

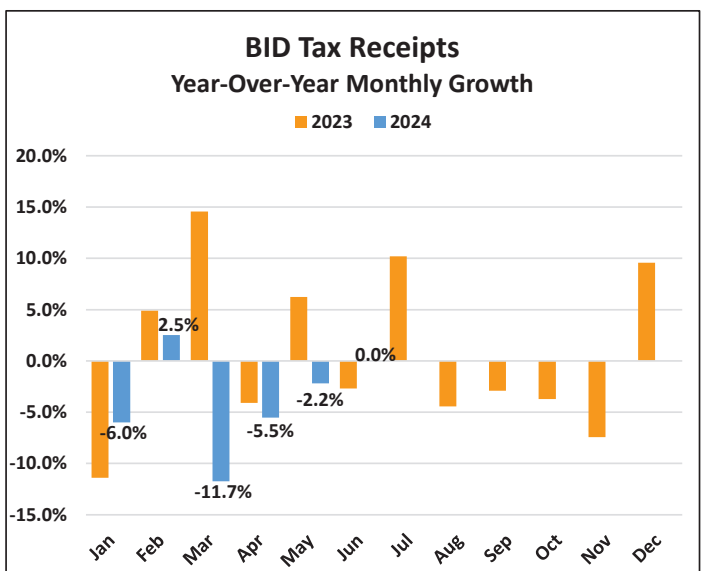
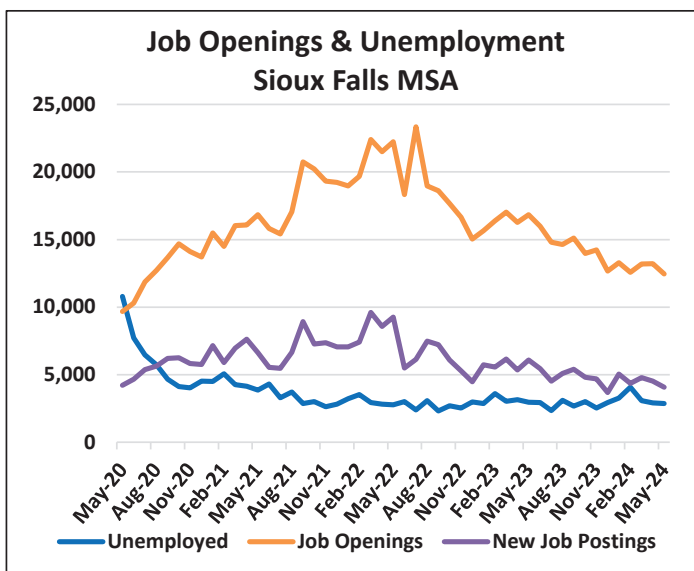
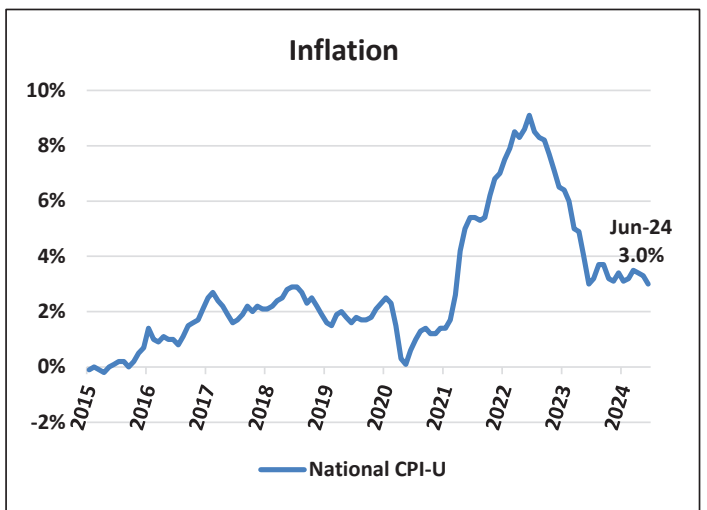
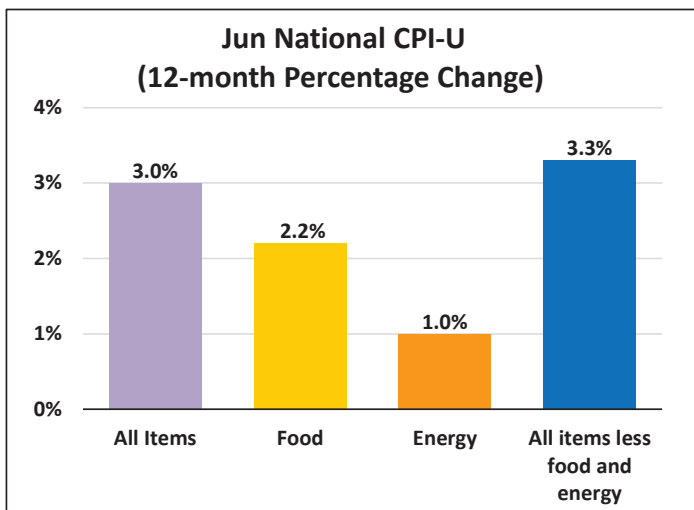
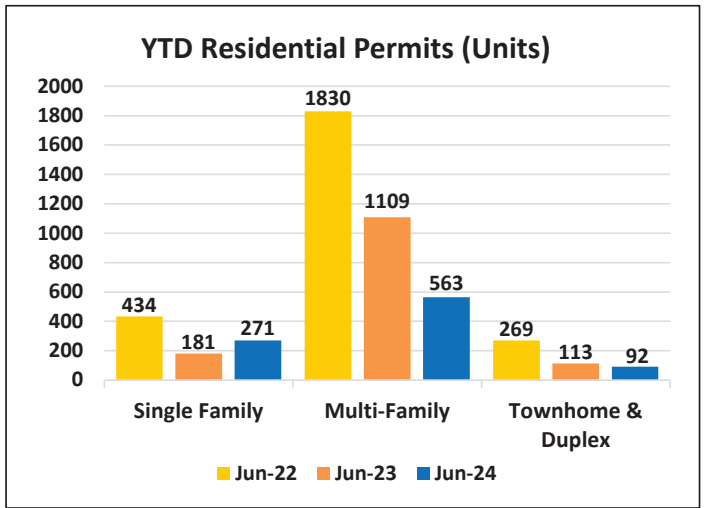
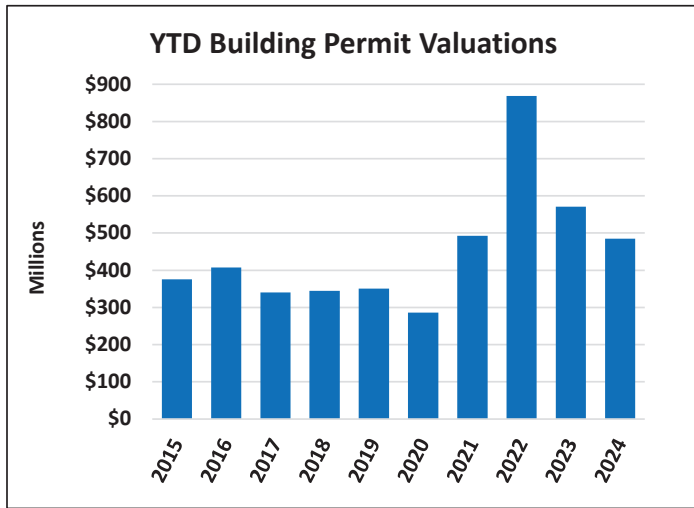


CITY OF SIOUX FALLS  
**MONTHLY FINANCIAL  
STATUS REPORT**

(Unaudited)

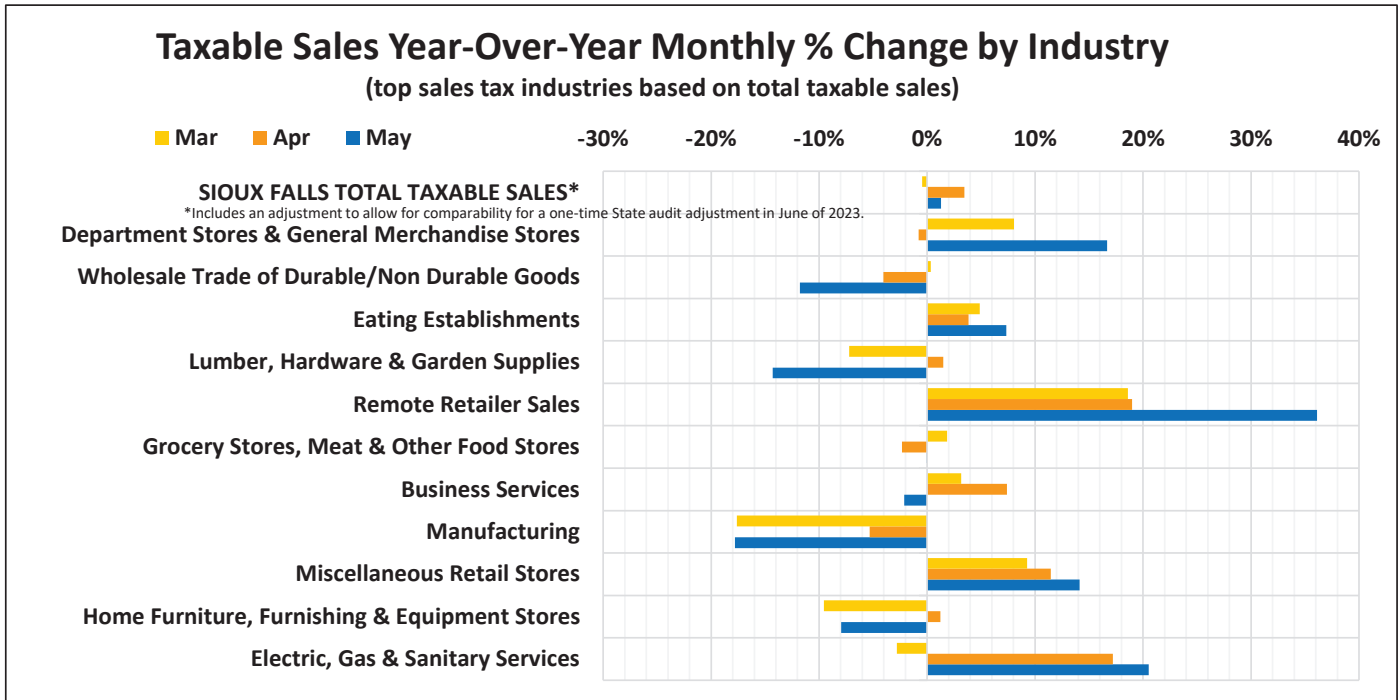
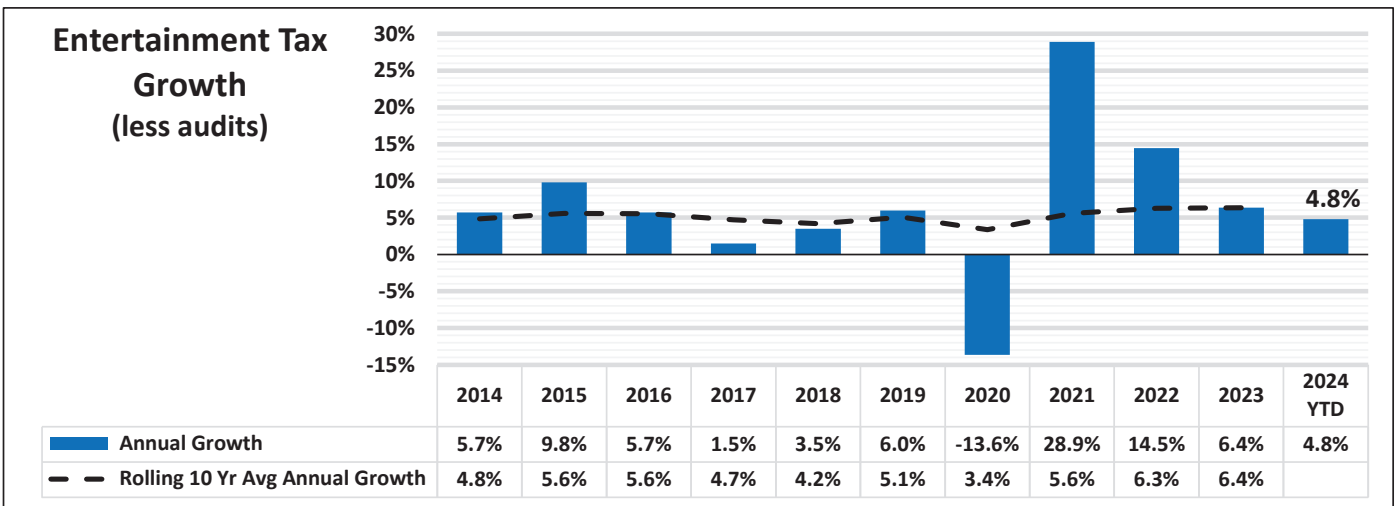
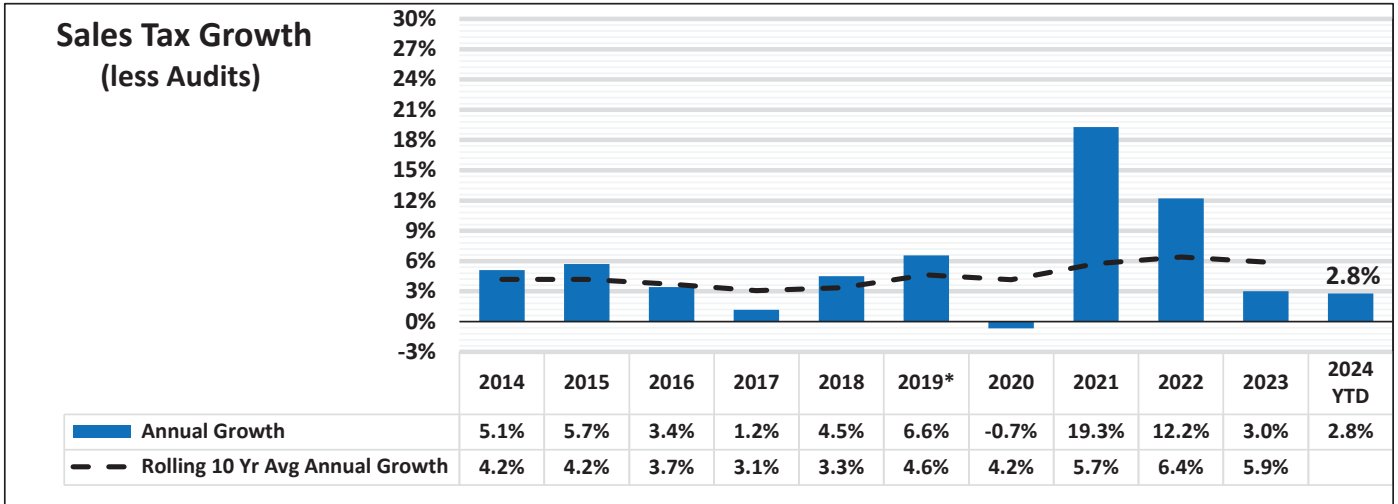
June 30, 2024





| Unemployment Rate | Feb-24 | Mar-24 | Apr-24 | May-24 |
|-------------------|--------|--------|--------|--------|
| City MSA          | 2.5%   | 1.9%   | 1.8%   | 1.7%   |
| State             | 2.7%   | 2.0%   | 2.0%   | 1.9%   |
| National          | 4.2%   | 3.9%   | 3.5%   | 3.7%   |

| YTD % Change | Mar-24 | Apr-24 | May-24 | Jun-24 |
|--------------|--------|--------|--------|--------|
| BID Tax      | -5.6%  | -5.6%  | -4.8%  | -3.9%  |
| Lodging Tax  | 5.5%   | -1.8%  | -0.4%  | 1.2%   |



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## OVERALL FUND SUMMARY FOCUS

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

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

### General Fund .....1-2

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

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

### Sales & Use Tax Fund ..... 3

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

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

### Municipal Sales & Use Tax Collections .....4

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

### Compilation of Other Funds .....5-7

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

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

### Enterprise Fund Summary of Cash Flows .....8

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

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**Internal Service and Permanent Funds ..... 8**

Internal Service Funds are specifically designed to efficiently manage centralized activities shared by all city departments. These funds serve two critical purposes: self-insurance and risk management, as well as ensuring timely maintenance and replacement of facilities and equipment. The range of services covered by these funds includes health insurance, workers' compensation, risk management, enterprise technology, fleet management, and centralized facilities services. These services are allocated to other city departments based on cost-sharing principles. Like enterprise funds, Internal Service Funds operate based on service levels and are non-appropriated. Changes in cash position within these funds indicate the available balances to meet ongoing service demands.

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 includes the Library Memorial Fund for library endowments and the Cottom Memorial Fund for extraordinary meritorious or heroic service.

## CAPITAL PROGRAM

**Capital Program Fund & Department Summary ..... 9**

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 total capital program (CIP & OCEP).

**Capital Improvement Projects (CIP) and Capital Equipment (OCEP) Summary ..... 10-15**

The capital projects summary presents each 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.

**Specific Funding Breakdowns ..... 16**

American Recovery Plan Act (ARPA) Project Summary provides a general overview of the allocation of funds used for various city projects, initiatives, and other related costs.

National Opioid Settlement Funds provided from a legal agreement between state and local governments and opioid manufacturers and distributors. These funds are set aside and committed for opioid prevention and treatment programs.

Liquor License Proceeds above the minimum initial fee for off-sale or on-sale dealer liquor licenses established in ordinance (52-23), shall be utilized for the purposes of community betterment initiatives which may include, but not limited to, addressing substance abuse, mental health, safety, homelessness, and the housing of at-risk populations.

## DEBT

**Total Outstanding Debt ..... 17**

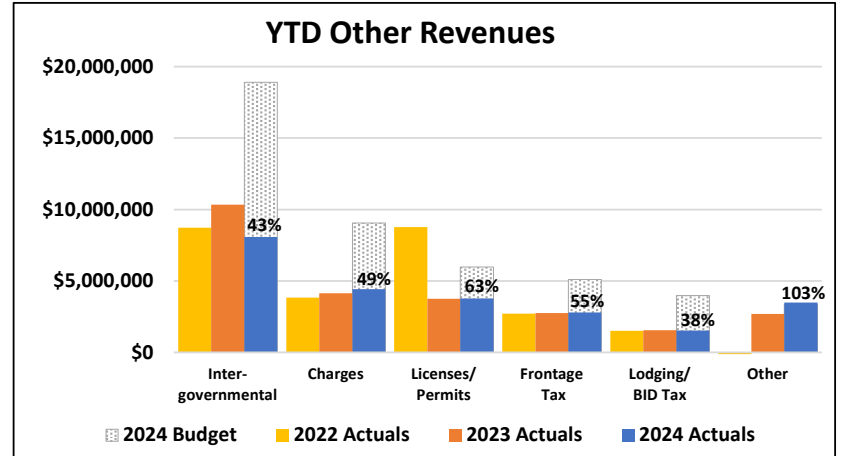
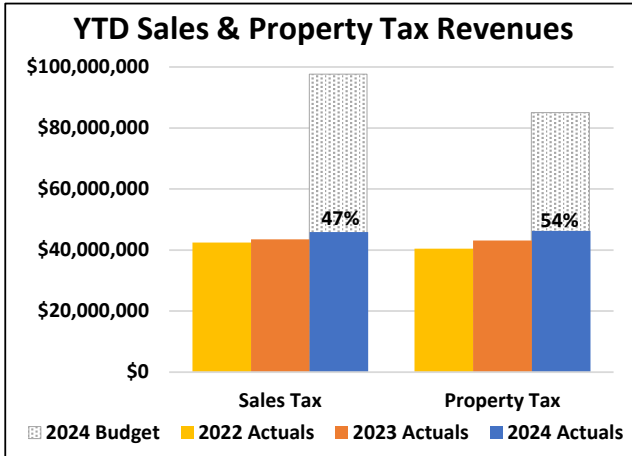
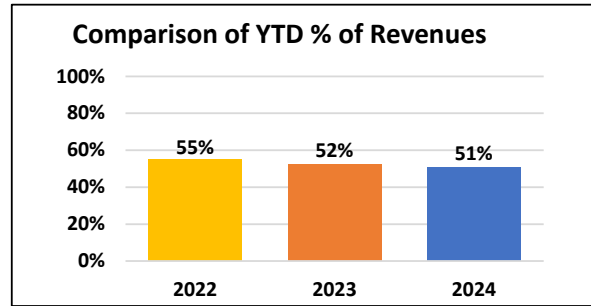
This summary provides the details of the City's total outstanding debt summarized by each debt issue that is outstanding or has been approved but not yet issued, the general purpose for each debt issuance, maturity date, the source of repayment, and the interest rates for each issue. The summary is organized into two broad categories, governmental and business-type, to indicate the funding source being used to repay the obligation.

## BUDGET

**Total Budget and Adjustments Summary ..... 18-19**

The summary shows the original budget, capital carryforwards and carryovers, and all other budgetary actions that have occurred since it 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 summary to show specific actions and the reason for each supplement.

| Year-to-Date Cash Balances |                      |
|----------------------------|----------------------|
| Cash Balance January 1     | \$ 80,928,864        |
| Change in Cash Balance     | 2,286,760            |
| <b>Cash Balance Jun 30</b> | <b>\$ 83,215,624</b> |

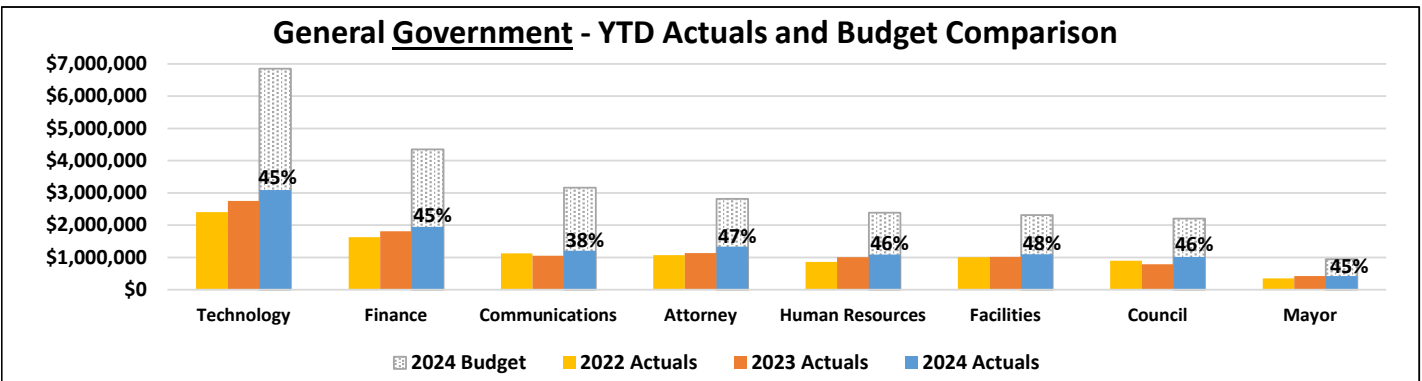
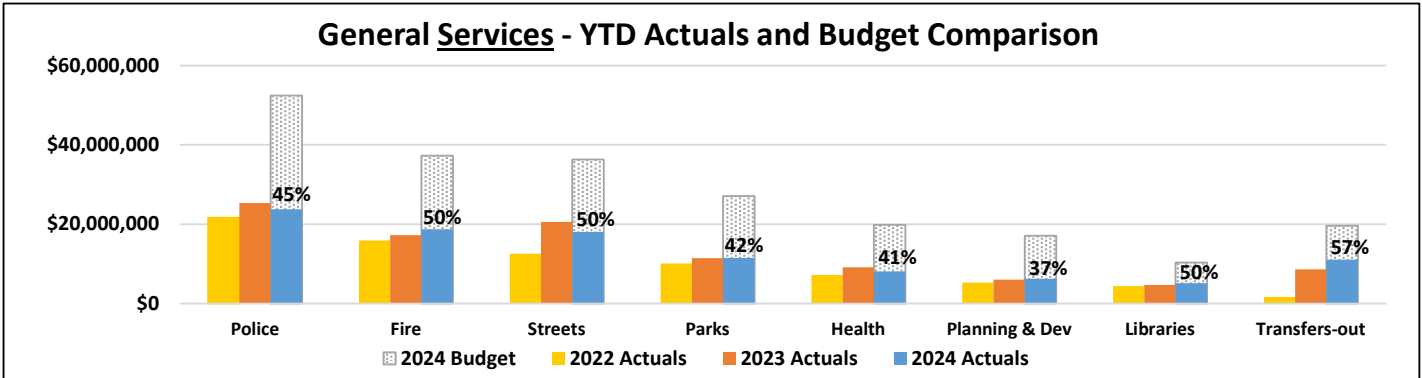
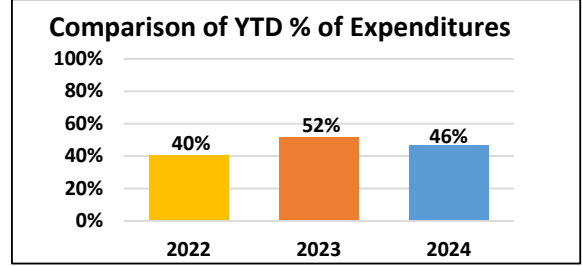


| Revenue  | Current Budget        | Actual                | YTD Revenue to Budget |             |             |
|--|-----------------------|-----------------------|-----------------------|-------------|-------------|
|  |                       |                       | 2024                  | 2023        | 2022        |
| Property Tax                                       | \$ 85,049,435         | \$ 46,245,888         | 54%                   | 55%         | 55%         |
| Sales Tax  | 97,617,614            | 45,921,234            | 47%                   | 49%         | 55%         |
| Frontage Tax                                       | 5,099,347             | 2,785,799             | 55%                   | 54%         | 54%         |
| Lodging and BID Tax                                | 3,985,000             | 1,525,026             | 38%                   | 46%         | 47%         |
| Other  | 13,500                | -                     | 0%                    | 0%          | 0%          |
| <b>Total Taxes</b>                                 | <b>191,764,896</b>    | <b>96,477,946</b>     | <b>50%</b>            | <b>51%</b>  | <b>55%</b>  |
| Alcohol and Cannabis                               | 521,600               | 547,064               | 105%                  | 18%         | 518%        |
| Zoning and Contractor                              | 4,135,825             | 2,750,087             | 66%                   | 71%         | 110%        |
| Health and Business                                | 393,160               | 135,953               | 35%                   | 31%         | 32%         |
| Cable Franchise                                    | 900,000               | 328,620               | 37%                   | 38%         | 36%         |
| Other  | 34,000                | 14,782                | 43%                   | 41%         | 41%         |
| <b>Total Licenses and Permits</b>                  | <b>5,984,585</b>      | <b>3,776,506</b>      | <b>63%</b>            | <b>56%</b>  | <b>137%</b> |
| Federal and State Grants                           | 9,785,852             | 3,602,547             | 37%                   | 48%         | 38%         |
| Motor Vehicle License, Wheel Tax, Highway & Bridge | 3,451,759             | 1,202,582             | 35%                   | 35%         | 34%         |
| County Library Support                             | 1,415,000             | 707,500               | 50%                   | 50%         | 50%         |
| Liquor Tax Reversion                               | 1,100,000             | 321,318               | 29%                   | 31%         | 31%         |
| Bank Franchise Tax                                 | 2,000,000             | 2,196,099             | 110%                  | 145%        | 167%        |
| Health and Fire Reversion                          | 1,059,000             | -                     | 0%                    | 0%          | 0%          |
| Other  | 85,000                | 42,396                | 50%                   | 51%         | 56%         |
| <b>Total Intergovernmental</b>                     | <b>18,896,611</b>     | <b>8,072,442</b>      | <b>43%</b>            | <b>53%</b>  | <b>46%</b>  |
| Health   | 3,694,455             | 1,997,987             | 54%                   | 58%         | 31%         |
| Parks & Recreation                                 | 2,246,000             | 1,342,069             | 60%                   | 50%         | 47%         |
| Highways & Streets                                 | 1,741,580             | 339,178               | 19%                   | 37%         | 39%         |
| Planning   | 406,170               | 356,246               | 88%                   | 53%         | 152%        |
| Fire   | 820,600               | 319,503               | 39%                   | 28%         | 29%         |
| Police   | 150,500               | 68,068                | 45%                   | 43%         | 43%         |
| Other  | 2,100                 | 838                   | 40%                   | 76%         | 6000%       |
| <b>Total Charges for Goods and Services</b>        | <b>9,061,405</b>      | <b>4,423,888</b>      | <b>49%</b>            | <b>50%</b>  | <b>43%</b>  |
| Fines  | 619,000               | 394,371               | 64%                   | 62%         | 55%         |
| Investment Revenue                                 | 550,000               | 2,095,013             | 381%                  | 306%        | -252%       |
| Opioid Settlement                                  | 457,500               | 357,000               | 78%                   | 0%          | 0%          |
| Main Street BID                                    | 475,000               | 66,044                | 14%                   | 5%          | 8%          |
| Damage Recovery & Collections                      | 499,500               | 450,396               | 90%                   | 40%         | 32%         |
| Miscellaneous Revenue                              | 499,300               | 33,237                | 7%                    | 21%         | 23%         |
| Contributions                                      | 257,000               | 84,556                | 33%                   | 30%         | 13%         |
| <b>Total Other</b>                                 | <b>3,357,300</b>      | <b>3,480,617</b>      | <b>104%</b>           | <b>109%</b> | <b>-25%</b> |
| <b>Total General Fund Revenue</b>                  | <b>\$ 229,064,797</b> | <b>\$ 116,231,399</b> | <b>51%</b>            | <b>52%</b>  | <b>55%</b>  |

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

**June 30, 2024**

| Fund Balance - Budget Expectations        | Current Budget      | Actual              |
|---|---------------------|---------------------|
| <b>Beginning Balance Jan 1</b>            | <b>\$86,014,169</b> | <b>\$86,014,169</b> |
| Revenues                                  | 229,064,797         | 116,231,399         |
| Expenditures                              | (245,013,719)       | (113,901,281)       |
| <b>Budgeted Use of Reserves</b>           | <b>(15,948,922)</b> | <b>2,330,118</b>    |
| Unspent Budget Assumption                 | 4,700,000           |                     |
| <b>Forecasted Add/(Use) of Reserves</b>   | <b>(11,248,922)</b> |                     |
| <b>Available Balance</b>                  | <b>\$74,765,248</b> |                     |
| <b>% Available Fund Balance to Budget</b> | <b>30.5%</b>        |                     |



| Expenditures by Department                       | Current Budget        | Expenditures          | Encumbered           | YTD Expenditures to Budget |            |            |
|--|-----------------------|-----------------------|----------------------|----------------------------|------------|------------|
|  |                       |                       |                      | 2024                       | 2023       | 2022       |
| Mayor  | \$ 942,416            | \$ 428,179            | \$ 20,000            | 45%                        | 47%        | 39%        |
| City Council                                     | 2,206,895             | 1,015,858             | 379,048              | 46%                        | 47%        | 48%        |
| Attorney   | 2,814,141             | 1,332,495             | 4,468                | 47%                        | 41%        | 46%        |
| HR   | 2,386,556             | 1,090,423             | 117,522              | 46%                        | 42%        | 39%        |
| Finance  | 4,353,693             | 1,951,393             | 23,500               | 45%                        | 47%        | 46%        |
| Facilities Management                            | 2,309,598             | 1,098,598             | -                    | 48%                        | 38%        | 37%        |
| Innovation & Technology                          | 6,854,125             | 3,088,936             | 19,247               | 45%                        | 43%        | 43%        |
| Communications                                   | 3,163,708             | 1,212,514             | 43,870               | 38%                        | 36%        | 42%        |
| <b>Total General Government</b>                  | <b>25,031,132</b>     | <b>11,218,397</b>     | <b>607,655</b>       | <b>45%</b>                 | <b>43%</b> | <b>43%</b> |
| Fire   | 37,267,511            | 18,731,348            | 286,082              | 50%                        | 49%        | 48%        |
| Police   | 52,438,485            | 23,804,598            | 1,059,486            | 45%                        | 50%        | 47%        |
| <b>Total Public Safety</b>                       | <b>89,705,996</b>     | <b>42,535,946</b>     | <b>1,345,568</b>     | <b>47%</b>                 | <b>50%</b> | <b>48%</b> |
| <b>Total Highways &amp; Streets</b>              | <b>36,345,849</b>     | <b>18,044,307</b>     | <b>3,674,260</b>     | <b>50%</b>                 | <b>62%</b> | <b>41%</b> |
| <b>Total Public Health</b>                       | <b>19,852,887</b>     | <b>8,090,190</b>      | <b>1,600,736</b>     | <b>41%</b>                 | <b>46%</b> | <b>40%</b> |
| Parks  | 27,108,597            | 11,513,892            | 1,468,743            | 42%                        | 46%        | 43%        |
| Libraries  | 10,334,932            | 5,133,508             | 157,355              | 50%                        | 48%        | 47%        |
| <b>Total Culture &amp; Recreation</b>            | <b>37,443,529</b>     | <b>16,647,400</b>     | <b>1,626,097</b>     | <b>44%</b>                 | <b>46%</b> | <b>44%</b> |
| <b>Total Planning &amp; Development Services</b> | <b>17,054,286</b>     | <b>6,264,808</b>      | <b>1,630,097</b>     | <b>37%</b>                 | <b>46%</b> | <b>20%</b> |
| Sales Tax  | 9,050,000             | 9,050,000             | -                    | 100%                       | 0%         | 0%         |
| Housing  | 2,050,232             | 2,050,232             | -                    | 100%                       | 100%       | 100%       |
| Transit  | 7,479,807             | -                     | -                    | 0%                         | 100%       | 0%         |
| Centralized Facilities                           | 1,000,000             | -                     | -                    | 0%                         | 0%         | 0%         |
| <b>Transfers</b>                                 | <b>19,580,039</b>     | <b>11,100,232</b>     | <b>-</b>             | <b>57%</b>                 | <b>89%</b> | <b>18%</b> |
| <b>Total General Fund Expenditures</b>           | <b>\$ 245,013,719</b> | <b>\$ 113,901,281</b> | <b>\$ 10,484,414</b> | <b>46%</b>                 | <b>52%</b> | <b>40%</b> |

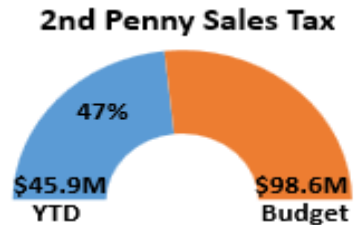
**Sales/Use Tax Fund - Fund 253 (50% of year lapsed)**

**June 30, 2024**

| Fund Balance                              |                     |
|---|---------------------|
| <b>Fund Balance January 1</b>             | \$ 100,084,988      |
| Deferred Revenues                         | 11,751,423          |
| Less Restricted                           | (33,171,943)        |
| Less Committed (Encumbered/Carryforwards) | (70,734,744)        |
| <b>Available Fund Balance January 1</b>   | <b>7,929,724</b>    |
| Capital Project Reserves                  | (3,000,000)         |
| <b>Available Fund Balance</b>             | <b>\$ 4,929,724</b> |

| Year-to-Date Cash Balances    |                       |
|-------------------------------|-----------------------|
| <b>Cash Balance January 1</b> | \$ 101,602,835        |
| Change in Cash Balance        | 22,481,451            |
| <b>Cash Balance Jun 30</b>    | <b>\$ 124,084,286</b> |
| Less Designated Cash          | (8,214,414)           |
| Less Restricted Cash          | (12,415,825)          |
| Less Cash in Trust            | (29,316,367)          |
| <b>Available Cash Balance</b> | <b>\$ 74,137,679</b>  |

| Revenues  | Current Budget        | Actual               |
|---|-----------------------|----------------------|
| <b>2nd Penny Sales Tax</b>                          | <b>\$ 98,551,436</b>  | <b>\$ 45,921,234</b> |
| <b>Interest Earned on Trust Investments</b>         | <b>250,000</b>        | <b>2,217,434</b>     |
| <b>Platting Fees</b>                                | <b>3,210,000</b>      | <b>2,660,899</b>     |
| <b>Other</b>  | <b>150,000</b>        | <b>59,907</b>        |
| <b>Transfers</b>                                    | <b>9,050,000</b>      | <b>9,050,000</b>     |
| <b>Federal/State Grants &amp; Intergovernmental</b> | <b>59,049,730</b>     | <b>5,534,670</b>     |
| Highways & Streets                                  |                       |                      |
| RAISE, BIG & RR Crossing Elim Grants                | 48,492,622            | -                    |
| ARPA Federal Grant                                  | 1,250,000             | 1,250,000            |
| Parks & Recreation                                  |                       |                      |
| ARPA Federal Grant                                  | 8,013,298             | 4,252,170            |
| FEMA Federal & State Grants                         | 1,041,810             | -                    |
| Public Safety Federal Grants                        | 187,000               | -                    |
| Library County Support                              | 65,000                | 32,500               |
| <b>Contributions</b>                                | <b>8,487,715</b>      | <b>1,495,568</b>     |
| Parks & Recreation                                  |                       |                      |
| First Tee/Various Donors-Elmwood CH                 | 1,370,000             | -                    |
| Kirby Family-Midco Locker Rooms                     | 500,000               | -                    |
| Great Plains Zoo-Zoo Master Plan                    | 218,300               | -                    |
| Highways & Streets                                  |                       |                      |
| SDDOT-South Veterans Prkwy                          | 1,676,000             | -                    |
| SDDOT-85th St & I229                                | 1,000,000             | -                    |
| SDDOT-41st St & I-29                                | -                     | 1,192,680            |
| SDDOT-Various Projects                              | 1,171,389             | -                    |
| Developer-6th St & Foss/Veterans Prkwy              | 2,000,000             | -                    |
| Minnehaha County-Marion Road                        | 541,026               | 280,888              |
| Library Memorial/Estate                             | 11,000                | 22,000               |
| <b>Total Sales/Use Tax Fund Revenue</b>             | <b>\$ 178,748,881</b> | <b>\$ 66,939,712</b> |



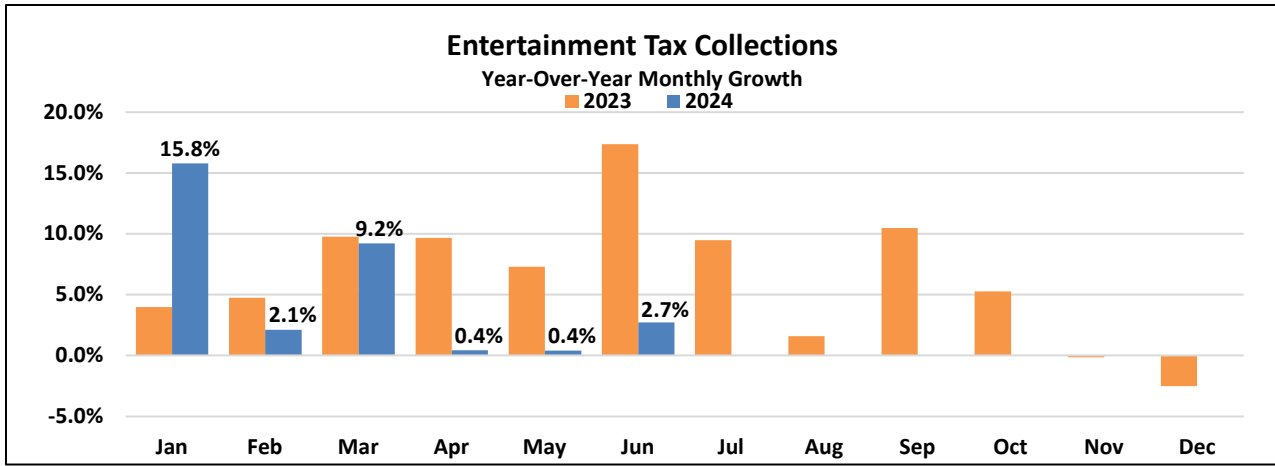
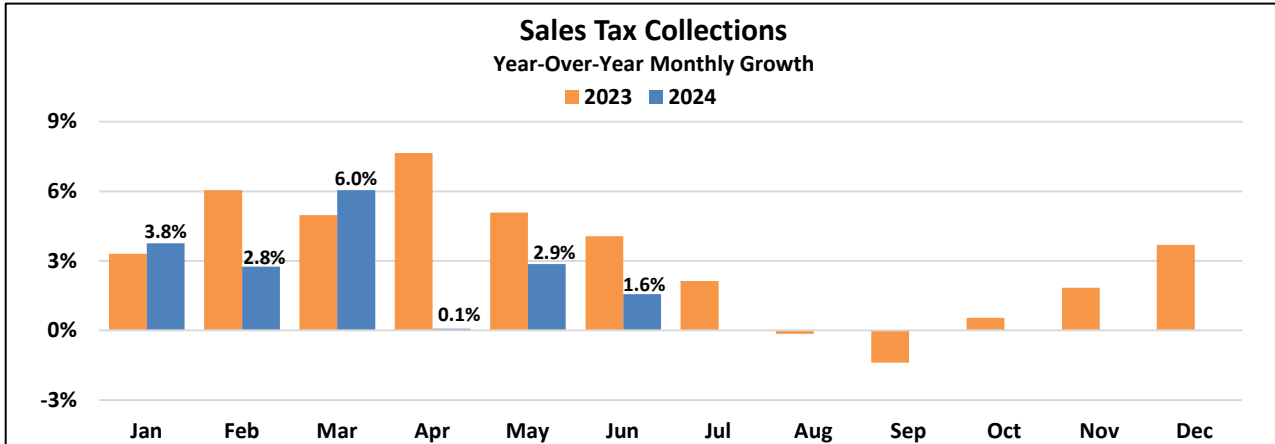
| Expenditures by Department                   | Current Budget        | Expended             | Encumbered           | Balance               |
|--|-----------------------|----------------------|----------------------|-----------------------|
| Highways & Streets                           | \$ 149,962,025        | \$ 15,536,006        | \$ 46,495,813        | \$ 87,930,207         |
| Parks & Recreation                           | 71,320,558            | 14,026,033           | 25,418,855           | 31,875,670            |
| Fire   | 6,078,750             | 1,888,304            | 3,274,685            | 915,761               |
| Police                                       | 2,454,728             | 423,918              | 1,147,174            | 883,636               |
| Facilities Management                        | 2,282,507             | 2,182,174            | 4,612                | 95,721                |
| Library                                      | 1,226,833             | 421,321              | -                    | 805,512               |
| Planning & Development Services              | 517,500               | 215,996              | 212,570              | 88,933                |
| Communications                               | 483,963               | 35,540               | 196,987              | 251,435               |
| Health                                       | 278,820               | 181,942              | -                    | 96,878                |
| <b>Total Departmental Expenditures</b>       | <b>234,605,683</b>    | <b>34,911,233</b>    | <b>76,750,696</b>    | <b>122,943,754</b>    |
| <b>Total Debt Service</b>                    | <b>15,609,788</b>     | <b>2,604,721</b>     | <b>-</b>             | <b>13,005,067</b>     |
| Fleet  | 250,000               | -                    | -                    | 250,000               |
| Transit                                      | 977,000               | -                    | -                    | 977,000               |
| Centralized Facilities                       | 1,438,703             | -                    | -                    | 1,438,703             |
| <b>Total Transfers Out</b>                   | <b>2,665,703</b>      | <b>-</b>             | <b>-</b>             | <b>2,665,703</b>      |
| <b>Total Sales/Use Tax Fund Expenditures</b> | <b>\$ 252,881,174</b> | <b>\$ 37,515,954</b> | <b>\$ 76,750,696</b> | <b>\$ 138,614,524</b> |



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

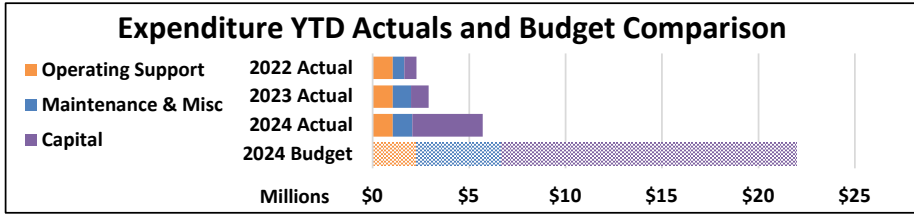
**June 30, 2024**

|   | Sales/Use Tax        |                      | Capital Improvement Tax |                      | Entertainment Tax   |                     |
|---|----------------------|----------------------|-------------------------|----------------------|---------------------|---------------------|
|   | 2024<br>1%           | 2023<br>1%           | 2024<br>1%              | 2023<br>1%           | 2024<br>1%          | 2023<br>1%          |
| January                                       | \$ 9,179,501         | \$ 8,846,594         | \$ 9,179,501            | \$ 8,846,594         | \$ 981,746          | \$ 847,976          |
| February                                      | 6,915,603            | 6,729,813            | 6,915,603               | 6,729,813            | 807,779             | 791,067             |
| March   | 6,679,191            | 6,298,217            | 6,679,191               | 6,298,217            | 849,005             | 776,942             |
| April   | 7,830,174            | 7,823,965            | 7,830,174               | 7,823,965            | 990,463             | 986,338             |
| May   | 7,492,556            | 7,284,245            | 7,492,556               | 7,284,245            | 953,026             | 949,275             |
| June  | 7,613,592            | 7,495,923            | 7,613,592               | 7,495,923            | 1,071,298           | 1,043,026           |
| July  | -                    | 8,564,922            | -                       | 8,564,922            | -                   | 1,037,528           |
| August  | -                    | 7,461,036            | -                       | 7,461,036            | -                   | 976,450             |
| September                                     | -                    | 7,910,103            | -                       | 7,910,103            | -                   | 1,054,519           |
| October                                       | -                    | 7,901,615            | -                       | 7,901,615            | -                   | 970,711             |
| November                                      | -                    | 7,697,617            | -                       | 7,697,617            | -                   | 933,464             |
| December                                      | -                    | 7,598,064            | -                       | 7,598,064            | -                   | 875,543             |
| <b>Total Current Collections YTD</b>          | <b>\$ 45,710,617</b> | <b>\$ 44,478,757</b> | <b>\$ 45,710,617</b>    | <b>\$ 44,478,757</b> | <b>\$ 5,653,318</b> | <b>\$ 5,394,624</b> |
| <b>% Change Current Collections YTD</b>       | <b>2.8%</b>          | <b>5.1%</b>          | <b>2.8%</b>             | <b>5.1%</b>          | <b>4.8%</b>         | <b>8.9%</b>         |
| <b>Adjustments to Current Collections</b>     |                      |                      |                         |                      |                     |                     |
| State Audit Collections/Adjustments           | 222,779              | (933,304)            | 222,779                 | (933,304)            | 27,032              | 4,566               |
| City Economic Development Refund (Ord. 42-05) | (12,162)             | (13,620)             | (12,162)                | (13,620)             | -                   | -                   |
| <b>Net Revenue YTD</b>                        | <b>\$ 45,921,234</b> | <b>\$ 43,531,833</b> | <b>\$ 45,921,234</b>    | <b>\$ 43,531,833</b> | <b>\$ 5,680,350</b> | <b>\$ 5,399,190</b> |
| <b>% Change YTD Net Revenue</b>               | <b>5.5%</b>          | <b>2.5%</b>          | <b>5.5%</b>             | <b>2.5%</b>          | <b>5.2%</b>         | <b>8.9%</b>         |



**ENTERTAINMENT TAX FUND (250)**

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



| Fund Balance - Budget Expectations |                      |
|------------------------------------|----------------------|
| Beginning Balance Jan 1            | \$29,888,092         |
| Less Restricted                    | (8,978,361)          |
| <b>Spendable Fund Balance</b>      | <b>20,909,731</b>    |
| Revenues                           | 11,608,160           |
| Expenditures                       | (22,001,761)         |
| <b>Budgeted Use of Reserves</b>    | <b>(10,393,601)</b>  |
| <b>Available Balance</b>           | <b>\$10,516,130</b>  |
| <b>Available Cash Balance</b>      | <b>\$ 20,443,264</b> |

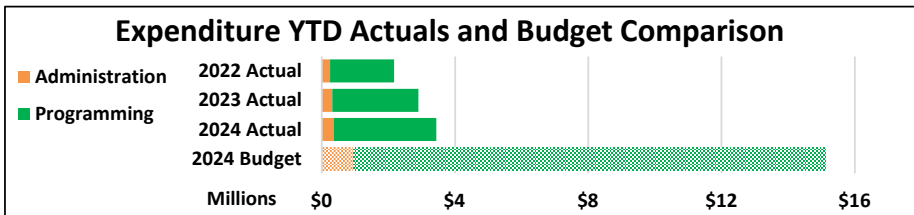
| Revenues              | Budget               | Actual              | % Budget |
|-----------------------|----------------------|---------------------|----------|
| Entertainment Tax     | 11,558,160           | 5,680,350           | 49%      |
| Other                 | 50,000               | 390,081             | 780%     |
| <b>Total Revenues</b> | <b>\$ 11,608,160</b> | <b>\$ 6,070,431</b> | 52%      |

| Expenditures        | Events Complex      |                   |                     |          | Sioux Falls Stadium |                   |                   |          |
|---------------------|---------------------|-------------------|---------------------|----------|---------------------|-------------------|-------------------|----------|
|                     | Budget              | Actual            | Committed           | % Budget | Budget              | Actual            | Committed         | % Budget |
| Operating Support   | -                   | -                 | -                   | -        | 200,000             | -                 | -                 | 0%       |
| Maintenance & Misc. | 2,186,578           | 390,223           | 452,441             | 39%      | 649,351             | 242,322           | 138,223           | 59%      |
| Capital             | 5,183,739           | 483,607           | 1,230,502           | 33%      | 328,137             | 9,373             | 89,116            | 30%      |
| <b>Total</b>        | <b>\$ 7,370,317</b> | <b>\$ 873,830</b> | <b>\$ 1,682,943</b> | 35%      | <b>\$ 1,177,488</b> | <b>\$ 251,695</b> | <b>\$ 227,339</b> | 41%      |

| Expenditures        | Washington Pavilion  |                     |                     |          | Orpheum Theatre     |                   |                   |          |
|---------------------|----------------------|---------------------|---------------------|----------|---------------------|-------------------|-------------------|----------|
|                     | Budget               | Actual              | Committed           | % Budget | Budget              | Actual            | Committed         | % Budget |
| Operating Support   | 1,750,000            | 875,000             | 875,000             | 100%     | 345,000             | 172,500           | 172,500           | 100%     |
| Maintenance & Misc. | 1,295,684            | 349,854             | 106,069             | 35%      | 269,490             | 15,465            | 8,495             | 9%       |
| Capital             | 8,424,522            | 2,810,857           | 3,761,233           | 78%      | 1,369,260           | 346,410           | 126,044           | 35%      |
| <b>Total</b>        | <b>\$ 11,470,206</b> | <b>\$ 4,035,711</b> | <b>\$ 4,742,302</b> | 77%      | <b>\$ 1,983,750</b> | <b>\$ 534,375</b> | <b>\$ 307,039</b> | 42%      |

**HOUSING FUND (260)**

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



| Fund Balance - Budget Expectations |                    |
|------------------------------------|--------------------|
| Beginning Balance Jan 1            | \$32,990,493       |
| Less Restricted                    | (21,072,811)       |
| <b>Spendable Fund Balance</b>      | <b>11,917,682</b>  |
| Revenues                           | 7,189,307          |
| Expenditures                       | (15,121,998)       |
| <b>Budgeted Use of Reserves</b>    | <b>(7,932,691)</b> |
| <b>Available Balance</b>           | <b>\$3,984,991</b> |

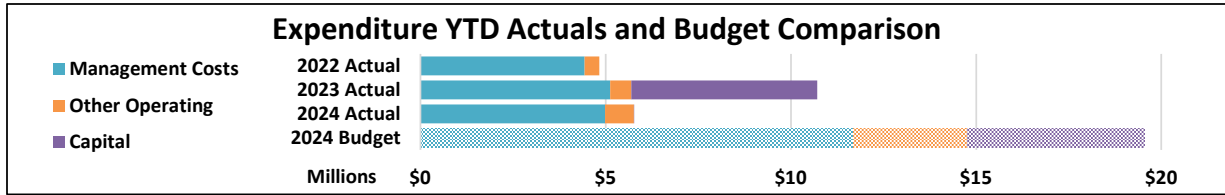
| Revenues              | Budget              | Actual              | % Budget |
|-----------------------|---------------------|---------------------|----------|
| Grants                | 4,105,099           | 535,894             | 13%      |
| Other                 | 913,976             | 771,989             | 84%      |
| Transfers-in          | 2,170,232           | 2,050,232           | 94%      |
| <b>Total Revenues</b> | <b>\$ 7,189,307</b> | <b>\$ 3,358,115</b> | 47%      |

| Expenditures                 | Budget               | Actual              | Committed           | % Budget |
|------------------------------|----------------------|---------------------|---------------------|----------|
| Administration               | 938,371              | 358,329             | -                   | 38%      |
| Community Connected Srv      | 3,508,991            | 930,978             | 611,361             | 44%      |
| Revitalization/Rehabilitator | 4,105,268            | 1,144,326           | 1,031,987           | 53%      |
| Housing Development          | 6,569,369            | 1,005,307           | 1,793,480           | 43%      |
| <b>Total Expenditures</b>    | <b>\$ 15,121,998</b> | <b>\$ 3,438,940</b> | <b>\$ 3,436,827</b> | 45%      |

| Cash Balances                 |                      |
|-------------------------------|----------------------|
| <b>Current</b>                | <b>\$ 12,565,767</b> |
| 30-40% Units                  | (3,014,694)          |
| Home Grant ARPA               | (1,281,755)          |
| Public Safety Homebuyers      | (300,000)            |
| Rental Rehab State Flex       | (424,540)            |
| CDBG and HOME Grants          | (345,464)            |
| Property Tax Relief           | (29,295)             |
| Strategic Funds               | (2,999,369)          |
| Rehabilitation                | (159,029)            |
| Revitalization                | (2,366,187)          |
| <b>Available Cash Balance</b> | <b>\$ 1,645,434</b>  |

**TRANSIT FUND (268)**

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



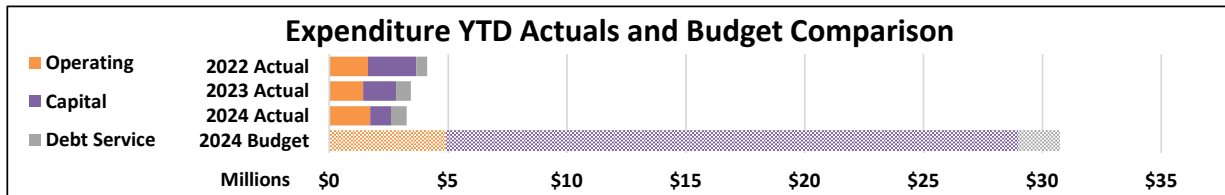
| Revenues              | Budget               | Actual              | % Budget   |
|-----------------------|----------------------|---------------------|------------|
| Federal Grants        | 3,632,802            | 2,930,148           | 81%        |
| State Operating       | 73,856               | -                   | 0%         |
| Transfers In (GF/STF) | 8,456,807            | -                   | 0%         |
| Miscellaneous         | -                    | 749,771             | -          |
| <b>Total Revenues</b> | <b>\$ 12,163,464</b> | <b>\$ 3,679,919</b> | <b>30%</b> |

| Expenditures              | Budget               | Actual              | Committed           | % Budget   |
|---------------------------|----------------------|---------------------|---------------------|------------|
| Mngmt. Operating Costs    | 11,696,918           | 4,977,502           | 7,261,765           | 105%       |
| Other Operating           | 3,066,582            | 781,750             | 892,309             | 55%        |
| Capital                   | 4,784,860            | 9,460               | -                   | 0%         |
| <b>Total Expenditures</b> | <b>\$ 19,548,361</b> | <b>\$ 5,768,712</b> | <b>\$ 8,154,074</b> | <b>71%</b> |

| Fund Balance - Budget Expectations |                     |
|------------------------------------|---------------------|
| Beginning Balance Jan 1            | \$10,724,781        |
| Less Restricted                    | (400,000)           |
| <b>Spendable Fund Balance</b>      | <b>10,324,781</b>   |
| Revenues                           | 12,163,464          |
| Expenditures                       | (19,548,361)        |
| <b>Budgeted Use of Reserves</b>    | <b>(7,384,896)</b>  |
| <b>Available Balance</b>           | <b>\$2,939,885</b>  |
| <b>Available Cash Balance</b>      | <b>\$ 4,949,981</b> |

**STORM DRAINAGE FUND (272)**

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



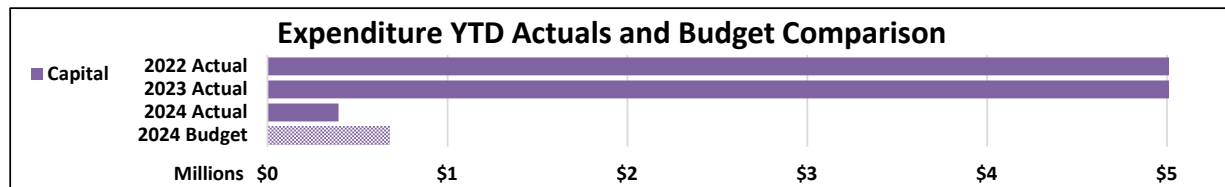
| Revenues              | Budget               | Actual              | % Budget   |
|-----------------------|----------------------|---------------------|------------|
| Taxes (Frontage)      | 13,517,970           | 7,971,019           | 59%        |
| Special Assessments   | 1,774,820            | 1,242,088           | 70%        |
| Miscellaneous         | 8,008,720            | 288,675             | 4%         |
| <b>Total Revenues</b> | <b>\$ 23,301,510</b> | <b>\$ 9,501,782</b> | <b>41%</b> |

| Expenditures              | Budget               | Actual              | Committed           | % Budget   |
|---------------------------|----------------------|---------------------|---------------------|------------|
| Operating                 | 4,927,994            | 1,716,981           | 168,694             | 38%        |
| Capital                   | 24,052,708           | 881,851             | 3,515,999           | 18%        |
| Debt Service              | 1,732,702            | 661,417             | -                   | 38%        |
| <b>Total Expenditures</b> | <b>\$ 30,713,404</b> | <b>\$ 3,260,249</b> | <b>\$ 3,684,692</b> | <b>23%</b> |

| Fund Balance - Budget Expectations |                      |
|------------------------------------|----------------------|
| Beginning Balance Jan 1            | \$14,039,004         |
| Less Restricted                    | -                    |
| <b>Spendable Fund Balance</b>      | <b>14,039,004</b>    |
| Revenues                           | 23,301,510           |
| Expenditures                       | (30,713,404)         |
| <b>Budgeted Use of Reserves</b>    | <b>(7,411,895)</b>   |
| <b>Available Balance</b>           | <b>\$6,627,109</b>   |
| <b>Available Cash Balance</b>      | <b>\$ 20,499,435</b> |

**PUBLIC SAFETY BOND FUND (593)**

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



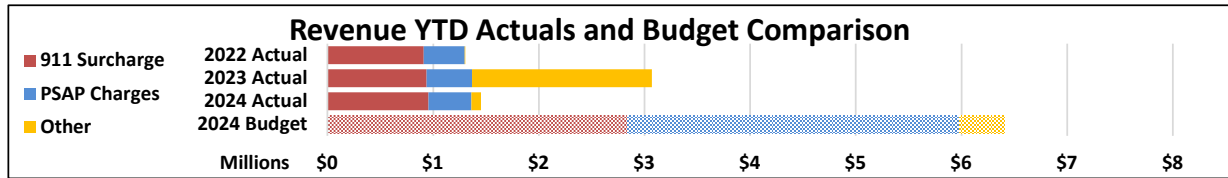
| Revenues              | Budget      | Actual           | % Budget |
|-----------------------|-------------|------------------|----------|
| Investment            | -           | 74,963           | -        |
| <b>Total Revenues</b> | <b>\$ -</b> | <b>\$ 74,963</b> | <b>-</b> |

| Expenditures              | Budget            | Actual            | Committed         | % Budget   |
|---------------------------|-------------------|-------------------|-------------------|------------|
| Capital                   | 678,673           | 393,314           | 281,793           | 99%        |
| <b>Total Expenditures</b> | <b>\$ 678,673</b> | <b>\$ 393,314</b> | <b>\$ 281,793</b> | <b>99%</b> |

| Fund Balance - Budget Expectations |                     |
|------------------------------------|---------------------|
| Beginning Balance Jan 1            | \$1,750,518         |
| Expenditures                       | (678,673)           |
| <b>Budgeted Use of Reserves</b>    | <b>(678,673)</b>    |
| <b>Available Balance</b>           | <b>\$1,071,845</b>  |
| <b>Available Cash Balance</b>      | <b>\$ 1,417,010</b> |

**911 DISPATCH FUND (290)**

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



| Revenues              | Budget              | Actual              | % Budget   |
|-----------------------|---------------------|---------------------|------------|
| 911 Surcharge Fees    | 2,843,820           | 954,423             | 34%        |
| Inter-governmental    | 317,128             | -                   | 0%         |
| PSAP Service Charges  | 3,134,320           | 406,693             | 13%        |
| Miscellaneous         | 109,170             | 91,720              | 84%        |
| <b>Total Revenues</b> | <b>\$ 6,404,438</b> | <b>\$ 1,452,835</b> | <b>23%</b> |

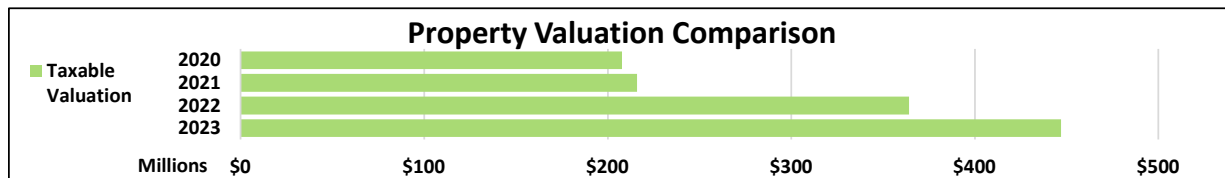
  

| Expenditures              | Budget              | Actual              | Committed         | % Budget   |
|---------------------------|---------------------|---------------------|-------------------|------------|
| Operating                 | 6,667,632           | 2,644,551           | 126,687           | 42%        |
| Capital                   | 24,500              | -                   | 23,676            | 97%        |
| <b>Total Expenditures</b> | <b>\$ 6,692,132</b> | <b>\$ 2,644,551</b> | <b>\$ 150,362</b> | <b>42%</b> |

| Fund Balance - Budget Expectations |                    |
|------------------------------------|--------------------|
| Beginning Balance Jan 1            | \$2,093,388        |
| Less Restricted                    | (43,537)           |
| <b>Spendable Fund Balance</b>      | <b>2,049,851</b>   |
| Revenues                           | 6,404,438          |
| Expenditures                       | (6,692,132)        |
| <b>Budgeted Use of Reserves</b>    | <b>(287,694)</b>   |
| <b>Available Balance</b>           | <b>\$1,762,157</b> |
| <b>Available Cash Balance</b>      | <b>\$ 803,547</b>  |

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

Description: Improvements funded by Tax Increment Financing.



| Revenues              | Budget              | Actual              | % Budget   |
|-----------------------|---------------------|---------------------|------------|
| Property Taxes        | 8,285,000           | 3,501,154           | 42%        |
| <b>Total Revenues</b> | <b>\$ 8,285,000</b> | <b>\$ 3,501,154</b> | <b>42%</b> |

| Expenditures              | Budget              | Actual              | Committed   | % Budget   |
|---------------------------|---------------------|---------------------|-------------|------------|
| Reimbursement             | 8,285,000           | 3,360,267           | -           | 41%        |
| <b>Total Expenditures</b> | <b>\$ 8,285,000</b> | <b>\$ 3,360,267</b> | <b>\$ -</b> | <b>41%</b> |

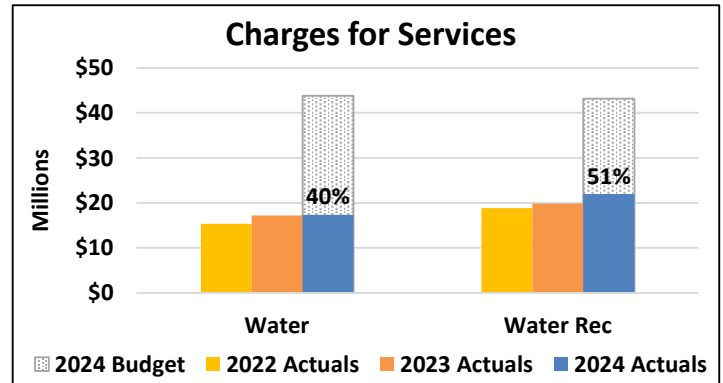
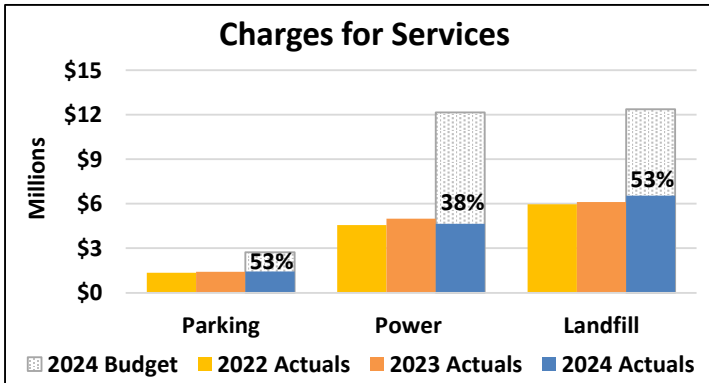
| Fund Balance - Budget Expectations |                  |
|------------------------------------|------------------|
| Beginning Balance Jan 1            | \$24,806         |
| Revenues                           | 8,285,000        |
| Expenditures                       | (8,285,000)      |
| <b>Budgeted Use of Reserves</b>    | <b>-</b>         |
| <b>Available Balance</b>           | <b>\$24,806</b>  |
| <b>Available Cash Balance</b>      | <b>\$ 50,000</b> |

**OUTSTANDING T.I.F. DISTRICTS**

| TIF #/Location                | Approved Plan Beginning - Ending Year | Base Equalized Taxable Valuation | Base Property Taxes | Current Equalized Taxable Valuation <sup>1</sup> | Current Property Taxes <sup>1</sup> | Increment Paid to Date | Total Reimb. Approved Project Costs (Less Financing Costs) |
|-------------------------------|---------------------------------------|----------------------------------|---------------------|--|-------------------------------------|------------------------|--|
| TIF #10 Lumber Exchange       | 2010-2030                             | 778,651                          | 15,363              | 24,647,465                                       | 442,668                             | 3,969,533              | 4,750,000  |
| TIF #11 Bancroft              | 2011-2031                             | 295,270                          | 5,826               | 3,626,245  | 65,127                              | 539,110                | 475,000  |
| TIF #12 DeKalb Lofts          | 2011-2031                             | 15,112,683                       | 298,173             | 30,587,910                                       | 549,359                             | 1,617,484              | 1,503,000  |
| TIF #13 Raven                 | 2012-2032                             | 4,571,705                        | 90,200              | 16,023,080                                       | 287,775                             | 1,556,738              | 2,287,000  |
| TIF #14 River Ramp/HGI        | 2012-2032                             | 1,691,952                        | 33,382              | 15,722,880                                       | 282,383                             | 1,918,629              | 2,224,000  |
| TIF #15 Sports Complex        | 2012-2032                             | 271,775                          | 5,362               | 55,521,420                                       | 997,165                             | 7,345,432              | 10,262,772 <sup>2</sup>                                    |
| TIF #16 Whittier Heights      | 2012-2032                             | 258,187                          | 5,094               | 22,736,255                                       | 408,343                             | 1,583,658              | 2,820,000  |
| TIF #18 Phillips Avenue Lofts | 2013-2033                             | 770,775                          | 15,207              | 10,142,865                                       | 182,166                             | 1,079,063              | 2,560,000  |
| TIF #20 Washington Square     | 2015-2035                             | 357,287                          | 7,049               | 24,503,825                                       | 440,089                             | 1,837,752              | 2,900,000  |
| TIF #21 Cascade (Phillips)    | 2017-2037                             | 396,256                          | 7,818               | 30,176,180                                       | 541,964                             | 1,594,086              | 4,100,000  |
| TIF #23 Foundation Park North | 2020-2040                             | 3,522,542                        | 86,197              | 159,236,890                                      | 3,217,222                           | 4,343,919              | 94,371,313   |
| TIF #24 Steel District        | 2021-2041                             | 1,591,054                        | 31,391              | 13,924,340                                       | 250,081                             | 125,115                | 21,508,407   |
| TIF #25 Cherapa Place         | 2021-2041                             | 24,102,300                       | 475,538             | 40,083,540                                       | 719,900                             | -                      | 25,375,592   |

<sup>1</sup> Values represent amounts levied in 2023 and payable in 2024.

<sup>2</sup> As of June 2024, TIF 15 has been fully expended.



**ENTERPRISE FUNDS**

|  | Power & Distribution Fund 656 | Public Parking Fund 665  | Landfill Fund 666         | Water Fund 675           | Water Reclamation Fund 677 |
|--|-------------------------------|--------------------------|---------------------------|--------------------------|----------------------------|
| Operating Revenue                                      | \$ 4,651,906                  | \$ 1,703,268             | \$ 6,564,635              | \$ 17,293,508            | \$ 21,975,839              |
| Operating Expenses                                     | (3,812,628)                   | (1,472,225)              | (5,906,892)               | (14,998,965)             | (15,647,446)               |
| Operating Income                                       | 839,278                       | 231,043                  | 657,743                   | 2,294,543                | 6,328,393                  |
| Adj. of Operating Income to Cash Flow Basis*           | 250,039                       | 414,937                  | 745,305                   | 5,821,809                | (1,769,307)                |
| <b>Cash Flows From Operating Activities</b>            | <b>1,089,317</b>              | <b>645,980</b>           | <b>1,403,048</b>          | <b>8,116,352</b>         | <b>4,559,086</b>           |
| Capital Activities                                     | (1,684,061)                   | -                        | (2,808,634)               | (4,233,914)              | (30,822,432)               |
| Transfers  | -                             | -                        | -                         | -                        | -                          |
| Financing (Debt) Activities                            | (729)                         | (228,733)                | (2,372)                   | (393,762)                | 31,689,244                 |
| <b>Cash Flows From Capital &amp; Related Financing</b> | <b>(1,684,790)</b>            | <b>(228,733)</b>         | <b>(2,811,006)</b>        | <b>(4,627,676)</b>       | <b>866,812</b>             |
| <b>Cash Flows From Investing Activities</b>            | <b>168,108</b>                | <b>89,342</b>            | <b>439,467</b>            | <b>527,312</b>           | <b>606,792</b>             |
| <b>Net increase (Decrease) in Cash</b>                 | <b>(427,365)</b>              | <b>506,589</b>           | <b>(968,491)</b>          | <b>4,015,988</b>         | <b>6,032,690</b>           |
| Cash and Cash Equivalents, Beginning January 1         | 9,123,351                     | 3,559,498                | 24,434,302                | 21,246,054               | 29,272,598                 |
| Cash and Cash Equivalents, Ending                      | 8,695,986                     | 4,066,087                | 23,465,811                | 25,262,042               | 35,305,288                 |
| Restricted Cash  | -                             | (1,862,220) <sup>1</sup> | (11,830,031) <sup>2</sup> | (5,676,981) <sup>1</sup> | -                          |
| <b>Available Cash and Cash Equivalents</b>             | <b>\$ 8,695,986</b>           | <b>\$ 2,203,867</b>      | <b>\$ 11,635,780</b>      | <b>\$ 19,585,061</b>     | <b>\$ 35,305,288</b>       |

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

<sup>1</sup> Debt Reserve

<sup>2</sup> Closure/Postclosure Costs

**INTERNAL SERVICE FUNDS**

**PERMANENT FUNDS**

|  | Centralized Facilities Fund 848 | Fleet Management Fund 851 | Health Insurance Fund 852 | Library Memorial Fund 482 | Cottam Memorial Fund 486 |
|--|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------|
| Cash and Cash Equivalents, Beginning     | \$ 6,617,585                    | \$ 7,966,231              | \$ 17,819,494             | \$ 45,410                 | \$ 5,804                 |
| Increase (Decrease)                      | (1,166,293)                     | 1,457,844                 | (601,249)                 | 824                       | 105                      |
| <b>Cash and Cash Equivalents, Ending</b> | <b>\$ 5,451,292</b>             | <b>\$ 9,424,075</b>       | <b>\$ 17,218,245</b>      | <b>\$ 46,234</b>          | <b>\$ 5,909</b>          |

|  | Worker's Comp Fund 855 | Enterprise Technology Fund 857 | Risk Management Fund 880 |
|--|------------------------|--------------------------------|--------------------------|
| Cash and Cash Equivalents, Beginning     | \$ 5,346,438           | \$ 2,606,259                   | \$ 3,632,649             |
| Increase (Decrease)                      | 910,884                | 2,645,363                      | (83,412)                 |
| <b>Cash and Cash Equivalents, Ending</b> | <b>\$ 6,257,322</b>    | <b>\$ 5,251,622</b>            | <b>\$ 3,549,237</b>      |

**2024 Capital Program Fund and Department Summary**

**June 30, 2024**

| <b>Fund/Department</b>                          | <b>Current Budget</b> | <b>Expensed</b>      | <b>Encumbered</b>     | <b>Balance</b>        | <b>% Expended &amp; Encumbered</b> |
|---|-----------------------|----------------------|-----------------------|-----------------------|------------------------------------|
| <b>Sales Tax</b>                                |                       |                      |                       |                       |                                    |
| <b>Highways &amp; Streets</b>                   | <b>149,962,025</b>    | <b>15,536,006</b>    | <b>46,495,813</b>     | <b>87,930,207</b>     | <b>41%</b>                         |
| Sales Tax                                       | 90,865,227            | 13,678,428           | 44,934,889            | 32,251,910            |                                    |
| Platting Fees                                   | 2,965,761             | -                    | -                     | 2,965,761             |                                    |
| ARPA  | 1,250,000             | 1,250,000            | -                     | -                     |                                    |
| County  | 450,000               | 132,862              | 47,762                | 269,376               |                                    |
| State & Federal Contributions/Grants            | 52,339,441            | 456,151              | 1,513,162             | 50,370,128            |                                    |
| Outside Contributions                           | 2,091,596             | 18,564               | 0                     | 2,073,032             |                                    |
| <b>Parks &amp; Recreation</b>                   | <b>71,320,558</b>     | <b>14,026,033</b>    | <b>25,418,855</b>     | <b>31,875,670</b>     | <b>55%</b>                         |
| Sales Tax                                       | 47,516,279            | 2,975,673            | 16,986,306            | 27,554,300            |                                    |
| ARPA  | 8,013,298             | 4,252,170            | 3,761,128             | -                     |                                    |
| State & Federal Contributions/Grants            | 1,041,810             | -                    | -                     | 1,041,810             |                                    |
| Outside Contributions                           | 14,749,170            | 6,798,189            | 4,671,421             | 3,279,560             |                                    |
| <b>Facilities Management</b>                    | <b>2,282,507</b>      | <b>2,182,174</b>     | <b>4,612</b>          | <b>95,721</b>         | <b>96%</b>                         |
| <b>Communications</b>                           | <b>483,963</b>        | <b>35,540</b>        | <b>196,987</b>        | <b>251,435</b>        | <b>48%</b>                         |
| <b>Health</b>                                   | <b>278,820</b>        | <b>181,942</b>       | <b>-</b>              | <b>96,878</b>         | <b>65%</b>                         |
| <b>Planning &amp; Development Services</b>      | <b>517,500</b>        | <b>215,996</b>       | <b>212,570</b>        | <b>88,934</b>         | <b>83%</b>                         |
| <b>Fire</b>                                     | <b>6,078,750</b>      | <b>1,888,304</b>     | <b>3,274,685</b>      | <b>915,761</b>        | <b>85%</b>                         |
| Sales Tax                                       | 5,974,750             | 1,784,304            | 3,274,685             | 915,761               |                                    |
| State Grant                                     | 104,000               | 104,000              | -                     | -                     |                                    |
| <b>Police</b>                                   | <b>2,454,728</b>      | <b>423,918</b>       | <b>1,147,174</b>      | <b>883,636</b>        | <b>64%</b>                         |
| <b>Library</b>                                  | <b>1,226,833</b>      | <b>421,321</b>       | <b>-</b>              | <b>805,512</b>        | <b>34%</b>                         |
| Sales Tax                                       | 1,161,833             | 405,071              | -                     | 756,762               |                                    |
| County Contributions                            | 65,000                | 16,250               | -                     | 48,750                |                                    |
| <b>Total Sales Tax</b>                          | <b>234,605,683</b>    | <b>34,911,233</b>    | <b>76,750,696</b>     | <b>122,943,754</b>    | <b>48%</b>                         |
| <b>Entertainment Tax</b>                        |                       |                      |                       |                       |                                    |
| Events Complex                                  | \$ 5,183,739          | \$ 483,607           | \$ 1,230,502          | \$ 3,469,630          | <b>33%</b>                         |
| Orpheum   | 1,369,260             | 346,410              | 126,044               | 896,806               | <b>35%</b>                         |
| Washington Pavilion                             | 8,424,522             | 2,810,857            | 3,761,233             | 1,852,432             | <b>78%</b>                         |
| Sioux Falls Stadium                             | 328,137               | 9,373                | 89,116                | 229,647               | <b>30%</b>                         |
| <b>Total Entertainment Tax</b>                  | <b>15,305,658</b>     | <b>3,650,248</b>     | <b>5,206,895</b>      | <b>6,448,515</b>      | <b>58%</b>                         |
| <b>Transit</b>                                  | <b>4,784,860</b>      | <b>9,460</b>         | <b>-</b>              | <b>4,775,400</b>      | <b>0%</b>                          |
| <b>Storm Drainage</b>                           | <b>24,052,708</b>     | <b>881,851</b>       | <b>3,515,999</b>      | <b>19,654,859</b>     | <b>18%</b>                         |
| Drainage Fees                                   | 16,084,089            | 846,271              | 3,481,994             | 11,755,824            |                                    |
| SRF Loan  | 7,968,620             | 35,580               | 34,005                | 7,899,035             |                                    |
| <b>911 Dispatch</b>                             | <b>24,500</b>         | <b>-</b>             | <b>23,676</b>         | <b>824</b>            | <b>97%</b>                         |
| <b>Public Safety Facility Bond Construction</b> | <b>678,673</b>        | <b>393,314</b>       | <b>281,793</b>        | <b>3,567</b>          | <b>99%</b>                         |
| <b>Electric Light</b>                           | <b>11,272,816</b>     | <b>1,684,061</b>     | <b>1,490,688</b>      | <b>8,098,067</b>      | <b>28%</b>                         |
| <b>Public Parking</b>                           | <b>165,000</b>        | <b>-</b>             | <b>-</b>              | <b>165,000</b>        | <b>0%</b>                          |
| <b>Sanitary Landfill</b>                        | <b>12,892,898</b>     | <b>2,808,634</b>     | <b>4,449,076</b>      | <b>5,635,188</b>      | <b>56%</b>                         |
| User Fees                                       | 12,292,898            | 2,808,634            | 4,449,076             | 5,035,188             |                                    |
| Grant   | 600,000               | -                    | -                     | 600,000               |                                    |
| <b>Water</b>                                    | <b>30,933,920</b>     | <b>4,233,914</b>     | <b>5,523,330</b>      | <b>21,176,676</b>     | <b>32%</b>                         |
| User Fees                                       | 24,245,915            | 2,490,018            | 4,830,729             | 16,925,169            |                                    |
| Platting Fees                                   | 920,000               | -                    | -                     | 920,000               |                                    |
| SRF Loan  | 5,768,005             | 1,743,896            | 692,602               | 3,331,507             |                                    |
| <b>Water Reclamation</b>                        | <b>290,037,502</b>    | <b>30,822,432</b>    | <b>97,100,246</b>     | <b>162,114,823</b>    | <b>44%</b>                         |
| User Fees                                       | 230,866,355           | 26,890,947           | 86,500,194            | 117,475,213           |                                    |
| ARPA  | 23,103,000            | -                    | -                     | 23,103,000            |                                    |
| SRF Loan  | 230,866,355           | 26,890,947           | 86,500,194            | 117,475,213           |                                    |
| Outside Contributions                           | 4,270,600             | -                    | 2,933,186             | 1,337,414             |                                    |
| <b>Facilities Management</b>                    | <b>6,775,132</b>      | <b>768,759</b>       | <b>181,409</b>        | <b>5,824,964</b>      | <b>14%</b>                         |
| <b>Fleet</b>                                    | <b>9,771,508</b>      | <b>2,573,908</b>     | <b>3,585,835</b>      | <b>3,611,764</b>      | <b>63%</b>                         |
| <b>Technology Revolving</b>                     | <b>1,400,440</b>      | <b>39,859</b>        | <b>385,429</b>        | <b>975,152</b>        | <b>30%</b>                         |
| <b>Total Capital (CIP &amp; OCEP)</b>           | <b>\$ 642,701,299</b> | <b>\$ 82,777,672</b> | <b>\$ 198,495,072</b> | <b>\$ 361,428,555</b> | <b>44%</b>                         |

2024 Capital Projects and Equipment Summary

June 30, 2024

| Proj. #                            | Project Description                         | Proj. Status | Approved Budget    | Supplements/ Transfers | Expensed          | Encumbered        | Balance           |
|------------------------------------|---|--------------|--------------------|------------------------|-------------------|-------------------|-------------------|
| <b>HIGHWAYS &amp; STREETS</b>      |   |              |                    |                        |                   |                   |                   |
| 11006                              | Arterial Street Improvements                |              | 18,081,761         | (8,301,000)            | -                 | -                 | 9,780,761         |
| 11012                              | Arterial Intersection Improvements          | I            | 1,265,370          | (780,000)              | 9,134             | 91,008            | 385,229           |
| 11064                              | Arrowhead Parkway Improvements              | I            | 33,076,275         | -                      | 93,738            | 296,283           | 32,686,255        |
| 11107                              | Tallgrass Avenue Improvements               | I            | 3,355,457          | 3,450,000              | 1,520,648         | 4,798,846         | 485,962           |
| 11108                              | 57th Street from Vets Pkwy to Six Mile Rd   | I            | 1,126,863          | 300,000                | 258,294           | 889,758           | 278,810           |
| 11109                              | Cliff Ave from 49th to 56th Street          | SC           | 43,168             | -                      | 3,505             | 34,188            | 5,475             |
| 11110                              | Sycamore from Benson to 60th St N           | D            | 103,430            | -                      | 2,329             | 1,142             | 99,959            |
| 11122                              | Cliff Avenue and 85th Street Area Imp       | C            | 34,106             | -                      | -                 | 7,854             | 26,252            |
| 11123                              | Westport Avenue Improvements                | PD           | 143,263            | -                      | 12,925            | 31,804            | 98,534            |
| 11127                              | 85th Street from Louise Ave to Minn Ave     | PD           | 11,839             | -                      | -                 | 11,238            | 601               |
| 11128                              | Ebenezer Ave from Madison St to 5th         | PD           | 4,480              | -                      | 984               | 2,846             | 650               |
| 11129                              | 85th Street from Sundowner to Heritage Pkwy | N            | -                  | 3,000,000              | 14,470            | -                 | 2,985,530         |
| 11130                              | Maple/Park Street Improvements              | PD           | -                  | 101,000                | -                 | 100,646           | 354               |
| 11132                              | Benson Road Improvements                    | N            | -                  | 750,000                | 61,145            | 685,184           | 3,671             |
| 11003                              | Major Street Reconstruction                 |              | 11,449,484         | (2,310,000)            | -                 | -                 | 9,139,484         |
| 11097                              | Minnesota Ave, Russell to 18th St           | I            | 468,248            | 350,000                | 197,326           | 263,223           | 357,699           |
| 11015                              | Collector Street Expansion                  | I            | 829,353            | 50,000                 | 31,408            | 809,884           | 38,061            |
| 11001                              | Concrete Pavement Restoration               | I            | 5,253,110          | 200,000                | 1,310,674         | 2,210,263         | 1,932,173         |
| 11002                              | School Dist/Park Site Coordination          | I            | 1,275,000          | (510,000)              | 10,000            | 538,662           | 216,338           |
| 11007                              | Downtown Area Street & Utility Improvements | I            | 1,914,565          | (50,000)               | 23,586            | 105,104           | 1,735,875         |
| 11008                              | Communications Network Upgrade              | PD           | 253,997            | -                      | 32,293            | 543               | 221,161           |
| 11009                              | Right-of-Way Acquisition                    | D            | 4,020,336          | (1,720,804)            | 701,150           | 1,595,382         | 3,000             |
| 11010                              | Traffic Signal Improvements                 | I            | 372,806            | 880,000                | 103,633           | 1,117,736         | 31,436            |
| 11011                              | Railroad Crossing Improvements              | I            | 384,883            | -                      | 61,254            | 236,748           | 86,881            |
| 11013                              | SDDOT Project Coordination                  | D            | 405,424            | 819,804                | 11,700            | 103,364           | 1,110,165         |
| 11014                              | Bridge & Retaining Wall Rehabilitation      | I            | 6,677,848          | 925,000                | 1,914,034         | 3,179,220         | 2,509,594         |
| 11016                              | 26th St & I-229 Area Improvements           | W            | 209,141            | -                      | -                 | 153,520           | 55,621            |
| 11017                              | 85th St & I-229 Improvements                | N            | 1,267,334          | -                      | 19,382            | 32,343            | 1,215,609         |
| 11018                              | ADA Improvements                            | I            | 1,854,296          | (45,000)               | 340,346           | 1,088,681         | 380,269           |
| 11027                              | Street Lights in Newly Developed Areas      | I            | 502,000            | (150,000)              | 113,446           | -                 | 238,554           |
| 11028                              | 60th Street North Improvements              | N            | 3,740              | -                      | 615               | 297               | 2,828             |
| 11029                              | 49th St Extension                           | SC           | 302,598            | -                      | 4,961             | 149,610           | 148,026           |
| 11030                              | LED Street Light Upgrade Program            | I            | 694,975            | -                      | 36,898            | 175,000           | 483,077           |
| 11066                              | Rail Yard Development                       | D            | 48,896             | 155,000                | 23,672            | 126,787           | 53,437            |
| 11067                              | Veterans Parkway Construction               | D            | 2,175,826          | 60,000                 | 95,053            | 110,892           | 2,029,881         |
| 11112                              | VP-Louise Ave from I29 to Western           | I            | 1,703              | 200,000                | -                 | -                 | 201,703           |
| 11113                              | VP-Western Ave from Western to Cliff        | I            | 9,077,098          | 200,000                | 1,133,608         | 7,395,423         | 748,067           |
| 11114                              | VP-Minn Ave from Western to Cliff           | I            | 1,908,235          | -                      | 5,033             | 1,896,063         | 7,139             |
| 11115                              | VP-Cliff Ave from Western to Cliff          | I            | 3,480,964          | -                      | 7,417             | 3,091,826         | 381,720           |
| 11116                              | VP-Southeastern from Cliff to Sycamore      | D            | -                  | 200,000                | 59,735            | -                 | 140,265           |
| 11117                              | VP-Sycamore from Cliff to Sycamore          | D            | -                  | 200,000                | 48,907            | -                 | 151,093           |
| 11120                              | So Vet Parkway Construction                 | I            | 4,165,568          | -                      | 224,477           | 1,188,025         | 2,753,065         |
| 11073                              | Core Neighborhood Reconstruction            | I            | 5,086,328          | (975,000)              | 429,208           | 3,269,862         | 412,259           |
| 11074                              | Surface Treatment Program                   | I            | 2,115,103          | 320,000                | 90,700            | 1,931,833         | 412,570           |
| 11075                              | Pedestrian & Bicycle Improvements           | I            | 390,756            | 100,000                | 29,117            | 449,543           | 12,096            |
| 11076                              | 41st St Improvements                        | I            | 391,412            | 300,000                | 86,226            | 398,307           | 206,879           |
| 11079                              | Asphalt Street Rehabilitation               | I            | 8,363,130          | 1,050,000              | 3,695,342         | 5,428,808         | 288,981           |
| 11080                              | Marion Road from I90 to the North           | I            | 1,409,787          | 380,000                | 731,284           | 906,514           | 151,989           |
| 11086                              | Bridge Reconstruction Program               | I            | 26,040,347         | -                      | 2,995,779         | 4,143,939         | 18,900,629        |
| 11088                              | Salt Storage Facility                       | I            | 1,068,649          | -                      | 59,616            | 797,761           | 211,271           |
| 11098                              | Benson Rd & I-229 Area Improvements         | I            | 948,514            | -                      | 115,522           | 305,850           | 527,143           |
| 11099                              | Minnesota Avenue & I229 Improvements        | PD           | 362,881            | 150,000                | 18,430            | 156,357           | 338,093           |
| 11100                              | Cliff Ave & I-229 Improvements              | PD           | 473,032            | -                      | 6,296             | 52,598            | 414,137           |
| 11104                              | 33rd Street Improvements                    | D            | 30,475             | -                      | -                 | 30,475            | -                 |
| 11111                              | Tallgrass from I29 to Western               | D            | 3,360              | 200,000                | 11,015            | 9,000             | 183,345           |
| 11125                              | ADA Transition Plan Improvements            | I            | 734,048            | 150,000                | 87,183            | 91,762            | 705,103           |
| 11126                              | Pole Replacement Program                    | I            | 306,764            | -                      | 5,889             | -                 | 300,875           |
| 11131                              | 72nd Street North Area Improvements         | I            | -                  | 76,000                 | 685               | 73,660            | 1,655             |
| <b>Total Capital Projects</b>      |   |              | <b>163,968,020</b> | <b>(275,000)</b>       | <b>16,850,068</b> | <b>50,565,662</b> | <b>96,277,289</b> |
|                                    | Arrow/Message Boards                        |              | 45,958             | -                      | -                 | -                 | 45,958            |
|                                    | Asphalt Equipment                           |              | 155,000            | -                      | -                 | 149,220           | 5,780             |
|                                    | Street Repair Equipment                     |              | 125,885            | -                      | -                 | 92,394            | 33,491            |
|                                    | GPS Collector                               |              | 30,000             | -                      | 30,815            | -                 | (815)             |
|                                    | Heavy Equipment Attachments                 |              | 31,868             | -                      | -                 | -                 | 31,868            |
|                                    | Snow Gates                                  |              | 40,000             | -                      | -                 | -                 | 40,000            |
|                                    | Traffic Control Equipment                   |              | 162,620            | -                      | 52,140            | -                 | 110,480           |
|                                    | Trailer                                     |              | 15,000             | -                      | -                 | -                 | 15,000            |
| <b>Total Capital Equipment</b>     |   |              | <b>606,331</b>     | <b>-</b>               | <b>82,955</b>     | <b>241,614</b>    | <b>281,762</b>    |
| <b>Total Highway &amp; Streets</b> |   |              | <b>164,574,351</b> | <b>(275,000)</b>       | <b>16,933,023</b> | <b>50,807,277</b> | <b>96,559,051</b> |

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

2024 Capital Projects and Equipment Summary

June 30, 2024

| Proj. #  | Project Description                     | Proj. Status | Approved Budget   | Supplements/ Transfers | Expensed          | Encumbered        | Balance           |
|--|---|--------------|-------------------|------------------------|-------------------|-------------------|-------------------|
| <b>PARKS &amp; RECREATION</b>                          |   |              |                   |                        |                   |                   |                   |
| 14001  | Falls Park Development                  | I            | 17,942,856        | -                      | 4,830,260         | 12,763,749        | 348,847           |
| 14008  | Park Land Acquisition                   | PD           | 3,155,489         | -                      | 276,984           | 385,075           | 2,493,431         |
| 14009  | Aquatic Improvements                    | D            | 8,448,557         | 9,050,000              | 808,182           | 2,093,794         | 14,596,582        |
| 14013  | Harmodon Park Improvements              | C            | 10,276            | -                      | -                 | -                 | 10,276            |
| 14014  | River Greenway Improvements             | I            | 11,305,289        | -                      | 4,448,208         | 5,454,897         | 1,402,184         |
| 14022  | Development of Play Structures          | N            | 571,000           | -                      | -                 | 59,862            | 511,138           |
| 14026  | Zoo Master Plan Improvements            | I            | 3,424,564         | -                      | 2,198,426         | 707,491           | 518,647           |
| 14039  | Family Park Improvements                | D            | 5,896             | -                      | 455               | -                 | 5,441             |
| 14068  | ADA Transition Plan Improvements        | I            | 44,177            | -                      | 15,664            | 10,718            | 17,795            |
| 14071  | Space Needs Study                       | N            | 300,000           | -                      | -                 | 49,260            | 250,740           |
| 14072  | Elmwood Golf Course Clubhouse           | D            | 4,230,662         | -                      | 36,571            | 96,968            | 4,097,123         |
| 14079  | Greenway and Trail Improvements         | D            | 2,514,373         | -                      | 36,000            | 161,055           | 2,317,318         |
| 14080  | Neighborhood Park Improvements          | D            | 160,329           | -                      | -                 | 28,269            | 132,060           |
| 14081  | Cyclical Park Infra Improvements        | I            | 2,273,269         | -                      | 350,551           | 728,499           | 1,194,220         |
| 14082  | Community/Regional Park Improvement     | I            | 4,551,963         | -                      | 635,535           | 1,362,090         | 2,554,339         |
| 14084  | Park & Rec System Master Plan           | N            | 175,000           | -                      | -                 | -                 | 175,000           |
| <b>Total Capital Projects</b>                          |   |              | <b>59,113,700</b> | <b>9,050,000</b>       | <b>13,636,836</b> | <b>23,901,725</b> | <b>30,625,139</b> |
| Vehicles   |   |              | 1,179,671         | -                      | 108,050           | 853,252           | 218,369           |
| Ball Field Equipment                                   |   |              | 150,967           | -                      | 75,967            | -                 | 75,000            |
| Landscape Equipment                                    |   |              | 849,918           | -                      | 88,421            | 449,759           | 311,738           |
| Great Bear Equipment                                   |   |              | 360,000           | -                      | -                 | 99,616            | 260,384           |
| Tree Removal Equipment                                 |   |              | 178,302           | -                      | 103,302           | 81,101            | (6,101)           |
| Great Plains Zoo Equipment                             |   |              | 331,000           | -                      | -                 | 33,403            | 297,597           |
| Other Equipment  |   |              | 107,000           | -                      | 13,456            | -                 | 93,544            |
| <b>Total Capital Equipment</b>                         |   |              | <b>3,156,858</b>  | <b>-</b>               | <b>389,196</b>    | <b>1,517,130</b>  | <b>1,250,532</b>  |
| <b>Total Parks &amp; Recreation</b>                    |   |              | <b>62,270,558</b> | <b>9,050,000</b>       | <b>14,026,033</b> | <b>25,418,855</b> | <b>31,875,671</b> |
| <b>FIRE</b>  |   |              |                   |                        |                   |                   |                   |
| 09017  | Public Safety Training Center           | I            | 1,304,774         | -                      | 419,865           | 338,337           | 546,573           |
| <b>Total Capital Projects</b>                          |   |              | <b>1,304,774</b>  | <b>-</b>               | <b>419,865</b>    | <b>338,337</b>    | <b>546,573</b>    |
| Alerting System  |   |              | 935,909           | -                      | 265,102           | 727,211           | (56,404)          |
| EMS Vehicles/Equipment                                 |   |              | 805,561           | -                      | 468,499           | 260,836           | 76,226            |
| Fire Apparatus Vehicles                                |   |              | 3,052,207         | -                      | 772,597           | 2,097,901         | 181,709           |
| Fitness Equipment                                      |   |              | 27,000            | -                      | 29,237            | -                 | (2,237)           |
| Hazmat Equipment                                       |   |              | 169,000           | -                      | 162,118           | -                 | 6,882             |
| Helmet Washer  |   |              | 35,000            | -                      | 29,800            | -                 | 5,200             |
| Radios   |   |              | 73,000            | -                      | -                 | -                 | 73,000            |
| Rescue Equipment                                       |   |              | 209,000           | -                      | 23,319            | 122,793           | 62,888            |
| SCBA Equipment   |   |              | 81,676            | -                      | 85,371            | -                 | (3,695)           |
| Tower Air Conditioning                                 |   |              | 24,500            | -                      | -                 | 23,676            | 824               |
| Trailer  |   |              | 4,811             | -                      | -                 | -                 | 4,811             |
| Training Props   |   |              | 10,000            | -                      | -                 | -                 | 10,000            |
| Warning Sirens   |   |              | 49,485            | -                      | 25,710            | 9,400             | 14,375            |
| <b>Total Capital Equipment</b>                         |   |              | <b>5,477,149</b>  | <b>-</b>               | <b>1,861,753</b>  | <b>3,241,817</b>  | <b>373,579</b>    |
| <b>Total Fire</b>                                      |   |              | <b>6,781,923</b>  | <b>-</b>               | <b>2,281,618</b>  | <b>3,580,154</b>  | <b>920,152</b>    |
| <b>POLICE</b>  |   |              |                   |                        |                   |                   |                   |
| Digital Storage/Recorder/Camera                        |   |              | 605,976           | -                      | 99,662            | 1,533             | 504,781           |
| Other Equipment  |   |              | 116,200           | -                      | -                 | -                 | 116,200           |
| K-9 Dog  |   |              | 34,000            | -                      | -                 | -                 | 34,000            |
| Patrol Vehicles  |   |              | 1,640,721         | -                      | 311,370           | 1,139,197         | 190,155           |
| Radios   |   |              | 57,831            | -                      | 12,887            | 6,444             | 38,500            |
| <b>Total Capital Equipment</b>                         |   |              | <b>2,454,728</b>  | <b>-</b>               | <b>423,918</b>    | <b>1,147,174</b>  | <b>883,636</b>    |
| <b>Total Police</b>                                    |   |              | <b>2,454,728</b>  | <b>-</b>               | <b>423,918</b>    | <b>1,147,174</b>  | <b>883,636</b>    |
| <b>FACILITIES MANAGEMENT</b>                           |   |              |                   |                        |                   |                   |                   |
| 06012  | Centralized Facilities Improvements     | I            | 6,004,073         | 225,000                | 706,189           | 77,698            | 5,445,185         |
| 06015  | LEC Chiller Replacement                 | SC           | 88,348            | -                      | -                 | -                 | 88,348            |
| 06016  | Centralized Facilities Land Acquisition |              | 2,274,663         | -                      | 2,180,593         | -                 | 94,070            |
| <i>Future NE Fire Station (Maple &amp; Paddington)</i> |   |              |                   |                        | <i>2,180,593</i>  | <i>-</i>          |                   |
| <b>Total Capital Projects</b>                          |   |              | <b>8,367,084</b>  | <b>225,000</b>         | <b>2,886,782</b>  | <b>77,698</b>     | <b>5,627,603</b>  |
| EV Charger   |   |              | 100,000           | -                      | -                 | -                 | 100,000           |
| Maintenance Equipment                                  |   |              | 105,000           | -                      | 54,950            | -                 | 50,050            |
| Pickup /Van/Utility Vehicles/Trailers                  |   |              | 235,555           | -                      | 9,200             | 108,323           | 118,032           |
| Uninterruptable Power Supply - LEC                     |   |              | 25,000            | -                      | -                 | -                 | 25,000            |
| <b>Total Capital Equipment</b>                         |   |              | <b>465,555</b>    | <b>-</b>               | <b>64,150</b>     | <b>108,323</b>    | <b>293,082</b>    |
| <b>Total Facilities Management</b>                     |   |              | <b>8,832,639</b>  | <b>225,000</b>         | <b>2,950,932</b>  | <b>186,021</b>    | <b>5,920,685</b>  |

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**2024 Capital Projects and Equipment Summary**

**June 30, 2024**

| Proj. #                                    | Project Description                              | Proj. Status | Approved Budget   | Supplements/ Transfers | Expensed         | Encumbered       | Balance          |
|--|--|--------------|-------------------|------------------------|------------------|------------------|------------------|
| <b>COMMUNICATIONS</b>                      |  |              |                   |                        |                  |                  |                  |
|  | Presentation/Production Equipment                |              | 483,963           | -                      | 35,540           | 196,987          | 251,435          |
|  | <b>Total Capital Equipment</b>                   |              | <b>483,963</b>    | <b>-</b>               | <b>35,540</b>    | <b>196,987</b>   | <b>251,435</b>   |
|  | <b>Total Communications</b>                      |              | <b>483,963</b>    | <b>-</b>               | <b>35,540</b>    | <b>196,987</b>   | <b>251,435</b>   |
| <b>HEALTH</b>                              |  |              |                   |                        |                  |                  |                  |
|  | Clinic Equipment                                 |              | 153,820           | -                      | 87,920           | -                | 65,900           |
|  | Pickup (2)                                       |              | 110,000           | -                      | 94,022           | -                | 15,978           |
|  | Utility Vehicle                                  |              | 15,000            | -                      | -                | -                | 15,000           |
|  | <b>Total Capital Equipment</b>                   |              | <b>278,820</b>    | <b>-</b>               | <b>181,942</b>   | <b>-</b>         | <b>96,878</b>    |
|  | <b>Total Health</b>                              |              | <b>278,820</b>    | <b>-</b>               | <b>181,942</b>   | <b>-</b>         | <b>96,878</b>    |
| <b>LIBRARY</b>                             |  |              |                   |                        |                  |                  |                  |
|  | Audio Visual Equipment                           |              | 45,539            | -                      | -                | -                | 45,539           |
|  | Checkout Equipment                               |              | 24,944            | -                      | 24,944           | -                | -                |
|  | Material Handlers                                |              | 124,132           | -                      | -                | -                | 124,132          |
|  | Print & AV Materials                             |              | 857,218           | -                      | 396,377          | -                | 460,841          |
|  | Shelving   |              | 100,000           | -                      | -                | -                | 100,000          |
|  | Van  |              | 75,000            | -                      | -                | -                | 75,000           |
|  | <b>Total Capital Equipment</b>                   |              | <b>1,226,833</b>  | <b>-</b>               | <b>421,321</b>   | <b>-</b>         | <b>805,512</b>   |
|  | <b>Total Library</b>                             |              | <b>1,226,833</b>  | <b>-</b>               | <b>421,321</b>   | <b>-</b>         | <b>805,512</b>   |
| <b>PLANNING &amp; DEVELOPMENT SERVICES</b> |  |              |                   |                        |                  |                  |                  |
| 16001                                      | Sculpture Walk                                   | N            | 70,000            | -                      | 20,000           | -                | 50,000           |
| 16002                                      | Core Façade Revitalization                       | I            | 295,000           | -                      | 195,000          | 100,000          | -                |
|  | <b>Total Capital Projects</b>                    |              | <b>365,000</b>    | <b>-</b>               | <b>215,000</b>   | <b>100,000</b>   | <b>50,000</b>    |
|  | Pickup (3)                                       |              | 152,500           | -                      | 996              | 112,570          | 38,933           |
|  | <b>Total Capital Equipment</b>                   |              | <b>152,500</b>    | <b>-</b>               | <b>996</b>       | <b>112,570</b>   | <b>38,933</b>    |
|  | <b>Total Planning &amp; Development Services</b> |              | <b>517,500</b>    | <b>-</b>               | <b>215,996</b>   | <b>212,570</b>   | <b>88,933</b>    |
| <b>ENTERTAINMENT VENUES</b>                |  |              |                   |                        |                  |                  |                  |
| <b>Events Complex</b>                      |  |              |                   |                        |                  |                  |                  |
| 13001                                      | Arena Building Improvements                      | N            | 200,000           | -                      | -                | -                | 200,000          |
| 13005                                      | Convention Center Building Improvements          | I            | 912,036           | -                      | 177,176          | 533,520          | 201,340          |
| 13014                                      | Events Center Improvements                       | I            | 1,817,203         | -                      | 5,210            | 387,689          | 1,424,304        |
| 13013                                      | Sioux Falls Stadium Improvements                 | D            | 287,137           | -                      | 578              | 74,513           | 212,047          |
|  | <b>Total Capital Projects</b>                    |              | <b>3,216,376</b>  | <b>-</b>               | <b>182,964</b>   | <b>995,722</b>   | <b>2,037,690</b> |
|  | Arena Equipment                                  |              | 196,900           | -                      | -                | 178,900          | 18,000           |
|  | Convention Center Equipment                      |              | 284,000           | -                      | 86,622           | -                | 197,378          |
|  | Events Center Equipment                          |              | 1,773,600         | -                      | 214,600          | 130,393          | 1,428,608        |
|  | Sioux Falls Stadium Equipment                    |              | 41,000            | -                      | 8,796            | 14,603           | 17,601           |
|  | <b>Total Capital Equipment</b>                   |              | <b>2,295,500</b>  | <b>-</b>               | <b>310,017</b>   | <b>323,896</b>   | <b>1,661,587</b> |
|  | <b>Total Events Complex</b>                      |              | <b>5,511,876</b>  | <b>-</b>               | <b>492,981</b>   | <b>1,319,618</b> | <b>3,699,278</b> |
| <b>Washington Pavilion/Orpheum Theater</b> |  |              |                   |                        |                  |                  |                  |
| 13003                                      | Washington Pavilion Building Improvements        | I            | 6,311,541         | 350,000                | 2,149,873        | 2,767,827        | 1,743,841        |
| 13002                                      | Orpheum Building Improvements                    | I            | 1,066,070         | -                      | 345,861          | 126,044          | 594,165          |
|  | <b>Total Capital Projects</b>                    |              | <b>7,377,611</b>  | <b>350,000</b>         | <b>2,495,734</b> | <b>2,893,871</b> | <b>2,338,006</b> |
|  | Washington Pavilion Equipment                    |              | 1,762,981         | -                      | 660,984          | 993,406          | 108,591          |
|  | Orpheum Theater Equipment                        |              | 303,190           | -                      | 549              | -                | 302,641          |
|  | <b>Total Capital Equipment</b>                   |              | <b>2,066,171</b>  | <b>-</b>               | <b>661,533</b>   | <b>993,406</b>   | <b>411,232</b>   |
|  | <b>Total Entertainment Venues</b>                |              | <b>14,955,658</b> | <b>350,000</b>         | <b>3,650,248</b> | <b>5,206,895</b> | <b>6,448,515</b> |
| <b>TRANSIT</b>                             |  |              |                   |                        |                  |                  |                  |
| 29012                                      | Transit Office Remodel                           | D            | 2,434,860         | -                      | 9,460            | -                | 2,425,400        |
| 29013                                      | Transit Facilities Improvements                  | D            | 900,000           | -                      | -                | -                | 900,000          |
|  | <b>Total Capital Projects</b>                    |              | <b>3,334,860</b>  | <b>-</b>               | <b>9,460</b>     | <b>-</b>         | <b>3,325,400</b> |
|  | Bus Shelter (9)                                  |              | 250,000           | -                      | -                | -                | 250,000          |
|  | Bus (7)  |              | 1,200,000         | -                      | -                | -                | 1,200,000        |
|  | <b>Total Capital Equipment</b>                   |              | <b>1,450,000</b>  | <b>-</b>               | <b>-</b>         | <b>-</b>         | <b>1,450,000</b> |
|  | <b>Total Transit</b>                             |              | <b>4,784,860</b>  | <b>-</b>               | <b>9,460</b>     | <b>-</b>         | <b>4,775,400</b> |

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**2024 Capital Projects and Equipment Summary**

**June 30, 2024**

| Proj. #   | Project Description                       | Proj. Status | Approved Budget   | Supplements/ Transfers | Expensed         | Encumbered       | Balance           |
|---|---|--------------|-------------------|------------------------|------------------|------------------|-------------------|
| <b>HIGHWAYS &amp; STREETS - STORM DRAINAGE</b>      |   |              |                   |                        |                  |                  |                   |
| 11020   | Drainage Improvements in Developing Areas | I            | 4,865,928         | -                      | (194,212)        | 56,198           | 5,003,942         |
| 11021   | Sump Pump Collection Systems              | I            | 575,866           | -                      | 340,007          | 87,317           | 148,542           |
| 11022   | Unforeseen Drainage Improvements          | I            | 512,384           | -                      | 5,910            | 6,620            | 499,855           |
| 11023   | Drainage Conveyance Improvements          | I            | 3,025,096         | (525,000)              | 75,936           | 243,506          | 2,180,654         |
| 11026   | Covell Area Basin Drainage Improvements   | D            | 78,427            | -                      | 16,200           | -                | 62,227            |
| 11046   | Non-point Bank Stabilization              | SC           | 7,904,667         | -                      | 35,580           | 30,846           | 7,838,241         |
| 11065   | Indian Mound Retaining Wall Rehab         | D            | 145,978           | -                      | 5,408            | 22,882           | 117,688           |
| 11078   | Flood Control System Improvements         | I            | 839,925           | -                      | 41,241           | 538,691          | 259,993           |
| 11087   | Regional Storm Water Analysis & Imp       | I            | 2,447,561         | -                      | 77,346           | 299,245          | 2,070,971         |
| 11121   | Opportune Acquisition for Drainage        | D            | 1,180,047         | -                      | 450,650          | 382              | 729,015           |
| <b>Total Capital Projects</b>                       |   |              | <b>21,575,879</b> | <b>(525,000)</b>       | <b>854,066</b>   | <b>1,285,686</b> | <b>18,911,127</b> |
| SCADA Equipment                                     |   |              | 48,378            | -                      | -                | -                | 48,378            |
| Trailer   |   |              | 50,000            | -                      | -                | 46,000           | 4,000             |
| Truck, Dump   |   |              | 225,000           | -                      | -                | -                | 225,000           |
| <b>Total Capital Equipment</b>                      |   |              | <b>323,378</b>    | <b>-</b>               | <b>-</b>         | <b>46,000</b>    | <b>277,378</b>    |
| <b>Total Highway &amp; Streets - Storm Drainage</b> |   |              | <b>21,899,257</b> | <b>(525,000)</b>       | <b>854,066</b>   | <b>1,331,686</b> | <b>19,188,505</b> |
| <b>PUBLIC PARKING</b>                               |   |              |                   |                        |                  |                  |                   |
| 19001   | Parking Lot & Parking Ramp Improvements   | N            | 65,000            | -                      | -                | -                | 65,000            |
| <b>Total Capital Projects</b>                       |   |              | <b>65,000</b>     | <b>-</b>               | <b>-</b>         | <b>-</b>         | <b>65,000</b>     |
| Vehicles  |   |              | 100,000           | -                      | -                | -                | 100,000           |
| <b>Total Capital Equipment</b>                      |   |              | <b>100,000</b>    | <b>-</b>               | <b>-</b>         | <b>-</b>         | <b>100,000</b>    |
| <b>Total Public Parking</b>                         |   |              | <b>165,000</b>    | <b>-</b>               | <b>-</b>         | <b>-</b>         | <b>165,000</b>    |
| <b>ELECTRIC LIGHT</b>                               |   |              |                   |                        |                  |                  |                   |
| 20001   | Unforeseen Electrical System Replacement  | N            | 621,391           | -                      | 52,485           | -                | 568,906           |
| 20002   | Circuit Improvements                      | I            | 3,971,888         | -                      | 1,588,660        | 1,318,172        | 1,065,056         |
| 20005   | Light & Power Facility Improvements       | D            | 6,291,863         | -                      | 23,166           | 47,805           | 6,220,892         |
| 20006   | Wood Pole Improvements                    | N            | 407,209           | -                      | 5,418            | 39,191           | 362,600           |
| <b>Total Capital Projects</b>                       |   |              | <b>11,292,351</b> | <b>-</b>               | <b>1,669,728</b> | <b>1,405,168</b> | <b>8,217,454</b>  |
| Forklift  |   |              | 55,000            | -                      | -                | -                | 55,000            |
| Skidloader  |   |              | 75,000            | -                      | -                | -                | 75,000            |
| Trucks/Trailers                                     |   |              | 181,666           | -                      | 31,666           | 113,922          | 36,078            |
| Transmitter Equipment                               |   |              | 10,000            | -                      | -                | -                | 10,000            |
| <b>Total Capital Equipment</b>                      |   |              | <b>321,666</b>    | <b>-</b>               | <b>31,666</b>    | <b>113,922</b>   | <b>176,078</b>    |
| <b>Total Electric Light</b>                         |   |              | <b>11,614,017</b> | <b>-</b>               | <b>1,701,394</b> | <b>1,519,090</b> | <b>8,393,532</b>  |
| <b>SANITARY LANDFILL</b>                            |   |              |                   |                        |                  |                  |                   |
| 21001   | Leachate Recirculation                    | I            | 3,117,094         | 1,000,000              | 448,710          | 302,184          | 3,366,200         |
| 21004   | Building Improvements                     | I            | 6,238,902         | (400,000)              | 1,873,089        | 2,911,197        | 1,054,615         |
| 21007   | Relocation of Wall Lake Drainageway       | I            | 890,000           | 310,000                | 393,290          | 571,071          | 235,639           |
| 21011   | Sanitary Landfill Expansion               | I            | 221,903           | (85,000)               | 17,961           | 37,839           | 81,102            |
| 21012   | Landfill Closure                          | I            | 770,000           | -                      | 48,250           | 571,071          | 150,679           |
| <b>Total Capital Projects</b>                       |   |              | <b>11,462,898</b> | <b>600,000</b>         | <b>2,781,301</b> | <b>4,393,363</b> | <b>4,888,235</b>  |
| Floor Sweeper                                       |   |              | 30,000            | -                      | 27,334           | -                | 2,666             |
| Material Handler                                    |   |              | 300,000           | -                      | -                | -                | 300,000           |
| SCDA Equipment                                      |   |              | 400,000           | -                      | -                | -                | 400,000           |
| Trash Pump (2)                                      |   |              | 100,000           | -                      | -                | 55,713           | 44,287            |
| <b>Total Capital Equipment</b>                      |   |              | <b>830,000</b>    | <b>-</b>               | <b>27,334</b>    | <b>55,713</b>    | <b>746,953</b>    |
| <b>Total Sanitary Landfill</b>                      |   |              | <b>12,292,898</b> | <b>600,000</b>         | <b>2,808,634</b> | <b>4,449,076</b> | <b>5,635,188</b>  |

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**2024 Capital Projects and Equipment Summary**

**June 30, 2024**

| Proj. #                            | Project Description                         | Proj. Status | Approved Budget    | Supplements/ Transfers | Expensed          | Encumbered        | Balance            |
|------------------------------------|---|--------------|--------------------|------------------------|-------------------|-------------------|--------------------|
| <b>WATER</b>                       |   |              |                    |                        |                   |                   |                    |
| 22001                              | Land Acquisition                            | PD           | 50,000             | -                      | -                 | -                 | 50,000             |
| 22002                              | Other Mains, Unforeseen Water Projects      | I            | 411,185            | -                      | 23,134            | 62,069            | 325,982            |
| 22003                              | City Wide Water Main Replacements           | I            | 1,995,544          | 800,000                | 296,645           | 1,456,785         | 1,042,114          |
| 22005                              | Water Purification Building Improvements    | I            | 1,291,337          | -                      | 607,118           | 221,114           | 463,105            |
| 22007                              | Water Collector Well Improvements           | I            | 5,909,149          | -                      | 1,744,521         | 791,720           | 3,372,908          |
| 22011                              | Foundation Park Water Main                  | C            | 448,397            | -                      | -                 | 308,110           | 140,287            |
| 22012                              | Lewis & Clark Regional Water Supply         | C            | 1,164,233          | -                      | -                 | -                 | 1,164,233          |
| 22061                              | Water Purification Master Plan              | PD           | 3,616              | -                      | -                 | -                 | 3,616              |
| 22062                              | Water Storage Improvements                  | I            | 1,950,000          | -                      | 18,600            | 1,454,070         | 477,330            |
| <b>Total Capital Projects</b>      |   |              | <b>13,223,461</b>  | <b>800,000</b>         | <b>2,690,018</b>  | <b>4,293,868</b>  | <b>7,039,575</b>   |
| Meters, AMR, DCU Equipment         |   |              | 2,492,339          | -                      | 523,023           | 16,784            | 1,952,532          |
| Other Equipment                    |   |              | 239,250            | -                      | 61,876            | 29,382            | 147,992            |
| Field Equipment/Attachments        |   |              | 60,000             | -                      | 36,150            | 6,521             | 17,329             |
| Lab Equipment                      |   |              | 220,000            | -                      | -                 | -                 | 220,000            |
| SCADA Equipment                    |   |              | 190,274            | -                      | 34,760            | 12,208            | 143,306            |
| Trucks                             |   |              | 197,936            | -                      | 146,834           | 43,070            | 8,032              |
| VFD Well/Actuators/Pumps           |   |              | 325,000            | -                      | 29,598            | -                 | 295,402            |
| <b>Total Capital Equipment</b>     |   |              | <b>3,724,799</b>   | <b>-</b>               | <b>832,241</b>    | <b>107,965</b>    | <b>2,784,594</b>   |
| <b>Total Water</b>                 |   |              | <b>16,948,260</b>  | <b>800,000</b>         | <b>3,522,259</b>  | <b>4,401,833</b>  | <b>9,824,168</b>   |
| <b>WATER RECLAMATION</b>           |   |              |                    |                        |                   |                   |                    |
| 23001                              | Sanitary Sewers - Other Mains               | I            | 2,196,125          | (250,000)              | 132,149           | 658,386           | 1,155,590          |
| 23002                              | Pipe Lining Project                         | I            | 1,466,012          | -                      | 36,486            | 1,252,097         | 177,429            |
| 23003                              | Manhole Rehabilitation Project              | N            | 219,000            | -                      | -                 | -                 | 219,000            |
| 23004                              | East Side Future Interceptor                | N            | 75,000             | -                      | -                 | -                 | 75,000             |
| 23014                              | Brandon Rd Lift Station Parallel Force Main | SC           | 1,677,101          | -                      | 1,230             | 1,134,760         | 541,110            |
| 23024                              | Main Pump Station Replacement               | W            | 73,798             | -                      | -                 | -                 | 73,798             |
| 23032                              | ESS Basin 18.1 Sanitary Sewer               | SC           | 1,768,716          | -                      | -                 | -                 | 1,768,716          |
| 23034                              | Basin 15 Sanitary Sewer Extension           | D            | 54,951,517         | 25,103,000             | 405,241           | 926,996           | 78,722,280         |
| 23035                              | Basin 17 Trunk Sewer Phase 1                | D            | 59,912             | -                      | -                 | 34,912            | 25,000             |
| 23040                              | Foundation Park - Phase 2                   | D            | 877,347            | -                      | 137,839           | 2,463             | 737,045            |
| 23043                              | Facility Expansion Planning                 | I            | 103,607,437        | 9,000,000              | 26,447,455        | 52,153,982        | 34,006,000         |
| 23044                              | Pump Station 218 Improvements               | I            | 920,181            | -                      | 309,028           | 342,119           | 269,033            |
| 23045                              | Pump Station 240 Force Main                 | I            | 72,353,612         | -                      | 228,000           | 35,669,160        | 36,456,453         |
| 23046                              | Basin 17 Sanitary Extension                 | I            | 446,525            | -                      | 214               | 180,236           | 266,075            |
| 23047                              | South Side Interceptor Replacement          | C            | 149,139            | -                      | -                 | -                 | 149,139            |
| 23048                              | Pump Station 215 Improvements               | SC           | 137,263            | 250,000                | -                 | 186,885           | 200,378            |
| 23049                              | Gravity Thickener Mechanism Rehab           | D            | 1,119,783          | -                      | 3,311             | 49,822            | 1,066,650          |
| 23050                              | Water Reclamation Building Improvement      | I            | 2,921,691          | -                      | 32,764            | 2,148,727         | 740,200            |
| 23051                              | Opportune Land Acquisitions                 | D            | 103,000            | -                      | 100,461           | -                 | 2,539              |
| 23052                              | Southeast Basins Sanitary Sewer Imp         | D            | 3,870,916          | -                      | 1,975,925         | 563,167           | 1,331,824          |
| 23053                              | Northeast Basins Sanitary Sewer Imp         | D            | 250,000            | -                      | -                 | -                 | 250,000            |
| 23054                              | Septage Receiving Station                   | D            | 4,050,000          | -                      | 30,407            | 66,593            | 3,953,000          |
| <b>Total Capital Projects</b>      |   |              | <b>253,294,076</b> | <b>34,103,000</b>      | <b>29,840,509</b> | <b>95,370,307</b> | <b>162,186,260</b> |
| Air Release Valve                  |   |              | 80,000             | -                      | -                 | -                 | 80,000             |
| Flow/Density Meters                |   |              | 1,205,360          | -                      | -                 | 26,367            | 1,178,993          |
| Other Equipment                    |   |              | 138,398            | -                      | 18,135            | 8                 | 120,255            |
| Pumps                              |   |              | 785,000            | -                      | -                 | 559,890           | 225,110            |
| SCADA Equipment                    |   |              | 70,569             | -                      | 41,116            | 4,613             | 24,840             |
| Trucks, Trailers & Heavy Equipment |   |              | 1,147,754          | -                      | 60,448            | -                 | 1,087,306          |
| Other Vehicles                     |   |              | 50,000             | -                      | 34,210            | -                 | 15,790             |
| VFD Well/Valve Actuator            |   |              | 348,930            | -                      | 153,103           | 105,006           | 90,821             |
| <b>Total Capital Equipment</b>     |   |              | <b>3,826,011</b>   | <b>-</b>               | <b>307,012</b>    | <b>695,884</b>    | <b>2,823,115</b>   |
| <b>Total Water Reclamation</b>     |   |              | <b>257,120,087</b> | <b>34,103,000</b>      | <b>30,147,521</b> | <b>96,066,190</b> | <b>165,009,375</b> |

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

**2024 Capital Projects and Equipment Summary**

**June 30, 2024**

| Proj. #                              | Project Description                 | Proj. Status | Approved Budget       | Supplements/ Transfers | Expensed             | Encumbered            | Balance               |
|--------------------------------------|-------------------------------------|--------------|-----------------------|------------------------|----------------------|-----------------------|-----------------------|
| <b>FLEET</b>                         |                                     |              |                       |                        |                      |                       |                       |
| 24012                                | Underground Storage Tanks           | I            | 1,318,370             | -                      | -                    | 487,186               | 831,184               |
| 24013                                | Maintenance Shop Improvements       | D            | 7,345                 | -                      | 5,473                | 1,873                 | -                     |
| <b>Total Capital Projects</b>        |                                     |              | <b>1,325,715</b>      | <b>-</b>               | <b>5,473</b>         | <b>489,058</b>        | <b>831,184</b>        |
|                                      | Large Equipment - Streets           |              | 3,343,812             | -                      | 723,792              | 1,445,167             | 1,174,853             |
|                                      | Large Equipment - Water             |              | 346,878               | -                      | 253,842              | 19,980                | 73,056                |
|                                      | Large Equipment - Water Reclamation |              | 643,438               | -                      | 281,230              | 182,034               | 180,174               |
|                                      | Large Equipment - Landfill          |              | 1,235,000             | -                      | 476,485              | 757,347               | 1,168                 |
|                                      | Large Equipment - Lights            |              | 200,000               | -                      | 73,000               | 141,069               | (14,069)              |
|                                      | Large Equipment - Storm Drainage    |              | 508,799               | -                      | 228,799              | -                     | 280,000               |
|                                      | Trucks and Pickups                  |              | 1,313,674             | -                      | 359,128              | 470,336               | 484,210               |
|                                      | Sedans, SUVs and Vans               |              | 339,193               | -                      | -                    | 80,845                | 258,348               |
|                                      | Toolcats                            |              | 199,999               | -                      | 96,439               | -                     | 103,560               |
|                                      | Crane                               |              | 40,000                | -                      | -                    | -                     | 40,000                |
|                                      | Lift                                |              | 85,000                | -                      | 75,721               | -                     | 9,279                 |
|                                      | Vehicle Lubrication System          |              | 44,000                | -                      | -                    | -                     | 44,000                |
|                                      | Remote Monitoring                   |              | 30,000                | -                      | -                    | -                     | 30,000                |
|                                      | Sandbagger                          |              | 25,000                | -                      | -                    | -                     | 25,000                |
|                                      | Roller                              |              | 40,000                | -                      | -                    | -                     | 40,000                |
|                                      | Trash Pump                          |              | 36,000                | -                      | -                    | -                     | 36,000                |
|                                      | Floor Sweeper                       |              | 15,000                | -                      | -                    | -                     | 15,000                |
| <b>Total Capital Equipment</b>       |                                     |              | <b>8,445,793</b>      | <b>-</b>               | <b>2,568,436</b>     | <b>3,096,777</b>      | <b>2,780,580</b>      |
| <b>Total Fleet</b>                   |                                     |              | <b>9,771,508</b>      | <b>-</b>               | <b>2,573,908</b>     | <b>3,585,835</b>      | <b>3,611,764</b>      |
| <b>ENTREPRISE NETWORK TECHNOLOGY</b> |                                     |              |                       |                        |                      |                       |                       |
|                                      | Microwave Equipment                 |              | 150,000               | -                      | -                    | -                     | 150,000               |
|                                      | Server Blade                        |              | 875,440               | -                      | -                    | 385,429               | 490,011               |
|                                      | Switches, Routers, and Equipment    |              | 375,000               | -                      | 39,859               | -                     | 335,141               |
| <b>Total Capital Equipment</b>       |                                     |              | <b>1,400,440</b>      | <b>-</b>               | <b>39,859</b>        | <b>385,429</b>        | <b>975,152</b>        |
| <b>Total Revolving Technology</b>    |                                     |              | <b>1,400,440</b>      | <b>-</b>               | <b>39,859</b>        | <b>385,429</b>        | <b>975,152</b>        |
| <b>Total Capital Program</b>         |                                     |              | <b>\$ 598,373,299</b> | <b>\$ 44,328,000</b>   | <b>\$ 82,777,672</b> | <b>\$ 198,495,072</b> | <b>\$ 361,428,554</b> |

| <b>Arterial Streets Funding</b>           |                       |                      |                      |                     |                       |
|---|-----------------------|----------------------|----------------------|---------------------|-----------------------|
| Uses                                      | 2009-2021             | 2022                 | 2023                 | 2024 YTD            | Life-to-Date          |
| <b>Total Arterial Street Expenditures</b> | <b>\$ 117,851,322</b> | <b>\$ 17,503,307</b> | <b>\$ 17,218,218</b> | <b>\$ 2,971,724</b> | <b>\$ 155,544,571</b> |
| <b>Sources</b>                            |                       |                      |                      |                     |                       |
| Sales Tax                                 | \$ 93,140,193         | \$ 13,175,544        | \$ 14,104,282        | \$ 310,825          | \$ 129,462,533        |
| Street Platting Fees                      | 15,979,440            | 4,327,763            | 3,113,936            | 2,660,899           | 26,082,038            |
| <b>Total Sources</b>                      | <b>\$ 109,749,163</b> | <b>\$ 17,503,307</b> | <b>\$ 17,218,218</b> | <b>\$ 2,971,724</b> | <b>\$ 155,544,571</b> |

| <b>Top Active CIP Projects (Project to Date)</b> |                |                   |
|--|----------------|-------------------|
|  | <b>Expense</b> | <b>Encumbered</b> |
| Water Reclamation Facility Expansion             | 162,336,018    | 52,153,982        |
| So Veterans Parkway (not including SDDOT Funds)  | 6,018,184      | 13,580,338        |
| 6th Street Bridge                                | 21,758,112     | 2,550,221         |
| Pump Station 240 Force Main                      | 12,387,428     | 35,667,093        |
| River Greenway (Phase 3 only)                    | 7,282,807      | 5,454,897         |
| Zoo Meerkat/Lion Exhibit                         | 5,925,322      | 556,378           |
| Jacobson Plaza                                   | 6,507,890      | 12,708,157        |
| Washington Pavilion Parapet                      | 4,951,213      | 1,563,379         |

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

**Specific Funding Breakdowns**

**June 30, 2024**

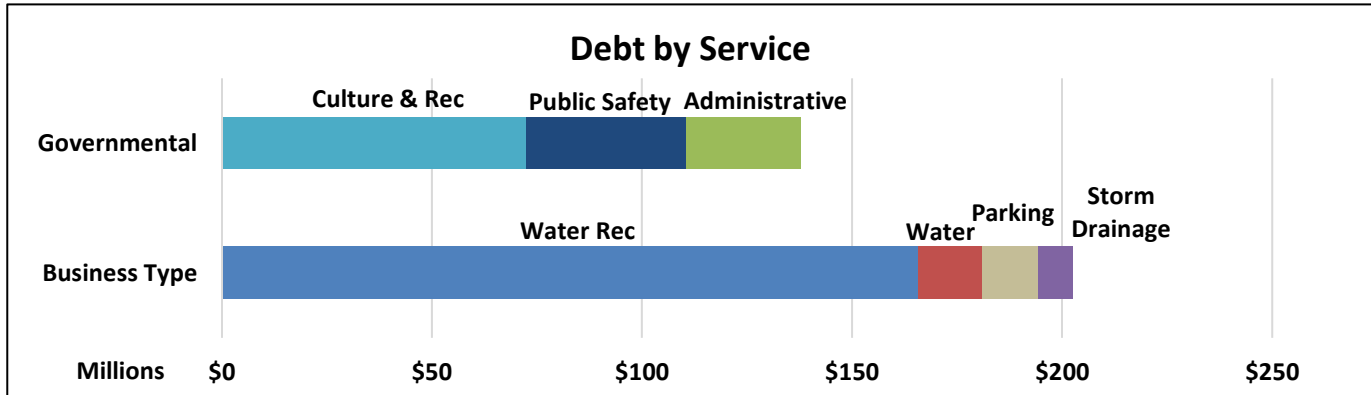
| <b>American Rescue Plan Act (ARPA) Project Summary</b>        | <b>Status</b> | <b>Commitment*</b>   | <b>Expensed</b>      | <b>Encumbered</b>   | <b>Remaining Commitment*</b> |
|---|---------------|----------------------|----------------------|---------------------|------------------------------|
| <b>Finance</b>  |               |                      |                      |                     |                              |
| Administration  | Complete      | \$ 15,689            | \$ 15,689            | \$ -                | \$ -                         |
| <b>Police</b>   |               |                      |                      |                     |                              |
| Youth & Community Violence Intervention - Call to Freedom     | On-track      | 500,000              | 425,850              | 74,150              | -                            |
| Youth & Community Violence Intervention - Compass Center      | On-track      | 400,000              | 306,812              | 93,188              | -                            |
| Public Safety Crime Prevention                                | In-progress   | 400,000              | 246,403              | 153,597             | -                            |
| <b>Highways &amp; Streets</b>                                 |               |                      |                      |                     |                              |
| Benson Big Sioux Bridge Deck Replacement                      | On-track      | 1,250,000            | 1,250,000            | -                   | -                            |
| <b>Health</b>   |               |                      |                      |                     |                              |
| Behavioral Health and Disaster Response - Helpline Center     | On-track      | 350,000              | 350,000              | -                   | -                            |
| Behavioral Health and Disaster Response - Avera               | Complete      | 350,000              | 350,000              | -                   | -                            |
| Eat Well Sioux Falls  | On-track      | 400,000              | 313,169              | 86,831              | -                            |
| <b>Washington Pavilion</b>                                    |               |                      |                      |                     |                              |
| Cornice and Roof Replacement                                  | Complete      | 2,200,000            | 2,200,000            | -                   | -                            |
| <b>Parks &amp; Recreation</b>                                 |               |                      |                      |                     |                              |
| River Greenway Improvements                                   | On-track      | 9,500,000            | 5,738,872            | 3,761,128           | -                            |
| <b>Accessible Housing</b>                                     |               |                      |                      |                     |                              |
| Administration  | Complete      | 99,382               | 99,382               | -                   | -                            |
| Core Neighborhood Acquisition & Accessible Housing Initiative | On-track      | 1,744,827            | 994,827              | 750,000             | -                            |
| Safety and Home Grant Program                                 | On-track      | 1,405,173            | 873,418              | 43,789              | 487,966                      |
| <b>Water Reclamation</b>                                      |               |                      |                      |                     |                              |
| Water Reclamation System Expansion                            | Complete      | 6,800,000            | 6,800,000            | -                   | -                            |
| <b>Grand Total</b>  |               | <b>\$ 25,415,071</b> | <b>\$ 19,964,422</b> | <b>\$ 4,962,683</b> | <b>\$ 487,966</b>            |

\*Commitment is defined as funds that have been designated for these purposes but may not yet be budgeted or supplemented.

|   |                   |
|---|-------------------|
| <b><u>National Opioid Settlement Funds</u></b>  |                   |
| <b>Beginning Cash Balance Jan 1</b>   | <b>\$ 998,577</b> |
| Cash Received   | 329,700           |
| Cash Expensed   |                   |
| The LINK Community Triage Center  | (357,000)         |
| <b>Uncommitted Cash Balance</b>   | <b>\$ 971,277</b> |
| <b><u>Liquor License Proceeds (Ord. 52-23)</u></b>  |                   |
| <b>Beginning Cash Balance Jan 1</b>   | <b>\$ 996,589</b> |
| Cash Received   | -                 |
| Cash Expensed   |                   |
| Street Outreach Services - SDUIH<br>(Option to extend for four additional one-year terms) | (175,000)         |
| <b>Uncommitted Cash Balance</b>   | <b>\$ 821,589</b> |

**Total Outstanding Debt**

**June 30, 2024**



| <u>Fund (Repayment Source)</u>                        | <u>True Interest Rate</u> | <u>Maturity Date</u> | <u>Issue Amount</u> | <u>Authorized not Drawn</u> | <u>Balance Outstanding</u>   |
|---|---------------------------|----------------------|---------------------|-----------------------------|------------------------------|
| <b>Governmental Revenue Bonds &amp; Notes</b>         |                           |                      |                     |                             |                              |
| Sales & Use Tax Fund                                  |                           |                      |                     |                             |                              |
| Events Center (2012A&B)                               | 3.21%                     | 2033                 | 122,145,000         |                             | \$ 68,970,000                |
| City Center Building (2016A)                          | 3.09%                     | 2036                 | 20,260,000          |                             | 16,965,000                   |
| Library and Parks (2007B - refunded by 2018A)         | 2.14%                     | 2025                 | 25,570,000          |                             | 3,405,000                    |
| Public Safety Facility (2020A)                        | 2.42%                     | 2040                 | 42,315,000          |                             | 38,295,000                   |
| Total Sales & Use Tax                                 |                           |                      |                     |                             | <u>127,635,000</u>           |
| Storm Drainage  |                           |                      |                     |                             |                              |
| SRF Clean Water #39 (2018A)                           | 1.00%                     | 2030                 | 8,829,000           | -                           | 5,023,632                    |
| SRF Clean Water #42 (2021)                            | 1.00%                     | TBD                  | 3,690,069           | 5,767,331                   | 3,197,115                    |
| Total Storm Drainage                                  |                           |                      |                     |                             | <u>8,220,747</u>             |
| Community Development                                 |                           |                      |                     |                             |                              |
| Rental Rehab Loans (State Flex)                       | 0.00%                     | 2026                 | 600,000             |                             | 600,000                      |
| All Funds   |                           |                      |                     |                             |                              |
| Right to Use Leases                                   |                           |                      |                     | 8,308,750                   | 8,308,750                    |
| Subscriptions   |                           |                      |                     | 1,316,897                   | 1,316,897                    |
| <b>Total Governmental Debt</b>                        |                           |                      |                     |                             | <b><u>146,081,394</u></b>    |
| <b>Business Type Revenue Bonds &amp; Notes</b>        |                           |                      |                     |                             |                              |
| Water   |                           |                      |                     |                             |                              |
| *Lewis & Clark (2007A refunded by 2017A)              | 1.80%                     | 2026                 | 70,000,000          |                             | 15,450,000                   |
| SRF Drinking Water #12 (2023)                         | 1.88%                     | TBD                  | 12,500,000          | 2,488,762                   | -                            |
| <i>First \$7,895,000 of principal is paid by DANR</i> |                           |                      |                     |                             |                              |
| Total Water   |                           |                      |                     |                             | <u>15,450,000</u>            |
| Water Reclamation                                     |                           |                      |                     |                             |                              |
| SRF Clean Water #21 (2005 - Closed)                   | 2.25%                     | 2027                 | 34,813,977          |                             | 6,546,026                    |
| SRF Clean Water #34 (2012 - Closed)                   | 2.25%                     | 2024                 | 12,040,836          |                             | 669,030                      |
| SRF Clean Water #35 (2015 - Open)                     | 1.25%                     | 2027                 | 10,790,225          | 1,189,232                   | 3,938,558                    |
| SRF Clean Water #36 (2015 - Closed)                   | 1.25%                     | 2028                 | 16,550,544          |                             | 7,715,829                    |
| SRF Clean Water #37 (2016 - Closed)                   | 1.25%                     | 2029                 | 7,350,585           |                             | 3,469,725                    |
| SRF Clean Water #38 (2017 - Closed)                   | 1.00%                     | 2029                 | 9,515,974           |                             | 5,171,469                    |
| SRF Clean Water #40 (2019 - Open)                     | 1.50%                     | 2041                 | 26,399,090          | 409,710                     | 23,449,310                   |
| SRF Clean Water #41 (2020 - Closed)                   | 2.50%                     | 2042                 | 41,625,000          |                             | 39,819,958                   |
| SRF Clean Water #43 (2021 Closed)                     | 2.00%                     | TBD                  | 18,311,355          | -                           | 18,311,355                   |
| SRF Clean Water #44 (2022 - Open)                     | 2.00%                     | TBD                  | 52,719,320          | 70,280,680                  | 52,549,187                   |
| SRF Clean Water #45 (2023 - Open)                     | 1.25%                     | TBD                  | 1,608,008           | 16,342,992                  | 1,608,008                    |
| SRF Clean Water #46 (2024 - Open)                     | 2.75%                     | TBD                  | 2,444,574           | 58,555,426                  | 2,444,574                    |
| Total Water Reclamation                               |                           |                      |                     |                             | <u>165,693,029</u>           |
| Parking   |                           |                      |                     |                             |                              |
| Parking Ramp (2018B)                                  | 3.51%                     | 2032                 | 18,540,000          |                             | 13,125,000                   |
| All Funds   |                           |                      |                     |                             |                              |
| Right to Use Leases                                   |                           |                      | -                   |                             | 39,659                       |
| Subscriptions   |                           |                      | -                   |                             | 26,957                       |
| <b>Total Business Type Debt</b>                       |                           |                      |                     |                             | <b><u>194,334,645</u></b>    |
| <b>Total Debt Outstanding</b>                         |                           |                      |                     |                             | <b><u>\$ 340,416,039</u></b> |

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

**Total Budget and Adjustments Summary**

**June 30, 2024**

| <b>Fund</b>                                | <b>Original Budget</b> | <b>Carryforward<br/>(CIP/OCEP)</b> | <b>Carryover<br/>Encumbrances<br/>(CIP/OCEP)</b> | <b>Supplement</b>    | <b>Budget</b>           |
|--|------------------------|------------------------------------|--|----------------------|-------------------------|
| <b>APPROPRIATED FUNDS:</b>                 |                        |                                    |  |                      |                         |
| <b>General Fund</b>                        | \$ 235,388,719         | \$ -                               | \$ -   | \$ 9,625,000         | \$ 245,013,719          |
| <b>Entertainment Tax</b>                   |                        |                                    |  |                      |                         |
| Washington Pavilion                        | 5,310,684              | 824,223                            | 4,835,299  | 350,000              | 11,320,206              |
| Events Complex                             | 5,325,578              | 1,184,877                          | 859,862  | -                    | 7,370,317               |
| Orpheum                                    | 1,414,490              | 151,473                            | 417,787  | -                    | 1,983,750               |
| Sioux Falls Stadium                        | 890,351                | 280,872                            | 6,265  | -                    | 1,177,488               |
| Arts and Culture                           | 150,000                | -                                  | -  | -                    | 150,000                 |
| <b>Entertainment Tax Total</b>             | <b>13,091,103</b>      | <b>2,441,445</b>                   | <b>6,119,213</b>                                 | <b>350,000</b>       | <b>22,001,761</b>       |
| <b>Sales/Use Tax</b>                       |                        |                                    |  |                      |                         |
| Facilities Management                      | 560,000                | 1,716,314                          | 6,193  | -                    | 2,282,507               |
| Communications                             | 160,000                | 294,275                            | 29,688   | -                    | 483,963                 |
| Fire                                       | 3,127,000              | 1,817,588                          | 1,134,162  | -                    | 6,078,750               |
| Police                                     | 1,444,100              | 687,153                            | 323,475  | -                    | 2,454,728               |
| Highways and Streets                       | 109,502,845            | 13,082,429                         | 27,376,751                                       | -                    | 149,962,025             |
| Health                                     | 138,000                | 64,900                             | 75,920   | -                    | 278,820                 |
| Parks & Recreation                         | 15,673,500             | 13,921,943                         | 32,675,114                                       | 9,050,000            | 71,320,557              |
| Library                                    | 921,000                | 280,890                            | 24,944   | -                    | 1,226,834               |
| Planning & Development                     | 287,500                | 130,000                            | 100,000  | -                    | 517,500                 |
| Debt Service                               | 15,609,788             | -                                  | -  | -                    | 15,609,788              |
| Transfers                                  | 2,665,703              | -                                  | -  | -                    | 2,665,703               |
| <b>Sales/Use Tax Total</b>                 | <b>150,089,436</b>     | <b>31,995,492</b>                  | <b>61,746,247</b>                                | <b>9,050,000</b>     | <b>252,881,174</b>      |
| <b>Housing</b>                             | 12,766,595             | -                                  | 2,355,403  | -                    | 15,121,998              |
| <b>Transit</b>                             | 16,963,501             | 2,575,400                          | 9,460  | -                    | 19,548,361              |
| <b>Storm Drainage</b>                      | 19,065,696             | 8,677,700                          | 2,970,008  | -                    | 30,713,404              |
| <b>911 Dispatch</b>                        | 6,676,632              | -                                  | -  | 15,500               | 6,692,132               |
| <b>Library Memorial</b>                    | 5,000                  | -                                  | -  | -                    | 5,000                   |
| <b>Cottam Memorial</b>                     | 2,000                  | -                                  | -  | -                    | 2,000                   |
| <b>Public Safety Facility Construction</b> | -                      | -                                  | 678,673  | -                    | 678,673                 |
| <b>T.I.F. District Fund</b>                | 8,285,000              | -                                  | -  | -                    | 8,285,000               |
| <b>NON-APPROPRIATED FUNDS:</b>             |                        |                                    |  |                      |                         |
| <b>Electric Light</b>                      | 16,011,440             | 1,492,314                          | 2,678,503  | -                    | 20,182,256              |
| <b>Public Parking</b>                      | 3,365,746              | 100,000                            | -  | -                    | 3,465,746               |
| <b>Sanitary Landfill</b>                   | 17,167,272             | 858,059                            | 5,079,839  | 600,000              | 23,705,171              |
| <b>Water</b>                               | 44,858,798             | 8,613,785                          | 4,792,152  | -                    | 58,264,735              |
| <b>Water Reclamation</b>                   | 143,577,402            | 58,248,221                         | 87,411,181                                       | 34,103,000           | 323,339,804             |
| <b>Fleet Revolving</b>                     | 15,209,780             | 3,530,677                          | 1,810,331  | -                    | 20,550,788              |
| <b>Technology Revolving</b>                | 6,816,880              | -                                  | 440  | -                    | 6,817,320               |
| <b>Facilities Management</b>               | 9,530,940              | 4,152,980                          | 734,152  | 225,000              | 14,643,072              |
| <b>Health/Life Benefit</b>                 | 25,063,480             | -                                  | -  | -                    | 25,063,480              |
| <b>Workers' Compensation</b>               | 1,658,635              | -                                  | -  | -                    | 1,658,635               |
| <b>Insurance Liability</b>                 | 2,724,472              | -                                  | -  | -                    | 2,724,472               |
| <b>Fiduciary Funds</b>                     | 51,965,865             | -                                  | -  | -                    | 51,965,865              |
| <b>Total Budget All Funds</b>              | <b>\$ 800,284,390</b>  | <b>\$ 122,686,072</b>              | <b>\$ 176,385,602</b>                            | <b>\$ 53,968,500</b> | <b>\$ 1,153,324,564</b> |

**Total Budget and Adjustments Summary**

**June 30, 2024**

| <b>Supplement Detail:</b>   | <b>Budget</b>        |                      |
|---|----------------------|----------------------|
|   | <b>Revenue</b>       | <b>Expense</b>       |
| <b>Effective Supplements</b>  |                      |                      |
| <b>April</b>  |                      |                      |
| Entertainment Tax Fund-Entrtmt. Venues-Washington Pavilion HVAC-Unassigned Fund Bal. (Ord. 22-24)     | \$ -                 | \$ 350,000           |
| 911 Dispatch Fund-Fire-Metro Comm. Radio & Auxiliary Equip.-Unassigned Fund Bal. (Ord. 22-24)         | -                    | 15,500               |
| Centralized Facilities Fund-Police-Law Enforcement Center LED Lighting-Grant Funds (Res. 30-24)       | 225,000              | 225,000              |
| Sanitary Landfill Fund-Leachate Recirculation/Gas Infrastructure-Grant Funds (Res. 30-24)             | 600,000              | 600,000              |
| Water Reclamation Fund-Basin 15 Sanitary Sewer Extension-State SRF and ARPA Funds (Res. 30-24)        | 25,103,000           | 25,103,000           |
| <b>June</b>   |                      |                      |
| General Fund Transfer to Sales Tax Fund-Westside Wellness Center-Unassigned Fund Balance (Ord. 42-24) | -                    | 9,050,000            |
| Sales Tax Fund-Parks and Rec-General Fund Transfer (Ord. 42-24)                                       | 9,050,000            | 9,050,000            |
| General Fund-Parks and Rec-Zoo Discounted Admission Day-Unobligated Fund Balance (Ord. 45-24)         | -                    | 50,000               |
| General Fund-Planning and Development-Early Childhood Scholarship-Unobligated Fund Bal. (Ord. 47-24)  | -                    | 450,000              |
| General Fund-City Council-Childcare Research Services-Unobligated Fund Bal. (Ord. 47-24)              | -                    | 75,000               |
| Water Reclamation Fund-Water Reclamation Facility-State ARPA Funds (Res. 46-24)                       | 9,000,000            | 9,000,000            |
| <b>Total Effective Supplements</b>  | <b>\$ 43,978,000</b> | <b>\$ 53,968,500</b> |