

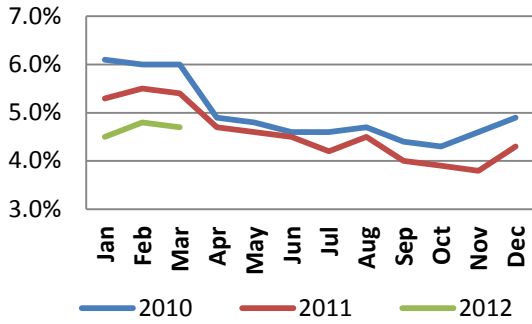
City of Sioux Falls Monthly Financial Status Report

(Unaudited)

April 30, 2012

ECONOMIC INDICATORS

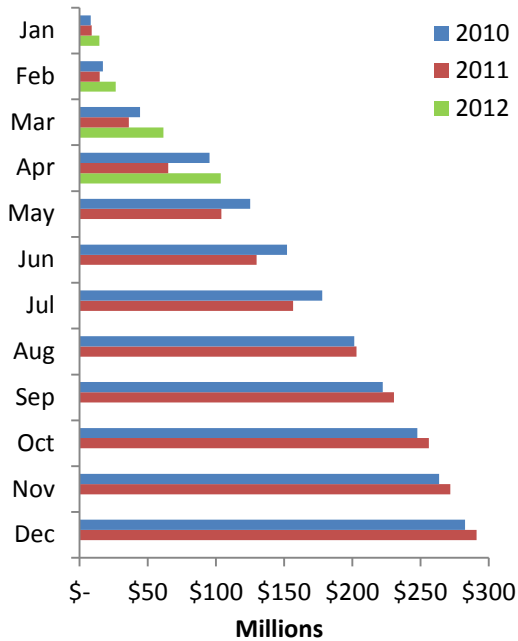
Sioux Falls MSA Unemployment



March 2010 March 2011 March 2012

Sioux Falls MSA	6.0%	5.3%	4.7%
State of SD	5.9%	5.5%	4.9%
National	10.2%	9.2%	8.4%

Sioux Falls Year-To-Date Building Permit Valuations



April 2010 April 2011 April 2012

YTD Valuations	\$95.3 M	\$94.9M	\$103.5 M
----------------	----------	---------	-----------

FINANCIAL OVERVIEW

April 2012

2012 Capital Program

Bidding Environment

- 38 projects bid for total of \$26.2 million
- Average of 6 bids per project
- On average, the low bid was 6% below estimate

Major Projects Bid

- Downtown River Greenway Phase 2
- Prairie West Branch Library
- 2012 Surface Treatment Various Streets (Micro-Surfacing)
- Lewis and Clark Water Supply Connection
- Carnegie Town Hall Exterior Repairs

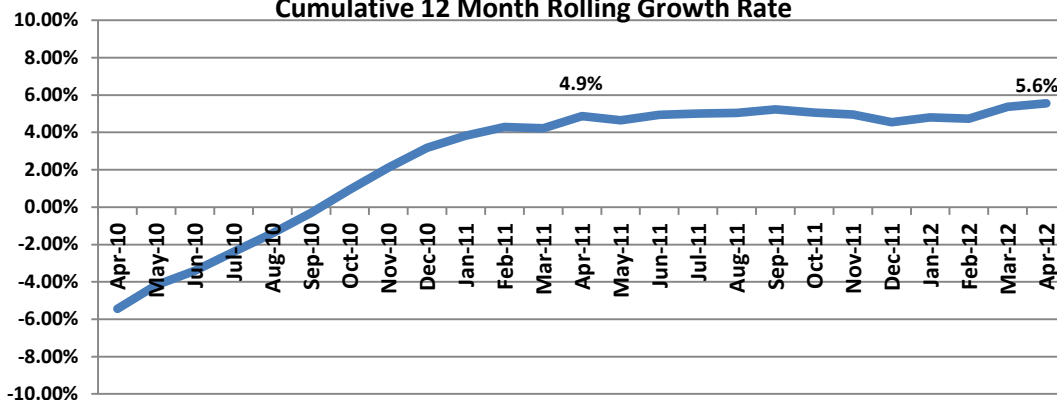
Major Projects in Construction

- Play Structure Replacement (Pioneer, Kuehn, Riverdale, Elmwood)
- Play Court Replacement (Whittier, Riverdale, Frank Olson, Meldrum)
- Falls Park Restroom/Playground
- Sioux River South Interceptor Replacement Project - Phase 1B
- Marion Road from 39th Street to Berkshire Boulevard
- Municipal Solid Waste Landfill Expansion - Cell 3
- 8th Street from Minnesota Avenue to Main Avenue
- Benson Road and Bobhalla Avenue Improvements
- Cliff Avenue from Benson Road to 60th St North

Major Projects Yet to Bid

- Granite Valley Park
- Arboretum Educational Center
- Arboretum Site Improvements Phase 2
- Prairie Green/Kuehn Park Golf Course Clubhouses
- Louise Ave from 85th St to 95th St (Street & Utility Construction)
- Circuit Improvements - Phases 2 and 3
- Western Ave from Timber Oak Trail to City Limits
- SD Hwy 11 from 26th St to 69th St, 57th St from Sycamore Ave to SD 11, 41st St from Harmodon Park to SD 11

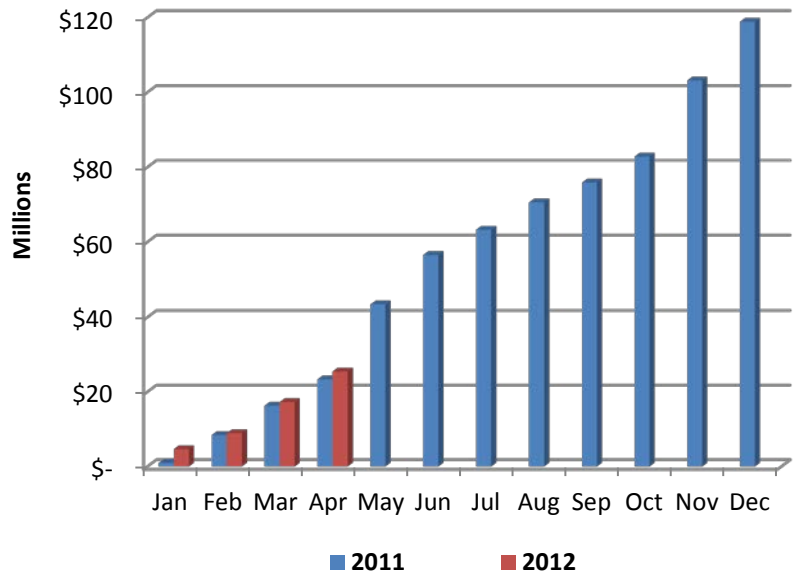
Sales Tax Collections w/out Audits Cumulative 12 Month Rolling Growth Rate



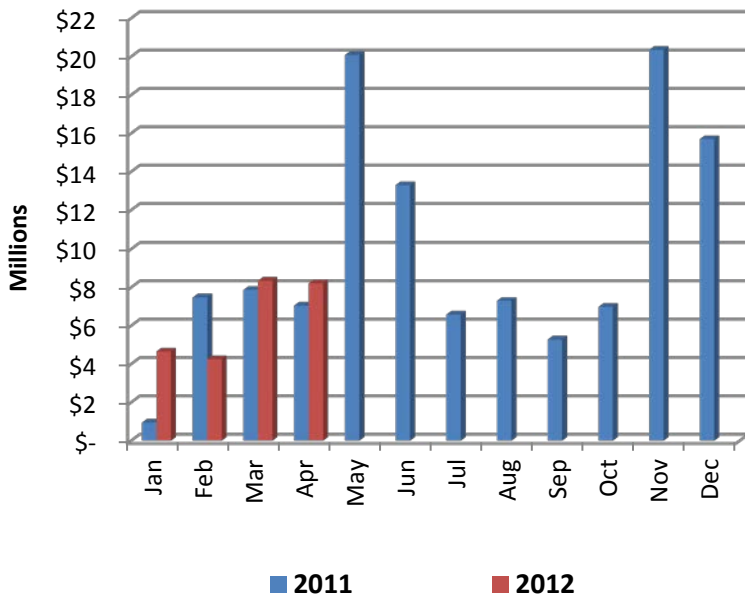
GENERAL FUND - REVENUE ANALYSIS

YTD REVENUE

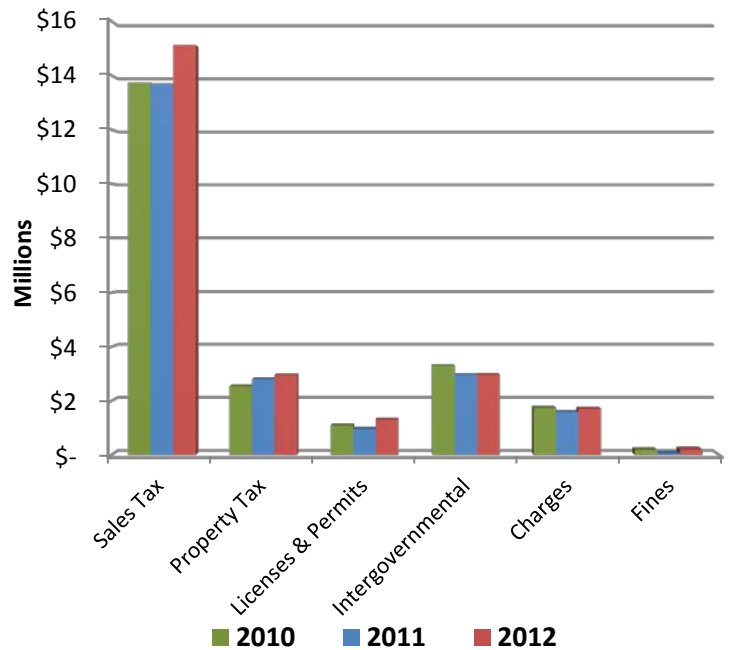
	2011	% Budget	2012	% Budget
January	\$ 944,396	1%	\$ 4,654,094	4%
February	7,471,406	7%	4,250,493	3%
March	7,865,896	14%	8,343,411	14%
April	7,047,159	20%	8,216,162	21%
May	20,076,492	38%		
June	13,295,998	49%		
July	6,571,819	55%		
August	7,295,079	61%		
September	5,274,628	66%		
October	6,975,131	72%		
November	20,343,678	89%		
December	15,692,780	103%		
12-31 Actual	<u>\$ 118,854,462</u>			
YTD Actual	<u>\$ 23,328,857</u>		<u>\$ 25,464,160</u>	
Budget	\$ 115,695,736		\$ 121,851,441	



MONTH OVER MONTH REVENUE



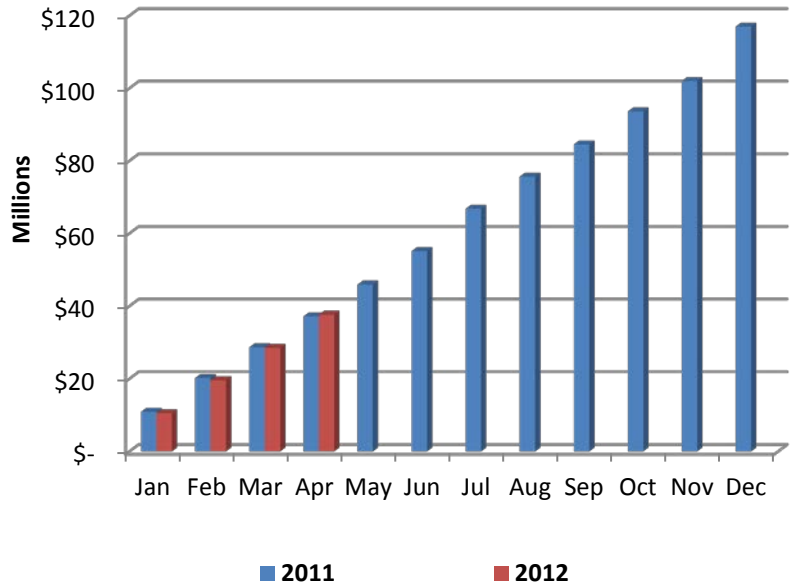
YTD REVENUE BY SOURCE



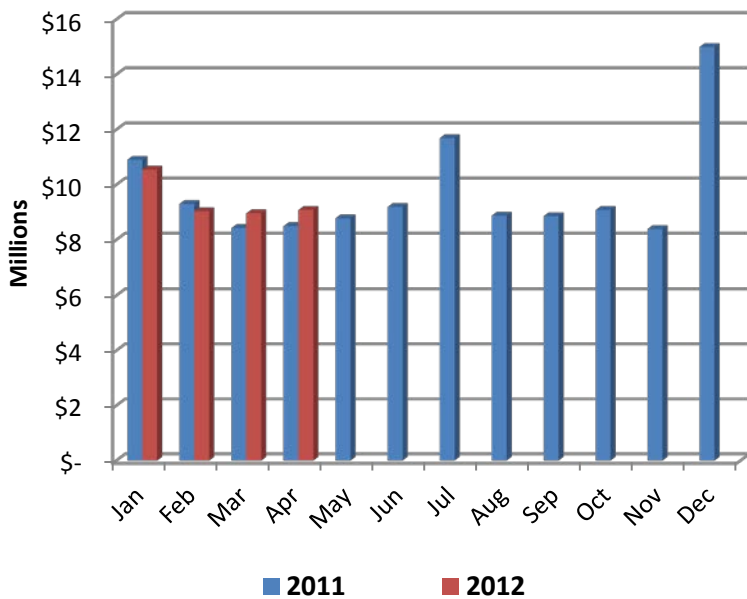
GENERAL FUND - EXPENDITURE ANALYSIS

YTD EXPENDITURES

	2011	% Budget	2012	% Budget
January	\$ 10,903,220	9%	\$ 10,541,693	8%
February	9,300,557	17%	9,034,840	16%
March	8,425,660	24%	8,958,298	23%
April	8,494,115	31%	9,078,168	30%
May	8,780,148	38%		
June	9,190,024	46%		
July	11,685,817	56%		
August	8,872,273	63%		
September	8,856,145	71%		
October	9,078,323	78%		
November	8,391,377	85%		
December	14,997,405	96%		
12-31 Actual	<u>\$ 116,975,064</u>			
YTD Actual	<u>\$ 37,123,552</u>		<u>\$ 37,612,999</u>	
Budget	\$ 121,888,337		\$ 125,730,057	



MONTH OVER MONTH EXPENDITURES



YTD EXPENDITURES BY DEPARTMENT

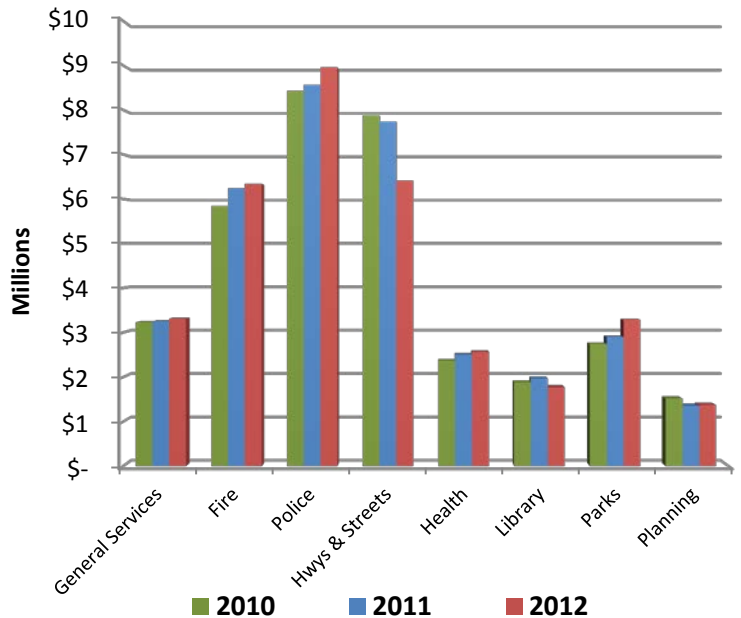


Table of Contents

Page

FUND SUMMARIES

The focus of the General Fund, Sales Tax Fund, and all other non-internal service or enterprise funds within this monthly status report is on **unreserved fund balance** as this is the balance that is anticipated to be available if actual results are as budgeted. In addition to the budget, unbudgeted changes in certain reserves such as inventories and debt service also impact the unreserved balance. Allowances for changes in reserves are shown when they can be reasonably estimated.

Most funds also contain a cash breakdown to identify available versus restricted or designated cash balances. In a couple of instances, the cash breakdown has been replaced with a breakdown of assets and liabilities as the focus of these funds is not current spendable resources but rather a longer-term reimbursement of the City's investment in the projects supported by these funds.

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

General Fund Summary..... 1

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

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

Sales & Use Tax Summary..... 2

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

As large construction project contracts are awarded and paid throughout the year and into future years, encumbrances have been added to the actual-to-budget comparison to provide a more accurate picture of remaining budget balances. The long-term nature of the contracts and agreements is also the reason for the focus on unobligated fund balances to identify the estimated remaining resources that may be programmed for capital projects. This summary also includes a breakdown of monies being received for the specific purpose of funding the construction of arterial streets.

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

This report provides the detail of the sales & use tax receipts that are collected and remitted to the City by the State of South Dakota Department of Revenue. The first and second penny sales taxes are collected on essentially all local sales and are used as described above. The entertainment tax is collected on lodging, sales of alcoholic beverages, dining out, as well as ticket sales or admissions. The entertainment tax is used to fund operating and capital activities related to the operations of the Convention Center and Washington Pavilion as well as pay a portion of the debt service for the construction of the two facilities. The lodging tax is collected on overnight stays with the entire amount collected being remitted to the Convention and Visitors Bureau for promoting the City. This report is prepared on an accrual basis consistent with collections for the month from the State Department of Revenue.

Compilation of Other Funds 4-6

Special Revenue Funds are used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes. Additional Special Revenue Funds include the Entertainment Tax Fund, Railroad Relocation Fund, Community Development Fund, Transit Fund, Storm Drainage Fund, and Big Sioux River Environmental Fund.

Table of Contents

Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). This fund type includes the Special Assessment Bond Construction Fund, TIF Fund, Sioux Falls Flood Control Fund, and Culture/Rec Bond Construction Fund. Certain funds within this category are on a reimbursement basis and will carry negative balances within available cash as they await reimbursement from trust funds or other sources.

Permanent Funds account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support specific programs. This fund type includes the Library Memorial Fund and Cottom Memorial Fund.

Internal Service Funds 6

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

Enterprise Fund Summary of Cash Flows 7

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

CAPITAL PROGRAM

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

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

Capital Improvement Program (CIP) Projects Summary 9-12

This CIP report presents each individual project within the capital program. As each project may involve several funds, the projects are organized by the primary department for which the project is being completed. Project budgets are balanced on a project-by-project basis. The report also contains a status code to define the status of each project. The codes are: N – not started; S – signed contract; PD – preliminary design; D – under design; DC – design completed; I – in construction; SC – substantially completed; W – under warranty; C - complete. Page 12 also includes a summary of the Arterial Streets projects' sources and uses.

Other Capital Expenditures Program (OCEP) Summary 13-15

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

DEBT

Outstanding or Authorized Debt 16

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

BUDGET

Budget/Appropriation Adjustments 17-19

The appropriation and budget adjustment report shows budgetary actions that have occurred since the budget was initially adopted. The report is organized to show budget actions on a fund basis. The details for the supplement column are presented by month on the final page of this section to show specific actions and the reason for each supplement.

**City of Sioux Falls
Monthly Financial Report
April 30, 2012**

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

Unreserved Fund Balance & Cash Status			Unrestricted Cash Balance			
	Current Budget	Actual		2012	2011	2010
Unreserved Fund Balance Jan 1	\$ 43,426,334	\$ 43,426,334	March	30,487,453	27,777,286	\$28,106,010
Revenues	121,851,441	25,464,160	Change	(839,528)	(1,939,790)	(2,054,548)
Expenditures	(125,730,057)	(37,612,999)	April	29,647,925	25,837,496	\$26,051,462
Net Change in Fund Balance	(3,878,616)	(12,148,839)		23.6%	21.8%	21.1%
Unreserved Fund Balance Ending	\$ 39,547,718	\$ 31,277,495	% Unrestricted Cash Balance to Budget (11% Policy Target)			
31.5% % Unreserved Fund Balance to Budget (25% Target)						

Budget Status					
Revenue	Current Budget	Actual Revenue	2012 YTD % of Budget	2011 YTD % of Budget	2010 YTD % of Budget
Taxes					
Property Tax	\$ 46,302,099	\$ 2,954,190	6%	6%	6%
Sales Tax	46,879,930	15,119,010	32%	32%	29%
Frontage Tax	4,491,891	390,258	9%	8%	8%
Lodging Tax	600,000	159,728	27%	26%	24%
CVB BID Tax	1,400,000	431,988	31%	n/a	n/a
Other	88,519	34,431	39%	58%	51%
Total Taxes	99,762,439	19,089,605	19%	19%	18%
Licenses and Permits	4,328,074	1,300,113	30%	23%	24%
Intergovernmental Revenue					
Federal Grants	4,396,847	1,336,149	30%	30%	12%
Bank Franchise Tax	655,000	674,256	103%	67%	196%
Liquor Tax Revision	760,600	193,448	25%	23%	23%
Motor Vehicle Licenses	1,800,000	264,039	15%	12%	13%
Wheel Tax	195,000	108,162	55%	47%	54%
Other	1,550,831	384,252	25%	39%	24%
Total Intergovernmental Revenue	9,358,278	2,960,306	32%	32%	36%
Charges for Goods and Services	6,519,252	1,708,734	26%	28%	31%
Fines and Forfeitures	761,700	207,006	27%	24%	32%
Investment Revenue	413,465	(4,545)	-1%	8%	18%
Other Revenue	708,233	202,941	29%	18%	26%
Total General Fund Revenue	\$ 121,851,441	\$ 25,464,160	21%	20%	20%
Expenditures by Department	Current Budget	Actual Expenditures	2012 YTD % of Budget	2011 YTD % of Budget	2010 YTD % of Budget
01 Mayor	\$ 498,585	\$ 137,915	28%	23%	31%
06 Attorney	1,446,574	426,750	30%	27%	28%
07 Human Resources	1,106,234	294,556	27%	29%	24%
09 City Council	1,335,562	384,380	29%	31%	29%
10 Finance	1,942,987	547,172	28%	27%	26%
11 Facilities Management	1,297,294	348,862	27%	32%	28%
16 Central Services	2,626,316	727,432	28%	28%	25%
24 Media Services	1,445,242	444,387	31%	31%	28%
Total General Government	11,698,794	3,311,454	28%	29%	27%
15 Fire	21,341,922	6,337,584	30%	30%	29%
21 Police	28,390,691	8,959,328	32%	31%	29%
Total Public Safety	49,732,613	15,296,911	31%	30%	29%
14 Engineering	6,753,820	1,681,456	25%	30%	25%
30 Public Works Admin	124,805	56,147	45%	33%	29%
33 Street	14,200,671	4,679,256	33%	46%	41%
Total Highways & Streets	21,079,296	6,416,859	30%	42%	37%
18 Health	9,072,951	2,566,233	28%	29%	27%
12 Arena	824,861	230,152	28%	18%	36%
27 Museum	475,221	(68,006)	-14%	n/a	n/a
28 Library	5,867,773	1,770,635	30%	32%	29%
64 Park/Recreation	13,453,632	3,285,154	24%	22%	20%
Total Culture & Recreation	20,621,487	5,217,936	25%	25%	23%
25 Planning/Building Services	4,527,293	1,373,924	30%	32%	31%
60 CD Economic Development	1,296,114	416,063	32%	35%	n/a
67 Convention Visitors Bureau	2,000,000	424,441	21%	18%	26%
Total Urban & Economic Development	7,823,407	2,214,428	28%	30%	31%
49 Transfers	5,701,509	2,589,177	45%	40%	37%
Total General Fund Expenditures	\$ 125,730,057	\$ 37,612,999	30%	31%	29%

City of Sioux Falls
 Monthly Financial Report
 April 30, 2012

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

Unreserved Fund Balance & Cash Status:			
	<u>Current Budget</u>		
Unreserved Fund Balance January 1	\$ 14,899,823	Beginning Cash Balance January 1	\$ 28,507,296
Less Project Carry Forwards	10,816,571		
Adjusted Beginning Unobligated Fund Balance	4,083,252	Change in Cash Balance	17,611,100
		Total Cash Balance	46,118,396
Budget Adjustments (supplements)	-	Less Designated Cash	3,869,021
		Less Restricted Cash	221,392
Budgeted Net Change in Fund Balance	-	Less Cash in Trust	26,031,038
Unobligated Fund Balance Ending	\$ 4,083,252	Ending Available Cash Balance	\$ 15,996,945

Budget Status:				
Revenue	General Capital (.92 penny)		Arterial Streets (.08 penny)	Total
	Current Budget	Actual	Actual	
Taxes	\$ 46,879,930	\$ 13,909,496	\$ 1,206,773	\$ 15,116,270
Federal & State Grants	1,445,966	705,596	-	705,596
Interest Earned on Trust Investments	250,000	(97,397)	-	(97,397)
Special Assessments/Platting Fees	975,000	46,689	312,158	358,847
Contributions/Other	2,937,450	10,845,846	-	10,845,846
Total Sales/Use Tax Fund Revenue	\$ 52,488,346	\$ 25,410,232	\$ 1,518,930	\$ 26,929,162
Expenditures by Department	Current Budget	Expended	Encumbered	Balance
11 Facilities Management	\$ 2,741,395	\$ 1,362,823	\$ 805,770	\$ 572,802
16 Central Services	715,763	360,890	173,374	181,498
24 Media Services	326,750	-	-	326,750
Total General Government	3,783,908	1,723,713	979,144	1,081,050
15 Fire	1,323,598	602,068	189,056	532,474
21 Police	797,681	76,393	499,476	221,812
Total Public Safety	2,121,279	678,461	688,532	754,286
14 Engineering	18,816,690	2,069,325	6,092,913	10,654,452
33 Street	8,803,301	246,190	5,952,994	2,604,118
72 Storm Drainage	991,340	92,288	441,010	458,042
Total Highways & Streets	28,611,331	2,407,803	12,486,917	13,716,612
18 Health	517,800	17,729	-	500,071
12 Arena	451,651	75,086	128,623	247,942
22 Events Center	539,500	103,343	66,127	370,030
28 Library	786,628	191,749	544,645	50,234
64 Park/Recreation	11,387,070	391,770	4,361,133	6,634,167
Total Culture & Recreation	13,164,849	761,949	5,100,528	7,302,372
25 Planning/Building Services	142,579	15,000	33,342	94,237
60 CD Economic Development	200,000	-	-	200,000
68 Transit (local capital match)	490,636	-	18,813	471,823
Total Urban & Economic Development	833,215	15,000	52,155	766,060
53 Debt Service	12,417,000	4,409,815	-	8,007,185
Total Sales/Use Tax Fund Exp.	\$ 61,449,382	\$ 10,014,469	\$ 19,307,276	\$ 32,127,637

City of Sioux Falls
Monthly Financial Report
April 30, 2012

Municipal Sales/Use Tax Collections (Accrual Basis)

	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax		Lodging Tax	
	2012 1%	2011 1%	2012 1.0%	2011 1.0%	2012 1%	2011 1%	2012 1%	2011 1%
January	\$ 4,574,197	\$ 4,263,726	\$ 4,574,012	\$ 4,263,713	\$ 473,137	\$ 432,457	\$ 40,018	\$ 41,223
February	3,589,196	3,438,783	3,588,994	3,438,138	446,360	389,217	41,977	42,150
March	3,544,935	3,208,929	3,544,932	3,209,166	418,156	387,872	40,776	43,655
April	4,047,424	3,776,857	4,047,421	3,776,802	494,029	454,367	55,291	52,512
May		3,664,935		3,664,646		444,104		39,252
June		3,690,570		3,690,489		455,613		55,106
July		4,054,780		4,054,730		480,137		64,638
August		3,768,131		3,767,681		497,649		72,339
September		3,969,306		3,968,941		495,364		67,299
October		3,908,060		3,908,541		451,807		59,805
November		3,816,579		3,816,467		453,202		52,747
December		3,805,198		3,805,114		415,154		40,938
Total Current Collections YTD	15,755,752	14,688,295	15,755,358	14,687,818	1,831,683	1,663,914	178,062	179,539
Percent Change Current Collections YTD	7.3%	4.2%	7.3%	4.2%	10.1%	3.0%	-0.8%	14.0%
Adjustments to Current Collections								
State Audit Collections/Adjustments	100,418	183,336	97,518	173,337	20	957	-	-
City Economic Development Refund (ORD 42-05)	-	(10,801)	-	(10,801)	-	-	-	-
Net Reportable Revenue YTD	15,856,170	14,860,830	15,852,876	14,850,355	1,831,703	1,664,870	178,062	179,539
Percent Change YTD Net Reportable Revenue	6.7%	1.2%	6.8%	1.4%	10.0%	1.7%	-0.8%	14.0%

**City of Sioux Falls
Monthly Financial Report
April 30, 2012**

Compilation of Other Funds (33% of year lapsed)

ENTERTAINMENT TAX FUND (250)

Description: Revenue from the one penny entertainment tax provides funding for the Washington Pavilion and the Convention Center.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Beginning Unreserved Fund Balance, January 1	\$ 2,168,215	\$ 2,168,215		Total \$ 6,179,225
Revenues	5,535,584	1,686,820	30%	Designated 991,250
Expenditures				Trust 3,550,717
50 Entertainment Tax - Debt Service	2,362,000	58,198	2%	Available <u>\$ 1,637,258</u>
12 Arena - Capital	93,062	-		
67 Convention Center - Operating & Capital	1,661,179	294,173	18%	
69 Washington Pavilion - Operating & Capital	2,480,845	936,688	38%	
Total Expenditures	<u>6,597,086</u>	<u>1,289,059</u>	20%	
Budgeted Change in Fund Balance	(1,061,502)	397,762		
Ending Unreserved Fund Balance	<u>\$ 1,106,713</u>	<u>\$ 2,565,977</u>		

RAILROAD RELOCATION FUND (254)

Description: Federally funded downtown railroad relocation project.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Beginning Unreserved Fund Balance, January 1	\$ (163,291)	\$ (163,291)		Total \$ (308,880)
Adjustment for prior year capital encumbrances	420,707	420,707		Available* <u>\$ (308,880)</u>
Revenues	36,565,745	-		* Reimbursement Basis
Expenditures	<u>36,565,745</u>	<u>61,655</u>	0%	
Net Change in Fund Balance	-	(61,655)		
Ending Unreserved Fund Balance	<u>\$ 257,416</u>	<u>\$ 195,761</u>		

COMMUNITY DEVELOPMENT FUND (260)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Beginning Unreserved Fund Balance, January 1	\$ 1,384,039	\$ 1,384,039		Total \$ 2,357,496
Revenues	4,493,177	1,156,355	26%	Designated -
Expenditures	<u>4,493,177</u>	<u>453,195</u>	10%	Restricted 1,449,840
Net Change in Fund Balance	-	703,160		Available <u>\$ 907,656</u>
Ending Unreserved Fund Balance	<u>\$ 1,384,039</u>	<u>\$ 2,087,199</u>		

TRANSIT SYSTEM FUND (268)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Beginning Unreserved Fund Balance, January 1	\$ 1,207,804	\$ 1,207,804		Total \$ 1,506,285
Revenues				Available <u>\$ 1,506,285</u>
Federal Operating	2,000,000	805,992	40%	
Federal Capital	1,986,959	-	0%	
Charges for Services	830,000	310,661	37%	
State Operating	66,575	19,144	29%	
Other	-	10,599		
Total Departmental Revenues	<u>4,883,534</u>	<u>1,146,396</u>	23%	
General Fund Transfer	4,662,332	1,550,000	33%	
Total Revenues	<u>9,545,866</u>	<u>2,696,396</u>	28%	
Expenditures				
Operating	7,612,422	2,362,781	31%	
Capital	1,933,444	-	0%	
Total Expenditures	<u>9,545,866</u>	<u>2,362,781</u>	25%	
Net Change in Fund Balance	-	333,614		
Ending Unreserved Fund Balance	<u>\$ 1,207,804</u>	<u>\$ 1,541,418</u>		

**City of Sioux Falls
Monthly Financial Report
April 30, 2012**

Compilation of Other Funds (33% of year lapsed)

STORM DRAINAGE FUND (272)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Beginning Unreserved Fund Balance, January 1	\$ 7,542,613	\$ 7,542,613		Total	\$ 6,841,420
Revenues	9,223,531	713,998	8%	Designated	2,936,484
Expenditures				Available	<u>\$ 3,904,936</u>
Operating	2,625,212	840,192	32%		
Capital	9,082,649	332,057	4%		
Debt Service	414,123	191,428	46%		
Total Expenditures	<u>12,121,984</u>	<u>1,363,677</u>	11%		
Net Change in Fund Balance	<u>(2,898,453)</u>	<u>(649,679)</u>			
Ending Unreserved Fund Balance	<u>\$ 4,644,160</u>	<u>\$ 6,892,934</u>			

URBAN CONSERVATION (276)

Description: Accounts for the acquisition and subsequent resale of blighted properties for redevelopment within designated core neighborhoods.

	<u>Current Budget</u>	<u>Actual</u>		<u>Actual</u>
Beginning Unreserved Fund Balance, January 1	\$ -	\$ -	Assets	
Revenues	350,000		Cash and Cash Equivalents	\$ -
Expenditures	<u>350,000</u>		Interest Receivable	-
			Land @ Cost	-
Net Change in Fund Balance	<u>-</u>	<u>-</u>	Liabilities	
Ending Unreserved Fund Balance	<u>\$ -</u>	<u>\$ -</u>	Encumbrances	-
			Interest Payable	-
			Note Payable	-
			Ending Fund Balance	<u>\$ -</u>

BIG SIOUX ENVIRONMENTAL TRUST FUND (281)

Description: Established from the levy of an environmental fine, these funds are restricted to pollution control projects within the City.

	<u>Current Budget</u>	<u>Actual</u>	<u>Current Cash Balance</u>	
Beginning Unreserved Fund Balance, January 1	\$ 1,910,751	\$ 1,910,751	Total	\$ 1,826,467
Revenues	-	(1,378)	Restricted	-
Expenditures	<u>1,866,054</u>	<u>81,056</u>	Available	<u>\$ 1,826,467</u>
Net Change in Fund Balance	<u>(1,866,054)</u>	<u>(82,434)</u>		
Ending Unreserved Fund Balance	<u>\$ 44,697</u>	<u>\$ 1,828,317</u>		

LIBRARY MEMORIAL FUND (482)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Beginning Unreserved Fund Balance, January 1	\$ 36,785	\$ 36,785		Total	\$ 63,020
Revenues	5,500	1,567		Restricted	24,763
Expenditures	<u>25,000</u>	<u>35</u>	0%	Available	<u>\$ 38,257</u>
Net Change in Fund Balance	<u>(19,500)</u>	<u>1,532</u>			
Ending Unreserved Fund Balance	<u>\$ 17,285</u>	<u>\$ 38,317</u>			

COTTAM MEMORIAL FUND (486)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Beginning Unreserved Fund Balance, January 1	\$ 3,584	\$ 3,584		Total	\$ 5,575
Revenues	50	(4)		Restricted	2,000
Expenditures	<u>400</u>	<u>-</u>	0%	Available	<u>\$ 3,575</u>
Net Change in Fund Balance	<u>(350)</u>	<u>(4)</u>			
Ending Unreserved Fund Balance	<u>\$ 3,234</u>	<u>\$ 3,580</u>			

**City of Sioux Falls
Monthly Financial Report
April 30, 2012**

Compilation of Other Funds (33% of year lapsed)

EVENTS CENTER CONSTRUCTION FUND (594)

Description: Funding for the construction of the Events Center.

	<u>Current Budget</u>	<u>Actual</u>		<u>Current Cash Balance</u>
Beginning Unreserved Fund Balance, January 1	\$ -	\$ -		Total \$101,083,255
Revenues	114,450,000	102,000,000		Trust 102,000,000
Expenditures	<u>114,450,000</u>	<u>916,745</u>		Available \$ (916,745)
Net Change in Fund Balance	-	<u>101,083,255</u>		
*Ending Unreserved Fund Balance	<u>\$ -</u>	<u>\$ 101,083,255</u>		* Reimbursed from Bond Proceeds

T.I.F. DISTRICT CONSTRUCTION FUND (596)

Description: Improvements funded by Tax Increment Financing.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Beginning Unreserved Fund Balance, January 1	\$ -	\$ -		Total \$ 424,677
Revenues	307,500	(462)	0%	Restricted 202,904
Expenditures	<u>307,500</u>	<u>80,406</u>	26%	Trust 221,774
Net Change in Fund Balance	-	<u>(80,868)</u>		Available \$ -
Ending Unreserved Fund Balance	<u>\$ -</u>	<u>\$ (80,868)</u>		

SIoux FALLS FLOOD CONTROL FUND (598)

Description: Funding to upgrade the flood control system around the City being completed by the Corps of Engineers.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Beginning Unreserved Fund Balance, January 1	\$ 9,875,988	\$ 9,875,988		Total \$ 5,781,214
Revenues				Restricted -
Intergovernmental	-	-		Trust 2,534,422
Interest	-	(27,276)		Available \$ 3,246,792
Bond Proceeds	-	-		
Total Revenues	<u>-</u>	<u>(27,276)</u>		
Expenditures	<u>6,397,075</u>	<u>4,048,039</u>	63%	
Net Change in Fund Balance	<u>(6,397,075)</u>	<u>(4,075,315)</u>		
Ending Unreserved Fund Balance	<u>\$ 3,478,913</u>	<u>\$ 5,800,673</u>		

CULTURE/REC BOND CONSTRUCTION FUND (599)

Description: Accounts for Parks/Recreation and Library capital improvements funded by bond proceeds.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Beginning Unreserved Fund Balance, January 1	\$ 10,333,313	\$ 10,333,313		Total \$ 9,926,730
Revenues	1,937,700	55,335		Trust 9,779,154
Expenditures				Available \$ 147,576
Library	4,650,234	214,619	5%	
Parks and Recreation	<u>3,527,647</u>	<u>225,417</u>	6%	
Total Expenditures	<u>8,177,881</u>	<u>440,035</u>	5%	
Net Change in Fund Balance	<u>(6,240,181)</u>	<u>(384,700)</u>		
Ending Unreserved Fund Balance	<u>\$ 4,093,132</u>	<u>\$ 9,948,613</u>		

INTERNAL SERVICE FUND CASH BALANCES

	<u>Balance, Jan 1</u>	<u>Balance, April 30</u>	<u>Increase/(Decrease)</u>
Fleet Revolving Fund (851)	\$ 4,397,950	\$ 4,587,478	\$ 189,528
City Health/Life Benefit Fund (852)	14,682,832	14,414,094	(268,738)
Workers' Compensation Fund (855)	2,731,535	3,293,899	562,364
Technology Revolving Fund (857)	2,446,512	3,603,903	1,157,391
Insurance Liability Fund (880)	1,414,950	1,625,119	210,169

City of Sioux Falls
Monthly Financial Report
April 30, 2012

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

	LIGHT	PUBLIC PARKING	LANDFILL	WATER	WATER RECLAMATION
Operating Revenue	\$ 2,314,245	\$ 751,325	\$ 3,115,984	\$ 7,870,482	\$ 6,495,166
Operating Expenses	(2,158,725)	(607,768)	(2,726,717)	(5,856,707)	(5,902,096)
Operating Income	155,520	143,557	389,267	2,013,775	593,070
Adjustment of Operating Income to Cash Flow Basis*	43,795	137,811	956,603	2,391,683	192,869
*Add back depreciation and adjust for changes in receivables and payables					
CASH FLOWS FROM OPERATING ACTIVITIES	199,315	281,368	1,345,870	4,405,458	785,939
Cash Flows from Capital and Related Financing Activities					
Capital Activities	(43,484)	-	(826,467)	(427,814)	(3,343,874)
Transfers	-	-	-	-	(25,185)
Financing (Debt) Activities	-	-	(131,310)	(2,376,096)	1,204,339
TOTAL CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(43,484)	-	(957,777)	(2,803,910)	(2,164,720)
CASH FLOWS FROM INVESTING ACTIVITIES	7,225	158	16,665	33,636	38,657
Net increase (Decrease) in Cash During the Period	163,056	281,526	404,758	1,635,184	(1,340,124)
Cash and Cash Equivalents, Beginning January 1	2,851,007	3,237,240	10,730,962	19,781,611	11,934,496
Cash and Cash Equivalents, Ending Designated & Restricted Cash	3,014,063 (32,468)	3,518,766 (815,505)	11,135,720 (5,452,905)	21,416,795 (9,568,132)	10,594,372 (4,750,496)
AVAILABLE CASH AND CASH EQUIVALENTS	\$ 2,981,595	\$ 2,703,261	\$ 5,682,815	\$ 11,848,663	\$ 5,843,876

City of Sioux Falls
Monthly Financial Report
April 30, 2012

Capital Program - 2012 Capital Program Fund and Department Summary

Fund/Department	Current Budget	Expensed	Encumbered	Balance	% Expended & Encumbered
Entertainment Tax					
Arena	\$ 93,062	\$ -	\$ 69,074	\$ 23,988	74%
Convention Center	445,405	45,694	303,165	96,546	78%
Washington Pavilion	812,750	225,213	40,743	546,794	33%
Total	<u>1,351,217</u>	<u>270,907</u>	<u>412,982</u>	<u>667,329</u>	51%
Sales/Use Tax					
Facilities Management	2,595,927	1,292,580	733,747	569,600	78%
Arena	451,651	75,086	128,623	247,942	45%
Engineering	18,816,690	2,069,325	6,092,913	10,654,452	43%
Fire	1,323,598	602,068	189,056	532,474	60%
Information Technology	715,763	360,890	173,374	181,498	75%
Health	517,800	17,729	-	500,071	3%
Police	797,681	76,393	499,476	221,812	72%
Events Center	539,500	103,343	66,127	370,030	31%
Media Services	326,750	-	-	326,750	0%
Planning & Building Services	142,579	15,000	33,342	94,237	34%
Library	786,628	191,749	544,645	50,234	94%
Street	8,803,301	246,190	5,952,994	2,604,118	70%
Community Development	200,000	-	-	200,000	0%
Parks & Recreation	11,387,070	391,770	4,361,133	6,634,167	42%
Transit	490,636	-	18,813	471,823	4%
Storm Drainage	991,340	92,288	441,010	458,042	54%
Total	<u>48,886,914</u>	<u>5,534,411</u>	<u>19,235,253</u>	<u>24,117,250</u>	51%
Railroad Relocation Plan	36,565,745	61,655	359,052	36,145,038	1%
Transit	1,933,444	-	-	1,933,444	0%
Storm Drainage	9,082,649	332,057	757,780	7,992,813	12%
Big Sioux Environmental	1,866,054	81,056	267,962	1,517,036	19%
Events Center Bond Construction	114,450,000	916,745	2,550,352	110,982,903	3%
Sioux Falls Flood Control	6,397,075	4,048,039	108,139	2,240,896	65%
Culture & Recreation Bond Construction					
Library	4,650,234	214,619	205,121	4,230,494	9%
Parks & Recreation	3,527,647	225,417	1,493,291	1,808,940	49%
Total	<u>8,177,881</u>	<u>440,035</u>	<u>1,698,412</u>	<u>6,039,434</u>	26%
Electric Light	1,305,613	43,484	240,839	1,021,290	22%
Public Parking	1,076,500	-	-	1,076,500	0%
Sanitary Landfill	4,323,752	826,467	2,256,153	1,241,133	71%
Water	11,693,864	427,814	2,969,151	8,296,899	29%
Water Reclamation	44,349,539	3,343,874	14,976,369	26,029,296	41%
Fleet	6,533,368	1,077,932	671,056	4,784,380	27%
General Services Revolving	105,708	-	-	105,708	0%
Total Capital (CIP & OCEP)	<u>\$ 298,099,323</u>	<u>\$ 17,404,476</u>	<u>\$ 46,503,499</u>	<u>\$ 234,191,348</u>	21%

City of Sioux Falls
Monthly Financial Report
April 30, 2012

Capital Program - 2012 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers In	Transfers Out	Expensed	Encumbered	Balance
Facilities Management								
049011	City Hall Fire Sprinkler Installation	W	198,316	-	-	101,293	1,196	95,827
044011	City Hall & City Hall Annex Improvements	I	\$ 1,868,316	\$ -	\$ -	\$ 1,038,592	\$ 419,063	\$ 410,662
046011	City Hall Parking Ramp Improvements	I	75,000	-	(10,000)	-	31,000	34,000
048011	Carnegie Building Improvements	I	286,053	10,000	-	17,933	271,610	6,511
053011	City Facility Improvements	I	81,836	-	-	76,583	2,652	2,601
Arena								
050012	Orpheum Theater Air Conditioner Replacement	I	31,865	-	-	3,522	-	28,343
054012	Arena Building Improvements	D	15,450	-	-	-	15,450	-
Engineering								
040088	Arterial Street Expansion	I	6,356,928	-	(1,567,000)	-	-	4,789,928
489099	Southeastern Ave, Whisper Trl to S 69th St	SC	213,210	-	-	18,097	75,295	119,818
490099	69th St, Charger Ave to Tanner Ave	SC	322,174	-	-	36,897	142,975	142,302
463099	Maple St, Career Ave to the Marion Rd	D	56,892	-	-	9,272	1,645	45,975
498099	Louise Ave, 85th St to 1/2 Mile South	D	118,456	250,000	-	165,284	86,584	116,588
510099	Western Ave, Timber Oak Tr to the South	D	-	125,000	-	14,858	63,076	47,066
500099	41st St, Sertoma Ave to Tea/Ellis Rd	PD	10,800	-	-	-	-	10,800
501099	Western Ave, 57th to Ralph Rogers Rd	PD	-	150,000	-	-	127,209	22,791
502099	Major Street Reconstruction	I	6,134,829	-	(5,243,780)	-	-	891,049
505099	10th St, Kiwanis Ave to Western Ave	SC	44,401	48,910	-	68,584	1,024	23,703
506099	57th St, Louise Ave to Tea/Ellis Rd	SC	32,486	-	-	5,791	9,981	16,714
509099	Marion Rd, Berkshire Blvd to 39th St	I	73,275	4,161,000	-	142,358	3,747,656	344,261
504099	14th St, Minnesota Ave to Philips Ave	D	9,107	118,770	-	73,437	213	54,228
511099	Kiwanis, 10th St to Madison Ave	D	-	190,000	-	-	-	190,000
503099	Collector Street Expansion	D	925,900	-	(807,000)	-	-	118,900
507099	Benson Rd, Westport Ave to E & Bobhalla Dr	I	17,156	860,000	-	105,800	722,404	48,952
132014	85th St, Louise Ave to Minnesota Ave	C	31,109	-	-	-	31,109	-
305099	I-90 & Marion Rd Interchange	W	513	-	-	-	513	-
363099	49th St Extension	W	2,216	-	-	-	1,276	941
422099	41st St Big Sioux River Bridge	W	107,278	-	-	-	107,277	-
194099	Cliff Ave, Benson Rd to Chambers St	SC	4,706	-	-	-	-	4,706
399099	SD Hwy 11 & Arrowhead Prkwy Construction	SC	31,930	-	-	-	31,930	-
483099	School District Park/School Site	SC	202,546	72,310	(17,000)	67,206	45,068	145,581
101099	Neighborhood Restoration	I	765,500	50,000	(53,000)	26,609	501,229	234,662
120099	Downtown Area Street & Utility Improvements	I	2,113,332	-	-	54,052	9,155	2,050,125
124099	Communications Network Upgrade	I	216,225	-	-	12,261	147,241	56,723
126099	Big Sioux River Flood Control	I	6,289,797	-	-	4,048,039	862	2,240,896
148014	Right-of-Way Acquisition	I	775,000	-	(699,900)	-	7	75,093
439099	Cliff Ave, 49th St to 69th St	I	50,232	1,707,000	-	34,664	36,100	1,686,468
448099	Solberg Ave & I-229 Overpass (69th & Tallgrass)	I	715,850	600,000	-	588,037	155,810	572,003
453099	SDDOT Project Coordination	I	453,876	-	(20,000)	1,285	112,176	320,415
491099	Cliff Ave, Benson Rd to 60th St North	I	2,140,723	250,000	-	604,621	245,686	1,540,416
493099	Bridge Rehabilitation	I	165,233	40,000	-	108,014	90,737	6,482
496099	West Ave, 6th St to Russell St	I	90,945	-	-	4,186	-	86,759
151014	Traffic Signal Improvements	D	459,994	-	-	-	44,741	415,253
435099	Railroad Crossing Improvements	D	124,404	-	-	-	56,903	67,501
436099	57th St, Sycamore Ave to SD 100	D	2,376,331	75,000	-	95,922	39,280	2,316,129
449099	Arterial Intersection Improvements	D	906,523	100,000	-	31,149	904,243	71,132
497099	Russell St, Westport Ave to Minnesota Ave	D	36,000	20,000	-	5,138	20,958	29,905
452099	Rail Relocation Plan	PD	36,790,039	-	-	73,744	461,306	36,254,990
Fire								
017015	Construction of Fire Station #11 (East Side)	SC	4,508	-	-	-	-	4,508
048015	Fire Station #2 Additional Apparatus Bay & Reside	SC	1,853	-	-	-	-	1,853
052015	Fire Station #1 Apparatus Floor Rebuild	I	312,447	-	-	94,979	51,636	165,831
055015	Fire Station #8 Physical Training Room Addition	I	28,788	-	-	20,905	3,279	4,604
060015	Fire Headquarters' Parking Lot Improvements	I	8,784	-	-	4,090	743	3,951
059015	Fire Training Facility Road	D	230,000	-	-	23,100	17,582	189,318
047015	Construction of Fire Station #12 (Northwest Side)	PD	51,400	-	-	-	-	51,400
Health								
008018	Hayward Elementary Expansion	N	500,000	-	-	-	-	500,000

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

City of Sioux Falls
Monthly Financial Report
April 30, 2012

Capital Program - 2012 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers In	Transfers Out	Expensed	Encumbered	Balance
Events Center								
000122	Events Center	PD	114,989,500	-	-	1,020,088	2,616,479	111,352,933
Planning & Building Services								
112025	Downtown Historic Revitalization	C	95,979	-	(95,979)	-	-	-
113025	Sculpture Walk	I	15,000	-	-	15,000	-	-
Library								
004028	Main Library Renovation & Expansion	SC	466,968	-	-	84,514	48,280	334,174
010028	Caille Branch Library Improvements	SC	17,688	-	(17,418)	270	-	-
012028	Ronning Branch Library Improvements	I	120,845	17,418	-	-	134,759	3,504
008028	Construction of Westside Branch Library	D	4,183,266	-	-	130,105	156,841	3,896,320
Street								
021033	Overlay & Seal Coating Program - Asphalt Streets	I	6,714,923	-	-	126,285	4,941,994	1,646,643
198099	Concrete Pavement Restoration & Joint Replace	I	2,115,547	-	-	103,089	1,079,751	932,706
Fleet								
019051	Fuel System Upgrade	N	28,500	-	-	-	-	28,500
Electric Light								
059056	Downtown High Voltage Power Lines	I	95,469	-	-	-	6,833	88,636
002056	Street Lighting in Newly Developed Areas	D	326,182	-	-	9,954	55,373	260,856
061056	Circuit Improvements	D	1,040,658	-	-	38,674	234,006	767,978
068056	Unforeseen Electrical System Replacement	D	120,000	-	-	4,810	-	115,190
Community Development								
105060	Core Façade Revitalization	N	200,000	95,979	(1,742)	-	-	294,237
Parks & Recreation								
004064	Memorial Park at 26th St & Sertoma Ave	C	1,707	-	-	-	1,707	-
113064	Prairie Meadows Park	C	8,170	-	-	-	-	8,170
215064	Van Eps Park MLK Historic Marker Plan	C	3,368	-	-	1,055	2,313	1
019064	Sherman Park Improvements	SC	61,492	3,500	-	43,754	13,580	7,658
202064	Junior Football Complex	SC	30,075	-	-	-	8,648	21,427
010064	Falls Park Development	I	710,208	-	-	24,312	592,442	93,455
014064	Systematic Reconstruction of Bike Trail	I	185,823	-	-	-	2,930	182,893
030064	Development of Play Structures	I	303,559	-	-	-	-	303,559
121064	Pioneer Park Improvements	I	93,073	-	-	16,997	71,116	4,961
178064	Park Roads & Parking Lot Improvements	I	342,853	-	-	20,180	252,058	70,616
189064	River Greenway Improvements	I	3,515,326	-	-	281,947	695,233	2,538,147
193064	Zoo Master Plan Improvements-Phase 1	I	3,076,905	-	-	-	3,011,427	65,478
198064	Playcourt Cyclic Reconstruction	I	413,952	43,725	-	144,996	306,058	6,623
204064	Bike Trail Station Points	I	48,049	-	-	-	48,049	-
206064	Elmen Park Trail Head	I	2,468	-	-	-	2,468	-
220064	Sand Volleyball Court Renovations	I	38,000	-	-	10,524	24,315	3,161
107064	Arboretum & East Sioux Falls Park Development	DC	1,952,517	-	-	49,750	57,065	1,845,702
011064	Terrace Park Development	D	343,054	-	-	2,973	49,005	291,077
013064	Bike Trail Development in Greenway	D	1,188,818	-	-	43,221	299,679	845,919
038064	Harmodon Park	D	30,921	-	-	-	3,330	27,591
057064	Kuehn Park Improvements	D	71,792	-	(29,000)	-	2,068	40,725
094064	Spellerberg Park Improvements	D	28,000	-	-	-	23,000	5,000
177064	Downtown Parks Improvements	D	126,730	-	-	-	19,550	107,180
199064	Prairie Green Golf Course Improvements	D	1,720,100	-	-	28,750	117,540	1,573,810
200064	Kuehn Golf Course Clubhouse Replacement	D	217,600	-	-	-	31,490	186,110
208064	Granite Valley Park Development	D	347,130	-	-	4,015	31,385	311,730
212064	Picnic Shelter Improvements	D	157,890	-	-	1,788	15,962	140,140
234064	Veterans' Park Paver Registry Kiosk	D	37,009	-	-	1,160	3,799	32,050
096064	Lyon Park Improvements	PD	14,725	-	(14,725)	-	-	-
184064	Rink Improvements	PD	354,324	-	-	10,287	29,324	314,713
190064	Park Land Acquisition	PD	218,995	-	-	-	-	218,995
226064	Family Park Development	PD	121,590	-	-	-	-	121,590
210064	Northwest Sioux Falls Park/School Site	S	350,000	-	-	-	-	350,000
127064	Elmwood Park Improvements	N	12,825	-	(3,500)	-	-	9,325
218064	Galway Park Development	N	59,850	-	-	-	-	59,850
Public Parking								
041065	Parking Lot & Parking Ramp Improvements	I	76,500	-	-	-	-	76,500
043065	River Ramp Removal	N	1,000,000	-	-	-	-	1,000,000

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

City of Sioux Falls
Monthly Financial Report
April 30, 2012

Capital Program - 2012 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers In	Transfers Out	Expensed	Encumbered	Balance
Sanitary Landfill								
046066	Landfill & HH Hazardous Waste Perimeter Fencing	C	20,000	-	-	5,015	-	14,985
002066	MSW (Municipal Solid Waste) Landfill Expansion	I	1,661,689	-	-	23,607	1,021,521	616,562
034066	Landfill Closure Pre-Subtitle D Area	I	102,273	-	(20,000)	-	63,557	18,716
035066	Pre-Subtitle D Area Landfill	I	21,535	-	-	-	17,362	4,173
043066	Landfill Gas Utilization	I	481,450	-	-	449,142	11,975	20,332
045066	Landfill Gas System - Post Subtitle D Area	I	162,830	-	-	13,905	36,707	112,218
049066	Hazardous Waste Facility Expansion	I	1,268,230	20,000	-	285,753	991,527	10,950
040166	Leachate Recirculation Infrastructure	D	259,745	-	-	49,045	113,503	97,197
002366	Land Acquisition	N	100,000	-	-	-	-	100,000
044066	Leachate Ponds	N	140,000	-	-	-	-	140,000
Convention Center								
051067	Convention Center Building Improvements	D	175,838	-	-	45,694	74,467	55,677
Transit								
014068	Transit Facility Improvements	D	2,582	-	-	-	-	2,582
012068	Bus Wash	N	320,760	-	-	-	-	320,760
017068	Transit Facility Window Addition	N	28,320	-	-	-	-	28,320
Washington Pavilion								
027069	Cold Weather Compressor/Cooling Coil	C	62,387	-	-	8,625	2,875	50,887
035069	Washington Pavilion Building Improvements	D	237,708	-	(94,500)	855	29,208	113,145
040069	SD Black History Exhibit	N	30,000	-	-	840	-	29,160
Storm Drainage								
177072	Update Existing Flood Control	W	37,059	-	-	-	37,059	0
178072	18th St & Blaine Ave Drainage Improvements	W	1,082	-	-	-	1,081	1
239072	24th St & Garfield Ave Drainage Improvements	SC	656	-	-	-	656	0
214072	Non-Point Source Bank Stabilization	I	1,943,823	-	-	84,122	395,742	1,463,959
223072	Solberg Ave Drainage Improvements	D	823,585	-	-	4,194	68,784	750,607
241072	Drainage Improvements in Developing Areas	D	4,115,867	-	(55,310)	104,955	146,459	3,809,143
242072	Sump Pump Collection System	D	335,420	-	-	64,738	35,540	235,143
246072	Unforeseen Drainage Improvements	D	232,069	-	-	60	42,295	189,714
240072	Emerald Acres Drainage Channel	N	20,000	-	-	-	-	20,000
247072	Roosevelt Channel Drainage Improvements	N	20,000	-	-	-	-	20,000
249072	Wetland Banking	N	30,000	-	-	-	30,000	-
Water								
164075	Air Base Water Main Replacement	C	54	-	-	-	54	0
131075	Rehabilitation of Collector Wells	W	5,137	-	-	-	4,528	609
184075	Water Collection Well Improvements	W	69,831	-	-	-	47,408	22,423
162075	Valve Replacement Program	SC	1,964,238	-	-	52,823	778,875	1,132,540
170075	Water Plant Purification Filter Upgrade	SC	67,079	74,500	-	58,169	8,795	74,614
175075	Water Purification Plant Backwash Basin	SC	34,996	-	-	5,496	-	29,500
176075	Pressure Zone Improvements	SC	9,989	-	-	-	9,263	726
060075	Lewis & Clark Regional Water System	I	81,922	-	-	28,432	9,415	44,076
140075	Lewis & Clark Water Supply Connection	I	577,422	70,000	-	8,687	616,239	22,496
153075	Western Heights Water Main Replacement	I	186,100	-	(186,100)	-	-	-
174075	Other Mains-Unforeseen Water Projects	I	1,257,190	-	(120,000)	74,228	317,401	745,561
172075	SD 100 Water Main Installation	D	2,090,000	-	-	-	-	2,090,000
177075	Land Acquisition	N	200,000	-	(160,000)	-	-	40,000
Water Reclamation								
064077	SCADA for the Water Reclamation Facility	W	9,138	-	-	-	4,248	4,890
118077	Water Reclamation Facility HVAC Upgrade	SC	270,386	-	-	7,385	(4,307)	267,308
138077	Water Reclamation Facility Roof Replacement	SC	612,750	-	-	5,081	133,104	474,566
142077	Odor Control Collection System	SC	123,353	-	-	-	37,982	85,371
146077	Water Reclamation Facility Lime Feed System	SC	55,446	-	-	-	21,570	33,876
149077	Water Reclamation Facility Energy Recovery	SC	100,841	-	(35,000)	14,475	12,845	38,521
150077	Water Rec. Facility Digester Mixing Improvements	SC	117,847	-	-	-	1,006	116,841
001077	Central Main Interceptor Replacement	I	4,344,701	-	-	86,444	675,491	3,582,767
075077	Manhole Rehabilitation Project	I	323,497	-	-	72,234	150,629	100,634
112077	Pipe Lining Project	I	9,810,033	-	-	1,288,552	4,093,081	4,428,400
141077	Sanitary Sewers - Other Mains	I	954,697	-	(5,000)	73,204	800,764	75,730
145077	Collection System Flow Metering Improvements	I	542,951	-	-	225,156	15,300	302,495
155077	Sioux River South Interceptor Improvements	I	10,237,437	-	-	419,590	8,522,812	1,295,035

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

**City of Sioux Falls
Monthly Financial Report
April 30, 2012**

Capital Program - 2012 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers In	Transfers Out	Expensed	Encumbered	Balance
151077	Water Rec. Facility Trickling Filter Replacement	D	2,315,681	-	-	43,230	89,999	2,182,453
154077	Effluent Filter Media and Equipment Replacement	D	1,182,179	6,600	-	1,053,420	133,685	1,675
025077	East Side Sanitary Sewer Installation	D	8,739,775	-	-	5,529	13,379	8,720,867
143077	East Side Sanitary Sewer Wastewater Facility	PD	2,873,626	-	-	6,513	46,753	2,820,359
133077	West Side Future Interceptor	N	25,000	-	-	-	-	25,000
140077	East Side Future Interceptor	N	50,000	-	-	-	-	50,000
153077	Water Reclamation Facility Final Clarifier	N	130,000	-	-	229	-	129,771
			<u>\$282,654,659</u>	<u>\$9,159,712</u>	<u>\$ (9,255,954)</u>	<u>\$14,664,223</u>	<u>\$43,486,366</u>	<u>\$224,407,828</u>
Transfers to/(from) OCEP					1,742			
Transfers to Pavilion Operating					94,500			
					<u>\$ (9,159,712)</u>			

Arterial Streets Funding					
Uses	2009	2010	2011	2012	Life-to-Date
Total Arterial Street Expenditures	<u>\$ 8,547,514</u>	<u>\$ 7,831,349</u>	<u>\$ 4,545,683</u>	<u>\$ 244,408</u>	<u>\$ 21,168,954</u>
Sources					
.08 Sales Tax	\$ 3,019,060	\$ 3,464,189	\$ 3,642,339	\$ 1,206,773	\$ 11,332,361
Street Platting Fees	302,078	266,832	255,929	312,158	1,136,997
Total Dedicated Funding	<u>3,321,138</u>	<u>3,731,021</u>	<u>3,898,268</u>	<u>1,518,931</u>	<u>12,469,358</u>
.92 Sales Tax	5,226,376	4,100,328	647,415	TBD	TBD
Total Sources	<u>\$ 8,547,514</u>	<u>\$ 7,831,349</u>	<u>\$ 4,545,683</u>		

Detail of 2012 expenditures can be found on page 9 of this report.

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

City of Sioux Falls
Monthly Financial Report
April 30, 2012

Capital Program - 2012 Other Capital Expenditures Program Fund, Department, and Projects Summary

Item #	Description	Current Budget	Expensed	Encumbered	Balance
Sales Tax Fund					
Facilities Management					
11-03	Uninterruptable Power System	\$ 66,406	\$ 58,179	\$ 8,227	\$ -
12-01 - 12-02	Rider Air Scrubber (2)	20,000	-	-	20,000
	Total	86,406	58,179	8,227	20,000
Arena					
11-01 - 11-02	Back Stops (2)	33,250	-	-	33,250
11-03	Generator	28,500	-	-	28,500
11-04	Portable Basketball Floor	85,500	-	-	85,500
11-07	Surveillance System	42,750	-	-	42,750
11-09	Lighting Upgrades	229,786	71,564	113,173	45,049
	Total	419,786	71,564	113,173	235,049
Engineering					
12-01	GPS Unit	18,756	18,634	-	122
12-02	Server Storage	25,000	-	-	25,000
12-03	Smartboard Technology Equipment	20,000	-	25,000	(5,000)
	Total	63,756	18,634	25,000	20,122
Fire					
11-01	Air Compressor	38,950	-	-	38,950
11-03	Rescue Boat	21,565	18,990	-	2,576
11-04	Fire Truck	436,006	426,928	10,964	(1,886)
11-05 - 11-06	Fuel Dispenser System (2)	38,142	-	-	38,142
11-07	Truck	13,076	13,076	-	-
12-01	Generator	15,800	-	11,905	3,895
12-02	Pickup	39,379	-	26,721	12,658
12-03 - 12-04	Sedan (2)	17,000	-	-	17,000
12-05	Outdoor Warning Siren	65,900	-	66,226	(326)
	Total	685,818	458,993	115,816	111,009
Information Technology					
10-02	SAN Storage	57,868	57,868	-	-
12-01	Digital Video Storage	42,699	-	13,330	29,369
12-02	Network Storage Solution	71,250	-	93,053	(21,803)
12-03 - 12-04	SAN (2)	430,000	303,022	62,902	64,076
12-05	Tape Drive	24,199	-	-	24,199
12-06	Wireless Network	89,747	-	4,089	85,658
	Total	715,763	360,890	173,374	181,498
Health					
12-01	Sedan	17,800	17,729	-	71
	Total	17,800	17,729	-	71
Police					
11-03 - 11-05	Motorcycle (3)	51,300	-	-	51,300
11-20	Patrol Auto, Beetle	5,876	5,876	-	-
11-21 - 11-22	Sedan (2)	32,680	17,894	-	14,786
12-01	K-9 Dog (50% State Funds (2)	18,000	17,000	-	1,000
12-02 - 12-17	Patrol Auto (16)	448,000	-	392,339	55,661
12-18	Pickup w/ A/C Box	24,800	-	24,010	790
12-19	SAN (SQL Server)	94,425	-	-	94,425
12-20 - 12-21	Sedan (2)	35,600	35,623	-	(23)
12-22 - 12-24	SUV (3)	87,000	-	83,127	3,873
	Total	797,681	76,393	499,476	221,812
Media Services					
10-02	Presentation System	45,000	-	-	45,000
11-01	HD Projector & Screen	23,750	-	-	23,750
12-01 - 12-02	Editing System (2)	38,000	-	-	38,000
12-03	HD Monitoring System & Recording	69,000	-	-	69,000
12-04	HD Production Switching	84,000	-	-	84,000
12-05	HD Video Cameras (4)	67,000	-	-	67,000
	Total	326,750	-	-	326,750
Planning & Building Services					
12-01 - 12-02	Pickup (2)	33,342	-	33,342	-
	Total	33,342	-	33,342	-
Library					
11-01	Library Print & AV Materials	20,541	20,541	-	-
11-03	Shelving (county)	7,554	2,223	-	5,331
12-01	Library Print & AV Materials (\$30,000 county)	610,000	168,715	412,420	28,865
12-02	Workstation Bookcheck-In Counter	10,000	-	-	10,000
	Total	648,095	191,479	412,420	44,196
Street					
08-01	Storage Tank	17,075	17,560	-	(485)
09-01	Saw	18,000	-	-	18,000
11-02 - 11-03	Air Compressor (2)	39,092	-	-	39,092
12-01	Paver Roller Trailer	15,000	-	17,750	(2,750)
	Total	89,167	17,560	17,750	53,857

City of Sioux Falls
Monthly Financial Report
April 30, 2012

Capital Program - 2012 Other Capital Expenditures Program Fund, Department, and Projects Summary

<u>Item #</u>	<u>Description</u>	<u>Current Budget</u>	<u>Expensed</u>	<u>Encumbered</u>	<u>Balance</u>
Parks & Recreation					
10-13	Public Address Audio Equipment	7,982	-	7,982	-
11-02	Computerized Irrigation System	61,781	-	61,191	590
11-13	Phone System	24,855	-	24,854	1
11-16	Portable Misters	14,250	-	-	14,250
12-01	Ball Field Groomer	14,630	-	-	14,630
12-02	Forklift	12,225	12,535	-	(310)
12-03 - 12-06	Mower (4)	181,870	-	175,610	6,260
12-07 - 12-08	Mower/Snowblower (2)	46,000	-	-	46,000
12-09	Pickup	19,800	-	19,798	2
12-10	Tractor	47,500	-	-	47,500
12-11	Tucker	101,880	-	99,000	2,880
12-12	Mower	15,400	-	15,880	(480)
12-13	Ridged Endoscope	28,500	-	-	28,500
12-14	Utility Vehicle	15,200	-	-	15,200
	Total	591,873	12,535	404,315	175,023
Transit					
09-03	Bus, Paratransit (20%)	29,484	-	-	29,484
12-01	Phone System	15,000	-	18,813	(3,813)
12-02 - 12-05	Bus, Heavy Duty (4) (20%)	292,000	-	-	292,000
12-06 - 12-08	Bus, Paratransit (3) (20%)	87,000	-	-	87,000
12-09	Printer Encoding Machine (20%)	3,000	-	-	3,000
	Total	426,484	-	18,813	407,671
	Total Sales Tax Fund	4,902,721	1,283,957	1,821,705	1,797,058
Entertainment Tax Fund					
Arena					
12-01	Pickup	35,112	-	29,533	5,579
12-02	Utility Vehicle	42,500	-	39,541	2,959
	Total	77,612	-	69,074	8,538
Convention Center					
11-01	Beer System	8,691	-	-	8,691
12-01	Dance Floor	35,700	-	49,778	(14,078)
12-02	Kettle Tilting	12,550	-	11,744	806
12-03	Pipe & Drape	202,800	-	154,362	48,438
12-04	Refrigerator	9,826	-	12,814	(2,988)
	Total	269,567	-	228,698	40,869
Washington Pavilion					
08-01	Printer	1,914	4,765	-	(2,851)
08-02	Cold Laminator	12,000	-	8,660	3,340
10-04	Lighting System - Phase I	61,000	61,000	-	-
10-05	KSDC Exhibits	151,963	-	-	151,963
11-01	Mary W Sommervold Hall Lights	31,762	32,062	-	(300)
11-02	Mary W Sommervold Hall Sound System Upgrade- Phase I	117,066	117,066	-	-
12-01 - 12-03	MWS Hall Lighting System & Console - Phase I, II, & III	201,450	-	-	201,450
	Total	577,155	214,893	8,660	353,602
	Total Entertainment Tax Fund	924,334	214,893	306,431	403,010
Transit Fund					
09-03	Bus, Paratransit (80%)	117,934	-	-	117,934
12-02 - 12-05	Bus, Heavy Duty (4) (80%)	1,168,000	-	-	1,168,000
12-06 - 12-08	Bus, Paratransit (3) (80%)	348,000	-	-	348,000
12-09	Printer Encoding Machine (80%)	12,000	-	-	12,000
	Total Transit Fund	1,645,934	-	-	1,645,934
Electric Light Fund					
09-01, 10-01, 11-01, 12-01	Electrical Meter AMR (4)	39,486	-	-	39,486
12-02	Trailer, Army Pole	10,000	-	-	10,000
	Total Electric Light Fund	49,486	-	-	49,486
Sanitary Landfill Fund					
10-01	Electric Utility Vehicle	12,000	-	-	12,000
10-02	Message Sign	17,000	-	-	17,000
11-01	Air Compressor	11,000	-	-	11,000
11-02	Dust Control Equipment	30,000	-	-	30,000
11-03	IT Equipment for Training Classroom	11,000	-	-	11,000
11-04	SCADA Server & Radio Equipment	14,000	-	-	14,000
11-05	Wireless Ethernet Connection	11,000	-	-	11,000
	Total Sanitary Landfill Fund	106,000	-	-	106,000
Water Fund					
10-04	Lime Slaker	85,000	-	-	85,000
11-01	AMR Equipment	329,677	136,674	16,600	176,403
11-03	Lime Slaker & Feeder	133,450	-	133,450	-
11-07	Pump, Sludge	35,000	-	43,300	(8,300)
11-08	Water Meter	75,878	26,796	-	49,082
12-01	Atomic Absorption Unit	85,000	-	-	85,000
12-02	Potassium Feeder	17,000	-	-	17,000
12-03	AMR Equipment	100,000	-	-	100,000

City of Sioux Falls
 Monthly Financial Report
 April 30, 2012

Capital Program - 2012 Other Capital Expenditures Program Fund, Department, and Projects Summary

Item #	Description	Current Budget	Expensed	Encumbered	Balance
12-04	Water Meter	292,250	-	-	292,250
12-05	Patroller/Permalog System	25,800	-	-	25,800
12-06	Valve Operator	25,000	-	24,590	410
	Total Water Fund	1,204,055	163,470	217,940	822,645
Water Reclamation Fund					
09-01, 10-01	Shelving Bins, Benches, & Cabinets (2)	23,500	-	-	23,500
11-01	Air Compressor	12,500	-	-	12,500
11-13	Recirculation Flowmeter, 1st Stage	16,000	-	-	16,000
11-14	Recirculation Flowmeter, 2nd Stage	16,000	-	-	16,000
11-15, 12-01	Shelving Bins, Benches, & Cabinets (2)	29,800	-	-	29,800
	Total Water Reclamation Fund	97,800	-	-	97,800
Fleet Maintenance Revolving Fund					
09-02	Sedan Hybrid	21,000	-	-	21,000
09-13	Truck Jetter Vacuum	152,000	-	-	152,000
10-03	Skidloader	22,000	-	-	22,000
10-26	Van	17,400	-	-	17,400
11-03	Flusher	125,000	-	-	125,000
11-04	Loader	138,887	138,887	-	-
11-05-11-06, 11-08-11-10	Pickup (5)	85,400	-	54,538	30,862
11-15	Sander, TA	150,000	-	-	150,000
11-21	Sprayer Fine	75,000	-	-	75,000
11-22	Station Wagon	18,000	-	19,798	(1,798)
11-23	Sweeper	150,000	-	-	150,000
11-24	Trommel Screen Wildcat	243,981	243,981	-	-
11-26	Truck Tractor	100,000	-	-	100,000
11-28	Truck, Dump TA	125,000	-	-	125,000
11-29	Truck, Semi-cab	132,000	-	-	132,000
11-30 - 11-31	Truck, Tandem (2)	300,000	-	-	300,000
11-33	Van	18,600	-	21,237	(2,637)
11-34	Van, TV	162,000	-	-	162,000
12-01 - 12-04	Pickup (4)	73,600	-	-	73,600
12-05	Amphibious Vehicle	27,000	-	18,345	8,655
12-06	Van	21,200	-	-	21,200
12-07 - 12-08	Pickup (2)	100,000	24,757	46,217	29,026
12-09	Front-end Loader	155,000	-	-	155,000
12-10	Athey	230,000	-	226,170	3,830
12-11	Truck, Dump	135,000	111,922	19,488	3,590
12-12 - 12-14	Tandem Sander (3)	510,000	426,473	79,872	3,655
12-15	Pickup	50,000	-	46,659	3,341
12-16	Truck, Dump	135,000	114,184	19,488	1,328
12-17	Pickup	39,000	-	-	39,000
12-18	Truck, Dump	135,000	-	-	135,000
12-19	Oil Lubrication System	30,000	-	-	30,000
12-20 - 12-23	Pickup (4)	137,300	-	-	137,300
12-24	Loader, Track	550,000	-	79,171	470,829
12-25 - 12-26	Scrapper (2)	1,750,000	-	-	1,750,000
12-27	Van	24,200	-	-	24,200
12-28	Pickup	42,500	-	40,074	2,426
12-29	Sedan	18,000	17,729	-	271
12-30	Truck w/ Jetter Vacuum	290,000	-	-	290,000
12-31	Pickup	15,800	-	-	15,800
	Total Fleet Maintenance Revolving Fund	6,504,868	1,077,932	671,056	4,755,880
General Services Revolving Fund					
11-01	Printer	10,000	-	-	10,000
11-02	Server	8,999	-	-	8,999
11-03	Server System	18,947	-	-	18,947
12-01 - 12-04	Server (4)	51,762	-	-	51,762
12-05	Wireless Connection (Brandon)	16,000	-	-	16,000
	Total General Services Revolving Fund	105,708	-	-	105,708
	Grand Total	\$ 15,540,906	\$ 2,740,253	\$ 3,017,133	\$ 9,783,520

**City of Sioux Falls
Monthly Financial Report
April 30, 2012**

Total Debt - Outstanding or Authorized

<u>Fund (Repayment Source)</u>	<u>Purpose</u>	<u>Outstanding Interest Rate</u>	<u>Maturity Date</u>	<u>Authorized Not Issued Amount</u>	<u>Issue Amount</u>	<u>Amount Outstanding</u>	<u>Total Outstanding or Authorized</u>
GOVERNMENTAL							
Revenue Bonds & Notes							
Sales & Use Tax Fund							
Series 2007B Sales Tax	* Library & Parks (I)	4.00-5.00%	2027	\$ -	\$ 25,570,000	\$ 22,635,000	\$ 22,635,000
Series 2008A Sales Tax	* Urban Conservation	6.00%	2015	5,000,000	-	-	5,000,000
Series 2009A Sales Tax	* Library & Parks (II)	3.00-4.50%	2028	-	20,265,000	19,440,000	19,440,000
Series 2009B Sales Tax	* Flood Control	2.00-6.00%	2029	-	31,540,000	30,360,000	30,360,000
Series 2012A Sales Tax	* Events Center	3.00-4.00%	2033	-	108,440,000	108,440,000	108,440,000
Series 2012B Sales Tax	* Events Center	n/a	n/a	12,500,000	-	-	12,500,000
2005 State Revolving Note CW #20	*** System Improvements	1.50%	2017	-	25,949,349	13,460,088	13,460,088
2006 State Revolving Note CW #22	* System Improvements	2.50%	2017	-	10,550,000	6,126,110	6,126,110
1989 Lease Purchase Obligations	City Hall Annex	8.49%	2014	-	1,290,902	365,868	365,868
Total Sales & Use Tax				<u>17,500,000</u>		<u>200,827,066</u>	<u>218,327,066</u>
Entertainment Tax Fund							
Series 2010A Ent/Sales Tax	** Refund 2001B Bonds	3.00% ¹	2014	-	12,060,000	8,815,000	8,815,000
Storm Drainage							
2003 State Revolving Note CW #17	System Construction	3.50%	2015	-	561,320	174,391	174,391
2004 State Revolving Note CW #19	System Construction	2.50%	2016	-	415,785	189,263	189,263
2008 State Revolving Note CW #27	System Construction	2.50%	2020	-	2,621,000	2,182,035	2,182,035
Total Storm Drainage						<u>2,545,689</u>	<u>2,545,689</u>
TIF District Construction Series 2008A	Cherapa Place	4.00-5.75%	2028	-	2,290,000	2,265,000	2,265,000
Total Debt Governmental Activities				<u>17,500,000</u>		<u>214,452,755</u>	<u>231,952,755</u>
BUSINESS TYPE							
Revenue Bonds & Notes							
Landfill							
2007 State Revolving Note SW #1	Landfill Improvements	2.50%	2014	-	1,800,000	866,945	866,945
2007 State Revolving Note CW #24	Landfill Improvements	2.50%	2016	-	500,000	260,897	260,897
2009 State Revolving Note CW #31	Landfill Improvements	2.25%	n/a	-	1,831,523	1,424,064	1,424,064
2007 Lease Purchase Obligations	Scrapers	5.25%	2012	-	1,528,108	570,071	570,071
2008 Lease Purchase Obligations	Dozer	3.25%	2012	-	742,898	153,252	153,252
Total Landfill						<u>3,275,229</u>	<u>3,275,229</u>
Water							
Series 2007A Sales Tax	* Lewis & Clark Prepay	3.75-5.00%	2036	-	70,000,000	70,000,000	70,000,000
2001 State Revolving Note DW #2	System Improvements	4.50%	2013	-	2,348,168	214,821	214,821
2002 State Revolving Note DW #3	System Improvements	3.50%	2014	-	7,930,000	1,804,955	1,804,955
2003 State Revolving Note DW #4	System Improvements	3.50%	2015	-	279,599	86,727	86,727
2004 State Revolving Note DW #5	System Improvements	2.50%	2016	-	10,828,766	5,182,742	5,182,742
2008 State Revolving Note DW #6	System Improvements	2.50%	2020	2,983,151	9,864,849	8,532,294	11,515,445
2008 State Revolving Note DW #7	System Improvements	2.50%	2020	-	2,200,000	1,751,670	1,751,670
2008 State Revolving Note DW #8	System Improvements	2.50%	2019	616,955	2,088,645	1,565,433	2,182,388
2009 State Revolving Note DW #9	System Improvements	2.25%	2021	-	2,678,738	2,138,535	2,138,535
2009 State Revolving Note DW #10	System Improvements	2.25%	2021	1,804,212	5,802,688	4,665,695	6,469,907
2011 State Revolving Note DW #11	System Improvements	2.25%	n/a	2,684,583	1,315,417	1,389,185	4,073,768
Total Water				<u>8,088,901</u>		<u>97,332,057</u>	<u>105,420,958</u>
Water Reclamation							
1990 State Revolving Note CW #1	System Improvements	3.00%	2012	-	2,836,963	46,965	46,965
2000 State Revolving Note CW #14	System Improvements	4.50%	2012	-	4,888,537	100,806	100,806
2002 State Revolving Note CW #15	System Improvements	3.50%	2014	-	1,467,706	416,320	416,320
2003 State Revolving Note CW #16	System Improvements	3.50%	2015	-	2,479,500	784,644	784,644
2004 State Revolving Note CW #18	System Improvements	2.50%	2016	-	3,730,114	1,752,956	1,752,956
2005 State Revolving Note CW #21	System Improvements	2.25%	2027	2,808,780	32,924,856	26,520,130	29,328,910
2006 State Revolving Note CW #23	System Improvements	2.50%	2018	-	10,309,144	6,744,430	6,744,430
2008 State Revolving Note CW #25	System Improvements	2.50%	2020	2,170,011	3,486,989	2,861,964	5,031,975
2008 State Revolving Note CW #26	System Improvements	2.50%	2020	-	3,744,000	3,135,042	3,135,042
2009 State Revolving Note CW #28	System Improvements	2.25%	2021	-	1,803,000	1,487,918	1,487,918
2009 State Revolving Note CW #29	System Improvements	2.25%	2021	-	1,211,097	967,889	967,889
2009 State Revolving Note CW #30	System Improvements	2.25%	2021	3,507,913	4,954,087	4,163,882	7,671,795
2011 State Revolving Note CW #32	System Improvements	1.25%	n/a	10,602,283	13,987,117	15,692,794	26,295,077
2011 State Revolving Note CW #33	System Improvements	1.25%	n/a	12,199,214	2,512,786	5,022,135	17,221,349
Total Water Reclamation				<u>31,288,201</u>		<u>69,697,875</u>	<u>100,986,076</u>
Fleet							
2008 Lease Purchase Obligations	5 Motor Graders	3.50%	2013	-	928,111	191,990	191,990
Total Debt Business-type Activities				<u>39,377,102</u>		<u>170,497,151</u>	<u>209,874,253</u>
Total Debt				<u>\$ 56,877,102</u>		<u>\$ 384,949,906</u>	<u>\$ 441,827,008</u>

* Secured by pledge of the second penny sales and use tax.

** Secured by pledge of the second penny sales and use tax and entertainment tax.

*** Secured by pledge of storm drainage revenues.

¹ When the premium on the bonds is considered, the net yield is .85%.

**City of Sioux Falls
Monthly Financial Report
April 30, 2012**

Budget/Appropriation Adjustments

Fund	Supplement	Carry-forward (CIP)	Carry-forward (OCEP)	Carryover Encumbrances (CIP)	Carryover Encumbrances (OCEP)	Budget
APPROPRIATED FUNDS:						
General Fund Original						\$ 125,730,057
Entertainment Tax Original						5,917,757
Washington Pavilion	30,000	108,531	165,877	41,564	209,828	555,800
Convention Center	-	28,830	8,691	86,008	-	123,529
Debt Service	-	-	-	-	-	-
Entertainment Tax Adjusted	30,000	137,361	174,568	127,572	209,828	6,597,086
Sales/Use Tax Original						47,272,256
Facilities Management		1,407,809		113,963	66,406	1,588,178
Arena		28,343	235,105	3,522	184,681	451,651
Engineering		1,342,615		2,004,701		3,347,316
Fire		293,217	89,710	114,563	458,029	955,519
Information Technology		-	57,868			57,868
Health	500,000	-				500,000
Police	8,000	-	83,980		5,876	97,856
Events Center		2,580		36,920		39,500
Media Services		-	68,750			68,750
Planning/Building Services		95,979				95,979
Library		127,254	27,196	11,279	899	166,628
Street		157,305	57,092	179,629	17,075	411,101
Parks & Recreation		5,540,755	76,031	550,763	32,837	6,200,386
Transit		-	29,484			29,484
Storm Drainage		72,501		94,409		166,910
Sales/Use Tax Adjusted	508,000	9,068,358	725,216	3,109,749	765,803	61,449,382
Railroad Relocation Plan						-
Adjustments	-	36,145,038	-	420,707	-	36,565,745
Railroad Relocation Plan Adjusted	-	36,145,038	-	420,707	-	36,565,745
Community Development						4,493,177
Adjustments	-	-	-	-	-	-
Community Development Adjusted	-	-	-	-	-	4,493,177
Transit Original						9,397,030
Adjustments	28,320	2,582	117,934	-	-	148,836
Transit Adjusted	28,320	2,582	117,934	-	-	9,545,866
Storm Drainage Original						9,774,335
Adjustments		1,536,591	-	811,058	-	2,347,649
Storm Drainage Adjusted	-	1,536,591	-	811,058	-	12,121,984
Urban Conservation Original						350,000
Adjustments		-	-	-	-	-
Urban Conservation Adjusted	-	-	-	-	-	350,000
Big Sioux River Environmental Original						-
Adjustments	-	1,517,037	-	349,017	-	1,866,054
Big Sioux River Environmental Adjusted	-	1,517,037	-	349,017	-	1,866,054
Library Memorial						25,000
Adjustments	-	-	-	-	-	-
Cottam Memorial						400
Adjustments	-	-	-	-	-	-
Events Center Bond Construction Original						-
Adjustments		112,725,310	-	1,724,690	-	114,450,000
Events Center Bond Construction Adjusted	-	112,725,310	-	1,724,690	-	114,450,000

**City of Sioux Falls
Monthly Financial Report
April 30, 2012**

Budget/Appropriation Adjustments

Fund	Supplement	Carry-forward (CIP)	Carry-forward (OCEP)	Carryover Encumbrances (CIP)	Carryover Encumbrances (OCEP)	Budget
T.I.F. Bond Construction Original						307,500
Adjustments	-	-	-	-	-	-
T.I.F. Bond Construction Adjusted	-	-	-	-	-	307,500
Sioux Falls Flood Control Original						-
Engineering	-	6,288,247	-	108,828	-	6,397,075
Sioux Falls Flood Control Adjusted	-	6,288,247	-	108,828	-	6,397,075
Culture/Recreation Bond Construction Orig.						1,937,700
Library	-	4,104,267	-	545,967	-	4,650,234
Parks & Recreation	-	772,411	-	817,536	-	1,589,947
Culture/Recreation Bond Construction Adj.	-	4,876,678	-	1,363,503	-	8,177,881
NON-APPROPRIATED FUNDS:						
Electric Light Original						8,183,998
Adjustments	-	702,195	29,486	116,932	-	848,613
Electric Light Adjusted	-	702,195	29,486	116,932	-	9,032,611
Public Parking Original						2,703,098
Adjustments	-	34,000	-	-	-	34,000
Public Parking Adjusted	-	34,000	-	-	-	2,737,098
Sanitary Landfill Original						9,858,844
Adjustments	-	163,663	106,000	1,930,589	-	2,200,252
Sanitary Landfill Adjusted	-	163,663	106,000	1,930,589	-	12,059,096
Water Original						34,057,469
Adjustments	-	1,796,901	508,955	598,908	150,050	3,054,814
Water Adjusted	-	1,796,901	508,955	598,908	150,050	37,112,283
Water Reclamation Original						27,659,245
Adjustments	-	24,899,590	80,300	10,260,149	-	35,240,039
Water Reclamation Adjusted	-	24,899,590	80,300	10,260,149	-	62,899,284
Fleet Revolving Original						7,160,936
Adjustments	-	-	1,653,400	-	382,868	2,036,268
Fleet Revolving Adjusted	-	-	1,653,400	-	382,868	9,197,204
Health/Life Benefit	-	-	-	-	-	15,027,800
Workers' Compensation	-	-	-	-	-	1,075,231
General Services Revolving Original						2,175,174
Adjustments	-	-	37,946	-	-	37,946
General Services Revolving Adjusted	-	-	37,946	-	-	2,213,120
Insurance Liability	-	-	-	-	-	1,408,325
Fiduciary Funds	-	-	-	-	-	21,653,805
Original Budget (All Funds)						336,169,137
Total Adjustments	\$ 566,320	\$ 199,893,551	\$ 3,433,805	\$ 20,921,702	\$ 1,508,549	226,323,927
Total Adjusted Budget (All Funds)						\$ 562,493,064

City of Sioux Falls
 Monthly Financial Report
 April 30, 2012

Budget/Appropriation Adjustments

<u>Fund</u>	<u>Supplement</u>	<u>Carry-forward (CIP)</u>	<u>Carry-forward (OCEP)</u>	<u>Carryover Encumbrances (CIP)</u>	<u>Carryover Encumbrances (OCEP)</u>	<u>Budget</u>
Supplement Detail:						
March						
						500,000
						8,000
						28,320
						30,000
						<u>\$ 566,320</u>
Adopted, Not Effective Supplement Detail:						
May						
						580,000
						<u>1,146,320</u>