

Revised 8/4/2025												
2026 BUDGET FORECASTING SALES TAX REVENUE PROJECTIONS & EXPENDITURES												DRAFT USE ONLY
30% Share of the 1% Fund												
<i>Imposed by a vote of the people and dedicated to capital improvements to enhance social and economic vitality of Dickinson and the Southwest area</i>												
Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		
Sales Tax Growth Rate					1.001	1.001	1.001	1.001	1.001	1.001		
Receipts	\$2,237,375	\$2,207,768	\$2,237,375	\$2,237,375	\$2,239,612	\$2,241,852	\$2,244,094	\$2,246,338	\$2,248,584	\$2,248,584	Received \$123,900 in Sept. 2023	
Town Square donation from Marathon/ pledges	\$ 1,341,215.00										Town Square pledge came in 2023 that will offset the loan from Future Fund	
Expenditures												
TR Presidential Library/log cabin												
DR&V Shelter												
DR&V Shelter operations	\$27,500	\$27,500	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000		
Parks & Recreation Projects												
Community Center Bond												
Transfer to Street Fund: Trails												
Vanguard Reappraisal	\$521,732											
Public Art (Mural)												
Sunrise Youth Bureau (contract ended 12/31/22)	\$20,000	\$22,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000		
LEGACY Square (operations/Maintenance)	\$485,022	\$650,000	\$450,000	\$230,000								
Underpass Repairs	\$30,000											
WAGE STUDY \$15,000												
Downtown Circuit Lighting (Apex)		\$14,262										
Friendship Park Title Sponsor												
Urban Street Projects (DOT Match)		\$0										
Sidewalk Completion Program	\$100,000	\$0		\$100,000							put down in 50% of 1% USE FUND BALANCES	
Library Expansion		\$184,279	\$300,000	\$2,300,000							commission meeting \$3M 4/21/21 APPROVED	
Museum Expansion		\$46	\$500,000	\$3,600,000							8/15/2023 commission approved - we are going out for \$5M grant	
Event Center												
Sports Complex	\$0	\$0									APPROVED (\$1.5M) thru Development Fee Fund	
Dickinson TR Regional Airport	\$44,000.00			\$2,000,000	\$2,000,000						per commission meet 7/19/22 for 2023. Per commission meet 7/15/25 verbal commitment \$4M	
5th street project		\$67,181										
United Way			\$5,770									
Total Expenditures	\$1,228,254	\$965,268	\$1,310,770	\$8,285,000	\$2,055,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000		
Balance	\$5,530,808	\$6,773,308	\$7,699,913	\$1,652,288	\$1,836,900	\$4,023,752	\$6,212,846	\$8,404,184	\$10,597,768	\$12,791,352		
20% Share of the 1% Fund												
<i>Imposed by a vote of the people and dedicated to job creation and senior citizen activities</i>												
Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		
Receipts	\$1,491,583	\$1,471,845	\$1,491,583	\$1,491,591	\$1,493,082	\$1,494,575	\$1,496,070	\$1,497,566	\$1,499,064	\$1,499,064	ND Treasurer	
Interest Revenue												
Expenditures												
Stark Development (SBDC)	\$600,000	\$750,000	\$750,000	\$750,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000		
City match grant for economic development(stay in funds	\$150,000	\$150,000	\$150,000	\$200,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000		
AE2S Study/NDOGPC												
Public Transit (Eldercare)	\$205,000	\$250,000	\$250,000	\$275,000	\$275,000	\$300,000	\$300,000	\$325,000	\$325,000	\$350,000		
On-demand (Eldercare Taxi) *Fixed Route in 2018	\$0	\$0	\$0									
Elder Care/ Public Transit Utilities	\$12,816	\$11,826	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000		
Senior Citizen Grants	\$50,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000		
Southwest Regional Grants	\$29,600	\$65,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	Mott carry over	
ServeYES (RSVP)Lutheran Soc. Serv.												
Imagination Library												
Dickinson Church United for Homeless												
Career Technical School	\$0	\$0									APPROVED (\$2M)thru Development Fee Fund	
Veteran's Building (unbudgeted)											parking lot / cemetery \$500K	
Total Expenditures	\$1,047,416	\$1,286,826	\$1,285,000	\$1,360,000	\$1,160,000	\$1,185,000	\$1,185,000	\$1,210,000	\$1,210,000	\$1,235,000		
Balance	\$3,237,984	\$3,423,003	\$3,629,586	\$3,761,177	\$4,094,260	\$4,403,835	\$4,714,905	\$5,002,471	\$5,291,535	\$5,266,535		

Revised 8/4/2025

2026 BUDGET FORECASTING SALES TAX REVENUE PROJECTIONS & EXPENDITURES

DRAFT USE ONLY

50% Share of the 1% Fund										
Imposed by a vote of the people and dedicated to bonded indebtedness, property tax reduction and infrastructure (streets, water and sewer)										
Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Receipts	\$3,728,959	\$3,679,613	\$3,728,959	\$3,728,959	\$3,732,688	\$3,736,421	\$3,740,157	\$3,743,897	\$3,747,641	\$3,747,641
Interest Revenue										
Expenditures										
Property Tax Relief	\$2,970,000	\$5,000,000	\$4,700,000	\$5,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Transfer to Street Fund (maintenance)	\$2,000,000	\$0			\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Urban Street Projects (DOT Match)		\$0								
Sidewalk Completion Program										
Total Expenditures	\$4,970,000	\$5,000,000	\$4,700,000	\$5,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Balance	\$4,188,100	\$2,867,713	\$1,896,672	\$625,631	\$1,358,318	\$2,094,739	\$2,834,896	\$2,102,216	\$2,842,380	\$2,842,380
TOTALS OF ALL 1% percent										
Balance	\$12,956,892	\$13,064,024	\$13,226,171	\$6,039,096	\$7,289,478	\$10,522,326	\$13,762,647	\$15,508,871	\$18,731,683	\$20,900,268
Financial Statement - GP	\$13,079,999	\$14,569,098	\$13,292,808							
Difference	-\$123,107	-\$1,505,074	-\$66,637							
Adding YE Control Accounts	\$ 809.25	\$ -	\$ -							
	-\$122,298	-\$1,505,074	-\$66,637							
1/2% Sales Tax Fund										
Imposed by a vote of the people and dedicated to the construction of a public building (community center) to be used for the purpose of an aquatic center, gymnasium and related uses. In addition, to fund the operations, maintenance and repair expenses for the community center. Lastly, funds can be used for property tax reduction and infrastructure (streets, water & sewer).										
Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Receipts	\$3,728,959	\$3,679,613	\$3,600,000	\$3,600,000	\$3,732,688	\$3,736,421	\$3,740,157	\$3,743,897	\$3,747,641	\$3,747,641
Interest Revenue/Armory refund 2018										
Reserve Transfer										
Year-end Control Accounts										
Expenditures										
WRCC Expansion	\$1,275,000	\$1,450,000	use pledge bal.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wells Fargo Bond										
Property Tax Relief	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Transfer Out Building Construction										
SW Victim Witness Program										
WRCC Maintenance Fund Reserve Acct	\$437,337	\$0	\$0							
WRCC Subsidy	\$500,000	\$950,000	\$500,000							
Parks & Recreation Projects	\$185,000	\$325,000	\$350,000							
Library Operation Offset	\$155,500			\$250,000						
Infrastructure projects										
Armory Roof (unbudgeted)										
Park and rec subsidy for operations	\$344,820			\$1,000,000						
Total Expenditures	\$5,397,657	\$5,225,000	\$3,350,000	\$3,750,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Balance	\$2,393,629	\$848,242	\$1,098,242	\$948,242	\$3,680,930	\$6,417,351	\$9,157,508	\$11,901,405	\$14,649,046	\$14,649,046
Financial Statement - GP	\$2,393,630	\$848,244	\$180,956							
Difference	-\$1	-\$2	\$917,286							

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Highway Distribution Tax	
Revenue for the highway distribution tax is dependent on fuel sales and the level of the gas tax and motor vehicle registration fees.	

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Hospitality Tax Fund										
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Hospitality Tax Fund	
<i>Imposed by a vote of the city commission.</i> According to ND Century Code, funds must be generally used for tourism or the purchase, equipping, improving, construction, maintenance , repair, & acquisition of buildings or property consistent with visitor attraction or promotion.	

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Growth Rate					1.00	1.00	1.00	1.00	1.00	1.00	
Receipts	\$1,144,425	\$1,310,871	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	ND Treasurer
Interest Revenue											
TR Library reimbursement											
Expenditures											
Legacy Square Operations/Maintenance Fund	\$150,000	\$0	\$0	\$230,000							
WRCC Expansion	\$175,000	\$0	\$0								
Museum / GF Transfer	\$486,184	\$1,000,000	\$1,000,000	\$1,500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
Townsquare Parking Lot	\$0	\$83,772									
Museum Capital Expenses	\$32,692										
CVB Event Grant	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	
1st on 1st/ Town Square Programming											Funding to Townsquare as of 2023 budget
TR Library											
Roughrider Commission (Fireworks)		\$15,000									roughrider disbanded in 2024
Pegas Fireworks			\$30,000	\$35,000							
DSU TR Symposium		\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	
Digital Entrance Signs		\$9,381									did not use the \$60K in 2022 -total s/b \$120k
Chamber of Commerce	\$12,500	\$12,500	\$12,500	\$12,500							
Public Art											
Museum Expansion	\$14,800										
Downtown Association											
Total Expenditures	\$921,176	\$1,177,153	\$1,099,000	\$1,834,000	\$556,500	\$556,500	\$556,500	\$556,500	\$556,500	\$556,500	
Balance	\$1,114,420	\$1,248,138	\$1,449,138	\$915,138	\$1,658,638	\$2,402,138	\$3,145,638	\$3,889,138	\$4,632,638	\$4,632,638	
Financial Statement - GP	\$1,053,318	\$1,184,698	\$1,083,447								
Difference	\$61,102	\$63,440	\$365,691	\$915,138							

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Occupancy Tax Fund										
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*Imposed by a vote of the city commission . According to ND Century Code, funds must be used generally to **promote, encourage, & attract visitors to come to the city, and use the travel and tourism facilities within the city***

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Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
DSU Commitment \$2.5 m											
Growth Rate	-4%	6%	-14%	0%	1	1	1	1	1	1	
Receipts	\$16,565,258	\$17,518,368	\$15,000,000	\$15,000,000	\$14,000,000	\$14,000,000	\$14,000,000	\$14,000,000	\$14,000,000	\$14,000,000	ND Treasurer
Interest Revenue/SRF reimbursements		\$11,121,930									
Year-End Control Accounts	-\$175,287										
Accrued Expense Entries											
Transfer to General Fund	\$858,790	\$2,715,536	\$3,500,000	\$3,500,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	
Drainage ditch Stabilation /Holiday gas station	\$368,000										approved In 12/2022 project started in 5/2023
Oil Impact Contingency Expenses	\$7,531,336										
Transfer to Sidewalk Construction											
Transfer to Urban Street Projects											
Transfer to Annual Street Projects	\$4,500,000	\$8,000,000	\$7,500,000	\$5,000,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	Strictly used for mill and overlay/seal coat projects per pavement management plan
Transfer to Sewer projects			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer to Water	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer to Solid Waste Projects		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Solid Waste Baler bldg design project approved 8/24/21
Transfer to Sewer SRF loan payment	\$4,479,750	\$5,211,617	\$5,500,000	\$5,700,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	
Transfer to WWTP											
Debt repayment additional											
North Industries Fire Suppression											
CAPITAL PROJECTS		\$18,547,514	\$11,000,000	\$13,292,000	\$0	\$0	\$0	\$0	\$0	\$0	for other capital projects not specified
GPT Expenses from other funds	\$90,000										
Transfer to Town Square/Cemetery	\$279,628										
Odyssey Parking Lot											
Roof Repair (Leo Daly)											
Public Safety Training Center											
Mausoleum	\$0	\$0	\$0	\$0							approved \$1.5M thru Development Fee Fund
New City Hall											
Total Expenditures	\$18,107,504	\$34,474,667	\$27,500,000	\$27,492,000	\$13,500,000	\$13,500,000	\$13,500,000	\$13,500,000	\$13,500,000	\$13,500,000	
Balance	\$24,274,256	\$18,439,887	\$5,939,887	-\$6,552,113	-\$6,052,113	-\$5,552,113	-\$5,052,113	-\$4,552,113	-\$4,052,113	-\$4,052,113	
Financial Statement - GP	\$24,274,256	\$11,663,461	\$12,236,173								
Difference	\$0										timing of the year between 2020 to 2021

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2026 BUDGET FORECASTING SALES TAX REVENUE PROJECTIONS & EXPENDITURES										
Interest Revenue Fund										
Imposed by a vote of the city commission, the revenue generated from the interest bearing accounts (excluding Pension and Future funds) will be reallocated to the following buckets in no specific order:										
1. Public Safety 2. Emergency/Maintenance Reserve 3. Capital Purchases/Debt Retirement 4. Community Beautification 5. Contingency - remaining funds										
Expenditures are based on prior year interest income balance.										
Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Interest Rate Earned	1.05									
Receipts	\$2,550,208	\$2,000,000	\$1,600,000	\$1,600,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000
Year End Gain / Loss adjustments		-\$3,020								
Unrealized Gain / Loss Adjustments	\$551,805	\$126,776								
	-\$551,805	\$0								
buy back theater north parking lot										
Fire Station #1 renovation										
Fire Gear		\$49,872	\$50,000	\$50,000						
Transfer to GF	\$545,210	\$700,000	\$2,600,000	\$2,000,000						\$1 m GF relief \$250K 1% wage scale COLA
Transfer to Cemetery	\$0									
Roof Repair City Hall \$54K, Fire \$75K										
for capital leases	\$136,676									
Forestry Expenses										
fund City old DB pension liability	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
fund new NDPERS liability										
Downtown Beautification					\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
BAGS SKIN ON BROADWAY			\$285,000							
public Safety (SIREN 2020)	\$191,020	\$70,206								PW siren mobile amount before reimbursements
PSC law Enforcement side - expansion for records & offices										reallocated from 2024 ARPA to Interest Rev.
Maintenance reserve	\$0				\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
TRAIN govt partnership railway		\$2,000								
PW additions and remodeling		\$10,134								
PD Special reserve (Axon contract)			\$200,000	\$85,000						
Total Expenditures	\$972,906	\$932,212	\$3,235,000	\$2,235,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Balance	\$2,280,042	\$3,344,810	\$1,709,810	\$1,074,810	\$1,624,810	\$2,174,810	\$2,724,810	\$3,274,810	\$3,824,810	\$3,824,810
Financial Statement - GP	\$2,280,042	\$4,236,945	\$0							
Difference	\$0	-\$892,135								
Cares Act/American Rescue Plan Act										
Eligible Costs Time Frame: funds are to cover eligible costs that incurred during the period that begins March 3, 2021 and ends on December 31, 2024. Obligation incurred costs are to be expended by December 31, 2026.										
Eligible Uses: 1 - Replacing lost public sector revenue. 2 - Public Health and Economic Impacts (Community Development). 3 - Premium Pay (restore and support government employment and providing retention incentives).										
4 - Water, Sewer & Broadband Infrastructure (including a broader range of lead remediation and stormwater management projects).										
Receipts	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
CARES Act - sworn officers payroll/benefits										
American Rescue Plan Act										
Expenditures Transferred to GF										
PD Body Cameras - from Cares Act Money										
Sign on bonuses PW, PD, PSCC for 2023	\$11,000									Approved 12-20-22 commission for 2023 hiring
Premium Pay / stipend / market study differences										
Compensation Study	\$26,480									approved by commission 12/2022
Transfer to GPT/Sales Tax										
Lactation POD - Museum	\$22,800									Approved by commission 1/6/2023
vision west behavioral summit	\$5,000	\$5,000								Approved by commission 1/6/2023
subsidy support										NOT APPROVED
Stark County Emergency Services			\$5,000	\$0						
Sign on bonuses PW, PD, PSCC for 2024										for police and ambulance
SW Gallery Art & Science Center - Subsidy	\$125,000	\$125,000	\$125,000	\$125,000						only approved 2023 \$125K 8/1/23 8.7.2024 commission direction
Park & Rec. Community Center Improvements	\$50,000	\$100,000	\$100,000							50K approved 8/1/23 8.7.24 \$100k commission direction
New Fire House Assessment Study	\$17	\$72,102	\$0							approved 8/1/23 for 2024 allocation \$75,000
Public Safety Center LE expansion										removed to no project in CIP
New Ambulance Service / Div. Chief Position/ Salary Matrix		\$1,200,000		\$588,780						approved by commission 6/18/2024
Total Expenditures	\$240,297	\$1,502,102	\$230,000	\$713,780						
Balance	\$2,445,882	\$943,780	\$713,780	\$0						
Financial Statement - GP	\$2,445,882	\$943,780	\$763,780							

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Development Impact Fee Fund									
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Development Impact Fee Fund			
In the 2022 Budget, Commissioners approved \$5M of this fund for the following Community Betterment Projects: Career Technical Education Academy, Sports Complex, Mausoleum Expansion			

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Building Construction Fund												
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