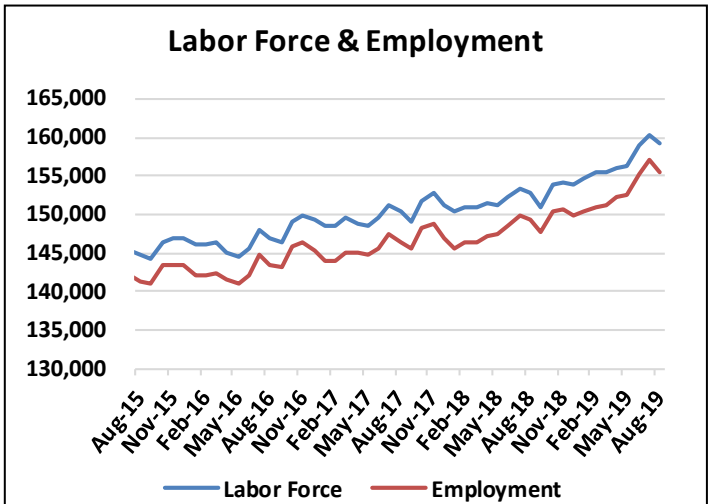
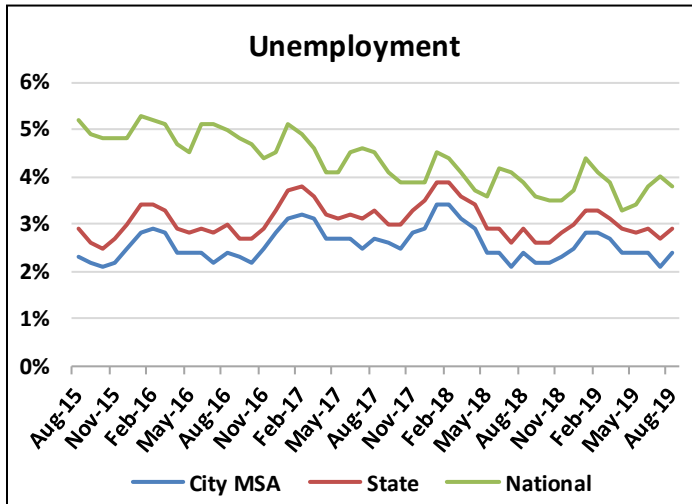


# **City of Sioux Falls Monthly Financial Status Report**

**September 30, 2019**

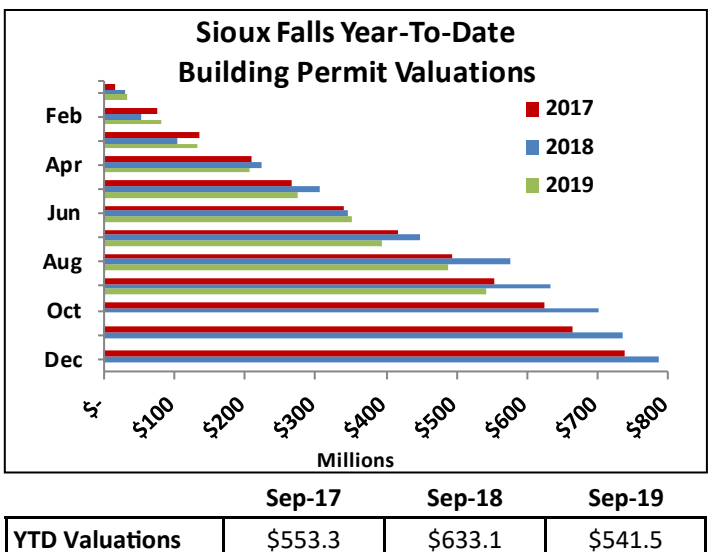
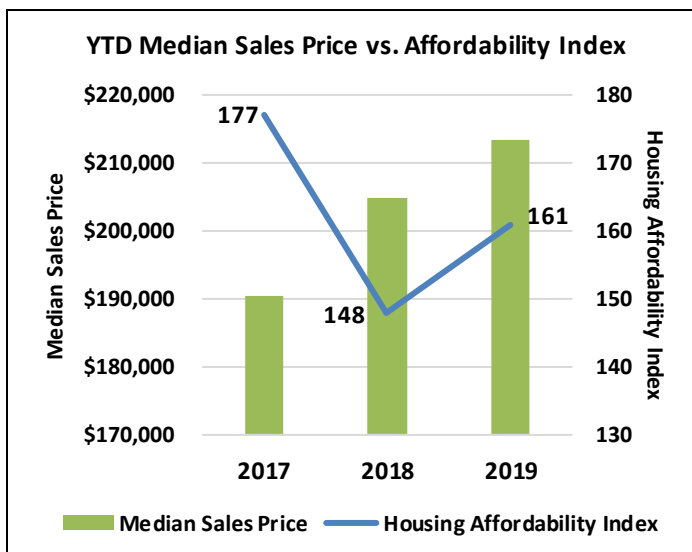
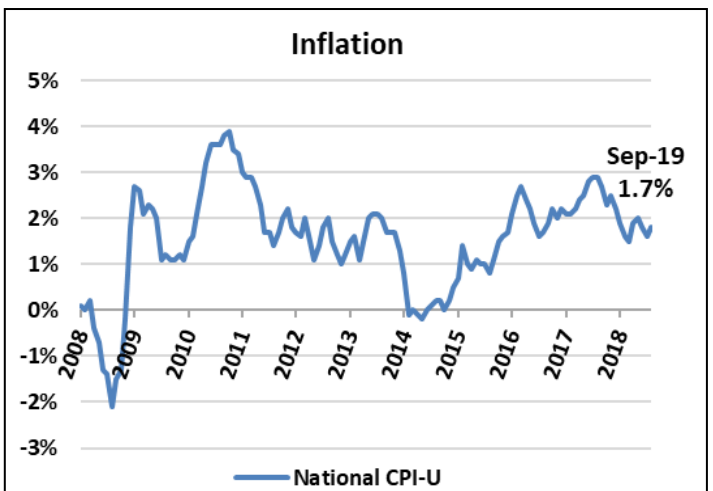
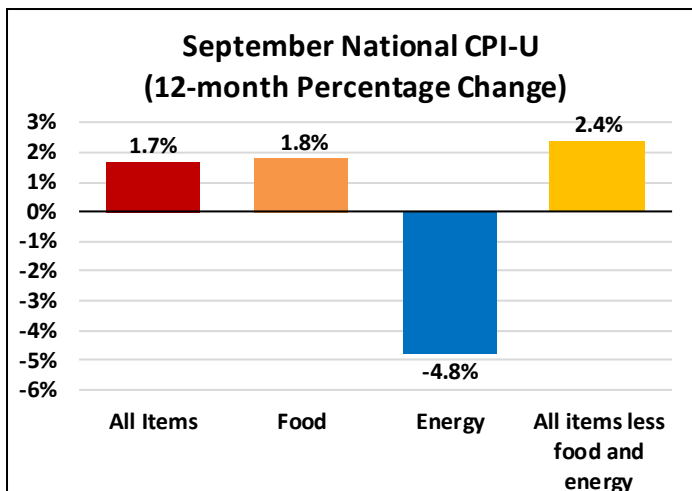
# Economic and Financial Overview

September 2019

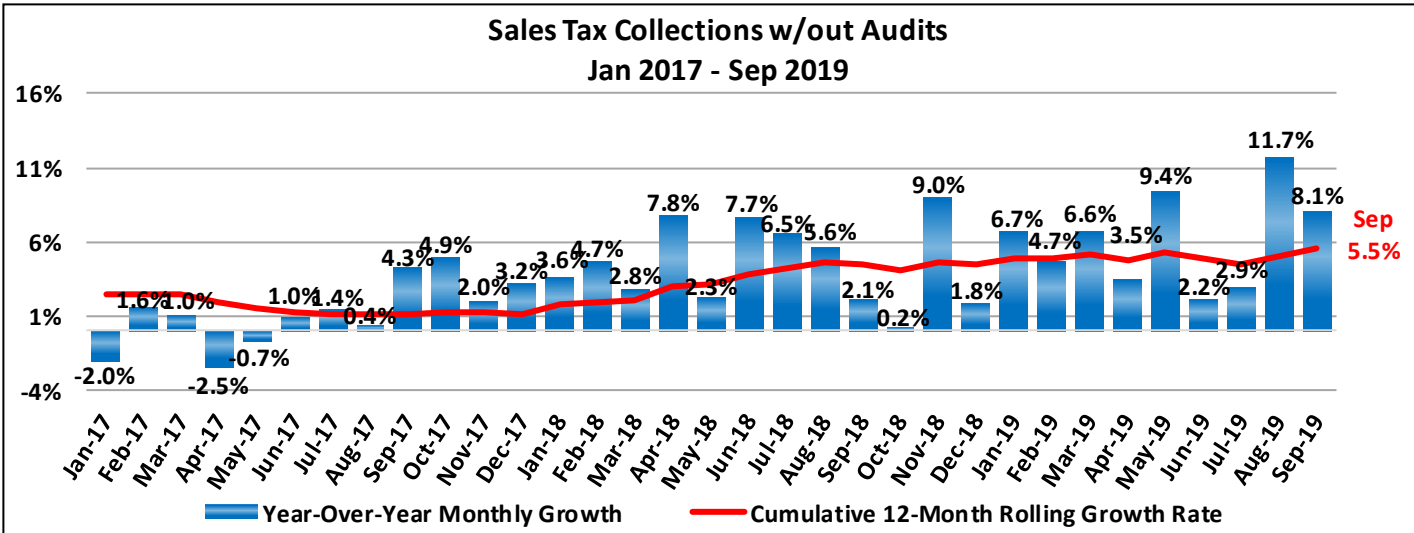
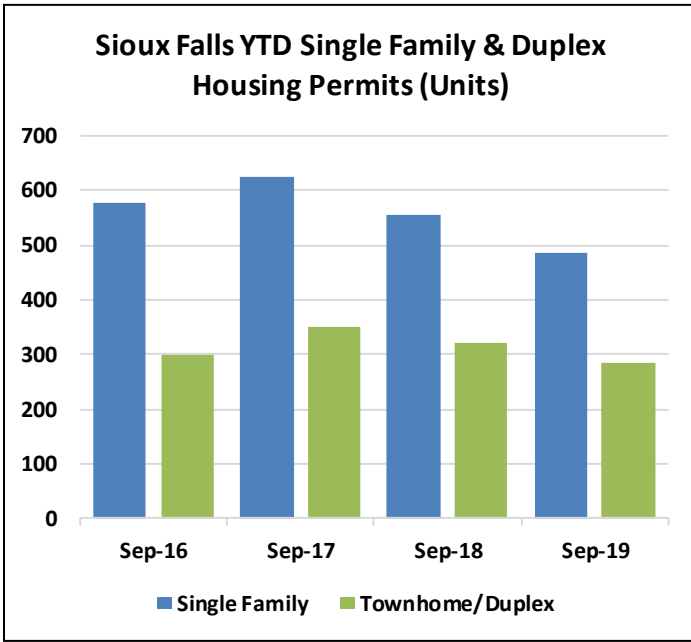
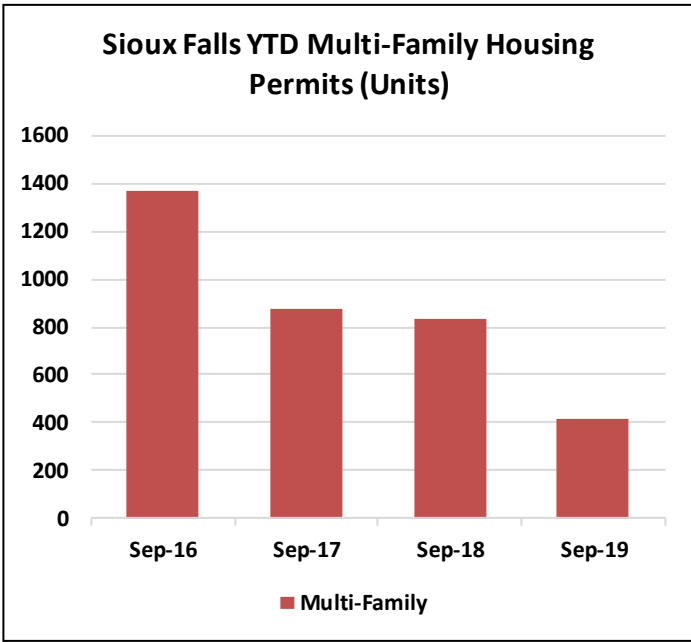


City MSA	Jun 2019	Jul 2019	Aug 2019
Unemployment	3,715	3,780	3,854
Unemployment Rate	2.4%	2.1%	2.4%

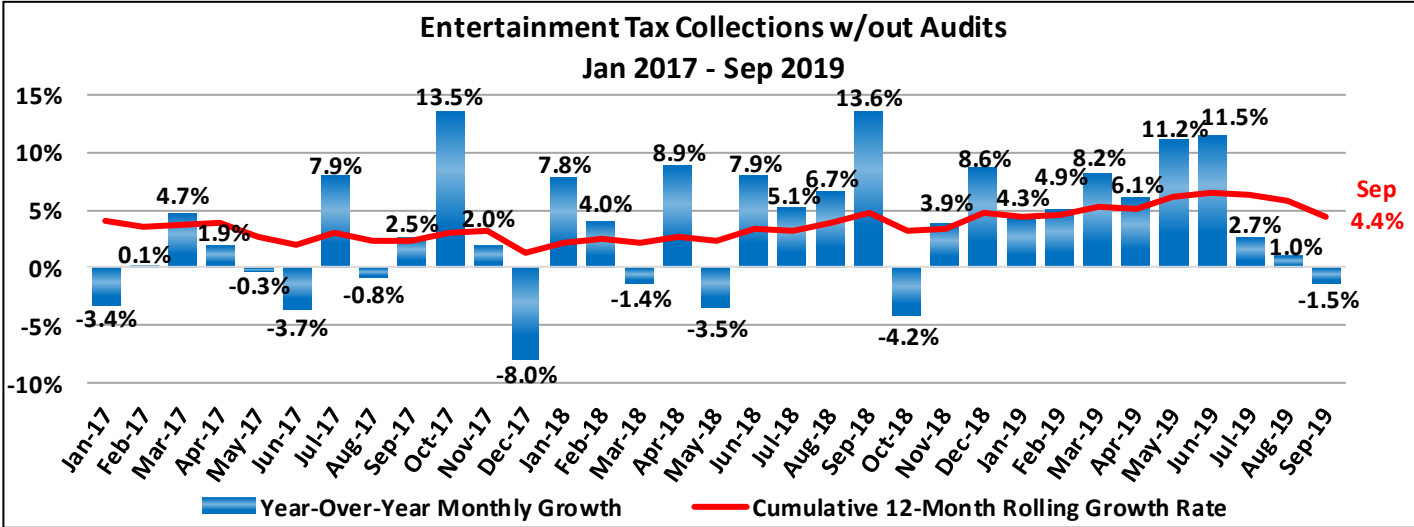
City MSA	Jun 2019	Jul 2019	Aug 2019
Labor Force	158,922	160,365	159,181
Employment	155,139	157,023	155,327



	Sep-17	Sep-18	Sep-19
YTD Valuations	\$553.3	\$633.1	\$541.5



The 12-month rolling average (less audits) ended the month at 5.5%. On a year-over-year basis, as shown above, collections for September 2019 were up 8.1% over September 2018.

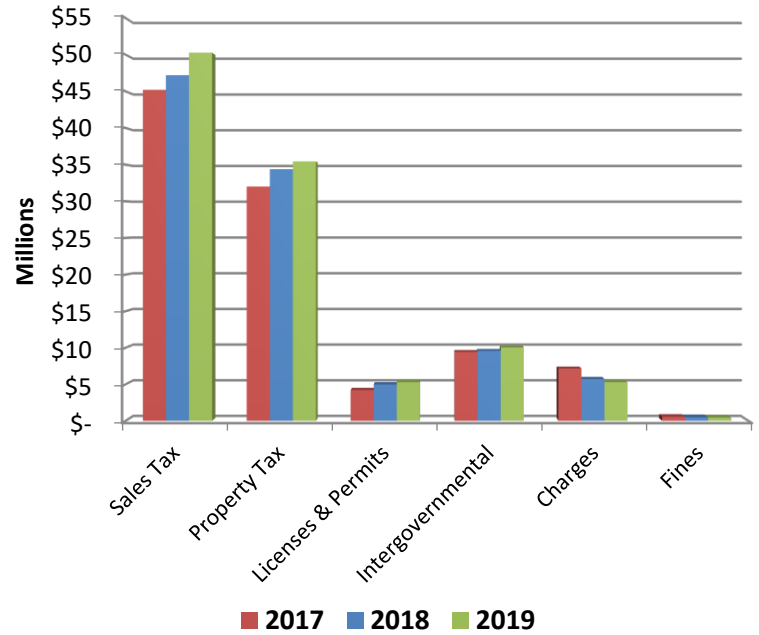


# GENERAL FUND - REVENUE ANALYSIS

## YTD REVENUE

	2018	% Budget	2019	% Budget
January	\$ 7,308,335	5%	\$ 8,167,345	5%
February	11,271,505	12%	8,017,167	10%
March	7,450,736	17%	10,014,328	16%
April	9,995,827	23%	10,189,316	22%
May	33,169,534	44%	35,301,437	43%
June	12,672,123	52%	14,074,045	52%
July	9,882,976	58%	9,152,934	57%
August	8,910,025	64%	10,153,966	64%
September	7,703,407	69%	9,096,891	69%
October	9,271,789	75%	-	-
November	25,546,121	91%	-	-
December	18,419,163	102%	-	-
12-31 Actual	<u>\$ 161,601,542</u>	102%		
YTD Actual	<u>\$ 108,364,470</u>	69%	<u>\$ 114,167,429</u>	69%
Budget	\$ 157,744,130		\$ 165,397,038	

## YTD REVENUE BY SOURCE

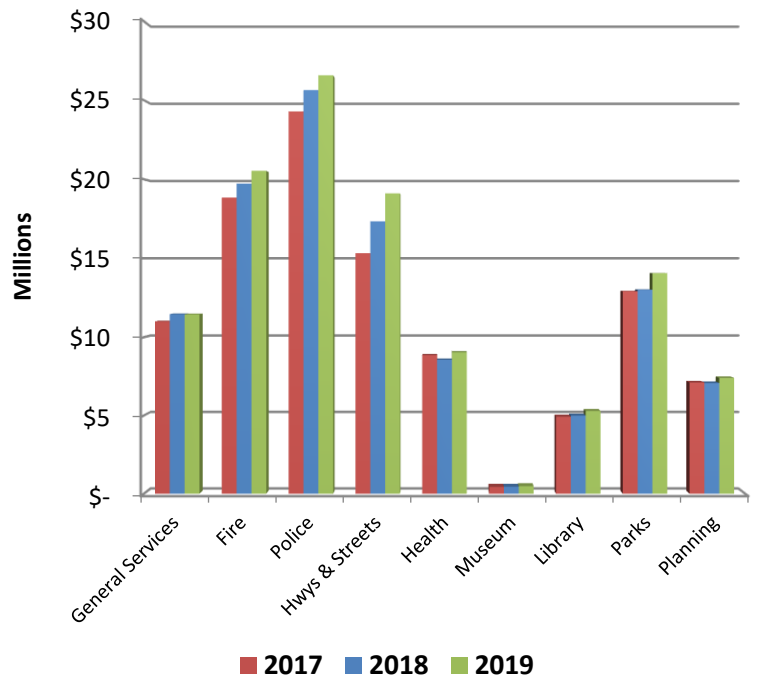


# GENERAL FUND - EXPENDITURE ANALYSIS

## YTD EXPENDITURES

	2018	% Budget	2019	% Budget
January	\$ 6,402,113	4%	\$ 6,603,930	4%
February	12,036,713	11%	12,559,099	11%
March	14,855,646	21%	17,676,194	22%
April	12,556,880	28%	11,333,484	28%
May	10,836,745	35%	11,362,232	35%
June	13,892,360	44%	11,630,244	42%
July	15,327,184	53%	19,042,786	53%
August	15,154,792	62%	16,120,959	63%
September	10,777,262	69%	11,356,478	69%
October	12,393,586	77%	-	-
November	10,990,295	84%	-	-
December	21,359,593	97%	-	-
12-31 Actual	<u>\$ 156,583,169</u>	97%		
YTD Actual	<u>\$ 111,839,696</u>	69%	<u>\$ 117,685,406</u>	69%
Budget	\$ 158,986,887		\$ 169,877,330	

## YTD EXPENDITURES BY DEPARTMENT



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	<b>Page</b>
<b>FUND SUMMARIES</b>	
<p>The focus of the General Fund, Sales Tax Fund, and all other non-internal service or enterprise funds within this monthly status report is on <b>available fund balance</b> as this is the balance that is anticipated to be available if actual results are as budgeted. In addition to the budget, unbudgeted changes in certain reserves such as inventories and debt service also impact the available balance. Estimated (or projected) unspent balance and allowances for changes in reserves are shown when they can be reasonably estimated. The summaries also contain a cash breakdown to identify available versus restricted or designated cash balances.</p> <p>The focus of the internal service and enterprise funds within this monthly financial status report is on <b>cash flow</b> as these funds are driven by service levels not budget. These funds must have the necessary cash flow to meet current operating expenditures, maintain existing and construct new infrastructure, and to build reserves to meet unanticipated capital outlays or shortfalls in operating revenue.</p>	
<b>General Fund Summary</b> .....	<b>1</b>
<p>The <u>General Fund</u> is the City’s primary operating fund. The primary <u>revenue</u> 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. <u>Expenditures</u> are used to fund operating activities including personnel expenditures for wages and benefits, professional services, repair and maintenance, supplies and materials, utilities, and other non-capital costs.</p> <p>In addition to providing a current budget to actual expenditures comparison, the report also measures performance to two policy targets established by the City Council. The first is a comparison of the estimated available fund balance to budgeted expenditures with a target of 25% available fund balance to budget at year-end. The second policy target is an 11% cash balance to budget.</p>	
<b>Sales &amp; Use Tax Summary</b> .....	<b>2</b>
<p>The <u>Sales &amp; Use Tax Fund</u> is a special revenue fund that accounts for capital purchases and debt service funded by the second penny sales tax. In addition to sales tax, revenues include special assessments and state or federal grants. Expenditures include purchase and construction of land, buildings, infrastructure, other capital improvements, and capital equipment.</p> <p>As large construction project contracts are awarded and paid throughout the year and into future years, encumbrances have been added to the actual-to-budget comparison to provide a more accurate picture of remaining project budget balances. The long-term nature of the contracts and agreements is also the reason for the focus on unobligated fund balances to identify the estimated remaining resources that may be programmed for capital projects.</p>	
<b>Municipal Sales &amp; Use Tax Collections (Accrual Basis)</b> .....	<b>3</b>
<p>This report provides the detail of the sales &amp; use tax receipts that are collected and remitted to the City by the State of South Dakota Department of Revenue. The first and second penny sales taxes are collected on essentially all local sales and are used as described above. The entertainment tax 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 and capital activities related to the operations of the Events Complex, Washington Pavilion, Orpheum Theatre, Sioux Falls Stadium and Great Plains Zoo. The lodging tax is collected on overnight stays with the entire amount collected being remitted to the Convention and Visitors Bureau for promoting the City. This report is prepared on an accrual basis consistent with collections for the month from the State Department of Revenue.</p>	
<b>Compilation of Other Funds</b> .....	<b>4-6</b>
<p><u>Special Revenue Funds</u> are used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes. Additional Special Revenue Funds include the Entertainment Tax Fund, Community Development Fund, Transit Fund, and Storm Drainage Fund.</p> <p><u>Capital Project Funds</u> account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). This fund type includes the TIF Fund and General Government Construction (Administration Building) Fund. Certain funds within this category are on a reimbursement basis and will carry negative balances within available cash as they await reimbursement from trust funds or other sources.</p> <p><u>Permanent Funds</u> 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 fund type includes the Library Memorial Fund and Cottom Memorial Fund.</p>	

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**Internal Service Funds ..... 6**

The internal service funds are used to effectively accumulate and allocate costs internally among the City's various functions. Internal Service Funds are used for the City's self-insured health plan, workers' compensation, liability insurance, technology, and fleet management services. These services are provided to the other departments of the City on a cost reimbursement basis. Much like the enterprise funds, the internal service funds are driven by service levels and are non-appropriated. A change in cash position is provided for these funds to indicate balances available to meet the demands for service within these funds.

**Enterprise Fund Summary of Cash Flows ..... 7**

The Enterprise Funds account for the business-type activities of the government. The City of Sioux Falls uses enterprise funds to account for the activities of the electric light, public parking, sanitary landfill, water, and water reclamation operations. Demands for services determine the amount of resources necessary to provide the established service levels; thus, the funds are non-appropriated. A modified cash flow statement is provided for these funds as it provides the most useful information in monitoring the status of each of these funds and their ability to fund ongoing operating and capital needs.

**CAPITAL PROGRAM**

**Capital Program (CIP & OCEP) Fund & Department Summary ..... 8**

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 capital (CIP & OCEP) by department.

**Capital Improvement Program (CIP) Projects Summary ..... 9-12**

This CIP report presents each individual 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. Page 12 also includes a summary of the Arterial Streets projects' sources and uses.

**Other Capital Expenditures Program (OCEP) Summary ..... 13-16**

The OCEP report details the City's capital equipment program by fund and department. Equipment budgets are balanced on a departmental basis, not on an item-by-item basis.

**DEBT**

**Outstanding or Authorized Debt ..... 17**

This page is a detail of the City's current outstanding and/or authorized debt. It is meant as informational only as it does not place the debt into context as to the ability that each source has to repay the obligation. The ability to repay is shown in detail in the comprehensive annual financial report of each year. This report summarizes each debt issue that is outstanding or that has been approved but not yet issued, the general purpose for each debt issuance, the source of repayment, and the interest rates for each issue. The report is organized into two broad categories, governmental and business-type, to indicate the funding source being used to repay the obligation.

**BUDGET**

**Budget/Appropriation Adjustments ..... 18-19**

The appropriation and budget adjustment report shows budgetary actions that have occurred since the budget 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 section to show specific actions and the reason for each supplement.

City of Sioux Falls  
 Monthly Financial Report  
 September 30, 2019

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

Available Fund Balance			Unrestricted Cash Balance			
	Current Budget	Actual	2019	2018	2017	
Available Fund Balance Jan 1	\$ 52,055,966	\$ 52,055,966	August	42,529,551	38,861,213	42,309,910
Revenues	165,949,038	114,167,429	September	44,909,697	35,511,821	30,706,064
Expenditures	(169,877,330)	(117,685,406)	Change	2,380,146	(3,349,392)	(11,603,846)
Net Change in Fund Balance	(3,928,292)	(3,517,977)		26.4%	22.0%	19.3%
Projected Unspent Balance	1,800,000		% Unrestricted Cash Balance to Budget (11% Policy Target)			
Projected Revenue over Budget	3,100,000					
<b>Available Fund Balance</b>	<b>\$ 53,027,674</b>					
<b>% Available Fund Balance to Budget</b>		<b>31.2%</b>				

Budget Status						
Revenue	Current Budget	Actual Revenue	Long/(Short)	2019 YTD % of Budget	2018 YTD % of Budget	2017 YTD % of Budget
Taxes						
Property Tax	\$ 63,829,859	\$ 35,368,364	\$ (28,461,495)	55%	57%	55%
Sales Tax	64,246,271	50,277,103	(13,969,168)	78%	78%	72%
Frontage Tax	4,798,650	2,693,632	(2,105,018)	56%	58%	57%
Lodging Tax	1,219,750	696,045	(523,705)	57%	47%	65%
CVB BID Tax	2,359,692	1,541,204	(818,488)	65%	65%	64%
Other	113,500	69,584	(43,916)	61%	53%	61%
<b>Total Taxes</b>	<b>136,567,722</b>	<b>90,645,932</b>	<b>(45,921,790)</b>	<b>66%</b>	<b>67%</b>	<b>64%</b>
Licenses and Permits	5,277,711	5,284,774	7,063	100%	100%	85%
Intergovernmental Revenue						
Federal and State Grants	5,564,634	4,260,756	(1,303,878)	77%	74%	75%
Motor Vehicle Licenses	2,750,000	1,737,868	(1,012,132)	63%	58%	46%
County Support	1,135,000	851,250	(283,750)	75%	75%	75%
Liquor Tax Reversion	1,000,646	464,778	(535,868)	46%	40%	42%
Bank Franchise Tax	1,000,000	1,716,396	716,396	172%	221%	226%
Health and Fire Reversion	720,000	803,244	83,244	112%	103%	104%
Wheel Tax	170,000	130,962	(39,038)	77%	76%	75%
Other	174,956	74,599	(100,357)	43%	68%	58%
<b>Total Intergovernmental Revenue</b>	<b>12,515,236</b>	<b>10,039,853</b>	<b>(2,475,383)</b>	<b>80%</b>	<b>77%</b>	<b>74%</b>
Charges for Goods and Services	8,927,443	5,275,820	(3,651,623)	59%	62%	73%
Fines and Forfeitures	717,000	428,781	(288,219)	60%	77%	83%
Investment Revenue	387,000	1,690,982	1,303,982	437%	91%	191%
Other Revenue	1,004,926	801,287	(203,639)	80%	92%	78%
<b>Total General Fund Revenue</b>	<b>\$ 165,397,038</b>	<b>\$ 114,167,429</b>	<b>\$ (51,229,610)</b>	<b>69%</b>	<b>69%</b>	<b>66%</b>
Expenditures by Department	Current Budget	Actual Expenditures	Budget Balance	2019 YTD % of Budget	2018 YTD % of Budget	2017 YTD % of Budget
Mayor	\$ 749,927	\$ 481,120	\$ 268,807	64%	71%	65%
City Council	1,436,687	948,231	488,456	66%	73%	70%
Attorney	1,925,682	1,318,876	606,806	68%	64%	64%
HR	1,590,626	1,101,200	489,426	69%	67%	64%
Finance	3,201,321	2,145,713	1,055,608	67%	64%	64%
Facilities Management	1,847,370	1,121,687	725,683	61%	65%	67%
Innovation & Technology	4,359,503	3,015,560	1,343,943	69%	71%	68%
Communications	2,082,545	1,315,643	766,902	63%	68%	66%
<b>Total General Government</b>	<b>17,193,661</b>	<b>11,448,030</b>	<b>5,745,631</b>	<b>67%</b>	<b>68%</b>	<b>66%</b>
Fire	28,462,184	20,532,947	7,929,237	72%	73%	72%
Police	38,047,350	26,582,139	11,465,210	70%	72%	71%
<b>Total Public Safety</b>	<b>66,509,534</b>	<b>47,115,087</b>	<b>19,394,448</b>	<b>71%</b>	<b>72%</b>	<b>71%</b>
<b>Total Highways &amp; Streets</b>	<b>25,561,239</b>	<b>19,105,223</b>	<b>6,456,016</b>	<b>75%</b>	<b>69%</b>	<b>61%</b>
<b>Total Health</b>	<b>13,099,438</b>	<b>9,037,977</b>	<b>4,061,461</b>	<b>69%</b>	<b>68%</b>	<b>72%</b>
Parks	20,139,085	14,055,399	6,083,686	70%	72%	71%
Libraries	7,670,053	5,290,024	2,380,029	69%	68%	67%
Museum	635,672	484,344	151,328	76%	73%	75%
<b>Total Culture &amp; Recreation</b>	<b>28,444,810</b>	<b>19,829,767</b>	<b>8,615,043</b>	<b>70%</b>	<b>71%</b>	<b>70%</b>
<b>Total Planning &amp; Development Services</b>	<b>11,706,730</b>	<b>7,401,575</b>	<b>4,305,155</b>	<b>63%</b>	<b>62%</b>	<b>62%</b>
Transfers	7,361,918	3,747,747	3,614,171	51%	51%	51%
<b>Total General Fund Expenditures</b>	<b>\$ 169,877,330</b>	<b>\$ 117,685,406</b>	<b>\$ 52,191,925</b>	<b>69%</b>	<b>69%</b>	<b>68%</b>

City of Sioux Falls  
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 September 30, 2019

Sales/Use Tax Fund Summary - Fund 253 (75% of year lapsed)

Unreserved Fund Balance & Cash Status:			
<b>Fund Balance January 1</b>	\$ 53,916,638	<b>Cash Balance January 1</b>	\$ 46,768,805
Less Restricted	(29,985,349)	Change in Cash Balance	14,911,243
Less Reserve	(700,000)	<b>Cash Balance September 30</b>	\$ 61,680,048
Less Committed	(18,591,787)		
<b>Available Fund Balance January 1</b>	\$ 4,639,502	Less Designated Cash	(12,364,288)
Approved/Pending Supplements	(4,165,000)	Less Restricted Cash	(553,217)
<b>Available Fund Balance</b>	<u>\$ 474,502</u>	Less Cash in Trust	(30,586,812)
		<b>Available Cash Balance</b>	<u>\$ 18,175,731</u>

Budget Status:				
Revenue	Current Budget	Actual	Long(Short)	
Taxes	\$ 64,246,271	\$ 50,277,103	\$ (13,969,168)	
Federal and State Grants	5,212,000	243,756	(4,968,244)	
Interest Earned on Trust Investments	-	689,243	689,243	
Special Assessments	595,000	165,833	(429,167)	
Platting Fees	1,551,000	1,655,044	104,044	
Contributions	2,704,134	85,376	(2,618,758)	
Transfers	-	-	-	
Other	100,000	240,186	140,186	
<b>Total Sales/Use Tax Fund Revenue</b>	<u>\$ 74,408,405</u>	<u>\$ 53,356,540</u>	<u>\$ (21,051,865)</u>	
Expenditures by Department	Current Budget	Expended	Encumbered	Balance
Facilities Management	\$ 2,269,298	\$ 370,557	\$ 151,251	\$ 1,747,490
Innovation & Technology	549,253	-	-	\$ 549,253
Communications	226,465	34,521	-	191,944
<b>Total General Government</b>	<b>3,045,016</b>	<b>405,078</b>	<b>151,251</b>	<b>2,488,687</b>
Fire	4,738,717	1,744,402	1,287,492	1,706,822
Police	1,486,250	501,629	612,672	371,949
<b>Total Public Safety</b>	<b>6,224,967</b>	<b>2,246,032</b>	<b>1,900,164</b>	<b>2,078,771</b>
<b>Total Highways &amp; Streets</b>	<b>58,371,252</b>	<b>25,537,783</b>	<b>15,340,345</b>	<b>17,493,125</b>
<b>Total Health</b>	<b>368,219</b>	<b>79,780</b>	<b>64,844</b>	<b>223,596</b>
Park/Recreation	11,318,178	4,938,722	2,840,021	3,539,436
Library	1,198,718	518,775	413,579	266,365
Museum	164,191	-	-	164,191
<b>Total Culture &amp; Recreation</b>	<b>12,681,087</b>	<b>5,457,497</b>	<b>3,253,599</b>	<b>3,969,991</b>
<b>Total Planning &amp; Development Services</b>	<b>238,597</b>	<b>119,382</b>	<b>-</b>	<b>119,215</b>
<b>Debt Service</b>	<b>16,869,630</b>	<b>3,577,314</b>	<b>-</b>	<b>13,292,316</b>
<b>Total Sales/Use Tax Fund</b>	<u><b>\$ 97,798,768</b></u>	<u><b>\$ 37,422,864</b></u>	<u><b>\$ 20,710,203</b></u>	<u><b>\$ 39,665,701</b></u>



City of Sioux Falls  
Monthly Financial Report  
September 30, 2019

**Municipal Sales/Use Tax Collections (Accrual Basis)**

	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax		Lodging Tax	
	2019 1%	2018 1%	2019 1%	2018 1%	2019 1%	2018 1%	2019 1%	2018 1%
January	\$ 6,295,235	\$ 5,899,312	\$ 6,295,235	\$ 5,899,310	\$ 659,089	\$ 632,027	\$ 50,441	\$ 62,554
February	4,837,519	4,622,104	4,837,519	4,622,104	617,970	588,832	49,281	57,159
March	4,676,031	4,384,530	4,676,031	4,384,530	585,897	541,604	54,928	66,292
April	5,440,818	5,258,452	5,440,818	5,258,452	708,902	668,386	74,579	64,659
May	5,375,582	4,913,564	5,375,582	4,913,564	672,735	605,212	66,906	73,603
June	5,546,787	5,397,715	5,546,787	5,397,715	734,031	658,360	80,135	88,395
July	6,038,940	5,868,121	6,038,940	5,868,121	736,203	716,995	97,871	100,118
August	5,860,129	5,247,379	5,860,129	5,247,379	733,414	726,080	111,577	106,746
September	5,834,349	5,398,422	5,834,349	5,398,422	750,407	761,493	110,326	99,408
October	-	5,245,503	-	5,245,503	-	670,146	-	91,064
November	-	5,460,244	-	5,460,244	-	633,452	-	79,727
December	-	5,101,895	-	5,101,895	-	612,462	-	69,914
<b>Total Current Collections YTD</b>	<b>\$ 49,905,389</b>	<b>\$ 46,989,600</b>	<b>\$ 49,905,389</b>	<b>\$ 46,989,597</b>	<b>\$ 6,198,649</b>	<b>\$ 5,898,988</b>	<b>\$ 696,045</b>	<b>\$ 718,933</b>
<b>Percent Change Current Collections YTD</b>	<b>6.2%</b>	<b>4.8%</b>	<b>6.2%</b>	<b>4.8%</b>	<b>5.1%</b>	<b>5.6%</b>	<b>-3.2%</b>	<b>-9.2%</b>
<b>Adjustments to Current Collections</b>								
State Audit Collections/Adjustments	448,001	323,900	448,001	323,900	2,253 *	225,657	- *	(230,652)
City Economic Development Refund (ORD 42-05)	(76,288)	(107,854)	(76,288)	(107,854)	-	-	-	-
<b>Net Reportable Revenue YTD</b>	<b>\$ 50,277,103</b>	<b>\$ 47,205,646</b>	<b>\$ 50,277,103</b>	<b>\$ 47,205,643</b>	<b>\$ 6,200,902</b>	<b>\$ 6,124,645</b>	<b>\$ 696,045</b>	<b>\$ 488,281</b>
<b>Percent Change YTD Net Reportable Revenue</b>	<b>6.5%</b>	<b>4.4%</b>	<b>6.5%</b>	<b>4.4%</b>	<b>1.2%</b>	<b>9.6%</b>	<b>42.6%</b>	<b>-38.3%</b>
*The audit adjustment is a result of some entities misreporting entertainment tax as lodging tax to the State Department of Revenue.								
<b>Percent Change YTD adjusted for lodging tax correction (estimated, not including audits)</b>					<b>4.9%</b>	<b>4.2%</b>	<b>0.9%</b>	<b>0.5%</b>

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**ENTERTAINMENT TAX FUND (250)**

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 12,855,295	\$ 12,855,295		Total	\$ 10,827,771
Less Restricted	(3,655,231)	(3,655,231)		Available	<u>\$ 10,827,771</u>
Spendable Fund Balance	9,200,064	9,200,064			
Revenues	7,911,170	6,393,156	81%		
Expenditures					
Events Complex (Operating & Capital)	5,224,340	1,932,354	37%		
Orpheum Theatre (Operating & Capital)	853,819	79,673	9%		
Washington Pavilion (Operating & Capital)	5,501,218	2,476,687	45%		
Sioux Falls Stadium (Operating & Capital)	950,573	363,943	38%		
Great Plains Zoo (Operating)	231,730	144,831	63%		
State Theatre (Operating)	1,500,000	1,560	0%		
Total Expenditures	<u>14,261,680</u>	<u>4,999,048</u>	<u>35%</u>		
Net Change in Fund Balance	<u>(6,350,510)</u>	<u>1,394,108</u>			
Less Encumbered & Committed		6,170,977			
Available Fund Balance	<u>\$ 2,849,554</u>	<u>\$ 4,423,195</u>			

**COMMUNITY DEVELOPMENT FUND (260)**

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 24,047,960	\$ 24,047,960		Total	\$ 2,994,644
Less Restricted	(22,042,527)	(22,042,527)		Designated	363,764
Spendable Fund Balance	2,005,433	2,005,433		Restricted	1,277,605
Revenues	10,155,511	5,505,600	54%	Available	<u>\$ 1,353,276</u>
Expenditures	10,915,627	4,599,713	42%		
Net Change in Fund Balance	<u>(760,116)</u>	<u>905,887</u>			
Available Fund Balance	<u>\$ 1,245,317</u>	<u>\$ 2,911,320</u>			

**TRANSIT SYSTEM FUND (268)**

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 4,323,396	\$ 4,323,396		Total	\$ 1,340,967
Less Restricted	(428,436)	(428,436)		Available	<u>\$ 1,340,967</u>
Spendable Fund Balance	3,894,960	3,894,960			
Revenues					
Federal Grants	2,981,049	-			
State Operating	63,000	-			
Transfers In (General Fund & Sales Tax Fund)	6,378,342	3,189,171	50%		
Miscellaneous	-	-			
Total Revenues	<u>9,422,391</u>	<u>3,189,171</u>	<u>34%</u>		
Expenditures					
Operating	8,682,908	5,743,048	66%		
Capital	1,387,266	-			
Total Expenditures	<u>10,070,174</u>	<u>5,743,048</u>	<u>57%</u>		
Net Change in Fund Balance	<u>(647,783)</u>	<u>(2,553,877)</u>			
Available Fund Balance	<u>\$ 3,247,177</u>	<u>\$ 1,341,083</u>			

**STORM DRAINAGE FUND (272)**

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 6,889,572	\$ 6,889,572		Total	\$ 5,816,687
Less Restricted	-	-		Designated	3,325,763
Spendable Fund Balance	6,889,572	6,889,572		Available	<u>\$ 2,490,925</u>
Revenues	22,969,961	8,543,712	37%		
Expenditures					
Operating	3,524,856	1,829,874	52%		
Capital	26,197,744	7,519,087	29%		
Debt Service	301,787	226,340	75%		
Total Expenditures	<u>30,024,387</u>	<u>9,575,301</u>	<u>32%</u>		
Net Change in Fund Balance	<u>(7,054,426)</u>	<u>(1,031,589)</u>			
Available Fund Balance	<u>\$ (164,854)</u>	<u>\$ 5,857,983</u>			

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

Description: Improvements funded by Tax Increment Financing.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 262,540	\$ 262,540		Total	\$ 482,088
Less Restricted	-	-		Restricted	290,594
Spendable Fund Balance	262,540	262,540		Trust	141,494
Revenues	2,944,500	1,628,226	55%	<b>Available</b>	<b>\$ 50,000</b>
Expenditures	2,944,500	1,458,430	50%		
Net Change in Fund Balance	-	169,796			
Available Fund Balance	<u>\$ 262,540</u>	<u>\$ 432,336</u>			

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

<u>TIF #/Location</u>	<u>Approved Plan Beginning - Ending Year</u>	<u>Base Equalized Taxable Valuation</u>	<u>Base Property Taxes</u>	<u>Current Equalized Taxable Valuation<sup>1</sup></u>	<u>Current Property Taxes<sup>1</sup></u>	<u>Increment Paid to Date</u>	<u>Total Reimbursable Approved Project Costs (Less Financing Costs)</u>
TIF #5 (Bonds) Cherapa Place	2005-2025	\$ 384,417	\$ 8,615	\$ 18,042,765	\$ 367,787	\$ 3,227,550	\$ 1,565,000
TIF #7 MN Center	2007-2027	477,952	10,202	7,527,804	153,448	907,408	700,000
TIF #10 Lumber Exchange	2010-2030	729,596	14,487	18,227,668	371,557	1,911,550	4,750,000
TIF #11 Bancroft	2011-2031	276,667	5,581	2,640,371	53,822	252,736	475,000
TIF #12 DeKalb Lofts	2011-2031	14,160,584	285,630	19,098,679	389,311	421,876	1,503,000
TIF #13 Raven	2012-2032	4,283,688	90,063	11,661,014	237,700	598,534	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,585,359	33,331	10,537,135	214,791	809,076	2,224,000
TIF #15 Sports Complex	2012-2032	254,653	5,354	33,751,809	688,004	3,081,992	10,262,772 <sup>2</sup>
TIF #16 Whittier Heights	2012-2032	241,921	5,086	8,821,272	179,815	226,606	2,820,000
TIF #18 Phillips Avenue Lofts	2013-2033	722,216	15,801	6,045,613	123,235	368,000	2,560,000
TIF #20 Washington Square	2015-2035	334,778	7,324	17,372,244	354,119	182,912	2,900,000
TIF #21 Cascade (Phillips)	2017-2037	371,292	7,568	1,000,120	20,387	-	4,100,000

<sup>1</sup> Values represent amounts levied in 2018 and payable in 2019.

<sup>2</sup> Total cost reimbursement is estimated to be \$5.3 million.

**LIBRARY MEMORIAL FUND (482)**

Description: Accounts for the use of private contributions/endowments to support Library activities.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 40,441	\$ 40,441		Total	\$ 41,225
Less Restricted	(24,767)	(24,767)		Restricted	24,767
Spendable Fund Balance	15,674	15,674		<b>Available</b>	<b>\$ 16,458</b>
Revenues	300	784	261%		
Expenditures	5,000	-			
Net Change in Fund Balance	(4,700)	784			
Available Fund Balance	<u>\$ 10,974</u>	<u>\$ 16,458</u>			

**COTTAM MEMORIAL FUND (486)**

Description: As a bequest from the Cottam estate, interest from this Fund is used to recognize meritorious or heroic service.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 5,414	\$ 5,414		Total	\$ 5,520
Less Restricted	(2,000)	(2,000)		Restricted	2,000
Spendable Fund Balance	3,414	3,414		<b>Available</b>	<b>\$ 3,520</b>
Revenues	50	105	210%		
Expenditures	400	-			
Net Change in Fund Balance	(350)	105			
Available Fund Balance	<u>\$ 3,064</u>	<u>\$ 3,519</u>			

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**GENERAL GOV'T CONSTRUCTION FUND (597)**

Description: Funding for the construction of the City Center.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 1,758,994	\$ 1,758,994		Total \$ 1,077,678
Less Restricted	-	-		Trust 1,078,226
Spendable Fund Balance	<u>1,758,994</u>	<u>1,758,994</u>		<b>Available* \$ (548)</b>
Revenues	-	28,284		
Expenditures	<u>1,757,664</u>	<u>704,586</u>	40%	* Reimbursement from Trust
Net Change in Fund Balance	<u>(1,757,664)</u>	<u>(676,302)</u>		
Available Fund Balance	<u>\$ 1,330</u>	<u>\$ 1,082,692</u>		

**INTERNAL SERVICE FUND CASH BALANCES**

	<u>Balance, Jan. 1</u>	<u>Balance, Sep. 30</u>	<u>Increase/(Decrease)</u>
Fleet Revolving Fund (851)	\$ 5,040,378	\$ 4,584,428	\$ (455,950)
City Health/Life Benefit Fund (852)	\$ 6,472,301	\$ 7,449,417	\$ 977,116
Workers' Compensation Fund (855)	\$ 5,005,902	\$ 5,381,405	\$ 375,503
Technology Revolving Fund (857)	\$ 5,948,685	\$ 6,075,596	\$ 126,911
Insurance Liability Fund (880)	\$ 3,735,239	\$ 3,671,355	\$ (63,884)

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**Enterprise Fund Summary of Cash Flows (Year-to-Date)**

	LIGHT	PUBLIC PARKING	LANDFILL	WATER	WATER RECLAMATION
Operating Revenue	\$ 7,016,709	\$ 2,391,939	\$ 8,421,094	\$ 25,526,167	\$ 24,796,533
Operating Expenses	<u>(6,441,987)</u>	<u>(1,522,395)</u>	<u>(6,338,437)</u>	<u>(18,155,154)</u>	<u>(18,110,565)</u>
Operating Income	574,722	869,544	2,082,657	7,371,013	6,685,968
Adjustment of Operating Income to Cash Flow Basis*	<u>554,158</u>	<u>208,090</u>	<u>510,314</u>	<u>5,274,884</u>	<u>10,382,093</u>
*Add back depreciation and adjust for changes in receivables and payables					
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>1,128,880</b>	<b>1,077,634</b>	<b>2,592,971</b>	<b>12,645,897</b>	<b>17,068,061</b>
Cash Flows from Capital and Related Financing Activities					
Capital Activities	(488,928)	(12,804,339)	(1,205,484)	(9,492,886)	(6,144,373)
Transfers	-	-	-	-	-
Financing (Debt) Activities	<u>-</u>	<u>(294,190)</u>	<u>-</u>	<u>(4,096,936)</u>	<u>(7,654,018)</u>
<b>TOTAL CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(488,928)</b>	<b>(13,098,529)</b>	<b>(1,205,484)</b>	<b>(13,589,822)</b>	<b>(13,798,391)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>109,149</b>	<b>232,508</b>	<b>641,014</b>	<b>646,256</b>	<b>737,178</b>
Net increase (Decrease) in Cash	749,101	(11,788,387)	2,028,501	(297,669)	4,006,848
Cash and Cash Equivalents, Beginning January 1	<u>3,834,939</u>	<u>21,010,845</u>	<u>25,832,768</u>	<u>17,584,091</u>	<u>27,708,329</u>
Cash and Cash Equivalents, Ending	4,584,040	9,222,458	27,861,269	17,286,422	31,715,177
Restricted Cash	<u>-</u>	<u>(6,223,906)</u> <sup>1</sup>	<u>(10,215,515)</u> <sup>2</sup>	<u>(6,312,951)</u> <sup>3</sup>	<u>-</u>
<b>AVAILABLE CASH AND CASH EQUIVALENTS</b>	<b><u>\$ 4,584,040</u></b>	<b><u>\$ 2,998,552</u></b>	<b><u>\$ 17,645,754</u></b>	<b><u>\$ 10,973,471</u></b>	<b><u>\$ 31,715,177</u></b>

<sup>1</sup> Debt Service/Reserve/Project Fund

<sup>2</sup> Close/Postclosure Costs

<sup>3</sup> Debt Service/Reserve

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**Capital Program - 2019 Capital Program Fund and Department Summary**

<b>Fund/Department</b>	<b>Current Budget</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Balance</b>	<b>% Expended &amp; Encumbered</b>
Entertainment Tax					
Events Complex	\$ 4,000,185	\$ 1,551,085	\$ 138,377	\$ 2,310,722	42%
Orpheum	191,138	24,682	21,446	145,010	24%
Washington Pavilion	2,933,945	944,515	807,806	1,181,623	60%
Sioux Falls Stadium	65,992	-	-	65,992	0%
<b>Total Entertainment Tax</b>	<b>7,191,260</b>	<b>2,520,283</b>	<b>967,630</b>	<b>3,703,347</b>	<b>49%</b>
Sales Tax					
Facilities Management	2,269,298	370,557	151,251	1,747,490	23%
Innovation & Technology	549,253	-	-	549,253	0%
Communications	226,465	34,521	-	191,944	15%
Fire	4,738,717	1,744,402	1,287,492	1,706,823	64%
Police	1,486,250	501,629	612,672	371,949	75%
Highways & Streets	58,371,252	25,537,783	15,340,345	17,493,124	70%
Health	368,219	79,780	64,844	223,596	39%
Parks & Recreation	11,318,178	4,938,722	2,840,021	3,539,435	69%
Library	1,198,718	518,775	413,579	266,365	78%
Planning & Development Services	238,597	119,382	-	119,215	50%
Museum	164,191	-	-	164,191	0%
<b>Total Sales Tax</b>	<b>80,929,138</b>	<b>33,845,550</b>	<b>20,710,203</b>	<b>26,373,384</b>	<b>67%</b>
Transit	1,387,266	-	-	1,387,266	0%
Storm Drainage	26,197,744	7,519,087	4,816,694	13,861,963	47%
General Government Bond Construction	1,757,664	704,586	234,507	818,570	53%
Electric Light	5,615,541	488,928	343,515	4,783,098	15%
Public Parking	15,787,988	10,981,790	4,457,971	348,227	98%
Sanitary Landfill	5,872,189	1,205,484	898,973	3,767,733	36%
Water	21,732,550	9,492,886	5,285,504	6,954,160	68%
Water Reclamation	58,430,091	6,144,373	34,957,635	17,328,083	70%
Fleet	8,225,936	3,455,061	2,819,093	1,951,782	76%
Technology Revolving	1,823,962	124,659	-	1,699,303	7%
<b>Total Capital (CIP &amp; OCEP)</b>	<b>\$ 234,951,329</b>	<b>\$ 76,482,687</b>	<b>\$ 75,491,725</b>	<b>\$ 82,976,917</b>	<b>65%</b>

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**Capital Program - 2019 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
<b>Facilities Management</b>							
06002	City Administrative Office Building	SC	\$ 1,467,664	\$ 1,500,000	\$ 704,586	\$ 234,507	\$ 2,028,570
06011	Fire Station Lighting Upgrades	N	20,000	-	-	-	20,000
06012	Centralized Facilities Improvements	I	758,608	-	319,562	118,297	320,749
06014	Street Generators	D	100,000	-	3,000	14,550	82,450
<b>Fire</b>							
09002	Construction of Fire Station #12	D	255,400	-	33,730	134,920	86,750
09004	Station Parking Lot Replacements	SC	25,050	-	-	-	25,050
09008	Land Acquisition for Future Fire Stations	N	220,000	-	-	-	220,000
09010	Public Safety Facility Study	PD	106,508	-	28,018	59,594	18,896
09012	Station #9 Front Redesign, Windows & Siding	I	21,535	-	-	21,535	-
09014	Training Ctr Portable Burn Tower	I	300,000	-	-	289,757	10,243
09015	Fire Station 7 Generator	D	150,000	-	4,505	82,319	63,176
09017	Public Safety Training Center	PD	730,000	-	2,500	-	727,500
<b>Highways &amp; Streets</b>							
11006	Arterial Street Improvements	I	15,594,205	(15,339,000)	3,740	435	251,029
11012	Arterial Intersection Improvements	I	2,632,340	4,406,960	1,810,047	393,851	4,835,402
11035	Maple St, Career Ave to Marion Road	C	8,140	-	-	8,140	-
11042	85th, Minnesota Ave to Cliff Ave	C	44,662	-	468	-	44,193
11064	Arrowhead Parkway Improvements	SC	3,035,263	438,027	659,292	106,656	2,707,342
11071	69th, Vineyard Ave to Sycamore Ave	W	14,346	-	902	74	13,370
11089	85th St, Louise Ave to Tallgrass Av	W	3,799,595	(450,000)	35,130	325,962	2,988,503
11090	Tea/Ellis Rd, 26th St to 41st St	I	5,038,734	350,000	4,451,512	473,954	463,268
11092	Southeastern Ave, 18th to N of 26th	D	96,543	-	57,598	28,210	10,735
11096	69th St, Louise Ave to Medical Crt	I	413,381	7,569,000	3,443,671	4,193,585	345,124
11003	Major Street Reconstruction	I	906,197	(906,197)	-	-	-
11043	Madison Ave, West Ave to Louise Ave	I	1,037,843	117,300	1,050,796	50	104,297
11063	West 12th Street Bridge Replacement	I	34,143	50,000	30,803	33,652	19,688
11097	Minnesota Ave, Russell to 18th St	PD	15,599	906,197	528,683	285,082	108,032
11015	Collector Street Expansion	I	1,015,322	-	75,411	938,589	1,322
11001	Concrete Pavement Restoration	I	3,605,814	(1,550,000)	1,213,640	475,557	366,617
11002	School Dist/Park Site Coordination	D	345,000	350,000	68,551	394,154	232,296
11007	Downtown Area Street & Utility Improvements	I	1,755,867	255,700	1,152,630	448,245	410,692
11008	Communications Network Upgrade	C	100,000	(100,000)	-	-	-
11009	Right-of-Way Acquisition	C	550,000	(542,758)	7,242	-	-
11010	Traffic Signal Improvements	I	242,505	(5,229)	38,601	178,401	20,274
11011	Railroad Crossing Improvements	D	823,173	(635,438)	-	32,439	155,296
11013	SDDOT Project Coordination	I	887,514	300,000	33,081	907,444	246,989
11014	Bridge & Retaining Wall Rehabilitation	I	466,590	(25,000)	275,284	42,304	124,002
11016	26th St & I-229 Area Improvements	I	2,785,213	695,000	1,194,311	1,780,685	505,217
11017	85th St & I-29 Improvements	PD	250,581	(150,000)	-	7,070	93,511
11018	ADA Improvements	I	908,332	850,000	1,191,554	291,333	275,445
11020	Drainage Improvements in Developing Areas	I	3,203,371	(945,000)	633,027	1,174,232	451,112
11021	Sump Pump Collection Systems	I	381,692	-	168,567	52,971	160,154
11022	Unforeseen Drainage Improvements	I	267,140	(100,000)	30,710	11,524	124,906
11023	Drainage Conveyance Improvements	I	4,734,256	1,440,000	3,673,991	2,341,994	158,272
11026	Covell Area Basin Drainage Improvements	D	359,826	250,000	500,399	26,807	82,620
11027	Street Lights in Newly Developed Areas	I	371,990	(36,449)	219,865	107,488	8,187
11028	60th Street North Improvements	PD	50,500	-	-	-	50,500
11029	49th St Extension	D	338,191	(150,000)	3,442	40,196	144,553
11030	LED Street Light Upgrade Program	I	501,212	35,000	417,468	54,170	64,573
11031	Terry Ave & 43rd St Improvements	I	5,792,849	(900,000)	2,293,542	208,247	2,391,060
11037	Russell St, Westport Ave to Minnesota Ave	W	54,682	(19,562)	-	14,992	20,129
11046	Non-point Bank Stabilization	I	8,196,061	30,000	63,367	393,462	7,769,232
11066	Rail Yard Development	I	1,547,112	-	15,589	338,293	1,193,229
11067	Veterans Parkway Construction	D	1,312,223	325,000	8,437	160,065	1,468,721

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

**City of Sioux Falls  
Monthly Financial Report  
September 30, 2019**

**Capital Program - 2019 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
<b>Highways &amp; Streets (con't)</b>							
11068	Annexation Infrastructure Improvements	NS	600,000	-	-	-	600,000
11073	Core Neighborhood Reconstruction	I	2,453,057	(700,000)	1,196,441	462,203	94,413
11074	Surface Treatment Program	I	1,591,805	(225,213)	1,353,928	8,862	3,802
11075	Pedestrian & Bicycle Improvements	I	759,310	(129,242)	149,070	241,387	239,611
11076	41st St Improvements	PD	10,000	-	-	750	9,250
11077	Security Improvements	I	1,620	21,242	22,862	-	-
11078	Flood Control System Improvements	I	488,392	(300,000)	-	-	188,392
11079	Asphalt Street Rehabilitation	I	5,578,085	5,335,000	6,775,071	3,929,519	208,495
11083	Louise Ave, 43rd St to 49th St	W	-	-	(952)	-	952
11086	Bridge Reconstruction Program	D	5,093,094	-	207,274	287,090	4,598,730
11087	Regional Storm Water Analysis & Imp	D	3,163,112	-	673,375	478,817	2,010,920
11098	Benson Rd & I-229 Area Improvements	PD	25,000	-	-	-	25,000
11104	33rd Street Improvements	PD	-	185,000	4,238	155,349	25,413
11105	57th St from Western Ave to Minn Ave	PD	-	60,000	3,250	50,626	6,124
11106	Minnesota Ave., 57th to Ralph Rogers	PD	-	100,000	-	60,556	39,444
<b>Events Complex</b>							
13001	Arena Building Improvements	N	20,000	-	-	-	20,000
13005	Convention Center Building Improvements	I	1,283,460	-	629,107	91,908	562,445
13014	Events Center Improvements	I	892,636	-	174,946	35,292	682,397
<b>Washington Pavilion</b>							
13003	Washington Pavilion Building Improvements	I	1,944,790	-	464,822	807,806	672,161
<b>SF Stadium</b>							
13013	Sioux Falls Stadium Improvements	NS	65,992	-	-	-	65,992
<b>Orpheum Theatre</b>							
13002	Orpheum Building Improvements	D	124,138	-	6,664	2,296	115,178
<b>Parks &amp; Recreation</b>							
14001	Falls Park Development	SC	2,013,663	-	1,350,379	89,998	573,286
14002	Bike Trail Development	D	91,458	-	550	26,057	64,851
14003	Systematic Reconstruction of Bike Trail	I	570,994	350,000	333,209	165,721	422,063
14004	Arrowhead Park Development	D	20,000	-	-	19,975	25
14006	Disc Golf Course Development	C	9,639	-	-	-	9,639
14007	Park Roads & Parking Lot Rehabilitation	I	507,324	220,000	136,321	422,365	168,638
14008	Park Land Acquisition	PD	213,106	1,000,000	937,566	4,808	270,732
14009	Aquatic Facilities Development	D	541,533	(325,000)	81,904	70,849	63,780
14012	Spencer Park Improvements	D	313,321	(260,000)	-	2,505	50,816
14013	Harmodon Park Improvements	D	35,000	-	-	-	35,000
14014	River Greenway Improvements	D	107,807	210,000	68,474	38,313	211,019
14021	Playcourt Cyclic Reconstruction	I	322,055	-	31,644	283,376	7,035
14022	Development of Play Structures	C	1,352,636	-	505,743	149,000	697,894
14023	Picnic Shelter Improvements	C	5,922	50,000	-	-	55,922
14025	Great Bear Master Plan Improvements	D	131,341	-	41,624	89,042	674
14026	Zoo Master Plan Improvements	SC	226,535	-	162,991	42,607	20,937
14029	Memorial Park Development	C	5,343	-	-	1,871	3,472
14030	Tuthill Park Development	SC	98,434	-	3,350	48,158	46,926
14031	Terrace Park Development	I	471,610	-	134,071	284,656	52,883
14033	Cherry Rock Park Improvements	I	154,850	45,000	152,805	42,980	4,066
14034	Arboretum & East Sioux Falls Park Developments	D	136,000	-	72,775	32,620	30,605
14037	Water Meter Pit Modifications	N	38,000	-	-	-	38,000
14038	Lien Park Improvements	D	50,000	-	-	-	50,000
14049	Farm Field Renovation	SC	79,280	35,000	71,373	39,650	3,257
14053	Yankton Trail Park Improvements	SC	3,270	-	1,670	-	1,600
14059	Sertoma Park Improvements	D	32,000	-	-	-	32,000
14060	Sherman Park Improvements	I	324,000	50,000	31,950	251,250	90,800
14063	Skate Park Improvements	N	35,500	-	-	-	35,500
14067	Internal Trail Reconstruction	D	287,840	25,000	195,568	100,085	17,187
14068	ADA Transition Plan Improvements	I	396,520	-	33,920	342,561	20,039
14071	Space Needs Study	D	144,000	-	-	-	144,000
<b>Library</b>							
15003	Prairie West Library Improvements	I	69,218	-	10,384	40,761	18,073
15005	Fiber Optic Connection - Oakview	I	100,000	-	-	63,950	36,050

Status Codes: (N) Not Started (S) Signed Contract (PD) Preliminary Design (D) Under Design (DC) Design Completed  
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**City of Sioux Falls**  
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**Capital Program - 2019 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
<b>Planning &amp; Development Services</b>							
16001	Sculpture Walk	C	30,000	-	14,485	-	15,515
17001	Core Façade Revitalization	I	184,897	-	104,897	-	80,000
<b>Public Parking</b>							
19001	Parking Lot & Parking Ramp Improvements	NS	60,000	-	-	-	60,000
19002	New Parking Facility	I	15,521,988	-	10,926,476	4,457,971	137,541
<b>Electric Light</b>							
20001	Unforeseen Electrical System Replacement	I	463,599	-	62,805	69,348	331,446
20002	Circuit Improvements	I	4,379,177	-	2,884	243,138	4,133,155
20004	Electronic Automated Meter Reading	I	546,425	-	356,207	16,863	173,355
20005	Light & Power Facility Improvements	PD	33,345	-	-	2,610	30,735
<b>Sanitary Landfill</b>							
21001	Leachate Recirculation	I	3,134,321	-	193,265	413,123	2,527,933
21002	Land Acquisition	D	480,162	(300,000)	-	-	180,162
21003	Perimeter Fencing	D	23,000	-	-	-	23,000
21004	Building Improvements	D	655,135	-	55,260	28,259	571,617
21006	Composting Facilities Expansion	I	994,985	350,000	952,632	383,514	8,839
21007	Relocation of Wall Lake Drainageway	NS	364,000	(50,000)	-	-	314,000
21010	Solid Waste Master Plan	D	35,586	-	4,327	23,519	7,740
<b>Water</b>							
22001	Land Acquisition	PD	1,120,000	-	1,041,879	-	78,121
22002	Other Mains, Unforeseen Water Projects	I	3,580,877	1,375,449	2,994,534	880,541	1,081,252
22003	City Wide Water Main Replacements	I	2,605,000	(1,992,787)	71,620	6,965	533,628
22005	Water Purification Building Improvements	I	2,906,944	-	1,705,747	317,516	883,681
22007	Water Collector Well Improvements	C	70,000	-	-	-	70,000
22011	Foundation Park Water Main	I	750,000	615,000	20,233	1,150,725	194,042
22037	Transmission Main Rehabilitation	I	2,200,422	-	63,912	1,165,552	970,957
22039	Drexel/Danberry Dr Water Main Replacement	D	9,284	-	1,980	-	7,305
22050	Bennett St, Cliff to Blauvelt Water Main	W	4,034	-	-	-	4,034
22052	Water Valve Rehabilitation	D	530,000	-	-	46,500	483,500
22053	Vac E Ave, 9th St, Wayland Ave	W	43,391	-	-	2,900	40,491
22054	Rough Rider Dr, 32nd St	W	21,907	-	756	-	21,150
22055	12th St, Grange to Minnesota Water Main	I	51,564	907,000	757,315	108,116	93,133
22058	Holt Ave, 28th St to 33rd St Wtr Ma	D	13,060	10,000	8,785	3,067	11,208
22059	Pebble Creek/Drexel Water Main	D	44,045	-	24,259	-	19,786
<b>Water Reclamation</b>							
23001	Sanitary Sewers - Other Mains	I	1,040,365	420,000	753,800	506,464	200,101
23002	Pipe Lining Project	I	2,381,510	100,000	730,116	1,502,211	249,184
23003	Manhole Rehabilitation Project	SC	187,000	-	24,835	-	162,166
23004	East Side Future Interceptor	D	75,000	-	19,066	19,066	36,869
23012	Digester Mixing System Improvements	I	5,502,029	-	1,657,194	373,909	3,470,925
23014	Brandon Rd Lift Station Parallel Force Main	SC	1,710,424	-	30,586	1,134,269	545,568
23015	Dakota Ave From Russell St to 3rd St	W	48,770	-	-	3,654	45,116
23016	Collection System Master Plan	PD	162,893	-	-	-	162,893
23018	Final Clarifier Improvements	I	3,811,631	-	357,731	3,013,979	439,921
23021	Equipment Storage Building	SC	103,484	(100,000)	-	1,066	2,418
23024	Main Pump Station Replacement	I	23,517,623	950,000	768,926	23,137,961	560,736
23029	Basin 14D Sanitary Sewer Extension	I	1,460,204	-	44,533	269,835	1,145,835
23031	Digester Gas Conditioning System	I	97,437	-	3,777	87,172	6,488
23032	ESS Basin 18.1 Sanitary Sewer	D	112,493	-	5,945	99,243	7,305
23035	Basin 17 Trunk Sewer Phase 1	D	59,912	-	-	34,912	25,000
23037	Infill & Infiltration Reduction Program	NS	100,000	-	-	-	100,000
23039	Equalization Expansion	I	4,265,195	(1,325,000)	643,688	1,661,201	635,306
23042	Electrical Equip Condition Assessment	NS	150,000	-	-	-	150,000
23043	Facility Expansion Planning	PD	4,382,818	-	103,830	2,061,408	2,217,580
23044	Pump Station 218 Improvements	NS	1,980,000	-	-	-	1,980,000
23045	Pump Station 240 Force Main	PD	2,000,000	-	799	561,302	1,437,900

Status Codes: (N) Not Started (S) Signed Contract (PD) Preliminary Design (D) Under Design (DC) Design Completed  
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City of Sioux Falls  
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Capital Program - 2019 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
<b>Fleet</b>							
24004	Fueling Site Security Enhancements	W	29,365	(5,000)	-	6,015	18,349
24005	Wash Bay Addition	SC	10,911	(10,911)	-	-	-
24008	Fleet/Street Building Improvements	SC	14,241	8,000	22,039	-	202
24009	Maintenance Buildings Concrete Rehabilitation	I	8,191	(4,367)	3,300	522	1
24011	Chamber Fuel Site Improvements	I	257,800	187,278	82,871	299,630	62,577
<b>Transit</b>							
29010	Bus Storage/Maintenance Expansion Study	D	67,293	-	-	-	67,293
<b>Museum</b>							
30001	City/County Archive Building	SC	164,191	-	-	-	164,191
			<b>\$ 205,213,386</b>	<b>\$ 4,895,000</b>	<b>\$ 67,082,915</b>	<b>\$ 70,585,456</b>	<b>\$ 72,440,015</b>

Transfers to/(from) OCEP -  
 Transfers to/(from) Operating Budget -  
\$ 4,895,000

Arterial Streets Funding		2009-2016	2017	2018	2019 YTD	Life-to-Date
<u>Uses</u>						
Total Arterial Street Expenditures		<u>\$ 67,908,844</u>	<u>\$ 11,716,598</u>	<u>\$ 9,606,167</u>	<u>\$ 6,954,031</u>	<u>\$ 96,185,640</u>
<u>Sources</u>						
Sales Tax		\$ 60,846,072	\$ 9,422,699	\$ 7,096,031	\$ 5,298,988	\$ 82,493,320
Street Platting Fees		7,233,241	2,293,900	2,510,136	1,655,044	13,692,321
Total Sources		<u>\$ 67,908,844</u>	<u>\$ 11,716,599</u>	<u>\$ 9,606,167</u>	<u>\$ 6,954,031</u>	<u>\$ 96,185,640</u>

Detail of 2019 expenditures can be found on page 9 of this report.

**City of Sioux Falls  
Monthly Financial Report  
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**Capital Program - 2019 Other Capital Expenditures Program Projects Summary**

Description	Current Budget	Expensed	Encumbered	Balance
<b>Facilities Management</b>				
Carpet Extractor	13,200	-	-	13,200
LEC Gates	37,490	47,995	-	(10,505)
Tractor	30,000	-	18,404	11,596
Data Center Fiber	100,000	-	-	100,000
<b>Total</b>	<b>180,690</b>	<b>47,995</b>	<b>18,404</b>	<b>114,291</b>
<b>Innovation &amp; Technology</b>				
Data Storage	50,003	-	-	50,003
Phone Systems	347,873	-	-	347,873
Server Blades	101,089	-	-	101,089
Switches, Routers, and Equipment	50,288	-	-	50,288
<b>Total</b>	<b>549,253</b>	<b>-</b>	<b>-</b>	<b>549,253</b>
<b>Communications</b>				
Editing System	40,000	-	-	40,000
Paper Cutter	15,000	8,319	-	6,681
Presentation Equipment (Carnegie)	1,465	-	-	1,465
Production System	120,000	26,202	-	93,798
Rebroadcasting System	50,000	-	-	50,000
<b>Total</b>	<b>226,465</b>	<b>34,521</b>	<b>-</b>	<b>191,944</b>
<b>Fire</b>				
Airbags Rescue Equipment	135,000	101,061	-	33,939
Battalion Vehicle (2)	130,000	118,403	9,795	1,802
Communication System	21,000	-	-	21,000
Decontamination System (4)	144,000	113,620	-	30,380
Fire Trucks (3)	879,741	417,749	445,942	16,050
Generators (5)	152,934	4,650	144,541	3,743
Hazmat Detection System	50,000	-	-	50,000
Hydraulic Rescue Equipment	254,458	248,937	-	5,521
Lift System	12,000	-	-	12,000
Lockbox System	41,500	45,631	-	(4,131)
Paging System	85,000	-	-	85,000
Pickup Truck	70,000	72,339	12,269	(14,608)
Rescue Boat	15,000	20,226	-	(5,226)
Rescue Equipment	30,000	-	-	30,000
SCBA Fill Compressor (2)	90,000	-	81,770	8,230
Sedans (2)	55,000	56,687	5,050	(6,737)
Shoring Kit	93,000	106,058	-	(13,058)
Thermal Camera	13,000	12,325	-	675
Trailer	124,000	17,831	-	106,169
USAR System	45,500	-	-	45,500
Warning Sirens	92,617	16,520	-	76,097
Weather Station	31,000	-	-	31,000
Wide Area Detection System	60,000	-	-	60,000
Wildland Equipment	305,474	323,612	-	(18,138)
<b>Total</b>	<b>2,930,224</b>	<b>1,675,649</b>	<b>699,367</b>	<b>555,209</b>
<b>Police</b>				
Animal Control Pickups (3)	87,803	40,126	17,860	29,817
Forensic Analyzer	25,000	23,990	-	1,010
K-9 Dog (2)	24,000	21,668	-	2,332
Motorcycles (2)	36,000	36,708	-	(708)
Patrol Vehicles (28)	779,749	122,255	594,812	62,682
Radios (mobile)	220,198	175,997	-	44,201
Servers	28,102	-	-	28,102
Spectrometer	80,000	78,198	-	1,802
Trailer	20,000	-	-	20,000
Video Technologies	185,398	2,687	-	182,711
<b>Total</b>	<b>1,486,250</b>	<b>501,629</b>	<b>612,672</b>	<b>371,949</b>
<b>Highways &amp; Streets</b>				
Air Compressor (2)	30,000	-	-	30,000
Concrete Saw	15,000	-	-	15,000
Dump Truck	131,421	-	-	131,421
GPS Units	8,000	-	-	8,000
Hydraulic Hammer	15,000	-	-	15,000
Hydroseeder	70,000	59,247	-	10,753
Pump	25,000	-	-	25,000
Retroreflectometer	28,000	17,558	-	10,442
Server Storage	50,000	-	-	50,000
Trailers (3)	105,000	-	-	105,000
Utility Trailer (2)	60,000	-	9,160	50,840
<b>Total</b>	<b>537,421</b>	<b>76,805</b>	<b>9,160</b>	<b>451,455</b>

**City of Sioux Falls  
Monthly Financial Report  
September 30, 2019**

**Capital Program - 2019 Other Capital Expenditures Program Projects Summary**

<b>Description</b>	<b>Current Budget</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Balance</b>
<b>Health</b>				
Dental Sensor	48,000	20,120	25,995	1,885
Dental Treatment Center	17,800	-	7,705	10,095
Dental Unit	66,919	-	31,143	35,776
Hematology Analyzer	75,000	-	-	75,000
Sedan	22,500	21,477	-	1,023
Van	30,000	30,478	-	(478)
X-Ray Equipment	108,000	7,705	-	100,295
<b>Total</b>	<b>368,219</b>	<b>79,780</b>	<b>64,844</b>	<b>223,596</b>
<b>Events Complex</b>				
Arena Pickup	40,600	39,705	-	895
Arena Point of System	20,000	-	-	20,000
Arena Risers	32,000	-	-	32,000
Arena Work Platform	10,735	-	-	10,735
Convention Center AV Equipment	500,000	629,607	11,178	(140,785)
Convention Center Dance Floor	20,316	-	-	20,316
Convention Center Floor Scrubber	18,000	20,372	-	(2,372)
Convention Center Key Card System	84,646	-	-	84,646
Convention Center Kitchen Equipment	25,500	-	-	25,500
Convention Center Projector	25,700	-	-	25,700
Convention Center Risers	35,000	-	-	35,000
Convention Center Vacuum	18,000	-	-	18,000
Events Center Network Equipment	750,000	-	-	750,000
Events Center Refrigerator	60,000	43,532	-	16,468
Events Center RFID System	43,592	-	-	43,592
Events Center Security System	120,000	13,815	-	106,185
<b>Total</b>	<b>1,804,089</b>	<b>747,032</b>	<b>11,178</b>	<b>1,045,879</b>
<b>Orpheum Theater</b>				
Dimmer System	32,000	-	-	32,000
Sound System	35,000	18,018	19,150	(2,168)
<b>Total</b>	<b>67,000</b>	<b>18,018</b>	<b>19,150</b>	<b>29,832</b>
<b>Washington Pavilion</b>				
AV Equipment	274,000	181,692	-	92,308
Exhibit Stands	59,620	59,620	-	-
Kirby Science Discovery Center Exhibits	503,600	193,601	-	310,000
Lighting	49,935	-	-	49,935
Tractor	45,000	44,781	-	219
UPS	57,000	-	-	57,000
<b>Total</b>	<b>989,155</b>	<b>479,693</b>	<b>-</b>	<b>509,462</b>
<b>Parks &amp; Recreation</b>				
Field Marking Machine	15,000	11,870	-	3,130
Loader	36,000	-	-	36,000
Mowers (4)	203,156	198,294	-	4,862
Pickups (4)	127,161	79,495	37,161	10,505
Roller (2)	28,500	-	-	28,500
Self-Propelled Line Painter	24,000	11,870	-	12,130
Snowmobile	1,082	-	-	1,082
Sound System	22,875	-	-	22,875
Sprayer	15,000	-	17,608	(2,608)
Tractor (4)	94,000	-	-	94,000
Tree Removal Equipment	230,100	81,719	147,080	1,301
Utility Vehicle (15)	168,800	104,202	23,264	41,334
Woodchipper	48,000	43,396	-	4,604
Zoo Endoscope	32,101	32,444	-	(343)
Zoo Kiosk	15,000	-	-	15,000
Zoo Ultrasound Machine	1,425	1,425	-	-
Zoo Utility Vehicle (3)	94,000	26,121	66,460	1,419
Zoo X-Ray Machine	43,000	-	-	43,000
<b>Total</b>	<b>1,199,199</b>	<b>590,835</b>	<b>291,573</b>	<b>316,791</b>
<b>Library</b>				
AV Equipment	89,500	-	56,300	33,200
Bookmobile	185,000	-	252,567	(67,567)
Print & AV Materials	755,000	508,391	-	246,609
<b>Total</b>	<b>1,029,500</b>	<b>508,391</b>	<b>308,867</b>	<b>212,241</b>
<b>Planning &amp; Development</b>				
Pickup (4)	23,700	-	-	23,700
<b>Total</b>	<b>23,700</b>	<b>-</b>	<b>-</b>	<b>23,700</b>

**City of Sioux Falls  
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September 30, 2019**

**Capital Program - 2019 Other Capital Expenditures Program Projects Summary**

<b>Description</b>	<b>Current Budget</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Balance</b>
<b>Public Parking</b>				
Control Equipment	150,000	-	-	150,000
Sedan	22,000	26,430	-	(4,430)
Utility Vehicle	34,000	28,883	-	5,117
<b>Total</b>	<b>206,000</b>	<b>55,314</b>	<b>-</b>	<b>150,686</b>
<b>Electric Light</b>				
AMR Meters	121,395	30,988	-	90,407
Cable Locator (2)	19,000	-	-	19,000
SCADA Equipment	52,600	36,044	11,556	5,000
<b>Total</b>	<b>192,995</b>	<b>67,032</b>	<b>11,556</b>	<b>114,407</b>
<b>Sanitary Landfill</b>				
Fume Hood	9,500	-	-	9,500
Mower	20,500	-	-	20,500
Roll-Off Containers	75,000	-	-	75,000
Server Storage	30,000	-	-	30,000
Trash Pump	50,000	-	50,558	(558)
<b>Total</b>	<b>185,000</b>	<b>-</b>	<b>50,558</b>	<b>134,442</b>
<b>Water</b>				
Air Dryer	20,000	13,705	-	6,295
AMR Equipment	386,900	331,015	21,900	33,985
DCU Equipment	10,000	-	-	10,000
Fill Valve	8,500	-	-	8,500
Flame AA Equipment	10,000	-	-	10,000
Flowmeter	20,000	-	-	20,000
Gas Chromatograph	110,000	-	117,814	(7,814)
Lime Slaker	17,000	-	-	17,000
MDS Radios	32,000	31,481	-	519
Phone System	14,023	-	-	14,023
Pumps (2)	104,573	51,511	-	53,062
Rail Car Mover	18,000	-	-	18,000
SCADA Equipment	67,434	8,459	-	58,975
Trailer	50,000	-	-	50,000
Valve Operating Equipment	69,800	39,800	-	30,000
VFD Well	58,000	43,188	-	14,812
Water Meters	400,000	357,650	-	42,350
<b>Total</b>	<b>1,396,230</b>	<b>876,809</b>	<b>139,714</b>	<b>379,707</b>
<b>Water Reclamation</b>				
Assessment Kit	25,000	24,560	-	440
Digester	9,000	-	-	9,000
Gas Scrubber	156,302	-	156,302	-
Generator	70,000	-	-	70,000
Portable Compressor	22,000	-	-	22,000
Pumps (2)	34,688	34,707	-	(19)
SCADA Equipment	80,000	83,019	-	(3,019)
Shelving	15,200	-	-	15,200
Trailer (2)	90,000	-	-	90,000
Utility Tractor	40,000	26,473	-	13,527
<b>Total</b>	<b>542,190</b>	<b>168,759</b>	<b>156,302</b>	<b>217,129</b>
<b>Revolving Fleet</b>				
Aerial Truck (4)	428,655	-	119,662	308,993
Asphalt Hotbox	50,000	-	-	50,000
Asphalt Paver	450,000	-	-	450,000
Asphalt Recycler (2)	190,000	-	-	190,000
Boost Unit	9,200	-	-	9,200
Compactor	1,050,000	902,499	-	147,501
Dozer (2)	980,000	905,000	-	75,000
Dump Truck Body	32,853	3,622	-	29,231
Flusher Truck	175,000	-	-	175,000
Forklift	30,000	-	-	30,000
Fuel System	15,000	-	-	15,000
Ironworker	9,000	17,500	-	(8,500)
Jet Vacuum Truck	366,449	371,130	-	(4,681)
Loader, Front End	225,000	-	226,935	(1,935)
Metal Lathe	17,000	-	-	17,000
Mower	52,272	52,272	-	-
Oil Distributor	22,000	-	-	22,000
Pickups (13)	307,673	294,194	25,530	(12,051)
Sander Trucks (8)	993,963	117,792	481,563	394,608
Sedans (4)	88,500	64,644	-	23,856

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**Capital Program - 2019 Other Capital Expenditures Program Projects Summary**

<b>Description</b>	<b>Current Budget</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Balance</b>
<b>Revolving Fleet (con't)</b>				
Sign Truck	135,000	43,548	142,899	(51,447)
Sweeper	225,000	299,824	-	(74,824)
Tandem Truck (2)	370,000	67,434	321,042	(18,476)
Tractor (3)	237,074	109,205	-	127,869
Trailer (2)	40,000	-	-	40,000
Trucks (4)	256,290	72,209	213,630	(29,549)
Van (2)	215,000	25,978	-	189,022
Waste Grinder	750,000	-	964,270	(214,270)
Welder	9,500	-	17,395	(7,895)
<b>Total</b>	<b>7,730,429</b>	<b>3,346,851</b>	<b>2,512,925</b>	<b>1,870,652</b>
<b>Revolving Technology</b>				
Data Storage	93,750	-	-	93,750
Microwave Equipment	637,827	79,814	-	558,013
Server Blade	582,651	44,845	-	537,806
Switches, Routers, and Equipment	509,734	-	-	509,734
	<b>1,823,962</b>	<b>124,659</b>	<b>-</b>	<b>1,699,303</b>
<b>Transit</b>				
Fixed Route Bus	191,684	-	-	191,684
GPS System	190,000	-	-	190,000
Paratransit Buses (8)	938,289	-	-	938,289
<b>Total</b>	<b>1,319,973</b>	<b>-</b>	<b>-</b>	<b>1,319,973</b>
<b>Grand Total</b>	<b>\$24,787,944</b>	<b>\$9,399,772</b>	<b>\$4,906,270</b>	<b>\$10,481,902</b>

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**Total Debt - Outstanding or Authorized**

<b>Fund (Repayment Source)</b>	<b>Purpose</b>	<b>Interest Rates**</b>	<b>Maturity Date</b>	<b>Authorized Not Issued Amount</b>	<b>Issue Amount</b>	<b>Amount Outstanding</b>	<b>Total Outstanding or Authorized</b>
<b>Governmental Revenue Bonds &amp; Notes</b>							
Sales & Use Tax Fund							
Series 2009A Sales Tax	Library & Parks (II)	4.13%	2028	\$ -	\$ 20,265,000	\$ 12,920,000	\$ 12,920,000
Series 2009B Sales Tax	Flood Control	3.14%	2029	-	31,540,000	21,160,000	21,160,000
Series 2012A Sales Tax	Events Center	3.21%	2033	-	108,440,000	95,475,000	95,475,000
Series 2012B (Taxable) Sales Tax	Events Center	1.87%	2023	-	13,705,000	4,755,000	4,755,000
Series 2016A Sales Tax	Administration Building	3.09%	2036	-	20,260,000	20,085,000	20,085,000
Series 2018A Sales Tax	Library & Parks (I) Refunding	2.14%	2025	-	10,635,000	10,635,000	10,635,000
Total Sales & Use Tax				-	-	165,030,000	165,030,000
Storm Drainage							
2008 State Revolving Note CW #27	System Construction	2.50%	2020	-	2,621,000	297,130	297,130
2018 State Revolving Note CW #39	System Construction	1.00%	N/A	429,000	8,400,000	8,400,000	8,829,000
Total Storm Drainage				429,000	-	8,697,130	9,126,130
Community Development							
State Flex Funds	Rental Rehab Loans	0.00%	2021	-	500,000	500,000	500,000
TIF District Construction Series 2008A	Cherapa Place	5.78%	2028	-	2,290,000	305,000	305,000
<b>Total Governmental Debt</b>				<b>429,000</b>		<b>174,532,130</b>	<b>174,961,130</b>
<b>Business Type Revenue Bonds &amp; Notes</b>							
Water							
Series 2017A Sales Tax	* Lewis & Clark Refunding	1.80%	2026	-	31,045,000	28,950,000	28,950,000
2008 State Revolving Note DW #6	System Improvements	2.50%	2020	-	9,938,849	-	-
2008 State Revolving Note DW #7	System Improvements	2.50%	2020	-	2,200,000	-	-
2008 State Revolving Note DW #8	System Improvements	2.50%	2019	-	2,088,645	-	-
2009 State Revolving Note DW #9	System Improvements	2.25%	2021	-	2,678,738	-	-
2009 State Revolving Note DW #10	System Improvements	2.25%	2021	-	5,819,138	866,022	866,022
2011 State Revolving Note DW #11	System Improvements	2.25%	2023	-	4,000,000	1,503,134	1,503,134
Total Water				-	-	31,319,156	31,319,156
Water Reclamation							
2005 State Revolving Note CW #21	System Improvements	2.25%	2027	-	34,813,977	16,050,203	16,050,203
2008 State Revolving Note CW #25	System Improvements	2.50%	2020	-	3,508,134	-	-
2008 State Revolving Note CW #26	System Improvements	2.50%	2020	-	3,744,000	-	-
2009 State Revolving Note CW #28	System Improvements	2.25%	2021	-	1,803,000	-	-
2009 State Revolving Note CW #29	System Improvements	2.25%	2021	-	1,211,097	-	-
2009 State Revolving Note CW #30	System Improvements	2.25%	2021	-	4,974,661	-	-
2011 State Revolving Note CW #32	System Improvements	1.25%	2023	-	23,037,837	8,490,543	8,490,543
2011 State Revolving Note CW #33	System Improvements	1.25%	2023	-	13,657,053	5,780,032	5,780,032
2012 State Revolving Note CW #34	System Improvements	2.25%	2024	-	12,040,836	6,664,088	6,664,088
2015 State Revolving Note CW #35	System Improvements	1.25%	2027	1,222,555	10,756,902	8,979,195	10,201,750
2015 State Revolving Note CW #36	System Improvements	1.25%	2028	9,509,456	16,550,544	15,403,623	24,913,079
2016 State Revolving Note CW #37	System Improvements	1.25%	N/A	2,518,219	7,233,306	6,768,781	9,287,000
2017 State Revolving Note CW #38	System Improvements	1.00%	N/A	2,845,351	8,713,774	8,713,774	11,559,125
2019 State Revolving Note CW #40	System Improvements	1.00%	N/A	25,549,149	1,259,651	1,259,651	26,808,800
Total Water Reclamation				16,095,581	-	78,109,889	119,754,619
Parking							
2018B Sales Tax	* Multi-Use Parking Ramp	3.51%	2032	-	18,540,000	17,805,000	17,805,000
<b>Total Business Type Debt</b>				<b>16,095,581</b>		<b>127,234,045</b>	<b>168,878,775</b>
<b>Total Debt</b>				<b>\$ 16,524,581</b>		<b>\$ 301,766,175</b>	<b>\$ 343,839,905</b>

\* Secured by pledge of the second penny sales and use tax but payments made from business-type funds

\*\*For bonds secured by the second penny sales tax and TIF revenues, interest rates reflect the true interest cost (TIC) calculated at the time of bond issuance.

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**Budget/Appropriation Adjustments**

Fund	Supplement	Carry-forward (CIP)	Carry-forward (OCEP)	Carryover Encumbrances (CIP)	Carryover Encumbrances (OCEP)	Budget
<b>APPROPRIATED FUNDS:</b>						
<b>General Fund Original</b>						<b>\$ 169,145,330</b>
Adjustments	\$ 732,000	\$ -	\$ -	\$ -	\$ -	732,000
<b>General Fund Adjusted</b>	<b>732,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>169,877,330</b>
<b>Entertainment Tax Original</b>						<b>\$ 9,514,020</b>
Washington Pavilion	-	879,390	550,535	53,880	59,620	1,543,425
Events Complex	-	571,989	716,989	259,127	-	1,548,105
Orpheum	-	58,138	32,000	-	-	90,138
Sioux Falls Stadium	-	65,992	-	-	-	65,992
State Theatre	1,500,000	-	-	-	-	1,500,000
<b>Entertainment Tax Adjusted</b>	<b>1,500,000</b>	<b>1,575,509</b>	<b>1,299,524</b>	<b>313,007</b>	<b>59,620</b>	<b>14,261,680</b>
<b>Sales/Use Tax Original</b>						<b>\$ 72,860,847</b>
City Council	-	-	-	-	-	-
Facilities Management	1,210,000	178,615	37,490	49,993	-	1,476,098
Innovation & Technology	-	-	459,253	-	-	459,253
Communications	-	-	1,465	-	-	1,465
Fire	-	321,445	740,863	103,047	770,361	1,935,716
Police	67,000	-	344,250	-	-	411,250
Highways and Streets	1,875,000	5,043,497	268,372	7,781,338	17,628	14,985,835
Health	-	-	27,919	-	-	27,919
Parks & Recreation	1,400,000	1,416,257	169,177	1,957,223	335,722	5,278,379
Library	-	28,457	-	40,761	-	69,218
Planning & Development	-	-	23,400	-	300	23,700
Economic Development	-	-	54,897	-	50,000	104,897
Museum	-	-	-	164,191	-	164,191
Debt Service	-	-	-	-	-	-
<b>Sales/Use Tax Adjusted</b>	<b>4,552,000</b>	<b>6,988,271</b>	<b>2,127,086</b>	<b>10,096,553</b>	<b>1,174,011</b>	<b>97,798,768</b>
<b>Railroad Relocation Plan</b>						<b>\$ -</b>
Adjustments	-	-	-	-	-	-
<b>Railroad Relocation Plan Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Development</b>						<b>\$ 6,895,151</b>
Adjustments	-	4,020,476	-	-	-	4,020,476
<b>Community Development Adjusted</b>	<b>-</b>	<b>4,020,476</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,915,627</b>
<b>Transit Original</b>						<b>\$ 9,444,401</b>
Adjustments	-	67,293	558,480	-	-	625,773
<b>Transit Adjusted</b>	<b>-</b>	<b>67,293</b>	<b>558,480</b>	<b>-</b>	<b>-</b>	<b>10,070,174</b>
<b>Storm Drainage Original</b>						<b>\$ 15,856,643</b>
Adjustments	-	10,704,456	131,420	3,331,868	-	14,167,744
<b>Storm Drainage Adjusted</b>	<b>-</b>	<b>10,704,456</b>	<b>131,420</b>	<b>3,331,868</b>	<b>-</b>	<b>30,024,387</b>
<b>Library Memorial</b>						<b>\$ 5,000</b>
Adjustments	-	-	-	-	-	-
<b>Cottam Memorial</b>						<b>\$ 400</b>
Adjustments	-	-	-	-	-	-
<b>Events Center Bond Construction Original</b>						<b>-</b>
Adjustments	-	-	-	-	-	-
<b>Events Center Bond Construction Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>T.I.F. District Fund Original</b>						<b>\$ 2,944,500</b>
Adjustments	-	-	-	-	-	-
<b>T.I.F. District Fund Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,944,500</b>
<b>Admin Building Construction Original</b>						<b>-</b>
Facilities Management	290,000	723,731	-	743,933	-	1,757,664
<b>Admin Building Construction Adjusted</b>	<b>290,000</b>	<b>723,731</b>	<b>-</b>	<b>743,933</b>	<b>-</b>	<b>1,757,664</b>
<b>Sioux Falls Flood Control Original</b>						<b>-</b>
Highways and Streets	-	-	-	-	-	-
<b>Sioux Falls Flood Control Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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**Budget/Appropriation Adjustments**

Fund	Supplement	Carry-forward (CIP)	Carry-forward (OCEP)	Carryover Encumbrances (CIP)	Carryover Encumbrances (OCEP)	Budget
<b>NON-APPROPRIATED FUNDS:</b>						
<b>Electric Light Original</b>						<b>\$ 10,431,427</b>
Adjustments	-	3,814,614	133,007	307,932	30,988	4,286,541
<b>Electric Light Adjusted</b>	-	3,814,614	133,007	307,932	30,988	<b>14,717,968</b>
<b>Public Parking Original</b>						<b>\$ 3,018,056</b>
Adjustments		456,722	-	15,065,266	-	15,521,988
<b>Public Parking Adjusted</b>	-	456,722	-	15,065,266	-	<b>18,540,044</b>
<b>Sanitary Landfill Original</b>						<b>\$ 12,142,322</b>
Adjustments		1,614,083	30,000	179,107	-	1,823,190
<b>Sanitary Landfill Adjusted</b>	-	1,614,083	30,000	179,107	-	<b>13,965,512</b>
<b>Water Original</b>						<b>\$ 38,957,404</b>
Adjustments	-	1,635,051	94,900	6,096,469	152,750	7,979,170
<b>Water Adjusted</b>	-	1,635,051	94,900	6,096,469	152,750	<b>46,936,574</b>
<b>Water Reclamation Original</b>						<b>\$ 61,862,616</b>
Adjustments	-	16,433,780	209,888	4,653,121	156,302	21,453,091
<b>Water Reclamation Adjusted</b>	-	16,433,780	209,888	4,653,121	156,302	<b>83,315,707</b>
<b>Fleet Revolving Original</b>						<b>\$ 14,484,351</b>
Adjustments	-	42,253	1,256,131	20,454	916,098	2,234,936
<b>Fleet Revolving Adjusted</b>	-	42,253	1,256,131	20,454	916,098	<b>16,719,287</b>
<b>Technology Revolving Original</b>						<b>\$ 3,686,500</b>
Adjustments	-	-	1,600,351	-	59,111	1,659,462
<b>Technology Revolving Adjusted</b>	-	-	1,600,351	-	59,111	<b>5,345,962</b>
<b>Health/Life Benefit</b>	-	-	-	-	-	<b>\$ 23,971,865</b>
<b>Workers' Compensation</b>	-	-	-	-	-	<b>\$ 1,788,400</b>
<b>Insurance Liability</b>	-	-	-	-	-	<b>\$ 1,873,404</b>
<b>Fiduciary Funds</b>	-	-	-	-	-	<b>\$ 39,400,300</b>
Original Budget (All Funds)						498,282,937
Total Adjustments						105,947,615
<b>Total Adjusted Budget (All Funds)</b>	<b>\$ 7,074,000</b>	<b>\$ 48,076,239</b>	<b>\$ 7,440,787</b>	<b>\$ 40,807,710</b>	<b>\$ 2,548,880</b>	<b>\$ 604,230,552</b>

**Supplement Detail:**

	Budget	
	Revenue	Expense
<b>May</b>		
Sales Tax Fund - Parks - Unobligated Fund Balance (Ord. 51-19)	-	1,000,000
<b>June</b>		
Sales Tax Fund - Highways & Streets - Unobligated Fund Balance (Ord. 58-19)	-	1,875,000
Sales Tax Fund - Facilities Management - Unobligated Fund Balance (Ord. 58-19)	-	1,210,000
General Government Construction Fund - Facilities Management - Unobligated Fund Balance (Ord. 58-19)	-	290,000
Sales Tax Fund - Police - Grant (Ord. 64-19)	67,000	67,000
General Fund - Police - Grant (Ord. 64-19)	132,000	132,000
<b>August</b>		
Entertainment Tax Fund - Entertainment Venues - Unobligated Fund Balance (Ord. 77-19)	-	1,500,000
<b>September</b>		
General Fund - FEMA Reimbursement/Unobligated Fund Balance (Ord. 84-19, Eff 9/13/19)	420,000	600,000
Sales Tax Fund - FEMA Reimbursement/Unobligated Fund Balance (Ord. 84-19, Eff 9/13/19)	320,000	400,000
<b>Total Effective Supplements</b>	<b>\$ 939,000</b>	<b>\$ 7,074,000</b>
<b>Approved, Not Effective Supplement Detail</b>		
<b>October</b>		
Sales Tax Fund - Parks - Donation (Ord. 94-19, Eff 10/4/19)	600,000	600,000
<b>Total Supplements</b>	<b>\$ 1,539,000</b>	<b>\$ 7,674,000</b>