# City Council Meeting Agenda

**December 01, 2026 at 5:30 PM**

**St. James City Hall – Council Chambers**

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1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL:** Mayor Christopher Whitehead, Councilpersons: Susan Craig, Kathleen Hanson, Paul Harris, Stephen Lindee, Mary Shupe
4. **DETERMINATION OF QUORUM**
5. **APPROVAL OF MINUTES**
   - **A.** Consideration to Approve Minutes – 11.17.2026 Council Meeting
6. **CONSENT ITEMS**
   - **A.** Payment of Claims and ACH Payments
7. **SCHEDULED BID LETTING**
8. **SCHEDULED PUBLIC HEARINGS**
   - **A.** Truth in Taxation Hearing (6:00 PM)
9. **ADMINISTRATIVE APPEALS**
10. **FINANCIAL REPORTS**
11. **LICENSES AND PERMITS**
    - **A.** Consideration to Approve Gambling Permit - SE Regions of Delta Waterfowl
    - **B.** Consideration to Approve Special Event Permit - Winter Carnival
12. **OLD BUSINESS**
13. **NEW BUSINESS**
    - **A.** Presentation of Final Budget
14. **REPORT OF BOARDS, COMMISSIONS AND DEPARTMENT HEADS**
15. **ADJOURNMENT**

December 1, 2026

**ITEM:** Approval of Minutes – 11.17.2026 Council Minutes

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**BACKGROUND:** The Minutes of November 17, 2026, City Council Meeting are attached for review and approval.

**STAFF RECOMMENDATION:** Approve/Deny Minutes.

# City Council Meeting Minutes

**November 17, 2026 at 5:30 PM**

**St. James City Hall – Council Chambers**

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**1. CALL TO ORDER**

Meeting called to order at 5:30 p.m.

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL:** Mayor Christopher Whitehead, Councilpersons: Susan Craig, Kathleen Hanson, Paul Harris, Stephen Lindee, Mary Shupe

PRESENT: Mayor Chirstopher Whitehead, Councilpersons: Susan Craig, Kathleen Hanson, Paul Harris, Stephen Lindee, Mary Shupe

ABSENT: None

STAFF PRESENT: City Manager Amanda Knoll, City Clerk-Treasurer Kris Hurley, City Attorney Mike Kircher

**4. DETERMINATION OF QUORUM**

**5. APPROVAL OF MINUTES**

A. Consideration to Approve Minutes – 11.04.2026 Council Meeting

Motion made by Lindee, Seconded by Harris.
Voting Yea: Craig, Hanson, Harris, Lindee, Shupe

Upon voice vote, it was unanimously approved 5-0.

B. Consideration to Approve Minutes – 11.09.2026 Special Council Meeting

Motion made by Hanson, Seconded by Craig.
Voting Yea: Craig, Hanson, Harris, Shupe
Voting Abstaining: Lindee

Upon voice vote, it was approved 4-0-1.

**6. CONSENT ITEMS**

A. Payment of Claims and ACH Payments

Payment of Claims totaling $189,857.47 is as follows: $189,857.47 Check No. 707553 - 707615 as listed in the check register.

Motion made by Craig, Seconded by Shupe.
Voting Yea: Craig, Hanson, Harris, Lindee, Shupe

Upon voice vote, it was unanimously approved 5 - 0.

7. **SCHEDULED BID LETTING**
8. **SCHEDULED PUBLIC HEARINGS**
9. **ADMINISTRATIVE APPEALS**
10. **FINANCIAL REPORTS**
11. **LICENSES AND PERMITS**
12. **OLD BUSINESS**
13. **NEW BUSINESS**

A. Consideration to Approve Resolution 11.26.12 - Accepting 2027 Major Medical Insurance and 2027 Wage Scales

Resolution 11.26.12 accepts the 2027 Major Medical Insurance and the 2027 full-time non-union, part-time, seasonal, and paid on-call employee wage scale.

Motion made by Craig, Seconded by Harris. Upon hand vote, the following voted:
Voting Yea: Craig, Hanson, Harris, Lindee, Shupe

Whereupon Mayor Christopher Whitehead declared Resolution 11.26.12 duly passed 5-0.

B. Consideration to Approve Resolution 11.26.13 - Amending Resolution 11.26.07 Approving Lot Combination for Esmeralda A. Orozco Marroquin at 1110 and 1112 2nd Avenue South

Resolution 11.26.13 amends Resolution 11.26.07 approving lot combination for Esmeralda A. Orozco Marroquin at 1110 and 1112 2nd Avenue South.

Motion made by Lindee, Seconded by Shupe. Upon hand vote, the following voted:
Voting Yea: Craig, Hanson, Harris, Lindee, Shupe

Whereupon Mayor Christopher Whitehead declared Resolution 11.26.13 duly passed 5-0.

C. Consideration to Approve Purchase Request - Light Department Fleet Equipment

The Light Department is requesting authorization to purchase a new reel trailer for use in utility operations. Staff obtained two quotes for the equipment:

Ditch Witch of Minnesota: $23,179.00

FS3, Inc.: $23,729.41

Both quotes include reel trailers equipped with powered reel-winding capabilities. Ditch With provided the lower quote, representing a price difference of $550.41 before any applicable taxes and licensing. This is a budgeted item.

Motion made by Harris, Seconded by Hanson. Upon hand vote, the following voted:
Voting Yea: Craig, Hanson, Harris, Lindee, Shupe

Upon hand vote, it was unanimously approved 5-0.

D. Consideration to Approve Purchase Request - Ambulance Department Equipment

The Ambulance Department is requesting authorization to purchase a Stryker Power-Pro 2 powered ambulance stretcher to replace the existing stretcher in Ambulance 51.

The current stretcher has been in service since 2008 and has developed a hydraulic pump leak affecting the operation of its legs. Due to its age and anticipated cost of repairs, replacement is recommended.

The total quoted purchase price is $41,976.74, which includes the stretcher, necessary accessories, a three-year preventative maintenance and service agreement, shipping, and $3,000.00 trade-in credit for the existing equipment. This is not budgeted within the 2026 budget and would be funded through the Capital Equipment Fund 411.

Motion made by Hanson, Seconded by Shupe. Upon hand vote, the following voted: Voting Yea: Craig, Hanson, Harris, Lindee, Shupe

Upon hand vote, it was unanimously approved 5-0.

**14. REPORT OF BOARDS, COMMISSIONS AND DEPARTMENT HEADS**

**15. ADJOURNMENT**

Motion made by Craig, Seconded by Harris.

All Yea - motion carried. The meeting adjourned at 5:48 p.m.

_____

Kristin Hurley, City Clerk-Treasurer

# Truth in Taxation Public Hearing
# Community Building
# December 1, 2026, at 6:00 PM

***Respectfully Submitted by: Amanda Knoll, City Manager***

The purpose of the Truth in Taxation public hearing is to discuss the City's proposed 2027 budget and property tax levy for taxes payable in 2027 and to provide an opportunity for the public to ask questions and offer comments prior to final adoption.

Pursuant to Minnesota Statutes § 275.065, the City is required to provide an opportunity for public input regarding the proposed budget and property tax levy. Pursuant to Minnesota Statutes § 275.07, Subd. 1, the City must certify its final property tax levy for taxes payable in 2027 to the County Auditor no later than December 28, 2026.

The following documentation outlines the following:

1. City of St. James 2027 Levy
2. LGA payment from the State of Minnesota
3. 2027 General Fund expenditures and revenue sources

The 2027 general fund budget does balance and the **proposed** 2027 tax levy of **$1,729,350.00** will be decreased to **$1,647,393.00**, which is a **2.54%** increase from the 2026 levy amount. The preliminary tax levy was proposed to increase by 7.64% from the 2026 levy amount.

## PROPERTY TAXES

| | History of Tax Levy | Increase by % |
|---|---|---|
| **2023** | $1,390,251.74 | 4.84% |
| **2024** | $1,443,099.00 | 3.80% |
| **2025** | $1,514,894.00 | 4.98% |
| **2026** | $1,606,603.00 | 6.05% |
| **2027** | $1,647,393.00 | 2.54% |

## LOCAL GOVERNMENT AID

The following chart includes the history of LGA received by the City of St. James. St. James receives LGA in two equals payments in July and December of each year. The City of St. James is anticipating receiving **$2,274,776.00** for the budget year 2027.

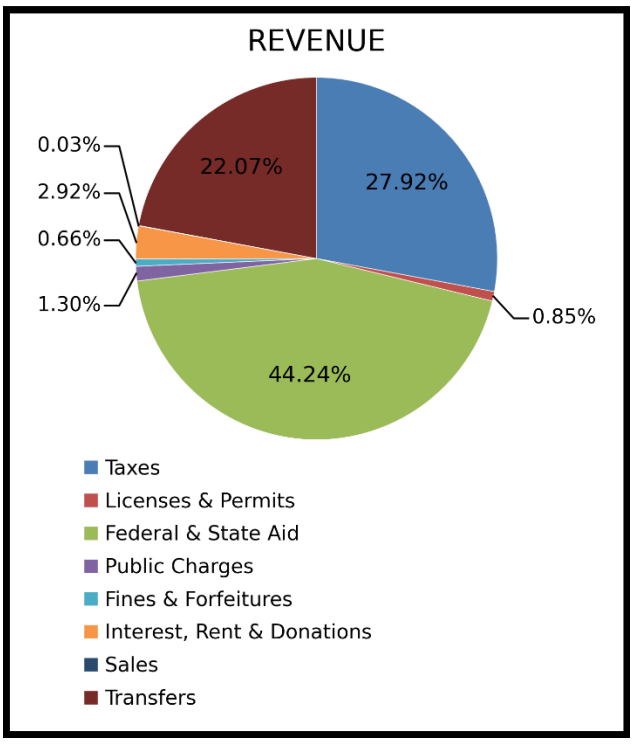
| | History of LGA | Increase by % |
|---|---|---|
| **2023** | $2,043,769.00 | 4.48% |
| **2024** | $2,260,513.00 | 10.61% |
| **2025** | $2,263,011.00 | .11% |
| **2026** | $2,268,004.00 | .22% |
| **2027** | $2,274,776.00 | .30% |

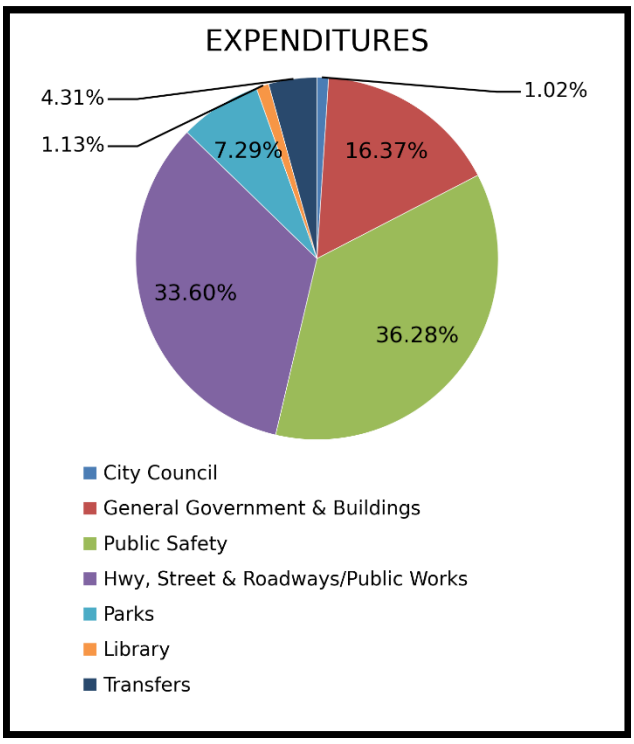
## 2027 GENERAL FUND REVENUES

| Revenue Sources: | Preliminary 2027 | Final 2027 | % of Budget |
|---|---|---|---|
| Taxes | $1,623,286.00 | $1,531,329.00 | 27.92% |
| Licenses & Permits | $46,700.00 | $46,700.00 | .85% |
| Federal & State Aide | $2,427,279.00 | $2,426,076.00 | 44.24% |
| Public Charges | $71,500.00 | $71,500.00 | 1.30% |
| Fines & Forfeitures | $36,050.00 | $36,050.00 | .66% |
| Interest, Rent, & Donations | $160,400.00 | $160,400.00 | 2.92% |
| Sales | $1,500.00 | $1,500.00 | .03% |
| Transfers | $1,210,500.00 | $1,210,500.00 | 22.07% |
| **Total:** | **$5,577,215.00** | **$5,484,055.00** | **100%** |

## 2027 GENERAL FUND EXPENDITURES

| Department: | Preliminary 2027 | Final 2027 | % of Budget |
|---|---|---|---|
| City Council | $56,125.00 | $56,125.00 | 1.02% |
| General Government & Buildings | $922,090.00 | $897,890.00 | 16.37% |
| Public Safety | $2,005,440.00 | $1,989,590.00 | 36.28% |
| Hwy, Street & Roadways/Public Works | $1,882,855.00 | $1,842,655.00 | 33.60% |
| Parks | $399,900.00 | $399,535.00 | 7.29% |
| Library | $62,100.00 | $62,100.00 | 1.13% |
| Transfers | $248,705.00 | $236,160.00 | 4.31% |
| **Total:** | **$5,577,215.00** | **$5,484,055.00** | **100%** |



December 1, 2026

**ITEM:** Licenses and Permits – Gambling Permit: SE Regions of Delta Waterfowl

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**BACKGROUND:** A gambling permit application has been submitted for the SE Regions of Delta Waterfowl to host a raffle at the St. James American Legion located at 620 1st Avenue South on January 23, 2027.

**STAFF RECOMMENDATION:** Approve/Deny Permit.

WFUL GAMBLING

# LG220 Application for Exempt Permit



An exempt permit may be issued to a nonprofit organization that:

- conducts lawful gambling on five or fewer days, and
- awards less than $50,000 in prizes during a calendar year.

If total raffle prize value for the calendar year will be $1,500 or less, contact the Licensing Specialist assigned to your county by calling 651-539-1900.

## Application Fee (non-refundable)

Applications are processed in the order received. If the application is postmarked or received 30 days or more before the event, the application fee is **$100**; otherwise the fee is **$150**.

Due to the high volume of exempt applications, payment of additional fees prior to 30 days before your event will not expedite service, nor are telephone requests for expedited service accepted.

## ORGANIZATION INFORMATION

Organization Name: SE Regions of Delta Waterfowl

Previous Gambling Permit Number: X-

Minnesota Tax ID Number, if any:

Federal Employer ID Number (FEIN), if any: [redacted]

Mailing Address: 1412 Basin Ave

City: Bismark State: ND Zip: 58504 County: Burliegh

Name of Chief Executive Officer (CEO): Scott Terning

CEO Daytime Phone: 701-426-4627 CEO Email: Sterning@deltawaterfowl.org

(permit will be emailed to this email address unless otherwise indicated below)

Email permit to (if other than the CEO):

## NONPROFIT STATUS

Type of Nonprofit Organization (check one):

☐ Fraternal ☐ Religious ☐ Veterans ☑ Other Nonprofit Organization

**Attach a copy of one of the following showing proof of nonprofit status:**

(DO NOT attach a sales tax exempt status or federal employer ID number, as they are not proof of nonprofit status.)

☐ **A current calendar year Certificate of Good Standing**

Don't have a copy? Obtain this certificate from:

MN Secretary of State, Business Services Division
60 Empire Drive, Suite 100
St. Paul, MN 55103

Secretary of State website, phone numbers:
www.sos.state.mn.us
651-296-2803, or toll free 1-877-551-6767

☑ **IRS income tax exemption (501(c)) letter in your organization's name**

Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization officer contact the IRS toll free at 1-877-829-5500.

☐ **IRS - Affiliate of national, statewide, or international parent nonprofit organization (charter)**

If your organization falls under a parent organization, attach copies of both of the following:

1. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling; and
2. the charter or letter from your parent organization recognizing your organization as a subordinate.

## GAMBLING PREMISES INFORMATION

Name of premises where the gambling event will be conducted (for raffles, list the site where the drawing will take place): American Legion of St James

Physical Address (do not use P.O. box): 620 1st Ave S

Check one:

☑ City: St James Zip: 56081 County: Watonwan

☐ Township: Zip: County:

Date(s) of activity (for raffles, indicate the date of the drawing): 1/23/2027

Check each type of gambling activity that your organization will conduct:

☐ Bingo ☐ Paddlewheels ☐ Pull-Tabs ☐ Tipboards ☑ Raffle

**Gambling equipment** for bingo paper, bingo boards, raffle boards, paddlewheels, pull-tabs, and tipboards must be obtained from a distributor licensed by the Minnesota Gambling Control Board. EXCEPTION: Bingo hard cards and bingo ball selection devices may be borrowed from another organization authorized to conduct bingo. To find a licensed distributor, go to ***www.mn.gov/gcb*** and click on ***Distributors*** under the ***List of Licensees*** tab, or call 651-539-1900.

## ication for Exempt Permit

## LOCAL UNIT OF GOVERNMENT ACKNOWLEDGMENT (required before submitting application to the Minnesota Gambling Control Board)

### CITY APPROVAL for a gambling premises located within city limits

☐ The application is acknowledged with no waiting period.

☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days (60 days for a 1st class city).

☐ The application is denied.

Print City Name: _____

Signature of City Personnel:

_____

Title:_____ Date:_____

**The city or county must sign before submitting application to the Gambling Control Board.**

### COUNTY APPROVAL for a gambling premises located in a township

☐ The application is acknowledged with no waiting period.

☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days.

☐ The application is denied.

Print County Name: _____

Signature of County Personnel:

_____

Title:_____ Date:_____

**TOWNSHIP (if required by the county)**
On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minn. Statutes, section 349.213.)

Print Township Name: _____

Signature of Township Officer:_____

Title: _____ Date: _____

## CHIEF EXECUTIVE OFFICER'S SIGNATURE (required)

The information provided in this application is complete and accurate to the best of my knowledge. I acknowledge that the financial report will be completed and returned to the Board within 30 days of the event date.

Chief Executive Officer's Signature: _____ Date: _____
(Signature must be CEO's signature; designee may not sign)

Print Name: Scott Terning

## REQUIREMENTS

**Complete a separate application for:**
- all gambling conducted on two or more consecutive days; or
- all gambling conducted on one day.

Only one application is required if one or more raffle drawings are conducted on the same day.

**Financial report to be completed within 30 days after the gambling activity is done:**
A financial report form will be mailed with your permit. Complete and return the financial report form to the Gambling Control Board.

Your organization must keep all exempt records and reports for 3-1/2 years (Minn. Statutes, section 349.166, subd. 2(f)).

## MAIL APPLICATION AND ATTACHMENTS

**Mail application with:**

____ a copy of your proof of nonprofit status; and

____ application fee (non-refundable). If the application is postmarked or received 30 days or more before the event, the application fee is **$100**; otherwise the fee is **$150**. Make check payable to **State of Minnesota**.

**To:** Minnesota Gambling Control Board
1711 West County Road B, Suite 300 South
Roseville, MN 55113

**Questions?**
Call the Licensing Section of the Gambling Control Board at 651-539-1900.

Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process the application. Your organization's name and address will be public information when received by the Board. All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to Board members, Board staff whose work requires access to the information; Minnesota's Department of Public Safety; Attorney General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.

December 1, 2026

**ITEM:** Licenses and Permits –Special Event Permit: Winter Carnival

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**BACKGROUND:** A special event application has been submitted.

**Event Name:** Winter Carnival
**Date and Time:** Saturday, December 12, 2025
**Location:** Downtown, St. James
**Type of Event:** Community Event
**Purpose of Event:** Community Celebration
**Anticipated Attendance:** 350
**Contact Person:** Sarah Gustafson

**Event Description:** The Winter Carnival is a fun family-friendly celebration that brings our community together to enjoy the best of the season with activities, entertainment, and festive cheer for all.

**Street Closure:** 1st Avenue South to 3rd Street South and 7th Street South

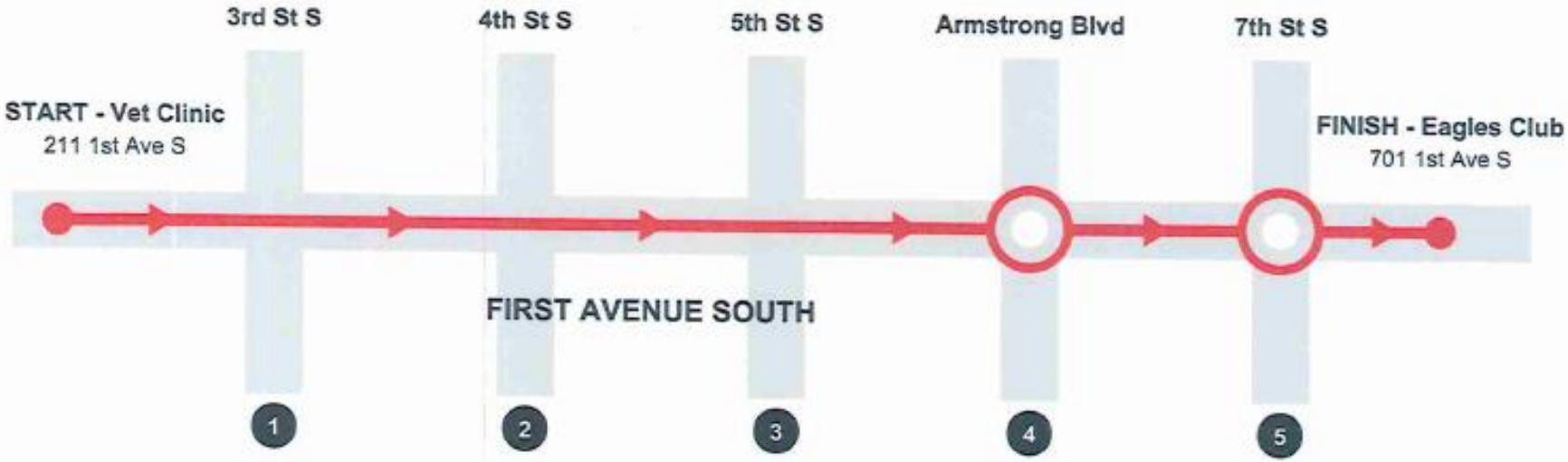
**Equipment Request:** Cones, barricades, road closure signs

**STAFF RECOMMENDATION:** Approve/Deny Permit.

# 2026 ST. JAMES WINTER CARNIVAL PARADE

Saturday, December 12 | 6:00 PM | First Avenue South

**COMMITTEE PLANNING MAP / SCHEMATIC - NOT TO SCALE**




## INTERSECTION / VOLUNTEER ASSIGNMENTS

| | | |
|---|---|---|
| 1. 3rd St S | Volunteer: _____ | Barricades: each side |
| 2. 4th St S | Volunteer: _____ | Barricades: _____ |
| 3. 5th St S | Volunteer: _____ | Barricades: _____ |
| 4. Armstrong Blvd (roundabout) | Volunteer: _____ | Barricades: _____ |
| 5. 7th St S (roundabout) | Volunteer: _____ | Barricades: _____ |

= 10

**Draft: Verify intersection locations, side-street access and barricade placement with city/police.**

References: MnDOT Saint James municipal map (2024); MnDOT Highway 4 at 1st Avenue South.

December 1, 2026

**ITEM:** New Business – 2027 Final Budget Presentation

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**BACKGROUND:** The attached 2027 Final Budget Presentation will provide an overview of projected revenues and expenditures.

**STAFF RECOMMENDATION:** No action.

THE CITY OF ST. JAMES

# 2027 FINAL BUDGET

# 2027 BUDGET

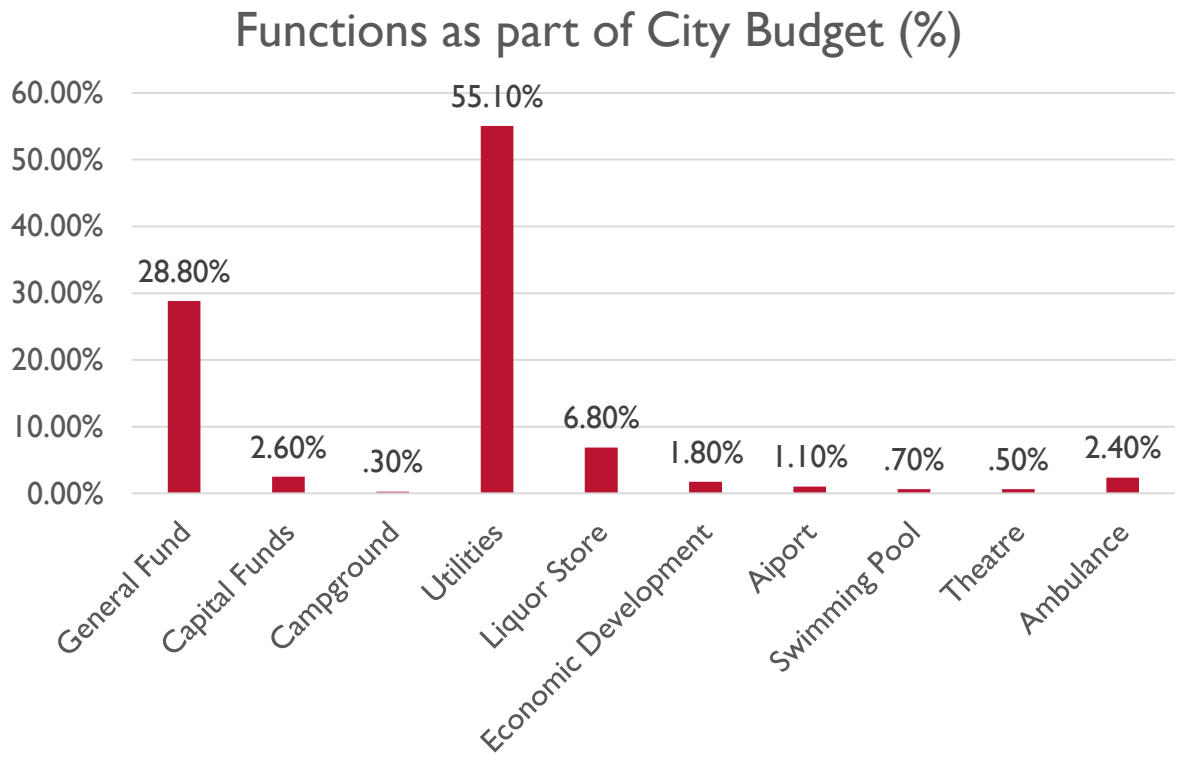
## BUDGET PROCESS

| | |
|---|---|
| • September 1, 2026 | 2027 Preliminary Budget Presentation |
| • September 15, 2026 | Approve 2027 Preliminary Levy |
| | Set Truth and Taxation Hearing |
| • December 1, 2026 | Truth and Taxation Hearing |
| • December 15, 2026 | Approve 2027 Final Levy and Budget |

# 2027 FINAL BUDGET

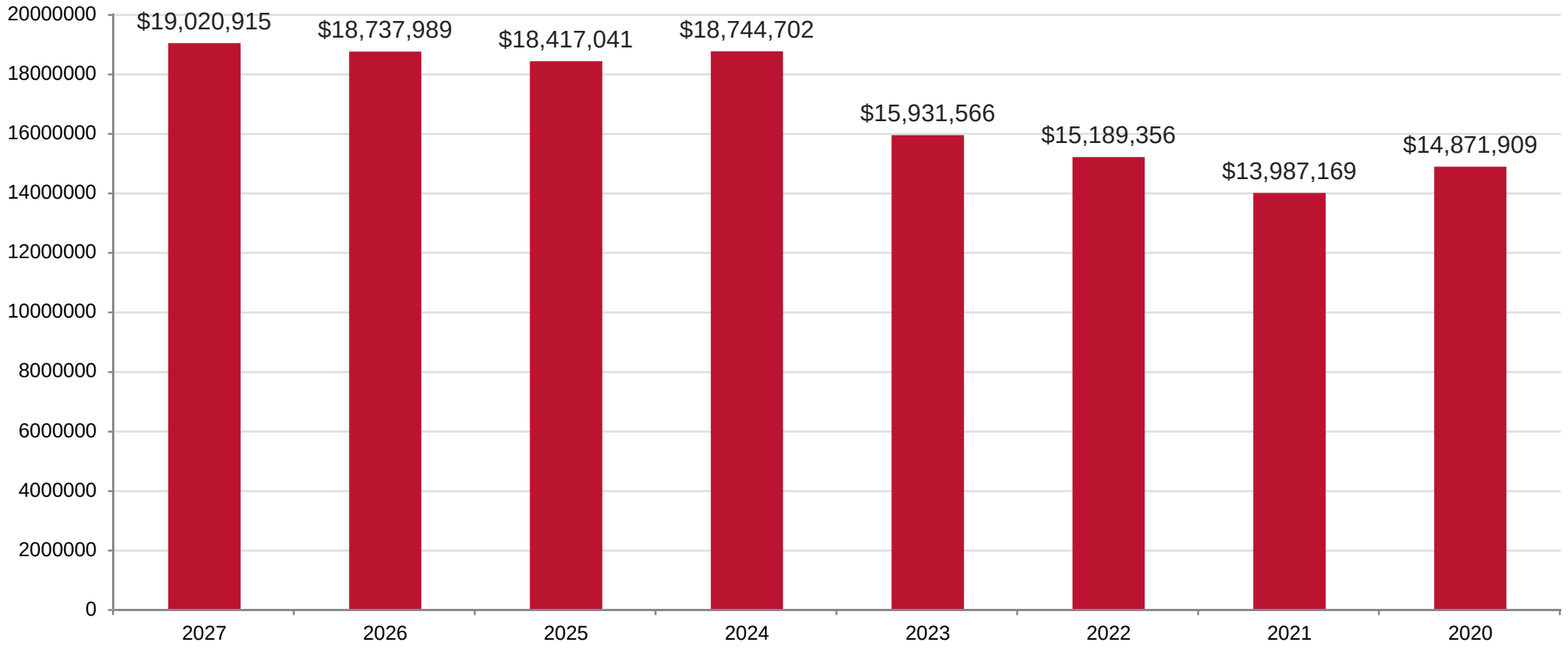
## TOTAL BUDGET ALLOCATION

| | |
|---|---|
| General Fund | $5,484,055.00 |
| Capital Funds | $486,500.00 |
| Campground | $54,300.00 |
| Utilities | $10,486,980.00 |
| Liquor Store | $1,291,435.00 |
| Economic Development | $339,945.00 |
| Airport | $200,550.00 |
| Swimming Pool | $126,450.00 |
| Theatre | $94,225.00 |
| Ambulance | $456,475.00 |
| | |
| **TOTAL 2027 BUDGET** | **$19,020,915.00** |



# 2027 FINAL BUDGET

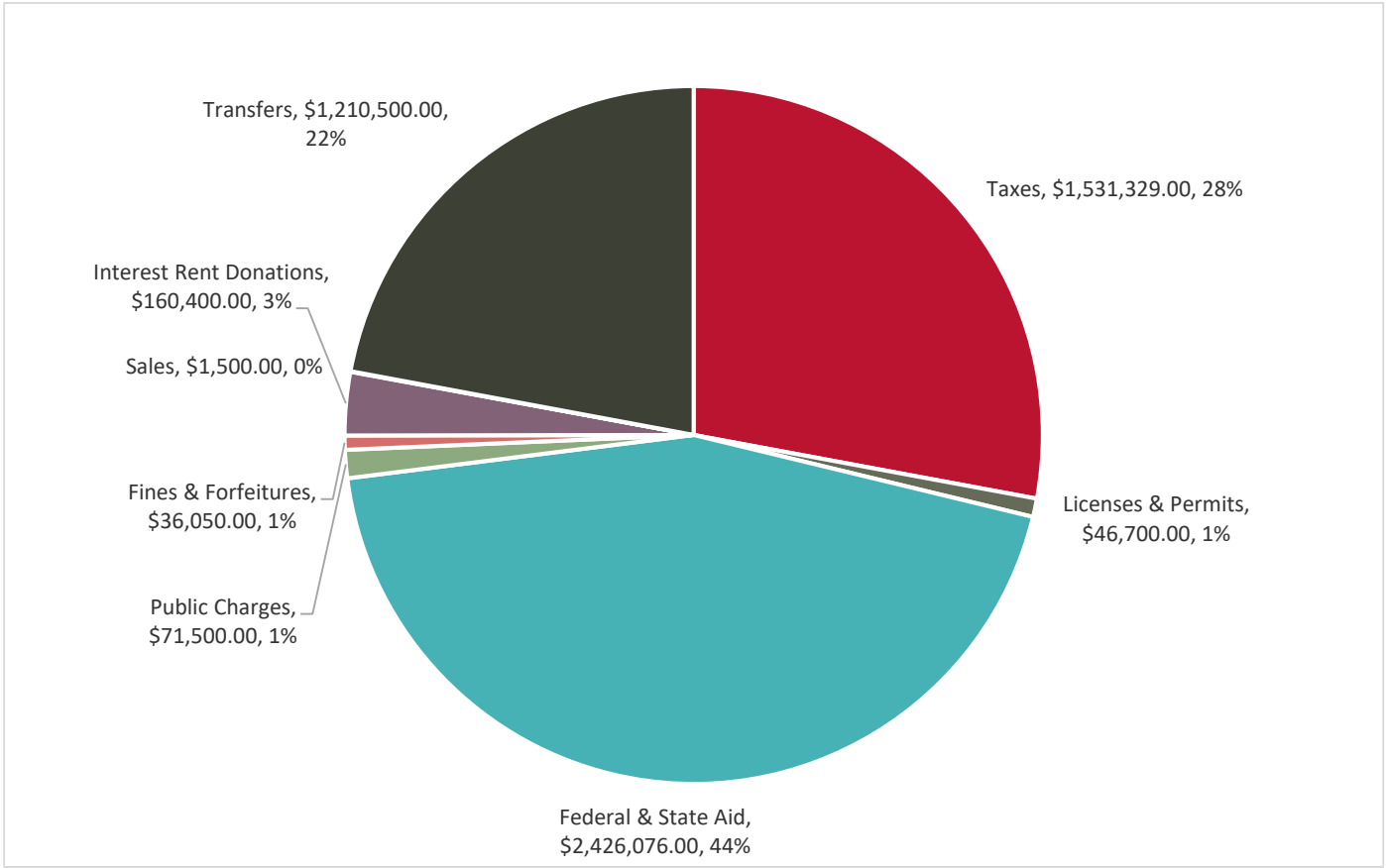
## TOTAL 2027 BUDGET: $19,020,915.00



# 2027 FINAL BUDGET

## TOTAL GENERAL FUND REVENUE: $5,484,055.00

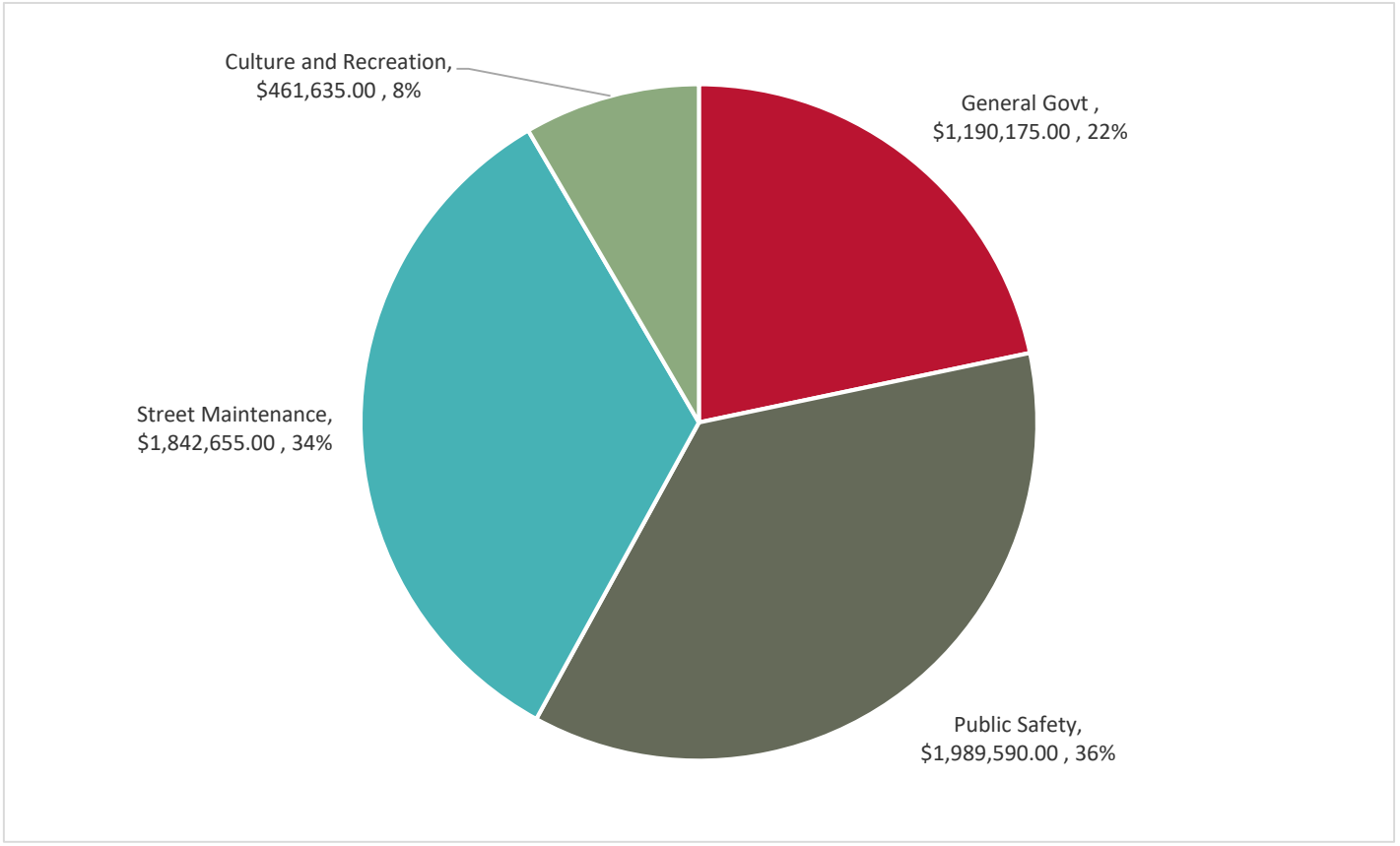
| Revenue | 2027 |
|---|---|
| Taxes | $1,531,329.00 |
| Licenses & Permits | $46,700.00 |
| Federal & State Aid | $2,426,076.00 |
| Public Charges | $71,500.00 |
| Fines & Forfeitures | $36,050.00 |
| Interest, Rent & Donations | $160,400.00 |
| Sales | $1,500.00 |
| Transfers | $1,210,500.00 |
| **TOTAL** | **$5,484,055.00** |



# 2027 FINAL BUDGET

## TOTAL GENERAL FUND EXPENSES: $5,577,215.00

| Expenses | 2027 |
|---|---|
| General Government | $1,190,175.00 |
| Public Safety | $1,989,590.00 |
| Street Maintenance | $1,842,655.00 |
| Culture and Recreation | $461,635.00 |
| **TOTAL** | **$5,484,055.00** |



# 2027 FINAL BUDGET

## GENERAL FUND CAPITAL EXPENSES: $486,500.00

- Equipment Purchases
  - Street Department: ½ Motor Grader Cost
  - Park Department Tractor
- Vehicle Purchases
  - Utility Truck for Water Department
  - Fire Truck for Fire Department
- Transfer to EDA Admin Fund

# 2027 PRELIMINARY BUDGET

## STAFFING CONSIDERATIONS

- Health Insurance
  - Final 2026 Budget: $601,060.00 (Aware Plan)
  - Prelim 2027 Budget: $740,475.00 (Aware Plan) +23.20%
  - Final 2027 Budget: $573,900.00 (High Value Plan) -4.52%
- COLA increase
  - Negotiation Year: AFSCME Union – Not Negotiated
  - Negotiation Year: LELS Union – Not Negotiated
  - Non-Union – 4%
- Administrative Assistant: $25,000

# 2027 FINAL BUDGET

## GENERAL FUND OPERATIONS

| | | |
|---|---|---|
| • $5,484,055.00 | 2027 Final Amount | +4.29% |
| • $5,258,412.00 | 2026 Budgeted Amount | -0.71% |
| • $5,296,274.00 | 2025 Budgeted Amount | +5.65% |
| • $5,013,258.00 | 2024 Budgeted Amount | +10.98% |
| • $4,517,396.61 | 2023 Budgeted Amount | +15.86% |
| • $3,899,099.87 | 2022 Budgeted Amount | +2.05% |
| • $3,820,915.10 | 2021 Budgeted Amount | -3.89% |
| • $3,975,669.00 | 2020 Budgeted Amount | +4.88% |
| • $3,790,809.00 | 2019 Budgeted Amount | -2.42% |
| • $3,884,835.00 | 2018 Budgeted Amount | +7.70% |
| • $3,607,121.00 | 2017 Budgeted Amount | +20.72% |

# 2027 FINAL BUDGET

## CITY TAX LEVY: $1,647,393.00

| Proposed Tax Levy | 2026 Final | 2027 Prelim | 2027 Final |
|---|---|---|---|
| General Fund | $1,407,758.00 | $1,548,586.00 | $1,456,629.00 |
| Debt Service – 2022A | $62,850.00 | $65,764.00 | $65,764.00 |
| Swimming Pool | $20,995.00 | $0.00 | $0.00 |
| Airport | $75,000.00 | $75,000.00 | $75,000.00 |
| Capital Expense | $25,000.00 | $20,000.00 | $25,000.00 |
| Housing Demolition | $20,000.00 | $20,000.00 | $25,000.00 |
| **TOTAL** | **$1,606,603.00** | **$1,729,350.00 (+7.64%)** | **$1,647,393.00 (+2.54%)** |

# 2027 FINAL BUDGET

## TOTAL PROPOSED 2027 TAX LEVY - $1,647,393.00

| | | |
|---|---|---|
| • $1,456,629.00 | General Fund Operations (3.47% ↑) | 88.42% of the levy |
| • $125,000.00 | Special Revenue Funds (8.08% ↓) | 7.59% of the levy |
| • $65,764.00 | Debt Service Levy (4.64% ↑) | 3.99% of the levy |

**Debt Service Levy:**

| *Issuance* | *Maturity* | *2027 Levy* |
|---|---|---|
| 2022A 2nd Ave S Improvement | 2042 | $65,764.00 |
| ***Total 2026 Debt Levy*** | | ***$65,764.00*** |

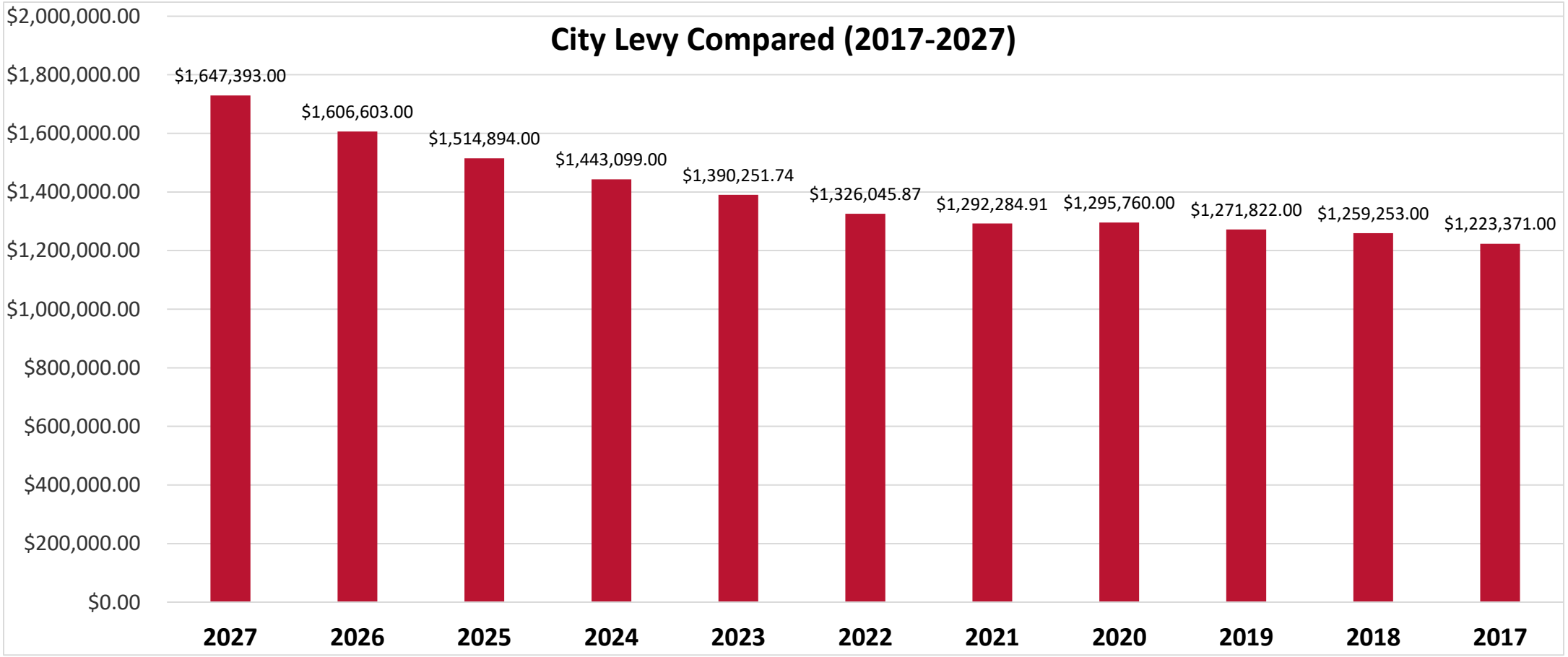
# 2027 FINAL BUDGET

## TAX LEVY COMPARED

| | | |
|---|---|---|
| • $1,647,393.00 | 2027 Levy Amount | +2.54% |
| • $1,606,603.00 | 2026 Levy Amount | +6.05% |
| • $1,514,894.00 | 2025 Levy Amount | +4.98% |
| • $1,443,099.00 | 2024 Levy Amount | +3.80% |
| • $1,390,251.74 | 2023 Levy Amount | +4.84% |
| • $ 1,326,045.87 | 2022 Levy Amount | +2.61% |
| • $ 1,292,284.91 | 2021 Levy Amount | -.27% |
| • $ 1,295,760.00 | 2020 Levy Amount | +1.85% |
| • $ 1,271,822.00 | 2019 Levy Amount | +.99% |
| • $ 1,259,253.00 | 2018 Levy Amount | +2.85% |
| • $ 1,223,371.00 | 2017 Levy Amount | +5.57% |
| • $ 1,155,220.00 | 2016 Levy Amount | +1.75% |

# 2027 FINAL BUDGET

## TOTAL 2027 TAX LEVY: $1,647,393.00



# 2027 FINAL BUDGET

## TOTAL 2027 TAX LEVY: 2.54% INCREASE



# THANK YOU

## QUESTIONS AND COMMENTS WELCOME

*CITY OF ST. JAMES*

# 2027 Budget | Fund Overview

## Revenue by Fund

| Fund | 2026 Final | 2027 Proposed | 2027 Final |
|---|---|---|---|
| 101 General Fund | $5,258,412 | $5,577,215 | $5,484,055 |
| 104 Campground Fund | $65,750 | $74,500 | $74,500 |
| 106 Storm Water | $316,075 | $296,000 | $296,000 |
| 411 Capital Equipment Fund | $380,000 | $385,000 | $390,000 |
| 412 Capital Improvement Fund | $97,000 | $110,000 | $110,000 |
| 227 Eda 227 Fund | $168,425 | $150,105 | $142,560 |
| 601 Water Fund | $1,632,000 | $1,772,000 | $1,772,000 |
| 602 Wastewater Fund | $2,255,920 | $2,306,886 | $2,306,886 |
| 604 Electric Fund | $6,519,370 | $6,541,900 | $6,541,900 |
| 609 Liquor Fund | $1,218,200 | $1,229,100 | $1,229,100 |
| 610 Eda Housing Fund | $263,800 | $277,800 | $277,800 |
| 612 Airport Fund | $183,325 | $204,900 | $200,550 |
| 616 Swimming Pool Fund | $118,680 | $126,700 | $126,450 |
| 617 Theatre Fund | $129,655 | $125,995 | $94,225 |
| 650 Ambulance Fund | $250,000 | $245,000 | $285,000 |

*CITY OF ST. JAMES*

# 2027 Budget | Expenditures

Fund-level spending comparison.

## Expenditures by Fund

| Fund | 2026 Final | 2027 Proposed | 2027 Final |
|---|---|---|---|
| 101 General Fund | $5,258,412 | $5,577,215 | $5,484,055 |
| 104 Campground Fund | $52,575 | $54,300 | $54,300 |
| 106 Storm Water | $260,263 | $260,597 | $260,597 |
| 411 Capital Equipment Fund | $181,300 | $439,000 | $439,000 |
| 412 Capital Improvement Fund | $95,500 | $47,500 | $47,500 |
| 227 Eda 227 Fund | $168,425 | $150,105 | $142,560 |
| 601 Water Fund | $1,633,767 | $1,784,957 | $1,731,270 |
| 602 Wastewater Fund | $2,255,920 | $2,303,195 | $2,205,168 |
| 604 Electric Fund | $6,479,537 | $6,334,945 | $6,289,945 |
| 609 Liquor Fund | $1,278,225 | $1,329,980 | $1,291,435 |
| 610 Eda Housing Fund | $218,430 | $187,385 | $197,385 |
| 612 Airport Fund | $183,325 | $202,750 | $200,550 |
| 616 Swimming Pool Fund | $118,680 | $126,700 | $126,450 |
| 617 Theatre Fund | $129,655 | $125,995 | $94,225 |
| 650 Ambulance Fund | $423,975 | $457,875 | $456,475 |

***CITY OF ST. JAMES***

# 2027 Budget | Final fund balances

Budgeted revenue less expenditures. Parentheses indicate expenditures exceed revenue; these figures do not establish actual year-end fund balances.

| Fund | Revenue | Expenditures | Difference |
|---|---|---|---|
| 101 General Fund | $5,484,055 | $5,484,055 | $0 |
| 104 Campground Fund | $74,500 | $54,300 | $20,200 |
| 106 Storm Water | $296,000 | $260,597 | $35,403 |
| 411 Capital Equipment Fund | $390,000 | $439,000 | ($49,000) |
| 412 Capital Improvement Fund | $110,000 | $47,500 | $62,500 |
| 227 Eda 227 Fund | $142,560 | $142,560 | $0 |
| 601 Water Fund | $1,772,000 | $1,731,270 | $40,730 |
| 602 Wastewater Fund | $2,306,886 | $2,205,168 | $101,718 |
| 604 Electric Fund | $6,541,900 | $6,289,945 | $251,955 |
| 609 Liquor Fund | $1,229,100 | $1,291,435 | ($62,335) |
| 610 Eda Housing Fund | $277,800 | $197,385 | $80,415 |
| 612 Airport Fund | $200,550 | $200,550 | $0 |
| 616 Swimming Pool Fund | $126,450 | $126,450 | $0 |
| 617 Theatre Fund | $94,225 | $94,225 | $0 |
| 650 Ambulance Fund | $285,000 | $456,475 | ($171,475) |

# General Fund | Detailed budget

## Revenue

| Category | 2026 Final | 2027 Proposed | 2027 Final |
|---|---|---|---|
| Taxes | $1,488,458 | $1,623,286 | $1,531,329 |
| Licenses & Permits | $54,700 | $46,700 | $46,700 |
| Federal & State Aid | $2,414,304 | $2,427,279 | $2,426,076 |
| Public Charges | $65,000 | $71,500 | $71,500 |
| Fines & Forfeitures | $38,050 | $36,050 | $36,050 |
| Interest Rent Donations | $138,600 | $160,400 | $160,400 |
| Sales | $1,500 | $1,500 | $1,500 |
| Transfers | $1,057,800 | $1,210,500 | $1,210,500 |
| TOTAL | $5,258,412 | $5,577,215 | $5,484,055 |

*CITY OF ST. JAMES*

# General Fund | Detailed expenditures

## Expenditures

| Category | 2026 Final | 2027 Proposed | 2027 Final |
|---|---|---|---|
| City Council | $47,295 | $55,575 | $55,575 |
| Mayor's Contingency | $550 | $550 | $550 |
| City Manager | $161,760 | $173,265 | $169,115 |
| Boards & Commissions | $0 | $0 | $0 |
| Elections | $16,035 | $0 | $0 |
| City Clerk/Treasurer Office | $366,670 | $384,575 | $364,525 |
| Audits & Budgets | $107,500 | $125,000 | $125,000 |
| Assessing | $37,050 | $33,025 | $33,025 |
| Attorney | $116,000 | $120,000 | $120,000 |
| Gen Gov Buildings & Plant | $75,485 | $80,725 | $80,725 |
| Police Administration | $1,425,075 | $1,381,705 | $1,367,880 |
| Fire Administration | $380,255 | $414,600 | $414,600 |
| Building Inspection | $131,445 | $148,180 | $146,405 |
| Civil Defense | $25,135 | $23,050 | $22,800 |
| Animal Control | $37,655 | $37,905 | $37,905 |
| Streets & Alleys | $1,519,600 | $1,789,605 | $1,749,405 |
| Ice & Snow Removal | $18,000 | $18,000 | $18,000 |
| Old Hospital/Polo's Building | $3,000 | $5,500 | $5,500 |
| Street Lighting | $70,000 | $65,000 | $65,000 |
| Compost Site | $9,887 | $10,250 | $10,250 |
| Community Building | $98,760 | $88,785 | $88,420 |
| Skating | $2,800 | $3,000 | $3,000 |
| Railroad Museum | $14,455 | $25,455 | $25,455 |
| Park Areas | $295,210 | $211,310 | $211,310 |
| St. James Trail | $5,000 | $60,000 | $60,000 |
| Library Administration | $43,100 | $62,100 | $62,100 |

| Category | 2026 Final | 2027 Proposed | 2027 Final |
|---|---|---|---|
| Lake Restoration | $13,850 | $11,350 | $11,350 |
| Other Unallocated | $236,840 | $248,705 | $236,160 |
| TOTAL | $5,258,412 | $5,577,215 | $5,484,055 |