

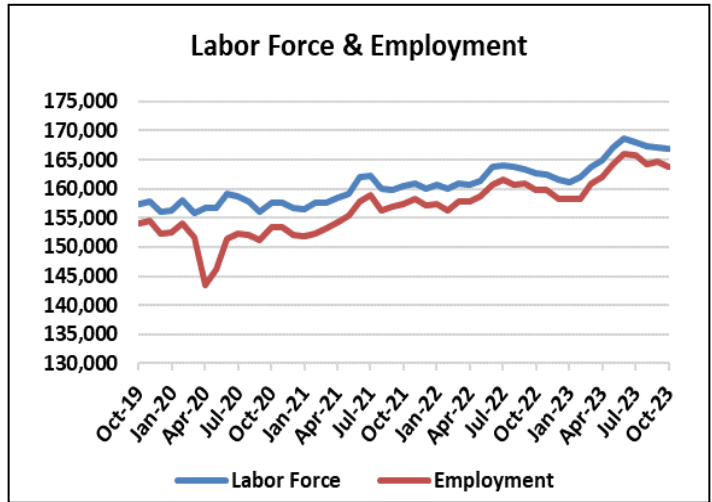
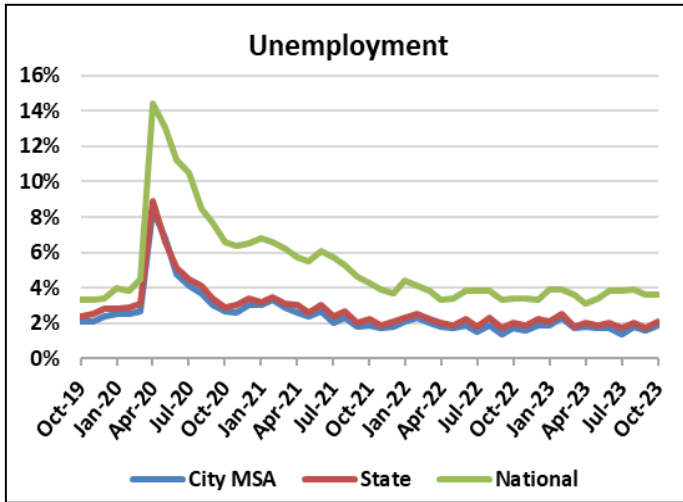
City of Sioux Falls Monthly Financial Status Report

(Unaudited)

November 30, 2023

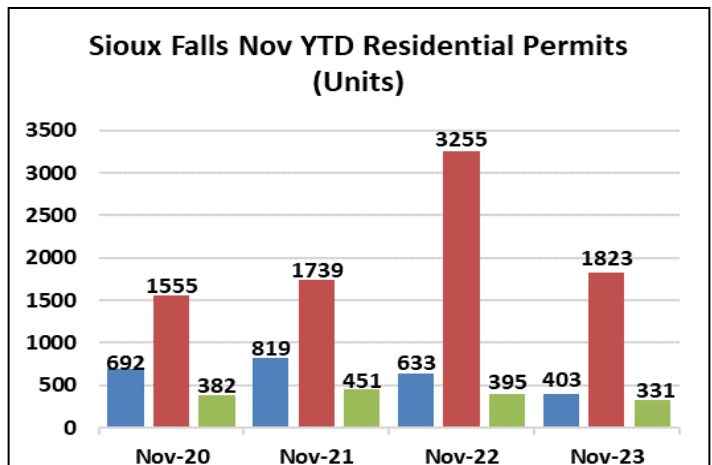
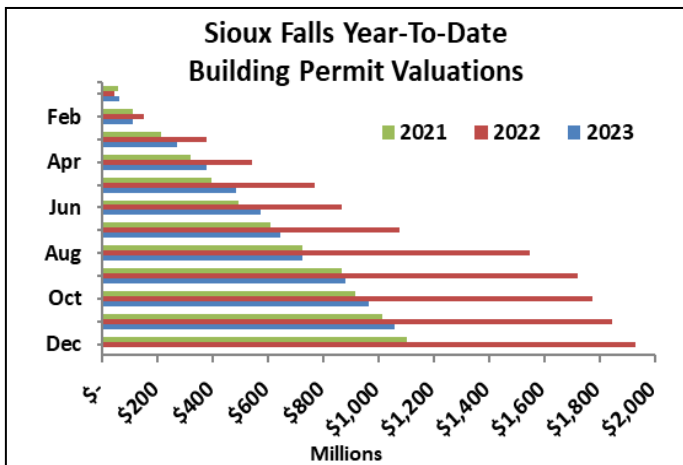
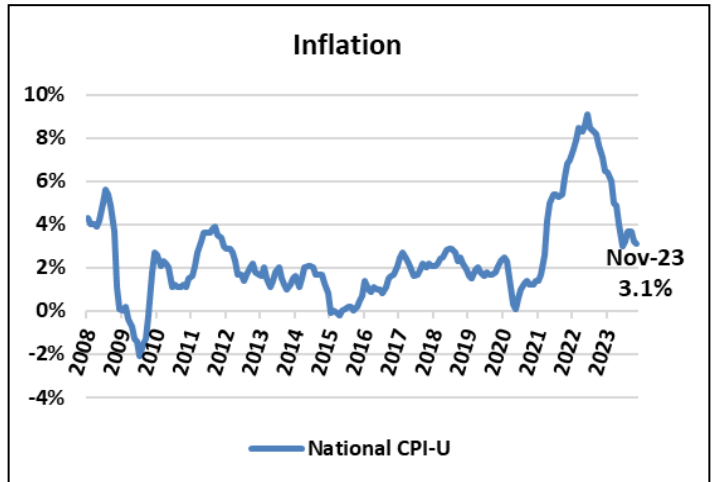
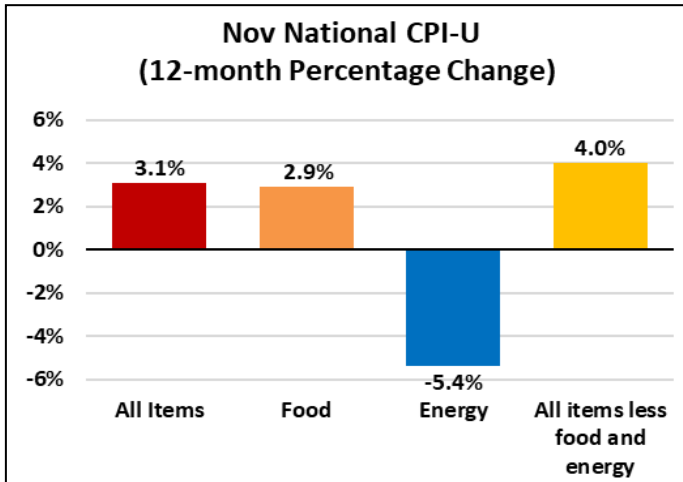
Economic and Financial Overview

November 2023

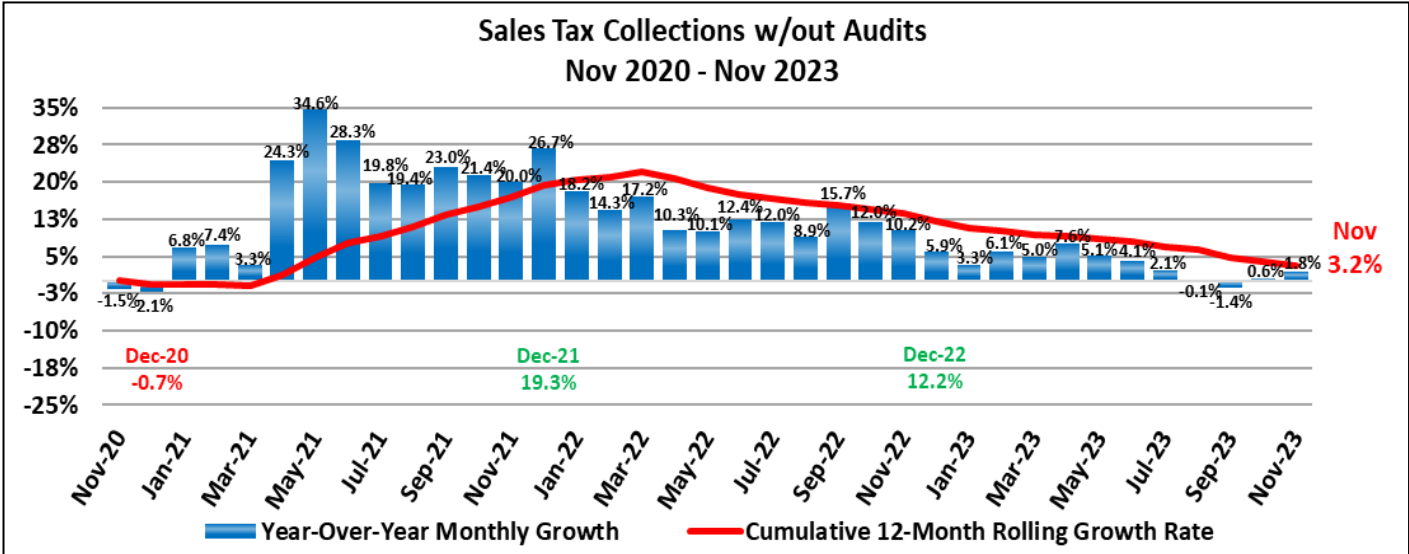


City MSA	Aug 2023	Sep 2023	Oct 2023
Unemployment	2,970	2,625	3,118
Unemployment Rate	1.8%	1.6%	1.9%

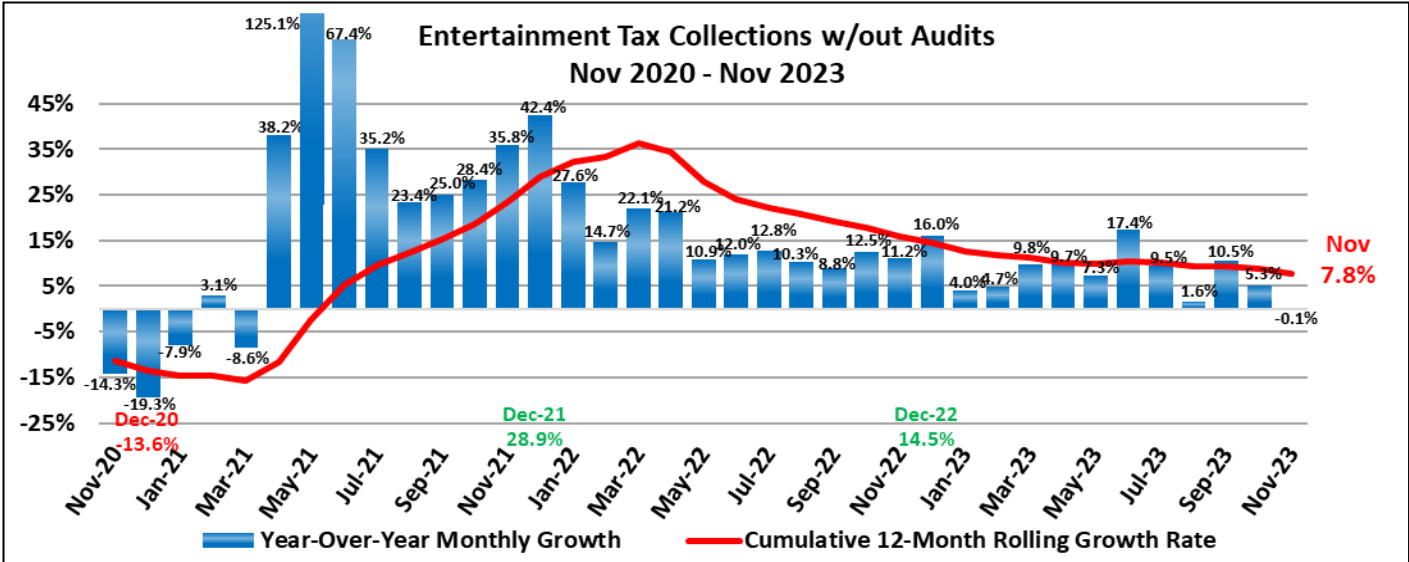
City MSA	Aug 2023	Sep 2023	Oct 2023
Labor Force	166,926	167,989	166,955
Employment	163,954	165,346	163,837



	Nov 2021	Nov 2022	Nov 2023
YTD Valuations	\$1,015.3	\$1,845.0	\$1,056.1



Taxable Sales Transactions by Industry (top 10 sales tax industries based on total taxable sales)	Aug 2023 vs. Aug 2022		Sep 2023 vs. Sep 2022		Oct 2023 vs. Oct 2022	
	Actual Change	% Change	Actual Change	% Change	Actual Change	% Change
Industries Experiencing Growth/Reductions						
1. Department Stores & General Merchandise Stores	\$5.2M	6%	\$2.7M	3%	\$1.6M	2%
2. Wholesale Trade of Durable & Non Durable Goods	(\$7.8M)	(11%)	(\$4.0M)	(6%)	(\$0.5M)	(1%)
3. Eating Establishments	\$5.5M	11%	\$4.1M	9%	\$8.7M	18%
4. Lumber, Hardware, and Garden Supplies	(\$8.7M)	(15%)	(\$9.6M)	(17%)	(\$5.0M)	(10%)
5. Remote Retailer Sales	(\$1.3M)	(3%)	\$4.0M	10%	\$6.2M	16%
6. Grocery Stores, Meat & Other Food Stores	(\$0.4M)	(1%)	(\$1.2M)	(3%)	(\$1.0M)	(2%)
7. Business Services	(\$3.4M)	(8%)	\$5.1M	10%	(\$2.5M)	(6%)
8. Manufacturing	(\$9.0M)	(19%)	(\$4.7M)	(11%)	(\$1.7M)	(4%)
9. Electric, Gas, and Sanitary Services	\$2.4M	8%	\$0.4M	1%	\$2.5M	11%
10. Home Furniture, Furnishing and Equipment Stores	(\$3.7M)	(12%)	\$0.6M	2%	(\$0.4M)	(1%)
Sioux Falls Total Taxable Sales (do not add; not all included)	\$4.1M	1%	\$0.6M	0%	\$19.7M	3%

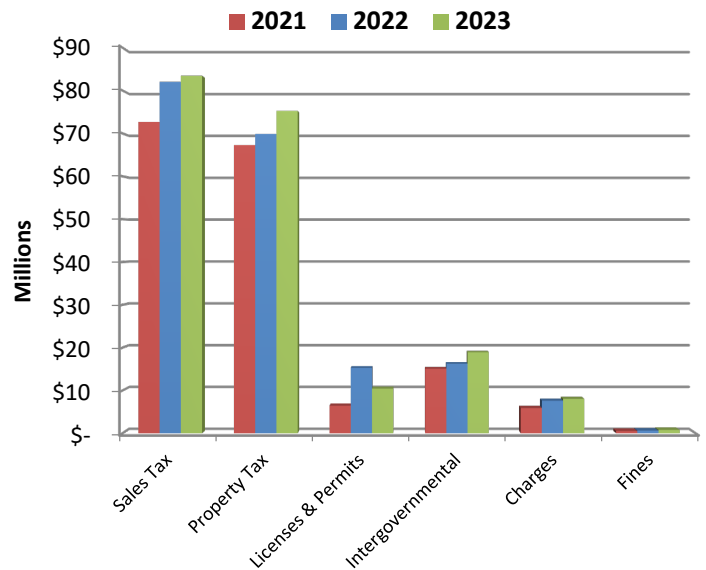


GENERAL FUND - REVENUE ANALYSIS

YTD REVENUE

	2022	% Budget	2023	% Budget
January	\$ 11,080,476	6%	\$ 12,358,069	6%
February	12,888,628	12%	\$ 11,874,461	11%
March	12,324,272	18%	\$ 12,626,646	17%
April	13,649,939	25%	\$ 16,327,688	25%
May	42,343,541	47%	\$ 40,957,544	44%
June	15,455,810	55%	\$ 17,693,181	52%
July	13,098,762	62%	\$ 13,798,824	59%
August	12,824,529	68%	\$ 12,232,602	64%
September	12,536,917	75%	\$ 14,361,729	71%
October	13,138,201	81%	\$ 14,089,623	78%
November	40,005,786	102%	\$ 42,990,710	98%
December	17,724,588	111%		
12-31 Actual	<u>\$ 217,071,449</u>	111%	<u>\$ 209,311,077</u>	98%
YTD Actuals	<u>\$ 199,346,861</u>	102%	<u>\$ 209,311,077</u>	98%
Budget	\$ 196,204,254		\$ 214,110,186	

YTD REVENUE BY SOURCE



GENERAL FUND - EXPENDITURE ANALYSIS

YTD EXPENDITURES

	2022	% Budget	2023	% Budget
January	\$ 11,542,264	5%	\$ 12,445,316	5%
February	11,905,622	11%	\$ 14,629,875	12%
March	21,754,262	21%	\$ 25,638,020	23%
April	15,696,989	28%	\$ 14,600,558	29%
May	13,713,979	34%	\$ 17,777,958	37%
June	13,555,201	40%	\$ 27,953,646	49%
July	27,706,657	53%	\$ 15,264,428	56%
August	13,904,884	59%	\$ 13,126,451	61%
September	13,747,043	65%	\$ 16,724,517	69%
October	13,707,589	72%	\$ 19,039,082	77%
November	13,340,029	78%	\$ 14,149,780	83%
December	41,504,250	97%		
12-31 Actual	<u>\$ 212,078,770</u>	97%	<u>\$ 191,349,631</u>	83%
YTD Actuals	<u>\$ 170,574,520</u>	78%	<u>\$ 191,349,631</u>	83%
Budget	\$ 219,187,423		\$ 229,990,029	

YTD EXPENDITURES BY DEPARTMENT

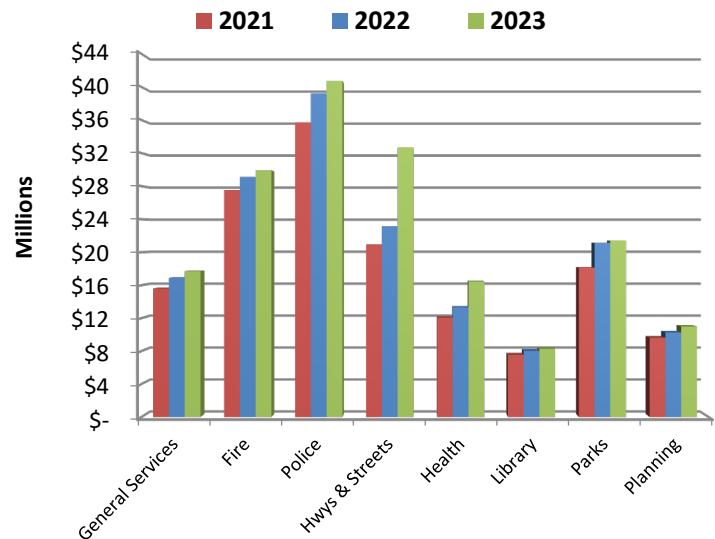


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FUND SUMMARIES	
<p>The focus of the General Fund, Sales Tax Fund, and all other non-internal service or enterprise funds within this monthly status report is on available fund balance as this is the balance that is anticipated to be available if actual 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.</p> <p>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.</p>	
General Fund Summary	1
<p>The <u>General Fund</u> is the City’s primary operating fund. The primary <u>revenue</u> 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. <u>Expenditures</u> 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.</p> <p>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.</p>	
Sales & Use Tax Summary	2
<p>The <u>Sales & Use Tax Fund</u> 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.</p> <p>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.</p>	
Municipal Sales & Use Tax Collections (Accrual Basis)	3
<p>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.</p>	
Compilation of Other Funds	4-6
<p><u>Special Revenue Funds</u> 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.</p> <p><u>Capital Project Funds</u> 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.</p> <p><u>Permanent Funds</u> 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.</p>	

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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
November 30, 2023

General Fund Summary - Fund 100 (92% of year lapsed)

Available Fund Balance (25% Policy Target)			YTD Percentage of Budget	
	Current Budget	Actual		
Available Fund Balance Jan 1	\$ 82,816,956	\$ 82,816,956		
Revenues	214,110,186	209,311,077		
Expenditures	(229,990,029)	(191,349,631)		
Net Change in Fund Balance	(15,879,843)	17,961,446		
Original Unspent Budget Assumption	4,400,000	4,400,000		
Available Fund Balance	\$ 71,337,113	\$ 105,178,402		
% Available Fund Balance to Budget	31.0%			
Unrestricted Cash Balance	\$ 93,966,885			
% Available Cash Balance to Budget	40.9%			

Category	2021	2022	2023
Revenue	97%	102%	98%
Expenditures	82%	78%	83%

Budget Status						
Revenue	Current Budget	Actual Revenue	Long/(Short)	2023 YTD % of Budget	2022 YTD % of Budget	2021 YTD % of Budget
Taxes						
Property Tax	\$ 78,572,716	\$ 75,163,268	\$ (3,409,448)	96%	94%	95%
Sales Tax	89,548,565	83,466,589	(6,081,976)	93%	107%	104%
Frontage Tax	5,099,347	4,774,580	(324,767)	94%	98%	95%
Lodging Tax	1,425,000	1,263,451	(161,549)	89%	86%	99%
CVB BID Tax	2,235,000	1,995,947	(239,053)	89%	91%	85%
Other	113,500	93,822	(19,678)	83%	71%	97%
Total Taxes	176,994,128	166,757,659	(10,236,469)	94%	101%	99%
Licenses and Permits	6,652,959	10,440,524	3,787,565	157%	238%	110%
Intergovernmental Revenue						
Federal and State Grants	10,852,042	9,773,651	(1,078,391)	90%	73%	85%
Motor Vehicle Licenses	3,250,000	2,602,084	(647,916)	80%	78%	80%
County Library Support	1,345,000	1,345,000	-	100%	100%	100%
Liquor Tax Reversion	1,000,046	982,045	(18,001)	98%	100%	120%
Bank Franchise Tax	2,000,000	2,904,372	904,372	145%	167%	264%
Health and Fire Reversion	939,000	1,027,439	88,439	109%	108%	121%
Wheel Tax	200,000	173,865	(26,135)	87%	81%	84%
Other	86,759	107,901	21,142	124%	139%	158%
Total Intergovernmental Revenue	19,672,847	18,916,357	(756,490)	96%	86%	102%
Charges for Goods and Services	8,313,452	8,041,314	(272,138)	97%	85%	66%
Fines and Forfeitures	619,000	786,752	167,752	127%	101%	83%
Investment Revenue	550,000	3,069,939	2,519,939	558%	-264%	-4%
Other Revenue	1,307,800	1,298,533	(9,267)	99%	57%	80%
Total General Fund Revenue	\$ 214,110,186	\$ 209,311,077	\$ (4,799,109)	98%	102%	97%
Expenditures by Department	Current Budget	Actual Expenditures	Budget Balance	2023 YTD % of Budget	2022 YTD % of Budget	2021 YTD % of Budget
Mayor	\$ 901,903	\$ 749,391	\$ 152,512	83%	77%	78%
City Council	1,687,638	1,263,205	424,433	75%	77%	82%
Attorney	2,743,624	2,144,432	599,191	78%	88%	85%
HR	2,393,446	1,842,994	550,451	77%	76%	87%
Finance	3,851,449	3,248,183	603,266	84%	87%	82%
Facilities Management	2,653,635	1,804,127	849,508	68%	66%	73%
Innovation & Technology	6,383,281	4,589,330	1,793,952	72%	77%	81%
Communications	2,897,002	2,063,289	833,713	71%	70%	75%
Total General Government	23,511,977	17,704,950	5,807,026	75%	77%	80%
Fire	34,829,430	29,919,923	4,909,507	86%	88%	86%
Police	50,617,315	40,730,697	9,886,618	80%	86%	82%
Total Public Safety	85,446,745	70,650,620	14,796,125	83%	87%	84%
Total Highways & Streets	38,519,137	32,679,621	5,839,517	85%	75%	74%
Total Public Health	19,764,360	16,452,962	3,311,398	83%	74%	78%
Parks	25,332,729	21,415,921	3,916,808	85%	89%	84%
Libraries	9,895,647	8,264,184	1,631,463	84%	85%	86%
Total Culture & Recreation	35,228,376	29,680,105	5,548,271	84%	88%	84%
Total Planning & Development Services	13,317,835	10,979,774	2,338,062	82%	38%	79%
Transfers	14,201,599	13,201,599	1,000,000	93%	100%	88%
Total General Fund Expenditures	\$ 229,990,029	\$ 191,349,631	\$ 38,640,398	83%	78%	82%

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Sales/Use Tax Fund Summary - Fund 253 (83% of year lapsed)

Unreserved Fund Balance & Cash Status:			
Fund Balance January 1	\$ 82,727,827	Cash Balance January 1	\$ 93,686,088
Deferred Revenues	17,950,445	Change in Cash Balance	13,577,227
Less Restricted	(21,193,930)	Cash Balance Nov 30	\$ 107,263,315
Less Committed (Encumbered/Carryforwards)	(61,711,122)		
Available Fund Balance January 1	17,773,220	Less Designated Cash	(12,702,400)
Less Supplemental Appropriation (Ord. 07-23)	(3,000,000)	Less Restricted Cash	(571,191)
Less Supplemental Appropriation (Ord. 47-23)	(11,750,000)	Less Cash in Trust	(17,347,978)
Current Available Fund Balance	\$ 3,023,220	Available Cash Balance	\$ 76,641,746
Reserves	(3,000,000)		
Available Fund Balance	\$ 23,220		

Budget Status:				
Revenue	Current Budget	Actual	Long(Short)	
Taxes	\$ 89,548,565	\$ 83,466,589	\$ (6,081,976)	
Federal and State Grants	5,166,617	383,745	(4,782,872)	
Interest Earned on Trust Investments	250,000	3,790,876	3,540,876	
Platting Fees	3,120,000	2,783,727	(336,273)	
Contributions	36,994,570	20,597,453	(16,397,117)	
Other	842,984	148,346	(694,637)	
Total Sales/Use Tax Fund Revenue	\$ 137,113,242	\$ 112,049,620	\$ (25,063,623)	
Expenditures by Department	Current Budget	Expended	Encumbered	Balance
Facilities Management	\$ 2,609,751	\$ 886,027	\$ 7,410	\$ 1,716,314
Communications	425,809	24,760	106,234	294,815
Fire	7,677,718	3,423,493	2,187,201	2,067,024
Police	3,745,754	2,669,971	331,429	744,353
Highways & Streets	114,071,178	54,060,090	32,621,146	27,389,942
Health	417,167	216,167	75,920	125,080
Park/Recreation	63,753,745	11,475,095	38,048,411	14,230,239
Library	1,881,194	1,413,368	30,128	437,697
Planning & Development Services	255,000	25,000	100,000	130,000
Total Departmental Expenditures	194,837,315	74,193,972	73,507,880	47,135,463
Total Debt Service and Transfers Out	20,091,828	18,183,794	-	1,908,034
Total Sales/Use Tax Fund	\$ 214,929,143	\$ 92,377,766	\$ 73,507,880	\$ 49,043,498

City of Sioux Falls
Monthly Financial Report
November 30, 2023

Municipal Sales/Use Tax Collections (Accrual Basis)

	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax		Lodging Tax	
	2023 1%	2022 1%	2023 1%	2022 1%	2023 1%	2022 1%	2023 1%	2022 1%
January	\$ 8,846,594	\$ 8,563,251	\$ 8,846,594	\$ 8,563,251	\$ 847,976	\$ 815,525	\$ 73,312	\$ 67,860
February	6,729,813	6,345,565	6,729,813	6,345,565	791,067	755,359	71,617	71,267
March	6,298,217	5,999,722	6,298,217	5,999,722	776,942	708,424	77,976	74,671
April	7,823,965	7,268,007	7,823,965	7,268,007	986,338	899,451	133,438	104,739
May	7,284,245	6,932,092	7,284,245	6,932,092	949,275	884,829	99,950	97,477
June	7,495,923	7,203,538	7,495,923	7,203,538	1,043,026	888,767	121,829	118,860
July	8,564,922	8,385,513	8,564,922	8,385,513	1,037,528	947,824	147,240	142,951
August	7,461,036	7,471,720	7,461,036	7,471,720	976,450	961,207	149,852	153,593
September	7,910,103	8,022,046	7,910,103	8,022,045	1,054,519	954,645	138,149	149,130
October	7,901,615	7,857,901	7,901,615	7,857,901	970,711	922,143	138,472	124,092
November	7,697,617	7,558,329	7,697,617	7,558,329	933,464	934,815	111,616	121,304
December	-	7,327,861	-	7,327,861	-	898,087	-	93,805
Total Current Collections YTD	\$ 84,014,050	\$ 81,607,684	\$ 84,014,050	\$ 81,607,683	\$ 10,367,295	\$ 9,672,988	\$ 1,263,451	\$ 1,225,944
Percent Change Current Collections YTD	2.9%	12.8%	2.9%	12.8%	7.2%	14.3%	3.1%	21.1%
Adjustments to Current Collections								
State Audit Collections/Adjustments	478,000	550,919	478,000	550,919	13,523	10,739	-	-
One Time State Audit	(984,209)	-	(984,209)	-	-	-	-	-
City Economic Development Refund (ORD 42-05)	(41,253)	(127,886)	(41,253)	(127,886)	-	-	-	-
Net Reportable Revenue YTD	\$ 83,466,589	\$ 82,030,716	\$ 83,466,589	\$ 82,030,715	\$ 10,380,818	\$ 9,683,727	\$ 1,263,451	\$ 1,225,944
Percent Change YTD Net Reportable Revenue	1.8%	12.9%	1.8%	12.9%	7.2%	12.7%	3.1%	21.1%

City of Sioux Falls
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Compilation of Other Funds (92% 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	\$ 22,610,544	\$ 22,610,544		Total	\$ 21,943,250
Less Restricted	(6,196,303)	(6,196,303)		Available	<u>\$ 21,943,250</u>
Spendable Fund Balance	16,414,241	16,414,241			
Revenues	10,767,191	12,379,913	115%		
Expenditures					
Events Complex (Operating & Capital)	6,125,766	2,325,735	38%		
Orpheum Theatre (Operating & Capital)	1,755,546	835,401	48%		
Washington Pavilion (Operating & Capital)	11,897,019	4,197,311	35%		
Sioux Falls Stadium (Operating & Capital)	962,651	112,838	12%		
Total Expenditures	<u>20,740,981</u>	<u>7,471,285</u>	<u>36%</u>		
Net Change in Fund Balance	<u>(9,973,790)</u>	<u>4,908,628</u>			
Less Encumbrances		8,859,074			
Available Fund Balance	<u>\$ 6,440,451</u>	<u>\$ 12,463,795</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	\$ 28,061,585	\$ 28,061,585		Total	\$ 12,696,390
Less Restricted	(21,350,571)	(21,350,571)		Designated	4,950,756
Spendable Fund Balance	6,711,014	6,711,014		Restricted	5,813,960
Revenues	11,009,389	9,061,902	82%	Available	<u>\$ 1,931,674</u>
Expenditures	13,771,456	4,892,006	36%		
Net Change in Fund Balance	<u>(2,762,067)</u>	<u>4,169,896</u>			
Less Encumbrances		2,911,872			
Available Fund Balance	<u>\$ 3,948,947</u>	<u>\$ 7,969,038</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	\$ 12,277,497	\$ 12,277,497		Total	\$ 7,212,125
Less Restricted	(358,844)	(358,844)		Available	<u>\$ 7,212,125</u>
Spendable Fund Balance	11,918,653	11,918,653			
Revenues					
Federal Grants	14,520,652	4,961,400	34%		
State Operating	73,856	-			
Transfers In (General Fund & Sales Tax Fund)	7,726,599	7,726,599	100%		
Miscellaneous	-	2,540			
Total Revenues	<u>22,321,107</u>	<u>12,690,539</u>	<u>57%</u>		
Expenditures					
Operating	12,708,550	9,911,785	78%		
Capital	11,403,447	5,585,282	49%		
Total Expenditures	<u>24,111,997</u>	<u>15,497,068</u>	<u>64%</u>		
Net Change in Fund Balance	<u>(1,790,890)</u>	<u>(2,806,529)</u>			
Less Encumbrances		96,114			
Available Fund Balance	<u>\$ 10,127,763</u>	<u>\$ 9,016,010</u>			

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Compilation of Other Funds (92% 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	\$ 11,281,491	\$ 11,281,491		Total	\$ 16,252,150
Less Restricted	-	-		Available	<u>\$ 16,252,150</u>
Spendable Fund Balance	<u>11,281,491</u>	<u>11,281,491</u>			
Revenues	18,517,032	14,074,994	76%		
Expenditures					
Operating	4,791,997	2,902,031	61%		
Capital	20,230,719	4,889,314	24%		
Debt Service	1,219,593	1,280,824	105%		
Total Expenditures	<u>26,242,309</u>	<u>9,072,169</u>	<u>35%</u>		
Net Change in Fund Balance	<u>(7,725,276)</u>	<u>5,002,825</u>			
Less Encumbrances		4,721,461			
Available Fund Balance	<u>\$ 3,556,215</u>	<u>\$ 11,562,855</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	\$ 290,758
Less Restricted	-	-		Restricted	240,758
Spendable Fund Balance	<u>22</u>	<u>22</u>		Trust	-
Revenues	7,735,000	5,959,314	77%	Available	<u>\$ 50,000</u>
Expenditures	<u>7,735,000</u>	<u>5,718,578</u>	74%		
Net Change in Fund Balance	<u>-</u>	<u>240,736</u>			
Available Fund Balance	<u>\$ 22</u>	<u>240,758</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	778,651	15,363	23,611,595	446,472	3,754,841	4,750,000
TIF #11 Bancroft	2011-2031	295,270	5,826	3,630,351	68,646	508,474	475,000
TIF #12 DeKalb Lofts	2011-2031	15,112,683	298,173	27,141,376	513,216	1,443,692	1,503,000
TIF #13 Raven	2012-2032	4,571,705	90,200	15,824,380	299,223	1,421,933	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,691,952	33,382	14,416,753	272,606	1,683,429	2,224,000
TIF #15 Sports Complex	2012-2032	271,775	5,362	47,731,100	902,547	7,048,577	10,262,772 ²
TIF #16 Whittier Heights	2012-2032	258,187	5,094	20,318,674	384,206	1,391,299	2,820,000
TIF #18 Phillips Avenue Lofts	2013-2033	770,775	15,207	10,152,468	191,973	994,556	2,560,000
TIF #20 Washington Square	2015-2035	357,287	7,049	21,617,315	408,762	1,594,256	2,900,000
TIF #21 Cascade (Phillips)	2017-2037	396,256	7,818	26,109,454	493,704	1,326,484	4,100,000
TIF #23 Foundation Park North	2020-2040	3,522,542	86,197	127,313,107	2,755,438	-	94,371,313
TIF #24 Steel District	2021-2041	1,591,054	31,391	2,635,043	49,826	-	21,508,407
TIF #25 Cherapa Place	2021-2041	24,102,300	475,538	23,583,357	445,938	-	25,375,592

¹ Values represent amounts levied in 2022 and payable in 2023.

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	\$ 41,289	\$ 41,289		Total	\$ 45,015
Less Restricted	<u>(24,767)</u>	<u>(24,767)</u>		Restricted	24,767
Spendable Fund Balance	<u>16,522</u>	<u>16,522</u>		Available	<u>\$ 20,248</u>
Revenues	300	3,821	1274%		
Expenditures	<u>5,000</u>	<u>-</u>			
Net Change in Fund Balance	<u>(4,700)</u>	<u>3,821</u>			
Available Fund Balance	<u>\$ 11,822</u>	<u>\$ 20,343</u>			

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COTTAM MEMORIAL FUND (486)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 5,592	\$ 5,592		Total	\$ 5,753
Less Restricted	(2,000)	(2,000)		Restricted	2,000
Spendable Fund Balance	<u>3,592</u>	<u>3,592</u>		Available	<u>\$ 3,753</u>
Revenues	50	174	348%		
Expenditures	<u>2,000</u>	<u>-</u>			
Net Change in Fund Balance	<u>(1,950)</u>	<u>174</u>			
Available Fund Balance	<u>\$ 1,642</u>	<u>\$ 3,766</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	\$ 19,583,266	\$ 19,583,266		Total	\$ 4,081,216
Less Restricted	-	-		Trust	4,143,216
Spendable Fund Balance	<u>19,583,266</u>	<u>19,583,266</u>		Available*	<u>\$ (62,000)</u>
Revenues	-	644,034			
Expenditures	<u>19,112,180</u>	<u>16,066,909</u>	84%		* Reimbursement from Trust
Net Change in Fund Balance	<u>(19,112,180)</u>	<u>(15,422,875)</u>			
Less Encumbrances	<u>-</u>	<u>3,045,272</u>			
Available Fund Balance	<u>\$ 471,086</u>	<u>\$ 1,115,119</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	\$ 275,351	\$ 275,351		Total	\$ -
Less Restricted	-	-		Trust	-
Spendable Fund Balance	<u>275,351</u>	<u>275,351</u>		Available	<u>\$ -</u>
Revenues	-	1,104			
Expenditures	<u>276,455</u>	<u>276,455</u>	100%		
Net Change in Fund Balance	<u>(276,455)</u>	<u>(275,351)</u>			
Available Fund Balance	<u>\$ (1,104)</u>	<u>\$ 0</u>			

*Fund is now closed as of March 31, 2023

INTERNAL SERVICE FUND CASH BALANCES

	<u>Balance, Jan. 1</u>	<u>Balance, Nov. 30</u>	<u>Increase/(Decrease)</u>
Centralized Facilities Fund (848)	\$ 7,250,276	\$ 4,133,241	\$ (3,117,035)
Fleet Revolving Fund (851)	7,218,454	7,664,519	446,065
City Health/Life Benefit Fund (852)	17,322,698	16,620,552	(702,146)
Workers' Compensation Fund (855)	5,469,661	5,687,187	217,526
Technology Revolving Fund (857)	3,526,246	1,840,476	(1,685,770)
Property Liability and Risk Fund (880)	3,375,333	3,093,336	(281,997)

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

	POWER & DISTRIBUTION	PUBLIC PARKING	LANDFILL	WATER	WATER RECLAMATION
Operating Revenue	\$ 9,631,689	\$ 2,979,352	\$ 11,990,353	\$ 42,668,446	\$ 36,849,965
Operating Expenses	<u>(7,912,403)</u>	<u>(2,409,194)</u>	<u>(9,957,674)</u>	<u>(27,297,205)</u>	<u>(26,503,480)</u>
Operating Income	1,719,286	570,158	2,032,679	15,371,241	10,346,485
Adjustment of Operating Income to Cash Flow Basis*	<u>225,639</u>	<u>916,500</u>	<u>2,029,239</u>	<u>10,136,171</u>	<u>51,377,485</u>
*Add back depreciation and adjust for changes in receivables and payables					
CASH FLOWS FROM OPERATING ACTIVITIES	1,944,925	1,486,658	4,061,918	25,507,412	61,723,970
Cash Flows from Capital and Related Financing Activities					
Capital Activities	(2,568,251)	-	(2,582,302)	(11,610,355)	(71,913,828)
Transfers	-	-	-	-	-
Financing (Debt) Activities	<u>(1,458)</u>	<u>(1,575,232)</u>	<u>(4,745)</u>	<u>(4,037,981)</u>	<u>21,267,593</u>
TOTAL CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(2,569,709)	(1,575,232)	(2,587,047)	(15,648,336)	(50,646,235)
CASH FLOWS FROM INVESTING ACTIVITIES	271,473	155,633	751,445	910,867	804,298
Net increase (Decrease) in Cash	(353,311)	67,059	2,226,316	10,769,943	11,882,033
Cash and Cash Equivalents, Beginning January 1	<u>9,087,658</u>	<u>3,331,188</u>	<u>22,884,906</u>	<u>9,962,636</u>	<u>16,155,996</u>
Cash and Cash Equivalents, Ending	8,734,347	3,398,247	25,111,222	20,732,579	28,038,029
Restricted Cash	<u>-</u>	<u>(1,854,000)</u> ¹	<u>(11,296,552)</u> ²	<u>(3,404,597)</u> ¹	<u>-</u>
AVAILABLE CASH AND CASH EQUIVALENTS	\$ 8,734,347	\$ 1,544,247	\$ 13,814,670	\$ 17,327,982	\$ 28,038,029

¹ Debt Service Reserve

² Closure/Postclosure Costs

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Capital Program - 2023 Capital Program Fund and Department Summary

Fund/Department	Current Budget	Expensed	Encumbered	Balance	% Expended & Encumbered
Entertainment Tax					
Events Complex	\$ 4,158,589	\$ 1,402,707	\$ 1,266,550	\$ 1,489,332	64%
Orpheum	1,143,810	456,000	504,149	183,661	84%
Washington Pavilion	9,050,034	2,084,528	5,854,932	1,110,574	88%
Sioux Falls Stadium	327,073	37,625	8,575	280,872	14%
Total Entertainment Tax	14,679,505	3,980,861	7,634,206	3,064,439	79%
Sales Tax					
Facilities Management	2,609,751	886,027	7,410	1,716,314	34%
Communications	425,809	24,760	106,234	294,815	31%
Fire	7,677,718	3,423,493	2,187,201	2,067,024	73%
Police	3,745,754	2,669,971	331,429	744,353	80%
Highways & Streets	114,071,178	54,060,090	32,621,147	27,389,941	76%
Health	417,167	216,167	75,920	125,080	70%
Parks & Recreation	63,753,745	11,475,095	38,048,411	14,230,239	78%
Library	1,881,194	1,413,368	30,128	437,698	77%
Planning & Development Services	255,000	25,000	100,000	130,000	49%
Total Sales Tax	194,837,315	74,193,972	73,507,880	47,135,463	76%
Transit	11,403,447	5,585,282	9,460	5,808,705	49%
Storm Drainage	20,230,719	4,889,314	4,465,683	10,875,722	46%
Public Safety Facility Bond Construction	19,112,180	16,066,909	3,045,272	-	100%
Electric Light	7,009,206	2,568,251	2,779,961	1,660,994	76%
Public Parking	165,000	-	-	165,000	0%
Sanitary Landfill	10,038,487	2,582,302	6,615,095	841,091	92%
Water	29,481,523	11,624,525	5,872,381	11,984,617	59%
Water Reclamation	254,796,205	71,914,911	116,877,312	66,003,982	74%
Facilities Management	8,039,564	2,639,723	1,201,908	4,197,933	48%
Fleet	14,936,246	6,254,518	1,500,110	7,181,618	52%
Technology Revolving	2,997,734	13,050	-	2,984,685	0%
Total Capital (CIP & OCEP)	\$ 587,727,131	\$ 202,313,616	\$ 223,509,268	\$ 161,904,247	72%

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Capital Program - 2023 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Supplements/		Expensed	Encumbered	Balance
			Approved Budget	Transfers			
Facilities Management							
06012	Centralized Facilities Improvements	I	7,600,255	-	2,511,207	1,154,153	3,934,895
06015	LEC Chiller Replacement	I	127,060	-	34,760	3,952	88,348
06016	Centralized Facilities Land Acquisition	D	1,325,000	1,250,000	860,337	-	1,714,663
	<i>Future Fire Station/RTW (85th & I29 Improvements)</i>				128,382	-	
	<i>Quarry Lots at Falls Park</i>				731,955	-	
Fire							
09008	Land Acquisition for Future Fire Stations	PD	464,610	-	464,610	-	-
09017	Public Safety Training Center	I	22,079,681	-	17,705,040	3,699,425	675,217
09018	Fire Station Digital Signage	C	57,460	-	57,460	-	-
Highways & Streets							
11006	Arterial Street Improvements		20,618,463	(17,168,350)	-	-	3,450,113
11012	Arterial Intersection Improvements	I	1,696,080	(1,160,849)	358,542	5,834	170,854
11064	Arrowhead Parkway Improvements	I	8,951,582	165,000	369,876	292,965	8,453,742
11071	69th, Vineyard Ave to Sycamore Ave	SC	227,708	(56,831)	27,095	-	143,782
11089	85th St, Louise Ave to Tallgrass Av	SC	97,960	(5,223)	1,999	-	90,738
11106	Minnesota Ave, 57th to Ralph Rogers	C	26,262	(20,000)	-	-	6,262
11107	Tallgrass Avenue Improvements	I	968,111	5,531,000	2,865,125	3,020,533	613,453
11108	57th Street from Vets Pkwy to Six Mile Rd	I	1,111,237	5,874,000	5,414,131	1,440,892	130,214
11109	Cliff Ave form 49th to 56th Street	I	247,301	(112,000)	56,996	38,313	39,993
11110	Sycamore from Benson to 60th St N	I	998,598	31,046	800,212	175,945	53,488
11112	VP-Louise Ave from I29 to Western	D	-	14,831	9,738	-	5,093
11113	VP-Western Ave from Western to Cliff	I	741,708	8,981,000	641,896	8,480,260	600,552
11114	VP-MinnAve from Western to Cliff	I	43,571	1,880,000	15,286	1,901,146	7,139
11115	VP-Cliff Ave from Western to Cliff	I	721,067	3,034,000	238,225	3,133,037	383,806
11120	So Vet Parkway Construction	I	5,114,750	35,000	960,783	1,388,394	2,800,574
11122	Cliff Avenue and 85th Street Area Imp	SC	7,778	4,736,000	4,522,922	69,729	151,126
11123	Westport Avenue Improvements	PD	143,636	62,000	22,865	83,144	99,628
11127	85th Street from Louise Ave to Minn Ave	PD	105,840	-	85,501	19,738	601
11128	Ebenezer Ave from Madison St to 5th	PD	118,614	(77,750)	36,145	4,069	650
11003	Major Street Reconstruction		11,780,696	(11,780,696)	-	-	-
11097	Minnesota Ave, Russell to 18th St	I	1,410,178	480,000	1,383,454	306,569	200,155
11105	57th St from Western Ave to Minn Ave	C	1	-	-	-	1
11015	Collector Street Expansion	I	1,946,943	74,000	844,492	1,122,303	54,148
11001	Concrete Pavement Restoration	I	4,994,389	425,000	4,363,339	884,240	171,810
11002	School Dist/Park Site Coordination	N	5,975,928	(5,375,927)	-	-	600,001
11007	Downtown Area Street & Utility Improvements	I	2,513,665	(2,150,080)	232,219	129,190	2,177
11008	Communications Network Upgrade	I	260,951	(210,000)	46,954	851	3,146
11009	Right-of-Way Acquisition	D	2,088,772	(1,851,975)	236,461	47	289
11010	Traffic Signal Improvements	I	234,546	445,000	527,415	133,795	18,336
11011	Railroad Crossing Improvements	I	221,359	100,000	15,852	284,157	21,349
11013	SDDOT Project Coordination	D	498,474	(60,000)	223,050	10,519	204,905
11014	Bridge & Retaining Wall Rehabilitation	D	5,996,393	(751,000)	142,345	303,552	4,799,496
11016	26th St & I-229 Area Improvements	W	308,913	(98,000)	1,102	153,520	56,291
11017	85th St & I-29 Improvements	N	1,059,911	75,000	8,295	53,461	1,073,155
11018	ADA Improvements	I	1,518,606	(50,000)	992,183	316,940	159,483
11027	Street Lights in Newly Developed Areas	I	402,465	2,865	165,898	-	239,432
11028	60th Street North Improvements	N	500	21,000	17,760	912	2,828
11029	49th St Extension	SC	1,562,947	(898,000)	22,412	175,072	467,462
11030	LED Street Light Upgrade Program	I	633,375	(32,000)	556,400	22,803	22,172
11066	Rail Yard Development	D	83,893	(9,373)	18,111	55,814	595
11067	Veterans Parkway Construction	I	2,231,392	718,950	844,734	77,186	2,028,421
11073	Core Neighborhood Reconstruction	D	3,261,606	(1,731,000)	446,099	93,508	990,999
11074	Surface Treatment Program	I	2,098,404	-	1,369,486	654,146	74,772
11075	Pedestrian & Bicycle Improvements	I	1,186,175	17,000	311,281	183,448	708,446
11076	41st St Improvements	I	2,020,219	137,000	1,280,362	292,809	584,049
11079	Asphalt Street Rehabilitation	I	8,874,520	1,400,000	8,658,397	1,329,192	286,931
11080	Marion Road from I90 to the North	I	2,164,962	3,809,000	3,821,559	1,917,256	235,148
11086	Bridge Reconstruction Program	I	10,124,730	15,725,000	17,097,334	8,007,024	745,372
11088	Salt Storage Facility	D	77,496	-	6,098	52,392	19,007
11098	Benson Rd & I-229 Area Improvements	I	2,857,212	213,000	2,081,405	430,304	558,503
11099	Minnesota Avenue & I229 Improvements	PD	489,286	-	103,647	1,616	384,024
11100	Cliff Ave & I-229 Improvements	PD	433,854	408,000	450,772	61,802	329,280
11104	33rd Street Improvements	D	77,539	(42,000)	-	30,475	5,064
11111	Tallgrass form I29 to Western	N	-	25,000	21,640	-	3,360
11125	ADA Transition Plan Improvements	I	680,000	195,000	509,218	255,433	110,350
11126	Pole Replacement Program	I	299,668	-	163,431	46,970	89,266

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

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Capital Program - 2023 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Supplements/		Expensed	Encumbered	Balance
			Approved Budget	Transfers			
Highways & Streets -Storm Drainage							
11020	Drainage Improvements in Developing Areas	I	5,011,737	(1,900,000)	(9,285)	76,717	3,044,305
11021	Sump Pump Collection Systems	I	500,000	-	495,844	-	4,156
11022	Unforeseen Drainage Improvements	I	769,228	-	16,687	196,464	556,077
11023	Drainage Conveyance Improvements	I	3,653,564	(1,453,950)	823,909	410,495	965,209
11026	Covell Area Basin Drainage Improvements	D	29,694	-	1,267	16,200	12,227
11046	Non-point Bank Stabilization	SC	4,414,017	-	4,985	70,790	4,338,242
11065	Indian Mound Retaining Wall Rehab	D	170,000	-	7,588	44,724	117,688
11078	Flood Control System Improvements	I	580,744	1,400,000	594,733	1,321,131	64,880
11087	Regional Storm Water Analysis & Imp	I	3,017,171	(1,740,000)	173,883	320,352	782,936
11121	Opportune Acquisition for Drainage	D	537,247	-	517,902	47	19,299
Events Complex							
13001	Arena Building Improvements	N	200,000	(200,000)	-	-	-
13005	Convention Center Building Improvements	I	957,718	140,000	245,940	675,326	176,452
13013	Sioux Falls Stadium Improvements	D	310,000	-	14,825	8,575	286,600
13014	Events Center Improvements	I	918,740	-	80,607	97,753	740,380
Washington Pavilion							
13003	Washington Pavilion Building Improvements	I	7,103,033	300,000	1,817,875	5,084,422	500,736
Orpheum Theatre							
13002	Orpheum Building Improvements	I	833,140	-	148,520	503,600	181,020
Parks & Recreation							
14001	Falls Park Development	I	13,803,939	5,600,000	161,791	17,990,560	1,251,588
14004	Arrowhead Park Development	C	6,353	-	6,353	-	-
14008	Park Land Acquisition	PD	2,800,291	-	1,467,626	2,233	1,330,432
14009	Aquatic Improvements	D	1,977,000	-	243,715	780,113	953,172
14013	Harmodon Park Improvements	C	21,276	-	11,000	-	10,276
14014	River Greenway Improvements	I	16,121,096	(2,700,000)	1,029,332	10,937,522	1,454,242
14026	Zoo Master Plan Improvements	I	8,304,360	37,000	3,760,553	4,362,423	218,384
14034	Arboretum & East Sioux Falls Park Developm	C	30,605	(29,947)	658	-	-
14039	Family Park Improvements	D	-	25,000	12,834	6,725	5,441
14063	Skate Park Improvements	C	35,500	(35,500)	-	-	-
14068	ADA Transition Plan Improvements	I	378,000	70,000	34,475	407,733	5,792
14072	Elmwood Golf Course Clubhouse	D	1,000,000	3,500,000	125,261	256,686	4,118,053
14079	Greenway and Trail Improvements	D	2,476,180	-	119,422	124,535	2,232,223
14080	Neighborhood Park Improvements	I	219,956	-	165,006	38,307	16,642
14081	Cyclical Park Infra Improvements	I	1,243,333	(7,000)	757,898	325,376	153,060
14082	Community/Regional Park Improvement	I	5,483,293	290,447	2,264,770	1,730,596	1,778,374
Planning & Development Services							
16001	Sculpture Walk	N	35,000	-	-	-	35,000
16002	Core Façade Revitalization	I	220,000	-	25,000	100,000	95,000
Public Parking							
19001	Parking Lot & Parking Ramp Improvements	N	65,000	-	-	-	65,000
Electric Light							
20001	Unforeseen Electrical System Replacement	N	547,938	-	156,176	-	391,762
20002	Circuit Improvements	I	5,168,370	-	2,243,386	2,692,294	232,690
20004	Electronic Automated Meter Reading	I	10,321	-	-	-	10,321
20005	Light & Power Facility Improvements	PD	834,709	-	27,382	46,735	760,592
20006	Wood Pole Improvements	N	731,844	(302,865)	-	32,634	396,345
Sanitary Landfill							
21001	Leachate Recirculation	I	941,140	250,000	399,068	737,511	54,561
21002	Land Acquisition	D	200,000	(75,000)	-	-	125,000
21003	Perimeter Fencing	N	25,000	(25,000)	-	-	-
21004	Building Improvements	I	5,717,511	1,485,000	1,528,234	5,658,121	16,155
21007	Relocation of Wall Lake Drainageway	N	795,000	(795,000)	-	-	-
21011	Sanitary Landfill Expansion	I	861,837	-	637,549	219,462	4,825
21012	Landfill Closure	N	840,000	(840,000)	-	-	-
Water							
22001	Land Acquisition	PD	320,000	-	3,698	-	316,302
22002	Other Mains, Unforeseen Water Projects	I	1,000,000	(23,000)	600,991	26,492	349,517
22003	City Wide Water Main Replacements	I	3,854,521	(612,777)	(9,519)	59,944	3,191,319
22005	Water Purification Building Improvements	I	1,974,975	-	772,659	913,430	288,886
22007	Water Collector Well Improvements	I	7,688,485	28,000	1,530,251	2,811,106	3,375,128
22011	Foundation Park Water Main	C	1,307,932	-	51,774	19,234	1,236,925
22037	Transmission Main Rehabilitation	I	1,426,720	98,954	1,303,478	28,897	193,299
22061	Water Purification Master Plan	PD	10,976	-	113	6,558	4,305
22062	Water Storage Improvements	N	-	150,000	-	18,000	132,000

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
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Capital Program - 2023 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Supplements/		Expensed	Encumbered	Balance
			Approved Budget	Transfers			
Water Reclamation							
23001	Sanitary Sewers - Other Mains	I	2,378,036	(600,000)	808,669	520,485	448,883
23002	Pipe Lining Project	I	794,040	1,730,000	851,885	1,310,978	361,177
23003	Manhole Rehabilitation Project	N	212,000	-	-	-	212,000
23004	East Side Future Interceptor	N	28,066	-	28,020	-	46
23014	Brandon Rd Lift Station Parallel Force Main	SC	1,677,101	-	-	1,127,074	550,027
23024	Main Pump Station Replacement	W	102,362	-	28,565	-	73,798
23032	ESS Basin 18.1 Sanitary Sewer	SC	658,446	-	564,730	-	93,716
23034	Basin 15 Sanitary Sewer Extension	D	32,940,945	600,000	1,523,680	1,080,493	30,936,773
23035	Basin 17 Trunk Sewer Phase 1	D	59,912	-	-	34,912	25,000
23037	Infill & Infiltration Reduction Program	N	-	-	-	-	-
23040	Foundation Park - Phase 2	D	520,000	-	137,186	165,769	217,045
23043	Facility Expansion Planning	I	189,746,469	-	61,155,472	107,431,852	21,159,145
23044	Pump Station 218 Improvements	I	3,723,082	-	1,209,776	2,442,797	70,510
23045	Pump Station 240 Force Main	I	5,046,912	(1,730,000)	569,202	549,441	2,198,269
23046	Basin 17 Sanitary Extension	I	1,155,540	-	632,239	381,492	141,809
23047	South Side Interceptor Replacement	I	1,791,380	-	1,623,130	27,891	140,359
23048	Pump Station 215 Improvements	SC	169,019	-	31,756	18,970	118,293
23049	Gravity Thickener Mechanism Rehab	D	1,132,009	-	12,131	53,228	1,066,650
23050	Water Reclamation Building Improvement	D	2,488,600	-	2,900	137,500	2,348,200
23051	Opportune Land Acquisitions	D	100,000	-	-	-	100,000
23052	Southeast Basins Sanitary Sewer Imp	D	1,189,000	-	193,247	119,703	876,050
Fleet							
24011	Chamber Fuel Site Improvements	N	126,000	-	-	-	126,000
24012	Underground Storage Tanks	D	868,990	-	-	8,620	860,370
24013	Maintenance Shop Improvements	D	298,000	-	34,565	8,695	254,740
Transit							
29012	Transit Office Remodel	D	2,507,702	-	72,842	9,460	2,425,400
			\$ 521,162,406	\$ 14,858,000	\$ 178,870,161	\$ 216,888,018	\$ 140,262,227
				Transfers to/(from) OCEP	-		
				Transfers to/(from) Operating Budget	-		
					\$ 14,858,000		

*Detail provided on Page 8

Arterial Streets Funding					
<u>Uses</u>	2009-2020	2021	2022	2023 YTD	Life-to-Date
Total Arterial Street Expenditures	\$ 109,749,163	\$ 8,102,159	\$ 17,503,307	\$ 15,947,975	\$ 151,302,604
<u>Sources</u>					
Sales Tax	\$ 93,140,193	\$ 5,351,480	\$ 13,175,544	\$ 13,164,248	\$ 125,460,994
Street Platting Fees	15,979,440	2,750,679	4,327,763	2,783,727	25,841,609
Total Sources	\$ 109,749,163	\$ 8,102,159	\$ 17,503,307	\$ 15,947,975	\$ 151,302,604

Detail of 2023 expenditures can be found on page 9 of this report.

**City of Sioux Falls
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Capital Program - 2023 Other Capital Expenditures Program Projects Summary

Description	Current			
	Budget	Expensed	Encumbered	Balance
Facilities Management				
EV Charger	\$ 100,000	\$ -	\$ -	\$ 100,000
Pickup (3)	175,000	119,445	51,214	4,341
Utility Vehicle	35,000	-	-	35,000
Uninterruptable Power Supply - LEC	25,000	-	-	25,000
Vacuum, Ride-on	12,000	-	-	12,000
Total	347,000	119,445	51,214	176,341
Communications				
Drone (2)	15,000	14,460	-	540
Presentation Equipment	395,000	-	106,234	288,766
Production System	15,809	10,300	-	5,509
Total	425,809	24,760	106,234	294,815
Fire				
Alerting System	1,021,000	6,965	930	1,013,105
Ambulance	280,000	30,199	261,061	(11,260)
Defibrillator	114,773	773	-	114,000
Fire Trucks (2)	963,978	511,215	482,001	(29,238)
Fitness Equipment	20,500	18,821	-	1,679
Generator	65,000	64,750	-	250
Hazmat Detection System	110,000	99,341	-	10,659
Pickups (2)	155,000	136,641	23,621	(5,262)
Pumper Equipment	635,000	63,890	533,634	37,476
Radios	36,500	-	-	36,500
Search Cameras	34,000	-	-	34,000
Rescue Equipment	140,000	-	-	140,000
SCBA Equipment	15,000	-	16,676	(1,676)
SUV	49,951	74,383	-	(24,432)
Trailer	30,000	25,189	-	4,811
Truck	-	431	-	(431)
Truck, Brush	279,311	65,981	215,125	(1,795)
Victim Locator	10,890	-	-	10,890
Warning Sirens	93,250	20,084	-	73,166
Wildland Truck	133,995	144,631	-	(10,636)
Total	4,188,147	1,263,293	1,533,048	1,391,807
Police				
Animal Control Pickups (4)	140,168	72,894	-	67,274
Chromograph, Gas	75,000	-	-	75,000
Digital Recorder	70,000	-	-	70,000
Digital Storage	906,381	531,311	15,853	359,216
Drone	7,600	-	-	7,600
Freezer	25,000	-	-	25,000
K-9 Dog	16,000	-	-	16,000
Key Tracer	25,000	24,536	-	464
Motorcycles (3)	54,000	-	-	54,000
Patrol Vehicles (28)	2,057,780	1,730,150	296,246	31,385
Radios	285,000	311,080	19,331	(45,411)
Tactical Robot	31,780	-	-	31,780
Trailer, Speed (2)	18,000	-	-	18,000
Utility Vehicle	9,700	-	-	9,700
Video Technologies	24,345	-	-	24,345
Total	3,745,754	2,669,971	331,430	744,352
Highways & Streets				
Air Compressor	21,824	21,824	-	-
Anti Icing Machine	72,185	26,343	-	45,842
Asphalt Mill	500,000	571,350	-	(71,350)
Concrete Equipment	70,885	-	-	70,885
Concrete Saw	25,000	-	-	25,000
Manhole Saw	30,000	-	-	30,000
Message Center	10,000	-	-	10,000
Radios	3,212	-	-	3,212
Sign Display	125,000	86,745	-	38,255
Skidsteer Equipment	30,000	-	23,132	6,868
Snow Gates	40,000	-	35,275	4,725
Traffic Control Equipment	80,000	17,380	52,140	10,480
Trailer	15,000	-	-	15,000
Total	1,023,106	723,642	110,547	188,917
Highways & Streets -Storm Drainage				
SCADA Equipment	50,000	-	-	50,000
Sprayer	30,000	30,000	-	-
Tractor	10,500	10,500	-	-
Utility Vehicle	30,000	33,423	-	(3,423)
Wood Chipper	25,000	15,530	7,669	1,801
Total	145,500	89,453	7,669	48,378

**City of Sioux Falls
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Capital Program - 2023 Other Capital Expenditures Program Projects Summary

Description	Current			
	Budget	Expensed	Encumbered	Balance
Health				
Autoclave	15,000	12,278	-	2,722
Colposcopy	20,000	-	-	20,000
Dental Compressor	25,000	36,764	-	(11,764)
Dental Imaging	19,874	-	-	19,874
Dental Vacuum	9,900	-	-	9,900
Hematology Analyzer	13,000	20,000	-	(7,000)
Medication Dispensing System	117,893	117,893	-	-
SUV	31,500	29,232	-	2,268
Utility Vehicle (2)	30,000	-	-	30,000
Medical Transport Van	48,000	-	-	48,000
X-Ray Equipment (2)	87,000	-	75,920	11,080
Total	417,167	216,167	75,920	125,080
Events Complex				
Arena Ice Makers	10,000	-	-	10,000
Arena Scrubber	18,000	-	-	18,000
Arena Truck	180,000	-	178,900	1,100
Convention Center Banquet Carts	75,000	58,441	-	16,559
Convention Center Chairs	275,000	314,460	-	(39,460)
Convention Center Convection Oven	1,499	2,579	-	(1,081)
Convention Center Dance Floor	60,000	-	-	60,000
Convention Center Forklift	45,000	38,678	-	6,322
Convention Center Griddle	7,632	7,632	-	-
Convention Center Roll Carpet	150,000	-	-	150,000
Convention Center Scrubber	25,000	-	-	25,000
Convention Center Tables	50,000	-	-	50,000
Events Center Chairs	200,000	78,615	-	121,385
Events Center Concession Equipment	105,000	-	-	105,000
Events Center Ice Maker	25,000	-	-	25,000
Events Center Forklift	45,000	38,678	-	6,322
Events Center Lobby Display	325,000	139,891	93,261	91,848
Event Center Marquee	250,000	94,065	62,710	93,225
Event Center Mower	15,000	15,720	-	(720)
Events Center Tractor	30,000	49,500	-	(19,500)
Events Center Video Board	250,000	237,900	158,600	(146,500)
Sioux Falls Stadium Refrigerator	8,073	8,073	-	-
Sioux Falls Stadium Washer	9,000	14,728	-	(5,728)
Total	2,159,203	1,098,961	493,471	566,771
Washington Pavilion				
AV Equipment	65,000	-	-	65,000
Benches	75,000	94,302	-	(19,302)
Chairs	70,000	-	101,400	(31,400)
Dishwasher	25,000	13,390	-	11,610
Forklift	35,000	-	-	35,000
KSDC Exhibits	500,000	-	49,387	450,613
Printer	17,000	-	-	17,000
Sound System	840,000	124,827	619,723	95,449
Steam Oven	20,000	34,134	-	(14,134)
Ticketing System	1	-	-	1
Total	1,647,001	266,653	770,510	609,838
Orpheum Theater				
AV Equipment	65,000	62,302	-	2,698
Lighting Equipment	230,670	245,178	549	(15,057)
Scrubber, Floor	15,000	-	-	15,000
Total	310,670	307,480	549	2,641
Parks & Recreation				
Aerial Bucket Truck	300,000	260,412	-	39,588
Aquatic Equipment	30,299	7,899	-	22,400
Field Groomer (2)	50,000	-	64,565	(14,565)
Kitchen Equipment	30,000	-	-	30,000
Lighting Display	15,000	-	18,257	(3,257)
Line Painter, Robotic	2,000	2,000	-	-
Log Truck	250,000	-	242,705	7,295
Mowers (11)	621,361	155,744	376,918	88,699
Pickups (12)	648,933	685,522	-	(36,589)
Skidloader	55,000	-	-	55,000
Snowgun, Portable	70,000	-	71,800	(1,800)
Soil Conditioner	11,000	-	11,402	(402)
Sprayer	19,000	-	-	19,000
Tractor (4)	237,004	-	71,330	165,674
Toolcat	180,000	-	155,117	24,883
Tree Removal Equipment	5,468	-	-	5,468
Truck	45,000	63,667	-	(18,667)
Utility Vehicle (8)	229,011	76,511	73,507	78,993
Zamboni	11,111	88	-	11,023

**City of Sioux Falls
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Capital Program - 2023 Other Capital Expenditures Program Projects Summary

Description	Current			
	Budget	Expensed	Encumbered	Balance
Parks & Recreation - Zoo				
Zoo Animal Restraints	21,000	-	-	21,000
Zoo Isolation Cages	15,000	-	-	15,000
Zoo Kiosk	23,400	-	-	23,400
Zoo Medical Equipment	8,977	8,991	-	(14)
Zoo Mister	15,000	-	-	15,000
Zoo Mower	40,000	-	-	40,000
Zoo Paging System	8,000	-	-	8,000
Zoo Phone System	30,000	-	-	30,000
Zoo Tractor	110,000	-	-	110,000
Zoo Video Display	21,000	53,569	-	(32,569)
Total	3,102,564	1,314,402	1,085,600	702,562
Library				
Audio Visual Equipment	130,223	84,683	-	45,539
Checkout Equipment	189,000	159,753	24,944	4,303
Document Stations	17,140	17,140	-	-
Material Handlers	568,580	438,251	5,184	125,145
Microfilm Reader	16,400	16,282	-	118
Print & AV Materials	859,851	697,259	-	162,592
Shelving	100,000	-	-	100,000
Total	1,881,194	1,413,368	30,128	437,697
Public Parking				
Sweeper	55,000	-	-	55,000
Utility Vehicle	45,000	-	-	45,000
Total	100,000	-	-	100,000
Electric Light				
AMR Meters	10,000	-	-	10,000
Bucket Truck	147,131	-	-	147,131
Forklift	55,000	-	-	55,000
Trailer (2)	36,000	-	31,666	4,334
Trailer, Wire	100,000	121,617	-	(21,617)
Truck, Locator (2)	33,381	33,381	-	-
Total	381,512	154,998	31,666	194,849
Sanitary Landfill				
Floor Sweeper	30,000	-	-	30,000
SCDA Equipment	400,000	-	-	400,000
Server Storage	30,000	-	-	30,000
Signs	18,000	17,450	-	550
Trash Pump	50,000	-	-	50,000
Total	528,000	17,450	-	510,550
Water				
Absorption Furnace	15,713	15,713	-	-
Actuator	20,000	-	-	20,000
AMR Equipment	650,000	469,771	-	180,229
Communication Headsets	20,000	-	-	20,000
DCU Equipment	10,000	-	-	10,000
Fill Stations	30,000	-	-	30,000
Flowmeter (2)	60,000	-	-	60,000
Forklift	35,000	-	-	35,000
Generator Equipment	32,500	-	-	32,500
HVAC Unit, Rooftop	39,675	-	62,000	(22,325)
Lab Equipment	70,000	-	-	70,000
Pumps	95,000	-	-	95,000
SCADA Equipment	82,141	57,718	274	24,149
Truck	180,000	70,879	142,936	(33,815)
Turbidity Meter	120,000	120,000	-	-
VFD Well	30,000	-	-	30,000
Water Meters	950,000	703,694	-	246,306
Total	2,440,028	1,437,774	205,210	797,044
Water Reclamation				
Air Release Valve	40,000	-	-	40,000
Audio Visual Equipment	30,000	12,856	-	17,144
Camera, Transporter	60,000	-	-	60,000
Compressor (2)	34,403	34,403	-	-
Density Meter	30,000	-	-	30,000
Flowmeter (2)	630,239	44,640	-	585,599
Gravity Pump	8,500	-	-	8,500
Incubator	15,000	11,500	-	3,500
Lab Equipment	20,000	9,427	15,361	(4,788)
Manhole Cutter	30,000	-	-	30,000
Microwave Analyzer	22,000	15,140	-	6,860
Mower	22,000	21,961	-	39
Pump (3)	660,000	18,000	-	642,000
SCADA Equipment	130,000	85,164	17,390	27,446

**City of Sioux Falls
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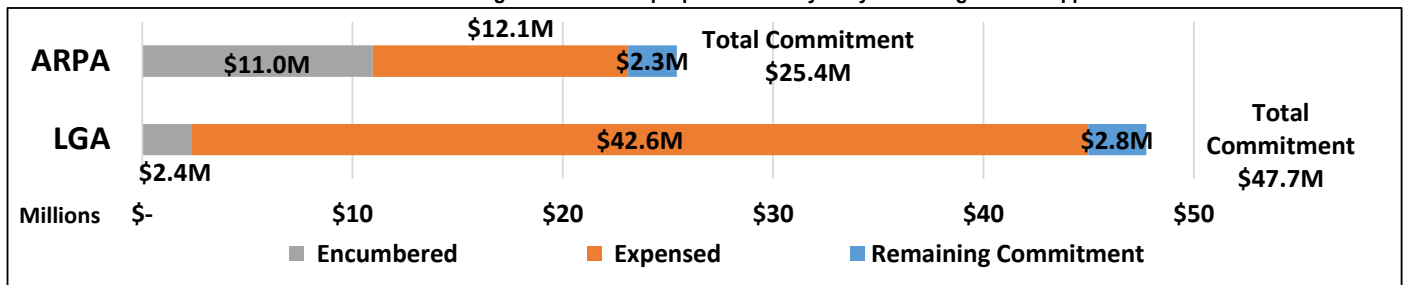
Capital Program - 2023 Other Capital Expenditures Program Projects Summary

Description	Current			
	Budget	Expensed	Encumbered	Balance
Water Reclamation (con't)				
SUV	70,000	68,951	-	1,049
Tractor	155,010	-	-	155,010
Trailer (2)	155,211	158,411	-	(3,200)
Trailer, Livebottom	125,000	-	-	125,000
Tripod (2)	25,000	25,460	-	(460)
Truck, Flatbed	125,000	-	99,650	25,350
Truck, Service	43,191	48,281	-	(5,090)
Vactor Truck	500,000	-	-	500,000
Valve Actuator	76,200	26,000	19,754	30,446
Van	25,000	-	-	25,000
VFD Well (2)	165,581	-	153,103	12,478
Total	3,197,335	580,195	305,258	2,311,881
Revolving Fleet				
Asphalt Paver	24,314	-	-	24,314
Backhoe (2)	300,000	308,633	-	(8,633)
Broom Truck	87,500	87,500	-	-
Bucket Truck	200,000	-	238,813	(38,813)
Compactor (3)	3,794,865	2,523,940	-	1,270,925
Crane	20,000	-	-	20,000
Dozer (2)	2,430,000	1,130,000	-	1,300,000
Dump Truck (3)	585,000	79,680	410,733	94,587
Excavators (2)	800,000	-	-	800,000
Floor Scrubber	15,000	-	-	15,000
Flusher Truck	300,000	-	287,214	12,786
Haul Truck	850,000	-	-	850,000
Lift	85,000	-	-	85,000
Loader	375,000	330,931	-	44,069
Mower	21,000	24,092	-	(3,092)
Pickups (14)	622,000	414,189	78,327	129,484
Planer	175,000	-	-	175,000
Remote Monitoring	30,000	-	-	30,000
Roller	40,000	-	-	40,000
Sander Trucks (15)	1,195,384	528,101	-	667,283
Sedan	35,000	33,448	-	1,552
Semi Truck	165,000	-	129,593	35,407
Sandbagger	25,000	-	-	25,000
Sweeper	360,000	295,965	-	64,035
SUV (2)	83,000	84,028	-	(1,028)
Tire Equipment	40,000	23,719	-	16,281
Toolcat (2)	200,000	-	98,439	101,561
Tractor	95,000	-	-	95,000
Trash Pump	36,000	-	-	36,000
Trucks (4)	445,000	161,487	199,781	83,732
Utility Vehicles (2)	46,000	39,772	-	6,228
Van (6)	199,193	106,181	39,895	53,117
Vehicle Lubrication System	44,000	-	-	44,000
Vehicle Washer Equipment	50,000	48,286	-	1,714
Total	13,773,256	6,219,953	1,482,795	6,070,508
Revolving Technology				
Microwave Equipment	1,051,411	-	-	1,051,411
Server Blade	1,158,616	-	-	1,158,616
Switches, Routers, and Equipment	787,706	13,050	-	774,657
	2,997,734	13,050	-	2,984,685
Transit				
Bus Shelter (9)	180,000	-	-	180,000
Camera System	250,000	-	-	250,000
Fare Boxes	165,616	144,760	-	20,856
Fixed Route Bus (17)	8,190,129	5,310,129	-	2,880,000
Lift	60,000	57,551	-	2,449
Server Cradlepoints	50,000	-	-	50,000
Total	8,895,745	5,512,440	-	3,383,305
Grand Total	\$51,706,726	\$23,443,455	\$6,621,251	\$21,642,019

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

Description		Commitment*	Expensed	Encumbered	Remaining Commitment*
Finance					
Administration	ARPA	\$ 15,689	\$ 15,689	\$ -	\$ -
Personal Protective Equipment & Mobile Technology	LGA	572,439	572,439	-	-
QOL II and Flood Control Bonds Prepayments	LGA	25,200,000	25,200,000	-	-
Total		25,788,128	25,788,128	-	-
Fire					
Public Safety Training Facility Construction	LGA	2,499,501	2,327,645	104,089	67,767
Total		2,499,501	2,327,645	104,089	67,767
Police					
Youth & Community Violence Intervention - Call to Freedom	ARPA	500,000	282,920	217,080	-
Youth & Community Violence Intervention - Compass Center	ARPA	400,000	140,577	259,423	-
Public Safety Crime Prevention	ARPA	550,000	155,193	10,059	384,748
Total		1,450,000	578,690	486,562	384,748
Highways & Streets					
Benson Big Sioux Bridge Deck Replacement	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 - Helpline Center	ARPA	350,000	275,240	74,760	-
Behavioral Health and Disaster Response - Avera	ARPA	350,000	311,271	38,729	-
Eat Well Sioux Falls	ARPA	250,000	145,023	104,977	-
Operation Hope Fund	LGA	500,000	500,000	-	-
Total		1,450,000	1,231,535	218,465	-
Washington Pavilion					
Cornice and Roof Replacement	ARPA	2,200,000	1,732,883	467,117	-
Total		2,200,000	1,732,883	467,117	-
Parks & Recreation					
River Greenway Improvements	ARPA	9,500,000	508,079	8,991,921	-
River Greenway Improvements	LGA	1,000,000	880,189	119,106	705
YMCA Youth Center Support and Youth Outreach	LGA	500,000	360,000	140,000	-
Parks Expansion: Dakota Aquarium & Butterfly House	LGA	800,000	-	-	800,000
Parks Expansion: Tomar Tennis Courts	LGA	512,500	512,500	-	-
Neighborhood Park Improvements (Hayward Park)	LGA	2,250,000	2,217,050	19,157	13,792
Zoo Master Plan Improvements	LGA	1,400,000	1,256,546	143,455	-
Falls Parks Improvements (Jacobson Plaza)	LGA	2,000,000	392,006	1,607,994	-
Total		17,962,500	6,126,370	11,021,632	814,497
Planning & Development					
Workforce and Economic Diversification – Discovery District	LGA	3,500,000	3,500,000	-	-
Total		3,500,000	3,500,000	-	-
Accessible Housing					
Administration	ARPA	99,382	99,382	-	-
Core Neighborhood Acquisition and Accessible Housing Initiative	ARPA	1,750,000	994,827	750,000	5,173
Safety and Home Grant Program	ARPA	1,400,000	677,679	47,354	674,967
Public Safety Home Ownership Program	LGA	500,000	200,000	-	300,000
Housing Fund Investment	LGA	2,500,000	700,632	222,319	1,577,050
Total		6,249,382	2,672,520	1,019,673	2,557,190
Water Reclamation					
Water Reclamation System Expansion	ARPA	6,800,000	6,800,000	-	-
Total		6,800,000	6,800,000	-	-
Grand Total		\$ 73,149,511	\$ 54,757,770	\$ 13,317,539	\$ 5,074,202

*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

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	\$ 68,970,000	\$ 68,970,000
Series 2012B (Taxable) Sales Tax	Events Center	1.87%	2023	-	13,705,000	-	-
Series 2016A Sales Tax	Administration Building	3.09%	2036	-	20,260,000	16,965,000	16,965,000
Series 2018A Sales Tax	Library & Parks (I) Refunding	2.14%	2025	-	10,635,000	3,405,000	3,405,000
Series 2020A Sales Tax	Public Safety Facility	2.42%	2040	-	42,315,000	38,295,000	38,295,000
Total Sales & Use Tax				-	-	127,635,000	127,635,000
Storm Drainage							
2018 State Revolving Note CW #39	System Construction	1.00%	2030	-	8,829,000	5,462,606	5,462,606
2021 State Revolving Note CW #42	System Construction	1.00%	N/A	5,787,095	3,670,305	3,356,393	9,143,488
Total Storm Drainage				5,787,095	-	8,818,998	14,606,093
Community Development							
State Flex Funds	Rental Rehab Loans	0.00%	2022	-	600,000	600,000	600,000
All Funds							
Right to Use Leases	Right to Use Assets	0.24%-3.14%	2027	-	3,368,429	3,368,429	-
Total Governmental Debt				5,787,095	-	140,422,427	142,841,093
Business Type Revenue Bonds & Notes							
Water							
Series 2017A Sales Tax	* Lewis & Clark Refunding	1.80%	2026	-	31,045,000	15,450,000	15,450,000
2023 State Revolving Note DW #12	*** System Improvements	1.88%	N/A	12,500,000	1,482,517	-	12,500,000
Total Water				12,500,000	-	15,450,000	27,950,000
Water Reclamation							
2005 State Revolving Note CW #21	System Improvements	2.25%	2027	-	34,813,977	7,594,830	7,594,830
2011 State Revolving Note CW #32	System Improvements	1.25%	2023	-	23,037,837	-	-
2011 State Revolving Note CW #33	System Improvements	1.25%	2023	-	13,657,053	-	-
2012 State Revolving Note CW #34	System Improvements	2.25%	2024	-	12,040,836	1,330,596	1,330,596
2015 State Revolving Note CW #35	System Improvements	1.25%	2027	1,189,232	10,790,225	4,487,296	5,676,528
2015 State Revolving Note CW #36	System Improvements	1.25%	2028	-	16,550,544	8,546,700	8,546,700
2016 State Revolving Note CW #37	System Improvements	1.25%	2029	-	7,350,585	3,840,795	3,840,795
2017 State Revolving Note CW #38	System Improvements	1.00%	2029	-	9,515,974	5,649,994	5,649,994
2019 State Revolving Note CW #40	System Improvements	1.50%	2041	694,566	26,114,234	23,747,681	24,442,247
2020 State Revolving Note CW #41	System Improvements	2.50%	2042	-	41,625,000	40,676,212	40,676,212
2021 State Revolving Note CW #43	System Improvements	2.00%	N/A	5,621,956	12,878,044	12,878,044	18,500,000
2022 State Revolving Note CW #44	System Improvements	2.00%	N/A	123,000,000	-	-	123,000,000
Total Water Reclamation				130,505,754	-	108,752,147	239,257,901
Parking							
2018B Sales Tax	* Multi-Use Parking Ramp	3.51%	2032	-	18,540,000	13,125,000	13,125,000
All Funds							
Right to Use Leases	Right to Use Assets	0.55%	2025	-	57,039	57,039	-
Total Business Type Debt				143,005,754	-	137,384,186	280,332,901
Total Debt				\$ 148,792,849	\$	277,806,613	\$ 423,173,994

* 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.

***Principal on the loan is 100% forgiven through DANR SRF program

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Budget/Appropriation Adjustments

Fund	Supplement	Carryforward (CIP/OCEP)	Carryover Encumbrances (CIP/OCEP)	Budget
APPROPRIATED FUNDS:				
General Fund Original				\$ 215,442,029
All Departments-Employee Inflationary Increase & Comp. Study (Ord. 10-23)	3,223,000	-	-	3,223,000
Health	375,000	-	-	375,000
Highways and Streets	7,500,000	-	-	7,500,000
Planning & Development	300,000	-	-	300,000
Parks	1,100,000	-	-	1,100,000
Police	50,000	-	-	50,000
Tranfers - Housing	4,000,000	-	-	4,000,000
General Fund Adjusted	16,548,000	-	-	231,990,029
Entertainment Tax Original				\$ 12,332,476
Washington Pavilion	-	6,558,704	-	6,558,704
Events Complex	-	1,460,030	133,559	1,593,589
Orpheum	-	23,720	174,420	198,140
Sioux Falls Stadium	-	50,000	8,072	58,072
State Theatre	-	-	-	-
Entertainment Venues	-	-	-	-
Entertainment Tax Adjusted	-	8,092,454	316,051	20,740,981
Sales/Use Tax Original				\$ 106,978,887
Facilities Management	1,250,000	1,000,000	34,751	2,284,751
Communications	-	23,309	-	23,309
Fire	500,000	3,438,352	1,250,366	5,188,718
Police	-	653,670	802,484	1,456,154
Highways and Streets	6,500,000	27,445,776	12,552,242	46,498,018
Health	-	157,873	117,893	275,766
Parks & Recreation	10,700,000	38,293,380	2,214,366	51,207,746
Library	-	267,747	628,047	895,794
Planning & Development	-	120,000	-	120,000
Sales/Use Tax Adjusted	18,950,000	71,400,107	17,600,149	214,929,143
Housing				\$ 10,429,652
Adjustments	1,015,000	-	2,326,804	3,341,804
Housing Adjusted	1,015,000	-	2,326,804	13,771,456
Transit Original				\$ 13,105,550
Adjustments	3,000	5,611,016	5,392,431	11,006,447
Transit Adjusted	3,000	5,611,016	5,392,431	24,111,997
Storm Drainage Original				\$ 17,198,590
Adjustments	53,000	7,764,584	1,226,135	9,043,719
Storm Drainage Adjusted	53,000	7,764,584	1,226,135	26,242,309
Library Memorial	-	-	-	\$ 5,000
Cottam Memorial	-	-	-	\$ 2,000
Public Safety Facility Construction Original				\$ -
Fire	-	47,122	19,065,058	19,112,180
Public Safety Facility Construction Adjusted	-	47,122	19,065,058	19,112,180
T.I.F. District Fund Original				\$ 7,735,000
Adjustments	-	-	-	-
T.I.F. District Fund Adjusted	-	-	-	7,735,000
Admin Building Construction Original				\$ -
Facilities Management	276,455	-	-	276,455
Admin Building Construction Adjusted	276,455	-	-	276,455
NON-APPROPRIATED FUNDS:				
Electric Light Original				\$ 9,590,807
Adjustments	-	1,322,095	4,216,111	5,538,206
Electric Light Adjusted	-	1,322,095	4,216,111	15,129,013
Public Parking Original				\$ 3,388,077
Sanitary Landfill Original				\$ 16,996,320
Adjustments	-	2,103,575	801,912	2,905,487
Sanitary Landfill Adjusted	-	2,103,575	801,912	19,901,807
Water Original				\$ 51,199,158
Adjustments	150,000	883,740	2,735,283	3,769,023
Water Adjusted	150,000	883,740	2,735,283	54,968,181
Water Reclamation Original				\$ 65,900,460
Adjustments	-	169,777,748	51,101,957	220,879,705
Water Reclamation Adjusted	-	169,777,748	51,101,957	286,780,165

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Budget/Appropriation Adjustments

Fund	Supplement	Carryforward (CIP/OCEP)	Carryover Encumbrances (CIP/OCEP)	Budget
NON-APPROPRIATED FUNDS (CONTINUED):				
Fleet Revolving Original				\$ 18,266,174
Adjustments	-	2,093,477	5,095,369	7,188,846
Fleet Revolving Adjusted	-	2,093,477	5,095,369	25,455,020
Technology Revolving Original				\$ 6,876,750
Adjustments	-	1,597,734	-	1,597,734
Technology Revolving Adjusted	-	1,597,734	-	8,474,484
Facilities Management				\$ 12,038,084
Adjustments	-	1,296,604	1,840,959	3,137,563
Facilities Management Adjusted	-	1,296,604	1,840,959	15,175,647
Health/Life Benefit	-	-	-	\$ 24,950,407
Workers' Compensation	-	-	-	\$ 1,619,460
Insurance Liability	-	-	-	\$ 2,301,008
Fiduciary Funds	-	-	-	\$ 48,716,147
Original Budget (All Funds)				645,072,036
Total Adjustments				420,703,930
Total Adjusted Budget (All Funds)	\$ 36,995,455	\$ 271,990,256	\$ 111,718,219	\$ 1,065,775,966

Supplement Detail:

	Budget	
	Revenue	Expense
Effective Supplements		
January		
Sales Tax Fund-Highway & Streets-Project 11006 Arterial Street Improvements-Available Fund Balance Reserves (Ord. 07-23)	\$ -	\$ 3,000,000
March		
General Fund-All Departments-Employee Inflationary Increase & Comp. Study-Unassigned Fund Balance (Ord. 10-23)	-	3,205,000
General Fund Transfer to Housing & Transit Fund-Employee Inflationary Incr. & Comp. Study-Unassigned Fund Balance (Ord. 10-23)	-	18,000
Housing Fund-Employee Inflationary Increase & Comp. Study-General Fund Transfer (Ord. 10-23)	15,000	15,000
Transit Fund-Employee Inflationary Increase & Comp. Study-General Fund Transfer (Ord. 10-23)	3,000	3,000
Storm Drainage Fund-Employee Inflationary Increase & Comp. Study-Unassigned Fund Balance (Ord. 10-23)	-	53,000
General Fund-Health-Network of Care Grant Program-Unassigned Fund Balance (Ord. 12-23)	-	125,000
March		
General Fund-Highways & Streets-Pothole Remediation-Unassigned Fund Balance (Provisional Ord. 11-23)	-	500,000
April		
General Fund-Health-Homelessness Street Outreach-Unassigned Fund Balance (Ord. 17-23)	-	250,000
May		
Admin Building Construction Fund-Fund Closure (Ord. 36-16)	-	276,455
June		
Sales Tax Fund-Parks and Recreation-Donations (Ord. 34-23)	100,000	100,000
July		
Sales Tax Fund-Facilities Management Unassigned Fund Balance (Ord. 47-23)	-	1,250,000
Sales Tax Fund-Fire-Unassigned Fund Balance (Ord. 47-23)	-	500,000
Sales Tax Fund-Highways and Streets-Unassigned Fund Balance (Ord. 47-23)	-	3,500,000
Sales Tax Fund-Parks and Recreation-Unassigned Fund Balance (Ord. 47-23)	-	6,500,000
Sales Tax Fund-Parks and Recreation-Landscapes Golf Management (Ord. 47-23)	600,000	600,000
Sales Tax Fund-Parks and Recreation-Donations (Ord. 47-23)	3,250,000	3,250,000
General Fund-Landscapes Golf Management-Unassigned Fund Balance (Ord. 47-23)	-	600,000
General Fund-Police-Unassigned Fund Balance (Ord. 48-23)	-	50,000
September		
Sales Tax Fund-Parks and Recreation-Donations (Ord. 72-23)	250,000	250,000
General Fund-Highway & Streets-Unassigned Fund Balance (Ord. 73-23)	-	5,000,000
General Fund-Parks and Recreation-Unassigned Fund Balance (Ord. 73-23)	-	500,000
General Fund-Planning and Development-Taxes (Ord. 73-23)	300,000	300,000
General Fund-Highways & Streets-Winter Operations-Unassigned Fund Balance (Provisional Ord. 74-23)	-	2,000,000
October		
General Fund-Transfers (Ord. 86-23)	-	4,000,000
Housing Fund-Transfers In (Ord. 86-23)	4,000,000	-
Housing Fund-Restricted Fund Balance (Ord. 86-23)	-	1,000,000
Water Fund-Water Storage Improvements (Ord. 86-23)	-	150,000
Total Effective Supplements	\$ 4,518,000	\$ 36,995,455