

**CITY OF EMERADO
2026 FINAL BUDGET**

	REVENUES	Actual	Estimated	Budgeted
		Revenues	Revenues	Revenues
		2024	2025	2026
100-3000	GENERAL FUND 100			
3110	General Property	\$0.00	\$0.00	\$0.00
	TOTAL TAXES:	\$0.00	\$0.00	\$0.00

3200	LICENCES & PERMITS			
3211	Beer & Liquor License	\$5,000.00	\$5,725.00	\$5,000.00
3223	Building Permits	\$10,827.32	\$354.40	\$2,000.00
3224	Gaming Permits	\$100.00	\$100.00	\$100.00
	TOTAL:	\$15,927.32	\$6,179.40	\$7,100.00

3300	INTERGOVERNMENTAL REV			
3351	State Aid	\$43,961.91	\$42,834.14	\$39,000.00
3352	Cigarette Tax	\$708.83	\$597.46	\$600.00
	Water Main Assessment	\$3,000.86	\$1,950.00	\$1,000.00
	Disconnect/Reconnect/Late Fees	\$2,360.87	\$1,349.87	\$500.00
3353-201	Highway Tax	\$27,617.50	\$27,595.52	\$25,000.00
3110-202	Legacy Highway Fund	\$0.00	\$0.00	\$0.00
	Snow Removal Reimbursement	\$0.00	\$0.00	\$0.00
	Mowing	\$1,656.50	\$750.00	\$1,000.00
3110-240	Telecommunication	\$0.00	\$0.00	\$75.00
3110-512	Homestead Credit	\$3,155.21	\$0.00	\$500.00
3110-513	Veterans Credit	\$0.00	\$0.00	\$400.00
3358	American Recovery Plan Act	\$0.00	\$0.00	\$0.00
3695	Prairie Dog Fund	\$0.00	\$0.00	\$0.00
3698	Midco Reimbursement	\$0.00	\$5,000.00	\$5,500.00
3699	Restitution	\$0.00	\$250.00	\$0.00
	TOTAL:	\$82,461.68	\$80,326.99	\$73,575.00

3400	Charges for Services			
3435	Street lights	\$14,208.78	\$16,105.54	\$15,000.00
3441	Sewer Fees	\$74,882.58	\$83,890.92	\$82,000.00
3443	Sanitation Fees	\$75,074.88	\$84,186.34	\$82,000.00
3444	Mosquito Control Fees	\$21,989.80	\$24,925.30	\$24,000.00
3445	Lagoon Maintenace Fees	\$5,691.20	\$6,380.34	\$5,500.00
3471	Water Fees	\$176,167.56	\$267,757.56	\$180,000.00
3475	Water Reserve Fund	\$0.00	\$0.00	\$20,000.00
3491	Improvement	\$6,742.03	\$7,641.28	\$7,000.00
3492	Infrastructure	\$52,437.31	\$59,437.06	\$55,000.00
3495	City Hall Collections	\$20,001.14	\$22,372.86	\$21,000.00
3561	Vehicle Fund	\$10,418.65	\$10,766.66	\$10,500.00
	TOTAL:	\$457,613.93	\$583,463.86	\$502,000.00

3600	Miscellaneous Revenue			
3610	Interest Income	\$0.00	\$0.00	\$0.00
3472	Water Hookups	\$0.00	\$0.00	\$0.00
3473	Water Fill/Tower	\$1,424.51	\$124.75	\$124.75
	TOTAL:	\$1,424.51	\$124.75	\$124.75
	GRAND TOTAL: \$	\$557,427.44	\$670,095.00	\$582,799.75

**CITY OF EMERADO
2026 FINAL BUDGET**

EXPENDITURES

EXPENDITURES		Actual	Estimated	Budgeted
		Expenditures	Expenditures	Expenditures
		2024	2025	2026
100-4000	GENERAL EXPENDITURES			
4110-121	Governing Board	\$7,920.00	\$5,040.00	\$8,100.00
4120-315	Municipal Judge	\$2,378.12	\$1,856.68	\$2,500.00
4120-316	Clerk of Court	\$3,500.00	\$4,200.00	\$5,000.00
4131-120	Mayor	\$2,700.00	\$3,000.00	\$3,000.00
4141-110	Auditors Salary	\$20,134.20	\$16,424.48	\$41,500.00
4141-210	Auditors Health	\$13,132.08	\$13,650.00	\$39,000.00
4141-211	Auditors Life Insurance	\$332.40	\$372.00	\$1,100.00
4141-212	Mileage	\$621.33	\$521.38	\$900.00
4141-213	Auditors Dental	\$798.92	\$800.00	\$2,000.00
4141-214	Auditors Vision	\$264.96	\$266.67	\$650.00
4141-230	Auditors Retirement	\$2,164.42	\$1,016.59	\$4,200.00
4143-312	City Attorney (Civil)	\$8,560.26	\$5,256.24	\$10,000.00
4144-340	City Assessor	\$628.60	\$631.25	\$700.00
	Total General Expenditures	\$63,135.29	\$53,035.29	\$118,650.00
100-4150	NON-DEPT EXPENDITURES			
240	Workers Compensation	\$100.00	\$0.00	\$2,000.00
311	Audit Fees	\$1,080.00	\$990.00	\$10,000.00
350	Utilities	\$2,829.13	\$10,009.80	\$10,000.00
360	Printing & Publishing	\$1,256.95	\$1,365.68	\$1,500.00
370	Due	\$753.00	\$0.00	\$500.00
375	Meetings/Workshops	\$0.00	\$0.00	\$400.00
410	Office Supplies	\$2,448.04	\$1,966.72	\$3,000.00
430	Equipment Maintenance	\$10,050.62	\$831.52	\$5,000.00
440	Improvements--City	\$3,905.15	\$9,503.81	\$5,000.00
441	Infrastructure--City	\$0.00	\$6,000.00	\$7,000.00
450	Building & Grounds/Bld Insp	\$25,052.72	\$37,896.48	\$27,000.00
451	Park Board (State Aid)	\$1,285.46	\$1,504.36	\$1,600.00
470	Office Maintenance	\$13,329.42	\$15,723.00	\$17,000.00
484	Mowing Lots	\$8.73	\$0.00	\$1,000.00
442	Bank Service Fees	\$227.94	\$398.16	\$0.00
317	Elections	\$22.80	\$0.00	\$100.00
FUNDS				
103	STREET LIGHT FUND			
4345-391	Street Lights	\$7,446.00	\$16,105.54	\$7,000.00
201-4310	HWY DISTRIBUTION FUND			
480	Street Repair	\$11,661.30	\$9,905.00	\$20,000.00
481	Snow Removal	\$7,453.50	\$12,500.00	\$24,000.00
100-4110	SOCIAL SECURITY FUND			
220	Social Security/Medicare	\$9,852.33	\$8,872.84	\$12,390.00
211	INSURANCE RESERVE			
4150-320	Building Insurance	\$3,205.00	\$3,448.00	\$4,000.00
	Total Non-General Expenditures	\$101,968.09	\$137,020.91	\$158,490.00

**CITY OF EMERADO
2026 FINAL BUDGET**

EXPENDITURES

EXPENDITURES		Actual	Estimated	Budgeted
		Expenditures	Expenditures	Expenditures
		2024	2025	2026
501-4340	WATER FUND			
110	Auditors Salary	\$19,538.98	\$16,424.35	\$5,200.00
210	Auditors Health	\$12,745.79	\$41,842.30	\$5,000.00
211	Auditors Life Insurance	\$347.70	\$0.00	\$300.00
212	Mileage	\$636.91	\$533.34	\$900.00
231	Auditors Dental	\$798.92	\$2,396.76	\$300.00
232	Auditors Vision	\$264.96	\$264.96	\$100.00
230	Auditors Retirement	\$1,784.10	\$5,224.98	\$1,630.00
233	Deputy Auditor Salary	\$0.00	\$0.00	\$8,160.00
350	Utilities	\$3,190.22	\$4,788.44	\$4,600.00
351	Water Maintenance Contract	\$21,000.00	\$18,000.00	\$18,000.00
352	East Central Regional Water	\$80,881.38	\$136,857.74	\$110,000.00
356	Water Testing	\$808.45	\$576.00	\$400.00
357	Postage	\$1,540.31	\$1,119.28	\$1,400.00
443	Utility Locates	\$197.60	\$223.40	\$100.00
444	Improvements	\$13,872.16	\$12,279.61	\$7,000.00
469	Drain 58 taxes	\$8,925.80	\$8,925.48	\$9,000.00
	TOTAL WATER FUND	\$166,533.28	\$249,456.64	\$172,090.00
502-4330	SEWER FUND			
110	Auditors Salary	\$19,539.09	\$16,424.35	\$5,200.00
210	Auditors Health	\$12,745.69	\$41,842.30	\$5,000.00
211	Auditors Life Insurance	\$348.82	\$1,699.46	\$300.00
212	Mileage	\$621.39	\$2,157.72	\$900.00
213	Auditors Dental	\$798.92	\$2,396.76	\$300.00
214	Auditors Vision	\$264.96	\$264.96	\$100.00
230	Auditors Retirement	\$1,784.07	\$5,224.98	\$1,630.00
231	Deputy Auditor Salary	\$0.00	\$0.00	\$8,160.00
350	Utilities	\$261.48	\$200.54	\$300.00
351	Sewer Maintenance Contract	\$21,000.00	\$18,000.00	\$18,000.00
353	Mileage	\$621.39	\$521.38	\$900.00
356	Water Testing	\$166.83	\$168.00	\$500.00
445	Sewer Improvements	\$13,811.25	\$4,260.00	\$15,000.00
	TOTAL SEWER FUND	\$71,963.89	\$93,160.45	\$56,290.00
503-4320	SANITATION			
385	Garbage--Rentals	\$69,416.92	\$72,337.18	\$72,000.00
	Roll Off Dumpster	\$0.00		\$4,000.00
	Recycle Dumpster	\$0.00	\$0.00	\$1,000.00
	TOTAL SANITATION	\$69,416.92	\$72,337.18	\$77,000.00
506-4415	MOSQUITO FUND			
318	Mosquito Control	\$5,210.00	\$24,462.65	\$24,000.00
	TOTAL MOSQUITO	\$5,210.00	\$24,462.65	\$24,000.00
4600	Debt Services			
4600	CITY HALL ADDITION			
711	ND Public Finance Authority Principal	\$10,000.00	\$10,000.00	\$10,000.00
721	ND Public Finance Authority Interest	\$3,000.00	\$2,675.00	\$5,000.00
731	ND Public Finance Authority Admin Fee	\$250.00	\$300.00	\$300.00
	TOTAL DEBT SERVICES	\$13,250.00	\$12,975.00	\$15,300.00
	TOTAL EXPENDITURES	\$491,477.47	\$452,391.92	\$621,820.00

**CITY OF EMERADO
2026 FINAL BUDGET**

**EXPENDITURES
POLICE BUDGET**

Revenue		Actual	Estimated	Budget
		Revenue	Revenue	Revenue
		2024	2025	2026
3500	PUBLIC SERVICE REVENUE			
3520	Background Checks	\$0.00	\$78.25	\$0.00
3521	Public Service Fees	\$92,433.28	\$93,804.00	\$94,000.00
100-3523	Fines		\$1,538.00	\$1,000.00
104-3561	Police Vehicle Fund	\$0.00	\$6,097.61	\$10,500.00
	TOTAL:	\$92,433.28	\$101,517.86	\$105,500.00
EXPENDITURES			Estimated	Budget
			Expenditures	Expenditures
			2025	2026
213-4210	PUBLIC SERVICE EXPENDITURES			
101	PD Chief Salary-50493.30	\$60,296.00	\$61,200.00	\$66,650.00
102	PD-Overtime	\$0.00	\$0.00	\$5,000.00
210	PD Chief Health	\$27,885.34	\$31,486.75	\$39,000.00
211	PD Chief Life Insurance	\$552.42	\$450.80	\$650.00
464	PD Chief Dental	\$2,396.76	\$2,475.84	\$2,500.00
463	PD Chief Vision	\$794.88	\$794.88	\$800.00
230	PD Chief Retirement	\$7,360.00	\$6,395.40	\$7,200.00
213	Attorney Fees	\$736.00	\$0.00	\$1,200.00
424	Police Gas & Oil	\$3,012.51	\$2,842.04	\$4,000.00
461	Public Safety	\$0.00	\$0.00	\$2,500.00
465	Police Budget	\$10,053.18	\$10,167.72	\$8,000.00
320	Police car Insurance	\$617.00	\$693.00	\$1,300.00
426	Car Maintenance	\$311.14	\$2,804.27	\$1,300.00
466	Workshop and Dues	\$1,177.15	\$170.00	\$800.00
467	Uniforms/Badges	\$434.05	\$0.00	\$500.00
427	Communications (PSAP)	\$0.00	\$4,120.00	\$5,200.00
4220-380	Fire Dept	\$16,000.00	\$16,550.00	\$17,150.00
	TOTAL EXPENDITURES	\$131,626.43	\$140,150.70	\$163,750.00

	PUBLIC SERVICE REVENUES	\$92,433.28	\$101,517.86	\$105,500.00
	REVENUES		\$0.00	\$670,095.00
	GRAND TOTAL	\$92,433.28	\$101,517.86	\$775,595.00
	PUBLIC SERVICE EXPENDITURES	\$131,626.43	\$140,150.70	\$163,750.00
	Expenditures	\$0.00	\$0.00	\$452,391.92
	TOTAL EXPENDITURES		\$140,150.70	\$616,141.92

	TOTAL REVENUES	\$92,433.28	\$101,517.86
	TOTAL EXPENDITURES	\$0.00	\$140,150.70
	DIFFERENCE	\$92,433.28	-\$38,632.84

	ESTIMATED CASH ON HAND DEC 31, 2025		\$155,270.70
	INTERIM BUDGET		\$155,270.70