Yankton County Finance Task Force

Report to the Tax Payers of Yankton County

November 4, 2026

Finance Task Force Members:

John Marquardt, County Commission Chair

Ryan Heine, County Commissioner

Patty Hojem, County Auditor

Brian Hunhoff, County Register of Deeds

Paul Scherschligt, County Office of Emergency Management

Catherine Crandall

Doug Ekeren, Task Force Chair

Jean Hunhoff

Kathy Quinlivan

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The County Commission approved charter for the Finance Task Force included the following:

- Provide recommendations to the County Commission on financial reporting, budget updates and variance reporting, optimizing the working relationship between the Commission and County Department Directors.
- Draft recommendations for finance and budget policy changes or new policies.
- Review the current and proposed budgets to determine the budgetary needs of the county over the next five years.
- Provide advice and recommendations regarding whether the county will need to make expense and service reductions or raise taxes over the next five years.
- Determine possible grant funding that will expire and may require additional county funds to replace grant funds.
- Review the county reserve funds and how they are managed.
- Review how the county tracks and collects past due accounts.
- Provide recommendations concerning how the county should prioritize capital expenditures and financing in the next five years.

The task force reviewed data from county records, the state of South Dakota, and from similar size counties in South Dakota. Multiple Yankton County department directors were interviewed for this project. We found them and their staff to be very knowledgeable of their department and dedicated to the county. We also held discussions with the South Dakota Department of Legislative Audit and with Minnehaha County, which recently completed a similar process.

Our recommendations are organized into three general areas:

- **Financial Reporting**. The commission and department directors should receive monthly revenue and expenditure reports. New or modified software may be required to streamline budgeting and reporting.
    - Establish a 3-to-5-year capital planning process and determine annual funding requirements. Departments should prepare project and equipment replacement plans for the commission to consolidate, prioritize, and incorporate into the budget.
    - The County should evaluate and select new software that would enhance financial reporting and assist with budgeting. Specifications should be developed

to send to select vendors who have current South Dakota county clients. Indcode 10 and ClearGov are two who should be included in this Request For Quote.
    - Develop an investment policy that identifies when excess cash can be moved to reserve accounts and how those accounts are managed.
    - Produce payroll reports that compare actual paid hours with budgeted hours and show full time equivalent (FTE) staffing trends.
    - Implement monthly cash flow analysis with projections.
    - Issue a Request for Quote for banking services. Currently, county funds are kept in a multitude of banks scattered across the county. Consolidating accounts and developing a competitive process for banking services to the county may result in decreased costs and or increased returns for the county.
    - Review "Other Cash Accounts" in the County Balance Sheet Assets listing to determine if they are all still necessary.
    - Review payroll and timekeeping processes to determine whether software of workflow changes are needed. Develop consistent standards for all county departments.
    - Review assigned fund balances with the Auditor, closed grants and completed projects annually, and approve closing entries prior to year end.
- **Policies and Procedures.** The county currently lacks many policies or procedures that guide consistent performance across county departments. Establishing clear policies and procedures provides clarity on how certain processes are completed in Yankton County by elected officials and staff. They also provide a basis for training new staff or elected officials. Finally, they also allow for flexibility for modification on a timely basis without having to review or approve changes to the Employee Handbook. Our suggested policies include:
    - Create a process for presenting county grant applications to the commission and for tracking grant related expenditures between department heads and the auditors office. The policy should identify any county obligations during and following the grant period. This process should also identify grant closeout processes.
    - Develop an investment policy and develop a spreadsheet to streamline the process for the treasurer.
    - Develop Human Resource policies to guide record keeping and security, timekeeping, require annual performance appraisals and other HR needs. Timekeeping in particular needs to be updated to eliminate supervisors from having to estimate the number of hours worked the last 7-10 days of each month. Other areas include pay for when offices are closed, due to weather,

lunch hour breaks, and defining a full-time employee hours worked. Identify a lead person for Human Resource issues for the county.
    - Maintain a minimum fund balance to ensure the ability to cash flow the county.
    - Implement internal controls to enhance commission control of expenditures. Examples could include requiring department heads to request commission approval of any capital expenditures of $25,000 or more, even if in an approved budget. Approval of any new employees or expanded hours above the approved budgeted total would also be required. This would not include replacing an employee who left county employment and was being replaced at the same or reduced hours.
    - Establish a process for adjusting compensation for county employees. Market adjustments different from approved budgets can and do occur at times. However, the resources of the county to pay for the expenses are not unlimited.
- **Peer Data Comparison.** The task force reviewed data compiled by Brian Hunhoff, Yankton County Register of Dees and Finance Task Force member. The data from 11 South Dakota counties, including Yankton, was reviewed. These counties have 15,000 to 38,000 people residing in the county. Yankton County can be viewed as a leader amongst these counties in efficiencies, given the revenues and expenditures of each county.
    - Yankton county's debt is also amongst the lowest of any of these counties, suggesting that debt financing via bonds or other methods could be pursued if necessary.
    - Yankton has the lowest county per capita property tax at $354, when compared with Beadle, Davison, Lawrence, Codington and Meade counties. Those counties range from $367 to $573 per capita.
    - It should be noted that we are unable to draw other conclusions from this data since there may be variabilities amongst the counties as to how they categorize expenditures. Some counties operate jails or other functions, much like Yankton County having the ambulance service. We also have not been able to access actual hours worked in each department, including Yankton County. We know that there are just over 100 budgeted full-time positions in Yankton County, but this does not include 30-35 part time employees. This precludes us from evaluating staffing levels to determine if more staff is needed or if there are opportunities for reductions to reduce taxpayer expense.
- **Other.**
    - Yankton County is the only county in South Dakota with the responsibility to operate an ambulance service. We recommend the following for Yankton County Ambulance and EMS steps:

- Continue improving operational performance. New management has improved financial performance through scheduling changes, billing and coding improvements, and an increase in transfers. These actions reduced the annual operating loss from approximately $400,000 to less than $200,000. However, the potential for further operational improvement is limited.
- Develop a business plan for expanded services. Evaluate opportunities to provide or coordinate existing services in adjoining areas or elsewhere in Yankton County. The plan should identify the staffing, equipment and other resources required, along with the revenue needed to cover additional costs.
- Like all county departments, EMS should project future capital needs. Forecasting ambulance, medical equipment, and facility needs so staff, commissioners, and taxpayers can understand future requirements and plan accordingly.
- Evaluate a county wide ambulance district. After the county agrees on capital and operating needs, ask taxpayers to support a county wide ambulance district. The requested funding should sustain efficient ambulance service for all county residents. Any resulting general fund savings should be reserved to strengthen county cash flow rather than fund new services or staff.
- Seek financial support from the City of Yankton. Approximately 85% of the ambulance calls occur within the City of Yankton. High volume locations include the South Dakota Human Services Center and Avera Majestic Bluffs. Support could take the form of an annual contribution, joint ownership or joint operations of EMS within Yankton County.
- Seek financial support from Avera. Most EMS calls within Yankton County either transport patients to Avera Sacred Heart Hospital or originate there as transfers. A request for financial support from Avera has been publicly discussed but a formal request has not been made.

- The highway department has more miles to maintain in Yankton County than other counties our size. This requires an infusion of cash from the general fund each year. Inflation places additional pressures on what county staff can accomplish with limited dollars. Having multiple bridges that require replacement in the county will require millions of dollars. They have been creative in their operations, but either additional resources must be provided or taxpayers must accept a decreased level of service. The commission cannot continue to provide $3-5 million of highway department funding from the

general fund. The South Dakota Legislature has provided an option for counties to address this issue. It requires the commission and or voters to approve a Road and Bridge Levy, which would be used specifically for roads and bridges within the county. The Finance Task Force supports the passage of the Road and Bridge Levy. However, with the voters recently rejecting this levy, the commission will need to either reduce the levy and try to pass it, or will need to reduce the allocation of funds to maintain roads which the county has responsibility for.

- The county should explore transferring responsibility of some roads to other governmental entities such as the City of Yankton. This may reduce maintenance costs for the county, but more importantly, would reduce future liabilities for rebuilding or resurfacing certain roads, allowing county highway department funding to address other needs.
- The county should evaluate the discretionary formula for phasing in of property taxes for new buildings. The current formula was developed in the 1970's and may need to be updated to allow for accelerated collection of property taxes since the county will be providing services to that location.

SD Counties 15,000-38,000 population

	2024 Population	General Fund 2026 Budget	Road & Bridge 2026 Budget	2025 Cash Assigned to 2026 General Fund	Cash Applied % of 2026 General Fund
Clay	15,245	$10.8 million	$4.6 million	$2.2 million	20%
Union	17,402	$8.7 million	$6.9 million	$2.6 million	30%
Hughes	17,526	$12.9 million	$5.1 million	$1.4 million	11%
Beadle	19,309	$10.4 million	$ 6.4 million	$2.3 million	22%
Davison	19,907	$13.1 million	$ 4.0 million	$2.8 million	21%
Yankton	23,509	$14.5 million	$ 5.5 million	$3.4 million	23%
Lawrence	28,809	$20.2 million	$ 8.7 million	$2.2 million	11%
Codington	29,278	$18.7 million	$ 7.5 million	$5.9 million	32%
Meade	30,918	$16.1 million	$ 11 million	$4.7 million	29%
Brookings	36,359	$19.7 million	$7.5 million	$20.7 million	105%
Brown	37,495	$30.9 million	$16 million	$19.5 million	63%

SD Counties 15,000-38,000 population

	Property Taxes for 2026 General County Purposes	2026 G. Fund Property Taxes per capita	General Fund 1/1/2025	General Fund 12/31/2025	General Fund 2025 Shift
Clay	$7,327,125	$480	$5 million	$4 million	-$1 million
Union	$8,743,145	$502	$12 million	$10.1 million	- $1.9 million
Hughes	$6,132,366	$349	$7.6 million	$7.9 million	+$300,000
Beadle	$7,088,624	$367	$6.8 million	$7.9 million	+$1.1 million
Davison	$8,876,759	$445	$6.1 million	$6.6 million	+$500,000
Yankton	$8,276,527	$352	$5.7 million	$5.1 million	-$600,000
Lawrence	$15,627,456	$542	$13.5 million	$11.1 million	-$2.4 million
Codington	$10,643,015	$363	$21.3 million	$11.3 million	-$10 million
Meade	$13,059,193	$422	$20.9 million	$18.8 million	-$2.1 million
Brookings	$15,942,616	$438	$20.4 million	$17.9 million	-$2.5 million
Brown	$18,835,723	$502	$24.2 million	$26.6 million	+$2.4 million

2025 to 2026 Budget Shift

	2025 General Fund	2025 R & B Fund	2026 General Fund	2026 R & B Fund	Combined Shift in G. Fund and R & B Budgets from 2025 to 2026
Clay	$9,665,464	$5,106,400	$10,844,852	$4,801,903	↑ $874,891
Union	$8,430,428	$7,287,782	$8,823,009	$6,910,840	↑ $15,639
Hughes	$12,800,000	$5,056,037	$12,943,200	$5,066,900	↑ $154,063
Beadle	$9,719,718	$6,317,693	$10,364,220	$6,381,626	↑ $708,435
Davison	$12,301,531	$4,207,809	$12,976,215	$4,021,199	↑ $488,074
Yankton	$16,552,172	$7,202,809	$14,484,658	$5,541,152	↓ $3.7 million
Lawrence	$19,181,754	$8,924,554	$20,241,809	$8,719,856	↑ $855,357
Codington	$17,942,884	$7,392,638	$18,689,176	$7,490,522	↑ $844,176
Meade	$15,281,450	$6,983,648	$16,092,818	$10,974,042	↑ $4.8 million
Brookings	$18,385,684	$7,293,394	$19,652,197	$7,460,495	↑ $1.4 million
Brown	$28,289,964	$13,087,061	$30,883.147	$15,940,884	↑ $5.4 million

2025 $$ Collected for Other Governments

	Population	Property Taxes Collected for County	Property Taxes Collected for Other Gov'ts	Shared Revenue Collected for Other Gov'ts	Total Funds Collected for Other Gov'ts
Union	17,402	$9 million	$32.3 million	$9.7 million	$42 million
Hughes	17,526	$6.4 million	$22.3 million	$5.7 million	$28 million
Davison	19,907	$9.4 million	$30.4 million	$7 million	$37.4 million
Yankton	23,509	$9 million	$28.3 million	$10.2 million	$38.5 million
Lawrence	28,809	$14.5 million	$49.6 million	$10.6 million	$60.2 million
Meade	30,918	$12.8 million	$34.2 million	$10 million	$44.2 million
Brookings	36,359	$16.1 million	$48.8 million	$12.2 million	$61 million

Property Tax Comparisons					
	Square Miles	2025 Taxable Property Valuation	2025 Owner-occupied Valuation	2025 Owner-occupied Property Taxes	Estimated $ from ½ cent Sales Tax
Clay	412	$1.55 billion	$603 million	$3.4 million	$1.88 million
Union	460	$2.78 billion	$1.5 billion	$5 million	$2.95 million
Hughes	741	$2.37 billion	$1.2 billion	$3.3 million	$3.32 million
Beadle	1,258	$2.82 billion	$816 million	$1.9 million	$2.99 million
Davison	435	$2.61 billion	$1.2 billion	$4.1 million	$4.41 million
Yankton	521	$2.75 billion	$1.5 billion	$4.4 million	$4.27 million
Lawrence	800	$5.28 billion	$2.7 billion	$7.6 million	$6.04 million
Codington	688	$4.14 billion	$2.2 billion	$5.4 million	$6.15 million
Meade	3,471	$3.85 billion	$2.4 billion	$8.2 million	$4.05 million
Brookings	792	$4.14 billion	$1.9 billion	$7.5 million	$6.47 million
Brown	1,713	$5.27 billion	$2.3 billion	$8.8 million	$6.71 million

County Debt					
	2025 Debt Service	End of 2025 Long-term Debt	Debt Service 2026 Budget	2025 Bonds Payable	Details
Clay	$2.7 million	$40.1 million	$2.8 million	$40.1 million	New county jail
Union	0	$363,581	$37,276	0	Planning courthouse expansion
Hughes	$728,847	$2.1 million	$731,000	$2.1 million	2008 jail payoff
Beadle	$611,537	0	0	0	Planning a jail
Davison	$39,554	$188,632	0	$188,632	
Yankton	$758,467	$2.7 million	$500,000	0	Napa Junction TIF
Lawrence	$2.7 million	$32 million	$2.7 million	$32 million	Public safety & services building
Codington	$379,194	$29.7 million	$2.4 million	N/A	New county detention center
Meade	$318,613	$2.1 million	0	0	
Brookings	$1.3 million	$5.8 million	$630,547	$5.8 million	Jail project
Brown	$904,894	$1.6 million	$904,706	$1.6 million	

Major Revenue Sources					
	2025 Prop. Tax Revenue	2025 Cash Applied or Unassigned	2025 Motor Vehicle License Revenue	2025 Jail Revenue	2025 Ambulance Revenue
Beadle	$8.9 million	$7.5 million	$2.3 million	$448,719	0
Davison	$9.4 million	$5.1 million	$1.83 million	$475,347	0
Yankton	$9 million	$5.1 million	$2.04 million	$1.75 million	$1.1 million
Lawrence	$14.5 million	$9.9 million	$2 million	$1.12 million	0
Codington	$10.1 million	$12.5 million	$2.31 million	$256,885	0
Meade	$12.8 million	$8.2 million	$2.32 million	$702,421	0

Revenue Streams					
	2025 Wheel Tax	2025 State GF Grants	2026 State R&B Grants	2025 *Federal* GF Grants	2025 *Federal* R&B Grants
Beadle	$218,539	$6,100	$1,065,487	$13,374	0
Davison	$613,268	$28,114	1,748,442	$204,477	$755,610
Yankton	$666,290	$101,105	$310,125	$382,018	$516,366
Lawrence	$460,848	$72,750	$1,172,326	$51,087	0
Codington	$340,488	$293,948	$326,275	$619,338	$88,929
Meade	$1 million	$92,725	$831,616	$101,087	0

Revenue Streams					
	Register of Deeds 2025 Fees	2025 Investment Earnings	2024 Bank Franchise Tax	2025 Licenses/Permits	25% Liquor Reversion Tax
Beadle	$207,459	$350,441	$122,524	$64,962	$86,016
Davison	$241,725	$149,710	$79,223	$119,978	$88,954
Yankton	$293,672	$259,595	$243,603	$175,384	$101,165
Lawrence	$629,772	$849,194	$129,490	$358,936	$111,082
Codington	$362,105	$1.7 million	$158,254	$52,982	$122,295
Meade	$432,783	$857,966	$64,718	$499,582	$124,982

*Codington County – 2024 #s

Revenue Streams					
	2025 911 Remittances	County Treasurer 2025 Fees	Delinquent Taxes 2025 Collections	2024 Poor Lien Recoveries	Ct. Appointed 2025 Collections
Beadle	$250,047	$70,850	$461,342	$30,226	$11,843
Davison	$333,431	$98,906	$49,986	$16,680	0
Yankton	$393,066	$95,619	$43,478	$31,423	$17,553
Lawrence	$443,922	$274,255	$60,572	$6,838	$12,430
Codington	$338,760	$125,782	$57,368	$10,902	$29,311
Meade	$394,997	$171,276	$143	$78	$17,778

Yankton County General Fund Balances					
	January 31	March 31	April 30	October 31	December 31
2015	$4.8 million	$4.6 million	$6.1 million	$5.4 million	$4.9 million
2016	$4.7 million	$4.5 million	$6.1 million	$6.5 million	$5.1 million
2017	$4.9 million	$4.6 million	$6.4 million	$6.2 million	$5.7 million
2018	$5.8 million	$4.6 million	$6.4 million	$5.3 million	$4.6 million
2019	$4.2 million	$4.1 million	$6.3 million	$6.3 million	$4.9 million
2020	$4.7 million	$4.4 million	$6.5 million	$6.6 million	$6 million
2021-25	**General fund balances skewed/inflated by COVID $**				
2026	$4.7 million	$4.4 million	$6.4 million	X	X

Miscellaneous Items					
	2025 Registered Voters	2024 General Election Turnout	2026 Primary Election Turnout	2024 Taxable Sales	Assessed $ per acre 2024 Ag Land
Beadle	10,189	70.3%	26.9%	$430.9 million	$2,238
Davison	13,090	71.3%	34.5%	$699.6 million	$1,943
Yankton	14,908	74.1%	45.7%	$585.8 million	$2,371
Lawrence	22,216	70.5%	29.7%	$820.5 million	$433
Codington	18,854	73%	35.9%	$1.03 billion	$2,174
Meade	20,769	71.7%	36.3%	$365.9 million	$281

Per Capitas & Percents					
	2024 General Gov't Cost per Person	2024 Public Safety Cost per Person	2024 Health & Welfare Cost per Person	2024 Property Tax as % of Revenue	2024 Indigent Defense Actual Costs
Clay	$292.61	$216.47	$19.93	58.7%	$244,374
Union	$202.45	$238.17	$8.27	61%	$237,815
Hughes	$198.59	$375.25	$28.79	37.6%	$814,512
Beadle	$142.97	$132.63	$13.13	48.5%	$282,888
Davison	$211.85	$228.52	$11.95	511%	$547,037
Yankton	$181.70	$203.70	$79.35	53.4%	$583,717
Lawrence	$280.23	$955.72	$8.99	56.3%	$932,760
Codington	$274.14	$200.12	$45.09	49.5%	$1.1 million
Meade	$166.84	$215.37	$5.11	55.8%	$586,080
Brookings	$234.37	$175.97	$17.10	59.9%	$623,828
Brown	$187.03	$230.96	$8.82	55.2%	$918,207

Miscellaneous Items					
	2026 Contingency	2026 Elections	2026 HR Budget	2026 County Manager	2026 Technology Budget
Beadle	$742,000	$41,000	0 (Auditor)	0	$100,000 (Connecting Point)
Davison	$300,000	$106,657	$60,453 (Auditor)*	0	$225,000 (Tech Solutions)
Yankton	$500,000	$100,750	0 (Auditor)	0*	$190,350 (CSI)
Lawrence	$50,000	$82,728	0 (Auditor)	0*	$902,073 (5 staff)
Codington	$280,000	$104,000	0 (Auditor)*	0	N/A* (Two Trees)
Meade	$500,000	$164,138	$217,895 (1.5 staff)	0*	$461,284 (2 staff)

*Codington contracts HR w/Multi Business Solutions
*Codington pays technology bills from supplies & materials or current expenditures
*Davison combined Auditor/Treasurer—voters rejected. Kathy-HR, now Auditor
*Yankton Zoning Administrator serves part-time as Commission Assistant
*Lawrence County Attorney serves part-time as Commission Assistant
*Meade DOE serves part-time as Commission Assistant

Highway Department					
	2026 Dept. Budget	2024 Dept. Expenditures	Dept. FTEs	Dept. Head Salary	County Road Miles Maintained
Clay	$ 6.4 million	$ 4.6 million	11.5	$ 86,611	250
Union	$ 6.9 million	$ 6.9 million	17	$ 90,128	247
Hughes	$ 5.1 million	$ 2.9 million	13	$ 92,267	722
Beadle	$ 6.4 million	$ 7.2 million	18.5	$ 78,242	573
Davison	$ 4 million	$ 6.7 million	13.5	$ 92,908	334
Yankton	$ 5.5 million	$ 6.2 million	17.5	$ 87,566	510
Lawrence	$ 8.7 million	$ 7.9 million	23	$ 115,102	341
Codington	$ 7.5 million	$ 6.2 million	17.5	$ 92,640	393
Meade	$ 10.9 million	$ 6.2 million	29	$ 96,746	1100
Brookings	$ 7.5 million	$ 9.8 million	19	$ 108,186	395
Brown	$ 16 million	$ 12 million	22	$ 101,004	670

County Commission					
	Population	Commissioners 2026 Budget	Commissioners 2025 Costs	Commissioners 2026 Salary	Chairman 2026 Salary
Clay	15,245	$ 221,910	$ 204,623	$ 24,585	$ 26,374
Union	17,402	$ 294,000	$ 279,113	$ 18,600	$ 22,200
Hughes	17,526	$ 396,700	$ 410,938	$ 17,947	$ 17,947
Beadle	19,459	$ 171,858	$ 195,225	$ 26,068	$ 29,820
Davison	19,907	$ 199,148	$ 190,505	$ 21,708	$ 24,608
Yankton	23,509	$ 191,175	$ 237,789	$ 16,206	$ 17,255
Lawrence	28,809	$ 399,100	$ 397,021	$ 18,790	$ 18,790
Codington	29,278	$ 430,918	$ 411,809	$ 27,429	$ 27,429
Meade	30,918	$ 298,462	$ 247,013	$ 20,688	$ 20,688
Brookings	36,359	$ 605,921	$ 1.2 million	$ 24,338	$ 24,338
Brown	37,495	$ 320,675	$ 272,025	$ 26,593	$ 27,936

S.D. Counties: 2025 County Property Tax $ Spent on Ambulance

Beadle County (Huron): *None* (Volunteer service with city assistance)

Brookings County (Brookings): *None* (city-owned hospital operates service)

Brown County (Aberdeen): *None* (part of city fire department)

Clay County (Vermillion): *None* (city operated with some county assistance)

Codington County (Watertown): *None* (part of city fire department)

Davison County (Mitchell): *None* (part of city fire department)

Hughes County (Pierre): *$175,642* (partners with Pierre, Fort Pierre & Stanley County)

Lawrence County (Spearfish/Lead/Deadwood): *$11,779* (Monument Hospital)

Meade County (Sturgis): *None* (part of city fire department)

Yankton County (Yankton): *$590,000* (net loss -- shortfall is 100% county funded)

Yankton County Notes:

- **Yankton County's 2025 General Fund deficit was $560,723**
- **Yankton County's 2025 Ambulance deficit was $591,046**
- **2026 Ambulance Outlook: Projected deficit of $250,000**
- **Deficit fluctuates each year depending on vehicle purchases)**
- **Deficit doesn't include major building costs, such as new roof that is needed.**

Jail/Juvenile Detention					
	County Jail 2026 Budget	County Jail 2024 Costs	County Jail 2024 Revenue	Juvenile Detention 2026 Budget	Juvenile Detention 2024 Costs
Beadle	$ 1.6 million	$ 1.4 million	$ 491,934	$ 0	$ 0 (jail)
Davison	$ 3.5 million	$ 2.7 million	$ 417,012	$ 204,230	$ 147,665
Yankton	$ 2.4 million	$ 2.2 million	$ 1 million	$ 410,625	$ 288,591
Lawrence	$ 2.8 million	$ 1.9 million	$ 271,359	$ 144,500	$ 161,449
Codington	$ 3.5 million	$ 2.8 million	$ 256,885	$ 5,000	$ 0 (jail)
Meade	$ 2.6 million	$ 2.3 million	$ 574,841	$ 135,000	$ 101,160

*Yankton County juvenile detention budget has increased 103% since 2023

*Yankton County jail budget has increased 26% since 2023

*Beadle and Codington counties pay juvenile detention costs from jail budget

States Attorney					
	2026 Dept. Budget	2024 Dept. Expenditures	Dept. FTEs	Dept. Head Salary	Dept. Head Years in Office
Beadle	$ 581,916	$ 614,322	6	$ 108,697	2
Davison	$ 818,142	$ 759,576	6	$ 120,979	13
Yankton	$ 904,776*	$ 668,774	8	$ 113,165	2
Codington	$ 971,889	$ 923,167	7	$ 127,116	2
Lawrence	$ 797,428	$ 737,080	7	$ 122,304	4
Meade	$ 738,073	$ 715,162	7	$ 111,501	7

Sheriff					
	2026 Dept. Budget	2024 Dept. Expenditures	Dept. FTEs	Dept. Head Salary	Dept. Head Years in Office
Beadle	$ 856,999	$ 774,346	7	$ 96,615	16
Davison	$ 1.4 million	$ 1.2 million	11.5	$ 99,269	6
Yankton	$ 2.0 million*	$ 1.6 million	16	$ 100,487	4
Codington	$ 2.4 million	$ 2.0 million	20	$ 119,256	18
Lawrence	$ 3.1 million	$ 2.6 million	22	$ 118,196	12
Meade	$ 3.3 million	$ 3.0 million	28	$ 108,846	4

Director of Equalization					
	2026 Dept. Budget	2024 Dept. Expenditures	Dept. FTEs	Dept. Head Salary	Dept. Head Years in Office
Beadle	$ 442,215	$ 394,131	4	$ 73,608*	6
Davison	$ 604,841	$ 465,580	6	$ 73,897	2
Yankton	$ 548,700	$ 478,567	6*	$ 76,749	4
Codington	$ 946,667	$ 778,564	8	$ 95,040	24
Lawrence	$ 846,714	$ 751,933	8	$ 92,768	3
Meade	$ 661,759	$ 666,285	6	$ 106,782*	8

RESEARCH NOTES:
*Yankton Sheriff Budget up 33% since 2023
*Yankton States Atty Budget up 81% since 2021
*Meade County DOE has additional duties
*Beadle County DOE has additional duties (P&Z)
* Yankton DOE currently at 5 FTEs (6 budgeted)

County Auditor					
	2026 Dept. Budget	2024 Dept. Expenditures	Dept. FTEs	Dept. Head Salary	Dept. Head Years in Office
Beadle	$ 263,037	$ 220,115	2.5	$ 87,034	18
Davison	$ 361,050	$ 295,514	4.5	$ 74,880	2
Yankton	$ 314,584	$ 314,544	4	$ 86,432	14
Codington	$ 431,810	$ 329,056	4	$ 92,748	3
Lawrence	$ 562,960	$ 543,975	6	$ 105,670	9
Meade	$ 364,001	$ 300,992	4	$ 76,875	1

County Treasurer					
	2026 Dept. Budget	2024 Dept. Expenditures	Dept. FTEs	Dept. Head Salary	Dept. Head Years in Office
Beadle	$ 340,065	$ 303,460	4	$ 79,530	16
Davison	$ 232,606	$ 244,556	3	$ 64,480	2
Yankton	$ 391,229	$ 371,637	5	$ 86,432	11
Codington	$ 692,110	$ 535,869	7	$ 99,869	29
Lawrence	$ 797,217	$ 664,069	8.5	$ 98,933	26
Meade	$ 453,970	$ 427,779	5	$ 84,214	5

Register of Deeds					
	2026 Dept. Budget	2024 Dept. Expenditures	Dept. FTEs	Dept. Head Salary	Dept. Head Years in Office
Beadle	$ 213,683	$ 206,054	2	$ 69,464	4
Davison	$ 242,636	$ 236,871	3.4	$ 68,640	2
Yankton	$ 307,236	$ 281,583	3.4	$ 86,432	20
Codington	$ 462,872	$ 381,085	4	$ 99,869	28
Lawrence	$ 468,718	$ 403,937	5	$ 93,935	6
Meade	$ 310,392	$ 287,828	3	$ 84,214	11

Planning & Zoning					
	2026 Dept. Budget	2024 Dept. Expenditures	Dept. FTEs	Dept. Head Salary	Dept. Details
Beadle	$ 24,130	$ 1,655	.5	$ 73,608	50/50 w/DOE
Davison	$ 230,837	$ 125,877	1	$ 74,880	Works w/E. Mgt.
Yankton	$ 264,334	$ 245,432	2	$ 97,925	Additional duties
Lawrence	$ 407,955	$ 365,884	4	$ 89,013	
Codington	$ 98,454	$ 90,021	District I	$ N/A	No County Staff
Meade	$ 549,518	$ 317,307	5	$ 99,164	

Emergency Management					
	2026 Dept. Budget	2024 Dept. Expenditures	Dept. FTEs	Dept. Head Salary	Dept. Details
Beadle	$ 102,689	$ 109,949	.75	$ 60,753	E. Mgt. also VSO
Davison	$ 220,772	$ 188,033	1	$ 74,880	Works w/P&Z
Yankton	$ 315,043	$ 308,077	2	$ 80,888	
Lawrence	$ 281,071	$ 305,312	2	$ 94,328	
Codington	$ 365,612	$ 297,723	2	$ 86,412	
Meade	$ 65,070	$ 79,129	.5	$ 77,454	E. Mgt. also VSO

Veterans Service Officer					
	2026 Dept. Budget	2024 Dept. Expenditures	Dept. FTEs	Dept. Head Salary	Dept. Details
Beadle	$ 55,835	$ 46,286	.25	$ 60,753	VSO also E. Mgt.
Davison	$ 204,072	$ 156,994	2.5	$ 63,294	Serve 4 Counties
Yankton	$ 68,553	$ 59,967	1	$ 59,488	
Lawrence	$ 83,802	$ 67,381	2	$ 60,652	
Codington	$ 227,753	$ 183,424	1	$ 76,420	
Meade	$ 49,419	$ 39,849	.5	$ 77,470	VSO also E. Mgt.

2024 Census Data					
	Population	Per Capita Income	Median Age	Median Household Income	Retail Sales Per Capita (2022)
Beadle	19,459	$ 33,964	37.6	$ 67,861	$ 17,333
Davison	19,907	$ 38,150	39.6	$ 66,208	$ 35,483
Yankton	23,509	$ 41,047	42.5	$ 72,821	$ 25,789
Lawrence	28,809	$ 44,386	44.8	$ 73,384	$ 27,104
Codington	29,278	$ 39,825	40.4	$ 72,727	$ 30,996
Meade	30,918	$ 38,550	37.3	$ 74,790	$ 14,500

2024 Census Data					
	Population Ages 18-64	Age 16+ in Labor Force	People in Poverty	High School Grad or Higher	Under 65 Without Health Insurance
Beadle	54%	67.0%	10.7%	87.5%	13.1%
Davison	56%	68.2%	10.8%	91.5%	10.9%
Yankton	57%	61.8%	10.9%	93.7%	9.2%
Lawrence	59%	63.6%	11.3%	95.4%	10.9%
Codington	57%	68.1%	8.3%	93.9%	9.7%
Meade	62%	62.7%	8.1%	95.0%	9.7%

2024 Census Data					
	Married Population	Veteran Population	March 2026 Unemployment Rate *	Median Home Value	Households
Beadle	58%	6.2%	1.6%	$ 175,100	7,536
Davison	52%	7.1%	1.6%	$ 205,800	8,899
Yankton	49%	7.5%	1.5%	$ 225,900	9,695
Lawrence	50%	7.2%	1.4%	$ 346,500	12,054
Codington	52%	10.4%	1.7%	$ 237,700	12,526
Meade	56%	12.7%	1.8%	$ 310,900	11,968

- SD Dept of Labor