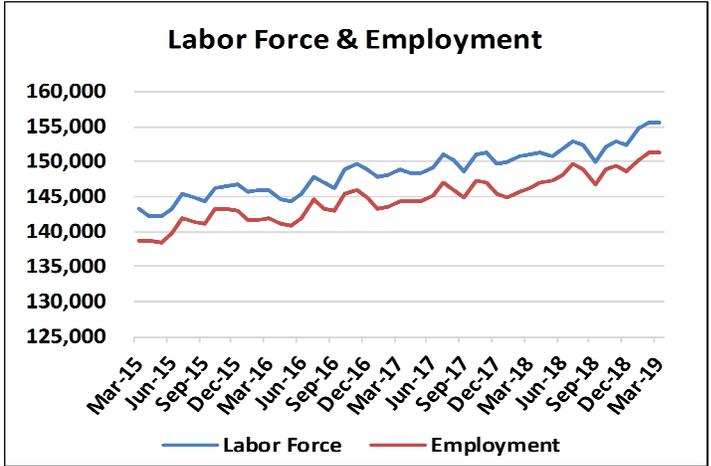
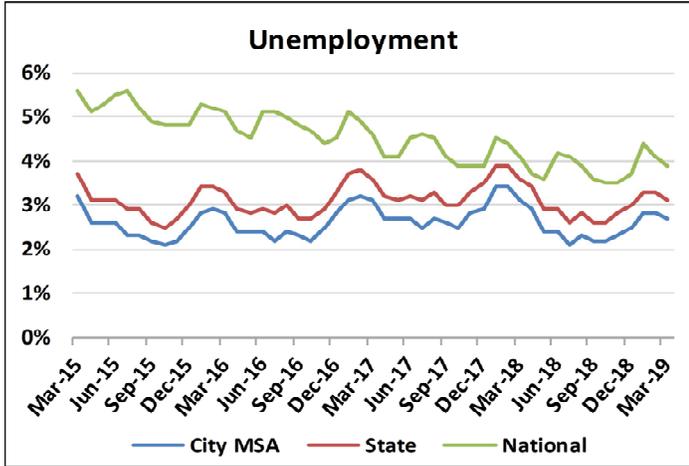


# **City of Sioux Falls Monthly Financial Status Report**

**April 30, 2019**

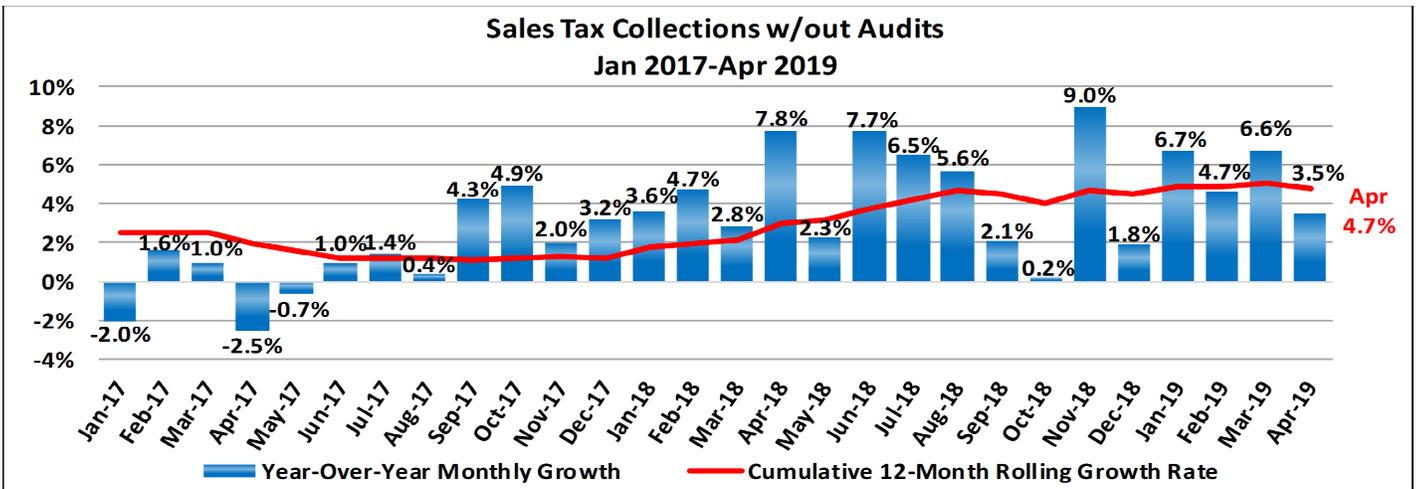
# Economic and Financial Overview

April 2019

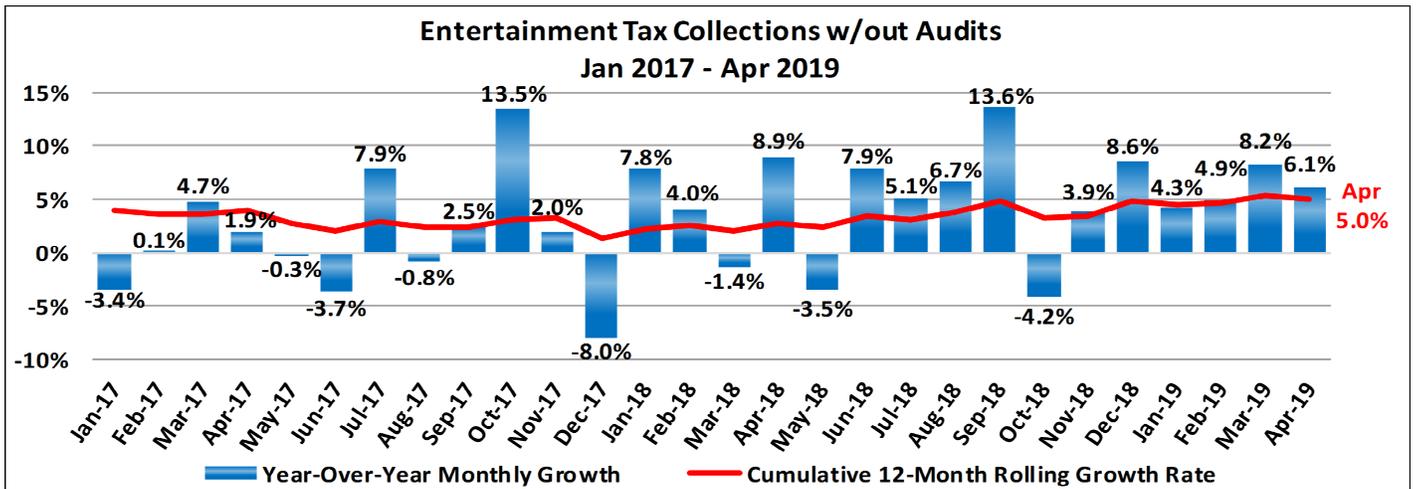


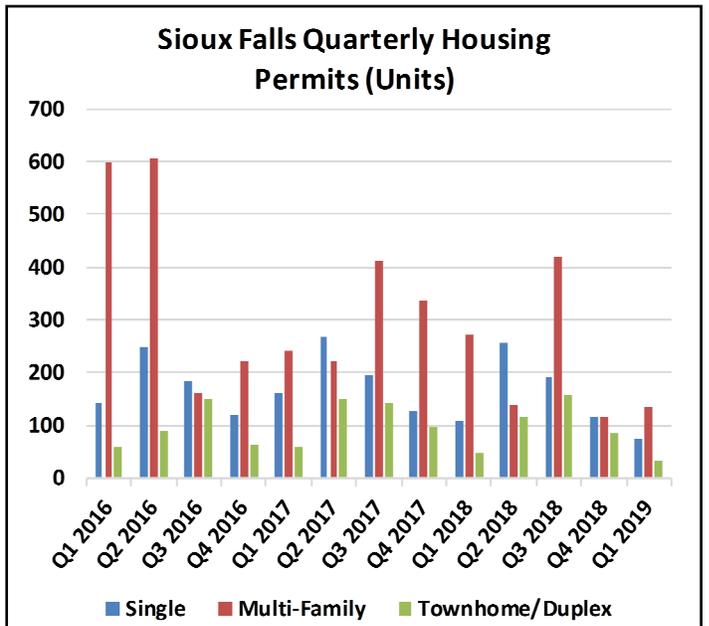
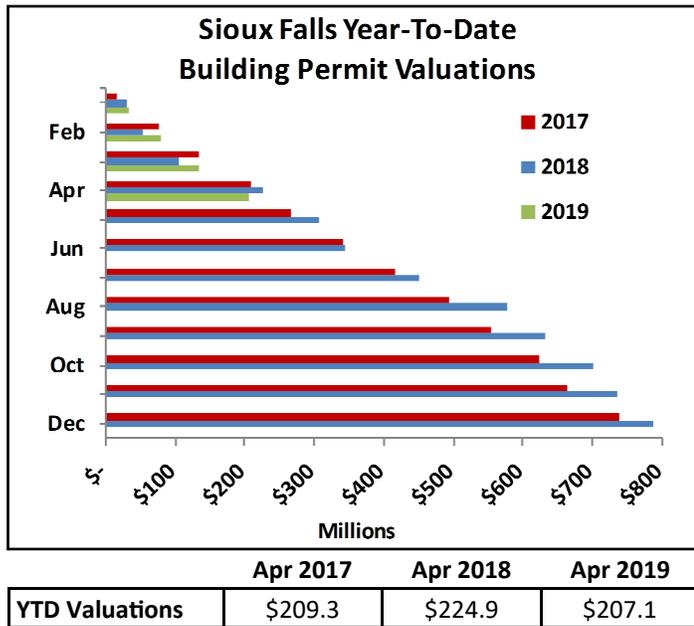
City MSA	Jan 2019	Feb 2019	Mar 2019
Unemployment	4,330	4,403	4,218
Unemployment Rate	2.8%	2.8%	2.7%

City MSA	Jan 2018	Feb 2019	Mar 2019
Labor Force	154,646	155,564	155,584
Employment	150,316	151,161	151,336



The 12-month rolling average (less audits) ended the month at 4.7%. On a year-over-year basis, as shown above, collections for April 2019 were up 3.5% over April 2018.





# FINANCIAL OVERVIEW

April 2019

## Capital Overview

#### Major Projects Recently Bid:

- Park Road & Lots—Falls Park and Great Bear
- 12th Street, Minnesota Avenue to Summit Avenue Reconstruction
- Tennis Lane, Louise Avenue to 57th Street Overlay and Utility Improvements
- Old Yankton Road Surfacing Improvements
- Marion Road Bridge Rehabilitation
- Southeastern Avenue, Klondike Trail to 49th Street Sewer Lining and Surfacing Improvements
- Terrace Park Ballfield Renovations
- Farm Field Irrigation

#### Major Projects In Design:

- Minnesota Avenue, Russell Street to 18th Street Overlay
- Madison Street Substation
- Southwest Sioux Falls Drainage Improvements
- Great Bear Chairlift Replacement
- Construction of Fire Station #12

#### Major Projects Under Construction:

- 26th Street and Southeastern Avenue Reconstruction
- 69th Street, Medical Court to Louise Avenue Reconstruction
- Playground Replacement Program-Morningside/McKenna/Terrace/Sertoma
- Veterans Parkway, Rice Street to I-90 Construction
- Minnesota Avenue, 85th Street to Highway 110
- Arrowhead Parkway, Sycamore Avenue to Veterans Parkway Reconstruction
- 57th Street and Solberg Avenue Intersection Improvements
- 2019 ADA Improvements
- 43rd Street and Terry Avenue Area Drainage Improvements
- Falls Park Development- Levitt Shell
- Bike Trail Reconstruction- Fawick to Cherry Rock
- Ellis Road, 12th Street to 41st Street Reconstruction
- Zoo Museum Lighting Replacement
- Downtown Parking Ramp Construction

#### Major Projects Still to Bid:

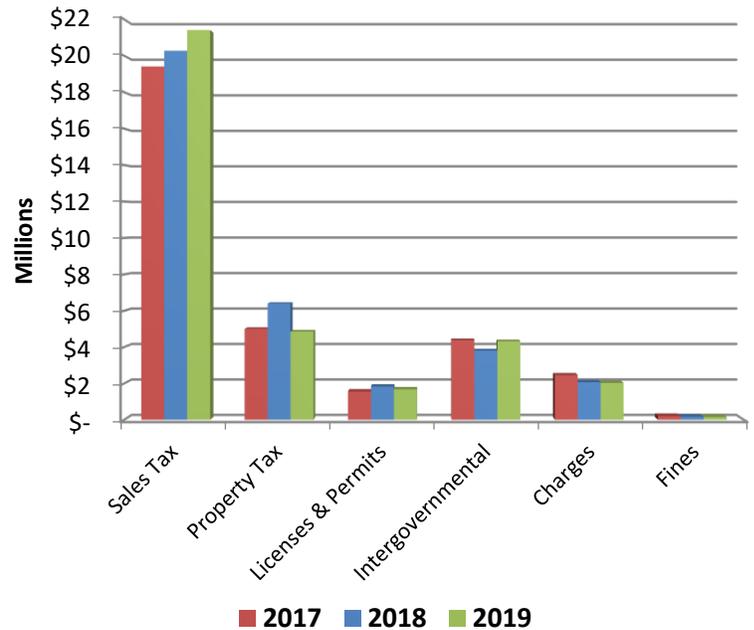
- Main Pump Station Replacement
- 41st Street and Western Avenue Intersection Reconstruction
- 49th Street, Marion Road to Solberg Avenue Overlay
- 20th Street, Cliff Avenue to 10th Avenue Sanitary Sewer Improvements
- ADA Improvements- Various Park Locations
- Sacred Buffalo Wall @ Sherman Park

# GENERAL FUND - REVENUE ANALYSIS

## YTD REVENUE

	2018	% Budget	2019	% Budget
January	\$ 7,308,335	5%	\$ 8,167,345	5%
February	11,271,505	12%	8,017,167	10%
March	7,450,736	17%	10,014,328	16%
April	9,995,827	23%	10,189,316	22%
May	33,169,534	44%	-	-
June	12,672,123	52%	-	-
July	9,882,976	58%	-	-
August	8,910,025	64%	-	-
September	7,703,407	69%	-	-
October	9,271,789	75%	-	-
November	25,546,121	91%	-	-
December	18,419,163	102%	-	-
12-31 Actual	<u>\$ 161,601,542</u>	102%	<u>\$ 36,388,156</u>	22%
YTD Actual	<u>\$ 36,026,404</u>	23%	<u>\$ 36,388,156</u>	22%
Budget	\$ 157,744,130		\$ 165,397,038	

## YTD REVENUE BY SOURCE



# GENERAL FUND - EXPENDITURE ANALYSIS

## YTD EXPENDITURES

	2018	% Budget	2019	% Budget
January	\$ 6,402,113	4%	\$ 6,603,930	4%
February	12,036,713	11%	12,559,099	11%
March	14,855,646	21%	17,676,194	22%
April	12,556,880	28%	11,333,255	28%
May	10,836,745	35%	-	-
June	13,892,360	44%	-	-
July	15,327,184	53%	-	-
August	15,154,792	62%	-	-
September	10,777,262	69%	-	-
October	12,393,586	77%	-	-
November	10,990,295	84%	-	-
December	21,359,593	97%	-	-
12-31 Actual	<u>\$ 156,583,169</u>	97%		
YTD Actual	<u>\$ 45,851,353</u>	28%	<u>\$ 48,172,478</u>	28%
Budget	\$ 158,986,887		\$ 169,145,330	

## YTD EXPENDITURES BY DEPARTMENT

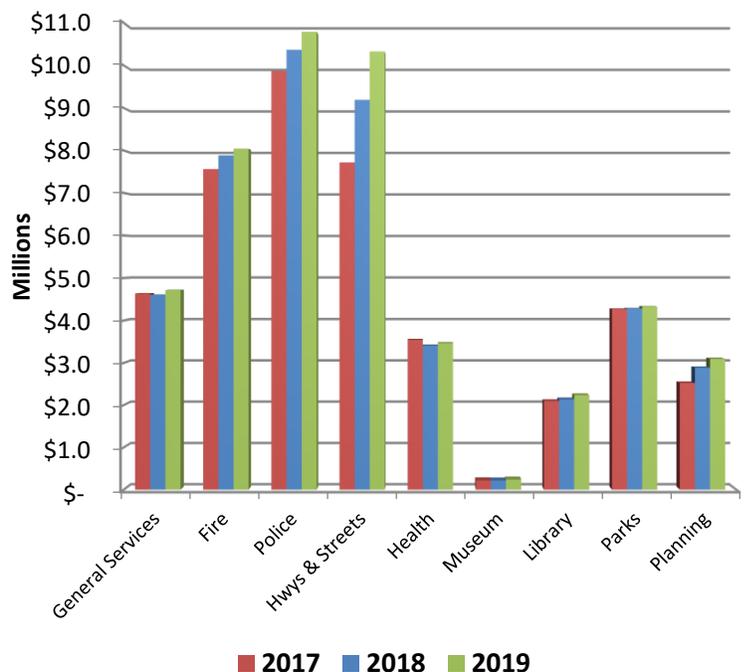


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**FUND SUMMARIES**

The focus of the General Fund, Sales Tax Fund, and all other non-internal service or enterprise funds within this monthly status report is on **available fund balance** as this is the balance that is anticipated to be available if actual results are as budgeted. In addition to the budget, unbudgeted changes in certain reserves such as inventories and debt service also impact the available balance. Estimated (or projected) unspent balance and allowances for changes in reserves are shown when they can be reasonably estimated. The summaries also contain a cash breakdown to identify available versus restricted or designated cash balances.

The focus of the internal service and enterprise funds within this monthly financial status report is on **cash flow** as these funds are driven by service levels not budget. These funds must have the necessary cash flow to meet current operating expenditures, maintain existing and construct new infrastructure, and to build reserves to meet unanticipated capital outlays or shortfalls in operating revenue.

**General Fund Summary..... 1**

The General Fund is the City's primary operating fund. The primary revenue sources are the first penny sales tax and property taxes. Other revenues include the frontage tax, licenses and permits, federal, state and county shared revenues, and charges for goods and services. Expenditures are used to fund operating activities including personnel expenditures for wages and benefits, professional services, repair and maintenance, supplies and materials, utilities, and other non-capital costs.

In addition to providing a current budget to actual expenditures comparison, the report also measures performance to two policy targets established by the City Council. The first is a comparison of the estimated available fund balance to budgeted expenditures with a target of 25% available fund balance to budget at year-end. The second policy target is an 11% cash balance to budget.

**Sales & Use Tax Summary..... 2**

The Sales & Use Tax Fund is a special revenue fund that accounts for capital purchases and debt service funded by the second penny sales tax. In addition to sales tax, revenues include special assessments and state or federal grants. Expenditures include purchase and construction of land, buildings, infrastructure, other capital improvements, and capital equipment.

As large construction project contracts are awarded and paid throughout the year and into future years, encumbrances have been added to the actual-to-budget comparison to provide a more accurate picture of remaining project budget balances. The long-term nature of the contracts and agreements is also the reason for the focus on unobligated fund balances to identify the estimated remaining resources that may be programmed for capital projects.

**Municipal Sales & Use Tax Collections (Accrual Basis)..... 3**

This report provides the detail of the sales & use tax receipts that are collected and remitted to the City by the State of South Dakota Department of Revenue. The first and second penny sales taxes are collected on essentially all local sales and are used as described above. The entertainment tax is collected on lodging, sales of alcoholic beverages, dining out, as well as ticket sales or admissions. The entertainment tax is used to fund operating and capital activities related to the operations of the Events Complex, Washington Pavilion, Orpheum Theatre, Sioux Falls Stadium and Great Plains Zoo. The lodging tax is collected on overnight stays with the entire amount collected being remitted to the Convention and Visitors Bureau for promoting the City. This report is prepared on an accrual basis consistent with collections for the month from the State Department of Revenue.

**Compilation of Other Funds ..... 4-6**

Special Revenue Funds are used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes. Additional Special Revenue Funds include the Entertainment Tax Fund, Community Development Fund, Transit Fund, and Storm Drainage Fund.

Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). This fund type includes the TIF Fund and General Government Construction (Administration Building) Fund. Certain funds within this category are on a reimbursement basis and will carry negative balances within available cash as they await reimbursement from trust funds or other sources.

Permanent Funds account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support specific programs. This fund type includes the Library Memorial Fund and Cottom Memorial Fund.

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**Internal Service Funds ..... 6**

The internal service funds are used to effectively accumulate and allocate costs internally among the City's various functions. Internal Service Funds are used for the City's self-insured health plan, workers' compensation, liability insurance, technology, and fleet management services. These services are provided to the other departments of the City on a cost reimbursement basis. Much like the enterprise funds, the internal service funds are driven by service levels and are non-appropriated. A change in cash position is provided for these funds to indicate balances available to meet the demands for service within these funds.

**Enterprise Fund Summary of Cash Flows ..... 7**

The Enterprise Funds account for the business-type activities of the government. The City of Sioux Falls uses enterprise funds to account for the activities of the electric light, public parking, sanitary landfill, water, and water reclamation operations. Demands for services determine the amount of resources necessary to provide the established service levels; thus, the funds are non-appropriated. A modified cash flow statement is provided for these funds as it provides the most useful information in monitoring the status of each of these funds and their ability to fund ongoing operating and capital needs.

**CAPITAL PROGRAM**

**Capital Program (CIP & OCEP) Fund & Department Summary ..... 8**

This capital summary is organized on a fund and departmental basis. It provides a general overview of the allocation of the various resources as well as providing current budget balances for the capital (CIP & OCEP) by department.

**Capital Improvement Program (CIP) Projects Summary ..... 9-12**

This CIP report presents each individual project within the capital program. As each project may involve several funds, the projects are organized by the primary department for which the project is being completed. Project budgets are balanced on a project-by-project basis. The report also contains a status code to define the status of each project. The codes are: N – not started; S – signed contract; PD – preliminary design; D – under design; DC – design completed; I – in construction; SC – substantially completed; W – under warranty; C - complete. Page 12 also includes a summary of the Arterial Streets projects' sources and uses.

**Other Capital Expenditures Program (OCEP) Summary ..... 13-16**

The OCEP report details the City's capital equipment program by fund and department. Equipment budgets are balanced on a departmental basis, not on an item-by-item basis.

**DEBT**

**Outstanding or Authorized Debt ..... 17**

This page is a detail of the City's current outstanding and/or authorized debt. It is meant as informational only as it does not place the debt into context as to the ability that each source has to repay the obligation. The ability to repay is shown in detail in the comprehensive annual financial report of each year. This report summarizes each debt issue that is outstanding or that has been approved but not yet issued, the general purpose for each debt issuance, the source of repayment, and the interest rates for each issue. The report is organized into two broad categories, governmental and business-type, to indicate the funding source being used to repay the obligation.

**BUDGET**

**Budget/Appropriation Adjustments ..... 18-19**

The appropriation and budget adjustment report shows budgetary actions that have occurred since the budget was initially adopted. The report is organized to show budget actions on a fund basis. The details for the supplement column are presented by month on the final page of this section to show specific actions and the reason for each supplement.

**City of Sioux Falls  
Monthly Financial Report  
April 30, 2019**

**General Fund Summary - Fund 100 (33% of year lapsed)**

Available Fund Balance			Unrestricted Cash Balance			
	Current Budget	Actual		2019	2018	2017
Available Fund Balance Jan 1	\$ 52,055,966	\$ 52,055,966	March	35,302,525	34,308,800	31,592,475
Revenues	165,397,038	36,388,156	April	33,181,960	31,613,990	26,659,533
Expenditures	(169,145,330)	(48,172,478)	Change	(2,120,565)	(2,694,810)	(4,932,942)
Net Change in Fund Balance	(3,748,292)	(11,784,322)		19.6%	19.6%	19.9%
Projected Unspent Budget	3,400,000	-	% Unrestricted Cash Balance to Budget (11% Policy Target)			
<b>Available Fund Balance</b>	<b>\$ 51,707,674</b>	<b>\$ 40,271,644</b>				
<b>% Available Fund Balance to Budget</b>	<b>30.6%</b>					

Budget Status						
Revenue	Current Budget	Actual Revenue	Long/(Short)	2019 YTD % of Budget	2018 YTD % of Budget	2017 YTD % of Budget
<b>Taxes</b>						
Property Tax	\$ 63,829,859	\$ 4,829,053	\$ (59,000,806)	8%	11%	9%
Sales Tax	64,246,271	21,412,519	(42,833,752)	33%	34%	31%
Frontage Tax	4,798,650	394,302	(4,404,348)	8%	12%	10%
Lodging Tax	1,219,750	229,229	(990,521)	19%	21%	25%
CVB BID Tax	2,359,692	585,618	(1,774,074)	25%	24%	24%
Other	113,500	25,307	(88,193)	22%	34%	27%
<b>Total Taxes</b>	<b>136,567,722</b>	<b>27,476,029</b>	<b>(109,091,693)</b>	<b>20%</b>	<b>22%</b>	<b>20%</b>
<b>Licenses and Permits</b>	<b>5,277,711</b>	<b>1,678,124</b>	<b>(3,599,587)</b>	<b>32%</b>	<b>37%</b>	<b>32%</b>
<b>Intergovernmental Revenue</b>						
Federal and State Grants	5,564,634	1,595,094	(3,969,540)	29%	23%	30%
Motor Vehicle Licenses	2,750,000	470,307	(2,279,693)	17%	14%	13%
County Support	1,135,000	283,750	(851,250)	25%	25%	25%
Liquor Tax Reversion	1,000,646	-	(1,000,646)	0%	0%	21%
Bank Franchise Tax	1,000,000	1,716,396	716,396	172%	221%	226%
Health and Fire Reversion	720,000	131,221	(588,779)	18%	18%	21%
Wheel Tax	170,000	85,140	(84,860)	50%	70%	49%
Other	174,956	38,269	(136,687)	22%	18%	17%
<b>Total Intergovernmental Revenue</b>	<b>12,515,236</b>	<b>4,320,178</b>	<b>(8,195,058)</b>	<b>35%</b>	<b>31%</b>	<b>35%</b>
<b>Charges for Goods and Services</b>	<b>8,927,443</b>	<b>2,030,614</b>	<b>(6,896,829)</b>	<b>23%</b>	<b>22%</b>	<b>24%</b>
<b>Fines and Forfeitures</b>	<b>717,000</b>	<b>150,169</b>	<b>(566,831)</b>	<b>21%</b>	<b>27%</b>	<b>31%</b>
<b>Investment Revenue</b>	<b>387,000</b>	<b>355,262</b>	<b>(31,738)</b>	<b>92%</b>	<b>-43%</b>	<b>52%</b>
<b>Other Revenue</b>	<b>1,004,926</b>	<b>377,780</b>	<b>(627,146)</b>	<b>38%</b>	<b>30%</b>	<b>30%</b>
<b>Total General Fund Revenue</b>	<b>\$ 165,397,038</b>	<b>\$ 36,388,156</b>	<b>\$ (129,008,882)</b>	<b>22%</b>	<b>23%</b>	<b>22%</b>
<b>Expenditures by Department</b>						
Mayor	\$ 749,927	\$ 187,648	\$ 562,279	25%	26%	27%
City Council	1,436,687	422,679	1,014,008	29%	31%	36%
Attorney	1,925,682	544,248	1,381,434	28%	27%	27%
HR	1,590,626	450,402	1,140,224	28%	29%	28%
Finance	3,201,321	864,469	2,336,852	27%	25%	27%
Facilities Management	1,847,370	468,020	1,379,350	25%	27%	25%
IT	4,359,503	1,253,240	3,106,263	29%	27%	28%
Multimedia Support	2,082,545	523,751	1,558,794	25%	27%	27%
<b>Total General Government</b>	<b>17,193,661</b>	<b>4,714,458</b>	<b>12,479,202</b>	<b>27%</b>	<b>27%</b>	<b>28%</b>
Fire	28,462,184	8,044,695	20,417,489	28%	29%	29%
Police	37,915,350	10,791,310	27,124,040	28%	29%	29%
<b>Total Public Safety</b>	<b>66,377,534</b>	<b>18,836,005</b>	<b>47,541,529</b>	<b>28%</b>	<b>29%</b>	<b>29%</b>
<b>Total Highways &amp; Streets</b>	<b>25,561,239</b>	<b>10,326,867</b>	<b>15,234,373</b>	<b>40%</b>	<b>36%</b>	<b>31%</b>
<b>Total Health</b>	<b>13,099,438</b>	<b>3,466,729</b>	<b>9,632,709</b>	<b>26%</b>	<b>27%</b>	<b>29%</b>
Parks	19,539,085	4,326,437	15,212,648	22%	24%	24%
Libraries	7,670,053	2,236,177	5,433,876	29%	29%	29%
Museum	635,672	239,394	396,278	38%	36%	37%
<b>Total Culture &amp; Recreation</b>	<b>27,844,810</b>	<b>6,802,008</b>	<b>21,042,802</b>	<b>24%</b>	<b>26%</b>	<b>25%</b>
<b>Total Planning &amp; Development Services</b>	<b>11,706,730</b>	<b>3,092,835</b>	<b>8,613,895</b>	<b>26%</b>	<b>28%</b>	<b>28%</b>
Transfers	7,361,918	933,576	6,428,342	13%	12%	13%
<b>Total General Fund Expenditures</b>	<b>\$ 169,145,330</b>	<b>\$ 48,172,478</b>	<b>\$ 120,972,852</b>	<b>28%</b>	<b>28%</b>	<b>27%</b>

City of Sioux Falls  
 Monthly Financial Report  
 April 30, 2019

Sales/Use Tax Fund Summary - Fund 253 (33% of year lapsed)

Unreserved Fund Balance & Cash Status:			
<b>Fund Balance January 1</b>	\$ 53,916,638	<b>Cash Balance January 1</b>	\$ 46,768,805
Less Restricted	(29,985,349)	Change in Cash Balance	11,057,246
Less Reserve	(700,000)	<b>Cash Balance April 30</b>	\$ 57,826,051
Less Committed	(18,591,787)		
<b>Available Fund Balance January 1</b>	\$ 4,639,502	Less Designated Cash	(5,686,068)
Pending Supplements	(4,085,000)	Less Restricted Cash	(553,217)
<b>Available Fund Balance</b>	<u>\$ 554,502</u>	Less Cash in Trust	(33,107,318)
		<b>Available Cash Balance</b>	<u>\$ 18,479,448</u>

Budget Status:				
Revenue	Current Budget	Actual	Long(Short)	
Taxes	\$ 64,246,271	\$ 21,412,519	\$ (42,833,752)	
Federal & State Grants	5,145,000	10,000	(5,135,000)	
Interest Earned on Trust Investments	-	167,575	167,575	
Special Assessments	595,000	19,487	(575,513)	
Platting Fees	1,551,000	808,528	(742,472)	
Contributions	2,704,134	8,000	(2,696,134)	
Transfers	-	-	-	
Other	100,000	169,326	69,326	
<b>Total Sales/Use Tax Fund Revenue</b>	<u>\$ 74,341,405</u>	<u>\$ 22,595,435</u>	<u>\$ (51,745,970)</u>	
Expenditures by Department	Current Budget	Expended	Encumbered	Balance
Facilities Management	\$ 1,059,298	\$ 69,962	\$ 287,649	\$ 701,687
Information Technology	549,253	-	-	549,253.00
Multimedia Support	226,465	31,339	1,465	193,661
<b>Total General Government</b>	<b>1,835,016</b>	<b>101,301</b>	<b>289,114</b>	<b>1,444,601</b>
Fire	4,738,717	585,190	1,963,433	2,190,094
Police	1,419,250	281,198	168,642	969,410
<b>Total Public Safety</b>	<b>6,157,967</b>	<b>866,388</b>	<b>2,132,075</b>	<b>3,159,504</b>
<b>Total Highways &amp; Streets</b>	<b>56,496,252</b>	<b>3,249,666</b>	<b>25,730,169</b>	<b>27,516,417</b>
<b>Total Health</b>	<b>368,219</b>	<b>30,478</b>	<b>28,905</b>	<b>308,836</b>
Park/Recreation	9,918,178	1,407,753	3,513,284	4,997,142
Library	1,198,718	210,463	104,711	883,544
Museum	164,191	-	-	164,191
<b>Total Culture &amp; Recreation</b>	<b>11,281,087</b>	<b>1,618,216</b>	<b>3,617,995</b>	<b>6,044,876</b>
<b>Total Planning &amp; Development Services</b>	<b>238,597</b>	<b>62,500</b>	<b>300</b>	<b>175,797</b>
<b>Debt Service</b>	<b>16,869,630</b>	<b>-</b>	<b>-</b>	<b>16,869,630</b>
<b>Total Sales/Use Tax Fund</b>	<u><b>\$ 93,246,768</b></u>	<u><b>\$ 5,928,549</b></u>	<u><b>\$ 31,798,559</b></u>	<u><b>\$ 55,519,660</b></u>

City of Sioux Falls  
Monthly Financial Report  
April 30, 2019

**Municipal Sales/Use Tax Collections (Accrual Basis)**

	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax		Lodging Tax	
	2019 1%	2018 1%	2019 1%	2018 1%	2019 1%	2018 1%	2019 1%	2018 1%
January	\$ 6,295,235	\$ 5,899,312	\$ 6,295,235	\$ 5,899,310	\$ 659,089	\$ 632,027	\$ 50,441	\$ 62,554
February	4,837,519	4,622,104	4,837,519	4,622,104	617,970	588,832	49,281	57,159
March	4,676,031	4,384,530	4,676,031	4,384,530	585,897	541,604	54,928	66,292
April	5,440,818	5,258,452	5,440,818	5,258,452	708,875	668,386	74,579	64,659
May	-	4,913,564	-	4,913,564	-	605,212	-	73,603
June	-	5,397,715	-	5,397,715	-	658,360	-	88,395
July	-	5,868,121	-	5,868,121	-	716,995	-	100,118
August	-	5,247,379	-	5,247,379	-	726,080	-	106,746
September	-	5,398,422	-	5,398,422	-	761,493	-	99,408
October	-	5,245,503	-	5,245,503	-	670,146	-	91,064
November	-	5,460,244	-	5,460,244	-	633,452	-	79,727
December	-	5,101,895	-	5,101,895	-	612,462	-	69,914
<b>Total Current Collections YTD</b>	<b>\$ 21,249,603</b>	<b>\$ 20,164,399</b>	<b>\$ 21,249,603</b>	<b>\$ 20,164,397</b>	<b>\$ 2,571,831</b>	<b>\$ 2,430,848</b>	<b>\$ 229,229</b>	<b>\$ 250,664</b>
<b>Percent Change Current Collections YTD</b>	<b>5.4%</b>	<b>4.7%</b>	<b>5.4%</b>	<b>4.7%</b>	<b>5.8%</b>	<b>5.0%</b>	<b>-8.6%</b>	<b>-17.6%</b>
<b>Adjustments to Current Collections</b>								
State Audit Collections/Adjustments	222,369	141,103	222,369	141,103	3,924 *	1,127	- *	-
City Economic Development Refund (ORD 42-05)	(59,453)	(30,757)	(59,453)	(30,757)	-	-	-	-
<b>Net Reportable Revenue YTD</b>	<b>\$ 21,412,519</b>	<b>\$ 20,274,745</b>	<b>\$ 21,412,519</b>	<b>\$ 20,274,743</b>	<b>\$ 2,575,755</b>	<b>\$ 2,431,976</b>	<b>\$ 229,229</b>	<b>\$ 250,664</b>
<b>Percent Change YTD Net Reportable Revenue</b>	<b>5.6%</b>	<b>4.4%</b>	<b>5.6%</b>	<b>4.4%</b>	<b>5.9%</b>	<b>4.8%</b>	<b>-8.6%</b>	<b>-17.6%</b>
*The audit adjustment is a result of some entities misreporting entertainment tax as lodging tax to the State Department of Revenue.								
<b>Percent Change YTD adjusted for lodging tax correction (estimated, not including audits)</b>					<b>5.4%</b>	<b>3.6%</b>	<b>3.3%</b>	<b>-8.4%</b>

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**ENTERTAINMENT TAX FUND (250)**

Description: Revenue from the one penny entertainment tax provides funding for City-owned Entertainment Venues.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 12,855,295	\$ 12,855,295		Total	\$ 9,376,277
Less Restricted	(3,655,231)	(3,655,231)		Available	<u>\$ 9,376,277</u>
Spendable Fund Balance	9,200,064	9,200,064			
Revenues	7,911,170	2,596,618	33%		
Expenditures					
Events Complex (Operating & Capital)	5,224,340	783,608	15%		
Orpheum Theatre (Operating & Capital)	853,819	12,843	2%		
Washington Pavilion (Operating & Capital)	5,501,218	1,203,113	22%		
Sioux Falls Stadium (Operating & Capital)	950,573	14,067	1%		
Great Plains Zoo (Operating)	231,730	115,865	50%		
Total Expenditures	<u>12,761,680</u>	<u>2,129,496</u>	<u>17%</u>		
Net Change in Fund Balance	(4,850,510)	467,122			
Available Fund Balance	<u>\$ 4,349,554</u>	<u>\$ 9,667,186</u>			

**COMMUNITY DEVELOPMENT FUND (260)**

Description: Federal and Local funding for affordable housing and other low-income benefit programs.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 24,047,960	\$ 24,047,960		Total	\$ 2,074,995
Less Restricted	(22,042,527)	(22,042,527)		Designated	788,174
Spendable Fund Balance	2,005,433	2,005,433		Restricted	401,941
Revenues	10,155,511	1,289,863	13%	Available	<u>\$ 884,880</u>
Expenditures	10,882,712	373,808	3%		
Net Change in Fund Balance	(727,201)	916,055			
Available Fund Balance	<u>\$ 1,278,232</u>	<u>\$ 2,921,488</u>			

**TRANSIT SYSTEM FUND (268)**

Description: Accounts for the activities of the City's transit and para-transit system funded by City, Federal, and User Fee revenues.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 4,323,396	\$ 4,323,396		Total	\$ 1,404,066
Less Restricted	(428,436)	(428,436)		Available	<u>\$ 1,404,066</u>
Spendable Fund Balance	3,894,960	3,894,960			
Revenues					
Federal Grants	2,981,049	-			
State Operating	63,000	-			
Transfers In (General Fund & Sales Tax Fund)	6,378,342	-			
Miscellaneous	-	-			
Total Revenues	<u>9,422,391</u>	<u>-</u>			
Expenditures					
Operating	8,682,908	1,890,894	22%		
Capital	1,387,266	-			
Total Expenditures	<u>10,070,174</u>	<u>1,890,894</u>	<u>19%</u>		
Net Change in Fund Balance	(647,783)	(1,890,894)			
Available Fund Balance	<u>\$ 3,247,177</u>	<u>\$ 2,004,066</u>			

**STORM DRAINAGE FUND (272)**

Description: The City's storm drainage system is funded by a combination of storm drainage and development fees.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 6,889,572	\$ 6,889,572		Total	\$ 7,306,106
Less Restricted	-	-		Designated	2,761,868
Spendable Fund Balance	6,889,572	6,889,572		Available	<u>\$ 4,544,238</u>
Revenues	22,969,961	2,186,854	10%		
Expenditures					
Operating	3,524,856	768,488	22%		
Capital	26,197,744	849,401	3%		
Debt Service	301,787	150,894	50%		
Total Expenditures	<u>30,024,387</u>	<u>1,768,782</u>	<u>6%</u>		
Net Change in Fund Balance	(7,054,426)	418,072			
Available Fund Balance	<u>\$ (164,854)</u>	<u>\$ 7,307,644</u>			

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**T.I.F. DISTRICT FUND (396)**

Description: Improvements funded by Tax Increment Financing.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 262,540	\$ 262,540		Total	\$ 212,310
Less Restricted	-	-		Restricted	24,575
Spendable Fund Balance	262,540	262,540		Trust	105,849
Revenues	2,944,500	31,461	1%	Available	<u>\$ 81,885</u>
Expenditures	2,944,500	131,499	4%		
Net Change in Fund Balance	-	(100,037)			
Available Fund Balance	<u>\$ 262,540</u>	<u>162,503</u>			

**OUTSTANDING T.I.F. DISTRICTS**

TIF #/Location	Approved Plan Beginning - Ending Year	Base Equalized Taxable Valuation	Base Property Taxes	Current Equalized Taxable Valuation <sup>1</sup>	Current Property Taxes <sup>1</sup>	Increment Paid to Date	Total Reimbursable Approved Project Costs (Less Financing Costs)
TIF #5 (Bonds) Cherapa Place	2005-2025	\$ 384,417	\$ 8,615	\$ 18,042,765	\$ 367,787	\$ 2,952,283	\$ 1,565,000
TIF #7 MN Center	2007-2027	477,952	10,202	7,527,804	153,448	767,410	700,000
TIF #10 Lumber Exchange	2010-2030	729,596	14,487	18,227,668	371,557	1,563,882	4,750,000
TIF #11 Bancroft	2011-2031	276,667	5,581	2,640,371	53,822	205,826	475,000
TIF #12 DeKalb Lofts	2011-2031	14,160,584	285,630	19,098,679	389,311	288,725	1,503,000
TIF #13 Raven	2012-2032	4,283,688	90,063	11,661,014	237,700	452,910	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,585,359	33,331	10,537,135	214,791	620,687	2,224,000
TIF #15 Sports Complex	2012-2032	254,653	5,354	33,751,809	688,004	2,507,643	10,262,772 <sup>2</sup>
TIF #16 Whittier Heights	2012-2032	241,921	5,086	8,821,272	179,815	74,663	2,820,000
TIF #18 Phillips Avenue Lofts	2013-2033	722,216	15,801	6,045,613	123,235	263,787	2,560,000
TIF #20 Washington Square	2015-2035	334,778	7,324	17,372,244	354,119	-	2,900,000
TIF #21 Cascade (Phillips)	2017-2037	371,292	7,568	1,000,120	20,387	-	4,100,000

<sup>1</sup> Values represent amounts levied in 2018 and payable in 2019.

<sup>2</sup> Total cost reimbursement is estimated to be \$5.3 million.

**LIBRARY MEMORIAL FUND (482)**

Description: Accounts for the use of private contributions/endowments to support Library activities.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 40,441	\$ 40,441		Total	\$ 40,622
Less Restricted	(24,767)	(24,767)		Restricted	24,767
Spendable Fund Balance	15,674	15,674		Available	<u>\$ 15,855</u>
Revenues	300	90	30%		
Expenditures	5,000	-			
Net Change in Fund Balance	(4,700)	90			
Available Fund Balance	<u>\$ 10,974</u>	<u>\$ 15,764</u>			

**COTTAM MEMORIAL FUND (486)**

Description: As a bequest from the Cottam estate, interest from this Fund is used to recognize meritorious or heroic service.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 5,414	\$ 5,414		Total	\$ 5,440
Less Restricted	(2,000)	(2,000)		Restricted	2,000
Spendable Fund Balance	3,414	3,414		Available	<u>\$ 3,440</u>
Revenues	50	12	24%		
Expenditures	400	-			
Net Change in Fund Balance	(350)	12			
Available Fund Balance	<u>\$ 3,064</u>	<u>\$ 3,426</u>			

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**GENERAL GOV'T CONSTRUCTION FUND (597)**

Description: Funding for the construction of the City Center.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 1,758,994	\$ 1,758,994		Total \$ 1,454,117
Less Restricted	-	-		Trust 1,456,302
Spendable Fund Balance	<u>1,758,994</u>	<u>1,758,994</u>		<b>Available \$ (2,185) *</b>
Revenues	-	13,923		
Expenditures	<u>1,467,664</u>	<u>313,787</u>	21%	* Reimbursement from Trust
Net Change in Fund Balance	<u>(1,467,664)</u>	<u>(299,863)</u>		
Available Fund Balance	<u>\$ 291,330</u>	<u>\$ 1,459,131</u>		

**INTERNAL SERVICE FUND CASH BALANCES**

	<u>Balance, Jan. 1</u>	<u>Balance, Apr. 30</u>	<u>Increase/(Decrease)</u>
Fleet Revolving Fund (851)	\$ 5,040,378	\$ 5,171,808	\$ 131,430
City Health/Life Benefit Fund (852)	\$ 6,472,301	\$ 7,560,649	\$ 1,088,348
Workers' Compensation Fund (855)	\$ 5,005,902	\$ 4,494,334	\$ (511,568)
Technology Revolving Fund (857)	\$ 5,948,685	\$ 4,613,860	\$ (1,334,825)
Insurance Liability Fund (880)	\$ 3,735,239	\$ 2,207,095	\$ (1,528,144)

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**Enterprise Fund Summary of Cash Flows (Year-to-Date)**

	LIGHT	PUBLIC PARKING	LANDFILL	WATER	WATER RECLAMATION
Operating Revenue	\$ 3,104,369	\$ 1,116,919	\$ 3,186,583	\$ 9,178,197	\$ 10,827,762
Operating Expenses	<u>(2,571,915)</u>	<u>(639,137)</u>	<u>(2,535,809)</u>	<u>(7,157,143)</u>	<u>(7,485,529)</u>
Operating Income	532,454	477,782	650,774	2,021,054	3,342,233
Adjustment of Operating Income to Cash Flow Basis*	<u>140,613</u>	<u>54,265</u>	<u>57,360</u>	<u>1,860,793</u>	<u>4,184,068</u>
*Add back depreciation and adjust for changes in receivables and payables					
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>673,067</b>	<b>532,047</b>	<b>708,134</b>	<b>3,881,847</b>	<b>7,526,301</b>
Cash Flows from Capital and Related Financing Activities					
Capital Activities	(40,180)	(7,027,513)	(82,380)	(2,535,112)	(1,198,864)
Transfers	-	-	-	-	-
Financing (Debt) Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,505,585)</u>	<u>(4,778,096)</u>
<b>TOTAL CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(40,180)</b>	<b>(7,027,513)</b>	<b>(82,380)</b>	<b>(4,040,697)</b>	<b>(5,976,960)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>40,981</b>	<b>83,333</b>	<b>236,049</b>	<b>181,457</b>	<b>278,870</b>
Net increase (Decrease) in Cash	673,868	(6,412,133)	861,803	22,607	1,828,211
Cash and Cash Equivalents, Beginning January 1	<u>3,834,939</u>	<u>21,010,845</u>	<u>25,832,768</u>	<u>17,584,091</u>	<u>27,708,329</u>
Cash and Cash Equivalents, Ending	4,508,807	14,598,712	26,694,571	17,606,698	29,536,540
Restricted Cash	<u>-</u>	<u>(12,239,518)</u> <sup>1</sup>	<u>(10,215,515)</u> <sup>2</sup>	<u>(6,936,463)</u> <sup>3</sup>	<u>-</u>
<b>AVAILABLE CASH AND CASH EQUIVALENTS</b>	<b><u>\$ 4,508,807</u></b>	<b><u>\$ 2,359,194</u></b>	<b><u>\$ 16,479,056</u></b>	<b><u>\$ 10,670,235</u></b>	<b><u>\$ 29,536,540</u></b>

<sup>1</sup> Debt Service/Reserve/Project Fund

<sup>2</sup> Close/Postclosure Costs

<sup>3</sup> Debt Service/Reserve

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**Capital Program - 2019 Capital Program Fund and Department Summary**

<b>Fund/Department</b>	<b>Current Budget</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Balance</b>	<b>% Expended &amp; Encumbered</b>
Entertainment Tax					
Events Complex	\$ 4,000,185	\$ 729,904	\$ 872,683	\$ 2,397,597	40%
Orpheum	191,138	-	8,960	182,178	5%
Washington Pavilion	2,933,945	556,627	75,495	2,301,823	22%
Sioux Falls Stadium	65,992	-	-	65,992	0%
<b>Total Entertainment Tax</b>	<b>7,191,260</b>	<b>1,286,531</b>	<b>957,138</b>	<b>4,947,591</b>	<b>31%</b>
Sales Tax					
Facilities Management	1,059,298	69,962	287,649	701,687	34%
Technology	549,253	-	-	549,253	0%
Multimedia Support	226,465	31,339	1,465	193,661	14%
Fire	4,738,717	585,190	1,963,433	2,190,094	54%
Police	1,419,250	281,198	168,642	969,410	32%
Highways & Streets	56,496,252	3,249,666	25,730,169	27,516,417	51%
Health	368,219	30,478	28,905	308,836	16%
Parks & Recreation	9,918,178	1,407,753	3,513,284	4,997,142	50%
Library	1,198,718	210,463	104,711	883,544	26%
Planning & Development Services	238,597	62,500	300	175,797	26%
Museum	164,191	-	-	164,191	0%
<b>Total Sales Tax</b>	<b>76,377,138</b>	<b>5,928,549</b>	<b>31,798,559</b>	<b>38,650,030</b>	<b>49%</b>
Transit	1,387,266	-	-	1,387,266	0%
Storm Drainage	26,197,744	849,401	9,180,045	16,168,299	38%
General Government Bond Construction	1,467,664	313,787	432,394	721,483	51%
Electric Light	5,615,541	40,180	875,093	4,700,268	16%
Public Parking	15,787,988	5,204,964	10,063,082	519,942	97%
Sanitary Landfill	5,872,189	82,380	1,855,591	3,934,219	33%
Water	21,732,550	2,535,112	9,160,715	10,036,723	54%
Water Reclamation	58,430,091	1,198,865	10,705,499	46,525,727	20%
Fleet	8,225,936	1,478,764	3,027,479	3,719,693	55%
Technology Revolving	1,823,962	44,845	-	1,779,117	2%
<b>Total Capital (CIP &amp; OCEP)</b>	<b>\$ 230,109,329</b>	<b>\$ 18,963,378</b>	<b>\$ 78,055,594</b>	<b>\$ 133,090,358</b>	<b>42%</b>

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**Capital Program - 2019 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers	Expensed	Encumbered	Balance
<b>Facilities Management</b>							
06002	City Administrative Office Building	SC	\$ 1,467,664	\$ -	\$ 313,787	\$ 432,394	\$ 721,483
06011	Fire Station Lighting Upgrades	N	20,000	-	-	-	20,000
06012	Centralized Facilities Improvements	I	758,608	-	69,962	222,104	466,542
06014	Street Generators	D	100,000	-	-	17,550	82,450
<b>Fire</b>							
09002	Construction of Fire Station #12	D	255,400	-	-	-	255,400
09004	Station Parking Lot Replacements	SC	25,050	-	-	-	25,050
09008	Land Acquisition for Future Fire Stations	N	220,000	-	-	-	220,000
09010	Public Safety Facility Study	D	106,508	-	26,683	60,930	18,896
09012	Station #9 Front Redesign, Windows & Siding	I	21,535	-	-	21,535	-
09014	Training Ctr Portable Burn Tower	I	300,000	-	-	289,757	10,243
09015	Fire Station 7 Generator	D	150,000	-	1,590	3,710	144,700
09017	Public Safety Training Center	PD	730,000	-	-	2,500	727,500
<b>Highways &amp; Streets</b>							
11006	Arterial Street Improvements	I	15,594,205	(10,504,000)	-	-	5,090,205
11012	Arterial Intersection Improvements	I	2,632,340	2,000,000	667,220	1,465,392	2,499,728
11035	Maple St, Career Ave to Marion Road	W	8,140	-	-	8,140	-
11042	85th, Minnesota Ave to Cliff Ave	C	44,662	-	468	-	44,193
11064	Arrowhead Parkway Improvements	I	3,035,263	-	43,326	111,088	2,880,849
11071	69th, Vineyard Ave to Sycamore Ave	W	14,346	-	902	74	13,370
11089	85th St, Louise Ave to Tallgrass Av	SC	3,799,595	-	16,920	45,092	3,737,583
11090	Tea/Ellis Rd, 26th St to 41st St	I	5,038,734	450,000	320,989	4,617,782	549,963
11092	Southeastern Ave, 18th to N of 26th	D	96,543	-	14,296	68,312	13,935
11096	69th St, Louise Ave to Medical Crt	I	413,381	7,119,000	519,768	6,805,258	207,354
11003	Major Street Reconstruction	I	906,197	(906,197)	-	-	-
11043	Madison Ave, West Ave to Louise Ave	I	1,037,843	175,000	273,513	737,388	201,942
11063	West 12th Street Bridge Replacement	I	34,143	50,000	6,095	58,360	19,688
11097	Minnesota Ave, Russell to 18th St	PD	15,599	906,197	311,987	501,777	108,032
11015	Collector Street Expansion	C	1,015,322	-	-	-	1,015,322
11001	Concrete Pavement Restoration	I	3,605,814	(350,000)	111,227	1,141,798	2,002,789
11002	School Dist/Park Site Coordination	D	345,000	100,000	-	114,622	330,378
11007	Downtown Area Street & Utility Improvements	I	1,755,867	(200,000)	229,153	368,750	957,964
11008	Communications Network Upgrade	I	100,000	-	-	-	100,000
11009	Right-of-Way Acquisition	D	550,000	-	5,097	1,425	543,478
11010	Traffic Signal Improvements	I	242,505	-	-	213,348	29,157
11011	Railroad Crossing Improvements	D	823,173	-	-	32,439	790,734
11013	SDDOT Project Coordination	D	887,514	300,000	16,913	258,929	911,671
11014	Bridge & Retaining Wall Rehabilitation	I	466,590	-	28,065	258,759	179,767
11016	26th St & I-229 Area Improvements	I	2,785,213	(200,000)	153,129	1,776,440	655,644
11017	85th St & I-29 Improvements	PD	250,581	-	-	70	250,511
11018	ADA Improvements	I	908,332	400,000	96,102	1,085,500	126,731
11020	Drainage Improvements in Developing Areas	I	3,203,371	(945,000)	194,110	1,228,022	836,239
11021	Sump Pump Collection Systems	I	381,692	-	11,096	147,607	222,989
11022	Unforeseen Drainage Improvements	I	267,140	-	351	41,883	224,906
11023	Drainage Conveyance Improvements	I	4,734,256	1,280,000	248,205	5,056,637	709,415
11026	Covell Area Basin Drainage Improvements	D	359,826	250,000	153,789	40,653	415,385
11027	Street Lights in Newly Developed Areas	I	371,990	(100,000)	17,760	158,043	96,186
11028	60th Street North Improvements	PD	50,500	-	-	-	50,500
11029	49th St Extension	PD	338,191	-	-	2,165	336,026
11030	LED Street Light Upgrade Program	I	501,212	100,000	376,155	61,468	163,588
11031	Terry Ave & 43rd St Improvements	I	5,792,849	(800,000)	3,760	2,277,631	2,711,459
11037	Russell St, Westport Ave to Minnesota Ave	W	54,682	-	-	14,992	39,691
11046	Non-point Bank Stabilization	D	8,196,061	30,000	2,522	255,827	7,967,712
11066	Rail Yard Development	I	1,547,112	-	12,589	338,293	1,196,229
11067	Veterans Parkway Construction	I	1,312,223	-	-	16,955	1,295,268

Status Codes: (N) Not Started (S) Signed Contract (PD) Preliminary Design (D) Under Design (DC) Design Completed  
(I) In Construction (SC) Substantially Completed (W) Under Warranty (C) Complete

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**Capital Program - 2019 Capital Improvements Program Projects Summary**

<b>Proj. #</b>	<b>Project Description</b>	<b>Proj. Status</b>	<b>Approved Budget</b>	<b>Transfers</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Balance</b>
<b>Highways &amp; Streets (con't)</b>							
11068	Annexation Infrastructure Improvements	NS	600,000	-	-	-	600,000
11073	Core Neighborhood Reconstruction	I	2,453,057	(200,000)	8,607	1,563,716	680,734
11074	Surface Treatment Program	I	1,591,805	-	-	1,218,191	373,614
11075	Pedestrian & Bicycle Improvements	I	759,310	-	-	53,338	705,972
11076	41st St Improvements	NS	10,000	-	-	750	9,250
11077	Security Improvements	I	1,620	-	-	-	1,620
11078	Flood Control System Improvements	I	488,392	(300,000)	-	-	188,392
11079	Asphalt Street Rehabilitation	I	5,578,085	380,000	180,271	5,115,170	662,644
11086	Bridge Reconstruction Program	D	5,093,094	-	103,556	400,196	4,589,342
11087	Regional Storm Water Analysis & Imp	D	3,163,112	-	180,519	548,357	2,434,236
11098	Benson Rd & I-229 Area Improvements	PD	25,000	-	-	-	25,000
<b>Events Complex</b>							
13001	Arena Building Improvements	I	20,000	-	-	-	20,000
13005	Convention Center Building Improvements	I	1,283,460	-	43,178	675,380	564,901
13014	Events Center Improvements	I	892,636	-	150,283	53,256	689,097
<b>Washington Pavilion</b>							
13003	Washington Pavilion Building Improvements	I	1,944,790	-	76,933	75,495	1,792,361
<b>SF Stadium</b>							
13013	Sioux Falls Stadium Improvements	NS	65,992	-	-	-	65,992
<b>Orpheum Theatre</b>							
13002	Orpheum Building Improvements	D	124,138	-	-	8,960	115,178
<b>Parks &amp; Recreation</b>							
14001	Falls Park Development	I	2,013,663	-	672,113	727,611	613,939
14002	Bike Trail Development	SC	91,458	-	-	26,607	64,851
14003	Systematic Reconstruction of Bike Trail	I	570,994	-	17,400	408,526	145,068
14004	Arrowhead Park Development	N	20,000	-	-	-	20,000
14006	Disc Golf Course Development	C	9,639	-	-	-	9,639
14007	Park Roads & Parking Lot Rehabilitation	I	507,324	-	30,348	177,386	299,590
14008	Park Land Acquisition	PD	213,106	-	2,500	3,408	207,198
14009	Aquatic Facilities Development	D	541,533	(105,000)	42,175	108,828	285,530
14012	Spencer Park Improvements	D	313,321	-	-	2,505	310,816
14013	Harmodon Park Improvements	D	35,000	-	-	-	35,000
14014	River Greenway Improvements	D	107,807	-	42,152	64,636	1,019
14021	Playcourt Cyclic Reconstruction	I	322,055	-	-	315,020	7,035
14022	Development of Play Structures	I	1,352,636	-	-	89,543	1,263,094
14023	Picnic Shelter Improvements	C	5,922	-	-	-	5,922
14025	Great Bear Master Plan Improvements	D	131,341	-	10,162	120,505	674
14026	Zoo Master Plan Improvements	I	226,535	-	158,111	47,487	20,937
14029	Memorial Park Development	SC	5,343	-	-	1,871	3,472
14030	Tuthill Park Development	I	98,434	-	3,350	48,158	46,926
14031	Terrace Park Development	I	471,610	-	12,913	381,815	76,883
14033	Cherry Rock Park Improvements	I	154,850	45,000	2,353	189,789	7,709
14034	Arboretum & East Sioux Falls Park Developments	D	136,000	-	14,400	90,995	30,605
14037	Water Meter Pit Modifications	D	38,000	-	-	-	38,000
14038	Lien Park Improvements	D	50,000	-	-	-	50,000
14049	Farm Field Renovation	I	79,280	35,000	6,505	101,481	6,294
14053	Yankton Trail Park Improvements	D	3,270	-	-	1,670	1,600
14059	Sertoma Park Improvements	D	32,000	-	-	-	32,000
14060	Sherman Park Improvements	D	324,000	-	1,450	40,550	282,000
14063	Skate Park Improvements	N	35,500	-	-	-	35,500
14067	Internal Trail Reconstruction	I	287,840	25,000	103	295,551	17,187
14068	ADA Transition Plan Improvements	D	396,520	-	23,520	28,000	345,000
14071	Space Needs Study	D	144,000	-	-	-	144,000
<b>Library</b>							
15003	Prairie West Library Improvements	I	69,218	-	-	40,761	28,457
15005	Fiber Optic Connection - Oakview	I	100,000	-	-	63,950	36,050

Status Codes: (N) Not Started (S) Signed Contract (PD) Preliminary Design (D) Under Design (DC) Design Completed  
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**City of Sioux Falls**  
**Monthly Financial Report**  
**April 30, 2019**

**Capital Program - 2019 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers	Expensed	Encumbered	Balance
<b>Planning &amp; Development Services</b>							
16001	Sculpture Walk	C	30,000	-	12,500	-	17,500
17001	Core Façade Revitalization	I	184,897	-	50,000	-	134,897
<b>Public Parking</b>							
19001	Parking Lot & Parking Ramp Improvements	I	60,000	-	-	-	60,000
19002	New Parking Facility	I	15,521,988	-	5,180,078	10,059,084	282,826
<b>Electric Light</b>							
20001	Unforeseen Electrical System Replacement	I	463,599	-	19,307	73,276	371,016
20002	Circuit Improvements	I	4,379,177	-	2,884	243,138	4,133,155
20004	Electronic Automated Meter Reading	I	546,425	-	17,989	525,081	3,355
20005	Light & Power Facility Improvements	PD	33,345	-	-	2,610	30,735
<b>Sanitary Landfill</b>							
21001	Leachate Recirculation	I	3,134,321	-	62,310	496,500	2,575,511
21002	Land Acquisition	D	480,162	(300,000)	-	-	180,162
21003	Perimeter Fencing	D	23,000	-	-	-	23,000
21004	Building Improvements	D	655,135	-	20,070	48,099	586,967
21006	Composting Facilities Expansion	I	994,985	300,000	-	1,283,146	11,839
21007	Relocation of Wall Lake Drainageway	D	364,000	-	-	-	364,000
21010	Solid Waste Master Plan	D	35,586	-	-	27,846	7,740
<b>Water</b>							
22001	Land Acquisition	PD	1,120,000	-	1,037,879	-	82,121
22002	Other Mains, Unforeseen Water Projects	I	3,580,877	1,425,000	144,366	3,601,074	1,260,437
22003	City Wide Water Main Replacements	I	2,605,000	(1,637,000)	103	1,213	966,685
22005	Water Purification Building Improvements	I	2,906,944	-	882,351	1,040,531	984,062
22007	Water Collector Well Improvements	C	70,000	-	-	-	70,000
22011	Foundation Park Water Main	D	750,000	-	19,130	52,270	678,600
22037	Transmission Main Rehabilitation	I	2,200,422	-	5,355	1,165,472	1,029,595
22039	Drexel/Danberry Dr Water Main Replacement	D	9,284	-	1,980	-	7,305
22050	Bennett St, Cliff to Blauvelt Water Main	SC	4,034	-	-	-	4,034
22052	Water Valve Rehabilitation	D	530,000	-	-	44,500	485,500
22053	Vac E Ave, 9th St, Wayland Ave	SC	43,391	-	-	3,037	40,354
22054	Rough Rider Dr, 32nd St	I	21,907	-	170	6,178	15,558
22055	12th St, Grange to Minnesota Water Main	I	51,564	907,000	1,248	825,133	132,182
22058	Holt Ave, 28th St to 33rd St Wtr Ma	D	13,060	-	5,460	1,926	5,674
22059	Pebble Creek/Drexel Water Main	D	44,045	-	24,259	18	19,768
<b>Water Reclamation</b>							
23001	Sanitary Sewers - Other Mains	I	1,040,365	270,000	10,584	389,557	910,224
23002	Pipe Lining Project	I	2,381,510	-	16,883	178,256	2,186,372
23003	Manhole Rehabilitation Project	SC	187,000	-	-	-	187,000
23004	East Side Future Interceptor	D	75,000	-	19,066	19,066	36,869
23012	Digester Mixing System Improvements	I	5,502,029	-	542,481	1,421,032	3,538,516
23014	Brandon Rd Lift Station Parallel Force Main	I	1,710,424	-	-	1,155,905	554,518
23015	Dakota Ave From Russell St to 3rd St	SC	48,770	-	-	3,654	45,116
23016	Collection System Master Plan	PD	162,893	-	-	-	162,893
23018	Final Clarifier Improvements	I	3,811,631	-	19,732	3,240,583	551,316
23021	Equipment Storage Building	SC	103,484	-	-	1,066	102,418
23024	Main Pump Station Replacement	D	23,517,623	-	346,536	61,161	23,109,926
23029	Basin 14D Sanitary Sewer Extension	I	1,460,204	-	21,363	335,756	1,103,085
23031	Digester Gas Conditioning System	I	97,437	-	3,777	87,172	6,488
23032	ESS Basin 18.1 Sanitary Sewer	D	112,493	-	-	105,189	7,305
23035	Basin 17 Trunk Sewer Phase 1	D	59,912	-	-	34,912	25,000
23037	Infill & Infiltration Reduction Program	NS	100,000	-	-	-	100,000
23039	Equalization Expansion	I	4,265,195	-	9,344	2,272,639	1,983,212
23042	Electrical Equip Condition Assessment	NS	150,000	-	-	-	150,000
23043	Facility Expansion Planning	PD	4,382,818	-	24,189	131,299	4,227,330
23044	Pump Station 218 Improvements	PD	1,980,000	-	-	-	1,980,000
23045	Pump Station 240 Force Main	PD	2,000,000	-	-	-	2,000,000

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**City of Sioux Falls  
Monthly Financial Report  
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**Capital Program - 2019 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers	Expensed	Encumbered	Balance
<b>Fleet</b>							
24004	Fueling Site Security Enhancements	W	29,365	-	-	6,625	22,739
24005	Wash Bay Addition	SC	10,911	-	-	10,530	382
24008	Fleet/Street Building Improvements	SC	14,241	-	-	-	14,241
24009	Maintenance Buildings Concrete Rehabilitation	I	8,191	-	3,300	522	4,368
24011	Chamber Fuel Site Improvements	I	257,800	-	23,560	19,115	215,125
<b>Transit</b>							
29010	Bus Storage/Maintenance Expansion Study	D	67,293	-	-	-	67,293
<b>Museum</b>							
30001	City/County Archive Building	I	164,191	-	-	-	164,191
			<b>\$ 205,213,386</b>	<b>\$ -</b>	<b>\$ 14,558,680</b>	<b>\$ 72,425,025</b>	<b>\$ 118,229,680</b>
Transfers to/(from) OCEP				-			
Transfers to/(from) Operating Budget				-			
				<b>\$ -</b>			

<b>Arterial Streets Funding</b>		2009-2016	2017	2018	2019 YTD	Life-to-Date
<b>Uses</b>						
<b>Total Arterial Street Expenditures</b>		<b>\$ 67,908,844</b>	<b>\$ 11,716,598</b>	<b>\$ 9,606,167</b>	<b>\$ 760,195</b>	<b>\$ 89,991,804</b>
<b>Sources</b>						
Sales Tax		\$ 60,846,072	\$ 9,422,699	\$ 7,096,031	\$ (48,333)	\$ 77,145,999
Street Platting Fees		7,233,241	2,293,900	2,510,136	808,528	12,845,805
<b>Total Sources</b>		<b>\$ 67,908,844</b>	<b>\$ 11,716,599</b>	<b>\$ 9,606,167</b>	<b>\$ 760,195</b>	<b>\$ 89,991,804</b>

Detail of 2019 expenditures can be found on page 9 of this report.

Status Codes: (N) Not Started (S) Signed Contract (PD) Preliminary Design (D) Under Design (DC) Design Completed  
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City of Sioux Falls  
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**Capital Program - 2019 Other Capital Expenditures Program Projects Summary**

	Description	Current Budget	Expensed	Encumbered	Balance
<b>Facilities Management</b>	Carpet Extractor	13,200	-	-	13,200
	LEC Gates	37,490	-	47,995	(10,505)
	Tractor	30,000	-	-	30,000
	Data Center Fiber	100,000	-	-	100,000
	<b>Total</b>	<b>180,690</b>	<b>-</b>	<b>47,995</b>	<b>132,695</b>
<b>Technology</b>	Data Storage	50,003	-	-	50,003
	Phone Systems	347,873	-	-	347,873
	Server Blades	101,089	-	-	101,089
	Switches, Routers, and Equipment	50,288	-	-	50,288
	<b>Total</b>	<b>549,253</b>	<b>-</b>	<b>-</b>	<b>549,253</b>
<b>Multimedia Support</b>	Editing System	40,000	-	-	40,000
	Paper Cutter	15,000	8,319	-	6,681
	Presentation Equipment (Carnegie)	1,465	-	1,465	-
	Production System	120,000	23,020	-	96,980
	Rebroadcasting System	50,000	-	-	50,000
	<b>Total</b>	<b>226,465</b>	<b>31,339</b>	<b>1,465</b>	<b>193,661</b>
<b>Fire</b>	Airbags Rescue Equipment	135,000	-	101,061	33,939
	Battalion Vehicle (2)	130,000	27,323	82,109	20,568
	Communication System	21,000	-	-	21,000
	Decontamination System (4)	144,000	63,095	50,525	30,380
	Fire Trucks (3)	879,741	7,612	865,279	6,850
	Generators (5)	152,934	3,100	2,325	147,509
	Hazmat Detection System	50,000	-	-	50,000
	Hydraulic Rescue Equipment	254,458	207,514	41,423	5,521
	Lift System	12,000	-	-	12,000
	Lockbox System	41,500	-	45,631	(4,131)
	Paging System	85,000	-	-	85,000
	Pickup Truck	70,000	14,656	50,652	4,691
	Rescue Boat	15,000	-	-	15,000
	Rescue Equipment	30,000	-	-	30,000
	SCBA Fill Compressor (2)	90,000	-	81,770	8,230
	Sedans (2)	55,000	50,784	-	4,216
	Shoring Kit	93,000	-	104,722	(11,722)
	Thermal Camera	13,000	12,325	-	675
	Trailer	124,000	-	15,587	108,413
	USAR System	45,500	-	-	45,500
	Warning Sirens	92,617	-	-	92,617
	Weather Station	31,000	-	-	31,000
	Wide Area Detection System	60,000	-	-	60,000
Wildland Equipment	305,474	170,509	143,917	(8,952)	
<b>Total</b>	<b>2,930,224</b>	<b>556,917</b>	<b>1,585,001</b>	<b>788,305</b>	
<b>Police</b>	Animal Control Pickups (3)	87,803	11,209	46,777	29,817
	K-9 Dog (2)	24,000	10,668	-	13,332
	Motorcycles (2)	36,000	-	30,134	5,866
	Patrol Vehicles (28)	779,749	80,637	13,533	685,579
	Radios (mobile)	178,198	175,997	-	2,201
	Servers	28,102	-	-	28,102
	Spectrometer	80,000	-	78,198	1,802
	Trailer	20,000	-	-	20,000
	Video Technologies	185,398	2,687	-	182,711
	<b>Total</b>	<b>1,419,250</b>	<b>281,198</b>	<b>168,642</b>	<b>969,410</b>
<b>Highways &amp; Streets</b>	Air Compressor (2)	30,000	-	-	30,000
	Concrete Saw	15,000	-	-	15,000
	Dump Truck	131,421	-	-	131,421
	GPS Units	8,000	-	-	8,000
	Hydraulic Hammer	15,000	-	-	15,000
	Hydroseeder	70,000	-	59,234	10,766
	Pump	25,000	-	-	25,000
	Retroreflectometer	28,000	17,558	-	10,442
	Server Storage	50,000	-	-	50,000
	Trailers (3)	105,000	-	-	105,000
	Utility Trailer (2)	60,000	-	-	60,000
<b>Total</b>	<b>537,421</b>	<b>17,558</b>	<b>59,234</b>	<b>460,629</b>	

City of Sioux Falls  
Monthly Financial Report  
April 30,2019

**Capital Program - 2019 Other Capital Expenditures Program Projects Summary**

	Description	Current Budget	Expensed	Encumbered	Balance
<b>Health</b>	Dental Sensor	48,000	-	-	48,000
	Dental Treatment Center	17,800	-	-	17,800
	Dental Unit	66,919	-	-	66,919
	Hematology Analyzer	75,000	-	-	75,000
	Sedan	22,500	-	21,200	1,300
	Van	30,000	30,478	-	(478)
	X-Ray Equipment	108,000	-	7,705	100,295
	<b>Total</b>		<b>368,219</b>	<b>30,478</b>	<b>28,905</b>
<b>Events Complex</b>	Arena Pickup	40,600	32,710	6,995	895
	Arena Point of System	20,000	-	-	20,000
	Arena Risers	32,000	-	-	32,000
	Arena Work Platform	10,735	-	-	10,735
	Convention Center AV Equipment	500,000	503,734	137,051	(140,785)
	Convention Center Dance Floor	20,316	-	-	20,316
	Convention Center Floor Scrubber	18,000	-	-	18,000
	Convention Center Key Card System	84,646	-	-	84,646
	Convention Center Kitchen Equipment	25,500	-	-	25,500
	Convention Center Projector	25,700	-	-	25,700
	Convention Center Risers	35,000	-	-	35,000
	Convention Center Vacuum	18,000	-	-	18,000
	Events Center Network Equipment	750,000	-	-	750,000
	Events Center Refrigerator	60,000	-	-	60,000
	Events Center RFID System	43,592	-	-	43,592
Events Center Security System	120,000	-	-	120,000	
<b>Total</b>		<b>1,804,089</b>	<b>536,444</b>	<b>144,046</b>	<b>1,123,599</b>
<b>Orpheum Theater</b>	Dimmer System	32,000	-	-	32,000
	Sound System	35,000	-	-	35,000
	<b>Total</b>	<b>67,000</b>	<b>-</b>	<b>-</b>	<b>67,000</b>
<b>Washington Pavilion</b>	AV Equipment	274,000	181,692	-	92,308
	Exhibit Stands	59,620	59,620	-	-
	Kirby Science Discovery Center Exhibits	503,600	193,601	-	310,000
	Lighting	49,935	-	-	49,935
	Tractor	45,000	44,781	-	219
	UPS	57,000	-	-	57,000
	<b>Total</b>	<b>989,155</b>	<b>479,693</b>	<b>-</b>	<b>509,462</b>
<b>Parks &amp; Recreation</b>	Field Marking Machine	15,000	11,870	-	3,130
	Loader	36,000	-	-	36,000
	Mowers (4)	203,156	198,294	-	4,862
	Pickups (4)	127,161	2,986	94,265	29,910
	Roller (2)	28,500	-	-	28,500
	Self-Propelled Line Painter	24,000	11,870	-	12,130
	Snowmobile	1,082	-	-	1,082
	Sound System	22,875	-	-	22,875
	Sprayer	15,000	-	-	15,000
	Tractor (4)	94,000	-	-	94,000
	Tree Removal Equipment	230,100	65,916	147,080	17,104
	Utility Vehicle (15)	187,800	-	-	187,800
	Woodchipper	48,000	43,396	-	4,604
	Zoo Endoscope	32,101	32,444	-	(343)
	Zoo Kiosk	15,000	-	-	15,000
	Zoo Ultrasound Machine	1,425	1,425	-	-
	Zoo Utility Vehicle (3)	75,000	-	-	75,000
Zoo X-Ray Machine	43,000	-	-	43,000	
<b>Total</b>	<b>1,199,199</b>	<b>368,200</b>	<b>241,345</b>	<b>589,654</b>	
<b>Library</b>	AV Equipment	89,500	-	-	89,500
	Bookmobile	185,000	-	-	185,000
	Print & AV Materials	755,000	210,463	-	544,537
	<b>Total</b>	<b>1,029,500</b>	<b>210,463</b>	<b>-</b>	<b>819,037</b>
<b>Planning &amp; Development</b>	Pickup (4)	23,700	-	300	23,400
	<b>Total</b>	<b>23,700</b>	<b>-</b>	<b>300</b>	<b>23,400</b>
<b>Public Parking</b>	Control Equipment	150,000	-	-	150,000
	Sedan	22,000	-	-	22,000
	Utility Vehicle	34,000	24,886	3,998	5,116
	<b>Total</b>	<b>206,000</b>	<b>24,886</b>	<b>3,998</b>	<b>177,116</b>

City of Sioux Falls  
Monthly Financial Report  
April 30,2019

**Capital Program - 2019 Other Capital Expenditures Program Projects Summary**

	Description	Current Budget	Expensed	Encumbered	Balance
<b>Electric Light</b>	AMR Meters	121,395	-	30,988	90,407
	Cable Locator (2)	19,000	-	-	19,000
	SCADA Equipment	52,600	-	-	52,600
	<b>Total</b>	<b>192,995</b>	<b>-</b>	<b>30,988</b>	<b>162,007</b>
<b>Sanitary Landfill</b>	Fume Hood	9,500	-	-	9,500
	Mower	20,500	-	-	20,500
	Roll-Off Containers	75,000	-	-	75,000
	Server Storage	30,000	-	-	30,000
	Trash Pump	50,000	-	-	50,000
<b>Total</b>	<b>185,000</b>	<b>-</b>	<b>-</b>	<b>185,000</b>	
<b>Water</b>	Air Dryer	20,000	-	13,700	6,300
	AMR Equipment	386,900	133,049	21,900	231,951
	DCU Equipment	10,000	-	-	10,000
	Fill Valve	8,500	-	-	8,500
	Flame AA Equipment	10,000	-	-	10,000
	Flowmeter	20,000	-	-	20,000
	Gas Chromatograph	110,000	-	-	110,000
	Lime Slaker	17,000	-	-	17,000
	MDS Radios	32,000	31,481	-	519
	Phone System	14,023	-	-	14,023
	Pumps (2)	104,573	-	51,250	53,323
	Rail Car Mover	18,000	-	-	18,000
	SCADA Equipment	67,434	8,459	-	58,975
	Trailer	50,000	-	-	50,000
	Valve Operating Equipment	69,800	39,800	-	30,000
	VFD Well	58,000	-	-	58,000
	Water Meters	400,000	103,685	-	296,315
<b>Total</b>	<b>1,396,230</b>	<b>316,474</b>	<b>86,850</b>	<b>992,906</b>	
<b>Water Reclamation</b>	Assessment Kit	25,000	24,560	-	440
	Digester	9,000	-	-	9,000
	Gas Scrubber	156,302	-	156,302	-
	Generator	70,000	-	-	70,000
	Portable Compressor	22,000	-	-	22,000
	Pumps (2)	34,688	4,351	29,993	344
	SCADA Equipment	80,000	25,386	54,817	(203)
	Shelving	15,200	-	-	15,200
	Trailer (2)	90,000	-	-	90,000
	Utility Tractor	40,000	-	-	40,000
<b>Total</b>	<b>542,190</b>	<b>54,298</b>	<b>241,112</b>	<b>246,780</b>	
<b>Revolving Fleet</b>	Aerial Truck (4)	428,655	-	119,662	308,993
	Asphalt Hotbox	50,000	-	-	50,000
	Asphalt Paver	450,000	-	-	450,000
	Asphalt Recycler (2)	365,000	-	-	365,000
	Boost Unit	9,200	-	-	9,200
	Compactor	1,050,000	-	902,499	147,501
	Dozer (2)	980,000	905,000	-	75,000
	Dump Truck Body	32,853	3,076	-	29,777
	Flusher Truck	175,000	-	-	175,000
	Forklift	30,000	-	-	30,000
	Fuel System	15,000	-	-	15,000
	Ironworker	9,000	-	17,105	(8,105)
	Jet Vacuum Truck	366,449	119,151	248,958	(1,660)
	Loader, Front End	225,000	-	-	225,000
	Metal Lathe	17,000	-	-	17,000
	Mower	52,272	-	52,272	-
	Oil Distributor	22,000	-	-	22,000
	Pickups (13)	307,673	59,995	234,719	12,959
	Sander Trucks (8)	993,963	16,641	582,714	394,608
	Sedans (4)	88,500	21,642	42,400	24,458
	Sign Truck	135,000	-	42,924	92,076
	Sweeper	225,000	298,696	-	(73,696)
	Tandem Truck (2)	370,000	-	388,476	(18,476)
	Tractor (3)	237,074	17,619	91,496	127,959
	Trailer (2)	40,000	-	-	40,000
	Trucks (4)	256,290	8,955	267,462	(20,127)
	Van (2)	215,000	1,128	-	213,872
Waste Grinder	750,000	-	-	750,000	
Welder	9,500	-	-	9,500	
<b>Total</b>	<b>7,905,429</b>	<b>1,451,904</b>	<b>2,990,687</b>	<b>3,462,838</b>	

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**Capital Program - 2019 Other Capital Expenditures Program Projects Summary**

	Description	Current Budget	Expensed	Encumbered	Balance
Revolving Technology	Data Storage	93,750	-	-	93,750
	Microwave Equipment	637,827	-	-	637,827
	Server Blade	582,651	44,845	-	537,806
	Switches, Routers, and Equipment	509,734	-	-	509,734
	<b>Total</b>	<b>1,823,962</b>	<b>44,845</b>	<b>-</b>	<b>1,779,117</b>
Transit	Fixed Route Bus	191,684	-	-	191,684
	GPS System	190,000	-	-	190,000
	Paratransit Buses (8)	938,289	-	-	938,289
	<b>Total</b>	<b>1,319,973</b>	<b>-</b>	<b>-</b>	<b>1,319,973</b>
<b>Grand Total</b>		<b>\$24,895,944</b>	<b>\$4,404,698</b>	<b>\$5,630,569</b>	<b>\$14,860,677</b>

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**Total Debt - Outstanding or Authorized**

<u>Fund (Repayment Source)</u>	<u>Purpose</u>	<u>Interest Rates**</u>	<u>Maturity Date</u>	<u>Authorized Not Issued Amount</u>	<u>Issue Amount</u>	<u>Amount Outstanding</u>	<u>Total Outstanding or Authorized</u>
<b>Governmental Revenue Bonds &amp; Notes</b>							
Sales & Use Tax Fund							
Series 2009A Sales Tax	Library & Parks (II)	4.13%	2028	\$ -	\$ 20,265,000	\$ 12,920,000	\$ 12,920,000
Series 2009B Sales Tax	Flood Control	3.14%	2029	-	31,540,000	21,160,000	21,160,000
Series 2012A Sales Tax	Events Center	3.21%	2033	-	108,440,000	95,475,000	95,475,000
Series 2012B (Taxable) Sales Tax	Events Center	1.87%	2023	-	13,705,000	4,755,000	4,755,000
Series 2016A Sales Tax	Administration Building	3.09%	2036	-	20,260,000	20,085,000	20,085,000
Series 2018A Sales Tax	Library & Parks (I) Refunding	2.14%	2025	-	10,635,000	10,635,000	10,635,000
Total Sales & Use Tax				-	-	165,030,000	165,030,000
Storm Drainage							
2008 State Revolving Note CW #27	System Construction	2.50%	2020	-	2,621,000	297,130	297,130
2018 State Revolving Note CW #39	System Construction	1.00%	N/A	1,126,669	7,702,331	7,702,331	8,829,000
Total Storm Drainage				1,126,669	-	7,999,461	9,126,130
Community Development							
State Flex Funds	Rental Rehab Loans	0.00%	2021	-	500,000	500,000	500,000
TIF District Construction Series 2008A							
	Cherapa Place	5.78%	2028	-	2,290,000	305,000	305,000
<b>Total Governmental Debt</b>				<b>1,126,669</b>	<b>-</b>	<b>173,834,461</b>	<b>174,961,130</b>
<b>Business Type Revenue Bonds &amp; Notes</b>							
Water							
Series 2017A Sales Tax	* Lewis & Clark Refunding	1.80%	2026	-	31,045,000	28,950,000	28,950,000
2008 State Revolving Note DW #6	System Improvements	2.50%	2020	-	9,938,849	899,815	899,815
2008 State Revolving Note DW #7	System Improvements	2.50%	2020	-	2,200,000	184,682	184,682
2008 State Revolving Note DW #8	System Improvements	2.50%	2019	-	2,088,645	58,821	58,821
2009 State Revolving Note DW #9	System Improvements	2.25%	2021	-	2,678,738	461,937	461,937
2009 State Revolving Note DW #10	System Improvements	2.25%	2021	-	5,819,138	1,007,546	1,007,546
2011 State Revolving Note DW #11	System Improvements	2.25%	2023	-	4,000,000	1,606,051	1,606,051
Total Water				-	-	33,168,853	33,168,853
Water Reclamation							
2005 State Revolving Note CW #21	System Improvements	2.25%	2027	-	34,813,977	16,522,913	16,522,913
2008 State Revolving Note CW #25	System Improvements	2.50%	2020	-	3,508,134	304,190	304,190
2008 State Revolving Note CW #26	System Improvements	2.50%	2020	-	3,744,000	426,902	426,902
2009 State Revolving Note CW #28	System Improvements	2.25%	2021	-	1,803,000	321,399	321,399
2009 State Revolving Note CW #29	System Improvements	2.25%	2021	-	1,211,097	209,070	209,070
2009 State Revolving Note CW #30	System Improvements	2.25%	2021	-	4,974,661	1,099,143	1,099,143
2011 State Revolving Note CW #32	System Improvements	1.25%	2023	-	23,037,837	9,078,249	9,078,249
2011 State Revolving Note CW #33	System Improvements	1.25%	2023	-	13,657,053	6,131,793	6,131,793
2012 State Revolving Note CW #34	System Improvements	2.25%	2024	-	12,040,836	6,962,265	6,962,265
2015 State Revolving Note CW #35	System Improvements	1.25%	N/A	1,222,555	10,756,902	9,237,122	10,459,677
2015 State Revolving Note CW #36	System Improvements	1.25%	N/A	9,509,456	16,550,544	15,795,756	25,305,212
2016 State Revolving Note CW #37	System Improvements	1.25%	N/A	2,361,092	7,219,416	6,925,908	9,287,000
2017 State Revolving Note CW #38	System Improvements	1.00%	N/A	3,954,811	7,604,314	7,604,314	11,559,125
Total Water Reclamation				17,047,914	-	80,619,023	97,666,937
Parking							
2018B Sales Tax	* Multi-Use Parking Ramp	3.51%	2032	-	18,540,000	17,805,000	17,805,000
<b>Total Business Type Debt</b>				<b>17,047,914</b>	<b>-</b>	<b>131,592,876</b>	<b>148,640,790</b>
<b>Total Debt</b>				<b>\$ 18,174,583</b>	<b>\$ -</b>	<b>\$ 305,427,336</b>	<b>\$ 323,601,920</b>

\* Secured by pledge of the second penny sales and use tax but payments made from business-type funds

\*\*For bonds secured by the second penny sales tax and TIF revenues, interest rates reflect the true interest cost (TIC) calculated at the time of bond issuance.

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**Budget/Appropriation Adjustments**

Fund	Supplement	Carry-forward (CIP)	Carry-forward (OCEP)	Carryover Encumbrances (CIP)	Carryover Encumbrances (OCEP)	Budget
<b>APPROPRIATED FUNDS:</b>						
<b>General Fund Original</b>						<b>\$ 169,145,330</b>
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>General Fund Adjusted</b>	-	-	-	-	-	<b>169,145,330</b>
<b>Entertainment Tax Original</b>						<b>\$ 9,514,020</b>
Washington Pavilion	-	879,390	550,535	53,880	59,620	1,543,425
Events Complex	-	571,989	716,989	259,127	-	1,548,105
Orpheum	-	58,138	32,000	-	-	90,138
Sioux Falls Stadium	-	65,992	-	-	-	65,992
<b>Entertainment Tax Adjusted</b>	-	<b>1,575,509</b>	<b>1,299,524</b>	<b>313,007</b>	<b>59,620</b>	<b>12,761,680</b>
<b>Sales/Use Tax Original</b>						<b>\$ 72,860,847</b>
City Council	-	-	-	-	-	-
Facilities Management	-	178,615	37,490	49,993	-	266,098
Information Technology	-	-	459,253	-	-	459,253
Multimedia	-	-	1,465	-	-	1,465
Fire	-	321,445	740,863	103,047	770,361	1,935,716
Police	-	-	344,250	-	-	344,250
Highways and Streets	-	5,043,497	268,372	7,781,338	17,628	13,110,835
Health	-	-	27,919	-	-	27,919
Parks & Recreation	-	1,416,257	169,177	1,957,223	335,722	3,878,379
Library	-	28,457	-	40,761	-	69,218
Planning & Development	-	-	23,400	-	300	23,700
Economic Development	-	-	54,897	-	50,000	104,897
Museum	-	-	-	164,191	-	164,191
Debt Service	-	-	-	-	-	-
<b>Sales/Use Tax Adjusted</b>	-	<b>6,988,271</b>	<b>2,127,086</b>	<b>10,096,553</b>	<b>1,174,011</b>	<b>93,246,768</b>
<b>Railroad Relocation Plan</b>						<b>\$ -</b>
Adjustments	-	-	-	-	-	-
<b>Railroad Relocation Plan Adjusted</b>	-	-	-	-	-	-
<b>Community Development</b>						<b>\$ 6,895,151</b>
Adjustments	-	3,987,561	-	-	-	3,987,561
<b>Community Development Adjusted</b>	-	<b>3,987,561</b>	-	-	-	<b>10,882,712</b>
<b>Transit Original</b>						<b>\$ 9,444,401</b>
Adjustments	-	67,293	558,480	-	-	625,773
<b>Transit Adjusted</b>	-	<b>67,293</b>	<b>558,480</b>	-	-	<b>10,070,174</b>
<b>Storm Drainage Original</b>						<b>\$ 15,856,643</b>
Adjustments	-	10,704,456	131,420	3,331,868	-	14,167,744
<b>Storm Drainage Adjusted</b>	-	<b>10,704,456</b>	<b>131,420</b>	<b>3,331,868</b>	-	<b>30,024,387</b>
<b>Library Memorial</b>	-	-	-	-	-	<b>\$ 5,000</b>
<b>Cottam Memorial</b>	-	-	-	-	-	<b>\$ 400</b>
<b>Events Center Bond Construction Original</b>						-
Adjustments	-	-	-	-	-	-
<b>Events Center Bond Construction Adjusted</b>	-	-	-	-	-	-
<b>T.I.F. District Fund Original</b>						<b>\$ 2,944,500</b>
Adjustments	-	-	-	-	-	-
<b>T.I.F. District Fund Adjusted</b>	-	-	-	-	-	<b>2,944,500</b>
<b>Admin Building Construction Original</b>						-
Facilities Management	-	723,731	-	743,933	-	1,467,664
<b>Admin Building Construction Adjusted</b>	-	<b>723,731</b>	-	<b>743,933</b>	-	<b>1,467,664</b>
<b>Sioux Falls Flood Control Original</b>						-
Highways and Streets	-	-	-	-	-	-
<b>Sioux Falls Flood Control Adjusted</b>	-	-	-	-	-	-

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**Budget/Appropriation Adjustments**

Fund	Supplement	Carry-forward (CIP)	Carry-forward (OCEP)	Carryover Encumbrances (CIP)	Carryover Encumbrances (OCEP)	Budget
<b>NON-APPROPRIATED FUNDS:</b>						
Electric Light Original						\$ 10,431,427
Adjustments	-	3,814,614	133,007	307,932	30,988	4,286,541
<b>Electric Light Adjusted</b>	<b>-</b>	<b>3,814,614</b>	<b>133,007</b>	<b>307,932</b>	<b>30,988</b>	<b>14,717,968</b>
Public Parking Original						\$ 3,018,056
Adjustments		456,722	-	15,065,266	-	15,521,988
<b>Public Parking Adjusted</b>	<b>-</b>	<b>456,722</b>	<b>-</b>	<b>15,065,266</b>	<b>-</b>	<b>18,540,044</b>
Sanitary Landfill Original						\$ 12,142,322
Adjustments		1,614,083	30,000	179,107	-	1,823,190
<b>Sanitary Landfill Adjusted</b>	<b>-</b>	<b>1,614,083</b>	<b>30,000</b>	<b>179,107</b>	<b>-</b>	<b>13,965,512</b>
Water Original						\$ 38,957,404
Adjustments	-	1,635,051	94,900	6,096,469	152,750	7,979,170
<b>Water Adjusted</b>	<b>-</b>	<b>1,635,051</b>	<b>94,900</b>	<b>6,096,469</b>	<b>152,750</b>	<b>46,936,574</b>
Water Reclamation Original						\$ 61,862,616
Adjustments	-	16,433,780	209,888	4,653,121	156,302	21,453,091
<b>Water Reclamation Adjusted</b>	<b>-</b>	<b>16,433,780</b>	<b>209,888</b>	<b>4,653,121</b>	<b>156,302</b>	<b>83,315,707</b>
Fleet Revolving Original						\$ 14,484,351
Adjustments	-	42,253	1,256,131	20,454	916,098	2,234,936
<b>Fleet Revolving Adjusted</b>	<b>-</b>	<b>42,253</b>	<b>1,256,131</b>	<b>20,454</b>	<b>916,098</b>	<b>16,719,287</b>
Technology Revolving Original						\$ 3,686,500
Adjustments	-	-	1,600,351	-	59,111	1,659,462
<b>Technology Revolving Adjusted</b>	<b>-</b>	<b>-</b>	<b>1,600,351</b>	<b>-</b>	<b>59,111</b>	<b>5,345,962</b>
Health/Life Benefit	-	-	-	-	-	\$ 23,971,865
Workers' Compensation	-	-	-	-	-	\$ 1,788,400
Insurance Liability	-	-	-	-	-	\$ 1,873,404
Fiduciary Funds	-	-	-	-	-	\$ 39,400,300
Original Budget (All Funds)						498,282,937
Total Adjustments						98,840,700
<b>Total Adjusted Budget (All Funds)</b>	<b>\$ -</b>	<b>\$ 48,043,324</b>	<b>\$ 7,440,787</b>	<b>\$ 40,807,710</b>	<b>\$ 2,548,880</b>	<b>\$ 597,123,637</b>

**Supplement Detail:**

	Budget	
	Revenue	Expense
<b>Approved, Not Effective Supplement Detail</b>		
<b>April</b>		
Sales Tax Fund - Parks - Unobligated Fund Balance (Ord. 51-19)	-	1,000,000
<b>Pending, but Not Approved Supplement Detail:</b>		
<b>April</b>		
Sales Tax Fund - Highways & Streets - Unobligated Fund Balance (Ord. 58-19)	-	1,875,000
Sales Tax Fund - Facilities Management - Unobligated Fund Balance (Ord. 58-19)	-	1,210,000
General Government Construction Fund - Facilities Management - Unobligated Fund Balance (Ord. 58-19)	-	290,000
<b>Total Supplements</b>	<b>\$ -</b>	<b>\$ 4,375,000</b>