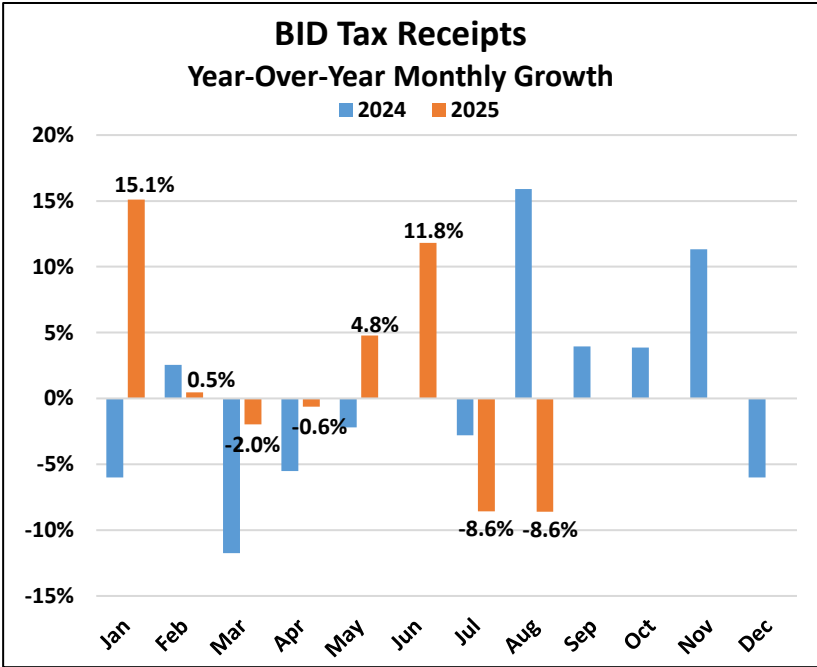
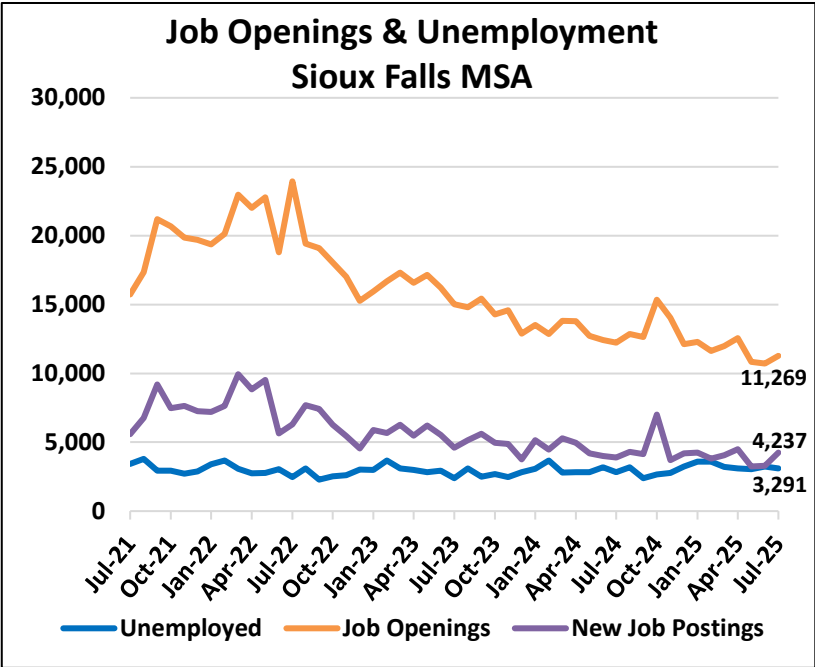
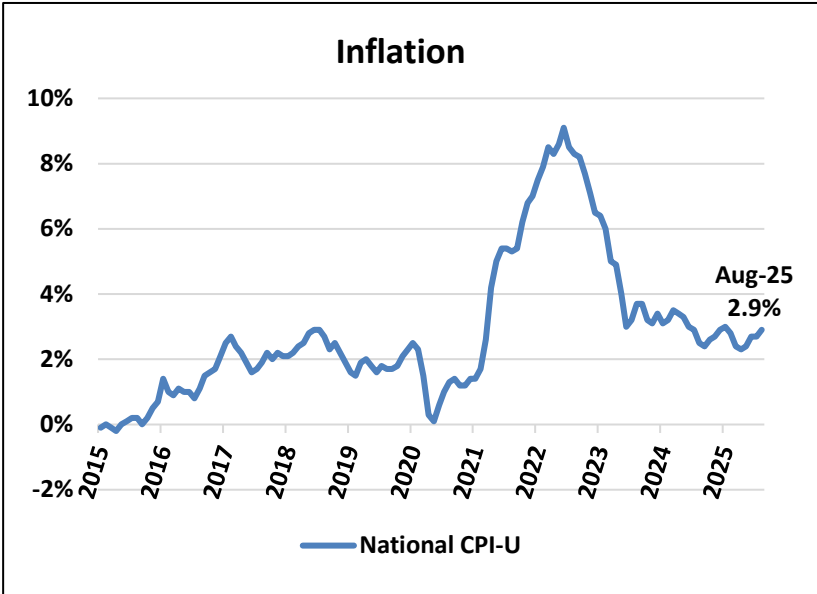
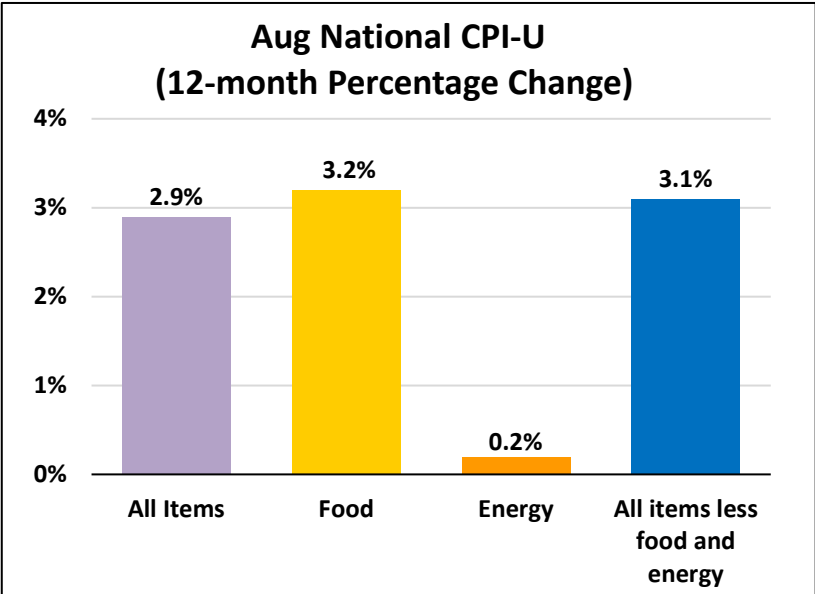
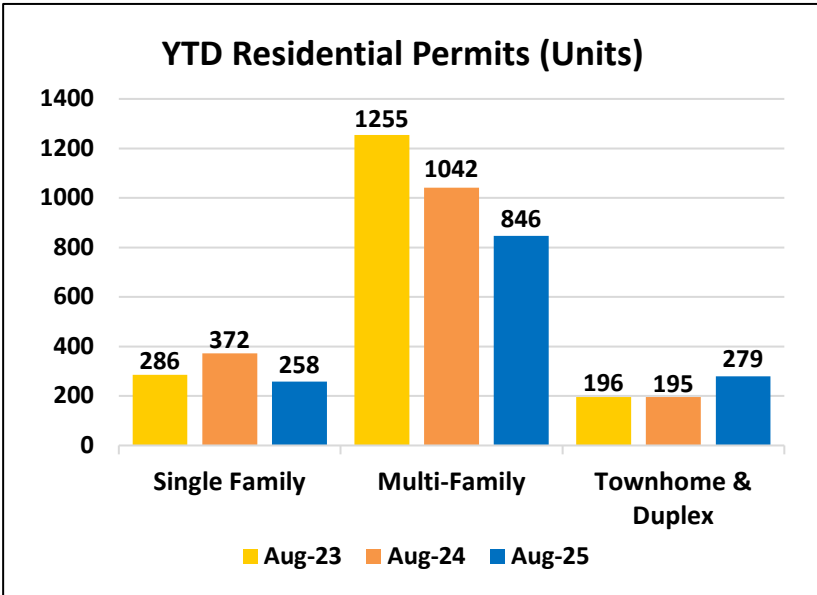
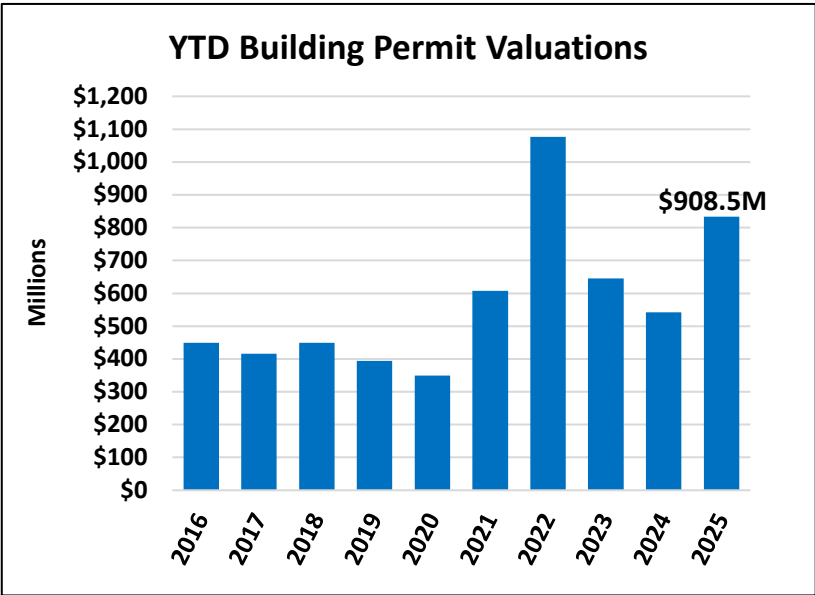




CITY OF SIOUX FALLS
**MONTHLY FINANCIAL
STATUS REPORT**

(Unaudited)

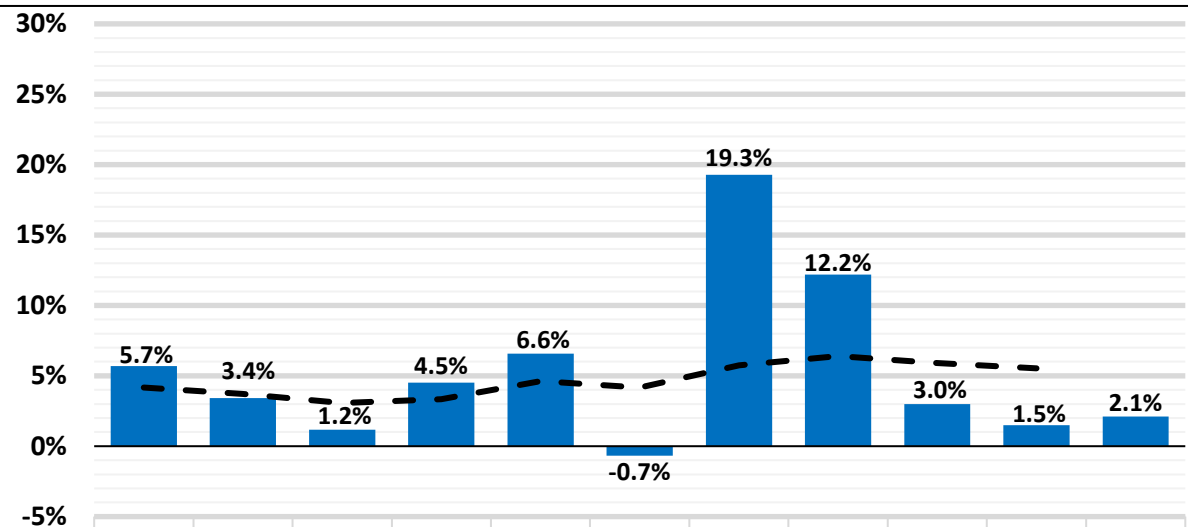
August 31, 2025



Unemployment Rate	Apr-25	May-25	Jun-25	Jul-25
City MSA	1.8%	1.7%	1.8%	1.7%
State	1.8%	1.8%	1.9%	1.9%
National	3.9%	4.0%	4.4%	4.6%

YTD % Change	May-25	Jun-25	Jul-25	Aug-25
BID Tax	3.3%	5.0%	2.3%	0.4%
Lodging Tax	0.1%	1.3%	-2.5%	-1.8%

Sales Tax Growth (less Audits)

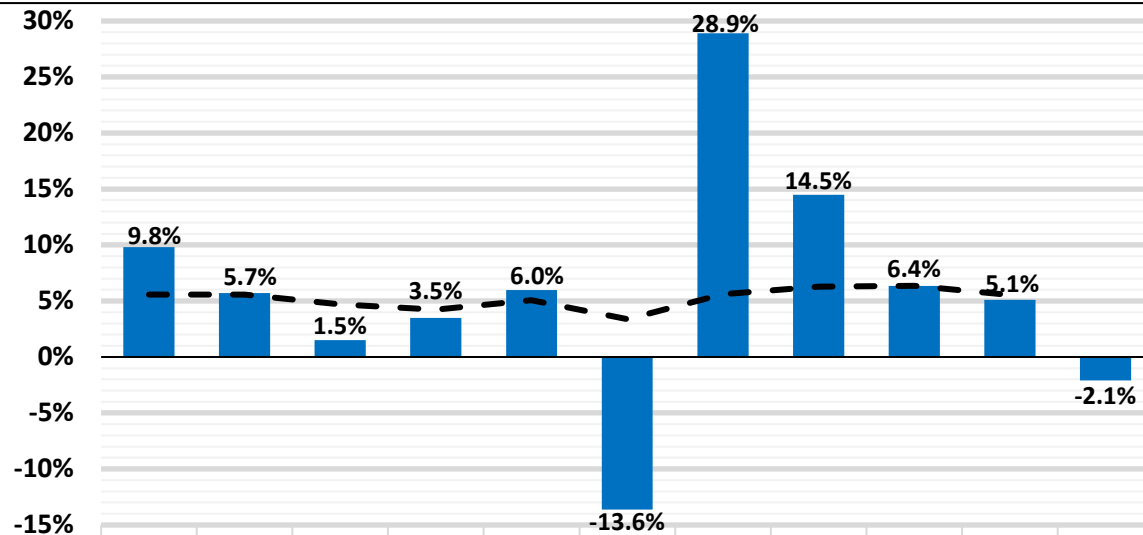


■ Annual Growth

— Rolling 10 Yr Avg Annual Growth

	2015	2016	2017	2018	2019*	2020	2021	2022	2023	2024	2025 YTD
Annual Growth	5.7%	3.4%	1.2%	4.5%	6.6%	-0.7%	19.3%	12.2%	3.0%	1.5%	2.1%
Rolling 10 Yr Avg Annual Growth	4.2%	3.7%	3.1%	3.3%	4.6%	4.2%	5.7%	6.4%	5.9%	5.5%	

Entertainment Tax Growth (less audits)

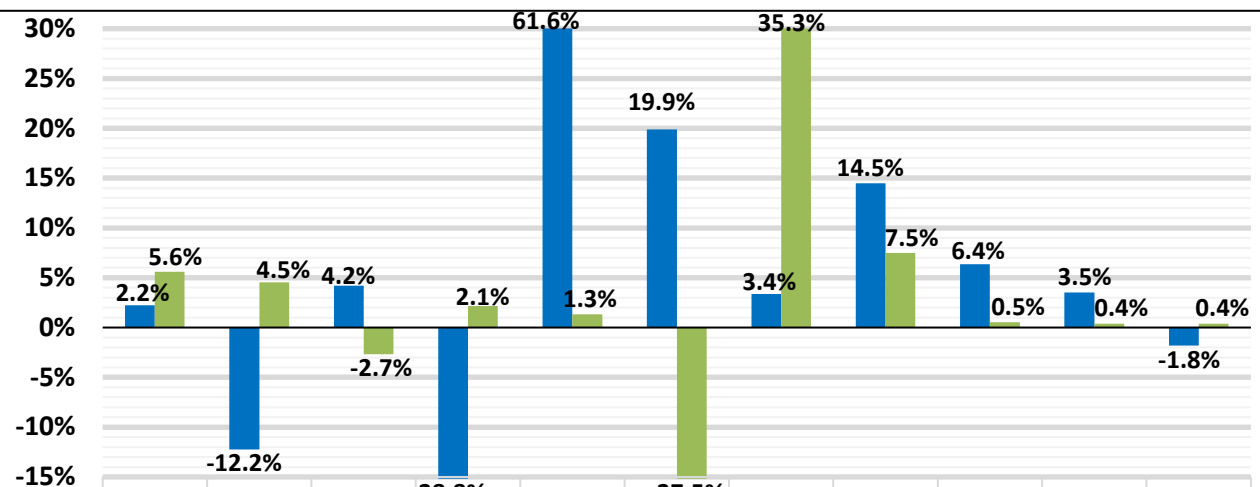


■ Annual Growth

— Rolling 10 Yr Avg Annual Growth

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 YTD
Annual Growth	9.8%	5.7%	1.5%	3.5%	6.0%	-13.6%	28.9%	14.5%	6.4%	5.1%	-2.1%
Rolling 10 Yr Avg Annual Growth	5.6%	5.6%	4.7%	4.2%	5.1%	3.4%	5.6%	6.3%	6.4%	5.5%	

Lodging & BID Tax Growth (less audits)



■ Lodging Tax Annual Growth

■ BID Tax Annual Growth

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 YTD
Lodging Tax Annual Growth	2.2%	-12.2%	4.2%	-28.8%	61.6%	19.9%	3.4%	14.5%	6.4%	3.5%	-1.8%
BID Tax Annual Growth	5.6%	4.5%	-2.7%	2.1%	1.3%	-27.5%	35.3%	7.5%	0.5%	0.4%	0.4%

Sioux Falls 12-Month Rolling Taxable Sales for Top Industry Sectors

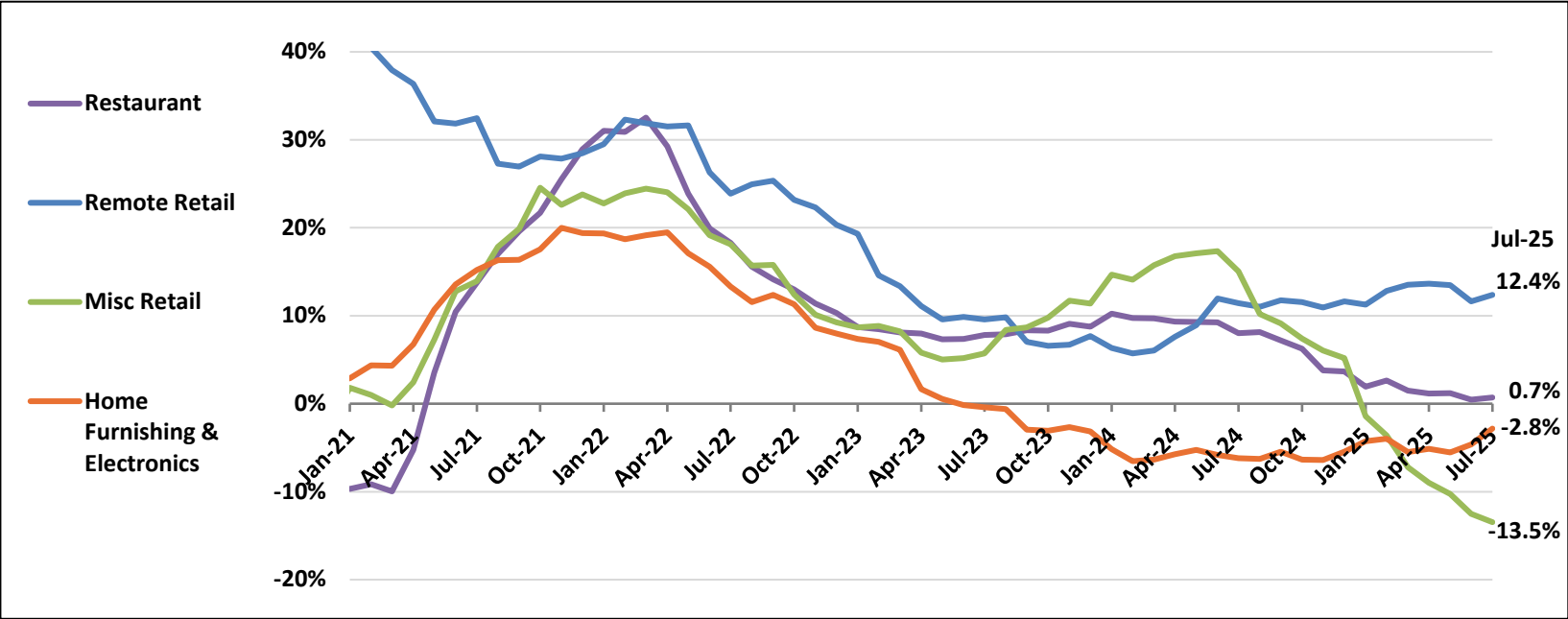
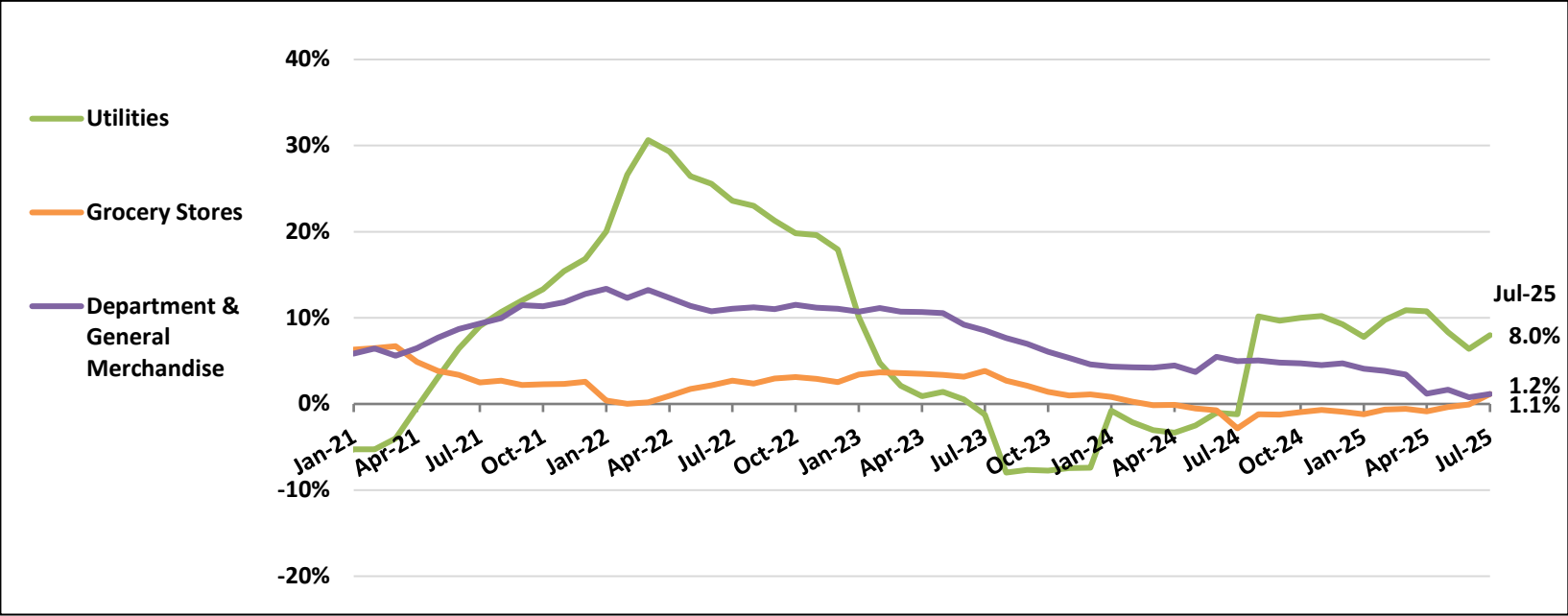
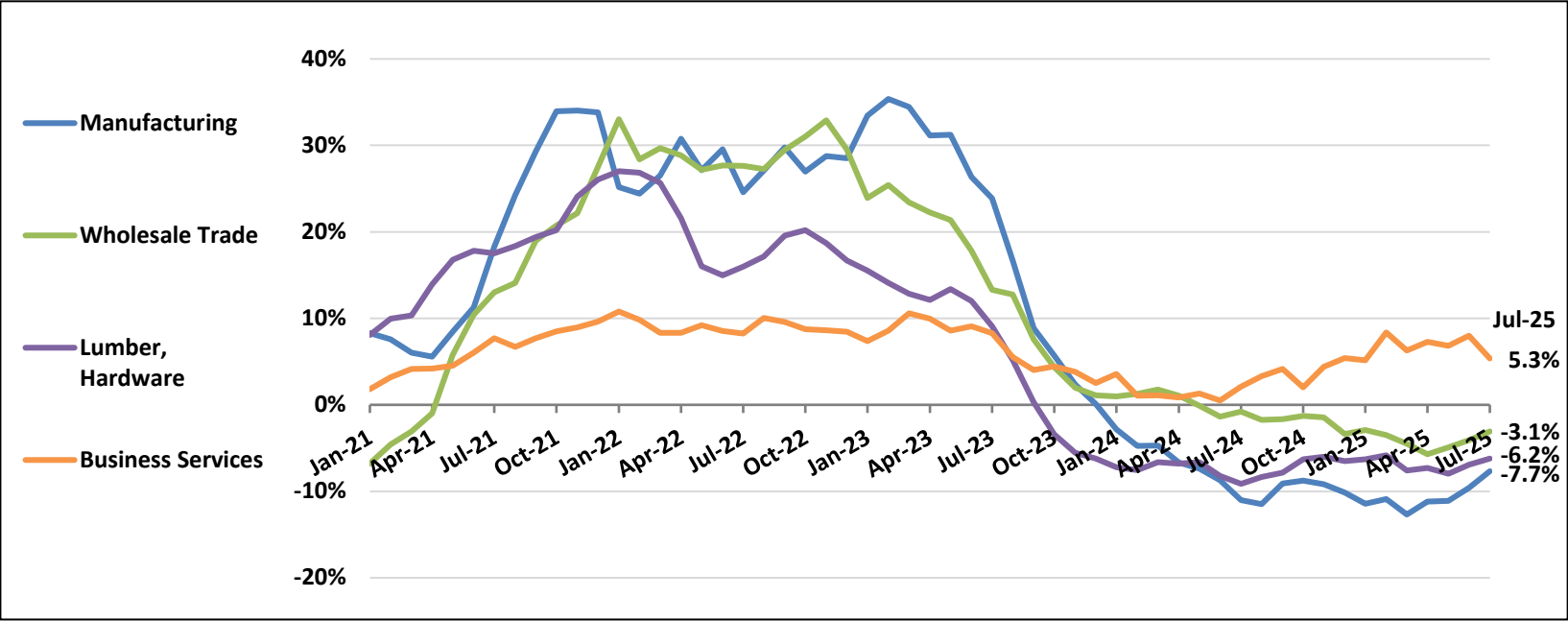


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	Page
OVERALL FUND SUMMARY FOCUS	
<p>The focus of the appropriated funds which include the General Fund, Sales Tax Fund and Special Revenue Funds (discussed below) within this monthly status report is on available fund balance as this is the balance that is anticipated to be available if actual results are as budgeted.</p> <p>The focus of the internal service and enterprise funds within this monthly financial status report is on charges for services and 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	1-2
<p>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.</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 the budget.</p>	
Sales & Use Tax Fund	3
<p>The Sales & Use Tax Fund is a special revenue fund that accounts for capital purchases and debt service funded primarily by the second penny sales tax. In addition to sales tax, revenues include platting fees, outside contributions, and state or federal grants. Expenditures include purchase and construction of land, buildings, infrastructure, other improvements, and capital equipment.</p> <p>As large construction project contracts are awarded and paid throughout the year and into future years, encumbrances (approved contracts) have been added to the actual-to-budget comparison to provide a more accurate picture of remaining project budget balances.</p>	
Municipal Sales & Use Tax Collections	4
<p>This report provides the details 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 penny (General Fund) and second penny (Sales Tax Fund) sales taxes are collected on essentially all local sales and are used as described above. The entertainment tax (Entertainment Tax Fund) 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, maintenance, and capital investments for the Events Complex, Washington Pavilion, Orpheum Theatre, and Sioux Falls Stadium. The lodging tax and occupancy BID tax is collected on overnight stays with the entire amount collected being remitted to Experience Sioux Falls 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	5-7
<p><u>Special Revenue Funds</u> are used to account for the proceeds of special revenue sources that are legally restricted to expenditure for specified purposes. Special Revenue Funds include the Sales Tax Fund, Entertainment Tax Fund, Housing Fund, Transit Fund, 911 Dispatch 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 enterprise funds). This fund type includes the Public Safety Facility Construction Fund and Recreation Construction Bond 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>Tax Increment Financing District Fund</u> is a public financing method used to help bring about improvements for redevelopment.</p>	
Enterprise Fund Summary of Cash Flows	8
<p>The Enterprise Funds account for the business-type activities which include limited electrical power and distribution, public parking, sanitary landfill, water, and water reclamation services. These funds are non-appropriated as demand for services determines the amount of revenue necessary to provide the established service levels. The focus of these funds is to ensure cash flow is sufficient to fund both day-to-day operational services as well as capital improvements for both existing and new infrastructure to keep pace with a growing city.</p>	

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Internal Service and Permanent Funds..... 8

Internal Service Funds are specifically designed to efficiently manage centralized activities shared by all city departments. These funds serve two critical purposes: self-insurance and risk management, as well as ensuring timely maintenance and replacement of facilities and equipment. The range of services covered by these funds includes health insurance, workers' compensation, risk management, enterprise technology, fleet management, and centralized facilities services. These services are allocated to other city departments based on cost-sharing principles. Like enterprise funds, Internal Service Funds operate based on service levels and are non-appropriated. Changes in cash position within these funds indicate the available balances to meet ongoing service demands.

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 includes the Library Memorial Fund for library endowments and the Cottom Memorial Fund for extraordinary meritorious or heroic service.

CAPITAL PROGRAM

Capital Program Fund & Department Summary 9

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 total capital program (CIP & OCEP).

Capital Improvement Projects (CIP) and Capital Equipment (OCEP) Summary..... 10-15

The capital projects summary presents each 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.

Specific Funding Breakdowns..... 16

Federal Grant Revenue comparison of budgeted amounts in the funds to actual federal grant revenue received during the year.

National Opioid Settlement Funds provided from a legal agreement between state and local governments and opioid manufacturers and distributors. These funds are set aside and committed for opioid prevention and treatment programs.

Liquor License Proceeds above the minimum initial fee for off-sale or on-sale dealer liquor licenses established in ordinance (52-23), shall be utilized for the purposes of community betterment initiatives which may include, but not limited to, addressing substance abuse, mental health, safety, homelessness, and the housing of at-risk populations.

DEBT

Total Outstanding Debt 17

This summary provides the details of the City's total outstanding debt summarized by each debt issue that is outstanding or has been approved but not yet issued, the general purpose for each debt issuance, maturity date, the source of repayment, and the interest rates for each issue. The summary is organized into two broad categories, governmental and business-type, to indicate the funding source being used to repay the obligation.

BUDGET

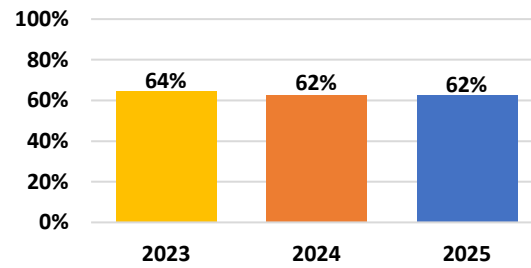
Total Budget and Adjustments Summary 18-19

The summary shows the original budget, capital carryforwards and carryovers, and all other budgetary actions that have occurred since it 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 summary to show specific actions and the reason for each supplement.

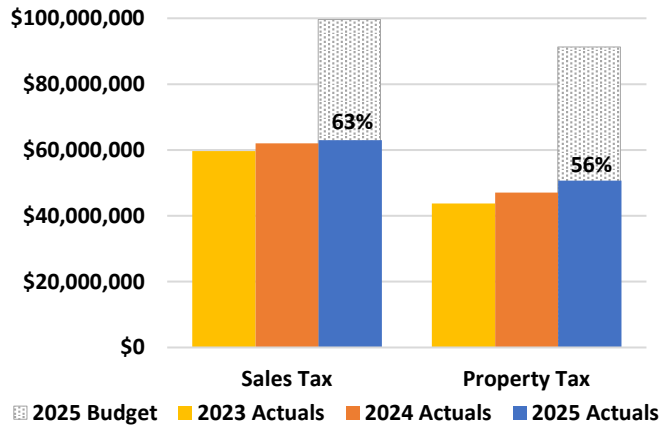
Year-to-Date Cash Balances

Cash Balance Jan 1	\$ 84,566,079
Change in Cash Balance	(5,912,726)
Cash Balance Aug 31	\$ 78,653,353

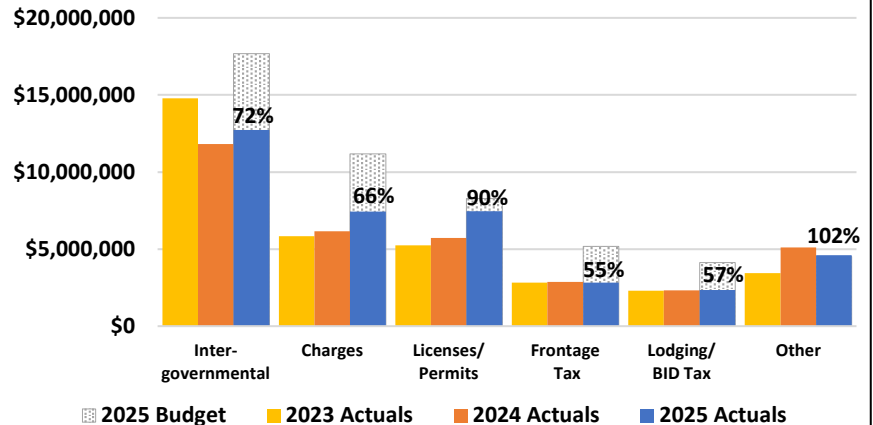
Comparison of YTD % of Revenues



YTD Sales & Property Tax Revenues



YTD Other Revenues

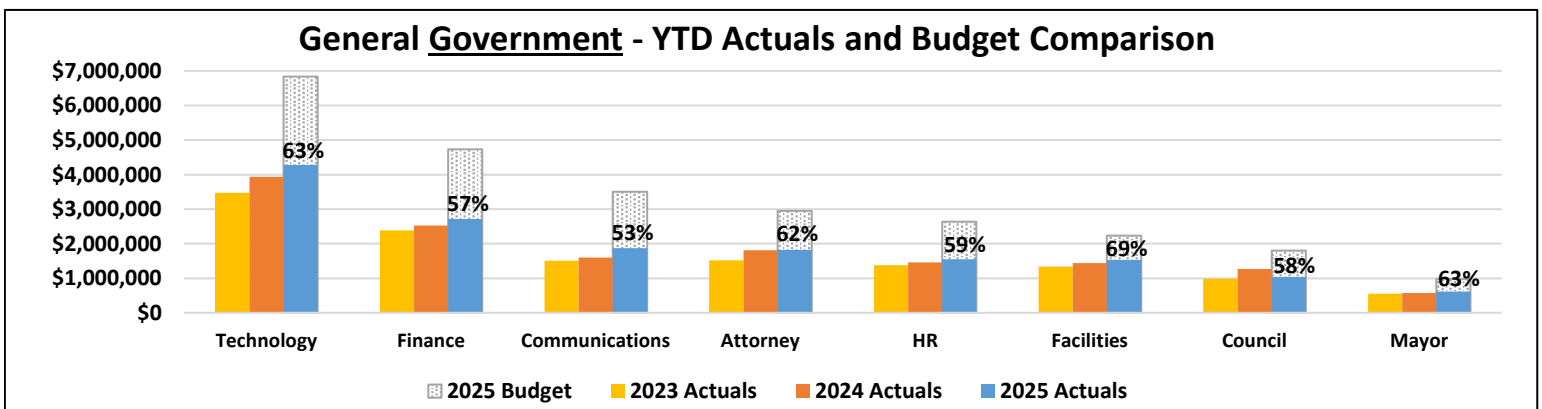
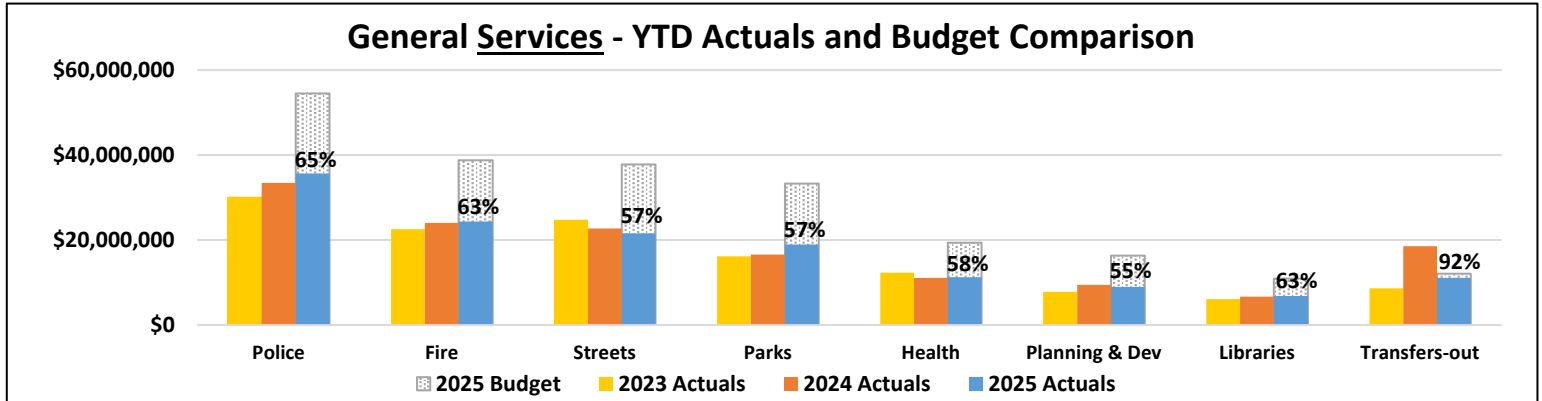
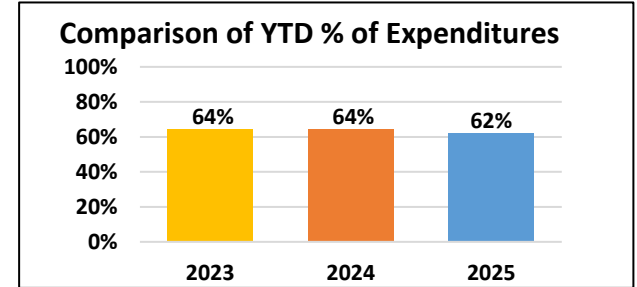


Revenue	Current Budget	Actual	YTD Revenue to Budget		
			2025	2024	2023
Property Tax	\$ 91,269,538	\$ 50,697,276	56%	55%	56%
Sales Tax	99,587,663	62,947,469	63%	64%	67%
Frontage Tax	5,175,782	2,830,518	55%	56%	56%
Lodging and BID Tax	4,135,000	2,349,660	57%	58%	68%
Total Taxes	200,167,983	118,824,922	59%	60%	61%
Alcohol and Cannabis	2,051,726	1,916,057	93%	230%	59%
Zoning and Contractor	4,935,825	4,923,549	100%	94%	92%
Health and Business	393,160	142,693	36%	40%	36%
Cable Franchise	865,000	417,276	48%	50%	53%
Other	40,300	45,636	113%	82%	71%
Total Licenses and Permits	8,286,011	7,445,212	90%	96%	79%
Federal and State Grants	8,224,989	4,208,214	51%	48%	67%
Motor Vehicle License, Wheel Tax, Highway & Bridge	3,522,259	2,032,623	58%	54%	53%
County Library Support	1,485,000	1,113,750	75%	75%	75%
Liquor Tax Reversion	1,100,000	595,990	54%	55%	62%
Bank Franchise Tax	2,000,002	3,093,184	155%	110%	145%
Health and Fire Reversion	1,259,000	1,583,195	126%	119%	107%
Other	85,000	106,193	125%	111%	113%
Total Intergovernmental	17,676,250	12,733,148	72%	62%	75%
Health	3,694,455	3,070,752	83%	75%	70%
Parks & Recreation	4,366,949	2,382,691	55%	77%	73%
Highways & Streets	1,741,580	628,735	36%	36%	86%
Planning	406,170	635,750	157%	117%	77%
Fire	820,600	614,135	75%	56%	37%
Police	150,500	95,969	64%	54%	65%
Other	2,100	2,170	103%	61%	85%
Total Charges for Goods and Services	11,182,354	7,430,202	66%	68%	70%
Fines	609,000	589,190	97%	88%	92%
Investment Revenue	2,020,000	2,812,756	139%	603%	388%
Opioid Settlement Reimbursement	457,500	357,000	78%	78%	0%
Downtown Sioux Falls BID	475,000	35,247	7%	15%	6%
Damage Recovery & Collections	355,500	393,799	111%	83%	52%
Miscellaneous Revenue	407,800	295,814	73%	58%	42%
Contributions	182,000	117,733	65%	55%	33%
Total Other	4,506,800	4,601,538	102%	151%	128%
Total General Fund Revenue	\$ 241,819,398	\$ 151,035,022	62%	62%	64%

General Fund Expenditures - Fund 100 (67% of year lapsed)

August 31, 2025

Fund Balance - Budget Expectations	Current Budget	Actual
Beginning Balance Jan 1	\$81,140,145	\$81,140,145
Revenues	241,819,398	151,035,022
Expenditures	(248,714,049)	(154,134,216)
Budgeted Use of Reserves	(6,894,651)	(3,099,194)
Unspent Budget Assumption	4,900,000	
Forecasted Add/(Use) of Reserves	(1,994,651)	
Available Balance	\$79,145,494	
% Available Fund Balance to Budget	31.8%	



Expenditures by Department	Current Budget	Expenditures	Encumbered	YTD Expenditures to Budget		
				2025	2024	2023
Mayor	\$ 970,530	\$ 607,916	\$ 13,333	63%	60%	62%
City Council	1,800,394	1,039,223	281,175	58%	57%	58%
Attorney	2,951,324	1,817,010	6,397	62%	64%	56%
HR	2,631,932	1,553,728	39,259	59%	61%	57%
Finance	4,728,065	2,716,934	20,500	57%	58%	62%
Facilities Management	2,229,672	1,533,187	-	69%	62%	50%
Innovation & Technology	6,830,242	4,281,175	255,369	63%	57%	54%
Communications	3,497,330	1,867,702	100,059	53%	51%	52%
Total General Government	25,639,488	15,416,875	716,091	60%	58%	56%
Fire	38,771,582	24,362,252	552,637	63%	65%	65%
Police	54,521,707	35,650,768	724,684	65%	64%	59%
Total Public Safety	93,293,289	60,013,021	1,277,320	64%	64%	61%
Total Highways & Streets	37,807,969	21,608,235	2,924,321	57%	63%	75%
Total Public Health	19,369,366	11,217,626	695,301	58%	56%	62%
Parks	33,289,984	18,938,464	1,517,968	57%	61%	65%
Libraries	10,924,812	6,854,749	148,317	63%	65%	61%
Total Culture & Recreation	44,214,796	25,793,213	1,666,285	58%	62%	64%
Total Planning & Development Services	16,302,141	8,998,247	4,567,471	55%	55%	60%
Sales Tax	-	-	-	0%	100%	0%
Housing	2,782,799	2,782,799	-	100%	100%	100%
Transit	8,304,201	8,304,201	-	100%	100%	100%
Centralized Facilities	1,000,000	-	-	0%	0%	0%
Transfers	12,087,000	11,087,000	-	92%	95%	84%
Total General Fund Expenditures	\$ 248,714,049	\$ 154,134,216	\$ 11,846,789	62%	64%	64%

Sales/Use Tax Fund - Fund 253 (67% of year lapsed)
August 31, 2025

Fund Balance	
Fund Balance Jan 1	\$ 98,507,167
Deferred Revenues	3,955,534
Less Restricted	(23,254,350)
Less Committed (Encumbered/Carryforwards)	(72,328,574)
Available Fund Balance Jan 1	6,879,777
Capital Project Reserves	(3,000,000)
Less Supplemental (Ord. 09-25)	-
Available Fund Balance	\$ 3,879,777

Year-to-Date Cash Balances	
Cash Balance Jan 1	\$ 97,939,941
Change in Cash Balance	8,453,166
Cash Balance Aug 31	\$ 106,393,107
Less Designated Cash	(11,555,052)
Less Restricted Cash	(1,779,391)
Less Cash in Trust	(26,272,127)
Available Cash Balance	\$ 66,786,537

Revenues	Current Budget	Actual
2nd Penny Sales Tax	\$ 99,587,663	\$ 62,947,469
Interest Earned on Trust Investments	1,500,000	2,888,639
Platting Fees	3,300,000	1,784,456
Other	150,000	92,174

Transfers	-	-
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Federal/State Grants & Intergovernmental	53,136,865	2,903,212
Highways & Streets		
RURAL (Arrowhead & Veterans Intersection)	25,000,000	-
FRA Grant (Marion Rd. BNSF Overpass)	25,000,000	-
Bridge Improvement Grant	2,016,943	2,235,290
Parks & Recreation		
ARPA Federal Grant (River Greenway)	615,421	615,421
FEMA Federal & State Grants	250,000	-
Public Safety Federal Grants	184,500	-
Library County Support	70,000	52,500

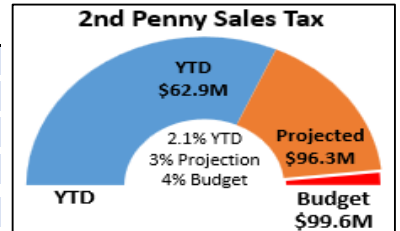
Contributions	20,225,178	6,490,536
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Parks & Recreation		
First Tee/Various Donors-Elmwood CH	216,370	-
Various Donors-Midco Ninja Course	500,000	-
McKenna Park	2,500,000	506,049
Great Plains Zoo-Zoo Master Plan	218,300	-
Levitt Expansion	5,500,000	4,583,648
Bike Trail Expansion	1,500,000	1,300,000
Community Regional Parks (Skate Park)	400,000	-
Lyons & Kuehn Fund	110,000	60,184
Sioux Falls Endowment	90,000	-
Highways & Streets		
SDDOT-South Veterans Prkwy	1,998,863	-
SDDOT-85th St & I29	3,000,000	-
SDDOT-Various Projects	2,891,384	-
Developer-6th St & Foss/Veterans Prkwy	1,293,261	-
Minnehaha County-Marion Road	-	18,564
Library Memorial/Estate	7,000	22,090

Bond Proceeds	-	239,350
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Total Sales/Use Tax Fund Revenue	\$ 177,899,706	\$ 77,345,835
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Expenditures by Department	Current Budget	Expended	Encumbered	Balance
Highways & Streets	\$ 170,469,791	\$ 42,664,872	\$ 44,385,534	\$ 83,419,385
Parks & Recreation	41,417,628	14,016,180	16,601,856	10,799,593
Fire	7,251,292	1,285,520	4,111,484	1,854,287
Police	5,533,618	1,686,946	1,380,835	2,465,837
Facilities Management	638,202	-	-	638,202
Library	1,151,474	741,252	28,997	381,225
Planning & Development Services	200,867	51,021	18,286	131,561
Communications	446,202	192,490	24,387	229,325
Health	336,900	100,520	-	236,380
Total Departmental Expenditures	227,445,974	60,738,801	66,551,379	100,155,794
Total Debt Service	20,993,578	2,392,983	76,299	18,524,296
Fleet	250,000	-	-	250,000
Transit	1,109,310	1,109,310	-	-
Centralized Facilities	1,678,475	-	-	1,678,475
Total Transfers Out	3,037,785	1,109,310	-	1,928,475
Total Sales/Use Tax Fund Expenditures	\$ 251,477,337	\$ 64,241,094	\$ 66,627,678	\$ 120,608,565

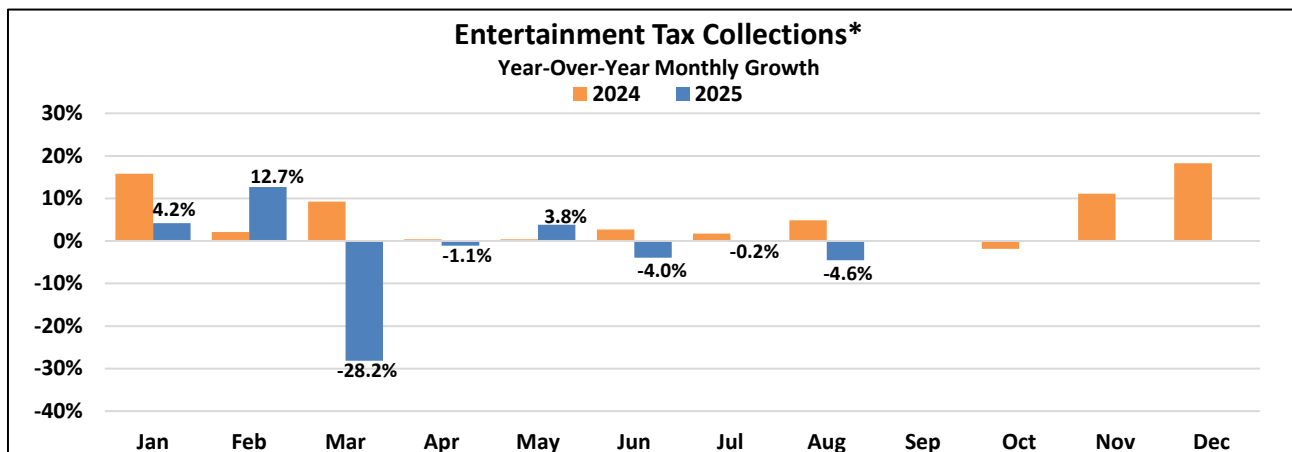
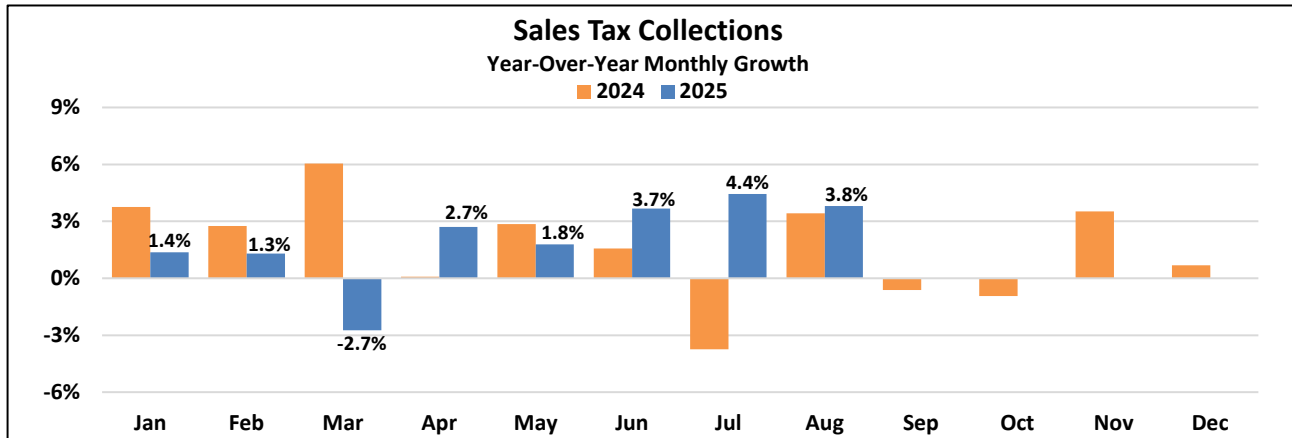


Grants & Contributions Status
(Receipts can vary based on project timing)
Grant awarded for \$13.4M.
Grant not awarded.
Grants awarded and received.
Grant received and spent.
Grant awarded. Reimbursement basis.
Grants awarded. Reimbursement basis.
Funds received quarterly.
Not expected to receive.
Project deferred. Not expected to receive.
Additional donation expected for irrigation.
Funds received in prior years.
Funds received. Project Bid.
Funds received. Project Bid.
Funds received in prior years.
Endowment. Timing based on projects.
Endowment. Timing based on projects.
Not expected to receive. New DOT agreement.
Partial expected to receive. TBD until project starts.
Partial expected based on pending agreement.
Funds expected to be received.
Funds received.
Funds received.

Municipal Sales/Use Tax Collections (Accrual Basis)

August 31, 2025

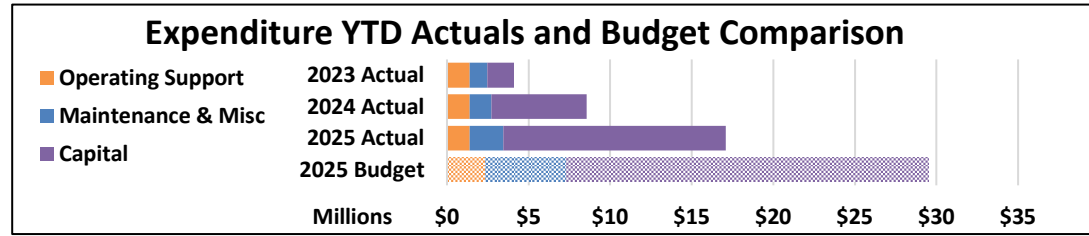
	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax	
	2025 1%	2024 1%	2025 1%	2024 1%	2025 1%	2024 1%
January	\$ 9,305,413	\$ 9,179,501	\$ 9,305,413	\$ 9,179,501	\$ 1,023,012	\$ 981,746
February	7,005,218	6,915,603	7,005,218	6,915,603	909,970	807,779
March	6,495,823	6,679,191	6,495,823	6,679,191	609,839	849,005
April	8,042,363	7,830,174	8,042,363	7,830,174	979,570	990,463
May	7,626,038	7,492,556	7,626,038	7,492,556	989,262	953,026
June	7,893,241	7,613,592	7,893,241	7,613,592	1,028,813	1,071,298
July	8,609,665	8,243,908	8,609,665	8,243,908	1,053,394	1,055,388
August	8,009,999	7,716,317	8,009,999	7,716,317	977,405	1,024,149
September	-	7,861,317	-	7,861,317	-	1,056,550
October	-	7,828,185	-	7,828,185	-	952,782
November	-	7,968,796	-	7,968,796	-	1,037,372
December	-	7,649,922	-	7,649,922	-	1,035,321
Total Current Collections YTD	\$ 62,987,761	\$ 61,670,843	\$ 62,987,761	\$ 61,670,843	\$ 7,571,264	\$ 7,732,854
% Change Current Collections YTD	2.1%	1.9%	2.1%	1.9%	-2.1%	4.4%
Adjustments to Current Collections						
State Audit Collections/Adjustments	115,201	387,352	115,201	387,352	(5,646)	29,556
City Economic Development Refund (Ord. 42-05)	(155,493)	(18,116)	(155,493)	(18,116)	-	-
Net Revenue YTD	\$ 62,947,469	\$ 62,040,079	\$ 62,947,469	\$ 62,040,079	\$ 7,565,618	\$ 7,762,410
% Change YTD Net Revenue	1.5%	4.0%	1.5%	4.0%	-2.5%	4.7%



*Amounts received in November and December 2024 and January 2025 were reported higher than normal due to an error in classification of tax collections. This error was found and corrected in March of 2025.

ENTERTAINMENT TAX FUND (250)

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



Fund Balance - Budget Expectations	
Beginning Balance Jan 1	\$30,819,607
Less Restricted	(11,851,186)
Spendable Fund Balance	18,968,421
Revenues	15,247,049
Expenditures	(29,529,198)
Net Change	(14,282,149)
Available Balance	\$4,686,272
Available Cash Balance	
	\$ 10,021,021

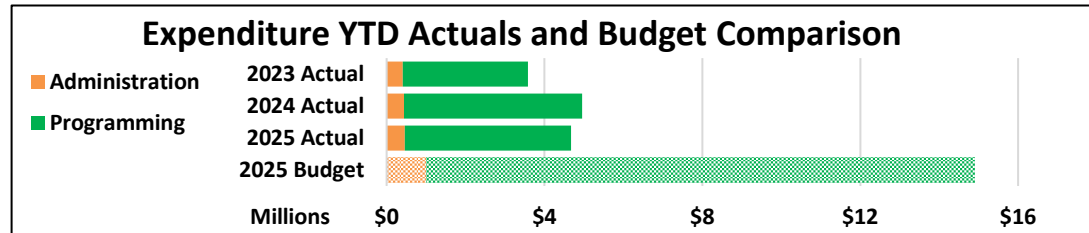
Revenues	Budget	Actual	% Budget
Entertainment Tax	12,179,049	7,565,618	62%
Other	3,068,000	451,968	15%
Total Revenues	\$ 15,247,049	\$ 8,017,586	53%

Expenditures	Events Complex				Sioux Falls Stadium			
	Budget	Actual	Committed	% Budget	Budget	Actual	Committed	% Budget
Operating Support	-	-	-	-	286,626	-	-	0%
Maintenance & Misc.	2,704,949	745,625	443,023	44%	650,518	242,823	248,395	76%
Capital	15,338,231	10,738,817	1,263,490	78%	576,651	270,828	49,895	56%
Total	\$ 18,043,180	\$ 11,484,442	\$ 1,706,513	73%	\$ 1,513,795	\$ 513,651	\$ 298,290	54%

Expenditures	Washington Pavilion				Orpheum Theatre			
	Budget	Actual	Committed	% Budget	Budget	Actual	Committed	% Budget
Operating Support	1,750,000	1,166,667	583,333	100%	345,000	230,000	115,000	100%
Maintenance & Misc.	1,307,952	1,017,251	48,438	81%	270,342	57,449	6,178	24%
Capital	5,160,035	2,253,403	1,728,219	77%	1,138,894	369,561	284,648	57%
Total	\$ 8,217,987	\$ 4,437,321	\$ 2,359,990	83%	\$ 1,754,236	\$ 657,010	\$ 405,826	61%

HOUSING FUND (260)

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



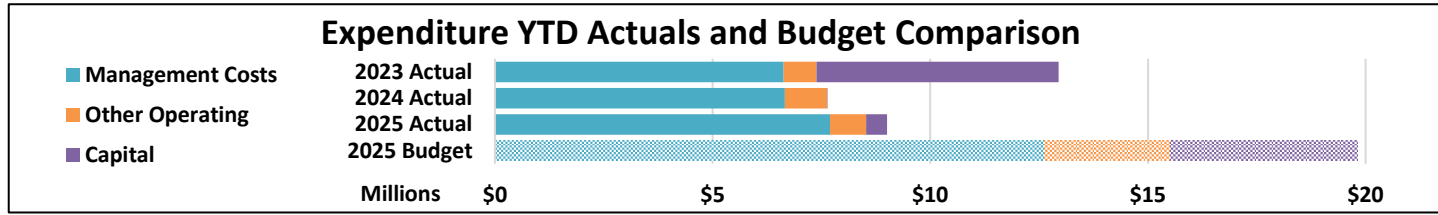
Fund Balance - Budget Expectations	
Beginning Balance Jan 1	\$35,295,802
Less Restricted	(21,568,582)
Spendable Fund Balance	13,727,220
Revenues	6,944,402
Expenditures	(14,908,009)
Net Change	(7,963,607)
Available Balance	\$5,763,613
Cash Balances	
Current	\$ 9,378,422
30-40% Units	(799,876)
Public Safety Homebuyers	(160,000)
Rental Rehab State Flex	(900,336)
CDBG and HOME Grants	(185,487)
Property Tax Relief	(1,654)
Strategic Funds	(1,799,369)
Rehabilitation	(260,582)
Revitalization	(4,164,274)
Available Cash Balance	\$ 1,106,845

Revenues	Budget	Actual	% Budget
Grants	3,369,895	949,016	28%
Other	791,708	878,329	111%
Transfers-in	2,782,799	2,782,799	100%
Total Revenues	\$ 6,944,402	\$ 4,610,144	66%

Expenditures	Budget	Actual	Committed	% Budget
Administration	999,465	460,430	-	46%
Community Connected Srv.	1,277,099	1,366,935	431,443	141%
Revitalization/Rehabilitation	2,937,278	1,266,015	867,470	73%
Housing Development	9,694,167	1,582,510	769,536	24%
Total Expenditures	\$ 14,908,009	\$ 4,675,890	\$ 2,068,449	45%

TRANSIT FUND (268)

Description: Accounts for the activities of the City's transit and para-transit system funded by City, Federal, and User Fee revenues.



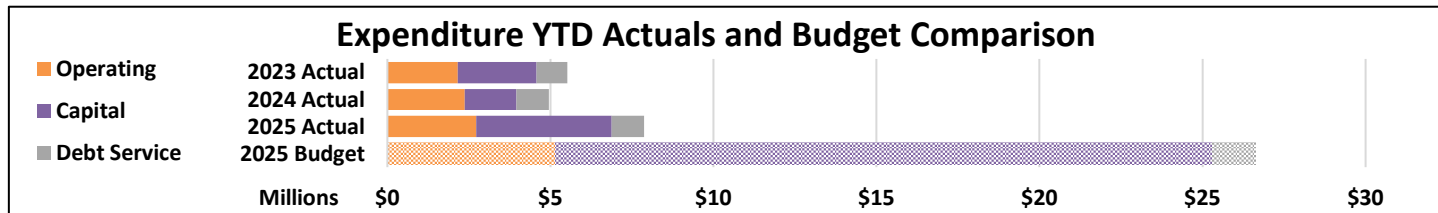
Revenues	Budget	Actual	% Budget
Federal Grants	5,986,718	-	0%
State Operating	75,000	-	0%
Transfers In (GF/STF)	9,413,511	9,413,511	100%
Miscellaneous	-	42,846	-
Total Revenues	\$ 15,475,229	\$ 9,456,357	61%

Expenditures	Budget	Actual	Committed	% Budget
Mngmt. Operating Costs	12,614,433	7,698,010	5,029,431	101%
Other Operating	2,909,782	833,466	951,836	61%
Capital	4,280,200	477,557	2,143,544	61%
Total Expenditures	\$ 19,804,415	\$ 9,009,033	\$ 8,124,811	87%

Fund Balance - Budget Expectations	
Beginning Balance Jan 1	\$13,877,938
Less Restricted	-
Spendable Fund Balance	13,877,938
Revenues	15,475,229
Expenditures	(19,804,415)
Net Change	(4,329,186)
Available Balance	\$9,548,752
Available Cash Balance	\$ 14,725,263

STORM DRAINAGE FUND (272)

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



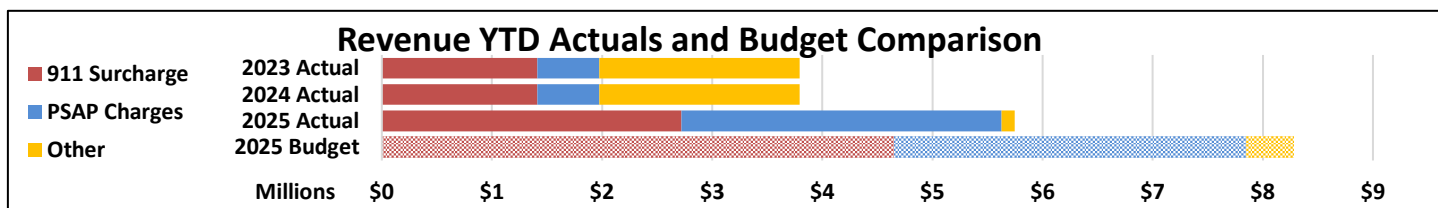
Revenues	Budget	Actual	% Budget
Taxes (Frontage)	14,345,250	9,097,374	63%
Special Assessments	1,774,820	924,104	52%
Miscellaneous	5,843,259	528,801	9%
Total Revenues	\$ 21,963,329	\$ 10,550,279	48%

Expenditures	Budget	Actual	Committed	% Budget
Operating	5,150,708	2,718,926	198,142	57%
Capital	20,156,177	4,163,411	2,868,996	35%
Debt Service	1,324,290	993,218	-	75%
Total Expenditures	\$ 26,631,175	\$ 7,875,555	\$ 3,067,138	41%

Fund Balance - Budget Expectations	
Beginning Balance Jan 1	\$20,734,833
Less Restricted	-
Spendable Fund Balance	20,734,833
Revenues	21,963,329
Expenditures	(26,631,175)
Net Change	(4,667,846)
Available Balance	\$16,066,987
Available Cash Balance	\$ 23,329,329

911 DISPATCH FUND (290)

Description: Emergency communications with revenue from E-911 surcharge fees, PSAP fees, and support from the County.



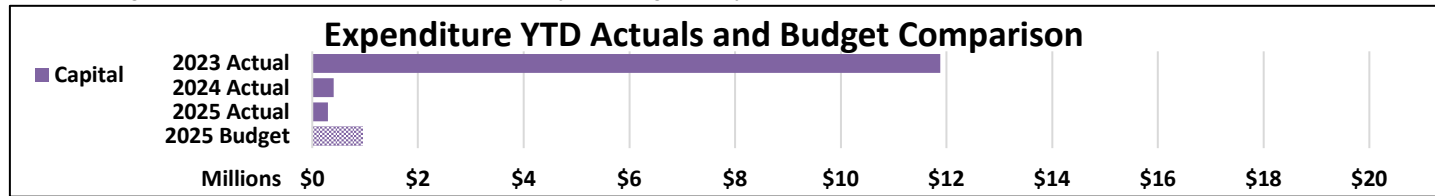
Revenues	Budget	Actual	% Budget
911 Surcharge Fees	4,654,983	2,720,739	58%
Inter-governmental	317,128	-	0%
PSAP Service Charges	3,195,039	2,906,048	91%
Miscellaneous	109,854	120,257	109%
Total Revenues	\$ 8,277,004	\$ 5,747,044	69%

Expenditures	Budget	Actual	Committed	% Budget
Operating	6,589,334	3,498,941	73,374	54%
Capital	325,000	30,000	41,285	22%
Total Expenditures	\$ 6,914,334	\$ 3,528,941	\$ 114,659	53%

Fund Balance - Budget Expectations	
Beginning Balance Jan 1	\$2,721,356
Revenues	8,277,004
Expenditures	(6,914,334)
Net Change	1,362,670
Available Balance	\$4,084,026
Available Cash Balance	\$ 4,725,883

PUBLIC SAFETY BOND FUND (593)

Description: Funding for the construction of the Public Safety Training Facility and 911 Operations Center.



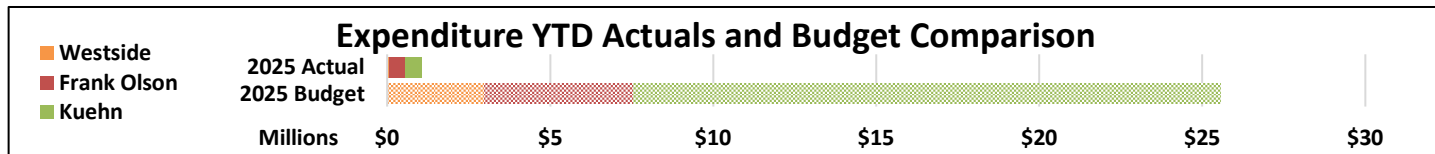
Revenues	Budget	Actual	% Budget
Investment	-	40,998	-
Total Revenues	\$ -	\$ 40,998	-

Expenditures	Budget	Actual	Committed	% Budget
Capital	955,575	294,262	606,137	94%
Total Expenditures	\$ 955,575	\$ 294,262	\$ 606,137	94%

Fund Balance - Budget Expectations	
Beginning Balance Jan 1	\$1,213,825
Expenditures	(955,575)
Net Change	(955,575)
Available Balance	\$258,250
Available Cash Balance	\$ 1,186,525

RECREATION BOND FUND (599)

Description: Funding for the construction of the indoor recreation and aquatics center at Frank Olson Park, outdoor aquatics center at Kuehn Park, and repairs at the Westside Recreation Center.



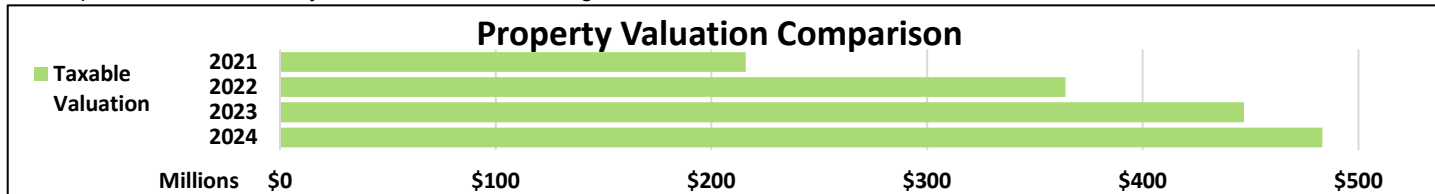
Revenues	Budget	Actual	% Budget
Bond Proceeds	25,552,300	25,496,389	100%
Investment	-	130,307	-
Total Revenues	\$ 25,552,300	\$ 25,626,696	100%

Expenditures	Budget	Actual	Encumbered	% Budget
Westside Recreation	3,000,000	55,154	718,661	26%
Frank Olson Park	4,552,300	511,839	4,040,161	100%
Kuehn Park	18,000,000	514,703	1,528,206	11%
Total Expenditures	\$ 25,552,300	\$ 1,081,696	\$ 6,287,028	29%

Fund Balance - Budget Expectations	
Beginning Balance Jan 1	\$0
Revenues	25,552,300
Expenditures	(25,552,300)
Net Change	0
Available Balance	\$0
Available Cash Balance	\$ 24,545,000

T.I.F. DISTRICT FUND (396)

Description: Improvements funded by Tax Increment Financing.



Revenues	Budget	Actual	% Budget
Property Taxes	8,965,000	3,614,310	40%
Total Revenues	\$ 8,965,000	\$ 3,614,310	40%

Expenditures	Budget	Actual	Committed	% Budget
Reimbursement	8,965,000	3,593,107	-	40%
Total Expenditures	\$ 8,965,000	\$ 3,593,107	\$ -	40%

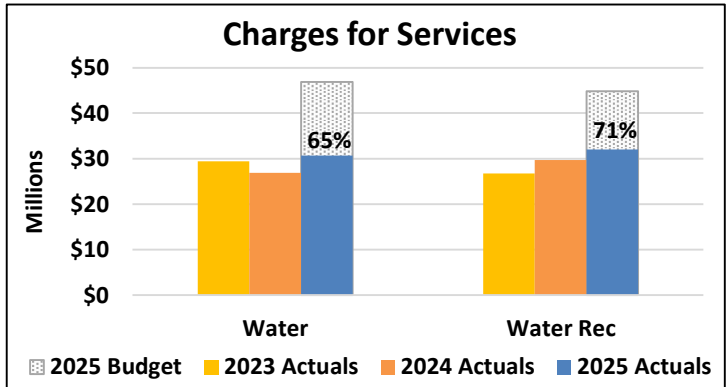
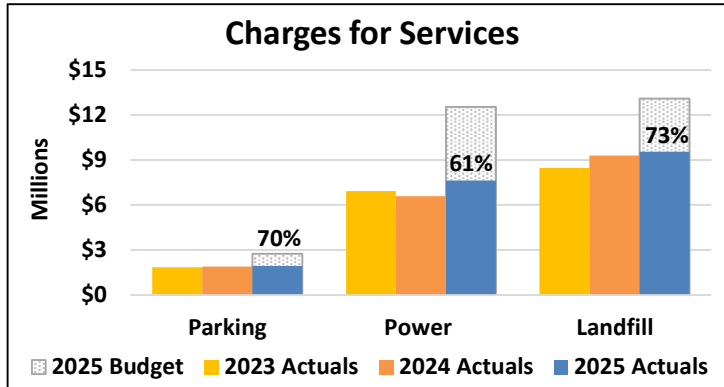
Fund Balance - Budget Expectations	
Beginning Balance Jan 1	\$22
Revenues	8,965,000
Expenditures	(8,965,000)
Net Change	-
Available Balance	\$22
Available Cash Balance	\$ 71,225

OUTSTANDING T.I.F. DISTRICTS

	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 Reimb. Approved Project Costs (Less Fin. Costs)
TIF #10 Lumber Exchange	2010-2030	778,651	15,363	24,973,174	430,363	4,393,086	4,750,000
TIF #11 Bancroft	2011-2031	295,270	5,826	4,277,999	73,723	602,341	475,000
TIF #12 DeKalb Lofts ²	2011-2031	15,112,683	298,173	32,282,152	556,318	1,743,474	1,503,000
TIF #13 Raven	2012-2032	4,571,705	90,200	16,789,549	289,334	1,769,184	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,691,952	33,382	16,224,820	279,602	2,157,556	2,224,000
TIF #16 Whittier Heights	2012-2032	258,187	5,094	24,254,334	417,975	1,851,688	2,820,000
TIF #18 Phillips Avenue Lofts	2013-2033	770,775	15,207	10,921,548	188,211	1,251,420	2,560,000
TIF #20 Washington Square	2015-2035	357,287	7,049	28,142,156	484,974	2,227,287	2,900,000
TIF #21 Cascade (Phillips)	2017-2037	396,256	7,818	34,416,292	593,096	2,137,858	4,100,000
TIF #23 Foundation Park North	2020-2040	3,522,542	86,197	160,178,371	3,055,242	7,410,510	94,371,313
TIF #24 Steel District	2021-2041	1,591,054	31,391	50,754,301	874,649	660,993	21,508,407
TIF #25 Cherapa Place	2021-2041	24,102,300	475,538	80,063,971	1,379,742	-	25,375,592
TIF #26 East Ridge District	2022-2042	-	-	1,339,336	-	-	-

¹ Values represent amounts levied in 2024 and payable in 2025.

² TIF #12 increment was paid off in full in January 2025.



ENTERPRISE FUNDS					
	Power & Distribution Fund 656	Public Parking Fund 665	Landfill Fund 666	Water Fund 675	Water Reclamation Fund 677
Operating Revenue	\$ 7,631,700	\$ 2,264,028	\$ 9,553,907	\$ 30,612,145	\$ 32,030,202
Operating Expenses	(6,215,600)	(1,719,797)	(9,079,802)	(21,477,496)	(22,096,539)
Operating Income	1,416,100	544,231	474,105	9,134,649	9,933,663
Adj. of Operating Income to Cash Flow Basis*	260,685	627,465	1,353,049	43,688,531	6,611,279
Cash Flows From Operating Activities	1,676,785	1,171,696	1,827,154	52,823,180	16,544,942
Capital Activities	(2,124,258)	-	(1,910,188)	(7,524,170)	(48,805,006)
Transfers	-	-	-	-	-
Financing (Debt) Activities	(1,093)	(211,223)	(3,559)	(296,043)	20,393,797
Cash Flows From Capital & Related Financing	(2,125,351)	(211,223)	(1,913,747)	(7,820,213)	(28,411,209)
Cash Flows From Investing Activities	290,990	110,717	640,555	1,574,528	1,200,606
Net increase (Decrease) in Cash	(157,576)	1,071,190	553,962	46,577,495	(10,665,661)
Cash and Cash Equivalents, Beginning Jan 1	9,318,949	3,409,931	21,928,890	33,151,711	46,987,000
Cash and Cash Equivalents, Ending	9,161,373	4,481,121	22,482,852	79,729,206	36,321,339
Restricted Cash	-	(2,925,016) ¹	(12,373,826) ²	(6,700,734) ¹	-
Restricted Cash for Future Water Projects	-	-	-	(37,606,669) ³	-
Available Cash and Cash Equivalents	\$ 9,161,373	\$ 1,556,105	\$ 10,109,026	\$ 35,421,803	\$ 36,321,339

*Add back depreciation and adjust for changes in receivables and payables.

¹ Debt Reserve and Current Year Payment

² Closure/Postclosure Costs

³ Restricted for Future Water Projects

INTERNAL SERVICE FUNDS

PERMANENT FUNDS

	Centralized Facilities Fund 848	Fleet Management Fund 851	Health Insurance Fund 852	Library Memorial Fund 482	Cottam Memorial Fund 486
Cash and Cash Equivalents, Beginning	\$ 8,473,583	\$ 10,418,482	\$ 16,276,565	\$ 47,480	\$ 6,069
Increase (Decrease)	(60,104)	4,242,977	(1,590,858)	1,432	176
Cash and Cash Equivalents, Ending	\$ 8,413,479	\$ 14,661,459	\$ 14,685,707	\$ 48,912	\$ 6,245

	Worker's Comp Fund 855	Enterprise Technology Fund 857	Risk Management Fund 880
Cash and Cash Equivalents, Beginning	\$ 5,109,884	\$ 2,719,430	\$ 2,635,759
Increase (Decrease)	569,236	(100,505)	602,477
Cash and Cash Equivalents, Ending	\$ 5,679,120	\$ 2,618,925	\$ 3,238,236

2025 Capital Program Fund and Department Summary
August 31, 2025

Fund/Department	Current Budget	Expensed	Encumbered	Balance	% Expended & Encumbered
Sales Tax					
Highways & Streets	\$ 170,469,791	\$ 42,664,872	\$ 44,385,534	\$ 83,419,385	51%
Sales Tax	107,469,340	40,647,831	31,077,672	35,743,837	
Platting Fees	1,800,000	-	-	1,800,000	
State & Federal Contributions/Grants	59,907,190	1,178,255	13,222,016	45,506,919	
Outside Contributions	1,293,261	838,785	85,846	368,629	
Parks & Recreation	41,417,628	14,016,180	16,601,856	10,799,593	74%
Sales Tax	28,767,537	11,245,549	11,467,957	6,054,031	
ARPA	615,421	615,421	-	-	
State & Federal Contributions/Grants	250,000	-	-	250,000	
Outside Contributions	11,784,670	2,155,210	5,133,898	4,495,562	
Facilities Management	638,202	-	-	638,202	0%
Communications	446,202	192,490	24,387	229,325	49%
Health	336,900	100,520	-	236,380	30%
Planning & Development Services	200,867	51,021	18,286	131,561	35%
Fire	7,251,292	1,285,520	4,111,484	1,854,287	74%
Police	5,533,618	1,686,946	1,380,835	2,465,837	55%
Sales Tax	5,349,118	1,627,163	1,380,835	2,341,120	
State & Federal Contributions/Grants	184,500	59,782	-	124,718	
Library	1,151,474	741,252	28,997	381,225	67%
Sales Tax	1,074,474	695,622	28,997	349,855	
County Contributions	70,000	45,630	-	24,370	
Outside Contributions	7,000	-	-	7,000	
Total Sales Tax	227,445,974	60,738,801	66,551,380	100,155,794	56%
Entertainment Tax					
Events Complex	6,743,731	2,690,699	768,229	3,284,803	51%
Orpheum	1,138,894	369,561	284,648	484,685	57%
Washington Pavilion	5,160,035	2,253,403	1,728,219	1,178,413	77%
Sioux Falls Stadium	576,651	270,828	49,895	255,928	56%
Land Acquisition	8,594,500	8,048,118	495,261	51,121	99%
Total Entertainment Tax	22,213,811	13,632,609	3,326,252	5,254,950	76%
Transit	4,280,200	477,557	2,143,544	1,659,099	61%
Storm Drainage	20,156,177	4,163,411	2,868,996	13,123,769	35%
Drainage Fees	17,853,018	4,163,411	2,865,838	10,823,769	
SRF Loan	2,303,159	-	3,159	2,300,000	
911 Dispatch	325,000	30,384	40,901	253,715	22%
Public Safety Facility Bond Construction	955,575	294,262	606,137	55,176	94%
Recreation Bond Construction Fund	25,552,300	902,452	6,287,028	18,362,820	28%
Electric Light	13,778,974	2,124,258	5,586,527	6,068,189	56%
Public Parking	230,000	-	-	230,000	0%
Sanitary Landfill	6,872,336	1,910,188	2,831,832	2,130,316	69%
User Fees	6,384,539	1,422,392	2,831,832	2,130,316	
Grant	487,797	487,797	-	-	
Water	45,868,984	7,524,170	11,989,855	26,354,959	43%
User Fees	32,822,653	6,566,187	9,431,843	16,824,623	
Platting Fees	765,000	-	-	765,000	
SRF Loan	12,281,331	957,983	2,558,011	8,765,337	
Water Reclamation	220,908,201	48,805,006	58,887,805	113,215,389	49%
User Fees	36,545,382	9,789,751	9,208,255	17,547,376	
ARPA	14,103,000	8,625,016	5,477,984	-	
SRF Loan	168,150,341	29,293,746	44,161,153	94,695,442	
Outside Contributions	2,109,477	1,096,492	40,414	972,571	
Facilities Management	8,820,526	397,059	1,077,865	7,345,602	17%
User Fees	8,596,496	173,029	1,077,865	7,345,602	
Grant	224,030	224,030	-	-	
Fleet	8,347,710	2,681,800	2,387,293	3,278,617	61%
Technology Revolving	1,890,237	134,334	-	1,755,904	7%
Total Capital (CIP & OCEP)	\$ 607,646,005	\$ 143,816,291	\$ 164,585,415	\$ 299,244,300	51%

2025 Capital Projects and Equipment Summary

August 31, 2025

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
HIGHWAYS & STREETS							
11006	Arterial Street Improvements		19,943,346	(8,271,000)	-	-	11,672,346
11012	Arterial Intersection Improvements	I	1,989,723	(1,225,000)	18,459	106,316	639,949
11064	Arrowhead Parkway Improvements	I	33,231,037	16,587,716	10,841,970	25,492,576	13,484,208
11107	Tallgrass Avenue Improvements	I	465,380	-	59,805	266,400	139,175
11108	57th Street from Vets Pkwy to Six Mile Rd	I	578,291	-	196,949	128,826	252,516
11123	Westport Avenue Improvements	PD	31,178	-	-	24,144	7,034
11127	85th Street from Louise Ave to Minn Ave	PD	11,839	-	-	11,238	601
11128	Ebenezer Ave from Madison St to 5th	PD	3,496	-	-	2,846	650
11129	85th Street from Sundowner to Heritage Pkwy	I	2,031,270	-	1,608,888	161,438	260,944
11130	Maple/Park Street Improvements	PD	101,000	-	-	100,646	354
11132	Benson Road Improvements	I	1,086,584	-	200,184	309,130	577,270
11003	Major Street Reconstruction		18,944,205	(11,323,000)	-	-	7,621,205
11097	Minnesota Ave, Russell to 18th St	I	943,534	-	46,278	46,628	850,629
11015	Collector Street Expansion	I	792,927	180,000	202,519	674,693	95,714
11001	Concrete Pavement Restoration	I	5,850,005	150,000	3,064,795	1,068,108	1,867,103
11002	School Dist/Park Site Coordination	D	275,000	(60,000)	-	-	215,000
11007	Downtown Area Street & Utility Improvements	I	4,194,469	(1,279,000)	61,770	235,713	2,617,986
11008	Communications Network Upgrade	PD	253,955	(150,000)	62,777	20	41,158
11009	Right-of-Way Acquisition	D	2,178,929	(1,670,000)	244,460	3,500	260,969
11010	Traffic Signal Improvements	I	681,365	50,000	458,508	249,518	23,340
11011	Railroad Crossing Improvements	I	319,073	(10,000)	150,400	67,909	90,764
11013	SDDOT Project Coordination	D	429,291	(20,000)	11,962	39,351	357,978
11014	Bridge & Retaining Wall Rehabilitation	I	3,187,738	-	75,850	1,593,928	1,517,960
11016	26th St & I-229 Area Improvements	W	109,955	-	-	107,695	2,260
11017	85th St & I-29 Improvements	D	5,110,925	6,000,000	5,901,936	1,249,193	3,959,796
11018	ADA Improvements	I	2,576,411	(130,000)	1,330,341	326,187	789,883
11027	Street Lights in Newly Developed Areas	D	610,686	(500,000)	47,263	-	63,423
11028	60th Street North Improvements	N	3,125	-	-	-	3,125
11029	49th St Extension	D	702,528	-	50,546	157,209	494,773
11030	LED Street Light Upgrade Program	I	926,696	(750,000)	14,582	-	162,114
11066	Rail Yard Development	D	99,104	-	34,286	29,382	35,436
11067	Veterans Parkway Construction	I	2,850,091	(100,000)	1,343,857	278,557	1,127,677
11111	VP -Tallgrass from I29 to Western	D	189,458	-	-	-	189,458
11112	VP-Louise Ave from I29 to Western	D	200,903	-	-	-	200,903
11113	VP-Western Ave from Western to Cliff	I	7,598,760	(90,000)	5,877,047	1,361,277	270,435
11114	VP-Minn Ave from Western to Cliff	I	1,905,722	-	1,545,457	349,166	11,099
11115	VP-Cliff Ave from Western to Cliff	I	3,455,038	-	2,654,192	428,345	372,502
11116	VP-Southeastern from Cliff to Sycamore	I	385,783	850,000	686,821	125,614	423,347
11117	VP-Sycamore from Cliff to Sycamore	I	44,441	90,000	15,923	32,554	85,965
11118	VP-69th Street from Sycamore to 57th Street	I	-	1,500,000	16,552	-	1,483,448
11120	So Vet Parkway Construction	I	3,580,467	50,000	374,386	433,831	2,822,250
11073	Core Neighborhood Reconstruction	I	4,664,257	(2,800,000)	289,520	497,489	1,077,248
11074	Surface Treatment Program	I	2,219,276	950,000	1,714,719	1,207,934	246,622
11075	Pedestrian & Bicycle Improvements	I	422,547	110,000	90,975	316,798	124,774
11076	41st St Improvements	I	602,813	(5,000)	83,566	298,374	215,873
11079	Asphalt Street Rehabilitation	I	8,275,314	1,700,000	5,801,035	4,090,425	83,854
11080	Marion Road from I90 to the North	I	564,738	1,256,000	372,597	866,073	582,068
11086	Bridge Reconstruction Program	D	35,315,219	-	48,983	103,298	35,162,939
11088	Salt Storage Facility	C	72,791	-	13,823	19,301	39,667
11098	Benson Rd & I-229 Area Improvements	SC	743,357	(350,000)	846	29,023	363,488
11099	Minnesota Avenue & I229 Improvements	PD	579,684	-	88,138	130,390	361,156
11100	Cliff Ave & I-229 Improvements	I	2,816,086	950,000	1,871,492	1,284,351	610,243
11104	33rd Street Improvements	D	30,475	-	-	30,475	-
11125	ADA Transition Plan Improvements	I	769,690	150,000	271,565	603,865	44,259
11126	Pole Replacement Program	D	500,875	(300,000)	-	-	200,875
11131	72nd Street North Area Improvements	D	277,924	130,000	240,624	24,192	143,109
11133	Sundowner Avenue from 69th to 85th Street	PD	250,000	-	36,885	150,175	62,940
Total Capital Projects			185,978,774	1,670,716	48,123,530	45,114,099	94,411,861
	Air Compressor		25,000	-	28,592	-	(3,592)
	Arrow/Message Boards		45,958	-	-	-	45,958
	Asphalt Equipment		5,278	-	-	-	5,278
	Street Repair Equipment		76,210	-	45,217	-	30,993
	GPS Collector		10,000	-	-	-	10,000
	Heavy Equipment Attachments		56,868	-	-	-	56,868
	Skidsteer		100,000	-	95,021	-	4,979
	Snow Gates		64,000	-	-	-	64,000
	Traffic Control Equipment		200,000	-	48,882	-	151,118
	Trailer		62,363	-	11,500	-	50,863
Total Capital Equipment			645,677	-	229,212	-	416,465
Total Highway & Streets			186,624,451	1,670,716	48,352,742	45,114,099	94,828,326

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2025 Capital Projects and Equipment Summary

August 31, 2025

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
PARKS & RECREATION							
14001	Falls Park Development	I	9,293,711	1,000,000	4,147,585	5,197,045	949,081
14008	Park Land Acquisition	PD	978,345	-	308,353	151	669,841
14009	Aquatic Improvements	I	9,127,140	3,000,000	1,312,315	4,825,197	5,989,628
14014	River Greenway Improvements	I	3,503,719	-	1,593,350	1,275,852	634,516
14022	Development of Play Structures	D	571,000	-	7,000	51,430	512,570
14026	Zoo Master Plan Improvements	N	495,961	-	-	-	495,961
14071	Space Needs Study	D	190,880	-	45,583	139,977	5,320
14072	Elmwood Golf Course Clubhouse	I	4,005,130	-	2,791,361	725,100	488,668
14079	Greenway and Trail Improvements	I	4,803,920	-	2,028,168	2,391,987	383,765
14080	Neighborhood Park Improvements	D	790,329	-	4,000	49,810	736,519
14081	Cyclical Park Infra Improvements	I	1,886,595	-	616,798	1,179,174	90,623
14082	Community/Regional Park Improvement	I	703,612	-	161,259	76,409	465,944
14084	Park & Rec System Master Plan	D	174,985	-	62,671	112,314	-
14085	Kuehn Park Aquatics	D	-	18,000,000	335,460	1,528,206	16,136,334
14086	Frank Olson Park Aquatics	D	-	4,552,300	511,839	4,040,161	300
Total Capital Projects			36,525,327	26,552,300	13,925,741	21,592,814	27,559,071
	Vehicles		1,620,837	-	442,517	756,439	421,881
	Ball Field Equipment		275,303	-	78,018	8,541	188,744
	Landscape Equipment		1,118,316	-	357,025	450,641	310,651
	Great Bear Equipment		250,000	-	-	-	250,000
	Tree Removal Equipment		41,000	-	-	25,556	15,444
	Great Plains Zoo Equipment		412,630	-	101,543	21,699	289,388
	Other Equipment		174,215	-	13,788	33,194	127,233
Total Capital Equipment			3,892,301	-	992,891	1,296,070	1,603,341
Total Parks & Recreation			40,417,628	26,552,300	14,918,632	22,888,884	29,162,412
FIRE							
09016	Fire Station #13 Constructions	N	500,000	-	-	-	500,000
09017	Public Safety Training Center	SC	939,900	597,141	348,087	621,137	567,818
Total Capital Projects			1,439,900	597,141	348,087	621,137	1,067,818
	Alerting System		24,393	-	52,275	1,238	(29,120)
	EMS Vehicles/Equipment		52,567	-	-	-	52,567
	Fire Apparatus Vehicles		4,410,432	-	333,055	4,057,600	19,777
	Fitness Equipment		32,000	-	28,800	-	3,200
	Hazmat Equipment		70,000	-	42,005	-	27,995
	Helmet Washer/PPE Extractor		38,000	-	41,390	-	(3,390)
	Metro Dispatch Equipment		75,000	-	30,384	40,901	3,715
	Metro Recorder		-	250,000	-	-	250,000
	Radios		73,000	500,000	593,963	-	(20,963)
	Rescue Equipment		131,434	-	77,679	3,222	50,533
	SCBA Equipment		733,000	-	-	-	733,000
	Tower Equipment		1,500,000	(1,500,000)	-	-	-
	Warning Sirens		105,000	-	62,528	34,425	8,047
Total Capital Equipment			7,244,825	(750,000)	1,262,079	4,137,385	1,095,361
Total Fire			8,684,725	(152,859)	1,610,166	4,758,522	2,163,179
POLICE							
10008	Westside Report to Work Station	N	1,500,000	-	-	-	1,500,000
Total Capital Projects			1,500,000	-	-	-	1,500,000
	Digital Storage/Recorder/Camera		436,289	-	-	-	436,289
	Other Equipment		50,900	-	-	-	50,900
	K-9 Dog		61,300	-	13,000	-	48,300
	Patrol Vehicles		2,314,129	100,000	1,561,963	121,084	731,082
	Radios		71,000	1,000,000	111,983	1,259,752	(300,735)
Total Capital Equipment			2,933,618	1,100,000	1,686,946	1,380,835	965,837
Total Police			4,433,618	1,100,000	1,686,946	1,380,835	2,465,837
FACILITIES MANAGEMENT							
06012	Centralized Facilities Improvements	I	7,270,579	-	325,606	1,077,865	5,867,108
06016	Centralized Facilities Land Acquisition	D	638,202	-	-	-	638,202
06017	Indoor Recreation Improvements	N	1,000,000	-	-	-	1,000,000
Total Capital Projects			8,908,780	-	325,606	1,077,865	7,505,310
	EV Charger		95,000	-	-	-	95,000
	Maintenance Equipment		128,334	-	9,135	-	119,199
	Pickup /Van/Utility Vehicles/Trailers		301,613	-	62,318	-	239,295
	Uninterruptable Power Supply - LEC		25,000	-	-	-	25,000
Total Capital Equipment			549,947	-	71,453	-	478,494
Total Facilities Management			9,458,727	-	397,059	1,077,865	7,983,804

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2025 Capital Projects and Equipment Summary

August 31, 2025

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
COMMUNICATIONS							
	Presentation/Production Equipment		446,202	-	192,490	24,387	229,325
	Total Capital Equipment		446,202	-	192,490	24,387	229,325
	Total Communications		446,202	-	192,490	24,387	229,325
HEALTH							
	Clinic Equipment		296,900	-	68,808	-	228,092
	Vector Equipment		40,000	-	31,713	-	8,287
	Total Capital Equipment		336,900	-	100,520	-	236,380
	Total Health		336,900	-	100,520	-	236,380
LIBRARY							
	Audio Visual Equipment		45,539	-	38,178	-	7,361
	Material Handlers		124,132	-	23,941	28,997	71,194
	Print & AV Materials		870,136	-	578,653	-	291,483
	Shelving		36,667	-	36,340	-	327
	Van		75,000	-	64,140	-	10,860
	Total Capital Equipment		1,151,474	-	741,252	28,997	381,225
	Total Library		1,151,474	-	741,252	28,997	381,225
PLANNING & DEVELOPMENT SERVICES							
16001	Sculpture Walk	D	90,000	-	-	-	90,000
	Total Capital Projects		90,000	-	-	-	90,000
	Fence		70,000	-	51,021	18,286	694
	Pickup (3)		40,867	-	-	-	40,867
	Total Capital Equipment		110,867	-	51,021	18,286	41,561
	Total Planning & Development Services		200,867	-	51,021	18,286	131,561
ENTERTAINMENT VENUES							
Events Complex							
13001	Arena Building Improvements	N	200,000	-	-	-	200,000
13005	Convention Center Building Improvements	I	139,412	84,000	33,835	138,262	51,316
13014	Events Center Improvements	I	3,158,834	-	550,694	201,839	2,406,302
13013	Sioux Falls Stadium Improvements	N	185,447	(38,000)	-	-	147,447
13015	Land Acquisition	D	8,094,500	500,000	8,048,118	495,261	51,121
	Total Capital Projects		11,778,193	546,000	8,632,646	835,361	2,856,186
	Convention Center Equipment		332,000	(84,000)	35,280	-	212,720
	Events Center Equipment		2,913,484	-	2,070,891	428,128	414,465
	Sioux Falls Stadium Equipment		429,204	-	270,828	49,895	108,481
	Total Capital Equipment		3,674,689	(84,000)	2,376,999	478,023	735,666
	Total Events Complex		15,452,882	462,000	11,009,645	1,313,385	3,591,852
Washington Pavilion/Orpheum Theater							
13003	Washington Pavilion Building Improvements	I	4,385,939	-	1,976,906	1,556,818	852,214
13002	Orpheum Building Improvements	I	1,014,589	-	253,356	284,648	476,585
	Total Capital Projects		5,400,528	-	2,230,262	1,841,466	1,328,799
	Washington Pavilion Equipment		774,096	-	276,496	171,401	326,199
	Orpheum Theater Equipment		124,305	-	116,205	-	8,100
	Total Capital Equipment		898,401	-	392,701	171,401	334,299
	Total Entertainment Venues		21,751,811	462,000	13,632,609	3,326,252	5,254,950
TRANSIT							
29013	Transit Facilities Improvements	D	900,000	-	-	-	900,000
	Total Capital Projects		900,000	-	-	-	900,000
	Bus Shelter (9)		300,000	-	-	-	300,000
	Bus (4)		2,915,200	-	418,772	2,143,544	352,884
	Vault		100,000	-	-	-	100,000
	Vehicle Lift		65,000	-	58,785	-	6,215
	Total Capital Equipment		3,380,200	-	477,557	2,143,544	759,099
	Total Transit		4,280,200	-	477,557	2,143,544	1,659,099

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August 31, 2025

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HIGHWAYS & STREETS - STORM DRAINAGE							
11020	Drainage Improvements in Developing Areas	I	8,021,345	(250,000)	1,017,311	902,745	5,851,289
11021	Sump Pump Collection Systems	I	500,000	-	241,902	60,267	197,831
11022	Unforeseen Drainage Improvements	I	355,913	-	2,117	5,273	348,523
11023	Drainage Conveyance Improvements	I	3,258,217	(710,000)	153,003	1,195,868	1,199,346
11026	Covell Area Basin Drainage Improvements	D	50,000	-	1,963	-	48,037
11046	Non-point Bank Stabilization	SC	2,239,206	-	-	-	2,239,206
11065	Indian Mound Retaining Wall Rehab	D	138,692	-	-	21,004	117,688
11078	Flood Control System Improvements	I	946,441	-	57,861	193,264	695,316
11087	Regional Storm Water Analysis & Imp	I	1,787,591	-	205,217	237,459	1,344,914
11121	Opportune Acquisition for Drainage	D	1,246,328	-	815,574	134	430,620
Total Capital Projects			18,543,733	(960,000)	2,494,948	2,616,014	12,472,771
Equipment Attachements			15,000	-	-	-	15,000
SCADA Equipment			22,643	-	17,008	-	5,635
Skidsteer			120,000	-	119,902	-	98
Truck, Dump			225,000	-	-	179,309	45,691
Total Capital Equipment			382,643	-	136,910	179,309	66,424
Total Highway & Streets - Storm Drainage			18,926,376	(960,000)	2,631,858	2,795,323	12,539,195
PUBLIC PARKING							
19001	Parking Lot & Parking Ramp Improvements	N	75,000	-	-	-	75,000
Total Capital Projects			75,000	-	-	-	75,000
Vehicles			155,000	-	-	-	155,000
Total Capital Equipment			155,000	-	-	-	155,000
Total Public Parking			230,000	-	-	-	230,000
ELECTRIC LIGHT							
20001	Unforeseen Electrical System Replacement	N	816,275	-	126,401	159,003	530,871
20002	Circuit Improvements	I	1,722,870	-	421,072	466,835	834,963
20005	Light & Power Facility Improvements	I	15,393,017	1,550,000	2,818,196	9,736,309	4,388,512
20006	Wood Pole Improvements	D	480,920	-	35,407	20,808	424,706
Total Capital Projects			18,413,082	1,550,000	3,401,076	10,382,955	6,179,051
Forklift (2)			80,000	-	60,462	-	19,538
Maintenance Equipment			50,000	-	22,043	-	27,957
Skidloader			75,000	-	-	-	75,000
Telehandler			75,000	-	-	-	75,000
Trucks/Trailers			61,591	-	34,127	-	27,464
Transmitter Equipment			10,000	-	-	-	10,000
Total Capital Equipment			351,591	-	116,632	-	234,959
Total Electric Light			18,764,673	1,550,000	3,517,708	10,382,955	6,414,010
SANITARY LANDFILL							
21001	Leachate Recirculation	I	4,185,857	-	1,725,112	1,688,719	772,026
21002	Land Acquisition	D	200,000	-	-	-	200,000
21003	Perimeter Fencing	N	25,000	-	-	-	25,000
21004	Building Improvements	I	1,775,966	-	101,013	979,068	695,886
21007	Relocation of Wall Lake Drainageway	SC	39,411	-	12,206	24,662	2,544
21011	Sanitary Landfill Expansion	SC	92,741	-	1,509	1,556	89,676
21012	Landfill Closure	SC	91,544	-	13,533	37,167	40,844
Total Capital Projects			6,410,520	-	1,853,372	2,731,172	1,825,976
GPS Station			30,000	-	-	-	30,000
Material Handler			300,000	-	-	-	300,000
Trailer			75,000	-	-	100,660	(25,660)
Trash Pump			56,816	-	56,816	-	-
Total Capital Equipment			461,816	-	56,816	100,660	304,340
Total Sanitary Landfill			6,872,336	-	1,910,188	2,831,832	2,130,316

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WATER							
22001	Land Acquisition	D	50,000	-	16,513	-	33,487
22002	Other Mains, Unforeseen Water Projects	I	831,548	50,000	369,609	457,666	54,274
22003	City Wide Water Main Replacements	I	503,830	(105,000)	81,544	57,686	259,599
22005	Water Purification Building Improvements	I	1,496,502	-	42,305	190,079	1,264,118
22007	Water Collector Well Improvements	I	3,957,641	1,350,000	1,104,957	3,795,117	407,567
22011	Foundation Park Water Main	I	2,888,745	8,225,000	358,622	2,626,057	8,129,066
22012	Lewis & Clark Regional Water Supply	I	2,354,462	-	1,190,229	-	1,164,233
22062	Water Storage Improvements	SC	500,410	(445,000)	-	25,630	29,780
Total Capital Projects			12,583,137	9,075,000	3,163,779	7,152,235	11,342,124
	Meters, AMR, DCU Equipment		3,300,898	-	968,635	7,945	2,324,318
	Other Equipment		203,504	-	60,975	22,500	120,029
	Field Equipment/Attachments		340,000	-	119,870	1,624	218,506
	Lab Equipment		265,000	-	-	-	265,000
	SCADA Equipment		45,524	-	13,076	16,538	15,911
	Trucks/Trailers		195,000	-	-	98,155	96,845
	VFD Well/Actuators/Pumps		505,402	-	152,319	111,903	241,180
Total Capital Equipment			4,855,328	-	1,314,875	258,665	3,281,788
Total Water			17,438,465	9,075,000	4,478,653	7,410,900	14,623,912
WATER RECLAMATION							
23001	Sanitary Sewers - Other Mains	I	4,024,221	-	496,572	289,206	3,238,442
23002	Pipe Lining Project	I	1,839,532	-	42,736	186,673	1,610,123
23003	Manhole Rehabilitation Project	N	325,000	-	-	-	325,000
23004	East Side Future Interceptor	N	75,000	-	-	-	75,000
23032	ESS Basin 18.1 Sanitary Sewer	SC	2,685,716	(2,685,716)	-	-	-
23034	Basin 15 Sanitary Sewer Extension	I	76,970,475	-	17,516,558	28,503,750	30,950,167
23040	Foundation Park - Phase 2	D	520,000	(250,000)	62,562	33,223	174,215
23043	Facility Expansion Planning	I	66,700,793	-	12,460,211	11,730,830	42,509,753
23044	Pump Station 218 Improvements	I	1,064,099	206,000	18,365	1,116,918	134,816
23045	Pump Station 240 Force Main	I	48,751,762	-	11,813,477	12,764,217	24,174,068
23046	Basin 17 Sanitary Extension	I	411,499	-	3,536	179,889	228,074
23047	South Side Interceptor Replacement	C	149,139	-	-	-	149,139
23048	Pump Station 215 Improvements	SC	206,578	(206,000)	-	-	578
23049	Gravity Thickener Mechanism Rehab	D	1,084,133	-	10,997	6,486	1,066,650
23050	Water Reclamation Building Improvement	I	1,626,034	-	1,216,941	135,109	273,984
23051	Opportune Land Acquisitions	D	107,000	-	20,710	-	86,290
23052	Southeast Basins Sanitary Sewer Imp	D	6,320,195	-	494,642	299,862	5,525,690
23053	Northeast Basins Sanitary Sewer Imp	D	548,959	-	312,787	4,372	231,800
23054	Septage Receiving Station	I	3,954,056	-	1,266,117	2,273,317	414,622
Total Capital Projects			217,364,190	(2,935,716)	45,736,210	57,523,853	111,168,411
	Air Release Valve		40,000	-	-	-	40,000
	Flow/Density Meters		1,203,993	-	-	-	1,203,993
	Other Equipment		320,515	-	137,963	31,012	151,541
	Pumps		875,000	-	205,689	444,803	224,507
	SCADA Equipment		65,773	-	52,092	15,773	(2,092)
	Trucks, Trailers & Heavy Equipment		520,000	-	113,812	-	406,188
	Other Vehicles		400,000	-	-	-	400,000
	VFD Well/Valve Actuator		238,690	-	54,989	-	183,701
Total Capital Equipment			3,663,971	-	564,545	491,588	2,607,839
Total Water Reclamation			221,028,161	(2,935,716)	46,300,755	58,015,440	113,776,250

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

2025 Capital Projects and Equipment Summary

August 31, 2025

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
FLEET							
24012	Underground Storage Tanks	D	812,298	-	630	871	810,797
24013	Maintenance Shop Improvements	D	1,873	-	1,873	-	-
Total Capital Projects			814,170	-	2,503	871	810,797
	Large Equipment - Streets		3,144,665	-	991,697	1,895,247	257,722
	Large Equipment - Water		81,328	-	-	-	81,328
	Large Equipment - Water Reclamation		828,711	-	-	145,454	683,257
	Large Equipment - Landfill		660,000	-	549,942	-	110,058
	Large Equipment - Lights		422,744	-	10,377	-	412,367
	Large Equipment - Storm Drainage		775,000	-	419,637	179,309	176,054
	Trucks and Pickups		957,469	-	559,922	48,918	348,628
	Sedans, Vans and Trailers		288,343	-	68,250	117,494	102,599
	Toolcat		100,000	-	2,000	-	98,000
	Crane		40,000	-	-	-	40,000
	Lift		9,279	-	11,482	-	(2,203)
	Vehicle Lubrication System		44,000	-	-	-	44,000
	Remote Monitoring		30,000	-	21,917	-	8,083
	Sandbagger		25,000	-	-	-	25,000
	Radios		32,000	-	-	-	32,000
	Roller		40,000	-	-	-	40,000
	Fleet Maintenance Equipment		40,000	-	44,073	-	(4,073)
	Floor Sweeper		15,000	-	-	-	15,000
Total Capital Equipment			7,533,540	-	2,679,297	2,386,422	2,467,820
Total Fleet			8,347,710	-	2,681,800	2,387,293	3,278,617
ENTREPRISE NETWORK TECHNOLOGY							
	Microwave Equipment		240,045	-	-	-	240,045
	Server Blade		1,136,886	-	106,101	-	1,030,785
	Switches, Routers, and Equipment		513,306	-	28,233	-	485,074
Total Capital Equipment			1,890,237	-	134,334	-	1,755,904
Total Revolving Technology			1,890,237	-	134,334	-	1,755,904
Total Capital Program			\$ 571,284,564	\$ 36,361,441	\$ 143,816,291	\$ 164,585,414	\$ 299,244,301

Arterial Streets Funding					
Uses	2009-2022	2023	2024	2025 YTD	Life-to-Date
Total Arterial Street Expenditures	\$ 135,354,629	\$ 17,218,218	\$ 10,919,505	\$ 10,605,333	\$ 174,097,685
Sources					
Sales Tax	\$ 111,667,217	\$ 14,104,282	\$ 7,196,738	\$ 8,826,752	\$ 142,424,519
Street Platting Fees	23,057,882	3,113,936	3,722,767	1,778,581	31,673,166
Total Sources	\$ 135,354,629	\$ 17,218,218	\$ 10,919,505	\$ 10,605,333	\$ 174,097,685

Top Active CIP Projects (Project to Date)		
	Expense	Encumbered
Water Reclamation Facility Expansion (Phase 1)	206,245,939	8,967,774
Basin 15 Sanitary Sewer Extension	23,231,084	28,503,750
Pump Station 240 Force Main	47,574,756	12,762,150
Arrowhead/Veterans Parkway Intersection	11,533,370	24,492,487
Jacobson Plaza	18,920,892	611,272
South Veterans Parkway	18,235,595	2,729,232
River Greenway Phase 3	11,868,789	1,271,703
Light & Power Campus	3,555,178	9,736,309
Elmwood Clubhouse	5,436,231	725,100
Frank Olson Aquatics	511,839	4,040,161

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

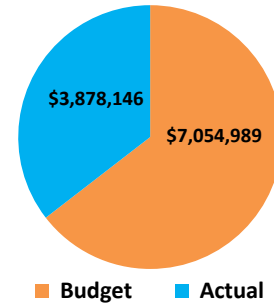
FEDERAL GRANT FUNDING

GENERAL FUND	Budget	Actual	Projected
Attorney	\$ 12,600	\$ -	\$ 12,600
Fire	83,000	30,344	83,000
Police	757,500	694,701	750,000
Highways and Streets (Highway Planning)	779,000	405,723	779,000
Health	4,009,159	2,555,269	4,000,000
Parks and Recreation ¹	739,600	19,820	19,820
Planning and Development Services ²	674,130	172,288	650,000
Total	\$ 7,054,989	\$ 3,878,146	\$ 6,294,420

¹ This is the CommuniTree grant. Funding is on a reimbursement basis.

² The majority of this is for Flood Plain Studies. Projected to receive all funding, but project timing will impact actual draws.

General Fund



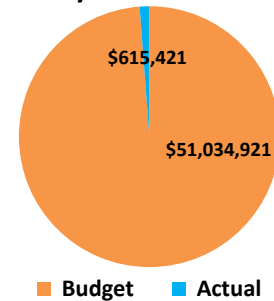
SALES/USE TAX FUND	Budget	Actual	Projected
Police	\$ 184,500	\$ -	\$ 84,500
Highways and Streets			
RURAL (Arrowhead & Veterans Intersect.) ¹	25,000,000	-	13,403,184
FRA Grant (Marion Rd. BNSF Overpass) ²	25,000,000	-	-
Parks and Recreation ³	850,421	615,421	-
Total	\$ 51,034,921	\$ 615,421	\$13,487,684

¹ \$13,403,184 has been awarded but is pending federal approval. The remainder of the grant will not be received.

² This grant application was unsuccessful.

³ \$615,000 is ARPA funds for River Greenway. \$250,000 FEMA for Rose Lotta home buyout program, delayed due to market and relocation.

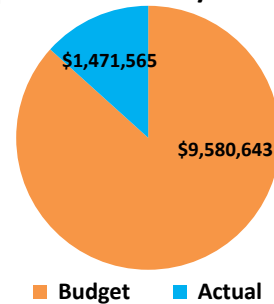
Sales/Use Tax Fund



SPECIAL REVENUE/OTHER FUNDS	Budget	Actual	Projected
Housing ¹	\$ 3,369,895	\$ 949,016	\$ 1,569,895
Transit (Operating and Capital)	5,986,718	-	5,986,718
Facilities Management (LEC Lighting)	224,030	-	224,030
City-Wide			
FEMA Federal Grant (June 2024 Flood)	\$ -	\$ 522,549	\$ 747,000
Total	\$ 9,580,643	\$ 1,471,565	\$ 8,527,643

¹ \$1,800,000 HOME ARP grant has been awarded and is allotted for the Mercatto project. Grant draw will be based on project timing. Project awaiting Federal approval of COC grant application.

Special Revenue/Other



SPECIAL FUNDING

National Opioid Settlement Funds

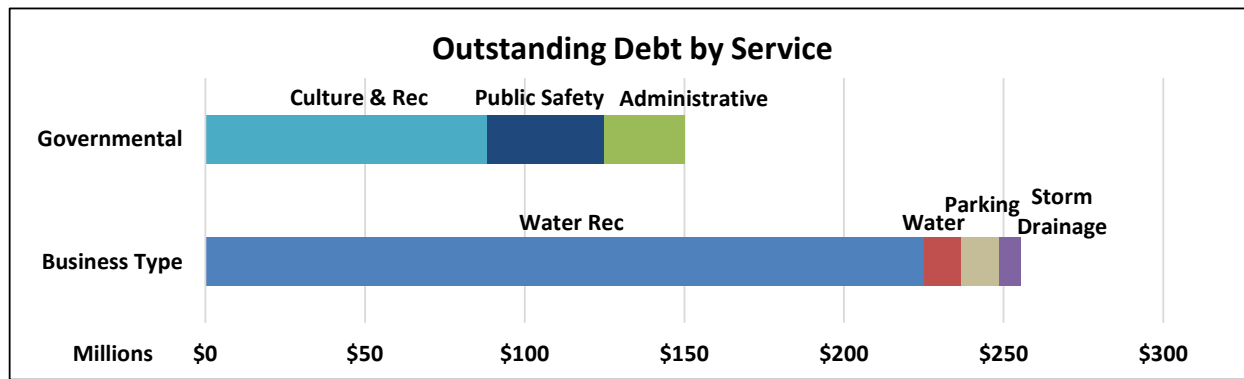
Beginning Cash Balance Jan 1	\$ 1,360,086
Cash Received	453,126
Cash Expensed	
The LINK Community Triage Center	(357,000)
Uncommitted Cash Balance	\$ 1,456,212

Liquor License Proceeds (Ord. 52-23)

Beginning Cash Balance Jan 1	\$ 1,099,462
Cash Received	1,543,900
Cash Expensed/Committed	
Street Outreach Services - SDUIH	(175,000)
(Contract extended through 3/31/2026)	
Ambassador Program - DTSF	(150,000)
Uncommitted Cash Balance	\$ 2,318,362

Total Outstanding Debt

August 31, 2025



Fund (Repayment Source)	True Interest Rate	Maturity Date	Issue Amount	Authorized not Drawn	Balance Outstanding
Governmental Revenue Bonds & Notes					
Sales & Use Tax Fund					
Events Center (2012A&B)	3.21%	2033	122,145,000	\$ -	\$ 63,025,000
City Center Building (2016A)	3.09%	2036	20,260,000	-	15,990,000
Library and Parks (2007B - refunded by 2018A)	2.14%	2025	25,570,000	-	1,740,000
Public Safety Facility (2020A)	2.42%	2040	42,315,000	-	36,810,000
Aquatics and Recreation Center (2025A)	3.25%	2035	23,395,000	-	23,395,000
Total Sales & Use Tax					140,960,000
Storm Drainage					
SRF Clean Water #39 (2018A)	1.00%	2030	8,829,000	-	3,916,559
SRF Clean Water #42 (2021)	1.00%	TBD	3,690,069	5,767,331	2,743,802
Total Storm Drainage					6,660,362
Community Development					
Rental Rehab Loans (State Flex)	0.00%	2026	600,000	-	600,000
All Funds					
Right to Use Leases			11,588,569	-	5,907,803
Subscriptions			4,568,325	-	2,593,114
Total Governmental Debt					156,721,279
Business Type Revenue Bonds & Notes					
Water					
*Lewis & Clark (2007A refunded by 2017A)	1.80%	2026	70,000,000	-	11,500,000
SRF Drinking Water #12 (2023)	1.88%	TBD	3,646,275	8,853,725	-
<i>First \$7,895,000 of principal is paid by DANR</i>					
Total Water					11,500,000
Water Reclamation					
SRF Clean Water #21 (2005 - Closed)	2.25%	2027	34,813,977	-	3,871,958
SRF Clean Water #35 (2015 - Open)	1.25%	2027	11,304,270	675,187	3,065,683
SRF Clean Water #36 (2015 - Closed)	1.25%	2028	16,550,544	-	5,615,828
SRF Clean Water #37 (2016 - Closed)	1.25%	2029	7,350,585	-	2,531,857
SRF Clean Water #38 (2017 - Closed)	1.00%	2029	9,515,974	-	3,964,649
SRF Clean Water #40 (2019 - Open)	1.50%	2041	26,406,409	402,391	22,037,832
SRF Clean Water #41 (2020 - Closed)	2.50%	2042	41,625,000	-	37,632,055
SRF Clean Water #43 (2021 Closed)	2.00%	2044	18,500,000	-	17,353,886
SRF Clean Water #44 (2022 - Open)	2.00%	TBD	87,696,716	35,303,284	85,276,011
SRF Clean Water #45 (2023 - Open)	1.25%	TBD	9,134,894	8,816,106	9,134,894
SRF Clean Water #46 (2024 - Open)	2.75%	TBD	31,144,637	29,855,363	31,144,637
SRF Clean Water #47 (2024 - Open)	3.00%	TBD	3,523,535	19,606,465	3,523,535
SRF Clean Water #48 (2024 - Open)	3.25%	TBD	-	10,986,067	13,934
Total Water Reclamation					225,166,759
Parking					
*Parking Ramp (2018B)	3.51%	2032	18,540,000	-	11,930,000
All Funds					
Right to Use Leases			77,542	-	19,804
Subscriptions			36,152	-	18,345
Total Business Type Debt					248,634,908
Total Debt Outstanding					\$ 405,356,186

* Secured by pledge of the second penny sales and use tax but payments made from business-type funds
State Revolving Funds (SRF) balance outstanding includes quarterly repayments on drawn principal.

Total Budget and Adjustments Summary

August 31, 2025

Fund	Original Budget	Carryforward (CIP/OCEP)	Carryover	Supplement	Budget
			Encumbrances (CIP/OCEP)		
<u>APPROPRIATED FUNDS:</u>					
General Fund	\$ 248,614,049	\$ -	\$ -	\$ 100,000	\$ 248,714,049
Entertainment Tax					
Events Complex	7,524,949	10,173,633	344,598	-	18,043,180
Sioux Falls Stadium	1,312,144	201,651	-	-	1,513,795
Washington Pavilion	6,111,952	1,213,051	892,984	-	8,217,987
Orpheum	1,185,342	233,294	335,600	-	1,754,236
Arts and Culture	-	-	-	-	-
Entertainment Tax Total	16,134,387	11,821,629	1,573,182	-	29,529,198
Sales/Use Tax					
Facilities Management	548,000	90,202	-	-	638,202
Communications	195,000	244,300	6,902	-	446,202
Fire	5,138,000	822,980	2,290,312	(1,000,000)	7,251,292
Police	3,209,500	770,771	72,348	1,481,000	5,533,619
Highways and Streets	120,556,531	28,453,940	21,459,320	-	170,469,791
Health	279,000	57,900	-	-	336,900
Parks & Recreation	11,977,279	12,912,853	13,027,495	3,500,000	41,417,627
Library	867,000	284,474	-	-	1,151,474
Planning & Development	40,000	90,867	-	70,000	200,867
Economic Development	-	-	-	-	-
Museum	-	-	-	-	-
Debt Service	21,378,578	-	-	(385,000)	20,993,578
Transfers	3,037,785	-	-	-	3,037,785
Sales/Use Tax Total	167,226,673	43,728,287	36,856,377	3,666,000	251,477,337
Housing	12,517,194	-	2,390,815	-	14,908,009
Transit	15,724,215	1,898,048	2,117,152	65,000	19,804,415
Storm Drainage	15,261,998	8,561,527	2,807,650	-	26,631,175
911 Dispatch	6,664,334	-	-	250,000	6,914,334
Library Memorial	5,000	-	-	-	5,000
Cottam Memorial	2,000	-	-	-	2,000
Public Safety Facility Construction	-	30,889	241,145	683,541	955,575
Culture and Recreation Construction	-	-	-	25,552,300	25,552,300
T.I.F. District Fund	8,965,000	-	-	-	8,965,000
<u>NON-APPROPRIATED FUNDS:</u>					
Electric Light	14,881,234	7,510,243	748,731	-	23,140,208
Public Parking	3,492,522	100,000	-	-	3,592,522
Sanitary Landfill	13,997,656	1,377,582	3,297,754	-	18,672,992
Water	46,759,919	18,365,007	1,272,248	8,400,000	74,797,174
Water Reclamation	81,054,581	87,925,582	82,439,052	-	251,419,215
Fleet Revolving	15,677,342	2,074,554	1,586,155	-	19,338,051
Technology Revolving	6,528,232	855,237	-	-	7,383,469
Facilities Management	13,083,445	5,323,847	338,679	-	18,745,971
Health/Life Benefit	28,295,648	-	-	-	28,295,648
Workers' Compensation	1,905,256	-	-	-	1,905,256
Insurance Liability	2,795,902	-	-	-	2,795,902
Fiduciary Funds	53,638,902	-	-	-	53,638,902
Total Budget All Funds	\$ 773,225,488	\$ 189,572,432	\$ 135,668,940	\$ 38,716,841	\$ 1,137,183,702

Total Budget and Adjustments Summary

August 31, 2025

Supplement Detail:	Budget	
	Revenue	Expense
Effective Supplements		
January		
Culture/Recreation Construction Fund-Aquatics Facilities-Bond Fund (Ord. 01-25)	\$ 25,530,300	\$ 25,530,300
February		
General Fund-Planning & Development-South Dakota Trade-Available Fund Balance (Ord. 04-25)	-	100,000
Transit Fund-Vehicle Lift-Available Fund Balance (Ord. 09-25)	-	65,000
Sales Tax Fund-Parks and Rec-McKenna Park Pool-Donation (Ord. 09-25)	2,500,000	2,500,000
Sales Tax Fund-Police-Training & Investigative Equipment-JAG Grant (Ord. 09-25)	66,000	66,000
Sales Tax Fund-Police-Vehicle Barriers-Available Fund Balance (Ord. 09-25)	-	315,000
Sales Tax Fund-Planning & Development-Fence on Leased Property-Available Fund Balance (Ord. 09-25)	-	70,000
Sales Tax Fund-Police-Vehicle Barriers-Reduction of Debt Service (Ord. 09-25)	-	(315,000)
Sales Tax Fund-Planning & Development-Fence on Leased Property-Reduction of Debt Service (Ord. 09-25)	-	(70,000)
March		
Public Safety Facility Construction Fund-Burn Building-Bond Fund (Ord. 76-20)	-	86,400
June		
Sales/Use Tax Fund-Police-Vehicle-Equitable Sharing Federal Grant (Ord. 28-25)	100,000	100,000
Sales/Use Tax Fund-Fire-Transfer of Budget to Police-Unencumbered Appropriations (Res. 32-25)	-	(1,000,000)
Sales/Use Tax Fund-Police-Transfer of Budget from Fire-Unencumbered Appropriations (Res. 32-25)	-	1,000,000
911 Dispatch Fund-Fire/Metro Communications-Recorder-Available Fund Balance (Ord. 28-25)	-	250,000
Public Safety Facility Construction Fund-DAS System-Bond Fund (Ord. 76-20)	-	101,090
Water Fund-Water Collector Well Improvements-State Revolving Loan Funds (Res. 32-25)	400,000	400,000
Water Fund-Transmission System Improvements-State Revolving Loan Funds (Res. 32-25)	8,000,000	8,000,000
July		
Sales/Use Tax Fund-Parks and Rec-Falls Park Development/Levitt Shell-Donation (Ord. 30-25)	1,000,000	1,000,000
August		
Culture/Recreation Construction Fund-Aquatics Facilities Design-Bond Fund (Ord. 01-25)	-	22,000
Public Safety Facility Construction Fund-Old Burn Bldg Demo-Available Fund Balance (Ord. 76-20)	-	496,051
Total Effective Supplements	\$ 37,596,300	\$ 38,716,841