

2024 City of Yankton  
**BUDGET**

ADOPTED

**CITY OF YANKTON**  
**ADOPTED 2024 BUDGET**  
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The mission of the City of Yankton is to provide exemplary experiences, services, and spaces that create opportunities for everyone to learn, engage, and thrive.

July 28, 2023

Honorable Mayor Stephanie Moser  
Yankton City Commission  
PO Box 176  
Yankton, SD 57078

Honorable Mayor and Members of the City Commission,

It is with great pleasure I present the City of Yankton 2024 Proposed Budget. We face a challenging economic climate. While I believe our local economy is strong and we have many reasons to be optimistic, we are at the same time experiencing a volatile bidding environment, rising prices for labor, materials, and equipment (including lengthy production and delivery times). Also, the proposed initiated measure to repeal the sales tax on food potentially adds considerable uncertainty in forecasting future sales tax revenue.

This budget document is a substantial policy and managerial tool that emphasizes the engagement of our citizens and the interaction between City staff and the City Commission. Through the budget document service levels are established, policy direction is initiated, and fiscal position is understood. The budget is truly a collaboration between the entities of the City and the public.

We have an obligation to provide quality services and to keep our commitment to maintaining and improving infrastructure. We must also use resources to fulfill our duty of keeping our community members and their property safe. We also want to prioritize maintaining beautiful parks and facilities for recreational use. Balancing these needs with our desire to provide additional amenities that add to the quality of life for residents has become more difficult. Therefore, we have had to be more creative and prioritize how we spend time and dollars.

At the time this is presented to you, we are adjusting current project budgets to accommodate the rising price of materials and adjusting project timelines. We are fortunate that our largest asset, our City staff, continues to succeed. However, we are experiencing the consequences of today's labor market. Burnout, loss of institutional knowledge, and the changing dynamic of how citizens interact with public servants has been difficult for our team.

This letter is intended to serve as the budget message for that proposal and outlines the nature of the \$81,135,904 budget plan for 2024. This message is not intended to identify all the specifics of the nearly 200-page budget document, but rather to provide an overview of some of the highlights of the recommended budget as they relate to fund levels, unique circumstances impacting the budget and significant budget related activities of the organization.

## FACTORS IN THE LOCAL ECONOMY

June sales tax numbers were positive, and we saw growth throughout the first half of the year. What is not entirely certain, however, is how much this is attributed to real sales tax growth and how much of this increase reflects inflation. While we believe we are currently in a manageable position with sales tax, there exists some insecurity about where we will stand coming into fiscal year 2024. It seems that in some sectors inflation has calmed down, and costs have leveled off. In other areas, however, it appears costs are still increasing, making it difficult to estimate projects.

Energy is one of these areas. Utility costs have had a significant impact on the City's budget for 2023 and will continue to do so in 2024. Budgeting for these increases has placed an additional burden on the General Fund and were unanticipated expenses. Materials such as concrete and chemicals are continuing to rise in cost (exponentially in some instances), making some of our operating expenditures difficult to budget.

We do have good news. There are also many positive things we can look at and consider when we evaluate our local economy.

2023 has been a record-breaking year for Yankton regarding building permit valuations. At the halfway point, we are already above any previous full years' worth of valuation. At this point in 2022 and 2021 our totals were just short of \$13 million while this year we are currently at \$68 million. Our records show that 2017 was our previous biggest year with a 12-month total of \$59.2 million. There are several large commercial projects underway:

- Early Childhood Development Center (Trailhead Learning Center)
- Lewis and Clark Behavioral Health project
- Manitou addition
- New offices at 2nd and Pearl
- Runza
- Clark's Rentals
- Piper Street storage facility
- 2809 Broadway project (former JoDean's)

There are several other very significant commercial projects that will be issued permits soon with the Paradigm Technologies and Meridian District apartments being the largest. We anticipate several multi-family projects breaking ground this year to add 150+ units to our local housing stock. So far, single-family home starts are down slightly from previous years with six permits having been issued. Perhaps due in part to increased interest rates and reduced contractor/labor availability. We are also aware that Yankton Thrive is planning to develop the first phase of Garden Estates, with infrastructure development beginning late this year or early next year. While that will not increase single family building permit numbers this year, we will likely see that number increase in 2024.

## 2023 ACCOMPLISHMENTS

As the 2024 budget is proposed, it is appropriate to review and celebrate recent accomplishments. While the listed items are only a sample of operational improvements and capital improvements being completed, they do represent a concerted effort across departments for the betterment of Yankton.

### Infrastructure and Development

- 3<sup>rd</sup> Street Spruce to Green Street
- Green Street 3<sup>rd</sup> Street to 4<sup>th</sup> Street
- Elm Street 20<sup>th</sup> Street to 21<sup>st</sup> Street
- Douglas Street Levee Street to 2<sup>nd</sup> Street
- 15<sup>th</sup> Street from Bill Baggs Road to Alumax Round
- Utilities GPS Data Collection for GIS Asset Management (ongoing)
- Wastewater Collection Master Plan and Modeling (ongoing)
- Water Distribution Master Plan and Modeling (ongoing)
- Contaminant Testing (PFAS and UCMR5 Water)
- Construction of EDA Wastewater Project (ongoing)
- Selecting CMAR for Waste-Water Improvements (pending contract approval)
- FEMA Public Assistance Project Marne Creek Floodway construction
- Adoption of FEMA Flood Plan Map and Public Education
- 31<sup>st</sup> Street and Broadway infrastructure development
- North Hangar Taxi Lane access Road Chan Gurney Airport
- Runway 20 Turnaround Chan Gurney Airport
- Meridian District Façade Grant Awards
- RFP for Comprehensive Plan Update



### Culture and Recreation

- Completion of Westside Park Pond
- Westside Park Pickleball Court resurfacing
- Westside Park Playground Equipment Installation
- McVay Family Sundial and Reflection Area
- Westside Park Labyrinth
- Sertoma Park Shade Structures
- Summit Activities Center Task Force Recommendations and Implementation
- Music at the Meridian
- Levee Street Wheat brew in partnership with Ben's Brewing
- Kids at the Park series
- Creation of Meridian Bridge Centennial Celebration
- Revised Special Events Application and Fees
- Yankton Community Library Roof
- Awarded Accessibility Grant for Yankton Community Library (YCL)
- Implemented Pass Check-Out Program at the Yankton Community Library
  - Summit Activities Center
  - The Huether Family Aquatics Center
  - South Dakota State Parks



## **Public Safety**

- Bike Patrol
- Implemented therapy dog “Murphy” at YPD
- Partnership with YSD to wrap SRO squad vehicles
- Volunteer Fire Department Strategic Plan
- Volunteer Fire Department Pension Fund
- Volunteer Fire Department procedure and organizational changes

## **Human Resources and Employee Engagement**

- Organization wide harassment training
- Updated Personnel Policy Handbook
- Wellness 365 Lunchtime and Learn Trainings
- Employee and Supervisor Surveys



## PROPOSED 2024 BUDGET AT A GLANCE

Major highlights, conditions, and expectations of the proposed 2024 budget include the following:

- This budget is based on estimated service levels needed to accomplish the goals outlined in the budget for each department.
- The General Fund budget is developed with a budget to zero philosophy. Therefore, there is no dedicated reserve amount identified for an end of the year amount. While this budget method is a politically acceptable approach that establishes a resource base in accordance with current needs, it does, however, place an increased emphasis on budget certainty and rigid budget implementation and monitoring. Any change in economic conditions requires an immediate reaction with management response.
- Sales tax revenue, a significant revenue source in the General Fund, is estimated at a 4% increase in 2023 and 2% increase in 2024. Monitoring sales tax growth is a vital component of the budget implementation activities for the City of Yankton. At the time of this budget address, inflation continues, and it is uncertain if sales tax will catch up to the rate of inflation (06/2023 @ 4%). Supply chains are still a concern. Sales tax will have to be monitored even more closely than in the past and may result in having to make changes to our sales tax estimates before the end of the year. Another uncertainty is the national economy and if/or when a national recession could impact our revenues.

The City is highly dependent upon sales tax as a revenue source and must be cognizant of that aspect of local government operations. This emphasis is seen in other budget areas such as economic development expenditures and quality of life activities. The need to continue to enhance the desirability of Yankton will ensure sustainability in the future. Balancing the aspects of the activities of local government needs to be done with the understanding that we are reliant upon sales tax and should keep that in mind as we establish the budget document for the upcoming year.

At the time this budget is being presented, we are uneasy about the potential of a cut to sales tax on food and consumables. Right now, we understand this will be an initiated measure that will be considered by the public in the 2024 general election. If this does impact municipal sales tax, we could be facing close to a \$1,000,000 impact to the General Fund in 2025.

- Property tax revenue, the other significant source of revenue in the General Fund, is projected to remain on its previous trend of slight increases that are dictated by the State mandated formula. As the Commission is aware, property taxes were frozen by the State legislature at a time when Yankton had a low property tax levy. This freeze will continue to be a challenge for the City into the future as it is forced to examine and prioritize services that impact the community and its ability to continue to improve the quality of life for its residents.
- We were successful in selecting John T. Jones out of Fargo, ND to work with our engineering firm, HDR, to serve as our CMAR for the Wastewater Plant improvements. In 2024 we plan to complete the design and begin the procurement of materials and equipment necessary for the project, drawing down on the loans and grants that were received previously. If possible, we will be working with the team to allow construction to commence while we remain in operation at the plant. Even in phases, this project will require careful sequencing to complete over the next three years.
- Rate increases associated with capital improvements and operations are recommended in Solid Waste Collection. A surcharge in wastewater has been established for the next three years to fund the rehabilitation of the plant. No increase has been added to the actual wastewater rate. No increase has been recommended in water rates for 2024.



In reviewing fund balances for water, it appears current rate structures are adequate for operations. It is my philosophy that if we do not require increases for projects or operations, we should not build up excessive fund balances in the enterprise funds.

- Our strategic plan calls for us to consider the future of the Yankton Community Library. In 2024, the Yankton Community Library Foundation has asked the City of Yankton to partner with them in conducting a feasibility study to determine the level of interest the community has in realizing a new vision for this facility.
- We will continue to put the finishing touches on Westside Park plan and have budgeted to include some irrigation and lighting to enhance recent improvements to the park. In addition, our Special Events Committee is considering the success of the Music at the Meridian events and is curious about a future capital investment to enhance performances and events at Riverside Park.
- The Huether Family Aquatics Center is in its third season of operation. Attendance is strong and the facility has added family night programming and aquatics fitness classes. The facility continues to be a popular and attractive amenity in our community. Attracting and keeping qualified staffing at the facility has not been easy, and we have continued to provide incentives to staff to stay throughout the summer and reward returning staff.
- Outside agencies supported by the General Fund and BBB are proposed. Marketing dollars have been budgeted in the BBB for the Summit Activities Center and Huether Family Aquatics Center. An allocation in the BBB was added again in 2024 to prepare to celebrate the 100<sup>th</sup> anniversary of the Meridian Bridge in 2024. The Meridian Bridge 100<sup>th</sup> Anniversary Celebration Taskforce is meeting to plan what is in store for the community to commemorate this important anniversary.
- Various construction projects are being recommended in the 2024 proposed budget. The recommendation is to fulfill current obligations, maintain levels of new construction related to infrastructure needs, and continue to improve the facilities available to the public. These projects include numerous street projects listed in the Capital Improvement Plan (CIP) funded with the second penny sales tax and continued investment. While the City of Yankton is facing long-term revenue concerns, the continued establishment and funding of the CIP is a vital component to the budget process and produces results that benefit the community now and into the future. Major construction projects forecasted in the 2024 budget include:
  - Cedar Street Bridge Reconstruction
  - Watermain Replacements (SRF)
  - Gehl Drive Extension (Road and Infrastructure)
  - 8<sup>th</sup> Street Burleigh to Ferdig
  - Cedar Street 2<sup>nd</sup> Street to 4<sup>th</sup> Street
  - 21<sup>st</sup> Street Summit to West City Limits Road
- Various equipment purchases are also being proposed in this year's budget. Equipment purchases are recommended to increase efficiency and service levels by replacing aging equipment and upgrading technology used by the various departments. Whenever possible, equipment such as vehicles and computers are passed down through departments multiple times before they are considered surplus and taken out of the City's fleet. In 2024, significant purchases include:

- Evidence Room Cameras
  - Forklift Replacement
  - Dump Trucks
  - Squad Car Replacement
- Our image and brand is an important part of telling our story. In next year's budget there are some small budgetary items aimed at education and promoting our facilities. Examples include:
  - Restoration of Police Sign
  - Marketing dollars for Huether Family Aquatics Center and Summit Activities Center
  - Public Information/Marketing Dangers of Distracted Driving
- We are partners with Yankton School District in maintaining the Summit Activities Center. In 2024 examples of projects, we will assist with include:
  - Phased, multi-year roof replacement
  - Elevator motherboard replacement
  - Fitness Equipment Replacement
- We continue our lease contract with GreatLIFE Golf and Fitness for Fox Run Golf Course. The agreement has been a great partnership for both entities. In 2024, capital budgeted items include:
  - Greens Mowers
  - UTV and core Harvester
- Retaining our human capital is vital to our organization's success. Park beyond salary and benefits, part of our strategy is to create environments and a culture that reflects the quality and dedication of our volunteers. In 2024 part of this strategy includes:
  - Remodel portion of City Hall
  - Increase call pay for Volunteer Fire Department
- In 2024 we have budgeted funds to begin the process of updating the City of Yankton's Comprehensive Land Use Plan. This project is anticipated to span over a two-to-three-year period. This process will engage citizens, leaders, and stakeholders in determining our shared vision for development of the City of Yankton. We had hoped that this process could have been underway in 2023. Without final census numbers, however, consultants would not be able to make many assertions.
- Tax Increment Districts #11 (Gehl Drive) and #12 (Mead Area Development) are reflected in the budget. Expenditures will be made borrowing from the funds associated with the type of

infrastructure developed until TIF payments are available to repay ourselves for the capital cost.

- A story map for the proposed 2024 capital improvement plan projects can be viewed online at [www.cityofyankton.org/CIP\\_Map](http://www.cityofyankton.org/CIP_Map).



## GENERAL FUND REVENUE

### SALES AND USE TAX

Sales and use tax are projected to grow 2% in 2024. The General Fund is projected to receive nearly \$7,300,000 from sales and use tax.

### PROPERTY TAX

Property tax revenues are projected to remain constant in terms of growth. The increase is based on actual inflation (up to 3%) plus the growth increase (actual growth not yet available), as defined in state formulas (CPI + growth). As such, the General Fund is projected to receive \$3,184,774 in property taxes.

## UTILITY FUND REVENUES AND BALANCES

### WATER FUND

Water fund revenue is projected at \$5,060,000 in metered sales and \$2,655,634 in surcharge revenue. We are not proposing rate increases for water. Due to the capital projects that are in the budget for this year, the balance for the water fund is expected to decrease as debt is necessary to finalize payment for the upgrades. Fund Balances and current rate structures are projected to be sufficient to cover increases in operating expenses.

**Below is a breakdown of the rates:**

Water	0%				
	Surcharge	Usage / 1,000	Use Charge	Bill	Increase
<b>Old Rate</b>	\$27.51	\$6.30	5,000 \$31.50	\$59.01	
<b>New Rate</b>	\$27.51	\$6.30	\$31.50	\$59.01	<u>          </u>
					<b>\$0.00</b>

**WASTEWATER FUND**

Wastewater fund revenues are projected at \$4,406,633.

The chart below indicates a 0% rate increase and includes a surcharge of \$6.31. Current rates cover the debt service for the local match for the planned projects associated with the EDA Grant. These rates and current fund balances appear adequate to cover the costs of operating expenses. However, in preparation for the wastewater plant rehabilitation and other projects, the surcharge will be applied. This \$6.31 will be added to the base for all users each year through 2026. In addition, future rates are expected to be adjusted upon the Commission determining a long-term solution for our Wastewater Plant and treatment system.

**Below is a breakdown of the rates:**

<b>Wastewater</b>		<b>0%</b>	Surcharge	<b>36%</b>	
	<b>Minimum</b>	<b>Usage / 1,000</b>	<b>Use Charge</b>	<b>Bill</b>	<b>Increase</b>
<b>Old Rate</b>	\$17.53	\$6.80	5,000 \$34.00	\$51.53	
<b>New Rate</b>	\$23.84	\$6.80	\$34.00	\$57.84	
<b>(surcharge)</b>					<b>\$6.31</b>

**SOLID WASTE FUND**

Solid Waste revenue is projected at \$1,442,048. We are suggesting a 10% increase in solid waste rates this year. The projected revenue and fund balance will cover current operating expenses and projected increases in operating expenses.

**Below is a breakdown of the rates:**

<b>Solid Waste</b>		<b>10%</b>			
	<b>Minimum</b>	<b>Usage</b>	<b>Use Charge</b>	<b>Bill</b>	<b>Increase</b>
<b>Old Rate</b>	\$23.61	N/A	N/A	\$23.61	
<b>New Rate</b>	\$26.00	N/A	N/A	\$26.00	
					<b>\$2.39</b>

## GENERAL FUND EXPENDITURES

### **GENERAL FUND**

Expenditures in the General Fund are \$20,074,341. This amount is down slightly from the total expenditures adopted in the 2023 budget. Of this \$5,106,702 is transfers to other funds. Under the budgeting to zero approach, unused revenues from the previous year are added to the available funds for the next year.

## UTILITY FUND EXPENDITURES

### **WATER FUND**

Water fund operating expenditures are recommended at \$5,341,375. Expenditures listed in the Capital Improvement Plan are recommended at \$4,166,041.

### **WASTEWATER FUND**

Wastewater operating expenditures are recommended at \$3,590,830. Capital expenditures in the wastewater fund for 2024 are recommended at \$25,294,930.

### **SOLID WASTE FUND**

Solid Waste operating expenditures are recommended at \$1,512,697 and capital expenditures of \$126,371.



## **PERSONNEL COMPENSATION AND BENEFITS PROPOSALS**

The proposed 2024 budget includes provisions for a 1.236% base adjustment to provide the funding to continue the annual step increase for eligible employees, a practice that has been in place for the past decade.

Many departments made market adjustments to wages in 2022. At the time this budget is presented, management is currently negotiating wages for the employees represented by the Fraternal Order of Police (FOP) and the American Federation of State, County & Municipal Employees (AFSCME). Adjustments and creative retention strategies will likely be implemented for some part-time and seasonal employees. Like many employers, we are facing challenges in recruiting and retaining staff.

Human Resources efforts will continue to place more of an emphasis on employee recruitment and employee engagement. Expediting the hiring process, employee growth and development, and retention strategies are being developed to invest further in our human capital.

An increase of 12% has been budgeted for employee health insurance. Avera Health Plans, our current provider, has indicated that our claims for 2023 were better than they expected and that an increase to our premiums in 2024 should be manageable. While we do not expect an outside carrier to have a better rate, the Health Insurance Committee has requested rate quotes on the open market from other providers.

The Health Insurance Committee is also researching long-term solutions that might be appropriate for our organization to consider. The committee has explored information regarding a self-funded structure for health insurance. This could be discussed at a future strategic planning session.

## **CONCLUSION**

The proposed budget was developed and is recommended as an appropriate use of the resources available to the City of Yankton. Increases in costs that do not keep up with revenue growth will require the City Commission to make choices and set clear priorities. That said, the development of this budget demonstrates the desire to fulfill our mission to the best of our ability while being good stewards of public money.

While I expect growth in sales tax in the upcoming year and I do believe long term we will continue a trend of growth in sales tax and population, I also believe the national economy will tighten. When that happens, we will feel the impact to our local economy. Supply chains are still affecting our ability to purchase and procure equipment. Bids for some of our projects in 2023 came in higher than estimated, increasing in the time between design and letting. I expect that to continue into next year.

Looking at the whole picture, it is important to remember that our state and our region is also largely an agricultural economy. Agricultural prices caused by dry conditions in recent years will impact what is spent in Yankton. Manufacturing continues to grow and thrive in Yankton, however, is also faced with challenges of finding and housing employees. Tourism, another important sector of our local economy, may also look different than it has historically. While we have always benefited from our

many campgrounds and outdoor recreation opportunities, we continue to promote our facilities and amenities as great places for families to enjoy.

Continuing to thrive means we must hold strong in our belief that infrastructure and public safety are at the center of our community's success. While health and safety will be our priorities, we know that we must continue to be creative with our resources and in forming partnerships so that we can continue to be an attractive place for people to move to and remain. It will be difficult to strike the balance between necessities and amenities. This year more than ever, I'd ask that you look at the budget as a living document that will require flexibility and reconsideration throughout the year.

I submit this year's budget proud of what we have accomplished so far and optimistic about the positive changes we can make in Yankton in 2024. While there are many external conditions that could impact our ability to implement our plans, I am confident that we have the right leadership to achieve our goals.

I would like to thank the City Commission for your guidance and for providing input and direction throughout this budget process. I would like to acknowledge the efforts of the whole Management Team. Each Department Head has made concessions in this year's budget to help meet the goals of the City as a whole. I would like to especially thank Duane Johnson and Al Viereck who have worked tirelessly to assist in preparing this budget for Commission review. This document is truly a team effort and both gentlemen have been vital in developing this proposal. I would also like to thank the City staff as a whole as they continue to perform their work and live our mission with pride and excellence. On behalf of the Management Team and City staff, I submit to you my 2024 budget for your consideration.

Respectfully,



Amy M Leon  
City Manager



# CITY OF YANKTON

## ADOPTED 2024 BUDGET

### Property Valuations & Mill Rate 2018-2023

Year Appraised	Equalized	Dollar Change	Percent Change	City Mill Rate \$ per M	Year Collected
2018	\$887,607,812	\$29,812,420	-	3.28	2019
2019	\$921,294,791	\$33,686,979	3.80%	4.25	2020
2020	\$959,672,275	\$38,377,484	4.17%	4.17	2021
2021	\$1,055,852,951	\$96,180,676	10.02%	4.10	2022
2022	\$1,181,749,843	\$125,896,892	11.92%	3.87	2023
2023	\$1,270,381,081	\$88,631,238	7.50%	3.48	2024

**Notes:**

The 2018 valuation reflects 87.3% for ag and 91.9% for owner-occupied.

The 2019 valuation reflects 86.2% for ag and 90.7% for owner-occupied.

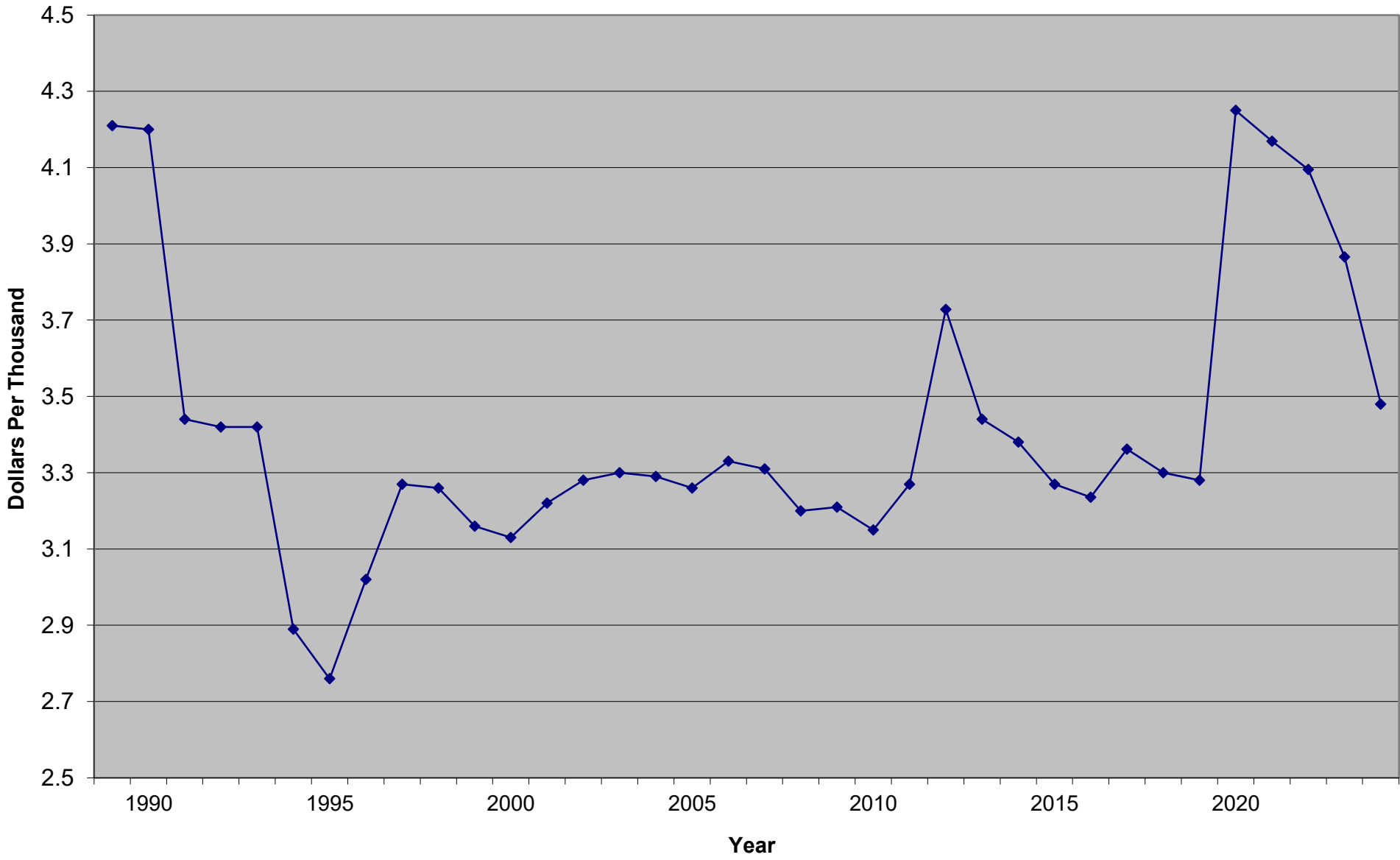
The 2020 valuation reflects 73.18% for ag and 86.14% for owner-occupied.

The 2021 valuation reflects 73.18% for ag and 90.19% for owner-occupied.

The 2022 valuation reflects 73.8% for ag and 94.2% for owner-occupied.

The 2023 valuation reflects 73.6% for ag and 90.42% for owner-occupied.

**2024 Adopted Budget  
Mill Levy Trend**



# CITY OF YANKTON

## ADOPTED 2024 BUDGET

### City Property Tax Comparison

Retail Home Value	Amount of City 2022 Tax Levy 3.87 MILLS	Amount of City 2023 Tax Levy 3.48 MILLS	Change in Property Tax
\$45,000	\$164.05	\$141.25	(\$22.80)
\$50,000	\$182.28	\$156.95	(\$25.33)
\$55,000	\$200.50	\$172.64	(\$27.86)
\$60,000	\$218.73	\$188.34	(\$30.39)
\$70,000	\$255.19	\$219.73	(\$35.46)
\$75,000	\$273.42	\$235.42	(\$37.99)
\$80,000	\$291.64	\$251.12	(\$40.53)
\$85,000	\$309.87	\$266.81	(\$43.06)
\$90,000	\$328.10	\$282.51	(\$45.59)
\$95,000	\$346.33	\$298.20	(\$48.13)
\$100,000	\$364.55	\$313.90	(\$50.66)

NOTE: 2022 Valuations reflected at: 94.2%  
2023 Valuations reflected at: 90.2%

# CITY OF YANKTON

## Adopted 2024 Budget Capital Budget Summary

Fund	Description	Total
<b>GENERAL (101)</b>		
<b>City Manager's Office</b>		
102 350	Office Furniture/Equipment	\$1,000
		<b>\$1,000</b>
<b>Finance</b>		
104 350	Office Furniture/Equipment	\$12,000
		<b>\$12,000</b>
<b>Information Services</b>		
105 350	Server & Computer Equipment	\$30,000
105 350	Office Furniture & Equipment	\$1,000
105 350	Plotter / Printer Replacement	\$2,000
105 350	Technology Equipment	\$1,000
105 350	Software Upgrade / Maintenance	\$3,000
		<b>\$37,000</b>
<b>Community Development</b>		
106 350	Comprehensive Plan	\$80,000
		<b>\$80,000</b>
<b>Human Resources</b>		
		<b>\$0</b>
<b>Police</b>		
111 350	Vehicle Replacements	\$130,000
111 350	Protective Vests	\$11,500
111 350	K-9 Dog Unit	\$2,000
111 350	Special Response Team Equipment	\$7,000
111 350	Tasers	\$7,500
111 350	Video Camera and Recorder-Patrol Cars	\$6,000
111 350	Portable Radios	\$6,000
111 350	In Car Computers	\$7,500
111 350	Radar	\$3,000
111 350	Furniture	\$3,000
111 350	Body Cameras	\$34,500
111 350	Sign	\$10,000
111 350	CVSA Equipment	\$12,000
111 350	Evidence Room Cameras	\$18,000
111 350	Weapons	\$4,000
		<b>\$262,000</b>
<b>Fire</b>		
114 350	Cyclical Replacement Personal Protective Equipment	\$35,000
114 350	Cyclical Replacement of Fire Hose/Nozzles	\$14,000
114 350	Fire Grant Equipment	\$100,000
114 350	Replace SCBA Radios	\$120,000
114 350	Apparatus Technology Upgrades	\$4,000
114 350	Thermal Imaging Camera	\$6,000
114 431	Other Debt Service	\$1,425
114 441	Debt Service Principal	\$168,760
		<b>\$449,185</b>

# CITY OF YANKTON

## Adopted 2024 Budget Capital Budget Summary

Fund	Description	Total
<b>Engineering and Inspection</b>		
122 350	Furniture & Office Equipment	\$1,000
		<b>\$1,000</b>
<b>Streets / Snow &amp; Ice</b>		
123 320	Active Transportation Plan Projects	\$85,000
123 350	Replace Trucks	\$440,000
123 350	Trailer Mounted Power Washer	\$21,000
123 350	Backhoe Attachment	\$20,000
123 350	Asphalt Plant Rehab	\$50,000
123 350	Replace Snow Plows	\$15,000
123 350	Snow Box	\$15,000
		<b>\$646,000</b>
<b>City Hall</b>		
125 301	Lawn Care Equipment and Landscaping	\$1,000
125 301	Building Remodel	\$100,000
125 350	Heating System Controls	\$5,000
125 301	Electrical Wiring/Data Wiring	\$60,000
		<b>\$166,000</b>
<b>Traffic Control</b>		
126 350	New Street Lights / Detector Loops & Circuits	\$5,000
126 350	School Crossings	\$3,000
126 350	Street Lighting Replacement	\$12,000
126 350	Signal System Upgrades/Replacement	\$25,000
		<b>\$45,000</b>
<b>Chan Gurney Airport</b>		
127 301	Replace Floor Coverings	\$5,000
127 301	Pavement Repair	\$5,000
127 320	Signage & Runway Appurtenances	\$5,000
127 350	Outfront Mower	\$30,000
		<b>\$45,000</b>
<b>Senior Citizens Center</b>		
141 301	Concrete Replacement	\$2,000
141 301	Window Replacement	\$1,000
141 301	Ceiling Tile	\$300
141 301	Landscaping	\$1,000
141 350	Tables / Chairs	\$1,000
		<b>\$5,300</b>
<b>Library</b>		
142 340	New Books	\$53,000
142 342	Audio Visual Materials	\$10,500
142 301	New Library	\$40,000
142 301	Library Roof	\$2,000
142 350	Duress Alarm	\$1
142 320	Smoke Detectors	\$25,000
		<b>\$130,501</b>

# CITY OF YANKTON

## Adopted 2024 Budget Capital Budget Summary

Fund	Description	Total
<b>Parks and Recreation (201)</b>		
201 301	Landscaping	\$7,000
201 350	Lawn Mowers	\$30,000
201 350	Playground Equipment	\$100,000
201 350	Shop Equipment	\$1,000
201 350	Lawn Care Equipment	\$3,000
201 350	Trucks	\$100,000
201 350	Park Furniture	\$8,000
201 350	Replace Utility Vehicle	\$35,000
		<b>\$284,000</b>
<b>Huether Family Aquatics Center (202)</b>		
202 411	Debt Service - Principal	\$592,660
202 441	Debt Service - Interest	\$341,472
202 350	Water Slide Tube Replacement	\$4,000
		<b>\$938,132</b>
<b>High School/Summit Activities Center (203)</b>		
203 350	Fitness Equipment (50s/50c)	\$8,000
		<b>\$8,000</b>
<b>Marne Creek (204)</b>		
204 310	Land Acquisition	\$30,000
204 320	Bank Stabilization	\$10,000
204 320	Maintenance Trail Construction	\$20,000
204 320	Directional Signage	\$7,000
204 321	Trail Amenities - Benches, Trash Can Holders	\$2,000
204 350	Lawn Care Equipment	\$1,000
		<b>\$70,000</b>
<b>Bridge and Street (207)</b>		
221 223	Paint Bridges & Repair	\$20,000
221 301	Road Materials	\$50,000
221 389	23rd Street Bridge	\$60,000
221 395	Meridian Bridge Column Repair	\$300,000
221 397	Cedar Street Bridge (BIG 50%/50%)	\$250,000
		<b>\$680,000</b>
<b>911 / Dispatch (208)</b>		
208 350	Computer Equipment	\$4,000
		<b>\$4,000</b>
<b>Airport Capital (502)</b>		
511 394	Apron Work	\$80,000
		<b>\$80,000</b>
<b>Parks &amp; Recreation Capital (503)</b>		
541 321	Memorial Park - Shingle N Shelter & S Comfort St	\$25,000
544 320	Riverside Park Trail Replacement	\$50,000
548 322	Sidewalks in Parks	\$11,000
549 363	Bleachers	\$50,000
549 321	Park Signs	\$5,000
542 320	Sertoma Park - Basketball Court	\$20,000
549 361	Banners & Decorations	\$10,000
549 362	Park Storage & Restroom Doors & Frames	\$6,000
549 364	Crocket Park Improvements	\$20,000
		<b>\$197,000</b>
<b>Special Assessment Projects (504)</b>		
581 397	Alley	\$100,000
		<b>\$100,000</b>
<b>Huether Aquatic Center (505)</b>		
		<b>\$0</b>

# CITY OF YANKTON

## Adopted 2024 Budget Capital Budget Summary

Fund	Description	Total
<b>Summit Activities Center Building Construction (SAC) (571)</b>		
571 350	Misc Repairs (100c)	\$20,000
571 350	Pool Deck Furniture (11s/89c)	\$890
571 350	SAC Volleyball Standards (50s/50c)	\$3,000
571 350	Elevator Motherboard Replacement (50s/50c)	\$20,000
571 350	Landscaping (60s/40c)	\$400
571 350	Tennis Court Screens (60s/40c)	\$6,000
571 350	Restripe Parking Lots (60s/40c)	\$3,120
571 350	Roof Replacement (85s/15c)	\$64,844
571 350	Carpet (85s/15c)	\$6,555
571 350	Window Blinds Replacement (85s/15c)	\$0
571 350	Bleacher Inspection (85s/15c)	\$0
571 350	Gym Floors (85s/15c)	\$1,800
571 350	Power Factor Connection Phase II & III (85s/15c)	\$0
		<b>\$126,609</b>
<b>Street Reconstruction (506)</b>		
572 202	Professional Services / Payment to YAPG	\$519,283
572 371	8th Street, Burleigh to Ferdig	\$1,480,000
572 372	Cedar Street, 2nd to 4th	\$980,000
572 375	Spruce St, 3rd to 4th, & 3rd St, Spruce to Park	\$310,000
572 376	Open Asphalt	\$550,000
572 383	Sidewalk Improvements	\$40,000
572 390	Street Construction / ADA	\$80,000
572 610	Transfer to General Fund GIS	\$19,346
574 363	21st Street, Summit to WCLR	\$1,500,000
574 373	Permanent Pavement Markings & Reflective Signage	\$80,000
574 381	Downtown Alleys & City Parking Lots	\$150,000
574 385	Cedar Street, Parking Lot & Alley 4th to 5th	\$250,000
572 626	Transfer to Bridge & Street	\$458,602
		<b>\$6,417,231</b>
<b>Storm Sewer (506)</b>		
573 623	Transfer to Marne Creek	\$60,000
573 390	Storm Sewer Construction	\$15,000
573 391	Trail & Drainage Improvements	\$25,000
		<b>\$100,000</b>
<b>Water Utilities (602)</b>		
602 301	Slaker Lime	\$250,000
602 301	Clarifier Trough Replacement #2	\$500,000
602 301	Fire Hydrants	\$30,000
602 330	8th Street, Burleigh to Ferdig	\$376,000
602 337	Locust St, 15th to N Side of Bridge	\$225,000
602 339	Cedar Street, 2nd to 4th	\$90,000
602 351	Meter Technology Upgrade	\$550,000
602 388	Riverside Drive, Walnut to Broadway	\$100,000
602 389	21st Street, Summit to WCLR	\$310,000
602 350	Concrete Water Main Saw w/Cart	\$3,500
602 350	Replace Pipe Locator	\$10,000
602 350	Backhoe Attachment	\$10,000
602 350	Pressure Reducing Valves	\$30,000
602 350	Pipe Reduction Filter Feed	\$25,000
602 350	Ladder with Cage 7 Fall Protection	\$10,000
602 350	Lab Equipment	\$2,800
605 350	Plant Lighting	\$10,000
602 370	Spruce Street, 3rd to 4th & 3rd St, Spruce to Park	\$125,000
602 390	Reserve for Future Improvements	\$75,000
604 441	SRF Principal (604)	\$118,065
607 441	SRF Principal (607)	\$1,315,676
		<b>\$4,166,041</b>

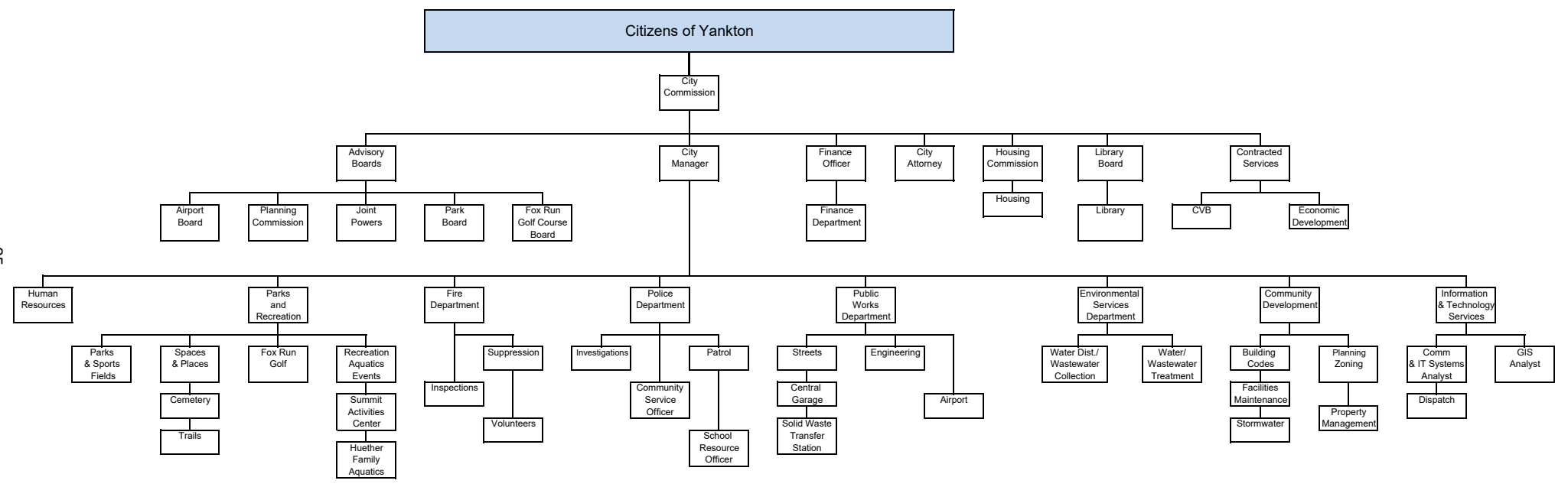
# CITY OF YANKTON

## Adopted 2024 Budget Capital Budget Summary

Fund	Description	Total
<b>Wastewater (611)</b>		
611 301	Manhole Repair	\$25,000
611 301	WW Plant Sidewalk Repair	\$30,000
611 323	EDA Project	\$3,000,000
611 330	8th Street, Burleigh to Ferdig	\$360,000
611 350	Replace Lab Equipment	\$7,000
611 350	Backhoe Attachment	\$10,000
611 350	Air Compressor	\$20,000
611 333	Wastewater Treatment Plant Improvements	\$21,000,000
611 378	Spruce Street, 3rd to 4th, 3rd St. Spruce to Park	\$125,000
614 441	SRF Principal	\$166,870
615 441	SRF Principal	\$516,060
611 390	Reserve for Future Improvements	\$35,000
		<b>\$25,294,930</b>
<b>Cemetery (621)</b>		
621 301	Landscaping	\$500
621 301	Repurchase Cemetery Lots	\$500
621 301	Repair old Headstones	\$500
621 301	Concrete Road Replacement	\$10,000
621 350	Zero Turn Aerator	\$10,000
621 350	Replace Mowers & Trimmers	\$15,000
		<b>\$36,500</b>
<b>Solid Waste (631)</b>		
631 350	Recondition Compost Turner	\$6,000
631 350	Replace Recycling Trailer	\$25,000
631 350	Roll Carts	\$42,000
631 441	SWMG Principal	\$46,663
		<b>\$119,663</b>
<b>Solid Waste Disposal and Recycling (Joint Powers) (637)</b>		
637 301	Overhead Door Replacement	\$13,000
637 350	Transfer Trailers	\$250,000
637 350	Replace Semi Tractor	\$130,000
637 390	Rubble Trench Survey & Permit	\$9,000
637 390	Rubble Trench	\$25,000
637 390	Closure	\$40,000
637 441	Scale Debt Service	\$72,976
		<b>\$539,976</b>
<b>Golf Course (641)</b>		
641 350	Triplex Greens Mowers	\$66,000
641 350	UTV & Core Harvester	\$44,000
641 320	Concrete Cart Paths	\$10,000
		<b>\$120,000</b>
<b>Central Garage (801)</b>		
801 350	Rehab Windows, Doors, and Interior	\$8,000
801 350	Fixtures, Tools, Equipment Storage	\$15,000
801 350	Forklift	\$40,000
		<b>\$63,000</b>
<b>TOTALS</b>		<b>\$41,225,068</b>
		<b>\$41,225,068</b>



# Organization Structure for the City of Yankton



# City of Yankton

## Adopted 2024 Budget Budgeted Positions

Department Name      2023 Regular      2023 Regular &      2024 Regular      2024 Regular &  
Full-time      Appointed Part-time      Full-time      Appointed Part-time

Department Name      2023 Regular      2023 Regular &      2024 Regular      2024 Regular &  
Full-time      Appointed Part-time      Full-time      Appointed Part-time

<b>City Commission</b>			
Mayor		1	1
Commissioners		8	8
<b>City Manager</b>			
Administrative Assistant	1		1
HR/Payroll Benefits Specialist	1		1
<b>Human Resources Director</b>			
Human Resources Director	1		1
<b>Information Services</b>			
Info & Tech Services Director	1		1
Comm & IT System Analyst	1		1
GIS Analyst	1		1
<b>Comm. &amp; Econ Developmnt</b>			
Comm & Econ Develop. Dir	1		1
Building Official	1		1
Building Inspector	1		1
Community Development Mgr.	1		1
Comm & Econ Dev Assistant	1		1
<b>City Attorney</b>			
Attorney		1	1
<b>Finance Office</b>			
Finance Officer	1		1
Deputy Finance Officer	1		1
Lead Accountant	1		1
Accounting Clerk	1		0
Utilities Cust. Serv. Clerk	1		1
Generalist	2		3
<b>Police</b>			
Chief of Police	1		1
Commander	2		2
Sergeants	5		5
Community Service Officer	1		1
Detectives	3		3
Police Officers	17		17
School Resource Officer	2		2
Office Specialist	0		0
Police Records Clerk	1		1

<b>911 Dispatch</b>			
Communications Supervisor	1		1
Communications Specialist	1		1
Dispatchers	9	2	9
<b>Animal Control</b>			
Animal Control Officer	0		0
<b>Public Works Administration</b>			
Director of Public Works	1		1
Public Works Attendant	0.17		0.17
Housing Authority	2		2

<b>Public Works Engineering</b>			
Civil Engineer	1		1
Sr. Engineering Tech	2		2
<b>CD Government Buildings</b>			
Bldg Mnt/Custodial Sup	0.75		0.75
Custodians	1		1
<b>PW Streets</b>			
PW Manager	1		1
PW Manager Assistant	1		1
Sr. Equipment Operator	6		7
Equipment Operator	4		3
Lead Sr. Equipment Oper	1		1
Public Works Attendant	0.17		0.17
<b>PW Traffic Control</b>			
Airport Mnt/Signal Tech	0.5		0.5
<b>PW Chan Gurney Airport</b>			
Airport Supervisor	1		1
Airport Mnt/Signal Tech	0.5		0.5
<b>Community Library</b>			
Library Director	1		1
Assistant Library Director	1		1
Youth Services Librarian	1		1
Library Assistant	5		5
Circulation Assistant	0	6	0
Bldg Mnt/Custodial Sup	0.25		0.25
Library Custodian	0		0

# City of Yankton

## Adopted 2024 Budget Budgeted Positions

Department Name	2023 Regular Full-time	2023 Regular & Part-time	2024 Regular Full-time	2024 Regular & Appointed Part-time
<b>Fire Department</b>				
Fire Chief	1		1	
Fire Marshal	1		1	
First Assistant Chief		1		1
<b>Parks, Recreation &amp; City Events</b>				
Prk, Rec, & Events Director	1		1	
Parks & Grounds Super	1		0	
Parks & Sports Field Manager	1		1	
Senior Grounds Maint Worker	0		1	
Grounds Maint Worker	6		5	
Urban Forestry / Horticulture	2		2	
Secretary	1		1	
Recreation & Events Manager	0.25		0.25	
<b>Marne Creek</b>				
Senior Grounds Maint Worker	0		1	
Grounds Maint Worker	2		1	
<b>Summit Activities Ctr</b>				
Recreation & Events Manager	0.75		0.75	
Recreation Coordinator	1		1	
Office Specialist	1		1	
Receptionist	1		1	
<b>Golf Course</b>				
Golf Pro/Manager	0		0	
Golf Operations Manager	0		0	
Golf Operations Ass. Mngr	0		0	
Golf Course Superintendent	0		0	
Assistant Grounds Mnt.	0		0	
<b>Water</b>				
Environmental Srvs Director	0.5		0.5	
Wtr Distr/WW Collec Super	0.5		0.5	
Water Plant Superintendent	1		1	
Water Plant Supervisor	1		1	
Sr. Water Plant Operators	2		2	
Water Meter Technician	0		0	
Wtr Distr/WW Collec Operat	3		3	
Water Plant Operator	2		2	

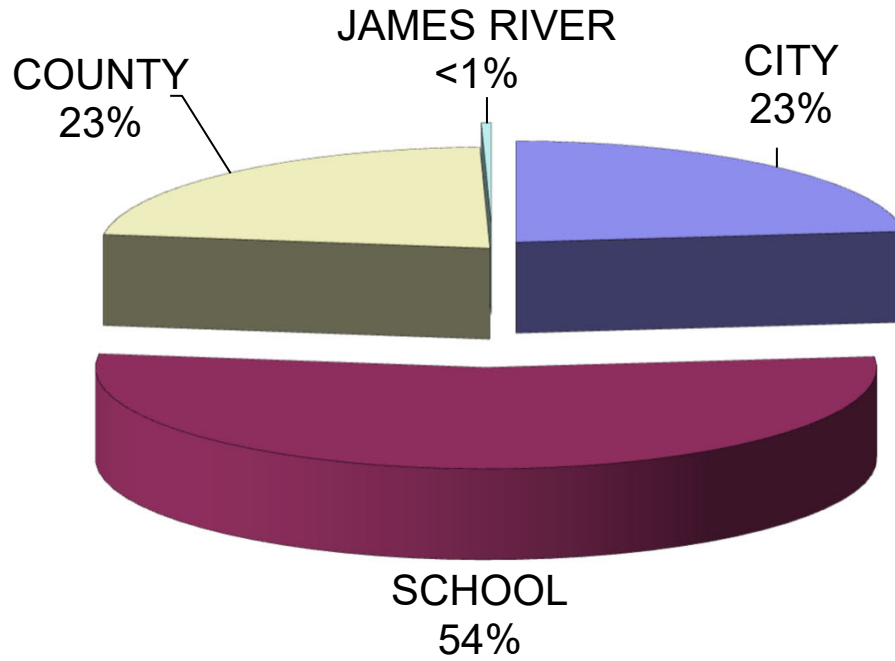
Department Name	2023 Regular Full-time	2023 Regular & Part-time	2024 Regular Full-time	2024 Regular & Appointed Part-time
<b>Wastewater</b>				
Environmental Srvs Director	0.5		0.5	
Wtr Distr/WW Collec Super	0.5		0.5	
WW Plant Superintendent	1		1	
WW Plant Supervisor	1		1	
WW Plant Operator	2	2	2	2
Sr WW Lab Technician	1		1	
Sr WW Plant Operator	1		1	
<b>Cemetery</b>				
Spaces and Places Manager	1		1	
<b>Solid Waste</b>				
Sr. Sanitation Truck Operator	2.75		2.75	
Sanitation Truck Operator	4.25		4.25	
<b>Jt Pwrs/Trans Station</b>				
Office Specialist	1.66		1.66	
Transfer Station Superintenden	1		1	
Transfer Station Truck Oper	1		1	
Transfer Station Attendant	2		2	
Sr. Sanitation Truck Operator	0.25		0.25	
Sanitation Truck Operator	0.75		0.75	
<b>Central Garage</b>				
Fleet Supervisor	1		1	
Fleet Mechanic	1		1	
<b>TOTAL</b>	<b>147</b>	<b>19</b>	<b>145</b>	<b>21</b>

# CITY OF YANKTON

## 2024 BUDGET OVERVIEW

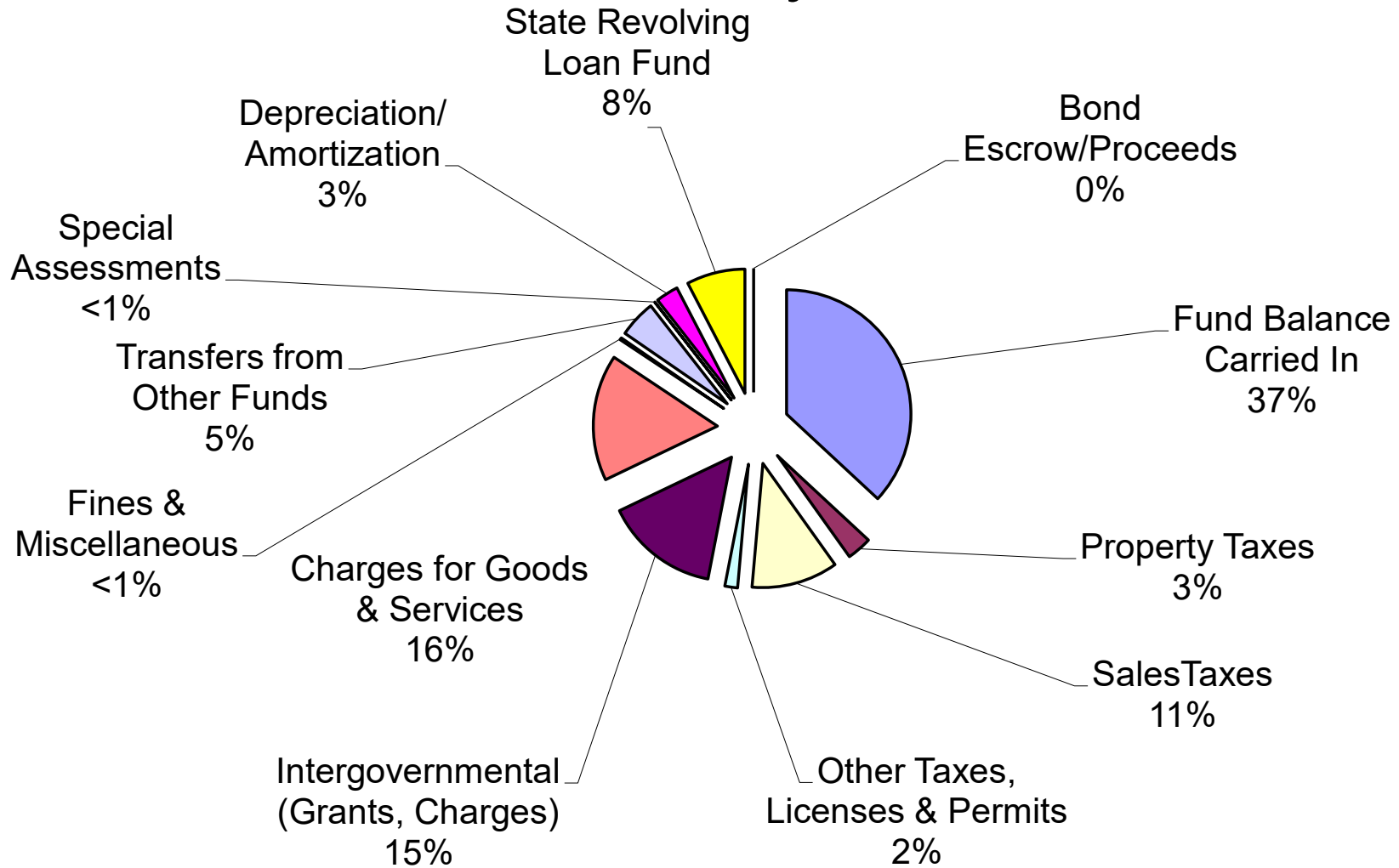
Revenue Sources	FUNDS					Total
	General	Special Revenue	Capital Projects	Enterprise, Water, Wastewater, Solid Waste, Golf	Internal Service	
Fund Balance Carried In	\$4,205,615	\$2,040,693	\$11,430,257	\$27,001,024	(\$15,442)	\$44,662,147
Property Taxes	\$3,261,774	\$0	\$655,478	\$0	\$0	\$3,917,252
Sales Taxes	\$7,294,699	\$833,337	\$5,503,018	\$0	\$0	\$13,631,054
Other Taxes, Licenses & Permits	\$1,830,815	\$140,080	\$0	\$0	\$0	\$1,970,895
Intergovernmental (Grants, Charges)	\$704,874	\$410,495	\$571,361	\$16,281,550	\$0	\$17,968,280
Charges for Goods & Services	\$2,398,354	\$1,000,005	\$0	\$15,266,365	\$1,217,190	\$19,881,914
Fines & Miscellaneous	\$63,500	\$179,665	\$10,000	\$71,701	\$0	\$324,866
Transfers from Other Funds	\$282,534	\$5,286,942	\$280,991	\$0	\$0	\$5,850,467
Special Assessments	\$0	\$44,600	\$0	\$0	\$0	\$44,600
Depreciation/Amortization	\$0	\$0	\$0	\$3,528,105	\$0	\$3,528,105
State Revolving Loan Fund	\$0	\$0	\$0	\$9,218,653	\$0	\$9,218,653
Bond Escrow/Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue Sources</b>	<b>\$20,042,165</b>	<b>\$9,935,817</b>	<b>\$18,451,105</b>	<b>\$71,367,398</b>	<b>\$1,201,748</b>	<b>\$120,998,233</b>
<b>Expenditures Uses by Type</b>						
Personnel Services	\$9,292,540	\$3,212,071	\$0	\$2,899,830	\$209,916	\$15,614,357
Operating Expenses	\$3,762,937	\$2,629,285	\$998,149	\$9,565,926	\$944,274	\$17,900,571
Capital Expenditures	\$1,879,986	\$2,008,632	\$6,023,609	\$28,125,834	\$63,000	\$38,101,061
Bond Principal Payments	\$0	\$0	\$0	\$3,511,613	\$0	\$3,511,613
Transfers to Other Funds	\$5,106,702	\$47,562	\$722,646	\$131,392	\$0	\$6,008,302
<b>Total Expenditure Uses--Type</b>	<b>\$20,042,165</b>	<b>\$7,897,550</b>	<b>\$7,744,404</b>	<b>\$44,234,595</b>	<b>\$1,217,190</b>	<b>\$81,135,904</b>
<b>Expenditures Uses by Function</b>						
Public Works (Streets, Engineering, Airport)	\$5,133,494	\$680,000	\$6,219,283	\$0	\$1,217,190	\$13,249,967
General Government (Manager, Finance, Community Development, HR, MIS, Attorney, Commission)	\$2,961,592	\$0	\$0	\$0	\$0	\$2,961,592
Public Safety (Police, Fire, 911 / Dispatch)	\$5,466,922	\$1,039,182	\$0	\$0	\$0	\$6,506,104
Culture/Recreation (Library, Parks, SAC, Golf)	\$944,855	\$5,133,456	\$373,697	\$206,655	\$0	\$6,658,663
Utilities (Water, Wastewater, Solid Waste)	\$0	\$0	\$0	\$43,896,548	\$0	\$43,896,548
Other (Special Approp., Transfers, Contingencies)	\$5,535,302	\$1,044,912	\$1,151,424	\$131,392	\$0	\$7,863,030
<b>Total Expenditure Uses--Function</b>	<b>\$20,042,165</b>	<b>\$7,897,550</b>	<b>\$7,744,404</b>	<b>\$44,234,595</b>	<b>\$1,217,190</b>	<b>\$81,135,904</b>

# 2024 Adopted Budget Mill Levy 2023 Payable in 2024



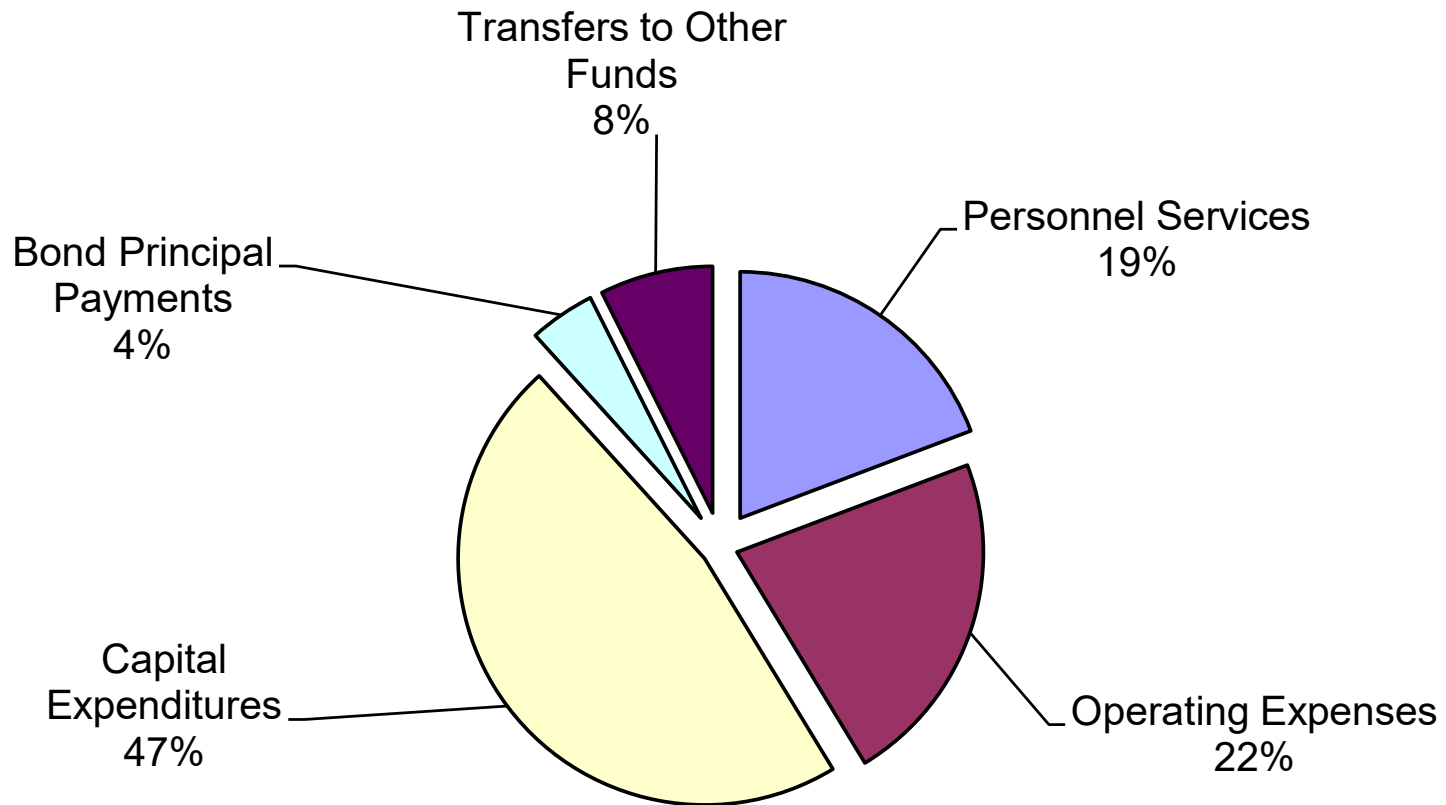
# 2024 ADOPTED BUDGET

## Revenues by Sources



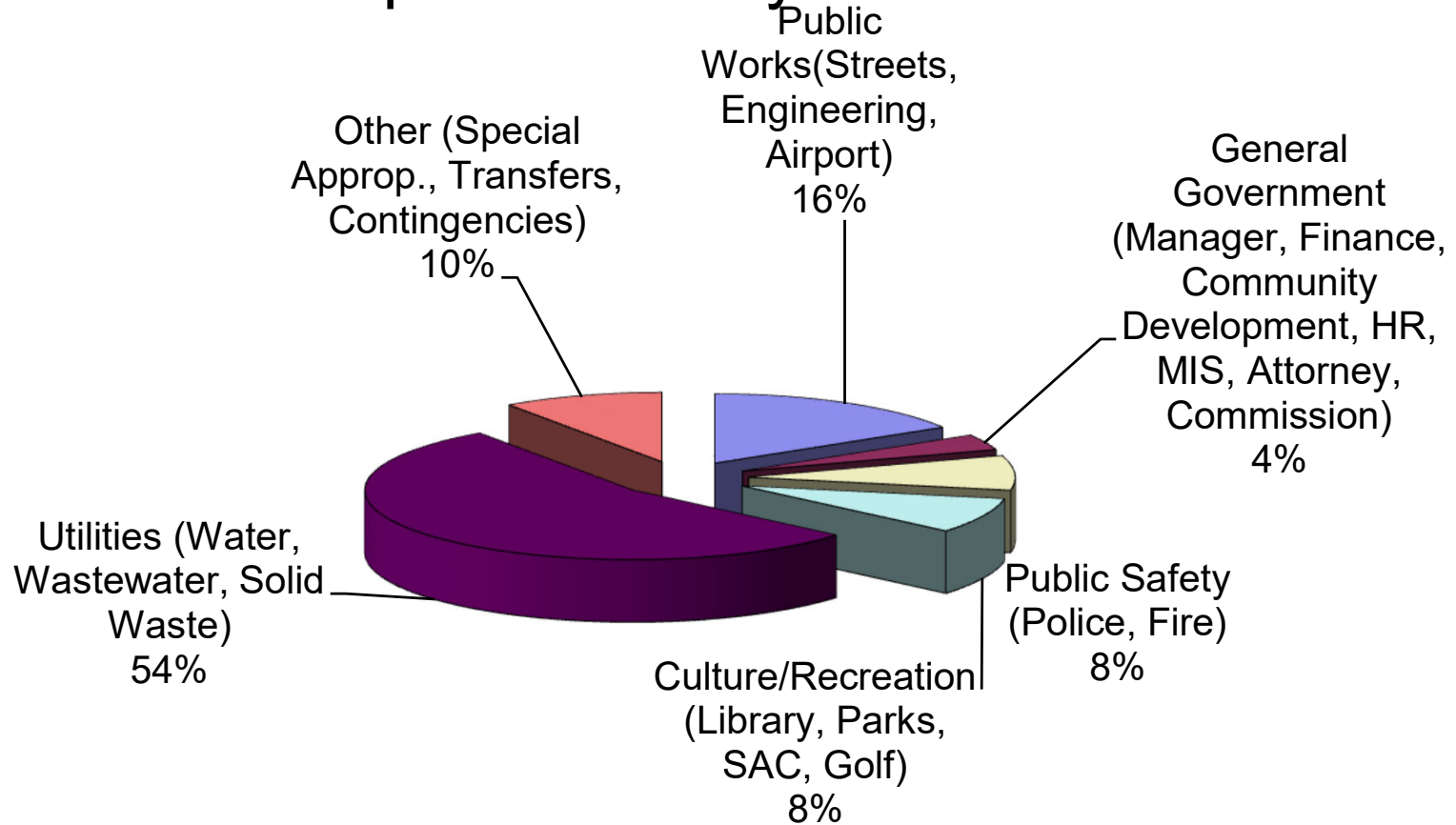
# 2024 ADOPTED BUDGET

## Expenditures by Type



# 2024 ADOPTED BUDGET

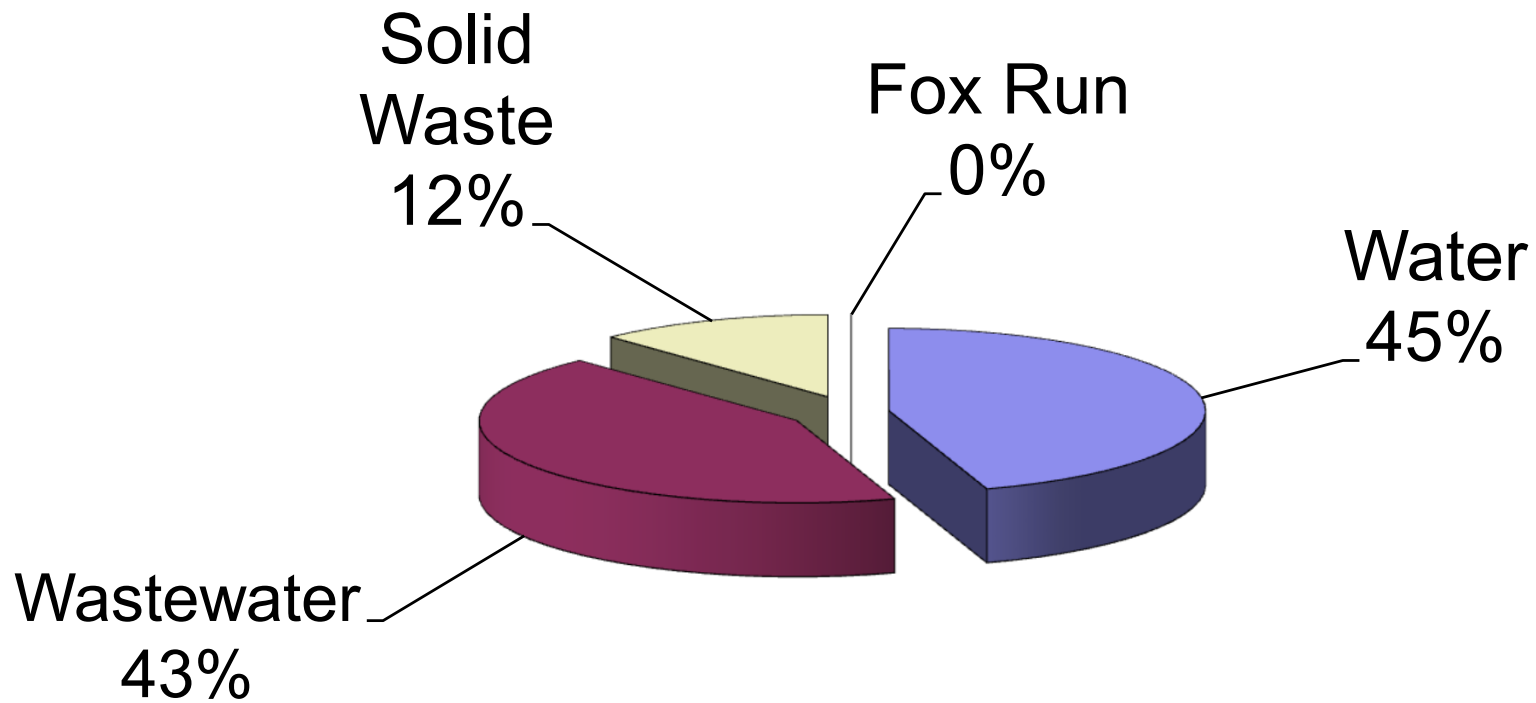
## Expenditures by Function





# 2024 ADOPTED BUDGET

## Billing and Administration



# City of Yankton

ADOPTED 2024 BUDGET

Administration

## Calculation of Administration Charges to Enterprise

Department	Budget Amount	Percent to General	Percent to Enterprise	Amount to General	Amount to Enterprise	
City Commission	\$195,258	45%	55%	\$87,866	\$107,392	
City Manager's Office	\$290,933	45%	55%	\$130,920	\$160,013	
City Attorney	\$124,157	45%	55%	\$55,871	\$68,286	
Finance Office	\$804,140	30%	70%	\$241,242	\$562,898	
Information Services	\$559,376	45%	55%	\$251,719	\$307,657	
Community Development	\$713,661	45%	55%	\$321,147	\$392,514	
Engineering Office	\$769,749	35%	65%	\$269,412	\$500,337	
City Hall	\$460,062	45%	55%	\$207,028	\$253,034	
Parks & Recreation	\$2,162,425	75%	25%	\$1,621,819	\$540,606	
<b>Total</b>	<b>\$6,079,761</b>			<b>\$3,187,024</b>	<b>\$2,892,737</b>	<b>\$1,457,566</b>

## Calculation of Cost Allocation to Enterprise Funds

Department	Revenue	% of Total Revenue	% based on fixed percentage	Amount of Admin	City Clean up week	Amount Charged
Water	\$7,823,634	56.70%	45.00%	\$655,905	\$0	\$721,496
Wastewater	\$4,406,833	31.94%	43.00%	\$626,754	\$0	\$689,429
Solid Waste	\$1,471,748	10.67%	12.00%	\$174,908	\$80,000	\$280,399
Fox Run	\$96,650	0.70%	0.00%	\$0	\$0	\$0
<b>Total</b>	<b>\$13,798,865</b>	<b>100%</b>	<b>100%</b>	<b>\$1,457,567</b>	<b>\$80,000</b>	<b>\$1,691,324</b>



ACTUAL VALUE OF HOME = \$100,000

To determine City tax liability multiply taxable valuation by adopted mill levy  
 $\$100,000 \times .9067^* \times .00421 = 381.72$

TAXABLE VALUATION: \$90,670 (\$100,000 x .9067)  
 CITY TAX LIABILITY: \$381.72

MONTHLY EXPENSE FOR CITY SERVICES

To determine the monthly expense for City services, divide tax liability by 12 months  
 $\$381.72 \div 12 = \$31.81$  per month

\* 2021 valuation 90.67% of full and true value

VALUE OF YOUR CITY OF YANKTON DOLLAR

The following list represents a sampling of the City services provided for the \$31.81 per month:

- |                        |                     |
|------------------------|---------------------|
| Fire Protection        | Public Works        |
| Police Protection      | Municipal Airport   |
| Street Marking         | Building Inspection |
| Street Maintenance     | Municipal Band      |
| Street Lighting        | Public Library      |
| Street Sweeping        | Snow Removal        |
| Senior Citizens Center | Swimming Pool       |
| Animal Control         | Recreation Programs |

For comparison purposes, the following items denote common monthly expenses for a Yankton family:

- \* Two 16 gallon tanks of unleaded self-serve fuel at \$3.30 per gallon would cost \$105.60.
- \* Four gallons of 2% milk at 3.89 per gallon would cost \$15.56.
- \* Digital cable television service would cost the consumer \$61.90 per month.
- \* Basic cell phone/smartphone line access and unlimited data service charges for one phone is \$80.00 per month. This does not include the monthly or retail price of the phone.
- \* An average residential electric bill of 800 kwh per month would cost \$135.58.

## Legal Debt Worksheet

				12-31-21		
				Assessed Value		
		Total Munic Assd Value	\$	1,170,377,820.00	Addit. 10% Debt Marg.	
		5% Legal Debt Margin	\$	58,518,891.00	\$	117,037,782.00
Issuance	Mature	Outstanding Balance 12-31-22				
Sales Tax Rev. Refunding Bonds Series 2019 (\$1,815,000 @ 2.47%)	2029	\$	1,321,572.40	\$	1,321,572.40	
SRF Waste Water Loan #3 (\$6,130,000 @ 3.5%)	2023	\$	416,820.63			
Waste Water Loan #4 (\$3,330,000 @ 3.3%)	2034	\$	2,834,442.66			
Sub-total				\$	3,251,263.29	
SRF Water Loan #1 (\$3,460,000 @ 3.5%)	<del>2023</del>	\$	-			
SRF Water Loan #2 (881,430.53 @ 3.25%)	<del>2029</del>	\$	-			
SRF Water Loan #3 (\$3,000,000 @ 3.25%)	<del>2031</del>	\$	-			
SRF Water Loan #4 (\$1,980,000 @ 3%)	<del>2031</del>	\$	-			
				\$	-	
Water Loan #5 (\$12,850,000 @3%/\$1m. Pc. Forgiv./ 30 years) Col. Well	2046			\$	10,282,469.20	
Water Loan #6 (\$37,000,000 @2.25%/30 years) Trtmnt. Plant	2048			\$	33,578,081.49	
Sub-total						
Transfer Station Loan #1 (\$285,000 @ 3%)	2025	\$	46,418.29			
Transfer Station Loan #2 (\$75,000 @ 3%)	2026	\$	15,207.54			
Transfer Station Loan #3 (\$450,000 @ 2.25%/ten years)	2027	\$	208,399.45			
Sub-total				\$	270,025.28	
Solid Waste Loan #1 (\$574,500 @ 2% / 10 Years)	2028	\$	300,350.57	\$	300,350.57	
2018 Fire Stat. Refunding Cert.of Part. (\$1,590,000 @ 2.41 Avg. %)	2028	\$	890,000.00	\$	890,000.00	
2019 Huether Fam.Aqu.Cntr Cert.of Participation (\$14,000,000 @ 2.91%)	2039	\$	12,457,296.68	\$	12,457,296.68	
Total Legal Debt				\$	18,490,508.22	\$ 43,860,550.69
Additional Debt Available				\$	40,028,382.78	\$ 73,177,231.31

**City of Yankton**  
Adopted 2024 Budget

ANALYSIS OF CASH BALANCE, REVENUES, TRANSFERS  
EXPENDITURES, AND APPROPRIATIONS FOR GENERAL FUND

**Fund: General**

ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
Beginning Balance 1-1	\$7,730,095	\$10,588,687	\$11,125,536	\$2,321,860	\$9,848,458	\$9,848,458	\$4,205,615
<b>Revenues:</b>							
Current Property Taxes	\$2,760,065	\$2,846,492	\$2,924,407	\$3,189,797	\$1,666,480	\$3,092,014	\$3,184,774
Other Taxes	\$7,272,385	\$7,895,057	\$8,446,915	\$8,392,372	\$2,344,787	\$8,724,709	\$8,867,742
Licenses & Permits	\$450,249	\$429,590	\$365,255	\$333,507	\$95,984	\$384,707	\$334,772
Intergovernmental Revenues	\$4,067,082	\$1,035,461	\$1,052,677	\$793,829	\$390,722	\$796,088	\$704,874
Charges for Goods & Services	\$2,148,709	\$2,407,736	\$2,192,953	\$2,338,429	\$1,017,803	\$2,402,169	\$2,398,354
Fines & Forfeits	\$6,294	\$4,334	\$4,520	\$4,600	\$2,626	\$5,000	\$4,500
Miscellaneous	\$222,892	\$281,801	\$450,374	\$59,000	\$205,606	\$207,270	\$59,000
<b>Total Revenue</b>	<b>\$16,927,676</b>	<b>\$14,900,471</b>	<b>\$15,437,101</b>	<b>\$15,111,534</b>	<b>\$5,724,008</b>	<b>\$15,611,957</b>	<b>\$15,554,016</b>
Transfers In	\$152,965	\$168,476	\$208,512	\$277,750	\$65,696	\$282,539	\$282,534
Due To / Due From Other Funds	(\$49,031)	(\$4)	\$0	\$0	\$0	\$0	\$0
<b>Total Funds Available</b>	<b>\$24,761,705</b>	<b>\$25,657,630</b>	<b>\$26,771,149</b>	<b>\$17,711,144</b>	<b>\$15,638,162</b>	<b>\$25,742,954</b>	<b>\$20,042,165</b>
Transfers Out	\$3,874,376	\$3,739,378	\$5,891,079	\$7,027,770	\$2,374,682	\$6,035,695	\$5,106,702
Expenditures/Appropriations	\$10,298,642	\$10,792,716	\$11,031,612	\$15,854,371	\$5,015,567	\$15,501,644	\$14,935,463
<b>Total Funds Committed</b>	<b>\$14,173,018</b>	<b>\$14,532,094</b>	<b>\$16,922,691</b>	<b>\$22,882,141</b>	<b>\$7,390,249</b>	<b>\$21,537,339</b>	<b>\$20,042,165</b>
Ending Balance 12-31	\$10,588,687	\$11,125,536	\$9,848,458	(\$5,170,997)	\$8,247,913	\$4,205,615	\$0



**City of Yankton**  
**Adopted 2024 Budget**

**Fund: General**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 31xx	Property Tax Current	\$2,760,065	\$2,846,492	\$2,924,407	\$3,189,797	\$1,666,480	\$3,092,014	\$3,184,774
101 31xx	Property Tax All Prior	\$21,232	\$20,282	\$19,522	\$17,000	\$10,749	\$17,000	\$17,000
102 3128	Fire Premium	\$0	\$0	\$58,708	\$0	\$0	\$60,000	\$60,000
101 3140	General Sales and Use Tax	\$5,768,644	\$6,377,194	\$6,876,602	\$6,879,329	\$1,615,691	\$7,151,666	\$7,294,699
101 3150	Yankton Road Tax	\$428,894	\$432,017	\$429,442	\$432,000	\$237,316	\$432,000	\$432,000
101 3155	Fire Station Opt-Out	\$172,720	\$175,250	\$175,017	\$175,000	\$20,805	\$175,000	\$175,000
101 3156	HFAC Opt-Out	\$876,978	\$882,360	\$882,829	\$884,043	\$459,258	\$884,043	\$884,043
101 3190	Pen. & Int. on Delinquent Tax	\$3,917	\$7,954	\$4,795	\$5,000	\$968	\$5,000	\$5,000
	Subtotal Taxes	\$10,032,450	\$10,741,549	\$11,371,322	\$11,582,169	\$4,011,267	\$11,816,723	\$12,052,516
101 3210	Liquor Licenses	\$126,575	\$53,515	\$56,235	\$46,000	\$9,880	\$46,000	\$46,000
101 3220	Other Licenses	\$27,578	\$38,422	\$32,661	\$25,000	\$3,226	\$25,000	\$25,000
101 3230	Permits	\$78,987	\$88,876	\$77,580	\$50,000	\$16,759	\$100,000	\$50,000
101 3231	Zoning Fees	\$825	\$425	\$350	\$300	\$0	\$300	\$300
101 3232	Storm Water Permit Fee	\$2,160	\$2,270	\$2,572	\$1,100	\$145	\$2,000	\$2,000
101 3233	Golf Car Permits	\$825	\$950	\$675	\$275	\$575	\$575	\$275
101 3240	Cable TV Franchise	\$191,847	\$222,507	\$166,952	\$190,000	\$52,905	\$190,000	\$190,000
101 3241	Tower Lease	\$21,452	\$22,625	\$28,230	\$20,832	\$12,494	\$20,832	\$21,197
	Subtotal Licenses & Permits	\$450,249	\$429,590	\$365,255	\$333,507	\$95,984	\$384,707	\$334,772
101 3311	FEMA	\$32,869	\$0	\$0	\$0	\$0	\$0	\$0
101 3313	CARES Covid Recovery Fund	\$3,147,057	\$13,000	\$32,000	\$0	\$0	\$0	\$0
102 3314	ARPA Covid Funding	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0
101 3340	FEMA State	\$4,382	\$0	\$0	\$0	\$0	\$0	\$0
101 3341	Mosquito Abatement Grant	\$10,500	\$10,645	\$10,214	\$5,000	\$0	\$5,000	\$5,000
101 3342	Library Grant	\$0	\$0	\$0	\$0	\$0	\$46,000	\$0
101 3345	COPS Grant	\$16,996	\$41,687	\$51,315	\$50,000	\$14,317	\$15,002	\$0
101 3348	GOED Relocation Grant	\$0	\$0	\$0	\$0	\$4,000	\$4,000	\$0
101 3349	Homeland Security Grant	\$49,328	\$14,405	\$5,560	\$0	\$0	\$0	\$0
101 3352	Bulletproof Partnership Grant	\$2,244	\$4,488	\$2,104	\$4,000	\$0	\$1,700	\$2,000
101 3353	Traffic Enforcement Grant	\$0	\$0	\$0	\$2,920	\$0	\$2,920	\$0
101 3354	Police Grant	\$237	\$8,137	\$10,066	\$38,051	\$595	\$38,051	\$3,880
101 3359	Fire Grant	\$0	\$0	\$0	\$95,000	\$0	\$0	\$95,000
101 3361	Liquor Tax Reversions	\$104,373	\$106,209	\$107,115	\$88,000	\$24,798	\$88,000	\$88,000
101 3362	Amusement Machine Fees	\$1,752	\$12	\$0	\$0	\$0	\$0	\$0
101 3363	State Road Aid	\$299,011	\$307,397	\$307,903	\$235,000	\$116,645	\$235,000	\$235,000
101 3366	Housing Authority Admin.	\$101,562	\$129,632	\$85,878	\$57,130	\$40,200	\$57,130	\$57,130
101 3372	10% Motor Vehicle Licenses	\$132,439	\$137,318	\$135,176	\$120,000	\$48,316	\$120,000	\$120,000
101 3373	Bank Franchise Fee	\$82,585	\$109,135	\$118,342	\$40,633	\$112,903	\$112,903	\$40,633
101 3374	County Share of Senior Citizens	\$39,291	\$27,070	\$39,444	\$34,992	\$5,558	\$34,992	\$35,128
101 3375	County Share of Airport Operations	\$10,000	\$7,500	\$7,500	\$5,000	\$5,000	\$5,000	\$5,000
101 3380	County Share of Library Budget	\$15,000	\$15,000	\$15,000	\$12,000	\$0	\$12,000	\$12,000
101 3384	County Reimbursement Emergency Equipme	\$0	\$0	\$0	\$0	\$215	\$215	\$0
101 3385	E911 Funds	\$0	\$82,585	\$0	\$0	\$0	\$0	\$0
101 3390	Yankton School District - Police	\$17,456	\$21,241	\$25,060	\$6,103	\$18,175	\$18,175	\$6,103
	Subtotal Intergvt. Revenues	\$4,067,082	\$1,035,461	\$1,052,677	\$793,829	\$390,722	\$796,088	\$704,874

**City of Yankton**  
**Adopted 2024 Budget**

**Fund: General**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 3410	Billing and Admin to Enterprise	\$1,614,445	\$1,614,445	\$1,614,445	\$1,691,324	\$861,838	\$1,691,324	\$1,691,324
101 3421	Insurance Reports	\$701	\$579	\$777	\$600	\$192	\$600	\$600
101 3423	Kennel Fees	\$66	\$91	\$23	\$175	\$9	\$100	\$100
101 3429	Volunteer Premium	\$0	\$0	\$0	\$0	\$0	\$60,000	\$60,000
101 3430	Eng. & Admin. Special Projects	\$173,740	\$142,169	\$1,427	\$140,000	\$1,280	\$140,000	\$140,000
101 3432	Assessments - Code Enforcement	\$6,502	\$9,878	\$24,976	\$2,500	\$1,920	\$2,500	\$2,500
101 3434	Assessment Roll-Interest	\$672	\$682	\$202	\$20	\$0	\$20	\$20
101 3436	Equipment & Material Chg-Enterprise	\$96,737	\$116,991	\$131,475	\$20,000	\$12,620	\$20,000	\$20,000
101 3437	Equip & Material Chg - Streets	\$57,607	\$230,159	\$0	\$200,000	\$0	\$200,000	\$200,000
101 3438	Equip & Labor Chg - Police	\$0	\$1,888	\$376	\$0	\$0	\$0	\$0
101 3443	Airport Building Rental	\$24,399	\$19,113	\$24,011	\$16,000	\$19,121	\$19,121	\$16,000
101 3444	Airport Land Rental	\$30,047	\$33,130	\$34,516	\$33,000	\$27,036	\$33,000	\$33,000
101 3445	City Airport Fuel Sales	\$128,891	\$217,739	\$335,303	\$215,000	\$82,428	\$215,000	\$215,000
101 3446	Airport Self Fuel	\$110	\$418	\$550	\$500	\$400	\$500	\$500
101 3448	Airport - Other Taxable	\$138	\$55	\$154	\$500	\$0	\$500	\$500
101 3451	Non-Resident Library Cards	\$7,500	\$9,960	\$10,540	\$8,500	\$4,280	\$8,500	\$8,500
101 3452	Library A.V. Fees	\$85	\$330	\$108	\$500	\$0	\$500	\$500
101 3453	Library Long or (Short)	\$3	(\$28)	(\$3)	\$10	\$0	\$10	\$10
101 3454	Sale of Withdrawn Items	\$140	\$461	\$381	\$200	\$160	\$200	\$200
101 3455	Other - Library Revenues	\$327	\$1,410	\$787	\$1,500	\$804	\$1,500	\$1,500
101.3456	PC Printing	\$2,703	\$4,713	\$6,437	\$6,000	\$3,019	\$6,000	\$6,000
101 3490	Sale of Materials	\$0	\$22	\$0	\$100	\$2	\$100	\$100
101 3491	Other Non-Taxable	\$3,896	\$3,531	\$6,468	\$2,000	\$2,694	\$2,694	\$2,000
	<b>Subtotal for Goods and Services</b>	<b>\$2,148,709</b>	<b>\$2,407,736</b>	<b>\$2,192,953</b>	<b>\$2,338,429</b>	<b>\$1,017,803</b>	<b>\$2,402,169</b>	<b>\$2,398,354</b>
101 3510	Court Fines	\$4,226	\$1,643	\$3,158	\$1,600	\$878	\$3,000	\$3,000
101 3511	Parking Fines	\$1,820	\$2,279	\$715	\$2,500	\$1,418	\$1,500	\$1,000
101 3520	Library Fines	\$248	\$412	\$647	\$500	\$330	\$500	\$500
	<b>Subtotal Fines</b>	<b>\$6,294</b>	<b>\$4,334</b>	<b>\$4,520</b>	<b>\$4,600</b>	<b>\$2,626</b>	<b>\$5,000</b>	<b>\$4,500</b>
101 3610	Interest	\$56,220	\$38,863	\$214,049	\$40,000	\$139,236	\$140,000	\$40,000
101 3612	Sale of Fixed Assets	\$103,253	\$163,470	\$138,750	\$10,000	\$11,100	\$11,100	\$10,000
101 3615	Misc Reimbursements	\$26,607	\$25,402	\$51,522	\$4,000	\$18,254	\$18,254	\$4,000
101 3640	Compensation for Loss & Damage	\$27,983	\$51,949	\$39,615	\$3,000	\$29,996	\$30,000	\$3,000
101 3641	Library Comp for Loss & Damage	\$973	\$1,527	\$1,538	\$1,500	\$604	\$1,500	\$1,500
101 3660	Private Donations	\$7,856	\$590	\$4,900	\$500	\$6,416	\$6,416	\$500
	<b>Subtotal Miscellaneous</b>	<b>\$222,892</b>	<b>\$281,801</b>	<b>\$450,374</b>	<b>\$59,000</b>	<b>\$205,606</b>	<b>\$207,270</b>	<b>\$59,000</b>
101 3923	From BBB	\$0	\$15,000	\$55,000	\$30,000	\$0	\$35,000	\$30,000
101 3927	From 911 Fund / Dispatch	\$0	\$0	\$0	\$94,031	\$0	\$94,031	\$98,954
101 3928	From BID Fund (Administration)	\$2,227	\$2,738	\$2,774	\$2,981	\$0	\$2,770	\$2,842
101 3950	From Capital Projects (GIS)	\$19,346	\$19,346	\$19,346	\$19,346	\$0	\$19,346	\$19,346
101 3960	From Utilities Promotion	\$131,392	\$131,392	\$131,392	\$131,392	\$65,696	\$131,392	\$131,392
	<b>Subtotal Other Sources</b>	<b>\$152,965</b>	<b>\$168,476</b>	<b>\$208,512</b>	<b>\$277,750</b>	<b>\$65,696</b>	<b>\$282,539</b>	<b>\$282,534</b>
	<b>Total General Fund</b>	<b>\$17,080,641</b>	<b>\$15,068,947</b>	<b>\$15,645,613</b>	<b>\$15,389,284</b>	<b>\$5,789,704</b>	<b>\$15,894,496</b>	<b>\$15,836,550</b>

**CITY COMMISSION AND MAYOR**  
**ACCOUNT #101-101**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The City Commission is elected to set the general direction of City policy. The City Commission legislates by the passage of ordinances and resolutions. In addition, the Commission provides for the City's long-term planning.

**DEPARTMENT PERSONNEL:** 9 part-time Commissioners. Three are elected each year for three-year terms. The Commission elects a Mayor from within its ranks to preside at City Commission meetings.



**City of Yankton**  
Adopted 2024 Budget

Fund: <b>General</b>		Function: <b>General Government</b>				Activity: <b>City Commission</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 101 102	Temp. Salaries & Wages	\$45,348	\$56,237	\$58,292	\$60,647	\$31,998	\$60,647	\$62,315
101 101 111	OASI	\$3,469	\$4,302	\$4,459	\$4,639	\$2,448	\$4,639	\$4,767
101 101 131	Worker's Compensation	\$185	\$125	\$160	\$314	\$0	\$314	\$345
101 101 133	Unemployment Insurance	\$0	\$0	\$0	\$290	\$6	\$290	\$319
101 101 141	Employee Committee	\$7,704	\$250	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal Personnel Services</b>	<b>\$56,706</b>	<b>\$60,914</b>	<b>\$62,911</b>	<b>\$65,890</b>	<b>\$34,452</b>	<b>\$65,890</b>	<b>\$67,746</b>
101 101 201	Insurance	\$20,770	\$18,349	\$13,986	\$21,193	\$14,691	\$21,193	\$23,312
101 101 202	Professional Services	\$35,288	\$61,270	\$52,233	\$35,000	\$3,009	\$35,000	\$50,000
101 101 203	Audit	\$8,474	\$10,177	\$21,481	\$25,000	\$6,610	\$25,000	\$30,000
101 101 211	Publishing	\$4,759	\$7,218	\$7,552	\$9,000	\$2,272	\$9,000	\$9,000
101 101 232	Office Supplies	\$198	\$611	\$0	\$1,000	\$1,120	\$1,120	\$1,000
101 101 233	Printing & Binding	\$0	\$806	\$0	\$500	\$0	\$500	\$500
101 101 234	Copies	\$1,765	\$0	\$0	\$3,000	\$0	\$3,000	\$3,000
101 101 235	Subscriptions & Publications	\$0	\$0	\$0	\$200	\$0	\$200	\$200
101 101 255	COVID Expense	\$28,252	\$0	\$0	\$0	\$0	\$0	\$0
101 101 261	Membership Dues	\$9,515	\$8,408	\$8,836	\$5,000	\$0	\$5,000	\$5,000
101 101 265	Conference & Meetings	\$681	\$538	\$374	\$6,000	\$261	\$6,000	\$5,000
101 101 267	Expense Allowance	\$0	\$0	\$0	\$500	\$0	\$500	\$500
	<b>Subtotal Other Current Expenditure</b>	<b>\$109,702</b>	<b>\$107,377</b>	<b>\$104,462</b>	<b>\$106,393</b>	<b>\$27,963</b>	<b>\$106,513</b>	<b>\$127,512</b>
101 101 355	COVID Capital Expense	\$132,918	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal Capital Expenditures</b>	<b>\$132,918</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Expenditures</b>	<b>\$299,326</b>	<b>\$168,291</b>	<b>\$167,373</b>	<b>\$172,283</b>	<b>\$62,415</b>	<b>\$172,403</b>	<b>\$195,258</b>

<p style="text-align: center;"><b>CITY MANAGER</b> <b>ACCOUNT #101-102</b></p>
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**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The City Manager's Office serves as the information center for the City, both within the organization and for the citizens of Yankton. The City Manager implements City Commission policy and other directives in accordance with South Dakota Codified Law (SDCL 9-10-15).

**DEPARTMENT PERSONNEL:** City Manager and 1 Administrative Assistant.

**City of Yankton**  
Adopted 2024 Budget

Fund: **General** Function: **General Government** Activity: **City Manager**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 102 101	Regular Salaries & Wages	\$263,807	\$175,683	\$173,114	\$189,366	\$91,101	\$189,366	\$194,574
101 102 102	Temp. Salaries & Wages	\$1,500	\$0	\$0	\$3,000	\$0	\$3,000	\$3,000
101 102 103	Overtime Wages	\$452	\$3,496	\$2,715	\$1,000	\$94	\$1,000	\$1,000
101 102 111	OASI	\$19,242	\$13,578	\$13,101	\$14,792	\$6,976	\$14,792	\$15,191
101 102 121	Retirement	\$15,338	\$10,751	\$10,550	\$14,277	\$5,472	\$14,277	\$14,668
101 102 131	Worker's Compensation	\$707	\$346	\$440	\$1,321	(\$9)	\$484	\$532
101 102 132	Group Insurance	\$22,115	\$14,280	\$13,121	\$19,712	\$7,632	\$19,712	\$22,077
101 102 133	Unemployment Insurance	\$170	\$83	\$151	\$290	\$134	\$166	\$183
	<b>Subtotal Personnel Services</b>	<b>\$323,331</b>	<b>\$218,217</b>	<b>\$213,192</b>	<b>\$243,758</b>	<b>\$111,400</b>	<b>\$242,797</b>	<b>\$251,225</b>
101 102 201	Insurance	\$505	\$508	\$495	\$644	\$520	\$644	\$708
101 102 202	Professional Services	\$19,238	\$5,528	\$1,451	\$15,000	\$101	\$15,000	\$15,000
101 102 211	Publishing	\$0	\$0	\$0	\$4,000	\$0	\$4,000	\$4,000
101 102 221	Rep. & Maintenance-Equipment	\$0	\$0	\$0	\$500	\$0	\$500	\$500
101 102 231	Postage	\$270	\$395	\$283	\$1,000	\$131	\$1,000	\$1,000
101 102 232	Office Supplies	\$1,812	\$546	\$2,110	\$1,500	\$38	\$1,500	\$1,500
101 102 233	Printing & Binding	\$0	\$0	\$0	\$400	\$0	\$400	\$400
101 102 234	Copies	\$1,500	\$2,223	\$0	\$1,250	\$0	\$1,250	\$1,000
101 102 235	Subscriptions & Publications	\$267	\$357	\$148	\$500	\$149	\$500	\$500
101 102 255	COVID Expense	\$207	\$0	\$0	\$2,500	\$0	\$2,500	\$0
101 102 261	Membership Dues	\$1,203	\$325	\$200	\$1,500	\$325	\$1,500	\$1,500
101 102 262	Mileage	\$4,800	\$4,800	\$4,800	\$5,000	\$2,400	\$5,000	\$5,000
101 102 264	Learning	\$10	\$0	\$0	\$1,500	\$0	\$1,500	\$1,500
101 102 265	Conference & Meetings	\$90	\$1,294	\$2,041	\$5,000	\$81	\$5,000	\$5,000
101 102 271	Telephone	\$3,531	\$2,284	\$2,182	\$3,500	\$317	\$3,500	\$1,100
	<b>Subtotal Other Current Expenditures</b>	<b>\$33,433</b>	<b>\$18,260</b>	<b>\$13,710</b>	<b>\$43,794</b>	<b>\$4,062</b>	<b>\$43,794</b>	<b>\$38,708</b>
101 102 350	Equipment	\$3,166	\$0	\$2,199	\$1,000	\$595	\$1,000	\$1,000
	<b>Subtotal Capital Expenditures</b>	<b>\$3,166</b>	<b>\$0</b>	<b>\$2,199</b>	<b>\$1,000</b>	<b>\$595</b>	<b>\$1,000</b>	<b>\$1,000</b>
	<b>Total Expenditures</b>	<b>\$359,930</b>	<b>\$236,477</b>	<b>\$229,101</b>	<b>\$288,552</b>	<b>\$116,057</b>	<b>\$287,591</b>	<b>\$290,933</b>

**CITY ATTORNEY**  
**ACCOUNT #101-103**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of the City Attorney is to serve as the legal consultant, advisor, and representative for the City of Yankton.

**DEPARTMENT PERSONNEL:** 1 City Attorney and 2 Assistant City Attorneys.

**City of Yankton**  
Adopted 2024 Budget

Fund: <b>General</b>		Function: <b>General Government</b>				Activity: <b>City Attorney</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 103 102	Temp. Salaries & Wages	\$62,293	\$63,122	\$66,474	\$78,311	\$32,931	\$78,311	\$82,411
101 103 111	OASI	\$4,765	\$4,829	\$5,085	\$5,991	\$2,519	\$5,991	\$6,304
101 103 131	Worker's Compensation	\$113	\$121	\$127	\$186	\$0	\$169	\$186
101 103 132	Group Insurance	\$0	\$0	\$35	\$35	\$35	\$35	\$35
101 103 133	Unemployment Insurance	\$47	\$43	\$61	\$211	\$71	\$201	\$221
	Subtotal Personnel Services	\$67,218	\$68,115	\$71,782	\$84,734	\$35,556	\$84,707	\$89,157
101 103 202	Professional Services	\$14,054	\$23,629	\$18,913	\$50,000	\$7,273	\$50,000	\$30,000
101 103 235	Subscriptions & Publications	\$1,956	\$2,250	\$2,588	\$2,000	\$1,488	\$2,000	\$5,000
	Subtotal Other Current Expenditures	\$16,010	\$25,879	\$21,501	\$52,000	\$8,761	\$52,000	\$35,000
	Total Expenditures	\$83,228	\$93,994	\$93,283	\$136,734	\$44,317	\$136,707	\$124,157

**FINANCE OFFICE**  
**ACCOUNT #101-104**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The primary mission of the Yankton Finance Department is to provide comprehensive and accurate financial services and records management in an efficient manner to ensure the delivery of high quality public services and accountability to its constituents.

**DEPARTMENT PERSONNEL:** 1 Finance Officer, 1 Deputy Finance Officer, 1 Lead Accountant, 1 Utility Customer Service Clerk, and 1 Accounting Clerk and 2 Generalists.

**City of Yankton**  
Adopted 2024 Budget

Fund: <b>General</b>		Function: <b>General Government</b>				Activity: <b>Finance Office</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 104 101	Regular Salaries & Wages	\$438,962	\$427,858	\$451,720	\$537,498	\$239,618	\$537,498	\$565,641
101 104 103	Overtime Wages	\$310	\$508	\$1,070	\$500	\$318	\$500	\$500
101 104 111	OASI	\$31,212	\$31,353	\$32,758	\$41,157	\$16,809	\$41,157	\$43,310
101 104 121	Retirement	\$25,767	\$25,665	\$26,934	\$32,280	\$13,900	\$32,280	\$33,968
101 104 131	Worker's Compensation	\$1,334	\$1,026	\$1,289	\$2,277	(\$25)	\$2,277	\$2,505
101 104 132	Group Insurance	\$52,288	\$49,478	\$45,353	\$83,455	\$25,698	\$83,455	\$93,470
101 104 133	Unemployment Insurance	\$353	\$305	\$489	\$802	\$476	\$600	\$660
	<b>Subtotal Personnel Services</b>	<b>\$550,226</b>	<b>\$536,193</b>	<b>\$559,613</b>	<b>\$697,969</b>	<b>\$296,794</b>	<b>\$697,767</b>	<b>\$740,054</b>
101 104 201	Insurance	\$881	\$917	\$894	\$1,033	\$939	\$1,033	\$1,136
101 104 202	Professional Services	\$22,747	\$21,611	\$14,244	\$25,000	\$11,608	\$25,000	\$20,000
101 104 204	Election	\$2,642	\$8,928	\$12,771	\$10,000	\$9,641	\$10,000	\$10,000
101 104 211	Publishing	\$79	\$605	\$509	\$135	\$66	\$135	\$600
101 104 221	Rep. & Maintenance-Equipment	\$0	\$48	\$90	\$400	\$0	\$400	\$200
101 104 231	Postage	\$2,241	\$2,005	\$1,902	\$2,900	\$1,167	\$2,900	\$2,500
101 104 232	Office Supplies	\$1,914	\$2,348	\$2,907	\$5,000	\$684	\$5,000	\$5,000
101 104 233	Printing & Binding	\$507	\$128	\$76	\$1,000	\$0	\$1,000	\$500
101 104 234	Copies	\$4,152	\$3,118	\$3,036	\$5,000	\$1,475	\$5,000	\$4,000
101 104 235	Subscriptions & Publications	\$50	\$0	\$278	\$2,000	\$0	\$2,000	\$500
101 104 261	Membership Dues	\$504	\$245	\$360	\$650	\$310	\$650	\$650
101 104 264	Learning	\$350	\$101	\$1,393	\$1,500	\$75	\$1,500	\$2,000
101 104 265	Conference & Meetings	\$0	\$366	\$214	\$500	\$0	\$500	\$500
101 104 271	Telephone	\$3,736	\$3,294	\$4,177	\$4,000	\$1,033	\$4,000	\$4,500
	<b>Subtotal Other Current Expenditures</b>	<b>\$39,803</b>	<b>\$43,714</b>	<b>\$42,851</b>	<b>\$59,118</b>	<b>\$26,998</b>	<b>\$59,118</b>	<b>\$52,086</b>
101 104 350	Equipment	\$2,578	\$0	\$82,700	\$1,000	\$2,045	\$2,045	\$12,000
	<b>Subtotal Capital Expenditures</b>	<b>\$2,578</b>	<b>\$0</b>	<b>\$82,700</b>	<b>\$1,000</b>	<b>\$2,045</b>	<b>\$2,045</b>	<b>\$12,000</b>
	<b>Total Expenditures</b>	<b>\$592,607</b>	<b>\$579,907</b>	<b>\$685,164</b>	<b>\$758,087</b>	<b>\$325,837</b>	<b>\$758,930</b>	<b>\$804,140</b>

**INFORMATION & TECHNOLOGY SERVICES**  
**ACCOUNT #101-105**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The vision of the department is to advance the City of Yankton through the effective deployment of information technology. The department is committed to improving the quality and types of services available cost effectively.

**DEPARTMENT PERSONNEL:** 1 Director of Information and Technology Services, 1 Communications & IT Systems Analyst, and 1 GIS Analyst.



**City of Yankton**  
Adopted 2024 Budget

Fund: <b>General</b>		Function: <b>General Government</b>				Activity: <b>Information &amp; Technology Services</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 105 101	Regular Salaries & Wages	\$210,277	\$219,458	\$234,058	\$309,755	\$114,754	\$309,755	\$325,974
101 105 102	Temp. Salaries & Wages	\$48,180	\$12,870	\$0	\$5,600	\$0	\$5,600	\$5,600
101 105 111	OASI	\$19,580	\$17,079	\$17,505	\$24,125	\$8,767	\$24,125	\$25,365
101 105 121	Retirement	\$12,617	\$13,168	\$13,902	\$18,585	\$6,885	\$18,585	\$19,558
101 105 131	Worker's Compensation	\$708	\$767	\$682	\$1,362	(\$18)	\$1,362	\$1,498
101 105 132	Group Insurance	\$19,724	\$20,941	\$20,084	\$41,644	\$10,124	\$41,644	\$46,641
101 105 133	Unemployment Insurance	\$160	\$158	\$169	\$492	\$164	\$492	\$611
	<b>Subtotal Personnel Services</b>	<b>\$311,246</b>	<b>\$284,441</b>	<b>\$286,400</b>	<b>\$401,563</b>	<b>\$140,676</b>	<b>\$401,563</b>	<b>\$425,247</b>
101 105 201	Insurance	\$316	\$345	\$336	\$506	\$848	\$890	\$979
101 105 202	Professional Services	\$7,307	\$4,185	\$2,994	\$3,000	\$1,240	\$3,000	\$3,000
101 105 207	Services - PC Network	\$0	\$0	\$0	\$1,500	\$0	\$1,500	\$1,500
101 105 211	Publishing	\$0	\$0	\$0	\$250	\$0	\$250	\$250
101 105 221	Rep. & Maintenance-Equipment	\$1,073	\$249	\$1,238	\$2,000	\$248	\$2,000	\$2,000
101 106 224	Rep. & Maint. Central Garage	\$0	\$0	\$548	\$0	\$266	\$500	\$0
101 105 230	Supplies - PC Network	\$1,528	\$361	\$1,265	\$2,500	\$58	\$2,500	\$2,500
101 105 231	Postage	\$1	\$14	\$0	\$100	\$0	\$100	\$100
101 105 232	Office Supplies	\$329	\$221	\$308	\$500	\$155	\$500	\$500
101 105 233	Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 105 234	Copies	\$170	\$5,601	\$9,129	\$8,200	\$3,669	\$8,200	\$8,200
101 105 235	Subscriptions & Publications - Software / Aer	\$25,558	\$30,121	\$21,224	\$35,000	\$21,287	\$35,000	\$35,000
101 105 261	Membership Dues	\$4,303	\$0	\$0	\$100	\$0	\$100	\$100
101 105 264	Learning	\$0	\$0	\$0	\$3,500	\$0	\$3,500	\$3,500
101 105 265	Conference & Meetings	\$8	\$0	\$0	\$2,000	\$0	\$2,000	\$2,000
101 105 270	Internet Access	\$23,290	\$31,095	\$25,680	\$35,000	\$10,059	\$35,000	\$35,000
101 105 271	Telephone	\$2,584	\$1,783	\$3,332	\$2,500	\$1,777	\$2,500	\$2,500
	<b>Subtotal Other Current Expenditures</b>	<b>\$66,467</b>	<b>\$73,975</b>	<b>\$66,054</b>	<b>\$96,656</b>	<b>\$39,607</b>	<b>\$97,540</b>	<b>\$97,129</b>
101 105 350	Equipment	\$23,541	\$38,805	\$97,265	\$187,969	\$300	\$157,969	\$37,000
102 105 355	COVID Capital Expense	\$69,024	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal Capital Expenditures</b>	<b>\$92,565</b>	<b>\$38,805</b>	<b>\$97,265</b>	<b>\$187,969</b>	<b>\$300</b>	<b>\$157,969</b>	<b>\$37,000</b>
	<b>Total Expenditures</b>	<b>\$470,278</b>	<b>\$397,221</b>	<b>\$449,719</b>	<b>\$686,188</b>	<b>\$180,583</b>	<b>\$657,072</b>	<b>\$559,376</b>

## **COMMUNITY & ECONOMIC DEVELOPMENT**

### **ACCOUNT #101-106**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

To foster the continued development of a well-planned, healthy, and vibrant city with a strong economic base, excellent employment opportunities, and a wide range of diversified housing opportunities for the citizenry.

To protect the health, safety, and welfare of the citizens by providing exemplary customer service in the administration and enforcement of adopted building related codes and ordinances and to seek compliance to the Municipal Code by providing citizens guidance and direction for the resolution of problems and violations in a friendly, fair and impartial manner.

**DEPARTMENT PERSONNEL:** 1 Community & Economic Development Director; 1 Building Official; 1 Building Inspector; 1 Community Development Manager and 1 Community and Economic Development Assistant.

**City of Yankton**  
**Adopted 2024 Budget**

Fund: **General**

Function: **General Government**

Activity: **Community Development**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 106 101	Regular Salaries & Wages	\$330,786	\$339,404	\$357,108	\$421,019	\$180,377	\$421,019	\$443,064
101 106 102	Temp. Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 106 103	Overtime Wages	\$0	\$17	\$57	\$300	\$127	\$300	\$300
101 106 111	OASI	\$24,289	\$24,624	\$25,619	\$32,231	\$12,976	\$32,231	\$33,917
101 106 121	Retirement	\$19,847	\$20,365	\$21,280	\$25,279	\$10,830	\$25,279	\$26,602
101 106 131	Worker's Compensation	\$2,418	\$1,545	\$687	\$3,588	(\$36)	\$2,418	\$2,660
101 106 132	Group Insurance	\$39,415	\$38,154	\$39,491	\$69,446	\$21,315	\$55,389	\$62,036
101 106 133	Unemployment Insurance	\$212	\$230	\$308	\$497	\$333	\$370	\$407
	<b>Subtotal Personnel Services</b>	<b>\$416,967</b>	<b>\$424,339</b>	<b>\$444,550</b>	<b>\$552,360</b>	<b>\$225,922</b>	<b>\$537,006</b>	<b>\$568,986</b>
101 106 201	Insurance	\$517	\$564	\$550	\$750	\$578	\$750	\$825
101 106 202	Professional Services	\$5,719	\$7,178	\$7,715	\$7,500	\$60	\$7,500	\$7,500
101 106 204	Abatement	\$5,993	\$29,491	\$9,184	\$25,000	\$2,605	\$25,000	\$25,000
101 106 211	Publishing	\$555	\$838	\$879	\$1,000	\$119	\$1,000	\$1,000
101 106 221	Rep. & Maintenance-Equipment	\$161	\$0	\$122	\$100	(\$27)	\$100	\$100
101 106 222	Rep.& Maint.-Vehicles	\$0	\$52	\$366	\$500	\$1,112	\$1,500	\$500
101 106 224	Rep. & Maint. Central Garage	\$4,191	\$7,463	\$7,364	\$12,750	\$1,377	\$12,750	\$12,750
101 106 231	Postage	\$608	\$765	\$689	\$1,500	\$774	\$1,500	\$1,500
101 106 232	Office Supplies	\$411	\$1,253	\$944	\$1,000	\$605	\$1,000	\$1,000
101 106 234	Copies	\$792	\$96	\$97	\$1,200	\$174	\$1,000	\$1,000
101 106 235	Subscriptions & Publications	\$548	\$1,766	\$810	\$3,100	\$102	\$3,100	\$3,100
101 106 261	Membership Dues	\$187	\$1,434	\$1,663	\$2,000	\$770	\$2,000	\$2,000
101 106 262	Mileage	\$1,680	\$1,200	\$1,274	\$1,200	\$695	\$1,200	\$1,200
101 106 264	Learning	\$1,200	\$628	\$262	\$0	\$36	\$36	\$0
101 106 265	Conference & Meetings	\$421	\$4,286	\$1,115	\$3,500	\$1,041	\$3,500	\$3,500
101 106 271	Telephone	\$3,584	\$3,419	\$3,684	\$3,700	\$1,627	\$3,700	\$3,700
	<b>Subtotal Other Current Expenditures</b>	<b>\$26,567</b>	<b>\$60,433</b>	<b>\$36,718</b>	<b>\$64,800</b>	<b>\$11,648</b>	<b>\$65,636</b>	<b>\$64,675</b>
101 106 350	Equipment	\$29,492	\$489	\$0	\$141,000	\$0	\$71,000	\$80,000
	<b>Subtotal Capital Expenditures</b>	<b>\$29,492</b>	<b>\$489</b>	<b>\$0</b>	<b>\$141,000</b>	<b>\$0</b>	<b>\$71,000</b>	<b>\$80,000</b>
	<b>Total Expenditures</b>	<b>\$473,026</b>	<b>\$485,261</b>	<b>\$481,268</b>	<b>\$758,160</b>	<b>\$237,570</b>	<b>\$673,642</b>	<b>\$713,661</b>

## **HUMAN RESOURCES**

### **ACCOUNT #101-107**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of this department is to guide employees through a successful experience at the City of Yankton. Critical functions include: payroll and benefits administration, administration of employee safety programs, managing workers compensation claims, and employee engagement.

**DEPARTMENT PERSONNEL:** 1 Human Resources Director and 1 HR/Payroll Benefits Specialist

**City of Yankton**  
**Adopted 2024 Budget**

Fund: <b>General</b>		Function: <b>General Government</b>				Activity: <b>Human Resources</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 107 101	Regular Salaries & Wages	\$0	\$123,733	\$138,371	\$165,000	\$74,649	\$165,000	\$173,639
101 107 102	Temp. Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 107 103	Overtime Wages	\$0	\$353	\$683	\$100	\$652	\$1,000	\$1,000
101 107 111	OASI	\$0	\$8,424	\$9,241	\$12,630	\$5,156	\$12,699	\$13,360
101 107 121	Retirement	\$0	\$7,193	\$8,168	\$9,906	\$4,518	\$9,960	\$10,478
101 107 131	Worker's Compensation	\$0	\$285	\$357	\$908	\$0	\$908	\$999
101 107 132	Group Insurance	\$0	\$14,320	\$14,310	\$17,618	\$8,735	\$17,618	\$19,732
101 107 133	Unemployment Insurance	\$0	\$97	\$105	\$331	\$136	\$331	\$364
101 107 141	Employee Committee	\$0	\$7,788	\$9,361	\$8,500	\$1,279	\$8,500	\$15,000
	<b>Subtotal Personnel Services</b>	<b>\$0</b>	<b>\$162,193</b>	<b>\$180,596</b>	<b>\$214,993</b>	<b>\$95,125</b>	<b>\$216,016</b>	<b>\$234,572</b>
101 107 201	Insurance	\$0	\$0	\$0	\$450	\$0	\$450	\$495
101 107 202	Professional Services (UKG)	\$0	\$22,774	\$29,093	\$27,000	\$6,886	\$27,000	\$33,000
101 107 211	Publishing	\$0	\$0	\$0	\$100	\$0	\$100	\$100
101 107 231	Postage	\$0	\$102	\$324	\$500	\$192	\$500	\$500
101 107 232	Office Supplies	\$0	\$306	\$546	\$400	\$85	\$400	\$400
101 107 234	Copies	\$855	\$38	\$0	\$250	\$0	\$250	\$250
101 107 235	Subscriptions & Publications	\$0	\$1,137	\$0	\$100	\$150	\$150	\$100
101 107 261	Membership Dues	\$0	\$682	\$235	\$750	\$723	\$750	\$750
101 107 262	Mileage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 107 264	Learning	\$0	\$0	\$599	\$500	\$599	\$600	\$500
101 107 265	Conference & Meetings	\$0	\$249	\$799	\$2,000	\$698	\$2,000	\$2,000
101 107 271	Telephone	\$0	\$1,256	\$1,593	\$1,400	\$479	\$1,400	\$1,400
	<b>Subtotal Other Current Expenditures</b>	<b>\$855</b>	<b>\$26,544</b>	<b>\$33,189</b>	<b>\$33,450</b>	<b>\$9,812</b>	<b>\$33,600</b>	<b>\$39,495</b>
101 107 350	Equipment	\$0	\$1,969	\$0	\$1,000	\$0	\$1,000	\$0
	<b>Subtotal Capital Expenditures</b>	<b>\$0</b>	<b>\$1,969</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>
	<b>Total Expenditures</b>	<b>\$855</b>	<b>\$190,706</b>	<b>\$213,785</b>	<b>\$249,443</b>	<b>\$104,937</b>	<b>\$250,616</b>	<b>\$274,067</b>

**CONTINGENCY FUND**  
**ACCOUNT #101-109**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of the Contingency Fund is to reserve money in each year's budget to pay for unbudgeted and unexpected expenditures that may arise.

**City of Yankton**  
Adopted 2024 Budget

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Fund: **General**    Function: **General Government**    Activity: **Contingency**

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ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 109 601	Contingency	\$0	\$0	\$0	\$300,000	\$0	\$300,000	\$300,000
	Total Expenditures	\$0	\$0	\$0	\$300,000	\$0	\$300,000	\$300,000

**POLICE DEPARTMENT**  
**ACCOUNT #101-111**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The Yankton Police Department's primary mission is to provide the highest quality public safety for the people who live, work, play and visit within the corporate limits of Yankton and to protect their property. We will constantly evaluate and improve our efforts to enhance public safety with the goal of improving the quality of life within the City of Yankton, while at the same time maintaining the respect for individual rights and human dignity.

**DEPARTMENT PERSONNEL:** 30 Sworn Officers including 1 Chief of Police, 2 Commanders, 2 Detectives, 5 Sergeants, 1 Community Service Officer, 17 Patrol Officers which includes 2 K-9 Units, 2 full-time School Resource Officers. Four of the Police Officers serve as DARE Officers. The department is assisted by 1 Civilian Clerk.



**City of Yankton**  
Adopted 2024 Budget

Fund: <b>General</b>		Function: <b>Public Safety</b>				Activity: <b>Police</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 111 101	Regular Salaries & Wages	\$1,760,841	\$1,898,688	\$1,896,572	\$2,572,558	\$926,510	\$2,398,969	\$2,524,579
101 111 102	Temp. Salaries & Wages	\$1,200	\$17,747	\$7,294	\$22,400	\$3,286	\$22,400	\$22,400
101 111 103	Overtime Wages	\$71,044	\$78,583	\$97,267	\$80,000	\$42,902	\$90,000	\$90,000
101 111 111	OASI	\$134,267	\$145,845	\$145,569	\$204,634	\$72,231	\$192,120	\$201,729
101 111 121	Retirement	\$161,544	\$152,464	\$153,637	\$213,997	\$75,558	\$200,910	\$210,958
101 111 131	Worker's Compensation	\$40,185	\$36,410	\$40,376	\$51,057	(\$855)	\$46,415	\$51,057
101 111 132	Group Insurance	\$228,207	\$217,726	\$201,486	\$328,508	\$112,408	\$293,311	\$328,508
101 111 133	Unemployment Insurance	\$1,336	\$1,608	\$2,131	\$1,688	\$2,257	\$2,349	\$2,584
	<b>Subtotal Personnel Services</b>	<b>\$2,398,624</b>	<b>\$2,549,071</b>	<b>\$2,544,332</b>	<b>\$3,474,842</b>	<b>\$1,234,297</b>	<b>\$3,246,474</b>	<b>\$3,431,815</b>
101 111 201	Insurance	\$25,007	\$25,237	\$34,570	\$38,500	\$36,541	\$38,500	\$42,350
101 111 202	Professional Services	\$57,292	\$24,783	\$37,773	\$36,500	\$17,635	\$47,400	\$48,000
101 111 204	Contracted Services (Heartland)	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
101 111 210	O'Malley Donation	\$11,238	\$16,216	\$8,920	\$0	\$1,025	\$9,471	\$0
101 111 211	Publishing	\$230	\$0	\$0	\$500	\$0	\$500	\$500
101 111 212	Rent for Safety Center	\$115,822	\$101,336	\$105,680	\$112,000	\$44,144	\$112,000	\$112,000
101 111 221	Rep. & Maintenance-Equipment	\$10,477	\$12,277	\$15,308	\$20,000	\$5,491	\$20,000	\$20,000
101 111 222	Rep.& Maint.-Vehicles	\$4,905	\$8,756	\$9,166	\$19,000	\$11,539	\$20,000	\$22,000
101 111 224	Rep. & Maint. Central Garage	\$74,856	\$95,623	\$95,644	\$135,000	\$32,403	\$100,000	\$135,000
101 111 231	Postage	\$2,119	\$2,389	\$1,902	\$3,100	\$630	\$3,100	\$3,100
101 111 232	Office Supplies	\$2,034	\$1,046	\$2,574	\$3,300	\$987	\$3,300	\$3,300
101 111 233	Printing & Binding	\$2,559	\$2,049	\$1,091	\$2,500	\$515	\$2,500	\$2,500
101 111 234	Copies	\$2,016	\$2,997	\$2,451	\$3,500	\$878	\$3,500	\$3,500
101 111 235	Subscriptions & Publications	\$133	\$506	\$353	\$400	\$0	\$400	\$400
101 111 240	Chemicals & Gases	\$0	\$0	\$0	\$3,500	\$0	\$3,500	\$3,500
101 111 243	Medical & Safety Supplies	\$892	\$0	\$799	\$1,000	\$0	\$1,000	\$1,000
101 111 244	Uniforms	\$6,959	\$12,115	\$7,890	\$12,000	\$3,080	\$12,000	\$12,000
101 111 245	Cop Cards	\$0	\$0	\$0	\$4,000	\$0	\$4,000	\$4,000
101 111 246	K-9 Care	\$3,641	\$3,923	\$1,809	\$3,800	\$4,791	\$10,000	\$3,800
101 111 248	Photography Supplies	\$226	\$126	\$0	\$650	\$0	\$650	\$650
101 111 250	Safety Town Grant	\$0	\$100	\$0	\$0	\$0	\$0	\$0
101 111 251	Public Education Expenditures	\$19	\$321	\$2,859	\$5,000	\$68	\$5,000	\$10,000
101 111 253	NTOA Learning - Homeland Security	\$0	\$13,355	\$0	\$0	\$0	\$0	\$0
101 111 255	COVID Expense	\$5,837	\$0	\$0	\$0	\$0	\$0	\$0
101 111 261	Membership Dues	\$3,030	\$4,732	\$5,082	\$6,000	\$3,085	\$6,000	\$6,000
101 111 262	Mileage	\$0	\$1,400	\$2,600	\$2,900	\$1,300	\$2,900	\$2,900
101 111 263	Travel Expense	\$3,945	\$5,152	\$10,485	\$11,000	\$7,333	\$11,000	\$11,000
101 111 264	Learning	\$4,817	\$16,832	\$4,267	\$33,000	\$6,493	\$33,000	\$33,000
101 111 265	Conference & Meetings	(\$323)	\$290	\$1,241	\$2,800	\$229	\$2,800	\$2,800
101 111 266	Special Account-Detectives	\$3,400	\$1,133	\$2,329	\$4,000	\$5,084	\$5,584	\$4,000
101 111 267	Ammunition	\$10,579	\$9,634	\$8,031	\$20,000	\$554	\$15,000	\$15,000
101 111 271	Telephone	\$15,579	\$10,191	\$9,614	\$14,200	\$5,198	\$14,200	\$14,200
	<b>Subtotal Other Current Expenditures</b>	<b>\$387,289</b>	<b>\$392,519</b>	<b>\$392,438</b>	<b>\$518,150</b>	<b>\$209,003</b>	<b>\$507,305</b>	<b>\$536,500</b>
101 111 322	FEMA Flooding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 111 350	Equipment	\$574,455	\$386,473	\$164,970	\$357,955	\$176,752	\$354,955	\$262,000
101 111 570	Cash Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal Capital Expenditures</b>	<b>\$574,455</b>	<b>\$386,473</b>	<b>\$164,970</b>	<b>\$357,955</b>	<b>\$176,752</b>	<b>\$354,955</b>	<b>\$262,000</b>
	Audit Adjustment							
	<b>Total Expenditures</b>	<b>\$3,360,368</b>	<b>\$3,328,063</b>	<b>\$3,101,740</b>	<b>\$4,350,947</b>	<b>\$1,620,052</b>	<b>\$4,108,734</b>	<b>\$4,230,315</b>

**FIRE DEPARTMENT  
ACCOUNT #101-114**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The Yankton Fire Department will safely provide fire and emergency services that protect the lives of all who live in, visit, work or invest in Yankton and the surrounding area.

**Departmental Personnel:** 1 Fire Chief, 1 Fire Marshal / Deputy Chief, 1 Part Time First Assistant Chief and 50 Volunteer Firefighters.

**City of Yankton**  
Adopted 2024 Budget

Fund: <b>General</b>		Function: <b>Public Safety</b>				Activity: <b>Fire Department</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 114 101	Regular Salaries & Wages	\$172,563	\$179,925	\$213,639	\$253,306	\$90,297	\$253,306	\$266,569
101 114 102	Temp. Salaries & Wages	\$0	\$9,107	\$10,550	\$6,500	\$0	\$6,500	\$6,500
101 114 103	Overtime Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 114 104	Volunteer Pay	\$0	\$0	\$0	\$0	\$0	\$132,420	\$132,420
101 114 111	OASI	\$13,150	\$14,363	\$15,825	\$19,378	\$6,869	\$30,005	\$31,020
101 114 121	Retirement	\$13,805	\$15,058	\$16,542	\$20,264	\$7,224	\$20,264	\$21,326
101 114 131	Worker's Compensation	\$12,784	\$10,989	\$15,194	\$18,201	(\$208)	\$18,201	\$20,021
101 114 132	Group Insurance	\$14,621	\$14,473	\$16,386	\$23,920	\$8,980	\$23,920	\$26,790
101 114 133	Unemployment Insurance	\$85	\$126	\$229	\$166	\$121	\$235	\$259
	<b>Subtotal Personnel Services</b>	<b>\$227,008</b>	<b>\$244,041</b>	<b>\$288,365</b>	<b>\$341,735</b>	<b>\$113,283</b>	<b>\$484,851</b>	<b>\$504,905</b>
101 114 201	Insurance	\$22,587	\$22,865	\$23,981	\$24,000	\$41,370	\$41,370	\$45,507
101 114 202	Professional Services	\$18,971	\$23,706	\$27,698	\$38,500	\$14,410	\$15,000	\$15,000
101 114 204	Yankton Vol. Premium	\$0	\$0	\$58,708	\$0	\$0	\$60,000	\$60,000
101 114 205	Examinations	\$10,475	\$11,373	\$16,108	\$19,000	\$1,988	\$19,000	\$21,000
101.114.210	O'Malley Donation	\$29,217	\$0	\$0	\$0	\$0	\$11,418	\$0
101 114 221	Rep. & Maintenance-Equipment	\$5,038	\$11,407	\$7,728	\$16,000	\$3,998	\$16,000	\$20,000
101 114 222	Rep.& Maint.-Vehicles	\$7,687	\$6,732	\$12,972	\$8,000	\$200	\$8,000	\$11,000
101 114 223	Rep & Maint.-Bldgs.	\$6,109	\$6,189	\$7,949	\$8,000	\$3,413	\$8,000	\$8,000
101 114 224	Rep. & Maint. Central Garage	\$6,338	\$10,091	\$9,331	\$16,500	\$3,057	\$16,500	\$16,500
101 114 225	Mobile Command Post	\$0	\$860	\$923	\$1,000	\$0	\$1,000	\$1,000
101 114 226	Rep. & Maint. - Rural App	\$409	\$435	\$543	\$1,000	\$226	\$1,000	\$2,000
101 114 231	Postage	\$44	\$12	\$95	\$500	\$31	\$500	\$500
101 114 232	Office Supplies	\$296	\$769	\$425	\$1,000	\$586	\$1,000	\$750
101 114 233	Printing & Binding	\$0	\$0	\$0	\$350	\$0	\$350	\$350
101 114 234	Copies	\$37	\$76	\$0	\$200	\$0	\$200	\$200
101 114 235	Subscriptions & Publications	\$3,887	\$2,984	\$3,456	\$7,100	\$150	\$7,100	\$4,000
101 114 240	Chemicals & Gases	\$2,185	\$439	\$925	\$1,000	\$323	\$1,000	\$1,000
101 114 243	Medical & Safety Supplies	(\$1,309)	\$657	\$145	\$1,000	\$159	\$1,000	\$1,000
101 114 244	Uniforms & Dry Goods	\$1,004	\$2,247	\$2,939	\$1,500	\$622	\$1,500	\$1,500
101 114 247	Small Tools & Hardware	\$900	\$1,366	\$1,185	\$2,700	\$820	\$2,700	\$2,700
101 114 255	COVID Expense	\$18,477	\$0	\$0	\$2,000	\$0	\$2,000	\$2,000
101 114 261	Membership Dues	\$2,045	\$1,690	\$2,480	\$2,400	\$285	\$2,400	\$3,000
101 114 262	Mileage	\$0	\$0	\$400	\$0	\$0	\$400	\$0
101 114 263	Travel Expense	\$0	\$36	\$241	\$1,500	\$798	\$1,500	\$1,500
101 114 264	Learning	\$2,150	\$8,719	\$3,580	\$20,000	\$7,074	\$20,000	\$25,000
101 114 265	Conference & Meetings	\$0	\$0	\$279	\$2,750	\$458	\$2,750	\$3,000
101 114 268	Prevention	\$1,348	\$1,481	\$2,280	\$3,200	\$0	\$3,200	\$3,000
101 114 271	Telephone	\$3,242	\$2,986	\$4,179	\$4,200	\$1,416	\$4,200	\$4,200
101 114 272	Electricity	\$7,553	\$7,834	\$8,003	\$8,750	\$2,907	\$8,750	\$8,750
101 114 273	Fuel-Heating	\$3,330	\$4,254	\$6,415	\$12,000	\$4,215	\$7,500	\$7,500
101 114 274	Water Service	\$6,223	\$5,924	\$5,597	\$6,200	\$516	\$6,200	\$6,200
101 114 275	Sewer Service	\$363	\$446	\$679	\$450	\$146	\$700	\$725
101 114 276	Landfill	\$288	\$288	\$309	\$300	\$160	\$350	\$350
	<b>Subtotal Other Current Expenditures</b>	<b>\$158,894</b>	<b>\$135,866</b>	<b>\$209,553</b>	<b>\$211,100</b>	<b>\$89,328</b>	<b>\$272,588</b>	<b>\$277,232</b>
101 114 320	Buildings	\$0	\$0	\$0	\$18,000	\$0	\$10,000	\$0
101 114 350	Equipment	\$65,551	\$1,809	\$106,242	\$300,500	\$1,562	\$200,500	\$279,000
102 114 350	COVID Capital Expense	\$57,492	\$0	\$0	\$0	\$0	\$0	\$0
101 114 411	Interest Debt Service	\$33,760	\$31,195	\$28,255	\$33,760	\$12,496	\$24,993	\$23,760
101 114 431	Other Debt Service	\$2,495	\$1,495	\$495	\$1,425	\$1,000	\$1,425	\$1,425
101 114 441	Principal	\$135,000	\$140,000	\$145,000	\$135,000	\$0	\$145,000	\$145,000
	<b>Subtotal Capital Expenditures</b>	<b>\$294,298</b>	<b>\$174,499</b>	<b>\$279,992</b>	<b>\$488,685</b>	<b>\$15,058</b>	<b>\$381,918</b>	<b>\$449,185</b>
	<b>Total Expenditures</b>	<b>\$680,200</b>	<b>\$554,406</b>	<b>\$777,910</b>	<b>\$1,041,520</b>	<b>\$217,669</b>	<b>\$1,139,357</b>	<b>\$1,231,322</b>

**CIVIL DEFENSE  
ACCOUNT #101-115**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

Civil Defense provides outdoor warning siren services for storms, fires, and other emergencies. This program also provides some emergency management, Haz-mat, and rescue functions.

**City of Yankton**  
**Adopted 2024 Budget**

Fund: **General**

Function: **Public Safety**

Activity: **Civil Defense**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 115 221	Rep. & Maintenance-Equipment	\$0	\$1,096	\$7,433	\$3,500	\$0	\$3,500	\$3,500
101 115 240	Chemicals & Gases	\$0	\$0	\$0	\$250	\$0	\$250	\$250
101 115 271	Telephone	\$2	\$3	\$4	\$10	\$1	\$10	\$10
101 115 272	Electricity	\$905	\$963	\$945	\$1,025	\$323	\$1,000	\$1,025
101 115 273	Fuel-Generator	\$224	\$247	\$225	\$500	\$90	\$500	\$500
	Subtotal Other Current Expenditures	\$1,131	\$2,309	\$8,607	\$5,285	\$414	\$5,260	\$5,285
101 115 350	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$1,131	\$2,309	\$8,607	\$5,285	\$414	\$5,260	\$5,285

**PUBLIC WORKS - ENGINEERING**  
**ACCOUNT #101-122**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

To support community growth, take actions that sustain and improve the quality of life for this community through good planning, accurate design and quality construction. To assist others in providing and maintaining proper community facilities and infrastructure.

**DEPARTMENT PERSONNEL:** 1 Public Works Director/City Engineer; 1 Civil Engineer; 2 Senior Engineering Techs; 1 Executive Director of the Yankton Housing and Redevelopment Commission; 1 Administrative Assistant of the Yankton Housing and Redevelopment Commission: (0.17), Office Specialist shared with JPA and Street Department.

**City of Yankton**  
Adopted 2024 Budget

Fund: **General**    Function: **Public Services**    Activity: **Engineering**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 122 101	Regular Salaries & Wages	\$422,563	\$443,479	\$376,543	\$544,487	\$192,726	\$507,746	\$534,332
101 122 102	Temp. Salaries & Wages	\$0	\$0	\$0	\$15,120	\$11,212	\$15,120	\$15,120
101 122 103	Overtime Wages	\$2	\$10	\$17	\$4,000	\$8	\$4,000	\$4,000
101 122 111	OASI	\$31,193	\$31,368	\$28,397	\$43,116	\$15,470	\$40,305	\$42,339
101 122 121	Retirement	\$25,354	\$25,223	\$22,254	\$32,909	\$12,119	\$30,705	\$32,300
101 122 131	Worker's Compensation	\$12,593	\$10,182	\$6,319	\$16,093	(\$188)	\$16,093	\$17,702
101 122 132	Group Insurance	\$47,870	\$43,920	\$38,924	\$78,400	\$19,617	\$56,400	\$63,168
101 122 133	Unemployment Insurance	\$263	\$350	\$338	\$626	\$395	\$626	\$689
	Subtotal Personnel Services	\$539,838	\$554,532	\$472,792	\$734,751	\$251,359	\$670,995	\$709,650
101 122 201	Insurance	\$919	\$1,003	\$977	\$1,408	\$1,027	\$1,408	\$1,549
101 122 202	Professional Services	\$12,372	\$16,202	\$4,287	\$20,000	\$1,773	\$20,000	\$20,000
101 122 211	Publishing	\$509	\$198	\$648	\$3,000	\$0	\$3,000	\$3,000
101 122 221	Rep. & Maintenance-Equipment	\$0	\$0	\$978	\$1,000	\$123	\$1,000	\$1,000
101 122 222	Rep. & Maintenance-Vehicles	\$0	\$0	\$0	\$200	\$0	\$200	\$200
101 122 224	Rep. & Maintenance-Central Garage	\$930	\$1,357	\$1,495	\$7,500	\$1,784	\$7,500	\$7,500
101 122 231	Postage	\$1,601	\$1,914	\$2,184	\$4,000	\$943	\$4,000	\$4,000
101 122 232	Office Supplies	\$1,283	\$1,053	\$731	\$2,500	\$191	\$2,500	\$2,500
101 122 234	Copies	\$2,688	\$229	\$116	\$4,000	\$125	\$4,000	\$4,000
101 122 235	Subscriptions & Publications	\$0	\$0	\$0	\$500	\$0	\$1,650	\$1,650
101 122 244	Uniforms & Dry Goods	\$260	\$0	\$0	\$50	\$227	\$250	\$250
101 122 261	Membership Dues	\$822	\$649	\$846	\$1,000	\$254	\$1,000	\$1,000
101 122 262	Mileage	\$2,600	\$2,600	\$2,600	\$2,700	\$1,300	\$2,600	\$2,700
101 122 263	Travel Expense	\$0	\$197	\$132	\$750	\$287	\$750	\$750
101 122 265	Conference & Meetings	\$660	\$1,603	\$444	\$4,500	\$31	\$4,500	\$4,500
101 122 271	Telephone	\$3,655	\$3,558	\$4,431	\$4,100	\$1,067	\$4,500	\$4,500
	Subtotal Other Current Expenditures	\$28,299	\$30,563	\$19,869	\$57,208	\$9,132	\$58,858	\$59,099
101 122 350	Equipment	\$0	\$0	\$42,333	\$1,000	\$0	\$1,000	\$1,000
	Subtotal Capital Expenditures	\$0	\$0	\$42,333	\$1,000	\$0	\$1,000	\$1,000
	Total Expenditures	\$568,137	\$585,095	\$534,994	\$792,959	\$260,491	\$730,853	\$769,749

**STREET DEPARTMENT**  
**ACCOUNT #101-123**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

To optimize the use of available resources to construct and maintain surface transportation systems that support economic viability, promotes safe travel, and add aesthetically to the community.

**DEPARTMENT PERSONNEL:** 1 Public Works Manager, 1 Public Works Manager Assistant, 1 Lead Senior Equipment Operator, 6 Senior Equipment Operators, 4 Equipment Operators and (0.17) Office Specialist shared with JPA/Transfer Station and Public Works Administration.



**City of Yankton**  
Adopted 2024 Budget

Fund: **General**                                  Function: **Public Services**                                  Activity: **Street Division**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 123 101	Regular Salaries & Wages	\$599,390	\$616,317	\$662,141	\$827,481	\$326,512	\$756,907	\$812,343
101 123 102	Temp. Salaries & Wages	\$4,388	\$0	\$0	\$12,000	\$9,512	\$17,000	\$17,000
101 123 103	Overtime Wages	\$4,456	\$10,679	\$18,175	\$36,000	\$27,556	\$36,000	\$36,000
101 123 111	OASI	\$45,761	\$46,731	\$51,368	\$66,974	\$27,456	\$61,958	\$66,199
101 123 121	Retirement	\$36,103	\$37,243	\$40,748	\$51,809	\$21,112	\$47,574	\$50,901
101 123 131	Worker's Compensation	\$29,141	\$24,676	\$29,121	\$49,320	(\$638)	\$49,320	\$54,252
101 123 132	Group Insurance	\$96,619	\$89,821	\$92,401	\$248,145	\$48,827	\$127,984	\$143,341
101 123 133	Unemployment Insurance	\$504	\$508	\$776	\$1,247	\$982	\$1,247	\$1,548
	<b>Subtotal Personnel Services</b>	<b>\$816,362</b>	<b>\$825,975</b>	<b>\$894,730</b>	<b>\$1,292,976</b>	<b>\$461,319</b>	<b>\$1,097,990</b>	<b>\$1,181,584</b>
101 123 201	Insurance	\$24,166	\$24,124	\$28,035	\$35,246	\$29,057	\$35,246	\$44,808
101 123 202	Professional Services	\$2,507	\$4,924	\$4,495	\$3,000	\$1,273	\$5,000	\$5,000
101 123 204	Contracted Services-Weeds & Lots	\$0	\$0	\$0	\$600	\$0	\$600	\$600
101 123 205	Special Rubbish Tipping Fee	\$78	\$1,146	\$149	\$100	\$0	\$100	\$100
101 123 210	Flood Tipping Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 123 212	Rentals	\$0	\$50	\$0	\$0	\$0	\$0	\$0
101 123 221	Rep. & Maintenance-Equipment	\$28,249	\$24,996	\$13,684	\$29,500	\$891	\$29,500	\$29,500
101 123 223	Rep. & Maintenance-Buildings	\$2,079	\$2,388	\$2,871	\$3,500	\$509	\$3,500	\$3,500
101 123 224	Rep. & Maint. Central Garage	\$140,289	\$208,854	\$164,764	\$352,500	\$119,100	\$352,500	\$352,500
101 123 232	Office Supplies	\$830	\$1,520	\$394	\$1,000	\$180	\$1,000	\$1,000
101 123 233	Printing & Binding	\$856	\$102	\$170	\$600	\$89	\$600	\$600
101 123 234	Copies	\$139	\$0	\$76	\$100	\$174	\$174	\$100
101 123 235	Subscriptions & Publications	\$0	\$4	\$0	\$0	\$0	\$0	\$0
101 123 236	Janitorial Supplies	\$139	\$58	\$5,203	\$600	\$0	\$600	\$600
101 123 239	Road Materials	\$172,100	\$219,044	\$166,352	\$250,000	\$141,134	\$250,000	\$250,000
101 123 240	Chemicals and Gases	\$4,722	\$2,697	\$0	\$10,500	\$0	\$10,500	\$10,500
101 123 241	Snow & Ice Chemicals	\$243	\$0	\$31,209	\$65,000	\$36,158	\$65,000	\$65,000
101 123 243	Medical and Safety Supplies	\$2,653	\$700	\$322	\$750	\$0	\$750	\$750
101 123 244	Uniforms and Dry Goods	\$972	\$2,084	\$871	\$1,000	\$1,376	\$1,500	\$1,000
101 123 247	Small Tools and Hardware	\$512	\$875	\$842	\$1,000	\$949	\$1,000	\$1,000
101 123 255	COVID Expense	\$227	\$0	\$0	\$0	\$0	\$0	\$0
101 123 264	Learning	\$650	\$379	\$484	\$1,500	\$5,497	\$5,500	\$1,500
101 123 271	Telephone	\$5,349	\$5,003	\$4,665	\$6,000	\$2,100	\$6,000	\$6,000
101 123 272	Electricity	\$4,697	\$5,218	\$5,391	\$5,100	\$745	\$5,100	\$5,100
101 123 285	Storm Water II Requirements	\$0	\$0	\$0	\$700	\$0	\$700	\$700
	<b>Subtotal Other Current Expenditures</b>	<b>\$391,457</b>	<b>\$504,166</b>	<b>\$429,977</b>	<b>\$768,296</b>	<b>\$339,232</b>	<b>\$774,870</b>	<b>\$779,858</b>
101 123 320	Buildings & Structures	\$8,947	\$125,042	\$64,334	\$510,500	\$9,267	\$510,000	\$85,000
101 123 350	Equipment	\$305,568	\$379,265	\$164,459	\$951,000	\$104,323	\$901,000	\$561,000
	<b>Subtotal Capital Expenditures</b>	<b>\$314,515</b>	<b>\$504,307</b>	<b>\$228,793</b>	<b>\$1,461,500</b>	<b>\$113,590</b>	<b>\$1,411,000</b>	<b>\$646,000</b>
	<b>Total Expenditures</b>	<b>\$1,522,334</b>	<b>\$1,834,448</b>	<b>\$1,553,500</b>	<b>\$3,522,772</b>	<b>\$914,141</b>	<b>\$3,283,860</b>	<b>\$2,607,442</b>

**SNOW REMOVAL  
ACCOUNT #101-124**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

Snow removal and sanding of icy streets.

**DEPARTMENT PERSONNEL:** City departmental personnel (primarily the Street Department) will provide snow removal. Overtime wages will be paid for all snow removal crews that work beyond their regular work hours.

**City of Yankton**  
Adopted 2024 Budget

Fund: <b>General</b>		Function: <b>Public Services</b>				Activity: <b>Snow &amp; Ice Removal</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 124 101	Regular Salaries & Wages	\$9,802	\$5,905	\$0	\$0	\$0	\$0	\$0
101 124 103	Overtime Wages	\$27,453	\$9,564	\$0	\$0	\$0	\$0	\$0
101 124 111	OASI	\$2,762	\$1,152	\$0	\$0	\$0	\$0	\$0
101 124 121	Retirement	\$2,235	\$928	\$0	\$0	\$0	\$0	\$0
101 124 132	Group Insurance	\$4,096	\$3,770	\$0	\$0	\$0	\$0	\$0
101 124 133	Unemployment Insurance	\$78	\$41	\$0	\$0	\$0	\$0	\$0
	Subtotal Personnel Services	\$46,426	\$21,360	\$0	\$0	\$0	\$0	\$0
101 124 201	Insurance	\$4,152	\$4,529	\$0	\$0	\$0	\$0	\$0
101 124 211	Publishing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 124 221	Rep. & Maintenance-Equipment	\$388	\$1,311	\$0	\$0	\$0	\$0	\$0
101 124 222	Rep. & Maintenance-Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 124 223	Rep. & Maintenance-Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 124 224	Rep. & Maint.-Central Garage	\$20,356	\$19,447	\$0	\$0	\$0	\$0	\$0
101 124 240	Chemicals	\$57,769	\$62,871	\$0	\$0	\$0	\$0	\$0
	Subtotal Other Current Expenditures	\$82,665	\$88,158	\$0	\$0	\$0	\$0	\$0
101 124 301	Capital Repairs and Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 124 350	Equipment	\$21,038	\$22,185	\$0	\$0	\$0	\$0	\$0
	Subtotal Capital Expenditures	\$21,038	\$22,185	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$150,129	\$131,703	\$0	\$0	\$0	\$0	\$0

**CITY HALL**  
**ACCOUNT #101-125**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

To provide citizen and employee focused, high quality, well maintained facilities and services that support the cost effective use of the structures and grounds that fall under our supervision.

**DEPARTMENT PERSONNEL:** 1 Full-time Custodian and .6 Maintenance Technician whose duties are split among the City Hall, Library and Senior Citizen's Center.

**City of Yankton**  
Adopted 2024 Budget

Fund: <b>General</b>		Function: <b>Community Development</b>				Activity: <b>City Hall</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 125 101	Regular Salaries & Wages	\$69,550	\$72,047	\$73,890	\$87,457	\$35,437	\$87,457	\$92,036
101 125 102	Temp. Salaries & Wages	\$0	\$0	\$0	\$500	\$0	\$500	\$500
101 125 103	Overtime Wages	\$0	\$5	\$51	\$500	\$0	\$500	\$500
101 125 111	OASI	\$5,176	\$5,386	\$5,613	\$6,729	\$2,711	\$6,729	\$7,079
101 125 121	Retirement	\$4,173	\$4,323	\$4,411	\$5,277	\$2,126	\$5,277	\$5,552
101 125 131	Worker's Compensation	\$3,540	\$2,779	\$2,958	\$4,950	(\$69)	\$4,950	\$5,445
101 125 132	Group Insurance	\$11,747	\$11,618	\$11,075	\$22,361	\$6,074	\$22,361	\$25,044
101 125 133	Unemployment Insurance	\$67	\$69	\$126	\$170	\$121	\$170	\$187
	<b>Subtotal Personnel Services</b>	<b>\$94,253</b>	<b>\$96,227</b>	<b>\$98,124</b>	<b>\$127,944</b>	<b>\$46,400</b>	<b>\$127,944</b>	<b>\$136,343</b>
101 125 201	Insurance	\$19,082	\$20,813	\$20,286	\$23,426	\$21,309	\$23,426	\$25,769
101 125 202	Professional Services	\$91	\$42,331	\$53,507	\$0	\$17,880	\$40,000	\$40,000
101 125 221	Rep. & Maintenance-Equipment	\$1,426	\$0	\$90	\$500	\$495	\$500	\$500
101 125 223	Rep. & Maintenance-Buildings	\$16,058	\$17,724	\$62,146	\$35,000	\$5,531	\$35,000	\$35,000
101 125 224	Rep. & Maint. Central Garage	\$31	\$121	\$6	\$3,000	\$0	\$3,000	\$3,000
101 125 236	Janitorial Supplies	\$2,744	\$4,068	\$4,238	\$4,800	\$876	\$4,800	\$4,800
101 125 247	Small Tools and Hardware	\$0	\$6	\$609	\$250	\$0	\$250	\$250
101 125 255	COVID Expense	\$5,493	\$0	\$0	\$0	\$0	\$0	\$0
101 125 271	Telephone	\$252	\$252	\$252	\$300	\$126	\$300	\$300
101 125 272	Electricity	\$21,767	\$24,580	\$24,039	\$25,500	\$7,053	\$25,500	\$26,000
101 125 273	Fuel-Heating	\$5,054	\$6,231	\$10,303	\$18,000	\$6,570	\$18,000	\$18,000
101 125 274	Water Service	\$1,851	\$1,842	\$1,971	\$2,100	\$457	\$2,100	\$2,200
101 125 275	Sewer Service	\$692	\$692	\$743	\$1,000	\$188	\$1,000	\$1,000
101 125 276	Landfill	\$384	\$424	\$456	\$900	\$223	\$900	\$900
	<b>Subtotal Other Current Expenditures</b>	<b>\$74,925</b>	<b>\$119,084</b>	<b>\$178,646</b>	<b>\$114,776</b>	<b>\$60,708</b>	<b>\$154,776</b>	<b>\$157,719</b>
101 125 301	Capital Repairs and Maintenance	\$1,500	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000
101 125 320	Buildings & Structures	\$0	\$5,952	\$59,362	\$60,000	\$0	\$60,000	\$160,000
101 125 350	Equipment	\$3,035	\$13,304	\$54,006	\$81,227	\$0	\$81,227	\$5,000
101 125 355	COVID Capital Expense	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal Capital Expenditures</b>	<b>\$6,833</b>	<b>\$19,256</b>	<b>\$113,368</b>	<b>\$142,227</b>	<b>\$0</b>	<b>\$142,227</b>	<b>\$166,000</b>
	<b>Total Expenditures</b>	<b>\$176,011</b>	<b>\$234,567</b>	<b>\$390,138</b>	<b>\$384,947</b>	<b>\$107,108</b>	<b>\$424,947</b>	<b>\$460,062</b>

## **TRAFFIC CONTROL ACCOUNT #101-126**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

This department provides street lighting and traffic control to streets, highways and school zones in the City of Yankton.

**DEPARTMENT PERSONNEL:** .5 Airport Signal and Maintenance Technician shared with the Airport.

**City of Yankton**  
Adopted 2024 Budget

Fund: <b>General</b>		Function: <b>Public Services</b>				Activity: <b>Traffic Control</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 126 101	Regular Salaries & Wages	\$51,077	\$54,242	\$57,902	\$61,750	\$28,417	\$61,750	\$64,983
101 126 103	Overtime Wages	\$102	\$236	\$172	\$1,200	\$1,028	\$1,200	\$1,200
101 126 111	OASI	\$3,563	\$3,820	\$4,108	\$4,816	\$2,079	\$4,816	\$5,063
101 126 121	Retirement	\$3,071	\$3,268	\$3,443	\$3,777	\$1,767	\$3,777	\$3,971
101 126 131	Worker's Compensation	\$2,672	\$2,220	\$2,689	\$3,531	(\$74)	\$3,531	\$3,884
101 126 132	Group Insurance	\$6,855	\$6,745	\$6,646	\$9,473	\$3,519	\$9,473	\$10,610
101 126 133	Unemployment Insurance	\$40	\$42	\$62	\$117	\$69	\$117	\$129
	<b>Subtotal Personnel Services</b>	<b>\$67,380</b>	<b>\$70,573</b>	<b>\$75,022</b>	<b>\$84,664</b>	<b>\$36,805</b>	<b>\$84,664</b>	<b>\$89,840</b>
101 126 201	Insurance	\$3,195	\$3,486	\$3,397	\$3,835	\$3,569	\$3,835	\$4,219
101 126 202	Professional Services	\$0	\$0	\$153	\$3,000	\$900	\$3,000	\$3,000
101 126 221	Rep. & Maintenance-Equipment	\$39,453	\$8,445	\$20,874	\$12,000	\$5,088	\$12,000	\$12,000
101 126 222	Rep. & Maintenance-Vehicles	\$0	\$0	\$78	\$400	\$0	\$400	\$400
101 126 224	Rep. & Maint.-Central Garage	\$600	\$2,783	\$1,939	\$7,500	\$4,475	\$7,500	\$7,500
101 126 247	Small Tools and Hardware	\$557	\$484	\$791	\$500	\$69	\$500	\$500
101 126 264	Learning	\$0	\$104	\$1,449	\$1,000	\$0	\$1,000	\$1,000
101 126 272	Electricity-Street Lights	\$338,658	\$328,122	\$335,209	\$360,000	\$110,301	\$360,000	\$360,000
	<b>Subtotal Other Current Expenditures</b>	<b>\$382,463</b>	<b>\$343,424</b>	<b>\$363,890</b>	<b>\$388,235</b>	<b>\$124,402</b>	<b>\$388,235</b>	<b>\$388,619</b>
101 126 350	Equipment	\$51,685	\$88,017	\$76,956	\$61,244	\$0	\$61,244	\$45,000
	<b>Subtotal Capital Expenditures</b>	<b>\$51,685</b>	<b>\$88,017</b>	<b>\$76,956</b>	<b>\$61,244</b>	<b>\$0</b>	<b>\$61,244</b>	<b>\$45,000</b>
	<b>Total Expenditures</b>	<b>\$501,528</b>	<b>\$502,014</b>	<b>\$515,868</b>	<b>\$534,143</b>	<b>\$161,207</b>	<b>\$534,143</b>	<b>\$523,459</b>

<b>AIRPORT</b> <b>ACCOUNT #101-127</b>
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**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The municipal airport function reflected by this budget is to accomplish:

- (A) The City's maintenance obligations for grounds, buildings, runway lighting, and snow removal;
- (B) Airport operations including fueling, de-icing, housing of transient aircraft, runway inspections, and other Airport Manager customer services.

**DEPARTMENT PERSONNEL:** .5 Airport Maintenance / Signal Technician shared with Traffic Control, and 1 Airport Supervisor.



**City of Yankton**  
Adopted 2024 Budget

Fund: **General**

Function: **Public Services**

Activity: **Chan Gurney Airport**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 127 101	Regular Salaries & Wages	\$91,934	\$95,777	\$102,233	\$110,868	\$49,849	\$110,868	\$116,673
101 127 102	Temp. Salaries & Wages	\$8,068	\$10,167	\$12,585	\$24,080	\$3,513	\$24,080	\$24,080
101 127 103	Overtime Wages	\$0	\$0	\$0	\$500	\$0	\$500	\$500
101 127 111	OASI	\$7,409	\$7,917	\$8,615	\$10,362	\$3,946	\$10,362	\$10,806
101 127 121	Retirement	\$5,557	\$5,746	\$6,038	\$6,682	\$2,991	\$6,682	\$7,030
101 127 131	Worker's Compensation	\$1,536	\$1,282	\$1,394	\$2,208	(\$32)	\$2,007	\$2,208
101 127 132	Group Insurance	\$10,628	\$10,530	\$10,286	\$27,057	\$5,507	\$24,158	\$27,057
101 127 133	Unemployment Insurance	\$85	\$94	\$145	\$269	\$117	\$256	\$282
	<b>Subtotal Personnel Services</b>	<b>\$125,217</b>	<b>\$131,513</b>	<b>\$141,296</b>	<b>\$182,026</b>	<b>\$65,891</b>	<b>\$178,913</b>	<b>\$188,636</b>
101 127 201	Insurance	\$24,743	\$25,849	\$25,932	\$31,148	\$29,603	\$31,083	\$34,191
101 127 202	Professional Services-Manager/Other	\$525	\$1,310	\$3,114	\$15,000	\$763	\$15,000	\$15,000
101 127 203	Bank Card Discounts	\$3,532	\$6,584	\$10,087	\$6,500	\$2,158	\$6,500	\$6,500
101 127 211	Publishing/Advertising	\$30	\$30	\$43	\$0	\$0	\$0	\$0
101 127 221	Rep. & Maintenance-Equipment	\$13,341	\$9,712	\$11,700	\$20,000	\$20	\$20,000	\$20,000
101 127 222	Rep. & Maintenance-Vehicles	\$434	\$51	\$183	\$1,500	\$6,442	\$6,500	\$1,500
101 127 223	Rep. & Maintenance-Buildings	\$2,984	\$13,368	\$4,043	\$4,000	\$38	\$4,000	\$4,000
101 127 224	Rep. & Maint.-Central Garage	\$11,269	\$9,345	\$16,974	\$27,000	\$2,857	\$27,000	\$27,000
101 127 225	Rep. & Maint.-Runways & Aprons	\$2,384	\$1,924	\$2,048	\$2,000	\$14,597	\$15,000	\$2,000
101 127 231	Postage	\$0	\$0	\$13	\$100	\$1,125	\$1,200	\$100
101 127 232	Office Supplies	\$247	\$108	\$113	\$200	\$86	\$200	\$200
101 127 236	Janitorial Supplies	\$914	\$1,000	\$623	\$1,000	\$234	\$1,000	\$1,000
101 127 238	Garage Gasoline & Lubricants	\$60,672	\$180,921	\$263,648	\$200,000	\$33,864	\$300,000	\$300,000
101 127 241	Agricultural Supplies	\$777	\$1,253	\$2,792	\$4,200	\$583	\$4,200	\$4,200
101 127 244	Uniform & Dry Goods	\$380	\$748	\$810	\$1,000	\$117	\$1,000	\$1,000
101 127 247	Small Tools and Hardware	\$242	\$462	\$498	\$500	\$544	\$600	\$500
101 127 264	Learning	\$38	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000
101 127 265	Conference & Meetings	\$269	\$25	\$1,012	\$2,000	\$1,005	\$2,000	\$2,000
101 127 271	Telephone	\$2,098	\$1,743	\$1,726	\$3,000	\$982	\$3,000	\$3,000
101 127 272	Electricity	\$14,143	\$13,998	\$15,199	\$17,000	\$6,176	\$17,000	\$17,000
101 127 273	Fuel-Heating	\$6,355	\$8,818	\$11,995	\$22,000	\$8,256	\$22,000	\$22,000
101 127 274	Water Service	\$2,751	\$3,087	\$3,387	\$3,200	\$566	\$3,500	\$3,500
101 127 275	Wastewater Service	\$1,540	\$1,945	\$2,211	\$2,000	\$358	\$2,500	\$2,500
101 127 276	Landfill	\$553	\$578	\$614	\$600	\$142	\$700	\$700
	<b>Subtotal Other Current Expenditures</b>	<b>\$150,221</b>	<b>\$282,859</b>	<b>\$378,765</b>	<b>\$364,948</b>	<b>\$110,516</b>	<b>\$484,983</b>	<b>\$468,891</b>
101 127 301	Capital Repairs and Maintenance	\$0	\$4,814	\$60,625	\$35,000	\$0	\$35,000	\$10,000
101 127 320	Buildings & Structures	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000
101 127 350	Equipment	\$11,545	\$119,187	\$222,799	\$35,500	\$36,259	\$36,259	\$30,000
101 127 411	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal Capital Expenditures</b>	<b>\$11,545</b>	<b>\$124,001</b>	<b>\$283,424</b>	<b>\$75,500</b>	<b>\$36,259</b>	<b>\$76,259</b>	<b>\$45,000</b>
	<b>Total Expenditures</b>	<b>\$286,983</b>	<b>\$538,373</b>	<b>\$803,485</b>	<b>\$622,474</b>	<b>\$212,666</b>	<b>\$740,155</b>	<b>\$702,527</b>

**OUTSIDE AGENCIES**  
**ACCOUNT #101-131**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The City of Yankton provides annual funding for various non-profit agencies within the City. The City Commission asks agencies to follow the procedures enacted by the City Manager for all outside agencies. An application is to be completed for agencies previously funded, and then the application is reviewed by the City Commission and staff. Any additional new funding requests must be placed on a City Commission Agenda and presented before City Commission for decision.

**CONTRACTUAL SERVICES**  
**ACCOUNT #101-132**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The City of Yankton provides annual funding for various non-profit agencies within the City.

**City of Yankton**  
Adopted 2024 Budget

<b>Fund: General</b>		<b>Function: Special Appropriations</b>				<b>Activity: Outside Agency Requests</b>		
<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ADOPTED</b>	<b>2023 Y.T.D.</b>	<b>2023 ESTIMATED</b>	<b>2024 ADOPTED</b>
101 131 552	Lewis & Clark Mental Health Center	\$20,000	\$20,000	\$20,000	\$20,000	\$10,000	\$20,000	\$20,000
101 131 553	Heartland Humane Society	\$0	\$0	\$40,000	\$0	\$5,000	\$5,000	\$0
101 131 567	Small Business Development Center	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
101 131 568	Yankton Transit	\$45,000	\$45,000	\$45,000	\$45,000	\$22,500	\$45,000	\$45,000
101 131 569	Collective Impact Funding - United Way	\$39,325	\$39,325	\$39,325	\$45,000	\$19,663	\$45,000	\$45,000
101 131 599	Special Projects	\$15,870	\$13,491	\$12,127	\$0	\$0	\$0	\$0
<b>Subtotal Outside Agency Requests</b>		<b>\$124,695</b>	<b>\$122,316</b>	<b>\$160,952</b>	<b>\$114,500</b>	<b>\$61,663</b>	<b>\$119,500</b>	<b>\$114,500</b>

<b>Fund: General</b>		<b>Function: Special Appropriations</b>				<b>Activity: Contractual Services</b>		
<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ADOPTED</b>	<b>2023 Y.T.D.</b>	<b>2023 ESTIMATED</b>	<b>2024 ADOPTED</b>
101 132 554	Planning & Development District III	\$12,862	\$13,160	\$13,181	\$13,595	\$13,596	\$13,596	\$14,100
	<b>Subtotal Contractual Services</b>	<b>\$12,862</b>	<b>\$13,160</b>	<b>\$13,181</b>	<b>\$13,595</b>	<b>\$13,596</b>	<b>\$13,596</b>	<b>\$14,100</b>
	<b>Total Expenditures</b>	<b>\$137,557</b>	<b>\$135,476</b>	<b>\$174,133</b>	<b>\$128,095</b>	<b>\$75,259</b>	<b>\$133,096</b>	<b>\$128,600</b>

## **SENIOR CITIZEN'S CENTER**

### **ACCOUNT #101-141**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The Senior Citizen's Center includes a membership of 658 and is an active organization that provides programs and services to the local senior population. The Senior Citizen's Center is a community focal point on aging where older persons, as individuals or in groups, come together for services and activities that enhance their dignity, support their independence, and encourage their involvement in and with the community. As part of a comprehensive community strategy to meet the needs of older persons, the Senior Citizens' Center programs take place within this facility. These programs consist of a variety of services and activities in such areas as education, creative arts, recreation, advocacy, leadership development, employment, health, social work and other supportive services. The Center also serves as a community resource for information on aging and for developing new approaches to aging programs.

The Senior Citizens Center was constructed in a joint effort between the City of Yankton and Yankton County in 1978, and agreed upon costs are shared 50/50. City staff provides assistance to the Senior Citizens Center staff for repair and preventive maintenance of the building and equipment.

**DEPARTMENT PERSONNEL:** .1 Maintenance Technician whose duties are split among the City Hall, Library and Senior Citizen's Center

**City of Yankton**  
Adopted 2024 Budget

<b>Fund: General</b>		<b>Function: Culture - Recreation</b>				<b>Activity: Senior Citizens Center</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 141 101	Regular Salaries & Wages	\$4,968	\$5,126	\$5,095	\$5,996	\$2,337	\$5,996	\$6,310
101 141 103	Overtime Wages	\$0	\$1	\$8	\$500	\$0	\$500	\$500
101 141 111	OASI	\$380	\$392	\$390	\$497	\$179	\$488	\$521
101 141 121	Retirement	\$298	\$308	\$302	\$390	\$140	\$390	\$409
101 141 131	Worker's Compensation	\$0	\$0	\$0	\$7	\$0	\$7	\$7
101 141 132	Group Insurance	\$731	\$719	\$648	\$1,688	\$375	\$1,688	\$1,891
101 141 133	Unemployment Insurance	\$4	\$4	\$11	\$19	\$8	\$19	\$21
	<b>Subtotal Personnel Services</b>	<b>\$6,381</b>	<b>\$6,550</b>	<b>\$6,454</b>	<b>\$9,097</b>	<b>\$3,039</b>	<b>\$9,088</b>	<b>\$9,659</b>
101 141 201	Insurance	\$4,208	\$4,590	\$4,474	\$6,087	\$4,700	\$6,087	\$6,696
101 141 223	Repair & Maintenance-Buildings	\$2,244	\$4,928	\$7,903	\$5,750	\$1,607	\$5,750	\$5,750
101 141 236	Janitorial Supplies	\$1,815	\$687	\$1,025	\$2,200	\$819	\$2,200	\$2,200
101 141 255	COVID Expense	\$46	\$0	\$0	\$0	\$0	\$0	\$0
101 141 271	Telephone	\$42	\$42	\$42	\$50	\$21	\$50	\$50
101 141 272	Electricity	\$17,963	\$20,529	\$20,224	\$25,000	\$5,667	\$25,000	\$25,000
101 141 273	Fuel-Heating	\$3,072	\$4,263	\$6,262	\$10,000	\$3,852	\$8,000	\$10,000
101 141 274	Water Service	\$1,977	\$2,442	\$2,727	\$3,200	\$627	\$3,200	\$3,200
101 141 275	Sewer Service	\$822	\$1,080	\$1,559	\$1,400	\$372	\$1,400	\$1,400
101 141 276	Landfill	\$872	\$816	\$816	\$900	\$336	\$1,000	\$1,000
	<b>Subtotal Expenditures</b>	<b>\$33,061</b>	<b>\$39,377</b>	<b>\$45,032</b>	<b>\$54,587</b>	<b>\$18,001</b>	<b>\$52,687</b>	<b>\$55,296</b>
101 141 301	Capital Repairs and Maintenance	\$26,000	\$3,183	\$4,780	\$5,300	\$0	\$5,300	\$4,300
101 141 350	Equipment	\$660	\$953	\$29,904	\$1,000	\$0	\$1,000	\$1,000
101 141 431	Other Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal Capital Expenditures</b>	<b>\$26,660</b>	<b>\$4,136</b>	<b>\$34,684</b>	<b>\$6,300</b>	<b>\$0</b>	<b>\$6,300</b>	<b>\$5,300</b>
	<b>Total Expenditures</b>	<b>\$66,102</b>	<b>\$50,063</b>	<b>\$86,170</b>	<b>\$69,984</b>	<b>\$21,040</b>	<b>\$68,075</b>	<b>\$70,255</b>

**COMMUNITY LIBRARY**  
**ACCOUNT #101-142**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The mission of the Yankton Community Library is to uphold the public's freedom of access to information by providing a dynamic collection in a variety of formats and technologies, and to respond to the needs of the community through timely services and programs.

**DEPARTMENT PERSONNEL:** 1 Library Director, 5 full-time and 8 part-time staff members, .1 Maintenance Technician whose duties are split among the City Hall, Library and Senior Citizen's Center



**OPERATING TRANSFERS**  
**ACCOUNT #101-182**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of the operating transfer fund is to account for contributions/subsidies made by the General Fund to other departments.



**City of Yankton**  
Adopted 2024 Budget

Fund: <b>General</b>		Function: <b>Operating Transfers</b>				Activity: <b>Finance Office</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
101 182 620	Parks & Recreation Fund	\$1,553,087	\$1,603,426	\$1,716,244	\$1,955,507	\$1,030,307	\$2,122,355	\$2,140,290
101 182 622	Huether Family Aquatic Center	\$49,444	\$805,779	\$882,829	\$178,580	\$457,699	(\$29,196)	\$706
102 182 622	Huether Family Aquatic Center	\$876,978	\$0	\$111,976	\$884,043	\$0	\$884,043	\$884,043
101 182 623	Marne Creek Fund	\$110,851	\$86,496	\$79,000	\$79,000	\$64,160	\$156,342	\$134,484
101 182 625	Recreation/SAC	\$478,560	\$399,413	\$442,432	\$665,714	\$342,529	\$508,178	\$538,581
101 182 627	911 Fund / Dispatch	\$568,080	\$531,280	\$578,665	\$1,424,690	\$421,499	\$1,023,050	\$879,964
101 182 628	Huether Family Aquatic Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 182 651	Public Improvement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 182 652	Airport Capital	\$0	\$0	\$0	\$0	\$0	\$75,000	\$4,800
101 182 653	Park Capital	\$57,511	\$132,000	\$1,369,347	\$1,308,000	\$58,488	\$841,000	\$187,000
101 182 661	Cemetery Fund	\$83,215	\$84,334	\$60,586	\$110,586	\$0	\$133,273	\$140,184
101 182 663	Transfer to Fox Run Golf	\$96,650	\$96,650	\$150,000	\$196,650	\$0	\$96,650	\$96,650
101 182 663	Loan to Fox Run Golf	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 182 690	Transfer to Capital Reserve (Engine #1)	\$0	\$0	\$500,000	\$225,000	\$0	\$225,000	\$100,000
Total Transfers		\$3,874,376	\$3,739,378	\$5,891,079	\$7,027,770	\$2,374,682	\$6,035,695	\$5,106,702

## GENERAL FUND SUMMARY

**PURPOSE:** The following four pages are a summary of the Adopted General Fund Expenditures by department and by function. The functions are divided into our three spending groups:

**100 Series** - Personnel Services

**200 Series** - Other Current Expenditures

**300 Series** - Capital Expenditures

These pages are a management tool for comparative and analysis purposes.

**City of Yankton**  
**Adopted 2024 Budget**

Fund: **General**

Function: **Summary-Personnel Services**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	City Commission	\$56,706	\$60,914	\$62,911	\$65,890	\$34,452	\$65,890	\$67,746
	City Manager	\$323,331	\$218,217	\$213,192	\$243,758	\$111,400	\$242,797	\$251,225
	City Attorney	\$67,218	\$68,115	\$71,782	\$84,734	\$35,556	\$84,707	\$89,157
	Finance Office	\$550,226	\$536,193	\$559,613	\$697,969	\$296,794	\$697,767	\$740,054
	Information Services	\$311,246	\$284,441	\$286,400	\$401,563	\$140,676	\$401,563	\$425,247
	Community Development	\$416,967	\$424,339	\$444,550	\$552,360	\$225,922	\$537,006	\$568,986
	Human Resources	\$0	\$162,193	\$180,596	\$214,993	\$95,125	\$216,016	\$234,572
	Police	\$2,398,624	\$2,549,071	\$2,544,332	\$3,474,842	\$1,234,297	\$3,246,474	\$3,431,815
	Animal Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fire Department.	\$227,008	\$244,041	\$288,365	\$341,735	\$113,283	\$484,851	\$504,905
	Engineering	\$539,838	\$554,532	\$472,792	\$734,751	\$251,359	\$670,995	\$709,650
	Street Division	\$816,362	\$825,975	\$894,730	\$1,292,976	\$461,319	\$1,097,990	\$1,181,584
	Snow & Ice Removal	\$46,426	\$21,360	\$0	\$0	\$0	\$0	\$0
	City Hall	\$94,253	\$96,227	\$98,124	\$127,944	\$46,400	\$127,944	\$136,343
	Traffic Control	\$67,380	\$70,573	\$75,022	\$84,664	\$36,805	\$84,664	\$89,840
	Chan Gurney Airport	\$125,217	\$131,513	\$141,296	\$182,026	\$65,891	\$178,913	\$188,636
	Senior Citizens Center	\$6,381	\$6,550	\$6,454	\$9,097	\$3,039	\$9,088	\$9,659
	Community Library	\$400,425	\$464,217	\$543,922	\$637,065	\$275,961	\$626,316	\$663,121
	<b>Total Personnel Services</b>	<b>\$6,447,608</b>	<b>\$6,718,471</b>	<b>\$6,884,081</b>	<b>\$9,146,367</b>	<b>\$3,428,279</b>	<b>\$8,772,981</b>	<b>\$9,292,540</b>

**City of Yankton**  
Adopted 2024 Budget

Fund: **General**

Function: **Summary-Other Current Expenditures**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	City Commission	\$109,702	\$107,377	\$104,462	\$106,393	\$27,963	\$106,513	\$127,512
	City Manager	\$33,433	\$18,260	\$13,710	\$43,794	\$4,062	\$43,794	\$38,708
	City Attorney	\$16,010	\$25,879	\$21,501	\$52,000	\$8,761	\$52,000	\$35,000
	Finance Office	\$39,803	\$43,714	\$42,851	\$59,118	\$26,998	\$59,118	\$52,086
	Information Services	\$66,467	\$73,975	\$66,054	\$96,656	\$39,607	\$97,540	\$97,129
	Community Development	\$26,567	\$60,433	\$36,718	\$64,800	\$11,648	\$65,636	\$64,675
	Human Resources	\$855	\$26,544	\$33,189	\$33,450	\$9,812	\$33,600	\$39,495
	Contingency	\$0	\$0	\$0	\$300,000	\$0	\$300,000	\$300,000
	Police	\$387,289	\$392,519	\$392,438	\$518,150	\$209,003	\$507,305	\$536,500
	Animal Control	(\$20,000)	\$0	\$0	\$0	\$0	\$0	\$0
	Fire Department.	\$158,894	\$135,866	\$209,553	\$211,100	\$89,328	\$272,588	\$277,232
	Civil Defense	\$1,131	\$2,309	\$8,607	\$5,285	\$414	\$5,260	\$5,285
	Engineering	\$28,299	\$30,563	\$19,869	\$57,208	\$9,132	\$58,858	\$59,099
	Street Division	\$391,457	\$504,166	\$429,977	\$768,296	\$339,232	\$774,870	\$779,858
	Snow & Ice Removal	\$82,665	\$88,158	\$0	\$0	\$0	\$0	\$0
	City Hall	\$74,925	\$119,084	\$178,646	\$114,776	\$60,708	\$154,776	\$157,719
	Traffic Control	\$382,463	\$343,424	\$363,890	\$388,235	\$124,402	\$388,235	\$388,619
	Chan Gurney Airport	\$150,221	\$282,859	\$378,765	\$364,948	\$110,516	\$484,983	\$468,891
	Special Appropriations	\$137,557	\$135,476	\$174,133	\$128,095	\$75,259	\$133,096	\$128,600
	Senior Citizens Center	\$33,061	\$39,377	\$45,032	\$54,587	\$18,001	\$52,687	\$55,296
	Community Library	\$118,352	\$179,806	\$135,276	\$149,333	\$57,234	\$179,487	\$151,233
	Operating Transfers	\$3,874,376	\$3,739,378	\$5,891,079	\$7,027,770	\$0	\$6,035,695	\$5,106,702
	<b>Total Other Current Expenditure</b>	<b>\$6,093,527</b>	<b>\$6,349,167</b>	<b>\$8,545,750</b>	<b>\$10,543,994</b>	<b>\$1,222,080</b>	<b>\$9,806,041</b>	<b>\$8,869,639</b>

**City of Yankton**  
**Adopted 2024 Budget**

Fund: **General**

Function: **Summary-Capital Expenditures**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	City Manager's Office	\$3,166	\$0	\$2,199	\$1,000	\$595	\$1,000	\$1,000
	Finance Office	\$2,578	\$0	\$82,700	\$1,000	\$2,045	\$2,045	\$12,000
	Information Services	\$92,565	\$38,805	\$97,265	\$187,969	\$300	\$157,969	\$37,000
	Community Development	\$29,492	\$489	\$0	\$141,000	\$0	\$71,000	\$80,000
	Human Resources	\$0	\$1,969	\$0	\$1,000	\$0	\$1,000	\$0
	Police	\$574,455	\$386,473	\$164,970	\$357,955	\$176,752	\$354,955	\$262,000
	Animal Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fire Department.	\$294,298	\$174,499	\$279,992	\$488,685	\$15,058	\$381,918	\$449,185
	Civil Defense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineering	\$0	\$0	\$42,333	\$1,000	\$0	\$1,000	\$1,000
	Street Division	\$314,515	\$504,307	\$228,793	\$1,461,500	\$113,590	\$1,411,000	\$646,000
	Snow & Ice Removal	\$21,038	\$22,185	\$0	\$0	\$0	\$0	\$0
	City Hall	\$6,833	\$19,256	\$113,368	\$142,227	\$0	\$142,227	\$166,000
	Traffic Control	\$51,685	\$88,017	\$76,956	\$61,244	\$0	\$61,244	\$45,000
	Chan Gurney Airport	\$11,545	\$124,001	\$283,424	\$75,500	\$36,259	\$76,259	\$45,000
	Senior Citizens Center	\$26,660	\$4,136	\$34,684	\$6,300	\$0	\$6,300	\$5,300
	Community Library	\$50,135	\$100,319	\$86,176	\$265,400	\$20,609	\$290,400	\$130,501
	<b>Total Capital Expenditures</b>	<b>\$1,478,965</b>	<b>\$1,464,456</b>	<b>\$1,492,860</b>	<b>\$3,191,780</b>	<b>\$365,208</b>	<b>\$2,958,317</b>	<b>\$1,879,986</b>

**City of Yankton**  
Adopted 2024 Budget

Fund: **General**

Function: **Summary-Total Expenditures**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	City Commission	\$299,326	\$168,291	\$167,373	\$172,283	\$62,415	\$172,403	\$195,258
	City Manager	\$359,930	\$236,477	\$229,101	\$288,552	\$116,057	\$287,591	\$290,933
	City Attorney	\$83,228	\$93,994	\$93,283	\$136,734	\$44,317	\$136,707	\$124,157
	Finance Office	\$592,607	\$579,907	\$685,164	\$758,087	\$325,837	\$758,930	\$804,140
	Information Services	\$470,278	\$397,221	\$449,719	\$686,188	\$180,583	\$657,072	\$559,376
	Community Development	\$473,026	\$485,261	\$481,268	\$758,160	\$237,570	\$673,642	\$713,661
	Human Resources	\$855	\$190,706	\$213,785	\$249,443	\$104,937	\$250,616	\$274,067
	Contingency	\$0	\$0	\$0	\$300,000	\$0	\$300,000	\$300,000
	Police	\$3,360,368	\$3,328,063	\$3,101,740	\$4,350,947	\$1,620,052	\$4,108,734	\$4,230,315
	Animal Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fire Department.	\$680,200	\$554,406	\$777,910	\$1,041,520	\$217,669	\$1,139,357	\$1,231,322
	Civil Defense	\$1,131	\$2,309	\$8,607	\$5,285	\$414	\$5,260	\$5,285
	Engineering	\$568,137	\$585,095	\$534,994	\$792,959	\$260,491	\$730,853	\$769,749
	Street Division	\$1,522,334	\$1,834,448	\$1,553,500	\$3,522,772	\$914,141	\$3,283,860	\$2,607,442
	Snow & Ice Removal	\$150,129	\$131,703	\$0	\$0	\$0	\$0	\$0
	City Hall	\$176,011	\$234,567	\$390,138	\$384,947	\$107,108	\$424,947	\$460,062
	Traffic Control	\$501,528	\$502,014	\$515,868	\$534,143	\$161,207	\$534,143	\$523,459
	Chan Gurney Airport	\$286,983	\$538,373	\$803,485	\$622,474	\$212,666	\$740,155	\$702,527
	Special Appropriations	\$137,557	\$135,476	\$174,133	\$128,095	\$75,259	\$133,096	\$128,600
	Senior Citizens Center	\$66,102	\$50,063	\$86,170	\$69,984	\$21,040	\$68,075	\$70,255
	Community Library	\$568,912	\$744,342	\$765,374	\$1,051,798	\$353,804	\$1,096,203	\$944,855
	Operating Transfers	\$3,874,376	\$3,739,378	\$5,891,079	\$7,027,770	\$2,374,682	\$6,035,695	\$5,106,702
	<b>Total Expenditures</b>	<b>\$14,173,018</b>	<b>\$14,532,094</b>	<b>\$16,922,691</b>	<b>\$22,882,141</b>	<b>\$7,390,249</b>	<b>\$21,537,339</b>	<b>\$20,042,165</b>

## **PARKS, RECREATION, & SPECIAL EVENTS**

### **ACCOUNT #201**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The mission of the Yankton Parks Department is to enhance the quality of life for the citizens of Yankton and the surrounding area by providing diverse parks, facilities, and urban forestry to serve a population with varied characteristics, interests, and needs. Dedication toward preservation of natural resources will ensure the opportunity for high-quality leisure experiences for present and future generations.

**DEPARTMENT PERSONNEL:** 1 Director of Parks and Recreation, 1 Parks & Grounds Superintendent, .25 Special Events Coordinator, 1 Senior Grounds Maintenance Worker, 5 Grounds Maintenance Workers, 1 Horticulture / Golf Maintenance, 1 Urban Forestry Specialist, and 1 Secretary.

**City of Yankton**  
Adopted 2024 Budget

Fund: **Parks & Recreation**                      Function: **Culture-Recreation**                      Activity: **Parks & Recreation**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
201 201 101	Regular Salaries & Wages	\$666,439	\$679,053	\$671,347	\$824,942	\$329,611	\$824,942	\$868,136
201 201 102	Temp. Salaries & Wages	\$52,506	\$63,156	\$91,522	\$64,000	\$39,012	\$75,000	\$75,000
201 201 103	Overtime Wages	\$14,275	\$18,122	\$20,372	\$22,000	\$5,691	\$22,000	\$22,000
201 201 111	OASI	\$53,522	\$54,647	\$58,307	\$69,687	\$27,019	\$70,529	\$73,833
201 201 121	Retirement	\$39,480	\$40,756	\$41,397	\$50,817	\$19,273	\$50,817	\$53,408
201 201 131	Worker's Compensation	\$37,526	\$33,014	\$18,923	\$52,404	(\$755)	\$47,640	\$52,404
201 201 132	Group Insurance	\$80,955	\$84,710	\$82,426	\$123,342	\$41,764	\$110,127	\$123,342
201 201 133	Unemployment Insurance	\$608	\$677	\$1,017	\$1,627	\$1,056	\$1,483	\$1,701
	Subtotal Personnel Services	\$945,311	\$974,135	\$985,311	\$1,208,819	\$462,671	\$1,202,538	\$1,269,824
201 201 201	Insurance	\$16,889	\$18,378	\$17,913	\$29,092	\$18,816	\$29,092	\$34,001
201 201 202	Professional Services	\$1,386	\$33,438	\$6,387	\$15,000	\$1,009	\$15,000	\$15,000
201 201 204	Contracted Serv.-Operations	\$7,215	\$7,091	\$5,377	\$8,000	\$981	\$8,000	\$8,000
201 201 210	Promotional	\$637	\$499	\$344	\$1,000	\$0	\$1,000	\$1,000
201 201 211	Publishing	\$343	\$1,521	\$2,581	\$2,500	\$42	\$2,500	\$2,500
201 201 221	Rep. & Maintenance-Equipment	\$26,702	\$14,718	\$22,128	\$19,000	\$9,748	\$19,000	\$19,000
201 201 222	Rep. & Maint.-Vehicles	\$2,981	\$2,693	\$742	\$5,000	\$618	\$5,000	\$5,000
201 201 223	Rep. & Maintenance-Buildings	\$52,791	\$73,449	\$88,266	\$70,000	\$17,092	\$80,000	\$80,000
201 201 224	Rep. & Maint. Central Garage	\$44,518	\$77,815	\$29,866	\$75,000	\$31,648	\$50,000	\$55,000
201 201 231	Postage	\$264	\$504	\$140	\$1,000	\$113	\$1,000	\$1,000
201 201 232	Office Supplies	\$1,929	\$1,125	\$1,907	\$2,000	\$201	\$2,000	\$2,000
201 201 234	Copies	\$73	\$228	\$0	\$300	\$0	\$300	\$300
201 201 235	Subscriptions & Publications	\$58	\$602	\$0	\$100	\$0	\$368	\$100
201 201 236	Janitorial Supplies	\$6,747	\$10,508	\$9,405	\$7,100	\$2,029	\$9,100	\$9,500
201 201 240	Chemicals and Gases	\$12,025	\$6,160	\$21,652	\$13,000	\$8,403	\$15,000	\$17,000
201 201 241	Agricultural Supplies	\$27,024	\$35,672	\$26,442	\$30,000	\$25,315	\$30,000	\$30,000
201 201 242	Recreation Supplies-Operations	\$4,009	\$12,287	\$3,828	\$15,000	\$2,108	\$10,000	\$12,000
201 201 243	Medical and Safety Supplies	\$1,339	\$570	\$989	\$1,200	\$482	\$1,200	\$1,200
201 201 244	Uniforms and Dry Goods	\$1,837	\$1,881	\$1,592	\$2,500	\$2,314	\$2,500	\$2,500
201 201 247	Small Tools and Hardware	\$1,366	\$323	\$520	\$800	\$564	\$800	\$800
201 201 250	EAB Stumps	\$34,250	\$22,050	\$30,650	\$25,000	\$26,100	\$30,000	\$30,000
201 201 251	EAB Trees	\$1,421	\$624	\$400	\$10,000	\$300	\$10,000	\$10,000
201 201 255	COVID Expense	\$800	\$0	\$0	\$0	\$0	\$0	\$0
201 201 261	Membership Dues	\$1,082	\$2,559	\$1,277	\$1,962	\$300	\$1,962	\$2,500
201 201 262	Mileage	\$2,600	\$2,600	\$2,600	\$2,600	\$1,300	\$2,600	\$2,600
201 201 263	Travel Expense	\$1,161	\$702	\$3,376	\$3,000	\$2,691	\$3,000	\$3,500
201 201 264	Learning	\$0	\$0	\$1,267	\$1,000	\$1,985	\$2,000	\$1,500
201 201 265	Conferences & Meetings	\$569	\$743	\$963	\$3,600	\$1,533	\$3,600	\$3,600
201 201 271	Telephone	\$8,818	\$8,282	\$8,787	\$8,900	\$3,035	\$8,900	\$8,900
201 201 272	Electricity	\$46,424	\$46,702	\$50,054	\$53,000	\$12,659	\$53,000	\$53,000
201 201 273	Fuel-Heating	\$5,011	\$6,035	\$8,004	\$15,200	\$5,493	\$12,200	\$13,200
201 201 274	Water Service	\$163,950	\$171,435	\$162,796	\$172,000	\$975	\$172,000	\$172,000
201 201 275	Sewer Service	\$7,279	\$7,988	\$7,670	\$8,500	\$360	\$8,000	\$8,500
201 201 276	Landfill	\$2,450	\$2,565	\$3,115	\$3,400	\$785	\$3,400	\$3,400
	Subtotal Other Current Expenditures	\$485,948	\$571,747	\$521,038	\$605,754	\$178,999	\$592,522	\$608,601
201 201 301	Capital Repair & Maintenance	\$0	\$2,587	\$0	\$7,000	\$0	\$18,000	\$7,000
201 201 350	Equipment	\$164,564	\$87,226	\$242,284	\$369,000	\$255,359	\$358,000	\$277,000
	Subtotal Capital Expenditures	\$164,564	\$89,813	\$242,284	\$376,000	\$255,359	\$376,000	\$284,000
	Total Expenditures	\$1,595,823	\$1,635,695	\$1,748,633	\$2,190,573	\$897,029	\$2,171,060	\$2,162,425



**City of Yankton**  
Adopted 2024 Budget

Fund: <b>Parks &amp; Recreation</b>		Function: <b>Culture-Recreation</b>				Activity: <b>Parks &amp; Recreation</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$10,077	\$10,696	\$15,000	\$0	\$15,000	\$15,000	\$0
201 3488	Concessions	\$3,591	\$4,026	\$0	\$4,000	\$0	\$4,000	\$4,000
201 3489	Other-Park Revenue	\$0	\$0	\$141	\$25	\$150	\$200	\$500
201 3491	Other-Non Taxable	\$0	\$0	\$167	\$5	\$0	\$5	\$5
	Subtotal Park Revenue	\$3,591	\$4,026	\$308	\$4,030	\$150	\$4,205	\$4,505
201 3610	Interest	\$127	\$427	\$2,195	\$130	\$11,588	\$12,000	\$130
201 3612	Sale of Fixed Assests	\$13,380	\$1,775	\$10,100	\$0	\$1,300	\$0	\$0
201 3615	Misc Reimbursement	\$1,885	\$3,937	\$6,563	\$1,800	\$5,520	\$3,500	\$3,500
201 3620	Rentals-Park (Picnic Shelters & Court Spaces	\$6,790	\$12,085	\$12,620	\$12,000	\$6,385	\$12,000	\$12,000
201 3660	Donations	\$17,584	\$14,250	\$603	\$2,000	\$125	\$2,000	\$2,000
201 3720	Event Entry Fees	\$0	\$73	\$0	\$0	\$0	\$0	\$0
	Subtotal Misc. Revenue	\$39,766	\$32,547	\$32,081	\$15,930	\$24,918	\$29,500	\$17,630
201 3910	Transfer from General Fund	\$1,553,087	\$1,603,426	\$1,716,244	\$2,170,613	\$1,030,307	\$2,122,355	\$2,140,290
	Subtotal Transfer Revenue	\$1,553,087	\$1,603,426	\$1,716,244	\$2,170,613	\$1,030,307	\$2,122,355	\$2,140,290
	Total Funds Available	\$1,606,521	\$1,650,695	\$1,763,633	\$2,190,573	\$1,070,375	\$2,171,060	\$2,162,425
	Total Expenditures	\$1,595,823	\$1,635,695	\$1,748,633	\$2,190,573	\$897,029	\$2,171,060	\$2,162,425
	Ending Balance	\$10,696	\$15,000	\$15,000	\$0	\$173,346	\$0	\$0

**THE HUETHER FAMILY AQUATICS CENTER**  
**ACCOUNT #202**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The mission of the Huether Family Aquatics Center is to enhance the quality of life for the citizens of Yankton and the surrounding area by providing a diverse aquatic facility to serve a population with varied characteristics, interests, and needs.

**City of Yankton**  
Adopted 2024 Budget

Fund: Huether Family Aquatics Center		Function: Culture-Recreation				Activity: Aquatics Center		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
202 202 102	Temporary Wages	\$0	\$294,823	\$317,421	\$320,000	\$202,837	\$320,000	\$320,000
202 202 111	OASI	\$0	\$22,554	\$24,283	\$24,480	\$15,517	\$24,480	\$24,480
202 202 133	Unemployment Insurance	\$0	\$793	\$1,174	\$1,200	\$1,157	\$1,200	\$1,200
	Subtotal Personnel Services	\$0	\$318,170	\$342,878	\$345,680	\$219,511	\$345,680	\$345,680
202 202 201	Insurance	\$0	\$19,946	\$18,282	\$26,400	\$19,240	\$26,400	\$29,040
202 202 202	Professional Services	\$0	\$18,557	\$20,672	\$30,000	\$6,209	\$25,000	\$25,000
202 202 204	Guppy Grant	\$0	\$0	\$0	\$0	\$185	\$185	\$0
202 202 211	Advertising	\$1,380	\$22,473	\$19,870	\$20,000	\$20,073	\$20,073	\$20,000
202 202 221	Rep. & Maint. - Equipment	\$0	\$403	\$0	\$1,500	\$241	\$3,000	\$1,500
202 202 223	Rep. & Maint. - Buildings	\$28	\$12,970	\$10,991	\$15,000	\$7,630	\$20,000	\$12,000
202 202 231	Postage	\$0	\$0	\$41	\$500	\$0	\$500	\$500
202 202 232	Office Supplies	\$0	\$1,691	\$157	\$3,000	\$127	\$2,000	\$2,000
202 202 236	Janitorial Supplies	\$0	\$4,158	\$1,413	\$8,000	\$1,420	\$5,000	\$5,000
202 202 240	Chemicals	\$0	\$49,617	\$63,281	\$62,000	\$45,217	\$70,000	\$71,100
202 202 242	Recreation Supplies	\$0	\$12,378	\$520	\$16,500	\$5,031	\$13,000	\$13,000
202 202 243	Medical, Safety, & Lab Supplies	\$284	\$1,820	\$296	\$4,000	\$481	\$3,000	\$3,000
202 202 244	Uniforms & Dry Goods	\$0	\$9,930	\$6,017	\$10,500	\$6,329	\$10,500	\$10,500
202 202 247	Small Tools & Hardware	\$0	\$0	\$0	\$0	\$145	\$200	\$200
202 202 271	Telephone	\$657	\$2,710	\$3,497	\$3,000	\$1,215	\$3,500	\$3,500
202 202 272	Electricity	\$379	\$46,776	\$42,648	\$51,000	\$3,728	\$48,000	\$48,000
202 202 273	Fuel-Heating	\$0	\$20,490	\$23,318	\$50,000	\$0	\$30,000	\$30,000
202 202 274	Water Service	\$0	\$41,702	\$43,869	\$45,000	\$1,921	\$45,000	\$45,000
202 202 275	Sewer Service	\$0	\$16,212	\$13,157	\$18,000	\$331	\$17,000	\$17,000
202 202 276	Landfill	\$0	\$1,064	\$936	\$1,600	\$384	\$1,600	\$1,600
202 202 701	Cash Short	\$0	\$4	\$9	\$0	\$2	\$10	\$10
202 202 728	Concessions Stand Operations	\$0	\$69,330	\$63,823	\$78,000	\$32,308	\$78,000	\$78,000
202 202 766	Merchandise	\$0	\$901	\$1,180	\$2,500	\$489	\$2,500	\$2,500
	Total Operating Expenses	\$2,728	\$353,132	\$333,977	\$446,500	\$152,706	\$424,468	\$418,450
202 202 350	Equipment	\$0	\$0	\$3,370	\$4,000	\$3,734	\$4,000	\$4,000
202 202 411	Interest	\$494,270	\$390,675	\$374,745	\$358,349	\$181,254	\$358,349	\$341,472
202 202 441	Principal	\$439,861	\$543,456	\$559,386	\$575,783	\$285,812	\$575,783	\$592,660
	Total Capital Outlay	\$934,131	\$934,131	\$937,501	\$938,132	\$470,800	\$938,132	\$938,132
	Total Expenditures	\$936,859	\$1,605,433	\$1,614,356	\$1,730,312	\$843,017	\$1,708,280	\$1,702,262

Fund: Huether Family Aquatics Center		Function: Culture-Recreation				Activity: Aquatics Center		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$9,370	\$160,000	(\$9,993)	\$0	\$1,765,000	\$1,765,000	\$1,765,000
202 3471	Red Cross Lessons	\$0	\$15,680	\$18,720	\$16,000	\$8,739	\$19,000	\$19,000
202 3472	Pool Receipts	\$0	\$192,321	\$138,125	\$200,000	\$52,413	\$145,000	\$200,000
202 3473	Guppy Grant Season Pass	\$0	\$7,699	\$3,096	\$8,000	\$0	\$5,000	\$5,000
202 3491	Other Non-Taxable	\$0	\$2,299	\$1	\$2,500	(\$14)	\$100	\$100
202 3610	Interest	\$429	\$0	\$7,436	\$0	\$91,710	\$95,000	\$17,000
202 3615	Miscellaneous Reimbursements	\$0	\$430	\$683	\$300	\$0	\$300	\$300
202 3620	Rentals	\$0	\$9,935	\$12,150	\$10,000	\$7,664	\$13,000	\$13,000
202 3659	Processing Fee	\$778	\$9,141	\$7,314	\$10,000	\$5,908	\$10,000	\$10,000
202 3660	Donations	\$0	\$11,405	\$69,540	\$150,000	\$162,770	\$162,770	\$150,000
202 3701	Cash Long	\$0	\$28	\$22	\$25	\$3	\$25	\$25
202 3728	Miscellaneous Concessions	\$0	\$120,336	\$115,150	\$125,000	\$52,280	\$125,000	\$125,000
202 3755	Joint Pool Pass	\$19,860	\$205,660	\$218,412	\$240,000	\$208,927	\$225,000	\$225,000
202 3756	Pool Pass (Tax Exempt)	\$0	\$0	\$0	\$0	\$128	\$150	\$0
202 3766	Merchandise	\$0	\$2,956	\$2,593	\$3,000	\$1,064	\$3,000	\$3,000
202 3910	Transfer From General Fund - Opt Out	\$876,978	\$805,779	\$882,829	\$884,043	\$457,700	\$884,043	\$884,043
202 3910	Transfer From General Fund	\$49,444	\$0	\$111,976	\$31,356	\$0	(\$29,196)	\$706
202 3950	Transfer From 505 Aquatics (Debt Service)	\$140,000	\$51,771	\$51,302	\$50,088	\$0	\$50,088	\$50,088
202 39xx	Transfer From 505 Aquatics (Reserve)	\$0	\$0	\$1,750,000	\$1,750,000	\$0	\$0	\$0
	Total Funds Available	\$1,096,859	\$1,595,440	\$3,379,356	\$3,480,312	\$2,814,292	\$3,473,280	\$3,467,262
	Total Expenditures	\$936,859	\$1,605,433	\$1,614,356	\$1,730,312	\$843,017	\$1,708,280	\$1,702,262
	Ending Balance	\$160,000	(\$9,993)	\$1,765,000	\$1,750,000	\$1,971,275	\$1,765,000	\$1,765,000

## **SUMMIT ACTIVITIES CENTER ACCOUNT #203**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The Summit Activities Center mission is to enhance the quality of life for the citizens of Yankton and the surrounding area by providing a facility for recreational, cultural, educational, social, and health enhancement programs to serve a population with varied characteristics, interests, and needs. The SAC/Yankton High School also provides a community center offering rental facilities such as theatres, meeting rooms, gyms, commons, and aquatic areas.

**DEPARTMENT PERSONNEL:** .75 Recreation Manager, 1 Recreation Coordinator

**City of Yankton**  
Adopted 2024 Budget

Fund: Parks & Recreation		Function: Culture-Recreation				Activity: Summit Activities Center		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
203 203 101	Regular Salaries & Wages	\$197,776	\$207,260	\$193,718	\$231,428	\$95,850	\$231,428	\$243,546
203 203 102	Temp. Salaries & Wages	\$85,883	\$109,725	\$115,795	\$200,000	\$70,368	\$180,000	\$180,000
203 203 103	Overtime Wages	\$1,530	\$1,503	\$5,266	\$2,000	\$2,270	\$4,500	\$2,000
203 203 111	OASI	\$19,979	\$23,104	\$23,720	\$33,157	\$12,855	\$31,818	\$32,554
203 203 121	Retirement	\$11,958	\$12,526	\$11,939	\$14,006	\$5,888	\$14,156	\$14,733
203 203 131	Worker's Compensation	(\$217)	(\$1,197)	\$3,794	\$1,574	(\$58)	\$1,574	\$1,731
203 203 132	Group Insurance	\$35,638	\$35,210	\$28,506	\$45,358	\$14,084	\$45,358	\$50,801
203 203 133	Unemployment Insurance	\$398	\$480	\$731	\$1,435	\$690	\$1,435	\$1,579
	Subtotal Personnel Services	\$352,945	\$388,611	\$383,469	\$528,958	\$201,947	\$510,269	\$526,944
203 203 201	Insurance	\$925	\$1,009	\$984	\$1,370	\$1,033	\$1,370	\$1,507
203 203 202	Professional Services	\$25,545	\$32,960	\$33,254	\$30,000	\$6,419	\$35,000	\$35,500
203 203 203	Bank Card Discounts	\$4,940	\$2,229	\$300	\$9,000	\$0	\$3,000	\$3,000
203 203 204	Contracted Serv.-Operations	\$52,012	\$53,486	\$59,243	\$63,000	\$23,259	\$63,000	\$63,000
203 203 206	Cost of Service Provided - (school)	\$126,397	\$129,765	\$141,875	\$129,000	\$36,598	\$145,000	\$146,000
203 203 210	Promotional	\$0	\$0	\$244	\$0	\$0	\$0	\$0
203 203 211	Publishing & Advertising	\$4,360	\$2,965	\$3,688	\$9,000	\$241	\$9,000	\$12,000
203 203 213	Contracted Services(Ice Arena)	\$2,185	\$0	\$0	\$0	\$0	\$0	\$0
203 203 221	Rep. & Maintenance-Equipment	\$72	\$0	\$5,300	\$5,000	\$1,128	\$5,000	\$5,000
203 203 223	Rep. & Maintenance-Buildings	\$0	\$0	\$11,077	\$9,000	\$9,461	\$12,000	\$12,500
203 203 224	Rep. & Maint. Central Garage	\$0	\$0	\$115	\$0	\$141	\$500	\$500
203 203 231	Postage	\$1,173	\$162	\$744	\$1,300	\$347	\$1,000	\$1,000
203 203 232	Office Supplies	\$2,159	\$1,959	\$1,171	\$2,000	\$678	\$2,000	\$2,000
203 203 233	Printing & Binding	\$5,400	\$0	\$0	\$0	\$0	\$0	\$0
203 203 234	Copies	\$949	\$864	\$1,384	\$1,000	\$719	\$1,400	\$1,400
203 203 235	Subscriptions & Publications	\$140	\$140	\$216	\$700	\$0	\$500	\$500
203 203 236	Janitorial Supplies	\$3,177	\$2,436	\$4,046	\$10,000	\$1,958	\$6,000	\$6,000
203 203 240	Chemicals and Gases	\$14,620	\$16,976	\$13,596	\$20,000	\$8,743	\$17,000	\$17,000
203 203 241	Agricultural Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203 203 242	Recreation Supplies-Operations	\$5,669	\$15,896	\$14,800	\$15,500	\$5,479	\$15,500	\$15,500
203 203 243	Medical and Safety Supplies	\$0	\$294	\$0	\$1,000	\$38	\$1,000	\$1,000
203 203 244	Uniforms and Dry Goods	\$1,145	\$0	\$1,192	\$3,000	\$1,394	\$3,000	\$3,000
203 203 247	Small Tools and Hardware	\$5	\$6	\$66	\$100	\$141	\$150	\$100
203 203 255	COVID Expense	\$2,073	\$0	\$0	\$0	\$0	\$0	\$0
203 203 261	Membership Dues	\$744	\$639	\$655	\$800	\$0	\$800	\$800
203 203 263	Travel Expense	\$49	\$534	\$1,065	\$1,350	\$962	\$1,350	\$1,350
203 203 264	Learning	\$0	\$180	\$325	\$1,100	\$0	\$1,100	\$1,100
203 203 265	Conferences & Meetings	\$145	\$180	\$200	\$2,500	\$860	\$2,500	\$2,500
203 203 271	Telephone	\$4,711	\$4,481	\$5,410	\$5,200	\$1,668	\$5,500	\$5,500
203 203 274	Water Service	\$6,411	\$9,247	\$9,774	\$8,000	\$3,239	\$10,000	\$10,000
203 203 275	Sewer Service	\$1,313	\$1,313	\$2,078	\$2,000	\$909	\$2,500	\$2,500
203 203 276	Landfill	\$0	\$511	\$0	\$0	\$0	\$0	\$0
	Subtotal Other Current Expenditures	\$266,319	\$278,232	\$312,802	\$330,920	\$105,415	\$345,170	\$350,257
203 203 701	Cash Short	\$4	\$2	\$3	\$100	\$5	\$100	\$100
203 203 728	Misc. Concessions	\$111	\$158	\$417	\$1,000	\$1,270	\$1,270	\$600
203 203 766	Merchandise	\$1,455	\$88	\$0	\$3,000	\$0	\$1,000	\$1,000
203 203 784	Awards	\$2,564	\$1,174	\$1,882	\$6,000	\$3,030	\$3,030	\$3,000
	Subtotal Resale Expenditures	\$4,134	\$1,422	\$2,302	\$10,100	\$4,305	\$5,400	\$4,700
203 203 350	Equipment	\$0	\$0	\$980	\$16,000	\$3,090	\$16,000	\$16,000
	Subtotal Capital Expenditures	\$0	\$0	\$980	\$16,000	\$3,090	\$16,000	\$16,000
	Total Expenditures	\$623,398	\$668,265	\$699,553	\$885,978	\$314,757	\$876,839	\$897,901

**City of Yankton**  
Adopted 2024 Budget

Fund: **Parks & Recreation**

Function: **Culture-Recreation**

Activity: **Summit Activities Center**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$6,226	\$10,418	(\$35,316)	\$0	\$15,000	\$15,000	\$0
203 3390	Yankton School District	\$34,328	\$28,132	\$25,558	\$40,000	\$15,263	\$30,000	\$30,000
203 3459	Alcoa Ice Skating Rink	\$3,763	\$0	\$0	\$0	\$0	\$0	\$0
203 3473	Basketball	\$0	\$0	\$8,991	\$0	\$0	\$9,000	\$9,000
203 3484	Red Cross Lessons-SAC	\$1,000	\$12,285	\$8,128	\$20,000	\$8,670	\$15,000	\$15,000
203 3488	Rentals-SAC	\$3,766	\$4,507	\$12,178	\$21,000	\$12,628	\$18,000	\$18,000
203 3489	Rentals-City Hall Gym	\$1,610	\$1,340	\$3,693	\$3,000	\$1,365	\$4,500	\$4,500
203 3616	Cooking Classes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203 3619	Great Life Reimbursement	\$8,329	\$12,078	\$23,420	\$10,000	\$15,322	\$26,000	\$26,000
203 3701	Cash Long	\$16	(\$16)	\$21	\$100	\$9	\$50	\$50
203 3726	Contracted Concessions	\$470	\$489	\$0	\$500	\$0	\$500	\$500
203 3728	Misc. Concessions	\$503	\$708	\$1,359	\$750	\$1,356	\$1,500	\$1,500
203 3740	Annual Memberships	\$24,509	\$28,583	\$50,465	\$25,000	\$22,439	\$55,000	\$60,000
203 3741	Corporate Memberships	\$21,103	\$4,586	\$3,836	\$5,000	\$0	\$1,000	\$1,000
203 3742	Quarterly Memberships	\$30,214	\$21,186	\$43,295	\$25,000	\$28,820	\$49,000	\$52,000
203 3743	Daily Pass	\$8,970	\$16,620	\$28,962	\$18,000	\$19,602	\$30,000	\$32,000
203 3744	Adult Recreation Leagues	\$0	\$24,108	\$25,023	\$10,000	\$12,183	\$26,000	\$27,000
203 3745	Youth Recreation Leagues	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0
203 3746	SAC Programs	\$7,291	\$64,873	\$72,159	\$15,000	\$59,118	\$75,000	\$76,000
203 3749	Showers	\$0	\$5	\$0	\$50	\$0	\$50	\$50
203 3755	Yankton Summer Pool Pass	\$189	\$0	\$0	\$0	\$0	\$0	\$0
203 3766	Merchandise	\$178	\$271	\$299	\$400	\$200	\$400	\$400
203 3768	SAC Programs - Non Taxable	\$2,157	\$2,392	\$7,000	\$5,000	\$4,650	\$5,000	\$5,000
	Subtotal SAC Revenue	\$148,396	\$222,147	\$314,387	\$199,800	\$201,625	\$346,000	\$358,000
203 3610	Interest	\$159	\$0	\$1,639	\$800	\$7,141	\$7,141	\$800
203 3615	Misc Reimbursements/School	\$472	\$433	\$438	\$300	\$0	\$500	\$500
203 3660	Donations from Private	\$0	\$508	(\$8,991)	\$0	\$0	\$0	\$0
203 3690	Miscellaneous Non-Taxable	\$3	\$30	(\$36)	\$20	(\$16)	\$20	\$20
	Subtotal Misc. SAC Revenue	\$634	\$971	(\$6,950)	\$1,120	\$7,125	\$7,661	\$1,320
203 3910	Transfer from General Fund	\$478,560	\$399,413	\$442,432	\$685,058	\$342,529	\$508,178	\$538,581
	Total Funds Available	\$633,816	\$632,949	\$714,553	\$885,978	\$566,279	\$876,839	\$897,901
	Total Expenditures	\$623,398	\$668,265	\$699,553	\$885,978	\$314,757	\$876,839	\$897,901
	Ending Balance	\$10,418	(\$35,316)	\$15,000	\$0	\$251,522	\$0	\$0

## **MARNE CREEK ACCOUNT #204**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The mission of the division is to enhance the quality of life for the citizens of Yankton and the surrounding area by providing a recreational trail system to serve a population with varied characteristics, interests, and needs. Dedication toward preservation of natural resources will ensure the opportunity for high quality leisure experiences for present and future generations.

**DEPARTMENT PERSONNEL:** 1 Senior Grounds Maintenance Worker

**City of Yankton**  
Adopted 2024 Budget

Fund: Parks & Recreation		Function: Culture-Recreation				Activity: Marne Creek		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
204 204 101	Regular Wages	\$48,956	\$51,104	\$69,585	\$65,863	\$47,113	\$65,863	\$69,312
204 204 102	Temporary Wages	\$5,074	\$5,038	\$0	\$8,000	\$3,359	\$8,000	\$8,000
204 204 103	Overtime Wages	\$17	\$322	\$2,114	\$1,500	\$430	\$1,500	\$1,500
204 204 111	OASI	\$3,361	\$3,532	\$5,265	\$5,765	\$3,840	\$5,765	\$6,029
204 204 121	Retirement	\$2,938	\$3,085	\$4,052	\$4,042	\$2,853	\$4,042	\$4,249
204 204 131	Worker's Compensation	\$1,551	\$1,136	\$2,510	\$3,951	(\$31)	\$3,951	\$4,346
204 204 132	Group Insurance	\$9,834	\$9,734	\$9,931	\$14,485	\$7,540	\$14,485	\$16,223
204 204 133	Unemployment Insurance	\$54	\$55	\$126	\$152	\$167	\$175	\$193
	Subtotal Personnel Services	\$71,785	\$74,006	\$93,583	\$103,758	\$65,271	\$103,781	\$109,852
204 204 201	Insurance	\$492	\$537	\$523	\$711	\$550	\$711	\$782
204 204 202	Professional Services	\$46	\$148	\$133	\$500	\$125	\$500	\$500
204 204 221	Rep. & Maint. - Equipment	\$2,578	\$1,551	\$2,056	\$5,000	\$1,726	\$5,000	\$5,000
204 204 222	Rep. & Maint. - Vehicles	\$909	\$277	\$353	\$600	\$27	\$600	\$600
204 204 223	Rep. & Maint. - Trail	\$1,406	\$2,876	\$3,518	\$6,700	\$331	\$6,700	\$6,700
204 204 224	Rep. & Maint. - Central Garage	\$1,524	\$6,567	\$5,254	\$7,500	\$3,184	\$7,500	\$7,500
204 204 240	Chemicals	\$36	\$0	\$94	\$0	\$385	\$0	\$0
204 204 241	Agricultural Supplies	\$299	\$95	\$2,249	\$1,600	\$51	\$1,600	\$1,600
204 204 247	Small Tools & Hardware	\$62	\$19	\$57	\$500	\$6	\$500	\$500
204 204 271	Telephone	\$420	\$420	\$140	\$450	\$0	\$450	\$450
	Total Operating Expenses	\$7,772	\$12,490	\$14,377	\$23,561	\$6,385	\$23,561	\$23,632
204 204 310	Land Purchase	\$3,900	\$393,773	\$49,101	\$0	\$0	\$0	\$30,000
204 204 320	Maintenance Trail Construction	\$258,493	\$52,188	\$297,825	\$74,000	\$0	\$74,000	\$37,000
204 204 321	Recreation Components	\$1,660	\$0	\$0	\$2,000	\$0	\$2,000	\$2,000
204 204 322	FEMA Mitigation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204 204 323	FEMA 2019	\$0	\$187,789	\$63,632	\$5,400,000	\$1,635,818	\$5,900,000	\$0
204 204 324	Rotary Area - Shelter	\$0	\$0	\$0	\$25,000	\$0	\$25,000	\$0
204 204 350	Equipment	\$0	\$0	\$0	\$26,000	\$28,559	\$29,000	\$1,000
	Total Capital Outlay	\$264,053	\$633,750	\$410,558	\$5,527,000	\$1,664,377	\$6,030,000	\$70,000
	Total Expenditures	\$343,610	\$720,246	\$518,518	\$5,654,319	\$1,736,033	\$6,157,342	\$203,484

Fund: Parks & Recreation		Function: Culture-Recreation				Activity: Marne Creek		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	(\$84,467)	\$82,188	\$15,022	\$75,000	\$15,022	\$15,022	(\$450,978)
204 3311	FEMA Grant	\$0	\$457,805	\$309,772	\$2,805,000	\$1,667	\$2,805,000	\$0
204 3340	FEMA Grant	\$72,429	(\$11,388)	\$40,395	\$1,785,000	\$0	\$1,785,000	\$0
204 3343	CDBG	\$148,919	\$0	\$0	\$0	\$0	\$0	\$0
204 3615	Misc Reimbursements	\$17,346	\$0	\$0	\$0	\$0	\$0	\$0
204 3910	Transfer from General Fund	\$110,851	\$86,496	\$79,000	\$185,319	\$64,160	\$156,342	\$134,484
204 3950	Transfer from Second Penny	\$160,720	\$120,167	\$90,000	\$870,000	\$0	\$945,000	\$60,000
	Subtotal Revenue	\$510,265	\$653,080	\$519,167	\$5,645,319	\$65,827	\$5,691,342	\$194,484
	Total Funds Available	\$425,798	\$735,268	\$534,189	\$5,720,319	\$80,849	\$5,706,364	(\$256,494)
	Total Expenditures	\$343,610	\$720,246	\$518,518	\$5,654,319	\$1,736,033	\$6,157,342	\$203,484
	Ending Balance	\$82,188	\$15,022	\$15,671	\$66,000	(\$1,655,184)	(\$450,978)	(\$459,978)



**CASUALTY RESERVE  
ACCOUNT #205**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of the appropriation is to provide a Casualty Reserve Fund, pursuant to South Dakota Codified Law (SDCL) 9-21.16.1, for replacement and repair of City property as a result of a casualty loss.

**City of Yankton**  
Adopted 2024 Budget

Fund: Casualty Reserve		Activity: Casualty Reserve						
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
205 205 202	Professional Services	\$1,993	\$0	\$3,000	\$5,000	\$0	\$5,000	\$5,000
	Subtotal Other Current Expenditures	\$1,993	\$0	\$3,000	\$5,000	\$0	\$5,000	\$5,000
205 205 390	Other Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205 205 610	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Operating Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$1,993	\$0	\$3,000	\$5,000	\$0	\$5,000	\$5,000

Fund: Casualty Reserve		Activity: Casualty Reserve						
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$46,830	\$45,228	\$45,396	\$63,620	\$43,259	\$43,259	\$38,917
205 3610	Interest	\$391	\$168	\$863	\$250	\$658	\$658	\$250
	Total Funds Available	\$47,221	\$45,396	\$46,259	\$63,870	\$43,917	\$43,917	\$39,167
	Total Expenditures	\$1,993	\$0	\$3,000	\$5,000	\$0	\$5,000	\$5,000
	Ending Balance	\$45,228	\$45,396	\$43,259	\$58,870	\$43,917	\$38,917	\$34,167

**CEMETERY**  
**ACCOUNT #206**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The mission of the division is to enhance the quality of life for the citizens of Yankton and the surrounding area by providing a well-maintained and well-documented cemetery.

**DEPARTMENT PERSONNEL:** 1 Senior Grounds Maintenance Worker

**City of Yankton**  
**Adopted 2024 Budget**

Fund: Cemetery		Function: Operating Expenses				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
206 206 101	Regular Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$66,376
206 206 101	Temporary Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$7,000
206 206 101	Overtime Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
206 206 101	OASI	\$0	\$0	\$0	\$0	\$0	\$0	\$5,919
206 206 101	Retirement	\$0	\$0	\$0	\$0	\$0	\$0	\$4,223
206 206 101	Worker's Compensation	\$0	\$0	\$0	\$0	\$0	\$0	\$3,196
206 206 101	Group Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$14,270
206 206 101	Unemployment Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$147
	Subtotal Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$105,131
206 206 201	Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$933
206 206 201	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
206 206 201	Rep. & Maint. - Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
206 206 201	Rep. & Maint. - Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$500
206 206 201	Rep. & Maint. - Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000
206 206 201	Rep. & Maint. - Central Garage	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000
206 206 201	Agricultural Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
206 206 201	Small Tools & Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$500
206 206 201	Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$420
206 206 201	Electricity	\$0	\$0	\$0	\$0	\$0	\$0	\$1,900
	Total Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$25,753
206 206 301	Capital Repair and Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$11,500
206 206 350	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$36,500
	Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$167,384

**City of Yankton**  
**Adopted 2024 Budget**

Fund: Cemetery		Estimated Revenue				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$7,797
206 3610	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$500
206 3864	Other Nonoperational Income	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
206 3910	Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$140,184
206 3860	Sale of Lots - Operational	\$0	\$0	\$0	\$0	\$0	\$0	\$10,500
206 3861	Grave Openings	\$0	\$0	\$0	\$0	\$0	\$0	\$14,000
206 3865	Grave Openings Non-Taxable	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
	<b>Total Revenue</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$167,384
	<b>Total Funds Available</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$175,181
	<b>Total Expenditures</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$167,384
	<b>Ending Balance</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$7,797

**BRIDGE AND STREET FUND**  
**ACCOUNT #207-221**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of these appropriations are to account for expenditures on bridge projects approved by the South Dakota Department of Transportation; maintain bridge inspections for all bridges on an every other year rotation, routine painting and maintenance of bridges on an as needed basis.

**City of Yankton**  
Adopted 2024 Budget

**Fund: Bridge & Street Fund**

**Activity: Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
207 221 202	Professional Services	\$15,439	\$0	\$0	\$0	\$13,401	\$55,000	\$0
207 221 223	Bridge Painting	\$0	\$0	\$0	\$20,000	\$0	\$20,000	\$20,000
207 221 301	Road Materials	\$0	\$0	\$0	\$50,000	\$0	\$50,000	\$50,000
207 221 320	Bridge Maintenance/Replace	\$0	\$0	\$2,856	\$0	\$0	\$0	\$0
207 221 389	23rd Street Bridge	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
207 221 391	Pine Street Bridge Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0
207 221 392	Pine Street Bridge Historic Marker	\$0	\$0	\$0	\$0	\$0	\$0	\$0
207 221 393	Mulberry & Linn St Walk Bridges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
207 221 394	Walnut Street Bridge	\$0	\$0	\$0	\$0	\$0	\$0	\$0
207 221 395	Meridian Bridge Column Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
207 221 396	Meridian Bridge Inspection / Repair	\$0	\$0	\$0	\$35,000	\$0	\$35,000	\$0
207 221 397	Cedar Street Bridge	\$0	\$19,944	\$2,260	\$187,740	\$633	\$187,740	\$250,000
	<b>Total Expenditures</b>	<b>\$15,439</b>	<b>\$19,944</b>	<b>\$5,116</b>	<b>\$292,740</b>	<b>\$14,034</b>	<b>\$347,740</b>	<b>\$680,000</b>

**Fund: Bridge & Street Fund**

**Activity: Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$120,553	\$128,011	\$130,167	\$131,448	\$150,174	\$150,174	\$113,574
207 3343	Cedar Street Bridge Agreement	\$0	\$0	\$0	\$0	\$0	\$93,870	\$200,000
207 3380	Special Road & Bridge-Current	\$21,397	\$21,397	\$21,397	\$21,397	\$0	\$21,397	\$21,397
207 3610	Interest	\$1,500	\$703	\$3,726	\$100	\$3,148	\$5,000	\$100
207 3950	Transfer from Second Penny	\$0	\$0	\$0	\$196,342	\$0	\$190,873	\$458,602
	<b>Subtotal Revenue</b>	<b>\$22,897</b>	<b>\$22,100</b>	<b>\$25,123</b>	<b>\$217,839</b>	<b>\$3,148</b>	<b>\$311,140</b>	<b>\$680,099</b>
	<b>Total Funds Available</b>	<b>\$143,450</b>	<b>\$150,111</b>	<b>\$155,290</b>	<b>\$349,287</b>	<b>\$153,322</b>	<b>\$461,314</b>	<b>\$793,673</b>
	<b>Total Expenditures</b>	<b>\$15,439</b>	<b>\$19,944</b>	<b>\$5,116</b>	<b>\$292,740</b>	<b>\$14,034</b>	<b>\$347,740</b>	<b>\$680,000</b>
	<b>Ending Balance</b>	<b>\$128,011</b>	<b>\$130,167</b>	<b>\$150,174</b>	<b>\$56,547</b>	<b>\$139,288</b>	<b>\$113,574</b>	<b>\$113,673</b>

**911 / DISPATCH  
ACCOUNT #208**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The Yankton Dispatch Center's primary mission is to provide the highest quality public safety for the people who live, work, play and visit within Yankton County.

**DEPARTMENT PERSONNEL:** 1 Communications Supervisor, 1 Communications Specialist and 9 dispatchers.



**City of Yankton**  
Adopted 2024 Budget

Fund: 911 / Dispatch		Function: Public Safety				Activity: 911 / Dispatch		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
208 208 101	Regular Wages	\$444,660	\$430,626	\$537,263	\$559,627	\$269,935	\$559,627	\$588,929
208 208 102	Temporary Wages	\$1,273	\$2,840	\$7,796	\$31,000	\$0	\$31,000	\$31,000
208 208 103	Overtime Wages	\$18,116	\$33,746	\$28,182	\$52,000	\$6,108	\$50,000	\$50,000
208 208 111	OASI	\$34,962	\$35,302	\$42,131	\$49,161	\$20,845	\$49,161	\$51,250
208 208 121	Retirement	\$27,678	\$27,723	\$33,173	\$36,698	\$16,422	\$36,698	\$38,336
208 208 131	Worker's Compensation	\$1,373	\$1,110	\$1,130	\$1,990	(\$35)	\$1,809	\$1,990
208 208 132	Group Insurance	\$69,943	\$61,863	\$71,032	\$92,150	\$41,077	\$82,277	\$92,150
208 208 133	Unemployment Insurance	\$461	\$493	\$769	\$940	\$816	\$895	\$985
	Subtotal Personnel Services	\$598,466	\$593,703	\$721,476	\$823,566	\$355,168	\$811,467	\$854,640
208 208 201	Insurance	\$6,977	\$7,291	\$8,957	\$9,680	\$9,318	\$9,680	\$10,648
208 208 202	Professional Services	\$22,633	\$24,258	\$4,458	\$48,000	\$1,112	\$48,000	\$48,000
208 208 212	Rent	\$0	\$0	\$0	\$8,740	\$0	\$8,740	\$8,740
208 208 231	Postage	\$5	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000
208 208 232	Office Supplies	\$516	\$1,060	\$1,050	\$1,000	\$192	\$1,000	\$1,000
208 208 234	Copies	\$0	\$0	\$0	\$500	\$0	\$500	\$500
208 208 244	Uniforms	\$591	\$141	\$679	\$1,500	\$465	\$1,500	\$1,500
208 208 265	Conferences & Meetings	\$717	\$135	\$1,533	\$1,500	\$50	\$1,500	\$1,500
208 208 271	Telephone	\$398	\$420	\$420	\$8,700	\$210	\$8,700	\$8,700
208 208 281	Administration Billing	\$420	\$0	\$0	\$94,031	\$0	\$94,031	\$98,954
	Total Operating Expenses	\$32,257	\$33,305	\$17,097	\$174,651	\$11,347	\$174,651	\$180,542
208 208 350	Equipment	\$403,709	\$23,001	\$9,491	\$204,000	\$2,470	\$204,000	\$4,000
208 208 355	COVID Capital Expense	\$96,673	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital Outlay	\$500,382	\$23,001	\$9,491	\$204,000	\$2,470	\$204,000	\$4,000
	Total Expenditures	\$1,131,105	\$650,009	\$748,064	\$1,202,217	\$368,985	\$1,190,118	\$1,039,182

Fund: 911 / Dispatch		Function: Public Safety				Activity: 911 / Dispatch		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$0	(\$1,016)	\$31,174	\$0	\$0	\$0	\$0
208 3377	E911 Funds	\$154,044	\$126,156	\$132,568	\$132,598	\$33,150	\$132,568	\$132,598
208 3384	County Reimbursement	\$400,000	\$22,777	\$830	\$25,000	\$0	\$25,000	\$25,000
208 3414	County Reimbursement	\$0	\$0	\$1,599	\$1,500	\$0	\$1,500	\$1,500
208 3610	Interest	\$822	\$1,986	\$2,899	\$120	\$6,978	\$8,000	\$120
208 3615	Misc Reimbursements	\$7,143	\$0	\$329	\$0	\$0	\$0	\$0
208 3910	Transfer from General Fund	\$568,080	\$531,280	\$578,665	\$1,042,999	\$421,500	\$1,023,050	\$879,964
	Subtotal Revenue	\$1,130,089	\$682,199	\$716,890	\$1,202,217	\$461,628	\$1,190,118	\$1,039,182
	Total Funds Available	\$1,130,089	\$681,183	\$748,064	\$1,202,217	\$461,628	\$1,190,118	\$1,039,182
	Total Expenditures	\$1,131,105	\$650,009	\$748,064	\$1,202,217	\$368,985	\$1,190,118	\$1,039,182
	Ending Balance	(\$1,016)	\$31,174	\$0	\$0	\$92,643	\$0	\$0

**BID DISTRICT #1**  
**ACCOUNT #209**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of the Bid District – Pursuant to SDCL 9-55, et seq., the City hereby has established Business Improvement District #1 to help fund a portion of the costs of creation, promotion, marketing, and capital of visitor facilities, events, attractions and activities which benefit the City and the hotels, motels and lodging establishments located in “the District.” Eligible expenses may include payment for the costs of acquisition, construction, maintenance, operation and funding of public improvements, facilities for the enhancement, expansion, marketing and promotion of visitor facilities, events, attractions and activities.

**City of Yankton**  
**Adopted 2024 Budget**

Fund: **BID**

Activity: **Tourism Promotion**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
209 209 202	Professional Services	\$15,912	\$24,828	\$101,070	\$14,429	\$0	\$13,870	\$13,850
209 209 204	YAPG - (Mt. Marty)	\$89,095	\$109,528	\$110,959	\$115,430	\$0	\$110,959	\$110,800
209 209 205	YAPG - (YYSA)	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000
209 209 206	YAPG - (NFAA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
209 209 610	Transfer to General Fund - Administration	\$2,227	\$2,738	\$2,774	\$2,981	\$0	\$2,770	\$2,842
	Total Expenditures	\$107,234	\$137,094	\$214,803	\$137,840	\$0	\$132,599	\$132,492

Fund: **BID**

Activity: **Tourism Promotion**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Years Balance	\$180,661	\$184,814	\$184,629	\$0	\$108,525	\$108,525	\$114,426
209 3121	Lodging Tax	\$109,001	\$135,988	\$134,566	\$147,071	\$38,802	\$136,000	\$140,080
209 3610	Interest	\$2,386	\$921	\$4,133	\$2,000	\$2,274	\$2,500	\$2,000
	Subtotal Revenues	\$111,387	\$136,909	\$138,699	\$149,071	\$41,076	\$138,500	\$142,080
	Total Funds Available	\$292,048	\$321,723	\$323,328	\$149,071	\$149,601	\$247,025	\$256,506
	Total Expenditures	\$107,234	\$137,094	\$214,803	\$137,840	\$0	\$132,599	\$132,492
	Due To / Due From	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Ending Balance	\$184,814	\$184,629	\$108,525	\$11,231	\$149,601	\$114,426	\$124,014

<p style="text-align: center;"><b>BBB</b> <b>ACCOUNT #211</b></p>
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**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of this appropriation is to account for expenditures of the 1 percent municipal BBB sales tax. All revenue received from this additional tax shall be utilized for the promotion and advertising of the City, its facilities, attractions, and activities. The City Commissioners shall have the authority to appropriate such funds as are generated by this additional tax for that purpose.

**City of Yankton**  
Adopted 2024 Budget

Fund: **BBB**

Activity: **Tourism Promotion**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
211 231 202	Professional Services	\$35	\$0	\$0	\$16,000	\$0	\$16,000	\$16,000
211 231 549	Historic Downtown Yankton (Façade Progar	\$0	\$11,871	\$84,083	\$62,166	\$9,000	\$62,166	\$30,000
211 231 550	Convention Visitors Bureau (CVB)	\$214,723	\$214,723	\$209,723	\$0	\$0	\$0	\$0
211 231 551	Yankton Thrive	\$230,000	\$230,000	\$230,000	\$460,000	\$230,000	\$460,000	\$460,000
211 231 552	MSAC	\$12,000	\$2,500	\$2,500	\$2,500	\$2,500	\$12,000	\$2,500
211 231 556	Fireworks	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000
211 231 558	Cramer-Kenyon House	\$2,500	\$2,500	\$2,500	\$2,500	\$1,250	\$2,500	\$2,500
211 231 559	National Field Archery Association	\$0	\$65,000	\$0	\$0	\$0	\$0	\$0
211 231 563	Lewis and Clark Theatre	\$2,500	\$2,500	\$2,500	\$2,500	\$1,250	\$2,500	\$2,500
211 231 567	Website	\$8,424	\$2,470	\$21,055	\$10,000	\$0	\$10,000	\$10,000
211 231 571	Boys & Girls Club	\$0	\$0	\$0	\$0	\$0	\$0	\$0
211 231 572	HSC Land Purchase #1 Repayment	\$0	\$0	\$0	\$25,000	\$0	\$25,000	\$25,000
211 231 574	Riverboat Days	\$0	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
211 231 575	Special Events - Event Coordinator Activities	\$21,512	\$51,616	\$51,558	\$95,000	\$9,197	\$95,000	\$95,000
211 231 576	Yankton Baseball	\$3,600	\$3,600	\$94,336	\$3,600	\$3,600	\$3,600	\$3,600
211 231 577	Summer Band	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
211 231 578	Yankton Area Arts	\$5,000	\$5,000	\$5,000	\$5,000	\$2,500	\$5,000	\$5,000
211 231 599	Special Projects	\$0	\$22,455	\$14,819	\$55,000	\$41,134	\$65,000	\$5,000
211 231 610	Transfer to General Fund - Special Events (H	\$0	\$0	\$40,000	\$0	\$0	\$5,000	\$0
211 231 610	Transfer to General Fund - Special Events O1	\$0	\$5,000	\$10,000	\$15,000	\$0	\$15,000	\$15,000
211 231 610	Transfer to General Fund - Outside Agencies	\$0	\$10,000	\$10,000	\$15,000	\$0	\$15,000	\$15,000
211 231 628	Facility Promotion	\$0	\$0	\$20,000	\$20,000	\$0	\$20,000	\$25,000
211 231 653	Transfer to Park Capital	\$0	\$0	\$0	\$0	\$0	\$4,000	\$10,000
211 231 657	Transfer to TID - Debt Service	\$61,743	\$35,071	\$32,389	\$100,000	\$0	\$100,000	\$100,000
	<b>Total Expenditures</b>	<b>\$592,637</b>	<b>\$714,906</b>	<b>\$871,063</b>	<b>\$929,866</b>	<b>\$341,031</b>	<b>\$958,366</b>	<b>\$862,700</b>

Fund: **BBB**

Activity: **Tourism Promotion**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Years Balance	\$575,434	\$609,689	\$646,610	\$464,974	\$582,687	\$582,687	\$448,411
211 3140	BBB Tax	\$621,517	\$748,095	\$791,256	\$809,065	\$192,991	\$809,065	\$833,337
211 3491	Miscellaneous Non-Taxable	\$0	\$0	\$0	\$0	\$0	\$0	\$0
211 3610	Interest	\$5,375	\$2,232	\$14,384	\$1,000	\$10,334	\$15,000	\$1,000
211 3660	Donations from Private	\$0	\$1,500	\$1,500	\$0	\$25	\$25	\$0
	<b>Subtotal Revenues</b>	<b>\$626,892</b>	<b>\$751,827</b>	<b>\$807,140</b>	<b>\$810,065</b>	<b>\$203,350</b>	<b>\$824,090</b>	<b>\$864,337</b>
	<b>Total Funds Available</b>	<b>\$1,202,326</b>	<b>\$1,361,516</b>	<b>\$1,453,750</b>	<b>\$1,275,039</b>	<b>\$786,037</b>	<b>\$1,406,777</b>	<b>\$1,312,748</b>
	<b>Total Expenditures</b>	<b>\$592,637</b>	<b>\$714,906</b>	<b>\$871,063</b>	<b>\$929,866</b>	<b>\$341,031</b>	<b>\$958,366</b>	<b>\$862,700</b>
	<b>Ending Balance</b>	<b>\$609,689</b>	<b>\$646,610</b>	<b>\$582,687</b>	<b>\$345,173</b>	<b>\$445,006</b>	<b>\$448,411</b>	<b>\$450,048</b>

**INFRASTRUCTURE IMPROVEMENT REVOLVING FUND  
ACCOUNT #241**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of the Infrastructure Improvement Revolving Fund is to help fund special assessment construction projects in the City of Yankton that improve the City's infrastructure. The revenue is generated from citizen's payments on special assessments assigned to their property.

**City of Yankton**  
Adopted 2024 Budget

**Fund: Infrastructure Improvement Revolving Fund**

**Activity: Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
241 241 656	Transfer to Infra. Imp. Const.	\$55,763	\$28,923	\$36,920	\$44,720	\$0	\$44,720	\$44,720
	<b>Total Expenditures</b>	\$55,763	\$28,923	\$36,920	\$44,720	\$0	\$44,720	\$44,720

**Fund: Infrastructure Improvement Revolving Fund**

**Activity: Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$21,563	\$35,677	\$2,716	\$18,981	\$2,716	\$2,716	\$3,546
241 3610	Interest	\$253	\$230	\$645	\$120	\$869	\$950	\$120
241 3630	Special Assess.-Interest	\$4,033	\$842	\$844	\$10,000	\$320	\$10,000	\$10,000
241 3631	Special Assess.-Delinquent	(\$4,867)	(\$5,731)	\$2,804	\$4,600	\$566	\$4,600	\$4,600
241 3632	Special Assess.-Current	\$5,381	\$621	\$29,911	\$15,000	\$493	\$15,000	\$15,000
241 3633	Special Assess.-Deferred	\$65,077	\$0	\$0	\$15,000	\$0	\$15,000	\$15,000
	<b>Subtotal Revenue</b>	\$69,877	(\$4,038)	\$34,204	\$44,720	\$2,248	\$45,550	\$44,720
	<b>Total Funds Available</b>	\$91,440	\$31,639	\$36,920	\$63,701	\$4,964	\$48,266	\$48,266
	<b>Total Expenditures</b>	\$55,763	\$28,923	\$36,920	\$44,720	\$0	\$44,720	\$44,720
	<b>Ending Balance</b>	\$35,677	\$2,716	\$0	\$18,981	\$4,964	\$3,546	\$3,546

**PUBLIC IMPROVEMENT  
ACCOUNT #501**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The Public Improvement Fund is held as a reserve for future improvements.



**City of Yankton**  
Adopted 2024 Budget

Fund: Public Improvement		Activity: Capital Projects						
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
501 501 202	Professional Services	\$0	\$0	\$900	\$0	\$0	\$0	\$0
501 501 388	RTEC Training	\$108,023	\$0	\$96,977	\$0	\$0	\$0	\$0
501 501 389	North Broadway HSC Land Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 501 391	Pub Bldg Imp	\$170,597	\$23,843	\$108,540	\$0	\$0	\$0	\$0
501 501 394	Pathway's Homeless Shelter	\$0	\$100,523	\$99,800	\$0	\$0	\$0	\$0
	<b>Total Expenditures</b>	<b>\$278,620</b>	<b>\$124,366</b>	<b>\$306,217</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Fund: Public Improvement		Activity: Capital Projects						
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	(\$1,454,365)	(\$1,498,720)	(\$1,342,562)	\$0	(\$1,066,119)	(\$1,066,119)	(\$866,119)
501 3341	Pathway Homeless Shelter CDBG	\$0	\$100,523	\$99,800	\$0	\$0	\$0	\$0
501 3342	YAPG - CDBG	\$108,023	\$0	\$96,977	\$0	\$0	\$0	\$0
501 3444	Land Lease	\$0	\$0	\$500	\$0	\$0	\$0	\$0
501 3495	Sale of Property	\$125,029	\$123,616	\$385,383	\$0	\$0	\$200,000	\$0
501 3615	Misc Reimbursements	\$1,213	\$0	\$0	\$0	\$0	\$0	\$0
501 3910	Transfer From General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 3923	Transfer From BBB	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 3950	Loan From 2nd Penny	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 3966	Transfer from TID #1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 3966	Transfer from TID #8	\$0	\$36,385	\$0	\$0	\$0	\$0	\$0
501 3966	Transfer from TID #2	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal Revenue</b>	<b>\$234,265</b>	<b>\$280,524</b>	<b>\$582,660</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>
	<b>Total Funds Available</b>	<b>(\$1,220,100)</b>	<b>(\$1,218,196)</b>	<b>(\$759,902)</b>	<b>\$0</b>	<b>(\$1,066,119)</b>	<b>(\$866,119)</b>	<b>(\$866,119)</b>
	<b>Total Expenditures</b>	<b>\$278,620</b>	<b>\$124,366</b>	<b>\$306,217</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Ending Balance</b>	<b>(\$1,498,720)</b>	<b>(\$1,342,562)</b>	<b>(\$1,066,119)</b>	<b>\$0</b>	<b>(\$1,066,119)</b>	<b>(\$866,119)</b>	<b>(\$866,119)</b>

**AIRPORT – FAA CAPITAL  
ACCOUNT #502**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

This airport fund is established to implement Airport Improvement Projects (AIP) approved by the FAA. AIP are funded with the use of City, State, and FAA resources.

**City of Yankton**  
Adopted 2024 Budget

**Fund: Airport Capital-FAA Funded Projects**

**Activity: Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
502 511 202	B-Y Easement	\$0	\$0	\$18,311	\$0	\$0	\$0	\$0
502 511 386	Taxiway Rehabilitation	\$0	\$0	\$288,642	\$0	\$0	\$0	\$0
502 511 390	Design / Construct North Taxiway	\$0	\$59,100	(\$17,641)	\$1,250,000	\$42,347	\$1,250,000	\$0
502 511 393	T-Hanger	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502 511 394	Apron Work	\$1,427,251	(\$2,983)	\$2,983	\$0	\$0	\$0	\$80,000
502 511 396	Crosswind Runway Reconstruction	\$2,929,811	\$6,961	\$0	\$0	\$0	\$0	\$0
	<b>Total Expenditures</b>	<b>\$4,357,062</b>	<b>\$63,078</b>	<b>\$292,295</b>	<b>\$1,250,000</b>	<b>\$42,347</b>	<b>\$1,250,000</b>	<b>\$80,000</b>

**Fund: Airport Capital**

**Activity: Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$181,991	\$127,449	\$125,362	\$0	\$107,662	\$107,662	\$135,723
502 3131	Airport Easement	\$0	\$0	\$550	\$0	\$0	\$0	\$0
502 3340	Design / Construct North Taxiway	\$0	\$0	\$0	\$1,168,750	\$0	\$1,168,750	\$0
502 3342	Taxiway Rehabilitation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502 3343	Wildlife Fencing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502 3345	Reconstruct Apron	\$1,123,021	(\$16,682)	\$0	\$0	\$0	\$0	\$72,000
502 3348	Runway Reconstruction	\$3,158,837	\$77,673	\$274,045	\$0	\$16,000	\$16,000	\$0
502 3360	Airport Fuel Tax	\$8,300	\$0	\$0	\$0	\$0	\$0	\$0
502 3600	Miscellaneous	\$12,362	\$0	\$0	\$0	\$18,311	\$18,311	\$0
502 3614	Amount to be Provided	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502 3910	Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$75,000	\$4,800
	<b>Total Funds Available</b>	<b>\$4,484,511</b>	<b>\$188,440</b>	<b>\$399,957</b>	<b>\$1,168,750</b>	<b>\$141,973</b>	<b>\$1,385,723</b>	<b>\$212,523</b>
	<b>Total Expenditures</b>	<b>\$4,357,062</b>	<b>\$63,078</b>	<b>\$292,295</b>	<b>\$1,250,000</b>	<b>\$42,347</b>	<b>\$1,250,000</b>	<b>\$80,000</b>
	<b>Ending Balance</b>	<b>\$127,449</b>	<b>\$125,362</b>	<b>\$107,662</b>	<b>(\$81,250)</b>	<b>\$99,626</b>	<b>\$135,723</b>	<b>\$132,523</b>

**PARK CAPITAL  
ACCOUNT #503**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

A function of the Department of Parks, Recreation, & Special Events this division supports the plans for improvements to and expansion of the City's park system.

**City of Yankton**  
Adopted 2024 Budget

**Fund: Parks & Recreation**

**Activity: Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
503 541 321	Memorial Park Improvements	\$38,315	\$57,394	\$52,126	\$25,000	\$0	\$0	\$25,000
503 541 325	Tennis Court Resurfacing	\$0	\$0	\$0	\$48,000	\$27,200	\$68,000	\$0
503 542 320	Sertoma Park Improvements	\$0	\$48,306	\$0	\$45,000	\$24,366	\$51,000	\$20,000
503 544 320	Riverside Park Development	\$13,288	\$6,188	\$0	\$0	\$0	\$0	\$50,000
503 544 390	Riverside Park Ballfields	\$0	\$0	\$0	\$120,000	\$0	\$120,000	\$0
503 545 320	Westside Park Improvements	\$0	\$0	\$1,418,729	\$341,103	\$190	\$420,000	\$0
503 545 321	Westside Park Sundial	\$0	\$0	\$120,210	\$0	\$62,370	\$250,000	\$0
503 548 322	Sidewalks in Parks	\$0	\$13,175	\$0	\$11,000	\$0	\$11,000	\$11,000
503 549 321	Park Signs	\$0	\$0	\$0	\$15,000	\$3,527	\$15,000	\$5,000
503 549 361	Banners & Decorations	\$0	\$0	\$5,819	\$4,000	\$0	\$4,000	\$10,000
503 549 362	Building Doors & Frames	\$0	\$0	\$0	\$6,000	\$0	\$6,000	\$6,000
503 549 363	Bleachers	\$3,908	\$0	\$0	\$0	\$0	\$0	\$50,000
503 549 364	Crocket Park Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
	<b>Total Expenditures</b>	<b>\$55,511</b>	<b>\$125,063</b>	<b>\$1,596,884</b>	<b>\$615,103</b>	<b>\$117,653</b>	<b>\$945,000</b>	<b>\$197,000</b>

**Fund: Parks & Recreation**

**Activity: Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$10,000	\$12,000	\$218,937	\$0	\$0	\$0	\$0
503 3660	Private Donations	\$0	\$200,000	\$8,600	\$100,000	\$25,450	\$100,000	\$0
503 3910	Transfer from General Fund	\$57,511	\$132,000	\$1,369,347	\$515,103	\$0	\$841,000	\$187,000
503 3923	Transfer from BBB	\$0	\$0	\$0	\$0	\$0	\$4,000	\$10,000
	<b>Total Funds Available</b>	<b>\$67,511</b>	<b>\$344,000</b>	<b>\$1,596,884</b>	<b>\$615,103</b>	<b>\$25,450</b>	<b>\$945,000</b>	<b>\$197,000</b>
	<b>Total Expenditures</b>	<b>\$55,511</b>	<b>\$125,063</b>	<b>\$1,596,884</b>	<b>\$615,103</b>	<b>\$117,653</b>	<b>\$945,000</b>	<b>\$197,000</b>
	<b>Ending Balance</b>	<b>\$12,000</b>	<b>\$218,937</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$92,203)</b>	<b>\$0</b>	<b>\$0</b>

**INFRASTRUCTURE IMPROVEMENT CONSTRUCTION  
ACCOUNT #504**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of the Infrastructure Improvement Construction Fund is to help fund special assessment construction projects in the City of Yankton that improve the City's infrastructure.

**City of Yankton**  
Adopted 2024 Budget

**Fund: Infrastructure Imp.-Construction**

**Activity: Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
504 581 397	Alley	\$0	\$0	\$91	\$100,000	\$0	\$0	\$100,000
504 581 398	Dakota Street	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$91</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>

**Fund: Infrastructure Imp.-Construction**

**Activity: Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$200,873	\$256,636	\$285,559	\$0	\$322,390	\$322,390	\$367,110
504 3924	Transfer-Infra. Imp. Revolving	\$55,763	\$28,923	\$36,922	\$44,720	\$0	\$44,720	\$44,720
504 3950	Transfer from Second Penny	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Funds Available</b>	<b>\$256,636</b>	<b>\$285,559</b>	<b>\$322,481</b>	<b>\$44,720</b>	<b>\$322,390</b>	<b>\$367,110</b>	<b>\$411,830</b>
	<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$91</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>
	<b>Ending Balance</b>	<b>\$256,636</b>	<b>\$285,559</b>	<b>\$322,390</b>	<b>(\$55,280)</b>	<b>\$322,390</b>	<b>\$367,110</b>	<b>\$311,830</b>

**THE HUETHER AQUATICS CENTER CONSTRUCTION  
ACCOUNT #505**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of the fund is to construct the Huether Family Aquatics Center.



**City of Yankton**  
Adopted 2024 Budget

Fund: <b>Huether Aquatic Center</b>		Function: <b>Culture-Recreation</b>				Activity: <b>Construction</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
505 505 201	Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
505 505 202	Professional Services	\$13	\$1	\$0	\$0	\$0	\$0	\$0
	<b>Total Operating Expenses</b>	<b>\$13</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
505 505 320	Buildings & Structures	\$8,410,120	\$3,599,110	\$98,264	\$0	\$2,650	\$0	\$0
505 505 350	Equipment	\$35	\$42	\$4,319	\$0	\$0	\$0	\$0
505 505 421	Fiscal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
505 505 622	Transfer to Aquatics Center (Debt Service)	\$140,000	\$51,771	\$51,302	\$50,088	\$0	\$50,088	\$50,088
505 505 6xx	Transfer to Aquatics Center (Reserves)	\$0	\$0	\$1,750,000	\$1,750,000	\$0	\$0	\$0
	<b>Total Capital Outlay</b>	<b>\$8,550,155</b>	<b>\$3,650,923</b>	<b>\$1,903,885</b>	<b>\$1,800,088</b>	<b>\$2,650</b>	<b>\$50,088</b>	<b>\$50,088</b>
	<b>Total Expenditures</b>	<b>\$8,550,168</b>	<b>\$3,650,924</b>	<b>\$1,903,885</b>	<b>\$1,800,088</b>	<b>\$2,650</b>	<b>\$50,088</b>	<b>\$50,088</b>

Fund: <b>Huether Aquatic Center</b>		Activity: <b>Construction</b>						
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$15,145,349	\$7,054,139	\$3,881,539	\$0	\$2,251,981	\$2,251,981	\$2,201,893
505 3610	Interest	\$109,939	\$22,019	\$63,712	\$0	\$0	\$0	\$0
505 3614	Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
505 3615	Miscellaneous Reimbursements	\$447	\$236,514	\$0	\$0	\$0	\$0	\$0
505 3660	Donations	\$348,572	\$219,791	\$210,615	\$0	\$0	\$0	\$0
505 3910	Transfer From General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Funds Available</b>	<b>\$15,604,307</b>	<b>\$7,532,463</b>	<b>\$4,155,866</b>	<b>\$0</b>	<b>\$2,251,981</b>	<b>\$2,251,981</b>	<b>\$2,201,893</b>
	<b>Total Expenditures</b>	<b>\$8,550,168</b>	<b>\$3,650,924</b>	<b>\$1,903,885</b>	<b>\$1,800,088</b>	<b>\$2,650</b>	<b>\$50,088</b>	<b>\$50,088</b>
	<b>Ending Balance</b>	<b>\$7,054,139</b>	<b>\$3,881,539</b>	<b>\$2,251,981</b>	<b>(\$1,800,088)</b>	<b>\$2,249,331</b>	<b>\$2,201,893</b>	<b>\$2,151,805</b>

## **GENERAL SALES AND USE TAX ACCOUNT #506**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of the sales and use tax capital improvements fund is to provide an appropriation for the additional .86 percent sales tax, and as provided for in Section 22.5 of the Code of Ordinances. The usage of the revenue from the additional 0.86 percent sales tax is restricted for capital improvements. These revenues may be used for capital improvements, land acquisitions, and debt retirement for a joint building project with the Yankton School District (Summit Activity Center) including parking, street and utility improvements. These revenues can also be used for street reconstruction and storm water drainage system improvements throughout our City.

**City of Yankton**  
**Adopted 2024 Budget**

**Fund: Special Capital Improvement Fund**

**Activity: Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
506 571 202	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 571 320	Common Building Constr.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 571 350	Summit Activities Center	\$95,251	\$141,410	\$100,343	\$173,185	\$101,157	\$289,497	\$126,609
506 572 202	Professional Services / Payment to YAPG	\$376,576	\$401,270	\$430,514	\$494,555	\$78,043	\$494,555	\$519,283
506 572 369	Riverside Dr, Broadway to Green	\$637,166	\$285	\$0	\$0	\$0	\$0	\$0
506 572 370	21st Street, Broadway to Douglas	\$1,078	\$0	\$0	\$0	\$0	\$0	\$0
506 572 371	Douglas Ave, Levee to 2nd	\$0	\$0	\$0	\$600,000	\$178,434	\$600,000	\$0
506 572 372	Elm Street, 20th to 21st	\$0	\$0	\$0	\$300,000	\$0	\$400,000	\$0
506 572 373	23rd St - West of WCLR - Loan TID#8	\$0	\$0	\$0	\$0	\$0	\$824,827	\$0
506 572 374	8th Street- Linn to Summit	\$180	\$0	\$0	\$0	\$0	\$0	\$0
506 572 375	Spruce Street, 3rd to 4th & 3rd St Spr to Park	\$0	\$0	\$0	\$280,000	\$0	\$0	\$310,000
506 572 376	Open asphalt	\$276,160	\$531,629	\$404,744	\$550,000	\$459	\$550,000	\$550,000
506 572 377	3rd Street, Green to Maple & Green 3rd to 4th	\$0	\$0	\$0	\$300,000	\$0	\$535,000	\$0
506 572 378	Spruce Street, 4th to 6th	\$0	\$329,772	\$0	\$0	\$0	\$0	\$0
506 572 379	31st Street - Pedestrian Enhancements	\$228,751	\$0	\$0	\$0	\$0	\$0	\$0
506 572 380	Summit, 15th to 21st	\$0	\$0	\$556,096	\$0	\$0	\$0	\$0
506 572 381	Walnut - 2nd to 4th	\$0	\$0	\$42,857	\$0	\$0	\$0	\$0
506 572 382	30th Street, WCLR to Adkins	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 572 383	Sidewalk Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
506 572 384	8th Street, Burleight to Ferdig	\$0	\$0	\$0	\$0	\$0	\$0	\$1,480,000
506 572 385	West City Limits Road - RR To Golf View Lr	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 572 386	Whiting Drive, Ferdig to 13th Street	\$0	\$0	\$444,191	\$0	\$0	\$0	\$0
506 572 387	West City Limits Road - RR Crossing City St	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 572 388	15th Street, Railroad Crossing	(\$10,404)	\$0	\$0	\$0	\$0	\$0	\$0
506 572 389	Downtown Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 572 390	Street Reconstruction	\$62,503	\$0	\$0	\$80,000	\$0	\$80,000	\$80,000
506 572 391	Cedar Street, 2nd to 4th	\$0	\$0	\$0	\$0	\$0	\$0	\$980,000
506 572 392	3rd Street, Mulberry to Picotte	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 572 394	Riverside Drive, Walnut to Broadway	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 572 395	4th Street Reconstruction - City's Share	\$50,161	\$0	\$0	\$0	\$0	\$0	\$0
506 572 610	Transfer to General Fund - GIS	\$19,346	\$19,346	\$19,346	\$19,346	\$0	\$19,346	\$19,346
507 572 610	Transfer to General Fund - Streets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 572 626	Transfer to Bridge & Street Fund	\$0	\$0	\$0	\$196,342	\$0	\$190,873	\$458,602
506 573 390	Storm Sewer Construction	\$49,196	\$0	\$0	\$15,000	\$0	\$15,000	\$15,000
506 573 391	Trail & Drainage Improvements	\$0	\$7,906	\$194,508	\$25,000	\$650	\$25,000	\$25,000
506 573 623	Transfer to Marne Creek Fund	\$160,720	\$120,167	\$90,000	\$870,000	\$0	\$945,000	\$60,000
506 573 xxx	Loan to Public Improvement / HSC	\$0	\$0	\$0	\$0	\$0	\$1,533,720	\$0
506 574 360	Loan to TID #12	\$0	\$0	\$0	\$2,540,000	\$0	\$2,299,478	\$0
506 574 361	15th Street, Bill Baggs Road to Alumax Road	\$0	\$0	\$0	\$1,600,000	\$681,628	\$1,600,000	\$0
506 574 362	Summit Street, 8th to 9th	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 574 363	21st Street, Summit to WCLR	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500,000
506 574 365	5th Street, Broadway to Green	\$376,538	\$0	\$0	\$0	\$0	\$0	\$0
506 574 366	12th Street, Douglas to Mulberry	\$741,839	\$0	\$0	\$0	\$0	\$0	\$0
506 574 373	Permanent Pavement Markings	\$0	\$59,864	\$57,733	\$80,000	\$0	\$80,000	\$80,000
506 574 381	Downtown Alleys	\$0	\$0	\$57,642	\$150,000	\$0	\$150,000	\$150,000
506 574 385	Cedar St Parking Lot & Alley 4th to 5th	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
506 574 386	21st Street - Douglas to Mulberry	\$0	\$0	\$348,549	\$0	\$0	\$0	\$0
506 574 387	5th Street, Green to Spruce	\$0	\$0	\$463,322	\$69,450	\$0	\$69,450	\$0
506 574 388	WCLR, 8th to 9th	\$0	\$0	\$123,880	\$0	\$0	\$0	\$0
506 574 390	Crushed Salvaged Concrete	\$0	\$25,449	\$0	\$200,000	\$191,581	\$200,000	\$0
<b>Total Expenditures</b>		<b>\$3,065,061</b>	<b>\$1,637,098</b>	<b>\$3,333,725</b>	<b>\$8,542,878</b>	<b>\$1,231,952</b>	<b>\$10,901,746</b>	<b>\$6,643,840</b>

**City of Yankton**  
Adopted 2024 Budget

Fund: **Special Capital Improvement Fund**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$8,946,799	\$10,897,861	\$14,720,329	\$4,334,404	\$17,439,767	\$17,439,767	\$12,821,640
506 3140	General Sales and Use Tax	\$4,351,784	\$4,810,865	\$5,187,612	\$5,202,950	\$1,231,058	\$5,395,116	\$5,503,018
506 3311	TAP Trail Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 3313	Federal BNSF Work	\$4,320	\$0	\$0	\$0	\$0	\$0	\$0
506 3342	State Grant	\$66,329	\$150,471	\$54,652	\$0	\$55,752	\$55,752	\$0
506 3343	Federal Aid Urban	\$499,361	\$449,996	\$496,254	\$499,361	\$506,248	\$506,248	\$499,361
506 3384	Yankton County Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 3390	Yankton School District	\$0	\$0	\$0	\$0	\$26,503	\$26,503	\$0
506 3430	Engineering & Admin - Sp Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 3610	Interest	\$91,350	\$48,234	\$314,645	\$10,000	\$263,296	\$300,000	\$10,000
506 3615	Misc. Reimbursements	\$205	\$0	\$0	\$0	\$0	\$0	\$0
506 3660	Donation from private	\$2,774	\$0	\$0	\$0	\$0	\$0	\$0
	Revenues Subtotal	\$5,016,123	\$5,459,566	\$6,053,163	\$5,712,311	\$2,082,857	\$6,283,619	\$6,012,379
	Total Funds Available	\$13,962,922	\$16,357,427	\$20,773,492	\$10,046,715	\$19,522,624	\$23,723,386	\$18,834,019
506 574 390	Debt Service Reserve - Current	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$13,962,922	\$16,357,427	\$20,773,492	\$10,046,715	\$2,082,857	\$23,723,386	\$18,834,019
	Total Expenditures	\$3,065,061	\$1,637,098	\$3,333,725	\$8,542,878	\$1,231,952	\$10,901,746	\$6,643,840
	Ending Balance	\$10,897,861	\$14,720,329	\$17,439,767	\$1,503,837	\$850,905	\$12,821,640	\$12,190,179

**TAX INCREMENT DISTRICT #2 - Morgan Square  
ACCOUNT #509**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of the Tax Increment District #2 – Morgan Square included the cost of improvements in tax increment financing District No. 2. State Law limits the time period for the installation of improvements with TID Funds to five years from the creation of the TID. The purpose of the fund is to collect TID #2 taxes, pay for current authorized expenditures, and to refund annual balances to the developer until public infrastructure expenses previously paid by the developer are retired.

**City of Yankton**  
**Adopted 2024 Budget**

Fund: **TID #2 Morgan Square**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
509 509 202	Professional Services (Admin Fee to 501)	\$0	\$36,385	\$0	\$0	\$0	\$0	\$0
509 509 204	Southeast Properties, LLC	\$4,984	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Expenditures</b>	<b>\$4,984</b>	<b>\$36,385</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Fund: **TID #2 Morgan Square**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$3	\$36,385	\$0	\$0	\$0	\$0	\$0
509 31xx	TID #2 Taxes - current	\$41,366	\$0	\$0	\$0	\$0	\$0	\$0
509 31xx	TID #2 Taxes - delinquent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
509 3190	Penalty & Interest on Del Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
509 3610	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal Revenues</b>	<b>\$41,366</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Funds Available</b>	<b>\$41,369</b>	<b>\$36,385</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Less Expenditures</b>	<b>\$4,984</b>	<b>\$36,385</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Ending Balance (excl land inventory)</b>	<b>\$36,385</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**TAX INCREMENT DISTRICT #5 - Menards**  
**ACCOUNT #510**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of the Tax Increment District #5 – Greenbow Development LLC and Menards, Inc. included the cost of public improvements and site development in tax increment financing District No. 5. State Law limits the time period for the installation of improvements with TID Funds to five years from the creation of the TID. The purpose of the fund is to collect TID #5 taxes, pay for current authorized expenditures, and to reimburse the general fund for purchases made with revenues generated from the bond issuance.

**City of Yankton**  
Adopted 2024 Budget

Fund: **TID #5 Menards**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
510 588 634	Transfer to Debt Service (Property Tax + BBI)	\$147,360	\$173,433	\$175,515	\$194,610	\$0	\$194,610	\$194,610
	Total Expenditures	\$147,360	\$173,433	\$175,515	\$194,610	\$0	\$194,610	\$194,610

Fund: **TID #5 Menards**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	(\$3,689,392)	(\$3,689,392)	(\$3,689,392)	\$0	(\$3,689,392)	(\$3,689,392)	(\$3,676,098)
510 31xx	TID #5 Taxes - current	\$147,360	\$173,433	\$175,515	\$173,433	\$92,972	\$173,433	\$173,433
510 31xx	TID #5 Taxes - delinquent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510 3190	Penalty & Interest on Del Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510 3340	Local Infrastructure Improvement Program (C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510 3610	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510 3615	Misc Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510 3923	Transfer from BBB (Debt Service)	\$0	\$0	\$0	\$34,471	\$0	\$34,471	\$34,471
	Subtotal Revenues	\$147,360	\$173,433	\$175,515	\$207,904	\$92,972	\$207,904	\$207,904
	Total Funds Available	(\$3,542,032)	(\$3,515,959)	(\$3,513,877)	\$207,904	(\$3,596,420)	(\$3,481,488)	(\$3,468,194)
	Less Expenditures	\$147,360	\$173,433	\$175,515	\$194,610	\$0	\$194,610	\$194,610
	Ending Balance	(\$3,689,392)	(\$3,689,392)	(\$3,689,392)	\$13,294	(\$3,596,420)	(\$3,676,098)	(\$3,662,804)
	Owed to General Fund							



**TAX INCREMENT DISTRICT #6 - Westbrook Estates Phase 1  
ACCOUNT #511**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of Tax Increment District #6 is to assist in the creation of workforce housing. TID #6 was created as a part of a partnership between the City of Yankton and Yankton Area Progressive Growth (YAPG). Revenues will be transferred to YAPG and used to assist with land acquisition, infrastructure improvements and other identified costs. These transfers will cease when the TID sunsets or the payment cap is reached.

**City of Yankton**  
Adopted 2024 Budget

Fund: **TID #6 Westbrook Estates**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
511 588 202	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
511 588 566	Payment to YAPG	\$300,583	\$341,013	\$349,221	\$341,013	\$0	\$349,221	\$349,221
	Total Expenditures	\$300,583	\$341,013	\$349,221	\$341,013	\$0	\$349,221	\$349,221

Fund: **TID #6 Westbrook Estates**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$0	\$485	\$485	\$0	\$3,053	\$3,053	\$3,053
511 31xx	TID #6 Taxes - current	\$298,095	\$341,013	\$351,777	\$341,013	\$197,838	\$349,221	\$349,221
511 31xx	TID #6 Taxes - delinquent	\$2,973	\$0	\$0	\$0	\$0	\$0	\$0
511 3190	Penalty & Interest on Del Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
511 3610	Interest	\$0	\$0	\$12	\$0	\$0	\$0	\$0
	Subtotal Revenues	\$301,068	\$341,013	\$351,789	\$341,013	\$197,838	\$349,221	\$349,221
	Total Funds Available	\$301,068	\$341,498	\$352,274	\$341,013	\$200,891	\$352,274	\$352,274
	Less Expenditures	\$300,583	\$341,013	\$349,221	\$341,013	\$0	\$349,221	\$349,221
	Ending Balance	\$485	\$485	\$3,053	\$0	\$200,891	\$3,053	\$3,053

**TAX INCREMENT DISTRICT #7 - West 10<sup>th</sup> Street  
ACCOUNT #512**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of Tax Increment District #7 is to assist in the creation of affordable housing through the repurposing of a blighted area in the community. The location was formerly a mobile home park that contained many substandard units with substandard utilities. The TID #7 project takes advantage of existing adjacent public infrastructure and creates value in a location that was previously underdeveloped. Revenues will be transferred to the developer to help offset the cost of land acquisition, cleanup, grading and other improvements at or below grade. These transfers will cease when the TID sunsets or the payment cap is reached.

**City of Yankton**  
Adopted 2024 Budget

Fund: **TID #7 West 10th Street**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
512 588 202	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
512 588 204	Payment to Schrecht, LLC	\$23,724	\$42,631	\$51,764	\$42,631	\$0	\$51,655	\$51,655
	<b>Total Expenditures</b>	<b>\$23,724</b>	<b>\$42,631</b>	<b>\$51,764</b>	<b>\$42,631</b>	<b>\$0</b>	<b>\$51,655</b>	<b>\$51,655</b>

Fund: **TID #7 West 10th Street**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$0	\$0	\$109	\$0	\$0	\$0	\$0
512 31xx	TID #7 Taxes - current	\$23,724	\$42,740	\$51,655	\$42,631	\$32,011	\$51,655	\$51,655
512 31xx	TID #7 Taxes - delinquent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
512 3190	Penalty & Interest on Del Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
512 3610	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal Revenues</b>	<b>\$23,724</b>	<b>\$42,740</b>	<b>\$51,655</b>	<b>\$42,631</b>	<b>\$32,011</b>	<b>\$51,655</b>	<b>\$51,655</b>
	<b>Total Funds Available</b>	<b>\$23,724</b>	<b>\$42,740</b>	<b>\$51,764</b>	<b>\$42,631</b>	<b>\$32,011</b>	<b>\$51,655</b>	<b>\$51,655</b>
	<b>Less Expenditures</b>	<b>\$23,724</b>	<b>\$42,631</b>	<b>\$51,764</b>	<b>\$42,631</b>	<b>\$0</b>	<b>\$51,655</b>	<b>\$51,655</b>
	<b>Ending Balance</b>	<b>\$0</b>	<b>\$109</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,011</b>	<b>\$0</b>	<b>\$0</b>

**TAX INCREMENT DISTRICT #8 - Westbrook Estates 2  
ACCOUNT #513**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of Tax Increment District #8 is to assist in the creation of workforce housing. Revenues from TID #8 will be used for two purposes. The revenue from the north 20 lots in subdivision identified as “Area #1” in the TID Plan will be retained by the City for the purpose of funding 23<sup>rd</sup> Street improvements between the east ROW line of West City Limits Road to the west boundary of TID #8. The revenues generated from “Area #2” and “Area #3” will be forwarded to the Developer in fulfillment of the provisions of the TID #8 Developer’s Agreement.

**City of Yankton**  
Adopted 2024 Budget

Fund: **TID #8 Westbrook Estates Phase 2**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
513 588 202	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
513 588 204	Payment to Yankton Development Ent, LLC	\$18,173	\$57,111	\$77,990	\$57,111	\$0	\$77,990	\$77,990
513 588 320	23rd Street West of WCLR	\$0	\$824,827	\$3,688	\$0	\$0	\$0	\$0
513 588 651	Public Improvement Fund	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
	<b>Total Expenditures</b>	<b>\$18,173</b>	<b>\$901,938</b>	<b>\$81,678</b>	<b>\$57,111</b>	<b>\$0</b>	<b>\$77,990</b>	<b>\$77,990</b>

Fund: **TID #8 Westbrook Estates Phase 2**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	(\$18)	\$20,000	(\$824,827)	\$0	(\$824,827)	(\$824,827)	\$3,688
513 31xx	TID #8 Taxes - current	\$23,148	\$57,111	\$77,990	\$57,111	\$72,258	\$77,990	\$77,990
513 31xx	TID #8 Taxes - delinquent	\$15,043	\$0	\$0	\$0	\$0	\$0	\$0
513 3190	Penalty & Interest on Del Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
513 3610	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
513 3615	Misc Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
513 3950	Loan from 2nd Penny	\$0	\$0	\$0	\$0	\$0	\$828,515	\$0
	<b>Subtotal Revenues</b>	<b>\$38,191</b>	<b>\$57,111</b>	<b>\$77,990</b>	<b>\$57,111</b>	<b>\$72,258</b>	<b>\$906,505</b>	<b>\$77,990</b>
	<b>Total Funds Available</b>	<b>\$38,173</b>	<b>\$77,111</b>	<b>(\$746,837)</b>	<b>\$57,111</b>	<b>(\$752,569)</b>	<b>\$81,678</b>	<b>\$81,678</b>
	<b>Less Expenditures</b>	<b>\$18,173</b>	<b>\$901,938</b>	<b>\$81,678</b>	<b>\$57,111</b>	<b>\$0</b>	<b>\$77,990</b>	<b>\$77,990</b>
	<b>Ending Balance</b>	<b>\$20,000</b>	<b>(\$824,827)</b>	<b>(\$828,515)</b>	<b>\$0</b>	<b>(\$752,569)</b>	<b>\$3,688</b>	<b>\$3,688</b>

**TAX INCREMENT DISTRICT #9 – YANKTON MALL  
ACCOUNT #514**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of Tax Increment District #9 is to assist with economic development by improving the façade of the Yankton Mall. The revenue will be generated from development on the outlots in the district. The owners of the outlots will not receive proceeds from TID #9. The revenues from TID #9 will be forwarded to the Developer in fulfillment of the provisions of the TID #9 Developer's Agreement.

**City of Yankton**  
Adopted 2024 Budget

Fund: **TID #9 Yankton Mall**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
514 588 202	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
514 588 204	Payment to Yankton Omaha, LP	\$0	\$0	\$6,179	\$0	\$0	\$0	\$0
	Total Expenditures	\$0	\$0	\$6,179	\$0	\$0	\$0	\$0

Fund: **TID #9 Yankton Mall**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$0	\$3,965	\$5,144	\$0	\$0	\$0	\$1,179
514 31xx	TID #9 Taxes - current	\$2,020	\$1,179	\$1,035	\$1,179	\$505	\$1,179	\$1,179
514 31xx	TID #9 Taxes - delinquent	\$1,945	\$0	\$0	\$0	\$0	\$0	\$0
514 3190	Penalty & Interest on Del Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
514 3610	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
514 3615	Misc Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Revenues	\$3,965	\$1,179	\$1,035	\$1,179	\$505	\$1,179	\$1,179
	Total Funds Available	\$3,965	\$5,144	\$6,179	\$1,179	\$505	\$1,179	\$2,358
	Less Expenditures	\$0	\$0	\$6,179	\$0	\$0	\$0	\$0
	Ending Balance	\$3,965	\$5,144	\$0	\$1,179	\$505	\$1,179	\$2,358



**TAX INCREMENT DISTRICT #11 – Gehl  
ACCOUNT #515**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of Tax Increment District #11 is to assist with economic development by providing the necessary infrastructure for the community to expand to the east. The revenue will be generated from development on the parcels in the district. The revenues from TID #11 will be used to retire obligations with construction of the infrastructure per the provisions of the applicable TID #11 Agreement.

**City of Yankton**  
Adopted 2024 Budget

Fund: **TID #11 Gehl**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
515 588 202	Professional Services	\$0	\$0	\$0	\$0	\$450	\$450	\$0
515 588 204	Payment to City of Yankton	\$0	\$0	\$0	\$0	\$0	\$0	\$0
515 588 320	Road & Utility Development	\$0	\$0	\$0	\$5,800,000	\$0	\$5,517,678	\$0
	<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,800,000</b>	<b>\$450</b>	<b>\$5,518,128</b>	<b>\$0</b>

Fund: **TID #11 Gehl**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
515 31xx	TID #11 Taxes - current	\$0	\$0	\$0	\$200	\$0	\$200	\$1,000
515 31xx	TID #11 Taxes - delinquent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
515 3190	Penalty & Interest on Del Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
515 3351	Industrial Road Grant	\$0	\$0	\$0	\$500,000	\$0	\$500,000	\$0
515 3610	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
515 3615	Misc Reimbursements (YAPG)	\$0	\$0	\$0	\$1,000,000	\$0	\$500,000	\$0
515 39xx	Loan from Water (CITY)	\$0	\$0	\$0	\$2,800,000	\$0	\$2,886,756	\$0
515 3960	Loan from Wastewater (CITY)	\$0	\$0	\$0	\$1,500,000	\$0	\$1,631,172	\$0
	<b>Subtotal Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,800,200</b>	<b>\$0</b>	<b>\$5,518,128</b>	<b>\$1,000</b>
	<b>Total Funds Available</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,800,200</b>	<b>\$0</b>	<b>\$5,518,128</b>	<b>\$1,000</b>
	<b>Less Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,800,000</b>	<b>\$450</b>	<b>\$5,518,128</b>	<b>\$0</b>
	<b>Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200</b>	<b>(\$450)</b>	<b>\$0</b>	<b>\$1,000</b>

**TAX INCREMENT DISTRICT #12 – Mead  
ACCOUNT #516**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The purpose of Tax Increment District #12 is to assist with economic development by improving and providing the necessary infrastructure for the Mead's Addition to the City of Yankton. The revenue will be generated from development on the lots in the district. The owners of the lots will not receive proceeds from TID #12. The revenues from TID #12 will be used by the City to finance the improvements for the district.

**City of Yankton**  
Adopted 2024 Budget

Fund: **TID #12 Mead**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
516 588 202	Professional Services	\$0	\$0	\$434,650	\$0	\$130,988	\$159,100	\$0
516 588 204	Payment to City of Yankton	\$0	\$0	\$0	\$0	\$0	\$0	\$0
516 588 320	Mead Area Development	\$0	\$0	\$0	\$5,000,000	\$0	\$3,592,302	\$0
	<b>Total Expenditures</b>	\$0	\$0	\$434,650	\$5,000,000	\$130,988	\$3,751,402	\$0

Fund: **TID #12 Mead**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Prior Year Balance	\$0	\$0	\$0	\$0	(\$75,485)	(\$75,485)	\$438,188
516 31xx	TID #12 Taxes - current	\$0	\$0	\$0	\$200	\$0	\$200	\$1,000
516 31xx	TID #12 Taxes - delinquent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
516 3190	Penalty & Interest on Del Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
516 3352	LIP Grant	\$0	\$0	\$160,034	\$200,000	\$0	\$213,379	\$0
516 3610	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
516 3615	Misc Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
516 3950	Loan from 2nd Penny	\$0	\$0	\$0	\$1,980,000	\$0	\$2,299,478	\$0
516 39xx	Land Sale	\$0	\$0	\$199,131	\$200,000	\$0	\$200,000	\$0
516 39xx	Active Transportation (Loan from GF)	\$0	\$0	\$0	\$120,000	\$0	\$281,624	\$0
516 3923	Transfer from BBB	\$0	\$0	\$0	\$78,823	\$0	\$78,823	\$0
516 3960	Loan from Wastewater	\$0	\$0	\$0	\$0	\$0	\$553,636	\$0
516 3960	Loan from Water	\$0	\$0	\$0	\$2,500,000	\$0	\$637,935	\$0
	<b>Subtotal Revenues</b>	\$0	\$0	\$359,165	\$5,079,023	\$0	\$4,265,075	\$1,000
	<b>Total Funds Available</b>	\$0	\$0	\$359,165	\$5,079,023	(\$75,485)	\$4,189,590	\$439,188
	<b>Less Expenditures</b>	\$0	\$0	\$434,650	\$5,000,000	\$130,988	\$3,751,402	\$0
	<b>Ending Balance</b>	\$0	\$0	(\$75,485)	\$79,023	(\$206,473)	\$438,188	\$439,188

## **WATER ACCOUNT #601**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

To maintain and operate the distribution and treatment facility to meet federal and state regulations, have a minimum impact on the environment, and enhancing the quality of life for the community.

**DEPARTMENT PERSONNEL:** .5 Environmental Services Director, .5 Distribution Superintendent, 1 Water Plant Superintendent, 1 Water Plant Supervisor, 3 Senior Water Plant Operators, 1 Water Meter Technician, 1 Utility Maintenance Worker, and 1 Plant Operators

**City of Yankton**  
Adopted 2024 Budget

Fund: <b>Water</b>		Function: <b>Operations</b>				Activity: <b>Utilities Department</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Operating Revenues	\$7,345,718	\$7,802,163	\$7,950,584	\$7,663,634	\$2,633,978	\$7,860,263	\$7,823,634
	Operating Expenses:							
	Personnel Services	\$590,562	\$689,457	\$710,722	\$878,976	\$355,704	\$879,152	\$929,515
	Insurance	\$57,433	\$103,794	\$103,032	\$146,817	\$124,859	\$146,817	\$161,499
	Professional Services	\$49,808	\$45,726	\$60,192	\$57,000	\$24,655	\$57,000	\$57,000
	State Fees	\$5,030	\$662	\$5,062	\$11,000	\$0	\$11,000	\$11,000
	Repairs & Maintenance	\$235,654	\$409,935	\$374,618	\$363,500	\$61,962	\$363,500	\$313,500
	Supplies & Materials	\$327,110	\$416,254	\$556,054	\$423,450	\$185,402	\$425,650	\$423,450
	Travel & Conference	\$3,148	\$1,990	\$6,844	\$8,000	\$2,074	\$8,000	\$8,000
	Utilities	\$516,648	\$532,553	\$509,538	\$583,500	\$160,943	\$583,500	\$583,500
	Billing & Administration	\$688,700	\$688,700	\$688,700	\$721,496	\$360,748	\$721,496	\$721,496
	Depreciation	\$1,796,354	\$2,491,448	\$2,132,415	\$1,108,127	\$1,032,192	\$2,132,415	\$2,132,415
	Total Operating Expenses	\$4,270,447	\$5,380,519	\$5,147,177	\$4,301,866	\$2,308,539	\$5,328,530	\$5,341,375
	Total Operating Income(Loss)	\$3,075,271	\$2,421,644	\$2,803,407	\$3,361,768	\$325,439	\$2,531,733	\$2,482,260
	Non-Operating Revenue(Expense)							
	Interest	\$137,700	\$60,858	\$336,920	\$50,000	\$251,928	\$330,000	\$50,000
	Reimbursements	\$2,167	\$972	\$11,204	\$0	\$1,914	\$1,914	\$0
	Miscellaneous	\$4,485	\$1,084	\$14,654	\$2,000	\$2,550	\$3,924	\$2,000
	Interest/Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest/SRF Loan	(\$1,261,796)	(\$1,228,291)	(\$1,184,083)	(\$1,155,455)	(\$836,552)	(\$1,052,368)	(\$1,071,063)
	Net Income Before Transfers	\$1,957,827	\$1,256,267	\$1,982,102	\$2,258,313	(\$254,721)	\$1,815,203	\$1,463,197
	Operating Transfer Out	\$71,346	\$71,346	\$71,346	\$71,346	\$35,673	\$71,346	\$71,346
	Net Income	\$1,886,481	\$1,184,921	\$1,910,756	\$2,186,967	(\$290,394)	\$1,743,857	\$1,391,851

**City of Yankton**  
**Adopted 2024 Budget**

Fund: <b>Water</b>		Function: <b>Water Revenue</b>				Activity: <b>Utilities Department</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
601 3612	Sale of Fixed Assets	\$0	\$7,600	\$2,200	\$0	\$7,100	\$7,100	\$0
601 3810	Metered Sales	\$4,552,165	\$4,959,270	\$5,065,297	\$4,900,000	\$1,496,052	\$5,060,000	\$5,060,000
60x 3812	Surcharge	\$2,595,513	\$2,621,493	\$2,637,256	\$2,655,634	\$1,061,053	\$2,655,634	\$2,655,634
601 3811	Bulk Sales	\$6,154	\$7,326	\$7,997	\$6,000	\$1,849	\$6,000	\$6,000
601 3812	Sale Service & Material	\$65,731	\$102,125	\$33,525	\$40,000	\$12,655	\$40,000	\$40,000
601 3813	Other Operational - Water	\$61,235	\$33,456	\$112,991	\$0	\$18,919	\$18,919	\$0
601 3814	Late Charge	\$64,920	\$58,445	\$61,908	\$62,000	\$25,740	\$62,000	\$62,000
601 3815	Sale Service & Material	\$0	\$10,492	\$29,410	\$0	\$10,610	\$10,610	\$0
601 3816	Sale Service & Material - Non Taxable	\$0	\$1,956	\$0	\$0	\$0	\$0	\$0
	<b>Total Operating Revenues</b>	<b>\$7,345,718</b>	<b>\$7,802,163</b>	<b>\$7,950,584</b>	<b>\$7,663,634</b>	<b>\$2,633,978</b>	<b>\$7,860,263</b>	<b>\$7,823,634</b>
601 3312	EDA	\$0	\$0	\$0	\$200,000	\$0	\$44,000	\$0
601 3341	NDOR / SDDOT CORPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601 3342	CDBG Marne Creek	\$5,814	\$0	\$0	\$0	\$0	\$0	\$0
60x 3614	State Revolving Fund Loan	\$1,601,924	\$0	\$0	\$1,700,000	\$0	\$1,500,000	\$1,241,000
	<b>Total Operating &amp; Other Revenues</b>	<b>\$8,953,456</b>	<b>\$7,802,163</b>	<b>\$7,950,584</b>	<b>\$9,563,634</b>	<b>\$2,633,978</b>	<b>\$9,404,263</b>	<b>\$9,064,634</b>
601 3615	Misc Reimbursements	\$2,167	\$972	\$11,204	\$0	\$1,914	\$1,914	\$0
601 3666	Contri Capital Rev - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
602 3610	Interest	\$137,700	\$60,858	\$336,920	\$50,000	\$251,928	\$330,000	\$50,000
602 3821	Other Non-operational	\$2,350	\$107	\$3,450	\$2,000	\$626	\$2,000	\$2,000
602 3822	Cash(Long)	\$51	\$5	\$0	\$0	\$10	\$10	\$0
	<b>Total Nonoperating Revenues</b>	<b>\$142,268</b>	<b>\$61,942</b>	<b>\$351,574</b>	<b>\$52,000</b>	<b>\$254,478</b>	<b>\$333,924</b>	<b>\$52,000</b>
	<b>Total Revenues</b>	<b>\$9,095,724</b>	<b>\$7,864,105</b>	<b>\$8,302,158</b>	<b>\$9,615,634</b>	<b>\$2,888,456</b>	<b>\$9,738,187</b>	<b>\$9,116,634</b>

**City of Yankton**  
**Adopted 2024 Budget**

Fund: **Water**

Function: **Operation Expenses**

Activity: **Utilities Department**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
601 601 101	Regular Salaries & Wages	\$454,127	\$525,631	\$555,319	\$619,730	\$268,954	\$619,730	\$652,179
601 601 102	Temp. Salaries & Wages	\$0	\$0	\$0	\$20,160	\$0	\$20,160	\$20,160
601 601 103	Overtime Wages	\$5,631	\$3,881	\$4,928	\$30,000	\$4,474	\$30,000	\$30,000
601 601 111	OASI	\$33,316	\$40,005	\$41,848	\$51,247	\$20,146	\$51,247	\$53,729
601 601 121	Retirement	\$27,085	\$31,771	\$33,281	\$38,984	\$16,406	\$38,984	\$40,931
601 601 131	Worker's Compensation	\$16,523	\$23,594	\$11,031	\$39,325	\$10,546	\$39,325	\$43,258
601 601 132	Group Insurance	\$53,470	\$64,169	\$63,705	\$79,056	\$34,553	\$79,056	\$88,543
601 601 133	Unemployment Insurance	\$410	\$406	\$610	\$474	\$625	\$650	\$715
	Subtotal Personnel Services	\$590,562	\$689,457	\$710,722	\$878,976	\$355,704	\$879,152	\$929,515
601 601 201	Insurance	\$57,433	\$103,794	\$103,032	\$146,817	\$124,859	\$146,817	\$161,499
601 601 202	Professional Services	\$39,801	\$37,386	\$43,297	\$40,000	\$19,712	\$40,000	\$40,000
601 601 203	Audit	\$6,120	\$7,350	\$15,514	\$12,000	\$4,774	\$12,000	\$12,000
601 601 205	State Permit Fee	\$5,030	\$662	\$5,062	\$11,000	\$0	\$11,000	\$11,000
601 601 208	Locates	\$941	\$914	\$1,336	\$1,500	\$169	\$1,500	\$1,500
601 601 211	Publishing	\$2,946	\$0	\$0	\$2,500	\$0	\$2,500	\$2,500
601 601 212	Rentals	\$0	\$76	\$45	\$1,000	\$0	\$1,000	\$1,000
601 601 221	Rep. & Maint. - Plant	\$87,751	\$135,246	\$195,121	\$125,000	\$44,520	\$125,000	\$125,000
601 601 222	Rep. & Maint. - Vehicles	\$3,388	\$305	\$2,852	\$2,500	\$177	\$2,500	\$2,500
601 601 223	Rep. & Maint. - Buildings	\$2,025	\$9,204	\$2,084	\$6,000	\$478	\$6,000	\$6,000
601 601 224	Rep. & Maint. - Central Garage	\$11,833	\$21,758	\$14,364	\$30,000	\$4,172	\$30,000	\$30,000
601 601 226	Rep. & Maint. - Distribution	\$105,640	\$145,219	\$137,762	\$125,000	\$11,567	\$125,000	\$125,000
601 601 227	Rep. & Maint. - Meters	\$25,017	\$47,323	\$22,435	\$25,000	\$1,048	\$25,000	\$25,000
601 601 228	Sludge Removal	\$0	\$50,880	\$0	\$50,000	\$0	\$50,000	\$0
601 601 231	Postage	\$3,017	\$1,842	\$1,910	\$12,000	\$951	\$12,000	\$12,000
601 601 232	Office Supplies	\$2,922	\$1,376	\$1,990	\$1,750	\$504	\$1,750	\$1,750
601 601 234	Copies	\$304	\$0	\$0	\$350	\$0	\$350	\$350
601 601 235	Subscriptions & Publications	\$1,455	\$0	\$547	\$250	\$0	\$550	\$250
601 601 236	Janitorial Supplies	\$915	\$1,056	\$1,645	\$1,200	\$245	\$1,200	\$1,200
601 601 240	Chemical & Gases	\$311,633	\$403,558	\$542,713	\$400,000	\$180,129	\$400,000	\$400,000
601 601 241	Agricultural Supplies	\$495	\$2,396	\$1,237	\$800	\$1,302	\$1,500	\$800
601 601 243	Med., Safety, & Lab. Supplies	\$4,095	\$4,784	\$4,493	\$5,000	\$315	\$5,000	\$5,000
601 601 244	Uniforms & Dry Goods	\$679	\$313	\$370	\$600	\$1,377	\$1,500	\$600
601 601 247	Small Tools & Hardware	\$1,595	\$929	\$1,149	\$1,500	\$579	\$1,800	\$1,500
601 601 255	COVID Expense	\$300	\$0	\$0	\$0	\$0	\$0	\$0
601 601 261	Membership Dues	\$651	\$843	\$454	\$2,000	\$0	\$2,000	\$2,000
601 601 263	Travel	\$641	\$629	\$5,573	\$3,500	\$1,549	\$3,500	\$3,500
601 601 264	Learning	\$1,856	\$518	\$817	\$2,500	\$525	\$2,500	\$2,500
601 601 270	Internet Access	\$296	\$0	\$0	\$0	\$0	\$0	\$0
601 601 271	Telephone	\$8,972	\$9,088	\$10,963	\$6,500	\$3,601	\$6,500	\$6,500
601 601 272	Electricity	\$468,873	\$473,066	\$438,071	\$475,000	\$122,015	\$475,000	\$475,000
601 601 273	Fuel-Heating	\$28,809	\$39,349	\$44,188	\$90,000	\$27,635	\$90,000	\$90,000
601 601 274	Water Service	\$9,188	\$9,739	\$15,091	\$10,500	\$7,135	\$10,500	\$10,500
601 601 276	Landfill	\$806	\$1,311	\$1,225	\$1,500	\$557	\$1,500	\$1,500
601 601 281	Billing & Administration	\$688,700	\$688,700	\$688,700	\$721,496	\$360,748	\$721,496	\$721,496
601 601 291	Depreciation	\$1,796,354	\$2,491,448	\$2,132,415	\$1,108,127	\$1,032,192	\$2,132,415	\$2,132,415
	Subtotal Other Current Expenditures	\$3,680,481	\$4,691,062	\$4,436,455	\$3,422,890	\$1,952,835	\$4,449,378	\$4,411,860
	Total Operating Expenses	\$4,271,043	\$5,380,519	\$5,147,177	\$4,301,866	\$2,308,539	\$5,328,530	\$5,341,375



**City of Yankton**  
Adopted 2024 Budget

Fund: <b>Water</b>		Function: <b>Improvements &amp; Extension</b>				Activity: <b>Utilities Department</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Revenues:							
	Net Income	\$1,886,481	\$1,184,921	\$1,910,756	\$2,186,967	(\$290,394)	\$1,743,857	\$1,391,851
	Depreciation	\$1,796,354	\$2,491,448	\$2,132,415	\$1,108,127	\$1,032,192	\$2,132,415	\$2,132,415
	Grants & Loans	\$1,607,738	\$0	\$0	\$1,900,000	\$0	\$1,544,000	\$1,241,000
	Beginning Balance	\$12,972,313	\$15,376,595	\$17,113,369	\$314,619	\$17,113,369	\$17,113,369	\$18,544,581
	<b>Total Funds Available</b>	<b>\$18,262,886</b>	<b>\$19,052,964</b>	<b>\$21,156,540</b>	<b>\$5,509,713</b>	<b>\$17,855,167</b>	<b>\$22,533,641</b>	<b>\$23,309,847</b>
	Principal	\$1,618,951	\$1,656,689	\$4,653,142	\$1,846,158	\$1,145,003	\$1,284,260	\$1,433,741
	Equipment	\$24,487	\$0	\$84,273	\$159,800	\$55,107	\$128,800	\$26,300
	Main Replacement / Extension	\$1,253,818	\$195,563	\$442,369	\$1,870,000	\$82,573	\$1,760,000	\$1,226,000
	Capital Repair and Maintenance	\$42,282	\$22,959	\$22,959	\$80,300	\$0	\$191,000	\$855,000
	WTP Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve for Future Improvements	\$75,000	\$0	\$0	\$75,000	\$0	\$75,000	\$75,000
	<b>Total Applied</b>	<b>\$3,014,538</b>	<b>\$1,875,211</b>	<b>\$5,202,743</b>	<b>\$4,031,258</b>	<b>\$1,347,205</b>	<b>\$3,989,060</b>	<b>\$4,166,041</b>
	Due To / Due From	(\$128,247)	\$64,384	(\$11,754)	\$0	\$0	\$0	\$0
	<b>Ending Balance</b>	<b>\$15,376,595</b>	<b>\$17,113,369</b>	<b>\$15,965,551</b>	<b>\$1,478,455</b>	<b>\$16,507,962</b>	<b>\$18,544,581</b>	<b>\$19,143,806</b>



## **WASTEWATER ACCOUNT #611**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

To maintain and operate the collection and treatment facility to meet federal and state regulations, have a minimum impact on the environment, and enhancing the quality of life for the community.

**DEPARTMENT PERSONNEL:** .5 Environmental Services Director, .5 Collection Superintendent, 1 Plant Superintendent, 2 Maintenance Personnel, 1 Plant Supervisor, 1 Senior Wastewater Plant Operator, 1 Senior Lab Tech, 1 Lead Senior Equipment Operator, and 2 Plant Operators.

**City of Yankton**  
Adopted 2024 Budget

Fund: <b>Wastewater</b>		Function: <b>Operations</b>				Activity: <b>Utilities Department</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Operating Revenues	\$4,151,423	\$4,336,476	\$4,539,843	\$5,577,833	\$1,914,731	\$5,577,833	\$4,406,833
	Operating Expenses:							
	Personnel Services	\$682,801	\$668,594	\$740,140	\$844,665	\$371,826	\$844,905	\$894,443
	Insurance	\$110,061	\$112,252	\$111,429	\$167,202	\$135,034	\$167,202	\$183,922
	Professional Services	\$47,083	\$105,238	\$115,280	\$50,600	\$51,159	\$60,600	\$50,600
	State Fees	\$29,620	\$5,210	\$723	\$14,500	\$15,500	\$15,500	\$14,500
	Publishing	\$425	\$17	\$1,008	\$225	\$296	\$300	\$225
	Repairs & Maintenance	\$225,884	\$241,463	\$303,954	\$361,000	\$69,049	\$361,000	\$361,500
	Supplies & Materials	\$33,040	\$35,848	\$50,269	\$52,050	\$20,597	\$52,350	\$52,050
	Travel & Conference	\$2,097	\$1,525	\$5,531	\$6,700	\$1,120	\$6,700	\$6,700
	Utilities	\$166,030	\$249,769	\$232,792	\$294,450	\$101,032	\$294,450	\$294,450
	Billing & Administration	\$658,092	\$658,092	\$658,092	\$689,429	\$344,715	\$689,429	\$689,429
	Depreciation	\$1,141,574	\$1,102,196	\$986,394	\$1,043,011	\$441,643	\$1,043,011	\$1,043,011
	Total Operating Expenses	\$3,096,707	\$3,180,204	\$3,205,612	\$3,523,832	\$1,551,971	\$3,535,447	\$3,590,830
	Net Operating Income(Loss)	\$1,054,716	\$1,156,272	\$1,334,231	\$2,054,001	\$362,760	\$2,042,386	\$816,003
	Non-Operating Revenue(Expense)							
	Interest	\$30,618	\$16,348	\$74,928	\$13,000	\$46,987	\$75,000	\$13,000
	Intergovernmental (grant)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Miscellaneous	\$1,060	\$972	\$3,044	\$2,900	\$0	\$2,900	\$2,900
	Interest & Fiscal Charges	(\$139,008)	(\$113,462)	(\$108,699)	(\$215,037)	(\$26,745)	(\$106,760)	(\$319,066)
	Loss on Assets	\$0	\$4,400	\$1,300	\$0	\$0	\$0	\$0
	Net Income Before Transfers	\$947,386	\$1,064,530	\$1,304,804	\$1,854,864	\$383,002	\$2,013,526	\$512,837
	Operating Transfer Out	\$60,046	\$60,046	\$60,046	\$60,046	\$0	\$60,046	\$60,046
	Net Income	\$887,340	\$1,004,484	\$1,244,758	\$1,794,818	\$383,002	\$1,953,480	\$452,791

**City of Yankton**  
Adopted 2024 Budget

Fund: Wastewater		Estimated Revenue				Activity: Utilities Department		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
611 3312	EDA	\$0	\$0	\$5,373,255	\$3,178,800	\$0	\$3,178,800	\$0
611 3314	ARPA Grant	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$16,281,550
611 3610	Interest	\$30,618	\$16,348	\$74,928	\$13,000	\$46,987	\$75,000	\$13,000
611 3612	Gain on Sale of Assets	\$0	\$4,400	\$1,300	\$0	\$0	\$0	\$0
611 3615	Miscellaneous Reimbursements	\$606	\$972	\$1,204	\$0	\$0	\$0	\$0
611 3665	Cont Capital Rev - Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611 3666	Cont Capital Rev - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611 3840	Other Non-Operational-Wastwtr	\$0	\$0	\$1,840	\$2,500	\$0	\$2,500	\$2,500
611 3841	Special Hookup Fees	\$454	\$0	\$0	\$400	\$0	\$400	\$400
614 3614	State Revolving Loan Fund	\$0	\$0	\$400,620	\$5,835,000	\$0	\$5,775,392	\$7,977,653
614 3961	From Wastewater Utility	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Nonoperating Revenues</b>	<b>\$31,678</b>	<b>\$21,720</b>	<b>\$5,853,147</b>	<b>\$9,029,700</b>	<b>\$46,987</b>	<b>\$12,032,092</b>	<b>\$24,275,103</b>
611 3812	Sale Service & Material	\$60	\$1,553	\$1,013	\$200	\$0	\$200	\$200
611 3830	Sewer User Fee	\$4,151,363	\$4,334,923	\$4,261,866	\$4,406,633	\$1,439,265	\$4,406,633	\$4,406,633
611 3831	Other Operational-Wastewater	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61x 3812	Surcharge	\$0	\$0	\$276,964	\$1,171,000	\$475,466	\$1,171,000	\$1,580,850
	<b>Total Operating Revenues</b>	<b>\$4,151,423</b>	<b>\$4,336,476</b>	<b>\$4,539,843</b>	<b>\$5,577,833</b>	<b>\$1,914,731</b>	<b>\$5,577,833</b>	<b>\$4,406,833</b>
	<b>Total Revenues</b>	<b>\$4,183,101</b>	<b>\$4,358,196</b>	<b>\$10,392,990</b>	<b>\$14,607,533</b>	<b>\$1,961,718</b>	<b>\$17,609,925</b>	<b>\$28,681,936</b>



**City of Yankton**  
Adopted 2024 Budget

Fund: Wastewater		Function: Improvement & Extension				Activity: Utilities Department		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Revenues:							
	Net Gain(Loss)	\$887,340	\$1,004,484	\$1,244,758	\$1,794,818	\$383,002	\$1,953,480	\$452,791
	Depreciation	\$1,141,574	\$1,102,196	\$986,394	\$1,043,011	\$441,643	\$1,043,011	\$1,043,011
	Revolving Loan Fund / EDA Grant	\$0	\$0	\$5,773,875	\$9,013,800	\$0	\$11,954,192	\$24,259,203
	Beginning Balance	\$2,089,920	\$3,456,123	\$4,346,540	\$1,879,954	\$5,387,429	\$5,387,429	\$7,723,143
	<b>Total Funds Available</b>	<b>\$4,118,834</b>	<b>\$5,558,403</b>	<b>\$12,350,267</b>	<b>\$13,731,583</b>	<b>\$6,212,074</b>	<b>\$20,338,112</b>	<b>\$33,478,148</b>
	Application of Funds Available							
	Principal on Debt	\$629,487	\$513,005	\$549,007	\$725,368	\$247,539	\$578,777	\$682,930
	Equipment	\$6,951	\$11,445	\$76,837	\$337,000	\$12,109	\$357,000	\$37,000
	Capital Repairs and Maintenance	\$0	\$0	\$0	\$25,000	\$0	\$25,000	\$55,000
	Capital Projects	\$171,444	\$699,766	\$6,032,219	\$8,398,800	\$826,976	\$11,619,192	\$24,485,000
	Reserve for Future Improvements	\$0	\$0	\$0	\$35,000	\$0	\$35,000	\$35,000
	<b>Total Applied</b>	<b>\$807,882</b>	<b>\$1,224,216</b>	<b>\$6,658,063</b>	<b>\$9,521,168</b>	<b>\$1,086,624</b>	<b>\$12,614,969</b>	<b>\$25,294,930</b>
	Due From / Due To Account Adjustment	(\$145,171)	(\$12,353)	\$304,775	\$0	\$0	\$0	\$0
	<b>Ending Balance</b>	<b>\$3,456,123</b>	<b>\$4,346,540</b>	<b>\$5,387,429</b>	<b>\$4,210,415</b>	<b>\$5,125,450</b>	<b>\$7,723,143</b>	<b>\$8,183,218</b>
				\$14,174				
				\$5,373,255				

**City of Yankton**  
Adopted 2024 Budget

Fund: **Wastewater**                      Function: **Improvement & Extension**                      Activity: **Utilities Department**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
614 614 411	SRF Loan Bond Interest	\$122,158	\$112,862	\$108,099	\$92,380	\$26,745	\$92,380	\$78,309
615 615 411	WW Bond Refund Interest	\$16,250	\$0	\$0	\$122,057	\$0	\$13,780	\$240,157
615 615 420	WW Bond Refund Premium Amt Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
615 615 421	WW Bond Refund Fiscal Fees	\$600	\$600	\$600	\$600	\$0	\$600	\$600
	Total Interest&Fiscal Fees	\$139,008	\$113,462	\$108,699	\$215,037	\$26,745	\$106,760	\$319,066
611 611 580	Loss on Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Nonoperating Expenses	\$139,008	\$113,462	\$108,699	\$215,037	\$26,745	\$106,760	\$319,066
611 611 610	Transfer to General	\$60,046	\$60,046	\$60,046	\$60,046	\$0	\$60,046	\$60,046
611 611 301	Capital Repair and Maintenance	\$0	\$0	\$0	\$25,000	\$0	\$25,000	\$55,000
611 611 318	Collection Modeling / Master Plan (City)	\$0	\$58,376	\$156,792	\$0	\$17,585	\$0	\$0
611 611 321	Wastewater Plant Condition Assessment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611 611 322	Collection Modeling / Master Plan (City)	\$0	\$0	\$1,533,214	\$200,000	\$0	\$55,000	\$0
611 611 323	EDA Project (Grant)	\$0	\$0	\$0	\$3,178,800	\$0	\$3,178,800	\$3,000,000
611 611 324	Lift Station Rehab	\$0	\$10,684	\$0	\$0	\$0	\$0	\$0
611 611 325	21st Street, Douglas to Mulberry	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0
611 611 326	EDA Construction Design & Management	\$0	\$0	\$0	\$600,000	\$0	\$600,000	\$0
611 611 327	Treatment Plant Condition Assessment (City)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611 611 328	Lift Station Gravity Main	\$131,425	\$3,081	\$10,687	\$0	\$0	\$0	\$0
611 611 330	8th Street, Burleigh to Ferdig	\$0	\$0	\$0	\$0	\$0	\$0	\$360,000
611 611 331	Treatment Plant Master Plan (City)	\$0	\$0	\$0	\$60,000	\$0	\$60,000	\$0
611 611 332	2019 WW Improvements Phase	\$40,019	\$577,709	\$4,331,526	\$0	\$765,782	\$0	\$0
611 611 333	2023 WW Treatment Plant (SRF/ARPA/CWF)	\$0	\$0	\$0	\$3,000,000	\$0	\$3,000,000	\$21,000,000
611 611 334	East Hwy 50 Utilities (SRF)	\$0	\$0	\$0	\$1,135,000	\$0	\$1,135,000	\$0
611 611 338	Douglas Ave, 2nd to Levee	\$0	\$0	\$0	\$25,000	\$43,609	\$25,000	\$0
611 611 350	Equipment	\$6,951	\$11,445	\$76,837	\$337,000	\$12,109	\$357,000	\$37,000
611 611 350	Computer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611 611 350	Paint digester lids	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611 611 350	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611 611 369	3rd St, Spruce to Green & Green, 3rd to 4th	\$0	\$0	\$0	\$0	\$0	\$110,000	\$0
611 611 370	Elm St, 20th to 21st	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0
611 611 378	Spruce St, 3rd to 4th & 3rd, Spruce to Park	\$0	\$49,916	\$0	\$0	\$0	\$0	\$125,000
611 611 379	Lift Station Demolition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611 611 381	Spruce Street, 4th to 6th	\$916	\$0	\$0	\$0	\$0	\$0	\$0
611 611 xxx	Loan to TID #12, Meade	\$0	\$0	\$0	\$0	\$0	\$553,636	\$0
611 611 xxx	Loan to TID #11, Gehl	\$0	\$0	\$0	\$0	\$0	\$2,886,756	\$0
611 611 390	Reserve for Future Improvements	\$0	\$0	\$0	\$35,000	\$0	\$35,000	\$35,000
613 613 441	Other Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614 614 431	Other Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614 614 441	State Revolving Loan Fund Principal	\$129,487	\$513,005	\$549,007	\$578,777	\$247,539	\$578,777	\$166,870
615 615 441	State Revolving Fund Loan Principal	\$500,000	\$0	\$0	\$146,591	\$0	\$0	\$516,060
613 613 441	Ind. Park Lease-Principal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Imp. & Extensions	\$808,798	\$1,224,216	\$6,658,063	\$9,521,168	\$1,086,624	\$12,614,969	\$25,294,930



**CEMETERY  
ACCOUNT #621**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The mission of the division is to enhance the quality of life for the citizens of Yankton and the surrounding area by providing a well-maintained and well-documented cemetery.

**DEPARTMENT PERSONNEL:** 1 Senior Grounds Maintenance Worker

**City of Yankton**  
Adopted 2024 Budget

Fund: Cemetery		Function: Operations				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Operating Revenues	\$19,715	\$25,350	\$24,575	\$25,500	\$9,750	\$25,500	\$0
	Operating Expenses:							
	Personnel Services	\$83,540	\$82,531	\$71,300	\$92,008	\$42,120	\$99,005	\$0
	Insurance	\$615	\$671	\$654	\$848	\$687	\$848	\$0
	Repairs & Maintenance	\$6,612	\$11,632	\$11,926	\$18,000	\$4,364	\$18,000	\$0
	Supplies & Materials	\$672	\$4,494	\$843	\$3,000	\$1,693	\$3,000	\$0
	Utilities	\$2,056	\$1,940	\$1,966	\$2,320	\$1,082	\$2,320	\$0
	Total Operating Expenses	\$96,541	\$101,341	\$88,289	\$117,676	\$51,446	\$124,673	\$0
	Net Operating Income(Loss)	(\$76,826)	(\$75,991)	(\$63,714)	(\$92,176)	(\$41,696)	(\$99,173)	\$0
	Non-Operating Revenue(Expense)							
	Interest	\$1,213	\$582	\$3,487	\$500	\$1,600	\$3,200	\$0
	Miscellaneous	\$1,050	\$1,193	\$460	\$1,200	\$516	\$1,200	\$0
	Operating Transfers In	\$83,215	\$84,334	\$60,586	\$128,976	\$58,488	\$133,273	\$0
	Total Non-Operating Revenue	\$85,478	\$86,109	\$64,533	\$130,676	\$60,604	\$137,673	\$0
	Due From / Due To Account Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income (Loss)	\$8,652	\$10,118	\$819	\$38,500	\$18,908	\$38,500	\$0

**City of Yankton**  
Adopted 2024 Budget

Fund: Cemetery		Estimated Revenue				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
621 3610	Interest	\$1,213	\$582	\$3,487	\$500	\$1,600	\$3,200	\$0
621 3612	Sale of Fixed Assets	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$0
621 3864	Other Nonoperational Income	\$1,050	\$1,193	\$460	\$1,200	\$516	\$1,200	\$0
621 3910	Transfer from General Fund	\$83,215	\$84,334	\$60,586	\$128,976	\$58,488	\$133,273	\$0
621 39xx	Transfer from Perpetual Care	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Nonoperating Revenue</b>	<b>\$85,478</b>	<b>\$86,109</b>	<b>\$64,533</b>	<b>\$130,676</b>	<b>\$70,604</b>	<b>\$147,673</b>	<b>\$0</b>
621 3860	Sale of Lots - Operational	\$7,449	\$13,800	\$12,000	\$10,500	\$3,600	\$10,500	\$0
621 3861	Grave Openings	\$10,816	\$11,150	\$12,575	\$14,000	\$5,500	\$14,000	\$0
621 3862	Other Operational - Cemetery	\$1,450	\$0	\$0	\$0	\$650	\$0	\$0
621 3865	Grave Openings Non-Taxable	\$0	\$400	\$0	\$1,000	\$0	\$1,000	\$0
	<b>Total Operating Revenue</b>	<b>\$19,715</b>	<b>\$25,350</b>	<b>\$24,575</b>	<b>\$25,500</b>	<b>\$9,750</b>	<b>\$25,500</b>	<b>\$0</b>
	<b>Total Revenues</b>	<b>\$105,193</b>	<b>\$111,459</b>	<b>\$89,108</b>	<b>\$156,176</b>	<b>\$80,354</b>	<b>\$173,173</b>	<b>\$0</b>

**City of Yankton**  
Adopted 2024 Budget

Fund: Cemetery		Function: Operating Expenses				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
621 621 101	Regular Wages	\$52,505	\$54,024	\$53,639	\$63,073	\$31,761	\$63,073	\$0
621 621 102	Temporary Wages	\$9,812	\$7,400	\$0	\$0	\$2,081	\$6,500	\$0
621 621 103	Overtime Wages	\$3,644	\$3,877	\$2,294	\$4,000	\$0	\$4,000	\$0
621 621 111	OASI	\$4,932	\$4,886	\$4,188	\$5,131	\$2,538	\$5,628	\$0
621 621 121	Retirement	\$3,369	\$3,474	\$3,326	\$4,024	\$1,906	\$4,024	\$0
621 621 131	Worker's Compensation	\$2,067	\$1,725	\$1,478	\$2,905	(\$34)	\$2,905	\$0
621 621 132	Group Insurance	\$7,145	\$7,084	\$6,314	\$12,741	\$3,787	\$12,741	\$0
621 621 133	Unemployment Insurance	\$66	\$61	\$61	\$134	\$81	\$134	\$0
	Subtotal Personnel Services	\$83,540	\$82,531	\$71,300	\$92,008	\$42,120	\$99,005	\$0
621 621 201	Insurance	\$615	\$671	\$654	\$848	\$687	\$848	\$0
621 621 202	Professional Services	\$3,046	\$73	\$1,600	\$1,500	\$1,500	\$1,500	\$0
621 621 221	Rep. & Maint. - Equipment	\$1,712	\$4,100	\$1,506	\$2,500	\$978	\$2,500	\$0
621 621 222	Rep. & Maint. - Vehicles	\$183	\$9	\$0	\$500	\$0	\$500	\$0
621 621 223	Rep. & Maint. - Buildings	\$744	\$2,944	\$2,869	\$6,000	\$134	\$6,000	\$0
621 621 224	Rep. & Maint. - Central Garage	\$3,973	\$4,579	\$7,551	\$9,000	\$3,252	\$9,000	\$0
621 621 234	Copies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
621 621 241	Agricultural Supplies	\$376	\$4,336	\$774	\$2,500	\$1,271	\$2,500	\$0
621 621 247	Small Tools & Hardware	\$296	\$158	\$69	\$500	\$422	\$500	\$0
621 621 271	Telephone	\$420	\$420	\$385	\$420	\$210	\$420	\$0
621 621 272	Electricity	\$1,636	\$1,520	\$1,581	\$1,900	\$872	\$1,900	\$0
621 621 273	Fuel-LP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Other Current Expenditures	\$13,001	\$18,810	\$16,989	\$25,668	\$9,326	\$25,668	\$0
	Total Operating Expenses	\$96,541	\$101,341	\$88,289	\$117,676	\$51,446	\$124,673	\$0
621 621 301	Capital Repair and Maintenance	\$360	\$0	\$0	\$11,500	\$0	\$23,500	\$0
621 621 350	Equipment	\$8,293	\$10,118	\$0	\$27,000	\$13,700	\$15,000	\$0
	Total Capital Outlay	\$8,653	\$10,118	\$0	\$38,500	\$13,700	\$38,500	\$0

**City of Yankton**  
Adopted 2024 Budget

Fund: Cemetery		Function: Capital			Activity: Parks & Recreation			
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Revenue:							
	Net Income(Loss)	\$8,652	\$10,118	\$819	\$38,500	\$18,908	\$38,500	\$0
	Beginning Balance	\$6,979	\$6,978	\$6,978	\$0	\$7,797	\$7,797	\$0
	Total Funds Available	\$15,631	\$17,096	\$7,797	\$38,500	\$26,705	\$46,297	\$0
	Application of Funds Available:							
	Equipment & Buildings	\$8,653	\$10,118	\$0	\$38,500	\$13,700	\$38,500	\$0
	Ending Balance	\$6,978	\$6,978	\$7,797	\$0	\$13,005	\$7,797	\$0

## **SOLID WASTE AND RECYCLING COLLECTION ACCOUNT #631**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

To operate this enterprise fund in a business-like and productive manner to insure customers have an effective means to dispose of solid waste materials. To add to the community quality of life by providing clean and healthy conditions that comply with regulatory requirements.

**DEPARTMENT PERSONNEL:** 3 Senior Sanitation Truck Operators and 5 Sanitation Truck Operators.

**City of Yankton**  
Adopted 2024 Budget

Fund: **Solid Waste Collection**                      Function: **Operations**                      Activity: **Public Works Department**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Operating Revenues	\$1,273,712	\$1,313,329	\$1,322,337	\$1,310,046	\$551,362	\$1,340,653	\$1,471,748
	Operating Expenses:							
	Personnel Services	\$421,598	\$481,518	\$507,129	\$555,830	\$259,418	\$602,204	\$637,904
	Insurance	\$7,611	\$8,191	\$8,131	\$12,961	\$9,854	\$12,961	\$14,257
	Professional Services	\$41,509	\$37,688	\$37,904	\$48,000	\$16,201	\$48,000	\$48,000
	Publishing	\$1,912	\$1,831	\$1,819	\$1,600	\$0	\$2,000	\$2,000
	Tipping & Hauling Fees	\$202,540	\$221,696	\$224,966	\$240,000	\$106,770	\$240,000	\$240,000
	Repairs & Maintenance	\$134,976	\$171,000	\$144,604	\$177,500	\$46,646	\$190,500	\$190,500
	Supplies & Materials	\$3,079	\$2,049	\$1,690	\$15,100	\$956	\$15,200	\$15,100
	Utilities	\$2,024	\$1,064	\$855	\$2,000	\$213	\$2,000	\$2,000
	Billing & Administration	\$267,653	\$267,653	\$267,653	\$280,399	\$140,200	\$280,399	\$280,399
	Depreciation	\$95,302	\$84,864	\$82,537	\$95,302	\$30,468	\$82,537	\$82,537
	Total Operating Expenses	\$1,178,204	\$1,277,554	\$1,277,288	\$1,428,692	\$610,726	\$1,475,801	\$1,512,697
	Net Operating Income(Loss)	\$95,508	\$35,775	\$45,049	(\$118,646)	(\$59,364)	(\$135,148)	(\$40,949)
	Non-Operating Revenue(Expense)							
	Interest	\$10,402	\$4,949	\$27,941	\$4,100	\$19,947	\$27,000	\$4,100
	Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest/SWMP Loan / Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income before Transfers	\$132,910	\$40,724	\$72,990	(\$114,546)	(\$39,417)	(\$108,148)	(\$36,849)
	Operating Transfers out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income (Loss)	\$132,910	\$40,724	\$72,990	(\$114,546)	(\$39,417)	(\$108,148)	(\$36,849)





# City of Yankton

## Adopted 2024 Budget

Fund: **Solid Waste**
Function: **Operating Expenses**  
**Solid Waste Collection**
Activity: **Public Works Department**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
631 631 101	Regular Wages	\$308,212	\$356,570	\$381,767	\$377,982	\$172,870	\$413,072	\$434,700
631 631 102	Temporary Wages	\$6,955	\$4,992	\$5,640	\$7,280	\$1,573	\$7,280	\$7,280
631 631 103	Overtime Wages	\$5,037	\$6,364	\$9,577	\$3,500	\$13,754	\$14,000	\$7,500
631 631 111	OASI	\$19,214	\$24,524	\$26,227	\$29,740	\$14,228	\$27,789	\$34,385
631 631 121	Retirement	\$15,435	\$19,331	\$20,308	\$22,889	\$11,198	\$25,624	\$26,532
631 631 131	Worker's Compensation	\$21,495	\$16,682	\$13,012	\$32,497	\$16,348	\$32,497	\$35,747
631 631 132	Group Insurance	\$44,904	\$52,671	\$50,076	\$81,171	\$28,861	\$81,171	\$90,912
631 631 133	Unemployment Insurance	\$346	\$384	\$522	\$771	\$586	\$771	\$848
			(\$32,382)					
	Subtotal Personnel Services	\$421,598	\$449,136	\$507,129	\$555,830	\$259,418	\$602,204	\$637,904
631 631 201	Insurance	\$7,611	\$8,191	\$8,131	\$12,961	\$9,854	\$12,961	\$14,257
631 631 202	Professional Services	\$9,639	\$10,223	\$9,818	\$10,000	\$5,109	\$10,000	\$10,000
631 631 203	Audit	\$1,412	\$1,696	\$3,580	\$3,000	\$1,102	\$3,000	\$3,000
631 631 204	Contracted Services - Millenium	\$30,458	\$25,769	\$24,506	\$35,000	\$9,990	\$35,000	\$35,000
631 631 211	Publishing	\$1,912	\$1,831	\$1,819	\$1,600	\$0	\$2,000	\$2,000
631 631 218	Clean-Up Week Tipping Fee	\$22,435	\$30,874	\$25,343	\$40,000	\$21,810	\$40,000	\$40,000
631 631 219	Landfill Tipping Fee	\$180,105	\$190,822	\$199,623	\$200,000	\$84,960	\$200,000	\$200,000
631 631 220	Labor, Equipment & Material Charge	\$6,624	\$26,190	\$33,883	\$12,000	\$6,591	\$25,000	\$25,000
631 631 221	Rep. & Maint. - Equipment	\$4,923	\$508	\$3,584	\$5,500	\$0	\$5,500	\$5,500
631 631 222	Rep. & Maint. - Roll Carts	\$8,092	\$0	\$9,975	\$10,000	\$0	\$10,000	\$10,000
631 631 224	Rep. & Maint. - Central Garage	\$115,337	\$144,302	\$97,162	\$150,000	\$40,055	\$150,000	\$150,000
631 631 231	Postage	\$930	\$585	\$638	\$3,500	\$283	\$3,500	\$3,500
631 631 232	Office Supplies	\$200	\$239	\$88	\$800	\$37	\$800	\$800
631 631 233	Printing	\$93	\$655	\$0	\$5,000	\$24	\$5,000	\$5,000
631 631 234	Copies	\$444	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000
631 631 243	Medical & Safety Supplies	\$898	\$57	\$749	\$250	\$46	\$250	\$250
631 631 244	Uniforms	\$514	\$513	\$215	\$500	\$566	\$600	\$500
631 631 247	Small Tools & Hardware	\$0	\$0	\$0	\$50	\$0	\$50	\$50
632 631 255	COVID Expense	(\$250)	\$0	\$0	\$0	\$0	\$0	\$0
631 631 274	Water Service	\$1,222	\$753	\$663	\$1,200	\$153	\$1,200	\$1,200
631 631 275	Sewer Service	\$802	\$311	\$192	\$800	\$60	\$800	\$800
631 631 281	Billing & Administration	\$267,653	\$267,653	\$267,653	\$280,399	\$140,200	\$280,399	\$280,399
631 631 291	Depreciation	\$95,302	\$84,864	\$82,537	\$95,302	\$30,468	\$82,537	\$82,537
	Subtotal Other Current Expenditures	\$756,356	\$796,036	\$770,159	\$872,862	\$351,308	\$873,597	\$874,793
	Total Operating Expenses	\$1,177,954	\$1,245,172	\$1,277,288	\$1,428,692	\$610,726	\$1,475,801	\$1,512,697

**City of Yankton**  
**Adopted 2024 Budget**

Fund: **Solid Waste Collection**                      Function: **Capital**                      Activity: **Public Works Department**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Revenues:							
	Net Income(Loss)	\$132,910	\$40,724	\$72,990	(\$114,546)	(\$39,417)	(\$108,148)	(\$36,849)
	Depreciation	\$95,302	\$84,864	\$82,537	\$95,302	\$0	\$82,537	\$82,537
	Beginning Balance	\$1,230,096	\$1,256,832	\$1,334,378	\$1,308,939	\$1,433,421	\$1,433,421	\$1,308,939
	<b>Total Funds Available</b>	<b>\$1,458,308</b>	<b>\$1,382,420</b>	<b>\$1,489,905</b>	<b>\$1,289,695</b>	<b>\$1,394,004</b>	<b>\$1,407,810</b>	<b>\$1,354,627</b>
	Application of Funds Available:							
	Equipment	\$204,071	\$53,296	\$53,371	\$98,871	\$46,656	\$98,871	\$126,371
	<b>Total Applied</b>	<b>\$204,071</b>	<b>\$53,296</b>	<b>\$53,371</b>	<b>\$98,871</b>	<b>\$46,656</b>	<b>\$98,871</b>	<b>\$126,371</b>
	Due From / Due To Account Adjustment	(\$2,595)	(\$5,254)	\$3,113	\$0	\$0	\$0	\$0
	<b>Ending Balance</b>	<b>\$1,256,832</b>	<b>\$1,334,378</b>	<b>\$1,433,421</b>	<b>\$1,190,824</b>	<b>\$1,347,348</b>	<b>\$1,308,939</b>	<b>\$1,228,256</b>

**City of Yankton**  
**Adopted 2024 Budget**

Fund: **Solid Waste Collection**                      Function: **Capital**                      Activity: **Public Works Department**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
631 631 411	SWMP Interest	\$8,454	\$7,552	\$6,708	\$5,770	\$3,004	\$5,770	\$4,813
		\$8,454	\$7,552	\$6,708	\$5,770	\$3,004	\$5,770	\$4,813
631 631 350	Equipment	\$150,774	\$0	\$0	\$45,500	\$19,970	\$45,500	\$73,000
631 631 610	Transfer to General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
631 631 441	SWMG Principal	\$44,843	\$45,744	\$46,663	\$47,601	\$23,682	\$47,601	\$48,558
	Total Capital Outlay	\$195,617	\$45,744	\$46,663	\$93,101	\$43,652	\$93,101	\$121,558
	Total	\$204,071	\$53,296	\$53,371	\$98,871	\$46,656	\$98,871	\$126,371

**JOINT POWERS  
SOLID WASTE DISPOSAL AND RECYCLING  
ACCOUNT #637**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The Transfer Station exists to provide environmentally safe solid waste and rubble disposal for the city of Yankton and Yankton County. The Transfer Station also provides for the processing of recyclable materials.

**DEPARTMENT PERSONNEL:** 1 Transfer Station Superintendent, 2 Transfer Station Attendants, 1 Office Specialist, 1 Truck Driver and 0.66 Office Specialist.

**City of Yankton**  
Adopted 2024 Budget

**JOINT POWERS**

Fund: Solid Waste Disposal and Recycling		Function: Operations				Activity: Joint Powers		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Operating Revenues	\$1,479,652	\$1,609,582	\$1,688,041	\$1,407,100	\$703,940	\$1,407,100	\$1,407,100
	Operating Expenses:							
	Personnel Services	\$294,287	\$337,524	\$382,877	\$413,299	\$192,772	\$413,299	\$437,968
	Insurance	\$18,214	\$17,999	\$19,153	\$25,328	\$23,259	\$25,328	\$27,861
	Cost of Service Provided	\$820,145	\$842,204	\$835,311	\$850,000	\$340,288	\$850,000	\$850,000
	Professional Services	\$20,828	\$27,936	\$50,738	\$37,500	\$18,882	\$37,500	\$37,500
	Publishing	\$761	\$31	\$163	\$300	\$0	\$761	\$300
	Rental	\$0	\$0	\$0	\$500	\$0	\$500	\$500
	Tipping & Hauling Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Repairs & Maintenance	\$193,666	\$228,105	\$242,301	\$330,000	\$72,395	\$330,000	\$330,000
	Supplies & Materials	\$3,879	\$4,830	\$2,082	\$6,075	\$1,332	\$6,300	\$6,075
	Travel and Conference	\$0	\$0	\$0	\$500	\$0	\$500	\$500
	Utilities	\$23,905	\$27,865	\$33,728	\$48,300	\$19,104	\$48,900	\$49,300
	Depreciation	\$207,662	\$213,122	\$185,922	\$194,196	\$82,729	\$194,196	\$194,196
	Total Operating Expenses	\$1,583,347	\$1,699,616	\$1,752,275	\$1,905,998	\$750,761	\$1,907,284	\$1,934,200
	Net Operating Income(Loss)	(\$103,695)	(\$90,034)	(\$64,234)	(\$498,898)	(\$46,821)	(\$500,184)	(\$527,100)
	Non-Operating Revenue(Expense)							
	Grant / Loan	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest	\$706	\$5	\$0	\$0	\$0	\$0	\$0
	Miscellaneous	\$24,394	\$13,364	\$78,132	\$100	\$6,326	\$6,330	\$100
	Total Non-Operating Revenues	\$25,100	\$13,369	\$78,132	\$100	\$6,326	\$6,330	\$100
	Net Income (Loss)	(\$78,595)	(\$76,665)	\$13,898	(\$498,798)	(\$40,495)	(\$493,854)	(\$527,000)

**City of Yankton**  
**Adopted 2024 Budget**

<b>Fund: Solid Waste Disposal and Recycling</b>		<b>Estimated Revenue</b>				<b>Activity: Joint Powers</b>		
<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ADOPTED</b>	<b>2023 Y.T.D.</b>	<b>2023 ESTIMATED</b>	<b>2024 ADOPTED</b>
637 3340	State Grant	\$54,672	\$5,328	\$0	\$0	\$0	\$0	\$0
637 3610	Interest	\$706	\$5	\$0	\$0	\$0	\$0	\$0
637 3612	Sale of Fixed Assets	\$24,463	\$5,615	\$60,550	\$0	\$0	\$0	\$0
637 3615	Miscellaneous Reimbursements	\$0	\$0	\$257	\$0	\$0	\$0	\$0
637 3640	Compensation for Loss & Damage	\$0	\$0	\$17,325	\$0	\$1,974	\$1,974	\$0
637 3822	Cash Long	(\$78)	\$0	(\$6)	\$0	(\$4)	\$0	\$0
637 3840	Misc. - Non taxable	\$9	\$7,749	\$6	\$100	\$4,356	\$4,356	\$100
637 3951	From Vermillion Joint Powers	\$0	\$0	\$600,000	\$0	\$0	\$0	\$0
	<b>Total Nonoperating Revenue</b>	<b>\$79,772</b>	<b>\$18,697</b>	<b>\$678,132</b>	<b>\$100</b>	<b>\$6,326</b>	<b>\$6,330</b>	<b>\$100</b>
637 3850	Rubble	\$50,892	\$58,865	\$69,925	\$52,000	\$19,327	\$52,000	\$52,000
637 3860	Landfill-Transfer Fees	\$1,416,011	\$1,540,667	\$1,606,967	\$1,350,000	\$680,692	\$1,350,000	\$1,350,000
637 3870	Scrap Metals	\$12,685	\$10,050	\$11,149	\$5,000	\$3,921	\$5,000	\$5,000
637 3894	Other Operational - Solid Waste	\$64	\$0	\$0	\$100	\$0	\$100	\$100
	<b>Total Operating Revenue</b>	<b>\$1,479,652</b>	<b>\$1,609,582</b>	<b>\$1,688,041</b>	<b>\$1,407,100</b>	<b>\$703,940</b>	<b>\$1,407,100</b>	<b>\$1,407,100</b>
	<b>Total Revenues</b>	<b>\$1,559,424</b>	<b>\$1,628,279</b>	<b>\$2,366,173</b>	<b>\$1,407,200</b>	<b>\$710,266</b>	<b>\$1,413,430</b>	<b>\$1,407,200</b>

**City of Yankton**  
Adopted 2024 Budget

Fund: **Solid Waste Disposal and Recycling**      Function: **Operating Expenses**      Activity: **Joint Powers**  
**Transfer Station**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
637 637 101	Regular Wages	\$213,101	\$246,273	\$278,818	\$289,778	\$135,319	\$289,778	\$304,951
637 637 102	Temporary Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
637 637 103	Overtime Wages	\$11,035	\$12,948	\$20,271	\$18,000	\$11,597	\$18,000	\$18,000
637 637 111	OASI	\$16,644	\$19,035	\$22,070	\$23,545	\$10,965	\$23,545	\$24,706
637 637 121	Retirement	\$13,564	\$15,396	\$17,945	\$18,467	\$8,815	\$18,467	\$19,377
637 637 131	Worker's Compensation	\$5,455	\$4,748	\$3,679	\$9,427	\$4,204	\$9,427	\$10,370
637 637 132	Group Insurance	\$34,284	\$38,878	\$39,759	\$53,646	\$21,451	\$53,646	\$60,084
637 637 133	Unemployment Insurance	\$204	\$246	\$335	\$436	\$421	\$436	\$480
	<b>Subtotal Personnel Services</b>	<b>\$294,287</b>	<b>\$337,524</b>	<b>\$382,877</b>	<b>\$413,299</b>	<b>\$192,772</b>	<b>\$413,299</b>	<b>\$437,968</b>
637 637 201	Insurance	\$18,214	\$17,999	\$19,153	\$25,328	\$23,259	\$25,328	\$27,861
637 637 202	Professional Services & Fees	\$19,416	\$26,240	\$47,158	\$35,000	\$17,780	\$35,000	\$35,000
637.637.203	Audit	\$1,412	\$1,696	\$3,580	\$2,500	\$1,102	\$2,500	\$2,500
637 637 206	Cost of Service Provided	\$820,145	\$842,204	\$835,311	\$850,000	\$340,288	\$850,000	\$850,000
637 637 211	Publishing & Advertising	\$761	\$31	\$163	\$300	\$0	\$761	\$300
637 637 212	Rental	\$0	\$0	\$0	\$500	\$0	\$500	\$500
637 637 220	Labor Equipment and Material Charges	\$35,061	\$46,137	\$45,066	\$65,000	\$6,377	\$65,000	\$65,000
637 637 221	Rep. & Maint. - Equip./Facil.	\$2,068	\$2,470	\$892	\$6,000	\$35	\$6,000	\$6,000
637 637 222	Rep. & Maint. - Vehicles	\$902	\$0	\$1,321	\$20,000	\$0	\$20,000	\$20,000
637 637 223	Rep. & Maint. - Buildings	\$6,711	\$2,970	\$29,441	\$14,000	\$1,427	\$14,000	\$14,000
637 637 224	Rep. & Maint. - Central Garage	\$148,924	\$176,528	\$165,581	\$225,000	\$64,556	\$225,000	\$225,000
637 637 231	Postage	\$546	\$528	\$560	\$600	\$207	\$600	\$600
637 637 232	Office Supplies	\$1,388	\$539	\$550	\$2,000	\$389	\$2,000	\$2,000
637 637 234	Copies	\$186	\$152	\$76	\$125	\$174	\$200	\$125
637 637 240	Operating Supplies & Materials	\$1,410	\$3,223	\$488	\$2,500	\$0	\$2,500	\$2,500
637 637 241	Agricultural Supplies	\$0	\$0	\$0	\$100	\$0	\$100	\$100
637 637 244	Uniforms	\$349	\$278	\$128	\$500	\$177	\$500	\$500
637 637 247	Small Tools & Hardware	\$0	\$110	\$280	\$250	\$385	\$400	\$250
637 637 265	Travel and Learning	\$0	\$0	\$0	\$500	\$0	\$500	\$500
637 637 271	Telephone	\$1,085	\$1,060	\$1,169	\$1,200	\$324	\$1,200	\$1,200
637 637 272	Electricity	\$7,931	\$7,776	\$8,142	\$9,000	\$3,420	\$9,000	\$9,000
637 637 273	Fuel - Heating	\$11,595	\$15,655	\$20,141	\$34,000	\$13,551	\$34,000	\$34,000
637 637 274	Water Service	\$2,190	\$2,216	\$2,681	\$2,500	\$1,000	\$2,800	\$3,000
637 637 275	Sewer Service	\$827	\$875	\$1,288	\$1,300	\$738	\$1,500	\$1,700
637 637 276	Landfill	\$277	\$283	\$307	\$300	\$71	\$400	\$400
637 637 291	Depreciation	\$207,662	\$213,122	\$185,922	\$194,196	\$82,729	\$194,196	\$194,196
	<b>Subtotal Other Current Expenditures</b>	<b>\$1,289,060</b>	<b>\$1,362,092</b>	<b>\$1,369,398</b>	<b>\$1,492,699</b>	<b>\$557,989</b>	<b>\$1,493,985</b>	<b>\$1,496,232</b>
	<b>Total Operating Expenses</b>	<b>\$1,583,347</b>	<b>\$1,699,616</b>	<b>\$1,752,275</b>	<b>\$1,905,998</b>	<b>\$750,761</b>	<b>\$1,907,284</b>	<b>\$1,934,200</b>

**City of Yankton**  
**Adopted 2024 Budget**

**Fund: Solid Waste Disposal and Recycling      Function: Capital      Activity: Joint Powers**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Revenues:							
	Net Income(Loss)	(\$78,595)	(\$76,665)	\$13,898	(\$498,798)	(\$40,495)	(\$493,854)	(\$527,000)
	Depreciation	\$207,662	\$213,122	\$185,922	\$194,196	\$82,729	\$194,196	\$194,196
	Equity Transfer from Vermillion	\$0	\$0	\$600,000	\$0	\$0	\$0	\$0
	Beginning Balance	\$65,946	(\$143,204)	(\$103,931)	\$65,946	\$192,167	\$192,167	(\$501,467)
	<b>Total Funds Available</b>	<b>\$195,013</b>	<b>(\$6,747)</b>	<b>\$695,889</b>	<b>(\$238,656)</b>	<b>\$234,401</b>	<b>(\$107,491)</b>	<b>(\$834,271)</b>
	Application of Funds Available:							
	Equity Transfer to Vermillion	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$346,291	\$164,542	\$503,314	\$327,975	\$205,949	\$393,976	\$539,976
	<b>Total Applied</b>	<b>\$346,291</b>	<b>\$164,542</b>	<b>\$503,314</b>	<b>\$327,975</b>	<b>\$205,949</b>	<b>\$393,976</b>	<b>\$539,976</b>
	Due From / Due To Account Adjustment	\$8,074	\$67,358	(\$408)	\$0	\$0	\$0	\$0
	<b>Ending Balance</b>	<b>(\$143,204)</b>	<b>(\$103,931)</b>	<b>\$192,167</b>	<b>(\$566,631)</b>	<b>\$28,452</b>	<b>(\$501,467)</b>	<b>(\$1,374,247)</b>



**City of Yankton**  
**Adopted 2024 Budget**

**Fund: Solid Waste Disposal and Recycling    Function: Capital    Activity: Joint Powers**

ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
637 637 350	Transfer Station Equipment	\$273,424	\$84,165	\$430,338	\$170,000	\$169,461	\$170,000	\$380,000
637 637 390	Trench Excavation / Closure	\$0	\$0	\$0	\$74,000	\$0	\$25,000	\$74,000
637 637 301	Capital Repairs & Maintenance	\$0	\$0	\$0	\$11,000	\$0	\$126,000	\$13,000
637 637 411	Scale Interest	\$10,784	\$9,230	\$7,763	\$6,122	\$3,269	\$6,123	\$6,123
637 637 441	Scale Principal	\$62,083	\$63,614	\$65,213	\$66,853	\$33,219	\$66,853	\$66,853
637 637 586	Loss on Disp of Assets	\$0	\$7,533	\$0	\$0	\$0	\$0	\$0
	<b>Total Capital Outlay</b>	<b>\$346,291</b>	<b>\$164,542</b>	<b>\$503,314</b>	<b>\$327,975</b>	<b>\$205,949</b>	<b>\$393,976</b>	<b>\$539,976</b>

**FOX RUN GOLF COURSE**  
**ACCOUNT #641**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

The mission of the division is to enhance the quality of life for the citizens of Yankton and the surrounding area by providing a well-maintained and well-operated 18-hole golf course, clubhouse, pro shop, and practice range; as well as promoting events and tournaments, to serve a population with varied characteristics, interests, and needs.

**City of Yankton**  
Adopted 2024 Budget

Fund: <b>Golf Course</b>		Function: <b>Operations</b>				Activity: <b>Park &amp; Recreation</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Operating Revenues	\$96,400	\$96,650	\$150,000	\$96,650	\$0	\$96,650	\$96,650
	Operating Expenses:							
	Personnel Services	\$0	(\$618)	(\$618)	\$0	\$0	\$0	\$0
	Insurance	\$6,408	\$6,891	\$7,674	\$9,517	\$9,507	\$9,517	\$10,469
	Professional Services	\$0	\$53	\$0	\$0	\$0	\$0	\$0
	Publishing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Repairs & Maintenance	\$2,948	\$0	\$23,898	\$0	\$94,703	\$94,703	\$0
	Supplies & Materials	\$44,936	\$44,686	\$44,686	\$45,000	\$35,086	\$35,086	\$0
	Travel & Conference	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Utilities	\$433	\$129	\$129	\$240	\$629	\$240	\$240
	Billing & Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Depreciation	\$91,847	\$88,123	\$80,123	\$75,946	\$31,737	\$75,946	\$75,946
	<b>Total Operating Expenses</b>	<b>\$146,572</b>	<b>\$139,264</b>	<b>\$155,892</b>	<b>\$130,703</b>	<b>\$171,662</b>	<b>\$215,492</b>	<b>\$86,655</b>
	<b>Net Operating Income(Loss)</b>	<b>(\$50,172)</b>	<b>(\$42,614)</b>	<b>(\$5,892)</b>	<b>(\$34,053)</b>	<b>(\$171,662)</b>	<b>(\$118,842)</b>	<b>\$9,995</b>
	Non-Operating Revenue(Expense)							
	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Miscellaneous	\$40,601	\$40,000	\$63,587	\$1	\$1	\$60,001	\$60,001
	Gain on disposition of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Nonoperating Income</b>	<b>\$40,601</b>	<b>\$40,000</b>	<b>\$63,587</b>	<b>\$1</b>	<b>\$1</b>	<b>\$60,001</b>	<b>\$60,001</b>
	<b>Net Income (loss)</b>	<b>(\$9,571)</b>	<b>(\$2,614)</b>	<b>\$57,695</b>	<b>(\$34,052)</b>	<b>(\$171,661)</b>	<b>(\$58,841)</b>	<b>\$69,996</b>

**City of Yankton**  
Adopted 2024 Budget

Fund: <b>Golf Course</b>		Estimated Revenue				Activity: <b>Parks &amp; Recreation</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
641 3615	Miscellaneous Reimbursements (Great Life)	\$40,601	\$40,000	\$40,159	\$1	\$1	\$1	\$1
641 3616	Great Life Capital Reimbursements	\$13,707	\$0	\$0	\$60,000	\$0	\$60,000	\$60,000
641 3640	Compensation Loss & Damage	\$0	\$0	\$23,428	\$0	\$0	\$0	\$0
	<b>Total Nonoperating Revenue</b>	<b>\$54,308</b>	<b>\$40,000</b>	<b>\$63,587</b>	<b>\$60,001</b>	<b>\$1</b>	<b>\$60,001</b>	<b>\$60,001</b>
641 3766	Merchandise	(\$250)	\$0	\$0	\$0	\$0	\$0	\$0
641 3910	Transfer from General Fund	\$96,650	\$96,650	\$150,000	\$96,650	\$0	\$96,650	\$96,650
	<b>Total Operating Revenue</b>	<b>\$96,400</b>	<b>\$96,650</b>	<b>\$150,000</b>	<b>\$96,650</b>	<b>\$0</b>	<b>\$96,650</b>	<b>\$96,650</b>
	<b>Total Revenues</b>	<b>\$150,708</b>	<b>\$136,650</b>	<b>\$213,587</b>	<b>\$156,651</b>	<b>\$1</b>	<b>\$156,651</b>	<b>\$156,651</b>

**City of Yankton**  
**Adopted 2024 Budget**

Fund: <b>Golf Course</b>		Operating Expenses				Activity: <b>Parks &amp; Recreation</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
641 641 131	Worker's Comp	\$0	(\$618)	(\$618)	\$0	\$0	\$0	\$0
	Subtotal Personnel Services	\$0	(\$618)	(\$618)	\$0	\$0	\$0	\$0
641 641 201	Insurance	\$6,408	\$6,891	\$7,674	\$9,517	\$9,507	\$9,517	\$10,469
641 641 211	Advertising	\$0	\$53	\$0	\$0	\$0	\$0	\$0
641 641 221	Repairs & Maint.-Equipment	\$2,948	\$0	\$0	\$0	\$0	\$0	\$0
641 641 223	Repairs & Maint.-Buildings	\$0	\$0	\$23,898	\$0	\$94,703	\$94,703	\$0
641 641 271	Telephone	\$304	\$0	\$0	\$0	\$0	\$0	\$0
641 641 272	Electricity	\$129	\$129	\$129	\$240	\$629	\$240	\$240

**City of Yankton**  
**Adopted 2024 Budget**

Fund: <b>Golf Course</b>		Operating Expenses				Activity: <b>Parks &amp; Recreation</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
641 641 275	Sewer Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
641 641 291	Depreciation	\$91,847	\$88,123	\$80,123	\$75,946	\$31,737	\$75,946	\$75,946
	Subtotal Other Current Expenditures	\$101,636	\$95,196	\$111,824	\$85,703	\$136,576	\$180,406	\$86,655
641 641 746	Golf Car Rental	\$44,686	\$44,686	\$44,686	\$45,000	\$35,086	\$35,086	\$0
	Subtotal Resale Expenditures	\$44,936	\$44,686	\$44,686	\$45,000	\$35,086	\$35,086	\$0
	Total Operating Expenditures	\$146,572	\$139,264	\$155,892	\$130,703	\$171,662	\$215,492	\$86,655

**City of Yankton**  
Adopted 2024 Budget

Fund: <b>Golf Course</b>		Function: <b>Improvement &amp; Extensions</b>				Activity: <b>Parks &amp; Recreation</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Revenues:							
	Net Gain(Loss)	(\$9,571)	(\$2,614)	\$57,695	(\$34,052)	(\$171,661)	(\$58,841)	\$69,996
	Depreciation	\$91,847	\$88,123	\$80,123	\$75,946	\$31,737	\$75,946	\$75,946
	Beginning Balance	\$30,931	\$50,109	\$120,220	\$179,579	\$28,723	\$28,723	(\$74,172)
	<b>Total Funds Available</b>	<b>\$113,207</b>	<b>\$135,618</b>	<b>\$258,038</b>	<b>\$221,473</b>	<b>(\$111,201)</b>	<b>\$45,828</b>	<b>\$71,770</b>
	Application of Funds Available							
	Equipment	\$84,332	\$0	\$229,205	\$65,000	\$0	\$120,000	\$110,000
	Course Improvements	\$0	\$0	\$0	\$55,000	\$7,174	\$0	\$10,000
	Reserve for Future Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Advance to Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Applied</b>	<b>\$84,332</b>	<b>\$0</b>	<b>\$229,205</b>	<b>\$120,000</b>	<b>\$7,174</b>	<b>\$120,000</b>	<b>\$120,000</b>
	Due to / Due From	\$21,234	(\$15,398)	(\$110)	\$0	\$0	\$0	\$0
	<b>Ending Balance</b>	<b>\$50,109</b>	<b>\$120,220</b>	<b>\$28,723</b>	<b>\$101,473</b>	<b>(\$118,375)</b>	<b>(\$74,172)</b>	<b>(\$48,230)</b>

**City of Yankton**  
**Adopted 2024 Budget**

Fund: <b>Golf Course</b>		Function: <b>Improvement &amp; Extension</b>				Activity: <b>Parks &amp; Recreation</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
641 641 411	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Interest & Fiscal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Nonoperating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
641 641 320	Building & Structures	\$0	\$0	\$0	\$55,000	\$7,174	\$0	\$10,000
641 641 350	Course Equipment	\$84,332	\$0	\$229,205	\$65,000	\$0	\$120,000	\$110,000
	Total Capital Expenditures	\$84,332	\$0	\$229,205	\$120,000	\$7,174	\$120,000	\$120,000



**CENTRAL GARAGE  
ACCOUNT #801**

**PURPOSE OF THIS DEPARTMENT:** Why does this department exist?

Provide quick and effective customer service response for the proper maintenance of the City's fleet of vehicles and mobile equipment.

**DEPARTMENT PERSONNEL:** 1 Fleet Supervisor and 1 Fleet Mechanic.

**City of Yankton**  
**Adopted 2024 Budget**

<b>Fund: Central Garage</b>		<b>Estimated Revenue</b>				<b>Activity: Public Works Department</b>		
<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 ADOPTED</b>	<b>2023 Y.T.D.</b>	<b>2023 ESTIMATED</b>	<b>2024 ADOPTED</b>
801 3615	Misc Reimbursements	\$0	\$0	\$585	\$0	\$1,050	\$0	\$0
801 3650	Central Garage Billings - City	\$595,142	\$782,648	\$625,224	\$1,082,735	\$327,762	\$1,082,735	\$1,117,190
801 3651	Central Garage Billings - Other	\$28,078	\$40,474	\$51,992	\$45,000	\$14,629	\$45,000	\$45,000
801 3652	Central Garage Billings - Yanton Trans	\$29,838	\$53,761	\$76,837	\$55,000	\$27,062	\$55,000	\$55,000
	<b>Total Revenue</b>	<b>\$653,058</b>	<b>\$876,883</b>	<b>\$754,638</b>	<b>\$1,182,735</b>	<b>\$370,503</b>	<b>\$1,182,735</b>	<b>\$1,217,190</b>



**City of Yankton**  
Adopted 2024 Budget

Fund: <b>Central Garage</b>		Function: <b>Improvement &amp; Extensions</b>				Activity: <b>Public Works</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
	Revenues:							
	Net Gain(Loss)	\$65,665	\$21,015	(\$219,246)	\$123,500	(\$99,834)	\$41,147	\$63,000
	Depreciation	\$25,364	\$31,682	\$24,575	\$22,044	\$12,988	\$22,044	\$22,044
	Beginning Balance	\$241,348	\$269,891	\$258,673	\$49,360	\$44,867	\$44,867	(\$15,442)
	<b>Total Funds Available</b>	<b>\$332,377</b>	<b>\$322,588</b>	<b>\$64,002</b>	<b>\$194,904</b>	<b>(\$41,979)</b>	<b>\$108,058</b>	<b>\$69,602</b>
	Application of Funds Available							
	Loss on Disposition of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$62,486	\$57,950	\$19,135	\$123,500	\$37,875	\$123,500	\$63,000
	Building & Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Applied</b>	<b>\$62,486</b>	<b>\$57,950</b>	<b>\$19,135</b>	<b>\$123,500</b>	<b>\$37,875</b>	<b>\$123,500</b>	<b>\$63,000</b>
	<b>Ending Balance</b>	<b>\$269,891</b>	<b>\$258,673</b>	<b>\$44,867</b>	<b>\$71,404</b>	<b>(\$79,854)</b>	<b>(\$15,442)</b>	<b>\$6,602</b>

**City of Yankton**  
**Adopted 2024 Budget**

Fund: <b>Central Garage</b>		Function: <b>Improvement &amp; Extension</b>				Activity: <b>Public Works</b>		
ACCOUNT NO.	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 Y.T.D.	2023 ESTIMATED	2024 ADOPTED
801 801 580	Loss on Disposition of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Nonoperating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
801 801 350	Equipment	\$62,486	\$57,950	\$19,135	\$123,500	\$37,875	\$123,500	\$63,000
	Total Capital Expenditures	\$62,486	\$57,950	\$19,135	\$123,500	\$37,875	\$123,500	\$63,000

CITY OF YANKTON

FIVE YEAR CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2023 – 2027

City of  
Yankton  
GIS  
Click For Map

City of SOUTH DAKOTA  
**Yankton**  
Ideas flow here





# CITY OF YANKTON



## FIVE YEAR CAPITAL IMPROVEMENT PLAN

### FISCAL YEARS 2023 – 2027

#### INTRODUCTION

The Fiscal Year 2023-2027 Capital Improvement Plan (CIP) is an update of the City’s annual capital improvement planning process. The five-year plan provides a schedule for capital projects and identifies funding sources.

The CIP is vital to the City of Yankton. It is a plan for physical improvements to public facilities / infrastructure and the purchase of capital equipment. The plan additionally has a positive economic impact on the local economy. The City Commission has recognized the importance of this planning process and annually engages in the preparation, review and adoption of the Capital Improvement Plan. Public meetings are held annually to review the five-year plan.

The five-year CIP is revised annually to include new projects, reflect changes in priorities and to extend the plan an additional year. The first year of the plan is the current year and is adjusted throughout the year as needs dictate or when changes are made to existing approved projects.

#### Legend

-  **100 Series – General Fund**
-  **200 Series – Special Revenues**
-  **500 Series – Capital Projects**
-  **600 Series – Enterprise Fund**
-  **800 series – Internal Services**

-  **Recent Changes to the Plan – Increases or Funding Changes**
-  **Recent Changes to the Plan – Decreases**

**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
<b>CITY MANAGER'S OFFICE</b> 101.102.xxx	OFFICE FURNITURE / EQUIPMENT	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
	TOTAL	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
	GENERAL	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
<b>FINANCE</b> 101.104.xxx	OFFICE FURNITURE / EQUIPMENT	\$1,000	\$12,000	\$1,000	\$1,000	\$1,000	\$16,000
	TOTAL	\$1,000	\$12,000	\$1,000	\$1,000	\$1,000	\$16,000
	GENERAL	\$1,000	\$12,000	\$1,000	\$1,000	\$1,000	\$16,000
<b>INFORMATION SERVICES</b> 101.105.xxx	SERVER & COMPUTER EQUIPMENT	\$126,469	\$30,000	\$30,000	\$30,000	\$30,000	\$246,469
	AS400 FINANCIAL SYSTEM CONVERSION	\$0	\$0	\$0	\$0	\$200,000	\$200,000
	OFFICE FURNITURE / EQUIPMENT	\$6,000	\$1,000	\$1,000	\$1,000	\$1,000	\$10,000
	PLOTTER / PRINTER REPLACEMENT	\$3,000	\$2,000	\$2,000	\$2,000	\$2,000	\$11,000
	TECHNOLOGY EQUIPMENT	\$13,500	\$1,000	\$1,000	\$1,000	\$1,000	\$17,500
	DIGITAL CAMERA	\$1,000	\$0	\$0	\$0	\$1,000	\$2,000
	UNMANED AERIAL SYSTEM (UAS)	\$5,000	\$0	\$0	\$0	\$5,000	\$10,000
	SOFTWARE UPGRADE / MAINTENANCE	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000
	TOTAL	\$157,969	\$37,000	\$37,000	\$37,000	\$243,000	\$511,969
	GENERAL	\$157,969	\$37,000	\$37,000	\$37,000	\$243,000	\$511,969
<b>COMMUNITY DEVELOPMENT</b> 101.106.xxx	VEHICLE REPLACEMENT	\$0	\$0	\$40,000	\$0	\$0	\$40,000
	OFFICE FURNITURE / EQUIPMENT	\$1,000	\$0	\$1,000	\$0	\$1,000	\$3,000
	COMPREHENSIVE PLAN	\$70,000	\$80,000	\$0	\$0	\$0	\$150,000
	TOTAL	\$71,000	\$80,000	\$41,000	\$0	\$1,000	\$193,000
	GENERAL	\$71,000	\$80,000	\$41,000	\$0	\$1,000	\$193,000



**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
<b>HUMAN RESOURCES</b> 101.107.xxx	OFFICE FURNITURE / EQUIPMENT	\$1,000	\$0	\$1,000	\$0	\$1,000	\$3,000
	TOTAL	\$1,000	\$0	\$1,000	\$0	\$1,000	\$3,000
	GENERAL	\$1,000	\$0	\$1,000	\$0	\$1,000	\$3,000
<b>POLICE</b> 101.111.xxx	VEHICLE REPLACEMENTS	\$180,000	\$130,000	\$130,000	\$130,000	\$130,000	\$700,000
	PROTECTIVE VESTS	\$11,155	\$11,500	\$7,000	\$7,000	\$7,000	\$43,655
	K-9 DOG UNIT	\$2,000	\$2,000	\$2,000	\$15,000	\$0	\$21,000
	SPECIAL RESPONSE TEAM EQUIPMENT	\$15,300	\$7,000	\$7,000	\$7,000	\$7,000	\$43,300
	TASERS	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$37,500
	VIDEO CAMERA AND RECORDER-PATROL CARS	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000
	RADIOS	\$90,000	\$0	\$0	\$0	\$0	\$90,000
	PORTABLE RADIOS	\$12,000	\$6,000	\$6,000	\$6,000	\$6,000	\$36,000
	IN CAR COMPUTERS	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$37,500
	REPLACE RADAR	\$0	\$3,000	\$7,500	\$7,500	\$7,500	\$25,500
	FURNITURE	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000
	BODY CAMERAS	\$4,500	\$34,500	\$4,500	\$4,500	\$4,500	\$52,500
	DRONE	\$0	\$0	\$0	\$30,000	\$0	\$30,000
	BIKE PATROL	\$12,000	\$0	\$0	\$0	\$0	\$12,000
	SIGN	\$0	\$10,000	\$0	\$0	\$0	\$10,000
	CVSA EQUIPMENT	\$0	\$12,000	\$0	\$0	\$0	\$12,000
	EVIDENCE ROOM CAMERAS	\$0	\$18,000	\$0	\$0	\$0	\$18,000
	TRUNARC	\$0	\$0	\$30,000	\$0	\$0	\$30,000
	WEAPONS	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$20,000
	TOTAL	\$354,955	\$262,000	\$222,000	\$235,000	\$190,000	\$1,263,955
	GENERAL	\$354,955	\$262,000	\$222,000	\$235,000	\$190,000	\$1,263,955
	TOTAL	\$354,955	\$262,000	\$222,000	\$235,000	\$190,000	\$1,263,955

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**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
<b>FIRE</b>	2ND STATION DEBT SERVICE	\$168,760	\$168,760	\$168,760	\$168,760	\$168,760	\$843,800
<b>101.114.xxx</b>	2ND STATION - OTHER DEBT SERVICE	\$1,425	\$1,425	\$1,425	\$1,425	\$1,425	\$7,125
	CYCLICAL REPLACEMENT OF PERSONAL PROTECTIVE EQUIPMENT	\$20,000	\$35,000	\$35,000	\$30,000	\$30,000	\$150,000
	CYCLICAL REPLACEMENT OF FIRE HOSE/NOZZLES/WATER EQUIPMENT	\$2,500	\$14,000	\$34,000	\$14,000	\$14,000	\$78,500
	CYCLICAL REPLACEMENT OF PAGERS	\$0	\$0	\$1,000	\$1,000	\$1,000	\$3,000
	FIRE GRANT EQUIPMENT (95/5 or 90/10)	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000
	REPLACE SCBA RADIOS (2019 - 36 x \$1,000)	\$0	\$120,000	\$0	\$0	\$0	\$120,000
	PAINT INTERIOR FIRE STATION #1	\$0	\$0	\$0	\$30,000	\$0	\$30,000
	GENERATOR REPLACEMENT (STATION 2)	\$48,000	\$0	\$0	\$0	\$0	\$48,000
	REPLACE PICKUP (2015)	\$55,000	\$0	\$0	\$0	\$0	\$55,000
	REPLACE STATE RADIOS	\$75,000	\$0	\$0	\$0	\$0	\$75,000
	INSTALL OUTDOOR SHELTER - STATION #2	\$10,000	\$0	\$0	\$0	\$0	\$10,000
	REMODEL KITCHEN	\$0	\$0	\$60,000	\$0	\$0	\$60,000
	REPLACE ENGINE #1	\$0	\$0	\$850,000	\$0	\$0	\$850,000
	APPARATUS TECHNOLOY UPGRADES	\$0	\$4,000	\$4,000	\$4,000	\$0	\$12,000
	THERMAL IMAGING CAMERA UPDATES	\$0	\$6,000	\$3,000	\$6,000	\$3,000	\$18,000
	<b>TOTAL</b>	<b>\$380,685</b>	<b>\$449,185</b>	<b>\$1,257,185</b>	<b>\$355,185</b>	<b>\$318,185</b>	<b>\$2,760,425</b>
	GENERAL	\$190,453	\$163,953	\$971,953	\$69,953	\$32,953	\$1,429,265
	FIRE STATION OPT-OUT	\$190,232	\$190,232	\$190,232	\$190,232	\$190,232	\$951,160
	GRANT FUNDS	\$0	\$95,000	\$95,000	\$95,000	\$95,000	\$380,000
	<b>TOTAL</b>	<b>\$380,685</b>	<b>\$449,185</b>	<b>\$1,257,185</b>	<b>\$355,185</b>	<b>\$318,185</b>	<b>\$2,760,425</b>
<b>CIVIL DEFENSE</b>	23rd STREET - TRANSFER STATION	\$0	\$0	\$0	\$0	\$0	\$0
<b>101.115.xxx</b>	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	GENERAL	\$0	\$0	\$0	\$0	\$0	\$0

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**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
<b>ENGINEERING</b>	ELECTRONIC RECORDS STORAGE	\$0	\$0	\$15,000	\$0	\$0	\$15,000
101.122.xxx	FURNITURE & OFFICE EQUIPMENT	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
	TOTAL	\$1,000	\$1,000	\$16,000	\$1,000	\$1,000	\$20,000
	GENERAL	\$1,000	\$1,000	\$16,000	\$1,000	\$1,000	\$20,000
<b>STREETS</b>	REPLACE TRUCKS	\$190,000	\$440,000	\$0	\$225,000	\$230,000	\$1,085,000
101.123.xxx	ONE TON TRUCK REPLACEMENT	\$60,000	\$0	\$0	\$85,000	\$0	\$145,000
	REPLACE PICKUP	\$40,000	\$0	\$50,000	\$0	\$45,000	\$135,000
	ASHPALT STORAGE TANK	\$0	\$0	\$0	\$0	\$90,000	\$90,000
	TRAFFIC CONTROL	\$15,000	\$0	\$15,000	\$0	\$20,000	\$50,000
	RADIOS	\$50,000	\$0	\$0	\$0	\$0	\$50,000
	CUTOFF SAW & BLOWER	\$5,000	\$0	\$5,000	\$0	\$5,000	\$15,000
	TRAILER MOUNTED POWER WASHER	\$0	\$21,000	\$0	\$0	\$0	\$21,000
	MOTOR GRADER	\$0	\$0	\$350,000	\$0	\$0	\$350,000
	REPLACE LOADER	\$225,000	\$0	\$235,000	\$0	\$0	\$460,000
	REPLACE STREET SWEEPER	\$0	\$0	\$350,000	\$0	\$0	\$350,000
	BACKHOE ATTACHMENT (25%w/25%ww/50%g)	\$0	\$20,000	\$0	\$0	\$0	\$20,000
	ASPHALT HOT BOX	\$0	\$0	\$0	\$0	\$0	\$0
	EQUIPMENT TRAILER	\$20,000	\$0	\$0	\$0	\$0	\$20,000
	SKID STEER BACKHOE	\$15,000	\$0	\$0	\$0	\$0	\$15,000
	CONCRETE TRUSS SCREED	\$17,000	\$0	\$0	\$0	\$0	\$17,000
	PLATE PACKER	\$4,000	\$0	\$0	\$0	\$0	\$4,000
	LOWBOY TRAILER	\$0	\$0	\$0	\$85,000	\$0	\$85,000
	REPLACE PAVER	\$0	\$0	\$0	\$500,000	\$0	\$500,000
	REPLACE ROLLER	\$0	\$0	\$0	\$0	\$100,000	\$100,000
	STREET SHOP / CENTRAL GARAGE / FUELING SITE (ALSO CENTRAL GARAGE)	\$0	\$0	\$0	\$0	\$9,000,000	\$9,000,000
	BUILDING UPGRADE	\$215,000	\$0	\$45,000	\$0	\$20,000	\$280,000
	REPLACE QUONSET	\$0	\$0	\$0	\$180,000	\$0	\$180,000
	ASPHALT PLANT REHAB	\$0	\$50,000	\$0	\$0	\$0	\$50,000
	REPLACE SNOW PLOWS	\$15,000	\$15,000	\$18,000	\$16,000	\$16,000	\$80,000
	SNOW BOX	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
	TRUCK UNDERBODY PLOW	\$200,000	\$0	\$0	\$0	\$0	\$200,000
	REPLACE SANDER	\$0	\$0	\$22,000	\$0	\$0	\$22,000
	SANDER STORAGE RACK	\$30,000	\$0	\$0	\$0	\$0	\$30,000
	LOAN TO TID #12 - MEAD - 33RD STREET (20 YEARS @ 2%)	\$281,624	\$0	\$0	\$0	\$0	\$281,624
	ACTIVE TRANSPORTATION PLAN PROJECTS	\$13,376	\$85,000	\$85,000	\$85,000	\$85,000	\$353,376
	TOTAL	\$1,411,000	\$646,000	\$1,190,000	\$1,191,000	\$9,626,000	\$14,064,000
	GENERAL	\$1,411,000	\$646,000	\$1,190,000	\$1,191,000	\$9,626,000	\$14,064,000
	TOTAL	\$1,411,000	\$646,000	\$1,190,000	\$1,191,000	\$9,626,000	\$14,064,000

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**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
<b>CITY HALL</b>						
101.125.xxx						
LAWN CARE EQUIPMENT AND LANDSCAPING	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
WINDOW REPLACEMENT	\$0	\$0	\$0	\$150,000	\$150,000	\$300,000
ELECTRICAL WIRING / DATA WIRING	\$136,227	\$60,000	\$0	\$0	\$0	\$196,227
HEATING SYSTEM CONTROLS	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
BUILDING REMODEL / ELECTRICAL / LIGHTING	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000
REPLACE SANITARY SEWER SERVICE	\$0	\$0	\$35,000	\$0	\$0	\$35,000
TOTAL	\$142,227	\$166,000	\$141,000	\$256,000	\$256,000	\$961,227
GENERAL	\$142,227	\$166,000	\$141,000	\$256,000	\$256,000	\$961,227
TOTAL	\$142,227	\$166,000	\$141,000	\$256,000	\$256,000	\$961,227
<b>TRAFFIC CONTROL</b>						
101.126.xxx						
NEW STREET LIGHTS / DETECTOR LOOPS & CIRCUITS	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
SCHOOL CROSSINGS	\$19,244	\$3,000	\$3,000	\$3,000	\$3,000	\$31,244
STREET LIGHTING REPLACEMENT	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000
DOT TRAFFIC SIGNAL UPGRADE - CITY COST?????	\$0	\$0	\$0	\$0	\$0	\$0
SIGNAL SYSTEM UPGRADES / REPLACEMENT	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
TOTAL	\$61,244	\$45,000	\$45,000	\$45,000	\$45,000	\$241,244
GENERAL	\$61,244	\$45,000	\$45,000	\$45,000	\$45,000	\$241,244

**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
AIRPORT - 127 101.127.xxx	REPLACE FLOOR COVERINGS	\$5,000	\$5,000	\$0	\$0	\$0	\$10,000
	NEW FUELING SYSTEM	\$0	\$0	\$90,000	\$0	\$0	\$90,000
	SIGNAGE & RUNWAY APPURTENANCES	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
	TERMINAL BUILDING & FUEL EQUIPMENT REPLACEMENT	\$2,000	\$0	\$0	\$0	\$0	\$2,000
	PAVEMENT REPAIR	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
	FURNITURE REPLACEMENT	\$1,000	\$0	\$1,000	\$0	\$0	\$2,000
	LANDSCAPING	\$2,000	\$0	\$2,000	\$0	\$0	\$4,000
	UTILITY VEHICLE RADIO	\$1,500	\$0	\$0	\$0	\$0	\$1,500
	LL FUEL TRUCK	\$0	\$0	\$145,000	\$0	\$0	\$145,000
	VEHICLE REPLACEMENT	\$36,259	\$0	\$0	\$0	\$0	\$36,259
	OUTFRONT MOWER	\$0	\$30,000	\$30,000	\$0	\$0	\$60,000
	ROOF MAINTENANCE	\$5,000	\$0	\$0	\$5,000	\$0	\$10,000
	SECURITY SYSTEM	\$2,000	\$0	\$0	\$0	\$0	\$2,000
	TERMINAL AREA LAWN IRRIGATION	\$12,000	\$0	\$0	\$0	\$0	\$12,000
	AIRPLANE	\$0	\$0	\$0	\$0	\$0	\$0
	LOADER BLADE	\$0	\$0	\$30,000	\$0	\$0	\$30,000
	TERMINAL WINDOW REPLACEMENT	\$0	\$0	\$0	\$50,000	\$0	\$50,000
	TERMINAL HVAC	\$0	\$0	\$35,000	\$0	\$0	\$35,000
	OVERHEAD DOOR REPLACEMENT	\$0	\$0	\$26,000	\$20,000	\$0	\$46,000
	BARREL HANGER REPAIR	\$0	\$0	\$0	\$15,000	\$0	\$15,000
	<b>SUBTOTAL</b>		\$76,759	\$45,000	\$369,000	\$100,000	\$10,000
	<b>Federal Grant Funding Ratio</b>	<b>90/6.5/3.5</b>	<b>90/6.5/3.5</b>	<b>90/6.5/3.5</b>	<b>90/6.5/3.5</b>	<b>90/6.5/3.5</b>	
502.511.xxx	RECONSTRUCT GA TERMINAL APRON (6.5% CITY / 3.5% STATE) 502.511.xxx	\$0	\$80,000	\$1,400,000	\$0	\$0	\$1,480,000
	NEW T-HANGAR (100% PRIVATE)	\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000
	DESIGN / REHABILITATE RUNWAY 13-31 (6.5% CITY, 3.5% STATE)	\$0	\$0	\$0	\$60,000	\$550,000	\$610,000
	RUNWAY 2-20 ASPHALT SEAL COAT/ CRACK SEAL (5% CITY, 5% STATE)	\$0	\$0	\$0	\$41,000	\$0	\$41,000
	DESIGN / CONSTRUCT NORTH TAXIWAY & ACCESS RD (6.5% CITY, 3.5% STATE)	\$1,250,000	\$0	\$0	\$0	\$0	\$1,250,000
	ADDITIONAL CORP (100% CITY)	\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000
	<b>SUBTOTAL</b>	\$1,250,000	\$80,000	\$1,400,000	\$2,101,000	\$550,000	\$5,381,000
	<b>TOTAL</b>	\$1,326,759	\$125,000	\$1,769,000	\$2,201,000	\$560,000	\$5,981,759
	GENERAL	\$158,009	\$50,200	\$460,000	\$106,565	\$45,750	\$820,524
	AMOUNT TO BE PROVIDED	\$0	\$0	\$0	\$2,000,000	\$0	\$2,000,000
	FEDERAL FUNDS	\$1,125,000	\$72,000	\$1,260,000	\$90,900	\$495,000	\$3,042,900
	STATE FUNDS	\$43,750	\$2,800	\$49,000	\$3,535	\$19,250	\$118,335
	<b>TOTAL</b>	\$1,326,759	\$125,000	\$1,769,000	\$2,201,000	\$560,000	\$5,981,759

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**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
<b>SENIOR CITIZENS CENTER - 141</b> 101.141.xxx	CONCRETE REPLACEMENT	\$0	\$2,000	\$1,000	\$1,000	\$1,000	\$5,000
	FLOORING	\$3,000	\$0	\$3,000	\$0	\$3,000	\$9,000
	WINDOW REPLACEMENT	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
	CEILING TILE	\$300	\$300	\$300	\$300	\$300	\$1,500
	LANDSCAPING	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
	TABLES / CHAIRS	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
	ROOFTOP AC UNIT	\$0	\$0	\$12,500	\$0	\$12,500	\$25,000
	NEW ADDITION	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
	PARKING LOT CONCRETE RECONSTRUCTION	\$0	\$0	\$300,000	\$0	\$200,000	\$500,000
	ROOF REPAIR	\$0	\$0	\$5,000	\$0	\$0	\$5,000
	TOTAL	\$6,300	\$5,300	\$324,800	\$4,300	\$1,219,800	\$1,560,500
	GENERAL	\$3,150	\$2,650	\$162,400	\$2,150	\$109,900	\$280,250
	AMOUNT TO BE PROVIDED	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
	YANKTON COUNTY	\$3,150	\$2,650	\$162,400	\$2,150	\$109,900	\$280,250
	TOTAL	\$6,300	\$5,300	\$324,800	\$4,300	\$1,219,800	\$1,560,500
	<b>LIBRARY - 142</b> 101.142.xxx	AUDIO VISUAL MATERIALS	\$10,000	\$10,500	\$13,500	\$13,500	\$13,500
NEW BOOKS		\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$265,000
LIBRARY ROOF		\$225,000	\$2,000	\$2,000	\$2,000	\$2,000	\$233,000
SECURITY CAMERAS		\$0	\$0	\$2,700	\$0	\$0	\$2,700
CHARGING STATIONS		\$1,000	\$0	\$0	\$0	\$0	\$1,000
GARBAGE CANS		\$1,400	\$0	\$0	\$0	\$0	\$1,400
BENCHES		\$0	\$0	\$0	\$1,800	\$0	\$1,800
LED LIGHTING		\$0	\$0	\$0	\$40,000	\$0	\$40,000
DURESS ALARM		\$0	\$1	\$0	\$0	\$0	\$1
SMOKE DETECTORS		\$0	\$25,000	\$0	\$0	\$0	\$25,000
ACCESSIBILITY PROJECT (GRANT)		\$20,000	\$0	\$0	\$0	\$0	\$20,000
LAPTOP / HOTSPOT PROJECT (GRANT) - **ESTIMATED**		\$20,000	\$0	\$0	\$0	\$0	\$20,000
TECHNOLOGY GRANT		\$6,000	\$0	\$0	\$0	\$0	\$6,000
NEW LIBRARY		\$0	\$40,000	\$0	\$0	\$12,000,000	\$12,040,000
TOTAL		\$336,400	\$130,501	\$71,200	\$110,300	\$12,068,500	\$12,716,901
GENERAL		\$290,400	\$130,501	\$71,200	\$110,300	\$68,500	\$670,901
AMOUNT TO BE PROVIDED	\$0	\$0	\$0	\$0	\$12,000,000	\$12,000,000	
GRANTS	\$46,000	\$0	\$0	\$0	\$0	\$46,000	
TOTAL	\$336,400	\$130,501	\$71,200	\$110,300	\$12,068,500	\$12,716,901	

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**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL	
<b>PARKS &amp; RECREATION</b> 201.201.xxx	LANDSCAPING (201.201.301)	\$18,000	\$7,000	\$7,000	\$7,000	\$7,000	\$46,000	
	LAWN MOWERS (201.201.350)	\$90,000	\$30,000	\$30,000	\$30,000	\$100,000	\$280,000	
	PLAYGROUND EQUIPMENT (201.201.350)	\$119,000	\$100,000	\$100,000	\$100,000	\$20,000	\$439,000	
	SHOP EQUIPMENT (201.201.350)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000	
	LAWN CARE EQUIPMENT (201.201.350)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000	
	TRUCKS (201.201.350)	\$55,000	\$100,000	\$0	\$0	\$100,000	\$255,000	
	PARK FURNITURE (201.201.350)	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$40,000	
	TRACTOR REPLACEMENT	\$32,000	\$0	\$0	\$0	\$0	\$32,000	
	BALL FIELD GROOMER AND LEVELER	\$50,000	\$0	\$0	\$0	\$0	\$50,000	
	REPLACE UTILITY VEHICLE	\$0	\$35,000	\$0	\$0	\$0	\$35,000	
	AUGER FOR SKID LOADER	\$0	\$0	\$0	\$0	\$5,000	\$5,000	
	BRUSH CHIPPER	\$0	\$0	\$0	\$0	\$25,000	\$25,000	
	TRAILER WITH POWER WASHER	\$0	\$0	\$15,000	\$0	\$0	\$15,000	
	<b>SUBTOTAL (200 SERIES)</b>		\$376,000	\$284,000	\$164,000	\$149,000	\$269,000	\$1,242,000
	503.54x.xxx	TENNIS COURT RESURFACING (503.xxx.xxx)	\$68,000	\$0	\$0	\$0	\$0	\$68,000
MARNE CREEK WEST GREENWAY - PERIMETER TRAIL		\$0	\$0	\$0	\$80,000	\$0	\$80,000	
RIVERSIDE PARK - AMPHITHEATRE RAILINGS (503.544.320)		\$0	\$0	\$0	\$50,000	\$0	\$50,000	
RIVERSIDE PARK - TRAIL REPLACEMENT		\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000	
RIVERSIDE PARK - ARTIFICIAL TURF		\$120,000	\$0	\$0	\$0	\$0	\$120,000	
RIVERSIDE PARK - STADIUM SEATING		\$0	\$0	\$85,000	\$0	\$0	\$85,000	
RIVERSIDE PARK - STADIUM TICKET BOOTH & FAN ENTRANCE		\$0	\$0	\$57,500	\$0	\$0	\$57,500	
RIVERSIDE PARK - BANK ENHANCEMENTS		\$0	\$0	\$0	\$500,000	\$0	\$500,000	
RIVERSIDE PARK - BOAT RAMP LIGHTING		\$0	\$0	\$0	\$50,000	\$0	\$50,000	
RIVERSIDE PARK - ADA FISHING PIER REBUILD		\$0	\$0	\$0	\$0	\$100,000	\$100,000	
BLEACHERS - ALL OUTDOOR 4 SETS PER YEAR TO MEET STANDARDS		\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000	
SIDEWALKS IN PARKS		\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$55,000	
PARK SIGNS		\$15,000	\$5,000	\$5,000	\$5,000	\$5,000	\$35,000	
PARK STORAGE & RESTROOM BUILDINGS - REPLACE DOORS & FRAMES		\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000	
SUMMER WELCOME BANNERS - 32 ON BROADWAY, 10 ON HWY 50		\$4,000	\$10,000	\$10,000	\$10,000	\$10,000	\$44,000	
CHRISTMAS GARLAND & BOWS - 20 POLES @ \$200 / POLE		\$0	\$0	\$50,000	\$0	\$0	\$50,000	
COMMUNITY GARDEN - OPEN AIR SHELTER		\$0	\$0	\$0	\$15,000	\$0	\$15,000	
MEMORIAL PARK - SHINGLE NORTH SHELTER & SOUTH COMFORT STATION		\$0	\$25,000	\$0	\$0	\$0	\$25,000	
MEMORIAL PARK - MOVE SOFTBALL FIELDS / NEW DUGOUTS / FENCING		\$0	\$0	\$20,000	\$0	\$0	\$20,000	
MEMORIAL PARK - RENOVATE BASKETBALL COURT		\$0	\$0	\$0	\$115,000	\$0	\$115,000	
CROCKET PARK - 1/2 BASKETBALL COURT, LANDSCAPING, OPEN AIR SHELTER		\$0	\$20,000	\$0	\$0	\$0	\$20,000	
REMOTE CONTROL AIRPLANE STRIP, RC CAR TRACK		\$0	\$0	\$0	\$20,000	\$0	\$20,000	
SERTOMA PARK - SIDEWALKS, COMFORT STATION TO PARKING / SEATING		\$20,000	\$0	\$0	\$0	\$0	\$20,000	
SERTOMA PARK - UPGRADE BLEACHERS, SHADE STRUCTURES, PAVEMENT		\$0	\$0	\$925,000	\$0	\$0	\$925,000	
SERTOMA PARK - NEW PARKING LOT		\$0	\$0	\$290,000	\$0	\$0	\$290,000	
SERTOMA PARK - BASKETBALL COURT		\$0	\$20,000	\$0	\$0	\$0	\$20,000	
SERTOMA PARK - OPEN AIR SHELTER		\$0	\$0	\$0	\$20,000	\$0	\$20,000	
<b>SERTOMA PARK - ELECTRIC UPGRADE / CONCESSION RENOVATION</b>		<b>\$6,000</b>	<b>\$0</b>	<b>\$423,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$429,000</b>	

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**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
<b>PARKS &amp; RECREATION</b> 201.201.xxx	SERTOMA PARK - SHINGLES, BATHROOM RENOVATIONS	\$25,000	\$0	\$0	\$0	\$0	\$25,000
	WESTIDE PARK - MASTER PLAN PROJECT	\$620,000	\$0	\$0	\$0	\$0	\$620,000
	WESTSIDE PARK - RESTROOM REMODELING	\$0	\$0	\$100,000	\$0	\$0	\$100,000
	WESTIDE PARK -TENNIS COURTS CONVERSION	\$50,000	\$0	\$0	\$0	\$0	\$50,000
	WESTSIDE PARK - MASTER PLAN	\$0	\$0	\$500,000	\$0	\$0	\$500,000
	<b>SUBTOTAL (500 SERIES)</b>	\$945,000	\$197,000	\$2,582,500	\$982,000	\$232,000	\$4,938,500
	TOTAL	\$1,321,000	\$481,000	\$2,746,500	\$1,131,000	\$501,000	\$6,180,500
	GENERAL	\$1,217,000	\$471,000	\$2,686,500	\$1,121,000	\$491,000	\$5,986,500
	AMOUNT TO BE PROVIDED - BBB	\$4,000	\$10,000	\$60,000	\$10,000	\$10,000	\$94,000
	PRIVATE DONATIONS	\$100,000	\$0	\$0	\$0	\$0	\$100,000
GRANTS	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$1,321,000	\$481,000	\$2,746,500	\$1,131,000	\$501,000	\$6,180,500	
<b>HUETHER FAMILY AQUATICS CENTER</b> 202.202.xxx	DEBT SERVICE - PRINCIPAL	\$575,783	\$592,660	\$610,032	\$627,913	\$646,318	\$3,052,706
	DEBT SERVICE - INTEREST	\$358,349	\$341,472	\$324,100	\$306,219	\$287,814	\$1,617,954
	FURNITURE REPLACEMENT	\$0	\$0	\$0	\$5,000	\$5,000	\$10,000
	WATER SLIDE TUBE REPLACEMENT	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$20,000
	5 YEAR QUALIFIED SERVICE TECHNICIANS INSPECTION	\$0	\$0	\$0	\$5,000	\$0	\$5,000
	AUTOMATIC & MANUAL VACUUM	\$0	\$0	\$0	\$20,000	\$0	\$20,000
	LAND DIVIDERS	\$0	\$0	\$0	\$5,000	\$0	\$5,000
	POOL FILTRATION & CIRCULATION PUMPS	\$0	\$0	\$0	\$40,000	\$40,000	\$80,000
	CHEMICAL CONTROLERS & PUMPS	\$0	\$0	\$0	\$15,000	\$15,000	\$30,000
	TOTAL	\$938,132	\$938,132	\$938,132	\$1,028,132	\$998,132	\$4,840,660
GENERAL	\$938,132	\$938,132	\$938,132	\$1,028,132	\$998,132	\$4,840,660	
TOTAL	\$938,132	\$938,132	\$938,132	\$1,028,132	\$998,132	\$4,840,660	
<b>MARNE CREEK</b> 204.204.xxx	LAWN CARE EQUIPMENT	\$26,000	\$1,000	\$1,000	\$1,000	\$1,000	\$30,000
	MAINTENANCE TRAIL CONSTRUCTION	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
	DIRECTIONAL SIGNAGE	\$14,000	\$7,000	\$7,000	\$7,000	\$7,000	\$42,000
	TRUCK	\$0	\$0	\$100,000	\$0	\$0	\$100,000
	TRAIL AMENITIES - BENCHES, TRASH CAN HOLDERS	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$10,000
	ROTARY AREA - SHELTER	\$25,000	\$0	\$0	\$0	\$0	\$25,000
	PUBLIC ASSISTANCE PROJECT	\$5,900,000	\$0	\$0	\$0	\$0	\$5,900,000
	STORM WATER IMPROVEMENT PLAN - ENGINEERING / CONSTRUCTION	\$0	\$0	\$600,000	\$1,000,000	\$1,000,000	\$2,600,000
	23RD TO HWY 50 MITIGATION PROJECT	\$0	\$0	\$0	\$2,500,000	\$0	\$2,500,000
	PEDESTRIAN BRIDGE EAST OF WALNUT	\$0	\$0	\$0	\$300,000	\$0	\$300,000
	BANK STABILIZATION	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
	LAND ACQUISITION	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
	TOTAL	\$6,027,000	\$70,000	\$770,000	\$3,870,000	\$1,070,000	\$11,807,000
	GENERAL	\$67,000	\$10,000	\$110,000	\$310,000	\$10,000	\$507,000
	CAPITAL IMPROVEMENT SALES TAX	\$945,000	\$60,000	\$150,000	\$585,000	\$210,000	\$1,950,000
GRANTS	\$5,015,000	\$0	\$510,000	\$2,975,000	\$850,000	\$9,350,000	
TOTAL	\$6,027,000	\$70,000	\$770,000	\$3,870,000	\$1,070,000	\$11,807,000	

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**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
<b>BRIDGE &amp; STREET FUND</b> 207.221.xxx	PAINT BRIDGES & REPAIR	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
	ROAD MATERIALS	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
	23RD STREET BRIDGE (BIG 50% / 50%)	\$0	\$60,000	\$150,000	\$900,000	\$0	\$1,110,000
	CEDAR STREET BRIDGE (BIG 50% / 50%)	\$187,740	\$250,000	\$2,900,000	\$0	\$0	\$3,337,740
	<b>MERIDIAN BRIDGE REPAIR</b>	<b>\$55,000</b>	\$300,000	\$0	\$0	\$0	\$355,000
	MERIDIAN BRIDGE INSPECTION (2027 DOT UNDERWATER)	\$35,000	\$0	\$0	\$0	\$640,000	\$675,000
	TOTAL	\$347,740	\$680,000	\$3,120,000	\$970,000	\$710,000	\$5,827,740
	ROAD AND BRIDGE FUND	\$21,398	\$21,398	\$21,398	\$21,398	\$21,398	\$106,990
	CAPITAL IMPROVEMENT SALES TAX	\$232,472	\$458,602	\$778,602	\$948,602	\$688,602	\$3,106,880
	BIG AID	\$93,870	\$200,000	\$2,320,000	\$0	\$0	\$2,613,870
TOTAL	\$347,740	\$680,000	\$3,120,000	\$970,000	\$710,000	\$5,827,740	
<b>911 / DISPATCH</b> 208.208.xxx	COMPUTER EQUIPMENT	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$20,000
	RADIO / CONSOLE PROJECT	\$200,000	\$0	\$0	\$0	\$0	\$200,000
	TOTAL	\$204,000	\$4,000	\$4,000	\$4,000	\$4,000	\$220,000
	GENERAL	\$200,000	\$0	\$0	\$0	\$0	\$200,000
	E911 FUNDS	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$20,000
TOTAL	\$204,000	\$4,000	\$4,000	\$4,000	\$4,000	\$220,000	
<b>WATER UTILITY</b> 601.601.xxx & 602.602.xxx	REPLACE PIPE LOCATOR	\$0	\$10,000	\$0	\$0	\$0	\$10,000
	CURB STOP LOCATOR	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$4,000
	PICKUP TRUCKS	\$80,000	\$0	\$0	\$0	\$0	\$80,000
	UTILITY BOX FOR TRUCK	\$25,000	\$0	\$0	\$0	\$0	\$25,000
	BACKHOE ATTACHMENT (25%/w/25%ww/50% <i>s</i> )	\$0	\$10,000	\$0	\$0	\$0	\$10,000
	CONCRETE WATER MAIN SAW W/CART	\$0	\$3,500	\$0	\$0	\$0	\$3,500
	LAB EQUIPMENT	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$14,000
	PUMP UPGRADE	\$20,000	\$0	\$0	\$0	\$0	\$20,000
	PIPE REDUCTION FILTER FEED	\$0	\$25,000	\$0	\$0	\$0	\$25,000
	LADDER WITH CAGE & FALL PROTECTION BOTH BASINS	\$0	\$10,000	\$0	\$0	\$0	\$10,000
	PLANT LIGHTING	\$0	\$10,000	\$0	\$0	\$0	\$10,000
	BOOSTER STATION VFD	\$36,000	\$0	\$0	\$0	\$0	\$36,000
	MIX TRANSMISSION REPLACEMENT	\$0	\$0	\$20,000	\$0	\$0	\$20,000
	PLANT FLOW METERS	\$20,000	\$0	\$0	\$0	\$0	\$20,000
	PRESSURE REDUCING VALVES (5@ <i>\$30,000</i> )	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
	SLAKER LIME	\$0	\$250,000	\$0	\$0	\$0	\$250,000

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**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
<b>WATER UTILITY</b>	CLARIFIER TROUGH REPLACEMENT #2	\$0	\$500,000	\$0	\$0	\$0	\$500,000
601.601.xxx & 602.602.xxx	PLC MIGRATION - YEAR	\$75,000	\$0	\$0	\$0	\$0	\$75,000
<b>SRF</b>	5TH STREET, SPRUCE TO GREEN	\$0	\$0	\$0	\$0	\$0	\$0
<b>SRF</b>	8TH STREET, BURLEIGH TO FERDIG - (S)	\$0	\$376,000	\$0	\$0	\$0	\$376,000
<b>SRF</b>	10TH ST, SUMMIT TO JACKSON - WATER MAIN REPLACEMENT	\$0	\$0	\$0	\$150,000	\$0	\$150,000
<b>SRF</b>	BILL BAGGS ROAD EXTENSION - (S)	\$0	\$0	\$0	\$170,000	\$0	\$170,000
<b>SRF</b>	BROADWAY, 31ST TO WILSON TRAILER - WATER MAIN REPLACEMENT	\$0	\$0	\$0	\$325,000	\$0	\$325,000
<b>SRF</b>	CEDAR @ 8TH STREET	\$175,000	\$0	\$0	\$0	\$0	\$175,000
<b>SRF</b>	DOUGLAS AVE @ 8TH STREET	\$300,000	\$0	\$0	\$0	\$0	\$300,000
<b>SRF</b>	WALNUT @ 8TH STREET - WATER MAIN REPLACEMENT - (S)	\$200,000	\$0	\$0	\$0	\$0	\$200,000
<b>SRF</b>	CEDAR ST, 2ND TO 4TH - (S)	\$0	\$90,000	\$0	\$0	\$0	\$90,000
<b>SRF</b>	CEDAR ST, 4TH TO 8TH - (S)	\$0	\$0	\$450,000	\$0	\$0	\$450,000
<b>SRF</b>	CEDAR ST, 8TH TO 10TH - WATER MAIN REPLACEMENT	\$0	\$0	\$0	\$150,000	\$0	\$150,000
<b>SRF</b>	CEDAR ST, 19TH TO 21ST - WATER MAIN REPLACEMENT - (S)	\$0	\$0	\$0	\$325,000	\$0	\$325,000
<b>SRF</b>	DOUGLAS AVE, LEVEE TO 2ND - (S)	\$125,000	\$0	\$0	\$0	\$0	\$125,000
<b>SRF</b>	ELM ST, 20TH TO 21ST - WATER MAIN REPLACEMENT	\$150,000	\$0	\$0	\$0	\$0	\$150,000
<b>SRF</b>	LOCUST STREET, 4TH TO 8TH	\$0	\$0	\$0	\$400,000	\$0	\$400,000
<b>SRF</b>	LOCUST STREET, 15TH TO N SIDE OF BRIDGE	\$0	\$225,000	\$0	\$0	\$0	\$225,000
<b>SRF</b>	PEARL ST, 6TH TO 8TH	\$0	\$0	\$0	\$300,000	\$0	\$300,000
<b>SRF</b>	SUMMIT ST, 8TH TO 9TH - (S)	\$0	\$0	\$200,000	\$0	\$0	\$200,000
<b>SRF</b>	WEST STREET, 8TH TO 9TH	\$0	\$0	\$0	\$100,000	\$0	\$100,000
<b>SRF</b>	PENINAH STREET, 8TH TO WHITING WATER MAIN REPLACEMENT	\$0	\$0	\$0	\$350,000	\$0	\$350,000
<b>SRF</b>	NEW METERS	\$550,000	\$550,000	\$550,000	\$900,000	\$550,000	\$3,100,000
	MIXERS FOR NORTH AND WEST TOWERS	\$0	\$0	\$46,000	\$0	\$0	\$46,000
	BRADLEY, 19TH TO KAREN, KAREN, VALLEY TO PENINAH, VALLEY, BURLEIGH	\$570,000	\$0	\$0	\$0	\$0	\$570,000
	RIVERSIDE DRIVE, WALNUT TO BROADWAY	\$0	\$100,000	\$0	\$0	\$0	\$100,000
	21ST ST, SUMMIT TO WCLR	\$0	\$310,000	\$0	\$0	\$0	\$310,000
	SPRUCE ST, 3RD TO 4TH & 3RD ST, SPRUCE TO PARK	\$0	\$125,000	\$0	\$0	\$0	\$125,000
	3RD STREET, SPRUCE TO GREEN & GREEN STREET, 3RD TO 4TH	\$185,000	\$0	\$0	\$0	\$0	\$185,000
	WALNUT ST, 8TH TO 15TH	\$0	\$0	\$450,000	\$0	\$0	\$450,000
	FIRE HYDRANTS	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
	LOAN TO TID #12 - MEAD - 33RD STREET (20 YEARS @ 2%)	\$637,935	\$0	\$0	\$0	\$0	\$637,935
	LOAN TO TID #11 - GEHL DRIVE (20 YEARS @ 2%)	\$1,631,172	\$0	\$0	\$0	\$0	\$1,631,172
	SRF PRINCIPAL (604)	\$0	\$118,065	\$561,898	\$561,898	\$561,898	\$1,803,759
	SRF PRINCIPAL (607)	\$1,284,260	\$1,315,676	\$1,284,260	\$184,260	\$184,260	\$4,252,716
<b>EDA PROJECT</b>	GIS DISTRIBUTION MODELING (CITY)	\$5,000	\$0	\$0	\$0	\$0	\$5,000
	WATER DISTRIBUTION SYSTEM MODELING & MASTER PLAN (CITY)	\$50,000	\$0	\$0	\$0	\$0	\$50,000
	RESERVE FOR FUTURE IMPROVEMENTS	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
	TOTAL	\$6,258,167	\$4,166,041	\$3,700,958	\$4,054,958	\$1,434,958	\$19,615,082
	WATER FUNDS	\$4,714,167	\$2,925,041	\$2,500,958	\$884,958	\$1,434,958	\$12,460,082
<b>SRF</b>	FEDERAL AID (SRF LOAN - \$8,200,000)	\$1,500,000	\$1,241,000	\$1,200,000	\$3,170,000	\$0	\$7,111,000
	EDA GRANT	\$44,000	\$0	\$0	\$0	\$0	\$44,000
	TOTAL	\$6,258,167	\$4,166,041	\$3,700,958	\$4,054,958	\$1,434,958	\$19,615,082

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**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
<b>WASTEWATER UTILITY</b>	REPLACE LAB EQUIPMENT	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$35,000
<b>611.611.xxx</b>	ICE MAKER	\$0	\$0	\$4,000	\$0	\$0	\$4,000
	REPLACE VEHICLE	\$30,000	\$0	\$0	\$0	\$0	\$30,000
	BACKHOE ATTACHMENT (25%w/25%ww/50%g)	\$0	\$10,000	\$0	\$0	\$0	\$10,000
	AIR COMPRESSOR	\$0	\$20,000	\$0	\$0	\$0	\$20,000
	INLET GRIT TRAILER	\$25,000	\$0	\$0	\$0	\$0	\$25,000
	<b>\$37,000</b> TELEHANDLER	\$0	\$0	\$0	\$50,000	\$0	\$50,000
	WW PLANT SIDEWALK REPAIR / LEVELING	\$0	\$30,000	\$0	\$0	\$0	\$30,000
	MANHOLE REPAIR	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
<b>EDA PROJECT (LOCAL)</b>	GIS COLLECTION / MAPPING (CITY)	\$5,000	\$0	\$0	\$0	\$0	\$5,000
<b>EDA PROJECT (LOCAL)</b>	WASTEWATER COLLECTION MASTER PLAN & MODELING (CITY)	\$50,000	\$0	\$0	\$0	\$0	\$50,000
<b>EDA PROJECT (LOCAL)</b>	WASTEWATER TREATMENT PLANT CONDITION ASSESSMENT (CITY)	\$0	\$0	\$0	\$0	\$0	\$0
<b>EDA PROJECT (LOCAL)</b>	WASTEWATER TREATMENT PLANT MASTER PLAN (CITY)	\$60,000	\$0	\$0	\$0	\$0	\$60,000
<b>EDA GRANT / SRF</b>	EDA CONSTRUCTION (GRANT)	\$3,178,800	\$3,000,000	\$0	\$0	\$0	\$6,178,800
<b>EDA PROJECT (SRF)</b>	EDA CONSTRUCTION PROJECT DESIGN AND MANAGEMENT	\$600,000	\$0	\$0	\$0	\$0	\$600,000
<b>COLLECTION SRF</b>	EAST HWY 50 EXTENSION - (S/W)	\$1,135,000	\$0	\$0	\$0	\$0	\$1,135,000
<b>COLLECTION SRF</b>	HASTINGS LIFT STATION	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000
<b>COLLECTION SRF</b>	8TH STREET, BURLEIGH TO FERDIG - (S/W)	\$0	\$360,000	\$0	\$0	\$0	\$360,000
<b>COLLECTION SRF</b>	SEWER LINE EXTENSION & LIFT STATION DECOMMISSION, 15TH N OF BRIDGE	\$0	\$0	\$0	\$400,000	\$0	\$400,000
<b>COLLECTION SRF</b>	LOAN TO TID #12 - MEAD - 33RD STREET (20 YEARS @ 2%)	\$553,636	\$0	\$0	\$0	\$0	\$553,636
<b>COLLECTION SRF</b>	LOAN TO TID #11 - GEHL DRIVE (20 YEARS @ 2%)	\$2,886,756	\$0	\$0	\$0	\$0	\$2,886,756
	SPRUCE ST, 3RD TO 4TH & 3RD ST, SPRUCE TO PARK	\$0	\$125,000	\$0	\$0	\$0	\$125,000
	3RD STREET, SPRUCE TO GREEN & GREEN STREET, 3RD TO 4TH	\$110,000	\$0	\$0	\$0	\$0	\$110,000
	ELM ST, 20TH TO 21ST	\$15,000	\$0	\$0	\$0	\$0	\$15,000
	CAMERA FOR COLLECTIONS	\$295,000	\$0	\$0	\$0	\$0	\$295,000
	DOUGLAS AVE, 2ND TO LEVEE	\$25,000	\$0	\$0	\$0	\$0	\$25,000
<b>WWTP SRF/ARPA/CONSOLIDATED</b>	WASTEWATER TREATMENT PLANT IMPROVEMENTS	\$3,000,000	\$21,000,000	\$20,000,000	\$0	\$0	\$44,000,000
	SRF PRINCIPAL	\$578,777	\$166,870	\$578,777	\$578,777	\$578,777	\$2,481,978
	SRF PRINCIPAL	\$0	\$516,060	\$146,591	\$146,591	\$146,591	\$955,833
	RESERVE FOR FUTURE IMPROVEMENTS	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$175,000
	TOTAL	\$12,614,969	\$25,294,930	\$21,796,368	\$1,242,368	\$792,368	\$61,741,003
	WASTEWATER UTILITY	\$660,777	\$934,930	\$796,368	\$842,368	\$792,368	\$4,026,811
<b>EDA GRANT</b>	FEDERAL AID (EDA GRANT - \$6,458,400)	\$3,178,800	\$100,800	\$0	\$0	\$0	\$3,279,600
<b>EDA PROJECT (SRF)</b>	FEDERAL AID (SRF LOAN EDA - \$4,500,000)	\$600,000	\$2,899,200	\$0	\$0	\$0	\$3,499,200
<b>COLLECTION SRF</b>	FEDERAL AID (SRF LOAN COLLECTION - \$7,200,000)	\$5,175,392	\$360,000	\$1,000,000	\$400,000	\$0	\$6,935,392
<b>WWTP SRF</b>	FEDERAL AID (SRF LOAN PLANT - \$23,318,450)	\$0	\$4,718,450	\$18,000,000	\$0	\$0	\$22,718,450
<b>WWTP ARPA LOCAL</b>	ARPA GRANT (LOCAL - \$2,600,000)	\$2,600,000	\$0	\$0	\$0	\$0	\$2,600,000
<b>WWTP ARPA STATE</b>	ARPA GRANT (STATE - \$16,681,550)	\$400,000	\$16,281,550	\$0	\$0	\$0	\$16,681,550
<b>WWTP CONSOLIDATED</b>	CONSOLIDATED GRANT (\$2,000,000 or xx.x%)	\$0	\$0	\$2,000,000	\$0	\$0	\$2,000,000
	TOTAL	\$12,614,969	\$25,294,930	\$21,796,368	\$1,242,368	\$792,368	\$61,741,003

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**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
<b>CEMETERY</b> 621.621.xxx	LANDSCAPING	\$500	\$500	\$500	\$500	\$500	\$2,500
	REPLACE MOWERS & TRIMMERS	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
	ZERO TURN AERATOR	\$0	\$10,000	\$0	\$0	\$0	\$10,000
	REPURCHASE CEMETERY LOTS	\$500	\$500	\$500	\$500	\$500	\$2,500
	REPAIR OLD HEADSTONES	\$500	\$500	\$500	\$500	\$500	\$2,500
	CONCRETE ROAD REPLACEMENT	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
	REPLACE TRAILER	\$0	\$0	\$20,000	\$0	\$0	\$20,000
	STEEL ROOF ON SHOP	\$12,000	\$0	\$0	\$0	\$0	\$12,000
	MAUSOLEUM / CREMATORIUM	\$0	\$0	\$0	\$0	\$100,000	\$100,000
	TOTAL	\$38,500	\$36,500	\$46,500	\$26,500	\$126,500	\$274,500
GENERAL		\$38,500	\$36,500	\$46,500	\$26,500	\$126,500	\$274,500
<b>SOLID WASTE COLLECTION</b> 631.631.xxx	REPLACE COMPACTOR TRUCK	\$0	\$0	\$240,000	\$0	\$0	\$240,000
	INCREASED COMPACTOR TRUCK COST	\$0	\$0	\$200,000	\$0	\$0	\$200,000
	DEBT SERVICE (DENR)	\$46,663	\$46,663	\$46,663	\$46,663	\$46,663	\$233,315
	RECONDITION COMPOST TURNER	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000
	REPLACE RECYCLING TRAILER	\$24,500	\$25,000	\$0	\$0	\$0	\$49,500
	REPLACE DUMPSTERS	\$15,000	\$0	\$0	\$0	\$0	\$15,000
	REPLACE RECYCLING PICKUP	\$0	\$0	\$45,000	\$0	\$0	\$45,000
	ROLL CARTS	\$0	\$42,000	\$85,000	\$120,000	\$120,000	\$367,000
	REPLACE RADIOS	\$0	\$0	\$0	\$0	\$0	\$0
	REPLACE TIPPER	\$0	\$0	\$24,000	\$0	\$0	\$24,000
	TOTAL	\$92,163	\$119,663	\$646,663	\$172,663	\$172,663	\$1,203,815
SOLID WASTE COLLECTION FUND	\$92,163	\$119,663	\$646,663	\$172,663	\$172,663	\$1,203,815	
TOTAL	\$92,163	\$119,663	\$646,663	\$172,663	\$172,663	\$1,203,815	
<b>SOLID WASTE DISPOSAL AND RECYCLING (JOINT POWERS)</b> 637.63x.xxx	REPLACE TRANSFER TRAILER(S)	\$170,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,170,000
	RUBBLE TRENCH	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
	RUBBLE TRENCH SURVEY & PERMIT	\$0	\$9,000	\$0	\$0	\$0	\$9,000
	DEBT SERVICE (DENR)	\$72,976	\$72,976	\$0	\$0	\$0	\$145,952
	CLOSURE	\$0	\$40,000	\$0	\$0	\$0	\$40,000
	OVERHEAD DOOR REPLACEMENT	\$11,000	\$13,000	\$13,000	\$15,000	\$15,000	\$67,000
	DUMP FLOOR REHABILITATION	\$100,000	\$0	\$0	\$0	\$0	\$100,000
	REPLACE YARD TRACTOR	\$0	\$0	\$150,000	\$0	\$0	\$150,000
	REPLACE SEMI TRACTOR	\$0	\$130,000	\$0	\$155,000	\$0	\$285,000
	WALK THRU DOOR REPLACEMENT	\$15,000	\$0	\$0	\$0	\$0	\$15,000
	TRANSFER TRAILER BUILDING ROOF	\$0	\$0	\$0	\$150,000	\$0	\$150,000
	LOADING DOCK ENCLOSURE	\$0	\$0	\$0	\$75,000	\$0	\$75,000
	TRANSFER BUILDING BATHROOM ADDITION	\$0	\$0	\$20,000	\$0	\$0	\$20,000
	23RD STREET CHAIN LINK FENCE	\$0	\$0	\$45,000	\$0	\$0	\$45,000
	TOTAL	\$393,976	\$539,976	\$503,000	\$670,000	\$290,000	\$2,396,952
DENR GRANT / LOAN	\$0	\$0	\$0	\$0	\$0	\$0	
JOINT POWERS FUND	\$393,976	\$539,976	\$503,000	\$670,000	\$290,000	\$2,396,952	
TOTAL	\$393,976	\$539,976	\$503,000	\$670,000	\$290,000	\$2,396,952	

**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
FOX RUN GOLF COURSE	BUNKER / SAND TRAP RAKE	\$25,500	\$0	\$27,000	\$0	\$27,000	\$79,500
641.641.xxx	SIMULATOR SCREEN	\$30,000	\$0	\$0	\$0	\$0	\$30,000
	CONCRETE CART PATHS	\$0	\$10,000	\$8,000	\$0	\$8,000	\$26,000
	CUP CUTTER & TRACTOR WITH BLADE	\$0	\$0	\$0	\$40,000	\$0	\$40,000
	TCE - TRIPLEX GREENS MOWERS (2)	\$0	\$66,000	\$0	\$0	\$0	\$66,000
	UTV AND CORE HARVESTOR	\$0	\$44,000	\$0	\$0	\$0	\$44,000
	TOP DRESSER	\$17,500	\$0	\$0	\$0	\$0	\$17,500
	VIBRATORY GREENS ROLLING SYSTEM	\$7,000	\$0	\$0	\$0	\$0	\$7,000
	GROOMER ATTACHMENT FOR GREENS MOWER	\$20,000	\$0	\$0	\$0	\$0	\$20,000
	TURF SPRAYER AND GUN	\$20,000	\$0	\$0	\$0	\$0	\$20,000
	CONTOUR ROTARY MOWER (ROUGHS)	\$0	\$0	\$80,000	\$80,000	\$80,000	\$240,000
	EASY PICKER RANGE PICKER	\$0	\$0	\$5,000	\$0	\$5,000	\$10,000
	TORO SPRAYER	\$0	\$0	\$0	\$0	\$0	\$0
	CLUBHOUSE IMPROVEMENTS (CARPET/FLOORING,CABINETS,PAINT)	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$600,000
	GENERAL	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
	GREAT LIFE	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
	TOTAL	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$600,000

**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
<b>YANKTON HIGH SCHOOL and SUMMIT ACTIVITIES CENTER 203.203.xxx 506.571.350</b>	MISC REPAIRS (100c - CITY SHARE)	\$37,294	\$20,000	\$20,000	\$20,000	\$20,000	\$117,294
	POOL DECK FURNITURE (11s/89c)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
	FITNESS EQUIPMENT (50s/50c) 203.203.350	\$16,000	\$17,000	\$17,000	\$17,000	\$17,000	\$84,000
	SAC VOLLEYBALL STANDARDS (50s/50c)	\$5,800	\$6,000	\$6,000	\$6,000	\$6,000	\$29,800
	ELEVATOR MOTHERBOARD REPLACEMENT (50s/50c)	\$0	\$40,000	\$0	\$0	\$0	\$40,000
	SAC TENNIS COURT RE-SURFACING (60s/40c)	\$116,000	\$0	\$0	\$0	\$0	\$116,000
	IRRIGATION SYSTEM RENOVATION - ALL FIELDS (60s/40c)	\$30,000	\$0	\$0	\$0	\$0	\$30,000
	LANDSCAPING (60s/40c)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
	TENNIS COURT SCREENS (60s/40c)	\$15,000	\$15,000	\$0	\$0	\$0	\$30,000
	MISC. CONCRETE WORK ON WEST SIDE (60s/40c)	\$9,000	\$0	\$0	\$0	\$0	\$9,000
	LOADING DOCK (60s/40c)	\$55,000	\$0	\$0	\$0	\$0	\$55,000
	PARKING LOT REPAIRS (60s/40c)	\$111,777	\$0	\$0	\$0	\$0	\$111,777
	RESTRIPE PARKING LOTS (60s/40c)	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$39,000
	ROOF REPLACEMENT (85s/15c)	\$538,850	\$432,292	\$213,321	\$225,468	\$503,742	\$1,913,673
	CARPET (85s/15c)	\$101,200	\$43,700	\$77,000	\$0	\$0	\$221,900
	BLEACHER REPLACEMENT - MAIN GYM (85s/15c)	\$0	\$0	\$0	\$500,000	\$0	\$500,000
	BLEACHER INSPECTION (85s/15c)	\$4,000	\$0	\$0	\$0	\$0	\$4,000
	GYM FLOORS (85s/15c)	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$60,000
	POWER FACTOR CONNECTION PHASE II & III (85s/15c)	\$31,500	\$0	\$0	\$0	\$0	\$31,500
	FIRE ALARM (85s/15c)	\$40,000	\$0	\$0	\$0	\$0	\$40,000
	INTERCOM SYSTEM (97s/3c)	\$0	\$0	\$60,000	\$0	\$0	\$60,000
	MAIN THEATER SEAT REPLACEMENT (97s/3c)	\$0	\$0	\$0	\$100,000	\$0	\$100,000
	MAIN THEATER STAGE FLOOR REMODEL (97s/3c)	\$5,000	\$0	\$0	\$50,000	\$0	\$55,000
MAIN THEATER LIGHT DIMMER CONTROL PANEL (97s/3c)	\$30,000	\$0	\$0	\$15,000	\$0	\$45,000	
THEATER CURTAINS (97s/3c)	\$0	\$0	\$0	\$75,000	\$0	\$75,000	
RIGGING THEATER INSPECTION (97s/3c) EVERY 3RD YEAR	\$0	\$0	\$5,000	\$0	\$0	\$5,000	
<b>TOTAL</b>		<b>\$1,168,221</b>	<b>\$595,792</b>	<b>\$420,121</b>	<b>\$1,030,268</b>	<b>\$568,542</b>	<b>\$3,782,944</b>
GENERAL		\$8,000	\$8,500	\$8,500	\$8,500	\$8,500	\$42,000
CAPITAL IMPROVEMENT SALES TAX		\$289,497	\$126,609	\$74,708	\$145,230	\$104,771	\$740,816
YANKTON SCHOOL DISTRICT		\$870,724	\$460,683	\$336,913	\$876,538	\$455,271	\$3,000,128
<b>TOTAL</b>		<b>\$1,168,221</b>	<b>\$595,792</b>	<b>\$420,121</b>	<b>\$1,030,268</b>	<b>\$568,542</b>	<b>\$3,782,944</b>

s = Yankton Public School District  
c = City of Yankton

**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
<b>SPECIAL CAPITAL IMPROVEMENT TAX</b>	PROFESSIONAL SERVICES / PAYMENT TO YAPG	\$494,555	\$519,283	\$545,247	\$572,509	\$601,135	\$2,732,729
506.xxx.xxx	SUMMIT ACTIVITIES CENTER CAPITAL IMPROVEMENTS (506.571.350)	\$289,497	\$126,609	\$74,708	\$145,230	\$104,771	\$740,816
	TRANSFER TO 501 - GEHL DRIVE NORTH MATCH (506.572.588)	\$0	\$0	\$0	\$0	\$0	\$0
<b>TRANSFERS</b>	TRANSFER TO BRIDGE & ST. FOR CITY SHARE (506.572.626)	\$190,873	\$458,602	\$778,602	\$948,602	\$688,602	\$3,065,281
	TRANSFER TO MARNE CREEK (506.573.623)	\$945,000	\$60,000	\$150,000	\$585,000	\$210,000	\$1,950,000
	TRANSFER TO GENERAL FUND GIS (506.572.610)	\$19,346	\$19,346	\$19,346	\$19,346	\$19,346	\$96,730
	LOAN TO PUBLIC IMPROVEMENT / HSC	\$1,533,720	\$0	\$0	\$0	\$0	\$1,533,720
<b>ANNUAL EXPENDITURES</b>	OPEN ASPHALT / CONCRETE (506.572.376)	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000	\$2,750,000
	STREET CONSTRUCTION / ADA (506.572.390)	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$400,000
	STORM SEWER CONSTRUCTION (506.573.390)	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
	PERMANENT PAVEMENT MARKINGS & REFLECTIVE SIGNAGE (506.574.373)	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$400,000
	DOWNTOWN ALLEYS / CITY PARKING LOTS (506.574.381)	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
	TRAIL & DRAINAGE IMPROVEMENTS	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
	SIDEWALK IMPROVEMENTS	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$160,000
	CRUSHED SALVAGE CONCRETE (506.574.390)	\$200,000	\$0	\$250,000	\$0	\$250,000	\$700,000
<b>DIRECT EXPENDITURE / LOAN TO TID#8</b>	23RD STREET WEST OF WCLR - LOAN TO TID #8 - \$824,827	\$824,827	\$0	\$0	\$0	\$0	\$824,827
<b>DIRECT EXPENDITURE / LOAN TO TID#12</b>	LOAN TO TID #12 - MEAD - 33RD STREET (20 YEARS @ 2%)	\$2,299,478	\$0	\$0	\$0	\$0	\$2,299,478
<b>DIRECT EXPENDITURE / LOAN TO TID#11</b>	LOAN TO TID #11 - GEHL DRIVE (20 YEARS @ 2%)	\$0	\$0	\$0	\$0	\$0	\$0
	30TH STREET, WCLR TO ADKINS (CONCRETE)	\$0	\$0	\$360,000	\$0	\$0	\$360,000
	8TH STREET, BURLEIGH TO FERDIG - (W/WW)	\$0	\$1,480,000	\$0	\$0	\$0	\$1,480,000
	BILL BAGGS ROAD EXTENSION - (W)	\$0	\$0	\$0	\$145,000	\$1,000,000	\$1,145,000
	CEDAR STREET, 2ND TO 4TH - (W)	\$0	\$980,000	\$0	\$0	\$0	\$980,000
	WALNUT STREET, 8TH TO 15TH - (W)	\$0	\$0	\$1,120,000	\$0	\$0	\$1,120,000
	CEDAR STREET, 20TH TO 21ST - (W)	\$0	\$0	\$0	\$300,000	\$0	\$300,000
	15TH STREET, BILL BAGGS ROAD TO ALUMAX ROAD	\$1,600,000	\$0	\$0	\$0	\$0	\$1,600,000
	PENINAH STREET, 8TH TO WHITING DRIVE	\$0	\$0	\$0	\$220,000	\$0	\$220,000
	DOUGLAS AVE, LEVEE TO 2ND - (W/WW)	\$600,000	\$0	\$0	\$0	\$0	\$600,000
	ELM STREET, 20TH TO 21ST - (W/WW)	\$400,000	\$0	\$0	\$0	\$0	\$400,000
	3RD STREET, MULBERRY TO PICOTTE	\$0	\$0	\$475,000	\$0	\$0	\$475,000
	RIVERSIDE DR., WALNUT TO BROADWAY - (W)	\$0	\$0	\$0	\$475,000	\$0	\$475,000
	10TH STREET, MAPLE TO LUCUST	\$0	\$0	\$0	\$300,000	\$0	\$300,000
	WHITING DRIVE, BURLEIGH TO 13TH	\$0	\$0	\$0	\$0	\$1,500,000	\$1,500,000

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**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**

DEPARTMENT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
<b>SPECIAL CAPITAL IMPROVEMENT TAX</b>	SPRUCE STREET, 3RD TO 4TH & 3RD STREET, SPRUCE TO PARK (W/WW)	\$0	\$310,000	\$0	\$0	\$0	\$310,000
<b>506.xxx.xxx</b>	3RD STREET, GREEN TO MAPLE & GREEN STREET, 3RD TO 4TH (W/WW)	\$535,000	\$0	\$0	\$0	\$0	\$535,000
	5TH STREET, GREEN TO SPRUCE	\$69,450	\$0	\$0	\$0	\$0	\$69,450
	CEDAR STREET, 4TH TO 8TH - (W)	\$0	\$0	\$650,000	\$0	\$0	\$650,000
	7TH STREET, BROADWAY TO MAPLE	\$0	\$0	\$0	\$0	\$325,000	\$325,000
	SUMMIT ST, 8TH TO 9TH - (W)	\$0	\$0	\$300,000	\$0	\$0	\$300,000
	21ST, SUMMIT TO WCLR - (W)	\$0	\$1,500,000	\$0	\$0	\$0	\$1,500,000
	CEDAR ST PARKING LOT & ALLEY 4TH TO 5TH	\$0	\$250,000	\$0	\$0	\$0	\$250,000
	BIRCH RD, 8TH TO PENINAH	\$0	\$0	\$200,000	\$0	\$0	\$200,000
	ADKINS DR, MULLIGAN TO HWY 50	\$0	\$0	\$0	\$525,000	\$0	\$525,000
	13TH ST, BURLEIGH TO PENINAH	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
	DOUGLAS AVE, 19TH TO 21ST	\$0	\$0	\$0	\$0	\$600,000	\$600,000
	FERDIG ST, WHITING TO 21ST	\$0	\$0	\$0	\$0	\$1,300,000	\$1,300,000
	TOTAL	\$10,901,746	\$6,643,840	\$5,862,903	\$5,175,687	\$8,538,854	\$37,123,030
	CAPITAL IMPROVEMENT SALES TAX	\$10,350,841	\$6,092,935	\$5,311,998	\$4,624,782	\$7,987,949	\$34,368,505
	TRANSPORTATION ALTERNATIVES PROGRAM (TAP) GRANT	\$0	\$0	\$0	\$0	\$0	\$0
	FEDERAL AID URBAN FUNDS (\$554,355 Annual w/State Match Included)	\$550,905	\$550,905	\$550,905	\$550,905	\$550,905	\$2,754,525
	TOTAL	\$10,901,746	\$6,643,840	\$5,862,903	\$5,175,687	\$8,538,854	\$37,123,030
	BEGINNING BALANCE	\$17,545,426	\$12,589,701	\$11,999,784	\$12,300,864	\$13,401,422	
	YEARLY REVENUE	\$5,395,116	\$5,503,018	\$5,613,078	\$5,725,340	\$5,839,847	\$28,076,399
	EXPENDITURES	\$10,350,841	\$6,092,935	\$5,311,998	\$4,624,782	\$7,987,949	\$34,368,505
	ENDING BALANCE	\$12,589,701	\$11,999,784	\$12,300,864	\$13,401,422	\$11,253,320	
<b>SPECIAL ASSESSMENT PROJECTS</b>	ALLEY	\$100,000	\$0	\$0	\$0	\$0	\$100,000
<b>504.xxx.xxx</b>	15TH STREET (SUMMIT TO DAKOTA)	\$0	\$0	\$0	\$0	\$1,374,000	\$1,374,000
	TOTAL	\$100,000	\$0	\$0	\$0	\$1,374,000	\$1,474,000
	CAPITAL IMPROVEMENT SALES TAX (CITY'S SHARE OF PROJECT)	\$100,000	\$0	\$0	\$0	\$1,137,535	\$1,237,535
	SCHOOL DISTRICT ASSESSMENT	\$0	\$0	\$0	\$0	\$236,465	\$236,465
	TOTAL	\$100,000	\$0	\$0	\$0	\$1,374,000	\$1,474,000
<b>CENTRAL GARAGE</b>	VEHICLE WASH FACILITY	\$0	\$0	\$0	\$0	\$150,000	\$150,000
<b>801.801.xxx</b>	FENCING AND GATE REPLACEMENT	\$0	\$0	\$75,000	\$0	\$0	\$75,000
	REHAB WINDOWS, DOORS AND INTERIOR	\$20,000	\$0	\$20,000	\$0	\$20,000	\$60,000
	FUEL SYSTEM UPGRADES	\$0	\$0	\$0	\$85,000	\$85,000	\$170,000
	ROOF REPLACEMENT	\$0	\$0	\$0	\$100,000	\$0	\$100,000
	PAVEMENT REPLACEMENT	\$20,000	\$0	\$0	\$100,000	\$0	\$120,000
	REPLACE OVERHEAD DOOR	\$0	\$8,000	\$15,000	\$15,000	\$15,000	\$53,000
	HVAC REPLACEMENT	\$0	\$0	\$0	\$70,000	\$0	\$70,000
	FIXTURES, TOOLS, EQUIPMENT STORAGE	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
	TIRE CHANGER	\$29,000	\$0	\$0	\$0	\$0	\$29,000
	WHEEL BALANCER	\$25,000	\$0	\$0	\$0	\$0	\$25,000
	HYDRAULIC PRESS	\$14,500	\$0	\$0	\$0	\$0	\$14,500
	REPLACE FORKLIFT	\$0	\$40,000	\$45,000	\$0	\$0	\$85,000
	TOTAL	\$123,500	\$63,000	\$170,000	\$385,000	\$285,000	\$1,026,500
	CENTRAL GARAGE / INTERNAL SERVICE REVENUE FUND	\$123,500	\$63,000	\$170,000	\$385,000	\$285,000	\$1,026,500
	TOTAL	\$123,500	\$63,000	\$170,000	\$385,000	\$285,000	\$1,026,500



**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**  
**REVENUE SUMMARY**

REVENUE SOURCES	2023	2024	2025	2026
GENERAL FUND	\$5,313,039	\$3,061,436	\$7,150,185	\$4,550,100
YANKTON COUNTY	\$3,150	\$2,650	\$162,400	\$2,150
OTHER	\$0	\$0	\$0	\$2,000,000
SPECIAL ASSESSMENT = OPT OUT FUND	\$190,232	\$190,232	\$190,232	\$190,232
BRIDGE & STREET FUND	\$21,398	\$21,398	\$21,398	\$21,398
BOND PROCEEDS	\$4,000	\$10,000	\$60,000	\$10,000
FEDERAL AID	\$7,992,575	\$17,300,255	\$4,225,905	\$736,805
SRF LOANS - FEDERAL	\$7,275,392	\$9,218,650	\$20,200,000	\$3,570,000
STATE AID	\$5,104,750	\$2,800	\$2,559,000	\$2,978,535
WASTEWATER UTILITY REVENUE	\$660,777	\$934,930	\$796,368	\$842,368
WATER UTILITY REVENUE	\$4,714,167	\$2,925,041	\$2,500,958	\$884,958
SOLID WASTE REVENUE	\$92,163	\$119,663	\$646,663	\$172,663
JOINT POWERS REVENUE	\$393,976	\$539,976	\$503,000	\$670,000
GOLF COURSE REVENUE	\$60,000	\$60,000	\$60,000	\$60,000
CAPITAL IMPROVEMENT SALES TAX	\$11,917,811	\$6,738,145	\$6,315,308	\$6,303,615
GOLF COURSE DEPRECIATION	\$60,000	\$60,000	\$60,000	\$60,000
CENT. GARAGE=INT. SERVICE REV.	\$123,500	\$63,000	\$170,000	\$385,000
HIGH SCHOOL=ACTIVITIES CENTER	\$870,724	\$460,683	\$336,913	\$876,538
<b>TOTAL</b>	<b>\$44,901,653</b>	<b>\$41,712,860</b>	<b>\$45,962,330</b>	<b>\$24,318,361</b>

**CITY OF YANKTON**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN**  
**SUMMARY OF CAPITAL IMPROVEMENT EXPENDITURES BY DEPARTMENT**

DEPARTMENT	2023	2024	2025	2026	2027	TOTAL
CITY MANAGER'S OFFICE	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
FINANCE OFFICE	\$1,000	\$12,000	\$1,000	\$1,000	\$1,000	\$16,000
INFORMATION SERVICES	\$157,969	\$37,000	\$37,000	\$37,000	\$243,000	\$511,969
COMMUNITY DEVELOPMENT	\$71,000	\$80,000	\$41,000	\$0	\$1,000	\$193,000
HUMAN RESOURCES	\$1,000	\$0	\$1,000	\$0	\$1,000	\$3,000
POLICE DEPARTMENT	\$354,955	\$262,000	\$222,000	\$235,000	\$190,000	\$1,263,955
FIRE DEPARTMENT	\$380,685	\$449,185	\$1,257,185	\$355,185	\$318,185	\$2,760,425
CIVIL DEFENSE	\$0	\$0	\$0	\$0	\$0	\$0
ENGINEERING AND INSPECTION	\$1,000	\$1,000	\$16,000	\$1,000	\$1,000	\$20,000
STREET DIVISION	\$1,411,000	\$646,000	\$1,190,000	\$1,191,000	\$9,626,000	\$14,064,000
CITY HALL	\$142,227	\$166,000	\$141,000	\$256,000	\$256,000	\$961,227
TRAFFIC CONTROL	\$61,244	\$45,000	\$45,000	\$45,000	\$45,000	\$241,244
CHAN GURNEY AIRPORT	\$1,326,759	\$125,000	\$1,769,000	\$2,201,000	\$560,000	\$5,981,759
SENIOR CITIZENS CENTER	\$6,300	\$5,300	\$324,800	\$4,300	\$1,219,800	\$1,560,500
COMMUNITY LIBRARY	\$336,400	\$130,501	\$71,200	\$110,300	\$12,068,500	\$12,716,901
PARKS AND RECREATION	\$1,321,000	\$481,000	\$2,746,500	\$1,131,000	\$501,000	\$6,180,500
MEMORIAL POOL	\$938,132	\$938,132	\$938,132	\$1,028,132	\$998,132	\$4,840,660
MARNE CREEK	\$6,027,000	\$70,000	\$770,000	\$3,870,000	\$1,070,000	\$11,807,000
BRIDGE AND STREET CONSTRUCTION	\$347,740	\$680,000	\$3,120,000	\$970,000	\$710,000	\$5,827,740
911 / DISPATCH	\$204,000	\$4,000	\$4,000	\$4,000	\$4,000	\$220,000
WATER UTILITY	\$6,258,167	\$4,166,041	\$3,700,958	\$4,054,958	\$1,434,958	\$19,615,082
WASTEWATER UTILITY	\$12,614,969	\$25,294,930	\$21,796,368	\$1,242,368	\$792,368	\$61,741,003
CEMETERY	\$38,500	\$36,500	\$46,500	\$26,500	\$126,500	\$274,500
SOLID WASTE COLLECTION AND DISPOSAL	\$92,163	\$119,663	\$646,663	\$172,663	\$172,663	\$1,203,815
JOINT POWERS FUND	\$393,976	\$539,976	\$503,000	\$670,000	\$290,000	\$2,396,952
FOX RUN GOLF COURSE	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$600,000
HIGH SCHOOL/ACTIVITIES CENTER	\$1,168,221	\$595,792	\$420,121	\$1,030,268	\$568,542	\$3,782,944
SPECIAL CAPITAL IMPROVEMENT TAX	\$10,901,746	\$6,643,840	\$5,862,903	\$5,175,687	\$8,538,854	\$37,123,030
SPECIAL ASSESSMENT PROJECTS	\$100,000	\$0	\$0	\$0	\$1,374,000	\$1,474,000
CENTRAL GARAGE	\$123,500	\$63,000	\$170,000	\$385,000	\$285,000	\$1,026,500
<b>TOTAL</b>	<b>\$44,901,653</b>	<b>\$41,712,860</b>	<b>\$45,962,330</b>	<b>\$24,318,361</b>	<b>\$41,517,502</b>	<b>\$198,412,706</b>