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|AGENDA Monday, June 28, 2010

|Informational 4:00 p.m. a  
t Carnegie Town Hall |  
|Sioux Falls City Council 235 West 10th

|Street  
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1. Call To Order
2. City Council Staff Report
  - A. Debra A. Owen, City Clerk/Chief of Council Operations
3. Mayor Huether
4. Audit Committee
5. Fiscal Committee
6. Land Use Committee
7. Public Services Committee
8. City Council Open Discussion
9. Presentations
  - A. Washington Pavilion Progress Report by Larry Toll, President/CEO of the Washington Pavilion of Arts and Science; Richard Van Demark, Treasurer of the Board of Trustees; and Jane Hathaway, Vice President of Finance

Document: Washington Pavilion Finances 2009

Document: Operating Fund May, 2010

Document: Operating Fund Final Summary

B. Monthly Financial Report by Eugene Rowenhorst, Director of Finance

Document: May 2010 Monthly Report

10. Adjournment

Date: 2010-06-28  
SIRE Meeting ID: 887  
Meeting Type: Informational Meeting

YouTube:<https://youtu.be/sOSHHXLdc2I>  
Agenda Item: Not Assigned  
Item ID: 39602

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

### **Washington Pavilion Finances 2009**

The attached sheet is the consolidated Statement of Activities for the 2009 operating fund which is also reflected in the annual audit. The net revenue over expense was a negative \$434,500.

#### **Key points**

On the revenue side it shows a 16% increase in individual donations . Actual donations were \$248,148 compared to \$214,303 in 2008 – a definite bright spot in the report.

Our business contributions (Contributions – Business) fell \$66,000 or 15% from 2008 to 2009 tracking with the general economic instability that started in the fourth quarter 2008. This business effect was exacerbated with the effects in the decline in Facility Rentals and Sale of Services which declined \$136,000 or 21%. Café revenues also decreased by about \$68,000.

Admissions and Ticket Sales Revenue was up over \$184,000 from what was budgeted because of bookings of additional shows. Unfortunately, you'll see the offsetting budget variances in Promotion and Marketing and Program Expense which increased by \$425,000.

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Agenda Item: Not Assigned  
Item ID: 39603

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

**Washington Pavilion Management, Inc.**  
**Statement of Activities: Operating Fund: 2010**  
Consolidated Report: All Departments Prelim. before audit

	Month of May, 2010		YTD 1/1/10 - 5/31/10		2009 YTD Actual	2010 Budget
	Actual	Budget	Actual	Budget		
<b>Revenue</b>						
City Funding	\$114,013	\$114,013	\$570,065	\$570,065	\$549,196	\$1,368,157
Grants: Federal, State, Regional, Foundation	\$74,500	\$11,000	\$179,452	\$100,782	\$57,154	\$180,782
Contributions - Individuals	\$35,149	\$13,291	\$114,143	\$90,455	\$47,636	\$328,214
Contributions - Business & Other	\$60,293	\$25,000	\$211,566	\$207,000	\$197,652	\$456,000
Contributions - Endowment Income	\$0	\$0	\$0	\$0	\$0	\$104,210
Donated Goods and Services	\$0	\$0	\$1,000	\$0	\$750	\$0
Admissions & Ticket Sales	\$85,828	\$71,563	\$528,169	\$556,243	\$616,471	\$1,750,573
Memberships	\$12,768	\$11,800	\$61,900	\$57,850	\$56,862	\$141,500
Facility Rentals & Sale of Services	\$74,955	\$75,645	\$254,340	\$287,171	\$254,903	\$764,584
Concessions and Coat Check	\$8,754	\$20,755	\$46,437	\$65,239	\$62,114	\$152,665
Educational	\$12,943	\$6,800	\$55,044	\$43,505	\$35,029	\$135,530
Special Events (net of expense)	\$55,455	\$46,500	\$67,279	\$49,200	\$70,019	\$137,224
Cafe (less cost of goods sold)	\$17,694	\$42,040	\$101,195	\$146,837	\$109,564	\$370,205
Gift Shop & Merchandise Sales (less COGS)	\$7,695	\$7,186	\$21,200	\$23,380	\$22,277	\$53,081
Interest Income & Misc	\$0	\$67	\$684	\$460	\$1,428	\$4,000
<b>Total Revenue</b>	<b>\$560,049</b>	<b>\$445,660</b>	<b>\$2,212,477</b>	<b>\$2,198,187</b>	<b>\$2,081,055</b>	<b>\$5,946,725</b>
<b>Expenses</b>						
Salaries & Wages	\$194,586	\$191,689	\$972,311	\$1,006,910	\$948,199	\$2,500,184
Payroll Taxes, Benefits, Other Employee Exp	\$36,650	\$45,127	\$195,780	\$211,900	\$176,387	\$561,344
Office Expenses, Communications, & Postage	\$7,808	\$14,070	\$40,558	\$54,183	\$46,647	\$138,621
Equipment	\$16,235	\$21,903	\$79,562	\$100,558	\$73,900	\$283,445
Utilities	\$40,103	\$38,968	\$214,313	\$198,284	\$194,347	\$438,400
Operational	\$31,811	\$32,622	\$109,193	\$122,080	\$115,563	\$319,647
Travel ,Staff Development, & Volunteers	\$2,805	\$2,892	\$19,203	\$16,570	\$16,137	\$34,170
Promotion & Marketing	\$54,350	\$50,000	\$209,573	\$184,800	\$200,210	\$376,120
Insurance	\$3,993	\$5,309	\$19,967	\$26,554	\$27,373	\$66,560
Outside Services	\$10,809	\$9,756	\$14,168	\$14,284	\$16,185	\$41,975
Other Expenses	\$7,426	\$6,341	\$31,375	\$31,661	\$32,939	\$91,462
Program Expenses	\$21,040	\$18,515	\$287,799	\$298,734	\$368,582	\$981,550
Fundraising Materials & Events	\$7,306	\$3,000	\$13,487	\$12,250	\$12,057	\$33,500
Bad Debt & Interest	\$953	\$1,000	\$4,924	\$3,000	\$2,104	\$6,000
<b>Total</b>	<b>\$435,876</b>	<b>\$441,192</b>	<b>\$2,212,214</b>	<b>\$2,281,768</b>	<b>\$2,230,629</b>	<b>\$5,872,978</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$124,173</b>	<b>\$4,468</b>	<b>\$263</b>	<b>(\$83,581)</b>	<b>(\$149,575)</b>	<b>\$73,747</b>

Date: 2010-06-28  
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YouTube:<https://youtu.be/sOSHHXLdc2I>  
Agenda Item: Not Assigned  
Item ID: 39604

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

**Washington Pavilion Management, Inc.**  
**Operating Fund Statement of Activities**  
Consolidated Report: All Departments

	<u>YTD 1/1/09 - 12/31/09</u>		<b>2008 YTD Actual</b>
	<u>Actual</u>	<u>Budget</u>	
<b>Revenue</b>			
City Funding	\$1,318,070	\$1,318,070	\$1,340,534
Grants: Federal, State, Regional, Foundation	\$168,569	\$177,425	\$176,802
Contributions - Individuals	\$248,148	\$241,000	\$214,303
Contributions - Business & Other	\$369,782	\$584,500	\$435,979
Contributions - Endowment Income	\$105,710	\$89,270	\$111,972
Donated Goods and Services	\$101,166	\$0	\$87,517
Admissions & Ticket Sales	\$1,608,160	\$1,424,119	\$1,199,984
Memberships	\$139,092	\$152,250	\$136,260
Facility Rentals & Sale of Services	\$510,693	\$679,310	\$646,897
Concessions and Coat Check	\$132,846	\$142,843	\$148,908
Educational	\$108,573	\$129,550	\$119,353
Special Events (net of expense)	\$119,195	\$151,500	\$117,344
Cafe (less cost of goods sold)	\$269,866	\$391,650	\$337,440
Gift Shop & Merchandise Sales (less COGS)	\$53,340	\$56,288	\$57,338
Interest Income & Misc	\$3,095	\$2,650	\$7,583
<b>Total Revenue</b>	<b><u>\$5,256,306</u></b>	<b><u>\$5,540,425</u></b>	<b><u>\$5,138,215</u></b>
<b>Expenses</b>			
Salaries & Wages	\$2,365,853	\$2,437,046	\$2,333,765
Payroll Taxes, Benefits, Other Employee Exp	\$455,727	\$500,461	\$472,071
Office Expenses, Communications, & Postage	\$116,190	\$158,075	\$127,233
Equipment	\$244,300	\$258,841	\$224,041
Utilities	\$459,480	\$512,238	\$473,522
Operational	\$319,118	\$334,588	\$307,601
Travel ,Staff Development, & Volunteers	\$26,899	\$37,290	\$45,385
Promotion & Marketing	\$497,797	\$349,392	\$456,149
Insurance	\$58,092	\$70,665	\$58,816
Outside Services	\$40,469	\$46,156	\$54,958
Other Expenses	\$107,486	\$78,814	\$89,198
Program Expenses	\$956,409	\$679,634	\$683,700
Fundraising Materials & Events	\$30,598	\$30,500	\$24,915
Bad Debt & Interest	\$12,387	\$5,000	\$2,647
<b>Total</b>	<b><u>\$5,690,805</u></b>	<b><u>\$5,498,700</u></b>	<b><u>\$5,354,001</u></b>
 <b>NET SURPLUS/(DEFICIT)</b>	 <b><u>(\$434,500)</u></b>	 <b><u>\$41,725</u></b>	 <b><u>(\$215,786)</u></b>



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YouTube:<https://youtu.be/sOSHHXLdc2I>  
Agenda Item: Not Assigned  
Item ID: 39606

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

**City of Sioux Falls  
Monthly Financial  
Status Report  
(Unaudited)**

**May 31, 2010**

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**SUMMARY**

The City of Sioux Falls, and other non-enterprise funds in this monthly report is **unreserved fund balance** as this is the balance that is anticipated to be available if actual revenues are as budgeted. In addition to the budget, budgeted changes in certain revenues such as interest and debt service impact the unreserved balance. Budgeted changes in revenues are shown when they can be reasonably estimated.

Funds obtain a cash break down to identify available unrestricted or designated cash balances. A cash flow statement has been replaced with a break down of assets and liabilities as the funds are not currently spendable resources but rather a long-term reimbursement to the City investment in the projects provided by these funds.

The City of Sioux Falls and other non-enterprise funds in this monthly financial report is **cash flow** as these funds are driven by revenue and budget. These funds have the necessary cash resources that they can meet the demand for services and infrastructure projects.

**General Fund Summary**

**1**

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

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

**Sales & Use Tax Summary**

**2**

The Sales & Use Tax 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 in the special assessments and state and federal grants. Expenditures include purchases of land, construction, building infrastructure and other capital improvements and capital equipment purchases.

Large construction projects are awarded and paid through the year and into the years encumbrances have been added to the actual budget comparison to provide a more accurate picture of remaining budget balances. The long-term nature of the contracts and agreements is the reason for the obligated fund balances to identify the estimated remaining revenues that may be programmed for capital projects. This summary also includes a breakdown of monies being received by the specific project funding the construction activities.

**Municipal Sales & Use Tax Receipts**

**3**

This report provides the detail of the sales tax receipts that are collected and remitted to the City by the State Data Department. The first and second penny sales taxes are collected on essentially all sales and are as described above. The entertainment tax is collected on bingo and table beer gaming, and also includes the entertainment tax used to fund operating and capital activities related to the operation of the Denton Center and Winthrop Park as well as a portion of the debt service of the construction of the facilities. The dining tax is collected on overnight stays with the entire amount collected being remitted to the Denton and Winthrop Park projects of the City.

**Copilation of Other Funds**

**4**

Special Revenue Funds are used to account for the proceeds of special revenues other than special assessments, spendable for major capital projects that are highly restricted to expenditure for specified purposes. Additional Special Revenue Funds include the Entertainment Tax Fund, Sales & Use Tax Fund, Community Development Fund, Transit Fund, Storm Drainage Fund, and Other Environmental Fund.

Capital Project Funds account for financial resources used for the acquisition of major capital facilities other than those financed by proprietary funds and trust funds. This fund type includes the Social Security Fund, Water Fund, Sewer Fund, Storm Drainage Fund, and Debt Service Fund. Certain funds within this category are on a reimbursement basis and will carry negative balances within available cash as they await reimbursement from the other sources.

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Permanent Funds - acct b res that are bly rctd to the extent that only earnings principal may be ad b ppe that ppr pefic prgms. This type incl the library fund and on fund.

**Internal Service Funds - .6**

The internal service funds are ad to effectively accmte and abate cts internally among the City's various internal service funds ad to the City's fund health plan, workers compensation, liability insurance, technology equipment (general relngtd) and fleet management services. The services are provided to the other departments of the City on a cost reimbursement basis. In the enterprise funds the internal service funds are driven by service fees and are not appropriated. A change in cash position is reported to these funds to indicate balances available to meet the demands of service within these funds.

**Enterprise Fund Summary of Cash Flow - .7**

The Enterprise Funds - acct b the business type activities of the government. The City of Falls enterprise funds account for the activities of the electric light, public parking, sanitary landfill, water, and water reclamation operations. Demands of services determine the amount necessary to provide the established service levels. The funds are not appropriated. A detailed cash statement is reported to these funds as it provides the most information in monitoring the status of each fund and their ability to fund operating and capital needs.

**CIRRM**

**Capital Program (CIRRM) Fund Department Summary - .8**

This capital program is organized on a fund and departmental basis. It provides a general overview of the activities of the various departments. It also provides a summary of the current budget balances of the capital program by department.

**Capital Program (CIRRM) Projects Summary - .92**

This report presents each individual project within the capital program. Each project may include several funds. The projects are organized by the primary department in which the project is being completed. Project budgets are balanced on a project-by-project basis. The report also contains a table to define the status of each project. The codes are: n - not started; b - in bid process - contract signed; d - in design; i - in construction; c - complete.

**Other Capital Expenditures Program (OPE) Summary - .1345**

The OPE report details the City's capital equipment program by fund and department. Equipment budgets are balanced on a departmental basis on an item-by-item basis.

On the uncertainty within the current economic environment, highlighting has been added to both the ab and tax funded OPE and OPE summaries to indicate projects and equipment that have been placed on hold back to a time when the City does not depend on the proceeds from this tax

**B**

**Outstanding Authorized Debt - .16**

This page is a detailed description of the City's current outstanding authorized debt. It is meant as informational only and does not replace the debt interlock as the ability that each debt has to repay the obligation. The ability to repay is shown in detail in the comprehensive annual financial report each year. This report summarizes each debt that is outstanding that has been approved but not yet issued, the general purpose of each debt, since the date of repayment, and the interest rates of each debt. The report is organized into broad categories: governmental and business type, to indicate the funding source being used to repay the obligation.

**BB**

**Budget Appropriation Adjustments - .179**

The appropriation and budget adjustment report is a summary of 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 of the adjustment changes are presented by month on the final page of this section to show specific actions and the reason for each adjustment.

City of Sioux Falls  
 Monthly Financial Report  
 May 31, 2010

General Fund Summary - Fund 100 (2% of year lapsed)

Unreserved Fund Balance Cash Status:			
	Current Bdgt	Actual	Current Cash Balance
Unreserved Fund Balance on 1	\$ 4,132,201	\$ 4,132,201	\$ 0
Revenues	0	0	0
Expenditures	0	0	0
Change in Fund Balance	0	0	0
<b>Unreserved Fund Balance Ending</b>	<b>\$ 3,922,201</b>	<b>\$ 3,922,911</b>	<b>\$ 3,922,911</b>
			28% Unrestricted Cash Balance to Bdgt (11% Policy Target)
			20% Unreserved Fund Balance to Bdgt (25% Policy Target)

Bdgt Status			
Revenue	Current Bdgt	Actual Revenue	% of Bdgt
<b>Taxes</b>			
Property Tax	\$ 0	\$ 0	0%
Sales Tax	0	0	0%
Franchise Tax	0	0	0%
License Tax	0	0	0%
Amusement Tax	0	0	0%
Penalties and Interests	0	0	0%
<b>Total Taxes</b>	<b>0</b>	<b>3,221,233</b>	<b>36%</b>
<b>Licenses and Permits</b>	<b>4,522</b>	<b>1,408</b>	<b>32%</b>
Intergovernmental Revenue			
Federal Grants	0	0	0%
Bank Franchise Tax	0	0	0%
Local Grants	0	0	0%
Vehicle Licenses	0	0	0%
Wheel Tax	0	0	0%
Other	0	0	0%
<b>Total Intergovernmental Revenue</b>	<b>9,530</b>	<b>4,983</b>	<b>0%</b>
<b>Charges for Goods and Services</b>	<b>588</b>	<b>2,10,213</b>	<b>38%</b>
<b>Fines and Forfeitures</b>	<b>1,121,800</b>	<b>2,985</b>	<b>38%</b>
<b>Investment Revenue</b>	<b>1,025,000</b>	<b>1,928</b>	<b>19%</b>
<b>Other Revenue</b>	<b>1,032,337</b>	<b>2,722</b>	<b>2%</b>
<b>Total General Fund Revenue</b>	<b>\$ 11,228,000</b>	<b>\$ 2,100,000</b>	<b>36%</b>
<b>Expenditures by Department</b>	<b>Current Bdgt</b>	<b>Actual Expenditures</b>	<b>% of Bdgt</b>
00 Myo	\$ 0	\$ 0	0%
01 Home	0	0	0%
02 Human Resources	0	0	0%
03 City Council	0	0	0%
04 Finance	0	0	0%
1 Facilities Management	0	0	0%
6 Central Services	0	0	0%
2 Media Services	0	0	0%
9 General Government Services (transfer)	0	0	0%
<b>Total General Government</b>	<b>1,702,228</b>	<b>1,702,228</b>	<b>39%</b>
5 Fire	0	0	0%
2 Police	0	0	0%
<b>Total Public Safety</b>	<b>1,702,228</b>	<b>1,702,228</b>	<b>39%</b>
4 Engineering	0	0	0%
0 Public Administration	0	0	0%
3 Streets	0	0	0%
<b>Total Highways &amp; Streets</b>	<b>21,35,201</b>	<b>19,13,228</b>	<b>8%</b>
<b>18 Health</b>	<b>3,922,201</b>	<b>2,10,225</b>	<b>3%</b>
2 Arena	0	0	0%
2 Library	0	0	0%
6 Parks & Recreation	0	0	0%
<b>Total Culture &amp; Recreation</b>	<b>21,35,201</b>	<b>19,13,228</b>	<b>2%</b>
2 Planning & Economic Development	0	0	0%
6 Public Works	0	0	0%
<b>Total Urban Economic Development</b>	<b>3,922,201</b>	<b>2,10,225</b>	<b>3%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 123,83,89</b>	<b>\$ 4,100,000</b>	<b>36%</b>

City of Sioux Falls  
 Monthly Financial Report  
 May 31, 2010

Sales/Use Tax Fund Summary - Fund 25 (2% of year lapsed)

Unreserved Fund Balance & Cash Status:			
	<u>Current Bdg't</u>		
Unreserved Fund Balance January 1	\$ 0	Beginning Cash Balance January 1	\$ 0
Project Carry Forwards	0		
<b>Adjusted Beginning Unobligated Fund Balance</b>	<b>0</b>	<b>Change in Cash Balance</b>	<b>0</b>
Budgeted Change in Fund Balance	-	Total Cash Balance	0
Budgeted Payments (payments net)	-	Dedicated Cash	0
		Restricted Cash	0
<b>Budgeted Net Change in Fund Balance</b>	<b>-</b>	Cash in TB	0
<b>Unobligated Fund Balance Ending</b>	<b>\$ 1,271.6</b>	<b>Ending Available Cash Balance</b>	<b>\$ 1,033.5</b>

\*Identified contingency

Bdgt Status:					
Revenue	General Capital (2 penny)		Aerial Streets (0.8 penny)		Total
	Current Bdgt	Actual	Actual		
Taxes	0	\$ 0	\$ 0		\$ 0
Federal State Grants	0	0	-		0
Interest Earned on Investments	0	0	-		0
Social Security Payments	0	0	2		0
Distribution	0	0	-		0
<b>Total Sales/Use Tax Fund Revenue</b>	<b>\$ 0</b>	<b>\$ 1,210.6</b>	<b>\$ 1,211.8</b>		<b>\$ 1,211.8</b>
Expenditures by Department	Current Bdgt	Expended	Encumbered	Balance	
1 Facilities Management	0	\$ 0	\$ 0	\$ 0	\$ 0
6 Central Services	0	0	0	0	0
2 Utility Services	0	0	0	0	0
<b>Total General Government</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5 Fire	0	0	0	0	0
2 Police	0	0	0	0	0
<b>Total Public Safety</b>	<b>2,783.0</b>	<b>305</b>	<b>1,133.04</b>	<b>1,133.04</b>	<b>2,235</b>
4 Engineering	0	0	0	0	0
3 Street	0	0	0	0	0
2 Storm Drainage	0	0	0	0	0
<b>Total Highways &amp; Streets</b>	<b>3,612.2</b>	<b>429.29</b>	<b>1,780.0</b>	<b>1,421.9</b>	<b>1,421.9</b>
18 Health	0,91	12,023	-	-	0,9
2 Arena	0	0	0	0	0
2 Library	0	0	0	0	0
6 Parks & Recreation	0	0	0	0	0
<b>Total Culture &amp; Recreation</b>	<b>1,423</b>	<b>1,293.33</b>	<b>1,71.08</b>	<b>11,263.10</b>	
2 Planning & Engineering	0	0	0	0	0
6 Transit (capital match)	0	0	-	-	0
<b>Total Urban &amp; Economic Development</b>	<b>209</b>	<b>10,200</b>	<b>15</b>	<b>322.8</b>	
5 Debt Service	13,046	3,04.8	-	-	10,4.8
<b>Total Sales/Use Tax Fund Exp.</b>	<b>\$ 16,73</b>	<b>\$ 995</b>	<b>\$ 20,82.16</b>	<b>\$ 3,235</b>	

City of Sioux Falls  
 Monthly Financial Report  
 May 31, 2010

Municipal SalesUse Tax Receipts

	SalesUse Tax		Capital Improvement Tax		Entertainment Tax		Bonding Tax	
	2010 1%	2009 1%	2010 0.2% <sup>2</sup>	2009 0.2% <sup>2</sup>	2010 1%	2009 1%	2010 1%	2009 1%
January	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
February	0	0	0	0	0	0	0	0
March	0	0	0	0	0	0	0	0
April	0	0	0	0	0	0	0	0
May	0	0	0	0	0	0	0	0
June	0	0	0	0	0	0	0	0
July	0	0	0	0	0	0	0	0
August	0	0	0	0	0	0	0	0
September	0	0	0	0	0	0	0	0
October	0	0	0	0	0	0	0	0
November	0	0	0	0	0	0	0	0
December	0	0	0	0	0	0	0	0
Refund (2010)		0		0				
Total <sup>1</sup>	1,000	1,024.00	1,025.00	1,000.00	1,000	1,000	1,000	1,000
Budget	0	0	0	0	0	0	0	0
Actual to date prior year		0		0		0		0
Unrealized Budget Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Percent of Budget	%	%	%	%	%	%	%	%
Percent 2010 receipts Exceeds 2009 receipts	%		%		%		%	

<sup>1</sup> Total prior year include the same months as the current year for comparison purposes

<sup>2</sup> Capital Improvement Tax has been removed because it is not in the current budget and prior year actuals

Monthly Sales Tax receipts reported on this report are based on standard remittance periods by the budget records receipts based on the date of receipt or remittance period.

**City of Sioux Falls  
Monthly Financial Report  
May 31, 2010**

**Compilation of Other Funds (2% of year lapsed)**

<b>REVENUE FUNDS (26)</b>					
<b>Description: Revenue from the one penny city entertainment tax provides funding for the within city and the Convention Center.</b>					
		<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Beginning budgeted Fund Balance, unassigned	y 1	\$ 0	\$ 0		\$ 0
Revenues		0	0	%	0
Expenditures		0	0	%	0
Entertainment Tax Debt Service		0	0	%	0
Convention Center Operating Capital		0	0	%	0
Contribution to Paid Operating Capital		0	0	%	0
Expenditures		0	0	%	0
Net Change in Fund Balance		(0)	0		0
Estimated Change in Reserve (Debt Service)		(0)	(0)		0
Ending budgeted Fund Balance		\$ 0	\$ 0		\$ 0

<b>REVENUE FUNDS (25)</b>					
<b>Description: Federally funded downtown railroad relocation project.</b>					
		<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Beginning budgeted Fund Balance, unassigned	y 1	\$ (0)	\$ (0)		\$ (0)
Revenues		0	-		0
Expenditures		0	-	%	0
Net Change in Fund Balance		-	-		-
Ending budgeted Fund Balance		\$ 0	\$ 0		\$ (0)

<b>COMMUNITY FUNDS (26)</b>					
<b>Description: Federal and local funding for affordable housing and other loan benefit program</b>					
		<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Beginning budgeted Fund Balance, unassigned	y 1	\$ 0	\$ 0		\$ 0
Revenues		0	0	%	0
Expenditures		0	0	%	0
Net Change in Fund Balance		-	0		0
Ending budgeted Fund Balance		\$ 0	\$ 0		\$ 0

<b>TRANSIT FUNDS (26)</b>					
<b>Description: Accounts for the activities of the City's transit and paratransit system funded by Federal and General Fund revenues.</b>					
		<u>Current Budget</u>	<u>Actual</u>	<u>% Budget</u>	<u>Current Cash Balance</u>
Beginning budgeted Fund Balance, unassigned	y 1	\$ 0	\$ 0		\$ 0
Revenues		0	0	%	0
Fares		0	0	%	0
City Operating (General Fund Transfers)		0	0	%	0
State Operating		0	0	%	0
Federal Operating		0	-	%	0
Federal Capital		0	0	%	0
Other		-	0		0
Total Revenues		0	0	%	0
Expenditures		0	0	%	0
Operating		0	0	%	0
Capital		0	0	%	0
Total Expenditures		0	0	%	0
Net Change in Fund Balance		(0)	0		0
Ending budgeted Fund Balance		\$ 0	\$ 0		\$ 0



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**Compilation of Other Funds (2% of year lapsed)**

**SDM FUND (22)**

Description: The City's stormdrainage systems funded by a combination of stormdrainage and development fees.

	Current Budget	Actual	% Budget	Current Cash Balance
Beginning Unexpended Balance, January 1	\$ 0	\$ 0		Total \$ 0
Revenues	0	2	%	Designated 0
Expenditures				Balance <u>\$ 3,90</u>
Operating	0	0	%	
Capital	0	2	%	
Debt Service	0	0	%	
Other Expenditures	0	0	%	
Net Change in Fund Balance	(0)	2		
Ending Unexpended Fund Balance	\$ 0	\$ 2		

**URC FUND (26)**

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

	Current Budget	Actual	Assets	Actual
Beginning Unexpended Balance, January 1	\$ 0	\$ 0	Debt and Other Payments	\$ 0
Revenues	0	0	Interest Receivable	2
Expenditures	0	0	Land @ 6%	0
Net Change in Fund Balance	-	0	Liabilities	
Ending Unexpended Fund Balance	\$ 0	\$ 0	Commissions	-
* Other Appropriation per Finance Dept			Interest Payable	0
			Net Payable	0
			Ending Fund Balance	\$ 2

**SDM TRUST FUND (28)**

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

	Current Budget	Actual	Current Cash Balance
Beginning Unexpended Balance, January 1	\$ 0	\$ 0	Total \$ 0
Revenues	-	0	Restricted 0
Expenditures	-	-	Balance <u>\$ -</u>
Net Change in Fund Balance	-	0	
Ending Unexpended Fund Balance	\$ 0	\$ 0	

**RAY FUND (3)**

Description: Accounts for the use of private contributions/donations to support library activities.

	Current Budget	Actual	% Budget	Current Cash Balance
Beginning Unexpended Balance, January 1	\$ 0	\$ 0		Total \$ 0
Revenues	0	0		Restricted 0
Expenditures	0	0	%	Balance <u>\$ 0,2</u>
Net Change in Fund Balance	(0)	(0)		
Ending Unexpended Fund Balance	\$ 0	\$ 0		

**CM FUND (6)**

Description: A request from the Cottage State, interest from this Fund is used to recognize meritorious or heroic service.

	Current Budget	Actual	% Budget	Current Cash Balance
Beginning Unexpended Balance, January 1	\$ 0	\$ 0		Total \$ 0
Revenues	0	2		Restricted 0
Expenditures	0	-	%	Balance <u>\$ 3,0</u>
Net Change in Fund Balance	(0)	2		
Ending Unexpended Fund Balance	\$ 0	\$ 2		

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Copilation of Over Funds (2% of year lapsed)

F.B.R.C.T.C.S.R.U.C.F.U.N (0 )						
Description: projects funded by tax increment financing.						
		Current Budget	Actual	%	Current Cash Balance	
		get		get	Balance	Balance
Beginning Budgeted Fund Balance, January 1		\$ 0	\$ 0		\$ 0	\$ 0
Revenues		0	0	%	0	0
Expenditures		0	0	%	0	0
Net Change in Fund Balance		-	0			
Ending Budgeted Fund Balance		\$ 0	\$ 0			\$ -

S.D.X.F.F.U.N (0 )						
Description: Funding to upgrade the flood control system around the City bin g completed by the Corps of Engineers.						
		Current Budget	Actual	%	Current Cash Balance	
		get		get	Balance	Balance
Beginning Budgeted Fund Balance, January 1		\$ 0	\$ 0		\$ 0	\$ 0
Revenues						
Inter governmental		-	-			
Interests		0	0			
Bond Proceeds		-	-			
Total Revenues		0	0	%		
Expenditures		0	0	%		
Net Change in Fund Balance		(0 )	(0 )			
Ending Budgeted Fund Balance		\$ 0	\$ 0			\$ (3,987)

C.U.D.R.R.E.C.S.R.U.C.F.U.N (9 )						
Description: Accounts for Parks, Recreation and Library by capital projects funded by bond proceeds.						
		Current Budget	Actual	%	Current Cash Balance	
		get		get	Balance	Balance
Beginning Budgeted Fund Balance, January 1		\$ 0	\$ 0		\$ 0	\$ 0
Revenues		0	0	%		
Expenditures		0	0	%		
Library		0	0	%		
Parks and Recreation		0	0	%		
Total Expenditures		0	0	%		
Net Change in Fund Balance		(0 )	(0 )			
Ending Budgeted Fund Balance		\$ 0	\$ 0			\$ (1,000)

R.E.S.P.O.N.S.I.B.I.L.I.T.Y.F.U.N.C.I.O.N.S				
		Balance, Jan 1	Balance, May 31	Increase (Decrease)
Feet of Road		\$ 0	\$ 0	\$ 0
City Health Benefit Fund		0	0	0
Water Operation Fund		0	0	0
Technical Fund		0	0	0
Finance Liability Fund		0	0	0

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**Enterprise Fund Summary of Cash Flow (YTD to Date)**

	2010	2009	2008	2007	2006
Operating Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating Expenses	0	0	0	0	0
Operating Income	0	0	0	0	0
Adjustment to Operating Income for:					
Add back depreciation and adjustments in receivables and payables	0	2	0	0	0
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>140</b>	<b>30,28</b>	<b>1,0239</b>	<b>1,0929</b>	<b>3,0420</b>
Capital and Related Financing Activities					
Capital Activities	0	0	0	0	0
Transfers	-	-	-	-	0
Financing (Debt) Activities	-	-	0	0	0
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(232)</b>	<b>(385)</b>	<b>(22,07)</b>	<b>(3,328)</b>	<b>(3,360)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>70</b>	<b>36</b>	<b>10,38</b>	<b>9,28</b>	<b>0</b>
Net Increase (Decrease) in Cash During the Period	0	0	0	0	0
Cash and Cash Equivalents Beginning January 1	0	0	0	0	0
Cash and Cash Equivalents Ending	0	0	0	0	0
Restricted cash and cash equivalents	0	0	0	0	0
Designated cash and cash equivalents	-	0	-	0	-
<b>CASH AND CASH EQUIVALENTS</b>	<b>\$ 2,70,0</b>	<b>\$ 1,22,0</b>	<b>\$ 3,00</b>	<b>\$ 3,698</b>	<b>\$ 5,725</b>

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Capital Program 2010 Capital Program Fund and Department Summary

Fund/Department	Current Bldgt	Expensed	Encumbered	Balance	Encumbered	% Spended
Entertainment Tax						
Contingent Enter	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0%
Wine & Spirits	0	0	0	0	0	0%
Total	0	0	0	0	0	0%
General Tax						
Facilities Management	0	0	0	0	0	0%
Arena	0	0	0	0	0	0%
Engineering	0	0	0	0	0	0%
Fire	0	0	0	0	0	0%
Central Services	0	0	0	0	0	0%
Health	0	0	0	0	0	0%
Police	0	0	0	0	0	0%
Public Works	0	0	0	0	0	0%
Planning Services	0	0	0	0	0	0%
Library	0	0	0	0	0	0%
Street	0	0	0	0	0	0%
Parks and Recreation	0	0	0	0	0	0%
Transit	0	0	0	0	0	0%
Storm Drainage	0	0	0	0	0	0%
Total	0	0	0	0	0	0%
Fixed Ratio Plan	0	0	0	0	0	0%
Transit	0	0	0	0	0	0%
Storm Drainage	0	0	0	0	0	0%
Water						
Engineering	0	0	0	0	0	0%
Electric Light	0	0	0	0	0	0%
Storm Drainage	0	0	0	0	0	0%
Water	0	0	0	0	0	0%
Water Treatment	0	0	0	0	0	0%
Total	0	0	0	0	0	0%
Parks and Recreation						
Library	0	0	0	0	0	0%
Parks and Recreation	0	0	0	0	0	0%
Total	0	0	0	0	0	0%
Electric Light	0	0	0	0	0	0%
Public Parking	0	0	0	0	0	0%
Sanitary Landfill	0	0	0	0	0	0%
Water	0	0	0	0	0	0%
Water Treatment	0	0	0	0	0	0%
Fleet	0	0	0	0	0	0%
General Services	0	0	0	0	0	0%
<b>Total Capital (CRP)</b>	<b>\$ 211,000</b>	<b>\$ 30,296</b>	<b>\$ 5,123</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>38%</b>

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Capital Program Projects Summary

Highlighted Projects have Sales Tax Bldg Identified to be added back (for a complete listing of holdback see pag 12)

Project #	Project Description	Fbj Status	Current Bldg	Expensed	Encumbered	Balance
<b>Facilities Management</b>						
0	WATER	C	\$ 5.8	\$ -	\$ 2.8	\$ 8.6
0	WATER	C	9.8	3.8	5.0	8.8
0	WATER	C	4.6	-	-	4.6
<b>Sanitation</b>						
0	WATER	C	2.8	5.8	0.0	2.8
0	WATER	C	0.8	0.8	-	-
<b>Engineering</b>						
0	WATER	I	5.8	-	-	5.8
0	WATER	C	0	-	0	-
0	WATER	I	8.7	5.3	8.3	8.8
0	WATER	I	6.2	1.8	5.0	8.7
0	WATER	C	2	-	4	1
0	WATER	C	0.2	6.8	8.8	0.8
0	WATER	C	9.2	-	9.2	-
0	WATER	D	8.8	8.9	9	5.8
0	WATER	I	9.9	9.9	2.2	0.8
0	WATER	I	1.2	3.8	1.8	8.8
0	WATER	C	7.9	-	7.9	-
0	WATER	C	2.2	-	2.2	1
0	WATER	N	8.0	-	-	8.0
0	WATER	I	9.2	4.8	3.3	1.8
0	WATER	C	0	-	0	1
0	WATER	B	3.8	5.0	7.8	4.0
0	WATER	C	4.8	2.2	1.4	8
0	WATER	C	8.8	3.8	9.9	8.4
0	WATER	I	1.8	4.2	1.2	2.7
0	WATER	D	8.8	-	2.8	6.0
0	WATER	D	8.0	-	-	8.0
0	WATER	I	2.0	-	4.8	0.8
0	WATER	C	8.2	2.8	3.8	8.8
0	WATER	D	8.0	6.8	8.5	2
0	WATER	I	9.2	9.8	8.2	9.8
0	WATER	D	0.0	-	-	0.0
0	WATER	C	1.8	-	1.8	-
0	WATER	D	4.2	-	1.8	3.8
0	WATER	D	0.0	-	-	0.0
0	WATER	D	2.2	9.8	1.2	6.2
0	WATER	D	9.8	5.8	4.3	9.8
0	WATER	D	0.8	-	0	6.8
0	WATER	I	3.2	0.8	2.8	1.8
0	WATER	D	0.0	-	-	0.0
0	WATER	I	8.0	2.3	2.8	8.2
0	WATER	I	8.8	6.8	2.8	8.8
0	WATER	I	0.2	4.9	9.9	0.8
0	WATER	D	3.8	8.8	7.2	2.8
0	WATER	I	3.2	0.8	2.8	1.8
0	WATER	D	0.0	-	-	0.0
0	WATER	I	8.0	2.3	2.8	8.2
0	WATER	I	8.8	6.8	2.8	8.8
0	WATER	I	0.2	4.9	9.9	0.8
0	WATER	D	3.8	8.8	7.2	2.8
0	WATER	C	2.8	-	2.8	1
0	WATER	I	3.2	2.8	2.7	3.2
0	WATER	I	8.4	8.4	-	-
0	WATER	D	0.0	-	2.6	2.3
<b>Fire</b>						
0	WATER	I	0.0	2.8	-	7.5
0	WATER	D	6.0	-	-	6.0
0	WATER	D	3.3	1.8	2.8	8.8
0	WATER	I	9.8	8.8	6.9	6.8
0	WATER	I	0.0	-	0.0	-
0	WATER	C	5.9	-	3.4	2.5
<b>Health</b>						
0	WATER	N	0.0	-	-	0.0
0	WATER	N	2.2	-	-	2.2
0	WATER	N	8.0	-	-	8.0

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Capital Program Projects Summary

Highlighted Projects have Sales Tax Bldg Identified to be tracked (for a complete listing of holdback see pag 12)

Project #	Project Description	Proj Status	Current Bldg	Expensed	Encumbered	Balance
0	Office	N	0	-	-	0
0	Planning Building Series	I	0.3	5.0	-	2.3
0	Barry	C	5.0	5.0	-	-
0		D	6.0	4.0	1.0	0.0
0		I	2.0	2.6	1.0	0.3
0		N	0.0	-	-	0.0
0		N	4.0	-	-	4.0
0	Street	I	9.3	6.3	6.0	2.0
0		N	9.0	-	-	9.0
0		I	6.5	0.2	4.0	9.5
0		N	0.0	-	-	0.0
0	Fleet	D	0.0	-	-	0.0
0		I	2.2	3.0	3.0	0.9
0		N	6.0	-	-	6.0
0	Electric Lgt	I	0.2	5.2	0.0	2.0
0		D	2.0	-	-	2.0
0		I	0.0	2.8	3.3	0.0
0		I	0.0	-	5.0	4.0
0	Park & Recreation	T	1.2	6.0	0.3	1.6
0		I	2.6	5.0	2.0	2.2
0		B	2.0	2.3	5.0	2.0
0		D	0.2	-	0	0.0
0		I	0.0	5.6	7.0	2.0
0		I	2.0	5.8	5.2	2.2
0		N	9.0	-	-	9.0
0		C	4.0	6.2	2.6	6.2
0		C	0.2	-	0	9.0
0		C	9.0	-	1.3	7.2
0		D	0.0	0.3	4.0	0.3
0		C	3.0	-	3.0	-
0		D	9.0	-	-	9.0
0		C	8.0	-	8.3	1
0		D	2.0	-	-	2.0
0		C	5.3	-	-	5.3
0		C	3.3	-	3.3	-
0		C	2.9	2.9	-	-
0		I	5.0	0.2	0.2	4.0
0		I	1.0	-	8.2	3.0
0		N	6.0	-	-	6.0
0		D	0.0	-	-	0.0
0		N	5.0	-	-	5.0
0		I	0.0	6.2	2.0	2.2
0		C	0.0	6.0	8.0	3.0
0		C	0.0	-	2	2.0
0		D	2.0	-	-	2.0
0		S	0.0	2.0	5	0.0
0		C	4.0	-	-	4.0
0		B	0.0	4.2	2.2	0.0
0		I	2.0	3.6	8.0	8.0
0		C	8.7	-	8.0	1
0		D	5.0	6.0	2.5	4.0
0		D	2.0	8.0	1.0	0.0
0		C	8.0	-	-	8.0
0		C	4.0	-	-	4.0
0		N	0.0	-	-	0.0
0		C	3.0	-	8.0	2.0
0		I	7.0	7.0	2.0	6.0
0		C	0.0	-	-	-
0		C	0.0	-	-	0.0
0		D	9.0	3.0	6.0	-
0		D	4.0	2.0	2.0	3.0



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Capital Program Projects Summary

Highlighted Projects have Sales Tax Budget identified to be bid back (for a complete listing of holdbacks see pag 12)

Project #	Project Description	Project Status	Current Budget	Expensed	Accrued	Balance
0	REPAIR	N I	5.7	4.9	1.8	5.2
0	REPAIR	I	1.0.9	1.8	1.8.0	0.5
0	REPAIR, FIDELITY	I	7.8	7.8	8.0	0.0
0	REPAIR	N	7.0	-	-	7.0
0	REPAIR R	N	8.0	-	-	8.0
			<b>\$ 188.25</b>	<b>\$ 270.6</b>	<b>\$ 70.0</b>	<b>\$ 123,837</b>

2010 Bid Back Summary (Sales Tax CP)

Project #	Project Description	Project Budget	Bid Back	Adjusted Budget	Adjusted Balance
<b>Facilities Management</b>					
0	REPAIR	\$ 5.8	\$ 6.2	\$ 9.8	\$ 3.9
<b>Engineering</b>					
0	REPAIR	0	0	0	0
0	REPAIR - REPAIR	0	0	0	0
0	REPAIR (REPAIR)	3.0.0	2.0.0	1.0.0	3.8
<b>Fire</b>					
0	REPAIR	0.0	8.0	8.0	5.5
<b>Manning Building Services</b>					
0	REPAIR	0.9	8.0	9.9	3.9
<b>Parks &amp; Recreation</b>					
0	REPAIR	1.8.0	3.0	1.9.0	1.0.0
0	REPAIR 2	8.7	8.0	2.0.7	1.0.6
0	REPAIR 9	0	9.0	-	-
0	REPAIR	9.8	9.0	0.8	8.8
0	REPAIR 5	0	5.8	-	-
0	REPAIR L	3.6	9.2	5.3	2.8
<b>Total Capital Improvements Bid Back</b>			<b>4,8,27</b>		
<b>Total Bid Back</b>			<b>29.8</b>		
<b>Total 2010 Sales Tax Fund Bid Back (CRand OE)</b>			<b>\$ 52.16</b>		



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Capital Program 2010 Other Capital Expenditures Program, Department, and Projects Summary

Highlighted Projects have Sales Tax Bldgt Identified to be held back for a complete list of holdback see pag 15

Item	Description	Current Budget	Expensed	Encumbered	Balance
<b>Sales Tax Fund</b>					
0	Bayle Dam	\$ 0	\$ 0	\$ -	\$ 1
	<b>Total</b>	<b>20,16</b>	<b>20,16</b>	<b>-</b>	<b>1</b>
<b>Fire</b>					
0	Web site	0	0	-	0
0	Passenger	0	0	-	0
0	Fire truck	0	0	0	0
0	Impressor	0	0	-	0
0	Fire truck	0	0	0	0
0	Edan	0	0	-	0
0	Truck	0	0	-	0
0	Truck	0	0	-	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Central Services</b>					
0	Bag Reel	0	0	-	0
0	Washing	0	0	-	0
0	Bag	0	0	-	0
0	Erer	0	0	-	0
0	Web connectio	0	0	-	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health</b>					
0	Med (iminding)	0	0	-	0
0	Med (iminding)	0	0	-	0
0	Med (iminding)	0	0	-	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Police</b>					
0	Web site	0	0	-	0
0	Digital	0	0	-	0
0	Freeer (iminding)	0	0	-	0
0	Electro (iminding)	0	0	-	0
00	3 Gramatoph	0	0	-	0
00	7 cycle ( )	0	0	-	0
00	Patrol ( )	0	0	-	0
00	Pick	0	0	-	0
00	Edan ( )	0	0	-	0
00	Patrol (iminding)	0	0	-	0
00	Camera (iminding)	0	0	-	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Media Services</b>					
0	Video	0	0	-	0
0	Editing	0	0	-	0
0	Practio	0	0	-	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Planning/Bldg</b>					
0	Edan	0	0	-	0
0	Pick	0	0	-	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Library</b>					
0	Office	0	0	-	0
0	Library Print and	0	0	-	0
0	Video	0	0	-	0
0	Bible	0	0	-	0
0	Library Print	0	0	-	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Street</b>					
0	Bag Bank	0	0	-	0
0	Sw	0	0	-	0
0	Unated	0	0	-	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Park &amp; Recreation</b>					
0	Bar	0	0	-	0
0	Bar	0	0	-	0
0	Zimboi	0	0	-	0
0	Prayer	0	0	-	0
0	Prayer	0	0	-	0
00	8 ( )	0	0	-	0
00	Pick ( )	0	0	-	0
0	Platform	0	0	-	0
0	Practo	0	0	-	0
0	Pblic	0	0	-	0
0	Prmp	0	0	-	0
00	8 ( )	0	0	-	0

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Capital Program 2010 Other Capital Expenditures Program, Department, and Projects Summary

Highlighted Projects have Sales Tax Budget Identified to be held back for a complete list of holdback see page 15

Item #	Description	Current Budget	Expensed	Encumbered	Balance
00 4	Light System ( )	0	-	0	0
00	Brayer	0	-	-	0
00 9	Tractor	0	7	0	0
00 2	Truck	0	0	0	0
00 5	Utility Vehicle ( )	0	-	0	0
	<b>Total</b>	<b>0</b>	<b>17,39</b>	<b>22,09</b>	<b>8,00</b>
<b>Transit</b>					
00 3	Paratransit ( )	0	-	-	0
	<b>Total</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>0</b>
	<b>Total Sales Tax Fund</b>	<b>4,209</b>	<b>1,312</b>	<b>1,006</b>	<b>1,831</b>
<b>Entertainment Tax Fund</b>					
<b>Convention Center</b>					
0	Chair ( )	0	-	-	0
0	Table	0	-	0	0
0	Refractor	0	-	0	0
0	Camera	0	0	-	0
0	Table	0	-	-	0
	<b>Total</b>	<b>4,60</b>	<b>3,626</b>	<b>2,07</b>	<b>30,38</b>
<b>Washington Division</b>					
0	Printer	0	-	-	0
0	Laminator	0	-	-	0
0	Projector	0	0	-	0
0	Document-Center	0	-	-	0
0	Flatbed	0	-	-	0
0	Light System-Phase I	0	-	-	0
0	Lighting System-Phase I	0	-	-	0
0	Refractors	0	-	-	0
0	Lighting System-Phase I	0	-	-	0
0	Monitors	0	-	-	0
	<b>Total</b>	<b>53,94</b>	<b>025</b>	<b>-</b>	<b>0</b>
	<b>Total Entertainment Tax Fund</b>	<b>98,4</b>	<b>00</b>	<b>2,07</b>	<b>6,027</b>
<b>Transit Fund</b>					
00 3	Paratransit ( )	0	-	-	0
0	Paratransit (binding)	0	-	0	0
0	Farebox (binding)	0	-	0	-
	<b>Total Transit Fund</b>	<b>2,010</b>	<b>05</b>	<b>1,006</b>	<b>3017</b>
<b>Electric Light Fund</b>					
0	Light Meters	0	-	-	0
0	Electrical Meter MR	0	-	-	0
0	Electrical Meter MR	0	-	-	0
	<b>Total Electric Light Fund</b>	<b>210</b>	<b>-</b>	<b>-</b>	<b>210</b>
<b>Public Works Fund</b>					
00 2	Edan	2	2	-	-
	<b>Total Public Works Fund</b>	<b>274,4</b>	<b>274,4</b>	<b>-</b>	<b>-</b>
<b>Sanitary Landfill Fund</b>					
0	Electric	0	-	-	0
0	Electric Utility Vehicle	0	-	-	0
0	Bag	0	-	-	0
0	Mobile Office	0	-	-	0
0	Security System	0	-	-	0
	<b>Total Sanitary Landfill Fund</b>	<b>220,0</b>	<b>-</b>	<b>-</b>	<b>220,0</b>
<b>Water Fund</b>					
00 7	Particle Dosing System ( )	0	-	-	0
0	Membrane	0	0	-	0
0	Sampler	0	-	-	0
0	Photograph	0	-	-	0
0	Line	0	-	-	0
0	Water Meter	0	0	-	0
0	Pump	0	-	-	0
00 9	Blow-off	0	-	-	0
	<b>Total Water Fund</b>	<b>1,207,4</b>	<b>312,244</b>	<b>-</b>	<b>130</b>
<b>Water Reclamation Fund</b>					
0	Compressor	0	-	-	0
0	Pump	0	-	-	0
0	Belonging Cabinet	0	-	-	0
0	Hybrid Cabinet	0	0	-	0
0	Belonging Cabinet	0	-	-	0
	<b>Total Water Reclamation Fund</b>	<b>106</b>	<b>20,18</b>	<b>-</b>	<b>1008</b>
<b>Fleet Maintenance Repairing Fund</b>					
0	Truck	0	-	-	0
0	Edan	0	-	-	0
0	Pickup	0	0	-	0
0	Pickup	0	-	-	0
0	Tractor & Con	0	-	-	0
0	Pickup	0	-	-	0

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Capital Program 2010 Other Capital Expenditures Program, Department, and Projects Summary

Highlighted Projects have Sales Tax Budget identified to be heldback (for a complete list of holdback see page 15)

Item #	Description	Current Budget	Expensed	Encumbered	Balance
00	Handem Semi	0	-	-	0
00	Frot Ed lade r	0	-	-	0
00	Facto backe	0	-	-	0
00	Cane	0	0	-	0
00	Compacto r	0	-	0	0
00 2	ader, Frotend ( )	0	-	-	0
00	ader	0	-	-	0
00	lode r	0	-	-	0
00	l r	0	0	-	0
00	Pick (	0	0	0	0
00 4	ander (	0	-	-	0
00	edan	0	0	-	0
00 7	eper ( )	0	0	-	0
00 0	Facto (	0	0	-	0
00	tench ( )	0	-	-	0
00 3	ump (	0	-	-	0
00	emi	0	-	-	0
00 6	in (	0	-	-	0
<b>Total Fleet Maintenance Revolving Fund</b>		<b>3,012</b>	<b>05</b>	<b>00</b>	<b>2,807.5</b>
<b>General Services Revolving Fund</b>					
00	er r	0	-	-	0
00	Gymnastic Aces Deic	0	-	-	0
00	er r	0	-	-	0
00	Phone Sem	0	-	-	0
00	er r	0	-	-	0
00	er r	0	-	-	0
00	Printer	0	-	-	0
00	Place Phone Sem	-	0	-	0
<b>Total General Services Revolving Fund</b>		<b>00</b>	<b>00</b>	<b>-</b>	<b>3.89</b>
<b>Grand Total</b>		<b>\$ 13,012</b>	<b>\$ 2,005</b>	<b>\$ 3,357</b>	<b>\$ 7,650.39</b>

2010 Holdback Summary (Sales Tax Offset)

Item #	Description	Project Budget	Holdback	Adjusted Budget	Adjusted Balance
<b>Fire</b>					
00	Appres r	0	0	-	-
00	Truck	0	0	-	-
<b>Central Services</b>					
00	Bag	0	0	0	9
00	Web Connectio	0	0	-	-
<b>Police</b>					
00	Web site	0	0	0	0
<b>Media Services</b>					
00	Fitting Sem	0	0	0	0
<b>Library</b>					
00	Library Print Materials	0	0	0	-
<b>Total Holdback</b>			<b>299</b>		
<b>Total Capital Projects Holdback</b>			<b>6,274</b>		
<b>Total Sales Tax Fund Holdback (CR and OP)</b>			<b>\$ 6,573</b>		

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**Total Debt Outstanding Authorized**

Fund (Repayent Source )	Purpose	Outstanding Interest Rate	Maturity Date	Authorized Amt Issued Amount	Issue Amount	Amount Outstanding
<b>GENERAL</b>						
<b>Revenue Bonds</b>						
<b>Special Fund</b>						
Series 2005	x	* Pblc Set y	% 0	\$ -	\$ 0	\$ 0
Series 2005	x	* lbrary & Park ( )	% 0	-	0	0
Series 2005	x	* Urban Dratio	% 0	0	0	0
Series 2005	x	* lbrary & Park ( )	% 0	-	0	0
Series 2005	x	* FH Urb	% 0	-	0	0
State Single W	* Stem Imprment	s	% 0	-	0	0
State Single W	* Stem Imprment	s	% 0	-	0	0
State Prchae Bgntio	s	By hANE x	% 0	-	0	0
Total				0	0	0
<b>Entertainment Fund</b>						
Series 2005	x	* Entertainment Bds	% 0	-	0	0
<b>Storm Drainage</b>						
State Single W	Stem Dratio	% 0	0	-	0	0
State Single W	Stem Dratio	% 0	0	-	0	0
State Single W	Stem Dratio	% 0	na	0	0	0
Total				0	0	0
IF District Dratio Series	A	Derapa Place	% 0	-	0	0
<b>Total Debt Governmental Activities</b>				<b>12,555</b>		<b>12,170</b>
<b>BUSINESS</b>						
<b>Revenue Bonds</b>						
<b>Landfill</b>						
State Single W	landfill Imprment	s	% 0	-	0	0
State Single W	landfill Imprment	s	% 0	-	0	0
State Single W	landfill Imprment	s	% 0	0	0	0
State Prchae Bgntio	s	Grapers	% 0	-	0	0
State Prchae Bgntio	s	Der	% 0	-	0	0
Total				0	0	0
<b>Water</b>						
Series 2005	x	* lbrary Prepa	y	% 0	-	0
State Single DW	Stem Imprment	s	% 0	-	0	0
State Single DW	Stem Imprment	s	% 0	-	0	0
State Single DW	Stem Imprment	s	% 0	-	0	0
State Single DW	Stem Imprment	s	% 0	-	0	0
State Single DW	Stem Imprment	s	% 0	-	0	0
State Single DW	Stem Imprment	s	% 0	0	0	0
State Single DW	Stem Imprment	s	% 0	0	0	0
State Single DW	Stem Imprment	s	% 0	0	0	0
State Single DW	Stem Imprment	s	% 0	0	0	0
Total				0	0	0
<b>Water Reclamation</b>						
State Single W	* Stem Imprment	s	% 0	-	0	0
State Single W	Stem Imprment	s	% 0	-	0	0
State Single W	Stem Imprment	s	% 0	-	0	0
State Single W	Stem Imprment	s	% 0	-	0	0
State Single W	Stem Imprment	s	% 0	-	0	0
State Single W	Stem Imprment	s	% 0	0	0	0
State Single W	* Stem Imprment	s	% 0	-	0	0
State Single W	Stem Imprment	s	% 0	0	0	0
State Single W	Stem Imprment	s	% 0	0	0	0
State Single W	Stem Imprment	s	% 0	0	0	0
State Single W	Stem Imprment	s	% 0	0	0	0
State Single W	Stem Imprment	s	% 0	0	0	0
State Single W	Stem Imprment	s	% 0	0	0	0
Total				0	0	0
<b>Water Reclamation</b>						
State Prchae Bgntio	s	Under	s	% 0	-	0
<b>Total Debt Business-type Activities</b>				<b>3,006.4</b>		<b>15,195.4</b>
<b>Total Debt</b>				<b>\$ 30,9</b>		<b>\$ 272,24.6</b>

\* Secured by pdg the scod penny absand a tax  
 \* Secured by pdg the scod penny absand a taxand entertainment tax  
 \* Secured by pdg the scod penny absand a taxand ge reenes

City of Sioux Falls  
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**Budget Appropriation Adjustments**

Fund	Supplement	Carry-forward (CP)	Carry-forward (OP)	Carryover Encumbrances (CP)	Carryover Encumbrances (OP)	Bdgt
<b>REVENUE:</b>						
General Fund Original						\$ 122,828
Plce	\$ 0	\$ -	\$ -	\$ -	\$ -	0
General Fund Adjusted	0	-	-	-	-	123,839
Entertainment Tax Original						65,109
Wing Paid	-	0	0	0	-	0
Contio Enter	-	-	-	-	-	-
Entertainment Tax Adjusted	-	0	0	0	-	65,109
Sales/Use Tax Original						510,222
Amey	-	-	-	-	-	-
Facilities Management	-	0	-	0	-	0
Arts	-	-	-	0	0	0
Engineering	-	0	-	0	-	0
Fire	-	0	0	0	0	0
Central Services	-	-	0	-	-	0
Health	2	0	0	-	-	2
Plce	0	0	0	-	0	0
Media Services	-	-	-	-	0	0
Planning Services	-	0	0	-	-	0
Library	-	2	0	0	-	2
Street	-	0	0	0	-	0
Electric Lgt	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Parks/Recreation	-	0	0	0	-	0
Transit	-	-	0	-	-	0
Storm Drainag	-	-	-	0	-	0
Sales/Use Tax Adjusted	0	0	0	0	0	510,222
Rail Relocation Plan						-
Expenditures	-	0	-	0	-	0
Rail Relocation Plan Adjusted	-	0	-	0	-	3670
Community Development						67,015
Expenditures	-	-	-	-	-	-
Community Development Adjusted	-	-	-	-	-	67,015
Transit Original						7,928
Expenditures	0	0	0	-	0	0
Transit Adjusted	0	0	0	-	0	7,928
Storm Drainag Original						7,118
Expenditures	-	0	-	0	-	0
Storm Drainag Adjusted	-	0	-	0	-	11,877
Neighborhood Revitalization Original						26,000
Expenditures	-	-	-	-	-	-
Neighborhood Revitalization Adjusted	-	-	-	-	-	26,000
Library Memorial						500
Expenditures	-	-	-	-	-	-
Cottar Memorial						0
Expenditures	-	-	-	-	-	-
Fund Construction Original						122,833
Expenditures	-	-	-	-	-	-
Fund Construction Adjusted	-	-	-	-	-	122,833

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May 31, 2010**

**Budget Appropriation Adjustments**

Fund	Supplement	Carry-forward (CP)	Carry-forward (OP)	Carryover Encumbrances (CP)	Carryover Encumbrances (OP)	Bdgt
<b>Sioux Falls Flood Control Original</b>						<b>3800</b>
Engineering	-	0	-	0	-	0
Electric Lgt	-	0	-	-	-	0
Storm Drainage	-	0	-	-	-	0
Water	-	0	-	-	-	0
Water Reclamation	-	0	-	-	-	0
<b>Sioux Falls Flood Control Adjusted</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>2877</b>
<b>Culture Recreation Bond Construction Original</b>						<b>800,000</b>
Library	-	0	-	0	-	0
Park Recreation	-	0	-	0	-	0
<b>Culture Recreation Bond Construction Adjusted</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>170</b>
<b>REVENUE:</b>						
<b>Electric Lgt Original</b>						<b>736</b>
Payments	-	0	0	0	-	0
<b>Electric Lgt Adjusted</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>826</b>
<b>Public Drinking Original</b>						<b>1,883</b>
Payments	-	-	-	-	2	2
<b>Public Drinking Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>1,883</b>
<b>Sanitary Landfill Original</b>						<b>10,6131</b>
Payments	-	0	5	0	-	5
<b>Sanitary Landfill Adjusted</b>	<b>-</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>-</b>	<b>11,238</b>
<b>Water Original</b>						<b>33,2096</b>
Payments	-	0	0	0	-	0
<b>Water Adjusted</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>78</b>
<b>Water Reclamation Original</b>						<b>2960</b>
Payments	-	0	0	0	-	0
<b>Water Reclamation Adjusted</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>4064</b>
<b>Fleet Revolving Original</b>						<b>5178</b>
Payments	-	2	0	0	0	0
<b>Fleet Revolving Adjusted</b>	<b>-</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6169</b>
<b>Health Life Benefit</b>						<b>13,85</b>
Payments	-	-	-	-	-	-
<b>Workers' Compensation</b>						<b>839</b>
Payments	-	-	-	-	-	-
<b>General Services Revolving Original</b>						<b>1,276</b>
Payments	-	-	0	-	-	0
<b>General Services Revolving Adjusted</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>1,360</b>
<b>Insurance Liability</b>						<b>1,32413</b>
Payments	-	-	-	-	-	-
<b>Fiduciary Funds</b>						<b>19170</b>
Payments	-	-	-	-	-	-
<b>Original Bdgt (All Funds)</b>						<b>0</b>
<b>Original Payments</b>	<b>\$ 1,119,04</b>	<b>\$ 102,880</b>	<b>\$ 3,105</b>	<b>\$ 1893</b>	<b>\$ 2,201,29</b>	<b>0</b>
<b>Total Adjusted Bdgt (All Funds)</b>						<b>\$ 60,54</b>

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**Budget Appropriation Adjustments**

Fund	Supplement	Carry-forward (CP)	Carry-forward (OP)	Carryover Encumbrances (CP)	Carryover Encumbrances (OP)	Bdgt
<b>April</b>						
General Fund - anticipated Cmts						
Police						
	High Intensity Drug Trafficking Team					\$ 0
	State Drug Court					0
	Deer Valley City Court					0
	Police Finance Court					0
	Police Finance Court					0
	Public Accountability Court					0
	Internet Connections Children Court					0
General Fund - anticipated Cmts						
Police						
	Police Finance Court					0
	High Intensity Drug Trafficking Team					0
<b>May</b>						
	General Fund - anticipated Cmt					0
	Police Finance Court - anticipated Cmt					0
<b>Total Effective Supplements</b>						<b>\$ 1,119,04</b>