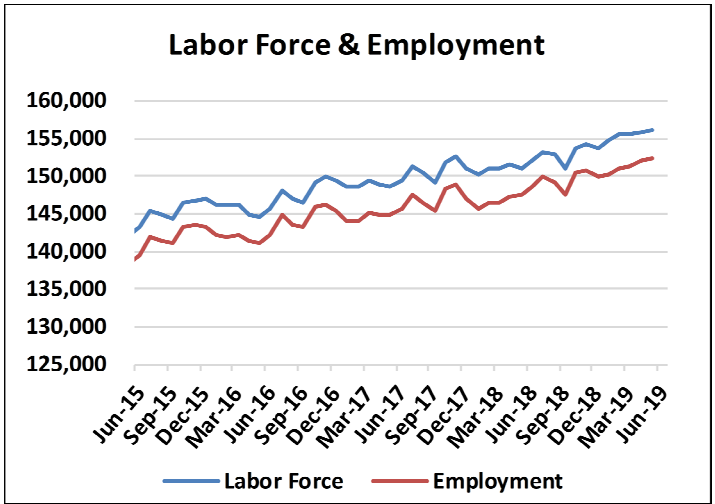
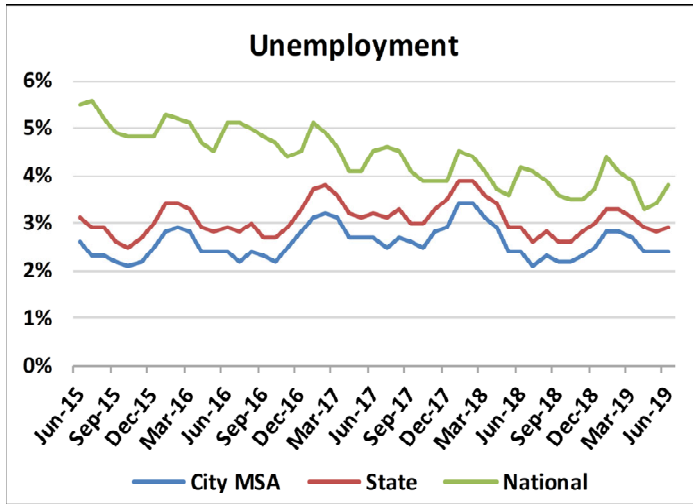


# **City of Sioux Falls Monthly Financial Status Report**

**July 31, 2019**

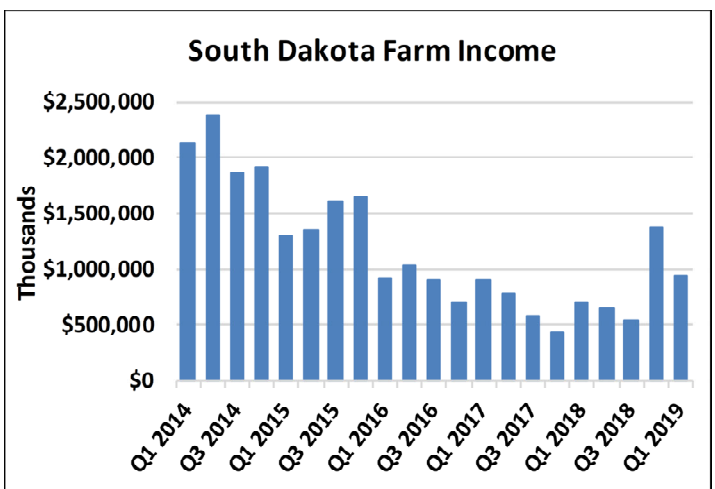
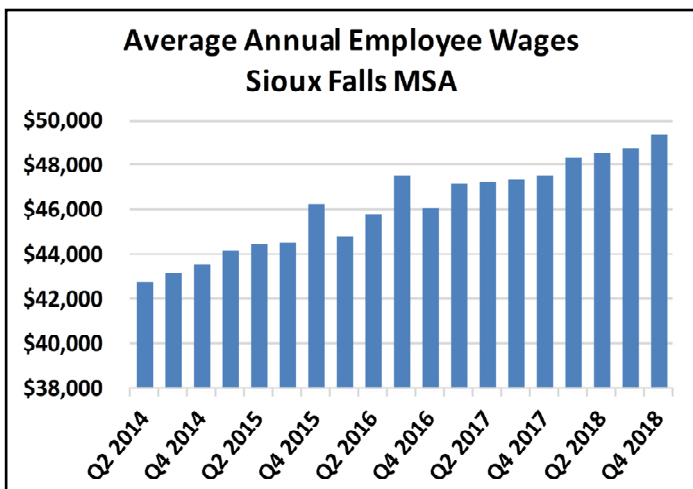
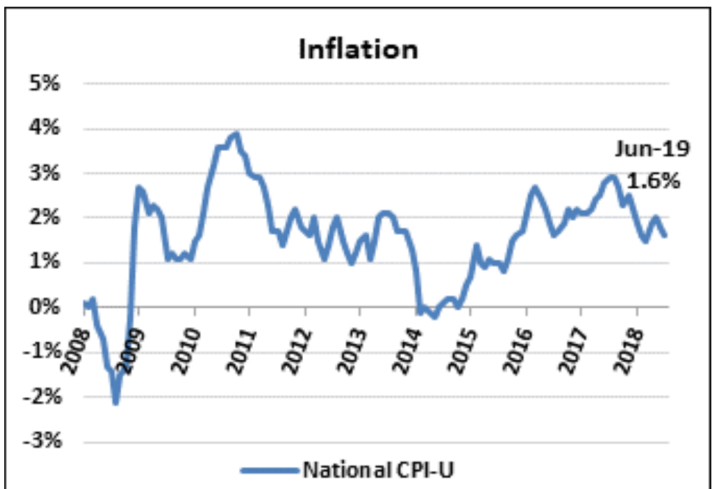
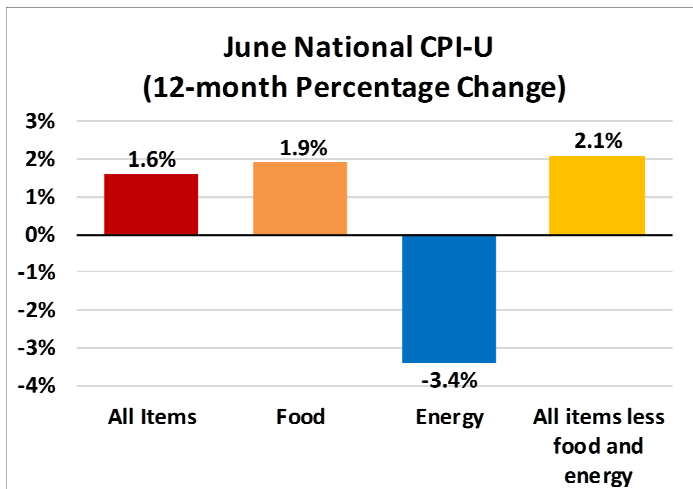
# Economic and Financial Overview

July 2019

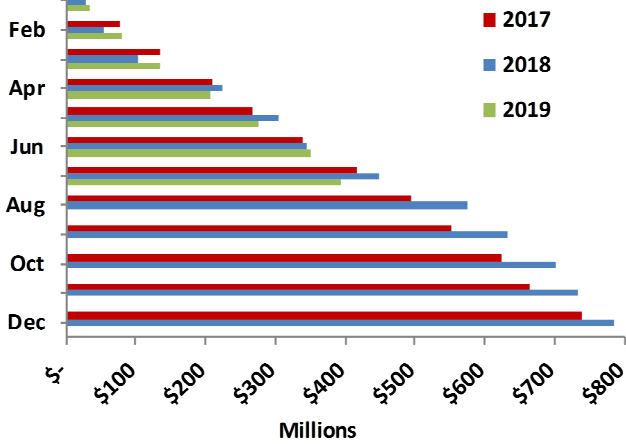


City MSA	Apr 2019	May 2019	Jun 2019
Unemployment	3,810	3,715	3,780
Unemployment Rate	2.4%	2.4%	2.4%

City MSA	Apr 2019	May 2019	Jun 2019
Labor Force	155,917	156,177	158,411
Employment	152,107	152,462	154,631

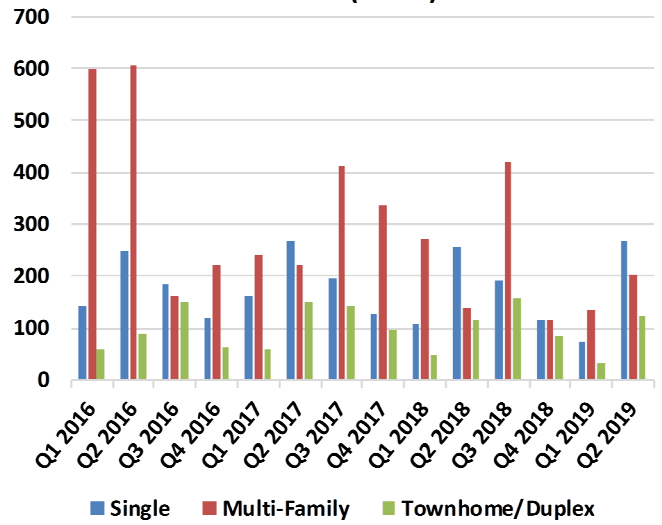


### Sioux Falls Year-To-Date Building Permit Valuations

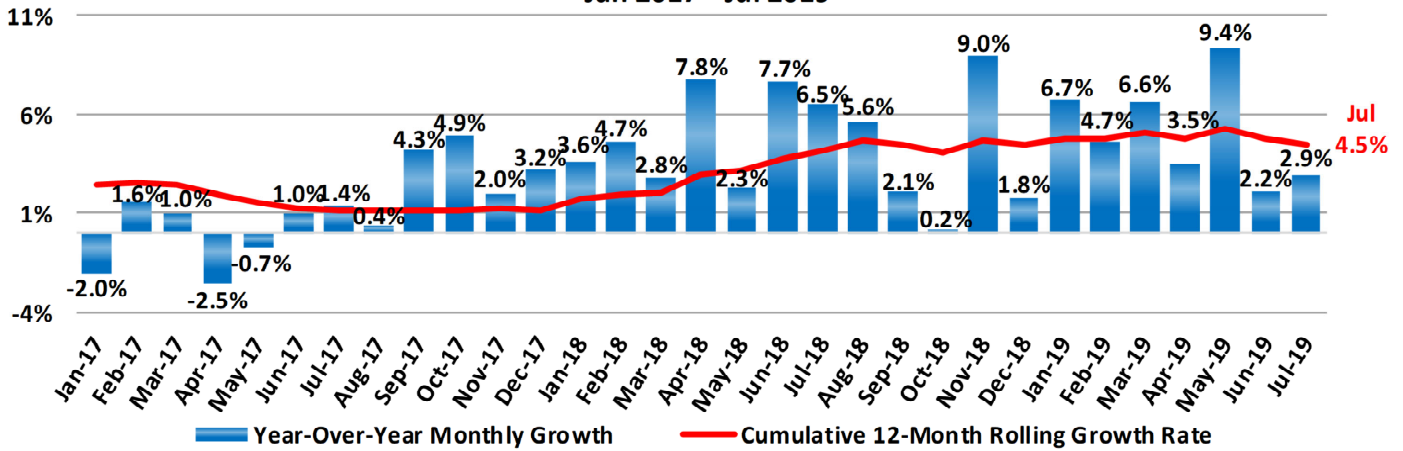


YTD Valuations	Jul-17	Jul-18	Jul-19
	\$415.7	\$449.3	\$393.8

### Sioux Falls Quarterly Housing Permits (Units)

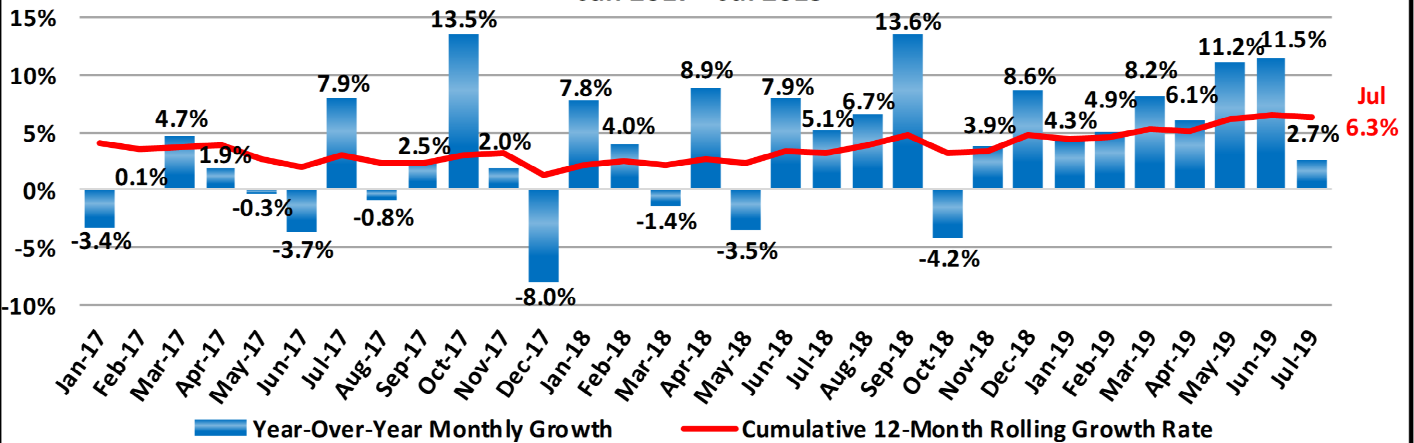


### Sales Tax Collections w/out Audits Jan 2017 - Jul 2019



The 12-month rolling average (less audits) ended the month at 4.5%. On a year-over-year basis, as shown above, collections for July 2019 were up 2.9% over July 2018.

### Entertainment Tax Collections w/out Audits Jan 2017 - Jul 2019

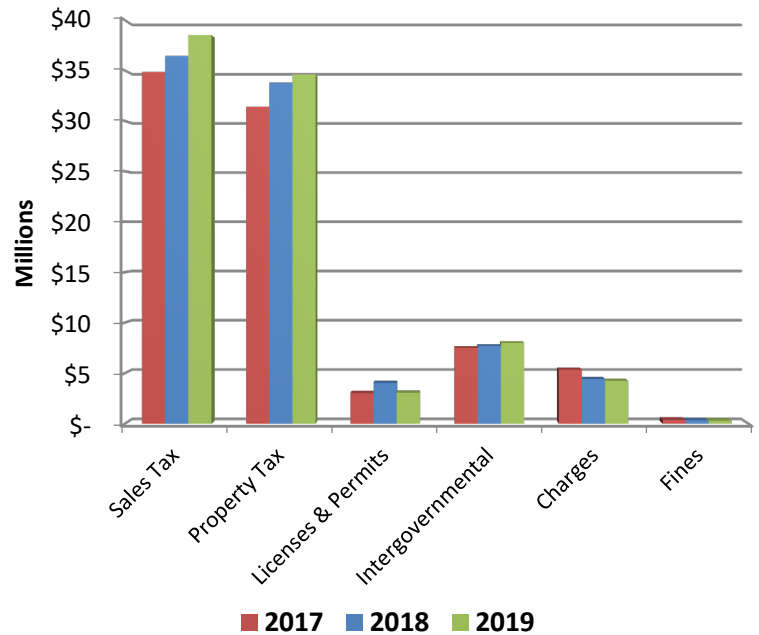


# GENERAL FUND - REVENUE ANALYSIS

## 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%	35,301,437	43%
June	12,672,123	52%	14,074,045	52%
July	9,882,976	58%	9,152,934	57%
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>\$ 94,916,572</u>	57%
YTD Actual	<u>\$ 91,751,037</u>	58%	<u>\$ 94,916,572</u>	57%
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%	11,362,232	35%
June	13,892,360	44%	11,629,793	42%
July	15,327,184	53%	19,013,412	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>\$ 85,907,642</u>	53%	<u>\$ 90,177,915</u>	53%
Budget	\$ 158,986,887		\$ 169,277,330	

## YTD EXPENDITURES BY DEPARTMENT

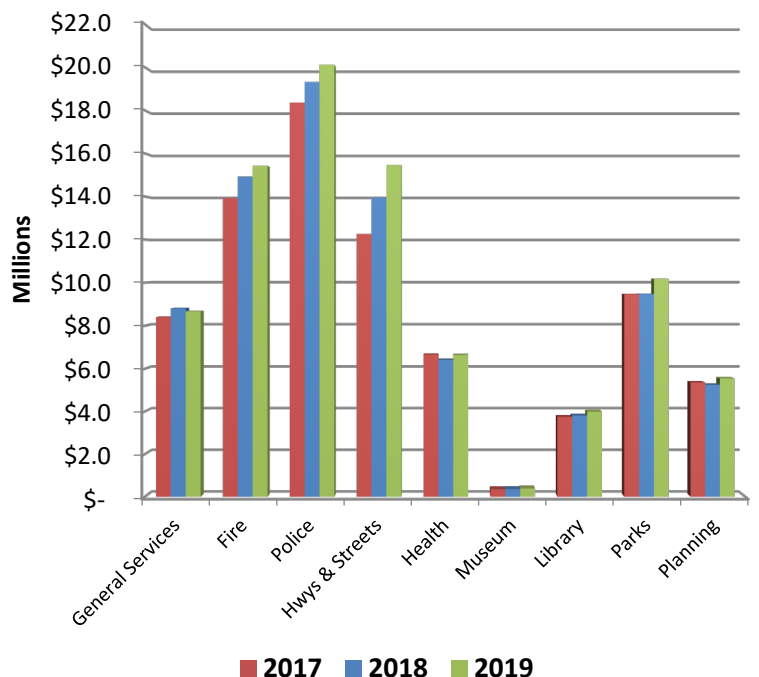


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**FUND SUMMARIES**

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**  
**July 31, 2019**

**General Fund Summary - Fund 100 (58% 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	June	61,751,883	53,896,554	48,518,665
Revenues	165,397,038	94,916,572	July	52,730,051	44,935,903	39,597,313
Expenditures	(169,277,330)	(90,177,915)	Change	(9,021,832)	(8,960,651)	(8,921,352)
Net Change in Fund Balance	(3,880,292)	4,738,657		31.2%	33.3%	31.0%
Projected Unspent Balance	2,500,000		% Unrestricted Cash Balance to Budget (11% Policy Target)			
<b>Available Fund Balance</b>	<b>\$ 50,675,674</b>					
<b>% Available Fund Balance to Budget</b>	<b>29.9%</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	\$ 34,566,779	\$ (29,263,080)	54%	56%	54%
Sales Tax	64,246,271	38,519,250	(25,727,021)	60%	60%	56%
Frontage Tax	4,798,650	2,615,268	(2,183,382)	55%	57%	56%
Lodging Tax	1,219,750	474,142	(745,608)	39%	32%	49%
CVB BID Tax	2,359,692	1,094,258	(1,265,434)	46%	47%	48%
Other	113,500	46,949	(66,551)	41%	39%	45%
<b>Total Taxes</b>	<b>136,567,722</b>	<b>77,316,646</b>	<b>(59,251,076)</b>	<b>57%</b>	<b>58%</b>	<b>55%</b>
<b>Licenses and Permits</b>	<b>5,277,711</b>	<b>3,065,247</b>	<b>(2,212,464)</b>	<b>58%</b>	<b>81%</b>	<b>61%</b>
<b>Intergovernmental Revenue</b>						
Federal and State Grants	5,564,634	3,137,756	(2,426,878)	56%	56%	56%
Motor Vehicle Licenses	2,750,000	1,737,868	(1,012,132)	63%	58%	46%
County Support	1,135,000	567,500	(567,500)	50%	50%	50%
Liquor Tax Reversion	1,000,646	464,778	(535,868)	46%	40%	42%
Bank Franchise Tax	1,000,000	1,716,396	716,396	172%	221%	226%
Health and Fire Reversion	720,000	169,616	(550,384)	24%	23%	21%
Wheel Tax	170,000	130,962	(39,038)	77%	76%	75%
Other	174,956	74,599	(100,357)	43%	42%	37%
<b>Total Intergovernmental Revenue</b>	<b>12,515,236</b>	<b>7,999,475</b>	<b>(4,515,761)</b>	<b>64%</b>	<b>62%</b>	<b>59%</b>
<b>Charges for Goods and Services</b>	<b>8,927,443</b>	<b>4,247,672</b>	<b>(4,679,772)</b>	<b>48%</b>	<b>48%</b>	<b>54%</b>
<b>Fines and Forfeitures</b>	<b>717,000</b>	<b>303,924</b>	<b>(413,076)</b>	<b>42%</b>	<b>54%</b>	<b>59%</b>
<b>Investment Revenue</b>	<b>387,000</b>	<b>1,352,360</b>	<b>965,360</b>	<b>349%</b>	<b>67%</b>	<b>161%</b>
<b>Other Revenue</b>	<b>1,004,926</b>	<b>631,247</b>	<b>(373,679)</b>	<b>63%</b>	<b>66%</b>	<b>59%</b>
<b>Total General Fund Revenue</b>	<b>\$ 165,397,038</b>	<b>\$ 94,916,572</b>	<b>\$ (70,480,466)</b>	<b>57%</b>	<b>58%</b>	<b>56%</b>
<b>Expenditures by Department</b>	<b>Current Budget</b>	<b>Actual Expenditures</b>	<b>Budget Balance</b>	<b>2019 YTD % of Budget</b>	<b>2018 YTD % of Budget</b>	<b>2017 YTD % of Budget</b>
Mayor	\$ 749,927	\$ 350,679	\$ 399,248	47%	54%	48%
City Council	1,436,687	742,906	693,781	52%	60%	56%
Attorney	1,925,682	982,404	943,278	51%	47%	48%
HR	1,590,626	815,503	775,123	51%	53%	50%
Finance	3,201,321	1,629,368	1,571,953	51%	48%	48%
Facilities Management	1,847,370	857,706	989,664	46%	50%	49%
Innovation & Technology	4,359,503	2,297,741	2,061,762	53%	54%	53%
Communications	2,082,545	987,148	1,095,398	47%	52%	51%
<b>Total General Government</b>	<b>17,193,661</b>	<b>8,663,455</b>	<b>8,530,206</b>	<b>50%</b>	<b>52%</b>	<b>51%</b>
Fire	28,462,184	15,424,533	13,037,651	54%	55%	53%
Police	38,047,350	20,119,778	17,927,572	53%	54%	54%
<b>Total Public Safety</b>	<b>66,509,534</b>	<b>35,544,312</b>	<b>30,965,223</b>	<b>53%</b>	<b>55%</b>	<b>53%</b>
<b>Total Highways &amp; Streets</b>	<b>25,561,239</b>	<b>15,468,944</b>	<b>10,092,296</b>	<b>61%</b>	<b>56%</b>	<b>49%</b>
<b>Total Health</b>	<b>13,099,438</b>	<b>6,641,345</b>	<b>6,458,093</b>	<b>51%</b>	<b>51%</b>	<b>54%</b>
Parks	19,539,085	10,175,748	9,363,337	52%	53%	52%
Libraries	7,670,053	3,998,819	3,671,234	52%	52%	51%
Museum	635,672	387,107	248,565	61%	58%	60%
<b>Total Culture &amp; Recreation</b>	<b>27,844,810</b>	<b>14,561,674</b>	<b>13,283,136</b>	<b>52%</b>	<b>53%</b>	<b>52%</b>
<b>Total Planning &amp; Development Services</b>	<b>11,706,730</b>	<b>5,550,439</b>	<b>6,156,291</b>	<b>47%</b>	<b>52%</b>	<b>53%</b>
Transfers	7,361,918	3,747,747	3,614,171	51%	51%	51%
<b>Total General Fund Expenditures</b>	<b>\$ 169,277,330</b>	<b>\$ 90,177,915</b>	<b>\$ 79,099,415</b>	<b>53%</b>	<b>53%</b>	<b>52%</b>

City of Sioux Falls  
 Monthly Financial Report  
 July 31, 2019

Sales/Use Tax Fund Summary - Fund 253 (58% 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	15,377,738
Less Reserve	(700,000)	<b>Cash Balance July 31</b>	\$ 62,146,543
Less Committed	(18,591,787)		
<b>Available Fund Balance January 1</b>	\$ 4,639,502	Less Designated Cash	(9,693,000)
Approved/Pending Supplements	(4,165,000)	Less Restricted Cash	(553,217)
<b>Available Fund Balance</b>	<u>\$ 474,502</u>	Less Cash in Trust	(30,475,288)
		<b>Available Cash Balance</b>	<u>\$ 21,425,038</u>

Budget Status:				
Revenue	Current Budget	Actual	Long(Short)	
Taxes	\$ 64,246,271	\$ 38,519,250	\$ (25,727,021)	
Federal and State Grants	5,212,000	180,141	(5,031,859)	
Interest Earned on Trust Investments	-	577,719	577,719	
Special Assessments	595,000	165,833	(429,167)	
Platting Fees	1,551,000	1,089,958	(461,042)	
Contributions	2,704,134	61,500	(2,642,634)	
Transfers	-	-	-	
Other	100,000	218,736	118,736	
<b>Total Sales/Use Tax Fund Revenue</b>	<u>\$ 74,408,405</u>	<u>\$ 40,813,136</u>	<u>\$ (33,595,269)</u>	
Expenditures by Department	Current Budget	Expended	Encumbered	Balance
Facilities Management	\$ 2,269,298	\$ 295,843	\$ 141,880	\$ 1,831,576
Innovation & Technology	549,253	-	-	\$ 549,253
Communications	226,465	34,521	0	191,944
<b>Total General Government</b>	<b>3,045,016</b>	<b>330,364</b>	<b>141,880</b>	<b>2,572,773</b>
Fire	4,738,717	1,409,472	1,377,928	1,951,317
Police	1,486,250	422,374	666,795	397,081
<b>Total Public Safety</b>	<b>6,224,967</b>	<b>1,831,845</b>	<b>2,044,723</b>	<b>2,348,398</b>
<b>Total Highways &amp; Streets</b>	<b>58,371,252</b>	<b>14,462,811</b>	<b>22,863,897</b>	<b>21,044,545</b>
<b>Total Health</b>	<b>368,219</b>	<b>59,660</b>	<b>20,000</b>	<b>288,559</b>
Park/Recreation	10,918,178	2,665,820	3,345,276	4,907,082
Library	1,198,718	368,909	104,711	725,098
Museum	164,191	-	-	164,191
<b>Total Culture &amp; Recreation</b>	<b>12,281,087</b>	<b>3,034,729</b>	<b>3,449,987</b>	<b>5,796,371</b>
<b>Total Planning &amp; Development Services</b>	<b>238,597</b>	<b>118,942</b>	<b>300</b>	<b>119,355</b>
<b>Debt Service</b>	<b>16,869,630</b>	<b>3,577,314</b>	<b>-</b>	<b>13,292,316</b>
<b>Total Sales/Use Tax Fund</b>	<u><b>\$ 97,398,768</b></u>	<u><b>\$ 23,415,664</b></u>	<u><b>\$ 28,520,786</b></u>	<u><b>\$ 45,462,317</b></u>



City of Sioux Falls  
Monthly Financial Report  
July 31, 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	708,902	668,386	74,579	64,659
May	5,375,582	4,913,564	5,375,582	4,913,564	672,735	605,212	66,906	73,603
June	5,546,787	5,397,715	5,546,787	5,397,715	734,031	658,360	80,135	88,395
July	6,038,940	5,868,121	6,038,940	5,868,121	736,203	716,995	97,871	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>\$ 38,210,912</b>	<b>\$ 36,343,799</b>	<b>\$ 38,210,912</b>	<b>\$ 36,343,796</b>	<b>\$ 4,714,827</b>	<b>\$ 4,411,415</b>	<b>\$ 474,142</b>	<b>\$ 512,780</b>
<b>Percent Change Current Collections YTD</b>	<b>5.1%</b>	<b>5.1%</b>	<b>5.1%</b>	<b>5.1%</b>	<b>6.9%</b>	<b>4.2%</b>	<b>-7.5%</b>	<b>-14.4%</b>
<b>Adjustments to Current Collections</b>								
State Audit Collections/Adjustments	370,671	215,793	370,671	215,793	2,253 *	225,067	- *	(223,907)
City Economic Development Refund (ORD 42-05)	(62,333)	(107,854)	(62,333)	(107,854)	-	-	-	-
<b>Net Reportable Revenue YTD</b>	<b>\$ 38,519,250</b>	<b>\$ 36,451,737</b>	<b>\$ 38,519,250</b>	<b>\$ 36,451,735</b>	<b>\$ 4,717,080</b>	<b>\$ 4,636,482</b>	<b>\$ 474,142</b>	<b>\$ 288,872</b>
<b>Percent Change YTD Net Reportable Revenue</b>	<b>5.7%</b>	<b>4.6%</b>	<b>5.7%</b>	<b>4.6%</b>	<b>1.7%</b>	<b>9.4%</b>	<b>64.1%</b>	<b>-51.8%</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>6.7%</b>	<b>2.8%</b>	<b>-1.8%</b>	<b>-5.1%</b>

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<b>ENTERTAINMENT TAX FUND (250)</b>					
<b>Description: Revenue from the one penny entertainment tax provides funding for City-owned Entertainment Venues.</b>					
	<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	\$ 10,538,645
Less Restricted	(3,655,231)	(3,655,231)		Available	<u>\$ 10,538,645</u>
Spendable Fund Balance	9,200,064	9,200,064			
Revenues	7,911,170	4,870,464	62%		
Expenditures					
Events Complex (Operating & Capital)	5,224,340	1,326,536	25%		
Orpheum Theatre (Operating & Capital)	853,819	41,074	5%		
Washington Pavilion (Operating & Capital)	5,501,218	1,830,526	33%		
Sioux Falls Stadium (Operating & Capital)	950,573	358,874	38%		
Great Plains Zoo (Operating)	231,730	144,831	63%		
Total Expenditures	<u>12,761,680</u>	<u>3,701,842</u>	<u>29%</u>		
Net Change in Fund Balance	<u>(4,850,510)</u>	<u>1,168,622</u>			
Less Encumbered & Committed		5,425,221			
Available Fund Balance	<u>\$ 4,349,554</u>	<u>\$ 4,943,465</u>			

<b>COMMUNITY DEVELOPMENT FUND (260)</b>					
<b>Description: Federal and Local funding for affordable housing and other low-income benefit programs.</b>					
	<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	\$ 2,579,669
Less Restricted	(22,042,527)	(22,042,527)		Designated	750,663
Spendable Fund Balance	2,005,433	2,005,433		Restricted	890,608
Revenues	10,155,511	3,986,846	39%	Available	<u>\$ 938,398</u>
Expenditures	10,882,712	3,448,360	32%		
Net Change in Fund Balance	<u>(727,201)</u>	<u>538,486</u>			
Available Fund Balance	<u>\$ 1,278,232</u>	<u>\$ 2,543,919</u>			

<b>TRANSIT SYSTEM FUND (268)</b>					
<b>Description: Accounts for the activities of the City's transit and para-transit system funded by City, Federal, and User Fee revenues.</b>					
	<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	\$ 2,625,212
Less Restricted	(428,436)	(428,436)		Available	<u>\$ 2,625,212</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	3,189,171	50%		
Miscellaneous	-	-			
Total Revenues	<u>9,422,391</u>	<u>3,189,171</u>	<u>34%</u>		
Expenditures					
Operating	8,682,908	4,458,950	51%		
Capital	1,387,266	-			
Total Expenditures	<u>10,070,174</u>	<u>4,458,950</u>	<u>44%</u>		
Net Change in Fund Balance	<u>(647,783)</u>	<u>(1,269,779)</u>			
Available Fund Balance	<u>\$ 3,247,177</u>	<u>\$ 2,625,181</u>			

<b>STORM DRAINAGE FUND (272)</b>					
<b>Description: The City's storm drainage system is funded by a combination of storm drainage and development fees.</b>					
	<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	\$ 7,814,092
Less Restricted	-	-		Designated	2,958,389
Spendable Fund Balance	6,889,572	6,889,572		Available	<u>\$ 4,855,703</u>
Revenues	22,969,961	8,032,079	35%		
Expenditures					
Operating	3,524,856	1,375,309	39%		
Capital	26,197,744	5,359,832	20%		
Debt Service	301,787	226,340	75%		
Total Expenditures	<u>30,024,387</u>	<u>6,961,481</u>	<u>23%</u>		
Net Change in Fund Balance	<u>(7,054,426)</u>	<u>1,070,598</u>			
Available Fund Balance	<u>\$ (164,854)</u>	<u>\$ 7,960,170</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	\$ 198,878
Less Restricted	-	-		Restricted	1,881
Spendable Fund Balance	262,540	262,540		Trust	140,076
Revenues	2,944,500	1,345,016	46%	<b>Available</b>	<b>\$ 56,921</b>
Expenditures	2,944,500	1,458,430	50%		
Net Change in Fund Balance	-	(113,414)			
Available Fund Balance	<u>\$ 262,540</u>	<u>\$ 149,126</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	\$ 3,227,550	\$ 1,565,000
TIF #7 MN Center	2007-2027	477,952	10,202	7,527,804	153,448	907,408	700,000
TIF #10 Lumber Exchange	2010-2030	729,596	14,487	18,227,668	371,557	1,911,550	4,750,000
TIF #11 Bancroft	2011-2031	276,667	5,581	2,640,371	53,822	252,736	475,000
TIF #12 DeKalb Lofts	2011-2031	14,160,584	285,630	19,098,679	389,311	421,876	1,503,000
TIF #13 Raven	2012-2032	4,283,688	90,063	11,661,014	237,700	598,534	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,585,359	33,331	10,537,135	214,791	809,076	2,224,000
TIF #15 Sports Complex	2012-2032	254,653	5,354	33,751,809	688,004	3,081,992	10,262,772 <sup>2</sup>
TIF #16 Whittier Heights	2012-2032	241,921	5,086	8,821,272	179,815	226,606	2,820,000
TIF #18 Phillips Avenue Lofts	2013-2033	722,216	15,801	6,045,613	123,235	368,000	2,560,000
TIF #20 Washington Square	2015-2035	334,778	7,324	17,372,244	354,119	182,912	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	\$ 41,072
Less Restricted	(24,767)	(24,767)		Restricted	24,767
Spendable Fund Balance	15,674	15,674		<b>Available</b>	<b>\$ 16,305</b>
Revenues	300	631	210%		
Expenditures	5,000	-			
Net Change in Fund Balance	(4,700)	631			
Available Fund Balance	<u>\$ 10,974</u>	<u>\$ 16,305</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	\$ 5,500
Less Restricted	(2,000)	(2,000)		Restricted	2,000
Spendable Fund Balance	3,414	3,414		<b>Available</b>	<b>\$ 3,500</b>
Revenues	50	85	169%		
Expenditures	400	-			
Net Change in Fund Balance	(350)	85			
Available Fund Balance	<u>\$ 3,064</u>	<u>\$ 3,499</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 \$ 1,268,908
Less Restricted	-	-		Trust 1,320,967
Spendable Fund Balance	<u>1,758,994</u>	<u>1,758,994</u>		<b>Available* \$ (52,059)</b>
Revenues	-	23,126		
Expenditures	<u>1,757,664</u>	<u>508,199</u>	29%	* Reimbursement from Trust
Net Change in Fund Balance	<u>(1,757,664)</u>	<u>(485,072)</u>		
Available Fund Balance	<u>\$ 1,330</u>	<u>\$ 1,273,922</u>		

**INTERNAL SERVICE FUND CASH BALANCES**

	<u>Balance, Jan. 1</u>	<u>Balance, July 31</u>	<u>Increase/(Decrease)</u>
Fleet Revolving Fund (851)	\$ 5,040,378	\$ 4,288,464	\$ (751,914)
City Health/Life Benefit Fund (852)	\$ 6,472,301	\$ 7,215,004	\$ 742,703
Workers' Compensation Fund (855)	\$ 5,005,902	\$ 5,663,621	\$ 657,719
Technology Revolving Fund (857)	\$ 5,948,685	\$ 6,323,220	\$ 374,535
Insurance Liability Fund (880)	\$ 3,735,239	\$ 3,700,425	\$ (34,814)

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

	LIGHT	PUBLIC PARKING	LANDFILL	WATER	WATER RECLAMATION
Operating Revenue	\$ 5,298,228	\$ 1,897,155	\$ 6,313,433	\$ 18,004,900	\$ 19,055,630
Operating Expenses	<u>(4,726,046)</u>	<u>(1,086,886)</u>	<u>(4,774,707)</u>	<u>(13,727,880)</u>	<u>(13,705,169)</u>
Operating Income	572,182	810,269	1,538,726	4,277,020	5,350,461
Adjustment of Operating Income to Cash Flow Basis*	<u>365,133</u>	<u>138,822</u>	<u>84,966</u>	<u>3,672,857</u>	<u>7,453,745</u>
*Add back depreciation and adjust for changes in receivables and payables					
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>937,315</b>	<b>949,091</b>	<b>1,623,692</b>	<b>7,949,877</b>	<b>12,804,206</b>
Cash Flows from Capital and Related Financing Activities					
Capital Activities	(362,773)	(11,661,853)	(694,089)	(7,100,667)	(4,105,870)
Transfers	-	-	-	-	-
Financing (Debt) Activities	<u>-</u>	<u>(294,190)</u>	<u>-</u>	<u>(4,096,936)</u>	<u>(7,738,205)</u>
<b>TOTAL CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(362,773)</b>	<b>(11,956,043)</b>	<b>(694,089)</b>	<b>(11,197,603)</b>	<b>(11,844,075)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>91,190</b>	<b>194,124</b>	<b>537,208</b>	<b>576,718</b>	<b>615,608</b>
Net increase (Decrease) in Cash	665,732	(10,812,828)	1,466,811	(2,671,008)	1,575,739
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	4,500,671	10,198,017	27,299,579	14,913,083	29,284,068
Restricted Cash	<u>-</u>	<u>(6,743,052)</u> <sup>1</sup>	<u>(10,215,515)</u> <sup>2</sup>	<u>(6,299,792)</u> <sup>3</sup>	<u>-</u>
<b>AVAILABLE CASH AND CASH EQUIVALENTS</b>	<b><u>\$ 4,500,671</u></b>	<b><u>\$ 3,454,965</u></b>	<b><u>\$ 17,084,064</u></b>	<b><u>\$ 8,613,291</u></b>	<b><u>\$ 29,284,068</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	\$ 1,127,807	\$ 502,659	\$ 2,369,719	41%
Orpheum	191,138	3,920	5,040	182,178	5%
Washington Pavilion	2,933,945	634,312	1,113,010	1,186,623	60%
Sioux Falls Stadium	65,992	-	-	65,992	0%
<b>Total Entertainment Tax</b>	<b>7,191,260</b>	<b>1,766,039</b>	<b>1,620,708</b>	<b>3,804,512</b>	<b>47%</b>
Sales Tax					
Facilities Management	2,269,298	295,843	141,880	1,831,576	19%
Innovation & Technology	549,253	-	-	549,253	0%
Communications	226,465	34,521	-	191,944	15%
Fire	4,738,717	1,409,472	1,377,928	1,951,317	59%
Police	1,486,250	422,374	666,795	397,081	73%
Highways & Streets	58,371,252	14,462,811	22,863,897	21,044,545	64%
Health	368,219	59,660	20,000	288,559	22%
Parks & Recreation	10,918,178	2,665,820	3,345,276	4,907,082	55%
Library	1,198,718	368,909	104,711	725,098	40%
Planning & Development Services	238,597	118,942	300	119,355	50%
Museum	164,191	-	-	164,191	0%
<b>Total Sales Tax</b>	<b>80,529,138</b>	<b>19,838,349</b>	<b>28,520,786</b>	<b>32,170,002</b>	<b>60%</b>
Transit	1,387,266	-	-	1,387,266	0%
Storm Drainage	26,197,744	5,359,832	6,214,279	14,623,633	44%
General Government Bond Construction	1,757,664	508,199	370,159	879,307	50%
Electric Light	5,615,541	362,773	639,670	4,613,098	18%
Public Parking	15,787,988	9,839,304	5,550,457	398,227	97%
Sanitary Landfill	5,872,189	694,089	1,359,967	3,818,133	35%
Water	21,732,550	7,100,667	6,064,327	8,567,555	61%
Water Reclamation	58,430,091	4,105,870	12,220,196	42,104,025	28%
Fleet	8,225,936	3,171,221	2,720,791	2,333,923	72%
Technology Revolving	1,823,962	124,659	-	1,699,303	7%
<b>Total Capital (CIP &amp; OCEP)</b>	<b>\$ 234,551,329</b>	<b>\$ 52,871,002</b>	<b>\$ 65,281,341</b>	<b>\$ 116,398,986</b>	<b>50%</b>

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

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
<b>Facilities Management</b>							
06002	City Administrative Office Building	SC	\$ 1,467,664	\$ 1,500,000	\$ 508,199	\$ 370,159	\$ 2,089,307
06011	Fire Station Lighting Upgrades	N	20,000	-	-	-	20,000
06012	Centralized Facilities Improvements	I	758,608	-	244,848	127,330	386,431
06014	Street Generators	D	100,000	-	3,000	14,550	82,450
<b>Fire</b>							
09002	Construction of Fire Station #12	D	255,400	-	-	168,650	86,750
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	PD	106,508	-	28,018	59,594	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	-	4,240	1,060	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	(13,339,000)	1,312	2,428	2,251,465
11012	Arterial Intersection Improvements	I	2,632,340	3,000,000	1,185,054	987,703	3,459,583
11035	Maple St, Career Ave to Marion Road	C	8,140	-	-	8,140	-
11042	85th, Minnesota Ave to Cliff Ave	C	44,662	-	468	-	44,193
11064	Arrowhead Parkway Improvements	SC	3,035,263	170,000	272,230	107,066	2,825,968
11071	69th, Vineyard Ave to Sycamore Ave	W	14,346	-	902	74	13,370
11089	85th St, Louise Ave to Tallgrass Av	W	3,799,595	(400,000)	34,456	325,962	3,039,177
11090	Tea/Ellis Rd, 26th St to 41st St	I	5,038,734	450,000	3,305,913	1,633,106	549,715
11092	Southeastern Ave, 18th to N of 26th	D	96,543	-	52,365	33,443	10,735
11096	69th St, Louise Ave to Medical Crt	I	413,381	7,469,000	1,856,653	5,657,833	367,894
11003	Major Street Reconstruction	I	906,197	(906,197)	-	-	-
11043	Madison Ave, West Ave to Louise Ave	I	1,037,843	250,000	1,044,509	46,230	197,104
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	473,671	340,093	108,032
11015	Collector Street Expansion	I	1,015,322	-	75,411	938,589	1,322
11001	Concrete Pavement Restoration	I	3,605,814	(1,825,000)	681,836	510,496	588,481
11002	School Dist/Park Site Coordination	D	345,000	350,000	48,615	101,816	544,570
11007	Downtown Area Street & Utility Improvements	I	1,755,867	(200,000)	847,734	424,440	283,692
11008	Communications Network Upgrade	I	100,000	-	-	-	100,000
11009	Right-of-Way Acquisition	D	550,000	(250,000)	7,242	-	292,758
11010	Traffic Signal Improvements	I	242,505	-	38,601	174,756	29,148
11011	Railroad Crossing Improvements	D	823,173	-	-	32,439	790,734
11013	SDDOT Project Coordination	D	887,514	300,000	32,621	905,883	249,009
11014	Bridge & Retaining Wall Rehabilitation	I	466,590	-	30,000	278,377	158,213
11016	26th St & I-229 Area Improvements	I	2,785,213	550,000	819,095	2,061,283	454,835
11017	85th St & I-29 Improvements	PD	250,581	-	-	70	250,511
11018	ADA Improvements	I	908,332	850,000	918,400	543,000	296,932
11020	Drainage Improvements in Developing Areas	I	3,203,371	(945,000)	590,441	1,185,243	482,688
11021	Sump Pump Collection Systems	I	381,692	-	126,948	81,721	173,023
11022	Unforeseen Drainage Improvements	I	267,140	-	25,137	17,097	224,906
11023	Drainage Conveyance Improvements	I	4,734,256	1,290,000	2,359,742	3,257,807	406,708
11026	Covell Area Basin Drainage Improvements	D	359,826	250,000	500,399	26,807	82,620
11027	Street Lights in Newly Developed Areas	I	371,990	(35,000)	100,705	208,879	27,406
11028	60th Street North Improvements	PD	50,500	-	-	-	50,500
11029	49th St Extension	PD	338,191	-	3,442	40,196	294,553
11030	LED Street Light Upgrade Program	I	501,212	35,000	406,295	65,343	64,573
11031	Terry Ave & 43rd St Improvements	I	5,792,849	(800,000)	1,843,715	612,863	2,536,272
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	18,474	239,875	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	325,000	7,064	10,663	1,619,496

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

**City of Sioux Falls**  
**Monthly Financial Report**  
**July 31, 2019**

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

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
<b>Highways &amp; Streets (con't)</b>							
11068	Annexation Infrastructure Improvements	NS	600,000	-	-	-	600,000
11073	Core Neighborhood Reconstruction	I	2,453,057	(550,000)	390,769	1,240,522	271,766
11074	Surface Treatment Program	I	1,591,805	(275,000)	9,149	1,262,333	45,323
11075	Pedestrian & Bicycle Improvements	I	759,310	-	51,930	283,620	423,761
11076	41st St Improvements	PD	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	4,030,000	3,144,265	5,953,776	510,043
11086	Bridge Reconstruction Program	D	5,093,094	-	149,261	354,491	4,589,342
11087	Regional Storm Water Analysis & Imp	D	3,163,112	-	478,537	554,161	2,130,414
11098	Benson Rd & I-229 Area Improvements	PD	25,000	-	-	-	25,000
11104	33rd Street Improvements	PD	-	185,000	-	159,587	25,413
11105	57th St from Western Ave to Minn Ave	PD	-	60,000	-	50,626	9,374
11106	Minnesota Ave, 57th to Ralph Rogers	PD	-	100,000	-	-	100,000
<b>Events Complex</b>							
13001	Arena Building Improvements	I	20,000	-	-	-	20,000
13005	Convention Center Building Improvements	I	1,283,460	-	272,081	447,284	564,095
13014	Events Center Improvements	I	892,636	-	166,071	44,168	682,397
<b>Washington Pavilion</b>							
13003	Washington Pavilion Building Improvements	I	1,944,790	-	154,619	1,113,010	677,161
<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	-	3,920	5,040	115,178
<b>Parks &amp; Recreation</b>							
14001	Falls Park Development	SC	2,013,663	-	1,240,692	188,380	584,591
14002	Bike Trail Development	D	91,458	-	-	26,607	64,851
14003	Systematic Reconstruction of Bike Trail	I	570,994	-	199,208	279,286	92,501
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	220,000	82,443	459,158	185,723
14008	Park Land Acquisition	PD	213,106	1,000,000	33,091	7,808	1,172,207
14009	Aquatic Facilities Development	D	541,533	(325,000)	56,925	94,078	65,530
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	-	54,919	51,868	1,019
14021	Playcourt Cyclic Reconstruction	I	322,055	-	-	315,020	7,035
14022	Development of Play Structures	I	1,352,636	-	158,948	337,595	856,094
14023	Picnic Shelter Improvements	C	5,922	-	-	-	5,922
14025	Great Bear Master Plan Improvements	D	131,341	-	33,886	96,780	674
14026	Zoo Master Plan Improvements	SC	226,535	-	159,503	46,095	20,937
14029	Memorial Park Development	C	5,343	-	-	1,871	3,472
14030	Tuthill Park Development	SC	98,434	-	3,350	48,158	46,926
14031	Terrace Park Development	I	471,610	-	12,913	405,815	52,883
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	-	36,140	69,255	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	SC	79,280	35,000	70,558	37,530	6,192
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	-	31,950	10,050	282,000
14063	Skate Park Improvements	N	35,500	-	-	-	35,500
14067	Internal Trail Reconstruction	I	287,840	25,000	33,994	261,659	17,187
14068	ADA Transition Plan Improvements	D	396,520	-	29,120	22,400	345,000
14071	Space Needs Study	D	144,000	-	-	-	144,000
<b>Library</b>							
15003	Prairie West Library Improvements	I	69,218	-	10,384	40,761	18,073
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  
July 31, 2019**

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

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
<b>Planning &amp; Development Services</b>							
16001	Sculpture Walk	C	30,000	-	14,045	-	15,955
17001	Core Façade Revitalization	I	184,897	-	104,897	-	80,000
<b>Public Parking</b>							
19001	Parking Lot & Parking Ramp Improvements	I	60,000	-	-	-	60,000
19002	New Parking Facility	I	15,521,988	-	9,783,990	5,550,457	187,541
<b>Electric Light</b>							
20001	Unforeseen Electrical System Replacement	I	463,599	-	51,181	80,972	331,446
20002	Circuit Improvements	I	4,379,177	-	2,884	243,138	4,133,155
20004	Electronic Automated Meter Reading	I	546,425	-	277,720	265,350	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	-	130,602	475,787	2,527,933
21002	Land Acquisition	D	480,162	(300,000)	-	-	180,162
21003	Perimeter Fencing	D	23,000	-	-	-	23,000
21004	Building Improvements	D	655,135	-	47,790	35,729	571,617
21006	Composting Facilities Expansion	I	994,985	350,000	511,371	774,375	59,239
21007	Relocation of Wall Lake Drainageway	D	364,000	(50,000)	-	-	314,000
21010	Solid Waste Master Plan	D	35,586	-	4,327	23,519	7,740
<b>Water</b>							
22001	Land Acquisition	PD	1,120,000	-	1,037,879	4,000	78,121
22002	Other Mains, Unforeseen Water Projects	I	3,580,877	1,374,000	1,447,571	2,420,164	1,087,143
22003	City Wide Water Main Replacements	I	2,605,000	(1,976,000)	1,315	73,435	554,250
22005	Water Purification Building Improvements	I	2,906,944	-	1,649,712	264,970	992,262
22007	Water Collector Well Improvements	C	70,000	-	-	-	70,000
22011	Foundation Park Water Main	D	750,000	615,000	20,130	59,177	1,285,692
22037	Transmission Main Rehabilitation	I	2,200,422	-	53,268	1,117,559	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	W	4,034	-	-	-	4,034
22052	Water Valve Rehabilitation	D	530,000	-	-	46,500	483,500
22053	Vac E Ave, 9th St, Wayland Ave	W	43,391	-	-	3,037	40,354
22054	Rough Rider Dr, 32nd St	SC	21,907	-	756	6,178	14,972
22055	12th St, Grange to Minnesota Water Main	I	51,564	907,000	364,017	488,360	106,186
22058	Holt Ave, 28th St to 33rd St Wtr Ma	D	13,060	10,000	6,645	2,988	13,427
22059	Pebble Creek/Drexel Water Main	D	44,045	-	24,259	19	19,768
<b>Water Reclamation</b>							
23001	Sanitary Sewers - Other Mains	I	1,040,365	270,000	406,165	798,147	106,052
23002	Pipe Lining Project	I	2,381,510	100,000	213,344	2,018,983	249,184
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	-	1,478,146	552,957	3,470,925
23014	Brandon Rd Lift Station Parallel Force Main	SC	1,710,424	-	-	1,155,905	554,518
23015	Dakota Ave From Russell St to 3rd St	W	48,770	-	-	3,654	45,116
23016	Collection System Master Plan	PD	162,893	-	-	-	162,893
23018	Final Clarifier Improvements	I	3,811,631	-	210,060	3,053,465	548,106
23021	Equipment Storage Building	SC	103,484	(100,000)	-	1,066	2,418
23024	Main Pump Station Replacement	D	23,517,623	450,000	397,263	1,513,754	22,056,606
23029	Basin 14D Sanitary Sewer Extension	I	1,460,204	-	35,253	321,866	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	-	2,245	102,944	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	(600,000)	614,643	1,667,596	1,382,956
23042	Electrical Equip Condition Assessment	NS	150,000	-	-	-	150,000
23043	Facility Expansion Planning	PD	4,382,818	-	83,291	81,947	4,217,580
23044	Pump Station 218 Improvements	NS	1,980,000	-	-	-	1,980,000
23045	Pump Station 240 Force Main	NS	2,000,000	-	-	-	2,000,000

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 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ 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	-	-	-	10,911
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	175,000	23,560	19,115	390,125
<b>Transit</b>							
29010	Bus Storage/Maintenance Expansion Study	D	67,293	-	-	-	67,293
<b>Museum</b>							
30001	City/County Archive Building	SC	164,191	-	-	-	164,191
			<b>\$ 205,213,386</b>	<b>\$ 4,550,000</b>	<b>\$ 44,616,366</b>	<b>\$ 60,229,472</b>	<b>\$ 104,917,547</b>

Transfers to/(from) OCEP -  
 Transfers to/(from) Operating Budget -  
**\$ 4,550,000**

<b>Arterial Streets Funding</b>		2009-2016	2017	2018	2019 YTD	Life-to-Date
<u>Uses</u>						
<b>Total Arterial Street Expenditures</b>		<b>\$ 67,908,844</b>	<b>\$ 11,716,598</b>	<b>\$ 9,606,167</b>	<b>\$ 4,544,787</b>	<b>\$ 93,776,396</b>
<u>Sources</u>						
Sales Tax		\$ 60,846,072	\$ 9,422,699	\$ 7,096,031	\$ 3,454,829	\$ 80,649,161
Street Platting Fees		7,233,241	2,293,900	2,510,136	1,089,958	13,127,235
<b>Total Sources</b>		<b>\$ 67,908,844</b>	<b>\$ 11,716,599</b>	<b>\$ 9,606,167</b>	<b>\$ 4,544,787</b>	<b>\$ 93,776,396</b>

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

**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>47,995</b>	<b>-</b>	<b>132,695</b>
<b>Innovation &amp; 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>Communications</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	26,202	-	93,798
Rebroadcasting System	50,000	-	-	50,000
<b>Total</b>	<b>226,465</b>	<b>34,521</b>	<b>-</b>	<b>191,944</b>
<b>Fire</b>				
Airbags Rescue Equipment	135,000	-	101,061	33,939
Battalion Vehicle (2)	130,000	113,591	5,050	11,359
Communication System	21,000	-	-	21,000
Decontamination System (4)	144,000	63,095	50,525	30,380
Fire Trucks (3)	879,741	417,749	445,942	16,050
Generators (5)	152,934	4,263	1,163	147,509
Hazmat Detection System	50,000	-	-	50,000
Hydraulic Rescue Equipment	254,458	248,937	-	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	69,279	7,524	(6,803)
Rescue Boat	15,000	-	20,226	(5,226)
Rescue Equipment	30,000	-	-	30,000
SCBA Fill Compressor (2)	90,000	-	81,770	8,230
Sedans (2)	55,000	56,668	5,050	(6,718)
Shoring Kit	93,000	3,400	102,658	(13,058)
Thermal Camera	13,000	12,325	-	675
Trailer	124,000	15,587	-	108,413
USAR System	45,500	-	-	45,500
Warning Sirens	92,617	910	15,611	76,097
Weather Station	31,000	-	-	31,000
Wide Area Detection System	60,000	-	-	60,000
Wildland Equipment	305,474	323,279	753	(18,558)
<b>Total</b>	<b>2,930,224</b>	<b>1,374,713</b>	<b>837,332</b>	<b>718,179</b>
<b>Police</b>				
Animal Control Pickups (3)	87,803	40,126	17,860	29,817
Forensic Analyzer	25,000	367	23,990	643
K-9 Dog (2)	24,000	10,668	-	13,332
Motorcycles (2)	36,000	-	30,134	5,866
Patrol Vehicles (28)	779,749	114,331	594,812	70,607
Radios (mobile)	220,198	175,997	-	44,201
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>1,486,250</b>	<b>422,374</b>	<b>666,795</b>	<b>397,081</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	59,247	-	10,753
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	-	9,160	50,840
<b>Total</b>	<b>537,421</b>	<b>76,805</b>	<b>9,160</b>	<b>451,455</b>

**City of Sioux Falls  
Monthly Financial Report  
July 31, 2019**

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

<b>Description</b>	<b>Current Budget</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Balance</b>
<b>Health</b>				
Dental Sensor	48,000	-	20,000	28,000
Dental Treatment Center	17,800	-	-	17,800
Dental Unit	66,919	-	-	66,919
Hematology Analyzer	75,000	-	-	75,000
Sedan	22,500	21,477	-	1,023
Van	30,000	30,478	-	(478)
X-Ray Equipment	108,000	7,705	-	100,295
<b>Total</b>	<b>368,219</b>	<b>59,660</b>	<b>20,000</b>	<b>288,559</b>
<b>Events Complex</b>				
Arena Pickup	40,600	39,705	-	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	629,607	11,178	(140,785)
Convention Center Dance Floor	20,316	-	-	20,316
Convention Center Floor Scrubber	18,000	20,342	30	(2,372)
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>689,655</b>	<b>11,208</b>	<b>1,103,227</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	60,605	52,631	13,925
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	-	17,608	(2,608)
Tractor (4)	94,000	-	-	94,000
Tree Removal Equipment	230,100	65,916	162,883	1,301
Utility Vehicle (15)	187,800	9	132,655	55,135
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	-	26,121	48,879
Zoo X-Ray Machine	43,000	-	-	43,000
<b>Total</b>	<b>1,199,199</b>	<b>425,829</b>	<b>391,899</b>	<b>381,472</b>
<b>Library</b>				
AV Equipment	89,500	-	-	89,500
Bookmobile	185,000	-	-	185,000
Print & AV Materials	755,000	358,525	-	396,475
<b>Total</b>	<b>1,029,500</b>	<b>358,525</b>	<b>-</b>	<b>670,975</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>

**City of Sioux Falls  
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July 31, 2019**

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

Description	Current Budget	Expensed	Encumbered	Balance
<b>Public Parking</b>				
Control Equipment	150,000	-	-	150,000
Sedan	22,000	26,430	-	(4,430)
Utility Vehicle	34,000	28,883	-	5,117
<b>Total</b>	<b>206,000</b>	<b>55,314</b>	<b>-</b>	<b>150,686</b>
<b>Electric Light</b>				
AMR Meters	121,395	30,988	-	90,407
Cable Locator (2)	19,000	-	-	19,000
SCADA Equipment	52,600	-	47,600	5,000
<b>Total</b>	<b>192,995</b>	<b>30,988</b>	<b>47,600</b>	<b>114,407</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	-	50,558	(558)
<b>Total</b>	<b>185,000</b>	<b>-</b>	<b>50,558</b>	<b>134,442</b>
<b>Water</b>				
Air Dryer	20,000	13,705	-	6,295
AMR Equipment	386,900	294,599	21,900	70,401
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	-	117,814	(7,814)
Lime Slaker	17,000	-	-	17,000
MDS Radios	32,000	31,481	-	519
Phone System	14,023	-	-	14,023
Pumps (2)	104,573	51,511	-	53,062
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	43,188	-	14,812
Water Meters	400,000	304,517	-	95,483
<b>Total</b>	<b>1,396,230</b>	<b>787,260</b>	<b>139,714</b>	<b>469,257</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	34,707	-	(19)
SCADA Equipment	80,000	83,019	-	(3,019)
Shelving	15,200	-	-	15,200
Trailer (2)	90,000	-	-	90,000
Utility Tractor	40,000	-	26,473	13,527
<b>Total</b>	<b>542,190</b>	<b>142,286</b>	<b>182,775</b>	<b>217,129</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)	190,000	-	-	190,000
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	3,622	-	29,231
Flusher Truck	175,000	-	-	175,000
Forklift	30,000	-	-	30,000
Fuel System	15,000	-	-	15,000
Ironworker	9,000	12,880	4,620	(8,500)
Jet Vacuum Truck	366,449	371,130	-	(4,681)
Loader, Front End	225,000	-	226,935	(1,935)
Metal Lathe	17,000	-	-	17,000
Mower	52,272	52,272	-	-
Oil Distributor	22,000	-	-	22,000
Pickups (13)	307,673	292,534	25,530	(10,391)
Sander Trucks (8)	993,963	16,641	582,714	394,608
Sedans (4)	88,500	64,644	-	23,856

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

<b>Description</b>	<b>Current Budget</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Balance</b>
<b>Revolving Fleet (con't)</b>				
Sign Truck	135,000	43,548	142,899	(51,447)
Sweeper	225,000	299,824	-	(74,824)
Tandem Truck (2)	370,000	-	388,476	(18,476)
Tractor (3)	237,074	108,726	-	128,348
Trailer (2)	40,000	-	-	40,000
Trucks (4)	256,290	70,857	213,630	(28,197)
Van (2)	215,000	185	25,793	189,022
Waste Grinder	750,000	-	964,270	(214,270)
Welder	9,500	-	-	9,500
<b>Total</b>	<b>7,730,429</b>	<b>3,144,361</b>	<b>2,694,529</b>	<b>1,891,539</b>
<b>Revolving Technology</b>				
Data Storage	93,750	-	-	93,750
Microwave Equipment	637,827	79,814	-	558,013
Server Blade	582,651	44,845	-	537,806
Switches, Routers, and Equipment	509,734	-	-	509,734
	<b>1,823,962</b>	<b>124,659</b>	<b>-</b>	<b>1,699,303</b>
<b>Transit</b>				
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>\$24,787,944</b>	<b>\$8,254,636</b>	<b>\$5,051,869</b>	<b>\$11,481,438</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	429,000	8,400,000	8,400,000	8,829,000
Total Storm Drainage				429,000	-	8,697,130	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>429,000</b>		<b>174,532,130</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	-	-
2008 State Revolving Note DW #7	System Improvements	2.50%	2020	-	2,200,000	-	-
2008 State Revolving Note DW #8	System Improvements	2.50%	2019	-	2,088,645	-	-
2009 State Revolving Note DW #9	System Improvements	2.25%	2021	-	2,678,738	-	-
2009 State Revolving Note DW #10	System Improvements	2.25%	2021	-	5,819,138	866,022	866,022
2011 State Revolving Note DW #11	System Improvements	2.25%	2023	-	4,000,000	1,503,134	1,503,134
Total Water				-	-	31,319,156	31,319,156
Water Reclamation							
2005 State Revolving Note CW #21	System Improvements	2.25%	2027	-	34,813,977	16,050,203	16,050,203
2008 State Revolving Note CW #25	System Improvements	2.50%	2020	-	3,508,134	-	-
2008 State Revolving Note CW #26	System Improvements	2.50%	2020	-	3,744,000	-	-
2009 State Revolving Note CW #28	System Improvements	2.25%	2021	-	1,803,000	-	-
2009 State Revolving Note CW #29	System Improvements	2.25%	2021	-	1,211,097	-	-
2009 State Revolving Note CW #30	System Improvements	2.25%	2021	-	4,974,661	-	-
2011 State Revolving Note CW #32	System Improvements	1.25%	2023	-	23,037,837	8,490,543	8,490,543
2011 State Revolving Note CW #33	System Improvements	1.25%	2023	-	13,657,053	5,780,032	5,780,032
2012 State Revolving Note CW #34	System Improvements	2.25%	2024	-	12,040,836	6,664,088	6,664,088
2015 State Revolving Note CW #35	System Improvements	1.25%	2027	1,222,555	10,756,902	8,979,195	10,201,750
2015 State Revolving Note CW #36	System Improvements	1.25%	2028	9,509,456	16,550,544	15,403,623	24,913,079
2016 State Revolving Note CW #37	System Improvements	1.25%	N/A	2,518,219	7,233,306	6,768,781	9,287,000
2017 State Revolving Note CW #38	System Improvements	1.00%	N/A	2,929,540	8,629,585	8,629,585	11,559,125
2019 State Revolving Note CW #40	System Improvements	1.00%	N/A	25,549,149	1,259,651	1,259,651	26,808,800
Total Water Reclamation				16,179,770	-	78,025,700	119,754,619
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>16,179,770</b>		<b>127,149,856</b>	<b>168,878,775</b>
<b>Total Debt</b>				<b>\$ 16,608,770</b>		<b>\$ 301,681,986</b>	<b>\$ 343,839,905</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**

<b>Fund</b>	<b>Supplement</b>	<b>Carry-forward (CIP)</b>	<b>Carry-forward (OCEP)</b>	<b>Carryover Encumbrances (CIP)</b>	<b>Carryover Encumbrances (OCEP)</b>	<b>Budget</b>
<b>APPROPRIATED FUNDS:</b>						
<b>General Fund Original</b>						<b>\$ 169,145,330</b>
Adjustments	\$ 132,000	\$ -	\$ -	\$ -	\$ -	132,000
<b>General Fund Adjusted</b>	<b>132,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>169,277,330</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>-</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	1,210,000	178,615	37,490	49,993	-	1,476,098
Innovation & Technology	-	-	459,253	-	-	459,253
Communications	-	-	1,465	-	-	1,465
Fire	-	321,445	740,863	103,047	770,361	1,935,716
Police	67,000	-	344,250	-	-	411,250
Highways and Streets	1,875,000	5,043,497	268,372	7,781,338	17,628	14,985,835
Health	-	-	27,919	-	-	27,919
Parks & Recreation	1,000,000	1,416,257	169,177	1,957,223	335,722	4,878,379
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>4,152,000</b>	<b>6,988,271</b>	<b>2,127,086</b>	<b>10,096,553</b>	<b>1,174,011</b>	<b>97,398,768</b>
<b>Railroad Relocation Plan</b>						<b>\$ -</b>
Adjustments	-	-	-	-	-	-
<b>Railroad Relocation Plan Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Development</b>						<b>\$ 6,895,151</b>
Adjustments	-	3,987,561	-	-	-	3,987,561
<b>Community Development Adjusted</b>	<b>-</b>	<b>3,987,561</b>	<b>-</b>	<b>-</b>	<b>-</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>-</b>	<b>67,293</b>	<b>558,480</b>	<b>-</b>	<b>-</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>-</b>	<b>10,704,456</b>	<b>131,420</b>	<b>3,331,868</b>	<b>-</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>						<b>-</b>
Adjustments	-	-	-	-	-	-
<b>Events Center Bond Construction Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>T.I.F. District Fund Original</b>						<b>\$ 2,944,500</b>
Adjustments	-	-	-	-	-	-
<b>T.I.F. District Fund Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,944,500</b>
<b>Admin Building Construction Original</b>						<b>-</b>
Facilities Management	290,000	723,731	-	743,933	-	1,757,664
<b>Admin Building Construction Adjusted</b>	<b>290,000</b>	<b>723,731</b>	<b>-</b>	<b>743,933</b>	<b>-</b>	<b>1,757,664</b>
<b>Sioux Falls Flood Control Original</b>						<b>-</b>
Highways and Streets	-	-	-	-	-	-
<b>Sioux Falls Flood Control Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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						103,414,700
<b>Total Adjusted Budget (All Funds)</b>	<b>\$ 4,574,000</b>	<b>\$ 48,043,324</b>	<b>\$ 7,440,787</b>	<b>\$ 40,807,710</b>	<b>\$ 2,548,880</b>	<b>\$ 601,697,637</b>

**Supplement Detail:**

	Budget	
	Revenue	Expense
<b>May</b>		
Sales Tax Fund - Parks - Unobligated Fund Balance (Ord. 51-19)	-	1,000,000
<b>June</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
Sales Tax Fund - Police - Grant (Ord. 64-19)	67,000	67,000
General Fund - Police - Grant (Ord. 64-19)	132,000	132,000
<b>Total Effective Supplements</b>	<b>\$ 199,000</b>	<b>\$ 4,574,000</b>
<b>Approved, Not Effective Supplement Detail</b>		
<b>July</b>		
Entertainment Tax Fund - Entertainment Venues - Unobligated Fund Balance (Ord. 77-19, Eff 8/9/19)	-	1,500,000
<b>August</b>		
General Fund - FEMA Reimbursement/Unobligated Fund Balance (Ord. 84-19, Eff 9/13/19)	420,000	600,000
Sales Tax Fund - FEMA Reimbursement/Unobligated Fund Balance (Ord. 84-19, Eff 9/13/19)	320,000	400,000
<b>Total Supplements</b>	<b>\$ 939,000</b>	<b>\$ 8,074,000</b>