

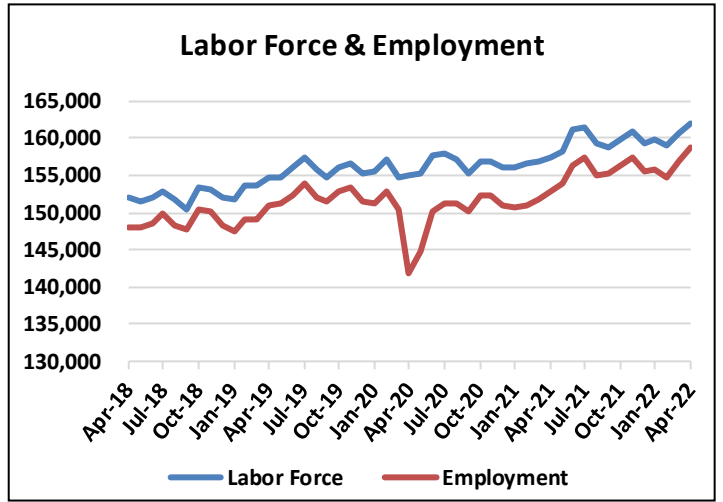
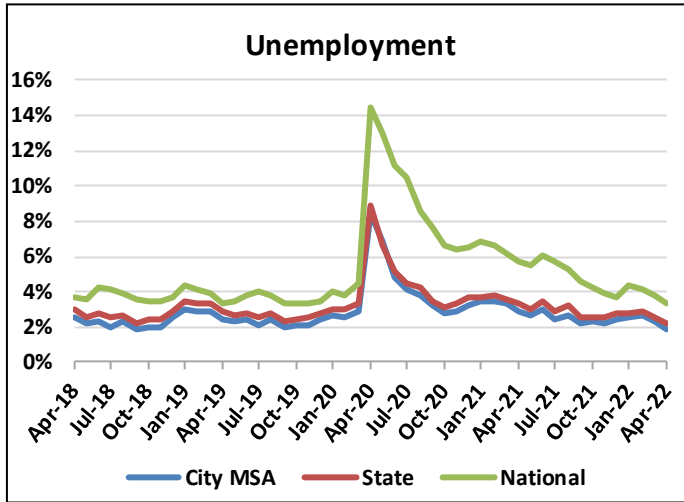
# **City of Sioux Falls Monthly Financial Status Report**

**(Unaudited)**

**May 31, 2022**

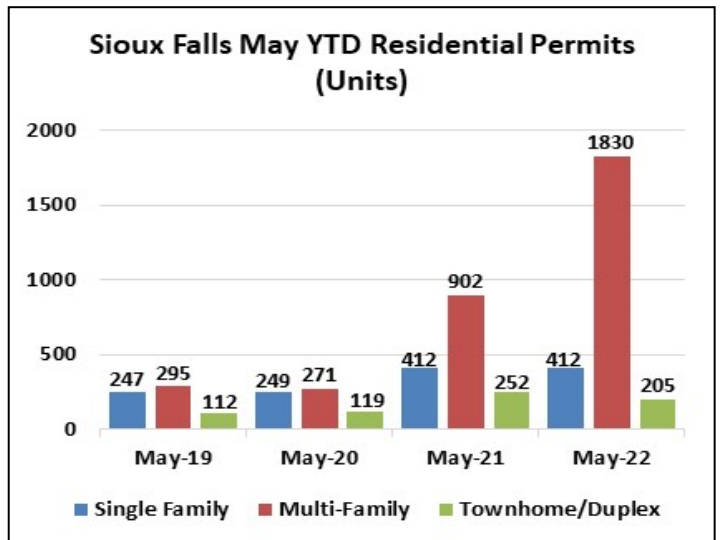
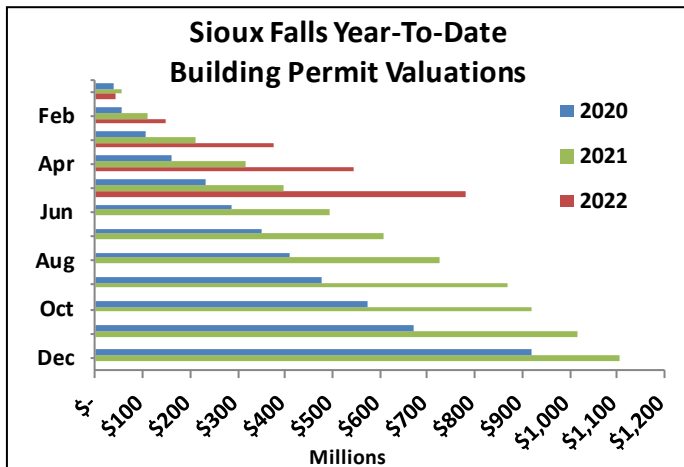
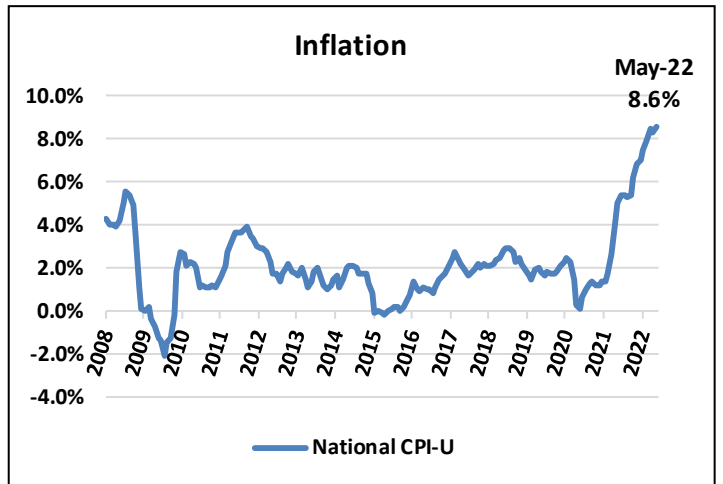
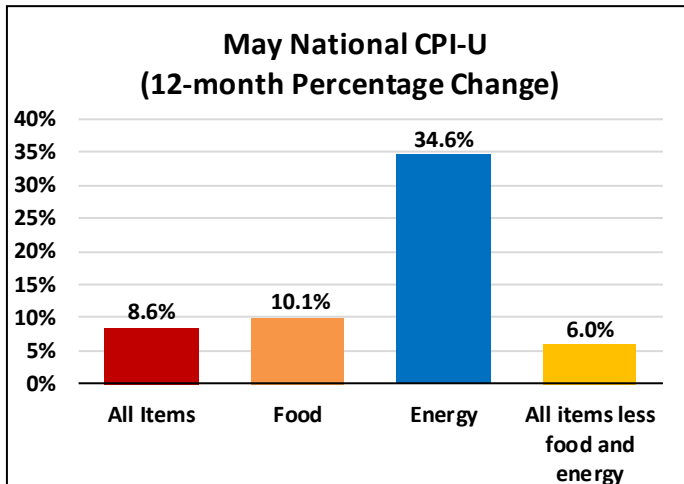
# Economic and Financial Overview

May 2022

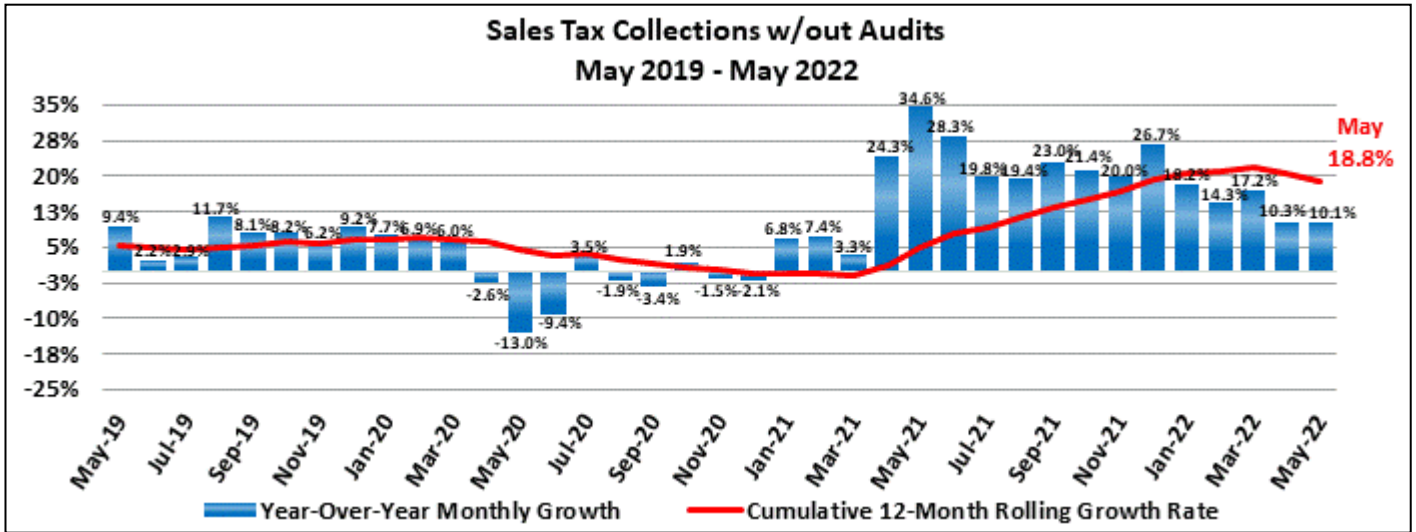


City MSA	Feb 2022	Mar 2022	Apr 2022
Unemployment	4,242	3,721	3,131
Unemployment Rate	2.7%	2.3%	1.9%

City MSA	Feb 2022	Mar 2022	Apr 2022
Labor Force	158,940	160,704	161,912
Employment	154,698	156,983	158,781

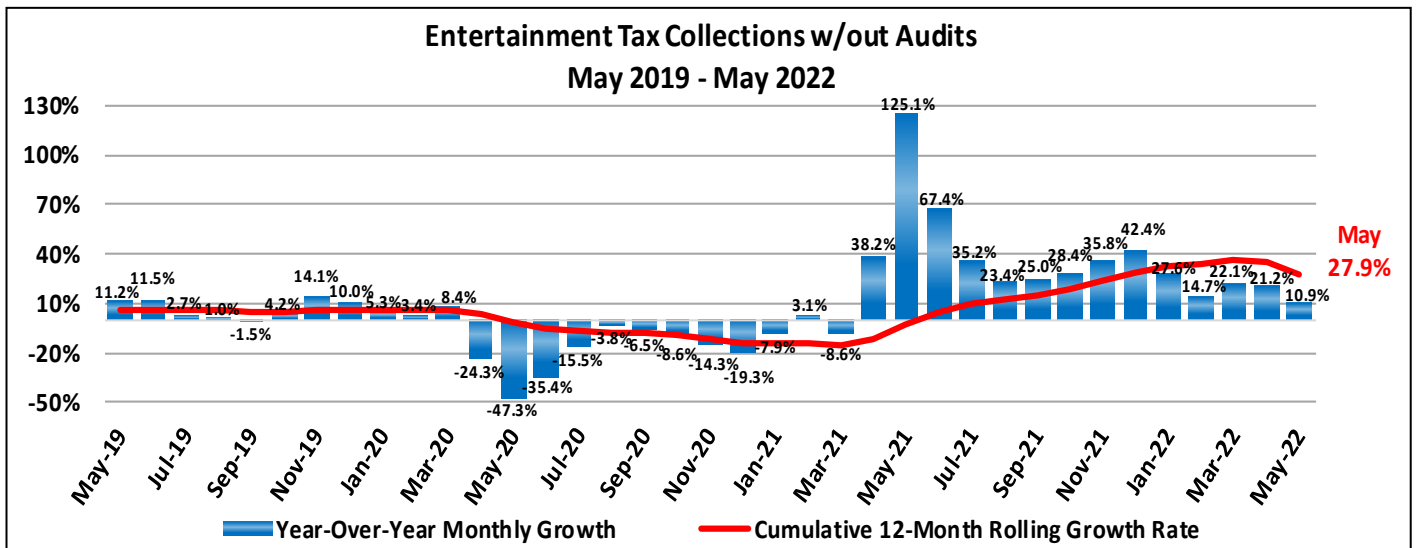


	May 2020	May 2021	May 2022
YTD Valuations	\$233.3	\$396.0	\$780.4



The 12-month rolling average (less audits) ended the month at 18.8%. On a year-over-year basis, as shown above, collections for May 2022 were up 10.1% over May 2021.

Taxable Sales Transactions by Industry (top 10 sales tax industries based on total taxable sales)	Feb 2022 vs. Feb 2021		Mar 2022 vs. Mar 2021		Apr 2022 vs. Apr 2021	
	Actual Change	% Change	Actual Change	% Change	Actual Change	% Change
<b>Industries Experiencing Growth/Reductions</b>						
1. Department Stores & General Merchandise Stores	\$9.2M	15%	\$4.0M	5%	\$7.6M	10%
2. Wholesale Trade of Durable & Non Durable Goods	\$10.5M	29%	\$10.6M	23%	\$9.7M	21%
3. Eating Establishments	\$5.9M	17%	\$4.5M	10%	\$4.9M	12%
4. Business Services	(\$2.1M)	(6%)	\$5.7M	13%	\$7.3M	19%
5. Lumber, Hardware, and Garden Supplies	\$3.3M	11%	\$1.3M	3%	(\$5.8M)	(11%)
6. Grocery Stores, Meat & Other Food Stores	\$2.1M	6%	\$0.8M	2%	\$1.7M	5%
7. Remote Retailer Sales	\$6.3M	26%	\$9.3M	27%	\$6.6M	22%
8. Home Furniture, Furnishing and Equipment Stores	\$3.1M	15%	\$9.0M	32%	\$2.4M	10%
9. Manufacturing	\$3.8M	30%	\$10.6M	68%	\$1.1M	4%
10. Construction	\$5.1M	58%	\$30.4M	320%	\$3.1M	55%
<b>Sioux Falls Total Taxable Sales</b> (do not add; not all included)	<b>\$86.3M</b>	<b>17%</b>	<b>\$76.9M</b>	<b>12%</b>	<b>\$65.7M</b>	<b>10%</b>

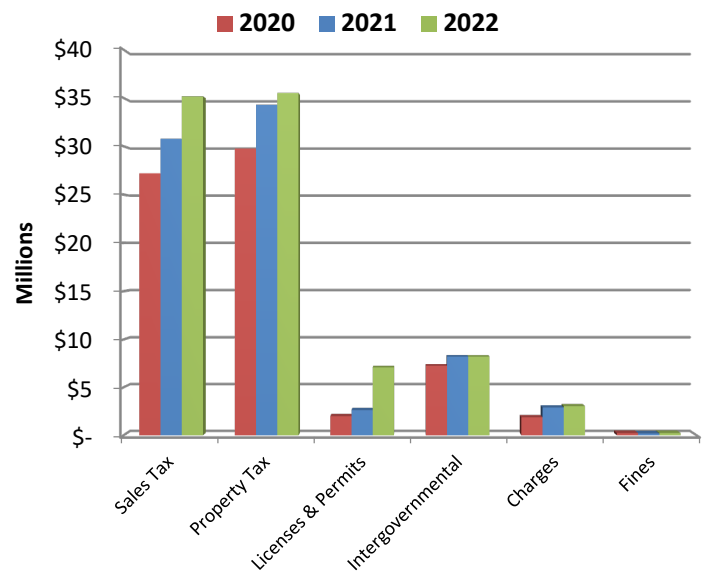


# GENERAL FUND - REVENUE ANALYSIS

## YTD REVENUE

	2021	% Budget	2022	% Budget
January	\$ 9,485,526	5%	\$ 11,080,476	6%
February	11,832,174	12%	12,888,628	12%
March	9,602,199	17%	12,324,272	19%
April	12,745,101	24%	13,649,939	26%
May	39,203,151	46%	42,343,541	47%
June	13,978,584	54%	-	-
July	11,159,446	60%	-	-
August	10,619,006	66%	-	-
September	9,835,881	71%	-	-
October	12,499,837	78%	-	-
November	35,499,073	98%	-	-
December	15,107,125	106%	-	-
12-31 Actual	<u>\$ 191,567,103</u>	106%	<u>\$ 92,286,856</u>	47%
YTD Actuals	<u>\$ 82,868,150</u>	46%	<u>\$ 92,286,856</u>	47%
Budget	\$ 180,220,567		\$ 195,767,254	

## YTD REVENUE BY SOURCE

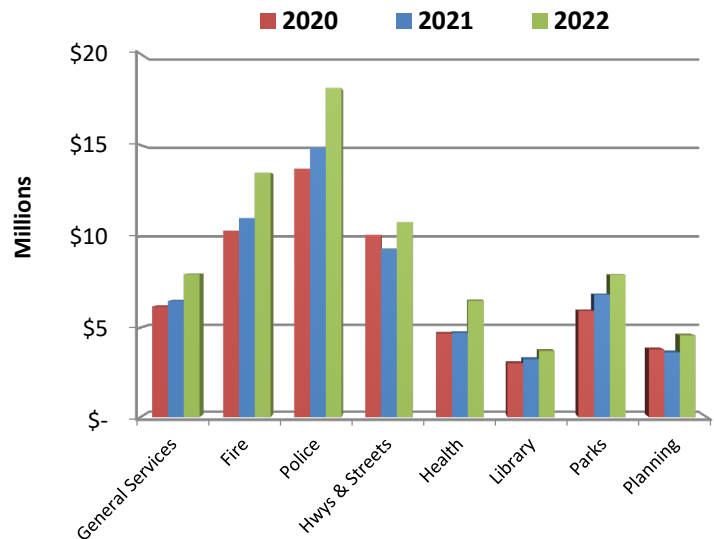


# GENERAL FUND - EXPENDITURE ANALYSIS

## YTD EXPENDITURES

	2021	% Budget	2022	% Budget
January	\$ 10,255,752	6%	\$ 11,542,264	5%
February	13,929,564	13%	11,905,622	11%
March	12,449,135	20%	21,754,262	21%
April	12,065,615	26%	15,696,989	28%
May	11,818,147	33%	13,708,439	34%
June	12,814,096	39%	-	-
July	26,508,412	54%	-	-
August	13,004,539	61%	-	-
September	14,127,860	68%	-	-
October	13,008,859	75%	-	-
November	12,674,505	82%	-	-
December	27,866,837	97%	-	-
12-31 Actual	<u>\$ 180,523,322</u>	97%	<u>\$ 74,607,577</u>	34%
YTD Actuals	<u>\$ 60,518,214</u>	33%	<u>\$ 74,607,577</u>	34%
Budget	\$ 185,986,492		\$ 218,150,423	

## YTD EXPENDITURES BY DEPARTMENT



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**FUND SUMMARIES**

The focus of the General Fund, Sales Tax Fund, and all other non-internal service or enterprise funds within this monthly status report is on **available fund balance** as this is the balance that is anticipated to be available if actual results are as budgeted. In addition to the budget, unbudgeted changes in certain reserves such as inventories and debt service also impact the available balance. Estimated (or projected) unspent balance and allowances for changes in reserves are shown when they can be reasonably estimated. The summaries also contain a cash breakdown to identify available versus restricted or designated cash balances.

The focus of the internal service and enterprise funds within this monthly financial status report is on **cash flow** as these funds are driven by service levels not budget. These funds must have the necessary cash flow to meet current operating expenditures, maintain existing and construct new infrastructure, and to build reserves to meet unanticipated capital outlays or shortfalls in operating revenue.

**General Fund Summary..... 1**

The General Fund is the City’s primary operating fund. The primary revenue sources are the first penny sales tax and property taxes. Other revenues include the frontage tax, licenses and permits, federal, state and county shared revenues, and charges for goods and services. Expenditures are used to fund operating activities including personnel expenditures for wages and benefits, professional services, repair and maintenance, supplies and materials, utilities, and other non-capital costs.

In addition to providing a current budget to actual expenditures comparison, the report also measures performance to two policy targets established by the City Council. The first is a comparison of the estimated available fund balance to budgeted expenditures with a target of 25% available fund balance to budget at year-end. The second policy target is an 11% cash balance to budget.

**Sales & Use Tax Summary..... 2**

The Sales & Use Tax Fund is a special revenue fund that accounts for capital purchases and debt service funded by the second penny sales tax. In addition to sales tax, revenues include special assessments and state or federal grants. Expenditures include purchase and construction of land, buildings, infrastructure, other capital improvements, and capital equipment.

As large construction project contracts are awarded and paid throughout the year and into future years, encumbrances have been added to the actual-to-budget comparison to provide a more accurate picture of remaining project budget balances. The long-term nature of the contracts and agreements is also the reason for the focus on unobligated fund balances to identify the estimated remaining resources that may be programmed for capital projects.

**Municipal Sales & Use Tax Collections (Accrual Basis)..... 3**

This report provides the detail of the sales & use tax receipts that are collected and remitted to the City by the State of South Dakota Department of Revenue. The first and second penny sales taxes are collected on essentially all local sales and are used as described above. The entertainment tax is collected on lodging, sales of alcoholic beverages, dining out, as well as ticket sales or admissions. The entertainment tax is used to fund operating and capital activities related to the operations of the Events Complex, Washington Pavilion, Orpheum Theatre, Sioux Falls Stadium and Great Plains Zoo. The lodging tax is collected on overnight stays with the entire amount collected being remitted to the Convention and Visitors Bureau for promoting the City. This report is prepared on an accrual basis consistent with collections for the month from the State Department of Revenue.

**Compilation of Other Funds ..... 4-6**

Special Revenue Funds are used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes. Additional Special Revenue Funds include the Entertainment Tax Fund, 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.

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**Internal Service Funds ..... 6**

The internal service funds are used to effectively accumulate and allocate costs internally among the City's various functions. Internal Service Funds are used for the City's self-insured health plan, workers' compensation, liability insurance, technology, 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 power and distribution, 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 ..... 18-19**

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, 2022**

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

Available Fund Balance (25% Policy Target)			YTD Percentage of Budget		
	Current Budget	Actual			
Available Fund Balance Jan 1	\$ 77,673,557	\$ 77,673,557			
Revenues	195,767,254	92,286,856			
Expenditures	(218,150,423)	(74,607,577)			
Net Change in Fund Balance	(22,383,169)	17,679,278			
Original Unspent Budget Assumption	4,000,000	4,000,000			
<b>Available Fund Balance</b>	<b>\$ 59,290,388</b>	<b>\$ 95,352,835</b>			
<b>% Available Fund Balance to Budget</b>	<b>27.2%</b>				
Unrestricted Cash Balance	\$ 90,435,742				
<b>% Available Cash Balance to Budget</b>	<b>41.5%</b>				

Budget Status						
Revenue	Current Budget	Actual Revenue	Long/(Short)	2022 YTD % of Budget	2021 YTD % of Budget	2020 YTD % of Budget
<b>Taxes</b>						
Property Tax	\$ 73,883,165	\$ 35,490,929	\$ (38,392,236)	48%	48%	44%
Sales Tax	76,536,148	35,175,492	(41,360,656)	46%	44%	40%
Frontage Tax	5,035,877	2,433,224	(2,602,653)	48%	51%	46%
Lodging Tax	1,020,773	416,014	(604,759)	41%	30%	26%
CVB BID Tax	2,197,820	776,867	(1,420,953)	35%	29%	27%
Other	113,500	33,250	(80,250)	29%	46%	34%
<b>Total Taxes</b>	<b>158,787,283</b>	<b>74,325,776</b>	<b>(84,461,507)</b>	<b>47%</b>	<b>46%</b>	<b>42%</b>
<b>Licenses and Permits</b>	<b>6,424,667</b>	<b>7,096,555</b>	<b>671,888</b>	<b>110%</b>	<b>45%</b>	<b>36%</b>
<b>Intergovernmental Revenue</b>						
Federal and State Grants	10,681,270	3,561,270	(7,120,000)	33%	48%	47%
Motor Vehicle Licenses	3,250,000	1,099,462	(2,150,538)	34%	34%	38%
County Support	1,280,000	641,250	(638,750)	50%	50%	50%
Liquor Tax Reversion	1,000,046	310,469	(689,577)	31%	57%	25%
Bank Franchise Tax	1,500,000	2,507,527	1,007,527	167%	264%	233%
Health and Fire Reversion	809,000	-	(809,000)	0%	20%	21%
Wheel Tax	200,000	56,584	(143,416)	28%	28%	46%
Other	76,759	44,023	(32,736)	57%	45%	16%
<b>Total Intergovernmental Revenue</b>	<b>18,797,075</b>	<b>8,220,584</b>	<b>(10,576,491)</b>	<b>44%</b>	<b>59%</b>	<b>56%</b>
<b>Charges for Goods and Services</b>	<b>8,960,429</b>	<b>3,050,023</b>	<b>(5,910,406)</b>	<b>34%</b>	<b>33%</b>	<b>21%</b>
<b>Fines and Forfeitures</b>	<b>629,000</b>	<b>240,107</b>	<b>(388,893)</b>	<b>38%</b>	<b>31%</b>	<b>37%</b>
<b>Investment Revenue</b>	<b>550,000</b>	<b>(895,648)</b>	<b>(1,445,648)</b>	<b>-163%</b>	<b>-15%</b>	<b>109%</b>
<b>Other Revenue</b>	<b>1,618,800</b>	<b>249,458</b>	<b>(1,369,342)</b>	<b>15%</b>	<b>36%</b>	<b>43%</b>
<b>Total General Fund Revenue</b>	<b>\$ 195,767,254</b>	<b>\$ 92,286,856</b>	<b>\$ (103,480,398)</b>	<b>47%</b>	<b>46%</b>	<b>42%</b>
<b>Expenditures by Department</b>						
Mayor	\$ 883,841	\$ 290,598	\$ 593,243	33%	32%	36%
City Council	1,875,145	803,271	1,071,874	43%	40%	39%
Attorney	2,317,632	894,617	1,423,015	39%	31%	33%
HR	2,204,089	709,394	1,494,695	32%	38%	32%
Finance	3,573,926	1,364,139	2,209,787	38%	34%	35%
Facilities Management	2,705,395	853,317	1,852,078	32%	40%	32%
Innovation & Technology	5,581,612	2,046,679	3,534,933	37%	33%	33%
Communications	2,676,526	961,871	1,714,655	36%	31%	28%
<b>Total General Government</b>	<b>21,818,166</b>	<b>7,923,886</b>	<b>13,894,280</b>	<b>36%</b>	<b>34%</b>	<b>33%</b>
Fire	33,089,080	13,479,505	19,609,575	41%	35%	35%
Police	45,760,045	18,130,457	27,629,588	40%	34%	34%
<b>Total Public Safety</b>	<b>78,849,125</b>	<b>31,609,962</b>	<b>47,239,163</b>	<b>40%</b>	<b>34%</b>	<b>34%</b>
<b>Total Highways &amp; Streets</b>	<b>31,045,194</b>	<b>10,782,846</b>	<b>20,262,348</b>	<b>35%</b>	<b>33%</b>	<b>37%</b>
<b>Total Public Health</b>	<b>17,936,293</b>	<b>6,466,071</b>	<b>11,470,222</b>	<b>36%</b>	<b>31%</b>	<b>26%</b>
Parks	23,264,260	7,886,036	15,378,224	34%	33%	29%
Libraries	9,420,799	3,690,095	5,730,704	39%	37%	37%
<b>Total Culture &amp; Recreation</b>	<b>32,685,059</b>	<b>11,576,131</b>	<b>21,108,928</b>	<b>35%</b>	<b>34%</b>	<b>32%</b>
<b>Total Planning &amp; Development Services</b>	<b>26,350,539</b>	<b>4,567,681</b>	<b>21,782,858</b>	<b>17%</b>	<b>30%</b>	<b>32%</b>
Transfers	9,466,047	1,681,000	7,785,047	18%	66%	21%
<b>Total General Fund Expenditures</b>	<b>\$ 218,150,423</b>	<b>\$ 74,607,577</b>	<b>\$ 143,542,845</b>	<b>34%</b>	<b>36%</b>	<b>33%</b>

**City of Sioux Falls  
Monthly Financial Report  
May 31, 2022**

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

<b>Unreserved Fund Balance &amp; Cash Status:</b>			
<b>Fund Balance January 1</b>	\$ 74,854,041	<b>Cash Balance January 1</b>	\$ 73,574,603
Due from Other Entities	10,018,023	Change in Cash Balance	17,293,509
Less Restricted	(21,245,470)	<b>Cash Balance May 31</b>	\$ 90,868,112
Less Reserve	(4,870,000)	Less Designated Cash	(7,273,930)
Less Committed	(47,053,350)	Less Restricted Cash	(567,719)
<b>Available Fund Balance January 1</b>	<b>\$ 11,703,244</b>	Less Cash in Trust	(28,841,342)
ARPA Reallocated from Entertainment Tax	2,000,000	<b>Available Cash Balance</b>	<b>\$ 54,185,122</b>
<b>Available Fund Balance with ARPA Transfer</b>	<b>\$ 13,703,244</b>		
Pending Supplements (Use of Reserves)			
Ordinance 48-22	13,670,000		
<b>Available Fund Balance</b>	<b>\$ 33,244</b>		

<b>Budget Status:</b>				
<b>Revenue</b>	<b>Current Budget</b>	<b>Actual</b>	<b>Long(Short)</b>	
Taxes	\$ 76,536,148	\$ 35,175,491	\$ (41,360,657)	
Federal and State Grants	12,237,283	1,114,689	(11,122,594)	
Interest Earned on Trust Investments	250,000	(619,364)	(869,364)	
Special Assessments	550,000	-	(550,000)	
Platting Fees	2,580,000	2,015,102	(564,898)	
Contributions	26,726,112	2,620,176	(24,105,936)	
Other	150,000	239,256	89,256	
<b>Total Sales/Use Tax Fund Revenue</b>	<b>\$ 119,029,543</b>	<b>\$ 40,545,351</b>	<b>\$ (78,484,192)</b>	
<b>Expenditures by Department</b>	<b>Current Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Balance</b>
Facilities Management	\$ 1,478,498	\$ 139,863	\$ 206,021	\$ 1,132,614
Communications	37,641	220	-	37,421
Fire	9,047,147	2,604,458	1,974,034	4,468,656
Police	2,977,155	879,254	1,242,460	855,441
Highways & Streets	97,184,890	8,987,185	43,389,067	44,808,638
Health	448,910	-	-	448,910
Park/Recreation	47,442,629	939,318	7,202,440	39,300,871
Library	1,863,357	185,927	-	1,677,429
Planning & Development Services	168,000	20,000	-	148,000
<b>Total Departmental Expenditures</b>	<b>160,648,227</b>	<b>13,756,225</b>	<b>54,014,022</b>	<b>92,877,980</b>
<b>Total Debt Service and Transfers Out</b>	<b>18,047,897</b>	<b>3,038,009</b>	<b>-</b>	<b>15,009,888</b>
<b>Total Sales/Use Tax Fund</b>	<b>\$ 178,696,124</b>	<b>\$ 16,794,233</b>	<b>\$ 54,014,022</b>	<b>\$ 107,887,868</b>



City of Sioux Falls  
Monthly Financial Report  
May 31, 2022

**Municipal Sales/Use Tax Collections (Accrual Basis)**

	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax		Lodging Tax	
	2022 1%	2021 1%	2022 1%	2021 1%	2022 1%	2021 1%	2022 1%	2021 1%
January	\$ 8,563,251	\$ 7,242,754	\$ 8,563,251	\$ 7,242,754	\$ 815,525	\$ 638,948	\$ 67,860	\$ 43,472
February	6,345,565	5,551,111	6,345,565	5,551,111	755,359	658,754	71,267	50,177
March	5,999,722	5,120,697	5,999,722	5,120,697	708,424	580,147	74,671	55,745
April	7,268,007	6,586,405	7,268,007	6,586,405	899,451	742,091	104,739	75,096
May	6,932,092	6,294,531	6,932,092	6,294,531	884,829	797,949	97,477	80,062
June	-	6,408,787	-	6,408,787	-	793,545	-	92,824
July	-	7,487,798	-	7,487,798	-	840,511	-	117,286
August	-	6,863,948	-	6,863,948	-	871,085	-	149,645
September	-	6,932,162	-	6,932,162	-	877,196	-	128,348
October	-	7,017,521	-	7,017,521	-	819,477	-	108,748
November	-	6,857,131	-	6,857,131	-	840,493	-	111,085
December	-	6,918,286	-	6,918,286	-	774,060	-	88,255
<b>Total Current Collections YTD</b>	<b>\$ 35,108,638</b>	<b>\$ 30,795,498</b>	<b>\$ 35,108,638</b>	<b>\$ 30,795,498</b>	<b>\$ 4,063,588</b>	<b>\$ 3,417,889</b>	<b>\$ 416,014</b>	<b>\$ 304,553</b>
<b>Percent Change Current Collections YTD</b>	<b>14.0%</b>	<b>14.6%</b>	<b>14.0%</b>	<b>14.6%</b>	<b>18.9%</b>	<b>19.5%</b>	<b>36.6%</b>	<b>16.2%</b>
<b>Adjustments to Current Collections</b>								
State Audit Collections/Adjustments	130,669	26,243	130,668	26,243	4,312	2,409	-	-
City Economic Development Refund (ORD 42-05)	(63,814)	(37,743)	(63,814)	(37,743)	-	-	-	-
<b>Net Reportable Revenue YTD</b>	<b>\$ 35,175,492</b>	<b>\$ 30,783,999</b>	<b>\$ 35,175,491</b>	<b>\$ 30,783,999</b>	<b>\$ 4,067,899</b>	<b>\$ 3,420,298</b>	<b>\$ 416,014</b>	<b>\$ 304,553</b>
<b>Percent Change YTD Net Reportable Revenue</b>	<b>14.3%</b>	<b>13.2%</b>	<b>14.3%</b>	<b>13.2%</b>	<b>18.9%</b>	<b>19.4%</b>	<b>36.6%</b>	<b>16.2%</b>

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**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	\$ 15,254,739	\$ 15,254,739		Total	\$ 17,959,779
Less Restricted	(3,733,128)	(3,733,128)		Available	<u>\$ 17,959,779</u>
Spendable Fund Balance	11,521,611	11,521,611			
Revenues	13,225,853	3,871,562	29%		
Expenditures					
Events Complex (Operating & Capital)	4,875,769	397,726	8%		
Orpheum Theatre (Operating & Capital)	968,164	256,852	27%		
Washington Pavilion (Operating & Capital)	9,872,703	1,241,813	13%		
Sioux Falls Stadium (Operating & Capital)	729,798	40,029	5%		
Total Expenditures	<u>16,446,434</u>	<u>1,936,420</u>	<u>12%</u>		
Net Change in Fund Balance	<u>(3,220,581)</u>	<u>1,935,142</u>			
Less Encumbered & Committed		7,542,140			
Available Fund Balance	<u>\$ 8,301,030</u>	<u>\$ 5,914,613</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	\$ 27,052,060	\$ 27,052,060		Total	\$ 8,031,824
Less Restricted	(20,313,494)	(20,313,494)		Designated	3,764,913
Spendable Fund Balance	6,738,566	6,738,566		Restricted	2,296,755
Revenues	9,649,500	2,724,258	28%	Available	<u>\$ 1,970,157</u>
Expenditures	10,927,292	1,405,686	13%		
Net Change in Fund Balance	<u>(1,277,792)</u>	<u>1,318,572</u>			
Available Fund Balance	<u>\$ 5,460,774</u>	<u>\$ 8,057,138</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	\$ 8,405,938	\$ 8,405,938		Total	\$ 4,401,341
Less Restricted	(438,253)	(438,253)		Available	<u>\$ 4,401,341</u>
Spendable Fund Balance	7,967,685	7,967,685			
Revenues					
Federal Grants	12,701,152	-			
State Operating	74,216	-			
Transfers In (General Fund & Sales Tax Fund)	7,035,047	-			
Miscellaneous	-	-			
Total Revenues	<u>19,810,415</u>	<u>-</u>			
Expenditures					
Operating	12,352,100	4,004,595	32%		
Capital	12,091,861	-			
Total Expenditures	<u>24,443,961</u>	<u>4,004,595</u>	<u>16%</u>		
Net Change in Fund Balance	<u>(4,633,546)</u>	<u>(4,004,595)</u>			
Available Fund Balance	<u>\$ 3,334,139</u>	<u>\$ 3,963,090</u>			

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**STORM DRAINAGE FUND (272)**

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 9,728,505	\$ 9,728,505		Total	\$ 14,041,592
Less Restricted	-	-		Available	\$ 14,041,592
Spendable Fund Balance	9,728,505	9,728,505			
Revenues	22,543,016	7,684,149	34%		
Expenditures					
Operating	4,508,965	1,339,675	30%		
Capital	25,208,117	1,257,278	5%		
Debt Service	1,940,919	465,739	24%		
Total Expenditures	31,658,001	3,062,692	10%		
Net Change in Fund Balance	(9,114,985)	4,621,457			
Available Fund Balance	\$ 613,520	\$ 14,349,962			

**T.I.F. DISTRICT FUND (396)**

Description: Improvements funded by Tax Increment Financing.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 22	\$ 22		Total	\$ 50,022
Less Restricted	-	-		Restricted	22
Spendable Fund Balance	22	22		Trust	-
Revenues	3,744,000	1,638,533	44%	Available	\$ 50,000
Expenditures	3,744,000	1,638,533	44%		
Net Change in Fund Balance	-	0			
Available Fund Balance	\$ 22	22			

**OUTSTANDING T.I.F. DISTRICTS**

<u>TIF #/Location</u>	<u>Approved Plan Beginning - Ending Year</u>	<u>Base Equalized Taxable Valuation</u>	<u>Base Property Taxes</u>	<u>Current Equalized Taxable Valuation<sup>1</sup></u>	<u>Current Property Taxes<sup>1</sup></u>	<u>Increment Paid to Date</u>	<u>Total Reimbursable Approved Project Costs (Less Financing Costs)</u>
TIF #10 Lumber Exchange	2010-2030	778,651	15,363	22,850,002	450,831	3,105,065	4,750,000
TIF #11 Bancroft	2011-2031	295,270	5,826	3,557,496	70,189	414,149	475,000
TIF #12 DeKalb Lofts	2011-2031	15,112,683	298,173	24,094,834	475,391	1,048,708	1,503,000
TIF #13 Raven	2012-2032	4,571,705	90,200	13,970,630	275,641	1,135,703	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,691,952	33,382	11,877,787	234,349	1,447,784	2,224,000
TIF #15 Sports Complex	2012-2032	271,775	5,362	46,496,087	917,368	5,574,447	10,262,772 <sup>2</sup>
TIF #16 Whittier Heights	2012-2032	258,187	5,094	13,372,581	263,841	832,974	2,820,000
TIF #18 Phillips Avenue Lofts	2013-2033	770,775	15,207	8,137,750	160,558	743,633	2,560,000
TIF #20 Washington Square	2015-2035	357,287	7,049	18,899,817	372,893	1,122,278	2,900,000
TIF #21 Cascade (Phillips)	2017-2037	396,256	7,818	19,931,308	393,245	647,730	4,100,000
TIF #23 Foundation Park North	2020-2040	3,522,542	86,197	7,864,507	192,444	-	94,371,313
TIF #24 Steel District	2021-2041	1,591,054	31,391	1,494,000	29,477	-	21,508,407
TIF #25 Cherapa Place	2021-2041	24,102,300	475,538	22,632,060	446,531	-	25,375,592

<sup>1</sup> Values represent amounts levied in 2021 and payable in 2022.

<sup>2</sup> 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.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 41,899	\$ 41,899		Total	\$ 41,377
Less Restricted	(24,767)	(24,767)		Restricted	24,767
Spendable Fund Balance	17,132	17,132		Available	\$ 16,610
Revenues	300	(491)	-164%		
Expenditures	5,000	-			
Net Change in Fund Balance	(4,700)	(491)			
Available Fund Balance	\$ 12,432	\$ 16,641			

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**COTTAM MEMORIAL FUND (486)**

Description: As a bequest from the Cottam estate, interest from this Fund is used to recognize meritorious or heroic service.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 5,675	\$ 5,675		Total	\$ 5,604
Less Restricted	(2,000)	(2,000)		Restricted	2,000
Spendable Fund Balance	<u>3,675</u>	<u>3,675</u>		<b>Available</b>	<b><u>\$ 3,604</u></b>
Revenues	50	(67)	-133%		
Expenditures	<u>2,000</u>	<u>-</u>			
Net Change in Fund Balance	<u>(1,950)</u>	<u>(67)</u>			
Available Fund Balance	<u>\$ 1,725</u>	<u>\$ 3,608</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	\$ 42,192,401	\$ 42,192,401		Total	\$ 38,560,688
Less Restricted	-	-		Trust	41,642,054
Spendable Fund Balance	<u>42,192,401</u>	<u>42,192,401</u>		<b>Available*</b>	<b><u>\$ (3,081,366)</u></b>
Revenues	-	9,352			
Expenditures	<u>42,181,578</u>	<u>3,640,640</u>	9%		* Reimbursement from Trust
Net Change in Fund Balance	<u>(42,181,578)</u>	<u>(3,631,288)</u>			
Available Fund Balance	<u>\$ 10,823</u>	<u>\$ 38,561,113</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	\$ 133,165
Less Restricted	-	-		Trust	130,834
Spendable Fund Balance	<u>133,136</u>	<u>133,136</u>		<b>Available</b>	<b><u>\$ 2,331</u></b>
Revenues	-	29			
Expenditures	<u>98,448</u>	<u>-</u>			
Net Change in Fund Balance	<u>(98,448)</u>	<u>29</u>			
Available Fund Balance	<u>\$ 34,688</u>	<u>\$ 133,165</u>			

**INTERNAL SERVICE FUND CASH BALANCES**

	<u>Balance, Jan. 1</u>	<u>Balance, May 31</u>	<u>Increase/(Decrease)</u>
Facilities Management Fund (848)	\$ 5,334,474	\$ 4,596,722	\$ (737,753)
Fleet Revolving Fund (851)	6,705,968	6,258,692	(447,276)
City Health/Life Benefit Fund (852)	15,160,173	15,392,986	232,813
Workers' Compensation Fund (855)	5,959,772	6,645,061	685,289
Technology Revolving Fund (857)	4,809,661	7,002,617	2,192,956
Insurance Liability Fund (880)	3,861,806	3,416,004	(445,802)

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

	<b>POWER &amp; DISTRIBUTION</b>	<b>PUBLIC PARKING</b>	<b>LANDFILL</b>	<b>WATER</b>	<b>WATER RECLAMATION</b>
Operating Revenue	\$ 3,798,765	\$ 1,302,553	\$ 4,632,057	\$ 11,952,089	\$ 15,662,327
Operating Expenses	<u>(3,177,395)</u>	<u>(1,079,866)</u>	<u>(4,264,124)</u>	<u>(10,464,862)</u>	<u>(11,625,302)</u>
Operating Income	621,370	222,687	367,933	1,487,227	4,037,025
Adjustment of Operating Income to Cash Flow Basis*	<u>524,301</u>	<u>338,629</u>	<u>863,621</u>	<u>3,484,433</u>	<u>3,357,886</u>
*Add back depreciation and adjust for changes in receivables and payables					
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>1,145,671</b>	<b>561,316</b>	<b>1,231,554</b>	<b>4,971,660</b>	<b>7,394,911</b>
Cash Flows from Capital and Related Financing Activities					
Capital Activities	(287,260)	-	(196,459)	(11,691,681)	(10,114,109)
Transfers	-	-	-	-	-
Financing (Debt) Activities	<u>-</u>	<u>(260,227)</u>	<u>-</u>	<u>(538,250)</u>	<u>(3,004,047)</u>
<b>TOTAL CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(287,260)</b>	<b>(260,227)</b>	<b>(196,459)</b>	<b>(12,229,931)</b>	<b>(13,118,156)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b><u>(96,713)</u></b>	<b><u>(13,604)</u></b>	<b><u>(297,514)</u></b>	<b><u>(113,166)</u></b>	<b><u>(503,878)</u></b>
Net increase (Decrease) in Cash	761,698	287,485	737,581	(7,371,437)	(6,227,123)
Cash and Cash Equivalents, Beginning January 1	<u>8,265,561</u>	<u>3,173,394</u>	<u>25,314,871</u>	<u>21,873,669</u>	<u>48,185,244</u>
Cash and Cash Equivalents, Ending	9,027,259	3,460,879	26,052,452	14,502,232	41,958,121
Restricted Cash	<u>-</u>	<u>(2,372,049)</u> <sup>1</sup>	<u>(10,778,915)</u> <sup>2</sup>	<u>(6,439,793)</u> <sup>1</sup>	<u>-</u>
<b>AVAILABLE CASH AND CASH EQUIVALENTS</b>	<b><u>\$ 9,027,259</u></b>	<b><u>\$ 1,088,830</u></b>	<b><u>\$ 15,273,537</u></b>	<b><u>\$ 8,062,439</u></b>	<b><u>\$ 41,958,121</u></b>

<sup>1</sup> Debt Service Reserve

<sup>2</sup> Closure/Postclosure Costs

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**Capital Program - 2022 Capital Program Fund and Department Summary**

<b>Fund/Department</b>	<b>Current Budget</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Balance</b>	<b>% Expended &amp; Encumbered</b>
Entertainment Tax					
Events Complex	\$ 2,740,245	\$ 146,677	\$ 898,295	\$ 1,695,273	38%
Orpheum	367,040	58,240	285,080	23,720	94%
Washington Pavilion	7,084,535	330,763	117,467	6,636,305	6%
Sioux Falls Stadium	86,000	-	-	86,000	0%
<b>Total Entertainment Tax</b>	<b>10,277,820</b>	<b>535,680</b>	<b>1,300,842</b>	<b>8,441,298</b>	<b>18%</b>
Sales Tax					
Facilities Management	1,478,498	139,863	206,021	1,132,614	23%
Communications	37,641	220	-	37,421	1%
Fire	9,047,147	2,604,458	1,974,034	4,468,656	51%
Police	2,977,155	879,254	1,242,460	855,441	71%
Highways & Streets	97,184,890	8,987,185	43,389,067	44,808,638	54%
Health	448,910	-	-	448,910	0%
Parks & Recreation	47,442,629	939,318	7,202,440	39,300,871	17%
Library	1,863,357	185,927	-	1,677,429	10%
Planning & Development Services	168,000	20,000	-	148,000	12%
<b>Total Sales Tax</b>	<b>160,648,227</b>	<b>13,756,225</b>	<b>54,014,022</b>	<b>92,877,980</b>	<b>42%</b>
Transit	12,091,861	-	384,915	11,706,946	3%
Storm Drainage	25,208,117	1,257,278	3,628,619	20,322,220	19%
Public Safety Facility Bond Construction	42,181,578	3,640,640	38,427,682	113,256	100%
General Government Bond Construction	98,448	-	95,523	2,925	97%
Electric Light	7,607,972	294,366	2,351,786	4,961,820	35%
Public Parking	1,023,133	-	7,925	1,015,208	1%
Sanitary Landfill	11,455,516	196,459	7,354,082	3,904,975	66%
Water	35,742,969	11,728,850	20,452,279	3,561,840	90%
Water Reclamation	236,291,705	10,114,109	107,627,228	118,550,367	50%
Facilities Management	4,540,214	404,962	584,920	3,550,332	22%
Fleet	11,602,757	1,265,739	6,385,302	3,951,716	66%
Technology Revolving	3,531,277	355,408	478,372	2,697,496	24%
<b>Total Capital (CIP &amp; OCEP)</b>	<b>\$ 562,301,592</b>	<b>\$ 43,549,716</b>	<b>\$ 243,093,497</b>	<b>\$ 275,658,379</b>	<b>51%</b>

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**Capital Program - 2022 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Supplements/		Expensed	Encumbered	Balance
			Approved Budget	Transfers			
<b>Facilities Management</b>							
06002	City Administrative Office Building	SC	\$ 284,406	\$ -	\$ -	\$ 225,670	\$ 58,736
06012	Centralized Facilities Improvements	I	3,677,061	-	139,863	148,770	3,388,428
06015	LEC Chiller Replacement	I	915,032	-	395,781	422,991	96,260
06016	Centralized Facilities Land Acquisition	N	-	1,000,000	-	-	1,000,000
<b>Fire</b>							
09008	Land Acquisition for Future Fire Stations	PD	464,610	-	-	-	464,610
09017	Public Safety Training Center	I	47,240,985	(249)	5,036,884	38,427,682	3,776,170
09018	Fire Station Digital Signage	N	97,000	-	-	-	97,000
<b>Highways &amp; Streets</b>							
11006	Arterial Street Improvements		18,507,753	(14,507,753)	-	-	4,000,000
11012	Arterial Intersection Improvements	I	3,564,621	2,571,000	821,627	4,929,318	384,676
11064	Arrowhead Parkway Improvements	I	10,178,225	1,945,000	991,702	2,541,342	8,590,180
11071	69th, Vineyard Ave to Sycamore Ave	W	441,900	(211,014)	1,248	46,284	183,353
11089	85th St, Louise Ave to Tallgrass Av	I	218,756	311,705	2,685	420,153	107,623
11092	Southeastern Ave, 18th to N of 26th	W	5,477	-	-	-	5,477
11096	69th St, Louise Ave to Medical Crt	W	200	-	-	200	-
11106	Minnesota Ave, 57th to Ralph Rogers	SC	244,989	-	80,878	73,750	90,361
11107	Tallgrass Avenue Improvements	I	156,073	395,000	-	519,841	31,232
11108	57th Street from Vets Pkwy to Six Mile Rd	I	573,454	1,200,000	202,518	1,446,604	124,332
11109	Cliff Ave form 49th to 56th Street	I	185,272	7,220,787	2,436,736	3,970,155	999,168
11110	Sycamore from Benson to 60th St N	I	63,486	2,901,000	820,918	1,911,250	232,318
11113	VP-Western Ave from Western to Cliff	D	-	450,000	47,941	314,218	87,841
11114	VP-MinnAve from Western to Cliff	D	-	200,000	-	156,429	43,571
11115	VP-Cliff Ave from Western to Cliff	D	-	1,850,000	46,429	157,448	1,646,123
11120	So Vet Parkway Construction	D	2,225,482	450,000	217,088	2,193,386	265,008
11122	Cliff Avenue and 85th Street Area Imp	D	88,503	430,000	-	463,293	55,211
11123	Westport Avenue Improvements	PD	-	150,000	-	38,125	111,875
11003	Major Street Reconstruction		10,945,559	(10,945,559)	-	-	-
11097	Minnesota Ave, Russell to 18th St	I	101,198	16,035,000	5,056,004	10,971,463	108,730
11105	57th St from Western Ave to Minn Ave	SC	10,089	-	-	3,008	7,081
11015	Collector Street Expansion	I	1,451,715	680,000	145,140	1,299,999	686,577
11001	Concrete Pavement Restoration	I	4,405,952	302,000	367,182	4,134,759	206,010
11002	School Dist/Park Site Coordination	SC	1,222,212	(637,000)	95,979	-	489,233
11007	Downtown Area Street & Utility Improvements	I	4,264,816	(642,000)	296,885	984,725	2,341,205
11008	Communications Network Upgrade	D	339,682	(225,000)	12,000	1,500	101,182
11009	Right-of-Way Acquisition	D	750,000	(300,000)	85,093	650	364,257
11010	Traffic Signal Improvements	I	1,049,689	-	66,409	723,221	260,059
11011	Railroad Crossing Improvements	D	191,733	(10,000)	27,376	69,136	85,222
11013	SDDOT Project Coordination	SC	414,930	(50,000)	678	149,040	215,213
11014	Bridge & Retaining Wall Rehabilitation	SC	4,226,058	-	14,373	141,116	4,070,570
11016	26th St & I-229 Area Improvements	SC	472,199	(138,000)	-	156,465	177,734
11017	85th St & I-29 Improvements	I	2,660,091	(435,000)	715,410	313,661	1,196,019
11018	ADA Improvements	I	1,289,852	1,025,000	101,553	1,992,129	221,170
11027	Street Lights in Newly Developed Areas	I	672,902	(470,000)	90,217	27,896	84,790
11028	60th Street North Improvements	N	500	-	-	-	500
11029	49th St Extension	I	3,016,445	(255,000)	53,054	2,000,253	708,138
11030	LED Street Light Upgrade Program	I	950,609	-	298,297	319,484	332,828
11066	Rail Yard Development	SC	350,840	(94,000)	14,048	13,210	229,582
11067	Veterans Parkway Construction	SC	1,318,457	(20,475)	17,656	102,741	1,177,586
11073	Core Neighborhood Reconstruction	I	2,952,628	(1,282,000)	74,870	969,737	626,021
11074	Surface Treatment Program	I	1,650,147	130,000	5,753	1,759,785	14,610
11075	Pedestrian & Bicycle Improvements	SC	1,005,247	-	14,981	160,927	829,339
11076	41st St Improvements	I	3,994,770	4,419,040	3,127,346	4,611,906	674,558
11079	Asphalt Street Rehabilitation	I	6,241,350	1,500,000	830,522	5,193,605	1,717,224
11080	Marion Road from I90 to the North	I	312,871	4,731,000	1,913,303	219,831	2,910,737
11086	Bridge Reconstruction Program	D	12,194,447	-	95,875	1,997,008	10,101,564
11088	Salt Storage Facility	N	110,000	-	-	-	110,000
11098	Benson Rd & I-229 Area Improvements	I	1,283,790	122,000	303,882	961,634	140,275
11099	Minnesota Avenue & I229 Improvements	PD	892,374	(447,000)	11,231	-	434,142
11100	Cliff Ave & I-229 Improvements	PD	350,222	300,000	1,585	33,326	615,311
11104	33rd Street Improvements	SC	232,563	113,000	233,132	37,718	74,712

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  
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**Capital Program - 2022 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/		Expensed	Encumbered	Balance
				Transfers				
<b>Highways &amp; Streets -Storm Drainage</b>								
11020	Drainage Improvements in Developing Areas	D	5,746,506	-		126,406	226,589	5,393,511
11021	Sump Pump Collection Systems	I	475,000	-		63,476	38,533	372,991
11022	Unforeseen Drainage Improvements	I	547,260	-		186,723	209,283	151,254
11023	Drainage Conveyance Improvements	I	6,653,275	(1,070,000)		195,124	1,841,530	3,546,620
11026	Covell Area Basin Drainage Improvements	D	357,509	-		-	28,781	328,728
11046	Non-point Bank Stabilization	I	4,838,223	-		-	444,538	4,393,685
11065	Indian Mound Retaining Wall Rehab	D	170,000	-		-	-	170,000
11078	Flood Control System Improvements	SC	824,260	-		29,196	29,262	765,802
11087	Regional Storm Water Analysis & Imp	I	4,275,484	-		174,976	239,738	3,860,770
11121	Opportune Acquisition for Drainage	N	460,000	-		-	-	460,000
<b>Events Complex</b>								
13001	Arena Building Improvements	N	200,000	-		-	-	200,000
13005	Convention Center Building Improvements	I	821,945	-		126,963	384,956	310,026
13013	Sioux Falls Stadium Improvements	N	50,000	-		-	-	50,000
13014	Events Center Improvements	I	722,953	-		-	148,412	574,541
<b>Washington Pavilion</b>								
13003	Washington Pavilion Building Improvements	I	6,797,578	(40,000)		246,876	109,776	6,400,925
<b>Orpheum Theatre</b>								
13002	Orpheum Building Improvements	I	312,040	40,000		58,240	285,080	8,720
<b>Parks &amp; Recreation</b>								
14001	Falls Park Development	D	4,751,203	7,000,000		45,926	354,469	11,350,808
14002	Bike Trail Development	I	10,000	-		8,000	2,000	-
14003	Systematic Reconstruction of Bike Trail	C	7,097	-		-	5,449	1,648
14004	Arrowhead Park Development	D	15,960	-		2,220	13,740	-
14007	Park Roads & Parking Lot Rehabilitation	C	700	-		-	305	395
14008	Park Land Acquisition	PD	2,029,805	(236,637)		4,558	3,429	1,785,182
14013	Harmodon Park Improvements	D	85,000	-		-	-	85,000
14014	River Greenway Improvements	D	12,900,810	2,736,637		126,127	571,252	14,940,068
14021	Playcourt Cyclic Reconstruction	C	5,471	-		-	-	5,471
14022	Development of Play Structures	I	497,483	32,000		-	529,000	483
14025	Great Bear Master Plan Improvements	SC	10,383	(27)		-	10,356	-
14026	Zoo Master Plan Improvements	D	8,251,204	120,000		52,461	483,801	7,834,942
14031	Terrace Park Development	C	1,265	-		-	-	1,265
14034	Arboretum & East Sioux Falls Park Developme	N	30,605	-		-	-	30,605
14039	Family Park Improvements	D	3,045	-		3,045	-	-
14059	Sertoma Park Improvements	C	3,080	-		-	3,080	-
14063	Skate Park Improvements	N	35,500	-		-	-	35,500
14067	Internal Trail Reconstruction	C	17,919	-		-	17,768	151
14068	ADA Transition Plan Improvements	N	378,000	-		-	-	378,000
14079	Greenway and Trail Improvements	I	1,607,793	150,000		303,827	1,147,803	306,163
14080	Neighborhood Park Improvements	I	2,337,397	-		254,481	1,982,116	100,800
14081	Cyclical Park Infra Improvements	I	1,263,292	(32,000)		-	1,026,619	204,672
14082	Community/Regional Park Improvement	D	1,912,500	-		14,668	230,163	1,667,670
<b>Planning &amp; Development Services</b>								
16001	Sculpture Walk	C	48,000	-		20,000	-	28,000
16002	Core Façade Revitalization	N	120,000	-		-	-	120,000
<b>Public Parking</b>								
19001	Parking Lot & Parking Ramp Improvements	N	65,000	-		-	-	65,000
19002	New Parking Facility	SC	843,401	-		-	7,925	835,476
<b>Electric Light</b>								
20001	Unforeseen Electrical System Replacement	I	611,808	-		38,606	58,114	515,088
20002	Circuit Improvements	I	6,138,974	-		233,512	2,177,291	3,728,171
20004	Electronic Automated Meter Reading	I	111,379	-		-	-	111,379
20005	Light & Power Facility Improvements	PD	433,345	-		40,483	92,270	300,592
20006	Wood Pole Improvements	D	335,564	300,000		65	3,484	632,016
<b>Sanitary Landfill</b>								
21001	Leachate Recirculation	I	1,788,611	-		123,877	709,217	955,517
21002	Land Acquisition	D	417,475	-		2,500	-	414,975
21003	Perimeter Fencing	N	25,000	-		-	-	25,000
21004	Building Improvements	I	4,138,929	(2,100,000)		58,751	405,868	1,574,310
21005	Sedimentation Pond Construction	N	415,000	-		-	-	415,000
21011	Sanitary Landfill Expansion	D	3,282,367	2,100,000		11,331	5,284,394	86,643
21012	Landfill Closure	N	70,000	-		-	-	70,000

Status Codes: (N) Not Started (S) Signed Contract (PD) Preliminary Design (D) Under Design (DC) Design Completed (I) In Construction (SC) Substantially Completed (W) Under Warranty (C) Complete



**City of Sioux Falls  
Monthly Financial Report  
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**Capital Program - 2022 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Supplements/				
			Approved Budget	Transfers	Expensed	Encumbered	Balance
<b>Water</b>							
22001	Land Acquisition	PD	486,227	(354,500)	542	45,983	85,203
22002	Other Mains, Unforeseen Water Projects	SC	1,069,198	(1,030,000)	29,908	420	8,869
22003	City Wide Water Main Replacements	I	6,825,703	(927,000)	432,493	5,436,227	29,983
22005	Water Purification Building Improvements	I	2,604,590	(200,098)	398,045	2,001,895	4,553
22007	Water Collector Well Improvements	I	3,297,227	(279,000)	2,044,070	966,802	7,355
22011	Foundation Park Water Main	SC	2,948,476	(2,771,000)	10,612	161,770	5,094
22037	Transmission Main Rehabilitation	I	2,387,914	(873,140)	26,572	1,485,245	2,957
22051	41st St Transmission Main Improvements	C	-	-	-	-	-
22052	Water Valve Rehabilitation	C	511,217	(509,360)	-	1,857	-
22055	12th St, Grange to Minnesota Water Main	C	27,550	-	-	27,537	13
22058	Holt Ave, 28th St to 33rd St Wtr Main	C	4,743	-	-	4,743	-
22061	Water Purification Master Plan	PD	168,091	56,000	136,538	86,643	909
<b>Water Reclamation</b>							
23001	Sanitary Sewers - Other Mains	I	2,644,693	(1,290,000)	269,247	1,082,965	2,481
23002	Pipe Lining Project	I	2,156,433	(1,075,000)	23,558	515,205	542,670
23003	Manhole Rehabilitation Project	I	241,678	(241,000)	-	-	678
23004	East Side Future Interceptor	D	94,066	-	-	19,066	75,000
23014	Brandon Rd Lift Station Parallel Force Main	SC	1,677,101	-	-	1,127,074	550,027
23018	Final Clarifier Improvements	SC	104,995	-	-	12,422	92,574
23024	Main Pump Station Replacement	I	914,806	-	658,048	192,441	64,317
23031	Digester Gas Conditioning System	W	151	-	-	151	-
23032	ESS Basin 18.1 Sanitary Sewer	I	2,486,138	-	125,985	665,828	1,694,325
23034	Basin 15 Sanitary Sewer Extension	D	9,092,986	-	126,302	279,084	8,687,600
23035	Basin 17 Trunk Sewer Phase 1	D	59,912	-	-	34,912	25,000
23037	Infill & Infiltration Reduction Program	NS	50,000	-	-	-	50,000
23039	Equalization Expansion	SC	3,204	-	3,204	-	-
23040	Foundation Park - Phase 2	N	520,000	-	-	-	520,000
23043	Facility Expansion Planning	I	176,213,029	-	2,589,613	85,442,392	88,181,024
23044	Pump Station 218 Improvements	I	6,155,011	(450,000)	1,316,593	1,844,578	2,543,840
23045	Pump Station 240 Force Main	I	13,701,879	(475,000)	1,906,668	6,445,812	4,874,398
23046	Basin 17 Sanitary Extension	D	1,625,024	-	123,062	9,518	1,492,444
23047	South Side Interceptor Replacement	D	1,811,726	-	11,488	38	1,800,200
23048	Pump Station 215 Improvements	I	4,931,462	-	242,068	4,559,044	130,350
23049	Gravity Thickener Mechanism Rehab	D	1,280,000	-	56,205	91,945	1,131,850
23050	Water Reclamation Building Improvement	D	1,600,000	1,091,000	-	12,400	2,678,600
<b>Fleet</b>							
24011	Chamber Fuel Site Improvements	N	126,000	-	-	-	126,000
24012	Underground Storage Tanks	D	585,000	-	5,045	86,105	493,850
24013	Maintenance Shop Improvements	N	298,000	-	-	-	298,000
<b>Transit</b>							
29012	Transit Office Remodel	N	2,520,000	-	-	-	2,520,000
			<b>\$ 499,935,852</b>	<b>\$ 19,433,357</b>	<b>\$ 38,400,415</b>	<b>\$ 229,503,333</b>	<b>\$ 251,465,460</b>
Transfers to/(from) OCEP				-			
Transfers to/(from) Operating Budget				-			
				<b>\$ 19,433,357</b>			

<b>Arterial Streets Funding</b>					
Uses	2009-2019	2020	2021	2022 YTD	Life-to-Date
<b>Total Arterial Street Expenditures</b>	<b>\$ 100,017,914</b>	<b>\$ 9,731,249</b>	<b>\$ 8,102,159</b>	<b>\$ 2,415,061</b>	<b>\$ 120,266,383</b>
<b>Sources</b>					
Sales Tax	\$ 86,159,623	\$ 6,980,570	\$ 1,790,256	\$ 399,959	\$ 95,959,937
Street Platting Fees	13,228,761	2,750,679	6,311,903	2,015,102	24,306,445
<b>Total Sources</b>	<b>\$ 100,017,914</b>	<b>\$ 9,731,249</b>	<b>\$ 8,102,159</b>	<b>\$ 2,415,061</b>	<b>\$ 120,266,383</b>

Detail of 2022 expenditures can be found on page 9 of this report.

**City of Sioux Falls**  
**Monthly Financial Report**  
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**Capital Program - 2022 Other Capital Expenditures Program Projects Summary**

<b>Description</b>	<b>Current Budget</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Balance</b>
<b>Facilities Management</b>				
Carpet Extractor	\$ 13,200	\$ -	\$ 10,879	\$ 2,321
Pickup (2)	120,000	-	69,674	50,326
Scrubber, Rideon (2)	21,000	9,181	8,480	3,339
Data Center Fiber	61,461	-	-	61,461
Uninterrupted Power Supply - LEC	25,000	-	-	25,000
<b>Total</b>	<b>240,661</b>	<b>9,181</b>	<b>89,033</b>	<b>142,446</b>
<b>Communications</b>				
Drone	7,500	-	-	7,500
Production System	30,141	220	-	29,921
<b>Total</b>	<b>37,641</b>	<b>220</b>	<b>-</b>	<b>37,421</b>
<b>Fire</b>				
Alerting Console	21,000	-	-	21,000
Ambulance	235,000	-	231,887	3,113
Battalion Vehicle	-	-	-	-
Communication System	13,913	-	13,913	-
Decontamination System	23,475	-	16,947	6,528
Fire Trucks (2)	1,181,963	306,182	872,866	2,915
Fitness Equipment	19,500	-	-	19,500
Hazmat Detection System	50,000	-	51,830	(1,830)
Defibrillator	328,500	-	334,988	(6,488)
Radios	636,000	636,011	-	(11)
Rescue Equipment	70,000	-	-	70,000
SUV	43,000	-	38,546	4,454
Trailer, Pump	90,000	115,318	-	(25,318)
Truck	27,869	3,488	18,408	5,972
Truck, Brush	280,000	-	374,493	(94,493)
Victim Locator	56,000	-	-	56,000
Warning Sirens	78,000	584	20,156	57,260
Wildland Truck	272,159	146,631	-	125,527
<b>Total</b>	<b>3,426,379</b>	<b>1,208,214</b>	<b>1,974,034</b>	<b>244,131</b>
<b>Police</b>				
Animal Control Pickups (4)	248,694	-	143,060	105,634
Chromograph, Gas	75,000	-	-	75,000
Digital Recorder	70,000	-	-	70,000
Digital Storage	206,381	-	-	206,381
EMS Repsonse Vehicle	300,000	81,451	217,684	865
Forklift	27,000	-	24,625	2,375
Freezer	25,000	-	-	25,000
K-9 Dog	15,000	14,228	-	772
Motorcycles (2)	36,000	-	13,310	22,690
Patrol Vehicles (28)	1,418,666	446,291	834,679	137,696
Radios	200,000	190,791	9,102	107
Tactical Robot	31,780	-	-	31,780
Trailer, Speed (2)	18,000	-	-	18,000
Truck	109,314	109,594	-	(280)
Utility Vehicle	9,700	-	-	9,700
Van	36,621	36,900	-	(279)
Video Technologies	150,000	-	-	150,000
<b>Total</b>	<b>2,977,155</b>	<b>879,254</b>	<b>1,242,460</b>	<b>855,442</b>
<b>Highways &amp; Streets</b>				
Air Compressor	15,000	-	21,824	(6,824)
Anti Icing Machine	128,729	39,766	-	88,963
Asphalt Hotbox	15,000	-	-	15,000
Concrete Equipment	170,000	-	101,003	68,997
Concrete Saw	25,000	-	-	25,000
Loader Equipment	25,000	24,157	2,921	(2,078)
Manhole Saw	30,000	-	-	30,000
Message Center	20,000	-	9,469	10,531
Radios	500,000	-	-	500,000
Sign Plotter	50,000	36,306	-	13,694
Utility Trailer	19,000	13,200	-	5,800
<b>Total</b>	<b>997,729</b>	<b>113,429</b>	<b>135,217</b>	<b>749,082</b>
<b>Highways &amp; Streets -Storm Drainage</b>				
Excavator	87,000	74,079	14,965	(2,044)
Sprayer	30,000	-	30,000	-
Tractor	195,000	-	183,861	11,139
Vactor Truck	399,994	399,994	-	-
<b>Total</b>	<b>711,994</b>	<b>474,073</b>	<b>228,826</b>	<b>9,095</b>

**City of Sioux Falls  
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**Capital Program - 2022 Other Capital Expenditures Program Projects Summary**

<b>Description</b>	<b>Current Budget</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Balance</b>
<b>Health</b>				
Autoclave	15,000	-	-	15,000
Colposcopy	20,000	-	-	20,000
Dental Compressor	25,000	-	-	25,000
Dental Imaging	19,874	-	-	19,874
Dental Sensor	7,880	-	-	7,880
Dental Treatment Center	8,900	-	-	8,900
Hematology Analyzer	47,256	-	-	47,256
Medication Dispensing System	115,000	-	-	115,000
Sedan	24,000	-	-	24,000
Utility Vehicle	30,000	-	-	30,000
Medical Transport Van	79,500	-	-	79,500
X-Ray Equipment	56,500	-	-	56,500
<b>Total</b>	<b>448,910</b>	<b>-</b>	<b>-</b>	<b>448,910</b>
<b>Events Complex</b>				
Arena Ice Makers	10,000	-	-	10,000
Arena Scrubber	18,000	-	-	18,000
Convention Center Fryer	19,714	19,714	-	-
Convention Center Steam Oven	30,000	-	-	30,000
Convention Center Griddle	10,500	-	-	10,500
Convention Center Tables	190,000	-	189,199	801
Events Center Chairs	300,000	-	-	300,000
Events Center Concession Equipment	30,000	-	-	30,000
Events Center Ice Maker	25,000	-	-	25,000
Events Center Drapes	50,000	-	-	50,000
Event Center Loader	6,228	-	6,228	-
Events Center Scrubber	18,000	-	-	18,000
Events Center Video	287,904	-	169,500	118,404
<b>Total</b>	<b>995,346</b>	<b>19,714</b>	<b>364,927</b>	<b>610,705</b>
<b>SF Stadium</b>				
Refrigerator	36,000	-	-	36,000
<b>Total</b>	<b>36,000</b>	<b>-</b>	<b>-</b>	<b>36,000</b>
<b>Washington Pavilion</b>				
Lighting	49,283	51,883	-	(2,600)
Scrubber, Floor	15,000	-	7,690	7,310
Stage Equipment	32,004	32,004	-	-
Ticketing System	230,671	-	-	230,671
<b>Total</b>	<b>326,957</b>	<b>83,887</b>	<b>7,690</b>	<b>235,381</b>
<b>Orpheum Theater</b>				
Scrubber, Floor	15,000	-	-	15,000
<b>Total</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>Parks &amp; Recreation</b>				
Field Groomer	24,000	-	-	24,000
Line Painter, Robotic	52,000	-	48,500	3,500
Loader (2)	29,934	-	-	29,934
Mowers (11)	689,337	44,362	354,825	290,149
Over Seeder	300	-	-	300
Pickups (4)	134,715	26,992	113,391	(5,668)
Pool Equipment	9,584	-	-	9,584
SUV	33,000	-	29,122	3,878
Sprayer	19,000	-	-	19,000
Top Dresser	4,000	-	-	4,000
Tractor	101,519	50,634	26,519	24,366
Trailer Dump	4,250	-	-	4,250
Tree Removal Equipment	5,468	-	-	5,468
Truck	6,672	-	-	6,672
Utility Vehicle (8)	194,457	-	100,511	93,946
Van	6,240	2,018	-	4,222
Wheel Loader	11,607	-	-	11,607
Zamboni	120,000	-	108,679	11,321
Zoo Freezer	1,165	-	39,544	(38,378)
Zoo Incubator	1,880	-	-	1,880
Zoo Isolation Cages	15,000	-	-	15,000
Zoo Mister	15,000	-	-	15,000
Zoo Phone System	30,000	-	-	30,000
Zoo X-Ray Equipment	8,015	-	-	8,015
<b>Total</b>	<b>1,517,143</b>	<b>124,006</b>	<b>821,090</b>	<b>572,046</b>

**City of Sioux Falls  
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**Capital Program - 2022 Other Capital Expenditures Program Projects Summary**

<b>Description</b>	<b>Current Budget</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Balance</b>
<b>Library</b>				
Audio Visual Equipment	36,000	-	-	36,000
Checkout Equipment	189,000	-	-	189,000
Document Stations	9,100	-	-	9,100
Material Handlers	755,000	-	-	755,000
Print & AV Materials	859,718	185,927	-	673,790
Van	14,539	-	-	14,539
<b>Total</b>	<b>1,863,357</b>	<b>185,927</b>	<b>-</b>	<b>1,677,429</b>
<b>Public Parking</b>				
Control Equipment	114,732	-	-	114,732
<b>Total</b>	<b>114,732</b>	<b>-</b>	<b>-</b>	<b>114,732</b>
<b>Electric Light</b>				
AMR Meters	20,000	-	-	20,000
Bucket Truck	161,435	-	-	161,435
Truck, Locator (2)	58,000	-	66,762	(8,762)
<b>Total</b>	<b>239,435</b>	<b>-</b>	<b>66,762</b>	<b>172,673</b>
<b>Sanitary Landfill</b>				
Dozer	98,584	-	-	98,584
Floor Sweeper	30,000	-	-	30,000
Roll-Off Containers	34,456	-	-	34,456
Semi Trailer	20,630	-	-	20,630
Server Storage	30,000	-	-	30,000
Trash Pump (2)	85,000	-	33,250	51,750
Waste Grinder	889,465	-	921,354	(31,889)
<b>Total</b>	<b>1,188,134</b>	<b>-</b>	<b>954,604</b>	<b>233,530</b>
<b>Water</b>				
Absorption Furnace	165,000	-	-	165,000
Actuator	8,500	-	-	8,500
AMR Equipment	500,000	118,360	-	381,640
DCU Equipment	30,000	-	-	30,000
Flowmeter (5)	98,787	-	-	98,787
HVAC Unit, Rooftop	103,990	-	18,940	85,050
Lab Equipment	10,000	-	-	10,000
Message Signs	7,500	-	-	7,500
Pickup	30,000	-	30,297	(297)
Power Washer	8,500	-	-	8,500
Pumps	15,488	-	-	15,488
SCADA Equipment	155,671	15,521	13,482	126,668
Trailer	5,000	-	-	5,000
Turbidity Meter	120,000	-	-	120,000
Valve Operating Equipment	3,250	-	3,250	-
VFD Well	41,142	-	-	41,142
Water Meters	806,166	169,096	-	637,070
<b>Total</b>	<b>2,108,993</b>	<b>302,977</b>	<b>65,969</b>	<b>1,740,048</b>
<b>Water Reclamation</b>				
Applicator	77,850	77,850	-	-
Assessment Kit	30,000	-	-	30,000
Audio Visual Equipment	30,000	-	-	30,000
Camera, Transporter	30,000	-	-	30,000
Chopper Pump	13,727	-	-	13,727
Communications Headsets	10,000	-	10,020	(20)
Compressor (2)	40,000	-	34,403	5,597
Density Meter	30,000	-	-	30,000
Digester	9,000	-	-	9,000
Flowmeter	40,000	3,141	26,050	10,809
Front End Loader	313,750	28,750	283,561	1,439
Gravity Pump	8,500	-	-	8,500
Manhole Cutter	30,000	-	-	30,000
Pump (2)	60,000	-	-	60,000
SCADA Equipment	22,000	-	-	22,000
Trench Box Equipment	12,500	-	9,947	2,553
Tractor	155,010	-	-	155,010
Trailer (3)	130,074	22,576	-	107,498
Tripod	12,500	-	-	12,500
Truck, Flatbed	125,000	-	-	125,000
Truck, Service	35,000	-	33,675	1,325
Vactor Truck (2)	510,011	-	20,611	489,400
Valve Actuator	85,000	-	58,800	26,200
Van	25,000	-	-	25,000
VFD Well	25,000	-	-	25,000
<b>Total</b>	<b>1,859,922</b>	<b>132,317</b>	<b>477,067</b>	<b>1,250,539</b>

**City of Sioux Falls  
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**Capital Program - 2022 Other Capital Expenditures Program Projects Summary**

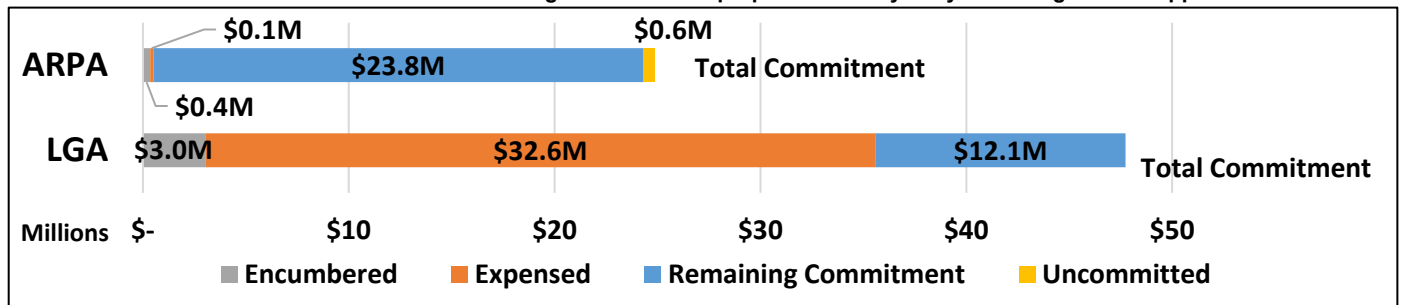
<b>Description</b>	<b>Current Budget</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Balance</b>
<b>Revolving Fleet</b>				
Asphalt Paver	75,000	-	50,686	24,314
Asphalt Roller	180,000	156,747	-	23,253
Broom Truck	75,000	-	87,500	(12,500)
Compactor	2,195,000	-	1,117,829	1,077,171
Crane	20,000	-	-	20,000
Dozer	2,080,000	-	2,260,000	(180,000)
Dump Truck Body	266,861	108,803	158,058	-
Floor Scrubber	15,000	-	-	15,000
Fuel System	15,000	-	-	15,000
Fuel Truck	217,413	-	217,413	-
Hoist	601	-	601	(1)
Jet Vac Truck	425,000	-	462,286	(37,286)
Lift	85,000	-	-	85,000
Loader (3)	774,631	3,643	330,931	440,057
Metal Lathe	17,000	-	-	17,000
Motor Grader Equipment	30,000	33,422	-	(3,422)
Pickups (6)	286,050	-	-	286,050
Planer	175,000	-	-	175,000
Sander Trucks (14)	1,384,923	16,205	693,303	675,415
Sedan	22,500	-	-	22,500
Semi Truck	41,977	-	-	41,977
Skidloader (3)	250,000	-	211,600	38,400
Snow Blower (2)	338,257	276,165	-	62,092
Sweeper (2)	610,000	-	533,979	76,021
Tandem Truck	120,231	128,535	-	(8,304)
Techcrete Equipment	75,000	-	50,686	24,314
Tire Balancer	20,000	18,994	-	1,006
Trucks (4)	432,735	229,034	-	203,701
Utility Vehicles (3)	75,000	-	66,236	8,764
Van	420,579	289,146	58,090	73,343
<b>Total</b>	<b>10,723,757</b>	<b>1,260,694</b>	<b>6,299,198</b>	<b>3,163,865</b>
<b>Revolving Technology</b>				
Microwave Equipment	880,396	-	-	880,396
Server Blade	1,873,656	354,093	169,689	1,349,874
Switches, Routers, and Equipment	777,225	1,315	308,684	467,226
	<b>3,531,277</b>	<b>355,408</b>	<b>478,373</b>	<b>2,697,496</b>
<b>Transit</b>				
Bus Shelter (9)	90,000	-	-	90,000
Fare Boxes	315,000	-	-	315,000
Fixed Route Bus (17)	8,416,000	-	-	8,416,000
Forklift	30,000	-	33,259	(3,259)
Lift	60,000	-	-	60,000
Paratransit Buses (8)	275,861	-	-	275,861
Radios	250,000	-	216,436	33,564
Van (3)	135,000	-	135,221	(221)
<b>Total</b>	<b>9,571,861</b>	<b>-</b>	<b>384,915</b>	<b>9,186,946</b>
<b>Grand Total</b>	<b>\$42,932,383</b>	<b>\$5,149,301</b>	<b>\$13,590,165</b>	<b>\$24,192,917</b>

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

Description		Commitment*	Expensed	Encumbered	Remaining Commitment*
<b>Finance</b>					
Administration	ARPA	\$ 115,071	\$ 16,455	\$ -	\$ 98,616
Personal Protective Equipment & Mobile Technology	LGA	572,439	572,439	-	-
Quality of Life II Bond Refund	LGA	25,200,000	25,200,000	-	-
	<b>Total</b>	<b>25,887,510</b>	<b>25,788,894</b>	<b>-</b>	<b>98,616</b>
<b>Fire</b>					
Public Safety Training Facility Construction	LGA	2,500,000	1,395,950	-	1,104,050
	<b>Total</b>	<b>2,500,000</b>	<b>1,395,950</b>	<b>-</b>	<b>1,104,050</b>
<b>Police</b>					
Youth & Community Violence Intervention	ARPA	900,000	2,549	-	897,451
	<b>Total</b>	<b>900,000</b>	<b>2,549</b>	<b>-</b>	<b>897,451</b>
<b>Highways &amp; Streets</b>					
7th Street Cul-De-Sac Reconstruction	ARPA	1,250,000	-	-	1,250,000
Arterial Street Improvements	LGA	4,000,000	4,000,000	-	-
	<b>Total</b>	<b>5,250,000</b>	<b>4,000,000</b>	<b>-</b>	<b>1,250,000</b>
<b>Health</b>					
Behavioral Health and Disaster Response - Helpline Center	ARPA	350,000	76,321	-	273,679
Behavioral Health and Disaster Response - Avera	ARPA	350,000	-	-	350,000
Eat Well Sioux Falls	ARPA	400,000	-	-	400,000
Operation Hope Fund	LGA	500,000	500,000	-	-
	<b>Total</b>	<b>1,600,000</b>	<b>576,321</b>	<b>-</b>	<b>1,023,679</b>
<b>Washington Pavilion</b>					
Cornice and Roof Replacement	ARPA	2,200,000	-	-	2,200,000
	<b>Total</b>	<b>2,200,000</b>	<b>-</b>	<b>-</b>	<b>2,200,000</b>
<b>Parks &amp; Recreation</b>					
Big Sioux River Low Head Dam Reconstruction	ARPA	5,000,000	-	-	5,000,000
River Greenway Improvements	ARPA	4,500,000	-	-	4,500,000
YMCA Youth Center Support and Youth Outreach	LGA	500,000	-	-	500,000
Parks Expansion: Dakota Aquarium & Butterfly House	LGA	800,000	-	-	800,000
Parks Expansion: Tomar Tennis Courts	LGA	512,500	16,123	34,128	462,250
River Greenway Improvements	LGA	1,000,000	267,531	529,628	202,841
Neighborhood Park Improvements (Hayward Park)	LGA	2,250,000	430,251	1,761,723	58,026
Zoo Master Plan Improvements	LGA	1,400,000	48,461	433,739	917,800
Falls Parks Improvements (Jacobson Plaza)	LGA	2,000,000	107,651	267,255	1,625,094
	<b>Total</b>	<b>17,962,500</b>	<b>870,017</b>	<b>3,026,473</b>	<b>14,066,011</b>
<b>Planning &amp; Development</b>					
Workforce and Economic Diversification	LGA	3,500,000	-	-	3,500,000
	<b>Total</b>	<b>3,500,000</b>	<b>-</b>	<b>-</b>	<b>3,500,000</b>
<b>Accessible Housing</b>					
Core Neighborhood Acquisition and Accessible Housing Initiative	ARPA	1,600,000	-	300,000	1,300,000
Safety and Home Grant Program	ARPA	1,400,000	48,081	59,280	1,292,639
Public Safety Home Ownership Program	LGA	500,000	40,000	-	460,000
Housing Fund Investment	LGA	2,500,000	-	-	2,500,000
	<b>Total</b>	<b>6,000,000</b>	<b>88,081</b>	<b>359,280</b>	<b>5,552,639</b>
<b>Water Reclamation</b>					
Water Reclamation System Expansion	ARPA	6,800,000	-	-	6,800,000
	<b>Total</b>	<b>6,800,000</b>	<b>-</b>	<b>-</b>	<b>6,800,000</b>
<b>Uncommitted</b>					
	ARPA	550,000	-	-	550,000
<b>Grand Total</b>		<b>\$ 73,150,010</b>	<b>\$ 32,721,812</b>	<b>\$ 3,385,753</b>	<b>\$ 37,042,446</b>

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.



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**Total Debt - Outstanding or Authorized**

<b>Fund (Repayment Source)</b>	<b>Purpose</b>	<b>Interest Rates**</b>	<b>Maturity Date</b>	<b>Authorized Not Issued Amount</b>	<b>Issue Amount</b>	<b>Amount Outstanding</b>	<b>Total Outstanding or Authorized</b>
<b>Governmental Revenue Bonds &amp; Notes</b>							
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
<b>Total Sales &amp; Use Tax</b>				<b>-</b>	<b>-</b>	<b>149,350,000</b>	<b>108,300,000</b>
Storm Drainage							
2018 State Revolving Note CW #39	System Construction	1.00%	2030	-	8,829,000	6,981,865	6,981,865
2021 State Revolving Note CW #42	System Construction	1.00%	N/A	6,718,870	2,738,530	2,738,530	9,457,400
<b>Total Storm Drainage</b>				<b>6,718,870</b>	<b>-</b>	<b>9,720,395</b>	<b>16,439,265</b>
Community Development							
State Flex Funds	Rental Rehab Loans	0.00%	2022	-	600,000	600,000	600,000
<b>Total Governmental Debt</b>				<b>6,718,870</b>	<b>-</b>	<b>159,670,395</b>	<b>125,339,265</b>
<b>Business Type Revenue Bonds &amp; Notes</b>							
Water							
Series 2017A Sales Tax	* Lewis & Clark Refunding	1.80%	2026	-	31,045,000	21,350,000	21,350,000
Water Reclamation							
2005 State Revolving Note CW #21	System Improvements	2.25%	2027	-	34,813,977	10,671,560	10,671,560
2011 State Revolving Note CW #32	System Improvements	1.25%	2023	-	23,037,837	1,903,285	1,903,285
2011 State Revolving Note CW #33	System Improvements	1.25%	2023	-	13,657,053	1,837,351	1,837,351
2012 State Revolving Note CW #34	System Improvements	2.25%	2024	-	12,040,836	3,271,340	3,271,340
2015 State Revolving Note CW #35	System Improvements	1.25%	2027	1,189,232	10,790,225	6,113,113	7,302,345
2015 State Revolving Note CW #36	System Improvements	1.25%	2028	9,509,456	16,550,544	11,008,426	20,517,882
2016 State Revolving Note CW #37	System Improvements	1.25%	2029	1,936,415	7,350,585	4,940,211	6,876,626
2017 State Revolving Note CW #38	System Improvements	1.00%	2029	2,043,151	9,515,974	7,071,315	9,114,466
2019 State Revolving Note CW #40	System Improvements	1.50%	N/A	1,744,737	25,064,063	24,527,961	26,272,698
2020 State Revolving Note CW #41	System Improvements	2.50%	N/A	27,706,834	13,918,166	13,918,166	41,625,000
<b>Total Water Reclamation</b>				<b>44,129,825</b>	<b>-</b>	<b>85,262,728</b>	<b>129,392,553</b>
Parking							
2018B Sales Tax	* Multi-Use Parking Ramp	3.51%	2032	-	18,540,000	15,245,000	15,245,000
<b>Total Business Type Debt</b>				<b>44,129,825</b>	<b>-</b>	<b>121,857,728</b>	<b>165,987,553</b>
<b>Total Debt</b>				<b>\$ 50,848,695</b>	<b>\$</b>	<b>281,528,123</b>	<b>\$ 291,326,818</b>

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

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

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**Budget/Appropriation Adjustments**

Fund	Supplement	Carryforward (CIP/OCEP)	Carryover Encumbrances (CIP/OCEP)	Budget
<b>APPROPRIATED FUNDS:</b>				
<b>General Fund Original</b>				<b>\$ 200,160,423</b>
Adjustments	\$ 17,990,000	\$ -	\$ -	17,990,000
<b>General Fund Adjusted</b>	<b>17,990,000</b>	<b>-</b>	<b>-</b>	<b>218,150,423</b>
<b>Entertainment Tax Original</b>				<b>\$ 8,187,114</b>
Washington Pavilion	-	6,386,520	423,014	6,809,534
Events Complex	-	920,512	466,233	1,386,745
Orpheum	-	25,400	1,640	27,040
Sioux Falls Stadium	-	36,000	-	36,000
State Theatre	-	-	-	-
Entertainment Venues	-	-	-	-
<b>Entertainment Tax Adjusted</b>	<b>-</b>	<b>7,368,432</b>	<b>890,887</b>	<b>16,446,433</b>
<b>Sales/Use Tax Original</b>				<b>\$ 96,880,348</b>
Facilities Management	1,000,000	130,472	348,026	1,478,498
Communications	-	-	141	141
Fire	2,685,000	2,122,475	2,753,420	7,560,895
Police	80,000	468,593	893,563	1,442,156
Highways and Streets	6,000,000	19,743,363	11,229,928	36,973,291
Health	115,000	284,910	-	399,910
Parks & Recreation	7,355,000	23,815,286	2,552,842	33,723,128
Library	50,000	49,757	-	99,757
Planning & Development	-	138,000	-	138,000
Economic Development	-	-	-	-
Museum	-	-	-	-
Debt Service	-	-	-	-
<b>Sales/Use Tax Adjusted</b>	<b>17,285,000</b>	<b>46,752,856</b>	<b>17,777,920</b>	<b>178,696,124</b>
<b>Housing</b>				<b>\$ 10,062,669</b>
Adjustments	213,000	-	651,623	864,623
<b>Housing Adjusted</b>	<b>213,000</b>	<b>-</b>	<b>651,623</b>	<b>10,927,292</b>
<b>Transit Original</b>				<b>\$ 16,892,100</b>
Adjustments	-	7,331,837	220,024	7,551,861
<b>Transit Adjusted</b>	<b>-</b>	<b>7,331,837</b>	<b>220,024</b>	<b>24,443,961</b>
<b>Storm Drainage Original</b>				<b>\$ 15,258,884</b>
Adjustments	33,000	12,850,599	3,515,518	16,399,117
<b>Storm Drainage Adjusted</b>	<b>33,000</b>	<b>12,850,599</b>	<b>3,515,518</b>	<b>31,658,001</b>
<b>Library Memorial</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 5,000</b>
<b>Cottam Memorial</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 2,000</b>
<b>Public Safety Facility Construction Original</b>				<b>\$ -</b>
Fire	-	-	42,181,578	42,181,578
<b>Public Safety Facility Construction Adjusted</b>	<b>-</b>	<b>-</b>	<b>42,181,578</b>	<b>42,181,578</b>
<b>Events Center Bond Construction Original</b>				<b>\$ -</b>
Adjustments	-	-	-	-
<b>Events Center Bond Construction Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>T.I.F. District Fund Original</b>				<b>\$ 3,744,000</b>
Adjustments	-	-	-	-
<b>T.I.F. District Fund Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,744,000</b>
<b>Admin Building Construction Original</b>				<b>\$ -</b>
Facilities Management	-	2,925	95,523	98,448
<b>Admin Building Construction Adjusted</b>	<b>-</b>	<b>2,925</b>	<b>95,523</b>	<b>98,448</b>
<b>Sioux Falls Flood Control Original</b>				<b>\$ -</b>
Highways and Streets	-	-	-	-
<b>Sioux Falls Flood Control Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-APPROPRIATED FUNDS:</b>				
<b>Electric Light Original</b>				<b>\$ 8,112,499</b>
Adjustments	-	6,605,200	184,772	6,789,972
<b>Electric Light Adjusted</b>	<b>-</b>	<b>6,605,200</b>	<b>184,772</b>	<b>14,902,471</b>
<b>Public Parking Original</b>				<b>\$ 3,239,199</b>
Adjustments	-	950,208	7,924	958,132
<b>Public Parking Adjusted</b>	<b>-</b>	<b>950,208</b>	<b>7,924</b>	<b>4,197,331</b>



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**Budget/Appropriation Adjustments**

Fund	Supplement	Carryforward (CIP/OCEP)	Carryover Encumbrances (CIP/OCEP)	Budget
<b>NON-APPROPRIATED FUNDS CONT'D:</b>				
<b>Sanitary Landfill Original</b>				<b>\$ 11,642,895</b>
Adjustments	-	7,731,231	1,158,285	8,889,516
<b>Sanitary Landfill Adjusted</b>	<b>-</b>	<b>7,731,231</b>	<b>1,158,285</b>	<b>20,532,411</b>
<b>Water Original</b>				<b>\$ 44,389,868</b>
Adjustments	987,520	5,588,109	7,577,340	14,152,969
<b>Water Adjusted</b>	<b>987,520</b>	<b>5,588,109</b>	<b>7,577,340</b>	<b>58,542,837</b>
<b>Water Reclamation Original</b>				<b>\$ 144,685,934</b>
Adjustments	987,520	96,734,025	22,513,160	120,234,705
<b>Water Reclamation Adjusted</b>	<b>987,520</b>	<b>96,734,025</b>	<b>22,513,160</b>	<b>264,920,639</b>
<b>Fleet Revolving Original</b>				<b>\$ 15,882,501</b>
Adjustments	2,250,000	1,835,103	1,164,454	5,249,557
<b>Fleet Revolving Adjusted</b>	<b>2,250,000</b>	<b>1,835,103</b>	<b>1,164,454</b>	<b>21,132,058</b>
<b>Technology Revolving Original</b>				<b>\$ 6,047,925</b>
Adjustments	-	1,856,277	275,000	2,131,277
<b>Technology Revolving Adjusted</b>	<b>-</b>	<b>1,856,277</b>	<b>275,000</b>	<b>8,179,202</b>
<b>Facilities Management</b>				<b>\$ 6,442,096</b>
Adjustments	-	2,619,493	818,772	3,438,265
<b>Facilities Management Adjusted</b>	<b>-</b>	<b>2,619,493</b>	<b>818,772</b>	<b>9,880,361</b>
<b>Health/Life Benefit</b>	-	-	-	<b>\$ 24,125,855</b>
<b>Workers' Compensation</b>	-	-	-	<b>\$ 1,628,434</b>
<b>Insurance Liability</b>	-	-	-	<b>\$ 2,288,987</b>
<b>Fiduciary Funds</b>	-	-	-	<b>\$ 45,893,391</b>
Original Budget (All Funds)				665,572,122
Total Adjustments				337,005,115
<b>Total Adjusted Budget (All Funds)</b>	<b>\$ 39,746,040</b>	<b>\$ 198,226,295</b>	<b>\$ 99,032,780</b>	<b>\$ 1,002,577,237</b>

**Supplement Detail:**

	Budget	
	Revenue	Expense
<b>Effective Supplements</b>		
<b>March</b>		
General Fund Transfer to Housing Fund - Unassigned Fund Balance (Ord. 22-22)	\$ -	\$ 200,000
Housing Fund - Refund Municipal Property Tax - General Fund Transfer (Ord 22-22)	200,000	200,000
General Fund - All Departments - Employee Retention Pay & Compensation and Benefit Study - Unassigned Fund Balance (Ord. 33-22)	-	2,444,000
General Fund Transfer to Storm Drainage and Housing Fund - Unassigned Fund Balance (Ord. 33-22)	-	46,000
Housing Fund - Employee Retention Incentive Pay (Ord. 33-22)	13,000	13,000
Storm Drainage Fund - Employee Retention Incentive Pay (Ord. 33-22)	33,000	33,000
<b>April</b>		
General Fund - Planning and Development Services - Cyber Research Lab - Unassigned Fund Balance (Ord. 38-22)	-	10,000,000
<b>May</b>		
General Fund - Planning and Development Services - USD Discovery District Research Park - Unassigned Fund Balance (Ord. 47-22)	-	3,500,000
General Fund - Health - Eat Well Sioux Falls - ARPA Funds (Ord. 48-22)	400,000	400,000
General Fund - Highways and Streets - Sidewalks - Unassigned Fund Balance (Ord. 48-22)	-	1,400,000
Sales Tax Fund - Facilities Management - Opportune Land Acquisition - Available Fund Balance (Ord. 48-22)	-	1,000,000
Sales Tax Fund - Fire - Equipment - Available Fund Balance (Ord. 48-22)	-	2,685,000
Sales Tax Fund - Police - Equipment - Available Fund Balance (Ord. 48-22)	-	80,000
Sales Tax Fund - Library - Library Materials - Available Fund Balance (Ord. 48-22)	-	50,000
Sales Tax Fund - Highways and Streets - ADA Improvements, Major Street Reconstruction, Radios - Available Fund Balance (Ord. 48-22)	-	6,000,000
Sales Tax Fund - Parks and Recreation - River Greenway, Zoo, Trail Improvements, Equipment - Available Fund Balance (Ord. 48-22)	-	3,855,000
Sales Tax Fund - Parks and Recreation - Jacobson Plaza - Contributions (Ord. 48-22)	3,500,000	3,500,000
Sales Tax Fund - Health - Medication Dispensing System - ARPA Health Grant (Ord. 48-22)	115,000	115,000
Water Fund - 41st Street Improvements - State of South Dakota DOT (Res. 39-22)	987,520	987,520
Water Reclamation Fund - 41st Street Improvements - State of South Dakota DOT (Res. 39-22)	987,520	987,520
Fleet Fund - Tractor Dozer and Landfill Compactor - User Fees (Res. 39-22)	-	2,250,000
<b>Total Effective Supplements</b>	<b>\$ 6,236,040</b>	<b>\$ 39,746,040</b>