CITY OF SIOUX FALLS

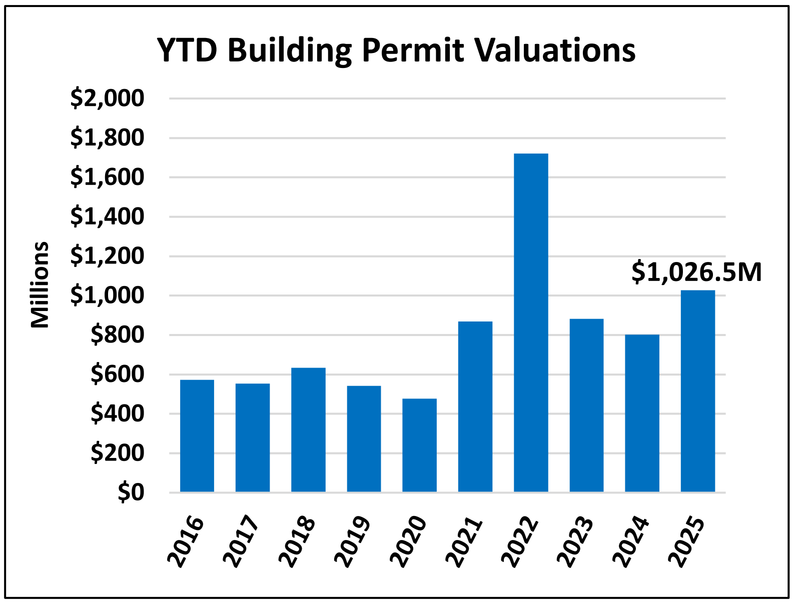
MONTHLY FINANCIAL STATUS REPORT

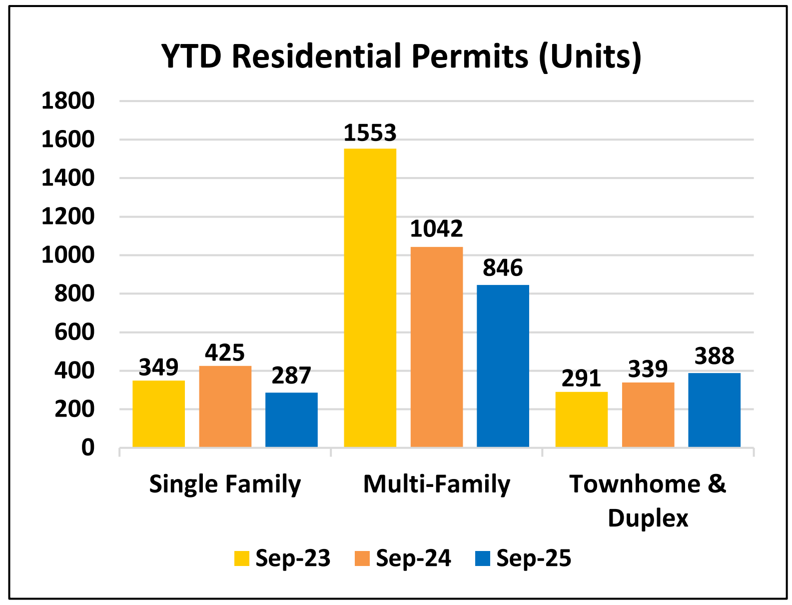
(Unaudited)

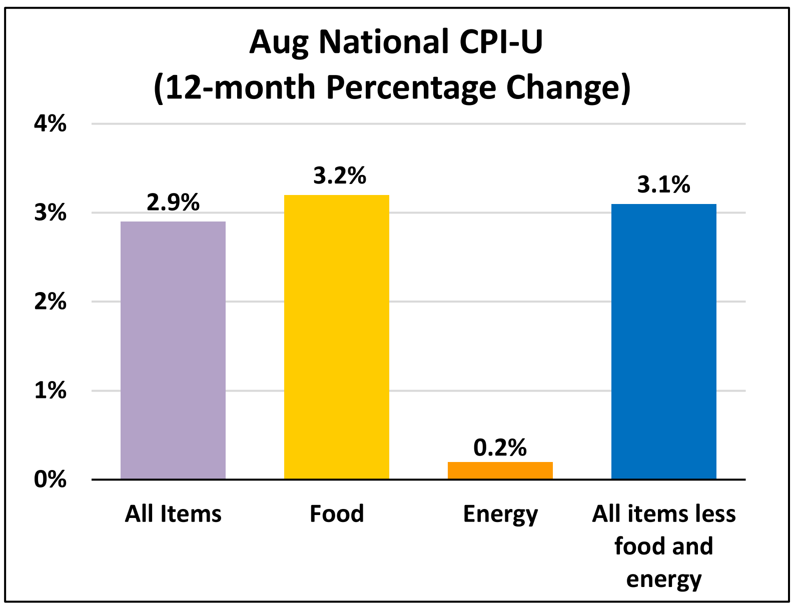
September 30, 2025

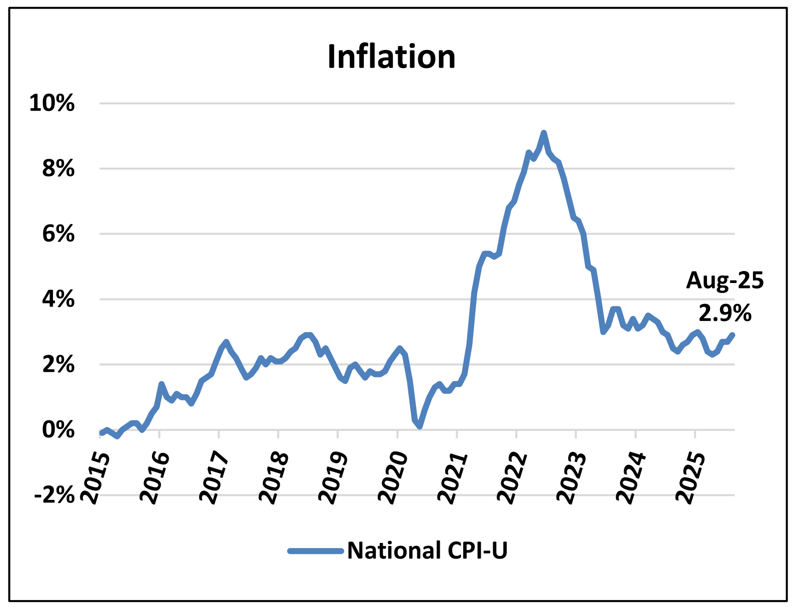
CITY OF SIOUX FALLS

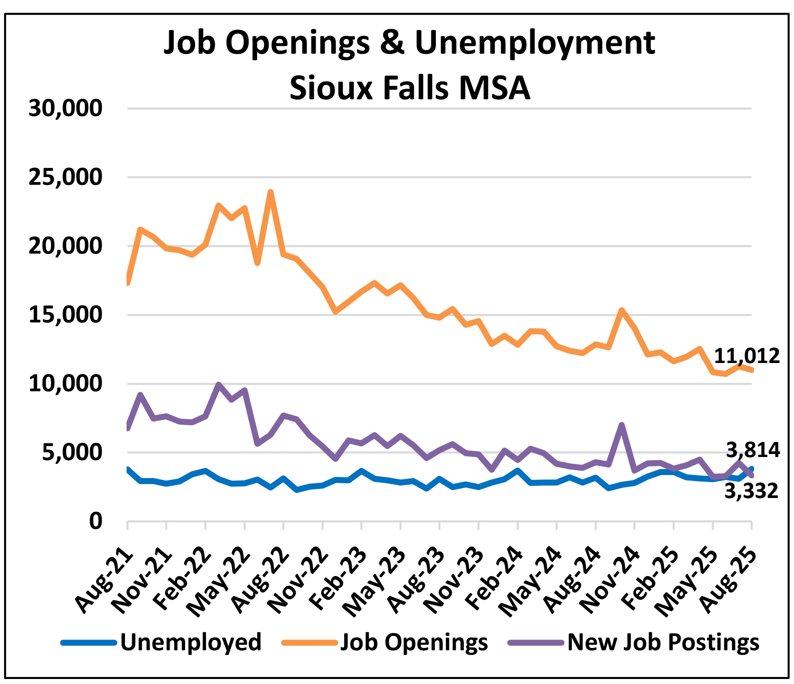
Prepared by the Finance Department

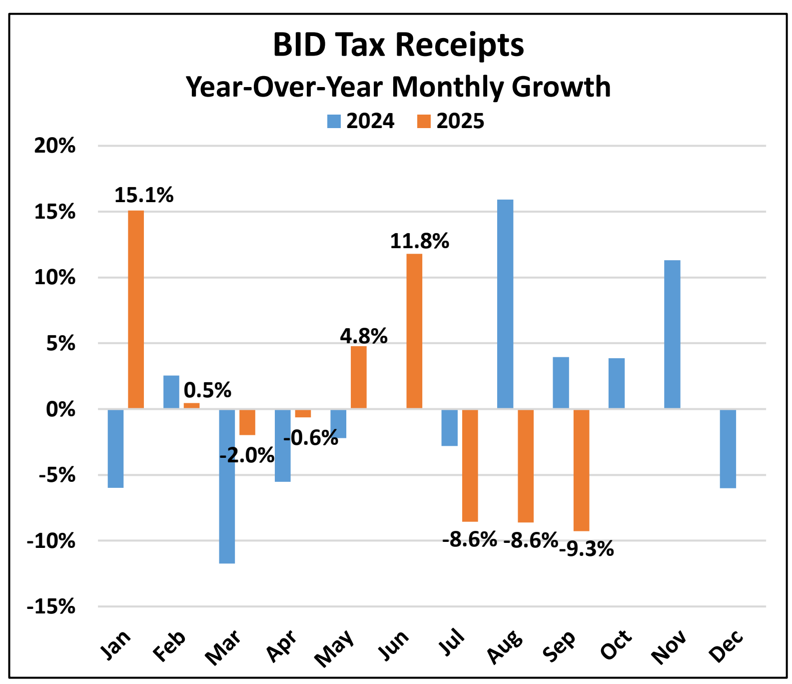








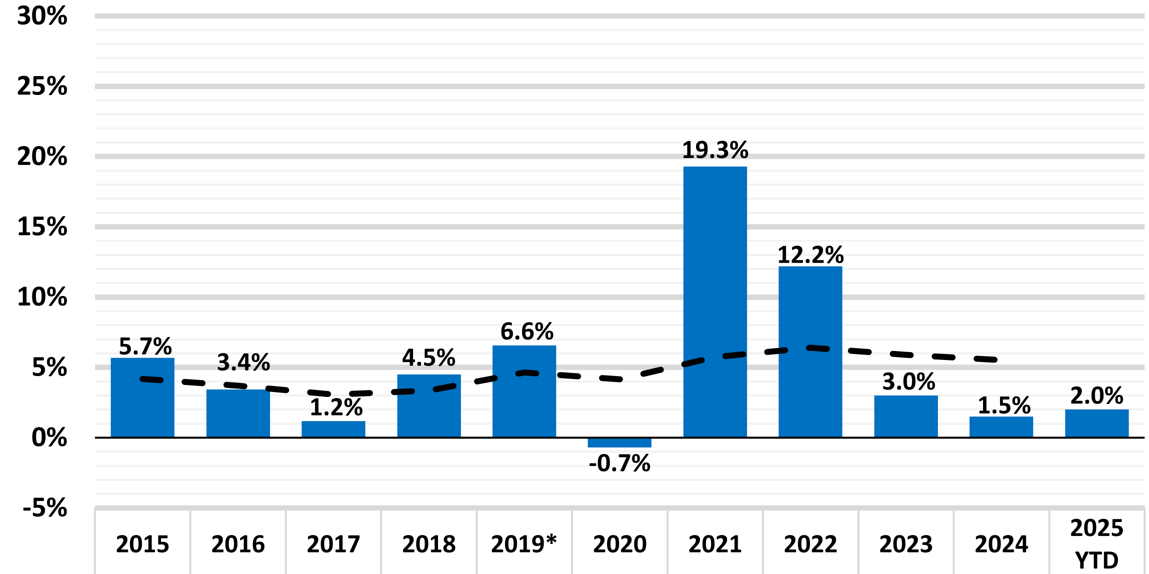




Unemployment Rate	May-25	Jun-25	Jul-25	Aug-25
City MSA	1.7%	1.8%	1.7%	2.2%
State	1.8%	1.9%	1.9%	2.2%
National	4.0%	4.4%	4.6%	4.5%

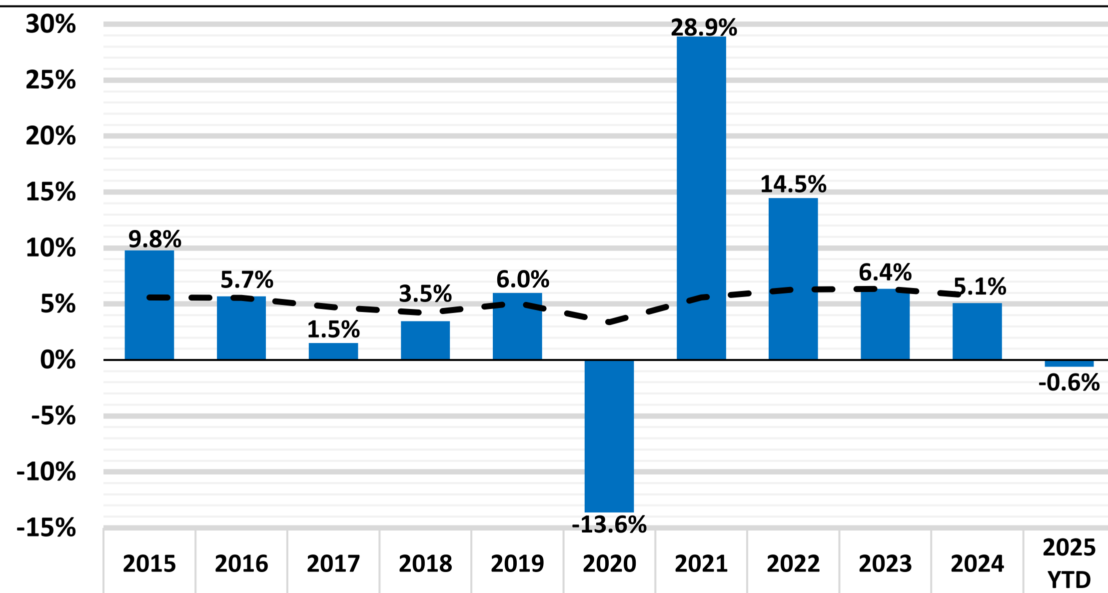
YTD % Change	Jun-25	Jul-25	Aug-25	Sep-25
BID Tax	5.0%	2.3%	0.4%	-0.9%
Lodging Tax	1.3%	-2.5%	-1.8%	-1.6%

Sales Tax Growth
(less Audits)



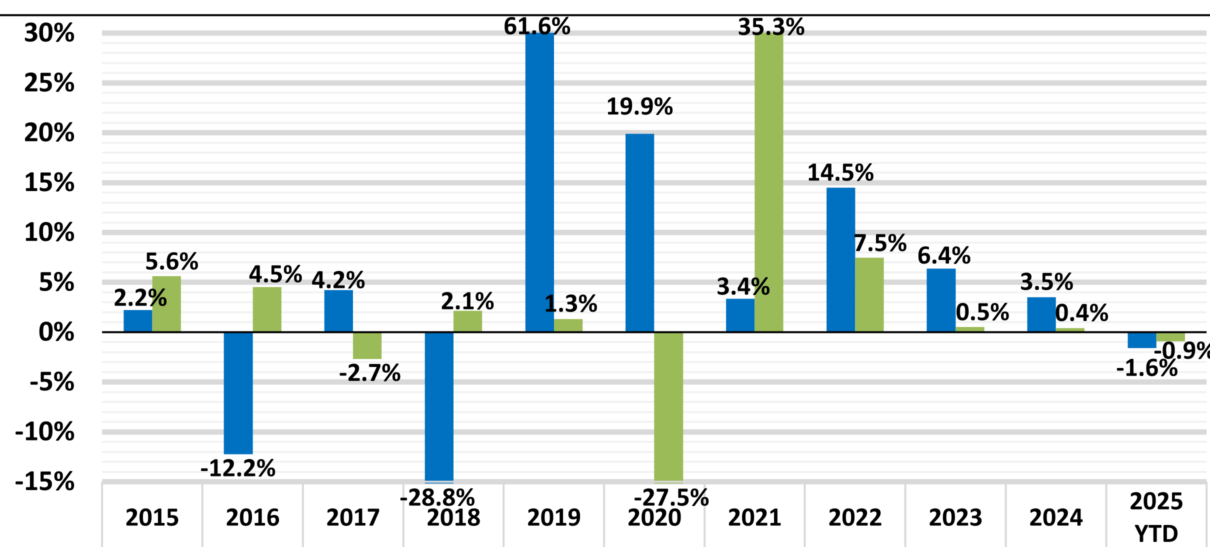
	2015	2016	2017	2018	2019*	2020	2021	2022	2023	2024	2025 YTD
Annual Growth	5.7%	3.4%	1.2%	4.5%	6.6%	-0.7%	19.3%	12.2%	3.0%	1.5%	2.0%
Rolling 10 Yr Avg Annual Growth	4.2%	3.7%	3.1%	3.3%	4.6%	4.2%	5.7%	6.4%	5.9%	5.5%	

Entertainment Tax Growth
(less audits)



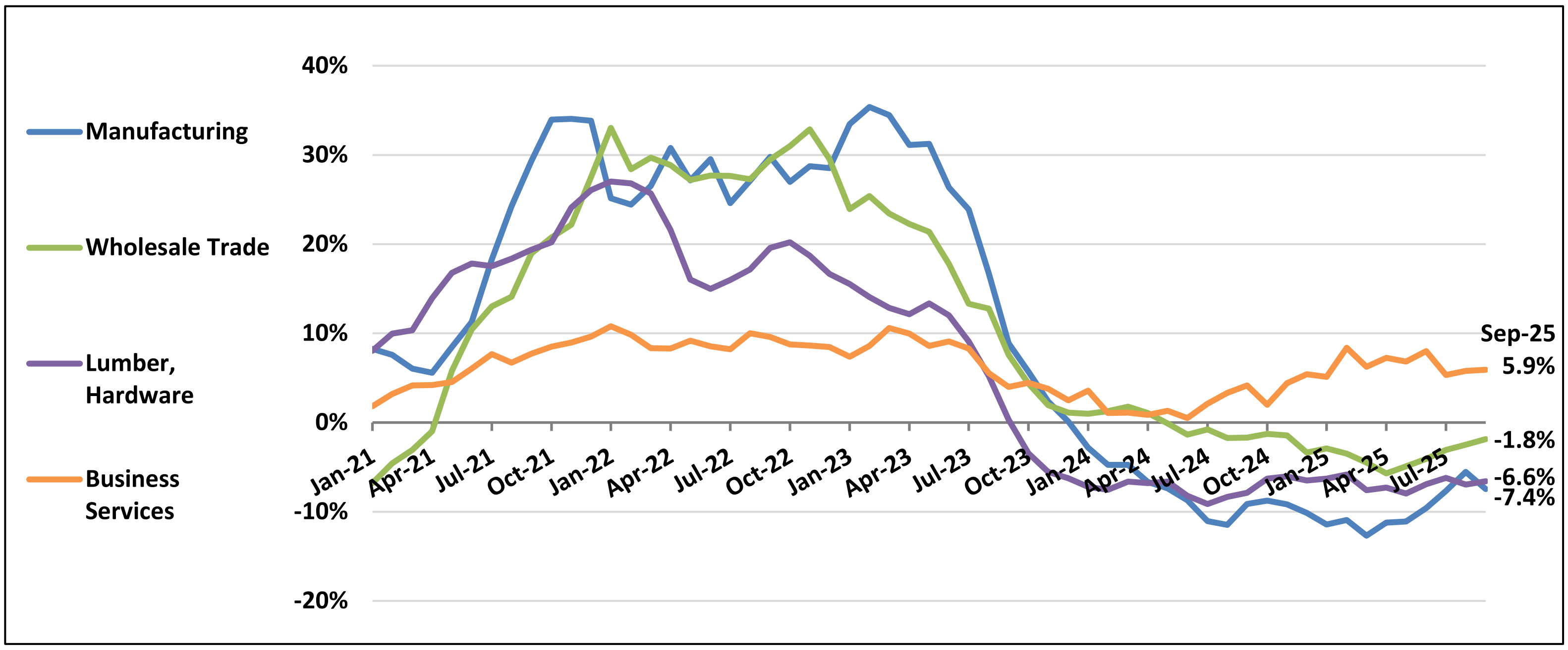
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 YTD
Annual Growth	9.8%	5.7%	1.5%	3.5%	6.0%	-13.6%	28.9%	14.5%	6.4%	5.1%	-0.6%
Rolling 10 Yr Avg Annual Growth	5.6%	5.6%	4.7%	4.2%	5.1%	3.4%	5.6%	6.3%	6.4%	5.7%	

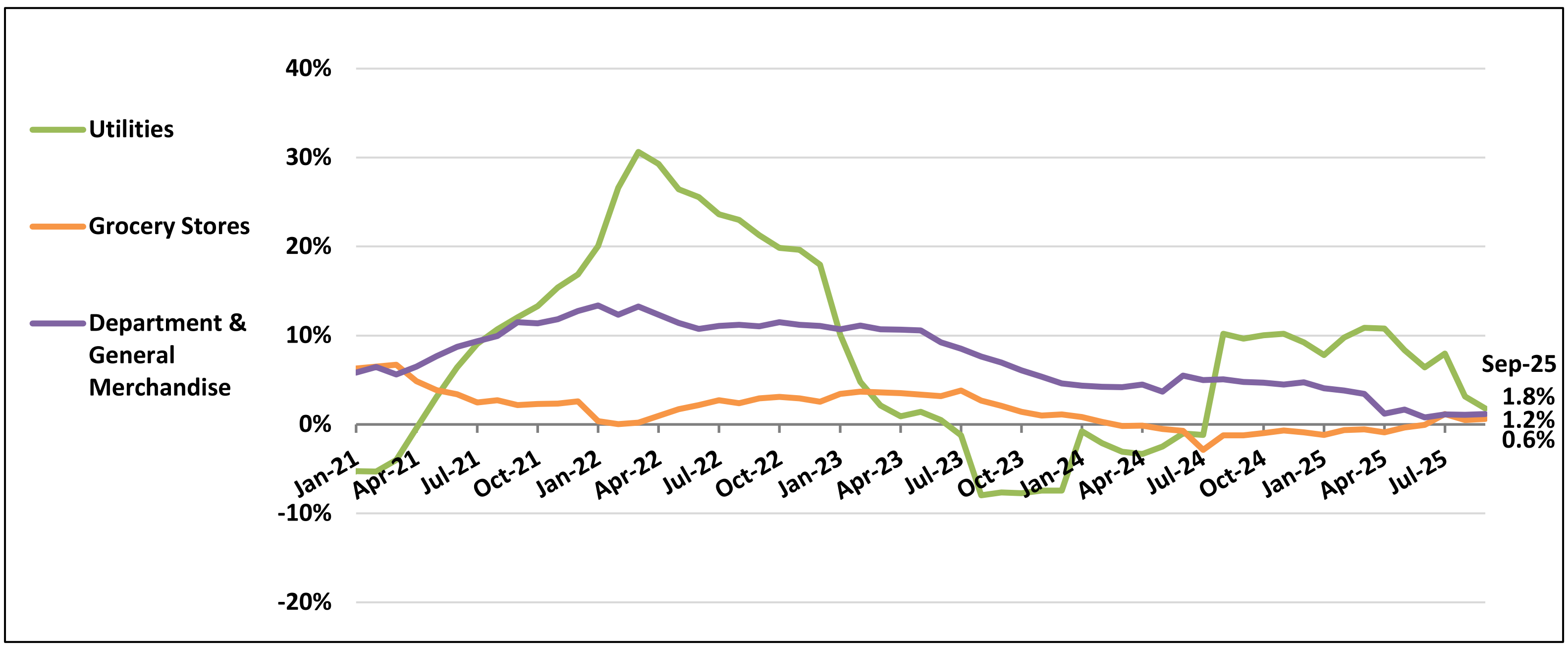
Lodging & BID Tax Growth
(less audits)

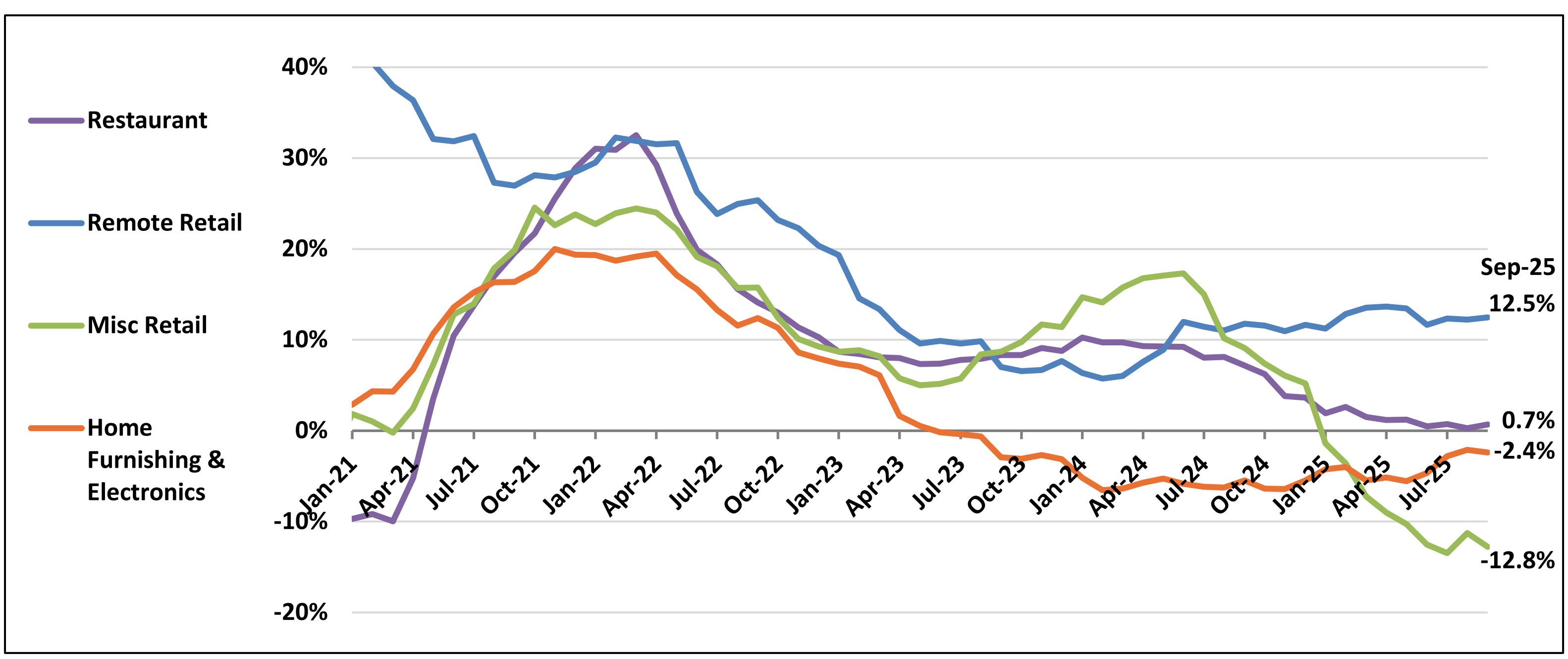


	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 YTD
Lodging Tax Annual Growth	2.2%	-12.2%	4.2%	-28.8%	61.6%	19.9%	3.4%	14.5%	6.4%	3.5%	-1.6%
BID Tax Annual Growth	5.6%	4.5%	-2.7%	2.1%	1.3%	-27.5%	35.3%	7.5%	0.5%	0.4%	-0.9%

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







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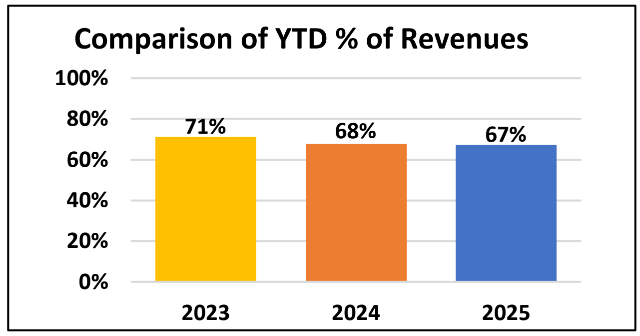
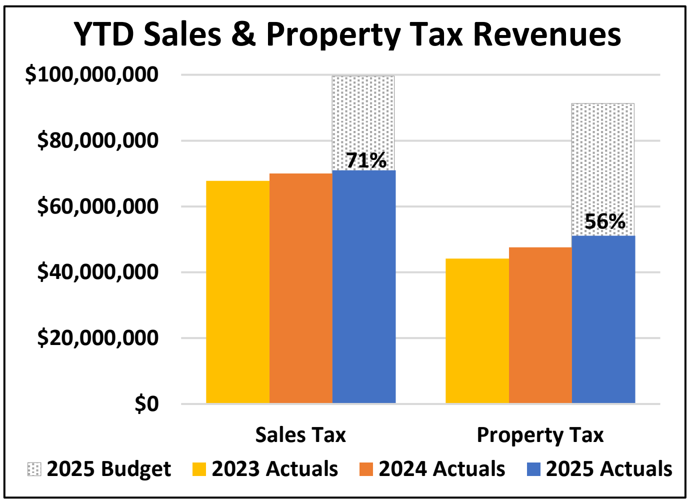
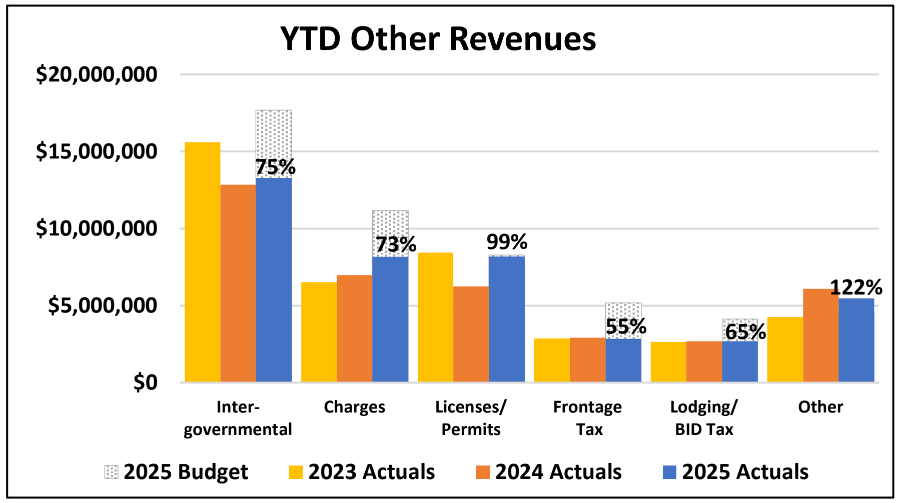
General Fund Revenues - Fund 100 (75% of year lapsed) September 30, 2025

Year-to-Date Cash Balances		
Cash Balance Jan 1	$	84,566,079
Change in Cash Balance		(12,425,634)
Cash Balance Sep 30	**$**	**72,140,445**





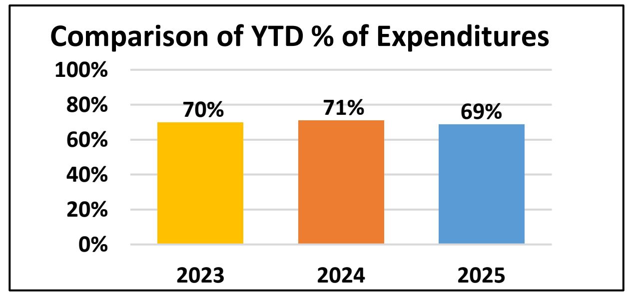


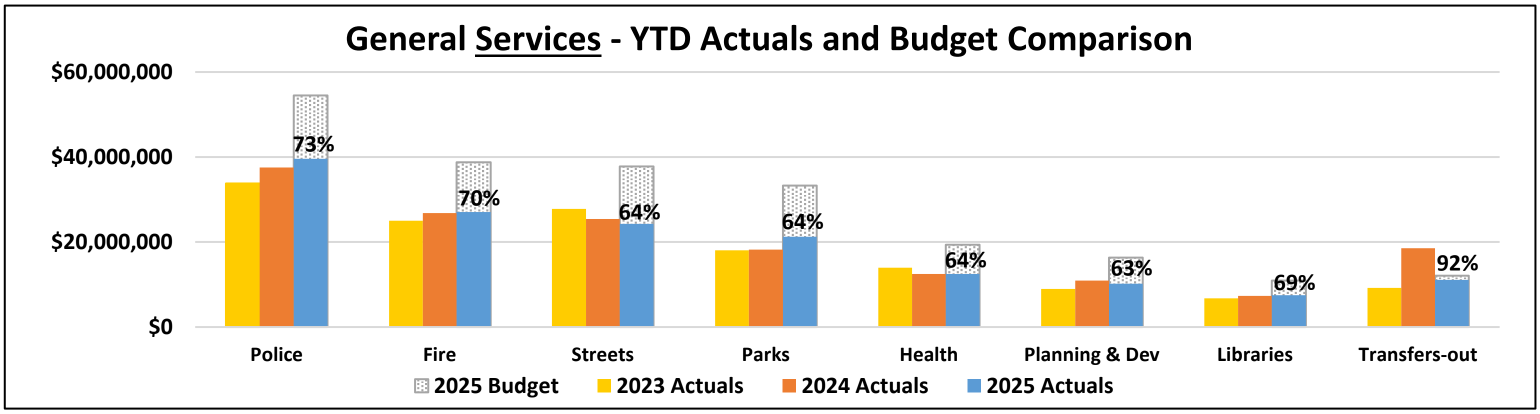
Revenue	Current Budget	Actual	YTD Revenue to Budget 2025	2024	2023
Property Tax	$ 91,269,538	$ 51,160,974	56%	56%	56%
Sales Tax	99,587,663	70,949,012	71%	72%	76%
Frontage Tax	5,175,782	2,856,842	55%	57%	56%
Lodging and BID Tax	4,135,000	2,697,849	65%	67%	72%
Total Taxes	**200,167,983**	**127,664,677**	**64%**	**64%**	**66%**
Alcohol and Cannabis	2,051,726	1,924,932	94%	231%	296%
Zoning and Contractor	4,935,825	5,583,097	113%	105%	112%
Health and Business	393,160	153,588	39%	42%	39%
Cable Franchise	865,000	474,240	55%	58%	60%
Other	40,300	52,351	130%	98%	84%
Total Licenses and Permits	**8,286,011**	**8,188,208**	**99%**	**105%**	**127%**
Federal and State Grants	8,224,989	4,730,269	58%	58%	75%
Motor Vehicle License, Wheel Tax, Highway & Bridge	3,522,259	2,055,435	58%	57%	53%
County Library Support	1,485,000	1,113,750	75%	75%	75%
Liquor Tax Reversion	1,100,000	595,990	54%	55%	62%
Bank Franchise Tax	2,000,002	3,093,184	155%	110%	145%
Health and Fire Reversion	1,259,000	1,583,195	126%	119%	107%
Other	85,000	106,193	125%	125%	113%
Total Intergovernmental	**17,676,250**	**13,278,014**	**75%**	**68%**	**79%**
Health	3,694,455	3,490,990	94%	82%	78%
Parks & Recreation	4,366,949	2,531,539	58%	82%	78%
Highways & Streets	1,741,580	748,659	43%	47%	105%
Planning	406,170	659,207	162%	122%	86%
Fire	820,600	632,733	77%	86%	42%
Police	150,500	106,429	71%	58%	76%
Other	2,100	2,233	106%	177%	82%
Total Charges for Goods and Services	**11,182,354**	**8,171,790**	**73%**	**77%**	**78%**
Fines	609,000	659,029	108%	98%	105%
Investment Revenue	2,020,000	3,298,787	163%	712%	410%
Opioid Settlement Reimbursement	457,500	357,000	78%	78%	0%
Downtown Sioux Falls BID	475,000	300,948	63%	60%	71%
Damage Recovery & Collections	355,500	417,464	117%	88%	56%
Miscellaneous Revenue	407,800	327,311	80%	70%	143%
Contributions	182,000	118,533	65%	55%	35%
Total Other	**4,506,800**	**5,479,073**	**122%**	**180%**	**161%**
Total General Fund Revenue	**$ 241,819,398**	**$ 162,781,762**	**67%**	**68%**	**71%**

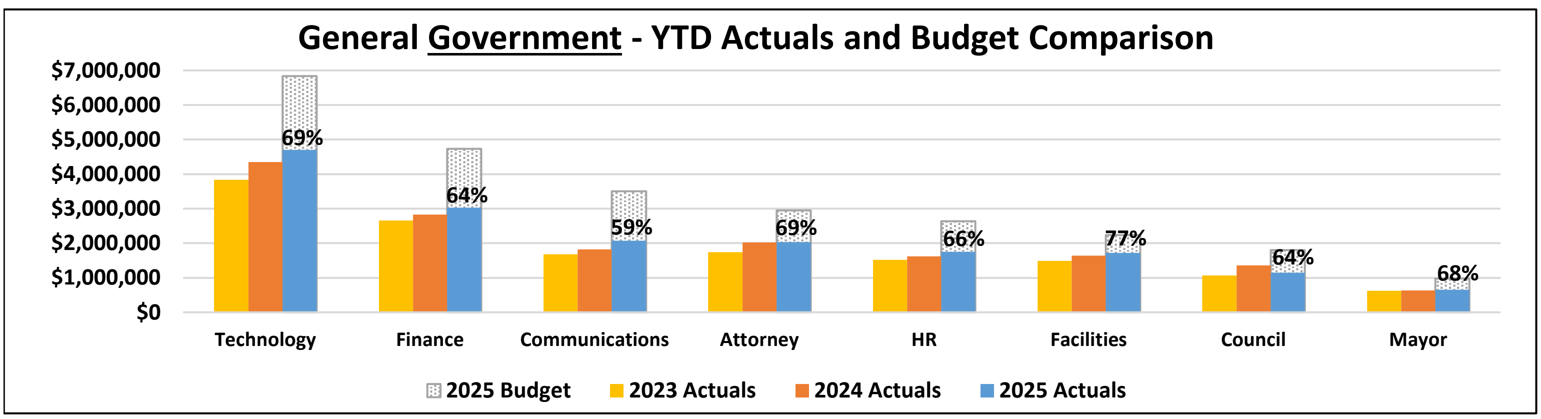
General Fund Expenditures - Fund 100 (75% of year lapsed)

September 30, 2025

Fund Balance - Budget Expectations	Current Budget	Actual
Beginning Balance Jan 1	**$81,140,145**	**$81,140,145**
Revenues	241,819,398	162,781,762
Expenditures	(248,714,049)	(170,610,499)
Budgeted Use of Reserves	**(6,894,651)**	**(7,828,736)**
Unspent Budget Assumption	4,900,000	
Forecasted Add/(Use) of Reserves	**(1,994,651)**	
Available Balance	**$79,145,494**	
% Available Fund Balance to Budget	**31.8%**	





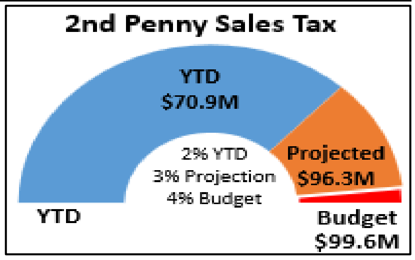


Expenditures by Department	Current Budget	Expenditures	Encumbered	YTD Expenditures to Budget 2025	2024	2023
Mayor	$ 970,530	$ 657,539	$ 6,667	68%	67%	69%
City Council	1,800,394	1,146,885	267,575	64%	61%	63%
Attorney	2,951,324	2,034,730	4,443	69%	72%	64%
HR	2,631,932	1,746,940	38,425	66%	68%	64%
Finance	4,728,065	3,028,323	20,500	64%	65%	69%
Facilities Management	2,229,672	1,723,700	-	77%	71%	56%
Innovation & Technology	6,830,242	4,704,385	254,931	69%	63%	60%
Communications	3,497,330	2,077,061	90,223	59%	58%	58%
Total General Government	**25,639,488**	**17,119,562**	**682,763**	**67%**	**65%**	**62%**
Fire	38,771,582	27,094,673	501,432	70%	72%	72%
Police	54,521,707	39,579,234	602,141	73%	72%	67%
Total Public Safety	**93,293,289**	**66,673,907**	**1,103,573**	**71%**	**72%**	**69%**
Total Highways & Streets	**37,807,969**	**24,250,580**	**2,154,190**	**64%**	**70%**	**72%**
Total Public Health	**19,369,366**	**12,480,332**	**566,228**	**64%**	**63%**	**71%**
Parks	33,289,984	21,260,106	1,424,807	64%	67%	71%
Libraries	10,924,812	7,521,016	140,814	69%	71%	69%
Total Culture & Recreation	**44,214,796**	**28,781,123**	**1,565,621**	**65%**	**68%**	**70%**
Total Planning & Development Services	**16,302,141**	**10,217,995**	**4,378,705**	**63%**	**64%**	**67%**
Sales Tax	-	-	-	0%	100%	100%
Housing	2,782,799	2,782,799	-	100%	100%	100%
Transit	8,304,201	8,304,201	-	100%	100%	100%
Centralized Facilities	1,000,000	-	-	0%	0%	0%
Transfers	**12,087,000**	**11,087,000**	**-**	**92%**	**95%**	**90%**
Total General Fund Expenditures	**$ 248,714,049**	**$ 170,610,499**	**$ 10,451,080**	**69%**	**71%**	**70%**

Sales/Use Tax Fund - Fund 253 (75% of year lapsed) — September 30, 2025

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

Year-to-Date Cash Balances		
Cash Balance Jan 1	$	97,939,941
Change in Cash Balance		5,377,324
Cash Balance Sep 30	$	103,317,265
Less Designated Cash		(11,555,052)
Less Restricted Cash		(1,779,391)
Less Cash in Trust		(26,844,617)
Available Cash Balance	$	**63,138,205**

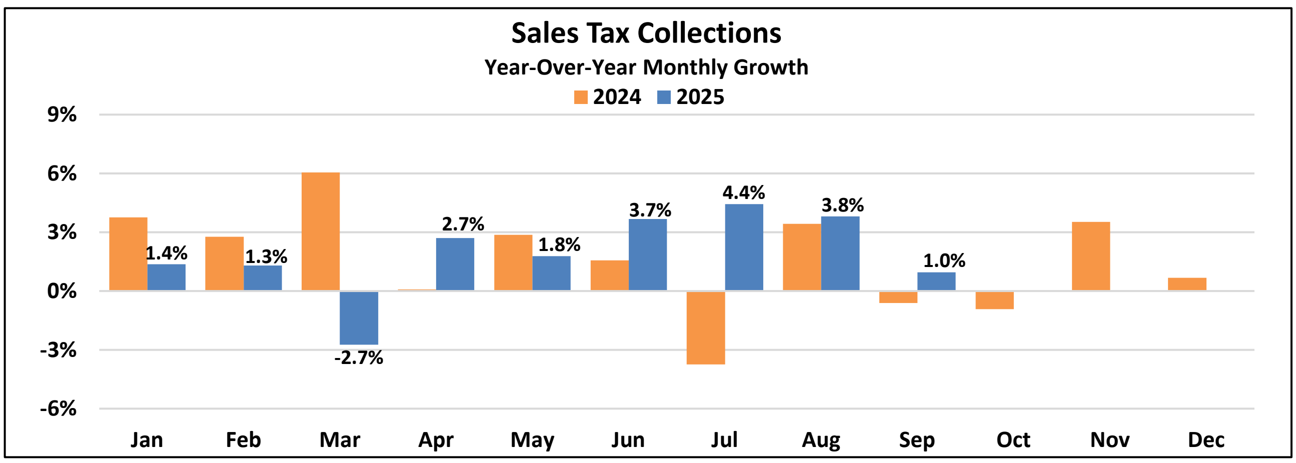


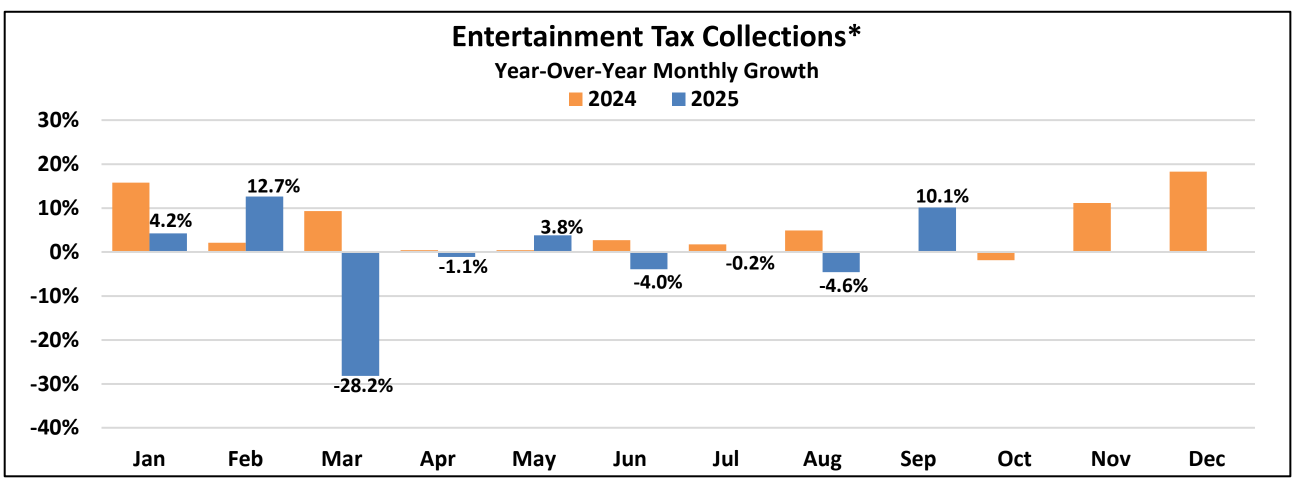
Revenues	Current Budget	Actual	Grants & Contributions Status (Receipts can vary based on project timing)
2nd Penny Sales Tax	**$ 99,587,663**	**$ 70,949,012**	
Interest Earned on Trust Investments	**1,500,000**	**3,372,644**	
Platting Fees	**3,300,000**	**1,975,787**	
Other	**150,000**	**102,791**	
Transfers	**-**	**-**	
Federal/State Grants & Intergovernmental	**53,136,865**	**2,903,212**	
Highways & Streets			
RURAL (Arrowhead & Veterans Intersection)	25,000,000	-	Grant awarded for $13.4M.
FRA Grant (Marion Rd. BNSF Overpass)	25,000,000	-	Grant not awarded.
Bridge Improvement Grant	2,016,943	2,235,290	Grants awarded and received.
Parks & Recreation			
ARPA Federal Grant (River Greenway)	615,421	615,421	Grant received and spent.
FEMA Federal & State Grants	250,000	-	Grant awarded. Reimbursement basis.
Public Safety Federal Grants	184,500	-	Grants awarded. Reimbursement basis.
Library County Support	70,000	52,500	Funds received quarterly.
Contributions	**20,225,178**	**6,543,061**	
Parks & Recreation			
First Tee/Various Donors-Elmwood CH	216,370	-	Not expected to receive.
Various Donors-Midco Ninja Course	500,000	-	Project deferred. Not expected to receive.
McKennan Park	2,500,000	506,049	Additional donation expected for irrigation.
Great Plains Zoo-Zoo Master Plan	218,300	-	Funds received in prior years.
Levitt Expansion	5,500,000	4,636,173	Funds received. Project Bid.
Bike Trail Expansion	1,500,000	1,300,000	Funds received. Project Bid.
Community Regional Parks (Skate Park)	400,000	-	Funds received in prior years.
Lyons & Kuehn Fund	110,000	60,184	Endowment. Timing based on projects.
Sioux Falls Endowment	90,000	-	Endowment. Timing based on projects.
Highways & Streets			
SDDOT-South Veterans Prkwy	1,998,863	-	Not expected to receive. New DOT agreement.
SDDOT-85th St & I29	3,000,000	-	Partial expected to receive. TBD until project starts.
SDDOT-Various Projects	2,891,384	-	Partial expected based on pending agreement.
Developer-6th St & Foss/Veterans Prkwy	1,293,261	-	Funds expected to be received.
Minnehaha County-Marion Road	-	18,564	Funds received.
Library Memorial/Estate	7,000	22,090	Funds received.
Bond Proceeds	**-**	**239,350**	
Total Sales/Use Tax Fund Revenue	**$ 177,899,706**	**$ 86,085,857**	

Expenditures by Department	Current Budget	Expended	Encumbered	Balance
Highways & Streets	$ 170,469,791	$ 49,272,502	$ 48,235,921	$ 72,961,367
Parks & Recreation	41,417,628	16,079,556	14,525,790	10,812,282
Fire	7,251,292	1,247,520	4,391,290	1,612,482
Police	5,533,618	3,027,667	66,063	2,439,888
Facilities Management	638,202	-	-	638,202
Library	1,151,474	797,745	28,997	324,733
Planning & Development Services	200,867	63,873	5,434	131,561
Communications	446,202	192,490	24,387	229,325
Health	336,900	100,520	-	236,380
Total Departmental Expenditures	**227,445,974**	**70,781,873**	**67,277,883**	**89,386,219**
Total Debt Service	**20,993,578**	**2,410,484**	**58,798**	**18,524,296**
Fleet	250,000	-	-	250,000
Transit	1,109,310	**1,109,310**	-	-
Centralized Facilities	1,678,475	-	-	1,678,475
Total Transfers Out	**3,037,785**	**1,109,310**	**-**	**1,928,475**
Total Sales/Use Tax Fund Expenditures	**$ 251,477,337**	**$ 74,301,667**	**$ 67,336,680**	**$ 109,838,990**

Municipal Sales/Use Tax Collections (Accrual Basis) — September 30, 2025

	Sales/Use Tax 2025 1%	Sales/Use Tax 2024 1%	Capital Improvement Tax 2025 1%	Capital Improvement Tax 2024 1%	Entertainment Tax 2025 1%	Entertainment Tax 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	-	7,828,185	-	7,828,185	-	952,782
November	-	7,968,796	-	7,968,796	-	1,037,372
December	-	7,649,922	-	7,649,922	-	1,035,321
Total Current Collections YTD	$ 70,924,571	$ 69,532,159	$ 70,924,571	$ 69,532,159	$ 8,734,352	$ 8,789,404
% Change Current Collections YTD	**2.0%**	**1.6%**	**2.0%**	**1.6%**	**-0.6%**	**3.9%**
Adjustments to Current Collections						
State Audit Collections/Adjustments	179,934	455,289	179,934	455,289	(5,646)	29,556
City Economic Development Refund (Ord. 42-05)	(155,493)	(18,116)	(155,493)	(18,116)	-	-
Net Revenue YTD	**$ 70,949,012**	**$ 69,969,332**	**$ 70,949,012**	**$ 69,969,332**	**$ 8,728,706**	**$ 8,818,960**
% Change YTD Net Revenue	**1.4%**	**3.3%**	**1.4%**	**3.3%**	**-1.0%**	**4.1%**

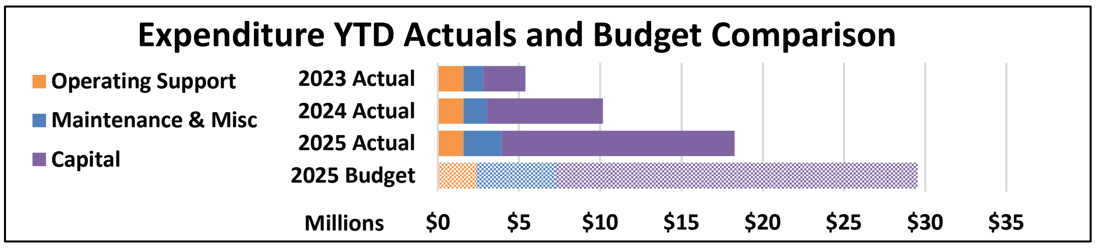




*Amounts received in November and December 2024 and January 2025 were reported higher than normal due to an error in classification of tax collections. This error was found and corrected in March of 2025.

ENTERTAINMENT TAX FUND (250)

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



Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$30,819,607**
Less Restricted	(11,851,186)
Spendable Fund Balance	**18,968,421**
Revenues	15,247,049
Expenditures	(29,529,198)
Net Change	**(14,282,149)**
Available Balance	**$4,686,272**
Available Cash Balance	**$ 9,771,163**

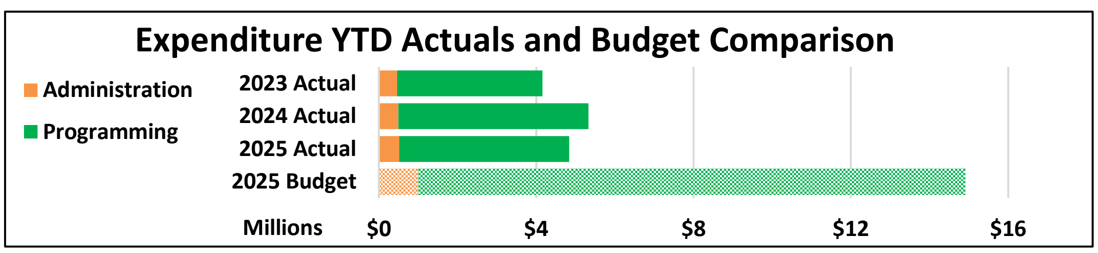
Revenues	**Budget**	**Actual**	**% Budget**
Entertainment Tax	12,179,049	8,728,706	72%
Other	3,068,000	533,805	17%
Total Revenues	**$ 15,247,049**	**$ 9,262,511**	61%

	Events Complex				Sioux Falls Stadium			
Expenditures	**Budget**	**Actual**	**Committed**	**% Budget**	**Budget**	**Actual**	**Committed**	**% Budget**
Operating Support	-	-	-	-	286,626	-	-	0%
Maintenance & Misc.	2,704,949	1,001,762	231,784	46%	650,518	245,006	308,010	85%
Capital	15,338,231	10,962,554	727,870	76%	576,651	270,828	49,895	56%
Total	**$ 18,043,180**	**$ 11,964,316**	**$ 959,654**	72%	**$ 1,513,795**	**$ 515,834**	**$ 357,905**	58%

	Washington Pavilion				Orpheum Theatre			
Expenditures	**Budget**	**Actual**	**Committed**	**% Budget**	**Budget**	**Actual**	**Committed**	**% Budget**
Operating Support	1,750,000	1,312,500	437,500	100%	345,000	258,750	86,250	100%
Maintenance & Misc.	1,307,952	1,043,533	22,156	81%	270,342	57,579	6,178	24%
Capital	5,160,035	2,728,822	1,327,271	79%	1,138,894	392,450	281,494	59%
Total	**$ 8,217,987**	**$ 5,084,855**	**$ 1,786,928**	84%	**$ 1,754,236**	**$ 708,779**	**$ 373,922**	62%

HOUSING FUND (260)

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



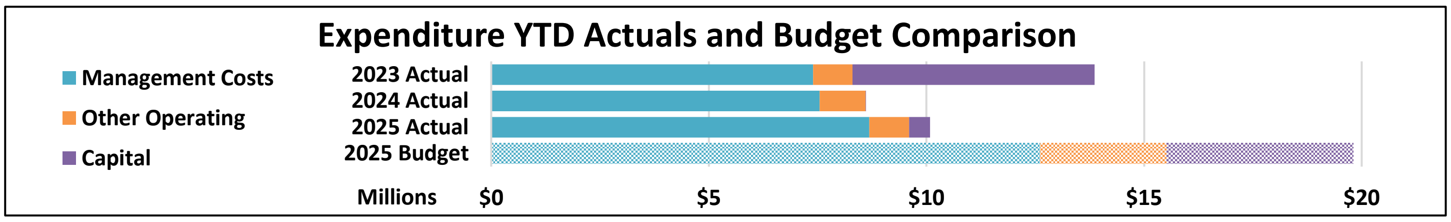
Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$35,295,802**
Less Restricted	(21,568,582)
Spendable Fund Balance	**13,727,220**
Revenues	6,944,402
Expenditures	(14,908,009)
Net Change	**(7,963,607)**
Available Balance	**$5,763,613**
Cash Balances	
Current	**$ 9,289,129**
30-40% Units	(799,876)
Public Safety Homebuyers	(160,000)
Rental Rehab State Flex	(902,270)
CDBG and HOME Grants	(202,774)
Property Tax Relief	(1,654)
Strategic Funds	(1,799,369)
Rehabilitation	(253,321)
Revitalization	(4,159,785)
Available Cash Balance	**$ 1,010,081**

Revenues	**Budget**	**Actual**	**% Budget**
Grants	3,369,895	949,016	28%
Other	791,708	976,670	123%
Transfers-in	2,782,799	2,782,799	100%
Total Revenues	**$ 6,944,402**	**$ 4,708,484**	68%

Expenditures	**Budget**	**Actual**	**Committed**	**% Budget**
Administration	999,465	514,603	-	51%
Community Connected Srv.	1,277,099	1,382,629	415,749	141%
Revitalization/Rehabilitation	2,937,278	1,353,689	899,497	77%
Housing Development	9,694,167	1,582,510	769,536	24%
Total Expenditures	**$ 14,908,009**	**$ 4,833,430**	**$ 2,084,782**	46%

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.



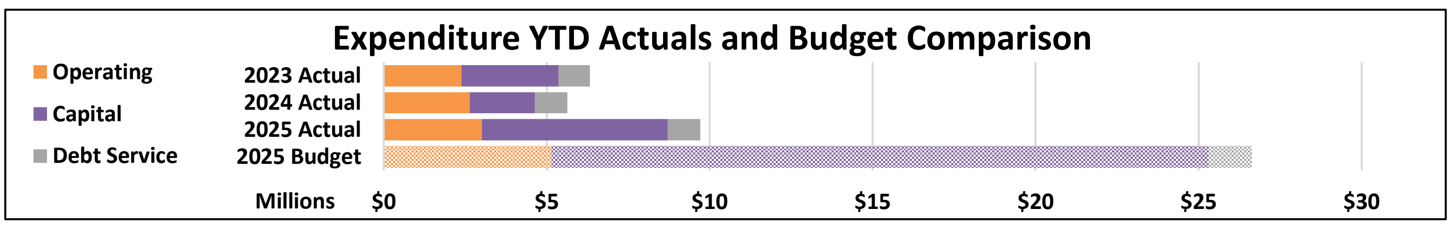
Revenues	Budget	Actual	% Budget
Federal Grants	5,986,718	4,245,068	71%
State Operating	75,000	-	0%
Transfers In (GF/STF)	9,413,511	9,413,511	100%
Miscellaneous	-	42,846	-
Total Revenues	**$ 15,475,229**	**$ 13,701,425**	89%

Expenditures	Budget	Actual	Committed	% Budget
Mngmt. Operating Costs	12,614,433	8,684,586	4,042,855	101%
Other Operating	2,909,782	920,121	904,154	63%
Capital	4,280,200	477,557	2,143,544	61%
Total Expenditures	**$ 19,804,415**	**$ 10,082,265**	**$ 7,090,553**	87%

Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$13,877,938**
Less Restricted	-
Spendable Fund Balance	**13,877,938**
Revenues	15,475,229
Expenditures	(19,804,415)
Net Change	**(4,329,186)**
Available Balance	**$9,548,752**
Available Cash Balance	$ 17,897,099

STORM DRAINAGE FUND (272)

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



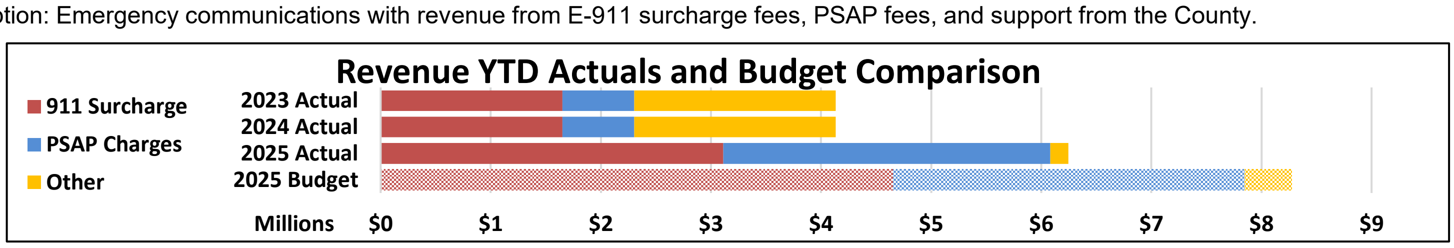
Revenues	Budget	Actual	% Budget
Taxes (Frontage)	14,345,250	9,165,904	64%
Special Assessments	1,774,820	1,005,187	57%
Miscellaneous	5,843,259	727,186	12%
Total Revenues	**$ 21,963,329**	**$ 10,898,277**	50%

Expenditures	Budget	Actual	Committed	% Budget
Operating	5,150,708	3,010,250	264,676	64%
Capital	20,156,177	5,701,441	2,425,868	40%
Debt Service	1,324,290	993,218	-	75%
Total Expenditures	**$ 26,631,175**	**$ 9,704,908**	**$ 2,690,544**	47%

Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$20,734,833**
Less Restricted	-
Spendable Fund Balance	**20,734,833**
Revenues	21,963,329
Expenditures	(26,631,175)
Net Change	**(4,667,846)**
Available Balance	**$16,066,987**
Available Cash Balance	$ 21,767,413

911 DISPATCH FUND (290)

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



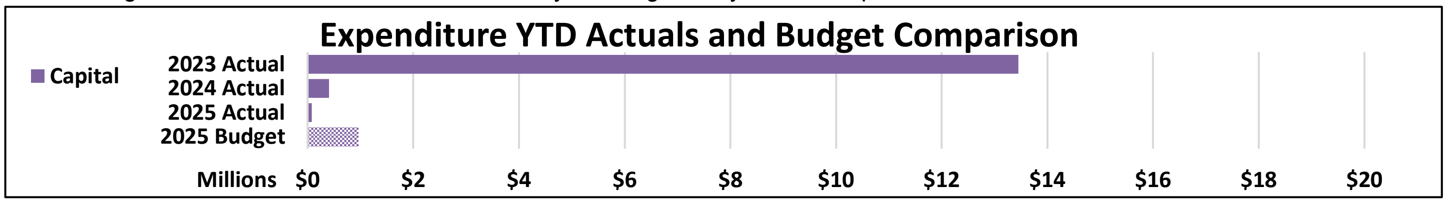
Revenues	Budget	Actual	% Budget
911 Surcharge Fees	4,654,983	3,112,358	67%
Inter-governmental	317,128	-	0%
PSAP Service Charges	3,195,039	2,971,375	93%
Miscellaneous	109,854	162,348	148%
Total Revenues	**$ 8,277,004**	**$ 6,246,081**	75%

Expenditures	Budget	Actual	Committed	% Budget
Operating	6,589,334	4,400,783	9,535	67%
Capital	325,000	30,384	40,901	22%
Total Expenditures	**$ 6,914,334**	**$ 4,431,167**	**$ 50,436**	65%

Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$2,721,356**
Revenues	8,277,004
Expenditures	(6,914,334)
Net Change	**1,362,670**
Available Balance	**$4,084,026**
Available Cash Balance	$ 4,715,608

PUBLIC SAFETY BOND FUND (593)

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



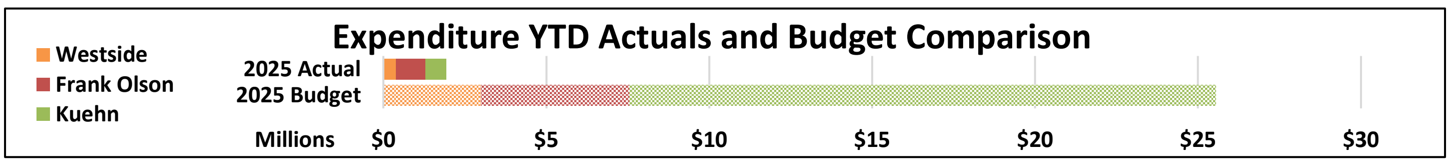
Revenues	Budget	Actual	% Budget
Investment	-	46,211	-
Total Revenues	**$ -**	**$ 46,211**	-

Expenditures	Budget	Actual	Committed	% Budget
Capital	955,575	80,138	588,899	70%
Total Expenditures	**$ 955,575**	**$ 80,138**	**$ 588,899**	70%

Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$1,213,825**
Expenditures	(955,575)
Net Change	**(955,575)**
Available Balance	**$258,250**
Available Cash Balance	$ 1,174,500

RECREATION BOND FUND (599)

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



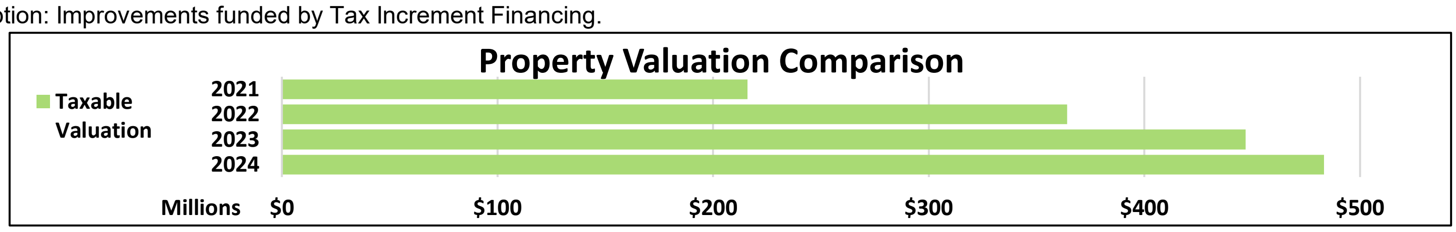
Revenues	Budget	Actual	% Budget
Bond Proceeds	25,552,300	25,496,389	100%
Investment	-	220,167	-
Total Revenues	**$ 25,552,300**	**$ 25,716,556**	101%

Expenditures	Budget	Actual	Encumbered	% Budget
Westside Recreation	3,000,000	391,230	463,161	28%
Frank Olson Park	4,552,300	905,807	3,646,193	100%
Kuehn Park	18,000,000	641,116	1,449,660	12%
Total Expenditures	**$ 25,552,300**	**$ 1,938,153**	**$ 5,559,014**	29%

Fund Balance - Budget Expectations	
Beginning Balance Jan 1	**$0**
Revenues	25,552,300
Expenditures	(25,552,300)
Net Change	**0**
Available Balance	**$0**
Available Cash Balance	$ 23,778,403

T.I.F. DISTRICT FUND (396)

Description: Improvements funded by Tax Increment Financing.



Revenues	Budget	Actual	% Budget
Property Taxes	8,965,000	3,628,673	40%
Total Revenues	**$ 8,965,000**	**$ 3,628,673**	40%

Expenditures	Budget	Actual	Committed	% Budget
Reimbursement	8,965,000	3,607,470	-	40%
Total Expenditures	**$ 8,965,000**	**$ 3,607,470**	**$ -**	40%

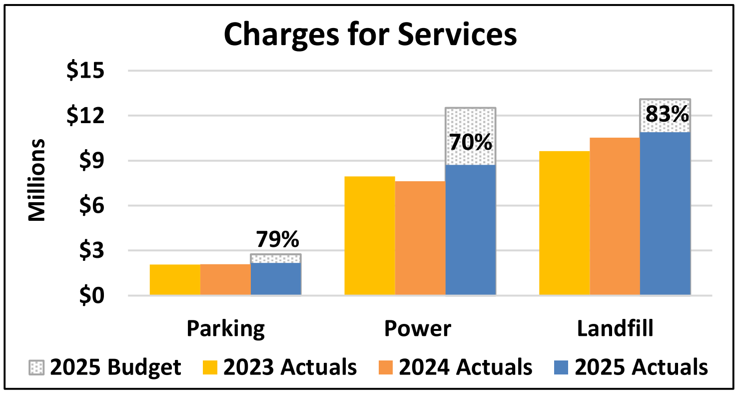
Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$22**
Revenues	8,965,000
Expenditures	(8,965,000)
Net Change	**-**
Available Balance	**$22**
Available Cash Balance	$ 71,225

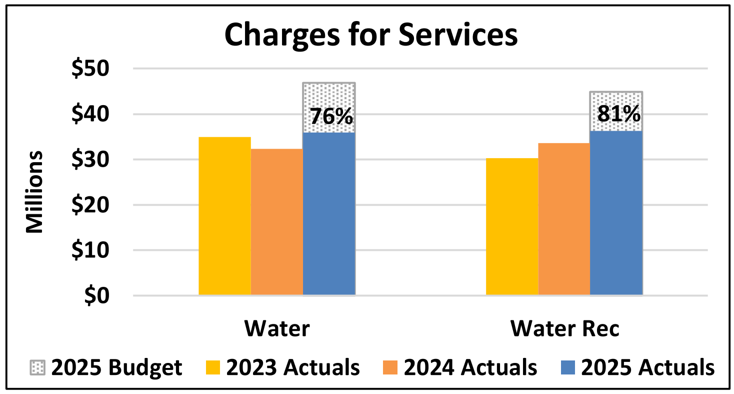
OUTSTANDING T.I.F DISTRICTS

	Approved Plan Beginning - Ending Year	Base Equalized Taxable Valuation	Base Property Taxes	Current Equalized Taxable Valuation[1]	Current Property Taxes[1]	Increment Paid to Date	Total Reimb. Approved Project Costs (Less Fin. Costs)
TIF #10 Lumber Exchange	2010-2030	778,651	15,363	24,973,174	430,363	4,393,086	4,750,000
TIF #11 Bancroft	2011-2031	295,270	5,826	4,277,999	73,723	602,341	475,000
TIF #12 DeKalb Lofts[2]	2011-2031	15,112,683	298,173	32,282,152	556,318	1,743,474	1,503,000
TIF #13 Raven	2012-2032	4,571,705	90,200	16,789,549	289,334	1,769,184	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,691,952	33,382	16,224,820	279,602	2,171,919	3,600,000
TIF #16 Whittier Heights	2012-2032	258,187	5,094	24,254,334	417,975	1,851,688	2,820,000
TIF #18 Phillips Avenue Lofts	2013-2033	770,775	15,207	10,921,548	188,211	1,251,420	2,560,000
TIF #20 Washington Square	2015-2035	357,287	7,049	28,142,156	484,974	2,227,287	2,900,000
TIF #21 Cascade (Phillips)	2017-2037	396,256	7,818	34,416,292	593,096	2,137,858	4,100,000
TIF #23 Foundation Park North	2020-2040	3,522,542	86,197	160,178,371	3,055,242	7,410,510	94,371,313
TIF #24 Steel District	2021-2041	1,591,054	31,391	50,754,301	874,649	660,993	21,508,407
TIF #25 Cherapa Place	2021-2041	24,102,300	475,538	80,063,971	1,379,742	-	25,375,592
TIF #26 East Ridge District	2022-2042	-	-	1,339,336	-	-	-

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

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





ENTERPRISE FUNDS

	Power & Distribution Fund 656	Public Parking Fund 665	Landfill Fund 666	Water Fund 675	Water Reclamation Fund 677
Operating Revenue	$ 8,720,314	$ 2,537,706	$ 10,903,274	$ 35,803,861	$ 36,254,700
Operating Expenses	(7,235,004)	(1,928,955)	(10,293,080)	(24,260,678)	(25,004,017)
Operating Income	1,485,310	608,751	610,194	11,543,183	11,250,683
Adj. of Operating Income to Cash Flow Basis*	459,355	775,174	1,785,172	130,011,713	8,268,462
Cash Flows From Operating Activities	**1,944,665**	**1,383,925**	**2,395,366**	**141,554,896**	**19,519,145**
Capital Activities	(2,174,839)	-	(2,358,897)	(9,634,610)	(50,480,486)
Transfers	-	-	-	-	-
Financing (Debt) Activities	(1,093)	(211,223)	(3,559)	(296,043)	22,952,105
Cash Flows From Capital & Related Financing	**(2,175,932)**	**(211,223)**	**(2,362,456)**	**(9,930,653)**	**(27,528,381)**
Cash Flows From Investing Activities	**341,003**	**129,576**	**760,077**	**2,231,869**	**1,410,562**
Net increase (Decrease) in Cash	**109,736**	**1,302,278**	**792,987**	**133,856,112**	**(6,598,674)**
Cash and Cash Equivalents, Beginning Jan 1	9,318,949	3,409,931	21,928,890	33,151,711	46,987,000
Cash and Cash Equivalents, Ending	9,428,685	4,712,209	22,721,877	167,007,823	40,388,326
Restricted Cash	-	(3,086,252) [1]	(12,373,826) [2]	(7,191,532) [1]	-
Restricted Cash for Future Water Projects	-	-	-	(123,008,576) [3]	-
Available Cash and Cash Equivalents	**$ 9,428,685**	**$ 1,625,957**	**$ 10,348,051**	**$ 36,807,715**	**$ 40,388,326**

*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 (Res. 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)	(12,485)	4,808,889	(1,821,045)	1,687	208
Cash and Cash Equivalents, Ending	**$ 8,461,098**	**$ 15,227,371**	**$ 14,455,520**	**$ 49,167**	**$ 6,277**

	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)	448,557	(562,753)	826,431
Cash and Cash Equivalents, Ending	**$ 5,558,441**	**$ 2,156,677**	**$ 3,462,190**

2025 Capital Program Fund and Department Summary — September 30, 2025

Fund/Department	Current Budget	Expensed	Encumbered	Balance	% Expended & Encumbered
Sales Tax					
Highways & Streets	**$ 170,469,791**	**$ 49,272,502**	**$ 48,235,921**	**$ 72,961,367**	**57%**
Sales Tax	*107,669,340*	*45,042,576*	*36,111,185*	*26,515,579*	
Platting Fees	*1,600,000*	*-*	*-*	*1,600,000*	
State & Federal Contributions/Grants	*59,907,190*	*3,386,883*	*12,043,148*	*44,477,159*	
Outside Contributions	*1,293,261*	*843,043*	*81,588*	*368,629*	
Parks & Recreation	**41,417,628**	**16,079,556**	**14,525,790**	**10,812,282**	**74%**
Sales Tax	*28,767,537*	*12,827,539*	*9,873,278*	*6,066,720*	
ARPA	*615,421*	*615,421*	*-*	*-*	
State & Federal Contributions/Grants	*250,000*	*-*	*-*	*250,000*	
Outside Contributions	*11,784,670*	*2,636,596*	*4,652,512*	*4,495,562*	
Facilities Management	**638,202**	**-**	**-**	**638,202**	**0%**
Communications	**446,202**	**192,490**	**24,387**	**229,325**	**49%**
Health	**336,900**	**100,520**	**-**	**236,380**	**30%**
Planning & Development Services	**200,867**	**63,873**	**5,434**	**131,561**	**35%**
Fire	**7,251,292**	**1,247,520**	**4,391,290**	**1,612,482**	**78%**
Police	**5,533,618**	**3,027,667**	**66,063**	**2,439,888**	**56%**
Sales Tax	*5,349,118*	*2,967,885*	*66,063*	*2,315,170*	
State & Federal Contributions/Grants	*184,500*	*59,782*	*-*	*124,718*	
Library	**1,151,474**	**797,745**	**28,997**	**324,733**	**72%**
Sales Tax	*1,074,474*	*735,114*	*28,997*	*310,363*	
County Contributions	*70,000*	*55,630*	*-*	*14,370*	
Outside Contributions	*7,000*	*7,000*	*-*	*-*	
Total Sales Tax	**227,445,974**	**70,781,873**	**67,277,883**	**89,386,218**	**61%**
Entertainment Tax					
Events Complex	6,743,731	2,794,132	674,167	3,275,433	**51%**
Orpheum	1,138,894	392,450	281,494	464,950	**59%**
Washington Pavilion	5,160,035	2,728,822	1,327,271	1,103,942	**79%**
Sioux Falls Stadium	576,651	270,828	49,895	255,928	**56%**
Land Acquisition	8,594,500	8,168,422	53,704	372,374	**96%**
Total Entertainment Tax	**22,213,811**	**14,354,655**	**2,386,531**	**5,472,626**	**75%**
Transit	**4,280,200**	**477,557**	**2,143,544**	**1,659,099**	**61%**
Storm Drainage	**20,156,177**	**5,701,441**	**2,425,868**	**12,028,868**	**40%**
Drainage Fees	*17,853,018*	*5,701,441*	*2,422,710*	*9,728,868*	
SRF Loan	*2,303,159*	*-*	*3,159*	*2,300,000*	
911 Dispatch	**325,000**	**30,384**	**40,901**	**253,715**	**22%**
Public Safety Facility Bond Construction	**955,575**	**80,138**	**588,899**	**286,538**	**70%**
Recreation Bond Construction Fund	**25,552,300**	**1,711,042**	**5,559,014**	**18,282,244**	**28%**
Electric Light	**13,778,974**	**2,180,601**	**5,568,740**	**6,029,633**	**56%**
Public Parking	**230,000**	**-**	**-**	**230,000**	**0%**
Sanitary Landfill	**6,872,336**	**2,358,897**	**2,439,573**	**2,073,867**	**70%**
User Fees	*6,384,539*	*1,871,100*	*2,439,573*	*2,073,867*	
Grant	*487,797*	*487,797*	*-*	*-*	
Water	**45,868,984**	**9,634,610**	**11,107,306**	**25,127,068**	**45%**
User Fees	*33,422,653*	*8,676,627*	*8,052,589*	*16,693,437*	
Platting Fees	*165,000*	*-*	*-*	*165,000*	
SRF Loan	*12,281,331*	*957,983*	*3,054,716*	*8,268,632*	
Water Reclamation	**220,908,201**	**50,480,486**	**60,922,123**	**109,505,591**	**50%**
User Fees	*36,545,382*	*11,384,973*	*9,748,688*	*15,411,722*	
ARPA	*14,103,000*	*8,625,016*	*5,477,984*	*-*	
SRF Loan	*168,150,341*	*29,374,005*	*45,655,038*	*93,121,298*	
Outside Contributions	*2,109,477*	*1,096,492*	*40,414*	*972,571*	
Facilities Management	**8,820,526**	**455,581**	**1,027,972**	**7,336,973**	**17%**
User Fees	*8,596,496*	*231,551*	*1,027,972*	*7,336,973*	
Grant	*224,030*	*224,030*	*-*	*-*	
Fleet	**8,347,710**	**2,800,037**	**2,269,799**	**3,277,873**	**61%**
Technology Revolving	**1,890,237**	**134,334**	**-**	**1,755,904**	**7%**
Total Capital (CIP & OCEP)	**$ 607,646,005**	**$ 161,181,636**	**$ 163,758,153**	**$ 282,706,216**	**53%**

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
HIGHWAYS & STREETS							
11006	Arterial Street Improvements		19,943,346	(14,609,346)	-	-	5,334,000
11012	Arterial Intersection Improvements	I	1,989,723	(1,225,000)	18,459	106,316	639,949
11064	Arrowhead Parkway Improvements	I	33,231,037	16,797,543	13,558,152	22,776,393	13,694,035
11107	Tallgrass Avenue Improvements	I	465,380	-	62,115	263,966	139,299
11108	57th Street from Vets Pkwy to Six Mile Rd	I	578,291	-	197,916	127,859	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 form Sundowner to Heritage Pkwy	I	2,031,270	-	1,608,888	161,438	260,944
11130	Maple/Park Street Improvements	PD	101,000	-	-	100,646	354
11132	Benson Road Improvements	I	1,086,584	-	202,764	312,150	571,670
11003	Major Street Reconstruction		18,944,205	(15,184,654)	-	-	3,759,551
11097	Minnesota Ave, Russell to 18th St	I	943,534	-	57,234	35,671	850,629
11015	Collector Street Expansion	I	792,927	162,268	204,752	666,219	84,223
11001	Concrete Pavement Restoration	I	5,850,005	(750,000)	3,233,919	1,114,637	751,449
11002	School Dist/Park Site Coordination	D	275,000	(60,000)	-	-	215,000
11007	Downtown Area Street & Utility Improvements	I	4,194,469	(1,319,000)	118,993	183,181	2,573,296
11008	Communications Network Upgrade	PD	253,955	(150,000)	62,777	20	41,158
11009	Right-of-Way Acquisition	D	2,178,929	(1,670,000)	244,460	3,500	260,969
11010	Traffic Signal Improvements	I	681,365	50,000	472,614	235,411	23,340
11011	Railroad Crossing Improvements	I	319,073	(20,000)	150,400	67,909	80,764
11013	SDDOT Project Coordination	D	429,291	(20,000)	11,962	39,351	357,978
11014	Bridge & Retaining Wall Rehabilitation	I	3,187,738	-	464,154	1,325,787	1,397,797
11016	26th St & I-229 Area Improvements	W	109,955	-	-	107,695	2,260
11017	85th St & I-29 Improvements	D	5,110,925	9,000,000	6,657,863	4,209,336	3,243,726
11018	ADA Improvements	I	2,576,411	(130,000)	1,419,836	237,268	789,307
11027	Street Lights in Newly Developed Areas	D	610,686	(500,000)	53,314	-	57,371
11028	60th Street North Improvements	N	3,125	-	-	-	3,125
11029	49th St Extension	D	702,528	-	50,546	157,209	494,773
11030	LED Street Light Upgrade Program	I	926,696	(750,000)	14,582	-	162,114
11066	Rail Yard Development	D	99,104	-	34,286	29,382	35,436
11067	Veterans Parkway Construction	I	2,850,091	(182,972)	1,348,115	349,289	969,715
11111	VP -Tallgrass form 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	(590,000)	5,877,047	433,117	698,596
11114	VP-Minn Ave from Western to Cliff	I	1,905,722	(200,000)	1,545,457	149,166	11,099
11115	VP-Cliff Ave from Western to Cliff	I	3,455,038	(250,000)	2,654,192	178,345	372,502
11116	VP-Southeastern from Cliff to Sycamore	I	385,783	4,850,000	702,507	4,116,439	416,837
11117	VP-Sycamore from Cliff to Sycamore	I	44,441	2,190,000	44,217	2,104,259	85,965
11118	VP-69th Street from Sycamore to 57th Street	I	-	1,500,000	24,752	-	1,475,248
11120	So Vet Parkway Construction	I	3,580,467	250,000	381,786	433,831	3,014,850
11073	Core Neighborhood Reconstruction	I	4,664,257	(2,800,000)	402,477	409,868	1,051,912
11074	Surface Treatment Program	I	2,219,276	950,000	2,738,978	183,676	246,622
11075	Pedestrian & Bicycle Improvements	I	422,547	110,000	210,039	210,573	111,935
11076	41st St Improvements	I	602,813	(104,123)	84,536	297,404	116,750
11079	Asphalt Street Rehabilitation	I	8,275,314	2,600,000	7,334,654	3,421,298	119,362
11080	Marion Road from I90 to the North	I	564,738	1,256,000	628,463	866,073	326,203
11086	Bridge Reconstruction Program	D	35,315,219	(149,495)	48,983	103,298	35,013,444
11088	Salt Storage Facility	C	72,791	-	13,823	19,301	39,667
11098	Benson Rd & I-229 Area Improvements	SC	743,357	(550,000)	846	29,023	163,488
11099	Minnesota Avenue & I229 Improvements	PD	579,684	-	94,451	124,078	361,156
11100	Cliff Ave & I-229 Improvements	I	2,816,086	950,000	1,878,141	1,277,702	610,243
11104	33rd Street Improvements	D	30,475	-	-	30,475	-
11125	ADA Transition Plan Improvements	I	769,690	150,000	423,242	458,968	37,480
11126	Pole Replacement Program	D	500,875	(300,000)	-	-	200,875
11131	72nd Street North Area Improvements	D	277,924	1,929,495	244,714	1,289,411	673,295
11133	Sundownwer Avenue from 69th to 85th Street	PD	250,000	-	42,414	144,646	62,940
	Total Capital Projects		**185,978,774**	**1,230,716**	**55,623,818**	**48,929,811**	**82,655,861**
	Air Compressor		25,000	-	28,592	-	(3,592)
	Arrow/Message Boards		45,958	-	-	-	45,958
	Asphalt Equipment		5,278	-	-	-	5,278
	Street Repair Equipment		76,210	-	45,217	-	30,993
	GPS Collector		10,000	-	-	-	10,000
	Heavy Equipment Attachments		56,868	-	-	-	56,868
	Skidsteer		100,000	-	95,021	-	4,979
	Snow Gates		64,000	-	-	-	64,000
	Traffic Control Equipment		200,000	-	48,882	43,459	107,659
	Trailer		62,363	-	11,500	-	50,863
	Total Capital Equipment		**645,677**	**-**	**229,212**	**43,459**	**373,006**
Total Highway & Streets			**186,624,451**	**1,230,716**	**55,853,030**	**48,973,270**	**83,028,867**

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 — September 30, 2025

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
PARKS & RECREATION							
14001	Falls Park Development	I	9,293,711	1,000,000	4,434,578	4,885,106	974,027
14008	Park Land Acquisition	PD	978,345	-	308,353	151	669,841
14009	Aquatic Improvements	I	9,127,140	3,000,000	2,057,319	4,160,769	5,909,052
14014	River Greenway Improvements	I	3,503,719	-	1,995,824	873,379	634,516
14022	Development of Play Structures	D	571,000	-	7,000	51,430	512,570
14026	Zoo Master Plan Improvements	N	495,961	-	-	-	495,961
14071	Space Needs Study	D	190,880	-	45,583	139,977	5,320
14072	Elmwood Golf Course Clubhouse	I	4,005,130	-	2,938,354	578,173	488,602
14079	Greenway and Trail Improvements	I	4,803,920	-	2,551,937	1,875,167	376,816
14080	Neighborhood Park Improvements	D	790,329	-	5,000	48,810	736,519
14081	Cyclical Park Infra Improvements	I	1,886,595	-	798,680	1,000,667	87,248
14082	Community/Regional Park Improvement	I	703,612	-	215,777	21,891	465,944
14084	Park & Rec System Master Plan	D	174,985	-	62,671	112,314	-
14085	Kuehn Park Aquatics	D	-	18,000,000	414,005	1,449,660	16,136,334
14086	Frank Olson Park Aquatics	D	-	4,552,300	905,807	3,646,193	300
	Total Capital Projects		**36,525,327**	**26,552,300**	**16,740,888**	**18,843,689**	**27,493,051**
	Vehicles		1,620,837	-	442,517	756,439	421,881
	Ball Field Equipment		275,303	-	78,018	8,541	188,744
	Landscape Equipment		1,118,316	-	413,844	395,687	308,785
	Great Bear Equipment		250,000	-	-	-	250,000
	Tree Removal Equipment		41,000	-	-	25,556	15,444
	Great Plains Zoo Equipment		412,630	-	101,543	21,699	289,388
	Other Equipment		174,215	-	13,788	33,194	127,233
	Total Capital Equipment		**3,892,301**	**-**	**1,049,710**	**1,241,116**	**1,601,475**
Total Parks & Recreation			**40,417,628**	**26,552,300**	**17,790,598**	**20,084,804**	**29,094,526**
FIRE							
09016	Fire Station #13 Constructions	N	500,000	-	4,694	279,806	215,500
09017	Public Safety Training Center	SC	939,900	597,141	82,994	603,899	850,149
	Total Capital Projects		**1,439,900**	**597,141**	**87,688**	**883,705**	**1,065,649**
	Alerting System		24,393	-	52,275	1,238	(29,120)
	EMS Vehicles/Equipment		52,567	-	-	-	52,567
	Fire Apparatus Vehicles		4,410,432	-	341,330	4,057,600	11,502
	Fitness Equipment		32,000	-	28,800	-	3,200
	Hazmat Equipment		70,000	-	42,005	-	27,995
	Helmet Washer/PPE Extractor		38,000	-	41,390	-	(3,390)
	Metro Dispatch Equipment		75,000	-	30,384	40,901	3,715
	Metro Recorder		-	250,000	-	-	250,000
	Radios		73,000	500,000	593,963	-	(20,963)
	Rescue Equipment		131,434	-	77,679	3,222	50,533
	SCBA Equipment		733,000	-	-	-	733,000
	Tower Equipment		1,500,000	(1,500,000)	-	-	-
	Warning Sirens		105,000	-	62,528	34,425	8,047
	Total Capital Equipment		**7,244,825**	**(750,000)**	**1,270,354**	**4,137,385**	**1,087,086**
Total Fire			**8,684,725**	**(152,859)**	**1,358,042**	**5,021,090**	**2,152,735**
POLICE							
10008	Westside Report to Work Station	N	1,500,000	-	-	-	1,500,000
	Total Capital Projects		**1,500,000**	**-**	**-**	**-**	**1,500,000**
	Digital Storage/Recorder/Camera		436,289	-	-	-	436,289
	Other Equipment		50,900	-	7,849	-	43,051
	K-9 Dog		61,300	-	13,000	-	48,300
	Patrol Vehicles		2,314,129	100,000	1,635,083	66,063	712,982
	Radios		71,000	1,000,000	1,371,735	-	(300,735)
	Total Capital Equipment		**2,933,618**	**1,100,000**	**3,027,667**	**66,063**	**939,888**
Total Police			**4,433,618**	**1,100,000**	**3,027,667**	**66,063**	**2,439,888**
FACILITIES MANAGEMENT							
06012	Centralized Facilities Improvements	I	7,270,579	-	383,963	1,027,972	5,858,643
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**	**-**	**383,963**	**1,027,972**	**7,496,845**
	EV Charger		95,000	-	-	-	95,000
	Maintenance Equipment		128,334	-	9,135	-	119,199
	Pickup /Van/Utility Vehicles/Trailers		301,613	-	62,483	-	239,130
	Uninterruptable Power Supply - LEC		25,000	-	-	-	25,000
	Total Capital Equipment		**549,947**	**-**	**71,618**	**-**	**478,329**
Total Facilities Management			**9,458,727**	**-**	**455,581**	**1,027,972**	**7,975,174**

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Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
COMMUNICATIONS							
	Presentation/Production Equipment		446,202	-	192,490	24,387	229,325
	Total Capital Equipment		**446,202**	**-**	**192,490**	**24,387**	**229,325**
Total Communications			**446,202**	**-**	**192,490**	**24,387**	**229,325**
HEALTH							
	Clinic Equipment		296,900	-	68,808	-	228,092
	Vector Equipment		40,000	-	31,713	-	8,287
	Total Capital Equipment		**336,900**	**-**	**100,520**	**-**	**236,380**
Total Health			**336,900**	**-**	**100,520**	**-**	**236,380**
LIBRARY							
	Audio Visual Equipment		45,539	-	38,178	-	7,361
	Material Handlers		124,132	-	23,941	28,997	71,194
	Print & AV Materials		870,136	-	635,145	-	234,991
	Shelving		36,667	-	36,340	-	327
	Van		75,000	-	64,140	-	10,860
	Total Capital Equipment		**1,151,474**	**-**	**797,745**	**28,997**	**324,733**
Total Library			**1,151,474**	**-**	**797,745**	**28,997**	**324,733**
PLANNING & DEVELOPMENT SERVICES							
16001	Sculpture Walk	D	90,000	-	-	-	90,000
	Total Capital Projects		**90,000**	**-**	**-**	**-**	**90,000**
	Fence		70,000	-	63,873	5,434	694
	Pickup (3)		40,867	-	-	-	40,867
	Total Capital Equipment		**110,867**	**-**	**63,873**	**5,434**	**41,561**
Total Planning & Development Services			**200,867**	**-**	**63,873**	**5,434**	**131,561**
ENTERTAINMENT VENUES							
Events Complex							
13001	Arena Building Improvements	N	200,000	-	-	-	200,000
13005	Convention Center Building Improvements	I	139,412	84,000	105,755	66,341	51,316
13014	Events Center Improvements	I	3,158,834	-	572,581	179,952	2,406,302
13013	Sioux Falls Stadium Improvements	N	185,447	(38,000)	-	-	147,447
13015	Land Acquistion	D	8,094,500	500,000	8,168,422	53,704	372,374
	Total Capital Projects		**11,778,193**	**546,000**	**8,846,758**	**299,997**	**3,177,438**
	Convention Center Equipment		332,000	(84,000)	35,280	-	212,720
	Events Center Equipment		2,913,484	-	2,080,516	427,874	405,095
	Sioux Falls Stadium Equipment		429,204	-	270,828	49,895	108,481
	Total Capital Equipment		**3,674,689**	**(84,000)**	**2,386,624**	**477,769**	**726,296**
Total Events Complex			**15,452,882**	**462,000**	**11,233,382**	**777,766**	**3,903,734**
Washington Pavilion/Orpheum Theater							
13003	Washington Pavilion Building Improvements	I	4,385,939	-	2,397,620	1,155,870	832,448
13002	Orpheum Building Improvements	I	1,014,589	-	276,245	281,494	456,850
	Total Capital Projects		**5,400,528**	**-**	**2,673,865**	**1,437,364**	**1,289,298**
	Washington Pavilion Equipment		774,096	-	331,202	171,401	271,493
	Orpheum Theater Equipment		124,305	-	116,205	-	8,100
	Total Capital Equipment		**898,401**	**-**	**447,407**	**171,401**	**279,593**
Total Entertainment Venues			**21,751,811**	**462,000**	**14,354,655**	**2,386,531**	**5,472,626**
TRANSIT							
29013	Transit Facilities Improvements	D	900,000	-	-	-	900,000
	Total Capital Projects		**900,000**	**-**	**-**	**-**	**900,000**
	Bus Shelter (9)		300,000	-	-	-	300,000
	Bus (4)		2,915,200	-	418,772	2,143,544	352,884
	Vault		100,000	-	-	-	100,000
	Vehicle Lift		65,000	-	58,785	-	6,215
	Total Capital Equipment		**3,380,200**	**-**	**477,557**	**2,143,544**	**759,099**
Total Transit			**4,280,200**	**-**	**477,557**	**2,143,544**	**1,659,099**

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Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
HIGHWAYS & STREETS - STORM DRAINAGE							
11020	Drainage Improvements in Developing Areas	I	8,021,345	(250,000)	1,963,366	458,642	5,349,337
11021	Sump Pump Collection Systems	I	500,000	-	302,610	67,424	129,966
11022	Unforeseen Drainage Improvements	I	355,913	-	4,379	133,823	217,711
11023	Drainage Conveyance Improvements	I	3,258,217	(710,000)	165,088	1,186,829	1,196,300
11026	Covell Area Basin Drainage Improvements	D	50,000	-	31,267	14,888	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	-	193,768	57,357	695,316
11087	Regional Storm Water Analysis & Imp	I	1,787,591	-	226,668	216,009	1,344,914
11121	Opportune Acquisition for Drainage	D	1,246,328	-	815,574	134	430,620
	Total Capital Projects		**18,543,733**	**(960,000)**	**3,702,720**	**2,156,110**	**11,724,903**
	Equipment Attachements		15,000	-	-	-	15,000
	SCADA Equipment		22,643	-	17,008	-	5,635
	Skidsteer		120,000	-	119,902	-	98
	Truck, Dump		225,000	-	-	179,309	45,691
	Total Capital Equipment		**382,643**	**-**	**136,910**	**179,309**	**66,424**
Total Highway & Streets - Storm Drainage			**18,926,376**	**(960,000)**	**3,839,630**	**2,335,419**	**11,791,327**
PUBLIC PARKING							
19001	Parking Lot & Parking Ramp Improvements	N	75,000	-	-	-	75,000
	Total Capital Projects		**75,000**	**-**	**-**	**-**	**75,000**
	Vehicles		155,000	-	-	-	155,000
	Total Capital Equipment		**155,000**	**-**	**-**	**-**	**155,000**
Total Public Parking			**230,000**	**-**	**-**	**-**	**230,000**
ELECTRIC LIGHT							
20001	Unforeseen Electrical System Replacement	N	816,275	-	126,782	195,549	493,944
20002	Circuit Improvements	I	1,722,870	-	445,816	442,641	834,413
20005	Light & Power Facility Improvements	I	15,393,017	1,550,000	2,853,518	9,701,010	4,388,489
20006	Wood Pole Improvements	D	480,920	-	36,463	20,808	423,649
	Total Capital Projects		**18,413,082**	**1,550,000**	**3,462,579**	**10,360,008**	**6,140,495**
	Forklift (2)		80,000	-	60,462	-	19,538
	Maintenance Equipment		50,000	-	22,043	-	27,957
	Skidloader		75,000	-	-	-	75,000
	Telehandler		75,000	-	-	-	75,000
	Trucks/Trailers		61,591	-	34,127	-	27,464
	Transmitter Equipment		10,000	-	-	-	10,000
	Total Capital Equipment		**351,591**	**-**	**116,632**	**-**	**234,959**
Total Electric Light			**18,764,673**	**1,550,000**	**3,579,212**	**10,360,008**	**6,375,454**
SANITARY LANDFILL							
21001	Leachate Recirculation	I	4,185,857	-	1,836,536	1,620,364	728,957
21002	Land Acquisition	D	200,000	-	-	-	200,000
21003	Perimeter Fencing	N	25,000	-	-	-	25,000
21004	Building Improvements	I	1,775,966	-	337,637	755,824	682,505
21007	Relocation of Wall Lake Drainageway	SC	39,411	-	12,206	24,662	2,544
21011	Sanitary Landfill Expansion	SC	92,741	-	1,509	1,556	89,676
21012	Landfill Closure	SC	91,544	-	13,533	37,167	40,844
	Total Capital Projects		**6,410,520**	**-**	**2,201,421**	**2,439,573**	**1,769,527**
	GPS Station		30,000	-	-	-	30,000
	Material Handler		300,000	-	-	-	300,000
	Trailer		75,000	-	100,660	-	(25,660)
	Trash Pump		56,816	-	56,816	-	-
	Total Capital Equipment		**461,816**	**-**	**157,476**	**-**	**304,340**
Total Sanitary Landfill			**6,872,336**	**-**	**2,358,897**	**2,439,573**	**2,073,867**

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

2025 Capital Projects and Equipment Summary — September 30, 2025

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
WATER							
22001	Land Acquisition	D	50,000	-	16,513	-	33,487
22002	Other Mains, Unforeseen Water Projects	I	831,548	50,000	375,488	451,787	54,274
22003	City Wide Water Main Replacements	I	503,830	(105,000)	86,612	52,619	259,599
22005	Water Purification Building Improvements	I	1,496,502	-	45,363	618,835	832,303
22007	Water Collector Well Improvements	I	3,957,641	1,350,000	1,132,298	3,789,845	385,498
22011	Foundation Park Water Main	I	2,888,745	8,665,000	2,613,729	887,521	8,052,495
22012	Lewis & Clark Regional Water Supply	I	2,354,462	-	1,190,229	-	1,164,233
22062	Water Storage Improvements	SC	500,410	(445,000)	-	25,630	29,780
	Total Capital Projects		**12,583,137**	**9,515,000**	**5,460,232**	**5,826,237**	**10,811,668**
	Meters, AMR, DCU Equipment		3,300,898	-	968,635	7,945	2,324,318
	Other Equipment		203,504	-	60,975	22,500	120,029
	Field Equipment/Attachments		340,000	-	119,870	12,786	207,344
	Lab Equipment		265,000	-	-	-	265,000
	SCADA Equipment		45,524	-	13,076	16,538	15,911
	Trucks/Trailers		195,000	-	-	98,155	96,845
	VFD Well/Actuators/Pumps		505,402	-	152,319	141,785	211,297
	Total Capital Equipment		**4,855,328**	**-**	**1,314,875**	**299,709**	**3,240,744**
Total Water			**17,438,465**	**9,515,000**	**6,775,107**	**6,125,946**	**14,052,413**
WATER RECLAMATION							
23001	Sanitary Sewers - Other Mains	I	4,024,221	-	598,476	391,164	3,034,581
23002	Pipe Lining Project	I	1,839,532	-	46,112	183,297	1,610,123
23003	Manhole Rehabilitation Project	N	325,000	75,000	-	259,578	140,422
23004	East Side Future Interceptor	N	75,000	(75,000)	-	-	-
23032	ESS Basin 18.1 Sanitary Sewer	SC	2,685,716	(2,685,716)	-	-	-
23034	Basin 15 Sanitary Sewer Extension	I	76,970,475	-	17,516,558	30,227,323	29,226,593
23040	Foundation Park - Phase 2	D	520,000	(250,000)	76,644	19,141	174,215
23043	Facility Expansion Planning	I	66,700,793	-	12,595,948	12,518,901	41,585,945
23044	Pump Station 218 Improvements	I	1,064,099	206,000	225,091	910,193	134,816
23045	Pump Station 240 Force Main	I	48,751,762	-	11,814,539	12,788,587	24,148,636
23046	Basin 17 Sanitary Extension	I	411,499	-	3,657	179,767	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	-	1,223,916	208,926	193,192
23051	Opportune Land Acquisitions	D	107,000	-	20,710	-	86,290
23052	Southeast Basins Sanitary Sewer Imp	D	6,320,195	-	556,800	237,705	5,525,690
23053	Northeast Basins Sanitary Sewer Imp	D	548,959	-	385,835	4,372	158,752
23054	Septage Receiving Station	I	3,954,056	-	1,582,834	2,038,290	332,932
	Total Capital Projects		**217,364,190**	**(2,935,716)**	**46,658,117**	**59,973,729**	**107,796,629**
	Air Release Valve		40,000	-	-	-	40,000
	Flow/Density Meters		1,203,993	-	-	-	1,203,993
	Other Equipment		320,515	-	137,963	31,012	151,541
	Pumps		875,000	-	205,689	444,803	224,507
	SCADA Equipment		65,773	-	52,092	15,773	(2,092)
	Trucks, Trailers & Heavy Equipment		520,000	-	113,812	-	406,188
	Other Vehicles		400,000	-	-	-	400,000
	VFD Well/Valve Actuator		238,690	-	54,989	-	183,701
	Total Capital Equipment		**3,663,971**	**-**	**564,545**	**491,588**	**2,607,839**
Total Water Reclamation			**221,028,161**	**(2,935,716)**	**47,222,662**	**60,465,316**	**110,404,467**

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 — September 30, 2025

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
FLEET							
24012	Underground Storage Tanks	D	812,298	-	630	871	810,797
24013	Maintenance Shop Improvements	D	1,873	-	1,873	-	-
	Total Capital Projects		**814,170**	**-**	**2,503**	**871**	**810,797**
	Large Equipment - Streets		3,144,665	-	991,697	1,895,247	257,722
	Large Equipment - Water		81,328	-	-	-	81,328
	Large Equipment - Water Reclamation		828,711	-	-	145,454	683,257
	Large Equipment - Landfill		660,000	-	549,942	-	110,058
	Large Equipment - Lights		422,744	-	10,377	-	412,367
	Large Equipment - Storm Drainage		775,000	-	419,637	179,309	176,054
	Trucks and Pickups		957,469	-	559,922	48,918	348,628
	Sedans, Vans and Trailers		288,343	-	186,488	-	101,855
	Toolcat		100,000	-	2,000	-	98,000
	Crane		40,000	-	-	-	40,000
	Lift		9,279	-	11,482	-	(2,203)
	Vehicle Lubrication System		44,000	-	-	-	44,000
	Remote Monitoring		30,000	-	21,917	-	8,083
	Sandbagger		25,000	-	-	-	25,000
	Radios		32,000	-	-	-	32,000
	Roller		40,000	-	-	-	40,000
	Fleet Maintenance Equipment		40,000	-	44,073	-	(4,073)
	Floor Sweeper		15,000	-	-	-	15,000
	Total Capital Equipment		**7,533,540**	**-**	**2,797,535**	**2,268,928**	**2,467,077**
Total Fleet			**8,347,710**	**-**	**2,800,037**	**2,269,799**	**3,277,873**
ENTREPRISE NETWORK TECHNOLOGY							
	Microwave Equipment		240,045	-	-	-	240,045
	Server Blade		1,136,886	-	106,101	-	1,030,785
	Switches, Routers, and Equipment		513,306		28,233	-	485,074
	Total Capital Equipment		**1,890,237**	**-**	**134,334**	**-**	**1,755,904**
Total Revolving Technology			**1,890,237**	**-**	**134,334**	**-**	**1,755,904**
Total Capital Program			**$ 571,284,564**	**$ 36,361,441**	**$ 161,181,636**	**$ 163,758,152**	**$ 282,706,218**

Arterial Streets Funding

	2009-2022	2023	2024	2025 YTD	Life-to-Date
Uses					
Total Arterial Street Expenditures	**$ 135,354,629**	**$ 17,218,218**	**$ 10,919,505**	**$ 11,503,498**	**$ 174,995,850**
Sources					
Sales Tax	$ 111,667,217	$ 14,104,282	$ 7,196,738	$ 9,533,586	$ 143,131,352
Street Platting Fees	23,057,882	3,113,936	3,722,767	1,969,913	31,864,498
Total Sources	**$ 135,354,629**	**$ 17,218,218**	**$ 10,919,505**	**$ 11,503,498**	**$ 174,995,850**

Top Active CIP Projects (Project to Date)

	Expense	Encumbered
Water Reclamation Facility Expansion (Phase 1)	206,265,436	8,948,277
Basin 15 Sanitary Sewer Extension	23,231,084	30,227,323
Pump Station 240 Force Main	47,575,818	12,786,520
Arrowhead/Veterans Parkway Intersection	15,359,712	20,673,230
Jacobson Plaza	19,170,196	337,022
South Veterans Parkway	18,286,975	7,413,601
River Greenway Phase 3	12,286,891	857,750
Light & Power Campus	3,590,500	9,701,010
Elmwood Clubhouse	5,583,225	578,173
Frank Olson Aquatics	905,807	3,646,193

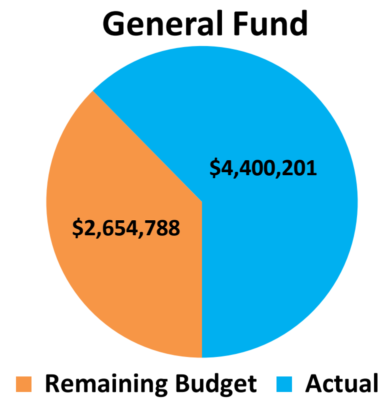
Status Codes: (N) Not Started (S) Signed Contract (PD) Preliminary Design (D) Under Design (DC) Design Completed (I) In Construction (SC) Substantially Completed (W) Under Warranty (C) Complete

FEDERAL GRANT FUNDING

GENERAL FUND	Budget	Actual	Projected
Attorney	$ 12,600	$ -	$ 12,600
Fire	83,000	40,447	83,000
Police	757,500	790,642	750,000
Highways and Streets (Highway Planning)	779,000	457,468	779,000
Health	4,009,159	2,894,870	4,000,000
Parks and Recreation[1]	739,600	19,820	19,820
Planning and Development Services[2]	674,130	196,955	650,000
Total	**$ 7,054,989**	**$ 4,400,201**	**$ 6,294,420**

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

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

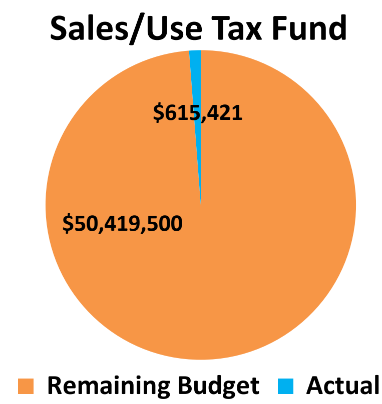


SALES/USE TAX FUND	Budget	Actual	Projected
Police	$ 184,500	$ -	$ 84,500
Highways and Streets			
RURAL (Arrowhead & Veterans Intersect.)[1]	25,000,000	-	13,403,184
FRA Grant (Marion Rd. BNSF Overpass)[2]	25,000,000	-	-
Parks and Recreation[3]	850,421	615,421	-
Total	**$ 51,034,921**	**$ 615,421**	**$13,487,684**

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

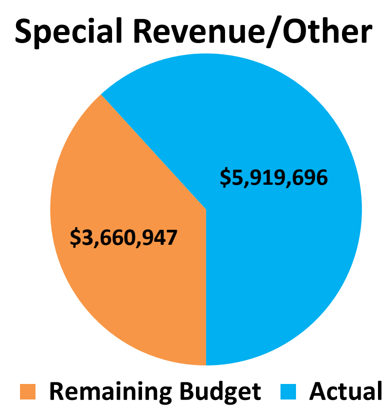
[2] This grant application was unsuccessful.

[3] $615,000 is ARPA funds for River Greenway. $250,000 FEMA funds for Rose Lotta home buyout program; grant draw occurs upon completion of project which is currently in process.



SPECIAL REVENUE/OTHER FUNDS	Budget	Actual	Projected
Housing[1]	$ 3,369,895	$ 949,016	$ 1,569,895
Transit (Operating and Capital)	5,986,718	4,245,068	5,986,718
Facilities Management (LEC Lighting)	224,030	-	224,030
City-Wide			
FEMA Federal Grant (June 2024 Flood)	$ -	$ 725,612	$ 747,000
Total	**$ 9,580,643**	**$ 5,919,696**	**$ 8,527,643**

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

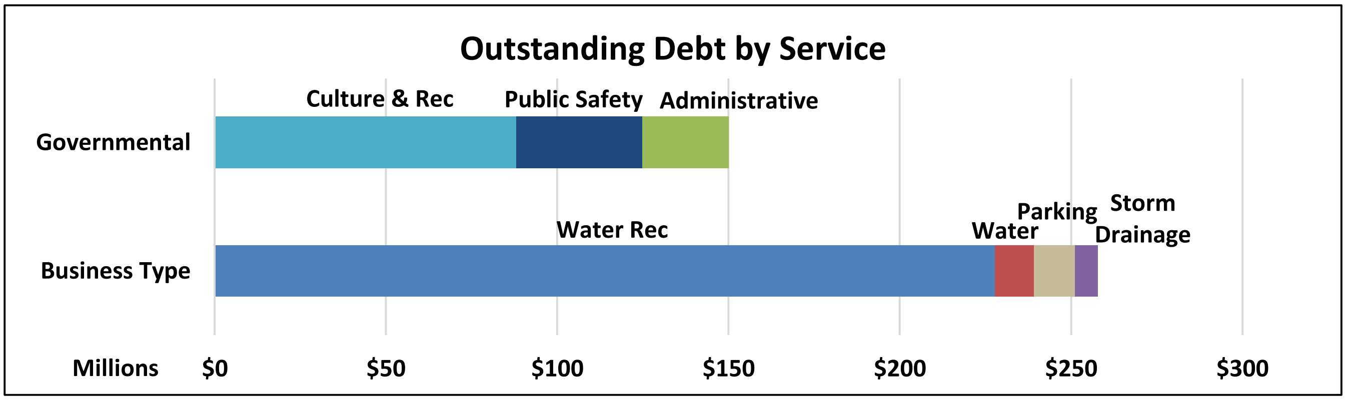


SPECIAL FUNDING

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

Liquor License Proceeds (Ord. 52-23)	
Beginning Cash Balance Jan 1	**$ 1,099,462**
Cash Received	1,543,900
Cash Expensed/Committed	
Street Outreach Services - SDUIH	(175,000)
(Contract extended through 3/31/2026)	
Ambassador Program - DTSF	(150,000)
Uncommitted Cash Balance	**$ 2,318,362**

Total Outstanding Debt — September 30, 2025



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	$ -	$ 1,740,000
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
Public Safety Facility (2020A)	2.42%	2040	42,315,000	-	36,810,000
Aquatics and Recreation Center (2025A)	3.25%	2035	23,395,000	-	23,395,000
Total Sales & Use Tax					140,960,000
Storm Drainage					
SRF Clean Water #39 (2018A)	1.00%	2030	8,829,000	-	3,916,559
SRF Clean Water #42 (2021)	1.00%	TBD	3,690,069	5,767,331	2,743,802
Total Storm Drainage					6,660,362
Community Development					
Rental Rehab Loans (State Flex)	0.00%	2026	600,000	-	600,000
All Funds					
Right to Use Leases			11,588,569	-	5,907,803
Subscriptions			4,568,325	-	2,593,114
Total Governmental Debt					**156,721,279**
Business Type Revenue Bonds & Notes					
Water					
*Lewis & Clark (2007A refunded by 2017A)	1.80%	2026	70,000,000	-	11,500,000
SRF Drinking Water #12 (2023)	1.88%	TBD	3,646,275	8,853,725	-
First $7,895,000 of principal is paid by DANR					
Total Water					11,500,000
Water Reclamation					
SRF Clean Water #21 (2005 - Closed)	2.25%	2027	34,813,977	-	3,871,958
SRF Clean Water #35 (2015 - Open	1.25%	2027	11,304,270	675,187	3,065,683
SRF Clean Water #36 (2015 - Closed)	1.25%	2028	16,550,544	-	5,615,828
SRF Clean Water #37 (2016 - Closed)	1.25%	2029	7,350,585	-	2,531,857
SRF Clean Water #38 (2017 - Closed)	1.00%	2029	9,515,974	-	3,964,649
SRF Clean Water #40 (2019 - Open)	1.50%	2041	26,406,409	402,391	22,037,832
SRF Clean Water #41 (2020 - Closed)	2.50%	2042	41,625,000	-	37,632,055
SRF Clean Water #43 (2021 Closed)	2.00%	2044	18,500,000	-	17,353,886
SRF Clean Water #44 (2022 - Open)	2.00%	TBD	87,699,686	35,300,314	85,278,981
SRF Clean Water #45 (2023 - Open)	1.25%	TBD	9,271,945	8,679,055	9,271,945
SRF Clean Water #46 (2024 - Open)	2.75%	TBD	33,226,817	27,773,183	33,226,817
SRF Clean Water #47 (2024 - Open)	3.00%	TBD	3,851,547	19,278,453	3,851,547
SRF Clean Water #48 (2024 - Open)	3.25%	TBD	-	10,977,970	22,030
Total Water Reclamation					227,725,067
Parking					
*'Parking Ramp (2018B)	3.51%	2032	18,540,000	-	11,930,000
All Funds					
Right to Use Leases			77,542	-	19,804
Subscriptions			36,152	-	18,345
Total Business Type Debt					**251,193,216**
Total Debt Outstanding					**$ 407,914,495**

* 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 — September 30, 2025

Fund	Original Budget	Carryforward (CIP/OCEP)	Carryover Encumbrances (CIP/OCEP)	Supplement	Budget
APPROPRIATED FUNDS:					
General Fund	$ 248,614,049	$ -	$ -	$ 100,000	$ 248,714,049
Entertainment Tax					
Events Complex	7,524,949	10,173,633	344,598	-	18,043,180
Sioux Falls Stadium	1,312,144	201,651	-	-	1,513,795
Washington Pavilion	6,111,952	1,213,051	892,984	-	8,217,987
Orpheum	1,185,342	233,294	335,600	-	1,754,236
Arts and Culture	-	-	-	-	-
Entertainment Tax Total	16,134,387	11,821,629	1,573,182	-	29,529,198
Sales/Use Tax					
Facilities Management	548,000	90,202	-	-	638,202
Communications	195,000	244,300	6,902	-	446,202
Fire	5,138,000	822,980	2,290,312	(1,000,000)	7,251,292
Police	3,209,500	770,771	72,348	1,481,000	5,533,619
Highways and Streets	120,556,531	28,453,940	21,459,320	-	170,469,791
Health	279,000	57,900	-	-	336,900
Parks & Recreation	11,977,279	12,912,853	13,027,495	3,500,000	41,417,627
Library	867,000	284,474	-	-	1,151,474
Planning & Development	40,000	90,867	-	70,000	200,867
Economic Development	-	-	-	-	-
Museum	-	-	-	-	-
Debt Service	21,378,578	-	-	(385,000)	20,993,578
Transfers	3,037,785	-	-	-	3,037,785
Sales/Use Tax Total	167,226,673	43,728,287	36,856,377	3,666,000	251,477,337
Housing	12,517,194	-	2,390,815	-	14,908,009
Transit	15,724,215	1,898,048	2,117,152	65,000	19,804,415
Storm Drainage	15,261,998	8,561,527	2,807,650	-	26,631,175
911 Dispatch	6,664,334	-	-	250,000	6,914,334
Library Memorial	5,000	-	-	-	5,000
Cottam Memorial	2,000	-	-	-	2,000
Public Safety Facility Construction	-	30,889	241,145	683,541	955,575
Culture and Recreation Construction	-	-	-	25,552,300	25,552,300
T.I.F. District Fund	8,965,000	-	-	-	8,965,000
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	-	19,338,051
Enterprise Network Technology	6,528,232	855,237	-	-	7,383,469
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**	**$ 135,668,940**	**$ 38,716,841**	**$ 1,137,183,702**

Supplement Detail:	Budget Revenue	Budget Expense
Effective Supplements		
January		
Culture/Recreation Construction Fund-Aquatics Facilities-Bond Fund (Ord. 01-25)	$ 25,530,300	$ 25,530,300
February		
General Fund-Planning & Development-South Dakota Trade-Available Fund Balance (Ord. 04-25)	-	100,000
Transit Fund-Vehicle Lift-Available Fund Balance (Ord. 09-25)	-	65,000
Sales Tax Fund-Parks and Rec-McKennan Park Pool-Donation (Ord. 09-25)	2,500,000	2,500,000
Sales Tax Fund-Police-Training & Investigative Equipment-JAG Grant (Ord. 09-25)	66,000	66,000
Sales Tax Fund-Police-Vehicle Barriers-Available Fund Balance (Ord. 09-25)	-	315,000
Sales Tax Fund-Planning & Development-Fence on Leased Property-Available Fund Balance (Ord. 09-25)	-	70,000
Sales Tax Fund-Police-Vehicle Barriers-Reduction of Debt Service (Ord. 09-25)	-	(315,000)
Sales Tax Fund-Planning & Development-Fence on Leased Property-Reduction of Debt Service (Ord. 09-25)	-	(70,000)
March		
Public Safety Facility Construction Fund-Burn Building-Bond Fund (Ord. 76-20)	-	86,400
June		
Sales/Use Tax Fund-Police-Vehicle-Equitable Sharing Federal Grant (Ord. 28-25)	100,000	100,000
Sales/Use Tax Fund-Fire-Transfer of Budget to Police-Unencumbered Appropriations (Res. 32-25)	-	(1,000,000)
Sales/Use Tax Fund-Police-Transfer of Budget from Fire-Unencumbered Appropriations (Res. 32-25)	-	1,000,000
911 Dispatch Fund-Fire/Metro Communications-Recorder-Available Fund Balance (Ord. 28-25)	-	250,000
Public Safety Facility Construction Fund-DAS System-Bond Fund (Ord. 76-20)	-	101,090
Water Fund-Water Collector Well Improvements-State Revolving Loan Funds (Res. 32-25)	400,000	400,000
Water Fund-Transmission System Improvements-State Revolving Loan Funds (Res. 32-25)	8,000,000	8,000,000
July		
Sales/Use Tax Fund-Parks and Rec-Falls Park Development/Levitt Shell-Donation (Ord. 30-25)	1,000,000	1,000,000
August		
Culture/Recreation Construction Fund-Aquatics Facilities Design-Bond Fund (Ord. 01-25)	-	22,000
Public Safety Facility Construction Fund-Old Burn Bldg Demo-Available Fund Balance (Ord. 76-20)	-	496,051
Total Effective Supplements	**$ 37,596,300**	**$ 38,716,841**
Approved, Not Effective Supplemental Detail		
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
Total Approved, but Not Effective	**$ 9,800,000**	**$ 19,600,000**
Total Supplements	**$ 47,396,300**	**$ 58,316,841**