

ANNUAL BUDGET FOR YANKTON COUNTY, SD
For the Year January 1, 2026 through December 31, 2026

Governmental Funds

	General Fund	County Road and Bridge Fund	E911 Fund	Emergency Management Fund	Domestic Abuse Fund	Government Building Fund	Historical Preservation Fund	Twenty For Seven Fund	M & PR Fund	Napa Junction Fund	Jail Fund	Opioid Fund	Diversion Fund
100 General Government													
110 Legislative													
111 Board of County Commissioners	191,175												
112 Contingency (7-21-6.1)	500,000												
120 Elections	100,750												
130 Judicial System	560,000												
140 Financial Administration													
141 Auditor	314,584												
142 Treasurer	391,229												
143 Finance Office (DATA)	190,530												
149 Other													
150 Legal Services													
151 States Attorney	904,776												3,000
152 Public Defender													
153 Court Appointed Attorney													
154 Abused and Neglected Child Defense													
159 Other CLERP	13,500												
160 Other													
161 General Government Building	233,316					90,000							
162 Director of Equalization	548,700												
163 Register of Deeds	307,236								10,000				
164 Judgments													
165 Veterans' Service Officer	68,553												
166 Predatory Animal (GFP)	2,700												
167 Disability Coordinator													
168 Self Insurance Plan													
169 Other Safety Center	399,374												
170 Geographic Information System													
171 Information Technology													
172 Human Resources													
TOTAL GENERAL GOVERNMENT	4,726,423	-	-	-	-	90,000	-	-	10,000	-	-	-	3,000

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200 Public Safety													
210 Law Enforcement													
211 Sheriff	2,008,009										40,000		
212 County Jail	2,391,588							131,409					
213 Coroner	40,157												
214 County-Wide Law Enforcement													
215 Juvenile Detention	410,625												
219 Other Law Enforcement													
220 Protective & Emergency Services													
221 Fire Protection													
222 Emergency & Disaster Services				315,043									
223 Flood Control													
225 Communications Center (911)			381,500										
229 Other Prot. & Emerg. Services	26,928												
TOTAL PUBLIC SAFETY	4,877,307	-	381,500	315,043	-	-	-	131,409	-	-	40,000	-	-
300 Public Works													
310 Highways & Bridges													
311 Highways, Roads, & Bridges		5,541,152											
320 Sanitation													
321 Sewers													
322 Solid Wastes													
330 Transportation													
331 Airport													
332 Railroad													
333 Other Transportation													
340 Water System													
390 Other Public Works													
TOTAL PUBLIC WORKS	-	5,541,152	-	-	-	-	-	-	-	-	-	-	-

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400 Health & Welfare													
410 Economic Assistance													
411 Support of Poor	84,150												
412 Public Welfare	9,000												
413 LIEAP													
415 Food Stamp Distribution	30,000												
419 Other Catastrophic	2,700												
420 Health Assistance													
421 County Nurse													
422 Health Services													
423 Hospital													
424 Ambulance	1,460,086												
425 Board of Health													
426 WIC													
429 Other													
430 Social Services													
431 Day Care Centers													
432 Child Support Enforcement													
433 Care of Aged													
434 Domestic Abuse					9,000								
439 Other													
440 Mental Health Services													
441 Mentally Ill	54,000												
442 Developmentally Disabled													
443 Drug Abuse												25,000	
444 Mental Health Centers	129,577											23,000	
445 Mental Illness Board	54,000												
449 Other													
TOTAL HEALTH & WELFARE	1,823,513	-	-	-	9,000	-	-	-	-	-	-	48,000	-

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500 Culture & Recreation													
510 Culture													
511 Public Library	9,000												
512 Historical Museum							144,000						
513 County Monuments													
514 Historical Sites	22,000												
515 Memorial Day Expense													
516 Arts													
519 Other													
520 Recreation													
521 Recreation Program													
522 Parks													
523 Exhibition Building O & M													
524 County Fair													
525 Senior Citizens	44,685												
529 Other													
TOTAL CULTURAL & RECREATION	75,685	-	-	-	-	-	144,000	-	-	-	-	-	-
600 Conservation of Natural Resources													
610 Soil Conservation													
611 County Extension	116,500												
612 Soil Conservation Districts	27,000												
613 Rodent Control													
614 Predator Control Districts													
615 Weed Control	124,108												
616 Grasshopper & Pest Control													
619 Other													
620 Water Conservation													
621 Geological Survey													
622 Weather Modification													
623 Water Conservation Districts													
624 Drainage Commission	500												
629 Other													
TOTAL CONSERVATION OF NATURAL R	268,108	-	-	-	-	-	-	-	-	-	-	-	-

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700 Urban & Economic Development													
710 Urban Development													
711 Planning & Zoning	264,334												
712 Urban & Rural Development													
719 Other													
720 Economic Development													
721 Tourism, Ind. & Rec. Development													
729 Other													
TOTAL URBAN & ECONOMIC DEVELOP	264,334	-	-	-	-	-	-	-	-	-	-	-	-
750 INTERGOVERNMENTAL EXPENDITURES													
800 DEBT SERVICE										500,000			
Agencies													
890 Capital Outlay													
900 Other Uses													
910 Other Financing Uses													
911 Transfers Out	2,449,288												
912 Payments to Refunded Debt Escrow													
913 Special Items													
914 Extraordinary Items													
915 Discount on Bonds Issued													
TOTAL OTHER USES	2,449,288	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE APPROPRIATION	14,484,658	5,541,152	381,500	315,043	9,000	90,000	144,000	131,409	10,000	500,000	40,000	48,000	3,000
Capital Outlay Accumulations (SDCL 7-21-51)													
TOTAL APPROPRIATIONS	14,484,658	5,541,152	381,500	315,043	9,000	90,000	144,000	131,409	10,000	500,000	40,000	48,000	3,000

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	General Fund	County Road and Bridge Fund	E911 Fund	Emergency Management Fund	Domestic Abuse Fund	Government Buildings Fund	Historical Preservation Fund	24/7 Fund	M&PR Fund	Napa Junction Fund	Jail Building Fund	Opioid Fund	Diversion Fund
Cash Balance Applied	3,491,167		(10,500)		3,100	2,737	7,579	29,409	(3,000)	26,316	20,000	7,000	(57,300)
311 Current Property Tax Amount	8,276,527	486,947				90,000	144,000			500,000			
Less current uncollected													
Less 25% to Cities	22,286												
311 TIF Property Taxes													
312/319 - Other Taxes	83,000	652,500											
NET TOTAL TAXES	8,337,241	1,139,447	-	-	-	90,000	144,000	-	-	500,000	-	-	-
320 Licenses & Permits	165,000	6,000			4,000								
330 Intergovernmental Revenue	449,000	2,471,000	380,000	80,000									
340 Charges for Goods & Services	2,543,600	2,000			1,500			100,000	10,000			41,000	60,300
350 Fines & Forfeits	20,000				300								
360 Miscellaneous Revenue	241,000		12,000	100	100	2,000		2,000	3,000		20,000		
370 Other Financing Sources		2,214,345		234,943									
TOTAL OTHER REVENUES	3,418,600	4,693,345	392,000	315,043	5,900	2,000	-	102,000	13,000	-	20,000	41,000	60,300
SUBTOTAL (Cash + Taxes + Other Rev)	15,247,008	5,832,792	381,500	315,043	9,000	94,737	151,579	131,409	10,000	526,316	40,000	48,000	3,000
Less 5% (SDCL 7-21-18)	762,350	291,640				4,737	7,579			26,316			
NET MEANS OF FINANCE	14,484,658	5,541,152	381,500	315,043	9,000	90,000	144,000	131,409	10,000	500,000	40,000	48,000	3,000
TOTAL APPROPRIATIONS	14,484,658	5,541,152	381,500	315,043	9,000	90,000	144,000	131,409	10,000	500,000	40,000	48,000	3,000

ANNUAL BUDGET FOR YANKTON COUNTY, SD
For the Year January 1, 2026 through December 31, 2026

COUNTY TAX LEVIES	Tax Levy in	
	Dollars	\$/s/1,000
WITHIN GENERAL PURPOSE LEVIES:		
* General County Purposes (10-12-9)	8,276,527.00	2.892
Library		
Opt Out		
WITHIN GENERAL PURPOSE LEVIES (10-12-21) - SUB-TOTAL	8,276,527.00	2.896
OUTSIDE GENERAL PURPOSE LEVIES:		
County Snow Removal and Special Emergency Fund (34-5-2)		
County Road and Bridge* (10-12-13)		
Courthouse, Jail, etc., Bldg. (7-25-1)	90,000.00	0.031
Bond Redemption (7-24-18)		
Ag Building (7-27-1)		
Historical	144,000.00	0.050
OUTSIDE GENERAL PURPOSE LEVIES - SUB-TOTAL	234,000.00	0.081
WITHIN GENERAL PURPOSE AND OUTSIDE GENERAL PURPOSE LEVIES - SUB-TOTAL	8,510,527.00	2.978
OTHER SPECIAL LEVIES:		
Secondary Road (Unorg. PT-76) (31-12-27)	486,947.00	0.679
Fire Protection (34-31-3)		
TOTAL TAXES LEVIED BY COUNTY	8,997,474.00	3.657

* These Amounts include the 25% to be distributed to cities.

As of September 16, 2025 these levies are not approved by the Department of Revenue

RESOLUTION

ADOPTION OF ANNUAL BUDGET FOR YANKTON COUNTY
County, South Dakota

Whereas, (7-21-5 thru 13), SDCL provides that the Board of County Commissioners shall each year prepare a Provisional Budget of all contemplated expenditures and revenues of the County and all its institutions and agencies for such fiscal year and, Whereas, the Board of County Commissioners did prepare a Provisional Budget and cause same to be published by law, and Whereas, due and legal notice has been given to the meeting of the Board of County Commissioners for the consideration of such Provisional Budget and all changes, elimination's and additions have been made thereto.

NOW THEREFORE BE IT RESOLVED, That such provisional budget as amended and all its purposes, schedules, appropriations, amounts, estimates and all matters therein set forth, SHALL BE APPROVED AND ADOPTED AS THE ANNUAL BUDGET OF THE APPROPRIATION AND EXPENDITURES FOR Yankton County, South Dakota and all its institutions and agencies for calendar year beginning January 1, 2026 and ending December 31, 2026 and the same is hereby approved and adopted by the Board of County Commissioners of Yankton County, South Dakota, this 16th day of September, 2025. The Annual Budget so adopted is available for public inspection during normal business hours at the office of the county auditor Yankton, County, South Dakota. The accompanying taxes are levied by Yankton County for the year January 1, 2026 through December 31, 2026.

BOARD OF COUNTY COMMISSIONERS OF

Yankton County, South Dakota

_____ Chairman
 _____ Commissioner
 _____ Commissioner
 _____ Commissioner
 _____ Commissioner

ATTEST _____ County Auditor