The plan contains the county's demographics, infrastructure details, data on schools, parks, and open spaces, a growth area analysis, existing land use categories and evaluations, planning policy framework and plan implementation. Support zoning ordinance provide specific regulations to implement the Comprehensive Plan.

The Yankton County Planning Commission consists of at least one County Commissioner and six nonelected members appointed by the County Commission for a three year term. Meetings are scheduled every second Tuesday of the month to consider agenda items including rezoning, variance, conditional use permit and other land use requests. Recommendations are provided to the Yankton County Board of Adjustment for final approval or denial. The decision making process conducted by the Planning Commission and the Board of Adjustment is enhanced by research and technical support by the Planning Department staff.