

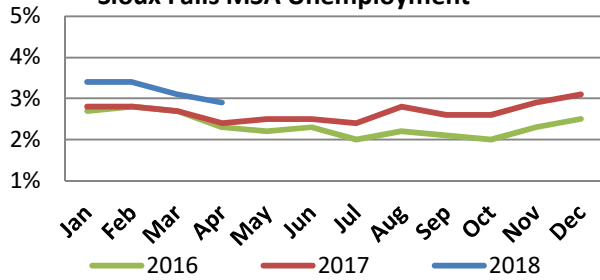
# **City of Sioux Falls Monthly Financial Status Report**

**(Unaudited)**

**May 31, 2018**

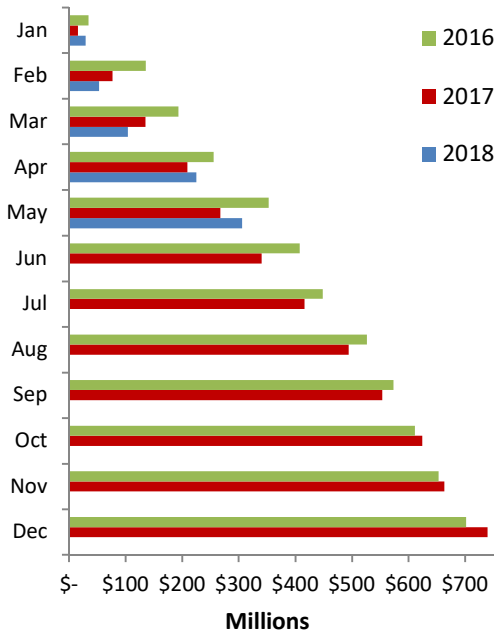
## ECONOMIC INDICATORS

Sioux Falls MSA Unemployment



	Apr-16	Apr-17	Apr-18
Sioux Falls MSA	2.2%	2.4%	2.9%
State of SD	2.6%	2.9%	3.4%
National	4.7%	4.1%	3.7%

Sioux Falls Year-To-Date Building Permit Valuations



	May 2016	May 2017	May 2018
YTD Valuations	\$352.9	\$267.3	\$306.0

# FINANCIAL OVERVIEW

May 2018

## General and Sales Tax Fund Overview

### General Fund (page 1)

Revenues are on-track or slightly ahead of budget expectations.

Expenditures are tracking close to expectations with the exception of snow removal (page 1). Normally, Sioux Falls receives an average of 44 inches of snow a year. Year-to-date, we have received nearly 54 inches of snow and still have November and December ahead of us. We budget to declare six snow alerts and 15-17 deicing events. Year-to-date, we have declared six snow alerts and have performed 15 deicing events resulting in 87% of the snow budget being spent. We do anticipate coming forward with a budget supplement for snow removal early this fall once summer maintenance activities are further along and we have a better forecast on the overall Highways and Streets budget.

### Sales Tax Fund (page 2)

Overall, revenues are tracking favorably. As of May, the Sales Tax Fund portion of the capital program was 76% expensed or under contract which is ahead of the past two years (page 8).

### Sales Tax Collections (page 3)

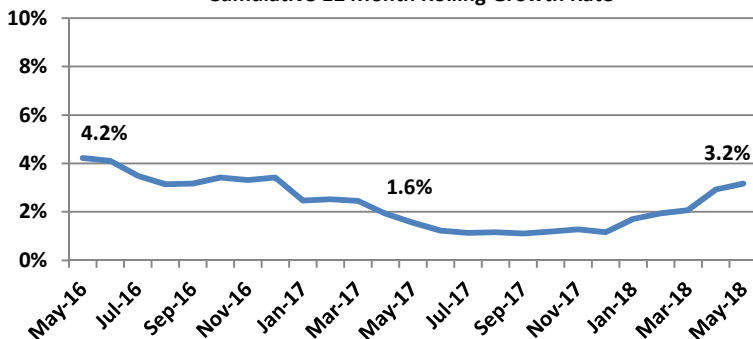
Although sales tax collections year-to-date declined slightly from 4.4% to 4.0%, the longer-term 12-month rolling trend improved from 2.9% to 3.2%.

	March 2018	April 2018	May 2018
Sales Tax rolling 12-month	2.1%	2.9%	3.2%
Total Sales Tax year-to-date	3.5%	4.4%	4.0%

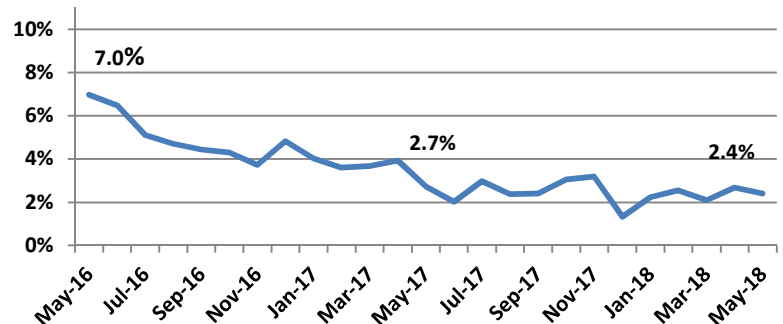
### Entertainment & Lodging Tax Collections (page 3)

The report reflects a significant audit adjustment which is the result of some entities misreporting entertainment tax as lodging tax to the State Department of Revenue. The City recognized the full impact of this adjustment on page 3; however, the State and CVB are working on a plan to correct the actual cash transfers on this misreporting over the next several months to lessen the immediate impact on CVB cash flow.

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



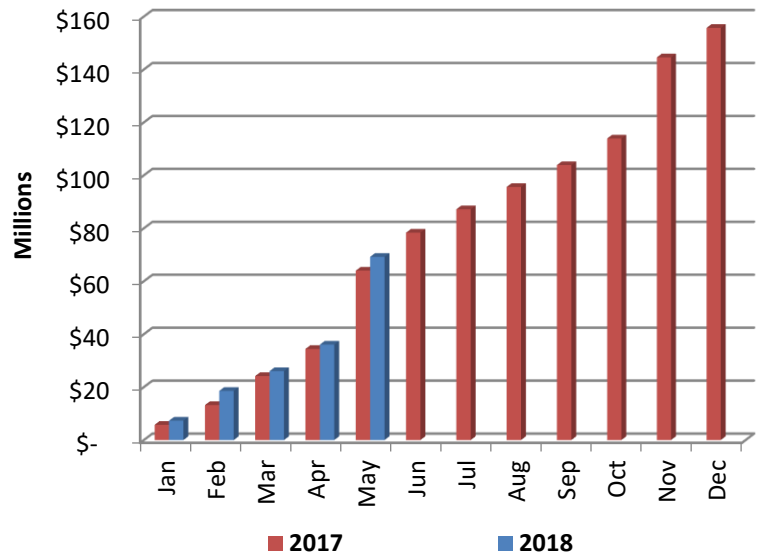
Entertainment Tax Collections w/out Audits  
Cumulative 12 Month Rolling Growth Rate



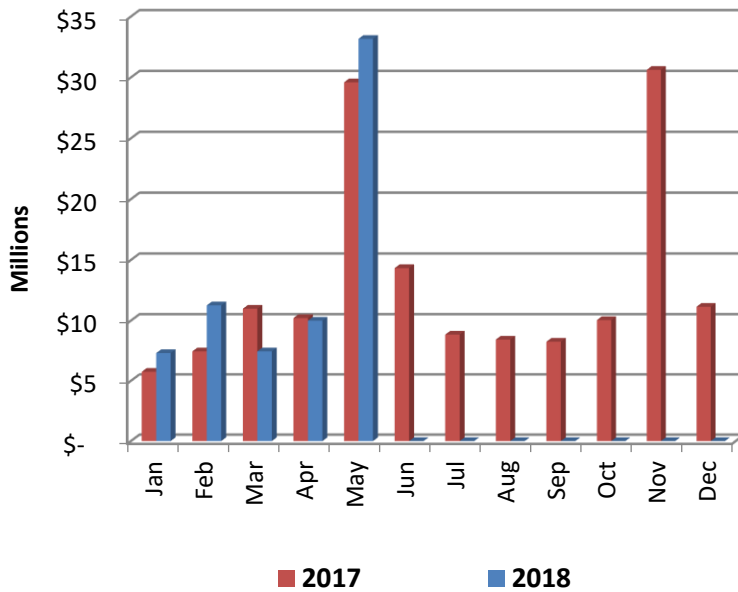
# GENERAL FUND - REVENUE ANALYSIS

## YTD REVENUE

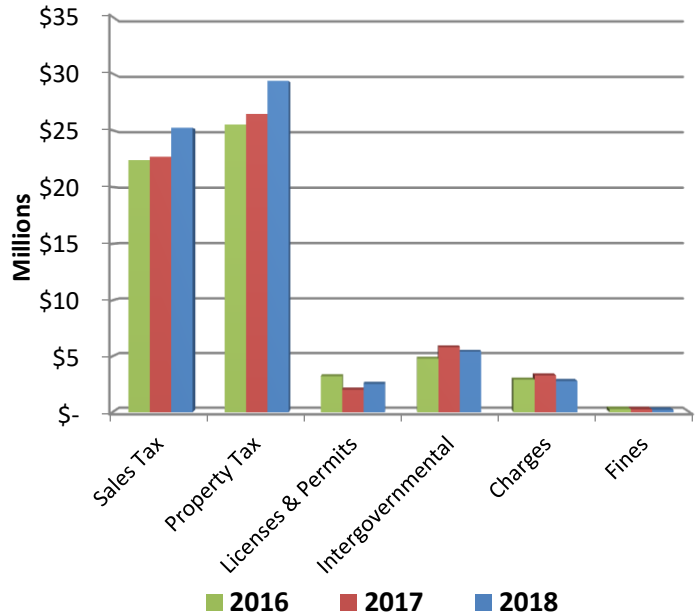
	2017	% Budget	2018	% Budget
January	\$ 5,752,767	4%	\$ 7,308,335	5%
February	7,446,457	8%	11,271,505	12%
March	10,992,276	15%	7,450,736	17%
April	10,221,999	22%	9,995,827	23%
May	29,597,508	41%	33,169,534	44%
June	14,334,062	50%	-	-
July	8,840,448	56%	-	-
August	8,429,717	61%	-	-
September	8,252,246	66%	-	-
October	10,052,982	73%	-	-
November	30,624,081	92%	-	-
December	11,151,514	99%	-	-
12-31 Actual	<u>\$ 155,696,055</u>	99%		
YTD Actual	<u>\$ 64,011,007</u>	41%	<u>\$ 69,195,938</u>	44%
Budget	\$ 156,830,525		\$ 157,744,130	



## MONTH OVER MONTH REVENUE



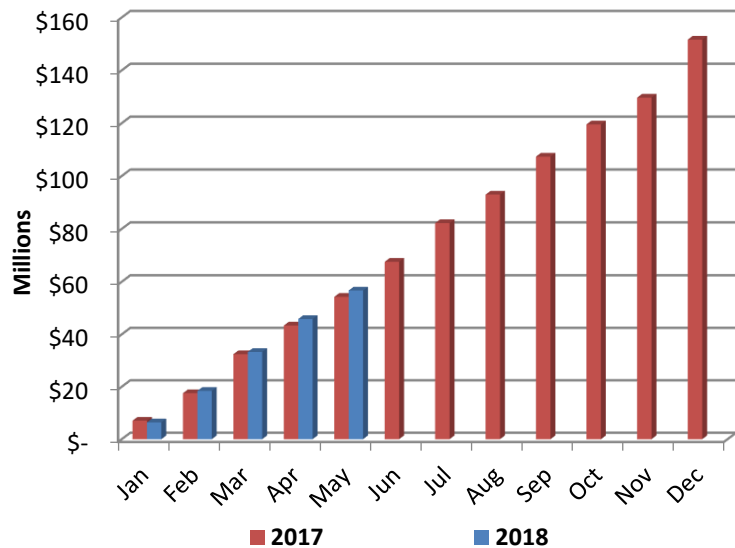
## YTD REVENUE BY SOURCE



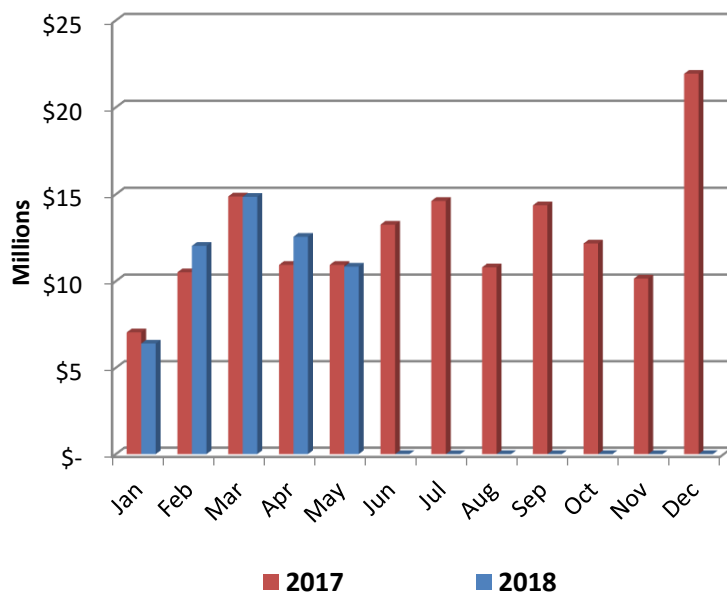
# GENERAL FUND - EXPENDITURE ANALYSIS

## YTD EXPENDITURES

	2017	% Budget	2018	% Budget
January	\$ 7,050,021	4%	\$ 6,401,360	4%
February	10,512,369	11%	12,034,810	11%
March	14,875,933	20%	14,854,976	21%
April	10,938,434	27%	12,556,511	28%
May	10,939,216	34%	10,835,709	35%
June	13,251,871	42%	-	-
July	14,614,946	52%	-	-
August	10,798,327	58%	-	-
September	14,364,001	68%	-	-
October	12,168,945	75%	-	-
November	10,151,584	82%	-	-
December	21,935,493	95%	-	-
12-31 Actual	<u>\$ 151,601,141</u>			
YTD Actual	<u>\$ 54,315,974</u>	34%	<u>\$ 56,683,366</u>	35%
Budget	\$ 158,986,887		\$ 161,708,233	



## MONTH OVER MONTH EXPENDITURES



## YTD EXPENDITURES BY DEPARTMENT

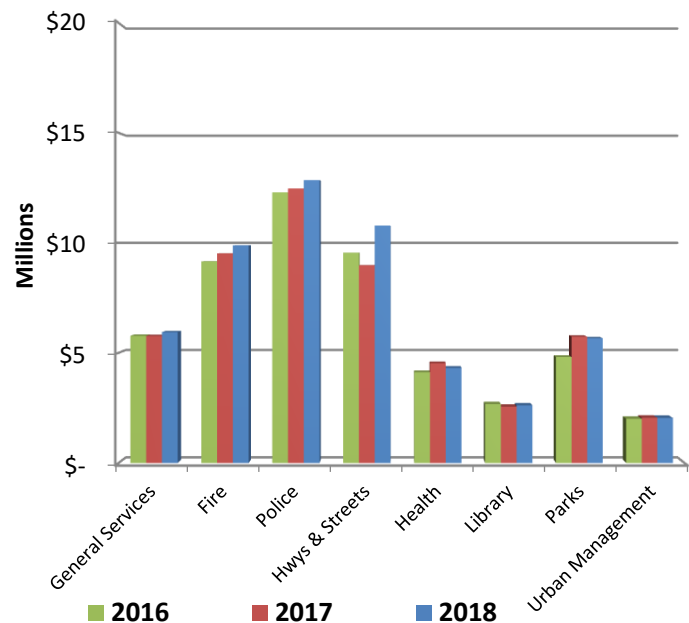


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<b>FUND SUMMARIES</b>	
The focus of the General Fund, Sales Tax Fund, and all other non-internal service or enterprise funds within this monthly status report is on <b>available fund balance</b> as this is the balance that is anticipated to be available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

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<b>Internal Service Funds .....</b>	<b>6</b>
The internal service funds are used to effectively accumulate and allocate costs internally among the City's various functions. Internal Service Funds are used for the City's self-insured health plan, workers' compensation, liability insurance, technology, and fleet management services. These services are provided to the other departments of the City on a cost reimbursement basis. Much like the enterprise funds, the internal service funds are driven by service levels and are non-appropriated. A change in cash position is provided for these funds to indicate balances available to meet the demands for service within these funds.	
<b>Enterprise Fund Summary of Cash Flows .....</b>	<b>7</b>
The <u>Enterprise Funds</u> 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.	
<b>CAPITAL PROGRAM</b>	
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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.	
<b>Capital Improvement Program (CIP) Projects Summary .....</b>	<b>9-12</b>
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.	
<b>Other Capital Expenditures Program (OCEP) Summary .....</b>	<b>13-16</b>
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.	
<b>DEBT</b>	
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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.	
<b>BUDGET</b>	
<b>Budget/Appropriation Adjustments .....</b>	<b>18-20</b>
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**  
**May 31, 2018**

**General Fund Summary - Fund 100 (42% of year lapsed)**

Available Fund Balance & Cash Status			Unrestricted Cash Balance			
	Current Budget	Actual		2018	2017	2016
Available Fund Balance Jan 1	\$ 46,693,888	\$ 46,693,888	April	31,613,990	26,659,533	28,596,043
Revenues	157,744,130	69,195,938	May	53,268,319	46,782,977	49,255,190
Expenditures	(161,708,233)	(56,683,366)	Change	21,654,329	20,123,444	20,659,147
Net Change in Fund Balance	(3,964,103)	12,512,572		32.9%	29.4%	31.0%
Projected Unspent Budget	3,200,000		% Unrestricted Cash Balance to Budget (11% Policy Target)			
Net Change in Restricted	-	-				
Available Fund Balance	\$ 45,929,785	\$ 59,206,460				
	28.4%	% Available Fund Balance to Budget				

Budget Status						
Revenue	Current Budget	Actual Revenue	Long/(Short)	2018 YTD % of Budget	2017 YTD % of Budget	2016 YTD % of Budget
Taxes						
Property Tax	\$ 60,316,144	\$ 29,328,482	\$ (30,987,662)	49%	46%	45%
Sales Tax	60,485,135	25,218,995	(35,266,140)	42%	39%	36%
Frontage Tax	4,703,650	2,308,490	(2,395,160)	49%	48%	48%
Lodging Tax	1,219,750	250,664	(969,086)	21%	32%	29%
CVB BID Tax	2,354,692	729,288	(1,625,404)	31%	31%	31%
Other	113,500	33,403	(80,097)	29%	27%	30%
<b>Total Taxes</b>	<b>129,192,871</b>	<b>57,869,322</b>	<b>(71,323,549)</b>	<b>45%</b>	<b>42%</b>	<b>40%</b>
<b>Licenses and Permits</b>	<b>4,966,708</b>	<b>2,520,702</b>	<b>(2,446,006)</b>	<b>51%</b>	<b>41%</b>	<b>63%</b>
Intergovernmental Revenue						
Federal and State Grants	5,550,749	1,763,562	(3,787,187)	32%	39%	41%
Motor Vehicle Licenses	3,000,000	1,136,452	(1,863,548)	38%	33%	35%
County Support	1,093,460	545,000	(548,460)	50%	50%	50%
Liquor Tax Reversion	992,581	180,132	(812,449)	18%	21%	25%
Bank Franchise Tax	700,000	1,544,119	844,119	221%	226%	65%
Health and Fire Reversion	720,000	129,574	(590,426)	18%	21%	0%
Wheel Tax	170,000	83,419	(86,581)	49%	49%	50%
Other	174,956	31,462	(143,494)	18%	17%	22%
<b>Total Intergovernmental Revenue</b>	<b>12,401,746</b>	<b>5,413,721</b>	<b>(6,988,025)</b>	<b>44%</b>	<b>46%</b>	<b>38%</b>
<b>Charges for Goods and Services</b>	<b>9,275,629</b>	<b>2,779,527</b>	<b>(6,496,102)</b>	<b>30%</b>	<b>32%</b>	<b>35%</b>
<b>Fines and Forfeitures</b>	<b>628,500</b>	<b>214,136</b>	<b>(414,364)</b>	<b>34%</b>	<b>39%</b>	<b>37%</b>
<b>Investment Revenue</b>	<b>385,500</b>	<b>(74,164)</b>	<b>(459,664)</b>	<b>-19%</b>	<b>101%</b>	<b>92%</b>
<b>Other Revenue</b>	<b>893,176</b>	<b>472,695</b>	<b>(420,481)</b>	<b>53%</b>	<b>47%</b>	<b>38%</b>
<b>Total General Fund Revenue</b>	<b>\$ 157,744,130</b>	<b>\$ 69,195,938</b>	<b>\$ (88,548,192)</b>	<b>44%</b>	<b>42%</b>	<b>41%</b>
Expenditures by Department	Current Budget	Actual Expenditures	Budget Balance	2018 YTD % of Budget	2017 YTD % of Budget	2016 YTD % of Budget
Mayor	\$ 457,088	\$ 179,103	\$ 277,985	39%	34%	34%
City Council	1,576,454	670,947	905,507	43%	42%	50%
Attorney	1,867,404	610,800	1,256,604	33%	33%	35%
HR	1,527,054	548,283	978,771	36%	35%	33%
Finance	3,434,089	1,092,163	2,341,926	32%	33%	35%
Facilities Management	1,904,965	621,184	1,283,781	33%	32%	29%
IT	4,173,551	1,537,246	2,636,305	37%	36%	39%
Multimedia Support	2,029,054	675,971	1,353,084	33%	34%	35%
<b>Total General Government</b>	<b>16,969,660</b>	<b>5,935,698</b>	<b>11,033,962</b>	<b>35%</b>	<b>35%</b>	<b>36%</b>
Fire	27,077,707	9,885,152	17,192,555	37%	36%	35%
Police	35,619,649	12,853,225	22,766,424	36%	36%	37%
<b>Total Public Safety</b>	<b>62,697,356</b>	<b>22,738,377</b>	<b>39,958,979</b>	<b>36%</b>	<b>36%</b>	<b>36%</b>
<b>Total Highways &amp; Streets</b>	<b>25,031,446</b>	<b>10,781,461</b>	<b>14,249,985</b>	<b>43%</b>	<b>36%</b>	<b>37%</b>
<b>Health</b>	<b>12,637,512</b>	<b>4,313,172</b>	<b>8,324,340</b>	<b>34%</b>	<b>37%</b>	<b>35%</b>
Parks	17,989,803	5,660,617	12,329,187	31%	32%	27%
Libraries	7,300,266	2,611,264	4,689,002	36%	35%	32%
Museum	609,029	263,284	345,745	43%	45%	47%
<b>Total Culture &amp; Recreation</b>	<b>25,899,099</b>	<b>8,535,165</b>	<b>17,363,934</b>	<b>33%</b>	<b>33%</b>	<b>29%</b>
Urban Management	5,957,912	2,043,572	3,914,340	34%	34%	35%
Economic Development	5,416,642	1,449,181	3,967,461	27%	28%	24%
<b>Total Urban &amp; Economic Development</b>	<b>11,374,554</b>	<b>3,492,753</b>	<b>7,881,801</b>	<b>31%</b>	<b>31%</b>	<b>30%</b>
Transfers	7,098,607	886,740	6,211,867	12%	13%	10%
<b>Total General Fund Expenditures</b>	<b>\$ 161,708,233</b>	<b>\$ 56,683,366</b>	<b>\$ 105,024,869</b>	<b>35%</b>	<b>34%</b>	<b>33%</b>

City of Sioux Falls  
Monthly Financial Report  
May 31, 2018

Sales/Use Tax Fund Summary - Fund 253 (42% of year lapsed)

Unreserved Fund Balance & Cash Status:

<b>Fund Balance January 1</b>	\$ 49,649,991	<b>Cash Balance January 1</b>	\$ 44,134,787
Less Reserve	(700,000)	Change in Cash Balance	10,609,282
Less Restricted	(31,183,225)	<b>Cash Balance May 31</b>	\$ 54,744,069
Less Committed	(14,553,547)	Less Designated Cash	(7,382,690)
<b>Available Fund Balance January 1</b>	<b>\$ 3,213,219</b>	Less Restricted Cash	(2,657,954)
Supplement - Bond Refinancing	(1,500,000)	Less Cash in Trust	(31,596,099)
<b>Available Fund Balance</b>	<b>\$ 1,713,219</b>	<b>Available Cash Balance</b>	<b>\$ 13,107,326</b>

Budget Status:

Revenue	Current Budget	Actual	Long(Short)	
Taxes	\$ 60,485,135	\$ 25,218,993	\$ (35,266,142)	
Federal & State Grants	3,210,350	322,308	(2,888,042)	
Interest Earned on Trust Investments	-	73,010	73,010	
Special Assessments	440,000	168,148	(271,852)	
Platting Fees	1,478,000	1,108,783	(369,217)	
Contributions	3,176,197	1,729,000	(1,447,197)	
Transfers	1,300,000	-	(1,300,000)	
Bond Proceeds	12,023,307	12,023,307	-	
Other	100,000	325,648	225,648	
<b>Total Sales/Use Tax Fund Revenue</b>	<b>\$ 82,212,989</b>	<b>\$ 40,969,197</b>	<b>\$ (41,243,792)</b>	
Expenditures by Department	Current Budget	Expended	Encumbered	Balance
Facilities Management	\$ 1,150,150	\$ 52,389	\$ 63,225	\$ 1,034,536
Information Technology	1,040,788	26,412	242,093	772,283
Multimedia Support	322,441	8,500	290,819	23,122
<b>Total General Government</b>	<b>2,513,379</b>	<b>87,301</b>	<b>596,137</b>	<b>1,829,941</b>
Fire	3,999,681	565,848	1,999,483	1,434,350
Police	2,538,081	36,058	1,932,669	569,354
<b>Total Public Safety</b>	<b>6,537,762</b>	<b>601,906</b>	<b>3,932,152</b>	<b>2,003,704</b>
<b>Highways &amp; Streets</b>	<b>44,373,289</b>	<b>5,518,809</b>	<b>30,233,581</b>	<b>8,620,899</b>
<b>Health</b>	<b>128,916</b>	<b>63,234</b>	<b>25,673</b>	<b>40,009</b>
Park/Recreation	11,489,884	1,477,955	7,044,347	2,967,583
Library	1,016,686	259,671	148,617	608,399
Museum	1,300,000	1,135,809	164,191	-
<b>Total Culture &amp; Recreation</b>	<b>13,806,571</b>	<b>2,873,435</b>	<b>7,357,154</b>	<b>3,575,982</b>
Urban Management	162,497	88,217	16,312	57,968
Economic Development	290,407	67,000	171,000	52,407
<b>Total Urban &amp; Economic Development</b>	<b>452,904</b>	<b>155,217</b>	<b>187,312</b>	<b>110,375</b>
<b>Debt Service</b>	<b>31,677,938</b>	<b>16,148,634</b>	<b>-</b>	<b>15,529,304</b>
<b>Total Sales/Use Tax Fund</b>	<b>\$ 99,490,758</b>	<b>\$ 25,448,535</b>	<b>\$ 42,332,009</b>	<b>\$ 31,710,214</b>



City of Sioux Falls  
Monthly Financial Report  
May 31, 2018

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

	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax		Lodging Tax	
	2018 1%	2017 1%	2018 1%	2017 1%	2018 1%	2017 1%	2018 1%	2017 1%
January	5,899,312	\$ 5,696,029	5,899,310	\$ 5,696,029	632,027	\$ 586,207	62,554	\$ 70,674
February	4,622,104	4,415,859	4,622,104	4,415,859	588,832	565,990	57,159	67,714
March	4,384,530	4,263,059	4,384,530	4,263,059	541,604	549,433	66,292	78,254
April	5,258,452	4,879,189	5,258,452	4,879,189	668,386	613,773	64,659	87,413
May	4,913,564	4,803,984	4,913,564	4,803,984	605,212	627,229	73,603	82,358
June		5,012,081		5,012,081		610,060		92,323
July		5,508,143		5,508,143		681,939		120,202
August		4,967,608		4,967,608		680,750		85,931
September		5,286,704		5,286,682		670,408		107,145
October		5,234,568		5,234,568		699,672		98,598
November		5,010,201		5,010,201		609,881		83,257
December		5,009,550		5,009,550		563,883		72,075
<b>Total Current Collections YTD</b>	<b>25,077,963</b>	<b>24,058,119</b>	<b>25,077,960</b>	<b>24,058,119</b>	<b>3,036,060</b>	<b>2,942,632</b>	<b>324,267</b>	<b>386,413</b>
<b>Percent Change Current Collections YTD</b>	<b>4.2%</b>	<b>-0.7%</b>	<b>4.2%</b>	<b>-0.7%</b>	<b>3.2%</b>	<b>1.3%</b>	<b>-16.1%</b>	<b>1.2%</b>
<b>Adjustments to Current Collections</b>								
State Audit Collections/Adjustments	173,526	198,983	173,526	198,842 *	225,034	4,236 *	(223,907)	-
City Economic Development Refund (ORD 42-05)	(32,493)	-	(32,493)	-	-	-	-	-
<b>Net Reportable Revenue YTD</b>	<b>25,218,996</b>	<b>24,257,102</b>	<b>25,218,993</b>	<b>24,256,961</b>	<b>3,261,095</b>	<b>2,946,868</b>	<b>100,359</b>	<b>386,413</b>
<b>Percent Change YTD Net Reportable Revenue</b>	<b>4.0%</b>	<b>-0.2%</b>	<b>4.0%</b>	<b>-0.2%</b>	<b>10.7%</b>	<b>1.3%</b>	<b>-74.0%</b>	<b>1.2%</b>

\*The audit adjustment is a result of some entities misreporting entertainment tax as lodging tax to the State Department of Revenue.

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**ENTERTAINMENT TAX FUND (250)**

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

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 9,844,735	\$ 9,844,735		Total	\$ 8,047,118
Less Restricted	(2,933,542)	(2,933,542)		Available	\$ 8,047,118
Spendable Fund Balance	6,911,193	6,911,193			
Revenues	7,589,328	3,309,912	44%		
Expenditures					
Events Complex (Operating & Capital)	4,184,212	444,089	11%		
Orpheum Theatre (Operating & Capital)	714,028	1,023	0%		
Washington Pavilion (Operating & Capital)	5,136,843	1,230,712	24%		
Sioux Falls Stadium (Operating & Capital)	607,462	21,546	4%		
Great Plains Zoo (Operating)	231,730	144,831	63%		
Total Expenditures	10,874,275	1,842,201	17%		
Net Change in Fund Balance	(3,284,947)	1,467,711			
Available Fund Balance	\$ 3,626,247	\$ 8,378,904			

**COMMUNITY DEVELOPMENT FUND (260)**

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

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 23,967,103	\$ 23,967,103		Total	\$ 4,050,187
Less Restricted	(20,374,231)	(20,374,231)		Designated	-
Spendable Fund Balance	3,592,872	3,592,872		Restricted	2,013,893
Revenues	4,879,795	1,398,417	29%	Available	\$ 2,036,294
Expenditures	7,273,059	778,735	11%		
Net Change in Fund Balance	(2,393,264)	619,682			
Available Fund Balance	\$ 1,199,608	\$ 4,212,554			

**TRANSIT SYSTEM FUND (268)**

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

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 4,938,888	\$ 4,938,888		Total	\$ 351,732
Less Restricted	(755,501)	(755,501)		Available	\$ 351,732
Spendable Fund Balance	4,183,387	4,183,387			
Revenues					
Federal Grants	3,270,000	1,087,851	33%		
State Operating	70,000	-	0%		
Transfers In (General Fund & Sales Tax Fund)	6,161,867	-	0%		
Miscellaneous	-	-			
Total Revenues	9,501,867	1,087,851	11%		
Expenditures					
Operating	8,164,063	3,103,207	38%		
Capital	3,414,119	1,816,160	53%		
Total Expenditures	11,578,182	4,919,367	42%		
Net Change in Fund Balance	(2,076,315)	(3,831,516)			
Available Fund Balance	\$ 2,107,072	\$ 351,871			

**STORM DRAINAGE FUND (272)**

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

	Current Budget	Actual	% Budget	Current Cash Balance	
Fund Balance, January 1	\$ 7,768,424	\$ 7,768,424		Total	\$ 9,480,569
Less Restricted	-	-		Designated	2,855,571
Spendable Fund Balance	7,768,424	7,768,424		Available	\$ 6,624,998
Revenues	27,580,278	4,494,252	16%		
Expenditures					
Operating	3,647,702	906,763	25%		
Capital	28,904,757	1,723,097	6%		
Debt Service	301,787	150,894	50%		
Total Expenditures	32,854,247	2,780,753	8%		
Net Change in Fund Balance	(5,273,968)	1,713,499			
Available Fund Balance	\$ 2,494,456	\$ 9,481,923			

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

Description: Improvements funded by Tax Increment Financing.

	Current Budget	Actual	% Budget	Current Cash Balance
Fund Balance, January 1	\$ 573,621	\$ 573,621		Total \$ 1,711,484
Less Restricted	-	-		Restricted 264,170
Spendable Fund Balance	573,621	573,621		Trust 81,905
Revenues	3,060,113	1,351,351	44%	Available <b>\$ 1,365,409</b>
Expenditures	3,060,100	263,253	9%	
Net Change in Fund Balance	13	1,088,098		
Available Fund Balance	<b>\$ 573,634</b>	<b>\$ 1,661,719</b>		

**LIBRARY MEMORIAL FUND (482)**

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

	Current Budget	Actual	% Budget	Current Cash Balance
Fund Balance, January 1	\$ 39,785	\$ 39,785		Total \$ 39,680
Less Restricted	(24,767)	(24,767)		Restricted 24,767
Spendable Fund Balance	15,018	15,018		Available <b>\$ 14,913</b>
Revenues	300	(105)	-35%	
Expenditures	5,000	-	0%	
Net Change in Fund Balance	(4,700)	(105)		
Available Fund Balance	<b>\$ 10,318</b>	<b>\$ 14,913</b>		

**COTTAM MEMORIAL FUND (486)**

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

	Current Budget	Actual	% Budget	Current Cash Balance
Fund Balance, January 1	\$ 5,729	\$ 5,729		Total \$ 5,187
Less Restricted	(2,000)	(2,000)		Restricted 2,000
Spendable Fund Balance	3,729	3,729		Available <b>\$ 3,187</b>
Revenues	50	(16)	-31%	
Expenditures	400	527	132%	
Net Change in Fund Balance	(350)	(543)		
Available Fund Balance	<b>\$ 3,379</b>	<b>\$ 3,186</b>		

**EVENTS CENTER CONSTRUCTION FUND (594)**

Description: Funding for the construction of the Events Center.

	Current Budget	Actual	% Budget	Current Cash Balance
Fund Balance, January 1	\$ 2,170,814	\$ 2,170,814		Total \$ 1,778,082
Less Restricted	-	-		Trust -
Spendable Fund Balance	2,170,814	2,170,814		Available <b>\$ 1,778,082</b>
Revenues	-	-		
Expenditures - Capital	856,019	392,733	46%	
Transfer to close fund	1,600,000	-		
Net Change in Fund Balance	(2,456,019)	(392,733)		
Available Fund Balance	<b>\$ (285,205)</b>	<b>\$ 1,778,081</b>		

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

Description: Funding for the construction of the Administration Building.

	Current Budget	Actual	% Budget	Current Cash Balance
Fund Balance, January 1	\$ 11,601,535	\$ 11,601,535		Total \$ 6,409,631
Less Restricted	-	-		Trust 7,397,137
Spendable Fund Balance	11,601,535	11,601,535		Available <b>\$ (987,506) *</b>
Revenues	-	59,067		
Expenditures	11,419,641	5,919,809	52%	* Reimbursement from Trust
Net Change in Fund Balance	(11,419,641)	(5,860,743)		
Available Fund Balance	<b>\$ 181,894</b>	<b>\$ 5,740,792</b>		

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**Compilation of Other Funds (42% of year lapsed)**

**SIOUX FALLS FLOOD CONTROL FUND (598)**

Description: Funding to upgrade the flood control system around the City.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 959,161	\$ 959,161		Total \$ 404,283
Less Restricted	-	-		Restricted -
Spendable Fund Balance	959,161	959,161		Trust -
Revenues	-	(4,591)		<b>Available \$ 404,283</b>
Expenditures	913,097	550,287	60%	
Transfers	100,000	-		
Net Change in Fund Balance	(1,013,097)	(554,878)		
Available Fund Balance	<u>\$ (53,936)</u>	<u>\$ 404,283</u>		

**INTERNAL SERVICE FUND CASH BALANCES**

	<u>Balance, Jan 1</u>	<u>Balance, May 31</u>	<u>Increase/(Decrease)</u>
Fleet Revolving Fund (851)	\$ 5,095,998	\$ 5,801,462	\$ 705,464
City Health/Life Benefit Fund (852)	\$ 5,331,212	\$ 5,259,857	\$ (71,355)
Workers' Compensation Fund (855)	\$ 4,229,937	\$ 3,648,464	\$ (581,473)
Technology Revolving Fund (857)	\$ 4,860,467	\$ 3,746,257	\$ (1,114,210)
Insurance Liability Fund (880)	\$ 2,152,913	\$ 2,045,340	\$ (107,573)

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

	LIGHT	PUBLIC PARKING	LANDFILL	WATER	WATER RECLAMATION
Operating Revenue	\$ 3,812,576	\$ 1,352,226	\$ 4,188,946	\$ 11,470,409	\$ 12,672,758
Operating Expenses	(3,134,975)	(939,523)	(3,184,449)	(8,693,700)	(9,041,286)
Operating Income	677,601	412,703	1,004,497	2,776,709	3,631,472
Adjustment of Operating Income to Cash Flow Basis*	40,374	116,783	502,668	1,545,995	4,449,675
*Add back depreciation and adjust for changes in receivables and payables					
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>717,975</b>	<b>529,486</b>	<b>1,507,165</b>	<b>4,322,704</b>	<b>8,081,147</b>
Cash Flows from Capital and Related Financing Activities					
Capital Activities	(38,443)	(28,837)	(74,954)	(2,119,905)	(5,016,777)
Transfers	-	-	-	-	-
Financing (Debt) Activities	-	18,540,000	-	(1,503,686)	(1,392,403)
<b>TOTAL CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(38,443)</b>	<b>18,511,163</b>	<b>(74,954)</b>	<b>(3,623,591)</b>	<b>(6,409,180)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>4,612</b>	<b>(13,970)</b>	<b>6,216</b>	<b>(232,335)</b>	<b>31,758</b>
Net increase (Decrease) in Cash	684,144	19,026,679	1,438,427	466,778	1,703,725
Cash and Cash Equivalents, Beginning January 1	3,340,127	5,410,746	22,811,179	15,940,670	23,437,821
Cash and Cash Equivalents, Ending	4,024,271	24,437,425	24,249,606	16,407,448	25,141,546
Restricted Cash	-	-	(9,835,614) <sup>1</sup>	(6,419,228) <sup>2</sup>	-
<b>AVAILABLE CASH AND CASH EQUIVALENTS</b>	<b>\$ 4,024,271</b>	<b>\$ 24,437,425</b>	<b>\$ 14,413,992</b>	<b>\$ 9,988,220</b>	<b>\$ 25,141,546</b>

<sup>1</sup> Close/Postclosure Costs

<sup>2</sup> Debt Service/Reserve

**City of Sioux Falls**  
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**Capital Program - 2018 Capital Program Fund and Department Summary**

<b>Fund/Department</b>	<b>Current Budget</b>	<b>Expensed</b>	<b>Encumbered</b>	<b>Balance</b>	<b>% Expended &amp; Encumbered</b>
Entertainment Tax					
Events Complex	\$ 3,441,057	\$ 416,960	\$ 1,279,944	\$ 1,744,154	49%
Orpheum	103,338	838	500	102,000	1%
Washington Pavilion	2,352,147	473,779	337,021	1,541,347	34%
Sioux Falls Stadium	65,992	-	-	65,992	0%
Total Entertainment Tax	5,962,534	891,576	1,617,464	3,453,493	42%
Sales Tax					
Facilities Management	1,150,150	52,389	63,225	1,034,536	10%
Technology	1,040,788	26,412	242,093	772,283	26%
Multimedia Support	322,441	8,500	290,819	23,122	93%
Fire	3,999,681	565,848	1,999,483	1,434,350	64%
Police	2,538,081	36,058	1,932,669	569,354	78%
Highways & Streets	44,373,289	5,518,809	30,233,581	8,620,899	81%
Health	128,916	63,234	25,673	40,009	69%
Parks & Recreation	11,489,884	1,477,955	7,044,347	2,967,583	74%
Library	1,016,686	259,671	148,617	608,399	40%
Urban Management	162,497	88,217	16,312	57,968	64%
Economic Development	290,407	67,000	171,000	52,407	82%
Museum	1,300,000	1,135,809	164,191	-	100%
Total Sales Tax	67,812,820	9,299,901	42,332,009	16,180,910	76%
Transit	3,414,119	1,816,160	794,938	803,021	76%
Storm Drainage	28,904,757	1,723,097	11,165,545	16,016,116	45%
Events Center Bond Construction	856,019	392,733	54,518	408,769	52%
General Government Bond Construction	11,419,641	5,919,795	4,041,201	1,458,644	87%
Sioux Falls Flood Control	913,097	550,287	362,810	-	100%
Electric Light	4,882,939	38,443	487,503	4,356,994	11%
Public Parking	20,697,107	28,837	1,818,800	18,849,470	9%
Sanitary Landfill	3,226,935	74,954	809,975	2,342,005	27%
Water	19,693,491	2,119,905	7,332,488	10,241,098	48%
Water Reclamation	48,842,174	5,024,857	14,154,561	29,662,756	39%
Fleet	7,974,410	985,655	3,063,221	3,925,534	51%
Technology Revolving	1,760,480	34,849	23,016	1,702,616	3%
<b>Total Capital (CIP &amp; OCEP)</b>	<b>\$ 226,360,520</b>	<b>\$ 28,901,048</b>	<b>\$ 88,058,047</b>	<b>\$ 109,401,425</b>	<b>52%</b>

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**Capital Program - 2018 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers	Expensed	Encumbered	Balance
<b>Facilities Management</b>							
06002	City Administrative Office Building	I	\$ 11,419,641	\$ -	\$ 5,919,795	\$ 4,041,201	\$ 1,458,644
06005	Graybar Roof Replacement	D	500,000	25,000	8,000	14,000	503,000
06011	Fire Station Lighting Upgrades	N	20,000	-	-	-	20,000
06012	Centralized Facilities Improvements	D	550,000	(25,000)	32,599	30,587	461,814
<b>Fire</b>							
09002	Construction of Fire Station #12	D	51,400	-	-	-	51,400
09004	Station Parking Lot Replacements	I	56,862	-	6,813	-	50,050
09008	Land Acquisition for Future Fire Stations	N	220,000	-	-	-	220,000
09010	Public Safety Facility Study	D	215,314	-	42,684	166,134	6,496
09012	Station #9 Front Redesign, Windows & Siding	I	21,535	-	-	21,535	-
<b>Police</b>							
10003	Bullet Trap/Air Filtration System	SC	17,935	-	-	-	17,935
<b>Highways &amp; Streets</b>							
11006	Arterial Street Improvements	I	12,417,902	(12,227,902)	-	-	190,000
11012	Arterial Intersection Improvements	D	293,294	394,339	231,294	395,118	61,221
11033	57th St, Sycamore Ave to SD 100	C	3,157	-	-	-	3,157
11035	Maple St, Career Ave to Marion Road	W	24,077	2,000	3,515	8,140	14,422
11042	85th, Minnesota Ave to Cliff Ave	I	1,007,975	(280,000)	383,905	100,919	243,151
11044	85th & Minnesota Ave Traffic Signal Improvements	W	65,642	(50,000)	-	-	15,642
11071	69th, Vineyard Ave to Sycamore Ave	W	118,025	(40,000)	-	17,524	60,502
11080	Marion Road, I-90 to the North	I	169,278	(115,000)	11,693	19,524	23,062
11084	26th St & Tea/Ellis Rd Intersection	C	1,200	(1,200)	-	-	-
11085	69th St & Western Ave Area Improvements	SC	178,404	70,000	149,064	26,075	73,264
11089	85th St, Louise Ave to Tallgrass Av	I	2,702,838	1,098,616	530,433	2,852,410	418,611
11090	Tea/Ellis Rd, 26th St to 41st St	I	757,879	13,583,000	1,456,652	12,127,018	757,208
11003	Major Street Reconstruction	I	3,688,632	(3,688,632)	-	-	-
11043	Madison Ave, West Ave to Louise Ave	I	78,776	4,798,688	962,548	3,900,693	14,223
11063	West 12th Street Bridge Replacement	D	173,505	(139,673)	10,117	4,508	19,208
11083	Louise Ave, 43rd St to 49th St	SC	406,329	(205,098)	51,604	96,652	52,974
11015	Collector Street Expansion	C	2,707	(2,000)	-	-	707
11001	Concrete Pavement Restoration	I	3,355,465	865,000	293,473	3,528,892	398,099
11002	School Dist/Park Site Coordination	D	235,000	(150,000)	-	0	85,000
11005	Public Works Facilities	C	1,363	-	-	1,363	-
11007	Downtown Area Street & Utility Improvements	SC	1,859,839	(778,000)	186,056	312,327	583,455
11008	Communications Network Upgrade	D	50,000	(10,000)	-	-	40,000
11009	Right-of-Way Acquisition	D	650,000	(560,000)	90,000	-	-
11010	Traffic Signal Improvements	I	218,955	110,000	54,201	270,586	4,167
11011	Railroad Crossing Improvements	D	798,173	(60,000)	-	32,439	705,734
11013	SDDOT Project Coordination	D	1,378,241	(197,630)	2,773	169,812	1,008,025
11014	Bridge & Retaining Wall Rehabilitation	I	477,302	39,673	107,478	344,770	64,727
11016	26th St & I-229 Area Improvements	I	3,156,124	(70,000)	177,017	967,927	1,941,180
11017	85th St & I-29 Improvements	PD	368,458	(273,000)	12,877	70	82,511
11018	ADA Improvements	I	540,189	268,000	7,335	697,347	103,507
11020	Drainage Improvements in Developing Areas	I	3,638,819	-	359,109	562,828	2,716,883
11021	Sump Pump Collection Systems	I	350,000	(15,000)	37,802	212,316	84,882
11022	Unforeseen Drainage Improvements	I	258,639	(217,000)	22,005	11,726	7,908
11023	Drainage Conveyance Improvements	I	3,062,715	(301,370)	48,480	993,654	1,719,211
11026	Covell Area Basin Drainage Improvements	D	264,007	200,000	337,300	160	126,547
11027	Street Lights in Newly Developed Areas	I	427,945	(130,000)	21,849	216,643	59,453
11028	60th Street North Improvements	PD	25,500	(25,000)	-	-	500
11029	49th St Extension	PD	218,352	(180,000)	27,145	8,181	3,025
11030	LED Street Light Upgrade Program	I	316,361	-	7,233	134,779	174,349
11031	Terry Ave & 43rd St Improvements	I	12,559,228	982,000	250,552	10,269,748	3,020,928
11036	Cliff Ave, Benson Rd to 60th St N	C	91,621	(24,697)	-	8,646	58,278
11037	Russell St, Westport Ave to Minnesota Ave	W	119,956	-	-	14,992	104,965

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

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**Capital Program - 2018 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers	Expensed	Encumbered	Balance
11046	Non-point Bank Stabilization	D	6,525,306	-	20,551	112,839	6,391,916
11050	Solberg Ave & I-229 Overpass	W	902	-	-	-	902
11054	Big Sioux River Flood Control	I	913,097	-	550,287	362,810	-
11064	Arrowhead Parkway Improvements	I	942,644	(200,000)	4,794	433,275	304,575
11066	Rail Yard Development	I	2,552,860	50,000	522,794	1,062,427	1,017,639
11067	Veterans Parkway Construction	I	1,893,822	(15,000)	112,164	187,750	1,578,909
11068	Annexation Infrastructure Improvements	NS	1,351,903	(750,000)	-	-	601,903
11073	Core Neighborhood Reconstruction	D	3,156,465	(1,656,000)	31,236	109,746	1,359,483
11074	Surface Treatment Program	I	1,322,152	-	-	910,380	411,772
11075	Pedestrian & Bicycle Improvements	I	250,000	(45,056)	-	43,086	161,858
11076	41st St Improvements	NS	250,000	(110,000)	-	-	140,000
11077	Security Improvements	D	103,000	-	1,426	-	101,574
11078	Flood Control System Improvements	I	926,171	-	99,746	295,230	531,195
11079	Asphalt Street Rehabilitation	I	4,750,128	1,525,000	723,591	4,408,394	1,143,142
11086	Bridge Reconstruction Program	PD	580,667	-	45,235	4,174	531,258
11087	Regional Storm Water Analysis & Imp	D	2,567,120	-	432,383	260,303	1,874,434
11091	Benson Rd from I-229 to the East	SC	33,233	(20,139)	9,997	2,645	453
11092	Southeastern Ave, 18th to N of 26th	D	51,083	55,000	11,578	610	93,896
<b>Events Complex</b>							
13005	Convention Center Building Improvements	I	2,215,306	-	344,269	1,115,088	755,949
13008	Events Center	I	856,019	-	392,733	54,518	408,769
13014	Events Center Improvements	D	615,000	-	644	31,777	582,580
<b>Washington Pavilion</b>							
13003	Washington Pavilion Building Improvements	I	783,015	450,000	136,352	12,393	1,084,270
13007	Washington Pavilion Generator	NS	500,000	(500,000)	-	-	-
<b>SF Stadium</b>							
13013	Sioux Falls Stadium Improvements	NS	65,992	-	-	-	65,992
<b>Orpheum Theatre</b>							
13002	Orpheum Building Improvements	D	71,338	-	838	500	70,000
<b>Parks &amp; Recreation</b>							
14001	Falls Park Development	I	4,498,289	-	56,300	4,055,698	386,290
14002	Bike Trail Development	I	610,762	-	144,105	333,053	133,604
14003	Systematic Reconstruction of Bike Trail	D	115,335	-	-	108,275	7,059
14004	Arrowhead Park Development	N	20,000	-	-	-	20,000
14006	Disc Golf Course Development	I	88,546	-	-	29,965	58,581
14007	Park Roads & Parking Lot Rehabilitation	I	633,638	20,000	20,601	628,025	5,013
14008	Park Land Acquisition	PD	315,157	-	8,931	6,145	300,081
14009	Aquatic Facilities Development	SC	189,098	-	72,607	3,394	113,097
14012	Spencer Park Improvements	D	334,145	-	20,824	2,505	310,817
14014	River Greenway Improvements	PD	150,000	-	-	-	150,000
14021	Playcourt Cyclic Reconstruction	D	73,395	-	-	50,940	22,455
14022	Development of Play Structures	I	578,006	-	-	488,218	89,789
14023	Picnic Shelter Improvements	C	5,922	-	-	-	5,922
14024	Minnesota Avenue Retaining Wall	C	2,480	-	2,480	-	-
14025	Great Bear Master Plan Improvements	C	121,630	-	9,675	9,675	102,280
14026	Zoo Master Plan Improvements	I	968,572	-	512,498	332,016	124,058
14029	Memorial Park Development	I	244,300	-	4,150	200,982	39,168
14030	Tuthill Park Development	D	252,100	-	9,285	21,665	221,150
14031	Terrace Park Development	D	34,460	-	-	34,160	300
14033	Cherry Rock Park Improvements	N	16,300	-	-	-	16,300
14034	Arboretum & East Sioux Falls Park Developments	N	136,000	-	-	-	136,000
14035	Riverdale Park Improvements	N	38,000	(20,000)	-	-	18,000
14036	Kenny Anderson Park Improvements	C	7,998	-	-	-	7,998
14039	Family Park Improvements	SC	123,816	-	60,950	-	62,866
14049	Farm Field Renovation	N	10,000	-	-	-	10,000
14053	Yankton Trail Park Improvements	D	26,650	-	15,030	10,020	1,600
14058	Community Center Improvements	N	118,000	-	-	-	118,000

Status Codes: (N) Not Started (S) Signed Contract (PD) Preliminary Design (D) Under Design (DC) Design Completed  
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**City of Sioux Falls**  
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**Capital Program - 2018 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers	Expensed	Encumbered	Balance
14061	Outdoor Ice Rink Improvements	D	36,859	-	1,425	35,284	150
14063	Skate Park Improvements	N	35,500	-	-	-	35,500
14067	Internal Trail Reconstruction	D	34,000	-	-	33,990	10
14068	ADA Transition Plan Improvements	N	56,000	-	-	-	56,000
<b>Library</b>							
15003	Prairie West Library Improvements	I	24,500	47,000	-	43,043	28,457
15004	Oakview Library Improvements	NS	47,000	(47,000)	-	-	-
<b>Urban Management</b>							
16001	Sculpture Walk	D	30,000	-	18,500	-	11,500
<b>Economic Development</b>							
17001	Core Façade Revitalization	I	290,407	-	67,000	171,000	52,407
<b>Public Parking</b>							
19001	Parking Lot & Parking Ramp Improvements	D	72,199	-	-	8,950	63,249
19002	New Parking Facility	I	20,536,151	-	23,606	1,804,620	18,707,925
<b>Electric Light</b>							
20001	Unforeseen Electrical System Replacement	I	388,052	-	-	-	388,052
20002	Circuit Improvements	I	3,617,343	-	28,603	388,052	3,200,687
20004	Electronic Automated Meter Reading	I	664,205	-	9,840	96,840	557,525
20005	Light & Power Facility Improvements	PD	33,345	-	-	2,610	30,735
<b>Sanitary Landfill</b>							
21001	Leachate Recirculation	I	1,808,192	-	15,987	709,496	1,082,708
21002	Land Acquisition	D	308,163	-	-	-	308,163
21003	Perimeter Fencing	D	29,243	-	6,243	-	23,000
21004	Building Improvements	D	628,471	-	31,921	16,692	579,857
21006	Composting Facilities Expansion	D	76,000	-	-	55,940	20,060
21010	Solid Waste Master Plan	D	56,389	-	20,803	27,846	7,740
<b>Water</b>							
22001	Land Acquisition	PD	716,231	-	1,013	-	715,218
22002	Other Mains, Unforeseen Water Projects	I	1,865,455	(430,000)	329,187	340,079	766,188
22003	City Wide Water Main Replacements	I	2,580,000	(2,243,000)	-	33,855	303,145
22005	Water Purification Building Improvements	I	2,709,405	-	46,428	1,271,792	1,391,185
22007	Water Collector Well Improvements	SC	117,049	-	-	117,049	-
22011	Foundation Park Water Main	D	60,000	-	-	-	60,000
22027	Indiana & Franklin Ave, 8th to 10th	SC	11,292	-	-	-	11,292
22037	Transmission Main Rehabilitation	D	992,930	-	5,231	89,081	898,618
22039	Drexel/Danberry Dr Water Main Replacement	SC	76,153	(3,919)	50,392	4,980	16,862
22040	"A" Ave, Algonquin to Cherokee	SC	52,781	-	221	-	52,560
22046	38th St, Marion to Mayfair Water Main	SC	84,368	-	4,321	61,993	18,054
22047	Plateau Ave, 47th to Essex Water Main	SC	129,023	4,020	85,660	(0)	47,383
22048	3rd Ave, 12 St to RR Tracks Water Main	SC	116,627	-	41,783	1,029	73,815
22050	Bennett St, Cliff to Blauvelt Water Main	SC	90,883	-	9,381	2,388	79,113
22052	Water Valve Rehabilitation	D	50,000	-	-	-	50,000
22053	Vac E Ave, 9th St, Wayland Ave	I	73,526	430,000	264,955	206,248	32,322
22054	Rough Rider Dr, 32nd St	I	40,619	678,980	14,812	653,133	51,655
22055	12th St, Grange to Minnesota Water Main	D	223,000	-	28,939	62,648	131,414
22056	Garfield Ave, 15th to 18th	D	70,000	580,000	42,281	577,653	30,066
22057	Franklin Ave, 3rd St to 6th St	I	90,000	-	-	-	90,000
<b>Water Reclamation</b>							
23001	Sanitary Sewers - Other Mains	I	1,030,415	(320,000)	50,572	484,210	175,633
23002	Pipe Lining Project	I	1,962,147	250,000	84,313	1,807,084	320,750
23003	Manhole Rehabilitation Project	I	355,800	(300,000)	-	-	55,800
23004	East Side Future Interceptor	D	75,000	(50,000)	-	-	25,000
23006	Water Reclamation Facility Roof Replacement	I	311,547	-	954	215,565	95,028
23007	Water Rec Facility HVAC Upgrade Program	I	414,815	-	86,782	146,051	181,982
23012	Digester Mixing System Improvements	I	10,309,082	-	1,968,498	4,761,745	3,578,839
23014	Brandon Rd Lift Station Parallel Force Main	I	1,752,813	-	10,156	1,235,447	507,210
23015	Dakota Ave From Russell St to 3rd St	I	803,400	(150,000)	187,565	324,474	141,361

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**City of Sioux Falls**  
**Monthly Financial Report**  
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**Capital Program - 2018 Capital Improvements Program Projects Summary**

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers	Expensed	Encumbered	Balance
23016	Collection System Master Plan	PD	212,354	-	49,460	23,226	139,667
23017	Tomar Court Improvements	W	1,599	-	-	0	1,599
23018	Final Clarifier Improvements	D	2,720,000	-	3,558	226,143	2,490,300
23019	Outfall Sewer Rehabilitation	I	5,363,557	-	86,825	212,486	5,064,247
23021	Equipment Storage Building	I	221,021	-	112,531	15,027	93,463
23024	Main Pump Station Replacement	PD	2,130,789	-	520,978	381,804	1,228,008
23029	Basin 14D Sanitary Sewer Extension	I	5,538,844	-	1,687,368	2,632,629	1,218,846
23030	Yard Piping Rehabilitation	I	44,948	-	-	-	44,948
23031	Digester Gas Conditioning System	I	121,634	50,000	3,551	161,596	6,488
23032	ESS Basin 18.1 Sanitary Sewer	D	211,542	-	10,956	106,281	94,305
23033	Energy Recovery	N	4,690,000	-	-	-	4,690,000
23035	Basin 17 Trunk Sewer Phase 1	D	1,200,647	-	-	54,001	1,146,646
23037	Infill & Infiltration Reduction Program	N	50,000	-	-	-	50,000
23038	Electrical & Transformer Improvements	N	388,000	-	-	-	388,000
23039	Equalization Expansion	D	4,353,831	-	37,178	14,723	4,301,930
23042	Electrical Equip Condition Assessment	NS	150,000	-	-	-	150,000
23043	Facility Expansion Planning	NS	400,000	-	-	-	400,000
<b>Fleet</b>							
24004	Fueling Site Security Enhancements	W	46,803	-	10,000	2,360	34,443
24005	Wash Bay Addition	SC	10,911	-	-	10,530	382
24008	Fleet/Street Building Improvements	I	110,619	-	92,215	-	18,404
24009	Maintenance Buildings Concrete Rehabilitation	I	489,500	-	44,090	423,816	21,595
24010	Fleet Fuel Containment Line Replacement	I	118,000	-	11,300	95,955	10,745
<b>Transit</b>							
29005	Security Grill Doors	N	28,000	-	-	-	28,000
29010	Bus Storage/Maintenance Expansion Study	N	100,000	-	-	-	100,000
29011	Bus Stop Canopy Replacement	I	122,043	-	21,085	958	100,000
<b>Museum</b>							
30001	City/County Archive Building	I	1,300,000	-	1,135,809	164,191	-
			<b>\$ 198,635,396</b>	<b>\$ (50,000)</b>	<b>\$ 23,585,728</b>	<b>\$ 78,620,515</b>	<b>\$ 96,379,153</b>
Transfers to/(from) OCEP				50,000			
Transfers to/(from) Operating Budget				-			
				<b>\$ -</b>			

<b>Arterial Streets Funding</b>		2009-2015	2016	2017	2018 YTD	Life-to-Date
<b>Uses</b>						
<b>Total Arterial Street Expenditures</b>		<b>\$ 56,945,835</b>	<b>\$ 10,963,009</b>	<b>\$ 11,716,598</b>	<b>\$ 1,812,287</b>	<b>\$ 81,437,729</b>
<b>Sources</b>						
Sales Tax		\$ 51,621,548	\$ 9,224,524	\$ 9,422,699	\$ 703,504	\$ 70,801,805
Street Platting Fees		5,494,756	1,738,485	2,293,900	1,108,783	10,635,924
<b>Total Sources</b>		<b>\$ 56,945,835</b>	<b>\$ 10,963,009</b>	<b>\$ 11,716,599</b>	<b>\$ 1,812,287</b>	<b>\$ 81,437,729</b>
Detail of 2018 expenditures can be found on page 9 of this report.						

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**City of Sioux Falls**  
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**Capital Program - 2018 Other Capital Expenditures Program Projects Summary**

	Description	Current Budget	Expensed	Encumbered	Balance
<b>Facilities Management</b>	Floor Scrubber (2)	67,900	11,790	18,638	37,472
	Vacuum	2,000	-	-	2,000
	LEC Gates	10,250	-	-	10,250
	<b>Total</b>	<b>80,150</b>	<b>11,790</b>	<b>18,638</b>	<b>49,722</b>
<b>Technology</b>	Server Blades	87,500	26,412	-	61,088
	Data Storage	270,485	-	-	270,485
	Switches, Routers, and Equipment	317,303	-	242,093	75,209
	Phone Systems	365,500	-	-	365,500
	<b>Total</b>	<b>1,040,788</b>	<b>26,412</b>	<b>242,093</b>	<b>772,283</b>
<b>Multimedia Support</b>	Studio Lighting	34,241	-	-	34,241
	Presentation Equipment (Carnegie)	288,200	8,500	290,819	(11,119)
	<b>Total</b>	<b>322,441</b>	<b>8,500</b>	<b>290,819</b>	<b>23,122</b>
<b>Fire</b>	Station #2 Air Conditioner	15,000	-	-	15,000
	Training Center Furnace	10,000	-	-	10,000
	Generators (4)	127,248	429	44,819	82,000
	Decontamination System (2)	70,000	-	-	70,000
	CPR Devices	171,000	169,333	(0)	1,667
	Radios (mobile & portable)	77,000	-	-	77,000
	Airbags Rescue Equipment	135,000	-	-	135,000
	Hydraulic Rescue Equipment	270,000	-	-	270,000
	Fire Trucks (3)	1,706,204	325,210	1,390,807	(9,812)
	Sedans (4)	66,000	16,130	47,243	2,627
	Battalion Vehicle	22,000	5,249	15,748	1,003
	Warning Sirens	73,137	-	16,520	56,617
	Trailers (4)	84,400	-	84,971	(571)
	Utility Vehicle	14,000	-	13,429	571
	USAR System	45,500	-	-	45,500
	Shoring Kit	93,000	-	-	93,000
	Lockbox System	41,500	-	-	41,500
	Lift System	12,000	-	-	12,000
	Weather Station	31,000	-	-	31,000
	Paging System	85,000	-	-	85,000
	Wildland Equipment	175,500	-	170,539	4,961
	Communication System	21,000	-	-	21,000
	Traffic Attenuator	28,500	-	27,738	762
	Hazmat Detection Kits	60,580	-	-	60,580
	<b>Total</b>	<b>3,434,570</b>	<b>516,351</b>	<b>1,811,813</b>	<b>1,106,405</b>
<b>Police</b>	Video Technologies	250,000	-	9,602	240,398
	Hardware	132,721	-	-	132,721
	Communication System	25,000	-	836	24,164
	Scanner	386	-	-	386
	Camera System	700,398	-	879,787	(179,389)
	Radios (mobile)	352,000	-	349,914	2,086
	Patrol Vehicles (18)	707,811	35,311	504,477	168,023
	Animal Control Pickups (3)	147,000	97	35,720	111,183
	Trailer	1,230	650	-	580
	K-9 Dog	12,000	-	-	12,000
	Bomb Robot	155,000	-	152,332	2,668
	Utility Vehicle	36,600	-	-	36,600
	<b>Total</b>	<b>2,520,146</b>	<b>36,058</b>	<b>1,932,669</b>	<b>551,419</b>
<b>Highways &amp; Streets</b>	Server Storage	50,000	-	-	50,000
	Trailers (3)	100,000	-	-	100,000
	Dump Truck	135,000	-	-	135,000
	Flatbed Truck	84,230	87,809	-	(3,579)
	Air Compressor	15,000	-	-	15,000
	Concrete Saw	15,000	-	-	15,000
	Retroreflectometer	28,000	-	-	28,000
	Pump	25,000	-	-	25,000
	Hydraulic Hammer	15,000	-	-	15,000
	GPS Units	8,000	-	-	8,000
	Utility Trailer	30,000	-	-	30,000
	<b>Total</b>	<b>505,230</b>	<b>87,809</b>	<b>-</b>	<b>417,421</b>

**City of Sioux Falls**  
**Monthly Financial Report**  
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**Capital Program - 2018 Other Capital Expenditures Program Projects Summary**

	Description	Current Budget	Expensed	Encumbered	Balance
<b>Health</b>	Dental Unit	27,919	-	-	27,919
	Ice Machine	10,000	-	-	10,000
	Pickup (2)	48,000	20,997	25,673	1,330
	Sedan (2)	42,997	42,237	-	760
	<b>Total</b>	<b>128,916</b>	<b>63,234</b>	<b>25,673</b>	<b>40,009</b>
<b>Events Complex</b>	Arena Icemaker	12,000	-	-	12,000
	Arena Signs	45,000	-	-	45,000
	Arena Work Platform	10,735	-	-	10,735
	Arena Platform Ramp	35,000	-	30,805	4,195
	Arena Risers	32,000	-	-	32,000
	Convention Center Key Card System	150,000	-	77,996	72,004
	Convention Center Dance Floor	20,316	-	-	20,316
	Convention Center Hotbox	85,000	59,280	-	25,720
	Convention Center Projector	25,700	-	-	25,700
	Events Center Forklift	8,000	-	24,278	(16,278)
	Events Center Carpet Extractor	18,000	12,767	-	5,233
	Events Center Electronic Distribution System	100,000	-	-	100,000
	Events Center RFID System	50,000	-	-	50,000
	Events Center Stacker	19,000	-	-	19,000
	<b>Total</b>	<b>610,751</b>	<b>72,047</b>	<b>133,079</b>	<b>405,625</b>
<b>Orpheum Theater</b>	Dimmer System	32,000	-	-	32,000
	<b>Total</b>	<b>32,000</b>	<b>-</b>	<b>-</b>	<b>32,000</b>
<b>Washington Pavilion</b>	Kirby Science Discovery Center Exhibits	535,197	217,119	318,078	-
	Lighting	49,935	-	-	49,935
	AV Equipment	250,000	-	-	250,000
	Carpet Extractor	22,000	15,037	-	6,963
	Exhibit Stands	60,000	-	-	60,000
	Gas Oven	50,000	10,568	6,550	32,882
	Message Center	25,000	33,256	-	(8,256)
	Spotlights	60,000	52,056	-	7,945
	UPS	57,000	-	-	57,000
	Vacuum	10,000	9,391	-	609
	<b>Total</b>	<b>1,119,132</b>	<b>337,426</b>	<b>324,628</b>	<b>457,077</b>
<b>Parks &amp; Recreation</b>	Zoo Kiosk	15,000	-	-	15,000
	Zoo Shank Table	20,000	-	20,032	(32)
	Zoo Endoscope	25,600	-	-	25,600
	Zoo X-Ray Machine	43,000	-	-	43,000
	Zoo SUV	43,000	42,117	-	883
	Zoo Ultrasound Machine	40,000	-	-	40,000
	Mowers (18)	436,000	-	369,456	66,544
	Aeravator (3)	55,500	45,948	-	9,552
	Field Groomers (4)	80,400	71,072	-	9,328
	Pickups (6)	210,001	6,112	155,185	48,704
	Sprayer (2)	30,000	-	30,786	(786)
	Tractor (2)	40,000	-	-	40,000
	Utility Vehicle (10)	84,601	6,093	75,308	3,200
	Utility Cart	20,000	18,699	-	1,301
	Aerator	9,000	-	9,569	(569)
	Skid Loader	52,000	48,109	0	3,891
	Snowmobile	15,000	-	-	15,000
	Sound System	22,875	995	-	21,880
	Trailer	10,000	-	-	10,000
	Pistenbully	299,950	299,950	-	-
	Field Marking Machine	15,000	-	-	15,000
	Woodchipper	48,000	-	-	48,000
	<b>Total</b>	<b>1,614,927</b>	<b>539,095</b>	<b>660,336</b>	<b>415,496</b>
<b>Library</b>	Print & AV Materials	818,186	259,671	-	558,516
	Interactive Early Learning Unit	12,000	-	-	12,000
	Shelving	115,000	-	105,574	9,426
	<b>Total</b>	<b>945,186</b>	<b>259,671</b>	<b>105,574</b>	<b>579,942</b>
<b>Urban Management</b>	Pickup (4)	104,400	69,717	300	34,383
	Printer (2)	28,097	-	16,012	12,085
	<b>Total</b>	<b>132,497</b>	<b>69,717</b>	<b>16,312</b>	<b>46,468</b>

**City of Sioux Falls**  
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**Capital Program - 2018 Other Capital Expenditures Program Projects Summary**

		Current			
Description		Budget	Expensed	Encumbered	Balance
<b>Public Parking</b>	Control Equipment	88,757	5,230	5,230	78,297
	<b>Total</b>	<b>88,757</b>	<b>5,230</b>	<b>5,230</b>	<b>78,297</b>
<b>Electric Light</b>	AMR Meters	111,395	-	-	111,395
	SCADA Equipment	52,600	-	-	52,600
	Trailer	16,000	-	-	16,000
	<b>Total</b>	<b>179,995</b>	<b>-</b>	<b>-</b>	<b>179,995</b>
<b>Sanitary Landfill</b>	Security Cameras	4,977	-	-	4,977
	Portable Generator	27,500	-	-	27,500
	Wheel Wash System	145,000	-	-	145,000
	Litter Picker	63,000	-	-	63,000
	Fume Hood	9,500	-	-	9,500
	Mower	20,500	-	-	20,500
	Trash Pump	50,000	-	-	50,000
	<b>Total</b>	<b>320,477</b>	<b>-</b>	<b>-</b>	<b>320,477</b>
<b>Water</b>	AMR Equipment	781,624	5,899	220,890	554,835
	DCU Equipment	20,000	-	20,000	-
	Water Meters	511,214	143,934	-	367,280
	Pumps (4)	211,250	51,677	55,000	104,573
	Lime Slaker	157,000	157,000	-	-
	Air Compressor	26,150	-	-	26,150
	Tapping Machine	30,000	-	-	30,000
	Valve Operating Trailer	21,000	-	39,800	(18,800)
	Flame AA Equipment	65,000	-	-	65,000
	Spectrometer	82,967	82,967	-	-
	Rail Car Gate Opener	15,000	-	-	15,000
	Phone System	21,995	-	-	21,995
	SCADA Equipment	75,328	57,774	0	17,554
	Utility Vehicle	40,000	38,720	-	1,280
	VFD Well	24,000	23,220	-	780
	<b>Total</b>	<b>2,082,527</b>	<b>561,191</b>	<b>335,690</b>	<b>1,185,647</b>
<b>Water Reclamation</b>	Trailer (2)	90,000	-	-	90,000
	Pumps (2)	66,000	-	-	66,000
	Generator	70,000	-	-	70,000
	Gas Scrubber	156,302	-	156,302	-
	Portable Compressor	18,000	-	18,500	(500)
	Shelving	15,200	-	-	15,200
	Ironworker	12,000	-	12,369	(369)
	SCADA Equipment	66,000	62,815	250	2,935
	<b>Total</b>	<b>493,502</b>	<b>62,815</b>	<b>187,421</b>	<b>243,266</b>
<b>Revolving Fleet</b>	Pickups (15)	398,475	126,710	56,303	215,462
	Aerial Truck (3)	395,000	-	111,242	283,758
	Trucks (4)	316,500	-	191,290	125,210
	Jet Vacuum Truck	360,000	-	-	360,000
	Dump Truck Body	100,000	7,135	60,012	32,853
	Sander Trucks (3)	740,000	19,024	560,982	159,994
	Snowblower Tractor	25,000	-	-	25,000
	Tractor (3)	340,000	-	104,926	235,074
	Sedans (3)	66,000	-	-	66,000
	Utility Fork	10,000	-	-	10,000
	Forklift (2)	44,000	-	-	44,000
	Landfill Scraper	-	773	-	(773)
	Backhoe (2)	260,000	-	244,714	15,286
	Skid Loader (2)	130,000	62,949	39,367	27,684
	Articulating Loader	219,007	219,007	-	-
	Motor Grader (2)	600,000	-	-	600,000
	Air Compressor (2)	68,800	-	49,417	19,383
	Trailer (2)	40,000	-	-	40,000
	Metal Lathe	10,000	-	-	10,000
	Digger Derrik	284,472	291,131	-	(6,659)
	Oil Distributor	101,322	101,322	-	-
	Asphalt Recycler	175,000	-	-	175,000
	Asphalt Paver	450,000	-	-	450,000
	Dozer	935,000	-	905,000	30,000
	Mower	35,000	-	-	35,000
	Sweeper	195,000	-	207,308	(12,308)
	Excavator	300,000	-	-	300,000
	Articulating Loader	600,000	-	-	600,000
	<b>Total</b>	<b>7,198,576</b>	<b>828,051</b>	<b>2,530,561</b>	<b>3,839,965</b>

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**Capital Program - 2018 Other Capital Expenditures Program Projects Summary**

		Current			
Description		Budget	Expensed	Encumbered	Balance
<b>Revolving Technology</b>	Data Storage	109,500	-	-	109,500
	Server Blade	574,652	-	-	574,652
	Switches, Routers, and Equipment	437,986	-	-	437,986
	Microwave Equipment	425,182	34,849	23,016	367,318
	Wireless Equipment	213,160	-	-	213,160
	<b>Total</b>	<b>1,760,480</b>	<b>34,849</b>	<b>23,016</b>	<b>1,702,616</b>
<b>Transit</b>	Fixed Route Buses (4)	1,872,688	1,661,004	-	211,684
	Paratransit Buses (8)	954,389	34,338	713,669	206,382
	Security Camera System	154	-	30,231	(30,076)
	Bus Lift	100,000	99,733	-	267
	GPS System	190,000	-	-	190,000
	Skid Loader	30,000	-	31,635	(1,635)
	Encoder Printer	16,845	-	18,445	(1,600)
	<b>Total</b>	<b>3,164,076</b>	<b>1,795,075</b>	<b>793,980</b>	<b>575,021</b>
<b>Grand Total</b>		<b>\$27,775,123</b>	<b>\$5,315,320</b>	<b>\$9,437,532</b>	<b>\$13,022,271</b>

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**Total Debt - Outstanding or Authorized**

<b>Fund (Repayment Source)</b>	<b>Purpose</b>	<b>Interest Rates**</b>	<b>Maturity Date</b>	<b>Authorized Not Issued Amount</b>	<b>Issue Amount</b>	<b>Amount Outstanding</b>	<b>Total Outstanding or Authorized</b>
<b><u>Governmental Revenue Bonds &amp; Notes</u></b>							
Sales & Use Tax Fund							
Series 2009A Sales Tax	Library & Parks (II)	4.13%	2028	\$ -	\$ 20,265,000	\$ 13,950,000	\$ 13,950,000
Series 2009B Sales Tax	Flood Control	3.14%	2029	-	31,540,000	22,595,000	22,595,000
Series 2012A Sales Tax	Events Center	3.21%	2033	-	108,440,000	99,325,000	99,325,000
Series 2012B (Taxable) Sales Tax	Events Center	1.87%	2023	-	13,705,000	6,445,000	6,445,000
Series 2016A Sales Tax	Administration Building	3.09%	2036	-	20,260,000	20,260,000	20,260,000
Series 2018A Sales Tax	Library & Parks (I) Refunding	2.14%	2025	-	10,635,000	10,635,000	10,635,000
Total Sales & Use Tax				-		173,210,000	173,210,000
Storm Drainage							
2008 State Revolving Note CW #27	System Construction	2.50%	2020	-	2,621,000	586,946	586,946
2018 State Revolving Note CW #39	System Construction	1.00%	N/A	8,491,490	337,510	337,510	8,829,000
Total Storm Drainage				8,491,490		924,456	9,415,946
Community Development							
State Flex Funds	Rental Rehab Loans	0.00%	2018	-	500,000	500,000	500,000
TIF District Construction Series 2008A	Cherapa Place	5.78%	2028	-	2,290,000	605,000	605,000
<b>Total Governmental Debt</b>				<b>8,491,490</b>		<b>175,239,456</b>	<b>183,730,946</b>
<b><u>Business Type Revenue Bonds &amp; Notes</u></b>							
Water							
Series 2017A Sales Tax	* Lewis & Clark Refunding	1.80%	2026	-	31,045,000	31,045,000	31,045,000
2008 State Revolving Note DW #6	System Improvements	2.50%	2020	-	9,938,849	2,073,702	2,073,702
2008 State Revolving Note DW #7	System Improvements	2.50%	2020	-	2,200,000	425,617	425,617
2008 State Revolving Note DW #8	System Improvements	2.50%	2019	-	2,088,645	290,472	290,472
2009 State Revolving Note DW #9	System Improvements	2.25%	2021	-	2,678,738	717,870	717,870
2009 State Revolving Note DW #10	System Improvements	2.25%	2021	-	5,819,138	1,565,773	1,565,773
2011 State Revolving Note DW #11	System Improvements	2.25%	2023	-	4,000,000	2,011,996	2,011,996
Total Water				-		38,130,429	38,130,429
Water Reclamation							
2005 State Revolving Note CW #21	System Improvements	2.25%	2027	-	34,813,977	18,387,461	18,387,461
2006 State Revolving Note CW #23	System Improvements	2.50%	2018	-	10,309,144	290,427	290,427
2008 State Revolving Note CW #25	System Improvements	2.50%	2020	-	3,508,134	701,030	701,030
2008 State Revolving Note CW #26	System Improvements	2.50%	2020	-	3,744,000	843,296	843,296
2009 State Revolving Note CW #28	System Improvements	2.25%	2021	-	1,803,000	499,468	499,468
2009 State Revolving Note CW #29	System Improvements	2.25%	2021	-	1,211,097	324,904	324,904
2009 State Revolving Note CW #30	System Improvements	2.25%	2021	-	4,974,661	1,570,121	1,570,121
2011 State Revolving Note CW #32	System Improvements	1.25%	2021	-	23,037,837	11,410,823	11,410,823
2011 State Revolving Note CW #33	System Improvements	1.25%	2023	-	13,657,053	7,527,912	7,527,912
2012 State Revolving Note CW #34	System Improvements	2.25%	2024	-	12,040,836	8,138,388	8,138,388
2015 State Revolving Note CW #35	System Improvements	1.25%	N/A	1,254,078	10,725,379	10,226,615	11,480,693
2015 State Revolving Note CW #36	System Improvements	1.25%	N/A	10,462,419	15,597,581	15,597,581	26,060,000
2016 State Revolving Note CW #37	System Improvements	1.25%	N/A	4,884,836	4,402,164	4,402,164	9,287,000
2017 State Revolving Note CW #38	System Improvements	1.00%	N/A	7,497,883	4,061,242	4,061,242	11,559,125
Total Water Reclamation				24,099,216		83,981,434	108,080,650
Parking							
2018B Sales Tax	* Multi-Use Parking Ramp	3.51%	2032	-	18,540,000	18,540,000	18,540,000
<b>Total Business Type Debt</b>				<b>24,099,216</b>		<b>140,651,863</b>	<b>164,751,079</b>
<b>Total Debt</b>				<b>\$ 32,590,706</b>		<b>\$ 315,891,319</b>	<b>\$ 348,482,025</b>

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

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

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**Budget/Appropriation Adjustments**

<b>Fund</b>	<b>Supplement</b>	<b>Carry-forward (CIP)</b>	<b>Carry-forward (OCEP)</b>	<b>Carryover Encumbrances (CIP)</b>	<b>Carryover Encumbrances (OCEP)</b>	<b>Budget</b>
<b>APPROPRIATED FUNDS:</b>						
<b>General Fund Original</b>						\$ 161,541,233
Adjustments	\$ 167,000	\$ -	\$ -	\$ -	\$ -	167,000
<b>General Fund Adjusted</b>	<b>167,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>161,708,233</b>
<b>Entertainment Tax Original</b>						9,354,257
Washington Pavilion	-	116,800	49,935	57,715	235,197	459,647
Events Complex	-	362,639	147,739	402,667	77,996	991,041
Orpheum	-	-	32,000	1,338	-	33,338
Sioux Falls Stadium	-	35,992	-	-	-	35,992
<b>Entertainment Tax Adjusted</b>	<b>-</b>	<b>515,431</b>	<b>229,674</b>	<b>461,720</b>	<b>313,193</b>	<b>10,874,275</b>
<b>Sales/Use Tax Original</b>						69,653,192
City Council	-	-	-	-	-	-
Facilities Management	-	20,000	12,250	-	-	32,250
Information Technology	-	-	662,500	-	788	663,288
Multimedia	-	-	34,241	-	-	34,241
Fire	-	343,334	286,422	221,778	1,027,087	1,878,621
Police	155,000	-	372,850	17,935	9,797	555,582
Highways and Streets	-	5,148,658	208,000	2,698,322	-	8,054,980
Health	-	-	19,919	-	20,997	40,916
Parks & Recreation	-	1,758,810	301,277	1,296,347	299,950	3,656,384
Library	-	71,500	53,186	-	-	124,686
Urban Management	-	-	31,497	-	-	31,497
Economic Development	-	102,407	-	188,000	-	290,407
Debt Service	14,474,714	-	-	-	-	14,474,714
<b>Sales/Use Tax Adjusted</b>	<b>14,629,714</b>	<b>7,444,709</b>	<b>1,982,142</b>	<b>4,422,381</b>	<b>1,358,619</b>	<b>99,490,757</b>
<b>Railroad Relocation Plan</b>						-
Adjustments	-	-	-	-	-	-
<b>Railroad Relocation Plan Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Development</b>						4,297,639
Adjustments	-	-	-	2,975,420	-	2,975,420
<b>Community Development Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,975,420</b>	<b>-</b>	<b>7,273,059</b>
<b>Transit Original</b>						8,210,908
Adjustments	100,000	228,000	622,404	22,043	2,394,827	3,367,274
<b>Transit Adjusted</b>	<b>100,000</b>	<b>228,000</b>	<b>622,404</b>	<b>22,043</b>	<b>2,394,827</b>	<b>11,578,182</b>
<b>Storm Drainage Original</b>						22,915,490
Adjustments	-	8,398,204	135,000	1,321,323	84,230	9,938,757
<b>Storm Drainage Adjusted</b>	<b>-</b>	<b>8,398,204</b>	<b>135,000</b>	<b>1,321,323</b>	<b>84,230</b>	<b>32,854,247</b>
<b>Library Memorial</b>						5,000
Adjustments	-	-	-	-	-	-
<b>Cottam Memorial</b>						400
Adjustments	-	-	-	-	-	-
<b>Events Center Bond Construction Original</b>						1,600,000
Adjustments	-	451,826	-	404,193	-	856,019
<b>Events Center Bond Construction Adjusted</b>	<b>-</b>	<b>451,826</b>	<b>-</b>	<b>404,193</b>	<b>-</b>	<b>2,456,019</b>
<b>T.I.F. District Fund Original</b>						3,060,100
Adjustments	-	-	-	-	-	-
<b>T.I.F. District Fund Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,060,100</b>
<b>Admin Building Construction Original</b>						-
Facilities Management	-	2,949,686	-	8,469,955	-	11,419,641
<b>Admin Building Construction Adjusted</b>	<b>-</b>	<b>2,949,686</b>	<b>-</b>	<b>8,469,955</b>	<b>-</b>	<b>11,419,641</b>
<b>Sioux Falls Flood Control Original</b>						100,000
Highways and Streets	-	4,245	-	908,852	-	913,097
<b>Sioux Falls Flood Control Adjusted</b>	<b>-</b>	<b>4,245</b>	<b>-</b>	<b>908,852</b>	<b>-</b>	<b>1,013,097</b>



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**Budget/Appropriation Adjustments**

Fund	Supplement	Carry-forward (CIP)	Carry-forward (OCEP)	Carryover Encumbrances (CIP)	Carryover Encumbrances (OCEP)	Budget
<b>NON-APPROPRIATED FUNDS:</b>						
Electric Light Original						10,819,332
Adjustments	-	1,474,230	101,395	538,714	-	2,114,339
Electric Light Adjusted	-	1,474,230	101,395	538,714	-	12,933,671
Public Parking Original						2,052,886
Adjustments	1,143,851	20,126,966	83,527	423,883	5,230	21,783,458
Public Parking Adjusted	1,143,851	20,126,966	83,527	423,883	5,230	23,836,344
Sanitary Landfill Original						9,077,484
Adjustments		1,844,240	177,477	114,217	63,000	2,198,935
Sanitary Landfill Adjusted	-	1,844,240	177,477	114,217	63,000	11,276,418
Water Original						39,175,440
Adjustments	40,000	4,822,515	729,988	1,398,448	346,217	7,337,168
Water Adjusted	40,000	4,822,515	729,988	1,398,448	346,217	46,512,607
Water Reclamation Original						35,397,328
Adjustments	-	24,796,297	123,200	14,006,374	156,302	39,082,174
Water Reclamation Adjusted	-	24,796,297	123,200	14,006,374	156,302	74,479,501
Fleet Revolving Original						12,949,409
Adjustments	60,000	57,184	1,723,958	111,149	762,018	2,714,310
Fleet Revolving Adjusted	60,000	57,184	1,723,958	111,149	762,018	15,663,718
Technology Revolving Original						4,411,000
Adjustments	-	-	1,491,480	-	-	1,491,480
Technology Revolving Adjusted	-	-	1,491,480	-	-	5,902,480
Health/Life Benefit	-	-	-	-	-	22,668,580
Workers' Compensation	-	-	-	-	-	1,620,824
Insurance Liability	-	-	-	-	-	1,881,890
Fiduciary Funds	-	-	-	-	-	36,456,732
Original Budget (All Funds)						457,249,123
Total Adjustments						137,716,653
<b>Total Adjusted Budget (All Funds)</b>	<b>\$ 16,140,565</b>	<b>\$ 73,113,534</b>	<b>\$ 7,400,244</b>	<b>\$ 35,578,673</b>	<b>\$ 5,483,636</b>	<b>\$ 594,965,775</b>

**Supplement Detail:**

	Budget	
	Revenue	Expense
<b>January</b>		
Storm Drainage Fund - CarryOver/CarryForwards - State Revolving Loans	7,563,257	-
Water Reclamation - CarryOver/CarryForwards - State Revolving Loans	30,728,601	-
Sales Tax Fund - Bond Refunding (Ord. 12-18)	12,023,307	14,474,714
Transit Fund - Unobligated Fund Balance	-	100,000
<b>March</b>		
Sales Tax Fund - Police - Grant (Ord. 13-18)	155,000	155,000
General Fund - Police - Grant (Ord. 13-18)	125,250	167,000
Water Fund - Unobligated Fund Balance (Res. 13-18)	-	40,000
Fleet Revolving Fund - Unobligated Fund Balance (Res. 13-18)	-	60,000
<b>April</b>		
Public Parking Fund - Bonds (Ord. 119-17)	-	1,143,851
<b>Total Effective Supplements</b>	<b>\$ 50,595,415</b>	<b>\$ 16,140,565</b>
<b>Approved, Not Effective Supplement Detail:</b>		
<b>June</b>		
Entertainment Tax Fund - Entertainment Venues/Convention Center - Unobligated Fund Balance (Ord. 52-18)	-	500,000
<b>Total Supplements</b>	<b>\$ 50,595,415</b>	<b>\$ 16,640,565</b>