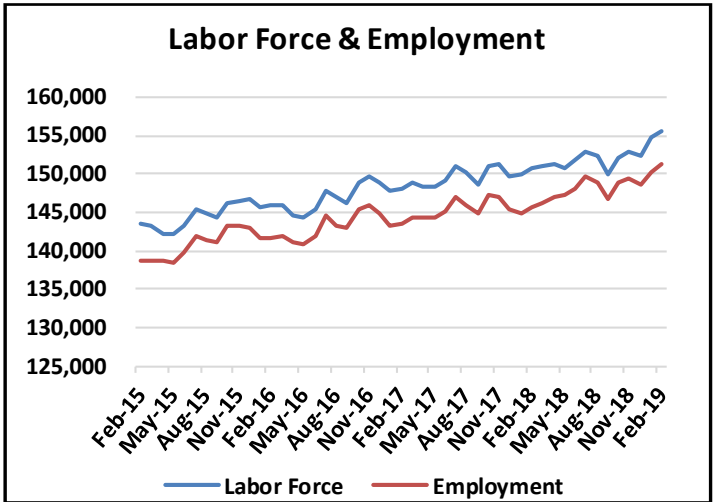
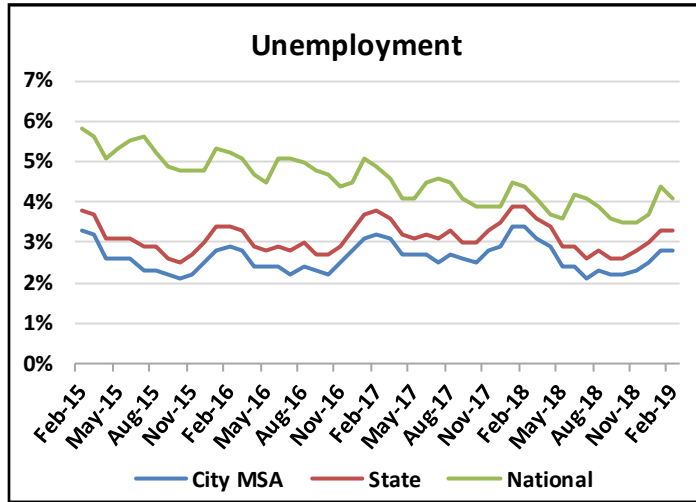


City of Sioux Falls Monthly Financial Status Report

March 31, 2019

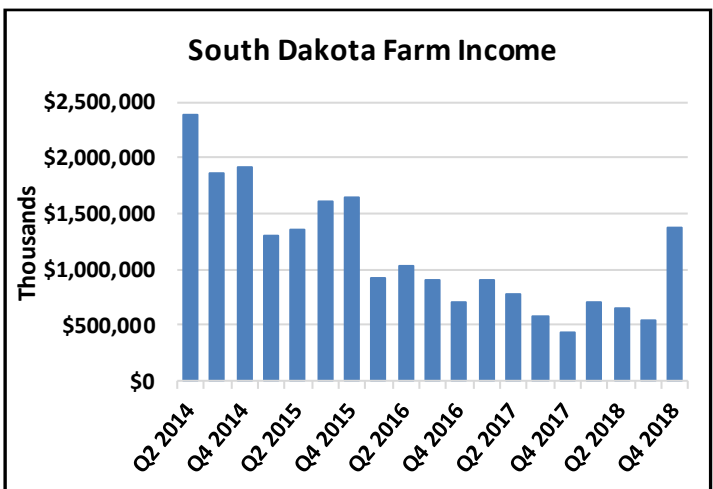
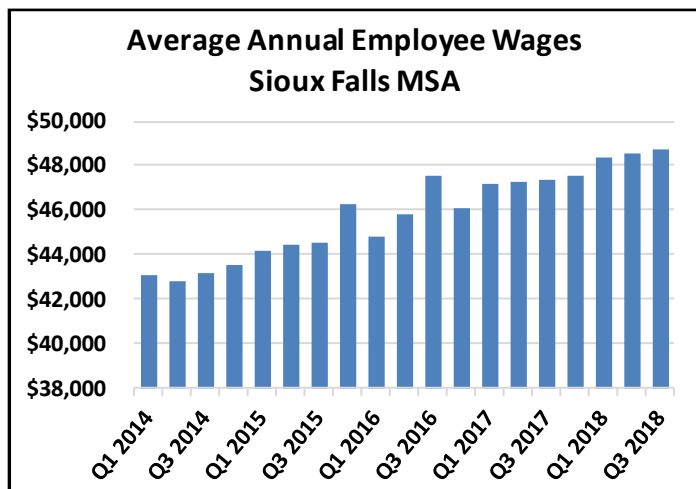
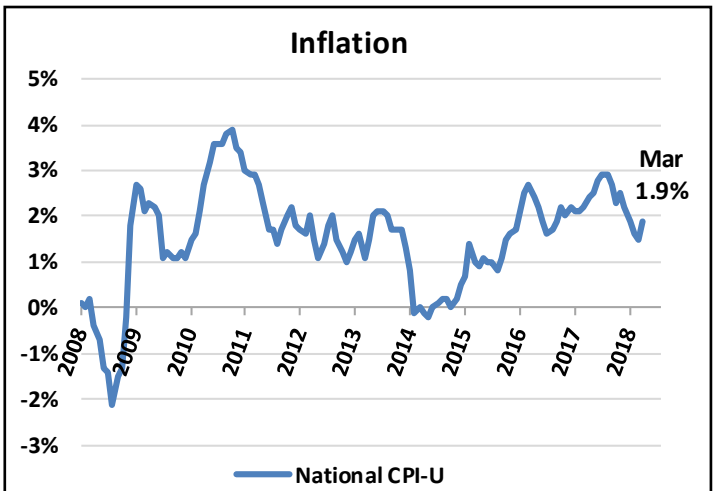
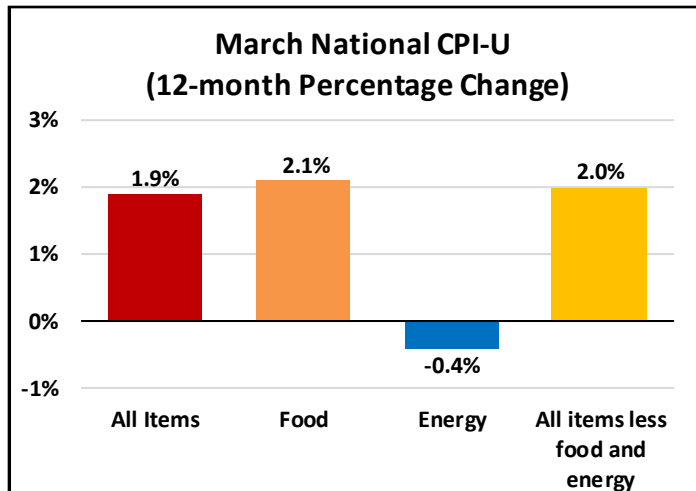
Economic and Financial Overview

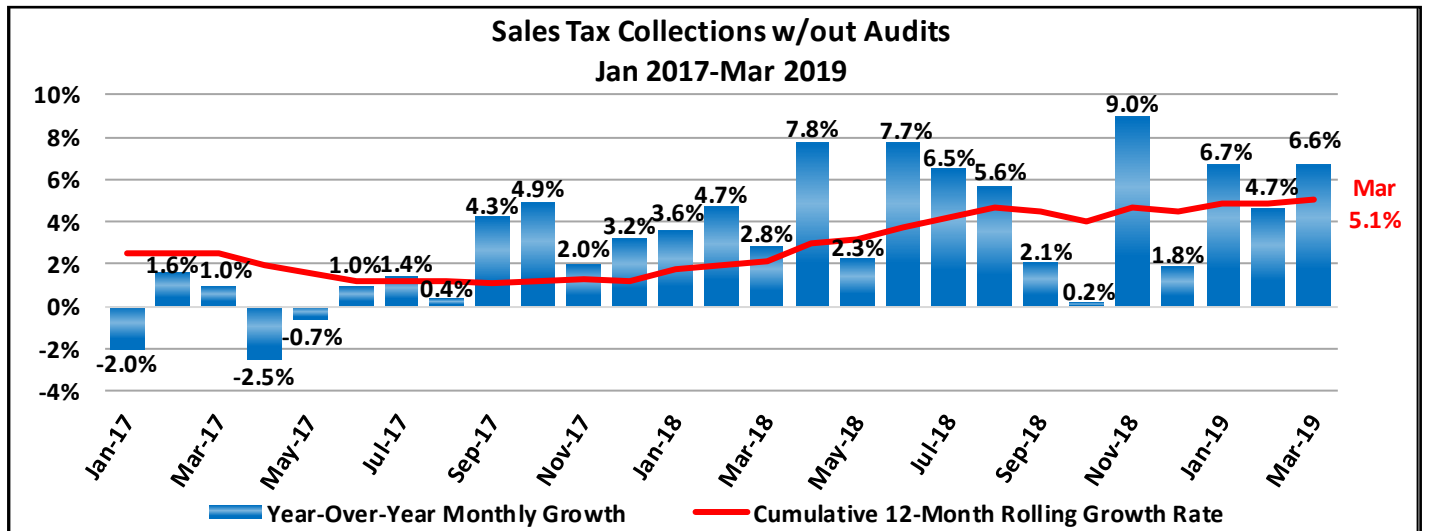
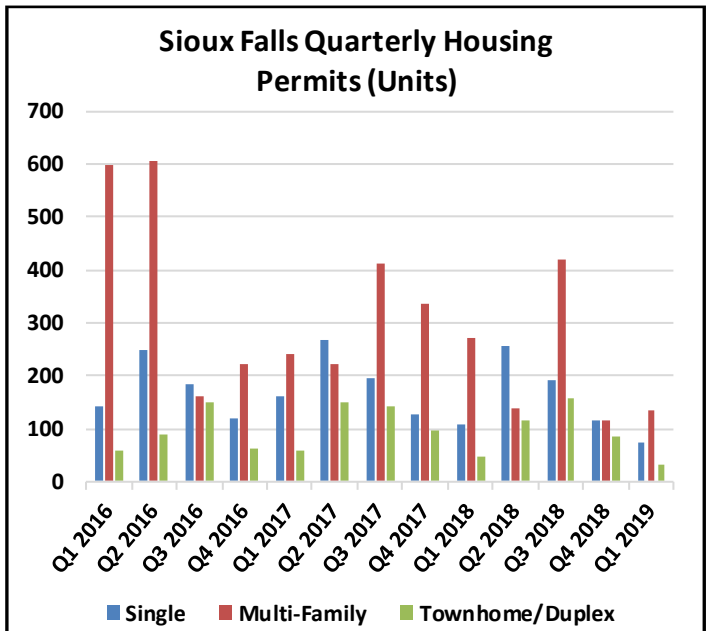
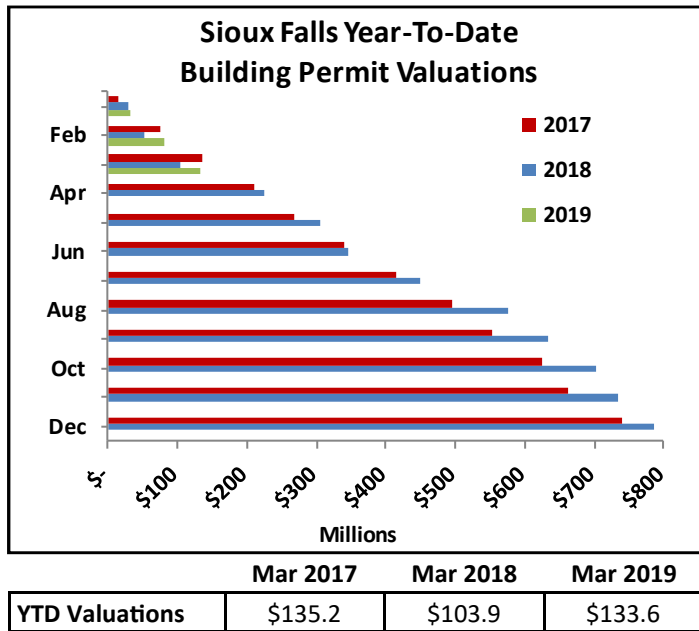
March 2019



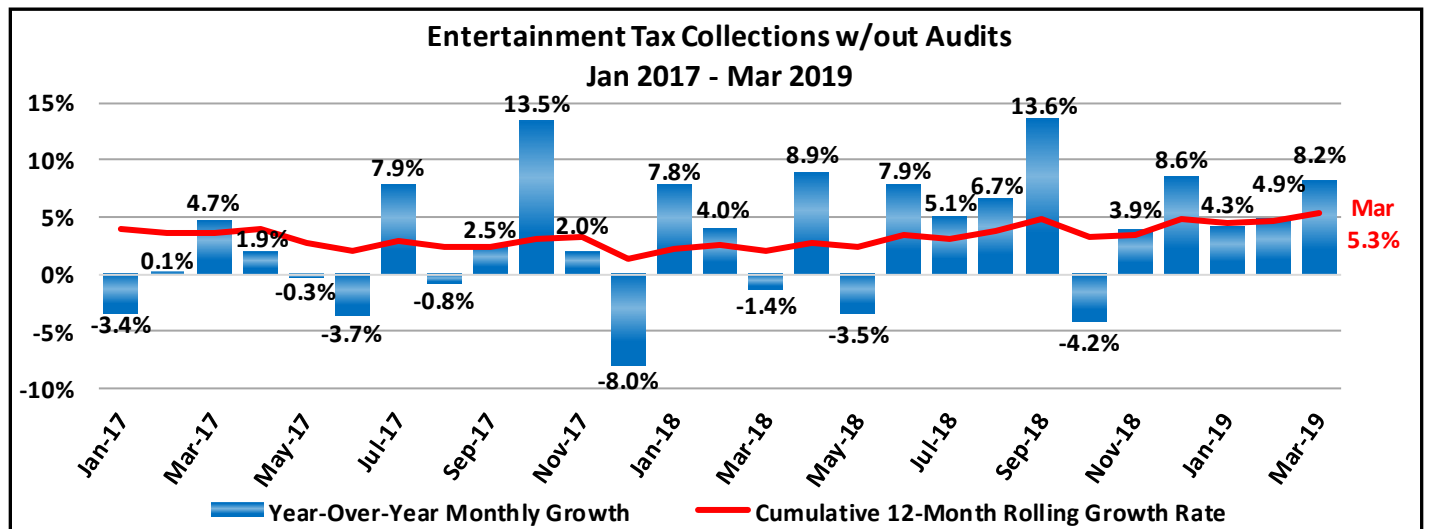
City MSA	Dec 2018	Jan 2019	Feb 2019
Unemployment	3,796	4,330	4,403
Unemployment Rate	2.5%	2.8%	2.8%

City MSA	Dec 2018	Jan 2018	Feb 2019
Labor Force	152,386	154,646	155,564
Employment	148,590	150,316	151,161





The 12-month rolling average (less audits) ended the month at 5.1%. On a year-over-year basis, as shown above, collections for March 2019 were up 6.6% over March 2018.

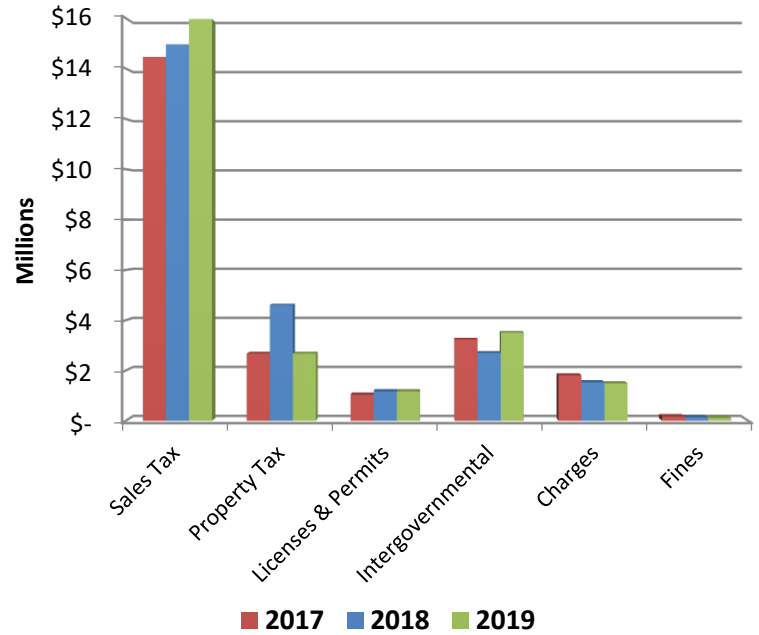


GENERAL FUND - REVENUE ANALYSIS

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%	-	-
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>\$ 26,198,840</u>	16%
YTD Actual	<u>\$ 26,030,577</u>	17%	<u>\$ 26,198,840</u>	16%
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%	-	-
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>\$ 33,294,473</u>	21%	<u>\$ 36,839,223</u>	22%
Budget	\$ 158,986,887		\$ 169,145,330	

YTD EXPENDITURES BY DEPARTMENT

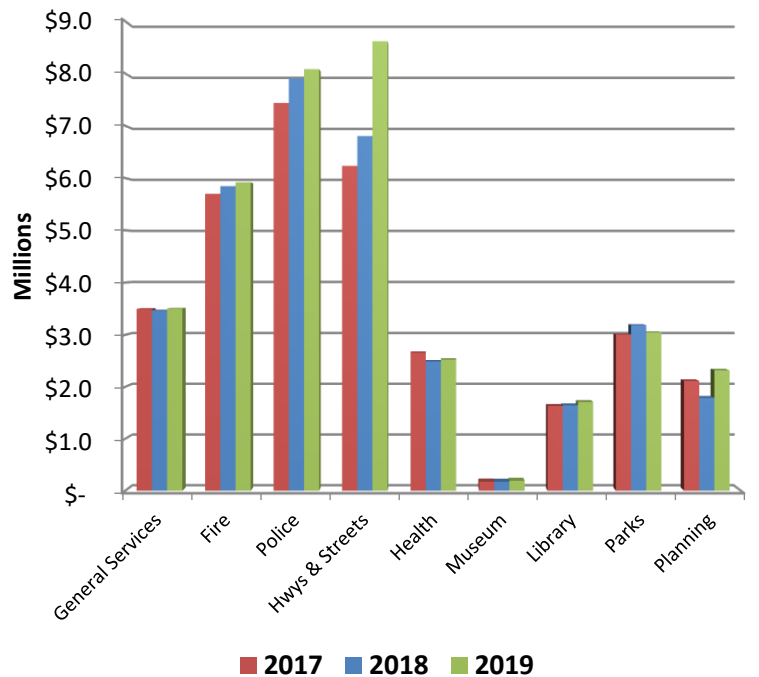


Table of Contents

Page

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.

Table of Contents

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
March 31, 2019**

General Fund Summary - Fund 100 (25% 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	February 43,251,906	41,966,731	35,238,271
Revenues	165,397,038	26,198,840	March 35,302,525	34,305,424	31,592,475
Expenditures	(169,145,330)	(36,839,223)	Change (7,949,381)	(7,661,307)	(3,645,796)
Net Change in Fund Balance	(3,748,292)	(10,640,383)	20.9%	21.2%	19.9%
Projected Unspent Budget	3,400,000	-	% Unrestricted Cash Balance to Budget (11% Policy Target)		
Available Fund Balance	\$ 51,707,674	\$ 41,415,583			
% Available Fund Balance to Budget	30.6%				

Budget Status

Revenue	Current Budget	Actual Revenue	Long/(Short)	2019 YTD % of Budget	2018 YTD % of Budget	2017 YTD % of Budget
Taxes						
Property Tax	\$ 63,829,859	\$ 2,656,278	\$ (61,173,581)	4%	8%	5%
Sales Tax	64,246,271	15,960,615	(48,285,656)	25%	25%	23%
Frontage Tax	4,798,650	211,815	(4,586,835)	4%	8%	5%
Lodging Tax	1,219,750	154,651	(1,065,099)	13%	15%	18%
CVB BID Tax	2,359,692	416,330	(1,943,362)	18%	17%	18%
Other	113,500	20,470	(93,030)	18%	17%	19%
Total Taxes	136,567,722	19,420,159	(117,147,563)	14%	16%	14%
Licenses and Permits	5,277,711	1,167,464	(4,110,247)	22%	24%	21%
Intergovernmental Revenue						
Federal and State Grants	5,564,634	1,125,912	(4,438,722)	20%	17%	19%
Motor Vehicle Licenses	2,750,000	189,136	(2,560,864)	7%	4%	4%
County Support	1,135,000	283,750	(851,250)	25%	0%	25%
Liquor Tax Reversion	1,000,646	-	(1,000,646)	0%	0%	0%
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%	0%	21%
Wheel Tax	170,000	34,439	(135,561)	20%	40%	18%
Other	174,956	30,188	(144,768)	17%	17%	17%
Total Intergovernmental Revenue	12,515,236	3,511,042	(9,004,194)	28%	22%	26%
Charges for Goods and Services	8,927,443	1,489,146	(7,438,298)	17%	16%	18%
Fines and Forfeitures	717,000	114,880	(602,120)	16%	21%	25%
Investment Revenue	387,000	178,797	(208,203)	46%	-58%	-10%
Other Revenue	1,004,926	317,352	(687,574)	32%	23%	22%
Total General Fund Revenue	\$ 165,397,038	\$ 26,198,840	\$ (139,198,198)	16%	17%	15%
Expenditures by Department						
Mayor	\$ 749,927	\$ 135,016	\$ 614,911	18%	19%	20%
City Council	1,436,687	310,873	1,125,814	22%	24%	30%
Attorney	1,925,682	399,292	1,526,389	21%	20%	19%
HR	1,590,626	324,026	1,266,600	20%	22%	21%
Finance	3,201,321	646,502	2,554,819	20%	19%	21%
Facilities Management	1,847,370	342,241	1,505,129	19%	20%	19%
IT	4,359,503	971,071	3,388,432	22%	21%	21%
Multimedia Support	2,082,545	373,535	1,709,010	18%	19%	19%
Total General Government	17,193,661	3,502,556	13,691,105	20%	20%	21%
Fire	28,462,184	5,918,450	22,543,734	21%	22%	22%
Police	37,915,350	8,083,600	29,831,750	21%	22%	22%
Total Public Safety	66,377,534	14,002,050	52,375,484	21%	22%	22%
Total Highways & Streets	25,561,239	8,617,351	16,943,889	34%	27%	25%
Total Health	13,099,438	2,522,788	10,576,650	19%	20%	22%
Parks	19,539,085	3,046,136	16,492,949	16%	18%	17%
Libraries	7,670,053	1,706,748	5,963,305	22%	22%	22%
Museum	635,672	190,775	444,897	30%	28%	30%
Total Culture & Recreation	27,844,810	4,943,660	22,901,151	18%	19%	18%
Total Planning & Development Services	11,706,730	2,317,243	9,389,487	20%	16%	19%
Transfers	7,361,918	933,576	6,428,342	13%	0%	0%
Total General Fund Expenditures	\$ 169,145,330	\$ 36,839,223	\$ 132,306,107	22%	21%	20%

City of Sioux Falls
 Monthly Financial Report
 March 31, 2019

Sales/Use Tax Fund Summary - Fund 253 (25% of year lapsed)

Unreserved Fund Balance & Cash Status:

Fund Balance January 1	\$ 53,916,638	Cash Balance January 1	\$ 46,768,805
Less Restricted	(29,985,349)	Change in Cash Balance	7,513,511
Less Reserve	(700,000)	Cash Balance March 31	\$ 54,282,316
Less Committed	(18,591,787)		
Available Fund Balance January 1	\$ 4,639,502	Less Designated Cash	(4,350,424)
		Less Restricted Cash	(553,217)
Available Fund Balance	<u>\$ 4,639,502</u>	Less Cash in Trust	(32,995,863)
		Available Cash Balance	<u>\$ 16,382,812</u>

Budget Status:

Revenue	Current Budget	Actual	Long(Short)	
Taxes	\$ 64,246,271	\$ 15,960,615	\$ (48,285,656)	
Federal & State Grants	5,145,000	10,000	(5,135,000)	
Interest Earned on Trust Investments	-	56,120	56,120	
Special Assessments	595,000	12,262	(582,738)	
Platting Fees	1,551,000	315,757	(1,235,243)	
Contributions	2,704,134	3,000	(2,701,134)	
Transfers	-	(245)	(245)	
Other	100,000	147,900	47,900	
Total Sales/Use Tax Fund Revenue	<u>\$ 74,341,405</u>	<u>\$ 16,505,408</u>	<u>\$ (57,835,997)</u>	
Expenditures by Department	Current Budget	Expended	Encumbered	Balance
Facilities Management	\$ 1,059,298	\$ 69,962	\$ 87,649	\$ 901,688
Information Technology	549,253	-	-	549,253.00
Multimedia Support	226,465	8,319	1,465	216,681
Total General Government	1,835,016	78,281	89,113	1,667,622
Fire	4,738,717	292,767	1,701,421	2,744,529
Police	1,419,250	59,616	223,257	1,136,378
Total Public Safety	6,157,967	352,383	1,924,678	3,880,906
Total Highways & Streets	56,496,252	2,436,069	16,300,794	37,759,389
Total Health	368,219	-	58,530	309,689
Park/Recreation	9,918,178	1,075,934	3,327,881	5,514,363
Library	1,198,718	158,509	104,711	935,498
Museum	164,191	-	-	164,191
Total Culture & Recreation	11,281,087	1,234,443	3,432,592	6,614,052
Total Planning & Development Services	238,597	62,500	300	175,797
Debt Service	16,869,630	-	-	16,869,630
Total Sales/Use Tax Fund	<u>\$ 93,246,768</u>	<u>\$ 4,163,676</u>	<u>\$ 21,806,008</u>	<u>\$ 67,277,084</u>

City of Sioux Falls
Monthly Financial Report
March 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	-	5,258,452	-	5,258,452	-	668,386	-	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
Total Current Collections YTD	\$ 15,808,785	\$ 14,905,947	\$ 15,808,785	\$ 14,905,945	\$ 1,862,956	\$ 1,762,462	\$ 154,651	\$ 186,005
Percent Change Current Collections YTD	6.1%	3.7%	6.1%	3.7%	5.7%	3.6%	-16.9%	-14.1%
Adjustments to Current Collections								
State Audit Collections/Adjustments	167,699	81,081	167,699	81,081	4,054 *	-	- *	-
City Economic Development Refund (ORD 42-05)	(15,869)	(30,757)	(15,869)	(30,757)	-	-	-	-
Net Reportable Revenue YTD	\$ 15,960,615	\$ 14,956,271	\$ 15,960,615	\$ 14,956,269	\$ 1,867,010	\$ 1,762,462	\$ 154,651	\$ 186,005
Percent Change YTD Net Reportable Revenue	6.7%	3.5%	6.7%	3.5%	5.9%	3.3%	-16.9%	-14.1%
*The audit adjustment is a result of some entities misreporting entertainment tax as lodging tax to the State Department of Revenue.								
Percent Change YTD adjusted for lodging tax correction (estimated, not including audits)					5.2%	2.3%	-1.9%	-4.7%

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

Compilation of Other Funds (25% of year lapsed)

ENTERTAINMENT TAX FUND (250)

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

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 12,855,295	\$ 12,855,295		Total	\$ 9,325,719
Less Restricted	(3,655,231)	(3,655,231)		Available	<u>\$ 9,325,719</u>
Spendable Fund Balance	9,200,064	9,200,064			
Revenues	7,911,170	1,887,846	24%		
Expenditures					
Events Complex (Operating & Capital)	5,224,340	747,650	14%		
Orpheum Theatre (Operating & Capital)	853,819	8,558	1%		
Washington Pavilion (Operating & Capital)	5,501,218	721,977	13%		
Sioux Falls Stadium (Operating & Capital)	950,573	3,572	0%		
Great Plains Zoo (Operating)	231,730	86,899	38%		
Total Expenditures	<u>12,761,680</u>	<u>1,568,655</u>	<u>12%</u>		
Net Change in Fund Balance	(4,850,510)	319,191			
Available Fund Balance	<u>\$ 4,349,554</u>	<u>\$ 9,519,255</u>			

COMMUNITY DEVELOPMENT FUND (260)

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

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 24,047,960	\$ 24,047,960		Total	\$ 1,904,371
Less Restricted	(22,042,527)	(22,042,527)		Designated	400,530
Spendable Fund Balance	2,005,433	2,005,433		Restricted	736,234
Revenues	10,155,511	1,271,501	13%	Available	<u>\$ 767,607</u>
Expenditures	10,882,712	563,522	5%		
Net Change in Fund Balance	(727,201)	707,980			
Available Fund Balance	<u>\$ 1,278,232</u>	<u>\$ 2,713,413</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.

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 4,323,396	\$ 4,323,396		Total	\$ 2,044,898
Less Restricted	(428,436)	(428,436)		Available	<u>\$ 2,044,898</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	1,850,005	21%		
Capital	1,387,266	-			
Total Expenditures	<u>10,070,174</u>	<u>1,850,005</u>	<u>18%</u>		
Net Change in Fund Balance	(647,783)	(1,850,005)			
Available Fund Balance	<u>\$ 3,247,177</u>	<u>\$ 2,044,955</u>			

STORM DRAINAGE FUND (272)

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

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 6,889,572	\$ 6,889,572		Total	\$ 7,265,781
Less Restricted	-	-		Designated	2,554,995
Spendable Fund Balance	6,889,572	6,889,572		Available	<u>\$ 4,710,786</u>
Revenues	22,969,961	1,589,212	7%		
Expenditures					
Operating	3,524,856	529,863	15%		
Capital	26,197,744	589,633	2%		
Debt Service	301,787	75,447	25%		
Total Expenditures	<u>30,024,387</u>	<u>1,194,942</u>	<u>4%</u>		
Net Change in Fund Balance	(7,054,426)	394,270			
Available Fund Balance	<u>\$ (164,854)</u>	<u>\$ 7,283,842</u>			

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

Compilation of Other Funds (25% of year lapsed)

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	\$ 192,242
Less Restricted	-	-		Restricted	24,575
Spendable Fund Balance	262,540	262,540		Trust	105,662
Revenues	2,944,500	11,449	0%	Available	\$ 62,005
Expenditures	2,944,500	131,499	4%		
Net Change in Fund Balance	-	(120,050)			
Available Fund Balance	<u>\$ 262,540</u>	<u>142,490</u>			

OUTSTANDING T.I.F. DISTRICTS

<u>TIF #/Location</u>	<u>Approved Plan Beginning - Ending Year</u>	<u>Base Equalized Taxable Valuation</u>	<u>Base Property Taxes</u>	<u>Current Equalized Taxable Valuation¹</u>	<u>Current Property Taxes¹</u>	<u>Increment Paid to Date</u>	<u>Total Reimbursable Approved Project Costs (Less Financing Costs)</u>
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 ²
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

¹ Values represent amounts levied in 2018 and payable in 2019.

² 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	\$ 40,531
Less Restricted	(24,767)	(24,767)		Restricted	24,767
Spendable Fund Balance	15,674	15,674		Available	\$ 15,764
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	\$ 5,427
Less Restricted	(2,000)	(2,000)		Restricted	2,000
Spendable Fund Balance	3,414	3,414		Available	\$ 3,427
Revenues	50	12	24%		
Expenditures	400	-			
Net Change in Fund Balance	(350)	12			
Available Fund Balance	<u>\$ 3,064</u>	<u>\$ 3,426</u>			

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

Compilation of Other Funds (25% of year lapsed)

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	\$ 1,452,621
Less Restricted	-	-		Trust	1,723,215
Spendable Fund Balance	<u>1,758,994</u>	<u>1,758,994</u>		Available	<u>\$ (270,594) *</u>
Revenues	-	10,180			
Expenditures	<u>1,467,664</u>	<u>311,539</u>	21%		* Reimbursement from Trust
Net Change in Fund Balance	<u>(1,467,664)</u>	<u>(301,359)</u>			
Available Fund Balance	<u>\$ 291,330</u>	<u>\$ 1,457,635</u>			

INTERNAL SERVICE FUND CASH BALANCES			
	<u>Balance, Jan. 1</u>	<u>Balance, Mar. 31</u>	<u>Increase/(Decrease)</u>
Fleet Revolving Fund (851)	\$ 5,040,378	\$ 4,574,668	\$ (465,710)
City Health/Life Benefit Fund (852)	\$ 6,472,301	\$ 7,251,174	\$ 778,873
Workers' Compensation Fund (855)	\$ 5,005,902	\$ 4,573,559	\$ (432,343)
Technology Revolving Fund (857)	\$ 5,948,685	\$ 4,702,346	\$ (1,246,339)
Insurance Liability Fund (880)	\$ 3,735,239	\$ 2,237,556	\$ (1,497,683)

City of Sioux Falls
Monthly Financial Report
March 31, 2019

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

	LIGHT	PUBLIC PARKING	LANDFILL	WATER	WATER RECLAMATION
Operating Revenue	\$ 2,342,628	\$ 867,743	\$ 2,266,164	\$ 6,741,712	\$ 8,202,255
Operating Expenses	<u>(1,830,975)</u>	<u>(474,908)</u>	<u>(1,681,520)</u>	<u>(5,242,757)</u>	<u>(5,602,063)</u>
Operating Income	511,653	392,835	584,644	1,498,955	2,600,192
Adjustment of Operating Income to Cash Flow Basis*	<u>51,764</u>	<u>(6,005)</u>	<u>79,230</u>	<u>950,351</u>	<u>2,744,429</u>
*Add back depreciation and adjust for changes in receivables and payables					
CASH FLOWS FROM OPERATING ACTIVITIES	563,417	386,830	663,874	2,449,306	5,344,621
Cash Flows from Capital and Related Financing Activities					
Capital Activities	(31,808)	(5,282,407)	(67,709)	(2,142,346)	(909,449)
Transfers	-	-	-	-	-
Financing (Debt) Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(751,843)</u>	<u>(1,831,157)</u>
TOTAL CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(31,808)	(5,282,407)	(67,709)	(2,894,189)	(2,740,606)
CASH FLOWS FROM INVESTING ACTIVITIES	29,882	57,520	176,019	128,108	203,237
Net increase (Decrease) in Cash	561,491	(4,838,057)	772,184	(316,775)	2,807,252
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	4,396,430	16,172,788	26,604,952	17,267,316	30,515,581
Restricted Cash	<u>-</u>	<u>(18,636,202)</u> ¹	<u>(10,215,515)</u> ²	<u>(6,918,029)</u> ³	<u>-</u>
AVAILABLE CASH AND CASH EQUIVALENTS	<u>\$ 4,396,430</u>	<u>\$ (2,463,414)</u>	<u>\$ 16,389,437</u>	<u>\$ 10,349,287</u>	<u>\$ 30,515,581</u>

¹ Debt Service/Reserve/Project Fund

² Close/Postclosure Costs

³ Debt Service/Reserve

City of Sioux Falls
Monthly Financial Report
March 31, 2019

Capital Program - 2019 Capital Program Fund and Department Summary

Fund/Department	Current Budget	Expensed	Encumbered	Balance	% Expended & Encumbered
Entertainment Tax					
Events Complex	\$ 4,000,185	\$ 693,946	\$ 861,888	\$ 2,444,350	39%
Orpheum	191,138	-	-	191,138	0%
Washington Pavilion	2,933,945	219,157	380,701	2,334,087	20%
Sioux Falls Stadium	65,992	-	-	65,992	0%
Total Entertainment Tax	7,191,260	913,103	1,242,589	5,035,567	30%
Sales Tax					
Facilities Management	1,059,298	69,962	87,649	901,688	15%
Technology	549,253	-	-	549,253	0%
Multimedia Support	226,465	8,319	1,465	216,681	4%
Fire	4,738,717	292,767	1,701,421	2,744,529	42%
Police	1,419,250	59,616	223,257	1,136,378	20%
Highways & Streets	56,522,377	2,436,069	16,300,794	37,785,514	33%
Health	342,094	-	58,530	283,564	17%
Parks & Recreation	9,918,178	1,075,934	3,327,881	5,514,363	44%
Library	1,198,718	158,509	104,711	935,498	22%
Planning & Development Services	238,597	62,500	300	175,797	26%
Museum	164,191	-	-	164,191	0%
Total Sales Tax	76,377,138	4,163,676	21,806,008	50,407,454	34%
Transit	1,387,266	-	-	1,387,266	0%
Storm Drainage	26,197,744	589,633	7,280,530	18,327,581	30%
General Government Bond Construction	1,467,664	311,539	432,394	723,731	51%
Electric Light	5,615,541	31,808	391,323	5,192,411	8%
Public Parking	15,787,988	3,459,858	11,788,597	539,533	97%
Sanitary Landfill	5,872,189	67,709	1,820,279	3,984,201	32%
Water	21,732,550	2,142,346	7,372,005	12,218,198	44%
Water Reclamation	58,430,091	909,449	10,311,360	47,209,282	19%
Fleet	8,225,936	1,399,790	3,026,188	3,799,958	54%
Technology Revolving	1,823,962	44,845	-	1,779,117	2%
Total Capital (CIP & OCEP)	\$ 230,109,329	\$ 14,033,756	\$ 65,471,273	\$ 150,604,300	35%

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

Capital Program - 2019 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers	Expensed	Encumbered	Balance
Facilities Management							
06002	City Administrative Office Building	SC	\$ 1,467,664	\$ -	\$ 311,539	\$ 432,394	\$ 723,731
06011	Fire Station Lighting Upgrades	N	20,000	-	-	-	20,000
06012	Centralized Facilities Improvements	I	758,608	-	69,962	39,654	648,993
06014	Street Generators		100,000	-	-	-	100,000
Fire							
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	N	300,000	-	-	-	300,000
09015	Fire Station 7 Generator	D	150,000	-	-	5,300	144,700
09017	Public Safety Training Center	N	730,000	-	-	-	730,000
Highways & Streets							
11006	Arterial Street Improvements	I	15,594,205	(9,279,000)	-	-	6,315,205
11012	Arterial Intersection Improvements	D	2,632,340	2,000,000	546,924	1,273,115	2,812,301
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	-	26,165	127,993	2,881,105
11071	69th, Vineyard Ave to Sycamore Ave	W	14,346	-	902	74	13,370
11089	85th St, Louise Ave to Tallgrass Av	I	3,799,595	-	16,664	45,092	3,737,840
11090	Tea/Ellis Rd, 26th St to 41st St	I	5,038,734	200,000	314,855	4,533,394	390,486
11092	Southeastern Ave, 18th to N of 26th	D	96,543	-	10,324	72,284	13,935
11096	69th St, Louise Ave to Medical Crt	D	413,381	6,919,000	493,513	70,874	6,767,994
11003	Major Street Reconstruction	I	906,197	(906,197)	-	-	-
11043	Madison Ave, West Ave to Louise Ave	I	1,037,843	175,000	273,256	433,424	506,162
11063	West 12th Street Bridge Replacement	D	34,143	-	5,385	4,638	24,121
11097	Minnesota Ave, Russell to 18th St	PD	15,599	906,197	179,500	634,264	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	702,581	2,442,007
11002	School Dist/Park Site Coordination	D	345,000	-	-	53,622	291,378
11007	Downtown Area Street & Utility Improvements	I	1,755,867	-	228,078	304,955	1,222,834
11008	Communications Network Upgrade	I	100,000	-	-	-	100,000
11009	Right-of-Way Acquisition	D	550,000	-	1,347	-	548,653
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	244,210	926,390
11014	Bridge & Retaining Wall Rehabilitation	SC	466,590	-	27,988	64,018	374,584
11016	26th St & I-229 Area Improvements	I	2,785,213	-	96,386	1,832,927	855,900
11017	85th St & I-29 Improvements	PD	250,581	-	-	70	250,511
11018	ADA Improvements	I	908,332	350,000	65,702	1,062,477	130,153
11020	Drainage Improvements in Developing Areas	I	3,203,371	-	169,239	255,970	2,778,162
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	765,000	96,335	4,972,312	430,610
11026	Covell Area Basin Drainage Improvements	D	359,826	-	153,789	12,063	193,975
11027	Street Lights in Newly Developed Areas	I	371,990	(100,000)	-	175,803	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	47,451	390,172	163,588
11031	Terry Ave & 43rd St Improvements	I	5,792,849	(800,000)	-	2,281,135	2,711,715
11037	Russell St, Westport Ave to Minnesota Ave	W	54,682	-	-	14,992	39,691

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
March 31, 2019**

Capital Program - 2019 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers	Expensed	Encumbered	Balance
11046	Non-point Bank Stabilization	D	8,196,061	-	2,522	225,234	7,968,305
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
11068	Annexation Infrastructure Improvements	NS	600,000	-	-	-	600,000
11073	Core Neighborhood Reconstruction	I	2,453,057	-	1,204	1,171,683	1,280,170
11074	Surface Treatment Program	I	1,591,805	-	-	1,218,191	373,614
11075	Pedestrian & Bicycle Improvements	SC	759,310	-	-	52,713	706,597
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	166,781	2,249,644	3,541,660
11086	Bridge Reconstruction Program	D	5,093,094	-	41,509	462,242	4,589,342
11087	Regional Storm Water Analysis & Imp	D	3,163,112	-	101,253	579,883	2,481,976
11098	Benson Rd & I-229 Area Improvements	PD	25,000	-	-	-	25,000
Events Complex							
13001	Arena Building Improvements	I	20,000	-	-	-	20,000
13005	Convention Center Building Improvements	I	1,283,460	-	39,930	649,829	593,701
13014	Events Center Improvements	I	892,636	-	150,283	42,298	700,055
Washington Pavilion							
13003	Washington Pavilion Building Improvements	I	1,944,790	-	3,570	116,595	1,824,625
SF Stadium							
13013	Sioux Falls Stadium Improvements	NS	65,992	-	-	-	65,992
Orpheum Theatre							
13002	Orpheum Building Improvements	D	124,138	-	-	-	124,138
Parks & Recreation							
14001	Falls Park Development	I	2,013,663	-	633,624	744,423	635,617
14002	Bike Trail Development	SC	91,458	-	-	26,607	64,851
14003	Systematic Reconstruction of Bike Trail	D	570,994	-	17,400	405,001	148,593
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	-	-	203,506	303,818
14008	Park Land Acquisition	PD	213,106	-	2,500	3,408	207,198
14009	Aquatic Facilities Development	D	541,533	(70,000)	29,235	121,768	320,530
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	-	33,118	73,670	1,019
14021	Playcourt Cyclic Reconstruction	D	322,055	-	-	312,070	9,985
14022	Development of Play Structures	D	1,352,636	-	-	89,543	1,263,094
14023	Picnic Shelter Improvements	C	5,922	-	-	-	5,922
14025	Great Bear Master Plan Improvements	I	131,341	-	8,800	121,866	674
14026	Zoo Master Plan Improvements	D	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	D	471,610	-	12,810	-	458,800
14033	Cherry Rock Park Improvements	D	154,850	45,000	2,250	189,789	7,812
14034	Arboretum & East Sioux Falls Park Developments	D	136,000	-	3,545	101,850	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	D	79,280	-	6,505	4,075	68,700
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	D	287,840	25,000	-	291,801	21,040
14068	ADA Transition Plan Improvements	D	396,520	-	12,320	39,200	345,000
14071	Space Needs Study	D	144,000	-	-	-	144,000
Library							
15003	Prairie West Library Improvements	I	69,218	-	-	40,761	28,457
15005	Fiber Optic Connection - Oakview	I	100,000	-	-	63,950	36,050
Planning & Development Services							
16001	Sculpture Walk	C	30,000	-	12,500	-	17,500
17001	Core Façade Revitalization	I	184,897	-	50,000	-	134,897

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
March 31, 2019**

Capital Program - 2019 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers	Expensed	Encumbered	Balance
Public Parking							
19001	Parking Lot & Parking Ramp Improvements	I	60,000	-	-	-	60,000
19002	New Parking Facility	I	15,521,988	-	3,437,363	11,782,209	302,416
Electric Light							
20001	Unforeseen Electrical System Replacement	I	463,599	-	10,934	73,276	379,389
20002	Circuit Improvements	I	4,379,177	-	2,884	243,138	4,133,155
20004	Electronic Automated Meter Reading	I	546,425	-	17,989	41,311	487,125
20005	Light & Power Facility Improvements	PD	33,345	-	-	2,610	30,735
Sanitary Landfill							
21001	Leachate Recirculation	I	3,134,321	-	52,322	460,556	2,621,443
21002	Land Acquisition	D	480,162	(300,000)	-	-	180,162
21003	Perimeter Fencing	D	23,000	-	-	-	23,000
21004	Building Improvements	D	655,135	-	15,387	52,782	586,967
21006	Composting Facilities Expansion	I	994,985	300,000	-	1,279,096	15,889
21007	Relocation of Wall Lake Drainageway	D	364,000	-	-	-	364,000
21010	Solid Waste Master Plan	D	35,586	-	-	27,846	7,740
Water							
22001	Land Acquisition	PD	1,120,000	-	1,037,879	-	82,121
22002	Other Mains, Unforeseen Water Projects	I	3,580,877	-	98,079	2,356,594	1,126,204
22003	City Wide Water Main Replacements	I	2,605,000	(1,137,000)	-	1,213	1,466,787
22005	Water Purification Building Improvements	I	2,906,944	-	764,020	938,944	1,203,980
22007	Water Collector Well Improvements	C	70,000	-	-	-	70,000
22011	Foundation Park Water Main	NS	750,000	-	8,204	59,296	682,500
22037	Transmission Main Rehabilitation	I	2,200,422	-	3,996	1,166,831	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	NS	530,000	-	-	-	530,000
22053	Vac E Ave, 9th St, Wayland Ave	SC	43,391	-	-	3,037	40,354
22054	Rough Rider Dr, 32nd St	I	21,907	-	-	6,178	15,729
22055	12th St, Grange to Minnesota Water Main	D	51,564	907,000	-	826,279	132,285
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	10,786	9,000
Water Reclamation							
23001	Sanitary Sewers - Other Mains	I	1,040,365	(130,000)	8,315	389,325	512,724
23002	Pipe Lining Project	I	2,381,510	-	15,826	6,056	2,359,628
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	-	312,092	1,651,421	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	D	3,811,631	-	19,629	2,947,726	844,275
23021	Equipment Storage Building	SC	103,484	-	-	1,066	102,418
23024	Main Pump Station Replacement	PD	23,517,623	-	341,508	66,189	23,109,926
23029	Basin 14D Sanitary Sewer Extension	I	1,460,204	-	16,099	340,918	1,103,187
23031	Digester Gas Conditioning System	I	97,437	-	2,823	88,126	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	D	4,265,195	-	9,344	2,261,639	1,994,212
23042	Electrical Equip Condition Assessment	NS	150,000	-	-	-	150,000
23043	Facility Expansion Planning	PD	4,382,818	-	15,800	115,188	4,251,830
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

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
 March 31, 2019**

Capital Program - 2019 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers	Expensed	Encumbered	Balance
Fleet							
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
Transit							
29010	Bus Storage/Maintenance Expansion Study	D	67,293	-	-	-	67,293
Museum							
30001	City/County Archive Building	I	164,191	-	-	-	164,191
			\$ 205,213,386	\$ -	\$ 11,077,318	\$ 59,224,765	\$ 134,911,303
				Transfers to/(from) OCEP	-		
				Transfers to/(from) Operating Budget	-		
					\$ -		

Arterial Streets Funding		2009-2016	2017	2018	2019 YTD	Life-to-Date
Uses						
Total Arterial Street Expenditures		\$ 67,908,844	\$ 11,716,598	\$ 9,606,167	\$ 733,949	\$ 89,965,558
Sources						
Sales Tax		\$ 60,846,072	\$ 9,422,699	\$ 7,096,031	\$ 418,192	\$ 77,612,524
Street Platting Fees		7,233,241	2,293,900	2,510,136	315,757	12,353,034
Total Sources		\$ 67,908,844	\$ 11,716,599	\$ 9,606,167	\$ 733,949	\$ 89,965,558

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
 (I) In Construction (SC) Substantially Completed (W) Under Warranty (C) Complete

City of Sioux Falls
Monthly Financial Report
March 31, 2019

Capital Program - 2019 Other Capital Expenditures Program Projects Summary

		Current			
Description		Budget	Expensed	Encumbered	Balance
Facilities Management	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
	Total	180,690	-	47,995	132,695
Technology	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
	Total	549,253	-	-	549,253
Multimedia Support	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	-	-	120,000
	Rebroadcasting System	50,000	-	-	50,000
	Total	226,465	8,319	1,465	216,681
Fire	Airbags Rescue Equipment	135,000	-	101,061	33,939
	Battalion Vehicle (2)	130,000	7,000	102,996	20,004
	Communication System	21,000	-	-	21,000
	Decontamination System (4)	144,000	-	113,620	30,380
	Fire Trucks (3)	879,741	-	867,539	12,202
	Generators (5)	152,934	2,713	2,713	147,509
	Hazmat Detection System	50,000	-	-	50,000
	Hydraulic Rescue Equipment	254,458	186,083	55,134	13,241
	Lift System	12,000	-	-	12,000
	Lockbox System	41,500	-	-	41,500
	Paging System	85,000	-	-	85,000
	Pickup Truck	70,000	4,495	61,095	4,410
	Rescue Boat	15,000	-	-	15,000
	Rescue Equipment	30,000	-	-	30,000
	SCBA Fill Compressor (2)	90,000	-	-	90,000
	Sedans (2)	55,000	-	50,784	4,216
	Shoring Kit	93,000	-	-	93,000
	Thermal Camera	13,000	12,325	-	675
	Trailer	124,000	-	-	124,000
	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	53,469	258,715	(6,710)
Total	2,930,224	266,084	1,613,657	1,050,483	
Police	Animal Control Pickups (3)	87,803	11,209	-	76,594
	K-9 Dog (2)	24,000	10,153	-	13,847
	Motorcycles (2)	36,000	-	-	36,000
	Patrol Vehicles (28)	779,749	38,254	47,258	694,237
	Radios (mobile)	178,198	-	175,999	2,200
	Servers	28,102	-	-	28,102
	Spectrometer	80,000	-	-	80,000
	Trailer	20,000	-	-	20,000
	Video Technologies	185,398	-	-	185,398
	Total	1,419,250	59,616	223,257	1,136,378
Highways & Streets	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	-	-	70,000
	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
	Total	537,421	17,558	-	519,863

City of Sioux Falls
Monthly Financial Report
March 31, 2019

Capital Program - 2019 Other Capital Expenditures Program Projects Summary

	Description	Current Budget	Expensed	Encumbered	Balance
Health	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	-	29,625	375
	X-Ray Equipment	108,000	-	7,705	100,295
	Total	368,219	-	58,530	309,689
	Events Complex	Arena Pickup	40,600	-	32,710
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
Total	1,804,089	503,734	169,761	1,130,594	
Orpheum Theater	Dimmer System	32,000	-	-	32,000
	Sound System	35,000	-	-	35,000
	Total	67,000	-	-	67,000
Washington Pavilion	AV Equipment	274,000	102,342	79,350	92,308
	Exhibit Stands	59,620	59,620	-	-
	Kirby Science Discovery Center Exhibits	503,600	8,844	184,757	310,000
	Lighting	49,935	-	-	49,935
	Tractor	45,000	44,781	-	219
	UPS	57,000	-	-	57,000
	Total	989,155	215,587	264,106	509,462
Parks & Recreation	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	1,507	94,265	31,389
	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	49,141	163,855	17,104
	Utility Vehicle (15)	187,800	-	-	187,800
	Woodchipper	48,000	43,396	-	4,604
	Zoo Endoscope	32,101	31,707	652	(259)
	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	
Total	1,199,199	150,916	457,066	591,218	
Library	AV Equipment	89,500	-	-	89,500
	Bookmobile	185,000	-	-	185,000
	Print & AV Materials	755,000	158,509	-	596,491
	Total	1,029,500	158,509	-	870,991
Planning & Development	Pickup (4)	23,700	-	300	23,400
	Total	23,700	-	300	23,400

City of Sioux Falls
Monthly Financial Report
March 31, 2019

Capital Program - 2019 Other Capital Expenditures Program Projects Summary

		Current			
Description		Budget	Expensed	Encumbered	Balance
Public Parking	Control Equipment	150,000	-	-	150,000
	Sedan	22,000	-	-	22,000
	Utility Vehicle	34,000	22,495	6,389	5,116
	Total	206,000	22,495	6,389	177,116
Electric Light	AMR Meters	121,395	-	30,988	90,407
	Cable Locator (2)	19,000	-	-	19,000
	SCADA Equipment	52,600	-	-	52,600
	Total	192,995	-	30,988	162,007
Sanitary Landfill	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
	Total	185,000	-	-	185,000
Water	Air Dryer	20,000	-	-	20,000
	AMR Equipment	386,900	24,642	21,900	340,358
	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	46,703	-	353,297
	Total	1,396,230	111,285	112,950	1,171,995
Water Reclamation	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	-	34,144	544
	SCADA Equipment	80,000	-	80,203	(203)
	Shelving	15,200	-	-	15,200
	Trailer (2)	90,000	-	-	90,000
	Utility Tractor	40,000	-	-	40,000
Total	542,190	24,560	270,649	246,981	
Revolving Fleet	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	-	-	9,000
	Jet Vacuum Truck	366,449	117,491	248,958	-
	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	5,658	263,423	38,592
	Sander Trucks (8)	993,963	7,191	592,164	394,608
	Sedans (4)	88,500	21,642	42,400	24,458
	Sign Truck	135,000	-	42,924	92,076
	Sweeper	225,000	297,195	-	(72,195)
	Tandem Truck (2)	370,000	-	388,476	(18,476)
	Tractor (3)	237,074	14,548	91,496	131,031
	Trailer (2)	40,000	-	-	40,000
	Trucks (4)	256,290	-	245,122	11,168
	Van (2)	215,000	1,128	-	213,872
	Waste Grinder	750,000	-	-	750,000
	Welder	9,500	-	-	9,500
	Total	7,905,429	1,372,930	2,989,396	3,543,103

City of Sioux Falls
 Monthly Financial Report
 March 31, 2019

Capital Program - 2019 Other Capital Expenditures Program Projects Summary

		Current			
Description		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
	Total	1,823,962	44,845	-	1,779,117
Transit	Fixed Route Bus	191,684	-	-	191,684
	GPS System	190,000	-	-	190,000
	Paratransit Buses (8)	938,289	-	-	938,289
	Total	1,319,973	-	-	1,319,973
Grand Total		\$24,895,944	\$2,956,438	\$6,246,508	\$15,692,997

City of Sioux Falls
Monthly Financial Report
March 31, 2019

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>
<u>Governmental Revenue Bonds & Notes</u>							
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	370,263	370,263
2018 State Revolving Note CW #39	System Construction	1.00%	N/A	1,129,402	7,699,598	7,699,598	8,829,000
Total Storm Drainage				1,129,402	-	8,069,861	9,199,263
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
Total Governmental Debt				1,129,402		173,904,861	175,034,263
<u>Business Type Revenue Bonds & Notes</u>							
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	1,196,035	1,196,035
2008 State Revolving Note DW #7	System Improvements	2.50%	2020	-	2,200,000	245,480	245,480
2008 State Revolving Note DW #8	System Improvements	2.50%	2019	-	2,088,645	117,276	117,276
2009 State Revolving Note DW #9	System Improvements	2.25%	2021	-	2,678,738	526,459	526,459
2009 State Revolving Note DW #10	System Improvements	2.25%	2021	-	5,819,138	1,148,279	1,148,279
2011 State Revolving Note DW #11	System Improvements	2.25%	2023	-	4,000,000	1,708,393	1,708,393
Total Water				-	-	33,891,923	33,891,923
Water Reclamation							
2005 State Revolving Note CW #21	System Improvements	2.25%	2027	-	34,813,977	16,992,979	16,992,979
2008 State Revolving Note CW #25	System Improvements	2.50%	2020	-	3,508,134	404,329	404,329
2008 State Revolving Note CW #26	System Improvements	2.50%	2020	-	3,744,000	531,976	531,976
2009 State Revolving Note CW #28	System Improvements	2.25%	2021	-	1,803,000	366,292	366,292
2009 State Revolving Note CW #29	System Improvements	2.25%	2021	-	1,211,097	238,273	238,273
2009 State Revolving Note CW #30	System Improvements	2.25%	2021	-	4,974,661	1,217,880	1,217,880
2011 State Revolving Note CW #32	System Improvements	1.25%	2023	-	23,037,837	9,664,125	9,664,125
2011 State Revolving Note CW #33	System Improvements	1.25%	2023	-	13,657,053	6,482,458	6,482,458
2012 State Revolving Note CW #34	System Improvements	2.25%	2024	-	12,040,836	7,258,774	7,258,774
2015 State Revolving Note CW #35	System Improvements	1.25%	N/A	1,222,555	10,756,902	9,494,008	10,716,563
2015 State Revolving Note CW #36	System Improvements	1.25%	N/A	9,509,456	16,550,544	16,173,739	25,683,195
2016 State Revolving Note CW #37	System Improvements	1.25%	N/A	2,227,366	7,206,159	7,059,634	9,287,000
2017 State Revolving Note CW #38	System Improvements	1.00%	N/A	4,185,200	7,373,925	7,373,925	11,559,125
Total Water Reclamation				17,144,577	-	83,258,389	100,402,967
Parking							
2018B Sales Tax	* Multi-Use Parking Ramp	3.51%	2032	-	18,540,000	17,805,000	17,805,000
Total Business Type Debt				17,144,577		134,955,312	152,099,890
Total Debt				\$ 18,273,979		\$ 308,860,173	\$ 327,134,152

* 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.

City of Sioux Falls
 Monthly Financial Report
 March 31, 2019

Budget/Appropriation Adjustments

Fund	Supplement	Carry-forward (CIP)	Carry-forward (OCEP)	Carryover Encumbrances (CIP)	Carryover Encumbrances (OCEP)	Budget
APPROPRIATED FUNDS:						
General Fund Original						\$ 169,145,330
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Fund Adjusted	-	-	-	-	-	169,145,330
Entertainment Tax Original						\$ 9,514,020
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
Entertainment Tax Adjusted	-	1,575,509	1,299,524	313,007	59,620	12,761,680
Sales/Use Tax Original						\$ 72,860,847
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	-	-	-	-	-	-
Sales/Use Tax Adjusted	-	6,988,271	2,127,086	10,096,553	1,174,011	93,246,768
Railroad Relocation Plan						\$ -
Adjustments	-	-	-	-	-	-
Railroad Relocation Plan Adjusted	-	-	-	-	-	-
Community Development						\$ 6,895,151
Adjustments	-	3,987,561	-	-	-	3,987,561
Community Development Adjusted	-	3,987,561	-	-	-	10,882,712
Transit Original						\$ 9,444,401
Adjustments	-	67,293	558,480	-	-	625,773
Transit Adjusted	-	67,293	558,480	-	-	10,070,174
Storm Drainage Original						\$ 15,856,643
Adjustments	-	10,704,456	131,420	3,331,868	-	14,167,744
Storm Drainage Adjusted	-	10,704,456	131,420	3,331,868	-	30,024,387
Library Memorial						\$ 5,000
Cottam Memorial						\$ 400
Events Center Bond Construction Original						-
Adjustments	-	-	-	-	-	-
Events Center Bond Construction Adjusted	-	-	-	-	-	-
T.I.F. District Fund Original						\$ 2,944,500
Adjustments	-	-	-	-	-	-
T.I.F. District Fund Adjusted	-	-	-	-	-	2,944,500
Admin Building Construction Original						-
Facilities Management	-	723,731	-	743,933	-	1,467,664
Admin Building Construction Adjusted	-	723,731	-	743,933	-	1,467,664
Sioux Falls Flood Control Original						-
Highways and Streets	-	-	-	-	-	-
Sioux Falls Flood Control Adjusted	-	-	-	-	-	-

City of Sioux Falls
 Monthly Financial Report
 March 31, 2019

Budget/Appropriation Adjustments

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

Supplement Detail:

	Budget	
	Revenue	Expense
	-	-
Total Effective Supplements	\$ -	\$ -