

# City of Sioux Falls



## 2008 BUDGET Summary

**CITY OF SIOUX FALLS**

ANNUAL BUDGET FOR FISCAL YEAR ENDING DECEMBER 31, 2008



**City of Sioux Falls  
Final Budget  
2008 Summary**

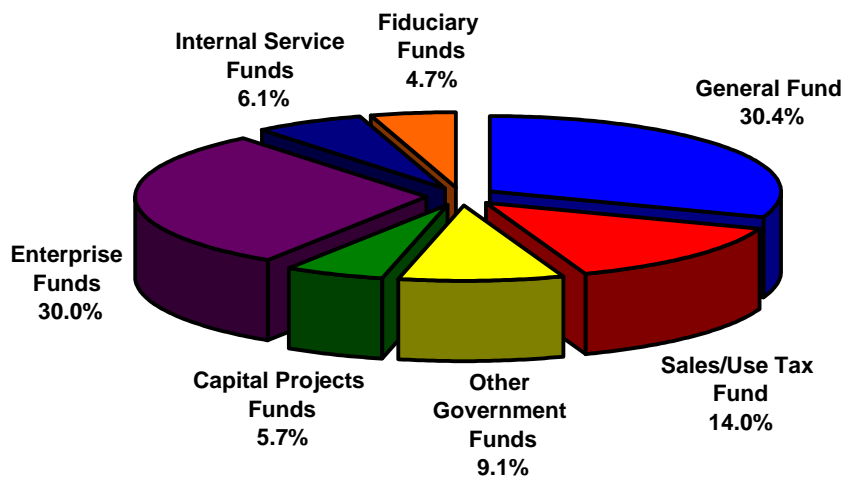
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**City of Sioux Falls  
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**Summary of All Funds**

	<u>Revenues</u>	<u>Expenditures</u>
<b>Governmental (Tax-Supported) Funds</b>		
General Fund (General Operating)	\$ 110,212,688	\$ 110,212,688
Entertainment Tax Fund	5,056,075	6,295,778
Sales/Use Tax Fund	51,020,061	50,548,877
Railroad Relocation	5,025,000	5,025,000
Community Development	4,265,800	4,265,800
Transit	8,502,817	8,502,817
Storm Drainage	8,319,246	8,824,796
Environmental Trust	60,000	-
Library Memorial	6,000	10,000
Cottam Memorial	200	400
T.I.F. District Construction Fund	400,000	400,000
Flood Control	446,000	89,500
Culture and Recreation Bond Construction	25,530,000	20,293,506
<b>Proprietary (Fee-Supported) Funds</b>		
<b>Enterprise Funds</b>		
Electric Light	6,254,550	6,839,502
Public Parking	2,312,500	2,259,570
Sanitary Landfill	8,481,071	11,411,089
Water	42,563,810	67,422,378
Water Reclamation	17,541,185	20,541,902
<b>Internal Service Funds</b>		
Fleet Revolving	5,534,008	5,547,578
Health/Life Benefit	14,287,243	13,271,318
Workers' Compensation	645,000	745,247
General Services (IT) Revolving	977,665	1,384,250
Insurance Liability	1,490,641	1,255,675
<b>Fiduciary Funds</b>		
Employee's Retirement System	28,111,195	11,612,446
Firefighters' Pension Fund	10,362,926	5,398,789
<b>Total All Funds (including transfers)</b>	<u>\$ 357,405,681</u>	<u>\$ 362,158,906</u>

**2008 Percentage of Expenditures by Fund**



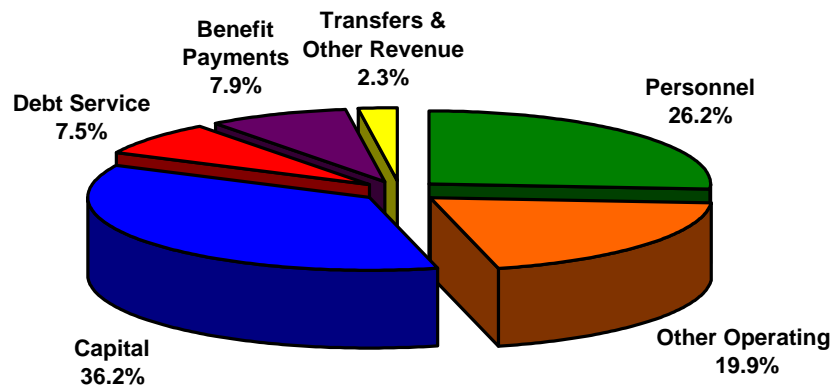
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**All Funds Breakdown by Category**

<b>Revenues</b>	<b>General</b>	<b>Sales &amp; Use Tax</b>	<b>Other Governmental</b>	<b>Proprietary and Fiduciary</b>	<b>Total 2008 Revenue</b>
Taxes	\$ 89,308,580	43,491,703	\$ 9,845,380	\$ -	\$ 142,645,663
Licenses and Permits	4,192,763	-	4,540	35,075	4,232,378
Intergovernmental	7,633,847	2,978,500	11,467,343	310,000	22,389,690
Charges for Goods and Services	5,069,535	-	662,700	71,909,958	77,642,193
Fines and Forfeitures	1,013,305	-	-	310,165	1,323,470
Investment and Interest Earnings	1,816,653	84,000	430,700	26,203,360	28,534,713
Rentals/Operating Leases	536,194	-	1,728,800	93,991	2,358,985
Special Assessments	30,455	900,000	1,930,401	967,500	3,828,356
Contributions	423,620	65,858	3,000	13,739,051	14,231,529
Other Revenue	93,854	-	-	198,694	292,548
Transfers In	93,882	3,500,000	4,273,274	-	7,867,156
Bond Proceeds	-	-	27,265,000	24,794,000	52,059,000
<b>Total Revenue all Funds</b>	<b>\$ 110,212,688</b>	<b>\$ 51,020,061</b>	<b>\$ 57,611,138</b>	<b>\$ 138,561,794</b>	<b>\$ 357,405,681</b>

<b>Expenditures</b>	<b>General</b>	<b>Sales &amp; Use Tax</b>	<b>Other Governmental</b>	<b>Proprietary and Fiduciary</b>	<b>Total 2008 Budget</b>
Personnel	\$ 73,534,498	\$ -	\$ 6,505,514	\$ 14,808,031	\$ 94,848,043
Other Operating	32,190,916	27,000	14,456,934	25,425,796	72,100,646
Capital	-	39,148,359	26,711,653	65,312,984	131,172,996
Debt Service	-	11,373,518	2,439,614	13,390,556	27,203,688
Benefit Payments	14,000	-	-	28,752,377	28,766,377
Transfers Out	4,273,274	-	3,593,882	-	7,867,156
Other Revenue	200,000	-	-	-	200,000
<b>Total Expenditures all Funds</b>	<b>\$ 110,212,688</b>	<b>\$ 50,548,877</b>	<b>\$ 53,707,597</b>	<b>\$ 147,689,744</b>	<b>\$ 362,158,906</b>

**2008 Percentage of Expenditures by Category**



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**Summary of Governmental Funds**

	<b>General</b>	<b>Entertainment Tax</b>	<b>Sales &amp; Use Tax</b>	<b>Railroad Relocation</b>
<b>Revenues</b>				
Taxes	\$ 89,308,580	\$ 4,836,075	\$ 43,491,703	\$ -
Licenses & Permits	4,192,763	-	-	-
Intergovernmental	7,633,847	-	2,978,500	5,025,000
Charges for Services	5,069,535	-	-	-
Fines & Forfeitures	1,013,305	-	-	-
Investment Revenue	1,816,653	220,000	84,000	-
Rentals/Operating Leases	536,194	-	-	-
Special Assessments	30,455	-	900,000	-
Contributions	423,620	-	65,858	-
Other Revenue	93,854	-	-	-
Transfers In	93,882	-	3,500,000	-
<b>Total Revenues</b>	<b>110,212,688</b>	<b>5,056,075</b>	<b>51,020,061</b>	<b>5,025,000</b>
<b>Expenditures</b>				
Personnel	73,534,498	-	-	-
Other Operating	32,190,916	2,706,297	27,000	5,025,000
Capital	-	1,188,147	39,148,359	-
Debt Service	-	2,307,452	11,373,518	-
Benefit Payments	14,000	-	-	-
Transfers Out	4,273,274	93,882	-	-
Miscellaneous	200,000	-	-	-
<b>Total Expenditures</b>	<b>110,212,688</b>	<b>6,295,778</b>	<b>50,548,877</b>	<b>5,025,000</b>
<b>Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ (1,239,703)</b>	<b>\$ 471,184</b>	<b>\$ -</b>

**General Fund:** 3.0% state certified property tax increase; 4.6% growth in property tax base. 7% growth in sales tax based on 2006 actual revenues,  
**Entertainment Tax Fund:** 5% growth in entertainment tax .  
**Sales & Use Tax Fund:** 7% growth in sales tax based on 2006 actual revenues.

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**Summary of Governmental Funds (cont.)**

	<u>Community Development</u>	<u>Transit</u>	<u>Storm Drainage</u>	<u>Environmental Trust</u>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 5,009,305	\$ -
Licenses & Permits	-	-	4,540	-
Intergovernmental	2,205,000	3,831,343	-	-
Charges for Services	-	662,700	-	-
Investment Revenue	67,500	-	40,000	60,000
Rentals/Operating Leases	1,728,800	-	-	-
Special Assessments	-	-	1,930,401	-
Transfers In	264,500	4,008,774	-	-
SRF/Bond Proceeds	-	-	1,335,000	-
<b>Total Revenues</b>	<u>4,265,800</u>	<u>8,502,817</u>	<u>8,319,246</u>	<u>60,000</u>
<b>Expenditures</b>				
Personnel	553,096	5,069,571	882,847	-
Other Operating	3,712,704	1,577,246	938,787	-
Capital	-	1,856,000	6,872,000	-
Debt Service	-	-	131,162	-
<b>Total Expenditures</b>	<u>4,265,800</u>	<u>8,502,817</u>	<u>8,824,796</u>	<u>-</u>
<b>Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (505,550)</u>	<u>\$ 60,000</u>

**Storm Drainage:** Revenue includes rate adjustment adopted on 6/18/07.

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Summary of Governmental Funds (cont.)

	Library Memorial	Cottam Memorial	Tax Increment Financing	Flood Control	Culture/Rec. Bond Construction
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ 406,000	\$ -
Investment Revenue	3,000	200	-	40,000	-
Other Revenue	3,000	-	-	-	-
SRF/Bond Proceeds	-	-	400,000	-	25,530,000
<b>Total Revenues</b>	<u>6,000</u>	<u>200</u>	<u>400,000</u>	<u>446,000</u>	<u>25,530,000</u>
<b>Expenditures</b>					
Other Operating	10,000	400	-	36,500	450,000
Capital	-	-	400,000	52,000	16,343,506
Debt Service	-	-	-	1,000	-
Transfers Out	-	-	-	-	3,500,000
<b>Total Expenditures</b>	<u>10,000</u>	<u>400</u>	<u>400,000</u>	<u>89,500</u>	<u>20,293,506</u>
<b>Change in Fund Balance</b>	<u>\$ (4,000)</u>	<u>\$ (200)</u>	<u>\$ -</u>	<u>\$ 356,500</u>	<u>\$ 5,236,494</u>

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**Summary of Enterprise Funds**

	<b>Electric Light</b>	<b>Public Parking</b>	<b>Sanitary Landfill</b>	<b>Water</b>	<b>Water Reclamation</b>
<b>Revenues</b>					
Charges for Services	\$ 6,197,049	\$ 1,925,700	\$ 8,176,396	\$ 21,061,830	\$ 12,305,426
Licenses and Permits	-	-	34,000	-	1,075
Intergovernmental	-	-	-	310,000	-
Fines and Forfeitures	\$ -	\$ 306,500	\$ 175	\$ 3,490	\$ -
Investment Revenue	45,500	80,300	207,000	214,490	367,000
Rentals/Operating Leases	3,991	-	30,000	57,000	3,000
Special Assessments	-	-	-	420,000	547,500
Other Revenue	8,010	-	33,500	20,000	184
SRF/Bond Proceeds	-	-	-	20,477,000	4,317,000
<b>Total Revenues</b>	<b>6,254,550</b>	<b>2,312,500</b>	<b>8,481,071</b>	<b>42,563,810</b>	<b>17,541,185</b>
<b>Expenditures</b>					
Personnel	1,043,833	920,815	1,719,692	5,116,403	4,018,016
Other Operating	4,497,669	697,166	4,279,222	7,338,346	3,838,239
Capital	1,298,000	56,050	5,149,175	47,991,259	7,120,000
Debt Service	-	585,539	263,000	6,976,370	5,565,647
<b>Total Expenditures</b>	<b>6,839,502</b>	<b>2,259,570</b>	<b>11,411,089</b>	<b>67,422,378</b>	<b>20,541,902</b>
<b>Net Change (Cash Flow)</b>	<b>(584,952)</b>	<b>52,930</b>	<b>(2,930,018)</b>	<b>(24,858,568)</b>	<b>(3,000,717)</b>
<b>Adjustments for Net Income</b>					
Principal Payments	-	421,400	205,500	2,950,302	4,000,806
SRF/Bond Proceeds	-	-	-	(20,477,000)	(4,317,000)
Capital	1,813,000	56,050	5,149,175	47,991,259	7,120,000
Depreciation	(938,083)	(641,267)	(1,476,536)	(5,434,215)	(5,013,505)
<b>Net Income</b>	<b>\$ 289,965</b>	<b>\$ (110,887)</b>	<b>\$ 948,121</b>	<b>\$ 171,778</b>	<b>\$ (1,210,416)</b>

**Electric Light:** Revenue includes rate adjustment adopted on 6/18/07.

**Sanitary Landfill:** Revenue includes rate adjustment adopted on 6/18/07.

**Water:** Revenue includes rate adjustment adopted on 6/18/07.

**Water Reclamation:** Revenue includes rate adjustment adopted on 6/18/07.

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Summary of Internal Service Funds

	<u>Fleet Revolving</u>	<u>Health/Life Benefit</u>	<u>Worker's Comp.</u>	<u>General Services Revolving</u>	<u>Insurance Liability</u>
<b>Revenues</b>					
Charges for Services	\$ 5,336,508	\$ 14,007,243	\$ 525,000	\$ 898,165	\$ 1,476,641
Investment Revenue	68,000	280,000	120,000	72,000	14,000
Other Revenue	129,500	-	-	7,500	-
<b>Total Revenues</b>	<u>5,534,008</u>	<u>14,287,243</u>	<u>645,000</u>	<u>977,665</u>	<u>1,490,641</u>
<b>Expenditures</b>					
Personnel	1,354,959	190,848	132,377	-	132,630
Other Operating	764,519	863,593	387,870	1,107,350	1,123,045
Capital	3,428,100	-	-	270,400	-
Benefit Payments	-	12,216,877	225,000	6,500	-
<b>Total Expenditures</b>	<u>5,547,578</u>	<u>13,271,318</u>	<u>745,247</u>	<u>1,384,250</u>	<u>1,255,675</u>
<b>Net Change (Cash Flow)</b>	(13,570)	1,015,925	(100,247)	(406,585)	234,966
<b>Adjustments for Net Income</b>					
Capital	3,428,100	-	-	270,400	-
Depreciation	(1,338,658)	-	-	(131,065)	-
<b>Net Income</b>	<u>\$ 2,075,872</u>	<u>\$ 1,015,925</u>	<u>\$ (100,247)</u>	<u>\$ (267,250)</u>	<u>\$ 234,966</u>

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**Summary of Fiduciary Funds**

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	<u>Employee's Retirement</u>	<u>Firefighters' Pension</u>
<b>Revenues</b>		
Investment Revenue	\$ 17,866,686	\$ 6,868,384
Contributions	10,244,509	3,494,542
<b>Total Revenues</b>	<u>28,111,195</u>	<u>10,362,926</u>
<b>Expenditures</b>		
Personnel	115,927	62,531
Other Operating	299,519	229,258
Benefit Payments	11,197,000	5,107,000
<b>Total Expenditures</b>	<u>11,612,446</u>	<u>5,398,789</u>
<b>Net Change in Fund Balance</b>	<u>\$ 16,498,749</u>	<u>\$ 4,964,137</u>

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**General Fund Budget Comparison**

	<u>2008 Budget</u>	<u>2007 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Revenues</b>				
Taxes				
Property	\$ 37,805,740	\$ 35,137,886	\$ 2,667,854	7.6%
Sales & Use*	47,273,591	43,862,687	3,410,904	7.8%
Frontage	3,666,104	2,885,364	780,740	27.1%
Lodging	494,400	480,000	14,400	3.0%
Amusement	15,019	15,069	(50)	-0.3%
Penalties and Interest	53,726	60,000	(6,274)	-10.5%
<b>Total Taxes</b>	<b>89,308,580</b>	<b>82,441,006</b>	<b>6,867,574</b>	<b>8.3%</b>
<b>Licenses and Permits</b>	<b>4,192,763</b>	<b>4,793,264</b>	<b>(600,501)</b>	<b>-12.5%</b>
Intergovernmental Revenue				
Federal Grants	2,930,825	2,386,019	544,806	22.8%
State Shared Revenues				
Motor Vehicle Licenses	1,513,680	1,484,000	29,680	2.0%
Bank Franchise Tax	975,000	800,000	175,000	21.9%
Liquor Tax Reversion	674,756	680,600	(5,844)	-0.9%
Health License Reversion	72,000	66,000	6,000	9.1%
Fire Insurance Premium Reversion	390,000	345,000	45,000	13.0%
Port of Entry Fees	49,746	50,000	(254)	-0.5%
<b>Total State Shared Revenues</b>	<b>3,675,182</b>	<b>3,425,600</b>	<b>249,582</b>	<b>7.3%</b>
State Grants	4,200	4,200	-	0.0%
County Shared Revenues:				
Wheel Tax	128,206	125,832	2,374	1.9%
Contributions	895,434	821,136	74,298	9.0%
<b>Total County Shared Revenues</b>	<b>1,023,640</b>	<b>946,968</b>	<b>76,672</b>	<b>8.1%</b>
<b>Total Intergovernmental Revenues</b>	<b>7,633,847</b>	<b>6,762,787</b>	<b>871,060</b>	<b>12.9%</b>
Charges for Goods and Services	5,069,535	4,870,153	199,382	4.1%
Fines and Forfeitures	1,013,305	1,113,400	(100,095)	-9.0%
Investment Revenue	1,816,653	1,530,800	285,853	18.7%
Rentals/Operating Leases	536,194	507,812	28,382	5.6%
Special Assessments	30,455	-	30,455	-
Contributions	423,620	120,350	303,270	252.0%
Miscellaneous	58,854	30,854	28,000	90.7%
Sale of Surplus Property	35,000	55,000	(20,000)	-36.4%
Transfers In	93,882	88,707	5,175	5.8%
<b>Total Revenues</b>	<b>110,212,688</b>	<b>102,314,133</b>	<b>7,898,555</b>	<b>7.7%</b>

\*7% growth in sales tax based on 2006 actual revenues.

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**General Fund Budget Comparison (cont.)**

	<u>2008 Budget</u>	<u>*2007 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Expenditures</b>				
General Government:				
01 Mayor	506,811	500,488	6,323	1.3%
06 Attorney	876,205	851,026	25,179	3.0%
07 Human Resources	1,356,472	1,246,963	109,509	8.8%
09 City Council/City Clerk	1,021,894	861,412	160,482	18.6%
10 Finance	1,889,751	1,922,359	(32,608)	-1.7%
11 Facilities Management	1,057,468	1,007,596	49,872	4.9%
16 Central Services	2,447,532	2,381,929	65,603	2.8%
24 Media Services	1,398,291	1,360,249	38,042	2.8%
49 General Governmental Services	2,211,734	2,033,081	178,653	8.8%
<b>Total General Government</b>	<b>12,766,158</b>	<b>12,165,103</b>	<b>601,055</b>	<b>4.9%</b>
Public Safety:				
15 Fire	18,477,493	18,268,916	208,577	1.1%
21 Police	23,525,116	23,064,986	460,130	2.0%
21 Metro Communications	1,080,953	715,667	365,286	51.0%
<b>Total Public Safety</b>	<b>43,083,562</b>	<b>42,049,569</b>	<b>1,033,993</b>	<b>2.5%</b>
Highways and Streets:				
14 Engineering	4,333,801	4,248,490	85,311	2.0%
30 Public Works Administration	591,851	553,128	38,723	7.0%
33 Streets	13,731,479	12,366,704	1,364,775	11.0%
<b>Total Highways and Streets</b>	<b>18,657,131</b>	<b>17,168,322</b>	<b>1,488,809</b>	<b>8.7%</b>
<b>Total Health Department</b>	<b>7,207,254</b>	<b>6,280,077</b>	<b>927,177</b>	<b>14.8%</b>
Culture and Recreation:				
12 Arena	1,214,074	1,171,709	42,365	3.6%
28 Siouxland Libraries	5,405,085	5,223,836	181,249	3.5%
64 Parks and Recreation	12,253,739	12,037,645	216,094	1.8%
<b>Total Culture and Recreation</b>	<b>18,872,898</b>	<b>18,433,190</b>	<b>439,708</b>	<b>2.4%</b>
Urban and Economic Development:				
25 Planning and Building Services	3,999,191	3,613,037	386,154	10.7%
25 Contracted Development Services	513,820	459,500	54,320	11.8%
67 Convention & Visitors Bureau	839,400	825,000	14,400	1.7%
<b>Total Urban and Economic Development</b>	<b>5,352,411</b>	<b>4,897,537</b>	<b>454,874</b>	<b>9.3%</b>
Transfers				
49 Community Development	264,500	254,500	10,000	3.9%
49 Transit	4,008,774	3,537,785	470,989	13.3%
<b>Total Transfers</b>	<b>4,273,274</b>	<b>3,792,285</b>	<b>480,989</b>	<b>12.7%</b>
<b>Total Expenditures</b>	<b>110,212,688</b>	<b>104,786,083</b>	<b>\$ 5,426,605</b>	<b>5.2%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (2,471,950)</b>		

\*Adjusted for supplemental appropriations for 2007 wage adjustments adopted on 12/11/06.

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**General Fund Departmental Expenditures Net of Departmental Revenues**

	<u>2008 Budget</u>	<u>*2007 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>01- Mayor</b>				
Expenditures	\$ 506,811	\$ 500,488	\$ 6,323	
Revenues	-	-	-	
Net Change	506,811	500,488	6,323	1.3%
<b>06- Attorney</b>				
Expenditures	876,205	851,026	25,179	
Revenues	-	-	-	
Net Change	876,205	851,026	25,179	3.0%
<b>07- Human Resources</b>				
Expenditures	1,356,472	1,246,963	109,509	
Revenues	70,769	29,500	41,269	
Net Change	1,285,703	1,217,463	68,240	5.6%
<b>09- City Council</b>				
Expenditures	1,021,894	861,412	160,482	
Revenues	-	-	-	
Net Change	1,021,894	861,412	160,482	18.6%
<b>10- Finance</b>				
Expenditures	1,889,751	1,922,359	(32,608)	
Revenues	33,972	-	33,972	
Net Change	1,855,779	1,922,359	(66,580)	-3.5%
<b>11-Facilities Management</b>				
Expenditures	1,057,468	1,007,596	49,872	
Revenues	-	-	-	
Net Change	1,057,468	1,007,596	49,872	4.9%
<b>16-Central Services</b>				
Expenditures	2,447,532	2,381,929	65,603	
Revenues	-	-	-	
Net Change	2,447,532	2,381,929	65,603	2.8%
<b>24-Media Services</b>				
Expenditures	1,398,291	1,360,249	38,042	
Revenues	300	10,300	(10,000)	
Net Change	1,397,991	1,349,949	48,042	3.6%
<b>49-General Governmental Services</b>				
Expenditures	2,211,734	2,033,081	178,653	
Revenues	-	-	-	
Net Change	2,211,734	2,033,081	178,653	8.8%
<b>Total General Government</b>				
<b>Expenditures</b>	<b>12,766,158</b>	<b>12,165,103</b>	<b>601,055</b>	
<b>Revenues</b>	<b>105,041</b>	<b>39,800</b>	<b>65,241</b>	
<b>Net Change</b>	<b>\$ 12,661,117</b>	<b>\$ 12,125,303</b>	<b>\$ 535,814</b>	<b>4.4%</b>

\*Adjusted for supplemental appropriations for 2007 wage adjustments adopted on 12/11/06.

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**General Fund Departmental Expenditures Net of Departmental Revenues (cont.)**

	<u>2008 Budget</u>	<u>*2007 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Public Safety:</b>				
<b>15-Fire</b>				
Expenditures	\$ 18,477,493	\$ 18,268,916	\$ 208,577	
Revenues	671,625	538,725	132,900	
Net Change	17,805,868	17,730,191	75,677	0.4%
<b>21-Police</b>				
Expenditures	23,525,116	23,064,986	460,130	
Revenues	506,053	514,253	8,200	
Net Change	23,019,063	22,550,733	451,930	2.1%
<b>21-Metro Communications</b>				
Expenditures	1,080,953	715,667	365,286	
Revenues	-	-	-	
Net Change	1,080,953	715,667	365,286	51.0%
<b>Public Safety</b>				
<b>Expenditures</b>	<b>43,083,562</b>	<b>42,049,569</b>	<b>1,033,993</b>	
<b>Revenues</b>	<b>1,177,678</b>	<b>1,052,978</b>	<b>124,700</b>	
<b>Net Change</b>	<b>\$ 41,905,884</b>	<b>\$ 40,996,591</b>	<b>\$ 909,293</b>	<b>2.2%</b>
<b>Highways and Streets:</b>				
<b>14-Engineering</b>				
Expenditures	\$ 4,333,801	\$ 4,248,490	\$ 85,311	
Revenues	549,050	481,255	67,795	
Net Change	3,784,751	3,767,235	17,516	0.5%
<b>30-Public Works Administration</b>				
Expenditures	591,851	553,128	38,723	
Revenues	438,000	471,500	(33,500)	
Net Change	153,851	81,628	72,223	88.5%
<b>33-Streets</b>				
Expenditures	13,731,479	12,366,704	1,364,775	
Revenues	5,802,785	4,989,991	812,794	
Net Change	7,928,694	7,376,713	551,981	7.5%
<b>Highways and Streets</b>				
<b>Expenditures</b>	<b>18,657,131</b>	<b>17,168,322</b>	<b>1,488,809</b>	
<b>Revenues</b>	<b>6,789,835</b>	<b>5,942,746</b>	<b>847,089</b>	
<b>Net Change</b>	<b>\$ 11,867,296</b>	<b>\$ 11,225,576</b>	<b>\$ 641,720</b>	<b>5.7%</b>
<b>Health Department:</b>				
<b>Health Department</b>				
<b>Expenditures</b>	<b>\$ 7,207,254</b>	<b>\$ 6,280,077</b>	<b>\$ 927,177</b>	
<b>Revenues</b>	<b>5,224,829</b>	<b>4,423,879</b>	<b>800,950</b>	
<b>Net Change</b>	<b>\$ 1,982,425</b>	<b>\$ 1,856,198</b>	<b>\$ 126,227</b>	<b>6.8%</b>

\*Adjusted for supplemental appropriations for 2007 wage adjustments adopted on 12/11/06.

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**General Fund Departmental Expenditures Net of Departmental Revenues (cont.)**

	<u>2008 Budget</u>	<u>*2007 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Culture and Recreation:</b>				
<b>12-Arena</b>				
Expenditures	\$ 1,214,074	\$ 1,171,709	\$ 42,365	
Revenues	<u>281,943</u>	<u>281,594</u>	<u>349</u>	
Net Change	932,131	890,115	42,016	4.7%
<b>28-Libraries</b>				
Expenditures	5,405,085	5,223,836	181,249	
Revenues	<u>1,007,234</u>	<u>901,806</u>	<u>105,428</u>	
Net Change	4,397,851	4,322,030	75,821	1.8%
<b>64-Parks and Recreation</b>				
Expenditures	12,253,739	12,037,645	216,094	
Revenues	<u>1,245,516</u>	<u>1,186,732</u>	<u>58,784</u>	
Net Change	11,008,223	10,850,913	157,310	1.4%
<b>Culture and Recreation</b>				
Expenditures	<b>18,872,898</b>	<b>18,433,190</b>	<b>439,708</b>	
Revenues	<u>2,534,693</u>	<u>2,370,132</u>	<u>164,561</u>	
Net Change	<b>\$ 16,338,205</b>	<b>\$ 16,063,058</b>	<b>\$ 275,147</b>	<b>1.7%</b>
<b>Urban and Economic Development:</b>				
<b>25-Planning and Building Services</b>				
Expenditures	\$ 4,513,011	\$ 4,072,537	\$ 440,474	
Revenues	<u>3,429,695</u>	<u>3,126,290</u>	<u>303,405</u>	
Net Change	1,083,316	946,247	137,069	14.5%
<b>67-Convention &amp; Visitors Bureau</b>				
Expenditures	839,400	825,000	14,400	
Revenues	<u>494,400</u>	<u>480,000</u>	<u>14,400</u>	
Net Change	345,000	345,000	-	0.0%
<b>Urban and Economic Development</b>				
Expenditures	<b>5,352,411</b>	<b>4,897,537</b>	<b>454,874</b>	
Revenues	<u>3,924,095</u>	<u>3,606,290</u>	<u>317,805</u>	
Net Change	<b>\$ 1,428,316</b>	<b>\$ 1,291,247</b>	<b>\$ 137,069</b>	<b>10.6%</b>

\*Adjusted for supplemental appropriations for 2007 wage adjustments adopted on 12/11/06.

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**General Fund Comparative Budget - Program Expenditures**

	<u>2008 Budget</u>	<u>*2007 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Expenditures</b>				
General Government:				
01-Mayor				
01-Mayor	\$ 363,626	\$ 357,779	\$ 5,847	
02-Chief of Staff	143,185	142,709	476	
Total	<u>506,811</u>	<u>500,488</u>	<u>6,323</u>	1.3%
06-Attorney	876,205	851,026	25,179	3.0%
07-Human Resources	1,356,472	1,246,963	109,509	8.8%
09-City Council				
01-City Council	256,340	248,083	8,257	
02-City Clerk	537,030	452,531	84,499	
03-Audit Committee	228,524	160,798	67,726	
Total	<u>1,021,894</u>	<u>861,412</u>	<u>160,482</u>	18.6%
10-Finance	1,889,751	1,922,359	(32,608)	-1.7%
11-Facilities Management				
01-City Hall	1,030,934	938,768	92,166	
02-Other Facilities	26,534	68,828	(42,294)	
Total	<u>1,057,468</u>	<u>1,007,596</u>	<u>49,872</u>	4.9%
16-Central Services				
02-Information Technology	2,295,298	2,235,714	59,584	
03-Risk Management	152,234	146,215	6,019	
Total	<u>2,447,532</u>	<u>2,381,929</u>	<u>65,603</u>	2.8%
24-Media Services	1,398,291	1,360,249	38,042	2.8%
49-General Governmental Services	2,211,734	2,033,081	178,653	8.8%
<b>Total General Government</b>	<b><u>12,766,158</u></b>	<b><u>12,165,103</u></b>	<b><u>601,055</u></b>	<b>4.9%</b>
Public Safety:				
15-Fire				
01-Fire	16,483,704	16,390,878	92,826	
02-EMS	436,656	340,567	96,089	
03-Haz-Mat	171,859	282,343	(110,484)	
04-Fire Rescue	81,627	133,248	(51,621)	
05-Fire Prevention	1,035,003	849,216	185,787	
06-Special Programs	216,473	227,640	(11,167)	
07-EOC	52,171	45,024	7,147	
Total	<u>18,477,493</u>	<u>18,268,916</u>	<u>208,577</u>	1.1%
21-Police				
01-Administration	916,475	1,091,504	(175,029)	
02-Investigation	3,334,570	3,483,553	(148,983)	
03-Crime Lab	728,420	657,678	70,742	
04-Patrol/Traffic	14,404,436	14,304,572	99,864	
05-Community Service	2,699,540	2,111,096	588,444	
06-Records	861,472	908,198	(46,726)	
09-Animal Control	580,203	508,385	71,818	
Total	<u>23,525,116</u>	<u>23,064,986</u>	<u>460,130</u>	2.0%
10-Metro Communications	1,080,953	715,667	365,286	51.0%
<b>Total Public Safety</b>	<b><u>43,083,562</u></b>	<b><u>42,049,569</u></b>	<b><u>1,033,993</u></b>	<b>2.5%</b>

\*Adjusted for supplemental appropriations for 2007 wage adjustments adopted on 12/11/06.

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**General Fund Comparative Budget - Program Expenditures (cont.)**

	<u>2008 Budget</u>	<u>*2007 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Highways and Streets:				
14-Engineering				
01-Engineering	3,511,579	3,328,332	183,247	
03-Traffic	822,222	920,158	(97,936)	
Total	<u>4,333,801</u>	<u>4,248,490</u>	<u>85,311</u>	2.0%
30-Public Works Administration				
01-Public Works Administration	139,091	131,837	7,254	
02-GIS	452,760	421,291	31,469	
Total	<u>591,851</u>	<u>553,128</u>	<u>38,723</u>	7.0%
33-Streets				
01-Snow Removal	6,472,520	5,429,008	1,043,512	
03-Street Maintenance	4,423,691	4,567,234	(143,543)	
04-Flood Control	705,569	573,772	131,797	
05-Street Sweeping	496,488	598,744	(102,256)	
06-Traffic Maintenance	1,633,211	1,197,946	435,265	
Total	<u>13,731,479</u>	<u>12,366,704</u>	<u>1,364,775</u>	11.0%
<b>Total Highways and Streets</b>	<b><u>18,657,131</u></b>	<b><u>17,168,322</u></b>	<b><u>1,488,809</u></b>	<b>8.7%</b>
Health Department:				
18-Health				
01-Administration	914,146	539,912	374,234.0	
02-Community Health Center	3,952,250	3,736,487	215,763	
04-Environmental Health	1,383,737	1,003,996	379,741	
05-Public Health Laboratory	517,697	541,027	(23,330)	
06-HIV	381,092	406,452	(25,360)	
07 - Refugee	58,332	52,203	6,129	
<b>Total Health Department</b>	<b><u>7,207,254</u></b>	<b><u>6,280,077</u></b>	<b><u>927,177</u></b>	<b>14.8%</b>
Culture and Recreation:				
12-Arena				
01-Arena	872,253	793,442	78,811	
02-Orpheum	341,821	378,267	(36,446)	
Total	<u>1,214,074</u>	<u>1,171,709</u>	<u>42,365</u>	3.6%
28-Siouxland Libraries				
01-Administrative and Support Services	1,015,968	895,710	120,258	
02-Circulation	709,012	648,980	60,032	
03-Information Services	852,998	823,895	29,103	
04-Mobile Services	160,911	220,499	(59,588)	
05-Children's Services	444,283	424,737	19,546	
06-Automation and Technical Services	621,022	613,045	7,977	
07-Branch Services	1,600,891	1,596,970	3,921	
Total	<u>5,405,085</u>	<u>5,223,836</u>	<u>181,249</u>	3.5%
64-Parks and Recreation				
01-Administration	1,003,955	977,101	26,854	
02-Grounds & Infrastructure Maintenance	6,778,479	6,633,577	144,902	
03-Forestry	564,577	550,759	13,818	
04-Recreation Programs	2,204,008	2,122,318	81,690	
07-Great Plains Zoo & Museum	1,535,484	1,573,319	(37,835)	
26-Municipal Concerts	130,456	143,846	(13,390)	
61-Lyon's Estate	8,500	8,500	-	
74-Special Projects	19,700	9,500	10,200	
89-Kuehn Memorial	8,580	18,725	(10,145)	
Total	<u>12,253,739</u>	<u>12,037,645</u>	<u>216,094</u>	1.8%
<b>Total Culture and Recreation</b>	<b><u>18,872,898</u></b>	<b><u>18,433,190</u></b>	<b><u>439,708</u></b>	<b>2.4%</b>

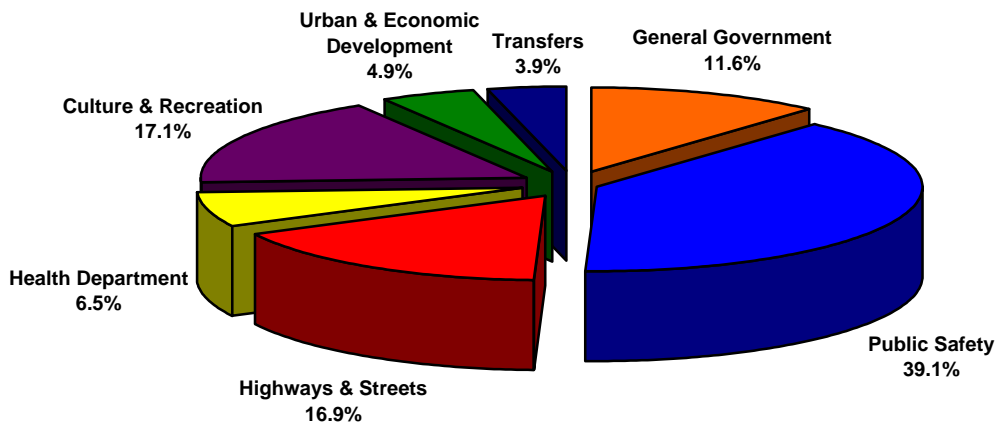
\*Adjusted for supplemental appropriations for 2007 wage adjustments adopted on 12/11/06.

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**General Fund Comparative Budget - Program Expenditures (cont.)**

	<u>2008 Budget</u>	<u>*2007 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Urban and Economic Development:				
25-Planning and Building Services				
01-Current Planning	1,226,738	1,122,995	103,743	
02-Building Services	2,727,727	2,399,506	328,221	
03-Housing	165,039	161,822	3,217	
04-Code Enforcement	90,510	84,389	6,121	
05-Long-Range Planning	302,997	303,825	(828)	
Total	<u>4,513,011</u>	<u>4,072,537</u>	<u>440,474</u>	10.8%
67-Convention & Visitor Bureau	<u>839,400</u>	<u>825,000</u>	<u>14,400</u>	1.7%
<b>Total Urban and Economic Development</b>	<b><u>5,352,411</u></b>	<b><u>4,897,537</u></b>	<b><u>454,874</u></b>	<b>9.3%</b>
<b>Transfers Out</b>				
49-Transit	4,008,774	3,537,785	470,989	
49-Community Development	264,500	254,500	10,000	
<b>Total Transfers Out</b>	<b><u>4,273,274</u></b>	<b><u>3,792,285</u></b>	<b><u>480,989</u></b>	<b>12.7%</b>
<b>Total Expenditures</b>	<b><u>110,212,688</u></b>	<b><u>104,786,083</u></b>	<b><u>5,426,605</u></b>	<b>5.2%</b>
<b>Total Revenues</b>	<b><u>110,212,688</u></b>	<b><u>102,314,133</u></b>	<b><u>7,898,555</u></b>	<b>7.7%</b>
<b>Change in Fund Balance</b>	<b><u>\$ -</u></b>	<b><u>\$ (2,471,950)</u></b>	<b><u>\$ 2,471,950</u></b>	

**2008 Percentage of General Fund Expenditures by Function**



\*Adjusted for supplemental appropriations for 2007 wage adjustments adopted on 12/11/06.

**City of Sioux Falls  
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**General Fund Comparative Budgets - Program Revenue**

	<u>2008 Budget</u>	<u>2007 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Revenues</b>				
General Government:				
07-Human Resources	\$ 70,769	\$ 29,500	\$ 41,269	139.9%
10-Finance	33,972	-	33,972	-
24-Media Services	300	10,300	(10,000)	-97.1%
49-General Governmental Services				
Taxes	85,148,076	79,075,642	6,072,434	
Licenses and Permits	902,018	1,686,059	(784,041)	
Intergovernmental	1,699,502	1,530,600	168,902	
Charges for Goods and Services	21,564	12,050	9,514	
Fines and Forfeitures	735,405	906,000	(170,595)	
Investment Revenue	1,804,153	1,526,500	277,653	
Miscellaneous	16,917	17,750	(833)	
Other Financing Sources	35,000	35,000	-	
Total	<u>90,362,635</u>	<u>84,789,601</u>	<u>5,573,034</u>	6.6%
<b>Total General Government</b>	<b><u>90,467,676</u></b>	<b><u>84,829,401</u></b>	<b><u>5,638,275</u></b>	<b>6.6%</b>
Public Safety:				
15-Fire				
01 - Fire	449,300	427,800	21,500	
02 - EMS	11,000	5,000	6,000	
03 - Haz-Mat	36,000	16,000	20,000	
04 - Fire Rescue	-	1,000	(1,000)	
05 - Fire Prevention	175,325	88,925	86,400	
Total	<u>671,625</u>	<u>538,725</u>	<u>132,900</u>	24.7%
21-Police				
02 - Investigation	164,774	197,774	(33,000)	
03 - Crime Lab	18,000	18,000	-	
04 - Patrol/Traffic	188,779	186,379	2,400	
05 - Community Service	38,000	-	38,000	
06 - Records	34,500	38,100	(3,600)	
09 - Animal Control	62,000	74,000	(12,000)	
Total	<u>506,053</u>	<u>514,253</u>	<u>(8,200)</u>	-1.6%
<b>Total Public Safety</b>	<b><u>1,177,678</u></b>	<b><u>1,052,978</u></b>	<b><u>124,700</u></b>	<b>11.8%</b>
Highways and Streets:				
14-Engineering				
01 - Engineering	543,555	475,745	67,810	
03 - Traffic	5,495	5,510	(15)	
Total	<u>549,050</u>	<u>481,255</u>	<u>67,795</u>	14.1%
30-Public Works Administration				
01 - Public Works Administration	425,000	450,000	(25,000)	
02 - GIS	13,000	21,500	(8,500)	
Total	<u>438,000</u>	<u>471,500</u>	<u>(33,500)</u>	-7.1%
33-Streets				
03 - Street Maintenance	5,779,031	4,966,237	812,794	
06 - Traffic Maintenance	23,754	23,754	-	
Total	<u>5,802,785</u>	<u>4,989,991</u>	<u>812,794</u>	16.3%
<b>Total Highways and Streets</b>	<b><u>6,789,835</u></b>	<b><u>5,942,746</u></b>	<b><u>847,089</u></b>	<b>14.3%</b>

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**General Fund Comparative Budgets - Program Revenue (cont.)**

	<u>2008 Budget</u>	<u>2007 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Health Department:				
18-Health				
01 - Administration	213,753	8,300	205,453	
02 - Community Health Center	4,021,985	3,709,856	312,129	
04 - Environmental Health	384,380	145,850	238,530	
05 - Public Health Laboratory	110,280	108,250	2,030	
06 - HIV	436,706	408,206	28,500	
07 - Refugee	57,725	43,417	14,308	
<b>Total Health Department</b>	<b>5,224,829</b>	<b>4,423,879</b>	<b>800,950</b>	<b>18.1%</b>
12-Arena				
01 - Arena	262,143	261,794	349	
02 - Orpheum	19,800	19,800	-	
Total	281,943	281,594	349	0.1%
28-Siouxland Libraries				
01 - Administrative and Support Services	1,007,234	901,806	105,428	
Total	1,007,234	901,806	105,428	11.7%
64-Parks and Recreation				
01 - Administration	8,400	400	8,000	
02 - Grounds & Infrastructure Maintenance	281,878	283,739	(1,861)	
03 - Forestry	34,900	35,230	(330)	
04 - Recreation Programs	871,688	824,963	46,725	
61 - Lyon's Estate	7,700	3,300	4,400	
70 - Golf Courses	-	-	-	
74 - Special Projects	14,350	8,100	6,250	
89 - Kuehn Memorial	26,600	31,000	(4,400)	
Total	1,245,516	1,186,732	58,784	5.0%
<b>Total Culture and Recreation</b>	<b>2,534,693</b>	<b>2,370,132</b>	<b>164,561</b>	<b>6.9%</b>
Urban and Economic Development:				
25-Planning and Building Services				
01 - Current Planning	330,245	331,285	(1,040)	
02 - Building Services	2,999,450	2,770,005	229,445	
04 - Code Enforcement	100,000	25,000	75,000	
Total	3,429,695	3,126,290	303,405	9.7%
67-Convention & Visitors Bureau	494,400	480,000	14,400	3.0%
<b>Total Urban and Economic Development</b>	<b>3,924,095</b>	<b>3,606,290</b>	<b>317,805</b>	<b>8.8%</b>
<b>Transfers In</b>	<b>93,882</b>	<b>88,707</b>	<b>5,175</b>	<b>5.8%</b>
<b>Total Revenues</b>	<b>\$ 110,212,688</b>	<b>\$ 102,314,133</b>	<b>\$ 7,898,555</b>	<b>7.7%</b>

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**Governmental Funds Appropriations Summary by Department**

	General	Capital Improvement Sales & Use Tax	Other	Total 2008 Appropriations
<b>Appropriated Funds:</b>				
<b>General Government</b>				
Mayor	\$ 506,811	\$ -	\$ -	\$ 506,811
Attorney	876,205	-	-	876,205
Human Resources	1,356,472	-	-	1,356,472
City Council/City Clerk	1,021,894	-	-	1,021,894
Finance	1,889,751	-	-	1,889,751
Facilities Management	1,057,468	616,999	-	1,674,467
Central Services	2,447,532	125,900	-	2,573,432
Media Services	1,398,291	39,500	-	1,437,791
General Government Services	2,211,734	-	-	2,211,734
Capital Improvement Tax (Debt Service)	-	11,250,519	-	11,250,519
Transit	-	464,000	8,502,817	8,966,817
Cottam Memorial	-	-	400	400
<b>Total General Government</b>	<b>12,766,158</b>	<b>12,496,918</b>	<b>8,503,217</b>	<b>33,766,293</b>
<b>Public Safety</b>				
Fire Rescue	18,477,493	2,101,620	-	20,579,113
Police	24,606,069	549,252	-	25,155,321
<b>Total Public Safety</b>	<b>43,083,562</b>	<b>2,650,872</b>	<b>-</b>	<b>45,734,434</b>
<b>Highways and Streets</b>				
Engineering	4,333,801	17,069,500	5,113,500	26,516,801
Public Works Administration	591,851	-	-	591,851
Street	13,731,479	7,082,000	-	20,813,479
Storm Drainage	-	1,751,000	8,824,796	10,575,796
Sioux Falls Flood Control	-	-	1,000	1,000
<b>Total Highway and Streets</b>	<b>18,657,131</b>	<b>25,902,500</b>	<b>13,939,296</b>	<b>58,498,927</b>
<b>Health Department</b>				
Health	7,207,254	26,900	-	7,234,154
<b>Total Health Department</b>	<b>7,207,254</b>	<b>26,900</b>	<b>-</b>	<b>7,234,154</b>
<b>Culture and Recreation</b>				
Arena	1,214,074	208,200	-	1,422,274
Siouxland Libraries	5,405,085	699,200	10,347,532	16,451,817
Parks and Recreation	12,253,739	8,318,087	6,395,974	26,967,800
Entertainment Tax (Debt Service)	-	-	2,307,452	2,307,452
Library Memorial	-	-	10,000	10,000
Washington Pavillion	-	-	2,979,388	2,979,388
Culture/Recreation Bond Construction	-	-	450,000	450,000
<b>Total Culture and Recreation</b>	<b>18,872,898</b>	<b>9,225,487</b>	<b>22,490,346</b>	<b>50,588,731</b>
<b>Urban and Economic Development</b>				
Planning and Building Services	4,513,011	246,200	-	4,759,211
Convention Center	839,400	-	915,056	1,754,456
Community Development	-	-	4,265,800	4,265,800
<b>Total Urban and Economic Development</b>	<b>5,352,411</b>	<b>246,200</b>	<b>5,180,856</b>	<b>10,779,467</b>
<b>Other Financing Sources</b>				
Transfers Out	4,273,274	-	3,593,882	7,867,156
<b>Total 2008 Governmental Funds (Appropriated)</b>	<b>\$ 110,212,688</b>	<b>\$ 50,548,877</b>	<b>\$ 53,707,597</b>	<b>214,469,162</b>
<b>Non Appropriated Funds:</b>				
<b>Total Enterprise Funds</b>				<b>108,474,441</b>
<b>Total Internal Service Funds</b>				<b>22,204,068</b>
<b>Total Fiduciary Funds</b>				<b>17,011,235</b>
<b>Total All Funds (including transfers)</b>				<b>\$ 362,158,906</b>

**City of Sioux Falls  
Mayor's Recommended Budget  
2008 Summary**

**Mayor's Recommended Budget**



# City of Sioux Falls 2008 Mayor's Recommended Budget

**Notice of Public Hearing**

**2008 Budget for the City of Sioux Falls**

The Sioux Falls City Council will hold a public hearing on the 2008 Budget for the City of Sioux Falls to receive public input prior to adoption of the budget. The public hearing of the budget will be held on:

**Tuesday, September 4, 2007, 7 p.m.**

**Carnegie Town Hall  
235 West Tenth Street**

The Mayor's Budget Message and the 2008 Budget are available for inspection by the public during regular hours of operation, 8 a.m. to 5 p.m., through September 28, 2007 at:

- Main Public Library—201 North Main Avenue
- Mayor's Office—City Hall, 224 West Ninth Street
- City Council Office/City Clerk's Office—235 West Tenth Street
- Finance Office—City Hall, 224 West Ninth Street
- City of Sioux Falls Website (www.siouxfalls.org)

**Revenue Summary**

**Summary of Tax Revenue**

Real Estate Tax	\$	37,859,466
Sales/Use Tax		
General Tax	47,273,591	
Capital Improvement Tax	43,491,703	
Entertainment Tax	4,836,075	
Lodging Tax	494,400	
Frontage Tax		
Street Maintenance Tax	3,662,800	
21st Street Boulevard Tax	3,304	
Storm Drainage Tax	5,009,305	
Amusement Tax	15,019	
<b>Total Tax Revenue</b>	<b>\$</b>	<b>142,645,663</b>

**Revenue Summary by Type**

Taxes	\$	142,645,663
Licenses and Permits	4,232,378	
Intergovernmental	22,389,690	
Charges for Goods and Services	77,642,193	
Fines and Forfeitures	1,323,470	
Investment and Interest Earnings	28,534,713	
Rentals/Operating Leases	2,358,985	
Special Assessments	3,678,356	
Contributions	14,231,529	
Other Revenue	442,548	
Inter-fund Transfers	7,867,156	
Bond Proceeds	52,059,000	
Amount to be provided by unexpended balances	5,267,430	
<b>Total 2008 Budgeted Revenue</b>	<b>\$</b>	<b>362,673,111</b>

**Revenue Summary by Fund Type**

<b>Governmental Funds</b>		
General Fund	\$	110,212,688
Special Revenue Funds	82,248,999	
Permanent Funds	6,200	
Capital Projects Fund	26,376,000	
<b>•Total 2008 Governmental Funds</b>	<b>\$</b>	<b>218,843,887</b>

**Proprietary Funds**

<b>Enterprise Funds</b>		
Electric Light Fund	\$	6,254,550
Public Parking Fund	2,312,500	
Sanitary Landfill Fund	8,481,071	
Water Fund	42,563,810	
Water Reclamation Fund	17,541,185	
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>77,153,116</b>

<b>Internal Service Funds</b>		
Fleet Maintenance Revolving Fund	\$	5,534,008
City Health/Life Benefit Fund	14,287,243	
Workers' Compensation Fund	645,000	
General Services Revolving Fund	977,665	
Insurance Liability Fund	1,490,641	
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>22,934,557</b>

**Fiduciary Funds**

<b>Pension Trust Funds</b>		
Employee's Retirement Fund	\$	28,111,195
Firefighters' Pension Fund	10,362,926	
<b>Total Fiduciary Funds</b>	<b>\$</b>	<b>38,474,121</b>
Amount to be provided by unexpended balances		5,267,430
<b>Total 2008 Budgeted Revenue</b>	<b>\$</b>	<b>362,673,111</b>

**Expenditures Summary**

**Governmental Funds by Function**

	General Fund	Capital Improvement Sales/Use Tax Fund	Other Funds	Total
<b>General Government</b>				
Mayor	\$ 508,811	-	-	\$ 508,811
Attorney	876,205	-	-	876,205
Human Resources	1,356,472	-	-	1,356,472
City Council/City Clerk	956,266	-	-	956,266
Finance	1,953,379	-	-	1,953,379
Facilities Management	1,057,468	616,999	-	1,674,467
Central Services	2,447,532	125,900	-	2,573,432
Media Services	1,398,291	39,500	-	1,437,791
Gen. Gov. Svcs. (Incl. Transfers Out)	6,485,008	-	-	6,485,008
Culture/Rec. Bond Const. (Incl. Transfers Out)	-	-	3,950,000	3,950,000
Capital Improvement Tax (Debt Service)	-	11,250,519	-	11,250,519
Transit	-	464,000	8,502,817	8,966,817
Cottam Memorial	-	-	400	400
<b>Total General Government</b>	<b>\$ 17,039,432</b>	<b>\$ 12,496,918</b>	<b>\$ 12,453,217</b>	<b>\$ 41,989,567</b>

<b>Public Safety</b>				
Fire Rescue	\$ 18,477,493	2,101,620	-	\$ 20,579,113
Police	24,606,069	549,252	-	25,155,321
<b>Total Public Safety</b>	<b>\$ 43,083,562</b>	<b>\$ 2,650,872</b>	<b>\$ -</b>	<b>\$ 45,734,434</b>

<b>Highways and Streets</b>				
Engineering	\$ 4,333,801	\$ 18,069,500	\$ 5,113,500	\$ 27,516,801
Public Works Administration	591,851	-	-	591,851
Street	13,731,479	6,082,000	-	19,813,479
Storm Drainage	-	1,751,000	8,824,796	10,575,796
Sioux Falls Flood Control	-	-	1,000	1,000
<b>Total Highway and Streets</b>	<b>\$ 18,657,131</b>	<b>\$ 25,902,500</b>	<b>\$ 13,939,296</b>	<b>\$ 58,498,927</b>

<b>Health</b>				
Health Department	\$ 7,207,254	\$ 26,900	\$ -	\$ 7,234,154
<b>Total Health</b>	<b>\$ 7,207,254</b>	<b>\$ 26,900</b>	<b>\$ -</b>	<b>\$ 7,234,154</b>

<b>Culture and Recreation</b>				
Arena	\$ 1,214,074	\$ 208,200	\$ -	\$ 1,422,274
Siouxland Libraries	5,405,085	699,200	10,347,532	16,451,817
Parks and Recreation	12,253,739	8,318,087	7,601,200	28,173,026
Entertainment Tax (Debt Service)	-	-	2,307,452	2,307,452
Library Memorial	-	-	10,000	10,000
Washington Pavilion	-	-	2,332,859	2,332,859
<b>Total Culture and Recreation</b>	<b>\$ 18,872,898</b>	<b>\$ 9,225,487</b>	<b>\$ 22,599,043</b>	<b>\$ 50,697,428</b>

<b>Urban and Economic Development</b>				
Planning and Building Services	\$ 4,513,011	\$ 246,200	\$ -	\$ 4,759,211
Convention and Visitors Bureau	839,400	-	-	839,400
Convention Center	-	-	858,938	858,938
Community Development	-	-	4,265,800	4,265,800
<b>Total Urban and Economic Development</b>	<b>\$ 5,352,411</b>	<b>\$ 246,200</b>	<b>\$ 5,124,738</b>	<b>\$ 10,723,349</b>
<b>•Total 2008 Governmental Funds</b>	<b>\$ 110,212,688</b>	<b>\$ 50,548,877</b>	<b>\$ 54,116,294</b>	<b>\$ 214,877,859</b>

**Proprietary Funds by Fund**

<b>Enterprise Funds</b>		
Electric Light Fund		\$ 6,839,502
Public Parking Fund		2,259,570
Sanitary Landfill Fund		11,516,597
Water Fund		67,422,378
Water Reclamation Fund		20,541,902
<b>Total Enterprise Funds</b>		<b>\$ 108,579,949</b>

<b>Internal Service Funds</b>		
Fleet Maintenance Revolving Fund		\$ 5,547,578
City Health/Life Benefit Fund		13,271,318
Workers' Compensation Fund		745,247
General Services Revolving Fund		1,384,250
Insurance Liability Fund		1,255,675
<b>Total Internal Service Funds</b>		<b>\$ 22,204,068</b>

**Fiduciary Funds by Fund**

<b>Pension Trust Funds</b>		
Employee's Retirement Fund		\$ 11,612,446
Firefighters' Pension Fund		5,398,789
<b>Total Fiduciary Funds</b>		<b>\$ 17,011,235</b>
<b>Total 2008 Budgeted Expenditures</b>		<b>\$ 362,673,111</b>

**City of Sioux Falls  
Final Budget  
2008 Summary**

**Summary of Budget Amendments**

	<b>General Fund</b>	<b>Sales/Use Tax Fund</b>	<b>Entainment Tax Fund</b>	<b>Culture &amp; Rec. Bond Const. Fund</b>	<b>Sanitary Landfill Fund</b>
<b>Revenues</b>					
Taxes	\$ 89,308,580	\$ 43,491,703	\$ 4,836,075	\$ -	\$ -
Special Assessments	30,455	900,000	-	-	-
Licenses & Permits	4,192,763	-	-	-	-
Intergovernmental	7,633,847	2,978,500	-	-	-
Charges for Services	5,069,535	-	-	-	8,210,571
Fines & Forfeitures	1,013,305	-	-	-	-
Investment Revenue	1,816,653	84,000	220,000	-	207,000
Rentals/ Operating Leases	536,194	-	-	-	-
Cost Recovery	-	-	-	-	-
Contributions	423,620	65,858	-	-	-
SRF/Bond Proceeds	-	-	-	25,530,000	63,500
Miscellaneous	93,854	-	-	-	-
Transfers In	93,882	3,500,000	-	-	-
<b>Total Revenues - Mayor's Recommended Budget</b>	<b>110,212,688</b>	<b>51,020,061</b>	<b>5,056,075</b>	<b>25,530,000</b>	<b>8,481,071</b>
Amendment - Transit Transfer (Police Officers) Vetoed	-	-	-	-	-
Unobligated Cash Balance Applied - General Fund	-	-	-	-	-
<b>Total Revenues - Appropriation Ordinance</b>	<b>\$ 110,212,688</b>	<b>\$ 51,020,061</b>	<b>\$ 5,056,075</b>	<b>\$ 25,530,000</b>	<b>\$ 8,481,071</b>
<b>Expenditures</b>					
1000 Personnel	73,534,498	-	-	-	1,780,200
2000 Current Operating	32,190,916	27,000	2,556,297	450,000	4,324,222
3000 Capital	-	39,148,359	541,618	17,548,732	5,149,175
4000 Debt Service	-	11,373,518	2,307,452	-	263,000
5000 Benefit Payments	14,000	-	-	-	-
6000 Transfers Out	4,273,274	-	93,882	3,500,000	-
7000 Miscellaneous	200,000	-	-	-	-
<b>Total Expenditures - Mayor's Recommended Budget</b>	<b>110,212,688</b>	<b>50,548,877</b>	<b>5,499,249</b>	<b>21,498,732</b>	<b>11,516,597</b>
CIP -Amendment a1 - Drake Springs Swimming Pool	-	-	-	(1,205,226)	-
CIP -Amendment a2 - Windows for Pavilion	-	-	581,529	-	-
CIP -Amendment a3 - Exterior Building Doors Replacement for Pavilion	-	-	50,000	-	-
CIP -Amendment a4 - Electronic Sign Replacement for Pavilion	-	-	15,000	-	-
CIP -Amendment a5 - Overlay & Seal Coating Program Asphalt	-	1,000,000	-	-	-
CIP -Amendment a6 - Development Driven Street Projects	-	(500,000)	-	-	-
CIP -Amendment a7 - Right-of-Way Acquisition for Public Works	-	(500,000)	-	-	-
Budget Amendment 1 - Long-term Booking CVB	-	-	150,000	-	-
Budget Amendment 2 - Sanitary Landfill reductions for new hires	-	-	-	-	(105,508)
Budget Amendment 4 - Transfer Vacant Position from Finance to Internal Audit	-	-	-	-	-
Budget Amendment 5 - Establish a Fraud Hotline	-	-	-	-	-
<b>Total Expenditures - Appropriation Ordinance</b>	<b>\$ 110,212,688</b>	<b>\$ 50,548,877</b>	<b>\$ 6,295,778</b>	<b>\$ 20,293,506</b>	<b>\$ 11,411,089</b>

# City of Sioux Falls Ordinance No.

AN ORDINANCE OF THE CITY OF SIOUX FALLS, SD, PROVIDING APPROPRIATIONS AND THE MEANS OF FINANCING THEM FOR THE FISCAL YEAR ENDING DECEMBER 31, 2008.



BE IT ORDAINED BY THE CITY OF SIOUX FALLS:

That the following sums of money are appropriated to meet the lawful expenses and liabilities of the City in fiscal year 2008.

## A. Appropriations for Governmental Funds

	General Fund	Sales/Use Tax Fund	Other Funds	2008 Appropriations		General Fund	Sales/Use Tax Fund	Other Funds	2008 Appropriations
<b>GENERAL GOVERNMENT</b>					<b>HEALTH</b>				
Mayor	\$ 506,811	\$ -	\$ -	\$ 506,811	Health	\$ 7,207,254	\$ 26,900	\$ -	\$ 7,234,154
Attorney	876,205	-	-	876,205	<b>Total Health</b>	\$ 7,207,254	\$ 26,900	\$ -	\$ 7,234,154
Human Resources	1,356,472	-	-	1,356,472	<b>CULTURE &amp; RECREATION</b>				
City Council/City Clerk	1,021,894	-	-	1,021,894	Arena	\$ 1,214,074	\$ 208,200	\$ -	\$ 1,422,274
Finance	1,889,751	-	-	1,889,751	Siouxland Libraries	5,405,085	699,200	10,347,532	16,451,817
Facilities Management	1,057,468	616,999	-	1,674,467	Parks & Recreation	12,253,739	8,318,087	6,395,974	26,967,800
Central Services	2,447,532	125,900	-	2,573,432	Entertainment Tax (Debt Service)	-	-	2,307,452	2,307,452
Media Services	1,398,291	39,500	-	1,437,791	Library Memorial	-	-	10,000	10,000
General Government Services	2,211,734	-	-	2,211,734	Washington Pavilion	-	-	2,979,388	2,979,388
Capital Improv. Tax (Debt Service)	-	11,250,519	-	11,250,519	Culture/Rec. Bond Construction	-	-	450,000	450,000
Transit	-	464,000	8,502,817	8,966,817	<b>Total Culture &amp; Recreation</b>	\$ 18,872,898	\$ 9,225,487	\$ 22,490,346	\$ 50,588,731
Cottam Memorial	-	-	400	400	<b>URBAN &amp; ECONOMIC DEVELOPMENT</b>				
<b>Total General Government</b>	\$ 12,766,158	\$ 12,496,918	\$ 8,503,217	\$ 33,766,293	Planning & Building Services	\$ 4,513,011	\$ 246,200	\$ -	\$ 4,759,211
<b>PUBLIC SAFETY</b>					Convention and Visitors Bureau	839,400	-	-	839,400
Fire Rescue	\$ 18,477,493	\$ 2,101,620	\$ -	\$ 20,579,113	Convention Center	-	-	915,056	915,056
Police	24,606,069	549,252	-	25,155,321	Community Development	-	-	4,265,800	4,265,800
<b>Total Public Safety</b>	\$ 43,083,562	\$ 2,650,872	\$ -	\$ 45,734,434	<b>Total Urban &amp; Economic Development</b>	\$ 5,352,411	\$ 246,200	\$ 5,180,856	\$ 10,779,467
<b>HIGHWAYS &amp; STREETS</b>					<b>OTHER FINANCING USES</b>				
Engineering	\$ 4,333,801	\$ 17,069,500	\$ 5,113,500	\$ 26,516,801	Transfers Out	\$ 4,273,274	\$ -	\$ 3,593,882	\$ 7,867,156
Public Works Administration	591,851	-	-	591,851	<b>Total 2008 Governmental Funds</b>	\$110,212,688	\$ 50,548,877	\$ 53,707,597	\$ 214,469,162
Street	13,731,479	7,082,000	-	20,813,479					
Storm Drainage	-	1,751,000	8,824,796	10,575,796					
Sioux Falls Flood Control	-	-	1,000	1,000					
<b>Total Highways &amp; Streets</b>	\$ 18,657,131	\$ 25,902,500	\$ 13,939,296	\$ 58,498,927					

## B. Means of Finance for Governmental Funds

### I. SUMMARY OF ALL GOVERNMENTAL FUNDS

	General Fund 100	Sales/Use Tax Fund 253	Other Funds	Total
Unobligated Cash Balance Applied	\$ -	\$ -	\$ 1,749,453	\$ 1,749,453
Taxes	89,308,580	43,491,703	9,845,380	142,645,663
Licenses and Permits	4,192,763	-	4,540	4,197,303
Intergovernmental	7,633,847	2,978,500	11,467,343	22,079,690
Charges for Goods and Services	5,069,535	-	662,700	5,732,235
Fines and Forfeitures	1,013,305	-	-	1,013,305
Investment and Interest Earnings	1,816,653	84,000	430,700	2,331,353
Rentals/Operating Leases	536,194	-	1,728,800	2,264,994
Special Assessments	30,455	900,000	1,930,401	2,860,856
Contributions	423,620	65,858	3,000	492,478
Miscellaneous Revenue	93,854	-	-	93,854
Other Financing Sources	93,882	3,500,000	31,538,274	35,132,156
<b>Total Means of Finance</b>	\$ 110,212,688	\$ 51,020,061	\$ 59,360,591	\$ 220,593,340
Compared with				
<b>Total 2008 Appropriations</b>	\$ 110,212,688	\$ 50,548,877	\$ 53,707,597	\$ 214,469,162

### II. OTHER FUNDS SUMMARY

	Entertainment Tax Fund 250	Railroad Relocation Fund 254	Community Development Fund 260	Transit Fund 268	Storm Drainage Fund 272	Big Sioux River Environmental Trust Fund 281
Unobligated Cash Balance Applied	\$ 1,239,703	\$ -	\$ -	\$ -	\$ 505,550	\$ -
Taxes	4,836,075	-	-	-	5,009,305	-
Licenses and Permits	-	-	-	-	4,540	-
Intergovernmental	-	5,025,000	2,205,000	3,831,343	-	-
Charges for Goods and Services	-	-	-	662,700	-	-
Fines and Forfeitures	-	-	-	-	-	-
Investment and Interest Earnings	220,000	-	67,500	-	40,000	60,000
Rentals/Operating Leases	-	-	1,728,800	-	-	-
Special Assessments	-	-	-	-	1,930,401	-
Contributions	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Other Financing Sources	-	-	264,500	4,008,774	1,335,000	-
<b>Total Means of Finance</b>	\$ 6,295,778	\$ 5,025,000	\$ 4,265,800	\$ 8,502,817	\$ 8,824,796	\$ 60,000
Compared with						
<b>Total 2008 Appropriations</b>	\$ 6,295,778	\$ 5,025,000	\$ 4,265,800	\$ 8,502,817	\$ 8,824,796	\$ -

	Library Memorial Fund 482	Cottam Memorial Fund 486	Tax Increment Financing Fund 596	Sioux Falls Flood Control Fund 598	Bond Construction Fund 599	Total Other Funds
Unobligated Cash Balance Applied	\$ 4,000	\$ 200	\$ -	\$ -	\$ -	\$ 1,749,453
Taxes	-	-	-	-	-	9,845,380
Licenses and Permits	-	-	-	-	-	4,540
Intergovernmental	-	-	-	406,000	-	11,467,343
Charges for Goods and Services	-	-	-	-	-	662,700
Fines and Forfeitures	-	-	-	-	-	-
Investment and Interest Earnings	3,000	200	-	40,000	-	430,700
Rentals/Operating Leases	-	-	-	-	-	1,728,800
Special Assessments	-	-	-	-	-	1,930,401
Contributions	3,000	-	-	-	-	3,000
Miscellaneous Revenue	-	-	-	-	-	-
Other Financing Sources	-	-	400,000	-	25,530,000	31,538,274
<b>Total Means of Finance</b>	\$ 10,000	\$ 400	\$ 400,000	\$ 446,000	\$ 25,530,000	\$ 59,360,591
Compared with						
<b>Total 2008 Appropriations</b>	\$ 10,000	\$ 400	\$ 400,000	\$ 89,500	\$ 20,293,506	\$ 53,707,597

## C. Appropriation Summary

**Total 2008 Appropriations Including Interfund Transfers \$ 214,469,162**

Date Adopted: \_\_\_\_\_

Attest: \_\_\_\_\_

City Clerk

Mayor

The Finance Director is directed to certify \$37,997,562 of tax levies in this ordinance to the Minnehaha and Lincoln County Auditors.