



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

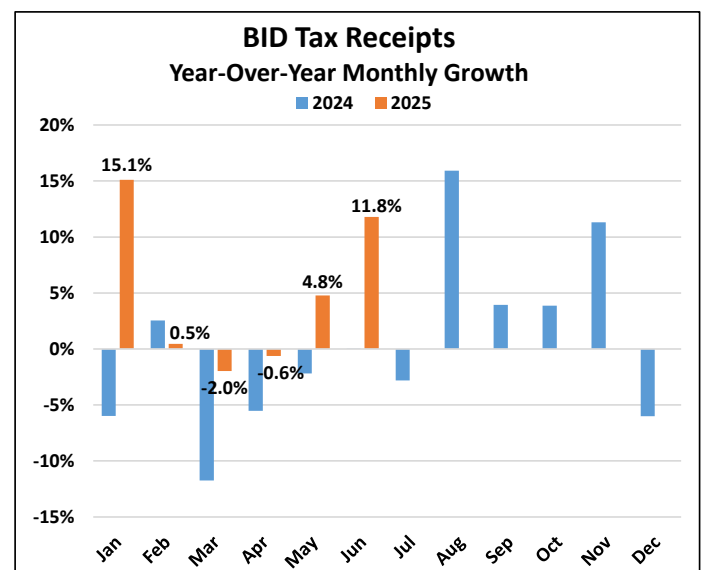
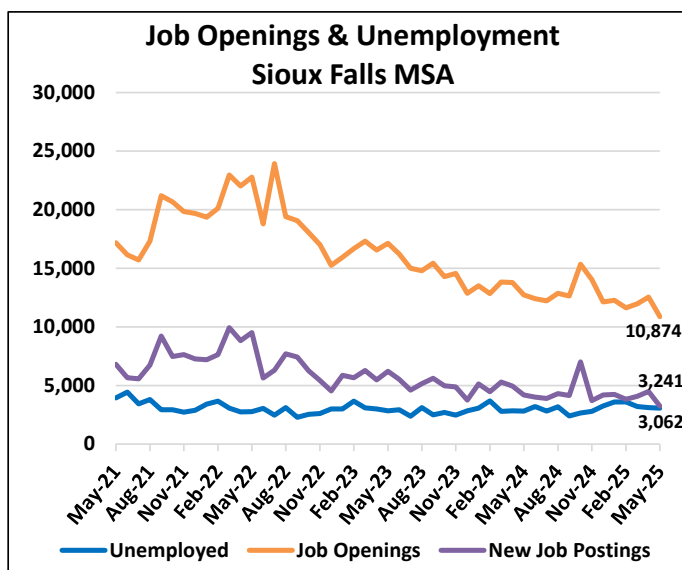
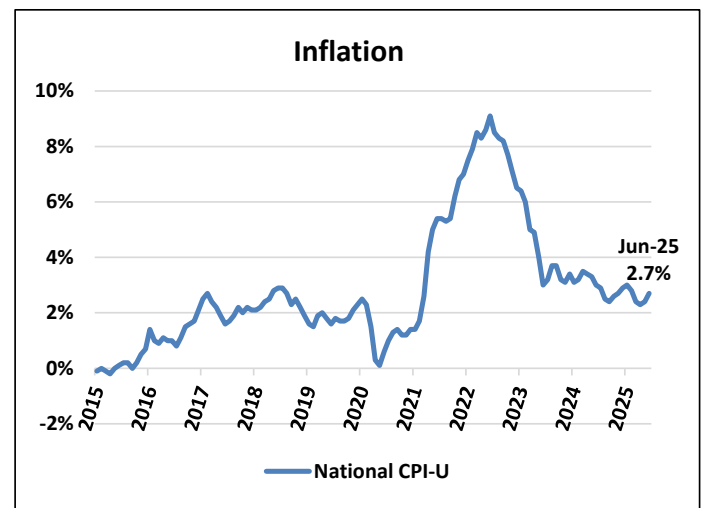
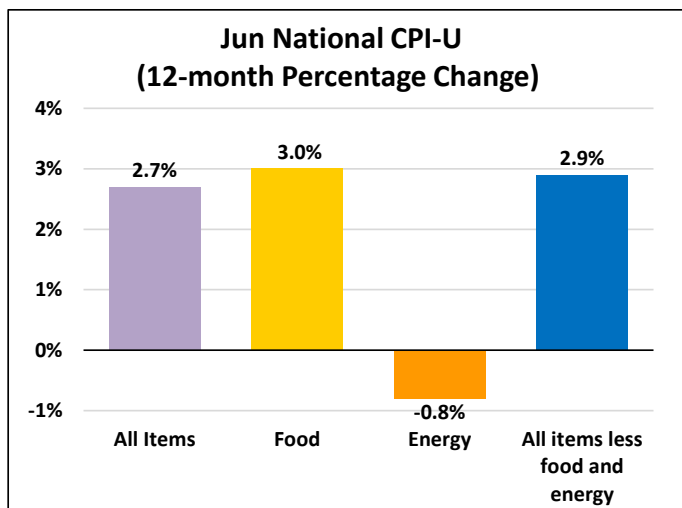
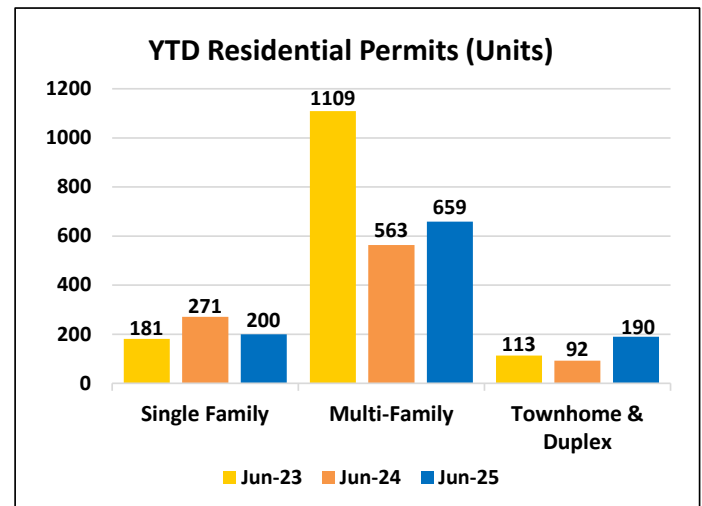
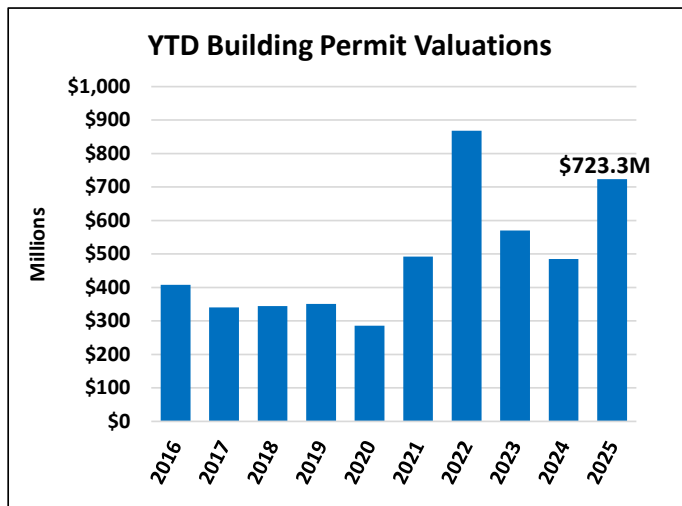
(Unaudited)

June 30, 2025



CITY OF  
SIOUX FALLS

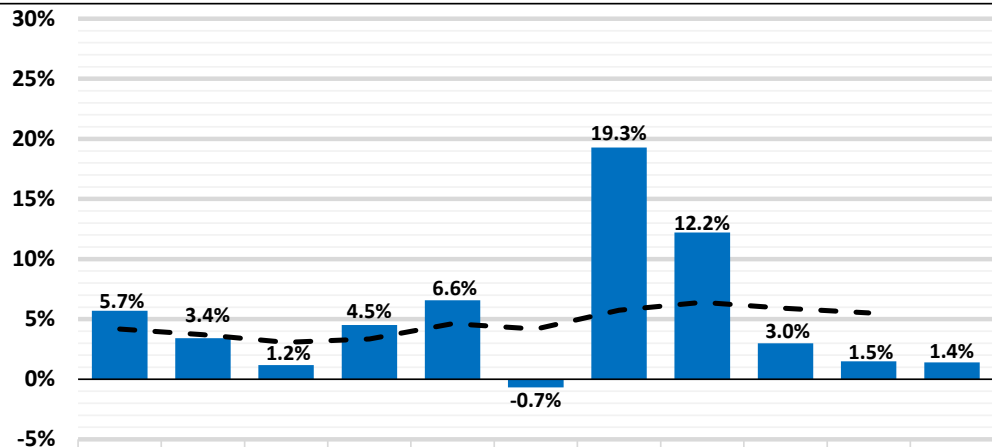
Prepared by the Finance Department



Unemployment Rate	Feb-25	Mar-25	Apr-25	May-25
City MSA	2.1%	1.8%	1.8%	1.7%
State	2.1%	1.8%	1.8%	1.8%
National	4.5%	4.2%	3.9%	4.0%

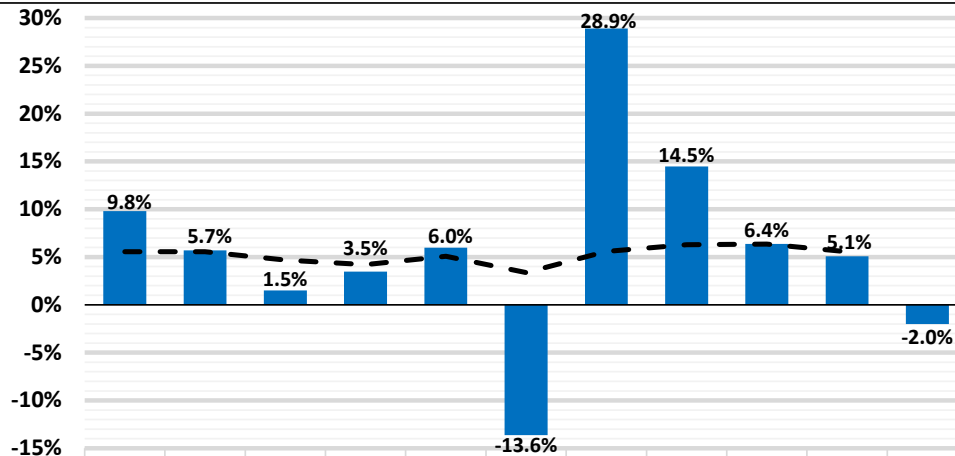
YTD % Change	Mar-25	Apr-25	May-25	Jun-25
BID Tax	4.2%	2.8%	3.3%	5.0%
Lodging Tax	3.0%	0.4%	0.1%	1.3%

### Sales Tax Growth (less Audits)



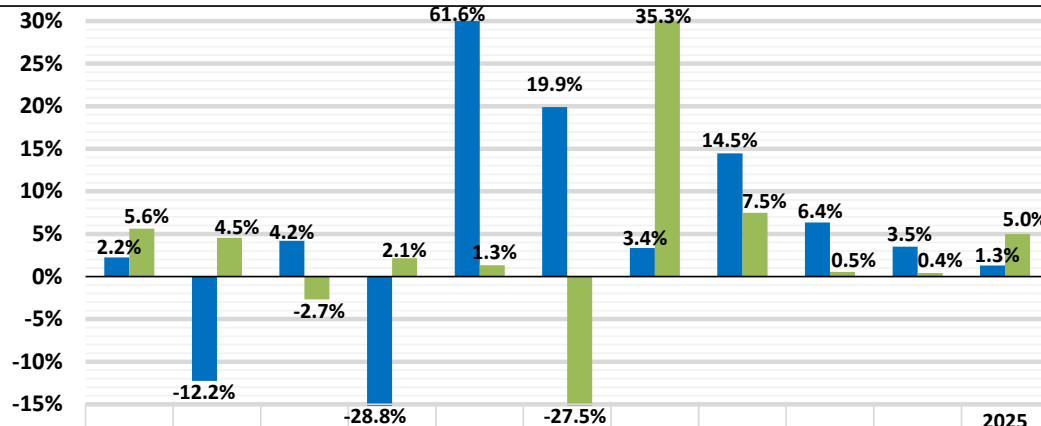
	2015	2016	2017	2018	2019*	2020	2021	2022	2023	2024	2025 YTD
Annual Growth	5.7%	3.4%	1.2%	4.5%	6.6%	-0.7%	19.3%	12.2%	3.0%	1.5%	1.4%
Rolling 10 Yr Avg Annual Growth	4.2%	3.7%	3.1%	3.3%	4.6%	4.2%	5.7%	6.4%	5.9%	5.5%	1.4%

### Entertainment Tax Growth (less audits)



	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%	-2.0%
Rolling 10 Yr Avg Annual Growth	5.6%	5.6%	4.7%	4.2%	5.1%	3.4%	5.6%	6.3%	6.4%	5.6%	

### Lodging & BID Tax Growth (less audits)



	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%	1.3%
BID Tax Annual Growth	5.6%	4.5%	-2.7%	2.1%	1.3%	-27.5%	35.3%	7.5%	0.5%	0.4%	5.0%

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

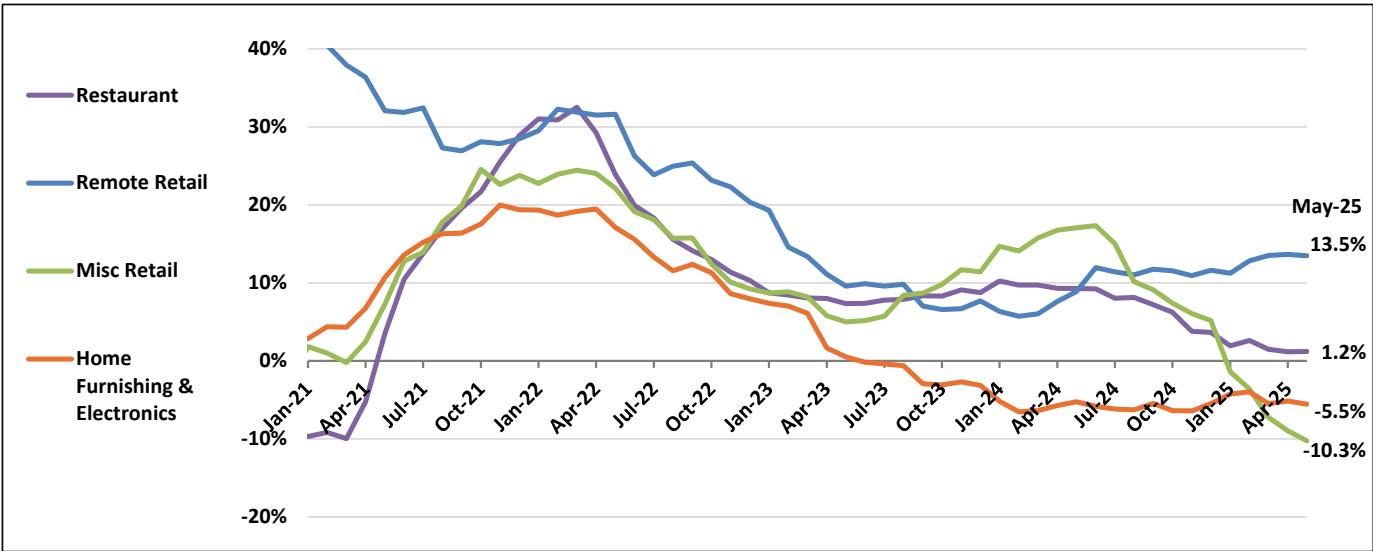
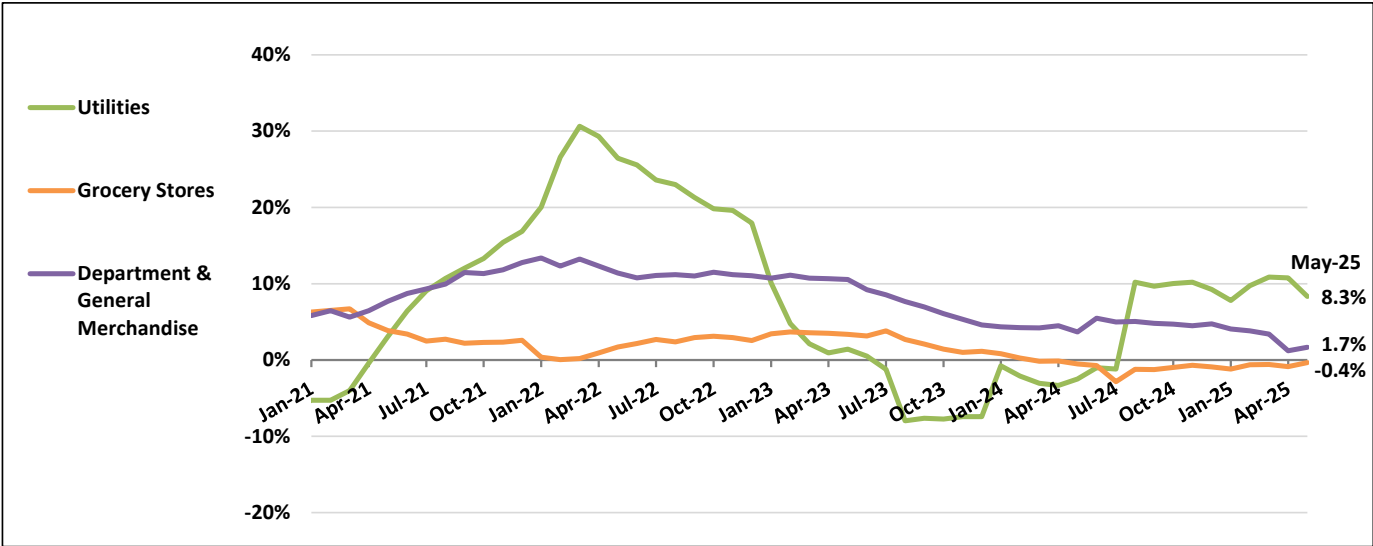
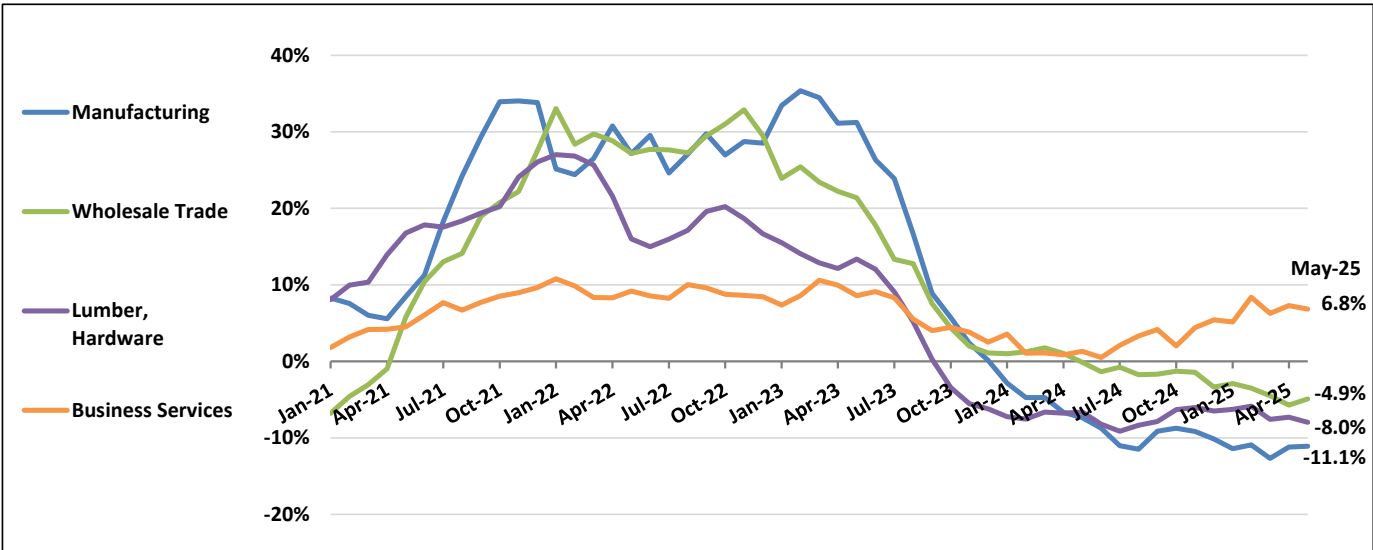


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<b>OVERALL FUND SUMMARY FOCUS</b>	
The focus of the appropriated funds which include the General Fund, Sales Tax Fund and Special Revenue Funds (discussed below) within this monthly status report is on <b>available fund balance</b> as this is the balance 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 <b>charges for services and cash flow</b> 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.	
<b>General Fund</b> .....	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.	
<b>Sales &amp; Use Tax Fund</b> .....	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.	
<b>Municipal Sales &amp; Use Tax Collections</b> .....	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.	
<b>Compilation of Other Funds</b> .....	5-7
<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.	
<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.	
<u>Tax Increment Financing District Fund</u> is a public financing method used to help bring about improvements for redevelopment.	
<b>Enterprise Fund Summary of Cash Flows</b> .....	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**

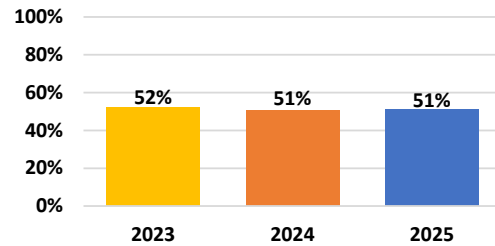
#### **Total Budget and Adjustments Summary ..... 18-19**

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.

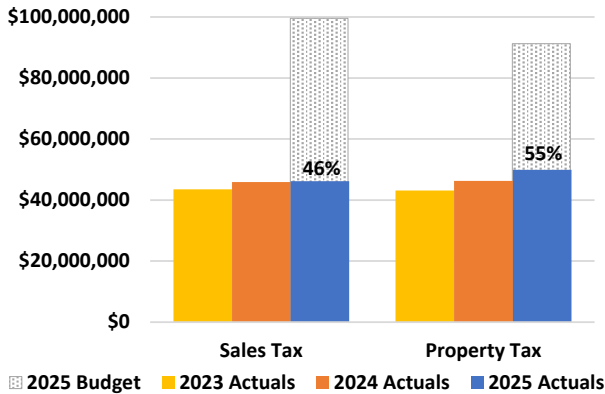
## Year-to-Date Cash Balances

Cash Balance January 1	\$ 84,566,079
Change in Cash Balance	4,272,282
<b>Cash Balance Jun 30</b>	<b>\$ 88,838,361</b>

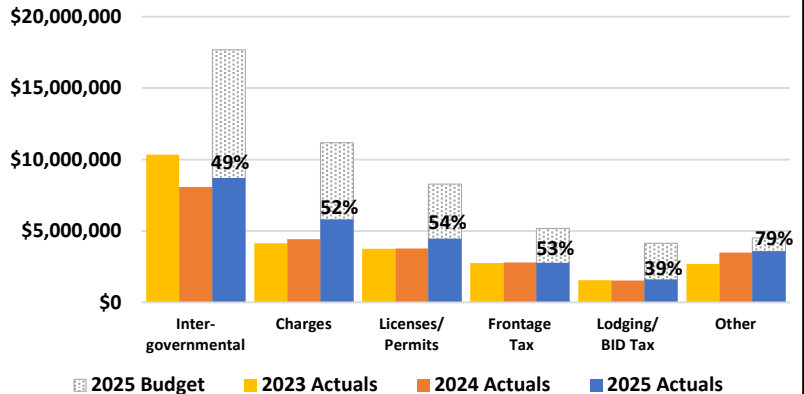
## Comparison of YTD % of Revenues



## YTD Sales &amp; Property Tax Revenues



## YTD Other Revenues



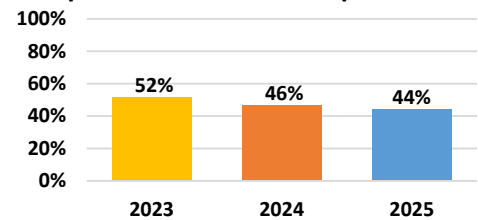
Revenue	Current Budget	Actual	YTD Revenue to Budget		
			2025	2024	2023
Property Tax	\$ 91,269,538	\$ 49,869,514	55%	54%	55%
Sales Tax	99,587,663	46,202,055	46%	47%	49%
Frontage Tax	5,175,782	2,767,912	53%	55%	54%
Lodging and BID Tax	4,135,000	1,603,698	39%	38%	46%
<b>Total Taxes</b>	<b>200,167,983</b>	<b>100,443,179</b>	<b>50%</b>	<b>50%</b>	<b>51%</b>
Alcohol and Cannabis	2,051,726	161,800	8%	105%	18%
Zoning and Contractor	4,935,825	3,861,327	78%	66%	71%
Health and Business	393,160	120,825	31%	35%	31%
Cable Franchise	865,000	298,737	35%	37%	38%
Other	40,300	30,832	77%	43%	41%
<b>Total Licenses and Permits</b>	<b>8,286,011</b>	<b>4,473,522</b>	<b>54%</b>	<b>63%</b>	<b>56%</b>
Federal and State Grants	8,224,989	3,010,983	37%	37%	48%
Motor Vehicle License, Wheel Tax, Highway & Bridge	3,522,259	1,361,509	39%	35%	35%
County Library Support	1,485,000	742,500	50%	50%	50%
Liquor Tax Reversion	1,100,000	292,149	27%	29%	31%
Bank Franchise Tax	2,000,002	3,093,184	155%	110%	145%
Health and Fire Reversion	1,259,000	172,326	14%	0%	0%
Other	85,000	42,495	50%	50%	51%
<b>Total Intergovernmental</b>	<b>17,676,250</b>	<b>8,715,146</b>	<b>49%</b>	<b>43%</b>	<b>53%</b>
Health	3,694,455	2,227,679	60%	54%	58%
Parks & Recreation	4,366,949	1,923,414	44%	60%	50%
Highways & Streets	1,741,580	432,171	25%	19%	37%
Planning	406,170	561,374	138%	88%	53%
Fire	820,600	577,399	70%	39%	28%
Police	150,500	78,277	52%	45%	43%
Other	2,100	2,045	97%	40%	76%
<b>Total Charges for Goods and Services</b>	<b>11,182,354</b>	<b>5,802,357</b>	<b>52%</b>	<b>49%</b>	<b>50%</b>
Fines	609,000	420,462	69%	64%	62%
Investment Revenue	2,020,000	2,138,957	106%	381%	306%
Opioid Settlement Reimbursement	457,500	357,000	78%	78%	0%
Downtown Sioux Falls BID	475,000	32,455	7%	14%	5%
Damage Recovery & Collections	355,500	300,306	84%	70%	44%
Miscellaneous Revenue	407,800	222,624	55%	36%	26%
Contributions	182,000	107,524	59%	33%	30%
<b>Total Other</b>	<b>4,506,800</b>	<b>3,579,329</b>	<b>79%</b>	<b>103%</b>	<b>98%</b>
<b>Total General Fund Revenue</b>	<b>\$ 241,819,398</b>	<b>\$ 123,013,532</b>	<b>51%</b>	<b>51%</b>	<b>52%</b>

# General Fund Expenditures - Fund 100 (50% of year lapsed)

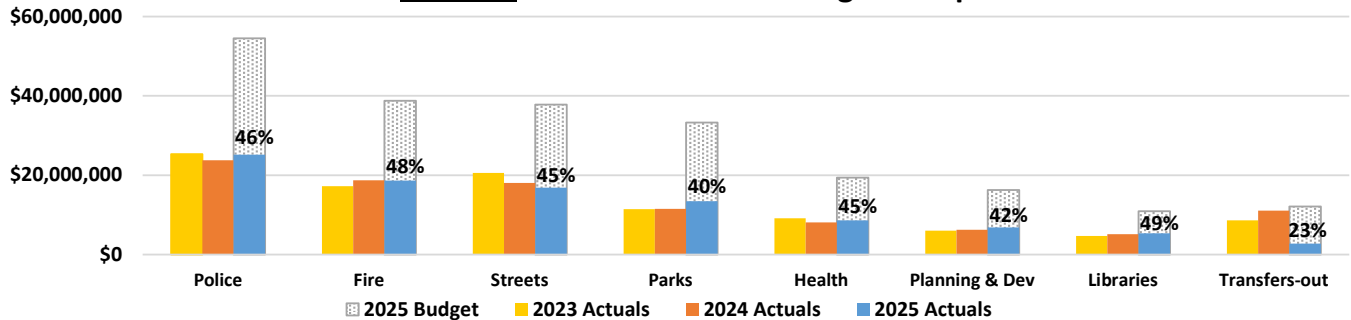
June 30, 2025

Fund Balance - Budget Expectations	Current Budget	Actual
Beginning Balance Jan 1	\$81,140,145	\$81,140,145
Revenues	241,819,398	123,013,532
Expenditures	(248,714,049)	(109,889,691)
Budgeted Use of Reserves	(6,894,651)	13,123,841
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%	

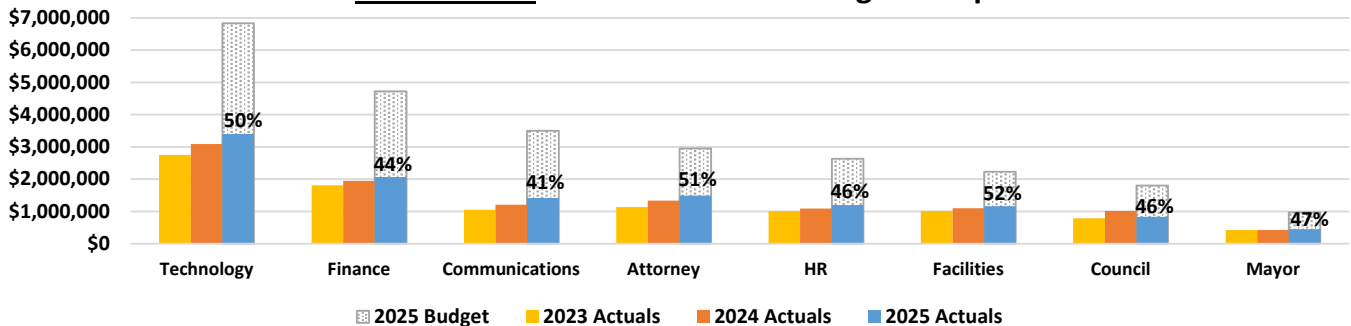
## Comparison of YTD % of Expenditures



## General Services - YTD Actuals and Budget Comparison



## General Government - YTD Actuals and Budget Comparison



Expenditures by Department	Current Budget	Expenditures	Encumbered	YTD Expenditures to Budget		
				2025	2024	2023
Mayor	\$ 970,530	\$ 454,510	\$ 20,000	47%	45%	47%
City Council	1,800,394	835,921	294,698	46%	46%	47%
Attorney	2,951,324	1,493,118	6,397	51%	47%	41%
HR	2,631,932	1,199,420	60,442	46%	46%	42%
Finance	4,728,065	2,067,275	20,172	44%	45%	47%
Facilities Management	2,229,672	1,163,672	-	52%	48%	38%
Innovation & Technology	6,830,242	3,404,564	255,719	50%	45%	43%
Communications	3,497,330	1,422,628	140,004	41%	38%	36%
<b>Total General Government</b>	<b>25,639,488</b>	<b>12,041,109</b>	<b>797,431</b>	<b>47%</b>	<b>45%</b>	<b>43%</b>
Fire	38,771,582	18,680,563	607,241	48%	50%	49%
Police	54,521,707	25,161,843	993,850	46%	45%	50%
<b>Total Public Safety</b>	<b>93,293,289</b>	<b>43,842,406</b>	<b>1,601,092</b>	<b>47%</b>	<b>47%</b>	<b>50%</b>
<b>Total Highways &amp; Streets</b>	<b>37,807,969</b>	<b>16,882,989</b>	<b>4,312,016</b>	<b>45%</b>	<b>50%</b>	<b>62%</b>
<b>Total Public Health</b>	<b>19,369,366</b>	<b>8,627,711</b>	<b>957,719</b>	<b>45%</b>	<b>41%</b>	<b>46%</b>
Parks	33,289,984	13,478,717	1,721,144	40%	42%	46%
Libraries	10,924,812	5,371,730	304,450	49%	50%	48%
<b>Total Culture &amp; Recreation</b>	<b>44,214,796</b>	<b>18,850,447</b>	<b>2,025,594</b>	<b>43%</b>	<b>44%</b>	<b>46%</b>
<b>Total Planning &amp; Development Services</b>	<b>16,302,141</b>	<b>6,862,229</b>	<b>4,728,031</b>	<b>42%</b>	<b>37%</b>	<b>46%</b>
Sales Tax	-	-	-	0%	100%	0%
Housing	2,782,799	2,782,799	-	100%	100%	100%
Transit	8,304,201	-	-	0%	0%	100%
Centralized Facilities	1,000,000	-	-	0%	0%	0%
<b>Transfers</b>	<b>12,087,000</b>	<b>2,782,799</b>	<b>-</b>	<b>23%</b>	<b>57%</b>	<b>89%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 248,714,049</b>	<b>\$ 109,889,691</b>	<b>\$ 14,421,882</b>	<b>44%</b>	<b>46%</b>	<b>52%</b>



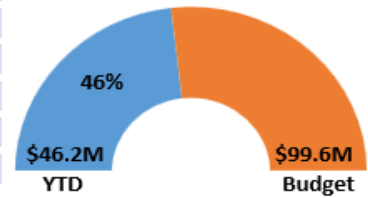
## Sales/Use Tax Fund - Fund 253 (50% of year lapsed)

June 30, 2025

Fund Balance		Year-to-Date Cash Balances	
<b>Fund Balance January 1</b>	\$ 98,507,167	<b>Cash Balance January 1</b>	\$ 97,939,941
Deferred Revenues	3,955,534	Change in Cash Balance	8,896,806
Less Restricted	(23,254,350)	<b>Cash Balance Jun 30</b>	\$ 106,836,747
Less Committed (Encumbered/Carryforwards)	(72,328,574)	Less Designated Cash	(9,119,264)
<b>Available Fund Balance January 1</b>	<b>6,879,777</b>	Less Restricted Cash	(1,779,391)
Capital Project Reserves	(3,000,000)	Less Cash in Trust	(25,758,287)
Less Supplemental (Ord. 09-25)	-	<b>Available Cash Balance</b>	<b>\$ 70,179,804</b>
<b>Available Fund Balance</b>	<b>\$ 3,879,777</b>		

Revenues	Current Budget	Actual
<b>2nd Penny Sales Tax</b>	<b>\$ 99,587,663</b>	<b>\$ 46,202,055</b>
<b>Interest Earned on Trust Investments</b>	<b>1,500,000</b>	<b>2,185,564</b>
<b>Platting Fees</b>	<b>3,300,000</b>	<b>1,239,290</b>
<b>Other</b>	<b>150,000</b>	<b>61,169</b>
<b>Transfers</b>	<b>-</b>	<b>-</b>
<b>Federal/State Grants &amp; Intergovernmental</b>	<b>53,136,865</b>	<b>2,854,973</b>
Highways & Streets		
RURAL (Arrowhead & Veterans Intersection)	25,000,000	-
FRA Grant (Marion Rd. BNSF Overpass)	25,000,000	-
Bridge Improvement Grant	2,016,943	2,204,552
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	35,000
<b>Contributions</b>	<b>19,225,178</b>	<b>1,846,704</b>
Parks & Recreation		
First Tee/Various Donors-Elmwood CH	216,370	-
Various Donors-Midco Ninja Course	500,000	-
McKenna Park Pool	2,500,000	506,049
Great Plains Zoo-Zoo Master Plan	218,300	-
Levitt Expansion	4,500,000	-
Bike Trail Expansion	1,500,000	1,300,000
Community Regional Parks	400,000	-
Lyons Fund	110,000	-
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
<b>Bond Proceeds</b>	<b>-</b>	<b>239,350</b>
<b>Total Sales/Use Tax Fund Revenue</b>	<b>\$ 176,899,706</b>	<b>\$ 54,629,105</b>

## 2nd Penny Sales Tax

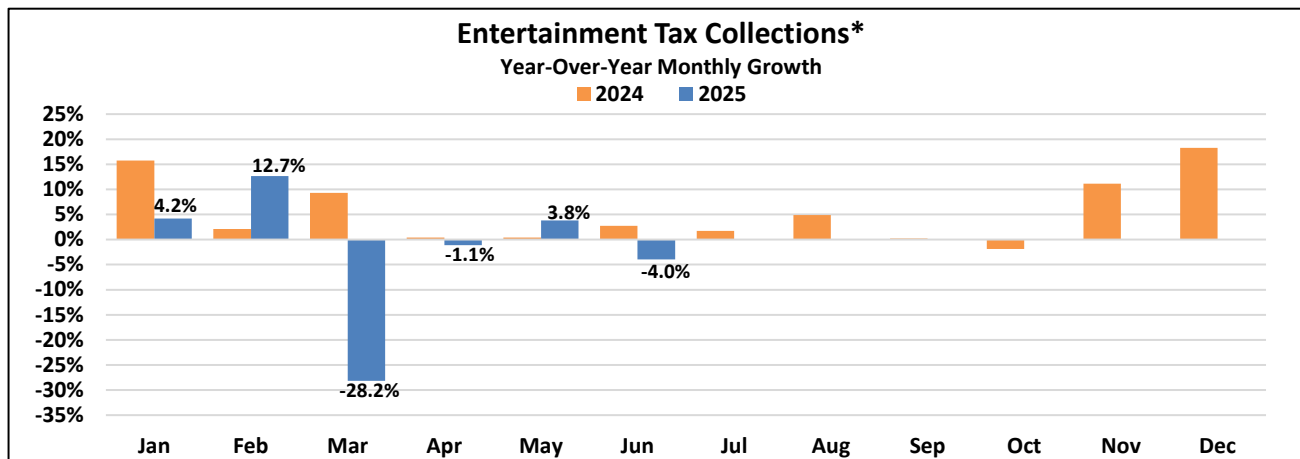
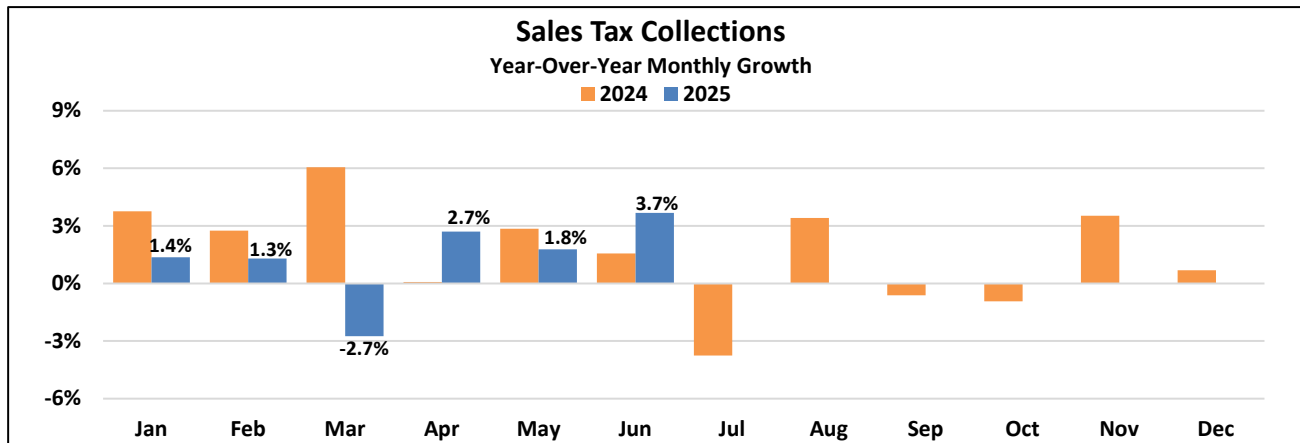


Expenditures by Department	Current Budget	Expended	Encumbered	Balance
Highways & Streets	\$ 170,469,791	\$ 27,324,141	\$ 55,502,815	\$ 87,642,835
Parks & Recreation	40,417,628	7,508,018	17,236,393	15,673,218
Fire	7,251,292	523,412	4,882,569	1,845,311
Police	5,533,618	804,490	2,220,242	2,508,887
Facilities Management	638,202	-	-	638,202
Library	1,151,474	538,631	40,660	572,183
Planning & Development Services	200,867	-	65,806	135,061
Communications	446,202	168,276	48,050	229,876
Health	336,900	100,520	-	236,380
<b>Total Departmental Expenditures</b>	<b>226,445,974</b>	<b>36,967,487</b>	<b>79,996,535</b>	<b>109,481,952</b>
<b>Total Debt Service</b>	<b>20,993,578</b>	<b>2,385,382</b>	<b>-</b>	<b>18,608,196</b>
Fleet	250,000	-	-	250,000
Transit	1,109,310	-	-	1,109,310
Centralized Facilities	1,678,475	-	-	1,678,475
<b>Total Transfers Out</b>	<b>3,037,785</b>	<b>-</b>	<b>-</b>	<b>3,037,785</b>
<b>Total Sales/Use Tax Fund Expenditures</b>	<b>\$ 250,477,337</b>	<b>\$ 39,352,869</b>	<b>\$ 79,996,535</b>	<b>\$ 131,127,934</b>

# Municipal Sales/Use Tax Collections (Accrual Basis)

June 30, 2025

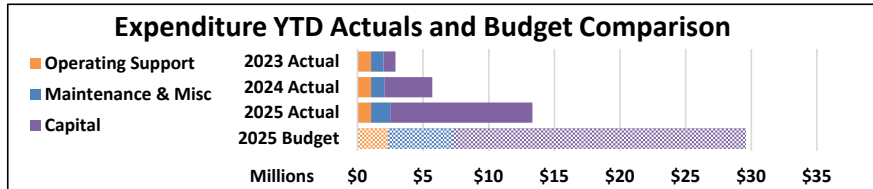
	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax	
	2025 1%	2024 1%	2025 1%	2024 1%	2025 1%	2024 1%
January	\$ 9,305,413	\$ 9,179,501	\$ 9,305,413	\$ 9,179,501	\$ 1,023,012	\$ 981,746
February	7,005,218	6,915,603	7,005,218	6,915,603	909,970	807,779
March	6,495,823	6,679,191	6,495,823	6,679,191	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	-	8,243,908	-	8,243,908	-	1,055,388
August	-	7,716,317	-	7,716,317	-	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
<b>Total Current Collections YTD</b>	<b>\$ 46,368,096</b>	<b>\$ 45,710,617</b>	<b>\$ 46,368,096</b>	<b>\$ 45,710,617</b>	<b>\$ 5,540,466</b>	<b>\$ 5,653,318</b>
<b>% Change Current Collections YTD</b>	<b>1.4%</b>	<b>2.8%</b>	<b>1.4%</b>	<b>2.8%</b>	<b>-2.0%</b>	<b>4.8%</b>
<b>Adjustments to Current Collections</b>						
State Audit Collections/Adjustments	(10,548)	222,779	(10,548)	222,779	(5,646)	27,032
City Economic Development Refund (Ord. 42-05)	(155,493)	(12,162)	(155,493)	(12,162)	-	-
<b>Net Revenue YTD</b>	<b>\$ 46,202,055</b>	<b>\$ 45,921,234</b>	<b>\$ 46,202,055</b>	<b>\$ 45,921,234</b>	<b>\$ 5,534,820</b>	<b>\$ 5,680,350</b>
<b>% Change YTD Net Revenue</b>	<b>0.6%</b>	<b>5.5%</b>	<b>0.6%</b>	<b>5.5%</b>	<b>-2.6%</b>	<b>5.2%</b>



\*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)
<b>Spendable Fund Balance</b>	<b>18,968,421</b>
Revenues	15,247,049
Expenditures	(29,529,198)
<b>Net Change</b>	<b>(14,282,149)</b>
<b>Available Balance</b>	<b>\$4,686,272</b>
<b>Available Cash Balance</b>	<b>\$ 11,050,696</b>

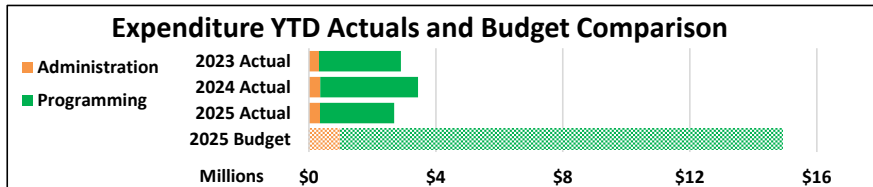
Revenues	Budget	Actual	% Budget
Entertainment Tax	12,179,049	5,534,820	45%
Other	3,068,000	415,151	14%
<b>Total Revenues</b>	<b>\$ 15,247,049</b>	<b>\$ 5,949,971</b>	<b>39%</b>

Expenditures	Events Complex				Sioux Falls Stadium			
	Budget	Actual	Committed	% Budget	Budget	Actual	Committed	% Budget
Operating Support	-	-	-	-	286,626	-	-	0%
Maintenance & Misc.	2,704,949	491,452	616,442	41%	650,518	166,154	109,372	42%
Capital	15,338,231	9,196,646	2,023,122	73%	576,651	250,833	69,890	56%
<b>Total</b>	<b>\$ 18,043,180</b>	<b>\$ 9,688,098</b>	<b>\$ 2,639,564</b>	<b>68%</b>	<b>\$ 1,513,795</b>	<b>\$ 416,987</b>	<b>\$ 179,262</b>	<b>39%</b>

Expenditures	Washington Pavilion				Orpheum Theatre			
	Budget	Actual	Committed	% Budget	Budget	Actual	Committed	% Budget
Operating Support	1,750,000	875,000	875,000	100%	345,000	172,500	172,500	100%
Maintenance & Misc.	1,307,952	783,612	183,153	74%	270,342	45,913	17,079	23%
Capital	5,160,035	984,272	2,926,231	76%	1,138,894	365,828	85,363	40%
<b>Total</b>	<b>\$ 8,217,987</b>	<b>\$ 2,642,885</b>	<b>\$ 3,984,384</b>	<b>81%</b>	<b>\$ 1,754,236</b>	<b>\$ 584,241</b>	<b>\$ 274,942</b>	<b>49%</b>

### 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)
<b>Spendable Fund Balance</b>	<b>13,727,220</b>
Revenues	6,944,402
Expenditures	(14,908,009)
<b>Net Change</b>	<b>(7,963,607)</b>
<b>Available Balance</b>	<b>\$5,763,613</b>

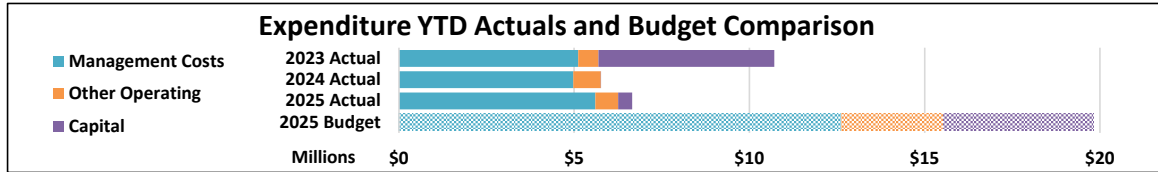
Revenues	Budget	Actual	% Budget
Grants	3,369,895	265,605	8%
Other	791,708	644,585	81%
Transfers-in	2,782,799	2,782,799	100%
<b>Total Revenues</b>	<b>\$ 6,944,402</b>	<b>\$ 3,692,989</b>	<b>53%</b>

Expenditures	Budget	Actual	Committed	% Budget
Administration	999,465	352,953	-	35%
Community Connected Srv.	1,277,099	1,099,013	619,365	135%
Revitalization/Rehabilitation	2,937,278	936,449	1,085,884	69%
Housing Development	9,694,167	297,780	1,989,266	24%
<b>Total Expenditures</b>	<b>\$ 14,908,009</b>	<b>\$ 2,686,195</b>	<b>\$ 3,694,514</b>	<b>43%</b>

Cash Balances	
<b>Current</b>	<b>\$ 10,400,785</b>
30-40% Units	(819,606)
Home Grant ARPA	-
Public Safety Homebuyers	(200,000)
Rental Rehab State Flex	(906,693)
CDBG and HOME Grants	(232,602)
Property Tax Relief	(1,654)
Strategic Funds	(2,999,369)
Rehabilitation	(264,578)
Revitalization	(4,203,790)
<b>Available Cash Balance</b>	<b>\$ 772,492</b>

### 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.



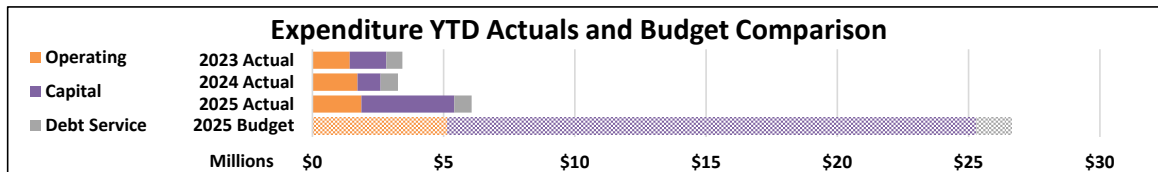
Revenues	Budget	Actual	% Budget
Federal Grants	5,986,718	-	0%
State Operating	75,000	-	0%
Transfers In (GF/STF)	9,413,511	-	0%
Miscellaneous	-	42,846	-
<b>Total Revenues</b>	<b>\$ 15,475,229</b>	<b>\$ 42,846</b>	<b>0%</b>

Expenditures	Budget	Actual	Committed	% Budget
Mngmt. Operating Costs	12,614,433	5,603,939	7,123,502	101%
Other Operating	2,909,782	649,135	1,079,184	59%
Capital	4,280,200	401,185	2,219,916	61%
<b>Total Expenditures</b>	<b>\$ 19,804,415</b>	<b>\$ 6,654,259</b>	<b>\$ 10,422,602</b>	<b>86%</b>

Fund Balance - Budget Expectations	
Beginning Balance Jan 1	\$13,877,938
Less Restricted	-
<b>Spendable Fund Balance</b>	<b>13,877,938</b>
Revenues	15,475,229
Expenditures	(19,804,415)
<b>Net Change</b>	<b>(4,329,186)</b>
<b>Available Balance</b>	<b>\$9,548,752</b>
<b>Available Cash Balance</b>	<b>\$ 7,666,526</b>

### STORM DRAINAGE FUND (272)

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



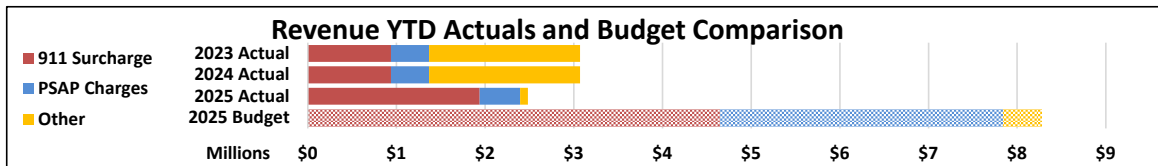
Revenues	Budget	Actual	% Budget
Taxes (Frontage)	14,345,250	8,828,138	62%
Special Assessments	1,774,820	631,021	36%
Miscellaneous	5,843,259	446,584	8%
<b>Total Revenues</b>	<b>\$ 21,963,329</b>	<b>\$ 9,905,742</b>	<b>45%</b>

Expenditures	Budget	Actual	Committed	% Budget
Operating	5,150,708	1,869,450	209,517	40%
Capital	20,156,177	3,532,706	2,300,696	29%
Debt Service	1,324,290	662,145	-	50%
<b>Total Expenditures</b>	<b>\$ 26,631,175</b>	<b>\$ 6,064,301</b>	<b>\$ 2,510,212</b>	<b>32%</b>

Fund Balance - Budget Expectations	
Beginning Balance Jan 1	\$20,734,833
Less Restricted	-
<b>Spendable Fund Balance</b>	<b>20,734,833</b>
Revenues	21,963,329
Expenditures	(26,631,175)
<b>Net Change</b>	<b>(4,667,846)</b>
<b>Available Balance</b>	<b>\$16,066,987</b>
<b>Available Cash Balance</b>	<b>\$ 24,380,597</b>

### 911 DISPATCH FUND (290)

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



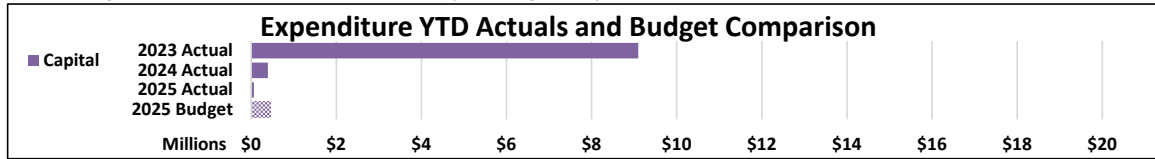
Revenues	Budget	Actual	% Budget
911 Surcharge Fees	4,654,983	1,937,092	42%
Inter-governmental	317,128	-	0%
PSAP Service Charges	3,195,039	457,288	14%
Miscellaneous	109,854	89,031	81%
<b>Total Revenues</b>	<b>\$ 8,277,004</b>	<b>\$ 2,483,411</b>	<b>30%</b>

Expenditures	Budget	Actual	Committed	% Budget
Operating	6,589,334	2,985,494	103,671	47%
Capital	325,000	30,000	41,285	22%
<b>Total Expenditures</b>	<b>\$ 6,914,334</b>	<b>\$ 3,015,494</b>	<b>\$ 144,955</b>	<b>46%</b>

Fund Balance - Budget Expectations	
Beginning Balance Jan 1	\$2,721,356
Revenues	8,277,004
Expenditures	(6,914,334)
<b>Net Change</b>	<b>1,362,670</b>
<b>Available Balance</b>	<b>\$4,084,026</b>
<b>Available Cash Balance</b>	<b>\$ 2,303,495</b>

**PUBLIC SAFETY BOND FUND (593)**

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

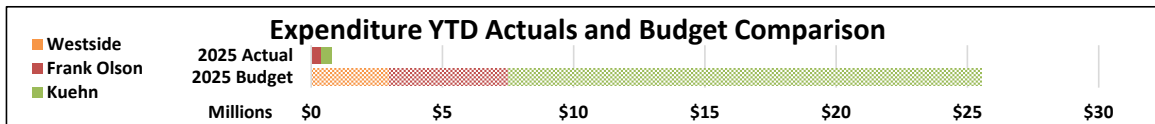


	Budget	Actual	% Budget
Revenues			
Investment	-	30,766	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 30,766</b>	<b>-</b>
Expenditures			
Capital	459,524	62,900	93%
<b>Total Expenditures</b>	<b>\$ 459,524</b>	<b>\$ 62,900</b>	<b>93%</b>

Fund Balance - Budget Expectations	
Beginning Balance Jan 1	\$1,213,825
Expenditures	(459,524)
<b>Net Change</b>	<b>(459,524)</b>
<b>Available Balance</b>	<b>\$754,301</b>
Available Cash Balance	\$ 1,407,655

**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.

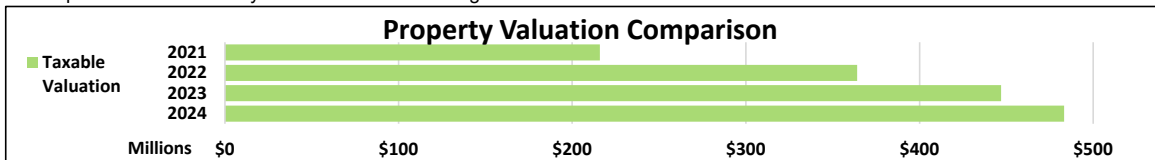


	Budget	Actual	% Budget
Revenues			
Bond Proceeds	25,530,300	25,496,389	100%
Investment	-	-	-
<b>Total Revenues</b>	<b>\$ 25,530,300</b>	<b>\$ 25,496,389</b>	<b>100%</b>
Expenditures			
Westside Recreation	3,000,000	-	128,963
Frank Olson Park	4,530,300	392,304	4,137,696
Kuehn Park	18,000,000	384,666	1,545,243
<b>Total Expenditures</b>	<b>\$ 25,530,300</b>	<b>\$ 776,971</b>	<b>\$ 5,811,902</b>

Fund Balance - Budget Expectations	
Beginning Balance Jan 1	\$0
Revenues	25,530,300
Expenditures	(25,530,300)
<b>Net Change</b>	<b>0</b>
<b>Available Balance</b>	<b>\$0</b>
Available Cash Balance	\$ 24,719,419

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

Description: Improvements funded by Tax Increment Financing.



	Budget	Actual	% Budget
Revenues			
Property Taxes	8,965,000	3,609,342	40%
<b>Total Revenues</b>	<b>\$ 8,965,000</b>	<b>\$ 3,609,342</b>	<b>40%</b>
Expenditures			
Reimbursement	8,965,000	3,037,545	-
<b>Total Expenditures</b>	<b>\$ 8,965,000</b>	<b>\$ 3,037,545</b>	<b>\$ -</b>

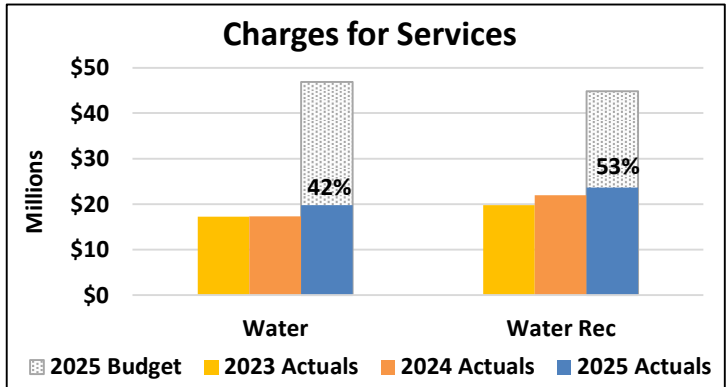
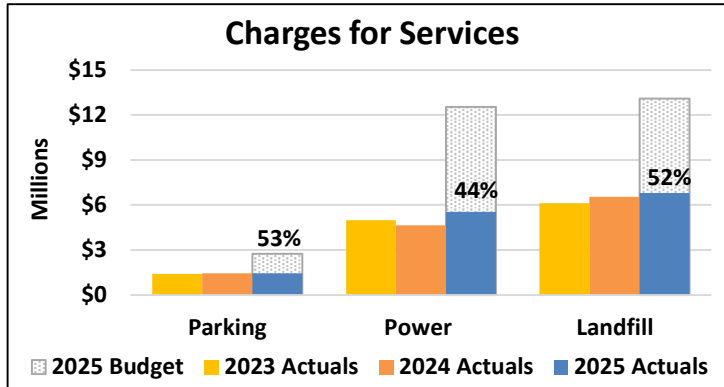
Fund Balance - Budget Expectations	
Beginning Balance Jan 1	\$22
Revenues	8,965,000
Expenditures	(8,965,000)
<b>Net Change</b>	<b>-</b>
<b>Available Balance</b>	<b>\$22</b>
Available Cash Balance	\$ 621,820

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

	Approved Plan Beginning - Ending Year	Base Equalized Taxable Valuation	Base Property Taxes	Current Equalized Taxable Valuation <sup>1</sup>	Current Property Taxes <sup>1</sup>	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 <sup>2</sup>	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	2,222,319	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	-	-	-

<sup>1</sup> Values represent amounts levied in 2024 and payable in 2025.

<sup>2</sup> 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	\$ 5,544,390	\$ 1,695,631	\$ 6,782,348	\$ 19,787,486	\$ 23,654,433
Operating Expenses	(4,561,601)	(1,321,068)	(6,837,586)	(15,731,879)	(16,290,390)
Operating Income	982,789	374,563	(55,238)	4,055,607	7,364,043
Adj. of Operating Income to Cash Flow Basis*	(3,310)	435,802	835,326	41,161,658	(113,854)
<b>Cash Flows From Operating Activities</b>	<b>979,479</b>	<b>810,365</b>	<b>780,088</b>	<b>45,217,265</b>	<b>7,250,189</b>
Capital Activities	(998,843)	-	(1,368,085)	(4,836,190)	(29,418,347)
Transfers	-	-	-	-	-
Financing (Debt) Activities	(729)	(210,865)	(2,372)	(294,392)	17,086,946
<b>Cash Flows From Capital &amp; Related Financing</b>	<b>(999,572)</b>	<b>(210,865)</b>	<b>(1,370,457)</b>	<b>(5,130,582)</b>	<b>(12,331,401)</b>
<b>Cash Flows From Investing Activities</b>	<b>223,325</b>	<b>81,346</b>	<b>486,401</b>	<b>916,738</b>	<b>914,992</b>
<b>Net increase (Decrease) in Cash</b>	<b>203,232</b>	<b>680,846</b>	<b>(103,968)</b>	<b>41,003,421</b>	<b>(4,166,220)</b>
Cash and Cash Equivalents, Beginning January 1	9,318,949	3,409,931	21,928,890	33,151,711	46,987,000
Cash and Cash Equivalents, Ending	9,522,181	4,090,777	21,824,922	74,155,132	42,820,780
Restricted Cash	-	(2,604,415) <sup>1</sup>	(12,373,826) <sup>2</sup>	(5,724,617) <sup>1</sup>	-
Restricted Cash for Future Water Projects	-	-	-	(37,343,166) <sup>3</sup>	-
<b>Available Cash and Cash Equivalents</b>	<b>\$ 9,522,181</b>	<b>\$ 1,486,362</b>	<b>\$ 9,451,096</b>	<b>\$ 31,087,349</b>	<b>\$ 42,820,780</b>

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

<sup>1</sup> Debt Reserve and Current Year Payment

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

<sup>3</sup> 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)	(252,127)	3,659,541	369,150	1,101	134
<b>Cash and Cash Equivalents, Ending</b>	<b>\$ 8,221,456</b>	<b>\$ 14,078,023</b>	<b>\$ 16,645,715</b>	<b>\$ 48,581</b>	<b>\$ 6,203</b>

	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)	876,137	2,533,525	679,124
<b>Cash and Cash Equivalents, Ending</b>	<b>\$ 5,986,021</b>	<b>\$ 5,252,955</b>	<b>\$ 3,314,883</b>

**2025 Capital Program Fund and Department Summary**
**June 30 2025**

<b>Fund/Department</b>	<b>Current Budget</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Balance</b>	<b>% Expended &amp; Encumbered</b>
<b>Sales Tax</b>					
<b>Highways &amp; Streets</b>	<b>\$ 170,469,791</b>	<b>\$ 27,324,141</b>	<b>\$ 55,502,815</b>	<b>\$ 87,642,835</b>	<b>49%</b>
Sales Tax	107,469,340	26,211,858	41,327,861	39,929,621	
Platting Fees	1,800,000	-	-	1,800,000	
State & Federal Contributions/Grants	59,907,190	290,777	14,071,828	45,544,585	
Outside Contributions	1,293,261	821,505	103,126	368,629	
<b>Parks &amp; Recreation</b>	<b>40,417,628</b>	<b>7,508,018</b>	<b>17,236,393</b>	<b>15,673,218</b>	<b>61%</b>
Sales Tax	28,767,537	6,572,109	14,851,420	7,344,008	
ARPA	615,421	440,448	174,973	-	
State & Federal Contributions/Grants	250,000	-	-	250,000	
Outside Contributions	10,784,670	495,460	2,210,000	8,079,210	
<b>Facilities Management</b>	<b>638,202</b>	<b>-</b>	<b>-</b>	<b>638,202</b>	<b>0%</b>
<b>Communications</b>	<b>446,202</b>	<b>168,276</b>	<b>48,050</b>	<b>229,876</b>	<b>48%</b>
<b>Health</b>	<b>336,900</b>	<b>100,520</b>	<b>-</b>	<b>236,380</b>	<b>30%</b>
<b>Planning &amp; Development Services</b>	<b>200,867</b>	<b>-</b>	<b>65,806</b>	<b>135,061</b>	<b>33%</b>
<b>Fire</b>	<b>7,251,292</b>	<b>523,412</b>	<b>4,882,569</b>	<b>1,845,311</b>	<b>75%</b>
<b>Police</b>	<b>5,533,618</b>	<b>804,490</b>	<b>2,220,242</b>	<b>2,508,887</b>	<b>55%</b>
Sales Tax	5,349,118	769,461	2,195,488	2,384,169	
State & Federal Contributions/Grants	184,500	35,029	24,754	124,718	
<b>Library</b>	<b>1,151,474</b>	<b>538,631</b>	<b>40,660</b>	<b>572,183</b>	<b>50%</b>
Sales Tax	1,074,474	523,000	40,660	510,814	
County Contributions	70,000	15,630	-	54,370	
Outside Contributions	7,000	-	-	7,000	
<b>Total Sales Tax</b>	<b>226,445,974</b>	<b>36,967,487</b>	<b>79,996,534</b>	<b>109,481,953</b>	<b>52%</b>
<b>Entertainment Tax</b>					
Events Complex	6,743,731	1,091,598	2,023,122	3,629,011	46%
Orpheum	1,138,894	365,828	85,363	687,703	40%
Washington Pavilion	5,160,035	984,272	2,926,231	1,249,532	76%
Sioux Falls Stadium	576,651	250,833	69,890	255,928	56%
Land Acquisition	8,594,500	8,105,048	-	489,452	94%
<b>Total Entertainment Tax</b>	<b>22,213,811</b>	<b>10,797,579</b>	<b>5,104,606</b>	<b>6,311,626</b>	<b>72%</b>
<b>Transit</b>	<b>4,280,200</b>	<b>401,185</b>	<b>2,219,916</b>	<b>1,659,099</b>	<b>61%</b>
<b>Storm Drainage</b>	<b>20,156,177</b>	<b>3,532,706</b>	<b>2,300,696</b>	<b>14,322,776</b>	<b>29%</b>
Drainage Fees	17,853,018	3,532,706	2,297,537	12,022,776	
SRF Loan	2,303,159	-	3,159	2,300,000	
<b>911 Dispatch</b>	<b>325,000</b>	<b>30,000</b>	<b>41,285</b>	<b>253,715</b>	<b>22%</b>
<b>Public Safety Facility Bond Construction</b>	<b>459,524</b>	<b>62,900</b>	<b>366,235</b>	<b>30,389</b>	<b>93%</b>
<b>Recreation Bond Construction Fund</b>	<b>25,530,300</b>	<b>710,727</b>	<b>5,811,902</b>	<b>19,007,671</b>	<b>26%</b>
<b>Electric Light</b>	<b>13,778,974</b>	<b>998,843</b>	<b>6,579,463</b>	<b>6,200,668</b>	<b>55%</b>
<b>Public Parking</b>	<b>230,000</b>	<b>-</b>	<b>-</b>	<b>230,000</b>	<b>0%</b>
<b>Sanitary Landfill</b>	<b>6,872,336</b>	<b>1,368,085</b>	<b>2,567,840</b>	<b>2,936,412</b>	<b>57%</b>
User Fees	6,384,539	880,288	2,567,840	2,936,412	
Grant	487,797	487,797	-	-	
<b>Water</b>	<b>45,868,984</b>	<b>4,836,190</b>	<b>13,976,919</b>	<b>27,055,875</b>	<b>41%</b>
User Fees	32,822,653	4,612,291	10,684,823	17,525,539	
Platting Fees	765,000	-	-	765,000	
SRF Loan	12,281,331	223,898	3,292,096	8,765,337	
<b>Water Reclamation</b>	<b>220,908,201</b>	<b>29,418,347</b>	<b>76,666,453</b>	<b>114,823,401</b>	<b>48%</b>
User Fees	36,545,382	5,954,098	12,078,816	18,512,468	
ARPA	14,103,000	3,658,119	10,444,881	-	
SRF Loan	168,150,341	19,010,698	53,801,281	95,338,362	
Outside Contributions	2,109,477	795,431	341,475	972,571	
<b>Facilities Management</b>	<b>8,820,526</b>	<b>386,106</b>	<b>27,030</b>	<b>8,407,390</b>	<b>5%</b>
User Fees	8,596,496	162,076	27,030	8,407,390	
Grant	224,030	224,030	-	-	
<b>Fleet</b>	<b>8,347,710</b>	<b>1,624,120</b>	<b>3,361,498</b>	<b>3,362,091</b>	<b>60%</b>
<b>Technology Revolving</b>	<b>1,890,237</b>	<b>134,334</b>	<b>-</b>	<b>1,755,904</b>	<b>7%</b>
<b>Total Capital (CIP &amp; OCEP)</b>	<b>\$ 606,127,954</b>	<b>\$ 91,268,608</b>	<b>\$ 199,020,377</b>	<b>\$ 315,838,970</b>	<b>48%</b>



# 2025 Capital Projects and Equipment Summary

June 30, 2025

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
<b>HIGHWAYS &amp; STREETS</b>							
11006	Arterial Street Improvements		19,943,346	(7,760,000)	-	-	12,183,346
11012	Arterial Intersection Improvements	I	1,989,723	(1,225,000)	15,201	109,573	639,949
11064	Arrowhead Parkway Improvements	I	33,231,037	16,587,716	5,973,303	28,885,602	14,959,848
11107	Tallgrass Avenue Improvements	I	465,380	-	-	325,364	140,015
11108	57th Street from Vets Pkwy to Six Mile Rd	I	578,291	-	148,163	177,612	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	-	450,618	1,317,773	262,879
11130	Maple/Park Street Improvements	PD	101,000	-	-	100,646	354
11132	Benson Road Improvements	I	1,086,584	-	154,563	354,751	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	-	25,845	67,060	850,629
11015	Collector Street Expansion	I	792,927	180,000	197,064	685,504	90,358
11001	Concrete Pavement Restoration	I	5,850,005	-	1,155,834	2,489,458	2,204,714
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)	41,175	120,559	2,753,735
11008	Communications Network Upgrade	PD	253,955	(50,000)	637	20	203,298
11009	Right-of-Way Acquisition	D	2,178,929	(1,620,000)	178,935	3,500	376,494
11010	Traffic Signal Improvements	I	681,365	50,000	53,659	654,919	22,787
11011	Railroad Crossing Improvements	I	319,073	(10,000)	150,400	67,909	90,764
11013	SDDOT Project Coordination	D	429,291	(20,000)	-	51,313	357,978
11014	Bridge & Retaining Wall Rehabilitation	I	3,187,738	-	53,643	1,568,721	1,565,374
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	4,655,927	1,347,597	5,107,400
11018	ADA Improvements	I	2,576,411	20,000	783,058	826,694	986,660
11027	Street Lights in Newly Developed Areas	D	610,686	(500,000)	32,876	-	77,809
11028	60th Street North Improvements	N	3,125	-	-	-	3,125
11029	49th St Extension	D	702,528	-	50,000	157,755	494,773
11030	LED Street Light Upgrade Program	I	926,696	(750,000)	7,784	-	168,912
11066	Rail Yard Development	D	99,104	-	31,316	32,352	35,436
11067	Veterans Parkway Construction	I	2,850,091	(100,000)	1,315,903	302,552	1,131,636
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)	5,874,666	1,363,659	270,435
11114	VP-Minn Ave from Western to Cliff	I	1,905,722	-	1,545,424	349,199	11,099
11115	VP-Cliff Ave from Western to Cliff	I	3,455,038	-	2,653,834	428,702	372,502
11116	VP-Southeastern from Cliff to Sycamore	I	385,783	850,000	629,578	182,858	423,347
11117	VP-Sycamore from Cliff to Sycamore	I	44,441	90,000	13,219	35,257	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	-	266,157	477,811	2,836,499
11073	Core Neighborhood Reconstruction	I	4,664,257	(2,650,000)	233,257	535,411	1,245,590
11074	Surface Treatment Program	I	2,219,276	950,000	253,546	2,891,223	24,507
11075	Pedestrian & Bicycle Improvements	I	422,547	-	37,256	82,008	303,282
11076	41st St Improvements	I	602,813	-	72,768	300,379	229,666
11079	Asphalt Street Rehabilitation	I	8,275,314	1,700,000	2,262,622	7,355,231	357,461
11080	Marion Road from I90 to the North	I	564,738	750,000	70,171	1,143,444	101,123
11086	Bridge Reconstruction Program	D	35,315,219	-	47,454	104,827	35,162,939
11088	Salt Storage Facility	C	72,791	-	2,487	19,301	51,003
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	-	19,248	199,280	361,156
11100	Cliff Ave & I-229 Improvements	I	2,816,086	950,000	1,530,194	1,610,752	625,140
11104	33rd Street Improvements	D	30,475	-	-	30,475	-
11125	ADA Transition Plan Improvements	I	769,690	-	86,701	5,034	677,955
11126	Pole Replacement Program	D	500,875	(300,000)	-	-	200,875
11131	72nd Street North Area Improvements	D	277,924	120,000	192,349	72,467	133,109
11133	Sundowner Avenue from 69th to 85th Street	PD	250,000	-	31,891	155,169	62,940
<b>Total Capital Projects</b>			<b>185,978,774</b>	<b>1,660,716</b>	<b>31,316,125</b>	<b>57,164,668</b>	<b>99,158,698</b>
	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	-	70	32,310	43,830
	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	-	-	-	62,363
<b>Total Capital Equipment</b>			<b>645,677</b>	<b>-</b>	<b>172,565</b>	<b>32,310</b>	<b>440,802</b>
<b>Total Highway &amp; Streets</b>			<b>186,624,451</b>	<b>1,660,716</b>	<b>31,488,689</b>	<b>57,196,978</b>	<b>99,599,499</b>

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

June 30, 2025

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
<b>PARKS &amp; RECREATION</b>							
14001	Falls Park Development	I	9,293,711	-	2,597,968	2,095,940	4,599,803
14008	Park Land Acquisition	PD	978,345	-	53,077	151	925,117
14009	Aquatic Improvements	I	9,127,140	3,000,000	619,875	4,767,343	6,739,923
14014	River Greenway Improvements	I	3,503,719	-	521,215	2,299,702	682,801
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	-	40,783	141,977	8,120
14072	Elmwood Golf Course Clubhouse	I	4,005,130	-	1,562,022	1,936,752	506,356
14079	Greenway and Trail Improvements	I	4,803,920	-	858,710	3,435,899	509,311
14080	Neighborhood Park Improvements	D	790,329	-	4,000	49,810	736,519
14081	Cyclical Park Infra Improvements	I	1,886,595	-	340,707	1,459,216	86,672
14082	Community/Regional Park Improvement	I	703,612	-	123,234	90,504	489,875
14084	Park & Rec System Master Plan	D	174,985	-	62,671	112,314	-
14085	Kuehn Park Aquatics	D	-	18,000,000	318,423	1,545,243	16,136,334
14086	Frank Olson Park Aquatics	D	-	4,530,300	392,304	4,137,696	300
<b>Total Capital Projects</b>			<b>36,525,327</b>	<b>25,530,300</b>	<b>7,501,989</b>	<b>22,123,976</b>	<b>32,429,662</b>
	Vehicles		1,620,837	-	234,130	699,854	686,853
	Ball Field Equipment		275,303	-	28,318	8,516	238,469
	Landscape Equipment		1,118,316	-	357,025	197,940	563,352
	Great Bear Equipment		250,000	-	-	-	250,000
	Tree Removal Equipment		41,000	-	-	-	41,000
	Great Plains Zoo Equipment		412,630	-	97,284	4,220	311,127
	Other Equipment		174,215	-	-	13,788	160,427
<b>Total Capital Equipment</b>			<b>3,892,301</b>	<b>-</b>	<b>716,756</b>	<b>924,318</b>	<b>2,251,227</b>
<b>Total Parks &amp; Recreation</b>			<b>40,417,628</b>	<b>25,530,300</b>	<b>8,218,744</b>	<b>23,048,294</b>	<b>34,680,889</b>
<b>FIRE</b>							
09016	Fire Station #13 Constructions	N	500,000	-	-	-	500,000
09017	Public Safety Training Center	SC	939,900	101,090	67,460	430,500	543,031
<b>Total Capital Projects</b>			<b>1,439,900</b>	<b>101,090</b>	<b>67,460</b>	<b>430,500</b>	<b>1,043,031</b>
	Alerting System		24,393	-	49,584	1,238	(26,429)
	EMS Vehicles/Equipment		52,567	-	-	-	52,567
	Fire Apparatus Vehicles		4,410,432	-	309,464	4,092,859	8,110
	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	-	30,000	41,285	3,715
	Metro Recorder		-	250,000	-	-	250,000
	Radios		73,000	500,000	-	593,963	(20,963)
	Rescue Equipment		131,434	-	47,609	33,291	50,533
	SCBA Equipment		733,000	-	-	-	733,000
	Tower Equipment		1,500,000	(1,500,000)	-	-	-
	Warning Sirens		105,000	-	-	96,953	8,047
<b>Total Capital Equipment</b>			<b>7,244,825</b>	<b>(750,000)</b>	<b>548,852</b>	<b>4,859,588</b>	<b>1,086,385</b>
<b>Total Fire</b>			<b>8,684,725</b>	<b>(648,910)</b>	<b>616,312</b>	<b>5,290,088</b>	<b>2,129,415</b>
<b>POLICE</b>							
10008	Westside Report to Work Station	N	1,500,000	-	-	-	1,500,000
<b>Total Capital Projects</b>			<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>
	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	785,082	896,097	732,951
	Radios		71,000	1,000,000	6,409	1,324,145	(259,554)
<b>Total Capital Equipment</b>			<b>2,933,618</b>	<b>1,100,000</b>	<b>804,490</b>	<b>2,220,242</b>	<b>1,008,887</b>
<b>Total Police</b>			<b>4,433,618</b>	<b>1,100,000</b>	<b>804,490</b>	<b>2,220,242</b>	<b>2,508,887</b>
<b>FACILITIES MANAGEMENT</b>							
06012	Centralized Facilities Improvements	I	7,270,579	-	323,788	27,030	6,919,761
06016	Centralized Facilities Land Acquisition	D	638,202	-	-	-	638,202
06017	Indoor Recreation Improvements	N	1,000,000	-	-	-	1,000,000
<b>Total Capital Projects</b>			<b>8,908,780</b>	<b>-</b>	<b>323,788</b>	<b>27,030</b>	<b>8,557,963</b>
	EV Charger		95,000	-	-	-	95,000
	Maintenance Equipment		128,334	-	-	-	128,334
	Pickup /Van/Utility Vehicles/Trailers		301,613	-	62,318	-	239,295
	Uninterruptable Power Supply - LEC		25,000	-	-	-	25,000
<b>Total Capital Equipment</b>			<b>549,947</b>	<b>-</b>	<b>62,318</b>	<b>-</b>	<b>487,630</b>
<b>Total Facilities Management</b>			<b>9,458,727</b>	<b>-</b>	<b>386,106</b>	<b>27,030</b>	<b>9,045,592</b>

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# 2025 Capital Projects and Equipment Summary

June 30, 2025

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
<b>COMMUNICATIONS</b>							
	Presentation/Production Equipment		446,202	-	168,276	48,050	229,876
	<b>Total Capital Equipment</b>		<b>446,202</b>	<b>-</b>	<b>168,276</b>	<b>48,050</b>	<b>229,876</b>
	<b>Total Communications</b>		<b>446,202</b>	<b>-</b>	<b>168,276</b>	<b>48,050</b>	<b>229,876</b>
<b>HEALTH</b>							
	Clinic Equipment		296,900	-	68,808	-	228,092
	Vector Equipment		40,000	-	31,713	-	8,287
	<b>Total Capital Equipment</b>		<b>336,900</b>	<b>-</b>	<b>100,520</b>	<b>-</b>	<b>236,380</b>
	<b>Total Health</b>		<b>336,900</b>	<b>-</b>	<b>100,520</b>	<b>-</b>	<b>236,380</b>
<b>LIBRARY</b>							
	Audio Visual Equipment		45,539	-	25,515	12,663	7,361
	Material Handlers		124,132	-	23,941	27,997	72,194
	Print & AV Materials		870,136	-	388,695	-	481,441
	Shelving		36,667	-	36,340	-	327
	Van		75,000	-	64,140	-	10,860
	<b>Total Capital Equipment</b>		<b>1,151,474</b>	<b>-</b>	<b>538,631</b>	<b>40,660</b>	<b>572,183</b>
	<b>Total Library</b>		<b>1,151,474</b>	<b>-</b>	<b>538,631</b>	<b>40,660</b>	<b>572,183</b>
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>							
16001	Sculpture Walk	D	90,000	-	-	-	90,000
	<b>Total Capital Projects</b>		<b>90,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,000</b>
	Fence		70,000	-	-	65,806	4,194
	Pickup (3)		40,867	-	-	-	40,867
	<b>Total Capital Equipment</b>		<b>110,867</b>	<b>-</b>	<b>-</b>	<b>65,806</b>	<b>45,061</b>
	<b>Total Planning &amp; Development Services</b>		<b>200,867</b>	<b>-</b>	<b>-</b>	<b>65,806</b>	<b>135,061</b>
<b>ENTERTAINMENT VENUES</b>							
<b>Events Complex</b>							
13001	Arena Building Improvements	N	200,000	-	-	-	200,000
13005	Convention Center Building Improvements	I	139,412	-	24,703	32,922	81,788
13014	Events Center Improvements	I	3,158,834	-	532,961	215,072	2,410,802
13013	Sioux Falls Stadium Improvements	N	185,447	(38,000)	-	-	147,447
13015	Land Acquisition	D	8,094,500	500,000	8,105,048	-	489,452
	<b>Total Capital Projects</b>		<b>11,778,193</b>	<b>462,000</b>	<b>8,662,712</b>	<b>247,993</b>	<b>3,329,488</b>
	Convention Center Equipment		332,000	-	35,280	-	296,720
	Events Center Equipment		2,913,484	-	498,655	1,775,129	639,701
	Sioux Falls Stadium Equipment		429,204	-	250,833	69,890	108,481
	<b>Total Capital Equipment</b>		<b>3,674,689</b>	<b>-</b>	<b>784,767</b>	<b>1,845,019</b>	<b>1,044,902</b>
	<b>Total Events Complex</b>		<b>15,452,882</b>	<b>462,000</b>	<b>9,447,479</b>	<b>2,093,012</b>	<b>4,374,391</b>
<b>Washington Pavilion/Orpheum Theater</b>							
13003	Washington Pavilion Building Improvements	I	4,385,939	-	707,776	2,800,018	878,145
13002	Orpheum Building Improvements	I	1,014,589	-	249,623	85,363	679,603
	<b>Total Capital Projects</b>		<b>5,400,528</b>	<b>-</b>	<b>957,399</b>	<b>2,885,381</b>	<b>1,557,748</b>
	Washington Pavilion Equipment		774,096	-	276,496	126,213	371,387
	Orpheum Theater Equipment		124,305	-	116,205	-	8,100
	<b>Total Capital Equipment</b>		<b>898,401</b>	<b>-</b>	<b>392,701</b>	<b>126,213</b>	<b>379,487</b>
	<b>Total Entertainment Venues</b>		<b>21,751,811</b>	<b>462,000</b>	<b>10,797,579</b>	<b>5,104,606</b>	<b>6,311,626</b>
<b>TRANSIT</b>							
29013	Transit Facilities Improvements	D	900,000	-	-	-	900,000
	<b>Total Capital Projects</b>		<b>900,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>900,000</b>
	Bus Shelter (9)		300,000	-	-	-	300,000
	Bus (4)		2,915,200	-	342,400	2,219,916	352,884
	Vault		100,000	-	-	-	100,000
	Vehicle Lift		65,000	-	58,785	-	6,215
	<b>Total Capital Equipment</b>		<b>3,380,200</b>	<b>-</b>	<b>401,185</b>	<b>2,219,916</b>	<b>759,099</b>
	<b>Total Transit</b>		<b>4,280,200</b>	<b>-</b>	<b>401,185</b>	<b>2,219,916</b>	<b>1,659,099</b>

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

June 30, 2025

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
<b>HIGHWAYS &amp; STREETS - STORM DRAINAGE</b>							
11020	Drainage Improvements in Developing Areas	I	8,021,345	(250,000)	670,956	990,463	6,109,927
11021	Sump Pump Collection Systems	I	500,000	-	178,596	60,267	261,137
11022	Unforeseen Drainage Improvements	I	355,913	-	2,117	5,273	348,523
11023	Drainage Conveyance Improvements	I	3,258,217	(650,000)	139,699	218,191	2,250,327
11026	Covell Area Basin Drainage Improvements	D	50,000	-	950	1,000	48,050
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	-	49,588	408,973	487,881
11087	Regional Storm Water Analysis & Imp	I	1,787,591	-	89,611	327,946	1,370,034
11121	Opportune Acquisition for Drainage	D	1,246,328	-	750,049	134	496,145
<b>Total Capital Projects</b>			<b>18,543,733</b>	<b>(900,000)</b>	<b>1,881,565</b>	<b>2,033,250</b>	<b>13,728,918</b>
Equipment Attachements			15,000	-	-	-	15,000
SCADA Equipment			22,643	-	-	14,464	8,179
Skidsteer			120,000	-	119,902	-	98
Truck, Dump			225,000	-	-	179,309	45,691
<b>Total Capital Equipment</b>			<b>382,643</b>	<b>-</b>	<b>119,902</b>	<b>193,773</b>	<b>68,968</b>
<b>Total Highway &amp; Streets - Storm Drainage</b>			<b>18,926,376</b>	<b>(900,000)</b>	<b>2,001,467</b>	<b>2,227,023</b>	<b>13,797,886</b>
<b>PUBLIC PARKING</b>							
19001	Parking Lot & Parking Ramp Improvements	N	75,000	-	-	-	75,000
<b>Total Capital Projects</b>			<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>
Vehicles			155,000	-	-	-	155,000
<b>Total Capital Equipment</b>			<b>155,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155,000</b>
<b>Total Public Parking</b>			<b>230,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>230,000</b>
<b>ELECTRIC LIGHT</b>							
20001	Unforeseen Electrical System Replacement	N	816,275	-	51,190	139,245	625,840
20002	Circuit Improvements	I	1,722,870	-	371,327	516,400	835,143
20005	Light & Power Facility Improvements	I	15,393,017	1,550,000	939,696	11,590,711	4,412,610
20006	Wood Pole Improvements	D	480,920	-	22,174	20,808	437,938
<b>Total Capital Projects</b>			<b>18,413,082</b>	<b>1,550,000</b>	<b>1,384,388</b>	<b>12,267,164</b>	<b>6,311,530</b>
Forklift (2)			80,000	-	14,875	45,587	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
<b>Total Capital Equipment</b>			<b>351,591</b>	<b>-</b>	<b>71,045</b>	<b>45,587</b>	<b>234,959</b>
<b>Total Electric Light</b>			<b>18,764,673</b>	<b>1,550,000</b>	<b>1,455,433</b>	<b>12,312,752</b>	<b>6,546,489</b>
<b>SANITARY LANDFILL</b>							
21001	Leachate Recirculation	I	4,185,857	-	1,209,043	2,220,598	756,215
21002	Land Acquisition	D	200,000	-	-	-	200,000
21003	Perimeter Fencing	N	25,000	-	-	-	25,000
21004	Building Improvements	I	1,775,966	-	100,898	157,276	1,517,793
21007	Relocation of Wall Lake Drainageway	SC	39,411	-	-	36,867	2,544
21011	Sanitary Landfill Expansion	SC	92,741	-	-	3,065	89,676
21012	Landfill Closure	SC	91,544	-	1,327	49,373	40,844
<b>Total Capital Projects</b>			<b>6,410,520</b>	<b>-</b>	<b>1,311,269</b>	<b>2,467,180</b>	<b>2,632,072</b>
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	-	-
<b>Total Capital Equipment</b>			<b>461,816</b>	<b>-</b>	<b>56,816</b>	<b>100,660</b>	<b>304,340</b>
<b>Total Sanitary Landfill</b>			<b>6,872,336</b>	<b>-</b>	<b>1,368,085</b>	<b>2,567,840</b>	<b>2,936,412</b>

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## 2025 Capital Projects and Equipment Summary

June 30, 2025

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
<b>WATER</b>							
22001	Land Acquisition	D	50,000	-	11,513	-	38,487
22002	Other Mains, Unforeseen Water Projects	I	831,548	-	164,742	647,326	19,481
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	-	12,564	219,865	1,264,073
22007	Water Collector Well Improvements	I	3,957,641	1,350,000	315,387	4,528,244	464,010
22011	Foundation Park Water Main	I	2,888,745	8,225,000	-	2,990,758	8,122,987
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)	-	3,780	51,630
<b>Total Capital Projects</b>			<b>12,583,137</b>	<b>9,025,000</b>	<b>1,775,978</b>	<b>8,447,659</b>	<b>11,384,500</b>
	Meters, AMR, DCU Equipment		3,300,898	-	743,620	27,107	2,530,172
	Other Equipment		203,504	-	60,975	124	142,405
	Field Equipment/Attachments		340,000	-	-	119,870	220,130
	Lab Equipment		265,000	-	-	-	265,000
	SCADA Equipment		45,524	-	13,076	524	31,924
	Trucks/Trailers		195,000	-	-	76,155	118,845
	VFD Well/Actuators/Pumps		505,402	-	119,383	45,264	340,755
<b>Total Capital Equipment</b>			<b>4,855,328</b>	<b>-</b>	<b>937,053</b>	<b>269,043</b>	<b>3,649,232</b>
<b>Total Water</b>			<b>17,438,465</b>	<b>9,025,000</b>	<b>2,713,031</b>	<b>8,716,702</b>	<b>15,033,732</b>
<b>WATER RECLAMATION</b>							
23001	Sanitary Sewers - Other Mains	I	4,024,221	-	82,369	703,410	3,238,442
23002	Pipe Lining Project	I	1,839,532	-	40,946	188,463	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	-	9,794,466	36,118,160	31,057,848
23040	Foundation Park - Phase 2	D	520,000	(250,000)	10,999	84,786	174,215
23043	Facility Expansion Planning	I	66,700,793	-	8,527,197	14,627,401	43,546,195
23044	Pump Station 218 Improvements	I	1,064,099	206,000	7,418	1,127,865	134,816
23045	Pump Station 240 Force Main	I	48,751,762	-	6,848,378	17,729,316	24,174,068
23046	Basin 17 Sanitary Extension	I	411,499	-	3,212	180,213	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	-	1,059,808	212,705	353,521
23051	Opportune Land Acquisitions	D	107,000	-	19,760	950	86,290
23052	Southeast Basins Sanitary Sewer Imp	D	6,320,195	-	320,522	413,982	5,585,690
23053	Northeast Basins Sanitary Sewer Imp	D	548,959	-	276,776	60,057	212,126
23054	Septage Receiving Station	I	3,954,056	-	974,518	2,556,076	423,462
<b>Total Capital Projects</b>			<b>217,364,190</b>	<b>(2,935,716)</b>	<b>27,977,365</b>	<b>74,009,871</b>	<b>112,441,238</b>
	Air Release Valve		40,000	-	-	-	40,000
	Flow/Density Meters		1,203,993	-	-	-	1,203,993
	Other Equipment		320,515	-	137,963	17,253	165,300
	Pumps		875,000	-	201,697	448,715	224,587
	SCADA Equipment		65,773	-	46,879	15,953	2,941
	Trucks, Trailers & Heavy Equipment		520,000	-	78,913	34,899	406,188
	Other Vehicles		400,000	-	-	-	400,000
	VFD Well/Valve Actuator		238,690	-	8,789	46,200	183,701
<b>Total Capital Equipment</b>			<b>3,663,971</b>	<b>-</b>	<b>474,241</b>	<b>563,019</b>	<b>2,626,711</b>
<b>Total Water Reclamation</b>			<b>221,028,161</b>	<b>(2,935,716)</b>	<b>28,451,606</b>	<b>74,572,890</b>	<b>115,067,949</b>

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(I) In Construction (SC) Substantially Completed (W) Under Warranty (C) Complete

# 2025 Capital Projects and Equipment Summary

June 30, 2025

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
<b>FLEET</b>							
24012	Underground Storage Tanks	D	812,298	-	-	1,538	810,760
24013	Maintenance Shop Improvements	D	1,873	-	1,873	-	-
<b>Total Capital Projects</b>			<b>814,170</b>	<b>-</b>	<b>1,873</b>	<b>1,538</b>	<b>810,760</b>
	Large Equipment - Streets		3,144,665	-	576,962	2,305,065	262,638
	Large Equipment - Water		81,328	-	-	-	81,328
	Large Equipment - Water Reclamation		828,711	-	-	145,454	683,257
	Large Equipment - Landfill		660,000	-	485,668	64,274	110,058
	Large Equipment - Lights		422,744	-	10,377	-	412,367
	Large Equipment - Storm Drainage		775,000	-	183	601,616	173,201
	Trucks and Pickups		957,469	-	433,320	94,907	429,242
	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	-	12,090	31,150	(3,240)
	Floor Sweeper		15,000	-	-	-	15,000
<b>Total Capital Equipment</b>			<b>7,533,540</b>	<b>-</b>	<b>1,622,248</b>	<b>3,359,961</b>	<b>2,551,332</b>
<b>Total Fleet</b>			<b>8,347,710</b>	<b>-</b>	<b>1,624,120</b>	<b>3,361,498</b>	<b>3,362,091</b>
<b>ENTREPRISE NETWORK TECHNOLOGY</b>							
	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
<b>Total Capital Equipment</b>			<b>1,890,237</b>	<b>-</b>	<b>134,334</b>	<b>-</b>	<b>1,755,904</b>
<b>Total Revolving Technology</b>			<b>1,890,237</b>	<b>-</b>	<b>134,334</b>	<b>-</b>	<b>1,755,904</b>
<b>Total Capital Program</b>			<b>\$ 571,284,564</b>	<b>\$ 34,843,390</b>	<b>\$ 91,268,608</b>	<b>\$ 199,020,376</b>	<b>\$ 315,838,971</b>

<b>Arterial Streets Funding</b>					
<b>Uses</b>	<b>2009-2022</b>	<b>2023</b>	<b>2024</b>	<b>2025 YTD</b>	<b>Life-to-Date</b>
Total Arterial Street Expenditures	\$ 135,354,629	\$ 17,218,218	\$ 10,919,505	\$ 8,471,448	\$ 171,963,800
<b>Sources</b>					
Sales Tax	\$ 111,667,217	\$ 14,104,282	\$ 7,196,738	\$ 7,238,033	\$ 140,835,800
Street Platting Fees	23,057,882	3,113,936	3,722,767	1,233,415	31,128,000
Total Sources	\$ 135,354,629	\$ 17,218,218	\$ 10,919,505	\$ 8,471,448	\$ 171,963,800

<b>Top Active CIP Projects (Project to Date)</b>		
	<b>Expense</b>	<b>Encumbered</b>
Water Reclamation Facility Expansion (Phase 1)	205,007,736	10,098,636
Basin 15 Sanitary Sewer Extension	15,508,992	36,118,160
Pump Station 240 Force Main	42,609,657	17,727,249
Arrowhead/Veterans Parkway Intersection	6,964,154	27,894,765
Jacobson Plaza	17,371,276	2,093,815
South Veterans Parkway	18,064,646	2,835,931
River Greenway Phase 3	11,731,388	1,362,179
Light & Power Campus	1,676,679	11,590,711
Elmwood Clubhouse	4,206,892	1,936,752
Frank Olson Aquatics	392,304	4,137,696

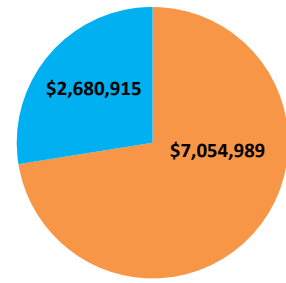
Status Codes: (N) Not Started (S) Signed Contract (PD) Preliminary Design (D) Under Design (DC) Design Completed  
(I) In Construction (SC) Substantially Completed (W) Under Warranty (C) Complete

## FEDERAL GRANT FUNDING

## GENERAL FUND

	Budget	Actual	Projected
Attorney	\$ 12,600	\$ -	\$ 12,600
Fire	83,000	30,344	83,000
Police	757,500	456,083	750,000
Highways and Streets (Highway Planning)	779,000	145,142	779,000
Health	4,009,159	1,977,428	4,000,000
Parks and Recreation <sup>1</sup>	739,600	19,820	19,820
Planning and Development Services <sup>2</sup>	674,130	52,097	650,000
<b>Total</b>	<b>\$ 7,054,989</b>	<b>\$ 2,680,915</b>	<b>\$ 6,294,420</b>

## General Fund



■ Budget ■ Actual

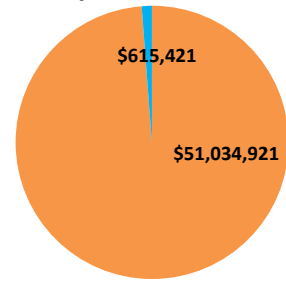
<sup>1</sup> This is the CommuniTree grant. This project is on hold pending federal funding approval.

<sup>2</sup> 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.) <sup>1</sup>	25,000,000	-	13,403,184
FRA Grant (Marion Rd. BNSF Overpass) <sup>2</sup>	25,000,000	-	-
Parks and Recreation <sup>3</sup>	850,421	615,421	-
<b>Total</b>	<b>\$ 51,034,921</b>	<b>\$ 615,421</b>	<b>\$ 13,487,684</b>

## Sales/Use Tax Fund



■ Budget ■ Actual

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

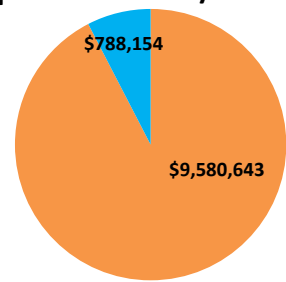
<sup>2</sup> This grant application was unsuccessful.

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

## SPECIAL REVENUE/OTHER FUNDS

	Budget	Actual	Projected
Housing <sup>1</sup>	\$ 3,369,895	\$ 265,605	\$ 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
<b>Total</b>	<b>\$ 9,580,643</b>	<b>\$ 788,154</b>	<b>\$ 8,527,643</b>

## Special Revenue/Other



■ Budget ■ Actual

<sup>1</sup> \$1,800,000 HOME ARP grant has been awarded and is allotted for the Mercato project. Grant draw will be based on project timing.

## SPECIAL FUNDING

National Opioid Settlement Funds

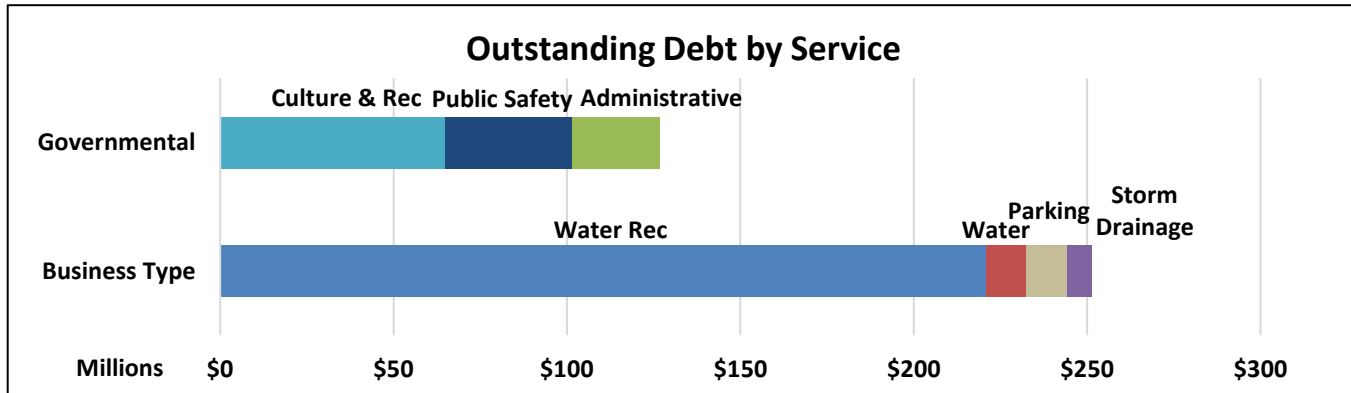
Beginning Cash Balance Jan 1	\$ 1,360,086
Cash Received	161,717
Cash Expensed	
The LINK Community Triage Center	(357,000)
<b>Uncommitted Cash Balance</b>	<b>\$ 1,164,803</b>

Liquor License Proceeds (Ord. 52-23)

Beginning Cash Balance Jan 1	\$ 1,099,462
Cash Received	-
Cash Expensed	
Street Outreach Services - SDUIH	(43,750)
(Contract extended through 3/31/2026)	
Ambassador Program - DTSF	(150,000)
<b>Uncommitted Cash Balance</b>	<b>\$ 905,712</b>

## Total Outstanding Debt

June 30, 2025



Fund (Repayment Source)	True Interest Rate	Maturity Date	Issue Amount	Authorized not Drawn	Balance Outstanding
<b>Governmental Revenue Bonds &amp; Notes</b>					
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
Total Sales & Use Tax					117,565,000
Storm Drainage					
SRF Clean Water #39 (2018A)	1.00%	2030	8,829,000	-	4,139,081
SRF Clean Water #42 (2021)	1.00%	TBD	3,690,069	5,767,331	2,834,918
Total Storm Drainage					6,973,999
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
<b>Total Governmental Debt</b>					<b>133,639,916</b>
<b>Business Type Revenue Bonds &amp; Notes</b>					
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	-
First \$7,895,000 of principal is paid by DANR					
Total Water					11,500,000
Water Reclamation					
SRF Clean Water #21 (2005 - Closed)	2.25%	2027	34,813,977	-	4,412,788
SRF Clean Water #34 (2012 - Closed)	2.25%	2024	12,040,836	-	-
SRF Clean Water #35 (2015 - Open)	1.25%	2027	11,304,270	675,187	3,344,801
SRF Clean Water #36 (2015 - Closed)	1.25%	2028	16,550,544	-	6,038,453
SRF Clean Water #37 (2016 - Closed)	1.25%	2029	7,350,585	-	2,720,603
SRF Clean Water #38 (2017 - Closed)	1.00%	2029	9,515,974	-	4,207,220
SRF Clean Water #40 (2019 - Open)	1.50%	2041	26,406,409	402,391	22,270,860
SRF Clean Water #41 (2020 - Closed)	2.50%	2042	41,625,000	-	38,075,105
SRF Clean Water #43 (2021 Closed)	2.00%	2044	18,500,000	-	17,547,295
SRF Clean Water #44 (2022 - Open)	2.00%	TBD	84,940,254	38,059,746	83,158,640
SRF Clean Water #45 (2023 - Open)	1.25%	TBD	8,681,388	9,269,612	8,681,388
SRF Clean Water #46 (2024 - Open)	2.75%	TBD	28,678,886	32,321,114	28,678,886
SRF Clean Water #47 (2024 - Open)	3.00%	TBD	1,703,917	21,426,083	1,703,917
SRF Clean Water #48 (2024 - Open)	3.25%	TBD	-	11,000,000	2,951
Total Water Reclamation					220,842,907
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
<b>Total Business Type Debt</b>					<b>244,311,056</b>
<b>Total Debt Outstanding</b>					<b>\$ 377,950,972</b>

\* 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**
**June 30, 2025**

<b>Fund</b>	<b>Original Budget</b>	<b>Carryforward (CIP/OCEP)</b>	<b>Carryover Encumbrances (CIP/OCEP)</b>	<b>Supplement</b>	<b>Budget</b>
<b><u>APPROPRIATED FUNDS:</u></b>					
<b>General Fund</b>	\$ 248,614,049	\$ -	\$ -	\$ 100,000	\$ 248,714,049
<b>Entertainment Tax</b>					
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	-	-	-	-	-
<b>Entertainment Tax Total</b>	<b>16,134,387</b>	<b>11,821,629</b>	<b>1,573,182</b>	<b>-</b>	<b>29,529,198</b>
<b>Sales/Use Tax</b>					
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	2,500,000	40,417,627
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
<b>Sales/Use Tax Total</b>	<b>167,226,673</b>	<b>43,728,287</b>	<b>36,856,377</b>	<b>2,666,000</b>	<b>250,477,337</b>
<b>Housing</b>	12,517,194	-	2,390,815	-	14,908,009
<b>Transit</b>	15,724,215	1,898,048	2,117,152	65,000	19,804,415
<b>Storm Drainage</b>	15,261,998	8,561,527	2,807,650	-	26,631,175
<b>911 Dispatch</b>	6,664,334	-	-	250,000	6,914,334
<b>Library Memorial</b>	5,000	-	-	-	5,000
<b>Cottam Memorial</b>	2,000	-	-	-	2,000
<b>Public Safety Facility Construction</b>	-	30,889	241,145	187,490	459,524
<b>Culture and Recreation Construction</b>	-	-	-	25,530,300	25,530,300
<b>T.I.F. District Fund</b>	8,965,000	-	-	-	8,965,000
<b><u>NON-APPROPRIATED FUNDS:</u></b>					
<b>Electric Light</b>	14,881,234	7,510,243	748,731	-	23,140,208
<b>Public Parking</b>	3,492,522	100,000	-	-	3,592,522
<b>Sanitary Landfill</b>	13,997,656	1,377,582	3,297,754	-	18,672,992
<b>Water</b>	46,759,919	18,365,007	1,272,248	8,400,000	74,797,174
<b>Water Reclamation</b>	81,054,581	87,925,582	82,439,052	-	251,419,215
<b>Fleet Revolving</b>	15,677,342	2,074,554	1,586,155	-	19,338,051
<b>Technology Revolving</b>	6,528,232	855,237	-	-	7,383,469
<b>Facilities Management</b>	13,083,445	5,323,847	338,679	-	18,745,971
<b>Health/Life Benefit</b>	28,295,648	-	-	-	28,295,648
<b>Workers' Compensation</b>	1,905,256	-	-	-	1,905,256
<b>Insurance Liability</b>	2,795,902	-	-	-	2,795,902
<b>Fiduciary Funds</b>	53,638,902	-	-	-	53,638,902
<b>Total Budget All Funds</b>	<b>\$ 773,225,488</b>	<b>\$ 189,572,432</b>	<b>\$ 135,668,940</b>	<b>\$ 37,198,790</b>	<b>\$ 1,135,665,651</b>



# Total Budget and Adjustments Summary

June 30, 2025

Supplement Detail:	Budget	
	Revenue	Expense
<b>Effective Supplements</b>		
<b>January</b>		
Culture/Recreation Construction Fund-Aquatics Facilities-Bond Fund (Ord. 01-25)	\$ 25,530,300	\$ 25,530,300
<b>February</b>		
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-Vehicle Barriers-Reduction of Debt Service (Ord. 09-25)	-	315,000
Sales Tax Fund-Police-Training & Investigative Equipment-JAG Grant (Ord. 09-25)	66,000	66,000
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)	-	(385,000)
<b>March</b>		
Public Safety Facility Construction Fund-Burn Building-Bond Fund (Ord. 76-20)	-	86,400
<b>June</b>		
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
<b>Total Effective Supplements</b>	<b>\$ 36,596,300</b>	<b>\$ 37,198,790</b>
<b>Approved, Not Effective Supplemental Detail</b>		
<b>July</b>		
Sales/Use Tax Fund-Parks and Rec-Falls Park Development/Levitt Shell-Donation (Ord. 30-25)	1,000,000	1,000,000
<b>Total Approved, but Not Effective</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
<b>Total Supplements</b>	<b>\$ 37,596,300</b>	<b>\$ 38,198,790</b>