

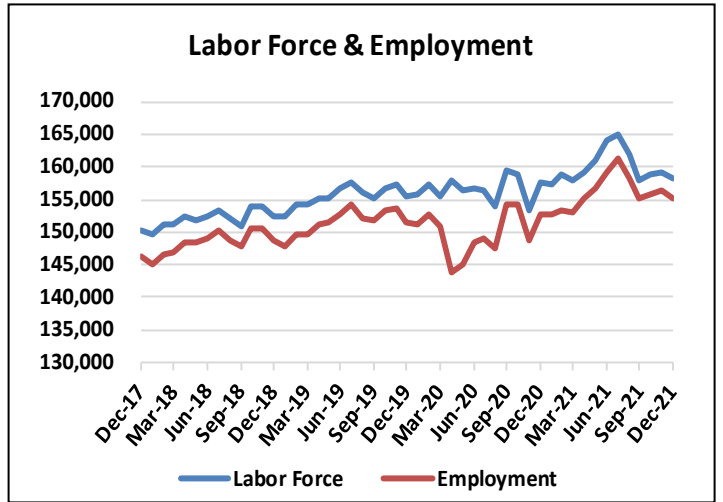
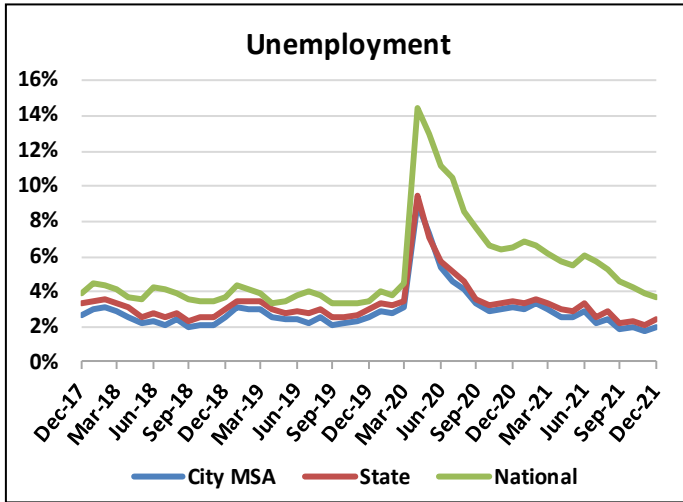
City of Sioux Falls Monthly Financial Status Report

(Audited)

December 31, 2021

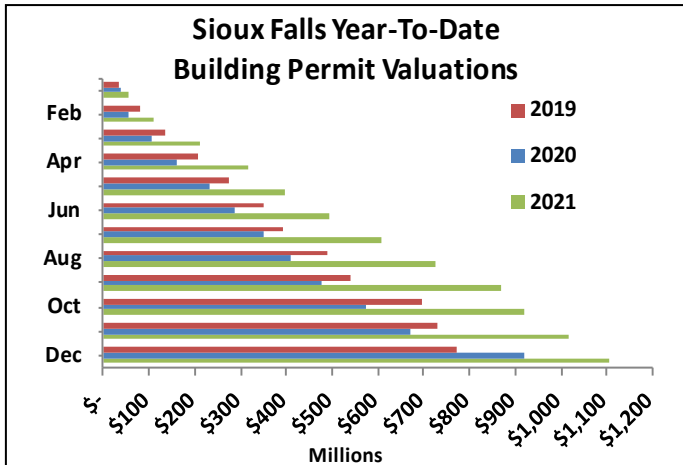
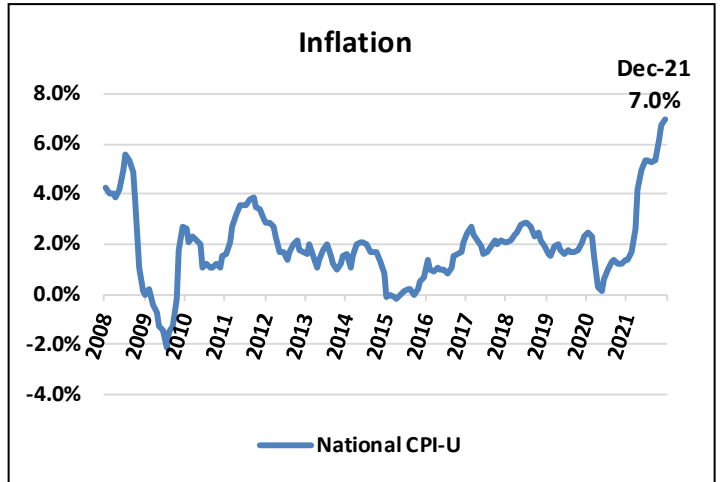
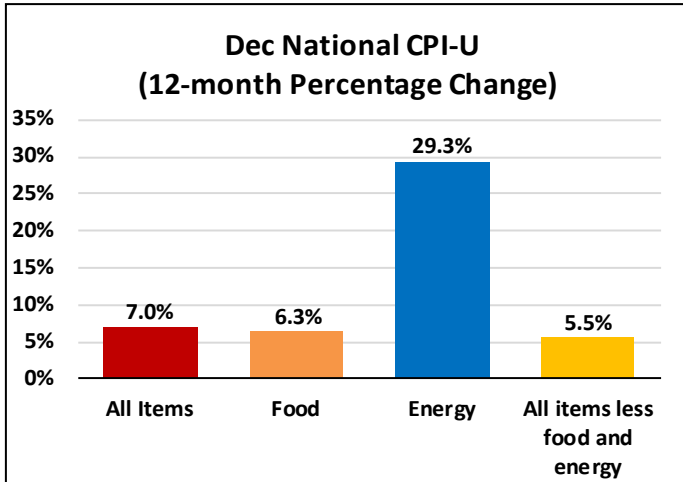
Economic and Financial Overview

December 2021

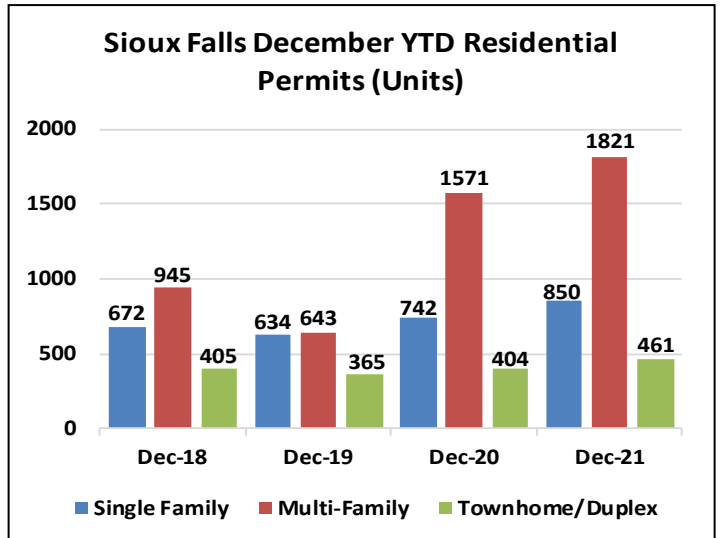


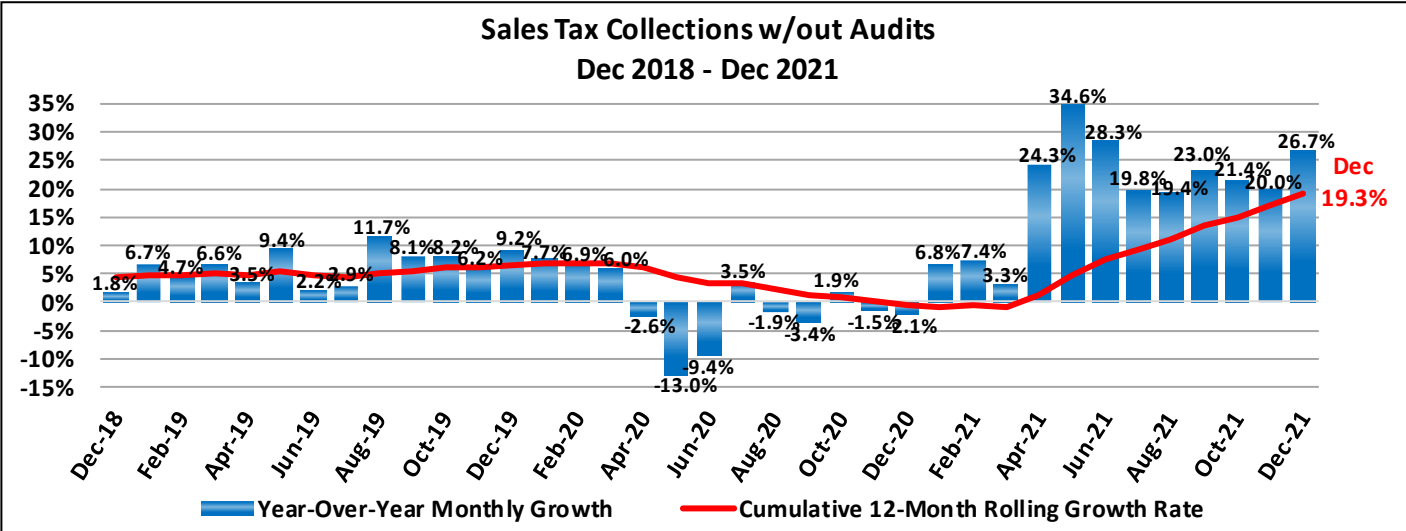
City MSA	Oct 2021	Nov 2021	Dec 2021
Unemployment	3,201	2,916	3,232
Unemployment Rate	2.0%	1.8%	2.0%

City MSA	Oct 2021	Nov 2021	Dec 2021
Labor Force	158,892	159,251	158,401
Employment	155,691	156,335	155,169



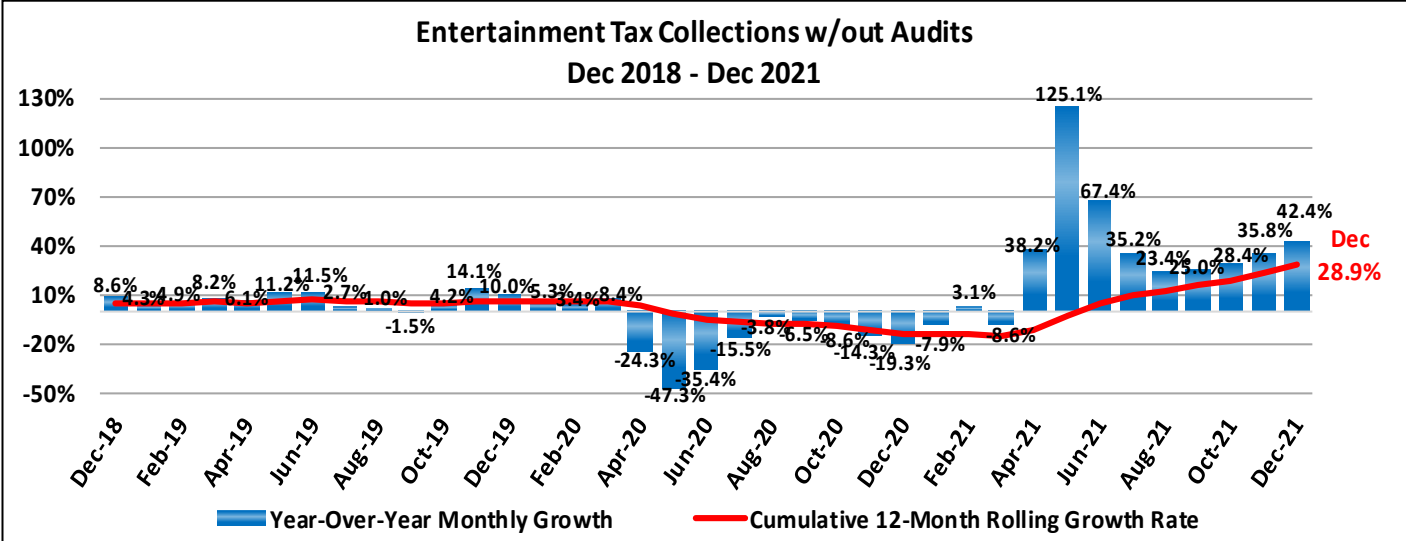
	Dec 2019	Dec 2020	Dec 2021
YTD Valuations	\$771.5	\$919.6	\$1,104.3





The 12-month rolling average (less audits) ended the month at 19.3%. On a year-over-year basis, as shown above, collections for December 2021 were up 26.7% over December 2020 and 24.1% over December 2019.

Taxable Sales Transactions by Industry (top 10 sales tax industries based on total taxable sales)	Oct 2021 vs. Oct 2020		Nov 2021 vs. Nov 2020		Dec 2021 vs. Dec 2020	
	Actual Change	% Change	Actual Change	% Change	Actual Change	% Change
Industries Experiencing Growth/Reductions						
1. Department Stores & General Merchandise Stores	\$10.4M	15%	\$9.7M	12%	\$10.6M	12%
2. Wholesale Trade of Durable & Non Durable Goods	\$4.7M	11%	\$21.5M	69%	\$26.8M	56%
3. Business Services	\$1.5M	4%	\$4.4M	13%	\$4.1M	7%
4. Remote Retailer Sales	\$7.1M	27%	\$8.3M	28%	\$12.5M	32%
5. Eating Establishments	\$10.6M	31%	\$9.3M	29%	\$8.2M	23%
6. Grocery Stores, Meat & Other Food Stores	\$1.9M	5%	\$1.9M	5%	(\$3.0M)	(7%)
7. Lumber, Hardware, and Garden Supplies	\$12.5M	39%	\$10.9M	33%	\$7.5M	24%
8. Home Furniture, Furnishing & Equipment Stores	\$6.1M	30%	\$1.5M	5%	\$3.3M	10%
9. Electric, Gas, and Sanitary Services	\$1.8M	9%	\$4.9M	29%	\$9.1M	41%
10. Manufacturing	\$4.3M	18%	\$6.4M	29%	(\$2.8M)	(8%)
Sioux Falls Total Taxable Sales (do not add; not all included)	\$106.7M	21%	\$130.3M	26%	\$130.3M	17%

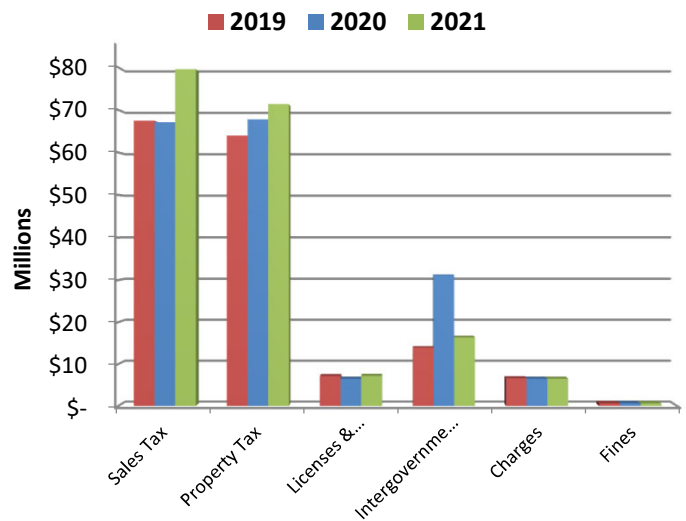


GENERAL FUND - REVENUE ANALYSIS

YTD REVENUE

	2020	% Budget	2021	% Budget
January	\$ 9,011,523	5%	\$ 9,485,526	5%
February	8,036,755	10%	11,832,174	12%
March	11,352,696	16%	9,602,199	17%
April	10,641,111	22%	12,745,101	24%
May	33,501,193	42%	39,203,151	46%
June	13,451,132	49%	13,978,584	53%
July	9,612,868	55%	11,159,446	60%
August	9,781,688	60%	10,619,006	65%
September	8,800,650	65%	9,835,881	71%
October	11,210,423	72%	12,499,837	78%
November	35,393,866	92%	35,499,073	97%
December	14,792,654	101%	15,107,125	106%
YTD Actuals	\$ 175,586,559	101%	\$ 191,567,103	106%
Budget	\$ 174,433,741		\$ 181,120,567	

YTD REVENUE BY SOURCE



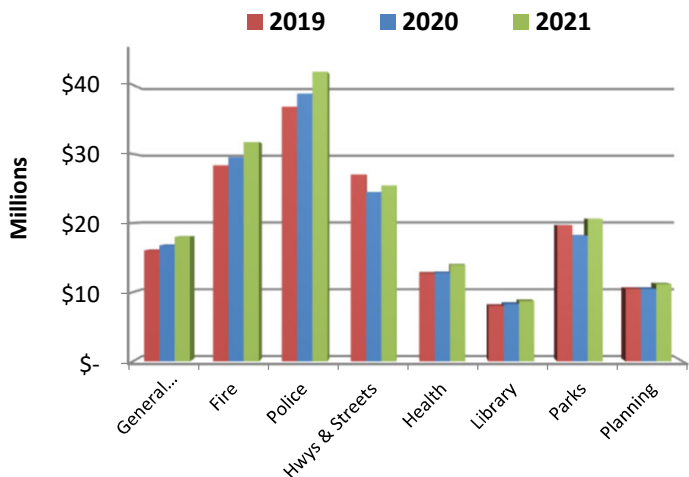
*For comparison purposes, the charts on this page exclude Local Government Assistance funds.

GENERAL FUND - EXPENDITURE ANALYSIS

YTD EXPENDITURES

	2020	% Budget	2021	% Budget
January	\$ 10,034,028	6%	\$ 10,255,752	6%
February	14,531,161	14%	13,929,564	15%
March	11,905,155	21%	12,449,135	19%
April	12,160,873	27%	12,065,615	26%
May	10,773,352	33%	11,818,147	32%
June	11,058,688	40%	12,814,096	39%
July	23,079,180	53%	26,508,412	53%
August	11,548,466	59%	13,004,539	59%
September	10,623,595	65%	14,127,860	67%
October	12,846,105	72%	13,008,859	74%
November	11,451,476	79%	12,674,505	80%
December	27,681,358	94%	27,866,837	95%
YTD Actuals	\$ 167,693,436	94%	\$ 180,523,322	95%
Budget	\$ 177,707,378		\$ 189,886,492	

YTD EXPENDITURES BY DEPARTMENT



*For comparison purposes, the charts on this page exclude Local Government Assistance funds.

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, Housing 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.

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, fleet management, and centralized facilities 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 9-11

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 12-15

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.

ARPA and LGA Project Summary

American Recovery Plan Act (ARPA) and Local Government Assistance (LGA) Project Summary 16

This project summary is organized on a departmental basis. It provides a general overview of the allocation of American Recovery Plan Act and Local Governmental Assistance funds to be used for various city projects, initiatives, and other related costs.

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 18-20

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, 2021

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

Available Fund Balance			YTD Percentage of Budget		
	Current Budget	Actual			
Available Fund Balance Jan 1	\$ 85,108,461	\$ 85,108,461			
Revenues	181,120,567	191,567,103			
Expenditures	(207,048,992)	(197,685,821)			
Net Change in Fund Balance	(25,928,425)	(6,118,718)			
Net Change in Restricted	-	(1,316,186)			
Projected Unspent Budget	5,500,000	-			
Projected Revenue Over Budget	9,000,000	-			
Available Fund Balance	\$ 73,680,036	\$ 77,673,557			
% Available Fund Balance to Budget	36%	37.5%			
Unrestricted Cash Balance	\$ 78,279,484				
% Available Cash Balance to Budget	37.8%				

Category	2019	2020	2021
Revenue	103%	112%	106%
Expenditures	97%	95%	95%

Budget Status						
Revenue	Current Budget	Actual Revenue	Long/(Short)	2021 YTD % of Budget	2020 YTD % of Budget	2019 YTD % of Budget
Taxes						
Property Tax	\$ 70,821,286	\$ 71,238,553	\$ 417,267	101%	100%	100%
Sales Tax	70,098,133	79,605,916	9,507,783	114%	98%	105%
Frontage Tax	4,866,800	4,950,632	83,832	102%	101%	100%
Lodging Tax	1,020,773	1,100,743	79,970	108%	67%	78%
CVB BID Tax	2,197,820	2,018,919	(178,901)	92%	71%	87%
Other	113,500	130,415	16,915	115%	113%	101%
Total Taxes	149,118,312	159,045,178	9,926,866	107%	99%	102%
Licenses and Permits	5,826,967	7,186,778	1,359,811	123%	116%	135%
Intergovernmental Revenue						
Federal and State Grants	7,323,139	6,393,902	(929,237)	87%	182%	96%
Motor Vehicle Licenses	3,193,000	3,167,707	(25,293)	99%	105%	108%
County Support	1,230,000	1,230,000	-	100%	100%	100%
Liquor Tax Reversion	1,000,646	1,553,821	553,175	155%	79%	101%
Bank Franchise Tax	1,000,000	2,635,699	1,635,699	264%	233%	172%
Health and Fire Reversion	759,000	1,071,367	312,367	141%	119%	112%
Wheel Tax	193,640	197,733	4,093	102%	121%	107%
Other	76,759	131,459	54,700	171%	86%	106%
Total Intergovernmental Revenue	14,776,184	16,381,686	1,605,502	111%	170%	106%
Charges for Goods and Services	8,883,304	6,509,776	(2,373,528)	73%	71%	74%
Fines and Forfeitures	639,000	617,246	(21,754)	97%	98%	85%
Investment Revenue	550,000	(13,202)	(563,202)	-2%	203%	466%
Other Revenue	1,326,800	1,839,640	512,840	139%	118%	117%
Total General Fund Revenue	\$ 181,120,567	\$ 191,567,103	\$ 10,446,536	106%	112%	103%
Expenditures by Department						
Mayor	\$ 866,461	\$ 780,093	\$ 86,368	90%	93%	93%
City Council	1,538,936	1,453,236	85,700	94%	93%	87%
Attorney	2,010,900	1,974,899	36,001	98%	94%	96%
HR	1,772,196	1,767,622	4,574	100%	90%	97%
Finance	3,388,554	3,203,263	185,291	95%	97%	95%
Facilities Management	2,415,190	1,978,474	436,716	82%	100%	93%
Innovation & Technology	5,009,083	4,702,385	306,698	94%	88%	94%
Communications	2,426,190	2,153,412	272,778	89%	77%	89%
Total General Government	19,427,509	18,013,384	1,414,125	93%	91%	93%
Fire	32,046,087	31,720,669	325,418	99%	100%	100%
Police	43,487,888	41,896,117	1,591,771	96%	96%	97%
Total Public Safety	75,533,975	73,616,786	1,917,189	97%	98%	98%
Total Highways & Streets	28,438,163	25,433,789	3,004,374	89%	91%	99%
Total Public Health	15,435,228	14,441,751	993,477	94%	91%	97%
Parks	21,684,480	20,596,649	1,087,831	95%	90%	97%
Libraries	8,719,564	8,714,279	5,285	100%	96%	96%
Total Culture & Recreation	30,404,044	29,310,928	1,093,116	96%	92%	97%
Total Planning & Development Services	12,107,445	11,166,783	940,663	92%	88%	90%
Transfers	25,702,627	25,702,400	227	100%	100%	100%
Total General Fund Expenditures	\$ 207,048,992	\$ 197,685,821	\$ 9,363,171	95%	95%	97%

City of Sioux Falls
 Monthly Financial Report
 December 31, 2021

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

Unreserved Fund Balance & Cash Status:			
Fund Balance January 1	\$ 44,872,539	Cash Balance January 1	\$ 44,682,410
Net Revenues and Expenditures	29,981,502	Change in Cash Balance	28,892,193
Fund Balance December 31	\$ 74,854,041	Cash Balance December 31	\$ 73,574,603
Due from Other Entities	10,018,023		
Less Restricted	(21,245,470)	Less Designated Cash	(16,081,832)
Less Reserve	(4,870,000)	Less Restricted Cash	(567,719)
Less Committed (Encumbered/Carryforwa	(47,053,350)	Less Cash in Trust	(15,883,224)
Available Fund Balance	\$ 11,703,243	Available Cash Balance	\$ 41,041,829

Budget Status:					
Revenue	Current Budget	Actual	Long(Short)		
Taxes	\$ 70,098,133	\$ 79,605,916	\$ 9,507,783		
Federal and State Grants	3,366,265	1,181,831	(2,184,433)		
Interest Earned on Trust Investments	500,000	(49,385)	(549,385)		
Special Assessments	1,198,799	13,731	(1,185,068)		
Platting Fees	5,840,000	6,311,903	471,903		
Contributions	20,780,928	3,816,374	(16,964,554)		
Transfers	13,762,500	14,026,783	264,283		
Other	100,000	205,150	105,150		
Total Sales/Use Tax Fund Revenue	\$ 115,646,625	\$ 105,112,303	\$ (10,534,322)		
Expenditures by Department	Current Budget	Expended	Encumbered	Carryforwards	Balance
Facilities Management	\$ 842,328	\$ 363,830	\$ 348,026	\$ 130,472	\$ -
Communications	63,547	50,600	141	-	12,806
Fire	6,367,904	1,458,635	2,753,420	2,122,226	33,622
Police	2,463,513	1,049,056	893,563	468,593	52,301
Highways & Streets	76,672,588	44,738,063	11,229,928	19,743,363	961,234
Health	526,671	215,354	-	284,910	26,407
Park/Recreation	34,963,384	7,960,020	2,552,842	23,815,287	635,236
Library	1,017,397	967,640	-	49,757	-
Planning & Development Services	150,000	12,000	-	138,000	-
Total Departmental Expenditures	123,067,331	56,815,198	17,777,920	46,752,608	1,721,605
Total Debt Service and Transfers Out	21,185,879	18,315,603	-	-	2,870,276
Less Other Financing Sources					
Fire	-	-	-	-	-
Police	(154,797)	(77,828)	-	(31,780)	(45,189)
Highways and Streets	(12,258,204)	(3,399,690)	(270,698)	(7,671,604)	(916,212)
Health	(79,500)	-	-	(79,500)	-
Parks	(11,051,965)	(1,003,549)	(3,554)	(9,420,042)	(624,820)
Library	(45,000)	(45,000)	-	-	-
Total Sales/Use Tax Supported	\$ 120,663,744	\$ 70,604,735	\$ 17,503,668	\$ 29,549,682	\$ 3,005,659

City of Sioux Falls
 Monthly Financial Report
 December 31, 2021

Municipal Sales/Use Tax Collections (Accrual Basis)

	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax		Lodging Tax	
	2021 1%	2020 1%	2021 1%	2020 1%	2021 1%	2020 1%	2021 1%	2020 1%
January	\$ 7,242,754	\$ 6,780,924	\$ 7,242,754	\$ 6,780,924	\$ 638,948	\$ 694,080	\$ 43,472	\$ 59,527
February	5,551,111	5,170,515	5,551,111	5,170,515	658,754	639,214	50,177	66,075
March	5,120,697	4,956,454	5,120,697	4,956,454	580,147	634,884	55,745	71,567
April	6,586,405	5,298,017	6,586,405	5,298,017	742,091	536,822	75,096	52,110
May	6,294,531	4,675,953	6,294,531	4,675,953	797,949	354,552	80,062	12,888
June	6,408,787	4,994,194	6,408,787	4,994,194	793,545	473,928	92,824	26,319
July	7,487,798	6,251,420	7,487,798	6,251,420	840,511	621,826	117,286	56,548
August	6,863,948	5,747,837	6,863,948	5,747,837	871,085	705,768	149,645	84,097
September	6,932,162	5,634,454	6,932,162	5,634,454	877,196	701,924	128,348	77,612
October	7,017,521	5,781,802	7,017,521	5,781,802	819,477	638,238	108,748	68,874
November	6,857,131	5,715,121	6,857,131	5,715,121	840,493	618,904	111,085	60,572
December	6,918,286	5,458,506	6,918,286	5,458,506	774,060	543,669	88,254	45,158
Total Current Collections YTD	\$ 79,281,131	\$ 66,465,197	\$ 79,281,131	\$ 66,465,197	\$ 9,234,257	\$ 7,163,808	\$ 1,100,743	\$ 681,346
Percent Change Current Collections YTD	19.3%	-0.7%	19.3%	-0.7%	28.9%	-13.1%	61.6%	-28.8%
Adjustments to Current Collections								
State Audit Collections/Adjustments	393,292	704,145	393,292	704,145	133,918	6,638	-	-
City Economic Development Refund (ORD 42-05)	(68,507)	(34,294)	(68,507)	(34,294)	-	-	-	-
Net Reportable Revenue YTD	\$ 79,605,916	\$ 67,135,048	\$ 79,605,916	\$ 67,135,048	\$ 9,368,174	\$ 7,170,446	\$ 1,100,743	\$ 681,346
Percent Change YTD Net Reportable Revenue	18.6%	-0.5%	18.6%	-0.5%	30.6%	-13.6%	61.6%	-28.8%

**City of Sioux Falls
Monthly Financial Report
December 31, 2021**

Compilation of Other Funds (100% 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	\$ 11,285,537	\$ 11,285,537		Total	\$ 16,619,982
Less Restricted	(2,931,972)	(3,733,128)		Available	<u>\$ 16,619,982</u>
Spendable Fund Balance	8,353,565	7,552,409			
Revenues	12,613,109	10,253,349	81%		
Expenditures					
Events Complex (Operating & Capital)	4,944,628	2,299,016	46%		
Orpheum Theatre (Operating & Capital)	670,590	474,295	71%		
Washington Pavilion (Operating & Capital)	10,792,472	3,273,628	30%		
Sioux Falls Stadium (Operating & Capital)	524,113	237,208	45%		
Total Expenditures	16,931,803	6,284,147	37%		
Net Change in Fund Balance	(4,318,694)	3,969,202			
Less Encumbered & Committed		890,887			
Available Fund Balance	<u>\$ 4,034,871</u>	<u>\$ 10,630,724</u>			

HOUSING 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	\$ 24,609,518	\$ 24,609,518		Total	\$ 6,817,544
Less Restricted	(21,744,890)	(20,501,096)		Designated	3,402,429
Spendable Fund Balance	2,864,628	4,108,422		Restricted	2,462,530
Revenues	9,048,826	8,302,422	92%	Available	<u>\$ 952,585</u>
Expenditures	8,561,066	5,126,399	60%		
Net Change in Fund Balance	487,760	3,176,023			
Available Fund Balance	<u>\$ 3,352,388</u>	<u>\$ 7,284,445</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	\$ 6,674,540	\$ 6,674,540		Total	\$ 8,439,263
Less Restricted	(701,036)	(438,253)		Available	<u>\$ 8,439,263</u>
Spendable Fund Balance	5,973,504	6,236,287			
Revenues					
Federal Grants	8,298,058	5,202,322	63%		
State Operating	74,216	-			
Transfers In (General Fund & Sales Tax Fund)	6,754,900	6,754,900	100%		
Miscellaneous	-	59,800			
Total Revenues	15,127,174	12,017,022	79%		
Expenditures					
Operating	10,018,908	9,198,976	92%		
Capital	8,218,756	648,395	8%		
Total Expenditures	18,237,664	9,847,371	54%		
Net Change in Fund Balance	(3,110,490)	2,169,651			
Available Fund Balance	<u>\$ 2,863,015</u>	<u>\$ 8,405,938</u>			

**City of Sioux Falls
Monthly Financial Report
December 31, 2021**

Compilation of Other Funds (100% 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	\$ 6,838,835	\$ 6,838,835		Total	\$ 10,856,992
Less Restricted	-	-		Available	<u>\$ 10,856,992</u>
Spendable Fund Balance	6,838,835	6,838,835			
Revenues	29,453,689	17,148,060	58%		
Expenditures					
Operating	3,829,561	3,092,839	81%		
Capital	31,282,362	10,033,222	32%		
Debt Service	883,748	1,132,329	128%		
Total Expenditures	<u>35,995,671</u>	<u>14,258,390</u>	<u>40%</u>		
Net Change in Fund Balance	(6,541,981)	2,889,670			
Available Fund Balance	<u>\$ 296,854</u>	<u>\$ 9,728,505</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	\$ 22	\$ 22		Total	\$ 50,022
Less Restricted	-	-		Restricted	22
Spendable Fund Balance	22	22		Trust	-
Revenues	3,655,500	3,111,217	85%	Available	<u>\$ 50,000</u>
Expenditures	3,655,500	3,111,217	85%		
Net Change in Fund Balance	-	0			
Available Fund Balance	<u>\$ 22</u>	<u>22</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 #10 Lumber Exchange	2010-2030	732,711	14,487	21,551,000	428,865	2,887,714	4,750,000
TIF #11 Bancroft	2011-2031	277,849	5,581	3,036,911	60,435	381,951	475,000
TIF #12 DeKalb Lofts	2011-2031	10,834,746	285,630	25,506,128	507,572	978,686	1,503,000
TIF #13 Raven	2012-2032	4,301,974	90,063	13,949,962	277,604	1,044,900	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,592,127	33,331	13,112,565	260,940	1,346,679	2,224,000
TIF #15 Sports Complex	2012-2032	255,740	5,354	46,207,593	919,531	5,132,076	10,262,772 ²
TIF #16 Whittier Heights	2012-2032	242,954	5,086	13,564,762	269,939	702,716	2,820,000
TIF #18 Phillips Avenue Lofts	2013-2033	725,299	15,801	7,204,593	143,371	670,780	2,560,000
TIF #20 Washington Square	2015-2035	336,207	7,324	17,109,676	340,483	927,701	2,900,000
TIF #21 Cascade (Phillips)	2017-2037	372,877	7,568	18,574,620	369,635	455,531	4,100,000
TIF #23 Foundation Park North	2020-2040	-	-	-	-	-	-
TIF #24 Steel District	2021-2041	-	-	-	-	-	-
TIF #25 Cherapa Place	2021-2041	-	-	-	-	-	-

¹ Values represent amounts levied in 2020 and payable in 2021.

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

LIBRARY MEMORIAL FUND (482)

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

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 41,923	\$ 41,923		Total	\$ 41,868
Less Restricted	(24,767)	(24,767)		Restricted	24,767
Spendable Fund Balance	17,156	17,156		Available	<u>\$ 17,101</u>
Revenues	300	(24)	-8%		
Expenditures	5,000	-			
Net Change in Fund Balance	(4,700)	(24)			
Available Fund Balance	<u>\$ 12,456</u>	<u>\$ 17,132</u>			

**City of Sioux Falls
Monthly Financial Report
December 31, 2021**

Compilation of Other Funds (100% of year lapsed)

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	\$ 5,685	\$ 5,685		Total \$ 5,671
Less Restricted	(2,000)	(2,000)		Restricted 2,000
Spendable Fund Balance	<u>3,685</u>	<u>3,685</u>		Available <u>\$ 3,671</u>
Revenues	50	(10)	-20%	
Expenditures	<u>2,000</u>	<u>-</u>		
Net Change in Fund Balance	<u>(1,950)</u>	<u>(10)</u>		
Available Fund Balance	<u>\$ 1,735</u>	<u>\$ 3,675</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	\$ 46,927,237	\$ 46,927,237		Total \$ 43,764,293
Less Restricted	-	-		Trust 44,066,418
Spendable Fund Balance	<u>46,927,237</u>	<u>46,927,237</u>		Available* <u>\$ (302,125)</u>
Revenues	-	3,590		
Expenditures	<u>46,917,548</u>	<u>4,738,426</u>	10%	* Reimbursement from Trust
Net Change in Fund Balance	<u>(46,917,548)</u>	<u>(4,734,836)</u>		
Available Fund Balance	<u>\$ 9,690</u>	<u>\$ 42,192,401</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	\$ 133,136	\$ 133,136		Total \$ 133,136
Less Restricted	-	-		Trust 130,805
Spendable Fund Balance	<u>133,136</u>	<u>133,136</u>		Available <u>\$ 2,331</u>
Revenues	-	0		
Expenditures	<u>198,448</u>	<u>-</u>		
Net Change in Fund Balance	<u>(198,448)</u>	<u>0</u>		
Available Fund Balance	<u>\$ (65,312)</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)	\$ 548,555	\$ 5,334,474	\$ 4,785,919
Fleet Revolving Fund (851)	\$ 4,743,990	\$ 6,705,968	\$ 1,961,978
City Health/Life Benefit Fund (852)	\$ 13,041,502	\$ 15,160,173	\$ 2,118,671
Workers' Compensation Fund (855)	\$ 5,662,511	\$ 5,959,772	\$ 297,261
Technology Revolving Fund (857)	\$ 5,425,552	\$ 4,809,661	\$ (615,891)
Insurance Liability Fund (880)	\$ 3,621,654	\$ 3,861,806	\$ 240,152

City of Sioux Falls
Monthly Financial Report
December 31, 2021

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

	LIGHT	PUBLIC PARKING	LANDFILL	WATER	WATER RECLAMATION
Operating Revenue	\$ 9,891,110	\$ 2,692,412	\$ 12,076,972	\$ 40,588,378	\$ 36,374,385
Operating Expenses	<u>(10,033,001)</u>	<u>(2,421,355)</u>	<u>(10,638,211)</u>	<u>(25,770,640)</u>	<u>(24,994,679)</u>
Operating Income	(141,891)	271,057	1,438,761	14,817,738	11,379,706
Adjustment of Operating Income to Cash Flow Basis*	<u>2,036,083</u>	<u>1,218,861</u>	<u>2,018,693</u>	<u>7,936,805</u>	<u>20,269,505</u>
*Add back depreciation and adjust for changes in receivables and payables					
CASH FLOWS FROM OPERATING ACTIVITIES	1,894,192	1,489,918	3,457,454	22,754,543	31,649,211
Cash Flows from Capital and Related Financing Activities					
Capital Activities	(273,957)	(37,660)	(2,088,709)	(15,723,187)	(26,849,209)
Transfers	-	-	-	-	(364,283)
Financing (Debt) Activities	<u>-</u>	<u>(1,529,759)</u>	<u>-</u>	<u>(4,896,754)</u>	<u>6,208,393</u>
TOTAL CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(273,957)	(1,567,419)	(2,088,709)	(20,619,941)	(21,005,099)
CASH FLOWS FROM INVESTING ACTIVITIES	1,729	(993)	(17,678)	348,256	1,869
Net increase (Decrease) in Cash	1,621,964	(78,494)	1,351,067	2,482,858	10,645,981
Cash and Cash Equivalents, Beginning January 1	<u>6,643,597</u>	<u>3,251,888</u>	<u>23,963,805</u>	<u>19,390,811</u>	<u>37,539,263</u>
Cash and Cash Equivalents, Ending	8,265,561	3,173,394	25,314,872	21,873,669	48,185,244
Restricted Cash	<u>-</u>	<u>(1,854,048)</u> ¹	<u>(10,778,915)</u> ²	<u>(3,104,982)</u> ¹	<u>-</u>
AVAILABLE CASH AND CASH EQUIVALENTS	<u>\$ 8,265,561</u>	<u>\$ 1,319,346</u>	<u>\$ 14,535,957</u>	<u>\$ 18,768,687</u>	<u>\$ 48,185,244</u>

¹ Debt Service Reserve

² Closure/Postclosure Costs

City of Sioux Falls
Monthly Financial Report
December 31, 2021

Capital Program - 2021 Capital Program Fund and Department Summary

Fund/Department	Current Budget	Expensed	Encumbered	Carryforward	Balance	% Expended & Encumbered
Entertainment Tax						
Events Complex	\$ 3,186,802	\$ 1,666,939	\$ 466,233	\$ 920,512	\$ 133,117	67%
Orpheum	105,122	48,937	1,640	25,400	29,145	48%
Washington Pavilion	7,759,816	796,456	423,014	6,386,521	153,825	16%
Sioux Falls Stadium	36,000	-	-	36,000	-	0%
Total Entertainment Tax	11,087,740	2,512,332	890,887	7,368,433	316,088	31%
Sales Tax						
Facilities Management	842,328	363,830	348,026	130,472	-	85%
Communications	63,547	50,600	141	-	12,806	80%
Fire	6,367,904	1,458,635	2,753,420	2,122,226	33,622	66%
Police	2,463,513	1,049,056	893,563	468,593	52,301	79%
Highways & Streets	76,672,588	44,738,063	11,229,928	19,743,364	961,233	73%
Health	526,671	215,354	-	284,910	26,407	41%
Parks & Recreation	34,963,384	7,960,020	2,552,842	23,815,287	635,236	30%
Library	1,017,397	967,640	-	49,757	-	95%
Planning & Development Services	150,000	12,000	-	138,000	-	8%
Total Sales Tax	123,067,331	56,815,198	17,777,920	46,752,609	1,721,605	61%
Transit	8,218,756	648,395	220,024	7,331,837	18,500	11%
Storm Drainage	31,282,362	10,033,222	3,515,518	12,850,599	4,883,024	43%
Public Safety Facility Bond Construction	46,917,548	4,735,970	42,181,578	-	-	100%
General Government Bond Construction	98,448	-	95,523	2,925	-	97%
Electric Light	7,053,127	263,156	184,772	6,605,200	-	6%
Public Parking	1,059,572	38,938	7,925	950,208	62,501	4%
Sanitary Landfill	11,338,399	2,408,027	1,158,285	7,731,231	40,855	31%
Water	30,945,740	17,684,098	7,577,340	5,588,109	96,193	82%
Water Reclamation	151,755,583	32,357,608	22,513,160	96,734,025	150,790	36%
Facilities Management	3,560,000	121,735	818,772	2,619,493	-	26%
Fleet	6,416,775	2,937,865	1,164,454	1,835,103	479,353	64%
Technology Revolving	3,113,166	651,861	275,000	1,856,277	330,029	30%
Total Capital (CIP & OCEP)	\$ 435,914,546	\$ 131,208,403	\$ 98,381,158	\$ 198,226,049	\$ 8,098,938	53%

**City of Sioux Falls
Monthly Financial Report
December 31, 2021**

Capital Program - 2021 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Carryforward	Balance
Facilities Management								
06002	City Administrative Office Building	SC	\$ 299,557	\$ -	\$ 15,151	\$ 225,670	\$ 58,736	\$ -
06012	Centralized Facilities Improvements	I	1,116,283	1,999,350	384,521	217,879	2,513,233	-
06014	Street Generators	C	275	650	925	-	-	-
06015	LEC Chiller Replacement	I	100,000	900,000	84,968	818,772	96,260	-
Fire								
09002	Construction of Fire Station #12	C	595,204	(214,610)	379,852	-	-	742
09008	Land Acquisition for Future Fire Stations	PD	250,000	214,610	-	-	464,610	-
09010	Public Safety Facility Study	C	59,585	(59,585)	-	-	-	-
09017	Public Safety Training Center	I	47,014,969	2,559,585	4,833,319	43,577,777	1,163,457	-
Highways & Streets								
11006	Arterial Street Improvements	C	15,268,973	(15,268,973)	-	-	-	-
11012	Arterial Intersection Improvements	D	514,564	2,520,000	319,938	86,681	2,627,940	5
11064	Arrowhead Parkway Improvements	D	5,319,208	3,943,451	1,084,434	295,511	7,882,713	-
11071	69th, Vineyard Ave to Sycamore Ave	SC	596,731	2,809,900	3,097,831	48,816	259,984	-
11089	85th St, Louise Ave to Tallgrass Av	C	1,112,238	(224,774)	633,325	100,501	104,200	49,438
11090	Tea/Ellis Rd, 26th St to 41st St	C	4,584	(4,583)	-	-	-	1
11092	Southeastern Ave, 18th to N of 26th	C	21,401	(11,000)	4,902	5,477	-	22
11096	69th St, Louise Ave to Medical Crt	C	22,284	22,830	19,031	200	-	25,883
11106	Minnesota Ave, 57th to Ralph Rogers	SC	57,029	2,625,300	2,437,340	146,867	98,122	-
11107	Tallgrass Avenue Improvements	I	245,481	-	89,408	68,533	87,540	-
11108	57th Street from Vets Pkwy to Six Mile Rd	SC	909,331	1,470,000	1,805,877	494,299	79,155	-
11109	Cliff Ave form 49th to 56th Street	D	59,760	369,775	244,263	140,507	44,765	-
11110	Sycamore from Benson to 60th St N	D	81,037	100,000	117,551	13,086	50,399	-
11120	South Veterans Parkway Constructions	PD	44,271	2,500,000	368,789	1,982,474	193,008	-
11122	Cliff Avenue and 85th Street Area Imp	PD	-	110,000	21,497	48,499	40,004	-
11003	Major Street Reconstruction	I	16,086,008	(16,060,348)	3,659	-	-	22,001
11097	Minnesota Ave, Russell to 18th St	D	376,024	995,000	1,269,826	97,085	4,113	-
11105	57th St from Western Ave to Minn Ave	C	12,158	-	2,069	9,904	185	-
11015	Collector Street Expansion	SC	1,106,140	400,000	54,425	1,112,672	339,043	-
11001	Concrete Pavement Restoration	C	4,479,355	3,295,000	7,228,403	455,869	90,083	-
11002	School Dist/Park Site Coordination	C	1,741,761	(404,500)	500,049	103,812	733,400	-
11007	Downtown Area Street & Utility Improvements	D	2,024,043	305,000	309,227	330,612	1,689,203	-
11008	Communications Network Upgrade	C	228,712	(60,000)	154,030	13,500	1,182	-
11009	Right-of-Way Acquisition	D	750,000	(748,321)	1,679	-	-	-
11010	Traffic Signal Improvements	I	440,834	801,000	426,144	713,573	102,116	-
11011	Railroad Crossing Improvements	SC	106,459	31,220	29,726	96,512	10,222	1,220
11013	SDDOT Project Coordination	C	602,570	206,000	463,839	126,422	198,508	19,802
11014	Bridge & Retaining Wall Rehabilitation	C	2,087,323	-	1,403,465	79,167	604,691	-
11016	26th St & I-229 Area Improvements	SC	1,099,138	548,500	1,175,043	156,465	315,734	396
11017	85th St & I-29 Improvements	PD	1,661,832	700,000	51,741	1,019,107	1,290,984	-
11018	ADA Improvements	D	896,427	30,000	509,919	386,214	3,638	26,656
11027	Street Lights in Newly Developed Areas	I	589,467	(125,000)	237,959	27,896	198,612	-
11028	60th Street North Improvements	N	500	-	-	-	500	-
11029	49th St Extension	I	447,848	3,312,800	994,203	2,043,980	722,465	-
11030	LED Street Light Upgrade Program	I	821,918	100,000	486,309	8,571	377,038	50,000
11066	Rail Yard Development	C	558,860	(18,500)	189,520	27,258	323,582	-
11067	Veterans Parkway Construction	SC	104,511	2,219,000	2,105,054	110,042	108,415	-
11073	Core Neighborhood Reconstruction	SC	3,037,926	668,220	3,580,828	88,963	36,355	-
11074	Surface Treatment Program	C	1,709,296	117,780	1,826,089	147	-	840
11075	Pedestrian & Bicycle Improvements	SC	1,471,992	55,225	406,154	200,935	54,313	865,815
11076	41st St Improvements	D	1,929,443	2,086,294	2,920,967	82,228	1,012,542	-
11079	Asphalt Street Rehabilitation	SC	6,438,335	(762,000)	5,335,619	265,927	74,788	-
11080	Marion Road from I90 to the North	SC	1,350,971	250,000	1,288,100	244,075	68,796	-
11086	Bridge Reconstruction Program	SC	2,936,078	750,000	1,911,632	1,128,360	646,087	-
11098	Benson Rd & I-229 Area Improvements	D	434,576	(110,000)	40,786	66,365	217,425	-
11099	Minnesota Avenue & I229 Improvements	PD	138,545	775,000	81,171	-	832,374	-
11100	Cliff Ave & I-229 Improvements	PD	455,723	740,000	845,502	2,378	347,844	-
11104	33rd Street Improvements	SC	64,818	1,940,000	1,772,255	156,294	76,269	-

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
December 31, 2021**

Capital Program - 2021 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Carryforward	Balance
Highways & Streets -Storm Drainage								
11020	Drainage Improvements in Developing Areas	C	5,004,138	-	1,757,632	185,800	3,060,707	-
11021	Sump Pump Collection Systems	C	450,000	107,000	556,940	-	-	60
11022	Unforeseen Drainage Improvements	C	313,736	-	76,376	217,331	19,929	100
11023	Drainage Conveyance Improvements	SC	14,383,189	(203,200)	6,845,479	1,955,759	3,115,516	2,263,235
11026	Covell Area Basin Drainage Improvements	D	398,632	50,000	416,123	1,509	31,000	-
11046	Non-point Bank Stabilization	I	7,703,843	-	251,088	410,460	4,427,763	2,614,532
11078	Flood Control System Improvements	SC	624,241	-	59,980	29,262	534,998	-
11087	Regional Storm Water Analysis & Imp	I	3,113,839	(50,000)	1,648,355	360,681	1,054,803	-
Events Complex								
13001	Arena Building Improvements	N	200,000	-	-	-	200,000	-
13005	Convention Center Building Improvements	SC	1,160,492	-	863,546	220,352	76,593	-
13014	Events Center Improvements	SC	936,310	-	431,700	50,439	422,514	31,656
Washington Pavilion								
13003	Washington Pavilion Building Improvements	I	1,062,871	6,000,000	565,294	341,728	6,155,850	-
Orpheum Theatre								
13002	Orpheum Building Improvements	D	40,122	-	18,082	1,640	10,400	10,000
Parks & Recreation								
14001	Falls Park Development	D	899,362	4,000,000	148,158	335,046	4,416,158	-
14002	Bike Trail Development	I	245,013	(117,673)	117,340	10,000	-	-
14003	Systematic Reconstruction of Bike Trail	C	126,151	(34,050)	81,871	5,449	1,648	3,133
14004	Arrowhead Park Development	D	15,960	-	-	15,960	-	-
14007	Park Roads & Parking Lot Rehabilitation	C	46,981	(21,526)	24,755	700	-	-
14008	Park Land Acquisition	PD	2,282,812	42,102	1,095,108	3,429	1,226,377	-
14012	Spencer Park Improvements	N	52,486	(52,486)	-	-	-	-
14013	Harmodon Park Improvements	D	85,000	-	-	-	85,000	-
14014	River Greenway Improvements	D	52,133	8,000,000	151,324	697,379	7,203,431	-
14018	SE SF Park/School Develop Brandon	C	30,000	(30,000)	-	-	-	-
14021	Playcourt Cyclic Reconstruction	C	12,971	(7,500)	-	-	5,471	-
14022	Development of Play Structures	C	15,294	(8,811)	-	-	6,483	-
14025	Great Bear Master Plan Improvements	SC	2,479,560	-	1,856,136	10,356	-	613,068
14026	Zoo Master Plan Improvements	D	25,256	8,130,062	9,114	512,262	7,633,942	-
14031	Terrace Park Development	C	426,997	1,911	427,642	1,265	-	-
14034	Arboretum & East Sioux Falls Park Developme	N	30,605	-	-	-	30,605	-
14039	Family Park Improvements	D	42,477	(10,328)	28,740	3,045	-	364
14059	Sertoma Park Improvements	C	125,483	18,128	134,152	3,080	-	6,380
14060	Sherman Park Improvements	C	1,000	-	1,000	-	-	-
14063	Skate Park Improvements	N	35,500	-	-	-	35,500	-
14067	Internal Trail Reconstruction	C	28,389	-	509	17,919	-	9,961
14068	ADA Transition Plan Improvements	N	63,000	-	-	-	63,000	-
14073	Prairie Green Golf Course	C	268,000	(268,000)	-	-	-	-
14074	Kirby Dog Park	C	2,139	-	-	-	-	2,139
14079	Greenway and Trail Improvements	I	1,950,000	236,949	1,581,155	550,695	55,099	-
14080	Neighborhood Park Improvements	D	330,000	2,456,900	449,426	186,657	2,150,740	77
14081	Cyclical Park Infra Improvements	I	415,000	286,486	582,194	44,198	75,093	-
14082	Community/Regional Park Improvement	D	120,000	512,500	-	50,250	582,250	-
Planning & Development Services								
16001	Sculpture Walk	C	30,000	-	12,000	-	18,000	-
16002	Façade Easement	N	(120,000)	240,000	-	-	120,000	-
Public Parking								
19001	Parking Lot & Parking Ramp Improvements	N	62,500	-	-	-	-	62,500
19002	New Parking Facility	SC	882,340	-	38,938	7,925	835,476	2
Electric Light								
20001	Unforeseen Electrical System Replacement	I	532,772	-	30,963	72,196	429,612	-
20002	Circuit Improvements	D	5,599,880	-	10,906	30,367	5,558,607	-
20004	Electronic Automated Meter Reading	I	122,012	-	10,634	10,265	101,114	-
20005	Light & Power Facility Improvements	PD	433,345	-	-	132,830	300,515	-
20006	Wood Pole Improvements	D	222,678	25,000	112,114	3,549	132,016	-

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
December 31, 2021**

Capital Program - 2021 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Carryforward	Balance
Sanitary Landfill								
21001	Leachate Recirculation	I	2,575,282	-	1,252,671	759,095	563,516	-
21002	Land Acquisition	D	217,475	-	-	-	217,475	-
21003	Perimeter Fencing	C	50,000	40,300	90,204	-	-	96
21004	Building Improvements	I	3,460,910	14,700	731,681	138,829	2,605,100	-
21005	Sedimentation Pond Construction	N	200,000	-	-	-	200,000	-
21007	Relocation of Wall Lake Drainageway	N	55,000	(55,000)	-	-	-	-
21010	Solid Waste Master Plan	C	31,259	-	-	-	-	31,259
21011	Sanitary Landfill Expansion	D	3,435,256	-	152,889	260,361	3,022,006	-
Water								
22001	Land Acquisition	PD	320,000	(55,000)	98,773	-	166,227	-
22002	Other Mains, Unforeseen Water Projects	SC	1,637,835	(1,200,000)	368,638	30,328	38,869	-
22003	City Wide Water Main Replacements	I	3,871,962	2,822,178	3,173,437	775,868	2,744,835	-
22005	Water Purification Building Improvements	I	5,666,156	(2,300,000)	2,236,566	904,059	225,531	-
22007	Water Collector Well Improvements	I	4,052,213	2,100,000	3,104,987	2,940,530	106,696	-
22011	Foundation Park Water Main	SC	1,572,651	(800,000)	524,175	175,542	72,934	-
22037	Transmission Main Rehabilitation	I	1,173,828	2,324,000	2,159,915	1,288,485	49,428	-
22052	Water Valve Rehabilitation	SC	788,294	(600,000)	157,077	2,051	29,165	-
22055	12th St, Grange to Minnesota Water Main	C	47,475	(15,365)	4,560	27,550	-	1
22058	Holt Ave, 28th St to 33rd St Wtr Main	C	8,448	898,091	859,951	4,743	-	41,845
22061	Water Purification Master Plan	PD	500,000	(80,000)	251,909	146,120	21,970	-
Water Reclamation								
23001	Sanitary Sewers - Other Mains	I	2,217,039	270,000	1,842,346	639,623	5,070	-
23002	Pipe Lining Project	I	2,327,489	(614,182)	1,006,874	542,498	163,935	-
23003	Manhole Rehabilitation Project	C	554,166	(345,000)	172,487	-	36,678	-
23004	East Side Future Interceptor	D	94,066	-	52,317	19,066	-	22,683
23012	Digester Mixing System Improvements	C	3,497,916	(3,440,000)	50,196	-	-	7,720
23014	Brandon Rd Lift Station Parallel Force Main	SC	1,677,101	-	-	1,127,074	550,027	-
23016	Collection System Master Plan	C	162,893	(162,893)	-	-	-	-
23018	Final Clarifier Improvements	SC	790,667	(269,000)	416,672	12,422	92,574	-
23024	Main Pump Station Replacement	I	8,540,524	50,000	7,675,717	791,099	123,707	-
23031	Digester Gas Conditioning System	C	93,660	(93,500)	-	151	-	10
23032	ESS Basin 18.1 Sanitary Sewer	SC	6,049,091	(5,400,000)	12,953	145,318	490,821	-
23034	Basin 15 Sanitary Sewer Extension	PD	9,141,651	75,000	397,664	41,471	8,777,515	-
23035	Basin 17 Trunk Sewer Phase 1	D	59,912	-	-	34,912	25,000	-
23037	Infill & Infiltration Reduction Program	N	50,000	(50,000)	-	-	-	-
23039	Equalization Expansion	SC	633,443	(630,200)	-	3,204	-	38
23043	Facility Expansion Planning	I	55,230,191	42,300,000	8,817,162	8,195,455	80,517,574	-
23044	Pump Station 218 Improvements	I	3,446,621	960,200	1,651,810	2,452,522	302,489	-
23045	Pump Station 240 Force Main	SC	43,289,585	(32,110,000)	3,577,706	3,106,478	4,495,401	-
23046	Basin 17 Sanitary Extension	N	165,000	-	18,976	123,624	22,400	-
23047	South Side Interceptor Replacement	PD	198,000	(100,000)	68,274	11,526	18,200	-
23048	Pump Station 215 Improvements	I	-	8,587,575	3,656,113	4,801,112	130,350	-
Fleet								
24011	Chamber Fuel Site Improvements	N	126,000	-	-	-	126,000	-
Transit								
29012	Transit Office Remodel	N	660,000	-	-	-	660,000	-
			\$ 351,915,926	\$ 49,824,664	\$ 118,527,787	\$ 93,406,782	\$ 183,022,338	\$ 6,783,682
				Transfers to/(from) OCEP	-			
				Transfers to/(from) Operating Budget	-			
				\$ 49,824,664				

Arterial Streets Funding					
Uses	2009-2018	2019	2020	2021 YTD	Life-to-Date
Total Arterial Street Expenditures	\$ 89,231,609	\$ 10,786,305	\$ 9,731,249	\$ 8,102,159	\$ 117,851,321
Sources					
Sales Tax	\$ 77,364,802	\$ 8,794,821	\$ 6,980,570	\$ 1,790,256	\$ 94,759,979
Street Platting Fees	12,037,277	1,991,484	2,750,679	6,311,903	23,091,343
Total Sources	\$ 89,231,609	\$ 10,786,305	\$ 9,731,249	\$ 8,102,159	\$ 117,851,321

Detail of 2021 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
December 31, 2021**

Capital Program - 2021 Other Capital Expenditures Program Projects Summary

Description	Current Budget	Expensed	Encumbered	Carryforward	Balance
Facilities Management					
Carpet Extractor	\$ 13,200	\$ -	\$ -	\$ 13,200	\$ -
Scrubber, Rideon	10,000	-	-	10,000	-
Data Center Fiber	61,461	-	-	61,461	-
Total	84,661	-	-	84,661	-
Communications					
Cutter Equipment	7,236	-	-	-	7,236
Presentation Equipment	5,465	-	-	-	5,465
Production System	50,847	50,600	141	-	105
Total	63,547	50,600	141	-	12,806
Fire					
Ambulance	235,000	-	-	235,000	-
Battalion Vehicle	3,344	1,459	-	-	1,885
Communication System	21,000	-	13,913	-	7,087
Decontamination System	23,475	-	-	23,475	-
Fire Trucks (3)	1,605,418	423,455	1,179,048	2,915	-
Hazmat Detection System	50,000	-	-	50,000	-
Motor Boat	50,000	66,884	-	-	(16,884)
Night Vision	24,000	-	-	-	24,000
Pickup Truck	57,886	49,128	-	-	8,758
Rescue Equipment	5,568	5,428	-	-	140
Rescue Vehicle	2,788	3,388	-	-	(600)
SCBA Equipment	62,000	78,647	-	-	(16,647)
Sedan	2,844	-	-	-	2,844
Thermal Camera	154,000	152,721	-	-	1,279
Trailer, Pump	90,000	-	-	90,000	-
Truck (2)	125,000	94,895	18,671	9,198	2,237
USAR System	12,600	-	-	-	12,600
Victim Locator	56,000	-	-	56,000	-
Warning Sirens	52,000	20,314	-	26,000	5,686
Weather Station	13,644	13,150	-	-	494
Wide Area Detection System	9,125	9,125	-	-	-
Wildland Truck	210,000	62,842	145,589	1,570	(1)
Total	2,865,693	981,434	1,357,220	494,158	32,880
Police					
Animal Control Pickups (4)	114,969	2,812	36,978	53,761	21,418
Barricade System	8,000	8,624	-	-	(624)
Chromograph, Gas	75,000	-	-	75,000	-
Digital Recorder	70,000	-	-	70,000	-
Digital Storage	100,000	93,619	-	6,381	-
Drone	48,000	15,622	-	-	32,378
EMS Repsonse Vehicle	300,000	-	299,135	865	-
Fit Test Equipment	-	29,254	-	-	(29,254)
K-9 Dog	15,000	11,000	-	-	4,000
K-9 Patrol Vehicles	6,443	6,681	-	-	(238)
Message Board Trailers (2)	39,950	39,950	-	-	-
Motorcycles (2)	36,000	28,409	-	-	7,591
Night Vision	11,567	-	-	-	11,567
Portable Lighting System	15,000	-	-	-	15,000
Patrol Vehicles (28)	815,947	507,874	394,181	-	(86,108)
Radios	176,000	175,939	-	-	61
Sedans	188,626	88,585	17,955	52,485	29,601
Tactical Robot	32,280	-	-	31,780	500
Trailer, Speed (2)	18,000	-	-	18,000	-
Truck	150,000	40,686	108,693	621	-
Utility Vehicle	9,700	-	-	9,700	-
Van	25,800	-	36,621	-	(10,821)
Video Technologies	207,231	-	-	150,000	57,231
Total	2,463,513	1,049,056	893,563	468,593	52,302
Highways & Streets					
Air Compressor	15,000	-	-	-	15,000
Anti Icing Machine	219,484	90,755	39,639	89,090	-
Asphalt Hotbox	15,000	15,326	-	-	(326)
Concrete Equipment	170,000	-	-	170,000	-
GPS Collector	9,955	-	-	-	9,955
Message Center	10,000	-	-	10,000	-

**City of Sioux Falls
Monthly Financial Report
December 31, 2021**

Capital Program - 2021 Other Capital Expenditures Program Projects Summary

Description	Current Budget	Expensed	Encumbered	Carryforward	Balance
Highways & Streets (con't)					
Sign Plotter	50,000	-	36,306	13,694	-
Skid Loader	25,000	16,359	-	-	8,641
Total Station	32,000	28,250	-	-	3,750
Trailers (2)	11,000	11,325	-	-	(325)
Utility Trailer (3)	19,000	-	13,200	5,800	-
Vactor Truck	400,000	-	399,994	-	6
Total	976,439	162,016	489,139	288,584	36,701
Health					
Autoclave	15,000	-	-	15,000	-
Chemical Analyzer	175,000	165,829	-	-	9,171
Colposcopy	20,000	-	-	20,000	-
Dental Imaging	20,000	127	-	19,874	(1)
Dental Sensor	7,880	-	-	7,880	-
Dental Treatment Center	8,900	-	-	8,900	-
Hematology Analyzer	47,256	-	-	47,256	-
Pickup	31,000	25,157	-	-	5,843
Storage Freezer	7,735	-	-	-	7,735
Utility Vehicle	30,000	-	-	30,000	-
Medical Transport Van	79,500	-	-	79,500	-
X-Ray Equipment	84,400	24,241	-	56,500	3,659
Total	526,671	215,354	-	284,910	26,407
Events Complex					
Arena Ice Makers	10,000	-	-	10,000	-
Arena Risers	32,000	-	-	-	32,000
Convention Center Fryer	15,000	-	19,714	-	(4,714)
Convention Center Steam Oven	55,000	36,896	-	-	18,104
Events Center Barriers	35,000	-	-	-	35,000
Events Center Ice Maker	25,000	-	-	25,000	-
Events Center Drapes	50,000	-	-	50,000	-
Event Center Loader	-	53,298	6,228	-	(59,526)
Events Center Scrubber	18,000	-	-	18,000	-
Events Center Trash Cans	100,000	19,403	-	-	80,597
Events Center Video	550,000	262,096	169,500	118,404	-
Total	890,000	371,693	195,442	221,404	101,461
SF Stadium					
Refrigerator	36,000	-	-	36,000	-
Total	36,000	-	-	36,000	-
Washington Pavilion					
Curtains	70,000	62,060	-	-	7,940
Lighting	50,000	-	49,283	-	717
Projection System	70,000	68,816	-	-	1,184
Scrubber, Floor	4,945	-	-	-	4,945
Stage Equipment	160,000	45,957	32,004	-	82,039
Ticketing System	285,000	54,329	-	230,671	-
UPS	57,000	-	-	-	57,000
Total	696,945	231,162	81,287	230,671	153,825
Orpheum Theater					
Scrubber, Floor	15,000	-	-	15,000	-
Stage Curtains	25,000	25,711	-	-	(711)
Zabel Curtains	25,000	5,144	-	-	19,856
Total	65,000	30,855	-	15,000	19,145
Parks & Recreation					
Loader (2)	29,935	-	-	29,934	1
Mowers (9)	435,500	307,639	-	121,703	6,158
Over Seeder	16,500	16,200	-	300	-
Pickups (4)	162,000	138,984	25,982	3,733	(6,699)
Pool Equipment	58,000	50,801	-	9,584	(2,385)
Sedan (2)	2	-	-	-	2
Sprayer	18,000	20,750	-	-	(2,750)
Top Dresser	14,000	10,000	-	4,000	-
Tractor (2)	250,276	156,243	77,153	-	16,880
Trailer Dump (2)	40,000	35,750	-	4,250	-
Tree Removal Equipment	60,000	54,532	-	5,468	-
Truck	67,000	60,632	-	6,672	(304)
Utility Vehicle (8)	144,000	112,885	-	31,957	(842)
Van	33,000	26,760	2,018	4,222	-
Wheel Loader	200,000	188,393	-	11,607	-

**City of Sioux Falls
Monthly Financial Report
December 31, 2021**

Capital Program - 2021 Other Capital Expenditures Program Projects Summary

Description	Current Budget	Expensed	Encumbered	Carryforward	Balance
Parks & Recreation (con't)					
Zoo Analyzer	12,000	11,888	-	-	113
Zoo Blood Analysis Equipment	(10,062)	-	-	-	(10,062)
Zoo Freezer	12,000	10,835	-	1,165	-
Zoo Incubator	21,000	19,120	-	1,880	-
Zoo X-Ray Equipment	58,000	49,985	-	8,015	-
Total	1,621,151	1,271,396	105,153	244,490	112
Library					
Checkout Equipment	10,500	-	-	10,500	-
Print & AV Materials	991,063	966,345	-	24,718	-
Van	15,834	1,295	-	14,539	-
Total	1,017,397	967,640	-	49,757	-
Public Parking					
Control Equipment	114,732	-	-	114,732	-
Total	114,732	-	-	114,732	-
Electric Light					
AMR Meters	30,000	-	-	20,000	10,000
Bucket Truck	180,000	-	-	161,435	18,565
Cable Locator	27,440	27,440	-	-	-
SCADA Equipment	5,000	-	-	-	5,000
Truck	30,000	63,665	-	-	(33,665)
Vacuum Extractor	80,000	79,900	-	-	100
Total	352,440	171,005	-	181,435	-
Sanitary Landfill					
Dozer	99,192	608	-	98,584	-
Fume Hood	9,500	-	-	-	9,500
Grapple	8,000	-	-	-	8,000
Message Sign	18,000	17,075	-	-	925
Mower	32,896	41,246	-	-	(8,350)
Roll-Off Containers	75,000	40,544	-	34,456	-
Semi Trailer	75,000	54,370	-	20,630	-
Server Storage	30,000	-	-	30,000	-
Trash Pump (2)	65,629	26,739	-	50,000	(11,110)
Waste Grinder	900,000	-	-	889,465	10,535
Total	1,313,216	180,582	-	1,123,135	9,500
Water					
Actuator	8,500	-	-	8,500	-
AMR Equipment	471,900	515,659	-	-	(43,759)
DCU Equipment	20,000	-	-	20,000	-
Fill Valve	500	-	-	-	500
Flowmeter (5)	82,320	12,533	403	68,384	1,000
HVAC Unit, Rooftop	60,000	26,010	18,940	15,050	-
Lime Slaker	-	2,910	-	-	(2,910)
Message Signs	7,500	-	-	7,500	-
Power Washer	8,500	-	-	8,500	-
Pumps (2)	18,811	-	-	15,488	3,323
SCADA Equipment	98,040	82,369	-	15,671	-
Trailer	5,000	-	-	5,000	-
Trailer, Air Compressor	24,000	24,625	-	-	(625)
Valve Operating Equipment	20,000	9,858	3,250	-	6,892
VFD Well	47,412	37,062	-	11,142	(791)
Water Meters	1,090,000	840,076	-	206,166	43,758
Total	1,962,483	1,551,101	22,593	381,401	7,388
Water Reclamation					
Applicator	75,000	-	77,850	-	(2,850)
Assessment Kit	30,000	-	-	30,000	-
Chopper Pump	13,727	-	-	13,727	-
Digester	9,000	-	-	9,000	-
Front End Loader	285,000	229,133	28,750	-	27,117
Gravity Pump	8,500	-	-	8,500	-
Pump (2)	39,077	7,938	-	30,000	1,140
SCADA Equipment	35,000	39,539	-	-	(4,539)
Skid Loader	80,000	77,390	-	-	2,610
Tractor	350,000	194,990	-	155,010	-
Trailer (3)	146,656	125,820	20,074	-	762
Truck, Service	35,000	-	33,675	1,325	-
Vactor Truck (2)	1,054,412	533,792	10,011	500,000	10,610
Total	2,161,372	1,208,601	170,360	747,562	34,849

**City of Sioux Falls
Monthly Financial Report
December 31, 2021**

Capital Program - 2021 Other Capital Expenditures Program Projects Summary

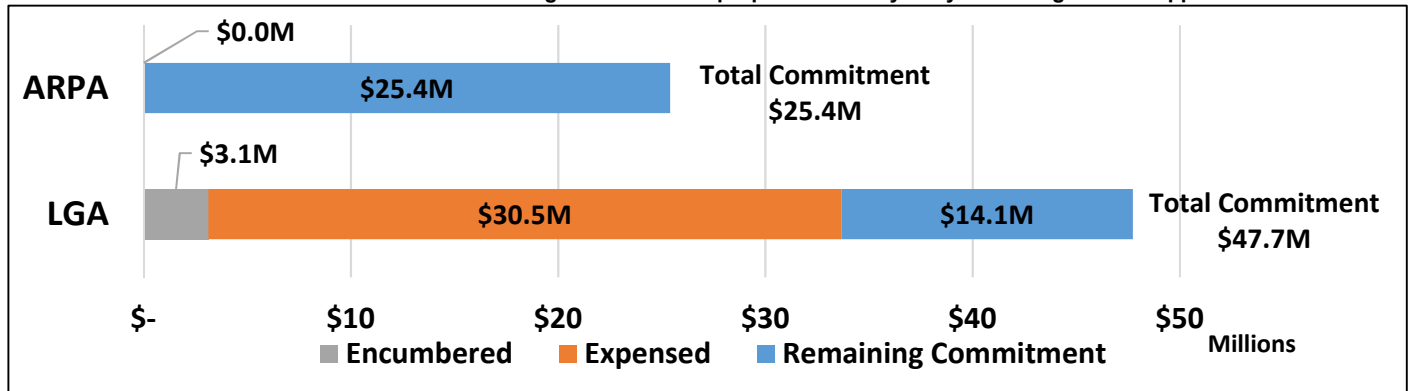
Description	Current Budget	Expensed	Encumbered	Carryforward	Balance
Revolving Fleet					
Aerial Truck	58,592	-	-	-	58,592
Asphalt Paver	8,993	4,039	-	-	4,954
Boost Unit	10,000	10,960	-	-	(960)
Crane	20,000	-	-	20,000	-
Dump Truck Body	226,515	5,012	266,861	-	(45,358)
Flusher Truck	240,519	240,485	-	-	34
Fuel System	15,000	-	-	15,000	-
Fuel Truck	195,000	-	217,413	-	(22,413)
Hoist	25,000	13,462	601	-	10,937
Hydroseeder	1,000	-	-	-	1,000
Jack Stand (2)	15,000	-	-	-	15,000
Lift	85,000	-	-	85,000	-
Loader (3)	989,767	502,533	-	399,630	87,604
Metal Lathe	17,000	-	-	17,000	-
Motor Grader	300,000	317,208	-	-	(17,208)
Pickups (12)	429,299	179,850	-	163,050	86,399
Planer	175,000	-	-	175,000	-
Sander Trucks (14)	2,046,709	1,227,078	-	474,923	344,709
Sedan	22,500	-	-	22,500	-
Semi Truck	175,000	133,023	-	41,977	-
Snow Blower (2)	450,000	160,010	273,267	64,990	(48,267)
Sweeper	-	1,650	-	-	(1,650)
Tandem Truck	230,000	110,702	120,231	-	(933)
Techcrete Equipment	75,000	-	-	75,000	-
Tire Balancer	20,000	-	18,621	1,379	-
Trailer, Side Dump	22,655	-	-	-	22,655
Trucks (5)	273,847	-	221,854	60,881	(8,888)
Utility Vehicles (3)	75,000	31,852	45,606	4,394	(6,852)
Van	88,379	-	-	88,379	-
Total	6,290,775	2,937,865	1,164,454	1,709,103	479,354
Revolving Technology					
Microwave Equipment	768,117	-	-	480,396	287,721
Server Blade	1,537,811	328,448	275,000	898,656	35,707
Switches, Routers, and Equipment	807,238	323,413	-	477,225	6,601
Total	3,113,166	651,861	275,000	1,856,277	330,029
Transit					
Bus Shelter (6)	60,000	-	-	60,000	-
Fare Boxes	315,000	-	-	315,000	-
Fixed Route Bus (12)	5,856,000	-	-	5,856,000	-
Paratransit Buses (8)	942,756	648,395	3,588	272,273	18,500
Radios	250,000	-	216,436	33,564	-
Van (3)	135,000	-	-	135,000	-
Total	7,558,756	648,395	220,024	6,671,837	18,500
Grand Total	\$34,173,957	\$12,680,616	\$4,974,375	\$15,203,710	\$1,315,256

American Recovery Plan Act (ARPA) and Local Government Assistance (LGA) Project Summary

Description		Commitment*	Expensed	Encumbered	Remaining Commitment*
Finance					
Administration	ARPA	\$ 115,071	\$ 8,856	\$ -	\$ 106,215
Personal Protective Equipment & Mobile Technology	LGA	572,439	572,439	-	-
Quality of Life II Bond Refund	LGA	25,200,000	25,200,000	-	-
	Total	25,887,510	25,781,295	-	106,215
Fire					
Public Safety Training Facility Construction	ARPA	2,500,000	-	-	2,500,000
Public Safety Training Facility Construction	LGA	2,500,000	-	1,396,200	1,103,800
	Total	5,000,000	-	1,396,200	3,603,800
Police					
Youth & Community Violence Intervention	ARPA	800,000	-	-	800,000
	Total	800,000	-	-	800,000
Highways & Streets					
7th Street Cul-De-Sac Reconstruction	ARPA	1,250,000	-	-	1,250,000
Arterial Street Improvements	LGA	4,000,000	4,000,000	-	-
	Total	5,250,000	4,000,000	-	1,250,000
Health					
Behavioral Health and Disaster Response	ARPA	700,000	-	-	700,000
Operation Hope Fund	LGA	500,000	500,000	-	-
	Total	1,200,000	500,000	-	700,000
Washington Pavilion					
Cornice and Roof Replacement	ARPA	4,600,000	-	-	4,600,000
	Total	4,600,000	-	-	4,600,000
Parks & Recreation					
YMCA Youth Center Support and Youth Outreach	ARPA	500,000	-	-	500,000
Big Sioux River Low Head Dam Reconstruction	ARPA	5,000,000	-	-	5,000,000
Mary Jo Wegner Arboretum Operating Support & Youth Outreach	ARPA	150,000	-	-	150,000
Parks Expansion: Dakota Aquarium & Butterfly House	LGA	800,000	-	-	800,000
Parks Expansion: Tomar Tennis Courts	LGA	512,500	-	50,250	462,250
River Greenway Improvements	LGA	1,000,000	99,780	697,379	202,841
Neighborhood Park Improvements (Hayward Park)	LGA	2,250,000	112,603	186,657	1,950,740
Zoo Master Plan Improvements	LGA	1,400,000	-	482,200	917,800
Falls Parks Improvements (Jacobson Plaza)	LGA	2,000,000	57,235	317,671	1,625,095
	Total	13,612,500	269,618	1,734,156	11,608,726
Planning & Development					
Workforce and Economic Diversification	LGA	4,000,000	-	-	4,000,000
	Total	4,000,000	-	-	4,000,000
Accessible Housing					
Core Neighborhood Acquisition and Accessible Housing Initiative	ARPA	3,000,000	-	-	3,000,000
Public Safety Home Ownership Program	LGA	500,000	-	-	500,000
Housing Fund Investment	LGA	2,500,000	-	-	2,500,000
	Total	6,000,000	-	-	6,000,000
Water Reclamation					
Water Reclamation System Expansion	ARPA	6,800,000	-	-	6,800,000
	Total	6,800,000	-	-	6,800,000
Grand Total		\$ 73,150,010	\$ 30,550,913	\$ 3,130,356	\$ 39,468,741

Note: 2nd installment of ARPA funds to be received in July 2022 of approximately \$12,707,536.

*Commitment is defined as funds that have been designated for these purposes but may not yet be budgeted or supplemented.



**City of Sioux Falls
Monthly Financial Report
December 31, 2021**

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 2012A Sales Tax	Events Center	3.21%	2033	-	108,440,000	\$ 80,180,000	\$ 80,180,000
Series 2012B (Taxable) Sales Tax	Events Center	1.87%	2023	-	13,705,000	2,780,000	2,780,000
Series 2016A Sales Tax	Administration Building	3.09%	2036	-	20,260,000	18,830,000	18,830,000
Series 2018A Sales Tax	Library & Parks (I) Refunding	2.14%	2025	-	10,635,000	6,510,000	6,510,000
Series 2020A Sales Tax	Public Safety Facility	2.42%	2040	-	42,315,000	41,050,000	41,050,000
Total Sales & Use Tax				-	-	149,350,000	108,300,000
Storm Drainage							
2018 State Revolving Note CW #39	System Construction	1.00%	2030	-	8,829,000	7,196,742	7,196,742
2021 State Revolving Note CW #42	System Construction	1.00%	N/A	7,209,126	2,248,274	2,248,274	9,457,400
Total Storm Drainage				7,209,126	-	9,445,016	16,654,142
Community Development							
State Flex Funds	Rental Rehab Loans	0.00%	2022	-	600,000	600,000	600,000
Total Governmental Debt				7,209,126	-	159,395,016	125,554,142
Business Type Revenue Bonds & Notes							
Water							
Series 2017A Sales Tax	* Lewis & Clark Refunding	1.80%	2026	-	31,045,000	21,350,000	21,350,000
2011 State Revolving Note DW #11	System Improvements	2.25%	2023	-	4,000,000	-	-
Total Water				-	-	21,350,000	21,350,000
Water Reclamation							
2005 State Revolving Note CW #21	System Improvements	2.25%	2027	-	34,813,977	11,674,340	11,674,340
2011 State Revolving Note CW #32	System Improvements	1.25%	2023	-	23,037,837	3,117,846	3,117,846
2011 State Revolving Note CW #33	System Improvements	1.25%	2023	-	13,657,053	2,564,303	2,564,303
2012 State Revolving Note CW #34	System Improvements	2.25%	2024	-	12,040,836	3,903,875	3,903,875
2015 State Revolving Note CW #35	System Improvements	1.25%	2027	1,189,232	10,790,225	6,648,281	7,837,513
2015 State Revolving Note CW #36	System Improvements	1.25%	2028	9,509,456	16,550,544	11,818,814	21,328,270
2016 State Revolving Note CW #37	System Improvements	1.25%	2029	1,936,415	7,350,585	5,302,133	7,238,548
2017 State Revolving Note CW #38	System Improvements	1.00%	2029	2,043,151	9,515,974	7,540,376	9,583,527
2019 State Revolving Note CW #40	System Improvements	1.50%	N/A	2,557,152	24,251,648	24,024,815	26,581,967
2020 State Revolving Note CW #41	System Improvements	2.50%	N/A	30,514,455	11,110,545	11,110,545	41,625,000
Total Water Reclamation				47,749,861	-	87,705,328	135,455,189
Parking							
2018B Sales Tax	* Multi-Use Parking Ramp	3.51%	2032	-	18,540,000	15,245,000	15,245,000
Total Business Type Debt				47,749,861	-	124,300,328	172,050,189
Total Debt				\$ 54,958,987	\$ -	\$ 283,695,345	\$ 297,604,332

* 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, interest rates reflect the true interest cost (TIC) calculated at the time of bond issuance.

**City of Sioux Falls
Monthly Financial Report
December 31, 2021**

Budget/Appropriation Adjustments

Fund	Supplement	Carryforward (CIP/OCEP)	Carryover Encumbrances (CIP/OCEP)	Budget
APPROPRIATED FUNDS:				
General Fund Original				\$ 185,636,492
Adjustments	\$ 21,412,500	\$ -	\$ -	21,412,500
General Fund Adjusted	21,412,500	-	-	207,048,992
Entertainment Tax Original				\$ 8,172,063
Washington Pavilion	4,600,000	1,066,500	78,316	5,744,816
Events Complex	-	1,443,102	130,700	1,573,802
Orpheum	-	-	5,122	5,122
Sioux Falls Stadium	-	36,000	-	36,000
State Theatre	-	-	-	-
Entertainment Venues	1,400,000	-	-	1,400,000
Entertainment Tax Adjusted	6,000,000	2,545,602	214,138	16,931,803
Sales/Use Tax Original				\$ 81,007,826
City Council	-	-	-	-
Facilities Management	900,000	653,960	188,368	1,742,328
Innovation & Technology	-	-	-	-
Communications	-	12,700	5,847	18,547
Fire	2,500,000	876,795	795,109	4,171,904
Police	-	446,802	72,394	519,196
Highways and Streets	8,550,000	10,370,154	7,940,306	26,860,460
Health	-	339,436	86,235	425,671
Parks & Recreation	23,062,500	5,104,050	1,088,331	29,254,881
Library	-	252,397	-	252,397
Planning & Development	-	-	-	-
Economic Development	-	-	-	-
Museum	-	-	-	-
Debt Service	-	-	-	-
Sales/Use Tax Adjusted	35,012,500	18,056,294	10,176,590	144,253,210
Railroad Relocation Plan				\$ -
Adjustments	-	-	-	-
Railroad Relocation Plan Adjusted	-	-	-	-
Housing				\$ 6,413,343
Adjustments	500,000	-	1,647,723	2,147,723
Housing Adjusted	500,000	-	1,647,723	8,561,066
Transit Original				\$ 13,489,908
Adjustments	250,000	3,964,752	533,004	4,747,756
Transit Adjusted	250,000	3,964,752	533,004	18,237,664
Storm Drainage Original				\$ 19,703,309
Adjustments	-	14,302,533	1,989,829	16,292,362
Storm Drainage Adjusted	-	14,302,533	1,989,829	35,995,671
Library Memorial	-	-	-	\$ 5,000
Cottam Memorial	-	-	-	\$ 2,000
Public Safety Facility Construction Original				\$ -
Fire	-	42,892,055	4,025,493	46,917,548
Public Safety Facility Construction Adjusted	-	42,892,055	4,025,493	46,917,548
Events Center Bond Construction Original				\$ -
Adjustments	-	-	-	-
Events Center Bond Construction Adjusted	-	-	-	-
T.I.F. District Fund Original				\$ 3,655,500
Adjustments	-	-	-	-
T.I.F. District Fund Adjusted	-	-	-	3,655,500
Admin Building Construction Original				\$ 100,000.00
Facilities Management	-	2,925	95,523	98,448
Admin Building Construction Adjusted	-	2,925	95,523	198,448
Sioux Falls Flood Control Original				\$ -
Highways and Streets	-	-	-	-
Sioux Falls Flood Control Adjusted	-	-	-	-

**City of Sioux Falls
Monthly Financial Report
December 31, 2021**

Budget/Appropriation Adjustments

Fund	Supplement	Carryforward (CIP/OCEP)	Carryover Encumbrances (CIP/OCEP)	Budget
NON-APPROPRIATED FUNDS:				
Electric Light Original				\$ 9,394,932
Adjustments	-	5,635,182	147,945	5,783,127
Electric Light Adjusted	-	5,635,182	147,945	15,178,059
Public Parking Original				\$ 3,223,856
Adjustments	-	950,210	46,862	997,072
Public Parking Adjusted	-	950,210	46,862	4,220,928
Sanitary Landfill Original				\$ 15,338,495
Adjustments	-	2,974,528	1,765,871	4,740,399
Sanitary Landfill Adjusted	-	2,974,528	1,765,871	20,078,894
Water Original				\$ 43,426,657
Adjustments	-	6,678,429	3,900,271	10,578,700
Water Adjusted	-	6,678,429	3,900,271	54,005,357
Water Reclamation Original				\$ 107,117,984
Adjustments	6,800,000	48,678,263	16,680,320	72,158,583
Water Reclamation Adjusted	6,800,000	48,678,263	16,680,320	179,276,567
Fleet Revolving Original				\$ 14,214,085
Adjustments	-	1,082,625	342,150	1,424,775
Fleet Revolving Adjusted	-	1,082,625	342,150	15,638,860
Technology Revolving Original				\$ 5,464,640
Adjustments	-	1,256,312	480,854	1,737,166
Technology Revolving Adjusted	-	1,256,312	480,854	7,201,806
Facilities Management				\$ 5,653,100
Adjustments	2,900,000	-	-	2,900,000
Facilities Management Adjusted	2,900,000	-	-	8,553,100
Health/Life Benefit	-	-	-	\$ 24,118,514
Workers' Compensation	-	-	-	\$ 1,966,165
Insurance Liability	-	-	-	\$ 2,091,042
Fiduciary Funds	-	-	-	\$ 43,421,723
Original Budget (All Funds)				593,616,633
Total Adjustments				263,941,283
Total Adjusted Budget (All Funds)	\$ 72,875,000	\$ 149,019,710	\$ 42,046,573	\$ 857,557,916

Supplement Detail:

	Budget	
	Revenue	Expense
Effective Supplements		
January		
General Fund - Health - Unassigned Fund Balance (Ord. 1-21)	\$ -	\$ 100,000
May		
General Fund - Transfer - Unassigned Fund Balance (Ord. 40-21) - LGA	-	10,650,000
Sales Tax Fund - Parks & Recreation - General Fund Transfer (Ord. 40-21)	6,650,000	6,650,000
Sales Tax Fund - Highways & Streets - General Fund Transfer (Ord. 40-21)	4,000,000	4,000,000
Sales Tax Fund - Parks & Recreation - Contributions (Ord. 40-21)	8,900,000	8,900,000
General Fund - Health - Unassigned Fund Balance (Ord. 40-21) - LGA	-	500,000
General Fund - Parks & Recreation - Unassigned Fund Balance (Ord. 42-21)	-	250,000
August		
General Fund - Health - State Grant (Ord. 81-21)	300,000	300,000
General Fund - General Facilities - State Grant (Ord. 81-21)	500,000	500,000
September		
General Fund - Parks and Recreation - Unassigned Fund Balance (Ord. 95-21) - LGA	-	800,000
General Fund - Transfer - Unassigned Fund Balance (Ord. 95-21) - LGA	-	3,012,500
Sales Tax Fund - Fire Rescue - General Fund Transfer (Ord. 95-21) - LGA	2,500,000	2,500,000
Sales Tax Fund - Parks & Recreation - General Fund Transfer (Ord. 95-21) - LGA	512,500	512,500
General Fund - Transfer - Unassigned Fund Balance (Ord. 95-21) - LGA	-	3,000,000
Housing Fund - Accessible Housing - General Fund Transfer (Ord. 95-21) - LGA	500,000	500,000
General Fund - Transfer - Unassigned Fund Balance (Ord. 95-21)	-	2,000,000
Centralized Facilities Fund - Centralized Facilities - General Fund Transfer (Ord. 95-21)	2,000,000	2,000,000
Sales Tax Fund - Transfer - Unassigned Fund Balance (Ord. 95-21)	-	900,000
Centralized Facilities Fund - Centralized Facilities - Sales Tax Fund Transfer (Ord. 95-21)	900,000	900,000
Sales Tax Fund - Highways & Streets - Federal Grant (Ord. 95-21) - ARPA	1,250,000	1,250,000
Entertainment Tax Fund - Entertainment Venues - Washington Pavilion - Federal Grant (Ord. 95-21) - ARPA	4,600,000	4,600,000
Entertainment Tax Fund - Entertainment Venues - Unassigned Fund Balance (Ord. 95-21)	-	1,400,000

**City of Sioux Falls
 Monthly Financial Report
 December 31, 2021**

Budget/Appropriation Adjustments

Supplement Detail (cont.):	Budget	
	Revenue	Expense
Effective Supplements (cont.)		
September (cont.)		
General Fund - Health - State Grant (Ord. 95-21)	100,000	100,000
Sales Tax Fund - Parks & Recreation - Unassigned Fund Balance (Ord. 96-21)		7,000,000
Water Reclamation Fund - Federal Grant (Res. 89-21) - ARPA	6,800,000	6,800,000
October		
General Fund - Fire - Unassigned Fund Balance (Ord. 115-21)		200,000
Transit Fund - Unassigned Fund Balance (Ord. 115-21)		250,000
December		
Sales Tax Fund - Highways & Streets - Platting Fees (Ord. 145-21)	\$ 3,300,000	\$ 3,300,000
Total Effective Supplements	\$ 42,812,500	\$ 72,875,000