

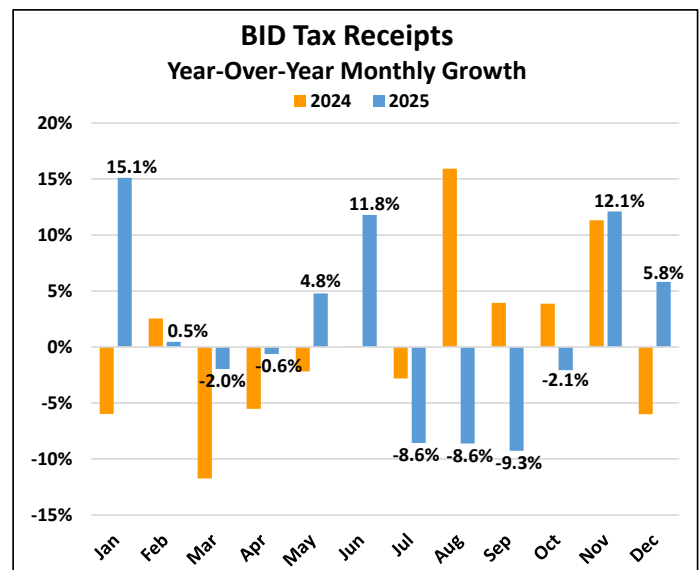
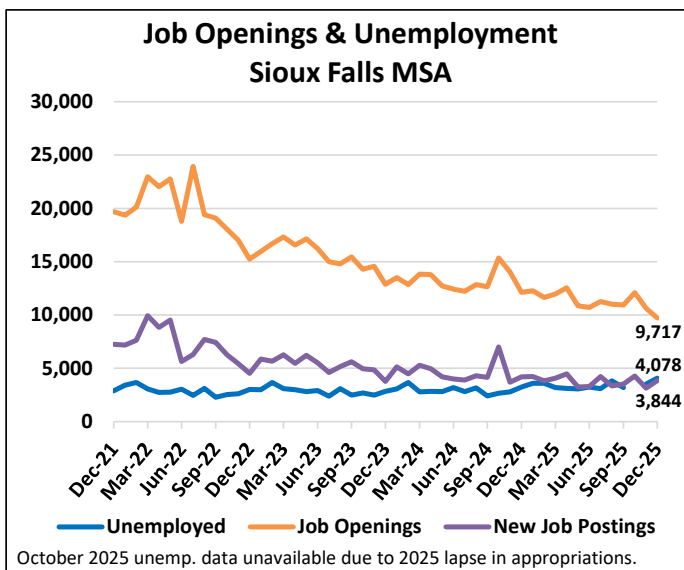
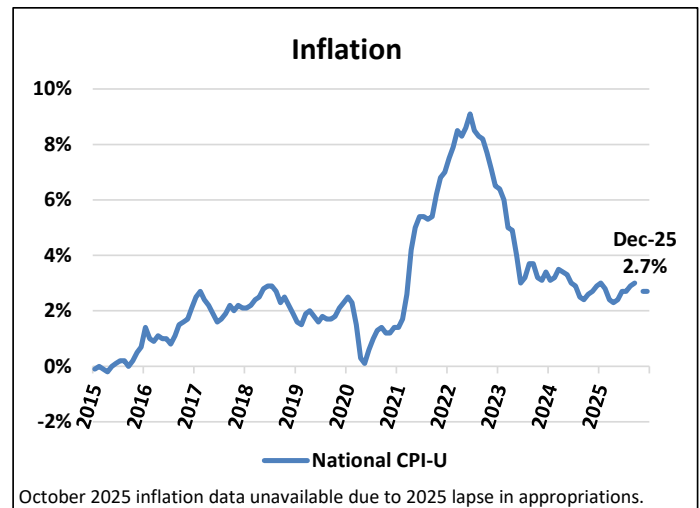
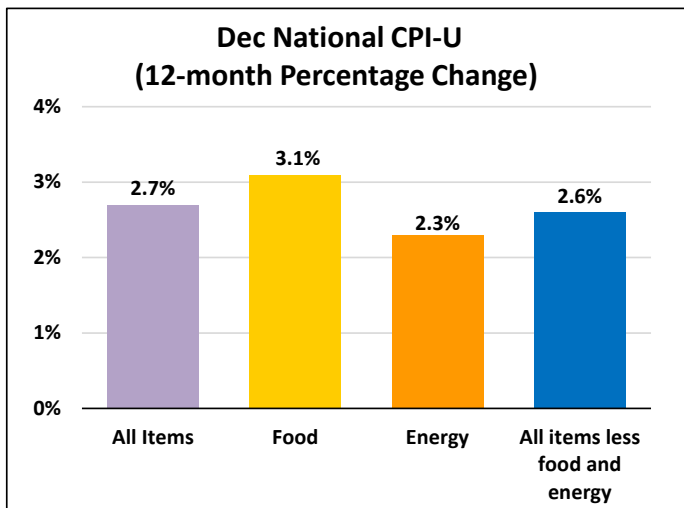
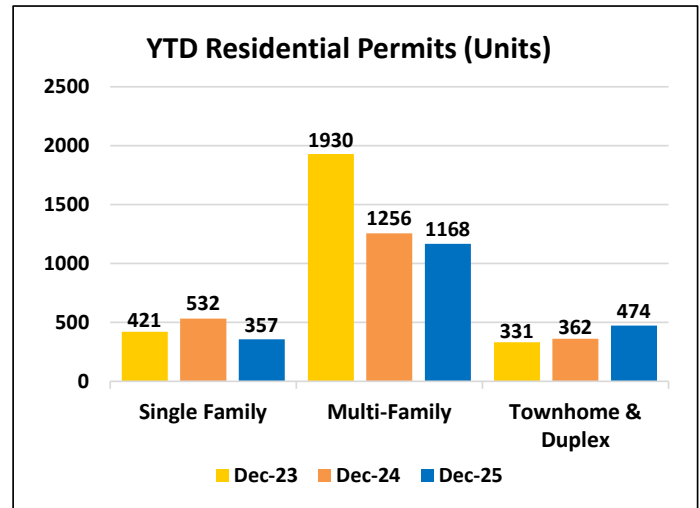
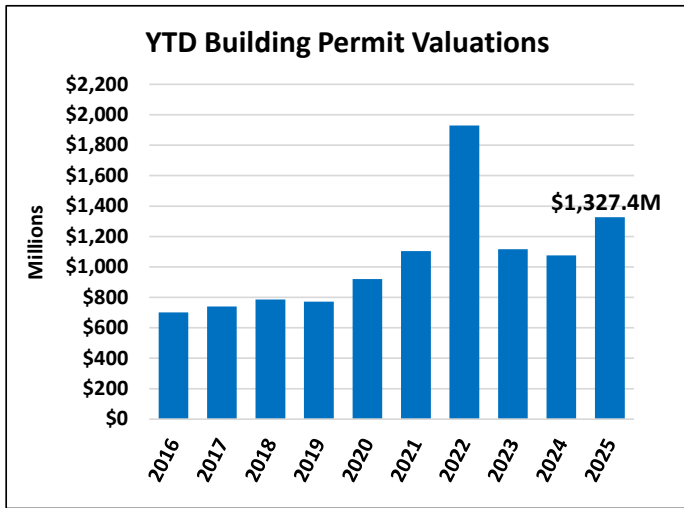


CITY OF SIOUX FALLS
**MONTHLY FINANCIAL
STATUS REPORT**

(Audited)

December 31, 2025

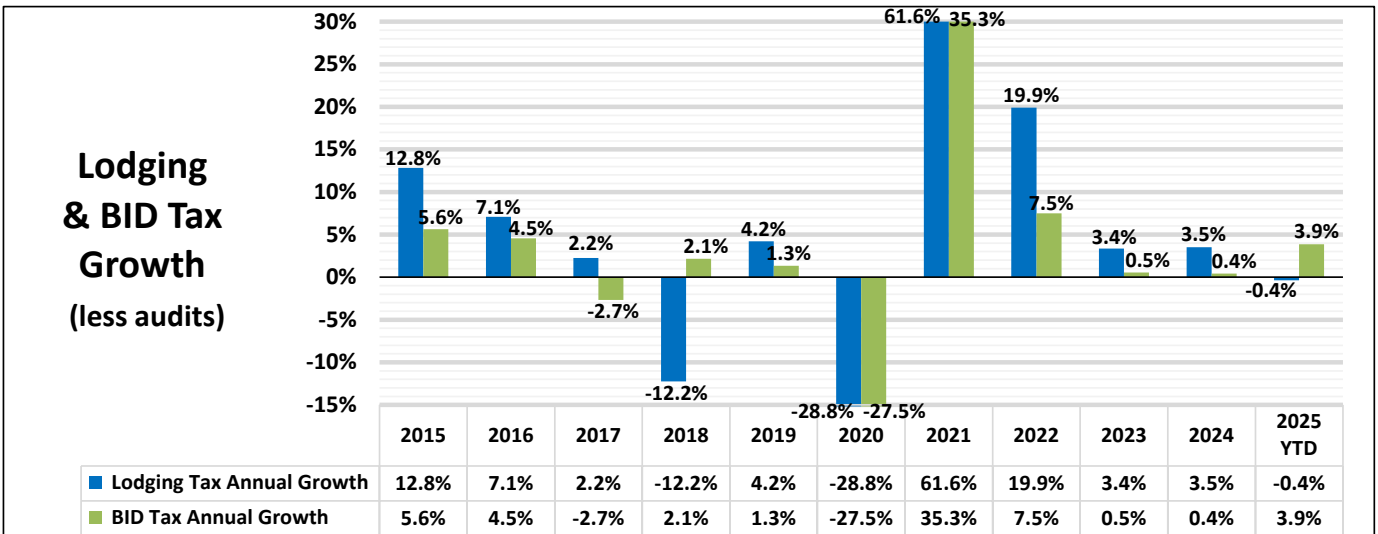
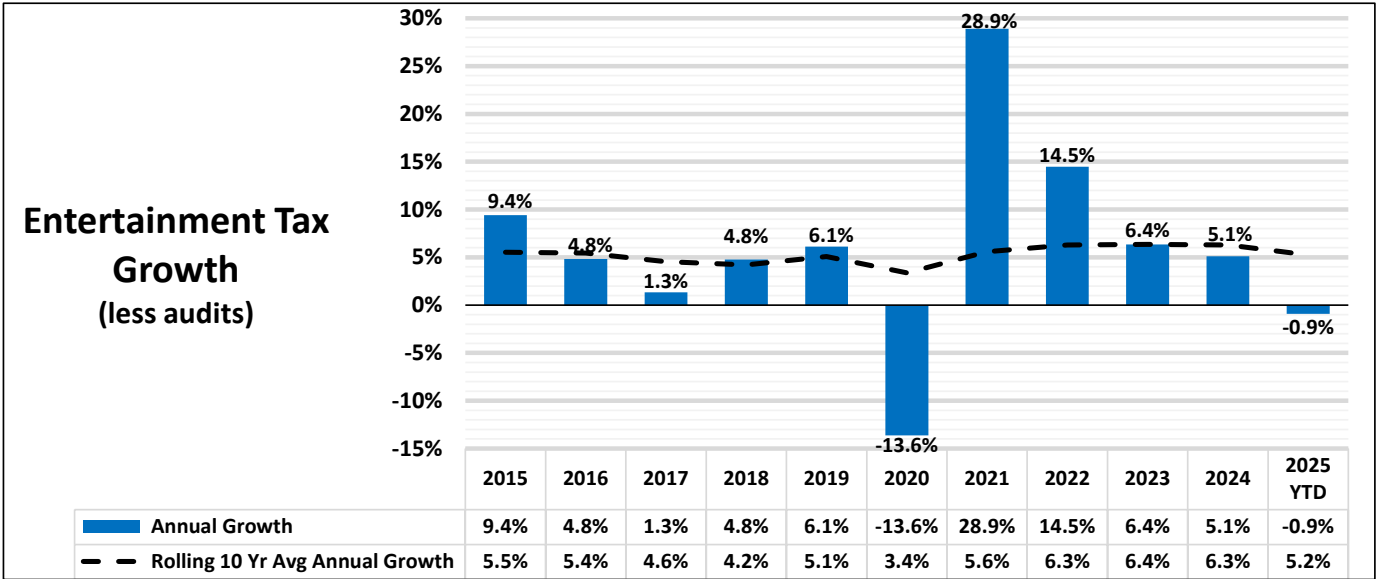
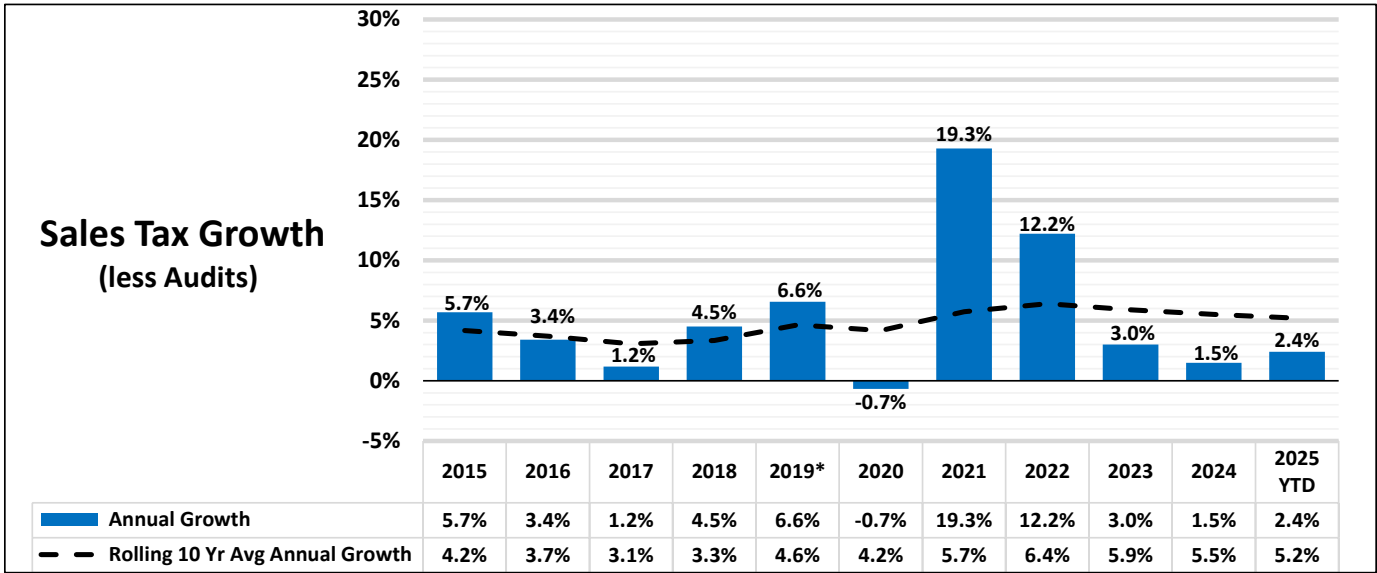




Unemployment Rate	Sep-25	Oct-25*	Nov-25	Dec-25
City MSA	1.8%	-	2.0%	2.3%
State	1.8%	-	2.1%	2.4%
National	4.3%	-	4.3%	4.1%

YTD % Change	Sep-25	Oct-25	Nov-25	Dec-25
BID Tax	-0.9%	-1.0%	0.2%	3.9%
Lodging Tax	-1.6%	-0.9%	-0.4%	-0.4%

*October 2025 unemployment data unavailable due to 2025 lapse in appropriations.



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

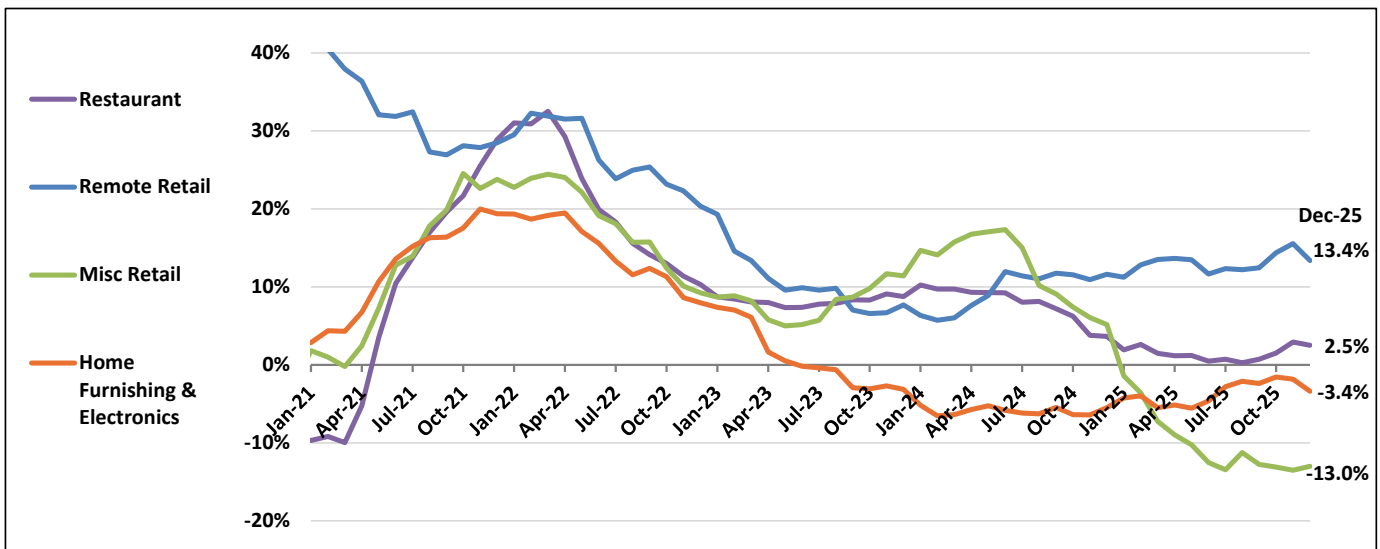
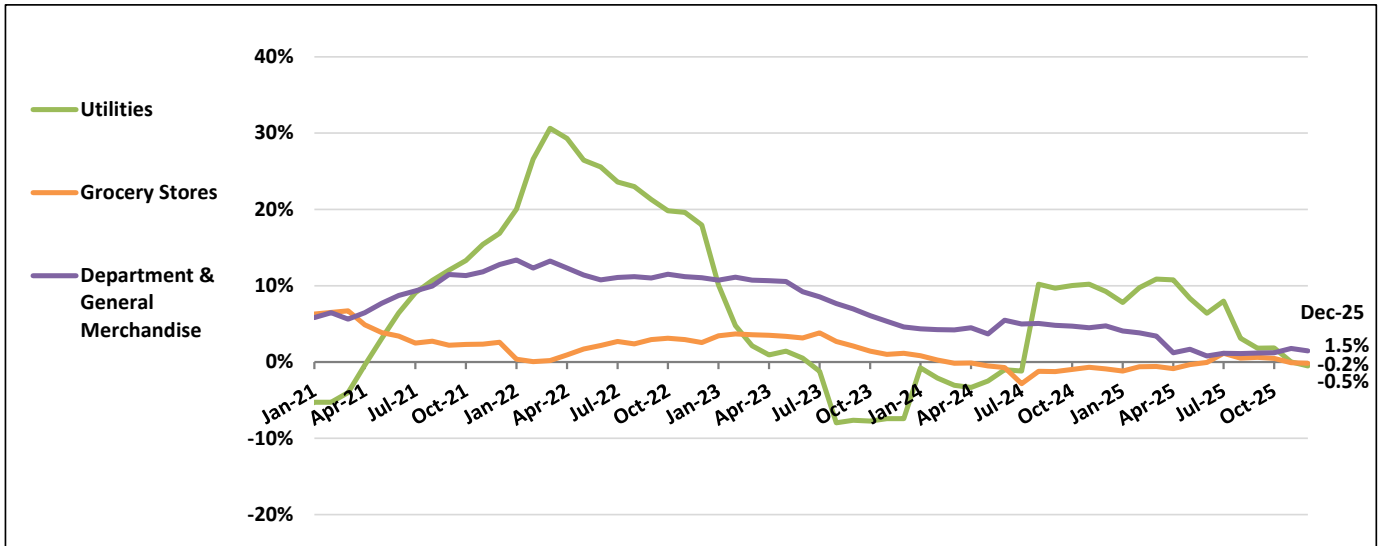
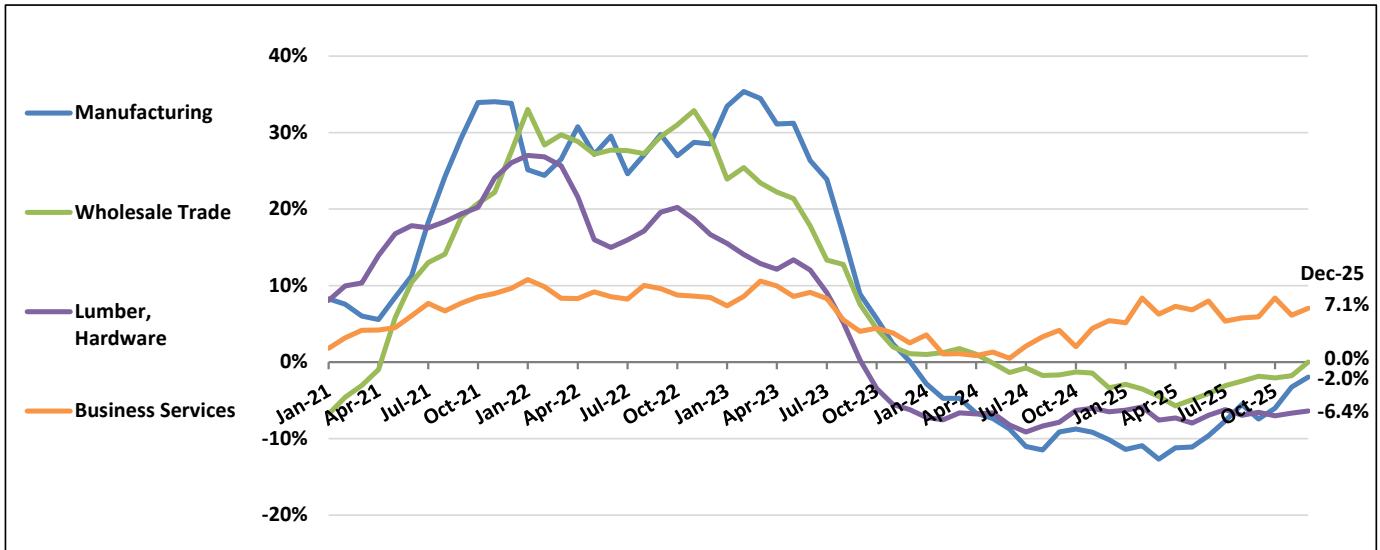


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OVERALL FUND SUMMARY FOCUS

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.

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.

General Fund 1-2

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 the budget.

Sales & Use Tax Fund 3

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.

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.

Municipal Sales & Use Tax Collections 4

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.

Compilation of Other Funds 5-7

Special Revenue Funds 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.

Capital Project Funds 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.

Tax Increment Financing District Fund is a public financing method used to help bring about improvements for redevelopment.

Enterprise Fund Summary of Cash Flows 8

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.

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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

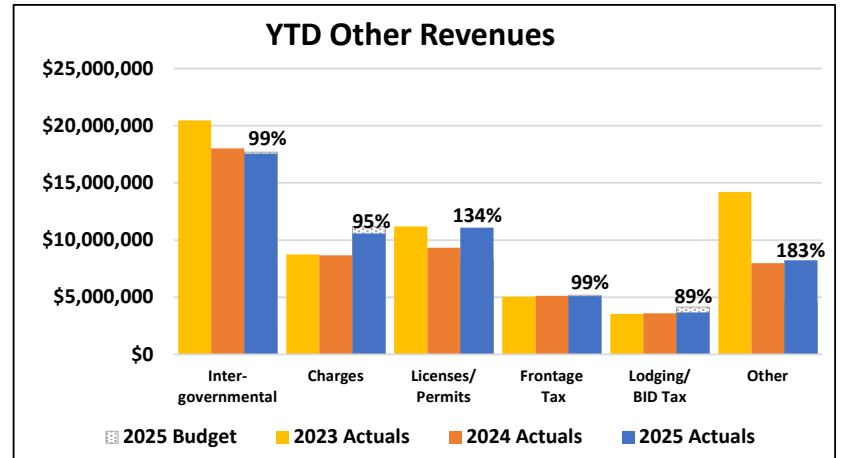
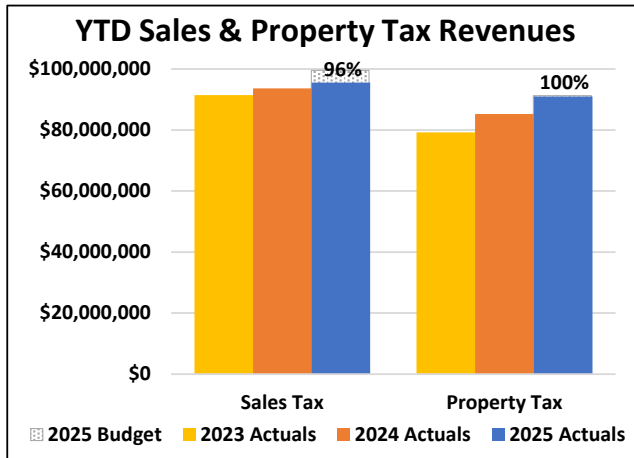
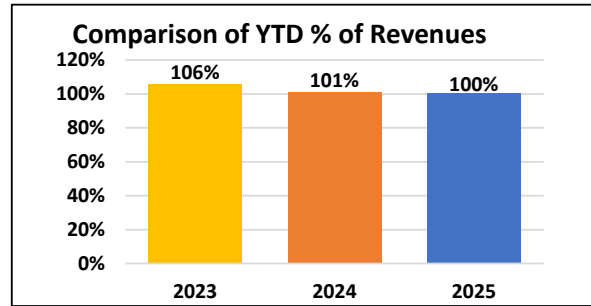
This summary provides the details of the City's total outstanding debt summarized by each debt issue that is outstanding or has been approved but not yet issued, the general purpose for each debt issuance, maturity date, the source of repayment, and the interest rates for each issue. The summary is organized 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	(3,191,061)
Cash Balance Dec 31	\$ 81,375,018

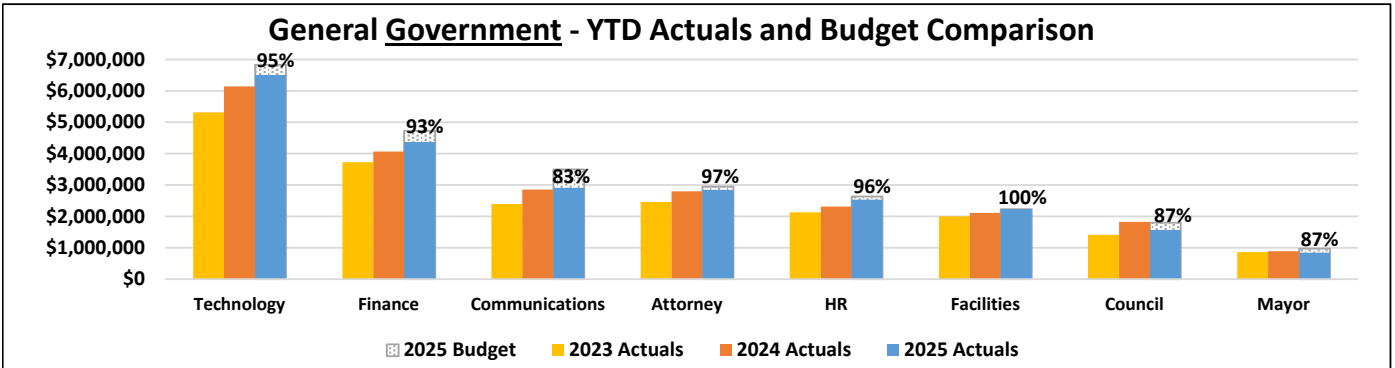
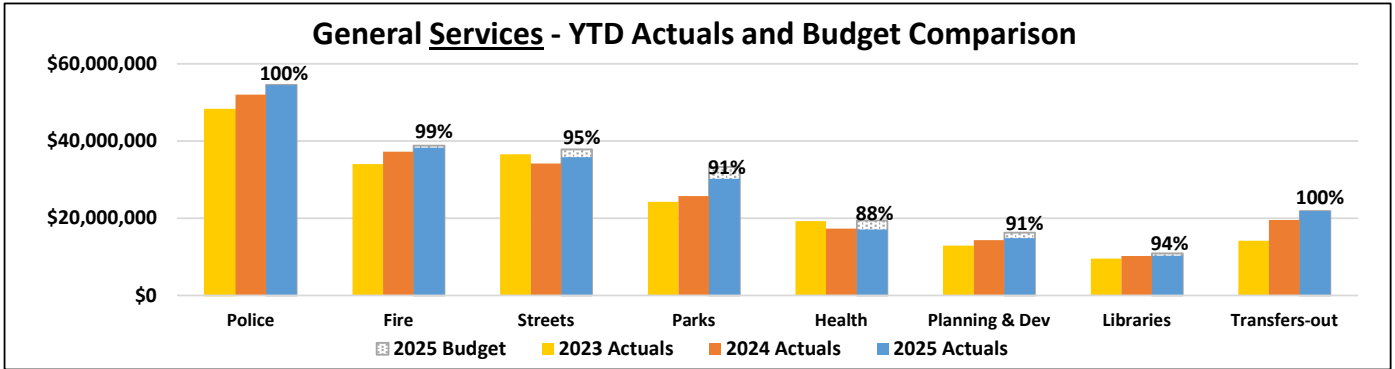
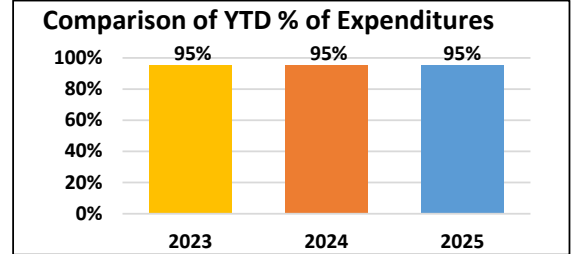


Revenue	Current Budget	Actual	YTD Revenue to Budget		
			2025	2024	2023
Property Tax	\$ 91,269,538	\$ 90,938,079	100%	100%	101%
Sales Tax	99,587,663	95,533,726	96%	96%	102%
Frontage Tax	5,175,782	5,101,709	99%	100%	99%
Lodging and BID Tax	4,135,000	3,682,425	89%	90%	97%
Total Taxes	200,167,983	195,255,939	98%	98%	101%
Alcohol	2,051,726	2,928,192	143%	421%	400%
Zoning and Contractor	4,935,825	6,994,671	142%	143%	140%
Health and Business	393,160	421,481	107%	111%	101%
Cable Franchise	865,000	693,405	80%	85%	88%
Other	40,300	56,222	140%	114%	124%
Total Licenses and Permits	8,286,011	11,093,971	134%	156%	168%
Federal and State Grants	8,224,989	6,347,395	77%	84%	94%
Motor Vehicle License, Wheel Tax, Highway & Bridge	3,522,259	3,639,568	103%	103%	99%
County Library Support	1,485,000	1,485,000	100%	100%	100%
Liquor Tax Reversion	1,100,000	1,307,858	119%	118%	133%
Bank Franchise Tax	2,000,002	3,093,184	155%	110%	145%
Health and Fire Reversion	1,259,000	1,583,195	126%	119%	126%
Other	85,000	106,193	125%	125%	127%
Total Intergovernmental	17,676,250	17,562,392	99%	95%	104%
Health	3,694,455	5,036,978	136%	114%	108%
Parks & Recreation	4,366,949	3,287,034	75%	106%	101%
Highways & Streets	1,741,580	702,471	40%	65%	153%
Planning	406,170	738,348	182%	61%	92%
Fire	820,600	691,415	84%	70%	48%
Police	150,500	121,639	81%	74%	96%
Other	2,100	2,915	139%	157%	83%
Total Charges for Goods and Services	11,182,354	10,580,800	95%	96%	105%
Fines	609,000	820,038	135%	124%	139%
Investment Revenue	2,020,000	4,586,595	227%	857%	793%
Opioid Settlement Reimbursement	457,500	357,000	78%	78%	0%
Downtown Sioux Falls BID	475,000	521,779	110%	103%	165%
Damage Recovery & Collections	355,500	504,086	142%	105%	84%
Miscellaneous Revenue	407,800	1,317,855	323%	153%	218%
Contributions	182,000	137,413	76%	69%	66%
Total Other	4,506,800	8,244,767	183%	234%	273%
Total General Fund Revenue	\$ 241,819,398	\$ 242,737,869	100%	101%	106%
Right-to-Use and Subscription Assets		215,327			
Total General Fund Sources		\$ 242,953,196			

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

December 31, 2025

Fund Balance - Budget Expectations	Current Budget	Actual
Beginning Balance Jan 1	\$81,140,145	\$81,140,145
Revenues	241,819,398	242,737,869
Expenditures	(258,514,049)	(246,737,546)
Budgeted Use of Reserves	(16,694,651)	(3,999,677)
Change in Restriction		(2,077,648)
Available Balance		\$75,062,820
% Available Fund Balance to Budget		29.0%



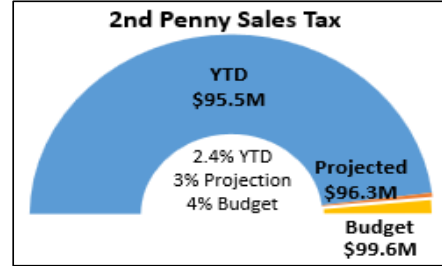
Expenditures by Department	Current Budget	Expenditures	Encumbered	YTD Expenditures to Budget		
				2025	2024	2023
Mayor	\$ 970,530	\$ 840,293	\$ -	87%	95%	95%
City Council	1,800,394	1,572,655	-	87%	83%	84%
Attorney	2,951,324	2,848,342	-	97%	100%	90%
HR	2,631,932	2,529,822	-	96%	97%	89%
Finance	4,728,065	4,374,517	-	93%	93%	97%
Facilities Management	2,229,672	2,229,672	-	100%	91%	75%
Innovation & Technology	6,830,242	6,513,092	-	95%	90%	83%
Communications	3,497,330	2,911,453	-	83%	90%	83%
Total General Government	25,639,488	23,819,845	-	93%	92%	86%
Fire	38,771,582	38,296,374	-	99%	100%	98%
Police	54,521,707	54,446,990	-	100%	99%	95%
Total Public Safety	93,293,289	92,743,363	-	99%	100%	96%
Total Highways & Streets	37,807,969	35,806,838	-	95%	94%	95%
Total Public Health	19,369,366	17,123,154	-	88%	87%	97%
Parks	33,289,984	30,233,137	-	91%	95%	96%
Libraries	10,924,812	10,263,162	-	94%	99%	96%
Total Culture & Recreation	44,214,796	40,496,299	-	92%	96%	96%
Total Planning & Development Services	16,302,141	14,861,047	-	91%	84%	97%
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	1,000,000	-	100%	100%	100%
Fleet Management	8,000,000	8,000,000	-	100%	-	-
Enterprise Network Technology	1,800,000	1,800,000	-	100%	-	-
Transfers	21,887,000	21,887,000	-	100%	100%	100%
Total General Fund Expenditures	\$ 258,514,049	\$ 246,737,546	\$ -	95%	95%	95%
Right-to-Use and Subscription Assets		215,327				
Total General Fund Uses		\$ 246,952,873				

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

December 31, 2025

Fund Balance	
Fund Balance Jan 1	\$ 98,507,167
Net Revenues and Expenditures	7,192,548
Fund Balance Dec 31	\$ 105,699,715
Deferred Revenues	1,564,708
Less Inventory	(4,653,473)
Less Restricted/Designated (Debt)	(15,661,567)
Less Committed (Encumbered/Carryforwards)	(73,438,475)
2025 Ending Available Fund Balance	\$ 13,510,908
Pending Supplement (Platting Fees - January)	\$ (600,000)
3% Required Reserves (Resolution 104-25)	(2,972,630)
Available Fund Balance	\$ 9,938,278

Year-to-Date Cash Balances	
Cash Balance Jan 1	\$ 97,939,941
Change in Cash Balance	(1,954,279)
Cash Balance Dec 31	\$ 95,985,662
Less Designated Cash	(16,672,417)
Less Restricted Cash	(987,688)
Less Cash in Trust	(13,948,061)
Available Cash Balance	\$ 64,377,496



Revenues	Current Budget	Actual
2nd Penny Sales Tax	\$ 99,587,663	\$ 95,533,726
Interest Earned on Trust Investments	1,500,000	4,417,288
Platting Fees	3,300,000	3,936,067
Other	150,000	270,891
Transfers	-	135,321
Federal/State Grants & Intergovernmental	53,136,865	10,889,994
Highways & Streets		
RURAL (Arrowhead & Veterans Intersection)	25,000,000	7,157,491
FRA Grant (Marion Rd. BNSF Overpass)	25,000,000	-
Bridge Improvement Grant	2,016,943	3,047,081
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	70,000
Contributions	20,225,178	7,693,771
Parks & Recreation		
First Tee/Various Donors-Elmwood CH	216,370	(18,578)
Various Donors-Midco Ninja Course	500,000	-
McKenna Park	2,500,000	564,549
Great Plains Zoo-Zoo Master Plan	218,300	-
Levitt Expansion	5,500,000	4,684,462
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	2,000,000	-
SDDOT-Various Projects	2,891,384	-
Developer-6th St & Foss/Veterans Prkwy	1,293,261	60,000
City of Tea-85th St & I29	1,000,000	1,000,000
Minnehaha County-Marion Road	-	18,564
Library Memorial/Estate	7,000	24,590
Bond Proceeds	-	239,350
Total Sales/Use Tax Fund Revenue	\$ 177,899,706	\$ 123,116,408

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.	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 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 and encumbered.	Funds received.
Funds received.	Funds received.

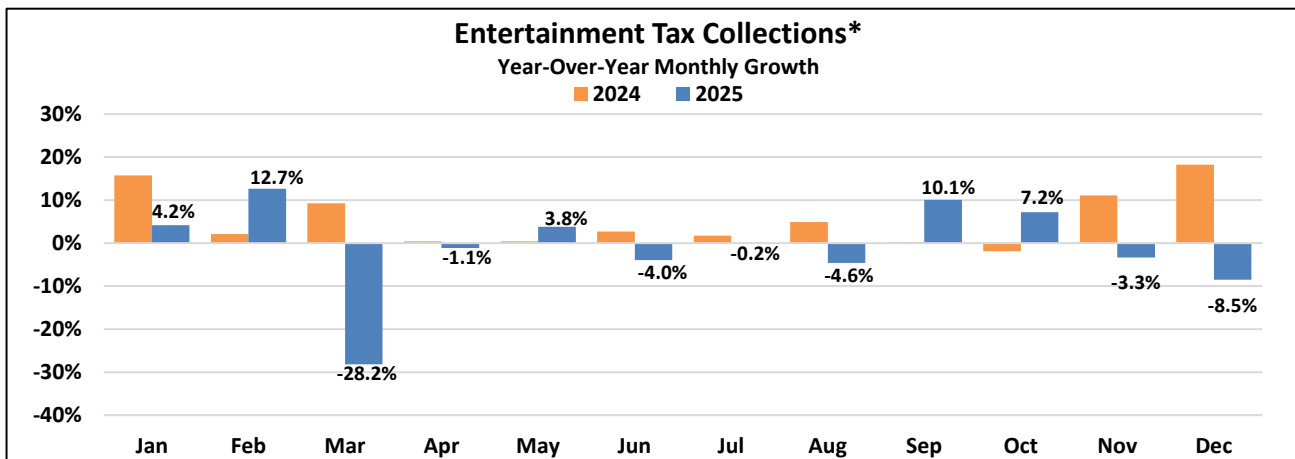
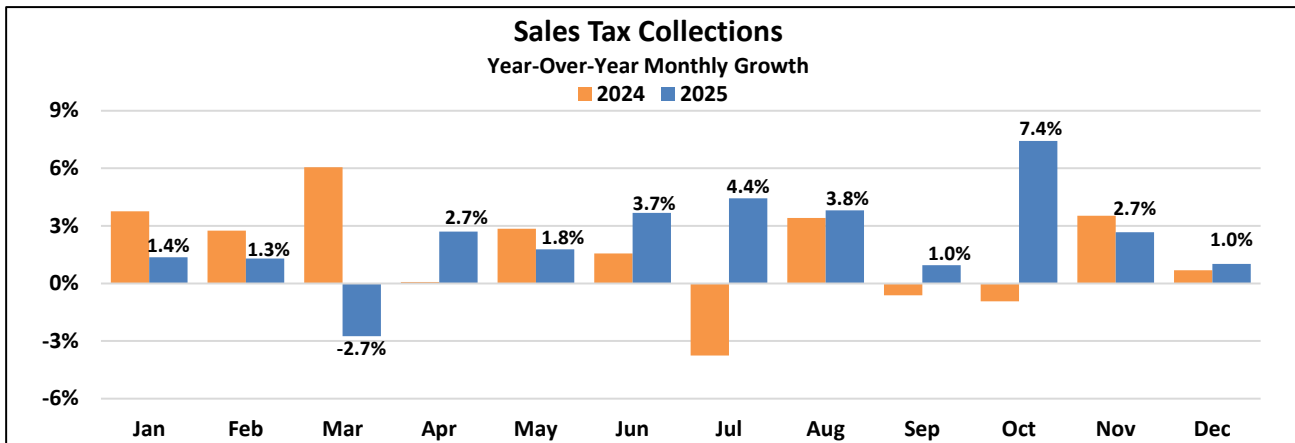
Expenditures by Department	Current Budget	Expended	Encumbered	Carryforwards	Balance
Highways & Streets	\$ 170,469,791	\$ 65,449,120	\$ 33,647,343	\$ 31,064,248	\$ 40,309,080
Parks & Recreation	41,417,628	24,660,018	7,144,830	7,986,619	1,626,161
Fire	7,200,323	2,608,842	3,156,151	1,435,330	-
Police	6,489,618	2,937,276	20,466	3,320,042	211,835
Facilities Management	638,202	-	-	638,202	-
Library	1,151,474	1,024,745	29,617	85,994	11,118
Planning & Development Services	200,867	98,858	3,448	57,000	41,561
Communications	446,202	216,225	652	229,325	-
Health	336,900	100,520	-	232,310	4,070
Total Departmental Expenditures	228,351,005	97,095,605	44,002,507	45,049,070	42,203,824
Total Debt Service	20,993,578	15,790,471	-	-	5,203,107
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	3,037,785	-	-	-
Total Sales/Use Tax Fund Expenditures	\$ 252,382,368	\$ 115,923,861	\$ 44,002,507	\$ 45,049,070	\$ 47,406,931

Less Other Financing Sources					
Police	(184,500)	(111,548)	(6,453)	(66,499)	-
Highways and Streets	(61,200,451)	(7,332,047)	(8,964,234)	(4,631,354)	(40,272,816)
Parks	(12,650,091)	(5,001,573)	(3,233,527)	(2,915,312)	(1,499,680)
Library	(77,000)	(76,999)	-	-	(1)
Total Sales/Use Tax Supported	\$ 178,270,326	\$ 103,401,694	\$ 31,798,293	\$ 37,435,905	\$ 5,634,435

Municipal Sales/Use Tax Collections (Accrual Basis)

December 31, 2025

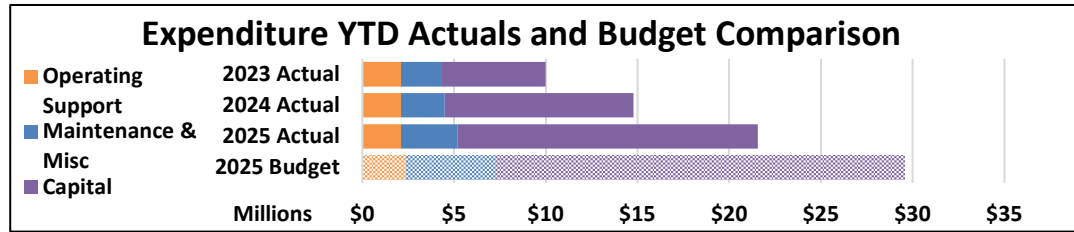
	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax	
	2025 1%	2024 1%	2025 1%	2024 1%	2025 1%	2024 1%
January	\$ 9,305,413	\$ 9,179,501	\$ 9,305,413	\$ 9,179,501	\$ 1,023,012	\$ 981,746
February	7,005,218	6,915,603	7,005,218	6,915,603	909,970	807,779
March	6,495,823	6,679,191	6,495,823	6,679,191	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	7,936,811	7,861,317	7,936,811	7,861,317	1,163,087	1,056,550
October	8,409,494	7,828,185	8,409,494	7,828,185	1,021,203	952,782
November	8,181,622	7,968,796	8,181,622	7,968,796	1,002,765	1,037,372
December	7,728,423	7,649,922	7,728,423	7,649,922	947,409	1,035,321
Total Current Collections YTD	\$ 95,244,111	\$ 92,979,062	\$ 95,244,111	\$ 92,979,062	\$ 11,705,728	\$ 11,814,880
% Change Current Collections YTD	2.4%	1.5%	2.4%	1.5%	-0.9%	5.1%
Adjustments to Current Collections						
State Audit Collections/Adjustments	445,108	688,839	445,108	688,839	(4,605)	27,624
City Economic Development Refund (Ord. 42-05)	(155,493)	(19,774)	(155,493)	(19,774)	-	-
Net Revenue YTD	\$ 95,533,725	\$ 93,648,127	\$ 95,533,725	\$ 93,648,127	\$ 11,701,123	\$ 11,842,504
% Change YTD Net Revenue	2.0%	2.4%	2.0%	2.4%	-1.2%	5.2%



*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	
Beginning Balance Jan 1	\$30,819,607
Less Restricted	(13,185,471)
Spendable Fund Balance	17,634,136
Revenues	13,641,722
Expenditures	(21,551,833)
Net Change	(7,910,111)
Available Balance	\$9,724,025
Less Encumbrances	(880,168)
Less Carryforwards	(4,440,426)
Remaining Available Balance	\$4,403,431
Available Cash Balance	\$10,995,758

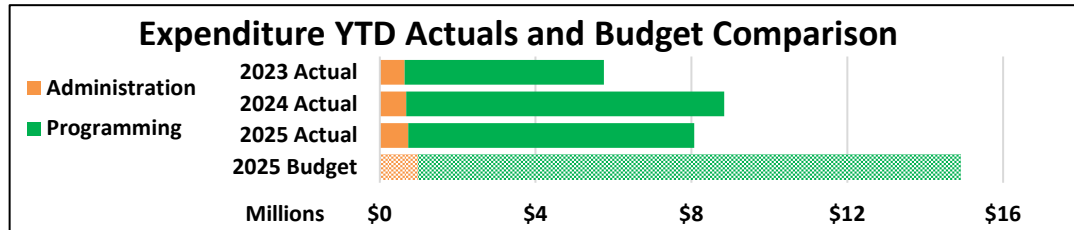
Revenues	Budget	Actual	% Budget
Entertainment Tax	12,179,049	11,701,124	96%
Other	3,068,000	1,940,598	63%
Total Revenues	\$ 15,247,049	\$ 13,641,722	89%

Expenditures	Events Complex				Sioux Falls Stadium			
	Budget	Actual	Committed	% Budget	Budget	Actual	Committed	% Budget
Operating Support	-	-	-	-	286,626	-	-	0%
Maintenance & Misc.	2,704,949	1,307,371	-	48%	650,518	531,446	-	82%
Capital	15,338,231	11,655,121	347,283	78%	576,651	320,721	-	56%
Total	\$ 18,043,180	\$ 12,962,492	\$ 347,283	74%	\$ 1,513,795	\$ 852,167	\$ -	56%

Expenditures	Washington Pavilion				Orpheum Theatre			
	Budget	Actual	Committed	% Budget	Budget	Actual	Committed	% Budget
Operating Support	1,750,000	1,750,000	-	100%	345,000	345,000	-	100%
Maintenance & Misc.	1,307,952	1,182,447	-	90%	270,342	79,664	-	29%
Capital	5,160,035	3,747,498	478,745	82%	1,138,894	632,566	54,140	60%
Total	\$ 8,217,987	\$ 6,679,944	\$ 478,745	87%	\$ 1,754,236	\$ 1,057,230	\$ 54,140	63%

HOUSING FUND (260)

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



Fund Balance	
Beginning Balance Jan 1	\$35,295,802
Less Restricted	(27,852,739)
Balance Sheet Adjustments	1,916,249
Spendable Fund Balance	7,443,063
Revenues	5,983,530
Expenditures	(8,069,716)
Net Change	(2,086,187)
Available Balance	\$7,273,125
Less Encumbrances	(825,428)
Remaining Available Balance	\$6,447,697

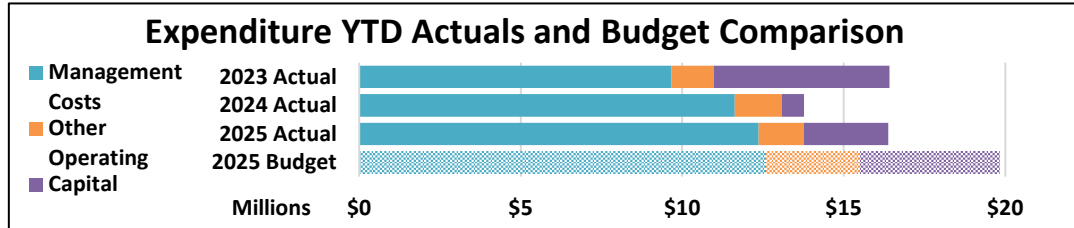
Cash Balances	
Current	\$ 7,307,815
30-40% Units	-
Public Safety Homebuyers	(100,000)
Rental Rehab State Flex	(939,700)
CDBG and HOME Grants	(196,384)
Property Tax Relief	(1,654)
Strategic Funds	(1,497,369)
Rehabilitation	(194,722)
Revitalization	(3,877,985)
Available Cash Balance	\$ 500,000

Revenues	Budget	Actual	% Budget
Grants	3,369,895	1,785,946	53%
Other	791,708	1,414,784	179%
Transfers-in	2,782,799	2,782,799	100%
Total Revenues	\$ 6,944,402	\$ 5,983,530	86%

Expenditures	Budget	Actual	Committed	% Budget
Administration	999,465	727,597	-	73%
Community Connected Srv.	1,277,099	1,682,780	15,000	133%
Revitalization/Rehabilitation	2,937,278	2,015,829	388,109	82%
Housing Development	9,694,167	3,643,510	422,319	42%
Total Expenditures	\$ 14,908,009	\$ 8,069,716	\$ 825,428	60%

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.



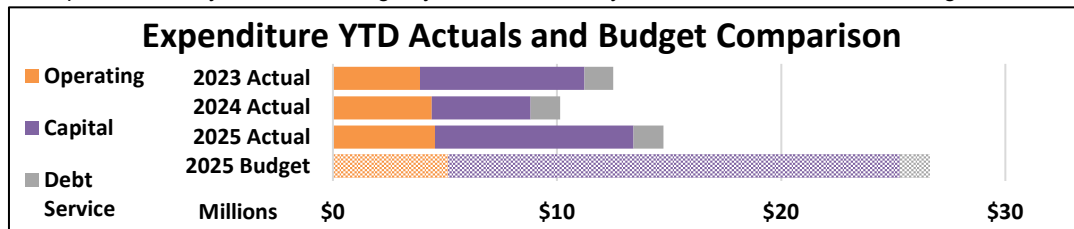
Revenues	Budget	Actual	% Budget	
Federal Grants	5,986,718	6,074,095	101%	
State Operating	75,000	94,135	126%	
Transfers In (GF/STF)	9,413,511	9,413,511	100%	
Miscellaneous	-	66,314	-	
Total Revenues	\$ 15,475,229	\$ 15,648,054	101%	

Expenditures	Budget	Actual	Committed	% Budget
Mngmt. Operating Costs	12,614,433	12,366,152	-	98%
Other Operating	2,909,782	1,404,375	-	48%
Capital	4,280,200	2,601,601	19,500	61%
Total Expenditures	\$ 19,804,415	\$ 16,372,128	\$ 19,500	83%

Fund Balance	
Beginning Balance Jan 1	\$13,877,938
Less Restricted	-
Spendable Fund Balance	13,877,938
Revenues	15,648,054
Expenditures	(16,372,128)
Net Change	(724,074)
Available Balance	\$13,153,864
Less Encumbrances	(19,500)
Less Carryforwards	(1,100,000)
Remaining Available Balance	\$12,034,364
Available Cash Balance	\$14,112,724

STORM DRAINAGE FUND (272)

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



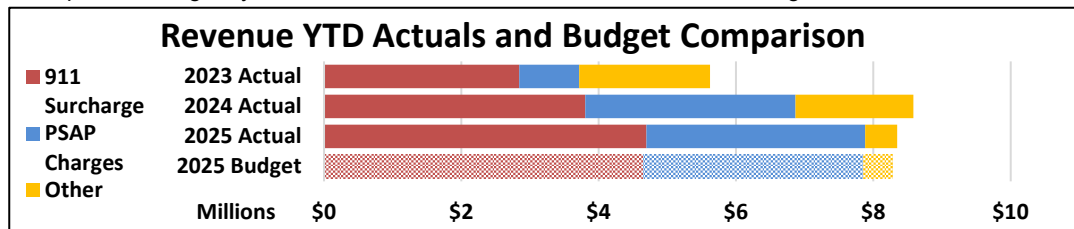
Revenues	Budget	Actual	% Budget	
Taxes (Frontage)	14,345,250	15,130,289	105%	
Special Assessments	1,774,820	2,176,562	123%	
Miscellaneous	5,843,259	1,129,885	19%	
Total Revenues	\$ 21,963,329	\$ 18,436,736	84%	

Expenditures	Budget	Actual	Committed	% Budget
Operating	5,150,708	4,548,054	-	88%
Capital	20,156,177	8,867,928	1,378,937	51%
Debt Service	1,324,290	1,324,290	-	100%
Total Expenditures	\$ 26,631,175	\$ 14,740,273	\$ 1,378,937	61%

Fund Balance	
Beginning Balance Jan 1	\$20,734,833
Less Restricted	-
Spendable Fund Balance	20,734,833
Revenues	18,436,736
Expenditures	(14,740,273)
Net Change	3,696,463
Available Balance	\$24,431,296
Less Encumbrances	(1,378,937)
Less Carryforwards	(9,533,202)
Remaining Available Balance	\$13,519,157
Available Cash Balance	\$24,902,544

911 DISPATCH FUND (290)

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



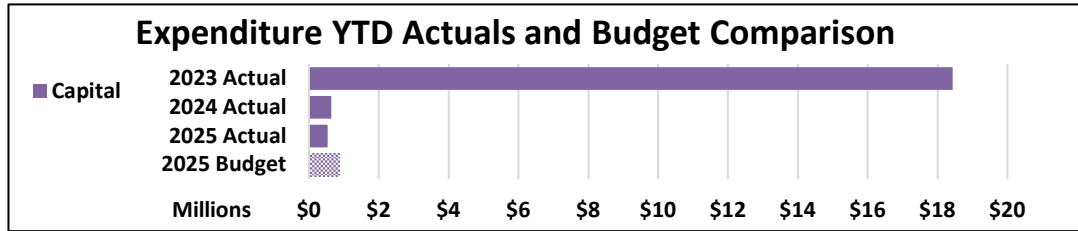
Revenues	Budget	Actual	% Budget	
911 Surcharge Fees	4,654,983	4,693,619	101%	
Inter-governmental	317,128	-	0%	
PSAP Service Charges	3,195,039	3,188,135	100%	
Miscellaneous	109,854	464,646	423%	
Total Revenues	\$ 8,277,004	\$ 8,346,401	101%	

Expenditures	Budget	Actual	Committed	% Budget
Operating	6,589,334	6,245,334	-	95%
Capital	325,000	39,158	44,819	26%
Total Expenditures	\$ 6,914,334	\$ 6,284,492	\$ 44,819	92%

Fund Balance	
Beginning Balance Jan 1	\$2,721,356
Revenues	8,346,401
Expenditures	(6,284,492)
Net Change	2,061,908
Available Balance	\$4,783,264
Less Encumbrances	(44,819)
Less Carryforwards	(248,094)
Remaining Available Balance	\$4,490,351
Available Cash Balance	\$4,609,040

PUBLIC SAFETY BOND FUND (593)

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



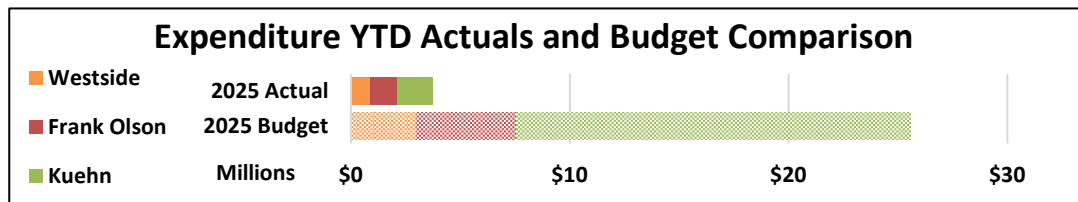
Fund Balance	
Beginning Balance Jan 1	\$1,213,825
Revenues	(74,557)
Expenditures	(534,164)
Net Change	(608,721)
Available Balance	\$605,104
Less Encumbrances	(134,873)
Less Carryforwards	(197,318)
Remaining Available Balance	\$272,913
Available Cash Balance	\$733,127

Revenues	Budget	Actual	% Budget
Investment	-	(74,557)	-
Total Revenues	\$ -	\$ (74,557)	-

Expenditures	Budget	Actual	Committed	% Budget
Capital	866,355	534,164	134,873	77%
Total Expenditures	\$ 866,355	\$ 534,164	\$ 134,873	77%

RECREATION AND AQUATICS 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.



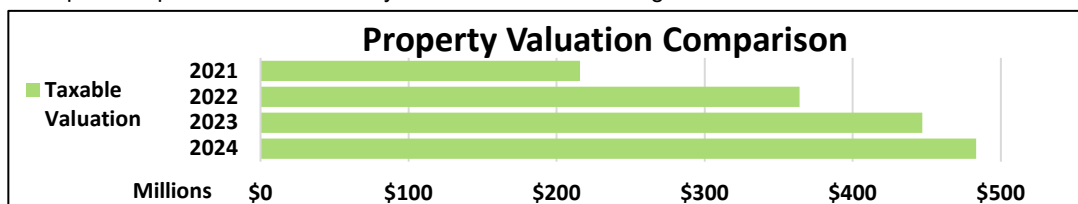
Fund Balance	
Beginning Balance Jan 1	\$0
Revenues	26,044,899
Expenditures	(3,741,225)
Net Change	22,303,674
Available Balance	\$22,303,674
Less Encumbrances	(3,862,866)
Less Carryforwards	(18,175,321)
Remaining Available Balance	\$265,488
Available Cash Balance	\$22,804,281

Revenues	Budget	Actual	% Budget
Bond Proceeds	25,552,300	25,496,389	100%
Investment	-	548,510	-
Total Revenues	\$ 25,552,300	\$ 26,044,899	102%

Expenditures	Budget	Actual	Committed	% Budget
Westside Recreation	3,000,000	861,711	99,303	32%
Frank Olson Park	4,552,300	1,279,373	3,272,927	100%
Kuehn Park	18,000,000	1,600,140	490,636	12%
Total Expenditures	\$ 25,552,300	\$ 3,741,225	\$ 3,862,866	30%

T.I.F. DISTRICT FUND (396)

Description: Improvements funded by Tax Increment Financing.



Fund Balance	
Beginning Balance Jan 1	\$22
Revenues	7,094,314
Expenditures	(7,094,314)
Net Change	-
Available Balance	\$22
Available Cash Balance	\$ 600,528

Revenues	Budget	Actual	% Budget
Property Taxes	8,965,000	7,094,314	79%
Total Revenues	\$ 8,965,000	\$ 7,094,314	79%

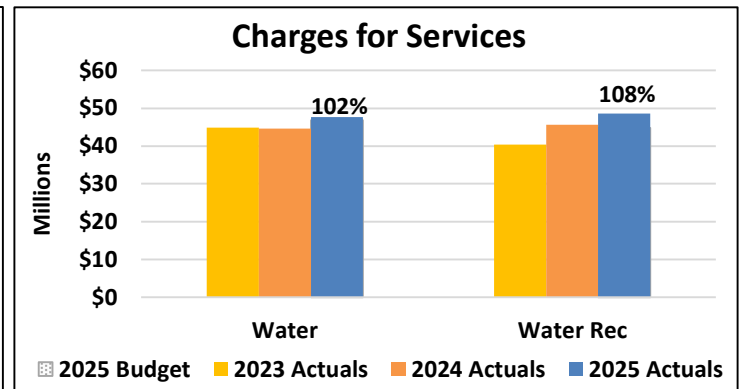
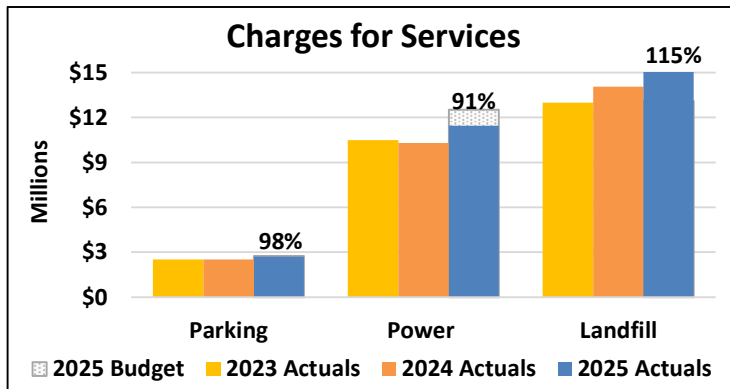
Expenditures	Budget	Actual	Committed	% Budget
Reimbursement	8,965,000	7,094,314	-	79%
Total Expenditures	\$ 8,965,000	\$ 7,094,314	\$ -	79%

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	4,601,948	4,750,000
TIF #11 Bancroft	2011-2031	295,270	5,826	4,277,999	73,723	637,935	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	1,876,744	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,691,952	33,382	16,224,820	279,602	2,297,987	3,600,000
TIF #16 Whittier Heights	2012-2032	258,187	5,094	24,254,334	417,975	1,919,655	2,820,000
TIF #18 Phillips Avenue Lofts	2013-2033	770,775	15,207	10,921,548	188,211	1,339,269	2,560,000
TIF #20 Washington Square	2015-2035	357,287	7,049	28,142,156	484,974	2,401,079	2,900,000
TIF #21 Cascade (Phillips)	2017-2037	396,256	7,818	34,416,292	593,096	2,413,956	4,100,000
TIF #23 Foundation Park North	2020-2040	3,522,542	86,197	160,178,371	3,055,883	8,904,617	94,371,313
TIF #24 Steel District	2021-2041	1,591,054	31,391	50,754,301	874,649	1,085,404	21,508,407
TIF #25 Cherapa Place	2021-2041	24,102,300	475,538	80,063,971	1,379,742	1,280,025	25,375,592
TIF #26 East Ridge District	2022-2042	-	-	1,339,336	23,081	22,354	2,140,000

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	\$ 11,454,320	\$ 3,218,048	\$ 15,085,289	\$ 47,635,904	\$ 48,587,382
Operating Expenses	(10,238,944)	(2,872,583)	(13,864,527)	(34,151,981)	(34,651,199)
Operating Income	1,215,376	345,465	1,220,762	13,483,923	13,936,183
Adj. of Operating Income to Cash Flow Basis*	1,804,788	1,282,493	3,640,627	161,327,126	27,099,736
Cash Flows From Operating Activities	3,020,164	1,627,958	4,861,389	174,811,049	41,035,919
Capital Activities	(5,706,143)	-	(4,796,392)	(17,352,114)	(80,389,834)
Transfers	-	-	-	-	(135,321)
Financing (Debt) Activities	(5)	(1,459,964)	(16)	(4,602,610)	32,415,740
Cash Flows From Capital & Related Financing	(5,706,148)	(1,459,964)	(4,796,408)	(21,954,724)	(48,109,415)
Cash Flows From Investing Activities	436,678	183,091	1,023,535	4,151,348	1,887,505
Net increase (Decrease) in Cash	(2,249,306)	351,085	1,088,516	157,007,673	(5,185,991)
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	7,069,643	3,761,016	23,017,406	190,159,384	41,801,009
Restricted Cash	-	(1,969,820) ¹	(12,180,236) ²	(7,772,814) ¹	-
Restricted Cash for Future Water Projects	-	-	-	(145,800,090) ³	-
Available Cash and Cash Equivalents	\$ 7,069,643	\$ 1,791,196	\$ 10,837,170	\$ 36,586,480	\$ 41,801,009

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

¹ Debt Reserve and Current Year Payment

² Closure/Postclosure Costs

³ Designated for Future Water Projects (Ord. 39-25)

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)	1,099,836	15,635,051	(2,856,593)	2,258	281
Cash and Cash Equivalents, Ending	\$ 9,573,419	\$ 26,053,533	\$ 13,419,972	\$ 49,738	\$ 6,350

	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)	799,246	(1,558,396)	125,782
Cash and Cash Equivalents, Ending	\$ 5,909,130	\$ 1,161,034	\$ 2,761,541

Fund/Department	Current Budget	Expensed	Encumbered	Carryforward	Balance	% Expended & Encumbered
Sales Tax						
Highways & Streets	\$ 170,469,791	\$ 65,433,842	\$ 33,647,344	\$ 31,064,248	\$ 40,324,357	58%
Sales Tax	109,269,340	58,101,795	24,683,110	26,432,894	51,541	
Platting Fees	-	-	-	-	-	
ARPA	-	-	-	-	-	
County	-	-	-	-	-	
State & Federal Contributions/Grants	59,907,190	6,476,542	8,940,107	4,217,725	40,272,816	
Outside Contributions	1,293,261	855,505	24,127	413,629	-	
Parks & Recreation	41,417,628	24,660,018	7,144,829	7,986,619	1,626,162	77%
Sales Tax	28,767,537	19,658,446	3,911,302	5,071,307	126,482	
ARPA	615,421	615,421	-	-	-	
State & Federal Contributions/Grants	250,000	171,256	-	-	78,744	
Outside Contributions	11,784,670	4,214,895	3,233,527	2,915,312	1,420,936	
Facilities Management	638,202	-	-	638,202	-	0%
Communications	446,202	216,225	652	229,325	-	49%
Health	336,900	100,520	-	232,310	4,070	30%
Planning & Development Services	200,867	98,858	3,448	57,000	41,561	51%
Fire	7,200,323	2,608,842	3,156,151	1,435,330	-	80%
Police	6,489,618	2,937,276	20,466	3,320,042	211,835	46%
Sales Tax	6,305,118	2,825,728	14,014	3,253,543	211,834	
State & Federal Contributions/Grants	184,500	111,548	6,452	66,499	1	
Library	1,151,474	1,024,745	29,617	85,994	11,118	92%
Sales Tax	1,074,474	947,746	29,617	85,994	11,117	
County Contributions	70,000	69,999	-	-	1	
Outside Contributions	7,000	7,000	-	-	-	
Total Sales Tax	228,351,005	97,080,327	44,002,507	45,049,070	42,219,101	62%
Entertainment Tax						
Events Complex	6,743,731	3,275,980	293,581	2,782,233	391,937	53%
Orpheum	1,138,894	632,566	54,140	444,088	8,100	60%
Washington Pavilion	5,160,035	3,747,498	478,744	813,797	119,996	82%
Sioux Falls Stadium	576,651	320,721	-	238,651	17,279	56%
Land Acquisition	8,594,500	8,379,141	53,703	161,656	-	98%
Total Entertainment Tax	22,213,811	16,355,906	880,168	4,440,425	537,312	78%
Transit	4,280,200	2,601,601	19,500	1,100,000	559,099	61%
Storm Drainage	20,156,177	8,867,928	1,378,937	9,533,202	376,109	51%
Drainage Fees	17,853,018	8,867,928	1,375,778	7,333,202	276,110	
SRF Loan	2,303,159	-	3,159	2,200,000	100,000	
911 Dispatch	325,000	32,087	44,819	248,094	-	24%
Public Safety Facility Bond Construction	866,355	534,164	134,873	197,318	-	77%
Recreation Bond Construction Fund	25,552,300	3,514,114	3,862,866	18,175,320	-	29%
Electric Light	13,778,974	5,700,376	2,895,998	350,000	4,832,600	62%
Public Parking	230,000	-	-	155,000	75,000	0%
Sanitary Landfill	6,872,336	4,796,392	184,639	1,264,095	627,210	72%
User Fees	6,384,539	4,308,595	184,639	1,264,095	627,210	
Grant	487,797	487,797	-	-	-	
Water	45,868,984	17,861,276	5,812,940	19,157,118	3,037,650	52%
User Fees	33,522,653	14,093,036	5,564,440	12,382,474	1,482,703	
Platting Fees	65,000	-	-	-	65,000	
SRF Loan	12,281,331	3,768,240	248,500	6,774,644	1,489,947	
Water Reclamation	220,908,201	80,789,834	36,189,251	102,507,335	1,421,781	53%
User Fees	36,545,382	16,736,112	5,191,719	14,135,446	482,105	
ARPA	14,103,000	14,103,000	-	-	-	
SRF Loan	168,150,341	48,841,848	30,936,604	88,371,889	-	
Outside Contributions	2,109,477	1,108,874	60,928	-	939,675	
Facilities Management	8,820,526	1,027,897	731,726	4,331,533	2,729,370	20%
User Fees	8,596,496	803,867	731,726	4,331,533	2,729,370	
Grant	224,030	224,030	-	-	-	
Fleet	16,347,710	3,639,190	1,524,616	10,824,213	359,691	32%
Technology Revolving	3,690,237	2,286,391	13,917	-	1,389,930	62%
Total Capital (CIP & OCEP)	\$ 618,261,816	\$ 245,087,483	\$ 97,676,757	\$ 217,332,723	\$ 58,164,853	55%

2025 Capital Projects and Equipment Summary

December 31, 2025

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Carryforward	Balance
HIGHWAYS & STREETS								
11006	Arterial Street Improvements		19,943,346	(17,037,346)	-	-	-	2,906,000
11012	Arterial Intersection Improvements	I	1,989,723	(1,864,948)	66,634	58,141	-	-
11064	Arrowhead Parkway Improvements	I	33,231,037	16,797,543	17,976,489	18,580,966	1,874,309	11,596,816
11107	Tallgrass Avenue Improvements	I	465,380	-	101,953	70,487	-	292,939
11108	57th Street from Vets Pkwy to Six Mile Rd	I	578,291	(80,252)	236,394	66,090	113,703	81,852
11123	Westport Avenue Improvements	PD	31,178	-	-	24,144	7,034	-
11127	85th Street from Louise Ave to Minn Ave	PD	11,839	(5,305)	-	-	6,534	-
11128	Ebenezer Ave from Madison St to 5th	PD	3,496	-	-	-	3,496	-
11129	85th Street form Sundowner to Heritage Pkwy	I	2,031,270	(279,000)	1,734,741	-	-	17,529
11130	Maple/Park Street Improvements	PD	101,000	-	100,644	-	356	-
11132	Benson Road Improvements	I	1,086,584	-	291,704	223,210	571,670	-
11003	Major Street Reconstruction		18,944,205	(18,944,205)	-	-	-	-
11097	Minnesota Ave, Russell to 18th St	I	943,534	3,717,551	271,861	24,710	4,364,514	-
11015	Collector Street Expansion	I	792,927	(517,732)	200,011	-	68,707	6,477
11001	Concrete Pavement Restoration	I	5,850,005	(750,000)	4,040,178	151,234	908,593	-
11002	School Dist/Park Site Coordination	D	275,000	(135,000)	-	-	140,000	-
11007	Downtown Area Street & Utility Improvements	I	4,194,469	(2,404,000)	170,852	121,733	1,497,884	-
11008	Communications Network Upgrade	PD	253,955	10,000	171,998	13,189	78,768	-
11009	Right-of-Way Acquisition	D	2,178,929	(1,930,968)	244,460	3,500	-	1
11010	Traffic Signal Improvements	I	681,365	50,000	684,891	22,465	24,009	-
11011	Railroad Crossing Improvements	I	319,073	(20,000)	150,400	67,909	80,764	-
11013	SDDOT Project Coordination	D	429,291	(20,000)	218,637	39,533	151,121	-
11014	Bridge & Retaining Wall Rehabilitation	I	3,187,738	-	1,761,026	102,108	1,324,605	-
11016	26th St & I-229 Area Improvements	W	109,955	-	-	107,695	2,260	-
11017	85th St & I-29 Improvements	I	5,110,925	10,500,000	7,476,430	5,157,520	2,976,975	-
11018	ADA Improvements	I	2,576,411	(130,000)	1,516,015	26,335	904,061	-
11027	Street Lights in Newly Developed Areas	D	578,686	(500,000)	68,912	-	-	9,774
11028	60th Street North Improvements	N	3,125	660,000	-	-	663,125	-
11029	49th St Extension	D	702,528	-	52,367	155,388	493,969	804
11030	LED Street Light Upgrade Program	I	958,696	(750,000)	14,690	-	194,006	-
11066	Rail Yard Development	D	99,104	1,000,000	42,049	21,519	1,035,536	-
11067	Veterans Parkway Construction	I	2,850,091	86,228	1,635,352	489,970	810,997	-
11111	VP -Tallgrass form I29 to Western	D	189,458	-	-	-	189,457	1
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	(35,000)	6,642,416	432,198	489,146	-
11114	VP-Minn Ave from Western to Cliff	I	1,905,722	(200,000)	1,545,470	149,153	11,099	-
11115	VP-Cliff Ave from Western to Cliff	I	3,455,038	(250,000)	2,654,330	178,206	372,502	-
11116	VP-Southeastern from Cliff to Sycamore	I	385,783	4,850,000	726,824	4,085,967	422,992	-
11117	VP-Sycamore from Cliff to Sycamore	I	44,441	2,190,000	45,333	2,103,143	85,965	1
11118	VP-69th Street from Sycamore to 57th Street	D	-	1,500,000	24,752	-	1,475,248	-
11120	So Vet Parkway Construction	I	3,580,467	250,000	554,954	379,262	1,220,251	1,676,000
11073	Core Neighborhood Reconstruction	I	4,664,257	(2,850,000)	703,343	180,102	930,812	-
11074	Surface Treatment Program	I	2,219,276	925,000	2,741,285	181,369	221,622	-
11075	Pedestrian & Bicycle Improvements	I	422,547	110,000	379,447	21,746	122,479	8,875
11076	41st St Improvements	I	602,813	456,845	121,036	456,701	314,520	167,401
11079	Asphalt Street Rehabilitation	I	8,275,314	2,625,000	10,032,285	601,790	246,239	20,000
11080	Marion Road from I90 to the North	I	564,738	2,251,000	1,218,839	279,751	1,317,148	-
11086	Bridge Reconstruction Program	D	35,315,219	(149,495)	48,243	22	10,117,459	25,000,000
11088	Salt Storage Facility	C	72,791	-	23,511	-	49,280	-
11098	Benson Rd & I-229 Area Improvements	SC	743,357	(650,000)	1,866	28,000	6,742	56,749
11099	Minnesota Avenue & I229 Improvements	PD	579,684	-	117,799	91,362	370,523	-
11100	Cliff Ave & I-229 Improvements	I	2,816,086	950,000	1,940,137	1,235,771	590,178	-
11104	33rd Street Improvements	D	30,475	-	-	-	30,475	-
11125	ADA Transition Plan Improvements	I	769,690	150,000	760,558	102,231	56,901	-
11126	Pole Replacement Program	D	500,875	(500,875)	-	-	-	-
11131	72nd Street North Area Improvements	I	277,924	2,279,495	2,009,994	44,098	503,327	-
11133	Sundownwer Avenue from 69th to 85th Street	PD	250,000	-	104,561	82,499	62,940	-
Total Capital Projects			185,978,774	1,354,536	71,625,671	36,161,217	37,998,143	41,548,279
	Air Compressor		25,000	-	28,592	-	-	(3,592)
	Arrow/Message Boards		45,958	-	39,140	-	35,958	(29,140)
	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	-	-	8,380	41,620	6,868
	Skidsteer		100,000	-	95,021	-	-	4,979
	Snow Gates		64,000	-	-	-	64,000	-
	Traffic Control Equipment		200,000	-	92,341	-	100,000	7,659
	Trailer		62,363	-	11,500	-	48,500	2,363
Total Capital Equipment			645,677	-	311,811	8,380	300,078	25,408
Total Highway & Streets			186,624,451	1,354,536	71,937,482	36,169,597	38,298,221	41,573,687

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Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Carryforward	Balance
PARKS & RECREATION								
14001	Falls Park Development	I	9,293,711	1,000,000	6,211,661	3,245,515	270,998	565,538
14008	Park Land Acquisition	PD	978,345	-	518,711	-	290,891	168,744
14009	Aquatic Improvements	I	9,127,140	3,000,000	3,920,536	2,486,310	5,720,294	-
14014	River Greenway Improvements	SC	3,503,719	-	3,086,246	96,312	200,000	121,161
14022	Development of Play Structures	D	571,000	-	21,000	37,430	512,570	-
14026	Zoo Master Plan Improvements	I	495,961	-	-	42,987	452,974	-
14071	Space Needs Study	D	190,880	-	93,590	91,970	-	5,320
14072	Elmwood Golf Course Clubhouse	SC	4,005,130	-	3,619,913	90,958	128,861	165,397
14079	Greenway and Trail Improvements	SC	4,803,920	-	4,283,417	127,241	193,262	200,000
14080	Neighborhood Park Improvements	D	790,329	-	5,000	31,160	754,169	-
14081	Cyclical Park Infra Improvements	D	1,886,595	-	1,733,290	122,574	30,731	-
14082	Community/Regional Park Improvement	D	703,612	-	218,075	17,348	68,189	400,000
14084	Park & Rec System Master Plan	C	174,985	-	125,410	49,575	-	-
14085	Kuehn Park Aquatics	D	-	18,000,000	1,373,030	490,634	16,136,334	2
14086	Frank Olson Park Aquatics	D	-	4,552,300	1,279,373	3,272,927	-	-
Total Capital Projects			36,525,327	26,552,300	26,489,252	10,202,941	24,759,273	1,626,161
Vehicles			1,620,837	-	908,239	417,072	425,288	(129,762)
Ball Field Equipment			275,303	-	78,018	121,389	105,920	(30,024)
Landscape Equipment			1,118,316	-	535,882	177,801	275,825	128,809
Great Bear Equipment			250,000	-	-	-	250,000	-
Tree Removal Equipment			41,000	-	26,956	-	13,044	1,000
Great Plains Zoo Equipment			412,630	-	105,773	17,479	244,378	45,000
Other Equipment			174,215	-	30,013	71,013	88,212	(15,023)
Total Capital Equipment			3,892,301	-	1,684,880	804,754	1,402,667	-
Total Parks & Recreation			40,417,628	26,552,300	28,174,132	11,007,695	26,161,940	1,626,161
FIRE								
09016	Fire Station #13 Constructions	D	500,000	-	198,771	90,329	210,900	-
09017	Public Safety Training Center	SC	939,900	456,952	578,047	307,558	511,248	-
Total Capital Projects			1,439,900	456,952	776,818	397,887	722,148	-
Alerting System			24,393	-	52,275	-	-	(27,882)
EMS Vehicles/Equipment			52,567	-	-	-	52,527	40
Fire Apparatus Vehicles			4,410,432	-	1,498,572	2,893,138	33,570	(14,848)
Fitness Equipment			32,000	-	28,800	-	-	3,200
Hazardmat Equipment			70,000	-	42,005	-	3,191	24,804
Helmet Washer/PPE Extractor			38,000	-	41,390	-	-	(3,390)
Metro Dispatch Equipment			75,000	-	32,087	44,819	-	(1,906)
Metro Recorder			-	250,000	-	-	248,094	1,906
Radios			73,000	500,000	523,317	-	85,362	(35,679)
Rescue Equipment			131,434	-	77,679	-	-	53,755
SCBA Equipment			-	-	-	-	733,000	-
Tower Equipment			1,500,000	(1,500,000)	-	-	-	-
Warning Sirens			105,000	-	102,150	-	2,850	-
Total Capital Equipment			7,244,825	(750,000)	2,398,274	2,937,957	1,158,594	-
Total Fire			8,684,725	(293,048)	3,175,093	3,335,844	1,880,742	-
POLICE								
10008	Westside Report to Work Station	N	1,500,000	1,804	-	-	1,501,804	-
Total Capital Projects			1,500,000	1,804	-	-	1,501,804	-
Digital Storage/Recorder/Camera			436,289	-	-	-	258,970	177,319
Other Equipment			50,900	-	7,849	-	8,600	34,451
K-9 Dog			61,300	-	13,000	-	48,300	-
Patrol Vehicles			2,314,129	98,196	1,798,869	20,466	592,821	169
Radios			1,027,000	1,000,000	1,117,558	-	909,547	(105)
Total Capital Equipment			3,889,618	1,098,196	2,937,276	20,466	1,818,238	211,835
Total Police			5,389,618	1,100,000	2,937,276	20,466	3,320,042	211,835
FACILITIES MANAGEMENT								
06012	Centralized Facilities Improvements	I	7,270,579	-	955,359	616,669	3,000,000	2,698,550
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	-	955,359	616,669	4,638,202	2,698,550
EV Charger			95,000	-	-	-	95,000	-
Maintenance Equipment			128,334	-	9,135	27,737	86,620	4,842
Pickup /Van/Utility Vehicles/Trailers			301,613	-	63,403	87,320	149,913	977
Uninterruptable Power Supply - LEC			25,000	-	-	-	-	25,000
Total Capital Equipment			549,947	-	72,538	115,057	331,533	30,819
Total Facilities Management			9,458,727	-	1,027,897	731,726	4,969,735	2,729,370

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Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Carryforward	Balance
COMMUNICATIONS								
	Presentation/Production Equipment		446,202	-	216,225	652	229,325	-
	Total Capital Equipment		446,202	-	216,225	652	229,325	-
	Total Communications		446,202	-	216,225	652	229,325	-
HEALTH								
	Clinic Equipment		296,900	-	68,808	-	232,310	(4,218)
	Vector Equipment		40,000	-	31,713	-	-	8,287
	Total Capital Equipment		336,900	-	100,520	-	232,310	4,070
	Total Health		336,900	-	100,520	-	232,310	4,070
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	-	855,718	620	14,800	(1,001)
	Shelving		36,667	-	36,340	-	-	327
	Van		75,000	-	70,569	-	-	4,431
	Total Capital Equipment		1,151,474	-	1,024,745	29,617	85,994	11,118
	Total Library		1,151,474	-	1,024,745	29,617	85,994	11,118
PLANNING & DEVELOPMENT SERVICES								
16001	Sculpture Walk	D	90,000	-	33,000	-	57,000	-
	Total Capital Projects		90,000	-	33,000	-	57,000	-
	Fence		70,000	-	65,858	3,448	-	694
	Pickup (3)		40,867	-	-	-	-	40,867
	Total Capital Equipment		110,867	-	65,858	3,448	-	41,561
	Total Planning & Development Services		200,867	-	98,858	3,448	57,000	41,561
ENTERTAINMENT VENUES								
Events Complex								
13001	Arena Building Improvements	N	200,000	-	5,798	8,842	185,360	1
13005	Convention Center Building Improvements	I	139,412	84,000	118,081	52,847	19,000	33,485
13014	Events Center Improvements	I	3,158,834	-	596,336	182,545	2,255,736	124,217
13013	Sioux Falls Stadium Improvements	N	185,447	(38,000)	-	-	147,446	1
13015	Land Acquisition	D	8,094,500	500,000	8,379,141	53,703	161,656	-
	Total Capital Projects		11,778,193	546,000	9,099,355	297,937	2,769,198	157,703
	Convention Center Equipment		332,000	(84,000)	85,280	49,346	85,654	27,720
	Events Center Equipment		2,913,484	-	2,470,486	-	236,485	206,513
	Sioux Falls Stadium Equipment		429,204	-	320,721	-	91,204	17,279
	Total Capital Equipment		3,674,689	(84,000)	2,876,487	49,346	413,343	251,513
	Total Events Complex		15,452,882	462,000	11,975,842	347,283	3,182,541	409,215
Washington Pavilion/Orpheum Theater								
13003	Washington Pavilion Building Improvements	I	4,385,939	-	3,118,988	474,843	672,113	119,995
13002	Orpheum Building Improvements	I	1,014,589	-	516,361	54,140	444,088	-
	Total Capital Projects		5,400,528	-	3,635,349	528,983	1,116,201	119,995
	Washington Pavilion Equipment		774,096	-	628,510	3,902	141,684	-
	Orpheum Theater Equipment		124,305	-	116,205	-	-	8,100
	Total Capital Equipment		898,401	-	744,715	3,902	141,684	8,100
	Total Entertainment Venues		21,751,811	462,000	16,355,906	880,168	4,440,426	537,310
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	-	2,542,816	19,500	100,000	252,884
	Vault		100,000	-	-	-	100,000	-
	Vehicle Lift		65,000	-	58,785	-	-	6,215
	Total Capital Equipment		3,380,200	-	2,601,601	19,500	200,000	559,099
	Total Transit		4,280,200	-	2,601,601	19,500	1,100,000	559,099

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HIGHWAYS & STREETS - STORM DRAINAGE								
11020	Drainage Improvements in Developing Areas	I	8,021,345	(500,000)	3,422,506	373,756	3,725,083	-
11021	Sump Pump Collection Systems	I	500,000	80,000	522,517	-	57,483	-
11022	Unforeseen Drainage Improvements	I	355,913	-	162,138	58,640	-	135,136
11023	Drainage Conveyance Improvements	I	3,258,217	(1,490,000)	682,848	725,076	260,293	100,000
11026	Covell Area Basin Drainage Improvements	D	50,000	-	46,155	-	-	3,845
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	-	214,539	40,676	691,226	-
11087	Regional Storm Water Analysis & Imp	I	1,787,591	-	311,402	204,417	1,271,772	-
11121	Opportune Acquisition for Drainage	D	1,246,328	-	819,236	15,015	412,077	-
Total Capital Projects			18,543,733	(1,910,000)	6,181,342	1,438,584	8,774,828	238,980
Equipment Attachements			15,000	-	-	-	15,000	-
SCADA Equipment			22,643	-	17,008	-	5,635	-
Skidsteer			120,000	-	119,902	-	-	98
Truck, Dump			225,000	-	139,819	39,490	45,691	-
Total Capital Equipment			382,643	-	276,729	39,490	66,326	98
Total Highway & Streets - Storm Drainage			18,926,376	(1,910,000)	6,458,070	1,478,074	8,841,154	239,078
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	-	-	-	155,000	75,000
ELECTRIC LIGHT								
20001	Unforeseen Electrical System Replacement	N	816,275	150,000	918,649	41,043	-	6,583
20002	Circuit Improvements	I	1,722,870	-	703,497	205,272	-	814,100
20005	Light & Power Facility Improvements	I	15,393,017	1,750,875	7,754,949	5,184,585	608,543	3,595,815
20006	Wood Pole Improvements	D	480,920	(150,000)	49,777	-	-	281,143
Total Capital Projects			18,413,082	1,750,875	9,426,873	5,430,900	608,543	4,697,641
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	-	15,000	12,464
Transmitter Equipment			10,000	-	-	-	10,000	-
Total Capital Equipment			351,591	-	116,632	-	100,000	134,959
Total Electric Light			18,764,673	1,750,875	9,543,505	5,430,900	708,543	4,832,600
SANITARY LANDFILL								
21001	Leachate Recirculation	I	4,185,857	-	3,447,973	49,601	688,283	-
21002	Land Acquisition	D	200,000	-	-	-	-	200,000
21003	Perimeter Fencing	N	25,000	(25,000)	-	-	-	-
21004	Building Improvements	I	1,775,966	-	1,094,334	125,220	556,413	-
21007	Relocation of Wall Lake Drainageway	SC	39,411	25,000	40,547	-	-	23,864
21011	Sanitary Landfill Expansion	SC	92,741	-	1,509	1,556	-	89,676
21012	Landfill Closure	SC	91,544	-	43,952	8,262	-	39,330
Total Capital Projects			6,410,520	-	4,628,315	184,639	1,244,696	352,870
GPS Station			30,000	-	10,601	-	19,399	-
Material Handler			300,000	-	-	-	-	300,000
Trailer			75,000	-	100,660	-	-	(25,660)
Trash Pump			56,816	-	56,816	-	-	-
Total Capital Equipment			461,816	-	168,077	-	19,399	274,340
Total Sanitary Landfill			6,872,336	-	4,796,392	184,639	1,264,095	627,210

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WATER								
22001	Land Acquisition	D	50,000	570,000	16,513	-	603,487	-
22002	Other Mains, Unforeseen Water Projects	I	831,548	50,000	757,345	79,930	44,273	-
22003	City Wide Water Main Replacements	I	503,830	(55,000)	126,489	14,741	66,294	241,305
22005	Water Purification Building Improvements	I	1,496,502	-	179,552	587,074	729,875	-
22007	Water Collector Well Improvements	I	3,957,641	1,350,000	3,827,683	1,204,886	275,072	-
22011	Foundation Park Water Main	I	2,888,745	8,665,000	3,198,056	463,130	7,503,296	389,263
22012	Lewis & Clark Regional Water Supply	I	2,354,462	-	1,190,229	-	700,000	464,233
22062	Water Storage Improvements	SC	500,410	(445,000)	-	25,630	29,780	-
Total Capital Projects			12,583,137	10,135,000	9,295,867	2,375,391	9,952,077	1,094,801
Meters, AMR, DCU Equipment			3,300,898	-	1,929,352	-	1,361,440	10,107
Other Equipment			203,504	-	83,475	5,298	116,863	(2,132)
Field Equipment/Attachments			340,000	-	144,617	-	131,877	63,506
Lab Equipment			265,000	-	8,450	1,370	255,000	180
SCADA Equipment			45,524	-	33,992	84	15,493	(4,045)
Trucks/Trailers			195,000	-	22,000	76,155	38,845	58,000
VFD Well/Actuators/Pumps			505,402	-	302,876	239	216,170	(13,883)
Total Capital Equipment			4,855,328	-	2,524,762	83,146	2,135,688	111,733
Total Water			17,438,465	10,135,000	11,820,629	2,458,537	12,087,765	1,206,533
WATER RECLAMATION								
23001	Sanitary Sewers - Other Mains	I	4,024,221	-	803,223	304,204	2,166,794	750,000
23002	Pipe Lining Project	I	1,839,532	-	76,804	7,109	1,695,619	60,000
23003	Manhole Rehabilitation Project	N	325,000	(95,000)	229,531	-	-	470
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	-	29,436,714	18,380,271	29,153,490	-
23040	Foundation Park - Phase 2	D	520,000	(250,000)	112,280	-	-	157,721
23043	Facility Expansion Planning	I	66,700,793	-	18,151,435	9,998,574	38,550,784	-
23044	Pump Station 218 Improvements	I	1,064,099	611,290	862,726	409,517	403,146	-
23045	Pump Station 240 Force Main	I	48,751,762	-	22,764,505	1,688,602	23,358,980	939,675
23046	Basin 17 Sanitary Extension	I	411,499	5,305	195,271	-	-	221,533
23047	South Side Interceptor Replacement	C	149,139	(149,000)	-	-	-	139
23048	Pump Station 215 Improvements	SC	206,578	(206,000)	-	-	-	578
23049	Gravity Thickener Mechanism Rehab	D	1,084,133	-	17,463	-	1,066,671	-
23050	Water Reclamation Building Improvement	I	1,626,034	-	1,337,532	175,599	112,903	-
23051	Opportune Land Acquisitions	D	107,000	(86,290)	20,710	-	-	-
23052	Southeast Basins Sanitary Sewer Imp	D	6,320,195	-	673,102	1,989,078	3,658,015	-
23053	Northeast Basins Sanitary Sewer Imp	D	548,959	-	388,510	-	160,449	-
23054	Septage Receiving Station	I	3,954,056	-	2,664,545	956,579	332,932	-
Total Capital Projects			217,364,190	(2,930,411)	77,734,349	33,909,533	100,659,783	2,130,114
Air Release Valve			40,000	-	-	-	40,000	-
Flow/Density Meters			1,203,993	-	560,851	-	247,055	396,086
Other Equipment			320,515	-	167,381	17,252	287,500	(151,618)
Pumps			875,000	-	205,689	444,805	223,762	744
SCADA Equipment			65,773	-	56,499	15,772	-	(6,499)
Trucks, Trailers & Heavy Equipment			520,000	-	113,812	-	650,000	(243,812)
Other Vehicles			400,000	-	-	-	400,000	-
VFD Well/Valve Actuator			238,690	-	54,989	-	168,120	15,581
Total Capital Equipment			3,663,971	-	1,159,221	477,829	2,016,437	10,484
Total Water Reclamation			221,028,161	(2,930,411)	78,893,570	34,387,362	102,676,220	2,140,598

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

December 31, 2025

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Carryforward	Balance
FLEET								
24012	Underground Storage Tanks	D	812,298	-	630	-	811,668	-
24013	Maintenance Shop Improvements	D	1,873	-	1,873	-	-	-
Total Capital Projects			814,170	-	2,503	-	811,668	-
	Large Equipment - Streets		3,144,665	-	1,404,134	1,482,810	183,469	74,253
	Large Equipment - Water		81,328	-	-	-	81,328	-
	Large Equipment - Water Reclamation		828,711	-	135,603	-	693,108	-
	Large Equipment - Landfill		660,000	-	549,942	-	-	110,058
	Large Equipment - Lights		422,744	-	10,377	-	400,000	12,367
	Large Equipment - Storm Drainage		775,000	-	559,456	39,490	117,102	58,952
	Motorgraders		-	8,000,000	-	-	8,000,000	-
	Trucks and Pickups		957,469	-	630,098	-	294,440	32,930
	Sedans, Vans and Trailers		288,343	-	187,020	-	45,000	56,323
	Toolcat		100,000	-	82,586	2,316	17,098	(2,000)
	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	8,000,000	3,636,688	1,524,616	10,012,545	359,690
Total Fleet			8,347,710	8,000,000	3,639,190	1,524,616	10,824,213	359,690
ENTREPRISE NETWORK TECHNOLOGY								
	Microwave Equipment		240,045	-	73,251	-	-	166,794
	Server Blade		1,136,886	-	106,101	-	-	1,030,785
	Switches, Routers, and Equipment		513,306	1,800,000	2,107,039	13,917	-	192,351
Total Capital Equipment			1,890,237	1,800,000	2,286,391	13,917	-	1,389,930
Total Revolving Technology			1,890,237	1,800,000	2,286,391	13,917	-	1,389,930
Total Capital Program			\$ 572,240,564	\$ 46,021,252	\$ 245,087,483	\$ 97,676,758	\$ 217,332,725	\$ 58,164,849

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	\$ 14,010,581	\$ 177,502,933	
Sources						
Sales Tax	\$ 111,667,217	\$ 14,104,282	\$ 7,196,738	\$ 10,111,506	\$ 143,709,272	
Street Platting Fees	23,057,882	3,113,936	3,722,767	3,899,076	33,793,661	
Total Sources	\$ 135,354,629	\$ 17,218,218	\$ 10,919,505	\$ 14,010,581	\$ 177,502,933	

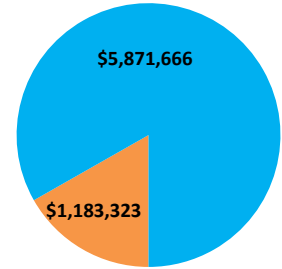
Top Active CIP Projects (Project to Date)		
	Expense	Encumbered
Water Reclamation Facility Expansion (Phase 1)	209,708,788	5,806,073
Basin 15 Sanitary Sewer Extension	35,151,240	18,380,271
Pump Station 240 Force Main	58,525,784	1,688,602
Arrowhead/Veterans Parkway Intersection	17,976,489	18,580,966
Jacobson Plaza	19,504,783	39,113
South Veterans Parkway	19,251,095	7,327,930
River Greenway Phase 3	13,361,684	96,311
Light & Power Campus	8,491,931	5,184,585
Elmwood Clubhouse	6,264,784	90,958
Frank Olson Aquatics	1,279,373	3,272,927

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	\$ 4,070	\$ 12,600
Fire	83,000	44,588	83,000
Police	757,500	1,278,090	750,000
Highways and Streets (Highway Planning)	779,000	585,509	779,000
Health	4,009,159	3,692,690	4,000,000
Parks and Recreation ¹	739,600	19,820	19,820
Planning and Development Services ²	674,130	246,899	650,000
Total	\$ 7,054,989	\$ 5,871,666	\$ 6,294,420

General Fund

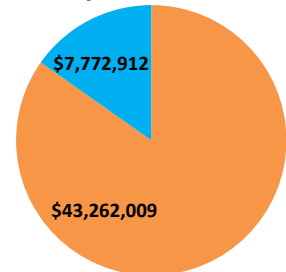


Remaining Budget Actual

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.

SALES/USE TAX FUND	Budget	Actual	Projected
Police	\$ 184,500	\$ -	\$ 84,500
Highways and Streets			
RURAL (Arrowhead & Veterans Intersect.) ¹	25,000,000	7,157,491	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	\$ 7,772,912	\$ 13,487,684

Sales/Use Tax Fund

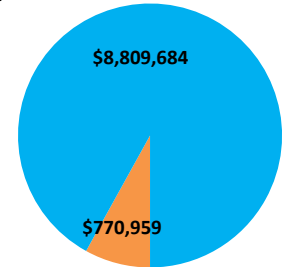


Remaining Budget Actual

¹ \$13,403,184 was awarded, \$7.1 million was received in 2025. Remainder to be received in 2026.
² This grant application was unsuccessful.
³ \$615,000 is ARPA funds for River Greenway. \$250,000 FEMA funds for Rose Lotta home buyout program; grant draw occurs upon completion of project by September 2026.

SPECIAL REVENUE/OTHER FUNDS	Budget	Actual	Projected
Housing ¹	\$ 3,369,895	\$ 1,785,946	\$ 1,569,895
Transit (Operating and Capital)	5,986,718	6,074,095	5,986,718
Facilities Management (LEC Lighting)	224,030	224,030	224,030
City-Wide			
FEMA Federal Grant (June 2024 Flood)	\$ -	\$ 725,612	\$ 747,000
Total	\$ 9,580,643	\$ 8,809,684	\$ 8,527,643

Special Revenue/Other



Remaining Budget Actual

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.

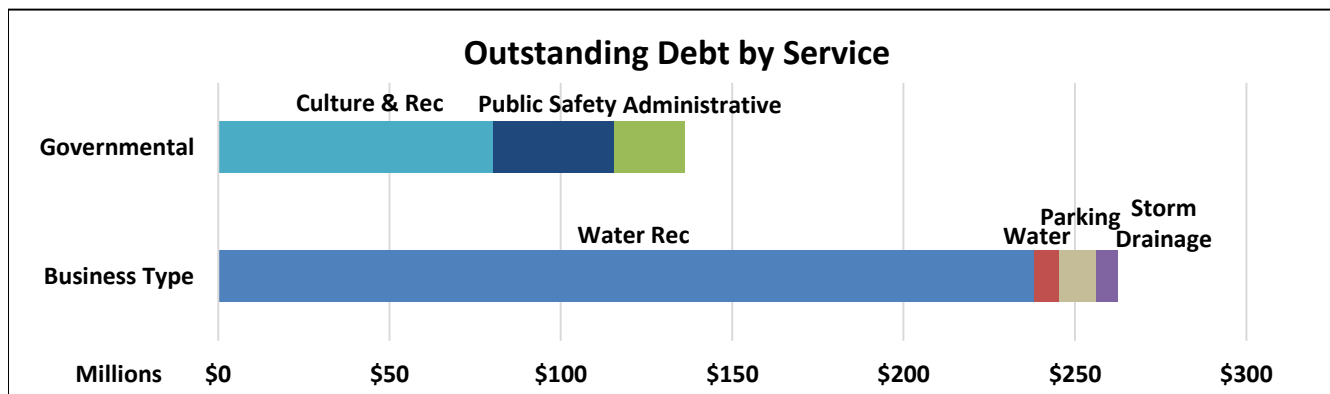
SPECIAL FUNDING

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	\$ 984,816
Cash Expensed	
Street Outreach Services - SDUIH (Contract extended through 3/31/2026)	\$ (175,000)
Ambassador Program - DTSF	\$ (150,000)
Encampment Storage Services - SDUIH	\$ (10,381)
Uncommitted Cash Balance	\$ 1,748,897



Fund (Repayment Source)	True Interest Rate	Maturity Date	Issue Amount	Authorized not Drawn	Balance Outstanding
Governmental Revenue Bonds & Notes					
Sales & Use Tax Fund					
Library and Parks (2007B - refunded by 2018A)	2.14%	2025	25,570,000	\$ -	\$ -
Events Center (2012A&B)	3.21%	2033	122,145,000	-	56,845,000
City Center Building (2016A)	3.09%	2036	20,260,000	-	14,975,000
Public Safety Facility (2020A)	2.42%	2040	42,315,000	-	35,255,000
Aquatics and Recreation Center (2025A)	3.25%	2035	23,395,000	-	23,395,000
Total Sales & Use Tax					130,470,000
Storm Drainage					
SRF Clean Water #39 (2018A)	1.00%	2030	8,829,000	-	3,693,481
SRF Clean Water #42 (2021)	1.00%	2032	3,690,069	5,767,331	2,652,459
Total Storm Drainage					6,345,940
Community Development					
Rental Rehab Loans (State Flex)	0.00%	2026	600,000	-	600,000
All Funds					
Right to Use Leases			9,447,259	-	3,599,220
Subscriptions			4,176,486	-	1,252,993
Total Governmental Debt					142,268,153
Business Type Revenue Bonds & Notes					
Water					
*Lewis & Clark (2007A refunded by 2017A)	1.80%	2026	70,000,000	-	7,400,000
SRF Drinking Water #12 (2023) <i>First \$7,895,000 of principal is paid by DANR</i>	1.88%	TBD	6,426,139	6,073,861	-
Total Water					7,400,000
Water Reclamation					
SRF Clean Water #21 (2005 - Closed)	2.25%	2027	34,813,977	-	3,328,086
SRF Clean Water #35 (2015 - Open)	1.25%	2027	11,304,270	675,187	2,785,693
SRF Clean Water #36 (2015 - Closed)	1.25%	2028	16,550,544	-	5,191,882
SRF Clean Water #37 (2016 - Closed)	1.25%	2029	7,350,585	-	2,342,521
SRF Clean Water #38 (2017 - Closed)	1.00%	2029	9,515,974	-	3,721,472
SRF Clean Water #40 (2019 - Open)	1.50%	2041	26,476,585	332,215	21,733,491
SRF Clean Water #41 (2020 - Closed)	2.50%	2042	41,625,000	-	37,186,235
SRF Clean Water #43 (2021 Closed)	2.00%	2044	18,500,000	-	17,159,510
SRF Clean Water #44 (2022 - Open)	2.00%	2044	90,546,442	32,453,558	87,183,855
SRF Clean Water #45 (2023 - Open)	1.25%	2046	9,846,088	8,104,912	9,846,088
SRF Clean Water #46 (2024 - Open)	2.75%	TBD	41,802,323	19,197,677	41,802,323
SRF Clean Water #47 (2024 - Open)	3.00%	TBD	5,753,278	17,376,722	5,753,278
SRF Clean Water #48 (2024 - Open)	3.25%	TBD	40,481	10,959,519	40,481
Total Water Reclamation					238,074,914
Parking					
*Parking Ramp (2018B)	3.51%	2032	18,540,000	-	10,840,000
All Funds					
Right to Use Leases			47,975	-	47,975
Subscriptions			36,152	-	9,364
Total Business Type Debt					256,372,253
Total Debt Outstanding					\$ 398,640,406

* 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

December 31, 2025

Fund	Original Budget	Carryover		Supplement	Budget
		Carryforward (CIP/OCEP)	Encumbrances (CIP/OCEP)		
APPROPRIATED FUNDS:					
General Fund	\$ 248,614,049	\$ -	\$ -	\$ 9,900,000	\$ 258,514,049
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	2,239,343	(1,000,000)	7,200,323
Police	3,209,500	770,771	72,348	2,437,000	6,489,619
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	36,805,408	4,622,000	252,382,368
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	9,783	825,683	866,355
Recreation and Aquatics Bond	-	-	-	25,552,300	25,552,300
T.I.F. District Fund	8,965,000	-	-	-	8,965,000
NON-APPROPRIATED FUNDS:					
Power and Distribution	14,881,234	7,510,243	748,731	-	23,140,208
Public Parking	3,492,522	100,000	-	-	3,592,522
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 Management	15,677,342	2,074,554	1,586,155	8,000,000	27,338,051
Enterprise Network Technology	6,528,232	855,237	-	1,800,000	9,183,469
Centralized Facilities	13,083,445	5,323,847	338,679	-	18,745,971
Health Benefits	28,295,648	-	-	-	28,295,648
Workers' Compensation	1,905,256	-	-	-	1,905,256
Risk Management	2,795,902	-	-	-	2,795,902
Fiduciary Funds	53,638,902	-	-	-	53,638,902
Total Budget All Funds	\$ 773,225,488	\$ 189,572,432	\$ 135,386,609	\$ 59,414,983	\$ 1,157,599,513

Total Budget and Adjustments Summary

December 31, 2025

Supplement Detail:	Budget	
	Revenue	Expense
Effective Supplements		
January		
Recreation and Aquatics Bond 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
October		
General Fund Transfer to Fleet Management Fund-Motor Graders-Available Fund Balance (Ord. 55-25)		8,000,000
Fleet Management Fund-Motor Graders-General Fund Transfer (Ord. 55-25)	8,000,000	8,000,000
General Fund Transfer to Enterprise Network Technology Fund-Network Equip.-Available Fund Balance (Ord. 55-25)		1,800,000
Enterprise Network Technology Fund-Network Equipment-General Fund Transfer (Ord. 55-25)	1,800,000	1,800,000
December		
Sales/Use Tax Fund-Police-Radios-Available Fund Balance (Ord. 72-25)	-	956,000
Public Safety Facility Construction Fund-Old Burn Bldg Demo-Available Fund Balance (Ord. 76-20)	-	142,142
Total Effective Supplements	\$ 47,396,300	\$ 59,414,983