



Financial Report
For the Period Ending
October 31st, 2025

1. Budget Summary
2. Statement of Fund Activity
3. State Tax/Intergovernmental Revenue by Month
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

2025 Budget Expenditures Recap

10/31/2025

	2025 Budget	2025 Actual	Variance	% Expended
General Fund	27,556,349	20,933,690	6,622,659	76.0%
Special Revenue Funds				
1% Sales Tax	8,895,770	6,036,681	2,859,089	67.9%
1/2% Sales Tax	3,350,000	2,725,000	625,000	81.3%
Legacy Square Fund	474,390	440,039	34,351	92.8%
Cemetery Fund	90,500	75,653	14,847	83.6%
Future Fund	280,000	219,019	60,981	78.2%
Oil Impact Fund	28,000,000	24,804,166	3,195,834	88.6%
Hospitality Tax	1,084,000	849,000	235,000	78.3%
Highway Tax	1,486,000	825,000	661,000	55.5%
Urban Forestry/Downtown Streetscape	50,000	-	50,000	0.0%
EMS	3,383,633	3,337,651	45,982	98.6%
Library	1,378,145	1,065,582	312,563	77.3%
Interest Revenue Fund	3,235,000	3,036,987	198,013	93.9%
Debt Service Funds				
WRCC Revenue Bond	2,080,600	2,081,795	(1,195)	100.1%
General Capital Lease Fund	485,000	418,661	66,339	86.3%
Enterprise/Proprietary Funds				
Water	8,341,758	7,386,571	955,187	88.5%
Sewer	9,713,700	8,466,663	1,247,037	87.2%
Solid Waste	5,329,631	4,458,460	871,171	83.7%
Storm Water	227,315	178,469	48,846	78.5%
Wastewater Plant	1,189,545	957,662	231,883	80.5%
Fleet (Internal Service)	915,958	732,785	183,173	80.0%
Totals	107,547,294	89,029,534	18,517,760	82.8%

City of Dickinson, North Dakota

Schedule of Fund Activity As of October 31 2025

FUNDS	Fund Balance 1/1/2025	Revenues And Other Sources	Transfer In	Transfer Out	Expenditures And Other Uses	Fund Balance 10/31/2025
Total General Fund:	\$7,544,450	\$11,809,421	\$12,135,000	\$1,782,947	\$19,150,743	\$10,555,181
<u>Special Revenue Funds</u>						
1% City Sales Tax	\$15,312,583	\$5,647,661	\$0	\$3,975,000	\$2,061,681	\$14,923,563
1/2% City Sales Tax	\$1,222,579	\$2,823,831	\$0	\$1,875,000	\$850,000	\$1,321,410
Legacy Square Fund	\$146,834	\$74,453	\$450,000	\$0	\$440,039	\$231,248
Cemetery	\$40,220	\$115,475	\$0	\$0	\$75,653	\$80,042
Youth Commission	\$1,097	\$210	\$0	\$0	\$869	\$438
Future Fund	\$3,501,956	\$346,979	\$0	\$210,000	\$9,019	\$3,629,916
Oil & Gas Production	\$20,057,762	\$15,516,934	\$0	\$16,070,396	\$8,733,770	\$10,770,530
Hospitality Tax	\$1,345,952	\$937,298	\$0	\$750,000	\$99,000	\$1,434,250
Highway Tax	\$15,349	\$934,408	\$0	\$825,000	\$0	\$124,756
Downtown Streetscape	\$56,228	\$0	\$0	\$0	\$0	\$56,228
PD Special Revenue/Grant Fund	\$390,164	\$244,079	\$200,000	\$0	\$111,115	\$723,128
Federal Grants - ARPA	\$943,780	\$0	\$0	\$0	\$230,000	\$713,780
Fire Special Revenue	\$597,854	\$85,929	\$0	\$0	\$308,436	\$375,347
EMS Special Revenue	\$2,095,505	\$848,956	\$0	\$0	\$3,337,651	(\$393,190)
Museum Special Revenue	\$36,009	\$30,323	\$0	\$0	\$21,990	\$44,342
Library	(\$78,925)	\$1,205,393	\$0	\$0	\$1,065,582	\$60,886
Total Special Revenue Funds:	\$45,684,948	\$28,811,929	\$650,000	\$23,705,396	\$17,344,805	\$34,096,676
<u>Debt Service Funds</u>						
Community Center Revenue Bond	\$2,269,280	\$84,503	\$0	\$0	\$2,081,795	\$271,988
General Capital Leases	(\$47,829)	\$0	\$485,000	\$0	\$418,661	\$18,510
Total Debt Service Funds:	\$2,221,451	\$84,503	\$485,000	\$0	\$2,500,456	\$290,497
<u>Capital Projects Funds</u>						
Building Construction	\$1,401	\$0	\$0	\$0	\$0	\$1,401
Impact Fee Capital Projects	\$357,996	\$165,177	\$0	\$0	\$20,420	\$502,754
Sidewalk Construction	\$222,074	\$31,188	\$0	\$0	\$202,096	\$51,166
Trails Construction	\$1,585,292	\$0	\$0	\$0	\$2,884	\$1,582,408
Annual Street Projects	\$3,845,904	\$930,172	\$7,500,000	\$0	\$4,299,470	\$7,976,606
Total Capital Projects Funds:	\$6,012,667	\$1,126,537	\$7,500,000	\$0	\$4,524,869	\$10,114,335
<u>Enterprise Funds</u>						
Water Distribution 600	\$626,216	\$0	\$0	\$0	\$0	\$626,216
Water Distribution 601	\$33,574,898	\$6,976,536	\$0	\$19,200	\$7,367,371	\$33,164,863
Wastewater	\$8,025,217	\$3,962,451	\$5,570,396	\$718,250	\$3,161,014	\$13,678,800
Solid Waste Utility	\$3,985,690	\$5,817,693	\$0	\$432,257	\$4,026,203	\$5,344,923
Storm Water	\$2,065,020	\$271,604	\$0	\$12,800	\$165,669	\$2,158,155

Wastewater Treatment Plant	\$38,074,252	\$530,614	\$686,250	\$0	\$957,662	\$38,333,454
Total Enterprise Funds:	\$86,351,293	\$17,558,898	\$6,256,646	\$1,182,507	\$15,677,919	\$93,306,411
<u>Internal Service Funds</u>						
Fleet	\$256,418	\$268,139	\$566,000	\$0	\$732,785	\$357,771
Total Internal Service Funds:	\$256,418	\$268,139	\$566,000	\$0	\$732,785	\$357,771
<u>Trust and Agency Funds:</u>						
<u>Agency Funds</u>						
NSF Checks-Recovery	(\$1,085)	\$181	\$0	\$0	\$232	(\$1,136)
Suspense	-	\$0	\$0	\$0	\$0	\$0
Motor Vehicle in Transit	-	\$3,526,311	\$0	\$0	\$3,413,571	\$112,740
General Transit	\$84,441	\$839,377	\$0	\$0	\$839,370	\$84,448
Interest Revenue	\$2,557,831	\$2,462,851	\$0	\$2,650,000	\$386,987	\$1,983,695
Occupancy Tax	\$81	\$332,131	\$0	\$0	\$332,131	\$81
Emergency Shelter Grant	-	\$253,063	\$0	\$0	\$253,063	\$0
SWNTF Transit	(\$1,549)	\$12,672	\$0	\$0	\$22,002	(\$10,879)
Total Agency Funds:	\$2,639,720	\$7,426,586	\$0	\$2,650,000	\$5,247,355	\$2,168,950
<u>Pension Trust Funds</u>						
City Pension	\$512,256	\$1,350,726	\$682,891	\$0	\$1,222,062	\$1,323,811
Police Pension	\$2,409,878	\$824,953	\$524,064	\$0	\$481,318	\$3,277,576
Volunteer Fire Dept	\$190,391	\$46,312	\$21,249	\$0	\$12,931	\$245,021
OPEB	\$696,150	\$11,804	\$0	\$0	\$19,691	\$688,263
Total Pension Trust Funds:	\$3,808,675	\$2,233,795	\$1,228,204	\$0	\$1,736,002	\$5,534,672
Total Trust and Agency Funds	\$6,448,394	\$9,660,381	\$1,228,204	\$2,650,000	\$6,983,357	\$7,703,622
Total All Funds:	\$154,519,620	\$69,319,808	\$28,820,850	\$29,320,850	\$66,914,934	\$156,424,494

SALES TAX REVENUES

1% Sales Tax								
	2019	2020	2021	2022	2023	2024	Increase (Decrease) 2025 over prior year	
January	503,405	576,989	443,415	479,035	597,446	490,171	748,670	258,499
February	590,900	615,580	393,184	675,922	757,033	900,175	732,809	(167,366)
March	417,702	345,175	449,633	433,558	576,217	466,764	533,945	67,181
April	394,368	505,251	485,343	419,590	551,078	327,069	520,186	193,117
May	543,423	505,989	514,562	428,195	464,675	758,666	608,598	(150,068)
June	487,623	324,748	353,963	583,886	686,093	568,198	535,617	(32,581)
July	425,959	584,979	607,274	581,266	602,935	402,293	690,245	287,952
August	765,145	527,075	568,420	569,164	707,353	905,929	712,799	(193,130)
September	517,822	494,819	523,865	751,171	627,308	577,910	489,081	(88,830)
October	568,820	490,122	512,572	677,176	439,305	677,393	824,382	146,989
November	600,086	472,033	447,706	553,059	858,479	706,865		
December	438,099	491,566	634,101	597,838	589,994	577,793		
Totals	6,253,353	5,934,326	5,934,039	6,749,860	7,457,917	7,359,227	6,396,332	321,762

1/2% Sales Tax								
	2019	2020	2021	2022	2023	2024	Increase (Decrease) 2025 over prior year	
January	251,703	288,495	221,707	239,517	298,723	245,085	374,335	129,250
February	295,450	307,790	196,592	337,961	378,517	450,088	366,405	(83,683)
March	208,851	172,588	224,817	216,779	288,109	233,382	266,972	33,590
April	197,184	252,626	242,671	209,795	275,539	163,534	260,093	96,559
May	271,711	252,994	257,281	214,097	232,338	379,333	304,299	(75,034)
June	243,812	162,374	176,981	291,943	343,047	284,099	267,808	(16,291)
July	212,980	292,490	303,637	290,633	301,468	201,147	345,122	143,975
August	382,573	263,538	284,210	284,582	353,676	452,964	356,399	(96,565)
September	258,911	247,409	261,933	375,585	313,654	288,955	244,540	(44,415)
October	284,410	245,061	256,286	338,588	219,652	338,696	412,191	73,495
November	300,043	236,016	223,853	276,530	429,239	353,433		
December	219,050	245,783	317,051	298,919	294,997	288,897		
Totals	3,126,677	2,967,163	2,967,019	3,374,930	3,728,959	3,679,613	3,198,164	160,880

Total 1 1/2% Sales Tax								
	2019	2020	2021	2022	2023	2024	Increase (Decrease) 2025 over prior year	
January	755,108	865,484	665,122	718,552	896,169	735,256	1,123,005	387,749
February	886,350	923,369	589,775	1,013,883	1,135,550	1,350,263	1,099,214	(251,049)
March	626,552	517,763	674,450	650,337	864,326	700,146	800,917	100,771
April	591,552	757,877	728,014	629,384	826,618	490,603	780,279	289,676
May	815,134	758,983	771,843	642,292	697,013	1,138,000	912,897	(225,103)
June	731,435	487,122	530,944	875,829	1,029,140	852,297	803,425	(48,872)
July	638,939	877,469	910,911	871,899	904,403	603,440	1,035,367	431,927
August	1,147,718	790,613	852,630	853,747	1,061,029	1,358,893	1,069,198	(289,696)
September	776,733	742,228	785,798	1,126,756	940,962	866,865	733,621	(133,244)
October	853,230	735,183	768,859	1,015,764	658,957	1,016,089	1,236,573	220,484
November	900,130	708,049	671,559	829,589	1,287,718	1,060,298		
December	657,149	737,349	951,152	896,757	884,991	866,690		
Totals	9,380,030	8,901,489	8,901,058	10,124,790	11,186,876	11,038,840	9,594,495	482,642

STATE TAX REVENUES

Hospitality Tax

	2019	2020	2021	2022	2023	2024	2025	Increase (Decrease) over prior year
January	81,122	82,427	69,011	69,822	80,993	88,784	100,152	11,368
February	80,320	84,166	49,803	87,549	81,937	99,849	100,097	248
March	71,329	63,859	60,667	67,154	77,037	93,600	89,347	(4,253)
April	59,212	78,972	70,912	67,428	75,191	72,256	78,154	5,898
May	92,634	63,745	72,352	52,278	78,429	96,639	95,740	(899)
June	76,960	41,043	52,463	93,769	98,201	95,785	104,383	8,598
July	70,675	82,172	96,721	84,616	82,918	95,858	105,394	9,536
August	104,979	88,496	86,150	83,828	105,902	128,769	119,849	(8,920)
September	91,084	77,004	110,621	116,475	132,380	119,075	108,000	(11,075)
October	106,436	92,454	91,040	110,248	95,499	118,060	136,334	18,274
November	99,662	76,605	72,803	68,209	135,220	123,234		
December	72,367	82,554	92,104	90,254	100,718	178,963		
Totals	1,006,781	913,497	924,646	991,630	1,144,425	1,310,871	1,037,450	28,776

Occupancy Tax

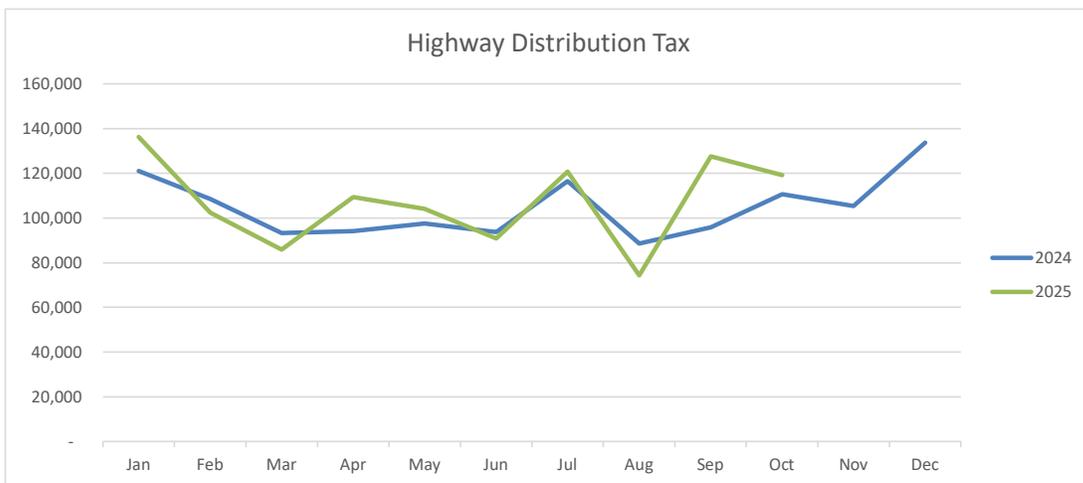
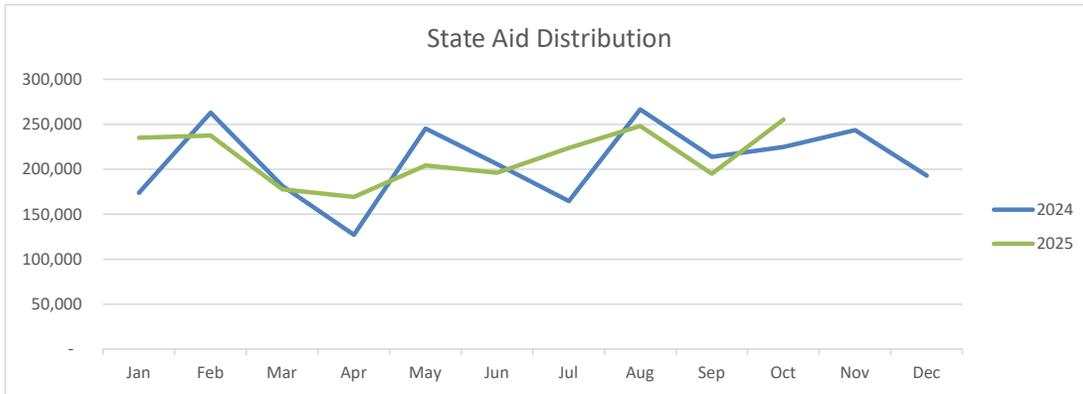
	2019	2020	2021	2022	2023	2024	2025	Increase (Decrease) over prior year
January	23,827	23,209	19,645	22,427	25,873	24,170	26,461	2,291
February	19,796	22,931	14,115	20,959	22,081	25,243	27,075	1,832
March	20,971	11,847	9,806	14,433	16,097	22,895	22,512	(383)
April	24,396	22,041	14,038	18,074	20,706	15,177	12,809	(2,368)
May	23,073	19,237	16,205	17,314	27,617	23,675	26,052	2,377
June	25,315	12,864	12,547	21,977	27,036	25,171	33,032	7,861
July	37,101	12,496	26,474	26,169	26,015	37,477	28,244	(9,233)
August	37,844	27,268	50,105	44,182	46,969	54,476	56,545	2,069
September	44,207	28,500	43,337	49,032	80,411	59,112	54,665	(4,447)
October	63,262	33,627	37,659	61,186	40,325	60,919	46,405	(14,514)
November	47,438	29,306	52,810	41,071	69,271	61,116		
December	24,498	22,353	27,311	31,290	35,647	61,436		
Totals	391,727	265,679	324,053	368,116	438,047	470,867	333,799	(14,516)

Oil Impact Fund

	2019	2020	2021	2022	2023	2024	2025	Increase (Decrease) over prior year
January	1,088,021	1,173,219	906,718	1,299,165	1,379,453	1,582,335	1,373,620	(208,715)
February	938,136	1,221,034	974,729	1,181,038	1,192,840	1,396,215	1,358,749	(37,466)
March	1,061,228	1,143,847	999,254	1,314,748	1,246,296	1,369,677	1,360,173	(9,504)
April	1,047,392	1,016,645	991,918	1,290,101	1,230,965	1,304,302	1,239,637	(64,665)
May	1,120,384	792,116	1,086,395	1,582,042	1,254,441	1,513,616	1,277,099	(236,517)
June	1,212,734	622,710	1,071,391	1,321,182	1,223,107	1,486,384	1,225,899	(260,485)
July	1,182,092	623,428	1,106,206	1,423,884	1,244,544	1,379,645	1,201,068	(178,577)
August	1,112,773	739,585	1,119,185	1,648,644	1,202,366	1,431,833	1,247,344	(184,489)
September	1,559,227	1,219,797	1,590,051	1,932,473	1,783,432	1,853,803	1,932,637	78,835
October	1,191,095	907,805	1,174,502	1,498,774	1,509,862	1,490,675	1,471,042	(19,633)
November	1,152,480	896,826	1,205,340	1,407,431	1,669,712	1,373,758		
December	1,168,313	890,316	1,291,108	1,403,773	1,628,239	1,336,125		
Totals	13,833,874	11,247,328	13,516,796	17,303,256	16,565,258	17,518,368	13,687,269	(1,121,216)

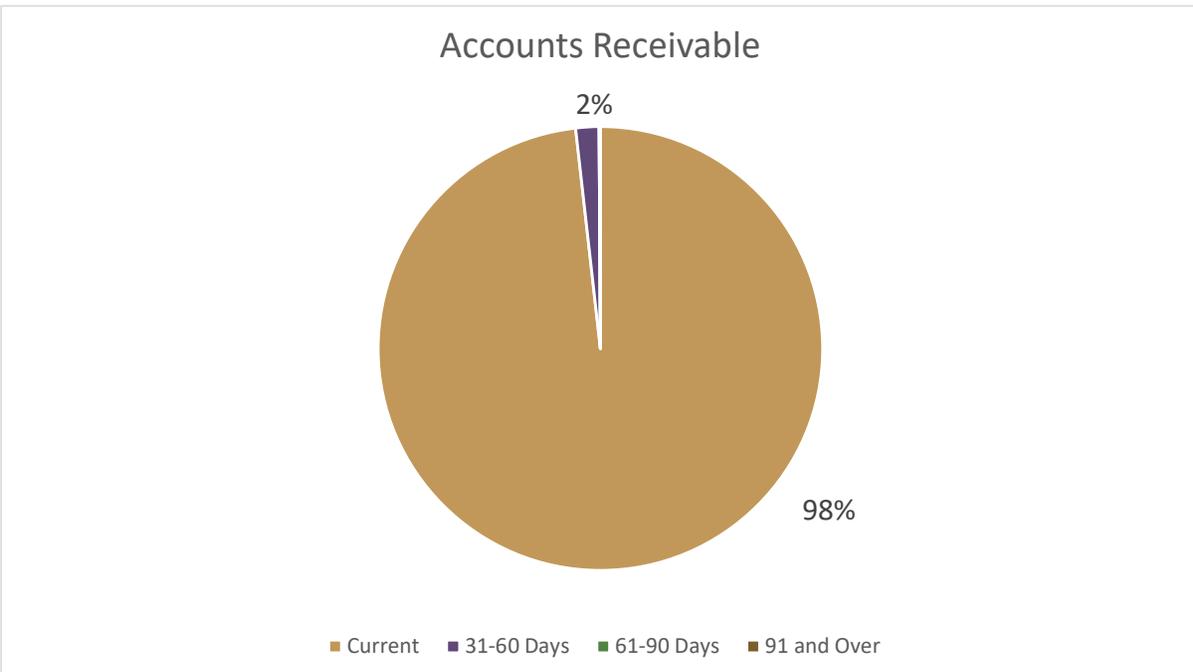
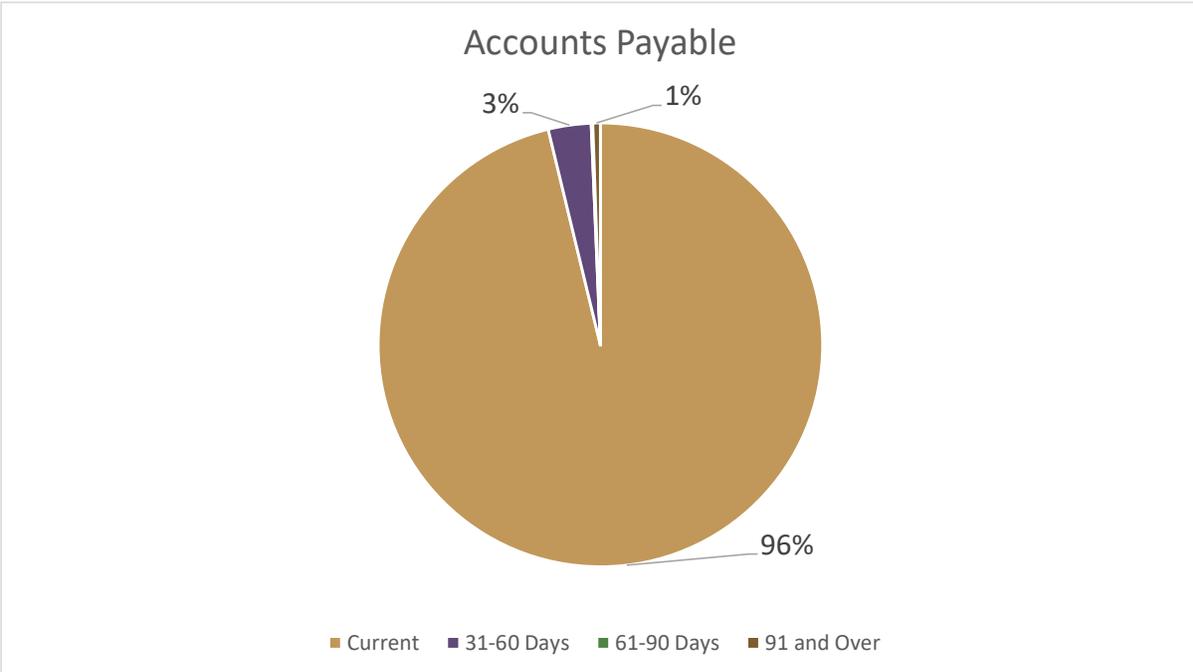
INTERGOVERNMENTAL REVENUES

State Aid Distribution			Highway Distribution Tax			Other Misc Revenue		
	2024	2025		2024	2025		2024	2025
Jan	173,974	235,055	Jan	120,921	136,267	Jan	-	-
Feb	262,961	237,726	Feb	108,532	102,390	Feb	-	-
Mar	181,844	177,705	Mar	93,317	85,818	Mar	-	-
Apr	127,143	169,302	Apr	94,096	109,403	Apr	-	-
May	245,132	204,365	May	97,576	104,082	May	-	11,138
Jun	205,687	196,280	Jun	93,719	90,901	Jun	19,030	17,316
Jul	164,498	223,790	Jul	116,419	120,795	Jul	-	-
Aug	266,684	248,266	Aug	88,616	74,369	Aug	-	418,007
Sep	213,864	194,922	Sep	95,845	127,526	Sep	-	10,154
Oct	224,734	255,102	Oct	110,575	119,125	Oct	-	11,082
Nov	243,573		Nov	105,424		Nov	-	
Dec	193,019		Dec	133,713		Dec	22,058	
Totals	2,503,113	2,142,513	Totals	1,258,752	1,070,675	Totals	41,088	467,697



Aged Trial Balance Summary 10/31/2025

Summary	Current	31-60 Days	61-90 Days	91 and Over	Total
Accounts Payable	\$ 1,330,839	\$ 43,119	\$ 1,491	\$ 7,658	\$ 1,383,107
Accounts Receivable	\$ 856,780	\$ 14,705	\$ 65	\$ 807	\$ 872,357



Utility Revenue Summary

10/31/2025

	2021	2022	2023	2024	2025	Increase (Decrease) over prior year
Water						
Consumption	6,082,613	5,357,972	5,346,827	5,994,452	5,612,856	(381,596)
Meter Charges	1,146,953	1,154,095	1,142,569	1,149,669	1,058,523	(91,146)
Flat Rate Wells	1,141	1,080	1,070	1,055	871	(184)
Labor Sales & Service	360	360	510	645	570	(75)
Connection Fees	172,079	158,153	187,700	197,750	173,275	(24,475)
Meter Sales & Repairs	-	-	-	-	1,645	1,645
Bad Debts Recovered	-	9,078	18,333	14,570	12,055	(2,515)
Water Vendor	-	30,621	23,386	23,750	23,350	(400)
Other Misc Revenue	-	41,581	26,855	26,049	32,803	6,754
Sewer						
Consumption	1,433,404	1,348,383	1,329,525	1,462,799	1,710,447	247,648
Meter Charges	1,534,287	1,543,413	1,527,970	1,537,038	1,414,936	(122,102)
Flat Rate Wells	5,400	5,400	5,352	5,277	4,354	(923)
Connection Fees	91,550	81,800	236,750	94,387	149,500	55,113
Septage Receiving Station	-	31,992	64,116	68,045	48,688	(19,357)
Other Misc Revenue	-	836,442	827,031	889,464	250,181	(639,283)
Contracted Base Rate	-	-	-	-	384,346	384,346
Solid Waste						
Utility Billing	1,569,909	1,576,222	1,585,175	1,916,324	1,596,878	(319,446)
Commercial Landfill	812,800	1,007,974	848,730	922,888	770,085	(152,803)
Gate Receipts	448,321	539,687	684,955	687,096	732,067	44,971
UB Commercial Service	1,462,181	1,484,111	1,646,760	2,021,679	1,767,804	(253,875)
Commercial Container Rent	220,795	177,291	220,416	217,578	216,933	(645)
Other Misc Revenue	-	175,707	175,758	182,341	161,987	(20,354)
Recycle Income	-	136,052	71,322	97,828	567,747	469,919
General Fund						
Street Light Utility	391,843	394,167	389,410	391,558	327,492	(64,066)
Storm Water						
Utility Billing	316,190	317,917	314,553	316,618	264,726	(51,892)
Other Misc Revenue	-	-	14,154	9,998	6,878	(3,121)
Waste Water Treatment Plant						
Consumption	-	-	-	-	180,926	180,926
Wastewater Reuse	305,141	257,474	240,795	467,436	299,688	(167,748)
Other Misc Revenue	-	-	-	-	50,000	50,000
Total	15,994,966	16,666,973	16,930,023	18,696,294	17,821,609	(874,685)

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.