



# **CITY OF SIOUX FALLS**

## **2026 BUDGET**

MAYOR'S RECOMMENDED





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# CITY OF SIOUX FALLS CITY COUNCIL



**PAUL TENHAKEN**  
MAYOR



**DAVID BARRANCO**  
SOUTHEAST



**MIRANDA BASYE**  
NORTHEAST



**SARAH COLE**  
AT-LARGE



**RICH MERKOURIS**  
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**JENNIFER SIGETTE**  
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**CURT SOEHL**  
CENTRAL



**RYAN SPELLERBERG**  
SOUTHWEST



**RICHARD L.  
THOMASON**  
AT-LARGE



# 2026 LETTER FROM THE MAYOR



Mayor Paul TenHaken

CITY OF SIOUX FALLS

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## Subject: Fiscal Year 2026 Budget

Dear City Council:

Today, I submit to you the 2026 budget for your consideration. For a variety of reasons, this has been the toughest budget I have had the opportunity to be a part of since I stepped into office in 2018. But our process of collaborating and coming together as One Team led us through as it does every year. Thank you for the extra time and meetings you have already put in with our office thus far, and we appreciate your further collaboration as we move forward in this year's process that will include some tough decisions and discussions as elected leaders.

We continue to lean on the One Sioux Falls framework as we have the past seven years to prioritize investments for the community. This proposed 2026 budget of \$776 million continues foundational investments to address the growing needs of today while planning for tomorrow. Although the proposed budget is relatively flat, just up 0.3% from 2025, our community continues to grow. We grew by 2.6% in population, or by more than 5,600 people in 2024. We continue to be a community people want to live in and invest in. More than \$720 million has been invested in our community through building permits so far in 2025, a good sign we will likely hit \$1 billion worth of permits once again this year, which has been our average mark the past few years.

We are in a strong financial position and have historically strived to be responsible with tax dollars to continue keeping Sioux Falls investible. It's why we are taking the proactive approach of permanently reducing our operating expenses by \$8 to \$10 million over the next three years. This is necessary due to Senate Bill 216, which was passed by the South Dakota State Legislature earlier this year. The bill caps property tax growth for municipalities, counties, and school districts, resulting in a permanent revenue reduction from property taxes for the City of Sioux Falls.

Through examining data and collaborating on service delivery, the City identified \$6 million of permanent reductions for the 2026 proposed budget that will carry forward into future budget years. We have referred to these as budget recalibrations because we are changing or innovating the way we deliver services, instead of just across-the-board cuts.

The recalibrations include reducing hours of operations by up to two hours daily at the Siouxland Libraries locations in Sioux Falls and Brandon, closing outdoor pools after the first weekend in August, phasing in City-owned and operated motor graders, or snow plows, closing the three school-based medical clinics at Sioux Falls elementary schools, and reducing our workforce by eight full-time employees through open vacancies or a loss in federal funding that supported the positions.

Despite this permanent revenue reduction, the City will continue to invest in community priorities and double down on foundational investments. In 2026, we will remain committed to supporting strategic housing initiatives with \$12.8 million proposed for the housing division. This team focuses on partnerships and revolving investments using local, state, and federal dollars.

Kids and families remain a priority in the proposed 2026 budget and five-year Capital Program because we recognize the importance of balancing all City services to provide the high quality of life our community has come to love. In 2026, we will begin the construction of a new outdoor aquatics experience at Kuehn Park. We look forward to continuing to

collaborate on the indoor recreation center at Frank Olson to bring that project across the finish line and see that facility bring new energy to the neighborhood and the east side of our community.

This proposed budget also plans for the investment of \$117 million into our public safety teams, ensuring they continue to have the necessary training, equipment, and personnel to keep our community safe. In 2026, we will construct the next fire station in the city within the Discovery District, serving the north side of Sioux Falls. Because of this 13th fire station, we are requesting funding to support 15 additional firefighters for Sioux Falls Fire Rescue. Much of our requested funding for new full-time employees in 2026 will support the necessary personnel for our public safety teams, including six new police officers, one forensic specialist for the Sioux Falls Police Department, and two Metro Communications operators.

Four additional full-time employees will support various utility services, which are self-funded, meaning their customer fees support their operations. These roles include one equipment operator for the Sioux Falls Regional Landfill, one distribution technician to support water, and two sewer collection technicians who will support the expansion of our water reclamation plant and storm drainage system.

The expansion of our water reclamation plant, which is the largest project in our city's history that started in 2022, is expected to be completed this fall. This is a critical piece of infrastructure that allows our community, and frankly the region it supports, to continue growing. In 2026, we will also start construction of a sewer basin on the southeast side of Sioux Falls for future development. Keeping up and staying ahead of our growth is a common theme, which is why we are accounting for the necessary funding to support the construction of the third connection to the Lewis and Clark Regional Water System.

Next year is shaping up to be another year of significant street construction projects, with the continued construction of the intersection at Arrowhead and Veterans Parkways, as well as the reconstruction of the interchange at Cliff Avenue and I-229. Minnesota Avenue from Second to Eighth Streets will be reconstructed starting in 2026, and a new railroad overpass will start over Marion Road. We also expect to work on the last two stretches of South Veterans Parkway from Sycamore to 57th Street and I-29 to Western, completing this 8.6-mile stretch of highway.

Just as important as building new, is maintaining our current street network. Through the proposed funding in 2026, we will be able to invest in preserving about 700 blocks of road to work towards maintaining our above-average Pavement Index Score of 70.

As we look at this proposed budget and continue through this process, it's important we remember the Sioux Falls we love today did not happen by accident. It's the intentional decisions those who came before us made, and the ones we make today, balancing foundational investments with transformational investments that brought us to this incredible community we have today. There is so much to be proud of in our community and many reasons to be grateful this is the place we have the opportunity to live, work, and play.

Best regards,

A handwritten signature in black ink, which appears to read "Paul TenHaken". The signature is stylized with a large, sweeping "P" and "T".

Mayor Paul TenHaken

# 2026 BUDGET OVERVIEW





## 2026 BUDGET—TOTAL REVENUES \$772.4M

The City of Sioux Falls has a carefully planned and balanced revenue system of taxes and utility user fees to pay for the various services it provides to the community.

### General Revenues

Most of the General Revenues category is composed of three primary sources:

- Property Taxes
- 1st Penny (Operations) Sales Tax
- 2nd Penny (Capital) Sales Tax

The City's day-to-day operations are mostly paid for by two main taxes: **property tax** and a **1% general operations sales tax**, or "1st Penny" tax. Most of this money goes toward paying the employees who keep the city running, like police officers, street crews, firefighters, building inspectors, park technicians, librarians, and others.

The City also collects another **1% capital sales tax**, or "2nd Penny" tax, to support general capital. Revenue from the 2nd Penny tax is used to build or update infrastructure investments like roads, parks, and fire stations, and to buy large equipment, vehicles, and other supplies, like books for libraries.

A special tax, the **entertainment tax**, is collected on things like lodging, alcohol, restaurant meals, and event tickets. This money is only used to run and improve the City's entertainment venues: the Events Complex, Sioux Falls Stadium, Washington Pavilion, and Orpheum Theater.

### Utility Revenues

The City's utility services—like water, wastewater, electricity, landfill, and public parking—do not use any tax revenue. Instead, both operations and capital needs are paid for by utility customers through user fees. Current and future customers pay based on how much they use each utility.

Continue reading for more on **Internal Revenues**.

GENERAL REVENUES	\$418.3M	54%
UTILITY REVENUES	\$189.0M	25%
INTERNAL REVENUES	\$165.1M	21%
TOTAL CITY BUDGET	\$772.4M	

## 2026 BUDGET—TOTAL EXPENDITURES \$775.9M

The City's budget is split into three main parts: General Services (operations and capital), Utility Services (operations and capital), and Internal Services.

### General Services—Operations and Capital (Tax-Supported)

These are the everyday services people expect from their City government. They include both the operating and capital expenses used to fund most City services. More than 50% of general services support public safety and highways and streets. The remainder pays for public services like libraries, parks, pools, trails, building services, planning, zoning and housing, transit, and health programs, to name a few. All these tax-supported services work together to create an excellent quality of life. Most of the money, more than 80%, for these services comes from taxes, which is overviewed in the City Budget Sources in the next section.

### Utility Services (Fee-Supported)

The City's utilities provide critical services that are foundational to any community, including clean drinking water, wastewater service, and landfill service. The City also operates the City Light and Power utility that provides electricity to customers in a small area within north-central Sioux Falls, and operates the Public Parking utility that provides public parking downtown. The \$199.3 million in expenses includes both the daily operating costs and capital build-out of infrastructure to support today's demand and keep up with growth. These services are run like a private business—customer rates or revenues need to meet expenses. People and businesses are charged a fee based on how much they use the service. Tax revenues are not used to support Utility Services.

### Internal Services

These cover expenses the City needs to run smoothly, like employee benefits, insurance, equipment utilization, building management, and technology security. These services help the City work better by centrally managing shared resources. The cost of Internal Services is reimbursed by charging both General and Utility Services based on how much they use.

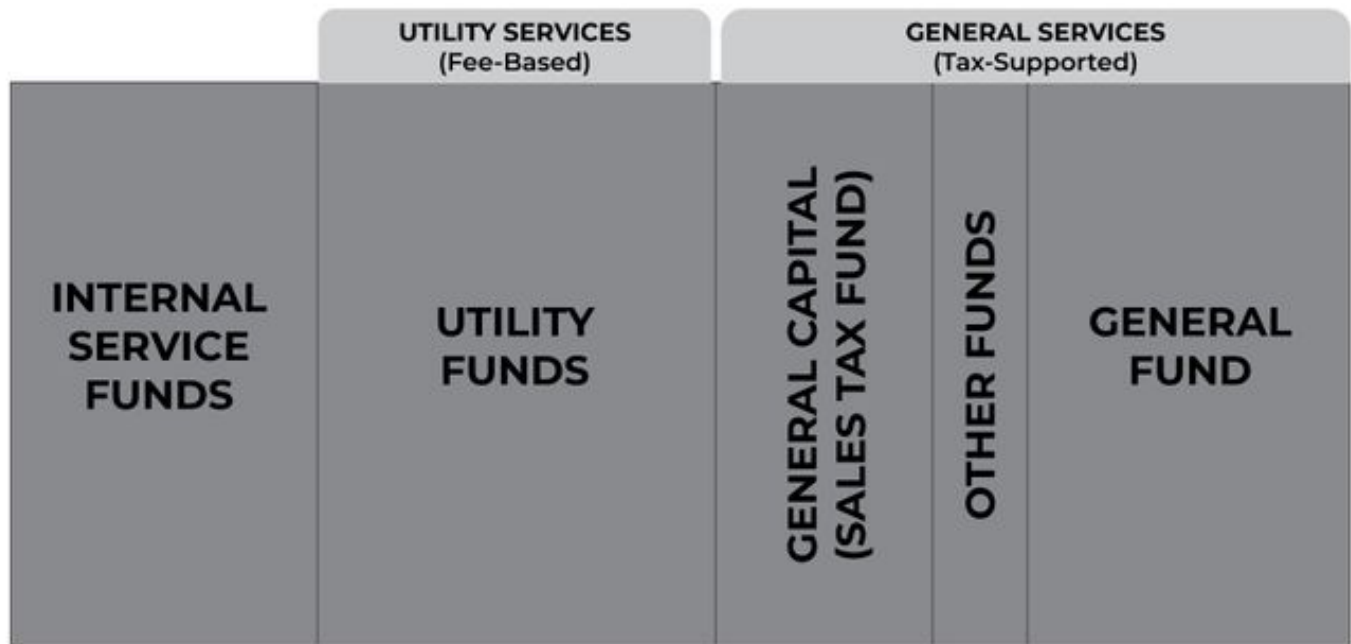
**The total City budget for 2026 is \$775.9 million.**

<b>GENERAL SERVICES—OPERATIONS</b>	<b>\$297.6M</b>	<b>55%</b>
<b>GENERAL SERVICES—CAPITAL</b>	<b>\$130.2M</b>	
<b>UTILITY SERVICES (OPERATIONS AND CAPITAL)</b>	<b>\$199.3M</b>	<b>26%</b>
<b>TOTAL SERVICES BUDGET</b>	<b>\$627.1M</b>	<b>81%</b>
<b>INTERNAL SERVICE</b>	<b>\$148.8M</b>	<b>19%</b>
<b>TOTAL CITY BUDGET</b>	<b>\$775.9M</b>	

## CITY SERVICE BUDGET GRAPHICAL VIEW

To understand the City's budget, it is good to understand the definition of a fund. A fund is like a special money container or checking account the City uses to save and spend money for a specific purpose. Each fund keeps its money separate, so the City knows exactly how much is available for each service. It helps the City stay organized, provides public clarity, and ensures money is used for the purpose intended.

The picture below helps convey a cross-mapping of how City services are paid for and tracked by funds. Together, the Utility Services and General Services budgets combined are referenced as the **Service Budget**, removing the double accounting of the Internal Services.



## CITY SERVICE BUDGET—EXPENDITURES \$627.1M

The Service Expenditure Budget shows a more accurate cost of running City services by removing the costs from Internal Services. These duplicate costs are removed because each department already includes the shared costs allocated from the internal services funds into their individual budgets.

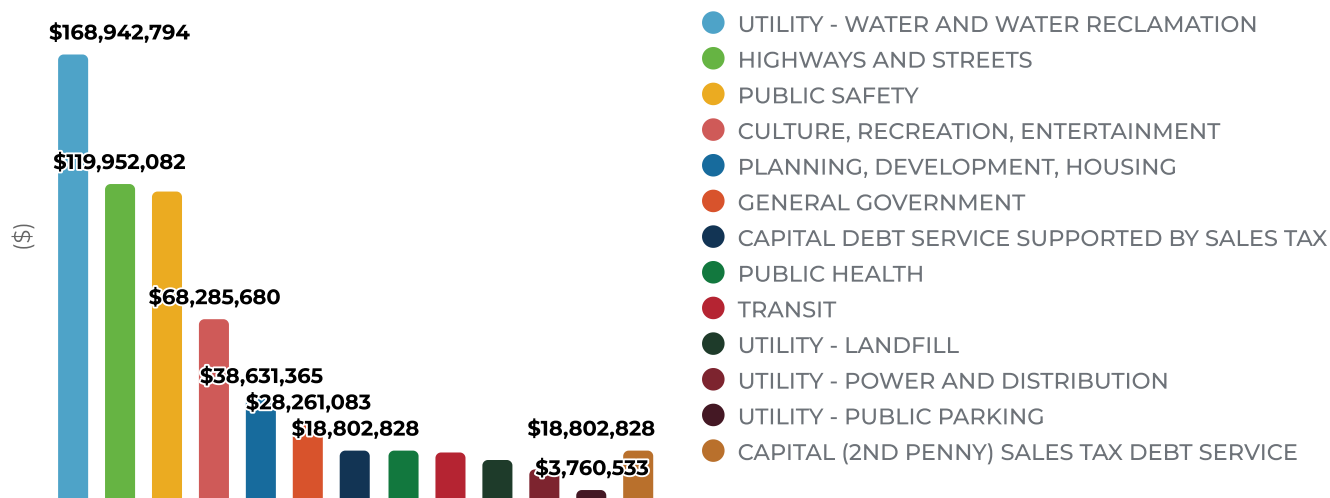
It is important to understand the Service Expenditure Budget covers two main areas:

- Teams keeping services running smoothly (daily operations)
- Big projects and large equipment (capital investments)

As you can see in the graph below, \$405.9 million, almost 65%, of the service budget is for critical services like providing drinking water and wastewater treatment, building and maintaining the transportation network, and protecting people and property through public safety. While these three services are generally top-of-mind when people think of the City, it is the critical balance of all services working together to provide a high quality of life that makes Sioux Falls one of the top cities in the nation to live, work, and enjoy.

**Taking care of today for a better tomorrow** is the City's vision statement. As a growing city, it is essential to make sure the City can provide services now and in the future. Every decision that we make today impacts tomorrow.





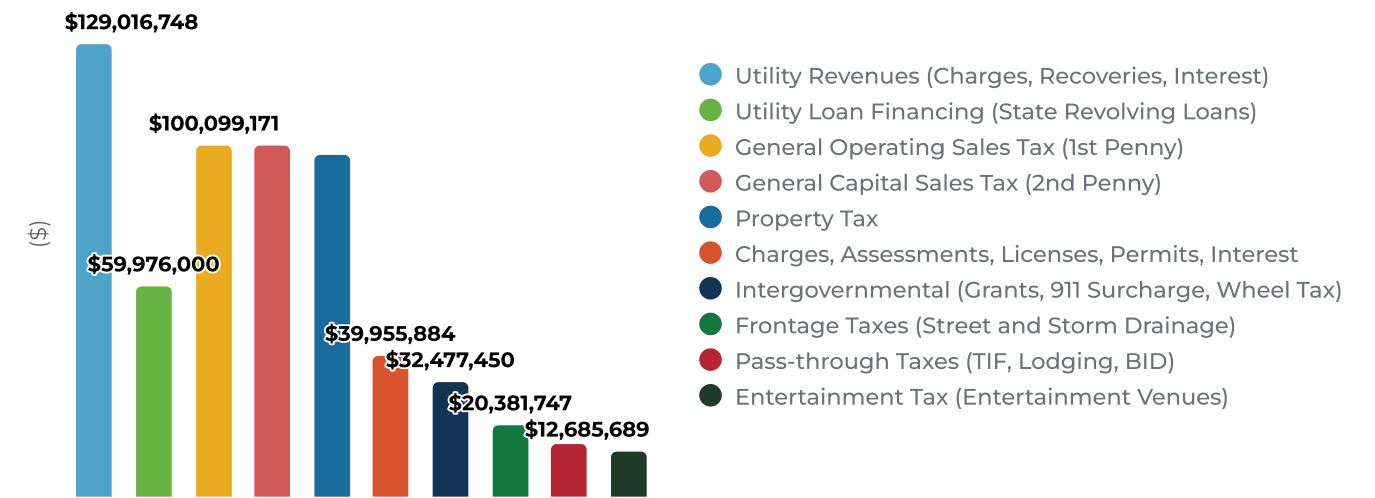
## CITY SERVICE BUDGET—REVENUES \$607.2M

The Service Budget is made up of two parts: Utility Services and General Services (Operations and Capital).

- **General Services** (like police, parks, and roads) are mostly paid for using a mix of taxes. These include property taxes, general operations (1st Penny) sales tax, the general capital (2nd Penny) sales tax for big projects, and entertainment taxes used to support the City's current and future large entertainment venues.
- **Utility Services** (like water and electricity) are paid for only by the people who use them. These are not supported by any taxes—just by user fees based on how much people use.

The City keeps utility fees and taxes separate on purpose. The utility services were designed to be self-supported based on utilizing a rate structure to keep up with inflation, current demand, and future demand. Each tax was created with a clear plan to help pay for different parts of the City's general services, including operations and capital. While the intentional separation of utility fees and taxes is a key part of the City's long-term financial strength, the intentional purpose of how each primary tax source (property taxes, general operations sales tax, general capital tax, entertainment tax) is used provides another internal balancing system. This entire revenue structure was designed to work together in a smart and deliberate way so it can keep up with the demands for services, withstand tough economic times, and ensure the City is fiscally sustainable long term.

# SERVICES REVENUE BREAKDOWN



# WHERE DOES THE CITY TAX REVENUE GO?



## SERVICE BUDGET HIGHLIGHTS

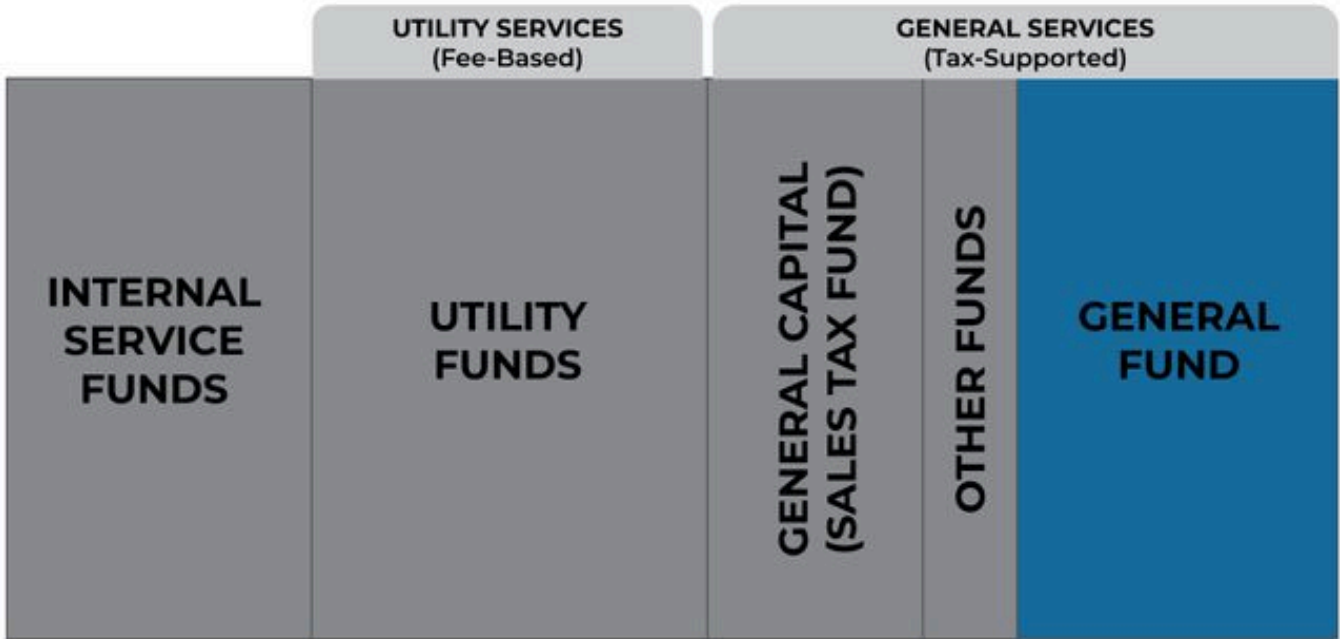
- 688 Blocks of Street Maintenance
- South Veterans Parkway Continued Construction
- 85th Street & I-29 Interchange Continued Construction
- Cliff Avenue & I-229 Interchange Continued Construction
- Minnesota Avenue from 2nd to 8th Street Reconstruction
- Marion Road Railroad Overpass Construction
- Water investment in the 3rd Lewis & Clark Connection
- Water Reclamation SE Basin Expansion to Support Development
- Fire Station 13 Construction and Opening
- Frank Olson Indoor Recreation Center
- Kuehn Park Outdoor Family Aquatic Center Construction
- Zoo Master Plan Improvements
- New Neighborhood Park (6th and Dubuque)
- Recreation Trail Expansion Cherry Creek (Songbird Street to Madison Street)
- Cyclic Play Structure Replacements
- Investments in City Facilities (City Hall Plumbing, Fire Stations, Campus Studies, Caille Library Parking Lot)
- Employer of Choice—Our Employees (2026–2027 Labor Contracts Approved)
- 28 New Positions Focused Around Public Safety
  - 15 Firefighters, 6 Police Officers, 1 Forensic Specialist, 2 Metro 911 Operators,
  - 4 Enterprise/Utility Positions
- Tree Planting Grant (\$3.0M over three years)
- Continued Housing and Transit Support
- Budget Recalibrations in Order to Adapt to Property Tax Revenue Caps



# WHERE DO PROPERTY TAXES GO?

The General Fund is the City's largest fund, tracking the majority of the day-to-day service expenditures.

**This is the only fund supported by property taxes.**

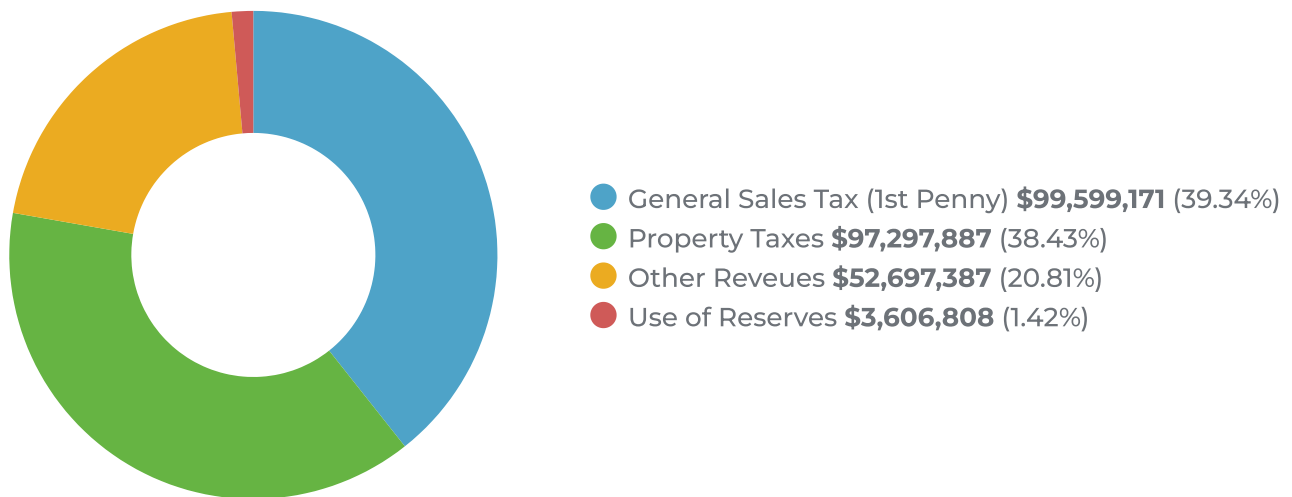


## GENERAL FUND REVENUES \$249.6M

**The General Fund is the only fund supported by property taxes.** Property taxes and the general operations (1st Penny) sales tax work together to provide stability and viability. Property taxes are primarily driven by growth but also built with a key component to keep up with inflation. This unique formula provides stability during economic recessions to ensure essential services like public safety and drivable streets are maintained. Sales tax is a more volatile source of revenue but also provides opportunity for revenue growth during a thriving economy. You can see how each of these two primary revenue sources brings balance to support operations with an almost equal percentage of revenues from property and the general operational sales tax. Other revenues include frontage taxes for street maintenance, lodging and bid taxes for marketing the city, federal and state grants, building permits, business licenses, and charges for services primarily for recreation and health clinic services. Here are the projected estimates for the two largest revenue sources:

- Sales Tax (3% for 2025 and 4% for 2026)
- Property Tax (4% Growth, and 2.9% CPI)

**General Fund Reserves** are an important part of the budget process and a key factor to investing in today for a better tomorrow. As the City forecasts bringing new large facilities online, like fire stations and recreation centers, some years it must save in order to support the future ongoing operational expenses. In future years, strategic use of reserves might be needed as revenue growth works to realign to the new operations coming online. While the 2026 budget shows a \$3.6 million budgeted use of reserves, with the normal project savings rate of 2% to 3% unspent budget, the General Fund forecast projects to add around \$2.5 million to reserves.



# GENERAL FUND (PRIMARY OPERATING) BUDGET \$253.2M

The General Fund is the City's primary operating fund for the daily operational services for fire and police, highways and streets, parks and recreation, planning and development, public health, and public libraries.

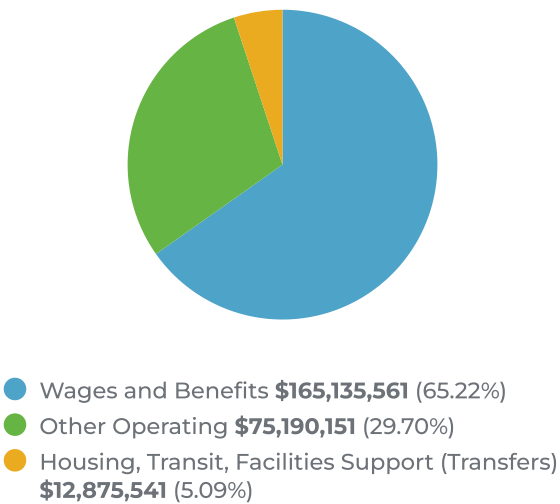
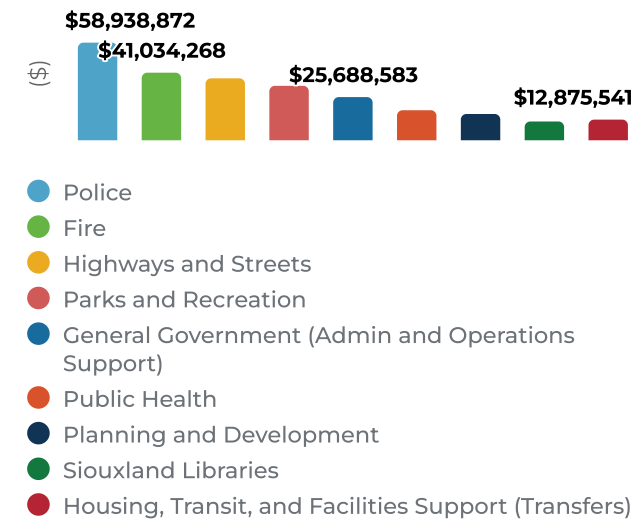
**The 2026 General Fund expense budget is \$253.2 million, up \$4.6 million, or 1.8%.**

## 2026 General Fund Major Expense Increases

- \$5.8M Full-Time Wages and Benefits
- \$1.6M New Positions (7 Police, 15 Firefighters)
- \$1.0M Overtime Budget Alignment for Police and Fire
- \$0.9M Internal Service Charges for Technology, Risk Management, Fleet Repairs, Workers' Compensation, Centralized Facilities
- \$0.8M Public Transportation
- \$0.6M Communi-Tree Grant (offset with grant revenues)
- \$0.3M Police and Fire Protective Equipment and Uniforms

# GENERAL FUND SERVICES AND EXPENSE BREAKDOWN

The charts below break down the same \$253.3 million budget in two unique ways. The first bar chart shows the expenses broken down by service, with Public Safety and Highways and Streets accounting for over 54%, or \$137.3 million. The second pie chart represents the same total budget but is broken down into three distinct categories: wages and benefits, other operating, and transfer support. As you can see, most of the money, or over 65%, goes toward paying the workers who keep the city running—police officers, firefighters, street crews, inspectors, engineers, and park and library staff.



# 2026 GENERAL FUND BUDGET RECALIBRATIONS AND REDUCTIONS

As the General Fund is supported primarily by property taxes and a general operations sales tax (1st Penny), budget expectations must be managed with long-term revenue projections. Over the last few years, including 2025 year-to-date, the City has experienced a slowdown in sales tax revenues. While this slowdown puts pressure on the City's finances, history shows there is generally a bounce back of sales taxes, which tends to even out the peaks and valleys over time.

In March 2025, the South Dakota State Legislature passed Senate Bill 216, which caps the amount of new growth, or new buildings and development, the City is able to capture for property taxes. As the city is growing in both square miles and population every year, this puts enormous pressures on the City's ability to provide services to not only current residents but also future residents. Property taxes provide a stable source of revenues and are fairly insulated by cyclic changes in the economy. The intentional balance of sales tax and property tax within the General Fund ensures reliable and dependable City services.

Below is the first year of a three-year roadmap (2026–2028) to recalibrate City services in order to adjust to slowing sales tax revenues and reduced property tax growth expectations. **What does recalibrate mean?** As the majority of the General Fund supports firefighters and police officers, it is impossible to do a simple across-the-board reduction of expenses. Thus, the City has to be more strategic in finding ways to reduce expenses while trying to protect services. In some cases, it is the elimination of lower-used City services. In other cases, it is adjusting a City service to have a lower service outcome. And in other cases, it is the elimination of programs, services, and positions.

The numbers below show the majority of the \$6.0 million of recalibrations proposed for the 2026 budget.

General Government and Operations	Culture and Recreation	Streets, Planning and Development	Public Safety and Health
<ul style="list-style-type: none"><li>• \$550K Alignment of part-time and consulting to actuals</li><li>• \$300K Full-time workforce; three vacant FTEs eliminated</li><li>• \$800K Subsidy agreements reduced</li><li>• </li></ul>	<ul style="list-style-type: none"><li>• \$270K Library hours —up to two hours reduced per day</li><li>• \$240K Outdoor pool closures after first weekend in August</li><li>• \$100K Reimagine Midco® Aquatics concession</li><li>• \$60K Evolve playground recreation program to be mobile</li><li>• \$50K Phased closure of non-refrigerated outdoor ice rinks</li></ul>	<ul style="list-style-type: none"><li>• \$500K Phasing in City-owned motor- graders</li><li>• \$450K Extend equipment replacement cycles and reduce equipment rentals</li><li>• \$250K Alignment of de-icing materials</li><li>• \$300K Credit card fees shifting to customers</li></ul>	<ul style="list-style-type: none"><li>• \$1.1M Public Health Grants expired (three FTEs eliminated)</li><li>• \$675K Health clinic collaboration with community partners and streamline citywide code enforcement</li><li>• \$200K Police and Fire overtime reduction strategies</li><li>• \$150K Police tracking team, grant-funded coordinator, and training</li><li>• \$100K Fire program supplies and training</li></ul>

# CITY OF SIOUX FALLS ECONOMIC PROFILE



## ACCOLADES

Don't just take our word for it. Below are some of the city's accolades received over the last year.

- #1 Most Affordable Places to Live for Working Adults in 2024 (*Empower*)
- #1 Best Cities for Young Professionals (*World Population Review*)
- #6 MSA for Economic Strength (*Policom*)
- #9 Top Best Run Cities in America (*WalletHub*)
- Top 100 Best Places to Live in the U.S. (*Livability*)
- #11 Happiest Place to Live in the U.S. in 2024 (*WalletHub*)

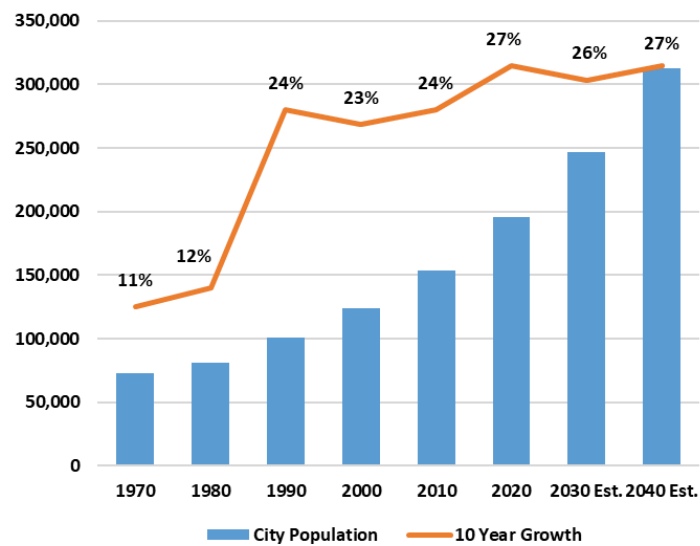




# POPULATION AND DEMOGRAPHICS

The City of Sioux Falls continues to see significant growth over the last 50 years, as indicated by the data below. The estimated 2024 population of Sioux Falls is 219,588, growing by 2.7% from 2023.

The city grew in area, adding 0.94 square miles within its borders to equal 85.22 square miles total. The City has added 16 new and annexed centerline miles of roads, 8 miles of storm sewer, 8 miles of sanitary sewer, and 16 miles of water mains to its infrastructure (excluding construction-in-progress). Infrastructure and capital contributions added \$120.8 million to the City's capital assets in 2024.



## Median Age: 35.1

The median age is the age at which 50% of the population are younger than this age and 50% are older.

- Persons under 18 years old—**24.9%**
- Persons 19–64 years old—**61.4%**
- Persons over 65 years old—**13.7%**

## Average Family Size: 2.3

The average family size is a measure obtained by dividing the number of people in a household by the number of households.

## Education Levels:

**93%** of the population of Sioux Falls 25 years and older has a high school degree or greater, with **37%** holding a bachelor's degree or greater.



# UNEMPLOYMENT AND LABOR FORCE



As of May 2025, the city's unemployment rate is **1.7%** compared to the national unemployment rate of **4.2%**.

## 2024 YE Unemployment Rates

- **1.8%** Sioux Falls MSA
- **2.0%** South Dakota
- **3.8%** National

 **15.1% Sioux Falls MSA**

## Labor Force Growth (2015–2024)

## Median Income (2023 dollars)

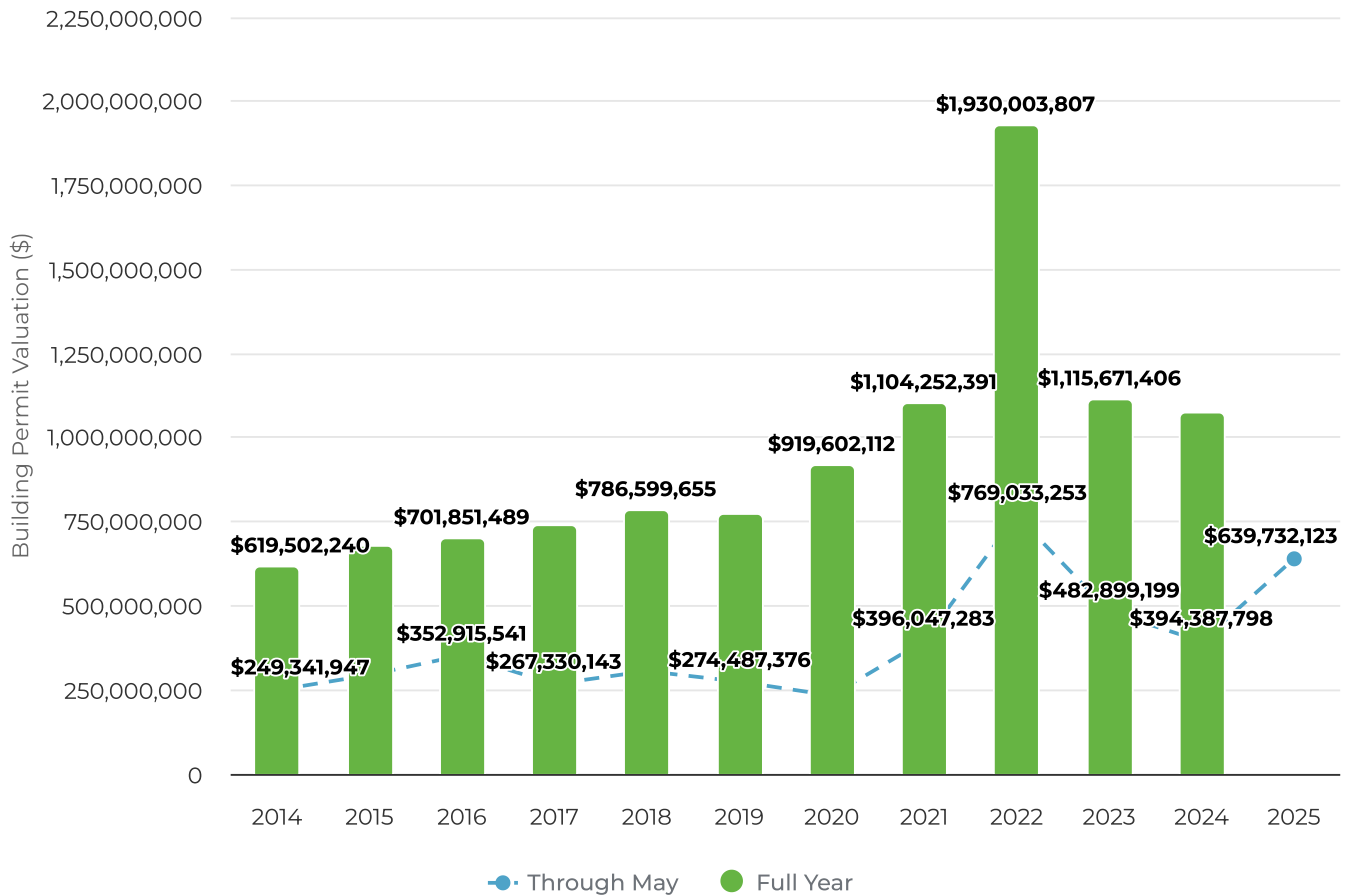
The Sioux Falls median household income is \$74,714 based on the 2023 American Community Survey 5-Year Estimates.

South Dakota tied for the sixth-highest average resident FICO score at 734 in 2024, reported by Experian.

<b>\$74,714</b>	<b>Median Household Income</b>
<b>734</b>	<b>FICO Score</b>

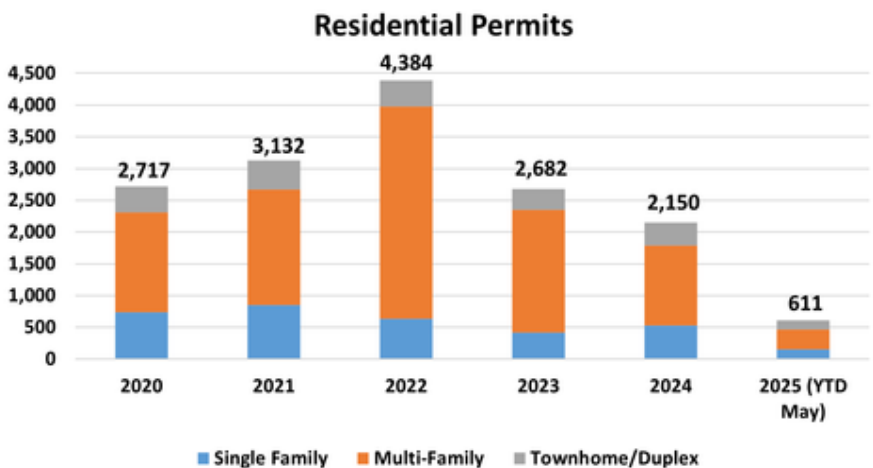
## BUILDING ACTIVITY

In 2024, Sioux Falls recorded another strong year with total building permit valuations reaching \$1.1 billion. Of this total, 72% was related to nonresidential construction.



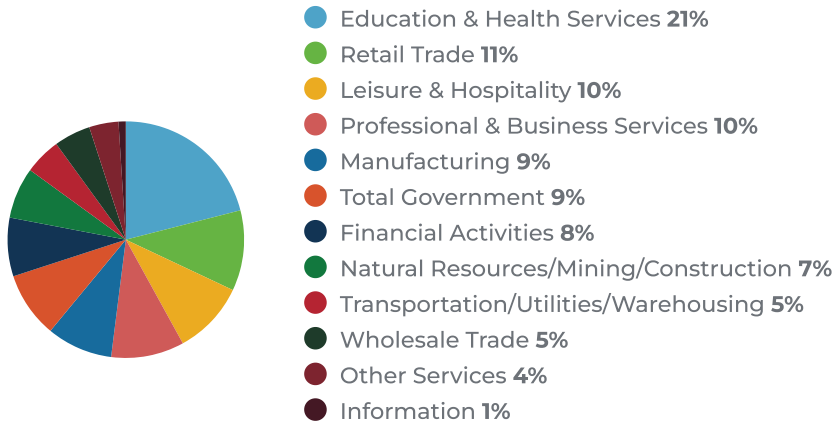
## RESIDENTIAL PERMITS

Residential construction also continues to be strong as it tries to keep up with rapid growth. The City averaged 657 new single-family homes, 393 townhomes/duplexes, and 1,862 multifamily units over the last five years.



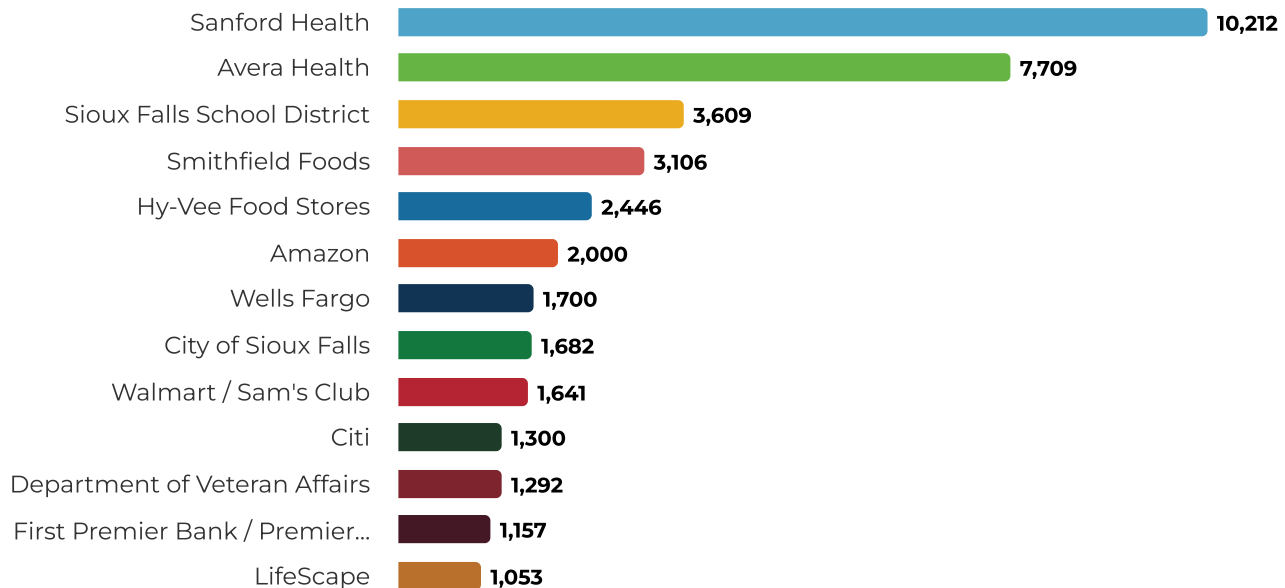
## INDUSTRY DIVERSIFICATION

### 2024 Sioux Falls MSA Nonfarm Employment



A diversified Sioux Falls MSA industry provides as an insulator during economic downturns. Nonfarm employment has shown continued growth over the past ten years. The five-year growth is 9.8% and the ten-year growth is 18.9%.

## MAJOR EMPLOYERS



Employees

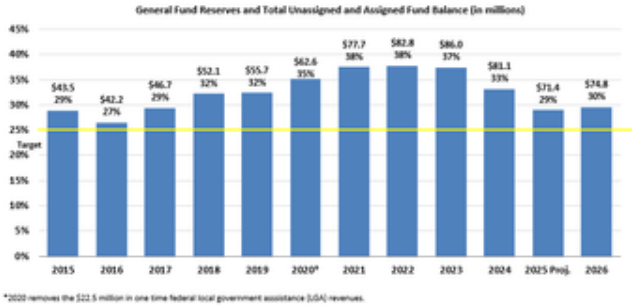
# CITY OF SIOUX FALLS FINANCIAL PROFILE

## GENERAL FUND—PRUDENT AND APPROPRIATE RESERVES

The 2024 General Fund total unassigned and assigned fund balance (reserves) combined was \$81.1 million, reflecting a decrease of \$4.9 million. This change in fund balance was primarily influenced by four factors:

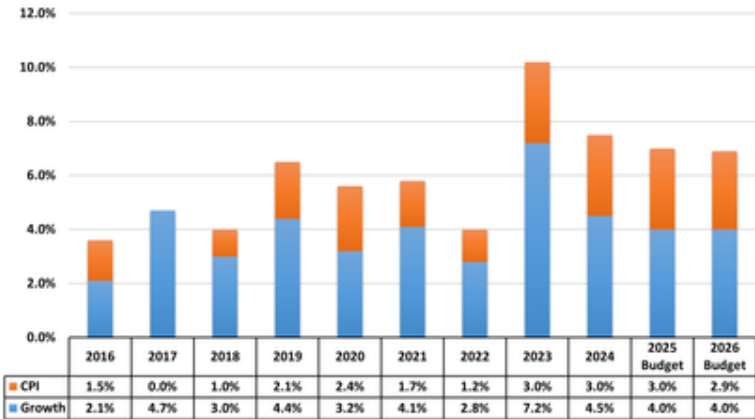
- Sales tax revenues fell short of the budget by \$4.0 million.
- Other revenues exceeded budget expectations by \$6.4 million due to investment earnings, liquor licenses, and building and contractor permits coming in higher than expected, resulting in overall revenues reaching 101%.
- Expenses were at 95% of the budget, leading to budgetary savings of approximately \$11.4 million.
- A one-time transfer of \$9.0 million was made to the Sales and Use Tax Fund for the acquisition of the Westside Recreation Center.

Overall, the fund balance represents 33.1% of the 2024 final expense budget, compared to a reserve policy target of 25%.



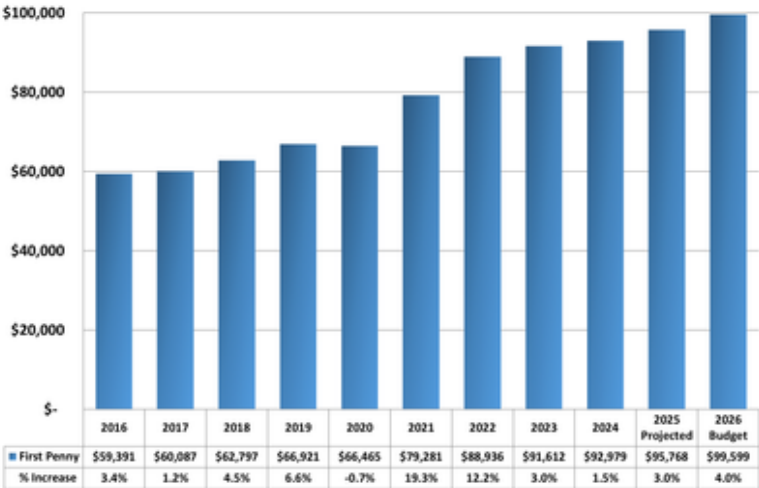
## PROPERTY TAX GROWTH

Property tax revenue is one of the major revenue sources for the primary operating account, the General Fund. This revenue is integral to supporting continued growth and keeping up with inflation. Overall, the City continues to realize strong and stable property tax growth, averaging around 4% over the last ten years. Property taxes only go to support the daily services of the General Fund.



## GENERAL SALES TAX (1st Penny) GROWTH

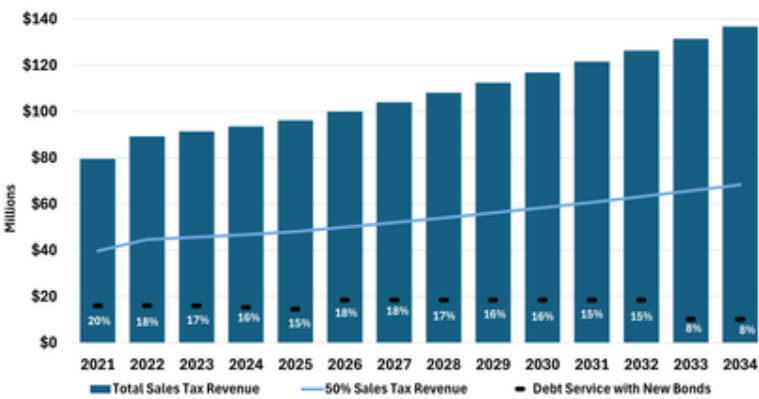
First Penny sales tax collections, one of the City's primary revenue sources, have averaged 5.7% growth over the last ten years. This revenue source ensures the City is able to fund essential services and keep pace with growth. As of December 31, 2024, the City's sales tax growth rate was 1.5%. The 2026 Sales Tax estimate is built on a growth rate of 3% for 2025 and 4% for 2026.



## CAPITAL SALES (2nd Penny) TAX and DEBT POSITION

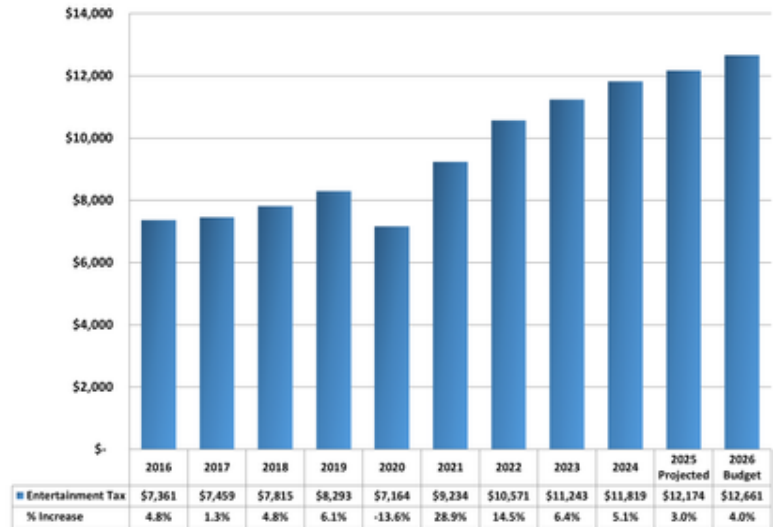
Second Penny sales tax collections, one of the City's primary revenue sources, has averaged 5.7% growth over the last ten years. This revenue source ensures the City is able to fund essential infrastructure to keep pace with growth. As of December 31, 2024, the City's sales tax growth rate was 1.5%. The 2026 sales tax estimate is built on a growth rate of 3% for 2025 and 4% for 2026.

The City borrows only for large capital infrastructure projects. City debt levels are both prudent and are substantially below the debt per capita position of regional peers. The City of Sioux Falls manages the repayment of its long-term debt, which remains well below policy coverage targets of 50% of projected sales tax revenues. The 2026 Budget includes \$18.8 million of debt service payments supported by the 2nd Penny sales tax. Overall, only about 15%, or 15 cents of every dollar collected, supports debt service for investments in capital infrastructure.



## ENTERTAINMENT TAX GROWTH

The Entertainment Tax is derived primarily from a 3rd Penny tax on lodging, sales of alcoholic beverages, dining out, as well as ticket sales for entertainment-related services. This tax can be seen as an indicator of the local economy as it primarily represents discretionary spending. The City is projecting a growth rate of 3% for 2025 and 4% for 2026.





# CITY STRUCTURE

In 1995, the City became a home-rule municipality chartered under the constitution of the state of South Dakota, organized and existing under the constitution and general laws of the state. Eight part-time City Council members and a full-time Mayor govern the City, each serving four-year terms. The Mayor and three City Council members are elected at large and five City Council members are elected from districts. The City has a long-standing history of maintaining balance in taking care of today for a better tomorrow.

# MAYOR



SUMMARY	BUDGET
PERSONNEL	\$0.7M
OPERATING	\$0.1M
CAPITAL	-
<b>TOTAL BUDGET</b>	<b>\$0.8M</b>
<b>FULL-TIME POSITIONS: 4 ↓ 1</b>	

## Expenditures by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$22,100	\$22,100	-	0.00%
WAGES AND BENEFITS	\$729,198	\$864,983	-\$135,785	-15.70%
CONSULTING & SUBSIDY SERVICES	-	\$50,800	-\$50,800	-100.00%
TECHNOLOGY & LIABILITY INSURANCE	\$20,417	\$18,912	\$1,505	7.96%
TRAINING AND DEVELOPMENT	\$10,000	\$13,735	-\$3,735	-27.19%
<b>Total Expenditures</b>	<b>\$781,715</b>	<b>\$970,530</b>	<b>-\$188,815</b>	<b>-19.45%</b>

## MAJOR IMPACTS BY DRIVERS

<b>WAGES AND BENEFITS</b> \$135,785 decrease is due to the elimination of one full-time position offset with normal full-time wage and benefit adjustments.	<b>TECHNOLOGY AND LIABILITY INSURANCE</b> \$1,505 increase is due to citywide adjustments in internal service charges for cyclic technology replacements, security, and network improvements, and internal risk charges.
<b>CONSULTING AND SUBSIDY SERVICES</b> \$50,800 decrease is primarily due to the elimination of the Sioux52 mentorship contract as part of the budget recalibration.	<b>TRAINING AND DEVELOPMENT</b> \$3,735 decrease to align the budget to actual trends.

# CITY COUNCIL



SUMMARY	BUDGET
PERSONNEL	\$1.1M
OPERATING	\$0.9M
CAPITAL	-
<b>TOTAL BUDGET</b>	<b>\$2.0M</b>

**FULL-TIME POSITIONS: 7 ↑0**

**CITY COUNCIL MEMBERS: 8**

## Expenditures by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$32,439	\$22,161	\$10,278	46.38%
WAGES AND BENEFITS	\$1,166,550	\$1,156,526	\$10,024	0.87%
TECHNOLOGY	\$88,042	\$80,067	\$7,975	9.96%
AUDIT & LEGAL SERVICES	\$271,600	\$303,500	-\$31,900	-10.51%
ELECTION & SURVEYS	\$261,200	\$6,200	\$255,000	4,112.90%
MEMBERSHIPS & CONFERENCES	\$149,450	\$142,940	\$6,510	4.55%
PUBLISHING & FILING FEES	\$73,000	\$89,000	-\$16,000	-17.98%
<b>Total Expenditures</b>	<b>\$2,042,281</b>	<b>\$1,800,394</b>	<b>\$241,887</b>	<b>13.44%</b>

## MAJOR IMPACTS BY DRIVERS

<b>OPERATIONAL RESOURCES</b> \$10,278 increase is primarily related to aligning the budget with actuals for supplies.	<b>AUDIT AND LEGAL SERVICES</b> \$31,900 decrease is to align budget to actual contractual expectations for external audit services.
<b>WAGES AND BENEFITS</b> \$10,024 increase is due to normal wage and benefit adjustments.	<b>ELECTIONS AND SURVEYS</b> \$255,000 increase is for election expenses which occur during even-numbered years.
<b>TECHNOLOGY</b> \$7,975 increase is due to citywide adjustments in internal service technology charges for cyclic technology replacements, security, and network enhancements.	<b>MEMBERSHIPS AND CONFERENCES</b> \$6,510 increase primarily due to inflationary increases. <b>PUBLISHING AND FILING FEES</b> \$16,000 decrease aligns the budget to actuals for legal filings in the City paper.

# OPERATIONS TEAM



## OUR PURPOSE

The Operations Team, which includes City Attorney, Human Resources, Finance, Facilities Management, Communications, Civic Analytics, and Innovation and Technology, supports all City departments in delivering strategic initiatives and ensures key operational issues are aligned for effective and efficient operations.

SUMMARY	BUDGET
CITY ATTORNEY	\$2.7M
HUMAN RESOURCES	\$2.7M
FINANCE	\$4.8M
GENERAL FACILITIES	\$4.8M
INNOVATION AND TECHNOLOGY	\$7.1M
COMMUNICATIONS	\$3.4M
TOTAL BUDGET	\$25.5M



## OUR FOCUS

- Ensure the City continues to be an **employer of choice** by developing comprehensive **strategies** in employee well-being, retention, and recruitment.
- Provide the Mayor, City Council, and City officers, employees, and agencies with **effective legal representation and opinions** on City affairs.
- **Sustain financial strength, balance, and integrity** to support delivery of diverse and high-quality services that meet the needs of a growing community through proactive and collaborative planning, budgeting, and modeling.
- Coordinate and lead a **collaborative approach in providing a positive workplace environment** and maintaining and sharing space in City facilities to efficiently and effectively deliver public services.
- **Deliver transparent, timely, and informative communication** through multiple marketing channels for employees and residents, fostering a strong sense of community.
- Protect and manage a **reliable and redundant technology network**.
- Realize efficiency and deliver effective public services by **leveraging and optimizing technology** utilization.
- **Lean into a citywide data-forward strategy** by collecting reliable information and provide seamless and secure access.
- Utilizing an **innovative approach** supported by data to problem solve and aid in decisions, shape policy, understand challenges, pursue solutions, evaluate progress, and optimize limited resources.
- **Recalibrate** budgets and services over the next three years (2026–2028) due to **capped property tax growth** enacted by the state legislature.

# CITY ATTORNEY'S OFFICE



SUMMARY	BUDGET
PERSONNEL	\$2.4M
OPERATING	\$0.3M
CAPITAL	-
<b>TOTAL BUDGET</b>	<b>\$2.7M</b>

FULL-TIME POSITIONS: 17 ↓1			
PERFORMANCE MEASURES	2022	2023	2024
Agreements managed	1,238	1,294	1,252
Number of cases resolved prior to trial	564	528	579
Number of cases prepared for trial	275	313	378

## Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
LICENSES AND PERMITS	\$622,700	\$2,069,576	-\$1,446,876	-69.91%
GOVERNMENT SHARED	\$1,312,600	\$1,112,600	\$200,000	17.98%
OTHER (CHARGES, MISCELLANEOUS)	\$600	\$600	-	0.00%
TAXES (VENDING)	\$13,500	\$13,500	-	0.00%
<b>Total Revenues</b>	<b>\$1,949,400</b>	<b>\$3,196,276</b>	<b>-\$1,246,876</b>	<b>-39.01%</b>

## Expenditures by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$22,860	\$24,860	-\$2,000	-8.05%
WAGES AND BENEFITS	\$2,468,862	\$2,454,915	\$13,947	0.57%
TRAINING AND DEVELOPMENT	\$18,340	\$25,340	-\$7,000	-27.62%
TECHNOLOGY	\$128,977	\$120,328	\$8,649	7.19%
LEGAL SERVICES & RESOURCES	\$81,350	\$94,350	-\$13,000	-13.78%
FACILITIES AND INSURANCE	\$13,948	\$12,520	\$1,428	11.41%
MULTI-CULTURAL CENTER SUPPORT	-	\$205,062	-\$205,062	-100.00%
OUTREACH RESOURCES	\$5,000	\$13,950	-\$8,950	-64.16%
<b>Total Expenditures</b>	<b>\$2,739,337</b>	<b>\$2,951,324</b>	<b>-\$211,987</b>	<b>-7.18%</b>

## MAJOR IMPACTS BY DRIVERS

<b>REVENUE—TOTAL</b> \$1,446,876 decrease in liquor license revenue due to the biennial timing of new licenses being issued based on population offset with an increase in shared liquor tax revenues collected by the state. \$200,000 increase in liquor tax reversion shared by the state.	<b>LEGAL SERVICES AND RESOURCES</b> \$13,000 decrease due to reducing contracted investigative and mediation services.
<b>OPERATIONAL RESOURCES</b> \$2,000 decrease in credit card fees due to budget recalibration efforts to encourage customers to utilize lower cost of service options in doing business with the City.	<b>FACILITIES AND INSURANCE</b> \$1,428 increase due to a citywide adjustment in internal service charges for risk insurance.
<b>WAGES AND BENEFITS</b> \$13,947 increase due to normal full-time wage and benefit adjustments offset with the reduction of one full-time position due to budget recalibration.	<b>MULTI-CULTURAL CENTER SUPPORT</b> \$205,062 decrease due to a citywide adjustment to subsidy agreements being converted to a service contract through a request for proposal process due to budget recalibration. Cultural, arts, and community programming has been reallocated to the Parks and Recreation budget.
<b>TRAINING AND DEVELOPMENT</b> \$7,000 decrease in training and development as part of recalibration efforts.	<b>OUTREACH RESOURCES</b> \$8,950 decrease in outreach services programming as part of recalibration efforts.
<b>TECHNOLOGY</b> \$8,649 increase primarily due to a citywide adjustment in technology rental charges for cyclic replacements, security, and network improvements.	

# HUMAN RESOURCES



SUMMARY	BUDGET
PERSONNEL	\$2.0M
OPERATING	\$0.7M
CAPITAL	-
<b>TOTAL BUDGET</b>	<b>\$2.7M</b>

FULL-TIME POSITIONS: 19 ↑0			
PERFORMANCE MEASURES	2022	2023	2024
Turnover Rate w/o Retirements	6.8%	6.6%	5.8%
Turnover Rate w/ Retirements	9.3%	9.1%	9.6%
FTE Per 10,000 Population	65	64	66
New Hires and Promotions	224	208	296
Vacancy Rate	6.4%	5.9%	4.0%

## Expenditures by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$28,680	\$31,120	-\$2,440	-7.84%
WAGES AND BENEFITS	\$2,027,086	\$1,839,937	\$187,149	10.17%
FACILITIES AND INSURANCE	\$6,733	\$5,561	\$1,172	21.08%
TECHNOLOGY & EQUIPMENT	\$101,185	\$116,249	-\$15,064	-12.96%
EMPLOYEES APPRECIATION & WELLBEING	\$109,940	\$128,660	-\$18,720	-14.55%
DEPARTMENT TRAINING & DEVELOPMENT	\$5,825	\$19,105	-\$13,280	-69.51%
ADMISSION EXAMS	\$298,000	\$265,000	\$33,000	12.45%
RECRUITING	\$62,000	\$102,300	-\$40,300	-39.39%
EMPLOYEES TRAINING & DEVELOPMENT	\$76,500	\$124,000	-\$47,500	-38.31%
<b>Total Expenditures</b>	<b>\$2,715,949</b>	<b>\$2,631,932</b>	<b>\$84,017</b>	<b>3.19%</b>

## MAJOR IMPACTS BY DRIVERS

<b>OPERATIONAL RESOURCES</b> \$2,440 decrease to align with actual expenditure trend.	<b>DEPARTMENT TRAINING AND DEVELOPMENT</b> \$13,280 decrease as part of a citywide effort to recalibrate the City budget.
<b>WAGES AND BENEFITS</b> \$187,149 increase mainly due to paid benefits for retirements and normal full-time wage and benefit adjustments.	<b>ADMISSION EXAMS</b> \$33,000 increase primarily to account for the rising costs of admission exams required to comply with regulations across various departments.
<b>FACILITIES AND INSURANCE</b> \$1,172 increase due to a citywide adjustment in internal service charges for risk insurance.	<b>RECRUITING</b> \$40,300 decrease to align budget to actual trends.
<b>TECHNOLOGY AND EQUIPMENT</b> \$15,064 decrease due to a reduction in the scope of employee engagement software.	<b>EMPLOYEES TRAINING AND DEVELOPMENT</b> \$47,500 decrease as part of a citywide effort to recalibrate the City budget.
<b>EMPLOYEES APPRECIATION AND WELL-BEING</b> \$18,720 decrease as part of a citywide effort to recalibrate the City budget.	

# FINANCE



SUMMARY	BUDGET
PERSONNEL	\$4.5M
OPERATING	\$0.3M
CAPITAL	-
<b>TOTAL BUDGET</b>	<b>\$4.8M</b>

FULL-TIME POSITIONS: 32 ↑0			
PERFORMANCE MEASURES	2022	2023	2024
Audited Financial Statements within 90 Days	115	89	141
Two Times or Better Revenue to Debt Service within Sales Tax Fund (50%)	18%	17%	16%
General Fund Reserve (25% Target)	38%	37%	33%

## Expenditures by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$12,300	\$12,216	\$84	0.69%
WAGES AND BENEFITS	\$4,465,037	\$4,403,987	\$61,050	1.39%
TRAINING AND DEVELOPMENT	\$24,555	\$34,030	-\$9,475	-27.84%
SOFTWARE & TECHNOLOGY	\$190,482	\$179,862	\$10,620	5.90%
CONSULTING & INSURANCE	\$28,222	\$36,570	-\$8,348	-22.83%
CREDIT CARD & BANK FEES	\$35,000	\$55,000	-\$20,000	-36.36%
UTILITIES	\$6,400	\$6,400	-	0.00%
<b>Total Expenditures</b>	<b>\$4,761,995</b>	<b>\$4,728,065</b>	<b>\$33,930</b>	<b>0.72%</b>



## MAJOR IMPACTS BY DRIVERS

<b>WAGES AND BENEFITS</b> \$61,050 increase due to normal full-time wage and benefit adjustments offset by position realignment to Innovation and Technology.	<b>CONSULTING AND INSURANCE</b> \$8,348 decrease for professional financial services as part of a citywide effort to recalibrate the budget.
<b>TRAINING AND DEVELOPMENT</b> \$9,475 decrease as part of a citywide effort to recalibrate the budget.	<b>CREDIT CARD AND BANK FEES</b> \$20,000 decrease in credit card fees due to budget recalibration efforts to encourage customers to utilize lower cost of service options in doing business with the City.
<b>SOFTWARE AND TECHNOLOGY</b> \$10,620 increase due to inflationary and contractual adjustments.	

# GENERAL FACILITIES



SUMMARY	BUDGET
PERSONNEL	\$1.1M
OPERATING	\$1.2M
CAPITAL	\$2.5M
<b>TOTAL BUDGET</b>	<b>\$4.8M</b>

## General Government Buildings:

- City Hall
- City Center
- Carnegie Town Hall
- Annex (The Link)

## Operating Expenditures by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
WAGES AND BENEFITS	\$1,075,000	\$1,075,000	-	0.00%
SUPPLIES & MATERIALS	\$112,000	\$112,000	-	0.00%
UTILITIES	\$405,000	\$405,000	-	0.00%
RENTALS	\$193,000	\$193,000	-	0.00%
REPAIR & MAINTENANCE	\$347,000	\$347,000	-	0.00%
PROPERTY LIABILITY & RISK	\$112,323	\$97,672	\$14,651	15.00%
<b>Total Expenditures</b>	<b>\$2,244,323</b>	<b>\$2,229,672</b>	<b>\$14,651</b>	<b>0.66%</b>

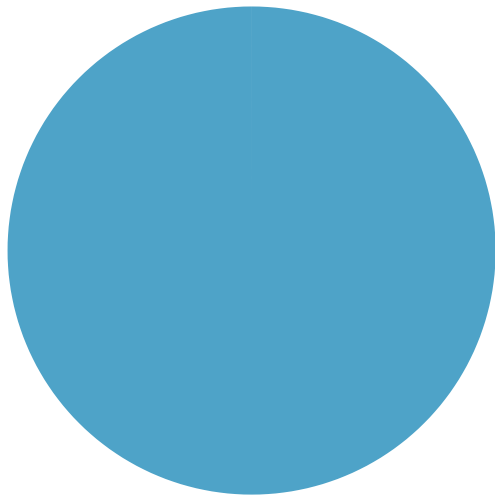
## MAJOR IMPACTS BY DRIVERS

### PROPERTY LIABILITY AND RISK

\$14,651 increase due to a citywide adjustment in internal service charges for risk insurance.

## 2026 CAPITAL PROGRAMS—\$2.5M

100% funded by Capital (2nd Penny) Sales Tax



● Land Acquisition **\$2,525,000** (100.00%)

More information on the General Facilities 2026-2030 Capital Plan can be found [here](#)

# INNOVATION AND TECHNOLOGY



SUMMARY	BUDGET
PERSONNEL	\$6.1M
OPERATING	\$1.0M
CAPITAL	-
<b>TOTAL BUDGET</b>	<b>\$7.1M</b>

**FULL-TIME POSITIONS: 51 ↑0**

PERFORMANCE MEASURES	2022	2023	2024
Incident Tickets—Resolution	N/A	1 Day	1 Day
Parcel and Polygon Features Maintained	75,204	76,400	77,449

## Expenditures by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$60,433	\$57,722	\$2,711	4.70%
WAGES AND BENEFITS	\$6,074,403	\$5,552,858	\$521,545	9.39%
TRAINING AND DEVELOPMENT	\$73,594	\$100,094	-\$26,500	-26.48%
SOFTWARE & TECHNOLOGY	\$540,130	\$708,618	-\$168,488	-23.78%
UTILITIES	\$41,230	\$81,580	-\$40,350	-49.46%
CONSULTING & SUPPORT	\$309,370	\$329,370	-\$20,000	-6.07%
<b>Total Expenditures</b>	<b>\$7,099,159</b>	<b>\$6,830,242</b>	<b>\$268,917</b>	<b>3.94%</b>

## MAJOR IMPACTS BY DRIVERS

<b>OPERATIONAL RESOURCES</b> \$2,711 increase due to a citywide adjustment in internal service charges for risk insurance.	<b>SOFTWARE AND TECHNOLOGY</b> \$168,488 decrease is due to a one-time adjustment in 2025 for enterprise network security.
<b>WAGES AND BENEFITS</b> \$521,545 increase is due to normal wage and benefit adjustments and a realignment of one position from Finance.	<b>UTILITIES</b> \$40,350 decrease due a realignment of phone and internet charges being shifted to the internal service Enterprise Technology and Network Fund as these expenses are for citywide support.
<b>TRAINING AND DEVELOPMENT</b> \$26,500 decrease as part of a citywide effort to recalibrate budgets.	<b>CONSULTING AND SUPPORT</b> \$20,000 decrease due to fewer projects that require outside services.

# COMMUNICATIONS



SUMMARY	BUDGET
PERSONNEL	\$2.5M
OPERATING	\$0.8M
CAPITAL	\$0.1M
TOTAL BUDGET	\$3.4M

FULL-TIME POSITIONS: 21 ↓1

PERFORMANCE MEASURES	2022	2023	2024
Impressions Served	24.2M	34.9M	60.7M

## Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CABLE FRANCHISE FEE	\$165,000.00	\$165,000.00	-	0.00%
Total Revenues	\$165,000.00	\$165,000.00	-	0.00%



## Operating Expenditures by Major Drivers

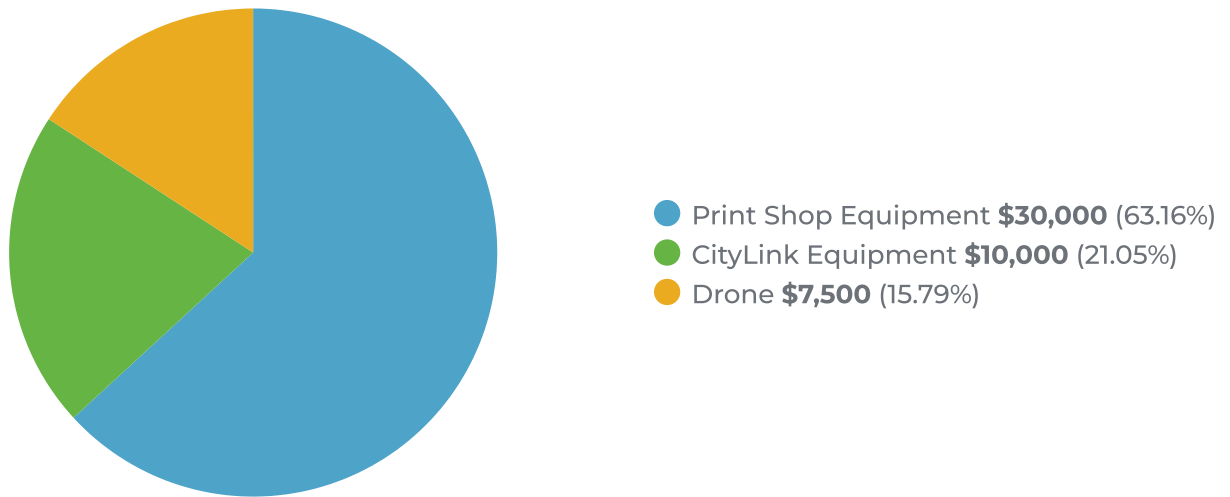
Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$21,030	\$38,871	-\$17,841	-45.90%
WAGES AND BENEFITS	\$2,549,569	\$2,502,416	\$47,153	1.88%
TRAINING AND DEVELOPMENT	\$16,045	\$16,045	-	0.00%
SOFTWARE & TECHNOLOGY	\$129,020	\$178,840	-\$49,820	-27.86%
UTILITIES	\$5,535	\$5,535	-	0.00%
MARKETING & MAILINGS	\$347,125	\$495,125	-\$148,000	-29.89%
SUPPORT MATERIALS & SERVICES	\$46,150	\$71,150	-\$25,000	-35.14%
VEHICLE RENTAL & MAINTENANCE	\$24,348	\$24,348	-	0.00%
FRANCHISE FEE PASS THROUGH	\$165,000	\$165,000	-	0.00%
<b>Total Expenditures</b>	<b>\$3,303,823</b>	<b>\$3,497,330</b>	<b>-\$193,507</b>	<b>-5.53%</b>

## MAJOR IMPACTS BY DRIVERS

<b>OPERATIONAL RESOURCES</b> \$17,841 decrease from planned tools and equipment replacement.	<b>MARKETING AND MAILINGS</b> \$148,000 decrease due to the removal of a one-time 2025 initiative.
<b>WAGES AND BENEFITS</b> \$47,153 increase due to normal wage and benefits adjustments offset by a reduction in a position as part of a citywide effort to recalibrate budgets.	<b>SUPPORT MATERIALS AND SERVICES</b> \$25,000 decrease due to a reduction in consulting services as part of a citywide effort to recalibrate budgets.
<b>SOFTWARE AND TECHNOLOGY</b> \$49,820 decrease primarily due to shifting the City enterprise website support to the Enterprise Technology and Network internal service fund.	

## 2026 CAPITAL EQUIPMENT—\$0.1M

Primarily funded by Capital (2nd Penny) Sales Tax and Cable Franchise Fees



More information on the Communications 2026-2030 Capital Plan can be found [here](#)

# PUBLIC SAFETY





# FIRE



## OUR PURPOSE

Sioux Falls Fire Rescue is committed to protecting the people and property of our community. Through public education, inspection, code enforcement, and fire investigation, SFFR provides a full range of services, while fostering a culture of community risk reduction.

SUMMARY	BUDGET
PERSONNEL	\$35.3M
OPERATING	\$5.8M
CAPITAL	\$8.5M
TOTAL BUDGET	\$49.6M

## OUR FOCUS

- **Invest in employees** through training, workforce development, and employee health and safety.
- **Balance investments** in new stations with improvements to current facilities, maintaining effective operations to serve a growing community.
- Collaborate with Metro Communications, the Police Department, and external partners to support **regionalized, streamlined public safety operations.**
- Work alongside community and regional partners to **mitigate and prevent loss through risk reduction** efforts and Fire Code review.
- Build and maintain community relationships through **educational outreach programs.**
- Collaborate with the Health Department, Metro Communications, and ambulance providers to **support local EMS systems.**
- **Utilize technology and data** to support effective operations and strategic planning.
- **Recalibrate** the budget and services over the next three years (2026–2028) due to **capped property tax growth** enacted by state legislature.

**FULL-TIME POSITIONS: 243 ↑15**

## SERVICE INDICATORS



**90% of priority calls have a response time equal to or under 9:30**

2022: 9:32  
2023: 9:35  
2024: 9:43

\*Includes time from phone call to dispatch



**\$697M value of property saved after fire exposure (98.8%)**

2022: 99.6%  
2023: 99.5%  
2024: 98.8%

### 2026 KEY INITIATIVES

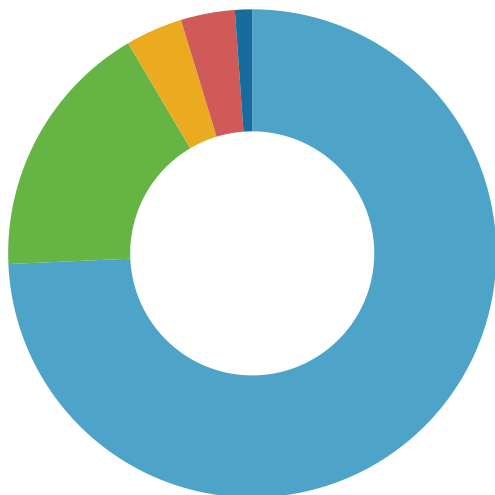
Open Fire Station 13

Update Fire Code

Implement Recalibrated Training Model

Implement Overtime Recalibration Strategies

## BUDGET BY PROGRAM—\$49.6M



- Fire Service **\$36,828,438** (74.30%)
- Capital **\$8,534,000** (17.22%)
- Facilities **\$1,868,000** (3.77%)
- Fire Prevention **\$1,773,398** (3.58%)
- Emergency Preparedness **\$564,431** (1.14%)

## PERFORMANCE MEASURES

	2022	2023	2024
<b>Number of Annual Commercial Inspections</b>	5,290	5,938	5,474
<b>Fire Incidents</b>	345	299	296
<b>Medical Incidents</b>	8,045	8,238	8,353
<b>Hazardous Materials Incidents</b>	218	193	180
<b>Other Hazardous Response Incidents</b>	454	263	322
<b>All Other Incidents</b>	6,492	6,325	6,933
<b>Number of Fire Stations</b>	12	12	12
<b>Number of Ladder Trucks</b>	6	6	6
<b>Number of Fire Engines and Other Response Vehicles</b>	33	33	33

### Operating Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CHARGES	\$820,600	\$820,600	-	0.00%
GOVERNMENT SHARED	\$1,433,000	\$1,183,000	\$250,000	21.13%
CONTRIBUTIONS AND OTHER	\$25,000	\$25,000	-	0.00%
<b>Total Revenues</b>	<b>\$2,278,600</b>	<b>\$2,028,600</b>	<b>\$250,000</b>	<b>12.32%</b>



### Operating Expenditures by Major Drivers

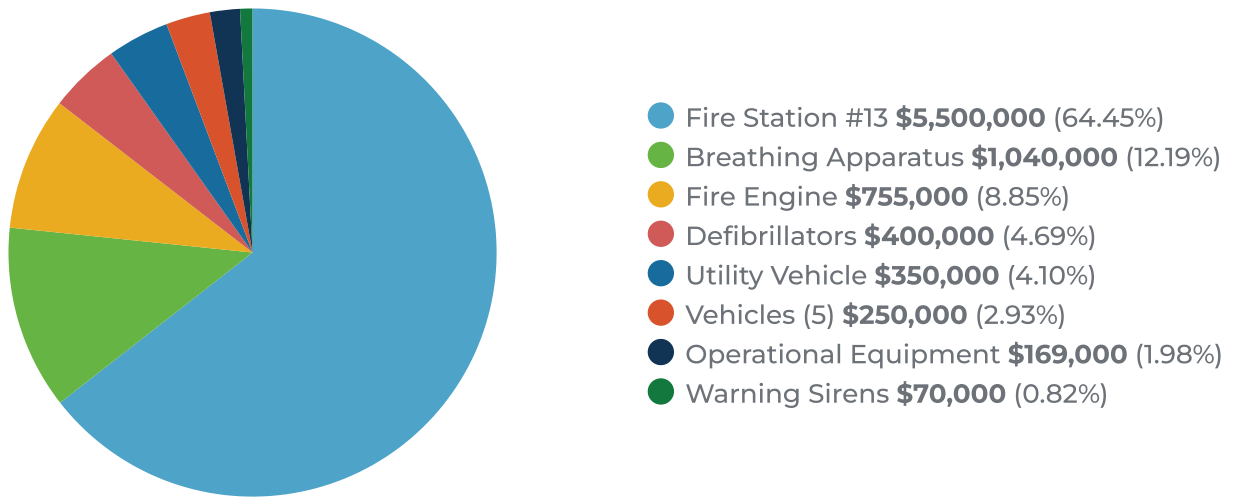
Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$201,544	\$239,044	-\$37,500	-15.69%
TRAINING AND DEVELOPMENT	\$261,890	\$311,890	-\$50,000	-16.03%
TECHNOLOGY	\$975,875	\$1,003,499	-\$27,624	-2.75%
FACILITIES AND INSURANCE	\$1,652,005	\$1,541,522	\$110,483	7.17%
OUTREACH RESOURCES	\$116,050	\$154,050	-\$38,000	-24.67%
OVERTIME	\$2,250,000	\$1,750,000	\$500,000	28.57%
FULLTIME WAGES & BENEFITS	\$32,919,507	\$31,316,725	\$1,602,782	5.12%
PART-TIME	\$137,152	\$137,152	-	0.00%
OCCUPATIONAL PHYSICALS & TESTING	\$264,900	\$222,800	\$42,100	18.90%
TOOLS, EQUIPMENT, & EMS SUPPLIES	\$782,730	\$756,030	\$26,700	3.53%
VEHICLE	\$768,320	\$775,700	-\$7,380	-0.95%
TURNOUT & PROTECTIVE GEAR	\$704,294	\$563,170	\$141,124	25.06%
<b>Total Expenditures</b>	<b>\$41,034,268</b>	<b>\$38,771,582</b>	<b>\$2,262,686</b>	<b>5.84%</b>

## MAJOR IMPACTS BY DRIVERS

<b>REVENUES</b> \$250,000 increase in expected Fire Insurance Premium Reversion based on trends.	<b>OVERTIME</b> \$500,000 increase to partially align the budget to actual trends. As part of the budget recalibration process, police and fire continue to work towards finding innovative approaches to managing overtime costs while minimizing the impact on service quality.
<b>OPERATIONAL RESOURCES</b> \$37,500 decrease in operational resources based on actual trends as well as the removal of credit card fees and a reduction in board, meeting, and employee appreciation expenses as part of the citywide budget recalibration effort.	<b>FULL-TIME WAGES AND BENEFITS</b> \$1,602,782 increase due to normal full-time wage and benefit adjustments and the addition of 15 new firefighters in late summer of 2026 to staff and operate the new fire station.
<b>TRAINING AND DEVELOPMENT</b> \$50,000 decrease in training and travel in response to citywide budget recalibrations.	<b>OCCUPATIONAL PHYSICALS AND TESTING</b> \$42,100 increase due to adding 15 personnel and the addition of mental wellness assessments.
<b>TECHNOLOGY</b> \$27,624 decrease due to a reduction in software and hardware costs partially offset by an increase due to citywide adjustment in internal service charges for cyclic technology replacements, security, and network enhancements.	<b>TOOLS, EQUIPMENT, AND EMS SUPPLIES</b> \$26,700 increase for AED replacements and normal inflationary increases.
<b>FACILITIES AND INSURANCE</b> \$110,483 increase due to a citywide adjustment in internal service charges for risk insurance and to adjustments in centralized facilities charges based on forecasted needs.	<b>VEHICLE</b> \$7,380 decrease in parking leases due to a shift to a territorial model for inspectors.
<b>OUTREACH RESOURCES</b> \$38,000 decrease primarily due to businesses now purchasing lock boxes directly from vendors, as well as a decrease in community program supplies like public education materials and safety training supplies as part of the budget recalibration.	<b>TURNOUT AND PROTECTIVE GEAR</b> \$141,124 increase due to adding 15 personnel and normal inflationary increases.

## 2026 CAPITAL PROGRAMS AND EQUIPMENT—\$8.5M

100% funded by Capital (2nd Penny) Sales Tax



More information on the Fire 2026-2030 Capital Plan can be found [here](#)

# POLICE



## OUR PURPOSE

The Sioux Falls Police Department serves, protects, and promotes the quality of life in the city. Officer training emphasizes a public servant mindset with a strong understanding of and commitment to justice. The department's primary role is to enforce the law, maintain order, and prevent crime through community-oriented policing, which establishes collaborative partnerships among law enforcement and the individuals and organizations they serve.

SUMMARY	BUDGET
PERSONNEL	\$49.3M
OPERATING	\$9.6M
CAPITAL	\$1.5M
<b>TOTAL BUDGET</b>	<b>\$60.4M</b>

## OUR FOCUS

- Collaborate with Sioux Falls Fire Rescue and Metro Communications to support **streamlined public safety operations**.
- Maintain and foster **relationships and trust** with our **community's youth**.
- Coordinate **community policing and outreach** to offer assistance where needed, reducing the need for future enforcement.
- Provide officers with continuing education, training, equipment, and reliable, real-time video technology, ensuring **officer safety and efficacy**.
- Plan for **department and community growth** through additional report-to-work stations and invest in existing facilities to reutilize space while supporting effective operations.
- **Recalibrate** the budget and services over the next three years (2026–2028) due to **capped property tax growth** enacted by the state legislature.

**FULL-TIME POSITIONS: 346 ↑7**

## SERVICE INDICATORS



### Part 1 Crime Clearance Rates:

	Violent	Property
<b>2022</b>	79.0%	29.7%
<b>2023</b>	77.6%	29.1%
<b>2024</b>	74.1%	28.9%
<b>National</b>	41.2%	13.9%



### 5:00 Average response time on priority 1 calls

2022: 4:50

2023: 5:01

2024: 5:00

\*Includes time from phone call to dispatch

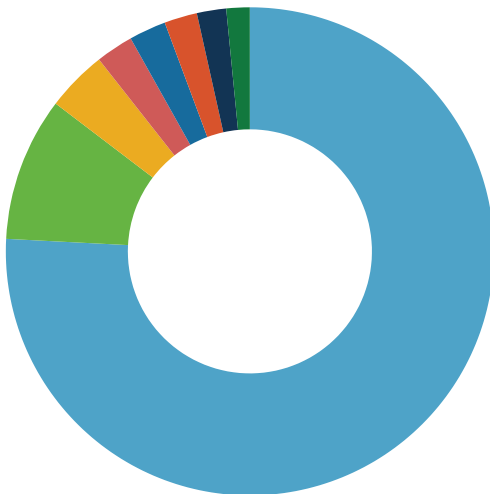
### 2026 KEY INITIATIVES

Street Outreach  
Collaboration

Continue Collaborating  
with Facilities  
Management to Ensure  
Space Optimization for  
Growth

Increase Criminal  
Apprehension Through  
Collaboration of Real-  
Time Information  
Center and Violent  
Crimes Unit

## BUDGET BY PROGRAM—\$60.4M



- Uniformed Services **\$45,829,040** (75.82%)
- Investigations **\$5,755,870** (9.52%)
- Metro Communications **\$2,445,844** (4.05%)
- Capital **\$1,504,100** (2.49%)
- Crime Lab **\$1,483,932** (2.46%)
- Animal Control **\$1,310,007** (2.17%)
- Records **\$1,176,580** (1.95%)
- Facilities **\$937,600** (1.55%)

## PERFORMANCE MEASURES

	2022	2023	2024
<b>Number of Sworn Officers</b>	284	288	295
<b>Police Calls</b>	127,089	127,783	130,246
<b>Traffic Citations Issued</b>	23,015	21,920	24,721
<b>Number of Patrol Vehicles</b>	150	160	163

### Operating Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CHARGES	\$150,500	\$150,500	-	0.00%
LICENSES AND PERMITS	\$50,000	\$50,000	-	0.00%
GOVERNMENT SHARED	\$757,500	\$757,500	-	0.00%
OTHER (CONTRIBUTIONS, RENTALS)	\$40,000	\$40,000	-	0.00%
<b>Total Revenues</b>	<b>\$998,000</b>	<b>\$998,000</b>	<b>-</b>	<b>0.00%</b>

### Operating Expenditures by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$223,072	\$283,772	-\$60,700	-21.39%
TRAINING AND DEVELOPMENT	\$189,650	\$260,000	-\$70,350	-27.06%
TECHNOLOGY	\$2,236,008	\$1,976,033	\$259,975	13.16%
FACILITIES AND INSURANCE	\$1,271,447	\$1,193,689	\$77,758	6.51%
OUTREACH RESOURCES	\$108,722	\$124,722	-\$16,000	-12.83%
OVERTIME	\$1,748,000	\$1,253,000	\$495,000	39.51%
FULLTIME WAGES & BENEFITS	\$47,208,799	\$43,765,759	\$3,443,040	7.87%
PART-TIME	\$324,700	\$259,004	\$65,696	25.36%
VEHICLE	\$1,257,632	\$1,234,632	\$23,000	1.86%
TOOLS & EQUIPMENT	\$823,825	\$767,465	\$56,360	7.34%
UNIFORMS, GEAR, & PROTECTIVE WEAR	\$506,100	\$412,385	\$93,715	22.73%
FAMILY SAFETY SUPPORT	\$432,600	\$477,000	-\$44,400	-9.31%
METRO COMMUNICATIONS CONTRIBUTION	\$2,445,844	\$2,351,773	\$94,071	4.00%
ANIMAL SHELTER RESOURCES	\$162,473	\$162,473	-	0.00%
<b>Total Expenditures</b>	<b>\$58,938,872</b>	<b>\$54,521,707</b>	<b>\$4,417,165</b>	<b>8.10%</b>

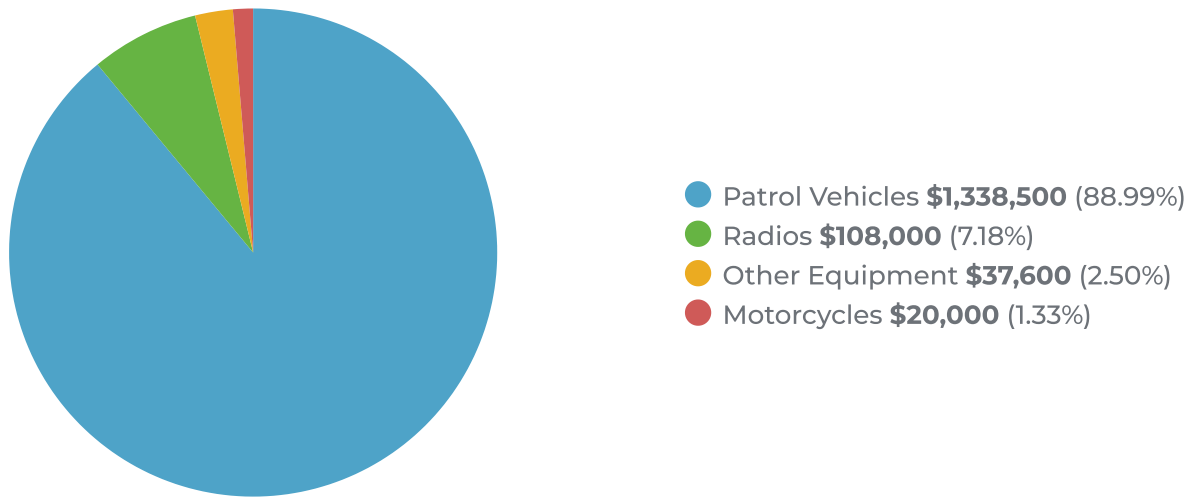


## MAJOR IMPACTS BY DRIVERS

<b>OPERATIONAL RESOURCES</b> \$60,700 decrease primarily in various service expenses like locksmiths, background checks, postal, recruitment, and technology support.	<b>PART-TIME</b> \$65,696 increase due to an increased utilization of part-time to assist in background checks and investigative case management, offsetting overtime and more effectively utilizing full-time officers.
<b>TRAINING AND DEVELOPMENT</b> \$70,350 decrease in travel and training as part of the citywide recalibration efforts.	<b>VEHICLE</b> \$23,000 increase in vehicle repair and maintenance based on actual trends.
<b>TECHNOLOGY</b> \$259,975 increase related to new technology advancements and a citywide adjustment in internal service charges for cyclic technology replacements, security, and network improvements.	<b>TOOLS AND EQUIPMENT</b> \$56,360 increase primarily due to the increased cost of the new Taser contract.
<b>FACILITIES AND INSURANCE</b> \$77,758 increase due to a citywide adjustment in internal service charges for risk insurance.	<b>UNIFORM GEAR AND PROTECTIVE WEAR</b> \$93,715 increase due to successful recruitment and retention efforts as well as normal inflationary increases.
<b>OUTREACH RESOURCES</b> \$16,000 decrease in community outreach and career path academy supplies as part of the citywide recalibration efforts.	<b>FAMILY SAFETY SUPPORT</b> \$44,400 decrease due to a citywide adjustment to subsidy agreements being converted to a service contract through a request for proposal process due to budget recalibration.
<b>OVERTIME</b> \$495,000 increase to partially align the budget to actual trends. As part of the budget recalibration process, police and fire continue to work towards finding innovative approaches to managing overtime costs while minimizing the impact on service quality.	<b>METRO COMMUNICATIONS CONTRIBUTION</b> \$94,071 increase for the City's annual contribution to Metro Communications due to growth and demand for service.
<b>FULL-TIME WAGES AND BENEFITS</b> \$3,443,040 increase due to normal full-time wage and benefit adjustments and the addition of six new Police Officers and one Forensic Specialist.	

## 2026 CAPITAL EQUIPMENT—\$1.5M

100% funded by Capital (2nd Penny) Sales Tax



More information on the Police 2026-2030 Capital Plan can be found [here](#)

# METRO COMMUNICATIONS



## OUR PURPOSE

Metro Communications serves as the consolidated 24/7/365 Public Safety Answering Point (PSAP), or 911 Dispatch, for Minnehaha County, City of Sioux Falls, and the City of Brandon. Metro Communications also maintains a Tactical Dispatcher Team (TDT) that is on-call and responds directly to emergency scenes involving Incident Command to manage effective communications for large-scale incidents.

SUMMARY	BUDGET
PERSONNEL	\$5.9M
OPERATING	\$1.2M
CAPITAL	\$0.3M
TOTAL BUDGET	\$7.4M

## OUR FOCUS

- Invest in **employee well-being, training, and redundancy** plans to ensure continuity of service.
- Ensure a **reliable and redundant 911 system** by investing in radio and network infrastructure in collaboration with the Minnehaha County Sheriff's Office, State of South Dakota, and other partner agencies.
- Lead **regionalization** efforts through conversation and collaboration focused on a financial **service model** based on utilization and sustainability.
- Invest in technology** to meet growth demands and to be prepared for any possible future consolidation efforts.
- Collaborate with Sioux Falls Fire Rescue and Sioux Falls Police to support **streamlined public safety operations**.
- Work alongside City operations, public safety leadership, and health department teams to **advance a data-forward approach** to public safety operations.

**FULL-TIME POSITIONS: 57 ↑2**

## SERVICE INDICATORS



### Percentage of calls answered within:

	2022	2023	2024	City Goal
<b>10 Seconds</b>	89.17%	87.95%	95.49%	90%
<b>15 Seconds</b>	97.05%	96.38%	97.04%	95%
<b>20 Seconds</b>	98.75%	98.46%	99.08%	98%

### 2026 KEY INITIATIVES

Implement Fire Priority Dispatch System Protocols

Continue to Build Redundancy Across All Platforms and Systems

Assess Current Technology to Identify Opportunities for Improvement

## PERFORMANCE MEASURES

	2022	2023	2024
<b>Total Phone Calls</b>	326,944	342,467	310,330
<b>911 Calls</b>	101,271	110,424	92,104
<b>Administrative Calls</b>	225,655	232,043	218,226
<b>Calls for Service Created</b>	264,932	276,153	268,154

**Total Revenues by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CHARGES	\$3,392,381	\$3,261,296	\$131,085	4.02%
GOVERNMENT SHARED	\$4,713,170	\$4,972,111	-\$258,941	-5.21%
MISCELLANEOUS	\$43,597	\$43,597	-	0.00%
<b>Total Revenues</b>	<b>\$8,149,148</b>	<b>\$8,277,004</b>	<b>-\$127,856</b>	<b>-1.54%</b>

**Total Expenditures by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$52,920	\$52,920	-	0.00%
TRAINING AND DEVELOPMENT	\$40,790	\$40,790	-	0.00%
TECHNOLOGY	\$561,870	\$161,042	\$400,828	248.90%
FACILITIES AND INSURANCE	\$166,625	\$162,500	\$4,125	2.54%
OVERTIME	\$241,453	\$241,453	-	0.00%
FULLTIME WAGES & BENEFITS	\$5,478,715	\$5,340,673	\$138,042	2.58%
PART-TIME	\$133,246	\$133,246	-	0.00%
CAPITAL	\$250,000	\$75,000	\$175,000	233.33%
RADIO, PHONE, NETWORK	\$456,710	\$456,710	-	0.00%
<b>Total Expenditures</b>	<b>\$7,382,329</b>	<b>\$6,664,334</b>	<b>\$717,995</b>	<b>10.77%</b>

**MAJOR IMPACTS BY DRIVERS****REVENUE—CHARGES**

\$131,085 increase in revenues is from a 4% contribution increase from both the City of Sioux Falls and Minnehaha County.

**FACILITIES AND INSURANCE**

\$4,125 increase due to a citywide adjustment in internal service charges for risk insurance.

**REVENUE—GOVERNMENT SHARED**

\$258,941 decrease due to anticipated completion of local funding reimbursements from the 911 Coordination Board, offset by a normal increase in 911 surcharge revenue based on growth.

**FULL-TIME WAGES AND BENEFITS**

\$138,042 increase due to normal full-time wage and benefit adjustments and the addition of two new dispatcher positions.

**TECHNOLOGY**

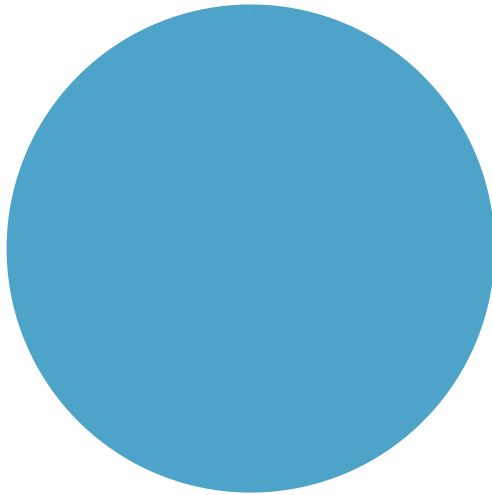
\$400,828 increase to implement an emergency fire dispatch system in order to efficiently gather information and effectively lead callers through procedures and care.

**CAPITAL**

\$175,000 increase for the replacement of dispatch equipment.

## 2026 CAPITAL EQUIPMENT—\$0.3M

100% funded by the 911 Dispatch Fund



● Dispatch Equipment **\$250,000** (100.00%)

More information on the Metro Communications (911 Dispatch) 2026-2030 Capital Plan can be found [here](#)



# HIGHWAYS AND STREETS





# HIGHWAYS AND STREETS



## OUR PURPOSE

Public Works is responsible for the long-range planning, design, construction, and maintenance of our roads to assure an efficient, reliable, and safe transportation network. Highways and Streets includes engineering, street maintenance, and traffic and lighting, a dedicated team that oversees some of the most challenging and impactful work in our city.

SUMMARY	BUDGET
PERSONNEL	\$16.8M
OPERATING	\$20.5M
CAPITAL	\$65.1M
TOTAL BUDGET	\$102.4M

## OUR FOCUS

- **Strategic planning** for street and utility infrastructure growth.
- Continued investment of over 680 blocks in rehabilitation and reconstruction, with the goal of maintaining an **“above average” pavement condition score** when compared to other northern climate municipalities.
- Continued development of the **strategic asphalt repair program** to reduce pothole numbers and improve street conditions overall.
- Efficient and effective winter operations services by **utilizing technology** to foster best practice application processes and reduce costs, lessen negative environmental impacts, and assure optimal life of streets.
- Continue investing in the LED streetlight conversion and pole improvements program to support **safe streets and reduce electric costs**. 92% of lights have been switched to LED.
- Invest in intelligent transportation systems and maintenance programs to ensure a **reliable and efficient traffic control** system.
- Invest in continued installation and maintenance of fiber communication between traffic signals and City facilities to ensure a **reliable communication network**.
- Recalibrate winter snow removal operations with **limited service impacts**.
- **Recalibrate** the budget and services over the next three years (2026–2028) due to **capped property tax growth** enacted by the state legislature.

**FULL-TIME POSITIONS: 123 ↑0**

## SERVICE INDICATORS



### Maintain an above-average overall street condition index (OCI) rating

(1-100 SCALE, 100 BEING A NEW STREET)  
(NATIONAL AVERAGE = BETWEEN 60-65)

2015: 70  
2019: 70  
2023: 73

**CITY GOAL: 70**



### Efficient snow removal services

TIME IT TAKES TO PLOW A STREET AFTER A SNOW ALERT HAS BEEN ISSUED

2022: <36 HOURS  
2023: <40 HOURS  
2024: <36 HOURS

**CITY GOAL: <48 HOURS**

### 2026 KEY INITIATIVES

680+ Blocks of Streets Preservation, Rehabilitation, and Reconstruction

South Veterans Parkway Continued Construction

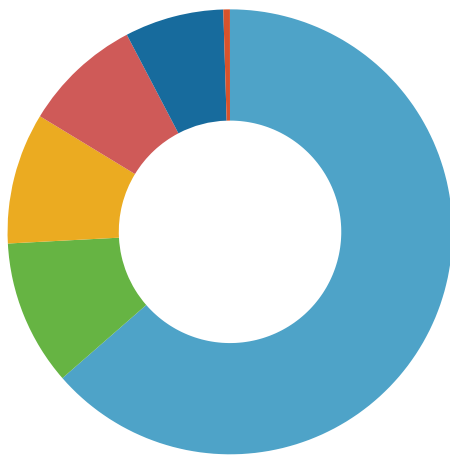
North Marion Rd & BNSF Overpass

85th St and I-29 Interchange Continued Construction

Minnesota Avenue Reconstruction (2nd-8th Street)

Recalibrate Winter Snow Removal Operations With Minimal Service Impacts

## BUDGET BY PROGRAM—\$102.4M



- Capital Construction and Equipment **\$65,109,293** (63.57%)
- Street Winter **\$10,839,823** (10.58%)
- Street Maintenance **\$9,767,726** (9.54%)
- Civil Engineering **\$8,843,117** (8.63%)
- Lights, Signals, and Signs **\$7,357,862** (7.18%)
- Facilities **\$500,250** (0.49%)

## PERFORMANCE MEASURES

	2022	2023	2024
<b>Lane Miles</b>	<b>3,436</b>	<b>3,456</b>	<b>3,515</b>
<b>Street Preservation, Rehab &amp; Reconstruct (Blocks)</b>	<b>630</b>	<b>709</b>	<b>632</b>
<b>Snow Alerts</b>	<b>2</b>	<b>4</b>	<b>3</b>
<b>Number of Street Lights Maintained</b>	<b>22,480</b>	<b>22,839</b>	<b>23,572</b>
<b>Number of Motor Graders</b>	<b>34</b>	<b>44</b>	<b>44</b>
<b>Number of Sanders</b>	<b>53</b>	<b>53</b>	<b>53</b>

**Operating Revenues by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CHARGES	\$1,741,580	\$1,741,580	-	0.00%
LICENSES AND PERMITS	\$214,100	\$214,100	-	0.00%
GRANTS	\$779,000	\$779,000	-	0.00%
MISCELLANEOUS	\$100,000	\$100,000	-	0.00%
STREET FRONTAGE TAXES	\$5,172,132	\$5,172,132	-	0.00%
GOVERNMENT SHARED (MOTOR VEHICLE, WHEEL, BRIDGET)	\$3,557,464	\$3,522,259	\$35,205	1.00%
<b>Total Revenues</b>	<b>\$11,564,276</b>	<b>\$11,529,071</b>	<b>\$35,205</b>	<b>0.31%</b>

**Operating Expenditures by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$191,587	\$185,229	\$6,358	3.43%
TRAINING AND DEVELOPMENT	\$57,157	\$69,129	-\$11,972	-17.32%
TECHNOLOGY	\$1,002,553	\$963,452	\$39,101	4.06%
OVERTIME	\$497,000	\$497,000	-	0.00%
FULLTIME WAGES & BENEFITS	\$15,421,707	\$14,852,285	\$569,422	3.83%
PART-TIME	\$882,763	\$882,763	-	0.00%
EQUIPMENT RENTALS	\$2,369,517	\$2,467,363	-\$97,846	-3.97%
FACILITY MAINTENANCE, UTILITIES & INSURANCE	\$582,399	\$562,536	\$19,863	3.53%
STUDIES & INSPECTIONS	\$302,910	\$507,910	-\$205,000	-40.36%
FLEET EQUIPMENT & FUEL	\$8,396,445	\$8,362,007	\$34,438	0.41%
TOOLS, GEAR, & SHOP SUPPLIES	\$175,366	\$175,366	-	0.00%
SNOW REMOVAL CONTRACTORS	\$520,000	\$1,050,055	-\$530,055	-50.48%
SIDEWALK REPAIR PROGRAM	\$1,506,250	\$1,506,250	-	0.00%
STREET LIGHT ELECTRICITY & REPAIRS	\$2,000,000	\$2,025,000	-\$25,000	-1.23%
TRAFFIC SIGNS, SIGNALS, & MARKINGS	\$1,363,571	\$1,463,571	-\$100,000	-6.83%
STREET REPAIRS & MATERIALS	\$1,037,591	\$1,037,591	-	0.00%
STREET WINTER TREATMENT	\$1,000,461	\$1,200,462	-\$200,001	-16.66%
<b>Total Expenditures</b>	<b>\$37,307,278</b>	<b>\$37,807,969</b>	<b>-\$500,691</b>	<b>-1.32%</b>

## MAJOR IMPACTS BY DRIVERS

<b>REVENUES—TOTAL</b> \$35,205 increase in motor vehicle licenses and wheel tax to align with actuals primarily driven by growth.	<b>STUDIES AND INSPECTIONS</b> \$205,000 decrease in consultants due to completion of the Electric Vehicle Readiness study and aligning budget to actual trends.
<b>OPERATIONAL RESOURCES</b> \$6,358 increase due to a citywide adjustment in internal service parking rental charges.	<b>FLEET EQUIPMENT AND FUEL</b> \$34,438 increase for fleet equipment repairs due to inflation and adjusting to actuals.
<b>TRAINING AND DEVELOPMENT</b> \$11,972 decrease in training and travel due to budget recalibration.	<b>SNOW REMOVAL CONTRACTORS</b> \$530,055 decrease in utilizing outside contractors for snow removal operations due to budget recalibration.
<b>TECHNOLOGY</b> \$39,101 increase due to a citywide adjustment in internal service charges for cyclic replacements, security, and network improvements.	<b>STREETLIGHT ELECTRICITY AND REPAIRS</b> \$25,000 decrease to align with actual electricity usage.
<b>FULL-TIME WAGES AND BENEFITS</b> \$569,422 increase due to normal full-time wage and benefit adjustments.	<b>TRAFFIC SIGNS, SIGNALS, AND MARKINGS</b> \$100,000 decrease to align traffic signal repairs to actual trends.
<b>EQUIPMENT RENTALS</b> \$97,846 decrease in removing loader rentals for winter snow removal pick-up operations due to budget recalibration.	<b>STREET WINTER TREATMENT</b> \$200,001 decrease primarily due to application efficiencies in winter operations driven by the utilization of technology.
<b>FACILITY MAINTENANCE, UTILITIES, AND INSURANCE</b> \$19,863 increase due to a citywide adjustment in internal service charges for risk insurance.	

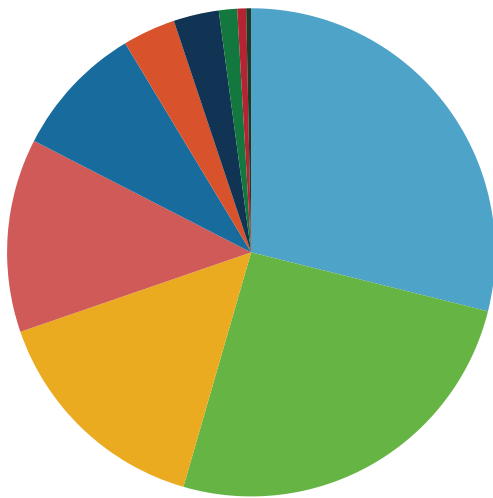


## 2026 CAPITAL SOURCES—\$65.1M



- 2nd Penny Sales Tax **\$60,219,293** (92.49%)
- Platting Fees **\$3,390,000** (5.21%)
- Federal/State Grant (Bridge Reconstruction) **\$1,500,000** (2.30%)

## 2026 CAPITAL PROGRAMS AND EQUIPMENT—\$65.1M



- Maintenance and Rehab **\$18,805,987** (28.88%)
- Arterial Street/Intersections **\$16,658,862** (25.59%)
- Major Street Reconstruction **\$9,934,444** (15.26%)
- Bridge Rehab/Replacement **\$8,350,000** (12.82%)
- Other Public Works Projects **\$5,740,000** (8.82%)
- Street Light and Traffic Projects **\$2,280,000** (3.50%)
- Downtown Improvements **\$1,955,000** (3.00%)
- Street Maintenance Equipment **\$795,000** (1.22%)
- Equipment Storage Building **\$380,000** (0.58%)
- Traffic Control Equipment **\$210,000** (0.32%)

More information on the Highways & Streets 2026-2030 Capital Plan can be found [here](#)

# STORM DRAINAGE



## OUR PURPOSE

The City's storm drainage department works to protect Sioux Falls by managing the systems that collect, hold, and release storm water at a controlled rate. The storm drainage system is made up of 1,300 acres of land, 200 miles of drainage ways, 520 miles of storm drainage pipe, and 13,000 storm water inlets. This infrastructure and the Big Sioux River levee flood-control system play key roles in managing water during storms or river flooding.

SUMMARY	BUDGET
PERSONNEL	\$3.4M
OPERATING	\$2.0M
DEBT SERVICE	\$1.3M
CAPITAL	\$10.8M
TOTAL BUDGET	\$17.5M

## OUR FOCUS

- **Sustainability** is supported solely by user fees to meet current and future growth demands.
- **Safeguard private and public property** by continued investments in the Big Sioux River levee flood-control and drainage systems.
- Continued improvements to both levee and storm drainage systems, while **balancing maintenance and growth**.
- Nine ponds will be constructed and added into the care plan in **coordination** with Veterans Parkway and the 85th Street interchange.
- Meeting challenges of growth by **collaborating with developers** to ensure system performance begins with a plan for new and redeveloping properties.
- **Sharing resources** with other departments to reduce costs of pond cleanout.

FULL-TIME POSITIONS: 17 ↑1

## SERVICE INDICATORS



**Drainage acres maintained: 1,640**

### 2026 KEY INITIATIVES

Veterans Parkway regional ponds

Expand Existing Ponds for Increased Drainage in Southwest Sioux Falls

85th Street Regional Pond Construction

## PERFORMANCE MEASURES

	2022	2023	2024
<b>Number of Inlets</b>	12,522	12,807	13,222
<b>Inlets Cleaned</b>	2,888	3,310	3,258
<b>Inlet/Storm Jetted (feet)</b>	670,256	589,920	551,183
<b>Number of Storm Water Ponds</b>	131	131	138
<b>Material Removed from Drainage System (tons)</b>	60,820	22,842	42,435
<b>Inlets Repaired/Replaced (each)</b>	72	120	77

### Total Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
MISCELLANEOUS	\$40,100	\$40,100	-	0.00%
DRAINAGE FRONTAGE TAXES	\$15,205,965	\$14,345,250	\$860,715	6.00%
SPECIAL ASSESSMENTS	\$1,774,820	\$1,774,820	-	0.00%
OTHER FINANCING (SRF LOANS)	-	\$3,500,000	-\$3,500,000	-100.00%
<b>Total Revenues</b>	<b>\$17,020,885</b>	<b>\$19,660,170</b>	<b>-\$2,639,285</b>	<b>-13.42%</b>

## Total Expenditures by Major Drivers

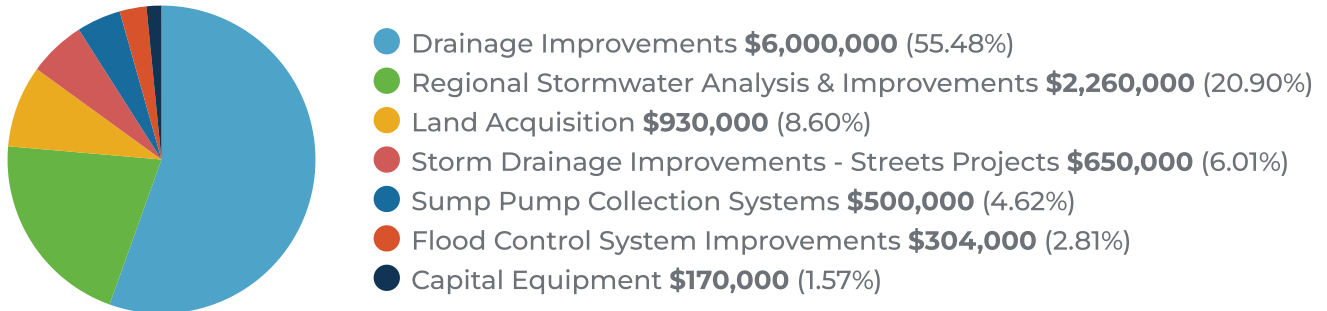
Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$4,650	\$4,650	-	0.00%
WAGES AND BENEFITS	\$3,383,518	\$3,140,296	\$243,222	7.75%
TRAINING AND DEVELOPMENT	\$14,220	\$16,110	-\$1,890	-11.73%
TECHNOLOGY	\$13,287	\$13,287	-	0.00%
FACILITY MAINTENANCE, UTILITIES & INSURANCE	\$14,998	\$16,912	-\$1,914	-11.32%
STUDIES & INSPECTIONS	\$133,244	\$133,244	-	0.00%
FLEET EQUIPMENT & FUEL	\$767,391	\$698,197	\$69,194	9.91%
TOOLS, GEAR, & SHOP SUPPLIES	\$69,428	\$72,760	-\$3,332	-4.58%
DEBT SERVICE	\$1,324,290	\$1,324,290	-	0.00%
CAPITAL	\$10,814,000	\$8,787,000	\$2,027,000	23.07%
DISTRIBUTION & POND MAINTENANCE	\$735,486	\$813,299	-\$77,813	-9.57%
MANHOLE & INLET MAINTENANCE	\$261,000	\$241,954	\$19,046	7.87%
<b>Total Expenditures</b>	<b>\$17,535,511</b>	<b>\$15,261,998</b>	<b>\$2,273,513</b>	<b>14.90%</b>

## MAJOR IMPACTS BY DRIVERS

<b>REVENUE (CHARGES)</b> \$860,715 increase in rates and development growth. \$3,500,000 decrease due to non-point source funds budgeted in 2025.	<b>TOOLS, GEAR, AND SHOP SUPPLIES</b> \$3,332 decrease to align with actual trends.
<b>WAGES AND BENEFITS</b> \$243,222 increase due to normal full-time wage and benefit adjustments and the addition of one new Sewer Collection Technician position.	<b>CAPITAL</b> \$2,027,000 increase primarily due to normal fluctuations in capital projects.
<b>TRAINING AND DEVELOPMENT</b> \$1,890 decrease primarily due to budget recalibration.	<b>DISTRIBUTION AND POND MAINTENANCE</b> \$77,813 decrease in contracting hauling debris from the river and increased collaboration with the Streets Department.
<b>FACILITY MAINTENANCE, UTILITIES, AND INSURANCE</b> \$1,914 decrease in utilities to align with actuals.	<b>MANHOLE AND INLET MAINTENANCE</b> \$19,046 increase to align with the current trend of work completion.
<b>FLEET EQUIPMENT AND FUEL</b> \$69,194 increase due to an inflation in equipment prices directly impacting internal replacement rates.	

## 2026 CAPITAL PROGRAMS AND EQUIPMENT—\$10.8M

100% funded by Drainage Fees



More information on the Storm Drainage 2026-2030 Capital Plan can be found [here](#)

# HEALTH



## OUR PURPOSE

The Sioux Falls Health Department (SFHD) protects and promotes health and well-being in Sioux Falls. Services and programs that SFHD provides to the community include protection from environmental health hazards, health promotion, disease prevention, ensuring equitable access to primary health care services, public health emergency preparedness and response activities, and quality assurance for emergency ambulance services.

SUMMARY	BUDGET
PERSONNEL	\$11.3M
OPERATING	\$6.8M
CAPITAL	\$0.3M
TOTAL BUDGET	\$18.4M

OUR FOCUS

- **Coordinate** with Public Safety teams and other partners to continually monitor and improve the **performance of regional emergency ambulance services**.
  - Deliver health **promotion and disease prevention** efforts by **working with partners** on priorities identified by the 2025 Community Health Assessment.
  - **Collaborate** with Parks and Recreation, Public Safety, and the State Department of Health on continued efforts to **improve community health and safety**.
  - **Streamline citywide code enforcement** operations to deliver a more straightforward customer service approach.
  - Collaborate with partners to assist in **addressing homelessness** through the establishment of street outreach teams, homeless coalitions, and utilizing a **data-forward approach** to understand barriers.
  - **Engage community partners** to re-imagine the downtown clinic and maximize operations.
  - **Ensure access to health care** services through a sustainable, equitable, and data-forward approach.
  - **Recalibrate** the budget and services over the next three years (2026–2028) due to **capped property tax growth** enacted by the state legislature.
- FULL-TIME POSITIONS: 83 ↓3

SERVICE INDICATORS



Community benefit  
from subsidized  
health care:

2022: \$2.2M  
2023: \$2.1M  
2024: \$1.2M



Services provided to  
homeless patients at  
Falls Community  
Health

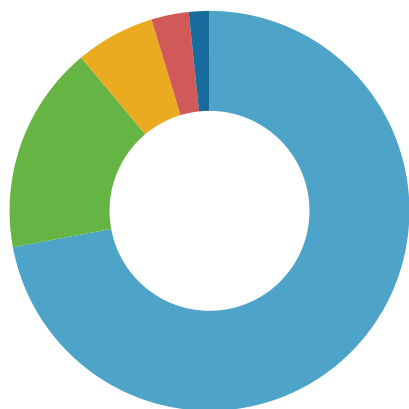
2022: 1,286  
2023: 1,444  
2024: 1,727

2026 KEY INITIATIVES

- Collaborate with Hospital Systems to Maximize Downtown Clinic Operations.
- Collaborate with Community Partners on Priorities Identified in the Community Health Assessment.



## BUDGET BY PROGRAM—\$18.4M



- Community Health Center **\$13,296,560** (72.10%)
- Health Safety and Enforcement **\$3,096,708** (16.79%)
- Community Connected Services **\$1,184,000** (6.42%)
- Community Health and Wellness Promotion **\$557,140** (3.02%)
- Capital **\$307,000** (1.66%)

## PERFORMANCE MEASURES

	2022	2023	2024
<b>Falls Community Health</b>			
Medical Visits	21,228	21,220	19,993
Dental Visits	10,064	9,719	7,241
Mental Health & Substance Abuse Visits	1,020	1,304	1,444
<b>Public Health</b>			
Facility Inspections	3,145	2,976	3,501
Home Daycare Registrations	212	203	188
Nuisance Cases Resolved	1,109	1,106	1,038
Nuisance Property Cleanups	23	24	20
Project NICE/KEEP Clean Up Area—Miles <sup>2</sup>	1.9	2.3	2.5
Mosquito Control Treatments	11,589	11,969	14,153
Percent of Priority 1 Ambulance Call Responses Under 9:00	99.4%	99.1%	99.1%

### Operating Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CHARGES	\$4,082,372	\$3,694,455	\$387,917	10.50%
GRANTS	\$3,789,159	\$5,338,159	-\$1,549,000	-29.02%
OTHER (LICENSES, PERMITS, FINES)	\$1,725,110	\$1,347,110	\$378,000	28.06%
CONTRIBUTIONS, SETTLEMENTS	-	\$49,000	-\$49,000	-100.00%
<b>Total Revenues</b>	<b>\$9,596,641</b>	<b>\$10,428,724</b>	<b>-\$832,083</b>	<b>-7.98%</b>

### Operating Expenditures by Major Drivers

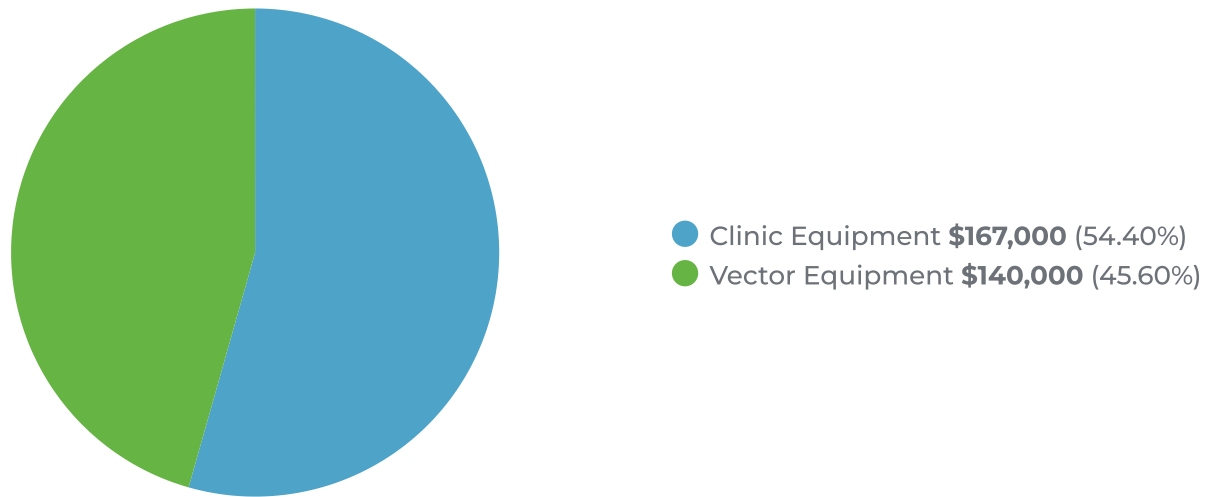
Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$388,860	\$455,070	-\$66,210	-14.55%
TRAINING AND DEVELOPMENT	\$142,117	\$142,117	-	0.00%
TECHNOLOGY	\$895,334	\$934,594	-\$39,260	-4.20%
OVERTIME	\$129,000	\$63,000	\$66,000	104.76%
FULLTIME WAGES & BENEFITS	\$10,008,610	\$10,508,353	-\$499,743	-4.76%
PART-TIME	\$1,148,377	\$1,536,310	-\$387,933	-25.25%
VEHICLE	\$162,600	\$158,297	\$4,303	2.72%
TOOLS & EQUIPMENT	\$100,950	\$100,950	-	0.00%
COMMUNITY SERVICES SUPPORT	\$1,656,390	\$2,115,890	-\$459,500	-21.72%
FACILITIES, SECURITY, & INSURANCE	\$465,259	\$456,481	\$8,778	1.92%
CLINIC & LAB SERVICES	\$1,661,140	\$1,629,768	\$31,372	1.92%
BILLING & COLLECTIONS	\$219,190	\$206,040	\$13,150	6.38%
CLINIC & LAB SUPPLIES & IMMUNIZATIONS	\$1,156,580	\$1,062,496	\$94,084	8.85%
<b>Total Expenditures</b>	<b>\$18,134,408</b>	<b>\$19,369,366</b>	<b>-\$1,234,958</b>	<b>-6.38%</b>

## MAJOR IMPACTS BY DRIVERS

<b>REVENUES</b> \$1,549,000 decrease due to expired or unrealized grants. \$49,000 decrease due to reduced contributions, partially offset by reduction of \$29,000 in expense. \$387,917 increase in charges based on actual trends and Medicaid Expansion. \$378,000 increase primarily due to adding new liquor license and annual medical cannabis license revenue.	<b>COMMUNITY SERVICES SUPPORT</b> \$557,500 net decrease due to an expiring grant for LINK support from the state, and an increase in LINK contributions funded by Opioid Settlement funds. \$98,000 net increase due to a citywide adjustment to subsidy agreements being converted to a service contract through a request for proposal process due to budget recalibration. Adding \$350,000 for community partner opportunities for at-risk populations.
<b>OPERATIONAL RESOURCES</b> \$66,210 decrease due to removal of the expired grant.	<b>VEHICLE</b> \$4,303 increase due to an inflation in equipment prices directly impacting internal replacement rates.
<b>TECHNOLOGY</b> \$30,740 increase due to a citywide adjustment in internal technology rental charges for cyclic replacement, security, and network improvements. \$30,000 increase for software costs offset by a \$100,000 decrease due to removing one-time funding for food inspection software replacement.	<b>FACILITIES, SECURITY, AND INSURANCE</b> \$8,778 increase due to a citywide adjustment in internal service charges for risk insurance.
<b>OVERTIME</b> \$66,000 increase in overtime to align with actual trends.	<b>CLINIC AND LAB SERVICES</b> \$31,372 increase due to increased costs for contracted providers and increased usage of interpreter services.
<b>FULL-TIME WAGES AND BENEFITS</b> \$499,743 decrease due to normal full-time wage and benefit adjustments offset by the reduction of three positions related to expired grants, along with continued exploration of community collaborations to maximize downtown clinic services and streamline citywide code enforcement teams as part of the budget recalibration.	<b>BILLING AND COLLECTIONS</b> \$13,150 increase based on actual trends in claims processing.
<b>PART-TIME</b> \$387,933 decrease due to expiring grants and to align with actual trends.	<b>CLINIC AND LAB SUPPLIES AND IMMUNIZATIONS</b> \$107,084 increase based on actual trends and inflation in pharmaceuticals and immunizations. \$13,000 decrease in mosquito testing frequency due to a citywide effort to recalibrate budgets.

## 2026 CAPITAL EQUIPMENT—\$0.3M

100% funded by Capital (2nd Penny) Sales Tax



More information on the Health 2026-2030 Capital Plan can be found [here](#)

# CULTURE AND RECREATION





# PARKS AND RECREATION



## OUR PURPOSE

Sioux Falls Parks and Recreation provides a comprehensive mix of high-quality parks and recreation programs, facilities, and services that contribute to a quality of life that is unparalleled in the region. The department aims to enhance the well-being of resident experiences through people, programs, places, and partnerships and aids in the community's economic growth by investing in a city where people want to live.

SUMMARY	BUDGET
PERSONNEL	\$17.2M
OPERATING	\$15.9M
CAPITAL	\$7.4M
TOTAL BUDGET	\$40.5M



## OUR FOCUS

- Planning and managing the park system with a focus on **keeping pace with community growth** and providing equitable access.
- Implement a strategy for **indoor recreation** that balances cost with the ability to provide opportunity and access for all ages and abilities.
- Continue to implement **master plans** which aim to refresh and enhance existing amenities, including pool replacements, to be funded with an aquatics bond.
- Foster a high quality of life by maintaining a **safe, balanced, and sustainable** urban tree canopy.
- Promote recreational program **opportunities for all ages and abilities** through **partnerships** to support the overall health and well-being of the city.
- Leverage technology and lean into a **data-forward strategy** to optimize resources and develop cyclical improvement plans to ensure the park system infrastructure stays safe, current, and provides the best customer experience.
- **Recalibrate** the budget and services over the next three years (2026–2028) due to **capped property tax growth** enacted by state legislature.

**FULL-TIME POSITIONS: 91 ↑0**

**PART-TIME POSITIONS (FULL-TIME EQUIVALENTS): 163**

## SERVICE INDICATORS



### Overall satisfaction with parks and recreation opportunities

2021: 85%

2023: 83%

Coming in 2026: N/A

SATISFACTION WITH:	2021	2023	Next Survey Late 2025
Quality of parks	88%	87%	Available soon
Recreational opportunities	79%	77%	Available soon
Availability of paths and walking trails	83%	82%	Available soon
Quality of recreation centers or facilities	81%	76%	Available soon

Results are similar to other comparable cities.

### 2026 KEY INITIATIVES

Bike Trail Development (Cherry Creek—Phase 2)

Trail Reconstruction (Southeastern)

Jacobson Plaza—Phase 2 (Donations)

Aquarium &amp; Butterfly House—Improvements (Donations)

Sanford Sports Complex (Picnic Shelter)

Playground Improvement (Cherry Rock, Sherman, Rotary, Sertoma, Frank Olson)

Park Storage Facilities (Sherman Park Shop—Building and Cold Storage)

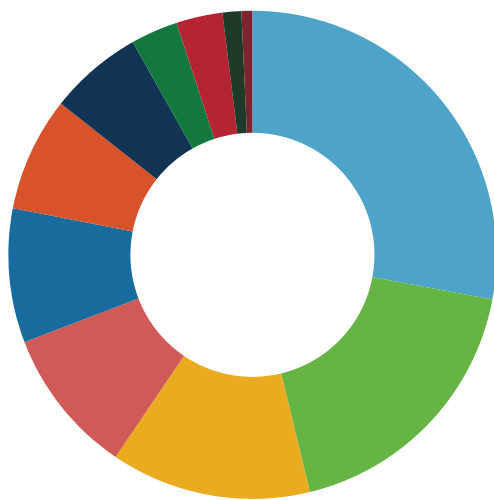
Tree Planting (Grant)—up to 3,000 Trees Over a 5-Year Period

Construction of Kuehn Park Outdoor Aquatic Center

Design and Construction of an Indoor Eastside Recreation Center

Recalibrate Pool Hours, Number of Ice Rinks, and Recreation Programming

## BUDGET BY PROGRAM—\$40.5M



Parks & Playgrounds	<b>\$11,317,351</b>	(27.93%)
Capital	<b>\$7,412,000</b>	(18.29%)
Aquatics	<b>\$5,370,261</b>	(13.25%)
Indoor Recreation	<b>\$3,934,630</b>	(9.71%)
Outdoor Sports	<b>\$3,598,853</b>	(8.88%)
Forestry	<b>\$3,073,184</b>	(7.58%)
Zoo	<b>\$2,512,954</b>	(6.20%)
Facilities	<b>\$1,262,000</b>	(3.11%)
External Property Maintenance	<b>\$1,244,137</b>	(3.07%)
External Special Events	<b>\$504,547</b>	(1.25%)
Music & Theater Venues	<b>\$293,851</b>	(0.73%)

## PERFORMANCE MEASURES

	2022	2023	2024
Park Acres	3,393	3,452	3,469
Developed Parks	81	81	81
Miles of Trail	37	37	37
Outdoor Pools	6	6	6
Pool Attendance	418,355	420,712	434,436
Ash Trees Removed	2,490	2,324	1,743
Park Trees Planted	445	645	283
Private Boulevard Trees Planted	324	493	533
Visitors and Attendees	2,549,399	2,438,431	2,554,547
Family Programs	110	118	121

**Operating Revenues by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CONTRIBUTIONS	\$73,000	\$73,000	-	0.00%
OUTDOOR POOLS	\$525,000	\$504,000	\$21,000	4.17%
CHARGES AND MISCELLANEOUS	\$676,050	\$676,050	-	0.00%
MIDCO AQUATIC CENTER	\$1,158,700	\$1,213,700	-\$55,000	-4.53%
WESTSIDE RECREATION CENTER	\$1,553,949	\$1,553,949	-	0.00%
JACOBSON PLAZA	\$400,000	\$400,000	-	0.00%
TREE REMOVAL & PLANTING	\$1,333,000	\$772,600	\$560,400	72.53%
<b>Total Revenues</b>	<b>\$5,719,699</b>	<b>\$5,193,299</b>	<b>\$526,400</b>	<b>10.14%</b>

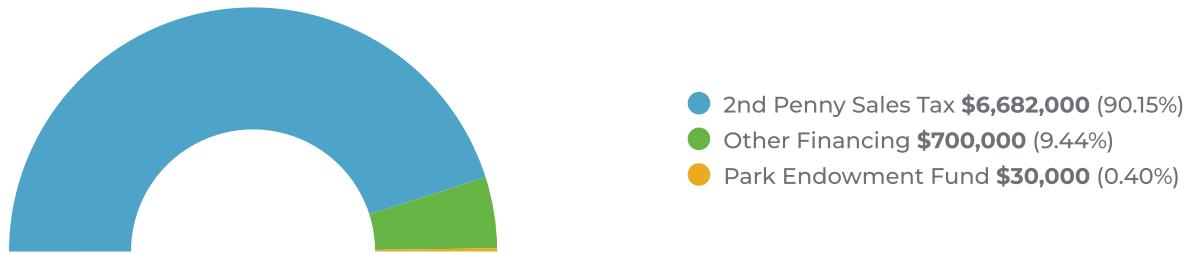
**Operating Expenditures by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$156,862	\$156,862	-	0.00%
TECHNOLOGY & EQUIPMENT	\$372,525	\$379,025	-\$6,500	-1.71%
UTILITIES	\$1,355,940	\$1,393,663	-\$37,723	-2.71%
VEHICLE	\$1,089,312	\$1,089,312	-	0.00%
CENTRALIZED FACILITIES	\$1,262,000	\$1,262,000	-	0.00%
WESTSIDE RECREATION CENTER	\$2,238,997	\$2,238,997	-	0.00%
GROUNDS MAINTENANCE & LANDSCAPING	\$756,000	\$756,000	-	0.00%
PROPERTIES UPKEEP & INSURANCE	\$2,411,414	\$2,339,111	\$72,303	3.09%
OUTDOOR POOLS	\$2,867,589	\$3,079,675	-\$212,086	-6.89%
PART-TIME - NON-RECREATIONAL FACILITIES	\$3,043,740	\$3,201,137	-\$157,397	-4.92%
PROGRAMS RESOURCES	\$175,051	\$186,651	-\$11,600	-6.21%
SMALL EQUIPMENTS & TOOLS	\$494,187	\$534,711	-\$40,524	-7.58%
MIDCO AQUATIC CENTER	\$2,493,694	\$2,693,534	-\$199,840	-7.42%
JACOBSON PLAZA	\$989,804	\$911,143	\$78,661	8.63%
FULLTIME WAGES & BENEFITS - NON-RECREATIONAL FACILITIES	\$8,481,538	\$8,410,719	\$70,819	0.84%
COMMUNICATIONS	\$65,250	\$65,250	-	0.00%
RECREATION PARTNERSHIPS	\$1,137,200	\$1,265,529	-\$128,329	-10.14%
TREE REMOVAL & PLANTING	\$1,707,065	\$1,326,665	\$380,400	28.67%
ZOO SUPPORT	\$2,000,000	\$2,000,000	-	0.00%
<b>Total Expenditures</b>	<b>\$33,098,168</b>	<b>\$33,289,984</b>	<b>-\$191,816</b>	<b>-0.58%</b>

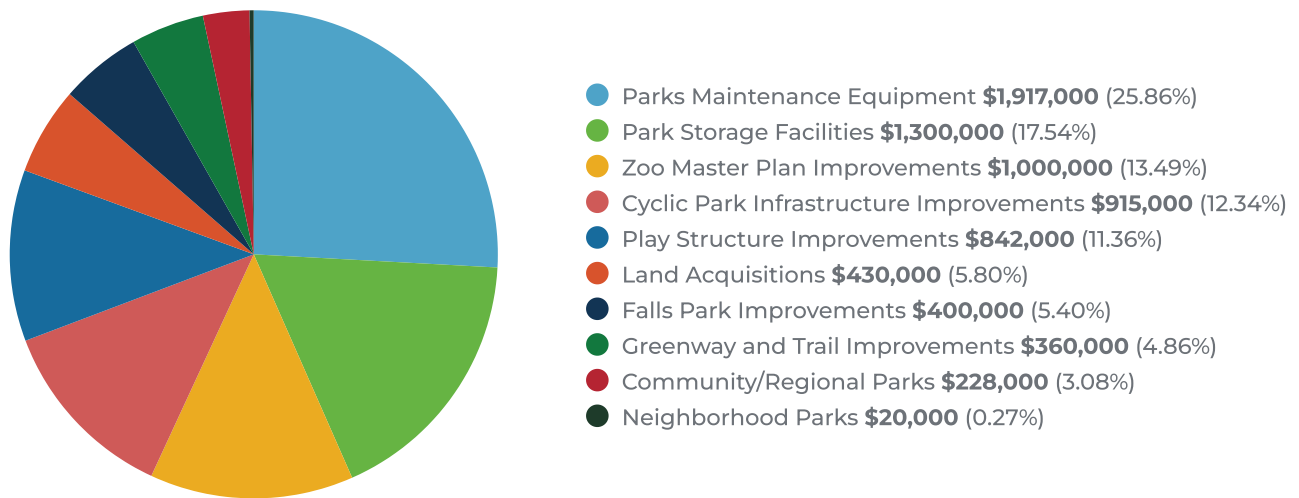
## MAJOR IMPACTS BY DRIVERS

<b>REVENUES—OUTDOOR POOLS</b> \$21,000 increase primarily to account for the actual revenue trend at outdoor pools.	<b>PROGRAM RESOURCES</b> \$11,600 reduction reflects the transition to a digital format for the Parks and Recreation activity guide, eliminating printing and mailing costs as part of a citywide effort to recalibrate the budget.
<b>REVENUES—MIDCO® AQUATIC CENTER</b> \$55,000 decrease reflects the operational restructuring of the aquatic center's concessions based on citywide budget recalibration. The associated decline in concession revenue is partially offset by increased revenue from pass sales, driven by a higher volume of visitors.	<b>SMALL EQUIPMENTS AND TOOLS</b> \$40,524 decrease to strategically realign our resources to better support current operational priorities.
<b>REVENUES—TREE REMOVAL AND PLANTING</b> \$560,400 increase in tree removal and planting activities reflects the allocation of \$1,300,000 from a federal forestry grant for tree planting efforts in qualified census track areas. This funding is part of a \$3.0 million grant award supporting a five-year initiative, with 2026 marking year three of the program.	<b>MIDCO® AQUATIC CENTER</b> \$199,840 reduction reflects operational restructuring of the aquatic center's concession stand as part of a citywide effort to recalibrate the budget.
<b>TECHNOLOGY AND EQUIPMENT</b> \$6,500 decrease to align with the actual trends. <b>UTILITIES</b> \$37,723 decrease to align with the actual trends.	<b>JACOBSON PLAZA</b> \$78,661 increase mainly due to reallocation of wages based on distribution of maintenance activities among other park facilities.
<b>PROPERTIES UPKEEP AND INSURANCE</b> \$72,303 increase primarily to account for inflationary increases in repairs and an increase due to a citywide adjustment in internal service charges for risk insurance.	<b>FULL-TIME WAGES AND BENEFITS—NON-RECREATIONAL FACILITIES</b> \$70,819 increase mainly due to normal wage and benefit adjustments.
<b>OUTDOOR POOLS</b> \$212,086 decrease reflects an operational adjustment to close all pools after the first weekend in August based on low attendance and difficult staffing as part of a citywide effort to recalibrate the budget.	<b>RECREATION PARTNERSHIPS</b> \$128,329 net decrease due to a citywide adjustment to subsidy agreements being converted to a service contract through a request for proposal process due to budget recalibration. Adding \$300,000 for community partner opportunities for culture, arts, and community programming.
<b>PART-TIME—NON-RECREATIONAL FACILITIES</b> \$157,397 decrease reflects an operational adjustment in ice rinks and playground recreational programs based on utilization data as part of a citywide effort to recalibrate the budget.	<b>TREE REMOVAL AND PLANTING</b> \$380,400 increase due to the federal forestry grant awarded in 2024 for tree planting in qualified census track areas (\$1,300,000 expected expenditure in 2026). This is offset by a reduction in the Emerald Ash Borer program scope as the initiative is ahead of schedule.

## 2026 CAPITAL SOURCES—\$7.4M



## 2026 CAPITAL PROGRAMS AND EQUIPMENT—\$7.4M



More information on the Parks and Recreation 2026-2030 Capital Plan can be found [here](#)

# SIouxLAND LIBRARIES



## OUR PURPOSE

Siouxland Libraries aims to serve the needs of its customers by expanding minds, building community, and inspiring curiosity. The library strengthens our community by creating an inclusive sense of place in each of its 13 branches and one bookmobile, ensuring that all residents have access to a wide range of resources promoting a lifelong love of reading, learning, and literacy, with an emphasis on services and events for kids and families.

SUMMARY	BUDGET
PERSONNEL	\$7.4M
OPERATING	\$3.4M
CAPITAL	\$1.0M
TOTAL BUDGET	\$11.8M



# OUR FOCUS

- Provide experiences that surprise, delight, and **encourage early literacy**.
- Promote library services and programs through outreach and marketing to **embrace lifelong learning**.
- **Explore new approaches** to engage our growing and diverse community.
- Adapt to changing services and consumers by **providing welcoming spaces** for people to gather, learn, and connect.
- Bring the community together, celebrate our rich traditions, and **embrace the diversity of a dynamic and growing community** in partnership with service agencies, learning institutions, and community leaders.

- Continue to **adapt library collections and services** in response to the needs of our community.

These priorities have been guided by community input as detailed in the Siouxland Libraries Strategic Plan 2023–2027 as adopted by the Library Board of Trustees.

- **Recalibrate** the budget and services over the next three years (2026–2028) due to **capped property tax growth** enacted by state legislature.

FULL-TIME POSITIONS: 63 ↓ 1

# SERVICE INDICATORS



## Library cardholders as a percentage of the population

2022: 36%  
2023: 34%  
2024: 32%

CITY GOAL: 35%



## Items borrowed on average per resident

2022: 7.4  
2023: 7.9  
2024: 8.3

CITY GOAL: 8.0

## 2026 KEY INITIATIVES

Improvements in Technology— Library IQ

Explore Expanded Access With City Partners

Restructuring System-Wide Programs

Caille Parking Lot and Drop-Off Improvements

Begin Planning and Engagement Process for New Library Strategic Plan as Current Plan Concludes in 2027

Recalibrate Library Services Hours and Programming

## SIOUXLAND LIBRARIES BRANCHES

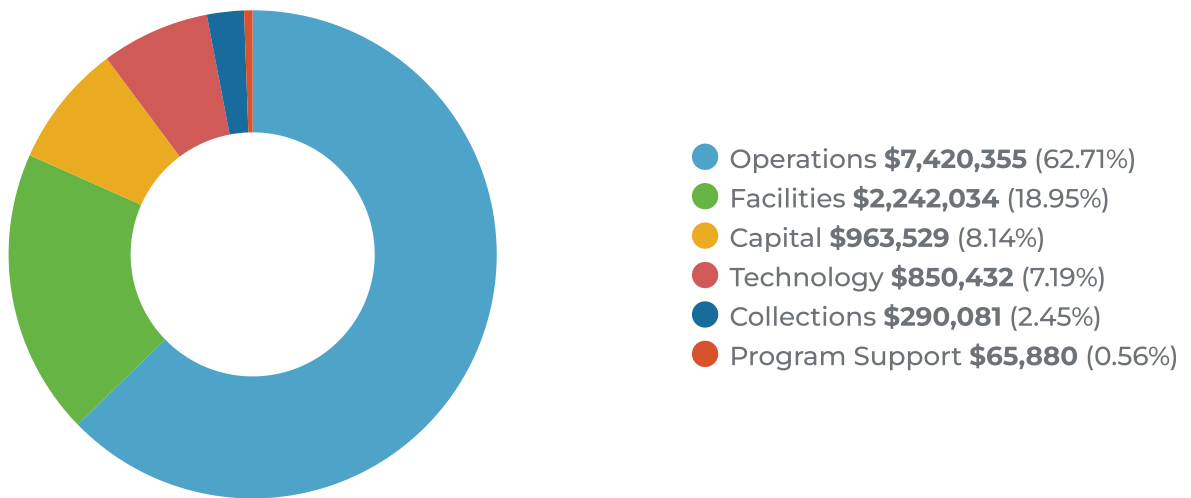
### Sioux Falls Branches

- Caille
- Downtown
- Oak View
- Prairie West
- Ronning
- Bookmobile

### Rural Branches

- Baltic
- Brandon
- Colton
- Crooks
- Garretson
- Hartford
- Humboldt
- Valley Springs

## BUDGET BY PROGRAM—\$11.8M



## PERFORMANCE MEASURES

	2022	2023	2024
<b>Visitors</b>	718,190	788,469	858,150
<b>Library Cardholders</b>	87,386	84,935	82,121
<b>Programs</b>	1,250	1,675	2,023
<b>Programs Attendance</b>	31,611	43,860	49,447
<b>Meeting Room Use (Number of Times)</b>	11,491	15,059	15,407
<b>Physical Items Borrowed</b>	1,424,584	1,493,952	1,528,388
<b>Digital Items Borrowed</b>	373,912	485,929	604,921
<b>Collection Size</b>	310,803	317,518	316,474

### Operating Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CHARGES AND FINES	\$90 , 100	\$78 , 000	\$12 , 100	15 . 51%
CONTRIBUTIONS, GRANTS, MISC.	\$17 , 000	\$26 , 000	-\$9 , 000	-34 . 62%
COUNTY OPERATING SUPPORT	\$1 , 545 , 000	\$1 , 485 , 000	\$60 , 000	4 . 04%
<b>Total Revenues</b>	<b>\$1 , 652 , 100</b>	<b>\$1 , 589 , 000</b>	<b>\$63 , 100</b>	<b>3 . 97%</b>

## Operating Expenditures by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$37,100	\$40,600	-\$3,500	-8.62%
TRAINING AND DEVELOPMENT	\$17,320	\$24,320	-\$7,000	-28.78%
FACILITIES AND INSURANCE	\$928,185	\$896,575	\$31,610	3.53%
TECHNOLOGY & EQUIPMENT	\$922,288	\$861,884	\$60,404	7.01%
FULLTIME WAGES & BENEFITS	\$7,247,281	\$7,229,728	\$17,553	0.24%
PART-TIME	\$170,000	\$340,000	-\$170,000	-50.00%
VEHICLE	\$76,846	\$76,846	-	0.00%
COMMUNICATIONS	\$10,000	\$10,000	-	0.00%
SIOUXLAND MUSEUM SUPPORT	\$956,288	\$918,869	\$37,419	4.07%
LIBRARY COLLECTIONS	\$279,981	\$286,350	-\$6,369	-2.22%
LIBRARY PROGRAMS	\$56,580	\$79,580	-\$23,000	-28.90%
SECURITY SERVICES	\$112,413	\$107,060	\$5,353	5.00%
FURNISHINGS	\$49,500	\$49,500	-	0.00%
CREDIT CARD & SERVICE FEES	-	\$3,500	-\$3,500	-100.00%
<b>Total Expenditures</b>	<b>\$10,863,781</b>	<b>\$10,924,812</b>	<b>-\$61,031</b>	<b>-0.56%</b>

## MAJOR IMPACTS BY DRIVERS

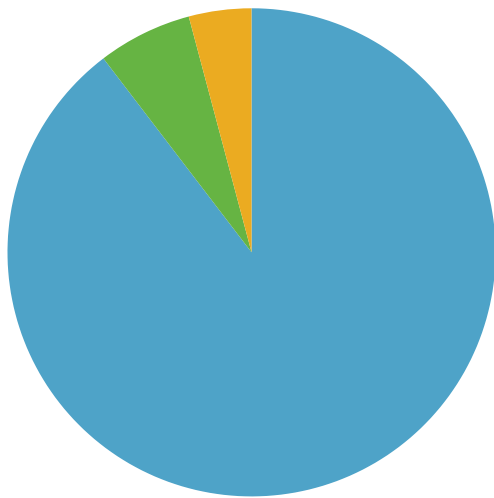
<b>CHARGES AND FINES</b> \$12,100 increase mainly to adjust to actual charges for public printing, faxing, and scanning.	<b>FULL-TIME WAGES AND BENEFITS</b> \$17,553 increase reflects normal full-time wage and benefits adjustments. This increase is partially offset by the reduction of one full-time position as part of a citywide effort to recalibrate the budget.
<b>CONTRIBUTIONS, GRANTS, MISC.</b> \$9,000 decrease to adjust to actual trends in contributions.	<b>PART-TIME</b> \$170,000 decrease is part of a citywide effort to recalibrate the budget.
<b>COUNTY OPERATING SUPPORT</b> \$60,000 increased contribution from Minnehaha County through the Library Tax Levy for operations.	<b>SIouxLAND MUSEUM SUPPORT</b> \$37,419 increase in support for the Siouxland Heritage Museum primarily due to wages and benefits increases and inflationary impacts.
<b>OPERATIONAL RESOURCES</b> \$3,500 decrease in shared library office supplies as part of the citywide recalibration efforts.	<b>LIBRARY COLLECTIONS</b> \$6,369 decrease in paper subscriptions to magazines and newspapers as part of a citywide effort to recalibrate the budget.
<b>TRAINING AND DEVELOPMENT</b> \$7,000 decrease is part of a citywide effort to recalibrate the budget.	<b>LIBRARY PROGRAMS</b> \$23,000 decrease reflects the restructuring of programs and associated resources across the library system as part of a citywide effort to recalibrate the budget.
<b>FACILITIES AND INSURANCE</b> \$31,610 increase is due to a citywide adjustment in internal service charges for risk insurance, along with an increase in facilities charges to align with actual expenditures for maintenance and utilities.	<b>SECURITY SERVICES</b> \$5,353 increase mainly due to the escalation of prices for security services provided to the Downtown Library.
<b>TECHNOLOGY AND EQUIPMENT</b> \$60,404 increase due to a citywide adjustment in internal technology rental charges for cyclic replacement, security, and network improvements, and the addition of Library IQ technology—improving evidence-based decisions regarding book collection development.	<b>CREDIT CARD AND SERVICE FEES</b> \$3,500 decrease in credit card fees due to budget recalibration efforts to encourage customers to utilize lower cost of service options in doing business with the City.

## 2026 CAPITAL SOURCES—\$1.0M



- 2nd Penny Sales Tax **\$881,529** (91.49%)
- Minnehaha County **\$75,000** (7.78%)
- Donation **\$7,000** (0.73%)

## 2026 CAPITAL EQUIPMENT—\$1.0M



- Print & AV Materials **\$863,529** (89.62%)
- Signage **\$60,000** (6.23%)
- Shelving **\$40,000** (4.15%)

More information on the Library 2026-2030 Capital Plan can be found [here](#)



# ENTERTAINMENT VENUES



## OUR PURPOSE

Invest in entertainment and convention venues to enhance the quality of life and cultural experience for residents, while attracting business and visitors to our community. The 1% entertainment tax on lodging accommodations, dining, alcohol sales, and ticketed events enables the City to invest in high-quality facilities that offer sports, arts, and other entertainment options.

SUMMARY	BUDGET
EVENTS COMPLEX	\$8.2M
SIOUX FALLS STADIUM	\$1.7M
WASHINGTON PAVILION	\$4.8M
ORPHEUM THEATER	\$1.2M
TOTAL BUDGET	\$15.9M

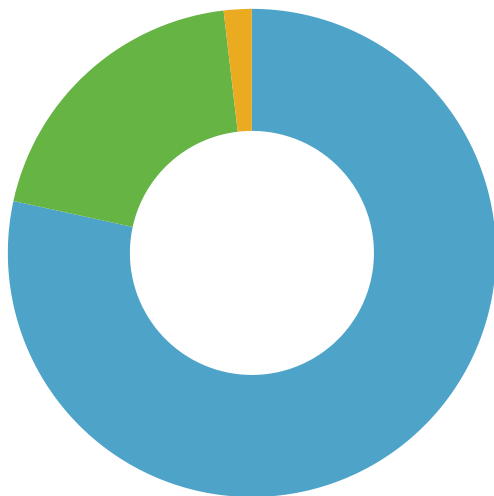
## OUR FOCUS

- Partner with our entertainment venue managers, donors, and sponsors to enrich our community by **providing access to entertainment opportunities**.
- Invest in our existing venues to provide an **enjoyable experience today** while **planning for the future** through the completion of the events center campus master plan.
- Plan for expanding our facilities and facilities footprint through **timely and opportune** investments to provide an even wider variety of amenities that will appeal to residents while also attracting more visitors to our community.
- Encourage venue managers to provide the best **return on investment** for each City-owned facility.
- **Promote arts** to support community cohesion, cultural enrichment, and economic growth.

To accomplish this, the City partners with Washington Pavilion Management Inc., ASM Global, and Oak View Group to manage the City's entertainment venues. Their focus is as follows:

- **Washington Pavilion and Orpheum Theater:** Delivering memorable experiences that entertain, educate, and enrich, inspiring lifelong discovery and inclusive experiences that improve the quality of life for everyone.
- **Events Complex:** Provide access to large-scale multipurpose events space for entertainment, conventions, sports, and community events which appeal to a wide variety of interests and attract businesses and visitors to Sioux Falls.

## REVENUE DRIVERS



- Entertainment Tax **\$12,685,689** (78.41%)
- Events Complex Net Income **\$3,194,000** (19.74%)
- Interest Income **\$300,000** (1.85%)

# Events Complex



**The Events Complex hosted 641 events with a total attendance of over 729,000, which resulted in event revenue of \$18.6 million in 2024.**



**To-date, the Events Center has hosted 4.6 million guests and has generated over \$168 million in gross revenue.**

## Total Expenditures by Expense Drivers

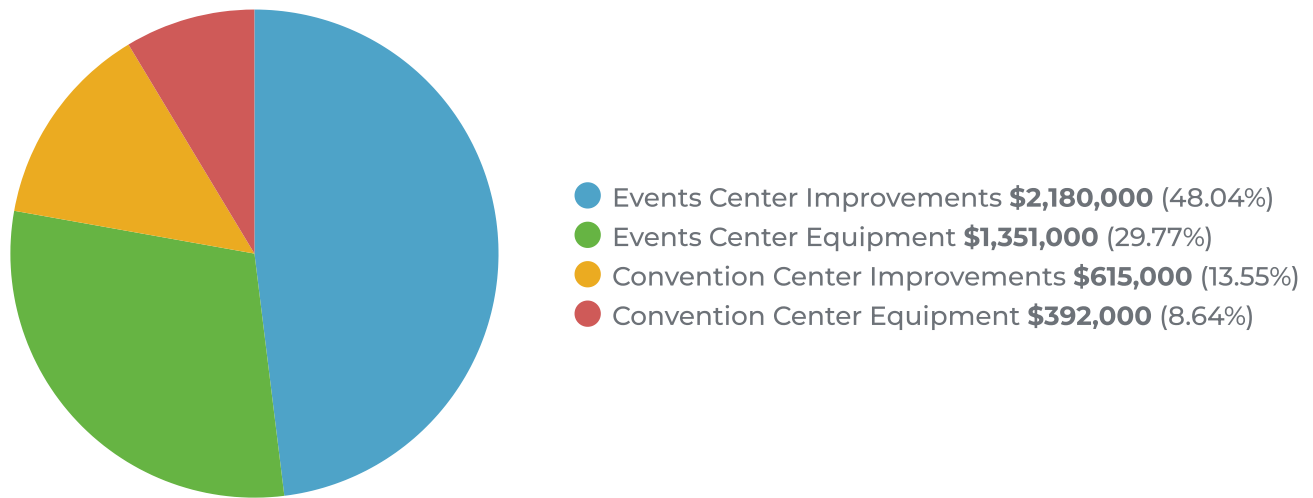
Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CONSULTING SERVICES	\$1,650,000	\$1,500,000	\$150,000	10.00%
MAINTENANCE & INSURANCE	\$1,888,317	\$1,555,688	\$332,629	21.38%
FIXTURES & FURNITURE	\$149,261	\$149,261	-	0.00%
CAPITAL BUILDINGS	\$2,795,000	\$1,710,000	\$1,085,000	63.45%
CAPITAL EQUIPMENT	\$1,743,000	\$2,610,000	-\$867,000	-33.22%
<b>Total Expenditures</b>	<b>\$8,225,578</b>	<b>\$7,524,949</b>	<b>\$700,629</b>	<b>9.31%</b>

## MAJOR IMPACTS BY DRIVERS

The Events Complex generates operating income of approximately \$3.0 million. In addition to ensuring adequate operating reserves, the remaining funds are invested in maintaining the facilities and improving the customer experience. Overall, the budget is up \$0.7 million, primarily related to capital and maintenance projects. The budget continues to carry funding for consulting services relating to future planning of both the downtown convention center and the existing events complex site. Major capital improvements planned for 2026 include high-efficiency boiler replacement, video board upgrades, site landscaping and retaining walls, loge and suite upgrades, roof drain replacements, and AV equipment replacements.

## 2026 CAPITAL PROGRAMS AND EQUIPMENT—\$4.5M

100% funded by Entertainment Tax



More information on the Entertainment Venues 2026-2030 Capital Plan can be found [here](#)

# Sioux Falls Stadium

## Total Expenditures by Expense Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATING CONTRACT	\$167,311	\$286,626	-\$119,315	-41.63%
CONSULTING SERVICES	\$200,000	\$200,000	-	0.00%
MAINTENANCE & INSURANCE	\$513,016	\$419,318	\$93,698	22.35%
CAPITAL BUILDINGS	\$710,000	-	\$710,000	-
CAPITAL EQUIPMENT	\$50,000	\$375,000	-\$325,000	-86.67%
FURNITURE & FIXTURES	\$31,200	\$31,200	-	0.00%
<b>Total Expenditures</b>	<b>\$1,671,527</b>	<b>\$1,312,144</b>	<b>\$359,383</b>	<b>27.39%</b>

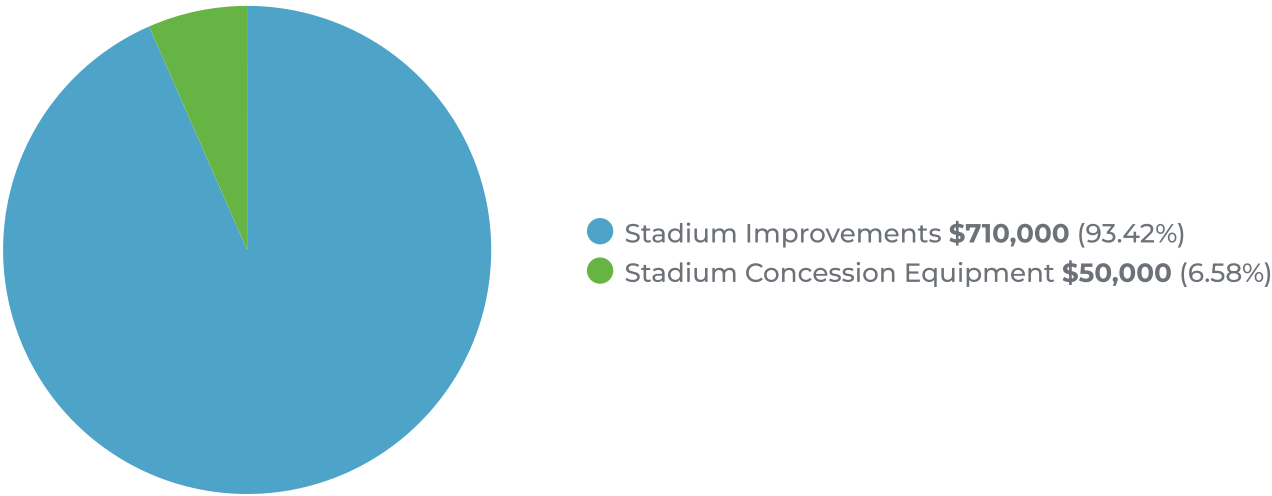
## MAJOR IMPACTS BY DRIVERS

### SIoux FALLS STADIUM

Overall, the Sioux Falls Stadium budget is up \$0.4 million from last year, driven by capital projects. Planned capital projects for 2026 include field lighting upgrades and HVAC replacements.

## 2026 CAPITAL PROGRAMS AND EQUIPMENT—\$0.8M

100% funded by Entertainment Tax



More information on the Entertainment Venues 2026-2030 Capital Plan can be found [here](#)

# Washington Pavilion



**2,200 total events  
held at the  
Washington Pavilion  
and Orpheum  
Theater in 2024**



**130,000+  
Performance tickets  
sold at the  
Washington Pavilion  
and Orpheum  
Theater in 2024**



**Nearly 115,000  
attendees and 300  
school groups visited  
the Kirby Science  
Discovery Center  
and Visual Arts  
Center in 2024**

## Total Expenditures by Expense Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
ARTS PROMOTION	-	\$150,000	-\$150,000	-100.00%
OPERATING CONTRACT	\$1,750,000	\$1,750,000	-	0.00%
MAINTENANCE & INSURANCE	\$797,195	\$753,952	\$43,243	5.74%
CAPITAL BUILDINGS	\$1,650,000	\$2,570,000	-\$920,000	-35.80%
CAPITAL EQUIPMENT	\$250,000	\$484,000	-\$234,000	-48.35%
FURNITURE & FIXTURES	\$104,000	\$104,000	-	0.00%
TECHNOLOGY TICKETING SYSTEM	\$300,000	\$300,000	-	0.00%
<b>Total Expenditures</b>	<b>\$4,851,195</b>	<b>\$6,111,952</b>	<b>-\$1,260,757</b>	<b>-20.63%</b>

## MAJOR IMPACTS BY DRIVERS

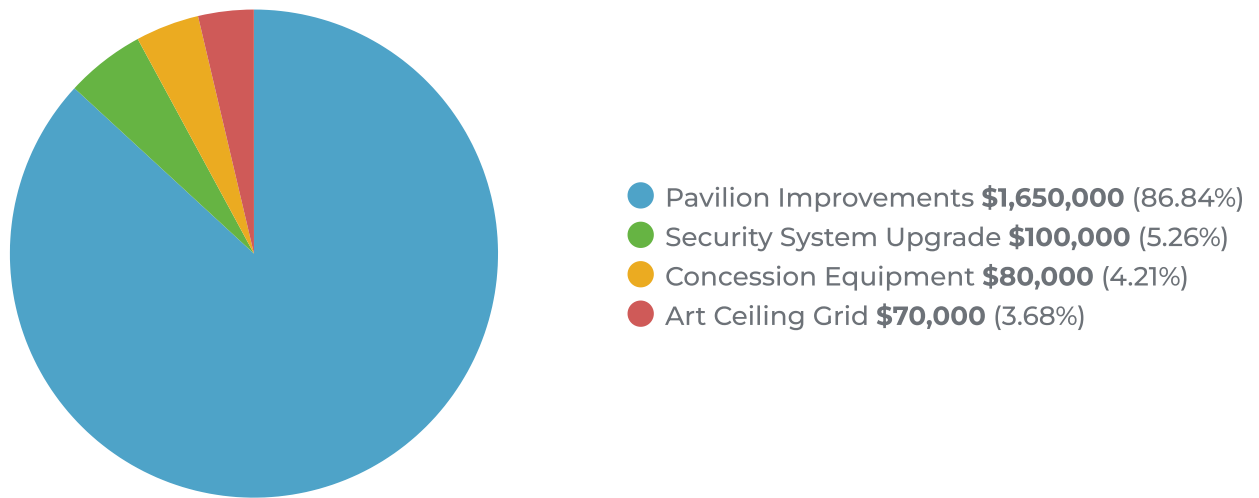
### WASHINGTON PAVILION

Overall, the Washington Pavilion budget is down \$1.3 million from last year. This decrease is in large part due to a reduction in planned capital investments. Capital projects planned for 2026 include garage expansion and a major LED lighting upgrade to the building.

## 2026 CAPITAL PROGRAMS AND EQUIPMENT—\$1.9M

100% funded by Entertainment Tax





More information on the Entertainment Venues 2026-2030 Capital Plan can be found [here](#)

# Orpheum Theater

## Total Expenditures by Expense Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATING CONTRACT	\$345,000	\$345,000	-	0.00%
MAINTENANCE & INSURANCE	\$225,821	\$216,262	\$9,559	4.42%
CAPITAL BUILDINGS	\$540,000	\$545,000	-\$5,000	-0.92%
CAPITAL EQUIPMENT	\$30,000	\$25,000	\$5,000	20.00%
FURNITURE & FIXTURES	\$54,080	\$54,080	-	0.00%
<b>Total Expenditures</b>	<b>\$1,194,901</b>	<b>\$1,185,342</b>	<b>\$9,559</b>	<b>0.81%</b>

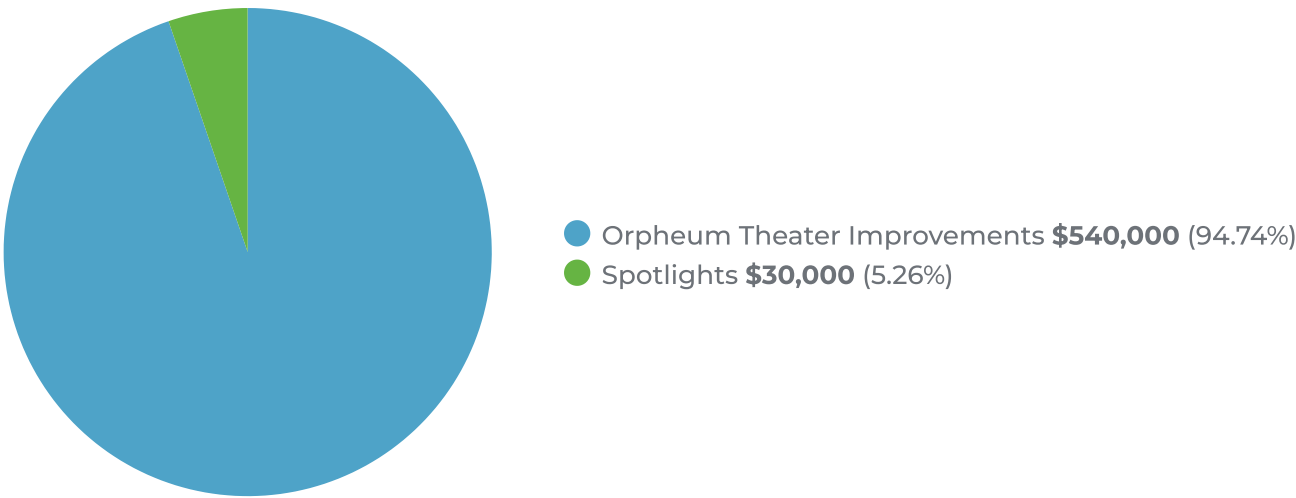
## MAJOR IMPACTS BY DRIVERS

### ORPHEUM THEATER

Overall, the Orpheum Theater budget is unchanged from last year as the City continues to invest in maintaining and improving the facility. There is one major capital project planned in 2026 for the renovation of the front entrance lobby and concessions.

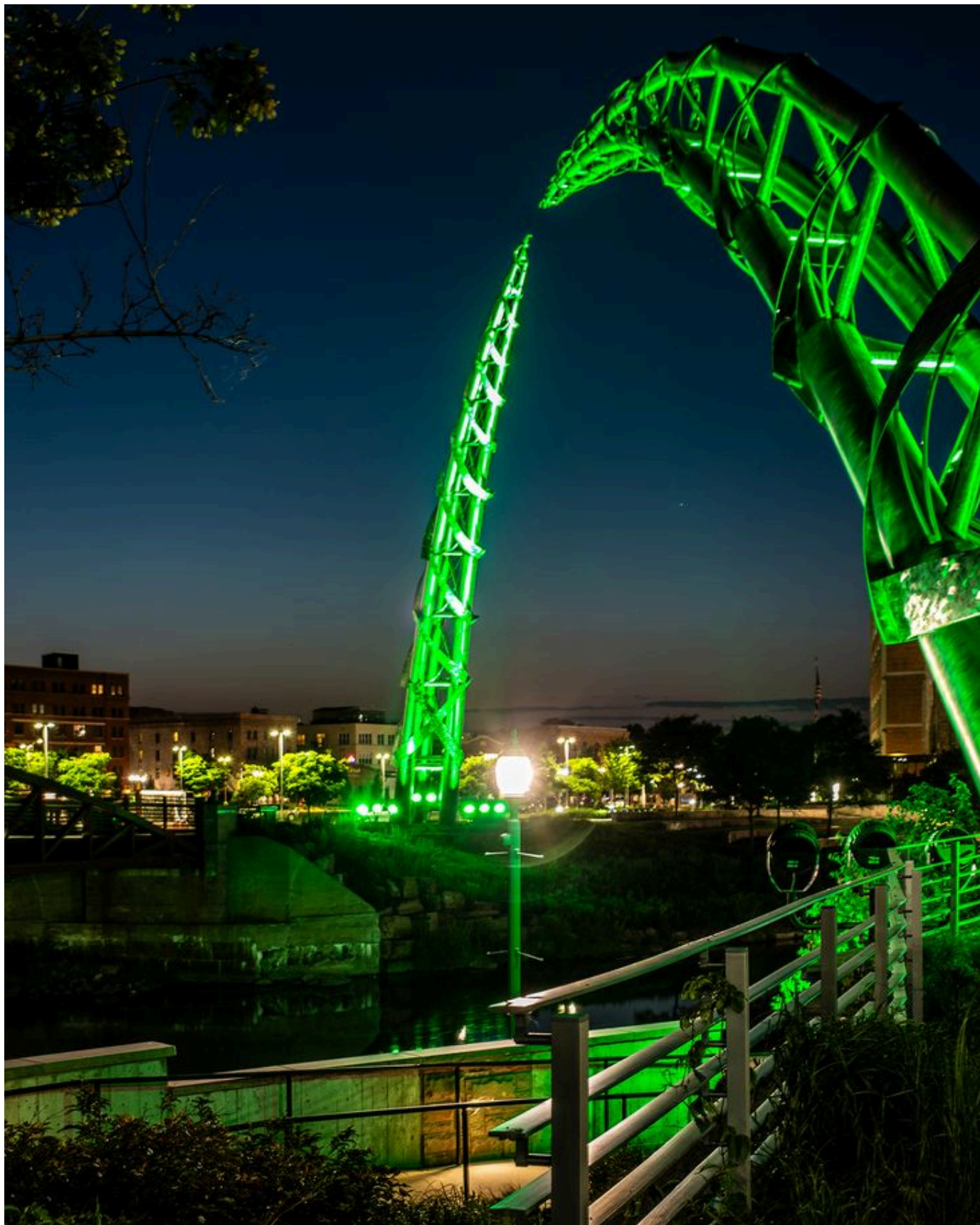
## 2026 CAPITAL PROGRAMS AND EQUIPMENT—\$0.6M

100% funded by Entertainment Tax



More information on the Entertainment Venues 2026-2030 Capital Plan can be found [here](#)

# URBAN AND ECONOMIC DEVELOPMENT



# PLANNING AND DEVELOPMENT SERVICES



## OUR PURPOSE

Planning and Development Services is responsible for guiding the orderly growth and development of Sioux Falls through the implementation of innovative plans, economic development policies, and land use regulations.

SUMMARY	BUDGET
PERSONNEL	\$7.3M
OPERATING	\$7.8M
CAPITAL	\$0.1M
TOTAL BUDGET	\$15.2M



## OUR FOCUS

- **Coordinate regional growth** with county planning commissions and establish well-planned growth area boundaries with adjacent communities.
- Provide overall program management **support for downtown** by implementing the initiatives identified in the 2035 Downtown Plan, Downtown Traffic Study, and review of other economic development proposals.
- **Elevate** the prominence of **art** in the community through initiatives established by the Arts Coordinator and Arts Commission and initiate an **update** to the City's **Cultural Plan**.
- Expand **redevelopment opportunities** in select locations through the implementation of a **midtown mixed-use** zoning district.
- Continue to **keep pace** with the changing needs of development through the annual **Tier Map updates**.
- Participate in the Metropolitan Planning Organization (**MPO**) **regional transportation planning** process.
- **Ensure timely turnaround** of plan reviews and issuance of building permits for residential and commercial projects.
- Continue to keep an **open communication** process with various entities on the **upcoming code adoption** process.
- **Recalibrate** the budget and services over the next three years (2026–2028) due to **capped property tax growth** enacted by the state legislature.

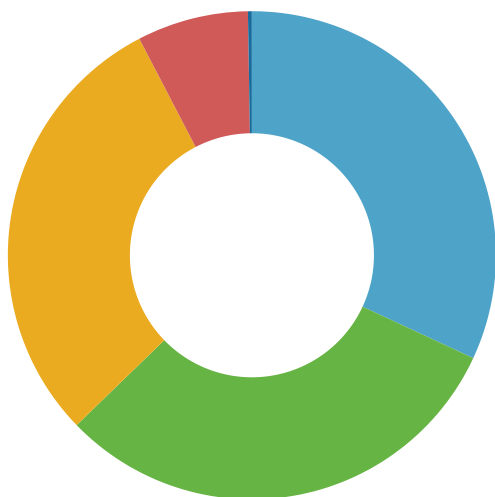
**FULL-TIME POSITIONS: 58 ↑0**

### 2026 KEY INITIATIVES

Implementation of the Shape Sioux Falls 2050 Comprehensive Plan

Big Sioux River/Skunk Creek Hydraulic (Floodplain) Modeling

## BUDGET BY PROGRAMS—\$15.2M



- Building Services **4,869,085** (31.93%)
- BID and Lodging Tax **4,700,000** (30.82%)
- Development Services **4,518,648** (29.63%)
- Neighborhood Services **1,122,621** (7.36%)
- Capital **40,000** (0.26%)

## SERVICE INDICATORS



### Average days to complete commercial building plan reviews

2022: 32 DAYS  
2023: 28 DAYS  
2024: 26 DAYS

**CITY GOAL: 25 DAYS**



### Average days to complete residential building plan reviews

2022: 2 DAYS  
2023: 2 DAYS  
2024: 2 DAYS

**CITY GOAL: 2 DAYS**



### Percent of inspections completed within 24 hours of request

2022: 95%  
2023: 95%  
2024: 95%

**CITY GOAL: 95%**

## PERFORMANCE MEASURES

	2022	2023	2024
Population Growth	208,900	213,891	219,588
City Square Miles	83.3	84.3	85.2
Building Permits	11,171	7,324	6,183
New Dwelling Units	4,384	2,682	2,150
Virtual Inspections	6,907	9,237	9,054
Building Permit Applications Completed Online	67%	67%	69%
	2026–2030	2030–2040	2040–2050
Developable Acres	4,678	9,178	21,880
More information on the Growth Management Tier Maps can be found <a href="#">here</a>			



<b>BID &amp; LODGING TAX REVENUE PASS-THROUGHS</b>	<b>2026 BUDGET</b>
<b>Experience Sioux Falls</b>	<b>3,895,000</b>
<b>Downtown BID Tax</b>	<b>550,000</b>
<b>Hotel Occupancy Fee</b>	<b>240,000</b>
<b>Total BID and Lodging Tax Revenue Pass-Throughs</b>	<b>4,685,000</b>

### Operating Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
LICENSES AND PERMITS, CHARGES	\$5,835,675	\$5,118,595	\$717,080	14.01%
FINES, GRANTS, MISCELLANEOUS	\$941,496	\$794,130	\$147,366	18.56%
MAIN STREET BID ASSESSMENT	\$550,000	\$475,000	\$75,000	15.79%
LODGING AND OCCUPANCY TAX	\$4,135,000	\$4,135,000	-	0.00%
<b>Total Revenues</b>	<b>\$11,462,171</b>	<b>\$10,522,725</b>	<b>\$939,446</b>	<b>8.93%</b>

### Operating Expenditures by Major Drivers

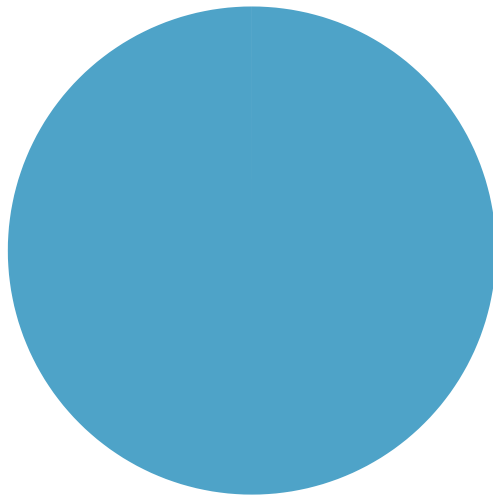
Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$48,760	\$48,760	-	0.00%
WAGES AND BENEFITS	\$7,267,207	\$7,130,889	\$136,318	1.91%
TRAINING AND DEVELOPMENT	\$65,000	\$88,960	-\$23,960	-26.93%
FACILITIES AND INSURANCE	\$70,827	\$61,589	\$9,238	15.00%
TECHNOLOGY & EQUIPMENT	\$665,803	\$625,869	\$39,934	6.38%
VEHICLE	\$295,999	\$300,003	-\$4,004	-1.33%
CREDIT CARD & SERVICE FEES	\$22,000	\$196,220	-\$174,220	-88.79%
NEIGHBORHOOD PROGRAMS	\$88,000	\$113,000	-\$25,000	-22.12%
DEVELOPMENT & PLANNING STUDIES	\$550,500	\$988,017	-\$437,517	-44.28%
DEVELOPMENT PARTNERSHIPS	\$1,292,632	\$1,690,908	-\$398,276	-23.55%
ARTS PROMOTION	\$80,000	\$214,300	-\$134,300	-62.67%
ORDINANCE COMPLIANCE	\$128,626	\$133,626	-\$5,000	-3.74%
PASS-THROUGH TAX	\$4,685,000	\$4,610,000	\$75,000	1.63%
<b>Total Expenditures</b>	<b>\$15,260,354</b>	<b>\$16,202,141</b>	<b>-\$941,787</b>	<b>-5.81%</b>

## MAJOR IMPACTS BY DRIVERS

<b>REVENUE—LICENSES, PERMITS, CHARGES</b> \$717,080 increase to align with actual trends and expectations in mechanical, electrical, and plumbing permit revenues.	<b>CREDIT CARD AND SERVICE FEES</b> \$174,220 decrease in credit card fees due to budget recalibration efforts to encourage customers to utilize lower cost of service options in doing business with the City.
<b>REVENUE—FINES, GRANTS, MISCELLANEOUS</b> \$147,366 increase mainly due to the phasing of floodplain hydraulic model grant.	<b>NEIGHBORHOOD PROGRAMS</b> \$25,000 decrease in the Neighborhood Associations Grant Program due to budget recalibration efforts.
<b>WAGES AND BENEFITS</b> \$136,318 increase due to normal wage and benefit adjustments, offset by a decrease in part-time hours related to budget recalibration.	<b>DEVELOPMENT AND PLANNING STUDIES</b> \$437,517 decrease mainly due to a \$352,517 reduction for the completion of the floodplain hydraulic model study (funded by a grant in 2025 and continuing into 2026), \$110,000 decrease for the Shape Sioux Falls 2050 plan, which will be completed in 2025, offset by a \$25,000 increase in planning studies for an update to the Sioux Falls Cultural Plan.
<b>TRAINING AND DEVELOPMENT</b> \$23,960 decrease due to the citywide effort to recalibrate the budget.	<b>DEVELOPMENT PARTNERSHIPS</b> \$398,276 net decrease due to a citywide adjustment to subsidy agreements being converted to a service contract through a request for proposal process due to budget recalibration. Adding \$650,000 for community partner opportunities for economic vitality and growth programming.
<b>FACILITIES AND INSURANCE</b> \$9,238 increase due to a citywide adjustment in internal service charges for risk insurance.	<b>ARTS PROMOTION</b> \$134,300 decrease due to a citywide adjustment to subsidy agreements being converted to a service contract through a request for proposal process due to budget recalibration, along with a decrease in arts maintenance to align with actual needs. The community partners program for culture, arts, and programming will be funded out of the Parks and Recreation budget starting in 2026.
<b>TECHNOLOGY AND EQUIPMENT</b> \$39,934 increase due to a citywide adjustment in internal technology rental charges for cyclic replacement, security, and network improvements.	<b>ORDINANCE COMPLIANCE</b> \$5,000 decrease due to the removal of an unused program.
<b>VEHICLE</b> \$4,004 decrease due to a citywide adjustment in internal parking and fleet rental charges.	<b>BID AND LODGING TAX PASS-THROUGHS</b> \$75,000 increase due to increased Downtown BID valuations.

## 2026 CAPITAL PROGRAMS—\$0.1M

100% funded by Capital (2nd Penny) Sales Tax



● Sculpture Walk **\$40,000** (100.00%)

More information on the Planning and Development Services 2026-2030 Capital Plan can be found [here](#)

# HOUSING



## OUR PURPOSE

The Sioux Falls Housing Division is dedicated to connecting people in Sioux Falls with resources that help ensure safe and sustainable living conditions. Through partnerships and incentives, the Housing Division provides stable and accessible housing as a vital component in supporting our community’s growth.

SUMMARY	BUDGET
PERSONNEL	\$1.0M
OPERATING	\$11.8M
CAPITAL	-
TOTAL BUDGET	\$12.8M

## OUR FOCUS

- Work within the “One Team” framework to take a **comprehensive approach** to address community housing needs.
- Work with **strategic partners** across the community to provide assistance to families and individuals ranging from those dealing with homelessness to assisting our public safety employees in purchasing their first home.
- Administer programs that focus on a **long-term sustainability model** which increases safe, sanitary, and affordable housing throughout the city.
- **Evolve, innovate, and adapt** to address difficult housing—and housing-connected— challenges through collaboration, technology, and flexibility, including ongoing development of a **Housing Hub software**.
- Support and promote increased housing programs wrapped around **educational and support services**.
- **Recalibrate** the budget and services over the next three years (2026–2028) due to **capped property tax growth** enacted by state legislature.

FULL-TIME POSITIONS: 8 ↑0

## SERVICE INDICATORS



### Housing units to be produced, preserved, or rehabilitated

2022: 299

2023: 419

2024: 253

CITY GOAL: 225



### Connecting people with housing resources

2022: 1,883

2023: 2,104

2024: 2,086

CITY GOAL: 2,000

### 2026 KEY INITIATIVES

Continued 11th St./Mercato Conversion

12th/I-29 Apartment Construction

Rental Assistance and Supportive Services

Low-Income Housing Hub Portal Launch

## KEY STATISTICS

	2022	2023	2024
Single-Family Units Rehabilitated	111	130	108
Mobile Home Units Rehabilitated	8	22	18
Housing Units Created	77	83	65
Case Management and Rental Assistance Families Assisted	154	204	133
Case Management and Rental Assistance Persons Assisted	492	706	483

### Total Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
INTEREST INCOME AND MISCELLANEOUS	\$22,000	\$22,000	-	0.00%
FEDERAL GRANTS	\$3,445,001	\$3,369,895	\$75,106	2.23%
PROGRAM INCOME	\$715,250	\$596,802	\$118,448	19.85%
TRANSFERS-IN GENERAL FUND	\$2,722,214	\$2,782,799	-\$60,585	-2.18%
STATE LOAN PROCEEDS	\$160,000	\$172,905	-\$12,905	-7.46%
<b>Total Revenues</b>	<b>\$7,064,465</b>	<b>\$6,944,402</b>	<b>\$120,063</b>	<b>1.73%</b>

## Total Expenditures by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
REHABILITATION & REVITALIZATION	\$2,997,445	\$2,198,168	\$799,277	36.36%
ADMINISTRATION	\$839,179	\$999,465	-\$160,286	-16.04%
COMMUNITY SERVICES	\$1,531,192	\$1,277,099	\$254,093	19.90%
HOUSING DEVELOPMENT	\$7,393,194	\$8,042,463	-\$649,269	-8.07%
<b>Total Expenditures</b>	<b>\$12,761,010</b>	<b>\$12,517,194</b>	<b>\$243,816</b>	<b>1.95%</b>

## MAJOR IMPACTS BY DRIVERS

<b>REVENUE—FEDERAL GRANTS</b> \$75,106 increase in Federal Grants due to normal annual formula updates from the federal government.	<b>REHABILITATION AND REVITALIZATION</b> \$799,277 increase due to demand for the rental rehab program and continued emphasis on our single-family rehab program.
<b>REVENUE—PROGRAM INCOME</b> \$118,448 increase based on anticipated deferred loan home sales and large project repayments.	<b>ADMINISTRATION</b> \$160,286 decrease due to reduction in part-time staff and \$75,000 removal of the Housing HUB software build cost (completed in 2025), offset with normal wage and benefit adjustments.
<b>REVENUE—TRANSFERS-IN</b> \$60,585 decrease due to the removal of a \$500,000 one-time commitment (completed in 2025) and the recalibration/elimination of programs that were under-utilized, offset by a one-time \$500,000 allocation from the restricted Liquor License proceeds to allow for the expansion of homelessness case management services.	<b>COMMUNITY SERVICES</b> \$254,093 increase was mostly due to the expansion of homelessness case management services, a \$50,000 increase to the property tax relief program, and a \$25,000 increase for the Housing Hub software maintenance, offset by a reduction of services based on program utilization.
<b>REVENUE—STATE LOAN PROCEEDS</b> \$12,905 decrease in program income due to a normal adjustment based on amortization schedule of existing loans.	<b>HOUSING DEVELOPMENT</b> \$649,269 decrease due to the removal of the one-time commitment of \$500,000 (completed in 2025), timing of housing development projects, and housing fund cash flows. In 2022–2024, the Housing Division utilized \$5.6 million in funding to support housing development projects, mostly sourced through one-time funding. In 2025, the Housing Division expects to commit approximately \$5.8 million to housing projects.



# TAX INCREMENT FINANCING FUND

The City utilizes Tax Increment Financing as a development incentive in our community. Private development helps to create jobs and attract customers, which in turn, attracts more private development. Since the City established its first TIF District in 1989, it has taken a conservative approach to the establishment of TIF Districts and aims to effectively and reasonably use TIF to incentivize job creation and investment in the community. The project sponsor bears the risk that increments collected over the life of the TIF district will be less than sufficient to cover all eligible project expenses; the City bears no responsibility to make up any shortfall.

## Total Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
TIF - PROPERTY TAXES	\$10,570,000	\$8,965,000	\$1,605,000	17.90%
<b>Total Revenues</b>	<b>\$10,570,000</b>	<b>\$8,965,000</b>	<b>\$1,605,000</b>	<b>17.90%</b>

## Total Expenditures by Sub-Program

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
TIF 10 CN-A SURETY	\$510,000	\$500,000	\$10,000	2.00%
TIF 11 BANCROFT	\$90,000	\$80,000	\$10,000	12.50%
TIF 12 UPTOWN-DEKALB	-	\$380,000	-\$380,000	-100.00%
TIF 13 RAVEN CORPORATE	\$310,000	\$250,000	\$60,000	24.00%
TIF 14 HILTON HOTEL	\$320,000	\$295,000	\$25,000	8.47%
TIF 16 WHITTIER HEIGHTS	\$550,000	\$485,000	\$65,000	13.40%
TIF 18 PHILLIPS AVE LOFTS	\$220,000	\$205,000	\$15,000	7.32%
TIF 20 WASHINGTON SQUARE	\$625,000	\$585,000	\$40,000	6.84%
TIF 21 CASCADE	\$695,000	\$675,000	\$20,000	2.96%
TIF 23 FOUNDATION PARK	\$3,250,000	\$3,265,000	-\$15,000	-0.46%
TIF 24 STEEL DISTRICT	\$1,950,000	\$1,015,000	\$935,000	92.12%
TIF 25 CHERAPA PLACE II	\$1,900,000	\$1,200,000	\$700,000	58.33%
TIF 26 EAST RIDGE DISTRICT	\$150,000	\$30,000	\$120,000	400.00%
<b>Total Expenditures</b>	<b>\$10,570,000</b>	<b>\$8,965,000</b>	<b>\$1,605,000</b>	<b>17.90%</b>

# TRANSIT



## OUR PURPOSE

The City's public transit system, Sioux Area Metro (SAM), provides safe and reliable access for all residents to jobs, grocery stores, health care, pharmacies, libraries, parks, and many other destinations that are critical to health and well-being. Through a mix of multiple scheduled fixed routes, paratransit, and on-demand services, SAM has a positive social and economic impact on the community.

SUMMARY	BUDGET
PERSONNEL	\$0.1M
OPERATING	\$15.9M
CAPITAL	\$2.0M
TOTAL BUDGET	\$18.0M

## OUR FOCUS

- Ensure the transit system remains an **accessible, safe, and reliable** option for all residents.
- **Using a data-driven approach** to drive decisions for future optimizations and advancements ensuring **ongoing improvements** are informed by comprehensive and accurate information.
- Improve the **customer experience** by integrating all modes of transit services through technology and initiating a **redesign** of the **bus stops and shelters**.
- **Facility exploration and evaluation** of the long-term benefits of constructing a new transit garage and office facility versus remodeling and expanding the current facilities.
- Continue to **optimize and balance** the transit fleet to match the rider's demands while delivering an efficient service within a **sustainable transit model**.
- **Recalibrate** the budget and services over the next three years (2026–2028) due to **capped property tax growth** enacted by state legislature.

## SERVICE INDICATORS



### Paratransit on-time performance

**CITY GOAL: 93%**



### Fixed-route ridership growth

**CITY GOAL: 5%**

#### 2026 KEY INITIATIVES

Revitalize Bus Stops and Shelters

Major Bus Depot Renovation

Minor SAM Office Remodel

## PERFORMANCE MEASURES

	2022	2023	2024
<b>Annual Ridership</b>	439,953	559,374	591,994
<b>Fixed-Route Ridership</b>	385,565	506,020	509,780
<b>Paratransit Ridership</b>	54,388	53,354	52,084
<b>Microtransit Ridership</b>	N/A	N/A	30,130
<b>Fixed-Route Buses</b>	26	26	26
<b>Paratransit Buses</b>	21	21	22
<b>On-Demand Vehicles</b>	N/A	N/A	15

### Total Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
FEDERAL AND STATE GRANTS	\$4,944,060	\$4,784,726	\$159,334	3.33%
TRANSFERS-IN GENERAL & SALES TAX FUNDS	\$10,400,416	\$9,413,511	\$986,905	10.48%
<b>Total Revenues</b>	<b>\$15,344,476</b>	<b>\$14,198,237</b>	<b>\$1,146,239</b>	<b>8.07%</b>

### Total Expenditures by Major Drivers

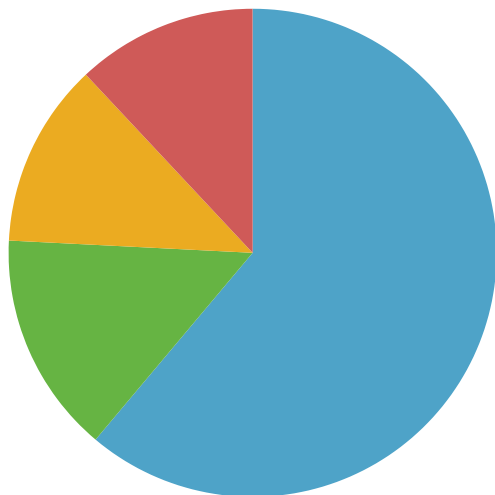
Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
WAGES AND BENEFITS	\$131,246	\$123,532	\$7,714	6.24%
CAPITAL	\$2,045,000	\$200,000	\$1,845,000	922.50%
OPERATING SUPPORT	\$13,080,511	\$12,614,433	\$466,078	3.69%
CONSULTANT STUDIES, TECHNOLOGY, & MISC	\$103,125	\$162,519	-\$59,394	-36.55%
FACILITIES MAINTENANCE & INSURANCE	\$1,311,777	\$1,310,241	\$1,536	0.12%
OUTSIDE AGENCY RIDES	\$1,352,895	\$1,313,490	\$39,405	3.00%
<b>Total Expenditures</b>	<b>\$18,024,554</b>	<b>\$15,724,215</b>	<b>\$2,300,339</b>	<b>14.63%</b>

## MAJOR IMPACTS BY DRIVERS

<b>REVENUE—GRANTS</b> \$159,334 increase in federal and state grants based on FTA formula funding.	<b>OPERATING SUPPORT</b> \$466,078 increase due to contractual inflationary adjustments in the management contract and an increase in service hours.
<b>REVENUE—TRANSFERS-IN</b> \$986,905 increase from the General and Sales Tax Funds to support the daily operations, capital equipment replacements, capital infrastructure improvements, and maintain a sustainable transit fund.	<b>CONSULTANT STUDIES, TECHNOLOGY, AND MISCELLANEOUS</b> \$59,394 decrease by removing internal service technology charges due to Via taking responsibility for technology and operations.
<b>WAGES AND BENEFITS</b> \$7,714 increase due to normal wage and benefit adjustments.	<b>FACILITIES MAINTENANCE AND INSURANCE</b> \$1,536 increase due to a citywide adjustment in internal service charges for risk insurance.
<b>CAPITAL</b> \$1,845,000 increase for bus stop improvements, bus shelter improvements, and normal replacement schedules of small utility vehicles.	<b>OUTSIDE AGENCY RIDES</b> \$39,405 increase due to inflationary adjustments for contracted agency rides.

## 2026 CAPITAL PROGRAMS AND EQUIPMENT—\$2.0M

100% funded by the Transit Fund



- Accessible Bus Stops **\$1,250,000** (61.12%)
- Transit Facilities Improvements **\$300,000** (14.67%)
- Bus Shelters **\$250,000** (12.22%)
- Truck and Vans **\$245,000** (11.98%)

More information on the Transit 2026-2030 Capital Plan can be found [here](#)

# ENTERPRISE FUNDS

The Enterprise Funds account for the business-type activities, which include limited electrical power and distribution, public parking, sanitary landfill, water, and water reclamation services. These funds are non-appropriated as demand for services determines the amount of revenue necessary to provide the established service levels.

The focus of these funds is to ensure cash flow is sufficient to fund both day-to-day operational services as well as capital improvements for both existing and new infrastructure to keep pace with a growing city. These funds do not receive any tax revenues and are sustained through cyclic utility rate increases to keep up with inflation and service demand.

SUMMARY	BUDGET
POWER AND DISTRIBUTION	\$11.5M
PUBLIC PARKING	\$3.8M
LANDFILL	\$15.1M
WATER	\$64.4M
WATER RECLAMATION	\$104.6M
TOTAL BUDGET	\$199.3M

# POWER AND DISTRIBUTION



## OUR PURPOSE

The power and distribution division provides power to over 2,900 residential, commercial, and government customers. This system owns and maintains a power system comprising 29 miles overhead and 60 miles underground for a total of 89 lineal miles of wire.

SUMMARY	BUDGET
PERSONNEL	\$1.0M
OPERATING	\$8.1M
DEBT SERVICE	-
CAPITAL	\$2.4M
TOTAL BUDGET	\$11.5M

## OUR FOCUS

- Provide **reliable power** to the water reclamation plant, the new Lights, Power & Traffic Campus, and the Public Safety Campus in northeast Sioux Falls.
- Increase reliability and **minimize outages** by continuing to move power lines underground in core neighborhoods.
- Finalize a 10-year **master plan** for the future of power in Sioux Falls.
- **Construct** the Lights, Power & Traffic Campus, which will create synergies by having the teams in one location.



## SERVICE INDICATOR



### Kilowatt hours sold

2022: 83.6M

2023: 89.8M

2024: 84.3M

**FULL-TIME POSITIONS: 15 ↑0**

### 2026 KEY INITIATIVES

Circuit Improvements and Finalize Lights, Power & Traffic Campus

### Total Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CHARGES - USER FEES	\$11,568,467	\$12,527,293	-\$958,826	-7.65%
OTHER (FINES, INTEREST, MISC)	\$164,410	\$64,410	\$100,000	155.26%
<b>Total Revenues</b>	<b>\$11,732,877</b>	<b>\$12,591,703</b>	<b>-\$858,826</b>	<b>-6.82%</b>

### Total Expenditures by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
WAGES AND BENEFITS	\$1,063,162	\$1,142,549	-\$79,387	-6.95%
FLEET EQUIPMENT & FUEL	\$231,320	\$192,916	\$38,404	19.91%
CAPITAL	\$2,358,910	\$5,520,000	-\$3,161,090	-57.27%
OPERATIONAL RESOURCES & TRAINING	\$42,039	\$42,039	-	0.00%
FACILITIES, UTILITIES, & INSURANCE	\$70,748	\$67,840	\$2,908	4.29%
ENGINEERING & BILLING SERVICES	\$22,900	\$22,900	-	0.00%
TECHNOLOGY & SOFTWARE	\$165,745	\$157,293	\$8,452	5.37%
TOOLS, GEAR, & UNIFORMS	\$73,926	\$44,176	\$29,750	67.34%
SYSTEM MAINTENANCE & REPAIRS	\$237,731	\$172,428	\$65,303	37.87%
BULK ELECTRIC PURCHASE	\$7,200,000	\$7,519,093	-\$319,093	-4.24%
<b>Total Expenditures</b>	<b>\$11,466,482</b>	<b>\$14,881,234</b>	<b>-\$3,414,752</b>	<b>-22.95%</b>

## MAJOR IMPACTS BY DRIVERS

<b>REVENUES TOTAL</b> \$858,826 decrease to align budget to actual trends based on demand.	<b>TECHNOLOGY AND SOFTWARE</b> \$8,452 increase due to a citywide adjustment in internal technology rental charges for cyclic replacement, security, and network improvements.
<b>WAGES AND BENEFITS</b> \$79,387 decrease due to allocation updates based on work order trending over three years.	<b>TOOLS, GEAR, AND UNIFORMS</b> \$29,750 increase due to inflationary adjustments for specialty gear and tools.
<b>FLEET EQUIPMENT AND FUEL</b> \$38,404 increase due to inflation in equipment prices directly impacting internal replacement rates.	<b>SYSTEM MAINTENANCE AND REPAIRS</b> \$65,303 increase due to inflationary and trend adjustments.
<b>CAPITAL</b> \$3,161,090 decrease primarily due to the substantial completion of the Lights, Power & Traffic Campus.	<b>BULK ELECTRIC PURCHASE</b> \$319,093 decrease due to an adjustment in trend based on new data points from circuit 13.

## 2026 CAPITAL PROGRAMS—\$2.4M

100% funded by User Fees



More information on the Power and Distribution 2026-2030 Capital Plan can be found [here](#)

# PUBLIC PARKING



## OUR PURPOSE

Public Parking provides safe, sufficient, and convenient downtown parking for customers and visitors. It is an essential part of the infrastructure that supports the area's long-term economic development. The division operates and manages almost 4,000 on- and off-street parking spaces, including 6 parking ramps, 10 surface lots, and 866 metered parking spaces throughout downtown.

SUMMARY	BUDGET
PERSONNEL	\$0.7M
OPERATING	\$1.3M
DEBT SERVICE	\$1.6M
CAPITAL	\$0.2M
TOTAL BUDGET	\$3.8M

## OUR FOCUS

- **Support an expanding downtown** with available and convenient on-and off-street parking spaces for short-and long-term parking.
- Maintain facilities to continue providing **safe parking** and to protect the City's long-term investment.
- Create a better **customer experience** by harnessing technology to create efficiencies and convenient payment options.
- Develop an effective **communications strategy** to provide a better customer experience by showcasing relevant parking information.

**FULL-TIME POSITIONS: 8 ↑0**

## SERVICE INDICATORS



**76% of available off-street parking leased by December 31, 2026**

2022: 71%  
2023: 70%  
2024: 73%



**Number of meters: 866**

2022: 866  
2023: 866  
2024: 866

### 2026 KEY INITIATIVES

Block 11 Ramp Repair

Expand Text to Park and Implement Mobile App

First Avenue Ramp Repair

Continued Meter Replacement

## PERFORMANCE MEASURES

	2022	2023	2024
<b>Parking Violations Issued by Parking Patrol</b>	28,662	28,847	27,759
<b>Courtesy Notices Given</b>	2,588	1,399	1,048
<b>Total Off-Street Public Spaces</b>	2,917	2,917	2,917
<b>Ramps</b>	6	6	6
<b>Lots</b>	10	10	10
<b>Parking Spaces</b>	3,944	3,944	3,944

### Total Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CHARGES	\$2,661,675	\$2,752,697	-\$91,022	-3.31%
FINES	\$515,000	\$534,335	-\$19,335	-3.62%
ACCOUNTING ADJUSTMENT	\$51,506	\$45,552	\$5,954	13.07%
LEASED RIGHT TO USE				
OTHER, INTEREST, MISCELLANEOUS	\$23,494	\$8,500	\$14,994	176.40%
<b>Total Revenues</b>	<b>\$3,251,675</b>	<b>\$3,341,084</b>	<b>-\$89,409</b>	<b>-2.68%</b>

## Total Expenditures by Major Drivers

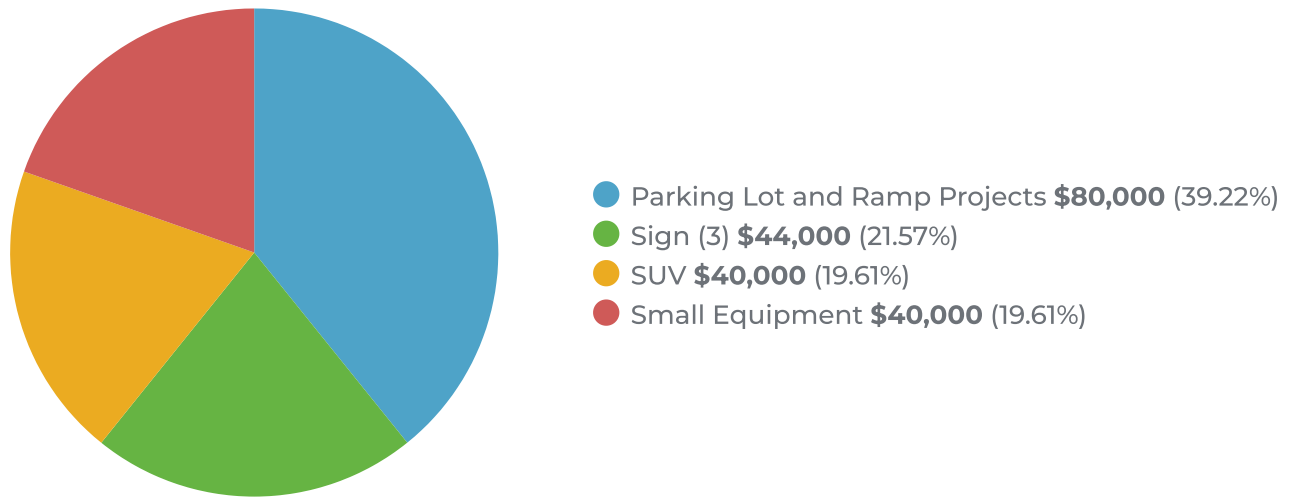
Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$80,923	\$80,923	-	0.00%
WAGES AND BENEFITS	\$746,246	\$798,694	-\$52,448	-6.57%
TECHNOLOGY	\$105,777	\$102,438	\$3,339	3.26%
FACILITIES AND INSURANCE	\$568,262	\$407,769	\$160,493	39.36%
VEHICLE	\$31,116	\$28,500	\$2,616	9.18%
DEBT SERVICE	\$1,640,312	\$1,510,301	\$130,011	8.61%
CAPITAL	\$204,000	\$130,000	\$74,000	56.92%
TRANSACTION FEES	\$57,000	\$145,000	-\$88,000	-60.69%
SECURITY & COLLECTION SERVICES	\$157,500	\$128,500	\$29,000	22.57%
METERS & OTHER EQUIPMENT	\$38,787	\$29,787	\$9,000	30.21%
SNOW REMOVAL	\$130,610	\$130,610	-	0.00%
<b>Total Expenditures</b>	<b>\$3,760,533</b>	<b>\$3,492,522</b>	<b>\$268,011</b>	<b>7.67%</b>

## MAJOR IMPACTS BY DRIVERS

<b>REVENUE TOTAL</b> \$89,409 decrease in charges and fines (snow alert tickets) to align to actual demand trends.	<b>DEBT SERVICE</b> \$130,011 increase due to the amortization payment schedule of the parking ramp bond.
<b>WAGES AND BENEFITS</b> \$52,448 decrease due to reallocation of staff wages among other departments.	<b>CAPITAL</b> \$74,000 increase due to the addition of one parking enforcement vehicle.
<b>TECHNOLOGY</b> \$3,339 increase due to citywide adjustments in internal service charges for cyclic technology replacements, security, and network improvements.	<b>TRANSACTION FEES</b> \$88,000 decrease in credit card fees due to budget recalibration efforts to encourage customers to utilize lower cost of service options in doing business with the City.
<b>FACILITIES AND INSURANCE</b> \$160,493 increase primarily for ramp repair and preventative maintenance.	<b>SECURITY AND COLLECTION SERVICES</b> \$29,000 increase due to inflationary increases and alignment of budget to actual trends.
<b>VEHICLE</b> \$2,616 increase due to a citywide inflationary adjustment in internal fleet rental and repair charges.	<b>METERS AND OTHER EQUIPMENT</b> \$9,000 increase due to adjustment to actual trends.

## 2026 CAPITAL PROGRAMS AND EQUIPMENT—\$0.2M

100% funded by User Fees



More information on the Public Parking 2026-2030 Capital Plan can be found [here](#)



# LANDFILL



## OUR PURPOSE

The Sioux Falls regional sanitary landfill serves five counties and a population of over 300,000, collecting an average of 28,000 tons per month of refuse, including construction and demolition debris. It continues to make Sioux Falls more sustainable by partnering with commercial haulers to increase recycling rates and support our household hazardous waste program to protect natural resources and safeguard the landfill’s longevity. Instead of escaping into the air, landfill gas (LFG) is captured, converted, and used as a renewable energy resource, helping to reduce odors and hazards associated with LFG emissions. Through investments in technology, the landfill has collected LFG from an approximately 350-acre footprint that is processed before being directed to the POET ethanol plant in Chancellor.

SUMMARY	BUDGET
PERSONNEL	\$3.3M
OPERATING	\$8.7M
DEBT SERVICE	-
CAPITAL	\$3.1M
TOTAL BUDGET	\$15.1M

## OUR FOCUS

- Delivering **reliable and sustainable service** to meet current and future growth demands supported solely by user fees.
- Diverting waste from the landfill— through **recycling, composting, and reuse programs**—to extend the life of the landfill while benefiting the local economy and natural resources.
- Invest in current landfill gas and leachate (contaminated liquid) infrastructure by replacing vertical wells and adding horizontal piping to minimize emissions and **maximize landfill gas** sales and leachate collection.

FULL-TIME POSITIONS: 30 ↗1

## SERVICE INDICATORS



### 2025 garbage hauler recycling goal:

2022: 18.7%

2023: 19.7%

2024: 18.1%

**CITY GOAL: 18.1%**

### Maintain and/or increase life expectancy of MSW landfill area

2022: 2075

2023: 2072

2024: 2069

**CITY GOAL: 2072**

### 2026 KEY INITIATIVES

Start Cell 5 Construction Design

Complete Future Cell Expansion With a Major Permit Modification

Maximizing Leachate and Landfill Gas Collections

Replacement of Major Equipment

Renovation of the Household Hazardous Waste Facility (Partially Grant Funded)

## PERFORMANCE MEASURES

	2022	2023	2024
<b>Total Tonnage (MSW &amp; C&amp;D)</b>	<b>329,541</b>	<b>316,098</b>	<b>337,971</b>

### Total Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
LICENSES AND PERMITS	\$30,250	\$30,250	-	0.00%
GRANTS	\$350,000	-	\$350,000	-
INTEREST INCOME	\$80,000	\$80,000	-	0.00%
CHARGES - USER FEES	\$13,796,919	\$13,096,077	\$700,842	5.35%
OTHER (SCRAP, RENTALS)	\$157,000	\$157,000	-	0.00%
<b>Total Revenues</b>	<b>\$14,414,169</b>	<b>\$13,363,327</b>	<b>\$1,050,842</b>	<b>7.86%</b>

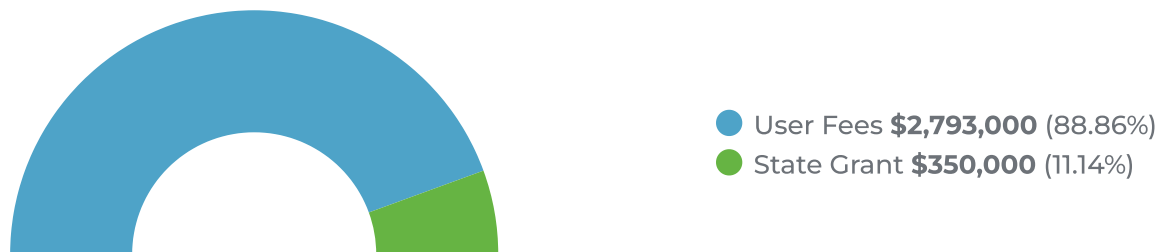
**Total Expenditures by Major Drivers**

<b>Category</b>	<b>FY 2026 Budget</b>	<b>FY 2025 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
OPERATIONAL RESOURCES	\$103,120	\$159,285	-\$56,165	-35.26%
WAGES AND BENEFITS	\$3,255,431	\$3,010,140	\$245,291	8.15%
TRAINING AND DEVELOPMENT	\$14,403	\$26,228	-\$11,825	-45.09%
TECHNOLOGY	\$257,103	\$242,470	\$14,633	6.03%
FACILITY MAINTENANCE, UTILITIES & INSURANCE	\$532,124	\$527,842	\$4,282	0.81%
FLEET EQUIPMENT & FUEL	\$4,313,374	\$4,271,527	\$41,847	0.98%
TOOLS, GEAR, & SHOP SUPPLIES	\$241,860	\$233,670	\$8,190	3.50%
CAPITAL	\$3,143,000	\$2,197,000	\$946,000	43.06%
HOUSEHOLD HAZARDOUS WASTE PROGRAM	\$2,237,149	\$1,897,735	\$339,414	17.89%
ENGINEERING SERVICES & INSPECTIONS	\$476,348	\$867,609	-\$391,261	-45.10%
GROUNDS MAINTENANCE	\$114,150	\$114,150	-	0.00%
ACCOUNTING ADJUSTMENT CLOSURE/POST CLOSURE	\$450,000	\$450,000	-	0.00%
<b>Total Expenditures</b>	<b>\$15,138,062</b>	<b>\$13,997,656</b>	<b>\$1,140,406</b>	<b>8.15%</b>

## MAJOR IMPACTS BY DRIVERS

<b>REVENUE—GRANTS</b> \$350,000 increase in requested funding from the state for the Household Hazardous Waste facility improvements.	<b>FACILITY MAINTENANCE, UTILITIES, AND INSPECTION</b> \$4,282 increase due to a citywide adjustment in internal service charges for risk insurance.
<b>REVENUE—CHARGES</b> \$700,842 increase primarily driven by rate increases and an increase in service demand.	<b>FLEET EQUIPMENT AND FUEL</b> \$41,847 increase due to an inflation in equipment prices directly impacting internal replacement rates.
<b>OPERATIONAL RESOURCES</b> \$56,165 decrease in credit card fees due to budget recalibration efforts to encourage customers to utilize lower cost of service options in doing business with the City.	<b>TOOLS, GEAR, AND SHOP SUPPLIES</b> \$8,190 increase due to escalated pricing for daily cover.
<b>WAGES AND BENEFITS</b> \$245,291 increase due to normal full-time wage and benefit adjustments and the addition of one new Equipment Operator.	<b>CAPITAL</b> \$946,000 increase is primarily due to normal fluctuations in capital projects.
<b>TRAINING AND DEVELOPMENT</b> \$11,825 decrease primarily due to the reduction of travel.	<b>HOUSEHOLD HAZARDOUS WASTE PROGRAM</b> \$339,414 increase due to the cost of recycling household hazardous materials.
<b>TECHNOLOGY</b> \$14,633 increase due to a citywide adjustment in internal technology rental charges for cyclic replacement, security, and network improvements.	<b>ENGINEERING SERVICES AND INSPECTIONS</b> \$391,261 decrease due to completing the major permit modification in 2025 to utilize additional land, increasing the lifespan of the landfill.

## 2026 CAPITAL SOURCES—\$3.1M



## 2026 CAPITAL PROGRAMS AND EQUIPMENT—\$3.1M



More information on the Sanitary Landfill 2026-2030 Capital Plan can be found [here](#)

# WATER



## OUR PURPOSE

The water department operates the facilities and infrastructure that collect, purify, and deliver potable water to our customers. Our team of 72 full-time employees includes expertly trained lab analysts, state-certified water treatment operators, and professional crews who work around-the-clock to ensure access to exceptionally clean and safe water. In 2024, Sioux Falls used 8.6 billion gallons of water, a daily average of 24.3 million gallons (equal to 37 Olympic-sized swimming pools). Our water conservation efforts from 2003 to 2024 have helped reduce cumulative consumption by over 7.5 billion gallons.

SUMMARY	BUDGET
PERSONNEL	\$9.0M
OPERATING	\$24.8M
DEBT SERVICE	-
CAPITAL	\$30.6M
TOTAL BUDGET	\$64.4M

## OUR FOCUS

- Delivering **sustainable and reliable service** to meet current and future growth demands supported solely by user fees.
- Continue **investing in existing infrastructure** while supporting a growing community.
- Implement more **cost-effective billing** technology to provide an improved customer service delivery model while reducing operating costs.
- Commitment to cost-effective management of available water resources by **promoting water conservation**
- **Securing future water supply** through maximizing our partnership with Lewis and Clark Regional Water System, Dakota Mainstem, and expanding existing aquifer development.

PERFORMANCE MEASURES	2022	2023	2024
Water Purchased	4.6B	4.9B	5.3B
Water Treated	3.6B	4.0B	3.2B

**FULL-TIME POSITIONS: 72 ↑1**

#### 2026 KEY INITIATIVES

Start 3rd Connection to Lewis & Clark for Future Water Needs

Minnesota Avenue Water Main Replacement (2nd to 8th Streets)

Southeast Basin Improvements

#### Total Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CHARGES - USER FEES	\$47,428,968	\$46,876,008	\$552,960	1.18%
MISC. (ASSESSMENTS, RENTALS, OTHER)	\$1,709,000	\$1,309,000	\$400,000	30.56%
<b>Total Revenues</b>	<b>\$49,137,968</b>	<b>\$48,185,008</b>	<b>\$952,960</b>	<b>1.98%</b>

#### Total Expenditures by Major Drivers

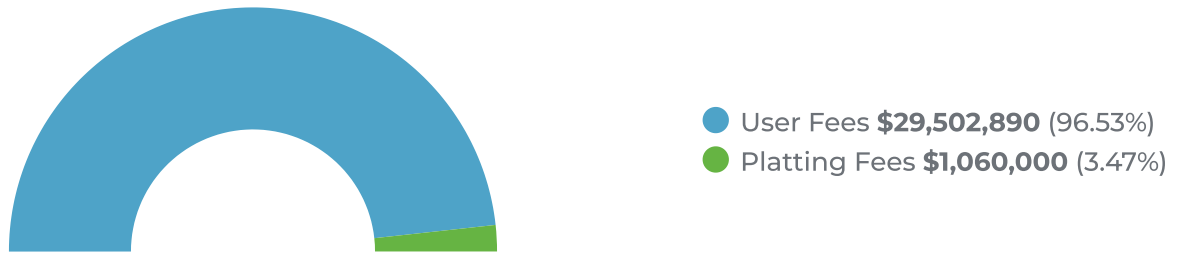
Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
WAGES AND BENEFITS	\$9,002,907	\$8,437,578	\$565,329	6.70%
FLEET EQUIPMENT & FUEL	\$988,299	\$927,230	\$61,069	6.59%
DEBT SERVICE	\$7,770,000	\$4,675,000	\$3,095,000	66.20%
CAPITAL	\$30,562,890	\$17,831,729	\$12,731,161	71.40%
OPERATIONAL RESOURCES & TRAINING	\$146,774	\$146,774	-	0.00%
TECHNOLOGY & SOFTWARE	\$656,834	\$626,790	\$30,044	4.79%
TOOLS, GEAR, & UNIFORMS	\$316,345	\$324,545	-\$8,200	-2.53%
UTILITIES & INSURANCE	\$2,052,715	\$2,024,686	\$28,029	1.38%
TESTING, ENGINEERING, & LEGAL SERVICES	\$483,800	\$645,534	-\$161,734	-25.05%
BILLING SERVICE FEES & OUTREACH MATERIALS	\$372,660	\$920,997	-\$548,337	-59.54%
SYSTEM AND PLANT MAINTENANCE & REPAIRS	\$2,268,464	\$2,457,270	-\$188,806	-7.68%
CHEMICALS	\$1,835,939	\$1,491,786	\$344,153	23.07%
BULK WATER PURCHASE	\$7,898,962	\$6,250,000	\$1,648,962	26.38%
<b>Total Expenditures</b>	<b>\$64,356,590</b>	<b>\$46,759,919</b>	<b>\$17,596,671</b>	<b>37.63%</b>



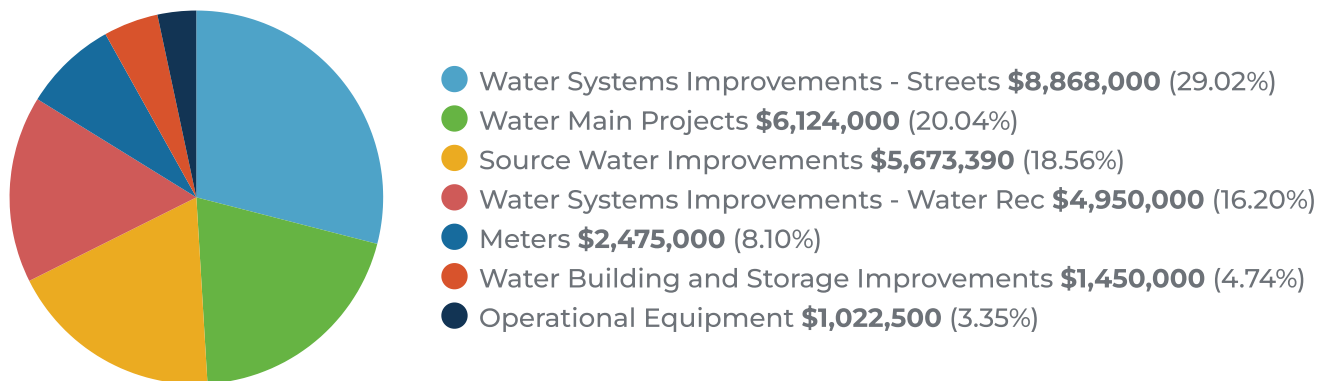
## MAJOR IMPACTS BY DRIVERS

<b>REVENUES TOTAL</b> \$952,960 increase primarily due to a planned rate adjustment, increase in service demand, and interest income.	<b>UTILITIES AND INSURANCE</b> \$28,029 increase due to a citywide adjustment in internal service charges for risk insurance.
<b>WAGES AND BENEFITS</b> \$565,329 increase due to normal full-time wage and benefit adjustments and the addition of one new Distribution Tech.	<b>TESTING, ENGINEERING, AND LEGAL SERVICES</b> \$161,734 decrease primarily due to reductions in outside services based on trending and cyclical projects.
<b>FLEET EQUIPMENT AND FUEL</b> \$61,069 increase due to an inflation in equipment prices directly impacting internal replacement rates.	<b>BILLING SERVICE FEES AND OUTREACH MATERIALS</b> \$548,337 decrease in credit card fees due to budget recalibration efforts to encourage customers to utilize lower cost of service options in doing business with the City.
<b>DEBT SERVICE</b> \$3,095,000 increase due to the Lewis and Clark stage 1 final true up payment as planned.	<b>SYSTEM AND PLANT MAINTENANCE AND REPAIRS</b> \$188,806 decrease is a cyclical trending update based on operation plant repairs not related to projects.
<b>CAPITAL</b> \$12,731,161 increase is primarily due to normal fluctuations in capital projects for transmission system improvements. In 2026, the City will begin investing in the third connection from the Lewis and Clark Regional Water System to allow expansion from 45 to 60 million gallons daily to support growth.	<b>CHEMICALS</b> \$344,153 increase due to expected inflationary adjustments combined with demand trends.
<b>TECHNOLOGY AND SOFTWARE</b> \$30,044 increase due to a citywide adjustment in internal technology rental charges for cyclic replacement, security, and network improvements.	<b>BULK WATER PURCHASE</b> \$1,648,962 increase due to a rate increase and service demand trends.

## 2026 CAPITAL SOURCES—\$30.6M



## 2026 CAPITAL PROGRAMS AND EQUIPMENT—\$30.6M



More information on the Water 2026-2030 Capital Plan can be found [here](#)

# WATER RECLAMATION



## OUR PURPOSE

The Sioux Falls regional water reclamation facility and its employees are dedicated to transporting and treating wastewater from Sioux Falls and surrounding communities. The treatment facility has a current rated average daily flow capacity of 21 million gallons mgd and a peak flow capacity of 35 mgd. Its team of professionals are responsible for meeting state-regulated surface water discharge permit conditions to keep wastewater discharged at required regulatory compliance standards. An average of over 7 billion gallons annually are transported and treated at the facility, where 1,000 miles of sanitary sewer system and over 500 miles of storm sewer system are maintained by the team.

SUMMARY	BUDGET
PERSONNEL	\$7.8M
OPERATING	\$9.8M
DEBT SERVICE	\$18.7M
CAPITAL	\$68.3M
TOTAL BUDGET	\$104.6M

## OUR FOCUS

- **Delivering reliable service** to meet current and future growth demands supported solely by user fees.
- Ensure the City's development needs for wastewater transport and treatment by **maintaining adequate** treatment facility **capacity** and expanding development of new sewer basins for growth.
- Continue to invest in the **largest expansion** project in Sioux Falls' water reclamation history. Construction over the next decade will lay the foundation for growth and development for the next 20 years.
- **Design and construct** interceptor sewers and pump stations for new development basins to allow for new growth.
- Continue to **maintain** existing infrastructure **while planning** for future growth demands.

PERFORMANCE MEASURES	2022	2023	2024
<b>Miles of Collection System</b>	971	990	998
<b>Percent of Plant Capacity (Avg)</b>	83%	84%	84%

**FULL-TIME POSITIONS: 59 ↑1**

### 2026 KEY INITIATIVES

Completion of Phase 1 of Plant Expansion

Begin Southeast Basin Development

Start Phase II of the Plant Expansion/Improvements Plan

**Total Revenues by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
INTEREST INCOME	\$455,194	\$255,194	\$200,000	78.37%
CHARGES - USER FEES	\$47,927,515	\$44,849,549	\$3,077,966	6.86%
SPECIAL ASSESSMENTS	\$2,044,350	\$2,044,350	-	0.00%
MISC. (ASSESSMENTS, RENTALS, OTHER)	\$53,000	\$53,000	-	0.00%
STATE REVOLVING LOANS (SRF) CONTRIBUTIONS	\$59,976,000	\$35,305,000	\$24,671,000	69.88%
<b>Total Revenues</b>	<b>\$110,456,059</b>	<b>\$82,507,093</b>	<b>\$27,948,966</b>	<b>33.87%</b>

**Total Expenditures by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
WAGES AND BENEFITS	\$7,836,997	\$7,657,360	\$179,637	2.35%
FLEET EQUIPMENT & FUEL	\$1,925,339	\$1,947,137	-\$21,798	-1.12%
DEBT SERVICE	\$18,703,049	\$13,371,263	\$5,331,786	39.87%
CAPITAL	\$68,344,700	\$50,541,500	\$17,803,200	35.22%
OPERATIONAL RESOURCES & TRAINING	\$74,898	\$74,898	-	0.00%
TECHNOLOGY & SOFTWARE	\$535,413	\$509,518	\$25,895	5.08%
TOOLS, GEAR, & UNIFORMS	\$361,999	\$490,073	-\$128,074	-26.13%
UTILITIES & INSURANCE	\$3,487,886	\$2,937,611	\$550,275	18.73%
TESTING, ENGINEERING, & LEGAL SERVICES	\$367,388	\$553,536	-\$186,148	-33.63%
BILLING SERVICE FEES & OUTREACH MATERIALS	\$293,213	\$279,027	\$14,186	5.08%
SYSTEM AND PLANT MAINTENANCE & REPAIRS	\$999,790	\$1,037,126	-\$37,336	-3.60%
CHEMICALS	\$1,655,532	\$1,655,532	-	0.00%
<b>Total Expenditures</b>	<b>\$104,586,204</b>	<b>\$81,054,581</b>	<b>\$23,531,623</b>	<b>29.03%</b>

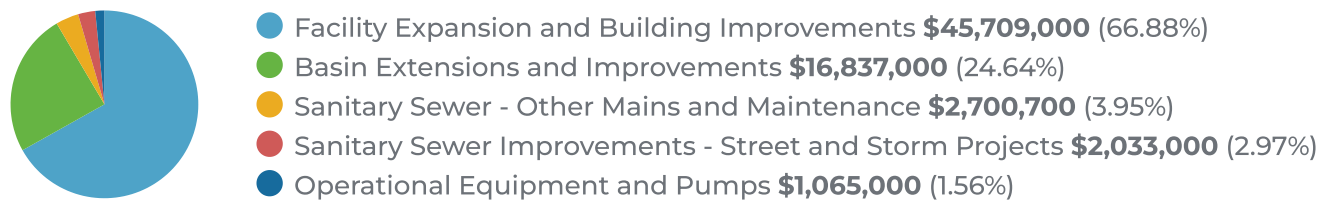
## MAJOR IMPACTS BY DRIVERS

<b>REVENUES—CHARGES AND INTEREST INCOME</b> \$3,277,966 increase based on a planned rate increase, service demand, and interest earnings.	<b>TECHNOLOGY AND SOFTWARE</b> \$25,895 increase due to a citywide adjustment in internal technology rental charges for cyclic replacement, security, and network improvements.
<b>REVENUES—STATE REVOLVING LOANS</b> \$24,671,000 increase due to the timing of capital projects. The City utilizes the state's revolving loan program to provide low-interest financing for critical wastewater infrastructure. The utilization of debt service in this fund allows for the expansion of infrastructure for tomorrow's needs to be shared by both current and future users of the system.	<b>TOOLS, GEAR, AND UNIFORMS</b> \$128,074 decrease due to adjustments in non-fleet equipment.
<b>WAGES AND BENEFITS</b> \$179,637 increase due to normal full-time wage and benefit adjustments offset by allocation adjustments from Engineering and Environmental. One Collection Tech was also added.	<b>UTILITIES AND INSURANCE</b> \$550,275 increase is due to a change in process that affects sanitation fees.
<b>FLEET EQUIPMENT AND FUEL</b> \$21,798 decrease due to lifecycle adjustments in the internal service replacement schedule.	<b>TESTING, ENGINEERING, AND LEGAL SERVICES</b> \$186,148 decrease related to reduced inspection needs required by the expansion project.
<b>DEBT SERVICE</b> \$5,331,786 increase is based off amortization schedules and primarily for the investments made into the reclamation treatment plan expansion project over the last few years.	<b>BILLING SERVICE FEES AND OUTREACH MATERIALS</b> \$14,186 increase primarily due to an increase in postage rates from the previous budget.
<b>CAPITAL</b> \$17,803,200 increase is primarily due to normal fluctuations of cyclic capital projects combined with two major impacts; water reclamation facility expansion/improvements and the design and construction of the sanitary sewer basin in the southeast to accommodate growth.	<b>SYSTEM AND PLANT MAINTENANCE REPAIRS</b> \$37,336 decrease primarily due to cyclical needs for plant equipment repairs.

## 2026 CAPITAL SOURCES—\$68.3M



## 2026 CAPITAL PROGRAMS AND EQUIPMENT—\$68.3M



More information on the Water Reclamation 2026-2030 Capital Plan can be found [here](#)



# INTERNAL SERVICE FUNDS

## OUR PURPOSE

The Internal Service Funds are made up of the Centralized Facilities Fund, Fleet Management Fund, Enterprise Network Technology Fund, Health Benefits Fund, and the Workers' Compensation Fund. These funds are designed to efficiently manage centralized activities shared by all City departments. The services provided are allocated on a cost-sharing model based on service utilization. The City departments then budget for these service charges within their operations budgets, creating a double-up impact on the total City budget.

SUMMARY	BUDGET
CENTRALIZED FACILITIES	\$15.3M
FLEET MANAGEMENT	\$21.4M
ENTERPRISE NETWORK TECHNOLOGY	\$7.6M
HEALTH BENEFITS	\$28.9M
WORKERS' COMPENSATION	\$2.3M
RISK MANAGEMENT	\$3.3M
TOTAL BUDGET	\$78.8M

# CENTRALIZED FACILITIES FUND



## OUR PURPOSE

Centralized Facilities coordinates the maintenance, improvement, and expansion of City-owned facilities. This internal service fund supports a sustainable and strategic approach to investing in 48 City-owned properties (totaling over 1 million square feet), while planning for future needs.

SUMMARY	BUDGET
PERSONNEL	\$2.9M
OPERATING	\$6.8M
DEBT SERVICE	\$0.3M
CAPITAL	\$5.3M
TOTAL BUDGET	\$15.3M

## OUR FOCUS





- Invest in the **longevity and safety** of each building.
- Efficient and **effective use** of each facility to deliver public services.
- A **coordinated and collaborative approach** to using, maintaining, and sharing space.
- Scale for growth** by expanding footprints when appropriate.
- Create a **positive** employee and customer **experience**.

FULL-TIME POSITIONS: 32 ↗0

## 2026 KEY INITIATIVES

	2026	2027	2028
Core Facilities	City Hall Electrical and Plumbing Renovations	Carnegie Envelope Improvements City Hall Windows and HVAC Improvements	
Fire	Fire Station #7 and #8 Renovations		
	Fire Headquarters Renovation		Fire Station #6 Renovation
Police	LEC Locker Rooms	LEC Interior and Security Improvements	
	Report-to-Work Campus Sites		
Streets	Street Campus Study and Expansion		
Parks and Recreation	Park Campus Renovation and Expansion Indoor Recreation Improvements		
Libraries	Caille Parking Lot and Drop-Off Renovation	Downtown Partial Roof Replacement	
	Downtown Library Design and Renovation		

## SERVICE INDICATORS

MANAGE CITY-OWNED BUILDINGS		
 Plumbing	 HVAC	 Remodel
 Cleaning	 Collaborative	 Lighting
 Safety	 Workspace	 Growth

**Total Revenues by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CHARGES	\$8,636,637	\$8,536,637	\$100,000	1.17%
MISCELLANEOUS	\$108,000	\$108,000	-	0.00%
TRANSFERS	\$1,708,832	\$2,678,475	-\$969,643	-36.20%
<b>Total Revenues</b>	<b>\$10,453,469</b>	<b>\$11,323,112</b>	<b>-\$869,643</b>	<b>-7.68%</b>

**Total Expenditures by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$65,342	\$15,342	\$50,000	325.90%
WAGES AND BENEFITS	\$2,921,436	\$2,712,902	\$208,534	7.69%
TECHNOLOGY	\$119,899	\$112,559	\$7,340	6.52%
UTILITIES	\$1,952,024	\$1,834,341	\$117,683	6.42%
CAPITAL	\$5,254,000	\$3,158,000	\$2,096,000	66.37%
SNOW REMOVAL	\$122,500	\$98,000	\$24,500	25.00%
FACILITY LEASE	\$303,828	\$99,661	\$204,167	204.86%
MAJOR & CYCLIC PROJECTS	\$2,952,000	\$3,352,000	-\$400,000	-11.93%
VEHCILE AND PARKING	\$242,766	\$178,766	\$64,000	35.80%
TOOLS, EQUIPMENT, AND SUPPLIES	\$213,075	\$200,575	\$12,500	6.23%
PREVENTATIVE AND ROUTINE MAINTENANCE	\$1,033,178	\$1,213,178	-\$180,000	-14.84%
CUSTODIAL SERVICES	\$108,121	\$108,121	-	0.00%
<b>Total Expenditures</b>	<b>\$15,288,170</b>	<b>\$13,083,445</b>	<b>\$2,204,725</b>	<b>16.85%</b>

## MAJOR IMPACTS BY DRIVERS

<b>REVENUES</b> \$100,000 increase in service charges to departments for normal inflationary costs. \$969,643 decrease was primarily to shift the internal transfer from Sales Tax Fund to an out-year to align with project timelines.	<b>SNOW REMOVAL</b> \$24,500 increase based on actual trends.
<b>OPERATIONAL RESOURCES</b> \$50,000 increase for design and engineering services for upcoming projects.	<b>FACILITY LEASE</b> \$204,167 increase for potential lease of facility for multi-departments, primarily police and fire.
<b>WAGES AND BENEFITS</b> \$208,534 increase due to normal full-time wage and benefit adjustments.	<b>MAJOR AND CYCLIC PROJECTS</b> \$400,000 decrease based on timings of projects and cyclical maintenance.
<b>TECHNOLOGY</b> \$7,340 increase due to a citywide adjustment in internal technology rental charges for cyclic replacement, security, and network improvements.	<b>VEHICLE AND PARKING</b> \$64,000 increase due to an inflation in equipment prices directly impacting internal replacement rates, as well as the addition of fleet equipment in the last year.
<b>UTILITIES</b> \$117,683 increase based on utility usage and rate trends.	<b>TOOLS, EQUIPMENT, AND SUPPLIES</b> \$12,500 increase in small tools and equipment based on actual trends and normal inflationary increases.
<b>CAPITAL</b> \$2,096,000 increase primarily due to normal fluctuations of capital projects.	<b>PREVENTATIVE AND ROUTINE MAINTENANCE</b> \$180,000 decrease for preventative maintenance and routine repairs based on completion of substantial repairs and timing of projects.

## 2026 CAPITAL PROGRAMS AND EQUIPMENT—\$5.3M

100% funded by Service Fees



More information on the Centralized Facilities 2026-2030 Capital Plan can be found [here](#)

# FLEET MANAGEMENT FUND



## OUR PURPOSE

A team of 26 proactively manages the citywide fleet operations, maintaining over 2,000 pieces of equipment and four major fuel sites. The division's primary responsibility is to ensure maximum uptime through proactive maintenance plans, utilizing technology to gather data that supports timely maintenance. This approach allows the City to oversee vehicle utilization, improve efficiency, and ensure consistency across the citywide fleet.

SUMMARY	BUDGET
PERSONNEL	\$3.3M
OPERATING	\$7.8M
DEBT SERVICE	-
CAPITAL	\$10.3M
TOTAL BUDGET	\$21.4M



## OUR FOCUS

- Encourage department collaboration in **sharing equipment** and reduce costs citywide.
- **Proactively maintain** equipment utilizing traditional methods and data to extend the life, expand the usefulness, and maintain the fleet's resale value.
- Reduce environmental impacts and citywide cost savings by **researching and piloting** next-generation vehicles (electric and hybrid) in our fleet where suitable.
- **Utilize data** to lead centralized efforts to strategically replace equipment with "useful life" as a starting point but shift strategy to more data-driven decisions.
- Maintain four **safe and reliable fuel** site locations for use by City workers and community partners. The capital program includes replacement of multiple aging tanks in the next five-year capital plan.

**FULL-TIME POSITIONS: 26 ↗0**

## SERVICE INDICATORS



**4 Citywide fueling islands**



**1 Million gallons of fuel were transacted from the City fuel islands in 2024**



**Citywide centralization of equipment—manage over 2,000 pieces of equipment**

### Total Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
MISCELLANEOUS	\$504,500	\$504,500	-	0.00%
CHARGES - SERVICE FEES	\$20,869,570	\$19,990,553	\$879,017	4.40%
OTHER	\$290,000	\$290,000	-	0.00%
<b>Total Revenues</b>	<b>\$21,664,070</b>	<b>\$20,785,053</b>	<b>\$879,017</b>	<b>4.23%</b>

### Total Expenditures by Major Drivers

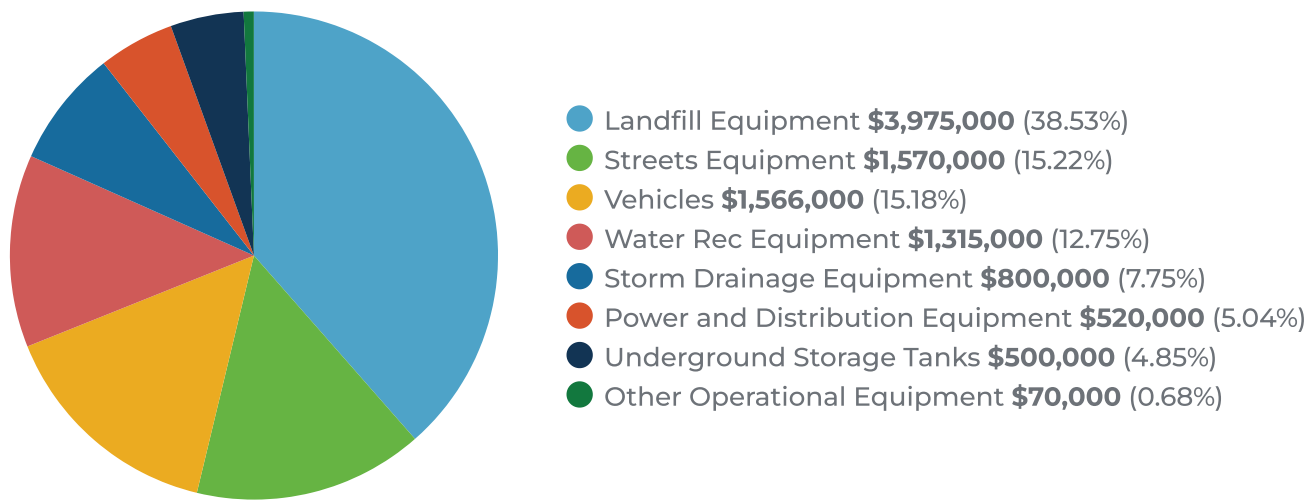
Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$53,782	\$53,782	-	0.00%
WAGES AND BENEFITS	\$3,333,298	\$3,411,771	-\$78,473	-2.30%
TRAINING AND DEVELOPMENT	\$16,407	\$16,407	-	0.00%
TECHNOLOGY	\$155,781	\$148,811	\$6,970	4.68%
FACILITY MAINTENANCE, UTILITIES & INSURANCE	\$278,810	\$255,577	\$23,233	9.09%
FLEET EQUIPMENT & FUEL	\$349,080	\$365,610	-\$16,530	-4.52%
TOOLS, GEAR, & SHOP SUPPLIES	\$152,245	\$152,245	-	0.00%
CAPITAL	\$10,316,000	\$4,687,000	\$5,629,000	120.10%
PARTS & COMMERCIAL REPAIRS	\$6,706,139	\$6,586,139	\$120,000	1.82%
<b>Total Expenditures</b>	<b>\$21,361,543</b>	<b>\$15,677,342</b>	<b>\$5,684,201</b>	<b>36.26%</b>

## MAJOR IMPACTS BY DRIVERS

<b>REVENUES (CHARGES)</b> \$879,017 increase in the amount charged to the departments is primarily due to inflation in equipment prices directly impacting replacement costs offset by adjusting and extending equipment replacement schedules, mainly affecting landfill and water reclamation equipment.	<b>FLEET EQUIPMENT AND FUEL</b> \$16,530 decrease due to extending life cycles of equipment.
<b>TOTAL PERSONNEL</b> \$78,473 decrease due to normal full-time wage and benefit adjustments.	<b>CAPITAL</b> \$5,629,000 increase is primarily due to replacement of capital equipment. Major equipment purchases planned in 2026 for Landfill and Street operations.
<b>TECHNOLOGY</b> \$6,970 increase due to a citywide adjustment in internal technology rental charges for cyclic replacement, security and network improvements.	<b>PARTS AND COMMERCIAL REPAIRS</b> \$120,000 increase to align with actual trends.
<b>FACILITY MAINTENANCE, UTILITIES, AND INSPECTION</b> \$23,233 increase due to a citywide adjustment in internal service charges for risk insurance.	

## 2026 CAPITAL PROGRAMS AND EQUIPMENT—\$10.3M

100% funded by Service Fees



More information on the Fleet 2026-2030 Capital Plan can be found [here](#)

# ENTERPRISE NETWORK TECHNOLOGY FUND



## OUR PURPOSE

The Technology Revolving fund provides a sustainable and strategic approach to maintaining, upgrading, and replacing citywide technology hardware and software. This fund allows the City to invest in the fast-changing demands of technology and ensure the citywide network is secure and reliable.

## OUR FOCUS

- Ensure adequate fund balance to **meet the fast-changing demands** of technology security.
- **Leveraging** technology by focusing on utilization and improving business processes.
- Provide a **strategic, consistent, and coordinated** approach to maintaining, upgrading, and replacing software and equipment.
- Ensure the City network is **reliable, redundant, and secure.**

**Total Revenues by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
INTEREST INCOME	\$4,000	\$4,000	-	0.00%
CHARGES - SERVICE FEES	\$7,257,795	\$7,020,441	\$237,354	3.38%
OTHER (INTEREST & COUNTY CONTRIBUTION)	\$186,000	\$182,000	\$4,000	2.20%
<b>Total Revenues</b>	<b>\$7,447,795</b>	<b>\$7,206,441</b>	<b>\$241,354</b>	<b>3.35%</b>

**Total Expenditures by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CAPITAL EQUIPMENT	\$1,600,000	\$1,035,000	\$565,000	54.59%
ENTERPRISE SOFTWARE	\$2,723,570	\$1,914,157	\$809,413	42.29%
MANAGED SECURITY & TECH SERVICES	\$1,177,000	\$1,591,251	-\$414,251	-26.03%
TECHNOLOGY HARDWARE AND SUPPLIES	\$2,124,719	\$1,987,824	\$136,895	6.89%
<b>Total Expenditures</b>	<b>\$7,625,289</b>	<b>\$6,528,232</b>	<b>\$1,097,057</b>	<b>16.80%</b>

**MAJOR IMPACTS BY DRIVERS****REVENUES**

\$241,354 increase is to ensure technology equipment, security, and enterprise systems are effectively replaced, maintained, and upgraded. All technology costs are allocated back to the departments on a cost-sharing basis.

**MANAGED SECURITY AND TECH SERVICES**

\$414,251 decrease is due to a significant reduction in managed security and moving it in-house.

**CAPITAL EQUIPMENT**

\$565,000 increase is due to timing of projected replacements that have been delayed.

**TECHNOLOGY HARDWARE AND SUPPLIES**

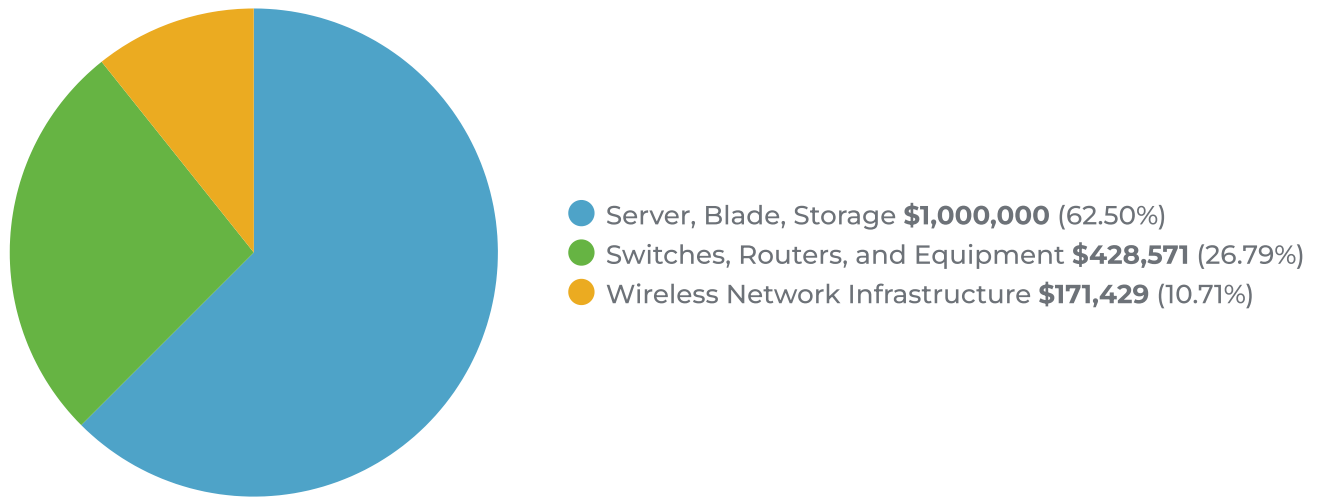
\$136,895 increase is due to cyclical replacement of hardware and inflationary increases.

**ENTERPRISE SOFTWARE**

\$809,413 increase is primarily due to shifting from managed security services to moving security software back in-house, along with software additions for data governance, AI innovation, and inflationary increases. This increase is partially offset by the reduction in managed security services.

## 2026 CAPITAL EQUIPMENT—\$1.6M

100% funded by Enterprise Network System Fees



More information on the Enterprise Network Technology 2026-2030 Capital Plan can be found [here](#)

# HEALTH BENEFITS FUND



## OUR PURPOSE

The City maintains a self-insured benefits plan. The internal service Health/Life Benefit Fund provides employee health and dental care, along with limited, employee-only life insurance. This fund is self-supported through premiums collected. The City contributes 75% and the employee 25% of the total premium, covering more than 3,200 lives.

## OUR FOCUS

- Invest in employee wellness programs that **promote a healthy employee and family.**
- Minimize the impacts of insurance premiums by establishing **“healthy” reserves.**
- Ensure **competitive health and dental** care benefits for our employees, supporting the employer of choice vision.



**Total Revenues by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CHARGES	\$30,579,587	\$29,394,023	\$1,185,564	4.03%
INTEREST INCOME	\$400,000	\$200,000	\$200,000	100.00%
<b>Total Revenues</b>	<b>\$30,979,587</b>	<b>\$29,594,023</b>	<b>\$1,385,564</b>	<b>4.68%</b>

**Total Expenditures by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$1,106	\$2,488	-\$1,382	-55.55%
WAGES AND BENEFITS	\$215,633	\$209,973	\$5,660	2.70%
BENEFIT PAYMENTS	\$25,972,274	\$25,840,640	\$131,634	0.51%
PREMIUMS, PROCESSING, & ACTUARY SERVICES	\$2,725,191	\$2,242,547	\$482,644	21.52%
<b>Total Expenditures</b>	<b>\$28,914,205</b>	<b>\$28,295,648</b>	<b>\$618,557</b>	<b>2.19%</b>

**MAJOR IMPACTS BY DRIVERS****REVENUE—TOTAL**

\$1,385,564 increase is to cover current claims experience as well as fund an adequate reserve for future claims.

**WAGES AND BENEFITS**

\$5,660 increase is due to normal wage and benefit adjustments.

**PREMIUMS, PROCESSING, AND ACTUARY SERVICES**

\$482,644 increase primarily related for inflationary adjustments for claims processing, network fees, stop loss insurance premiums, and actuarial services.

# WORKERS' COMPENSATION FUND



## OUR PURPOSE

The City manages an internal service Workers' Compensation Fund to self-insure injury by accident claims and mitigate risk through safety programs. This fund provides support to employees who are injured in the course and scope of their job by covering lost wages, medical expenses, and ensuring an appropriate, timely, and safe return to work.

## OUR FOCUS

- **Support employees** by providing sufficient medical care and rehabilitation services to injured workers and ensuring an appropriate, timely, and safe return to work.
- **Utilize data** to target and develop effective safety programs, educate departments, and ultimately increase safety for our employees.
- **Protect** the City from loss risk by ensuring prudent insurance coverage and establishing adequate reserves.

**Total Revenues by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CHARGES	\$1,885,470	\$1,567,884	\$317,586	20.26%
INTEREST INCOME	\$5,000	\$5,000	-	0.00%
<b>Total Revenues</b>	<b>\$1,890,470</b>	<b>\$1,572,884</b>	<b>\$317,586</b>	<b>20.19%</b>

**Total Expenditures by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$24,850	\$40,468	-\$15,618	-38.59%
WAGES AND BENEFITS	\$213,184	\$186,288	\$26,896	14.44%
REINSURANCE	\$313,000	\$308,000	\$5,000	1.62%
CLAIMS & PROCESSING	\$1,578,000	\$1,188,000	\$390,000	32.83%
TRAINING PROGRAMS & SOFTWARE	\$149,100	\$182,500	-\$33,400	-18.30%
<b>Total Expenditures</b>	<b>\$2,278,134</b>	<b>\$1,905,256</b>	<b>\$372,878</b>	<b>19.57%</b>

**MAJOR IMPACTS BY DRIVERS**

<b>TOTAL REVENUES</b> \$317,586 increase in charges is due to an increase in the trend of claims.	<b>TOTAL PERSONNEL</b> \$26,896 increase is due to normal wage and benefit adjustments and reallocation of personnel between funds.
<b>CLAIMS PROCESSING</b> \$390,000 increase is based on current claims experience and inflationary impacts.	<b>OPERATIONAL RESOURCES</b> \$15,618 decrease is due to reduction in consulting services.
<b>TRAINING PROGRAMS AND SOFTWARE</b> \$33,400 decrease primarily due to a reduction in professional services training.	<b>REINSURANCE</b> \$5,000 increase is due to inflationary adjustments for insurance premiums.

# RISK MANAGEMENT FUND



## OUR PURPOSE

The City manages an internal service, Property Liability and Risk Fund, to protect the City's assets by providing protection in the event of a property or liability loss, as well as to identify and eliminate loss exposures that could result in severe financial impact and impair the City's ability to provide essential public services.

## OUR FOCUS

- Identify and **mitigate loss exposures** that could result in severe financial impact.
- Protect the City's assets by providing proper coverage through a combination of traditional insurance or the insurance pool and establishing **adequate reserves** to limit the impact of an event on direct City services.

**Total Revenues by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
CHARGES	\$2,769,660	\$2,429,000	\$340,660	14.02%
INTEREST INCOME	\$10,000	\$10,000	-	0.00%
<b>Total Revenues</b>	<b>\$2,779,660</b>	<b>\$2,439,000</b>	<b>\$340,660</b>	<b>13.97%</b>

**Total Expenditures by Major Drivers**

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$33,925	\$36,925	-\$3,000	-8.12%
WAGES AND BENEFITS	\$228,090	\$205,847	\$22,243	10.81%
CLAIMS & PROCESSING	\$275,000	\$293,130	-\$18,130	-6.18%
PROPERTY & LIABILITY INSURANCE	\$2,783,000	\$2,260,000	\$523,000	23.14%
<b>Total Expenditures</b>	<b>\$3,320,015</b>	<b>\$2,795,902</b>	<b>\$524,113</b>	<b>18.75%</b>

**MAJOR IMPACTS BY DRIVERS**

<b>REVENUE—CHARGES</b> \$340,660 increase is to ensure adequate balances to limit risk impacts and keep up with service needs. This increase is allocated back to the departments based on a risk and cost share basis.	<b>WAGES AND BENEFITS</b> \$22,243 increase includes normal wage and benefit adjustments and the reallocation of personnel between funds based on support efforts.
<b>PROPERTY AND LIABILITY INSURANCE</b> \$523,000 increase is for inflationary costs of insurance.	<b>CLAIMS AND PROCESSING</b> \$18,130 decrease is due to adjustment for trends.
<b>OPERATIONAL RESOURCES</b> \$3,000 decrease to budget with actual trends.	

# 2026–2030 CAPITAL PROGRAM

The 2026–2030 (five-year) capital program maintains our existing infrastructure while making strategic investments in the future. The top priority is the replacement, rehabilitation, and expansion of the street and utility infrastructure. Quality of life investments are also planned for our park system and entertainment venues. The program prioritizes the City's plan to invest \$1.1 billion over the next five years in the City's infrastructure, facilities, equipment, and other capital improvements. The program is a blueprint for general planning purposes. Presented with a financing strategy, the program details the sources and uses for each project.

It is important to understand that only the first year of the program is incorporated into the 2026 budget. The program consists of two portions: the capital improvements program (CIP) and the other capital expenditures program (OCEP). The CIP consists primarily of land acquisition, infrastructure improvements such as streets and utilities, acquisition or construction of buildings, and other improvements to facilities or property such as parks. The OCEP comprises vehicles and capital equipment.

**For more information on the 2026–2030 capital program, please visit the CIP digital budget book, located [here](#).**

# 2026 BUDGET ADOPTION—NOTICE OF PUBLIC HEARING

The Sioux Falls City Council will hold a public hearing on the 2026 budget and the 2026–2030 Capital Program for the City of Sioux Falls to receive public input prior to adoption of the budget.

- **September 2, 2025, Tuesday, at 6 p.m.**
- **Carnegie Town Hall**
- **235 West Tenth Street**

The Mayor's Budget Message, the 2026 budget, and the 2026–2030 Capital Program are available for review by the public at

City of Sioux Falls Website ([www.siouxfalls.gov/budget](http://www.siouxfalls.gov/budget))

Or during regular hours of operations at:

- Downtown Public Library—200 North Dakota Avenue
- Mayor's Office—City Hall, 224 West Ninth Street
- City Council Office/City Clerk's Office—235 West Tenth Street
- Finance Office—City Hall, 224 West Ninth Street



**Note: If viewing on mobile, landscape view is recommended.**

## TOTAL CITY REVENUES BY TYPE

	Revenue
<b>Taxes</b>	\$345,282,165
<b>Licenses and Permits</b>	\$8,011,785
<b>Intergovernmental</b>	\$32,910,450
<b>Charges for Goods and Services</b>	\$210,398,594
<b>Fines and Forfeitures</b>	\$1,213,458
<b>Investment and Interest Earnings</b>	\$64,191,933
<b>Contributions</b>	\$20,330,343
<b>Miscellaneous</b>	\$14,963,580
<b>Transfers</b>	\$15,081,462
<b>Bond/Note Proceedings</b>	\$59,976,000
<b>Total Budgeted Revenues</b>	<b>\$772,359,770</b>

## TOTAL TAX REVENUES

	Revenue
<b>Property Tax</b>	\$97,297,887
<b>General (1st Penny) Sales/Use Tax</b>	\$100,099,171
<b>Capital (2nd Penny) Sales/Use Tax</b>	\$100,099,171
<b>Entertainment Tax</b>	\$12,685,689
<b>Lodging Tax</b>	\$1,600,000
<b>BID Tax</b>	\$2,535,000
<b>Tax Increment Financing (TIF)</b>	\$10,570,000
<b>Street Maintenance Frontage Tax</b>	\$5,172,132
<b>21st St Boulevard Frontage Tax</b>	\$3,650
<b>Storm Drainage Tax</b>	\$15,205,965
<b>Amusement Tax</b>	\$13,500
<b>Total Tax Revenue</b>	<b>\$345,282,165</b>

## TOTAL (TAX SUPPORTED) FUNDS—REVENUES AND USE OF CASH BALANCES

	Revenue	Cash Balance Applied
<b>General Fund</b>	\$249,594,445	\$3,606,808
<b>Sales Tax</b>	\$107,451,171	
<b>Entertainment Tax</b>	\$16,179,689	
<b>Housing</b>	\$7,064,465	\$5,696,545
<b>Transit</b>	\$15,344,476	\$2,680,078
<b>Storm Drainage</b>	\$17,020,885	\$514,626
<b>911 Dispatch</b>	\$8,149,148	
<b>Tax Increment</b>	\$10,570,000	
<b>Library Memorial</b>	\$300	\$4,700
<b>Cottam Memorial</b>	\$50	\$1,950
<b>Total Appropriations</b>	<b>\$431,374,629</b>	<b>\$12,504,708</b>

## GENERAL GOVERNMENT EXPENDITURES (TAX SUPPORTED)

	General Fund	Capital Improvement (2nd Penny) Sales/Use Tax Fund	Other Funds	Total
<b>Mayor</b>	\$781,715	-	-	\$781,715
<b>City Council</b>	\$2,042,281	-	-	\$2,042,281
<b>City Attorney's Office</b>	\$2,739,337	-	-	\$2,739,337
<b>Human Resources</b>	\$2,715,949	-	-	\$2,715,949
<b>Finance</b>	\$4,761,995	-	-	\$4,761,995
<b>Facilities Management</b>	\$2,244,323	\$2,525,000	-	\$4,769,323
<b>Innovation and Technology</b>	\$7,099,159	-	-	\$7,099,159
<b>Communications</b>	\$3,303,823	\$47,500	-	\$3,351,323
<b>Total General Government</b>	<b>\$25,688,583</b>	<b>\$2,572,500</b>	<b>-</b>	<b>\$28,261,083</b>

## PUBLIC SAFETY EXPENDITURES (TAX SUPPORTED)

	General Fund	Capital Improvement (2nd Penny) Sales/Use Tax Fund	Other Funds (911 Dispatch and Cottam Memorial)	Total
<b>Fire</b>	\$41,034,268	\$8,534,000	\$7,382,329	\$56,950,596
<b>Police</b>	\$58,938,872	\$1,504,100	\$2,000	\$60,444,972
<b>Total Public Safety</b>	<b>\$99,973,140</b>	<b>\$10,038,100</b>	<b>\$7,384,329</b>	<b>\$117,395,569</b>

## HIGHWAYS AND STREETS EXPENDITURES (TAX SUPPORTED)

	General Fund	Capital Improvement (2nd Penny) Sales/Use Tax Fund	Other Funds (Storm Drainage)	Total
<b>Highways and Streets</b>	\$37,307,278	\$65,109,293	\$16,211,221	\$118,627,792
<b>Total Highways and Streets</b>	<b>\$37,307,278</b>	<b>\$65,109,293</b>	<b>\$16,211,221</b>	<b>\$118,627,792</b>

## PUBLIC HEALTH EXPENDITURES (TAX SUPPORTED)

	General Fund	Capital Improvement (2nd Penny) Sales/Use Tax Fund	Other Funds	Total
<b>Health Department</b>	\$18,134,408	\$307,000	-	\$18,441,408
<b>Total Public Health</b>	<b>\$18,134,408</b>	<b>\$307,000</b>	<b>-</b>	<b>\$18,441,408</b>

## CULTURE AND RECREATION EXPENDITURES (TAX SUPPORTED)

	General Fund (1st Penny)	Capital Improvement (2nd Penny) Sales/Use Tax Fund	Other Funds (Library Memorial, Entertainment Tax)	Total
<b>Parks and Recreation</b>	\$33,098,168	\$7,412,000	-	\$40,510,168
<b>Siouxland Libraries</b>	\$10,863,781	\$963,529	\$5,000	\$11,832,310
<b>Entertainment Venues</b>	-	-	\$15,943,201	\$15,943,201
<b>Total Culture and Recreation</b>	<b>\$43,961,950</b>	<b>\$8,375,529</b>	<b>\$15,948,201</b>	<b>\$68,285,680</b>

## URBAN AND ECONOMIC DEVELOPMENT EXPENDITURES (TAX SUPPORTED)

	General Fund	Capital Improvement (2nd Penny) Sales/Use Tax Fund	Other Funds (Tax Increment, Housing)	Total
<b>Planning and Development Services</b>	\$15,260,354	\$40,000	\$10,570,000	\$25,870,354
<b>Housing</b>	-	-	\$12,761,010	\$12,761,010
<b>Total Urban and Economic Development</b>	<b>\$15,260,354</b>	<b>\$40,000</b>	<b>\$23,331,010</b>	<b>\$38,631,365</b>

## TRANSIT EXPENDITURES (TAX SUPPORTED)

	General Fund	Capital Improvement (2nd Penny) Sales/Use Tax Fund	Other Funds (Transit)	Total
<b>Transit</b>	-	-	\$18,024,554	\$18,024,554

## DEBT SERVICE EXPENDITURES (TAX SUPPORTED)

	General Fund	Capital Improvement (2nd Penny) Sales/Use Tax Fund	Other Funds (Storm Drainage)	Total
Debt Service	-	\$18,802,828	\$1,324,290	\$20,127,118

## TRANSFERS (TAX SUPPORTED)

	General Fund	Capital Improvement (2nd Penny) Sales/Use Tax Fund	Other Funds	Total
Transfers	\$12,875,541	\$2,205,921	-	\$15,081,462

## TOTAL (TAX SUPPORTED) EXPENDITURES

	General Fund	Capital Improvement (2nd Penny) Sales/Use Tax Fund	Other Funds	Total
Total Governmental Funds	\$253,201,253	\$107,451,171	\$82,223,605	\$442,876,030

## ENTERPRISE FUNDS (USER FEE SUPPORTED)

	Revenue	Expense
Power and Distribution Fund	\$11,732,877	\$11,466,482
Public Parking Fund	\$3,251,675	\$3,760,533
Sanitary Landfill Fund	\$14,414,169	\$15,138,062
Water Fund	\$49,137,968	\$64,356,590
Water Reclamation Fund	\$110,456,059	\$104,586,204
Total Enterprise Funds	\$188,992,748	\$199,307,870

## INTERNAL SERVICE FUNDS (SERVICE FEE SUPPORTED)

	Revenue	Expense
Centralized Facilities Fund	\$10,453,469	\$15,288,170
Fleet Management Fund	\$21,664,070	\$21,361,543
Health Benefits Fund	\$30,979,587	\$28,914,205
Workers' Compensation Fund	\$1,890,470	\$2,278,134
Enterprise Network Technology Fund	\$7,447,795	\$7,625,289
Risk Management Fund	\$2,779,660	\$3,320,015
<b>Total Internal Service Funds</b>	<b>\$75,215,051</b>	<b>\$78,787,355</b>

## FIDUCIARY FUNDS (CONTRIBUTION SUPPORTED)

	Revenue	Expense
Employee's Retirement Fund	\$55,711,827	\$40,930,562
Firefighters' Pension Fund	\$21,065,516	\$13,884,722
115 Healthcare Trust Fund	-	\$96,000
<b>Total Fiduciary Funds</b>	<b>\$76,777,343</b>	<b>\$54,911,284</b>

**Note: If viewing on mobile, landscape view is recommended.**

## TOTAL 2026–2030 CAPITAL PROGRAM (CIP AND OCEP)

The 2026–2030 (five-year) capital program maintains our existing infrastructure while making strategic investments in the future. The top priority is the replacement, rehabilitation, and expansion of the street and utility infrastructure. Quality of life investments are also planned for our park system and entertainment venues.

The capital program consists of two portions: the capital improvements program (CIP) and the other capital expenditure program (OCEP). The CIP consists primarily of land acquisition, infrastructure improvements such as streets and utilities, acquisition or construction of buildings, and other improvements to facilities or property such as parks. The OCEP comprises vehicles and capital equipment.

The program is a blueprint for general planning purposes. It is important to understand that only the first year of the program is incorporated into the 2026 budget.

**For more information on the 2026–2030 capital program, please visit the CIP digital budget book, located [here](#).**



# 2026 LETTER FROM THE MAYOR



Mayor Paul TenHaken

CITY OF SIOUX FALLS

224 West Ninth Street • P.O. Box 7402 • Sioux Falls, SD • 57117-7402 • [www.siouxfalls.gov](http://www.siouxfalls.gov)  
605-367-8800 • 605-367-8490 FAX • TRS Relay (7-1-1) and VRS calls accepted

## Subject: Capital Improvement Program 2026–2030

Dear City Council:

Enclosed you will find the proposed 2026–2030 Capital Program. Thank you in advance for the extensive time and effort you will invest in reviewing this program. We are fortunate to live in an incredible city that continues to get recognized by third-party validation organizations. Most recently, U.S. News & World Report named Sioux Falls as one of the top places to live in the country, and WalletHub recognized our community as one of the top 10 best-run cities in America.

We are in a strong financial position and have always strived to be responsible with tax dollars to continue keeping Sioux Falls investible. Last fall, we were upgraded in our bond rating from Aa2 to Aa1, which is a true testament to our fiscal responsibility. This strong fiscal strength is more important now than ever as we are encountering slowing sales tax revenues and continue to experience uncertainty at the federal level. During these times, it's essential to lean into our vision statement of "taking care of today for a better tomorrow," prioritizing investments to keep up with our growth while also planning ahead for the future. This is our biggest task each year with the Capital Program and our budget process in general—prioritizing amid continued growth. But it's a good reminder that growth is a good thing. Strategic, smart growth means a strong economy and a great quality of life.

As we move forward through this year's budget process, we will continue to discuss the impacts of Senate Bill 216, which impacts property tax revenue. While property tax revenues do not fund the Capital Program, they are an essential part of the general fund, an important operating fund in a growing community. Generally everything we build has an operating impact and provides services, such as snow removal, fire and police protection, neighborhood parks, trails, and libraries. The overall proposed 2026 Budget released in July will reflect the recalibrations needed to adjust to these long-term revenue impacts from SB 216. The proposed 2026-2030 Capital Program of about \$1.1 billion continues critical investments in public safety, highways and streets, utility infrastructure, and quality of life. There are about \$229 million worth of planned investments in projects and equipment alone in 2026. The five-year Capital Program is primarily supported by sales taxes and utility user fees.

In the proposed five-year Capital Program, we are planning the construction of our next fire station in the community that is expected to be built within the Discovery District and serve the northwest side of Sioux Falls. This 13th fire station for our community of almost 220,000 residents is critical as our city grows in all directions, especially with residential and business development in the north. We expect this station to be operational towards the end of 2026. In order to keep up with growth, we made the investment the last five years to lease the police report-to-work station on the west side of Sioux Falls and ultimately purchase the building this year in 2025. Now we turn our attention to the east side and have strategically set aside funding to acquire land for a future report-to-work station that will serve our growing community.

The largest portion of the Capital Program remains dedicated to highways and streets with \$431 million of planned investments in this proposed five-year program. The priorities of this program continue to align with the incredible

investments being made by our partner at the South Dakota Department of Transportation (SDDOT), including continued construction of I-229 and Cliff, a new interchange at I-29 and 85th Street, and reconstruction of I-229 and Minnesota starting in 2027. Major street reconstruction projects planned by the city in this proposed Capital Program include Minnesota Avenue from 2nd to 8th Streets in 2026, and the intersection at 41st Street and Louise Avenue in 2027. The Marion Road railroad overpass is scheduled to be constructed starting in 2026 to support the growth of development at Foundation Park. This five-year program also plans for the completion of construction of South Veterans Parkway with the segments from Sycamore to 57th Street and I-29 to Western Avenue both planned in the next couple of years. We will continue taking care of our existing main street network and neighborhood streets through our maintenance programs, planning to rehabilitate 700 blocks per year to maintain our above average Pavement Index Score goal of 70.

Several major projects are planned through the support of our utilities, which will further economic growth in our community and advance our future water providing ability. Although substantial completion is expected this fall for the first phase of the water reclamation plant expansion, we will continue to invest in this vital system through the Capital Program. We are in the process of opening up thousands of acres of developable land on the west side of the city through Basin 15 and will start construction of a sewer basin on the southeast side of Sioux Falls in 2026 for future development. More work and corresponding investment is planned in the 2026-2030 plan for the third connection of the Lewis and Clark Regional Water System to supply more water as more residents choose Sioux Falls as their home.

Over the past few years, we have been working closely with you on the Aquatics and Recreation bond that we appreciate your support of earlier this year. This proposed Capital Program plans for the appropriate debt service to support a new outdoor aquatic experience at Kuehn Park and an indoor recreation center at Frank Olson, both expected to break ground in 2026. With these investments, our debt per capita remains low compared to peer cities, like Rochester, Des Moines, Rapid City, and Omaha.

The most recent results from a statistically valid survey done on behalf of our Parks and Recreation Department show the highest priorities for our community remain to be neighborhood parks, trails, natural areas, and indoor recreation which includes play, swimming, fitness, and a walking track. Our investments in this Capital Program support those priorities by expanding the recreation trail at Cherry Creek trail and continuing to care for our existing assets with playground improvements and cyclic park infrastructure while planning for new neighborhood parks at West 22nd Street and Wild Meadows on the east side of the city.

Sioux Falls is a remarkable community, and it takes a One Team effort to maintain and enhance the quality of life we all enjoy. Together, we can ensure that Sioux Falls continues to thrive and be a place we are all proud to call home. Thank you for your dedication and commitment to our city's future.

Best Regards,



Mayor Paul TenHaken

## TOTAL PROGRAM REVENUES

	2026	2027	2028	2029	2030
<b>Sales/Use Tax</b>	\$80,740,422	\$83,344,752	\$87,668,946	\$93,011,395	\$98,723,159
<b>Platting Fees</b>	\$4,450,000	\$4,530,000	\$4,610,000	\$4,900,000	\$5,200,000
<b>User Fees</b>	\$43,227,500	\$35,583,061	\$42,263,923	\$49,144,994	\$53,095,356
<b>Internal Service Fees</b>	\$17,170,000	\$18,169,000	\$13,143,500	\$13,013,000	\$11,982,500
<b>State Contributions</b>	-	-	-	-	-
<b>Federal Grants</b>	-	-	-	-	-
<b>State Loans</b>	\$59,976,000	\$20,864,000	\$39,151,000	\$9,239,000	\$22,418,000
<b>State Grant</b>	\$1,850,000	\$1,000,000	\$3,000,000	\$4,000,000	\$1,000,000
<b>911 Dispatch Fees</b>	\$250,000	\$360,000	\$2,500,000	\$2,500,000	\$2,500,000
<b>Storm Drainage Fees</b>	\$10,814,000	\$9,966,000	\$10,248,000	\$9,080,000	\$9,060,000
<b>Entertainment Tax</b>	\$7,768,000	\$5,130,000	\$10,646,000	\$9,136,000	\$8,773,000
<b>Transit Funds</b>	\$2,045,000	\$345,000	\$6,430,300	\$1,233,998	\$918,849
<b>Other Financing</b>	\$812,000	\$1,115,000	\$605,000	\$6,105,000	\$455,000
<b>Total Sources</b>	<b>\$229,102,922</b>	<b>\$180,406,813</b>	<b>\$220,266,669</b>	<b>\$201,363,387</b>	<b>\$214,125,864</b>

## GENERAL GOVERNMENT CAPITAL EXPENSES (TAX SUPPORTED)

	2026	2027	2028	2029	2030
<b>General Facilities</b>	\$2,525,000	\$747,000	\$782,000	\$800,000	\$800,000
<b>Communications</b>	\$47,500	\$70,000	\$325,000	\$20,000	-
<b>Total General Government Expenses</b>	<b>\$2,572,500</b>	<b>\$817,000</b>	<b>\$1,107,000</b>	<b>\$820,000</b>	<b>\$800,000</b>

## PUBLIC SAFETY CAPITAL EXPENSES (TAX SUPPORTED)

	2026	2027	2028	2029	2030
<b>Fire</b>	\$8,534,000	\$4,214,500	\$1,782,000	\$1,538,000	\$4,325,000
<b>Police</b>	\$1,504,100	\$1,862,098	\$2,136,800	\$1,878,550	\$3,113,332
<b>911 Dispatch</b>	\$250,000	\$360,000	\$2,500,000	\$2,500,000	\$2,500,000
<b>Total Public Safety Expenses</b>	<b>\$10,288,100</b>	<b>\$6,436,598</b>	<b>\$6,418,800</b>	<b>\$5,916,550</b>	<b>\$9,938,332</b>

## HIGHWAYS AND STREETS CAPITAL EXPENSES (TAX SUPPORTED)

	2026	2027	2028	2029	2030
<b>Highways and Streets</b>	\$65,109,293	\$69,499,781	\$80,093,830	\$84,283,148	\$82,999,000
<b>Storm Drainage</b>	\$10,814,000	\$9,966,000	\$10,248,000	\$9,080,000	\$9,060,000
<b>Total Highways and Streets Expenses</b>	<b>\$75,923,293</b>	<b>\$79,465,781</b>	<b>\$90,341,830</b>	<b>\$93,363,148</b>	<b>\$92,059,000</b>

## PUBLIC HEALTH EXPENSES (TAX SUPPORTED)

	2026	2027	2028	2029	2030
<b>Public Health</b>	<b>\$307,000</b>	<b>\$167,500</b>	<b>\$50,000</b>	<b>\$92,000</b>	<b>\$109,000</b>

## CULTURE AND RECREATION EXPENSES (TAX SUPPORTED)

	2026	2027	2028	2029	2030
<b>Parks and Recreation</b>	\$7,412,000	\$11,295,000	\$8,566,500	\$16,845,173	\$11,456,827
<b>Siouxland Libraries</b>	\$963,529	\$1,013,873	\$1,007,816	\$1,219,524	\$1,035,000
<b>Events Complex</b>	\$4,538,000	\$3,110,000	\$4,471,000	\$3,960,000	\$3,113,000
<b>Sioux Falls Stadium</b>	\$760,000	\$425,000	\$3,900,000	\$2,500,000	\$3,500,000
<b>Washington Pavilion</b>	\$1,900,000	\$1,125,000	\$1,820,000	\$2,471,000	\$1,210,000
<b>Orpheum Theater</b>	\$570,000	\$470,000	\$455,000	\$205,000	\$950,000
<b>Total Culture and Recreation Expenses</b>	<b>\$16,143,529</b>	<b>\$17,438,873</b>	<b>\$20,220,316</b>	<b>\$27,200,697</b>	<b>\$21,264,827</b>

## URBAN AND ECONOMIC DEVELOPMENT CAPITAL EXPENSES (TAX SUPPORTED)

	2026	2027	2028	2029	2030
<b>Planning and Development Services</b>	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
<b>Total Urban and Economic Development Expenses</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>

## TRANSIT CAPITAL EXPENSES (TAX SUPPORTED)

	2026	2027	2028	2029	2030
<b>Transit</b>	<b>\$2,045,000</b>	<b>\$345,000</b>	<b>\$6,430,300</b>	<b>\$1,233,998</b>	<b>\$918,849</b>

## ENTERPRISE FUND CAPITAL EXPENSES (USER FEE SUPPORTED)

	2026	2027	2028	2029	2030
<b>Public Parking</b>	\$204,000	\$274,000	\$110,000	\$80,000	\$80,000
<b>Power and Distribution</b>	\$2,358,910	\$2,478,800	\$3,388,500	\$3,010,000	\$2,860,000
<b>Sanitary Landfill</b>	\$3,143,000	\$2,575,000	\$5,645,000	\$1,410,000	\$2,417,500
<b>Water</b>	\$30,562,890	\$21,677,761	\$24,799,423	\$34,034,994	\$39,191,956
<b>Water Reclamation</b>	\$68,344,700	\$30,521,500	\$48,572,000	\$21,149,000	\$32,463,900
<b>Total Enterprise Fund Expenses</b>	<b>\$104,613,500</b>	<b>\$57,527,061</b>	<b>\$82,514,923</b>	<b>\$59,683,994</b>	<b>\$77,013,356</b>

## INTERNAL SERVICE FUND CAPITAL EXPENSES (SERVICE FEE SUPPORTED)

	2026	2027	2028	2029	2030
<b>Centralized Facilities</b>	\$5,254,000	\$4,073,000	\$5,123,000	\$4,340,000	\$3,055,000
<b>Fleet Management</b>	\$10,316,000	\$12,496,000	\$6,620,500	\$7,273,000	\$7,327,500
<b>Enterprise Network Technology</b>	\$1,600,000	\$1,600,000	\$1,400,000	\$1,400,000	\$1,600,000
<b>Total Internal Service Fund Expenses</b>	<b>\$17,170,000</b>	<b>\$18,169,000</b>	<b>\$13,143,500</b>	<b>\$13,013,000</b>	<b>\$11,982,500</b>

## TOTAL CAPITAL EXPENSES 2026–2030

	2026	2027	2028	2029	2030
<b>Total Expenses</b>	<b>\$229,102,922</b>	<b>\$180,406,813</b>	<b>\$220,266,669</b>	<b>\$201,363,387</b>	<b>\$214,125,864</b>

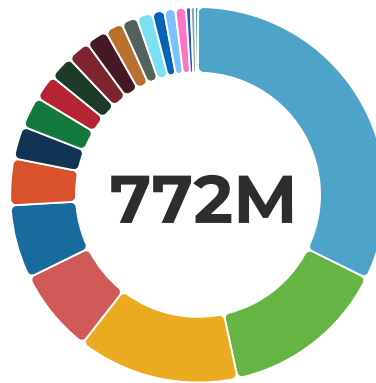
# FUND SUMMARIES

Fund accounting in city government is a financial system designed to ensure public money is used responsibly and transparently. It divides resources into distinct funds, each dedicated to a specific purpose. These funds operate independently, with their own budgets and restrictions, allowing officials to track spending accurately and comply with regulations. This method supports accountability and gives residents a clearer picture of how their tax dollars are being used.



## Total Revenues by Fund

2026 Revenues by Fund



GENERAL FUND	\$249,594,445	32.32%
WATER RECLAMATION	\$110,456,059	14.30%
SALES AND USE TAX	\$107,451,171	13.91%
EMPLOYEES' RETIREMENT	\$55,711,827	7.21%
WATER	\$49,137,968	6.36%
HEALTH BENEFITS	\$30,979,587	4.01%
FLEET MANAGEMENT	\$21,664,070	2.80%
FIREFIGHTERS' PENSION	\$21,065,516	2.73%
STORM DRAINAGE	\$17,020,885	2.20%
ENTERTAINMENT TAX	\$16,179,689	2.09%
TRANSIT	\$15,344,476	1.99%
SANITARY LANDFILL	\$14,414,169	1.87%
POWER AND DISTRIBUTION	\$11,732,877	1.52%
TAX INCREMENTAL FINANCING (TIF)	\$10,570,000	1.37%
CENTRALIZED FACILITIES	\$10,453,469	1.35%
911 DISPATCH	\$8,149,148	1.06%
ENTERPRISE NETWORK TECHNOLOGY	\$7,447,795	0.96%
HOUSING	\$7,064,465	0.91%
PUBLIC PARKING	\$3,251,675	0.42%
RISK MANAGEMENT	\$2,779,660	0.36%
WORKER'S COMPENSATION	\$1,890,470	0.24%
LIBRARY MEMORIAL	\$300	0.00%
COTTAM MEMORIAL	\$50	0.00%

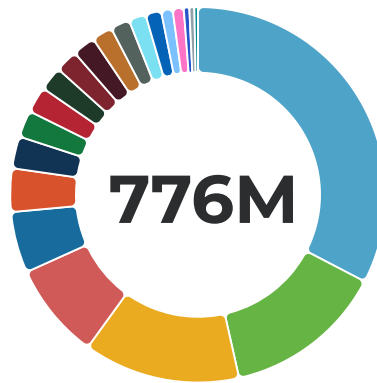
### Total Revenues by Fund

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
GENERAL FUND	\$249,594,445	\$241,819,398	\$7,775,047	3.22%
ENTERTAINMENT TAX	\$16,179,689	\$15,247,049	\$932,640	6.12%
SALES AND USE TAX	\$107,451,171	\$166,163,163	-\$58,711,992	-35.33%
HOUSING	\$7,064,465	\$6,944,402	\$120,063	1.73%
TRANSIT	\$15,344,476	\$14,198,237	\$1,146,239	8.07%
STORM DRAINAGE	\$17,020,885	\$19,660,170	-\$2,639,285	-13.42%
911 DISPATCH	\$8,149,148	\$8,277,004	-\$127,856	-1.54%
TAX INCREMENTAL FINANCING (TIF)	\$10,570,000	\$8,965,000	\$1,605,000	17.90%

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
LIBRARY MEMORIAL	\$300	\$300	-	0.00%
COTTAM MEMORIAL	\$50	\$50	-	0.00%
POWER AND DISTRIBUTION	\$11,732,877	\$12,591,703	-\$858,826	-6.82%
PUBLIC PARKING	\$3,251,675	\$3,341,084	-\$89,409	-2.68%
SANITARY LANDFILL	\$14,414,169	\$13,363,327	\$1,050,842	7.86%
WATER	\$49,137,968	\$48,185,008	\$952,960	1.98%
WATER RECLAMATION	\$110,456,059	\$82,507,093	\$27,948,966	33.87%
EMPLOYEES' RETIREMENT	\$55,711,827	\$55,156,985	\$554,842	1.01%
FIREFIGHTERS' PENSION	\$21,065,516	\$20,525,945	\$539,571	2.63%
CENTRALIZED FACILITIES	\$10,453,469	\$11,323,112	-\$869,643	-7.68%
FLEET MANAGEMENT	\$21,664,070	\$20,785,053	\$879,017	4.23%
HEALTH BENEFITS	\$30,979,587	\$29,594,023	\$1,385,564	4.68%
WORKER'S COMPENSATION	\$1,890,470	\$1,572,884	\$317,586	20.19%
ENTERPRISE NETWORK TECHNOLOGY	\$7,447,795	\$7,206,441	\$241,354	3.35%
RISK MANAGEMENT	\$2,779,660	\$2,439,000	\$340,660	13.97%
<b>Total Revenues</b>	<b>\$772,359,770</b>	<b>\$789,866,430</b>	<b>-\$17,506,660</b>	<b>-2.22%</b>

# Total Expenditures by Fund

## 2026 Expenditures by Fund



GENERAL FUND	\$253,201,253	32.63%
SALES AND USE TAX	\$107,451,171	13.85%
WATER RECLAMATION	\$104,586,204	13.48%
WATER	\$64,356,590	8.29%
EMPLOYEES' RETIREMENT	\$40,930,562	5.28%
HEALTH BENEFITS	\$28,914,205	3.73%
FLEET MANAGEMENT	\$21,361,543	2.75%
TRANSIT	\$18,024,554	2.32%
STORM DRAINAGE	\$17,535,511	2.26%
ENTERTAINMENT TAX	\$15,943,201	2.05%
CENTRALIZED FACILITIES	\$15,288,170	1.97%
SANITARY LANDFILL	\$15,138,062	1.95%
FIREFIGHTERS' PENSION	\$13,884,722	1.79%
HOUSING	\$12,761,010	1.64%
POWER AND DISTRIBUTION	\$11,466,482	1.48%
TAX INCREMENTAL FINANCING (TIF)	\$10,570,000	1.36%
ENTERPRISE NETWORK TECHNOLOGY	\$7,625,289	0.98%
911 DISPATCH	\$7,382,329	0.95%
PUBLIC PARKING	\$3,760,533	0.48%
RISK MANAGEMENT	\$3,320,015	0.43%
WORKER'S COMPENSATION	\$2,278,134	0.29%
115 TRUST FUND	\$96,000	0.01%
LIBRARY MEMORIAL	\$5,000	0.00%
COTTAM MEMORIAL	\$2,000	0.00%

## Expenditures by Fund

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
GENERAL FUND	\$253,201,253	\$248,614,049	\$4,587,204	1.85%
ENTERTAINMENT TAX	\$15,943,201	\$16,134,387	-\$191,186	-1.18%
SALES AND USE TAX	\$107,451,171	\$167,226,673	-\$59,775,502	-35.75%
HOUSING	\$12,761,010	\$12,517,194	\$243,816	1.95%
TRANSIT	\$18,024,554	\$15,724,215	\$2,300,339	14.63%
STORM DRAINAGE	\$17,535,511	\$15,261,998	\$2,273,513	14.90%
911 DISPATCH	\$7,382,329	\$6,664,334	\$717,995	10.77%

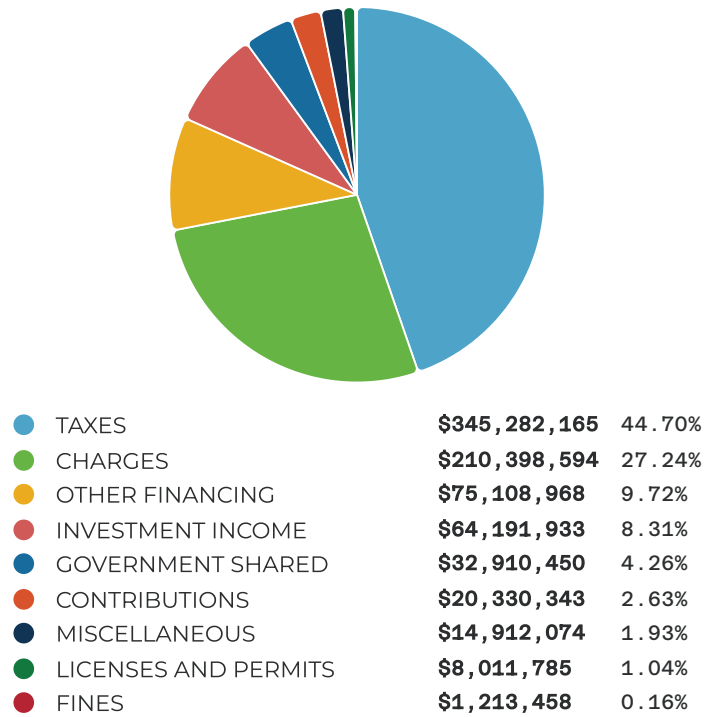
Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
TAX INCREMENTAL FINANCING (TIF)	\$10,570,000	\$8,965,000	\$1,605,000	17.90%
LIBRARY MEMORIAL	\$5,000	\$5,000	-	0.00%
COTTAM MEMORIAL	\$2,000	\$2,000	-	0.00%
POWER AND DISTRIBUTION	\$11,466,482	\$14,881,234	-\$3,414,752	-22.95%
PUBLIC PARKING	\$3,760,533	\$3,492,522	\$268,011	7.67%
SANITARY LANDFILL	\$15,138,062	\$13,997,656	\$1,140,406	8.15%
WATER	\$64,356,590	\$46,759,919	\$17,596,671	37.63%
WATER RECLAMATION	\$104,586,204	\$81,054,581	\$23,531,623	29.03%
115 TRUST FUND	\$96,000	\$120,000	-\$24,000	-20.00%
EMPLOYEES' RETIREMENT	\$40,930,562	\$40,454,666	\$475,896	1.18%
FIREFIGHTERS' PENSION	\$13,884,722	\$13,064,236	\$820,486	6.28%
CENTRALIZED FACILITIES	\$15,288,170	\$13,083,445	\$2,204,725	16.85%
FLEET MANAGEMENT	\$21,361,543	\$15,677,342	\$5,684,201	36.26%
HEALTH BENEFITS	\$28,914,205	\$28,295,648	\$618,557	2.19%
WORKER'S COMPENSATION	\$2,278,134	\$1,905,256	\$372,878	19.57%
ENTERPRISE NETWORK TECHNOLOGY	\$7,625,289	\$6,528,232	\$1,097,057	16.80%
RISK MANAGEMENT	\$3,320,015	\$2,795,902	\$524,113	18.75%
<b>Total Expenditures</b>	<b>\$775,882,538</b>	<b>\$773,225,488</b>	<b>\$2,657,050</b>	<b>0.34%</b>

## All Funds Breakdown by Category

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
<b>Revenues</b>				
TAXES	\$345,282,165	\$335,258,445	\$10,023,720	2.99%
LICENSES AND PERMITS	\$8,011,785	\$8,466,361	-\$454,576	-5.37%
GOVERNMENT SHARED	\$32,910,450	\$81,974,482	-\$49,064,032	-59.85%
CHARGES	\$210,398,594	\$203,483,811	\$6,914,783	3.40%
FINES	\$1,213,458	\$1,147,793	\$65,665	5.72%
INVESTMENT INCOME	\$64,191,933	\$62,093,037	\$2,098,896	3.38%
CONTRIBUTIONS	\$20,330,343	\$29,333,930	-\$9,003,587	-30.69%
MISCELLANEOUS	\$14,912,074	\$14,133,233	\$778,841	5.51%
OTHER FINANCING	\$75,108,968	\$53,975,337	\$21,133,631	39.15%
<b>Total Revenues</b>	<b>\$772,359,770</b>	<b>\$789,866,430</b>	<b>-\$17,506,660</b>	<b>-2.22%</b>
<b>Expenditures</b>				
WAGES & BENEFITS	\$204,607,453	\$196,902,129	\$7,705,324	3.91%
PROFESSIONAL SERVICES	\$81,020,570	\$81,380,952	-\$360,382	-0.44%
RENTALS	\$18,875,821	\$18,854,795	\$21,026	0.11%
REPAIR & MAINTENANCE	\$34,561,116	\$34,531,920	\$29,196	0.08%
SUPPLIES & MATERIALS	\$43,261,151	\$39,955,934	\$3,305,217	8.27%
TRAINING	\$1,387,790	\$1,617,588	-\$229,798	-14.21%
UTILITIES	\$14,175,886	\$13,746,156	\$429,730	3.13%
CAPITAL INFRASTRUCTURE & EQUIP	\$229,102,922	\$245,291,539	-\$16,188,617	-6.60%
DEBT SERVICE	\$52,584,217	\$46,487,747	\$6,096,470	13.11%
BENEFIT PAYMENTS	\$80,519,016	\$78,570,827	\$1,948,189	2.48%
TRANSFERS	\$15,081,462	\$15,124,785	-\$43,323	-0.29%
MISCELLANEOUS	\$705,134	\$761,116	-\$55,982	-7.36%
<b>Total Expenditures</b>	<b>\$775,882,538</b>	<b>\$773,225,488</b>	<b>\$2,657,050</b>	<b>0.34%</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$3,522,768</b>	<b>\$16,640,941</b>	<b>-\$20,163,709</b>	<b>-121.17%</b>

## Revenues by Category

FY26 Revenues by Category

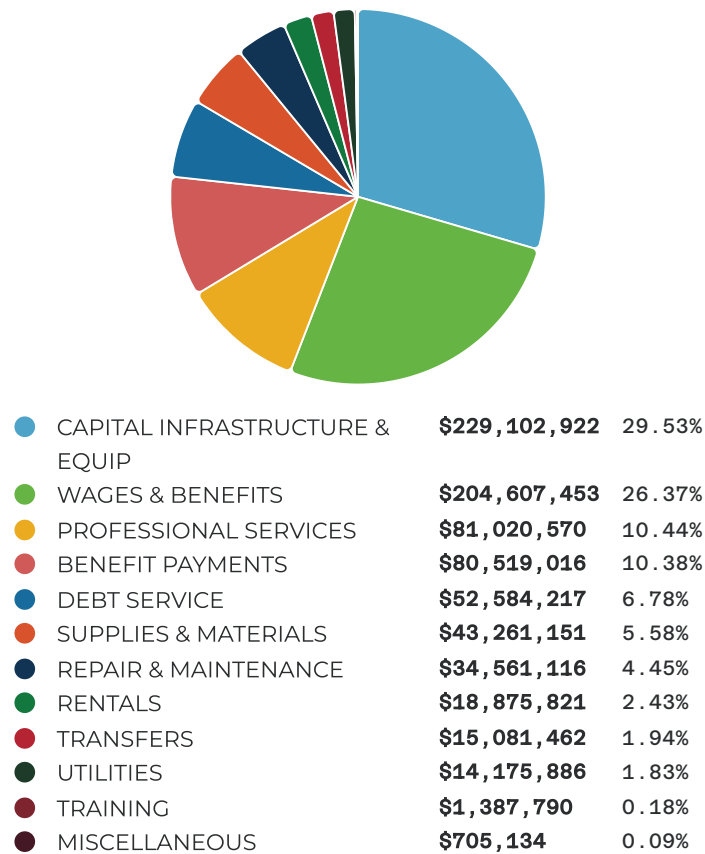


### Revenues by Category

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
TAXES	\$345,282,165	\$335,258,445	-\$10,023,720	-2.90%
LICENSES AND PERMITS	\$8,011,785	\$8,466,361	\$454,576	5.67%
GOVERNMENT SHARED	\$32,910,450	\$81,974,482	\$49,064,032	149.08%
CHARGES	\$210,398,594	\$203,483,811	-\$6,914,783	-3.29%
FINES	\$1,213,458	\$1,147,793	-\$65,665	-5.41%
INVESTMENT INCOME	\$64,191,933	\$62,093,037	-\$2,098,896	-3.27%
CONTRIBUTIONS	\$20,330,343	\$29,333,930	\$9,003,587	44.29%
MISCELLANEOUS	\$14,912,074	\$14,133,233	-\$778,841	-5.22%
OTHER FINANCING	\$75,108,968	\$53,975,337	-\$21,133,631	-28.14%
<b>Total Revenues</b>	<b>\$772,359,770</b>	<b>\$789,866,430</b>	<b>\$17,506,660</b>	<b>2.27%</b>

## Expenditures by Category

FY26 Expenditures by Category



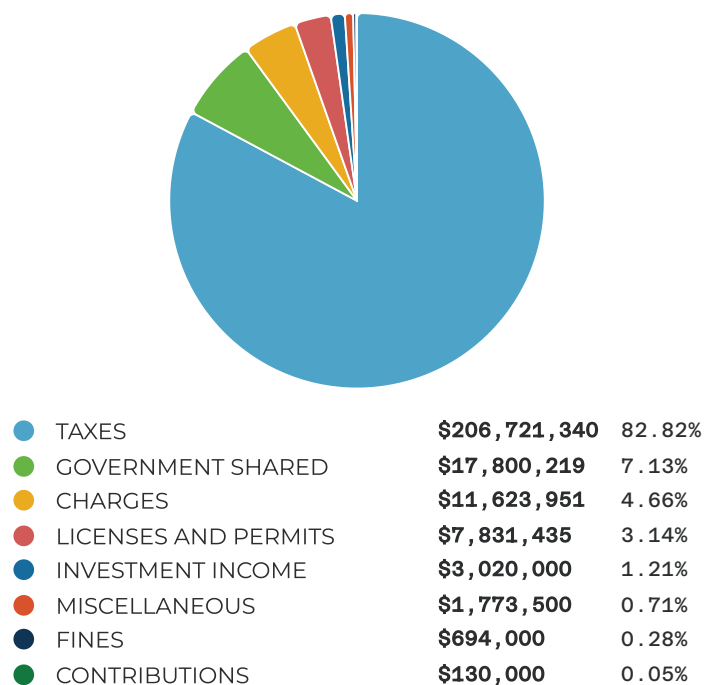
### Expenditures by Category

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
WAGES & BENEFITS	\$204,607,452.96	\$196,902,128.98	-\$7,705,323.98	-3.77%
PROFESSIONAL SERVICES	\$81,020,569.76	\$81,380,951.97	\$360,382.21	0.44%
RENTALS	\$18,875,821.28	\$18,854,795.15	-\$21,026.13	-0.11%
REPAIR & MAINTENANCE	\$34,561,116.32	\$34,531,920.39	-\$29,195.93	-0.08%
SUPPLIES & MATERIALS	\$43,261,151.16	\$39,955,934.28	-\$3,305,216.88	-7.64%
TRAINING	\$1,387,790.00	\$1,617,588.00	\$229,798.00	16.56%
UTILITIES	\$14,175,886.11	\$13,746,155.54	-\$429,730.57	-3.03%
CAPITAL INFRASTRUCTURE & EQUIP	\$229,102,922.00	\$245,291,539.00	\$16,188,617.00	7.07%
DEBT SERVICE	\$52,584,216.56	\$46,487,747.17	-\$6,096,469.39	-11.59%
BENEFIT PAYMENTS	\$80,519,016.00	\$78,570,827.00	-\$1,948,189.00	-2.42%
TRANSFERS	\$15,081,462.00	\$15,124,785.00	\$43,323.00	0.29%
MISCELLANEOUS	\$705,134.25	\$761,116.00	\$55,981.75	7.94%
<b>Total Expenditures</b>	<b>\$775,882,538.40</b>	<b>\$773,225,488.48</b>	<b>-\$2,657,049.92</b>	<b>-0.34%</b>



## General Fund Revenues by Category

FY26 Revenues by Category



## General Fund Tax Revenues

Property Tax - Growth - 4%, CPI - 2.9%

Sales Tax Growth Estimates - 2025 - 3%, 2026 - 4%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
<b>Property</b>	\$79,096,811	\$85,067,481	\$91,169,538	\$97,197,887	\$6,028,349	6.6%
<b>Sales/Use</b>	\$91,478,955	\$93,648,127	\$99,587,663	\$100,099,171	\$511,508	0.5%
<b>Frontage</b>	\$5,038,082	\$5,112,854	\$5,175,782	\$5,175,782	-	-
<b>Lodging</b>	\$1,364,047	\$1,412,081	\$1,600,000	\$1,600,000	-	-
<b>Business Improvement</b>	\$2,181,783	\$2,190,557	\$2,535,000	\$2,535,000	-	-
<b>Amusement</b>	-	-	\$13,500	\$13,500	-	-
<b>Penalties and Interest</b>	\$113,770	\$129,815	\$100,000	\$100,000	-	-
<b>Total Tax Revenue</b>	<b>\$179,273,447</b>	<b>\$187,560,916</b>	<b>\$200,181,483</b>	<b>\$206,721,340</b>	<b>\$6,539,857</b>	<b>3.3%</b>

## General Fund Licenses, Permits, and Intergovernmental

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
<b>License and Permits</b>	\$11,189,508	\$9,333,251	\$8,286,011	\$7,831,435	-\$454,576	-5.5%
<b>Federal and State Grants</b>	\$10,168,143	\$8,190,897	\$8,224,989	\$7,282,755	-\$942,234	-11.5%
<b>Motor Vehicle Licenses</b>	\$3,212,732	\$3,339,481	\$3,314,500	\$3,347,645	\$33,145	1.0%
<b>Bank Franchise Tax</b>	\$2,904,372	\$2,196,099	\$2,000,002	\$2,500,000	\$499,998	25.0%
<b>Liquor Tax Reversion</b>	\$1,330,993	\$1,300,567	\$1,100,000	\$1,300,000	\$200,000	18.2%
<b>Health License Reversion</b>	\$186,060	\$29,005	\$159,000	\$180,000	\$21,000	13.2%
<b>Fire Insurance Premium Reversion</b>	\$1,001,186	\$1,228,045	\$1,100,000	\$1,350,000	\$250,000	22.7%
<b>Port of Entry Fees</b>	\$107,901	\$105,969	\$85,000	\$85,000	\$0	0.0%
<b>Wheel Tax</b>	\$209,624	\$206,354	\$207,759	\$209,819	\$2,060	1.0%
<b>Contributions</b>	\$1,345,000	\$1,415,000	\$1,485,000	\$1,545,000	\$60,000	4.0%
<b>Total</b>	<b>\$20,466,010</b>	<b>\$18,011,416</b>	<b>\$17,676,250</b>	<b>\$17,800,219</b>	<b>\$123,969</b>	<b>0.7%</b>

## General Fund Charges, Fines, Investment, and Other

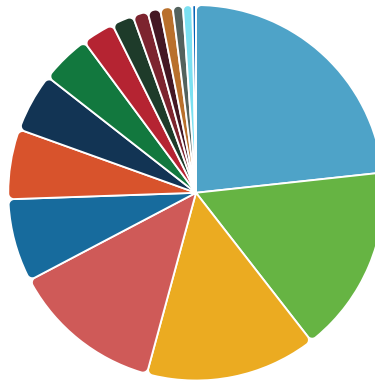
	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
<b>Charges for Goods and Services</b>	\$8,731,601	\$8,675,068	\$11,182,354	\$11,623,951	\$441,597	3.9%
<b>Fines and Forfeitures</b>	\$857,951	\$766,003	\$609,000	\$694,000	\$85,000	14.0%
<b>Investment Revenue</b>	\$4,363,106	\$4,715,929	\$2,020,000	\$3,020,000	\$1,000,000	49.5%
<b>Other (Cont., Misc., Assessments)</b>	\$1,835,929	\$2,401,546	\$1,864,300	\$1,903,500	\$39,200	2.1%
<b>Total</b>	<b>\$15,788,588</b>	<b>\$16,558,547</b>	<b>\$15,675,654</b>	<b>\$17,241,451</b>	<b>\$1,565,797</b>	<b>10.0%</b>

## General Fund Total Revenue, Use of Reserves, and Accounting Adjustments

	2023 Acutal	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
<b>Total Revenues</b>	\$226,717,553	\$231,464,129	\$241,819,398	\$249,594,445	\$7,775,047	3.2%
<b>Budgeted Use of Reserves</b>	\$0	\$0	\$6,794,651	\$3,606,808	-\$3,187,843	-46.9%
<b>Leases Issued</b>	\$6,994,660	\$13,630	\$0	\$0	\$0	-
<b>Subscription Arrangements Issued</b>	\$145,108	\$68,759	\$0	\$0	\$0	-
<b>Total General Fund Sources</b>	<b>\$233,857,321</b>	<b>\$231,546,518</b>	<b>\$248,614,049</b>	<b>\$253,201,253</b>	<b>\$4,587,204</b>	<b>1.8%</b>

# General Fund Expenditures by Department

## FY26 Expenditures by Department



POLICE	\$58,938,872	23.28%
FIRE	\$41,034,268	16.21%
HIGHWAYS AND STREETS	\$37,307,278	14.73%
PARKS & RECREATION	\$33,098,168	13.07%
HEALTH	\$18,134,408	7.16%
URBAN MANAGEMENT	\$15,260,354	6.03%
GENERAL	\$12,875,541	5.09%
SIOUXLAND LIBRARIES	\$10,863,781	4.29%
TECHNOLOGY	\$7,099,159	2.80%
FINANCE	\$4,761,995	1.88%
MULTIMEDIA SUPPORT	\$3,303,823	1.30%
ATTORNEY	\$2,739,337	1.08%
HUMAN RESOURCES	\$2,715,949	1.07%
FACILITIES MANAGEMENT	\$2,244,323	0.89%
CITY COUNCIL	\$2,042,281	0.81%
MAYOR	\$781,715	0.31%

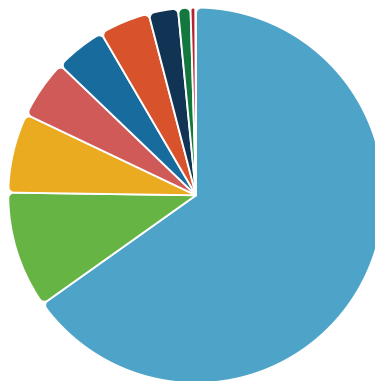
## Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
GENERAL	\$14,201,599	\$19,580,039	\$12,087,000	\$12,875,541	\$788,541	6.52%
MAYOR	\$860,293	\$892,275	\$970,530	\$781,715	-\$188,815	-19.45%
CITY COUNCIL	\$1,410,792	\$1,830,040	\$1,800,394	\$2,042,281	\$241,887	13.44%
ATTORNEY	\$2,463,118	\$2,802,690	\$2,951,324	\$2,739,337	-\$211,987	-7.18%
HUMAN RESOURCES	\$2,128,373	\$2,316,680	\$2,631,932	\$2,715,949	\$84,017	3.19%
FINANCE	\$3,723,028	\$4,065,953	\$4,728,065	\$4,761,995	\$33,930	0.72%
FACILITIES MANAGEMENT	\$1,999,992	\$2,109,737	\$2,229,672	\$2,244,323	\$14,651	0.66%
TECHNOLOGY	\$5,313,473	\$6,138,378	\$6,830,242	\$7,099,159	\$268,917	3.94%
MULTIMEDIA SUPPORT	\$2,397,426	\$2,856,442	\$3,497,330	\$3,303,823	-\$193,507	-5.53%
FIRE	\$34,015,648	\$37,226,909	\$38,771,582	\$41,034,268	\$2,262,686	5.84%
POLICE	\$48,119,078	\$52,036,306	\$54,521,707	\$58,938,872	\$4,417,165	8.10%
HIGHWAYS AND STREETS	\$36,553,186	\$34,170,050	\$37,807,969	\$37,307,278	-\$500,691	-1.32%
HEALTH	\$19,245,933	\$17,341,517	\$19,369,366	\$18,134,408	-\$1,234,958	-6.38%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
PARKS & RECREATION	\$24,272,251	\$25,712,683	\$33,289,984	\$33,098,168	-\$191,816	-0.58%
SIOUXLAND LIBRARIES	\$9,539,626	\$10,185,170	\$10,924,812	\$10,863,781	-\$61,031	-0.56%
URBAN MANAGEMENT	\$12,890,266	\$14,321,092	\$16,202,141	\$15,260,354	-\$941,787	-5.81%
<b>Total Expenditures</b>	<b>\$219,134,081</b>	<b>\$233,585,961</b>	<b>\$248,614,049</b>	<b>\$253,201,253</b>	<b>\$4,587,204</b>	<b>1.85%</b>

## General Fund Expenditures by Category

FY26 Expenditures by Category



WAGES & BENEFITS	\$165,027,561	65.18%
PROFESSIONAL SERVICES	\$25,465,815	10.06%
REPAIR & MAINTENANCE	\$17,335,953	6.85%
TRANSFERS	\$12,875,541	5.09%
RENTALS	\$11,165,909	4.41%
SUPPLIES & MATERIALS	\$11,042,730	4.36%
UTILITIES	\$6,393,404	2.53%
DEBT SERVICE	\$2,694,897	1.06%
TRAINING	\$1,091,443	0.43%
BENEFIT PAYMENTS	\$108,000	0.04%

### Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$132,934,792	\$143,791,636	\$158,785,394	\$165,027,561	\$6,242,167	3.93%
PROFESSIONAL SERVICES	\$25,793,894	\$24,700,313	\$27,591,800	\$25,465,815	-\$2,125,985	-7.71%
RENTALS	\$9,254,228	\$11,489,242	\$11,300,529	\$11,165,909	-\$134,620	-1.19%
REPAIR & MAINTENANCE	\$17,234,304	\$14,112,059	\$17,073,456	\$17,335,953	\$262,497	1.54%
SUPPLIES & MATERIALS	\$10,921,516	\$10,290,899	\$10,812,351	\$11,042,730	\$230,379	2.13%
TRAINING	\$1,126,636	\$1,237,489	\$1,311,205	\$1,091,443	-\$219,762	-16.76%
UTILITIES	\$5,223,379	\$5,464,267	\$6,609,837	\$6,393,404	-\$216,433	-3.27%
DEBT SERVICE	\$2,281,162	\$2,722,796	\$2,864,476	\$2,694,897	-\$169,579	-5.92%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
BENEFIT PAYMENTS	\$97,031	\$143,657	\$108,000	\$108,000	-	0.00%
TRANSFERS	\$14,201,599	\$19,580,039	\$12,087,000	\$12,875,541	\$788,541	6.52%
MISCELLANEOUS	\$65,541	\$53,566	\$70,000	-	-\$70,000	-100.00%
<b>Total Expenditures</b>	<b>\$219,134,081</b>	<b>\$233,585,961</b>	<b>\$248,614,049</b>	<b>\$253,201,253</b>	<b>\$4,587,204</b>	<b>1.85%</b>

## General Fund Revenue and Expense by Category

### General Fund Revenue and Expense Comparison by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
<b>Revenues</b>						
TAXES	\$179,273,447	\$187,560,916	\$200,181,483	\$206,721,340	\$6,539,857	3.27%
LICENSES AND PERMITS	\$11,189,508	\$9,333,251	\$8,286,011	\$7,831,435	-\$454,576	-5.49%
GOVERNMENT SHARED	\$20,466,010	\$18,011,416	\$17,676,250	\$17,800,219	\$123,969	0.70%
CHARGES	\$8,731,601	\$8,675,068	\$11,182,354	\$11,623,951	\$441,597	3.95%
FINES	\$857,951	\$766,003	\$609,000	\$694,000	\$85,000	13.96%
INVESTMENT INCOME	\$4,360,046	\$4,743,487	\$2,020,000	\$3,020,000	\$1,000,000	49.50%
CONTRIBUTIONS	\$154,135	\$177,225	\$182,000	\$130,000	-\$52,000	-28.57%
MISCELLANEOUS	\$1,682,803	\$2,224,947	\$1,682,300	\$1,773,500	\$91,200	5.42%
<b>Total Revenues</b>	<b>\$226,715,502</b>	<b>\$231,492,313</b>	<b>\$241,819,398</b>	<b>\$249,594,445</b>	<b>\$7,775,047</b>	<b>3.22%</b>
<b>Expenditures</b>						
WAGES & BENEFITS	\$132,934,792	\$143,791,636	\$158,785,394	\$165,027,561	\$6,242,167	3.93%
PROFESSIONAL SERVICES	\$25,793,894	\$24,700,313	\$27,591,800	\$25,465,815	-\$2,125,985	-7.71%
RENTALS	\$9,254,228	\$11,489,242	\$11,300,529	\$11,165,909	-\$134,620	-1.19%
REPAIR & MAINTENANCE	\$17,234,304	\$14,112,059	\$17,073,456	\$17,335,953	\$262,497	1.54%
SUPPLIES & MATERIALS	\$10,921,516	\$10,290,899	\$10,812,351	\$11,042,730	\$230,379	2.13%
TRAINING	\$1,126,636	\$1,237,489	\$1,311,205	\$1,091,443	-\$219,762	-16.76%
UTILITIES	\$5,223,379	\$5,464,267	\$6,609,837	\$6,393,404	-\$216,433	-3.27%
DEBT SERVICE	\$2,281,162	\$2,722,796	\$2,864,476	\$2,694,897	-\$169,579	-5.92%
BENEFIT PAYMENTS	\$97,031	\$143,657	\$108,000	\$108,000	-	0.00%
TRANSFERS	\$14,201,599	\$19,580,039	\$12,087,000	\$12,875,541	\$788,541	6.52%
MISCELLANEOUS	\$65,541	\$53,566	\$70,000	-	-\$70,000	-100.00%
<b>Total Expenditures</b>	<b>\$219,134,081</b>	<b>\$233,585,961</b>	<b>\$248,614,049</b>	<b>\$253,201,253</b>	<b>\$4,587,204</b>	<b>1.85%</b>
<b>Total Revenues Less Expenditures</b>	<b>\$7,581,421</b>	<b>-\$2,093,647</b>	<b>-\$6,794,651</b>	<b>-\$3,606,808</b>	<b>\$3,187,843</b>	<b>-46.92%</b>

# TRUST FUNDS

The City administers two separate single-employer defined benefit pension plans established to provide retirement, disability, and survivor benefits for all of its eligible employees hired prior to July 1, 2013. The City Employee's Retirement System (CERS) and the City Firefighters' Pension Fund (CFPF) are considered to be part of the City of Sioux Falls' financial reporting entity and are included in the City's financial reports as Pension Trust Funds. Each plan's assets may be used only for the payment of benefits to the members of that plan or for payment of administrative expenses, in accordance with the terms of the plan as established or amended by City ordinance.

Effective July 1, 2013, the CERS and CFPF were closed to new members. All full-time employees hired after this date will become members of the statewide South Dakota Retirement System (SDRS). All employees working more than 20 hours per week during the year participate in the South Dakota Retirement System (SDRS), a cost-sharing, multiple-employer hybrid defined benefit plan administered by SDRS to provide retirement benefits for employees of the State of South Dakota and its political subdivisions.



# EMPLOYEE RETIREMENT SYSTEM

## Total Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
INTEREST INCOME	\$42,000,000	\$42,000,000	-	0.00%
CONTRIBUTIONS	\$13,711,827	\$13,156,985	\$554,842	4.22%
<b>Total Revenues</b>	<b>\$55,711,827</b>	<b>\$55,156,985</b>	<b>\$554,842</b>	<b>1.01%</b>

## Total Expenditures by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$3,062	\$2,786	\$276	9.91%
WAGES AND BENEFITS	\$183,724	\$191,548	-\$7,824	-4.08%
BENEFIT PAYMENTS	\$39,668,776	\$38,986,147	\$682,629	1.75%
ACTUARY, MANAGERIAL, LEGAL, & BANK FEES	\$1,075,000	\$1,274,185	-\$199,185	-15.63%
<b>Total Expenditures</b>	<b>\$40,930,562</b>	<b>\$40,454,666</b>	<b>\$475,896</b>	<b>1.18%</b>

# FIREFIGHTERS' PENSION

## Total Revenues by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
INTEREST INCOME	\$15,500,000	\$15,250,000	\$250,000	1.64%
CONTRIBUTIONS	\$5,565,516	\$5,275,945	\$289,571	5.49%
<b>Total Revenues</b>	<b>\$21,065,516</b>	<b>\$20,525,945</b>	<b>\$539,571</b>	<b>2.63%</b>

## Total Expenditures by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
OPERATIONAL RESOURCES	\$3,541	\$3,689	-\$148	-4.01%
WAGES AND BENEFITS	\$181,465	\$121,073	\$60,392	49.88%
BENEFIT PAYMENTS	\$13,223,966	\$12,416,040	\$807,926	6.51%
LEGAL, ACTUARY, MANAGERIAL, & BANK FEES	\$475,750	\$523,434	-\$47,684	-9.11%
<b>Total Expenditures</b>	<b>\$13,884,722</b>	<b>\$13,064,236</b>	<b>\$820,486</b>	<b>6.28%</b>

# 115 HEALTHCARE TRUST

## Total Expenditures by Major Drivers

Category	FY 2026 Budget	FY 2025 Budget	\$ Change	% Change
BENEFIT PAYMENTS	\$96,000	\$120,000	-\$24,000	-20.00%
<b>Total Expenditures</b>	<b>\$96,000</b>	<b>\$120,000</b>	<b>-\$24,000</b>	<b>-20.00%</b>

# BUDGET EXHIBITS



# Mayor Breakdown by Category

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$779,531	\$814,205	\$864,983	\$729,198	-\$135,785	-15.70%
PROFESSIONAL SERVICES	\$45,504	\$43,958	\$55,213	\$5,075	-\$50,138	-90.81%
RENTALS	\$10,114	\$14,316	\$11,229	\$12,072	\$843	7.51%
SUPPLIES & MATERIALS	\$16,256	\$10,790	\$22,100	\$22,100	-	0.00%
TRAINING	\$5,776	\$5,875	\$13,735	\$10,000	-\$3,735	-27.19%
UTILITIES	\$1,655	\$1,676	\$1,620	\$1,620	-	0.00%
DEBT SERVICE	\$1,457	\$1,457	\$1,650	\$1,650	-	0.00%
<b>Total Expenditures</b>	<b>\$860,293</b>	<b>\$892,275</b>	<b>\$970,530</b>	<b>\$781,715</b>	<b>-\$188,815</b>	<b>-19.45%</b>

# City Council Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
CHARGES	\$1,000	\$50	\$1,500	\$1,500	-	0.00%
MISCELLANEOUS	-	\$1,800	-	-	-	-
<b>Total Revenues</b>	<b>\$1,000</b>	<b>\$1,850</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>-</b>	<b>0.00%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$970,850	\$1,061,864	\$1,156,526	\$1,166,550	\$10,024	0.87%
PROFESSIONAL SERVICES	\$155,071	\$528,374	\$406,555	\$614,533	\$207,978	51.16%
RENTALS	\$46,000	\$52,383	\$54,126	\$58,108	\$3,982	7.36%
SUPPLIES & MATERIALS	\$96,499	\$42,110	\$31,207	\$43,850	\$12,643	40.51%
TRAINING	\$113,519	\$131,332	\$142,940	\$149,450	\$6,510	4.55%
UTILITIES	\$6,192	\$4,917	\$6,180	\$6,930	\$750	12.14%
DEBT SERVICE	\$22,661	\$9,061	\$2,860	\$2,860	-	0.00%
<b>Total Expenditures</b>	<b>\$1,410,792</b>	<b>\$1,830,040</b>	<b>\$1,800,394</b>	<b>\$2,042,281</b>	<b>\$241,887</b>	<b>13.44%</b>

# City Attorney's Office Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
TAXES	-	-	\$13,500	\$13,500	-	0.00%
LICENSES AND PERMITS	\$2,739,146	\$1,716,987	\$2,069,576	\$622,700	-\$1,446,876	-69.91%
GOVERNMENT SHARED	\$1,345,823	\$1,311,207	\$1,112,600	\$1,312,600	\$200,000	17.98%
CHARGES	\$500	\$350	\$600	\$600	-	0.00%
<b>Total Revenues</b>	<b>\$4,085,469</b>	<b>\$3,028,544</b>	<b>\$3,196,276</b>	<b>\$1,949,400</b>	<b>-\$1,246,876</b>	<b>-39.01%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$2,064,793	\$2,364,805	\$2,454,915	\$2,468,862	\$13,947	0.57%
PROFESSIONAL SERVICES	\$205,882	\$224,196	\$277,292	\$108,708	-\$168,584	-60.80%
RENTALS	\$94,403	\$114,653	\$111,298	\$119,347	\$8,049	7.23%
SUPPLIES & MATERIALS	\$12,437	\$9,370	\$16,950	\$16,950	-	0.00%
TRAINING	\$24,727	\$27,171	\$25,340	\$18,340	-\$7,000	-27.62%
UTILITIES	\$58,139	\$59,756	\$62,650	\$4,250	-\$58,400	-93.22%
DEBT SERVICE	\$2,738	\$2,738	\$2,880	\$2,880	-	0.00%
<b>Total Expenditures</b>	<b>\$2,463,118</b>	<b>\$2,802,690</b>	<b>\$2,951,324</b>	<b>\$2,739,337</b>	<b>-\$211,987</b>	<b>-7.18%</b>



# HR Breakdown by Category

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$1,475,977	\$1,605,517	\$1,839,937	\$2,027,086	\$187,149	10.17%
PROFESSIONAL SERVICES	\$473,850	\$509,111	\$561,601	\$511,473	-\$50,128	-8.93%
RENTALS	\$55,274	\$67,723	\$61,611	\$65,950	\$4,339	7.04%
REPAIR & MAINTENANCE	\$427	\$262	-	-	-	-
SUPPLIES & MATERIALS	\$96,301	\$101,900	\$126,970	\$76,450	-\$50,520	-39.79%
TRAINING	\$14,527	\$20,700	\$19,105	\$5,825	-\$13,280	-69.51%
UTILITIES	\$1,973	\$1,423	\$2,160	\$1,950	-\$210	-9.72%
DEBT SERVICE	\$10,044	\$10,044	\$20,548	\$27,215	\$6,667	32.45%
<b>Total Expenditures</b>	<b>\$2,128,373</b>	<b>\$2,316,680</b>	<b>\$2,631,932</b>	<b>\$2,715,949</b>	<b>\$84,017</b>	<b>3.19%</b>

# Finance Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
GOVERNMENT SHARED	\$42,692	\$94,359	-	-	-	-
<b>Total Revenues</b>	<b>\$42,692</b>	<b>\$94,359</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$3,471,687	\$3,686,288	\$4,403,987	\$4,465,037	\$61,050	1.39%
PROFESSIONAL SERVICES	\$66,608	\$70,780	\$91,570	\$63,222	-\$28,348	-30.96%
RENTALS	\$124,176	\$230,029	\$151,148	\$161,852	\$10,704	7.08%
REPAIR & MAINTENANCE	-	\$444	-	-	-	-
SUPPLIES & MATERIALS	\$33,346	\$42,781	\$39,500	\$39,500	-	0.00%
TRAINING	\$18,873	\$27,449	\$34,030	\$24,555	-\$9,475	-27.84%
UTILITIES	\$6,767	\$6,752	\$6,400	\$6,400	-	0.00%
DEBT SERVICE	\$1,430	\$1,430	\$1,430	\$1,430	-	0.00%
MISCELLANEOUS	\$140	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$3,723,028</b>	<b>\$4,065,953</b>	<b>\$4,728,065</b>	<b>\$4,761,995</b>	<b>\$33,930</b>	<b>0.72%</b>

# General Facilities Breakdown by Category

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$912,000	\$1,015,000	\$1,075,000	\$1,075,000	-	0.00%
PROFESSIONAL SERVICES	\$119,333	\$87,598	\$97,672	\$112,323	\$14,651	15.00%
RENTALS	\$193,000	\$193,000	\$193,000	\$193,000	-	0.00%
REPAIR & MAINTENANCE	\$337,000	\$347,000	\$347,000	\$347,000	-	0.00%
SUPPLIES & MATERIALS	\$118,659	\$112,139	\$112,000	\$112,000	-	0.00%
UTILITIES	\$320,000	\$355,000	\$405,000	\$405,000	-	0.00%
CAPITAL INFRASTRUCTURE & EQUIP	\$887,245	\$2,190,654	\$548,000	\$2,525,000	\$1,977,000	360.77%
<b>Total Expenditures</b>	<b>\$2,887,237</b>	<b>\$4,300,391</b>	<b>\$2,777,672</b>	<b>\$4,769,323</b>	<b>\$1,991,651</b>	<b>71.70%</b>

# Innovation and Technology Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
CHARGES	\$233	\$228	-	-	-	-
<b>Total Revenues</b>	<b>\$233</b>	<b>\$228</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$4,415,712	\$4,965,522	\$5,552,858	\$6,074,403	\$521,545	9.39%
PROFESSIONAL SERVICES	\$285,004	\$343,418	\$349,441	\$332,152	-\$17,289	-4.95%
RENTALS	\$361,617	\$545,842	\$523,241	\$459,753	-\$63,488	-12.13%
REPAIR & MAINTENANCE	\$24,479	\$16,100	\$72,500	\$27,500	-\$45,000	-62.07%
SUPPLIES & MATERIALS	\$87,589	\$100,523	\$148,528	\$88,528	-\$60,000	-40.40%
TRAINING	\$90,264	\$125,280	\$100,094	\$73,594	-\$26,500	-26.48%
UTILITIES	\$41,868	\$38,162	\$81,580	\$41,230	-\$40,350	-49.46%
DEBT SERVICE	\$3,532	\$3,532	\$2,000	\$2,000	-	0.00%
BENEFIT PAYMENTS	\$3,409	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$5,313,473</b>	<b>\$6,138,378</b>	<b>\$6,830,242</b>	<b>\$7,099,159</b>	<b>\$268,917</b>	<b>3.94%</b>

# Communications Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
LICENSES AND PERMITS	\$297,873	\$281,881	\$315,000	\$315,000	-	0.00%
CHARGES	\$8	\$2,666	-	-	-	-
<b>Total Revenues</b>	<b>\$297,881</b>	<b>\$284,548</b>	<b>\$315,000</b>	<b>\$315,000</b>	<b>-</b>	<b>0.00%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$1,875,175	\$2,109,357	\$2,502,416	\$2,549,569	\$47,153	1.88%
PROFESSIONAL SERVICES	\$335,174	\$383,777	\$691,331	\$514,491	-\$176,840	-25.58%
RENTALS	\$96,056	\$222,319	\$173,346	\$105,026	-\$68,320	-39.41%
REPAIR & MAINTENANCE	\$12,948	\$12,258	\$23,301	\$9,300	-\$14,001	-60.09%
SUPPLIES & MATERIALS	\$65,431	\$104,077	\$79,456	\$97,956	\$18,500	23.28%
TRAINING	\$5,012	\$15,927	\$16,045	\$16,045	-	0.00%
UTILITIES	\$3,628	\$4,722	\$5,535	\$5,535	-	0.00%
CAPITAL INFRASTRUCTURE & EQUIP	\$101,307	\$232,760	\$195,000	\$47,500	-\$147,500	-75.64%
DEBT SERVICE	\$4,004	\$4,004	\$5,900	\$5,900	-	0.00%
<b>Total Expenditures</b>	<b>\$2,498,732</b>	<b>\$3,089,202</b>	<b>\$3,692,330</b>	<b>\$3,351,323</b>	<b>-\$341,007</b>	<b>-9.24%</b>

# Fire Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
GOVERNMENT SHARED	\$1,182,148	\$1,399,299	\$1,183,000	\$1,433,000	\$250,000	21.13%
CHARGES	\$377,224	\$571,204	\$820,600	\$820,600	-	0.00%
CONTRIBUTIONS	\$52	-	\$25,000	\$25,000	-	0.00%
MISCELLANEOUS	\$379	-	-	-	-	-
<b>Total Revenues</b>	<b>\$1,559,804</b>	<b>\$1,970,503</b>	<b>\$2,028,600</b>	<b>\$2,278,600</b>	<b>\$250,000</b>	<b>12.32%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$29,461,382	\$32,180,557	\$33,203,877	\$35,306,659	\$2,102,782	6.33%
PROFESSIONAL SERVICES	\$540,214	\$660,638	\$585,222	\$632,305	\$47,083	8.05%
RENTALS	\$632,832	\$764,118	\$733,882	\$742,958	\$9,076	1.24%
REPAIR & MAINTENANCE	\$1,565,174	\$1,425,679	\$1,791,100	\$1,875,600	\$84,500	4.72%
SUPPLIES & MATERIALS	\$1,923,353	\$1,417,304	\$1,574,200	\$1,618,444	\$44,244	2.81%
TRAINING	\$230,208	\$264,134	\$311,890	\$261,890	-\$50,000	-16.03%
UTILITIES	\$298,792	\$533,058	\$560,820	\$585,820	\$25,000	4.46%
CAPITAL INFRASTRUCTURE & EQUIP	\$22,388,166	\$3,613,595	\$5,138,000	\$8,534,000	\$3,396,000	66.10%
DEBT SERVICE	\$10,341	\$15,541	\$10,591	\$10,591	-	0.00%
BENEFIT PAYMENTS	-	\$838	-	-	-	-
MISCELLANEOUS	-	\$5,874	-	-	-	-
<b>Total Expenditures</b>	<b>\$57,050,463</b>	<b>\$40,881,339</b>	<b>\$43,909,582</b>	<b>\$49,568,268</b>	<b>\$5,658,686</b>	<b>12.89%</b>

## Expenditures by Program

### Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
FIRE SERVICE	\$52,392,785	\$36,301,828	\$38,430,710	\$39,862,438	\$1,431,728	3.73%
FIRE PREVENTION	\$2,349,017	\$2,334,804	\$2,600,872	\$1,773,398	-\$827,474	-31.82%
EMERGENCY PREPAREDNESS	\$460,429	\$557,444	\$593,001	\$564,431	-\$28,570	-4.82%
FACILITIES	\$1,848,232	\$1,687,262	\$2,285,000	\$7,368,000	\$5,083,000	222.45%
<b>Total Expenditures</b>	<b>\$57,050,463</b>	<b>\$40,881,339</b>	<b>\$43,909,582</b>	<b>\$49,568,268</b>	<b>\$5,658,686</b>	<b>12.89%</b>

# Police Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
LICENSES AND PERMITS	\$35,681	\$31,479	\$50,000	\$50,000	-	0.00%
GOVERNMENT SHARED	\$1,463,253	\$1,772,786	\$776,000	\$757,500	-\$18,500	-2.38%
CHARGES	\$144,323	\$111,638	\$150,500	\$150,500	-	0.00%
FINES	\$7,740	\$7,200	\$10,000	\$10,000	-	0.00%
INVESTMENT INCOME	\$248	\$270	\$50	\$50	-	0.00%
CONTRIBUTIONS	\$83,857	\$63,623	\$25,000	\$25,000	-	0.00%
MISCELLANEOUS	\$6,333	\$9,325	\$5,000	\$5,000	-	0.00%
<b>Total Revenues</b>	<b>\$1,741,434</b>	<b>\$1,996,322</b>	<b>\$1,016,550</b>	<b>\$998,050</b>	<b>-\$18,500</b>	<b>-1.82%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$37,909,156	\$42,107,465	\$45,277,763	\$49,281,499	\$4,003,736	8.84%
PROFESSIONAL SERVICES	\$4,208,875	\$3,789,631	\$3,729,125	\$3,794,554	\$65,429	1.75%
RENTALS	\$1,369,148	\$1,793,724	\$1,736,571	\$1,638,446	-\$98,125	-5.65%
REPAIR & MAINTENANCE	\$1,559,743	\$1,099,338	\$1,073,175	\$1,097,175	\$24,000	2.24%
SUPPLIES & MATERIALS	\$2,358,360	\$2,496,997	\$1,971,669	\$2,534,144	\$562,475	28.53%
TRAINING	\$239,954	\$262,980	\$260,000	\$189,650	-\$70,350	-27.06%
UTILITIES	\$391,430	\$419,977	\$389,500	\$389,500	-	0.00%
CAPITAL INFRASTRUCTURE & EQUIP	\$2,713,152	\$1,591,788	\$3,209,500	\$1,504,100	-\$1,705,400	-53.14%
DEBT SERVICE	\$15,195	\$15,419	\$15,904	\$15,904	-	0.00%
BENEFIT PAYMENTS	\$1,816	\$3,084	-	-	-	-
MISCELLANEOUS	\$65,401	\$47,691	\$70,000	-	-\$70,000	-100.00%
<b>Total Expenditures</b>	<b>\$50,832,230</b>	<b>\$53,628,094</b>	<b>\$57,733,207</b>	<b>\$60,444,972</b>	<b>\$2,711,765</b>	<b>4.70%</b>

## Expenditures by Program

### Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
UNDEFINED	-	-	\$2,000	\$2,000	-	0.00%
UNIFORMED SERVICES	\$37,682,164	\$41,183,364	\$43,491,310	\$47,333,140	\$3,841,830	8.83%
INVESTIGATIONS	\$5,520,532	\$5,857,662	\$5,454,734	\$5,755,870	\$301,136	5.52%
CRIME LAB	\$1,217,383	\$1,478,947	\$1,514,788	\$1,483,932	-\$30,856	-2.04%
FACILITIES	\$1,756,362	\$917,361	\$2,434,600	\$937,600	-\$1,497,000	-61.49%
METRO COMMUNICATIONS	\$2,538,965	\$1,979,862	\$2,351,773	\$2,445,844	\$94,071	4.00%



## Police Breakdown by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
ANIMAL CONTROL	\$1,182,867	\$1,226,588	\$1,336,328	\$1,310,007	-\$26,321	-1.97%
RECORDS	\$933,957	\$984,309	\$1,147,674	\$1,176,580	\$28,906	2.52%
<b>Total Expenditures</b>	<b>\$50,832,230</b>	<b>\$53,628,094</b>	<b>\$57,733,207</b>	<b>\$60,444,972</b>	<b>\$2,711,765</b>	<b>4.70%</b>

Budget and expenditures in the "Undefined" program are associated with the Cottam Memorial Fund.

# Metro Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
GOVERNMENT SHARED	-	\$3,804,096	\$4,972,111	\$4,713,170	-\$258,941	-5.21%
CHARGES	-	\$3,144,763	\$3,261,296	\$3,392,381	\$131,085	4.02%
INVESTMENT INCOME	-	\$130,377	\$23,695	\$23,695	-	0.00%
MISCELLANEOUS	-	\$1,505,045	\$19,902	\$19,902	-	0.00%
<b>Total Revenues</b>	-	<b>\$8,584,281</b>	<b>\$8,277,004</b>	<b>\$8,149,148</b>	<b>-\$127,856</b>	<b>-1.54%</b>

Note: The \$1.5 million in Miscellaneous Revenue for 2024 primarily reflects the transition of Metro 911 operations into the City's financial records.

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	-	\$5,119,918	\$5,715,372	\$5,853,414	\$138,042	2.42%
PROFESSIONAL SERVICES	-	\$100,214	\$65,585	\$69,710	\$4,125	6.29%
RENTALS	-	\$73,341	\$175,000	\$175,828	\$828	0.47%
REPAIR & MAINTENANCE	-	\$161,832	\$339,000	\$339,000	-	0.00%
SUPPLIES & MATERIALS	-	\$208,074	\$120,877	\$520,877	\$400,000	330.91%
TRAINING	-	\$32,769	\$40,790	\$40,790	-	0.00%
UTILITIES	-	\$140,926	\$107,710	\$107,710	-	0.00%
CAPITAL INFRASTRUCTURE & EQUIP	-	\$23,908	\$75,000	\$250,000	\$175,000	233.33%
DEBT SERVICE	-	-	\$25,000	\$25,000	-	0.00%
BENEFIT PAYMENTS	-	\$1,942	-	-	-	-
<b>Total Expenditures</b>	-	<b>\$5,862,924</b>	<b>\$6,664,334</b>	<b>\$7,382,329</b>	<b>\$717,995</b>	<b>10.77%</b>

# Highways and Streets Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
TAXES	\$5,034,776	\$5,109,571	\$5,172,132	\$5,172,132	-	0.00%
LICENSES AND PERMITS	\$180,874	\$183,309	\$214,100	\$214,100	-	0.00%
GOVERNMENT SHARED	\$4,330,485	\$5,991,113	\$55,301,259	\$5,836,464	-\$49,464,795	-89.45%
CHARGES	\$1,410,318	\$1,132,332	\$1,741,580	\$1,741,580	-	0.00%
INVESTMENT INCOME	\$272	\$240	-	-	-	-
CONTRIBUTIONS	\$4,860,346	\$1,972,042	\$4,000,000	-	-\$4,000,000	-100.00%
MISCELLANEOUS	\$138,785	\$134,903	\$3,400,000	\$3,490,000	\$90,000	2.65%
<b>Total Revenues</b>	<b>\$15,955,856</b>	<b>\$14,523,511</b>	<b>\$69,829,071</b>	<b>\$16,454,276</b>	<b>-\$53,374,795</b>	<b>-76.44%</b>

Note: 2023 and 2024 actual miscellaneous revenues do not include \$9,178.12 for billboard rentals.

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$14,471,769	\$14,766,376	\$16,232,048	\$16,801,471	\$569,423	3.51%
PROFESSIONAL SERVICES	\$3,191,825	\$1,317,938	\$1,692,295	\$1,005,603	-\$686,692	-40.58%
RENTALS	\$4,291,261	\$4,945,507	\$5,201,060	\$5,094,461	-\$106,599	-2.05%
REPAIR & MAINTENANCE	\$8,359,668	\$6,844,999	\$7,343,540	\$7,510,586	\$167,046	2.27%
SUPPLIES & MATERIALS	\$2,596,663	\$2,212,312	\$2,911,055	\$2,692,004	-\$219,051	-7.52%
TRAINING	\$62,889	\$74,878	\$69,129	\$57,157	-\$11,972	-17.32%
UTILITIES	\$1,601,914	\$1,607,280	\$1,933,434	\$1,818,434	-\$115,000	-5.95%
CAPITAL INFRASTRUCTURE & EQUIP	\$59,198,296	\$55,643,623	\$120,556,531	\$65,109,293	-\$55,447,238	-45.99%
DEBT SERVICE	\$1,953,305	\$2,383,795	\$2,425,408	\$2,327,562	-\$97,846	-4.03%
BENEFIT PAYMENTS	\$23,893	\$16,966	-	-	-	-
<b>Total Expenditures</b>	<b>\$95,751,482</b>	<b>\$89,813,673</b>	<b>\$158,364,500</b>	<b>\$102,416,571</b>	<b>-\$55,947,929</b>	<b>-35.33%</b>

## Expenditures by Program

### Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
FACILITIES	\$483,000	\$483,000	\$498,000	\$500,250	\$2,250	0.45%
CIVIL ENGINEERING	\$7,146,664	\$7,378,679	\$8,726,234	\$8,841,617	\$115,383	1.32%
STREET WINTER	\$13,552,464	\$10,854,072	\$12,052,778	\$10,839,823	-\$1,212,955	-10.06%
STREET MAINTENANCE	\$8,920,247	\$8,938,846	\$9,413,823	\$9,767,726	\$353,903	3.76%
CAPITAL CONSTRUCTION & EQUIPME	\$59,198,296	\$55,643,623	\$120,556,531	\$65,109,293	-\$55,447,238	-45.99%
LIGHTS, SIGNALS & SIGNS	\$6,450,812	\$6,515,452	\$7,117,133	\$7,357,862	\$240,729	3.38%
<b>Total Expenditures</b>	<b>\$95,751,482</b>	<b>\$89,813,673</b>	<b>\$158,364,500</b>	<b>\$102,416,571</b>	<b>-\$55,947,929</b>	<b>-35.33%</b>

# Storm Drainage Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
TAXES	\$12,830,852	\$14,067,997	\$14,345,250	\$15,205,965	\$860,715	6.00%
LICENSES AND PERMITS	-	-	\$100	\$100	-	0.00%
INVESTMENT INCOME	\$609,672	\$883,259	\$40,000	\$40,000	-	0.00%
MISCELLANEOUS	\$1,779,912	\$1,887,548	\$1,774,820	\$1,774,820	-	0.00%
OTHER FINANCING	\$33,706	-	\$3,500,000	-	-\$3,500,000	-100.00%
<b>Total Revenues</b>	<b>\$15,254,142</b>	<b>\$16,838,804</b>	<b>\$19,660,170</b>	<b>\$17,020,885</b>	<b>-\$2,639,285</b>	<b>-13.42%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$2,382,031	\$2,624,814	\$3,140,296	\$3,383,518	\$243,222	7.75%
PROFESSIONAL SERVICES	\$133,066	\$225,340	\$141,671	\$142,695	\$1,024	0.72%
RENTALS	\$185,289	\$267,018	\$502,325	\$554,341	\$52,016	10.36%
REPAIR & MAINTENANCE	\$1,066,234	\$1,204,038	\$1,227,997	\$1,186,408	-\$41,589	-3.39%
SUPPLIES & MATERIALS	\$98,458	\$72,992	\$112,225	\$108,893	-\$3,332	-2.97%
TRAINING	\$15,478	\$8,391	\$16,110	\$14,220	-\$1,890	-11.73%
UTILITIES	\$5,020	\$5,468	\$10,085	\$7,147	-\$2,938	-29.13%
CAPITAL INFRASTRUCTURE & EQUIP	\$7,330,229	\$4,411,352	\$8,787,000	\$10,814,000	\$2,027,000	23.07%
DEBT SERVICE	\$1,280,824	\$1,323,563	\$1,324,290	\$1,324,290	-	0.00%
<b>Total Expenditures</b>	<b>\$12,496,629</b>	<b>\$10,142,975</b>	<b>\$15,261,998</b>	<b>\$17,535,511</b>	<b>\$2,273,513</b>	<b>14.90%</b>

# Health Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
LICENSES AND PERMITS	\$1,477,913	\$897,403	\$333,610	\$701,110	\$367,500	110.16%
GOVERNMENT SHARED	\$7,658,147	\$5,323,403	\$5,338,159	\$3,789,159	-\$1,549,000	-29.02%
CHARGES	\$3,848,362	\$4,219,626	\$3,694,455	\$4,082,372	\$387,917	10.50%
FINES	\$240,950	\$191,100	\$109,000	\$109,000	-	0.00%
INVESTMENT INCOME	\$45,811	\$89,568	\$20,000	\$20,000	-	0.00%
CONTRIBUTIONS	\$37,740	\$2,690	\$49,000	-	-\$49,000	-100.00%
MISCELLANEOUS	\$383,054	\$789,680	\$884,500	\$895,000	\$10,500	1.19%
<b>Total Revenues</b>	<b>\$13,691,977</b>	<b>\$11,513,470</b>	<b>\$10,428,724</b>	<b>\$9,596,641</b>	<b>-\$832,083</b>	<b>-7.98%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$10,018,740	\$10,298,374	\$12,107,663	\$11,285,987	-\$821,676	-6.79%
PROFESSIONAL SERVICES	\$4,916,469	\$4,148,962	\$4,401,979	\$3,930,069	-\$471,910	-10.72%
RENTALS	\$414,294	\$499,439	\$495,035	\$530,078	\$35,043	7.08%
REPAIR & MAINTENANCE	\$1,244,418	\$205,006	\$343,955	\$343,955	-	0.00%
SUPPLIES & MATERIALS	\$2,299,059	\$1,861,086	\$1,570,369	\$1,694,453	\$124,084	7.90%
TRAINING	\$146,468	\$106,966	\$142,117	\$142,117	-	0.00%
UTILITIES	\$145,961	\$140,190	\$146,944	\$146,444	-\$500	-0.34%
CAPITAL INFRASTRUCTURE & EQUIP	\$216,167	\$181,942	\$279,000	\$307,000	\$28,000	10.04%
DEBT SERVICE	\$60,523	\$77,109	\$161,304	\$61,304	-\$100,000	-61.99%
BENEFIT PAYMENTS	-	\$4,385	-	-	-	-
<b>Total Expenditures</b>	<b>\$19,462,099</b>	<b>\$17,523,459</b>	<b>\$19,648,366</b>	<b>\$18,441,408</b>	<b>-\$1,206,958</b>	<b>-6.14%</b>

## Expenditures by Program

### Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
UNDEFINED	\$45,300	-	-	-	-	-
COMMUNITY HEALTH CENTER	\$13,979,681	\$12,019,138	\$13,544,362	\$13,463,560	-\$80,802	-0.60%
HEALTH SAFETY AND ENFORCEMENT	\$2,941,872	\$3,332,034	\$3,526,625	\$3,236,708	-\$289,917	-8.22%

## Health Breakdown by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
COMMUNITY CONNECTED SERVICES	-	-	\$1,586,500	\$1,184,000	-\$402,500	-25.37%
COMM HEALTH & WELLNESS PROMO	\$1,392,638	\$1,170,646	\$990,879	\$557,140	-\$433,739	-43.77%
COMMUNITY TRIAGE CENTER	\$1,102,608	\$1,001,641	-	-	-	-
<b>Total Expenditures</b>	<b>\$19,462,099</b>	<b>\$17,523,459</b>	<b>\$19,648,366</b>	<b>\$18,441,408</b>	<b>-\$1,206,958</b>	<b>-6.14%</b>



# Siouxland Libraries Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
GOVERNMENT SHARED	\$1,405,000	\$1,480,000	\$1,555,000	\$1,620,000	\$65,000	4.18%
CHARGES	\$53,931	\$62,741	\$58,000	\$65,100	\$7,100	12.24%
FINES	\$20,874	\$23,607	\$20,000	\$25,000	\$5,000	25.00%
INVESTMENT INCOME	\$1,904	\$2,113	\$300	\$300	-	0.00%
CONTRIBUTIONS	\$25,735	\$23,252	\$17,000	\$14,000	-\$3,000	-17.65%
MISCELLANEOUS	\$34,075	\$109,380	\$16,000	\$10,000	-\$6,000	-37.50%
<b>Total Revenues</b>	<b>\$1,541,518</b>	<b>\$1,701,093</b>	<b>\$1,666,300</b>	<b>\$1,734,400</b>	<b>\$68,100</b>	<b>4.09%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$6,319,992	\$6,741,922	\$7,566,728	\$7,414,281	-\$152,447	-2.01%
PROFESSIONAL SERVICES	\$1,392,155	\$1,427,039	\$1,445,278	\$1,498,760	\$53,482	3.70%
RENTALS	\$446,873	\$519,830	\$517,495	\$552,213	\$34,718	6.71%
REPAIR & MAINTENANCE	\$519,205	\$677,212	\$594,300	\$604,850	\$10,550	1.78%
SUPPLIES & MATERIALS	\$349,206	\$290,176	\$265,526	\$233,594	-\$31,932	-12.03%
TRAINING	\$29,562	\$28,554	\$24,320	\$17,320	-\$7,000	-28.78%
UTILITIES	\$295,556	\$310,909	\$313,519	\$323,519	\$10,000	3.19%
CAPITAL INFRASTRUCTURE & EQUIP	\$1,564,742	\$942,359	\$867,000	\$963,529	\$96,529	11.13%
DEBT SERVICE	\$184,370	\$189,527	\$199,645	\$221,245	\$21,600	10.82%
BENEFIT PAYMENTS	\$2,707	-	\$3,000	\$3,000	-	0.00%
<b>Total Expenditures</b>	<b>\$11,104,368</b>	<b>\$11,127,529</b>	<b>\$11,796,812</b>	<b>\$11,832,310</b>	<b>\$35,498</b>	<b>0.30%</b>

## Expenditures by Program

### Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
FACILITIES	\$2,027,047	\$2,234,938	\$2,180,213	\$2,242,034	\$61,821	2.84%
COLLECTIONS	\$1,191,709	\$1,187,054	\$1,163,450	\$1,253,610	\$90,160	7.75%
OPERATIONS	\$6,454,472	\$6,832,547	\$7,594,148	\$7,420,355	-\$173,793	-2.29%
TECHNOLOGY	\$1,342,692	\$823,275	\$793,121	\$850,432	\$57,311	7.23%
PROGRAM SUPPORT	\$88,447	\$49,714	\$65,880	\$65,880	-	0.00%
<b>Total Expenditures</b>	<b>\$11,104,368</b>	<b>\$11,127,529</b>	<b>\$11,796,812</b>	<b>\$11,832,310</b>	<b>\$35,498</b>	<b>0.30%</b>

# Parks and Recreation Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
TAXES	\$3,306	\$3,284	\$3,650	\$3,650	-	0.00%
LICENSES AND PERMITS	\$41,400	\$34,468	\$41,300	\$41,300	-	0.00%
GOVERNMENT SHARED	\$2,302,017	\$7,398,824	\$739,600	\$1,300,000	\$560,400	75.77%
CHARGES	\$2,218,668	\$2,327,725	\$4,308,949	\$4,263,249	-\$45,700	-1.06%
INVESTMENT INCOME	\$63	\$57	-	-	-	-
CONTRIBUTIONS	\$15,746,358	\$1,898,434	\$6,603,000	\$803,000	-\$5,800,000	-87.84%
MISCELLANEOUS	\$593,307	\$384,970	\$26,800	\$38,500	\$11,700	43.66%
<b>Total Revenues</b>	<b>\$20,905,120</b>	<b>\$12,047,762</b>	<b>\$11,723,299</b>	<b>\$6,449,699</b>	<b>-\$5,273,600</b>	<b>-44.98%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$12,703,701	\$13,645,769	\$17,420,804	\$17,119,752	-\$301,052	-1.73%
PROFESSIONAL SERVICES	\$3,902,897	\$4,333,161	\$5,317,816	\$5,503,210	\$185,394	3.49%
RENTALS	\$532,875	\$821,609	\$594,273	\$653,500	\$59,227	9.97%
REPAIR & MAINTENANCE	\$3,559,684	\$3,344,882	\$5,325,756	\$5,401,158	\$75,402	1.42%
SUPPLIES & MATERIALS	\$1,419,180	\$1,438,468	\$1,796,927	\$1,626,863	-\$170,064	-9.46%
TRAINING	\$63,723	\$58,280	\$63,500	\$60,500	-\$3,000	-4.72%
UTILITIES	\$2,016,349	\$1,948,704	\$2,659,626	\$2,621,904	-\$37,722	-1.42%
CAPITAL INFRASTRUCTURE & EQUIP	\$17,099,960	\$44,559,031	\$11,977,279	\$7,412,000	-\$4,565,279	-38.12%
DEBT SERVICE	\$8,635	\$6,211	\$11,282	\$11,282	-	0.00%
BENEFIT PAYMENTS	\$65,207	\$118,383	\$100,000	\$100,000	-	0.00%
MISCELLANEOUS	\$52,590	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$41,424,801</b>	<b>\$70,274,498</b>	<b>\$45,267,263</b>	<b>\$40,510,168</b>	<b>-\$4,757,095</b>	<b>-10.51%</b>

## Expenditures by Program

### Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
UNDEFINED	\$52,590	-	-	-	-	-
FACILITIES	\$257,500	\$762,000	\$1,262,000	\$1,262,000	-	0.00%

## Parks and Recreation Breakdown by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
AQUATICS	\$5,223,853	\$8,124,507	\$6,312,187	\$5,420,261	-\$891,926	-14.13%
OUTDOOR SPORTS	\$2,964,231	\$3,450,802	\$4,028,195	\$3,598,853	-\$429,342	-10.66%
INDOOR RECREATION	\$1,870,558	\$10,817,262	\$4,208,235	\$3,921,030	-\$287,205	-6.82%
MUSIC & THEATER VENUES	\$281,932	\$262,759	\$300,734	\$293,851	-\$6,883	-2.29%
PARKS & PLAYGROUNDS	\$20,022,102	\$37,666,944	\$22,092,748	\$18,644,351	-\$3,448,397	-15.61%
EXTERNAL PROPERTY MAINTENANCE	\$1,035,473	\$1,111,539	\$1,239,026	\$1,244,137	\$5,111	0.41%
FORESTRY	\$1,888,025	\$2,189,894	\$2,690,433	\$3,073,184	\$382,751	14.23%
ZOO	\$7,408,745	\$5,443,122	\$2,655,682	\$2,547,954	-\$107,728	-4.06%
EXTERNAL SPECIAL EVENTS	\$419,793	\$445,669	\$478,024	\$504,547	\$26,523	5.55%
<b>Total Expenditures</b>	<b>\$41,424,801</b>	<b>\$70,274,498</b>	<b>\$45,267,263</b>	<b>\$40,510,168</b>	<b>-\$4,757,095</b>	<b>-10.51%</b>

Note: \$52,590 2023 undefined expense is attributed to a skatepark gifting reimbursement.

# Entertainment Venues Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
TAXES	\$11,260,215	\$11,842,503	\$12,179,049	\$12,685,689	\$506,640	4.16%
GOVERNMENT SHARED	\$2,200,000	-	-	-	-	-
INVESTMENT INCOME	\$919,056	\$911,017	\$350,000	\$300,000	-\$50,000	-14.29%
MISCELLANEOUS	\$2,895,829	\$2,966,320	\$2,718,000	\$3,194,000	\$476,000	17.51%
<b>Total Revenues</b>	<b>\$17,275,099</b>	<b>\$15,719,840</b>	<b>\$15,247,049</b>	<b>\$16,179,689</b>	<b>\$932,640</b>	<b>6.12%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
PROFESSIONAL SERVICES	\$2,492,678	\$2,636,642	\$4,548,279	\$4,476,462	-\$71,817	-1.58%
RENTALS	\$244,605	\$286,159	\$300,000	\$300,000	-	0.00%
REPAIR & MAINTENANCE	\$1,351,381	\$1,325,304	\$2,628,567	\$3,060,198	\$431,631	16.42%
SUPPLIES & MATERIALS	\$198,763	\$233,600	\$338,541	\$338,541	-	0.00%
CAPITAL INFRASTRUCTURE & EQUIP	\$5,710,123	\$10,306,619	\$8,319,000	\$7,768,000	-\$551,000	-6.62%
<b>Total Expenditures</b>	<b>\$9,997,551</b>	<b>\$14,788,325</b>	<b>\$16,134,387</b>	<b>\$15,943,201</b>	<b>-\$191,186</b>	<b>-1.18%</b>

## Expenditures by Program

### Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
EVENTS COMPLEX	\$3,054,739	\$3,902,763	\$7,524,949	\$8,225,578	\$700,629	9.31%
ORPHEUM THEATRE	\$988,520	\$1,058,153	\$1,185,342	\$1,194,901	\$9,559	0.81%
WASHINGTON PAVILION	\$5,736,940	\$9,246,611	\$6,111,952	\$4,851,195	-\$1,260,757	-20.63%
SF STADIUM	\$217,351	\$580,797	\$1,312,144	\$1,671,527	\$359,383	27.39%
<b>Total Expenditures</b>	<b>\$9,997,551</b>	<b>\$14,788,325</b>	<b>\$16,134,387</b>	<b>\$15,943,201</b>	<b>-\$191,186</b>	<b>-1.18%</b>

# Planning and Development Services Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
TAXES	\$3,545,830	\$3,602,638	\$4,135,000	\$4,135,000	-	0.00%
LICENSES AND PERMITS	\$5,918,746	\$5,708,724	\$4,712,425	\$5,337,225	\$624,800	13.26%
GOVERNMENT SHARED	\$213,916	\$267,680	\$674,130	\$741,496	\$67,366	9.99%
CHARGES	\$464,030	\$246,508	\$406,170	\$498,450	\$92,280	22.72%
FINES	\$272,454	\$245,925	\$120,000	\$200,000	\$80,000	66.67%
CONTRIBUTIONS	-	\$3,150	-	-	-	-
MISCELLANEOUS	\$360,424	\$488,209	\$475,000	\$550,000	\$75,000	15.79%
<b>Total Revenues</b>	<b>\$10,775,401</b>	<b>\$10,562,835</b>	<b>\$10,522,725</b>	<b>\$11,462,171</b>	<b>\$939,446</b>	<b>8.93%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$6,084,327	\$6,428,615	\$7,125,889	\$7,262,207	\$136,318	1.91%
PROFESSIONAL SERVICES	\$5,955,031	\$6,831,731	\$7,889,410	\$6,839,335	-\$1,050,075	-13.31%
RENTALS	\$586,305	\$704,752	\$743,215	\$779,145	\$35,930	4.83%
REPAIR & MAINTENANCE	\$51,559	\$138,878	\$158,830	\$118,830	-\$40,000	-25.18%
SUPPLIES & MATERIALS	\$95,826	\$94,485	\$152,893	\$152,893	-	0.00%
TRAINING	\$81,136	\$87,962	\$88,960	\$65,000	-\$23,960	-26.93%
UTILITIES	\$33,154	\$31,742	\$34,869	\$34,869	-	0.00%
CAPITAL INFRASTRUCTURE & EQUIP	\$25,000	\$426,633	\$40,000	\$40,000	-	0.00%
DEBT SERVICE	\$2,928	\$2,928	\$3,075	\$3,075	-	0.00%
BENEFIT PAYMENTS	-	-	\$5,000	\$5,000	-	0.00%
<b>Total Expenditures</b>	<b>\$12,915,266</b>	<b>\$14,747,725</b>	<b>\$16,242,141</b>	<b>\$15,300,354</b>	<b>-\$941,787</b>	<b>-5.80%</b>

## Expenditures by Program

### Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	\$ Change	% Change
DEVELOPMENT SERVICES	\$3,964,763	\$5,087,256	\$5,584,354	\$4,608,648	-\$975,706	-17.47%
BUILDING SERVICES	\$4,095,035	\$4,608,924	\$4,923,627	\$4,869,085	-\$54,542	-1.11%
NEIGHBORHOOD SERVICES	\$967,539	\$971,462	\$1,124,160	\$1,122,621	-\$1,539	-0.14%
BID AND LODGING TAX	\$3,887,930	\$4,080,083	\$4,610,000	\$4,700,000	\$90,000	1.95%
<b>Total Expenditures</b>	<b>\$12,915,266</b>	<b>\$14,747,725</b>	<b>\$16,242,141</b>	<b>\$15,300,354</b>	<b>-\$941,787</b>	<b>-5.80%</b>

# Housing Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
GOVERNMENT SHARED	\$2,949,937	\$2,897,325	\$3,369,895	\$3,445,001	\$75,106	2.23%
CHARGES	\$17,979	\$45,651	-	-	-	-
INVESTMENT INCOME	\$230,571	\$173,710	\$52,998	\$36,900	-\$16,098	-30.37%
MISCELLANEOUS	\$979,954	\$1,605,122	\$738,709	\$860,350	\$121,641	16.47%
OTHER FINANCING	\$5,725,000	\$2,050,232	\$2,782,799	\$2,722,214	-\$60,585	-2.18%
<b>Total Revenues</b>	<b>\$9,903,441</b>	<b>\$6,772,040</b>	<b>\$6,944,402</b>	<b>\$7,064,465</b>	<b>\$120,063</b>	<b>1.73%</b>

Note: Miscellaneous Revenue includes outstanding loan payment revenue.

Note: In accordance with GASB accounting standards, negative revenue recorded in FY 2024 has been reclassified as an expense on the balance sheet.

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$815,723	\$811,325	\$1,051,813	\$1,030,142	-\$21,671	-2.06%
PROFESSIONAL SERVICES	\$4,415,888	\$7,456,571	\$11,380,763	\$11,638,752	\$257,989	2.27%
RENTALS	\$10,580	\$12,232	\$14,164	\$15,006	\$842	5.94%
REPAIR & MAINTENANCE	-	-	\$600	\$600	-	0.00%
SUPPLIES & MATERIALS	\$37,775	\$38,296	\$56,555	\$56,555	-	0.00%
TRAINING	\$4,868	\$9,595	\$12,600	\$19,255	\$6,655	52.82%
UTILITIES	\$3,720	\$3,039	\$500	\$500	-	0.00%
DEBT SERVICE	\$166	\$166	\$200	\$200	-	0.00%
MISCELLANEOUS	\$458,820	\$508,531	-	-	-	-
<b>Total Expenditures</b>	<b>\$5,747,541</b>	<b>\$8,839,755</b>	<b>\$12,517,194</b>	<b>\$12,761,010</b>	<b>\$243,816</b>	<b>1.95%</b>

## Expenditures by Program

### Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
COMMUNITY CONNECTED SERVICES	\$1,612,925	\$876,217	\$887,099	\$1,141,192	\$254,093	28.64%
ADMINISTRATION	\$632,448	\$674,318	\$999,465	\$839,179	-\$160,286	-16.04%
REVITALIZATION	\$560,342	\$340,310	\$539,000	\$260,730	-\$278,270	-51.63%
REHABILITATION	\$2,086,491	\$2,135,683	\$1,659,168	\$2,736,715	\$1,077,547	64.95%
RENTAL ASSISTANCE	\$342,262	\$365,612	\$390,000	\$390,000	-	0.00%
HOME BUYERS ASSISTANCE	\$163,963	\$280,000	-	-	-	-
HOUSING DEVELOPMENT	\$349,110	\$4,167,614	\$8,042,463	\$7,393,194	-\$649,269	-8.07%
<b>Total Expenditures</b>	<b>\$5,747,541</b>	<b>\$8,839,755</b>	<b>\$12,517,194</b>	<b>\$12,761,010</b>	<b>\$243,816</b>	<b>1.95%</b>

# Tax Increment Financing Fund Breakdown

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
TAXES	\$6,169,922	\$6,600,528	\$8,965,000	\$10,570,000	\$1,605,000	17.90%
<b>Total Revenues</b>	<b>\$6,169,922</b>	<b>\$6,600,528</b>	<b>\$8,965,000</b>	<b>\$10,570,000</b>	<b>\$1,605,000</b>	<b>17.90%</b>

## Expenditures by Sub-Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
TIF 10 CN-A SURETY	\$432,425	\$429,384	\$500,000	\$510,000	\$10,000	2.00%
TIF 11 BANCROFT	\$62,929	\$59,677	\$80,000	\$90,000	\$10,000	12.50%
TIF 12 UPTOWN-DEKALB	\$240,667	\$250,638	\$380,000	-	-\$380,000	-100.00%
TIF 13 RAVEN CORPORATE	\$216,753	\$209,772	\$250,000	\$310,000	\$60,000	24.00%
TIF 14 HILTON HOTEL	\$242,981	\$253,517	\$295,000	\$320,000	\$25,000	8.47%
TIF 15 SPORTS COMPLEX	\$897,763	\$273,885	-	-	-	-
TIF 16 WHITTIER HEIGHTS	\$351,712	\$372,108	\$485,000	\$550,000	\$65,000	13.40%
TIF 18 PHILLIPS AVE LOFTS	\$178,069	\$169,016	\$205,000	\$220,000	\$15,000	7.32%
TIF 20 WASHINGTON SQUARE	\$358,184	\$370,878	\$585,000	\$625,000	\$40,000	6.84%
TIF 21 CASCADE	\$486,556	\$535,276	\$675,000	\$695,000	\$20,000	2.96%
TIF 23 FOUNDATION PARK	\$2,677,100	\$3,144,501	\$3,265,000	\$3,250,000	-\$15,000	-0.46%
TIF 24 STEEL DISTRICT	-	\$236,583	\$1,015,000	\$1,950,000	\$935,000	92.12%
TIF 25 CHERAPA PLACE II	-	\$320,076	\$1,200,000	\$1,900,000	\$700,000	58.33%
TIF 26 EAST RIDGE DISTRICT	-	-	\$30,000	\$150,000	\$120,000	400.00%
<b>Total Expenditures</b>	<b>\$6,145,138</b>	<b>\$6,625,312</b>	<b>\$8,965,000</b>	<b>\$10,570,000</b>	<b>\$1,605,000</b>	<b>17.90%</b>

# Transit Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
GOVERNMENT SHARED	\$6,699,305	\$8,400,134	\$4,784,726	\$4,944,060	\$159,334	3.33%
MISCELLANEOUS	\$38,540	\$63,681	-	-	-	-
OTHER FINANCING	\$7,726,599	\$8,456,807	\$9,413,511	\$10,400,416	\$986,905	10.48%
<b>Total Revenues</b>	<b>\$14,464,444</b>	<b>\$16,920,622</b>	<b>\$14,198,237</b>	<b>\$15,344,476</b>	<b>\$1,146,239</b>	<b>8.07%</b>

Note: The reported revenues for 2023 do not include amounts generated from service concession accounts.

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$110,404	\$119,167	\$123,532	\$131,246	\$7,714	6.24%
PROFESSIONAL SERVICES	\$10,769,533	\$12,704,698	\$14,038,164	\$14,545,183	\$507,019	3.61%
RENTALS	\$54,259	\$66,759	\$62,519	-	-\$62,519	-100.00%
REPAIR & MAINTENANCE	\$708	\$119,664	\$1,300,000	\$1,300,000	-	0.00%
SUPPLIES & MATERIALS	\$31	-	-	-	-	-
TRAINING	-	-	-	\$3,125	\$3,125	-
UTILITIES	\$2,681	\$1,555	-	-	-	-
CAPITAL INFRASTRUCTURE & EQUIP	\$5,440,522	\$694,260	\$200,000	\$2,045,000	\$1,845,000	922.50%
MISCELLANEOUS	\$36,037	\$61,361	-	-	-	-
<b>Total Expenditures</b>	<b>\$16,414,175</b>	<b>\$13,767,463</b>	<b>\$15,724,215</b>	<b>\$18,024,554</b>	<b>\$2,300,339</b>	<b>14.63%</b>



# Power and Distribution Fund Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
GOVERNMENT SHARED	\$16,377	-	-	-	-	-
CHARGES	\$10,500,614	\$10,304,567	\$12,527,293	\$11,568,467	-\$958,826	-7.65%
FINES	\$740	\$740	\$258	\$258	-	0.00%
INVESTMENT INCOME	\$384,493	\$422,497	\$50,000	\$150,000	\$100,000	200.00%
MISCELLANEOUS	\$45,684	\$42,551	\$14,152	\$14,152	-	0.00%
<b>Total Revenues</b>	<b>\$10,947,907</b>	<b>\$10,770,355</b>	<b>\$12,591,703</b>	<b>\$11,732,877</b>	<b>-\$858,826</b>	<b>-6.82%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$903,326	\$933,509	\$1,142,549	\$1,063,162	-\$79,387	-6.95%
PROFESSIONAL SERVICES	\$67,012	\$35,585	\$56,593	\$59,243	\$2,650	4.68%
RENTALS	\$195,313	\$255,712	\$270,806	\$279,258	\$8,452	3.12%
REPAIR & MAINTENANCE	\$277,641	\$339,777	\$224,714	\$322,421	\$97,707	43.48%
SUPPLIES & MATERIALS	\$5,845,432	\$5,766,261	\$7,618,131	\$7,334,788	-\$283,343	-3.72%
TRAINING	\$20,651	\$43,892	\$20,015	\$20,015	-	0.00%
UTILITIES	\$26,699	\$28,529	\$24,926	\$25,184	\$258	1.04%
CAPITAL INFRASTRUCTURE & EQUIP	\$2,740,635	\$3,050,026	\$5,520,000	\$2,358,910	-\$3,161,090	-57.27%
DEBT SERVICE	\$25	\$5	\$3,500	\$3,500	-	0.00%
MISCELLANEOUS	\$115,977	-\$52,969	-	-	-	-
<b>Total Expenditures</b>	<b>\$10,192,711</b>	<b>\$10,400,327</b>	<b>\$14,881,234</b>	<b>\$11,466,482</b>	<b>-\$3,414,752</b>	<b>-22.95%</b>

Per accounting standards, principal payments on debt are not actually expensed in the Enterprise Funds. In order to show budget to actual trends, the amounts below are the 2023/24 actual principal payments for right-to-use leases for printers:

2023: \$1,435

2024: \$1,445

Projected Net Income:

2025 : \$1,330,469

2026: \$725,305

# Public Parking Fund Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
CHARGES	\$2,529,745	\$2,517,738	\$2,752,697	\$2,661,675	-\$91,022	-3.31%
FINES	\$514,449	\$460,737	\$534,335	\$515,000	-\$19,335	-3.62%
INVESTMENT INCOME	\$194,100	\$204,873	\$5,000	\$19,994	\$14,994	299.88%
MISCELLANEOUS	\$11,712	\$29,410	\$3,500	\$3,500	-	0.00%
OTHER FINANCING	\$47,422	\$47,422	\$45,552	\$51,506	\$5,954	13.07%
<b>Total Revenues</b>	<b>\$3,297,428</b>	<b>\$3,260,179</b>	<b>\$3,341,084</b>	<b>\$3,251,675</b>	<b>-\$89,409</b>	<b>-2.68%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$562,969	\$533,889	\$798,694	\$746,246	-\$52,448	-6.57%
PROFESSIONAL SERVICES	\$395,741	\$391,281	\$361,922	\$296,318	-\$65,604	-18.13%
RENTALS	\$40,855	\$49,934	\$48,618	\$52,009	\$3,391	6.97%
REPAIR & MAINTENANCE	\$180,087	\$572,192	\$400,225	\$560,891	\$160,666	40.14%
SUPPLIES & MATERIALS	\$127,743	\$103,030	\$104,926	\$103,426	-\$1,500	-1.43%
TRAINING	\$695	\$1,256	\$3,500	\$3,500	-	0.00%
UTILITIES	\$118,714	\$128,149	\$124,832	\$132,327	\$7,495	6.00%
CAPITAL INFRASTRUCTURE & EQUIP	-	-	\$130,000	\$204,000	\$74,000	56.92%
DEBT SERVICE	\$486,161	\$453,992	\$1,511,805	\$1,641,816	\$130,011	8.60%
MISCELLANEOUS	\$24,321	\$10,389	\$8,000	\$20,000	\$12,000	150.00%
<b>Total Expenditures</b>	<b>\$1,937,286</b>	<b>\$2,244,113</b>	<b>\$3,492,522</b>	<b>\$3,760,533</b>	<b>\$268,011</b>	<b>7.67%</b>

Per accounting standards, principal payments on debt are not actually expensed in the Enterprise Funds. In order to show budget to actual trends, the amounts below are the 2023/24 actual principal payments primarily related to issued bonds:

2023: \$1,086,410

2024: \$1,196,418

Projected Net Income:

2025 : (\$231,434)

2026: (\$349,858)

# Landfill Fund Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
LICENSES AND PERMITS	\$35,150	\$72,475	\$30,250	\$30,250	-	0.00%
GOVERNMENT SHARED	\$12,822	-	-	\$350,000	\$350,000	-
CHARGES	\$13,004,247	\$14,060,241	\$13,096,077	\$13,796,919	\$700,842	5.35%
INVESTMENT INCOME	\$1,064,931	\$1,060,328	\$80,000	\$80,000	-	0.00%
CONTRIBUTIONS	\$67	-	-	-	-	-
MISCELLANEOUS	\$241,858	\$196,908	\$157,000	\$157,000	-	0.00%
<b>Total Revenues</b>	<b>\$14,359,076</b>	<b>\$15,389,952</b>	<b>\$13,363,327</b>	<b>\$14,414,169</b>	<b>\$1,050,842</b>	<b>7.86%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$2,609,141	\$2,779,936	\$3,010,140	\$3,255,431	\$245,291	8.15%
PROFESSIONAL SERVICES	\$2,203,307	\$2,559,651	\$2,868,610	\$2,763,866	-\$104,744	-3.65%
RENTALS	\$1,888,973	\$2,372,380	\$2,867,026	\$3,053,506	\$186,480	6.50%
REPAIR & MAINTENANCE	\$1,239,058	\$1,051,504	\$1,218,407	\$1,088,407	-\$130,000	-10.67%
SUPPLIES & MATERIALS	\$862,078	\$755,395	\$977,432	\$985,622	\$8,190	0.84%
TRAINING	\$23,851	\$30,545	\$26,228	\$14,403	-\$11,825	-45.09%
UTILITIES	\$299,655	\$342,551	\$371,840	\$372,855	\$1,015	0.27%
CAPITAL INFRASTRUCTURE & EQUIP	\$3,940,039	\$7,817,425	\$2,197,000	\$3,143,000	\$946,000	43.06%
DEBT SERVICE	\$81	\$17	\$10,973	\$10,973	-	0.00%
BENEFIT PAYMENTS	-	\$2,042	-	-	-	-
MISCELLANEOUS	\$537,148	\$549,605	\$450,000	\$450,000	-	0.00%
<b>Total Expenditures</b>	<b>\$13,603,331</b>	<b>\$18,261,053</b>	<b>\$13,997,656</b>	<b>\$15,138,062</b>	<b>\$1,140,406</b>	<b>8.15%</b>

Per accounting standards, principal payments on debt are not actually expensed in the Enterprise Funds. In order to show budget to actual trends, the amounts below are the 2023/24 actual principal payments for right-to-use leases for printers:

2023: \$4,676

2024: \$4,702

Projected Net Income:

2025: (\$1,351,329)

2026: (\$494,893)

# Water Fund Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
GOVERNMENT SHARED	\$1,251	-	-	-	-	-
CHARGES	\$44,886,744	\$44,596,937	\$46,876,008	\$47,428,968	\$552,960	1.18%
FINES	\$9,400	\$13,600	\$4,200	\$4,200	-	0.00%
INVESTMENT INCOME	\$922,498	\$1,457,384	\$181,800	\$581,800	\$400,000	220.02%
MISCELLANEOUS	\$3,014,273	\$3,652,871	\$1,123,000	\$1,123,000	-	0.00%
OTHER FINANCING	\$56,978	\$56,978	-	-	-	-
<b>Total Revenues</b>	<b>\$48,891,144</b>	<b>\$49,777,770</b>	<b>\$48,185,008</b>	<b>\$49,137,968</b>	<b>\$952,960</b>	<b>1.98%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$7,143,863	\$7,666,464	\$8,437,578	\$9,002,907	\$565,329	6.70%
PROFESSIONAL SERVICES	\$1,297,293	\$1,158,032	\$1,642,519	\$1,026,457	-\$616,062	-37.51%
RENTALS	\$546,022	\$739,338	\$1,028,534	\$1,039,647	\$11,113	1.08%
REPAIR & MAINTENANCE	\$1,487,771	\$1,883,598	\$2,077,827	\$1,917,021	-\$160,806	-7.74%
SUPPLIES & MATERIALS	\$8,685,326	\$9,455,108	\$9,125,510	\$11,094,925	\$1,969,415	21.58%
TRAINING	\$44,388	\$54,226	\$84,864	\$84,864	-	0.00%
UTILITIES	\$1,370,440	\$1,550,088	\$1,847,958	\$1,849,478	\$1,520	0.08%
CAPITAL INFRASTRUCTURE & EQUIP	\$12,744,504	\$10,603,167	\$17,831,729	\$30,562,890	\$12,731,161	71.40%
DEBT SERVICE	\$912,729	\$753,643	\$4,683,400	\$7,778,400	\$3,095,000	66.08%
MISCELLANEOUS	\$174,542	\$40,793	-	-	-	-
<b>Total Expenditures</b>	<b>\$34,406,879</b>	<b>\$33,904,458</b>	<b>\$46,759,919</b>	<b>\$64,356,590</b>	<b>\$17,596,671</b>	<b>37.63%</b>

Per accounting standards, principal payments on debt are not actually expensed in the Enterprise Funds. In order to show budget to actual trends, the amounts below are the 2023/24 actual principal payments for bonds issued to secure future water sources:

2023: \$3,105,895

2024: \$3,956,547

Projected Net Income:

2025: \$12,849,819

2026: \$8,937,268

# Water Reclamation Fund Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
GOVERNMENT SHARED	\$29,692,361	\$8,000,000	-	-	-	-
CHARGES	\$40,420,824	\$45,606,455	\$44,849,549	\$47,927,515	\$3,077,966	6.86%
INVESTMENT INCOME	\$1,096,909	\$1,635,364	\$255,194	\$455,194	\$200,000	78.37%
CONTRIBUTIONS	-	\$2,161,768	-	-	-	-
MISCELLANEOUS	\$2,443,404	\$2,784,739	\$2,097,350	\$2,097,350	-	0.00%
OTHER FINANCING	-	-	\$35,305,000	\$59,976,000	\$24,671,000	69.88%
<b>Total Revenues</b>	<b>\$73,653,497</b>	<b>\$60,188,326</b>	<b>\$82,507,093</b>	<b>\$110,456,059</b>	<b>\$27,948,966</b>	<b>33.87%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$6,432,343	\$6,901,199	\$7,657,360	\$7,836,997	\$179,637	2.35%
PROFESSIONAL SERVICES	\$1,083,658	\$1,060,778	\$1,028,126	\$885,309	-\$142,817	-13.89%
RENTALS	\$1,322,185	\$1,233,393	\$1,761,364	\$1,765,461	\$4,097	0.23%
REPAIR & MAINTENANCE	\$1,151,487	\$1,563,500	\$1,659,892	\$1,474,482	-\$185,410	-11.17%
SUPPLIES & MATERIALS	\$1,661,183	\$1,652,279	\$2,212,705	\$2,232,705	\$20,000	0.90%
TRAINING	\$68,392	\$102,736	\$62,863	\$62,863	-	0.00%
UTILITIES	\$2,451,865	\$2,092,965	\$2,743,308	\$3,264,437	\$521,129	19.00%
CAPITAL INFRASTRUCTURE & EQUIP	\$107,236,238	\$103,480,396	\$50,541,500	\$68,344,700	\$17,803,200	35.22%
DEBT SERVICE	\$1,498,053	\$3,139,725	\$13,387,463	\$18,719,249	\$5,331,786	39.83%
TRANSFERS	\$267,649	\$135,063	-	-	-	-
MISCELLANEOUS	\$415,190	\$336,852	-	-	-	-
<b>Total Expenditures</b>	<b>\$123,588,243</b>	<b>\$121,698,887</b>	<b>\$81,054,581</b>	<b>\$104,586,204</b>	<b>\$23,531,623</b>	<b>29.03%</b>

Per accounting standards, principal payments on debt are not actually expensed in the Enterprise Funds. In order to show budget to actual trends, the amounts below are the 2023/24 actual principal payments for state revolving loans (SRF) issued for infrastructure investments:

2023: \$11,500,033

2024: \$11,904,857

Projected Net Income:

2025: \$11,285,938

2026: \$8,835,480

# Fleet Management Fund Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
GOVERNMENT SHARED	\$11,416	-	-	-	-	-
CHARGES	\$16,929,718	\$17,506,781	\$19,990,553	\$20,869,570	\$879,017	4.40%
INVESTMENT INCOME	\$288,066	\$431,633	\$40,000	\$40,000	-	0.00%
MISCELLANEOUS	\$1,397,108	\$551,520	\$504,500	\$504,500	-	0.00%
OTHER FINANCING	\$250,000	\$250,000	\$250,000	\$250,000	-	0.00%
<b>Total Revenues</b>	<b>\$18,876,308</b>	<b>\$18,739,933</b>	<b>\$20,785,053</b>	<b>\$21,664,070</b>	<b>\$879,017</b>	<b>4.23%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$3,062,047	\$3,049,236	\$3,411,771	\$3,333,298	-\$78,473	-2.30%
PROFESSIONAL SERVICES	\$222,565	\$173,385	\$185,909	\$209,142	\$23,233	12.50%
RENTALS	\$176,275	\$212,006	\$163,751	\$154,191	-\$9,560	-5.84%
REPAIR & MAINTENANCE	\$1,947,557	\$1,897,938	\$1,618,109	\$1,738,109	\$120,000	7.42%
SUPPLIES & MATERIALS	\$5,736,895	\$5,146,314	\$5,549,117	\$5,549,117	-	0.00%
TRAINING	\$13,058	\$17,912	\$16,407	\$16,407	-	0.00%
UTILITIES	\$40,606	\$43,963	\$42,466	\$42,466	-	0.00%
CAPITAL INFRASTRUCTURE & EQUIP	\$6,302,637	\$5,656,563	\$4,687,000	\$10,316,000	\$5,629,000	120.10%
DEBT SERVICE	\$35	\$7	\$2,812	\$2,812	-	0.00%
MISCELLANEOUS	\$26,947	-\$7,430	-	-	-	-
<b>Total Expenditures</b>	<b>\$17,528,623</b>	<b>\$16,189,894</b>	<b>\$15,677,342</b>	<b>\$21,361,543</b>	<b>\$5,684,201</b>	<b>36.26%</b>

Per accounting standards, principal payments on debt are not actually expensed in the Internal Service Funds. In order to show budget to actual trends, the amounts below are the 2023/24 actual principal payments for right-to-use leases primarily for printers:

2023: \$2,044

2024: \$2,056

Projected Net Income:

2025: \$5,494,711

2026: \$6,318,527

# Health Benefits Fund Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
CHARGES	\$24,124,615	\$25,444,437	\$29,394,023	\$30,579,587	\$1,185,564	4.03%
INVESTMENT INCOME	\$750,624	\$765,082	\$200,000	\$400,000	\$200,000	100.00%
<b>Total Revenues</b>	<b>\$24,875,239</b>	<b>\$26,209,519</b>	<b>\$29,594,023</b>	<b>\$30,979,587</b>	<b>\$1,385,564</b>	<b>4.68%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$183,575	\$205,307	\$209,973	\$215,633	\$5,660	2.70%
PROFESSIONAL SERVICES	\$1,920,720	\$2,235,410	\$2,231,893	\$2,712,663	\$480,770	21.54%
TRAINING	-	-	\$1,526	-	-\$1,526	-100.00%
BENEFIT PAYMENTS	\$23,326,671	\$24,468,282	\$25,840,640	\$25,972,274	\$131,634	0.51%
MISCELLANEOUS	\$10,377	\$11,454	\$11,616	\$13,634	\$2,018	17.37%
<b>Total Expenditures</b>	<b>\$25,441,343</b>	<b>\$26,920,452</b>	<b>\$28,295,648</b>	<b>\$28,914,205</b>	<b>\$618,557</b>	<b>2.19%</b>

## Projected Net Income:

2025: \$1,298,375

2026: \$2,065,382



# Workers' Compensation Fund Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
CHARGES	\$1,563,365	\$1,571,225	\$1,567,884	\$1,885,470	\$317,586	20.26%
INVESTMENT INCOME	\$245,941	\$266,504	\$5,000	\$5,000	-	0.00%
MISCELLANEOUS	\$14,780	\$3,030	-	-	-	-
<b>Total Revenues</b>	<b>\$1,824,086</b>	<b>\$1,840,759</b>	<b>\$1,572,884</b>	<b>\$1,890,470</b>	<b>\$317,586</b>	<b>20.19%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$174,316	\$172,106	\$186,288	\$213,184	\$26,896	14.44%
PROFESSIONAL SERVICES	\$360,199	\$402,818	\$520,118	\$511,000	-\$9,118	-1.75%
RENTALS	\$6	\$252	\$300	\$300	-	0.00%
SUPPLIES & MATERIALS	\$94,152	\$82,522	\$91,650	\$98,250	\$6,600	7.20%
TRAINING	\$3,085	\$11,863	\$6,900	\$5,400	-\$1,500	-21.74%
BENEFIT PAYMENTS	\$1,244,089	\$1,402,322	\$1,100,000	\$1,450,000	\$350,000	31.82%
MISCELLANEOUS	\$19,570	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,895,415</b>	<b>\$2,071,884</b>	<b>\$1,905,256</b>	<b>\$2,278,134</b>	<b>\$372,878</b>	<b>19.57%</b>

## Projected Net Income:

2025: (\$332,372)

2026: (\$387,664)

# Risk Management Fund Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
GOVERNMENT SHARED	\$172,758	\$320	-	-	-	-
CHARGES	\$2,962,483	\$2,176,713	\$2,429,000	\$2,769,660	\$340,660	14.02%
INVESTMENT INCOME	\$114,142	\$136,588	\$10,000	\$10,000	-	0.00%
MISCELLANEOUS	\$180,973	\$83,831	-	-	-	-
<b>Total Revenues</b>	<b>\$3,430,355</b>	<b>\$2,397,452</b>	<b>\$2,439,000</b>	<b>\$2,779,660</b>	<b>\$340,660</b>	<b>13.97%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$165,879	\$241,767	\$205,847	\$228,090	\$22,243	10.81%
PROFESSIONAL SERVICES	\$2,045,022	\$2,373,793	\$2,358,130	\$2,863,000	\$504,870	21.41%
RENTALS	-	-	\$600	\$600	-	0.00%
REPAIR & MAINTENANCE	\$686,165	\$544,478	-	-	-	-
SUPPLIES & MATERIALS	\$16,500	\$2,678	\$3,500	\$3,500	-	0.00%
TRAINING	\$4,163	\$7,084	\$7,825	\$4,825	-\$3,000	-38.34%
UTILITIES	\$1,354	\$920	-	-	-	-
MISCELLANEOUS	\$271,053	\$238,071	\$220,000	\$220,000	-	0.00%
<b>Total Expenditures</b>	<b>\$3,190,135</b>	<b>\$3,408,791</b>	<b>\$2,795,902</b>	<b>\$3,320,015</b>	<b>\$524,113</b>	<b>18.75%</b>

## Projected Net Income:

2025: (\$356,902)

2026: (\$540,365)

# Enterprise Network Technology Fund Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
GOVERNMENT SHARED	\$89,561	-	-	-	-	-
CHARGES	\$6,167,525	\$8,350,652	\$7,020,441	\$7,257,795	\$237,354	3.38%
INVESTMENT INCOME	\$99,804	\$162,983	\$4,000	\$4,000	-	0.00%
CONTRIBUTIONS	-	-	\$182,000	\$186,000	\$4,000	2.20%
MISCELLANEOUS	-\$68	\$31,720	-	-	-	-
OTHER FINANCING	-	-\$29,502	-	-	-	-
<b>Total Revenues</b>	<b>\$6,356,822</b>	<b>\$8,515,854</b>	<b>\$7,206,441</b>	<b>\$7,447,795</b>	<b>\$241,354</b>	<b>3.35%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
PROFESSIONAL SERVICES	\$1,199,326	\$1,306,294	\$1,591,251	\$1,177,000	-\$414,251	-26.03%
RENTALS	\$27,731	\$33,657	\$43,000	\$43,000	-	0.00%
REPAIR & MAINTENANCE	\$188	\$554	-	-	-	-
SUPPLIES & MATERIALS	\$4,220,518	\$4,258,316	\$2,567,558	\$3,513,866	\$946,308	36.86%
TRAINING	\$7,020	-	-	-	-	-
UTILITIES	\$165,253	\$118,176	\$15,000	\$15,000	-	0.00%
CAPITAL INFRASTRUCTURE & EQUIP	\$457,250	\$544,763	\$1,035,000	\$1,600,000	\$565,000	54.59%
DEBT SERVICE	\$42,337	\$46,228	\$1,276,423	\$1,276,423	-	0.00%
<b>Total Expenditures</b>	<b>\$6,119,622</b>	<b>\$6,307,987</b>	<b>\$6,528,232</b>	<b>\$7,625,289</b>	<b>\$1,097,057</b>	<b>16.80%</b>

Per accounting standards, principal payments on debt are not actually expensed in the Internal Service Funds. In order to show budget to actual trends, the amounts below are the 2023/24 actual principal payments for right-to-use leases primarily for printers and software applications:

2023: \$1,278,397

2024: \$1,536,576

Projected Net Income:

2025: \$813,209

2026: \$522,506

# Centralized Facilities Fund Breakdown by Category

## Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
GOVERNMENT SHARED	\$80,503	\$74,415	\$83,000	\$83,000	-	0.00%
CHARGES	\$6,628,100	\$6,988,600	\$8,536,637	\$8,636,637	\$100,000	1.17%
INVESTMENT INCOME	\$221,220	\$294,275	\$25,000	\$25,000	-	0.00%
CONTRIBUTIONS	-	\$144,632	-	-	-	-
MISCELLANEOUS	\$70	\$17,545	-	-	-	-
OTHER FINANCING	\$2,600,000	\$2,438,703	\$2,678,475	\$1,708,832	-\$969,643	-36.20%
<b>Total Revenues</b>	<b>\$9,529,893</b>	<b>\$9,958,170</b>	<b>\$11,323,112</b>	<b>\$10,453,469</b>	<b>-\$869,643</b>	<b>-7.68%</b>

## Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$2,137,113	\$2,498,541	\$2,712,902	\$2,921,436	\$208,534	7.69%
PROFESSIONAL SERVICES	\$180,525	\$57,296	\$3,250	\$53,250	\$50,000	1,538.46%
RENTALS	\$260,812	\$323,800	\$316,258	\$276,765	-\$39,493	-12.49%
REPAIR & MAINTENANCE	\$2,827,457	\$2,000,390	\$4,763,126	\$4,237,626	-\$525,500	-11.03%
SUPPLIES & MATERIALS	\$378,972	\$732,470	\$257,407	\$269,907	\$12,500	4.86%
TRAINING	\$1,419	\$9,271	\$4,480	\$4,480	-	0.00%
UTILITIES	\$1,300,707	\$1,452,991	\$1,847,694	\$1,965,377	\$117,683	6.37%
CAPITAL INFRASTRUCTURE & EQUIP	\$3,152,432	\$1,023,288	\$3,158,000	\$5,254,000	\$2,096,000	66.37%
DEBT SERVICE	\$14,353	\$3,994	\$18,828	\$303,828	\$285,000	1,513.70%
MISCELLANEOUS	\$1,728	\$1,836	\$1,500	\$1,500	-	0.00%
<b>Total Expenditures</b>	<b>\$10,255,518</b>	<b>\$8,103,878</b>	<b>\$13,083,445</b>	<b>\$15,288,170</b>	<b>\$2,204,725</b>	<b>16.85%</b>

Per accounting standards, principal payments on debt are not actually expensed in the Internal Service Funds. In order to show budget to actual trends, the amounts below are the 2023/24 actual principal payments for right-to-use leases, primarily leased report-to-work facilities:

2023: \$70,286

2024: \$53,728

Projected Net Income:

2025: \$1,027,667

2026: \$49,300

# Employees' Pension Fund Breakdown by Category

## Revenues by Category

### Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
INVESTMENT INCOME	\$70,774,101	\$60,133,549	\$42,000,000	\$42,000,000	-	0.00%
CONTRIBUTIONS	\$11,928,798	\$12,725,859	\$13,156,985	\$13,711,827	\$554,842	4.22%
<b>Total Revenues</b>	<b>\$82,702,898</b>	<b>\$72,859,408</b>	<b>\$55,156,985</b>	<b>\$55,711,827</b>	<b>\$554,842</b>	<b>1.01%</b>

### Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$166,606	\$198,581	\$191,548	\$183,724	-\$7,824	-4.08%
PROFESSIONAL SERVICES	\$1,017,152	\$1,020,864	\$1,276,221	\$1,077,162	-\$199,059	-15.60%
SUPPLIES & MATERIALS	-	-	\$200	\$200	-	0.00%
TRAINING	-	\$646	\$550	\$700	\$150	27.27%
BENEFIT PAYMENTS	\$30,396,520	\$31,918,518	\$38,986,147	\$39,668,776	\$682,629	1.75%
<b>Total Expenditures</b>	<b>\$31,580,279</b>	<b>\$33,138,609</b>	<b>\$40,454,666</b>	<b>\$40,930,562</b>	<b>\$475,896</b>	<b>1.18%</b>

### Revenues by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
EMPLOYEE'S	\$82,702,898	\$72,859,408	\$55,156,985	\$55,711,827	\$554,842	1.01%
<b>Total Revenues</b>	<b>\$82,702,898</b>	<b>\$72,859,408</b>	<b>\$55,156,985</b>	<b>\$55,711,827</b>	<b>\$554,842</b>	<b>1.01%</b>

### Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change
EMPLOYEE'S	\$31,580,278.78	\$33,138,608.98	\$40,454,666.09	\$40,930,561.50	\$475,895.41
<b>Total Expenditures</b>	<b>\$31,580,278.78</b>	<b>\$33,138,608.98</b>	<b>\$40,454,666.09</b>	<b>\$40,930,561.50</b>	<b>\$475,895.41</b>

Category (continued from above)

	% Change
EMPLOYEE'S	1.18%
<b>Total Expenditures</b>	<b>1.18%</b>

# Firefighters' Pension Fund Breakdown by Category

## Revenues by Category

### Revenues by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
INVESTMENT INCOME	\$25,624,533	\$21,873,119	\$15,250,000	\$15,500,000	\$250,000	1.64%
CONTRIBUTIONS	\$4,604,427	\$5,182,886	\$5,275,945	\$5,565,516	\$289,571	5.49%
<b>Total Revenues</b>	<b>\$30,228,960</b>	<b>\$27,056,005</b>	<b>\$20,525,945</b>	<b>\$21,065,516</b>	<b>\$539,571</b>	<b>2.63%</b>

### Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
WAGES & BENEFITS	\$106,723	\$126,580	\$121,073	\$181,465	\$60,392	49.88%
PROFESSIONAL SERVICES	\$421,821	\$425,418	\$525,148	\$477,541	-\$47,607	-9.07%
SUPPLIES & MATERIALS	-	-	\$250	\$250	-	0.00%
TRAINING	-	\$525	\$1,725	\$1,500	-\$225	-13.04%
BENEFIT PAYMENTS	\$10,623,804	\$11,176,986	\$12,416,040	\$13,223,966	\$807,926	6.51%
<b>Total Expenditures</b>	<b>\$11,152,348</b>	<b>\$11,729,509</b>	<b>\$13,064,236</b>	<b>\$13,884,722</b>	<b>\$820,486</b>	<b>6.28%</b>

### Revenues by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
FIREFIGHTERS'	\$30,228,960	\$27,056,005	\$20,525,945	\$21,065,516	\$539,571	2.63%
<b>Total Revenues</b>	<b>\$30,228,960</b>	<b>\$27,056,005</b>	<b>\$20,525,945</b>	<b>\$21,065,516</b>	<b>\$539,571</b>	<b>2.63%</b>

### Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change
FIREFIGHTERS'	\$11,152,347.74	\$11,729,508.59	\$13,064,235.91	\$13,884,722.00	\$820,486.09
<b>Total Expenditures</b>	<b>\$11,152,347.74</b>	<b>\$11,729,508.59</b>	<b>\$13,064,235.91</b>	<b>\$13,884,722.00</b>	<b>\$820,486.09</b>

Category (continued from above) ↑

	% Change
FIREFIGHTERS'	6.28%
<b>Total Expenditures</b>	<b>6.28%</b>

Full-Time Positions by Department	2023 New Positions	2024 New Positions	2025 New Positions	2025* Budget	Recalibration Adjustments	2026 New Positions	2026 Budget
<b>General Government</b>							
Mayor	1			5	-1		4
City Council				15			15
City Attorney's Office	2		1	18	-1		17
Human Resources	1	1		19			19
Finance	2	1		33			33
Facilities Management	1	3	1	32			32
Innovation & Technology	3	4	1	50			50
Communications			1	22	-1		21
<b>Total General Government</b>	<b>10</b>	<b>9</b>	<b>4</b>	<b>194</b>	<b>-3</b>	<b>0</b>	<b>191</b>
<b>Public Safety</b>							
Fire	2	1		228		15	243
Metro Communications				55		2	57
Police	5	7	7	339	-1	7	345
<b>Total Public Safety</b>	<b>7</b>	<b>8</b>	<b>7</b>	<b>623</b>	<b>-1</b>	<b>24</b>	<b>646</b>
<b>Highways and Streets</b>							
Public Works							
Administration			1	9			9
Engineering				49			49
Street Maintenance	2	1		52			52
Street Lights and Traffic				13			13
Storm Drainage and Levee		1		16		1	17
<b>Total Highways and Streets</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>139</b>	<b>0</b>	<b>1</b>	<b>140</b>
<b>Public Health</b>	<b>1</b>	<b>0</b>		<b>86</b>	<b>-3</b>	<b>0</b>	<b>83</b>
<b>Culture and Recreation</b>							
Libraries	1		1	64	-1		63
Parks & Recreation	2	1	10	91			91
<b>Total Culture and Recreation</b>	<b>3</b>	<b>1</b>	<b>11</b>	<b>155</b>	<b>-1</b>	<b>0</b>	<b>154</b>
<b>Urban and Economic Development</b>							
Planning & Development Services	2	2		58			58
Affordable Housing			1	8			8
<b>Total Urban and Economic Development</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>66</b>	<b>0</b>	<b>0</b>	<b>66</b>
<b>Enterprise</b>							
Fleet Management				26			26
Power and Distribution			1	15			15
Public Parking				8			8
Sanitary Landfill/Environmental	2		1	29		1	30
Water	1	1	1	71		1	72
Water Reclamation	1	1	1	58		1	59
<b>Total Enterprise</b>	<b>4</b>	<b>2</b>	<b>4</b>	<b>207</b>	<b>0</b>	<b>3</b>	<b>210</b>
<b>Total</b>	<b>29</b>	<b>24</b>	<b>28</b>	<b>1469</b>	<b>-8</b>	<b>28</b>	<b>1489</b>

## FULL-TIME POSITIONS BY DEPARTMENT

\*2025 Budget has been updated to reflect an application specialist moving from Finance to Innovation and Technology, and a Fire Plans Examiner moving to Planning and Development.

2026 NEW POSITIONS	
<b>Metro 911 Operators (2)</b>	<b>Firefighter (15)</b>
<b>Police Officer (6) Forensic Specialist (1)</b>	<b>Landfill Equipment Operator (1)</b>
<b>Water Distribution Technician (1)</b>	<b>Drainage and Water Reclamation Sewer Collections Technician (2)</b>



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