CITY OF Dickinson North Dakota

Financial Report For the Period Ending August 31st, 2026

1. *Budget 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

8/31/2026

	2026 Budget	2026 Actual	Variance	% Expended
General Fund*	29,058,610	17,121,245	11,937,365	58.9%
Special Revenue Funds				
1% Sales Tax	14,870,100	9,249,443	5,620,657	62.2%
1/2% Sales Tax	3,750,000	2,375,000	1,375,000	63.3%
Legacy Square Fund	521,900	467,052	54,848	89.5%
Cemetery Fund	186,750	82,550	104,200	44.2%
Future Fund	280,000	154,222	125,778	55.1%
Oil Impact Fund	24,792,000	23,516,506	1,275,494	94.9%
Hospitality Tax	1,873,500	948,500	925,000	50.6%
Highway Tax	1,100,000	550,000	550,000	50.0%
Urban Forestry/Downtown Streetscape	25,000	-	25,000	0.0%
EMS*	2,575,350	1,522,043	1,053,307	59.1%
Library*	1,441,650	949,913	491,737	65.9%
Interest Revenue Fund	2,235,000	1,107,299	1,127,701	49.5%
Debt Service Funds				
SRF Debt Service	5,700,000	-	5,700,000	0.0%
Enterprise/Proprietary Funds*				
Water	8,315,050	5,890,792	2,424,258	70.8%
Sewer	3,917,400	3,033,364	884,036	77.4%
Solid Waste	7,475,450	4,377,926	3,097,524	58.6%
Storm Water	276,450	406,770	(130,320)	147.1%
Wastewater Plant	3,932,250	2,414,032	1,518,218	61.4%
Fleet (Internal Service)	1,505,450	1,016,698	488,752	67.5%
Totals	113,831,910	75,183,356	38,648,554	66.0%

**Not including interfund transfers*

City of Dickinson, North Dakota

Schedule of Fund Activity

As of August 31 2026

FUNDS	Fund Balance 1/1/2026	Revenues And Other Sources	Transfer In	Transfer Out	Expenditures And Other Uses	Fund Balance 8/31/2026
Total General Fund:	$6,805,715	$9,286,952	$7,772,408	$1,384,310	$16,057,235	$6,423,529
Special Revenue Funds						
1% City Sales Tax	$16,179,690	$4,431,241	$0	$8,305,000	$944,443	$11,361,487
1/2% City Sales Tax	$2,663,233	$2,215,620	$0	$1,250,000	$1,125,000	$2,503,853
Legacy Square Fund	$146,912	$23,041	$250,000	$0	$467,052	($47,099)
Cemetery	$270,703	$146,432	$0	$0	$82,550	$334,585
Youth Commission	$438	$5,000	$0	$0	$783	$4,656
Future Fund	$6,764,083	$32,496	$0	$140,000	$14,222	$6,642,357
Oil & Gas Production	$9,437,253	$9,688,059	$0	$23,510,904	$5,602	($4,391,193)
Hospitality Tax	$1,699,661	$725,529	$0	$875,000	$73,500	$1,476,690
Highway Tax	$149,878	$816,306	$0	$550,000	$0	$416,184
Downtown Streetscape	$56,228	$0	$0	$0	$0	$56,228
PD Special Revenue/Grant Fund	$656,685	$54,714	$0	$0	$243,078	$468,321
Federal Grants - ARPA	$636,431	$0	$0	$0	$125,043	$511,388
Fire Special Revenue	$847,859	$22,498	$0	$0	$96,614	$773,743
EMS Special Revenue	-	$1,349,691	$0	$42,500	$1,522,043	($214,851)
Museum Special Revenue	$37,080	($8,244)	$0	$0	$14,013	$14,823
Library	$138,407	$1,145,730	$0	$4,500	$949,913	$329,724
Total Special Revenue Funds:	$39,684,540	$20,648,114	$250,000	$34,677,904	$5,663,855	$20,240,894
Debt Service Funds						
SRF Debt Service	-	$0	$0	$0	$0	$0
Total Debt Service Funds:	$0	$0	$0	$0	$0	$0
Capital Projects Funds						
Impact Fee Capital Projects	$503,651	$203,504	$0	$0	$0	$707,155
Sidewalk Construction	$55,797	$34,212	$100,000	$0	$101,615	$88,394
Trails Construction	$1,582,408	$0	$0	$1,582,408	$0	$0
Annual Street Projects	$3,874,796	$713,124	$11,750,000	$0	$8,672,161	$7,665,759
General Capital Projects	-	$1,117,686	$11,155,000	$0	$11,588,065	$684,621
Total Capital Projects Funds:	$6,016,652	$2,068,526	$23,005,000	$1,582,408	$20,361,841	$9,145,930
Enterprise Funds						
Water Distribution 600	$626,216	$0	$0	$0	$0	$626,216
Water Distribution 601	$45,566,425	$5,721,043	$511,755	$25,550	$5,890,792	$45,882,880
Wastewater	$14,196,514	$1,763,779	$7,678,849	$627,650	$3,033,364	$19,978,128
Solid Waste Utility	$6,286,721	$4,639,776	$152,800	$414,150	$4,273,876	$6,391,271
Storm Water	$3,041,779	$286,900	$245,000	$4,625	$406,770	$3,162,284
Wastewater Treatment Plant	$38,245,991	$1,708,005	$3,197,500	$5,017,500	$2,414,032	$35,719,963
Total Enterprise Funds:	$107,963,645	$14,119,502	$11,785,904	$6,089,475	$16,018,835	$111,760,742
Internal Service Funds						
Fleet	$337,993	$191	$752,725	$0	$1,016,698	$74,211
Total Internal Service Funds:	$337,993	$191	$752,725	$0	$1,016,698	$74,211

Trust and Agency Funds:						
Agency Funds						
NSF Checks-Recovery	($1,454)	($717)	$0	$0	$0	($2,170)
Suspense	-	$0	$0	$0	$0	$0
Motor Vehicle in Transit	$332,078	$7,586,949	$0	$0	$7,726,585	$192,442
General Transit	$83,598	$2,236,913	$0	$0	$2,282,912	$37,599
Interest Revenue	$2,605,981	$1,099,287	$0	$1,000,000	$107,299	$2,597,969
Occupancy Tax	$37,150	$245,472	$0	$0	$282,622	($0)
Emergency Shelter Grant	$15,065	$173,830	$0	$0	$188,896	$0
SWNTF Transit	($1,389)	$118,688	$0	$0	$117,299	$0
Total Agency Funds:	$3,071,030	$11,460,423	$0	$1,000,000	$10,705,613	$2,825,839
Pension Trust Funds						
City Pension	$7,967,267	$1,098,041	$698,020	$0	$1,326,314	$8,437,014
Police Pension	$8,427,075	$879,660	$459,620	$0	$463,000	$9,303,354
Volunteer Fire Dept	$480,413	$52,139	$10,420	$0	$22,896	$520,077
OPEB	$689,500	$2,424	$0	$0	$7,334	$684,591
Total Pension Trust Funds:	$17,564,255	$2,032,264	$1,168,060	$0	$1,819,544	$18,945,035
Total Trust and Agency Funds	$20,635,285	$13,492,687	$1,168,060	$1,000,000	$12,525,157	$21,770,875
Total All Funds:	**$181,443,830**	**$59,615,971**	**$44,734,097**	**$44,734,097**	**$71,643,621**	**$169,416,181**

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	521,021	(12,924)
April	505,251	485,343	419,590	551,078	327,069	520,186	676,747	156,561
May	505,989	514,562	428,195	464,675	758,666	608,598	600,850	(7,748)
June	324,748	353,963	583,886	686,093	568,198	535,617	441,380	(94,237)
July	584,979	607,274	581,266	602,935	402,293	690,245	785,203	94,958
August	527,075	568,420	569,164	707,353	905,929	712,799	756,373	43,574
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**	**5,311,172**	**(2,324,899)**

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	260,511	(6,461)
April	252,626	242,671	209,795	275,539	163,534	260,093	338,374	78,281
May	252,994	257,281	214,097	232,338	379,333	304,299	300,425	(3,874)
June	162,374	176,981	291,943	343,047	284,099	267,808	220,690	(47,118)
July	292,490	303,637	290,633	301,468	201,147	345,122	392,602	47,480
August	263,538	284,210	284,582	353,676	452,964	356,399	378,187	21,788
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**	**2,655,586**	**(1,162,447)**

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	781,532	(19,385)
April	757,877	728,014	629,384	826,618	490,603	780,279	1,015,121	234,842
May	758,983	771,843	642,292	697,013	1,138,000	912,897	901,276	(11,621)
June	487,122	530,944	875,829	1,029,140	852,297	803,425	662,070	(141,355)
July	877,469	910,911	871,899	904,403	603,440	1,035,367	1,177,805	142,438
August	790,613	852,630	853,747	1,061,029	1,358,893	1,069,198	1,134,560	65,362
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**	**7,966,758**	**(3,487,346)**

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	84,837	(4,510)
April	78,972	70,912	67,428	75,191	72,256	78,154	100,345	22,191
May	63,745	72,352	52,278	78,429	96,639	95,740	94,022	(1,718)
June	41,043	52,463	93,769	98,201	95,785	104,383	78,758	(25,625)
July	82,172	96,721	84,616	82,918	95,858	105,394	114,942	9,548
August	88,496	86,150	83,828	105,902	128,769	119,849	150,255	30,406
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**	**834,715**	**(413,666)**

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	16,644	(5,868)
April	22,041	14,038	18,074	20,706	15,177	12,809	21,203	8,394
May	19,237	16,205	17,314	27,617	23,675	26,052	21,391	(4,661)
June	12,864	12,547	21,977	27,036	25,171	33,032	21,668	(11,364)
July	12,496	26,474	26,169	26,015	37,477	28,244	33,138	4,894
August	27,268	50,105	44,182	46,969	54,476	56,545	81,219	24,674
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**	**246,705**	**(189,956)**

Oil Impact Fund

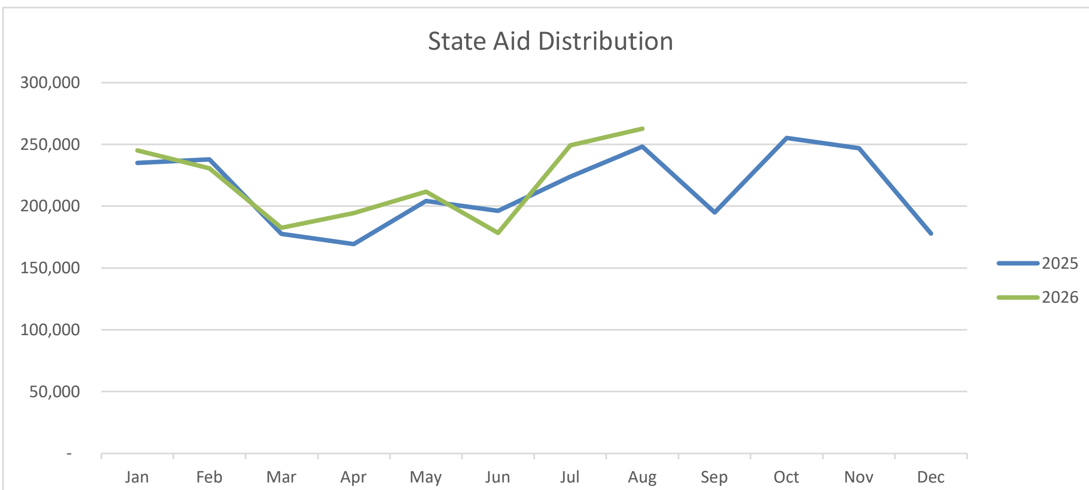
	2020	2021	2022	2023	2024	2025	2026	Increase (Decrease) over prior year
January	1,173,219	906,718	1,299,165	1,379,453	1,582,335	1,373,620	1,377,625	4,005
February	1,221,034	974,729	1,181,038	1,192,840	1,396,215	1,358,749	1,283,771	(74,978)
March	1,143,847	999,254	1,314,748	1,246,296	1,369,677	1,360,173	1,324,503	(35,670)
April	1,016,645	991,918	1,290,101	1,230,965	1,304,302	1,239,637	1,298,598	58,961
May	792,116	1,086,395	1,582,042	1,254,441	1,513,616	1,277,099	1,677,677	400,578
June	622,710	1,071,391	1,321,182	1,223,107	1,486,384	1,225,899	1,724,329	498,430
July	623,428	1,106,206	1,423,884	1,244,544	1,379,645	1,201,068	1,809,358	608,290
August	739,585	1,119,185	1,648,644	1,202,366	1,431,833	1,247,344	1,632,967	385,623
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**	**12,128,828**	**(4,345,353)**

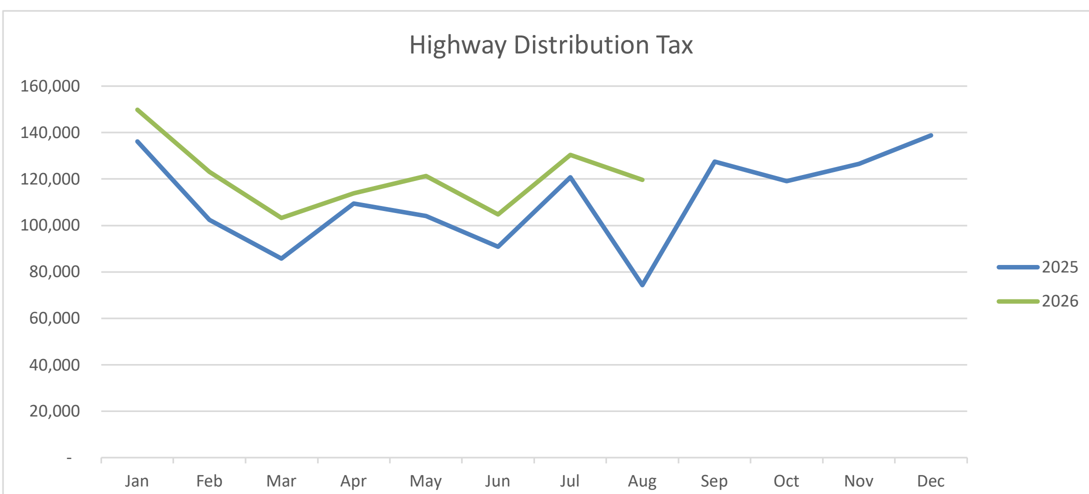
INTERGOVERNMENTAL REVENUES

State Aid Distribution		
	2025	2026
Jan	235,055	245,186
Feb	237,726	230,631
Mar	177,705	182,479
Apr	169,302	194,559
May	204,365	211,572
Jun	196,280	178,324
Jul	223,790	249,201
Aug	248,266	262,729
Sep	194,922	
Oct	255,102	
Nov	246,852	
Dec	177,862	
Totals	**2,567,227**	**1,754,680**

Highway Distribution Tax		
	2025	2026
Jan	136,267	149,878
Feb	102,390	123,193
Mar	85,818	103,282
Apr	109,403	113,793
May	104,082	121,316
Jun	90,901	104,752
Jul	120,795	130,399
Aug	74,369	119,571
Sep	127,526	
Oct	119,125	
Nov	126,477	
Dec	138,769	
Totals	**1,335,921**	**966,184**

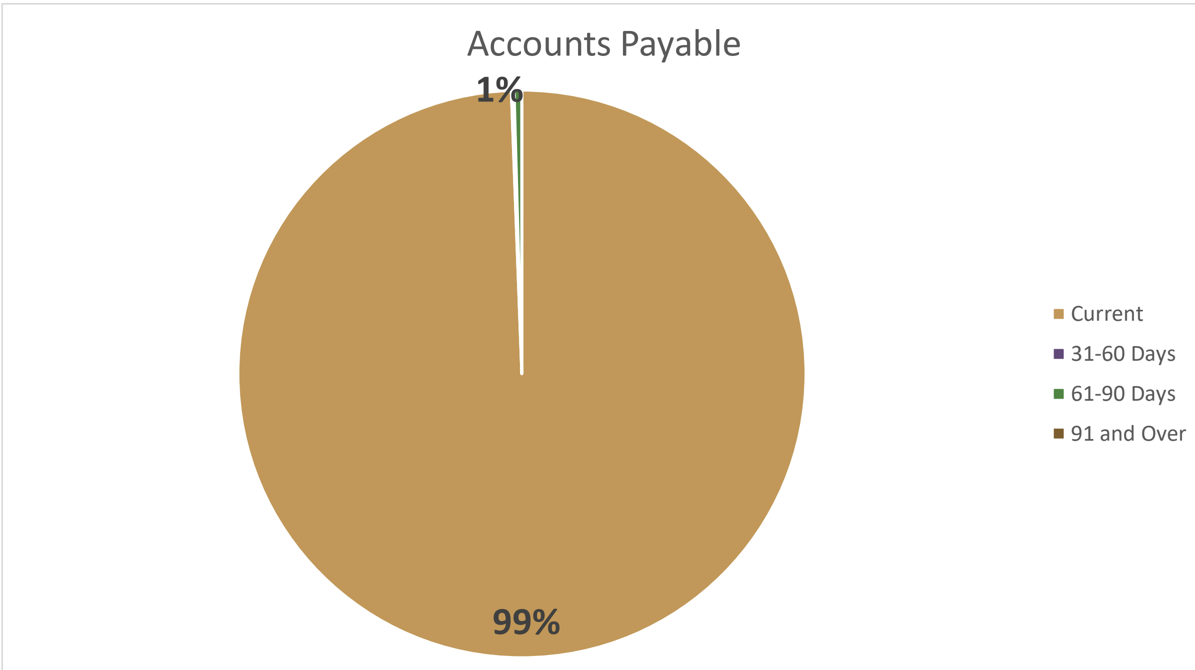
Other Misc Revenue		
	2025	2026
Jan	-	10,893
Feb	-	11,836
Mar	-	9,460
Apr	-	10,786
May	11,138	11,433
Jun	17,316	26,405
Jul	-	11,402
Aug	418,007	12,568
Sep	10,154	
Oct	11,082	
Nov	11,579	
Dec	29,369	
Totals	**508,645**	**104,784**

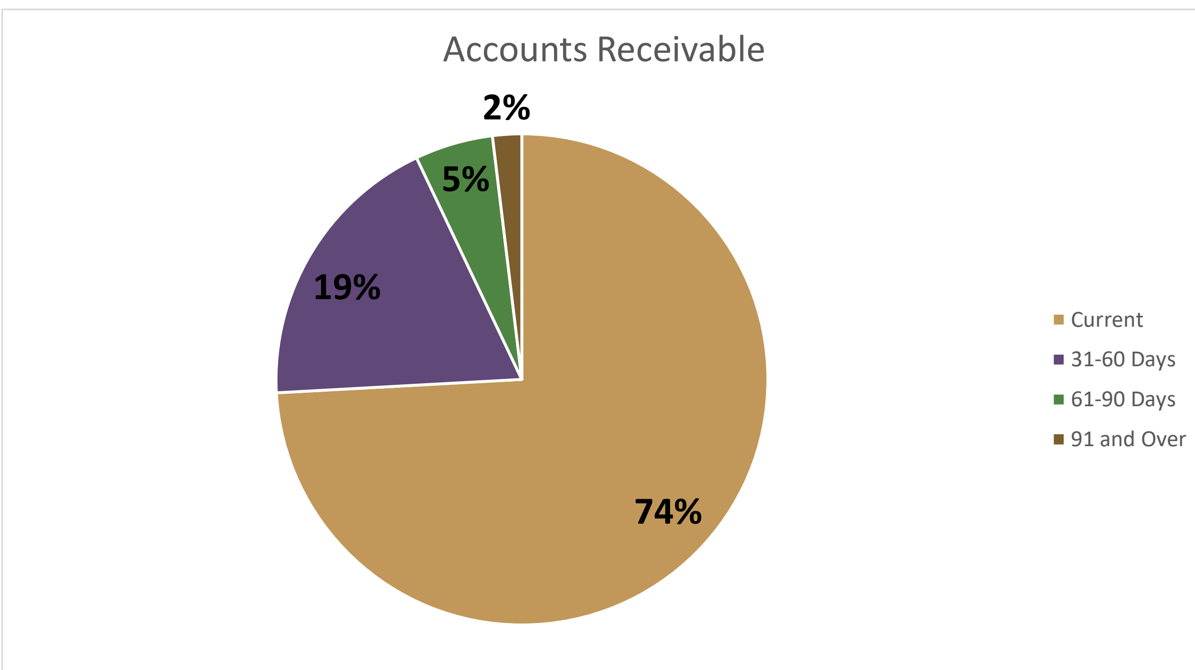




Aged Trial Balance Summary 8/31/2026

Summary	Current	31-60 Days	61-90 Days	91 and Over	Total
Accounts Payable	$ 3,427,958	$ 5,215	$ 15,336	$ -	$ 3,448,509
Accounts Receivable	$ 392,299	$ 99,482	$ 27,225	$ 10,124	$ 529,130





Utility Revenue Summary

Thru 8/31/2026

	2022	2023	2024	2025	2026	Increase (Decrease) over prior year
Water						
Consumption	5,357,972	5,346,827	5,994,452	6,463,960	4,544,061	(1,919,899)
Meter Charges	1,154,095	1,142,569	1,149,669	1,274,553	847,546	(427,007)
Flat Rate Wells	1,080	1,070	1,055	1,047	673	(374)
Labor Sales & Service	360	510	645	794	180	(614)
Connection Fees	158,153	187,700	197,750	178,025	116,900	(61,125)
Meter Sales & Repairs	-	-	-	1,926	1,209	(717)
Bad Debts Recovered	9,078	18,333	14,570	14,404	9,624	(4,779)
Water Vendor	30,621	23,386	23,750	28,428	20,015	(8,412)
Other Misc Revenue	41,581	26,855	26,049	41,488	167,545	126,057
Sewer						
Consumption	1,348,383	1,329,525	1,462,799	2,037,362	51,038	(1,986,324)
Meter Charges	1,543,413	1,527,970	1,537,038	1,704,088	1,133,731	(570,357)
Flat Rate Wells	5,400	5,352	5,277	5,234	394	(4,840)
Connection Fees	81,800	236,750	94,387	149,500	59,100	(90,400)
Septage Receiving Station	31,992	64,116	68,045	55,049	30,591	(24,458)
Other Misc Revenue	836,442	827,031	889,464	271,029	152,622	(118,408)
Contracted Base Rate	-	-	-	480,433	336,303	(144,130)
Solid Waste						
Utility Billing	1,576,222	1,585,175	1,916,324	1,931,086	1,292,116	(638,971)
Commercial Landfill	1,007,974	848,730	922,888	915,857	615,977	(299,880)
Gate Receipts	539,687	684,955	687,096	827,225	608,716	(218,508)
UB Commercial Service	1,484,111	1,646,760	2,021,679	2,143,469	1,613,315	(530,154)
Commercial Container Rent	177,291	220,416	217,578	265,106	159,099	(106,007)
Other Misc Revenue	175,707	175,758	182,341	191,115	111,459	(79,656)
Recycle Income	136,052	71,322	97,828	617,853	239,145	(378,708)
General Fund						
Street Light Utility	394,167	389,410	391,558	394,422	262,337	(132,086)
Storm Water						
Utility Billing	317,917	314,553	316,618	318,834	212,008	(106,826)
Other Misc Revenue	-	14,154	9,998	6,878	4,858	(2,020)
Waste Water Treatment Plant						
Consumption	-	-	-	231,814	1,488,905	1,257,090
Flat Rate Wells	-	-	-	-	2,970	2,970
Wastewater Reuse	257,474	240,795	467,436	354,430	216,130	(138,300)
Other Misc Revenue	-	-	-	50,000	-	(50,000)
Total	**16,666,973**	**16,930,023**	**18,696,294**	**20,955,408**	**14,298,567**	**(6,656,841)**

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.