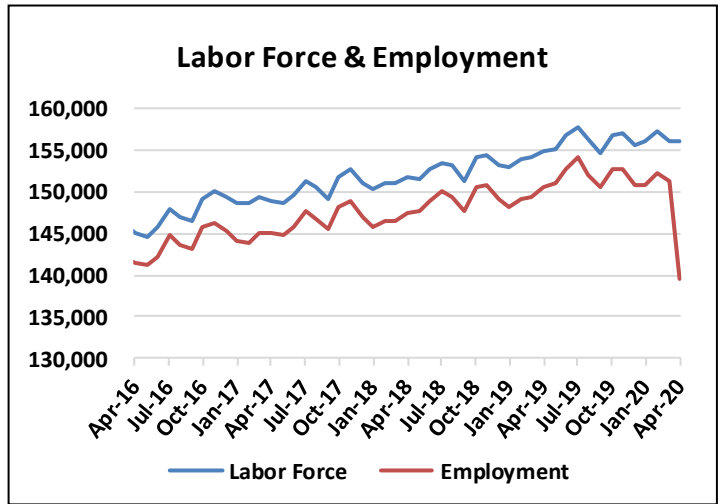
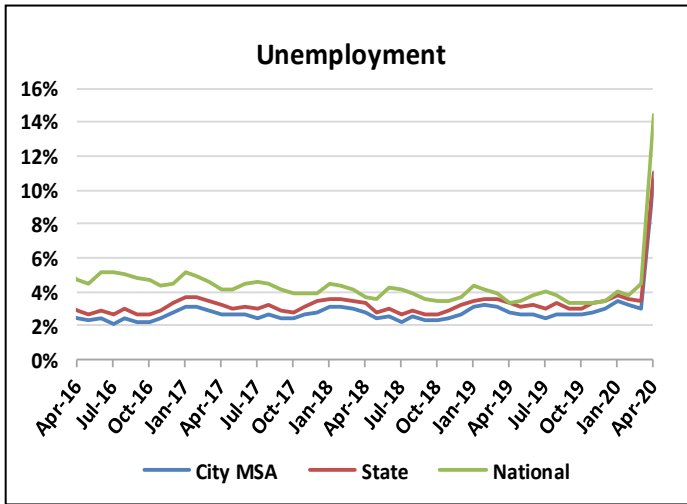


City of Sioux Falls Monthly Financial Status Report

May 31, 2020

Economic and Financial Overview

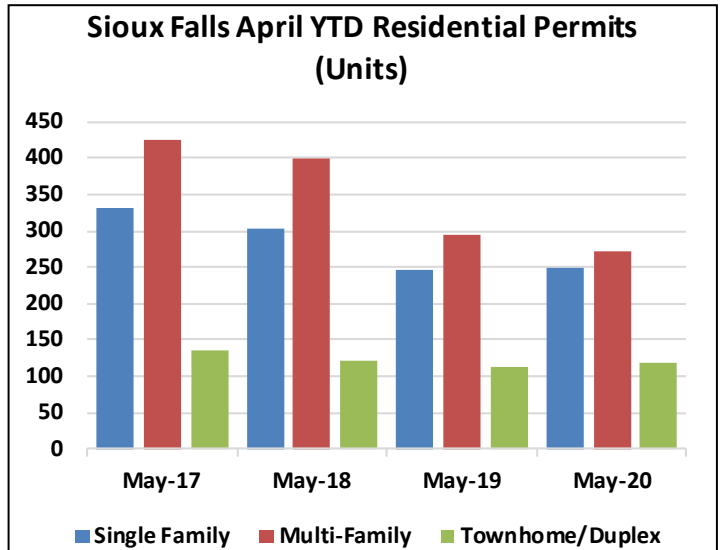
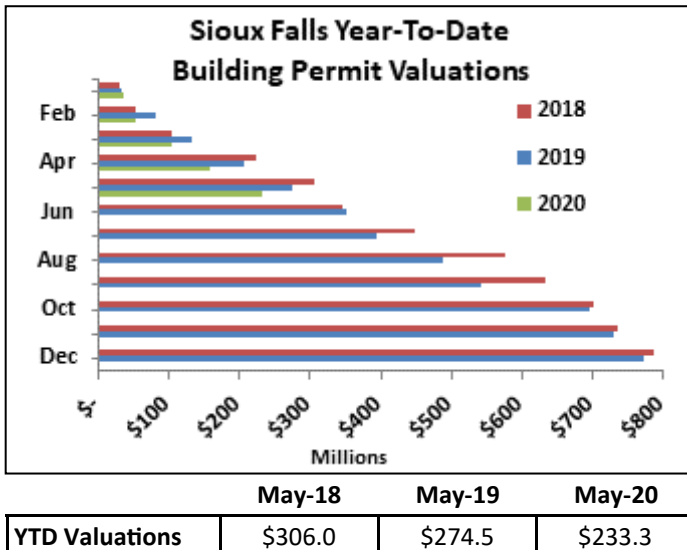
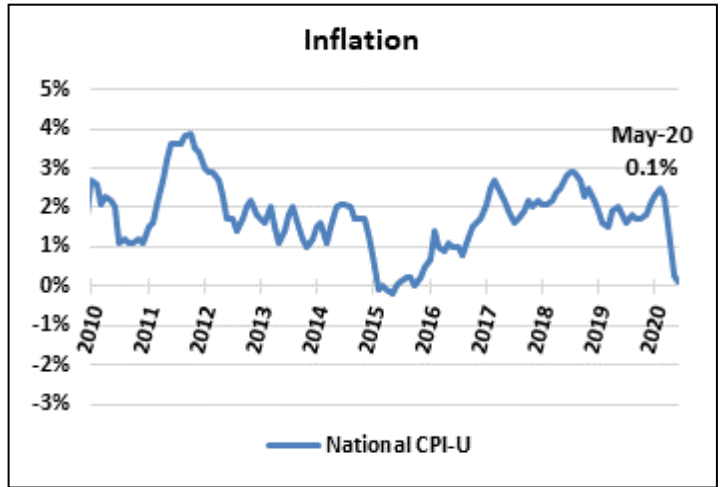
May 2020

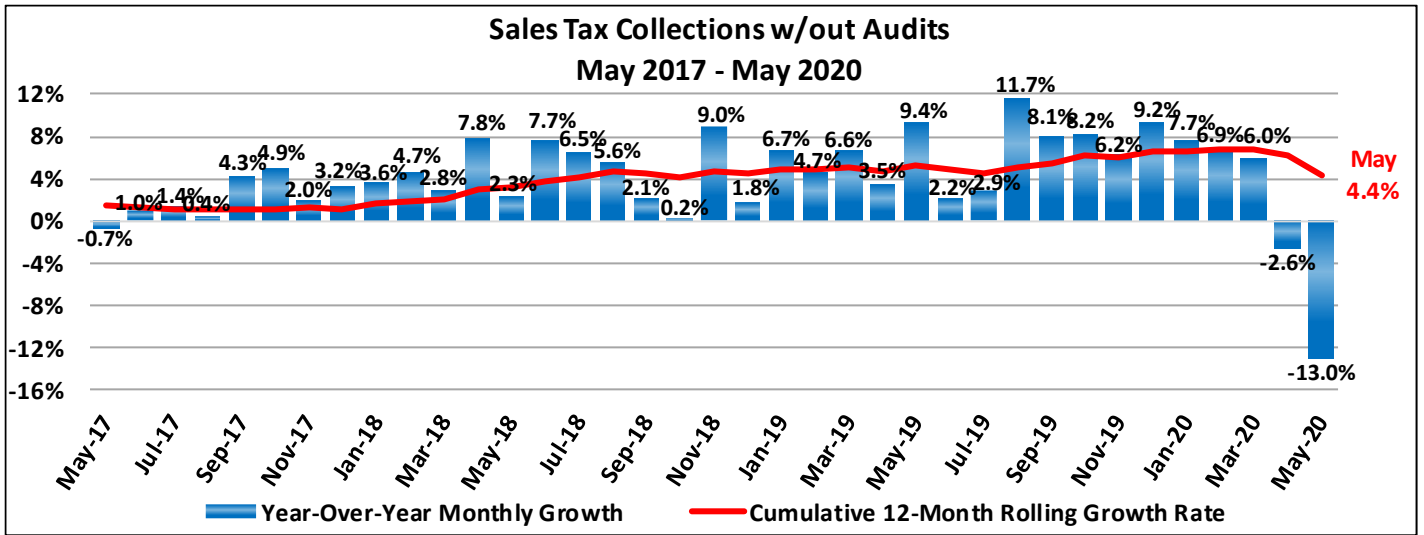


City MSA	Feb 2020	Mar 2020	Apr 2020
Unemployment	5,003	4,683	16,473
Unemployment Rate	3.2%	3.0%	10.6%

City MSA	Feb 2020	Mar 2020	Apr 2020
Labor Force	157,118	156,014	155,936
Employment	152,115	151,331	139,463

	Rank	Insured Unemployment Rate	Continued Claims	Covered Employment
Nevada	1	22.17%	305,892	1,379,654
Oregon	2	21.95%	420,129	1,914,153
Hawaii	3	19.50%	119,029	621,474
Utah	48	5.11%	75,333	1,474,336
Idaho	49	4.98%	36,522	733,499
South Dakota	50	4.44%	18,562	417,997
United States		12.81%	18,654,001	145,671,710

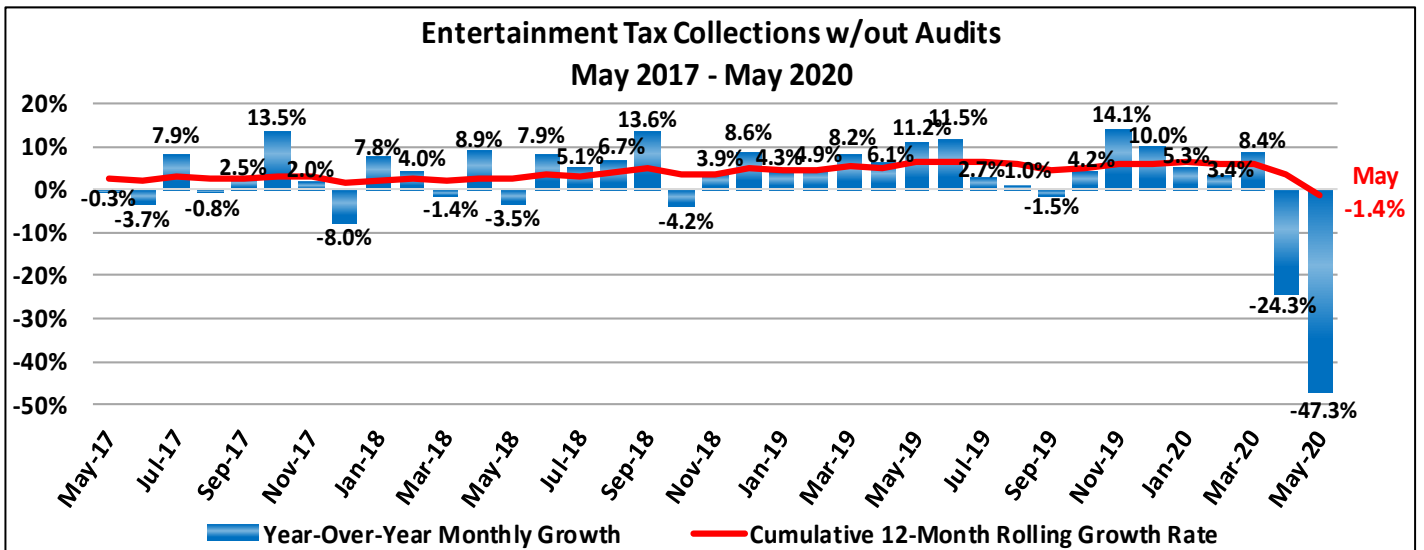




The 12-month rolling average (less audits) ended the month at 4.4%. On a year-over-year basis, as shown above, collections for May 2020 were down 13% over May 2019.

Industries Experiencing Increased Sales (May)	Actual Change	% Change
Remote Retailer Sales	\$11.8M	86%
Lumber, Hardware & Garden Supplies	\$4.2M	13%
Department & General Merch. Stores	\$3.9M	7%
Grocery and Food Stores	\$2.7M	8%
Business Services	\$1.3M	4%
Manufacturing	\$1.0M	7%
Gas Stations	\$1.0M	24%
Liquor Stores	\$0.9M	74%
Real Estate Agents & Managers	\$0.7M	11%
Total	\$27.5M	
All Sales Tax - Sioux Falls	(\$68.8M)	-13%

Industries Experiencing Reduced Sales (May)	Actual Change	% Change
Wholesale Trade Goods	(\$18.2M)	-36%
Restaurants	(\$15.4M)	-44%
Apparel	(\$11.9M)	-71%
Lodging	(\$7.2M)	-82%
Amusement & Recreation Services	(\$3.9M)	-41%
Drinking Establishments	(\$3.5M)	-74%
Electric, Gas, Sanitary Services	(\$3.3M)	-17%
Misc Retail Stores	(\$3.2M)	-21%
Sporting Goods	(\$2.5M)	-28%
Beauty Shops	(\$2.5M)	-63%
Health Services	(\$2.4M)	-38%
Total	(\$74.0M)	

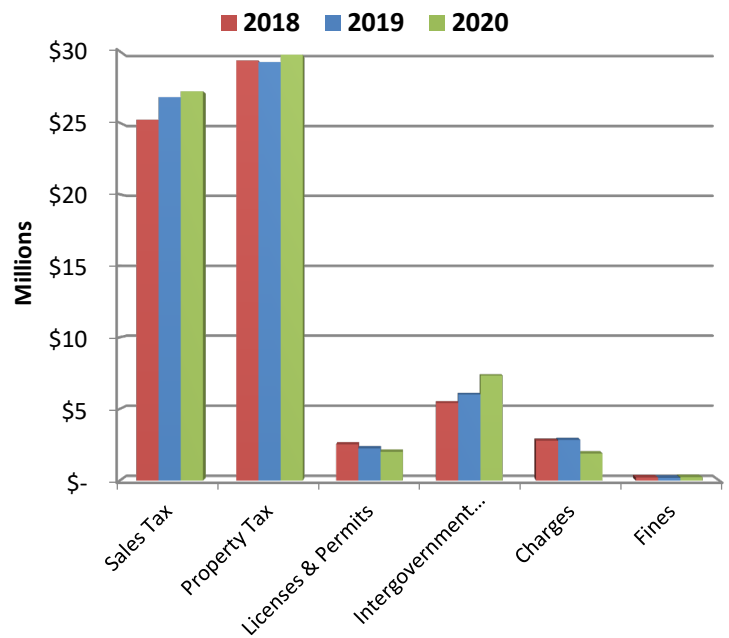


GENERAL FUND - REVENUE ANALYSIS

YTD REVENUE

	2019	% Budget	2020	% Budget
January	\$ 8,167,345	5%	\$ 9,011,523	5%
February	8,017,167	10%	8,036,755	10%
March	10,014,328	16%	11,352,696	16%
April	10,189,316	22%	10,697,261	22%
May	35,301,437	43%	33,501,193	42%
June	14,074,045	52%		
July	9,152,934	57%		
August	10,153,966	63%		
September	9,096,891	69%		
October	10,273,113	75%		
November	33,708,298	95%		
December	12,377,226	103%		
12-31 Actual	<u>\$ 170,526,065</u>	103%	<u>\$ 72,599,428</u>	42%
YTD Actual	<u>\$ 71,689,593</u>	43%	<u>\$ 72,599,428</u>	42%
Budget	\$ 165,949,038		\$ 174,433,741	

YTD REVENUE BY SOURCE



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%	10,774,187	33%
June	11,630,244	41%		
July	19,042,786	53%		
August	16,120,959	62%		
September	11,357,808	69%		
October	12,243,460	76%		
November	13,091,028	83%		
December	23,482,306	97%		
12-31 Actual	<u>\$ 166,503,809</u>	97%	<u>\$ 59,405,403</u>	33%
YTD Actual	<u>\$ 59,535,219</u>	35%	<u>\$ 59,405,403</u>	33%
Budget	\$ 171,677,330		\$ 178,457,378	

YTD EXPENDITURES BY DEPARTMENT

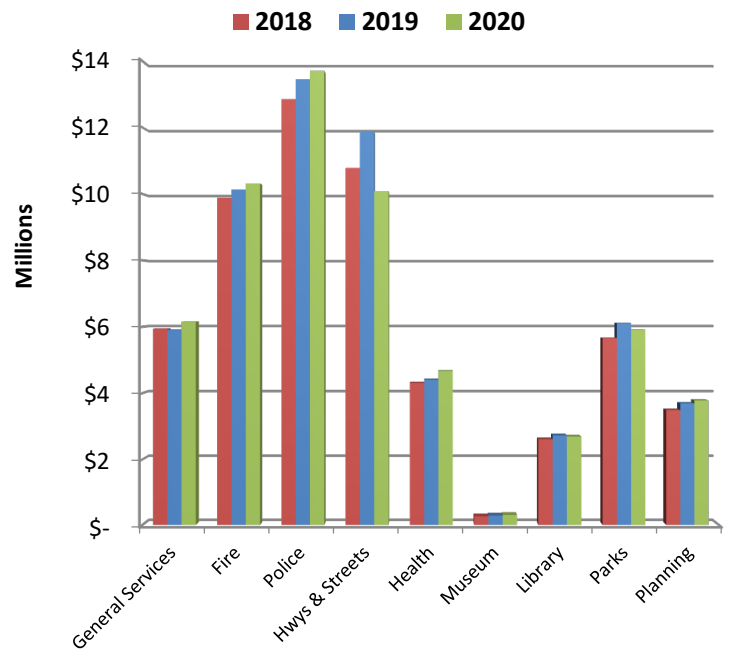


Table of Contents

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
May 31, 2020**

General Fund Summary - Fund 100 (42% of year lapsed)

Available Fund Balance			Unrestricted Cash Balance		
	Current Budget	Actual	2020	2019	2018
Available Fund Balance Jan 1	\$ 55,703,749	\$ 55,703,749	April 43,174,972	33,181,960	31,613,990
Revenues	174,433,741	72,599,428	May 66,114,979	56,754,783	53,268,319
Expenditures	(178,457,378)	(59,405,403)	Change 22,940,007	23,572,823	21,654,329
Net Change in Fund Balance	(4,023,637)	13,194,025		37.0%	32.9%
*Projected Unspent Budget	3,600,000	-		33.6%	
Available Fund Balance	\$ 55,280,112	\$ 68,897,774		% Unrestricted Cash Balance to Budget (11% Policy Target)	
% Available Fund Balance to Budget	31.0%				
* Projected at the time of budget adoption					

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	\$ 29,728,103	\$ (37,913,802)	44%	46%	49%
Sales Tax	68,421,496	27,202,305	(41,219,191)	40%	42%	42%
Frontage Tax	4,818,650	2,199,271	(2,619,379)	46%	46%	49%
Lodging Tax	1,020,773	262,167	(758,606)	26%	24%	21%
CVB BID Tax	2,110,150	566,958	(1,543,192)	27%	32%	31%
Other	113,500	38,801	(74,699)	34%	26%	29%
Total Taxes	144,126,474	59,997,606	(84,128,868)	42%	43%	45%
Licenses and Permits	5,616,111	2,002,881	(3,613,230)	36%	43%	51%
Intergovernmental Revenue						
Federal and State Grants	5,739,639	2,714,540	(3,025,099)	47%	37%	32%
Motor Vehicle Licenses	3,100,000	1,175,217	(1,924,783)	38%	42%	38%
County Support	1,180,000	590,000	(590,000)	50%	50%	50%
Liquor Tax Reversion	1,000,646	248,117	(752,529)	25%	24%	18%
Bank Franchise Tax	1,000,000	2,329,314	1,329,314	233%	172%	221%
Health and Fire Reversion	720,000	150,696	(569,305)	21%	18%	18%
Wheel Tax	188,000	86,827	(101,173)	46%	50%	49%
Other	177,000	28,537	(148,463)	16%	22%	18%
Total Intergovernmental Revenue	13,105,285	7,323,246	(5,782,039)	56%	48%	44%
Charges for Goods and Services	9,092,406	1,885,710	(7,206,696)	21%	32%	30%
Fines and Forfeitures	639,000	235,933	(403,067)	37%	26%	34%
Investment Revenue	550,000	598,271	48,271	109%	169%	-19%
Other Revenue	1,304,465	555,782	(748,683)	43%	47%	53%
Total General Fund Revenue	\$ 174,433,741	\$ 72,599,428	\$ (101,834,313)	42%	43%	44%
Expenditures by Department	Current Budget	Actual Expenditures	Budget Balance	2020 YTD % of Budget	2019 YTD % of Budget	2018 YTD % of Budget
Mayor	\$ 850,271	\$ 306,926	\$ 543,345	36%	32%	39%
City Council	1,674,690	649,157	1,025,533	39%	35%	43%
Attorney	1,966,703	653,401	1,313,301	33%	35%	33%
HR	1,689,983	545,997	1,143,986	32%	35%	36%
Finance	3,291,481	1,161,812	2,129,669	35%	34%	32%
Facilities Management	1,851,361	593,593	1,257,768	32%	30%	33%
Innovation & Technology	4,854,440	1,609,576	3,244,865	33%	37%	37%
Communications	2,245,411	633,438	1,611,973	28%	32%	33%
Total General Government	18,424,340	6,153,899	12,270,441	33%	34%	35%
Fire	29,540,603	10,312,907	19,227,697	35%	36%	37%
Police	40,231,131	13,708,657	26,522,475	34%	35%	36%
Total Public Safety	69,771,735	24,021,563	45,750,171	34%	36%	36%
Total Highways & Streets	27,008,615	10,079,367	16,929,248	37%	46%	43%
Total Health	14,120,284	4,665,901	9,454,383	33%	34%	34%
Parks	20,159,065	5,915,488	14,243,577	29%	31%	31%
Libraries	7,917,162	2,696,594	5,220,569	34%	36%	36%
Museum	685,491	305,909	379,582	45%	45%	43%
Total Culture & Recreation	28,761,719	8,917,991	19,843,728	31%	33%	33%
Total Planning & Development Services	11,955,460	3,781,455	8,174,005	32%	32%	34%
Transfers	8,415,227	1,785,227	6,630,000	21%	13%	12%
Total General Fund Expenditures	\$ 178,457,378	\$ 59,405,403	\$ 119,051,975	33%	35%	35%

City of Sioux Falls
 Monthly Financial Report
 May 31, 2020

Sales/Use Tax Fund Summary - Fund 253 (42% of year lapsed)

Unreserved Fund Balance & Cash Status:			
Fund Balance January 1	\$ 60,936,263	Cash Balance January 1	\$ 55,660,763
Less Restricted	(28,207,659)	Change in Cash Balance	9,678,253
Less Reserve	(2,400,000)	Cash Balance May 31	\$ 65,339,016
Less Committed	(23,901,383)		
Available Fund Balance January 1	\$ 6,427,221	Less Designated Cash	(5,931,931)
Approved/Pending Supplements	(6,125,000)	Less Restricted Cash	(486,900)
Available Fund Balance	<u>\$ 302,221</u>	Less Cash in Trust	(30,169,686)
		Available Cash Balance	<u>\$ 28,750,498</u>

Budget Status:				
Revenue	Current Budget	Actual	Long(Short)	
Taxes	\$ 68,421,496	\$ 27,202,305	\$ (41,219,191)	
Federal and State Grants	948,753	22,500	(926,253)	
Interest Earned on Trust Investments	-	670,940	670,940	
Special Assessments	842,775	514	(842,261)	
Platting Fees	2,500,000	712,296	(1,787,704)	
Contributions	12,713,790	4,278,309	(8,435,481)	
Transfers	-	-	-	
Other	100,000	164,343	64,343	
Total Sales/Use Tax Fund Revenue	<u>\$ 85,526,814</u>	<u>\$ 33,051,208</u>	<u>\$ (52,475,607)</u>	
Expenditures by Department	Current Budget	Expended	Encumbered	Balance
Facilities Management	\$ 2,301,405	\$ 528,265	\$ 1,028,824	\$ 744,316
Innovation & Technology	434,516	23,479	13,287	397,750
Communications	240,944	76,606	-	164,337
Total General Government	2,976,865	628,350	1,042,111	1,306,403
Fire	6,775,127	645,533	4,238,260	1,891,334
Police	2,185,702	798,720	718,994	667,988
Total Public Safety	8,960,829	1,444,253	4,957,254	2,559,322
Total Highways & Streets	73,511,289	12,456,855	41,349,246	19,705,188
Total Health	432,812	66,647	5,995	360,170
Park/Recreation	9,847,386	711,305	2,718,140	6,417,941
Library	1,201,191	242,317	265,995	692,879
Museum	-	-	-	-
Total Culture & Recreation	11,048,577	953,622	2,984,135	7,110,820
Total Planning & Development Services	77,600	35,890	-	41,710
Debt Service	16,877,730	3,046,364	10,500	13,820,866
Total Sales/Use Tax Fund	<u>\$ 113,885,702</u>	<u>\$ 18,631,982</u>	<u>\$ 50,349,240</u>	<u>\$ 44,904,480</u>

City of Sioux Falls
Monthly Financial Report
May 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	354,422	672,735	12,888	66,906
June	-	5,513,936	-	5,513,936	-	734,031	-	80,135
July	-	6,038,940	-	6,038,940	-	736,203	-	97,871
August	-	5,860,129	-	5,860,129	-	733,414	-	111,577
September	-	5,834,349	-	5,834,349	-	750,407	-	110,326
October	-	5,674,476	-	5,674,476	-	697,978	-	93,406
November	-	5,801,107	-	5,801,107	-	722,562	-	90,028
December	-	5,573,161	-	5,573,161	-	673,463	-	77,101
Total Current Collections YTD	\$ 26,881,863	\$ 26,625,185	\$ 26,881,863	\$ 26,625,185	\$ 2,859,422	\$ 3,244,593	\$ 262,167	\$ 296,135
Percent Change Current Collections YTD	1.0%	6.2%	1.0%	6.2%	-11.9%	6.9%	-11.5%	-8.7%
Adjustments to Current Collections								
State Audit Collections/Adjustments	344,336	231,373	344,336	231,373	3,822	3,040	-	-
City Economic Development Refund (ORD 42-05)	(23,894)	(59,453)	(23,894)	(59,453)	-	-	-	-
Net Reportable Revenue YTD	\$ 27,202,305	\$ 26,797,105	\$ 27,202,305	\$ 26,797,105	\$ 2,863,244	\$ 3,247,633	\$ 262,167	\$ 296,135
Percent Change YTD Net Reportable Revenue	1.5%	6.3%	1.5%	6.3%	-11.8%	-0.4%	-11.5%	195.1%
<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)						6.5%		0.4%

**City of Sioux Falls
Monthly Financial Report
May 31, 2020**

Compilation of Other Funds (42% of year lapsed)

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	\$ 8,978,034
Less Restricted	(5,208,579)	(5,208,579)		Available	\$ 8,978,034
Spendable Fund Balance	9,039,266	9,039,266			
Revenues	8,755,775	2,979,188	34%		
Expenditures					
Events Complex (Operating & Capital)	6,444,491	1,291,467	20%		
Orpheum Theatre (Operating & Capital)	801,039	157,801	20%		
Washington Pavilion (Operating & Capital)	5,130,145	1,616,388	32%		
Sioux Falls Stadium (Operating & Capital)	816,446	89,433	11%		
Great Plains Zoo (Operating)	231,730	144,831	63%		
State Theatre (Operating)	-	-			
Total Expenditures	13,423,850	3,299,919	25%		
Net Change in Fund Balance	(4,668,075)	(320,732)			
Less Encumbered & Committed		5,967,736			
Available Fund Balance	\$ 4,371,191	\$ 2,750,798			

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	\$ 3,743,407
Less Restricted	(21,101,693)	(21,101,693)		Designated	376,120
Spendable Fund Balance	3,053,186	3,053,186		Restricted	1,104,331
Revenues	7,118,336	2,715,201	38%	Available	\$ 2,262,955
Expenditures	7,977,469	2,035,888	26%		
Net Change in Fund Balance	(859,133)	679,313			
Available Fund Balance	\$ 2,194,053	\$ 3,732,499			

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	\$ 1,497,067
Less Restricted	(82,282)	(82,282)		Available	\$ 1,497,067
Spendable Fund Balance	4,865,199	4,865,199			
Revenues					
Federal Grants	3,984,934	-			
State Operating	63,000	-			
Transfers In (General Fund & Sales Tax Fund)	6,580,000	-			
Miscellaneous	-	-			
Total Revenues	10,627,934	-			
Expenditures					
Operating	9,305,762	3,368,132	36%		
Capital	4,728,289	-			
Total Expenditures	14,034,051	3,368,132	24%		
Net Change in Fund Balance	(3,406,117)	(3,368,132)			
Available Fund Balance	\$ 1,459,082	\$ 1,497,067			

**City of Sioux Falls
Monthly Financial Report
May 31, 2020**

Compilation of Other Funds (42% of year lapsed)

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	\$ 5,571,562	\$ 5,571,562		Total	\$ 6,603,482
Less Restricted	-	-		Designated	3,214,359
Spendable Fund Balance	<u>5,571,562</u>	<u>5,571,562</u>		Available	<u>\$ 3,389,123</u>
Revenues	27,641,543	5,219,348	19%		
Expenditures					
Operating	3,782,664	1,086,957	29%		
Capital	28,231,657	1,836,553	7%		
Debt Service	963,834	592,768	62%		
Total Expenditures	<u>32,978,155</u>	<u>3,516,278</u>	<u>11%</u>		
Net Change in Fund Balance	<u>(5,336,612)</u>	<u>1,703,070</u>			
Available Fund Balance	<u>\$ 234,950</u>	<u>\$ 7,274,632</u>			

T.I.F. DISTRICT FUND (396)

Description: Improvements funded by Tax Increment Financing.

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 420,482	\$ 420,482		Total	\$ 282,669
Less Restricted	-	-		Restricted	232,649
Spendable Fund Balance	<u>420,482</u>	<u>420,482</u>		Trust	<u>20</u>
Revenues	2,732,000	1,004,103	37%	Available	<u>\$ 50,000</u>
Expenditures	<u>2,732,000</u>	<u>1,191,197</u>	44%		
Net Change in Fund Balance	<u>-</u>	<u>(187,094)</u>			
Available Fund Balance	<u>\$ 420,482</u>	<u>233,388</u>			

OUTSTANDING T.I.F. DISTRICTS

TIF #/Location	Approved Plan Beginning - Ending Year	Base Equalized Taxable Valuation	Base Property Taxes	Current Equalized Taxable Valuation ¹	Current Property Taxes ¹	Increment Paid to Date	Total Reimbursable Approved Project Costs (Less Financing Costs)
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	978,926	700,000
TIF #10 Lumber Exchange	2010-2030	732,711	14,487	19,563,978	397,618	2,280,422	4,750,000
TIF #11 Bancroft	2011-2031	277,849	5,581	2,773,044	56,019	276,518	475,000
TIF #12 DeKalb Lofts	2011-2031	10,834,746	285,630	20,199,541	409,473	522,231	1,503,000
TIF #13 Raven	2012-2032	4,301,974	90,063	13,081,409	265,865	762,590	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,592,127	33,331	11,893,654	241,725	907,043	2,224,000
TIF #15 Sports Complex	2012-2032	255,740	5,354	38,652,751	785,574	3,810,643	10,262,772 ²
TIF #16 Whittier Heights	2012-2032	242,954	5,086	11,470,725	229,529	426,885	2,820,000
TIF #18 Phillips Avenue Lofts	2013-2033	725,299	15,801	6,594,441	134,025	481,645	2,560,000
TIF #20 Washington Square	2015-2035	336,207	7,324	14,919,341	272,724	410,185	2,900,000
TIF #21 Cascade (Phillips)	2017-2037	372,877	7,568	4,224,330	85,855	-	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.

**City of Sioux Falls
Monthly Financial Report
May 31, 2020**

Compilation of Other Funds (42% of year lapsed)

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	\$ 41,631
Less Restricted	(24,767)	(24,767)		Restricted	24,767
Spendable Fund Balance	<u>16,882</u>	<u>16,882</u>		Available	<u>\$ 16,864</u>
Revenues	300	509	170%		
Expenditures	<u>5,000</u>	<u>527</u>	11%		
Net Change in Fund Balance	<u>(4,700)</u>	<u>(18)</u>			
Available Fund Balance	<u>\$ 12,182</u>	<u>\$ 16,864</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	\$ 5,577	\$ 5,577		Total	\$ 5,645
Less Restricted	(2,000)	(2,000)		Restricted	2,000
Spendable Fund Balance	<u>3,577</u>	<u>3,577</u>		Available	<u>\$ 3,645</u>
Revenues	50	68	136%		
Expenditures	<u>2,000</u>	<u>-</u>			
Net Change in Fund Balance	<u>(1,950)</u>	<u>68</u>			
Available Fund Balance	<u>\$ 1,627</u>	<u>\$ 3,645</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	\$ 133,089
Less Restricted	-	-		Trust	133,027
Spendable Fund Balance	<u>464,070</u>	<u>464,070</u>		Available*	<u>\$ 62</u>
Revenues	-	2,874			
Expenditures	<u>427,290</u>	<u>328,842</u>	77%		* Reimbursement from Trust
Net Change in Fund Balance	<u>(427,290)</u>	<u>(325,968)</u>			
Available Fund Balance	<u>\$ 36,780</u>	<u>\$ 138,102</u>			

INTERNAL SERVICE FUND CASH BALANCES

	<u>Balance, Jan. 1</u>	<u>Balance, May 31</u>	<u>Increase/(Decrease)</u>
Fleet Revolving Fund (851)	\$ 4,257,766	\$ 5,572,309	\$ 1,314,543
City Health/Life Benefit Fund (852)	\$ 7,734,385	\$ 10,296,811	\$ 2,562,426
Workers' Compensation Fund (855)	\$ 5,550,351	\$ 4,758,333	\$ (792,018)
Technology Revolving Fund (857)	\$ 6,459,288	\$ 4,442,640	\$ (2,016,649)
Insurance Liability Fund (880)	\$ 3,712,663	\$ 1,976,243	\$ (1,736,420)

City of Sioux Falls
Monthly Financial Report
May 31, 2020

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

	LIGHT	PUBLIC PARKING	LANDFILL	WATER	WATER RECLAMATION
Operating Revenue	\$ 3,993,531	\$ 1,140,802	\$ 4,202,724	\$ 11,962,999	\$ 14,233,715
Operating Expenses	<u>(3,175,482)</u>	<u>(1,036,979)</u>	<u>(3,454,251)</u>	<u>(9,400,085)</u>	<u>(9,949,289)</u>
Operating Income	818,049	103,823	748,473	2,562,914	4,284,426
Adjustment of Operating Income to Cash Flow Basis*	<u>(155,426)</u>	<u>159,853</u>	<u>86,170</u>	<u>1,658,318</u>	<u>4,137,291</u>
*Add back depreciation and adjust for changes in receivables and payables					
CASH FLOWS FROM OPERATING ACTIVITIES	662,623	263,676	834,643	4,221,232	8,421,717
Cash Flows from Capital and Related Financing Activities					
Capital Activities	(26,951)	(1,525,948)	(185,867)	(2,546,996)	(9,666,256)
Transfers	-	-	-	-	-
Financing (Debt) Activities	<u>-</u>	<u>(288,844)</u>	<u>-</u>	<u>(1,184,537)</u>	<u>1,108,079</u>
TOTAL CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(26,951)	(1,814,792)	(185,867)	(3,731,533)	(8,558,177)
CASH FLOWS FROM INVESTING ACTIVITIES	92,533	87,185	459,805	292,453	504,926
Net increase (Decrease) in Cash	728,205	(1,463,931)	1,108,581	782,152	368,466
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	6,081,790	6,262,619	29,169,941	17,849,821	32,156,259
Restricted Cash	<u>-</u>	<u>(2,508,638)</u> ¹	<u>(10,781,049)</u> ²	<u>(6,436,931)</u> ³	<u>-</u>
AVAILABLE CASH AND CASH EQUIVALENTS	<u>\$ 6,081,790</u>	<u>\$ 3,753,981</u>	<u>\$ 18,388,892</u>	<u>\$ 11,412,890</u>	<u>\$ 32,156,259</u>

¹ Debt Service Reserve/Bond Construction Fund

² Closure/Postclosure Costs

³ Debt Service Reserve

City of Sioux Falls
Monthly Financial Report
May 31, 2020

Capital Program - 2020 Capital Program Fund and Department Summary

Fund/Department	Current Budget	Expensed	Encumbered	Balance	% Expended & Encumbered
Entertainment Tax					
Events Complex	\$ 4,670,336	\$ 918,859	\$ 1,466,918	\$ 2,284,559	51%
Orpheum	285,000	7,584	95,413	182,003	36%
Washington Pavilion	2,680,872	814,028	465,996	1,400,847	48%
Sioux Falls Stadium	72,000	-	11,100	60,900	15%
Total Entertainment Tax	7,708,207	1,740,471	2,039,427	3,928,309	49%
Sales Tax					
Facilities Management	2,301,405	528,265	1,028,824	744,316	68%
Innovation & Technology	434,516	23,479	13,287	397,750	8%
Communications	240,944	76,606	-	164,337	32%
Fire	6,775,127	645,533	4,238,260	1,891,334	72%
Police	2,185,702	798,720	718,994	667,988	69%
Highways & Streets	73,511,289	12,456,855	41,349,246	19,705,188	73%
Health	432,812	66,647	5,995	360,170	17%
Parks & Recreation	9,847,386	711,305	2,718,140	6,417,941	35%
Library	1,201,191	242,317	265,995	692,879	42%
Planning & Development Services	77,600	35,890	-	41,710	46%
Total Sales Tax	97,007,972	15,585,617	50,338,740	31,083,614	68%
Transit	4,728,289	-	590,323	4,137,966	12%
Storm Drainage	28,231,657	1,836,553	3,774,391	22,620,713	20%
General Government Bond Construction	427,290	328,842	98,448	-	100%
Electric Light	6,418,419	27,390	398,822	5,992,207	7%
Public Parking	4,799,595	1,525,948	2,858,319	415,327	91%
Sanitary Landfill	12,781,165	185,867	5,979,764	6,615,534	48%
Water	27,951,864	2,546,996	11,909,836	13,495,032	52%
Water Reclamation	94,361,520	9,666,256	27,375,428	57,319,836	39%
Fleet	6,971,341	660,039	4,061,295	2,250,007	68%
Technology Revolving	2,157,292	104,155	-	2,053,136	5%
Total Capital (CIP & OCEP)	\$ 293,544,610	\$ 34,208,136	\$ 109,424,793	\$ 149,911,682	49%

City of Sioux Falls
Monthly Financial Report
May 31, 2020

Capital Program - 2020 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
Facilities Management							
06002	City Administrative Office Building	SC	\$ 1,637,291	\$ -	\$ 828,254	\$ 733,758	\$ 75,279
06011	Fire Station Lighting Upgrades	N	20,000	-	-	-	20,000
06012	Centralized Facilities Improvements	I	869,161	(170,000)	20,803	150,514	527,844
06014	Street Generators	I	89,000	170,000	8,050	243,000	7,950
Fire							
09002	Construction of Fire Station #12	I	91,705	3,300,000	8,535	2,700,022	683,148
09004	Station Parking Lot Replacements	SC	25,049	-	-	-	25,049
09008	Land Acquisition for Future Fire Stations	N	220,000	-	-	-	220,000
09010	Public Safety Facility Study	PD	59,594	-	-	59,594	-
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	-	78,394	379,351	261,135
Highways & Streets							
11006	Arterial Street Improvements	I	15,257,238	(9,710,611)	398	-	5,546,229
11012	Arterial Intersection Improvements	I	6,657,728	1,500,000	1,045,182	4,731,441	2,381,105
11035	Maple St, Career Ave to Marion Road	C	-	-	-	-	-
11064	Arrowhead Parkway Improvements	W	3,717,264	(950,000)	1,170,768	117,060	1,479,437
11071	69th, Vineyard Ave to Sycamore Ave	C	13,444	100,000	70	-	113,374
11089	85th St, Louise Ave to Tallgrass Av	I	3,126,647	3,378,611	629,525	4,780,448	1,095,285
11090	Tea/Ellis Rd, 26th St to 41st St	SC	567,842	(13,000)	130,234	4,049	420,559
11092	Southeastern Ave, 18th to N of 26th	I	6,475	1,952,000	323,398	1,345,611	289,467
11096	69th St, Louise Ave to Medical Crt	I	1,362,279	(125,000)	614,234	487,862	135,183
11106	Minnesota Ave, 57th to Ralph Rogers	PD	58,754	-	10,215	9,096	39,444
11107	Tallgrass Avenue Improvements	PD	34,852	250,000	26,234	2,819	255,800
11108	57th Street from Vets Pkwy to Six Mile Rd	PD	-	250,000	101,488	95,272	53,241
11109	Cliff Ave from 49th to 56th Street	N	-	250,000	-	-	250,000
11003	Major Street Reconstruction	I	16,332,663	(15,067,763)	-	-	1,264,900
11063	West 12th Street Bridge Replacement	C	3,927	-	-	3,927	-
11097	Minnesota Ave, Russell to 18th St	D	218,855	720,000	49,038	883,972	5,845
11105	57th St from Western Ave to Minn Ave	I	14,732	2,040,000	3,706	1,714,593	336,432
11015	Collector Street Expansion	I	939,911	-	-	938,589	1,322
11001	Concrete Pavement Restoration	D	3,716,731	230,000	779,086	1,526,251	1,641,393
11002	School Dist/Park Site Coordination	I	3,532,727	4,652,000	1,004,242	5,922,536	1,257,949
11007	Downtown Area Street & Utility Improvements	I	1,668,706	1,372,000	1,619,802	1,120,675	300,229
11008	Communications Network Upgrade	C	225,000	(191,000)	-	33,785	215
11009	Right-of-Way Acquisition	I	750,122	(90,000)	138	72,500	587,485
11010	Traffic Signal Improvements	I	238,925	73,000	-	311,865	60
11011	Railroad Crossing Improvements	I	151,888	-	26,929	78,668	46,292
11013	SDDOT Project Coordination	I	874,668	28,000	4,655	457,321	440,692
11014	Bridge & Retaining Wall Rehabilitation	I	982,038	400,000	261,237	753,034	367,767
11016	26th St & I-229 Area Improvements	I	2,000,743	250,000	235,698	1,624,453	390,592
11017	85th St & I-29 Improvements	PD	400,461	925,000	-	7,070	1,318,391
11018	ADA Improvements	I	1,152,906	(169,337)	62,763	810,825	109,981
11020	Drainage Improvements in Developing Areas	I	3,900,806	-	423,455	353,354	3,123,997
11021	Sump Pump Collection Systems	I	425,000	-	39,823	177,887	207,291
11022	Unforeseen Drainage Improvements	I	434,712	100	383	39,584	394,845
11023	Drainage Conveyance Improvements	I	13,333,937	59,579	1,167,777	2,382,471	9,843,268
11026	Covell Area Basin Drainage Improvements	D	232,669	50,000	-	2,669	280,000
11027	Street Lights in Newly Developed Areas	I	514,595	(75,000)	27,866	45,011	366,718
11028	60th Street North Improvements	N	200,500	(200,000)	-	-	500
11029	49th St Extension	D	764,514	-	29,527	16,594	718,393
11030	LED Street Light Upgrade Program	I	526,885	-	342,972	11,068	172,845
11031	Terry Ave & 43rd St Improvements	W	2,084,155	140,421	45,395	37,699	2,141,481
11046	Non-point Bank Stabilization	I	4,859,450	-	-	190,861	4,668,589
11066	Rail Yard Development	W	930,768	-	346,723	10,554	573,491

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
May 31, 2020

Capital Program - 2020 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
Highways & Streets (con't)							
11067	Veterans Parkway Construction	D	418,881	78,000	420,925	42,321	33,634
11068	Annexation Infrastructure Improvements	NS	600,000	-	-	-	600,000
11073	Core Neighborhood Reconstruction	I	2,776,803	(475,000)	81,896	564,238	1,655,669
11074	Surface Treatment Program	I	1,562,664	165,000	22,658	1,696,616	8,390
11075	Pedestrian & Bicycle Improvements	I	981,164	-	-	268,246	712,919
11076	41st St Improvements	D	160,000	-	20,824	95,746	43,430
11078	Flood Control System Improvements	I	426,119	-	16,435	124,030	285,655
11079	Asphalt Street Rehabilitation	I	6,787,279	1,603,000	1,148,697	5,659,449	1,582,133
11086	Bridge Reconstruction Program	I	5,339,045	3,150,000	847,820	7,125,592	515,634
11087	Regional Storm Water Analysis & Imp	I	4,446,889	(1,661,976)	69,705	1,371,792	1,343,416
11098	Benson Rd & I-229 Area Improvements	PD	70,000	-	-	-	70,000
11099	Minnesota Avenue & I229 Improvements	D	60,000	2,500,000	2,401,896	-	158,104
11104	33rd Street Improvements	PD	123,980	100,000	65,672	106,803	51,505
Events Complex							
13001	Arena Building Improvements	N	200,000	-	-	-	200,000
13005	Convention Center Building Improvements	I	2,071,284	-	394,280	1,077,981	599,023
13014	Events Center Improvements	I	1,468,231	-	174,029	204,353	1,089,849
Washington Pavilion							
13003	Washington Pavilion Building Improvements	I	1,320,012	355,000	261,009	230,298	1,183,705
Orpheum Theatre							
13002	Orpheum Building Improvements	I	210,000	-	7,584	95,413	107,003
Parks & Recreation							
14001	Falls Park Development	SC	122,767	-	-	4,000	118,767
14002	Bike Trail Development	D	281,818	-	9,090	6,160	266,568
14003	Systematic Reconstruction of Bike Trail	D	460,421	-	42,499	107,689	310,233
14004	Arrowhead Park Development	D	19,975	-	750	19,225	-
14006	Disc Golf Course Development	C	9,638	(9,638)	-	-	-
14007	Park Roads & Parking Lot Rehabilitation	D	86,546	-	13,630	52,940	19,976
14008	Park Land Acquisition	PD	766,257	-	115,240	13,181	637,836
14009	Aquatic Facilities Development	SC	117,791	(40,000)	51,785	1,369	24,637
14012	Spencer Park Improvements	D	53,321	-	835	-	52,486
14013	Harmodon Park Improvements	N	135,000	-	-	-	135,000
14014	River Greenway Improvements	D	224,575	-	41,007	176,229	7,340
14018	SE SF Park/School Develop Brandon	I	30,000	-	-	-	30,000
14021	Playcourt Cyclic Reconstruction	I	139,835	-	-	132,800	7,035
14022	Development of Play Structures	C	47,894	-	-	-	47,894
14023	Picnic Shelter Improvements	D	55,922	-	-	-	55,922
14025	Great Bear Master Plan Improvements	D	1,713,387	800,000	6,988	25,685	2,480,714
14026	Zoo Master Plan Improvements	SC	63,544	-	-	42,607	20,937
14029	Memorial Park Development	C	5,343	(5,343)	-	-	-
14030	Tuthill Park Development	C	61,907	-	-	-	61,907
14031	Terrace Park Development	I	348,260	325,000	36,500	238,112	398,648
14033	Cherry Rock Park Improvements	C	8,821	(8,821)	-	-	-
14034	Arboretum & East Sioux Falls Park Developme	D	36,105	-	5,500	-	30,605
14037	Water Meter Pit Modifications	N	38,000	-	-	-	38,000
14038	Lien Park Improvements	C	14,189	-	-	-	14,189
14039	Family Park Improvements	PD	550,000	-	-	9,835	540,165
14049	Farm Field Renovation	SC	9,366	-	-	9,366	-
14059	Sertoma Park Improvements	D	232,000	-	31,505	1,089	199,406
14060	Sherman Park Improvements	I	192,550	23,802	55,539	134,552	26,262
14063	Skate Park Improvements	N	35,500	-	-	-	35,500
14067	Internal Trail Reconstruction	D	450,757	40,000	-	477,672	13,086
14068	ADA Transition Plan Improvements	I	39,507	-	6,742	17,013	15,752
14071	Space Needs Study	D	144,000	-	-	-	144,000
14073	Prairie Green Golf Course	PD	268,000	-	-	-	268,000
14074	Kirby Dog Park	D	593,725	-	35,495	508,904	49,326

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
May 31, 2020

Capital Program - 2020 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
Library							
15005	Fiber Optic Connection - Oakview	SC	50,100	-	19,170	14,050	16,880
Planning & Development Services							
16001	Sculpture Walk	C	30,000	-	9,800	-	20,200
Public Parking							
19001	Parking Lot & Parking Ramp Improvements	NS	20,000	-	-	-	20,000
19002	New Parking Facility	I	4,654,613	-	1,515,698	2,858,319	280,595
Electric Light							
20001	Unforeseen Electrical System Replacement	I	505,298	-	4,907	79,486	420,906
20002	Circuit Improvements	D	5,443,050	-	-	232,766	5,210,284
20004	Electronic Automated Meter Reading	I	190,218	-	22,483	57,036	110,699
20005	Light & Power Facility Improvements	N	33,345	-	-	-	33,345
20006	Wood Pole Improvements	N	100,000	-	-	-	100,000
Sanitary Landfill							
21001	Leachate Recirculation	I	3,017,267	-	49,278	389,504	2,578,486
21002	Land Acquisition	D	355,162	-	-	-	355,162
21003	Perimeter Fencing	NS	46,000	-	-	-	46,000
21004	Building Improvements	D	3,730,372	-	38,706	2,215,300	1,476,367
21005	Sedimentation Pond Construction	D	106,000	-	-	-	106,000
21006	Composting Facilities Expansion	SC	131,708	-	-	-	131,708
21007	Relocation of Wall Lake Drainageway	NS	678,000	(550,000)	-	-	128,000
21010	Solid Waste Master Plan	D	31,259	-	-	23,519	7,740
21011	Sanitary Landfill Expansion	D	2,910,000	550,000	63,513	3,350,941	45,547
Water							
22001	Land Acquisition	PD	320,000	-	65,742	-	254,258
22002	Other Mains, Unforeseen Water Projects	I	1,798,909	-	76,304	230,005	1,492,600
22003	City Wide Water Main Replacements	I	3,451,859	(1,085,392)	149,645	1,846,922	369,900
22005	Water Purification Building Improvements	I	2,233,818	900,000	307,151	2,567,027	259,639
22007	Water Collector Well Improvements	D	2,500,000	-	1,450	434,331	2,064,219
22011	Foundation Park Water Main	I	1,859,712	-	188,277	496,559	1,174,876
22037	Transmission Main Rehabilitation	I	3,183,791	1,764,000	302,312	4,257,559	387,919
22052	Water Valve Rehabilitation	D	963,583	300,000	49,774	28,090	1,185,719
22053	Vac E Ave, 9th St, Wayland Ave	C	800	-	-	800	-
22055	12th St, Grange to Minnesota Water Main	I	98,627	1,135,000	227,697	872,438	133,492
22058	Holt Ave, 28th St to 33rd St Wtr Main	C	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	1,250,000	1,103,535	964,851	437,267
23002	Pipe Lining Project	I	1,574,517	-	525,381	465,113	584,022
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	-	45,696	76,139	3,431,780
23014	Brandon Rd Lift Station Parallel Force Main	SC	1,677,584	-	-	1,132,015	545,568
23016	Collection System Master Plan	C	162,893	-	-	-	162,893
23018	Final Clarifier Improvements	I	2,075,169	(250,000)	555,719	1,027,856	241,594
23024	Main Pump Station Replacement	I	21,209,923	200,000	4,858,848	16,257,153	293,921
23029	Basin 14D Sanitary Sewer Extension	D	1,373,956	-	-	68,698	1,305,258
23031	Digester Gas Conditioning System	SC	93,660	-	-	151	93,510
23032	ESS Basin 18.1 Sanitary Sewer	D	2,914,973	(460,000)	3,603	91,065	2,360,305
23034	Basin 15 Sanitary Sewer Extension	D	1,500,000	-	-	-	1,500,000
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	-	29,992	193,599	583,458
23042	Electrical Equip Condition Assessment	NS	150,000	-	-	-	150,000
23043	Facility Expansion Planning	PD	40,898,555	-	966,058	3,884,981	36,047,516
23044	Pump Station 218 Improvements	I	5,840,000	(1,800,000)	7,161	441,210	3,591,629
23045	Pump Station 240 Force Main	PD	2,862,423	600,000	109,109	315,414	3,037,900

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
 May 31, 2020**

Capital Program - 2020 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
Fleet							
24004	Fueling Site Security Enhancements	W	14,818	-	-	6,015	8,803
24011	Chamber Fuel Site Improvements	I	4,324	-	-	1,245	3,079
Transit							
29012	Transit Office Remodel	N	330,000	-	-	-	330,000
			\$ 259,851,136	\$ 4,818,024	\$ 29,158,103	\$ 100,965,536	\$ 134,545,520
Transfers to/(from) OCEP				-			
Transfers to/(from) Operating Budget				-			
				\$ 4,818,024			

Arterial Streets Funding					
<u>Uses</u>	2009-2017	2018	2019	2020 YTD	Life-to-Date
Total Arterial Street Expenditures	\$ 79,625,442	\$ 9,606,167	\$ 10,786,305	\$ 1,710,254	\$ 101,728,168
<u>Sources</u>					
Sales Tax	\$ 121,692,144	\$ 7,096,031	\$ 8,794,821	\$ 997,958	\$ 82,047,770
Street Platting Fees	14,466,482	2,510,136	1,991,484	712,296	19,680,398
Total Sources	\$ 79,625,442	\$ 9,606,167	\$ 10,786,305	\$ 1,710,254	\$ 101,728,168

Detail of 2020 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
May 31, 2020**

Capital Program - 2020 Other Capital Expenditures Program Projects Summary

Description	Current Budget	Expensed	Encumbered	Balance
Facilities Management				
Carpet Extractor	13,200	-	-	13,200
Tractor	43	-	-	43
Data Center Fiber	100,000	-	-	100,000
Total	113,243	-	-	113,243
Innovation & Technology				
Data Storage	300,000	-	-	300,000
Server Blades	85,017	-	-	85,017
Switches, Routers, and Equipment	49,499	23,479	13,287	12,733
Total	434,516	23,479	13,287	397,750
Communications				
Editing System	65,000	-	-	65,000
Paper Cutter	15,681	-	-	15,681
Presentation Equipment (Carnegie)	16,465	-	-	16,465
Production System	93,798	76,606	-	17,192
Rebroadcasting System	50,000	-	-	50,000
Total	240,944	76,606	-	164,337
Fire				
Battalion Vehicle (2)	42,840	24,691	10,519	7,631
Communication System	21,000	-	-	21,000
Decontamination System (4)	23,475	-	-	23,475
Fire Trucks (3)	854,164	22,889	802,379	28,896
Generators (5)	82,574	39,374	61,632	(18,432)
Hazmat Detection System	50,000	-	-	50,000
Paging System	63,045	-	-	63,045
Pickup Truck	62,270	8,405	49,492	4,374
Radios	78,000	144,715	-	(66,715)
Rescue Equipment	38,790	31,837	6,271	682
Rescue Vehicle	290,000	235,893	45,404	8,703
SCBA Fill Compressor (2)	45,000	-	-	45,000
Sedans (2)	32,550	24,156	5,050	3,344
Thermal Camera	154,000	-	-	154,000
Trailer	119,199	69	28,695	90,435
USAR System	45,500	-	32,900	12,600
Utility Vehicle	37,000	-	35,034	1,966
Victim Locator	56,000	-	-	56,000
Warning Sirens	81,214	19,009	383	61,823
Weather Station	31,000	-	-	31,000
Wide Area Detection System	60,000	-	-	60,000
Total	2,267,621	551,037	1,077,758	638,826
Police				
Animal Control Pickups (3)	95,948	11,161	30,729	54,058
Bomb Suit (2)	67,500	-	67,470	30
Drone	40,000	-	-	40,000
K-9 Patrol Vehicles	47,501	1,250	40,280	5,971
Motorcycles (2)	36,002	-	-	36,002
Patrol Vehicles (28)	1,169,504	539,916	540,029	89,558
Radios (mobile)	176,000	175,982	-	18
Sedans	253,898	53,142	-	200,756
Servers	28,101	-	-	28,101
Trailer	20,000	17,269	-	2,731
Video Technologies	251,248	-	40,486	210,762
Total	2,185,702	798,720	718,994	667,988
Highways & Streets				
Air Compressor (2)	30,000	-	-	30,000
GPS Collector	30,000	19,938	-	10,062
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	66,761	-	38,239
Trash Pump (4)	200,000	130,867	1,500	67,633
Utility Trailer (3)	69,840	-	-	69,840
Total	511,840	230,213	1,500	280,127

**City of Sioux Falls
Monthly Financial Report
May 31, 2020**

Capital Program - 2020 Other Capital Expenditures Program Projects Summary

Description	Current Budget	Expensed	Encumbered	Balance
Health				
Chemical Analyzer	175,000	-	-	175,000
Dental Imaging	20,000	-	-	20,000
Dental Sensor	7,880	-	5,995	1,885
Dental Treatment Center	8,900	-	-	8,900
Dental Unit	7,876	-	-	7,876
Hematology Analyzer	47,256	-	-	47,256
Sedan	23,000	23,147	-	(147)
Utility Vehicle	15,000	-	-	15,000
Water Purification System	20,000	-	-	20,000
X-Ray Equipment	107,900	43,500	-	64,400
Total	432,812	66,647	5,995	360,170
Events Complex				
Arena Pickup	41,200	-	39,196	2,004
Arena Ice Makers	30,000	15,522	-	14,478
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	7,127	835	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	-	-	18,000
Events Center Barriers	35,000	-	-	35,000
Events Center Ice Maker	25,000	-	-	25,000
Events Center Network Equipment	261,023	160,440	30	100,553
Events Center Security System	106,185	-	144,524	(38,339)
Events Center Storage	20,000	-	-	20,000
Events Center Trash Cans	60,000	-	-	60,000
Events Center Video	50,000	-	-	50,000
Total	930,821	350,550	184,584	395,686
SF Stadium				
Fryer (3)	36,000	-	11,100	24,900
Refrigerator	36,000	-	-	36,000
Total	72,000	-	11,100	60,900
Washington Pavilion				
Cooler	40,000	-	-	40,000
Kirby Science Discovery Center Exhibits	681,460	446,504	235,699	(743)
Network Equipment	100,000	83,161	-	16,839
Pickup	25,000	-	-	25,000
Projection System	70,000	-	-	70,000
Scrubber, Floor	9,400	-	-	9,400
UPS	57,000	-	-	57,000
Van	23,000	23,354	-	(354)
Total	1,005,860	553,019	235,699	217,142
Orpheum Theater				
Security System	75,000	-	-	75,000
Total	75,000	-	-	75,000
Parks & Recreation				
Loader (2)	96,000	-	-	96,000
Mowers (9)	384,656	-	259,569	125,087
Pickups (6)	224,661	98,413	86,605	39,643
Roller (2)	19,789	72	16,207	3,510
Sedan (2)	64,000	52,622	-	11,378
Sprayer (2)	32,000	-	35,216	(3,216)
Tractor (4)	56,414	6,453	-	49,962
Tree Removal Equipment	1,027	5,722	-	(4,695)
Trucks (3)	149,500	32,426	192,563	(75,489)
Utility Vehicle (15)	175,154	62,381	81,205	31,567
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	112	43,395	28,954
Zoo X-Ray Machine	43,000	-	24,950	18,050
Total	1,365,662	258,201	739,711	367,750

**City of Sioux Falls
Monthly Financial Report
May 31, 2020**

Capital Program - 2020 Other Capital Expenditures Program Projects Summary

Description	Current Budget	Expensed	Encumbered	Balance
Library				
Bookmobile	265,591	6,480	251,945	7,165
Checkout Equipment	10,500	-	-	10,500
Print & AV Materials	795,000	216,666	-	578,334
Shelving	30,000	-	-	30,000
Van	50,000	-	-	50,000
Total	1,151,091	223,147	251,945	675,999
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	-	-	100,407
Cable Locator (2)	19,000	-	29,534	(10,534)
SCADA Equipment	7,100	-	-	7,100
Trailer	20,000	-	-	20,000
Total	146,507	-	29,534	116,973
Sanitary Landfill				
Dozer	600,000	-	-	600,000
Fume Hood	9,500	-	-	9,500
Message Sign	18,000	-	-	18,000
Mower	17,896	-	-	17,896
Roll-Off Containers	75,000	-	-	75,000
Semi Trailer	75,000	-	-	75,000
Server Storage	30,000	-	-	30,000
Trash Pump	50,000	34,371	500	15,129
Waste Grinder	900,000	-	-	900,000
Total	1,775,396	34,371	500	1,740,525
Water				
Actuator	8,500	-	-	8,500
AMR Equipment	471,901	157,154	21,900	292,847
Crane Station	15,000	-	-	15,000
DCU Equipment	10,000	-	-	10,000
Fill Valve	500	-	-	500
Flowmeter (3)	86,000	10,763	6,325	68,913
HVAC Unit, Rooftop	10,000	-	-	10,000
Ion Chromatograph	75,000	-	-	75,000
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	-	20,310	39,013
Rail Car Mover	1,000	-	-	1,000
SCADA Equipment	189,894	140,354	90,817	(41,277)
Skiploader	85,000	82,176	-	2,824
Trailer (2)	15,000	-	13,200	1,800
Utility Trailer (2)	37,000	-	-	37,000
Valve Operating Equipment	10,000	-	6,271	3,729
VFD Well	31,812	-	-	31,812
Water Meters	440,001	312,486	-	127,515
Well Shelter	54,000	-	57,105	(3,105)
Total	2,020,265	751,275	541,928	727,062
Water Reclamation				
Assessment Kit	30,000	-	-	30,000
Chopper Pump	25,000	-	-	25,000
Digester	9,000	-	-	9,000
Generator	124,972	109,945	-	15,028
Gravity Pump	8,500	-	-	8,500
Pickup	30,000	76,988	-	(46,988)
Portable Compressor	22,596	22,595	-	1
Pump	63,741	18,262	2,364	43,115
SCADA Equipment	112,000	104,442	-	7,558
Trailer	40,000	-	-	40,000
Total	465,809	332,232	2,364	131,213

**City of Sioux Falls
Monthly Financial Report
May 31, 2020**

Capital Program - 2020 Other Capital Expenditures Program Projects Summary

Description	Current Budget	Expensed	Encumbered	Balance
Revolving Fleet				
Aerial Truck (3)	279,897	831	221,304	57,762
Amphibious Vehicle	25,000	33,894	-	(8,894)
Asphalt Hotbox	50,000	42,714	-	7,286
Asphalt Paver	450,000	-	-	450,000
Asphalt Recycler	190,000	-	174,450	15,550
Boost Unit	19,200	10,490	-	8,710
Code Reader	11,000	-	-	11,000
Compactor	1,075,000	-	943,832	131,168
Crane	20,000	-	-	20,000
Dump Truck Body	89,231	-	114,016	(24,785)
Flusher Truck	175,000	-	219,103	(44,103)
Fuel System	15,000	-	-	15,000
Hoist (2)	115,000	-	145,850	(30,850)
Hydroseeder	150,000	-	-	150,000
Jack Stand (2)	15,000	-	-	15,000
Loader, Front End (2)	435,000	-	267,225	167,775
Metal Lathe	17,000	-	-	17,000
Oil Distributor	22,000	-	15,260	6,740
Pickups (13)	467,530	217,823	215,690	34,017
Sander Trucks (13)	2,174,252	153,560	1,442,109	578,583
Sedan	22,500	-	-	22,500
Sign Truck	142,899	6,168	142,899	(6,168)
Sweeper (2)	450,000	-	-	450,000
Trailer, Side Dump	90,000	-	-	90,000
Trailer (2)	40,000	8,375	27,100	4,525
Trucks (6)	319,290	186,185	125,196	7,909
Van (2)	92,401	-	-	92,401
Total	6,952,199	660,039	4,054,035	2,238,126
Revolving Technology				
Data Storage	93,750	-	-	93,750
Microwave Equipment	474,612	27,226	-	447,386
Server Blade	1,010,236	-	-	1,010,236
Switches, Routers, and Equipment	578,694	76,930	-	501,764
	2,157,292	104,155	-	2,053,136
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	-	558,692	379,597
Pickup	45,000	-	31,631	13,369
Total	4,398,289	-	590,323	3,807,966
Grand Total	\$28,875,451	\$5,050,033	\$8,459,256	\$15,366,161

**City of Sioux Falls
Monthly Financial Report
May 31, 2020**

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	\$ 11,850,000	\$ 11,850,000
Series 2009B Sales Tax	Flood Control	3.14%	2029	-	31,540,000	19,685,000	19,685,000
Series 2012A Sales Tax	Events Center	3.21%	2033	-	108,440,000	90,545,000	90,545,000
Series 2012B (Taxable) Sales Tax	Events Center	1.87%	2023	-	13,705,000	4,100,000	4,100,000
Series 2016A Sales Tax	Administration Building	3.09%	2036	-	20,260,000	19,905,000	19,905,000
Series 2018A Sales Tax	Library & Parks (I) Refunding	2.14%	2025	-	10,635,000	9,330,000	9,330,000
Total Sales & Use Tax				-	-	155,415,000	155,415,000
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%	N/A	429,000	8,400,000	7,999,626	8,428,626
Total Storm Drainage				429,000	-	7,999,626	8,428,626
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	-	-
Total Governmental Debt				429,000	-	163,914,626	164,343,626
Business Type Revenue Bonds & Notes							
Water							
Series 2017A Sales Tax	* Lewis & Clark Refunding	1.80%	2026	-	31,045,000	26,650,000	26,650,000
2009 State Revolving Note DW #10	System Improvements	2.25%	2021	-	5,819,138	436,654	436,654
2011 State Revolving Note DW #11	System Improvements	2.25%	2023	-	4,000,000	1,186,159	1,186,159
Total Water				-	-	28,272,813	28,272,813
Water Reclamation							
2005 State Revolving Note CW #21	System Improvements	2.25%	2027	-	34,813,977	14,616,057	14,616,057
2011 State Revolving Note CW #32	System Improvements	1.25%	2023	-	23,037,837	6,716,381	6,716,381
2011 State Revolving Note CW #33	System Improvements	1.25%	2023	-	13,657,053	4,718,140	4,718,140
2012 State Revolving Note CW #34	System Improvements	2.25%	2024	-	12,040,836	5,759,455	5,759,455
2015 State Revolving Note CW #35	System Improvements	1.25%	2027	1,222,150	10,757,307	8,233,410	9,455,560
2015 State Revolving Note CW #36	System Improvements	1.25%	2028	9,509,456	16,550,544	14,219,854	23,729,310
2016 State Revolving Note CW #37	System Improvements	1.25%	N/A	2,984,919	7,284,301	6,302,081	9,287,000
2017 State Revolving Note CW #38	System Improvements	1.00%	N/A	2,752,619	9,272,977	8,806,506	11,559,125
2019 State Revolving Note CW #40	System Improvements	1.50%	N/A	18,160,370	8,648,430	8,648,430	26,808,800
2020 State Revolving Note CW #41	System Improvements	2.50%	N/A	39,873,566	1,751,434	1,751,434	41,625,000
Total Water Reclamation				74,503,080	-	79,771,748	154,274,827
Parking							
2018B Sales Tax	* Multi-Use Parking Ramp	3.51%	2032	-	18,540,000	17,350,000	17,350,000
Total Business Type Debt				74,503,080	-	125,394,561	199,897,640
Total Debt				\$ 74,932,080	\$ -	\$ 289,309,186	\$ 364,241,266

* 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
May 31, 2020

Budget/Appropriation Adjustments

Fund	Supplement	Carryforward (CIP/OCEP)	Carryover Encumbrances (CIP/OCEP)	Budget
APPROPRIATED FUNDS:				
General Fund Original				\$ 177,707,378
Adjustments	\$ 750,000	\$ -	\$ -	750,000
General Fund Adjusted	750,000	-	-	178,457,378
Entertainment Tax Original				\$ 10,335,993
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 Tax Adjusted	355,000	2,055,992	676,866	13,423,851
Sales/Use Tax Original				\$ 75,154,527
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	-	328,911	592,792	921,703
Highways and Streets	1,700,000	13,869,405	9,627,188	25,196,593
Health	-	122,417	49,495	171,912
Parks & Recreation	1,125,000	2,471,218	969,668	4,565,886
Library	-	46,341	269,350	315,691
Planning & Development	-	23,400	-	23,400
Economic Development	-	-	-	-
Museum	-	-	-	-
Debt Service	-	-	-	-
Sales/Use Tax Adjusted	6,125,000	19,003,554	13,602,621	113,885,702
Railroad Relocation Plan				\$ -
Adjustments	-	-	-	-
Railroad Relocation Plan Adjusted	-	-	-	-
Community Development				\$ 5,208,315
Adjustments	750,000	-	2,019,154	2,769,154
Community Development Adjusted	750,000	-	2,019,154	7,977,469
Transit Original				\$ 12,905,762
Adjustments	-	1,128,289	-	1,128,289
Transit Adjusted	-	1,128,289	-	14,034,051
Storm Drainage Original				\$ 23,471,498
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
Adjustments	-	-	-	-
Cottam Memorial				\$ 2,000
Adjustments	-	-	-	-
Events Center Bond Construction Original				\$ -
Adjustments	-	-	-	-
Events Center Bond Construction Adjusted	-	-	-	-
T.I.F. District Fund Original				\$ 2,732,000
Adjustments	-	-	-	-
T.I.F. District Fund Adjusted	-	-	-	2,732,000
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	-	-	-	-

**City of Sioux Falls
Monthly Financial Report
May 31, 2020**

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	-	15,315,080	27,022,940	42,338,020
Water Reclamation Adjusted	-	15,315,080	27,022,940	119,453,185
Fleet Revolving Original				\$ -
Adjustments	-	1,545,970	639,371	2,185,341
Fleet Revolving Adjusted	-	1,545,970	639,371	2,185,341
Technology Revolving Original				\$ 1,890,217
Adjustments	-	1,550,006	-	1,550,006
Technology Revolving Adjusted	-	1,550,006	-	3,440,223
Health/Life Benefit	-	-	-	\$ 13,709,110
Workers' Compensation	-	-	-	\$ 24,090,889
Insurance Liability	-	-	-	\$ 4,022,892
Fiduciary Funds	-	-	-	\$ 41,561,580
Original Budget (All Funds)				543,444,813
Total Adjustments				125,354,292
Total Adjusted Budget (All Funds)	\$ 7,980,000	\$ 63,193,406	\$ 54,180,886	\$ 668,799,105

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
Total Effective Supplements	\$ 750,000	\$ 7,980,000