

City of Northfield

*City Hall
801 Washington Street
Northfield, MN 55057
northfieldmn.gov*



Meeting Agenda

Tuesday, March 10, 2026

6:00 PM

Work Session; After Housing & Redevelopment Authority Work Session

Council Chambers

City Council

6:00 PM - CITY COUNCIL WORK SESSION AGENDA

CALL TO ORDER

Mayor: Zweifel

Councilmembers: Beumer, Dahlen, Holmes, Ness, Peterson White, Sokup

REGULAR AGENDA

1. [26-127](#) Discussion on Tree Related Policies and Information.

Attachments: [1 - 2026 Tree Canopy of Northfield Presentation](#)
[2 - 5.03 Infrastructure Tree Replacement Policy.pdf](#)
[3 - 6.07 Boulevard Tree Maintenance Policy.pdf](#)
[4 - City Code Chapter 34 Article 3 3.5 - Landscape, Screening, and Buffering Standards](#)

2. [26-128](#) Review 2027-2028 Budget Calendar and Points of Emphasis.

Attachments: [1 - 2027-2028 Budget Calendar & Points of Emphasis](#)
[2 - 2026 Budget Hyperlink \(GFOA Distinguished Budget Application New Format\)](#)
[3 - Financial Reports \(Audits\) Hyperlink](#)
[4 - Budget 2027-2028 Information Hub](#)

ADJOURN

Note: The City Council may take a five minute break during the meeting. All regular City Council meetings end at 9:00 pm unless a simple (4/7) majority of the City Council vote to extend the time.

SPECIAL NEEDS: If you require special services to attend or participate in a public meeting, please call the City's Administration Office at (507) 645-3001 or e-mail Lynette Peterson, City Clerk, at lynette.peterson@northfieldmn.gov. TDD users can call (507) 645-3030. Please call at least 24 hours before the meeting, if possible.



Legislation Text

File #: 26-127, Version: 1

City Council Meeting Date: March 10, 2026

To: Mayor and Members of Council
City Administrator

From: David Bennett, Public Works Director/City Engineer
Shelley Evanson, Horticulturist

Discussion on Tree Related Policies and Information.

Action Requested:

Staff to discuss with City Council on Emerald Ash Borer Update, tree maintenance and replacement policy, Land Development Code requirements, and general updates.

Summary Report:

This agenda item is coming forward related to a request from Councilor Beumer and Mayor Zweifel related to discussing tree related policies. The discussion initially started related to a question on a street project and our replacement policy. That interest expanded to cover other tree policies more broadly when the issue was raised and requested to be scheduled.

The tree canopy in Northfield (Attachment 1) is extremely important in providing health, ecological, and economic benefits. With the discovery of Emerald Ash Borer in 2023, the City of Northfield is currently dealing with the loss of a large portion of the tree canopy. Some of these ash trees are being replaced through grants and during street construction projects. Grants will continue to be sought to help with removing and replacing the declining ash trees and improving the tree canopy.

The tree species being planted are chosen to help improve the diversity and for their climate resilience following the Minnesota Department of Natural Resources and the University of Minnesota's recommendations. Currently there is a high population of maple trees in Northfield, so it is best to not plant them until there is a better species balance. This will help prevent major canopy loss due to insects or disease. The City of Northfield's Acceptable Tree and Shrub list will need to be monitored and updated based on the changing climate and species levels.

The Northfield tree canopy currently has a healthy sustainable tree diameter distribution (mix of multi-aged trees) which helps create a stable ecosystem. Continuing to plant a diverse selection of species each year will help to improve the community environment.

While the natural lands of the Northfield parks only have a small percentage of ash trees, they are also being pressured by invasive species. These species are competing with the native flora, reducing biodiversity, and disrupting the ecosystem. The City of Northfield is beginning a pilot program this year through a contract with a group coordinator to organize volunteer events to help eradicate invasives and plant replacement native

species in Hauberg Woods. It is vital to continue to manage and protect the ecosystem in Northfield as it is critical to all forms of life.

Councilors are welcome to share any questions or topics of interest in advance of the meeting if doing so would assist staff in preparing for the discussion. If helpful, please feel free to email Public Works Director/City Engineer Dave Bennett and Horticulturist Shelley Evanson with any specific questions or areas you would like addressed, copying City Administrator Ben Martig, and Lynette Peterson, City Clerk. Advance input can help staff prepare the most relevant information to support the Council's discussion.

City Plans & Policies Relevance:

5.03 Infrastructure Tree Replacement Policy (Attachment 2)

6.07 Boulevard Tree Maintenance Policy (Attachment 3)

City Code Chapter 34, Article 3, 3.5 Landscape, Screening, and Buffering Standards (Attachment 4)

Alternative Options:

As this agenda item is primarily informational, no formal action is required at this time. However, staff welcome any direction from the City Council regarding potential policy amendments to explore, additional information that would be helpful, or broader policy considerations related to tree management, replacement practices, or related land development standards. Staff can return with additional analysis or proposed amendments if directed by the Council.

Financial Impacts:

NA

Tentative Timelines:

NA

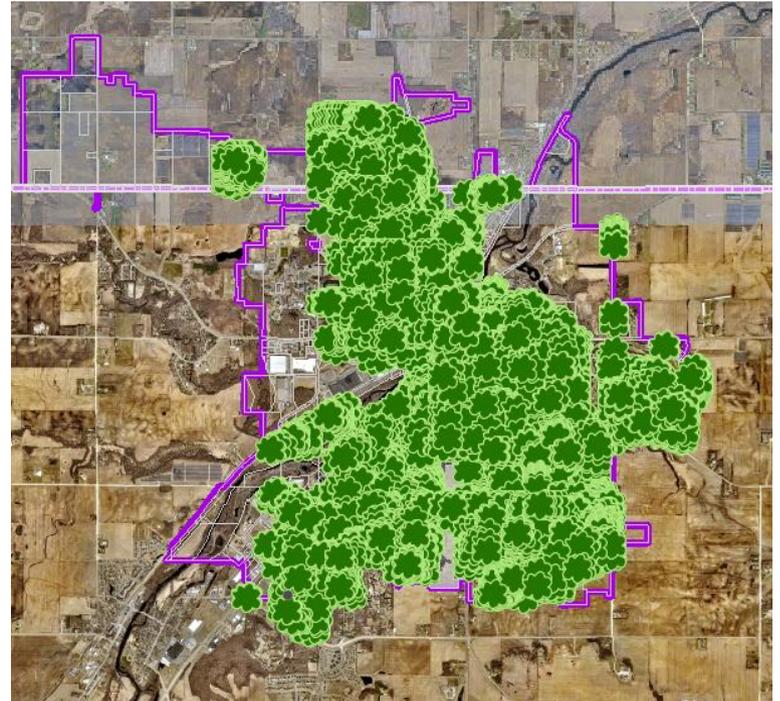


Tree Canopy of Northfield

ArcGIS Map of Documented Trees in Northfield



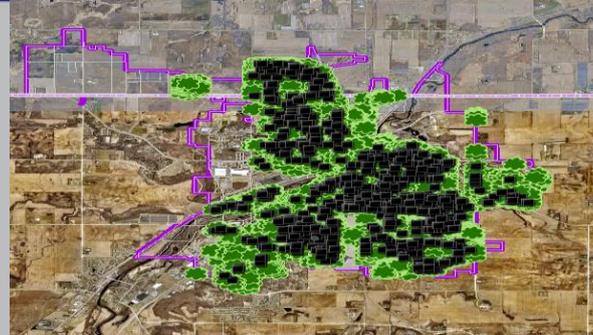
- There are 11,850 documented trees along the boulevards and in the manicured areas of the 35 parks (564 acres).
- 25% of the documented trees are updated each winter measuring their diameter, height, and health.
- Trees are not documented in the heavily wooded areas of the parks such as Hauberg Woods, Lashbrook Park, Sechler Park, Oddfellows Park, and George Rysgaard Nature Preserve.



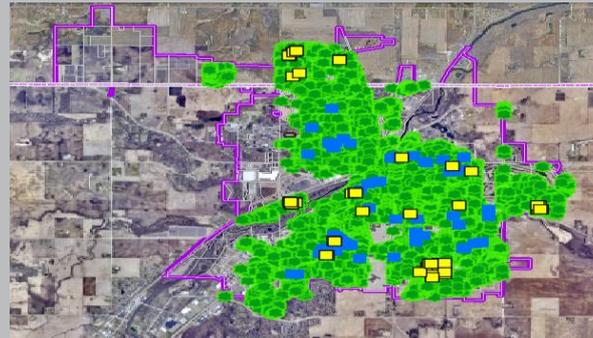
Ash Trees



- There are 1010 documented Ash Trees along the boulevards and in the parks.
- Emerald Ash Borer (EAB) was first discovered in Northfield in March 2023.
- Emerald Ash Borer causes ash trees to decline and die within 2 -5 years of being infested.
- 160 Ash trees along the boulevard (residents-70 trees) and in the parks (City-60 trees) have been treated with an injection of emamectin benzoate to protect them from Emerald Ash Borer. These trees will need to be treated every 2 years. Emamectin benzoate is 85%-95% effective.



■ Ash Trees

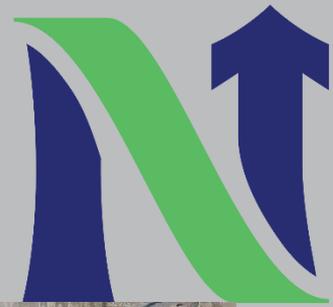


■ 2024 Treated Ash Trees

■ 2025 Treated Ash Trees

Minnesota Department of Natural Resources

EAB Grants



2021 Preparing for EAB Grant:

125 Ash trees were removed and replaced in 2022 (right of way and parks)

2024-2027 Shade Tree Bonding Grant:

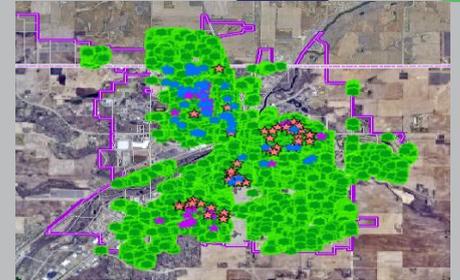
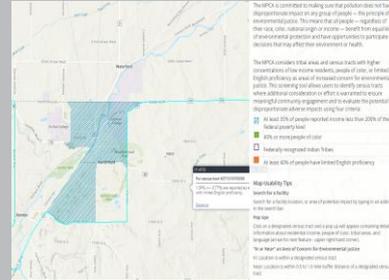
200 Ash trees (50 trees per year) are being removed and replaced in 2024-2027 in the right of way in the areas defined by the MPCA in 2023 as the Environmental Justice Area.

2026-2027 Community Tree Planting Grant:

260 Ash trees (145 trees in 2026 and 115 trees in 2027) are being removed and replaced in the right of way and in the parks.

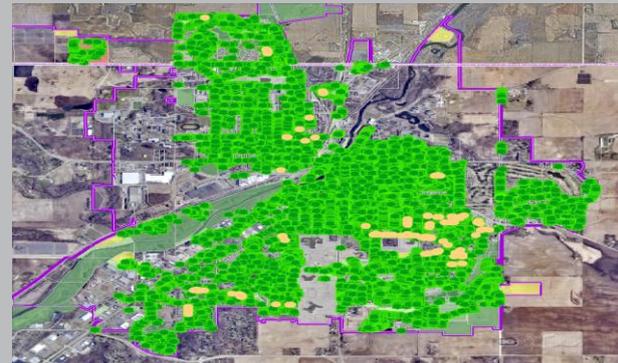
Tree Species planted:

Climate adapted Urban Trees (recommended by the Minnesota DNR) including Serviceberry, American Linden, American Elm, Bur Oak, Swamp White Oak, Hackberry, Honey Locust, Ironwood, Kentucky Coffeetree, and River Birch are being planted as replacements.



Shade Tree Bonding Grant

2023 Environmental Justice Area



2026 Community Tree Planting Grant

Future Ash Tree Plan

1. Continue to seek funding/grants to help with removals and replacements

2. Staff will remove as many as time and accessibility allows

3. Operating Budget covers the removals by contractor

1010 Ash Trees

- 160 Treated (will not be removed if they are healthy)
- 100 will be removed with Shade Tree Bonding Grant
- 260 will be removed with Community Tree Planting Grant
- 69 will be removed with Engineering Construction Projects (2026-2030)

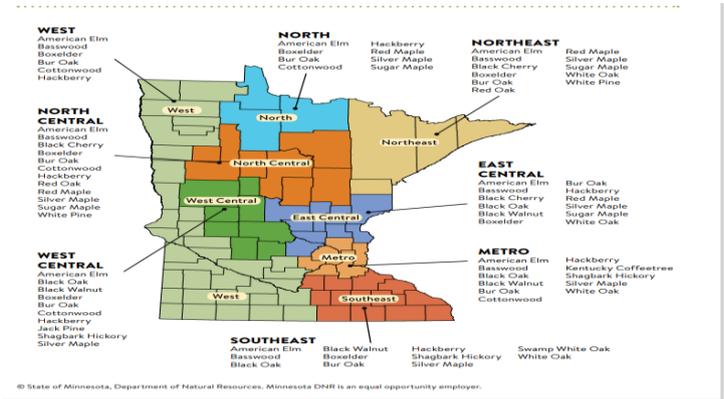
=421 Ash trees to be removed in the next 2-5 years

Approximate Cost: \$277, 860 (avg. \$660.00/tree contractor cost)

Canopy Diversity & Resilience



- New tree species planted are being chosen to increase the canopy diversity and based on their climate resilience.
- Mostly native trees should be planted to support the ecosystem following the recommended 70% native/30% non-native (non-invasive) guideline.
- Non-native species such as Ginkgo, Catalpa (park), Asian Birch, Crabapple, Redbud (Minnesota strain), and Magnolia (park) are planted to help diversify the canopy.
- Future recommended non-native species may include Sycamore and Yellowwood.



Best Native trees for the Changing Climate



White Oak
Quercus alba



Hackberry
Celtis occidentalis



American Linden (Basswood)
Tilia americana

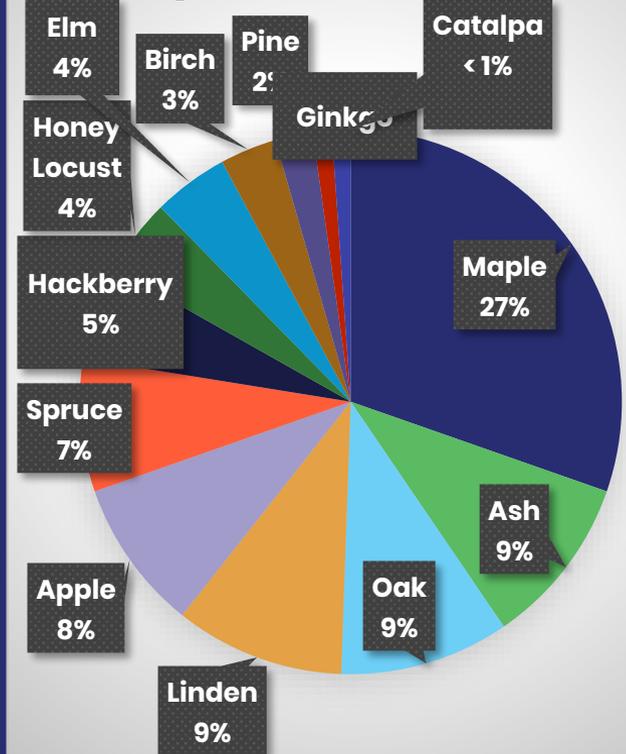
Northfield Tree Canopy Diversity

To increase the tree canopy diversity of the public tree population, it is best to follow the MN-DNR 20-10-5 Guideline:

- Less than 20% of trees are a single family
- Less than 10% of trees are a single genus
- Less than 5% of trees are a single species

Genus	% of Total Population (11,850)
Acer (Maple)	27
Fraxinus (Ash)	9
Quercus (Oak)	9
Tilia (Linden)	9
Malus (Apple)	8
Picea (Spruce)	7
Celtis (Hackberry)	5
Gleditsia (Honey locust)	4
Ulmus (Elm)	4
Betula (Birch)	3
Pinus (Pine)	2
Ginkgo	1
Syringa (Lilac)	1
Populus (Poplar, Cottonwood)	<1
Gymnocladus (Coffeetree)	<1
Amelanchier (Serviceberry)	<1
Sorbus (Mountain Ash)	<1
Prunus (Cherry)	<1
Juglans (Walnut)	<1
Ostrya (Ironwood)	<1
Magnolia	<1
Unlisted	<1
Crataegus (Hawthorn)	<1
Aesculus (Buckeye)	<1
Juniperus (Juniper)	<1
Cercis (Redbud)	<1
Carya (Hickory)	<1
Larix (Tamarack)	<1
Cornus (Dogwood)	<1
Salix (Willow)	<1
Carpinus (Beech)	<1
Catalpa	<1
Forsythia	<1
Nyssa (Black Tupelo)	<1
Abies (Fir)	<1

Northfield Tree Population (Genus)



Spring Tree Sale

- Bareroot and container grown trees purchased through Knecht's Nursery in Northfield and Cross Nursery in Lakeville are available for sale to Northfield residents in April.
- Trees species are selected based on the Minnesota Department of Natural Resources and the University of Minnesota recommended climate adapted species lists. This year Maple trees will not be available due to being over the recommended 10% (Genus) tree canopy diversity guideline.
- Residents can request help with planting the trees purchased. A small volunteer group is usually available to help with tree planting during the Love Our Community event in May. In the past, there was a larger volunteer group available to help with planting all the trees purchased during the tree sale.
- 50 to 75 trees are purchased through the tree sale each spring.



2026 Tree Sale		Quantity Available
River Birch, 1 ½" (Bare root)	\$61.95	10
Blue Beech, #7 container	\$129.00	5
Coffeetree, Espresso 1 ¼" (Bare root)	\$87.95	5
Crabapple, Pink Spires 6' (Bare root)	\$36.95	10
Crabapple, Royal Raindrops, #7 container	\$149.00	10
Princeton American Elm, 1 ¼" (Bare root)	\$61.95	10
Jefferson American Elm, #3 container	\$89.99	10
Hackberry, #7 container	\$129.00	10
Honey Locust, Northern Acclaim (Bareroot)	\$64.95	10
Linden, Boulevard 1" (Bareroot)	\$54.95	10
Bur Oak, #3 container	\$99.00	10
Northern Red Oak, 1" (Bare root)	\$61.95	10
Regal Prince Oak, 1" (Bare Root)	\$63.95	10
Swamp White Oak, #7 container	\$119.00	10
Swamp White Oak, 8' (Bare root)	\$54.95	10
Serviceberry, Autumn Brilliance, 6' (Bareroot)	\$59.95	10

Sustainable Tree Diameter Distribution

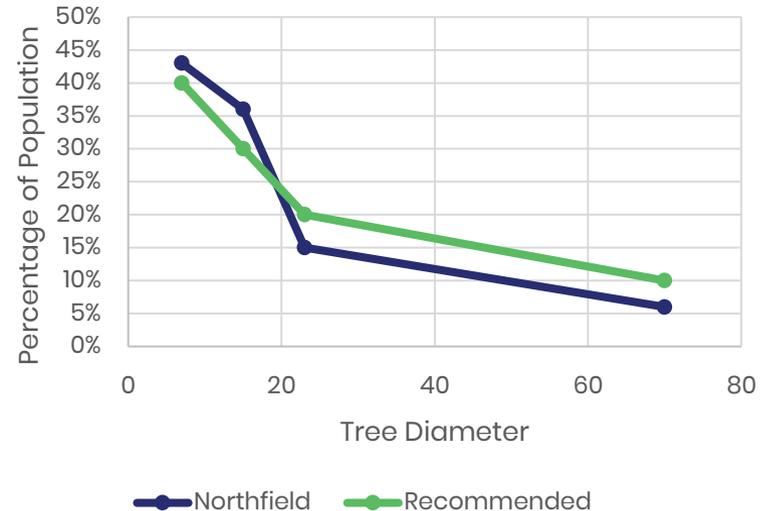


- Following the Richards' (1983) model for urban forest structure which ensures long term stability and continuous flow of the ecosystem, a healthy urban forest should have the following proportions:

- Small trees (1–7-inch diameter) : 40% (Northfield:43%)
- Medium trees (8–15-inch diameter): 30% (Northfield: 36%)
- Large trees (16–23-inch diameter) : 20% (*Northfield: 15%)
- Very Large trees (over 24-inch diameter): 10% (*Northfield: 6%)

*These numbers are lower due to the recent ash tree removals which have an average diameter of 17-inches.

Sustainable Tree Diameter Distribution



Tree Care

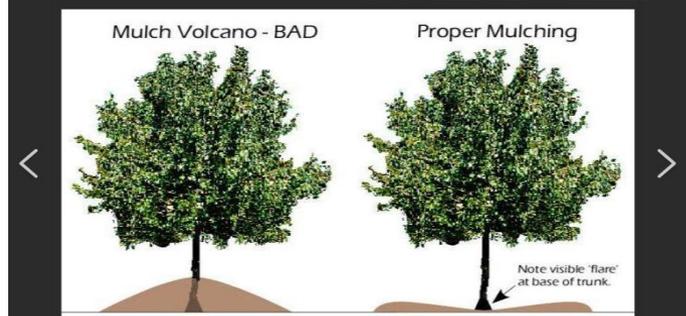


- **Watering:** Once the ground is thawed, watering of young trees may begin before the leaves come out, especially if it was a dry winter. Additional watering is beneficial if trees do not receive at least 1-inch of rainfall per week especially in the first 3 years after planting.
- **Inspection:** Trees are looked over for any damage, particularly along the trunk, decay, or broken branches from snow or ice. If the tree appears dead after the winter, trees are not removed until after mid-June as some species such as Honey Locust and Coffeetree are slow to break dormancy.
- **Mulching:** Mulch is added as needed around some of the young trees. A ring of mulch that is 4 – 5 feet in diameter, is 2 to 4 inches deep, and at least 2 inches away from the trunk (think donut) is applied. This helps to retain moisture and reduce weeds.
- **Pruning:** Broken, dead, and fallen branches that are caught in the tree are removed during the growing season. Pruning of anything else is avoided to prevent disease and insect issues. The best time to prune most trees is November 1st through April 15th



WHAT NOT TO WORRY ABOUT

- **Leaf Litter:** Leave the leaves! A leaf layer around the base of plants and trees can provide excellent habitat for beneficial insects and tends to break down quickly in the spring rains, adding nutrients for tree roots.
- **Fertilizing:** Don't fertilize trees unless you've had a soil test to determine what nutrients are missing.



Streets and Parks Tree Replacement Policy



- **6.07 BOULEVARD TREE MAINTENANCE POLICY**
 - **TREE REPLACEMENT**

- The City does not replace boulevard trees that are removed because of maintenance activities, severe weather, traffic/safety issues, or diseased trees unless authorized by another policy. The City has an annual tree sale for residents to purchase trees or residents may purchase approved boulevard trees from a private vendor. Property owner is responsible for replacement costs related purchasing and installing a new boulevard tree.

- **TREE MAINTENANCE**

- Boulevard trees that are dead, diseased, or present a hazard or a public nuisance will be removed. Removal of a boulevard tree shall include grinding the stump and restoring the boulevard using topsoil and seed. All limbs of trees or portions of limbs that overhang public streets, sidewalks or paths and are less than 10 feet above the surface of any public sidewalk or path or are less than 13 feet above the surface of any public street constitute a nuisance. Limbs that overhang a sidewalk or street shall be trimmed to gain proper clearance

- **5.03 INFRASTRUCTURE TREE REPLACEMENT POLICY**

- To maintain the health of the urban forest, any tree that is over 8 inches in diameter will be replaced with the project at a 2:1 ratio on infrastructure projects. For example, if 50 trees are removed for the project, 100 trees will be planted in the project area if space is available. If space isn't available, the City Horticulturalist shall identify locations where trees can be placed in other areas of the City.



Community Development Tree Planting/Replacement Policy



- (b) **Tree Bank Alternative.** Where the installation of replacement trees is not practicable due to site constraints, replacement trees shall be provided to the city or a cash payment to the city in amount equal to the replacement trees not installed shall be required as an alternative to the tree replacement standards in this section.
- (c) **Location of Replacement Trees.** Replacement trees shall be either planted on the lot or site where the protected tree was removed or, in cases where space on the lot or site is insufficient, the city planner may authorize the planting of the replacement trees on city-owned properties.
- **3.5.7 Street Trees Required. (this is for new subdivisions)**
- (A) At least one street tree shall be properly installed for each 40-foot length of right-of-way. There is an exemption to allow more distance based on the tree.
- **Parking Lot Landscaping Requirements** are required for small lots (14 spaces or less) and large parking lots (15 or more). Both types require landscaping around the perimeter of the lot. Only large parking lots have interior landscaping requirements. They both require a tree every 30 ft. around the perimeter.
- **Buffering Between Zoning Districts** occurs when a proposed use, addition or new building is constructed as part of a site plan review. Then you use the table to see what the zone is next to, and it shows which buffering type is needed.

Table 3.5-2: Replacement Tree Requirements

Caliper of Original Tree	Replacement Trees Required
12 to 17 inches DBH	One replacement tree for each protected tree removed
18 to 23 inches DBH	Three replacement trees for each protected tree removed
24 to 35 inches DBH	Six replacement trees for each protected tree removed
36 to 47 inches DBH	Ten replacement trees for each protected tree removed
48+ inches DBH	Twelve replacement trees for each protected tree removed

Table 3.5-4: Minimum Planting Requirements

Required Buffer Area	Minimum Trees (Deciduous or Ornamental) per 100 lineal feet	Minimum Evergreen Trees per 100 lineal feet	Minimum Shrubs per 100 lineal feet
"A"	3	None	10
"B"	0	3	10
"C"	3	3	12
"D"	3	6	18

Healthy Tree Guidance



1. LDC Chapter 34: Table 3.5-1: Species Diversity

Change "Species" to "Genus"

Change 33% to 10%

2. To prevent damage to sidewalks, do not plant Elm, Poplar, Freeman Maple, Silver Maple, Norway Maple, and Willow if they are less than 4 feet away.

3. Trees should be planted at the proper depth (root flare at surface), and root pruning should be done at planting to prevent girdling roots.

4. Trees should be given adequate spacing to grow based on the species.

- Narrow Canopy (20-35 feet mature width): 15-30 feet apart
- Wide Canopy (35 feet wide or more): at least 35 feet apart

5. Trunk guards are helpful to protect Crabapple, Honey Locust, Linden, and Maple for the first 2-5 years after planting.

6. Trees should be staked (if needed) for only 1- 2 years after planting

7. Adequate watering is important for the first 3 years.

8. Structural pruning is highly important in the first 10-20 years after planting.

Table 3.5-1: Species Diversity

Number of Trees Required on Site	Maximum Percentage of Trees that may be of a Single Species
7-19	33%
20-39	33%
40 or more	33%



5.03 INFRASTRUCTURE TREE REPLACEMENT POLICY

PUBLIC WORKS - ENGINEERING

Enabling Legislation: M2011-068

Date Adopted: 04/19/2011

Revised: 05/21/24

POLICY

The City of Northfield has a variety of tree species in its urban forest. Some of those trees are of considerable age, size and historical significance. Routine pruning, removal and replacement of the trees within the boulevard are a responsibility of the City.

As the City performs infrastructure projects, there are normally trees that need to be removed due to their proximity to the construction. These trees are removed as part of the project by a tree removal contractor, and the costs for the removals are paid for as part of the project.

To maintain the health of the urban forest, any tree that is over 8 inches in diameter will be replaced with the project at a 2:1 ratio on infrastructure projects. For example, if 50 trees are removed for the project, 100 trees will be planted in the project area if space is available. If space isn't available, the City Horticulturalist shall identify locations where trees can be placed in other areas of the City.



6.07 BOULEVARD TREE MAINTENANCE POLICY

PUBLIC WORKS – STREETS & PARKS

Enabling Legislation: M2018-098

Date Adopted: 09/18/18

Revised: 05/21/24

PURPOSE

The City of Northfield finds that it is in the best interest of the residents for the City to establish and maintain uniform criteria for tree removal, replacement, and maintenance operations. City Code, Chapter 86, Article II, Shade Trees, provides authority and direction for tree removal, replacement, and maintenance.

This policy applies to trees within the public street right-of-way under the jurisdiction of the City. It does not apply to trees entirely on private property or within right-of-way under the jurisdiction of another government agency.

The City will provide such service in a safe and cost-effective manner, keeping in mind safety, budget, personnel and environmental concerns. The City will use City employees, equipment and/or private contractors to provide this service.

SCHEDULE

The Streets and Parks Department maintains a goal to trim 1/10 of the City's boulevard trees yearly. Routine trimming of boulevard trees will typically occur from July 15 through September 30 and from November 1 through April 15. From April 16 through July 14 and during the month October, trimming will generally be limited to the removal of hazardous, broken, or dead limbs to avoid damaging trees. The Streets and Parks Manager may modify tree maintenance schedules as necessary based on weather, available resources, field conditions, tree disease outbreak, hazardous or emergency conditions, or other factors.

TREE MAINTENANCE

Boulevard trees that are dead, diseased, or present a hazard or a public nuisance **will be removed**. Removal of a boulevard tree shall include grinding the stump and restoring the boulevard using topsoil and seed.

All limbs of trees or portions of limbs that overhang public streets, sidewalks or paths and are less than 10 feet above the surface of any public sidewalk or path or are less than 13 feet above the surface of any public street constitute a nuisance. Limbs that overhang a sidewalk or street shall be trimmed to gain proper clearance.



6.07 BOULEVARD TREE MAINTENANCE POLICY

PUBLIC WORKS – STREETS & PARKS

Enabling Legislation: M2018-098

Date Adopted: 09/18/18

Revised: 05/21/24

Tree maintenance standards stated above are critical to minimize damage to the tree and maintenance vehicles. These standards are also intended to provide adequate head room for pedestrians and bicyclists.

TREE REPLACEMENT

The City does not replace boulevard trees that are removed because of maintenance activities, severe weather, traffic/safety issues, or diseased trees unless authorized by another policy. The City has an annual tree sale for residents to purchase trees or residents may purchase approved boulevard trees from a private vendor. Property owner is responsible for replacement costs related purchasing and installing a new boulevard tree.

LIMITATIONS

While the City fully intends to meet the guidelines established in this policy, there may be times when this is not feasible. Issues including, but not limited to, budget constraints, critical equipment failure, weather, or other emergencies may prevent the City from meeting the guidelines established herein.

EFFECTIVE DATE OF POLICY

This Policy is effective as of September 18, 2018. Modifications of the Policy will be effective on the date said modifications are approved by the City Council.



Legislation Text

File #: 26-128, Version: 1

City Council Meeting Date: March 10, 2026

To: Mayor and Members of Council

From: Ben Martig, City Administrator
Brenda Angelstad, Finance Director
Jordan Hanson, Budget Analyst

Review 2027-2028 Budget Calendar and Points of Emphasis.

Action Requested:

None.

Summary Report:

Staff will provide a brief presentation to the City Council to initiate the 2027-2028 budget development process. The presentation outlines the proposed budget calendar and key decision points for the upcoming year, including review of the 5-Year Financial Management Plan, Capital Improvement Plan, departmental budget discussions, and the timeline for adoption of the preliminary and final tax levy and budget.

The presentation also highlights priority areas for this year's budget process, including strengthening public communication of the budget, exploring opportunities for earlier and broader community engagement, and continued alignment with the City's Strategic Plan and financial management practices. These efforts support the City's ongoing commitment to responsible stewardship of public resources, transparency in financial decision-making, and maintaining a high quality of life for Northfield residents.

City Plans & Policies Relevance:

Not applicable.

Alternative Options:

Not applicable.

This is intended to be informational but welcome ideas to explore related to priorities and the schedule.

Financial Impacts:

Not applicable.

Tentative Timelines:

See attached presentation for budget timeline.



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



Minnesota
GreenStep Cities



Budget & Tax Levy

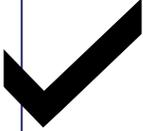
Timeline



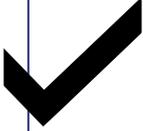


Budget 2027-2028

Council Meeting Calendar

 **April 14** 5-Year Financial Management Plan – Initial Draft Overview

 **September 15** Review budget and levy & 2027 utility rates
September 22 Adopt preliminary budget & levy & adopt final 2027 utility rates

 **June 9** 5-Year CIP/CEP & Presentation of Independent Audit
June 16 Acceptance of 2025 audit

 **October**
Public Information and Engagement of Proposed Budget 2027-2028 & Levy

 **July 14** “High Level” Budget Summary

 **November 17** Final 2027-2028 Budget and Levy, 5-Year CIP/CEP and 5-Year Financial Plan and Adopt Street Reconstruction Bonds

 **August 18** Department Detail

 **December 1** Public Hearing on Budget & Levy and Public Hearing on 2027 Street Reconstruction Bonds
December 1 Adopt Final 2027-2028 Budget and Levy, 5-Year CIP/CEP and 5-Year Financial Plan and Adopt Street Reconstruction Bonds

Budget & Tax Levy

Points of Emphasis



Strategic Plan 2025–2028



Strategic Priority	Desired Outcome	Key Outcome Indicator	Target	Strategic Initiative
<p>Improve Financial Strength</p> <p><i>A financially responsible organization</i></p>	<p>Taxation responsive to community needs & expectations</p>	<p>-Annual tax levy -Annual tax rate</p>	<p>Annual adoption of 5-year Financial Management Plan</p>	<p>Implement a coordinated 2-year budget and aligned financial management plan</p> <p>5-Year financial management alignment with service level strategy</p>

Strategic Plan 2025–2028



Strategic Priority	Desired Outcome	Key Outcome Indicator	Target	Strategic Initiative
Improve Financial Strength <i>A financially responsible organization</i>	Taxation responsive to community needs & expectations	Change in \$ value of new non-tax/non-intergovernmental revenue	10% increase in non-tax/non-intergovernmental revenue 2025–2028	Create a Revenue Diversification Program (new & updates)

Government Finance Officer Association (GFOA) Best Practices



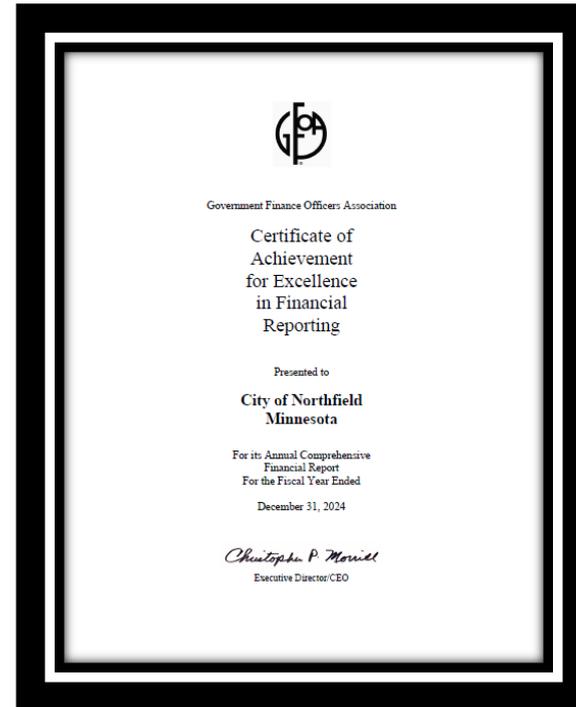
- ✓ Certificate of Achievement for Excellence in Financial Reporting



- ❑ Distinguished Budget Presentation Award (pending 2026)



- Budgeting Best Practices



Public Communications



- Plain-Language “Budget in Brief”
- Explain the “Why”
- Improve Visual Communication
- Central Budget Information Hub
- Consistent Updates Throughout the Budget Process

Exploring New Opportunities for Enhanced Public Engagement



- Engage Earlier in the Budget Process
- Focus on Service Priorities and Trade-offs
- Use Multiple Engagement Methods
- Target Outreach to Different Community Groups
- Clarify How Input Will Be Used

