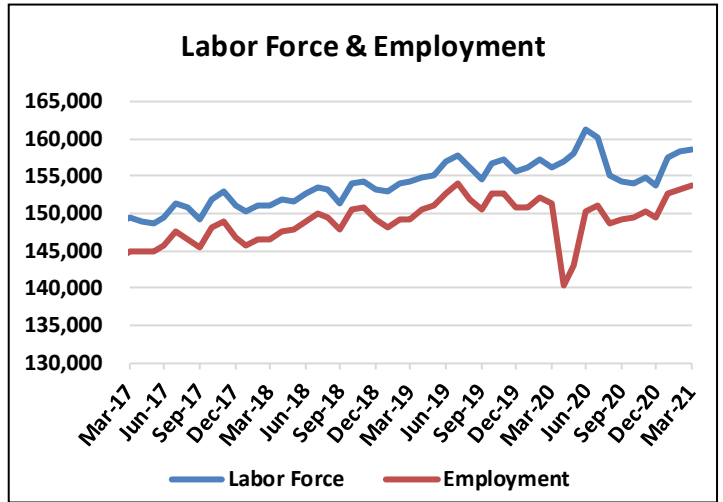
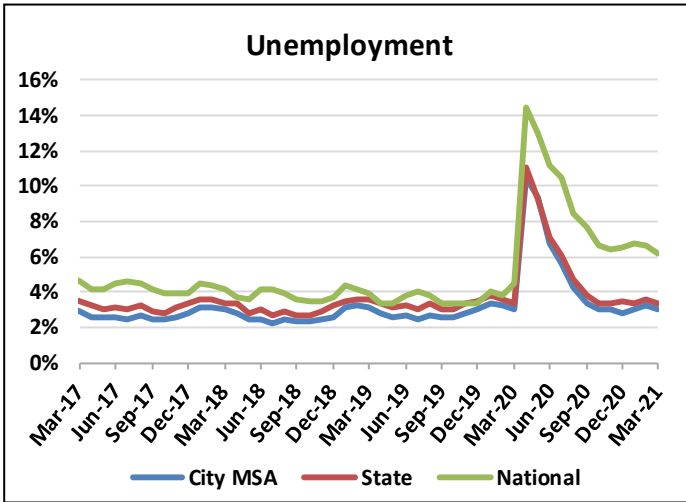


City of Sioux Falls Monthly Financial Status Report

April 30, 2021

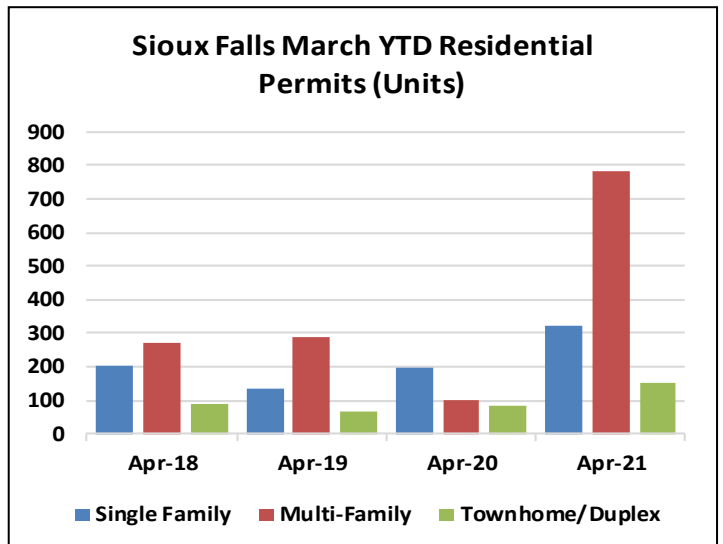
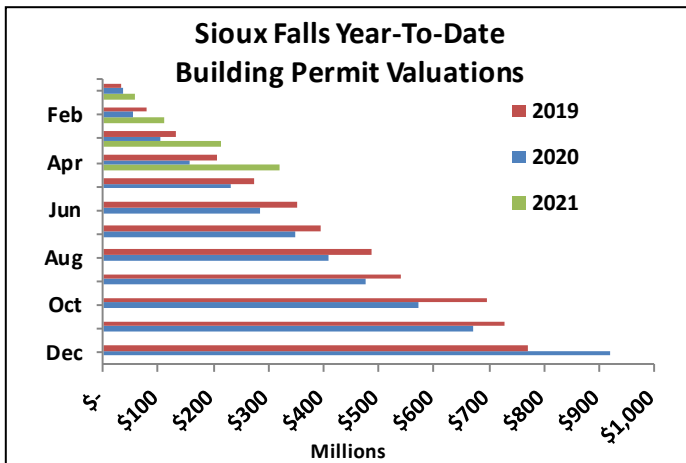
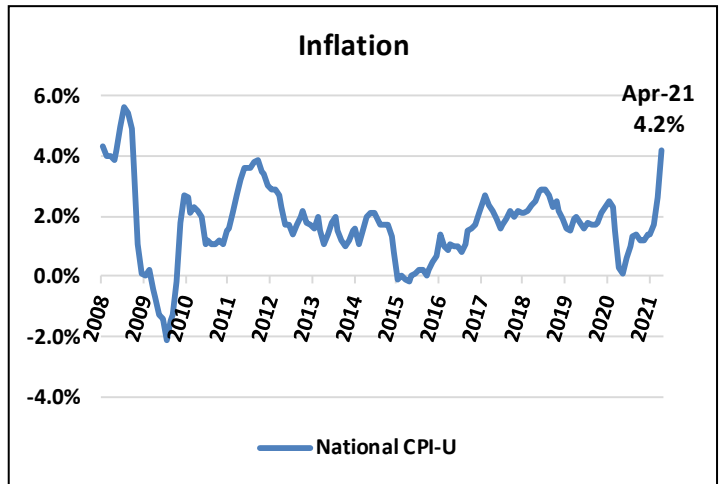
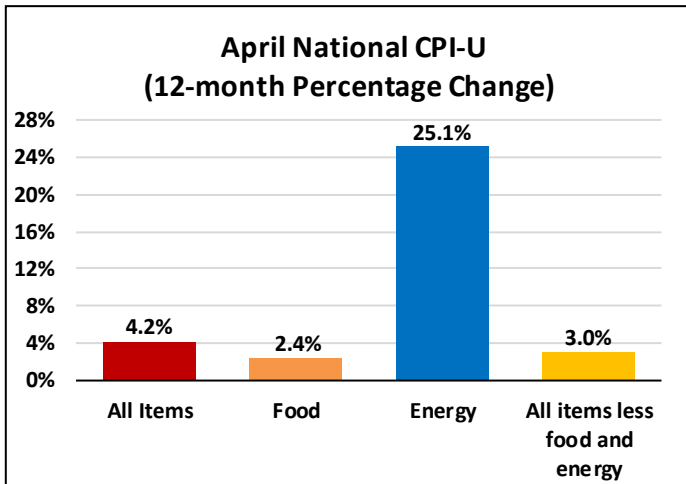
Economic and Financial Overview

April 2021

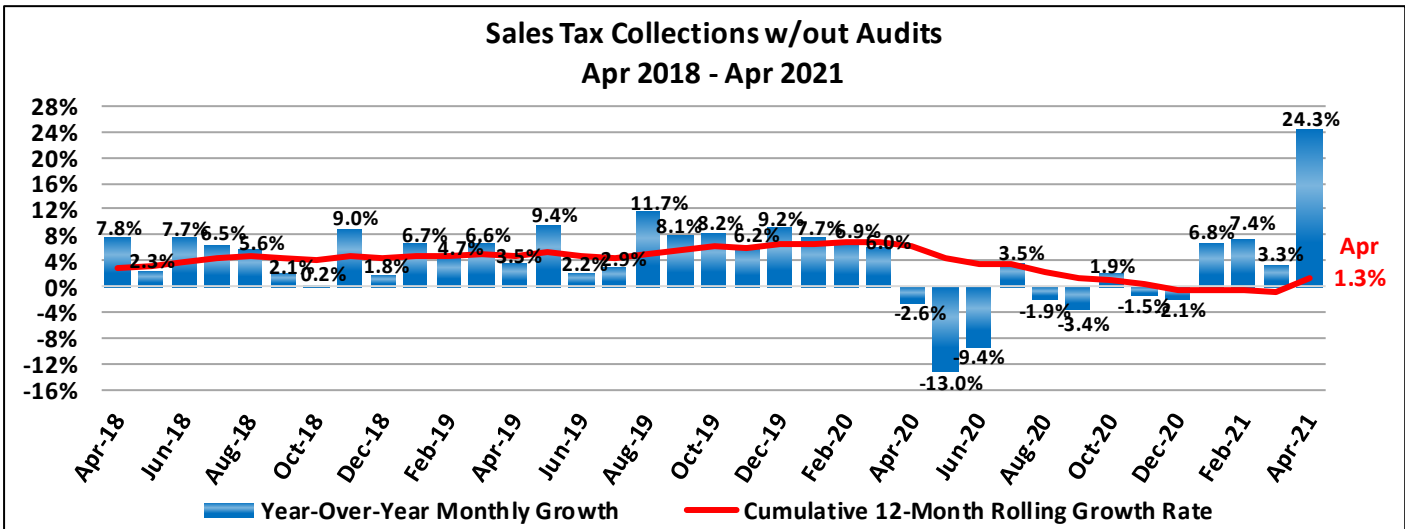


City MSA	Jan 2021	Feb 2021	Mar 2021
Unemployment	4,716	4,994	4,800
Unemployment Rate	3.0%	3.2%	3.0%

City MSA	Jan 2021	Feb 2021	Mar 2021
Labor Force	157,367	158,241	158,583
Employment	152,651	153,247	153,783

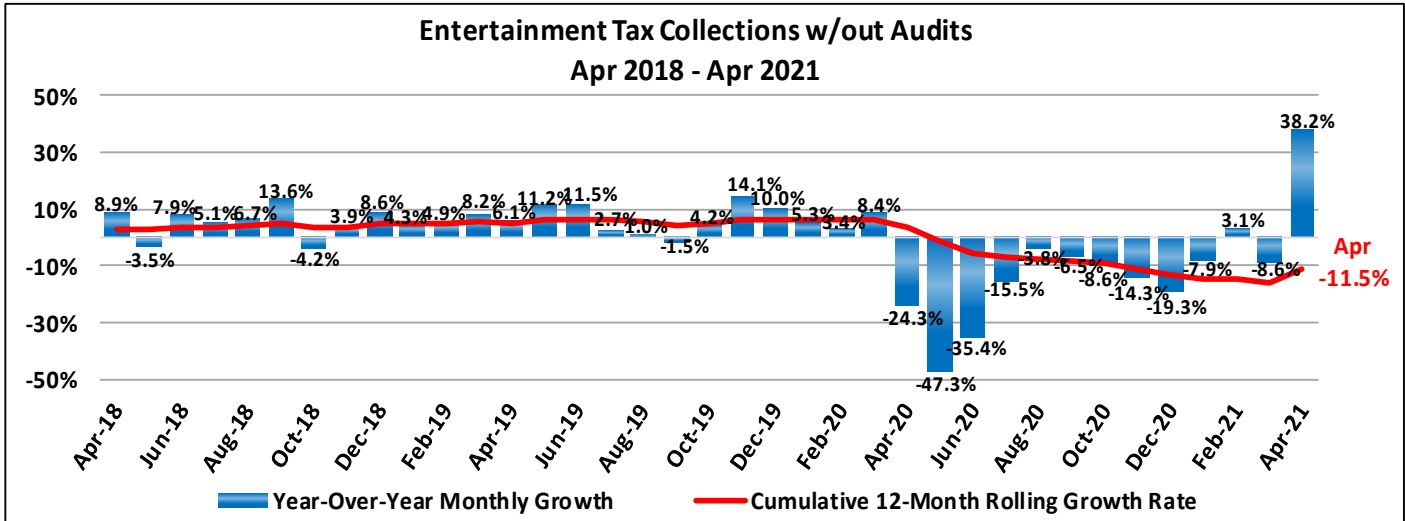


	Apr 2019	Apr 2020	Apr 2021
YTD Valuations	\$207.1	\$158.7	\$318.5



The 12-month rolling average (less audits) ended the month at 1.3%. On a year-over-year basis, as shown above, collections for April 2021 were up 24.3% over April 2020 and 21.1% over April 2019.

Taxable Sales Transactions by Industry (top 10 sales tax industries based on total taxable sales)	Jan 2021 vs. Jan 2019		Feb 2021 vs. Feb 2019		Mar 2021 vs. Mar 2019	
	Actual Change	% Change	Actual Change	% Change	Actual Change	% Change
Industries Experiencing Growth/Reductions						
1. Department Stores & General Merchandise Stores	\$15.0M	28%	\$8.9M	17%	\$13.7M	21%
2. Wholesale Trade of Durable and Non Durable Goods	\$17.6M	56%	(\$1.0M)	(3%)	\$12.6M	36%
3. Business Services	\$4.2M	12%	\$4.7M	15%	\$10.4M	31%
4. Eating Establishments	\$4.9M	16%	\$3.0M	10%	\$5.8M	15%
5. Lumber, Hardware, and Garden Supplies	\$3.8M	16%	\$11.0M	56%	\$16.2M	61%
6. Grocery Stores, Meat and Other Food Stores	\$2.6M	7%	\$1.7M	5%	\$2.4M	7%
7. Remote Retailer Sales	\$18.3M	179%	\$14.3M	139%	\$16.6M	96%
8. Home Furniture, Furnishing and Equipment Stores	\$4.1M	23%	\$3.1M	17%	\$7.0M	34%
9. Electric, Gas, and Sanitary Services	(\$2.3M)	(9%)	(\$3.9M)	(15%)	\$1.8M	7%
10. Apparel and Accessory Stores	(\$0.5M)	(3%)	\$0.6M	5%	\$3.1M	16%
Sioux Falls Total Taxable Sales (do not add; not all included)	\$67.9M	14%	\$43.3M	9%	\$111.7M	20%

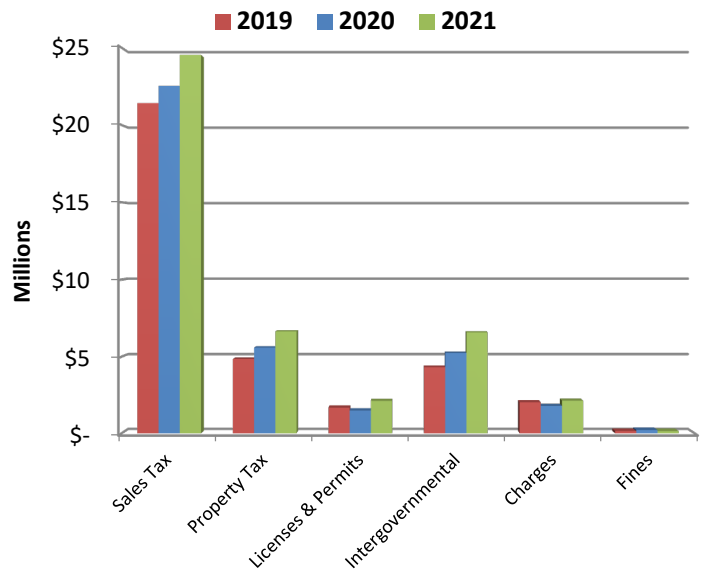


GENERAL FUND - REVENUE ANALYSIS

YTD REVENUE

	2020	% Budget	2021	% Budget
January	\$ 9,011,523	5%	\$ 9,485,526	5%
February	8,036,755	10%	11,832,174	12%
March	11,352,696	16%	9,602,199	17%
April	10,641,111	22%	12,745,101	24%
May	33,501,193	42%	-	-
June	13,451,132	49%	-	-
July	9,612,868	55%	-	-
August	9,781,688	60%	-	-
September	8,800,650	65%	-	-
October	11,210,423	72%	-	-
November	35,393,866	92%	-	-
December	14,792,654	101%	-	-
12-31 Actual	<u>\$ 175,586,559</u>	101%	<u>\$ 43,665,000</u>	24%
YTD Actuals	<u>\$ 39,042,085</u>	22%	<u>\$ 43,665,000</u>	24%
Budget	\$ 174,433,741		\$ 180,220,567	

YTD REVENUE BY SOURCE



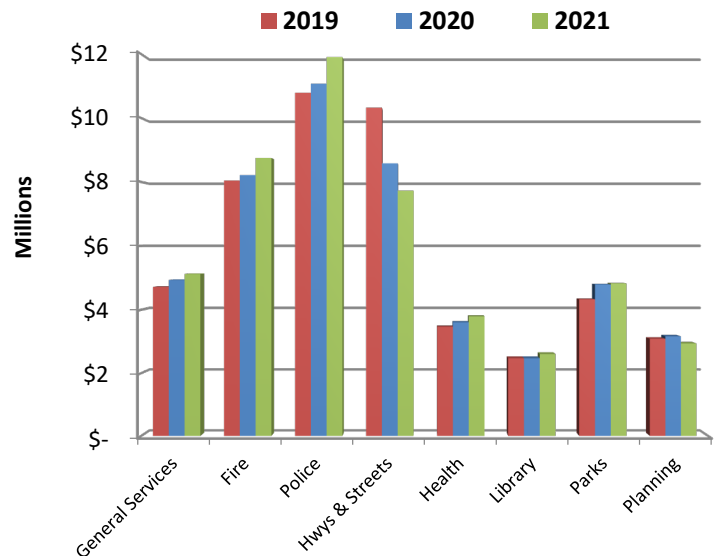
*For comparison purposes, the charts on this page exclude Local Government Assistance funds.

GENERAL FUND - EXPENDITURE ANALYSIS

YTD EXPENDITURES

	2020	% Budget	2021	% Budget
January	\$ 10,034,028	6%	\$ 10,255,551	6%
February	14,531,161	14%	13,934,881	15%
March	11,905,155	21%	12,457,399	20%
April	12,160,873	27%	12,071,173	26%
May	10,773,352	33%	-	-
June	11,058,688	40%	-	-
July	23,079,180	53%	-	-
August	11,548,466	59%	-	-
September	10,623,595	65%	-	-
October	12,846,105	72%	-	-
November	11,451,476	79%	-	-
December	27,681,358	94%	-	-
12-31 Actual	<u>\$ 167,693,436</u>	94%	<u>\$ 48,719,004</u>	26%
YTD Actuals	<u>\$ 48,631,216</u>	27%	<u>\$ 48,719,004</u>	26%
Budget	\$ 177,707,378		\$ 185,736,492	

YTD EXPENDITURES BY DEPARTMENT



*For comparison purposes, the charts on this page exclude Local Government Assistance funds.

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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 **available fund balance** as this is the balance that is anticipated to be available if actual results are as budgeted. In addition to the budget, unbudgeted changes in certain reserves such as inventories and debt service also impact the available balance. Estimated (or projected) unspent balance and allowances for changes in reserves are shown when they can be reasonably estimated. The summaries also contain a cash breakdown to identify available versus restricted or designated cash balances.

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

General Fund Summary..... 1

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

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

Sales & Use Tax Summary..... 2

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

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

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

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

Compilation of Other Funds 4-6

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

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

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

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Internal Service Funds 6

The internal service funds are used to effectively accumulate and allocate costs internally among the City's various functions. Internal Service Funds are used for the City's self-insured health plan, workers' compensation, liability insurance, technology, 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 13-16

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 17

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

BUDGET

Budget/Appropriation Adjustments 18-19

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

City of Sioux Falls
 Monthly Financial Report
 April 30, 2021

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

Available Fund Balance					Local Government Assistance (LGA)		
	Original Budget	Current Budget *	Actual	Actual Less LGA *			
Available Fund Balance Jan 1	\$ 85,108,461	\$ 62,601,601	\$ 85,108,461	\$ 62,601,601	2021	2020	
Revenues	180,220,567	180,220,567	43,665,000	43,665,000	-	47,706,860	
Expenditures	(185,736,492)	(185,736,492)	(48,718,988)	(48,718,988)	-	25,200,000	
Net Change in Fund Balance	(5,515,925)	(5,515,925)	(5,053,988)	(5,053,988)			
Original Unspent Budget Assumption	3,200,000	3,200,000	-	-			
Available Fund Balance	\$ 82,792,536	\$ 60,285,676	\$ 80,054,473	\$ 57,547,613	Unrestricted Cash Balance		
% Available Fund Balance to Budget	44.6%	32.5%			April	76,012,428 40.9%	
					% Unrestricted Cash Balance to Budget (11% Policy Target)		

* Available fund balance as of January 1 excludes the net impact of \$22.5M of LGA funds received in 2020.

Budget Status

Revenue	Current Budget	Actual Revenue	Long/(Short)	2021 YTD % of Budget	2020 YTD % of Budget	2019 YTD % of Budget
Taxes						
Property Tax	\$ 70,821,286	\$ 6,602,203	\$ (64,219,083)	9%	8%	8%
Sales Tax	70,098,133	24,533,758	(45,564,375)	35%	33%	33%
Frontage Tax	4,866,800	492,973	(4,373,827)	10%	9%	8%
Lodging Tax	1,020,773	224,491	(796,282)	22%	24%	19%
CVB BID Tax	2,197,820	494,937	(1,702,883)	23%	24%	25%
Other	113,500	44,006	(69,494)	39%	30%	22%
Total Taxes	149,118,312	32,392,369	(116,725,943)	22%	20%	20%
Licenses and Permits	5,826,967	2,118,934	(3,708,033)	36%	27%	32%
Intergovernmental Revenue						
Federal and State Grants	6,423,139	2,517,732	(3,905,407)	39%	29%	29%
Motor Vehicle Licenses	3,193,000	306,668	(2,886,332)	10%	15%	17%
County Support	1,230,000	307,500	(922,500)	25%	25%	25%
Liquor Tax Reversion	1,000,646	573,442	(427,204)	57%	25%	0%
Bank Franchise Tax	1,000,000	2,635,699	1,635,699	264%	233%	172%
Health and Fire Reversion	759,000	151,855	(607,145)	20%	21%	18%
Wheel Tax	193,640	54,630	(139,010)	28%	46%	50%
Other	76,759	34,843	(41,916)	45%	16%	22%
Total Intergovernmental Revenue	13,876,184	6,582,368	(7,293,816)	47%	40%	35%
Charges for Goods and Services	8,883,304	2,132,697	(6,750,607)	24%	17%	23%
Fines and Forfeitures	639,000	148,398	(490,602)	23%	34%	21%
Investment Revenue	550,000	(74,078)	(624,078)	-13%	105%	92%
Other Revenue	1,326,800	364,313	(962,487)	27%	30%	38%
Total General Fund Revenue	\$ 180,220,567	\$ 43,665,000	\$ (136,555,567)	24%	22%	22%
Expenditures by Department						
Mayor	\$ 866,461	\$ 218,069	\$ 648,392	25%	29%	25%
City Council	1,538,936	516,005	1,022,931	34%	27%	29%
Attorney	2,010,900	490,750	1,520,149	24%	26%	28%
HR	1,772,196	552,551	1,219,645	31%	27%	28%
Finance	3,388,554	907,326	2,481,228	27%	28%	27%
Facilities Management	1,915,190	619,000	1,296,190	32%	26%	25%
Innovation & Technology	5,009,083	1,213,377	3,795,707	24%	27%	29%
Communications	2,426,190	604,072	1,822,118	25%	23%	25%
Total General Government	18,927,509	5,121,149	13,806,360	27%	27%	27%
Fire	31,846,087	8,752,049	23,094,039	27%	28%	28%
Police	43,487,888	11,909,563	31,578,325	27%	28%	28%
Total Public Safety	75,333,975	20,661,611	54,672,364	27%	28%	28%
Total Highways & Streets	28,438,163	7,730,977	20,707,186	27%	32%	40%
Total Health	14,535,228	3,792,315	10,742,913	26%	26%	26%
Parks	20,634,480	4,823,020	15,811,460	23%	24%	22%
Libraries	8,719,564	2,609,003	6,110,561	30%	29%	30%
Total Culture & Recreation	29,354,044	7,432,023	21,922,021	25%	25%	24%
Total Planning & Development Services	12,107,445	2,945,912	9,161,533	24%	26%	26%
Transfers	7,040,127	1,035,000	6,005,127	15%	21%	13%
Total General Fund Expenditures	\$ 185,736,492	\$ 48,718,988	\$ 137,017,504	26%	27%	28%

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

Unreserved Fund Balance & Cash Status:			
Fund Balance January 1	\$ 44,872,539	Cash Balance January 1	\$ 44,682,410
Due from Other Entities	9,271,266	Change in Cash Balance	15,670,402
Less Restricted	(23,004,389)	Cash Balance April 30	\$ 60,352,812
Less Reserve	(2,400,000)	Less Designated Cash	(5,365,316)
Less Committed	(20,805,239)	Less Restricted Cash	(518,444)
Available Fund Balance	<u>\$ 7,934,177</u>	Less Cash in Trust	(31,848,053)
		Available Cash Balance	<u>\$ 22,620,999</u>

Budget Status:				
Revenue	Current Budget	Actual	Long(Short)	
Taxes	\$ 70,098,133	\$ 24,533,758	\$ (45,564,375)	
Federal and State Grants	2,116,265	501,482	(1,614,783)	
Interest Earned on Trust Investments	500,000	(45,488)	(545,488)	
Special Assessments	1,198,799	7,881	(1,190,918)	
Platting Fees	2,540,000	787,319	(1,752,681)	
Contributions	11,880,928	2,545,409	(9,335,519)	
Transfers	100,000	-	(100,000)	
Other	100,000	120,496	20,496	
Total Sales/Use Tax Fund Revenue	<u>\$ 88,534,125</u>	<u>\$ 28,450,856</u>	<u>\$ (60,083,269)</u>	
Expenditures by Department	Current Budget	Expended	Encumbered	Balance
Facilities Management	\$ 842,328	\$ 44,419	\$ 203,361	\$ 594,548
Communications	63,547	6,311	-	57,237
Total General Government	905,875	50,729	203,361	651,785
Fire	3,867,904	348,851	2,298,705	1,220,347
Police	2,463,513	432,044	1,251,683	779,786
Total Public Safety	6,331,416	780,895	3,550,388	2,000,133
Total Highways & Streets	68,242,588	2,986,510	28,914,254	36,341,823
Total Health	526,671	166,655	83,462	276,554
Park/Recreation	11,900,884	1,583,826	4,012,236	6,304,823
Library	1,017,397	222,787	-	794,610
Total Culture & Recreation	12,918,281	1,806,613	4,012,236	7,099,432
Total Planning & Development Services	30,000	12,000	-	18,000
Debt Service	20,285,879	19,342	-	20,266,537
Total Sales/Use Tax Fund	<u>\$ 109,240,710</u>	<u>\$ 5,822,744</u>	<u>\$ 36,763,701</u>	<u>\$ 66,654,265</u>

City of Sioux Falls
Monthly Financial Report
April 30, 2021

Municipal Sales/Use Tax Collections (Accrual Basis)

	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax		Lodging Tax	
	2021 1%	2020 1%	2021 1%	2020 1%	2021 1%	2020 1%	2021 1%	2020 1%
January	\$ 7,242,754	\$ 6,780,924	\$ 7,242,754	\$ 6,780,924	\$ 638,948	\$ 694,080	\$ 43,472	\$ 59,527
February	5,551,111	5,170,515	5,551,111	5,170,515	658,754	639,214	50,177	66,075
March	5,120,697	4,956,454	5,120,697	4,956,454	580,147	634,884	55,745	71,567
April	6,586,405	5,298,017	6,586,405	5,298,017	742,091	536,822	75,096	52,110
May	-	4,675,953	-	4,675,953	-	354,552	-	12,888
June	-	4,994,194	-	4,994,194	-	473,928	-	26,319
July	-	6,251,420	-	6,251,420	-	621,826	-	56,548
August	-	5,747,837	-	5,747,837	-	705,768	-	84,097
September	-	5,634,454	-	5,634,454	-	701,924	-	77,612
October	-	5,781,802	-	5,781,802	-	638,238	-	68,874
November	-	5,715,121	-	5,715,121	-	618,904	-	60,572
December	-	5,458,506	-	5,458,506	-	543,669	-	45,158
Total Current Collections YTD	\$ 24,500,967	\$ 22,205,910	\$ 24,500,967	\$ 22,205,910	\$ 2,619,940	\$ 2,505,000	\$ 224,491	\$ 249,279
Percent Change Current Collections YTD	10.3%	4.5%	10.3%	4.5%	4.6%	-2.6%	-9.9%	8.7%
Adjustments to Current Collections								
State Audit Collections/Adjustments	70,533	325,444	70,533	325,444	466	3,822	-	-
City Economic Development Refund (ORD 42-05)	(37,743)	(2,900)	(37,743)	(2,900)	-	-	-	-
Net Reportable Revenue YTD	\$ 24,533,758	\$ 22,528,454	\$ 24,533,758	\$ 22,528,454	\$ 2,620,406	\$ 2,508,822	\$ 224,491	\$ 249,279
Percent Change YTD Net Reportable Revenue	8.9%	5.2%	8.9%	5.2%	4.4%	-2.6%	-9.9%	8.7%

City of Sioux Falls
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Compilation of Other Funds (33% of year lapsed)

ENTERTAINMENT TAX FUND (250)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 11,285,537	\$ 11,285,537		Total	\$ 10,167,340
Less Restricted	<u>(2,931,972)</u>	<u>(2,931,972)</u>		Available	<u>\$ 10,167,340</u>
Spendable Fund Balance	8,353,565	8,353,565			
Revenues	8,013,109	2,608,997	33%		
Expenditures					
Events Complex (Operating & Capital)	4,944,628	137,005	3%		
Orpheum Theatre (Operating & Capital)	670,590	122,134	18%		
Washington Pavilion (Operating & Capital)	4,792,472	689,268	14%		
Sioux Falls Stadium (Operating & Capital)	524,113	348	0%		
Total Expenditures	<u>10,931,803</u>	<u>948,754</u>	<u>9%</u>		
Net Change in Fund Balance	<u>(2,918,694)</u>	<u>1,660,242</u>			
Less Encumbered & Committed		4,919,323			
Available Fund Balance	<u>\$ 5,434,871</u>	<u>\$ 5,094,485</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>	
Fund Balance, January 1	\$ 24,609,518	\$ 24,609,518		Total	\$ 4,680,564
Less Restricted	<u>(21,744,890)</u>	<u>(21,744,890)</u>		Designated	469,405
Spendable Fund Balance	2,864,628	3,951,759		Restricted	<u>2,529,888</u>
Revenues	6,048,826	3,038,460	50%	Available	<u>\$ 1,681,271</u>
Expenditures	<u>8,061,066</u>	<u>1,211,268</u>	<u>15%</u>		
Net Change in Fund Balance	<u>(2,012,240)</u>	<u>1,827,192</u>			
Available Fund Balance	<u>\$ 852,388</u>	<u>\$ 5,778,951</u>			

TRANSIT SYSTEM FUND (268)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 6,674,540	\$ 6,674,540		Total	\$ 2,522,665
Less Restricted	<u>(701,036)</u>	<u>(701,036)</u>		Available	<u>\$ 2,522,665</u>
Spendable Fund Balance	5,973,504	5,973,504			
Revenues					
Federal Grants	8,298,058	-			
State Operating	74,216	-			
Transfers In (General Fund & Sales Tax Fund)	6,754,900	-			
Miscellaneous	-	-			
Total Revenues	<u>15,127,174</u>	<u>-</u>			
Expenditures					
Operating	10,018,908	2,917,834	29%		
Capital	7,968,756	533,004	7%		
Total Expenditures	<u>17,987,664</u>	<u>3,450,838</u>	<u>19%</u>		
Net Change in Fund Balance	<u>(2,860,490)</u>	<u>(3,450,838)</u>			
Available Fund Balance	<u>\$ 3,113,015</u>	<u>\$ 2,522,666</u>			

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Compilation of Other Funds (33% of year lapsed)

STORM DRAINAGE FUND (272)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 6,838,835	\$ 6,838,835		Total	\$ 5,657,525
Less Restricted	-	-		Available	\$ 5,657,525
Spendable Fund Balance	6,838,835	6,838,835			
Revenues	29,453,689	1,724,095	6%		
Expenditures					
Operating	3,829,561	739,128	19%		
Capital	31,282,362	1,448,613	5%		
Debt Service	883,748	673,979	76%		
Total Expenditures	35,995,671	2,861,721	8%		
Net Change in Fund Balance	(6,541,981)	(1,137,626)			
Available Fund Balance	\$ 296,854	\$ 5,701,209			

T.I.F. DISTRICT FUND (396)

Description: Improvements funded by Tax Increment Financing.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>	
Fund Balance, January 1	\$ 22	\$ 22		Total	\$ 115,006
Less Restricted	-	-		Restricted	64,986
Spendable Fund Balance	22	22		Trust	20
Revenues	3,655,500	188,771	5%	Available	\$ 50,000
Expenditures	3,655,500	123,787	3%		
Net Change in Fund Balance	-	64,984			
Available Fund Balance	\$ 22	65,006			

OUTSTANDING T.I.F. DISTRICTS

<u>TIF #/Location</u>	<u>Approved Plan Beginning - Ending Year</u>	<u>Base Equalized Taxable Valuation</u>	<u>Base Property Taxes</u>	<u>Current Equalized Taxable Valuation¹</u>	<u>Current Property Taxes¹</u>	<u>Increment Paid to Date</u>	<u>Total Reimbursable Approved Project Costs (Less Financing Costs)</u>
TIF #5 (Bonds) Cherapa Place ³	2005-2025	\$ 386,058	\$ 8,615	\$ 19,051,355	\$ -	\$ 3,402,438	\$ 1,565,000
TIF #7 MN Center	2007-2027	479,993	10,202	8,902,624	161,646	1,130,816	700,000
TIF #10 Lumber Exchange	2010-2030	732,711	14,487	21,551,000	397,618	2,471,786	4,750,000
TIF #11 Bancroft	2011-2031	277,849	5,581	3,036,911	56,019	327,174	475,000
TIF #12 DeKalb Lofts	2011-2031	10,834,746	285,630	25,506,128	409,473	684,165	1,503,000
TIF #13 Raven	2012-2032	4,301,974	90,063	13,949,962	265,865	860,704	2,287,000
TIF #14 River Ramp/HGI	2012-2032	1,592,127	33,331	13,112,565	241,725	1,116,412	2,224,000
TIF #15 Sports Complex	2012-2032	255,740	5,354	46,207,593	785,574	4,214,120	10,262,772 ²
TIF #16 Whittier Heights	2012-2032	242,954	5,086	13,564,762	229,529	541,407	2,820,000
TIF #18 Phillips Avenue Lofts	2013-2033	725,299	15,801	7,204,593	134,025	541,288	2,560,000
TIF #20 Washington Square	2015-2035	336,207	7,324	17,109,676	272,724	696,641	2,900,000
TIF #21 Cascade (Phillips)	2017-2037	372,877	7,568	18,574,620	85,855	91,035	4,100,000
TIF #22 Sioux Steel	2020-2040	-	-	-	-	-	-

¹ Values represent amounts levied in 2019 and payable in 2020.

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

³ As of January 2020, the debt associated with TIF #5 has been paid off.

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>	
Fund Balance, January 1	\$ 41,923	\$ 41,923		Total	\$ 41,866
Less Restricted	(24,767)	(24,767)		Restricted	24,767
Spendable Fund Balance	17,156	17,156		Available	\$ 17,099
Revenues	300	(57)	-19%		
Expenditures	5,000	-			
Net Change in Fund Balance	(4,700)	(57)			
Available Fund Balance	\$ 12,456	\$ 17,099			

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COTTAM MEMORIAL FUND (486)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 5,685	\$ 5,685		Total \$ 5,677
Less Restricted	(2,000)	(2,000)		Restricted 2,000
Spendable Fund Balance	<u>3,685</u>	<u>3,685</u>		Available \$ 3,677
Revenues	50	(8)	-15%	
Expenditures	<u>2,000</u>	<u>-</u>		
Net Change in Fund Balance	<u>(1,950)</u>	<u>(8)</u>		
Available Fund Balance	<u>\$ 1,735</u>	<u>\$ 3,677</u>		

PUBLIC SAFETY FACILITY CONSTRUCTION FUND (593)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 46,927,237	\$ 46,927,237		Total \$ 45,574,456
Less Restricted	-	-		Trust 45,883,057
Spendable Fund Balance	<u>46,927,237</u>	<u>46,927,237</u>		Available* \$ (308,601)
Revenues	-	1,628		
Expenditures	<u>46,917,548</u>	<u>1,353,985</u>	3%	* Reimbursement from Trust
Net Change in Fund Balance	<u>(46,917,548)</u>	<u>(1,352,357)</u>		
Available Fund Balance	<u>\$ 9,690</u>	<u>\$ 45,574,880</u>		

GENERAL GOV'T CONSTRUCTION FUND (597)

Description: Funding for the construction of the City Center.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 133,136	\$ 133,136		Total \$ 133,140
Less Restricted	-	-		Trust 130,799
Spendable Fund Balance	<u>133,136</u>	<u>133,136</u>		Available \$ 2,341
Revenues	-	4		
Expenditures	<u>198,448</u>	<u>-</u>		
Net Change in Fund Balance	<u>(198,448)</u>	<u>4</u>		
Available Fund Balance	<u>\$ (65,312)</u>	<u>\$ 133,140</u>		

INTERNAL SERVICE FUND CASH BALANCES

	<u>Balance, Jan. 1</u>	<u>Balance, Apr. 30</u>	<u>Increase/(Decrease)</u>
Facilities Management Fund (848)	\$ 548,555	\$ 787,124	\$ 238,569
Fleet Revolving Fund (851)	\$ 4,743,990	\$ 5,690,636	\$ 946,646
City Health/Life Benefit Fund (852)	\$ 13,041,502	\$ 13,488,241	\$ 446,739
Workers' Compensation Fund (855)	\$ 5,662,511	\$ 5,029,502	\$ (633,009)
Technology Revolving Fund (857)	\$ 5,425,552	\$ 3,958,758	\$ (1,466,794)
Insurance Liability Fund (880)	\$ 3,621,654	\$ 2,100,457	\$ (1,521,197)

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

	LIGHT	PUBLIC PARKING	LANDFILL	WATER	WATER RECLAMATION
Operating Revenue	\$ 3,142,700	\$ 958,397	\$ 3,434,412	\$ 9,392,786	\$ 11,871,130
Operating Expenses	<u>(3,454,101)</u>	<u>(791,396)</u>	<u>(3,034,751)</u>	<u>(7,560,786)</u>	<u>(7,708,885)</u>
Operating Income	(311,401)	167,001	399,661	1,832,000	4,162,245
Adjustment of Operating Income to Cash Flow Basis*	<u>1,045,311</u>	<u>373,536</u>	<u>(35,931)</u>	<u>1,579,519</u>	<u>2,639,390</u>
*Add back depreciation and adjust for changes in receivables and payables					
CASH FLOWS FROM OPERATING ACTIVITIES	733,910	540,537	363,730	3,411,519	6,801,635
Cash Flows from Capital and Related Financing Activities					
Capital Activities	(56,396)	-	(1,071,682)	(1,978,056)	(4,012,125)
Transfers	-	-	-	-	-
Financing (Debt) Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(728,403)</u>	<u>1,803,043</u>
TOTAL CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(56,396)	-	(1,071,682)	(2,706,459)	(2,209,082)
CASH FLOWS FROM INVESTING ACTIVITIES	4,772	244	4,408	65,650	25,113
Net increase (Decrease) in Cash	682,286	540,781	(703,544)	770,710	4,617,666
Cash and Cash Equivalents, Beginning January 1	<u>6,643,597</u>	<u>3,251,888</u>	<u>23,963,805</u>	<u>19,390,811</u>	<u>37,539,263</u>
Cash and Cash Equivalents, Ending	7,325,883	3,792,669	23,260,261	20,161,521	42,156,929
Restricted Cash	<u>(1,217)</u> ⁴	<u>(1,854,078)</u> ¹	<u>(10,432,801)</u> ²	<u>(7,008,211)</u> ³	<u>(8,792)</u> ⁴
AVAILABLE CASH AND CASH EQUIVALENTS	<u>\$ 7,324,666</u>	<u>\$ 1,938,591</u>	<u>\$ 12,827,460</u>	<u>\$ 13,153,310</u>	<u>\$ 42,148,137</u>

¹ Debt Service Reserve/Bond Construction Fund

² Closure/Postclosure Costs

³ Debt Service Reserve/Grant Funds Received and Not Spent

⁴ Grant Funds Received and Not Spent

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Capital Program - 2021 Capital Program Fund and Department Summary

Fund/Department	Current Budget	Expensed	Encumbered	Balance	% Expended & Encumbered
Entertainment Tax					
Events Complex	\$ 3,186,802	\$ 98,801	\$ 486,599	\$ 2,601,401	18%
Orpheum	105,122	-	5,122	100,000	5%
Washington Pavilion	1,759,816	69,616	474,790	1,215,410	31%
Sioux Falls Stadium	36,000	-	-	36,000	0%
Total Entertainment Tax	5,087,740	168,417	966,511	3,952,811	22%
Sales Tax					
Facilities Management	842,328	44,419	203,361	594,548	29%
Communications	63,547	6,311	-	57,237	10%
Fire	3,867,904	348,851	2,298,705	1,220,347	68%
Police	2,463,513	432,044	1,251,683	779,786	68%
Highways & Streets	68,242,588	2,986,509	28,914,254	36,341,824	47%
Health	526,671	166,655	83,462	276,554	47%
Parks & Recreation	11,900,884	1,583,826	4,012,236	6,304,823	47%
Library	1,017,397	222,787	-	794,610	22%
Planning & Development Services	30,000	12,000	-	18,000	40%
Total Sales Tax	88,954,831	5,803,401	36,763,702	46,387,728	48%
Transit	7,968,756	533,004	-	7,435,752	7%
Storm Drainage	31,282,362	1,448,613	4,348,464	25,485,285	19%
Public Safety Facility Bond Construction	46,917,548	1,351,529	3,082,304	42,483,715	9%
General Government Bond Construction	98,448	-	95,523	2,925	97%
Electric Light	7,053,127	56,396	299,606	6,697,125	5%
Public Parking	1,059,572	-	46,862	1,012,710	4%
Sanitary Landfill	11,338,399	1,071,682	1,431,226	8,835,491	22%
Water	30,595,740	1,978,056	7,441,661	21,176,023	31%
Water Reclamation	144,955,583	4,012,125	28,867,094	112,076,364	23%
Facilities Management	660,000	19,760	79,040	561,200	15%
Fleet	6,416,775	100,602	3,228,718	3,087,455	52%
Technology Revolving	3,113,166	480,854	121,157	2,511,155	19%
Total Capital (CIP & OCEP)	\$ 385,502,046	\$ 17,024,440	\$ 86,771,868	\$ 281,705,739	27%

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Capital Program - 2021 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
Facilities Management							
06002	City Administrative Office Building	SC	\$ 299,557	\$ -	\$ 13,057	\$ 215,864	\$ 70,636
06012	Centralized Facilities Improvements	I	1,116,283	-	31,087	83,020	1,002,176
06014	Street Generators	I	275	-	275	-	-
06015	LEC Chiller Replacement	D	100,000	-	19,760	79,040	1,200
Fire							
09002	Construction of Fire Station #12	I	595,204	-	162,521	222,811	209,873
09008	Land Acquisition for Future Fire Stations	C	250,000	-	-	-	250,000
09010	Public Safety Facility Study	PD	59,585	-	-	-	59,585
09017	Public Safety Training Center	D	47,014,969	-	1,351,529	3,179,726	42,483,715
Highways & Streets							
11006	Arterial Street Improvements	I	15,268,973	(6,727,100)	-	-	8,541,873
11012	Arterial Intersection Improvements	I	514,564	-	104,239	149,659	260,666
11064	Arrowhead Parkway Improvements	D	5,319,208	-	118,799	201,220	4,999,189
11071	69th, Vineyard Ave to Sycamore Ave	I	596,731	3,430,000	23,565	3,112,238	890,928
11089	85th St, Louise Ave to Tallgrass Av	I	1,112,238	-	87,499	546,378	478,361
11090	Tea/Ellis Rd, 26th St to 41st St	W	4,584	-	-	-	4,584
11092	Southeastern Ave, 18th to N of 26th	SC	21,401	-	-	5,477	15,924
11096	69th St, Louise Ave to Medical Crt	SC	22,284	-	-	19,815	2,469
11106	Minnesota Ave, 57th to Ralph Rogers	D	57,029	2,450,100	39,931	270,635	2,196,563
11107	Tallgrass Avenue Improvements	PD	245,481	-	-	157,941	87,540
11108	57th Street from Vets Pkwy to Six Mile Rd	PD	909,331	500,000	232,885	83,141	1,093,306
11109	Cliff Ave form 49th to 56th Street	PD	59,760	-	41,975	2,985	14,800
11110	Sycamore from Benson to 60th St N	PD	81,037	-	55,104	20,611	5,321
11120	South Veterans Parkway Constructions	PD	44,271	-	23,183	11,074	10,015
11003	Major Street Reconstruction	I	16,086,008	(5,347,000)	-	-	10,739,008
11097	Minnesota Ave, Russell to 18th St	D	376,024	835,000	78,116	973,018	159,889
11105	57th St from Western Ave to Minn Ave	SC	12,158	-	-	9,940	2,218
11015	Collector Street Expansion	I	1,106,140	-	-	809,876	296,264
11001	Concrete Pavement Restoration	SC	4,479,355	-	164,776	3,566,240	748,338
11002	School Dist/Park Site Coordination	I	1,741,761	-	87,629	541,318	1,112,814
11007	Downtown Area Street & Utility Improvements	SC	2,024,043	(945,000)	59,134	201,661	818,248
11008	Communications Network Upgrade	I	228,712	-	22,172	148,920	57,620
11009	Right-of-Way Acquisition	D	750,000	(748,321)	1,679	-	-
11010	Traffic Signal Improvements	I	440,834	-	44,196	180,886	215,752
11011	Railroad Crossing Improvements	I	106,459	-	-	13,939	92,521
11013	SDDOT Project Coordination	I	602,570	-	21,500	127,519	453,551
11014	Bridge & Retaining Wall Rehabilitation	I	2,087,323	-	68,307	788,226	1,230,790
11016	26th St & I-229 Area Improvements	I	1,099,138	3,500	40,101	926,833	135,704
11017	85th St & I-29 Improvements	PD	1,661,832	-	37,618	2,771	1,621,443
11018	ADA Improvements	D	896,427	-	24,160	727,327	144,939
11020	Drainage Improvements in Developing Areas	D	5,004,138	-	412,542	107,561	4,484,035
11021	Sump Pump Collection Systems	D	450,000	-	-	256,019	193,981
11022	Unforeseen Drainage Improvements	D	313,736	-	-	5,979	307,757
11023	Drainage Conveyance Improvements	I	14,383,189	-	333,911	3,607,965	10,441,312
11026	Covell Area Basin Drainage Improvements	D	398,632	-	202,588	11,819	184,226
11027	Street Lights in Newly Developed Areas	I	589,467	-	76,673	35,021	477,773
11028	60th Street North Improvements	N	500	-	-	-	500
11029	49th St Extension	D	447,848	-	3,831	134,614	309,403
11030	LED Street Light Upgrade Program	I	821,918	-	242,813	116,205	462,900
11046	Non-point Bank Stabilization	I	7,703,843	-	-	-	7,703,843
11066	Rail Yard Development	I	558,860	(3,500)	4,782	180,777	369,801
11067	Veterans Parkway Construction	I	104,511	2,219,000	7,227	2,047,626	268,658
11073	Core Neighborhood Reconstruction	I	3,037,926	884,000	38,638	1,907,314	1,975,974

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 - 2021 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
Highways & Streets (con't)							
11074	Surface Treatment Program	D	1,709,296	-	-	1,222,135	487,161
11075	Pedestrian & Bicycle Improvements	D	1,471,992	-	-	-	1,471,992
11076	41st St Improvements	D	1,929,443	1,048,321	701,820	441,026	1,834,918
11078	Flood Control System Improvements	SC	624,241	-	25,743	63,500	534,998
11079	Asphalt Street Rehabilitation	I	6,438,335	-	19,464	4,960,639	1,458,232
11080	Marion Road from I90 to the North	I	1,350,971	-	95,372	1,208,761	46,838
11086	Bridge Reconstruction Program	I	2,936,078	350,000	351,738	2,610,401	323,940
11087	Regional Storm Water Analysis & Imp	I	3,113,839	-	570,637	986,501	1,556,701
11098	Benson Rd & I-229 Area Improvements	PD	434,576	-	18,106	89,045	327,425
11099	Minnesota Avenue & I229 Improvements	PD	138,545	25,000	20,975	-	142,570
11100	Cliff Ave & I-229 Improvements	PD	455,723	-	15,156	2,569	437,998
11104	33rd Street Improvements	I	64,818	1,965,000	39,241	1,809,741	180,836
Events Complex							
13001	Arena Building Improvements	N	200,000	-	-	-	200,000
13005	Convention Center Building Improvements	D	1,160,492	-	87,801	20,960	1,051,731
13014	Events Center Improvements	D	936,310	-	11,000	465,639	459,671
Washington Pavilion							
13003	Washington Pavilion Building Improvements	D	1,062,871	-	800	474,790	587,281
Orpheum Theatre							
13002	Orpheum Building Improvements	D	40,122	-	-	5,122	35,000
Parks & Recreation							
14001	Falls Park Development	D	899,362	-	4,549	48,900	845,913
14002	Bike Trail Development	D	245,013	-	39,340	88,000	117,673
14003	Systematic Reconstruction of Bike Trail	D	126,151	(300)	7,010	56,065	62,775
14004	Arrowhead Park Development	D	15,960	-	-	15,960	-
14007	Park Roads & Parking Lot Rehabilitation	D	46,981	-	-	25,455	21,526
14008	Park Land Acquisition	PD	2,282,812	42,102	673,978	1,778	1,649,157
14012	Spencer Park Improvements	N	52,486	(52,486)	-	-	-
14013	Harmodon Park Improvements	N	85,000	-	-	-	85,000
14014	River Greenway Improvements	D	52,133	-	22,592	28,951	590
14018	SE SF Park/School Develop Brandon	I	30,000	-	-	-	30,000
14021	Playcourt Cyclic Reconstruction	C	12,971	-	-	-	12,971
14022	Development of Play Structures	C	15,294	-	-	-	15,294
14025	Great Bear Master Plan Improvements	I	2,479,560	-	367,684	1,422,500	689,376
14026	Zoo Master Plan Improvements	SC	25,256	-	-	4,319	20,937
14031	Terrace Park Development	I	426,997	-	321,286	91,016	14,695
14034	Arboretum & East Sioux Falls Park Developm	C	30,605	-	-	-	30,605
14039	Family Park Improvements	N	42,477	-	-	31,785	10,692
14059	Sertoma Park Improvements	I	125,483	300	14,198	111,543	43
14060	Sherman Park Improvements	C	1,000	-	1,000	-	-
14063	Skate Park Improvements	N	35,500	-	-	-	35,500
14067	Internal Trail Reconstruction	SC	28,389	-	509	17,919	9,961
14068	ADA Transition Plan Improvements	N	63,000	-	-	-	63,000
14073	Prairie Green Golf Course	I	268,000	(268,000)	-	-	-
14074	Kirby Dog Park	C	2,139	-	-	-	2,139
14079	Greenway and Trail Improvements	I	1,950,000	-	-	658,651	1,291,349
14080	Neighborhood Park Improvements	I	330,000	-	-	-	330,000
14081	Cyclical Park Infra Improvements	I	415,000	320,486	-	297,950	437,536
14082	Community/Regional Park Improvement	D	120,000	-	-	-	120,000
Planning & Development Services							
16001	Sculpture Walk	C	30,000	-	12,000	-	18,000
Public Parking							
19001	Parking Lot & Parking Ramp Improvements	NS	62,500	-	-	-	62,500
19002	New Parking Facility	SC	882,340	-	-	46,862	835,478

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 - 2021 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
Electric Light							
20001	Unforeseen Electrical System Replacement	D	532,772	-	23,606	58,114	451,051
20002	Circuit Improvements	I	5,599,880	-	-	41,273	5,558,607
20004	Electronic Automated Meter Reading	I	122,012	-	5,350	15,922	100,740
20005	Light & Power Facility Improvements	N	433,345	-	-	-	433,345
20006	Wood Pole Improvements	D	222,678	-	-	43,196	179,482
Sanitary Landfill							
21001	Leachate Recirculation	I	2,575,282	-	598,925	801,413	1,174,945
21002	Land Acquisition	D	217,475	-	-	-	217,475
21003	Perimeter Fencing	NS	50,000	-	-	47,280	2,720
21004	Building Improvements	I	3,460,910	-	357,712	361,587	2,741,611
21005	Sedimentation Pond Construction	N	200,000	-	-	-	200,000
21007	Relocation of Wall Lake Drainageway	NS	55,000	-	-	-	55,000
21010	Solid Waste Master Plan	C	31,259	-	-	-	31,259
21011	Sanitary Landfill Expansion	I	3,435,256	-	42,992	112,417	3,279,847
Water							
22001	Land Acquisition	PD	320,000	-	6,451	8,232	305,317
22002	Other Mains, Unforeseen Water Projects	D	1,637,835	(500,000)	11,665	329,359	796,812
22003	City Wide Water Main Replacements	D	3,871,962	(716,000)	153,462	1,934,079	1,068,421
22005	Water Purification Building Improvements	I	5,666,156	-	735,130	1,995,793	2,935,233
22007	Water Collector Well Improvements	D	4,052,213	-	182,989	122,361	3,746,863
22011	Foundation Park Water Main	D	1,572,651	-	40,174	542,026	990,451
22037	Transmission Main Rehabilitation	D	1,173,828	-	92,553	92,754	988,521
22052	Water Valve Rehabilitation	D	788,294	-	16,938	142,271	629,085
22055	12th St, Grange to Minnesota Water Main	SC	47,475	-	4,560	27,550	15,366
22058	Holt Ave, 28th St to 33rd St Wtr Main	I	8,448	907,000	-	872,990	42,458
22061	Water Purification Master Plan	NS	500,000	-	-	283,634	216,366
Water Reclamation							
23001	Sanitary Sewers - Other Mains	I	2,217,039	(50,000)	395,264	1,159,692	612,084
23002	Pipe Lining Project	I	2,327,489	(887,182)	53,757	1,254,227	132,323
23003	Manhole Rehabilitation Project	N	554,166	-	-	164,748	389,418
23004	East Side Future Interceptor	D	94,066	-	-	19,066	75,000
23012	Digester Mixing System Improvements	SC	3,497,916	-	2,786	75,802	3,419,328
23014	Brandon Rd Lift Station Parallel Force Main	SC	1,677,101	-	-	1,131,532	545,568
23016	Collection System Master Plan	C	162,893	(162,893)	-	-	-
23018	Final Clarifier Improvements	I	790,667	(439,000)	549	350,939	179
23024	Main Pump Station Replacement	I	8,540,524	-	2,645,984	5,724,656	169,884
23031	Digester Gas Conditioning System	SC	93,660	-	-	151	93,510
23032	ESS Basin 18.1 Sanitary Sewer	D	6,049,091	(4,000,000)	-	87,268	1,961,823
23034	Basin 15 Sanitary Sewer Extension	D	9,141,651	-	175,954	201,302	8,764,395
23035	Basin 17 Trunk Sewer Phase 1	D	59,912	-	-	34,912	25,000
23037	Infill & Infiltration Reduction Program	NS	50,000	-	-	-	50,000
23039	Equalization Expansion	SC	633,443	(630,200)	-	3,204	38
23043	Facility Expansion Planning	PD	55,230,191	-	306,270	10,729,259	44,194,662
23044	Pump Station 218 Improvements	D	3,446,621	630,200	48,828	3,907,011	120,982
23045	Pump Station 240 Force Main	PD	43,289,585	-	416,044	1,448,491	41,425,050
23046	Basin 17 Sanitary Extension	NS	165,000	-	-	-	165,000
23047	South Side Interceptor Replacement	NS	198,000	-	-	79,800	118,200
23048	Pump Station 215 Improvements	NS	-	5,909,075	-	-	5,909,075
Fleet							
24011	Chamber Fuel Site Improvements	NS	126,000	-	-	-	126,000
Transit							
29012	Transit Office Remodel	NS	660,000	-	-	-	660,000
			\$ 352,035,926	\$ 42,102	\$ 14,017,742	\$ 77,303,803	\$ 260,756,482
Transfers to/(from) OCEP				-			
Transfers to/(from) Operating Budget				-			
				\$ 42,102			

Status Codes: (N) Not Started (S) Signed Contract (PD) Preliminary Design (D) Under Design (DC) Design Completed
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Capital Program - 2021 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Supplements/ Transfers	Expensed	Encumbered	Balance
Arterial Streets Funding							
	<u>Uses</u>		2009-2018	2019	2020	2021 YTD	Life-to-Date
	Total Arterial Street Expenditures		\$ 89,231,609	\$ 10,786,305	\$ 9,731,249	\$ 561,837	\$ 110,311,000
	<u>Sources</u>						
	Sales Tax		\$ 77,364,802	\$ 8,794,821	\$ 6,980,570	\$ (225,482)	\$ 92,744,241
	Street Platting Fees		12,037,277	1,991,484	2,750,679	787,319	17,566,759
	Total Sources		\$ 89,231,609	\$ 10,786,305	\$ 9,731,249	\$ 561,837	\$ 110,311,000
Detail of 2021 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
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Capital Program - 2021 Other Capital Expenditures Program Projects Summary

Description	Current Budget	Expensed	Encumbered	Balance
Facilities Management				
Carpet Extractor	13,200	-	-	13,200
Scrubber, Rideon	10,000	-	-	10,000
Data Center Fiber	61,461	-	-	61,461
Total	84,661	-	-	84,661
Communications				
Cutter Equipment	7,236	-	-	7,236
Presentation Equipment	5,465	-	-	5,465
Production System	50,847	6,311	-	44,536
Total	63,547	6,311	-	57,237
Fire				
Ambulance	235,000	-	-	235,000
Battalion Vehicle	3,344	213	-	3,131
Communication System	21,000	-	-	21,000
Decontamination System	23,475	-	-	23,475
Fire Trucks (3)	1,605,418	20,335	1,579,206	5,878
Hazmat Detection System	50,000	-	-	50,000
Motor Boat	50,000	-	39,262	10,738
Night Vision	24,000	-	-	24,000
Pickup Truck	57,886	384	36,852	20,650
Rescue Equipment	5,568	-	5,568	-
Rescue Vehicle	2,788	1,540	-	1,248
SCBA Equipment	62,000	-	18,800	43,200
Sedan	2,844	-	-	2,844
Thermal Camera	154,000	152,721	-	1,279
Trailer, Pump	90,000	-	-	90,000
Truck (2)	125,000	-	61,342	63,658
USAR System	12,600	-	-	12,600
Victim Locator	56,000	-	-	56,000
Warning Sirens	52,000	930	16,469	34,601
Weather Station	13,644	-	13,644	-
Wide Area Detection System	9,125	9,125	-	-
Wildland Truck	210,000	1,084	207,331	1,586
Total	2,865,693	186,331	1,978,473	700,889
Police				
Animal Control Pickups (4)	114,969	230	17,955	96,784
Barricade System	8,000	-	-	8,000
Chromograph, Gas	75,000	-	-	75,000
Digital Recorder	70,000	-	-	70,000
Digital Storage	100,000	-	92,801	7,199
Drone	48,000	-	-	48,000
EMS Repsonse Vehicle	300,000	-	299,135	865
K-9 Dog	15,000	11,000	-	4,000
K-9 Patrol Vehicles	6,443	6,681	-	(238)
Message Board Trailers (2)	39,950	39,950	-	-
Motorcycles (2)	36,000	-	28,270	7,730
Night Vision	11,567	-	-	11,567
Portable Lighting System	15,000	-	-	15,000
Patrol Vehicles (28)	815,947	140,970	599,354	75,623
Radios	176,000	175,939	-	61
Sedans	188,626	57,273	28,168	103,184
Tactical Robot	32,280	-	-	32,280
Trailer, Speed (2)	18,000	-	-	18,000
Truck	150,000	-	149,379	621
Utility Vehicle	9,700	-	-	9,700
Van	25,800	-	36,621	(10,821)
Video Technologies	207,231	-	-	207,231
Total	2,463,513	432,044	1,251,683	779,786
Highways & Streets				
Air Compressor	15,000	-	-	15,000
Anti Icing Machine	219,484	4,194	92,445	122,845
Asphalt Hotbox	15,000	-	-	15,000
Concrete Equipment	170,000	-	-	170,000
GPS Collector	9,955	-	-	9,955
Hydraulic Hammer	15,000	-	-	15,000
Message Center	10,000	-	-	10,000
Pump	25,000	-	-	25,000
Server Storage	25,000	-	-	25,000

**City of Sioux Falls
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Capital Program - 2021 Other Capital Expenditures Program Projects Summary

Description	Current Budget	Expensed	Encumbered	Balance
Highways & Streets (con't)				
Sign Plotter	50,000	-	-	50,000
Skid Loader	25,000	-	-	25,000
Total Station	32,000	28,250	-	3,750
Trailers (2)	36,000	-	11,325	24,675
Utility Trailer (3)	49,000	-	-	49,000
Vactor Truck	400,000	-	-	400,000
Total	1,096,439	32,444	103,770	960,225
Health				
Autoclave	15,000	-	-	15,000
Chemical Analyzer	175,000	159,229	6,600	9,171
Colposcopy	20,000	-	-	20,000
Dental Imaging	20,000	-	17,955	2,045
Dental Sensor	7,880	-	-	7,880
Dental Treatment Center	8,900	-	-	8,900
Hematology Analyzer	47,256	-	-	47,256
Pickup	31,000	-	25,157	5,843
Storage Freezer	7,735	7,426	-	309
Utility Vehicle	30,000	-	-	30,000
Medical Transport Van	79,500	-	-	79,500
X-Ray Equipment	84,400	-	33,750	50,650
Total	526,671	166,655	83,462	276,554
Events Complex				
Arena Ice Makers	10,000	-	-	10,000
Arena Risers	32,000	-	-	32,000
Convention Center Fryer	15,000	-	-	15,000
Convention Center Steam Oven	55,000	-	-	55,000
Events Center Barriers	35,000	-	-	35,000
Events Center Ice Maker	25,000	-	-	25,000
Events Center Drapes	50,000	-	-	50,000
Events Center Scrubber	18,000	-	-	18,000
Events Center Trash Cans	100,000	-	-	100,000
Events Center Video	550,000	-	-	550,000
Total	890,000	-	-	890,000
SF Stadium				
Refrigerator	36,000	-	-	36,000
Total	36,000	-	-	36,000
Washington Pavilion				
Curtains	70,000	-	-	70,000
Lighting	50,000	-	-	50,000
Projection System	70,000	68,816	-	1,184
Scrubber, Floor	4,945	-	-	4,945
Stage Equipment	160,000	-	-	160,000
Ticketing System	285,000	-	-	285,000
UPS	57,000	-	-	57,000
Total	696,945	68,816	-	628,129
Orpheum Theater				
Scrubber, Floor	15,000	-	-	15,000
Stage Curtains	25,000	-	-	25,000
Zabel Curtains	25,000	-	-	25,000
Total	65,000	-	-	65,000
Parks & Recreation				
Loader (2)	29,935	-	-	29,935
Mowers (9)	435,500	-	307,639	127,861
Over Seeder	16,500	-	16,200	300
Pickups (4)	162,000	-	156,440	5,560
Pool Equipment	58,000	10,816	39,985	7,199
Sedan (2)	2	-	-	2
Sprayer	18,000	-	20,750	(2,750)
Top Dresser	14,000	-	10,000	4,000
Tractor (2)	250,276	-	155,275	95,001
Trailer Dump (2)	40,000	-	-	40,000
Tree Removal Equipment	60,000	54,532	-	5,468
Truck	67,000	304	50,344	16,352
Utility Vehicle (8)	144,000	-	116,660	27,340
Van	33,000	-	25,656	7,344
Wheel Loader	200,000	16,043	170,651	13,306

**City of Sioux Falls
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Capital Program - 2021 Other Capital Expenditures Program Projects Summary

Description	Current Budget	Expensed	Encumbered	Balance
Parks & Recreation (con't)				
Zoo Analyzer	12,000	-	11,888	112
Zoo Blood Analysis Equipment	20,000	-	-	20,000
Zoo Freezer	12,000	-	10,835	1,165
Zoo Incubator	21,000	-	19,120	1,880
Zoo X-Ray Equipment	58,000	49,985	-	8,015
Total	1,651,213	131,680	1,111,442	408,090
Library				
Checkout Equipment	10,500	-	-	10,500
Print & AV Materials	991,063	222,787	-	768,276
Van	15,834	-	-	15,834
Total	1,017,397	222,787	-	794,610
Public Parking				
Control Equipment	114,732	-	-	114,732
Total	114,732	-	-	114,732
Electric Light				
AMR Meters	30,000	-	6,800	23,200
Bucket Truck	180,000	-	-	180,000
Cable Locator	27,440	27,440	-	-
SCADA Equipment	5,000	-	-	5,000
Truck	30,000	-	54,401	(24,401)
Vacuum Extractor	80,000	-	79,900	100
Total	352,440	27,440	141,101	183,899
Sanitary Landfill				
Dozer	99,192	608	-	98,584
Fume Hood	9,500	-	-	9,500
Grapple	8,000	-	-	8,000
Message Sign	18,000	17,075	-	925
Mower	32,896	-	41,246	(8,350)
Roll-Off Containers	75,000	-	40,544	34,456
Semi Trailer	75,000	54,370	-	20,630
Server Storage	30,000	-	-	30,000
Trash Pump	65,629	-	26,739	38,890
Waste Grinder	900,000	-	-	900,000
Total	1,313,216	72,053	108,529	1,132,634
Water				
Actuator	8,500	-	-	8,500
AMR Equipment	471,900	216,654	-	255,246
DCU Equipment	20,000	-	-	20,000
Fill Valve	500	-	-	500
Flowmeter (5)	82,320	-	12,896	69,423
HVAC Unit, Rooftop	60,000	-	-	60,000
Lime Slaker	-	2,910	-	(2,910)
Message Signs	7,500	-	-	7,500
Power Washer	8,500	-	-	8,500
Pumps (2)	18,811	-	-	18,811
SCADA Equipment	98,040	-	49,537	48,503
Trailer	5,000	-	-	5,000
Trailer, Air Compressor	24,000	-	24,625	(625)
Valve Operating Equipment	20,000	16,291	3,250	459
VFD Well	47,412	28,225	-	19,187
Water Meters	440,000	248,262	-	191,738
Total	1,312,483	512,343	90,308	709,831
Water Reclamation				
Applicator	75,000	-	77,850	(2,850)
Assessment Kit	30,000	-	-	30,000
Chopper Pump	13,727	-	-	13,727
Digester	9,000	-	-	9,000
Front End Loader	285,000	-	229,101	55,899
Gravity Pump	8,500	-	-	8,500
Pump (2)	39,077	-	7,938	31,139
SCADA Equipment	35,000	11,677	2,200	21,123
Skid Loader	80,000	-	77,390	2,610
Tractor	350,000	-	194,990	155,010
Trailer (3)	146,656	21,656	116,152	8,848
Truck, Service	35,000	-	-	35,000
Vactor Truck (2)	1,054,412	-	543,801	510,611
Total	2,161,372	33,333	1,249,422	878,617

**City of Sioux Falls
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Capital Program - 2021 Other Capital Expenditures Program Projects Summary

Description	Current Budget	Expensed	Encumbered	Balance
Revolving Fleet				
Aerial Truck	58,592	-	-	58,592
Asphalt Paver	8,993	4,039	-	4,954
Boost Unit	10,000	-	-	10,000
Crane	20,000	-	-	20,000
Dump Truck Body	226,515	5,012	108,803	112,700
Flusher Truck	240,519	220,069	20,416	34
Fuel System	15,000	-	-	15,000
Fuel Truck	195,000	-	-	195,000
Hoist	25,000	-	13,787	11,213
Hydroseeder	1,000	-	-	1,000
Jack Stand (2)	15,000	-	-	15,000
Lift	85,000	-	-	85,000
Loader (3)	989,767	-	502,533	487,234
Metal Lathe	17,000	-	-	17,000
Motor Grader	300,000	-	317,208	(17,208)
Pickups (12)	429,299	-	158,717	270,582
Planer	175,000	-	-	175,000
Sander Trucks (14)	2,046,709	(130,168)	1,318,494	858,383
Sedan	22,500	-	-	22,500
Semi Truck	175,000	-	111,093	63,907
Snow Blower (2)	450,000	-	273,267	176,733
Sweeper	-	1,650	-	(1,650)
Tandem Truck	230,000	-	110,702	119,298
Techcrete Equipment	75,000	-	-	75,000
Tire Balancer	20,000	-	-	20,000
Trailer, Side Dump	22,655	-	-	22,655
Trucks (5)	273,847	-	221,854	51,993
Utility Vehicles (3)	75,000	-	71,843	3,157
Van	88,379	-	-	88,379
Total	6,290,775	100,602	3,228,718	2,961,455
Revolving Technology				
Microwave Equipment	768,117	-	-	768,117
Server Blade	1,537,811	328,448	1,552	1,207,811
Switches, Routers, and Equipment	807,238	152,406	119,605	535,227
	3,113,166	480,854	121,157	2,511,155
Transit				
Bus Shelter (6)	60,000	-	-	60,000
Fare Boxes	315,000	-	-	315,000
Fixed Route Bus (12)	5,856,000	-	-	5,856,000
Paratransit Buses (8)	942,756	533,004	-	409,752
Van (3)	135,000	-	-	135,000
Total	7,308,756	533,004	-	6,775,752
Grand Total	\$33,424,019	\$3,006,697	\$9,468,066	\$20,949,256

City of Sioux Falls
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Total Debt - Outstanding or Authorized

Fund (Repayment Source)	Purpose	Interest Rates**	Maturity Date	Authorized Not Issued Amount	Issue Amount	Amount Outstanding	Total Outstanding or Authorized
Governmental Revenue Bonds & Notes							
Sales & Use Tax Fund							
Series 2012A Sales Tax	Events Center	3.21%	2033	-	108,440,000	\$ 85,465,000	\$ 85,465,000
Series 2012B (Taxable) Sales Tax	Events Center	1.87%	2023	-	13,705,000	3,435,000	3,435,000
Series 2016A Sales Tax	Administration Building	3.09%	2036	-	20,260,000	19,720,000	19,720,000
Series 2018A Sales Tax	Library & Parks (I) Refunding	2.14%	2025	-	10,635,000	7,955,000	7,955,000
Series 2020A Sales Tax	Public Safety Facility	2.42%	2040	-	42,315,000	42,315,000	42,315,000
Total Sales & Use Tax				-		158,890,000	116,575,000
Storm Drainage							
2018 State Revolving Note CW #39	System Construction	1.00%	2030	-	8,829,000	7,543,361	7,543,361
Total Storm Drainage				-		7,543,361	7,543,361
Community Development							
State Flex Funds	Rental Rehab Loans	0.00%	2021	-	600,000	600,000	600,000
Total Governmental Debt				-		167,033,361	124,718,361
Business Type Revenue Bonds & Notes							
Water							
Series 2017A Sales Tax	* Lewis & Clark Refunding	1.80%	2026	-	31,045,000	24,050,000	24,050,000
2011 State Revolving Note DW #11	System Improvements	2.25%	2023	-	4,000,000	266,320	266,320
Total Water				-		24,316,320	24,316,320
Water Reclamation							
2005 State Revolving Note CW #21	System Improvements	2.25%	2027	-	34,813,977	12,665,933	12,665,933
2011 State Revolving Note CW #32	System Improvements	1.25%	2023	-	23,037,837	4,324,851	4,324,851
2011 State Revolving Note CW #33	System Improvements	1.25%	2023	-	13,657,053	3,286,734	3,286,734
2012 State Revolving Note CW #34	System Improvements	2.25%	2024	-	12,040,836	4,529,353	4,529,353
2015 State Revolving Note CW #35	System Improvements	1.25%	2027	1,189,232	10,790,225	7,180,120	8,369,352
2015 State Revolving Note CW #36	System Improvements	1.25%	2028	9,509,456	16,550,544	12,624,160	22,133,616
2016 State Revolving Note CW #37	System Improvements	1.25%	2029	1,936,415	7,350,585	5,661,804	7,598,219
2017 State Revolving Note CW #38	System Improvements	1.00%	2029	2,090,561	9,468,564	7,957,988	10,048,549
2019 State Revolving Note CW #40	System Improvements	1.50%	N/A	7,758,315	19,050,485	19,050,485	26,808,800
2020 State Revolving Note CW #41	System Improvements	2.50%	N/A	36,387,318	5,237,682	5,237,682	41,625,000
Total Water Reclamation				58,871,297		82,519,109	141,390,406
Parking							
2018B Sales Tax	* Multi-Use Parking Ramp	3.51%	2032	-	18,540,000	16,230,000	16,230,000
Total Business Type Debt				58,871,297		123,065,429	181,936,726
Total Debt				\$ 58,871,297		\$ 290,098,790	\$ 306,655,087

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

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

City of Sioux Falls
 Monthly Financial Report
 April 30, 2021

Budget/Appropriation Adjustments

Fund	Supplement	Carryforward (CIP/OCEP)	Carryover Encumbrances (CIP/OCEP)	Budget
APPROPRIATED FUNDS:				
General Fund Original				\$ 185,636,492
Adjustments	\$ 100,000	\$ -	\$ -	100,000
General Fund Adjusted	100,000	-	-	185,736,492
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Entertainment Tax Original				\$ 8,172,063
Washington Pavilion	-	1,066,500	78,316	1,144,816
Events Complex	-	1,443,102	130,700	1,573,802
Orpheum	-	-	5,122	5,122
Sioux Falls Stadium	-	36,000	-	36,000
State Theatre	-	-	-	-
Entertainment Venues	-	-	-	-
Entertainment Tax Adjusted	-	2,545,602	214,138	10,931,803
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Sales/Use Tax Original				\$ 81,007,826
City Council	-	-	-	-
Facilities Management	-	653,960	188,368	842,328
Innovation & Technology	-	-	-	-
Communications	-	12,700	5,847	18,547
Fire	-	876,795	795,109	1,671,904
Police	-	446,802	72,394	519,196
Highways and Streets	-	10,370,154	7,940,306	18,310,460
Health	-	339,436	86,235	425,671
Parks & Recreation	-	5,104,050	1,088,331	6,192,381
Library	-	252,397	-	252,397
Planning & Development	-	-	-	-
Economic Development	-	-	-	-
Museum	-	-	-	-
Debt Service	-	-	-	-
Sales/Use Tax Adjusted	-	18,056,294	10,176,590	109,240,710
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Railroad Relocation Plan				\$ -
Adjustments	-	-	-	-
Railroad Relocation Plan Adjusted	-	-	-	-
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Community Development				\$ 6,413,343
Adjustments	-	-	1,647,723	1,647,723
Community Development Adjusted	-	-	1,647,723	8,061,066
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Transit Original				\$ 13,489,908
Adjustments	-	3,964,752	533,004	4,497,756
Transit Adjusted	-	3,964,752	533,004	17,987,664
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Storm Drainage Original				\$ 19,703,309
Adjustments	-	14,302,533	1,989,829	16,292,362
Storm Drainage Adjusted	-	14,302,533	1,989,829	35,995,671
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Library Memorial	-	-	-	\$ 5,000
Cottam Memorial	-	-	-	\$ 2,000
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Public Safety Facility Construction Original				\$ -
Fire	-	42,892,055	4,025,493	46,917,548
Public Safety Facility Construction Adjusted	-	42,892,055	4,025,493	46,917,548
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Events Center Bond Construction Original				\$ -
Adjustments	-	-	-	-
Events Center Bond Construction Adjusted	-	-	-	-
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T.I.F. District Fund Original				\$ 3,655,500
Adjustments	-	-	-	-
T.I.F. District Fund Adjusted	-	-	-	3,655,500
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Admin Building Construction Original				\$ 100,000.00
Facilities Management	-	2,925	95,523	98,448
Admin Building Construction Adjusted	-	2,925	95,523	198,448
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Sioux Falls Flood Control Original				\$ -
Highways and Streets	-	-	-	-
Sioux Falls Flood Control Adjusted	-	-	-	-

City of Sioux Falls
 Monthly Financial Report
 April 30, 2021

Budget/Appropriation Adjustments

Fund	Supplement	Carry- forward (CIP)	Carryover Encumbrances (CIP)	Budget
NON-APPROPRIATED FUNDS:				
Electric Light Original				\$ 9,394,932
Adjustments	-	5,635,182	147,945	5,783,127
Electric Light Adjusted	-	5,635,182	147,945	15,178,059
Public Parking Original				\$ 3,223,856
Adjustments	-	950,210	46,862	997,072
Public Parking Adjusted	-	950,210	46,862	4,220,928
Sanitary Landfill Original				\$ 15,338,495
Adjustments	-	2,974,528	1,765,871	4,740,399
Sanitary Landfill Adjusted	-	2,974,528	1,765,871	20,078,894
Water Original				\$ 43,426,657
Adjustments	-	6,678,429	3,900,271	10,578,700
Water Adjusted	-	6,678,429	3,900,271	54,005,357
Water Reclamation Original				\$ 107,117,984
Adjustments	-	48,678,263	16,680,320	65,358,583
Water Reclamation Adjusted	-	48,678,263	16,680,320	172,476,567
Fleet Revolving Original				\$ 14,214,085
Adjustments	-	1,082,625	342,150	1,424,775
Fleet Revolving Adjusted	-	1,082,625	342,150	15,638,860
Technology Revolving Original				\$ 5,464,640
Adjustments	-	1,256,312	480,854	1,737,166
Technology Revolving Adjusted	-	1,256,312	480,854	7,201,806
Facilities Management	-	-	-	\$ 5,653,100
Health/Life Benefit	-	-	-	\$ 24,118,514
Workers' Compensation	-	-	-	\$ 1,966,165
Insurance Liability	-	-	-	\$ 2,091,042
Fiduciary Funds	-	-	-	\$ 43,421,723
Original Budget (All Funds)				593,616,633
Total Adjustments				191,166,283
Total Adjusted Budget (All Funds)	\$ 100,000	\$ 149,019,710	\$ 42,046,573	\$ 784,782,916

Supplement Detail:

Effective Supplements	Budget	
	Revenue	Expense
January		
General Fund - Health - Unobligated Fund Balance (Ord. 1-21)	-	100,000
Total Effective Supplements	\$ -	\$ 100,000
Approved, Not Effective Supplemental Detail		
April		
General Fund - Transfer - Unobligated Fund Balance (Ord. 40-21)	\$ -	10,650,000
Sales Tax Fund - Parks & Recreation - General Fund Transfer (Ord. 40-21)	6,650,000	6,650,000
Sales Tax Fund - Highways & Streets - General Fund Transfer (Ord. 40-21)	4,000,000	4,000,000
General Fund - Parks & Recreation - Contributions (Ord. 40-21)	8,900,000	8,900,000
General Fund - Health - Unobligated Fund Balance (Ord. 40-21)	-	500,000
General Fund - Parks & Recreation - Unobligated Fund Balance (Ord. 42-21)	-	250,000
Total Supplements	\$ 19,550,000	\$ 31,050,000