



Budget 2026–2027

Budget Planning
“High-Level” Budget/Levy Presentation
July 15, 2025

An aerial photograph of Northfield, Minnesota, showing a mix of historic and modern buildings, a river, and lush green trees under a blue sky with scattered clouds. The city is nestled along a river, with a bridge visible in the distance. The architecture includes various styles of brick and stone buildings, some with multiple stories. The surrounding area is densely wooded, and the sky is a vibrant blue with a few wispy clouds.

City of Northfield

2026-2027 Budget

Agenda



- 2026–2027 Budget Timeline
- Strategic Plan Summary
- Peer Comparisons
- Tax Base Changes
- Big Picture Review
 - Existing Debt
 - Personal Services forecast
- Next Steps

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*



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

*August 12, 2025 – Council Work
Session with department detail
and utility funds*

**September 23, 2025 – City
Council approves preliminary
budget and levy**

**September 23, 2025 – Council
adopts 2026 utility rates &
franchise fee rate
(gas/electric)**

*October 14, 2025– Budget Work
Session – as needed,
adjustments to 2026 or focus
on 2027*

**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

Strategic Plan Summary 2025–2028



Vision



Northfield is an open, safe, and welcoming community, recognized for its world-class colleges and historic riverfront downtown, and is dedicated to sustainably enhancing and preserving its vibrant culture, celebrated arts, strong economy, and an excellent quality of life where all can thrive.

Mission



The City of Northfield works for the common good of our residents and businesses and the improvement of our community by providing excellent, innovative municipal services that carry out the city's vision for a high quality of life for all.

Strategic Plan Summary 2025–2028



Values

Teamwork

- Actively participate in cooperative and collaborative approaches
- Commit to equity and the elimination of all discrimination
- Build on our shared successes as a means for workplace satisfaction
- Utilize the experience and expertise within our organization and community

Excellence & Innovation

- Serve by leading and lead by serving
- Focus on clearly defined outcomes to achieve best results
- Commit to continuous improvement building on lessons learned
- Seek creative solutions for difficult problems

Integrity

- Provide outstanding customer service
- Be open, honest, kind, respectful and accountable
- Demonstrate fiscal responsibility
- Act and communicate in authentic ways

Celebration

- Pursue and value diversity and inclusion, and welcome a broad range of perspectives
- Commemorate our unique and rich cultural sense of place
- Recognize others and their contributions
- Celebrate and acknowledge accomplishments

Stewardship

- Protect our physical environment through ecologically sustainable practices and policies
- Maintain, improve and develop high quality municipal assets
- Invest in others through advancement, mentorships and professional development
- Nurture personal well-being through physical and mental health initiatives

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 Northwest Area Growth Ready and Reinvestment Plan b) Strategies to develop high potential C/I properties c) Create a Revenue Diversification Program (new & updates) d) Implement a coordinated 2-year Budget and Aligned 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 new and existing housing stabilization programs c) Create a strategy to reduce homeownership disparity
	Expanded availability of multi-family housing	# of multi-family housing units added annually	Add 50 multi-family homes annually by end 2028	d) Create development subsidy standards and policy e) Create a plan for publicly owned high priority redevelopment sites
	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 HWY 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 - #193 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 2028	
	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.

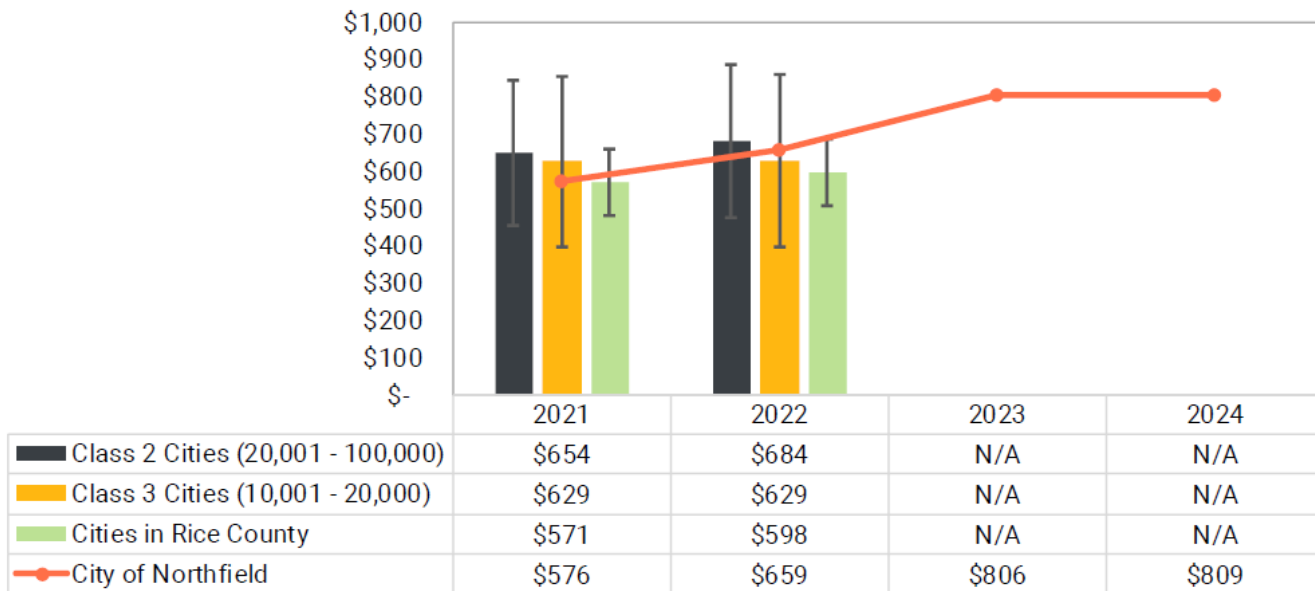
Associated with each priority is a set of **desired outcomes**, **key outcome indicators**, and **performance targets**, describing expected results and how the results will be measured.

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

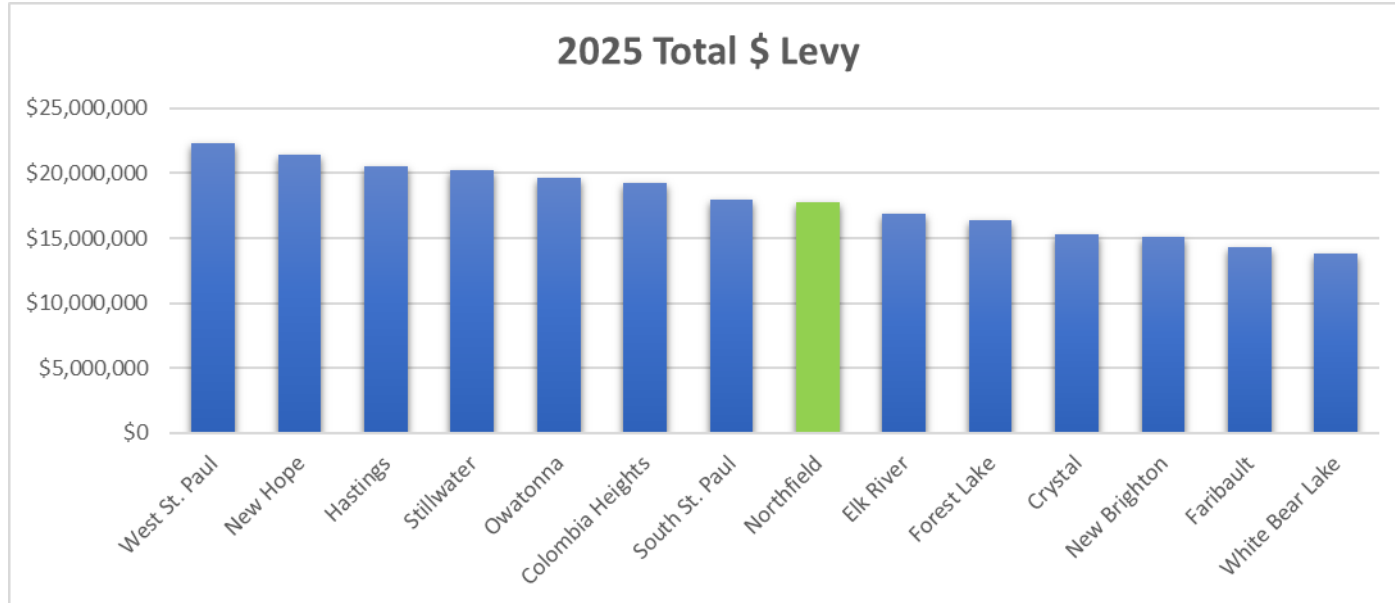
Key Ratios – Peer Comparison



Taxes - Per Capita



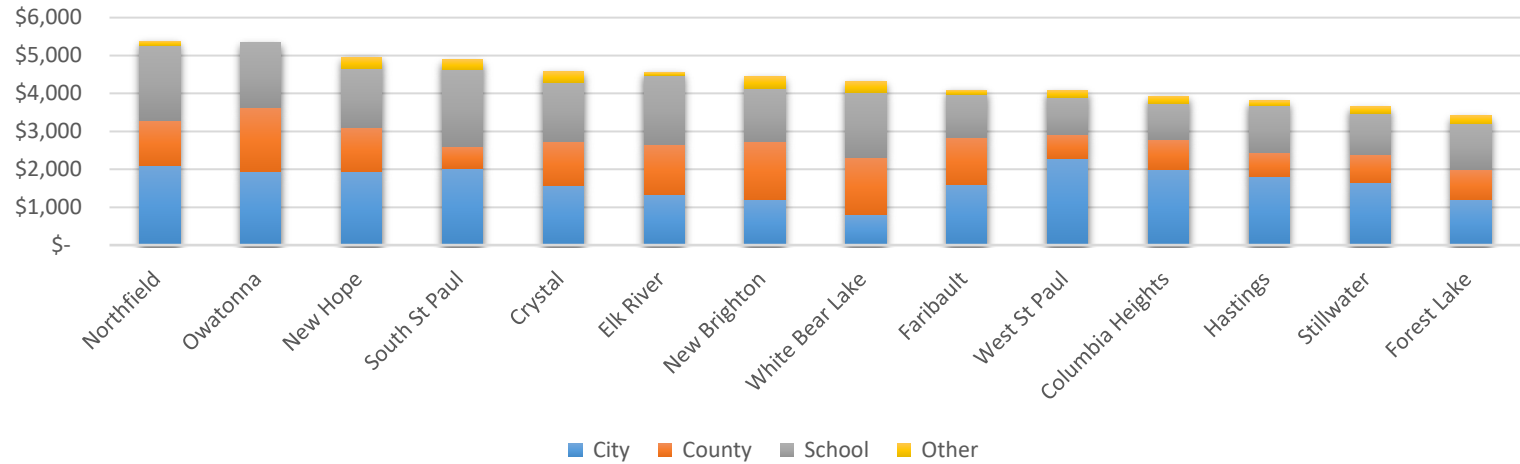
Peer Comparison 2025 Final Levies City Property Taxes (i.e. levy)



Total Property Tax Peer Cities Comparison



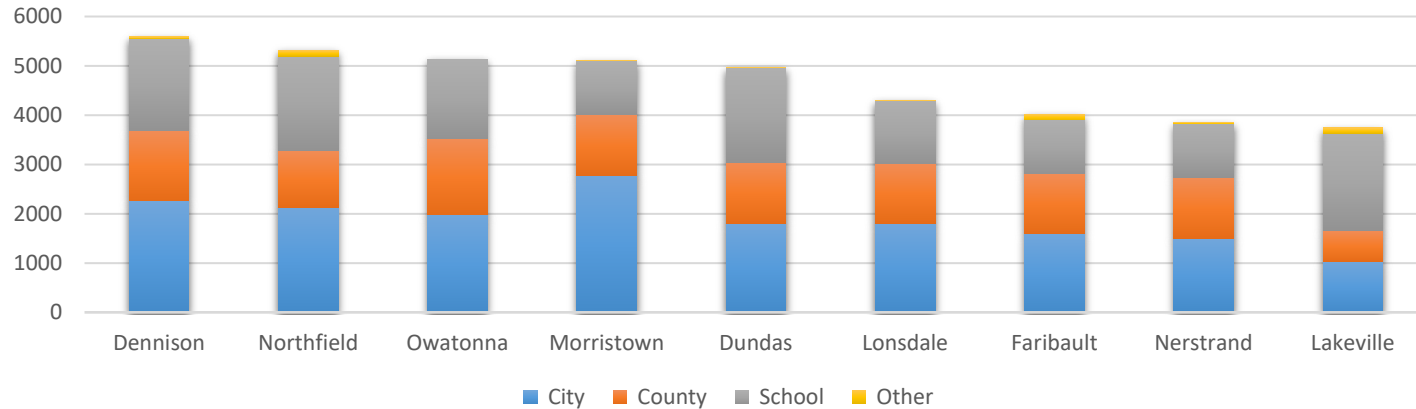
2024 Property Tax Comparison approx value \$350K



Total Property Tax Neighboring City Comparison



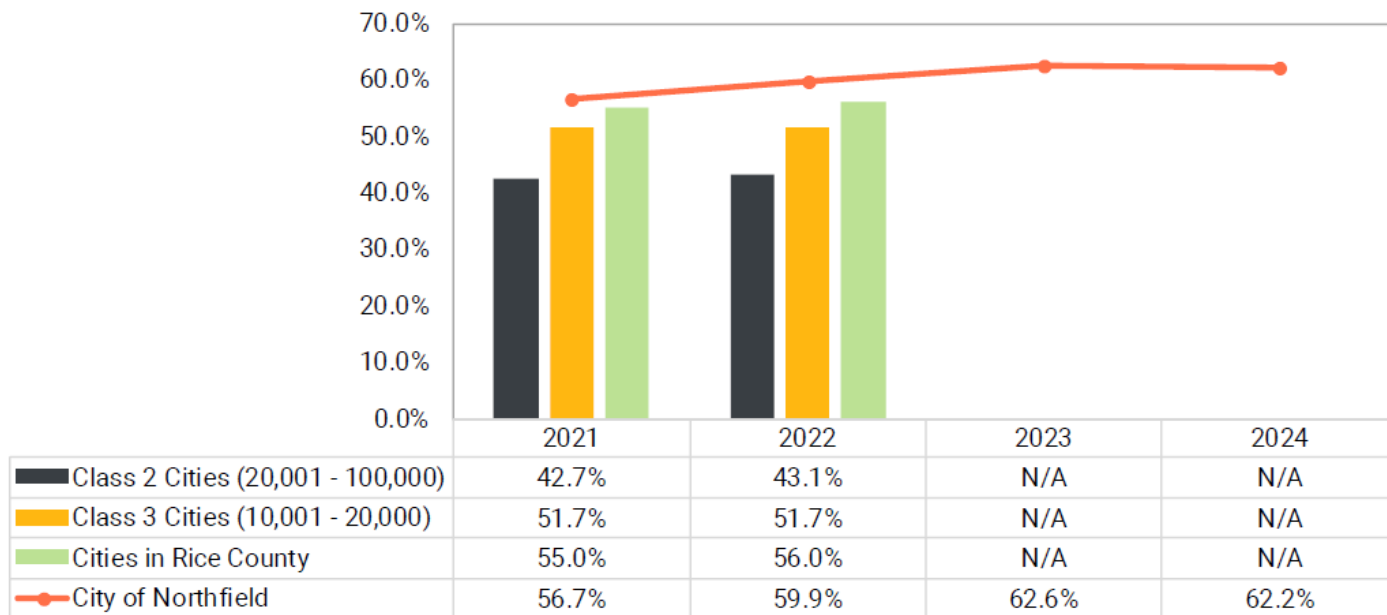
2024 Property Tax Comparison \$350K
Rice County and 35W Corridor



Key Ratios – Peer Comparison



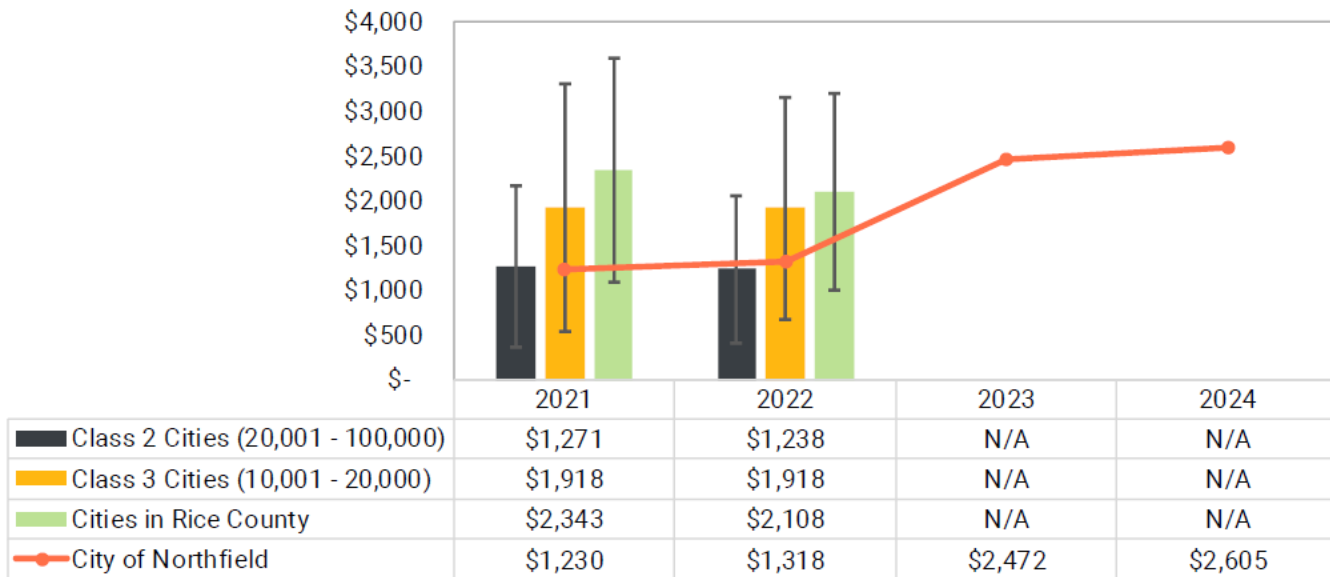
Tax Rate



Key Ratios – Peer Comparison



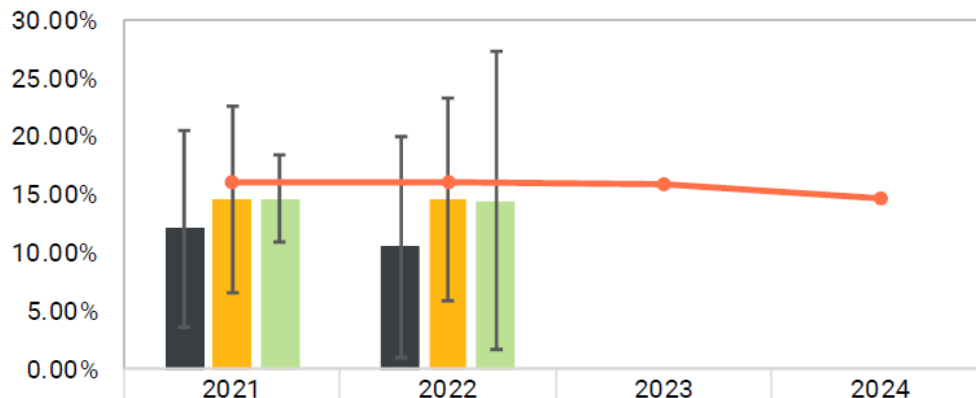
Long Term Debt - Per Capita



Key Ratios – Peer Comparison



Debt Service Expenditures as a Percent of Current Expenditures

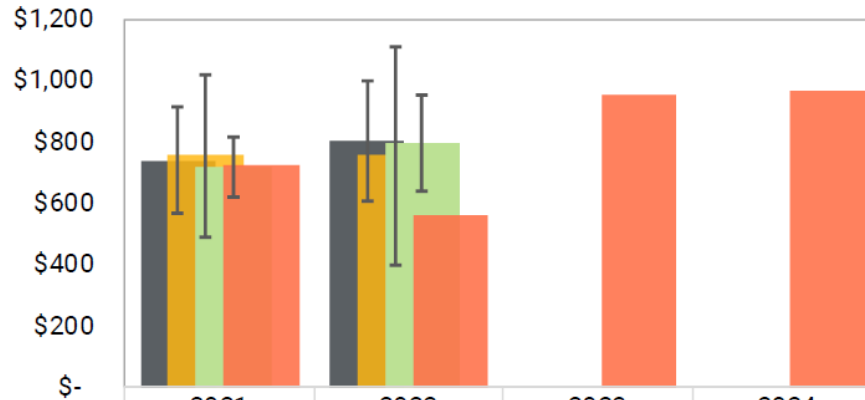


	2021	2022	2023	2024
Class 2 Cities (20,001 - 100,000)	12.08%	10.50%	N/A	N/A
Class 3 Cities (10,001 - 20,000)	14.57%	14.57%	N/A	N/A
Cities in Rice County	14.64%	14.50%	N/A	N/A
City of Northfield	16.00%	16.00%	15.87%	14.70%

Key Ratios – Peer Comparison

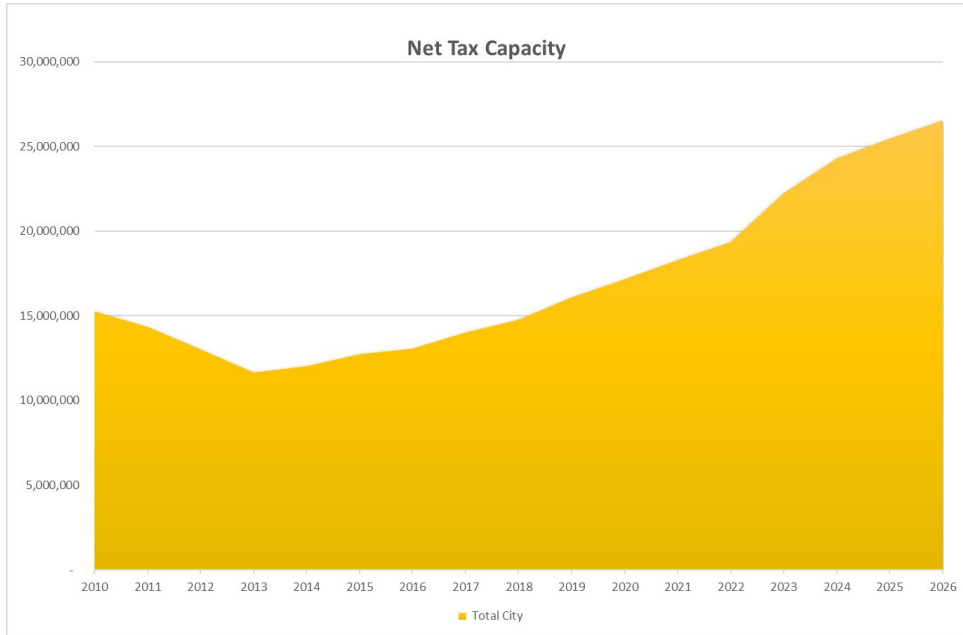


Current Expenditures - Per Capita



■ Class 2 Cities (20,001 - 100,000)	\$739	\$803	N/A	N/A
■ Class 3 Cities (10,001 - 20,000)	\$753	\$753	N/A	N/A
■ Cities in Rice County	\$717	\$794	N/A	N/A
■ City of Northfield	\$721	\$561	\$955	\$964

Tax Base Changes

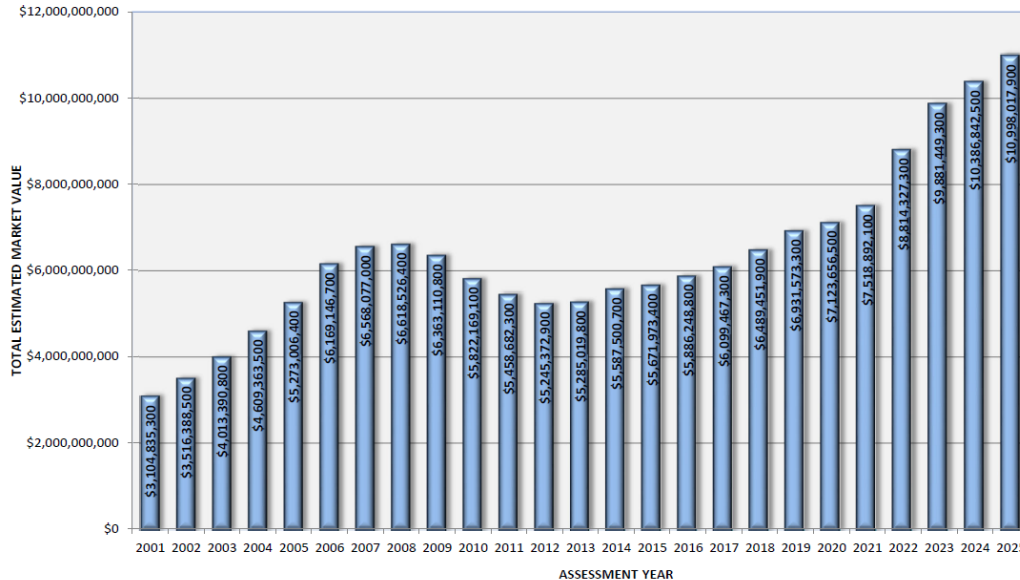


- Preliminary estimates from Rice County indicate a 4.1% increase in 2025 net tax capacity/payable 2026
 - Goal to increase amount related to new construction
 - 3.7% Estimated Market Value and 4.0% Taxable Market Value increase

Rice County Tax Base Changes – Market Value



MARKET VALUE GROWTH (2001 - 2025)

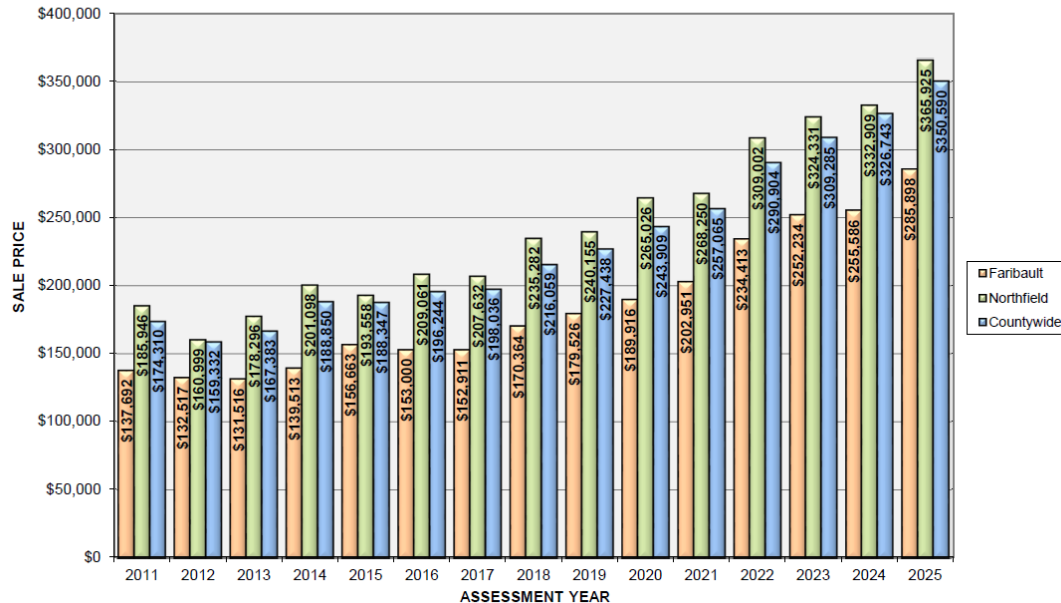


- Preliminary estimates from Rice County indicate a 5.88% increase in 2025 net market value growth

Rice County Tax Base – Average Sales Prices



RESIDENTIAL AVERAGE SALE PRICE
2011 - 2025

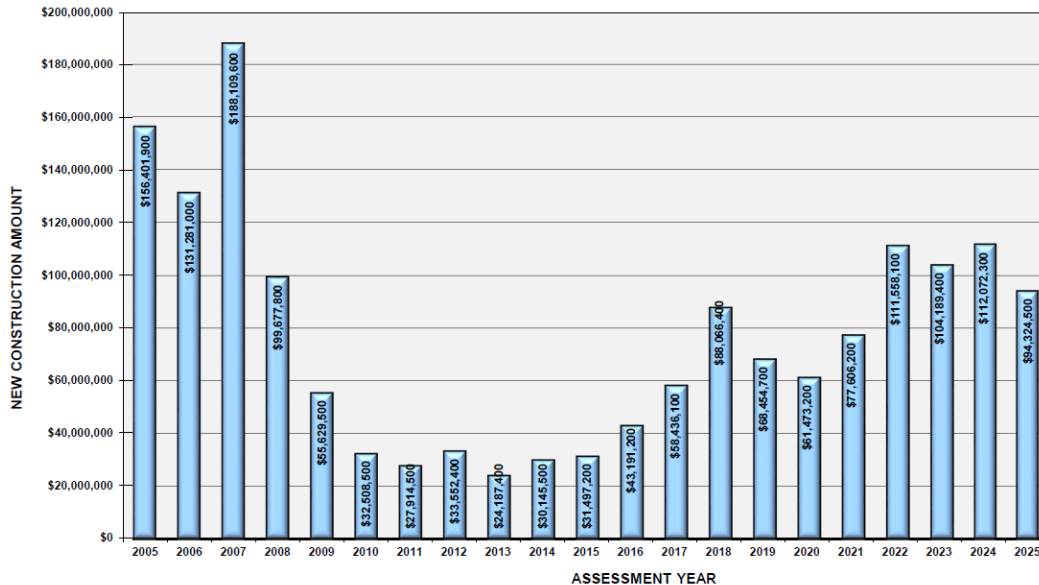


- Preliminary estimates from Rice County indicate an increase in sales price of 7.3% for the County and 9.9% for Northfield

Rice County Tax Base – New Homes Count



Rice County New Construction

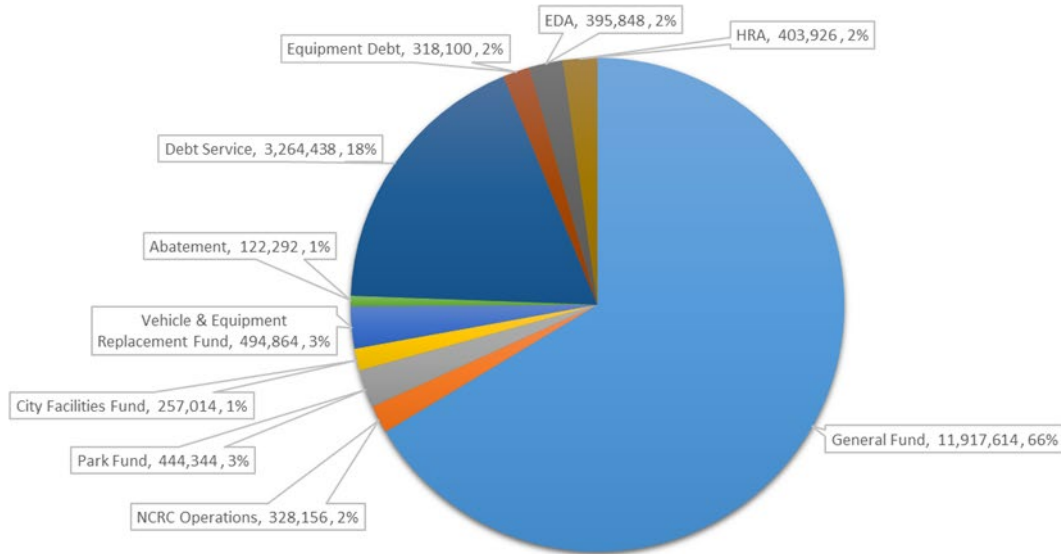


- Rice County shows a 15.8% decrease in the valuation of new construction in 2025

2025 City-wide Levy



Northfield Citywide 2025 Property Tax Levy \$17,731,596

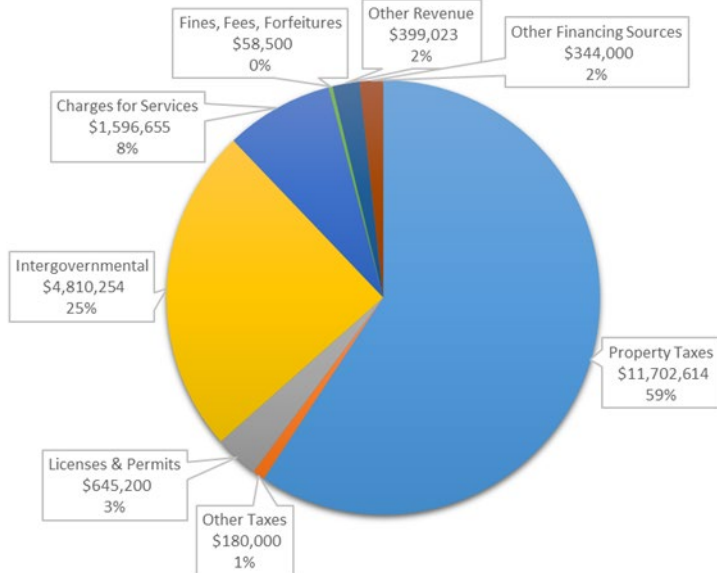


- General Fund is 66% of the total levy, debt service is increasing

General Fund Revenue



General Fund 2025 Revenue \$19,736,246

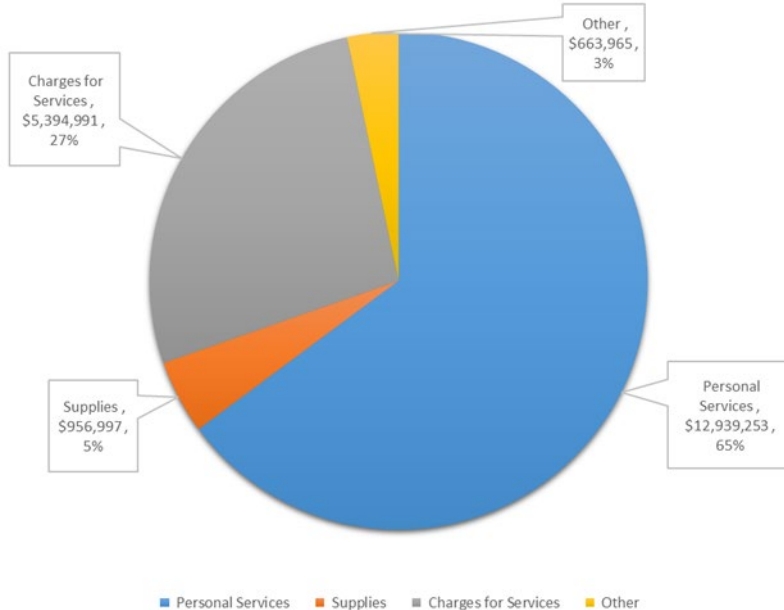


- Property Taxes represent 59% of General Fund Revenue
- Intergovernmental (includes LGA) represents 25% of General Fund Revenue

General Fund Expense



General Fund 2025 Expenditures by Category \$19,955,206

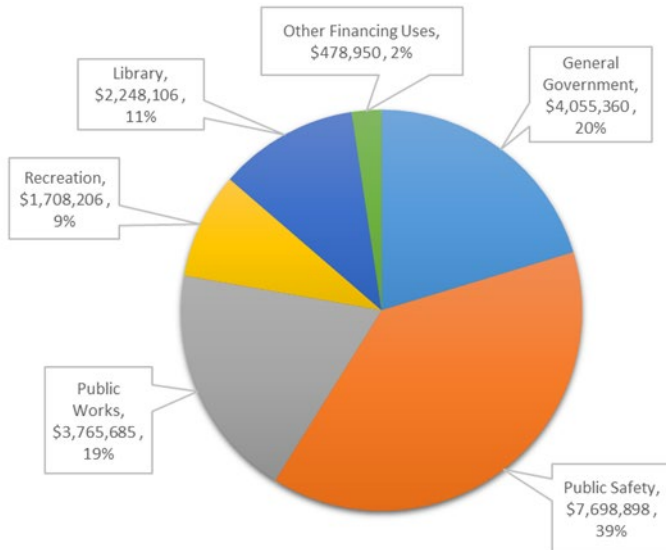


- Personal Services represent 65% of the general fund expenditures

General Fund Expense



General Fund 2025 Expenditures \$19,955,206



- Public Safety represents 39% of the General Fund expense
- Utilizing \$250,000 of Police Aid funding in 2025 & 2026 to offset wage adjustments

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

Maintaining Quality Infrastructure & Facilities



23 miles of trails
8 miles of bike lanes



71 miles of sidewalks



21 playgrounds
4 park shelters
2 athletic complexes



1 ice arena



1 swimming pool



78 miles of city streets



80 miles of sanitary sewer
56 miles of storm sewer
94 miles of water main



5 wells
3 water towers
1 waste water treatment plant



58 storm ponds



8 buildings

BUDGET REPORT FOR CITY OF NORTHFIELD				
Calculations As Of 06/30/2025				
		2025	2026	2027
GL		Amended		
Number	Description	Budget	BUDGET	BUDGET
TAXES	TAXES	11,882,614	13,445,593	13,785,863
LIC	LICENSES & PERMITS	645,200	645,200	645,200
INTER	INTERGOVERNMENTAL	4,810,254	4,941,164	4,941,164
CHARG	CHARGES FOR SERVICES	1,596,655	1,725,400	1,738,808
FINES	FINES,FEES,FORFEITURES	58,500	58,500	58,500
OTHERR	OTHER REVENUES	261,477	261,500	261,500
OTHERF	OTHER FINANCING SOURCES	344,000	210,000	210,000
		19,598,700	21,287,357	21,641,035

GENERAL		2025 Amended Budget	2026 BUDGET	2027 BUDGET
4100	Mayor & City Council	471,313	425,992	433,550
4110	Administration	749,012	794,819	829,539
4120	City Clerk	292,051	318,163	333,838
4125	Elections	20,785	182,703	75,790
4130	Finance	853,270	883,661	915,340
4150	Human Resources	712,588	776,193	803,051
4160	Community Development	488,677	668,474	511,207
4170	Planning	298,444	413,741	380,104
4190	City Hall Operations	169,221	166,030	166,030
		4,055,360	4,629,777	4,448,450
PUBLIC SERVICE				
4200	Police Administration	6,157,204	6,483,811	6,756,774
4220	Fire	981,730	981,730	981,730
4240	Building Inspection	559,964	577,979	600,663
		7,698,898	8,043,520	8,339,167
PUBLIC WORKS				
4300	Engineering	898,293	1,018,063	1,101,327
4310	Streets	2,213,812	2,332,412	2,487,907
4320	Street Lighting	285,000	285,000	285,000
4330	Facilities	368,580	401,689	417,363
		3,765,685	4,037,164	4,291,597
CULTURE/REC				
4500	Culture & Recreation	0	0	0
4510	Ice Arena	437,871	431,266	316,441
4520	General Parks	508,343	524,283	526,382
4530	Athletic Facilities	206,551	233,101	238,651
4540	Outdoor Pool	271,816	229,984	235,320
4545	Recreation Administration	283,625	302,277	320,047
4550	Library	2,248,106	2,551,726	2,620,721
		3,956,312	4,272,638	4,257,562
OTHER				
4900	Other Financing Uses	478,950	554,262	554,262
		478,950	554,262	554,262
TOTAL ESTIMATED REVENUES		19,598,700	21,287,357	21,641,035
TOTAL APPROPRIATIONS		19,955,206	21,537,360	21,891,038
NET REVENUES & APPROP.		(356,506)	(250,003)	(250,003)

Big Picture –
General Fund

Big Picture – Current Rollup Initial Submission



- **17.8% total levy increase**

- 8.4% Ice Arena impact

- 9.4% All Other impact

- 8.0% General Fund Operating
- 0.3% EDA/HRA Operating
- (0.4%) Other Debt
- 1.4% Capital Maintenance Funds

20.0%

18.0%

16.0%

14.0%

12.0%

10.0%

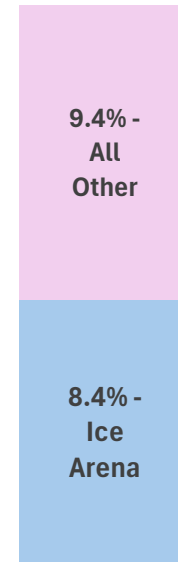
8.0%

6.0%

4.0%

2.0%

0.0%



All Other Breakdown

10.0%

8.0%

6.0%

4.0%

2.0%

0.0%

-2.0%

0.34% -
EDA/HRA
Operating

1.4% - Capital
Maintenance

8.0% - General
Fund Operating

-0.4% -
Other Debt

2026 Budget Highlights



- Capital Maintenance fund levies increases total levy by 1.4% continues to cover existing maintenance needs (tied to current 5-Year CIP/CEP)
 - Parks Fund \$150,000
 - Facilities Fund \$75,000
 - Vehicle & Equipment Fund \$24,743
- Debt levy increases levy by 8.0% for previously bonded and legally obligated projects
 - 8.4% attributable to Ice Arena, other street bonding down 0.4%
- General Fund increases levy by 8.0%, primarily personnel cost driven with current labor contracts settled 2025–2027
 - 62% of the increase driven by personnel (fixed) costs and 38% other cost increases
- EDA/HRA levies increases levy by 0.3%, driven by 6.6% estimated market value growth in 2024

Big Picture – Budget & Levy Options



- **Option A 17.8% total**
 - 8.4% Ice/Debt (fixed)
 - 9.4% Other

Options Below In Process for August Meeting

- **Option B 14.5% total**
 - 8.4% Ice/Debt (fixed)
 - 6.1% Other
- **Option C 9.9% total**
 - 8.4% Ice/Debt (fixed)
 - 1.5% Other

Big Picture – Option A



- Budget 17.8% increase
 - current rollup presented earlier
 - 8.4% ice/debt (fixed)
 - 9.4% other

Big Picture – Option B



- Target a 6.1% tax levy increase on non-ice arena levies, would result in a +14.5% increase (back to last 5-year forecast when arena approved)
 - Requires \$575,000 in reductions (in process for August Meeting)

Big Picture – Option C



- Total levy increase target <10%
 - Requires reductions in Operating and Capital Maintenance Funding
 - 9.9% total levy increase is \$1,755,527
 - Ice Arena is estimated at \$1,485,407 (8.4% levy increase)
 - Leaving \$270,120 increase in all other (1.5% levy increase)
 - » \$1.2 million is the personnel increase from current contracts
 - » \$700,000 increase in non-personnel cost
 - » Requires reductions of \$1.4 million in other areas IF goal is to stay under 10%

Big Picture – Personal Services Expense



- **Existing Personnel Expense Forecast**
 - Personnel Services approximately 65% of General Fund budget
 - Contracts settled for 2025-2027
 - Converted to 8 step scale vs 12 step scale
 - 3% COLA for 2026 and 2027
 - Medical Cost increase assumed at 15%
 - MN Paid Leave in effect Jan 1, 2026
 - 0.88% of wages paid to State of MN, can be split between employee and employer
 - Like unemployment, State administers the plan
 - Replaces City paid family leave that was created in 2018

Note: Future Presentation

2026 Budget External Funding



- **Agreements/Requests**
 - HCI – Healthy Community Initiative
 - \$81,955 in 2025, \$84,414 for 2026, \$86,946 for 2027
 - NHS – Northfield Historical Society
 - \$42,000 in 2025, \$46,500 for 2026; \$46,500 + inflation for 2027
 - Northfield ASAP
 - \$14,069 in 2025, \$14,491 for 2026, \$14,926 for 2027
 - Age Friendly
 - \$32,850 in 2025, \$34,100 for 2026; \$35,700 for 2027

2026 Notable Expense & Revenue Changes



- **Police Training Commitment**
 - \$30,000 new – new Dakota County facility
 - Added in addition to \$48,000 existing training budget
- **Revenue Reductions**
 - \$137,546 revenue reduction–no funding from NH+C for rec program – pass through to school

2026 Cost Reductions



- **Capital Maintenance Funds**

- No increase from prior year, saves \$250,000

- \$250,000 increases included in 2026 budget, to accommodate long term plan for CIP/CEP

- \$150,000

- Park Fund

- \$75,000

- Facilities Fund

- \$25,000

- Vehicle & Equipment Fund

- \$0

- NCRC Fund, unable to reduce in 2026

Revenue Opportunities



- Preparing for College Donation Negotiations (in process)
- MSA Auto Parts new revenue – offset in Street Maintenance (revenue neutral on tax levy)
- Increased Engineering Fees
 - Capacity from internal graduate engineer hire vs consulting
- Local Option Sales Tax (new capital projects)
- Building Inspections Dundas
- Other – under review

Legislative Update

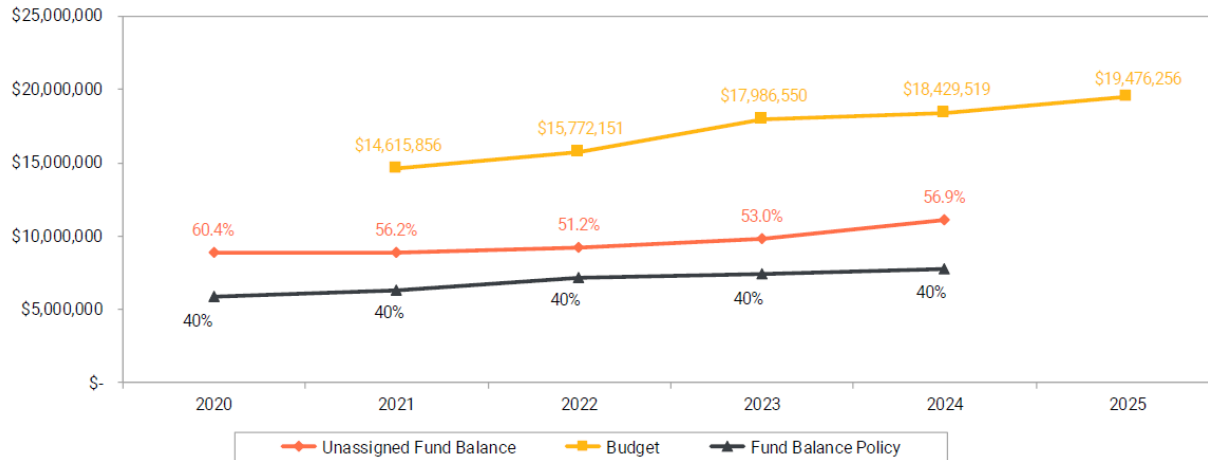


- MN Paid Leave – payroll tax new
- LGA – no cuts to 2025 or 2026
- No cannabis tax sharing with municipalities
 - Earlier versions would have been a new revenue source for cities

General Fund Balance



- Reserve levels reviewed annually





- **Levies follow 2025 market value increases**
- **EDA levy \$422,121 – 6.6% increase**
 - EDA (.01813% of EMV max allowed under mn law)
 - Northfield has gone to maximum historically
- **HRA levy \$430,736 – 6.6% increase**
 - HRA (.01850% of EMV max allowed under mn law)
 - Northfield has gone to maximum historically

NCRC Fund



- Annual Levy of \$328,156, continued at 2025 level
- Deferred maintenance needs, decreasing fund balance
 - Forecasted needs vs upgrades
- Original bond paid off, levy has remained to fund operating shortfall
- Focused discussion in future meetings
 - Tenant Rent increases to reduce operating loss

NCRC Fund



NCRC BLDG OPERATION COSTS							
Tenant	Leased SF	2025 Rent/SF	2025 Rent	Proposed Annual Rent Increase			
				6%	6%	3%	3%
				2026 Rent	2027 Rent	2028 Rent	2029 Rent
CAC	7,593	\$12.00	\$91,116.00	\$96,582.96	\$102,377.94	\$105,449.28	\$108,612.75
FiftyNorth	18,028	\$12.00	\$216,336.00	\$229,316.16	\$243,075.13	\$250,367.38	\$257,878.40
HCI	3,676	\$12.00	\$44,112.00	\$46,758.72	\$49,564.24	\$51,051.17	\$52,582.71
3 Rivers	6,298	\$12.00	\$75,576.00	\$80,110.56	\$84,917.19	\$87,464.71	\$90,088.65
United Way	220	\$12.00	\$2,640.00	\$2,798.40	\$2,966.30	\$3,055.29	\$3,146.95
Work Force	149	\$12.00	\$1,788.00	\$1,895.28	\$2,009.00	\$2,069.27	\$2,131.34
Rice County	1,720	\$7.42	\$12,762.40	\$13,145.27	\$13,539.63	\$13,945.82	\$14,364.19
Total	37,684		\$444,330.40	\$470,607.35	\$498,449.43	\$513,402.92	\$528,805.01
NCRC Operation Cost			\$455,000	\$468,650	\$482,710	\$497,191	\$512,107
Net			-\$10,670	\$1,957	\$15,740	\$16,212	\$16,698

Note: FiftyNorth Rent Currently \$7.43/sf - \$139,356 Annually, Wellness operation is additional \$103,000, also doesn't include capital

NCRC Fund – Fifty North



FiftyNorth	
Fifty North 2026 NCRC Cost	\$230,000
Fifty North 2026 Wellness	\$103,000
Total 2026 Fifty North	\$330,000+
Fifty North Current Rent	\$139,356
City Partnership Subsidy	\$190,644
City Currently should be 50% Wellness	\$51,500
3 Year Phase in to reduce City Partnership Subsidy	\$46,000 Annual Rent Increase

NCRC Fund – Fifty North



	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 DEPT REQ % Change
Fund 211 - NCRC:										
TOTAL ESTIMATED REVENUES	560,141.39	495,232.25	540,546.21	650,431.00	287,696.04	44.23	695,156.00	6.88	695,156.00	0.00
TOTAL APPROPRIATIONS	581,840.61	696,747.01	678,841.24	697,800.00	219,988.03	31.53	573,400.00	(17.83)	578,900.00	0.96
NET OF REVENUES & APPROPRIATIONS:	(21,699.22)	(201,514.76)	(138,295.03)	(47,369.00)	67,708.01		121,756.00		116,256.00	
BEG. FUND BALANCE - ALL FUNDS	256,008.52	234,309.30	32,794.54	(105,500.49)	(105,500.49)		(107,869.49)		13,886.51	
END FUND BALANCE - ALL FUNDS	234,309.30	32,794.54	(105,500.49)	(152,869.49)	(37,792.48)		13,886.51		130,142.51	
				45,000.00						
				(107,869.49)						

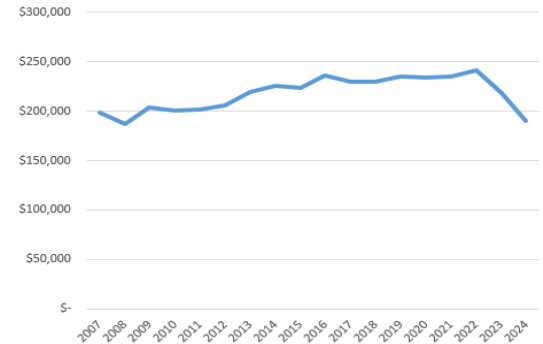
- Increased rents in 2026/2027
- Ending 2025 balance doesn't include additional \$45k in rents collected in 2025 – not currently in budget.
- Fund projected to breakeven in 2026 as currently budgeted.
- Explore possibilities of raising revenues in coming years to continue fund balance replenishment.

Communications Fund

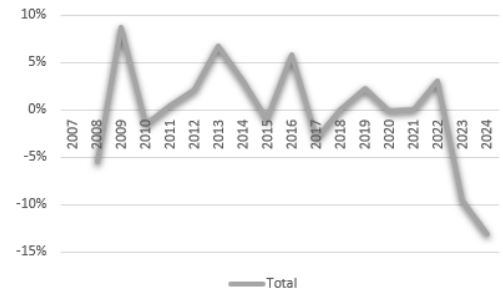


- Funded with cable franchise and PEG fees, not levy supported
- Issues with decreasing revenue
 - Fund balance expected to become negative in 2026.
 - MACTA legislation update
 - Pursue Friends of NPB
 - Forecast/Alternatives
 - Metronet is not offering cable
 - Streaming instead, no franchise fee
 - Revenue dropping between 2-4% per quarter in the last year.
 - Social Media/internet usage tax?

Communication Fund Revenue Trend



Revenue % Change





- **Self-supporting, not levy supported**
 - Break-even Revenue/Expense
- **Provides Convenient Service to Community**
 - Expanded hours and staffing levels

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
- August or September worksession review in conjunction with 5th & Washington project review/discuss

Next Steps



- **August 12 Work Session**
 - Utility rates & budget
 - Detail budget option review
- **September 16 Work Session**
 - Preliminary budget & levy fine tuning for September meeting (levy maximum, budget can be adjusted later)
- **September 23 Council Meeting**
 - Approve preliminary budget & levy (maximum amount)
 - Set Public Hearing Date in December
 - Approve 2026 Utility Rates
 - Approve 2026 Franchise Fee Rates (gas/electric)
 - Approve 2026 Fee Schedule
- **December 2 Council Meeting**
 - Public Hearing and approve final levy and budget

Preliminary Departmental Budgets



Appendix: Preliminary Departmental Budgets



- Notes
 - ???

Mayor & Council



06/24/2025

BUDGET REPORT FOR CITY OF NORTHFIELD
Calculations As Of 06/30/2025

	2022	2023	2024	2025	2025	2025	2026	2026	2027	2027
	Activity	Activity	Activity	Amended Budget	Activity	% Budget Used	DEPT REQ	DEPT REQ	DEPT REQ	DEPT REQ
GL Number	Description							% Change		% Change
Fund: 101 General Fund										
Mayor & City Council										
PERSONAL SERVICES	74,976.00	77,724.00	114,944.00	81,329.00	35,584.00	43.75	83,044.00	2.11	85,536.00	3.00
SUPPLIES	1,245.00	25,346.00	2,481.00	4,750.00	862.00	18.15	4,850.00	2.11	4,850.00	0.00
CHARGES FOR SERVICES	355,706.00	188,751.00	169,858.00	287,284.00	54,133.00	18.84	229,248.00	(20.20)	232,715.00	1.51
OTHER CHARGES	75,542.00	83,526.00	93,517.00	97,950.00	63,062.00	64.38	108,850.00	11.13	110,450.00	1.47
Total Department Mayor & City Council:	(507,469.00)	(375,347.00)	(380,800.00)	(471,313.00)	(153,641.00)	32.60	(425,992.00)	(9.62)	(433,551.00)	1.77

- **Agreements/Requests in process**
 - HCI – Healthy Community Initiative
 - \$84,414 for 2026, \$86,946 for 2027
 - NHS – Northfield Historical Society
 - \$46,500 for 2026; \$46,500 + inflation for 2027
 - Northfield ASAP
 - \$14,491 for 2026, \$14,926 + inflation for 2027
 - Age Friendly
 - \$34,100 for 2026; \$35,700 + inflation for 2027

Mayor & Council



- Growing Local Leaders every other year,
– not in 2026, but in 2027
- Fireworks \$19,500 in 2026; \$20,000 in 2027
- City Logo Wear added for \$1,500 for Mayor and Council

Administration



06/24/2025

BUDGET REPORT FOR CITY OF NORTHFIELD
Calculations As Of 06/30/2025

		2022	2023	2024	2025	2025	2025	2026	2026	2027	2027
		Activity	Activity	Activity	Amended Budget	Activity	% Budget Used	DEPT REQ	DEPT REQ	DEPT REQ	DEPT REQ
GL Number	Description								% Change		% Change
Fund: 101 General Fund											
Administration											
PERSONAL SERVICES		369,041.00	331,674.00	353,438.00	372,529.00	167,620.00	45.00	390,200.00	4.74	409,920.00	5.05
SUPPLIES		2,047.00	921.00	975.00	4,600.00	270.00	5.87	4,600.00	0.00	4,600.00	0.00
CHARGES FOR SERVICES		299,197.00	325,276.00	289,265.00	364,974.00	142,657.00	39.09	392,539.00	7.55	407,539.00	3.82
OTHER CHARGES		2,227.00	3,849.00	8,333.00	6,910.00	4,418.00	63.94	7,480.00	8.25	7,480.00	0.00
Total Department Administration:		(672,512.00)	(661,720.00)	(652,011.00)	(749,013.00)	(314,965.00)	42.05	(794,819.00)	6.12	(829,539.00)	4.37

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

City Clerk



06/24/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 06/30/2025

		2022	2023	2024	2025	2025	2025	2026	2026	2027	2027
		Activity	Activity	Activity	Amended Budget	Activity	% Budget Used	DEPT REQ	DEPT REQ	DEPT REQ	DEPT REQ
GL Number	Description								% Change		% Change
Fund: 101 General Fund											
City Clerk											
PERSONAL SERVICES		143,096.00	225,150.00	237,989.00	256,119.00	115,623.00	45.14	283,333.00	10.63	298,358.00	5.30
SUPPLIES		3,835.00	224.00	124.00	1,900.00	343.00	18.05	1,900.00	0.00	1,900.00	0.00
CHARGES FOR SERVICES		17,138.00	11,197.00	10,458.00	32,882.00	3,012.00	9.16	31,030.00	(5.63)	31,680.00	2.09
OTHER CHARGES		622.00	400.00	735.00	1,150.00	812.00	70.61	1,900.00	65.22	1,900.00	0.00
Total Department City Clerk:		(164,691.00)	(236,971.00)	(249,306.00)	(292,051.00)	(119,790.00)	41.02	(318,163.00)	8.94	(333,838.00)	4.93

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

Elections



06/27/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 06/30/2025

		2022	2023	2024	2025	2025	2025	2026	2026	2027	2027
		Activity	Activity	Activity	Amended Budget	Activity	% Budget Used	DEPT REQ	DEPT REQ	DEPT REQ	DEPT REQ
GL Number	Description								% Change		% Change
Fund: 101 General Fund											
Elections											
	PERSONAL SERVICES	44,279.00	766.00	82,622.00	5,000.00	0.00	0.00	147,135.00	2,842.70	57,674.00	(60.80)
	SUPPLIES	3,018.00	186.00	2,720.00	1,500.00	0.00	0.00	4,000.00	166.67	1,500.00	(62.50)
	CHARGES FOR SERVICES	14,337.00	6,003.00	23,564.00	14,285.00	4,823.00	33.76	31,567.00	120.98	16,617.00	(47.36)
	Total Department Elections:	(61,634.00)	(6,955.00)	(108,906.00)	(20,785.00)	(4,823.00)	23.20	(182,702.00)	779.01	(75,791.00)	(58.52)

- 2026 Election year, 2027 non-Election year

Finance



06/24/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 06/30/2025

		2022	2023	2024	2025	2025	2025	2026	2026	2027	2027
		Activity	Activity	Activity	Amended Budget	Activity	% Budget Used	DEPT REQ	DEPT REQ	DEPT REQ	DEPT REQ
GL Number	Description								% Change		% Change
Fund: 101 General Fund											
Finance											
PERSONAL SERVICES		490,185.00	511,801.00	510,357.00	672,941.00	249,234.00	37.04	699,340.00	3.92	728,269.00	4.14
SUPPLIES		2,927.00	3,284.00	3,022.00	4,000.00	467.00	11.68	4,000.00	0.00	4,000.00	0.00
CHARGES FOR SERVICES		187,157.00	111,793.00	100,796.00	175,028.00	56,816.00	32.46	179,022.00	2.28	181,772.00	1.54
OTHER CHARGES		742.00	622.00	764.00	1,300.00	160.00	12.31	1,300.00	0.00	1,300.00	0.00
Total Department Finance:		(681,011.00)	(627,500.00)	(614,939.00)	(853,269.00)	(306,677.00)	35.94	(883,662.00)	3.56	(915,341.00)	3.58

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

Human Resources



06/25/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 06/30/2025

GL Number	Description	2022	2023	2024	2025	2025	2025	2026	2026	2027	2027
		Activity	Activity	Activity	Amended Budget	Activity	% Budget Used	DEPT REQ	DEPT REQ	DEPT REQ	DEPT REQ
									% Change		% Change
Fund: 101 General Fund											
Human Resources											
PERSONAL SERVICES		529,861.00	385,096.00	418,607.00	470,572.00	246,008.00	52.28	496,095.00	5.42	522,953.00	5.41
SUPPLIES		2,677.00	2,285.00	2,613.00	2,497.00	7.00	0.28	2,497.00	0.00	2,497.00	0.00
CHARGES FOR SERVICES		203,455.00	170,607.00	273,490.00	237,809.00	108,013.00	45.42	275,531.00	15.86	275,531.00	0.00
OTHER CHARGES		697.00	4,460.00	13,987.00	1,710.00	1,719.00	100.53	2,070.00	21.05	2,070.00	0.00
Total Department Human Resources:		(736,690.00)	(562,448.00)	(708,697.00)	(712,588.00)	(355,747.00)	49.92	(776,193.00)	8.93	(803,051.00)	3.46

- Implement State Family Medical Leave benefit effective January 1, 2026.

Other Financing Uses



06/25/2025

BUDGET REPORT FOR CITY OF NORTHFIELD
Calculations As Of 06/30/2025

GL Number	Description	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 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	95,582.00	50.00	191,163.00	0.00	191,163.00	0.00
OTHER CHARGES		214,880.00	267,447.00	186,007.00	287,787.00	28,559.00	9.92	363,099.00	26.17	363,099.00	0.00
DEBT SERVICE		28,291.00	28,291.00	0.00	0.00	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	0.00	0.00
Total Department Other Financing Uses:		(397,525.00)	(899,092.00)	(380,008.00)	(478,950.00)	(124,141.00)	25.92	(554,262.00)	15.72	(554,262.00)	0.00

- Increase in Transfers In from EDA & HRA to partially offset interns and Land Development Code work in Community Development.

Engineering



06/27/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 06/30/2025

GL Number	Description	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	% Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 DEPT REQ % Change
Fund: 101 General Fund											
Engineering											
PERSONAL SERVICES		545,192.00	656,775.00	761,681.00	731,722.00	365,091.00	49.89	824,471.00	12.68	932,736.00	13.13
SUPPLIES		11,464.00	10,524.00	14,856.00	17,700.00	6,658.00	37.62	15,450.00	(12.71)	15,450.00	0.00
CHARGES FOR SERVICES		90,795.00	203,982.00	138,503.00	146,570.00	48,038.00	32.77	175,841.00	19.97	150,841.00	(14.22)
OTHER CHARGES		642.00	410.00	743.00	800.00	632.00	79.00	800.00	0.00	800.00	0.00
CAPITAL OUTLAY		0.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00
Total Department Engineering:		(648,093.00)	(871,691.00)	(915,783.00)	(898,292.00)	(420,419.00)	46.80	(1,018,062.00)	13.33	(1,101,327.00)	8.18

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

Streets



06/27/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 06/30/2025

GL Number	Description	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	% Budget Used	2025 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 DEPT REQ % Change
Fund: 101 General Fund											
Streets											
PERSONAL SERVICES		1,062,235.00	1,109,276.00	1,124,205.00	1,309,531.00	558,541.00	42.65	1,386,046.00	5.84	1,460,540.00	5.37
SUPPLIES		253,641.00	395,044.00	284,918.00	295,600.00	132,822.00	44.93	301,800.00	2.10	301,800.00	0.00
CHARGES FOR SERVICES		693,210.00	620,519.00	718,231.00	600,180.00	122,740.00	20.45	636,067.00	5.98	717,067.00	12.73
OTHER CHARGES		1,434.00	2,845.00	743.00	7,000.00	1,532.00	21.89	7,000.00	0.00	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	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	0.00	0.00
Total Department Streets:		(2,021,642.00)	(2,137,475.00)	(2,128,097.00)	(2,213,811.00)	(815,635.00)	36.84	(2,332,413.00)	5.36	(2,487,907.00)	6.67

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

Street Lighting



06/25/2025

BUDGET REPORT FOR CITY OF NORTHFIELD
Calculations As Of 06/30/2025

	2022	2023	2024	2025	2025	2025	2026	2026	2027	2027
	Activity	Activity	Activity	Amended Budget	Activity	% Budget Used	DEPT REQ	DEPT REQ	DEPT REQ	DEPT REQ
GL Number	Description							% Change		% Change
Fund: 101 General Fund										
Street Lighting										
SUPPLIES	53,981.00	32,159.00	29,629.00	35,000.00	31,645.00	90.41	35,000.00	0.00	35,000.00	0.00
CHARGES FOR SERVICES	288,295.00	241,961.00	231,743.00	250,000.00	110,674.00	44.27	250,000.00	0.00	250,000.00	0.00
Total Department Street Lighting:	(342,276.00)	(274,120.00)	(261,372.00)	(285,000.00)	(142,319.00)	49.94	(285,000.00)	0.00	(285,000.00)	0.00

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

Facilities



06/25/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 06/30/2025

GL Number	Description	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 DEPT REQ % Change
Fund: 101 General Fund											
Facilities											
PERSONAL SERVICES		222,765.00	224,016.00	232,161.00	244,694.00	124,874.00	51.03	267,869.00	9.47	283,542.00	5.85
SUPPLIES		10,746.00	36,464.00	49,283.00	11,700.00	5,627.00	48.09	11,200.00	(4.27)	11,200.00	0.00
CHARGES FOR SERVICES		87,056.00	82,511.00	91,245.00	111,386.00	51,037.00	45.82	121,820.00	9.37	121,820.00	0.00
OTHER CHARGES		350.00	720.00	720.00	800.00	700.00	87.50	800.00	0.00	800.00	0.00
Total Department Facilities:		(320,917.00)	(343,711.00)	(373,409.00)	(368,580.00)	(182,238.00)	49.44	(401,689.00)	8.98	(417,362.00)	3.90

- New transit hub maintenance and Service Master cleaning included.

City Hall Operations



06/25/2025

BUDGET REPORT FOR CITY OF NORTHFIELD
Calculations As Of 06/30/2025

	2022	2023	2024	2025	2025	2025	2026	2026	2027	2027
	Activity	Activity	Activity	Amended Budget	Activity	% Budget Used	DEPT REQ	DEPT REQ	DEPT REQ	DEPT REQ
GL Number	Description							% Change		% Change
Fund: 101 General Fund										
City Hall Operations										
SUPPLIES	58,195.00	80,821.00	65,955.00	64,800.00	19,812.00	30.57	63,500.00	(2.01)	63,500.00	0.00
CHARGES FOR SERVICES	83,341.00	68,170.00	105,062.00	104,421.00	63,351.00	60.67	102,530.00	(1.81)	102,530.00	0.00
CAPITAL OUTLAY	449,350.00	0.00	0.00	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	0.00	0.00
Total Department City Hall Operations:	(604,147.00)	(162,252.00)	(171,017.00)	(169,221.00)	(83,163.00)	49.14	(166,030.00)	(1.89)	(166,030.00)	0.00

- HVAC adjustments, General Bldg. Maintenance

Ice Arena



06/25/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 06/30/2025

GL Number	Description	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 DEPT REQ % Change
Fund: 101 General Fund											
Ice Arena											
PERSONAL SERVICES		123,210.00	133,427.00	142,043.00	165,669.00	73,638.00	44.45	171,313.00	3.41	176,739.00	3.17
SUPPLIES		51,259.00	59,255.00	44,917.00	36,550.00	8,468.00	23.17	25,800.00	(29.41)	25,550.00	(0.97)
CHARGES FOR SERVICES		118,523.00	121,769.00	108,776.00	232,051.00	107,241.00	46.21	231,052.00	(0.43)	111,052.00	(51.94)
OTHER CHARGES		2,561.00	2,104.00	1,564.00	3,600.00	1,510.00	41.94	3,100.00	(13.89)	3,100.00	0.00
DEBT SERVICE		136,963.00	136,963.00	0.00	0.00	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)	(190,857.00)	43.59	(431,265.00)	(1.51)	(316,441.00)	(26.62)

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

General Parks



06/25/2025

BUDGET REPORT FOR CITY OF NORTHFIELD
Calculations As Of 06/30/2025

GL Number	Description	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	% Budget Used	2025 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 DEPT REQ % Change
Fund: 101 General Fund											
General Parks											
	PERSONAL SERVICES	112,021.00	125,205.00	138,263.00	163,743.00	67,828.00	41.42	202,684.00	23.78	211,781.00	4.49
	SUPPLIES	38,012.00	55,234.00	49,196.00	36,000.00	12,875.00	35.76	45,000.00	25.00	45,000.00	0.00
	CHARGES FOR SERVICES	282,318.00	191,160.00	157,021.00	308,500.00	25,298.00	8.20	276,500.00	(10.37)	269,500.00	(2.53)
	OTHER CHARGES	0.00	325.00	3,553.00	100.00	0.00	0.00	100.00	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	0.00	0.00
Total Department General Parks:		(432,351.00)	(371,924.00)	(541,008.00)	(508,343.00)	(106,001.00)	20.85	(524,284.00)	3.14	(526,381.00)	0.40

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

Athletic Facilities



06/25/2025

BUDGET REPORT FOR CITY OF NORTHFIELD
Calculations As Of 06/30/2025

GL Number	Description	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 DEPT REQ % Change
Fund: 101 General Fund											
Athletic Facilities											
PERSONAL SERVICES		56,287.00	60,536.00	62,591.00	72,052.00	33,911.00	47.06	91,601.00	27.13	96,151.00	4.97
SUPPLIES		19,184.00	8,772.00	17,425.00	24,000.00	17,277.00	71.99	24,000.00	0.00	24,000.00	0.00
CHARGES FOR SERVICES		69,688.00	62,850.00	316,318.00	110,500.00	24,806.00	22.45	117,500.00	6.33	118,500.00	0.85
Total Department Athletic Facilities:		(145,159.00)	(132,158.00)	(396,334.00)	(206,552.00)	(75,994.00)	36.79	(233,101.00)	12.85	(238,651.00)	2.38

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

Outdoor Pool



06/25/2025

BUDGET REPORT FOR CITY OF NORTHFIELD
Calculations As Of 06/30/2025

GL Number	Description	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 DEPT REQ % Change
Fund: 101 General Fund											
Outdoor Pool											
PERSONAL SERVICES		115,263.00	110,118.00	126,082.00	159,516.00	6,128.00	3.84	117,490.00	(26.35)	120,825.00	2.84
SUPPLIES		65,190.00	50,369.00	50,585.00	56,500.00	7,206.00	12.75	54,500.00	(3.54)	56,500.00	3.67
CHARGES FOR SERVICES		40,884.00	44,141.00	44,700.00	55,300.00	14,684.00	26.55	57,494.00	3.97	57,494.00	0.00
OTHER CHARGES		19.00	459.00	94.00	500.00	0.00	0.00	500.00	0.00	500.00	0.00
DEBT SERVICE		3,500.00	3,501.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Department Outdoor Pool:		(224,856.00)	(208,588.00)	(221,461.00)	(271,816.00)	(28,018.00)	10.31	(229,984.00)	(15.39)	(235,319.00)	2.32

- Pool Replaster in 2026

Recreation Administration



06/25/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 06/30/2025

		2022	2023	2024	2025	2025	2025	2026	2026	2027	2027
		Activity	Activity	Activity	Amended Budget	Activity	% Budget Used	DEPT REQ	DEPT REQ	DEPT REQ	DEPT REQ
GL Number	Description								% Change		% Change
Fund: 101 General Fund											
Recreation Administration											
PERSONAL SERVICES		121,207.00	116,954.00	124,639.00	129,313.00	65,101.00	50.34	138,727.00	7.28	146,699.00	5.75
CHARGES FOR SERVICES		144,182.00	148,804.00	153,128.00	154,013.00	482.00	0.31	163,250.00	6.00	173,048.00	6.00
OTHER CHARGES		300.00	0.00	0.00	300.00	300.00	100.00	300.00	0.00	300.00	0.00
Total Department Recreation Administration:		(265,689.00)	(265,758.00)	(277,767.00)	(283,626.00)	(65,883.00)	23.23	(302,277.00)	6.58	(320,047.00)	5.88

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

Police



06/27/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 06/30/2025

GL Number	Description	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 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	2,344,380.00	44.17	5,547,114.00	4.51	5,794,378.00	4.46
SUPPLIES		190,330.00	322,585.00	199,817.00	275,600.00	82,841.00	30.06	287,670.00	4.38	297,185.00	3.31
CHARGES FOR SERVICES		390,577.00	395,781.00	452,454.00	538,617.00	224,804.00	41.74	612,630.00	13.74	627,713.00	2.46
OTHER CHARGES		23,504.00	17,368.00	17,924.00	35,052.00	7,939.00	22.65	36,396.00	3.83	37,498.00	3.03
Total Department Police Administration:		(4,928,649.00)	(5,403,821.00)	(5,795,625.00)	(6,157,205.00)	(2,659,964.00)	43.20	(6,483,810.00)	5.30	(6,756,774.00)	4.21

- **Regional Training Center (Lakeville) budget impact for 2026/2027 is \$78k.**
 - 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. One open officer vacancy currently.**

Fire



06/25/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 06/30/2025

GL Number	Description	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 DEPT REQ % Change
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	0.00	219,718.00	0.00
CHARGES FOR SERVICES		435,859.00	662,947.00	667,807.00	762,012.00	550,929.00	72.30	762,012.00	0.00	762,012.00	0.00
Total Department Fire:		(629,314.00)	(882,665.00)	(915,485.00)	(981,730.00)	(550,929.00)	56.12	(981,730.00)	0.00	(981,730.00)	0.00

- 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



06/25/2025

BUDGET REPORT FOR CITY OF NORTHFIELD
Calculations As Of 06/30/2025

GL Number	Description	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 DEPT REQ % Change
Fund: 101 General Fund											
Community Development											
PERSONAL SERVICES		206,105.00	199,736.00	169,976.00	202,023.00	128,900.00	63.80	371,698.00	83.99	392,230.00	5.52
SUPPLIES		2,631.00	1,221.00	3,833.00	3,000.00	3,354.00	111.80	4,000.00	33.33	4,200.00	5.00
CHARGES FOR SERVICES		44,501.00	256,712.00	276,116.00	281,155.00	24,138.00	8.59	276,776.00	(1.56)	97,776.00	(64.67)
OTHER CHARGES		1,457.00	88.00	2,634.00	1,500.00	797.00	53.13	15,000.00	900.00	16,000.00	6.67
CAPITAL OUTLAY		0.00	15,388.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
Total Department Community Development:		(254,694.00)	(473,145.00)	(452,559.00)	(488,678.00)	(157,189.00)	32.17	(668,474.00)	36.79	(511,206.00)	(23.53)

- \$150k for Land Development code for zoning purposes.

Planning



06/25/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 06/30/2025

		2022	2023	2024	2025	2025	2025	2026	2026	2027	2027
		Activity	Activity	Activity	Amended Budget	Activity	% Budget Used	DEPT REQ	DEPT REQ	DEPT REQ	DEPT REQ
GL Number	Description								% Change		% Change
Fund: 101 General Fund											
Planning											
PERSONAL SERVICES		251,376.00	253,213.00	245,901.00	285,483.00	142,242.00	49.83	310,384.00	8.72	326,447.00	5.18
SUPPLIES		140.00	0.00	556.00	300.00	68.00	22.67	0.00	(100.00)	300.00	0.00
CHARGES FOR SERVICES		10,789.00	13,483.00	117,594.00	12,261.00	2,889.00	23.56	103,357.00	742.97	53,357.00	(48.38)
OTHER CHARGES		380.00	3,896.00	1,986.00	400.00	592.00	148.00	0.00	(100.00)	0.00	0.00
Total Department Planning:		(262,685.00)	(270,592.00)	(366,037.00)	(298,444.00)	(145,791.00)	48.85	(413,741.00)	38.63	(380,104.00)	(8.13)

- \$100k professional services includes consulting services to cover labor needs. Expected to be partially offset by a state grant.

Building Inspection



06/25/2025

BUDGET REPORT FOR CITY OF NORTHFIELD
Calculations As Of 06/30/2025

		2022	2023	2024	2025	2025	2025	2026	2026	2027	2027
		Activity	Activity	Activity	Amended Budget	Activity	% Budget Used	DEPT REQ	DEPT REQ	DEPT REQ	DEPT REQ
GL Number	Description								% Change		% Change
Fund: 101 General Fund											
Building Inspection											
PERSONAL SERVICES		357,032.00	406,355.00	440,908.00	504,466.00	205,819.00	40.80	526,906.00	4.45	548,340.00	4.07
SUPPLIES		6,781.00	4,885.00	3,643.00	5,500.00	1,059.00	19.25	5,500.00	0.00	5,500.00	0.00
CHARGES FOR SERVICES		18,933.00	28,261.00	34,575.00	47,498.00	14,592.00	30.72	43,073.00	(9.32)	44,323.00	2.90
OTHER CHARGES		125.00	165.00	258.00	2,500.00	165.00	6.60	2,500.00	0.00	2,500.00	0.00
Total Department Building Inspection:		(382,871.00)	(439,666.00)	(479,384.00)	(559,964.00)	(221,635.00)	39.58	(577,979.00)	3.22	(600,663.00)	3.92

Library



06/27/2025

BUDGET REPORT FOR CITY OF NORTHFIELD Calculations As Of 06/30/2025

GL Number	Description	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	% Budget Used	2025 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 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	824,606.00	52.03	1,870,493.00	18.02	1,976,847.00	5.69
SUPPLIES		42,893.00	36,729.00	60,661.00	75,500.00	43,550.00	57.68	83,000.00	9.93	75,500.00	(9.04)
CHARGES FOR SERVICES		283,457.00	258,815.00	283,116.00	377,102.00	152,279.00	40.38	395,023.00	4.75	348,523.00	(11.77)
OTHER CHARGES		152,314.00	142,430.00	169,635.00	173,300.00	62,486.00	36.06	182,709.00	5.43	199,350.00	9.11
CAPITAL OUTLAY		10,803.00	33,189.00	15,899.00	23,500.00	772.00	3.29	20,500.00	(12.77)	20,500.00	0.00
DEBT SERVICE		13,652.00	13,653.00	0.00	13,806.00	0.00	0.00	0.00	(100.00)	0.00	0.00
Total Department Library:		(1,693,124.00)	(1,813,894.00)	(2,059,448.00)	(2,248,106.00)	(1,083,693.00)	48.20	(2,551,725.00)	13.51	(2,620,720.00)	2.70

- Success of Oasis & Passports, grant-funded summer internships
- Personnel is nearly 75% of all costs.
- \$50k for library website redesign in 2026.

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



06/25/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 06/30/2025

GL Number	Description	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 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	0.00	0.00
OTHER REVENUES		(33,111.00)	108,736.00	75,013.00	19,500.00	32,622.00	167.29	19,500.00	0.00	19,500.00	0.00
Enterprise Revenue		2,796,482.00	2,863,552.00	2,841,640.00	2,985,746.00	1,264,006.00	42.33	3,005,017.00	0.65	3,042,090.00	1.23
Total Department Revenue:		2,764,844.00	2,972,319.00	2,923,920.00	3,005,246.00	1,296,628.00	43.15	3,024,517.00	0.64	3,061,590.00	1.23
Other Financing Uses											
PERSONAL SERVICES		16,686.00	23,667.00	(19,524.00)	0.00	0.00	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	0.00	0.00
Liquor Store - Purchases											
SUPPLIES		2,032,144.00	2,058,855.00	2,037,436.00	2,097,983.00	876,095.00	41.76	2,138,002.00	1.91	2,139,502.00	0.07
Total Department Liquor Store - Purchases:		(2,032,144.00)	(2,058,855.00)	(2,037,436.00)	(2,097,983.00)	(876,095.00)	41.76	(2,138,002.00)	1.91	(2,139,502.00)	0.07
Liquor Store - Operations											
PERSONAL SERVICES		458,064.00	493,538.00	490,334.00	498,048.00	250,093.00	50.21	567,200.00	13.88	597,832.00	5.40
SUPPLIES		16,851.00	15,230.00	20,886.00	19,500.00	7,874.00	40.38	19,500.00	0.00	19,500.00	0.00
CHARGES FOR SERVICES		125,897.00	138,780.00	106,734.00	118,497.00	51,973.00	43.86	110,160.00	(7.04)	113,980.00	3.47
OTHER CHARGES		55,122.00	62,937.00	61,429.00	59,329.00	29,523.00	49.76	3,320.00	(94.40)	4,020.00	21.08
CAPITAL OUTLAY		0.00	534.00	0.00	1,000.00	0.00	0.00	0.00	(100.00)	0.00	0.00
TRANSFERS		50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	0.00
Total Department Liquor Store - Operations:		(705,934.00)	(761,019.00)	(729,383.00)	(746,374.00)	(339,463.00)	45.48	(750,180.00)	0.51	(785,332.00)	4.69
Fund 609 - Liquor Store:											
TOTAL ESTIMATED REVENUES		2,764,844.00	2,972,319.00	2,923,920.00	3,005,246.00	1,296,628.00	43.15	3,024,517.00	0.64	3,061,590.00	1.23
TOTAL APPROPRIATIONS		2,754,764.00	2,843,541.00	2,747,295.00	2,844,357.00	1,215,558.00	42.74	2,888,182.00	1.54	2,924,834.00	1.27
Total Fund 609 Liquor Store:		10,080.00	128,778.00	176,625.00	160,889.00	81,070.00		136,335.00		136,756.00	
BEG. FUND BALANCE - ALL FUNDS											
		1,581,408.00	1,591,489.00	1,720,268.00	1,896,895.00	2,057,784.00		1,977,965.00		2,114,300.00	
END FUND BALANCE - ALL FUNDS											
		1,591,488.00	1,720,267.00	1,896,893.00	2,057,784.00	1,977,965.00		2,114,300.00		2,251,056.00	

- Liquor Store is consistently profitable
- Annual transfer to General Fund to reduce levy

IT



06/26/2025

BUDGET REPORT FOR CITY OF NORTHFIELD

Calculations As Of 06/30/2025

GL Number	Description	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 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	0.00	0.00
OTHER REVENUES		(13,285.00)	57,218.00	37,511.00	6,000.00	17,123.00	285.38	0.00	(100.00)	0.00	0.00
INTERNAL SERVICE REVENUE		691,083.00	691,083.00	794,648.00	916,872.00	458,436.00	50.00	943,794.00	2.94	943,794.00	0.00
OTHER FINANCING SOURCES		0.00	175,000.00	11,713.00	0.00	0.00	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	475,559.00	51.53	943,794.00	2.27	943,794.00	0.00
Information Technology											
PERSONAL SERVICES		311,042.00	336,648.00	353,943.00	376,913.00	182,714.00	48.48	403,274.00	6.99	427,029.00	5.89
SUPPLIES		73,357.00	65,400.00	163,837.00	169,000.00	25,273.00	14.95	189,100.00	11.89	191,100.00	1.06
CHARGES FOR SERVICES		117,158.00	143,041.00	160,498.00	174,000.00	45,881.00	26.37	169,760.00	(2.44)	188,260.00	10.90
OTHER CHARGES		204,491.00	386,849.00	191,324.00	197,960.00	128,438.00	64.88	221,260.00	11.77	225,010.00	1.69
CAPITAL OUTLAY		1,523.00	3,330.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00
Total Department Information Technology:		(707,571.00)	(935,268.00)	(869,602.00)	(922,873.00)	(382,306.00)	41.43	(988,394.00)	7.10	(1,036,399.00)	4.86
Other Financing Uses											
PERSONAL SERVICES		12,098.00	25,003.00	(12,676.00)	0.00	0.00	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	0.00	0.00
Fund 701 - Information Tech:											
TOTAL ESTIMATED REVENUES		678,854.00	923,324.00	849,369.00	922,872.00	475,559.00	51.53	943,794.00	2.27	943,794.00	0.00
TOTAL APPROPRIATIONS		719,669.00	960,271.00	856,926.00	922,873.00	382,306.00	41.43	988,394.00	7.10	1,036,399.00	4.86
Total Fund 701 Information Tech:		(40,815.00)	(36,947.00)	(7,557.00)	(1.00)	93,253.00		(44,600.00)		(92,605.00)	
BEG. FUND BALANCE - ALL FUNDS											
		729,834.00	689,019.00	652,073.00	644,513.00	644,513.00		737,766.00		693,166.00	
END FUND BALANCE - ALL FUNDS											
		689,019.00	652,072.00	644,516.00	644,512.00	737,766.00		693,166.00		600,561.00	

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



06/26/2025

BUDGET REPORT FOR CITY OF NORTHFIELD
Calculations As Of 06/30/2025

GL Number	Description	2022 Activity	2023 Activity	2024 Activity	2025 Amended Budget	2025 Activity	2025 % Budget Used	2026 DEPT REQ	2026 DEPT REQ % Change	2027 DEPT REQ	2027 DEPT REQ % Change
Fund: 215 Motor Vehicle Fund											
Revenue											
CHARGES FOR SERVICES		248,816.00	269,558.00	354,342.00	281,900.00	196,433.00	69.68	360,000.00	27.70	360,000.00	0.00
OTHER REVENUES		(9,751.00)	63,220.00	20,388.00	3,000.00	10,603.00	353.43	3,000.00	0.00	3,000.00	0.00
Total Department Revenue:		239,065.00	332,778.00	374,730.00	284,900.00	207,036.00	72.67	363,000.00	27.41	363,000.00	0.00
Motor Vehicle											
PERSONAL SERVICES		226,020.00	239,022.00	247,340.00	252,955.00	129,485.00	51.19	284,180.00	12.34	300,840.00	5.86
SUPPLIES		1,956.00	1,545.00	1,197.00	2,500.00	1,594.00	63.76	2,500.00	0.00	2,500.00	0.00
CHARGES FOR SERVICES		11,899.00	11,828.00	13,332.00	15,712.00	7,578.00	48.23	16,111.00	2.54	16,111.00	0.00
OTHER CHARGES		12,319.00	12,687.00	13,078.00	13,642.00	4,116.00	30.17	13,642.00	0.00	13,642.00	0.00
Total Department Motor Vehicle:		(252,194.00)	(265,082.00)	(274,947.00)	(284,809.00)	(142,773.00)	50.13	(316,433.00)	11.10	(333,093.00)	5.26
Fund 215 - Motor Vehicle Fund:											
TOTAL ESTIMATED REVENUES		239,065.00	332,778.00	374,730.00	284,900.00	207,036.00	72.67	363,000.00	27.41	363,000.00	0.00
TOTAL APPROPRIATIONS		252,194.00	265,082.00	274,947.00	284,809.00	142,773.00	50.13	316,433.00	11.10	333,093.00	5.26
Total Fund 215 Motor Vehicle Fund:		(13,129.00)	67,696.00	99,783.00	91.00	64,263.00		46,567.00		29,907.00	
BEG. FUND BALANCE - ALL FUNDS											
		249,192.00	236,063.00	303,756.00	403,538.00	403,538.00		467,801.00		514,368.00	
END FUND BALANCE - ALL FUNDS											
		236,063.00	303,759.00	403,539.00	403,629.00	467,801.00		514,368.00		544,275.00	

- Staffing drives wait times and Customer Service
- Personnel 78% of Revenue

Questions?

Thank you