

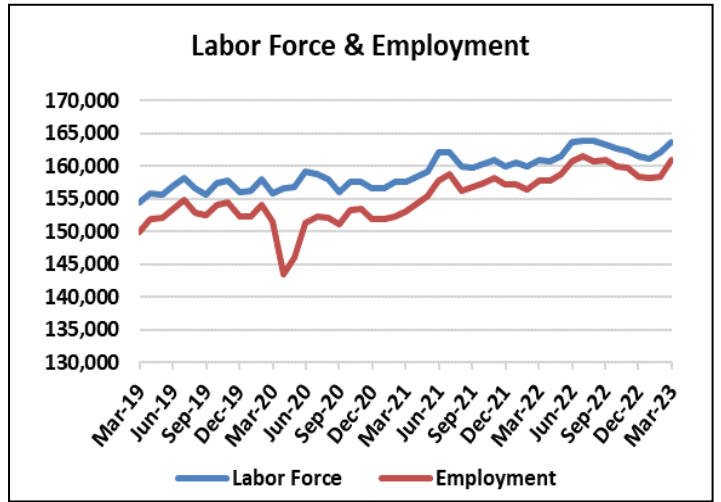
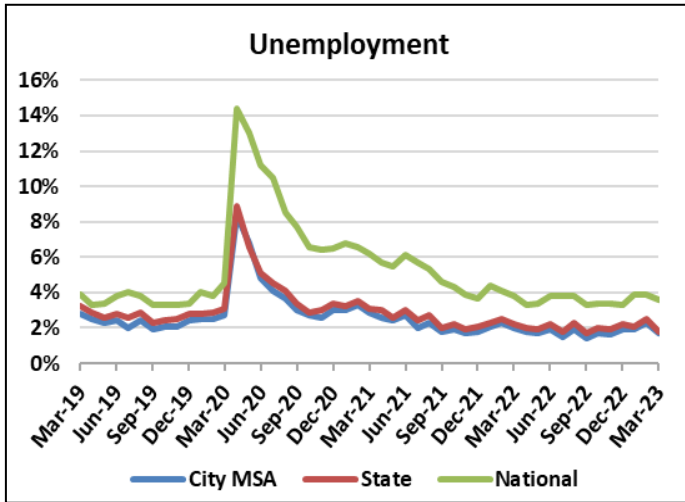
City of Sioux Falls Monthly Financial Status Report

(Unaudited)

April 30, 2023

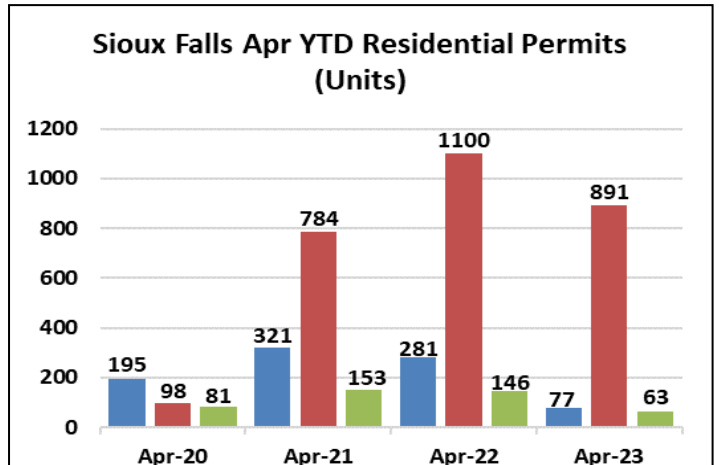
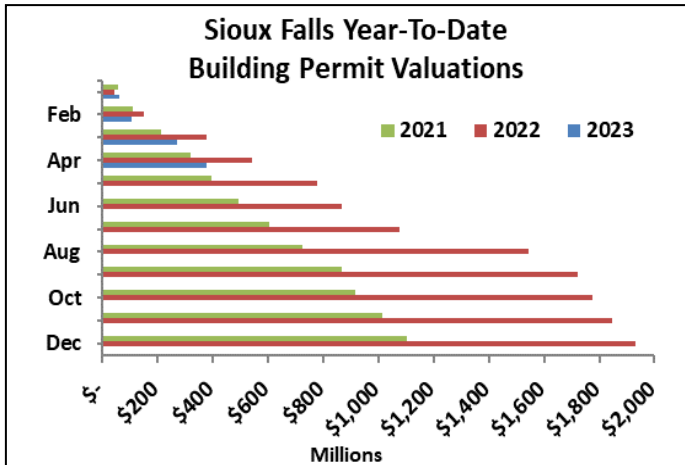
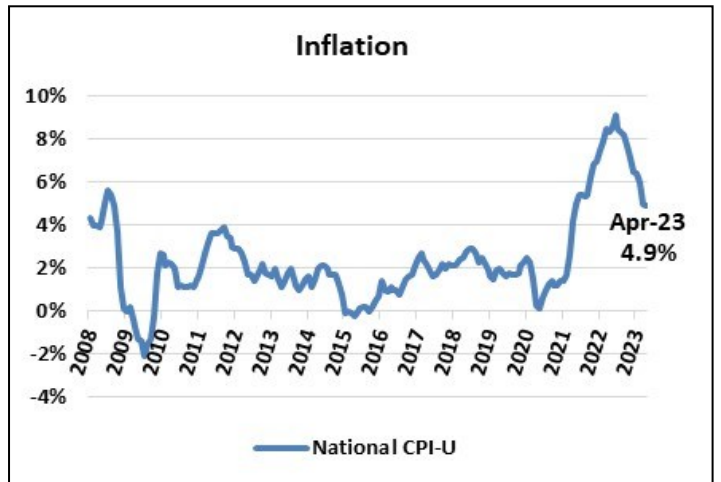
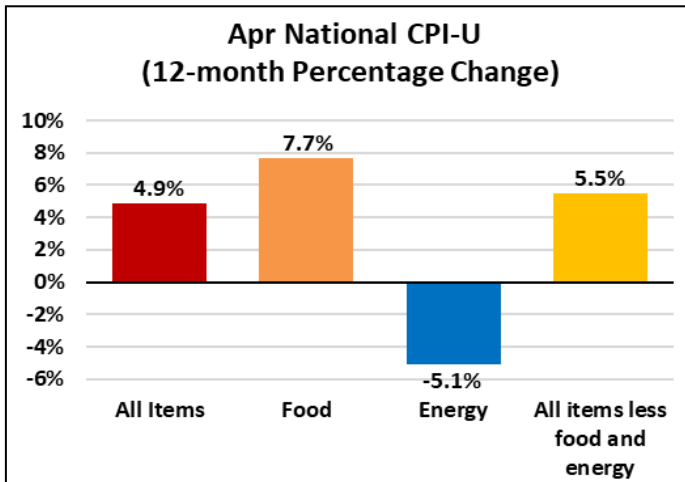
Economic and Financial Overview

April 2023

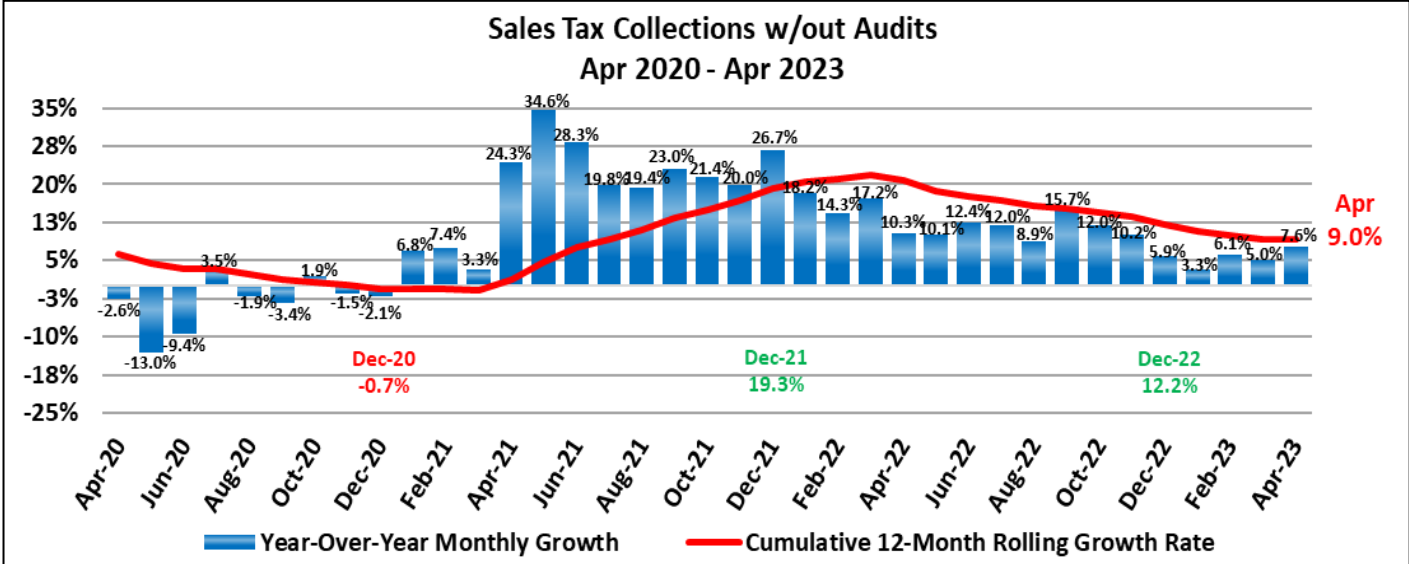


City MSA	Jan 2023	Feb 2023	Mar 2023
Unemployment	3,045	3,723	2,783
Unemployment Rate	1.9%	2.3%	1.7%

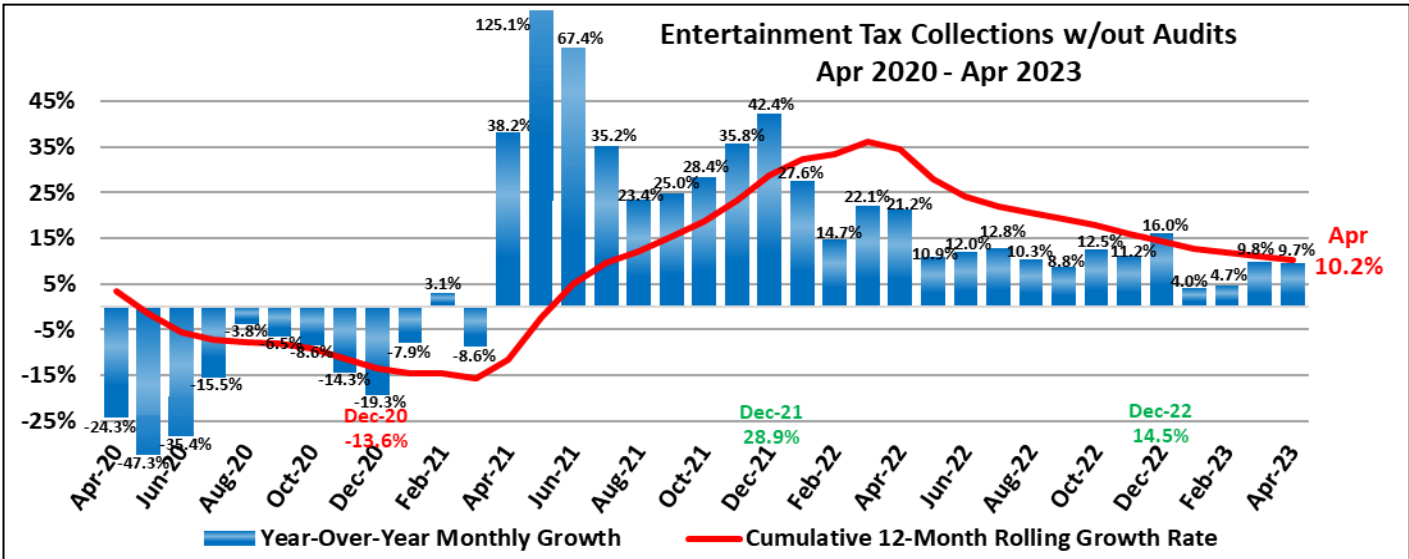
City MSA	Jan 2023	Feb 2023	Mar 2023
Labor Force	161,230	162,069	163,672
Employment	158,185	158,346	160,889



	Apr 2021	Apr 2022	Apr 2023
YTD Valuations	\$318.5	\$542.5	\$377.5



Taxable Sales Transactions by Industry (top 10 sales tax industries based on total taxable sales)	Jan 2023 vs. Jan 2022		Feb 2023 vs. Feb 2022		Mar 2023 vs. Mar 2022	
	Actual Change	% Change	Actual Change	% Change	Actual Change	% Change
Industries Experiencing Growth/Reductions						
1. Department Stores & General Merchandise Stores	\$6.8M	9%	\$6.3M	9%	\$3.8M	5%
2. Wholesale Trade of Durable & Non Durable Goods	\$5.3M	11%	\$1.0M	2%	\$5.7M	10%
3. Business Services	\$7.7M	19%	\$7.9M	24%	\$3.0M	6%
4. Eating Establishments	\$3.0M	7%	\$4.5M	11%	\$4.3M	9%
5. Remote Retailer Sales	(\$0.7M)	(2%)	\$2.0M	6%	\$0.2M	0%
6. Grocery Stores, Meat & Other Food Stores	\$1.3M	3%	\$1.7M	5%	\$0.5M	1%
7. Lumber, Hardware, and Garden Supplies	(\$0.4M)	(1%)	(\$2.5M)	(7%)	(\$2.3M)	(5%)
8. Electric, Gas, and Sanitary Services	(\$0.4M)	(1%)	\$1.6M	5%	\$0.0M	0%
9. Home Furniture, Furnishing and Equipment Stores	\$2.2M	8%	\$0.3M	1%	(\$5.6M)	(15%)
10. Manufacturing	\$5.3M	31%	\$2.3M	14%	\$3.4M	13%
Sioux Falls Total Taxable Sales (do not add; not all included)	\$39.0M	6%	\$40.0M	7%	\$51.3M	7%

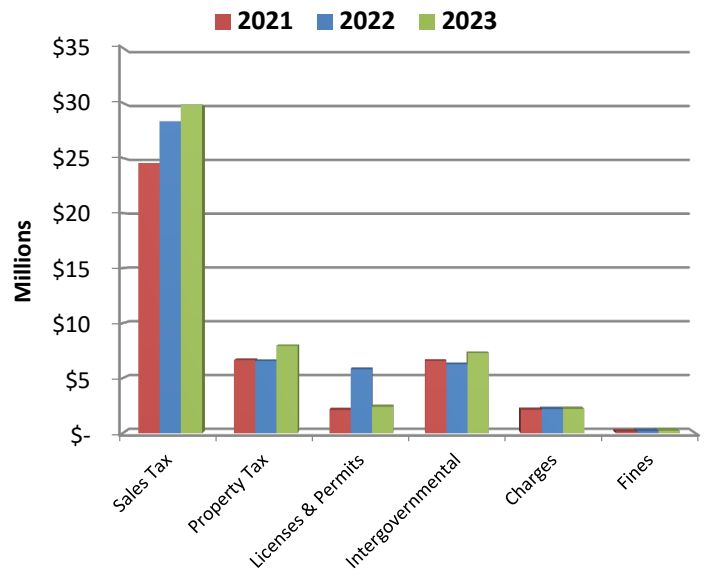


GENERAL FUND - REVENUE ANALYSIS

YTD REVENUE

	2022	% Budget	2023	% Budget
January	\$ 11,080,476	6%	\$ 12,358,069	6%
February	12,888,628	12%	\$ 11,874,461	11%
March	12,324,272	18%	\$ 12,626,646	17%
April	13,649,939	25%	\$ 16,327,688	25%
May	42,343,541	47%		
June	15,455,810	55%		
July	13,098,762	62%		
August	12,824,529	68%		
September	12,536,917	75%		
October	13,138,201	81%		
November	40,005,786	102%		
December	17,724,588	111%		
12-31 Actual	<u>\$ 217,071,449</u>	111%	<u>\$ 53,186,864</u>	25%
YTD Actuals	<u>\$ 49,943,315</u>	25%	<u>\$ 53,186,864</u>	25%
Budget	\$ 196,204,254		\$ 213,810,186	

YTD REVENUE BY SOURCE



GENERAL FUND - EXPENDITURE ANALYSIS

YTD EXPENDITURES

	2022	% Budget	2023	% Budget
January	\$ 11,542,264	5%	\$ 12,445,316	6%
February	11,905,622	11%	\$ 14,629,875	12%
March	21,754,262	21%	\$ 25,620,020	24%
April	15,696,989	28%	\$ 14,600,540	31%
May	13,713,979	34%		
June	13,555,201	40%		
July	27,706,657	53%		
August	13,904,884	59%		
September	13,747,043	65%		
October	13,707,589	72%		
November	13,340,029	78%		
December	41,504,250	97%		
12-31 Actual	<u>\$ 212,078,770</u>	97%	<u>\$ 67,295,751</u>	31%
YTD Actuals	<u>\$ 60,899,138</u>	28%	<u>\$ 67,295,751</u>	31%
Budget	\$ 219,187,423		\$ 218,840,029	

YTD EXPENDITURES BY DEPARTMENT

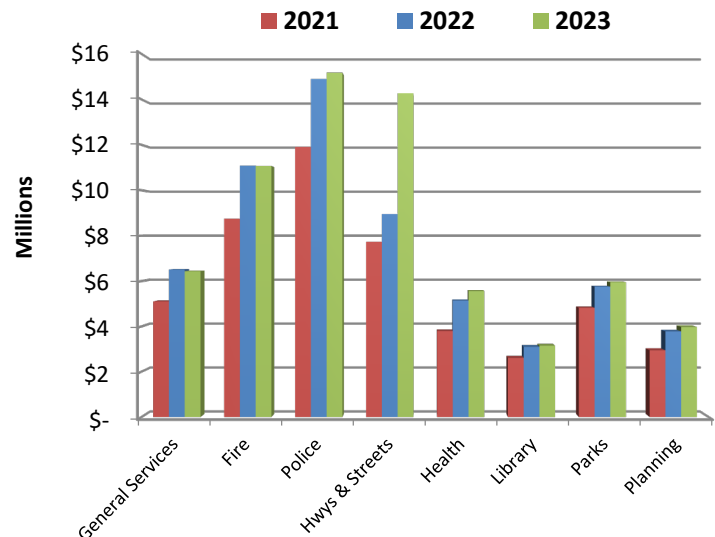


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FUND SUMMARIES

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 **available fund balance** 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.

The focus of the internal service and enterprise funds within this monthly financial status report is on **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 Summary..... 1

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 budget.

Sales & Use Tax Summary..... 2

The Sales & Use Tax Fund 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.

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.

Municipal Sales & Use Tax Collections (Accrual Basis)..... 3

This report provides the detail 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 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.

Compilation of Other Funds 4-6

Special Revenue Funds 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, Housing Fund, Transit 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 proprietary funds and trust funds). This fund type includes the TIF Fund, Public Safety Facility Construction 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.

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 fund type includes the Library Memorial Fund and Cottom Memorial Fund.

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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, fleet management, and centralized facilities 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 power and distribution, 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 9-11

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 12-15

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.

ARPA and LGA Project Summary

American Recovery Plan Act (ARPA) and Local Government Assistance (LGA) Project Summary 16

This project summary is organized on a departmental basis. It provides a general overview of the allocation of American Recovery Plan Act and Local Governmental Assistance funds to be used for various city projects, initiatives, and other related costs.

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
April 30, 2023

General Fund Summary - Fund 100 (33% of year lapsed)

Available Fund Balance (25% Policy Target)			YTD Percentage of Budget		
	Current Budget	Actual			
Available Fund Balance Jan 1	\$ 82,816,956	\$ 82,816,956			
Revenues	213,810,186	53,186,864			
Expenditures	(218,840,029)	(67,295,751)			
Net Change in Fund Balance	(5,029,843)	(14,108,887)			
Original Unspent Budget Assumption	4,400,000	4,400,000			
Available Fund Balance	\$ 82,187,113	\$ 73,108,069			
% Available Fund Balance to Budget	37.6%	33.4%			
Unrestricted Cash Balance	\$ 59,319,677				
% Available Cash Balance to Budget	27.1%				

Category	2021	2022	2023
Revenue	24%	26%	25%
Expenditures	26%	29%	31%

Budget Status						
Revenue	Current Budget	Actual Revenue	Long/(Short)	2023 YTD % of Budget	2022 YTD % of Budget	2021 YTD % of Budget
Taxes						
Property Tax	\$ 78,572,716	\$ 7,903,839	\$ (70,668,877)	10%	9%	9%
Sales Tax	89,548,565	29,840,789	(59,707,776)	33%	37%	35%
Frontage Tax	5,099,347	616,624	(4,482,723)	12%	10%	10%
Lodging Tax	1,225,000	356,343	(868,657)	29%	31%	22%
CVB BID Tax	2,135,000	607,778	(1,527,222)	28%	28%	23%
Other	113,500	34,630	(78,870)	31%	24%	39%
Total Taxes	176,694,128	39,360,003	(137,334,125)	22%	23%	22%
Licenses and Permits	6,652,959	2,402,469	(4,250,490)	36%	91%	36%
Intergovernmental Revenue						
Federal and State Grants	10,852,042	3,290,233	(7,561,809)	30%	27%	39%
Motor Vehicle Licenses	3,250,000	341,417	(2,908,583)	11%	9%	10%
County Support	1,345,000	336,250	(1,008,750)	25%	25%	25%
Liquor Tax Reversion	1,000,046	309,782	(690,264)	31%	31%	57%
Bank Franchise Tax	2,000,000	2,904,372	904,372	145%	167%	264%
Health and Fire Reversion	939,000	-	(939,000)	0%	0%	20%
Wheel Tax	200,000	61,938	(138,062)	31%	28%	28%
Other	86,759	43,710	(43,049)	50%	57%	45%
Total Intergovernmental Revenue	19,672,847	7,287,702	(12,385,145)	37%	34%	47%
Charges for Goods and Services	8,313,452	2,210,256	(6,103,196)	27%	24%	24%
Fines and Forfeitures	619,000	232,674	(386,326)	38%	30%	23%
Investment Revenue	550,000	1,204,184	654,184	219%	-188%	-13%
Other Revenue	1,307,800	489,575	(818,225)	37%	11%	27%
Total General Fund Revenue	\$ 213,810,186	\$ 53,186,864	\$ (160,623,322)	25%	26%	24%
Expenditures by Department	Current Budget	Actual Expenditures	Budget Balance	2023 YTD % of Budget	2022 YTD % of Budget	2021 YTD % of Budget
Mayor	\$ 901,903	\$ 307,609	\$ 594,294	34%	26%	25%
City Council	1,687,638	572,905	1,114,733	34%	34%	34%
Attorney	2,743,624	698,893	2,044,731	25%	32%	24%
HR	2,393,446	659,486	1,733,959	28%	26%	31%
Finance	3,851,449	1,125,749	2,725,700	29%	31%	27%
Facilities Management	2,653,635	730,081	1,923,554	28%	26%	32%
Innovation & Technology	6,383,281	1,722,193	4,661,088	27%	31%	24%
Communications	2,897,002	617,670	2,279,332	21%	31%	25%
Total General Government	23,511,977	6,434,585	17,077,392	27%	30%	27%
Fire	34,829,430	11,070,942	23,758,488	32%	34%	27%
Police	50,567,315	15,179,453	35,387,863	30%	33%	27%
Total Public Safety	85,396,745	26,250,394	59,146,351	31%	33%	27%
Total Highways & Streets	33,019,137	14,267,711	18,751,427	43%	30%	27%
Total Public Health	19,514,360	5,560,117	13,954,242	28%	29%	26%
Parks	24,832,729	5,947,977	18,884,752	24%	25%	23%
Libraries	9,895,647	3,149,693	6,745,954	32%	33%	30%
Total Culture & Recreation	34,728,376	9,097,670	25,630,706	26%	27%	25%
Total Planning & Development Services	13,017,835	3,975,274	9,042,561	31%	17%	24%
Transfers	9,651,599	1,710,000	7,941,599	18%	18%	15%
Total General Fund Expenditures	\$ 218,840,029	\$ 67,295,751	\$ 151,544,278	31%	29%	26%

**City of Sioux Falls
Monthly Financial Report
April 30, 2023**

Sales/Use Tax Fund Summary - Fund 253 (33% of year lapsed)

Unreserved Fund Balance & Cash Status:			
Fund Balance January 1	\$ 82,727,827	Cash Balance January 1	\$ 93,686,088
Deferred Revenues	17,950,445	Change in Cash Balance	18,058,646
Less Restricted	(21,193,930)	Cash Balance April 31	\$ 111,744,734
Less Committed (Encumbered/Carryforwards)	(61,711,122)		
Available Fund Balance January 1	17,773,220	Less Designated Cash	(5,080,961)
Less Reserve	(3,000,000)	Less Restricted Cash	(571,191)
Less Supplemental Appropriation (Ord. 09-23)	(3,000,000)	Less Cash in Trust	(33,710,752)
Current Available Fund Balance	\$ 11,773,220	Available Cash Balance	\$ 72,381,829

Budget Status:				
Revenue	Current Budget	Actual	Long(Short)	
Taxes	\$ 89,548,565	\$ 29,840,789	\$ (59,707,776)	
Federal and State Grants	5,166,617	632,889	(4,533,728)	
Interest Earned on Trust Investments	250,000	1,280,118	1,030,118	
Platting Fees	3,120,000	622,648	(2,497,352)	
Contributions	33,394,570	7,878,684	(25,515,886)	
Other	842,984	46,090	(796,894)	
Total Sales/Use Tax Fund Revenue	\$ 132,322,736	\$ 40,578,983	\$ (91,743,753)	
Expenditures by Department	Current Budget	Expended	Encumbered	Balance
Facilities Management	\$ 1,359,751	\$ 4,618	\$ 28,483	\$ 1,326,651
Communications	425,809	-	-	425,809
Fire	7,177,718	274,422	3,297,652	3,605,643
Police	3,745,754	587,173	1,605,484	1,553,097
Highways & Streets	110,571,178	8,403,397	47,133,112	55,034,669
Health	417,167	29,232	166,888	221,047
Park/Recreation	53,053,745	813,883	12,742,898	39,496,964
Library	1,881,194	679,502	212,435	989,257
Planning & Development Services	255,000	25,000	-	230,000
Total Departmental Expenditures	178,887,315	10,817,227	65,186,951	102,883,138
Total Debt Service and Transfers Out	20,091,828	18,466	20,000	20,053,362
Total Sales/Use Tax Fund	\$ 198,979,143	\$ 10,835,693	\$ 65,206,951	\$ 122,936,500

City of Sioux Falls
Monthly Financial Report
April 30, 2023

Municipal Sales/Use Tax Collections (Accrual Basis)

	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax		Lodging Tax	
	2023 1%	2022 1%	2023 1%	2022 1%	2023 1%	2022 1%	2023 1%	2022 1%
January	\$ 8,846,594	\$ 8,563,251	\$ 8,846,594	\$ 8,563,251	\$ 847,976	\$ 815,525	\$ 73,312	\$ 67,860
February	6,729,813	6,345,565	6,729,813	6,345,565	791,067	755,359	71,617	71,267
March	6,298,217	5,999,722	6,298,217	5,999,722	776,942	708,424	77,976	74,671
April	7,823,965	7,268,007	7,823,965	7,268,007	986,338	899,451	133,438	104,739
May	-	6,932,092	-	6,932,092	-	884,829	-	97,477
June	-	7,203,538	-	7,203,538	-	888,767	-	118,860
July	-	8,385,513	-	8,385,513	-	947,824	-	142,951
August	-	7,471,720	-	7,471,720	-	961,207	-	153,593
September	-	8,022,046	-	8,022,045	-	954,645	-	149,130
October	-	7,857,901	-	7,857,901	-	922,143	-	124,092
November	-	7,558,329	-	7,558,329	-	934,815	-	121,304
December	-	7,327,861	-	7,327,861	-	898,087	-	93,805
Total Current Collections YTD	\$ 29,698,589	\$ 28,176,545	\$ 29,698,589	\$ 28,176,545	\$ 3,402,323	\$ 3,178,758	\$ 356,343	\$ 318,537
Percent Change Current Collections YTD	5.4%	15.0%	5.4%	15.0%	7.0%	21.3%	11.9%	41.9%
Adjustments to Current Collections								
State Audit Collections/Adjustments	155,820	148,234	155,820	148,234	757	686	-	-
City Economic Development Refund (ORD 42-05)	(13,620)	-	(13,620)	-	-	-	-	-
Net Reportable Revenue YTD	\$ 29,840,789	\$ 28,324,779	\$ 29,840,789	\$ 28,324,779	\$ 3,403,079	\$ 3,179,444	\$ 356,343	\$ 318,537
Percent Change YTD Net Reportable Revenue	5.4%	15.5%	5.4%	15.5%	7.0%	21.3%	11.9%	41.9%

City of Sioux Falls
Monthly Financial Report
April 30, 2023

Compilation of Other Funds (33% of year lapsed)

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	\$ 22,610,544	\$ 22,610,544		Total	\$ 19,675,336
Less Restricted	(6,196,303)	(6,196,303)		Available	<u>\$ 19,675,336</u>
Spendable Fund Balance	16,414,241	16,414,241			
Revenues	10,767,191	3,711,106	34%		
Expenditures					
Events Complex (Operating & Capital)	6,425,766	411,045	6%		
Orpheum Theatre (Operating & Capital)	1,524,876	314,467	21%		
Washington Pavilion (Operating & Capital)	11,827,689	794,963	7%		
Sioux Falls Stadium (Operating & Capital)	962,651	30,224	3%		
Total Expenditures	<u>20,740,981</u>	<u>1,550,699</u>	<u>7%</u>		
Net Change in Fund Balance	(9,973,790)	2,160,407			
Less Encumbered & Committed		14,314,847			
Available Fund Balance	<u>\$ 6,440,451</u>	<u>\$ 4,259,801</u>			

HOUSING 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	\$ 28,061,585	\$ 28,061,585		Total	\$ 9,839,957
Less Restricted	(21,350,571)	(21,350,571)		Designated	5,711,059
Spendable Fund Balance	6,711,014	6,711,014		Restricted	1,874,275
Revenues	7,009,389	2,485,438	35%	Available	<u>\$ 2,254,624</u>
Expenditures	12,771,456	1,643,483	13%		
Net Change in Fund Balance	(5,762,067)	841,956			
Available Fund Balance	<u>\$ 948,947</u>	<u>\$ 7,552,970</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	\$ 12,277,497	\$ 12,277,497		Total	\$ 6,042,175
Less Restricted	(358,844)	(358,844)		Available	<u>\$ 6,042,175</u>
Spendable Fund Balance	11,918,653	11,918,653			
Revenues					
Federal Grants	14,520,652	-			
State Operating	73,856	-			
Transfers In (General Fund & Sales Tax Fund)	7,723,599	-			
Miscellaneous	-	-			
Total Revenues	<u>22,318,107</u>	<u>-</u>			
Expenditures					
Operating	12,708,550	3,976,478	31%		
Capital	11,403,447	-			
Total Expenditures	<u>24,111,997</u>	<u>3,976,478</u>	<u>16%</u>		
Net Change in Fund Balance	(1,793,890)	(3,976,478)			
Available Fund Balance	<u>\$ 10,124,763</u>	<u>\$ 7,942,175</u>			

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Compilation of Other Funds (33% of year lapsed)

STORM DRAINAGE FUND (272)

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

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 11,281,491	\$ 11,281,491		Total	\$ 11,093,274
Less Restricted	-	-		Available	<u>\$ 11,093,274</u>
Spendable Fund Balance	11,281,491	11,281,491			
Revenues	18,570,032	1,951,480	11%		
Expenditures					
Operating	4,791,997	800,869	17%		
Capital	20,230,719	690,311	3%		
Debt Service	1,219,593	616,351	51%		
Total Expenditures	<u>26,242,309</u>	<u>2,107,531</u>	8%		
Net Change in Fund Balance	(7,672,276)	(156,051)			
Available Fund Balance	<u>\$ 3,609,215</u>	<u>\$ 11,125,440</u>			

T.I.F. DISTRICT FUND (396)

Description: Improvements funded by Tax Increment Financing.

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 22	\$ 22		Total	\$ 50,539
Less Restricted	-	-		Restricted	539
Spendable Fund Balance	22	22		Trust	-
Revenues	7,735,000	390,781	5%	Available	<u>\$ 50,000</u>
Expenditures	7,735,000	390,264	5%		
Net Change in Fund Balance	-	516			
Available Fund Balance	<u>\$ 22</u>	<u>538</u>			

OUTSTANDING T.I.F. DISTRICTS

TIF #/Location	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 Reimbursable Approved Project Costs (Less Financing Costs)
TIF #10 Lumber Exchange	2010-2030	778,651	15,363	23,611,595	446,472	3,538,628	4,750,000
TIF #11 Bancroft	2011-2031	295,270	5,826	3,630,351	68,646	446,346	475,000
TIF #12 DeKalb Lofts	2011-2031	15,112,683	298,173	27,141,376	513,216	1,240,067	1,503,000
TIF #13 Raven	2012-2032	4,571,705	90,200	15,824,380	299,223	1,235,098	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,691,952	33,382	14,416,753	272,606	1,548,890	2,224,000
TIF #15 Sports Complex	2012-2032	271,775	5,362	47,731,100	902,547	6,211,715	10,262,772 ²
TIF #16 Whittier Heights	2012-2032	258,187	5,094	20,318,674	384,206	1,071,966	2,820,000
TIF #18 Phillips Avenue Lofts	2013-2033	770,775	15,207	10,152,468	191,973	816,487	2,560,000
TIF #20 Washington Square	2015-2035	357,287	7,049	21,617,315	408,762	1,351,385	2,900,000
TIF #21 Cascade (Phillips)	2017-2037	396,256	7,818	26,109,454	493,704	839,929	4,100,000
TIF #23 Foundation Park North	2020-2040	3,522,542	86,197	127,313,107	2,755,438	-	94,371,313
TIF #24 Steel District	2021-2041	1,591,054	31,391	2,635,043	49,826	-	21,508,407
TIF #25 Cherapa Place	2021-2041	24,102,300	475,538	23,583,357	445,938	-	25,375,592

¹ Values represent amounts levied in 2022 and payable in 2023.

² Total cost reimbursement is estimated to be \$7.3 million.

LIBRARY MEMORIAL FUND (482)

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

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 41,289	\$ 41,289		Total	\$ 41,699
Less Restricted	(24,767)	(24,767)		Restricted	24,767
Spendable Fund Balance	16,522	16,522		Available	<u>\$ 16,932</u>
Revenues	300	504	168%		
Expenditures	5,000	-			
Net Change in Fund Balance	(4,700)	504			
Available Fund Balance	<u>\$ 11,822</u>	<u>\$ 17,026</u>			

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Compilation of Other Funds (33% of year lapsed)

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	\$ 5,592	\$ 5,592		Total	\$ 5,648
Less Restricted	(2,000)	(2,000)		Restricted	2,000
Spendable Fund Balance	<u>3,592</u>	<u>3,592</u>		Available	<u>\$ 3,648</u>
Revenues	50	68	137%		
Expenditures	<u>2,000</u>	<u>-</u>			
Net Change in Fund Balance	<u>(1,950)</u>	<u>68</u>			
Available Fund Balance	<u>\$ 1,642</u>	<u>\$ 3,660</u>			

PUBLIC SAFETY FACILITY CONSTRUCTION FUND (593)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 19,583,266	\$ 19,583,266		Total	\$ 15,554,496
Less Restricted	-	-		Trust	16,986,915
Spendable Fund Balance	<u>19,583,266</u>	<u>19,583,266</u>		Available*	<u>\$ (1,432,419)</u>
Revenues	-	289,982			
Expenditures	<u>19,112,180</u>	<u>4,239,577</u>	22%		* Reimbursement from Trust
Net Change in Fund Balance	<u>(19,112,180)</u>	<u>(3,949,595)</u>			
Available Fund Balance	<u>\$ 471,086</u>	<u>\$ 15,633,671</u>			

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	\$ 275,351	\$ 275,351		Total	\$ -
Less Restricted	-	-		Trust	-
Spendable Fund Balance	<u>275,351</u>	<u>275,351</u>		Available	<u>\$ -</u>
Revenues	-	1,104			
Expenditures	<u>276,455</u>	<u>276,455</u>	100%		
Net Change in Fund Balance	<u>(276,455)</u>	<u>(275,351)</u>			
Available Fund Balance	<u>\$ (1,104)</u>	<u>\$ 0</u>			

*Fund is now closed as of March 31, 2023

INTERNAL SERVICE FUND CASH BALANCES

	<u>Balance, Jan. 1</u>	<u>Balance, Apr. 30</u>	<u>Increase/(Decrease)</u>
Centralized Facilities Fund (848)	\$ 7,250,276	\$ 6,962,582	\$ (287,694)
Fleet Revolving Fund (851)	7,218,454	6,005,376	(1,213,078)
City Health/Life Benefit Fund (852)	17,322,698	16,570,594	(752,104)
Workers' Compensation Fund (855)	5,469,661	6,519,021	1,049,360
Technology Revolving Fund (857)	3,526,246	5,173,244	1,646,998
Property Liability and Risk Fund (880)	3,375,333	3,428,663	53,330

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

	POWER & DISTRIBUTION	PUBLIC PARKING	LANDFILL	WATER	WATER RECLAMATION
Operating Revenue	\$ 3,319,264	\$ 1,183,823	\$ 3,609,791	\$ 9,876,547	\$ 13,178,471
Operating Expenses	<u>(2,356,776)</u>	<u>(943,189)</u>	<u>(3,685,459)</u>	<u>(8,922,190)</u>	<u>(9,048,717)</u>
Operating Income	962,488	240,634	(75,668)	954,357	4,129,754
Adjustment of Operating Income to Cash Flow Basis*	<u>(780,978)</u>	<u>217,335</u>	<u>917,005</u>	<u>1,307,433</u>	<u>24,510,252</u>
*Add back depreciation and adjust for changes in receivables and payables					
CASH FLOWS FROM OPERATING ACTIVITIES	181,510	457,969	841,337	2,261,790	28,640,006
Cash Flows from Capital and Related Financing Activities					
Capital Activities	(886,787)	-	(135,325)	(1,237,782)	(14,935,748)
Transfers	-	-	-	-	-
Financing (Debt) Activities	<u>(729)</u>	<u>(715)</u>	<u>(2,372)</u>	<u>(7,457)</u>	<u>(4,229,875)</u>
TOTAL CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(887,516)	(715)	(137,697)	(1,245,239)	(19,165,623)
CASH FLOWS FROM INVESTING ACTIVITIES	107,143	47,035	286,224	188,080	289,027
Net increase (Decrease) in Cash	(598,863)	504,289	989,864	1,204,631	9,763,410
Cash and Cash Equivalents, Beginning January 1	<u>9,087,658</u>	<u>3,331,188</u>	<u>22,884,906</u>	<u>9,962,636</u>	<u>16,155,996</u>
Cash and Cash Equivalents, Ending	8,488,795	3,835,477	23,874,770	11,167,267	25,919,406
Restricted Cash	<u>-</u>	<u>(1,885,779)</u> ¹	<u>(11,296,552)</u> ²	<u>(7,227,865)</u> ¹	<u>-</u>
AVAILABLE CASH AND CASH EQUIVALENTS	<u>\$ 8,488,795</u>	<u>\$ 1,949,698</u>	<u>\$ 12,578,218</u>	<u>\$ 3,939,402</u>	<u>\$ 25,919,406</u>

¹ Debt Service Reserve

² Closure/Postclosure Costs

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Capital Program - 2023 Capital Program Fund and Department Summary

Fund/Department	Current Budget	Expensed	Encumbered	Balance	% Expended & Encumbered
Entertainment Tax					
Events Complex	\$ 4,458,589	\$ 82,731	\$ 1,679,190	\$ 2,696,668	40%
Orpheum	913,140	192,315	27,900	692,925	24%
Washington Pavilion	8,980,704	74,390	6,127,901	2,778,413	69%
Sioux Falls Stadium	327,073	15,223	30,978	280,872	14%
Total Entertainment Tax	14,679,505	364,658	7,865,969	6,448,878	56%
Sales Tax					
Facilities Management	1,359,751	4,618	28,483	1,326,651	2%
Communications	425,809	-	-	425,809	0%
Fire	7,177,718	274,422	3,297,652	3,605,643	50%
Police	3,745,754	587,173	1,605,484	1,553,097	59%
Highways & Streets	110,571,178	8,403,397	47,133,112	55,034,669	50%
Health	417,167	29,232	166,888	221,047	47%
Parks & Recreation	53,053,745	813,883	12,742,898	39,496,964	26%
Library	1,881,194	679,502	212,435	989,257	47%
Planning & Development Services	255,000	25,000	-	230,000	10%
Total Sales Tax	178,887,315	10,817,227	65,186,952	102,883,137	42%
Transit	11,403,447	-	5,449,982	5,953,465	48%
Storm Drainage	20,230,719	690,311	1,939,756	17,600,651	13%
Public Safety Facility Bond Construction	19,112,180	4,239,577	14,855,220	17,383	100%
Electric Light	7,009,206	886,787	3,641,784	2,480,634	65%
Public Parking	165,000	-	-	165,000	0%
Sanitary Landfill	10,038,487	135,325	877,105	9,026,058	10%
Water	29,331,523	1,244,782	8,091,912	19,994,829	32%
Water Reclamation	254,796,205	14,935,748	168,521,217	71,339,240	72%
Facilities Management	8,039,564	300,747	1,634,351	6,104,466	24%
Fleet	14,936,246	2,784,956	3,662,053	8,489,237	43%
Technology Revolving	2,997,734	13,050	-	2,984,685	0%
Total Capital (CIP & OCEP)	\$ 571,627,131	\$ 36,413,167	\$ 281,726,301	\$ 253,487,663	56%

**City of Sioux Falls
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Capital Program - 2023 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/			Balance
				Transfers	Expensed	Encumbered	
Facilities Management							
06012	Centralized Facilities Improvements	I	7,600,255	-	297,384	1,490,752	5,812,119
06015	LEC Chiller Replacement	I	127,060	-	7,980	30,732	88,348
06016	Centralized Facilities Land Acquisition	N	1,325,000	-	-	-	1,325,000
Fire							
09008	Land Acquisition for Future Fire Stations	PD	464,610	-	-	-	464,610
09017	Public Safety Training Center	I	22,079,681	-	4,308,724	15,778,098	1,992,859
09018	Fire Station Digital Signage	I	57,460	-	57,460	-	-
Highways & Streets							
11006	Arterial Street Improvements		21,978,463	(5,837,000)	-	-	16,141,463
11012	Arterial Intersection Improvements	I	1,696,080	(911,199)	129,555	318,236	337,090
11064	Arrowhead Parkway Improvements	I	8,951,582	100,000	103,595	406,496	8,541,492
11071	69th, Vineyard Ave to Sycamore Ave	W	227,708	-	-	45,009	182,699
11089	85th St, Louise Ave to Tallgrass Av	I	97,960	-	(30)	2,029	95,961
11106	Minnesota Ave, 57th to Ralph Rogers	C	26,262	-	-	-	26,262
11107	Tallgrass Avenue Improvements	D	468,111	-	57,009	380,403	30,699
11108	57th Street from Vets Pkwy to Six Mile Rd	I	1,111,237	5,835,000	438,204	6,276,557	231,476
11109	Cliff Ave form 49th to 56th Street	I	239,301	(100,000)	6,715	71,557	61,029
11110	Sycamore from Benson to 60th St N	I	998,598	25,000	4,607	955,963	63,029
11113	VP-Western Ave from Western to Cliff	D	291,708	1,320,000	88,190	207,981	1,315,537
11114	VP-MinnAve from Western to Cliff	D	43,571	830,000	-	-	873,571
11115	VP-Cliff Ave from Western to Cliff	D	721,067	1,495,000	4,144	936	2,210,987
11120	So Vet Parkway Construction	D	4,954,750	250,000	130,391	1,892,956	3,181,404
11122	Cliff Avenue and 85th Street Area Imp	I	7,778	4,810,000	61,907	4,591,146	164,725
11123	Westport Avenue Improvements	PD	43,636	-	-	30,102	13,534
11127	85th Street from Louise Ave to Minn Ave	PD	105,840	-	34,956	61,783	9,101
11128	Ebenezer Ave from Madison St to 5th	PD	118,614	-	34,270	5,945	78,400
11003	Major Street Reconstruction		11,780,696	(10,805,696)	-	-	975,000
11097	Minnesota Ave, Russell to 18th St	I	1,410,178	505,000	667,827	1,040,685	206,667
11105	57th St from Western Ave to Minn Ave	C	1	-	-	-	1
11015	Collector Street Expansion	I	1,596,943	50,000	128,778	1,433,274	84,892
11001	Concrete Pavement Restoration	D	4,894,389	150,000	10,382	827,590	4,206,417
11002	School Dist/Park Site Coordination	N	5,975,928	(4,640,000)	-	-	1,335,928
11007	Downtown Area Street & Utility Improvements	D	2,513,665	(1,379,304)	56,285	215,642	862,434
11008	Communications Network Upgrade	C	260,951	(35,000)	3,024	30,019	192,908
11009	Right-of-Way Acquisition	D	2,088,772	(2,088,801)	(30)	-	1
11010	Traffic Signal Improvements	I	249,546	345,000	21,116	566,741	6,690
11011	Railroad Crossing Improvements	D	221,359	-	12,230	135,636	73,492
11013	SDDOT Project Coordination	D	483,474	(75,000)	-	125,519	282,955
11014	Bridge & Retaining Wall Rehabilitation	D	5,996,393	-	48,008	93,989	5,854,396
11016	26th St & I-229 Area Improvements	W	308,913	-	-	155,191	153,722
11017	85th St & I-29 Improvements	N	1,059,911	-	-	-	1,059,911
11018	ADA Improvements	I	1,598,606	50,000	70,549	1,112,484	465,573
11027	Street Lights in Newly Developed Areas	N	402,465	-	17,515	-	384,950
11028	60th Street North Improvements	N	500	-	-	-	500
11029	49th St Extension	SC	1,512,947	(798,000)	5,035	167,149	542,763
11030	LED Street Light Upgrade Program	I	641,375	(32,000)	331,654	67,469	210,253
11066	Rail Yard Development	D	83,893	-	14,415	59,510	9,968
11067	Veterans Parkway Construction	I	2,231,392	700,000	33,175	753,986	2,144,231
11073	Core Neighborhood Reconstruction	D	3,711,606	-	269,940	127,437	3,314,229
11074	Surface Treatment Program	I	2,098,404	-	-	1,653,951	444,453
11075	Pedestrian & Bicycle Improvements	D	1,186,175	-	3,780	37,786	1,144,609
11076	41st St Improvements	I	2,020,219	25,000	23,617	1,414,656	606,947
11079	Asphalt Street Rehabilitation	I	8,874,520	-	39,415	6,880,957	1,954,148
11080	Marion Road from I90 to the North	I	2,064,962	100,000	279,009	1,698,356	187,598
11086	Bridge Reconstruction Program	I	10,124,730	14,505,000	5,224,131	19,169,387	236,213
11088	Salt Storage Facility	D	77,496	-	-	58,489	19,007
11098	Benson Rd & I-229 Area Improvements	I	2,857,212	300,000	83,580	2,421,766	651,866
11099	Minnesota Avenue & I229 Improvements	PD	489,286	-	18,552	-	470,734
11100	Cliff Ave & I-229 Improvements	PD	433,854	300,000	179,803	66,612	487,440
11104	33rd Street Improvements	D	77,539	-	-	30,475	47,064
11125	ADA Transition Plan Improvements	D	600,000	-	27,246	42,610	530,144
11126	Pole Replacement Program	I	299,668	-	-	99,668	200,000

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

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Capital Program - 2023 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/		Expensed	Encumbered	Balance
				Transfers				
Highways & Streets -Storm Drainage								
11020	Drainage Improvements in Developing Areas	I	5,254,737	(1,900,000)		(102,798)	45,624	3,411,912
11021	Sump Pump Collection Systems	I	500,000	-		126,080	158,346	215,574
11022	Unforeseen Drainage Improvements	I	769,228	-		180	212,970	556,077
11023	Drainage Conveyance Improvements	I	3,653,564	-		57,646	239,470	3,356,449
11026	Covell Area Basin Drainage Improvements	D	29,694	-		-	-	29,694
11046	Non-point Bank Stabilization	I	4,414,017	-		-	75,775	4,338,242
11065	Indian Mound Retaining Wall Rehab	D	170,000	-		-	52,312	117,688
11078	Flood Control System Improvements	D	580,744	-		6,821	21,711	552,212
11087	Regional Storm Water Analysis & Imp	I	3,017,171	-		24,693	317,962	2,674,516
11121	Opportune Acquisition for Drainage	D	537,247	-		367,916	22,523	146,808
Events Complex								
13001	Arena Building Improvements	N	200,000	(200,000)		-	-	-
13005	Convention Center Building Improvements	I	957,718	140,000		20,666	531,207	545,845
13013	Sioux Falls Stadium Improvements	D	310,000	-		7,150	16,250	286,600
13014	Events Center Improvements	I	918,740	-		10,251	98,109	810,380
Washington Pavilion								
13003	Washington Pavilion Building Improvements	I	7,103,033	-		74,390	5,999,465	1,029,178
Orpheum Theatre								
13002	Orpheum Building Improvements	I	833,140	-		146,520	27,900	658,720
Parks & Recreation								
14001	Falls Park Development	D	11,303,939	-		29,534	217,552	11,056,853
14004	Arrowhead Park Development	D	6,353	-		1,215	5,138	-
14008	Park Land Acquisition	PD	2,800,291	-		197,185	-	2,603,106
14009	Aquatic Improvements	D	1,977,000	-		47,000	-	1,930,000
14013	Harmodon Park Improvements	SC	21,276	-		-	12,611	8,665
14014	River Greenway Improvements	D	15,371,096	-		30,212	453,173	14,887,712
14026	Zoo Master Plan Improvements	I	8,304,360	30,000		179,270	7,917,201	237,889
14034	Arboretum & East Sioux Falls Park Developme	I	30,605	-		-	-	30,605
14063	Skate Park Improvements	D	35,500	-		-	-	35,500
14068	ADA Transition Plan Improvements	D	378,000	-		9,850	39,400	328,750
14072	Elmwood Golf Course Clubhouse	D	400,000	-		-	381,947	18,053
14079	Greenway and Trail Improvements	D	2,476,180	-		53,144	194,598	2,228,437
14080	Neighborhood Park Improvements	I	219,956	-		-	183,646	36,309
14081	Cyclical Park Infra Improvements	I	1,243,333	-		1,228	1,062,574	179,532
14082	Community/Regional Park Improvement	I	5,383,293	(30,000)		120,684	1,257,004	3,975,605
Planning & Development Services								
16001	Sculpture Walk	N	35,000	-		-	-	35,000
16002	Core Façade Revitalization	N	220,000	-		25,000	-	195,000
Public Parking								
19001	Parking Lot & Parking Ramp Improvements	N	65,000	-		-	-	65,000
Electric Light								
20001	Unforeseen Electrical System Replacement	I	547,938	-		41,536	-	506,402
20002	Circuit Improvements	I	5,168,370	-		804,149	3,479,164	885,057
20004	Electronic Automated Meter Reading	I	10,321	-		-	-	10,321
20005	Light & Power Facility Improvements	PD	834,709	-		15,442	18,675	800,592
20006	Wood Pole Improvements	I	731,844	-		-	-	731,844
Sanitary Landfill								
21001	Leachate Recirculation	I	941,140	-		26,009	151,369	763,761
21002	Land Acquisition	D	200,000	-		-	-	200,000
21003	Perimeter Fencing	N	25,000	-		-	-	25,000
21004	Building Improvements	D	5,717,511	-		11,238	17,758	5,688,515
21007	Relocation of Wall Lake Drainageway	N	795,000	-		-	-	795,000
21011	Sanitary Landfill Expansion	I	861,837	-		98,078	707,977	55,782
21012	Landfill Closure	N	840,000	-		-	-	840,000
Water								
22001	Land Acquisition	PD	320,000	-		-	-	320,000
22002	Other Mains, Unforeseen Water Projects	N	1,000,000	-		-	7,400	992,600
22003	City Wide Water Main Replacements	I	3,854,521	(250,000)		1,050	66,972	3,536,498
22005	Water Purification Building Improvements	I	1,974,975	-		375,631	347,029	1,252,315
22007	Water Collector Well Improvements	SC	7,688,485	25,000		43,008	162,200	7,508,277
22011	Foundation Park Water Main	C	1,307,932	-		26,409	27,476	1,254,047
22037	Transmission Main Rehabilitation	I	1,426,720	100,000		17,373	1,415,738	93,610
22061	Water Purification Master Plan	PD	10,976	-		-	6,558	4,418

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
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Capital Program - 2023 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/		Expensed	Encumbered	Balance
				Transfers				
Water Reclamation								
23001	Sanitary Sewers - Other Mains	I	2,378,036	-		112,911	949,390	1,315,735
23002	Pipe Lining Project	I	678,040	1,730,000		87,297	2,050,317	270,426
23003	Manhole Rehabilitation Project	N	212,000	-		-	-	212,000
23004	East Side Future Interceptor	I	94,066	-		28,020	-	66,046
23014	Brandon Rd Lift Station Parallel Force Main	SC	1,677,101	-		-	1,127,074	550,027
23024	Main Pump Station Replacement	W	102,362	-		28,565	57,995	15,803
23032	ESS Basin 18.1 Sanitary Sewer	SC	658,446	-		564,730	-	93,716
23034	Basin 15 Sanitary Sewer Extension	D	32,697,945	-		253,519	568,372	31,876,054
23035	Basin 17 Trunk Sewer Phase 1	D	59,912	-		-	34,912	25,000
23037	Infill & Infiltration Reduction Program	N	50,000	-		-	-	50,000
23040	Foundation Park - Phase 2	N	520,000	-		-	-	520,000
23043	Facility Expansion Planning	I	189,746,469	-		12,897,703	154,526,074	22,322,692
23044	Pump Station 218 Improvements	I	3,723,082	-		15,630	3,586,911	120,541
23045	Pump Station 240 Force Main	I	5,046,912	(1,730,000)		357,677	359,510	2,599,724
23046	Basin 17 Sanitary Extension	I	1,155,540	-		248,806	721,551	185,183
23047	South Side Interceptor Replacement	I	1,791,380	-		663	1,657,246	133,472
23048	Pump Station 215 Improvements	SC	169,019	-		-	50,726	118,293
23049	Gravity Thickener Mechanism Rehab	D	1,132,009	-		10,573	54,786	1,066,650
23050	Water Reclamation Building Improvement	D	2,488,600	-		-	10,000	2,478,600
23051	Opportune Land Acquisitions	D	100,000	-		-	-	100,000
23052	Southeast Basins Sanitary Sewer Imp	D	1,189,000	-		-	-	1,189,000
Fleet								
24011	Chamber Fuel Site Improvements	N	126,000	-		-	-	126,000
24012	Underground Storage Tanks	D	868,990	-		-	1,155	867,835
24013	Maintenance Shop Improvements	N	298,000	-		-	43,260	254,740
Transit								
29012	Transit Office Remodel	D	2,507,702	-		-	82,302	2,425,400
			\$ 517,212,406	\$ 2,908,000		\$ 30,833,945	\$ 264,868,078	\$ 224,418,383

Transfers to/(from) OCEP -
 Transfers to/(from) Operating Budget -
\$ 2,908,000

Arterial Streets Funding					
<u>Uses</u>	2009-2020	2021	2022	2023 YTD	Life-to-Date
Total Arterial Street Expenditures	\$ 109,749,163	\$ 8,102,159	\$ 17,503,307	\$ 795,709	\$ 136,150,338
Sources					
Sales Tax	\$ 93,140,193	\$ 5,351,480	\$ 13,175,544	\$ 173,061	\$ 112,469,808
Street Platting Fees	15,979,440	2,750,679	4,327,763	622,648	23,680,530
Total Sources	\$ 109,749,163	\$ 8,102,159	\$ 17,503,307	\$ 795,709	\$ 136,150,338

Detail of 2023 expenditures can be found on page 9 of this report.

City of Sioux Falls
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Capital Program - 2023 Other Capital Expenditures Program Projects Summary

Description	Current			
	Budget	Expensed	Encumbered	Balance
Facilities Management				
EV Charger	\$ 100,000	\$ -	\$ -	\$ 100,000
Pickup (3)	175,000	-	141,350	33,650
Utility Vehicle	35,000	-	-	35,000
Uninterrupted Power Supply - LEC	25,000	-	-	25,000
Vacuum, Rideon	12,000	-	-	12,000
Total	347,000	-	141,350	205,650
Communications				
Drone (2)	15,000	-	-	15,000
Presentation Equipment	395,000	-	-	395,000
Production System	15,809	-	-	15,809
Total	425,809	-	-	425,809
Fire				
Alerting System	521,000	-	7,895	513,105
Ambulance	280,000	1,795	289,465	(11,260)
Defibrillator	114,773	773	-	114,000
Fire Trucks (2)	963,978	3,590	976,075	(15,687)
Fitness Equipment	20,500	-	-	20,500
Generator	65,000	-	64,750	250
Hazmat Detection System	110,000	-	-	110,000
Pickups (2)	155,000	1,795	116,989	36,216
Pumper Equipment	635,000	3,563	568,814	62,623
Radios	36,500	-	-	36,500
Search Cameras	34,000	-	-	34,000
Rescue Equipment	140,000	-	-	140,000
SCBA Equipment	15,000	-	-	15,000
SUV	49,951	51,555	1,350	(2,954)
Trailer	30,000	-	-	30,000
Truck	-	1,399	-	(1,399)
Truck, Brush	279,311	65,981	215,125	(1,795)
Victim Locator	10,890	-	-	10,890
Warning Sirens	93,250	15,569	318	77,363
Wildland Truck	133,995	1,795	133,995	(1,795)
Total	3,688,147	147,816	2,374,775	1,165,557
Police				
Animal Control Pickups (4)	140,168	59,684	-	80,484
Chromograph, Gas	75,000	-	-	75,000
Digital Recorder	70,000	-	-	70,000
Digital Storage	906,381	-	-	906,381
Drone	7,600	-	-	7,600
Freezer	25,000	-	-	25,000
K-9 Dog	16,000	-	-	16,000
Key Tracer	25,000	-	22,431	2,569
Motorcycles (3)	54,000	-	-	54,000
Patrol Vehicles (28)	2,057,780	216,409	1,583,053	258,319
Radios	285,000	311,080	-	(26,080)
Tactical Robot	31,780	-	-	31,780
Trailer, Speed (2)	18,000	-	-	18,000
Utility Vehicle	9,700	-	-	9,700
Video Technologies	24,345	-	-	24,345
Total	3,745,754	587,173	1,605,484	1,553,097
Highways & Streets				
Air Compressor	21,824	21,824	-	-
Anti Icing Machine	72,185	26,343	-	45,842
Asphalt Mill	500,000	571,350	-	(71,350)
Concrete Equipment	70,885	-	-	70,885
Concrete Saw	25,000	-	-	25,000
Manhole Saw	30,000	-	-	30,000
Message Center	10,000	-	-	10,000
Radios	3,212	-	-	3,212
Sign Display	125,000	-	-	125,000
Skidsteer Equipment	30,000	-	-	30,000
Snow Gates	40,000	-	35,275	4,725
Traffic Control Equipment	80,000	-	17,380	62,620
Trailer	15,000	-	-	15,000
Total	1,023,106	619,517	52,655	350,934
Highways & Streets -Storm Drainage				
SCADA Equipment	50,000	-	-	50,000
Sprayer	30,000	30,000	-	-
Tractor	10,500	10,500	-	-
Utility Vehicle	30,000	-	33,423	(3,423)
Wood Chipper	25,000	-	15,530	9,470
Total	145,500	40,500	48,953	56,047

**City of Sioux Falls
Monthly Financial Report
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Capital Program - 2023 Other Capital Expenditures Program Projects Summary

Description	Current			
	Budget	Expensed	Encumbered	Balance
Health				
Autoclave	15,000	-	12,231	2,769
Colposcopy	20,000	-	-	20,000
Dental Compressor	25,000	-	36,764	(11,764)
Dental Imaging	19,874	-	-	19,874
Dental Vacuum	9,900	-	-	9,900
Hematology Analyzer	13,000	-	-	13,000
Medication Dispensing System	117,893	-	117,893	-
SUV	31,500	29,232	-	2,268
Utility Vehicle (2)	30,000	-	-	30,000
Medical Transport Van	48,000	-	-	48,000
X-Ray Equipment (2)	87,000	-	-	87,000
Total	417,167	29,232	166,888	221,047
Events Complex				
Arena Ice Makers	10,000	-	-	10,000
Arena Scrubber	18,000	-	-	18,000
Arena Truck	180,000	-	178,900	1,100
Convention Center Banquet Carts	75,000	-	-	75,000
Convention Center Chairs	275,000	-	-	275,000
Convention Center Convection Oven	1,499	2,314	265	(1,081)
Convention Center Dance Floor	60,000	-	-	60,000
Convention Center Forklift	45,000	-	38,678	6,322
Convention Center Griddle	7,632	-	7,632	-
Convention Center Roll Carpet	150,000	-	-	150,000
Convention Center Scrubber	25,000	-	-	25,000
Convention Center Tables	50,000	-	-	50,000
Events Center Chairs	500,000	-	-	500,000
Events Center Concesssion Equipment	105,000	-	-	105,000
Events Center Ice Maker	25,000	-	-	25,000
Events Center Forklift	45,000	-	38,678	6,322
Events Center Lobby Display	325,000	-	222,000	103,000
Event Center Marquee	250,000	-	151,500	98,500
Event Center Mower	15,000	-	15,720	(720)
Events Center Tractor	30,000	49,500	-	(19,500)
Events Center Video Board	250,000	-	396,500	(146,500)
Sioux Falls Stadium Refrigerator	8,073	8,073	-	-
Sioux Falls Stadium Washer	9,000	-	14,728	(5,728)
Total	2,459,203	59,887	1,064,602	1,334,715
Washington Pavilion				
AV Equipment	65,000	-	-	65,000
Benches	75,000	-	94,302	(19,302)
Chairs	70,000	-	-	70,000
Dishwasher	25,000	-	-	25,000
Forklift	35,000	-	-	35,000
KSDC Exhibits	500,000	-	-	500,000
Printer	17,000	-	-	17,000
Sound System	840,000	-	-	840,000
Steam Oven	20,000	-	34,134	(14,134)
Ticketing System	230,671	-	-	230,671
Total	1,877,671	-	128,436	1,749,235
Orpheum Theater				
AV Equipment	65,000	45,795	-	19,205
Scrubber, Floor	15,000	-	-	15,000
Total	80,000	45,795	-	34,205
Parks & Recreation				
Aerial Bucket Truck	300,000	-	-	300,000
Aquatic Equipment	30,299	-	7,899	22,400
Field Groomer (2)	50,000	-	64,565	(14,565)
Kitchen Equipment	30,000	-	-	30,000
Lighting Display	15,000	-	-	15,000
Line Painter, Robotic	2,000	-	2,000	-
Log Truck	250,000	-	-	250,000
Mowers (11)	621,361	-	196,971	424,390
Pickups (12)	648,933	135,570	518,204	(4,841)
Skidloader	55,000	-	-	55,000
Snowgun, Portable	70,000	-	-	70,000
Soil Conditioner	11,000	-	-	11,000
Sprayer	19,000	-	-	19,000
Tractor (4)	237,004	-	71,330	165,674
Toolcat	180,000	-	-	180,000
Tree Removal Equipment	5,468	-	-	5,468
Truck	45,000	-	56,575	(11,575)
Utility Vehicle (8)	229,011	-	100,511	128,500

**City of Sioux Falls
Monthly Financial Report
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Capital Program - 2023 Other Capital Expenditures Program Projects Summary

Description	Current			
	Budget	Expensed	Encumbered	Balance
Parks & Recreation - Zoo				
Zamboni	11,111	-	-	11,111
Zoo Animal Restraints	21,000	-	-	21,000
Zoo Isolation Cages	15,000	-	-	15,000
Zoo Kiosk	23,400	-	-	23,400
Zoo Medical Equipment	8,977	8,991	-	(14)
Zoo Mister	15,000	-	-	15,000
Zoo Mower	40,000	-	-	40,000
Zoo Paging System	8,000	-	-	8,000
Zoo Phone System	30,000	-	-	30,000
Zoo Tractor	110,000	-	-	110,000
Zoo Video Display	21,000	-	-	21,000
Total	3,102,564	144,561	1,018,055	1,939,948
Library				
Audio Visual Equipment	130,223	25,998	56,224	48,000
Checkout Equipment	189,000	142,981	13,445	32,574
Document Stations	17,140	17,140	-	-
Material Handlers	568,580	285,974	142,766	139,839
Microfilm Reader	16,400	-	-	16,400
Print & AV Materials	859,851	207,408	-	652,443
Shelving	100,000	-	-	100,000
Total	1,881,194	679,502	212,435	989,257
Public Parking				
Sweeper	55,000	-	-	55,000
Utility Vehicle	45,000	-	-	45,000
Total	100,000	-	-	100,000
Electric Light				
AMR Meters	10,000	-	-	10,000
Bucket Truck	147,131	-	-	147,131
Forklift	55,000	-	-	55,000
Trailer (2)	36,000	-	31,666	4,334
Trailer, Wire	100,000	-	121,617	(21,617)
Truck, Locator (2)	33,381	33,381	-	-
Total	381,512	33,381	153,283	194,849
Sanitary Landfill				
Floor Sweeper	30,000	-	-	30,000
SCDA Equipment	400,000	-	-	400,000
Server Storage	30,000	-	-	30,000
Signs	18,000	-	-	18,000
Trash Pump	50,000	-	-	50,000
Total	528,000	-	-	528,000
Water				
Absorption Furnace	15,713	15,713	-	-
Actuator	20,000	-	-	20,000
AMR Equipment	650,000	104,249	-	545,751
Communication Headsets	20,000	-	-	20,000
DCU Equipment	10,000	-	-	10,000
Fill Stations	30,000	-	-	30,000
Flowmeter (2)	60,000	-	-	60,000
Forklift	35,000	-	-	35,000
Generator Equipment	32,500	-	-	32,500
HVAC Unit, Rooftop	39,675	-	36,900	2,775
Lab Equipment	70,000	-	-	70,000
Pumps	95,000	-	-	95,000
SCADA Equipment	82,141	8,610	72,849	682
Truck	180,000	-	212,816	(32,816)
Turbidity Meter	120,000	-	-	120,000
VFD Well	30,000	-	-	30,000
Water Meters	950,000	140,992	-	809,008
Total	2,440,028	269,564	322,565	1,847,899
Water Reclamation				
Air Release Valve	40,000	-	-	40,000
Audio Visual Equipment	30,000	-	-	30,000
Camera, Transporter	60,000	-	-	60,000
Compressor (2)	34,403	34,403	-	-
Density Meter	30,000	-	-	30,000
Flowmeter (2)	630,239	-	44,640	585,599
Gravity Pump	8,500	-	-	8,500
Incubator	15,000	11,500	-	3,500
Lab Equipment	20,000	9,427	200	10,373
Manhole Cutter	30,000	-	-	30,000
Microwave Analyzer	22,000	15,140	-	6,860
Mower	22,000	21,961	-	39
Pump (3)	660,000	-	-	660,000
SCADA Equipment	130,000	18,658	30,112	81,230

**City of Sioux Falls
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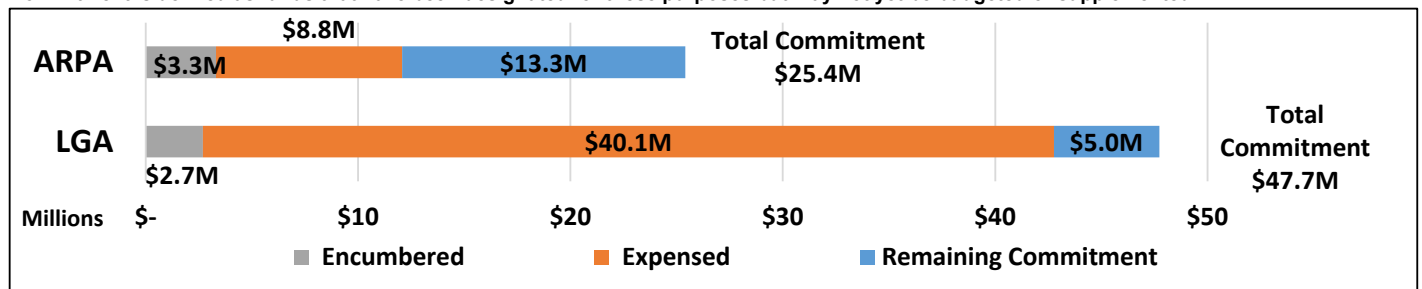
Capital Program - 2023 Other Capital Expenditures Program Projects Summary

Description	Current			
	Budget	Expensed	Encumbered	Balance
Water Reclamation (con't)				
SUV	70,000	-	67,320	2,680
Tractor	155,010	-	-	155,010
Trailer (2)	155,211	13,200	145,211	(3,200)
Trailer, Livebottom	125,000	-	-	125,000
Tripod (2)	25,000	-	-	25,000
Truck, Flatbed	125,000	-	99,650	25,350
Truck, Service	43,191	-	43,191	-
Vactor Truck	500,000	-	-	500,000
Valve Actuator	76,200	-	-	76,200
Van	25,000	-	-	25,000
VFD Well (2)	165,581	-	153,103	12,478
Total	3,197,335	124,289	583,427	2,489,619
Revolving Fleet				
Asphalt Paver	24,314	-	-	24,314
Backhoe (2)	300,000	-	308,633	(8,633)
Broom Truck	87,500	87,500	-	-
Bucket Truck	200,000	-	-	200,000
Compactor (3)	3,794,865	-	2,494,865	1,300,000
Crane	20,000	-	-	20,000
Dozer (2)	2,430,000	1,130,000	-	1,300,000
Dump Truck (3)	585,000	-	109,650	475,350
Excavators (2)	800,000	-	-	800,000
Floor Scrubber	15,000	-	-	15,000
Flusher Truck	300,000	-	166,279	133,721
Haul Truck	850,000	-	-	850,000
Lift	85,000	-	-	85,000
Loader	375,000	330,931	-	44,069
Mower	21,000	-	-	21,000
Pickups (14)	622,000	153,719	298,088	170,193
Planer	175,000	-	-	175,000
Remote Monitoring	30,000	-	-	30,000
Roller	40,000	-	-	40,000
Sander Trucks (15)	1,195,384	528,101	-	667,283
Sedan	35,000	33,448	-	1,552
Semi Truck	165,000	-	-	165,000
Sandbagger	25,000	-	-	25,000
Sweeper	360,000	295,308	-	64,692
SUV (2)	83,000	84,028	-	(1,028)
Tire Equipment	40,000	-	23,719	16,281
Toolcat (2)	200,000	-	-	200,000
Tractor	95,000	-	-	95,000
Trash Pump	36,000	-	-	36,000
Trucks (4)	445,000	-	148,715	296,285
Utility Vehicles (2)	46,000	35,853	-	10,147
Van (6)	199,193	106,069	67,688	25,436
Vehicle Lubrication System	44,000	-	-	44,000
Vehicle Washer Equipment	50,000	-	-	50,000
Total	13,773,256	2,784,956	3,617,638	7,370,662
Revolving Technology				
Microwave Equipment	1,051,411	-	-	1,051,411
Server Blade	1,158,616	-	-	1,158,616
Switches, Routers, and Equipment	787,706	13,050	-	774,657
	2,997,734	13,050	-	2,984,685
Transit				
Bus Shelter (9)	180,000	-	-	180,000
Camera System	250,000	-	-	250,000
Fare Boxes	165,616	-	-	165,616
Fixed Route Bus (17)	8,190,129	-	5,310,129	2,880,000
Lift	60,000	-	57,551	2,449
Server Cradlepoints	50,000	-	-	50,000
Total	8,895,745	-	5,367,680	3,528,065
Grand Total	\$51,506,726	\$5,579,223	\$16,858,224	\$29,069,279

American Recovery Plan Act (ARPA) and Local Government Assistance (LGA) Project Summary

Description		Commitment*	Expensed	Encumbered	Remaining Commitment*
Finance					
Administration	ARPA	\$ 15,689	\$ 15,689	\$ -	\$ -
Personal Protective Equipment & Mobile Technology	LGA	572,439	572,439	-	-
QOL II and Flood Control Bonds Prepayments	LGA	25,200,000	25,200,000	-	-
	Total	25,788,128	25,788,128	-	-
Fire					
Public Safety Training Facility Construction	LGA	2,499,501	2,081,702	-	417,799
	Total	2,499,501	2,081,702	-	417,799
Police					
Youth & Community Violence Intervention - Call to Freedom	ARPA	500,000	180,191	319,809	-
Youth & Community Violence Intervention - Compass Center	ARPA	400,000	76,789	323,211	-
Public Safety Crime Prevention	ARPA	550,000	-	-	550,000
	Total	1,450,000	256,980	643,020	550,000
Highways & Streets					
Benson Big Sioux Bridge Deck Replacement	ARPA	1,250,000	-	-	1,250,000
Arterial Street Improvements	LGA	4,000,000	4,000,000	-	-
	Total	5,250,000	4,000,000	-	1,250,000
Health					
Behavioral Health and Disaster Response - Helpline Center	ARPA	350,000	199,164	150,836	-
Behavioral Health and Disaster Response - Avera	ARPA	350,000	219,232	130,768	-
Eat Well Sioux Falls	ARPA	400,000	-	-	400,000
Operation Hope Fund	LGA	500,000	500,000	-	-
	Total	1,600,000	918,396	281,604	400,000
Washington Pavilion					
Cornice and Roof Replacement	ARPA	2,200,000	71,625	2,128,375	-
	Total	2,200,000	71,625	2,128,375	-
Parks & Recreation					
River Greenway Improvements	ARPA	9,500,000	-	-	9,500,000
River Greenway Improvements	LGA	1,000,000	396,342	451,923	151,735
YMCA Youth Center Support and Youth Outreach	LGA	500,000	220,000	280,000	-
Parks Expansion: Dakota Aquarium & Butterfly House	LGA	800,000	-	-	800,000
Parks Expansion: Tomar Tennis Courts	LGA	512,500	77,287	435,213	-
Neighborhood Park Improvements (Hayward Park)	LGA	2,250,000	2,052,044	164,496	33,459
Zoo Master Plan Improvements	LGA	1,400,000	338,746	1,061,255	-
Falls Parks Improvements (Jacobson Plaza)	LGA	2,000,000	340,710	51,297	1,607,994
	Total	17,962,500	3,425,128	2,444,184	12,093,188
Planning & Development					
Workforce and Economic Diversification – Discovery District	LGA	3,500,000	3,500,000	-	-
	Total	3,500,000	3,500,000	-	-
Accessible Housing					
Administration	ARPA	99,382	99,382	-	-
Core Neighborhood Acquisition and Accessible Housing Initiative	ARPA	1,600,000	694,827	155,173	750,000
Safety and Home Grant Program	ARPA	1,400,000	413,628	95,637	890,735
Public Safety Home Ownership Program	LGA	500,000	120,000	-	380,000
Housing Fund Investment	LGA	2,500,000	677,450	245,500	1,577,050
	Total	6,099,382	2,005,288	496,309	3,597,785
Water Reclamation					
Water Reclamation System Expansion	ARPA	6,800,000	6,800,000	-	-
	Total	6,800,000	6,800,000	-	-
	Grand Total	\$ 73,149,511	\$ 48,847,247	\$ 5,993,492	\$ 18,308,772

*Commitment is defined as funds that have been designated for these purposes but may not yet be budgeted or supplemented.



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Total Debt - Outstanding or Authorized

Fund (Repayment Source)	Purpose	Interest Rates**	Maturity Date	Authorized Not Issued Amount	Issue Amount	Amount Outstanding	Total Outstanding or Authorized
Governmental Revenue Bonds & Notes							
Sales & Use Tax Fund							
Series 2012A Sales Tax	Events Center	3.21%	2033	-	108,440,000	\$ 74,685,000	\$ 74,685,000
Series 2012B (Taxable) Sales Tax	Events Center	1.87%	2023	-	13,705,000	2,000,000	2,000,000
Series 2016A Sales Tax	Administration Building	3.09%	2036	-	20,260,000	17,910,000	17,910,000
Series 2018A Sales Tax	Library & Parks (I) Refunding	2.14%	2025	-	10,635,000	4,995,000	4,995,000
Series 2020A Sales Tax	Public Safety Facility	2.42%	2040	-	42,315,000	39,705,000	39,705,000
Total Sales & Use Tax				-		139,295,000	139,295,000
Storm Drainage							
2018 State Revolving Note CW #39	System Construction	1.00%	2030	-	8,829,000	5,899,393	5,899,393
2021 State Revolving Note CW #42	System Construction	1.00%	N/A	5,793,163	3,664,237	3,527,770	9,320,933
Total Storm Drainage				5,793,163		9,427,163	15,220,326
Community Development							
State Flex Funds	Rental Rehab Loans	0.00%	2022	-	600,000	600,000	600,000
All Funds							
Right to Use Leases	Right to Use Assets	0.24%-3.14%	2027	-	3,368,429	3,368,429	-
Total Governmental Debt					5,793,163	152,690,592	155,115,326
Business Type Revenue Bonds & Notes							
Water							
Series 2017A Sales Tax	* Lewis & Clark Refunding	1.80%	2026	-	31,045,000	18,550,000	18,550,000
2023 State Revolving Note DW #12	System Improvements	1.88%	N/A	12,500,000	-	-	12,500,000
Total Water				12,500,000		18,550,000	31,050,000
Water Reclamation							
2005 State Revolving Note CW #21	System Improvements	2.25%	2027	-	34,813,977	8,631,933	8,631,933
2011 State Revolving Note CW #32	System Improvements	1.25%	2023	-	23,037,837	33,640	33,640
2011 State Revolving Note CW #33	System Improvements	1.25%	2023	-	13,657,053	369,766	369,766
2012 State Revolving Note CW #34	System Improvements	2.25%	2024	-	12,040,836	1,984,781	1,984,781
2015 State Revolving Note CW #35	System Improvements	1.25%	2027	1,189,232	10,790,225	5,032,620	6,221,852
2015 State Revolving Note CW #36	System Improvements	1.25%	2028	-	16,550,544	9,372,401	9,372,401
2016 State Revolving Note CW #37	System Improvements	1.25%	2029	-	7,350,585	4,209,556	4,209,556
2017 State Revolving Note CW #38	System Improvements	1.00%	2029	-	9,515,974	6,126,135	6,126,135
2019 State Revolving Note CW #40	System Improvements	1.50%	2041	936,991	25,871,809	24,081,111	25,018,102
2020 State Revolving Note CW #41	System Improvements	2.50%	2042	18,510,660	23,114,340	22,617,453	41,128,113
2021 State Revolving Note CW #43	System Improvements	2.00%	N/A	18,500,000	-	-	18,500,000
2022 State Revolving Note CW #44	System Improvements	2.00%	N/A	123,000,000	-	-	123,000,000
Total Water Reclamation				162,136,883		82,459,397	244,596,280
Parking							
2018B Sales Tax	* Multi-Use Parking Ramp	3.51%	2032	-	18,540,000	14,210,000	14,210,000
All Funds							
Right to Use Leases	Right to Use Assets	0.55%	2025	-	57,039	57,039	-
Total Business Type Debt					174,636,883	115,276,436	289,856,280
Total Debt					\$ 180,430,046	\$ 267,967,028	\$ 444,971,606

* 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, interest rates reflect the true interest cost (TIC) calculated at the time of bond issuance.

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Budget/Appropriation Adjustments

Fund	Supplement	Carryforward (CIP/OCEP)	Carryover Encumbrances (CIP/OCEP)	Budget
APPROPRIATED FUNDS:				
General Fund Original				\$ 215,442,029
All Departments-Employee Inflationary Increase & Comp. Study (Ord. 10-23)	3,273,000			3,273,000
Health	375,000			375,000
Highways and Streets	500,000			500,000
General Fund Adjusted	4,148,000	-	-	219,590,029
Entertainment Tax Original				\$ 12,332,476
Washington Pavilion	-	6,558,704	-	6,558,704
Events Complex	-	1,460,030	133,559	1,593,589
Orpheum	-	23,720	174,420	198,140
Sioux Falls Stadium	-	50,000	8,072	58,072
State Theatre	-	-	-	-
Entertainment Venues	-	-	-	-
Entertainment Tax Adjusted	-	8,092,454	316,051	20,740,981
Sales/Use Tax Original				\$ 106,978,887
Facilities Management	-	1,000,000	34,751	1,034,751
Communications	-	23,309	-	23,309
Fire	-	3,438,352	1,250,366	4,688,718
Police	-	653,670	802,484	1,456,154
Highways and Streets	3,000,000	27,445,776	12,552,242	42,998,018
Health	-	157,873	117,893	275,766
Parks & Recreation	-	38,293,380	2,214,366	40,507,746
Library	-	267,747	628,047	895,794
Planning & Development	-	120,000	-	120,000
Economic Development	-	-	-	-
Museum	-	-	-	-
Debt Service	-	-	-	-
Sales/Use Tax Adjusted	3,000,000	71,400,107	17,600,149	198,979,143
Housing				\$ 10,429,652
Adjustments	15,000	-	2,326,804	2,341,804
Housing Adjusted	15,000	-	2,326,804	12,771,456
Transit Original				\$ 13,105,550
Adjustments	3,000	5,611,016	5,392,431	11,006,447
Transit Adjusted	3,000	5,611,016	5,392,431	24,111,997
Storm Drainage Original				\$ 17,198,590
Adjustments	53,000	7,764,584	1,226,135	9,043,719
Storm Drainage Adjusted	53,000	7,764,584	1,226,135	26,242,309
Library Memorial	-	-	-	\$ 5,000
Cottam Memorial	-	-	-	\$ 2,000
Public Safety Facility Construction Original				\$ -
Fire	-	47,122	19,065,058	19,112,180
Public Safety Facility Construction Adjusted	-	47,122	19,065,058	19,112,180
T.I.F. District Fund Original				\$ 7,735,000
NON-APPROPRIATED FUNDS:				
Electric Light Original				\$ 9,590,807
Adjustments	-	1,322,095	4,216,111	5,538,206
Electric Light Adjusted	-	1,322,095	4,216,111	15,129,013
Public Parking Original				\$ 3,388,077
Sanitary Landfill Original				\$ 16,996,320
Adjustments	-	2,103,575	801,912	2,905,487
Sanitary Landfill Adjusted	-	2,103,575	801,912	19,901,807
Water Original				\$ 51,199,158
Adjustments	-	883,740	2,735,283	3,619,023
Water Adjusted	-	883,740	2,735,283	54,818,181
Water Reclamation Original				\$ 65,900,460
Adjustments	-	169,777,748	51,101,957	220,879,705
Water Reclamation Adjusted	-	169,777,748	51,101,957	286,780,165

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Budget/Appropriation Adjustments

Fund	Supplement	Carryforward (CIP/OCEP)	Carryover	Budget
			Encumbrances (CIP/OCEP)	
NON-APPROPRIATED FUNDS (CONTINUED):				
Fleet Revolving Original			\$	18,266,174
Adjustments	-	2,093,477	5,095,369	7,188,846
Fleet Revolving Adjusted	-	2,093,477	5,095,369	25,455,020
Technology Revolving Original			\$	6,876,750
Adjustments	-	1,597,734	-	1,597,734
Technology Revolving Adjusted	-	1,597,734	-	8,474,484
Facilities Management			\$	12,038,084
Adjustments	-	1,296,604	1,840,959	3,137,563
Facilities Management Adjusted	-	1,296,604	1,840,959	15,175,647
Health/Life Benefit	-	-	-	\$ 24,950,407
Workers' Compensation	-	-	-	\$ 1,619,460
Insurance Liability	-	-	-	\$ 2,301,008
Fiduciary Funds	-	-	-	\$ 48,716,147
Original Budget (All Funds)				645,072,036
Total Adjustments				390,927,475
Total Adjusted Budget (All Funds)	\$ 7,219,000	\$ 271,990,256	\$ 111,718,219	\$ 1,035,999,511

Supplement Detail:

	Budget	
	Revenue	Expense
Effective Supplements		
January		
Sales Tax Fund-Highway & Streets-Project 11006 Arterial Street Improvements-Available Fund Balance Reserves (Ord. 07-23)	\$ -	\$ 3,000,000
March		
General Fund-All Departments-Employee Inflationary Increase & Comp. Study-Unassigned Fund Balance (Ord. 10-23)	-	3,255,000
General Fund Transfer to Housing & Transit Fund-Employee Inflationary Increase & Comp. Study-Unassigned Fund Balance (Ord. 10-23)	-	18,000
Housing Fund-Employee Inflationary Increase & Comp. Study-General Fund Transfer (Ord. 10-23)	15,000	15,000
Transit Fund-Employee Inflationary Increase & Comp. Study-General Fund Transfer (Ord. 10-23)	3,000	3,000
Storm Drainage Fund-Employee Inflationary Increase & Comp. Study-Unassigned Fund Balance (Ord. 10-23)	-	53,000
General Fund-Health-Network of Care Grant Program-Unassigned Fund Balance (Ord. 12-23)	-	125,000
April		
General Fund-Highways & Streets-Pothole Remediation-Unassigned Fund Balance (Provisional Ord. 11-23)	-	500,000
General Fund-Health-Homelessness Street Outreach-Unassigned Fund Balance (Ord. 17-23)	-	250,000
Total Supplements	\$ 18,000	\$ 7,219,000