

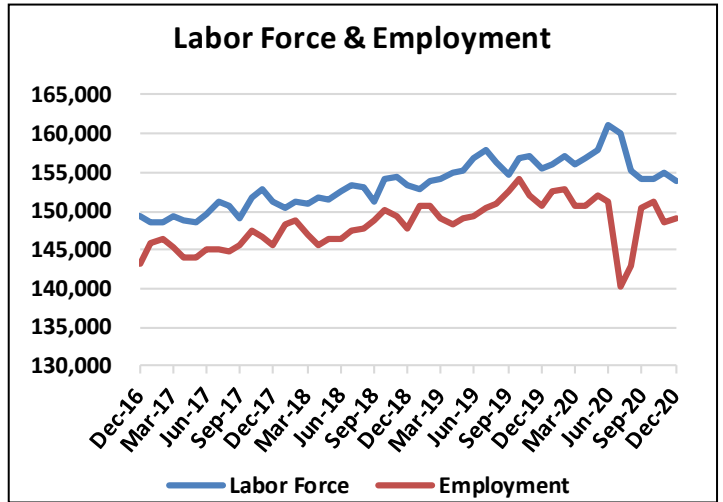
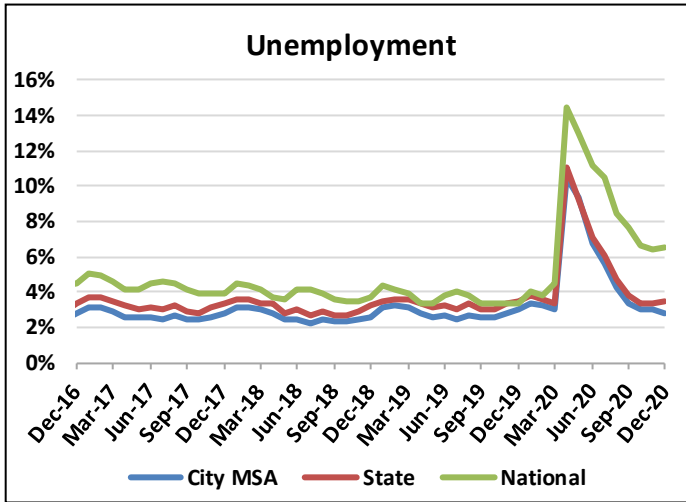
City of Sioux Falls Monthly Financial Status Report

(Audited)

December 31, 2020

Economic and Financial Overview

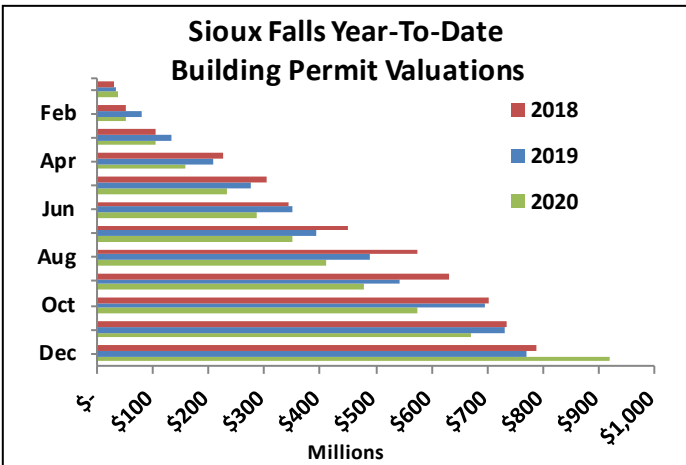
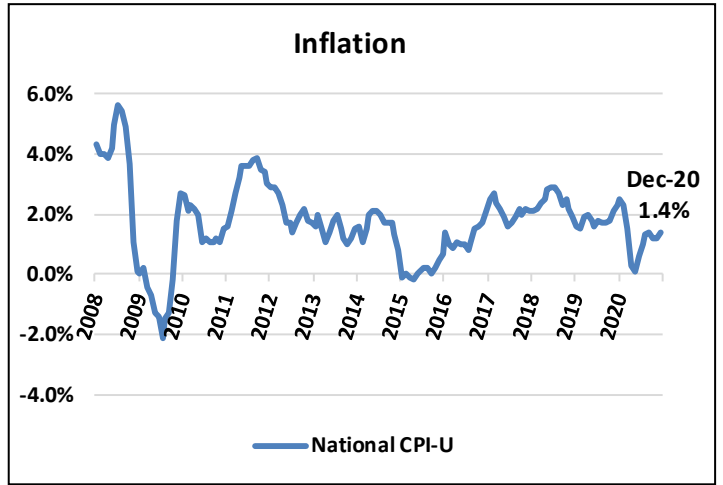
December 2020



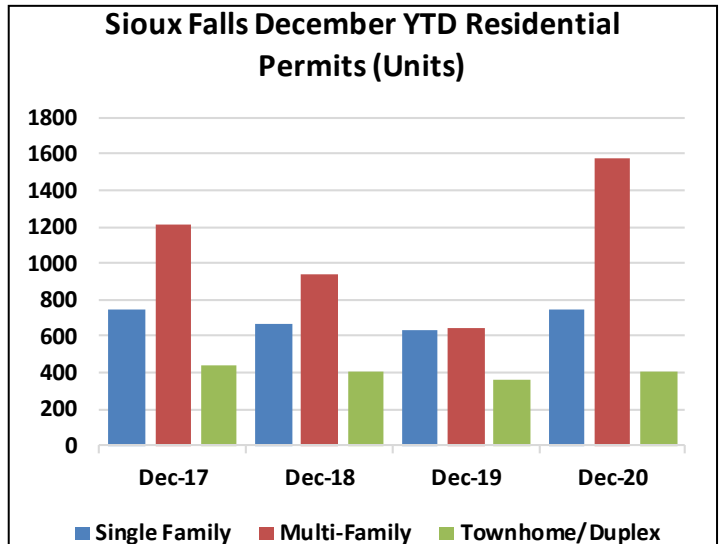
City MSA	Oct 2020	Nov 2020	Dec 2020
Unemployment	4,623	4,585	4,292
Unemployment Rate	3.0%	3.0%	2.8%

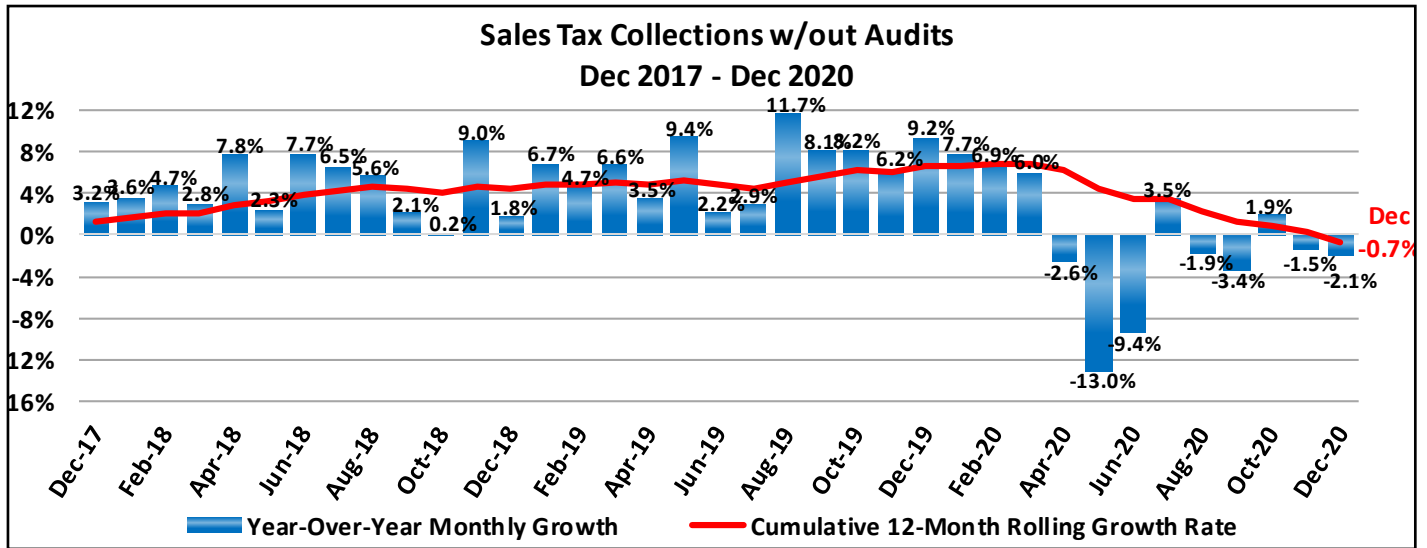
City MSA	Oct 2020	Nov 2020	Dec 2020
Labor Force	154,033	154,866	153,813
Employment	149,410	150,281	149,521

Reflecting Week Ended 1/2/2021	Rank	Insured Unemployment Rate	Continued Claims	Covered Employment
Alaska	1	6.49%	20,064	308,959
Pennsylvania	2	6.45%	371,754	5,764,460
New Mexico	3	5.86%	47,501	810,264
Alabama	48	1.22%	23,641	1,939,059
South Dakota	49	1.13%	4,746	419,422
Utah	50	1.06%	15,685	1,486,205
United States		3.67%	5,382,137	146,534,375



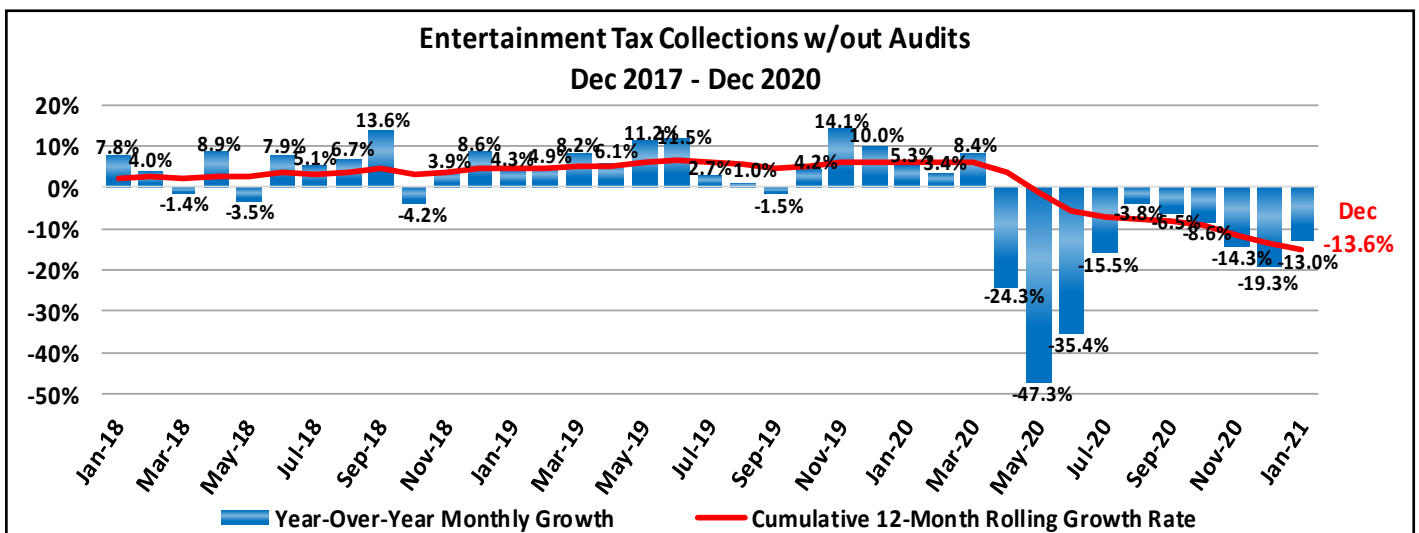
	Dec 2018	Dec 2019	Dec 2020
YTD Valuations	\$786.6	\$771.5	\$919.6





The 12-month rolling average (less audits) ended the month at -0.7%. On a year-over-year basis, as shown above, collections for December 2020 were down 2.1% over December 2019.

Taxable Sales by Industry Month over Prior Year Month Changes	October 2020 Transactions		November 2020 Transactions		December 2020 Transactions	
	Actual Change	% Change	Actual Change	% Change	Actual Change	% Change
Industries Experiencing Growth/Reductions						
Department Stores & General Merchandise Stores	\$5.8M	9%	\$1.6M	2%	\$4.9M	6%
Business Services	(\$0.5M)	(1%)	\$1.2M	4%	(\$1.1M)	(2%)
Wholesale Trade of Durable and Non Durable Goods	(\$1.5M)	(3%)	(\$2.3M)	(7%)	\$1.3M	3%
Grocery Stores, Meat and Other Food Stores	\$1.7M	4%	\$0.7M	2%	\$7.3M	19%
Remote Retailer Sales	\$6.2M	31%	\$4.9M	20%	\$7.2M	22%
Eating Establishments	(\$3.6M)	(10%)	(\$3.2M)	(9%)	(\$0.1M)	(0%)
Manufacturing	\$3.1M	15%	\$5.2M	31%	\$14.2M	72%
Home Furniture, Furnishing and Equipment Stores	(\$0.3M)	(2%)	\$2.6M	10%	\$2.9M	10%
Lumber, Hardware, and Garden Supplies	(\$2.4M)	(7%)	\$2.5M	8%	\$2.8M	10%
Apparel and Accessory Stores	(\$2.2M)	(12%)	(\$1.8M)	(9%)	(\$0.8M)	(3%)
Sioux Falls Total Taxable Sales (do not add; not all included)	(\$12.8M)	(2%)	(\$13.7M)	(2%)	\$43.7M	6%

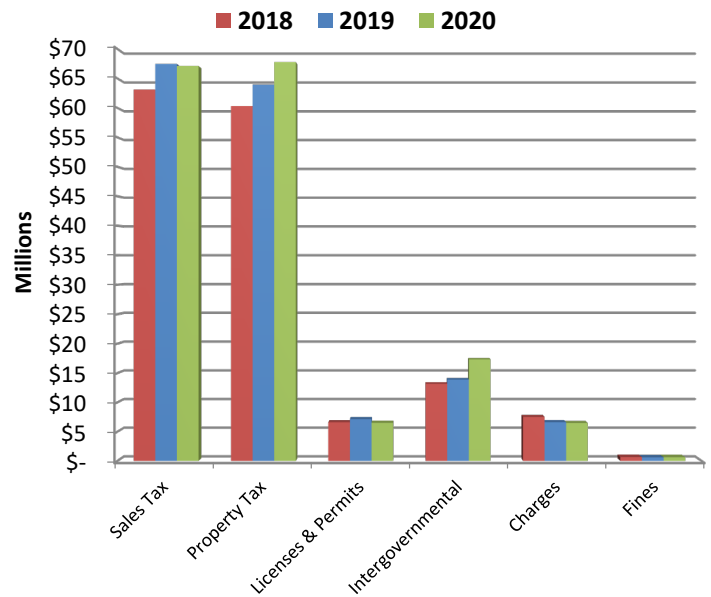


GENERAL FUND - REVENUE ANALYSIS

YTD REVENUE

	2019	% Budget	2020	% Budget
January	\$ 8,167,345	5%	\$ 9,011,523	5%
February	8,017,167	10%	8,036,755	9%
March	10,014,328	16%	11,352,696	14%
April	10,189,316	22%	10,641,111	20%
May	35,301,437	43%	33,501,193	36%
June	14,074,045	52%	13,451,132	43%
July	9,152,934	57%	9,612,868	48%
August	10,153,966	63%	9,781,688	53%
September	9,096,891	69%	8,800,650	57%
October	10,273,113	75%	11,210,423	63%
November	33,708,298	95%	35,393,866	81%
December	12,377,226	103%	14,792,654	101%
12-31 Actual	<u>\$ 170,526,065</u>	103%	<u>\$ 175,586,559</u>	101% *
CARES Act Rcv'd	\$ -		\$ 47,706,860	
Total YTD	<u>\$ 170,526,065</u>	103%	<u>\$ 223,293,419</u>	112%
Budget	\$ 165,949,038		\$ 199,633,741	

YTD REVENUE BY SOURCE



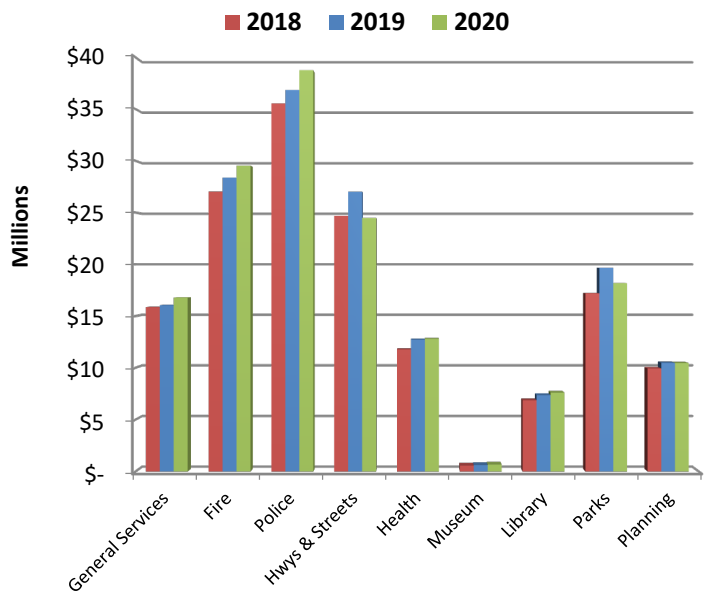
*For comparison purposes, % excludes budget supplement of \$25.2M and graph excludes \$47.7M for CARES Act.

GENERAL FUND - EXPENDITURE ANALYSIS

YTD EXPENDITURES

	2019	% Budget	2020	% Budget
January	\$ 6,603,930	4%	\$ 10,034,028	6%
February	12,559,099	11%	14,531,161	14%
March	17,676,194	21%	11,905,155	20%
April	11,333,484	28%	12,160,873	27%
May	11,362,512	35%	10,773,352	33%
June	11,630,244	41%	11,058,688	39%
July	19,042,786	53%	23,079,180	52%
August	16,120,959	62%	11,548,466	59%
September	11,357,808	69%	10,623,595	65%
October	12,243,460	76%	12,846,105	72%
November	13,091,028	83%	11,451,476	78%
December	23,482,306	97%	27,681,358	94%
12-31 Actual	<u>\$ 166,503,809</u>	97%	<u>\$ 167,693,436</u>	94% *
CARES Act Spent	\$ -		\$ 25,200,000	
Total YTD	<u>\$ 166,503,809</u>	97%	<u>\$ 192,893,436</u>	95%
Budget	\$ 171,677,330		\$ 203,677,378	

YTD EXPENDITURES BY DEPARTMENT



*For comparison purposes, budget % and graph excludes \$25.2M for CARES Act.

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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, Public Safety Facility Construction 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
December 31, 2020**

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

Available Balances						
	Original Budget	Current Budget	Actual	Actual Less CARES	Unrestricted Cash Balance	
Available Fund Balance Jan 1	\$ 55,703,749	\$ 55,703,749	\$ 55,703,749	\$ 55,703,749	December	\$ 74,089,658 36.4%
Revenues	174,433,741	199,633,741	223,293,418	175,586,558	% Unrestricted Cash Balance to Budget (11% Policy Target)	
Expenditures	(177,707,378)	(203,677,378)	(192,893,436)	(167,693,436)	CARES Act Balance	
Net Change in Fund Balance	(3,273,637)	(4,043,637)	30,399,982	7,893,122	Revenues	47,706,860
Projected Unspent Budget	3,600,000	-	-	-	Expenditures	(25,200,000)
Net Change in Restricted	-	(995,270)	(995,270)	(995,270)	Net Total	22,506,860
Available Fund Balance Dec 31	\$ 56,030,112	\$ 50,664,842	\$ 85,108,461	\$ 62,601,601		
	31.5%	24.9%	41.8%	35.1%		

Budget Status

Revenue	Current Budget	Actual Revenue	Long/(Short)	2020 YTD % of Budget	2019 YTD % of Budget	2018 YTD % of Budget
Taxes						
Property Tax	\$ 67,641,905	\$ 67,680,168	\$ 38,263	100%	100%	100%
Sales Tax	68,421,496	67,135,048	(1,286,448)	98%	105%	104%
Frontage Tax	4,818,650	4,888,992	70,342	101%	100%	100%
Lodging Tax	1,020,773	681,346	(339,427)	67%	78%	65%
CVB BID Tax	2,110,150	1,492,011	(618,139)	71%	87%	86%
Other	113,500	127,781	14,281	113%	101%	76%
Total Taxes	144,126,474	142,005,346	(2,121,128)	99%	102%	101%
Licenses and Permits	5,616,111	6,502,389	886,278	116%	135%	133%
Intergovernmental Revenue						
Federal and State Grants*	30,939,639	56,242,491	25,302,852	182%	96%	100%
Motor Vehicle Licenses	3,100,000	3,254,037	154,037	105%	108%	98%
County Support	1,180,000	1,180,000	-	100%	100%	100%
Liquor Tax Reversion	1,000,646	794,731	(205,915)	79%	101%	95%
Bank Franchise Tax	1,000,000	2,329,314	1,329,314	233%	172%	221%
Health and Fire Reversion	720,000	860,149	140,149	119%	112%	103%
Wheel Tax	188,000	227,407	39,407	121%	107%	105%
Other	177,000	152,449	(24,551)	86%	106%	89%
Total Intergovernmental Revenue	38,305,285	65,040,577	26,735,292	170%	106%	106%
Charges for Goods and Services	9,092,406	6,468,305	(2,624,100)	71%	74%	81%
Fines and Forfeitures	639,000	624,945	(14,055)	98%	85%	102%
Investment Revenue	550,000	1,115,743	565,743	203%	466%	396%
Other Revenue	1,304,465	1,536,114	231,649	118%	117%	133%
Total General Fund Revenue	\$ 199,633,741	\$ 223,293,418	\$ 23,659,677	112%	103%	102%

* Actual Revenue includes \$47.7M received in CARES Act reimbursement funds.

Expenditures by Department	Current Budget	Actual Expenditures	Budget Balance	2020 YTD % of Budget	2019 YTD % of Budget	2018 YTD % of Budget
Mayor	\$ 850,271	\$ 787,202	\$ 63,069	93%	93%	96%
City Council	1,674,690	1,559,494	115,196	93%	87%	98%
Attorney	1,966,703	1,848,104	118,599	94%	96%	91%
HR	1,689,983	1,518,889	171,094	90%	97%	95%
Finance	3,291,481	3,203,946	87,535	97%	95%	90%
Facilities Management	1,851,361	1,850,791	570	100%	93%	94%
Innovation & Technology	4,854,440	4,278,188	576,252	88%	94%	95%
Communications	2,245,411	1,733,323	512,088	77%	89%	95%
Total General Government	18,424,340	16,779,937	1,644,403	91%	93%	93%
Fire	29,540,603	29,533,311	7,293	100%	100%	100%
Police	40,231,131	38,748,970	1,482,161	96%	97%	100%
Total Public Safety	69,771,735	68,282,281	1,489,454	98%	98%	100%
Total Highways & Streets	27,008,615	24,485,075	2,523,540	91%	99%	99%
Total Health	14,140,284	12,798,311	1,341,973	91%	97%	93%
Parks	20,159,065	18,172,878	1,986,187	90%	97%	96%
Libraries	7,917,162	7,611,264	305,898	96%	96%	94%
Museum	685,491	684,738	753	100%	99%	96%
Total Culture & Recreation	28,761,719	26,468,881	2,292,838	92%	97%	95%
Total Planning & Development Services	11,955,460	10,463,726	1,491,734	88%	90%	87%
Transfers	33,615,227	33,615,227	-	100%	100%	100%
Total General Fund Expenditures	\$ 203,677,378	\$ 192,893,436	\$ 10,783,942	95%	97%	97%

City of Sioux Falls
 Monthly Financial Report
 December 31, 2020

Sales/Use Tax Fund Summary - Fund 253 (100% of year lapsed)

Unreserved Fund Balance & Cash Status:					
Fund Balance January 1	\$	60,936,263	Cash Balance January 1	\$	55,660,763
Net Revenues and Expenditures		(16,063,724)	Change in Cash Balance		(16,169,993)
Fund Balance December 31	\$	44,872,539	Cash Balance December 31	\$	39,490,770
Due from Other Entities		9,271,266	Less Restricted Cash		(518,444)
Less Restricted		(23,004,389)	Less Cash in Trust		(16,536,269)
Less Reserve		(2,400,000)	Available Cash Balance	\$	22,436,058
Less Committed		(20,805,239)			
Available Fund Balance	\$	7,934,177			

Budget Status:					
Revenue	Current Budget	Actual	Long(Short)		
Taxes	\$ 68,421,496	\$ 67,135,016	\$ (1,286,480)		
Federal and State Grants	3,381,636	1,208,061	(2,173,574)		
Interest Earned on Trust Investments	-	820,001	820,001		
Special Assessments	842,775	628	(842,147)		
Platting Fees	2,500,000	2,750,679	250,679		
Contributions	14,948,908	1,308,720	(13,640,187)		
Transfers	25,200,000	25,439,455	239,455		
Bond Proceeds - Refinancing	-	3,399,750	3,399,750		
Other	100,000	360,231	260,231		
Total Sales/Use Tax Fund Revenue	\$ 115,394,814	\$ 102,422,540	\$ (12,972,274)		
Expenditures by Department	Current Budget	Expended	Encumbered	Carryforwards	Balance
Facilities Management	\$ 2,301,405	\$ 1,436,526	\$ 188,368	\$ 653,960	\$ 22,551
Innovation & Technology	434,516	222,019	-	-	212,497
Communications	240,944	220,407	5,847	12,701	1,989
Total General Government	2,976,865	1,878,952	194,215	666,661	237,037
Fire	6,775,127	4,979,263	795,109	876,795	123,960
Police	2,299,202	1,779,956	72,394	446,802	50
Total Public Safety	9,074,329	6,759,219	867,503	1,323,597	124,010
Total Highways & Streets	76,786,289	58,349,997	7,940,306	10,370,154	125,833
Total Health	512,312	76,935	86,235	339,436	9,706
Park/Recreation	11,047,386	4,795,962	1,088,331	5,104,052	59,041
Library	1,201,191	899,666	-	252,397	49,127
Museum	-	-	-	-	-
Total Culture & Recreation	12,248,577	5,695,628	1,088,331	5,356,449	108,169
Total Planning & Development Services	77,600	37,305	-	-	40,295
Debt Service	46,377,730	45,688,229	-	-	689,501
Total Sales/Use Tax Fund	\$ 148,053,702	\$ 118,486,264	\$ 10,176,590	\$ 18,056,297	\$ 1,334,550
Less Other Financing Sources					
Parks	(3,248,183)	(1,254,861)	(146,150)	(2,005,814)	158,642
Police	(153,500)	(40,470)	(39,950)	(73,030)	(50)
Health	(79,500)	-	-	(79,500)	-
Highways and Streets	(15,176,609)	(10,093,405)	(117,811)	(4,965,393)	(0)
Total Sales/Use Tax Funded	\$ 129,395,909	\$ 107,097,528	\$ 9,872,679	\$ 10,932,560	\$ 1,493,142

City of Sioux Falls
Monthly Financial Report
December 31, 2020

Municipal Sales/Use Tax Collections (Accrual Basis)

	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax		Lodging Tax	
	2020 1%	2019 1%	2020 1%	2019 1%	2020 1%	2019 1%	2020 1%	2019 1%
January	\$ 6,780,924	\$ 6,295,235	\$ 6,780,924	\$ 6,295,235	\$ 694,080	\$ 659,089	\$ 59,527	\$ 50,441
February	5,170,515	4,837,519	5,170,515	4,837,519	639,214	617,970	66,075	49,281
March	4,956,454	4,676,031	4,956,454	4,676,031	634,884	585,897	71,567	54,928
April	5,298,017	5,440,818	5,298,017	5,440,818	536,822	708,902	52,110	74,579
May	4,675,953	5,375,582	4,675,953	5,375,582	354,552	672,735	12,888	66,906
June	4,994,194	5,513,936	4,994,194	5,513,936	473,928	734,031	26,319	80,135
July	6,251,420	6,038,940	6,251,420	6,038,940	621,826	736,203	56,548	97,871
August	5,747,837	5,860,129	5,747,837	5,860,129	705,768	733,414	84,097	111,577
September	5,634,454	5,834,349	5,634,454	5,834,349	701,924	750,407	77,612	110,326
October	5,781,802	5,674,476	5,781,802	5,674,476	638,238	697,978	68,874	93,406
November	5,715,121	5,801,107	5,715,121	5,801,107	618,904	722,562	60,572	90,028
December	5,458,506	5,573,161	5,458,506	5,573,161	543,669	673,463	45,158	77,101
Total Current Collections YTD	\$ 66,465,197	\$ 66,921,282	\$ 66,465,197	\$ 66,921,282	\$ 7,163,808	\$ 8,292,652	\$ 681,346	\$ 956,580
Percent Change Current Collections YTD	-0.7%	6.6%	-0.7%	6.6%	-13.6%	6.1%	-28.8%	-0.3%
Adjustments to Current Collections								
State Audit Collections/Adjustments	704,145	688,078	704,145	688,078	6,638	2,252	-	-
City Economic Development Refund (ORD 42-05)	(34,294)	(132,548)	(34,294)	(132,547)	-	-	-	-
Net Reportable Revenue YTD	\$ 67,135,048	\$ 67,476,813	\$ 67,135,048	\$ 67,476,813	\$ 7,170,446	\$ 8,294,904	\$ 681,346	\$ 956,580
Percent Change YTD Net Reportable Revenue	-0.5%	6.9%	-0.5%	6.9%	-13.6%	3.1%	-28.8%	31.2%
<i>The below audit adjustment is a result of some entities misreporting entertainment tax as lodging tax to the State Department of Revenue.</i>								
Percent Change YTD adjusted for lodging tax correction (estimated, not including audits)						6.0%		2.8%

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ENTERTAINMENT TAX FUND (250)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 14,247,845	\$ 14,247,845		Total	\$ 8,372,091
Less Restricted	(5,208,579)	(2,931,972)		Available	<u>\$ 8,372,091</u>
Spendable Fund Balance	9,039,266	11,315,873			
Revenues	8,755,775	7,475,920	85%		
Expenditures					
Events Complex (Operating & Capital)	8,944,491	6,005,732	67%		
Orpheum Theatre (Operating & Capital)	801,039	493,597	62%		
Washington Pavilion (Operating & Capital)	5,130,145	3,491,484	68%		
Sioux Falls Stadium (Operating & Capital)	816,446	215,684	26%		
Great Plains Zoo (Operating)	231,730	231,730	100%		
State Theatre (Operating)	-	-			
Total Expenditures	<u>15,923,850</u>	<u>10,438,228</u>	<u>66%</u>		
Net Change in Fund Balance	<u>(7,168,075)</u>	<u>(2,962,307)</u>			
Less Encumbered & Committed		2,759,739			
Available Fund Balance	<u>\$ 1,871,191</u>	<u>\$ 5,593,827</u>			

COMMUNITY DEVELOPMENT FUND (260)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 24,154,879	\$ 24,154,879		Total	\$ 3,043,592
Less Restricted	(21,101,693)	(21,744,890)		Designated	471,961
Year-end Adjustment	-	649,338			
Spendable Fund Balance	3,053,186	3,059,327		Restricted	1,490,208
Revenues	8,118,336	6,295,121	78%	Available	<u>\$ 1,081,423</u>
Expenditures	8,977,469	6,489,820	72%		
Net Change in Fund Balance	<u>(859,133)</u>	<u>(194,699)</u>			
Available Fund Balance	<u>\$ 2,194,053</u>	<u>\$ 2,864,628</u>			

TRANSIT SYSTEM FUND (268)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 4,947,481	\$ 4,947,481		Total	\$ 5,692,513
Less Restricted	(82,282)	(701,036)		Available	<u>\$ 5,692,513</u>
Spendable Fund Balance	4,865,199	4,246,445			
Revenues					
Federal Grants	3,984,934	3,015,522	76%		
State Operating	63,000	74,216	118%		
Transfers In (General Fund & Sales Tax Fund)	6,580,000	6,580,000	100%		
Miscellaneous	-	619,670			
Total Revenues	<u>10,627,934</u>	<u>10,289,408</u>	<u>97%</u>		
Expenditures					
Operating	9,305,762	8,520,441	92%		
Capital	4,728,289	41,908	1%		
Total Expenditures	<u>14,034,051</u>	<u>8,562,349</u>	<u>61%</u>		
Net Change in Fund Balance	<u>(3,406,117)</u>	<u>1,727,059</u>			
Available Fund Balance	<u>\$ 1,459,082</u>	<u>\$ 5,973,504</u>			

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STORM DRAINAGE FUND (272)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 5,571,562	\$ 5,571,562		Total	\$ 7,732,474
Less Restricted	-	-		Designated	3,738,498
Spendable Fund Balance	<u>5,571,562</u>	<u>5,571,562</u>		Available	<u>\$ 3,993,976</u>
Revenues	27,641,543	13,051,538	47%		
Expenditures					
Operating	3,782,664	3,138,989	83%		
Capital	28,231,657	7,407,729	26%		
Debt Service	963,834	1,237,547	128%		
Total Expenditures	<u>32,978,155</u>	<u>11,784,265</u>	<u>36%</u>		
Net Change in Fund Balance	<u>(5,336,612)</u>	<u>1,267,273</u>			
Available Fund Balance	<u>\$ 234,950</u>	<u>\$ 6,838,835</u>			

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	\$ 420,482	\$ 420,482		Total	\$ 50,022
Less Restricted	-	-		Restricted	2
Spendable Fund Balance	<u>420,482</u>	<u>420,482</u>		Trust	20
Revenues	3,077,000	2,608,498	85%	Available	<u>\$ 50,000</u>
Expenditures	<u>3,077,000</u>	<u>3,028,958</u>	98%		
Net Change in Fund Balance	<u>-</u>	<u>(420,460)</u>			
Available Fund Balance	<u>\$ 420,482</u>	<u>22</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 ³	2005-2025	\$ 386,058	\$ 8,615	\$ 19,051,355	\$ -	\$ 3,402,438	\$ 1,565,000
TIF #7 MN Center	2007-2027	479,993	10,202	7,953,463	161,646	1,130,816	700,000
TIF #10 Lumber Exchange	2010-2030	732,711	14,487	19,563,978	397,618	2,471,786	4,750,000
TIF #11 Bancroft	2011-2031	277,849	5,581	2,773,044	56,019	327,174	475,000
TIF #12 DeKalb Lofts	2011-2031	10,834,746	285,630	20,199,541	409,473	684,165	1,503,000
TIF #13 Raven	2012-2032	4,301,974	90,063	13,081,409	265,865	851,807	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,592,127	33,331	11,893,654	241,725	1,116,412	2,224,000
TIF #15 Sports Complex	2012-2032	255,740	5,354	38,652,751	785,574	4,210,737	10,262,772 ²
TIF #16 Whittier Heights	2012-2032	242,954	5,086	11,470,725	229,529	536,183	2,820,000
TIF #18 Phillips Avenue Lofts	2013-2033	725,299	15,801	6,594,441	134,025	541,288	2,560,000
TIF #20 Washington Square	2015-2035	336,207	7,324	14,919,341	272,724	627,025	2,900,000
TIF #21 Cascade (Phillips)	2017-2037	372,877	7,568	4,224,330	85,855	54,369	4,100,000
TIF #22 Sioux Steel	2020-2040	-	-	-	-	-	-

¹ Values represent amounts levied in 2019 and payable in 2020.

² Total cost reimbursement is estimated to be \$7.3 million.

³ As of January 2020, the debt associated with TIF #5 has been paid off.

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	\$ 41,649	\$ 41,649		Total	\$ 41,860
Less Restricted	(24,767)	(24,767)		Restricted	24,767
Spendable Fund Balance	<u>16,882</u>	<u>16,882</u>		Available	<u>\$ 17,093</u>
Revenues	300	801	267%		
Expenditures	<u>5,000</u>	<u>527</u>	11%		
Net Change in Fund Balance	<u>(4,700)</u>	<u>275</u>			
Available Fund Balance	<u>\$ 12,182</u>	<u>\$ 17,157</u>			

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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	\$ 5,577	\$ 5,577		Total \$ 5,676
Less Restricted	(2,000)	(2,000)		Restricted 2,000
Spendable Fund Balance	<u>3,577</u>	<u>3,577</u>		Available <u>\$ 3,676</u>
Revenues	50	108	216%	
Expenditures	<u>2,000</u>	<u>-</u>		
Net Change in Fund Balance	<u>(1,950)</u>	<u>108</u>		
Available Fund Balance	<u>\$ 1,627</u>	<u>\$ 3,685</u>		

PUBLIC SAFETY FACILITY CONSTRUCTION FUND (593)

Description: Funding for the construction of the Public Safety Training Facility and 911 Operations Center.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ -	\$ -		Total \$ 47,391,235
Less Restricted	-	-		Trust 50,009,265
Spendable Fund Balance	-	-		Available* <u>\$ (2,618,030)</u>
Revenues	50,000,000	50,529,067	101%	
Expenditures	<u>50,528,381</u>	<u>3,601,829</u>	-	* Reimbursement from Trust
Net Change in Fund Balance	<u>(528,381)</u>	<u>46,927,237</u>		
Available Fund Balance	<u>\$ (528,381)</u>	<u>\$ 46,927,237</u>		

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	\$ 464,070	\$ 464,070		Total \$ 133,135
Less Restricted	-	-		Trust 130,794
Spendable Fund Balance	<u>464,070</u>	<u>464,070</u>		Available <u>\$ 2,341</u>
Revenues	-	(2,092)		
Expenditures	<u>427,290</u>	<u>328,842</u>	77%	
Net Change in Fund Balance	<u>(427,290)</u>	<u>(330,934)</u>		
Available Fund Balance	<u>\$ 36,780</u>	<u>\$ 133,136</u>		

INTERNAL SERVICE FUND CASH BALANCES

	<u>Balance, Jan. 1</u>	<u>Balance, Dec. 31</u>	<u>Increase/(Decrease)</u>
Facilities Management Fund (848)	\$ -	\$ 576,106	\$ 576,106
Fleet Revolving Fund (851)	\$ 4,257,766	\$ 4,271,152	\$ 13,386
City Health/Life Benefit Fund (852)	\$ 7,734,385	\$ 12,794,751	\$ 5,060,365
Workers' Compensation Fund (855)	\$ 5,550,351	\$ 5,762,467	\$ 212,116
Technology Revolving Fund (857)	\$ 6,459,288	\$ 6,571,172	\$ 111,884
Insurance Liability Fund (880)	\$ 3,712,663	\$ 3,794,618	\$ 81,955

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

	LIGHT	PUBLIC PARKING	LANDFILL	WATER	WATER RECLAMATION
Operating Revenue	\$ 10,257,168	\$ 2,585,405	\$ 10,402,978	\$ 39,680,667	\$ 35,166,721
Operating Expenses	<u>(9,593,261)</u>	<u>(2,643,618)</u>	<u>(8,914,611)</u>	<u>(25,750,933)</u>	<u>(24,712,815)</u>
Operating Income	663,907	(58,213)	1,488,367	13,929,734	10,453,906
Adjustment of Operating Income to Cash Flow Basis*	<u>1,042,262</u>	<u>984,655</u>	<u>1,105,370</u>	<u>7,503,903</u>	<u>16,717,563</u>
*Add back depreciation and adjust for changes in receivables and payables					
CASH FLOWS FROM OPERATING ACTIVITIES	1,706,169	926,442	2,593,737	21,433,637	27,171,469
Cash Flows from Capital and Related Financing Activities					
Capital Activities	(548,483)	(3,822,993)	(7,292,230)	(16,002,463)	(23,175,579)
Transfers	-	-	-	-	-
Financing (Debt) Activities	<u>-</u>	<u>(1,694,005)</u>	<u>-</u>	<u>(3,743,541)</u>	<u>1,066,102</u>
TOTAL CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(548,483)	(5,516,998)	(7,292,230)	(19,746,004)	(22,109,477)
CASH FLOWS FROM INVESTING ACTIVITIES	132,327	115,893	600,937	635,508	689,478
Net increase (Decrease) in Cash	1,290,013	(4,474,663)	(4,097,556)	2,323,141	5,751,470
Cash and Cash Equivalents, Beginning January 1	<u>5,353,585</u>	<u>7,726,550</u>	<u>28,061,360</u>	<u>17,067,669</u>	<u>31,787,793</u>
Cash and Cash Equivalents, Ending	6,643,598	3,251,887	23,963,804	19,390,810	37,539,263
Restricted Cash	<u>(1,217)⁴</u>	<u>(1,854,017)¹</u>	<u>(10,432,801)²</u>	<u>(3,178,111)³</u>	<u>(8,792)</u>
AVAILABLE CASH AND CASH EQUIVALENTS	<u>\$ 6,642,381</u>	<u>\$ 1,397,870</u>	<u>\$ 13,531,003</u>	<u>\$ 16,212,699</u>	<u>\$ 37,530,471</u>

¹ Debt Service Reserve/Bond Construction Fund

² Closure/Postclosure Costs

³ Debt Service Reserve/Grant Funds Received and Not Spent

⁴ Grant Funds Received and Not Spent

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Capital Program - 2020 Capital Program Fund and Department Summary

Fund/Department	Current Budget	Expensed	Encumbered	Carryforward	Balance	% Expended & Encumbered
Entertainment Tax						
Events Complex	\$ 4,670,336	\$ 2,810,451	\$ 130,700	\$ 1,443,101	\$ 286,084	63%
Orpheum	285,000	120,241	5,122	-	159,637	44%
Washington Pavilion	2,680,872	1,350,049	78,316	1,066,500	186,007	53%
Sioux Falls Stadium	72,000	11,100	-	36,000	24,900	15%
Total Entertainment Tax	7,708,207	4,291,841	214,138	2,545,601	656,627	58%
Sales Tax						
Facilities Management	2,301,405	1,436,526	188,368	653,960	22,551	71%
Innovation & Technology	434,516	222,019	-	-	212,497	51%
Communications	240,944	220,407	5,847	12,701	1,989	94%
Fire	6,775,127	4,979,263	795,109	876,795	123,960	85%
Police	2,299,202	1,779,956	72,394	446,802	50	81%
Highways & Streets	76,786,289	58,349,997	7,940,306	10,370,154	125,833	86%
Health	512,312	76,935	86,235	339,436	9,706	32%
Parks & Recreation	11,047,386	4,795,962	1,088,331	5,104,052	59,041	53%
Library	1,201,191	899,666	-	252,397	49,127	75%
Planning & Development Services	77,600	37,305	-	-	40,295	48%
Total Sales Tax	101,675,972	72,798,035	10,176,590	18,056,297	645,049	82%
Transit	4,728,289	41,908	533,004	3,964,752	188,625	12%
Storm Drainage	28,231,657	7,407,729	1,989,828	14,302,534	4,531,566	33%
Public Safety Facility Bond Construction	50,000,000	3,082,453	4,025,493	42,892,055	(1)	14%
General Government Bond Construction	427,290	328,842	95,523	2,925	-	99%
Electric Light	6,418,419	583,146	147,945	5,635,182	52,146	11%
Public Parking	4,799,595	3,782,523	46,862	950,210	20,000	80%
Sanitary Landfill	12,781,165	8,040,766	1,765,871	2,974,528	-	77%
Water	27,951,864	16,323,610	3,705,071	6,678,429	1,244,754	72%
Water Reclamation	94,921,520	27,415,740	16,875,520	48,678,264	1,951,997	47%
Fleet	6,971,341	5,472,179	342,150	1,082,625	74,388	83%
Technology Revolving	2,157,292	322,009	480,854	1,256,312	98,117	37%
Total Capital (CIP & OCEP)	\$ 348,772,610	\$ 149,890,779	\$ 40,398,849	\$ 149,019,714	\$ 9,463,268	55%

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Capital Program - 2020 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Statu	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Carryforwards	Balance
Facilities Management								
06002	City Administrative Office Building	SC	\$ 1,637,291	\$ -	\$ 1,337,734	\$ 228,921	\$ 70,636	\$ -
06011	Fire Station Lighting Upgrades	N	20,000	-	-	-	-	20,000
06012	Centralized Facilities Improvements	I	869,161	(170,000)	132,878	54,695	511,588	-
06014	Street Generators	SC	89,000	170,000	256,217	275	-	2,508
Fire								
09002	Construction of Fire Station #12	I	91,705	3,300,000	2,796,500	84,502	510,702	-
09004	Station Parking Lot Replacements	W	25,049	-	-	-	-	25,049
09008	Land Acquisition for Future Fire Stations	C	220,000	-	220,000	-	-	-
09010	Public Safety Facility Study	PD	59,594	-	-	59,585	-	9
09012	Station #9 Front Redesign, Windows & Siding	SC	21,535	-	-	-	-	21,535
09015	Fire Station 7 Generator	D	70,743	-	7,567	-	-	63,176
09017	Public Safety Training Center	PD	718,880	50,000,000	3,703,911	4,122,914	42,892,055	-
Highways & Streets								
11006	Arterial Street Improvements	I	14,207,238	(14,206,611)	398	-	-	229
11012	Arterial Intersection Improvements	SC	6,621,728	54,000	6,411,163	107,391	157,173	-
11035	Maple St, Career Ave to Marion Road	C	-	-	-	-	-	-
11064	Arrowhead Parkway Improvements	D	3,717,264	(650,000)	1,358,056	123,993	1,585,215	-
11071	69th, Vineyard Ave to Sycamore Ave	I	13,444	616,000	32,713	5,884	590,847	-
11089	85th St, Louise Ave to Tallgrass Av	I	3,126,647	3,378,611	5,393,019	633,877	478,362	-
11090	Tea/Ellis Rd, 26th St to 41st St	W	592,842	(75,791)	159,577	-	4,584	352,891
11092	Southeastern Ave, 18th to N of 26th	SC	6,475	1,692,000	1,663,157	5,477	15,923	13,918
11096	69th St, Louise Ave to Medical Crt	SC	1,372,279	(105,000)	1,155,337	19,815	2,469	89,658
11106	Minnesota Ave, 57th to Ralph Rogers	D	58,754	250,000	251,725	28,518	28,511	-
11107	Tallgrass Avenue Improvements	PD	34,852	250,000	39,370	157,941	87,540	1
11108	57th Street from Vets Pkwy to Six Mile Rd	D	-	1,145,000	235,669	223,026	686,305	-
11109	Cliff Ave form 49th to 56th Street	PD	-	100,000	40,240	44,960	14,800	-
11110	Sycamore from Benson to 60th St N	PD	-	90,000	8,964	75,715	5,321	-
11120	South Veterans Parkway Constructions	PD	-	50,000	5,729	34,256	10,015	-
11003	Major Street Reconstruction	I	16,332,663	(16,317,763)	-	-	-	14,900
11063	West 12th Street Bridge Replacement	C	3,927	(3,927)	-	-	-	-
11097	Minnesota Ave, Russell to 18th St	D	218,855	720,000	562,832	370,179	5,845	-
11105	57th St from Western Ave to Minn Ave	SC	14,732	2,165,000	2,073,047	9,940	2,218	94,526
11015	Collector Street Expansion	I	939,911	1,120,000	953,770	809,876	296,264	-
11001	Concrete Pavement Restoration	SC	3,716,731	-	2,842,376	21,128	853,227	-
11002	School Dist/Park Site Coordination	SC	3,532,727	4,752,000	7,144,149	622,282	518,296	-
11007	Downtown Area Street & Utility Improvements	SC	1,668,706	986,000	2,557,523	78,297	746	18,140
11008	Communications Network Upgrade	SC	225,000	(191,000)	30,073	3,712	-	215
11009	Right-of-Way Acquisition	SC	750,122	(677,484)	72,638	-	-	1
11010	Traffic Signal Improvements	I	238,925	270,100	302,191	200,022	6,812	-
11011	Railroad Crossing Improvements	I	151,888	9,718	100,147	13,939	7,521	40,000
11013	SDDOT Project Coordination	I	874,668	108,000	570,098	10,519	402,050	-
11014	Bridge & Retaining Wall Rehabilitation	I	982,038	250,000	1,094,715	99,052	38,271	-
11016	26th St & I-229 Area Improvements	I	1,905,743	400,000	1,206,605	965,560	133,578	-
11017	85th St & I-29 Improvements	PD	400,461	1,575,000	813,629	33,225	1,128,606	-
11018	ADA Improvements	SC	1,152,906	(97,337)	984,143	31,675	39,752	-
11020	Drainage Improvements in Developing Area:	I	3,900,806	-	1,626,669	124,608	2,149,529	-
11021	Sump Pump Collection Systems	SC	425,000	-	397,215	-	-	27,785
11022	Unforeseen Drainage Improvements	I	334,712	(299,900)	21,075	5,979	7,757	-
11023	Drainage Conveyance Improvements	I	13,434,937	2,604,579	4,206,328	3,031,359	8,801,829	-
11026	Covell Area Basin Drainage Improvements	D	232,669	300,000	364,037	-	168,632	-
11027	Street Lights in Newly Developed Areas	I	514,595	(242,100)	103,028	28,744	140,724	-
11028	60th Street North Improvements	N	200,500	(200,000)	-	-	500	-
11029	49th St Extension	D	764,514	(250,000)	66,666	92,729	355,119	-
11030	LED Street Light Upgrade Program	I	526,885	-	269,967	3,509	253,410	-
11031	Terry Ave & 43rd St Improvements	W	2,084,155	425,421	51,470	-	-	2,458,106
11046	Non-point Bank Stabilization	I	4,859,450	-	5,608	-	2,903,843	1,950,000
11066	Rail Yard Development	I	930,768	-	371,908	174,402	384,458	-

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
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Capital Program - 2020 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Statu	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Carryforwards	Balance
Highways & Streets (con't)								
11067	Veterans Parkway Construction	D	418,881	78,000	442,369	10,471	44,041	-
11068	Annexation Infrastructure Improvements	NS	600,000	-	-	-	-	600,000
11073	Core Neighborhood Reconstruction	SC	2,770,803	(1,837,000)	688,441	52,422	130,505	62,435
11074	Surface Treatment Program	SC	1,568,664	282,000	1,741,368	27,559	81,737	-
11075	Pedestrian & Bicycle Improvements	D	981,164	(119,000)	115,672	-	721,992	24,500
11076	41st St Improvements	D	1,055,000	3,825,000	3,360,557	63,118	1,456,324	-
11078	Flood Control System Improvements	SC	426,119	-	51,878	89,243	284,998	-
11079	Asphalt Street Rehabilitation	SC	6,787,279	2,028,000	8,005,911	205,489	603,879	-
11080	Marion Road from I90 to the North	I	250,000	1,245,000	144,029	25,399	1,325,572	-
11086	Bridge Reconstruction Program	I	5,339,045	3,150,000	5,902,967	2,266,671	319,408	-
11087	Regional Storm Water Analysis & Imp	D	4,446,889	(2,311,976)	1,331,074	43,162	760,677	-
11098	Benson Rd & I-229 Area Improvements	PD	70,000	281,000	16,424	82,321	252,255	-
11099	Minnesota Avenue & I229 Improvements	PD	60,000	2,500,000	2,421,455	-	138,545	-
11100	Cliff Ave & I-229 Improvements	PD	-	587,484	191,761	569	395,154	-
11104	33rd Street Improvements	D	123,980	100,000	159,162	46,766	18,052	-
Events Complex								
13001	Arena Building Improvements	N	200,000	-	-	-	200,000	-
13005	Convention Center Building Improvements	I	2,071,284	-	1,668,023	96,761	263,731	42,768
13014	Events Center Improvements	I	1,468,231	-	513,066	33,939	827,371	93,855
Washington Pavilion								
13003	Washington Pavilion Building Improvements	I	1,320,012	355,000	476,134	9,500	1,003,371	186,006
Orpheum Theatre								
13002	Orpheum Building Improvements	I	210,000	-	120,241	5,122	-	84,637
Parks & Recreation								
14001	Falls Park Development	I	122,767	-	43,406	4,549	74,813	-
14002	Bike Trail Development	D	281,818	-	36,806	127,340	117,673	-
14003	Systematic Reconstruction of Bike Trail	I	460,421	75,000	409,270	69,311	56,840	-
14004	Arrowhead Park Development	D	19,975	-	4,015	15,960	-	-
14006	Disc Golf Course Development	C	9,638	(9,638)	-	-	-	-
14007	Park Roads & Parking Lot Rehabilitation	D	86,546	-	39,565	24,580	22,401	-
14008	Park Land Acquisition	PD	766,257	1,640,000	781,344	542	1,624,372	-
14009	Aquatic Facilities Development	C	117,791	(64,000)	51,785	-	-	2,006
14012	Spencer Park Improvements	D	53,321	-	835	-	52,486	-
14013	Harmodon Park Improvements	D	135,000	(50,000)	-	-	85,000	-
14014	River Greenway Improvements	D	224,575	-	172,442	51,543	590	-
14018	SE SF Park/School Develop Brandon	I	30,000	-	-	-	30,000	-
14021	Playcourt Cyclic Reconstruction	C	139,835	-	126,864	-	12,971	-
14022	Development of Play Structures	C	47,894	(32,600)	-	-	15,294	-
14023	Picnic Shelter Improvements	C	55,922	(50,000)	-	-	-	5,922
14025	Great Bear Master Plan Improvements	D	1,713,387	800,000	33,827	82,049	2,397,511	-
14026	Zoo Master Plan Improvements	SC	63,544	-	38,288	4,319	20,937	-
14029	Memorial Park Development	C	5,343	(5,343)	-	-	-	-
14030	Tuthill Park Development	C	61,907	(61,000)	-	-	-	907
14031	Terrace Park Development	I	348,260	440,000	361,264	408,056	18,941	-
14033	Cherry Rock Park Improvements	C	8,821	(8,821)	-	-	-	-
14034	Arboretum & East Sioux Falls Park Developr	C	36,105	-	5,500	-	30,605	-
14037	Water Meter Pit Modifications	N	38,000	(38,000)	-	-	-	-
14038	Lien Park Improvements	C	14,189	(14,000)	-	-	-	189
14039	Family Park Improvements	N	550,000	(484,000)	23,523	-	42,477	-
14049	Farm Field Renovation	C	9,366	-	9,366	-	-	-
14059	Sertoma Park Improvements	I	232,000	277,600	384,117	123,241	2,243	-
14060	Sherman Park Improvements	C	192,550	23,802	207,319	1,000	-	8,033
14063	Skate Park Improvements	N	35,500	-	-	-	35,500	-
14067	Internal Trail Reconstruction	SC	450,757	40,000	462,368	18,428	9,961	-
14068	ADA Transition Plan Improvements	C	39,507	(10,000)	28,659	-	-	848
14071	Space Needs Study	N	144,000	(144,000)	-	-	-	-
14073	Prairie Green Golf Course	I	268,000	-	-	-	268,000	-
14074	Kirby Dog Park	SC	593,725	-	550,461	2,139	-	41,125

Status Codes: (N) Not Started (S) Signed Contract (PD) Preliminary Design (D) Under Design (DC) Design Completed
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Capital Program - 2020 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Statu	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Carryforwards	Balance
Library								
15005	Fiber Optic Connection - Oakview	SC	50,100	-	23,270	-	-	26,830
Planning & Development Services								
16001	Sculpture Walk	C	30,000	-	11,215	-	-	18,785
Public Parking								
19001	Parking Lot & Parking Ramp Improvements	NS	20,000	-	-	-	-	20,000
19002	New Parking Facility	SC	4,654,613	-	3,772,273	46,862	835,478	-
Electric Light								
20001	Unforeseen Electrical System Replacement	I	505,298	-	82,527	58,114	364,657	-
20002	Circuit Improvements	SC	5,443,050	-	373,170	3,273	5,066,607	-
20004	Electronic Automated Meter Reading	I	190,218	-	68,206	15,922	106,090	-
20005	Light & Power Facility Improvements	N	33,345	-	-	-	33,345	-
20006	Wood Pole Improvements	D	100,000	-	27,322	43,196	29,482	-
Sanitary Landfill								
21001	Leachate Recirculation	I	3,017,267	-	1,261,985	1,146,178	609,104	-
21002	Land Acquisition	SC	355,162	628,708	966,395	-	17,475	-
21003	Perimeter Fencing	NS	46,000	(46,000)	-	-	-	-
21004	Building Improvements	I	3,730,372	(345,000)	1,884,462	398,538	1,102,372	-
21005	Sedimentation Pond Construction	NS	106,000	(106,000)	-	-	-	-
21006	Composting Facilities Expansion	SC	131,708	(131,708)	-	-	-	-
21007	Relocation of Wall Lake Drainageway	NS	678,000	(678,000)	-	-	-	-
21010	Solid Waste Master Plan	C	31,259	-	-	-	31,259	-
21011	Sanitary Landfill Expansion	I	2,910,000	678,000	3,392,744	149,709	45,547	-
Water								
22001	Land Acquisition	PD	320,000	300,000	584,113	-	-	35,887
22002	Other Mains, Unforeseen Water Projects	SC	1,548,909	(515,290)	395,783	721	637,114	-
22003	City Wide Water Main Replacements	I	3,451,859	(835,392)	2,144,503	242,841	229,122	-
22005	Water Purification Building Improvements	I	2,233,818	900,000	1,192,662	1,812,696	128,460	-
22007	Water Collector Well Improvements	I	2,500,000	-	547,787	154,079	1,798,134	-
22011	Foundation Park Water Main	I	2,109,712	-	1,627,060	266,088	216,564	-
22037	Transmission Main Rehabilitation	I	3,183,791	1,994,000	4,648,915	121,513	2,316	405,047
22052	Water Valve Rehabilitation	I	963,583	300,000	955,289	147,134	161,160	-
22053	Vac E Ave, 9th St, Wayland Ave	C	800	-	-	-	-	800
22055	12th St, Grange to Minnesota Water Main	SC	98,627	1,135,000	1,041,151	32,110	15,366	145,000
22058	Holt Ave, 28th St to 33rd St Wtr Main	D	12,056	(3,608)	-	848	7,600	-
22059	Pebble Creek/Drexel Water Main	C	19,786	-	-	-	-	19,786
Water Reclamation								
23001	Sanitary Sewers - Other Mains	I	1,255,653	2,250,000	2,421,614	611,918	472,122	-
23002	Pipe Lining Project	I	1,574,517	1,500,000	1,474,028	1,271,554	328,935	-
23003	Manhole Rehabilitation Project	N	355,166	-	-	-	355,166	-
23004	East Side Future Interceptor	D	94,066	-	-	19,066	-	75,000
23012	Digester Mixing System Improvements	I	3,553,615	-	55,698	79,235	3,418,681	-
23014	Brandon Rd Lift Station Parallel Force Main	SC	1,677,584	-	483	1,131,532	545,568	-
23016	Collection System Master Plan	C	162,893	-	-	-	162,893	-
23018	Final Clarifier Improvements	I	2,075,169	(250,000)	1,034,502	351,488	439,179	-
23024	Main Pump Station Replacement	I	21,209,923	200,000	12,869,399	8,331,002	209,522	-
23029	Basin 14D Sanitary Sewer Extension	D	1,373,956	-	66,284	-	-	1,307,672
23031	Digester Gas Conditioning System	SC	93,660	-	-	151	93,510	-
23032	ESS Basin 18.1 Sanitary Sewer	I	2,914,973	(460,000)	305,882	87,268	2,061,823	-
23034	Basin 15 Sanitary Sewer Extension	D	1,500,000	-	68,349	377,256	1,054,395	-
23035	Basin 17 Trunk Sewer Phase 1	D	59,912	-	-	34,912	25,000	-
23037	Infill & Infiltration Reduction Program	NS	150,000	(150,000)	-	-	-	-
23039	Equalization Expansion	I	807,048	-	173,606	6,057	627,385	-
23042	Electrical Equip Condition Assessment	NS	150,000	(150,000)	-	-	-	-
23043	Facility Expansion Planning	PD	40,898,555	-	4,168,364	1,714,546	35,015,645	-
23044	Pump Station 218 Improvements	D	5,840,000	(4,000,000)	393,379	76,314	1,370,307	-
23045	Pump Station 240 Force Main	PD	2,862,423	950,000	522,838	1,863,800	1,425,785	-

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City of Sioux Falls
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 December 31, 2020

Capital Program - 2020 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Statu	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Carryforwards	Balance
Fleet								
24004	Fueling Site Security Enhancements	W	14,818	-	-	-	-	14,818
24011	Chamber Fuel Site Improvements	SC	4,324	-	-	-	-	4,324
Transit								
29012	Transit Office Remodel	N	330,000	-	-	-	330,000	-
			\$ 259,851,136	\$ 58,947,734	\$ 133,678,643	\$ 37,329,971	\$ 139,370,428	\$ 8,419,827
				Transfers to/(from) OCEP	-			
				Transfers to/(from) Operating Budget	-			
				\$ 58,947,734				

Arterial Streets Funding		2009-2017	2018	2020 YTD	Life-to-Date
Uses					
Total Arterial Expenditures		\$ 79,625,442	\$ 9,606,167	\$ 9,731,249	\$ 109,749,163
Sources					
Sales Tax		\$ 70,268,771	\$ 7,096,031	\$ 6,980,570	\$ 92,969,723
Street Platting Fees		9,527,141	2,510,136	2,750,679	16,779,440
Total Sources		\$ 79,625,442	\$ 9,606,167	\$ 9,731,249	\$ 109,749,163

Detail of 2020 expenditures can be found on page 9 of this report.

**City of Sioux Falls
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Capital Program - 2020 Other Capital Expenditures Program Projects Summary

Description	Current Budget	Expensed	Encumbered	Carryforward	Balance
Facilities Management					
Carpet Extractor	13,200	-	-	13,200	-
Tractor	43	-	-	-	43
Data Center Fiber	100,000	38,539	-	61,461	-
Total	113,243	38,539	-	74,661	43
Innovation & Technology					
Data Storage	300,000	185,252	-	-	114,748
Server Blades	85,017	-	-	-	85,017
Switches, Routers, and Equipment	49,499	36,766	-	-	12,733
Total	434,516	222,019	-	-	212,498
Communications					
Editing System	65,000	52,405	-	-	12,595
Paper Cutter	15,681	-	-	7,236	8,445
Presentation Equipment (Carnegie)	16,465	-	-	5,465	11,000
Production System	93,798	91,396	5,847	-	(3,444)
Rebroadcasting System	50,000	76,606	-	-	(26,606)
Total	240,944	220,407	5,847	12,701	1,989
Fire					
Battalion Vehicle (2)	42,840	35,359	-	3,344	4,137
Communication System	21,000	-	-	21,000	-
Decontamination System (4)	23,475	-	-	23,475	-
Fire Trucks (3)	854,164	474,189	369,656	5,763	4,556
Generators (5)	82,574	101,006	-	-	(18,432)
Hazmat Detection System	50,000	-	-	50,000	-
Paging System	63,045	-	-	-	63,045
Pickup Truck	62,270	58,002	2,886	-	1,382
Radios	78,000	144,715	-	-	(66,715)
Rescue Equipment	38,790	32,540	5,568	-	682
Rescue Vehicle	290,000	287,508	-	2,788	(296)
SCBA Fill Compressor (2)	45,000	-	-	45,000	-
Sedans (2)	32,550	24,656	-	2,844	5,050
Thermal Camera	154,000	-	152,721	1,279	-
Trailer	119,199	28,755	-	90,000	444
USAR System	45,500	32,900	-	12,600	-
Utility Vehicle	37,000	37,703	-	-	(703)
Victim Locator	56,000	-	-	56,000	-
Warning Sirens	81,214	27,291	-	52,000	1,923
Weather Station	31,000	-	13,644	-	17,356
Wide Area Detection System	60,000	49,113	9,125	-	1,762
Total	2,267,621	1,333,737	553,600	366,093	14,191
Police					
Animal Control Pickups (3)	95,948	50,710	17,955	6,014	21,268
Barricade System	8,000	-	-	8,000	-
Bomb Suit (2)	67,500	67,470	-	-	30
Drone	48,000	-	-	48,000	-
K-9 Patrol Vehicles	47,501	46,704	429	6,442	(6,075)
Message Board Trailers (2)	40,000	-	39,950	-	50
Motorcycles (2)	36,002	-	-	-	36,002
Night Vision	10,500	8,970	-	1,530	-
Portable Lighting System	15,000	-	-	15,000	-
Patrol Vehicles (28)	1,169,504	1,202,384	13,630	73,459	(119,968)
Radios (mobile)	176,000	175,982	-	-	18
Sedans	253,898	143,751	429	80,626	29,092
Servers	28,101	-	-	-	28,101
Tactical Robot	32,000	31,500	-	500	-
Trailer	20,000	17,724	-	-	2,276
Video Technologies	251,248	34,761	-	207,231	9,256
Total	2,299,202	1,779,956	72,394	446,802	51
Highways & Streets					
Air Compressor (2)	30,000	-	-	15,000	15,000
Anti Icing Machine	130,000	30,516	77,061	22,423	-
GPS Collector	30,000	19,938	-	9,955	107
Hydraulic Hammer	15,000	-	-	15,000	-
Mower	12,000	12,647	-	-	(647)
Pump	25,000	-	-	25,000	-
Server Storage	25,000	-	-	25,000	-
Trailers (3)	105,000	66,779	-	25,000	13,221
Trash Pump (4)	200,000	130,867	-	-	69,133
Utility Trailer (3)	69,840	-	-	49,000	20,840
Total	641,840	260,747	77,061	186,378	117,654

**City of Sioux Falls
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Capital Program - 2020 Other Capital Expenditures Program Projects Summary

Description	Current Budget	Expensed	Encumbered	Carryforward	Balance
Health					
Chemical Analyzer	175,000	-	78,500	96,500	-
Dental Imaging	20,000	-	-	20,000	-
Dental Sensor	7,880	-	-	7,880	-
Dental Treatment Center	8,900	-	-	8,900	-
Dental Unit	7,876	-	-	-	7,876
Hematology Analyzer	47,256	-	-	47,256	-
Sedan	54,500	23,147	-	31,500	(147)
Storage Freezer	-	-	7,735	-	(7,735)
Utility Vehicle	15,000	-	-	15,000	-
Medical Transport Van	48,000	-	-	48,000	-
Water Purification System	20,000	10,289	-	-	9,711
X-Ray Equipment	107,900	43,500	-	64,400	-
Total	512,312	76,935	86,235	339,436	9,706
Events Complex					
Arena Pickup	41,200	39,196	-	-	2,004
Arena Ice Makers	30,000	15,522	-	10,000	4,478
Arena Risers	32,000	-	-	32,000	-
Arena Spotlights	30,000	-	-	-	30,000
Arena Work Platform	10,735	-	-	-	10,735
Convention Center AV Equipment	11,178	11,178	-	-	-
Convention Center Charboiler	10,500	7,962	-	-	2,538
Convention Center Dishwasher	130,000	114,164	-	-	15,836
Convention Center Trash Cans	60,000	42,119	-	-	17,881
Convention Center Vacuum	18,000	16,615	-	-	1,385
Events Center Barriers	35,000	-	-	35,000	-
Events Center Ice Maker	25,000	-	-	25,000	-
Events Center Network Equipment	261,023	160,440	-	-	100,583
Events Center Security System	106,185	144,524	-	-	(38,339)
Events Center Storage	20,000	12,192	-	-	7,808
Events Center Trash Cans	60,000	65,450	-	-	(5,450)
Events Center Video	50,000	-	-	50,000	-
Total	930,821	629,361	-	152,000	149,460
SF Stadium					
Fryer (3)	36,000	11,100	-	-	24,900
Refrigerator	36,000	-	-	36,000	-
Total	72,000	11,100	-	36,000	24,900
Washington Pavilion					
Cooler	40,000	35,928	-	-	4,072
Kirby Science Discovery Center Exhibits	681,460	731,472	-	-	(50,012)
Network Equipment	100,000	83,161	-	-	16,839
Pickup	25,000	-	-	-	25,000
Projection System	70,000	-	68,816	1,184	-
Scrubber, Floor	9,400	-	-	4,945	4,455
UPS	57,000	-	-	57,000	-
Van	23,000	23,354	-	-	(354)
Total	1,005,860	873,915	68,816	63,129	-
Orpheum Theater					
Security System	75,000	-	-	-	75,000
Total	75,000	-	-	-	75,000
Parks & Recreation					
Loader (2)	96,000	61,337	-	29,935	4,728
Mowers (9)	384,656	259,569	-	103,500	21,587
Pickups (6)	224,661	185,759	-	-	38,902
Roller (2)	19,789	16,829	-	-	2,960
Sedan (2)	64,000	52,622	-	2	11,376
Sprayer (2)	32,000	35,216	-	-	(3,216)
Tractor (4)	56,414	6,453	155,275	20,001	(125,314)
Tree Removal Equipment	1,027	60,541	-	-	(59,514)
Trucks (3)	149,500	134,071	-	-	15,429
Utility Vehicle (15)	175,154	143,286	-	-	31,868
Zoo Analyzer	12,000	-	-	12,000	-
Zoo Blood Analysis Equipment	20,000	-	-	20,000	-
Zoo Kiosk	15,000	-	-	-	15,000
Zoo Utility Vehicle (5)	72,461	43,507	-	-	28,954
Zoo X-Ray Machine	43,000	25,750	-	-	17,250
Total	1,365,662	1,024,940	155,275	185,438	9

**City of Sioux Falls
Monthly Financial Report
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Capital Program - 2020 Other Capital Expenditures Program Projects Summary

Description	Current Budget	Expensed	Encumbered	Carryforward	Balance
Library					
Bookmobile	265,591	264,983	-		608
Checkout Equipment	10,500	-	-	10,500	-
Print & AV Materials	795,000	577,248	-	226,063	(8,311)
Shelving	30,000	-	-	-	30,000
Van	50,000	34,166	-	15,834	-
Total	1,151,091	876,396	-	252,397	22,297
Planning & Development					
Pickup (2)	47,600	26,090	-	-	21,510
Total	47,600	26,090	-	-	21,510
Public Parking					
Control Equipment	124,982	10,250	-	114,732	-
Total	124,982	10,250	-	114,732	-
Electric Light					
AMR Meters	100,407	-	-	30,000	70,407
Cable Locator (2)	19,000	29,822	-	-	(10,822)
SCADA Equipment	7,100	2,100	-	5,000	-
Trailer	20,000	-	27,440	-	(7,440)
Total	146,507	31,922	27,440	35,000	52,145
Sanitary Landfill					
Dozer	600,000	500,808	-	99,192	-
Fume Hood	9,500	-	-	9,500	-
Message Sign	18,000	-	17,075	925	-
Mower	17,896	-	-	17,896	1
Roll-Off Containers	75,000	-	-	75,000	-
Semi Trailer	75,000	-	54,370	20,630	-
Server Storage	30,000	-	-	30,000	-
Trash Pump	50,000	34,371	-	15,629	-
Waste Grinder	900,000	-	-	900,000	-
Total	1,775,396	535,180	71,445	1,168,771	1
Water					
Actuator	8,500	-	-	8,500	-
AMR Equipment	471,901	366,430	21,900	-	83,571
Crane Station	15,000	15,528	-	-	(528)
DCU Equipment	10,000	-	-	10,000	-
Fill Valve	500	-	-	500	-
Flowmeter (3)	86,000	25,300	-	52,320	8,380
HVAC Unit, Rooftop	10,000	-	-	10,000	-
Ion Chromatograph	75,000	41,156	-	-	33,844
Ironworker	15,000	13,180	-	-	1,820
Lime Slaker	352,000	326,000	-	-	26,000
Message Signs	7,500	-	-	7,500	-
Radios	35,000	35,163	-	-	(163)
Phone System	2,334	-	-	-	2,334
Power Washer	8,500	-	-	8,500	-
Pumps (2)	59,323	40,512	-	18,811	-
Rail Car Mover	1,000	-	-	-	1,000
SCADA Equipment	189,894	232,033	-	-	(42,139)
Skiploader	85,000	82,176	-	-	2,824
Trailer (2)	15,000	13,200	-	5,000	(3,200)
Utility Trailer (2)	37,000	-	-	-	37,000
Valve Operating Equipment	10,000	6,434	-	-	3,566
VFD Well	31,812	-	17,412	-	14,400
Water Meters	655,291	820,895	-	-	(165,604)
Well Shelter	54,000	57,105	-	-	(3,105)
Total	2,235,555	2,075,111	39,312	121,131	1
Water Reclamation					
Assessment Kit	30,000	-	-	30,000	-
Chopper Pump	25,000	11,273	-	13,727	-
Digester	9,000	-	-	9,000	-
Generator	124,972	109,945	-	-	15,028
Gravity Pump	8,500	-	-	8,500	-
Pickup	30,000	77,005	-	-	(47,005)
Portable Compressor	22,596	22,595	-	-	1
Pump	63,741	20,923	-	39,077	3,741
SCADA Equipment	112,000	107,696	-	-	4,304
Trailer	40,000	-	21,656	-	18,344
Vactor Truck	560,000	-	533,790	20,622	5,588
Total	1,025,809	349,437	555,446	120,926	-

**City of Sioux Falls
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Capital Program - 2020 Other Capital Expenditures Program Projects Summary

Description	Current Budget	Expensed	Encumbered	Carryforward	Balance
Revolving Fleet					
Aerial Truck (3)	279,897	225,984	-	58,592	(4,679)
Amphibious Vehicle	25,000	33,894	-	-	(8,894)
Asphalt Hotbox	50,000	42,714	-	-	7,286
Asphalt Paver	450,000	485,788	-	8,993	(44,781)
Asphalt Recycler	190,000	174,450	-	-	15,550
Boost Unit	19,200	10,490	-	-	8,710
Code Reader	11,000	9,078	-	-	1,923
Compactor	1,075,000	943,832	-	-	131,168
Crane	20,000	-	-	20,000	-
Dump Truck Body	89,231	90,830	35,515	1,000	(38,114)
Flusher Truck	175,000	-	239,519	1,000	(65,519)
Fuel System	15,000	-	-	15,000	-
Hoist (2)	115,000	148,767	-	25,000	(58,767)
Hydroseeder	150,000	179,145	-	1,000	(30,145)
Jack Stand (2)	15,000	-	-	15,000	-
Loader, Front End (2)	435,000	268,173	-	79,767	87,060
Metal Lathe	17,000	-	-	17,000	-
Oil Distributor	22,000	15,260	-	-	6,740
Pickups (13)	467,530	393,485	53,250	110,050	(89,254)
Sander Trucks (13)	2,174,252	1,527,502	-	576,709	70,041
Sedan	22,500	-	-	22,500	-
Sign Truck	142,899	149,066	-	-	(6,168)
Sweeper (2)	450,000	440,734	-	-	9,266
Trailer, Side Dump	90,000	-	-	22,655	67,345
Trailer (2)	40,000	34,775	-	-	5,225
Trucks (6)	319,290	298,211	13,867	19,980	(12,768)
Van (2)	92,401	-	-	88,379	4,022
Total	6,952,199	5,472,179	342,150	1,082,625	55,246
Revolving Technology					
Data Storage	93,750	-	-	-	93,750
Microwave Equipment	474,612	43,037	-	429,117	2,458
Server Blade	1,010,236	41,425	328,448	640,363	-
Switches, Routers, and Equipment	578,694	237,547	152,406	186,832	1,909
	2,157,292	322,009	480,854	1,256,312	98,116
Transit					
Bus Shelter (3)	30,000	-	-	30,000	-
Fare Boxes	315,000	-	-	315,000	-
Fixed Route Bus	2,880,000	-	-	2,880,000	-
GPS System	190,000	-	-	-	190,000
Paratransit Buses (8)	938,289	-	533,004	409,752	(4,467)
Pickup	45,000	41,908	-	-	3,092
Total	4,398,289	41,908	533,004	3,634,752	188,625
Grand Total	\$29,973,741	\$16,212,136	\$3,068,879	\$9,649,284	\$1,043,442

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Total Debt - Outstanding or Authorized

Fund (Repayment Source)	Purpose	Interest Rates**	Maturity Date	Authorized Not Issued Amount	Issue Amount	Amount Outstanding	Total Outstanding or Authorized
Governmental Revenue Bonds & Notes							
Sales & Use Tax Fund							
Series 2009A Sales Tax	Library & Parks (II)	4.13%	2028	\$ -	\$ 20,265,000	\$ -	\$ -
Series 2009B Sales Tax	Flood Control	3.14%	2029	-	31,540,000	-	-
Series 2012A Sales Tax	Events Center	3.21%	2033	-	108,440,000	85,465,000	85,465,000
Series 2012B (Taxable) Sales Tax	Events Center	1.87%	2023	-	13,705,000	3,435,000	3,435,000
Series 2016A Sales Tax	Administration Building	3.09%	2036	-	20,260,000	19,720,000	19,720,000
Series 2018A Sales Tax	Library & Parks (I) Refunding	2.14%	2025	-	10,635,000	7,955,000	7,955,000
Series 2020A Sales Tax	Public Safety Facility	2.42%	2040	-	42,315,000	42,315,000	42,315,000
Total Sales & Use Tax				-	-	158,890,000	116,575,000
Storm Drainage							
2008 State Revolving Note CW #27	System Construction	2.50%	2020	-	2,621,000	-	-
2018 State Revolving Note CW #39	System Construction	1.00%	2030	226,362	8,602,638	7,799,885	8,026,247
Total Storm Drainage				226,362	-	7,799,885	8,026,247
Community Development							
State Flex Funds	Rental Rehab Loans	0.00%	2021	-	600,000	600,000	600,000
TIF District Construction Series 2008A	Cherapa Place	5.78%	2028	-	2,290,000	-	-
Total Governmental Debt				226,362	-	167,289,885	125,201,247
Business Type Revenue Bonds & Notes							
Water							
Series 2017A Sales Tax	* Lewis & Clark Refunding	1.80%	2026	-	31,045,000	24,050,000	24,050,000
2009 State Revolving Note DW #10	System Improvements	2.25%	2021	-	5,819,138	-	-
2011 State Revolving Note DW #11	System Improvements	2.25%	2023	-	4,000,000	979,799	979,799
Total Water				-	-	25,029,799	25,029,799
Water Reclamation							
2005 State Revolving Note CW #21	System Improvements	2.25%	2027	-	34,813,977	13,646,464	13,646,464
2011 State Revolving Note CW #32	System Improvements	1.25%	2023	-	23,037,837	5,524,346	5,524,346
2011 State Revolving Note CW #33	System Improvements	1.25%	2023	-	13,657,053	4,004,670	4,004,670
2012 State Revolving Note CW #34	System Improvements	2.25%	2024	-	12,040,836	5,147,854	5,147,854
2015 State Revolving Note CW #35	System Improvements	1.25%	2027	1,222,150	10,757,307	7,708,167	8,930,317
2015 State Revolving Note CW #36	System Improvements	1.25%	2028	9,509,456	16,550,544	13,424,496	22,933,952
2016 State Revolving Note CW #37	System Improvements	1.25%	2029	3,271,236	7,284,301	6,015,764	9,287,000
2017 State Revolving Note CW #38	System Improvements	1.00%	2029	3,146,226	9,272,977	8,412,899	11,559,125
2019 State Revolving Note CW #40	System Improvements	1.50%	N/A	14,717,971	12,090,829	12,090,829	26,808,800
2020 State Revolving Note CW #41	System Improvements	2.50%	N/A	37,356,689	4,268,311	4,268,311	41,625,000
Total Water Reclamation				69,223,728	-	80,243,801	149,467,529
Parking							
2018B Sales Tax	* Multi-Use Parking Ramp	3.51%	2032	-	18,540,000	16,230,000	16,230,000
Total Business Type Debt				69,223,728	-	121,503,600	190,727,328
Total Debt				\$ 69,450,090	\$ -	\$ 288,793,485	\$ 315,928,575

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

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

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Budget/Appropriation Adjustments

Fund	Supplement	Carryforward (CIP/OCEP)	Carryover Encumbrances (CIP/OCEP)	Budget
APPROPRIATED FUNDS:				
General Fund Original				\$ 177,707,378
Adjustments	\$ 25,970,000	\$ -	\$ -	25,970,000
General Fund Adjusted	25,970,000	-	-	203,677,378
Entertainment Tax Original				
Washington Pavilion	355,000	644,749	429,473	1,429,222
Events Complex	-	1,411,243	247,393	1,658,636
Orpheum	-	-	-	-
Sioux Falls Stadium	-	-	-	-
State Theatre	-	-	-	-
Entertainment Venues	2,500,000	-	-	2,500,000
Entertainment Tax Adjusted	2,855,000	2,055,992	676,866	15,923,851
Sales/Use Tax Original				
City Council	-	-	-	-
Facilities Management	-	607,840	1,143,564	1,751,404
Innovation & Technology	-	174,516	-	174,516
Communications	-	191,944	-	191,944
Fire	3,300,000	1,167,562	950,564	5,418,126
Police	113,500	328,911	592,792	1,035,203
Highways and Streets	5,735,000	13,109,405	9,627,188	28,471,593
Health	79,500	122,417	49,495	251,412
Parks & Recreation	2,325,000	2,471,218	969,668	5,765,886
Library	-	46,341	269,350	315,691
Planning & Development	-	23,400	-	23,400
Economic Development	-	-	-	-
Museum	-	-	-	-
Debt Service	29,500,000	-	-	29,500,000
Sales/Use Tax Adjusted	41,053,000	18,243,554	13,602,621	148,053,702
Railroad Relocation Plan				
Adjustments	-	-	-	-
Railroad Relocation Plan Adjusted	-	-	-	-
Community Development				
Adjustments	1,750,000	-	2,019,154	3,769,154
Community Development Adjusted	1,750,000	-	2,019,154	8,977,469
Transit Original				
Adjustments	-	1,128,289	-	1,128,289
Transit Adjusted	-	1,128,289	-	14,034,051
Storm Drainage Original				
Adjustments	-	7,053,293	2,453,363	9,506,656
Storm Drainage Adjusted	-	7,053,293	2,453,363	32,978,154
Library Memorial	-	-	-	\$ 5,000
Cottam Memorial	-	-	-	\$ 2,000
Public Safety Facility Construction Original				
Fire	50,528,381	-	-	50,528,381
Public Safety Facility Construction Adjusted	50,528,381	-	-	50,528,381
Events Center Bond Construction Original				
Adjustments	-	-	-	-
Events Center Bond Construction Adjusted	-	-	-	-
T.I.F. District Fund Original				
Adjustments	345,000	-	-	345,000
T.I.F. District Fund Adjusted	345,000	-	-	3,077,000
Admin Building Construction Original				
Facilities Management	-	-	427,290	427,290
Admin Building Construction Adjusted	-	-	427,290	427,290
Sioux Falls Flood Control Original				
Highways and Streets	-	-	-	-
Sioux Falls Flood Control Adjusted	-	-	-	-

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Budget/Appropriation Adjustments

Fund	Supplement	Carry- forward (CIP)	Carryover Encumbrances (CIP)	Budget
NON-APPROPRIATED FUNDS:				
Electric Light Original				\$ 9,789,730
Adjustments	-	4,767,924	315,495	5,083,419
Electric Light Adjusted	-	4,767,924	315,495	14,873,149
Public Parking Original				\$ 3,309,039
Adjustments	-	1,742,336	3,037,259	4,779,595
Public Parking Adjusted	-	1,742,336	3,037,259	8,088,634
Sanitary Landfill Original				\$ 17,132,314
Adjustments	-	3,834,923	137,242	3,972,165
Sanitary Landfill Adjusted	-	3,834,923	137,242	21,104,479
Water Original				\$ 43,301,404
Adjustments	-	5,196,039	3,849,285	9,045,324
Water Adjusted	-	5,196,039	3,849,285	52,346,728
Water Reclamation Original				\$ 77,115,165
Adjustments	560,000	15,315,080	27,022,940	42,898,020
Water Reclamation Adjusted	560,000	15,315,080	27,022,940	120,013,185
Fleet Revolving Original				\$ 13,709,110
Adjustments	-	1,545,970	639,371	2,185,341
Fleet Revolving Adjusted	-	1,545,970	639,371	15,894,451
Technology Revolving Original				\$ 4,022,892
Adjustments	-	1,550,006	-	1,550,006
Technology Revolving Adjusted	-	1,550,006	-	5,572,898
Health/Life Benefit	-	-	-	\$ 24,090,889
Workers' Compensation	-	-	-	\$ 1,890,217
Insurance Liability	-	-	-	\$ 1,908,419
Fiduciary Funds	-	-	-	\$ 41,561,580
Original Budget (All Funds)				545,353,232
Total Adjustments				239,675,673
Total Adjusted Budget (All Funds)	\$ 123,061,381	\$ 62,433,406	\$ 54,180,886	\$ 785,028,905

Supplement Detail:

	Budget	
	Revenue	Expense
Effective Supplements		
March		
Sales Tax Fund - Highway & Streets - Unobligated Fund Balance (Ord. 14-20)	\$ -	\$ 1,700,000
Sales Tax Fund - Fire - Unobligated Fund Balance (Ord. 14-20)	-	3,300,000
Sales Tax Fund - Parks - Unobligated Fund Balance (Ord. 14-20)	-	1,125,000
April		
Entertainment Tax Fund - Unobligated Fund Balance (Ord. 23-20)	-	355,000
General Fund - Unobligated Fund Balance (Ord. 30-20)	-	750,000
Community Development Fund - General Fund Contribution (Ord. 30-20)	750,000	750,000
October		
General Fund - Transfer - Unobligated Fund Balance (Ord. 79-20)	\$ -	\$ 25,200,000
Sales Tax Fund - Debt Service - Transfer (Ord. 79-20)	25,200,000	25,200,000
November		
Sales Tax Fund - Police - Grants (Ord. 87-20)	\$ 113,500	\$ 113,500
Sales Tax Fund - Health - Grants (Ord. 87-20)	79,500	79,500
Sales Tax Fund - Parks - FEMA Reimbursement (Ord. 87-20)	1,200,000	1,200,000
Sales Tax Fund - Highways & Streets - State Contributions (Ord. 87-20)	4,035,000	4,035,000
TIF Fund - Property Tax Increments (Ord. 87-20)	345,000	345,000
Community Development Fund - Grants (Ord. 87-20)	1,000,000	1,000,000
Entertainment Tax Fund - Unobligated Fund Balance (Ord. 87-20)	-	2,500,000
Sales Tax Fund - Debt Service - Unobligated Fund Balance (Ord. 90-20)	-	4,300,000
Water Reclamation Fund - Water Reclamation User Fees (Res. 118-20)	-	560,000
General Fund - Health - Unobligated Fund Balance (Ord. 101-20)	-	20,000
Public Safety Facility Construction Fund - Fire - Bond Proceeds	50,528,381	50,528,381
Total Effective Supplements	\$ 83,251,381	\$ 123,061,381