CITY OF SIOUX FALLS

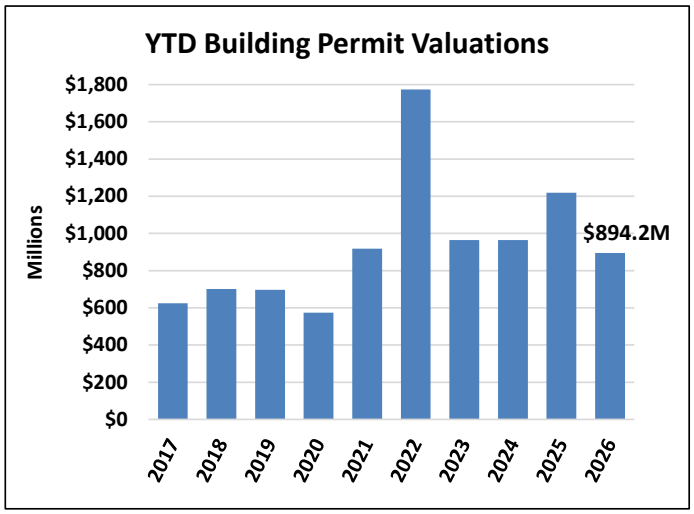
MONTHLY FINANCIAL STATUS REPORT

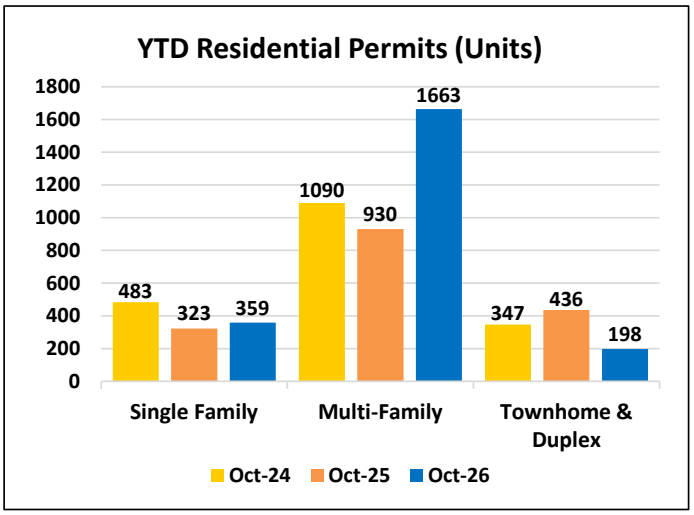
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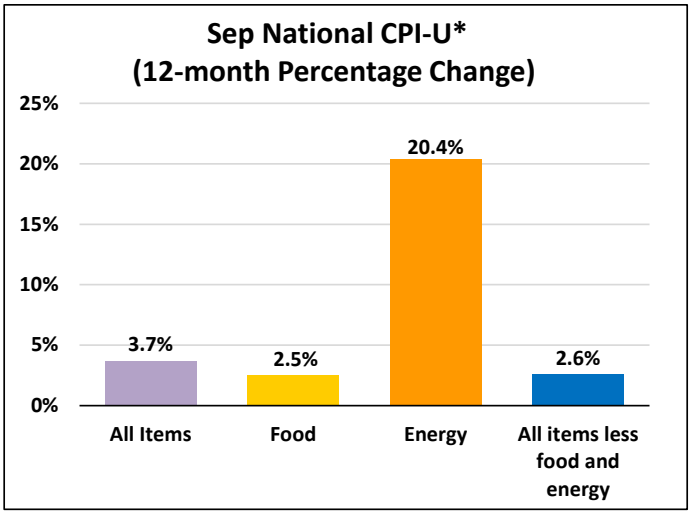
October 31, 2026

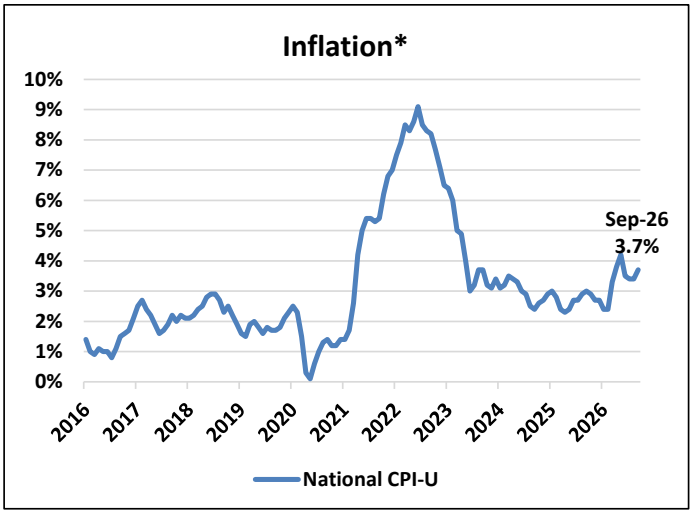


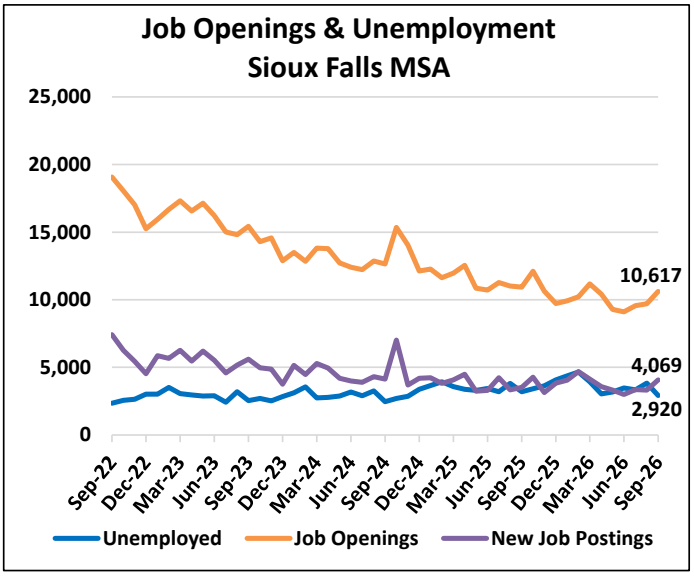
Prepared by the Finance Department

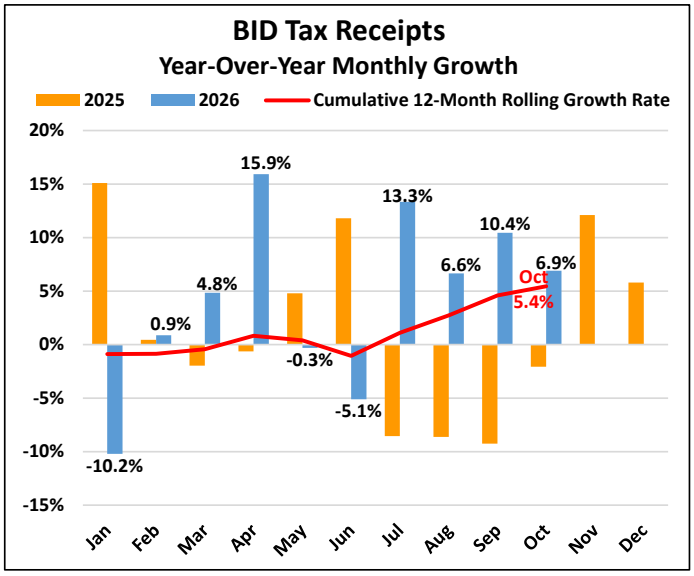










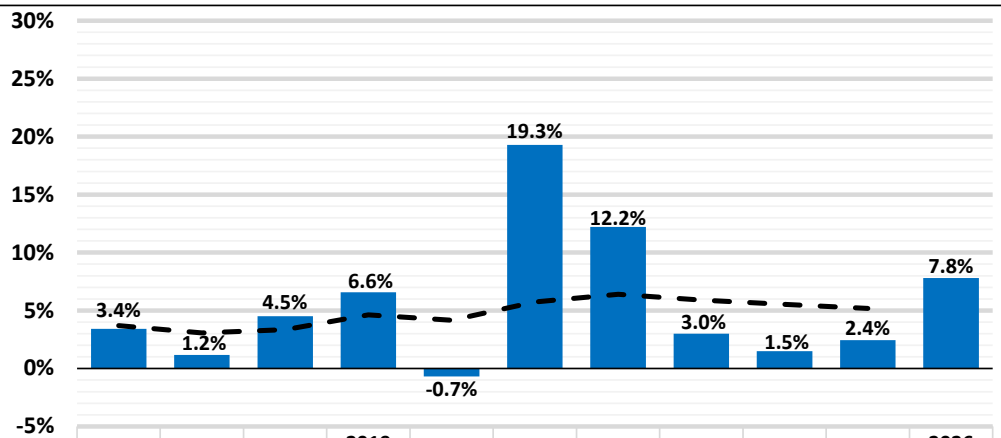


Unemployment Rate	Jun-26	Jul-26	Aug-26	Sep-26
City MSA	1.9%	1.9%	2.2%	1.7%
State	2.0%	2.0%	2.2%	1.7%
National	4.4%	4.4%	4.3%	4.0%

YTD % Change	Jul-26	Aug-26	Sep-26	Oct-26
BID Tax	3.1%	3.6%	4.4%	4.7%
Lodging Tax	11.3%	9.8%	10.1%	9.9%

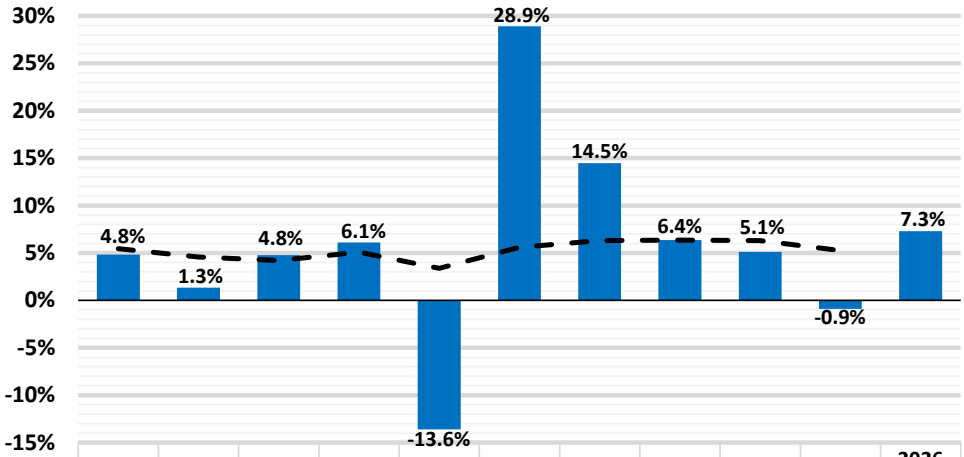
*Due to the 2025 government shutdown, BLS was unable to publish the Oct 2025 CPI data. As a result, the Oct 2026 12-month percentage change cannot be produced.

Sales Tax Growth (less Audits)



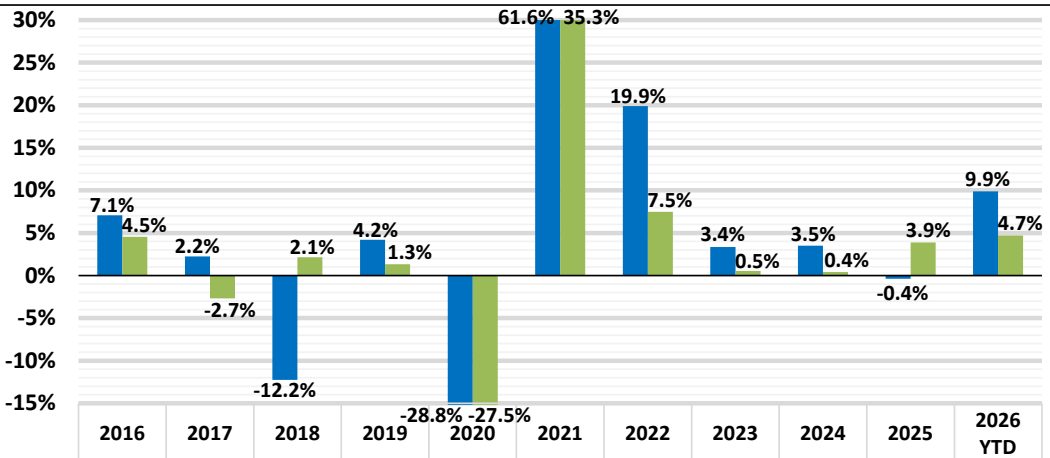
	2016	2017	2018	2019 *	2020	2021	2022	2023	2024	2025	2026 YTD
Annual Growth	3.4%	1.2%	4.5%	6.6%	-0.7%	19.3%	12.2%	3.0%	1.5%	2.4%	7.8%
10 Yr Annual Growth	3.7%	3.1%	3.3%	4.6%	4.2%	5.7%	6.4%	5.9%	5.5%	5.2%	

Entertainment Tax Growth (less audits)



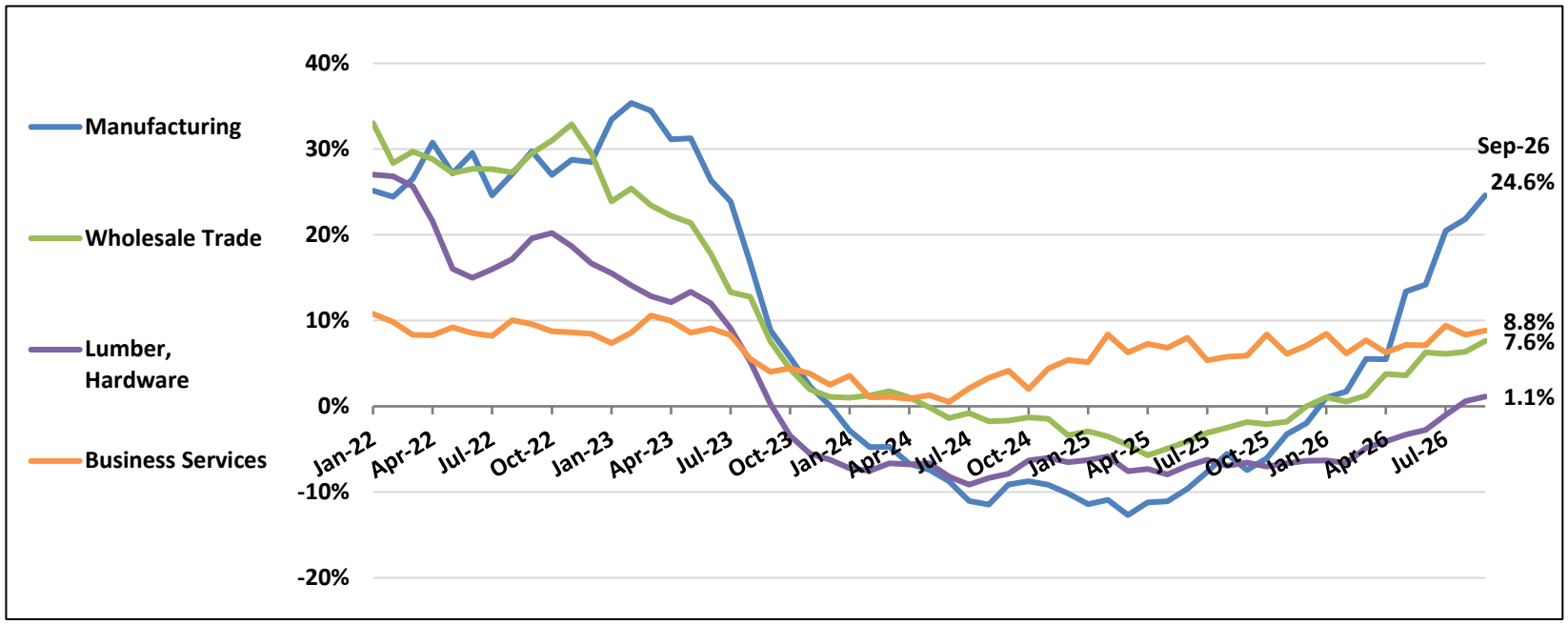
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 YTD
Annual Growth	4.8%	1.3%	4.8%	6.1%	-13.6%	28.9%	14.5%	6.4%	5.1%	-0.9%	7.3%
10 Yr Annual Growth	5.4%	4.6%	4.2%	5.1%	3.4%	5.6%	6.3%	6.4%	6.3%	5.2%	

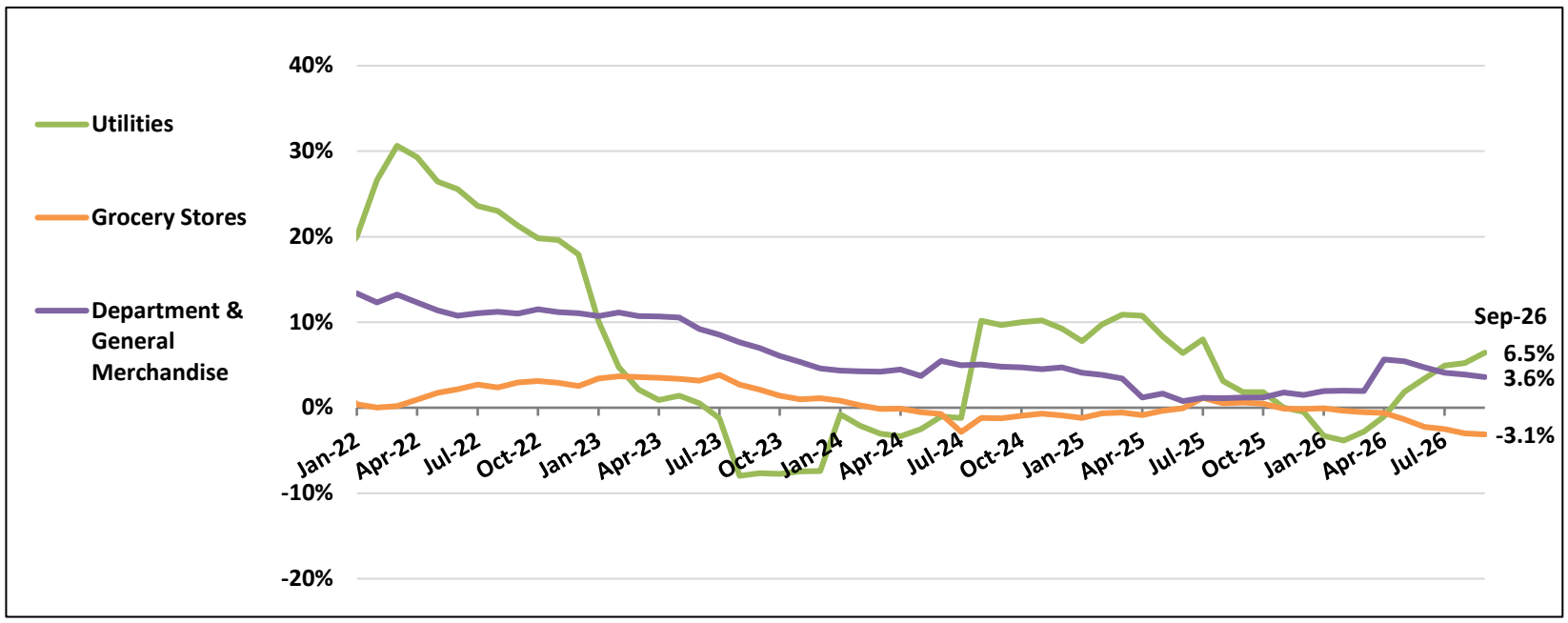
Lodging & BID Tax Growth (less audits)



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 YTD
Lodging Tax Annual Growth	7.1%	2.2%	-12.2%	4.2%	-28.8%	61.6%	19.9%	3.4%	3.5%	-0.4%	9.9%
BID Tax Annual Growth	4.5%	-2.7%	2.1%	1.3%	-27.5%	35.3%	7.5%	0.5%	0.4%	3.9%	4.7%

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





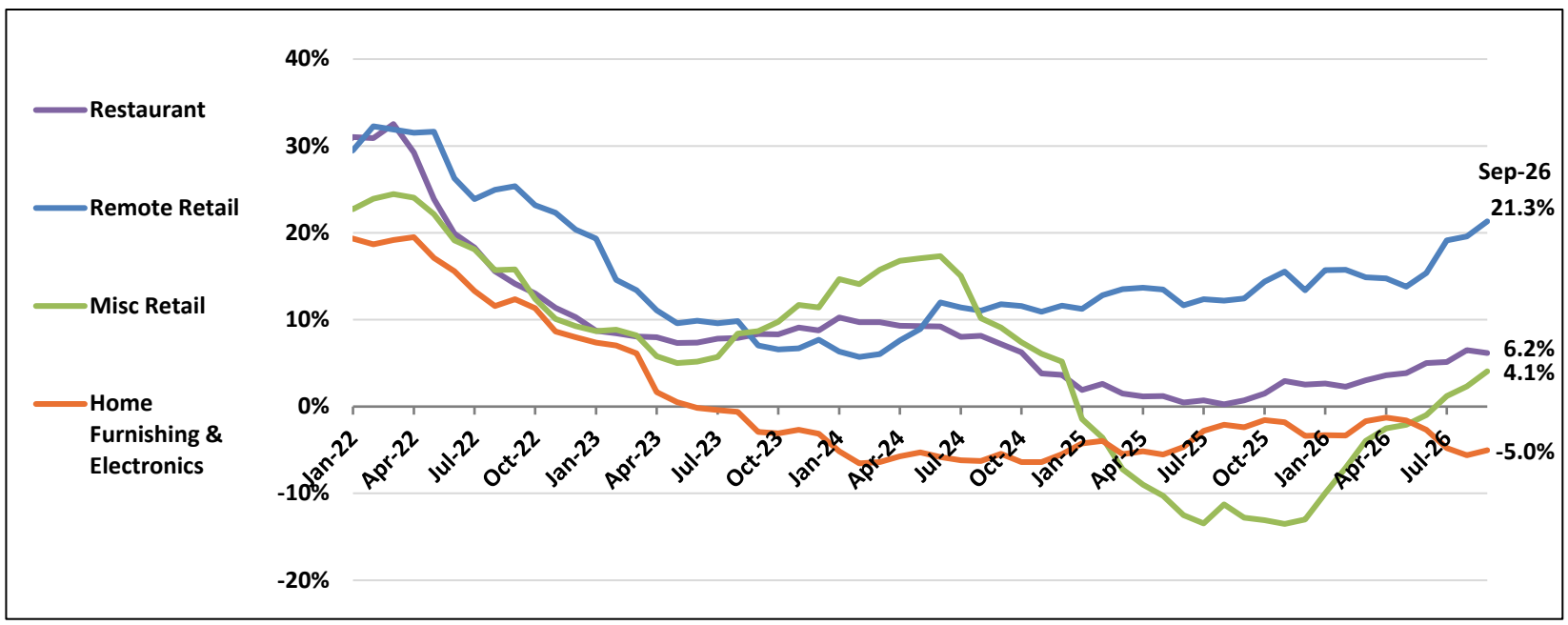


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OVERALL FUND SUMMARY FOCUS

The focus of the appropriated funds which include the General Fund, Sales Tax Fund and Special Revenue Funds (discussed below) within this monthly status report is on **available fund balance** as this is the balance that is anticipated to be available if actual results are as budgeted.

The focus of the internal service and enterprise funds within this monthly financial status report is on **charges for services and cash flow** as these funds are driven by service levels not budget. These funds must have the necessary cash flow to meet current operating expenditures, maintain existing and construct new infrastructure, and to build reserves to meet unanticipated capital outlays or shortfalls in operating revenue.

General Fund 1-2

The General Fund is the City's primary operating fund. The primary revenue sources are the first penny sales tax and property taxes. Other revenues include the frontage tax, licenses and permits, federal, state and county shared revenues, and charges for goods and services. Expenditures are used to fund operating activities including personnel expenditures for wages and benefits, professional services, repair and maintenance, supplies and materials, utilities, and other non-capital costs.

In addition to providing a current budget to actual expenditures comparison, the report also measures performance to two policy targets established by the City Council. The first is a comparison of the estimated available fund balance to budgeted expenditures with a target of 25% available fund balance to budget at year-end. The second policy target is an 11% cash balance to the budget.

Sales & Use Tax Fund 3

The Sales & Use Tax Fund is a special revenue fund that accounts for capital purchases and debt service funded primarily by the second penny sales tax. In addition to sales tax, revenues include platting fees, outside contributions, and state or federal grants. Expenditures include purchase and construction of land, buildings, infrastructure, other improvements, and capital equipment.

As large construction project contracts are awarded and paid throughout the year and into future years, encumbrances (approved contracts) have been added to the actual-to-budget comparison to provide a more accurate picture of remaining project budget balances.

Municipal Sales & Use Tax Collections 4

This report provides the details of the sales & use tax receipts that are collected and remitted to the City by the State of South Dakota Department of Revenue. The first penny (General Fund) and second penny (Sales Tax Fund) sales taxes are collected on essentially all local sales and are used as described above. The entertainment tax (Entertainment Tax Fund) is collected on lodging, sales of alcoholic beverages, dining out, as well as ticket sales or admissions. The entertainment tax is used to fund operating, maintenance, and capital investments for the Events Complex, Washington Pavilion, Orpheum Theatre, and Sioux Falls Stadium. The lodging tax and occupancy BID tax is collected on overnight stays with the entire amount collected being remitted to Experience Sioux Falls for promoting the City. This report is prepared on an accrual basis consistent with collections for the month from the State Department of Revenue.

Compilation of Other Funds 5-7

Special Revenue Funds are used to account for the proceeds of special revenue sources that are legally restricted to expenditure for specified purposes. Special Revenue Funds include the Sales Tax Fund, Entertainment Tax Fund, Housing Fund, Transit Fund, 911 Dispatch Fund and Storm Drainage Fund.

Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds). This fund type includes the Public Safety Facility Construction Fund and Recreation Construction Bond Fund. Certain funds within this category are on a reimbursement basis and will carry negative balances within available cash as they await reimbursement from trust funds or other sources.

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

Enterprise Fund Summary of Cash Flows 8

The Enterprise Funds account for the business-type activities which include limited electrical power and distribution, public parking, sanitary landfill, water, and water reclamation services. These funds are non-appropriated as demand for services determines the amount of revenue necessary to provide the established service levels. The focus of these funds is to ensure cash flow is sufficient to fund both day-to-day operational services as well as capital improvements for both existing and new infrastructure to keep pace with a growing city.

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Internal Service and Permanent Funds 8

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

Permanent Funds account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support specific programs. This includes the Library Memorial Fund for library endowments and the Cottom Memorial Fund for extraordinary meritorious or heroic service.

CAPITAL PROGRAM

Capital Program Fund & Department Summary 9

This capital summary is organized on a fund and departmental basis. It provides a general overview of the allocation of the various resources as well as providing current budget balances for the total capital program (CIP & OCEP).

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

The capital projects summary presents each project within the capital program. As each project may involve several funds, the projects are organized by the primary department for which the project is being completed. Project budgets are balanced on a project-by-project basis. The report also contains a status code to define the status of each project. The codes are: N – not started; S – signed contract; PD – preliminary design; D – under design; DC – design completed; I – in construction; SC – substantially completed; W – under warranty; C - complete.

Specific Funding Breakdowns 16

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

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

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

DEBT

Total Outstanding Debt 17

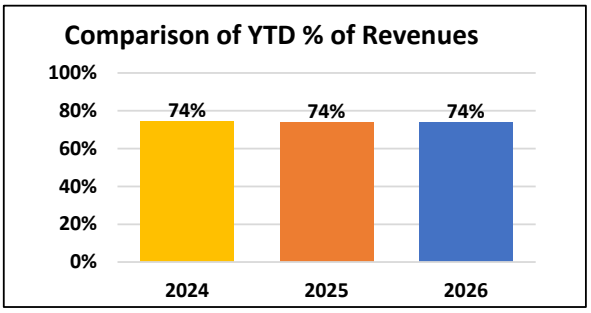
This summary provides the details of the City's total outstanding debt summarized by each debt issue that is outstanding or has been approved but not yet issued, the general purpose for each debt issuance, maturity date, the source of repayment, and the interest rates for each issue. The summary is organized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

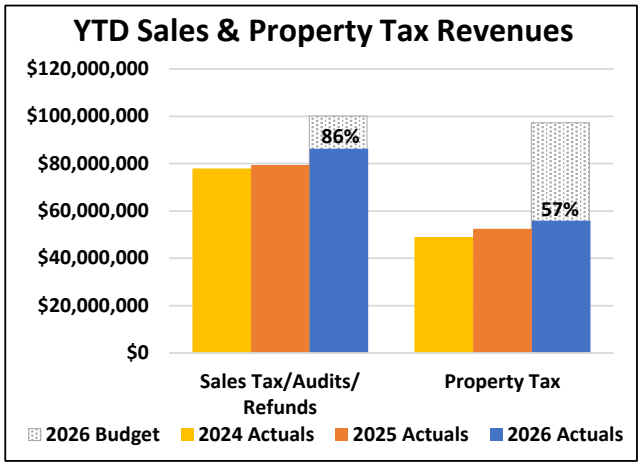
BUDGET

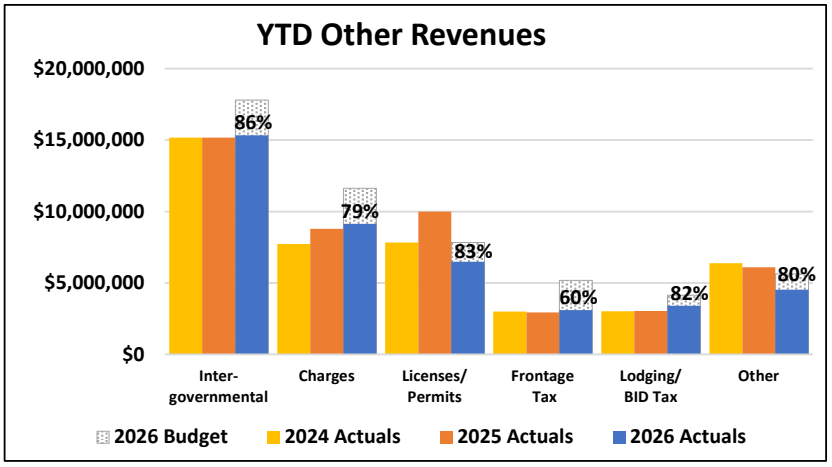
Total Budget and Adjustments Summary 18-19

The summary shows the original budget, capital carryforwards and carryovers, and all other budgetary actions that have occurred since it was initially adopted. The report is organized to show budget actions on a fund basis. The details for the supplement column are presented by month on the final page of this summary to show specific actions and the reason for each supplement.

Year-to-Date Cash Balances	
Cash Balance Jan 1	$ 81,375,018
Change in Cash Balance	(21,404,580)
Cash Balance Oct 31	**$ 59,970,438**





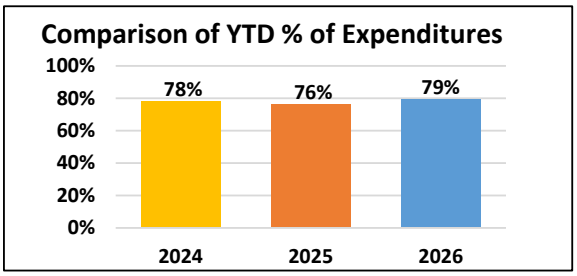


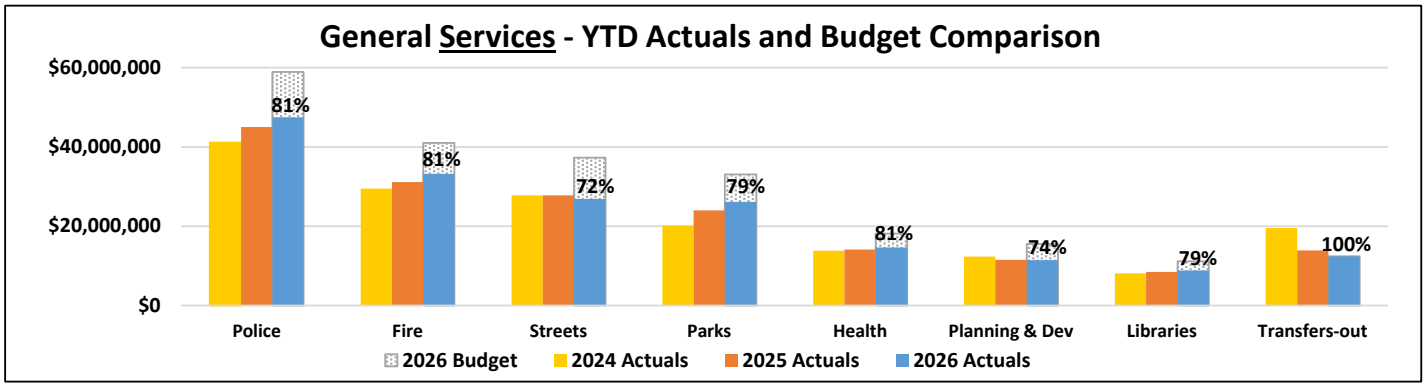
Revenue	Current Budget	Actual	YTD Revenue to Budget 2026	2025	2024
Property Tax	$ 97,297,887	$ 55,911,804	57%	58%	58%
Sales Tax	99,599,171	85,531,728	86%	80%	80%
Audit and Refund Adjustments	500,000	829,723	166%	16%	113%
Frontage Tax	5,175,782	3,094,160	60%	57%	59%
Lodging and BID Tax	4,135,000	3,400,305	82%	74%	76%
Total Taxes	**206,707,840**	**148,767,721**	**72%**	**69%**	**69%**
Alcohol	904,850	811,417	90%	135%	358%
Zoning and Contractor	5,556,325	4,944,141	89%	131%	125%
Health and Business	465,660	187,211	40%	41%	45%
Cable Franchise	865,000	498,562	58%	61%	64%
Other	39,600	41,398	105%	134%	104%
Total Licenses and Permits	**7,831,435**	**6,482,729**	**83%**	**121%**	**131%**
Federal and State Grants	7,282,755	5,151,789	71%	65%	69%
Motor Vehicle License, Wheel Tax, Highway & Bridge	3,557,464	2,975,565	84%	84%	83%
County Library Support	1,545,000	1,158,750	75%	75%	75%
Liquor Tax Reversion	1,300,000	901,445	69%	87%	88%
Bank Franchise Tax	2,500,000	3,195,682	128%	155%	110%
Health and Fire Reversion	1,530,000	1,834,559	120%	126%	119%
Other	85,000	106,037	125%	125%	125%
Total Intergovernmental	**17,800,219**	**15,323,827**	**86%**	**86%**	**80%**
Health	4,082,372	4,447,572	109%	101%	88%
Parks & Recreation	4,328,349	3,007,996	69%	61%	86%
Highways & Streets	1,741,580	744,740	43%	51%	63%
Planning	498,450	510,191	102%	176%	126%
Fire	820,600	333,516	41%	80%	100%
Police	150,500	89,092	59%	74%	65%
Other	2,100	2,732	130%	109%	178%
Total Charges for Goods and Services	**11,623,951**	**9,135,840**	**79%**	**79%**	**85%**
Fines	694,000	833,823	120%	119%	109%
Investment Revenue	3,020,000	1,592,485	53%	176%	714%
Opioid Settlement Reimbursement	500,000	600,000	120%	78%	78%
Downtown Sioux Falls BID	550,000	432,860	79%	103%	93%
Damage Recovery & Collections	323,500	445,857	138%	127%	92%
Miscellaneous Revenue	413,500	390,741	94%	95%	77%
Contributions	130,000	232,983	179%	66%	55%
Total Other	**5,631,000**	**4,528,749**	**80%**	**135%**	**189%**
Total General Fund Revenue	**$ 249,594,445**	**$ 184,238,865**	**74%**	**74%**	**74%**

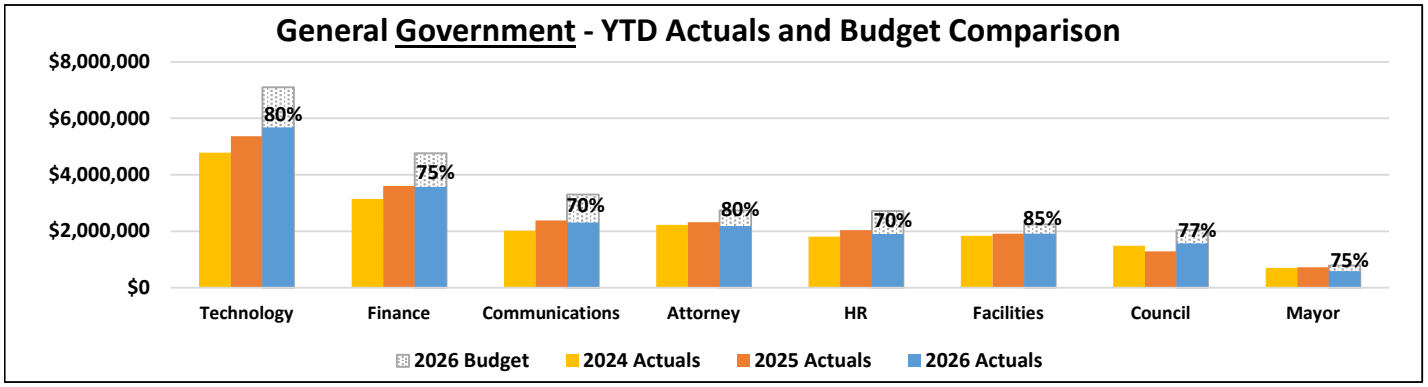
General Fund Expenditures - Fund 100 (83% of year lapsed)

October 31, 2026

Fund Balance - Budget Expectations	Current Budget	Actual
Beginning Balance Jan 1	**$75,062,822**	**$75,062,822**
Revenues	249,594,445	184,238,865
Expenditures	(253,271,253)	(200,690,157)
Budgeted Use of Reserves	**(3,676,808)**	**(16,451,292)**
Unspent Budget Assumption	7,600,000	
Forecasted Add/(Use) of Reserves	**3,923,192**	
Available Balance	**$78,986,014**	
% Available Fund Balance to Budget	**31.2%**	







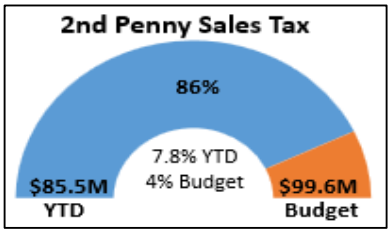
Expenditures by Department	Current Budget	Expenditures	Encumbered	YTD Expenditures to Budget 2026	2025	2024
Mayor	$ 781,715	$ 585,638	$ -	75%	75%	75%
City Council	2,042,281	1,571,931	194,509	77%	72%	67%
Attorney	2,739,337	2,189,917	4,443	80%	79%	79%
HR	2,715,949	1,900,395	68,916	70%	77%	76%
Finance	4,761,995	3,575,983	3,449	75%	76%	72%
Facilities Management	2,244,323	1,913,036	-	85%	86%	80%
Innovation & Technology	7,099,159	5,678,653	128,637	80%	79%	70%
Communications	3,303,823	2,310,594	88,472	70%	68%	64%
Total General Government	**25,688,583**	**19,726,147**	**488,425**	**77%**	**77%**	**72%**
Fire	41,034,268	33,201,703	377,756	81%	80%	79%
Police	58,938,872	47,451,535	745,641	81%	83%	78%
Total Public Safety	**99,973,140**	**80,653,238**	**1,123,397**	**81%**	**82%**	**79%**
Total Highways & Streets	**37,307,278**	**26,872,241**	**1,640,914**	**72%**	**73%**	**76%**
Total Public Health	**18,134,408**	**14,641,267**	**576,601**	**81%**	**73%**	**70%**
Parks	33,098,168	26,130,965	1,250,496	79%	72%	74%
Libraries	11,133,781	8,849,714	64,323	79%	78%	79%
Total Culture & Recreation	**44,231,950**	**34,980,679**	**1,314,819**	**79%**	**74%**	**75%**
Total Planning & Development Services	**15,560,354**	**11,441,043**	**3,683,551**	**74%**	**71%**	**73%**
Housing	2,222,214	2,222,214	-	100%	100%	100%
Transit	9,153,327	9,153,327	-	100%	100%	100%
Centralized Facilities	1,000,000	1,000,000	-	100%	100%	100%
Transfers	**12,375,541**	**12,375,541**	**-**	**100%**	**63%**	**100%**
Total General Fund Expenditures	**$ 253,271,253**	**$ 200,690,157**	**$ 8,827,707**	**79%**	**76%**	**78%**

Sales/Use Tax Fund - Fund 253 (83% of year lapsed) — October 31, 2026

Fund Balance	
Fund Balance Jan 1	$ 105,699,715
Deferred Revenues	1,564,708
Less Restricted	(20,315,040)
Less Committed (Encumbered/Carryforwards)	(73,438,475)
Available Fund Balance Jan 1	**13,510,908**
3% Required Reserves (Res. 104-25)	(2,972,630)
Less Platting Fees Supplement (Ord. 08-26)	(600,000)
Less Parks & Rec Supplement (Ord. 32-26)	(130,000)
Less 2027 Capital Program Budget (Ord. 69-26)	(9,808,278)
Available Fund Balance	**$ -**

Year-to-Date Cash Balances	
Cash Balance Jan 1	$ 95,985,662
Change in Cash Balance	1,088,351
Cash Balance Oct 31	$ 97,074,013
Less Designated Cash	(15,933,023)
Less Restricted Cash	(842,512)
Less Cash in Trust	(9,018,843)
Available Cash Balance	**$ 71,279,635**

Revenues	Current Budget	Actual
2nd Penny Sales Tax	**$ 99,599,171**	**$ 85,531,728**
Audit and Refund Adjustments	**500,000**	**829,723**
Interest Earned on Trust Investments	**1,500,000**	**1,847,720**
Platting Fees	**3,990,000**	**2,934,057**
Other	**150,000**	**152,847**
Transfers	**2,000,000**	**2,000,000**
Federal/State Grants & Intergovernmental	**10,745,805**	**6,488,050**
Highways & Streets		
RURAL (Arrowhead & Veterans Intersection)	7,914,429	6,245,693
Bridge Improvement Grant	2,683,424	-
Parks & Recreation		
FEMA Federal & State Grants	-	186,106
Public Safety Federal Grants	72,952	-
Library County Support	75,000	56,250
Contributions	**27,383,574**	**2,620,610**
Parks & Recreation		
Falls Park Quarry	15,000,000	-
McKennan Park	2,366,262	678,625
Frank Olson	1,000,000	1,000,000
Great Plains Zoo	718,300	-
Jacobson Plaza Phase 2	200,000	-
Levitt Expansion	3,454,277	-
Lyons & Kuehn Fund	110,000	64,626
Sioux Falls Endowment	30,000	-
Highways & Streets		
SDDOT-85th St & I29	3,000,000	-
SDDOT-Various Projects	1,059,979	19,000
Developer-6th St & Foss/Veterans Prkwy	437,756	825,664
Library Memorial/Estate	7,000	32,695
Bond Proceeds	53,996,260	53,996,260
Total Sales/Use Tax Fund Revenue	**$ 199,864,809**	**$ 156,400,995**



Grants & Contributions Status (Receipts can vary based on project timing)
Grant has been received in full.
Grants awarded. Expected to be received.
Awarded in 2025. Project completed in 2026.
Grants awarded. Reimbursement basis.
Funds received quarterly.
Res. 78-26 Bezos Earth Fund Grant.
Donations of $678K received in May.
Ord. 12-26 Conditional Gifting/Naming Agmt.
No longer expected to receive.
Timing based on project.
All funds received in 2025.
Endowment. Timing based on projects.
Endowment. Timing based on projects.
$1M rcv'd in 2025. Future based on SDDOT.
Timing based on SDDOT.
Funds rcv'd. Future based on dev. timing.
Funds received.

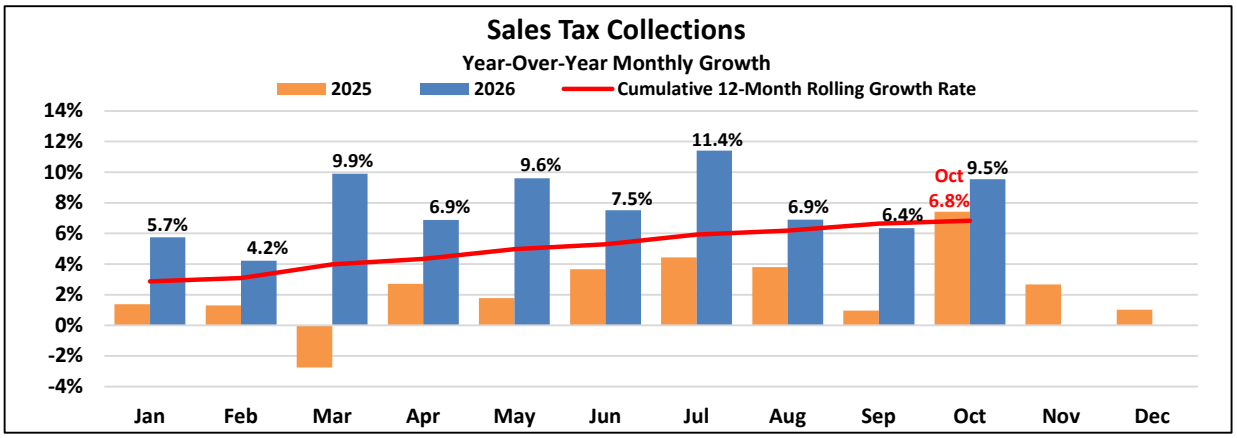
Expenditures by Department	Current Budget	Expended	Encumbered	Balance
Highways & Streets	$ 130,403,156	$ 60,649,886	$ 47,154,694	$ 22,598,576
Parks & Recreation	38,673,449	10,077,392	3,689,068	24,906,989
Fire	13,125,481	3,123,985	9,050,146	951,350
Police	3,342,805	2,121,177	293,930	927,697
Facilities Management	5,163,202	4,711,519	-	451,683
Library	1,079,140	712,827	3,003	363,311
Planning & Development Services	100,448	18,000	0	82,448
Communications	277,477	178,666	19,412	79,400
Health	539,310	106,870	-	432,440
Total Departmental Expenditures	**192,704,467**	**81,700,322**	**60,210,252**	**50,793,893**
Total Debt Service	**83,104,845**	**75,798,116**	**11,950**	**7,294,779**
Fleet	1,751,804	1,751,804	-	-
Transit	1,247,089	1,247,089	-	-
Centralized Facilities	708,832	708,832	-	-
Total Transfers Out	**3,707,725**	**3,707,725**	**-**	**-**
Impairment of Assets (Non-cash adjustment)*	**-**	**421,279**	**-**	**(421,279)**
Total Sales/Use Tax Fund Expenditures	**$ 279,517,037**	**$ 161,627,441**	**$ 60,222,202**	**$ 58,088,673**

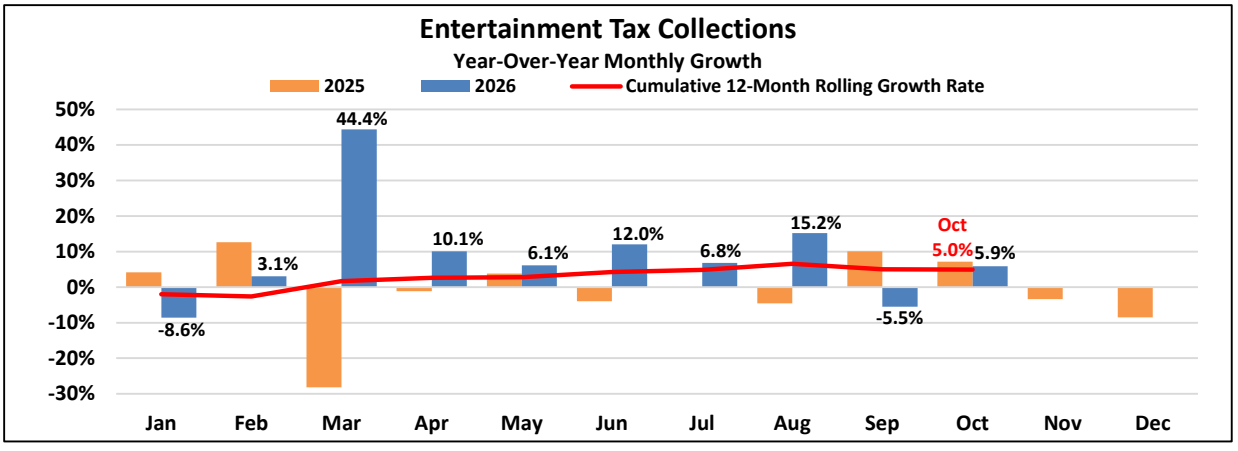
*Market adjustment for Switchyard land sale.

Municipal Sales/Use Tax Collections (Accrual Basis)

October 31, 2026

	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax	
	2026 1%	2025 1%	2026 1%	2025 1%	2026 1%	2025 1%
January	$ 9,839,987	$ 9,305,413	$ 9,839,987	$ 9,305,413	$ 934,875	$ 1,023,012
February	7,300,746	7,005,218	7,300,746	7,005,218	937,747	909,970
March	7,139,079	6,495,823	7,139,079	6,495,823	880,381*	609,839
April	8,595,780	8,042,363	8,595,780	8,042,363	1,078,471	979,570
May	8,359,030	7,626,038	8,359,030	7,626,038	1,050,013	989,262
June	8,487,084	7,893,241	8,487,084	7,893,241	1,152,408	1,028,813
July	9,593,108	8,609,665	9,593,108	8,609,665	1,125,091	1,053,394
August	8,563,005	8,009,999	8,563,005	8,009,999	1,125,778	977,405
September	8,441,299	7,936,811	8,441,299	7,936,811	1,098,688	1,163,087
October	9,212,609	8,409,494	9,212,609	8,409,494	1,080,961	1,021,203
November	-	8,181,622	-	8,181,622	-	1,002,765
December	-	7,728,423	-	7,728,423	-	947,409
Total Current Collections YTD	$ 85,531,729	$ 79,334,066	$ 85,531,729	$ 79,334,066	$ 10,464,411	$ 9,755,556
% Change Current Collections YTD	**7.8%**	**2.6%**	**7.8%**	**2.6%**	**7.3%**	**0.1%**
Adjustments to Current Collections						
State Audit Collections/Adjustments	987,697	234,971	987,697	234,971	2,138	(4,605)
City Economic Development Refund (Ord. 42-05)	(157,974)	(155,493)	(157,974)	(155,493)	-	-
State Review Adjustment	-	-	-	-	-	-
Net Revenue YTD	**$ 86,361,452**	**$ 79,413,543**	**$ 86,361,452**	**$ 79,413,543**	**$ 10,466,549**	**$ 9,750,951**
% Change YTD Net Revenue	**8.7%**	**1.9%**	**8.7%**	**1.9%**	**7.3%**	**-0.2%**

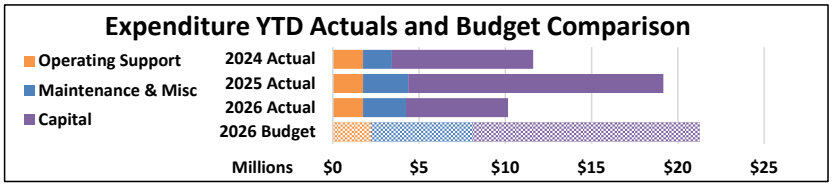




*The March 2026 increase of 44% is not indicative of actual economic activity. Amounts received in November 2024, December 2024, and January 2025 were reported higher than normal due to an error in classification of tax collections. This error was corrected in March 2025, bringing the growth down 28.2% that month.

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	**$22,909,496**
Less Restricted	(13,185,471)
Spendable Fund Balance	**9,724,025**
Revenues	16,179,689
Expenditures	(21,263,795)
Net Change	**(5,084,106)**
Available Balance	**$4,639,919**
Available Cash Balance	**$ 10,282,612**

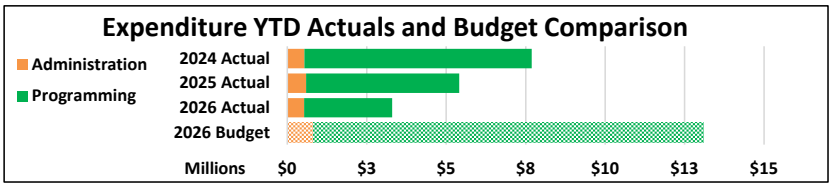
Revenues	**Budget**	**Actual**	**% Budget**
Entertainment Tax	12,685,689	10,466,548	83%
Other	3,494,000	183,342	5%
Total Revenues	**$ 16,179,689**	**$ 10,649,890**	66%

	Events Complex				**Sioux Falls Stadium**			
Expenditures	**Budget**	**Actual**	**Committed**	**% Budget**	**Budget**	**Actual**	**Committed**	**% Budget**
Operating Support	-	-	-	-	167,311	-	-	0%
Maintenance & Misc.	3,687,578	1,216,063	132,564	37%	744,216	359,561	111,331	63%
Capital	7,829,173	3,959,186	1,138,612	65%	998,651	723,230	-	72%
Total	**$ 11,516,751**	**$ 5,175,249**	**$ 1,271,176**	56%	**$ 1,910,177**	**$ 1,082,791**	**$ 111,331**	63%

	Washington Pavilion				**Orpheum Theatre**			
Expenditures	**Budget**	**Actual**	**Committed**	**% Budget**	**Budget**	**Actual**	**Committed**	**% Budget**
Operating Support	1,750,000	1,458,334	291,666	100%	345,000	287,500	57,500	100%
Maintenance & Misc.	1,201,195	700,538	367,648	89%	279,901	217,838	26,742	87%
Capital	3,192,542	570,247	1,235,209	57%	1,068,228	663,058	82,692	70%
Total	**$ 6,143,737**	**$ 2,729,119**	**$ 1,894,524**	75%	**$ 1,693,129**	**$ 1,168,395**	**$ 166,934**	79%

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	**$35,125,864**
Less Restricted	(27,852,739)
Spendable Fund Balance	**7,273,125**
Revenues	6,564,465
Expenditures	(13,086,438)
Net Change	**(6,521,973)**
Available Balance	**$751,152**

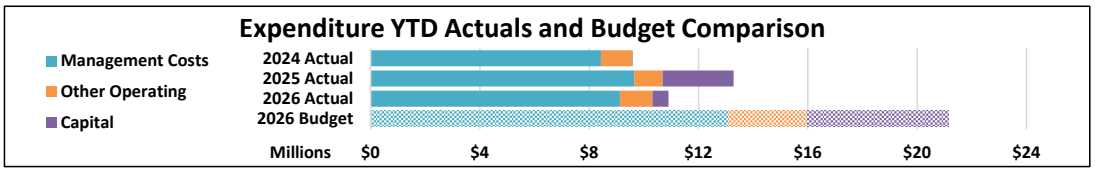
Cash Balances	
Current	**$ 7,718,018**
Public Safety Homebuyers	-
Rental Rehab State Flex	(1,075,610)
CDBG and HOME Grants	(694,325)
Property Tax Relief	(2,504)
Strategic Funds	(2,400,000)
Rehabilitation	(95,411)
Revitalization	(3,300,616)
Available Cash Balance	**$ 149,552**

Revenues	**Budget**	**Actual**	**% Budget**
Grants	3,445,001	511,707	15%
Other	897,250	1,106,006	123%
Transfers-in	2,222,214	2,222,214	100%
Total Revenues	**$ 6,564,465**	**$ 3,839,927**	58%

Expenditures	**Budget**	**Actual**	**Committed**	**% Budget**
Administration	839,179	529,501	21,000	66%
Community Connected Srv.	1,296,192	965,904	260,848	95%
Revitalization/Rehabilitation	3,325,554	1,613,126	668,807	69%
Housing Development	7,625,513	190,000	632,319	11%
Total Expenditures	**$ 13,086,438**	**$ 3,298,530**	**$ 1,582,973**	37%

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.



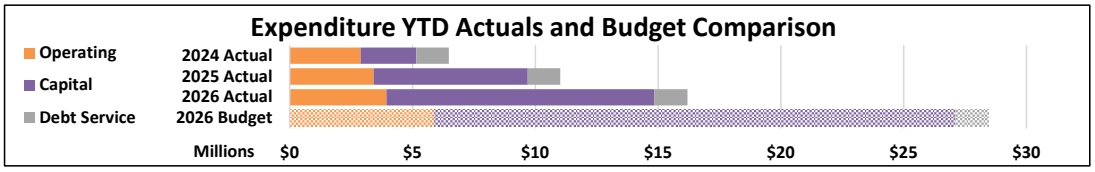
Revenues	Budget	Actual	% Budget
Federal Grants	6,862,468	4,561,236	66%
State Operating	75,000	96,020	128%
Transfers In (GF/STF)	10,400,416	10,400,416	100%
Miscellaneous	-	8,738	-
Total Revenues	**$ 17,337,884**	**$ 15,066,409**	87%

Expenditures	Budget	Actual	Committed	% Budget
Mngmt. Operating Costs	13,080,511	9,122,475	3,871,035	99%
Other Operating	2,899,043	1,191,089	738,603	67%
Capital	5,157,908	588,940	768,830	26%
Total Expenditures	**$ 21,137,462**	**$ 10,902,505**	**$ 5,378,468**	77%

Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$13,153,864**
Revenues	17,337,884
Expenditures	(21,137,462)
Net Change	**(3,799,578)**
Available Balance	**$9,354,286**
Available Cash Balance	**$ 17,158,800**

STORM DRAINAGE FUND (272)

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



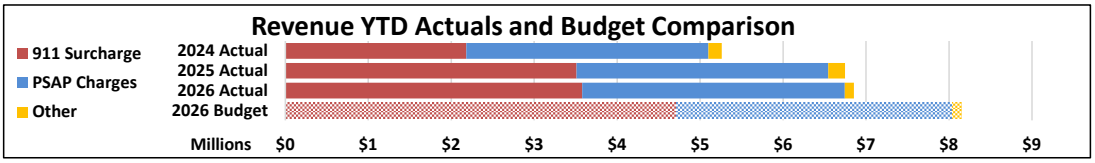
Revenues	Budget	Actual	% Budget
Taxes (Frontage)	15,205,965	9,903,062	65%
Special Assessments	1,774,820	1,485,909	84%
Miscellaneous	2,243,259	332,884	15%
Total Revenues	**$ 19,224,044**	**$ 11,721,856**	61%

Expenditures	Budget	Actual	Committed	% Budget
Operating	5,897,221	3,940,081	448,516	74%
Capital	21,226,139	10,916,172	4,606,343	73%
Debt Service	1,324,290	1,345,148	-	102%
Total Expenditures	**$ 28,447,650**	**$ 16,201,401**	**$ 5,054,859**	75%

Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$24,431,296**
Revenues	19,224,044
Expenditures	(28,447,650)
Net Change	**(9,223,607)**
Available Balance	**$15,207,689**
Available Cash Balance	**$ 19,776,627**

911 DISPATCH FUND (290)

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



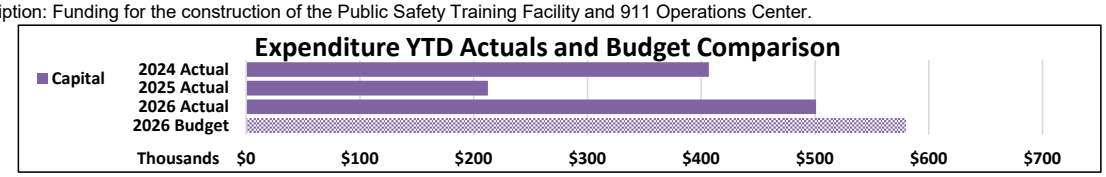
Revenues	Budget	Actual	% Budget
911 Surcharge Fees	4,713,170	3,578,441	76%
Intergovernmental	-	-	-
PSAP Service Charges	3,326,124	3,163,474	95%
Miscellaneous	109,854	110,696	101%
Total Revenues	**$ 8,149,148**	**$ 6,852,612**	84%

Expenditures	Budget	Actual	Committed	% Budget
Operating	7,132,329	5,570,087	162,276	80%
Capital	542,913	44,819	-	8%
Total Expenditures	**$ 7,675,242**	**$ 5,614,907**	**$ 162,276**	75%

Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$4,783,264**
Revenues	8,149,148
Expenditures	(7,675,242)
Net Change	**473,906**
Available Balance	**$5,257,170**
Available Cash Balance	**$ 5,958,311**

PUBLIC SAFETY BOND FUND (593)

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



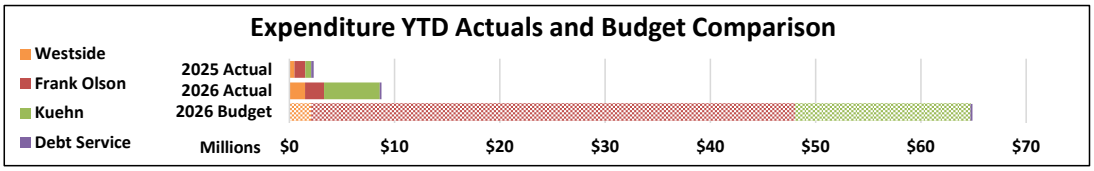
Revenues	Budget	Actual	% Budget
Investment	-	23,535	-
Total Revenues	**$ -**	**$ 23,535**	-

Expenditures	Budget	Actual	Committed	% Budget
Capital	579,582	500,921	46,656	94%
Total Expenditures	**$ 579,582**	**$ 500,921**	**$ 46,656**	94%

Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$605,104**
Expenditures	(579,582)
Net Change	**(579,582)**
Available Balance	**$25,523**
Available Cash Balance	**$ 124,039**

RECREATION AND AQUATICS BOND FUND (599)

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



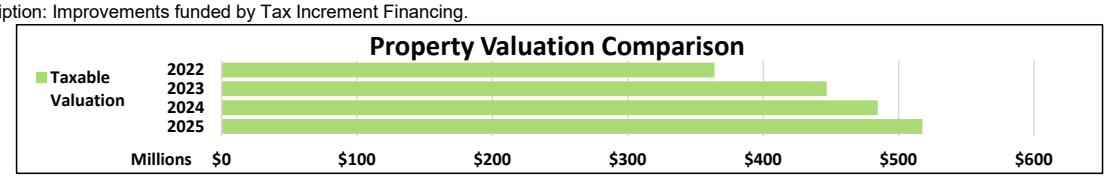
Revenues	Budget	Actual	% Budget
Bond Proceeds	42,689,834	42,689,834	100%
Investment	-	702,731	-
Total Revenues	**$ 42,689,834**	**$ 43,392,565**	102%

Expenditures	Budget	Actual	Encumbered	% Budget
Westside Recreation	2,138,289	1,491,825	590,995	97%
Frank Olson Park	45,947,027	1,799,948	1,647,079	8%
Kuehn Park	16,626,970	5,284,940	9,798,017	91%
Debt Service	189,834	180,054	-	95%
Total Expenditures	**$ 64,902,120**	**$ 8,756,767**	**$ 12,036,091**	32%

Fund Balance - Budget Expectations	
Beginning Balance Jan 1	**$22,303,674**
Revenues	42,689,834
Expenditures	(64,902,120)
Net Change	**(22,212,286)**
Available Balance	**$91,388**
Available Cash Balance	**$ 56,954,520**

T.I.F. DISTRICT FUND (396)

Description: Improvements funded by Tax Increment Financing.



Revenues	Budget	Actual	% Budget
Property Taxes	10,570,000	5,358,206	51%
Total Revenues	**$ 10,570,000**	**$ 5,358,206**	51%

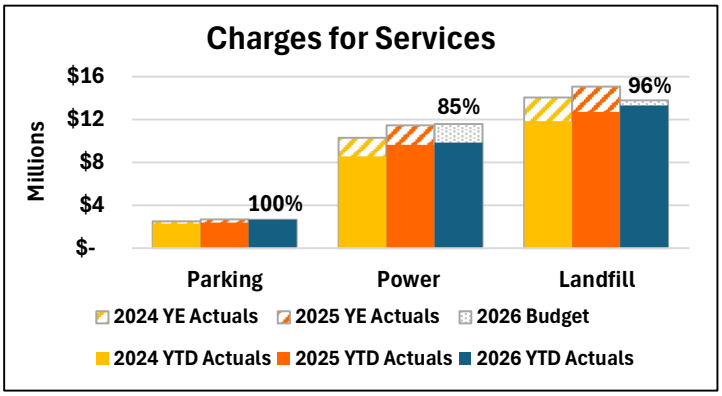
Expenditures	Budget	Actual	Committed	% Budget
Reimbursement	10,570,000	5,358,206	-	51%
Total Expenditures	**$ 10,570,000**	**$ 5,358,206**	**$ -**	51%

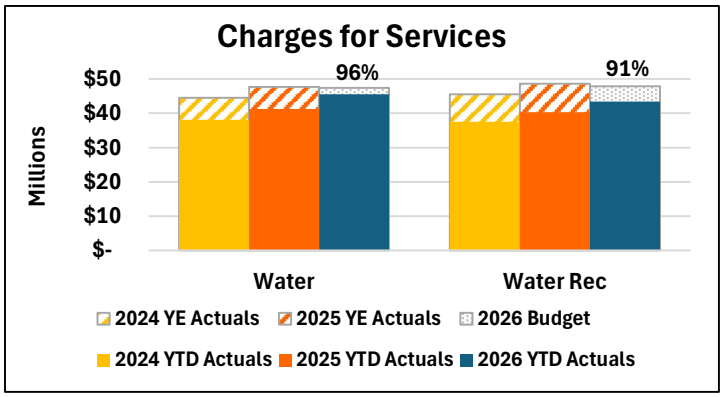
Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$23**
Revenues	10,570,000
Expenditures	(10,570,000)
Net Change	**-**
Available Balance	**$23**
Available Cash Balance	**$ 50,023**

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	24,606,185	415,672	4,803,555	4,750,000
TIF #11 Bancroft	2011-2031	295,270	5,826	4,359,703	73,648	671,394	475,000
TIF #13 Raven	2012-2032	4,571,705	90,200	18,601,447	314,234	1,997,293	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,691,952	33,382	16,365,107	276,456	2,422,681	3,600,000
TIF #16 Whittier Heights	2012-2032	258,187	5,094	26,124,983	441,329	2,025,924	2,820,000
TIF #18 Phillips Avenue Lofts	2013-2033	770,775	15,207	10,979,612	185,479	1,425,843	2,560,000
TIF #20 Washington Square	2015-2035	357,287	7,049	29,274,704	494,538	2,658,023	2,900,000
TIF #21 Cascade (Phillips)	2017-2037	396,256	7,818	32,575,379	550,296	2,685,935	4,100,000
TIF #23 Foundation Park North	2020-2040	3,522,542	86,197	145,743,172	2,710,532	11,468,538	94,371,313
TIF #24 Steel District	2021-2041	1,591,054	31,391	92,004,742	1,554,236	1,854,739	21,508,407
TIF #25 Cherapa Place	2021-2041	24,102,300	475,538	108,396,129	1,831,136	2,040,161	25,375,592
TIF #26 East Ridge District	2022-2042	11,300	223	6,704,475	113,259	85,092	2,140,000
TIF #27 Smithfield	2026-2046	1,847,398	34,358	1,847,398	34,358	-	89,900,072
TIF #28 Switchyard	2026-2046	-	-	-	-	-	8,000,000

[1] Values represent amounts levied in 2025 and payable in 2026.





ENTERPRISE FUNDS

	Power & Distribution Fund 656	Public Parking Fund 665	Landfill Fund 666	Water Fund 675	Water Reclamation Fund 677
Operating Revenue	$ 9,833,731	$ 3,036,023	$ 13,313,193	$ 45,485,517	$ 43,481,493
Operating Expenses	(8,595,255)	(2,292,363)	(12,460,164)	(28,798,578)	(36,072,262)
Operating Income	1,238,476	743,660	853,029	16,686,939	7,409,231
Adj. of Operating Income to Cash Flow Basis*	414,081	804,735	2,846,504	73,202,769	16,841,099
Cash Flows From Operating Activities	**1,652,557**	**1,548,395**	**3,699,533**	**89,889,708**	**24,250,330**
Capital Activities	(3,601,546)	(76,101)	(880,343)	(21,793,298)	(36,601,856)
Transfers	-	-	-	-	-
Financing (Debt) Activities	(599)	(193,314)	(1,855)	(190,021)	11,936,320
Cash Flows From Capital & Related Financing	**(3,602,145)**	**(269,415)**	**(882,198)**	**(21,983,319)**	**(24,665,536)**
Cash Flows From Investing Activities	**102,091**	**102,499**	**343,305**	**3,488,604**	**612,011**
Net increase (Decrease) in Cash	**(1,847,497)**	**1,381,479**	**3,160,640**	**71,394,993**	**196,805**
Cash and Cash Equivalents, Beginning Jan 1	7,069,643	3,761,016	23,017,406	190,159,383	41,801,009
Cash and Cash Equivalents, Ending	5,222,146	5,142,495	26,178,046	261,554,376	41,997,814
Restricted Cash	-	(3,384,394) [1]	(12,180,236) [2]	(7,800,719) [1]	-
Designated Cash for Future Water Projects	-	-	-	(210,196,145) [3]	-
Available Cash and Cash Equivalents	**$ 5,222,146**	**$ 1,758,101**	**$ 13,997,810**	**$ 43,557,512**	**$ 41,997,814**

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

[1] Debt Reserve and Current Year Payment
[2] Closure/Postclosure Costs
[3] Designated for Future Water Projects (Ord. 39-25)

INTERNAL SERVICE FUNDS

PERMANENT FUNDS

	Centralized Facilities Fund 848	Fleet Management Fund 851	Health Insurance Fund 852	Library Memorial Fund 482	Cottam Memorial Fund 486
Cash and Cash Equivalents, Beginning	$ 9,573,419	$ 26,053,533	$ 13,419,972	$ 49,738	$ 6,350
Increase (Decrease)	(1,540,859)	(7,668,723)	(5,982,137)	678	87
Cash and Cash Equivalents, Ending	**$ 8,032,560**	**$ 18,384,810**	**$ 7,437,835**	**$ 50,416**	**$ 6,437**

	Worker's Comp Fund 855	Enterprise Technology Fund 857	Risk Management Fund 880
Cash and Cash Equivalents, Beginning	$ 5,909,130	$ 1,161,034	$ 2,761,541
Increase (Decrease)	63,616	322,150	(208,963)
Cash and Cash Equivalents, Ending	**$ 5,972,746**	**$ 1,483,184**	**$ 2,552,578**

2026 Capital Program Fund and Department Summary — October 31, 2026

Fund/Department	Current Budget	Expensed	Encumbered	Balance	% Expended & Encumbered
Sales Tax					
Highways & Streets	**$ 130,403,156**	**$ 60,649,886**	**$ 47,154,694**	**$ 22,598,576**	**83%**
Sales Tax	*114,227,569*	*53,139,437*	*45,280,979*	*15,807,153*	
Platting Fees	*1,080,000*	*-*	*-*	*1,080,000*	
State & Federal Contributions/Grants	*13,657,832*	*6,510,449*	*1,873,716*	*5,273,667*	
Outside Contributions	*1,437,756*	*1,000,000*	*-*	*437,756*	
Parks & Recreation	**38,673,449**	**10,077,392**	**3,689,068**	**24,906,989**	**36%**
Sales Tax	*15,794,610*	*6,100,795*	*2,875,131*	*6,818,684*	
Outside Contributions	*22,878,839*	*3,976,597*	*813,937*	*18,088,304*	
Facilities Management	**5,163,202**	**4,711,519**	**-**	**451,683**	**91%**
Communications	**277,477**	**178,666**	**19,412**	**79,400**	**71%**
Health	**539,310**	**106,870**	**-**	**432,440**	**20%**
Planning & Development Services	**100,448**	**18,000**	**-**	**82,448**	**18%**
Fire	**13,125,481**	**3,123,985**	**9,050,146**	**951,350**	**93%**
Police	**3,342,805**	**2,121,177**	**293,930**	**927,697**	**72%**
Sales Tax	*3,269,853*	*2,048,226*	*293,930*	*927,697*	
State & Federal Contributions/Grants	*72,952*	*72,952*	*-*	*-*	
Library	**1,079,140**	**712,827**	**3,003**	**363,310**	**66%**
Sales Tax	*997,140*	*656,577*	*3,003*	*337,560*	
County Contributions	*75,000*	*56,250*	*-*	*18,750*	
Outside Contributions	*7,000*	*-*	*-*	*7,000*	
Total Sales Tax	**192,704,467**	**81,700,322**	**60,210,252**	**50,793,893**	**74%**
Entertainment Tax					
Events Complex	7,613,814	3,959,186	1,084,910	2,569,718	**66%**
Orpheum	1,068,228	663,058	82,692	322,478	**70%**
Washington Pavilion	3,192,542	570,247	1,235,209	1,387,087	**57%**
Sioux Falls Stadium	998,651	723,230	-	275,421	**72%**
Land Acquisition	215,359	-	53,703	161,656	**25%**
Total Entertainment Tax	**13,088,594**	**5,915,721**	**2,456,514**	**4,716,359**	**64%**
Transit	**5,157,908**	**588,940**	**768,830**	**3,800,138**	**26%**
Storm Drainage	**21,226,139**	**10,916,172**	**4,606,343**	**5,703,624**	**73%**
Drainage Fees	*19,022,980*	*10,812,841*	*4,479,516*	*3,730,624*	
SRF Loan	*2,203,159*	*103,331*	*126,828*	*1,973,000*	
911 Dispatch	**542,913**	**44,819**	**-**	**498,094**	**8%**
Public Safety Facility Bond Construction	**579,582**	**500,921**	**56,523**	**22,138**	**96%**
Recreation Bond Construction Fund	**64,712,286**	**8,576,713**	**12,036,091**	**44,099,482**	**32%**
Electric Light	**5,604,908**	**3,668,676**	**708,907**	**1,227,324**	**78%**
Public Parking	**359,000**	**76,101**	**51,814**	**231,085**	**36%**
Sanitary Landfill	**4,591,734**	**880,343**	**220,796**	**3,490,595**	**24%**
User Fees	*4,241,734*	*880,343*	*220,796*	*3,140,595*	
Grant	*350,000*	*-*	*-*	*350,000*	
Water	**55,532,948**	**21,826,083**	**10,588,224**	**23,118,641**	**58%**
User Fees	*46,779,857*	*18,111,412*	*6,085,339*	*22,583,105*	
Platting Fees	*240,000*	*-*	*-*	*240,000*	
SRF Loan	*8,513,091*	*3,714,671*	*4,502,885*	*295,536*	
Water Reclamation	**207,041,286**	**36,650,456**	**50,209,527**	**120,181,302**	**42%**
User Fees	*27,695,865*	*8,705,897*	*8,073,470*	*10,916,499*	
SRF Loan	*179,284,493*	*27,902,628*	*42,117,061*	*109,264,804*	
Outside Contributions	*60,928*	*41,932*	*18,997*	*-*	
Facilities Management	**9,819,063**	**3,374,018**	**1,152,491**	**5,292,553**	**46%**
User Fees	*9,819,063*	*3,374,018*	*1,152,491*	*5,292,553*	
Fleet	**25,064,829**	**15,347,529**	**5,455,424**	**4,261,875**	**83%**
Technology Revolving	**1,613,917**	**191,929**	**-**	**1,421,989**	**12%**
Total Capital (CIP & OCEP)	**$ 607,639,575**	**$ 190,258,745**	**$ 148,521,738**	**$ 268,859,093**	**56%**

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
HIGHWAYS & STREETS							
11006	Arterial Street Improvements		16,155,288	(14,790,000)	-	-	1,365,288
11012	Arterial Intersection Improvements	I	1,421,715	(700,000)	213,316	204,178	304,221
11064	Arrowhead Parkway Improvements	I	20,448,137	-	10,975,897	7,973,315	1,498,925
11107	Tallgrass Avenue Improvements	I	363,426	4,350,000	2,342,222	2,211,530	159,674
11108	57th Street from Vets Pkwy to Six Mile Rd	I	179,793	-	17,208	133,705	28,881
11123	Westport Avenue Improvements	PD	31,178	-	-	24,144	7,034
11127	85th Street from Louise Ave to Minn Ave	PD	6,534	-	-	-	6,534
11128	Ebenezer Ave from Madison St to 5th	PD	3,496	-	-	-	3,496
11130	Maple/Park Street Improvements	PD	356	-	-	-	356
11132	Benson Road Improvements	I	794,880	850,000	1,156,825	132,736	355,319
11003	Major Street Reconstruction		15,562,444	(12,734,390)	-	-	2,828,054
11097	Minnesota Ave, Russell to 18th St	I	4,389,224	11,789,390	11,662,581	4,040,888	475,145
11015	Collector Street Expansion	I	68,707	450,000	72,516	258,686	187,505
11001	Concrete Pavement Restoration	I	6,270,604	(400,000)	4,197,626	916,154	756,824
11002	School Dist/Park Site Coordination	D	640,000	575,000	57,372	183,500	974,128
11007	Downtown Area Street & Utility Improvements	I	4,484,617	(2,950,000)	156,781	114,999	1,262,837
11008	Communications Network Upgrade	PD	491,957	(40,000)	80,115	13,189	358,652
11009	Right-of-Way Acquisition	D	2,003,500	(1,450,000)	367,267	3,500	182,733
11010	Traffic Signal Improvements	I	426,474	(360,000)	7,852	14,516	44,106
11011	Railroad Crossing Improvements	I	263,673	-	-	67,909	195,764
11013	SDDOT Project Coordination	D	420,654	(185,000)	23,742	37,570	174,342
11014	Bridge & Retaining Wall Rehabilitation	I	3,526,713	-	663,564	214,537	2,648,611
11016	26th St & I-229 Area Improvements	W	109,955	-	-	107,695	2,260
11017	85th St & I-29 Improvements	I	8,134,495	-	2,992,709	2,142,429	2,999,356
11018	ADA Improvements	I	3,130,396	(2,400,000)	467,136	136,359	126,901
11027	Street Lights in Newly Developed Areas	D	782,000	(200,000)	59,295	-	522,705
11028	60th Street North Improvements	D	663,125	-	115,142	45,699	502,284
11029	49th St Extension	D	1,869,357	(250,000)	501,019	582,207	536,131
11030	LED Street Light Upgrade Program	I	912,006	(450,000)	2,838	-	459,168
11066	Rail Yard Development	I	1,057,055	2,450,000	2,362,858	1,102,467	41,730
11067	Veterans Parkway Construction	I	1,400,967	300,000	758,339	255,549	687,079
11111	VP -Tallgrass form I29 to Western	D	189,458	-	-	22,539	166,918
11112	VP-Louise Ave from I29 to Western	D	200,903	-	-	-	200,903
11113	VP-Western Ave from Western to Cliff	I	921,344	-	100,240	430,062	391,042
11114	VP-Minn Ave from Western to Cliff	I	160,252	-	44	149,109	11,099
11115	VP-Cliff Ave from Western to Cliff	I	550,708	-	12,501	170,328	367,879
11116	VP-Southeastern from Cliff to Sycamore	I	4,508,959	-	30,312	4,143,694	334,953
11117	VP-Sycamore from Cliff to Sycamore	I	2,189,109	100,000	1,112	2,213,151	74,846
11118	VP-69th Street from Sycamore to 57th Street	D	1,475,248	1,680,000	500	3,047,750	106,998
11119	VP-57th St form Sycamore to 57th St	D	-	1,620,000	-	1,556,120	63,880
11120	So Vet Parkway Construction	I	1,649,513	150,000	228,428	334,384	1,236,701
11073	Core Neighborhood Reconstruction	I	5,273,975	-	3,818,979	817,443	637,552
11074	Surface Treatment Program	I	2,652,511	1,900,000	4,216,669	105,306	230,536
11075	Pedestrian & Bicycle Improvements	I	469,225	-	41,025	31,926	396,275
11076	41st St Improvements	I	771,222	1,100,000	1,204,815	641,803	24,604
11079	Asphalt Street Rehabilitation	I	9,050,658	400,000	7,647,592	1,591,887	211,179
11080	Marion Road from I90 to the North	I	1,596,899	3,240,000	1,879,586	2,260,269	697,044
11086	Bridge Reconstruction Program	I	16,866,891	-	4,381,387	9,931,087	2,554,417
11088	Salt Storage Facility	C	49,280	-	-	-	49,280
11098	Benson Rd & I-229 Area Improvements	SC	34,742	-	-	28,000	6,742
11099	Minnesota Avenue & I229 Improvements	D	461,885	3,550,000	1,961,586	87,346	1,962,953
11100	Cliff Ave & I-229 Improvements	I	1,825,949	-	495,637	794,781	535,531
11104	33rd Street Improvements	D	30,475	-	-	-	30,475
11124	Equipment Storage Building	N	380,000	-	-	-	380,000
11125	ADA Transition Plan Improvements	I	759,132	1,100,000	1,360,737	196,211	302,185
11126	Pole Replacement Program	D	-	-	-	-	-
11131	72nd Street North Area Improvements	I	547,425	1,930,000	1,622,384	537,395	317,645
11133	Sundownwer Avenue from 69th to 85th Street	D	145,439	420,000	120,592	391,363	53,485
11134	26th Street Extension	D	-	150,000	20,860	102,993	26,147
11136	Minnehaha County 130 Improvements		-	750,000	-	690,928	59,072
Total Capital Projects			**148,773,926**	**1,945,000**	**68,399,207**	**51,193,336**	**31,126,384**
	Arrow/Message Boards		35,958	-	-	-	35,958
	Bucket Truck		225,000	-	-	213,427	11,573
	GPS Collector/Total Station		40,000	-	-	-	40,000
	Heavy Equipment Attachments		115,000	-	33,158	-	81,842
	Loader		350,000	-	-	317,603	32,397
	Pickup		45,000	-	47,056	-	(2,056)
	Snow Gates		64,000	-	-	-	64,000
	Traffic Control Equipment		265,000	-	143,841	-	121,159
	Trailers		173,500	-	69,521	34,150	69,829
Total Capital Equipment			**1,313,458**	**-**	**293,576**	**565,180**	**454,702**
Total Highway & Streets			**150,087,384**	**1,945,000**	**68,692,783**	**51,758,516**	**31,581,086**

2026 Capital Projects and Equipment Summary — October 31, 2026

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
PARKS & RECREATION							
14001	Falls Park Development	I	3,916,513	15,000,000	3,570,675	386,783	14,959,055
14008	Park Land Acquisition	PD	720,891	-	16,280	349	704,262
14009	Aquatic Improvements	I	8,206,604	(1,077,000)	4,251,148	1,026,395	1,852,061
14014	River Greenway Improvements	SC	296,312	-	5,400	-	290,912
14022	Development of Play Structures	I	1,392,000	77,000	358,129	392,635	718,236
14026	Zoo Master Plan Improvements	I	1,495,961	-	34,867	8,120	1,452,974
14071	Space Needs Study	I	1,391,970	-	94,327	976,791	320,851
14072	Elmwood Golf Course Clubhouse	SC	219,818	-	94,349	7,223	118,247
14079	Greenway and Trail Improvements	D	680,503	-	39,347	435,596	205,560
14080	Neighborhood Park Improvements	D	805,329	930,000	289,405	198,546	1,247,378
14081	Cyclical Park Infra Improvements	I	1,068,305	200,000	585,525	324,242	358,539
14082	Community/Regional Park Improvement	D	313,537	-	25,328	59,814	228,395
14084	Park & Rec System Master Plan	C	49,575	-	49,575	-	-
14085	Kuehn Park Aquatics	I	16,626,970	-	5,284,940	9,798,017	1,544,013
14086	Frank Olson Park Aquatics	D	3,272,927	43,674,100	1,951,742	1,647,079	43,348,206
	Total Capital Projects		**40,457,214**	**58,804,100**	**16,651,037**	**15,261,589**	**67,348,689**
	Vehicles		1,583,241	-	1,030,451	27,401	525,389
	Aquatic Equipment		93,950	-	21,226	-	72,724
	Ball Field Equipment		103,769	-	73,100	-	30,670
	Landscape Equipment		1,388,021	-	602,948	382,306	402,768
	Great Bear Equipment		250,000	-	-	-	250,000
	Tree Removal Equipment		13,044	-	-	-	13,044
	Great Plains Zoo Equipment		341,857	-	41,820	17,459	282,579
	Other Equipment		350,539	-	233,524	36,405	80,610
	Total Capital Equipment		**4,124,421**	**-**	**2,003,068**	**463,571**	**1,657,782**
Total Parks & Recreation			**44,581,635**	**58,804,100**	**18,654,105**	**15,725,159**	**69,006,471**
FIRE							
09016	Fire Station #13 Construction	I	5,801,229	-	1,659,696	3,829,938	311,595
09017	Public Safety Training Center	SC	818,806	247,390	754,474	122,156	189,566
	Total Capital Projects		**6,620,035**	**247,390**	**2,414,170**	**3,952,094**	**501,161**
	EMS Vehicles/Equipment		407,527	-	-	-	407,527
	Fire Apparatus Vehicles		4,251,708	-	995,765	3,181,369	74,574
	Fitness Equipment		32,000	-	30,539	-	1,461
	Hazmat Equipment		3,191	-	-	-	3,191
	Helmet Washer/PPE Extractor		43,000	-	49,469	-	(6,469)
	Metro Dispatch Equipment		44,819	-	44,819	-	-
	Metro Recorder		498,094	-	-	-	498,094
	Other Equipment		86,000	-	96,999	-	(10,999)
	Radios		123,362	-	35,499	121,262	(33,400)
	Rescue Equipment		45,000	-	-	67,428	(22,428)
	SCBA Equipment		1,773,000	-	2,465	1,770,433	102
	Warning Sirens		72,850	-	-	14,082	58,767
	Total Capital Equipment		**7,380,550**	**-**	**1,255,555**	**5,154,574**	**970,421**
Total Fire			**14,000,585**	**247,390**	**3,669,725**	**9,106,668**	**1,471,583**
POLICE							
10008	Westside Report to Work Station	N	1,501,804	-	1,500,147	-	1,657
	Total Capital Projects		**1,501,804**	**-**	**1,500,147**	**-**	**1,657**
	Animal Control Vehicles		255,000	-	154,386	85,890	14,724
	Digital Storage/Recorder/Camera		266,570	-	-	-	266,570
	Other Equipment		38,600	-	20,450	-	18,150
	K-9 Dog		48,300	-	-	-	48,300
	Patrol Vehicles		1,716,787	-	783,300	208,040	725,447
	Radios		1,017,547	-	1,163,042	-	(145,495)
	Total Capital Equipment		**3,342,804**	**-**	**2,121,177**	**293,930**	**927,697**
Total Police			**4,844,608**	**-**	**3,621,324**	**293,930**	**929,354**
FACILITIES MANAGEMENT							
06012	Centralized Facilities Improvements	I	7,616,669	(2,000,000)	1,523,980	1,020,291	3,072,397
06016	Centralized Facilities Land Acquisition	D	3,163,202	2,000,000	4,711,519	-	451,683
06017	Indoor Recreation Improvements	D	2,000,000	-	129,746	132,200	1,738,054
	Total Capital Projects		**12,779,871**	**-**	**6,365,245**	**1,152,491**	**5,262,134**
	EV Charger		95,000	-	-	-	95,000
	Maintenance Equipment		315,356	-	116,924	-	198,432
	Pickup /Van/Utility Vehicles/Trailers		290,233	-	103,220	-	187,013
	Total Capital Equipment		**700,590**	**-**	**220,144**	**-**	**480,446**
Total Facilities Management			**13,480,461**	**-**	**6,585,389**	**1,152,491**	**5,742,580**

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

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
COMMUNICATIONS							
	Presentation/Production Equipment		277,477	-	178,666	19,412	79,400
	Total Capital Equipment		**277,477**	**-**	**178,666**	**19,412**	**79,400**
Total Communications			**277,477**	**-**	**178,666**	**19,412**	**79,400**
HEALTH							
	Clinic Equipment		399,310	-	-	-	399,310
	Vector Equipment		140,000	-	106,870	-	33,130
	Total Capital Equipment		**539,310**	**-**	**106,870**	**-**	**432,440**
Total Health			**539,310**	**-**	**106,870**	**-**	**432,440**
LIBRARY							
	Material Handlers		100,191	-	23,941	-	76,250
	Print & AV Materials		878,949	-	688,886	-	190,063
	Shelving		40,000	-	-	-	40,000
	Signage		60,000	-	-	3,003	56,997
	Total Capital Equipment		**1,079,140**	**-**	**712,827**	**3,003**	**363,311**
Total Library			**1,079,140**	**-**	**712,827**	**3,003**	**363,311**
PLANNING & DEVELOPMENT SERVICES							
16001	Sculpture Walk	D	97,000	-	18,000	-	79,000
	Total Capital Projects		**97,000**	**-**	**18,000**	**-**	**79,000**
	Fence		3,448	-	-	-	3,448
	Total Capital Equipment		**3,448**	**-**	**-**	**-**	**3,448**
Total Planning & Development Services			**100,448**	**-**	**18,000**	**-**	**82,448**
ENTERTAINMENT VENUES							
Events Complex							
13001	Arena Building Improvements	N	194,203	-	321	8,522	185,360
13005	Convention Center Building Improvements	I	686,847	-	262,408	128,252	296,188
13014	Events Center Improvements	I	4,618,280	-	2,219,640	945,439	1,453,201
13013	Sioux Falls Stadium Improvements	D	857,447	-	723,230	-	134,217
13015	Land Acquisition	D	215,359	-	-	53,703	161,656
	Total Capital Projects		**6,572,135**	**-**	**3,205,599**	**1,135,915**	**2,230,621**
	Convention Center Equipment		527,000	-	430,129	2,697	94,174
	Events Center Equipment		1,587,484	-	1,046,688	-	540,796
	Sioux Falls Stadium Equipment		141,204	-	-	-	141,204
	Total Capital Equipment		**2,255,688**	**-**	**1,476,817**	**2,697**	**776,174**
Total Events Complex			**8,827,823**	**-**	**4,682,416**	**1,138,612**	**3,006,795**
Washington Pavilion/Orpheum Theater							
13003	Washington Pavilion Building Improvements	I	2,796,956	-	519,975	1,118,517	1,158,464
13002	Orpheum Building Improvements	I	1,038,228	-	652,526	82,692	303,010
	Total Capital Projects		**3,835,184**	**-**	**1,172,501**	**1,201,209**	**1,461,473**
	Washington Pavilion Equipment		395,586	-	50,272	116,692	228,623
	Orpheum Theater Equipment		30,000	-	10,531	-	19,469
	Total Capital Equipment		**425,586**	**-**	**60,803**	**116,692**	**248,092**
Total Entertainment Venues			**13,088,594**	**-**	**5,915,721**	**2,456,513**	**4,716,360**
TRANSIT							
29008	Accessible Bus Stops	D	1,250,000	1,993,408	218,962	442,077	2,582,369
29013	Transit Facilities Improvements	D	1,200,000	-	309,942	128,151	761,907
	Total Capital Projects		**2,450,000**	**1,993,408**	**528,903**	**570,228**	**3,344,276**
	Bus Shelter (9)		250,000	-	-	-	250,000
	Bus (4)		119,500	-	-	19,500	100,000
	Truck		85,000	-	60,037	19,414	5,549
	Van (2)		160,000	-	-	159,688	312
	Vault		100,000	-	-	-	100,000
	Total Capital Equipment		**714,500**	**-**	**60,037**	**198,602**	**455,861**
Total Transit			**3,164,500**	**1,993,408**	**588,940**	**768,830**	**3,800,137**

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

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
HIGHWAYS & STREETS - STORM DRAINAGE							
11020	Drainage Improvements in Developing Areas	I	7,428,839	(450,000)	4,053,605	2,195,274	729,960
11021	Sump Pump Collection Systems	I	557,483	-	333,815	-	223,668
11022	Unforeseen Drainage Improvements	I	418,640	(360,000)	-	56,298	2,343
11023	Drainage Conveyance Improvements	I	4,518,369	900,000	2,243,378	1,284,663	1,890,328
11026	Covell Area Basin Drainage Improvements	D	50,000	245,000	219,076	78	75,847
11046	Non-point Bank Stabilization	SC	2,239,206	(1,000,000)	-	-	1,239,206
11065	Indian Mound Retaining Wall Rehab	D	138,692	-	-	21,004	117,688
11078	Flood Control System Improvements	I	1,035,902	-	3,928	210,803	821,171
11087	Regional Storm Water Analysis & Imp	I	3,736,189	(2,100,000)	295,175	444,780	896,234
11121	Opportune Acquisition for Drainage	D	1,357,092	1,770,000	3,093,515	5,489	28,088
Total Capital Projects			**21,480,411**	**(995,000)**	**10,242,491**	**4,218,388**	**6,024,532**
	Equipment Attachements		15,000	-	-	-	15,000
	SCADA Equipment		15,635	-	-	-	15,635
	Truck, Dump		85,181	-	29,448	14,133	41,600
	Truck, Utility		120,000	-	94,745	-	25,255
	Utility Vehicle		40,000	-	70,040	1,500	(31,540)
Total Capital Equipment			**275,816**	**-**	**194,233**	**15,633**	**65,950**
Total Highway & Streets - Storm Drainage			**21,756,228**	**(995,000)**	**10,436,724**	**4,234,022**	**6,090,482**
PUBLIC PARKING							
19001	Parking Lot & Parking Ramp Improvements	N	80,000	-	-	-	80,000
Total Capital Projects			**80,000**	**-**	**-**	**-**	**80,000**
	Other Equipment		40,000	-	-	51,814	(11,814)
	Signage		44,000	-	-	-	44,000
	Vehicles		195,000	-	76,101	-	118,899
Total Capital Equipment			**279,000**	**-**	**76,101**	**51,814**	**151,085**
Total Public Parking			**359,000**	**-**	**76,101**	**51,814**	**231,085**
ELECTRIC LIGHT							
20001	Unforeseen Electrical System Replacement	I	306,043	(55,000)	108,525	41,043	101,475
20002	Circuit Improvements	I	1,244,182	-	637,243	111,047	495,892
20005	Light & Power Facility Improvements	I	6,793,128	350,000	5,601,666	1,063,279	478,183
20006	Wood Pole Improvements	D	55,000	55,000	18,804	-	91,196
Total Capital Projects			**8,398,353**	**350,000**	**6,366,237**	**1,215,369**	**1,166,747**
	Skidloader		75,000	-	-	-	75,000
	Trailer		15,000	-	14,378	-	622
	Transmitter Equipment		10,000	-	-	-	10,000
Total Capital Equipment			**100,000**	**-**	**14,378**	**-**	**85,622**
Total Electric Light			**8,498,353**	**350,000**	**6,380,615**	**1,215,369**	**1,252,369**
SANITARY LANDFILL							
21001	Leachate Recirculation	I	1,162,884	-	264,312	133,428	765,143
21002	Land Acquisition	D	200,000	-	-	-	200,000
21003	Perimeter Fencing	N	100,000	-	-	-	100,000
21004	Building Improvements	I	1,991,633	-	72,290	36,000	1,883,343
21011	Landfill Expansion	SC	291,556	-	52,862	51,368	187,326
21012	Landfill Closure	SC	8,262	-	-	-	8,262
Total Capital Projects			**3,754,335**	**-**	**389,465**	**220,796**	**3,144,074**
	GPS Station		19,399	-	-	-	19,399
	Material Handler		400,000	-	390,319	-	9,681
	Rolloff Container		45,000	-	44,375	-	625
	SCADA Equipment		40,000	-	36,615	-	3,385
	Message Boards		18,000	-	19,570	-	(1,570)
	Spreader		15,000	-	-	-	15,000
	Truck, Flusher		300,000	-	-	-	300,000
Total Capital Equipment			**837,399**	**-**	**490,879**	**-**	**346,520**
Total Sanitary Landfill			**4,591,734**	**-**	**880,343**	**220,796**	**3,490,595**

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

2026 Capital Projects and Equipment Summary — October 31, 2026

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
WATER							
22001	Land Acquisition	D	653,487	-	3,554	-	649,933
22002	Other Mains, Unforeseen Water Projects	I	224,204	-	66,736	21,427	136,041
22003	City Wide Water Main Replacements	I	81,035	-	-	12,741	68,294
22005	Water Purification Building Improvements	I	1,316,949	700,000	831,847	809,431	375,671
22007	Water Collector Well Improvements	I	1,479,958	-	1,338,304	0	141,654
22011	Foundation Park Water Main	I	13,990,425	-	3,477,137	4,686,285	5,827,003
22012	Lewis & Clark Regional Water Supply	I	6,373,390	(700,000)	5,319,418	-	353,972
22062	Water Storage Improvements	I	1,455,410	-	754,176	109,028	592,206
Total Capital Projects			**25,574,858**	**-**	**11,791,172**	**5,638,913**	**8,144,773**
	Meters, AMR, DCU Equipment		3,896,440	-	1,314,067	27,551	2,554,821
	Other Equipment		302,500	-	117,675	-	184,825
	Field Equipment/Attachments		654,038	-	283,509	79,278	291,251
	Lab Equipment		116,370	-	-	-	116,370
	SCADA Equipment		55,577	-	10,671	7,744	37,162
	Trucks/Trailers		290,000	-	183,385	204,307	(97,691)
	VFD Well/Actuators/Pumps		401,409	-	121,746	64,265	215,398
Total Capital Equipment			**5,716,334**	**-**	**2,031,054**	**383,145**	**3,302,135**
Total Water			**31,291,192**	**-**	**13,822,226**	**6,022,058**	**11,446,908**
WATER RECLAMATION							
23001	Sanitary Sewers - Other Mains	I	4,792,998	(1,082,450)	1,925,697	662,648	1,122,203
23002	Pipe Lining Project	I	1,862,428	(1,235,000)	99,707	278,722	248,999
23003	Manhole Rehabilitation Project	N	233,000	-	-	-	233,000
23004	East Side Future Interceptor	N	75,000	385,000	455,481	-	4,519
23014	Brandon Rd Lift Stn Par Force Main	N	-	-	-	-	-
23034	Basin 15 Sanitary Sewer Extension	I	47,783,761	-	14,677,413	3,947,463	29,158,884
23040	Foundation Park - Phase 2	D	520,000	(367,720)	-	-	152,280
23043	Facility Expansion Planning	I	94,258,358	600,000	11,464,629	28,446,625	54,947,104
23044	Pump Station 218 Improvements	I	812,663	850,000	374,466	1,233,272	54,925
23045	Pump Station 240 Force Main	I	25,047,582	(850,000)	712,131	988,802	22,496,648
23046	Basin 17 Sanitary Extension	N	-	170	-	-	170
23049	Gravity Thickener Mechanism Rehab	D	1,066,671	(1,065,000)	-	-	1,671
23050	Water Reclamation Building Improvement	I	288,502	1,700,000	279,453	1,603,662	105,386
23051	Opportune Land Acquisition	D	111,000	-	101,096	-	9,904
23052	Southeast Basins Sanitary Sewer Imp	D	24,844,093	-	1,985,478	11,831,286	11,027,329
23053	Northeast Basins Sanitary Sewer Imp	N	1,080,449	(385,000)	-	-	695,449
23054	Septage Receiving Station	I	1,289,511	-	986,844	39,376	263,291
23055	Basin 32 Sanitary Sewer Extension	N	200,000	-	-	-	200,000
23056	Basin 16 & 7 Sanitary Sewer Extension	N	250,000	250,000	16,853	481,737	1,410
Total Capital Projects			**204,516,016**	**(1,200,000)**	**33,079,247**	**49,513,595**	**120,723,174**
	Air Release Valve		40,000	-	-	100,600	(60,600)
	Flow/Density Meters		672,055	-	1,488	212,081	458,485
	Lab Equipment		20,008	-	-	12,733	7,275
	Other Equipment		556,652	-	46,667	4,152	505,833
	Pumps		778,565	-	376,346	135,778	266,441
	SCADA Equipment		65,773	-	3,417	40,073	22,283
	Trucks, Vans, Trailers & Heavy Equipment		963,092	-	670,763	-	292,329
	VFD Well/Valve Actuator		463,120	-	200,999	18,720	243,401
Total Capital Equipment			**3,559,265**	**-**	**1,299,679**	**524,136**	**1,735,450**
Total Water Reclamation			**208,075,281**	**(1,200,000)**	**34,378,927**	**50,037,731**	**122,458,623**

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

2026 Capital Projects and Equipment Summary — October 31, 2026

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
FLEET							
24012	Underground Storage Tanks	D	1,311,668	-	-	-	1,311,668
Total Capital Projects			**1,311,668**	**-**	**-**	**-**	**1,311,668**
	Large Equipment - Streets		3,236,279	-	332,275	2,653,070	250,935
	Large Equipment - Water		81,328	-	-	-	81,328
	Large Equipment - Water Reclamation		1,896,108	-	1,195,201	4,685	696,223
	Large Equipment - Landfill		3,975,000	-	1,426,647	1,818,049	730,304
	Large Equipment - Lights		920,000	-	87,580	724,933	107,487
	Large Equipment - Storm Drainage		956,592	-	684,316	14,133	258,143
	Motorgraders		8,000,000	2,400,000	10,382,164	38,831	(20,995)
	Trucks and Pickups		1,801,439	-	993,884	201,722	605,833
	Sedans, Vans and Trailers		171,000	-	93,757	-	77,243
	Toolcat		19,414	-	2,316	-	17,098
	Crane		40,000	-	-	-	40,000
	Lift		20,000	-	-	-	20,000
	Vehicle Lubrication System		44,000	-	-	-	44,000
	Scanners		50,000	-	43,225	-	6,775
	Sandbagger		25,000	-	-	-	25,000
	Radios		32,000	-	-	-	32,000
	Roller		40,000	-	58,000	-	(18,000)
	Amphbious Vehicle-Health		45,000	-	48,166	-	(3,166)
Total Capital Equipment			**21,353,161**	**2,400,000**	**15,347,530**	**5,455,424**	**2,950,207**
Total Fleet			**22,664,829**	**2,400,000**	**15,347,530**	**5,455,424**	**4,261,875**
ENTREPRISE NETWORK TECHNOLOGY							
	Microwave Equipment		171,429	-	-	-	171,429
	Network Equipment		1,442,488	-	191,929	-	1,250,560
Total Capital Equipment			**1,613,917**	**-**	**191,929**	**-**	**1,421,989**
Total Revolving Technology			**1,613,917**	**-**	**191,929**	**-**	**1,421,989**
Total Capital Program			**$ 544,094,676**	**$ 63,544,898**	**$ 190,258,744**	**$ 148,521,736**	**$ 268,859,095**

Arterial Streets Funding

Uses	**2009-2022**	**2024**	**2025**	**2026 YTD**	**Life-to-Date**
Total Arterial Street Expenditures	**$ 135,354,629**	**$ 10,919,505**	**$ 14,010,581**	**$ 6,079,333**	**$ 166,364,048**
Sources					
Sales Tax	$ 111,667,217	$ 7,196,738	$ 10,111,505	$ 3,198,617	$ 132,803,607
Street Platting Fees	23,057,882	3,722,767	3,899,076	2,880,716	33,560,441
Total Sources	**$ 135,354,629**	**$ 10,919,505**	**$ 14,010,581**	**$ 6,079,333**	**$ 166,364,048**

Top Active CIP Projects (Project to Date)

	Expense	**Encumbered**
Water Reclamation Dewatering Facility	8,437,483	22,161,892
Basin 15 Sanitary Sewer Extension	49,828,653	3,947,463
Pump Station 240 Force Main	59,237,916	986,735
Arrowhead/Veterans Parkway Intersection	28,952,387	7,983,905
Marion Road Overpass	7,909,887	11,223,233
Minnesota Avenue Phase 2	10,904,287	3,693,108
South Veterans Parkway	19,648,985	12,065,583
Lewis & Clark Connection (Phase 2 3rd Connection)	3,217,902	4,496,660
Fire Station #13	1,858,467	3,829,938
Light & Power Campus	14,093,597	1,063,279
Kuehn Park Aquatics	6,657,970	9,798,017
Frank Olson Aquatics	3,231,115	1,647,079
Quarry at the Falls	29,635	337,302

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

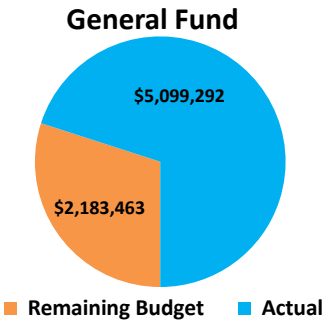
FEDERAL GRANT FUNDING

GENERAL FUND	Budget	Actual	Projected
Attorney	$ 12,600	$ -	$ 12,600
Fire	83,000	32,314	83,000
Police	757,500	683,273	750,000
Highways and Streets (Highway Planning)[1]	779,000	571,969	650,000
Health	3,609,159	3,167,946	3,600,000
Parks and Recreation[2]	1,300,000	-	1,300,000
Planning and Development Services[3]	741,496	643,790	625,000
Total	**$ 7,282,755**	**$ 5,099,292**	**$ 7,020,600**

[1] The Highway Planning & Construction grant is on reimbursement basis with requests submitted monthly to SECOG.

[2] The CommuniTree grant of $3.0M is on a reimbursement basis. 2026 project expenses of $1.4M have been submitted for reimbursement and is expected to be received by year-end.

[3] The majority of this is for Flood Plain Studies which is on a reimbursement basis. Both projects were completed the end of June and reimbursement was received in August.

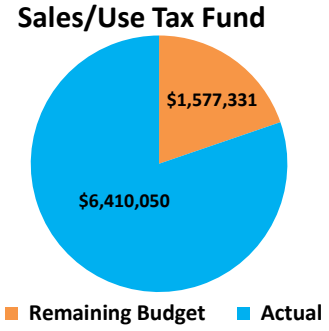


Overall, all General Fund grants are on track.

SALES/USE TAX FUND	Budget	Actual	Projected
Police	$ 72,952	$ -	$ 100,000
Highways and Streets			
RURAL (Arrowhead/Veterans Intersect.)[4]	7,914,429	6,245,693	6,245,693
Parks and Recreation[5]	-	164,357	160,000
Total	**$ 7,987,381**	**$ 6,410,050**	**$ 6,505,693**

[4] RURAL grant awarded in 2025. Total grant funding has been received in full as expected. The remaining budgeted funds were received in 2025.

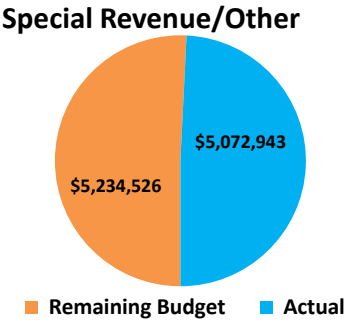
[5] $250,000 FEMA funds for Rose Lotta home buyout program budgeted in 2025. Project is complete and reimbursement has been received.



SPECIAL REVENUE/OTHER FUNDS	Budget	Actual	Projected
Housing[6]	$ 3,445,001	$ 511,707	$ 3,445,001
Transit (Operating and Capital)[7]	6,862,468	4,561,236	5,920,821
Total	**$ 10,307,469**	**$ 5,072,943**	**$ 9,365,822**

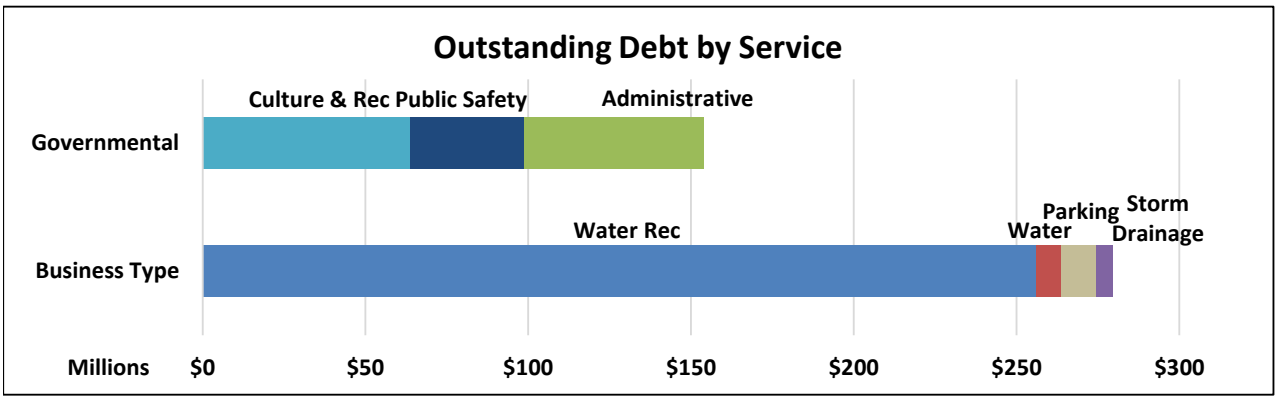
[6] $1,844,554 HOME ARP grant awarded and allotted for the Mercato project. Contract awarded in September 2026 with grant draws incrementally as construction is completed. Projected completion is early 2028.

[7] Operating grant of $4.9M is on a reimbursement basis. Draws begin late summer; expect to receive full amount by year-end. Bus Stop Shelter Capital grant of $2M is on a reimbursement basis and depends on project timing. Expect to receive approx. $300K for 2026 which will occur at year-end.



SPECIAL FUNDING

National Opioid Settlement Funds	
Beginning Cash Balance Jan 1	**$ 1,456,212**
Cash Received in 2026	348,041
Cash Expensed/Committed	
The LINK Community Triage Center	(600,000)
Uncommitted Cash Balance	**$ 1,204,253**
Liquor License Proceeds (Ord. 52-23)	
Beginning Cash Balance Jan 1	**$ 1,748,897**
Cash Received in 2026	-
Cash Expensed/Committed	
Street Outreach Services - SDUIH	(175,000)
Bishop Dudley	(130,000)
St. Francis House	(131,500)
Solace	(88,500)
East River Legal Services	(100,000)
Uncommitted Cash Balance	**$ 1,123,897**



Fund (Repayment Source)	True Interest Rate	Maturity Date	Issue Amount	Authorized not Drawn	Balance Outstanding
Governmental Revenue Bonds & Notes					
Sales & Use Tax Fund					
Events Center (2012A&B)	3.21%	2033	122,145,000	-	$ -
City Center Building (2016A)	3.09%	2036	20,260,000	-	-
Public Safety Facility (2020A)	2.42%	2040	42,315,000	-	35,255,000
Aquatics and Recreation Center (2025A)	3.25%	2035	23,395,000	-	23,395,000
Event Center and Admin Bldg Refunding (2026A)	3.02%	2032	49,600,000	-	49,600,000
Aquatics and Recreation Center (2026B)	4.47%	2045	40,195,000	-	40,195,000
Total Sales & Use Tax					148,445,000
Storm Drainage					
SRF Clean Water #39 (2018A)	1.00%	2030	8,829,000	-	2,795,579
SRF Clean Water #42 (2021)	1.00%	2032	3,690,069	5,767,331	2,284,794
Total Storm Drainage					5,080,373
Community Development					
Rental Rehab Loans (State Flex)	0.00%	2026	600,000	-	600,000
All Funds					
Right to Use Leases	0.24%-3.14%	2031	9,447,259	-	3,599,220
Subscriptions	2.66-3.10%	2028	4,176,486	-	1,252,993
Total Governmental Debt					**158,977,586**
Business Type Revenue Bonds & Notes					
Water					
*Lewis & Clark (2007A refunded by 2017A)	1.80%	2026	70,000,000	-	7,400,000
SRF Drinking Water #12 (2023)	1.88%	TBD	7,556,372	4,943,628	-
First $7,895,000 of principal is paid by DANR					
Total Water					7,400,000
Water Reclamation					
SRF Clean Water #21 (2005 - Closed)	2.25%	2027	34,813,977	-	1,121,832
SRF Clean Water #35 (2015 - Open	1.25%	2027	11,304,270	675,187	1,438,026
SRF Clean Water #36 (2015 - Closed)	1.25%	2028	16,550,544	-	3,482,808
SRF Clean Water #37 (2016 - Closed)	1.25%	2029	7,350,585	-	1,579,242
SRF Clean Water #38 (2017 - Closed)	1.00%	2029	9,515,974	-	2,742,668
SRF Clean Water #40 (2019 - Open)	1.50%	2041	26,476,585	332,215	20,722,955
SRF Clean Water #41 (2020 - Closed)	2.50%	2042	41,625,000	-	35,374,920
SRF Clean Water #43 (2021 Closed)	2.00%	2044	18,500,000	-	16,372,240
SRF Clean Water #44 (2022 - Open)	2.00%	2044	93,788,898	29,211,102	86,470,681
SRF Clean Water #45 (2023 - Open)	1.25%	2046	11,089,298	6,861,702	10,762,710
SRF Clean Water #46 (2024 - Open)	2.75%	2046	43,146,778	17,853,222	42,361,483
SRF Clean Water #47 (2024 - Open)	3.00%	TBD	13,130,299	9,999,701	13,130,299
SRF Clean Water #48 (2024 - Open)	3.25%	TBD	10,196,255	803,745	10,196,255
SRF Clean Water #49 (2025 - Open)	3.25%	TBD	8,295,926	24,465,074	8,295,926
SRF Clean Water #50 (2026 - Open)	3.25%	TBD	2,183,828	15,562,172	2,183,828
Total Water Reclamation					256,235,872
Parking					
*'Parking Ramp (2018B)	3.51%	2032	18,540,000	-	10,840,000
All Funds					
Right to Use Leases	0.55%	2031	47,975	-	47,975
Subscriptions	2.68%	2026	9,364	-	9,364
Total Business Type Debt					**274,533,211**
Total Debt Outstanding					**$ 433,510,797**

* 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 — October 31, 2026

Fund	Original Budget	Carryforward (CIP/OCEP)	Carryover Encumbrances (CIP/OCEP)	Supplement	Budget
APPROPRIATED FUNDS:					
General Fund	$ 253,271,253	$ -	$ -	$ -	$ 253,271,253
Entertainment Tax					
Events Complex	8,225,578	2,943,890	347,283	-	11,516,751
Sioux Falls Stadium	1,671,527	238,651	-	-	1,910,178
Washington Pavilion	4,851,195	813,797	478,745	-	6,143,737
Orpheum	1,194,901	444,088	54,140	-	1,693,129
Arts and Culture	-	-	-	-	-
Entertainment Tax Total	15,943,201	4,440,426	880,168	-	21,263,795
Sales/Use Tax					
Facilities Management	2,525,000	638,202	-	2,000,000	5,163,202
Communications	47,500	229,325	652	-	277,477
Fire	8,534,000	1,435,330	3,156,151	-	13,125,481
Police	1,504,100	3,320,042	20,466	-	4,844,608
Highways and Streets	65,109,293	31,064,248	33,629,616	600,000	130,403,157
Health	307,000	232,310	-	-	539,310
Parks & Recreation	7,412,000	7,986,619	7,144,830	16,130,000	38,673,449
Library	963,529	85,994	29,617	-	1,079,140
Planning & Development	40,000	57,000	3,448	-	100,448
Economic Development	-	-	-	-	-
Museum	-	-	-	-	-
Debt Service	18,802,828	-	-	64,302,017	83,104,845
Transfers	2,205,921	-	-	-	2,205,921
Sales/Use Tax Total	107,451,171	45,049,070	43,984,780	83,032,017	279,517,038
Housing	12,261,010	-	825,428	-	13,086,438
Transit	18,024,554	1,100,000	19,500	1,993,408	21,137,462
Storm Drainage	17,535,511	9,533,202	1,378,937	-	28,447,650
911 Dispatch	7,382,329	248,094	44,819	-	7,675,242
Library Memorial	5,000	-	-	-	5,000
Cottam Memorial	2,000	-	-	-	2,000
Public Safety Facility Construction	-	197,318	134,873	247,390	579,581
Recreation and Aquatics Bond	-	18,175,321	3,862,866	42,863,934	64,902,121
T.I.F. District Fund	10,570,000	-	-	-	10,570,000
NON-APPROPRIATED FUNDS:					
Power and Distribution	11,466,482	350,000	2,895,998	-	14,712,480
Public Parking	3,760,533	155,000	-	-	3,915,533
Landfill	15,138,062	1,264,095	184,639	-	16,586,796
Water	64,356,590	19,157,118	5,812,940	-	89,326,648
Water Reclamation	104,586,204	102,507,335	36,189,252	-	243,282,791
Fleet Management	21,361,543	10,824,213	1,524,616	2,400,000	36,110,372
Enterprise Network Technology	7,625,289	-	13,917	-	7,639,206
Centralized Facilities	15,288,170	4,331,533	731,726	1,501,804	21,853,233
Health Benefits	28,914,205	-	-	-	28,914,205
Workers' Compensation	2,278,134	-	-	-	2,278,134
Risk Management	3,320,015	-	-	-	3,320,015
Fiduciary Funds	54,911,284	-	-	-	54,911,284
Total Budget All Funds	**$ 775,452,538**	**$ 217,332,725**	**$ 98,484,459**	**$ 132,038,553**	**$ 1,223,308,274**

Supplement Detail:	Budget Revenue	Budget Expense
Effective Supplements		
January		
Fleet Management Fund-Motor Graders-General Fund Transfer (Ord. 111-25)	2,400,000	2,400,000
February		
Recreation and Aquatics Bond Fund-Aquatics Facilities Design-Bond Fund (Ord. 01-25)	-	174,100
Transit Fund-Accessible Bus Stops-Federal Grant (Ord. 08-26)	1,993,408	1,993,408
Centralized Facilities Fund-Land Acquisition (Ord. 08-26)	-	2,000,000
Sales/Use Tax Fund-Highway & Streets-Arterial Street Platting Fees (Ord. 08-26)	600,000	600,000
April		
Public Safety Facility Construction Fund-Landfill Rubble-Available Fund Balance (Ord. 76-20)	116,313	116,313
Centralized Facilities Fund-SWRTW Purchase-Sales Tax Fund Transfer (Res. 20-26)	1,501,804	1,501,804
May		
Sales/Use Tax Fund-Parks & Rec-Willow Ridge & Whispering Woods-Available Fund Balance (Ord. 32-26)	-	130,000
July		
Public Safety Facility Construction Fund-PSC Generator Electrical-Available Fund Balance (Ord. 76-20)	-	46,656
August		
Sales/Use Tax Fund-Parks & Rec-Park Revitalization-Bezos Earth Fund Grant (Ord. 58-26)	15,000,000	15,000,000
September		
Public Safety Facility Construction Fund-Quartz Coating-Available Fund Balance (Ord. 76-20)	-	84,421
Sales/Use Tax Fund-Event Center and City Center-Revenue Bond Refunding (Ord. 24-26)	53,996,260	64,302,017
Recreation and Aquatics Bond Fund-Aquatics Facilities-2026B Revenue Bonds (Ord. 01-25)	42,689,834	42,689,834
October		
Sales/Use Tax Fund-Parks & Rec-Pool Design-Kirby Donation (Ord. 70-26)	1,000,000	1,000,000
Total Effective Supplements	**$ 119,297,619**	**$ 132,038,553**