



Financial Report
For the Period Ending
February 28th , 2026

1. Budget Summary
2. Statement of Fund Activity
3. State Tax/Intergovernmental Revenues
4. Aged Payables & Receivables Summary
5. Utility Revenue Summary

Note: State Tax Revenue numbers are based on when they were received from the ND State Treasurer's Office

2026 Budget Expenditures Recap

2/28/2026

	2026 Budget	2026 Actual	Variance	% Expended
General Fund	29,699,210	5,317,255	24,381,955	17.9%
Special Revenue Funds				
1% Sales Tax	14,870,100	2,388,965	12,481,135	16.1%
1/2% Sales Tax	3,750,000	1,000,000	2,750,000	26.7%
Legacy Square Fund	521,900	119,499	402,401	22.9%
Cemetery Fund	186,750	15,128	171,622	8.1%
Future Fund	280,000	70,000	210,000	25.0%
Oil Impact Fund	24,792,000	5,000,000	19,792,000	20.2%
Hospitality Tax	1,873,500	375,000	1,498,500	20.0%
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	280,973	2,379,377	10.6%
Library	1,450,650	196,375	1,254,275	13.5%
Interest Revenue Fund	2,235,000	509,540	1,725,460	22.8%
Debt Service Funds				
SRF Debt Service	5,700,000	559,073	5,140,927	9.8%
Enterprise/Proprietary Funds				
Water	8,366,150	1,256,797	7,109,353	15.0%
Sewer	5,172,700	846,356	4,326,344	16.4%
Solid Waste	8,095,650	993,650	7,102,000	12.3%
Storm Water	285,700	50,314	235,386	17.6%
Wastewater Plant	3,967,250	571,736	3,395,514	14.4%
Fleet (Internal Service)	1,505,450	215,789	1,289,661	14.3%
Totals	116,537,360	20,041,450	96,495,910	17.2%

City of Dickinson, North Dakota

Schedule of Fund Activity As of February 28 2026

FUNDS	Fund Balance 1/1/2026	Revenues And Other Sources	Transfer In	Transfer Out	Expenditures And Other Uses	Fund Balance 2/28/2026
Total General Fund:	\$7,496,705	\$3,367,777	\$4,677,408	\$1,224,160	\$4,093,095	\$10,224,636
<u>Special Revenue Funds</u>						
1% City Sales Tax	\$16,179,690	\$649,665	\$0	\$1,312,500	\$1,076,465	\$14,440,389
1/2% City Sales Tax	\$2,663,233	\$324,833	\$0	\$625,000	\$375,000	\$1,988,065
Legacy Square Fund	\$146,912	\$0	\$62,500	\$0	\$119,499	\$89,913
Cemetery	\$104,986	\$49,640	\$0	\$0	\$15,128	\$139,498
Youth Commission	\$438	\$0	\$0	\$0	\$160	\$278
Future Fund	\$3,627,530	\$106,180	\$0	\$70,000	\$4,714	\$3,658,996
Oil & Gas Production	\$15,608,838	\$1,247,502	\$0	\$5,000,000	\$515,687	\$11,340,652
Hospitality Tax	\$1,699,661	\$102,370	\$0	\$375,000	\$23,500	\$1,403,531
Highway Tax	\$149,878	\$123,193	\$0	\$275,000	\$0	(\$1,929)
Downtown Streetscape	\$56,228	\$0	\$0	\$0	\$0	\$56,228
PD Special Revenue/Grant Fund	\$656,685	\$6,000	\$0	\$0	\$157	\$662,528
Federal Grants - ARPA	\$636,431	\$0	\$0	\$0	\$125,000	\$511,431
Fire Special Revenue	\$847,859	\$842	\$0	\$0	\$2,121	\$846,580
EMS Special Revenue	-	\$373,689	\$0	\$21,250	\$259,723	\$92,717
Museum Special Revenue	\$37,080	(\$20,178)	\$0	\$0	\$3,623	\$13,280
Library	\$138,407	\$427,506	\$0	\$2,250	\$194,125	\$369,538
Total Special Revenue Funds:	\$42,553,854	\$3,391,242	\$62,500	\$7,681,000	\$2,714,900	\$35,611,696
<u>Debt Service Funds</u>						
SRF Debt Service	-	\$0	\$0	\$0	\$559,073	(\$559,073)
Total Debt Service Funds:	\$0	\$0	\$0	\$0	\$559,073	(\$559,073)
<u>Capital Projects Funds</u>						
Impact Fee Capital Projects	\$503,651	\$59,382	\$0	\$0	\$0	\$563,033
Sidewalk Construction	\$55,797	\$12,249	\$0	\$0	\$0	\$68,046
Trails Construction	\$1,582,408	\$0	\$0	\$1,582,408	\$0	\$0
Annual Street Projects	\$3,874,796	\$279,885	\$5,000,000	\$0	\$105,330	\$9,049,351
Total Capital Projects Funds:	\$6,016,652	\$351,516	\$5,000,000	\$1,582,408	\$105,330	\$9,680,430
<u>Enterprise Funds</u>						
Water Distribution 600	\$626,216	\$0	\$0	\$0	\$0	\$626,216
Water Distribution 601	\$33,710,219	\$936,664	\$0	\$12,775	\$1,244,022	\$33,390,087
Wastewater	\$14,226,341	\$446,681	\$0	\$313,825	\$532,531	\$13,826,665
Solid Waste Utility	\$6,753,168	\$909,423	\$0	\$259,100	\$734,550	\$6,668,941
Storm Water	\$2,059,614	\$49,222	\$0	\$2,313	\$48,002	\$2,058,522
Wastewater Treatment Plant	\$38,239,535	\$256,716	\$300,000	\$8,750	\$562,986	\$38,224,516
Total Enterprise Funds:	\$95,615,093	\$2,598,706	\$300,000	\$596,763	\$3,122,090	\$94,794,947
<u>Internal Service Funds</u>						
Fleet	\$337,993	\$0	\$376,363	\$0	\$215,789	\$498,567
Total Internal Service Funds:	\$337,993	\$0	\$376,363	\$0	\$215,789	\$498,567

Trust and Agency Funds:**Agency Funds**

NSF Checks-Recovery	(\$1,454)	(\$428)	\$0	\$0	\$0	(\$1,881)
Suspense	-	\$0	\$0	\$0	\$0	\$0
Motor Vehicle in Transit	\$332,078	\$1,861,117	\$0	\$0	\$2,044,499	\$148,696
General Transit	\$83,598	\$659,121	\$0	\$0	\$498,768	\$243,951
Interest Revenue	\$2,605,981	\$324,353	\$0	\$500,000	\$9,540	\$2,420,794
Occupancy Tax	\$37,150	\$51,185	\$0	\$0	\$65,016	\$23,319
Emergency Shelter Grant	\$15,065	\$14,469	\$0	\$0	\$29,535	\$0
SWNTF Transit	(\$1,389)	\$40,268	\$0	\$0	\$38,879	\$0
Total Agency Funds:	\$3,071,030	\$2,950,085	\$0	\$500,000	\$2,686,237	\$2,834,878

Pension Trust Funds

City Pension	\$777,409	\$255,804	\$698,020	\$0	\$542,930	\$1,188,303
Police Pension	\$3,243,612	\$266,110	\$459,620	\$0	\$141,232	\$3,828,110
Volunteer Fire Dept	\$248,132	\$14,776	\$10,420	\$0	\$4,019	\$269,310
OPEB	\$689,500	\$2,694	\$0	\$0	\$3,353	\$688,841
Total Pension Trust Funds:	\$4,958,653	\$539,384	\$1,168,060	\$0	\$691,535	\$5,974,563
Total Trust and Agency Funds	\$8,029,683	\$3,489,469	\$1,168,060	\$500,000	\$3,377,771	\$8,809,441

Total All Funds:	\$160,049,981	\$13,198,711	\$11,584,330	\$11,584,330	\$14,188,049	\$159,060,643
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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	649,665	(83,144)
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	1,529,597	(6,106,474)

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	324,833	(41,572)
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	764,798	(3,053,235)
YTD	596,284	418,299	577,478	677,240	695,173	740,740	764,798	

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	974,498	(124,716)
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	2,294,395	(9,159,709)

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	102,370	2,273
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	211,556	(1,036,825)

Occupancy Tax

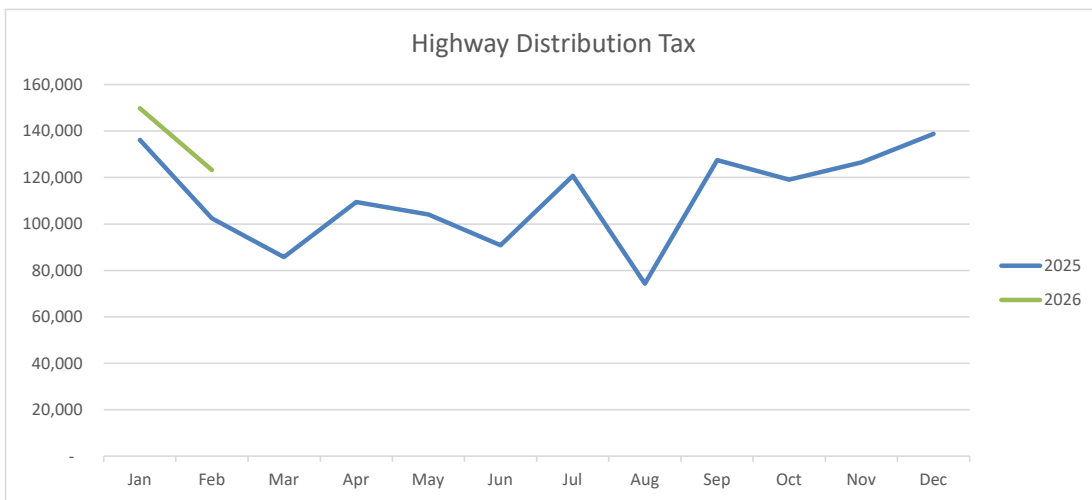
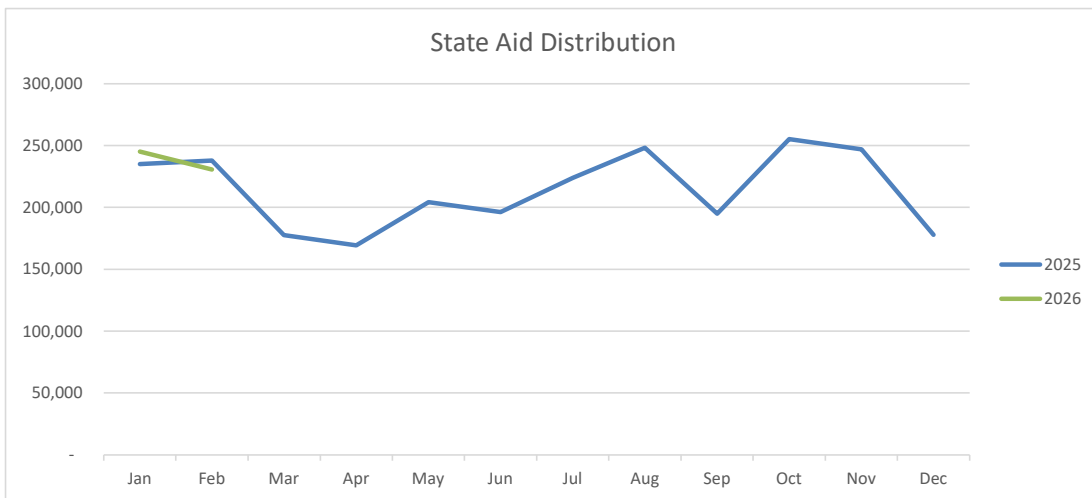
	2020	2021	2022	2023	2024	2025	2026	Increase (Decrease) over prior year
January	23,209	19,645	22,427	25,873	24,170	26,461	28,006	1,545
February	22,931	14,115	20,959	22,081	25,243	27,075	23,436	(3,639)
March	11,847	9,806	14,433	16,097	22,895	22,512		(22,512)
April	22,041	14,038	18,074	20,706	15,177	12,809		(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	51,442	(385,219)

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	1,283,771	(74,978)
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	2,661,396	(13,812,785)

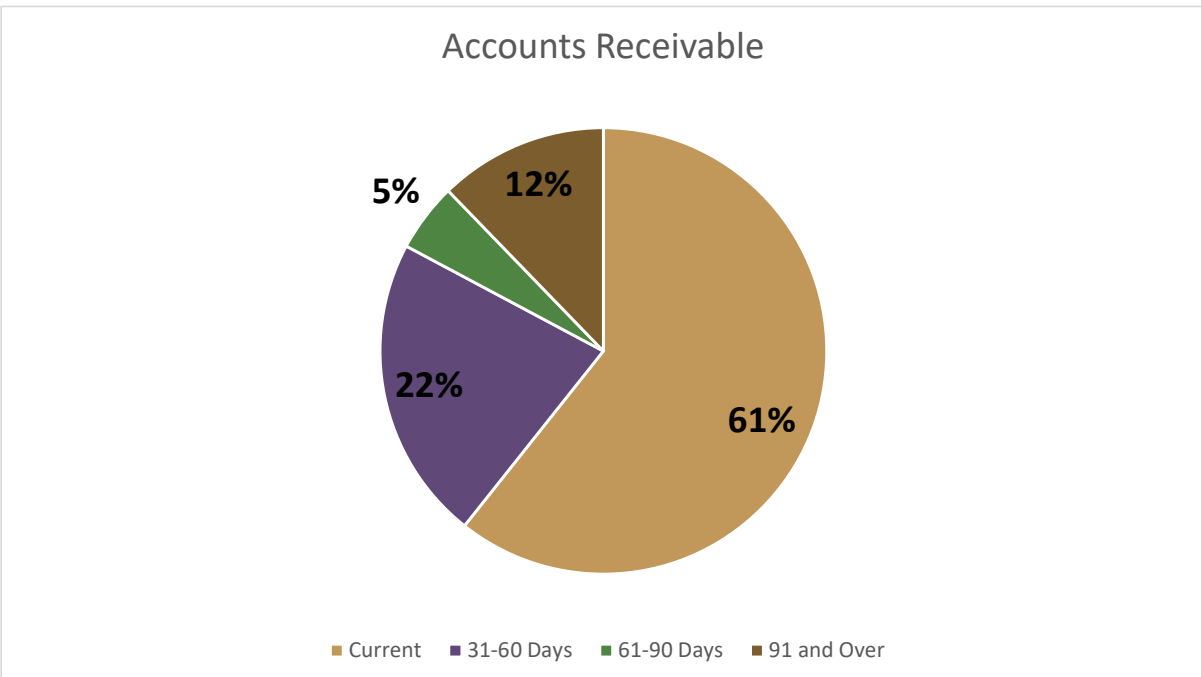
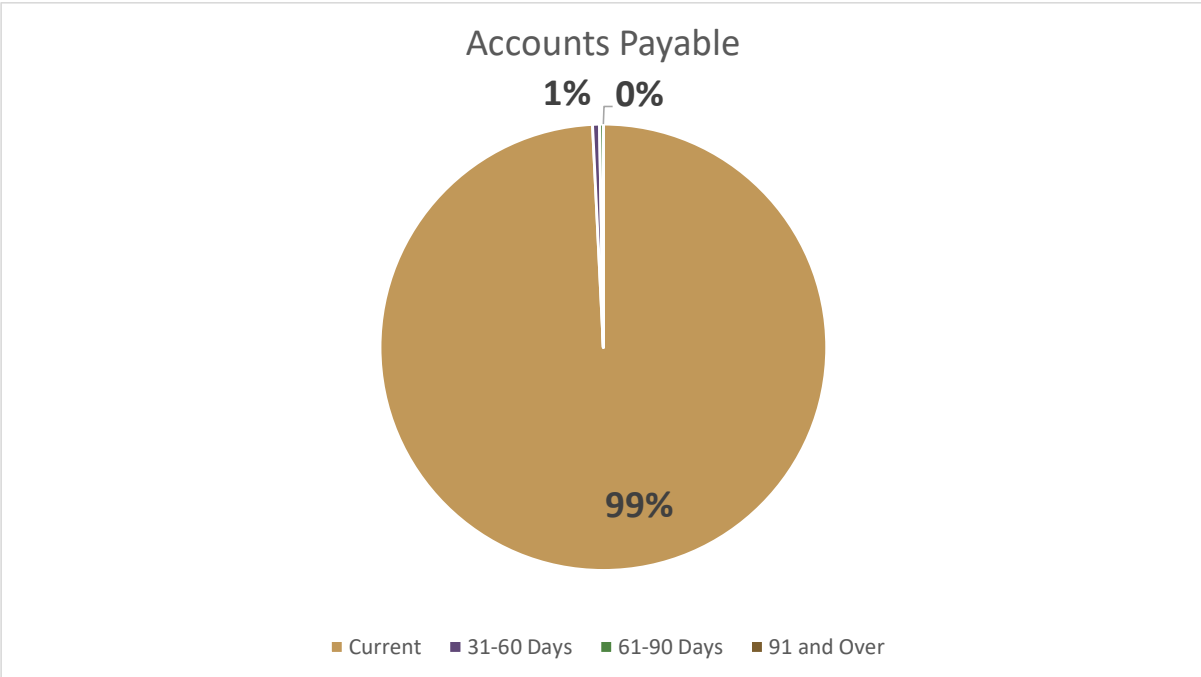
INTERGOVERNMENTAL REVENUES

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	230,631	Feb	102,390	123,193	Feb	-	11,836
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	475,817	Totals	1,335,921	273,071	Totals	508,645	22,730



Aged Trial Balance Summary 2/28/2026

Summary	Current	31-60 Days	61-90 Days	91 and Over	Total
Accounts Payable	\$ 2,064,976	\$ 10,227	\$ 5,904	\$ -	\$ 2,081,107
Accounts Receivable	\$ 369,061	\$ 134,458	\$ 30,210	\$ 74,439	\$ 608,168



Utility Revenue Summary

Thru 2/28/2026

	2022	2023	2024	2025	2026	Increase (Decrease) over prior year
Water						
Consumption	5,357,972	5,346,827	5,994,452	6,463,960	581,555	(5,882,406)
Meter Charges	1,154,095	1,142,569	1,149,669	1,274,553	195,992	(1,078,561)
Flat Rate Wells	1,080	1,070	1,055	1,047	167	(880)
Labor Sales & Service	360	510	645	794	30	(764)
Connection Fees	158,153	187,700	197,750	178,025	9,825	(168,200)
Meter Sales & Repairs	-	-	-	1,926	385	(1,541)
Bad Debts Recovered	9,078	18,333	14,570	14,404	5,553	(8,850)
Water Vendor	30,621	23,386	23,750	28,428	1,740	(26,688)
Other Misc Revenue	41,581	26,855	26,049	41,488	141,417	99,930
Sewer						
Consumption	1,348,383	1,329,525	1,462,799	2,037,362	53,886	(1,983,476)
Meter Charges	1,543,413	1,527,970	1,537,038	1,704,088	263,440	(1,440,649)
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	6,393	(48,656)
Other Misc Revenue	836,442	827,031	889,464	271,029	26,482	(244,548)
Contracted Base Rate	-	-	-	480,433	96,087	(384,346)
Solid Waste						
Utility Billing	1,576,222	1,585,175	1,916,324	1,931,086	299,745	(1,631,341)
Commercial Landfill	1,007,974	848,730	922,888	915,857	132,069	(783,788)
Gate Receipts	539,687	684,955	687,096	827,225	83,381	(743,843)
UB Commercial Service	1,484,111	1,646,760	2,021,679	2,143,469	329,816	(1,813,653)
Commercial Container Rent	177,291	220,416	217,578	265,106	38,413	(226,693)
Other Misc Revenue	175,707	175,758	182,341	191,115	22,868	(168,247)
Recycle Income	136,052	71,322	97,828	617,853	3,137	(614,715)
General Fund						
Street Light Utility	394,167	389,410	391,558	394,422	60,869	(333,554)
Storm Water						
Utility Billing	317,917	314,553	316,618	318,834	49,222	(269,611)
Other Misc Revenue	-	14,154	9,998	6,878	-	(6,878)
Waste Water Treatment Plant						
Consumption	-	-	-	231,814	209,096	(22,718)
Flat Rate Wells	-	-	-	-	440	440
Wastewater Reuse	257,474	240,795	467,436	354,430	47,180	(307,249)
Other Misc Revenue	-	-	-	50,000	-	(50,000)
Total	16,666,973	16,930,023	18,696,294	20,955,408	2,659,582	(18,295,826)

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.