

CONCENTRATED ANIMAL FEEDING OPERATION – An animal feeding operation that meets the following State criteria for a large, medium, or small concentrated animal feeding operation:

1. A large concentrated animal feeding operation as described in Table 1.
2. A medium concentrated animal feeding operation as described in Table 1 and meets one of the following conditions:
 - a. Pollutants are discharged into waters of the state through a man-made ditch, flushing system, or other similar man-made device; or
 - b. Pollutants are discharged directly into waters of the state which originate outside of and pass over, across, or through the facility or otherwise come into direct contact with the animals confined in the operation.
3. A small concentrated animal feeding operation as described in Table 1 and designated as a concentrated animal feeding operation by the Secretary of the South Dakota Department of Environment and Natural Resources, or authorized representative, considering the following factors:
 - a. The size of the animal feeding operation and the amount of manure or process wastewater reaching waters of the state;
 - b. The location of the animal feeding operation in relation to waters of the state;
 - c. The means of conveyance of manure and process wastewater into waters of the state; and
 - d. The slope, vegetation, rainfall, and other factors affecting the likelihood or frequency of discharge of manure and process wastewater into waters of the state.

Table 1. Number of Animals to Define Large, Medium, and Small Animal Feeding Operations and Concentrated Animal Feeding Operations

Type of Animal Feeding Operation	Animal Feeding Operation and Concentrated Animal Feeding Operations		
	<u>Large</u> Animal Numbers Equal to:	<u>Medium</u> Animal Numbers Equal to:	<u>Small</u> Animal Numbers Less Than:
Dairy Cows (mature – milked or dry)	700 to 3,500*	200 to 699	200
Veal Calves	1,000 to 5,000*	300 to 999	300
Cattle other than mature dairy cows or veal calves ¹	1,000 to 5,000*	300 to 999	300
Swine (weighing more than 55 pounds)	2,500 to 12,500*	750 to 2,499	750
Swine (weighing less than 55 pounds)	10,000 to 50,000*	3,000 to 9,999	3,000
Horses	500 to 2,500*	150 to 499	150
Sheep or Lambs	10,000 to 50,000*	3,000 to 9,999	3,000
Turkeys	55,000 to 275,000*	16,500 to 54,999	16,500
Laying hens or broilers ²	30,000 to 150,000*	9,000 to 29,999	9,000
Chickens, other than laying hens ³	125,000 to 625,000*	37,500 to 124,999	37,500
Laying hens ³	82,000 to 410,000*	25,000 to 81,999	25,000
Ducks ²	5,000 to 25,000*	1,500 to 4,999	1,500
Ducks ³	30,000 to 150,000*	10,000 to 29,999	10,000
Geese	30,000 to 150,000*	10,000 to 29,999	10,000

County imposed cap limit is five times the minimum number of animals for a large operation.

¹ Cattle includes but is not limited to heifers, steers, bulls and cow/calf pairs.

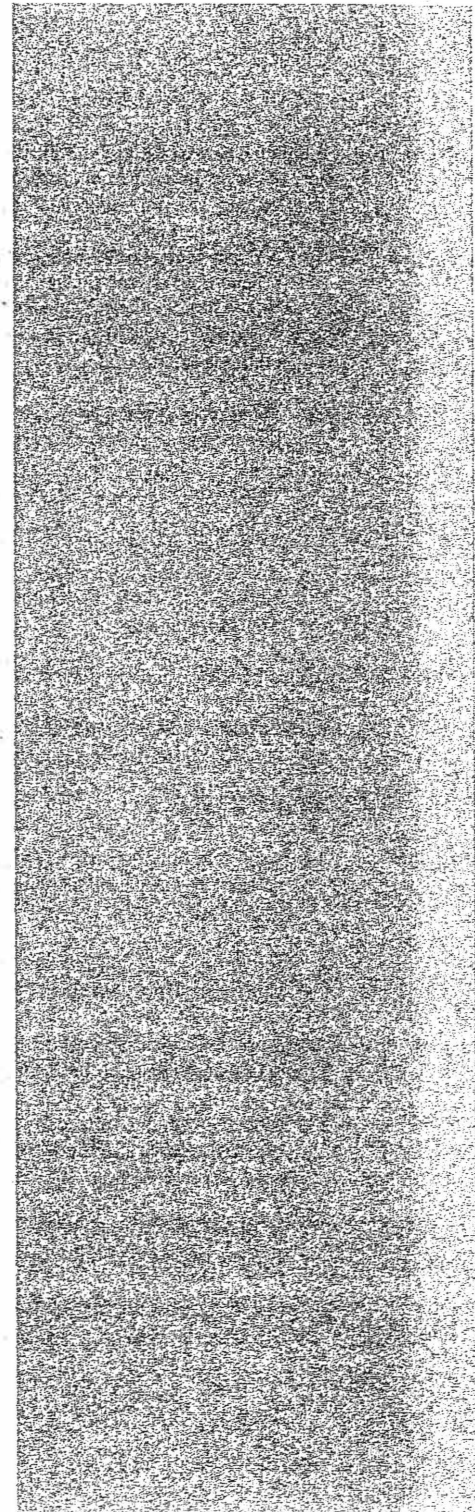
13.07 Reserved.

13.08 Reserved.

13.09 Concentrated Animal Feeding Operations.

- A. Intent. It is the intent of this section to provide for a viable livestock industry within agriculturally zoned areas of Turner County, protect ground and surface waters and ensure that concentrated animal feeding operations are properly sited, maintained, and managed.
- B. Conditional Use Permit for Concentrated Animal Feeding Operations Required. Any person who owns, proposes to own, manages, or operates a Large Concentrated Animal Feeding Operation, as those terms are defined in these Ordinances, shall be required to obtain a Turner County Conditional Use Permit for Concentrated Animal Feeding Operation whenever a new Concentrated Animal Feeding Operation is proposed where one does not exist, or when a change in operation occurs as defined within these regulations. A change of ownership between family members does not constitute a change in operation. The burden of proof shall be on the Applicant to show they should be granted a Turner County Conditional Use Permit for a Concentrated Animal Feeding Operation.
- C. Aggregation of Commonly Owned Concentrated Animal Feeding Operations for the Purposes of Classification of Such Operations. For the purposes of considering Building Permits or Conditional Use Permits for the placement of animals and livestock within the agriculturally zoned areas of Turner County and determining the number of animals necessary to meet the criteria for a Large, Medium, or Small concentrated animal feeding operations, any person, company, business, or entity which owns or operates more than one building, location or site which has for its purpose the feeding or housing of animals within one mile of another building, location, or site which also has for its purpose the feeding or housing of animals also owned or operated by that same person, company, business, or entity shall be counted as one site and shall count toward the number of animals which are considered in determining whether the proposed building, location, or site is a Large, Medium, or Small concentrated animal feeding operation.
- D. Number of Animals for Concentrated Animal Feeding Operations: For the purpose of these regulations, Concentrated Animal Feeding Operations are divided into Large, Medium, and Small operations. The following table defines each type of animal confinement (species) with the number of animals indicated. All animal classifications are based upon the standard animal numbers incorporated into the SD Department of Environment and Natural Resources (SD DENR) General Permit for feedlot operation.

Type of Concentration Animal Feeding Operation	<u>Large</u> Animal Numbers Equal to or More Than:	<u>Medium</u> Animal Numbers Equal to:	<u>Small</u> Animal Numbers Less Than:
Dairy cows (mature -- milked or dry)	700	200 to 699	200



Veal Calves	1,000	300 to 999	300
Cattle other than mature dairy cows or veal calves ¹	1,000	300 to 999	300
Finisher Swine (weighing over 55lbs)	2,500	750 to 2,499	750
Nursery Swine (weighing less than 55lbs)	10,000	3,000 to 9,999	3,000
Farrow-to-Finish (sows)	540	270 to 539	270
Horses	500	150 to 499	150
Sheep or Lambs	10,000	3,000 to 9,999	3,000
Turkeys	55,000	16,500 to 54,999	16,500
Laying hens or broilers ²	30,000	9,000 to 29,999	9,000
Chickens, other than laying hens ³	125,000	37,500 to 124,999	37,500
Laying hens ³	82,000	25,000 to 81,999	25,000
Ducks ²	5,000	1,500 to 4,999	1,500
Ducks ³	30,000	10,000 to 29,999	10,000
Geese	30,000	10,000 to 29,999	10,000

¹ Cattle includes but is not limited to heifers, steers, bulls and cow/calf pairs.

² Concentrated animal feeding operation uses a liquid manure handling system.

³ Concentrated animal feeding operation uses other than a liquid manure handling system.

NOTE: Other animal types not listed in the above table may be considered on a case-by-case basis.

E. Standards to be Utilized by the Board of Adjustment for Conditional Use Permits for Concentrated Animal Feeding Operations. The Turner County Board of Adjustment may, in its discretion, approve or deny applications for Conditional Use Permits for Concentrated Animal Feeding Operations. The decision of the Board of Adjustment shall be based on the standards for approval set forth below.

1. Required Minimum Setbacks and Separation Distances for New Concentrated Animal Feeding Operations; Exemption from Setback and Separation Distances Under Certain Limited Circumstances:

13.07 Reserved.

13.08 Reserved.

13.09 Concentrated Animal Feeding Operations.

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Cattle other than mature dairy cows or veal calves ¹	1,000	300 to 999	300
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Nursery Swine (weighing less than 55lbs)	10,000	3,000 to 9,999	3,000
Farrow-to-Finish (sows)	540	270 to 539	270
Horses	500	150 to 499	150
Sheep or Lambs	10,000	3,000 to 9,999	3,000
Turkeys	55,000	16,500 to 54,999	16,500
Laying hens or broilers ²	30,000	9,000 to 29,999	9,000
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Cattle other than mature dairy cows or veal calves ¹	1,000 to 5,000*	300 to 999	300
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Swine (weighing less than 55 pounds)	10,000 to 50,000*	3,000 to 9,999	3,000
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* County imposed cap limit is five times the minimum number of animals for a large operation.

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TYPE OF ANIMAL:	Class A # of Animals	Class B # of Animals	Class C # of Animals	Class D # of Animals
Beef cow, steer, feeder, dairy heifer or fat beef animal	2,000 or more	1,000 to 1,999	500 to 999	200 to 499
Mature Dairy Cattle (milked or dry)	1,429 or more	714 to 1,428	357 to 713	143 to 356
Swine over 55 pounds	5,000 or more	2,500 to 4,999	1,250 to 2,499	500 to 1,249
Nursery Swine under 55 pounds	20,000	10,000 to 19,999	5,000 to 9,999	2,000 to 4,999
Farrow-to-Finish (sows)	540 or more	270 to 539	135 to 269	54 to 134
Horse	1,000 or more	500 to 999	250 to 499	100 to 249
Sheep	20,000 or more	10,000 to 19,999	5,000 to 9,999	2,000 to 4,999
Turkeys	111,111 or more	55,556 to 111,110	27,778 to 55,555	11,111 to 27,777
Hens, cockerels, capons, broilers	60,606 or more	30,303 to 60,605	15,151 to 30,302	6,060 to 15,150
Ducks or Geese	10,000 or more	5,000 to 9,999	2,500 to 4,999	1,000 to 2,499

COUNTY	BEADLE	BROOKINGS	BROWN	CODINGTON	DAVISON	LINCOLN	MINNEHAHA	YANKTON (CURRENT)	YANKTON (PROPOSED?)
MEASUREMENT AG DISTRICT									
Right to Farm	Yes	Yes	No	Yes called AG Esmt		Yes	Yes	No	
Minimum Residence Req									
Setback Front Yard	75 Feet	100 Feet (50 NC record)	100 Feet	65 Feet	75 Feet	30 Feet**	30 Feet**	75 Feet	
Setback Rear Yard	75 Feet	50 Feet (50 NC record)	20 Feet	25 Feet	50 Feet	30 Feet	30 Feet	75 Feet	
Setback Side Yard	75 Feet	25 Feet (8 NC record)	20 Feet	25 Feet	50 Feet	7 Feet	7 Feet	75 Feet	
Minimum Lot Area	5 Acres	35 Acres with exceptions	40 Acres	35 Acres with exceptions	25 Acres*	1 Acre*	1 Acre*	10 20 Acres	
Max House Height	35 Feet					35 Feet except Farm & Wind	35 Feet except Farm & Wind		
Max Dwelling Density	1 Res/40 Acres	2 Res/35 Acres	1 Res/40 Acres	1 Res/QtrQtr not not already containing existing dwelling 2 Res/existing Farmstead	2 Res/existing Farmstead	1 Res/QtrQtr not not already containing existing dwelling 2 Res/existing Farmstead	1 Res/QtrQtr not not already containing existing dwelling 2 Res/existing Farmstead	2 Res/20 Acres	
Max Lot coverage all Structures	10 Percent	25 Percent		25 Percent					
Classes of CAFO Operations	Class A 1000 or more Class B 300 to 999	Class A 2000 or more Class B 1000 to 1999 Class C 500 to 999 Class D 100 to 499 Class E 0 to 499	Class A 2000 or more Class B 1000 to 1999 Class C 300 to 999 Class D 40 to 299	Class 1 2000 or more Class 2 1000 to 1999 Class 3 50 to 499 * Class 4 50 to 499	Class A 1000 or more Class B 500 to 999 Class C Class D Class E Class F	Class A See Chart Class B See Chart Class C See Chart Class D See Chart	Class A 2000 or more Class B 1000 to 1999 Class C 250 to 999 Class D 50 to 249	Class A 5000 to 10000 Class B 3000 to 4999 Class C 2000 to 2999 Class D 1000 to 1999 Class E 300 - 999 Class F 1 to 299	Class A 5000 to 10000 Class B 3000 to 4999 Class C 2000 to 2999 Class D 1000 to 1999 Class E 500 to 999 Class F 50 to 499
CAFO Class A Setback Residence	2.64 feet per AU up to 2000 AU then 1 foot per AU to a max 7920 feet	2640 Feet unless Waiver	3960 Feet plus 1000 Feet/1000 addn. AU	1 - 2640 Feet for 2000 to 7499 AU 1 - 3960 Feet for 7500 to 9999 AU 1 - 5280 Feet for over 10000 AU	2640 Feet	3960 Feet	3960 Feet	2 Miles (4 Miles)	
CAFO Class B Setback Residence	2.64 feet per AU with max of 999 AU	1760 Feet unless Waiver	2640 Feet	2 - 1760 Feet	1320 Feet	2640 Feet	1980 Feet	1.25 Miles (2 Miles)	
CAFO Class C Setback Residence		1320 Feet unless Waiver	2640 Feet	3 - 1320 Feet		1320 Feet	1320 Feet	2640 Feet (1 Mile)	
CAFO Class D Setback Residence		1320 Feet unless Waiver	1320 Feet	4 - 1320 Feet		1320 Feet		1320 Feet (2640 Feet)	
CAFO Class E Setback Residence		1320 Feet unless Waiver						1320 Feet (2640 Feet)	
CAFO Class F Setback Residence									
Manure Management	Application Specifics	Yes	Yes	Yes	Yes	Application specifics Class A & B reviewed By DENR rest can be reviewed if needed	Application Specifics	Yes	
Misc. Notes	under 1000 AU Permitted Use over 999 AU CUP Animal Waste 300 feet from Residences	Aquifer specifics Class E Permitted Use Class A-D CUP NC - Non-conforming	CUP for all	Class 1 -3 CUP Aquifer specifics *Located in Zone A-C of Aquifer Protection Overlay District	CUP for all *3 Acre minimum for possible Variance	Class C & D permitted New Class A & B CUP * Unless larger lot size is required by granting a CUP ** 50 Feet Major Arterial or Sec Line Rd.	Class D Special Permit Waiver can reduce setbacks 50% if conditions met * Unless larger lot size is required by granting a CUP ** 50 Feet Major Arterial or Sec Line Rd.	In Lake Area in RED	

COUNTY	BON HOMME	CLAY	HUTCHINSON	TURNER
MEASUREMENT AG DISTRICT				
Right to Farm	Not yet	Yes	Recorded Waiver	Yes
Minimum Residence Req				
Setback Front Yard	75 Feet	75 Feet	50 Feet	75 Feet
Setback Rear Yard	25 Feet	50 Feet	50 Feet	30 Feet
Setback Side Yard	25 Feet	30 Feet	50 Feet	30 Feet
Minimum Lot Area	5 Acres	2 Acres	20 Acres	2.5 Acres *
Max House Height		30 Feet	35 Feet	35 Feet **
Max Dwelling Density	1 Res/5 Acres	2 Res with CUP	2 Res with CUP & Family Farm Unit member	1 Res/QtrQtr not not already containing existing dwelling
Max Lot coverage all Structures		25 Percent	10 Percent	
Classes of CAFO Operations	CUP Class A 1000 or more Class B 0 to 999	Large See Chart Medium See Chart Small See Chart	2000 and above 1000 to 1999	Large See Chart Medium See Chart Small See Chart
CAFO Class A Setback Residence	1 mile signoff	Large 3/4 Mile (3960 Ft)	*Dwelling owner may request BOA to review BOA by variance, may waive or decrease separation distance	Large 3/8 Mile(1980 Ft)
CAFO Class B Setback Residence	300 Feet	Medium 1/2 Mile (2640 Ft)	*Dwelling owner may request BOA to review BOA by variance, may waive or decrease separation distance	Medium 1/4 Mile(1320 Ft)
CAFO Class C Setback Residence		Smail 1/4 Mile (1320 Ft)		Small 1/4 Mile (1320 Ft)
CAFO Class D Setback Residence				
CAFO Class E Setback Residence				
CAFO Class F Setback Residence				
Manure Management	yes	Storage & Application Specifics	Yes	Yes
Misc. Notes	under 1000 AU Permitted Use over 999 AU CUP Looking to make changes as we speak thinking a Class C	CUP Required	CUP Required Manure from residence Surface applied - 500ft Irrigation applied - 1000 ft BOA may allow smaller min. acres for single family home on existing farm *Setback distance for dwellings not shown 1320 Feet from res. dwelling for for Covered waste facilities 2640 Feet from res. dwelling for for Uncovered waste facilities	Large CUP Required Medium Permissive Use Small Permissive Use *Unless larger lot is required by granting a CUP ** No height limit for farm structures

COUNTY	BON HOMME	CLAY	HUTCHINSON	TURNER
MEASUREMENT AG DISTRICT				
Right to Farm	Not yet	Yes	Recorded Waiver	Yes
Minimum Residence Req				
Setback Front Yard	75 Feet	75 Feet	50 Feet	75 Feet
Setback Rear Yard	25 Feet	50 Feet	50 Feet	30 Feet
Setback Side Yard	25 Feet	30 Feet	50 Feet	30 Feet
Minimum Lot Area	5 Acres	2 Acres	20 Acres	2.5 Acres *
Max House Height		30 Feet	35 Feet	35 Feet **
Max Dwelling Density	1 Res/5 Acres	2 Res with CUP	2 Res with CUP & Family Farm Unit member	1 Res/QtrQtr not not already containing existing dwelling
Max Lot coverage all Structures		25 Percent	10 Percent	
Classes of CAFO Operations	CUP Class A 1000 or more Class B 0 to 999	Large See Chart Medium See Chart Small See Chart	2000 and above 1000 to 1999	Large See Chart Medium See Chart Small See Chart
CAFO Class A Setback Residence	1 mile signoff	Large 3/4 Mile (3960 Ft)	*Dwelling owner may request BOA to review BOA by variance, may waive or decrease separation distance	Large 3/8 Mile(1980 Ft)
CAFO Class B Setback Residence	300 Feet	Medium 1/2 Mile (2640 Ft)	*Dwelling owner may request BOA to review BOA by variance, may waive or decrease separation distance	Medium 1/4 Mile(1320 Ft)
CAFO Class C Setback Residence		Small 1/4 Mile (1320 Ft)		Small 1/4 Mile (1320 Ft)
CAFO Class D Setback Residence				
CAFO Class E Setback Residence				
CAFO Class F Setback Residence				
Manure Management	yes	Storage & Application Specifics	Yes	Yes
Misc. Notes	under 1000 AU Permitted Use over 999 AU CUP Looking to make changes as we speak thinking a Class C	CUP Required	CUP Required Manure from residence Surface applied - 500ft Irrigation applied - 1000 ft BOA may allow smaller min. acres for single family home on existing farm *Setback distance for dwellings not shown 1320 Feet from res. dwelling for Covered waste facilities 2640 Feet from res. dwelling for Uncovered waste facilities	Large CUP Required Medium Permissive Use Small Permissive Use *Unless larger lot is required by granting a CUP ** No height limit for farm structures

	Audited		Audited		Unaudited	Unaudited	Projected Fund Balance At 12/31/26 Based On Average Revenues and Expenditures 2023-2025	Adopted Budgeted Revenues and Expenditures 2026	
	2020	2021	2022	2023	2024	2025			
	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund			
Cash Applied									
Revenues:									
Taxes:									
311	General Property Taxes--Current	\$ 6,311,303.11	\$ 6,453,824.83	\$ 6,629,625.19	\$ 6,934,468.98	\$ 7,238,106.08	\$ 7,575,310.05	\$ 8,276,527.00	\$ 8,276,527.00
312	General Property Taxes--Delinquent	53,356.32	55,060.58	45,253.18	52,261.05	33,494.67	43,477.84	\$ 43,077.85	
313	Penalties and Interest	51,903.54	48,597.89	34,442.86	31,509.85	40,050.97	31,170.71	\$ 34,243.84	
314	Telephone Tax (Outside)	1,253.30	1,290.05	1,422.79	1,540.90	1,489.22	1,441.32	\$ 1,490.48	
315	Mobile Home Tax							\$ -	
316	Wheel Tax							\$ -	
318	Tax Deed Revenue				2,088.86			\$ 696.29	
319	Other Taxes							\$ -	\$ 60,714.00
								\$ -	
	Total Taxes	6,417,816.27	6,558,773.35	6,710,744.02	7,021,869.64	7,313,140.94	7,651,399.92	8,356,035.46	8,337,241.00
320	Licenses and Permits	107,758.39	132,703.16	131,120.31	186,771.99	181,777.69	167,067.57	\$ 178,539.08	\$ 165,000.00
330	Intergovernmental Revenue:								
331	Federal Grants	1,978,579.76	2,896,717.77	2,261,110.71	60,506.15	6,792.20	246,389.50	\$ 104,562.62	
332	Federal Shared Revenue	493.46	456.68	50,454.17	57,856.13	461.92	0.00	\$ 19,439.35	
333	Federal Payments in Lieu of Taxes	6,600.00	6,696.00	6,860.00		7,896.00	9,945.00	\$ 5,947.00	
334	State Grants	31,492.24	18,818.80	7,447.60	8,933.35	39,555.56	101,105.44	\$ 49,864.78	
335	State Shared Revenue:								
335.01	Bank Franchise	184,956.86	190,164.10	221,299.75	211,127.42	230,838.11	231,244.25	\$ 224,403.26	
335.02	Motor Vehicle Licenses							\$ -	
335.04	Liquor Tax Reversion							\$ -	
335.05	Lottery Shared Revenue							\$ -	
335.06	State Highway Fund (former 10% game)							\$ -	
335.07	Court Appointed Attorney/Public Defender							\$ -	
335.08	Energy Minerals Severance Tax							\$ -	
335.09	Prorate License Fees							\$ -	
335.10	Abused and Neglected Child Defense		22,094.66	14,122.44	10,313.78	12,412.01	17,552.52	\$ 13,426.10	
335.11	63 3/4% Mobile Home							\$ -	
335.13	Secondary Road Remittances							\$ -	
335.14	Telecommunications Gross Receipts Tax	108,854.26	57,593.35	44,281.06	41,452.82	36,774.66	46,067.06	\$ 41,431.51	
335.15	Motor Vehicle 1/4%	6,576.96	6,760.72	6,662.40	6,964.33	6,969.32	70,881.32	\$ 28,271.66	
335.16	Renewable Facility Tax							\$ -	
335.17	Motor Fuel Tax							\$ -	
335.18	911 Remittances							\$ -	
335.19	Liquor Tax Reversion (25%)	99,954.33	107,153.37	106,089.64	104,107.13	103,598.31	101,164.96	\$ 102,956.80	
335.99	Other State Shared Revenue					50,399.46		\$ 16,799.82	
336	State Payments in Lieu of Taxes							\$ -	
338	Other Payments in Lieu of Taxes							\$ -	
339	Other Intergovernmental Revenue	53,012.65	36,678.18	52,421.10	43,859.12	32,633.81	42,979.00	\$ 39,823.98	
								\$ -	
	Total Intergovernmental Revenue	2,470,520.52	3,343,133.63	2,770,748.87	545,120.23	528,331.36	867,329.05	646,926.88	449,000.00

340	Charges for Goods and Services:								
341	General Government:								
341.10	Treasurer's Fees	96,422.49	94,919.85	45,438.96	49,282.44	91,908.45	95,619.00	\$	78,936.63
341.20	Register of Deeds' Fees	271,929.00	361,824.00	324,363.00	285,115.00	269,307.00	281,348.00	\$	278,590.00
341.30	Driver's License Exam							\$	-
341.40	Legal Services	37,680.14	28,922.18	36,985.52	37,425.77	47,020.84	60,198.22	\$	48,214.94
341.50	Clerk of Courts Fees	29,472.76	28,924.71	27,550.09	19,187.00	32,004.65	34,251.50	\$	28,481.05
341.90	Other Fees	920.95	1,162.09	1,222.47	25,068.10	26,001.42	25,113.91	\$	25,394.48
342	Public Safety:							\$	-
342.10	Law Enforcement	207,748.25	185,825.37	170,878.76	177,931.08	195,032.47	187,291.28	\$	186,751.61
342.20	Prisoner Care	668,100.83	1,106,319.74	1,154,284.26	1,212,044.34	1,018,971.96	1,749,395.54	\$	1,326,803.95
342.30	Sobriety Testing					1,861.00	0.00	\$	620.33
342.90	Other		21,043.00	22,093.00		780.00	124,560.18	\$	41,780.06
343	Public Works:							\$	-
343.10	Road Maintenance Contract Charges							\$	-
343.20	Sanitation							\$	-
343.30	Airport							\$	-
343.90	Other	13,363.00						\$	-
344	Health and Welfare:							\$	-
344.10	Economic Assistance:							\$	-
344.11	Poor Lien Recoveries	3,102.91	60,980.41	15,836.19	13,009.49	31,423.37	3,983.00	\$	16,138.62
344.12	Veterans Service Officer							\$	-
344.13	Low Income Energy Assistance Program							\$	-
344.14	Food Stamp Administration							\$	-
344.19	Other							\$	-
344.20	Health Assistance:							\$	-
344.21	County Nurse							\$	-
344.22	Ambulance	744,916.67	804,318.97	587,027.81	670,397.67	1,125,715.62	1,078,990.36	\$	958,367.88
344.23	Hospital							\$	-
344.24	Women, Infants and Children	25,303.56	16,595.79	17,041.18	20,268.82	5,671.78	0.00	\$	8,646.87
344.29	Other	1,640.00						\$	-
344.30	Social Services							\$	-
344.40	Mental Health Services	86,470.15	71,512.55	53,584.40	59,015.00	49,493.70	83,984.75	\$	64,164.48
345	Culture and Recreation							\$	-
346	Urban and Economic Development							\$	-
348	Conservation of Natural Resources	15,045.43	12,050.60	9,904.40	13,208.12	11,038.68	21,218.34	\$	15,155.05
349	Other Charges							\$	-
	Total Charges for Goods and Services	2,202,116.14	2,794,399.26	2,466,210.04	2,581,952.83	2,906,230.94	3,745,954.08		3,078,045.95
350	Fines and Forfeits:								
351	Fines				1,198.57			\$	199.76
352	Costs	21,810.33	13,835.76	16,314.64	14,709.19	15,119.64	25,309.93	\$	17,849.92
353	Forfeits	3,182.50	1,000.00	9,050.00	4,600.00	0.00	0.00	\$	2,972.08
359	Other							\$	-
	Total Fines and Forfeits	24,992.83	14,835.76	25,364.64	20,507.76	15,119.64	25,309.93		21,021.76
360	Miscellaneous Revenue:								
361	Investment Earnings	41,442.47	18,979.24	49,412.05	268,521.68	220,160.73	203,895.29	\$	230,859.23
362	Rent	1,050.00	525.00			19,312.50	26,968.48	\$	15,426.99
363	Special Assessments							\$	-
365	Contributions and Donations	425.00	4,000.00	1,750.00	18,890.00	3,755.00	2,345.00	\$	8,330.00

229	Other Protective and Emergency	22,162.81	23,719.31	24,721.76	27,263.48	24,117.92	24,807.06	\$ 25,396.15	26,928.00
	Total Public Safety	3,134,454.73	3,112,519.21	3,272,105.78	3,529,334.86	4,122,521.97	4,335,978.29	3,995,945.04	4,877,307.00
300	Public Works:								
310	Highways and Bridges:							\$ -	
311	Highways, Roads and Bridges							\$ -	
320	Sanitation:							\$ -	
321	Sewers							\$ -	
322	Solid Waste							\$ -	
330	Transportation:							\$ -	
331	Airport	10,000.00	7,500.00	7,500.00	5,000.00	5,000.00	2,500.00	\$ 4,166.67	\$ -
332	Railroad							\$ -	
333	Other Transportation							\$ -	
340	Water System							\$ -	
390	Other Public Works							\$ -	
	Total Public Works	10,000.00	7,500.00	7,500.00	5,000.00	5,000.00	2,500.00	4,166.67	0.00
400	Health and Welfare:								
410	Economic Assistance:								
411	Support of Poor	41,899.64	32,970.92	63,380.21	213,637.83	56,425.12	13,360.69	\$ 94,474.55	84,150.00
412	Public Welfare	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	\$ 10,000.00	9,000.00
413	Low Income Energy Assistance Program							\$ -	
415	Food Stamp Distribution	50,000.00	50,000.00	25,000.00	30,000.00	30,000.00	30,000.00	\$ 30,000.00	30,000.00
419	Other		3,000.00	2,273.00	3,350.00	1,673.00	0.00	\$ 1,674.33	2,700.00
420	Health Assistance:							\$ -	
421	County Nurse	74,653.28	46,887.08	64,264.87	71,256.60	62,862.55	0.00	\$ 44,706.38	0.00
422	Health Services							\$ -	
423	Hospital							\$ -	
424	Ambulance	1,112,137.20	1,157,171.41	1,188,495.19	1,374,150.68	1,410,665.56	1,670,036.09	\$ 1,484,950.78	1,460,086.00
425	Board of Health							\$ -	
426	Women, Infants and Children	21,225.67	15,573.83	14,720.09	22,295.38	10,654.72	0.00	\$ 10,983.37	
429	Other							\$ -	
430	Social Services:							\$ -	
431	Day Care Centers							\$ -	
432	Child Support Enforcement							\$ -	
433	Care of Aged							\$ -	
434	Domestic Abuse							\$ -	
439	Other							\$ -	
440	Mental Health Services:							\$ -	
441	Mentally Ill	66,323.45	168,897.13	90,591.79	54,772.48	60,498.69	64,865.03	\$ 60,045.40	54,000.00
442	Developmentally Disabled							\$ -	
443	Drug Abuse							\$ -	
444	Mental Health Centers	104,917.00	107,159.34	108,033.97	113,172.91	120,435.94	134,297.06	\$ 122,635.30	129,577.00
445	Mental Illness Board	97,850.46	60,128.84	76,251.16	78,326.02	76,501.36	67,463.67	\$ 74,097.02	54,000.00
449	Other							\$ -	
	Total Health and Welfare	1,579,006.70	1,651,788.55	1,643,010.28	1,970,961.90	1,839,716.94	1,990,022.54	1,933,567.13	1,823,513.00
500	Culture and Recreation:								
510	Culture:								
511	Public Library	15,000.00	15,000.00	15,000.00	15,000.00	20,000.00	20,000.00	\$ 18,333.33	\$ 9,000.00

512	Historical Museum	16,000.00						\$	-	
513	County Monuments							\$	-	
514	Historical Sites	18,000.00	12,000.00	12,000.00	18,000.00	22,000.00		\$	17,333.33	\$ 22,000.00
515	Memorial Day Expense							\$	-	
516	Arts							\$	-	
519	Other							\$	-	
520	Recreation:							\$	-	
521	Recreational Programs							\$	-	
522	Parks							\$	-	
523	Exhibition Building							\$	-	
524	County Fair							\$	-	
525	Senior Center	39,291.21	16,893.40	38,180.65	32,476.24	35,128.00	44,590.00	\$	37,398.08	\$ 44,685.00
529	Other							\$	-	
	Total Culture and Recreation	70,291.21	49,893.40	65,180.65	59,476.24	73,128.00	86,590.00		73,064.75	75,685.00
600	Conservation of Natural Resources:									
610	Soil Conservation:									
611	County Extension	146,485.29	159,568.89	165,098.85	170,897.97	143,415.58	76,321.17	\$	130,211.57	116,500.00
612	Soil Conservation Districts	41,715.94	45,432.05	48,205.08	57,326.40	38,457.48	33,568.86	\$	43,117.58	27,000.00
613	Rodent Control							\$	-	
614	Predator Control Districts							\$	-	
615	Weed Control	95,170.74	109,334.09	102,933.47	118,547.63	104,668.04	151,083.39	\$	124,766.35	124,108.00
616	Grasshopper and Pest Control							\$	-	
619	Other							\$	-	
620	Water Conservation:							\$	-	
621	Geological Survey							\$	-	
622	Weather Modification							\$	-	
623	Water Conservation Districts							\$	-	
624	Drainage Commissions	1,000.00	1,000.00	1,000.00	500.00	500.00	500.00	\$	500.00	500.00
629	Other							\$	-	
	Total Conservation of Natural Resources	284,371.97	315,335.03	317,237.40	347,272.00	287,041.10	261,473.42		298,595.51	268,108.00
700	Urban and Economic Development:									
710	Urban Development:									
711	Planning and Zoning	220,407.40	220,097.61	221,320.42	222,538.17	245,431.91	239,841.22	\$	235,937.10	264,334.00
712	Urban and Rural Development							\$	-	
719	Other							\$	-	
720	Economic Development:							\$	-	
721	Tourism, Industrial or Recreational Dev.		50,000.00	25,000.00	50,000.00	50,000.00	15,000.00	\$	38,333.33	0.00
729	Other							\$	-	
	Total Urban and Economic Development	220,407.40	270,097.61	246,320.42	272,538.17	295,431.91	254,841.22		274,270.43	264,334.00
750	Intergovernmental Expenditures							\$	-	
800	Debt Service							\$	-	
850	Payments to Local Education Agencies							\$	-	
890	Capital Outlay							\$	-	
	Total Expenditures	8,470,685.41	8,609,849.43	8,776,382.35	9,632,468.26	10,613,189.88	10,963,436.50		10,403,031.55	12,035,370.00
	Excess of Revenues Over (Under) Expenditures	2,801,626.66	4,272,483.57	3,397,155.10	1,052,666.23	608,252.97	1,755,103.72		2,166,615.59	(279,529.00)

Other Financing Sources (Uses):									
371	Transfers In		0.00	0.00					
911	Transfers Out (Enter as a negative)	(1,790,000.00)	(230,000.00)	(2,850,000.00)	(3,290,000.00)	(3,675,000.00)	(2,350,676.18)	\$ (2,449,288.00)	\$ (2,449,288.00)
372	Long-Term Debt Issued								
373	Insurance Proceeds	9,929.51	54,546.51	67,608.00	46,859.55	8,003.70	6,422.97	\$ 20,428.74	
374	Sale of County Property		31,220.20	130.00	43,500.00	69,600.00	20,153.46	\$ 44,417.82	
912	Payments to Refunded Debt Escrow Agent (Enter as a negative)							\$ -	
915	Discount on Bonds Issued							\$ -	
	Total Other Financing Sources (Uses)	<u>(1,780,070.49)</u>	<u>(144,233.29)</u>	<u>(2,782,262.00)</u>	<u>(3,199,640.45)</u>	<u>(3,597,396.30)</u>	<u>(2,324,099.75)</u>	<u>(2,384,441.44)</u>	<u>(2,449,288.00)</u>
(913) 376	Special Items								
(914) 375	Extraordinary Items								
	Net Change in Fund Balance	1,021,556.17	4,128,250.28	614,893.10	(2,146,974.22)	(2,989,143.33)	(568,996.03)	(217,825.85)	(2,728,817.00)
	Fund Balance - beginning, as previously reported	4,946,809.59	5,968,365.76	10,096,616.04	10,711,509.14	8,564,434.92	8,564,434.92	\$ 5,096,558.56	\$ 5,096,558.56
	Restatement due to (See Note __)								
	_____	0.00	0.00						
	_____		0.00						
	Fund Balance - beginning, as restated	4,946,809.59	5,968,365.76	10,096,616.04	10,711,509.14	8,564,434.92	5,665,554.59	5,096,558.56	5,086,558.56
	FUND BALANCE - ENDING	\$ 5,968,365.76	\$ 10,096,616.04	\$ 10,711,509.14	\$ 8,564,534.92	\$ 5,575,291.59	\$ 5,096,558.56	\$ 4,878,732.71	\$ 2,357,741.56

The notes to the financial statements are an integral part of this statement.

	Audited		Finalized - not issued		Unaudited
	2020 Road and Bridge Fund	2021 Road and Bridge Fund	2022 Road and Bridge Fund	2023 Road and Bridge Fund	2024 Road and Bridge Fund
Revenues:					
310 Taxes:					
311 General Property Taxes--Current	\$ 393,391.98	\$ 401,316.61	\$ 411,466.24	\$ 430,087.79	\$ 447,033.57
312 General Property Taxes--Delinquent	3,669.79	4,088.31	4,057.02	3,189.24	2,118.45
313 Penalties and Interest	667.28	576.74	531.11	588.44	132.38
314 Telephone Tax (Outside)					
315 Mobile Home Tax					
316 Wheel Tax	482,164.61	616,166.50	609,678.25	632,898.54	646,755.48
318 Tax Deed Revenue				349.02	
319 Other Taxes					
Total Taxes	879,893.66	1,022,148.16	1,025,732.62	1,067,113.03	1,096,039.88
320 Licenses and Permits	3,700.00	3,100.00	2,050.00	8,935.00	4,350.00
330 Intergovernmental Revenue:					
331 Federal Grants	71,184.86	1,245,045.40			3,309.38
332 Federal Shared Revenue					
333 Federal Payments in Lieu of Taxes					
334 State Grants	469,415.11	1,009,295.63	390,278.28	312,660.55	415,681.74
335 State Shared Revenue:					
335.01 Bank Franchise	9,687.20	9,998.50	12,253.49	11,690.25	12,765.41
335.02 Motor Vehicle Licenses	1,879,259.42	1,952,860.76	1,943,757.41	2,022,047.75	2,037,028.56
335.04 Liquor Tax Reversion (Unincorporated Town)					
335.05 Lottery Shared Revenue					
335.06 State Highway Fund (former 10% game)		9,781.74	19,563.48	9,781.74	9,781.74
335.07 Court Appointed Attorney/Public Defender					
335.08 Energy Minerals Severance Tax					
335.09 Prorate License Fees	99,885.41	109,302.86	107,528.24	106,895.35	105,841.26
335.10 Abused and Neglected Child Defense					
335.11 63 3/4% Mobile Home	3,658.61	204.00	16,213.53	25,730.36	13,757.48
335.13 Secondary Road Remittances	10,961.43	11,421.28	11,512.81	11,838.00	8,886.31
335.14 Telecommunications Gross Receipts Tax					
335.15 Motor Vehicle 1/4%					
335.16 Renewable Facility Tax					
335.17 Motor Fuel Tax	10,336.81	10,349.09	9,358.45	9,295.93	9,305.22
335.18 911 Remittances					
335.19 Liquor Tax Reversion (25%)					
335.99 Other State Shared Revenue					

- 336 State Payments in Lieu of Taxes
- 338 Other Payments in Lieu of Taxes
- 339 Other Intergovernmental Revenue

Total Intergovernmental Revenue

2,554,388.85	4,358,259.26	2,510,465.69	2,509,939.93	2,616,357.10
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340 Charges for Goods and Services:

341 General Government:

- 341.10 Treasurer's Fees
- 341.20 Register of Deeds' Fees
- 341.30 Driver's License Exam
- 341.40 Legal Services
- 341.50 Clerk of Courts Fees
- 341.90 Other Fees

342 Public Safety:

- 342.10 Law Enforcement
- 342.20 Prisoner Care
- 342.30 Sobriety Testing
- 342.90 Other

343 Public Works:

- 343.10 Road Maintenance Contract Charges
- 343.20 Sanitation
- 343.30 Airport
- 343.90 Other

	5,276.72	250,000.00	2,338.90	915.50	8,330.76
		25,658.55			

344 Health and Welfare:

344.10 Economic Assistance:

- 344.11 Poor Lien Recoveries
- 344.12 Veterans Service Officer
- 344.13 Low Income Energy Assistance Program
- 344.14 Food Stamp Administration
- 344.19 Other

344.20 Health Assistance:

- 344.21 County Nurse
- 344.22 Ambulance
- 344.23 Hospital
- 344.24 Women, Infants and Children
- 344.29 Other

344.30 Social Services

344.40 Mental Health Services

- 345 Culture and Recreation
- 346 Urban and Economic Development
- 348 Conservation of Natural Resources
- 349 Other Charges



Total Charges for Goods and Services	5,276.72	275,658.55	2,338.90	915.50	8,330.76
350 Fines and Forfeits:					
351 Fines					
352 Costs					
353 Forfeits					
359 Other					
Total Fines and Forfeits	0.00	0.00	0.00	0.00	0.00
360 Miscellaneous Revenue:					
361 Investment Earnings	1,218.92	3,001.28	1,338.69	1,842.05	4,771.15
362 Rent					
363 Special Assessments					
365 Contributions and Donations			31,250.00	37,351.78	150.00
366 Refund of Prior Year's Expenditures					
369 Other	472.69	20,229.33	717.90	4,482.33	954.26
Total Miscellaneous Revenue	1,691.61	23,230.61	33,306.59	43,676.16	5,875.41
Total Revenues	3,444,950.84	5,682,396.58	3,573,893.80	3,630,579.62	3,730,953.15
Expenditures:					
100 General Government:					
110 Legislative:					
111 Board of County Commissioners					
120 Elections					
130 Judicial System					
140 Financial Administration:					
141 Auditor					
142 Treasurer					
143 Finance Office					
149 Other					
150 Legal Services:					
151 State's Attorney					
152 Public Defender					
153 Court Appointed Attorney					
154 Abused and Neglected Child Defense					
159 Other Legal Services					
160-170 Other General Government:					
161 General Government Building					
162 Director of Equalization					
163 Register of Deeds					
164 Judgments					

- 165 Veterans Service Officer
- 166 Predatory Animal
- 167 Disability Coordinator
- 168 Self-Insurance Plan
- 169 Other
- 170 Geographic Information System
- 171 Information Technology
- 172 Human Resources

Total General Government	0.00	0.00	0.00	0.00	0.00
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- 200 Public Safety:
- 210 Law Enforcement:
- 211 Sheriff
- 212 County Jail
- 213 Coroner
- 214 County-Wide Law Enforcement
- 215 Juvenile Detention
- 219 Other Law Enforcement
- 220 Protective and Emergency Services:
- 221 Fire Protection
- 222 Emergency and Disaster Services
- 223 Flood Control
- 225 Communication Center
- 229 Other Protective and Emergency

Total Public Safety	0.00	0.00	0.00	0.00	0.00
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- 300 Public Works:
- 310 Highways and Bridges:
- 311 Highways, Roads and Bridges
- 320 Sanitation:
- 321 Sewers
- 322 Solid Waste
- 330 Transportation:
- 331 Airport
- 332 Railroad
- 333 Other Transportation
- 340 Water System
- 390 Other Public Works

311 Highways, Roads and Bridges	4,661,554.52	5,428,135.75	6,518,493.82	6,833,991.78	7,277,603.89
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Total Public Works	4,661,554.52	5,428,135.75	6,518,493.82	6,833,991.78	7,277,603.89
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- 400 Health and Welfare:

- 410 Economic Assistance:
- 411 Support of Poor
- 412 Public Welfare
- 413 Low Income Energy Assistance Program
- 415 Food Stamp Distribution
- 419 Other
- 420 Health Assistance:
- 421 County Nurse
- 422 Health Services
- 423 Hospital
- 424 Ambulance
- 425 Board of Health
- 426 Women, Infants and Children
- 429 Other
- 430 Social Services:
- 431 Day Care Centers
- 432 Child Support Enforcement
- 433 Care of Aged
- 434 Domestic Abuse
- 439 Other
- 440 Mental Health Services:
- 441 Mentally Ill
- 442 Developmentally Disabled
- 443 Drug Abuse
- 444 Mental Health Centers
- 445 Mental Illness Board
- 449 Other

Total Health and Welfare

	0.00	0.00	0.00	0.00	0.00
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- 500 Culture and Recreation:
- 510 Culture:
- 511 Public Library
- 512 Historical Museum
- 513 County Monuments
- 514 Historical Sites
- 515 Memorial Day Expense
- 516 Arts
- 519 Other
- 520 Recreation:
- 521 Recreational Programs
- 522 Parks
- 523 Exhibition Building
- 524 County Fair

525 Senior Center
 529 Other

Total Culture and Recreation	0.00	0.00	0.00	0.00	0.00
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600 Conservation of Natural Resources:

610 Soil Conservation:
 611 County Extension
 612 Soil Conservation Districts
 613 Rodent Control
 614 Predator Control Districts
 615 Weed Control
 616 Grasshopper and Pest Control
 619 Other
 620 Water Conservation:
 621 Geological Survey
 622 Weather Modification
 623 Water Conservation Districts
 624 Drainage Commissions
 629 Other

Total Conservation of Natural Resources	0.00	0.00	0.00	0.00	0.00
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700 Urban and Economic Development:

710 Urban Development:
 711 Planning and Zoning
 712 Urban and Rural Development
 719 Other
 720 Economic Development:
 721 Tourism, Industrial or Recreational Development
 729 Other

Total Urban and Economic Development	0.00	0.00	0.00	0.00	0.00
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750 Intergovernmental Expenditures
 800 Debt Service
 850 Payments to Local Education Agencies
 890 Capital Outlay

Total Expenditures	4,661,554.52	5,428,135.75	6,518,493.82	6,833,991.78	7,277,603.89
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Excess of Revenues Over (Under) Expenditures	(1,216,603.68)	254,260.83	(2,944,600.02)	(3,203,412.16)	(3,546,650.74)
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Other Financing Sources (Uses):

371 Transfers In	1,500,000.00	0.00	2,600,000.00	3,100,000.00	3,450,000.00
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911	Transfers Out (Enter as a negative)					
372	Long-Term Debt Issued					
373	Insurance Proceeds					
374	Sale of County Property			130,600.00		
912	Payments to Refunded Debt Escrow Agent (Enter as a negative)					
915	Discount on Bonds Issued					
	Total Other Financing Sources (Uses)	<u>1,500,000.00</u>	<u>0.00</u>	<u>2,730,600.00</u>	<u>3,100,000.00</u>	<u>3,450,000.00</u>
(913) 376	Special Items					
(914) 375	Extraordinary Items					
	Net Change in Fund Balance	283,396.32	254,260.83	(214,000.02)	(103,412.16)	(96,650.74)
	Fund Balance - beginning, as previously reported	64,562.59	347,958.91	602,219.74	388,219.72	284,807.56
	Restatement due to (See Note__)					
			0.00			
	Fund Balance - beginning, as restated	<u>64,562.59</u>	<u>347,958.91</u>	<u>602,219.74</u>	<u>388,219.72</u>	<u>284,807.56</u>
	FUND BALANCE - ENDING	<u>\$ 347,958.91</u>	<u>\$ 602,219.74</u>	<u>\$ 388,219.72</u>	<u>\$ 284,807.56</u>	<u>\$ 188,156.82</u>

The notes to the financial statements are an integral part of this statement.

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 Commissioner:	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

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
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	-	-	-	-	-	-	-	-	-	-	-

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	Gvornment Building Fund	Historical Preservation Fund	Twenty For Seven Fund	M & PR Fund	Napa Junction Fund	Jail Fund	Opioid Fund	Diversion Fund
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	-

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
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	268,108	-	-	-	-	-	-	-	-	-	-	-	-

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
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

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 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 Re	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

Tax Levy in

RESOLUTION

COUNTY TAX LEVIES	Dollars	\$'s/1,000
WITHIN GENERAL PURPOSE LEVIES:		
* General County Purposes (10-12-9)	8,276,527.00	2.892
Library		
Opt Out		
<i>WITHIN GENERAL PURPOSE LEVIES (10-12-21) - SUB-TOTAL</i>	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
<i>OUTSIDE GENERAL PURPOSE LEVIES - SUB-TOTAL</i>	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

**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

POOLED CASH REPORT
AS OF: DECEMBER 31ST, 2025

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>CLAIM ON CASH</u>					
101-10100		GENERAL CASH & DEPOSITS	5,732,656.49	(636,097.93)	5,096,558.56
201-10100		ROAD & BRIDGE CASH & DEPOSITS	1,032,529.38	(803,725.07)	228,804.31
207-10100		E911	551,138.17	(505,917.36)	45,220.81
210-10100		JAIL BLDG CASH & DEPOSITS	607,191.67	(3,403.54)	603,788.13
218-10100		OPIOID SETTLEMENT	49,346.62	97.43	49,444.05
219-10100		DIVERSION	215,298.01	0.00	215,298.01
226-10100		EMERGENCY MANAGEMENT	(1,651.90)	6,134.58	4,482.68
229-10100		DOMESTIC ABUSE	5,975.63	429.80	6,405.43
233-10100		COUNTY BUILDING	32,008.99	(1,839.92)	30,169.07
243-10100		HISTORICAL PRESERVATION	5,001.41	(3,035.46)	1,965.95
248-10100		24/7 FUND	114,235.98	(2,840.73)	111,395.25
250-10100		M & P R FUND	148,548.86	733.54	149,282.40
290-10100		AMERICAN RESCUE PLAN	0.00	0.00	0.00
295-10100		RURAL ACCESS INFRASTRUCTURE	355,357.09	(98,698.38)	256,658.71
402-10100		DEBT SERVICE-SAFETY CENTER	91,819.71	3,263.18	95,082.89
404-10100		DEBT SERVICE - NAPA JUNCTION	476,130.68	(474,417.08)	1,713.60
704-10100		COUNTY LAW LIBRARY	(687.37)	750.00	62.63
705-10100		TOWER FUND	13,358.41	0.00	13,358.41
721-10100		DISTRICT SCHOOLS	702,763.74	(447,356.52)	255,407.22
723-10100		CITIES & TOWNS	177,239.57	(134,818.44)	42,421.13
725-10100		TOWNSHIPS	33,237.30	(676.53)	32,560.77
735-10100		DELINQUENT TAXES	29,688.43	3,220.00	32,908.43
736-10100		MUNICIPALITIES	0.00	0.00	0.00
739-10100		SPECIAL ASSESSMENTS	0.00	0.00	0.00
740-10100		DRAINAGE DITCHES	339,860.83	1,099.08	340,959.91
742-10100		STATE MOTOR	372,816.00	45,063.06	417,879.06
748-10100		LOCAL EMERGENCY PLANNING	4,460.25	0.00	4,460.25
757-10100		SPECIAL HIGHWAY	0.00	0.00	0.00
759-10100		CLEARING FUND	5,677.24	(228.00)	5,449.24
763-10100		REDEMPTION	114.85	0.00	114.85
764-10100		RC & D LOWER JAMES	4,620.00	0.00	4,620.00
767-10100		FIRE/ROAD DISTRICT	37.98	0.00	37.98
768-10100		Statewide 24/7 Sobriety Prog	2,058.00	(118.00)	1,940.00
769-10100		M & PR Fund	236.00	0.00	236.00
770-10100		OTHER SPECIALS	45,260.94	(24,518.95)	20,741.99
771-10100		W 11TH IMPROVEMENT ZONE	<u>80,190.65</u>	<u>0.00</u>	<u>80,190.65</u>
TOTAL CLAIM ON CASH			<u>11,226,519.61</u>	<u>(3,076,901.24)</u>	<u>8,149,618.37</u>

CASH IN BANK - POOLED CASH

999-10050		TOTAL CASH ON HAND	78,264.50	(18,877.21)	59,387.29
999-10100		Pooled Cash Checking	7,045,491.56	(3,211,829.43)	3,833,662.13
999-10200		CHECKING CREDIT CARD	0.00	0.00	0.00
999-10300		SAVINGS ACCOUNT BALANCES	4,096,486.91	152,508.13	4,248,995.04
999-10400		CD'S ACCOUNT BALANCE	0.00	0.00	0.00
999-10500		BAD CHECKS	<u>6,276.64</u>	<u>1,297.27</u>	<u>7,573.91</u>
SUBTOTAL CASH IN BANK - POOLED CASH			<u>11,226,519.61</u>	<u>(3,076,901.24)</u>	<u>8,149,618.37</u>

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>WAGES PAYABLE</u>					
999-20400		WAGES PAYABLE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		SUBTOTAL WAGES PAYABLE	0.00	0.00	0.00
TOTAL CASH IN BANK - POOLED CASH			11,226,519.61	(3,076,901.24)	8,149,618.37
			=====	=====	=====
<u>DUE TO OTHER FUNDS - POOLED CASH</u>					
999-20300		DUE TO OTHER FUNDS	<u>11,226,519.61</u>	<u>(3,076,901.24)</u>	<u>8,149,618.37</u>
TOTAL DUE TO OTHER FUNDS			11,226,519.61	(3,076,901.24)	8,149,618.37
			=====	=====	=====

POOLED CASH REPORT
AS OF: DECEMBER 31ST, 2025

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>DUE TO POOLED CASH</u>					
101-20200		ACCTS PAY GENERAL	0.00	0.00	0.00
201-20200		ACCTS PAY RD & BRIDGE	0.00	0.00	0.00
207-20200		ACCTS PAY E911	0.00	0.00	0.00
210-20200		ACCTS PAY CLEARING	0.00	0.00	0.00
218-20200		ACCTS PAY OPIOID SETTLEMENT	0.00	0.00	0.00
219-20200		ACCTS PAY DIVERSION	0.00	0.00	0.00
226-20200		ACCTS PAY EMERG MANAGEMENT	0.00	0.00	0.00
229-20200		ACCTS PAY DOMESTIC ABUSE	0.00	0.00	0.00
233-20200		ACCTS PAY COUNTY BLDG/STRUC	0.00	0.00	0.00
243-20200		ACCOUNTS PENDING	0.00	0.00	0.00
248-20200		ACCTS PAY CLEARING	0.00	0.00	0.00
250-20200		ACCTS PAY CLEARING	0.00	0.00	0.00
290-20200		ACCOUNTS PAYABLE	0.00	0.00	0.00
295-20200		ACCOUNT PAY RUAL ACCESS HWY	0.00	0.00	0.00
401-20200		ACCTS PAY DEBT SERVICE	0.00	0.00	0.00
402-20200		Accounts Pending	0.00	0.00	0.00
404-20200		ACCTS PAY DEBT SERVICE	0.00	0.00	0.00
704-20200		ACCTS PAY LAW LIBRARY	0.00	0.00	0.00
705-20200		ACCOUNTS PAYABLE	0.00	0.00	0.00
721-20200		ACCTS PAY DISTRICT SCHOOLS	0.00	0.00	0.00
723-20200		ACCTS PAY CITIES & TOWNS	0.00	0.00	0.00
725-20200		ACCTS PAY TOWNSHIPS	0.00	0.00	0.00
735-20200		ACCTS PAY DELINQUENT TAXES	0.00	0.00	0.00
736-20200		ACCTS PAY MUNICIPALITIES	0.00	0.00	0.00
739-20200		ACCTS PAY SPECIAL ASSESSMENT	0.00	0.00	0.00
740-20200		ACCTS PAY DRAINAGE DITCHES	0.00	0.00	0.00
742-20200		ACCTS PAY STATE MOTOR	0.00	0.00	0.00
748-20200		ACCTS PAY LEPC	0.00	0.00	0.00
757-20200		ACCTS PAY SPECIAL HIGHWAY	0.00	0.00	0.00
759-20200		ACCTS PAY CLEARING	0.00	0.00	0.00
763-20200		ACCTS PAY REDEMPTION	0.00	0.00	0.00
764-20200		ACCTS PAY RC & D LOWER JAMES	0.00	0.00	0.00
767-20200		ACCTS PAY FIRE/RD DISTRICT	0.00	0.00	0.00
768-20200		ACCTS PAY CLEARING	0.00	0.00	0.00
769-20200		ACCTS PAYABLE M & PR FUND	0.00	0.00	0.00
770-20200		ACCTS PAY OTHER SPECIALS	0.00	0.00	0.00
771-20200		ACCTS PAYABLE W 11TH ST.	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL DUE TO POOLED CASH			0.00	0.00	0.00
			=====	=====	=====
<u>DUE FROM OTHER FUNDS</u>					
999-19101		DUE FROM GENERAL FUND	0.00	0.00	0.00
999-19201		DUE FROM ROAD & BRIDGE	0.00	0.00	0.00
999-19207		DUE FROM EMERGENCY 911	0.00	0.00	0.00
999-19226		DUE FROM EMERGENCY MANAGEMENT	0.00	0.00	0.00
999-19229		DUE FROM DOMESTIC ABUSE	0.00	0.00	0.00
999-19231		DUE FROM WIC	0.00	0.00	0.00

POOLED CASH REPORT
AS OF: DECEMBER 31ST, 2025

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
999-19233		DUE FROM COUNTY BLDG & STUCTUR	0.00	0.00	0.00
999-19234		DUE FROM FED OR STATE GRANT	0.00	0.00	0.00
999-19243		DUE FROM HISTORICAL PRESERVA	0.00	0.00	0.00
999-19248		DUE FROM 24/7 SOBRIETY FUND	0.00	0.00	0.00
999-19250		DUE FROM MP & R	0.00	0.00	0.00
999-19251		DUE FROM 10% JAIL FUND	0.00	0.00	0.00
999-19290		DUE FROM AMERICAN RESC PLAN	0.00	0.00	0.00
999-19295		DUE FROM RURAL ACCESS HWY	0.00	0.00	0.00
999-19301		DUE FR CAPITOL PROJ. AMBULANCE	0.00	0.00	0.00
999-19302		DUE FR CAPITOL PROJ/CO OFFICE	0.00	0.00	0.00
999-19303		DUE FROM CAPITOL PROJ - SAFETY	0.00	0.00	0.00
999-19304		DUE FR CAPITOL PROJ - ROAD N B	0.00	0.00	0.00
999-19305		DUE FR CAPITOL PROJ ROAD/M & C	0.00	0.00	0.00
999-19306		DUE FROM CAP PROJECTS	0.00	0.00	0.00
999-19401		DUE FROM DEBT SERVICE	0.00	0.00	0.00
999-19402		Due From Debt Service 402	0.00	0.00	0.00
999-19403		Due From Debt Service	0.00	0.00	0.00
999-19404		DUE FROM DEBT SERVICE	0.00	0.00	0.00
999-19701		DUE FROM PASS-THROUGH GRANT FN	0.00	0.00	0.00
999-19704		DUE FROM COUNTY LAW LIBRARY	0.00	0.00	0.00
999-19705		DUE FROM TOWER FUND	0.00	0.00	0.00
999-19706		DUE FROM YANKTON CO EXTENSION	0.00	0.00	0.00
999-19721		DUE FROM DISTRICT SCHOOLS FUND	0.00	0.00	0.00
999-19723		DUE FROM CITIES & TOWNS FUND	0.00	0.00	0.00
999-19725		DUE FROM TOWNSHIPS FUND	0.00	0.00	0.00
999-19733		DUE FROM FIRE/ROAD DIST	0.00	0.00	0.00
999-19734		DUE FROM BOND DEPOSIT FUND	0.00	0.00	0.00
999-19735		DUE FROM DELINQUENT TAXES FUND	0.00	0.00	0.00
999-19736		DUE FROM MUNICIPALITIES FUND	0.00	0.00	0.00
999-19738		DUE FROM 4% MOTOR VEHICLE FUND	0.00	0.00	0.00
999-19739		DUE FROM SPECIAL ASSESSMENTS	0.00	0.00	0.00
999-19740		DUE FROM DRAINAGE DITCH FUND	0.00	0.00	0.00
999-19742		DUE FROM STATE MOTOR FUND	0.00	0.00	0.00
999-19746		DUE FROM AUTO FUND	0.00	0.00	0.00
999-19748		DUE FROM LOCAL EMER PLANNING	0.00	0.00	0.00
999-19749		DUE FR WASTE MANAGEMENT TIRE	0.00	0.00	0.00
999-19757		DUE FROM SPECIAL HIGHWAY FUND	0.00	0.00	0.00
999-19759		DUE FROM CLEARING FUND	0.00	0.00	0.00
999-19760		DUE FROM FIRE INSURANCE DISTR	0.00	0.00	0.00
999-19763		DUE FROM REDEMPTION FUND	0.00	0.00	0.00
999-19764		DUE FR RC & D LOWER JAMES FUND	0.00	0.00	0.00
999-19767		DUE FR FIRE/ROAD DISTRICT FUND	0.00	0.00	0.00
999-19768		DUE FROM ST WIDE 24/7 SOBRIETY	0.00	0.00	0.00
999-19769		DUE FROM M & PR FUND	0.00	0.00	0.00
999-19770		DUE FROM OTHER SPECIAL FUND	0.00	0.00	0.00
999-19771		DUE FROM YC DITCH #2	0.00	0.00	0.00
999-19772		DUE FROM OPIOID SETTLEMENT	0.00	0.00	0.00
999-19773		DUE FROM DIVERSION	0.00	0.00	0.00
TOTAL DUE FROM OTHER FUNDS			0.00	0.00	0.00
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FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>ACCOUNTS PAYABLE - POOLED CASH</u>					
999-20200		AP CONTROL ACCOUNT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ACCOUNTS PAYABLE POOLED CASH			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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*** END OF REPORT ***