

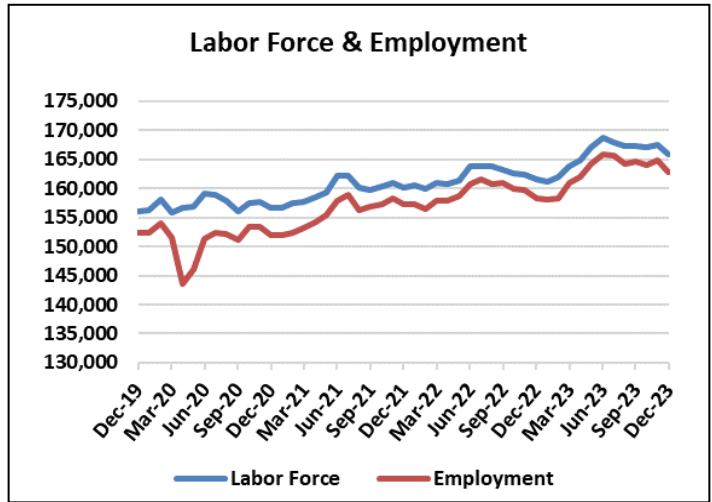
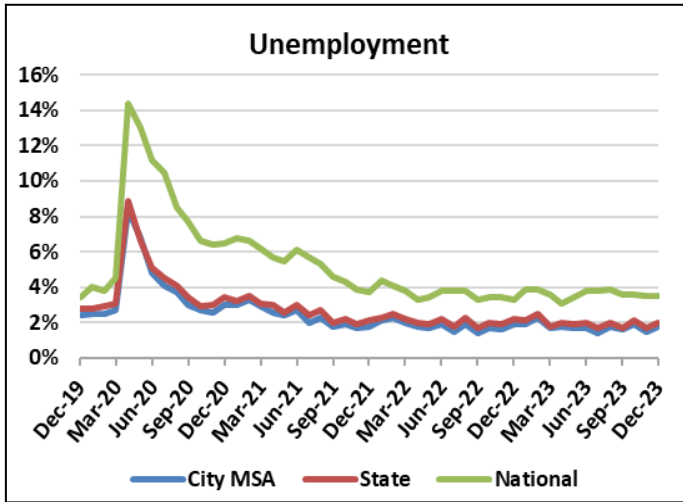
# **City of Sioux Falls Monthly Financial Status Report**

**(Audited)**

**December 31, 2023**

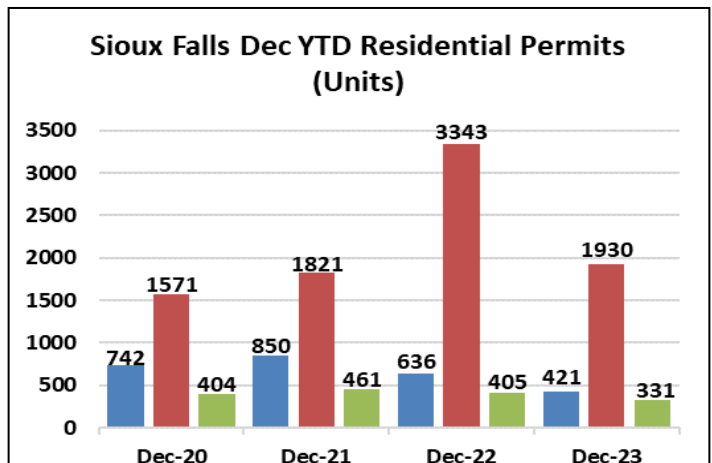
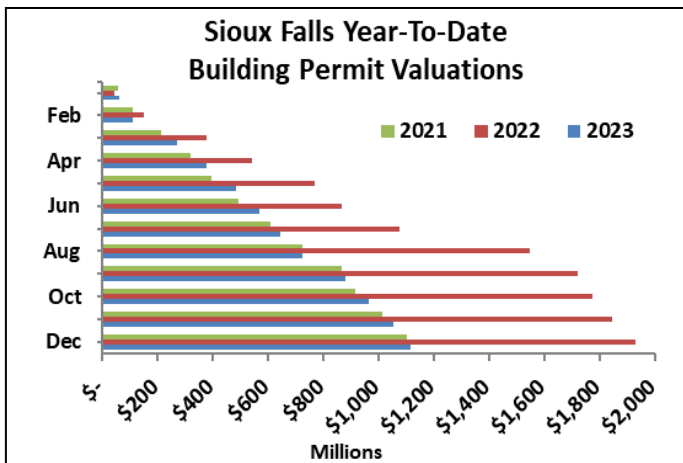
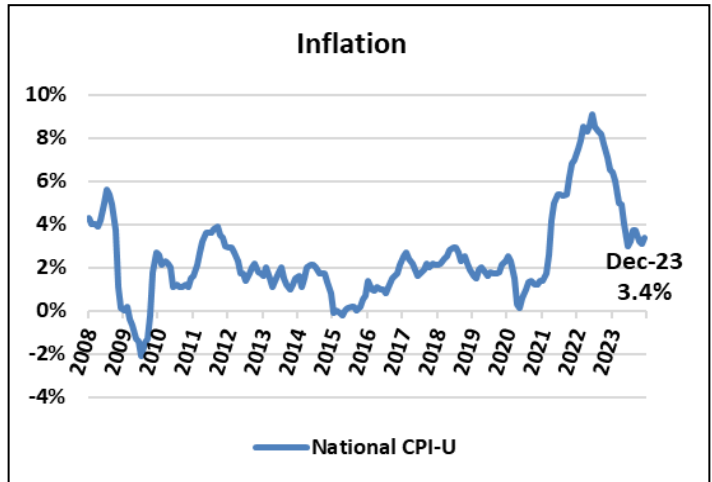
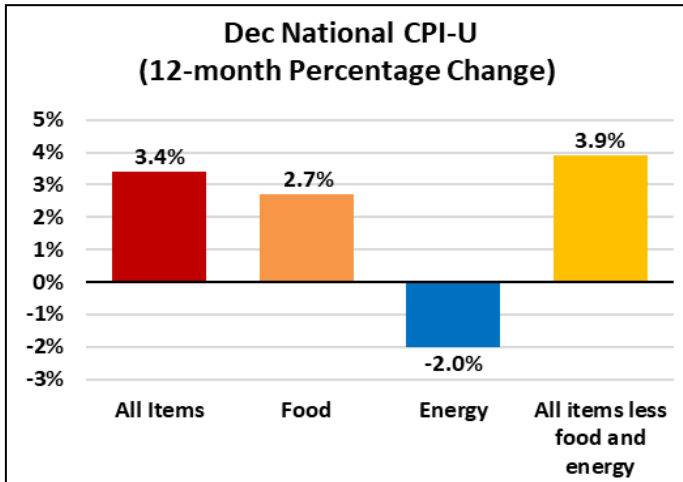
# Economic and Financial Overview

December 2023

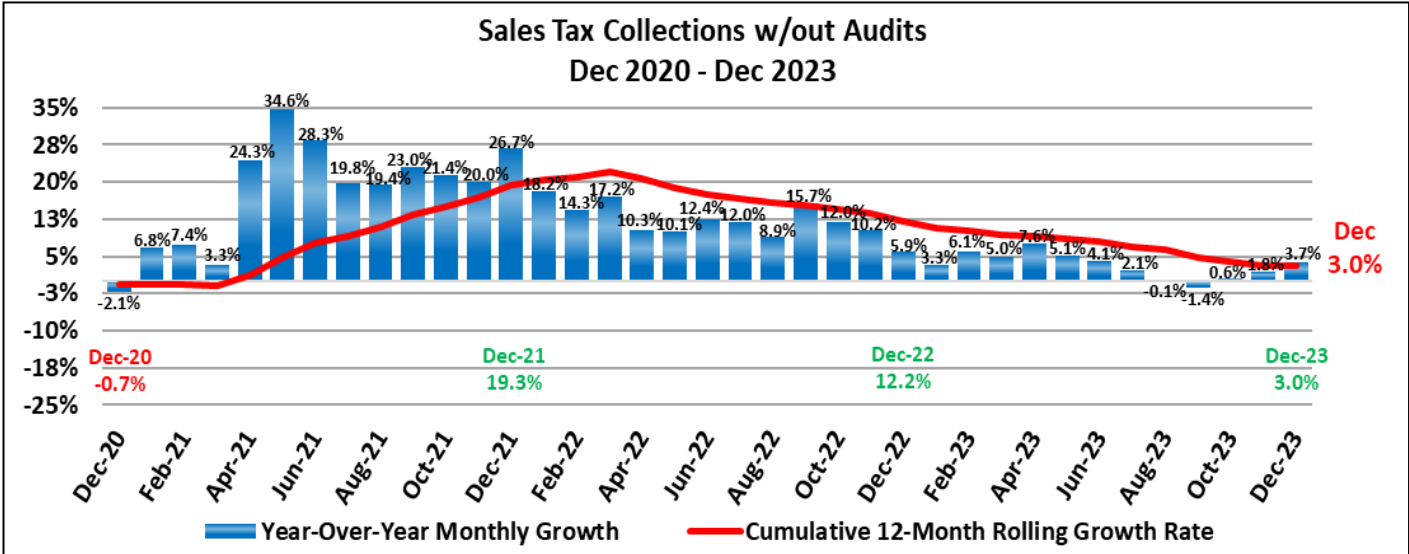


City MSA	Oct 2023	Nov 2023	Dec 2023
Unemployment	3,096	2,553	2,982
Unemployment Rate	1.9%	1.5%	1.8%

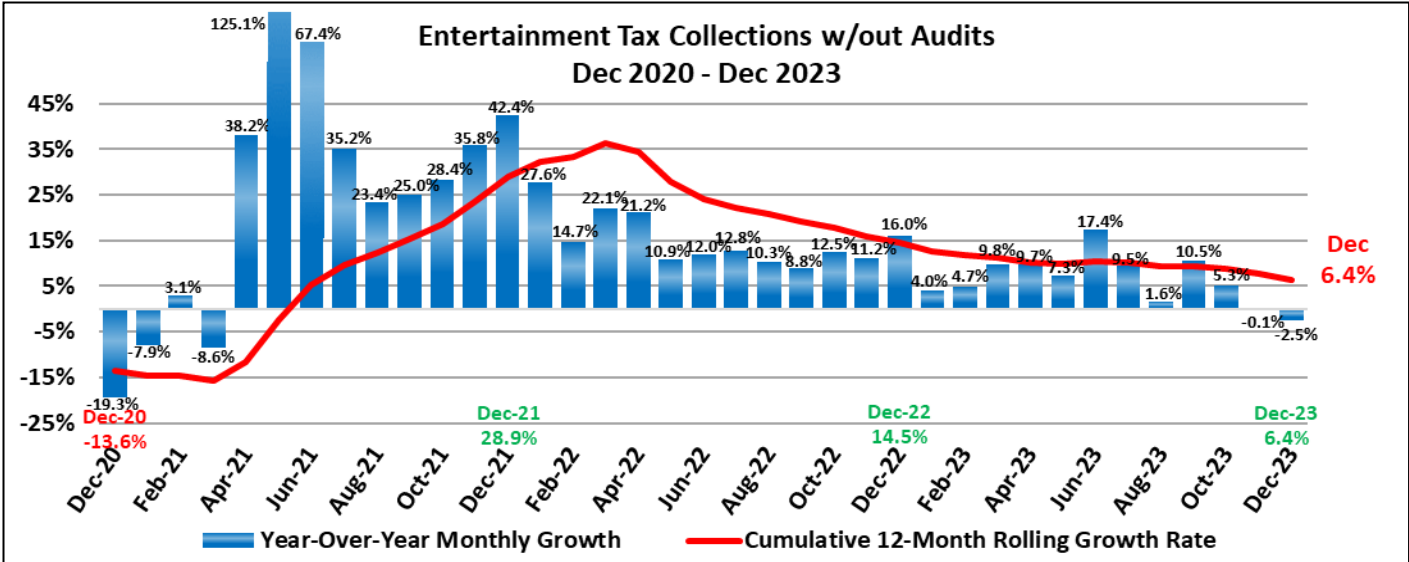
City MSA	Oct 2023	Nov 2023	Dec 2023
Labor Force	167,110	167,447	165,761
Employment	164,014	164,894	162,779



	Dec 2021	Dec 2022	Dec 2023
YTD Valuations	\$1,104.3	\$1,930.0	\$1,115.6



Taxable Sales Transactions by Industry (top 10 sales tax industries based on total taxable sales)	Oct 2023 vs. Oct 2022		Nov 2023 vs. Nov 2022		Dec 2023 vs. Dec 2022	
	Actual Change	% Change	Actual Change	% Change	Actual Change	% Change
<b>Industries Experiencing Growth/Reductions</b>						
1. Department Stores & General Merchandise Stores	\$1.6M	2%	\$2.3M	2%	\$6.2M	6%
2. Wholesale Trade of Durable & Non Durable Goods	(\$0.5M)	(1%)	\$2.7M	4%	\$0.0M	0%
3. Remote Retailer Sales	\$6.2M	16%	\$7.2M	18%	\$4.8M	8%
4. Business Services	(\$2.5M)	(6%)	(\$3.0M)	(7%)	\$4.8M	8%
5. Eating Establishments	\$8.7M	18%	\$3.6M	8%	\$9.1M	20%
6. Grocery Stores, Meat & Other Food Stores	(\$1.0M)	(2%)	\$0.8M	2%	(\$0.4M)	(1%)
7. Manufacturing	(\$1.7M)	(4%)	(\$1.5M)	(4%)	(\$0.5M)	(1%)
8. Lumber, Hardware, and Garden Supplies	(\$5.0M)	(10%)	(\$1.5M)	(3%)	(\$3.1M)	(8%)
9. Miscellaneous Retail Stores	\$3.9M	20%	\$1.3M	6%	\$9.4M	34%
10. Home Furniture, Furnishing and Equipment Stores	(\$0.4M)	(1%)	(\$2.0M)	(7%)	(\$5.4M)	(14%)
<b>Sioux Falls Total Taxable Sales</b> (do not add; not all included)	<b>\$19.7M</b>	<b>3%</b>	<b>\$57.4M</b>	<b>8%</b>	<b>\$45.5M</b>	<b>5%</b>

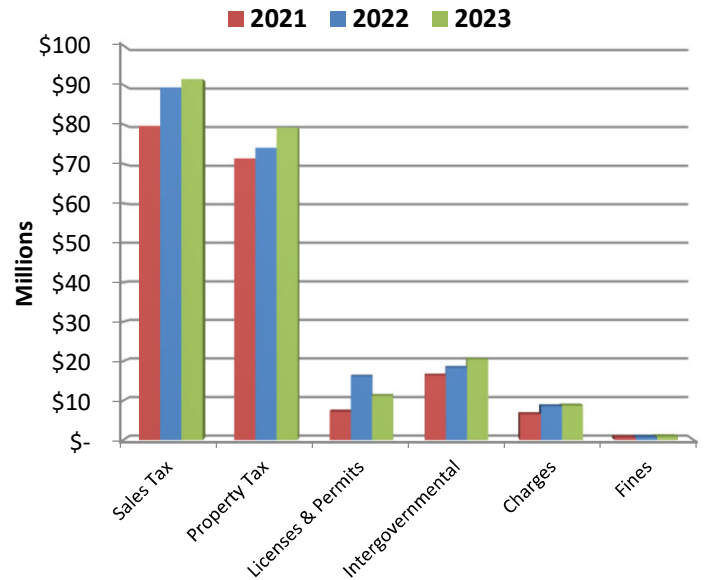


# GENERAL FUND - REVENUE ANALYSIS

## 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	16,943,359	110%	\$ 17,406,475	106%
12-31 Actual	<u>\$ 216,290,220</u>	110%	<u>\$ 226,717,552</u>	106%
YTD Actuals	<u>\$ 216,290,220</u>	110%	<u>\$ 226,717,552</u>	106%
Budget	\$ 196,204,254		\$ 214,110,186	

## YTD REVENUE BY SOURCE



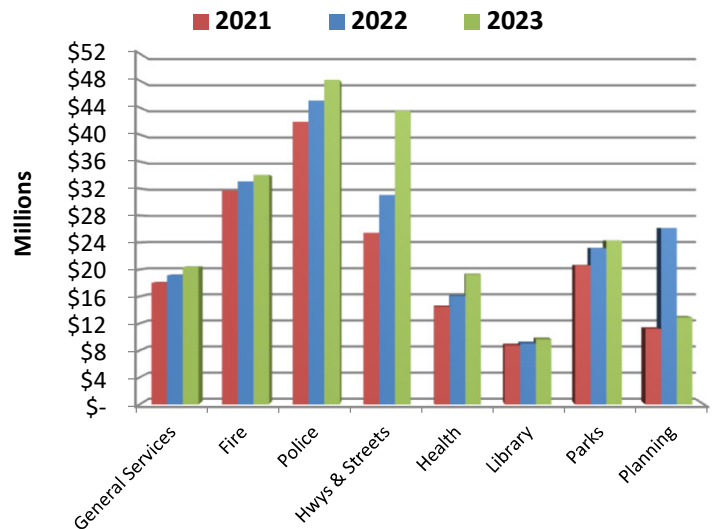
\*Amounts in these columns exclude non-budgeted Right-To-Use and Subscription Asset revenues

# 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%	\$ 14,150,330	83%
December	40,723,021	96%	\$ 27,783,901	95%
12-31 Actual	<u>\$ 211,297,541</u>	96%	<u>\$ 219,134,082</u>	95%
YTD Actuals	<u>\$ 211,297,541</u>	96%	<u>\$ 219,134,082</u>	95%
Budget	\$ 219,187,423		\$ 229,990,030	

## YTD EXPENDITURES BY DEPARTMENT



\*Amounts in these columns exclude non-budgeted Right-To-Use and Subscription Asset expenses

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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  
December 31, 2023**

**General Fund Summary - Fund 100 (100% 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	120%		
Revenues	214,110,186	226,717,552	100%		
Expenditures	(229,990,030)	(219,134,082)	80%		
Net Change in Fund Balance	(15,879,844)	7,583,470	60%		
Original Unspent Budget Assumption	4,400,000	-	40%		
Change in Restriction	-	(4,386,257)	20%		
<b>Available Fund Balance</b>	<b>\$ 71,337,112</b>	<b>\$ 86,014,169</b>	0%		
<b>% Available Fund Balance to Budget</b>		<b>37.4%</b>			
Unrestricted Cash Balance	\$ 79,291,229				
<b>% Available Cash Balance to Budget</b>	<b>34.5%</b>				

Budget Status						
Revenue	Current Budget	Actual Revenue	Long/(Short)	2023 YTD % of Budget	2022 YTD % of Budget	2021 YTD % of Budget
<b>Taxes</b>						
Property Tax	\$ 78,572,716	\$ 79,096,811	\$ 524,095	101%	100%	101%
Sales Tax	89,548,565	91,478,955	1,930,390	102%	117%	114%
Frontage Tax	5,099,347	5,038,082	(61,265)	99%	97%	102%
Lodging Tax	1,425,000	1,364,047	(60,953)	96%	93%	108%
CVB BID Tax	2,235,000	2,181,783	(53,217)	98%	99%	92%
Other	113,500	113,770	270	100%	88%	115%
<b>Total Taxes</b>	<b>176,994,128</b>	<b>179,273,448</b>	<b>2,279,320</b>	<b>101%</b>	<b>108%</b>	<b>107%</b>
<b>Licenses and Permits</b>	<b>6,652,959</b>	<b>11,189,508</b>	<b>4,536,549</b>	<b>168%</b>	<b>251%</b>	<b>123%</b>
<b>Intergovernmental Revenue</b>						
Federal and State Grants	10,852,042	10,168,142	(683,900)	94%	82%	87%
Motor Vehicle Licenses	3,250,000	3,212,732	(37,268)	99%	96%	99%
County Library Support	1,345,000	1,345,000	-	100%	100%	100%
Liquor Tax Reversion	1,000,046	1,330,993	330,947	133%	134%	155%
Bank Franchise Tax	2,000,000	2,904,372	904,372	145%	167%	264%
Health and Fire Reversion	939,000	1,187,246	248,246	126%	127%	141%
Wheel Tax	200,000	209,624	9,624	105%	98%	102%
Other	86,759	107,901	21,142	124%	139%	171%
<b>Total Intergovernmental Revenue</b>	<b>19,672,847</b>	<b>20,466,010</b>	<b>793,163</b>	<b>104%</b>	<b>98%</b>	<b>111%</b>
<b>Charges for Goods and Services</b>	<b>8,313,452</b>	<b>8,731,601</b>	<b>418,149</b>	<b>105%</b>	<b>96%</b>	<b>73%</b>
<b>Fines and Forfeitures</b>	<b>619,000</b>	<b>857,951</b>	<b>238,951</b>	<b>139%</b>	<b>111%</b>	<b>97%</b>
<b>Investment Revenue</b>	<b>550,000</b>	<b>4,363,106</b>	<b>3,813,106</b>	<b>793%</b>	<b>-160%</b>	<b>-2%</b>
<b>Other Revenue</b>	<b>1,307,800</b>	<b>1,835,928</b>	<b>528,128</b>	<b>140%</b>	<b>140%</b>	<b>139%</b>
<b>Total General Fund Revenue</b>	<b>\$ 214,110,186</b>	<b>\$ 226,717,552</b>	<b>\$ 12,607,366</b>	<b>106%</b>	<b>111%</b>	<b>106%</b>
Right-to-Use and Subscription Assets		7,139,768				
<b>Total General Fund Sources</b>		<b>\$ 233,857,320</b>				
<b>Expenditures by Department</b>	<b>Current Budget</b>	<b>Actual Expenditures</b>	<b>Budget Balance</b>	<b>2023 YTD % of Budget</b>	<b>2022 YTD % of Budget</b>	<b>2021 YTD % of Budget</b>
Mayor	\$ 901,903	\$ 860,293	\$ 41,610	95%	87%	90%
City Council	1,687,638	1,410,792	276,846	84%	87%	94%
Attorney	2,743,624	2,463,118	280,506	90%	99%	98%
HR	2,393,446	2,128,373	265,072	89%	89%	100%
Finance	3,851,449	3,723,028	128,421	97%	100%	95%
Facilities Management	2,653,635	1,999,992	653,643	75%	72%	82%
Innovation & Technology	6,383,281	5,313,473	1,069,808	83%	87%	94%
Communications	2,897,002	2,397,426	499,577	83%	79%	89%
<b>Total General Government</b>	<b>23,511,978</b>	<b>20,296,495</b>	<b>3,215,482</b>	<b>86%</b>	<b>88%</b>	<b>93%</b>
Fire	34,829,430	34,015,648	813,781	98%	100%	99%
Police	50,617,315	48,119,078	2,498,237	95%	98%	96%
<b>Total Public Safety</b>	<b>85,446,745</b>	<b>82,134,726</b>	<b>3,312,018</b>	<b>96%</b>	<b>99%</b>	<b>97%</b>
<b>Total Highways &amp; Streets</b>	<b>38,519,137</b>	<b>36,553,186</b>	<b>1,965,952</b>	<b>95%</b>	<b>100%</b>	<b>89%</b>
<b>Total Public Health</b>	<b>19,764,360</b>	<b>19,245,933</b>	<b>518,427</b>	<b>97%</b>	<b>90%</b>	<b>94%</b>
Parks	25,332,729	24,272,251	1,060,478	96%	97%	95%
Libraries	9,895,647	9,539,626	356,021	96%	96%	100%
<b>Total Culture &amp; Recreation</b>	<b>35,228,376</b>	<b>33,811,877</b>	<b>1,416,499</b>	<b>96%</b>	<b>97%</b>	<b>96%</b>
<b>Total Planning &amp; Development Services</b>	<b>13,317,835</b>	<b>12,890,266</b>	<b>427,569</b>	<b>97%</b>	<b>98%</b>	<b>92%</b>
Transfers	14,201,599	14,201,599	-	100%	100%	100%
<b>Total General Fund Expenditures</b>	<b>\$ 229,990,030</b>	<b>\$ 219,134,082</b>	<b>\$ 10,855,948</b>	<b>95%</b>	<b>97%</b>	<b>95%</b>
Right-to-Use and Subscription Assets		7,139,768				
<b>Total General Fund Uses</b>		<b>\$ 226,273,850</b>				

City of Sioux Falls  
Monthly Financial Report  
December 31, 2023

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

Unreserved Fund Balance & Cash Status:			
<b>Fund Balance January 1</b>	\$ 82,727,828	<b>Cash Balance January 1</b>	\$ 93,686,088
Net Revenues and Expenditures	17,357,160	Change in Cash Balance	7,916,747
<b>Fund Balance December 31</b>	\$ 100,084,988	<b>Cash Balance Dec 31</b>	\$ 101,602,835
Deferred Revenues	11,751,423	Less Designated Cash	(13,302,398)
Less Restricted/Designated	(33,171,943)	Less Restricted Cash	(12,415,825)
Less Committed (Encumbered/Carryforwards)	(70,734,744)	Less Cash in Trust	(17,456,195)
<b>2023 Ending Available Fund Balance</b>	\$ <b>7,929,724</b>	<b>Available Cash Balance</b>	\$ <b>58,428,417</b>
Reserves	(3,000,000)		
<b>Available Fund Balance</b>	\$ <b>4,929,724</b>		

Budget Status:					
<b>Revenue</b>	<b>Current Budget</b>	<b>Actual</b>	<b>Long(Short)</b>		
Taxes	\$ 89,548,565	\$ 91,478,955	\$ 1,930,390		
Federal and State Grants	5,166,617	2,489,744	(2,676,873)		
Interest Earned on Trust Investments	250,000	5,058,760	4,808,760		
Special Assessments	-	2,356	2,356		
Platting Fees	3,120,000	3,113,936	(6,064)		
Contributions	36,994,570	20,597,453	(16,397,117)		
Transfers	1,190,506	1,144,103	(46,403)		
Other	842,984	(34,588)	(877,571)		
<b>Total Sales/Use Tax Fund Revenue</b>	\$ <b>137,113,242</b>	\$ <b>123,850,719</b>	\$ <b>(13,262,523)</b>		
<b>Expenditures by Department</b>	<b>Current Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Carryforwards</b>	<b>Balance</b>
Facilities Management	\$ 2,609,751	\$ 887,245	\$ 6,193	\$ 1,716,314	\$ -
Communications	425,809	101,307	29,688	294,275	539
Fire	7,677,718	4,601,308	1,134,162	1,817,588	124,660
Police	3,745,754	2,713,152	323,475	687,153	21,974
Highways & Streets	114,071,178	59,198,296	27,376,776	13,082,425	14,413,681
Health	417,167	216,167	75,920	64,900	60,180
Park/Recreation	63,753,745	17,152,550	32,675,114	13,921,943	4,139
Library	1,881,194	1,564,742	24,944	280,890	10,618
Planning & Development Services	255,000	25,000	100,000	130,000	-
<b>Total Departmental Expenditures</b>	<b>194,837,316</b>	<b>86,459,766</b>	<b>61,746,272</b>	<b>31,995,488</b>	<b>14,635,790</b>
<b>Total Debt Service and Transfers Out</b>	<b>20,091,828</b>	<b>20,033,794</b>	<b>-</b>	<b>-</b>	<b>58,034</b>
<b>Total Sales/Use Tax Fund</b>	\$ <b>214,929,144</b>	\$ <b>106,493,559</b>	\$ <b>61,746,272</b>	\$ <b>31,995,488</b>	\$ <b>14,693,824</b>
<b>Less Other Financing Sources</b>					
Fire	(281,460)	(156,800)	-	-	(124,659)
Police	(51,698)	(29,724)	-	-	(21,974)
Highways and Streets	(23,583,161)	(1,315,077)	(431,634)	(7,424,402)	(14,412,048)
Health	(165,893)	(117,893)	-	-	(48,000)
Parks	(19,341,960)	(4,190,980)	(11,458,280)	(3,692,700)	-
Library	(60,000)	(60,000)	-	-	-
<b>Total Sales/Use Tax Supported</b>	\$ <b>171,444,973</b>	\$ <b>100,623,085</b>	\$ <b>49,856,358</b>	\$ <b>20,878,386</b>	\$ <b>87,143</b>



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**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	7,598,064	7,327,861	7,598,064	7,327,861	875,544	898,087	100,596	93,805
<b>Total Current Collections YTD</b>	<b>\$ 91,612,114</b>	<b>\$ 88,935,545</b>	<b>\$ 91,612,114</b>	<b>\$ 88,935,544</b>	<b>\$ 11,242,839</b>	<b>\$ 10,571,075</b>	<b>\$ 1,364,047</b>	<b>\$ 1,319,748</b>
<b>Percent Change Current Collections YTD</b>	<b>3.0%</b>	<b>12.2%</b>	<b>3.0%</b>	<b>12.2%</b>	<b>6.4%</b>	<b>14.5%</b>	<b>3.4%</b>	<b>19.9%</b>
<b>Adjustments to Current Collections</b>								
State Audit Collections/Adjustments	901,866	572,324	901,866	572,324	17,376	13,320	-	-
One Time State Audit	(984,209)	-	(984,209)	-	-	-	-	-
City Economic Development Refund (ORD 42-05)	(50,816)	(127,886)	(50,816)	(127,886)	-	-	-	-
<b>Net Reportable Revenue YTD</b>	<b>\$ 91,478,955</b>	<b>\$ 89,379,982</b>	<b>\$ 91,478,955</b>	<b>\$ 89,379,981</b>	<b>\$ 11,260,215</b>	<b>\$ 10,584,395</b>	<b>\$ 1,364,047</b>	<b>\$ 1,319,748</b>
<b>Percent Change YTD Net Reportable Revenue</b>	<b>2.3%</b>	<b>12.9%</b>	<b>2.3%</b>	<b>12.9%</b>	<b>6.4%</b>	<b>13.0%</b>	<b>3.4%</b>	<b>19.9%</b>

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**Compilation of Other Funds (100% of year lapsed)**

**ENTERTAINMENT TAX FUND (250)**

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

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 22,610,544	\$ 22,610,544		Total	\$ 21,043,039
Less Restricted	(6,196,303)	(8,978,361)		Available	<u>\$ 21,043,039</u>
Spendable Fund Balance	16,414,241	13,632,183			
Revenues	10,767,191	17,275,099	160%		
Expenditures					
Events Complex (Operating & Capital)	6,125,766	3,054,739	50%		
Orpheum Theatre (Operating & Capital)	1,755,546	988,520	56%		
Washington Pavilion (Operating & Capital)	11,897,019	5,736,940	48%		
Sioux Falls Stadium (Operating & Capital)	962,651	217,352	23%		
Total Expenditures	<u>20,740,981</u>	<u>9,997,551</u>	<u>48%</u>		
Net Change in Fund Balance	<u>\$ (9,973,790)</u>	<u>7,277,548</u>			
Less Encumbrances		6,717,775			
Available Fund Balance		<u>\$ 14,191,956</u>			

**HOUSING FUND (260)**

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

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 28,061,585	\$ 28,061,585		Total	\$ 12,581,461
Less Restricted	(21,350,571)	(21,845,822)		Designated	4,747,248
Balance Sheet Adjustments		773,008		Restricted	6,506,006
Spendable Fund Balance	6,711,014	6,988,771		Available	<u>\$ 1,328,208</u>
Revenues	11,009,389	9,903,441	90%		
Expenditures	13,771,456	5,747,541	42%		
Net Change in Fund Balance	<u>\$ (2,762,067)</u>	<u>4,155,900</u>			
Less Encumbrances		2,375,756			
Available Fund Balance		<u>\$ 8,768,915</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.

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 12,277,497	\$ 12,277,497		Total	\$ 10,056,417
Less Restricted	(358,844)	(755,858)		Available	<u>\$ 10,056,417</u>
Spendable Fund Balance	11,918,653	11,521,639			
Revenues					
Federal Grants	14,520,652	6,623,659	46%		
State Operating	73,856	75,647	102%		
Transfers In (General Fund & Sales Tax Fund)	7,726,599	7,726,599	100%		
Miscellaneous	-	435,554			
Total Revenues	<u>22,321,107</u>	<u>14,861,459</u>	<u>67%</u>		
Expenditures					
Operating	12,708,550	10,973,653	86%		
Capital	11,403,447	5,440,522	48%		
Total Expenditures	<u>24,111,997</u>	<u>16,414,175</u>	<u>68%</u>		
Net Change in Fund Balance	<u>\$ (1,790,890)</u>	<u>(1,552,716)</u>			
Less Encumbrances		150,830			
Available Fund Balance		<u>\$ 9,818,093</u>			

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**Compilation of Other Funds (100% of year lapsed)**

<b>STORM DRAINAGE FUND (272)</b>				
<b>Description: The City's storm drainage system is funded by a combination of storm drainage and development fees.</b>				
	<b>Current Budget</b>	<b>Actual</b>	<b>% Budget</b>	<b>Current Cash Balance</b>
Fund Balance, January 1	\$ 11,281,491	\$ 11,281,491		Total \$ 15,059,332
Less Restricted	-	-		Available \$ 15,059,332
Spendable Fund Balance	11,281,491	11,281,491		
Revenues	18,517,032	15,254,142	82%	
Expenditures				
Operating	4,773,137	3,885,576	81%	
Capital	20,230,719	7,330,229	36%	
Debt Service	1,219,593	1,280,824	105%	
Total Expenditures	26,223,449	12,496,629	48%	
Net Change in Fund Balance	\$ (7,706,416)	2,757,513		
Less Encumbrances		3,219,359		
Available Fund Balance		\$ 10,819,645		

<b>T.I.F. DISTRICT FUND (396)</b>				
<b>Description: Improvements funded by Tax Increment Financing.</b>				
	<b>Current Budget</b>	<b>Actual</b>	<b>% Budget</b>	<b>Current Cash Balance</b>
Fund Balance, January 1	\$ 22	\$ 22		Total \$ 74,806
Less Restricted	-	-		Restricted 24,806
Spendable Fund Balance	22	22		Trust -
Revenues	7,735,000	6,169,922	80%	Available \$ 50,000
Expenditures	7,735,000	6,145,138	79%	
Net Change in Fund Balance	\$ -	24,784		
Available Fund Balance		\$ 24,806		

<b>OUTSTANDING T.I.F. DISTRICTS</b>							<b>Total Reimbursable Approved Project Costs (Less Financing Costs)</b>
<b>TIF #/Location</b>	<b>Approved Plan Beginning - Ending Year</b>	<b>Base Equalized Taxable Valuation</b>	<b>Base Property Taxes</b>	<b>Current Equalized Taxable Valuation<sup>1</sup></b>	<b>Current Property Taxes<sup>1</sup></b>	<b>Increment Paid to Date</b>	
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	509,275	475,000
TIF #12 DeKalb Lofts	2011-2031	15,112,683	298,173	27,141,376	513,216	1,480,406	1,503,000
TIF #13 Raven	2012-2032	4,571,705	90,200	15,824,380	299,223	1,451,851	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,691,952	33,382	14,416,753	272,606	1,791,871	2,224,000
TIF #15 Sports Complex	2012-2032	271,775	5,362	47,731,100	902,547	7,071,547	10,262,772 <sup>2</sup>
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	1,606,221	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

<sup>1</sup> Values represent amounts levied in 2022 and payable in 2023.

<sup>2</sup> Total cost reimbursement is estimated to be \$7.3 million.

<b>LIBRARY MEMORIAL FUND (482)</b>				
<b>Description: Accounts for the use of private contributions/endowments to support Library activities.</b>				
	<b>Current Budget</b>	<b>Actual</b>	<b>% Budget</b>	<b>Current Cash Balance</b>
Fund Balance, January 1	\$ 41,289	\$ 41,289		Total \$ 45,410
Less Restricted	(24,767)	(24,767)		Restricted 24,767
Spendable Fund Balance	16,522	16,522		Available \$ 20,643
Revenues	300	4,404	1468%	
Expenditures	5,000	-		
Net Change in Fund Balance	\$ (4,700)	4,404		
Available Fund Balance		\$ 20,926		

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**Compilation of Other Funds (100% of year lapsed)**

**COTTAM MEMORIAL FUND (486)**

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 5,592	\$ 5,592		Total	\$ 5,804
Less Restricted	(2,000)	(2,000)		Restricted	2,000
Spendable Fund Balance	<u>3,592</u>	<u>3,592</u>		Available	<u>\$ 3,804</u>
Revenues	50	248	495%		
Expenditures	<u>2,000</u>	<u>-</u>			
Net Change in Fund Balance	<u>\$ (1,950)</u>	<u>248</u>			
Available Fund Balance		<u>\$ 3,840</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	\$ 3,907,295
Less Restricted	-	-		Trust	3,909,452
Spendable Fund Balance	<u>19,583,266</u>	<u>19,583,266</u>		Available*	<u>\$ (2,157)</u>
Revenues	-	600,759			
Expenditures	<u>19,112,180</u>	<u>18,433,507</u>	96%		* Reimbursement from Trust
Net Change in Fund Balance	<u>\$ (19,112,180)</u>	<u>(17,832,748)</u>			
Less Encumbrances		<u>678,673</u>			
Available Fund Balance		<u>\$ 1,071,845</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>\$ -</u>			

\*Fund is closed as of March 31, 2023

**INTERNAL SERVICE FUND CASH BALANCES**

	<u>Balance, Jan. 1</u>	<u>Balance, Dec. 31</u>	<u>Increase/(Decrease)</u>
Centralized Facilities Fund (848)	\$ 7,250,276	\$ 6,617,585	\$ (632,691)
Fleet Revolving Fund (851)	7,218,454	7,966,231	747,777
City Health/Life Benefit Fund (852)	17,322,698	17,819,494	496,796
Workers' Compensation Fund (855)	5,469,661	5,346,438	(123,223)
Technology Revolving Fund (857)	3,526,246	2,606,259	(919,987)
Property Liability and Risk Fund (880)	3,375,333	3,632,649	257,316

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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	\$ 10,500,614	\$ 3,044,054	\$ 12,977,622	\$ 44,822,440	\$ 40,420,824
Operating Expenses	<u>(9,050,655)</u>	<u>(2,713,189)</u>	<u>(12,124,595)</u>	<u>(30,608,546)</u>	<u>(29,858,087)</u>
Operating Income	1,449,959	330,865	853,027	14,213,894	10,562,737
Adjustment of Operating Income to Cash Flow Basis*	<u>976,574</u>	<u>1,288,741</u>	<u>3,670,213</u>	<u>12,332,516</u>	<u>64,023,257</u>
*Add back depreciation and adjust for changes in receivables and payables					
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>2,426,533</b>	<b>1,619,606</b>	<b>4,523,240</b>	<b>26,546,410</b>	<b>74,585,994</b>
Cash Flows from Capital and Related Financing Activities					
Capital Activities	(2,740,635)	-	(3,940,039)	(12,342,160)	(107,271,307)
Transfers	-	-	-	-	(267,649)
Financing (Debt/Lease) Activities	<u>(21)</u>	<u>(1,571,136)</u>	<u>(68)</u>	<u>(3,954,687)</u>	<u>45,061,913</u>
<b>TOTAL CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(2,740,656)</b>	<b>(1,571,136)</b>	<b>(3,940,107)</b>	<b>(16,296,847)</b>	<b>(62,477,043)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>349,816</b>	<b>179,840</b>	<b>966,263</b>	<b>1,033,855</b>	<b>1,007,651</b>
Net increase (Decrease) in Cash	35,693	228,310	1,549,396	11,283,418	13,116,602
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	9,123,351	3,559,498	24,434,302	21,246,054	29,272,598
Restricted Cash	<u>-</u>	<u>(1,862,097)</u> <sup>1</sup>	<u>(11,830,031)</u> <sup>2</sup>	<u>(3,425,355)</u> <sup>1</sup>	<u>-</u>
<b>AVAILABLE CASH AND CASH EQUIVALENTS</b>	<b>\$ 9,123,351</b>	<b>\$ 1,697,401</b>	<b>\$ 12,604,271</b>	<b>\$ 17,820,699</b>	<b>\$ 29,272,598</b>

<sup>1</sup> Debt Service Reserve

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

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**Capital Program - 2023 Capital Program Fund and Department Summary**

<b>Fund/Department</b>	<b>Current Budget</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Carryforward</b>	<b>Balance</b>	<b>% Expended &amp; Encumbered</b>
Entertainment Tax						
Events Complex	\$ 4,158,589	\$ 1,799,350	\$ 859,862	\$ 1,184,877	\$ 314,500	64%
Orpheum	1,143,810	574,550	417,787	151,473	-	87%
Washington Pavilion	9,050,034	3,296,288	4,835,299	824,223	94,224	90%
Sioux Falls Stadium	327,073	39,935	6,265	280,872	-	14%
<b>Total Entertainment Tax</b>	<b>14,679,505</b>	<b>5,710,123</b>	<b>6,119,213</b>	<b>2,441,445</b>	<b>408,724</b>	<b>81%</b>
Sales Tax						
Facilities Management	2,609,751	887,245	6,193	1,716,314	-	34%
Communications	425,809	101,307	29,688	294,275	540	31%
Fire	7,677,718	4,601,308	1,134,162	1,817,588	124,660	75%
Police	3,745,754	2,713,152	323,475	687,153	21,974	81%
Highways & Streets	114,071,178	59,198,296	27,376,776	13,082,425	14,413,681	76%
Health	417,167	216,167	75,920	64,900	60,180	70%
Parks & Recreation	63,753,745	17,099,960	32,675,114	13,921,943	56,729	78%
Library	1,881,194	1,564,742	24,944	280,890	10,618	85%
Planning & Development Services	255,000	25,000	100,000	130,000	-	49%
<b>Total Sales Tax</b>	<b>194,837,315</b>	<b>86,407,176</b>	<b>61,746,272</b>	<b>31,995,488</b>	<b>14,688,380</b>	<b>76%</b>
Transit	11,403,447	5,440,522	9,460	2,575,400	3,378,065	48%
Storm Drainage	20,230,719	7,330,229	2,970,008	8,677,700	1,252,782	51%
Public Safety Facility Bond Construction	19,112,180	18,433,507	678,673	-	-	100%
Electric Light	7,009,206	2,703,220	2,678,503	1,492,314	135,169	77%
Public Parking	165,000	-	-	100,000	65,000	0%
Sanitary Landfill	10,038,487	3,940,039	5,079,839	858,058	160,551	90%
Water	29,781,523	13,004,097	4,792,152	8,613,784	3,371,490	60%
Water Reclamation	254,796,205	107,236,238	87,413,248	58,248,218	1,898,501	76%
Facilities Management	8,039,564	3,152,432	734,152	4,152,980	-	48%
Fleet	14,936,246	6,302,637	1,810,331	3,530,684	3,292,594	54%
Technology Revolving	2,997,734	457,250	440	-	2,540,045	15%
<b>Total Capital (CIP &amp; OCEP)</b>	<b>\$ 588,027,131</b>	<b>\$ 260,117,468</b>	<b>\$ 174,032,291</b>	<b>\$ 122,686,071</b>	<b>\$ 31,191,301</b>	<b>74%</b>

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**Capital Program - 2023 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/		Expended	Encumbered	Carryforward	Balance
				Transfers					
<b>Facilities Management</b>									
06012	Centralized Facilities Improvements	I	7,600,255	-		3,021,182	689,131	3,889,942	-
06015	LEC Chiller Replacement	I	127,060	-		38,712	-	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 &amp; I29 Improvements)</i>					128,382	-	-	
	<i>Quarry Lots at Falls Park</i>					731,955	-	-	
<b>Fire</b>									
09008	Land Acquisition for Future Fire Stations	PD	464,610	-		464,610	-	-	-
09017	Public Safety Training Center	I	22,079,681	-		20,774,906	750,893	553,882	-
09018	Fire Station Digital Signage	C	57,460	-		57,460	-	-	-
<b>Highways &amp; Streets</b>									
11006	Arterial Street Improvements		21,978,463	(18,653,463)		-	-	-	3,325,000
11012	Arterial Intersection Improvements	I	1,696,080	(1,160,849)		361,527	-	25,370	148,334
11064	Arrowhead Parkway Improvements	I	8,951,582	165,000		447,375	215,466	450,809	8,002,933
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	468,111	6,156,113		3,268,766	2,606,906	748,552	-
11108	57th Street from Vets Pkwy to Six Mile Rd	I	1,111,237	5,874,000		5,858,374	1,003,341	123,523	-
11109	Cliff Ave from 49th to 56th Street	I	239,301	(104,000)		66,509	37,693	5,475	25,624
11110	Sycamore from Benson to 60th St N	SC	998,598	31,046		926,215	3,471	99,958	-
11112	VP-Louise Ave from I29 to Western	D	-	14,831		13,128	-	1,703	-
11113	VP-Western Ave from Western to Cliff	I	291,708	9,431,000		645,610	8,476,546	600,552	-
11114	VP-MinnAve from Western to Cliff	I	43,571	1,880,000		15,336	1,901,096	7,139	-
11115	VP-Cliff Ave from Western to Cliff	I	721,067	3,034,000		274,104	3,097,158	383,805	-
11120	So Vet Parkway Construction	I	4,954,750	195,000		1,084,183	1,364,994	2,700,574	-
11122	Cliff Avenue and 85th Street Area Imp	SC	7,778	4,616,000		4,560,919	7,854	26,252	28,753
11123	Westport Avenue Improvements	PD	43,636	162,000		62,374	43,635	99,627	-
11127	85th Street from Louise Ave to Minn Ave	PD	105,840	-		94,001	11,238	601	-
11128	Ebenezer Ave from Madison St to 5th	PD	118,614	(77,750)		36,385	3,830	650	-
11003	Major Street Reconstruction		11,780,696	(11,780,696)		-	-	-	-
11097	Minnesota Ave, Russell to 18th St	I	1,410,178	480,000		1,421,931	268,092	200,156	-
11105	57th St from Western Ave to Minn Ave	C	1	-		-	-	-	1
11015	Collector Street Expansion	I	1,596,943	424,000		1,191,591	767,102	62,251	-
11001	Concrete Pavement Restoration	I	4,894,389	525,000		4,698,237	455,941	19,919	245,292
11002	School Dist/Park Site Coordination	N	5,975,928	(5,375,927)		-	-	-	600,001
11007	Downtown Area Street & Utility Improvement	I	2,513,665	(2,150,080)		246,969	114,440	125	2,052
11008	Communications Network Upgrade	I	260,951	(210,000)		46,954	1,007	2,990	-
11009	Right-of-Way Acquisition	D	2,088,772	(1,531,975)		236,461	47	320,289	-
11010	Traffic Signal Improvements	I	249,546	430,000		586,740	73,660	19,146	-
11011	Railroad Crossing Improvements	I	221,359	100,000		16,476	283,533	1,349	20,000
11013	SDDOT Project Coordination	D	483,474	(45,000)		223,050	10,519	179,905	25,000
11014	Bridge & Retaining Wall Rehabilitation	D	5,996,393	(751,000)		142,345	303,552	4,799,296	200
11016	26th St & I-229 Area Improvements	W	308,913	(98,000)		1,251	153,520	55,620	522
11017	85th St & I-29 Improvements	D	1,059,911	75,000		17,578	45,028	1,072,305	-
11018	ADA Improvements	I	1,598,606	(130,000)		1,212,659	101,215	103,081	51,650
11027	Street Lights in Newly Developed Areas	I	370,465	(197,135)		172,527	-	-	802
11028	60th Street North Improvements	N	500	21,000		17,760	912	2,828	-
11029	49th St Extension	SC	1,512,947	(848,000)		44,312	153,171	49,426	418,038
11030	LED Street Light Upgrade Program	I	673,375	(40,000)		556,400	22,803	29,172	25,000
11066	Rail Yard Development	D	83,893	(9,373)		25,029	48,896	-	595
11067	Veterans Parkway Construction	I	2,231,392	718,950		874,516	44,690	6,136	2,025,000
11073	Core Neighborhood Reconstruction	D	3,711,606	(1,781,000)		452,574	87,033	659,195	731,804
11074	Surface Treatment Program	I	2,098,404	-		2,043,301	38,618	16,484	-
11075	Pedestrian & Bicycle Improvements	I	1,186,175	17,000		444,436	50,294	15,462	692,983
11076	41st St Improvements	I	2,020,219	337,000		1,304,908	184,300	207,137	660,874
11079	Asphalt Street Rehabilitation	I	8,874,520	1,200,000		9,187,572	633,867	216,013	37,068
11080	Marion Road from I90 to the North	I	2,064,962	3,909,000		4,404,625	1,059,102	350,684	159,552
11086	Bridge Reconstruction Program	I	10,124,730	15,725,000		18,134,383	6,974,785	740,562	-
11088	Salt Storage Facility	D	77,496	-		8,848	51,791	16,857	1
11098	Benson Rd & I-229 Area Improvements	I	2,857,212	213,000		2,121,699	421,852	526,661	-
11099	Minnesota Avenue & I229 Improvements	PD	489,286	-		106,775	28,159	334,722	19,630
11100	Cliff Ave & I-229 Improvements	PD	433,854	408,000		468,823	43,782	329,249	-
11104	33rd Street Improvements	D	77,539	(42,000)		-	30,475	-	5,064
11111	VP-Tallgrass from I29 to Western	N	-	25,000		21,640	-	3,360	-
11125	ADA Transition Plan Improvements	I	600,000	275,000		740,953	96,341	37,706	-
11126	Pole Replacement Program	I	299,668	-		192,904	-	106,764	-

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

**City of Sioux Falls  
Monthly Financial Report  
December 31, 2023**

**Capital Program - 2023 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/		Expensed	Encumbered	Carryforward	Balance
				Transfers					
<b>Highways &amp; Streets -Storm Drainage</b>									
11020	Drainage Improvements in Developing Areas	I	5,254,737	(2,143,000)		825,809	71,307	2,214,621	-
11021	Sump Pump Collection Systems	I	500,000	225,000		649,134	-	75,866	-
11022	Unforeseen Drainage Improvements	I	769,228	(150,000)		128,354	10,765	161,619	318,489
11023	Drainage Conveyance Improvements	I	3,653,564	(1,993,950)		993,140	273,198	226,897	166,379
11026	Covell Area Basin Drainage Improvements	D	29,694	-		1,267	16,200	12,227	-
11046	Non-point Bank Stabilization	SC	4,414,017	-		9,349	66,426	4,338,241	-
11065	Indian Mound Retaining Wall Rehab	D	170,000	-		24,022	28,290	117,688	-
11078	Flood Control System Improvements	I	580,744	1,400,000		1,420,819	500,597	59,328	-
11087	Regional Storm Water Analysis & Imp	I	3,017,171	(1,740,000)		259,610	230,487	787,074	-
11121	Opportune Acquisition for Drainage	D	537,247	-		519,402	47	-	17,798
<b>Events Complex</b>									
13001	Arena Building Improvements	N	200,000	(200,000)		-	-	-	-
13005	Convention Center Building Improvements	I	957,718	140,000		485,682	425,539	186,497	-
13013	Sioux Falls Stadium Improvements	D	310,000	-		17,135	6,265	280,872	5,728
13014	Events Center Improvements	I	918,740	-		81,537	96,823	740,380	-
<b>Washington Pavilion</b>									
13003	Washington Pavilion Building Improvements	I	7,103,033	300,000		2,821,492	4,272,930	308,610	-
<b>Orpheum Theatre</b>									
13002	Orpheum Building Improvements	I	833,140	-		267,070	417,238	148,832	-
<b>Parks &amp; Recreation</b>									
14001	Falls Park Development	I	13,803,939	5,600,000		1,461,083	16,679,867	1,262,989	-
14004	Arrowhead Park Development	C	6,353	-		6,353	-	-	-
14008	Park Land Acquisition	PD	2,800,291	-		1,474,802	120,985	1,204,504	-
14009	Aquatic Improvements	D	1,977,000	-		506,943	520,478	949,579	-
14013	Harmodon Park Improvements	C	21,276	-		11,000	-	10,276	-
14014	River Greenway Improvements	I	16,121,096	(2,700,000)		2,115,808	9,851,047	1,454,242	-
14026	Zoo Master Plan Improvements	I	8,304,360	37,000		5,216,796	2,905,917	218,647	-
14034	Arboretum & East Sioux Falls Park Developn	C	30,605	(29,947)		658	-	-	-
14039	Family Park Improvements	D	-	25,000		19,104	455	5,441	-
14063	Skate Park Improvements	C	35,500	(35,500)		-	-	-	-
14068	ADA Transition Plan Improvements	I	378,000	70,000		403,823	23,802	20,375	-
14072	Elmwood Golf Course Clubhouse	D	1,000,000	3,500,000		269,338	117,259	4,113,403	-
14079	Greenway and Trail Improvements	D	2,476,180	-		150,807	94,950	2,230,423	-
14080	Neighborhood Park Improvements	I	219,956	-		174,627	28,269	17,060	-
14081	Cyclical Park Infra Improvements	I	1,243,333	(7,000)		959,064	144,637	132,632	-
14082	Community/Regional Park Improvement	I	5,483,293	290,447		2,519,187	1,486,094	1,715,869	52,590
<b>Planning &amp; Development Services</b>									
16001	Sculpture Walk	N	35,000	-		-	-	35,000	-
16002	Core Façade Revitalization	I	220,000	-		25,000	100,000	95,000	-
<b>Public Parking</b>									
19001	Parking Lot & Parking Ramp Improvements	N	65,000	-		-	-	-	65,000
<b>Electric Light</b>									
20001	Unforeseen Electrical System Replacement	N	547,938	-		206,547	-	341,391	-
20002	Circuit Improvements	I	5,168,370	-		2,298,482	2,631,202	238,686	-
20004	Electronic Automated Meter Reading	C	10,321	-		-	-	-	10,321
20005	Light & Power Facility Improvements	PD	834,709	-		42,847	31,271	760,592	-
20006	Wood Pole Improvements	N	731,844	(302,865)		21,770	-	407,209	-
<b>Sanitary Landfill</b>									
21001	Leachate Recirculation	I	941,140	250,000		794,045	310,069	87,025	-
21002	Land Acquisition	D	200,000	(200,000)		-	-	-	-
21003	Perimeter Fencing	N	25,000	(25,000)		-	-	-	-
21004	Building Improvements	I	5,717,511	1,610,000		2,488,609	4,713,969	124,932	1
21007	Relocation of Wall Lake Drainageway	N	795,000	(795,000)		-	-	-	-
21011	Sanitary Landfill Expansion	I	861,837	-		639,935	55,801	166,101	-
21012	Landfill Closure	N	840,000	(840,000)		-	-	-	-
<b>Water</b>									
22001	Land Acquisition	PD	320,000	-		20,825	-	-	299,175
22002	Other Mains, Unforeseen Water Projects	I	1,000,000	(23,000)		616,298	11,185	-	349,517
22003	City Wide Water Main Replacements	I	3,854,521	(1,812,777)		(9,519)	12,422	1,983,121	55,720
22005	Water Purification Building Improvements	I	1,974,975	-		952,639	739,521	282,815	-
22007	Water Collector Well Improvements	I	7,688,485	28,000		1,807,336	2,534,021	3,375,129	-
22011	Foundation Park Water Main	C	1,307,932	-		61,779	-	448,397	797,756
22037	Transmission Main Rehabilitation	SC	1,426,720	98,954		1,315,542	-	-	210,133
22061	Water Purification Master Plan	PD	10,976	-		7,360	-	3,616	-
22062	Water Storage Improvements	N	-	150,000		-	20,400	129,600	-

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



**City of Sioux Falls  
Monthly Financial Report  
December 31, 2023**

**Capital Program - 2023 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/		Expended	Encumbered	Carryforward	Balance
				Transfers					
<b>Water Reclamation</b>									
23001	Sanitary Sewers - Other Mains	I	2,378,036	(600,000)		1,153,202	146,125	50,000	428,709
23002	Pipe Lining Project	I	678,040	1,846,000		917,351	1,245,512	10,000	351,177
23003	Manhole Rehabilitation Project	N	212,000	(212,000)		-	-	-	-
23004	East Side Future Interceptor	N	94,066	(66,000)		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	32,697,945	843,000		1,719,427	924,287	30,897,231	-
23035	Basin 17 Trunk Sewer Phase 1	D	59,912	-		-	34,912	25,000	-
23037	Infill & Infiltration Reduction Program	N	50,000	(50,000)		-	-	-	-
23040	Foundation Park - Phase 2	D	520,000	-		162,654	140,301	217,045	-
23043	Facility Expansion Planning	I	189,746,469	-		93,410,032	81,394,965	14,941,472	-
23044	Pump Station 218 Improvements	I	3,723,082	-		3,081,901	584,717	56,465	-
23045	Pump Station 240 Force Main	I	5,046,912	(1,730,000)		752,832	267,302	2,296,777	-
23046	Basin 17 Sanitary Extension	I	1,155,540	-		709,015	180,450	266,075	-
23047	South Side Interceptor Replacement	I	1,791,380	-		1,642,242	8,780	140,358	-
23048	Pump Station 215 Improvements	SC	169,019	-		31,756	18,970	118,293	-
23049	Gravity Thickener Mechanism Rehab	D	1,132,009	-		12,226	53,133	1,066,650	-
23050	Water Reclamation Building Improvement	D	2,488,600	-		46,910	93,490	2,348,200	1
23051	Opportune Land Acquisitions	D	100,000	(100,000)		-	-	-	-
23052	Southeast Basins Sanitary Sewer Imp	D	1,189,000	1,577,000		258,084	54,866	2,004,050	449,000
<b>Fleet</b>									
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	-		35,915	7,345	-	254,740
<b>Transit</b>									
29012	Transit Office Remodel	D	2,507,702	-		72,842	9,460	2,425,400	-
			<b>\$ 521,162,406</b>	<b>\$ 14,858,000</b>		<b>\$ 234,046,364</b>	<b>\$ 168,603,201</b>	<b>\$ 111,920,007</b>	<b>\$ 21,450,835</b>
				Transfers to/(from) OCEP		-			
				Transfers to/(from) Operating Budget		-			
						<b>\$ 14,858,000</b>			

\*Detail provided on Page 8

<b>Arterial Streets Funding</b>				
<u>Uses</u>	2009-2020	2021	2023 YTD	Life-to-Date
<b>Total Arterial Street Expenditures</b>	<b>\$ 109,749,163</b>	<b>\$ 8,102,159</b>	<b>\$ 17,218,218</b>	<b>\$ 152,572,846</b>
<u>Sources</u>				
Sales Tax	\$ 93,140,193	\$ 5,351,480	\$ 14,104,281	\$ 126,401,028
Street Platting Fees	15,979,440	2,750,679	3,113,936	26,171,818
<b>Total Sources</b>	<b>\$ 109,749,163</b>	<b>\$ 8,102,159</b>	<b>\$ 17,218,218</b>	<b>\$ 152,572,846</b>

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

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

Description	Current				Balance
	Budget	Expensed	Encumbered	Carryforward	
<b>Facilities Management</b>					
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	-
<b>Total</b>	<b>347,000</b>	<b>119,445</b>	<b>51,214</b>	<b>176,341</b>	<b>-</b>
<b>Communications</b>					
Drone (2)	15,000	14,460	-	-	540
Presentation Equipment	395,000	76,546	29,688	288,766	-
Production System	15,809	10,300	-	5,509	-
<b>Total</b>	<b>425,809</b>	<b>101,307</b>	<b>29,688</b>	<b>294,275</b>	<b>540</b>
<b>Fire</b>					
Alerting System	1,021,000	7,811	84	935,825	77,280
Ambulance	280,000	30,199	261,061	45,000	(56,260)
Defibrillator	114,773	773	-	-	114,000
Fire Trucks (2)	963,978	985,030	11,741	-	(32,793)
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	132,784	23,621	-	(1,405)
Pumper Equipment	635,000	83,280	533,634	18,086	-
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	56,140	-	-	(6,189)
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	22,680	-	49,485	21,085
Wildland Truck	133,995	144,631	-	-	(10,636)
<b>Total</b>	<b>4,188,147</b>	<b>1,737,839</b>	<b>1,061,942</b>	<b>1,263,707</b>	<b>124,658</b>
<b>Police</b>					
Animal Control Pickups (4)	140,168	73,894	-	-	66,275
Chromograph, Gas	75,000	-	-	75,000	-
Digital Recorder	70,000	-	-	70,000	-
Digital Storage	906,381	531,311	18,263	434,713	(77,907)
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	-	-	36,000	18,000
Patrol Vehicles (28)	2,057,780	1,772,331	285,881	13,140	(13,572)
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
<b>Total</b>	<b>3,745,754</b>	<b>2,713,152</b>	<b>323,475</b>	<b>687,153</b>	<b>21,974</b>
<b>Highways &amp; Streets</b>					
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	-	15,958	22,297
Skidsteer Equipment	30,000	23,132	-	6,868	-
Snow Gates	40,000	-	-	40,000	-
Traffic Control Equipment	80,000	17,380	52,140	10,480	-
Trailer	15,000	-	-	15,000	-
<b>Total</b>	<b>1,023,106</b>	<b>746,774</b>	<b>52,140</b>	<b>224,191</b>	<b>1</b>
<b>Highways &amp; Streets -Storm Drainage</b>					
SCADA Equipment	50,000	-	-	48,378	1,622
Sprayer	30,000	30,000	-	-	-
Tractor	10,500	10,500	-	-	-
Utility Vehicle	30,000	33,423	-	-	(3,423)
Wood Chipper	25,000	23,199	-	-	1,801
<b>Total</b>	<b>145,500</b>	<b>97,122</b>	<b>-</b>	<b>48,378</b>	<b>-</b>

**City of Sioux Falls**  
**Monthly Financial Report**  
**December 31, 2023**

**Capital Program - 2023 Other Capital Expenditures Program Projects Summary**

Description	Current				Balance
	Budget	Expensed	Encumbered	Carryforward	
<b>Health</b>					
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	-	-	15,000	15,000
Medical Transport Van	48,000	-	-	-	48,000
X-Ray Equipment (2)	87,000	-	75,920	20,000	(8,920)
<b>Total</b>	<b>417,167</b>	<b>216,167</b>	<b>75,920</b>	<b>64,900</b>	<b>60,180</b>
<b>Events Complex</b>					
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	163,206	69,946	-	91,848
Event Center Marquee	250,000	156,775	-	-	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	307,846	88,654	-	(146,500)
Sioux Falls Stadium Refrigerator	8,073	8,073	-	-	-
Sioux Falls Stadium Washer	9,000	14,728	-	-	(5,728)
<b>Total</b>	<b>2,159,203</b>	<b>1,254,931</b>	<b>337,500</b>	<b>258,000</b>	<b>308,772</b>
<b>Washington Pavilion</b>					
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	48,572	815	450,613	-
Printer	17,000	-	-	-	17,000
Sound System	840,000	284,398	460,153	-	95,449
Steam Oven	20,000	34,134	-	-	(14,134)
Ticketing System	1	-	-	-	1
<b>Total</b>	<b>1,647,001</b>	<b>474,795</b>	<b>562,368</b>	<b>515,613</b>	<b>94,224</b>
<b>Orpheum Theater</b>					
AV Equipment	65,000	62,302	-	-	2,698
Lighting Equipment	230,670	245,178	549	-	(15,057)
Scrubber, Floor	15,000	-	-	2,641	12,359
<b>Total</b>	<b>310,670</b>	<b>307,480</b>	<b>549</b>	<b>2,641</b>	<b>-</b>
<b>Parks &amp; Recreation</b>					
Aerial Bucket Truck	300,000	268,532	-	-	31,468
Aquatic Equipment	30,299	7,899	-	15,000	7,400
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	299,748	232,914	-	88,699
Pickups (12)	648,933	685,851	-	-	(36,918)
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	-	172,004	(6,330)
Toolcat	180,000	155,117	-	-	24,883
Tree Removal Equipment	5,468	-	103,302	-	(97,834)
Truck	45,000	63,834	-	-	(18,834)
Utility Vehicle (8)	229,011	103,552	46,466	64,500	14,493
Zamboni	11,111	88	-	-	11,023

**City of Sioux Falls**  
**Monthly Financial Report**  
**December 31, 2023**

**Capital Program - 2023 Other Capital Expenditures Program Projects Summary**

Description	Current				Balance
	Budget	Expensed	Encumbered	Carryforward	
<b>Parks &amp; Recreation - Zoo</b>					
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)
<b>Total</b>	<b>3,102,564</b>	<b>1,810,567</b>	<b>701,354</b>	<b>586,504</b>	<b>4,138</b>
<b>Library</b>					
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	-	124,132	6,197
Microfilm Reader	16,400	16,282	-	-	118
Print & AV Materials	859,851	848,633	-	11,218	-
Shelving	100,000	-	-	100,000	-
<b>Total</b>	<b>1,881,194</b>	<b>1,564,742</b>	<b>24,944</b>	<b>280,889</b>	<b>10,618</b>
<b>Public Parking</b>					
Sweeper	55,000	-	-	55,000	-
Utility Vehicle	45,000	-	-	45,000	-
<b>Total</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>
<b>Electric Light</b>					
AMR Meters	10,000	-	-	-	10,000
Bucket Truck	147,131	-	-	-	147,131
Forklift	55,000	-	-	55,000	-
Trailer (2)	36,000	-	31,666	15,000	(10,666)
Trailer, Wire	100,000	121,617	-	-	(21,617)
Truck, Locator (2)	33,381	33,381	-	-	-
<b>Total</b>	<b>381,512</b>	<b>154,998</b>	<b>31,666</b>	<b>70,000</b>	<b>124,848</b>
<b>Sanitary Landfill</b>					
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	-
<b>Total</b>	<b>528,000</b>	<b>17,450</b>	<b>-</b>	<b>480,000</b>	<b>30,550</b>
<b>Water</b>					
Absorption Furnace	15,713	15,713	-	-	-
Actuator	20,000	-	-	20,000	-
AMR Equipment	650,000	526,347	-	123,653	-
Communication Headsets	20,000	-	-	-	20,000
DCU Equipment	10,000	-	-	10,000	-
Fill Stations	30,000	-	-	30,000	-
Flowmeter (2)	60,000	-	-	41,538	18,462
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	64,189	274	-	17,678
Truck	180,000	70,879	142,936	-	(33,815)
Turbidity Meter	120,000	120,000	-	-	-
VFD Well	30,000	-	-	30,000	-
Water Meters	1,250,000	1,132,852	-	117,148	-
<b>Total</b>	<b>2,740,028</b>	<b>1,929,979</b>	<b>205,210</b>	<b>604,839</b>	<b>-</b>
<b>Water Reclamation</b>					
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	-	575,360	10,239
Gravity Pump	8,500	-	-	-	8,500
Incubator	15,000	11,500	-	-	3,500
Lab Equipment	20,000	24,788	9,394	-	(14,182)
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	-	630,000	12,000
SCADA Equipment	130,000	109,430	5,196	15,373	1

**City of Sioux Falls**  
**Monthly Financial Report**  
**December 31, 2023**

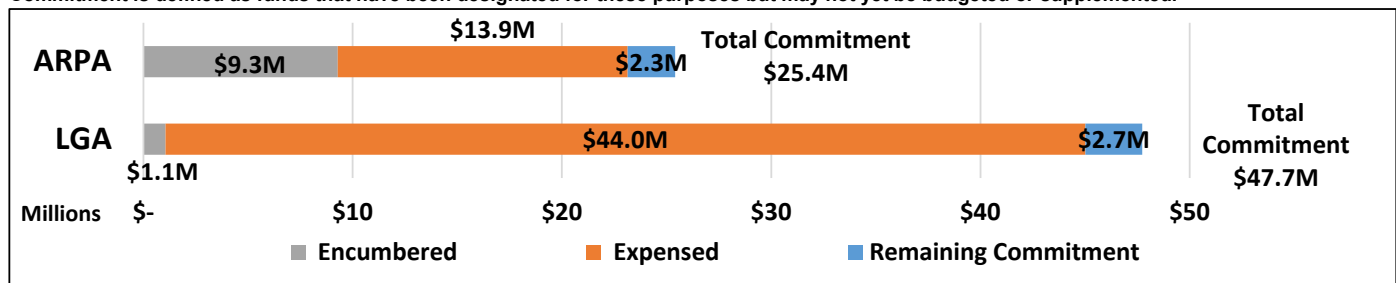
**Capital Program - 2023 Other Capital Expenditures Program Projects Summary**

Description	Current				Balance
	Budget	Expensed	Encumbered	Carryforward	
<b>Water Reclamation (con't)</b>					
SUV	70,000	68,951	-	-	1,049
Tractor	155,010	-	-	155,010	-
Trailer (2)	155,211	158,411	-	10,000	(13,200)
Trailer, Livebottom	125,000	-	-	125,000	-
Tripod (2)	25,000	25,460	-	-	(460)
Truck, Flatbed	125,000	99,763	-	22,744	2,493
Truck, Service	43,191	50,266	-	-	(7,075)
Vactor Truck	500,000	-	-	500,000	-
Valve Actuator	76,200	45,754	-	30,246	200
Van	25,000	-	-	25,000	-
VFD Well (2)	165,581	-	153,103	15,581	(3,103)
<b>Total</b>	<b>3,197,335</b>	<b>741,324</b>	<b>167,693</b>	<b>2,288,318</b>	<b>1</b>
<b>Revolving Fleet</b>					
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	-	75,721	9,279	-
Loader	375,000	330,931	228,798	-	(184,729)
Mower	21,000	24,092	-	-	(3,092)
Pickups (14)	622,000	452,338	93,998	132,396	(56,732)
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	120,000	(36,268)
Utility Vehicles (2)	46,000	39,772	-	-	6,228
Van (6)	199,193	106,181	39,895	54,298	(1,181)
Vehicle Lubrication System	44,000	-	-	44,000	-
Vehicle Washer Equipment	50,000	48,286	-	-	1,714
<b>Total</b>	<b>13,773,256</b>	<b>6,258,102</b>	<b>1,802,985</b>	<b>2,670,314</b>	<b>3,041,856</b>
<b>Revolving Technology</b>					
Microwave Equipment	1,051,411	-	-	-	1,051,411
Server Blade	1,158,616	299,440	440	-	858,736
Switches, Routers, and Equipment	787,706	157,810	-	-	629,897
	<b>2,997,734</b>	<b>457,250</b>	<b>440</b>	<b>-</b>	<b>2,540,044</b>
<b>Transit</b>					
Bus Shelter (9)	180,000	-	-	150,000	30,000
Camera System	250,000	-	-	-	250,000
Fare Boxes	165,616	-	-	-	165,616
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
<b>Total</b>	<b>8,895,745</b>	<b>5,367,680</b>	<b>-</b>	<b>150,000</b>	<b>3,378,065</b>
<b>Grand Total</b>	<b>\$52,006,726</b>	<b>\$26,071,105</b>	<b>\$5,429,088</b>	<b>\$10,766,063</b>	<b>\$9,740,469</b>

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

Description		Commitment*	Expensed	Encumbered	Remaining Commitment*
<b>Finance</b>					
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	-	-
<b>Total</b>		<b>25,788,128</b>	<b>25,788,128</b>	<b>-</b>	<b>-</b>
<b>Fire</b>					
Public Safety Training Facility Construction	LGA	2,499,501	2,480,863	-	18,638
<b>Total</b>		<b>2,499,501</b>	<b>2,480,863</b>	<b>-</b>	<b>18,638</b>
<b>Police</b>					
Youth & Community Violence Intervention - Call to Freedom	ARPA	500,000	331,359	168,641	-
Youth & Community Violence Intervention - Compass Center	ARPA	400,000	177,119	222,881	-
Public Safety Crime Prevention	ARPA	550,000	159,892	10,059	380,049
<b>Total</b>		<b>1,450,000</b>	<b>668,370</b>	<b>401,581</b>	<b>380,049</b>
<b>Highways &amp; Streets</b>					
Benson Big Sioux Bridge Deck Replacement	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	311,618	38,382	-
Behavioral Health and Disaster Response - Avera	ARPA	350,000	350,000	-	-
Eat Well Sioux Falls	ARPA	250,000	233,284	16,716	-
Operation Hope Fund	LGA	500,000	500,000	-	-
<b>Total</b>		<b>1,450,000</b>	<b>1,394,903</b>	<b>55,097</b>	<b>-</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>2,200,000</b>	<b>-</b>	<b>-</b>
<b>Parks &amp; Recreation</b>					
River Greenway Improvements	ARPA	9,500,000	1,486,702	8,013,298	-
River Greenway Improvements	LGA	1,000,000	883,791	115,504	705
YMCA Youth Center Support and Youth Outreach	LGA	500,000	380,000	120,000	-
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	2,225,171	10,619	14,210
Zoo Master Plan Improvements	LGA	1,400,000	1,256,546	143,455	-
Falls Parks Improvements (Jacobson Plaza)	LGA	2,000,000	1,556,003	443,997	-
<b>Total</b>		<b>17,962,500</b>	<b>8,300,712</b>	<b>8,846,873</b>	<b>814,915</b>
<b>Planning &amp; Development</b>					
Workforce and Economic Diversification – Discovery District	LGA	3,500,000	3,500,000	-	-
<b>Total</b>		<b>3,500,000</b>	<b>3,500,000</b>	<b>-</b>	<b>-</b>
<b>Accessible Housing</b>					
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	705,472	58,923	635,605
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
<b>Total</b>		<b>6,249,382</b>	<b>2,700,312</b>	<b>1,031,242</b>	<b>2,517,827</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>6,800,000</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>\$ 73,149,511</b>	<b>\$ 57,833,288</b>	<b>\$ 10,334,794</b>	<b>\$ 4,981,429</b>

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



**City of Sioux Falls**  
**Monthly Financial Report**  
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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	\$ 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	5,767,331	3,690,069	3,376,157	9,143,488
Total Storm Drainage				5,767,331		8,838,762	14,606,093
Community Development							
State Flex Funds	Rental Rehab Loans	0.00%	2026	-	600,000	600,000	600,000
All Funds							
Right to Use Leases	Right to Use Assets	0.24%-3.14%	2028	-	8,308,750	8,308,750	8,308,750
Subscriptions	Subscription IT Agreements	2.66-3.10%	2027	-	1,316,897	1,316,897	1,316,897
<b>Total Governmental Debt</b>				<b>5,767,331</b>		<b>146,699,409</b>	<b>152,466,740</b>
<b>Business Type Revenue Bonds &amp; Notes</b>							
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	1,583,582	-	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	-	18,500,000	18,500,000	18,500,000
2022 State Revolving Note CW #44	System Improvements	2.00%	N/A	106,315,418	16,684,582	16,684,582	123,000,000
2023 State Revolving Note CW #45	System Improvements	1.25%	N/A	16,468,774	1,482,226	1,482,226	17,951,000
Total Water Reclamation				124,667,990		132,540,911	257,208,901
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	-	39,659	39,659	39,659
Subscriptions	Subscription IT Agreements	2.68%	2026	-	26,957	26,957	26,957
<b>Total Business Type Debt</b>				<b>137,167,990</b>		<b>161,182,527</b>	<b>298,350,517</b>
<b>Total Debt</b>				<b>\$ 142,935,321</b>		<b>\$ 307,881,936</b>	<b>\$ 450,817,257</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.

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

**City of Sioux Falls  
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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>\$ 215,442,029</b>
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
<b>General Fund Adjusted</b>	<b>16,548,000</b>	<b>-</b>	<b>-</b>	<b>231,990,029</b>
<b>Entertainment Tax Original</b>				<b>\$ 12,332,476</b>
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	-	-	-	-
<b>Entertainment Tax Adjusted</b>	<b>-</b>	<b>8,092,454</b>	<b>316,051</b>	<b>20,740,981</b>
<b>Sales/Use Tax Original</b>				<b>\$ 106,978,887</b>
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
<b>Sales/Use Tax Adjusted</b>	<b>18,950,000</b>	<b>71,400,107</b>	<b>17,600,149</b>	<b>214,929,143</b>
<b>Housing</b>				<b>\$ 10,429,652</b>
Adjustments	1,015,000	-	2,326,804	3,341,804
<b>Housing Adjusted</b>	<b>1,015,000</b>	<b>-</b>	<b>2,326,804</b>	<b>13,771,456</b>
<b>Transit Original</b>				<b>\$ 13,105,550</b>
Adjustments	3,000	5,611,016	5,392,431	11,006,447
<b>Transit Adjusted</b>	<b>3,000</b>	<b>5,611,016</b>	<b>5,392,431</b>	<b>24,111,997</b>
<b>Storm Drainage Original</b>				<b>\$ 17,198,590</b>
Adjustments	53,000	7,764,584	1,226,135	9,043,719
<b>Storm Drainage Adjusted</b>	<b>53,000</b>	<b>7,764,584</b>	<b>1,226,135</b>	<b>26,242,309</b>
<b>Library Memorial</b>	-	-	-	<b>\$ 5,000</b>
<b>Cottam Memorial</b>	-	-	-	<b>\$ 2,000</b>
<b>Public Safety Facility Construction Original</b>				<b>\$ -</b>
Fire	-	47,122	19,065,058	19,112,180
<b>Public Safety Facility Construction Adjusted</b>	<b>-</b>	<b>47,122</b>	<b>19,065,058</b>	<b>19,112,180</b>
<b>T.I.F. District Fund Original</b>				<b>\$ 7,735,000</b>
Adjustments	-	-	-	-
<b>T.I.F. District Fund Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,735,000</b>
<b>Admin Building Construction Original</b>				<b>\$ -</b>
Facilities Management	276,455	-	-	276,455
<b>Admin Building Construction Adjusted</b>	<b>276,455</b>	<b>-</b>	<b>-</b>	<b>276,455</b>
<b>NON-APPROPRIATED FUNDS:</b>				
<b>Electric Light Original</b>				<b>\$ 9,590,807</b>
Adjustments	-	1,322,095	4,216,111	5,538,206
<b>Electric Light Adjusted</b>	<b>-</b>	<b>1,322,095</b>	<b>4,216,111</b>	<b>15,129,013</b>
<b>Public Parking Original</b>				<b>\$ 3,388,077</b>
<b>Sanitary Landfill Original</b>				<b>\$ 16,996,320</b>
Adjustments	-	2,103,575	801,912	2,905,487
<b>Sanitary Landfill Adjusted</b>	<b>-</b>	<b>2,103,575</b>	<b>801,912</b>	<b>19,901,807</b>
<b>Water Original</b>				<b>\$ 51,199,158</b>
Adjustments	150,000	883,740	2,735,283	3,769,023
<b>Water Adjusted</b>	<b>150,000</b>	<b>883,740</b>	<b>2,735,283</b>	<b>54,968,181</b>
<b>Water Reclamation Original</b>				<b>\$ 65,900,460</b>
Adjustments	-	169,777,748	51,101,957	220,879,705
<b>Water Reclamation Adjusted</b>	<b>-</b>	<b>169,777,748</b>	<b>51,101,957</b>	<b>286,780,165</b>



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**Budget/Appropriation Adjustments**

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

**Supplement Detail:**

	Budget	
	Revenue	Expense
<b>Effective Supplements</b>		
<b>January</b>		
Sales Tax Fund-Highway & Streets-Project 11006 Arterial Street Improvements-Available Fund Balance Reserves (Ord. 07-23)	\$ -	\$ 3,000,000
<b>March</b>		
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
<b>March</b>		
General Fund-Highways & Streets-Pothole Remediation-Unassigned Fund Balance (Provisional Ord. 11-23)	-	500,000
<b>April</b>		
General Fund-Health-Homelessness Street Outreach-Unassigned Fund Balance (Ord. 17-23)	-	250,000
<b>May</b>		
Admin Building Construction Fund-Fund Closure (Ord. 36-16)	-	276,455
<b>June</b>		
Sales Tax Fund-Parks and Recreation-Donations (Ord. 34-23)	100,000	100,000
<b>July</b>		
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
<b>September</b>		
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
<b>October</b>		
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
<b>Total Effective Supplements</b>	<b>\$ 4,518,000</b>	<b>\$ 36,995,455</b>