

AGENDA	Tuesday, April 22, 2014	
Informational Meeting	4:00 PM at Carnegie Town Hall	
Sioux Falls City Council	235 West Tenth Street	

1. Call To Order

2. Audit Committee

A. Report on the meeting held on Wednesday, April 16, 2014

3. City Council Open Discussion

4. Presentations

A. LeadsOnline Program by Lt. Terry Mixell, Sioux Falls Police Department

B. March Financial Report by Tracy Turbak, Director of Finance

5. Adjournment

The City Council may include such other business as may come before this body.

Date: 2014-04-22
SIRE Meeting ID: 2084
Meeting Type: Informational Meeting

YouTube:<https://youtu.be/mLAvNYcDB3I>
Agenda Item: Not Assigned
Item ID: 71132

The following document(s) are public records obtained from the
City of Sioux Falls.

MINUTES

Wednesday, April 16, 2014

Audit Committee Meeting
Sioux Falls City Council

4:00 PM
Carnegie Town Hall
235 West 10th Street



Members Present: Council Member Sue Aguilar, Council Member Greg Jamison, Council Member Rex Roling, Audit Committee Anne Oppegard, Audit Committee Member Jason Forbes, Audit Committee Arnold Martens

Members Absent: Council Member James Entenman

Staff Present: Denise D. Tucker, CMC, Assistant City Clerk; Rich Oksol, Internal Audit Manager; Kim Schroeder, Internal Auditor; and Jess Bickett, Internal Auditor

Guests: Tracy Turbak, Jill Franken, Teri Schmidt, Alicia Collura, Dean Buckneberg

1. Call To Order

Committee Chair Greg Jamison called the meeting to order at 4:00 p.m.

2. Approval of Minutes

A. Meeting held on Wednesday, February 12, 2014

A motion was made by Council Member Sue Aguilar and seconded by Council Member Rex Roling to approve the minutes.

Jamison called for a voice vote and all members voted yes. **Motion Passed.**

3. Reports and Updates

A. Results of External Audit of City of Sioux Falls 2013 Financial Statements

Rich Oksol, Internal Audit Manager, introduced Dean Buckneberg and Brian Stavenger, both with Eide Bailly, LLP, who presented the External Audit Report of the City of Sioux Falls. Oksol stated that the CAFR (Comprehensive Annual Financial Report) wasn't completed. Stavenger, Audit Partner, participated in the meeting via conference call.

Buckneberg, Engagement Partner, presented a high level review of the audit. He said there were no material misstatements noted; no audit entries; no material weaknesses to report; and no significant deficiencies. Buckneberg said it was as clean of a report as you could hope for. Additional discussion followed.

B. Review Audit Report: 14-02 Convention Visitors Bureau BID

Kim Schroeder, Internal Auditor, reviewed the report, detailed responses, recommendations, and management responses. Discussion followed.

A motion was made by Council Member Rex Roling and seconded by Council Member Anne Opegard to accept this audit report.

Jamison called for a voice vote and all members voted yes. **Motion Passed.**

C. Review Audit Report: 14-03 Family Day Care Registration

Jess Bickett, Internal Auditor, reviewed the report, detailed responses, recommendations, and management responses. Discussion followed.

A motion was made by Council Member Jason Forbes and seconded by Council Member Anne Opegard to accept this audit report.

Jamison called for a voice vote and all members voted yes. **Motion Passed.**

D. Review Audit Report: 14-05 Follow-Up on Status of Audit Recommendations

Oksol reviewed the report, detailed responses, recommendations, and management responses. Discussion followed.

A motion was made by Council Member Rex Roling and seconded by Council Member Jason Forbes to accept this audit report.

Jamison called for a voice vote and all members voted yes. **Motion Passed.**

E. Update: Peer Review

Oksol recently participated on a peer review team in San Diego. The review was of the San Diego Regional County Airport Authority. He said it was a good learning experience. Oksol has submitted a request for a peer review, for the Internal Auditor's Office. Discussion followed.

4. Open Discussion

Jamison recognized that this was the last Audit Committee Meeting for Council Members Sue Aguilar and Councilor Jim Entenman. He thanked them for their service to the committee.

5. Executive Session

A. Proposed Executive Session pursuant to SDCL 1-25-2(3)

A motion was made by Council Member Rex Rolfing and seconded by Council Member Sue Aguilar to go into Executive Session at 4:54 p.m. to consult with legal counsel pursuant to SDCL 1-25-2(3).

Committee Chair Greg Jamison called for a voice vote. All members present voted yes. **Motion Passed.**

A motion was made by Council Member Sue Aguilar and seconded by Council Member Rex Rolfing to go out of Executive Session at 5:06 p.m.

Committee Chair Greg Jamison called for a voice vote. All members voted yes. **Motion Passed.**

6. **Adjournment**

Committee Chair Greg Jamison adjourned the meeting at 5:06 p.m.

Denise D. Tucker, CMC
Assistant City Clerk

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YouTube:<https://youtu.be/mLAvNYcDB3I>
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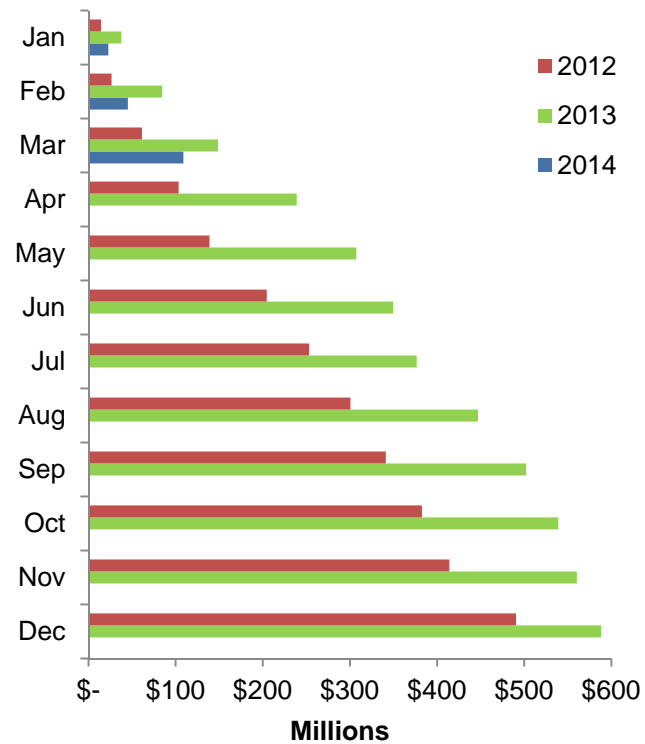
March Monthly Financial Report

Tracy Turbak, CPA
Director of Finance

April 22, 2014

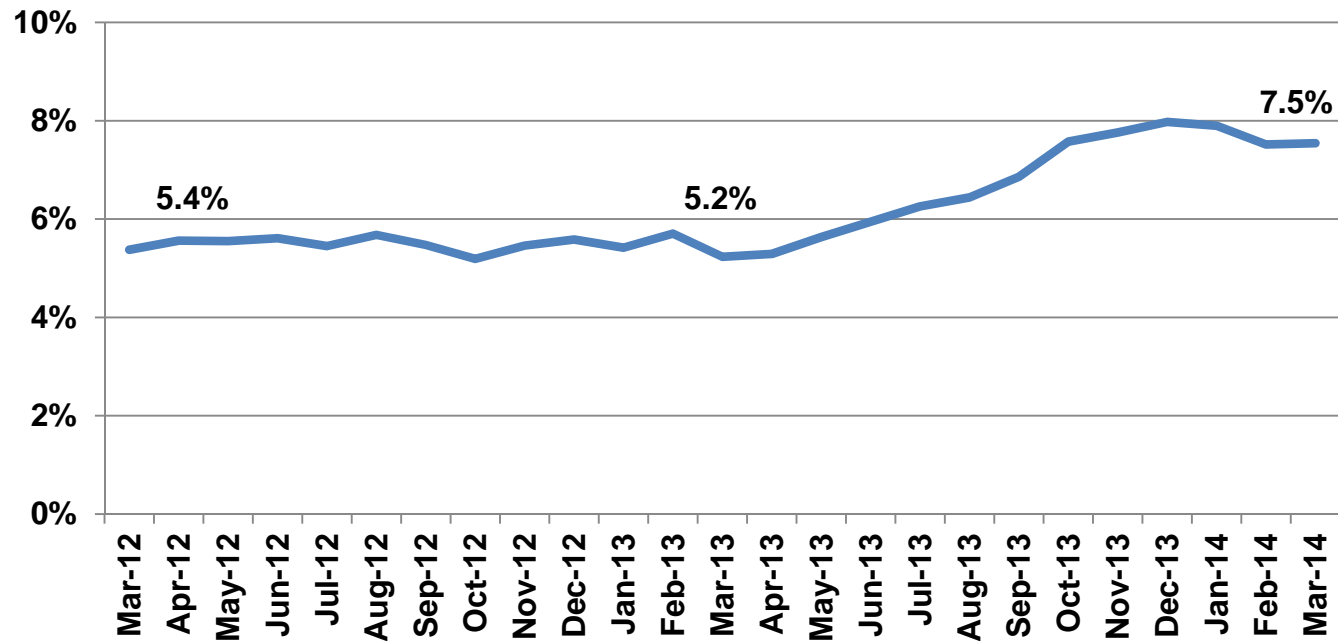
Building Permits

YTD Permit Valuations

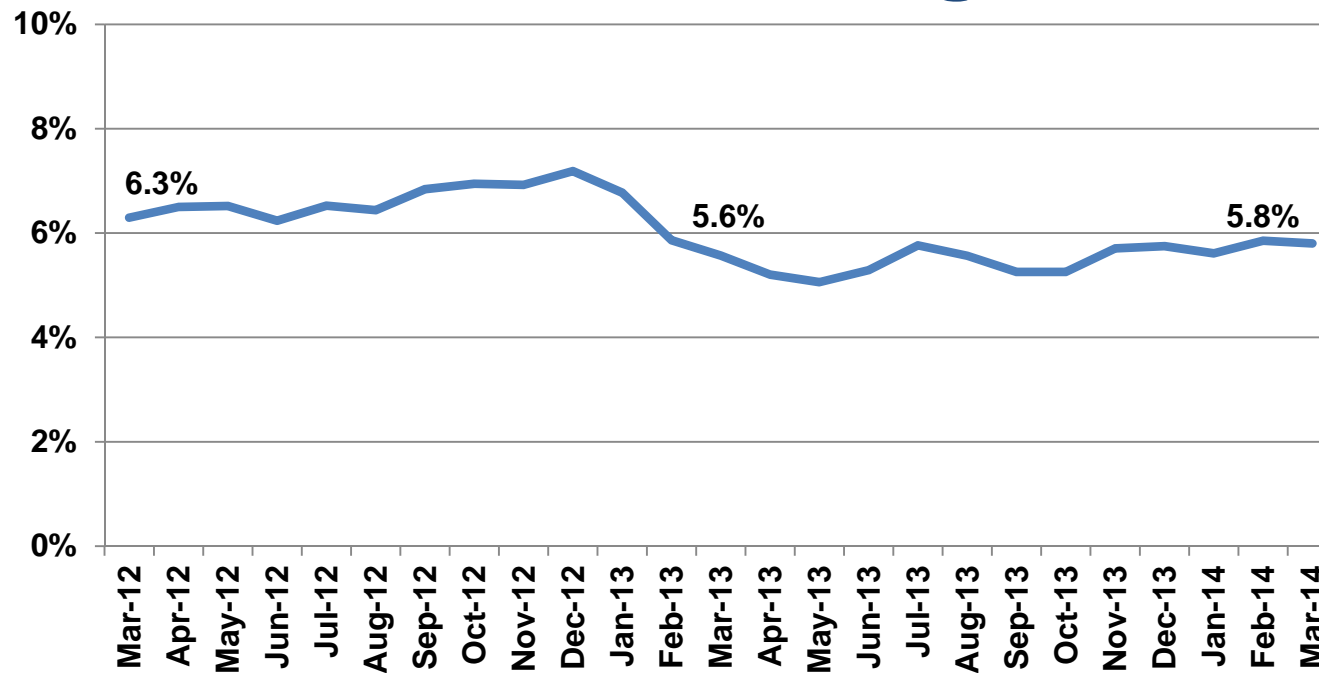


Sales Tax Collections w/out Audits

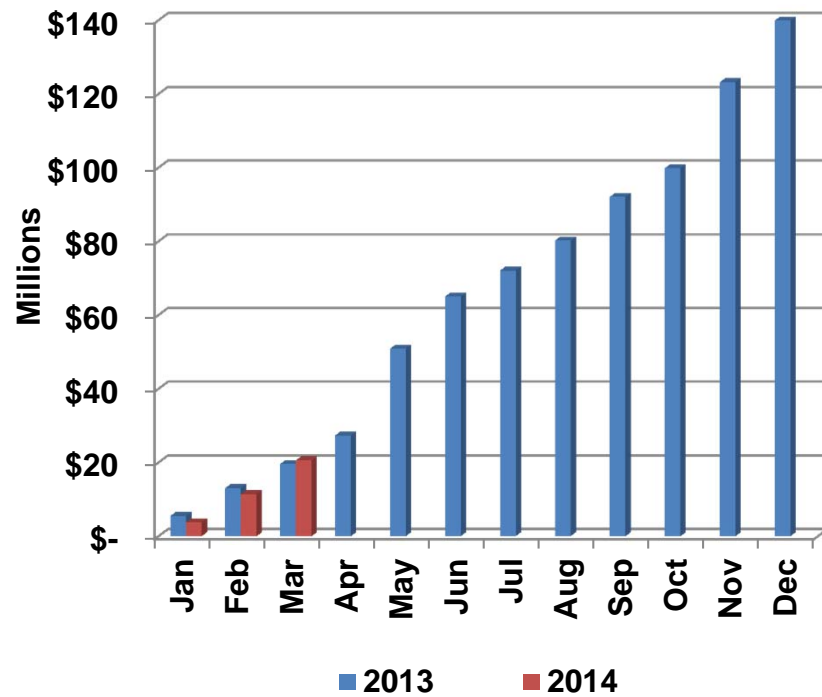
Cumulative 12 Month Rolling Growth Rate



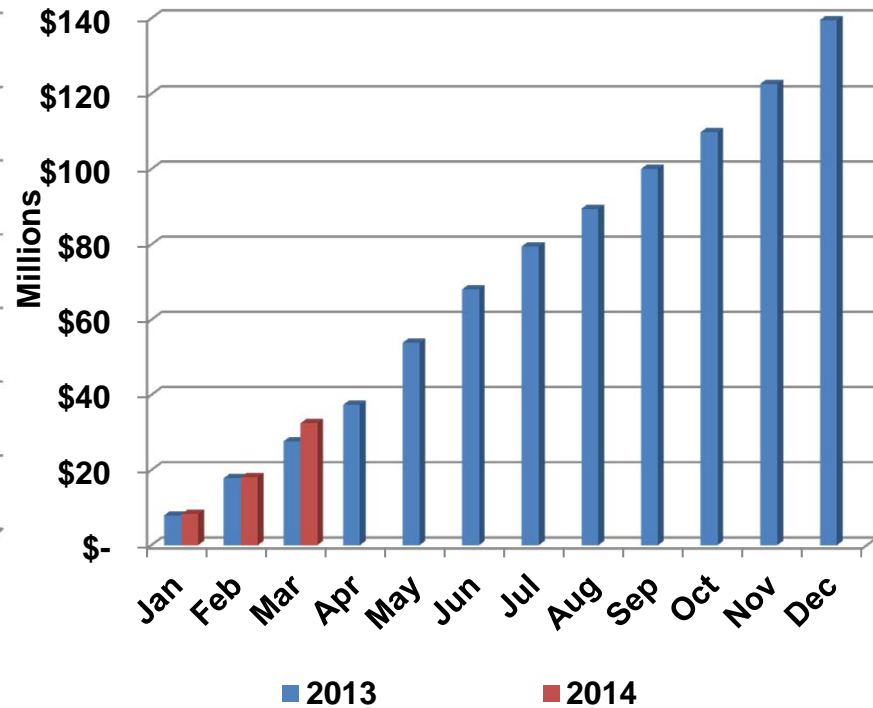
Entertainment Tax Collections w/out Audits Cumulative 12 Month Rolling Growth Rate



Revenue YTD



Expense YTD



Questions?

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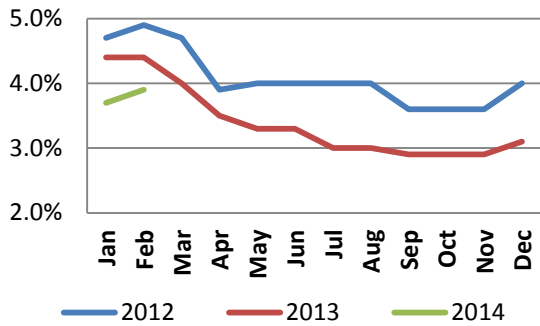
City of Sioux Falls Monthly Financial Status Report

(Unaudited)

March 31, 2014

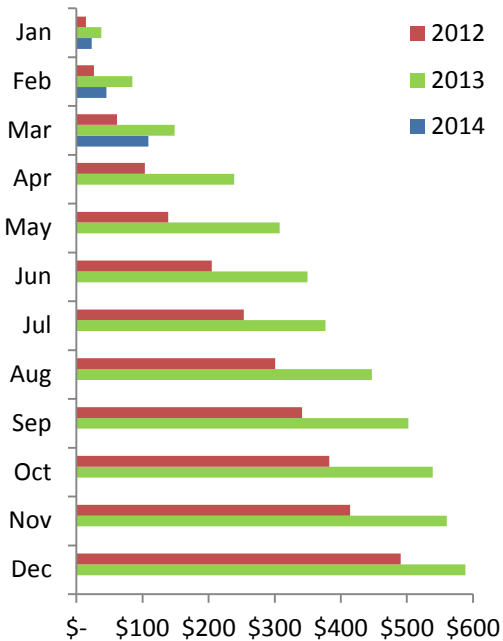
ECONOMIC INDICATORS

Sioux Falls MSA Unemployment



	Feb 2012	Feb 2013	Feb 2014
Sioux Falls MSA	4.9%	4.4%	3.9%
State of SD	5.0%	4.6%	4.4%
National	8.7%	8.1%	7.0%

Sioux Falls Year-To-Date Building Permit Valuations



	March 2012	March 2013	March 2014
YTD Valuations	\$61.5	\$148.6	\$109.0

FINANCIAL OVERVIEW

March 2014

Setting the Stage for 2014
General Fund Budget Review

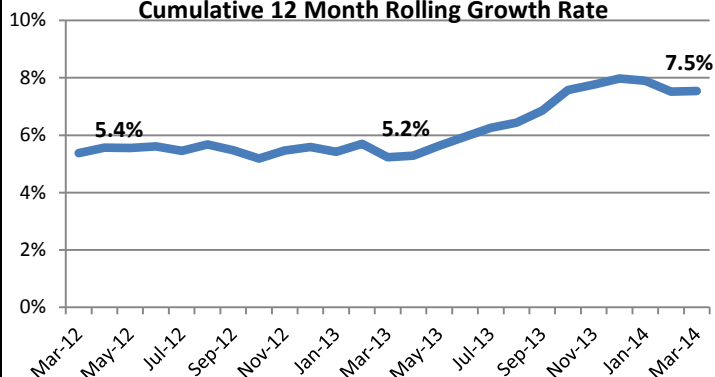
Revenue budgeted @ \$137.0 million

- \$53.3 M in Sales Tax (5% Growth)
- \$50.7 M in Property Tax (2.3% New Growth/2.1% CPI)
- \$11.6 M In Governmental Shared Revenues (Federal, State, & County)
 - \$5.4M in Federal Grants
 - \$4.9 M in State Shared Revenues (Motor Vehicle Licenses, Bank Franchise Taxes, Liquor Tax Reversions, etc.)
 - \$1.2M in County Shared Revenues (Wheel Tax and Siouxland Libraries Contributions)
- \$7.3 M in Charges for Goods and Services
 - \$5.5 M in Health Department Charges
- \$4.6 M in Street Frontage Tax
- \$4.7 M in Licenses and Permits
 - \$1.7 M in Building Permits
 - \$0.8 M in Cable Franchise Fees
- \$2.8 M in Lodging and Occupational Tax
- \$2.0 M in Other Revenue (fines and penalties, interest income, rental income and assessments)

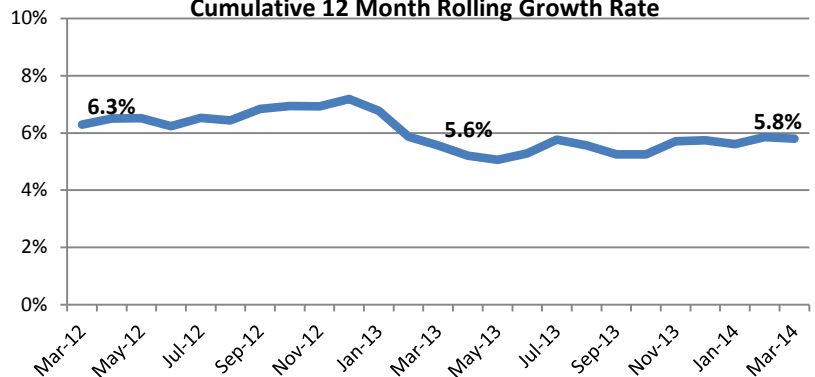
Expenditures budgeted @ 140.8 million

- \$53.3 M or 38% to Public Safety (Police & Fire Protection)
- \$23.4 M or 17% to Highways & Streets (non-capital maintenance)
- \$14.9 M or 11% to Parks and Recreation
- \$11.1 M or 8% to Health Department Services
- \$9.2 M or 7% to Urban and Economic Development
- \$6.8 M or 5% to Siouxland Libraries
- \$22.1 M or 14% to Other Governmental Services including transit, museums, information technology, finance, human resources, legal, facilities management, and city council.

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



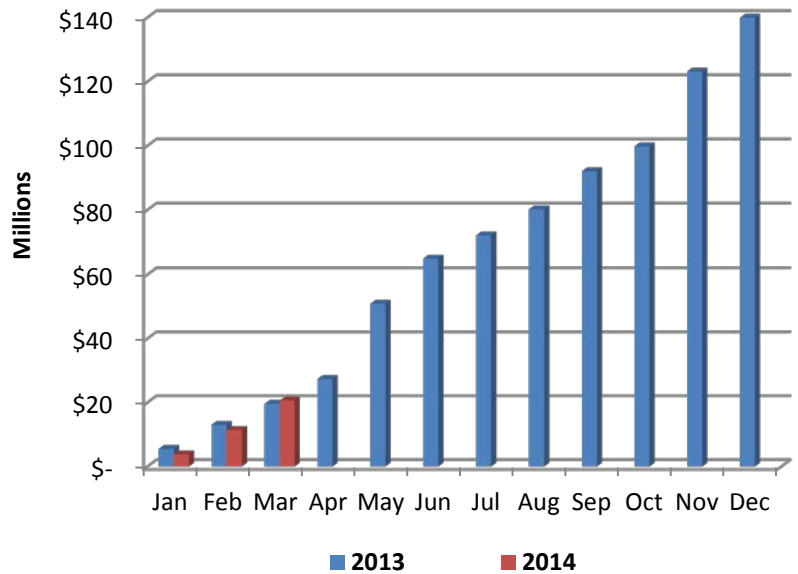
Entertainment Tax Collections w/out Audits Cumulative 12 Month Rolling Growth Rate



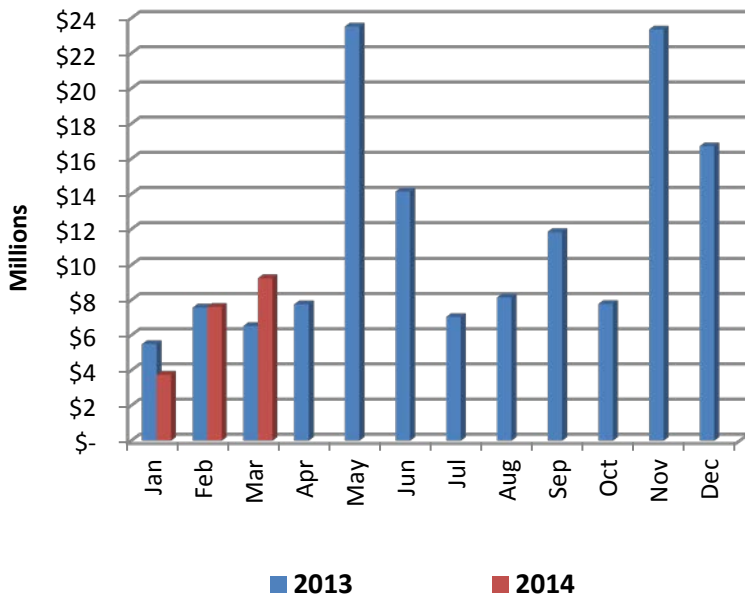
GENERAL FUND - REVENUE ANALYSIS

YTD REVENUE

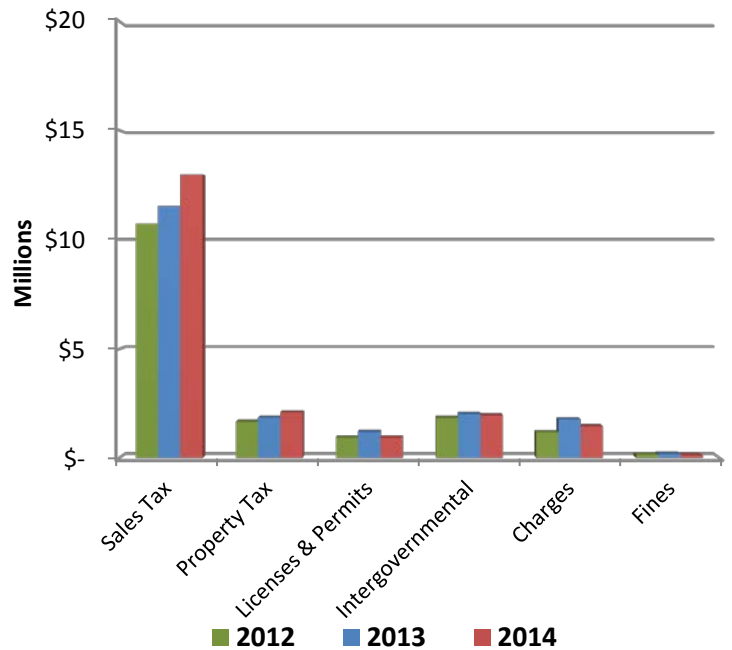
	2013	% Budget	2014	% Budget
January	\$ 5,493,052	4%	\$ 3,750,919	3%
February	7,574,205	6%	7,613,800	8%
March	6,526,884	15%	9,246,544	15%
April	7,754,117	21%		
May	23,524,199	39%		
June	14,140,226	50%		
July	7,041,435	56%		
August	8,153,852	62%		
September	11,851,488	71%		
October	7,779,768	77%		
November	23,349,745	95%		
December	16,720,684	108%		
12-31 Actual	<u>\$ 139,909,655</u>			
YTD Actual	<u>\$ 19,594,141</u>		<u>\$ 20,611,263</u>	
Budget	\$ 129,182,831		\$ 136,987,060	



MONTH OVER MONTH REVENUE



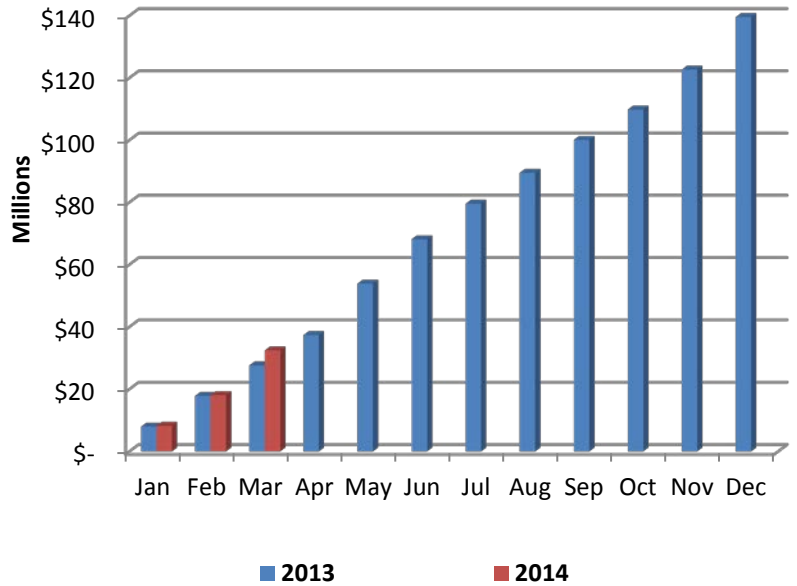
YTD REVENUE BY SOURCE



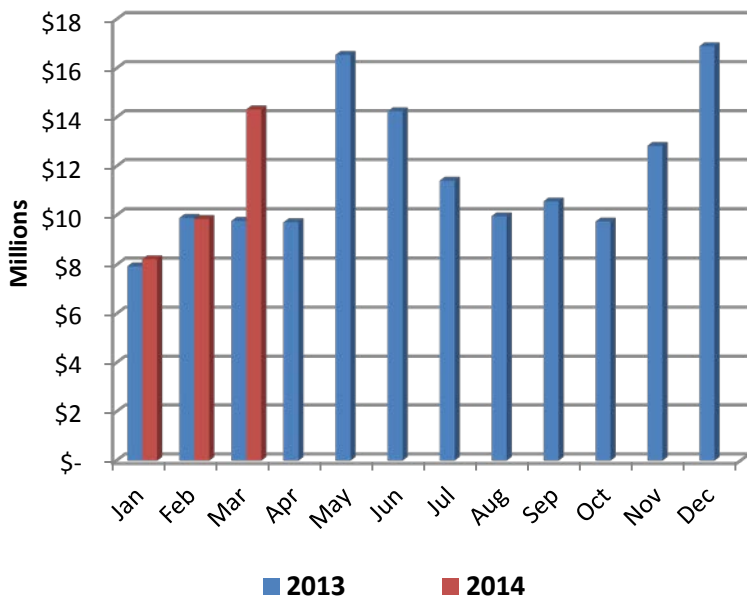
GENERAL FUND - EXPENDITURE ANALYSIS

YTD EXPENDITURES

	2013	% Budget	2014	% Budget
January	\$ 7,941,730	6%	\$ 8,236,774	6%
February	9,892,432	13%	9,850,095	13%
March	9,770,452	21%	14,324,257	23%
April	9,712,255	28%		
May	16,547,830	41%		
June	14,240,828	51%		
July	11,410,767	56%		
August	9,962,624	63%		
September	10,567,437	71%		
October	9,740,695	78%		
November	12,840,055	87%		
December	16,903,237	98%		
12-31 Actual	<u>\$ 139,530,342</u>			
YTD Actual	<u>\$ 27,604,614</u>		<u>\$ 32,411,126</u>	
Budget	\$ 141,796,441		\$ 140,799,848	



MONTH OVER MONTH EXPENDITURES



YTD EXPENDITURES BY DEPARTMENT

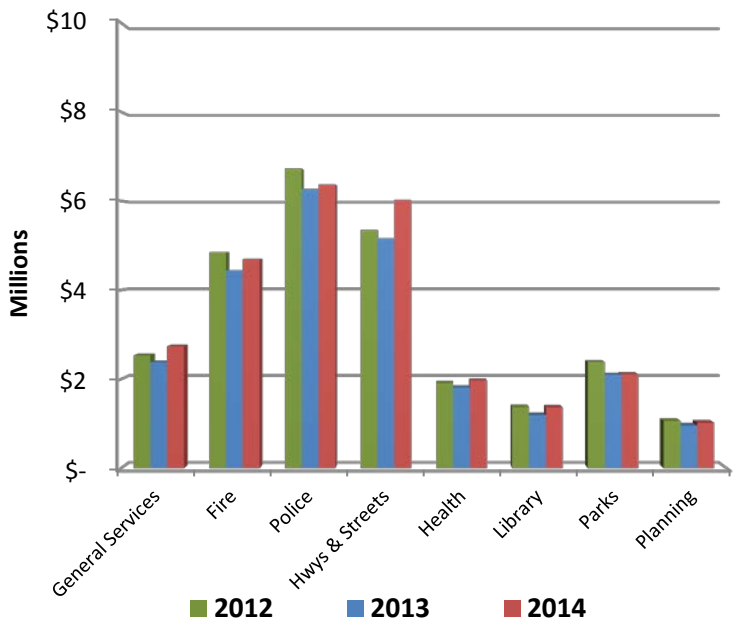


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FUND SUMMARIES

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

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

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

General Fund Summary..... 1

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

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

Sales & Use Tax Summary..... 2

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

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

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

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

Compilation of Other Funds 4-6

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

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

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

Internal Service Funds 6

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

Enterprise Fund Summary of Cash Flows 7

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

CAPITAL PROGRAM

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

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

Capital Improvement Program (CIP) Projects Summary 9-12

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

Other Capital Expenditures Program (OCEP) Summary 13-16

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

DEBT

Outstanding or Authorized Debt 17

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

BUDGET

Budget/Appropriation Adjustments 18-20

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

City of Sioux Falls
Monthly Financial Report
March 31, 2014

General Fund Summary - Fund 100 (25% of year lapsed)

Available Fund Balance & Cash Status			Unrestricted Cash Balance			
	Current Budget	Actual		2014	2013	2012
Fund Balance Jan 1	\$ 45,842,732	\$ 45,842,732	February	34,185,806	38,211,611	31,181,583
Less Restricted	(2,279,032)		March	30,601,349	35,032,960	30,487,453
Revenues	136,987,060	20,611,263	Change	(3,584,457)	(3,178,651)	(694,130)
Expenditures	(140,799,848)	(32,411,126)		21.7%	26.3%	24.2%
Net Change in Fund Balance	(3,812,788)	(11,799,863)	% Unrestricted Cash Balance to Budget (11% Policy Target)			
Available Fund Balance	\$ 39,750,912	\$ 34,042,869				
	28.2%	24.2%	% Available Fund Balance to Budget (25% Target)			

Budget Status						
Revenue	Current Budget	Actual Revenue	2014 YTD % of Budget	2013 YTD % of Budget	2012 YTD % of Budget	
Taxes						
Property Tax	\$ 50,717,241	\$ 2,090,751	4%	4%	4%	
Sales Tax	53,308,498	12,977,080	24%	23%	23%	
Frontage Tax	4,614,137	277,353	6%	6%	5%	
Lodging Tax	825,000	93,733	11%	17%	17%	
CVB BID Tax	1,980,000	324,170	16%	19%	21%	
Other	113,500	30,167	27%	26%	26%	
Total Taxes	111,720,376	15,793,254	14%	13%	13%	
Licenses and Permits	4,737,978	931,074	20%	27%	21%	
Intergovernmental Revenue						
Federal and State Grants	5,419,446	601,512	11%	20%	15%	
Motor Vehicle Licenses	2,825,600	131,531	5%	5%	6%	
County Support	1,013,055	240,500	24%	28%	25%	
Liquor Tax Reversion	800,600	-	0%	0%	0%	
Bank Franchise Tax	675,000	904,928	134%	74%	103%	
Health and Fire Reversion	565,000	-	0%	23%	22%	
Wheel Tax	170,000	30,077	18%	15%	16%	
Other	72,375	47,427	66%	31%	44%	
Total Intergovernmental Revenue	11,541,076	1,955,975	17%	20%	20%	
Charges for Goods and Services	7,367,647	1,456,151	20%	26%	18%	
Fines and Forfeitures	691,740	133,523	19%	25%	20%	
Investment Revenue	409,262	25,386	6%	15%	-4%	
Other Revenue	518,981	315,901	61%	41%	22%	
Total General Fund Revenue	\$ 136,987,060	\$ 20,611,263	15%	15%	14%	
Expenditures by Department	Current Budget	Actual Expenditures	2014 YTD % of Budget	2013 YTD % of Budget	2012 YTD % of Budget	
Mayor	\$ 523,540	\$ 90,498	17%	20%	21%	
City Council	1,398,978	316,348	23%	25%	22%	
Attorney	1,635,605	285,348	17%	20%	21%	
HR	1,465,996	320,936	22%	15%	20%	
Finance	2,347,693	494,729	21%	19%	21%	
Facilities Management	2,635,844	343,959	13%	14%	22%	
IT	3,064,745	534,470	17%	17%	22%	
Multimedia Support	1,729,900	353,067	20%	21%	24%	
Total General Government	14,802,301	2,739,354	19%	18%	22%	
Fire	23,206,744	4,693,537	20%	21%	23%	
Police	30,112,559	6,367,320	21%	21%	24%	
Total Public Safety	53,319,303	11,060,857	21%	21%	23%	
Total Highways & Streets	23,426,547	6,020,585	26%	24%	25%	
Health	11,156,512	1,966,114	18%	17%	21%	
Parks	14,862,530	2,108,855	14%	15%	18%	
Libraries	6,830,405	1,361,731	20%	19%	23%	
Museum	532,243	197,032	37%	29%	-14%	
Total Culture & Recreation	22,225,178	3,667,619	17%	16%	19%	
Urban Management	4,976,592	1,023,577	21%	19%	24%	
Economic Development	4,267,968	922,080	22%	36%	7%	
Total Urban & Economic Development	9,244,560	1,945,657	21%	23%	20%	
Transfers	6,625,447	5,010,939	76%	35%	32%	
Total General Fund Expenditures	\$ 140,799,848	\$ 32,411,126	23%	21%	23%	

City of Sioux Falls
 Monthly Financial Report
 Marh 31, 2014

Sales/Use Tax Fund Summary - Fund 253 (25% of year lapsed)

Unreserved Fund Balance & Cash Status:			
Fund Balance January 1	\$ 49,596,534	Beginning Cash Balance January 1	\$ 49,114,314
Less Restricted	(24,441,129)	Change in Cash Balance	10,522,569
Less Committed	(13,625,014)	Total Cash Balance	59,636,883
Spendable Fund Balance	\$ 11,530,391	Less Designated Cash	(5,348,598)
Supplements	(349,615)	Less Restricted Cash	(756,149)
Available Fund Balance	\$ 11,180,776	Less Cash in Trust	(29,447,006)
		Ending Available Cash Balance	\$ 24,085,131

Budget Status:					
Revenue		Current Budget	Actual	Balance	
Taxes		\$ 53,308,497	\$ 13,117,052	\$ 40,191,445	
Federal & State Grants		511,908	7,500	504,408	
Interest Earned on Trust Investments		300,000	136,655	163,345	
Special Assessments/Platting Fees (.92)		1,430,000	25,866	1,404,134	
Special Assessments/Platting Fees (.08)		-	136,424	(136,424)	
Contributions		2,914,518	-	2,914,518	
Other		90,000	5,770	84,230	
Total Sales/Use Tax Fund Revenue		\$ 58,554,923	\$ 13,429,267	\$ 45,125,656	
Expenditures by Department		Current Budget	Expended	Encumbered	Balance
City Council		\$ 63,000	\$ -	\$ -	\$ 63,000
Facilities Management		693,782	49,764	367,515	276,503
Information Technology		510,217	-	-	510,217
Multimedia Support		165,000	-	58,399	106,601
Total General Government		1,431,999	49,764	425,914	956,321
Fire		4,229,750	169,540	1,804,473	2,255,737
Police		1,763,015	35,627	516,230	1,211,158
Total Public Safety		5,992,765	205,167	2,320,703	3,466,895
Highways & Streets		32,689,199	1,163,619.57	16,585,801	14,939,779
Health		134,399	-	85,729	48,670
Entertainment Venues		169,047	-	83,187	85,860
Park/Recreation		14,337,983	690,697	1,452,703	12,194,584
Library		686,180	143,996	-	542,184
Museum		1,300,000	-	-	1,300,000
Total Culture & Recreation		16,493,210	834,693	1,535,890	14,122,627
Urban Management		72,000	15,000	37,000	20,000
Economic Development		539,237	-	-	539,237
Total Urban & Economic Development		611,237	15,000	37,000	559,237
Transit		1,280,885	-	530,833	750,052
Debt Service		16,215,000	998,728	-	15,216,272
Total Sales/Use Tax Fund Expenditures		\$ 74,848,694	\$ 3,266,971	\$ 21,521,869	\$ 50,059,853

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Municipal Sales/Use Tax Collections (Accrual Basis)

	Sales/Use Tax		Capital Improvement Tax		Entertainment Tax		Lodging Tax	
	2014 1%	2013 1%	2014 1%	2013 1%	2014 1%	2013 1%	2014 1%	2013 1%
January	5,058,188	4,824,838	5,058,173	4,824,835	509,202	494,470	42,418	43,481
February	4,008,532	3,879,587	4,008,532	3,879,586	483,554	457,662	51,315	40,816
March	3,840,987	3,681,733	3,840,974	3,681,728	447,917	434,101	52,056	46,071
April		4,359,621		4,359,889		515,638		58,545
May		4,142,998		4,142,768		492,352		58,917
June		4,296,188		4,296,190		520,960		60,984
July		4,497,750		4,497,749		543,304		74,809
August		4,347,054		4,346,969		539,278		81,694
September		4,496,411		4,496,318		570,751		85,266
October		4,389,603		4,389,638		505,670		71,979
November		4,499,152		4,499,075		509,989		69,153
December		4,305,632		4,305,635		487,866		63,404
Total Current Collections YTD	12,907,707	12,386,159	12,907,679	12,386,150	1,440,673	1,386,232	145,790	130,369
Percent Change Current Collections YTD	4.2%	5.8%	4.2%	5.8%	3.9%	3.6%	11.8%	6.2%
Adjustments to Current Collections								
State Audit Collections/Adjustments	209,380	102,379	209,373	101,105	-	1,219	-	-
City Economic Development Refund (ORD 42-05)	-	-	-	-	-	-	-	-
Net Reportable Revenue YTD	13,117,087	12,488,538	13,117,052	12,487,255	1,440,673	1,387,451	145,790	130,369
Percent Change YTD Net Reportable Revenue	5.0%	6.0%	5.0%	6.0%	3.8%	3.8%	11.8%	6.2%

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Compilation of Other Funds (25% of year lapsed)

ENTERTAINMENT TAX FUND (250)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 4,919,129	\$ 4,919,129		Total \$ 5,281,025
Less Restricted	-	-		Designated -
Spendable Fund Balance	4,919,129	4,919,129		Trust 2,042,656
Revenues	6,283,404	983,161	16%	Available \$ 3,238,369
Expenditures				
Events Complex (Operating & Capital)	4,051,652	95,918	2%	
Orpheum Theatre (Operating & Capital)	381,688	-	0%	
Washington Pavilion (Operating & Capital)	3,365,618	550,051	16%	
Debt Service	2,070,000	-	0%	
Total Expenditures	9,868,958	645,969	7%	
Net Change in Fund Balance	(3,585,554)	337,192		
Available Fund Balance	\$ 1,333,575	\$ 5,256,321		

RAILROAD RELOCATION FUND (254)

Description: Federally funded downtown railroad relocation project.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ (170,051)	\$ (170,051)		Total \$ (239,886)
Less Restricted	-	-		Available* \$ (239,886)
Spendable Fund Balance	(170,051)	(170,051)		
Revenues (Grants)	36,182,907	5,518	0%	* Reimbursement Basis
Expenditures	36,182,907	-	0%	
Net Change in Fund Balance	-	5,518		
Available Fund Balance	\$ (170,051)	\$ (164,533)		

COMMUNITY DEVELOPMENT FUND (260)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 2,773,026	\$ 2,773,026		Total \$ 2,141,339
Less Restricted	(330,294)	(330,294)		Designated -
Spendable Fund Balance	2,442,732	2,442,732		Restricted 1,635,450
Revenues	3,147,486	140,914	4%	Available \$ 505,889
Expenditures	3,332,609	298,413	9%	
Net Change in Fund Balance	(185,123)	(157,499)		
Available Fund Balance	\$ 2,257,609	\$ 2,285,233		

TRANSIT SYSTEM FUND (268)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 1,265,043	\$ 1,265,043		Total \$ 3,905,609
Less Restricted	-	-		Available \$ 3,905,609
Spendable Fund Balance	1,265,043	1,265,043		
Revenues				
Federal Operating	2,861,838	-	0%	
Federal Capital	1,866,768	-	0%	
State Operating	96,575	-	0%	
General Fund Transfer	4,897,806	4,897,806	100%	
Total Revenues	9,722,987	4,897,806	50%	
Expenditures				
Operating	7,856,219	2,250,000	29%	
Capital	2,105,768	-	0%	
Total Expenditures	9,961,987	2,250,000	23%	
Net Change in Fund Balance	(239,000)	2,647,806		
Available Fund Balance	\$ 1,026,043	\$ 3,912,849		

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Compilation of Other Funds (25% of year lapsed)

STORM DRAINAGE FUND (272)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 8,119,788	\$ 8,119,788		Total \$ 7,582,358
Less Restricted	-	-		Designated 4,442,759
Spendable Fund Balance	<u>8,119,788</u>	<u>8,119,788</u>		Available \$ 3,139,599
Revenues	7,259,985	482,091	7%	
Expenditures				
Operating	3,161,858	383,553	12%	
Capital	7,844,045	475,739	6%	
Debt Service	415,475	103,869	25%	
Total Expenditures	<u>11,421,378</u>	<u>963,161</u>	8%	
Net Change in Fund Balance	<u>(4,161,393)</u>	<u>(481,070)</u>		
Available Fund Balance	<u>\$ 3,958,395</u>	<u>\$ 7,638,718</u>		

T.I.F. DISTRICT FUND (396)

Description: Improvements funded by Tax Increment Financing.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 682,989	\$ 682,989		Total \$ 611,667
Less Restricted	(670,737)	(670,737)		Restricted 334,902
Spendable Fund Balance	<u>12,252</u>	<u>12,252</u>		Trust 226,766
Revenues	1,243,200	1	0%	Available \$ 50,000
Expenditures	<u>1,090,700</u>	<u>120,998</u>	11%	
Net Change in Fund Balance	<u>152,500</u>	<u>(120,997)</u>		
Available Fund Balance	<u>\$ 164,752</u>	<u>\$ (108,745)</u>		

LIBRARY MEMORIAL FUND (482)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 51,960	\$ 51,960		Total \$ 83,969
Less Restricted	(27,195)	(27,195)		Restricted 24,778
Spendable Fund Balance	<u>24,765</u>	<u>24,765</u>		Available \$ 59,191
Revenues	5,500	2,081	38%	
Expenditures	<u>25,000</u>	<u>1,072</u>	4%	
Net Change in Fund Balance	<u>(19,500)</u>	<u>1,009</u>		
Available Fund Balance	<u>\$ 5,265</u>	<u>\$ 25,774</u>		

COTTAM MEMORIAL FUND (486)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 5,610	\$ 5,610		Total \$ 5,609
Less Restricted	(3,610)	(3,610)		Restricted 2,001
Spendable Fund Balance	<u>2,000</u>	<u>2,000</u>		Available \$ 3,608
Revenues	50	1	1%	
Expenditures	<u>400</u>	<u>-</u>	0%	
Net Change in Fund Balance	<u>(350)</u>	<u>1</u>		
Available Fund Balance	<u>\$ 1,650</u>	<u>\$ 2,001</u>		

EVENTS CENTER CONSTRUCTION FUND (594)

Description: Funding for the construction of the Events Center.

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 45,054,819	\$ 45,054,819		Total \$ 34,320,722
Less Restricted	-	-		Trust 39,753,613
Spendable Fund Balance	<u>45,054,819</u>	<u>45,054,819</u>		Available* \$ (5,432,891)
Revenues	-	125,263		
Expenditures	<u>44,577,412</u>	<u>10,608,834</u>	24%	* Reimbursed from Bond Proceeds
Net Change in Fund Balance	<u>(44,577,412)</u>	<u>(10,483,572)</u>		
Available Fund Balance	<u>\$ 477,407</u>	<u>\$ 34,571,247</u>		

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Compilation of Other Funds (25% of year lapsed)

SIoux FALLS FLOOD CONTROL FUND (598)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 4,549,812	\$ 4,549,812		Total \$ 4,205,398
Less Restricted	-	-		Restricted -
Spendable Fund Balance	<u>4,549,812</u>	<u>4,549,812</u>		Trust -
Revenues				Available <u><u>\$ 4,205,398</u></u>
Interest	-	1,693		
Total Revenues	<u>-</u>	<u>1,693</u>		
Expenditures	<u>4,541,145</u>	<u>344,026</u>	8%	
Net Change in Fund Balance	<u>(4,541,145)</u>	<u>(342,333)</u>		
Available Fund Balance	<u><u>\$ 8,667</u></u>	<u><u>\$ 4,207,479</u></u>		

CULTURE/REC BOND CONSTRUCTION FUND (599)

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

	<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Fund Balance, January 1	\$ 3,203,879	\$ 3,203,879		Total \$ 3,200,001
Less Restricted	-	-		Trust 4,324,301
Spendable Fund Balance	<u>3,203,879</u>	<u>3,203,879</u>		Available * <u><u>\$ (1,124,300)</u></u>
Revenues	11,652,629	23	0%	* Reimbursement from Trust
Expenditures				
Library	431,137	-	0%	
Parks and Recreation	11,662,375	3,900	0%	
Total Expenditures	<u>12,093,511</u>	<u>3,900</u>	0%	
Net Change in Fund Balance	<u>(440,882)</u>	<u>(3,877)</u>		
Available Fund Balance	<u><u>\$ 2,762,997</u></u>	<u><u>\$ 3,200,002</u></u>		

INTERNAL SERVICE FUND CASH BALANCES

	<u>Balance, Jan 1</u>	<u>Balance, March 31</u>	<u>Increase/(Decrease)</u>
Fleet Revolving Fund (851)	\$ 6,850,130	\$ 7,645,977	\$ 795,847
City Health/Life Benefit Fund (852)	\$ 13,238,990	13,239,044	54
Workers' Compensation Fund (855)	\$ 1,975,756	1,621,695	(354,061)
Technology Revolving Fund (857)	\$ 2,825,691	2,046,812	(778,879)
Insurance Liability Fund (880)	\$ 1,403,132	184,923	(1,218,209)

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

	LIGHT	PUBLIC PARKING	LANDFILL	WATER	WATER RECLAMATION
Operating Revenue	\$ 2,040,711	\$ 453,493	\$ 2,233,187	\$ 6,137,387	\$ 5,664,588
Operating Expenses	(1,547,087)	(389,990)	(1,980,948)	(2,828,186)	(11,825,974)
Operating Income	493,624	63,503	252,239	3,309,201	(6,161,386)
Adjustment of Operating Income to Cash Flow Basis*	(105,486)	105,812	176,199	(596,640)	10,200,794
*Add back depreciation and adjust for changes in receivables and payables					
CASH FLOWS FROM OPERATING ACTIVITIES	388,138	169,315	428,438	2,712,561	4,039,408
Cash Flows from Capital and Related Financing Activities					
Capital Activities	-	(5,043)	(75,458)	(335,747)	(479,099)
Transfers	-	-	-	-	-
Financing (Debt) Activities	-	-	(98,713)	(1,301,933)	(1,874,505)
TOTAL CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	-	(5,043)	(174,171)	(1,637,680)	(2,353,604)
CASH FLOWS FROM INVESTING ACTIVITIES	6,960	1,897	(1,933)	72,798	10,154
Net increase (Decrease) in Cash During the Period	395,098	166,169	252,335	1,147,679	1,695,958
Cash and Cash Equivalents, Beginning January 1	2,726,784	3,780,424	10,070,353	31,370,345	14,834,631
Cash and Cash Equivalents, Ending Designated & Restricted Cash	3,121,882 (32,485)	3,946,593 (800,000)	10,322,688 (6,710,976)	32,518,024 (9,546,653)	16,530,589 -
AVAILABLE CASH AND CASH EQUIVALENTS	\$ 3,089,397	\$ 3,146,593	\$ 3,611,712	\$ 22,971,371	\$ 16,530,589

City of Sioux Falls
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Capital Program - 2014 Capital Program Fund and Department Summary

Fund/Department	Current Budget	Expensed	Encumbered	Balance	% Expended & Encumbered
Entertainment Tax					#DIV/0!
Events Complex	\$ 3,129,065	\$ 39,020	\$ 493,890	\$ 2,596,155	17%
Orpheum	30,000	-	-	30,000	0%
Washington Pavilion	1,546,483	557	141,036	1,404,891	9%
Total	4,705,548	39,577	634,926	4,031,045	14%
Sales/Use Tax					
City Council	63,000	-	-	63,000	0%
Facilities Management	445,312	8,608	185,203	251,501	44%
Technology	510,217	-	-	510,217	0%
Multimedia Support	165,000	-	58,399	106,601	35%
Fire	4,229,750	169,540	1,804,473	2,255,737	47%
Police	1,763,015	35,627	516,230	1,211,158	31%
Highways & Streets	32,689,198	1,167,470	16,496,979	15,024,750	54%
Health	134,399	-	85,729	48,670	64%
Entertainment Venues	169,047	-	83,187	85,860	49%
Parks & Recreation	14,337,983	690,697	1,452,703	12,194,584	15%
Library	686,180	102,033	-	584,147	15%
Urban Management	72,000	15,000	37,000	20,000	72%
Economic Development	539,237	-	-	539,237	0%
Transit	1,280,885	-	530,833	750,052	41%
Siouxland Museum	1,300,000	-	-	1,300,000	0%
Total	58,385,223	2,188,974	21,250,735	34,945,513	40%
Railroad Relocation Plan	36,182,907	-	200,000	35,982,907	1%
Transit	2,105,768	-	-	2,105,768	0%
Storm Drainage	7,844,045	475,739	1,589,025	5,779,280	26%
Events Center Bond Construction	44,577,412	10,608,834	10,146,123	23,822,455	47%
Sioux Falls Flood Control	4,541,145	344,026	2,929,652	1,267,467	72%
Culture & Recreation Bond Construction					
Parks & Recreation	11,662,375	3,900	9,746	11,648,729	0%
Library	431,137	-	100,748	330,389	23%
Total	12,093,511	3,900	110,493	11,979,118	1%
Electric Light	1,054,543	-	34,342	1,020,201	3%
Public Parking	1,125,615	5,043	62,165	1,058,407	6%
Sanitary Landfill	2,182,633	75,458	60,743	2,046,432	6%
Water	14,972,809	338,084	6,652,352	7,982,374	47%
Water Reclamation	24,133,675	476,762	5,469,679	18,187,234	25%
Fleet	6,875,271	310,073	3,634,586	2,930,612	57%
Technology Revolving	330,081	-	-	330,081	0%
Total Capital (CIP & OCEP)	\$ 221,110,186	\$ 14,866,469	\$ 52,774,821	\$ 153,468,895	31%

City of Sioux Falls
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Capital Program - 2014 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers In	Transfers Out	Expensed	Encumbered	Balance
Facilities Management								
06001	City Hall & Annex Improvements	I	225,413	-	(20,000)	-	19,500	185,913
06003	City Hall Parking Ramp Improvements	SC	7,915	-	-	2,888	28	5,000
06004	Carnegie Building Improvements	I	17,500	-	-	3,095	9,867	4,538
Fire								
09001	Construction of Fire Station #11 (East Side)	D	2,238,308	-	-	109,124	1,703,800	425,384
09002	Construction of Fire Station #12 (Northwest Side)	D	51,400	-	-	-	-	51,400
09008	Land Acquisition for Future Fire Stations	PD	220,000	-	-	-	-	220,000
09009	Fire Station #1 Apparatus Bay	SC	40,000	-	-	-	-	40,000
Police								
10001	Parking Garage Light Upgrades	N	40,000	-	-	-	-	40,000
10002	Law Enforcement Center Generator	N	850,000	-	-	-	-	850,000
Highways & Streets								
11006	Arterial Street Improvements	I	12,520,700	-	(10,853,537)	-	-	1,667,163
11035	Maple St, Career Ave to Marion Road	D	57,197	-	-	2,670	4,743	49,784
11038	41st St, Sertoma Ave to Tea/Ellis Road	D	152,464	9,863,537	-	103,896	9,324,028	588,077
11040	Benson Rd, Career Ave to Marion Rd	I	274,798	-	-	14,862	203,022	56,914
11042	85th, Minnesota Ave to Cliff Ave	D	45,527	30,000	-	34,057	15,150	26,320
11052	Louise Ave, 85th St to 1/2 Mille South	W	53,743	-	-	505	52,013	1,225
11053	Sycamore Ave, 57th St to 69th St	D	152,452	75,000	-	88,788	51,582	87,082
11055	Western Ave, Timber Oak Tr to the South	SC	71,036	-	-	-	4,534	66,502
11057	Western Ave, 57th to Ralph Rogers Rd	SC	133,470	-	-	12,141	75,736	45,593
11060	Cliff Ave, 61st St to 85th St	D	197,958	25,000	-	99,865	86,769	36,325
11003	Major Street Reconstruction	I	2,946,015	-	(1,438,000)	-	-	1,508,015
11039	Kiwanis, 10th St to Madison Ave	I	185,761	6,000	-	15,690	145,125	30,946
11041	8th St & Cliff Ave to Sherman Ave	D	59,986	1,132,000	-	84,762	855,015	252,209
11043	Madison Ave, West Ave to Louise Ave	D	21,655	-	-	10,076	10,850	730
11051	Marion Rd, Berkshire Blvd to 39th St	W	25,536	-	-	843	24,692	-
11063	West 12th Street Bridge Replacement	I	-	300,000	-	-	-	300,000
11015	Collector Street Expansion	N	3,125,366	-	-	-	20,366	3,105,000
11045	Bahnson Ave, Benson Rd to 60th St	D	103,643	-	-	94,731	4,815	4,098
11001	Concrete Pavement Restoration	I	2,214,564	-	-	76,823	1,232,181	905,560
11002	School Dist/Park Site Coordination	I	983,685	-	-	9,026	47,493	927,166
11004	Asphalt Street Rehab Program	I	7,764,086	225,000	(80,785)	146,197	3,024,594	4,737,509
11005	Street Maintenance Building/Satellite Facility	N	300,000	-	-	-	-	300,000
11007	Downtown Area Street & Utility Improvements	I	1,403,290	-	-	90,570	209,233	1,103,486
11008	Communications Network Upgrade	I	263,191	-	-	6,930	184,086	72,176
11009	Right-of-Way Acquisition	N	1,060,120	-	-	-	5,125	1,054,995
11010	Traffic Signal Improvements	I	342,236	-	(15,000)	82,561	132,973	111,702
11011	Railroad Crossing Improvements	N	113,317	-	-	-	50,817	62,500
11012	Arterial Intersection Improvements	I	2,500,872	100,000	-	46,523	2,202,604	351,746
11013	SDDOT Project Coordination	I	348,555	-	-	41,794	135,179	171,582
11014	Bridge & Retaining Wall Rehabilitation	I	235,553	-	-	17,898	208,874	8,781
11016	26th St & I-229 Area Improvements	N	40,000	-	-	2,500	-	37,500
11017	85th St & I-29 Improvements	N	7,500	60,000	-	-	-	67,500
11018	ADA Improvements	D	150,879	-	-	-	18,262	132,617
11019	Sand & Salt Storage Structure	D	83,000	-	-	14,417	59,760	8,823
11020	Drainage Improvements in Developing Areas	I	2,280,567	-	(900)	354,499	424,359	1,500,809
11021	Sump Pump Collection Systems	D	340,291	-	-	55,977	6	284,308
11022	Unforeseen Drainage Improvements	D	356,205	-	-	56,466	57,712	242,027
11023	Drainage Conveyance Improvements	N	827,645	-	-	-	-	827,645
10024	Morningside Park Drainage Improvements	N	152,000	-	-	-	-	152,000
11025	Riverdale Road Concrete Channel	D	270,000	-	-	6,794	29,722	233,484
11026	Covell Area Basin Drainage Improvements	N	70,000	-	-	-	-	70,000
11027	Street Lights in Newly Developed Areas	I	236,028	-	-	20,177	121,438	94,413
11028	60th Street North Improvements	N	10,000	-	-	-	-	10,000
11029	49th St Extension	D	26,916	-	-	-	-	26,916
11032	SD Hwy 11 & Arrowhead Parkway Construction	C	41,934	-	-	-	-	41,934
11033	57th St, Sycamore Ave to SD 100	I	1,153,945	-	-	17,197	1,056,405	80,343
11034	Railroad Relocation Plan	PD	36,223,243	-	-	8,000	278,924	35,936,320
11036	Cliff Ave, Benson Rd to 60th St S	C	174,607	-	-	9,626	131,602	33,380

Status Codes: (N) Not Started (S) Signed Contract (PD) Preliminary Design (D) Under Design (DC) Design Completed
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City of Sioux Falls
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March 31, 2014

Capital Program - 2014 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers In	Transfers Out	Expensed	Encumbered	Balance
11037	Russell St, Westport Ave to Minnesota Ave	I	1,064,749	-	-	28,007	794,144	242,598
11044	85th & Minnesota Ave Traffic Signal Improvements	D	63,907	15,000	-	34,960	24,367	19,580
11046	Non-point Bank Stabilization	I	1,575,611	-	-	558	66,883	1,508,170
11047	Solberg Ave Drainage Improvements	D	540,341	-	-	-	9,316	531,026
11048	Emerald Acres Drainage Channel	I	38,581	900	-	1,444	38,033	4
11049	Roosevelt Channel Drainage Improvements	I	9,087	-	-	-	9,087	-
11050	Solberg Ave & I-229 Overpass	I	49,759	-	-	-	5,471	44,288
11054	Big Sioux River Flood Control	I	4,541,145	-	-	344,026	2,929,652	1,267,467
11056	Neighborhood Restoration Project	N	140,000	-	-	-	1	139,999
11058	Fleet/Street Division Security Improvements	D	54,199	80,785	-	22,217	2,833	109,935
11059	SD 100, Street & Utility Improvements	D	165,957	-	-	3,003	157,160	5,793
11061	Paver Alley Rehab	D	86,000	-	-	-	-	86,000
11062	Cliff Ave, 49th St to 69th St	C	5,407	-	-	-	-	5,407
Entertainment Venues								
13001	Arena Building Improvements	I	2,053,280	-	-	38,320	100,602	1,914,358
13002	Orpheum Building Improvements	N	58,343	-	-	-	-	58,343
13003	Washington Pavilion Building Improvements	D	397,930	-	-	557	50,186	347,188
13004	Washington Pavilion Cinedome Seat Refurbishment	N	86,000	-	-	-	-	86,000
13005	Convention Center Building Improvements	I	310,662	-	-	700	227,187	82,775
13008	Events Center	I	44,588,801	-	-	10,608,834	10,146,123	23,833,843
13009	Washington Pavilion North Gift Shop	I	100,000	-	-	-	90,850	9,150
Parks & Recreation								
14001	Falls Park Development	PD	141,974	-	-	4,822	-	137,152
14002	Bike Trail Development	D	861,911	-	-	3,450	128,658	729,803
14003	Systematic Reconstruction of Bike Trail	PD	100,000	-	-	-	-	100,000
14004	Arrowhead Park Development	N	25,000	-	-	-	-	25,000
14005	Lyon Park Improvements	I	433,170	-	-	25,893	377,653	29,624
14006	Disc Golf Course Development	N	8,550	-	-	-	-	8,550
14007	Park Roads & Parking Lot Rehabilitation	D	139,052	-	-	6,730	66,814	65,508
14008	Park Land Acquisition	PD	628,540	-	(66,214)	-	-	562,326
14009	Aquatic Facilities Development	PD	18,530,303	-	-	-	6,953	18,523,350
14010	Southern Vistas/Park School Site	D	51,200	-	-	-	33,250	17,950
14011	Sioux Falls Stadium Improvements	D	136,000	-	-	-	8,500	127,500
14012	Spencer Park Improvements	N	15,000	-	-	-	-	15,000
14013	Harmodon Park Improvements	I	51,380	-	-	-	48,730	2,650
14014	River Greenway Improvements	I	167,578	14,000	-	31,109	127,878	22,591
14015	Northwest Sioux Falls Park/School Site	C	350,000	66,214	-	416,214	-	0
14021	Playcourt Cyclic Reconstruction	PD	14,820	-	-	-	-	14,820
14023	Picnic Shelter Improvements	SC	1,984	-	-	-	-	1,984
14026	Zoo Master Plan Improvements	I	340,277	-	-	80,714	134,063	125,500
14031	Terrace Park Development	SC	23,404	-	-	-	5,877	17,527
14034	Arboretum & East Sioux Falls Park Developments	SC	31,728	-	-	8,547	19,844	3,337
14039	Family Park Improvements	DC	633,392	-	-	20,615	32,897	579,880
14041	Dunham Park Improvements	D	6,435	-	-	4,400	2,035	-
14042	Prairie Meadows Park Development	SC	42,537	-	-	4,501	2,444	35,592
14043	Elmwood Park Improvements	SC	11,084	-	-	-	9,883	1,201
14044	Rink Improvements	PD	260,113	-	(14,000)	-	-	246,113
14045	Dawley Park Development	SC	10,323	-	-	-	365	9,958
14046	Galway Park Development	SC	27,495	-	-	6,157	8,044	13,293
14047	Downtown Park Improvements	SC	13,295	-	-	7,397	4,107	1,791
14048	Granite Valley Park Developments	SC	11,991	-	-	-	5,025	6,966
14050	Indoor Tennis Facility	D	500,000	-	-	-	-	500,000
14051	Indoor Ice Facility	I	1,500,000	-	-	-	-	1,500,000
Library								
15001	Prairie West Branch Library	SC	431,137	-	-	-	100,748	330,389
Urban Management								
16001	Sculpture Walk	N	15,000	-	-	15,000	-	-
Economic Development								
17001	Core Façade Revitalization	N	539,237	-	-	-	-	539,237
Public Parking								
19001	Parking Lot & Parking Ramp Improvements	N	47,500	-	-	-	-	47,500

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Capital Program - 2014 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers In	Transfers Out	Expensed	Encumbered	Balance
19002	New Parking Facility	PD	720,000	-	-	-	30,700	689,300
19003	Parking Maintenance Building Improvements	N	111,370	-	-	-	-	111,370
Electric Light								
20001	Unforeseen Electrical System Replacement	N	250,882	-	-	-	-	250,882
20002	Circuit Improvements	D	415,199	-	-	-	29,585	385,614
20003	Storage Yard Improvements	D	227,577	-	-	-	2,297	225,280
Sanitary Landfill								
21001	Leachate Recirculation	D	1,378,084	-	-	10,717	2,633	1,364,734
21002	Land Acquisition	N	140,000	-	(34,330)	-	-	105,670
21003	Perimeter Fencing	D	66,950	34,330	-	42,027	2,833	56,421
21004	Building Improvements	N	200,000	-	-	-	-	200,000
21008	MSW (Municipal Solid Waste) Landfill Expansion	N	246,470	-	-	22,714	36,829	186,927
21009	Alternative Energy System	N	50,000	-	-	-	-	50,000
Water								
22001	Land Acquisition	N	1,050,000	-	-	-	-	1,050,000
22002	Other Mains, Unforeseen Water Projects	D	1,001,500	-	(500,000)	7,381	62,661	431,458
22003	City Wide Water Main Replacements	D	1,387,548	-	(270,000)	-	-	1,117,548
22004	Reservoir Improvements	I	1,179,237	300,000	-	10,872	1,268,909	199,456
22005	Water Purification Building Improvements	I	1,841,768	-	-	82,950	1,489,063	269,756
22006	33rd Street and I-229 Water Main Replacement	I	148,230	35,000	-	241	169,573	13,416
22007	Water Collector Well Improvements	N	100,000	65,000	-	-	-	165,000
22012	Lewis & Clark Regional Water Supply	C	38,986	100,000	-	23,853	18,818	96,315
22013	Lewis & Clark Water Supply Connection	C	15,346	-	-	-	-	15,346
22014	1st Ave, 28th to 32nd	D	2,600	-	-	-	-	2,600
22015	43rd, Phillips Ave to Center	D	4,105	-	-	-	4,105	-
22016	St Paul Ave, Benson Rd to 39th St N	D	58,125	-	-	630	19,734	37,761
22017	Flow Control Valves	I	374,116	-	-	34,782	325,592	13,743
22018	Rice St Water Main & Entrance Improvements	I	39,262	-	-	-	-	39,262
22019	12th Street from Fire Station #10 to Tea/Ellis Road	I	436,333	-	-	-	357,199	79,134
22020	Technology Cir from Technology Dr to the East	I	119,999	-	-	-	73,483	46,516
22021	Eastside Water Transfer Main	D	20,054	700,000	-	17,180	12,577	690,297
22022	Western Heights Water Main Replacement	C	47,716	-	-	12,960	11,528	23,227
22023	Sherman Ave and VanEps Ave	D	38,299	60,000	-	29,172	2,295	66,832
22024	Wayland Ave, Blauvelt Ave	D	65,200	100,000	-	49,887	16,392	98,922
22025	Holbrook, 57th St to 61st St Water Main	D	297,766	10,000	-	-	296,175	11,591
Water Reclamation								
23001	Sanitary Sewers - Other Mains	D	736,296	300,000	(150,000)	52,282	62,461	771,553
23002	Pipe Lining Project	I	3,842,205	-	-	22,714	358,526	3,460,965
23003	Manhole Rehabilitation Project	D	178,985	-	-	817	11,983	166,185
23004	East Side Future Interceptor	N	50,000	-	-	-	-	50,000
23005	West Side Future Interceptor	N	25,000	-	-	-	-	25,000
23006	Water Reclamation Facility Roof Replacement	D	418,172	-	-	6,638	22,762	388,772
23007	Water Rec Facility HVAC Upgrade Program	D	331,039	-	-	6,387	41,033	283,619
23008	SCADA for the Sanitary Sewer Collection System	D	545,978	-	-	67,061	147,212	331,705
23009	Secondary Digester Floating Cover Rehab	D	29,000	150,000	-	-	142,100	36,900
23010	Water Reclamation Heat Exchanger Replacement	D	536,000	-	-	3,385	79,415	453,200
23011	Elimination of Rice & Kiwanis Lift Station	N	42,000	-	-	-	-	42,000
23012	Digester Mixing System Improvements	N	1,537,300	-	(425,000)	-	-	1,112,300
23013	FOG Receiving & Processing Improvements	I	542,232	-	-	-	-	542,232
23014	Brandon Rd Lift Station Parallel Force Main	N	761,000	-	-	-	-	761,000
23020	East Side Water Reclamation Facility	D	2,266,760	-	-	-	34,974	2,231,786
23022	Central Main Interceptor Replacement	C	410,927	-	-	10,475	297,367	103,085
23023	East Side Sanitary Sewer Installation	D	3,003,980	-	-	352	1,898,702	1,104,926
23025	Sioux River South Interceptor Improvements	I	4,450,667	-	-	290,673	1,560,803	2,599,190
23026	Water Reclamation Facility Trickling Filter Replacem	C	8,828	-	-	2,984	5,845	-
23027	Collection System Flow Metering Improvements	N	289,759	-	-	-	4,655	285,104
23028	Water Rec Facility Disinfection System Improvemen	D	130,309	-	-	5,925	7,764	116,620
Fleet								
24001	Grinder Crane Improvements	D	74,000	-	-	-	8,135	65,865
24002	Fleet/Street Roof Replacement	N	28,800	-	-	-	-	28,800
24003	Shop Lighting Upgrades	D	31,500	-	-	-	3,000	28,500

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**City of Sioux Falls
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Capital Program - 2014 Capital Improvements Program Projects Summary

Proj. #	Project Description	Proj. Status	Approved Budget	Transfers In	Transfers Out	Expensed	Encumbered	Balance
24004	Fueling Site Security Enhancements	N	23,500	-	-	-	-	23,500
24007	Fuel System Upgrade	D	250,061	-	-	-	88,222	161,839
Transit								
29001	Vehicle Maintenance Lift	D	94,400	-	-	-	-	94,400
29002	Fire Alarm System Upgrade	N	20,160	-	-	-	-	20,160
29008	ADA Accessible Bus Stops	D	4,886	-	-	-	4	4,882
29009	Bus Wash	N	320,760	-	-	-	-	320,760
Museum								
30001	City/County Archive Building	N	1,300,000	-	-	-	-	1,300,000
			\$ 200,180,465	\$13,847,766	\$ (13,867,766)	\$14,275,198	\$47,006,584	\$138,878,683
					Transfers to/(from) OCEP	\$ 20,000		
					Transfers to/(from) Operating Budget	\$ -		
						\$ (13,847,766)		

Uses	Arterial Streets Funding					
	2009-2010	2011	2012	2013	2014 YTD	Life-to-Date
Total Arterial Street Expenditures	\$ 16,378,863	\$ 4,614,683	\$ 4,421,449	\$ 9,818,007	\$ 350,367	\$ 35,583,369
Sources						
.08 Sales Tax	\$ 6,483,249	\$ 3,642,339	\$ 3,859,348	\$ 4,162,781	\$ 3,456,048	\$ 21,603,765
Street Platting Fees	568,910	255,929	1,039,869	1,475,970	1,346,419	4,687,097
Total Dedicated Funding	7,052,159	3,898,268	4,899,217	5,638,751	4,802,467	26,290,862
.92 Sales Tax	9,326,704	716,415	(477,768)	4,179,255	TBD	TBD
Total Sources	\$ 16,378,863	\$ 4,614,683	\$ 4,421,449	\$ 9,818,006		

Detail of 2014 expenditures can be found on page 9 of this report.

City of Sioux Falls
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Capital Program - 2014 Other Capital Expenditures Program Projects Summary

	Description	Budget	Expensed	Encumbered	Balance
City Council	State Theatre Projector	63,000	-	-	63,000
	Total	63,000	-	-	63,000
Facilities Management	Air Conditioner	171,534	1,605	155,809	14,120
	Security System	7,950	-	-	7,950
	Ramp Sweeper	35,000	-	-	35,000
	Total	214,484	1,605	155,809	57,070
Technology	Phone and Switches	404,317	-	-	404,317
	Network Switches	60,000	-	-	60,000
	Storage Area Network	45,900	-	-	45,900
	Total	510,217	-	-	510,217
Multimedia Support	Editing System	25,000	-	58,399	(33,399)
	Studio Lighting	20,000	-	-	20,000
	3rd Set Design	20,000	-	-	20,000
	Support Server	50,000	-	-	50,000
	Shared Storage	50,000	-	-	50,000
	Total	165,000	-	58,399	106,601
Fire	Station Alerting System	290,000	374	-	289,626
	Thermal Image Camera (14)	161,000	-	-	161,000
	Fire Truck	965,900	-	-	965,900
	Fuel Dispenser System (2)	38,142	-	-	38,142
	Generator	25,800	-	23,936	1,864
	Sedan	18,050	18,050	-	-
	Outdoor Warning Siren (2)	45,000	-	-	45,000
	SUV	54,950	-	40,442	14,508
	Tractor	45,000	41,992	-	3,008
	Wildland Fire Fighting Package	36,200	-	36,295	(95)
	Total	1,680,042	60,416	100,673	1,518,953
Police	Vehicle Lift System	26,600	-	-	26,600
	Motorcycle (2)	36,000	-	-	36,000
	Patrol Sedans (15)	617,515	-	418,485	199,030
	Pickup w/ A/C Box	26,000	-	26,083	(83)
	Sedan	18,400	-	17,700	700
	SUV	36,300	-	26,981	9,319
	Total Station	36,400	35,627	-	773
	Van	25,800	-	26,981	(1,181)
	Video Technologies	50,000	-	-	50,000
	Total	873,015	35,627	516,230	321,158
Highways & Streets	Smartboard	20,000	-	-	20,000
	Interactive Board	12,615	-	-	12,615
	GPS	18,000	-	-	18,000
	Server Storage	25,000	-	-	25,000
	Utility Trailer	25,000	-	-	25,000
	Pump	25,000	-	-	25,000
	Total	125,615	-	-	125,615
Health	Chemistry Analyzer	20,000	-	-	20,000
	Dental Laser	7,800	-	-	7,800
	Pickup (2)	44,800	-	43,788	1,012
	Sterilizer	8,299	-	-	8,299
	Utility Vehicle	13,500	-	-	13,500
	Dental X-Ray Machine	40,000	-	41,941	(1,941)
	Total	134,399	-	85,729	48,670
Entertainment Venues	Arena Phone System	25,650	-	30,453	(4,803)
	Arena Two-way Radio System	34,551	-	-	34,551
	Arena Surveillance System	55,000	-	-	55,000
	Arena Security System	42,750	-	83,187	(40,437)
	Arena Floor Scrubber	13,000	-	-	13,000
	Arena Sweeper	38,950	-	-	38,950
	Arena Basketball Floor	24,815	-	-	24,815
	Arena Staging	22,000	-	-	22,000
	Arena Spotlights (3)	73,655	-	-	73,655
	Arena Generator	28,500	-	-	28,500

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Capital Program - 2014 Other Capital Expenditures Program Projects Summary

	Description	Budget	Expensed	Encumbered	Balance
	Arena Backstops (2)	33,250	-	-	33,250
	Convention Center Phone System	62,165	-	26,898	35,267
	Convention Center Network Equipment	47,000	-	45,570	1,430
	Convention Center Surveillance System	55,837	-	63,180	(7,343)
	Convention Center Floor Scrubber	19,373	-	-	19,373
	Convention Center Mobile Dish Truck	7,958	-	-	7,958
	Convention Center Riding Extractor	14,000	-	-	14,000
	Convention Center Lift	13,500	-	-	13,500
	Convention Center Boom Lift	150,000	-	-	150,000
	Convention Center Staging/Risers	93,583	-	-	93,583
	Convention Center Beer System	8,691	-	-	8,691
	Convention Center Refrigerator	7,709	-	-	7,709
	Convention Center Steamwell Table	8,000	-	-	8,000
	Convention Center Wet/Dry Vacuum	14,500	-	-	14,500
	Washington Pavilion Projection System	25,000	-	-	25,000
	Washington Pavilion Video System	21,000	-	-	21,000
	Washington Pavilion Monitor	28,000	-	-	28,000
	Washington Pavilion AVV Equip MWS Hall	108,550	-	-	108,550
	Washington Pavilion Security System	180,000	-	-	180,000
	Washington Pavilion Dance Floor	7,607	-	-	7,607
	Washington Pavilion Cinedome Control System	78,500	-	-	78,500
	Washington Pavilion KSDC Exhibits	372,346	-	-	372,346
	Washington Pavilion Lighting	141,550	-	-	141,550
	Total	1,856,990	-	249,287	1,607,703
Parks & Recreation					
	Stump Cutter	48,000	-	-	48,000
	Interactive Display	28,500	-	-	28,500
	Mowers (5)	273,000	-	223,900	49,100
	Pickup (2)	53,700	-	49,380	4,320
	Sedan (replaced totaled sedan)	-	-	17,700	(17,700)
	Top Dresser	31,181	-	17,009	14,172
	Sweeper	25,712	25,712	-	-
	Tractor	45,000	-	-	45,000
	Truck	200,000	-	-	200,000
	Utility Vehicle (8)	110,500	-	108,365	2,135
	Zoo Blood Analysis	19,000	-	-	19,000
	Zoo Animal Cage	14,250	-	-	14,250
	Zoo Ridged Endoscope	28,500	8,106	23,075	(2,681)
	Zoo Portable Mister	14,250	-	-	14,250
	Zoo X-Ray Unit	40,230	40,230	-	-
	Total	931,823	74,048	439,429.31	418,345
Library					
	Print & AV Material	678,180	143,996	-	534,184
	Digital Scanner	8,000	-	-	8,000
	Total	686,180	143,996	-	542,184
Urban Management					
	Pickup (3)	57,000	-	37,000	20,000
	Total	57,000	-	37,000	20,000
Electric Light					
	Electrical Meter AMR	82,000	-	2,460	79,540
	Boilers	48,499	-	-	48,499
	Cable Glider	15,200	-	-	15,200
	SCADA System	15,186	-	-	15,186
	Total	160,885	-	2,460	158,425
Public Parking					
	Pickups (2)	32,486	5,043	31,465	(4,022)
	Control Equipment (2)	214,259	-	-	214,259
	Total	246,745	5,043	31,465	210,237
Sanitary Landfill					
	Gas Analyzer	12,000	-	-	12,000
	Dust Control Equipment	17,517	-	-	17,517
	Riding Mower	18,500	-	-	18,500
	Controller	14,515	-	-	14,515
	SCADA System	14,000	-	-	14,000
	Reader Smartphone	9,348	-	-	9,348
	Wireless Ethernet	3,250	-	-	3,250
	Electric Utility Vehicle	12,000	-	18,449	(6,449)
	Total	101,130	-	18,449	82,681
Water					
	Accucorr	35,150	-	-	35,150

**City of Sioux Falls
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Capital Program - 2014 Other Capital Expenditures Program Projects Summary

	Description	Budget	Expensed	Encumbered	Balance
	Organic Carbon Analyzer	38,000	-	-	38,000
	Bulklime Handling System	418,327	-	-	418,327
	Tapping Machine (2)	36,487	-	-	36,487
	Water Meter	400,000	-	-	400,000
	Floor Scrubber	25,000	-	-	25,000
	Lime Slaker	155,000	-	-	155,000
	Well VFD	21,000	-	-	21,000
	AMR Equipment	365,000	-	-	365,000
	DCU Equipment	10,000	-	-	10,000
	Total	1,503,964	-	-	1,503,964
Water Reclamation					
	Air Compressor	12,500	-	-	12,500
	Flowmeters (2)	32,000	-	-	32,000
	Construction Lift	18,717	-	-	18,717
	Projector	9,923	2,483	-	7,440
	Pumps (18)	735,000	-	-	735,000
	Gas Scrubber	1,000,000	-	-	1,000,000
	Shelving	33,479	-	7,249	26,230
	Total	1,841,619	2,483	7,249	1,831,887
Revolving Fleet					
	Compactor	1,025,000	-	953,119	71,881
	Dozer	850,000	-	897,846	(47,846)
	Excavator Midsized	230,000	-	204,066	25,934
	Utility Fork	10,000	-	-	10,000
	Forklift	14,000	-	-	14,000
	Fuel Monitoring System	3,095	-	3,095	-
	Hook/Hoist	55,000	-	-	55,000
	Metal Lathe	10,000	-	-	10,000
	Loader (2)	620,487	70,487	-	550,000
	Pickup (12)	243,724	83,524	98,003	62,197
	Sedan	18,400	-	17,700	700
	Sprayer	93,495	93,495	-	-
	Slurry Spreader	185,000	-	-	185,000
	Sweeper (2)	173,500	-	-	173,500
	Tanker Trailer (3)	300,000	-	-	300,000
	Side Dump Trailer (2)	140,000	-	-	140,000
	Aerial Truck (2)	225,000	-	215,304	9,696
	Dump Truck (3)	281,000	-	21,000	260,000
	Tandem Sander (4)	29,520	-	11,900	17,620
	Tandem Truck (10)	1,146,824	-	977,864	168,960
	Truck, Semi-cab	132,000	-	-	132,000
	Truck w/Dump Body (2)	150,000	-	107,362	42,638
	Truck	195,000	-	-	195,000
	Utility Vehicle	48,000	-	-	48,000
	Van (6)	287,040	27,970	27,970	231,100
	Wrecker	55,000	34,597	-	20,403
	Total	6,521,085	310,073	3,535,229	2,675,783
Revolving Technology					
	Phones (9)	304,452	-	-	304,452
	Printer	10,000	-	-	10,000
	Server (2)	15,629	-	-	15,629
	Total	330,081	-	-	330,081
Transit					
	Fixed Route Buses (5)	1,999,469	-	-	1,999,469
	Paratransit Buses (6)	646,780	-	432,780	214,000
	Bus Stop Signs	125,000	-	17,775	107,225
	Printer Encoding	43,400	-	-	43,400
	Vans (2)	131,798	-	80,274	51,524
	Total	2,946,447	-	530,829	2,415,618
Grand Total		\$20,949,721	\$633,291	\$5,768,238	\$14,548,192

**City of Sioux Falls
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Total Debt - Outstanding or Authorized

<u>Fund (Repayment Source)</u>	<u>Purpose</u>	<u>Outstanding Interest Rate</u>	<u>Maturity Date</u>	<u>Authorized Not Issued Amount</u>	<u>Issue Amount</u>	<u>Amount Outstanding</u>	<u>Total Outstanding or Authorized</u>
GOVERNMENTAL							
Revenue Bonds & Notes							
Sales & Use Tax Fund							
Series 2007B Sales Tax	* Library & Parks (I)	4.00-5.00%	2027	\$ -	\$ 25,570,000	\$ 20,505,000	\$ 20,505,000
Series 2008A Sales Tax	* Urban Conservation	6.00%	2015	5,000,000	-	-	5,000,000
Series 2009A Sales Tax	* Library & Parks (II)	3.00-4.50%	2028	-	20,265,000	17,720,000	17,720,000
Series 2009B Sales Tax	* Flood Control	2.00-6.00%	2029	-	31,540,000	27,925,000	27,925,000
Series 2012A Sales Tax	* Events Center	3.00-4.00%	2033	-	108,440,000	106,615,000	106,615,000
Series 2012B (Taxable) Sales Tax	* Events Center	2.00-2.60%	2023	-	13,705,000	12,810,000	12,810,000
2005 State Revolving Note CW #20	*** System Improvements	1.50%	2017	-	25,949,349	8,863,233	8,863,233
2006 State Revolving Note CW #22	* System Improvements	2.50%	2017	-	10,550,000	4,267,191	4,267,191
1989 Lease Purchase Obligations	City Hall Annex	8.49%	2014	-	1,290,902	192,189	192,189
Total Sales & Use Tax				<u>5,000,000</u>		<u>198,897,613</u>	<u>203,897,613</u>
Entertainment Tax Fund							
Series 2010A Ent/Sales Tax	** Refund 2001B Bonds	3.00% ¹	2014	-	12,060,000	2,000,000	2,000,000
Storm Drainage							
2003 State Revolving Note CW #17	System Construction	3.50%	2015	-	561,320	54,627	54,627
2004 State Revolving Note CW #19	System Construction	2.50%	2016	-	415,785	113,751	113,751
2008 State Revolving Note CW #27	System Construction	2.50%	2020	-	2,621,000	1,741,175	1,741,175
Total Storm Drainage				<u>-</u>	<u>-</u>	<u>1,909,553</u>	<u>1,909,553</u>
TIF District Construction Series 2008A	Cherapa Place	4.00-5.75%	2028	-	2,290,000	2,165,000	2,165,000
Total Debt Governmental Activities				<u>5,000,000</u>		<u>204,972,166</u>	<u>209,972,166</u>
BUSINESS TYPE							
Revenue Bonds & Notes							
Landfill							
2007 State Revolving Note SW #1	Landfill Improvements	2.50%	2014	-	1,800,000	296,191	296,191
2007 State Revolving Note CW #24	Landfill Improvements	2.50%	2015	-	500,000	133,292	133,292
2009 State Revolving Note CW #31	Landfill Improvements	2.25%	2020	-	1,831,523	1,152,650	1,152,650
Total Landfill				<u>-</u>	<u>-</u>	<u>1,582,133</u>	<u>1,582,133</u>
Water							
Series 2007A Sales Tax	* Lewis & Clark Prepay	3.75-5.00%	2036	-	70,000,000	68,245,000	68,245,000
2002 State Revolving Note DW #3	System Improvements	3.50%	2014	-	7,930,000	232,558	232,558
2003 State Revolving Note DW #4	System Improvements	3.50%	2015	-	279,599	32,503	32,503
2004 State Revolving Note DW #5	System Improvements	2.50%	2016	-	10,828,766	3,114,932	3,114,932
2008 State Revolving Note DW #6	System Improvements	2.50%	2020	-	9,938,849	6,748,846	6,748,846
2008 State Revolving Note DW #7	System Improvements	2.50%	2020	-	2,200,000	1,385,167	1,385,167
2008 State Revolving Note DW #8	System Improvements	2.50%	2019	-	2,088,645	1,213,051	1,213,051
2009 State Revolving Note DW #9	System Improvements	2.25%	2021	-	2,678,738	1,743,739	1,743,739
2009 State Revolving Note DW #10	System Improvements	2.25%	2021	-	5,819,138	3,803,340	3,803,340
2011 State Revolving Note DW #11	System Improvements	2.25%	2023	-	4,000,000	3,639,164	3,639,164
Total Water				<u>-</u>	<u>-</u>	<u>90,158,300</u>	<u>90,158,300</u>
Water Reclamation							
2002 State Revolving Note CW #15	System Improvements	3.50%	2014	-	1,467,706	100,420	100,420
2003 State Revolving Note CW #16	System Improvements	3.50%	2015	-	2,479,500	245,783	245,783
2004 State Revolving Note CW #18	System Improvements	2.50%	2016	-	3,730,114	1,053,562	1,053,562
2005 State Revolving Note CW #21	System Improvements	2.25%	2027	2,791,930	32,941,706	23,866,100	26,658,030
2006 State Revolving Note CW #23	System Improvements	2.50%	2018	-	10,309,144	4,960,632	4,960,632
2008 State Revolving Note CW #25	System Improvements	2.50%	2020	-	3,508,134	2,281,499	2,281,499
2008 State Revolving Note CW #26	System Improvements	2.50%	2020	-	3,744,000	2,501,635	2,501,635
2009 State Revolving Note CW #28	System Improvements	2.25%	2021	-	1,803,000	1,213,233	1,213,233
2009 State Revolving Note CW #29	System Improvements	2.25%	2021	-	1,211,097	789,207	789,207
2009 State Revolving Note CW #30	System Improvements	2.25%	2021	3,498,514	4,963,486	3,455,704	6,954,218
2011 State Revolving Note CW #32	System Improvements	1.25%	2021	2,666,983	21,922,417	20,360,832	23,027,815
2011 State Revolving Note CW #33	System Improvements	1.25%	2023	2,082,157	12,629,843	12,238,769	14,320,926
2012 State Revolving Note CW #34	System Improvements	2.25%	n/a	1,403,890	11,060,110	11,060,110	12,464,000
Total Water Reclamation				<u>12,443,474</u>	<u>-</u>	<u>84,127,486</u>	<u>96,570,960</u>
Fleet							
2008 Lease Purchase Obligations	5 Motor Graders	3.50%	2013	-	928,111	-	-
Total Debt Business-type Activities				<u>12,443,474</u>		<u>175,867,919</u>	<u>188,311,393</u>
Total Debt				<u>\$ 17,443,474</u>		<u>\$ 380,840,085</u>	<u>\$ 398,283,559</u>

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

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

*** Secured by pledge of storm drainage revenues.

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

**City of Sioux Falls
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Budget/Appropriation Adjustments

Fund	Supplement	Carry-forward (CIP)	Carry-forward (OCEP)	Carryover Encumbrances (CIP)	Carryover Encumbrances (OCEP)	Budget
APPROPRIATED FUNDS:						
General Fund Original						\$ 140,799,848
	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Fund Adjusted	-	-	-	-	-	140,799,848
Entertainment Tax Original						8,350,156
Washington Pavilion	-	99,800	138,607	19,411	-	257,818
Sanford Place	-	746,772	190,041	324,171	-	1,260,984
Entertainment Tax Adjusted	-	846,572	328,648	343,582	-	9,868,958
Sales/Use Tax Original						60,279,638
City Council	-	-	63,000	-	-	63,000
Facilities Management	-	171,413	7,950	10,415	151,534	341,312
Information Technology	-	-	464,317	-	-	464,317
Multimedia	-	-	50,000	-	-	50,000
Fire	-	316,858	478,506	11,900	41,986	849,250
Police	-	-	73,015	-	-	73,015
Highways and Streets	349,615	1,163,366	20,000	3,510,183	-	5,043,164
Health	-	-	13,500	-	-	13,500
Entertainment Venues	-	28,343	129,315	11,389	-	169,047
Parks & Recreation	-	5,422,407	76,000	437,777	97,123	6,033,307
Library	-	-	1,596	-	4,583	6,179
Urban Management	-	-	17,000	-	-	17,000
Economic Development	-	339,237	-	-	-	339,237
Transit	-	78,474	595,469	-	432,784	1,106,727
Sales/Use Tax Adjusted	349,615	7,520,098	1,989,668	3,981,664	728,011	74,848,693
Railroad Relocation Plan						
Adjustments	-	36,130,098	-	52,809	-	36,182,907
Railroad Relocation Plan Adjusted	-	36,130,098	-	52,809	-	36,182,907
Community Development						3,332,609
Adjustments	-	-	-	-	-	-
Community Development Adjusted	-	-	-	-	-	3,332,609
Transit Original						8,095,219
Adjustments	-	294,368	1,572,400	-	-	1,866,768
Transit Adjusted	-	294,368	1,572,400	-	-	9,961,987
Storm Drainage Original						7,529,333
Adjustments	-	2,538,087	25,000	1,328,958	-	3,892,045
Storm Drainage Adjusted	-	2,538,087	25,000	1,328,958	-	11,421,378
Library Memorial	-	-	-	-	-	25,000
Cottam Memorial	-	-	-	-	-	400
Events Center Bond Construction Original						-
Adjustments	2,000,000	34,349,221	-	8,228,191	-	44,577,412
Events Center Bond Construction Adjusted	2,000,000	34,349,221	-	8,228,191	-	44,577,412

**City of Sioux Falls
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Budget/Appropriation Adjustments

Fund	Supplement	Carry-forward (CIP)	Carry-forward (OCEP)	Carryover Encumbrances (CIP)	Carryover Encumbrances (OCEP)	Budget
T.I.F. Bond Construction Original						1,090,700
Adjustments	-	-	-	-	-	-
T.I.F. Bond Construction Adjusted	-	-	-	-	-	1,090,700
Sioux Falls Flood Control Original						-
Highways and Streets	4,275,000	-	-	266,145	-	4,541,145
Sioux Falls Flood Control Adjusted	4,275,000	-	-	266,145	-	4,541,145
Culture/Recreation Bond Construction Orig.						11,652,629
Library	-	403,035	-	28,102	-	431,137
Parks & Recreation	-	-	-	9,746	-	9,746
Culture/Recreation Bond Construction Adj.	-	403,035	-	37,847	-	12,093,511
NON-APPROPRIATED FUNDS:						
Electric Light Original						8,591,355
Adjustments	-	185,776	25,186	31,882	-	242,844
Electric Light Adjusted	-	185,776	25,186	31,882	-	8,834,199
Public Parking Original						2,657,331
Adjustments	-	111,370	99,302	-	5,043	215,715
Public Parking Adjusted	-	111,370	99,302	-	5,043	2,873,046
Sanitary Landfill Original						9,718,546
Adjustments	-	648,127	82,630	103,376	-	834,133
Sanitary Landfill Adjusted	-	648,127	82,630	103,376	-	10,552,679
Water Original						37,969,123
Adjustments	248,660	804,112	429,164	2,274,475	-	3,756,411
Water Adjusted	248,660	804,112	429,164	2,274,475	-	41,725,534
Water Reclamation Original						28,170,869
Adjustments	-	13,641,608	406,887	2,663,046	9,732	16,721,273
Water Reclamation Adjusted	-	13,641,608	406,887	2,663,046	9,732	44,892,142
Fleet Revolving Original						7,426,515
Adjustments	-	111,964	1,874,044	88,222	339,441	2,413,671
Fleet Revolving Adjusted	-	111,964	1,874,044	88,222	339,441	9,840,186
Health/Life Benefit	-	-	-	-	-	16,826,311
Workers' Compensation	-	-	-	-	-	1,137,446
General Services Revolving Original						2,980,110
Adjustments	-	-	25,629	-	-	25,629
General Services Revolving Adjusted	-	-	25,629	-	-	3,005,739
Insurance Liability	-	-	-	-	-	1,420,332
Fiduciary Funds	-	-	-	-	-	28,669,244
Original Budget (All Funds)						386,722,714
Total Adjustments	\$ 6,873,275	\$ 97,584,436	\$ 6,858,558	\$ 19,400,197	\$ 1,082,227	131,798,692
Total Adjusted Budget (All Funds)						\$ 518,521,406

City of Sioux Falls
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Budget/Appropriation Adjustments

	<u>Budget</u>
<u>Supplement Detail:</u>	
February	
Sales and Use Tax Fund - Highways and Street - Platting Fees (Ord. 11-14)	\$ 349,615
Water Fund - Water - Platting Fees (Res. 10-14)	248,660
Flood Control Fund - Highways and Streets - Unobligated Fund Balance (Ord. 11-14)	4,275,000
Events Center Bond Construction Fund - Events Center - Donations (Ord. 11-14)	<u>2,000,000</u>
Total Effective Supplements	\$ 6,873,275