CITY OF SIOUX FALLS

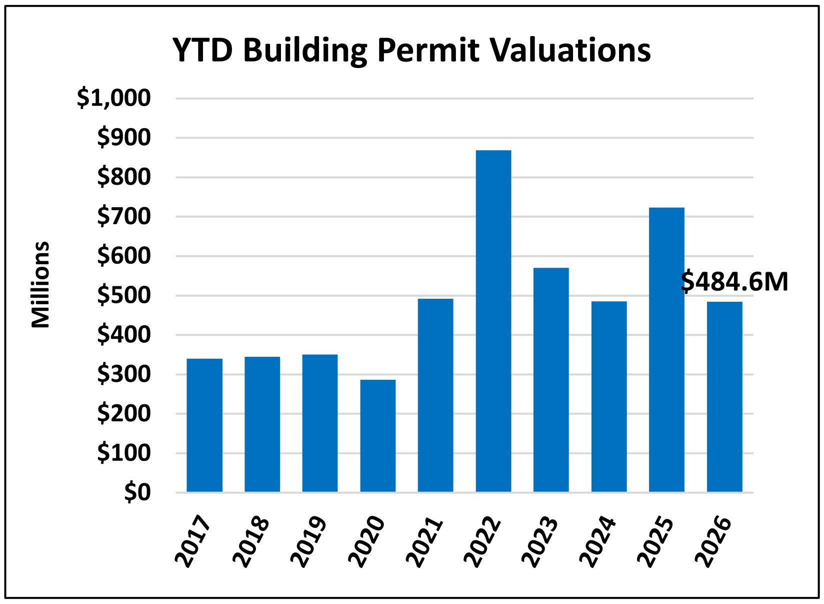
MONTHLY FINANCIAL STATUS REPORT

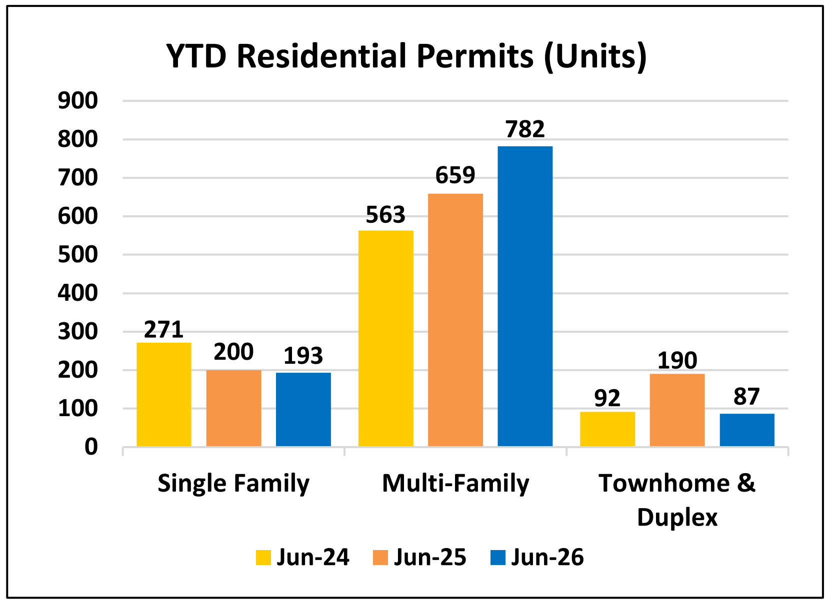
(Unaudited)

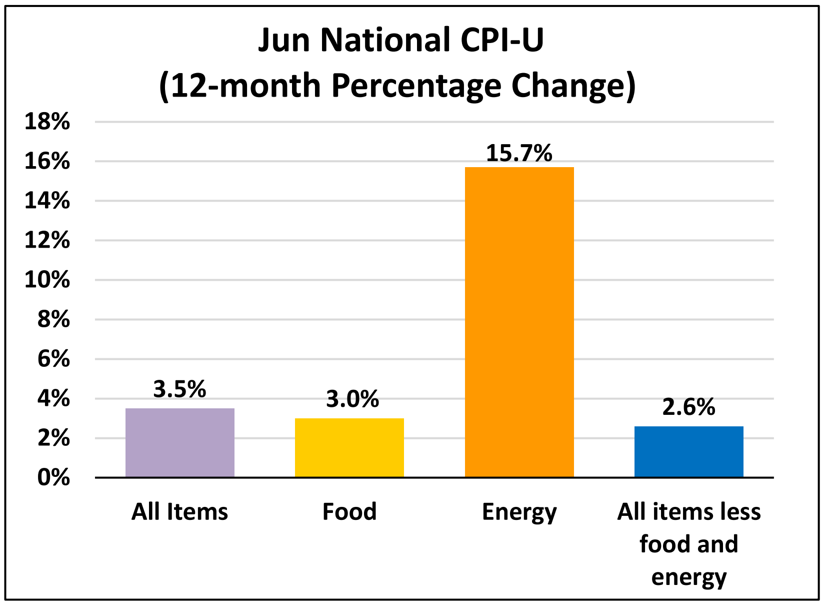
June 30, 2026

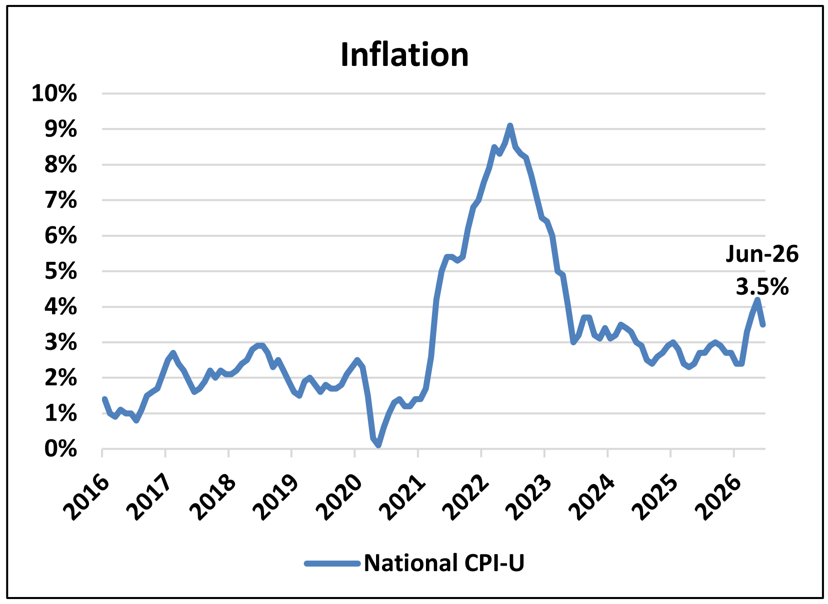
CITY OF SIOUX FALLS

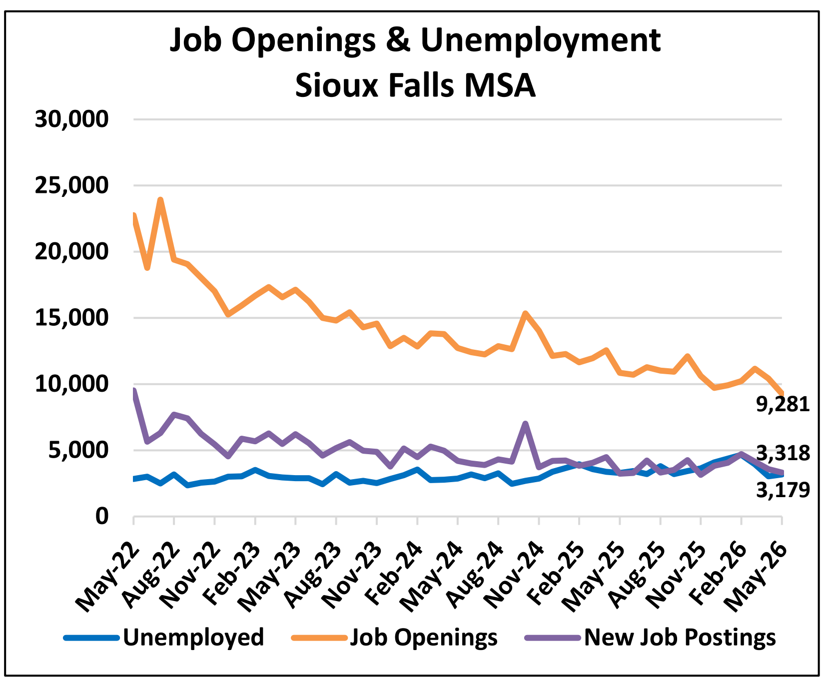
Prepared by the Finance Department

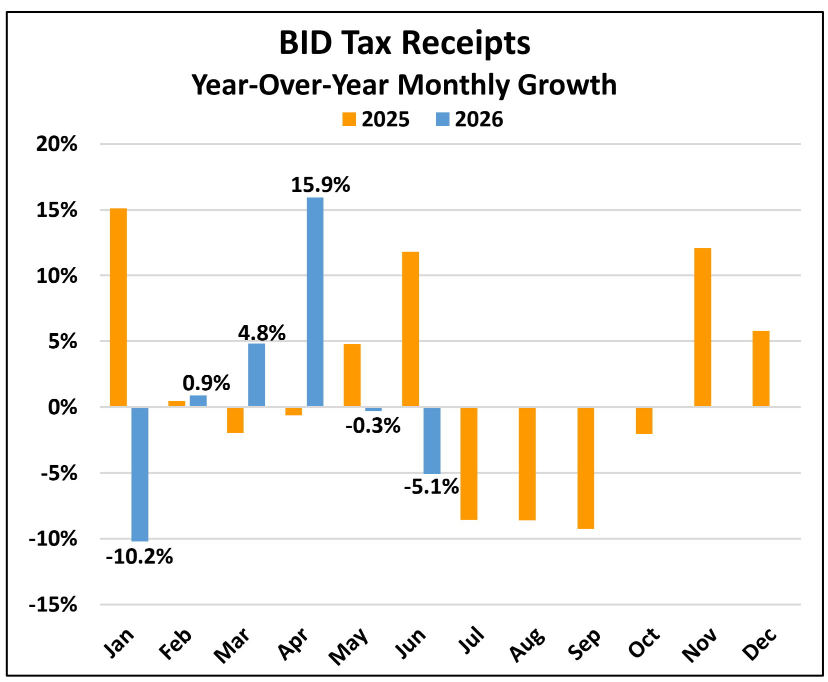








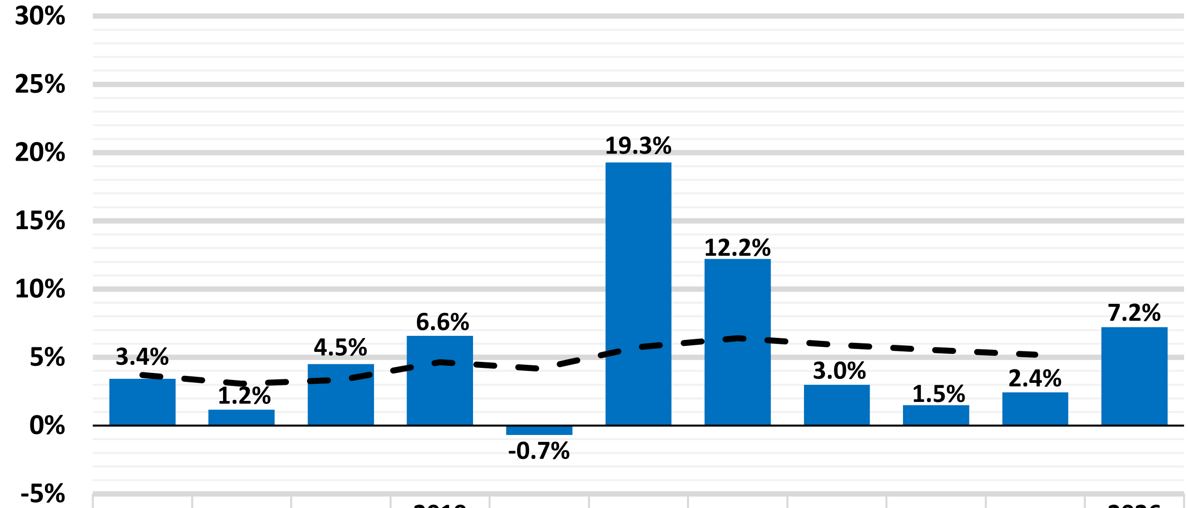




Unemployment Rate	Feb-26	Mar-26	Apr-26	May-26
City MSA	2.6%	2.3%	1.7%	1.8%
State	2.7%	2.2%	1.7%	1.8%
National	4.7%	4.3%	4.0%	4.1%

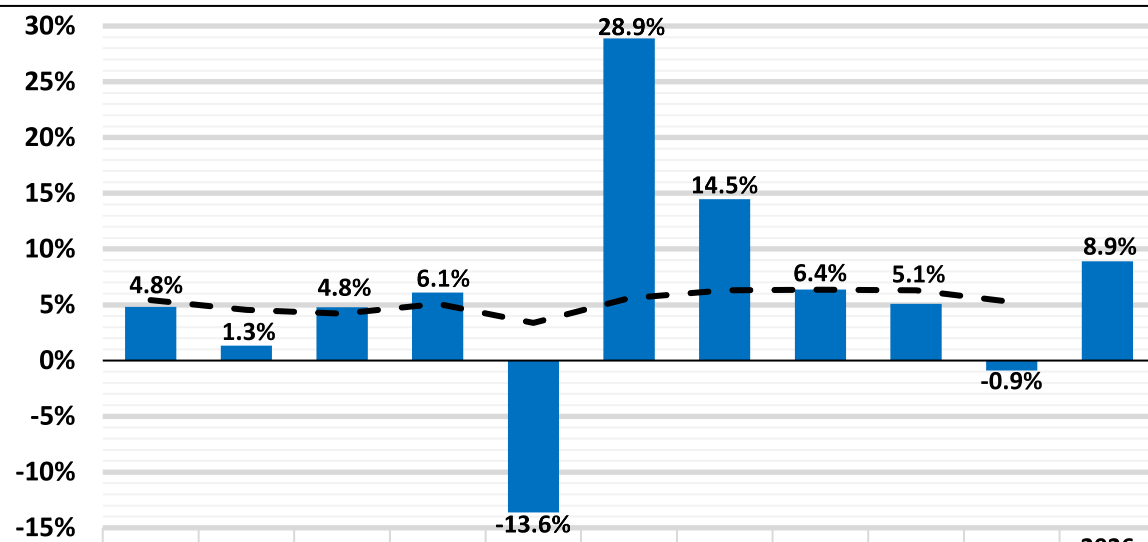
YTD % Change	Mar-26	Apr-26	May-26	Jun-26
BID Tax	-1.7%	3.3%	2.4%	0.8%
Lodging Tax	4.0%	6.6%	7.7%	7.4%

Sales Tax Growth
(less Audits)



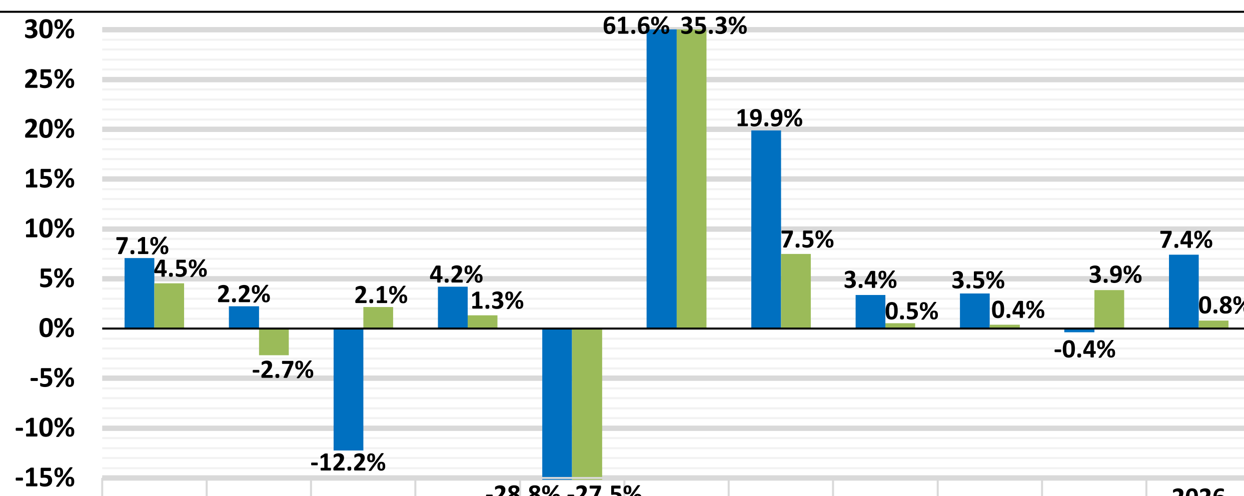
	2016	2017	2018	2019 *	2020	2021	2022	2023	2024	2025	2026 YTD
Annual Growth	3.4%	1.2%	4.5%	6.6%	-0.7%	19.3%	12.2%	3.0%	1.5%	2.4%	7.2%
10 Yr Annual Growth	3.7%	3.1%	3.3%	4.6%	4.2%	5.7%	6.4%	5.9%	5.5%	5.2%	

Entertainment Tax Growth
(less audits)



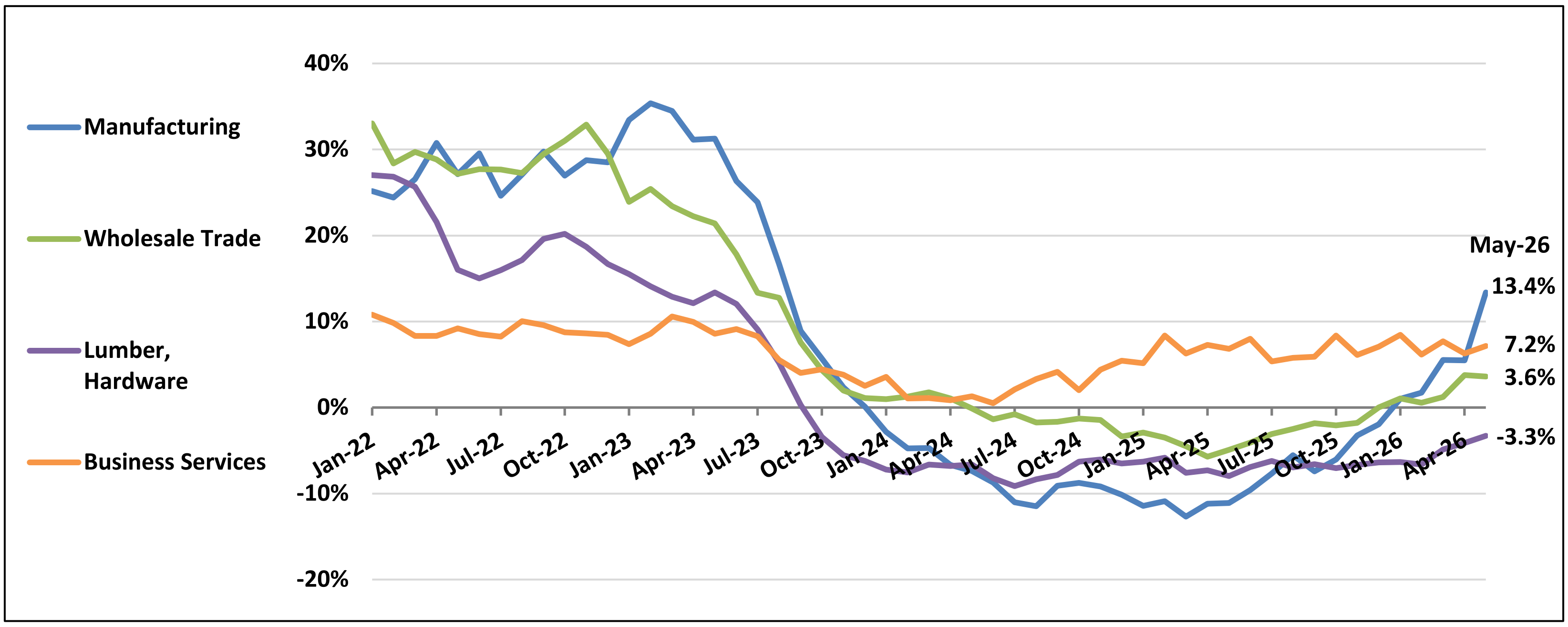
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 YTD
Annual Growth	4.8%	1.3%	4.8%	6.1%	-13.6%	28.9%	14.5%	6.4%	5.1%	-0.9%	8.9%
10 Yr Annual Growth	5.4%	4.6%	4.2%	5.1%	3.4%	5.6%	6.3%	6.4%	6.3%	5.2%	

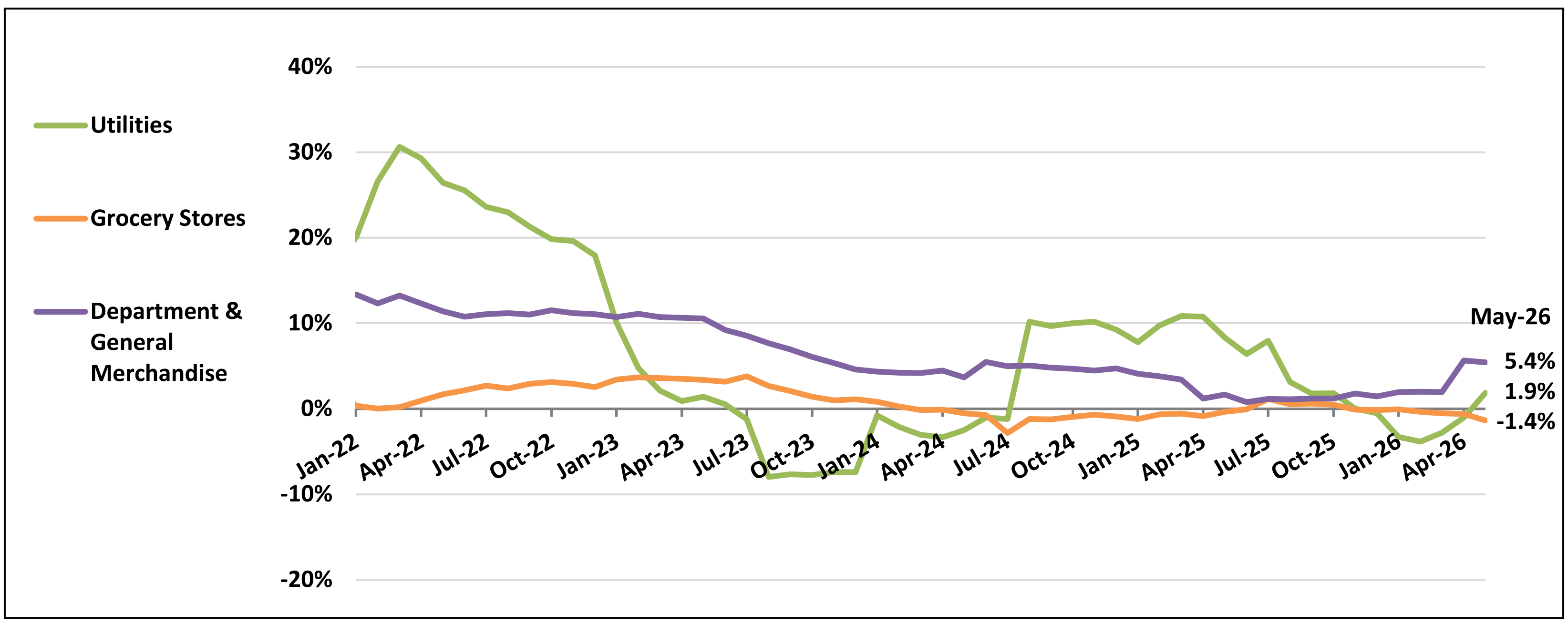
Lodging & BID Tax Growth
(less audits)

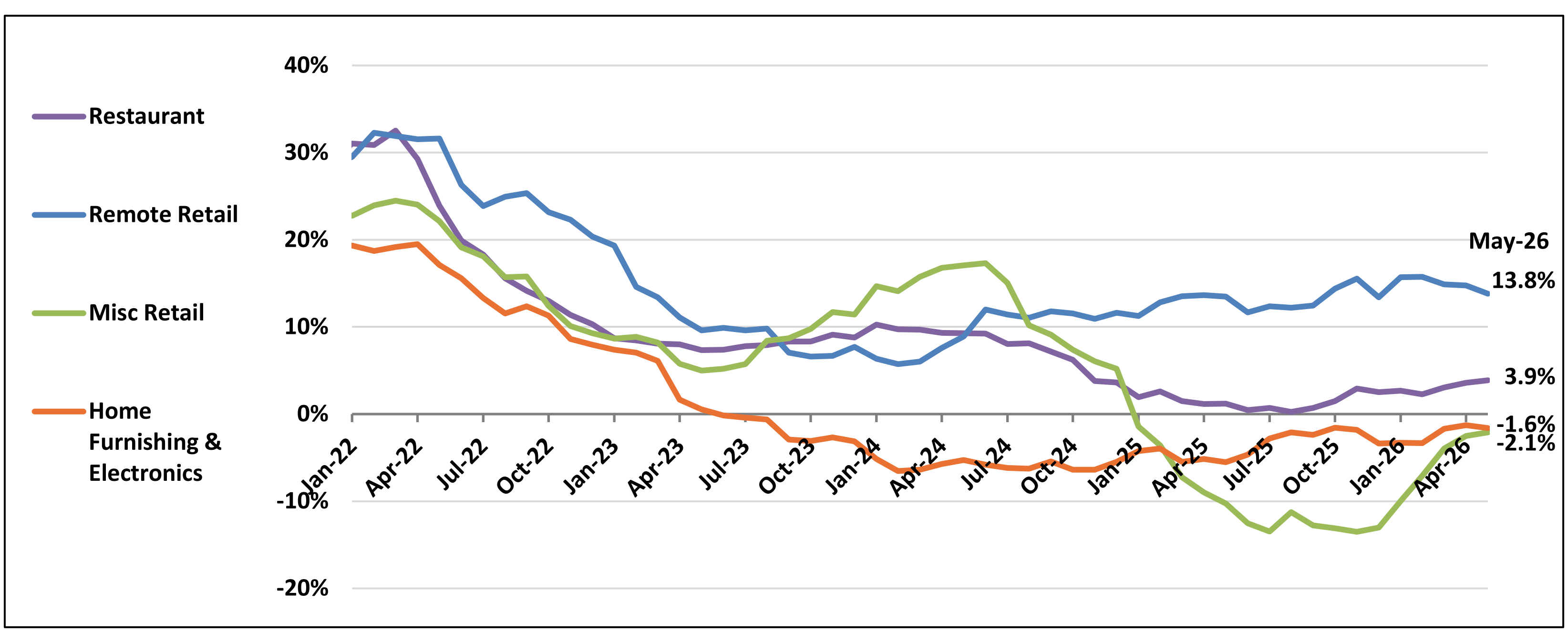


	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 YTD
Lodging Tax Annual Growth	7.1%	2.2%	-12.2%	4.2%	-28.8%	61.6%	19.9%	3.4%	3.5%	-0.4%	7.4%
BID Tax Annual Growth	4.5%	-2.7%	2.1%	1.3%	-27.5%	35.3%	7.5%	0.5%	0.4%	3.9%	0.8%

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







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OVERALL FUND SUMMARY FOCUS

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

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

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

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

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

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

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

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

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

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

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

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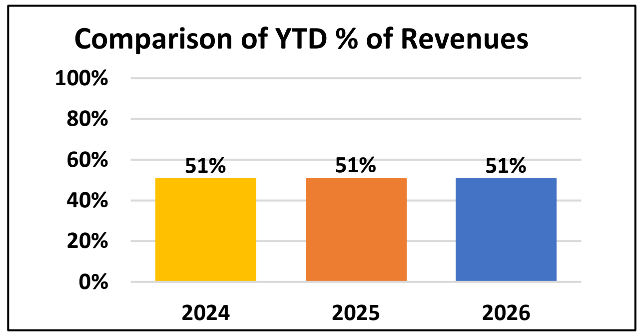
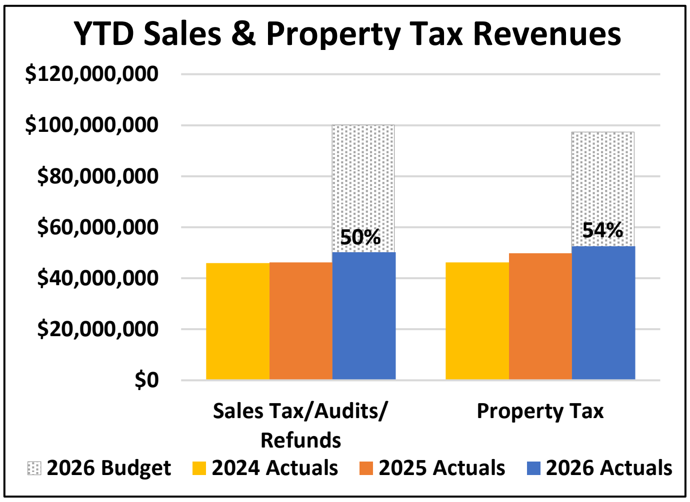
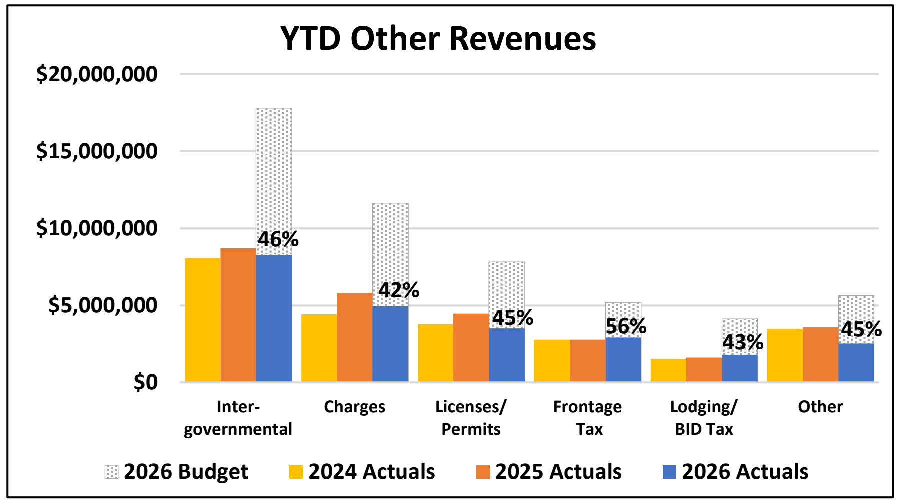


Year-to-Date Cash Balances		
Cash Balance Jan 1	$	81,375,018
Change in Cash Balance		(5,135,761)
Cash Balance Jun 30	**$**	**76,239,257**



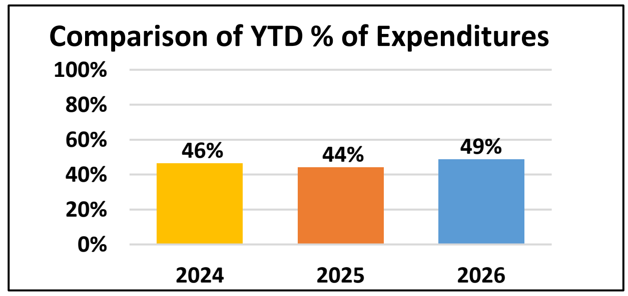


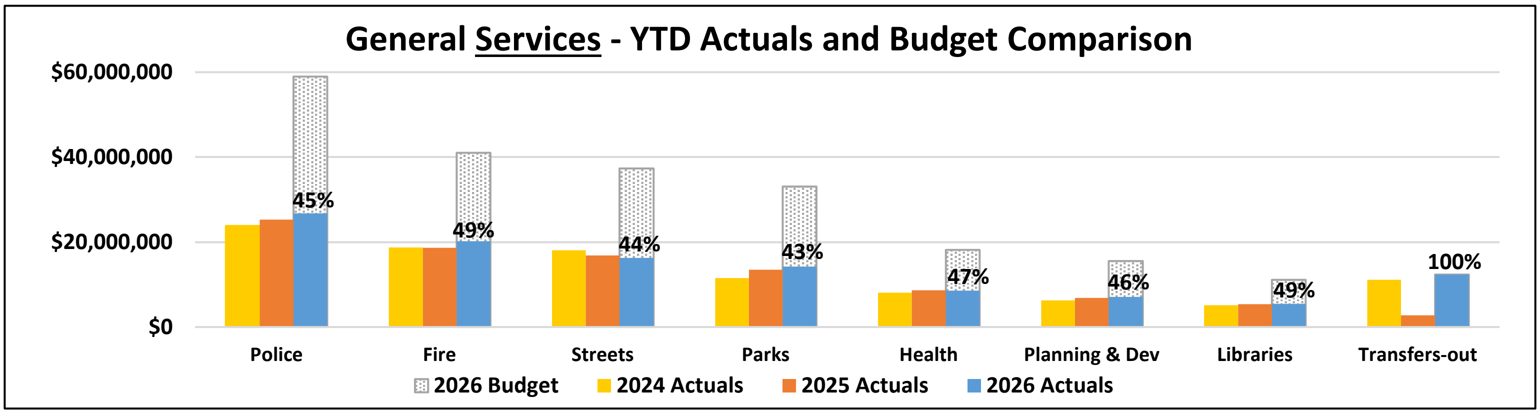
Revenue	Current Budget	Actual	YTD Revenue to Budget 2026	2025	2024
Property Tax	$ 97,297,887	$ 52,610,061	54%	55%	54%
Sales Tax	99,599,171	49,721,707	50%	47%	47%
Audit and Refund Adjustments	500,000	443,919	89%	-33%	42%
Frontage Tax	5,175,782	2,913,481	56%	53%	55%
Lodging and BID Tax	4,135,000	1,795,943	43%	39%	38%
Total Taxes	**206,707,840**	**107,485,111**	**52%**	**50%**	**50%**
Alcohol	904,850	362,972	40%	8%	105%
Zoning and Contractor	5,556,325	2,701,996	49%	78%	66%
Health and Business	465,660	136,096	29%	31%	35%
Cable Franchise	865,000	283,898	33%	35%	37%
Other	39,600	28,768	73%	77%	43%
Total Licenses and Permits	**7,831,435**	**3,513,730**	**45%**	**54%**	**63%**
Federal and State Grants	7,282,755	2,745,201	38%	37%	37%
Motor Vehicle License, Wheel Tax, Highway & Bridge	3,557,464	1,238,375	35%	39%	35%
County Library Support	1,545,000	772,500	50%	50%	50%
Liquor Tax Reversion	1,300,000	258,698	20%	27%	29%
Bank Franchise Tax	2,500,000	3,195,682	128%	155%	110%
Health and Fire Reversion	1,530,000	-	0%	14%	0%
Other	85,000	41,038	48%	50%	50%
Total Intergovernmental	**17,800,219**	**8,251,495**	**46%**	**49%**	**43%**
Health	4,082,372	2,391,315	59%	60%	54%
Parks & Recreation	4,328,349	1,794,850	41%	44%	60%
Highways & Streets	1,741,580	227,929	13%	25%	19%
Planning	498,450	311,991	63%	138%	88%
Fire	820,600	157,826	19%	70%	39%
Police	150,500	50,076	33%	52%	45%
Other	2,100	2,040	97%	97%	40%
Total Charges for Goods and Services	**11,623,951**	**4,936,028**	**42%**	**52%**	**49%**
Fines	694,000	405,364	58%	69%	64%
Investment Revenue	3,020,000	1,212,652	40%	106%	381%
Opioid Settlement Reimbursement	500,000	379,830	76%	78%	0%
Downtown Sioux Falls BID	550,000	26,432	5%	7%	14%
Damage Recovery & Collections	323,500	249,463	77%	84%	70%
Miscellaneous Revenue	413,500	158,646	38%	55%	36%
Contributions	130,000	91,168	70%	59%	33%
Total Other	**5,631,000**	**2,523,555**	**45%**	**79%**	**103%**
Total General Fund Revenue	**$ 249,594,445**	**$ 126,709,918**	**51%**	**51%**	**51%**

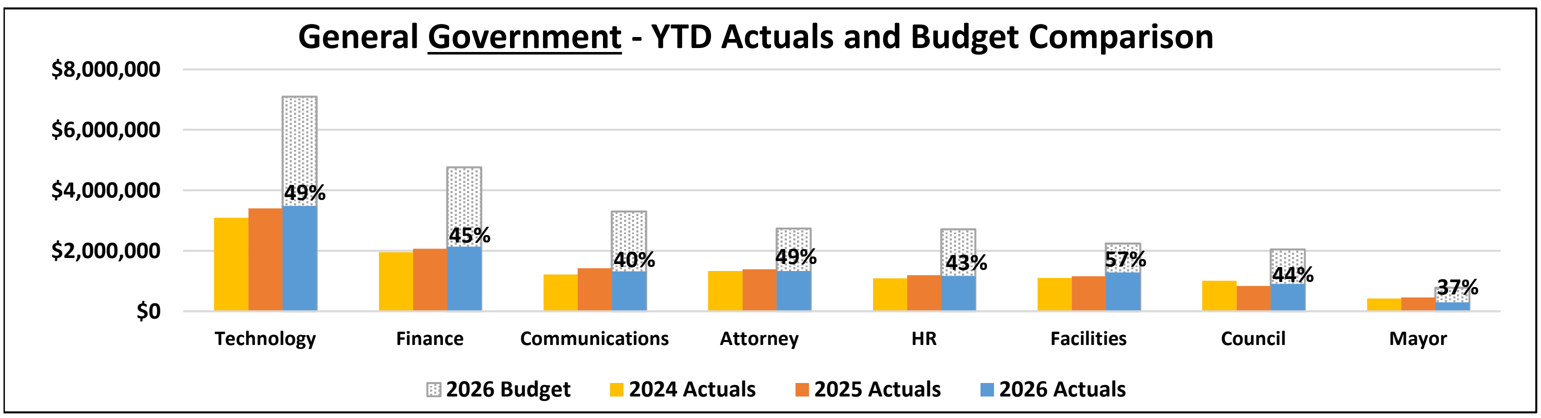
General Fund Expenditures - Fund 100 (50% of year lapsed)

June 30, 2026

Fund Balance - Budget Expectations	Current Budget	Actual
Beginning Balance Jan 1	**$75,062,822**	**$75,062,822**
Revenues	249,594,445	126,709,918
Expenditures	(253,271,253)	(122,933,300)
Budgeted Use of Reserves	**(3,676,808)**	**3,776,618**
Unspent Budget Assumption	7,600,000	
Forecasted Add/(Use) of Reserves	**3,923,192**	
Available Balance	**$78,986,014**	
% Available Fund Balance to Budget	**31.2%**	





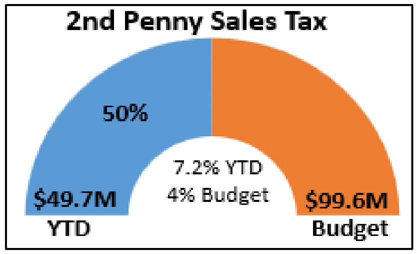


Expenditures by Department	Current Budget	Expenditures	Encumbered	YTD Expenditures to Budget 2026	2025	2024
Mayor	$ 781,715	$ 292,291	$ -	37%	47%	45%
City Council	2,042,281	901,639	267,395	44%	46%	46%
Attorney	2,739,337	1,335,866	4,443	49%	51%	47%
HR	2,715,949	1,172,438	38,595	43%	46%	46%
Finance	4,761,995	2,137,414	3,631	45%	44%	45%
Facilities Management	2,244,323	1,282,223	-	57%	52%	48%
Innovation & Technology	7,099,159	3,486,337	124,947	49%	50%	45%
Communications	3,303,823	1,324,078	151,498	40%	41%	38%
Total General Government	**25,688,583**	**11,932,286**	**590,509**	**46%**	**47%**	**45%**
Fire	41,034,268	20,216,676	358,225	49%	48%	50%
Police	58,938,872	26,786,672	868,068	45%	46%	45%
Total Public Safety	**99,973,140**	**47,003,349**	**1,226,293**	**47%**	**47%**	**47%**
Total Highways & Streets	**37,307,278**	**16,281,034**	**4,056,638**	**44%**	**45%**	**50%**
Total Public Health	**18,134,408**	**8,539,819**	**786,269**	**47%**	**45%**	**41%**
Parks	33,098,168	14,239,033	1,413,811	43%	40%	42%
Libraries	11,133,781	5,475,351	127,643	49%	49%	50%
Total Culture & Recreation	**44,231,950**	**19,714,384**	**1,541,454**	**45%**	**43%**	**44%**
Total Planning & Development Services	**15,560,354**	**7,086,888**	**3,627,406**	**46%**	**42%**	**37%**
Housing	2,222,214	2,222,214	-	100%	100%	100%
Transit	9,153,327	9,153,327	-	100%	0%	0%
Centralized Facilities	1,000,000	1,000,000	-	100%	0%	0%
Transfers	**12,375,541**	**12,375,541**	**-**	**100%**	**23%**	**57%**
Total General Fund Expenditures	**$ 253,271,253**	**$ 122,933,300**	**$ 11,828,568**	**49%**	**44%**	**46%**

Sales/Use Tax Fund - Fund 253 (50% of year lapsed) — June 30, 2026

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

Year-to-Date Cash Balances	
Cash Balance Jan 1	$ 95,985,662
Change in Cash Balance	18,243,231
Cash Balance June 30	$ 114,228,893
Less Designated Cash	(8,817,064)
Less Restricted Cash	(1,029,499)
Less Cash in Trust	(27,689,817)
Available Cash Balance	**$ 76,692,513**

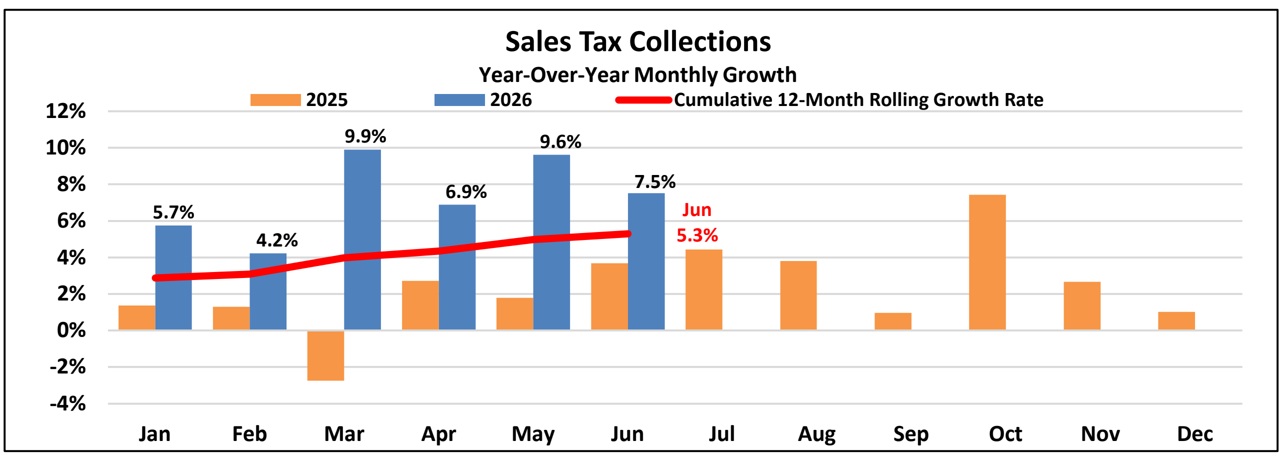


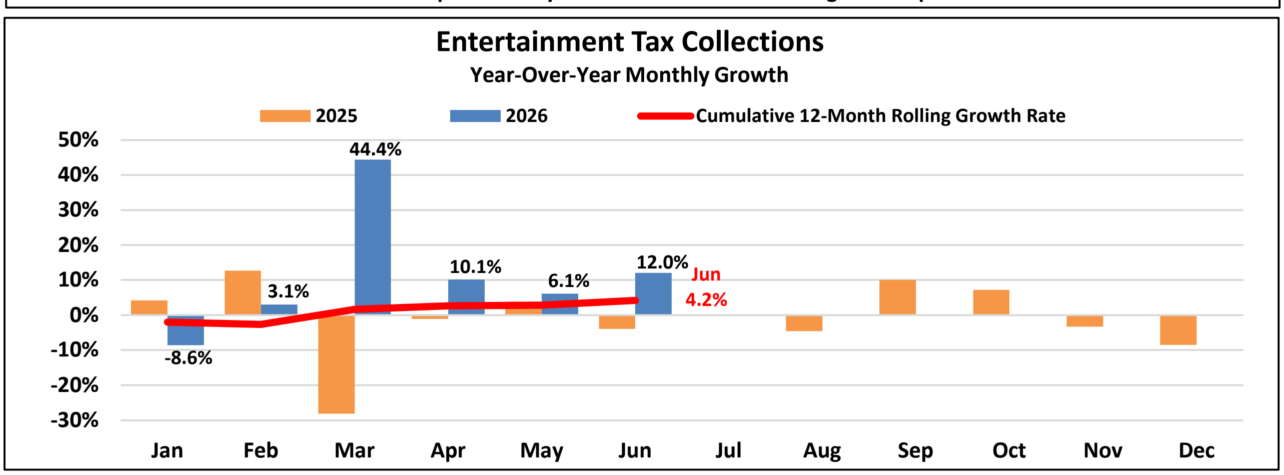
Revenues	Current Budget	Actual	Grants & Contributions Status (Receipts can vary based on project timing)
2nd Penny Sales Tax	**$ 99,599,171**	**$ 49,721,707**	
Audit and Refund Adjustments	**500,000**	**443,919**	
Interest Earned on Trust Investments	**1,500,000**	**1,379,946**	
Platting Fees	**3,990,000**	**698,458**	
Other	**150,000**	**106,430**	
Transfers	**2,000,000**	**2,000,000**	
Federal/State Grants & Intergovernmental	**10,745,805**	**222,373**	
Highways & Streets			
RURAL (Arrowhead & Veterans Intersection)	7,914,429	-	Expected be received. Reimbursement basis.
Bridge Improvement Grant	2,683,424	-	Grants awarded. Expected to be received.
Parks & Recreation			
FEMA Federal & State Grants	-	184,873	Awarded in 2025. Project completed in 2026.
Public Safety Federal Grants	72,952	-	Grants awarded. Reimbursement basis.
Library County Support	75,000	37,500	Funds received quarterly.
Contributions	**11,383,574**	**2,416,481**	
Parks & Recreation			
McKennan Park	2,366,262	678,625	Final donations of $678K received in May.
Frank Olson	-	1,000,000	Ord. 12-26 Conditional Gifting/Naming Agmt.
Great Plains Zoo	718,300	-	Partial expected to receive.
Jacobson Plaza Phase 2	200,000	-	Timing based on project.
Levitt Expansion	3,454,277	-	All funds received in 2025.
Lyons & Kuehn Fund	110,000	-	Endowment. Timing based on projects.
Sioux Falls Endowment	30,000	-	Endowment. Timing based on projects.
Highways & Streets			
SDDOT-85th St & I29	3,000,000	-	$1M rcv'd in 2025. Future based on SDDOT.
SDDOT-Various Projects	1,059,979	-	Timing based on SDDOT.
Developer-6th St & Foss/Veterans Prkwy	437,756	705,856	Funds invoiced; expected to be received.
Library Memorial/Estate	7,000	32,000	Funds received.
Bond Proceeds	**-**	**-**	
Total Sales/Use Tax Fund Revenue	**$ 129,868,550**	**$ 56,989,313**	

Expenditures by Department	Current Budget	Expended	Encumbered	Balance
Highways & Streets	$ 130,403,156	$ 19,294,622	$ 79,278,648	$ 31,829,887
Parks & Recreation	22,673,449	6,008,808	6,046,268	10,618,373
Fire	13,125,481	1,013,766	9,124,214	2,987,501
Police	3,342,805	486,645	1,896,681	959,478
Facilities Management	5,163,202	4,711,519	-	451,683
Library	1,079,140	364,024	5,056	710,060
Planning & Development Services	100,448	-	3,448	97,000
Communications	277,477	-	188,054	89,423
Health	539,310	106,870	-	432,440
Total Departmental Expenditures	**176,704,467**	**31,986,254**	**96,542,369**	**48,175,845**
Total Debt Service	**18,802,828**	**2,798,584**	**-**	**16,004,244**
Fleet	1,751,804	1,751,804	-	-
Transit	1,247,089	1,247,089	-	-
Centralized Facilities	708,832	708,832	-	-
Total Transfers Out	**3,707,725**	**3,707,725**	**-**	**-**
Total Sales/Use Tax Fund Expenditures	**$ 199,215,020**	**$ 38,492,562**	**$ 96,542,369**	**$ 64,180,090**

Municipal Sales/Use Tax Collections (Accrual Basis) — June 30, 2026

	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax	
	2026 1%	2025 1%	2026 1%	2025 1%	2026 1%	2025 1%
January	$ 9,839,987	$ 9,305,413	$ 9,839,987	$ 9,305,413	$ 934,875	$ 1,023,012
February	7,300,746	7,005,218	7,300,746	7,005,218	937,747	909,970
March	7,139,079	6,495,823	7,139,079	6,495,823	880,381*	609,839
April	8,595,780	8,042,363	8,595,780	8,042,363	1,078,471	979,570
May	8,359,030	7,626,038	8,359,030	7,626,038	1,050,013	989,262
June	8,487,084	7,893,241	8,487,084	7,893,241	1,152,408	1,028,813
July	-	8,609,665	-	8,609,665	-	1,053,394
August	-	8,009,999	-	8,009,999	-	977,405
September	-	7,936,811	-	7,936,811	-	1,163,087
October	-	8,409,494	-	8,409,494	-	1,021,203
November	-	8,181,622	-	8,181,622	-	1,002,765
December	-	7,728,423	-	7,728,423	-	947,409
Total Current Collections YTD	$ 49,721,707	$ 46,368,097	$ 49,721,707	$ 46,368,097	$ 6,033,894	$ 5,540,467
% Change Current Collections YTD	**7.2%**	**1.4%**	**7.2%**	**1.4%**	**8.9%**	**-2.0%**
Adjustments to Current Collections						
State Audit Collections/Adjustments	443,919	(10,548)	443,919	(10,548)	749	(5,646)
City Economic Development Refund (Ord. 42-05)	-	(155,493)	-	(155,493)	-	-
State Review Adjustment	-	-	-	-	-	-
Net Revenue YTD	**$ 50,165,626**	**$ 46,202,056**	**$ 50,165,626**	**$ 46,202,056**	**$ 6,034,643**	**$ 5,534,821**
% Change YTD Net Revenue	**8.6%**	**0.6%**	**8.6%**	**0.6%**	**9.0%**	**-2.6%**

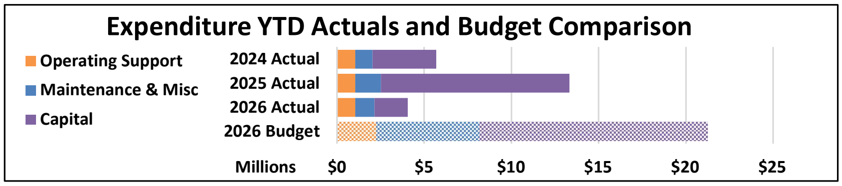




***The March 2026 increase of 44% is not indicative of actual economic activity. Amounts received in November 2024, December 2024, and January 2025 were reported higher than normal due to an error in classification of tax collections. This error was corrected in March 2025, bringing the growth down 28.2%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

ENTERTAINMENT TAX FUND (250)

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



Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$22,909,496**
Less Restricted	(13,185,471)
Spendable Fund Balance	**9,724,025**
Revenues	16,179,689
Expenditures	(21,263,795)
Net Change	**(5,084,106)**
Available Balance	**$4,639,919**
Available Cash Balance	**$ 11,194,982**

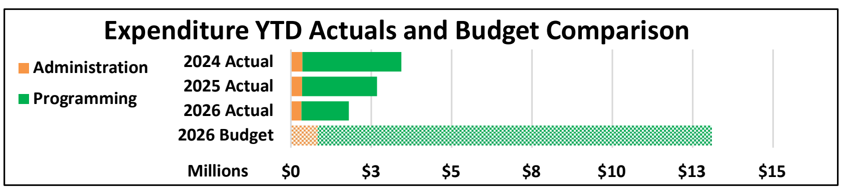
Revenues	**Budget**	**Actual**	**% Budget**
Entertainment Tax	12,685,689	6,034,643	48%
Other	3,494,000	121,960	3%
Total Revenues	**$ 16,179,689**	**$ 6,156,603**	38%

	Events Complex				Sioux Falls Stadium			
Expenditures	**Budget**	**Actual**	**Committed**	**% Budget**	**Budget**	**Actual**	**Committed**	**% Budget**
Operating Support	-	-	-	-	167,311	-	-	0%
Maintenance & Misc.	3,687,578	575,616	671,611	34%	744,216	145,332	278,096	57%
Capital	7,829,173	803,800	3,831,347	59%	998,651	723,230	-	72%
Total	**$ 11,516,751**	**$ 1,379,416**	**$ 4,502,959**	51%	**$ 1,910,177**	**$ 868,562**	**$ 278,096**	60%

	Washington Pavilion				Orpheum Theatre			
Expenditures	**Budget**	**Actual**	**Committed**	**% Budget**	**Budget**	**Actual**	**Committed**	**% Budget**
Operating Support	1,750,000	875,000	875,000	100%	345,000	172,500	172,500	100%
Maintenance & Misc.	1,201,195	360,795	218,878	48%	279,901	31,932	150,783	65%
Capital	3,192,542	218,417	1,399,694	51%	1,068,228	148,828	508,034	61%
Total	**$ 6,143,737**	**$ 1,454,213**	**$ 2,493,572**	64%	**$ 1,693,129**	**$ 353,260**	**$ 831,317**	70%

HOUSING FUND (260)

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



Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$35,125,864**
Less Restricted	(27,852,739)
Spendable Fund Balance	**7,273,125**
Revenues	6,564,465
Expenditures	(13,086,438)
Net Change	**(6,521,973)**
Available Balance	**$751,152**

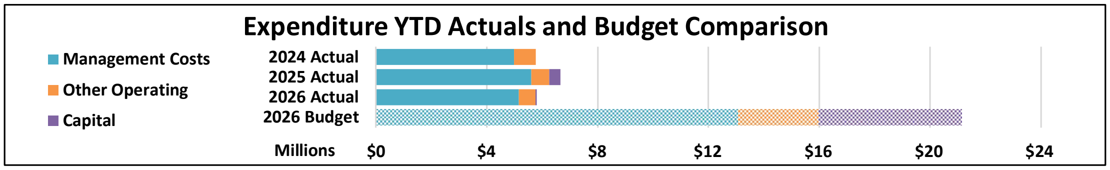
Cash Balances	
Current	**$ 8,481,369**
Public Safety Homebuyers	-
Rental Rehab State Flex	(1,130,557)
CDBG and HOME Grants	(392,820)
Property Tax Relief	(2,504)
Strategic Funds	(2,400,000)
Rehabilitation	(161,344)
Revitalization	(3,466,447)
Available Cash Balance	**$ 927,697**

Revenues	**Budget**	**Actual**	**% Budget**
Grants	3,445,001	227,834	7%
Other	897,250	617,312	69%
Transfers-in	2,222,214	2,222,214	100%
Total Revenues	**$ 6,564,465**	**$ 3,067,360**	47%

Expenditures	**Budget**	**Actual**	**Committed**	**% Budget**
Administration	839,179	326,643	-	39%
Community Connected Srv.	1,296,192	671,152	536,782	93%
Revitalization/Rehabilitation	3,325,554	800,765	903,111	51%
Housing Development	7,625,513	10,000	462,319	6%
Total Expenditures	**$ 13,086,438**	**$ 1,808,559**	**$ 1,902,211**	28%

TRANSIT FUND (268)

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



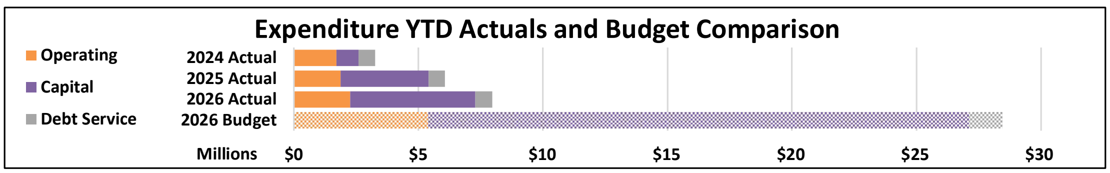
Revenues	Budget	Actual	% Budget
Federal Grants	6,862,468	-	0%
State Operating	75,000	-	0%
Transfers In (GF/STF)	10,400,416	10,400,416	100%
Miscellaneous	-	5,800	-
Total Revenues	**$ 17,337,884**	**$ 10,406,216**	60%

Expenditures	Budget	Actual	Committed	% Budget
Mngmt. Operating Costs	13,080,511	5,156,951	7,836,560	99%
Other Operating	2,899,043	595,634	1,026,673	56%
Capital	5,157,908	48,559	1,122,286	23%
Total Expenditures	**$ 21,137,462**	**$ 5,801,144**	**$ 9,985,519**	75%

Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$13,153,864**
Revenues	17,337,884
Expenditures	(21,137,462)
Net Change	**(3,799,578)**
Available Balance	**$9,354,286**
Available Cash Balance	$ 18,101,113

STORM DRAINAGE FUND (272)

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



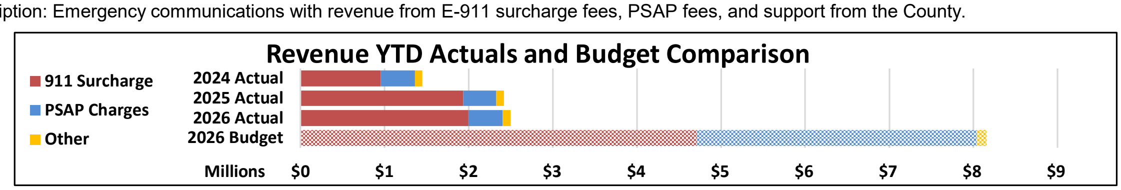
Revenues	Budget	Actual	% Budget
Taxes (Frontage)	15,205,965	9,289,819	61%
Special Assessments	1,774,820	370,371	21%
Miscellaneous	2,243,259	276,688	12%
Total Revenues	**$ 19,224,044**	**$ 9,936,878**	52%

Expenditures	Budget	Actual	Committed	% Budget
Operating	5,397,221	2,262,977	496,275	51%
Capital	21,726,139	5,021,348	4,046,514	42%
Debt Service	1,324,290	683,003	-	52%
Total Expenditures	**$ 28,447,650**	**$ 7,967,328**	**$ 4,542,789**	44%

Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$24,431,296**
Revenues	19,224,044
Expenditures	(28,447,650)
Net Change	**(9,223,607)**
Available Balance	**$15,207,689**
Available Cash Balance	$ 26,177,472

911 DISPATCH FUND (290)

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



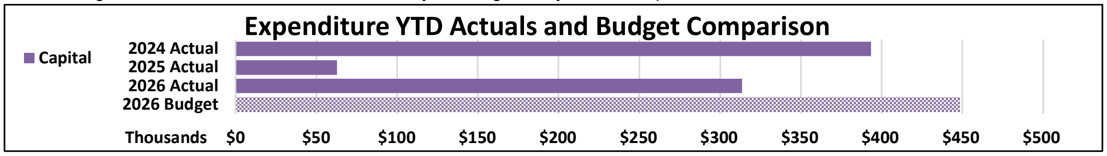
Revenues	Budget	Actual	% Budget
911 Surcharge Fees	4,713,170	1,993,731	42%
Intergovernmental	-	-	-
PSAP Service Charges	3,326,124	407,640	12%
Miscellaneous	109,854	95,972	87%
Total Revenues	**$ 8,149,148**	**$ 2,497,343**	31%

Expenditures	Budget	Actual	Committed	% Budget
Operating	7,132,329	3,098,404	111,712	45%
Capital	542,913	5,332	39,487	8%
Total Expenditures	**$ 7,675,242**	**$ 3,103,736**	**$ 151,199**	42%

Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$4,783,264**
Revenues	8,149,148
Expenditures	(7,675,242)
Net Change	**473,906**
Available Balance	**$5,257,170**
Available Cash Balance	$ 4,101,954

PUBLIC SAFETY BOND FUND (593)

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



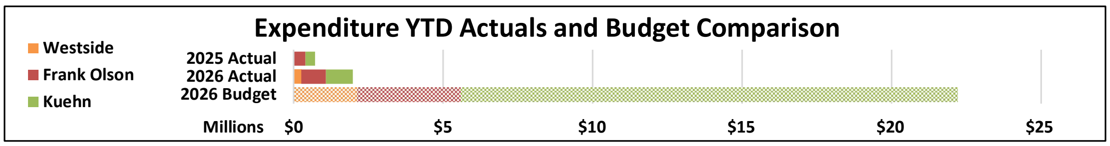
Revenues	Budget	Actual	% Budget
Investment	-	18,669	-
Total Revenues	**$ -**	**$ 18,669**	-

Expenditures	Budget	Actual	Committed	% Budget
Capital	448,505	313,599	134,873	100%
Total Expenditures	**$ 448,505**	**$ 313,599**	**$ 134,873**	100%

Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$605,104**
Expenditures	(448,505)
Net Change	**(448,505)**
Available Balance	**$156,600**
Available Cash Balance	$ 306,495

RECREATION AND AQUATICS BOND FUND (599)

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



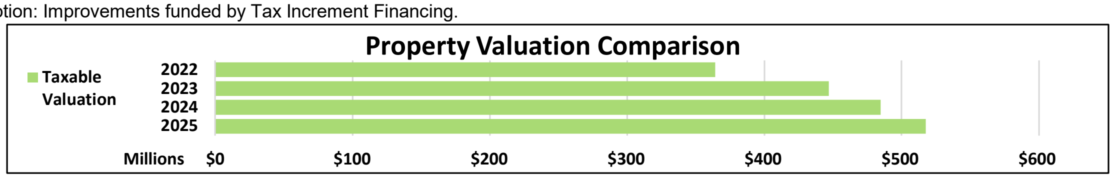
Revenues	Budget	Actual	% Budget
Bond Proceeds	22,212,286	-	0%
Investment	-	402,579	-
Total Revenues	**$ 22,212,286**	**$ 402,579**	2%

Expenditures	Budget	Actual	Encumbered	% Budget
Westside Recreation	2,138,289	262,890	1,259,637	71%
Frank Olson Park	3,447,027	810,914	2,636,112	100%
Kuehn Park	16,626,970	899,396	14,105,266	90%
Total Expenditures	**$ 22,212,286**	**$ 1,973,200**	**$ 18,001,015**	90%

Fund Balance - Budget Expectations	
Beginning Balance Jan 1	**$22,303,674**
Revenues	22,212,286
Expenditures	(22,212,286)
Net Change	**0**
Available Balance	**$22,303,674**
Available Cash Balance	$ 20,657,664

T.I.F. DISTRICT FUND (396)

Description: Improvements funded by Tax Increment Financing.



Revenues	Budget	Actual	% Budget
Property Taxes	10,570,000	5,308,135	50%
Total Revenues	**$ 10,570,000**	**$ 5,308,135**	50%

Expenditures	Budget	Actual	Committed	% Budget
Reimbursement	10,570,000	5,308,135	-	50%
Total Expenditures	**$ 10,570,000**	**$ 5,308,135**	**$ -**	50%

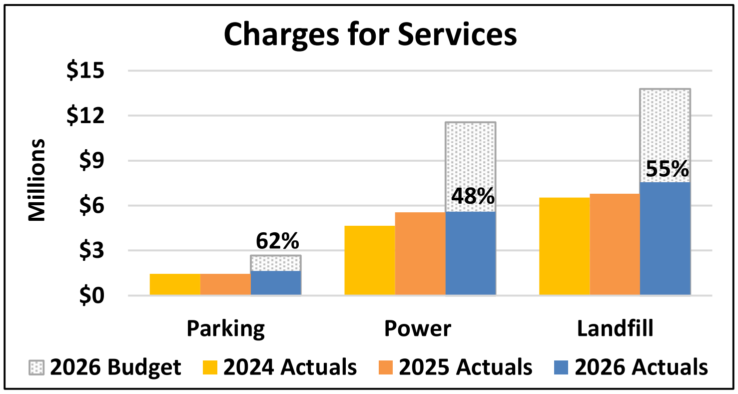
Fund Balance - Budget Expectations	
Begining Balance Jan 1	**$22**
Revenues	10,570,000
Expenditures	(10,570,000)
Net Change	-
Available Balance	**$22**
Available Cash Balance	$ 50,023

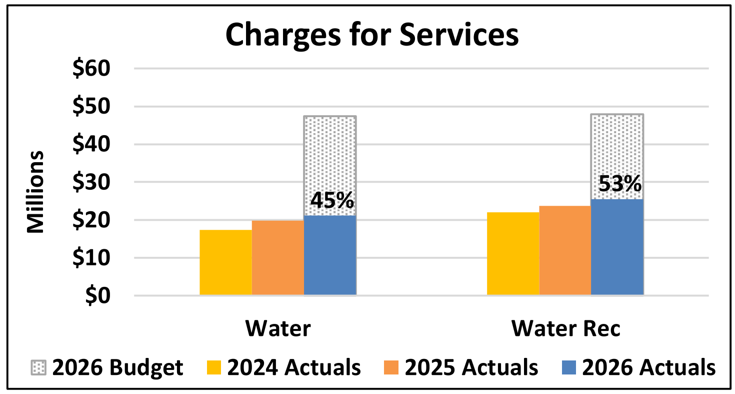
OUTSTANDING T.I.F DISTRICTS

	Approved Plan Beginning - Ending Year	Base Equalized Taxable Valuation	Base Property Taxes	Current Equalized Taxable Valuation[1]	Current Property Taxes[1]	Increment Paid to Date	Total Reimb. Approved Project Costs (Less Fin. Costs)
TIF #10 Lumber Exchange	2010-2030	778,651	15,363	24,606,185	415,672	4,803,555	4,750,000
TIF #11 Bancroft	2011-2031	295,270	5,826	4,359,703	73,648	671,394	475,000
TIF #13 Raven	2012-2032	4,571,705	90,200	18,601,447	314,234	1,997,293	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,691,952	33,382	16,365,107	276,456	2,422,681	3,600,000
TIF #16 Whittier Heights	2012-2032	258,187	5,094	26,124,983	441,329	2,025,924	2,820,000
TIF #18 Phillips Avenue Lofts	2013-2033	770,775	15,207	10,979,612	185,479	1,425,843	2,560,000
TIF #20 Washington Square	2015-2035	357,287	7,049	29,274,704	494,538	2,638,342	2,900,000
TIF #21 Cascade (Phillips)	2017-2037	396,256	7,818	32,575,379	550,296	2,685,935	4,100,000
TIF #23 Foundation Park North	2020-2040	3,522,542	86,197	145,743,172	2,710,532	11,468,538	94,371,313
TIF #24 Steel District	2021-2041	1,591,054	31,391	92,004,742	1,554,236	1,853,600	21,508,407
TIF #25 Cherapa Place	2021-2041	24,102,300	475,538	108,396,129	1,831,136	2,010,911	25,375,592
TIF #26 East Ridge District	2022-2042	11,300	223	6,704,475	113,259	85,092	2,140,000
TIF #27 Smithfield	2026-2046	1,847,398	34,358	1,847,398	34,358	-	89,900,072
TIF #28 Switchyard	2026-2046	-	-	-	-	-	8,000,000

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

Enterprise, Internal Service and Permanent Funds Summary of Cash Flows (YTD) June 30, 2026





ENTERPRISE FUNDS

	Power & Distribution Fund 656	Public Parking Fund 665	Landfill Fund 666	Water Fund 675	Water Reclamation Fund 677
Operating Revenue	$ 5,579,682	$ 1,881,325	$ 7,568,544	$ 21,181,312	$ 25,512,891
Operating Expenses	(4,698,581)	(1,419,117)	(7,403,487)	(15,831,304)	(21,536,353)
Operating Income	881,101	462,208	165,057	5,350,008	3,976,538
Adj. of Operating Income to Cash Flow Basis*	(64,868)	378,094	1,452,936	97,565,378	6,881,837
Cash Flows From Operating Activities	**816,233**	**840,302**	**1,617,993**	**102,915,386**	**10,858,375**
Capital Activities	(1,990,581)	-	(161,172)	(10,838,009)	(14,016,548)
Transfers	-	-	-	-	-
Financing (Debt) Activities	(184)	(192,875)	(618)	(188,574)	5,119,687
Cash Flows From Capital & Related Financing	**(1,990,765)**	**(192,875)**	**(161,790)**	**(11,026,583)**	**(8,896,861)**
Cash Flows From Investing Activities	**84,524**	**61,877**	**284,985**	**2,313,150**	**503,409**
Net increase (Decrease) in Cash	**(1,090,008)**	**709,304**	**1,741,188**	**94,201,953**	**2,464,923**
Cash and Cash Equivalents, Beginning Jan 1	7,069,643	3,761,016	23,017,406	190,159,383	41,801,009
Cash and Cash Equivalents, Ending	5,979,635	4,470,320	24,758,594	284,361,336	44,265,932
Restricted Cash	-	(2,691,437) [1]	(12,180,236) [2]	(12,132,831) [1]	-
Designated Cash for Future Water Projects	-	-	-	(209,412,969) [3]	-
Available Cash and Cash Equivalents	**$ 5,979,635**	**$ 1,778,883**	**$ 12,578,358**	**$ 62,815,536**	**$ 44,265,932**

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

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

INTERNAL SERVICE FUNDS / PERMANENT FUNDS

	Centralized Facilities Fund 848	Fleet Management Fund 851	Health Insurance Fund 852	Library Memorial Fund 482	Cottam Memorial Fund 486
Cash and Cash Equivalents, Beginning	$ 9,573,419	$ 26,053,533	$ 13,419,972	$ 49,738	$ 6,350
Increase (Decrease)	(662,258)	4,114,637	(3,616,679)	577	74
Cash and Cash Equivalents, Ending	**$ 8,911,161**	**$ 30,168,170**	**$ 9,803,293**	**$ 50,315**	**$ 6,424**

	Worker's Comp Fund 855	Enterprise Technology Fund 857	Risk Management Fund 880
Cash and Cash Equivalents, Beginning	$ 5,909,130	$ 1,161,034	$ 2,761,541
Increase (Decrease)	621,089	2,600,642	33,211
Cash and Cash Equivalents, Ending	**$ 6,530,219**	**$ 3,761,676**	**$ 2,794,752**

2026 Capital Program Fund and Department Summary — June 30, 2026

Fund/Department	Current Budget	Expensed	Encumbered	Balance	% Expended & Encumbered
Sales Tax					
Highways & Streets	**$ 130,403,156**	**$ 19,294,622**	**$ 79,278,648**	**$ 31,829,887**	**76%**
Sales Tax	*112,367,569*	*16,182,219*	*73,097,089*	*23,088,260*	
Platting Fees	*2,940,000*	*-*	*-*	*2,940,000*	
State & Federal Contributions/Grants	*13,657,832*	*2,794,357*	*5,475,477*	*5,387,997*	
Outside Contributions	*1,437,756*	*318,045*	*706,082*	*413,629*	
Parks & Recreation	**22,673,449**	**6,008,808**	**6,046,268**	**10,618,373**	**53%**
Sales Tax	*15,794,610*	*3,552,718*	*5,064,140*	*7,177,751*	
Outside Contributions	*6,878,839*	*2,456,090*	*982,127*	*3,440,622*	
Facilities Management	**5,163,202**	**4,711,519**	**-**	**451,683**	**91%**
Communications	**277,477**	**-**	**188,054**	**89,423**	**68%**
Health	**539,310**	**106,870**	**-**	**432,440**	**20%**
Planning & Development Services	**100,448**	**-**	**3,448**	**97,000**	**3%**
Fire	**13,125,481**	**1,013,766**	**9,124,214**	**2,987,501**	**77%**
Police	**3,342,805**	**486,645**	**1,896,681**	**959,478**	**71%**
Sales Tax	*3,269,853*	*419,005*	*1,891,418*	*959,429*	
State & Federal Contributions/Grants	*72,952*	*67,640*	*5,312*	*-*	
Library	**1,079,140**	**364,024**	**5,056**	**710,060**	**34%**
Sales Tax	*997,140*	*336,090*	*5,056*	*655,994*	
County Contributions	*75,000*	*27,934*	*-*	*47,066*	
Outside Contributions	*7,000*	*-*	*-*	*7,000*	
Total Sales Tax	**176,704,467**	**31,986,254**	**96,542,369**	**48,175,845**	**73%**
Entertainment Tax					
Events Complex	7,613,814	803,800	3,777,645	3,032,369	**60%**
Orpheum	1,068,228	148,828	508,034	411,366	**61%**
Washington Pavilion	3,192,542	218,417	1,399,694	1,574,431	**51%**
Sioux Falls Stadium	998,651	723,230	-	275,421	**72%**
Land Acquisition	215,359	-	53,703	161,656	**25%**
Total Entertainment Tax	**13,088,594**	**1,894,275**	**5,739,075**	**5,455,243**	**58%**
Transit	**5,157,908**	**48,559**	**1,122,286**	**3,987,063**	**23%**
Storm Drainage	**21,726,139**	**5,021,348**	**4,046,514**	**12,658,277**	**42%**
Drainage Fees	*19,522,980*	*5,021,348*	*4,043,355*	*10,458,277*	
SRF Loan	*2,203,159*	*-*	*3,159*	*2,200,000*	
911 Dispatch	**542,913**	**5,332**	**39,487**	**498,094**	**8%**
Public Safety Facility Bond Construction	**448,505**	**313,599**	**134,873**	**32**	**100%**
Recreation Bond Construction Fund	**22,212,286**	**1,973,200**	**18,001,015**	**2,238,071**	**90%**
Electric Light	**5,604,908**	**1,990,581**	**2,167,164**	**1,447,163**	**74%**
Public Parking	**359,000**	**-**	**75,960**	**283,040**	**21%**
Sanitary Landfill	**4,591,734**	**161,172**	**970,157**	**3,460,405**	**25%**
User Fees	*4,241,734*	*161,172*	*970,157*	*3,110,405*	
Grant	*350,000*	*-*	*-*	*350,000*	
Water	**55,532,948**	**10,838,009**	**15,731,916**	**28,963,023**	**48%**
User Fees	*46,179,857*	*10,105,249*	*11,997,906*	*24,076,702*	
Platting Fees	*840,000*	*-*	*-*	*840,000*	
SRF Loan	*8,513,091*	*732,760*	*3,734,010*	*4,046,321*	
Water Reclamation	**207,041,286**	**14,016,548**	**71,084,717**	**121,940,022**	**41%**
User Fees	*27,695,865*	*4,685,895*	*11,530,639*	*11,479,331*	
SRF Loan	*179,284,493*	*9,330,598*	*59,493,205*	*110,460,690*	
Outside Contributions	*60,928*	*56*	*60,873*	*-*	
Facilities Management	**9,819,063**	**2,417,397**	**430,271**	**6,971,395**	**29%**
User Fees	*9,819,063*	*2,417,397*	*430,271*	*6,971,395*	
Fleet	**25,064,829**	**745,524**	**18,808,396**	**5,510,909**	**78%**
Technology Revolving	**1,613,917**	**185,489**	**7,474**	**1,420,955**	**12%**
Total Capital (CIP & OCEP)	**$ 549,508,498**	**$ 71,597,287**	**$ 234,901,674**	**$ 243,009,536**	**56%**

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
HIGHWAYS & STREETS							
11006	Arterial Street Improvements		16,155,288	(10,645,000)	-	-	5,510,288
11012	Arterial Intersection Improvements	I	1,421,715	(700,000)	84,623	222,205	414,888
11064	Arrowhead Parkway Improvements	I	20,448,137	-	4,908,858	13,914,892	1,624,388
11107	Tallgrass Avenue Improvements	I	363,426	200,000	-	519,358	44,068
11108	57th Street from Vets Pkwy to Six Mile Rd	I	179,793	-	6,818	150,415	22,561
11123	Westport Avenue Improvements	PD	31,178	-	-	24,144	7,034
11127	85th Street from Louise Ave to Minn Ave	PD	6,534	-	-	-	6,534
11128	Ebenezer Ave from Madison St to 5th	PD	3,496	-	-	-	3,496
11130	Maple/Park Street Improvements	PD	356	-	-	-	356
11132	Benson Road Improvements	I	794,880	350,000	875,314	190,532	79,033
11003	Major Street Reconstruction		15,562,444	(11,089,390)	-	-	4,473,054
11097	Minnesota Ave, Russell to 18th St	I	4,389,224	11,789,390	4,151,466	11,471,827	555,322
11015	Collector Street Expansion	I	68,707	300,000	-	19,280	349,427
11001	Concrete Pavement Restoration	I	6,270,604	(400,000)	1,237,599	3,426,908	1,206,098
11002	School Dist/Park Site Coordination	D	640,000	500,000	-	181,712	958,288
11007	Downtown Area Street & Utility Improvements	I	4,484,617	(2,850,000)	74,517	172,736	1,387,364
11008	Communications Network Upgrade	PD	491,957	-	-	13,189	478,768
11009	Right-of-Way Acquisition	D	2,003,500	(1,350,000)	158,631	3,500	491,369
11010	Traffic Signal Improvements	I	426,474	(400,000)	2,614	19,851	4,009
11011	Railroad Crossing Improvements	I	263,673	-	-	67,909	195,764
11013	SDDOT Project Coordination	D	420,654	-	23,742	37,570	359,342
11014	Bridge & Retaining Wall Rehabilitation	I	3,526,713	-	306,221	476,972	2,743,519
11016	26th St & I-229 Area Improvements	W	109,955	-	-	107,695	2,260
11017	85th St & I-29 Improvements	I	8,134,495	-	1,279,665	3,847,880	3,006,950
11018	ADA Improvements	I	3,130,396	(2,400,000)	325,787	315,825	88,784
11027	Street Lights in Newly Developed Areas	D	782,000	(200,000)	43,616	-	538,384
11028	60th Street North Improvements	D	663,125	-	59,292	90,649	513,184
11029	49th St Extension	D	1,869,357	250,000	8,962	1,074,264	1,036,131
11030	LED Street Light Upgrade Program	I	912,006	(450,000)	2,838	-	459,168
11066	Rail Yard Development	I	1,057,055	2,350,000	101,890	3,268,347	36,818
11067	Veterans Parkway Construction	I	1,400,967	400,000	325,809	642,763	832,395
11111	VP -Tallgrass form I29 to Western	D	189,458	-	-	22,539	166,918
11112	VP-Louise Ave from I29 to Western	D	200,903	-	-	-	200,903
11113	VP-Western Ave from Western to Cliff	I	921,344	-	1,326	528,976	391,042
11114	VP-Minn Ave from Western to Cliff	I	160,252	-	19	149,135	11,098
11115	VP-Cliff Ave from Western to Cliff	I	550,708	-	199	182,630	367,879
11116	VP-Southeastern from Cliff to Sycamore	I	4,508,959	-	6,168	4,167,837	334,953
11117	VP-Sycamore from Cliff to Sycamore	I	2,189,109	100,000	1,079	2,213,184	74,846
11118	VP-69th Street from Sycamore to 57th Street	D	1,475,248	1,680,000	500	3,047,750	106,998
11119	VP-57th St form Sycamore to 57th St	D	-	1,620,000	-	1,556,120	63,880
11120	So Vet Parkway Construction	I	1,649,513	-	82,304	355,709	1,211,501
11073	Core Neighborhood Reconstruction	I	5,273,975	-	1,430,197	3,244,987	598,790
11074	Surface Treatment Program	I	2,652,511	1,900,000	488,519	3,121,170	942,822
11075	Pedestrian & Bicycle Improvements	I	469,225	-	34,655	18,516	416,054
11076	41st St Improvements	I	771,222	1,000,000	346,020	1,336,706	88,496
11079	Asphalt Street Rehabilitation	I	9,050,658	300,000	1,934,712	6,140,938	1,275,008
11080	Marion Road from I90 to the North	I	1,596,899	4,295,000	639,838	3,515,001	1,737,060
11086	Bridge Reconstruction Program	I	16,866,891	-	647,844	13,567,693	2,651,355
11088	Salt Storage Facility	C	49,280	-	-	-	49,280
11098	Benson Rd & I-229 Area Improvements	SC	34,742	-	-	28,000	6,742
11099	Minnesota Avenue & I229 Improvements	D	461,885	1,550,000	1,279,069	169,841	562,975
11100	Cliff Ave & I-229 Improvements	I	1,825,949	-	25,739	1,220,018	580,191
11104	33rd Street Improvements	D	30,475	-	-	-	30,475
11124	Equipment Storage Building	N	380,000	-	-	-	380,000
11125	ADA Transition Plan Improvements	I	759,132	1,100,000	195,964	1,338,623	324,546
11126	Pole Replacement Program	D	-	-	-	-	-
11131	72nd Street North Area Improvements	I	547,425	1,930,000	10,836	1,884,676	581,913
11133	Sundownwer Avenue from 69th to 85th Street	D	145,439	420,000	71,912	440,043	53,485
11134	26th Street Extension	D	-	150,000	-	123,853	26,147
	Total Capital Projects		**148,773,926**	**1,700,000**	**21,175,158**	**88,634,367**	**40,664,401**
	Arrow/Message Boards		35,958	-	-	-	35,958
	Bucket Truck		225,000	-	-	213,427	11,573
	GPS Collector/Total Station		40,000	-	-	-	40,000
	Heavy Equipment Attachments		115,000	-	8,380	24,778	81,842
	Loader		350,000	-	-	317,603	32,397
	Pickup		45,000	-	47,056	-	(2,056)
	Snow Gates		64,000	-	-	-	64,000
	Traffic Control Equipment		265,000	-	-	63,118	201,882
	Trailers		173,500	-	12,250	57,271	103,979
	Total Capital Equipment		**1,313,458**	**-**	**67,686**	**676,197**	**569,575**
Total Highway & Streets			**150,087,384**	**1,700,000**	**21,242,844**	**89,310,564**	**41,233,976**

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

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
PARKS & RECREATION							
14001	Falls Park Development	I	3,916,513	-	2,463,642	1,057,585	395,286
14008	Park Land Acquisition	PD	720,891	-	15,666	349	704,876
14009	Aquatic Improvements	I	8,206,604	-	2,420,411	1,729,528	4,056,665
14014	River Greenway Improvements	SC	296,312	-	3,342	92,970	200,000
14022	Development of Play Structures	I	1,392,000	-	6,500	744,264	641,236
14026	Zoo Master Plan Improvements	I	1,495,961	-	30,525	12,462	1,452,974
14071	Space Needs Study	I	1,391,970	-	34,889	1,031,813	325,268
14072	Elmwood Golf Course Clubhouse	SC	219,818	-	5,021	94,133	120,664
14079	Greenway and Trail Improvements	D	680,503	-	34,991	440,401	205,111
14080	Neighborhood Park Improvements	D	805,329	130,000	7,440	153,781	774,108
14081	Cyclical Park Infra Improvements	I	1,068,305	-	51,560	758,151	258,594
14082	Community/Regional Park Improvement	D	313,537	-	17,359	22,607	273,571
14084	Park & Rec System Master Plan	C	49,575	-	49,575	-	-
14085	Kuehn Park Aquatics	I	16,626,970	-	899,396	14,105,266	1,622,309
14086	Frank Olson Park Aquatics	D	3,272,927	174,100	810,914	2,636,112	-
	Total Capital Projects		**40,457,214**	**304,100**	**6,851,232**	**22,879,421**	**11,030,662**
	Vehicles		1,583,241	-	708,422	279,093	595,725
	Aquatic Equipment		93,950	-	7,738	13,488	72,724
	Ball Field Equipment		103,769	-	73,100	25	30,645
	Landscape Equipment		1,388,021	-	127,255	840,317	420,449
	Great Bear Equipment		250,000	-	-	-	250,000
	Tree Removal Equipment		13,044	-	-	-	13,044
	Great Plains Zoo Equipment		341,857	-	24,341	34,938	282,579
	Other Equipment		350,539	-	189,922	-	160,617
	Total Capital Equipment		**4,124,421**	**-**	**1,130,777**	**1,167,861**	**1,825,782**
Total Parks & Recreation			**44,581,635**	**304,100**	**7,982,009**	**24,047,282**	**12,856,444**
FIRE							
09016	Fire Station #13 Constructions	I	5,801,229	-	206,422	5,189,716	405,091
09017	Public Safety Training Center	SC	818,806	116,313	515,840	163,572	255,707
	Total Capital Projects		**6,620,035**	**116,313**	**722,262**	**5,353,288**	**660,798**
	EMS Vehicles/Equipment		407,527	-	-	-	407,527
	Fire Apparatus Vehicles		4,251,708	-	430,086	3,747,048	74,574
	Fitness Equipment		32,000	-	30,539	-	1,461
	Hazmat Equipment		3,191	-	-	-	3,191
	Helmet Washer/PPE Extractor		43,000	-	11,980	37,489	(6,469)
	Metro Dispatch Equipment		44,819	-	5,332	39,487	-
	Metro Recorder		498,094	-	-	-	498,094
	Other Equipment		86,000	-	96,999	-	(10,999)
	Radios		123,362	-	35,499	121,262	(33,400)
	Rescue Equipment		45,000	-	-	-	45,000
	SCBA Equipment		1,773,000	-	-	-	1,773,000
	Warning Sirens		72,850	-	-	-	72,850
	Total Capital Equipment		**7,380,550**	**-**	**610,435**	**3,945,286**	**2,824,829**
Total Fire			**14,000,585**	**116,313**	**1,332,697**	**9,298,574**	**3,485,628**
POLICE							
10008	Westside Report to Work Station	N	1,501,804	-	1,500,147	-	1,657
	Total Capital Projects		**1,501,804**	**-**	**1,500,147**	**-**	**1,657**
	Animal Control Vehicles		255,000	-	154,386	85,968	14,646
	Digital Storage/Recorder/Camera		266,570	-	-	-	266,570
	Other Equipment		38,600	-	20,450	-	18,150
	K-9 Dog		48,300	-	-	-	48,300
	Patrol Vehicles		1,716,787	-	311,809	647,671	757,306
	Radios		1,017,547	-	-	1,163,042	(145,495)
	Total Capital Equipment		**3,342,804**	**-**	**486,645**	**1,896,681**	**959,478**
Total Police			**4,844,608**	**-**	**1,986,792**	**1,896,681**	**961,135**
FACILITIES MANAGEMENT							
06012	Centralized Facilities Improvements	I	7,616,669	(2,000,000)	570,659	426,971	4,619,039
06016	Centralized Facilities Land Acquisition	D	3,163,202	2,000,000	4,711,519	-	451,683
06017	Indoor Recreation Improvements	D	2,000,000	-	126,446	3,300	1,870,254
	Total Capital Projects		**12,779,871**	**-**	**5,408,624**	**430,271**	**6,940,976**
	EV Charger		95,000	-	-	-	95,000
	Maintenance Equipment		315,356	-	116,924	-	198,432
	Pickup /Van/Utility Vehicles/Trailers		290,233	-	103,220	-	187,013
	Total Capital Equipment		**700,590**	**-**	**220,144**	**-**	**480,446**
Total Facilities Management			**13,480,461**	**-**	**5,628,768**	**430,271**	**7,421,422**

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2026 Capital Projects and Equipment Summary — June 30, 2026

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
COMMUNICATIONS							
	Presentation/Production Equipment		277,477	-	-	188,054	89,423
	Total Capital Equipment		**277,477**	**-**	**-**	**188,054**	**89,423**
Total Communications			**277,477**	**-**	**-**	**188,054**	**89,423**
HEALTH							
	Clinic Equipment		399,310	-	-	-	399,310
	Vector Equipment		140,000	-	106,870	-	33,130
	Total Capital Equipment		**539,310**	**-**	**106,870**	**-**	**432,440**
Total Health			**539,310**	**-**	**106,870**	**-**	**432,440**
LIBRARY							
	Material Handlers		100,191	-	23,941	5,056	71,194
	Print & AV Materials		878,949	-	340,083	-	538,866
	Shelving		40,000	-	-	-	40,000
	Signage		60,000	-	-	-	60,000
	Total Capital Equipment		**1,079,140**	**-**	**364,024**	**5,056**	**710,060**
Total Library			**1,079,140**	**-**	**364,024**	**5,056**	**710,060**
PLANNING & DEVELOPMENT SERVICES							
16001	Sculpture Walk	D	97,000	-	-	-	97,000
	Total Capital Projects		**97,000**	**-**	**-**	**-**	**97,000**
	Fence		3,448	-	-	3,448	-
	Total Capital Equipment		**3,448**	**-**	**-**	**3,448**	**-**
Total Planning & Development Services			**100,448**	**-**	**-**	**3,448**	**97,000**
ENTERTAINMENT VENUES							
Events Complex							
13001	Arena Building Improvements	N	194,203	-	321	8,522	185,360
13005	Convention Center Building Improvements	I	686,847	-	55,527	309,567	321,753
13014	Events Center Improvements	I	4,618,280	-	316,685	2,413,254	1,888,341
13013	Sioux Falls Stadium Improvements	D	857,447	-	723,230	-	134,217
13015	Land Acquistion	D	215,359	-	-	53,703	161,656
	Total Capital Projects		**6,572,135**	**-**	**1,095,763**	**2,785,045**	**2,691,327**
	Convention Center Equipment		527,000	-	413,002	19,324	94,674
	Events Center Equipment		1,587,484	-	18,265	1,026,979	542,241
	Sioux Falls Stadium Equipment		141,204	-	-	-	141,204
	Total Capital Equipment		**2,255,688**	**-**	**431,267**	**1,046,303**	**778,119**
Total Events Complex			**8,827,823**	**-**	**1,527,030**	**3,831,348**	**3,469,446**
Washington Pavilion/Orpheum Theater							
13003	Washington Pavilion Building Improvements	I	2,796,956	-	191,224	1,379,160	1,226,572
13002	Orpheum Building Improvements	I	1,038,228	-	148,828	508,034	381,366
	Total Capital Projects		**3,835,184**	**-**	**340,052**	**1,887,194**	**1,607,938**
	Washington Pavilion Equipment		395,586	-	27,194	20,533	347,859
	Orpheum Theater Equipment		30,000	-	-	-	30,000
	Total Capital Equipment		**425,586**	**-**	**27,194**	**20,533**	**377,859**
Total Entertainment Venues			**13,088,594**	**-**	**1,894,275**	**5,739,076**	**5,455,243**
TRANSIT							
29008	Accessible Bus Stops	D	1,250,000	1,993,408	13,055	647,984	2,582,369
29013	Transit Facilities Improvements	D	1,200,000	-	35,504	394,765	769,731
	Total Capital Projects		**2,450,000**	**1,993,408**	**48,559**	**1,042,749**	**3,352,100**
	Bus Shelter (9)		250,000	-	-	-	250,000
	Bus (4)		119,500	-	-	19,500	100,000
	Truck		85,000	-	-	60,037	24,963
	Van (2)		160,000	-	-	-	160,000
	Vault		100,000	-	-	-	100,000
	Total Capital Equipment		**714,500**	**-**	**-**	**79,537**	**634,963**
Total Transit			**3,164,500**	**1,993,408**	**48,559**	**1,122,286**	**3,987,063**

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

2026 Capital Projects and Equipment Summary — June 30, 2026

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
HIGHWAYS & STREETS - STORM DRAINAGE							
11020	Drainage Improvements in Developing Areas	I	7,428,839	(420,000)	2,198,875	253,549	4,556,415
11021	Sump Pump Collection Systems	I	557,483	-	88,809	128,416	340,258
11022	Unforeseen Drainage Improvements	I	418,640	-	-	58,640	360,000
11023	Drainage Conveyance Improvements	I	4,518,369	(85,000)	686,377	2,286,521	1,460,471
11026	Covell Area Basin Drainage Improvements	D	50,000	85,000	116,787	3,690	14,523
11046	Non-point Bank Stabilization	SC	2,239,206	-	-	-	2,239,206
11065	Indian Mound Retaining Wall Rehab	D	138,692	-	-	21,004	117,688
11078	Flood Control System Improvements	I	1,035,902	-	2,813	37,863	995,226
11087	Regional Storm Water Analysis & Imp	I	3,736,189	(1,500,000)	154,537	286,780	1,794,872
11121	Opportune Acquisition for Drainage	D	1,357,092	1,670,000	1,741,690	4,289	1,281,113
	Total Capital Projects		**21,480,411**	**(250,000)**	**4,989,888**	**3,080,753**	**13,159,771**
	Equipment Attachements		15,000	-	-	-	15,000
	SCADA Equipment		15,635	-	-	-	15,635
	Truck, Dump		85,181	-	1,587	39,490	44,104
	Truck, Utility		120,000	-	-	85,092	34,908
	Utility Vehicle		40,000	-	66,803	1,500	(28,303)
	Total Capital Equipment		**275,816**	**-**	**68,390**	**126,082**	**81,344**
Total Highway & Streets - Storm Drainage			**21,756,228**	**(250,000)**	**5,058,278**	**3,206,835**	**13,241,115**
PUBLIC PARKING							
19001	Parking Lot & Parking Ramp Improvements	N	80,000	-	-	-	80,000
	Total Capital Projects		**80,000**	**-**	**-**	**-**	**80,000**
	Other Equipment		40,000	-	-	-	40,000
	Signage		44,000	-	-	-	44,000
	Vehicles		195,000	-	-	75,960	119,040
	Total Capital Equipment		**279,000**	**-**	**-**	**75,960**	**203,040**
Total Public Parking			**359,000**	**-**	**-**	**75,960**	**283,040**
ELECTRIC LIGHT							
20001	Unforeseen Electrical System Replacement	I	306,043	(55,000)	89,321	41,043	120,679
20002	Circuit Improvements	I	1,244,182	-	173,369	477,710	593,104
20005	Light & Power Facility Improvements	I	6,793,128	350,000	3,392,290	3,154,293	596,545
20006	Wood Pole Improvements	D	55,000	55,000	16,136	-	93,864
	Total Capital Projects		**8,398,353**	**350,000**	**3,671,116**	**3,673,046**	**1,404,191**
	Skidloader		75,000	-	-	-	75,000
	Trailer		15,000	-	-	14,378	622
	Transmitter Equipment		10,000	-	-	-	10,000
	Total Capital Equipment		**100,000**	**-**	**-**	**14,378**	**85,622**
Total Electric Light			**8,498,353**	**350,000**	**3,671,116**	**3,687,423**	**1,489,814**
SANITARY LANDFILL							
21001	Leachate Recirculation	I	1,162,884	-	35,859	364,716	762,308
21002	Land Acquisition	D	200,000	-	-	-	200,000
21003	Perimeter Fencing	N	100,000	-	-	-	100,000
21004	Building Improvements	I	1,991,633	-	46,940	127,548	1,817,144
21011	Sanitary Landfill Expansion	SC	291,556	-	-	64,386	227,170
21012	Landfill Closure	SC	8,262	-	-	-	8,262
	Total Capital Projects		**3,754,335**	**-**	**82,799**	**556,651**	**3,114,884**
	GPS Station		19,399	-	-	-	19,399
	Material Handler		400,000	-	-	390,319	9,681
	Rolloff Container		45,000	-	22,188	23,188	(375)
	SCADA Equipment		40,000	-	36,615	-	3,385
	Message Boards		18,000	-	19,570	-	(1,570)
	Spreader		15,000	-	-	-	15,000
	Truck, Flusher		300,000	-	-	-	300,000
	Total Capital Equipment		**837,399**	**-**	**78,372**	**413,507**	**345,520**
Total Sanitary Landfill			**4,591,734**	**-**	**161,172**	**970,157**	**3,460,405**

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

2026 Capital Projects and Equipment Summary — June 30, 2026

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
WATER							
22001	Land Acquisition	D	653,487	-	3,554	-	649,933
22002	Other Mains, Unforeseen Water Projects	I	224,204	-	55,236	25,981	142,987
22003	City Wide Water Main Replacements	I	81,035	-	-	14,741	66,294
22005	Water Purification Building Improvements	I	1,316,949	700,000	444,508	1,119,110	453,330
22007	Water Collector Well Improvements	I	1,479,958	-	1,309,123	37,383	133,452
22011	Foundation Park Water Main	I	13,990,425	-	398,424	3,820,022	9,771,979
22012	Lewis & Clark Regional Water Supply	I	6,373,390	(700,000)	5,319,418	-	353,972
22062	Water Storage Improvements	I	1,455,410	-	19,350	804,830	631,230
	Total Capital Projects		**25,574,858**	**-**	**7,549,613**	**5,822,068**	**12,203,177**
	Meters, AMR, DCU Equipment		3,896,440	-	694,779	42,309	3,159,351
	Other Equipment		302,500	-	73,750	-	228,750
	Field Equipment/Attachments		654,038	-	39,923	54,051	560,063
	Lab Equipment		116,370	-	-	1,370	115,000
	SCADA Equipment		55,577	-	10,671	84	44,822
	Trucks/Trailers		290,000	-	50,228	319,452	(79,679)
	VFD Well/Actuators/Pumps		401,409	-	74,320	77,490	249,600
	Total Capital Equipment		**5,716,334**	**-**	**943,671**	**494,756**	**4,277,907**
Total Water			**31,291,192**	**-**	**8,493,284**	**6,316,824**	**16,481,083**
WATER RECLAMATION							
23001	Sanitary Sewers - Other Mains	I	4,792,998	(1,082,450)	766,063	1,642,981	1,301,504
23002	Pipe Lining Project	I	1,862,428	(1,235,000)	-	317,259	310,169
23003	Manhole Rehabilitation Project	N	233,000	-	-	-	233,000
23004	East Side Future Interceptor	N	75,000	385,000	455,481	-	4,519
23014	Brandon Rd Lift Stn Par Force Main	N	-	-	(1,800)	-	1,800
23034	Basin 15 Sanitary Sewer Extension	I	47,783,761	-	7,383,563	11,620,655	28,779,543
23040	Foundation Park - Phase 2	D	520,000	(367,720)	-	-	152,280
23043	Facility Expansion Planning	I	94,258,358	600,000	1,581,826	37,721,210	55,555,323
23044	Pump Station 218 Improvements	I	812,663	850,000	144,400	1,461,836	56,427
23045	Pump Station 240 Force Main	I	25,047,582	(850,000)	290,688	1,410,266	22,496,629
23046	Basin 17 Sanitary Extension	N	-	170	-	-	170
23049	Gravity Thickener Mechanism Rehab	D	1,066,671	(1,065,000)	-	-	1,671
23050	Water Reclamation Building Improvement	I	288,502	1,700,000	27,683	1,826,914	133,904
23051	Opportune Land Acquisitions	D	111,000	-	-	-	111,000
23052	Southeast Basins Sanitary Sewer Imp	D	24,844,093	-	549,292	12,085,830	12,208,972
23053	Northeast Basins Sanitary Sewer Imp	N	1,080,449	(385,000)	-	-	695,449
23054	Septage Receiving Station	I	1,289,511	-	814,305	223,775	251,432
23055	Basin 32 Sanitary Sewer Extension	N	200,000	-	-	-	200,000
23056	Basin 16 & 7 Sanitary Sewer Extension	N	250,000	250,000	-	480,090	19,910
	Total Capital Projects		**204,516,016**	**(1,200,000)**	**12,011,499**	**68,790,816**	**122,513,701**
	Air Release Valve		40,000	-	-	100,600	(60,600)
	Flow/Density Meters		672,055	-	1,488	158,016	512,550
	Lab Equipment		20,008	-	-	8	20,000
	Other Equipment		556,652	-	25,832	4,152	526,668
	Pumps		778,565	-	345,330	99,473	333,761
	SCADA Equipment		65,773	-	3,417	40,073	22,283
	Trucks, Vans, Trailers & Heavy Equipment		963,092	-	188,500	494,134	280,459
	VFD Well/Valve Actuator		463,120	-	119,520	100,042	243,558
	Total Capital Equipment		**3,559,265**	**-**	**684,087**	**996,498**	**1,878,680**
Total Water Reclamation			**208,075,281**	**(1,200,000)**	**12,695,586**	**69,787,314**	**124,392,382**

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

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
FLEET							
24012	Underground Storage Tanks	D	1,311,668	-	-	-	1,311,668
	Total Capital Projects		**1,311,668**	**-**	**-**	**-**	**1,311,668**
	Large Equipment - Streets		3,638,193	-	2,593	2,017,191	1,618,409
	Large Equipment - Water		174,407	-	-	176,559	(2,152)
	Large Equipment - Water Reclamation		1,798,380	-	23,829	1,534,181	240,370
	Large Equipment - Landfill		4,017,890	-	-	3,229,852	788,038
	Large Equipment - Lights		558,438	-	-	82,895	475,543
	Large Equipment - Storm Drainage		800,000	-	-	655,024	144,976
	Motorgraders		8,000,000	2,400,000	-	10,420,995	(20,995)
	Trucks and Pickups		1,879,439	-	521,805	643,532	714,102
	Sedans, Vans and Trailers		171,000	-	93,757	-	77,243
	Toolcat		19,414	-	2,316	-	17,098
	Crane		40,000	-	-	-	40,000
	Lift		20,000	-	-	-	20,000
	Vehicle Lubrication System		44,000	-	-	-	44,000
	Scanners		50,000	-	43,225	-	6,775
	Sandbagger		25,000	-	-	-	25,000
	Radios		32,000	-	-	-	32,000
	Roller		40,000	-	58,000	-	(18,000)
	Amphbious Vehicle-Health		45,000	-	-	48,166	(3,166)
	Total Capital Equipment		**21,353,161**	**2,400,000**	**745,525**	**18,808,396**	**4,199,241**
Total Fleet			**22,664,829**	**2,400,000**	**745,525**	**18,808,396**	**5,510,909**
ENTREPRISE NETWORK TECHNOLOGY							
	Microwave Equipment		171,429	-	-	-	171,429
	Network Equipment		1,442,488	-	185,489	7,474	1,249,526
	Total Capital Equipment		**1,613,917**	**-**	**185,489**	**7,474**	**1,420,955**
Total Revolving Technology			**1,613,917**	**-**	**185,489**	**7,474**	**1,420,955**
Total Capital Program			**$ 544,094,676**	**$ 5,413,821**	**$ 71,597,287**	**$ 234,901,674**	**$ 243,009,536**

Arterial Streets Funding

	2009-2022	2024	2025	2026 YTD	Life-to-Date
Uses					
Total Arterial Street Expenditures	**$ 135,354,629**	**$ 10,919,505**	**$ 14,010,581**	**$ 1,337,192**	**$ 161,621,906**
Sources					
Sales Tax	$ 111,667,217	$ 7,196,738	$ 10,111,505	$ 692,075	$ 130,297,064
Street Platting Fees	23,057,882	3,722,767	3,899,076	645,117	31,324,842
Total Sources	**$ 135,354,629**	**$ 10,919,505**	**$ 14,010,581**	**$ 1,337,192**	**$ 161,621,906**

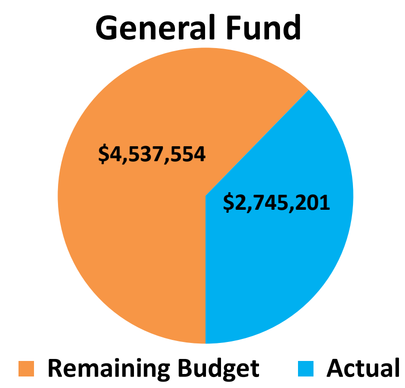
Top Active CIP Projects (Project to Date)

	Expense	Encumbered
Water Reclamation Dewatering Facility	3,585,400	27,198,857
Basin 15 Sanitary Sewer Extension	42,534,803	11,620,655
Pump Station 240 Force Main	58,816,472	1,408,199
Arrowhead/Veterans Parkway Intersection	22,885,347	13,925,482
Marion Road Overpass	2,632,001	16,448,555
Minnesota Avenue Phase 2	5,191,774	9,340,292
South Veterans Parkway	19,367,442	12,222,325
Lewis & Clark Connection	235,992	283,382
Fire Station #13	405,193	5,189,716
Light & Power Campus	11,884,221	3,154,293
Kuehn Park Aquatics	2,272,426	14,105,266
Frank Olson Aquatics	1,663,519	3,062,881

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

FEDERAL GRANT FUNDING

GENERAL FUND	Budget	Actual	Projected
Attorney	$ 12,600	$ -	$ 12,600
Fire	83,000	18,031	83,000
Police	757,500	407,290	750,000
Highways and Streets (Highway Planning)[1]	779,000	280,574	779,000
Health	3,609,159	1,918,407	3,600,000
Parks and Recreation[2]	1,300,000	-	1,300,000
Planning and Development Services[3]	741,496	120,900	750,000
Total	**$ 7,282,755**	**$ 2,745,201**	**$ 7,274,600**

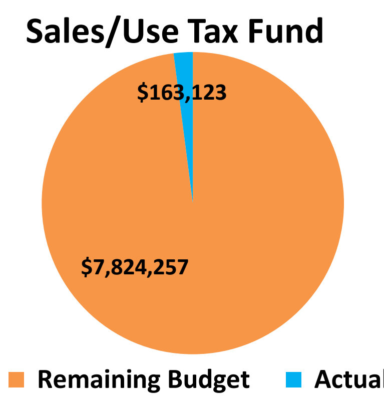


1 The Highway Planning & Construction grant is on reimbursement basis with requests submitted monthly to SECOG. They are behind reviewing invoices. Received Jan-May reimbursement in June.

2 The CommuniTree grant of $1.3M is on a reimbursement basis. Expecting half mid-summer; half year-end.

3 The majority of this is for Flood Plain Studies which is on a reimbursement basis. Both projects were completed the end of June. Reimbursement expected to be received this fall.

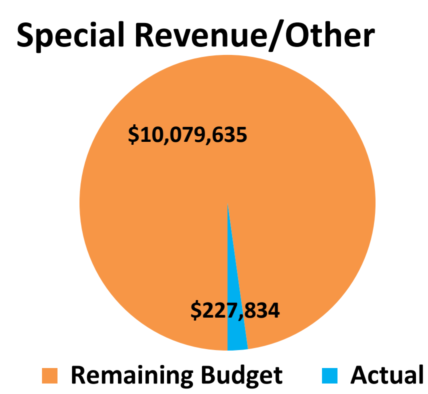
SALES/USE TAX FUND	Budget	Actual	Projected
Police	$ 72,952	$ -	$ 100,000
Highways and Streets			
RURAL (Arrowhead/Veterans Intersect.)[4]	7,914,429	-	7,914,429
Parks and Recreation[5]	-	163,123	160,000
Total	**$ 7,987,381**	**$ 163,123**	**$ 8,174,429**



4 RURAL grant awarded in 2025. Funding is on a reimbursement basis. Project expected to be completed by the end of 2026. City will request reimbursement this year for remainder of the grant.

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

SPECIAL REVENUE/OTHER FUNDS	Budget	Actual	Projected
Housing[6]	$ 3,445,001	$ 227,834	$ 3,445,001
Transit (Operating and Capital)[7]	6,862,468	-	5,920,821
Total	**$ 10,307,469**	**$ 227,834**	**$ 9,365,822**



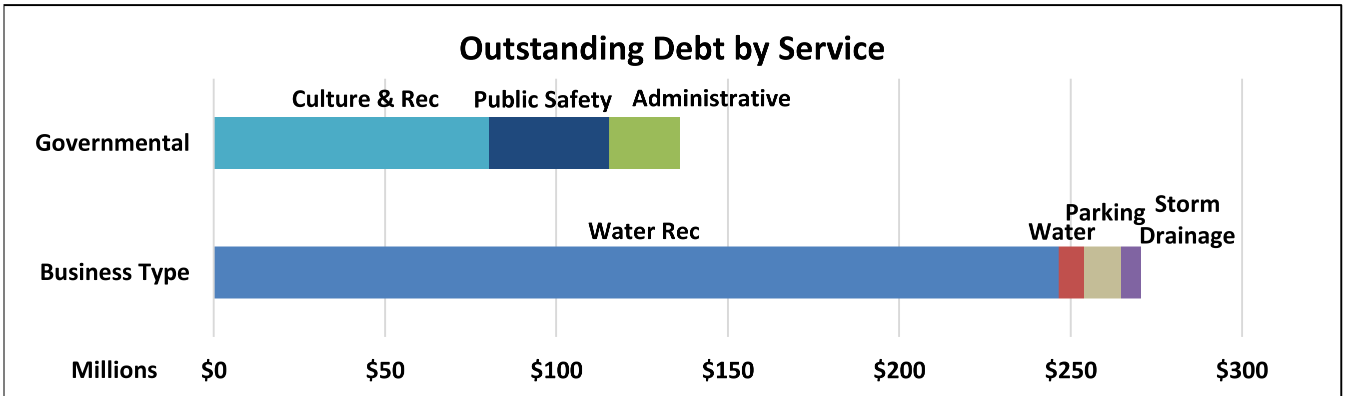
6 $1,844,554 HOME ARP grant has been awarded and is allotted for the Mercato project. Contract expected to be awarded summer 2026 with grant draw to be shortly after.

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

SPECIAL FUNDING

National Opioid Settlement Funds	
Beginning Cash Balance Jan 1	**$ 1,456,212**
Cash Received	56,632
Cash Expended/Committed	-
The LINK Community Triage Center	(600,000)
Uncommitted Cash Balance	**$ 912,844**

Liquor License Proceeds (Ord. 52-23)	
Beginning Cash Balance Jan 1	**$ 1,748,897**
Cash Received	-
Cash Expended/Committed	
Street Outreach Services - SDUIH	(175,000)
Bishop Dudley	(130,000)
St. Francis House	(131,500)
Solace	(88,500)
East River Legal Services	(100,000)
Uncommitted Cash Balance	**$ 1,123,897**



Fund (Repayment Source)	True Interest Rate	Maturity Date	Issue Amount	Authorized not Drawn	Balance Outstanding
Governmental Revenue Bonds & Notes					
Sales & Use Tax Fund					
Events Center (2012A&B)	3.21%	2033	122,145,000	-	$ 56,845,000
City Center Building (2016A)	3.09%	2036	20,260,000	-	14,975,000
Public Safety Facility (2020A)	2.42%	2040	42,315,000	-	35,255,000
Aquatics and Recreation Center (2025A)	3.25%	2035	23,395,000	-	23,395,000
Total Sales & Use Tax					130,470,000
Storm Drainage					
SRF Clean Water #39 (2018A)	1.00%	2030	8,829,000	-	3,245,651
SRF Clean Water #42 (2021)	1.00%	2032	3,690,069	5,767,331	2,469,085
Total Storm Drainage					5,714,737
Community Development					
Rental Rehab Loans (State Flex)	0.00%	2026	600,000	-	600,000
All Funds					
Right to Use Leases	0.24%-3.14%	2031	9,447,259	-	3,599,220
Subscriptions	2.66-3.10%	2028	4,176,486	-	1,252,993
Total Governmental Debt					**141,636,950**
Business Type Revenue Bonds & Notes					
Water					
*Lewis & Clark (2007A refunded by 2017A)	1.80%	2026	70,000,000	-	7,400,000
SRF Drinking Water #12 (2023)	1.88%	TBD	7,556,372	4,943,628	-
First $7,895,000 of principal is paid by DANR					
Total Water					7,400,000
Water Reclamation					
SRF Clean Water #21 (2005 - Closed)	2.25%	2027	34,813,977	-	2,231,146
SRF Clean Water #35 (2015 - Open	1.25%	2027	11,304,270	675,187	2,150,337
SRF Clean Water #36 (2015 - Closed)	1.25%	2028	16,550,544	-	4,340,011
SRF Clean Water #37 (2016 - Closed)	1.25%	2029	7,350,585	-	1,962,072
SRF Clean Water #38 (2017 - Closed)	1.00%	2029	9,515,974	-	3,233,292
SRF Clean Water #40 (2019 - Open)	1.50%	2041	26,476,585	332,215	21,151,911
SRF Clean Water #41 (2020 - Closed)	2.50%	2042	41,625,000	-	36,286,220
SRF Clean Water #43 (2021 Closed)	2.00%	2044	18,500,000	-	16,767,838
SRF Clean Water #44 (2022 - Open)	2.00%	2044	90,608,202	32,391,798	85,301,008
SRF Clean Water #45 (2023 - Open)	1.25%	2046	10,658,089	7,292,911	10,549,566
SRF Clean Water #46 (2024 - Open)	2.75%	2046	42,882,420	18,117,580	42,882,420
SRF Clean Water #47 (2024 - Open)	3.00%	TBD	12,457,361	10,672,639	12,457,361
SRF Clean Water #48 (2024 - Open)	3.25%	TBD	4,050,113	6,949,887	4,050,113
SRF Clean Water #49 (2025 - Open)	3.25%	TBD	2,370,396	30,390,604	2,370,396
SRF Clean Water #50 (2026 - Open)	3.25%	TBD	810,623	16,935,377	810,623
Total Water Reclamation					246,544,314
Parking					
*'Parking Ramp (2018B)	3.51%	2032	18,540,000	-	10,840,000
All Funds					
Right to Use Leases	0.55%	2031	47,975	-	47,975
Subscriptions	2.68%	2026	9,364	-	9,364
Total Business Type Debt					**264,841,653**
Total Debt Outstanding					**$ 406,478,602**

* Secured by pledge of the second penny sales and use tax but payments made from business-type funds
State Revolving Funds (SRF) balance outstanding includes quarterly repayments on drawn principal.

Total Budget and Adjustments Summary — June 30, 2026

Fund	Original Budget	Carryforward (CIP/OCEP)	Carryover Encumbrances (CIP/OCEP)	Supplement	Budget
APPROPRIATED FUNDS:					
General Fund	$ 253,271,253	$ -	$ -	$ -	$ 253,271,253
Entertainment Tax					
Events Complex	8,225,578	2,943,890	347,283	-	11,516,751
Sioux Falls Stadium	1,671,527	238,651	-	-	1,910,178
Washington Pavilion	4,851,195	813,797	478,745	-	6,143,737
Orpheum	1,194,901	444,088	54,140	-	1,693,129
Arts and Culture	-	-	-	-	-
Entertainment Tax Total	15,943,201	4,440,426	880,168	-	21,263,795
Sales/Use Tax					
Facilities Management	2,525,000	638,202	-	2,000,000	5,163,202
Communications	47,500	229,325	652	-	277,477
Fire	8,534,000	1,435,330	3,156,151	-	13,125,481
Police	1,504,100	3,320,042	20,466	-	4,844,608
Highways and Streets	65,109,293	31,064,248	33,629,616	600,000	130,403,157
Health	307,000	232,310	-	-	539,310
Parks & Recreation	7,412,000	7,986,619	7,144,830	130,000	22,673,449
Library	963,529	85,994	29,617	-	1,079,140
Planning & Development	40,000	57,000	3,448	-	100,448
Economic Development	-	-	-	-	-
Museum	-	-	-	-	-
Debt Service	18,802,828	-	-	-	18,802,828
Transfers	2,205,921	-	-	-	2,205,921
Sales/Use Tax Total	107,451,171	45,049,070	43,984,780	2,730,000	199,215,021
Housing	12,261,010	-	825,428	-	13,086,438
Transit	18,024,554	1,100,000	19,500	1,993,408	21,137,462
Storm Drainage	17,535,511	9,533,202	1,378,937	-	28,447,650
911 Dispatch	7,382,329	248,094	44,819	-	7,675,242
Library Memorial	5,000	-	-	-	5,000
Cottam Memorial	2,000	-	-	-	2,000
Public Safety Facility Construction	-	197,318	134,873	116,313	448,504
Recreation and Aquatics Bond	-	18,175,321	3,862,866	174,100	22,212,287
T.I.F. District Fund	10,570,000	-	-	-	10,570,000
NON-APPROPRIATED FUNDS:					
Power and Distribution	11,466,482	350,000	2,895,998	-	14,712,480
Public Parking	3,760,533	155,000	-	-	3,915,533
Landfill	15,138,062	1,264,095	184,639	-	16,586,796
Water	64,356,590	19,157,118	5,812,940	-	89,326,648
Water Reclamation	104,586,204	102,507,335	36,189,252	-	243,282,791
Fleet Management	21,361,543	10,824,213	1,524,616	2,400,000	36,110,372
Enterprise Network Technology	7,625,289	-	13,917	-	7,639,206
Centralized Facilities	15,288,170	4,331,533	731,726	1,501,804	21,853,233
Health Benefits	28,914,205	-	-	-	28,914,205
Workers' Compensation	2,278,134	-	-	-	2,278,134
Risk Management	3,320,015	-	-	-	3,320,015
Fiduciary Funds	54,911,284	-	-	-	54,911,284
Total Budget All Funds	**$ 775,452,538**	**$ 217,332,725**	**$ 98,484,459**	**$ 8,915,625**	**$ 1,100,185,347**

Total Budget and Adjustments Summary — June 30, 2026

Supplement Detail:	Budget Revenue	Budget Expense
Effective Supplements		
January		
Fleet Management Fund-Motor Graders-General Fund Transfer (Ord. 111-25)	2,400,000	2,400,000
February		
Recreation and Aquatics Bond Fund-Aquatics Facilities Design-Bond Fund (Ord. 01-25)	-	174,100
Transit Fund-Accessible Bus Stops-Federal Grant (Ord. 08-26)	1,993,408	1,993,408
Centralized Facilities Fund-Land Acquisition (Ord. 08-26)	-	2,000,000
Sales/Use Tax Fund-Highway & Streets-Arterial Street Platting Fees (Ord. 08-26)	600,000	600,000
April		
Public Safety Facility Construction Fund-Landfill Rubble-Available Fund Balance (Ord. 76-20)	116,313	116,313
Centralized Facilities Fund-SWRTW Purchase-Sales Tax Fund Transfer (Res. 20-26)	1,501,804	1,501,804
May		
Sales/Use Tax Fund-Parks & Rec-Willow Ridge & Whispering Woods-Available Fund Balance (Ord. 32-26)		130,000
Total Effective Supplements	**$ 6,611,525**	**$ 8,915,625**