



Financial Report
For the Period Ending
January 31st, 2026

- 1. Budget Summary*
- 2. Statement of Fund Activity*
- 3. State Tax/Intergovernmental Revenue by Month*
- 4. Aged Payables & Receivables Summary*
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Note: *State Tax Revenue numbers are based on when they were received from the ND State Treasurer's Office*

2026 Budget Expenditures Recap

1/31/2026

	2026 Budget	2026 Actual	Variance	% Expended
General Fund	29,699,210	3,135,015	26,564,195	10.6%
Special Revenue Funds				
1% Sales Tax	14,870,100	1,648,808	13,221,292	11.1%
1/2% Sales Tax	3,750,000	1,000,000	2,750,000	26.7%
Legacy Square Fund	521,900	116,789	405,111	22.4%
Cemetery Fund	186,750	8,633	178,117	4.6%
Future Fund	280,000	70,000	210,000	25.0%
Oil Impact Fund	24,792,000	5,427,145	19,364,855	21.9%
Hospitality Tax	1,873,500	394,000	1,479,500	21.0%
Highway Tax	1,100,000	275,000	825,000	25.0%
Urban Forestry/Downtown Streetscape	25,000	-	25,000	0.0%
EMS	2,660,350	122,976	2,537,374	4.6%
Library	1,450,650	78,764	1,371,886	5.4%
Interest Revenue Fund	2,235,000	500,110	1,734,890	22.4%
Debt Service Funds				
SRF Debt Service	5,700,000	-	5,700,000	0.0%
Enterprise/Proprietary Funds				
Water	8,366,150	783,335	7,582,815	9.4%
Sewer	5,172,700	536,797	4,635,903	10.4%
Solid Waste	8,095,650	741,445	7,354,205	9.2%
Storm Water	285,700	40,209	245,491	14.1%
Wastewater Plant	3,967,250	426,414	3,540,836	10.7%
Fleet (Internal Service)	1,505,450	79,386	1,426,064	5.3%
Totals	116,537,360	15,384,825	101,152,535	13.2%

City of Dickinson, North Dakota

Schedule of Fund Activity As of January 31 2026

FUNDS	Fund Balance 1/1/2026	Revenues And Other Sources	Transfer In	Transfer Out	Expenditures And Other Uses	Fund Balance 1/31/2026
Total General Fund:	\$7,429,043	\$1,577,007	\$4,677,400	\$1,224,160	\$1,910,855	\$10,548,434
<u>Special Revenue Funds</u>						
1% City Sales Tax	\$16,106,784	\$0	\$0	\$1,312,500	\$336,308	\$14,457,975
1/2% City Sales Tax	\$2,381,245	\$0	\$0	\$625,000	\$375,000	\$1,381,245
Legacy Square Fund	\$213,612	\$0	\$62,500	\$0	\$116,789	\$159,323
Cemetery	\$104,986	\$8,960	\$0	\$0	\$8,633	\$105,313
Youth Commission	\$438	\$0	\$0	\$0	\$0	\$438
Future Fund	\$3,697,530	\$0	\$0	\$70,000	\$0	\$3,627,530
Oil & Gas Production	\$12,038,826	\$13,289	\$0	\$5,000,000	\$427,145	\$6,624,971
Hospitality Tax	\$1,705,867	\$0	\$0	\$375,000	\$19,000	\$1,311,867
Highway Tax	\$264,880	\$0	\$0	\$275,000	\$0	(\$10,120)
Downtown Streetscape	\$56,228	\$0	\$0	\$0	\$0	\$56,228
PD Special Revenue/Grant Fund	\$656,685	\$2,030	\$0	\$0	\$0	\$658,715
Federal Grants - ARPA	\$713,780	\$0	\$0	\$0	\$0	\$713,780
Fire Special Revenue	\$847,859	\$842	\$0	\$0	\$2,121	\$846,580
EMS Special Revenue	(\$577,349)	\$218,973	\$0	\$21,250	\$101,726	(\$481,351)
Museum Special Revenue	\$37,080	\$740	\$0	\$0	\$736	\$37,084
Library	(\$146,593)	\$162,060	\$0	\$2,250	\$76,514	(\$63,297)
Total Special Revenue Funds:	\$38,101,858	\$406,895	\$62,500	\$7,681,000	\$1,463,972	\$29,426,281
<u>Debt Service Funds</u>						
Community Center Revenue Bond	\$271,988	\$0	\$0	\$0	\$0	\$271,988
General Capital Leases	(\$48,149)	\$0	\$0	\$0	\$0	(\$48,149)
Total Debt Service Funds:	\$223,839	\$0	\$0	\$0	\$0	\$223,839
<u>Capital Projects Funds</u>						
Building Construction	\$1,401	\$0	\$0	\$0	\$0	\$1,401
Impact Fee Capital Projects	\$503,651	\$7,672	\$0	\$0	\$0	\$511,323
Sidewalk Construction	\$55,797	\$2,606	\$0	\$0	\$0	\$58,404
Trails Construction	\$1,582,408	\$0	\$0	\$1,582,400	\$0	\$8
Annual Street Projects	\$3,874,796	\$43,226	\$5,000,000	\$0	\$61,937	\$8,856,086
Total Capital Projects Funds:	\$6,018,053	\$53,505	\$5,000,000	\$1,582,400	\$61,937	\$9,427,221
<u>Enterprise Funds</u>						
Water Distribution 600	\$626,216	\$0	\$0	\$0	\$0	\$626,216
Water Distribution 601	\$33,710,215	\$240,022	\$0	\$12,775	\$770,560	\$33,166,902
Wastewater	\$14,226,341	\$232,522	\$0	\$313,825	\$222,972	\$13,922,067
Solid Waste Utility	\$6,753,168	\$418,437	\$0	\$259,100	\$482,345	\$6,430,160
Storm Water	\$2,059,614	\$22,140	\$0	\$2,313	\$37,896	\$2,041,545

Wastewater Treatment Plant	\$38,239,535	\$45,934	\$300,000	\$8,750	\$417,664	\$38,159,055
Total Enterprise Funds:	\$95,615,089	\$959,055	\$300,000	\$596,763	\$1,931,437	\$94,345,945
<u>Internal Service Funds</u>						
Fleet	\$337,993	\$0	\$376,363	\$0	\$79,386	\$634,970
Total Internal Service Funds:	\$337,993	\$0	\$376,363	\$0	\$79,386	\$634,970
<u>Trust and Agency Funds:</u>						
<u>Agency Funds</u>						
NSF Checks-Recovery	(\$1,454)	(\$428)	\$0	\$0	\$0	(\$1,881)
Suspense	-	\$0	\$0	\$0	\$0	\$0
Motor Vehicle in Transit	\$332,078	\$1,002,612	\$0	\$0	\$1,082,775	\$251,915
General Transit	\$83,598	\$291,421	\$0	\$0	\$337,420	\$37,599
Interest Revenue	\$2,585,837	\$118,100	\$0	\$500,000	\$110	\$2,203,828
Occupancy Tax	\$37,231	\$27,866	\$0	\$0	\$65,016	\$81
Emergency Shelter Grant	\$15,065	\$6,937	\$0	\$0	\$22,002	\$0
SWNTF Transit	(\$1,389)	\$2,984	\$0	\$0	\$1,595	\$0
Total Agency Funds:	\$3,050,967	\$1,449,492	\$0	\$500,000	\$1,508,917	\$2,491,541
<u>Pension Trust Funds</u>						
City Pension	\$1,277,409	\$0	\$0	\$0	\$0	\$1,277,409
Police Pension	\$3,243,612	\$0	\$0	\$0	\$0	\$3,243,612
Volunteer Fire Dept	\$248,132	\$0	\$0	\$0	\$0	\$248,132
OPEB	\$689,500	\$0	\$0	\$0	\$2,174	\$687,326
Total Pension Trust Funds:	\$5,458,653	\$0	\$0	\$0	\$2,174	\$5,456,479
Total Trust and Agency Funds	\$8,509,620	\$1,449,492	\$0	\$500,000	\$1,511,091	\$7,948,020
Total All Funds:	\$156,235,495	\$4,445,953	\$10,416,263	\$11,584,323	\$6,958,678	\$152,554,710

SALES TAX REVENUES

1% Sales Tax

	2020	2021	2022	2023	2024	2025	2026	Increase (Decrease) over prior year
January	576,989	443,415	479,035	597,446	490,171	748,670	879,932	131,262
February	615,580	393,184	675,922	757,033	900,175	732,809		(732,809)
March	345,175	449,633	433,558	576,217	466,764	533,945		(533,945)
April	505,251	485,343	419,590	551,078	327,069	520,186		(520,186)
May	505,989	514,562	428,195	464,675	758,666	608,598		(608,598)
June	324,748	353,963	583,886	686,093	568,198	535,617		(535,617)
July	584,979	607,274	581,266	602,935	402,293	690,245		(690,245)
August	527,075	568,420	569,164	707,353	905,929	712,799		(712,799)
September	494,819	523,865	751,171	627,308	577,910	489,081		(489,081)
October	490,122	512,572	677,176	439,305	677,393	824,382		(824,382)
November	472,033	447,706	553,059	858,479	706,865	760,122		(760,122)
December	491,566	634,101	597,838	589,994	577,793	479,617		(479,617)
Totals	5,934,326	5,934,039	6,749,860	7,457,917	7,359,227	7,636,071	879,932	(6,756,139)

1/2% Sales Tax

	2020	2021	2022	2023	2024	2025	2026	Increase (Decrease) over prior year
January	288,495	221,707	239,517	298,723	245,085	374,335	439,966	65,631
February	307,790	196,592	337,961	378,517	450,088	366,405		(366,405)
March	172,588	224,817	216,779	288,109	233,382	266,972		(266,972)
April	252,626	242,671	209,795	275,539	163,534	260,093		(260,093)
May	252,994	257,281	214,097	232,338	379,333	304,299		(304,299)
June	162,374	176,981	291,943	343,047	284,099	267,808		(267,808)
July	292,490	303,637	290,633	301,468	201,147	345,122		(345,122)
August	263,538	284,210	284,582	353,676	452,964	356,399		(356,399)
September	247,409	261,933	375,585	313,654	288,955	244,540		(244,540)
October	245,061	256,286	338,588	219,652	338,696	412,191		(412,191)
November	236,016	223,853	276,530	429,239	353,433	380,061		(380,061)
December	245,783	317,051	298,919	294,997	288,897	239,808		(239,808)
Totals	2,967,163	2,967,019	3,374,930	3,728,959	3,679,613	3,818,034	439,966	(3,378,068)

Total 1 1/2% Sales Tax

	2020	2021	2022	2023	2024	2025	2026	Increase (Decrease) over prior year
January	865,484	665,122	718,552	896,169	735,256	1,123,005	1,319,897	196,892
February	923,369	589,775	1,013,883	1,135,550	1,350,263	1,099,214		(1,099,214)
March	517,763	674,450	650,337	864,326	700,146	800,917		(800,917)
April	757,877	728,014	629,384	826,618	490,603	780,279		(780,279)
May	758,983	771,843	642,292	697,013	1,138,000	912,897		(912,897)
June	487,122	530,944	875,829	1,029,140	852,297	803,425		(803,425)
July	877,469	910,911	871,899	904,403	603,440	1,035,367		(1,035,367)
August	790,613	852,630	853,747	1,061,029	1,358,893	1,069,198		(1,069,198)
September	742,228	785,798	1,126,756	940,962	866,865	733,621		(733,621)
October	735,183	768,859	1,015,764	658,957	1,016,089	1,236,573		(1,236,573)
November	708,049	671,559	829,589	1,287,718	1,060,298	1,140,184		(1,140,184)
December	737,349	951,152	896,757	884,991	866,690	719,425		(719,425)
Totals	8,901,489	8,901,058	10,124,790	11,186,876	11,038,840	11,454,104	1,319,897	(10,134,207)

STATE TAX REVENUES

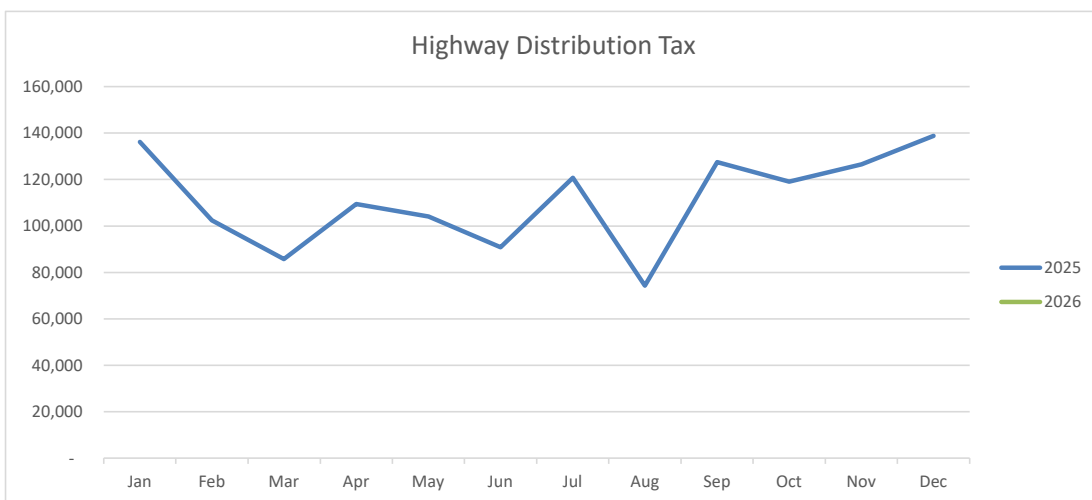
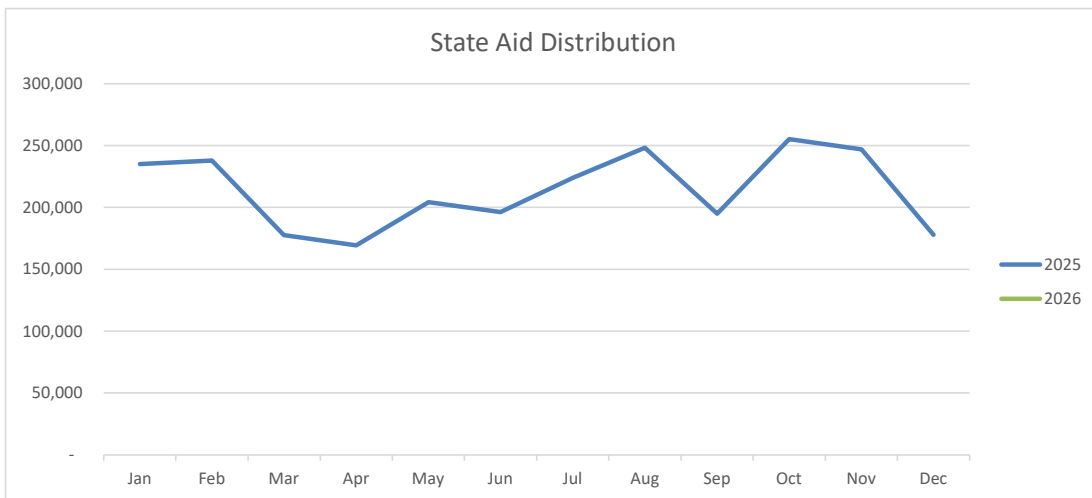
Hospitality Tax								
	2020	2021	2022	2023	2024	2025	2026	Increase (Decrease) over prior year
January	82,427	69,011	69,822	80,993	88,784	100,152	109,186	9,034
February	84,166	49,803	87,549	81,937	99,849	100,097		(100,097)
March	63,859	60,667	67,154	77,037	93,600	89,347		(89,347)
April	78,972	70,912	67,428	75,191	72,256	78,154		(78,154)
May	63,745	72,352	52,278	78,429	96,639	95,740		(95,740)
June	41,043	52,463	93,769	98,201	95,785	104,383		(104,383)
July	82,172	96,721	84,616	82,918	95,858	105,394		(105,394)
August	88,496	86,150	83,828	105,902	128,769	119,849		(119,849)
September	77,004	110,621	116,475	132,380	119,075	108,000		(108,000)
October	92,454	91,040	110,248	95,499	118,060	136,334		(136,334)
November	76,605	72,803	68,209	135,220	123,234	118,358		(118,358)
December	82,554	92,104	90,254	100,718	178,963	92,573		(92,573)
Totals	913,497	924,646	991,630	1,144,425	1,310,871	1,248,381	109,186	(1,139,194)

Occupancy Tax								
	2020	2021	2022	2023	2024	2025	2026	Increase (Decrease) over prior year
January	23,209	19,645	22,427	25,873	24,170	26,461	28,006	1,545
February	22,931	14,115	20,959	22,081	25,243	27,075		(27,075)
March	11,847	9,806	14,433	16,097	22,895	22,512		(22,512)
April	22,041	14,038	18,074	20,706	15,177	12,809		(12,809)
May	19,237	16,205	17,314	27,617	23,675	26,052		(26,052)
June	12,864	12,547	21,977	27,036	25,171	33,032		(33,032)
July	12,496	26,474	26,169	26,015	37,477	28,244		(28,244)
August	27,268	50,105	44,182	46,969	54,476	56,545		(56,545)
September	28,500	43,337	49,032	80,411	59,112	54,665		(54,665)
October	33,627	37,659	61,186	40,325	60,919	46,405		(46,405)
November	29,306	52,810	41,071	69,271	61,116	65,525		(65,525)
December	22,353	27,311	31,290	35,647	61,436	37,337		(37,337)
Totals	265,679	324,053	368,116	438,047	470,867	436,661	28,006	(408,655)

Oil Impact Fund								
	2020	2021	2022	2023	2024	2025	2026	Increase (Decrease) over prior year
January	1,173,219	906,718	1,299,165	1,379,453	1,582,335	1,373,620	1,377,625	4,005
February	1,221,034	974,729	1,181,038	1,192,840	1,396,215	1,358,749		(1,358,749)
March	1,143,847	999,254	1,314,748	1,246,296	1,369,677	1,360,173		(1,360,173)
April	1,016,645	991,918	1,290,101	1,230,965	1,304,302	1,239,637		(1,239,637)
May	792,116	1,086,395	1,582,042	1,254,441	1,513,616	1,277,099		(1,277,099)
June	622,710	1,071,391	1,321,182	1,223,107	1,486,384	1,225,899		(1,225,899)
July	623,428	1,106,206	1,423,884	1,244,544	1,379,645	1,201,068		(1,201,068)
August	739,585	1,119,185	1,648,644	1,202,366	1,431,833	1,247,344		(1,247,344)
September	1,219,797	1,590,051	1,932,473	1,783,432	1,853,803	1,932,637		(1,932,637)
October	907,805	1,174,502	1,498,774	1,509,862	1,490,675	1,471,042		(1,471,042)
November	896,826	1,205,340	1,407,431	1,669,712	1,373,758	1,384,546		(1,384,546)
December	890,316	1,291,108	1,403,773	1,628,239	1,336,125	1,402,366		(1,402,366)
Totals	11,247,328	13,516,796	17,303,256	16,565,258	17,518,368	16,474,181	1,377,625	(15,096,556)

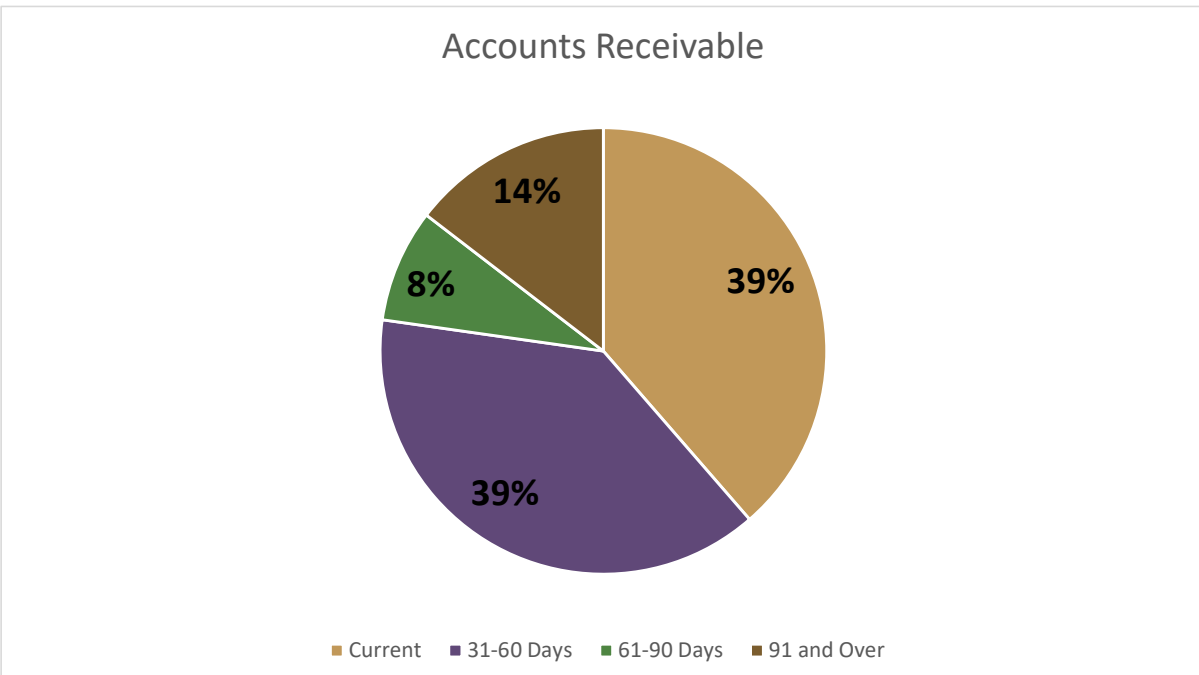
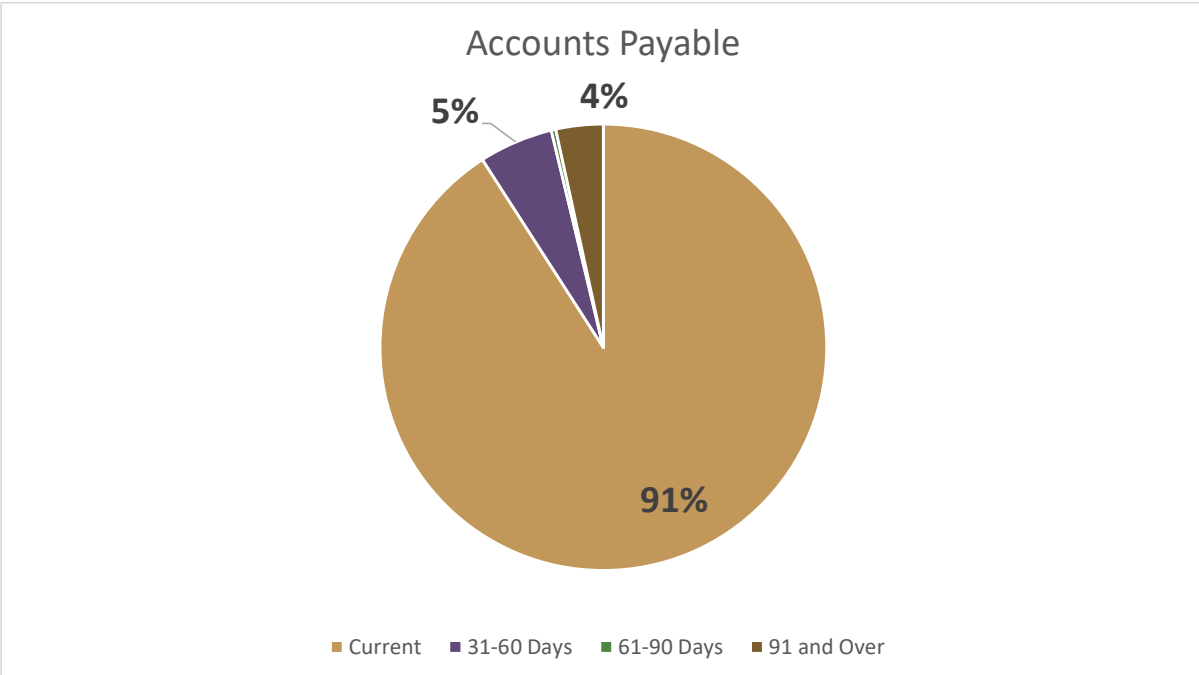
INTERGOVERNMENTAL REVENUES

State Aid Distribution			Highway Distribution Tax			Other Misc Revenue		
	2025	2026		2025	2026		2025	2026
Jan	235,055	245,186	Jan	136,267	149,878	Jan	-	10,893
Feb	237,726		Feb	102,390		Feb	-	
Mar	177,705		Mar	85,818		Mar	-	
Apr	169,302		Apr	109,403		Apr	-	
May	204,365		May	104,082		May	11,138	
Jun	196,280		Jun	90,901		Jun	17,316	
Jul	223,790		Jul	120,795		Jul	-	
Aug	248,266		Aug	74,369		Aug	418,007	
Sep	194,922		Sep	127,526		Sep	10,154	
Oct	255,102		Oct	119,125		Oct	11,082	
Nov	246,852		Nov	126,477		Nov	11,579	
Dec	177,862		Dec	138,769		Dec	29,369	
Totals	2,567,227	245,186	Totals	1,335,921	149,878	Totals	508,645	10,893



Aged Trial Balance Summary 1/31/2026

Summary	Current	31-60 Days	61-90 Days	91 and Over	Total
Accounts Payable	\$ 1,792,455	\$ 105,283	\$ 6,650	\$ 67,514	\$ 1,971,903
Accounts Receivable	\$ 202,823	\$ 202,858	\$ 42,948	\$ 76,580	\$ 525,208



Utility Revenue Summary

1/31/2026

	2022	2023	2024	2025	2026	Increase (Decrease) over prior year
Water						
Consumption	5,357,972	5,346,827	5,994,452	6,463,960	138,042	(6,325,918)
Meter Charges	1,154,095	1,142,569	1,149,669	1,274,553	87,892	(1,186,662)
Flat Rate Wells	1,080	1,070	1,055	1,047	79	(968)
Labor Sales & Service	360	510	645	794	30	(764)
Connection Fees	158,153	187,700	197,750	178,025	7,775	(170,250)
Meter Sales & Repairs	-	-	-	1,926	385	(1,541)
Bad Debts Recovered	9,078	18,333	14,570	14,404	944	(13,460)
Water Vendor	30,621	23,386	23,750	28,428	791	(27,636)
Other Misc Revenue	41,581	26,855	26,049	41,488	4,084	(37,403)
Sewer						
Consumption	1,348,383	1,329,525	1,462,799	2,037,362	53,411	(1,983,950)
Meter Charges	1,543,413	1,527,970	1,537,038	1,704,088	118,671	(1,585,417)
Flat Rate Wells	5,400	5,352	5,277	5,234	394	(4,840)
Connection Fees	81,800	236,750	94,387	149,500	-	(149,500)
Septage Receiving Station	31,992	64,116	68,045	55,049	2,666	(52,383)
Other Misc Revenue	836,442	827,031	889,464	271,029	9,336	(261,693)
Contracted Base Rate	-	-	-	480,433	48,043	(432,390)
Solid Waste						
Utility Billing	1,576,222	1,585,175	1,916,324	1,931,086	135,098	(1,795,989)
Commercial Landfill	1,007,974	848,730	922,888	915,857	68,221	(847,636)
Gate Receipts	539,687	684,955	687,096	827,225	37,766	(789,458)
UB Commercial Service	1,484,111	1,646,760	2,021,679	2,143,469	145,630	(1,997,839)
Commercial Container Rent	177,291	220,416	217,578	265,106	17,122	(247,984)
Other Misc Revenue	175,707	175,758	182,341	191,115	12,032	(179,083)
Recycle Income	136,052	71,322	97,828	617,853	2,568	(615,285)
General Fund						
Street Light Utility	394,167	389,410	391,558	394,422	27,355	(367,067)
Storm Water						
Utility Billing	317,917	314,553	316,618	318,834	22,140	(296,694)
Other Misc Revenue	-	14,154	9,998	6,878	-	(6,878)
Waste Water Treatment Plant						
Consumption	-	-	-	231,814	22,146	(209,668)
Flat Rate Wells	-	-	-	-	-	-
Wastewater Reuse	257,474	240,795	467,436	354,430	23,787	(330,642)
Other Misc Revenue	-	-	-	50,000	-	(50,000)
Total	16,666,973	16,930,023	18,696,294	20,955,408	986,410	(19,968,998)

Note: A portion of January billing gets moved back to December of prior year based on audit requirements.

2/3 of consumption and 1/3 of base charges billed on January 20th get moved back to prior year.

2/3 of consumption billed on January 30th get moved back to prior year.