

2025 City of Yankton

BUDGET

PROPOSED

CITY OF YANKTON
PROPOSED 2025 BUDGET
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CAPITAL IMPROVEMENT PLAN 186

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, 2024

Honorable Mayor Mason Schramm
Yankton City Commission
PO Box 176
Yankton, SD 57078

Honorable Mayor and Members of the City Commission:

It is with great pleasure that I present the City of Yankton 2025 Proposed Budget. We are currently facing a challenging economic environment with continued rising prices for labor, materials, and equipment (including lengthy production and delivery times). Each factor adds a degree of uncertainty for forecasting 2025's budget. The proposed Initiated Measure 28 to repeal the sales tax on consumables adds a 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.

The budget is crucial for effective governance and planning. The document serves as the financial roadmap that guides decision making processes, resource allocation and prioritization of projects and services. It provides and ensures transparency and accountability in the use of public funds, fostering trust between the City and residents. An accurate budget enables the City to respond to unforeseen circumstances, such as economic downturns or natural disasters, by providing a clear understanding of available resources and potential financial constraints. The budget is essential for promoting fiscal responsibility, sustainable growth and provides for the overall well-being of the community.

In addition to adjusting project estimates to accommodate the rising price of materials, labor and delays, this budget also includes an 20% increase for electricity.

As of June 2024, the City of Yankton's FTEs had 1,520 years of experience. In the last five years, 58 individuals (including volunteer firefighters) have either left the City or retired resulting in the loss of over 600 years of experience. Currently 14 employees are eligible for retirement accounting for another 446 years of combined experience. Public Works would be the most impacted with the potential retirement of 6 employees and nearly 200 years of experience between them. In the next five years, 9 more employees will reach retirement eligibility with an accumulated 222 years of service.

Experienced employees with strong skills are essential to the City's success. They bring a wealth of knowledge and expertise to the organization which can lead to increased productivity, efficiency and innovation. Experienced employees can mentor and train newer staff members, passing on valuable skills and institutional knowledge that contributes to the overall success of the City. Veteran staff produce high-quality work, meet deadlines and adapt easily to changing circumstances. Employees play a crucial role in driving the overall success of the community.

This letter is intended to serve as the budget message for that proposal and outlines the nature of the \$93,572,571 budget plan for 2025. 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, up 5.19%, and we saw positive growth in all but one month through the first half of the year. Currently inflation in June 2024 is estimated at 3% for the prior twelve months. Initiated Measure 28 instills a large degree of uncertainty in sales tax revenue. The language in the measure could potentially impact the City's ability to levy sales tax on food related items. Our estimated impact of this change may be as much as \$1,000,000 in sales tax revenue.

Energy is one of the areas of concern. Utility costs have had a significant impact on the City's budget for 2024 and will continue to do so in 2025. Budgeting for these increases has placed an additional burden on the General Fund and were unanticipated expenses. Electrical rates for 2024 increased by an estimated 20%.

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

2023 was an all-time record year for Yankton Building Permit valuation totals as we ended the year over \$100 million. With the anticipated building permit for the Wastewater Treatment Plant project, we anticipate 2024 valuations to again be significantly above our 10-year average. The private sector looks to have an average year in 2024 with many of the expected permits being issued for housing sector projects.

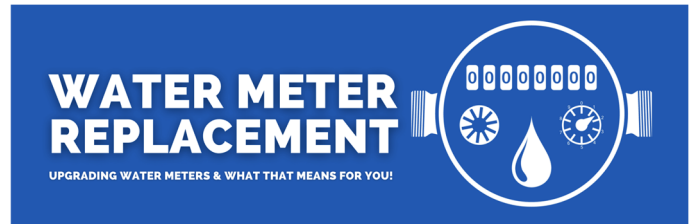
We are thankful that those projects are getting underway to help with our housing shortage situation. Information to date indicates a projected year end 2024 total valuation somewhere near \$80 million, significantly above our 10-year average. We are aware of several plan sets being developed for projects that will request permits in 2025. We anticipate 2025 total valuations to return to a level closer to the 10-year average of just over \$39 million.

2024 ACCOMPLISHMENTS

As the 2025 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

- TID #12 – Mead Area
- TID #11 – Gehl Project
- 8th Street, Burleigh Street to Ferdig Street
- Cedar Street, 2nd Street to 5th Street
- 21st Street, Summit to West City Limits Road
- Wastewater Collection Master Plan and Modeling completion
- Water Distribution Master Plan and Modeling completion
- Completion of the EDA Wastewater Project
- Selecting CMAR for Waste-Water Improvements
- Meridian District Façade Grant Awards
- Selection of firm and initiation of the process of the Comprehensive Plan Update
- Repair of the Meridian Bridge columns
- Cedar Street Bridge Design
- Initiation of three new housing TIDs
- Installation of New Water Meters and Remote Reading Capability
- Municipal Code Updates



Culture and Recreation

- Completion of Westside Park Pond
- Westside Park Pickleball Court resurfacing
- Music at the Meridian
- Meridian Bridge Centennial Celebration
- Yankton Community Library Study
 - Expanded Services at the Yankton Community Library



Public Safety

- SCBA Radio replacement for Fire
- Partnership with Yankton County on Ambulance Study
- Purchase of License Plate Readers
- Purchase of TrueNarc Device for Police

Human Resources and Employee Engagement

- Organization wide safety training
- Personnel Policy Handbook Updates
- Wellness 365 Lunchtime and Learn Trainings
- New employee engagement events
- Employee Surveys
- Negotiated new wage contracts with labor unions

PROPOSED 2025 BUDGET AT A GLANCE

Major highlights, conditions, and expectations of the proposed 2025 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 3% increase in 2024 and 2% increase in 2025. 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 (June 2024 @ 3%). 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.

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 sales tax annually.

- 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 construction manager at risk (CMAR) for the Wastewater Plant improvements. In 2025, we plan to continue construction. 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.
- 3% rate increases associated with capital improvements and operations are recommended in Water, Wastewater and Solid Waste Collection. A surcharge in wastewater has been established for the next two years to fund the rehabilitation of the plant.
- Our strategic plan calls for us to consider the future of the Yankton Community Library. In 2025, we will continue to partner with the Yankton Community Library Foundation in evaluating the results of the feasibility study and develop a strategic plan for library services going forward.

- We will continue to put the finishing touches on Westside Park and hope to finalize the court conversions for pickleball in 2024.
- The Huether Family Aquatics Center is in its fourth 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. The community enjoyed a successful series of events associated with the 100th anniversary of the Meridian Bridge!
- Various construction projects are being recommended in the 2025 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 2025 budget include:
 - Cedar Street Bridge Reconstruction
 - Watermain Replacements
 - Walnut Street, 8th Street to 15th Street
 - 12th Street, Locust to Broadway & Locust Street, 12th Street to 15th Street
 - Locust Street, 15th Street to North Side of the Bridge
 - Douglas Avenue, 19th Street to 21st Street
 - Reconstruction of the General Aviation Terminal Apron
- 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. We plan to conduct a review and update for the equipment replacement schedule that is utilized by every department. In 2025, significant purchases include:
 - Police Video Cameras
 - Loader Replacement
 - Engine #1 Replacement
 - Street Sweeper Replacement
 - Motor Grader Replacement

- Dump Trucks
- Playground Equipment
- Squad Car Replacement
- New Compactor Truck

- The purchase of the new compactor truck with tipper mechanism will allow the City to evaluate the equipment. The evaluation will be used to determine its ability to improve efficiency, speed and ease of waste collection. The system has the potential to reduce labor, increase productivity, decrease injury potential and enhance overall operational efficiency in garbage collection.
- We are partners with Yankton School District in maintaining the Summit Activities Center. In 2025 examples of projects, we will assist with include:



- Phased, Multi-Year Roof 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 2025, capital budgeted items include:
 - Bunker / Sand Trap Rake
 - Greens Mower

- Retaining our human capital is vital to our organization's success. Beyond salary and benefits, part of our strategy is to create environments and a culture that reflects the quality and dedication of our people. In 2025 part of this strategy includes:
 - Remodel portion of City Hall

- In 2025 we have budgeted funds to finish the process of updating the City of Yankton's Comprehensive Land Use Plan. This project is anticipated to span over a two-year period. This process will engage citizens, leaders, and stakeholders in determining our shared vision for development of the City of Yankton. After completion of the Comprehensive Plan, staff and commission will complete a strategic planning process to identify priorities for the community.

- Tax Increment Districts #14 (Garden Estates), #15 (Bluestem Reserve), and #16 (The Links) are reflected in the budget. These districts are developer-driven and funded.

- A story map for the proposed 2025 capital improvement plan projects can be viewed online at www.cityofyankton.org/CIP_Map.

GENERAL FUND REVENUE

SALES AND USE TAX

Sales and use tax are projected to grow 2% in 2025. The General Fund is projected to receive nearly \$7,400,000 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 3% + growth). As such, the General Fund is projected to receive just over \$3,350,000 in property taxes.

UTILITY FUND REVENUES AND BALANCES

WATER FUND

Water fund revenue is projected at \$5,046,232 in metered sales and \$2,655,634 in surcharge revenue. We are proposing rate a 3% rate increase 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 our existing debt.

Below is a breakdown of the rates:

Water		3%			
	Surcharge	Usage / 1,000	Use Charge	Bill	Increase
Old Rate	\$27.51	\$6.30	5,000 \$31.50	\$59.01	
New Rate	\$27.51	\$6.49	\$32.45	\$59.96	
					\$0.95

WASTEWATER FUND

Wastewater fund revenues are projected at \$3,719,645 and surcharge revenues of \$1,991,871.

The chart below indicates a 3% rate increase and includes a surcharge increase of \$6.31. 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:

Wastewater		3%		Surcharge 36%	
	Minimum	Usage / 1,000	Use Charge	Bill	Increase
Old Rate	\$23.84	\$6.80	5,000 \$34.00	\$57.84	
New Rate	\$30.15	\$7.00	\$35.00	\$65.15	
(surcharge)					\$7.31

SOLID WASTE FUND

Solid Waste revenue is projected at \$1,530,649. We are suggesting a 3% 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:

Solid Waste		3%			
	Minimum	Usage	Use Charge	Bill	Increase
Old Rate	\$26.00	N/A	N/A	\$26.00	
New Rate	\$26.78	N/A	N/A	\$26.78	
					\$0.78

GENERAL FUND EXPENDITURES

GENERAL FUND

Expenditures in the General Fund are \$21,419,652. This amount is up from the total expenditures adopted in the 2024 budget. Of this \$4,410,998 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 \$6,035,462. Expenditures listed in the Capital Improvement Plan are recommended at \$7,182,958.

WASTEWATER FUND

Wastewater operating expenditures are recommended at \$3,445,612. Capital expenditures in the wastewater fund for 2025 are recommended at \$26,104,368.

SOLID WASTE FUND

Solid Waste operating expenditures are recommended at \$1,622,397 and capital expenditures of \$694,371.



PERSONNEL COMPENSATION AND BENEFITS PROPOSALS

The proposed 2025 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.

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 10% has been budgeted for employee health insurance. Avera Health Plans, our current provider, has indicated that our claims for 2024 were acceptable and that an increase to our premiums in 2025 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 examined the option of a self-funded structure for health insurance and, after cost comparisons were evaluated, it is not recommended at this time.

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.

The budget indicates a positive outlook for the future financial health of the City. Careful planning and strategic allocation of resources have positioned us well for sustainable growth and success going forward. By prioritizing investments in key areas such as infrastructure, public safety and employees, the City is well-equipped to capitalize on new opportunities and navigate potential challenges and unexpected events with resiliency and agility.

The commitment to fiscal responsibility and prudent financial management will continue to drive efficiency and effectiveness across all areas of operation. With a clear focus on long-term sustainability, the community is poised to achieve its goals and provide a high standard of living for residents thus providing opportunities to learn, engage, and thrive.

To enhance resiliency against changes in weather, disaster, economic fluctuations and other unknown impacts, it is essential to adopt a comprehensive community strategy and carefully plan for

the future. A proactive approach is critical to respond effectively from unexpected impacts, ensuring long-term sustainability and success.

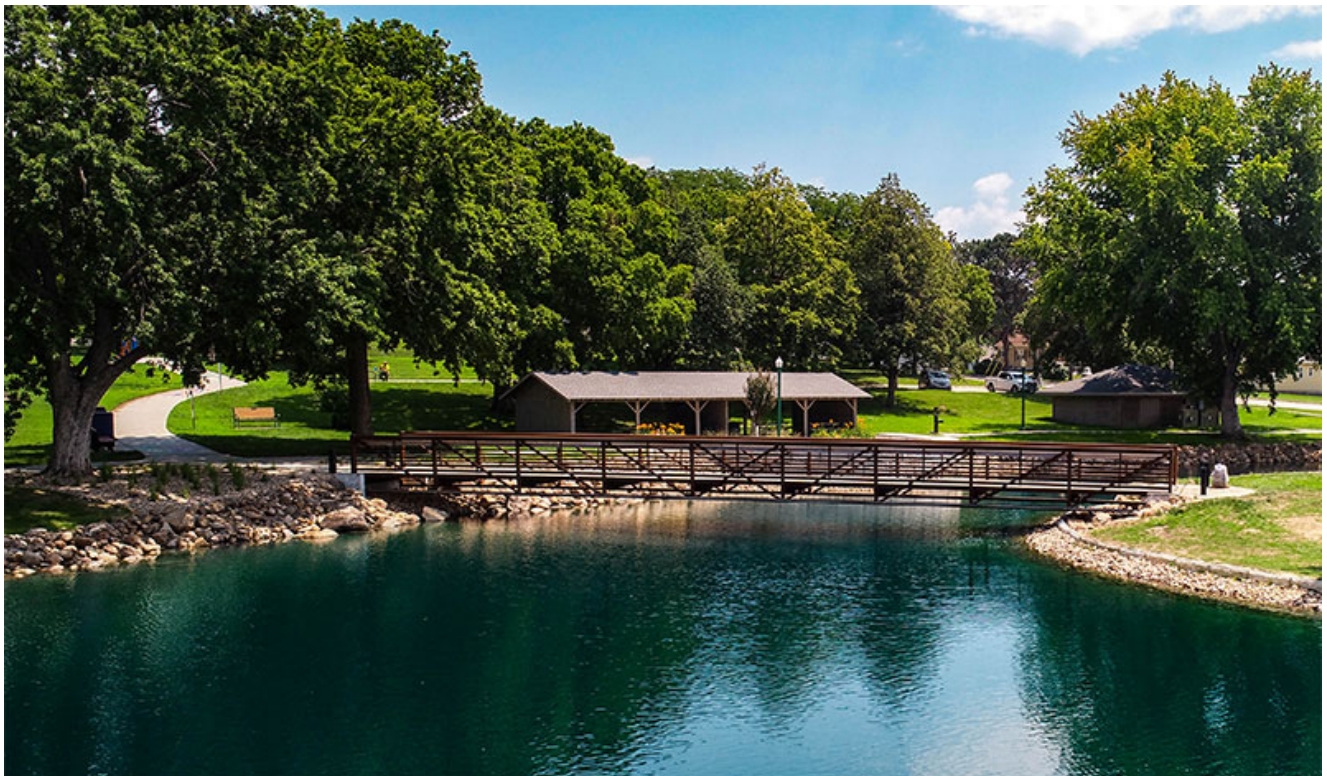
I submit this year's budget proud of what we have accomplished so far and optimistic about the positive changes we can make in Yankton in 2025. While there are many external conditions that could impact our ability to implement our plans, I am confident that we have the right leadership to achieve our 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 Lisa Yardley who have worked tirelessly to assist in preparing this budget for Commission review. This document is truly a team effort and they 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 2025 budget for your consideration.

Respectfully,



Amy M Leon
City Manager



CITY OF YANKTON

PROPOSED 2025 BUDGET

Property Valuations & Mill Rate 2018-

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	\$1,073,648,181	\$17,795,230	1.69%	3.87	2023
2023	\$1,181,749,843	\$108,101,662	10.07%	3.57	2024
2024	\$1,336,098,319	\$154,348,476	13.06%	3.30	2025

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.

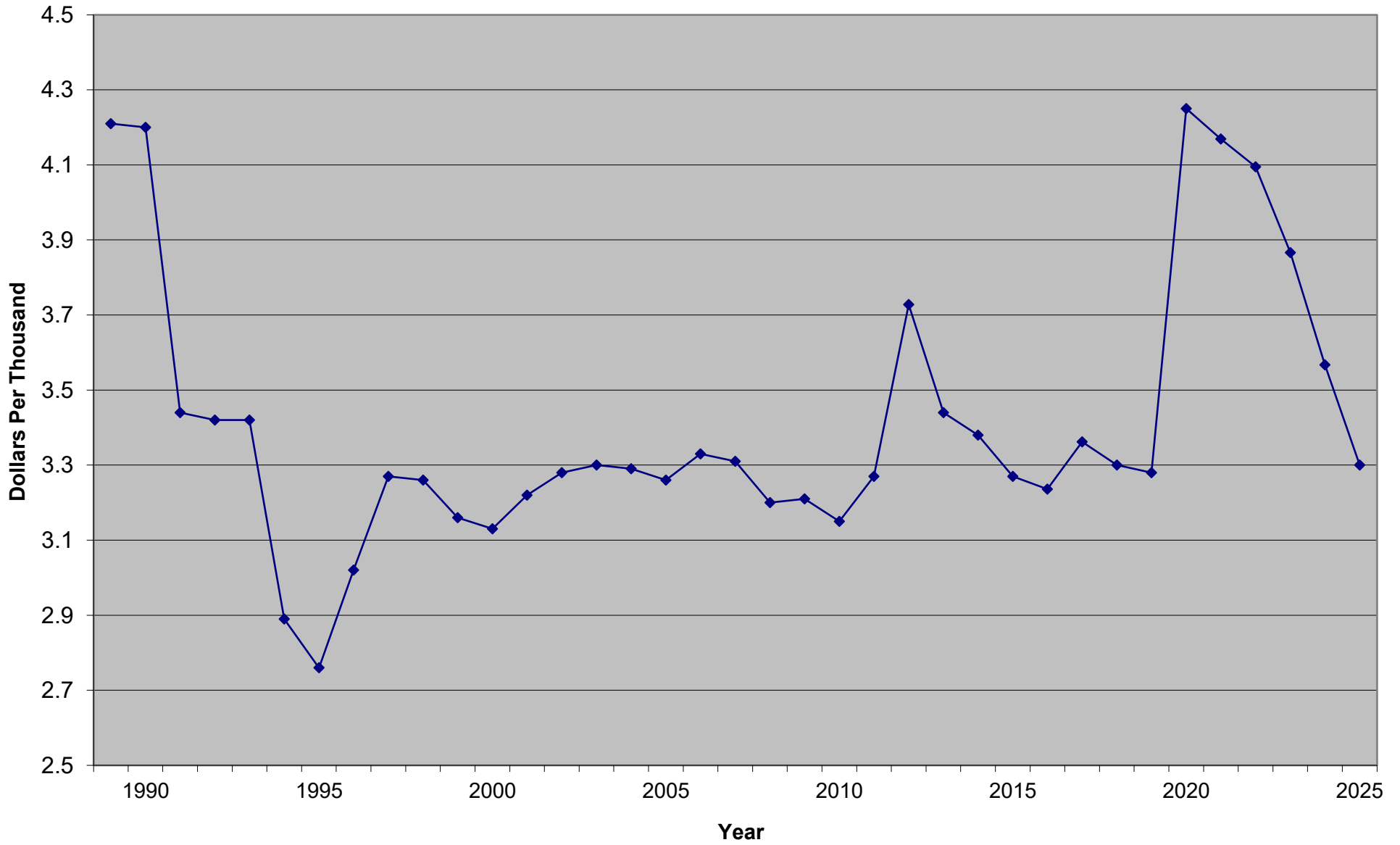
The 2021 valuation reflects 73.18% for ag and 90.19% for owner-occupied.

The 2022 valuation reflects 85% for ag and 98.4% for owner-occupied.

The 2023 valuation reflects 85% for ag and 99.6% for owner-occupied.

The 2024 valuation reflects 85% for ag and 98.5% for owner-occupied.

**2024 Adopted Budget
Mill Levy Trend**



CITY OF YANKTON

PROPOSED 2025 BUDGET

City Property Tax Comparison

Retail Home Value	Amount of City 2023 Tax Levy 3.57 MILLS	Amount of City 2024 Tax Levy 3.3 MILLS	Change in Property Tax
\$45,000	\$160.01	\$146.27	(\$13.73)
\$50,000	\$177.79	\$162.53	(\$15.26)
\$55,000	\$195.56	\$178.78	(\$16.79)
\$60,000	\$213.34	\$195.03	(\$18.31)
\$70,000	\$248.90	\$227.54	(\$21.37)
\$75,000	\$266.68	\$243.79	(\$22.89)
\$80,000	\$284.46	\$260.04	(\$24.42)
\$85,000	\$302.24	\$276.29	(\$25.94)
\$90,000	\$320.01	\$292.55	(\$27.47)
\$95,000	\$337.79	\$308.80	(\$29.00)
\$100,000	\$355.57	\$325.05	(\$30.52)

NOTE: 2023 Valuations reflected at: 99.6%
 2024 Valuations reflected at: 98.5%

CITY OF YANKTON

Proposed 2025 Budget Capital Budget Summary

Fund	Description	Total
GENERAL (101)		
City Manager's Office		
102 350	Office Furniture/Equipment	\$1,000
		\$1,000
Finance		
104 350	Office Furniture/Equipment	\$1,000
		\$1,000
Information Services		
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
		\$37,000
Community Development		
106 350	Vehicle Replacement	\$40,000
106 350	Office Furniture & Equipment	\$1,000
		\$41,000
Human Resources		
107 350	Office Furniture & Equipment	\$1,000
		\$1,000
Police		
111 350	Vehicle Replacements	\$130,000
111 350	Protective Vests	\$10,500
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	\$80,520
111 350	Radios	\$7,500
111 350	Portable Radios	\$7,500
111 350	In Car Computers	\$7,500
111 350	Replace Radar	\$4,000
111 350	Furniture	\$4,000
111 350	Body Cameras	\$4,500
111 350	Weapons	\$5,000
		\$277,520
Fire		
114 350	Cyclical Replacement Personal Protective Equipment	\$36,050
114 350	Cyclical Replacement of Fire Hose/Nozzles	\$35,020
114 350	Cyclical Replacement of Pagers	\$1,030
114 350	Fire Grant Equipment	\$103,000
114 350	Replace Engine #1	\$875,000
114 350	Thermal Imaging Camera Updates	\$7,000
114 431	Other Debt Service	\$1,425
114 441	Debt Service Principal	\$168,760
		\$1,227,285
Engineering and Inspection		
122 350	Furniture & Office Equipment	\$1,000
		\$1,000

CITY OF YANKTON

Proposed 2025 Budget Capital Budget Summary

Fund	Description	Total
Streets / Snow & Ice		
123 320	Active Transportation Plan Projects	\$85,000
123 350	Replace Pickup	\$75,000
123 350	Traffic Control	\$15,000
123 350	Cutoff Saw & Blower	\$5,000
123 350	Motor Grader	\$450,000
123 350	Replace Loader	\$235,000
123 350	Replace Street Sweeper	\$420,000
123 350	Paint Machine	\$20,000
123 350	8" Pavement Grinder	\$8,000
123 350	Replace Snow Plows	\$15,000
123 350	Snow Box	\$15,000
		\$1,343,000
City Hall		
125 301	Lawn Care Equipment and Landscaping	\$1,000
125 301	Building Remodel	\$100,000
125 350	Heating System Controls	\$5,000
125 301	Replace Sanitary Sewer Service	\$35,000
		\$141,000
Traffic Control		
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	Upgrade Signal Boxes	\$25,000
126 350	Computer/Laptop for Signal Upgrades	\$5,000
126 350	Signal System Upgrades/Replacement	\$25,000
		\$75,000
Chan Gurney Airport		
127 301	Signage & Runway Appurtenances	\$5,000
127 301	Pavement Repair	\$5,000
127 350	Furniture Replacement	\$1,000
127 350	Outfront Mower	\$30,000
127 350	Loader Blade	\$30,000
127 350	Replace UTV	\$35,000
		\$106,000
Senior Citizens Center		
141 301	Concrete Replacement	\$1,000
141 301	Flooring	\$3,000
141 301	Window Replacement	\$1,000
141 301	Ceiling Tile	\$300
141 301	Landscaping	\$1,000
141 350	Tables / Chairs	\$1,000
141 301	Rooftop AC Unit	\$12,500
141 301	Roof Repair	\$5,000
		\$24,800
Library		
142 340	New Books	\$53,000
142 342	Audio Visual Materials	\$10,000
142 320	New Library	\$50,000
142 301	Library Roof	\$2,000
142 301	Security Cameras	\$2,700
142 350	New Furniture - Office Chairs / Storage Cabinet	\$1,500
142 350	PA System / Microphone / Stand / Case	\$1,000
		\$120,200

CITY OF YANKTON

Proposed 2025 Budget Capital Budget Summary

Fund	Description	Total
Parks and Recreation (201)		
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	Park Furniture	\$8,000
201 350	Tractor Replacement	\$50,000
201 350	Replace Utility Vehicle	\$40,000
201 350	Trailer with Power Washer	\$20,000
		\$259,000
Huether Family Aquatics Center (202)		
202 411	Debt Service - Interest	\$341,472
202 441	Debt Service - Principal	\$592,660
202 350	Water Slide Tube Replacement	\$4,000
		\$938,132
High School/Summit Activities Center (203)		
203 350	Fitness Equipment (50s/50c)	\$17,000
		\$17,000
Marne Creek (204)		
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	Truck	\$100,000
204 350	Lawn Care Equipment	\$1,000
		\$170,000
Cemetery (206)		
206 301	Landscaping	\$500
206 301	Repurchase Cemetery Lots	\$500
206 301	Repair Old Headstones	\$500
206 350	Replace Trailer	\$20,000
206 350	Replace Mowers & Trimmers	\$15,000
		\$36,500
Bridge and Street (207)		
221 223	Paint Bridges & Repair	\$20,000
221 301	Road Materials	\$50,000
221 389	23rd Street Bridge	\$150,000
221 397	Cedar Street Bridge (BIG 50%/50%)	\$2,900,000
		\$3,120,000
911 / Dispatch (208)		
208 350	Computer Equipment	\$4,000
		\$4,000
Airport Capital (502)		
511 394	Reconstruct GA Terminal Apron	\$1,500,000
511 392	Runway 2-20 Asphalt Seal Coat / Crack Seal	\$45,000
		\$1,545,000
Parks & Recreation Capital (503)		
544 320	Riverside Park Amphitheater Railings	\$50,000
545 320	Westside Park Historic Light Poles	\$25,000
548 322	Sidewalks in Parks	\$11,000
549 321	Park Signs	\$5,000
549 361	Banners & Decorations	\$10,000
549 361	Christmas Garland & Bows	\$50,000
549 362	Park Storage & Restroom Doors & Frames	\$6,000
		\$157,000

CITY OF YANKTON

Proposed 2025 Budget Capital Budget Summary

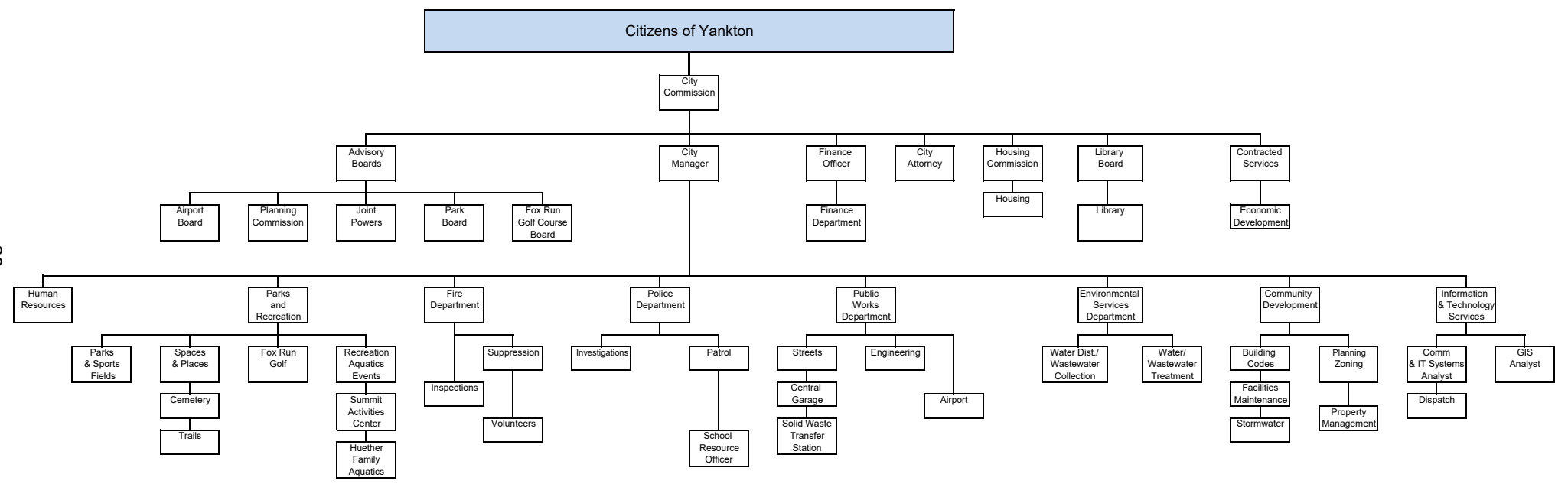
Fund	Description	Total
Special Assessment Projects (504)		
		\$0
Summit Activities Center Building Construction (SAC) (571)		
571 350	Misc Repairs (100c)	\$70,000
571 350	Pool Deck Furniture (11s/89c)	\$1,000
571 350	SAC Volleyball Standards (50s/50c)	\$6,000
571 350	Landscaping (60s/40c)	\$1,000
571 350	Restripe Parking Lots (60s/40c)	\$7,800
571 350	Roof Replacement (85s/15c)	\$213,321
571 350	Carpet (85s/15c)	\$77,000
571 350	Gym Floors (85s/15c)	\$12,000
571 350	Main Theater Stage Floor Remodel (97s/3c)	\$50,000
571 350	Rigging Theater Inspection (97s/3c)	\$5,000
		\$443,121
Street Reconstruction (506)		
572 202	Professional Services / Payment to YAPG	\$615,247
571 350	Summit Activities Center Capital Improvements	\$124,408
572 626	Transfer to Bridge & Street	\$1,648,602
572 610	Transfer to General Fund GIS	\$19,346
572 370	Walnut Street, 8th to 15th	\$1,500,000
572 374	12th St, Locust to Broadway, Locust St, 12th to 15th	\$600,000
572 376	Open Asphalt	\$550,000
572 379	Alley, 4th to 6th / Maple to Green	\$180,000
572 382	Locust Street, 15th to N. Side Of Bridge	\$450,000
572 387	Birch Road, 8th to Peninah	\$200,000
572 388	Douglas Avenue, 19th to 21st	\$875,000
572 389	Public Parking Lot	\$200,000
572 390	Street Construction / ADA	\$80,000
572 395	4th Street, Broadway to Burleigh (Lighting)	\$65,000
574 373	Permanent Pavement Markings & Reflective Signage	\$80,000
574 381	Downtown Alleys & City Parking Lots	\$150,000
572 383	Sidewalk Improvements	\$40,000
574 362	Summit Street, 8th to 9th	\$300,000
574 390	Crushed Salvage Concrete	\$250,000
574 392	Walnut Street, Lighting	\$20,000
		\$7,947,603
Storm Sewer (506)		
573 623	Transfer to Marne Creek	\$60,000
573 390	Storm Sewer Construction	\$15,000
573 391	Trail & Drainage Improvements	\$25,000
		\$100,000
Water Utilities (602)		
602 301	Fire Hydrants	\$30,000
602 301	Well Coating and Concrete Rehab	\$500,000
602 301	Nebraska Well Pump Rehab	\$40,000
602 301	Collector Well Pump Rehab	\$80,000
602 301	Booster Station VFD	\$36,000
602 301	Pipe Reduction Filter Feed	\$25,000
602 301	Plant Lighting	\$10,000
602 301	Pressure Reducing Valves	\$30,000
602 301	Mixers for North and West Towers	\$46,000
602 326	1972 Plant Upflow Basin Rehab	\$1,780,000
602 333	Cedar Street @ 8th Street	\$175,000
602 334	Douglas Avenue @ 8th Street	\$300,000
602 335	Walnut Street @ 8th Street	\$200,000
602 337	Locust Street, 15th to N. Side of Bridge	\$225,000
602 340	Summit Street, 8th to 9th	\$200,000
602 350	Replace Pipe Locator	\$14,000
602 350	Curb Stop Locator	\$1,000
602 350	Pickup Trucks	\$50,000
602 350	Lab Equipment	\$2,800
602 350	Backhoe Attachment	\$12,000

CITY OF YANKTON

Proposed 2025 Budget Capital Budget Summary

Fund	Description	Total
602 350	Plumbing Crimping Tool	\$5,000
602 350	Water Plant Dehumidifier	\$75,000
602 351	Meter Technology Upgrade	\$550,000
602 360	Douglas Avenue, 19th to 21st	\$225,000
602 361	12th St, Locust to Broadway & Locust St, 12th to 15th	\$200,000
602 362	Walnut Street, 8th to 15th	\$450,000
602 370	Spruce St, 3rd to 4th & 3rd St, Spruce to Park	\$125,000
602 388	Riverside Drive, Walnut to Broadway	\$100,000
602 390	Reserve for Future Improvements	\$75,000
604 441	SRF Principal (604)	\$561,898
607 441	SRF Principal (607)	\$1,284,260
		\$7,407,958
Wastewater (611)		
611 301	Manhole Repair	\$25,000
611 320	Shop Building	\$650,000
611 333	Wastewater Treatment Plant Improvements	\$24,140,000
611 350	Ice Maker	\$4,000
611 350	Utility Vehicle	\$15,000
611 350	Replace Lab Equipment	\$10,000
611 370	Walnut Street, 8th to 15th	\$325,000
611 371	12th St, Locust to Broadway & Locust St, 12th to 15th	\$150,000
611 372	Locust Street, 15th to N. Side Of Bridge	\$25,000
614 441	SRF Principal	\$578,777
615 441	SRF Principal	\$146,591
611 390	Reserve for Future Improvements	\$35,000
		\$26,104,368
Solid Waste (631)		
631 350	Replace Compactor Truck	\$250,000
631 350	Increased Compactor Truck Cost	\$225,000
631 350	Recondition Compost Turner	\$6,000
631 350	Replace Recycling Pickup	\$51,000
631 350	Roll Carts	\$85,000
631 350	Replace Tippers	\$24,000
631 441	Debt Service Principal	\$49,534
		\$690,534
Solid Waste Disposal and Recycling (Joint Powers) (637)		
637 301	Overhead Door Replacement	\$13,000
637 350	Transfer Trailers	\$250,000
637 350	Replace Yard Tractor	\$160,000
637 350	Replace Excavator Packer Attachment	\$18,000
637 390	Rubble Trench	\$25,000
637 390	Rubble Trench Survey & Permit	\$9,000
637 390	Closure	\$40,000
637 441	Scale Debt Service (Principal & Interest)	\$63,271
		\$578,271
Golf Course (641)		
641 350	Triplex Greens Mowers	\$33,000
641 350	Bunker/Sand Trap Rake	\$27,000
		\$60,000
Central Garage (801)		
801 320	Rehab Windows, Doors, and Interior	\$20,000
801 320	Replace Overhead Door	\$15,000
801 350	Fixtures, Tools, Equipment Storage	\$12,000
801 350	Forklift	\$45,000
		\$92,000
TOTALS		\$53,067,292
		\$53,067,292

Organization Structure for the City of Yankton



City of Yankton

Proposed 2025 Budget Budgeted Positions

Department Name 2024 Regular 2024 Regular & 2025 Regular 2025 Regular &
Full-time Appointed Part-time Full-time Appointed Part-time

Department Name 2024 Regular 2024 Regular & 2025 Regular 2025 Regular &
Full-time Appointed Part-time Full-time Appointed Part-time

City Commission				
Mayor		1		1
Commissioners		8		8
City Manager				
Administrative Assistant	1		1	
HR/Payroll Benefits Specialist	1		1	
Human Resources Director				
	1		1	
Information Services				
Info & Tech Services Director	1		1	
Comm & IT System Analyst	1		1	
GIS Analyst	1		1	
Comm. & Econ Developmnt				
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	
City Attorney				
Attorney		1		1
Finance Office				
Finance Officer	1		1	
Deputy Finance Officer	1		1	
Lead Accountant	1		1	
Utilities Cust. Serv. Clerk	1		1	
Generalist	3		3	
Police				
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	
Public Safety Admin Asst	0		1	
Police Records Clerk	1		0	

911 Dispatch				
Communications Supervisor	1		1	
Communications Specialist	1		1	
Dispatchers	9	2	9	2
Public Works Administration				
Director of Public Works	1		1	
Public Works Attendant	0.17		0.17	
Housing Authority	1	2	1	2
Public Works Engineering				
Civil Engineer	1		1	
Sr. Engineering Tech	3		3	
CD Government Buildings				
Bldg Mnt/Custodial Sup	0.75		0.6	
Custodians	1		1	
PW Streets				
PW Manager	1		1	
PW Manager Assistant	1		1	
Sr. Equipment Operator	6		6	
Equipment Operator	4		4	
Lead Sr. Equipment Oper	1		1	
Public Works Attendant	0.17		0.17	
PW Traffic Control				
Airport Mnt/Signal Tech	0.5		0.5	
PW Chan Gurney Airport				
Airport Supervisor	1		1	
Airport Mnt/Signal Tech	0.5		0.5	
Community Library				
Library Director	1		1	
Assistant Library Director	1		1	
Youth Services Librarian	1		1	
Library Assistant	5		5	
Circulation Assistant	0	6	0	6
Bldg Mnt/Custodial Sup	0.25		0.3	

City of Yankton

Proposed 2025 Budget Budgeted Positions

Department Name	2024 Regular Full-time	2024 Regular & Part-time	2025 Regular Full-time	2025 Regular & Appointed Part-time
Fire Department				
Fire Chief	1		1	
Fire Marshal	1		1	
First Assistant Chief		1		1
Parks, Recreation & City Events				
Prk, Rec, & Events Director	1		1	
Parks & Sports Field Manager	1		1	
Senior Grounds Maint Worker	1		1	
Grounds Maint Worker	5		4	
Facilities/Events Coord/Super	0		2	
Urban Forestry / Horticulture	2		2	
Secretary	1		1	
Recreation & Events Manager	0.25		0.25	
Marne Creek				
Senior Grounds Maint Worker	1		1	
Grounds Maint Worker	1		1	
Summit Activities Ctr				
Recreation & Events Manager	0.75		0.75	
Recreation Coordinator	1		1	
Office Specialist	1		1	
Asst. Office Specialist	0		1	
Receptionist	1		0	
Water				
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		1	
Distribution/Collection Supervis	1		1	
Wtr Distr/WW Collec Operat	3		3	
Water Plant Operator	2		3	

Department Name	2024 Regular Full-time	2024 Regular & Part-time	2025 Regular Full-time	2025 Regular & Appointed Part-time
Wastewater				
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	
Cemetery				
Spaces and Places Manager	1		1	
Solid Waste				
Sr. Sanitation Truck Operator	2.75		2.75	
Sanitation Truck Operator	4.25		4.25	
Jt Pwrs/Trans Station				
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	
Central Garage				
Fleet Supervisor	1		1	
Fleet Mechanic	1		1	
Senior Center				
Senior Center Custodian	0		0.1	

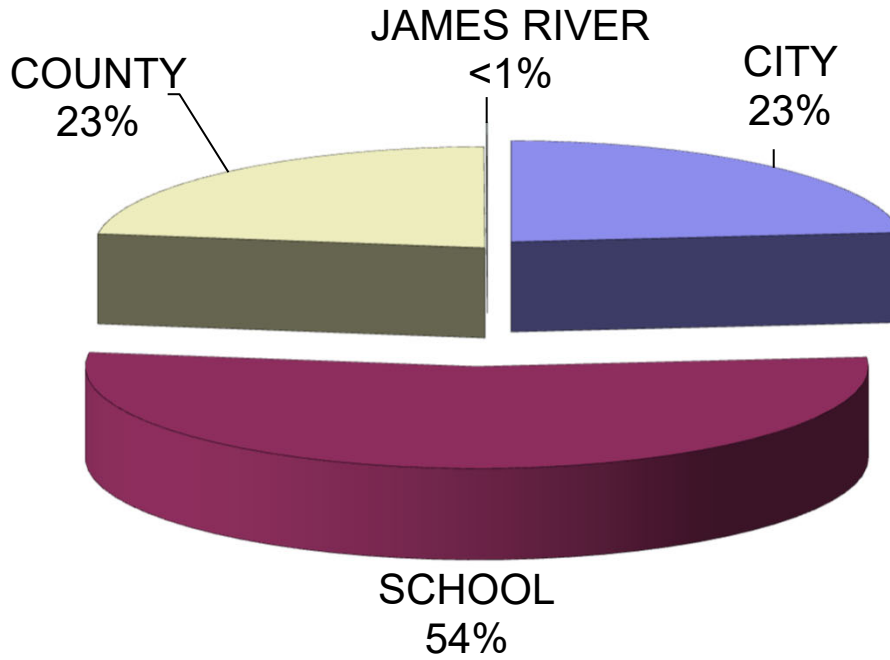
TOTAL	147	21	148	21
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CITY OF YANKTON

2024 BUDGET OVERVIEW

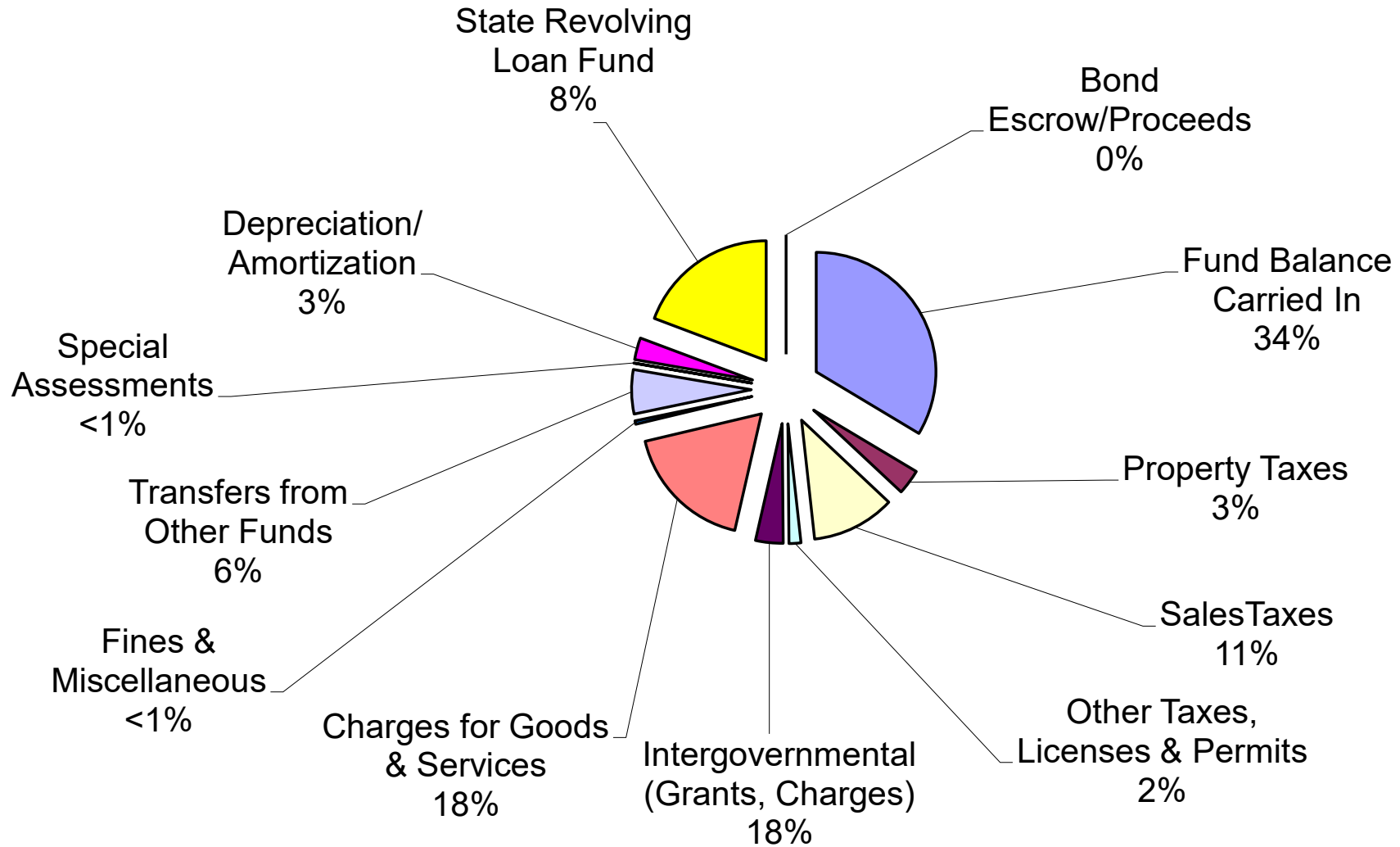
Revenue Sources	FUNDS					Total
	General	Special Revenue	Capital Projects	Enterprise, Water, Wastewater, Solid Waste, Golf	Internal Service	
Fund Balance Carried In	\$5,009,435	\$2,619,787	\$12,138,787	\$21,378,316	\$286,252	\$41,432,577
Property Taxes	\$3,431,350	\$0	\$758,929	\$0	\$0	\$4,190,279
Sales Taxes	\$7,394,840	\$899,398	\$5,613,078	\$0	\$0	\$13,907,316
Other Taxes, Licenses & Permits	\$1,843,121	\$156,135	\$0	\$0	\$0	\$1,999,256
Intergovernmental (Grants, Charges)	\$912,437	\$1,797,897	\$1,858,905	\$0	\$0	\$4,569,239
Charges for Goods & Services	\$2,482,854	\$976,800	\$0	\$17,011,081	\$1,385,784	\$21,856,519
Fines & Miscellaneous	\$63,700	\$170,735	\$250,000	\$71,701	\$0	\$556,136
Transfers from Other Funds	\$281,915	\$6,520,613	\$519,729	\$0	\$0	\$7,322,257
Special Assessments	\$0	\$44,600	\$0	\$0	\$0	\$44,600
Depreciation/Amortization	\$0	\$0	\$0	\$3,691,359	\$0	\$3,691,359
State Revolving Loan Fund	\$0	\$0	\$0	\$23,790,000	\$0	\$23,790,000
Bond Escrow/Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue Sources	\$21,419,652	\$13,185,965	\$21,139,428	\$65,942,457	\$1,672,036	\$123,359,538
Expenditures Uses by Type						
Personnel Services	\$9,634,433	\$3,444,515	\$0	\$3,017,493	\$221,045	\$16,317,486
Operating Expenses	\$3,977,416	\$2,672,441	\$1,132,525	\$10,231,831	\$1,072,739	\$19,086,952
Capital Expenditures	\$3,396,805	\$4,523,632	\$7,566,408	\$32,044,605	\$92,000	\$47,623,450
Bond Principal Payments	\$0	\$0	\$0	\$4,041,764	\$0	\$4,041,764
Transfers to Other Funds	\$4,410,998	\$47,883	\$1,912,646	\$131,392	\$0	\$6,502,919
Total Expenditure Uses--Type	\$21,419,652	\$10,688,471	\$10,611,579	\$49,467,085	\$1,385,784	\$93,572,571
Expenditures Uses by Function						
Public Works (Streets, Engineering, Airport)	\$6,037,282	\$3,120,000	\$7,900,247	\$0	\$1,385,784	\$18,443,313
General Government (Manager, Finance, Community Development, HR, MIS, Attorney, Commission)	\$3,025,861	\$0	\$0	\$0	\$0	\$3,025,861
Public Safety (Police, Fire, 911 / Dispatch)	\$6,455,655	\$1,193,957	\$0	\$0	\$0	\$7,649,612
Culture/Recreation (Library, Parks, SAC, Golf)	\$961,256	\$5,271,402	\$331,496	\$149,844	\$0	\$6,713,998
Utilities (Water, Wastewater, Solid Waste)	\$0	\$0	\$0	\$49,185,849	\$0	\$49,185,849
Other (Special Approp., Transfers, Contingencies)	\$4,939,598	\$1,103,112	\$2,379,836	\$131,392	\$0	\$8,553,938
Total Expenditure Uses--Function	\$21,419,652	\$10,688,471	\$10,611,579	\$49,467,085	\$1,385,784	\$93,572,571

2025 Proposed Budget Mill Levy 2024 Payable in 2025



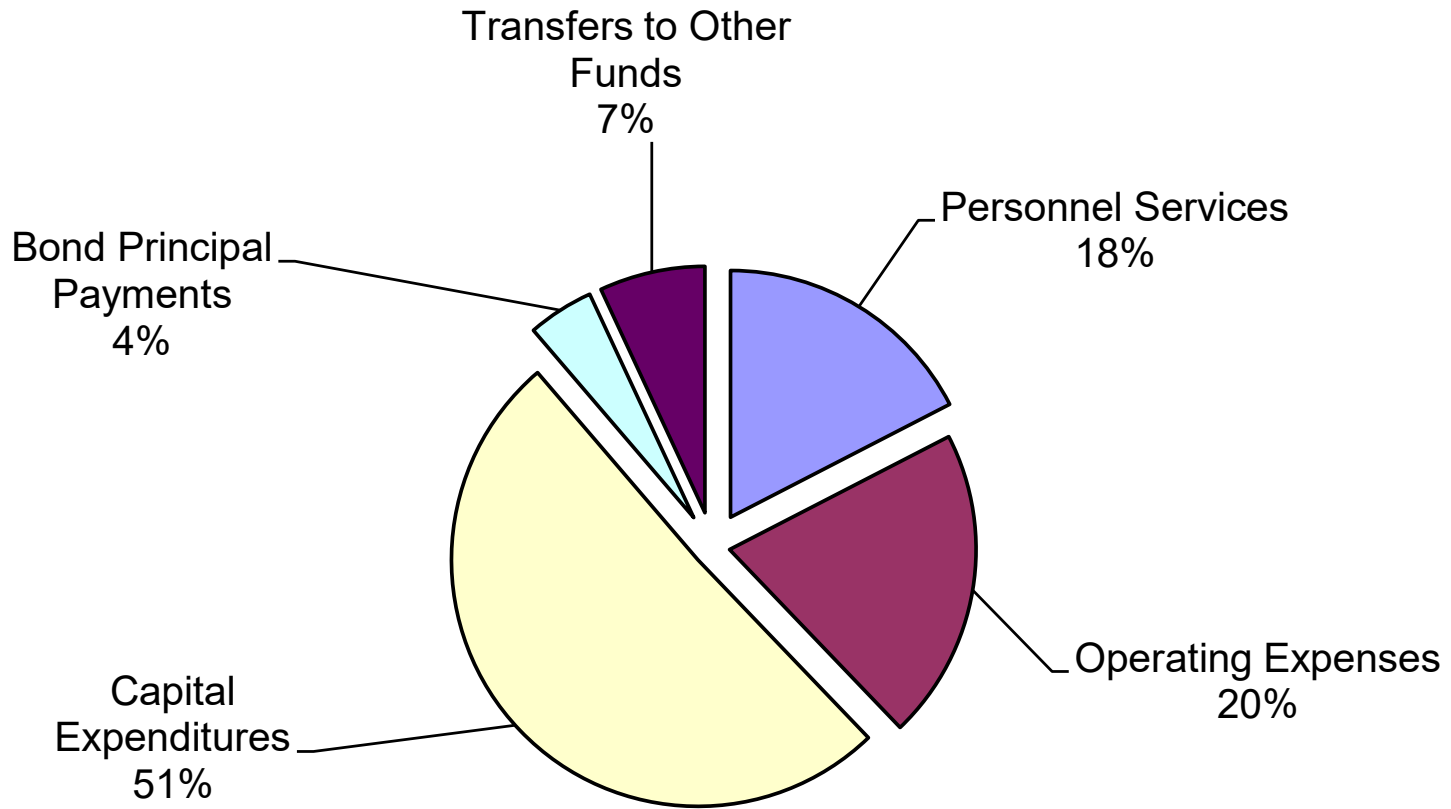
2025 PROPOSED BUDGET

Revenues by Sources



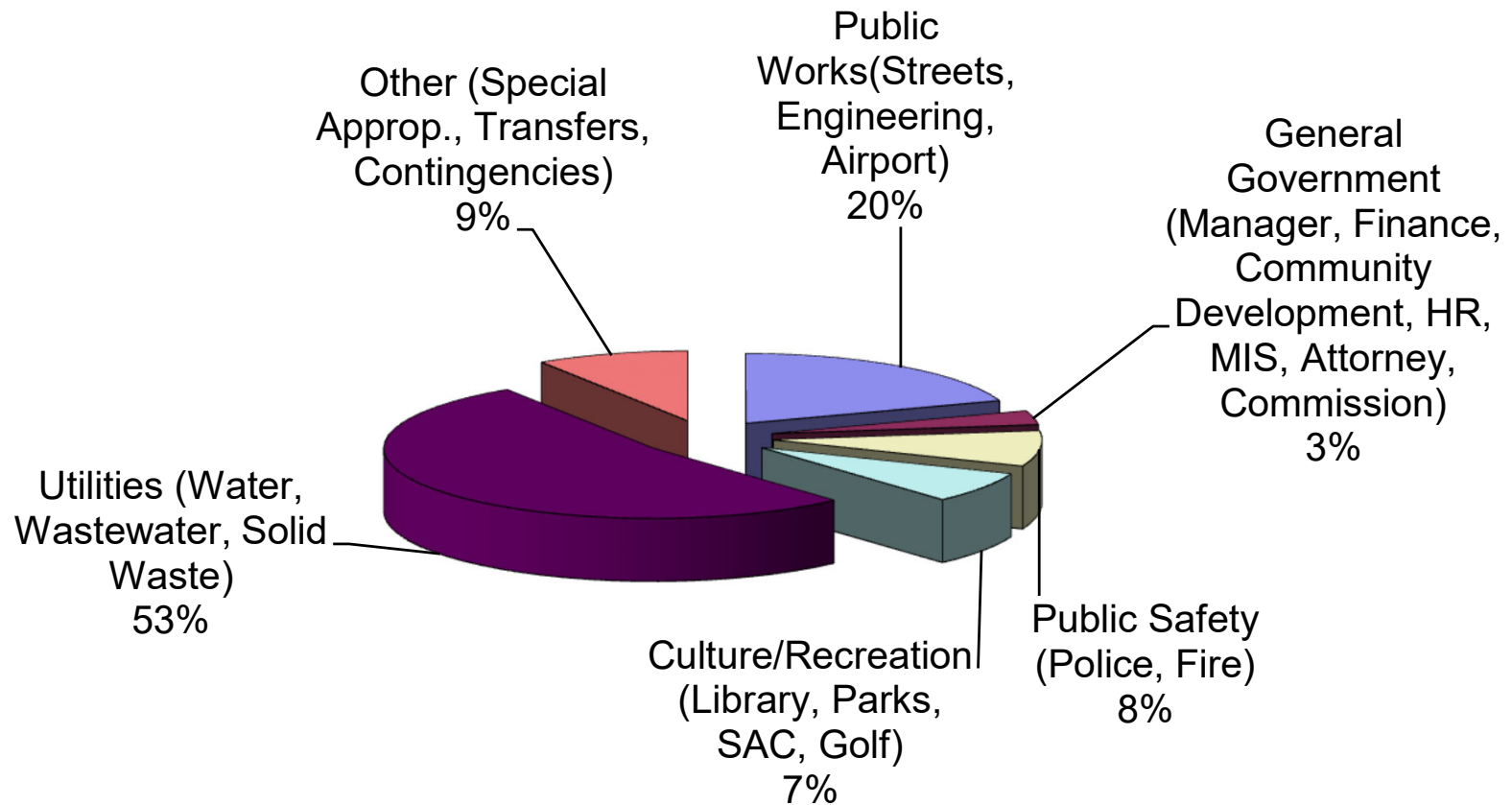
2025 PROPOSED BUDGET

Expenditures by Type



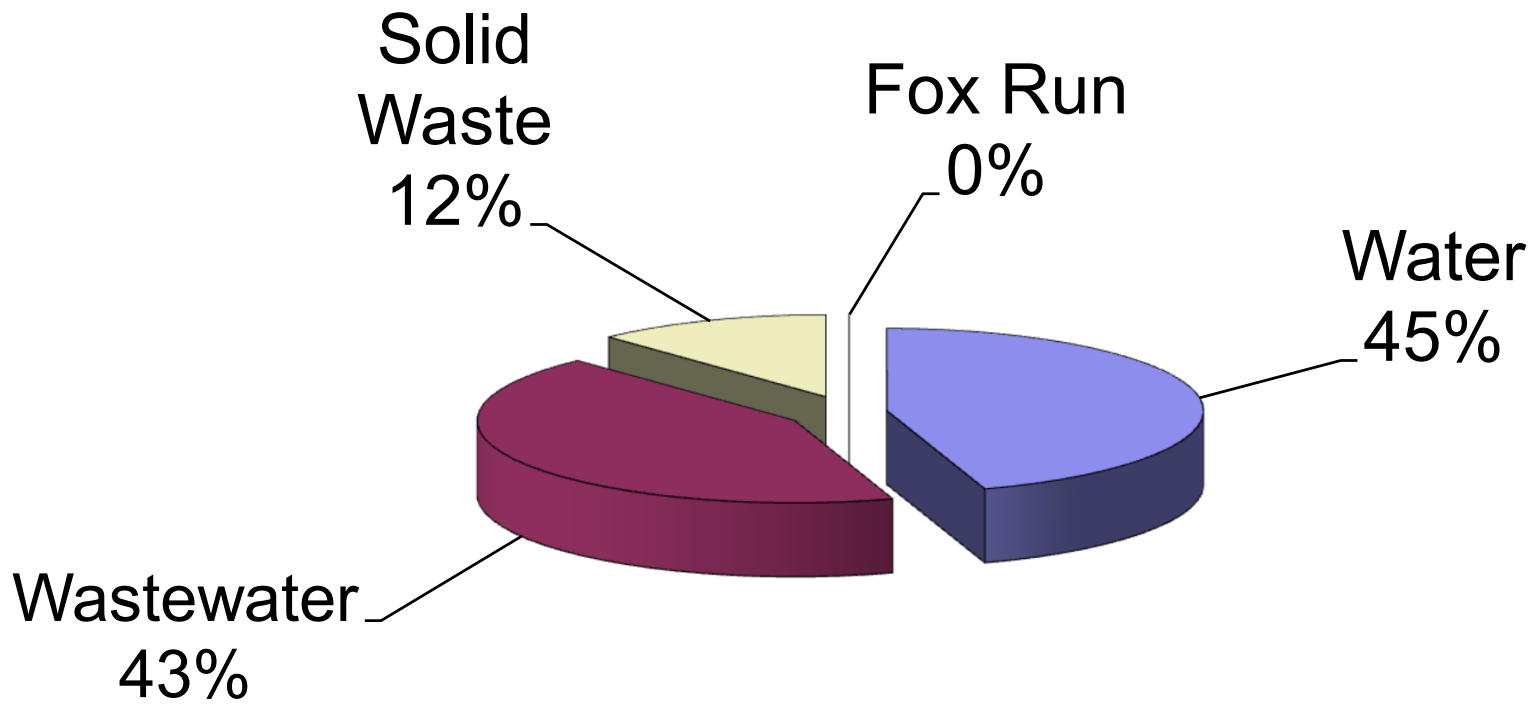
2025 PROPOSED BUDGET

Expenditures by Function



2025 PROPOSED BUDGET

Billing and Administration



City of Yankton

PROPOSED 2025 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	\$201,503	45%	55%	\$90,676	\$110,827	
City Manager's Office	\$317,871	45%	55%	\$143,042	\$174,829	
City Attorney	\$127,957	45%	55%	\$57,581	\$70,376	
Finance Office	\$804,633	30%	70%	\$241,390	\$563,243	
Information Services	\$585,113	45%	55%	\$263,301	\$321,812	
Community Development	\$704,335	45%	55%	\$316,951	\$387,384	
Engineering Office	\$816,295	35%	65%	\$285,703	\$530,592	
City Hall	\$441,619	45%	55%	\$198,729	\$242,890	
Parks & Recreation	\$2,149,959	75%	25%	\$1,612,469	\$537,490	
Total	\$6,149,285			\$3,209,842	\$2,939,444	\$1,457,566

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	\$7,809,866	51.45%	45.00%	\$655,905	\$0	\$721,496
Wastewater	\$5,711,716	37.63%	43.00%	\$626,754	\$0	\$689,429
Solid Waste	\$1,560,349	10.28%	12.00%	\$174,908	\$80,000	\$280,399
Fox Run	\$96,650	0.64%	0.00%	\$0	\$0	\$0
Total	\$15,178,581	100%	100%	\$1,457,567	\$80,000	\$1,691,324



ACTUAL VALUE OF HOME = \$100,000

To determine City tax liability multiply taxable valuation
by adopted mill levy
 $\$100,000 \times .985^* \times .00330 = \325.05

TAXABLE VALUATION: \$98,500 ($\$100,000 \times .985$)
CITY TAX LIABILITY: \$325.05

MONTHLY EXPENSE FOR CITY SERVICES

To determine the monthly expense for City services, divide tax
liability by 12 months
 $\$325.05 \div 12 = \27.09 per month

* 2024 valuation 98.5% 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 \$27.09 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

12-31-22
Assessed Value
Total Munic Assd Value \$ 1,323,550,918.00 Addit. 10% Debt Marg.
5% Legal Debt Margin \$ 66,177,545.90 \$ 132,355,091.80

Issuance	Mature	Outstanding Balance 12-31-23		
Sales Tax Rev. Refunding Bonds Series 2019 (\$1,815,000 @ 2.47%)	2029	\$ 1,146,311.21	\$	1,146,311.21
SRF Waste Water Loan #3 (\$6,130,000 @ 3.5%)	2023	\$ -		
Waste Water Loan #4 (\$3,330,000 @ 3.3%)	2034	\$ 2,672,486.48		
Waste Water Loan #5 (\$1,177,289 @ 2%)	2043	\$ 1,177,289.00		
Sub-total			\$	3,849,775.48
SRF Water Loan #1 (\$3,460,000 @ 3.5%)	2023	\$ -		
SRF Water Loan #2 (881,430.53 @ 3.25%)	2029	\$ -		
SRF Water Loan #3 (\$3,000,000 @ 3.25%)	2031	\$ -		
SRF Water Loan #4 (\$1,980,000 @ 3%)	2031	\$ -		
			\$	-
Water Loan #5 (\$12,850,000 @3%/\$1m. Pc. Forgiv./ 30 years) Col. Well	2046			\$ 9,985,057.19
Water Loan #6 (\$37,000,000 @2.25%/30 years) Trtmnt. Plant	2048			\$ 32,591,233.36
Sub-total				
Transfer Station Loan #1 (\$285,000 @ 3%)	2025	\$ 28,264.55		
Transfer Station Loan #2 (\$75,000 @ 3%)	2026	\$ 11,022.97		
Transfer Station Loan #3 (\$450,000 @ 2.25%/ten years)	2027	\$ 163,884.60		
Sub-total			\$	203,172.12
Solid Waste Loan #1 (\$574,500 @ 2% / 10 Years)	2028	\$ 252,749.20	\$	252,749.20
2018 Fire Stat. Refunding Cert.of Part. (\$1,590,000 @ 2.41 Avg. %)	2028	\$ 745,000.00	\$	745,000.00
2019 Huether Fam.Aqu.Cntr Cert.of Participation (\$14,000,000 @ 2.91%)	2039	\$ 11,881,514.09	\$	11,881,514.09
Total Legal Debt			\$	18,078,522.10
Additional Debt Available			\$	48,099,023.80
			\$	89,778,801.25

City of Yankton
Adopted 2024 Budget

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

Fund: General

ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
Beginning Balance 1-1	\$10,588,687	\$11,176,828	\$10,058,823	\$2,321,860	\$9,939,135	\$9,939,135	\$5,009,435
Revenues:							
Current Property Taxes	\$2,846,492	\$2,924,407	\$3,071,076	\$3,184,774	\$1,582,790	\$3,225,337	\$3,354,350
Other Taxes	\$7,895,057	\$8,446,915	\$8,624,116	\$8,867,742	\$3,132,359	\$8,822,886	\$8,966,164
Licenses & Permits	\$429,590	\$365,255	\$474,423	\$334,772	\$101,825	\$374,172	\$348,797
Intergovernmental Revenues	\$1,035,461	\$924,339	\$923,065	\$704,874	\$383,274	\$856,304	\$912,437
Charges for Goods & Services	\$2,407,736	\$2,573,584	\$2,498,180	\$2,398,354	\$1,065,025	\$2,494,612	\$2,482,854
Fines & Forfeits	\$4,334	\$4,520	\$7,286	\$4,500	\$2,507	\$4,700	\$4,700
Miscellaneous	\$281,801	\$470,779	\$565,654	\$59,000	\$224,084	\$291,360	\$59,000
Total Revenue	\$14,900,471	\$15,709,799	\$16,163,800	\$15,554,016	\$6,491,864	\$16,069,371	\$16,128,302
Transfers In	\$168,476	\$173,512	\$232,501	\$282,534	\$65,696	\$277,881	\$281,915
Due To / Due From Other Funds	\$51,288	\$84,493	(\$2,547)	\$0	\$0	\$0	\$0
Total Funds Available	\$25,708,922	\$27,144,632	\$26,452,577	\$18,158,410	\$16,496,695	\$26,286,387	\$21,419,652
Transfers Out	\$3,739,378	\$5,965,922	\$4,807,133	\$5,870,931	\$2,359,127	\$5,079,325	\$4,410,998
Expenditures/Appropriations	\$10,792,716	\$11,119,887	\$11,706,309	\$16,524,783	\$4,743,827	\$16,197,627	\$17,008,654
Total Funds Committed	\$14,532,094	\$17,085,809	\$16,513,442	\$22,395,714	\$7,102,954	\$21,276,952	\$21,419,652
Ending Balance 12-31	\$11,176,828	\$10,058,823	\$9,939,135	(\$4,237,304)	\$9,393,741	\$5,009,435	\$0



City of Yankton
Adopted 2024 Budget

Fund: General

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 31xx	Property Tax Current	\$2,846,492	\$2,924,407	\$3,071,076	\$3,184,774	\$1,582,790	\$3,225,337	\$3,354,350
101 31xx	Property Tax All Prior	\$20,282	\$19,522	\$22,339	\$17,000	\$8,688	\$17,000	\$17,000
101 3125	Fire Premium	\$0	\$58,708	\$65,748	\$60,000	\$0	\$60,000	\$60,000
101 3140	General Sales and Use Tax	\$6,377,194	\$6,876,602	\$7,038,683	\$7,294,699	\$2,365,190	\$7,249,843	\$7,394,840
101 3150	Yankton Road Tax	\$432,017	\$429,442	\$432,061	\$432,000	\$234,882	\$432,000	\$430,281
101 3155	Fire Station Opt-Out	\$175,250	\$175,017	\$175,161	\$175,000	\$86,563	\$175,000	\$175,000
101 3156	HFAC Opt-Out	\$882,360	\$882,829	\$883,766	\$884,043	\$436,350	\$884,043	\$884,043
101 3190	Pen. & Int. on Delinquent Tax	\$7,954	\$4,795	\$6,358	\$5,000	\$686	\$5,000	\$5,000
	Subtotal Taxes	\$10,741,549	\$11,371,322	\$11,695,192	\$12,052,516	\$4,715,149	\$12,048,223	\$12,320,514
101 3210	Liquor Licenses	\$53,515	\$56,235	\$55,280	\$46,000	\$10,255	\$55,000	\$55,000
101 3220	Other Licenses	\$38,422	\$32,661	\$37,160	\$25,000	\$3,695	\$30,000	\$30,000
101 3230	Permits	\$88,876	\$77,580	\$172,054	\$50,000	\$22,987	\$100,000	\$75,000
101 3231	Zoning Fees	\$425	\$350	\$75	\$300	\$150	\$300	\$300
101 3232	Storm Water Permit Fee	\$2,270	\$2,572	\$1,570	\$2,000	\$510	\$2,000	\$2,000
101 3233	Golf Car Permits	\$950	\$675	\$850	\$275	\$675	\$675	\$300
101 3240	Cable TV Franchise	\$222,507	\$166,952	\$177,704	\$190,000	\$49,749	\$165,000	\$165,000
101 3241	Tower Lease	\$22,625	\$28,230	\$29,730	\$21,197	\$13,804	\$21,197	\$21,197
	Subtotal Licenses & Permits	\$429,590	\$365,255	\$474,423	\$334,772	\$101,825	\$374,172	\$348,797
101 3311	FEMA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 3313	CARES Covid Recovery Fund	\$13,000	\$0	\$0	\$0	\$0	\$0	\$0
101 3314	ARPA Covid Funding	\$0	\$3,662	\$0	\$0	\$0	\$0	\$0
101 3340	FEMA State	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 3341	Mosquito Abatement Grant	\$10,645	\$10,214	\$10,353	\$5,000	\$0	\$5,000	\$5,000
101 3342	Library Grant	\$0	\$0	\$0	\$0	\$0	\$46,000	\$0
101 3345	COPS Grant	\$41,687	\$51,315	\$15,002	\$0	\$0	\$0	\$0
101 3348	GOED Relocation Grant	\$0	\$0	\$4,000	\$0	\$0	\$0	\$0
101 3349	Homeland Security Grant	\$14,405	\$5,560	\$40,280	\$0	\$0	\$25,980	\$25,980
101 3352	Bulletproof Partnership Grant	\$4,488	\$2,104	\$3,348	\$2,000	\$0	\$5,518	\$7,245
101 3353	Traffic Enforcement Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 3354	Police Grant	\$8,137	\$10,066	\$3,222	\$3,880	\$662	\$3,880	\$10,186
101 3355	Energy Efficiency Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$75,570
101 3359	Fire Grant	\$0	\$0	\$0	\$95,000	\$0	\$0	\$95,000
101 3361	Liquor Tax Reversions	\$106,209	\$107,115	\$106,546	\$88,000	\$25,722	\$100,000	\$100,000
101 3362	Amusement Machine Fees	\$12	\$0	\$0	\$0	\$0	\$0	\$0
101 3363	State Road Aid	\$307,397	\$307,903	\$319,266	\$235,000	\$117,007	\$300,000	\$300,000
101 3366	Housing Authority Admin.	\$129,632	\$85,878	\$73,909	\$57,130	\$38,424	\$57,130	\$57,130
101 3372	10% Motor Vehicle Licenses	\$137,318	\$135,176	\$140,510	\$120,000	\$49,737	\$120,000	\$120,000
101 3373	Bank Franchise Fee	\$109,135	\$118,342	\$112,903	\$40,633	\$122,347	\$122,347	\$40,633
101 3374	County Share of Senior Citizens	\$27,070	\$39,444	\$21,036	\$35,128	\$6,054	\$35,128	\$44,590
101 3375	County Share of Airport Operations	\$7,500	\$7,500	\$5,000	\$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	\$20,000
101 3384	County Reimbursement Emergency Equipme	\$0	\$0	\$215	\$0	\$0	\$0	\$0
101 3385	E911 Funds	\$82,585	\$0	\$0	\$0	\$0	\$0	\$0
101 3390	Yankton School District - Police	\$21,241	\$25,060	\$52,475	\$6,103	\$18,321	\$18,321	\$6,103
	Subtotal Intergvt. Revenues	\$1,035,461	\$924,339	\$923,065	\$704,874	\$383,274	\$856,304	\$912,437

City of Yankton
Adopted 2024 Budget

Fund: General

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 3410	Billing and Admin to Enterprise	\$1,614,445	\$1,614,445	\$1,691,324	\$1,691,324	\$845,662	\$1,691,324	\$1,691,324
101 3421	Insurance Reports	\$579	\$777	\$836	\$600	\$538	\$600	\$600
101 3423	Kennel Fees	\$91	\$23	\$9	\$100	\$0	\$100	\$100
101 3429	Volunteer Premium	\$0	\$0	\$0	\$60,000	\$0	\$60,000	\$60,000
101 3430	Eng. & Admin. Special Projects	\$142,169	\$240,991	\$244,414	\$140,000	\$0	\$140,000	\$140,000
101 3432	Assessments - Code Enforcement	\$9,878	\$24,976	\$3,601	\$2,500	\$6,054	\$6,054	\$2,500
101 3434	Assessment Roll-Interest	\$682	\$202	\$0	\$20	\$897	\$897	\$20
101 3436	Equipment & Material Chg-Enterprise	\$116,991	\$131,475	\$64,123	\$20,000	\$0	\$20,000	\$20,000
101 3437	Equip & Material Chg - Streets	\$230,159	\$141,067	\$0	\$200,000	\$45,021	\$200,000	\$200,000
101 3438	Equip & Labor Chg - Police	\$1,888	\$376	\$179	\$0	\$5	\$5	\$0
101 3443	Airport Building Rental	\$19,113	\$24,011	\$27,981	\$16,000	\$16,816	\$16,816	\$16,000
101 3444	Airport Land Rental	\$33,130	\$34,516	\$51,789	\$33,000	\$28,190	\$33,000	\$33,000
101 3445	City Airport Fuel Sales	\$217,739	\$335,303	\$377,857	\$215,000	\$104,918	\$300,000	\$300,000
101 3446	Airport Self Fuel	\$418	\$550	\$870	\$500	\$200	\$500	\$500
101 3447	Airport Bldg Rental - Non Taxable	\$0	\$0	\$7,000	\$0	\$5,000	\$5,000	\$0
101 3448	Airport - Other Taxable	\$55	\$154	\$0	\$500	\$1	\$500	\$500
101 3450	Library Copy Fees	\$0	\$0	\$0	\$0	\$7	\$8	\$0
101 3451	Non-Resident Library Cards	\$9,960	\$10,540	\$11,170	\$8,500	\$4,495	\$8,500	\$8,500
101 3452	Library A.V. Fees	\$330	\$108	\$0	\$500	\$0	\$0	\$0
101 3453	Library Long or (Short)	(\$28)	(\$3)	\$1	\$10	\$1	\$10	\$10
101 3454	Sale of Withdrawn Items	\$461	\$381	\$266	\$200	\$76	\$200	\$200
101 3455	Other - Library Revenues	\$1,410	\$787	\$1,106	\$1,500	\$248	\$1,500	\$1,500
101 3456	PC Printing	\$4,713	\$6,437	\$7,463	\$6,000	\$3,365	\$6,000	\$6,000
101 3490	Sale of Materials	\$22	\$0	\$2	\$100	\$33	\$100	\$100
101 3491	Other Non-Taxable	\$3,531	\$6,468	\$8,189	\$2,000	\$3,498	\$3,498	\$2,000
	Subtotal for Goods and Services	\$2,407,736	\$2,573,584	\$2,498,180	\$2,398,354	\$1,065,025	\$2,494,612	\$2,482,854
101 3510	Court Fines	\$1,643	\$3,158	\$4,099	\$3,000	\$1,564	\$2,500	\$2,500
101 3511	Parking Fines	\$2,279	\$715	\$2,576	\$1,000	\$775	\$1,700	\$1,700
101 3520	Library Fines	\$412	\$647	\$611	\$500	\$168	\$500	\$500
	Subtotal Fines	\$4,334	\$4,520	\$7,286	\$4,500	\$2,507	\$4,700	\$4,700
101 3610	Interest	\$38,863	\$214,051	\$456,547	\$40,000	\$153,844	\$210,000	\$40,000
101 3612	Sale of Fixed Assets	\$163,470	\$138,750	\$18,100	\$10,000	\$0	\$10,000	\$10,000
101 3613	In Lieu of Tax	\$0	\$20,403	\$0	\$0	\$0	\$0	\$0
101 3615	Misc Reimbursements	\$25,402	\$51,522	\$32,356	\$4,000	\$20,783	\$20,783	\$4,000
101 3620	Land Rent	\$0	\$0	\$4,400	\$0	\$0	\$0	\$0
101 3640	Compensation for Loss & Damage	\$51,949	\$39,615	\$46,408	\$3,000	\$48,577	\$48,577	\$3,000
101 3641	Library Comp for Loss & Damage	\$1,527	\$1,538	\$1,426	\$1,500	\$780	\$1,500	\$1,500
101 3660	Private Donations	\$590	\$4,900	\$6,417	\$500	\$100	\$500	\$500
	Subtotal Miscellaneous	\$281,801	\$470,779	\$565,654	\$59,000	\$224,084	\$291,360	\$59,000
101 3923	From BBB	\$15,000	\$20,000	\$78,650	\$30,000	\$0	\$30,000	\$30,000
101 3927	From 911 Fund / Dispatch	\$0	\$0	\$0	\$98,954	\$0	\$94,031	\$98,014
101 3928	From BID Fund (Administration)	\$2,738	\$2,774	\$3,113	\$2,842	\$0	\$3,112	\$3,163
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
	Subtotal Other Sources	\$168,476	\$173,512	\$232,501	\$282,534	\$65,696	\$277,881	\$281,915
	Total General Fund	\$15,068,947	\$15,883,311	\$16,396,301	\$15,836,550	\$6,557,560	\$16,347,252	\$16,410,217

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: General		Function: General Government				Activity: City Commission		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 101 102	Temp. Salaries & Wages	\$56,237	\$58,292	\$63,714	\$62,315	\$28,293	\$66,262	\$68,084
101 101 111	OASI	\$4,302	\$4,459	\$4,874	\$4,767	\$2,164	\$5,069	\$5,208
101 101 131	Worker's Compensation	\$125	\$160	\$180	\$345	\$0	\$345	\$380
101 101 133	Unemployment Insurance	\$0	\$0	\$26	\$319	\$5	\$290	\$319
101 101 141	Employee Committee	\$250	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Personnel Services	\$60,914	\$62,911	\$68,794	\$67,746	\$30,462	\$71,966	\$73,991
101 101 201	Insurance	\$18,349	\$13,986	\$14,691	\$23,312	\$15,142	\$21,193	\$23,312
101 101 202	Professional Services	\$61,270	\$52,233	\$26,000	\$50,000	\$9,774	\$25,000	\$50,000
101 101 203	Audit	\$10,177	\$21,481	\$43,612	\$30,000	\$19,597	\$30,000	\$30,000
101 101 211	Publishing	\$7,218	\$7,552	\$7,901	\$9,000	\$2,764	\$9,000	\$9,000
101 101 232	Office Supplies	\$611	\$0	\$1,120	\$1,000	\$184	\$1,000	\$1,000
101 101 233	Printing & Binding	\$806	\$0	\$0	\$500	\$0	\$500	\$500
101 101 234	Copies	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 101 261	Membership Dues	\$8,408	\$8,836	\$9,233	\$5,000	\$0	\$5,000	\$5,000
101 101 265	Conference & Meetings	\$538	\$374	\$261	\$5,000	\$124	\$5,000	\$5,000
101 101 267	Expense Allowance	\$0	\$0	\$0	\$500	\$0	\$500	\$500
	Subtotal Other Current Expenditure	\$107,377	\$104,462	\$102,818	\$127,512	\$47,585	\$100,393	\$127,512
101 101 355	COVID Capital Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$168,291	\$167,373	\$171,612	\$195,258	\$78,047	\$172,359	\$201,503

**CITY MANAGER
ACCOUNT #101-102**

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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 102 101	Regular Salaries & Wages	\$175,683	\$173,114	\$197,184	\$194,574	\$79,797	\$210,000	\$215,775
101 102 102	Temp. Salaries & Wages	\$0	\$0	\$0	\$3,000	\$0	\$3,000	\$3,000
101 102 103	Overtime Wages	\$3,496	\$2,715	\$132	\$1,000	\$70	\$1,000	\$1,000
101 102 111	OASI	\$13,578	\$13,101	\$15,095	\$15,191	\$6,110	\$16,371	\$16,813
101 102 121	Retirement	\$10,751	\$10,550	\$11,839	\$14,668	\$4,792	\$15,825	\$16,258
101 102 131	Worker's Compensation	\$346	\$440	\$646	\$532	\$0	\$691	\$760
101 102 132	Group Insurance	\$14,280	\$13,121	\$15,055	\$22,077	\$5,866	\$22,077	\$24,285
101 102 133	Unemployment Insurance	\$83	\$151	\$147	\$183	\$38	\$183	\$201
	Subtotal Personnel Services	\$218,217	\$213,192	\$240,098	\$251,225	\$96,673	\$269,147	\$278,092
101 102 201	Insurance	\$508	\$495	\$520	\$708	\$535	\$708	\$779
101 102 202	Professional Services	\$5,528	\$1,451	\$717	\$15,000	\$271	\$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	\$44	\$500	\$0	\$500	\$500
101 102 231	Postage	\$395	\$283	\$286	\$1,000	\$129	\$1,000	\$1,000
101 102 232	Office Supplies	\$546	\$2,110	\$355	\$1,500	\$60	\$1,500	\$1,500
101 102 233	Printing & Binding	\$0	\$0	\$0	\$400	\$0	\$400	\$400
101 102 234	Copies	\$2,223	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000
101 102 235	Subscriptions & Publications	\$357	\$148	\$149	\$500	\$245	\$500	\$500
101 102 255	COVID Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 102 261	Membership Dues	\$325	\$200	\$475	\$1,500	\$0	\$1,500	\$1,500
101 102 262	Mileage	\$4,800	\$4,800	\$5,000	\$5,000	\$1,800	\$5,000	\$5,000
101 102 264	Learning	\$0	\$0	\$0	\$1,500	\$0	\$1,500	\$1,500
101 102 265	Conference & Meetings	\$1,294	\$2,041	\$1,305	\$5,000	\$543	\$5,000	\$5,000
101 102 271	Telephone	\$2,284	\$2,182	\$937	\$1,100	\$311	\$1,100	\$1,100
	Subtotal Other Current Expenditures	\$18,260	\$13,710	\$9,788	\$38,708	\$3,894	\$38,708	\$38,779
101 102 350	Equipment	\$0	\$2,199	\$3,066	\$1,000	\$1,011	\$1,011	\$1,000
	Subtotal Capital Expenditures	\$0	\$2,199	\$3,066	\$1,000	\$1,011	\$1,011	\$1,000
	Total Expenditures	\$236,477	\$229,101	\$252,952	\$290,933	\$101,578	\$308,866	\$317,871

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: General		Function: General Government				Activity: City Attorney		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 103 102	Temp. Salaries & Wages	\$63,122	\$66,474	\$71,350	\$82,411	\$28,846	\$82,411	\$85,902
101 103 111	OASI	\$4,829	\$5,085	\$5,458	\$6,304	\$2,207	\$6,304	\$6,572
101 103 131	Worker's Compensation	\$121	\$127	\$166	\$186	\$0	\$186	\$205
101 103 132	Group Insurance	\$0	\$35	\$35	\$35	\$0	\$35	\$35
101 103 133	Unemployment Insurance	\$43	\$61	\$76	\$221	\$21	\$221	\$243
	Subtotal Personnel Services	\$68,115	\$71,782	\$77,085	\$89,157	\$31,074	\$89,157	\$92,957
101 103 202	Professional Services	\$23,629	\$18,913	\$21,795	\$30,000	\$127	\$30,000	\$30,000
101 103 235	Subscriptions & Publications	\$2,250	\$2,588	\$2,976	\$5,000	\$2,568	\$5,000	\$5,000
	Subtotal Other Current Expenditures	\$25,879	\$21,501	\$24,771	\$35,000	\$2,695	\$35,000	\$35,000
	Total Expenditures	\$93,994	\$93,283	\$101,856	\$124,157	\$33,769	\$124,157	\$127,957

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 3 Generalists.

City of Yankton
Adopted 2024 Budget

Fund: General		Function: General Government				Activity: Finance Office		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 104 101	Regular Salaries & Wages	\$427,858	\$451,720	\$509,478	\$565,641	\$225,469	\$565,641	\$589,602
101 104 103	Overtime Wages	\$508	\$1,070	\$972	\$500	\$1,101	\$1,101	\$500
101 104 111	OASI	\$31,353	\$32,758	\$36,437	\$43,310	\$14,644	\$43,356	\$45,143
101 104 121	Retirement	\$25,665	\$26,934	\$29,913	\$33,968	\$12,121	\$34,005	\$35,406
101 104 131	Worker's Compensation	\$1,026	\$1,289	\$1,439	\$2,505	\$0	\$2,505	\$2,756
101 104 132	Group Insurance	\$49,478	\$45,353	\$48,754	\$93,470	\$18,467	\$70,000	\$77,000
101 104 133	Unemployment Insurance	\$305	\$489	\$556	\$660	\$170	\$660	\$726
	Subtotal Personnel Services	\$536,193	\$559,613	\$627,549	\$740,054	\$271,972	\$717,268	\$751,133
101 104 201	Insurance	\$917	\$894	\$939	\$1,136	\$967	\$1,136	\$1,250
101 104 202	Professional Services	\$21,611	\$14,244	\$12,485	\$20,000	\$13,190	\$15,000	\$20,000
101 104 204	Election	\$8,928	\$12,771	\$9,642	\$10,000	\$9,212	\$10,000	\$10,000
101 104 211	Publishing	\$605	\$509	\$145	\$600	\$645	\$645	\$600
101 104 221	Rep. & Maintenance-Equipment	\$48	\$90	\$0	\$200	\$0	\$200	\$200
101 104 231	Postage	\$2,005	\$1,902	\$2,646	\$2,500	\$1,166	\$2,700	\$2,800
101 104 232	Office Supplies	\$2,348	\$2,907	\$3,632	\$5,000	\$2,401	\$5,000	\$5,000
101 104 233	Printing & Binding	\$128	\$76	\$0	\$500	\$0	\$500	\$500
101 104 234	Copies	\$3,118	\$3,036	\$3,288	\$4,000	\$1,140	\$4,000	\$4,000
101 104 235	Subscriptions & Publications	\$0	\$278	\$540	\$500	\$180	\$500	\$500
101 104 261	Membership Dues	\$245	\$360	\$570	\$650	\$0	\$650	\$650
101 104 264	Learning	\$101	\$1,393	\$552	\$2,000	\$50	\$2,000	\$2,000
101 104 265	Conference & Meetings	\$366	\$214	\$0	\$500	\$550	\$550	\$500
101 104 271	Telephone	\$3,294	\$4,177	\$3,094	\$4,500	\$1,015	\$4,500	\$4,500
	Subtotal Other Current Expenditures	\$43,714	\$42,851	\$37,533	\$52,086	\$30,516	\$47,381	\$52,500
101 104 350	Equipment	\$0	\$82,700	\$2,674	\$12,000	\$15,650	\$17,000	\$1,000
	Subtotal Capital Expenditures	\$0	\$82,700	\$2,674	\$12,000	\$15,650	\$17,000	\$1,000
	Total Expenditures	\$579,907	\$685,164	\$667,756	\$804,140	\$318,138	\$781,649	\$804,633

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: General		Function: General Government				Activity: Information & Technology Services		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 105 101	Regular Salaries & Wages	\$219,458	\$234,058	\$250,979	\$325,974	\$100,699	\$325,974	\$339,782
101 105 102	Temp. Salaries & Wages	\$12,870	\$0	\$0	\$5,600	\$0	\$5,600	\$5,600
101 105 111	OASI	\$17,079	\$17,505	\$19,176	\$25,365	\$7,703	\$25,365	\$26,422
101 105 121	Retirement	\$13,168	\$13,902	\$14,918	\$19,558	\$6,042	\$19,558	\$20,387
101 105 131	Worker's Compensation	\$767	\$682	\$813	\$1,498	\$0	\$1,498	\$1,648
101 105 132	Group Insurance	\$20,941	\$20,084	\$20,073	\$46,641	\$7,835	\$46,641	\$51,305
101 105 133	Unemployment Insurance	\$158	\$169	\$184	\$611	\$48	\$611	\$742
	Subtotal Personnel Services	\$284,441	\$286,400	\$306,143	\$425,247	\$122,327	\$425,247	\$445,886
101 105 201	Insurance	\$345	\$336	\$849	\$979	\$874	\$979	\$1,077
101 105 202	Professional Services	\$4,185	\$2,994	\$4,760	\$3,000	\$0	\$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	\$249	\$1,238	\$572	\$2,000	\$351	\$2,000	\$2,000
101 106 224	Rep. & Maint. Central Garage	\$0	\$548	\$586	\$0	\$63	\$0	\$0
101 105 230	Supplies - PC Network	\$361	\$1,265	\$589	\$2,500	\$69	\$2,500	\$2,500
101 105 231	Postage	\$14	\$0	\$0	\$100	\$0	\$100	\$100
101 105 232	Office Supplies	\$221	\$308	\$318	\$500	\$213	\$500	\$500
101 105 233	Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 105 234	Copies	\$5,601	\$9,129	\$8,333	\$8,200	\$2,842	\$8,200	\$8,200
101 105 235	Subscriptions & Publications - Software / Aer	\$30,121	\$21,224	\$30,099	\$35,000	\$20,054	\$40,000	\$40,000
101 105 261	Membership Dues	\$0	\$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	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$2,000
101 105 270	Internet Access	\$31,095	\$25,680	\$32,969	\$35,000	\$12,809	\$35,000	\$35,000
101 105 271	Telephone	\$1,783	\$3,332	\$5,420	\$2,500	\$963	\$2,500	\$2,500
	Subtotal Other Current Expenditures	\$73,975	\$66,054	\$84,495	\$97,129	\$38,238	\$102,129	\$102,227
101 105 350	Equipment	\$38,805	\$97,265	\$36,210	\$188,759	\$3,685	\$188,759	\$37,000
102 105 355	COVID Capital Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Capital Expenditures	\$38,805	\$97,265	\$36,210	\$188,759	\$3,685	\$188,759	\$37,000
	Total Expenditures	\$397,221	\$449,719	\$426,848	\$711,135	\$164,250	\$716,135	\$585,113

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.

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: General		Function: General Government				Activity: Human Resources		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 107 101	Regular Salaries & Wages	\$123,733	\$138,371	\$162,082	\$173,639	\$68,192	\$173,639	\$180,994
101 107 102	Temp. Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 107 103	Overtime Wages	\$353	\$683	\$946	\$1,000	\$0	\$0	\$0
101 107 111	OASI	\$8,424	\$9,241	\$11,163	\$13,360	\$4,821	\$13,283	\$13,846
101 107 121	Retirement	\$7,193	\$8,168	\$9,782	\$10,478	\$3,995	\$10,418	\$10,860
101 107 131	Worker's Compensation	\$285	\$357	\$496	\$999	\$0	\$999	\$1,099
101 107 132	Group Insurance	\$14,320	\$14,310	\$17,359	\$19,732	\$6,722	\$19,732	\$21,705
101 107 133	Unemployment Insurance	\$97	\$105	\$146	\$364	\$40	\$364	\$400
101 107 141	Employee Committee	\$7,788	\$9,361	\$12,421	\$15,000	\$1,922	\$15,000	\$15,000
	Subtotal Personnel Services	\$162,193	\$180,596	\$214,395	\$234,572	\$85,692	\$233,435	\$243,904
101 107 201	Insurance	\$0	\$0	\$0	\$495	\$0	\$495	\$545
101 107 202	Professional Services (UKG)	\$22,774	\$29,093	\$24,901	\$33,000	\$13,247	\$33,000	\$33,000
101 107 211	Publishing	\$0	\$0	\$0	\$100	\$0	\$100	\$100
101 107 231	Postage	\$102	\$324	\$315	\$500	\$293	\$500	\$500
101 107 232	Office Supplies	\$306	\$546	\$301	\$400	\$384	\$400	\$400
101 107 234	Copies	\$38	\$0	\$0	\$250	\$0	\$250	\$250
101 107 235	Subscriptions & Publications	\$1,137	\$0	\$249	\$100	\$150	\$150	\$100
101 107 261	Membership Dues	\$682	\$235	\$1,073	\$750	\$688	\$750	\$750
101 107 262	Mileage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 107 264	Learning	\$0	\$599	\$827	\$500	\$0	\$500	\$0
101 107 265	Conference & Meetings	\$249	\$799	\$781	\$2,000	\$21	\$2,000	\$2,500
101 107 271	Telephone	\$1,256	\$1,593	\$1,305	\$1,400	\$431	\$1,400	\$1,400
	Subtotal Other Current Expenditures	\$26,544	\$33,189	\$29,752	\$39,495	\$15,214	\$39,545	\$39,545
101 107 350	Equipment	\$1,969	\$0	\$0	\$0	\$0	\$0	\$1,000
	Subtotal Capital Expenditures	\$1,969	\$0	\$0	\$0	\$0	\$0	\$1,000
	Total Expenditures	\$190,706	\$213,785	\$244,147	\$274,067	\$100,906	\$272,980	\$284,449

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

Fund: General		Function: General Government			Activity: Contingency			
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 109 601	Contingency	\$0	\$0	\$0	\$300,000	\$0	\$400,000	\$400,000
	Total Expenditures	\$0	\$0	\$0	\$300,000	\$0	\$400,000	\$400,000

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, 3 Detectives, 5 Sergeants, 1 Community Service Officer, 17 Patrol Officers which includes 1 K-9 Units, 2 full-time School Resource Officers. The department is assisted by 1 Public Safety Administrative Assistant.

City of Yankton
Adopted 2024 Budget

Fund: General		Function: Public Safety				Activity: Police		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 111 101	Regular Salaries & Wages	\$1,898,688	\$1,896,572	\$1,994,429	\$2,524,579	\$836,634	\$2,524,759	\$2,631,708
101 111 102	Temp. Salaries & Wages	\$17,747	\$7,294	\$6,313	\$22,400	\$3,762	\$22,400	\$22,400
101 111 103	Overtime Wages	\$78,583	\$97,267	\$102,542	\$90,000	\$28,605	\$95,000	\$95,237
101 111 111	OASI	\$145,845	\$145,569	\$155,941	\$201,729	\$63,619	\$202,125	\$210,325
101 111 121	Retirement	\$152,464	\$153,637	\$163,538	\$210,958	\$67,469	\$211,373	\$219,948
101 111 131	Worker's Compensation	\$36,410	\$40,376	\$42,217	\$51,057	\$0	\$51,057	\$56,163
101 111 132	Group Insurance	\$217,726	\$201,486	\$220,397	\$328,508	\$85,787	\$328,508	\$361,359
101 111 133	Unemployment Insurance	\$1,608	\$2,131	\$2,491	\$2,584	\$614	\$2,584	\$2,842
	Subtotal Personnel Services	\$2,549,071	\$2,544,332	\$2,687,868	\$3,431,815	\$1,086,490	\$3,437,806	\$3,599,982
101 111 201	Insurance	\$25,237	\$34,570	\$36,541	\$42,350	\$43,269	\$43,269	\$47,596
101 111 202	Professional Services	\$24,783	\$37,773	\$41,310	\$48,000	\$18,256	\$48,000	\$45,000
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	\$16,216	\$8,920	\$3,870	\$0	\$0	\$6,626	\$0
101 111 211	Publishing	\$0	\$0	\$191	\$500	\$0	\$500	\$500
101 111 212	Rent for Safety Center	\$101,336	\$105,680	\$107,648	\$112,000	\$41,022	\$112,000	\$112,000
101 111 221	Rep. & Maintenance-Equipment	\$12,277	\$15,308	\$13,895	\$20,000	\$6,540	\$20,000	\$20,000
101 111 222	Rep.& Maint.-Vehicles	\$8,756	\$9,166	\$18,813	\$22,000	\$4,590	\$20,000	\$22,000
101 111 224	Rep. & Maint. Central Garage	\$95,623	\$129,744	\$135,798	\$135,000	\$37,392	\$135,000	\$135,000
101 111 231	Postage	\$2,389	\$1,902	\$1,693	\$3,100	\$933	\$3,100	\$3,100
101 111 232	Office Supplies	\$1,046	\$2,574	\$2,235	\$3,300	\$364	\$3,300	\$3,300
101 111 233	Printing & Binding	\$2,049	\$1,091	\$2,012	\$2,500	\$833	\$2,500	\$2,500
101 111 234	Copies	\$2,997	\$2,451	\$2,790	\$3,500	\$814	\$3,500	\$3,500
101 111 235	Subscriptions & Publications	\$506	\$353	\$328	\$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	\$0	\$799	\$537	\$1,000	\$114	\$1,000	\$1,000
101 111 244	Uniforms	\$12,115	\$7,890	\$7,442	\$12,000	\$4,317	\$12,000	\$12,000
101 111 245	Cop Cards	\$0	\$0	\$1,597	\$4,000	\$0	\$4,000	\$4,000
101 111 246	K-9 Care	\$3,923	\$1,809	\$5,821	\$3,800	\$350	\$3,800	\$4,000
101 111 248	Photography Supplies	\$126	\$0	\$0	\$650	\$0	\$650	\$650
101 111 250	Safety Town Grant	\$100	\$0	\$0	\$0	\$0	\$0	\$0
101 111 251	Public Education Expenditures	\$321	\$2,859	\$3,520	\$10,000	\$5,635	\$8,000	\$5,000
101 111 253	NTOA Learning - Homeland Security	\$13,355	\$0	\$0	\$0	\$0	\$0	\$0
101 111 255	COVID Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 111 261	Membership Dues	\$4,732	\$5,082	\$5,005	\$6,000	\$905	\$5,500	\$6,000
101 111 262	Mileage	\$1,400	\$2,600	\$2,700	\$2,900	\$1,000	\$2,700	\$2,700
101 111 263	Travel Expense	\$5,152	\$10,485	\$13,710	\$11,000	\$1,805	\$14,000	\$14,000
101 111 264	Learning	\$16,832	\$4,267	\$15,216	\$33,000	\$8,198	\$33,000	\$33,000
101 111 265	Conference & Meetings	\$290	\$1,241	\$764	\$2,800	\$1,886	\$2,800	\$3,000
101 111 266	Special Account-Detectives	\$1,133	\$2,329	\$5,084	\$4,000	\$1,350	\$4,000	\$4,000
101 111 267	Ammunition	\$9,634	\$8,031	\$3,994	\$15,000	\$5,344	\$10,000	\$15,000
101 111 271	Telephone	\$10,191	\$9,614	\$10,858	\$14,200	\$3,202	\$13,000	\$14,200
	Subtotal Other Current Expenditures	\$392,519	\$426,538	\$463,372	\$536,500	\$208,119	\$536,145	\$536,946
101 111 322	FEMA Flooding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 111 350	Equipment	\$386,473	\$166,970	\$214,588	\$268,540	\$30,550	\$334,240	\$277,520
101 111 570	Cash Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Capital Expenditures	\$386,473	\$166,970	\$214,588	\$268,540	\$30,550	\$334,240	\$277,520
	Audit Adjustment							
	Total Expenditures	\$3,328,063	\$3,137,840	\$3,365,828	\$4,236,855	\$1,325,159	\$4,308,191	\$4,414,448

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 and 50 Volunteer Firefighters.

City of Yankton
Adopted 2024 Budget

Fund: General		Function: Public Safety				Activity: Fire Department		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 114 101	Regular Salaries & Wages	\$179,925	\$213,639	\$204,091	\$266,569	\$64,484	\$266,569	\$277,861
101 114 102	Temp. Salaries & Wages	\$9,107	\$10,550	\$29,300	\$6,500	\$309	\$6,500	\$6,500
101 114 103	Overtime Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 114 104	Volunteer Pay	\$0	\$0	\$0	\$132,420	\$0	\$132,420	\$132,420
101 114 111	OASI	\$14,363	\$15,825	\$17,585	\$31,020	\$3,913	\$31,020	\$31,884
101 114 121	Retirement	\$15,058	\$16,542	\$16,068	\$21,326	\$4,066	\$21,326	\$22,229
101 114 131	Worker's Compensation	\$10,989	\$15,194	\$7,791	\$20,021	\$0	\$20,021	\$22,023
101 114 132	Group Insurance	\$14,473	\$16,386	\$16,865	\$26,790	\$3,545	\$26,760	\$29,436
101 114 133	Unemployment Insurance	\$126	\$229	\$285	\$259	\$30	\$296	\$326
	Subtotal Personnel Services	\$244,041	\$288,365	\$291,985	\$504,905	\$76,347	\$504,912	\$522,679
101 114 201	Insurance	\$22,865	\$23,981	\$43,196	\$45,507	\$42,585	\$45,507	\$50,058
101 114 202	Professional Services	\$23,706	\$27,698	\$16,440	\$15,000	\$15,262	\$15,262	\$15,000
101 114 204	Yankton Vol. Premium	\$0	\$58,708	\$65,748	\$60,000	\$0	\$60,000	\$60,000
101 114 205	Examinations	\$11,373	\$16,108	\$8,202	\$21,000	\$0	\$21,000	\$21,000
101.114.210	O'Malley Donation	\$0	\$0	\$2,751	\$0	\$102	\$17,156	\$0
101 114 221	Rep. & Maintenance-Equipment	\$11,407	\$7,728	\$17,711	\$20,000	\$1,492	\$20,000	\$20,000
101 114 222	Rep.& Maint.-Vehicles	\$6,732	\$12,972	\$5,794	\$11,000	\$1,759	\$11,000	\$11,000
101 114 223	Rep & Maint.-Bldgs.	\$6,189	\$7,949	\$16,064	\$8,000	\$2,541	\$8,000	\$10,000
101 114 224	Rep. & Maint. Central Garage	\$10,091	\$12,631	\$11,832	\$16,500	\$4,272	\$16,500	\$17,500
101 114 225	Mobile Command Post	\$860	\$923	\$96	\$1,000	\$0	\$1,000	\$1,000
101 114 226	Rep. & Maint. - Rural App	\$435	\$543	\$512	\$2,000	\$461	\$2,000	\$2,000
101 114 231	Postage	\$12	\$95	\$93	\$500	\$39	\$500	\$500
101 114 232	Office Supplies	\$769	\$425	\$1,077	\$750	\$437	\$750	\$750
101 114 233	Printing & Binding	\$0	\$0	\$0	\$350	\$0	\$350	\$350
101 114 234	Copies	\$76	\$0	\$0	\$200	\$0	\$200	\$200
101 114 235	Subscriptions & Publications	\$2,984	\$3,456	\$226	\$4,000	\$3,250	\$4,000	\$4,000
101 114 240	Chemicals & Gases	\$439	\$925	\$435	\$1,000	\$0	\$1,000	\$1,000
101 114 243	Medical & Safety Supplies	\$657	\$145	\$351	\$1,000	\$190	\$1,000	\$1,000
101 114 244	Uniforms & Dry Goods	\$2,247	\$2,939	\$1,077	\$1,500	\$1,529	\$1,529	\$1,500
101 114 247	Small Tools & Hardware	\$1,366	\$1,185	\$1,905	\$2,700	\$1,555	\$2,700	\$3,000
101 114 255	COVID Expense	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$2,000
101 114 261	Membership Dues	\$1,690	\$2,480	\$1,810	\$3,000	\$185	\$3,000	\$300
101 114 262	Mileage	\$0	\$400	\$0	\$0	\$0	\$0	\$0
101 114 263	Travel Expense	\$36	\$241	\$800	\$1,500	\$0	\$1,500	\$2,000
101 114 264	Learning	\$8,719	\$3,580	\$11,181	\$25,000	\$2,542	\$25,000	\$28,000
101 114 265	Conference & Meetings	\$0	\$279	\$926	\$3,000	\$1,051	\$3,000	\$3,000
101 114 268	Prevention	\$1,481	\$2,280	\$2,967	\$3,000	\$0	\$3,000	\$3,000
101 114 271	Telephone	\$2,986	\$4,179	\$3,297	\$4,200	\$952	\$4,200	\$4,200
101 114 272	Electricity	\$7,834	\$8,003	\$7,828	\$8,750	\$3,133	\$8,750	\$8,750
101 114 273	Fuel-Heating	\$4,254	\$6,415	\$5,297	\$7,500	\$2,930	\$7,500	\$7,500
101 114 274	Water Service	\$5,924	\$5,597	\$5,143	\$6,200	\$701	\$6,200	\$6,200
101 114 275	Sewer Service	\$446	\$679	\$561	\$725	\$259	\$725	\$725
101 114 276	Landfill	\$288	\$309	\$384	\$350	\$160	\$350	\$300
	Subtotal Other Current Expenditures	\$135,866	\$212,853	\$233,704	\$277,232	\$87,387	\$294,679	\$285,833
101 114 320	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 114 350	Equipment	\$1,809	\$106,242	\$147,637	\$354,000	\$201,127	\$354,000	\$1,057,100
102 114 350	COVID Capital Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 114 411	Interest Debt Service	\$31,195	\$28,255	\$24,993	\$23,760	\$10,720	\$23,760	\$23,760
101 114 431	Other Debt Service	\$1,495	\$495	\$1,795	\$1,425	\$1,495	\$1,495	\$1,425
101 114 441	Principal	\$140,000	\$145,000	\$145,000	\$145,000	\$0	\$145,000	\$145,000
	Subtotal Capital Expenditures	\$174,499	\$279,992	\$319,425	\$524,185	\$213,342	\$524,255	\$1,227,285
	Total Expenditures	\$554,406	\$781,210	\$845,114	\$1,306,322	\$377,076	\$1,323,846	\$2,035,797

**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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 115 221	Rep. & Maintenance-Equipment	\$1,096	\$7,433	\$0	\$3,500	\$0	\$3,500	\$3,500
101 115 240	Chemicals & Gases	\$0	\$0	\$0	\$250	\$0	\$250	\$200
101 115 271	Telephone	\$3	\$4	\$3	\$10	\$1	\$10	\$10
101 115 272	Electricity	\$963	\$945	\$917	\$1,025	\$348	\$1,025	\$1,200
101 115 273	Fuel-Generator	\$247	\$225	\$239	\$500	\$44	\$500	\$500
	Subtotal Other Current Expenditures	\$2,309	\$8,607	\$1,159	\$5,285	\$393	\$5,285	\$5,410
101 115 350	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$2,309	\$8,607	\$1,159	\$5,285	\$393	\$5,285	\$5,410

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; 3 Senior Engineering Techs; 1 Executive Director of the Yankton Housing and Redevelopment Commission; 2 Administrative Assistant of the Yankton Housing and Redevelopment Commission: (0.17), Office Specialist shared with Joint Powers Authority and Street Department.

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, promote 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.

**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 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 The Center.

City of Yankton
Adopted 2024 Budget

Fund: General		Function: Community Development				Activity: City Hall		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 125 101	Regular Salaries & Wages	\$72,047	\$73,890	\$76,780	\$92,036	\$30,865	\$92,036	\$95,935
101 125 102	Temp. Salaries & Wages	\$0	\$0	\$0	\$500	\$0	\$500	\$500
101 125 103	Overtime Wages	\$5	\$51	\$0	\$500	\$11	\$500	\$500
101 125 111	OASI	\$5,386	\$5,613	\$5,874	\$7,079	\$2,362	\$7,079	\$7,377
101 125 121	Retirement	\$4,323	\$4,411	\$4,607	\$5,552	\$1,853	\$5,552	\$5,786
101 125 131	Worker's Compensation	\$2,779	\$2,958	\$3,020	\$5,445	\$0	\$5,445	\$5,990
101 125 132	Group Insurance	\$11,618	\$11,075	\$12,016	\$25,044	\$4,695	\$25,044	\$27,548
101 125 133	Unemployment Insurance	\$69	\$126	\$126	\$187	\$36	\$170	\$187
	Subtotal Personnel Services	\$96,227	\$98,124	\$102,423	\$136,343	\$39,822	\$136,326	\$143,823
101 125 201	Insurance	\$20,813	\$20,286	\$21,309	\$25,769	\$21,942	\$25,769	\$28,346
101 125 202	Professional Services	\$42,331	\$53,507	\$48,300	\$40,000	\$20,130	\$40,000	\$40,000
101 125 221	Rep. & Maintenance-Equipment	\$0	\$90	\$495	\$500	\$0	\$500	\$500
101 125 223	Rep. & Maintenance-Buildings	\$17,724	\$62,146	\$14,602	\$35,000	\$2,821	\$35,000	\$35,000
101 125 224	Rep. & Maint. Central Garage	\$121	\$6	\$115	\$3,000	\$0	\$1,500	\$1,500
101 125 236	Janitorial Supplies	\$4,068	\$4,238	\$3,805	\$4,800	\$1,708	\$4,800	\$4,800
101 125 247	Small Tools and Hardware	\$6	\$609	\$0	\$250	\$0	\$250	\$250
101 125 255	COVID Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 125 271	Telephone	\$252	\$252	\$273	\$300	\$84	\$300	\$300
101 125 272	Electricity	\$24,580	\$24,039	\$22,912	\$26,000	\$6,967	\$26,000	\$27,000
101 125 273	Fuel-Heating	\$6,231	\$10,303	\$7,778	\$18,000	\$4,127	\$15,000	\$15,000
101 125 274	Water Service	\$1,842	\$1,971	\$1,690	\$2,200	\$612	\$2,200	\$2,200
101 125 275	Sewer Service	\$692	\$743	\$872	\$1,000	\$279	\$1,000	\$1,000
101 125 276	Landfill	\$424	\$456	\$479	\$900	\$184	\$900	\$900
	Subtotal Other Current Expenditures	\$119,084	\$178,646	\$122,630	\$157,719	\$58,854	\$153,219	\$156,796
101 125 301	Capital Repairs and Maintenance	\$0	\$19,033	\$0	\$1,000	\$0	\$1,000	\$36,000
101 125 320	Buildings & Structures	\$5,952	\$59,362	\$0	\$240,797	\$0	\$240,797	\$100,000
101 125 350	Equipment	\$13,304	\$54,006	\$430	\$5,000	\$7,150	\$5,000	\$5,000
101 125 355	COVID Capital Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Capital Expenditures	\$19,256	\$132,401	\$430	\$246,797	\$7,150	\$246,797	\$141,000
	Total Expenditures	\$234,567	\$409,171	\$225,483	\$540,859	\$105,826	\$536,342	\$441,619

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: General		Function: Public Services				Activity: Traffic Control		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 126 101	Regular Salaries & Wages	\$54,242	\$57,902	\$61,854	\$64,983	\$33,006	\$64,983	\$67,736
101 126 103	Overtime Wages	\$236	\$172	\$1,032	\$1,200	\$991	\$1,200	\$1,200
101 126 111	OASI	\$3,820	\$4,108	\$4,435	\$5,063	\$2,028	\$5,063	\$5,274
101 126 121	Retirement	\$3,268	\$3,443	\$3,748	\$3,971	\$1,684	\$3,971	\$4,136
101 126 131	Worker's Compensation	\$2,220	\$2,689	\$4,017	\$3,884	\$0	\$4,538	\$4,992
101 126 132	Group Insurance	\$6,745	\$6,646	\$7,002	\$10,610	\$2,800	\$10,610	\$11,671
101 126 133	Unemployment Insurance	\$42	\$62	\$74	\$129	\$21	\$129	\$142
	Subtotal Personnel Services	\$70,573	\$75,022	\$82,162	\$89,840	\$40,530	\$90,494	\$95,151
101 126 201	Insurance	\$3,486	\$3,397	\$3,569	\$4,219	\$3,674	\$4,219	\$4,641
101 126 202	Professional Services	\$0	\$153	\$1,220	\$3,000	\$45	\$3,000	\$3,000
101 126 221	Rep. & Maintenance-Equipment	\$8,445	\$20,874	\$32,734	\$12,000	\$6,904	\$35,000	\$27,000
101 126 222	Rep. & Maintenance-Vehicles	\$0	\$78	\$0	\$400	\$13	\$400	\$400
101 126 224	Rep. & Maint.-Central Garage	\$2,783	\$1,939	\$4,830	\$7,500	\$590	\$7,500	\$7,500
101 126 247	Small Tools and Hardware	\$484	\$791	\$166	\$500	\$19	\$500	\$700
101 126 264	Learning	\$104	\$1,449	\$494	\$1,000	\$0	\$1,000	\$1,500
101 126 272	Electricity-Street Lights	\$328,122	\$335,209	\$335,128	\$360,000	\$128,524	\$360,000	\$360,000
	Subtotal Other Current Expenditures	\$343,424	\$363,890	\$378,141	\$388,619	\$139,769	\$411,619	\$404,741
101 126 350	Equipment	\$88,017	\$76,956	\$39,392	\$45,000	\$0	\$45,000	\$75,000
	Subtotal Capital Expenditures	\$88,017	\$76,956	\$39,392	\$45,000	\$0	\$45,000	\$75,000
	Total Expenditures	\$502,014	\$515,868	\$499,695	\$523,459	\$180,299	\$547,113	\$574,892

AIRPORT
ACCOUNT #101-127

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; and
- (B) Airport operations include 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.

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. The application is then reviewed by the City Commission and staff. Any additional new funding requests must be placed on a City Commission Agenda and presented before the 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

Fund: General		Function: Special Appropriations				Activity: Outside Agency Requests		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
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	\$40,000	\$5,000	\$0	\$0	\$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	\$45,000	\$45,000	\$22,500	\$45,000	\$45,000
101 131 599	Special Projects	\$13,491	\$12,127	\$33,755	\$0	\$5,572	\$100,000	\$0
Subtotal Outside Agency Requests		\$122,316	\$160,952	\$153,255	\$114,500	\$65,072	\$219,500	\$114,500

Fund: General		Function: Special Appropriations				Activity: Contractual Services		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 132 554	Planning & Development District III	\$13,160	\$13,381	\$13,596	\$14,100	\$14,013	\$14,100	\$14,100
Subtotal Contractual Services		\$13,160	\$13,381	\$13,596	\$14,100	\$14,013	\$14,100	\$14,100
Total Expenditures		\$135,476	\$174,333	\$166,851	\$128,600	\$79,085	\$233,600	\$128,600

THE CENTER
ACCOUNT #101-141

PURPOSE OF THIS DEPARTMENT: Why does this department exist?

The Center includes a membership of 658 and is an active organization that provides programs and services to the local senior population. The 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 Center's 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 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 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 The Center.

City of Yankton
Adopted 2024 Budget

Fund: General		Function: Culture - Recreation				Activity: The Center		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 141 101	Regular Salaries & Wages	\$5,126	\$5,095	\$5,063	\$6,310	\$2,051	\$6,310	\$6,577
101 141 103	Overtime Wages	\$1	\$8	\$0	\$500	\$2	\$500	\$500
101 141 111	OASI	\$392	\$390	\$387	\$521	\$157	\$521	\$541
101 141 121	Retirement	\$308	\$302	\$304	\$409	\$123	\$409	\$425
101 141 131	Worker's Compensation	\$0	\$0	\$0	\$7	\$0	\$7	\$7
101 141 132	Group Insurance	\$719	\$648	\$747	\$1,891	\$294	\$1,891	\$2,080
101 141 133	Unemployment Insurance	\$4	\$11	\$8	\$21	\$2	\$21	\$23
	Subtotal Personnel Services	\$6,550	\$6,454	\$6,509	\$9,659	\$2,629	\$9,659	\$10,153
101 141 201	Insurance	\$4,590	\$4,474	\$4,699	\$6,696	\$4,839	\$6,696	\$7,366
101 141 223	Repair & Maintenance-Buildings	\$4,928	\$7,903	\$4,834	\$5,750	\$7,122	\$8,500	\$6,000
101 141 236	Janitorial Supplies	\$687	\$1,025	\$1,530	\$2,200	\$589	\$2,200	\$2,200
101 141 255	COVID Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 141 271	Telephone	\$42	\$42	\$45	\$50	\$14	\$50	\$50
101 141 272	Electricity	\$20,529	\$20,224	\$17,988	\$25,000	\$6,127	\$25,000	\$25,000
101 141 273	Fuel-Heating	\$4,263	\$6,262	\$5,163	\$10,000	\$2,327	\$8,000	\$8,000
101 141 274	Water Service	\$2,442	\$2,727	\$2,286	\$3,200	\$807	\$3,000	\$3,000
101 141 275	Sewer Service	\$1,080	\$1,559	\$1,362	\$1,400	\$490	\$1,610	\$1,610
101 141 276	Landfill	\$816	\$816	\$824	\$1,000	\$352	\$1,000	\$1,000
	Subtotal Expenditures	\$39,377	\$45,032	\$38,731	\$55,296	\$22,667	\$56,056	\$54,226
101 141 301	Capital Repairs and Maintenance	\$3,183	\$4,780	\$3,935	\$4,300	\$0	\$4,300	\$23,800
101 141 350	Equipment	\$953	\$29,904	\$0	\$1,000	\$0	\$1,000	\$1,000
101 141 431	Other Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Capital Expenditures	\$4,136	\$34,684	\$3,935	\$5,300	\$0	\$5,300	\$24,800
	Total Expenditures	\$50,063	\$86,170	\$49,175	\$70,255	\$25,296	\$71,015	\$89,179

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, 1 Assistant Library Director, 1 Youth Services Librarian, 5 full-time and 6 part-time staff members, .1 Maintenance Technician whose duties are split among the City Hall, Library and The Center.

City of Yankton
Adopted 2024 Budget

Fund: **General**

Function: **Culture - Recreation**

Activity: **Community Library**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 142 101	Regular Salaries & Wages	\$342,664	\$402,962	\$437,693	\$451,859	\$176,942	\$451,859	\$471,000
101 142 102	Temp. Salaries & Wages	\$27,729	\$33,349	\$42,193	\$40,000	\$20,703	\$40,000	\$40,000
101 142 103	Overtime Wages	\$611	\$632	\$606	\$750	\$52	\$750	\$750
101 142 111	OASI	\$27,487	\$32,469	\$35,685	\$37,685	\$14,655	\$37,685	\$39,149
101 142 121	Retirement	\$20,222	\$24,080	\$26,265	\$27,157	\$10,620	\$27,157	\$28,305
101 142 131	Worker's Compensation	\$623	\$926	\$1,651	\$3,076	\$0	\$3,076	\$3,384
101 142 132	Group Insurance	\$44,413	\$48,808	\$53,813	\$101,490	\$21,041	\$85,616	\$94,178
101 142 133	Unemployment Insurance	\$468	\$696	\$884	\$1,104	\$216	\$1,104	\$1,214
	Subtotal Personnel Services	\$464,217	\$543,922	\$598,790	\$663,121	\$244,229	\$647,247	\$677,980
101 142 201	Insurance	\$11,049	\$10,769	\$11,312	\$13,433	\$11,649	\$13,433	\$14,776
101 142 202	Professional Services	\$51,134	\$12,410	\$13,823	\$10,000	\$10,401	\$15,000	\$17,000
101 142 204	Contracted Services (Janitorial)	\$0	\$12,000	\$14,400	\$16,000	\$7,200	\$16,000	\$16,000
101 142 209	E-Books	\$0	\$31,750	\$31,214	\$29,500	\$7,976	\$35,000	\$33,000
101 142 211	Publishing	\$0	\$0	\$0	\$500	\$0	\$500	\$500
101 142 212	Rentals & Xerox Supplies	\$4,335	\$25,439	\$4,715	\$4,500	\$1,670	\$4,500	\$4,500
101 142 221	Rep. & Maintenance-Equipment	\$194	\$0	\$216	\$3,000	\$1,621	\$3,000	\$3,000
101 142 223	Rep. & Maintenance-Buildings	\$1,115	\$6,141	\$8,934	\$6,000	\$1,608	\$6,000	\$6,000
101 142 224	Rep. & Maintenance-Central Garage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 142 231	Postage	\$2,469	\$3,735	\$4,069	\$3,800	\$1,956	\$3,800	\$3,800
101 142 232	Office Supplies	\$3,548	\$4,878	\$7,906	\$8,000	\$2,985	\$8,000	\$8,000
101 142 233	Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101 142 234	Copies	\$493	\$0	\$0	\$0	\$0	\$0	\$0
101 142 235	Subscriptions & Publications	\$8,342	\$10,031	\$7,007	\$9,500	\$1,031	\$9,500	\$9,500
101 142 236	Janitorial Supplies	\$2,885	\$2,545	\$2,976	\$3,000	\$861	\$3,000	\$3,000
101 142 242	Program Supplies	\$3,604	\$4,581	\$3,786	\$5,000	\$1,354	\$5,000	\$5,000
101 142 255	COVID Expense	\$63,410	\$0	\$0	\$0	\$0	\$0	\$0
101 142 261	Membership Dues	\$220	\$528	\$805	\$1,000	\$0	\$1,000	\$1,000
101 142 263	Travel Expense	\$0	\$762	\$1,659	\$3,000	\$14	\$3,000	\$3,000
101 142 265	Conference & Meetings	\$524	\$1,004	\$2,162	\$1,500	\$427	\$1,500	\$1,500
101 142 271	Telephone	\$2,055	\$2,315	\$2,484	\$2,300	\$815	\$2,300	\$2,300
101 142 272	Electricity	\$17,248	\$17,699	\$15,557	\$20,000	\$3,959	\$20,000	\$20,000
101 142 273	Fuel-Heating	\$2,917	\$4,948	\$4,586	\$6,000	\$1,685	\$6,000	\$6,000
101 142 274	Water Service	\$3,380	\$2,947	\$2,799	\$3,500	\$322	\$3,500	\$3,500
101 142 275	Sewer Service	\$468	\$749	\$559	\$1,200	\$231	\$1,200	\$1,200
101 142 276	Landfill	\$416	\$448	\$408	\$500	\$176	\$500	\$500
	Subtotal Other Current Expenditures	\$179,806	\$155,679	\$141,377	\$151,233	\$57,941	\$161,733	\$163,076
101 142 301	Capital Repairs and Maintenance	\$0	\$0	\$201,179	\$27,001	\$0	\$2,000	\$4,700
101 142 320	Buildings	\$2,054	\$0	\$0	\$40,000	\$0	\$40,000	\$50,000
101 142 340	Books	\$48,992	\$52,725	\$47,931	\$53,000	\$15,428	\$53,000	\$53,000
101 142 342	A V Capital	\$10,941	\$9,807	\$9,136	\$10,500	\$1,950	\$10,000	\$10,000
101 142 350	Equipment	\$32,928	\$19,298	\$0	\$0	\$0	\$1,400	\$2,500
101 142 355	COVID Capital Expense	\$5,404	\$4,346	\$0	\$0	\$0	\$0	\$0
	Subtotal Capital Expenditures	\$100,319	\$86,176	\$258,246	\$130,501	\$17,378	\$106,400	\$120,200
	Total Expenditures	\$744,342	\$785,777	\$998,413	\$944,855	\$319,548	\$915,380	\$961,256

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: General		Function: Operating Transfers				Activity: Finance Office		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
101 182 620	Parks & Recreation Fund	\$1,603,426	\$1,729,633	\$1,799,356	\$2,180,533	\$1,070,145	\$2,058,505	\$2,113,783
101 182 622	Huether Family Aquatic Center	\$805,779	\$882,829	\$0	\$706	\$0	\$0	\$0
102 182 622	Huether Family Aquatic Center	\$0	\$159,175	\$883,766	\$884,043	\$442,375	\$884,043	\$884,043
101 182 623	Marne Creek Fund	\$86,496	\$79,000	\$128,319	\$159,484	\$67,242	\$130,801	\$236,414
101 182 625	Recreation/SAC	\$399,413	\$452,115	\$390,132	\$538,581	\$269,291	\$369,427	\$470,162
101 182 627	911 Fund / Dispatch	\$531,280	\$644,584	\$578,856	\$1,077,985	\$439,982	\$1,109,765	\$897,337
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	\$4,800	\$0	\$17,765	\$250,425
101 182 653	Park Capital	\$132,000	\$1,308,000	\$515,103	\$687,965	\$70,092	\$312,369	\$147,000
101 182 xxx	Loan to TID#12 Mead			\$175,806				
101 182 661	Cemetery Fund	\$84,334	\$60,586	\$87,232	\$140,184	\$0	\$0	\$140,184
101 182 663	Transfer to Fox Run Golf	\$96,650	\$150,000	\$23,563	\$96,650	\$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	\$500,000	\$225,000	\$100,000	\$0	\$100,000	(\$825,000)
	Total Transfers	\$3,739,378	\$5,965,922	\$4,807,133	\$5,870,931	\$2,359,127	\$5,079,325	\$4,410,998

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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	City Commission	\$60,914	\$62,911	\$68,794	\$67,746	\$30,462	\$71,966	\$73,991
	City Manager	\$218,217	\$213,192	\$240,098	\$251,225	\$96,673	\$269,147	\$278,092
	City Attorney	\$68,115	\$71,782	\$77,085	\$89,157	\$31,074	\$89,157	\$92,957
	Finance Office	\$536,193	\$559,613	\$627,549	\$740,054	\$271,972	\$717,268	\$751,133
	Information Services	\$284,441	\$286,400	\$306,143	\$425,247	\$122,327	\$425,247	\$445,886
	Community Development	\$424,339	\$444,550	\$488,559	\$568,986	\$195,506	\$568,986	\$596,827
	Human Resources	\$162,193	\$180,596	\$214,395	\$234,572	\$85,692	\$233,435	\$243,904
	Police	\$2,549,071	\$2,544,332	\$2,687,868	\$3,431,815	\$1,086,490	\$3,437,806	\$3,599,982
	Animal Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fire Department.	\$244,041	\$288,365	\$291,985	\$504,905	\$76,347	\$504,912	\$522,679
	Engineering	\$554,532	\$472,792	\$562,172	\$709,650	\$225,408	\$701,210	\$734,246
	Street Division	\$825,975	\$894,730	\$1,009,051	\$1,181,584	\$389,716	\$1,097,990	\$1,170,421
	Snow & Ice Removal	\$21,360	\$0	\$0	\$0	\$0	\$0	\$0
	City Hall	\$96,227	\$98,124	\$102,423	\$136,343	\$39,822	\$136,326	\$143,823
	Traffic Control	\$70,573	\$75,022	\$82,162	\$89,840	\$40,530	\$90,494	\$95,151
	Chan Gurney Airport	\$131,513	\$141,296	\$147,115	\$188,636	\$65,669	\$188,636	\$197,208
	Senior Citizens Center	\$6,550	\$6,454	\$6,509	\$9,659	\$2,629	\$9,659	\$10,153
	Community Library	\$464,217	\$543,922	\$598,790	\$663,121	\$244,229	\$647,247	\$677,980
	Total Personnel Services	\$6,718,471	\$6,884,081	\$7,510,698	\$9,292,540	\$3,004,546	\$9,189,486	\$9,634,433

City of Yankton
Adopted 2024 Budget

Fund: **General**

Function: **Summary-Other Current Expenditures**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	City Commission	\$107,377	\$104,462	\$102,818	\$127,512	\$47,585	\$100,393	\$127,512
	City Manager	\$18,260	\$13,710	\$9,788	\$38,708	\$3,894	\$38,708	\$38,779
	City Attorney	\$25,879	\$21,501	\$24,771	\$35,000	\$2,695	\$35,000	\$35,000
	Finance Office	\$43,714	\$42,851	\$37,533	\$52,086	\$30,516	\$47,381	\$52,500
	Information Services	\$73,975	\$66,054	\$84,495	\$97,129	\$38,238	\$102,129	\$102,227
	Community Development	\$60,433	\$39,138	\$42,210	\$64,675	\$10,411	\$68,488	\$66,508
	Human Resources	\$26,544	\$33,189	\$29,752	\$39,495	\$15,214	\$39,545	\$39,545
	Contingency	\$0	\$0	\$0	\$300,000	\$0	\$400,000	\$400,000
	Police	\$392,519	\$426,538	\$463,372	\$536,500	\$208,119	\$536,145	\$536,946
	Animal Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fire Department.	\$135,866	\$212,853	\$233,704	\$277,232	\$87,387	\$294,679	\$285,833
	Civil Defense	\$2,309	\$8,607	\$1,159	\$5,285	\$393	\$5,285	\$5,410
	Engineering	\$30,563	\$19,869	\$21,539	\$59,099	\$14,085	\$60,908	\$81,049
	Street Division	\$504,166	\$488,497	\$754,042	\$779,858	\$230,533	\$771,870	\$801,808
	Snow & Ice Removal	\$88,158	\$0	\$0	\$0	\$0	\$0	\$0
	City Hall	\$119,084	\$178,646	\$122,630	\$157,719	\$58,854	\$153,219	\$156,796
	Traffic Control	\$343,424	\$363,890	\$378,141	\$388,619	\$139,769	\$411,619	\$404,741
	Chan Gurney Airport	\$282,859	\$384,705	\$385,666	\$468,891	\$167,496	\$474,441	\$496,860
	Special Appropriations	\$135,476	\$174,333	\$166,851	\$128,600	\$79,085	\$233,600	\$128,600
	Senior Citizens Center	\$39,377	\$45,032	\$38,731	\$55,296	\$22,667	\$56,056	\$54,226
	Community Library	\$179,806	\$155,679	\$141,377	\$151,233	\$57,941	\$161,733	\$163,076
	Operating Transfers	\$3,739,378	\$5,965,922	\$4,807,133	\$5,870,931	\$0	\$5,079,325	\$4,410,998
	Total Other Current Expenditure	\$6,349,167	\$8,745,476	\$7,845,712	\$9,633,868	\$1,214,882	\$9,070,524	\$8,388,414

City of Yankton
Adopted 2024 Budget

Fund: **General**

Function: **Summary-Capital Expenditures**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	City Manager's Office	\$0	\$2,199	\$3,066	\$1,000	\$1,011	\$1,011	\$1,000
	Finance Office	\$0	\$82,700	\$2,674	\$12,000	\$15,650	\$17,000	\$1,000
	Information Services	\$38,805	\$97,265	\$36,210	\$188,759	\$3,685	\$188,759	\$37,000
	Community Development	\$489	\$0	\$660	\$150,000	\$2,500	\$150,000	\$41,000
	Human Resources	\$1,969	\$0	\$0	\$0	\$0	\$0	\$1,000
	Police	\$386,473	\$166,970	\$214,588	\$268,540	\$30,550	\$334,240	\$277,520
	Animal Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fire Department.	\$174,499	\$279,992	\$319,425	\$524,185	\$213,342	\$524,255	\$1,227,285
	Civil Defense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Engineering	\$0	\$42,333	\$0	\$2,000	\$0	\$2,000	\$1,000
	Street Division	\$504,307	\$228,793	\$228,694	\$1,831,424	\$229,381	\$1,332,380	\$1,343,000
	Snow & Ice Removal	\$22,185	\$0	\$0	\$0	\$0	\$0	\$0
	City Hall	\$19,256	\$132,401	\$430	\$246,797	\$7,150	\$246,797	\$141,000
	Traffic Control	\$88,017	\$76,956	\$39,392	\$45,000	\$0	\$45,000	\$75,000
	Chan Gurney Airport	\$124,001	\$225,783	\$49,712	\$63,800	\$3,752	\$63,800	\$106,000
	Senior Citizens Center	\$4,136	\$34,684	\$3,935	\$5,300	\$0	\$5,300	\$24,800
	Community Library	\$100,319	\$86,176	\$258,246	\$130,501	\$17,378	\$106,400	\$120,200
	Total Capital Expenditures	\$1,464,456	\$1,456,252	\$1,157,032	\$3,469,306	\$524,399	\$3,016,942	\$3,396,805

City of Yankton
Adopted 2024 Budget

Fund: **General**

Function: **Summary-Total Expenditures**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	City Commission	\$168,291	\$167,373	\$171,612	\$195,258	\$78,047	\$172,359	\$201,503
	City Manager	\$236,477	\$229,101	\$252,952	\$290,933	\$101,578	\$308,866	\$317,871
	City Attorney	\$93,994	\$93,283	\$101,856	\$124,157	\$33,769	\$124,157	\$127,957
	Finance Office	\$579,907	\$685,164	\$667,756	\$804,140	\$318,138	\$781,649	\$804,633
	Information Services	\$397,221	\$449,719	\$426,848	\$711,135	\$164,250	\$716,135	\$585,113
	Community Development	\$485,261	\$483,688	\$531,429	\$783,661	\$208,417	\$787,474	\$704,335
	Human Resources	\$190,706	\$213,785	\$244,147	\$274,067	\$100,906	\$272,980	\$284,449
	Contingency	\$0	\$0	\$0	\$300,000	\$0	\$400,000	\$400,000
	Police	\$3,328,063	\$3,137,840	\$3,365,828	\$4,236,855	\$1,325,159	\$4,308,191	\$4,414,448
	Animal Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fire Department.	\$554,406	\$781,210	\$845,114	\$1,306,322	\$377,076	\$1,323,846	\$2,035,797
	Civil Defense	\$2,309	\$8,607	\$1,159	\$5,285	\$393	\$5,285	\$5,410
	Engineering	\$585,095	\$534,994	\$583,711	\$770,749	\$239,493	\$764,118	\$816,295
	Street Division	\$1,834,448	\$1,612,020	\$1,991,787	\$3,792,866	\$849,630	\$3,202,240	\$3,315,229
	Snow & Ice Removal	\$131,703	\$0	\$0	\$0	\$0	\$0	\$0
	City Hall	\$234,567	\$409,171	\$225,483	\$540,859	\$105,826	\$536,342	\$441,619
	Traffic Control	\$502,014	\$515,868	\$499,695	\$523,459	\$180,299	\$547,113	\$574,892
	Chan Gurney Airport	\$538,373	\$751,784	\$582,493	\$721,327	\$236,917	\$726,877	\$800,068
	Special Appropriations	\$135,476	\$174,333	\$166,851	\$128,600	\$79,085	\$233,600	\$128,600
	Senior Citizens Center	\$50,063	\$86,170	\$49,175	\$70,255	\$25,296	\$71,015	\$89,179
	Community Library	\$744,342	\$785,777	\$998,413	\$944,855	\$319,548	\$915,380	\$961,256
	Operating Transfers	\$3,739,378	\$5,965,922	\$4,807,133	\$5,870,931	\$2,359,127	\$5,079,325	\$4,410,998
	Total Expenditures	\$14,532,094	\$17,085,809	\$16,513,442	\$22,395,714	\$7,102,954	\$21,276,952	\$21,419,652

PARKS, RECREATION, & CITY SPECIAL EVENTS

ACCOUNT #201

PURPOSE OF THIS DEPARTMENT: Why does this department exist?

The mission of the Yankton Parks and Recreation 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 and Sports Field Manager, .25 Recreation Facilities and City Events Superintendent, 1 Facilities and Events Maintenance Coordinator, 1 Facilities and Events Maintenance Supervisor, 1 Senior Grounds Maintenance Worker, 4 Grounds Maintenance Workers, 2 Urban Forestry/ Horticulture Specialist, and 1 Secretary.

City of Yankton
Adopted 2024 Budget

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

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
201 201 101	Regular Salaries & Wages	\$679,053	\$671,347	\$700,810	\$868,136	\$272,828	\$824,942	\$859,887
201 201 102	Temp. Salaries & Wages	\$63,156	\$91,522	\$88,376	\$75,000	\$15,427	\$85,000	\$90,000
201 201 103	Overtime Wages	\$18,122	\$20,372	\$18,777	\$22,000	\$6,450	\$21,000	\$21,000
201 201 111	OASI	\$54,647	\$58,307	\$59,689	\$73,833	\$22,065	\$71,217	\$74,273
201 201 121	Retirement	\$40,756	\$41,397	\$42,202	\$53,408	\$16,757	\$50,757	\$52,853
201 201 131	Worker's Compensation	\$33,014	\$18,923	\$36,858	\$52,404	\$0	\$47,640	\$52,404
201 201 132	Group Insurance	\$84,710	\$82,426	\$97,791	\$123,342	\$35,049	\$110,127	\$121,140
201 201 133	Unemployment Insurance	\$677	\$1,017	\$1,534	\$1,701	\$284	\$1,483	\$1,701
	Subtotal Personnel Services	\$974,135	\$985,311	\$1,046,037	\$1,269,824	\$368,860	\$1,212,166	\$1,273,258
201 201 201	Insurance	\$18,378	\$17,913	\$19,095	\$34,001	\$20,033	\$29,092	\$34,001
201 201 202	Professional Services	\$33,438	\$6,387	\$7,403	\$15,000	\$1,724	\$65,000	\$15,000
201 201 204	Contracted Serv.-Operations	\$7,091	\$5,377	\$4,119	\$8,000	\$993	\$8,000	\$8,000
201 201 210	Promotional	\$499	\$344	\$1,955	\$1,000	\$0	\$2,000	\$2,000
201 201 211	Publishing	\$1,521	\$2,581	\$42	\$2,500	\$0	\$500	\$500
201 201 221	Rep. & Maintenance-Equipment	\$14,718	\$22,128	\$20,581	\$19,000	\$11,233	\$20,000	\$20,000
201 201 222	Rep. & Maint.-Vehicles	\$2,693	\$742	\$5,174	\$5,000	\$1,109	\$5,000	\$5,000
201 201 223	Rep. & Maintenance-Buildings	\$73,449	\$88,266	\$52,172	\$80,000	\$12,699	\$80,000	\$80,000
201 201 224	Rep. & Maint. Central Garage	\$77,815	\$40,426	\$70,724	\$55,000	\$9,504	\$55,000	\$55,000
201 201 231	Postage	\$504	\$140	\$404	\$1,000	\$441	\$1,000	\$1,000
201 201 232	Office Supplies	\$1,125	\$1,907	\$1,039	\$2,000	\$613	\$2,000	\$2,000
201 201 234	Copies	\$228	\$0	\$0	\$300	\$0	\$100	\$100
201 201 235	Subscriptions & Publications	\$602	\$0	\$34	\$100	\$27	\$100	\$100
201 201 236	Janitorial Supplies	\$10,508	\$9,405	\$8,046	\$9,500	\$2,319	\$9,500	\$9,500
201 201 240	Chemicals and Gases	\$6,160	\$21,652	\$17,663	\$17,000	\$3,673	\$18,000	\$18,000
201 201 241	Agricultural Supplies	\$35,672	\$26,442	\$38,782	\$30,000	\$22,602	\$35,000	\$35,000
201 201 242	Recreation Supplies-Operations	\$12,287	\$3,828	\$12,676	\$12,000	\$13,474	\$14,000	\$12,000
201 201 243	Medical and Safety Supplies	\$570	\$989	\$722	\$1,200	\$1,217	\$1,500	\$1,500
201 201 244	Uniforms and Dry Goods	\$1,881	\$1,592	\$3,723	\$2,500	\$1,638	\$3,000	\$3,000
201 201 247	Small Tools and Hardware	\$323	\$520	\$987	\$800	\$270	\$900	\$900
201 201 250	EAB Stumps	\$22,050	\$30,650	\$48,450	\$30,000	\$3,700	\$40,000	\$35,000
201 201 251	EAB Trees	\$624	\$400	\$600	\$10,000	\$200	\$10,000	\$10,000
201 201 255	COVID Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
201 201 261	Membership Dues	\$2,559	\$1,277	\$2,714	\$2,500	\$1,062	\$2,500	\$2,500
201 201 262	Mileage	\$2,600	\$2,600	\$2,700	\$2,600	\$1,000	\$2,600	\$2,600
201 201 263	Travel Expense	\$702	\$3,376	\$3,158	\$3,500	\$581	\$3,500	\$3,500
201 201 264	Learning	\$0	\$1,267	\$3,275	\$1,500	\$551	\$2,000	\$1,500
201 201 265	Conferences & Meetings	\$743	\$963	\$3,530	\$3,600	\$1,780	\$4,000	\$4,000
201 201 271	Telephone	\$8,282	\$8,787	\$7,094	\$8,900	\$1,965	\$8,900	\$8,900
201 201 272	Electricity	\$46,702	\$50,054	\$45,101	\$53,000	\$14,597	\$53,000	\$53,000
201 201 273	Fuel-Heating	\$6,035	\$8,004	\$7,116	\$13,200	\$3,181	\$10,200	\$10,200
201 201 274	Water Service	\$171,435	\$162,796	\$147,225	\$172,000	\$1,629	\$172,000	\$172,000
201 201 275	Sewer Service	\$7,988	\$7,670	\$6,314	\$8,500	\$878	\$8,500	\$8,500
201 201 276	Landfill	\$2,565	\$3,115	\$3,549	\$3,400	\$1,073	\$3,400	\$3,400
	Subtotal Other Current Expenditures	\$571,747	\$531,598	\$546,167	\$608,601	\$135,766	\$670,292	\$617,701
201 201 301	Capital Repair & Maintenance	\$2,587	\$0	\$0	\$7,000	\$0	\$7,000	\$7,000
201 201 350	Equipment	\$87,226	\$242,284	\$389,316	\$317,243	\$156,267	\$297,348	\$252,000
	Subtotal Capital Expenditures	\$89,813	\$242,284	\$389,316	\$324,243	\$156,267	\$304,348	\$259,000
	Total Expenditures	\$1,635,695	\$1,759,193	\$1,981,520	\$2,202,668	\$660,893	\$2,186,806	\$2,149,959

City of Yankton
Adopted 2024 Budget

Fund: Parks & Recreation		Function: Culture-Recreation				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$10,696	\$15,000	\$17,829	\$0	\$8,076	\$8,076	\$8,076
201 3348	Tree Grant	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0
201 3349	LWCF Grant	\$0	\$0	\$90,000	\$0	\$0	\$34,000	\$0
201 3488	Concessions	\$4,026	\$0	\$6,148	\$4,000	\$75	\$5,000	\$5,000
201 3489	Other-Park Revenue	\$0	\$141	\$1,098	\$25	\$1,075	\$1,075	\$500
201 3491	Other-Non Taxable	\$0	\$167	\$1,475	\$5	\$1,150	\$1,150	\$1,100
	Subtotal Park Revenue	\$4,026	\$308	\$98,721	\$4,030	\$2,300	\$91,225	\$6,600
201 3610	Interest	\$427	\$2,195	\$35,803	\$130	\$6,101	\$10,000	\$2,500
201 3612	Sale of Fixed Assests	\$1,775	\$10,100	\$7,500	\$0	\$0	\$0	\$0
201 3615	Misc Reimbursement	\$3,937	\$6,563	\$15,752	\$3,500	\$0	\$5,000	\$5,000
201 3620	Rentals-Park (Picnic Shelters & Court Spaces)	\$12,085	\$12,620	\$12,310	\$12,000	\$5,885	\$12,000	\$12,000
201 3660	Donations	\$14,250	\$603	\$2,325	\$2,000	\$0	\$2,000	\$2,000
201 3720	Event Entry Fees	\$73	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Misc. Revenue	\$32,547	\$32,081	\$73,690	\$17,630	\$11,986	\$29,000	\$21,500
201 3910	Transfer from General Fund	\$1,603,426	\$1,729,633	\$1,799,356	\$2,180,533	\$1,070,145	\$2,058,505	\$2,113,783
	Subtotal Transfer Revenue	\$1,603,426	\$1,729,633	\$1,799,356	\$2,180,533	\$1,070,145	\$2,058,505	\$2,113,783
	Total Funds Available	\$1,650,695	\$1,777,022	\$1,989,596	\$2,202,193	\$1,092,507	\$2,186,806	\$2,149,959
	Total Expenditures	\$1,635,695	\$1,759,193	\$1,981,520	\$2,202,668	\$660,893	\$2,186,806	\$2,149,959
	Ending Balance	\$15,000	\$17,829	\$8,076	(\$475)	\$431,614	\$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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
202 202 102	Temporary Wages	\$294,823	\$317,421	\$373,624	\$320,000	\$2,520	\$380,000	\$380,000
202 202 111	OASI	\$22,554	\$24,283	\$28,582	\$24,480	\$193	\$29,070	\$29,070
202 202 133	Unemployment Insurance	\$793	\$1,174	\$2,093	\$1,200	\$4	\$2,500	\$2,500
	Subtotal Personnel Services	\$318,170	\$342,878	\$404,299	\$345,680	\$2,717	\$411,570	\$411,570
202 202 201	Insurance	\$19,946	\$18,282	\$19,240	\$29,040	\$19,813	\$24,040	\$26,444
202 202 202	Professional Services	\$18,557	\$20,672	\$10,765	\$25,000	\$1,986	\$15,000	\$15,000
202 202 211	Advertising	\$22,473	\$19,870	\$28,223	\$20,000	\$2,955	\$22,000	\$22,000
202 202 221	Rep. & Maint. - Equipment	\$403	\$0	\$265	\$1,500	\$136	\$1,500	\$1,500
202 202 223	Rep. & Maint. - Buildings	\$12,970	\$10,991	\$30,071	\$12,000	\$8,519	\$30,000	\$30,000
202 202 231	Postage	\$0	\$41	\$0	\$500	\$0	\$500	\$500
202 202 232	Office Supplies	\$1,691	\$157	\$142	\$2,000	\$601	\$1,000	\$1,000
202 202 236	Janitorial Supplies	\$4,158	\$1,413	\$2,343	\$5,000	\$913	\$3,500	\$3,500
202 202 240	Chemicals	\$49,617	\$63,281	\$69,943	\$71,100	\$8,388	\$71,000	\$71,000
202 202 242	Recreation Supplies	\$12,378	\$520	\$5,424	\$13,000	\$2,038	\$7,000	\$7,000
202 202 243	Medical, Safety, & Lab Supplies	\$1,820	\$296	\$780	\$3,000	\$1,839	\$2,000	\$2,000
202 202 244	Uniforms & Dry Goods	\$9,930	\$6,017	\$6,345	\$10,500	\$3,662	\$8,000	\$8,000
202 202 247	Small Tools & Hardware	\$0	\$0	\$149	\$200	\$0	\$200	\$200
202 202 271	Telephone	\$2,710	\$3,497	\$2,736	\$3,500	\$1,086	\$3,000	\$3,000
202 202 272	Electricity	\$46,776	\$42,648	\$35,993	\$48,000	\$3,513	\$48,000	\$48,000
202 202 273	Fuel-Heating	\$20,490	\$23,318	\$12,578	\$30,000	\$783	\$25,000	\$25,000
202 202 274	Water Service	\$41,702	\$43,869	\$42,029	\$45,000	\$0	\$45,000	\$45,000
202 202 275	Sewer Service	\$16,212	\$13,157	\$12,165	\$17,000	\$0	\$16,000	\$16,000
202 202 276	Landfill	\$1,064	\$936	\$968	\$1,600	\$64	\$1,600	\$1,600
202 202 701	Cash Short	\$4	\$9	\$3	\$10	\$0	\$10	\$10
202 202 728	Concessions Stand Operations	\$69,330	\$63,823	\$65,272	\$78,000	\$8,789	\$68,000	\$68,000
202 202 766	Merchandise	\$901	\$1,180	\$655	\$2,500	\$301	\$1,500	\$1,500
	Total Operating Expenses	\$353,132	\$333,977	\$346,089	\$418,450	\$65,386	\$393,850	\$396,254
202 202 301	Capital Repair and Maintenance	\$0	\$0	\$125	\$0	\$0	\$0	\$0
202 202 320	Buildings & Structures	\$0	\$0	\$2,650	\$0	\$0	\$75,000	\$0
202 202 350	Equipment	\$0	\$3,370	\$3,734	\$4,000	\$0	\$4,000	\$4,000
202 202 411	Interest	\$390,675	\$374,745	\$358,349	\$341,472	\$0	\$358,349	\$341,472
202 202 441	Principal	\$543,456	\$559,386	\$575,783	\$592,660	\$0	\$575,783	\$592,660
	Total Capital Outlay	\$934,131	\$937,501	\$940,641	\$938,132	\$0	\$1,013,132	\$938,132
	Total Expenditures	\$1,605,433	\$1,614,356	\$1,691,029	\$1,702,262	\$68,103	\$1,818,552	\$1,745,956

Fund: Huether Family Aquatics Center		Function: Culture-Recreation				Activity: Aquatics Center		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$160,000	(\$9,993)	\$1,830,985	\$1,765,000	\$2,022,794	\$2,022,794	\$1,904,698
202 3471	Red Cross Lessons	\$15,680	\$18,720	\$28,048	\$19,000	\$0	\$25,000	\$25,000
202 3472	Pool Receipts	\$192,321	\$138,125	\$146,236	\$200,000	\$3,581	\$150,000	\$150,000
202 3473	Guppy Grant Season Pass	\$7,699	\$3,096	\$13,135	\$5,000	\$5,000	\$13,000	\$13,000
202 3491	Other Non-Taxable	\$2,299	\$1	\$60	\$100	\$5	\$100	\$100
202 3610	Interest	\$0	\$7,436	\$215,661	\$17,000	\$71,222	\$95,000	\$34,500
202 3615	Miscellaneous Reimbursements	\$430	\$683	\$430	\$300	\$0	\$300	\$300
202 3620	Rentals	\$9,935	\$12,150	\$14,083	\$13,000	\$1,090	\$14,000	\$14,000
202 3659	Processing Fee	\$9,141	\$7,314	\$6,098	\$10,000	\$1,254	\$6,000	\$6,000
202 3660	Donations	\$11,405	\$69,540	\$173,320	\$150,000	\$105,500	\$105,500	\$105,500
202 3701	Cash Long	\$28	\$22	\$4	\$25	\$1	\$25	\$25
202 3728	Miscellaneous Concessions	\$120,336	\$115,150	\$113,900	\$125,000	\$3,401	\$120,000	\$120,000
202 3755	Joint Pool Pass	\$205,660	\$218,412	\$214,754	\$225,000	\$106,622	\$215,000	\$215,000
202 3756	Pool Pass (Tax Exempt)	\$0	\$0	\$1,055	\$0	\$199	\$200	\$0
202 3766	Merchandise	\$2,956	\$2,593	\$2,200	\$3,000	\$34	\$2,200	\$2,200
202 3910	Transfer From General Fund - Opt Out	\$805,779	\$882,829	\$883,766	\$884,043	\$442,375	\$884,043	\$884,043
202 3910	Transfer From General Fund	\$0	\$159,175	\$0	\$706	\$0	\$0	\$0
202 3923	Transfer From BBB	\$0	\$20,000	\$20,000	\$0	\$0	\$20,000	\$20,000
202 3950	Transfer From 505 Aquatics (Debt Service)	\$51,771	\$50,088	\$50,088	\$50,088	\$0	\$50,088	\$50,088
202 39xx	Transfer From 505 Aquatics (Reserve)	\$0	\$1,750,000	\$0	\$0	\$0	\$0	\$0
	Total Funds Available	\$1,595,440	\$3,445,341	\$3,713,823	\$3,467,262	\$2,763,078	\$3,723,250	\$3,544,454
	Total Expenditures	\$1,605,433	\$1,614,356	\$1,691,029	\$1,702,262	\$68,103	\$1,818,552	\$1,745,956
	Ending Balance	(\$9,993)	\$1,830,985	\$2,022,794	\$1,765,000	\$2,694,975	\$1,904,698	\$1,798,498

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 Facilities and City Events Superintendent, 1 Recreation Coordinator, 1 Office Specialist, 1 Assistant Office Specialist.

City of Yankton
Adopted 2024 Budget

Fund: Parks & Recreation		Function: Culture-Recreation				Activity: Summit Activities Center		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
203 203 101	Regular Salaries & Wages	\$207,260	\$193,718	\$208,561	\$243,546	\$82,280	\$243,546	\$253,863
203 203 102	Temp. Salaries & Wages	\$109,725	\$115,795	\$162,637	\$180,000	\$67,272	\$180,000	\$185,400
203 203 103	Overtime Wages	\$1,503	\$5,266	\$4,137	\$2,000	\$1,203	\$5,000	\$5,000
203 203 111	OASI	\$23,104	\$23,720	\$28,635	\$32,554	\$11,495	\$32,784	\$33,986
203 203 121	Retirement	\$12,526	\$11,939	\$12,697	\$14,733	\$5,074	\$14,913	\$15,532
203 203 131	Worker's Compensation	(\$1,197)	\$3,794	\$2,535	\$1,731	\$0	\$2,786	\$3,065
203 203 132	Group Insurance	\$35,210	\$28,506	\$27,913	\$50,801	\$11,009	\$31,000	\$34,100
203 203 133	Unemployment Insurance	\$480	\$731	\$1,165	\$1,579	\$194	\$1,435	\$1,579
	Subtotal Personnel Services	\$388,611	\$383,469	\$448,280	\$526,944	\$178,527	\$511,464	\$532,525
203 203 201	Insurance	\$1,009	\$984	\$1,033	\$1,507	\$1,064	\$1,370	\$1,507
203 203 202	Professional Services	\$32,960	\$33,254	\$51,708	\$35,500	\$45,892	\$45,892	\$36,000
203 203 203	Bank Card Discounts	\$2,229	\$341	\$0	\$3,000	\$0	\$500	\$500
203 203 204	Contracted Serv.-Operations	\$53,486	\$59,243	\$51,162	\$63,000	\$21,359	\$55,000	\$56,600
203 203 206	Cost of Service Provided - (school)	\$129,765	\$141,875	\$133,803	\$146,000	\$52,319	\$142,000	\$146,000
203 203 210	Promotional	\$0	\$244	\$0	\$0	\$0	\$0	\$0
203 203 211	Publishing & Advertising	\$2,965	\$3,688	\$10,045	\$12,000	\$3,337	\$12,000	\$12,000
203 203 213	Contracted Services(Ice Arena)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203 203 221	Rep. & Maintenance-Equipment	\$0	\$0	\$0	\$5,000	\$2,563	\$5,000	\$5,150
203 203 223	Rep. & Maintenance-Buildings	\$0	\$0	\$0	\$12,500	\$1,287	\$12,500	\$12,875
203 203 224	Rep. & Maint. Central Garage	\$0	\$115	\$182	\$500	\$0	\$500	\$500
203 203 231	Postage	\$162	\$744	\$460	\$1,000	\$98	\$1,000	\$1,000
203 203 232	Office Supplies	\$1,959	\$1,171	\$1,216	\$2,000	\$1,375	\$2,000	\$2,000
203 203 233	Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203 203 234	Copies	\$864	\$1,384	\$2,209	\$1,400	\$756	\$1,400	\$1,400
203 203 235	Subscriptions & Publications	\$140	\$216	\$9	\$500	\$18	\$500	\$500
203 203 236	Janitorial Supplies	\$2,436	\$4,046	\$5,500	\$6,000	\$2,687	\$6,000	\$6,180
203 203 240	Chemicals and Gases	\$16,976	\$13,596	\$18,468	\$17,000	\$7,292	\$18,000	\$18,500
203 203 241	Agricultural Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203 203 242	Recreation Supplies-Operations	\$15,896	\$14,800	\$17,050	\$15,500	\$7,047	\$17,000	\$17,500
203 203 243	Medical and Safety Supplies	\$294	\$0	\$38	\$1,000	\$292	\$1,000	\$1,000
203 203 244	Uniforms and Dry Goods	\$0	\$1,192	\$2,643	\$3,000	\$100	\$3,000	\$3,000
203 203 247	Small Tools and Hardware	\$6	\$66	\$359	\$100	\$1	\$100	\$100
203 203 255	COVID Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203 203 261	Membership Dues	\$639	\$655	\$1,130	\$800	\$199	\$1,000	\$1,030
203 203 263	Travel Expense	\$534	\$1,065	\$1,360	\$1,350	\$360	\$1,350	\$1,350
203 203 264	Learning	\$180	\$325	\$1,100	\$1,100	\$750	\$1,100	\$1,100
203 203 265	Conferences & Meetings	\$180	\$200	\$2,136	\$2,500	\$71	\$2,500	\$2,575
203 203 271	Telephone	\$4,481	\$5,410	\$5,069	\$5,500	\$1,710	\$5,500	\$5,500
203 203 274	Water Service	\$9,247	\$9,774	\$9,445	\$10,000	\$4,032	\$10,000	\$10,300
203 203 275	Sewer Service	\$1,313	\$2,078	\$2,633	\$2,500	\$1,183	\$2,750	\$2,830
203 203 276	Landfill	\$511	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Other Current Expenditures	\$278,232	\$296,466	\$318,758	\$350,257	\$155,792	\$348,962	\$346,997
203 203 701	Cash Short	\$2	\$3	\$7	\$100	\$1	\$100	\$100
203 203 728	Misc. Concessions	\$158	\$418	\$1,550	\$600	\$321	\$1,500	\$1,500
203 203 766	Merchandise	\$88	\$0	\$0	\$1,000	\$0	\$500	\$500
203 203 784	Awards	\$1,174	\$1,882	\$5,342	\$3,000	\$2,415	\$5,400	\$5,560
	Subtotal Resale Expenditures	\$1,422	\$2,303	\$6,899	\$4,700	\$2,737	\$7,500	\$7,660
203 203 350	Equipment	\$0	\$0	\$0	\$16,000	\$1,700	\$16,000	\$16,000
	Subtotal Capital Expenditures	\$0	\$0	\$0	\$16,000	\$1,700	\$16,000	\$16,000
	Total Expenditures	\$668,265	\$682,238	\$773,937	\$897,901	\$338,756	\$883,926	\$903,182

City of Yankton
Adopted 2024 Budget

Fund: **Parks & Recreation**

Function: **Culture-Recreation**

Activity: **Summit Activities Center**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$10,418	(\$35,316)	\$41,998	\$0	\$77,837	\$77,837	\$0
203 3390	Yankton School District	\$28,132	\$25,558	\$53,040	\$30,000	\$0	\$30,000	\$30,000
203 3459	Alcoa Ice Skating Rink	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203 3473	Basketball	\$0	\$8,991	\$0	\$9,000	\$0	\$0	\$0
203 3484	Red Cross Lessons-SAC	\$12,285	\$8,128	\$6,570	\$15,000	\$7,447	\$8,000	\$8,000
203 3488	Rentals-SAC	\$4,507	\$12,178	\$20,158	\$18,000	\$8,473	\$18,000	\$18,000
203 3489	Rentals-City Hall Gym	\$1,340	\$3,693	\$3,515	\$4,500	\$2,235	\$4,500	\$4,500
203 3616	Cooking Classes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203 3619	Great Life Reimbursement	\$12,078	\$23,420	\$32,065	\$26,000	\$18,379	\$34,000	\$34,000
203 3659	Processing Fee	\$0	\$0	\$2,087	\$0	\$5,342	\$10,000	\$10,000
203 3701	Cash Long	(\$16)	\$21	\$10	\$50	\$3	\$50	\$50
203 3726	Contracted Concessions	\$489	\$0	\$0	\$500	\$5	\$10	\$0
203 3728	Misc. Concessions	\$708	\$1,359	\$2,158	\$750	\$708	\$1,500	\$1,500
203 3740	Annual Memberships	\$28,583	\$50,465	\$65,727	\$60,000	\$24,478	\$71,000	\$73,000
203 3741	Corporate Memberships	\$4,586	\$3,836	\$226	\$1,000	\$0	\$500	\$500
203 3742	Quarterly Memberships	\$21,186	\$43,295	\$67,952	\$52,000	\$36,810	\$83,000	\$85,000
203 3743	Daily Pass	\$16,620	\$28,962	\$37,918	\$32,000	\$20,618	\$38,000	\$39,000
203 3744	Adult Recreation Leagues	\$24,108	\$25,023	\$27,343	\$27,000	\$11,041	\$27,000	\$28,000
203 3746	SAC Programs	\$64,873	\$72,159	\$60,842	\$76,000	\$77,632	\$77,632	\$74,000
203 3756	Pool Pass (Tax Exempt)	\$0	\$0	\$718	\$0	\$0	\$0	\$0
203 3766	Merchandise	\$271	\$299	\$351	\$400	\$167	\$400	\$400
203 3768	SAC Programs - Non Taxable	\$2,392	\$7,000	\$11,775	\$5,000	\$5,618	\$11,500	\$11,500
	Subtotal SAC Revenue	\$222,147	\$314,387	\$392,455	\$357,250	\$218,956	\$415,142	\$417,500
203 3610	Interest	\$0	\$1,639	\$25,652	\$800	\$6,426	\$20,000	\$15,000
203 3615	Misc Reimbursements/School	\$433	\$438	\$1,570	\$300	\$0	\$500	\$500
203 3660	Donations from Private	\$508	(\$8,991)	\$0	\$0	\$1,000	\$1,000	\$0
203 3690	Miscellaneous Non-Taxable	\$30	(\$36)	(\$33)	\$20	(\$17)	\$20	\$20
	Subtotal Misc. SAC Revenue	\$971	(\$6,950)	\$27,189	\$1,120	\$7,409	\$21,520	\$15,520
203 3910	Transfer from General Fund	\$399,413	\$452,115	\$390,132	\$538,581	\$269,291	\$369,427	\$470,162
	Total Funds Available	\$632,949	\$724,236	\$851,774	\$896,951	\$573,493	\$883,926	\$903,182
	Total Expenditures	\$668,265	\$682,238	\$773,937	\$897,901	\$338,756	\$883,926	\$903,182
	Ending Balance	(\$35,316)	\$41,998	\$77,837	(\$950)	\$234,737	\$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, 1 Grounds Maintenance Worker.

City of Yankton
Adopted 2024 Budget

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

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
204 204 101	Regular Wages	\$51,104	\$69,585	\$90,034	\$69,312	\$20,343	\$69,312	\$72,248
204 204 102	Temporary Wages	\$5,038	\$0	\$6,389	\$8,000	\$0	\$8,000	\$8,000
204 204 103	Overtime Wages	\$322	\$2,114	\$565	\$1,500	\$10	\$1,500	\$1,500
204 204 111	OASI	\$3,532	\$5,265	\$6,815	\$6,029	\$1,533	\$6,029	\$6,254
204 204 121	Retirement	\$3,085	\$4,052	\$4,979	\$4,249	\$1,221	\$4,249	\$4,425
204 204 131	Worker's Compensation	\$1,136	\$2,510	\$1,759	\$4,346	\$0	\$3,000	\$3,300
204 204 132	Group Insurance	\$9,734	\$9,931	\$11,787	\$16,223	\$2,926	\$13,786	\$15,165
204 204 133	Unemployment Insurance	\$55	\$126	\$188	\$193	\$22	\$193	\$212
	Subtotal Personnel Services	\$74,006	\$93,583	\$122,516	\$109,852	\$26,055	\$106,069	\$111,104
204 204 201	Insurance	\$537	\$523	\$550	\$782	\$566	\$782	\$860
204 204 202	Professional Services	\$148	\$133	\$425	\$500	\$0	\$500	\$500
204 204 221	Rep. & Maint. - Equipment	\$1,551	\$2,056	\$3,842	\$5,000	\$3,815	\$5,000	\$5,000
204 204 222	Rep. & Maint. - Vehicles	\$277	\$353	\$190	\$600	\$67	\$600	\$600
204 204 223	Rep. & Maint. - Trail	\$2,876	\$3,518	\$907	\$6,700	\$863	\$5,000	\$5,000
204 204 224	Rep. & Maint. - Central Garage	\$6,567	\$7,234	\$12,901	\$7,500	\$1,826	\$8,500	\$8,500
204 204 240	Chemicals	\$0	\$94	\$2,338	\$0	\$4	\$1,000	\$1,500
204 204 241	Agricultural Supplies	\$95	\$2,249	\$871	\$1,600	\$1,527	\$1,600	\$1,600
204 204 244	Uniforms & Dry Goods	\$0	\$0	\$150	\$0	\$0	\$100	\$100
204 204 247	Small Tools & Hardware	\$19	\$57	\$23	\$500	\$46	\$200	\$200
204 204 271	Telephone	\$420	\$140	\$0	\$450	\$0	\$450	\$450
	Total Operating Expenses	\$12,490	\$16,357	\$22,197	\$23,632	\$8,714	\$23,732	\$24,310
204 204 310	Land Purchase	\$393,773	\$49,101	\$0	\$30,000	\$0	\$30,000	\$30,000
204 204 320	Maintenance Trail Construction	\$52,188	\$297,825	\$0	\$37,000	\$0	\$37,000	\$37,000
204 204 321	Recreation Components	\$0	\$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	\$187,789	\$71,789	\$3,896,055	\$0	\$0	\$0	\$0
204 204 324	Rotary Area - Shelter	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0
204 204 350	Equipment	\$0	\$0	\$32,509	\$1,000	\$0	\$1,000	\$101,000
	Total Capital Outlay	\$633,750	\$418,715	\$3,928,564	\$95,000	\$0	\$70,000	\$170,000
	Total Expenditures	\$720,246	\$528,655	\$4,073,277	\$228,484	\$34,769	\$199,801	\$305,414

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

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$82,188	\$91,544	\$76,567	\$75,000	\$44,922	\$44,922	\$35,922
204 3311	FEMA Grant	\$525,324	\$207,870	\$2,923,708	\$0	(\$3,339,613)	\$0	\$0
204 3340	FEMA Grant	(\$2,385)	\$26,808	\$389,605	\$0	(\$445,282)	\$0	\$0
204 3343	CDBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204 3615	Misc Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204 3910	Transfer from General Fund	\$86,496	\$79,000	\$128,319	\$159,484	\$67,242	\$130,801	\$236,414
204 3950	Transfer from Second Penny	\$120,167	\$200,000	\$600,000	\$60,000	\$0	\$60,000	\$60,000
	Subtotal Revenue	\$729,602	\$513,678	\$4,041,632	\$219,484	(\$3,717,653)	\$190,801	\$296,414
	Total Funds Available	\$811,790	\$605,222	\$4,118,199	\$294,484	(\$3,672,731)	\$235,723	\$332,336
	Total Expenditures	\$720,246	\$528,655	\$4,073,277	\$228,484	\$34,769	\$199,801	\$305,414
	Ending Balance	\$91,544	\$76,567	\$44,922	\$66,000	(\$3,707,500)	\$35,922	\$26,922

**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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
205 205 202	Professional Services	\$0	\$3,000	\$0	\$5,000	\$0	\$5,000	\$5,000
	Subtotal Other Current Expenditures	\$0	\$3,000	\$0	\$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	\$0	\$3,000	\$0	\$5,000	\$0	\$5,000	\$5,000

Fund: Casualty Reserve		Activity: Casualty Reserve						
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$45,228	\$45,396	\$43,259	\$63,620	\$45,403	\$45,403	\$41,142
205 3610	Interest	\$168	\$863	\$2,144	\$250	\$739	\$739	\$250
	Total Funds Available	\$45,396	\$46,259	\$45,403	\$63,870	\$46,142	\$46,142	\$41,392
	Total Expenditures	\$0	\$3,000	\$0	\$5,000	\$0	\$5,000	\$5,000
	Ending Balance	\$45,396	\$43,259	\$45,403	\$58,870	\$46,142	\$41,142	\$36,392

CEMETERY
ACCOUNT #621/206

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 Spaces and Places Manager.

City of Yankton
Adopted 2024 Budget

Fund: Cemetery		Function: Operating Expenses				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
206 206 101	Regular Wages	\$0	\$0	\$0	\$66,373	\$27,804	\$66,373	\$69,185
206 206 102	Temporary Wages	\$0	\$0	\$0	\$7,000	\$3,389	\$10,000	\$10,000
206 206 103	Overtime Wages	\$0	\$0	\$0	\$4,000	\$0	\$4,000	\$4,000
206 206 111	OASI	\$0	\$0	\$0	\$5,919	\$2,367	\$6,149	\$6,364
206 206 121	Retirement	\$0	\$0	\$0	\$4,223	\$1,668	\$4,222	\$4,391
206 206 131	Worker's Compensation	\$0	\$0	\$0	\$3,196	\$0	\$2,196	\$2,416
206 206 132	Group Insurance	\$0	\$0	\$0	\$14,270	\$2,934	\$10,270	\$11,297
206 206 133	Unemployment Insurance	\$0	\$0	\$0	\$147	\$25	\$147	\$162
	Subtotal Personnel Services	\$0	\$0	\$0	\$105,128	\$38,187	\$103,357	\$107,815
206 206 201	Insurance	\$0	\$0	\$0	\$933	\$925	\$933	\$1,026
206 206 202	Professional Services	\$0	\$0	\$0	\$1,500	\$5,050	\$6,000	\$1,500
206 206 221	Rep. & Maint. - Equipment	\$0	\$0	\$0	\$2,500	\$1,252	\$2,500	\$2,500
206 206 222	Rep. & Maint. - Vehicles	\$0	\$0	\$0	\$500	\$39	\$500	\$500
206 206 223	Rep. & Maint. - Buildings	\$0	\$0	\$0	\$6,000	\$1,221	\$3,000	\$3,000
206 206 224	Rep. & Maint. - Central Garage	\$0	\$0	\$0	\$9,000	\$1,964	\$8,000	\$8,000
206 206 241	Agricultural Supplies	\$0	\$0	\$0	\$2,500	\$2,600	\$2,500	\$3,000
206 206 247	Small Tools & Hardware	\$0	\$0	\$0	\$500	\$113	\$500	\$500
206 206 271	Telephone	\$0	\$0	\$0	\$420	\$140	\$450	\$450
206 206 272	Electricity	\$0	\$0	\$0	\$1,900	\$899	\$2,100	\$2,100
206 206 273	Fuel-LP	\$0	\$0	\$0	\$0	\$0	\$500	\$500
	Total Operating Expenses	\$0	\$0	\$0	\$25,753	\$14,203	\$26,483	\$22,576
206 206 301	Capital Repair and Maintenance	\$0	\$0	\$0	\$11,500	\$2,250	\$11,500	\$1,500
206 206 350	Equipment	\$0	\$0	\$0	\$25,000	\$0	\$25,000	\$35,000
	Total Capital Outlay	\$0	\$0	\$0	\$36,500	\$2,250	\$36,500	\$36,500
	Total Expenditures	\$0	\$0	\$0	\$167,381	\$54,640	\$166,340	\$166,891

City of Yankton
Adopted 2024 Budget

Fund: Cemetery		Estimated Revenue				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$0	\$0	\$0	\$0	\$6,524	\$6,524	\$7,797
206 3610	Interest	\$0	\$0	\$0	\$500	\$3,138	\$6,000	\$500
206 3864	Other Nonoperational Income	\$0	\$0	\$0	\$1,200	\$0	\$1,200	\$1,200
206 3910	Transfer from General Fund	\$0	\$0	\$0	\$140,184	\$70,092	\$140,184	\$140,184
206 3860	Sale of Lots - Operational	\$0	\$0	\$0	\$10,500	\$4,800	\$10,500	\$10,500
206 3861	Grave Openings	\$0	\$0	\$0	\$14,000	\$2,350	\$1,400	\$14,000
206 3864	Non-Operational - Monument	\$0	\$0	\$0	\$0	\$113	\$113	\$0
206 3865	Grave Openings Non-Taxable	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000
	Total Revenue	\$0	\$0	\$0	\$167,384	\$80,493	\$160,397	\$167,384
	Total Funds Available	\$0	\$0	\$0	\$167,384	\$87,017	\$166,921	\$175,181
	Total Expenditures	\$0	\$0	\$0	\$167,381	\$54,640	\$166,340	\$166,891
	Ending Balance	\$0	\$0	\$0	\$3	\$32,377	\$581	\$8,290

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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
207 221 202	Professional Services	\$0	\$0	\$55,002	\$0	\$0	\$0	\$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	\$2,856	\$0	\$0	\$0	\$0	\$0
207 221 389	23rd Street Bridge	\$0	\$0	\$0	\$60,000	\$0	\$67,500	\$150,000
207 221 395	Meridian Bridge Column Repair	\$0	\$0	\$428,896	\$433,035	\$57,964	\$523,607	\$0
207 221 397	Cedar Street Bridge	\$19,944	\$2,260	\$5,359	\$440,000	\$3,527	\$250,000	\$2,900,000
	Total Expenditures	\$19,944	\$5,116	\$489,257	\$1,003,035	\$61,491	\$911,107	\$3,120,000

Fund: Bridge & Street Fund

Activity: Capital Projects

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$128,011	\$130,167	\$150,174	\$131,448	(\$308,440)	(\$308,440)	\$99
207 3343	Cedar Street Bridge Agreement	\$0	\$0	\$0	\$0	\$0	\$0	\$1,450,000
207 3380	Special Road & Bridge-Current	\$21,397	\$21,397	\$21,397	\$21,397	\$0	\$21,397	\$21,397
207 3610	Interest	\$703	\$3,726	\$9,246	\$100	\$72	\$100	\$100
207 3950	Transfer from Second Penny	\$0	\$0	\$0	\$196,342	\$0	\$1,198,149	\$1,648,602
	Subtotal Revenue	\$22,100	\$25,123	\$30,643	\$217,839	\$72	\$1,219,646	\$3,120,099
	Total Funds Available	\$150,111	\$155,290	\$180,817	\$349,287	(\$308,368)	\$911,206	\$3,120,198
	Total Expenditures	\$19,944	\$5,116	\$489,257	\$1,003,035	\$61,491	\$911,107	\$3,120,000
	Ending Balance	\$130,167	\$150,174	(\$308,440)	(\$653,748)	(\$369,859)	\$99	\$198

**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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
208 208 101	Regular Wages	\$430,626	\$537,263	\$594,482	\$588,929	\$236,629	\$686,627	\$715,713
208 208 102	Temporary Wages	\$2,840	\$7,796	\$0	\$31,000	\$0	\$31,000	\$31,000
208 208 103	Overtime Wages	\$33,746	\$28,182	\$20,017	\$50,000	\$6,891	\$50,000	\$50,000
208 208 111	OASI	\$35,302	\$42,131	\$46,422	\$51,250	\$18,461	\$58,723	\$60,949
208 208 121	Retirement	\$27,723	\$33,173	\$36,507	\$38,336	\$14,611	\$44,198	\$45,943
208 208 131	Worker's Compensation	\$1,110	\$1,130	\$1,966	\$1,990	\$0	\$1,990	\$2,189
208 208 132	Group Insurance	\$61,863	\$71,032	\$81,955	\$92,150	\$32,283	\$92,150	\$101,365
208 208 133	Unemployment Insurance	\$493	\$769	\$931	\$985	\$227	\$985	\$1,084
	Subtotal Personnel Services	\$593,703	\$721,476	\$782,280	\$854,640	\$309,102	\$965,673	\$1,008,243
208 208 201	Insurance	\$7,291	\$8,957	\$9,318	\$10,648	\$11,475	\$11,600	\$12,760
208 208 202	Professional Services	\$24,258	\$4,458	\$22,649	\$48,000	\$1,712	\$48,000	\$48,000
208 208 212	Rent	\$0	\$0	\$0	\$8,740	\$0	\$8,740	\$8,740
208 208 231	Postage	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000
208 208 232	Office Supplies	\$1,060	\$1,050	\$1,251	\$1,000	\$961	\$1,000	\$1,000
208 208 234	Copies	\$0	\$0	\$0	\$500	\$0	\$500	\$500
208 208 244	Uniforms	\$141	\$679	\$521	\$1,500	\$0	\$1,500	\$1,500
208 208 265	Conferences & Meetings	\$135	\$1,533	\$2,420	\$1,500	\$742	\$1,500	\$1,500
208 208 271	Telephone	\$420	\$420	\$455	\$8,700	\$140	\$8,700	\$8,700
208 208 281	Administration Billing	\$0	\$0	\$0	\$98,954	\$0	\$94,031	\$98,014
	Total Operating Expenses	\$333,305	\$17,097	\$36,614	\$180,542	\$15,030	\$176,571	\$181,714
208 208 350	Equipment	\$23,001	\$9,491	\$5,978	\$202,021	\$395	\$202,021	\$4,000
	Total Capital Outlay	\$23,001	\$9,491	\$5,978	\$202,021	\$395	\$202,021	\$4,000
	Total Expenditures	\$650,009	\$748,064	\$824,872	\$1,237,203	\$324,527	\$1,344,265	\$1,193,957

Fund: 911 / Dispatch		Function: Public Safety				Activity: 911 / Dispatch		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	(\$1,016)	\$31,539	\$66,284	\$0	\$913	\$913	\$913
208 3377	E911 Funds	\$126,156	\$132,568	\$132,598	\$132,598	\$33,150	\$200,000	\$270,000
208 3384	County Reimbursement	\$22,777	\$830	\$18,589	\$25,000	\$0	\$25,000	\$25,000
208 3414	County Reimbursement	\$0	\$1,599	\$8,185	\$1,500	\$0	\$1,500	\$1,500
208 3610	Interest	\$1,986	\$2,899	\$21,273	\$120	\$3,855	\$8,000	\$120
208 3615	Misc Reimbursements	\$0	\$329	\$0	\$0	\$0	\$0	\$0
208 3910	Transfer from General Fund	\$531,280	\$644,584	\$578,856	\$1,077,985	\$439,982	\$1,109,765	\$897,337
	Subtotal Revenue	\$682,199	\$782,809	\$759,501	\$1,237,203	\$476,987	\$1,344,265	\$1,193,957
	Total Funds Available	\$681,183	\$814,348	\$825,785	\$1,237,203	\$477,900	\$1,345,178	\$1,194,870
	Total Expenditures	\$650,009	\$748,064	\$824,872	\$1,237,203	\$324,527	\$1,344,265	\$1,193,957
	Ending Balance	\$31,539	\$66,284	\$913	\$0	\$153,373	\$913	\$913

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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
209 209 202	Professional Services	\$24,828	\$101,070	\$20,566	\$13,850	\$0	\$13,850	\$15,559
209 209 204	THRIVE - (Mt. Marty)	\$109,528	\$110,959	\$124,523	\$110,800	\$0	\$110,800	\$124,470
209 209 205	THRIVE - (YYSA)	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000
209 209 207	THRIVE	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0
209 209 208	Mead Museum	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0
209 209 610	Transfer to General Fund - Administration	\$2,738	\$2,774	\$3,113	\$2,842	\$0	\$3,112	\$3,163
	Total Expenditures	\$137,094	\$214,803	\$148,202	\$132,492	\$0	\$192,762	\$148,192

Fund: **BID**

Activity: **Tourism Promotion**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Years Balance	\$184,814	\$184,629	\$108,525	\$0	\$115,977	\$115,977	\$78,802
209 3121	Lodging Tax	\$135,988	\$134,566	\$147,172	\$140,080	\$39,242	\$151,587	\$156,135
209 3610	Interest	\$921	\$4,133	\$8,482	\$2,000	\$2,584	\$4,000	\$2,000
	Subtotal Revenues	\$136,909	\$138,699	\$155,654	\$142,080	\$41,826	\$155,587	\$158,135
	Total Funds Available	\$321,723	\$323,328	\$264,179	\$142,080	\$157,803	\$271,564	\$236,937
	Total Expenditures	\$137,094	\$214,803	\$148,202	\$132,492	\$0	\$192,762	\$148,192
	Due To / Due From	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Ending Balance	\$184,629	\$108,525	\$115,977	\$9,588	\$157,803	\$78,802	\$88,745

BBB
ACCOUNT #211

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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
211 231 202	Professional Services	\$0	\$0	\$10,236	\$16,000	\$0	\$16,000	\$16,000
211 231 203	Economic Development Incentive -Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$70,000
211 231 544	Yankton Area Ice Association	\$0	\$0	\$0	\$0	\$0	\$0	\$0
211 231 230	Promotion	\$0	\$0	\$0	\$0	\$0	\$0	\$0
211 231 350	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
211 231 549	Historic Downtown Yankton (Façade Progar	\$11,871	\$84,083	\$40,708	\$56,065	\$20,156	\$40,420	\$30,000
211 231 550	Convention Visitors Bureau (CVB)	\$214,723	\$209,723	\$0	\$0	\$0	\$0	\$0
211 231 551	Yankton Thrive	\$230,000	\$230,000	\$460,000	\$460,000	\$230,000	\$460,000	\$460,000
211 231 552	MSAC	\$2,500	\$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	\$2,500	\$2,500	\$2,500
211 231 559	National Field Archery Association	\$65,000	\$0	\$0	\$0	\$0	\$0	\$0
211 231 563	Lewis and Clark Theatre	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$2,500	\$25,000
211 231 567	Website	\$2,470	\$21,055	\$9,947	\$10,000	\$0	\$10,000	\$10,000
211 231 569	Mead Building	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$0
211 231 571	Boys & Girls Club	\$0	\$0	\$0	\$0	\$0	\$0	\$0
211 231 572	HSC Land Purchase #1 Repayment	\$0	\$0	\$25,000	\$25,000	\$0	\$25,000	\$25,000
211 231 574	Riverboat Days	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
211 231 575	Special Events - Event Coordinator Activities	\$51,616	\$51,558	\$57,952	\$145,000	\$66,605	\$145,000	\$45,000
211 231 576	Yankton Baseball	\$3,600	\$94,336	\$3,600	\$3,600	\$0	\$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	\$22,455	\$14,819	\$47,484	\$5,000	\$0	\$15,000	\$5,000
211 231 610	Transfer to General Fund - Special Events (H	\$0	\$0	\$45,000	\$0	\$0	\$0	\$0
211 231 610	Transfer to General Fund - Territorial	\$0	\$0	\$3,650	\$0	\$0	\$0	\$0
211 231 610	Transfer to General Fund - Special Events OT	\$5,000	\$10,000	\$15,000	\$15,000	\$0	\$15,000	\$15,000
211 231 610	Transfer to General Fund - Outside Agencies	\$10,000	\$10,000	\$15,000	\$15,000	\$0	\$15,000	\$15,000
211 231 628	Facility Promotion	\$0	\$20,000	\$20,000	\$25,000	\$0	\$25,000	\$25,000
211 231 653	Transfer to Park Capital	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$10,000
211 231 657	Transfer to TID - Debt Service	\$35,071	\$31,789	\$100,000	\$100,000	\$0	\$100,000	\$100,000
	Total Expenditures	\$714,906	\$830,463	\$906,677	\$938,765	\$394,861	\$972,620	\$905,200

Fund: **BBB**

Activity: **Tourism Promotion**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Years Balance	\$609,689	\$646,610	\$623,287	\$464,974	\$602,770	\$602,770	\$540,420
211 3140	BBB Tax	\$748,095	\$791,256	\$847,769	\$863,337	\$261,586	\$873,202	\$899,398
211 3610	Interest	\$2,232	\$14,384	\$32,703	\$1,000	\$11,555	\$15,000	\$1,000
211 3660	Donations from Private	\$1,500	\$1,500	\$3,775	\$0	\$6,900	\$6,900	\$0
211 3767	Merchandise Non-Taxable	\$0	\$0	\$1,913	\$0	\$15,168	\$15,168	\$0
	Subtotal Revenues	\$751,827	\$807,140	\$886,160	\$864,337	\$295,209	\$910,270	\$900,398
	Total Funds Available	\$1,361,516	\$1,453,750	\$1,509,447	\$1,329,311	\$897,979	\$1,513,040	\$1,440,818
	Total Expenditures	\$714,906	\$830,463	\$906,677	\$938,765	\$394,861	\$972,620	\$905,200
	Ending Balance	\$646,610	\$623,287	\$602,770	\$390,546	\$503,118	\$540,420	\$535,618

**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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
241 241 656	Transfer to Infra. Imp. Const.	\$28,923	\$35,466	\$3,874	\$44,720	\$0	\$44,720	\$44,720
	Total Expenditures	\$28,923	\$35,466	\$3,874	\$44,720	\$0	\$44,720	\$44,720

Fund: Infrastructure Improvement Revolving Fund

Activity: Capital Projects

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$35,677	\$2,716	\$1,257	\$18,981	\$1,788	\$1,788	\$1,918
241 3610	Interest	\$230	\$645	\$1,711	\$120	\$117	\$250	\$120
241 3630	Special Assess.-Interest	\$842	\$844	\$544	\$10,000	\$324	\$10,000	\$10,000
241 3631	Special Assess.-Delinquent	(\$5,731)	\$2,604	\$1,144	\$4,600	\$0	\$4,600	\$4,600
241 3632	Special Assess.-Current	\$621	\$29,912	\$1,006	\$15,000	\$1,566	\$15,000	\$15,000
241 3633	Special Assess.-Deferred	\$0	\$0	\$0	\$15,000	\$5,143	\$15,000	\$15,000
	Subtotal Revenue	(\$4,038)	\$34,005	\$4,405	\$44,720	\$7,150	\$44,850	\$44,720
	Total Funds Available	\$31,639	\$36,721	\$5,662	\$63,701	\$8,938	\$46,638	\$46,638
	Total Expenditures	\$28,923	\$35,466	\$3,874	\$44,720	\$0	\$44,720	\$44,720
	Ending Balance	\$2,716	\$1,257	\$1,788	\$18,981	\$8,938	\$1,918	\$1,918

**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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
501 501 202	Professional Services	\$0	\$900	\$0	\$0	\$0	\$0	\$0
501 501 388	RTEC Training	\$0	\$96,977	\$0	\$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	\$23,843	\$108,540	\$0	\$0	\$55,415	\$55,415	\$0
501 501 394	Pathway's Homeless Shelter	\$100,523	\$99,800	\$0	\$0	\$0	\$0	\$0
501 501 395	Brownfield's Assessment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$124,366	\$306,217	\$0	\$0	\$55,415	\$55,415	\$0

Fund: Public Improvement

Activity: Capital Projects

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	(\$1,498,720)	(\$1,342,562)	(\$1,066,119)	\$0	(\$775,934)	(\$775,934)	(\$706,349)
501 3341	Pathway Homeless Shelter CDBG	\$100,523	\$99,800	\$0	\$0	\$0	\$0	\$0
501 3342	YAPG - CDBG	\$0	\$96,977	\$0	\$0	\$0	\$0	\$0
501 3444	Land Lease	\$0	\$500	\$0	\$0	\$0	\$0	\$0
501 3495	Sale of Property	\$123,616	\$385,383	\$265,185	\$0	\$58,428	\$125,000	\$0
501 3615	Misc Reimbursements	\$0	\$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	\$25,000	\$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	\$36,385	\$0	\$0	\$0	\$0	\$0	\$0
501 3966	Transfer from TID #2	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Revenue	\$280,524	\$582,660	\$290,185	\$0	\$58,428	\$125,000	\$0
	Total Funds Available	(\$1,218,196)	(\$759,902)	(\$775,934)	\$0	(\$717,506)	(\$650,934)	(\$706,349)
	Total Expenditures	\$124,366	\$306,217	\$0	\$0	\$55,415	\$55,415	\$0
	Ending Balance	(\$1,342,562)	(\$1,066,119)	(\$775,934)	\$0	(\$772,921)	(\$706,349)	(\$706,349)

**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's 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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
502 511 202	B-Y Easement	\$0	\$18,311	\$0	\$0	\$0	\$0	\$0
502 511 386	Taxiway Rehabilitation	\$0	\$288,642	\$0	\$0	\$0	\$0	\$0
502 511 390	Design / Construct North Taxiway	\$59,100	\$43,176	\$1,702,361	\$0	\$11,122	\$19,464	\$0
502 511 392	Runway 2-20 Asphalt Seal Coat / Crack Seal	\$0	\$0	\$0	\$0	\$0	\$0	\$45,000
502 511 394	Apron Work	(\$2,983)	\$2,983	\$0	\$80,000	\$0	\$100,000	\$1,500,000
502 511 396	Crosswind Runway Reconstruction	\$6,961	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$63,078	\$353,112	\$1,702,361	\$80,000	\$11,122	\$119,464	\$1,545,000

Fund: Airport Capital

Activity: Capital Projects

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$127,449	\$125,362	\$126,186	\$0	(\$71,346)	(\$71,346)	(\$70,346)
502 3131	Airport Easement	\$0	\$550	\$0	\$0	\$0	\$0	\$0
502 3340	Design / Construct North Taxiway	\$0	\$0	\$0	\$0	\$0	\$18,199	\$0
502 3345	Reconstruct Apron	(\$16,682)	\$0	\$0	\$72,000	\$0	\$84,500	\$1,267,500
502 3348	Runway Reconstruction	\$77,673	\$353,386	\$832,612	\$0	\$0	\$0	\$0
502 3352	03 Taxiway Grant	\$0	\$0	\$644,664	\$0	\$0	\$0	\$0
502 3358	Runway 2-20 Asphalt Seal Coat / Crack Seal	\$0	\$0	\$0	\$0	\$0	\$0	\$40,500
502 3610	Interest	\$0	\$0	\$9,242	\$0	\$0	\$0	\$0
502 3615	Misc Reimbursements	\$0	\$0	\$18,311	\$0	\$0	\$0	\$0
502 3910	Transfer from General Fund	\$0	\$0	\$0	\$4,800	\$0	\$17,765	\$250,425
	Total Funds Available	\$188,440	\$479,298	\$1,631,015	\$76,800	(\$71,346)	\$49,118	\$1,488,079
	Total Expenditures	\$63,078	\$353,112	\$1,702,361	\$80,000	\$11,122	\$119,464	\$1,545,000
	Ending Balance	\$125,362	\$126,186	(\$71,346)	(\$3,200)	(\$82,468)	(\$70,346)	(\$56,921)

**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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
503 541 321	Memorial Park Improvements	\$57,394	\$52,126	\$0	\$25,000	\$4,368	\$25,000	\$0
503 541 325	Tennis Court Resurfacing	\$0	\$0	\$68,000	\$0	\$0	\$0	\$0
503 542 320	Sertoma Park Improvements	\$48,306	\$0	\$29,548	\$20,000	\$0	\$20,000	\$0
503 544 320	Riverside Park Development	\$6,188	\$0	\$0	\$50,000	\$0	\$50,000	\$50,000
503 544 390	Riverside Park Ballfields	\$0	\$0	\$660	\$120,000	\$0	\$0	\$0
503 545 320	Westside Park Improvements	\$0	\$1,483,797	\$57,632	\$359,965	\$112,732	\$430,294	\$25,000
503 545 321	Westside Park Sundial	\$0	\$141,798	\$175,565	\$0	\$0	\$0	\$0
503 548 322	Sidewalks in Parks	\$13,175	\$0	\$2,040	\$22,000	\$9,894	\$22,000	\$11,000
503 549 321	Park Signs	\$0	\$0	\$3,527	\$15,000	\$350	\$15,000	\$5,000
503 549 361	Banners & Decorations	\$0	\$5,819	\$9,103	\$10,000	\$4,262	\$10,000	\$60,000
503 549 362	Building Doors & Frames	\$0	\$0	\$0	\$6,000	\$0	\$6,000	\$6,000
503 549 363	Bleachers	\$0	\$0	\$0	\$50,000	\$22,145	\$50,000	\$0
503 549 364	Crocket Park Improvements	\$0	\$0	\$0	\$20,000	\$0	\$20,000	\$0
	Total Expenditures	\$125,063	\$1,683,540	\$346,075	\$697,965	\$153,751	\$648,294	\$157,000

Fund: Parks & Recreation

Activity: Capital Projects

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$12,000	\$218,937	(\$148,003)	\$0	\$206,675	\$206,675	\$0
503 3660	Private Donations	\$200,000	\$8,600	\$185,650	\$0	\$25,250	\$125,250	\$0
503 3910	Transfer from General Fund	\$132,000	\$1,308,000	\$515,103	\$687,965	\$0	\$312,369	\$147,000
503 3923	Transfer from BBB	\$0	\$0	\$0	\$10,000	\$0	\$4,000	\$10,000
	Total Funds Available	\$344,000	\$1,535,537	\$552,750	\$697,965	\$231,925	\$648,294	\$157,000
	Total Expenditures	\$125,063	\$1,683,540	\$346,075	\$697,965	\$153,751	\$648,294	\$157,000
	Ending Balance	\$218,937	(\$148,003)	\$206,675	\$0	\$78,174	\$0	\$0

**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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
504 581 397	Alley	\$0	\$91	\$0	\$100,000	\$0	\$0	\$100,000
504 581 398	Dakota Street	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$0	\$91	\$0	\$100,000	\$0	\$0	\$100,000

Fund: Infrastructure Imp.-Construction

Activity: Capital Projects

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$256,636	\$285,559	\$320,934	\$0	\$324,808	\$324,808	\$369,528
504 3924	Transfer-Infra. Imp. Revolving	\$28,923	\$35,466	\$3,874	\$44,720	\$0	\$44,720	\$44,720
504 3950	Transfer from Second Penny	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Funds Available	\$285,559	\$321,025	\$324,808	\$44,720	\$324,808	\$369,528	\$414,248
	Total Expenditures	\$0	\$91	\$0	\$100,000	\$0	\$0	\$100,000
	Ending Balance	\$285,559	\$320,934	\$324,808	(\$55,280)	\$324,808	\$369,528	\$314,248

**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: Huether Aquatic Center		Function: Culture-Recreation				Activity: Construction		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
505 505 201	Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
505 505 202	Professional Services	\$1	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Expenses	\$1	\$0	\$0	\$0	\$0	\$0	\$0
505 505 320	Buildings & Structures	\$3,599,110	\$98,264	\$0	\$0	\$0	\$0	\$0
505 505 350	Equipment	\$42	\$4,319	\$0	\$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)	\$51,771	\$50,088	\$50,088	\$50,088	\$0	\$50,088	\$50,088
505 505 6xx	Transfer to Aquatics Center (Reserves)	\$0	\$1,750,000	\$0	\$0	\$0	\$0	\$0
	Total Capital Outlay	\$3,650,923	\$1,902,671	\$50,088	\$50,088	\$0	\$50,088	\$50,088
	Total Expenditures	\$3,650,924	\$1,902,671	\$50,088	\$50,088	\$0	\$50,088	\$50,088

Fund: Huether Aquatic Center		Function: Culture-Recreation				Activity: Construction		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$7,054,139	\$3,881,539	\$2,253,195	\$2,203,107	\$2,203,107	\$2,203,107	\$2,153,019
505 3610	Interest	\$22,019	\$63,712	\$0	\$0	\$0	\$0	\$0
505 3614	Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
505 3615	Miscellaneous Reimbursements	\$236,514	\$0	\$0	\$0	\$0	\$0	\$0
505 3660	Donations	\$219,791	\$210,615	\$0	\$0	\$0	\$0	\$0
505 3910	Transfer From General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Funds Available	\$7,532,463	\$4,155,866	\$2,253,195	\$2,203,107	\$2,203,107	\$2,203,107	\$2,153,019
	Total Expenditures	\$3,650,924	\$1,902,671	\$50,088	\$50,088	\$0	\$50,088	\$50,088
	Ending Balance	\$3,881,539	\$2,253,195	\$2,203,107	\$2,153,019	\$2,203,107	\$2,153,019	\$2,102,931

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 0.86 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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
506 571 202	Professional Services	\$0	\$0	\$0	\$0	\$1,484	\$1,484	\$0
506 571 320	Common Building Constr.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 571 350	Summit Activities Center	\$141,410	\$117,699	\$392,134	\$126,609	\$878	\$268,124	\$124,408
506 572 202	Professional Services / Payment to YAPG	\$401,270	\$430,514	\$439,066	\$519,283	\$84,599	\$519,283	\$615,247
506 572 369	Riverside Dr, Broadway to Green	\$285	\$0	\$0	\$0	\$0	\$0	\$0
506 572 370	Walnut Street, 8th to 15th	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500,000
506 572 371	Douglas Ave, Levee to 2nd	\$0	\$0	\$544,100	\$0	\$0	\$0	\$0
506 572 372	Elm Street, 20th to 21st	\$0	\$0	\$436,509	\$0	\$607	\$607	\$0
506 572 373	23rd St - West of WCLR - Loan TID#8	\$0	\$0	\$0	\$0	\$0	\$824,827	\$0
506 572 374	12th St, Locust to Broadway, Locust 12-15th	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
506 572 375	Spruce St, 3rd to 4th & 3rd St Spr to Park	\$0	\$0	\$0	\$310,000	\$0	\$0	\$0
506 572 376	Open asphalt	\$531,629	\$439,147	\$246,344	\$550,000	\$18,284	\$550,000	\$550,000
506 572 377	3rd Street, Green to Maple & Green 3rd to 4th	\$0	\$0	\$547,004	\$0	\$7,421	\$7,421	\$0
506 572 378	Spruce Street, 4th to 6th	\$329,772	\$0	\$0	\$0	\$0	\$0	\$0
506 572 379	Alley, 4th to 6th / Maple to Green	\$0	\$0	\$0	\$0	\$0	\$0	\$180,000
506 572 380	Summit, 15th to 21st	\$0	\$603,364	\$0	\$0	\$0	\$0	\$0
506 572 381	Walnut - 2nd to 4th	\$0	\$46,500	\$0	\$0	\$0	\$0	\$0
506 572 382	Locust Street, 15th to N. side of bridge	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000
506 572 383	Sidewalk Improvements	\$0	\$0	\$0	\$40,000	\$0	\$40,000	\$40,000
506 572 384	8th Street, Burleight to Ferdig	\$0	\$0	\$0	\$1,480,000	\$0	\$1,480,000	\$0
506 572 385	West City Limits Road - RR To Golf View Lt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 572 386	Whiting Drive, Ferdig to 13th Street	\$0	\$481,947	\$0	\$0	\$0	\$0	\$0
506 572 387	Birch Road, 8th to Peninah	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
506 572 388	Douglas Ave, 19th to 21st	\$0	\$0	\$0	\$0	\$0	\$0	\$875,000
506 572 389	Public Parking Lot	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
506 572 390	Street Reconstruction	\$0	\$71,175	\$0	\$80,000	\$0	\$80,000	\$80,000
506 572 391	Cedar Street, 2nd to 5th	\$0	\$0	\$0	\$980,000	\$0	\$1,334,105	\$0
506 572 392	Walnut Street, Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
506 572 394	Riverside Drive, Walnut to Broadway	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 572 395	4th Street, Broadway to Burleigh (Lighting)	\$0	\$0	\$0	\$0	\$0	\$95,000	\$65,000
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	\$781,637	\$0	\$1,198,149	\$1,648,602
506 573 390	Storm Sewer Construction	\$0	\$0	\$0	\$15,000	\$0	\$15,000	\$15,000
506 573 391	Trail & Drainage Improvements	\$7,906	\$211,041	\$705	\$25,000	\$0	\$25,000	\$25,000
506 573 623	Transfer to Marne Creek Fund	\$120,167	\$200,000	\$600,000	\$60,000	\$0	\$60,000	\$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	\$0	\$0	\$2,210,859	\$0
506 574 361	15th Street, Bill Baggs Road to Alumax Road	\$0	\$0	\$1,029,349	\$0	\$0	\$0	\$0
506 574 362	Summit Street, 8th to 9th	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
506 574 363	21st Street, Summit to WCLR	\$0	\$0	\$0	\$1,500,000	\$0	\$1,500,000	\$0
506 574 365	5th Street, Broadway to Green	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 574 366	12th Street, Douglas to Mulberry	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 574 373	Permanent Pavement Markings	\$59,864	\$62,641	\$55,083	\$80,000	\$0	\$80,000	\$80,000
506 574 381	Downtown Alleys	\$0	\$141,616	\$24,939	\$150,000	\$0	\$150,000	\$150,000
506 574 385	Cedar St Parking Lot & Alley 4th to 5th	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0
506 574 386	21st Street - Douglas to Mulberry	\$0	\$378,175	\$0	\$0	\$0	\$0	\$0
506 574 387	5th Street, Green to Spruce	\$0	\$503,705	\$547	\$0	\$0	\$0	\$0
506 574 388	WCLR, 8th to 9th	\$0	\$134,410	\$0	\$0	\$0	\$0	\$0
506 574 390	Crushed Salvaged Concrete	\$25,449	\$0	\$207,865	\$0	\$0	\$0	\$250,000
Total Expenditures		\$1,637,098	\$3,841,280	\$4,542,991	\$6,966,875	\$113,273	\$11,992,925	\$8,047,603

City of Yankton
Adopted 2024 Budget

Fund: Special Capital Improvement Fund

Activity: Capital Projects

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$10,897,861	\$14,720,329	\$16,932,212	\$4,334,404	\$19,247,185	\$19,247,185	\$13,863,631
506 3140	General Sales and Use Tax	\$4,810,865	\$5,187,612	\$5,309,884	\$5,503,018	\$1,784,266	\$5,503,018	\$5,613,078
506 3311	TAP Trail Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 3313	Federal BNSF Work	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 3342	State Grant	\$150,471	\$54,652	\$55,752	\$0	\$56,867	\$56,867	\$0
506 3343	Federal Aid Urban	\$449,996	\$496,254	\$506,248	\$499,361	\$516,373	\$516,373	\$550,905
506 3384	Yankton County Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 3390	Yankton School District	\$0	\$0	\$97,153	\$0	\$0	\$0	\$0
506 3430	Engineering & Admin - Sp Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 3610	Interest	\$48,234	\$314,645	\$878,927	\$10,000	\$313,832	\$500,000	\$250,000
506 3615	Misc. Reimbursements	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0
506 3660	Donation from private	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 3910	From General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 3920	Repayment from TID#8	\$0	\$0	\$0	\$0	\$0	\$33,113	\$33,113
506 3691	Loan from Solid Waste	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 3968	Transfer from "322"	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Revenues Subtotal	\$5,459,566	\$6,053,163	\$6,857,964	\$6,012,379	\$2,671,338	\$6,609,371	\$6,447,096
	Total Funds Available	\$16,357,427	\$20,773,492	\$23,790,176	\$10,346,783	\$21,918,523	\$25,856,556	\$20,310,727
506 574 390	Debt Service Reserve - Current	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$16,357,427	\$20,773,492	\$23,790,176	\$10,346,783	\$2,671,338	\$25,856,556	\$20,310,727
	Total Expenditures	\$1,637,098	\$3,841,280	\$4,542,991	\$6,966,875	\$113,273	\$11,992,925	\$8,047,603
	Ending Balance	\$14,720,329	\$16,932,212	\$19,247,185	\$3,379,908	\$2,558,065	\$13,863,631	\$12,263,124

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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
509 509 202	Professional Services (Admin Fee to 501)	\$36,385	\$0	\$0	\$0	\$0	\$0	\$0
509 509 204	Southeast Properties, LLC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$36,385	\$0	\$0	\$0	\$0	\$0	\$0

Fund: **TID #2 Morgan Square**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$36,385	\$0	\$0	\$0	\$0	\$0	\$0
509 31xx	TID #2 Taxes - current	\$0	\$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
	Subtotal Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Funds Available	\$36,385	\$0	\$0	\$0	\$0	\$0	\$0
	Less Expenditures	\$36,385	\$0	\$0	\$0	\$0	\$0	\$0
	Ending Balance (excl land inventory)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
510 588 634	Transfer to Debt Service (Property Tax + BBI)	\$173,433	\$175,515	\$174,199	\$194,610	\$0	\$194,610	\$194,610
	Total Expenditures	\$173,433	\$175,515	\$174,199	\$194,610	\$0	\$194,610	\$194,610

Fund: TID #5 Menards

Activity: Capital Projects

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 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	\$173,433	\$175,515	\$174,199	\$173,433	\$98,657	\$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	\$173,433	\$175,515	\$174,199	\$207,904	\$98,657	\$207,904	\$207,904
	Total Funds Available	(\$3,515,959)	(\$3,513,877)	(\$3,515,193)	\$207,904	(\$3,590,735)	(\$3,481,488)	(\$3,468,194)
	Less Expenditures	\$173,433	\$175,515	\$174,199	\$194,610	\$0	\$194,610	\$194,610
	Ending Balance	(\$3,689,392)	(\$3,689,392)	(\$3,689,392)	\$13,294	(\$3,590,735)	(\$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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
511 588 202	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
511 588 566	Payment to YAPG	\$341,013	\$349,221	\$382,456	\$349,221	\$0	\$349,221	\$349,221
	Total Expenditures	\$341,013	\$349,221	\$382,456	\$349,221	\$0	\$349,221	\$349,221

Fund: **TID #6 Westbrook Estates**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$485	\$485	\$3,054	\$0	\$1	\$1	\$29,708
511 31xx	TID #6 Taxes - current	\$341,013	\$351,777	\$378,928	\$349,221	\$192,055	\$378,928	\$378,928
511 31xx	TID #6 Taxes - delinquent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
511 3190	Penalty & Interest on Del Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
511 3610	Interest	\$0	\$13	\$475	\$0	\$0	\$0	\$0
	Subtotal Revenues	\$341,013	\$351,790	\$379,403	\$349,221	\$192,055	\$378,928	\$378,928
	Total Funds Available	\$341,498	\$352,275	\$382,457	\$349,221	\$192,056	\$378,929	\$408,636
	Less Expenditures	\$341,013	\$349,221	\$382,456	\$349,221	\$0	\$349,221	\$349,221
	Ending Balance	\$485	\$3,054	\$1	\$0	\$192,056	\$29,708	\$59,415

**TAX INCREMENT DISTRICT #7 - West 10th 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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
512 588 202	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
512 588 204	Payment to Schrecht, LLC	\$42,631	\$51,764	\$53,968	\$51,655	\$0	\$53,954	\$53,954
	Total Expenditures	\$42,631	\$51,764	\$53,968	\$51,655	\$0	\$53,954	\$53,954

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

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$0	\$109	\$0	\$0	\$0	\$0	\$0
512 31xx	TID #7 Taxes - current	\$42,740	\$51,655	\$53,954	\$51,655	\$24,303	\$53,954	\$53,954
512 31xx	TID #7 Taxes - delinquent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
512 3190	Penalty & Interest on Del Taxes	\$0	\$0	\$14	\$0	\$0	\$0	\$0
512 3610	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Revenues	\$42,740	\$51,655	\$53,968	\$51,655	\$24,303	\$53,954	\$53,954
	Total Funds Available	\$42,740	\$51,764	\$53,968	\$51,655	\$24,303	\$53,954	\$53,954
	Less Expenditures	\$42,631	\$51,764	\$53,968	\$51,655	\$0	\$53,954	\$53,954
	Ending Balance	\$109	\$0	\$0	\$0	\$24,303	\$0	\$0

**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 23rd 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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
513 588 202	Professional Services	\$0	\$0	\$105	\$0	\$0	\$0	\$0
513 588 204	Payment to Yankton Development Ent, LLC	\$57,111	\$43,116	\$149,177	\$77,990	\$0	\$77,990	\$77,990
513 588 320	23rd Street West of WCLR	\$824,827	\$4,001	\$0	\$0	\$0	\$0	\$0
513 588 651	Public Improvement Fund	\$20,000	\$0	\$0	\$0	\$0	\$33,113	\$33,113
	Total Expenditures	\$901,938	\$47,117	\$149,282	\$77,990	\$0	\$111,103	\$111,103

Fund: TID #8 Westbrook Estates Phase 2

Activity: Capital Projects

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$20,000	(\$824,827)	(\$793,954)	\$0	(\$818,079)	(\$818,079)	\$24,297
513 31xx	TID #8 Taxes - current	\$57,111	\$77,990	\$124,964	\$77,990	\$109,753	\$124,964	\$124,964
513 31xx	TID #8 Taxes - delinquent	\$0	\$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	\$193	\$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
	Subtotal Revenues	\$57,111	\$77,990	\$125,157	\$77,990	\$109,753	\$953,479	\$124,964
	Total Funds Available	\$77,111	(\$746,837)	(\$668,797)	\$77,990	(\$708,326)	\$135,400	\$149,261
	Less Expenditures	\$901,938	\$47,117	\$149,282	\$77,990	\$0	\$111,103	\$111,103
	Ending Balance	(\$824,827)	(\$793,954)	(\$818,079)	\$0	(\$708,326)	\$24,297	\$38,158

**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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
514 588 202	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
514 588 204	Payment to United Republic Bank	\$0	\$6,179	\$1,011	\$0	\$0	\$22,650	\$22,650
	Total Expenditures	\$0	\$6,179	\$1,011	\$0	\$0	\$22,650	\$22,650

Fund: **TID #9 Yankton Mall**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$3,965	\$5,144	\$0	\$0	\$0	\$0	\$0
514 31xx	TID #9 Taxes - current	\$1,179	\$1,035	\$1,011	\$1,179	\$22,650	\$22,650	\$22,650
514 31xx	TID #9 Taxes - delinquent	\$0	\$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	\$1,179	\$1,035	\$1,011	\$1,179	\$22,650	\$22,650	\$22,650
	Total Funds Available	\$5,144	\$6,179	\$1,011	\$1,179	\$22,650	\$22,650	\$22,650
	Less Expenditures	\$0	\$6,179	\$1,011	\$0	\$0	\$22,650	\$22,650
	Ending Balance	\$5,144	\$0	\$0	\$1,179	\$22,650	\$0	\$0

**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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
515 588 202	Professional Services	\$0	\$13,000	\$450	\$0	\$0	\$0	\$0
515 588 204	Payment to City of Yankton	\$0	\$0	\$0	\$0	\$0	\$0	\$0
515 588 320	Road & Utility Development	\$0	\$0	\$309,882	\$5,800,000	\$2,442	\$5,517,678	\$0
	Total Expenditures	\$0	\$13,000	\$310,332	\$5,800,000	\$2,442	\$5,517,678	\$0

Fund: **TID #11 Gehl**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$0	\$0	(\$13,000)	\$0	(\$323,332)	(\$323,332)	\$377,982
515 31xx	TID #11 Taxes - current	\$0	\$0	\$0	\$1,000	\$1,064	\$1,064	\$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 3314	Housing ARPA Grant	\$0	\$0	\$0	\$0	\$0	\$1,200,000	\$0
515 3610	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
515 3615	Misc Reimbursements (YAPG)	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$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
	Subtotal Revenues	\$0	\$0	\$0	\$5,801,000	\$1,064	\$6,218,992	\$1,000
	Total Funds Available	\$0	\$0	(\$13,000)	\$5,801,000	(\$322,268)	\$5,895,660	\$378,982
	Less Expenditures	\$0	\$13,000	\$310,332	\$5,800,000	\$2,442	\$5,517,678	\$0
	Ending Balance	\$0	(\$13,000)	(\$323,332)	\$1,000	(\$324,710)	\$377,982	\$378,982

**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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
516 588 202	Professional Services	\$0	\$434,004	\$195,570	\$1,391,727	\$0	\$13,600	\$0
516 588 204	Payment to City of Yankton	\$0	\$0	\$0	\$0	\$0	\$0	\$0
516 588 320	Mead Area Development	\$0	\$0	\$3,526,801	\$0	(\$66,204)	\$142,951	\$0
	Total Expenditures	\$0	\$434,004	\$3,722,371	\$1,391,727	(\$66,204)	\$156,551	\$0

Fund: **TID #12 Mead**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$0	\$0	(\$74,839)	\$0	(\$3,730,887)	(\$3,730,887)	(\$226,585)
516 31xx	TID #12 Taxes - current	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$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	\$160,034	\$0	\$0	\$0	\$0	\$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	\$612,360	\$0	\$2,210,859	\$0
516 39xx	Land Sale	\$0	\$199,131	\$0	\$0	\$0	\$0	\$0
516 39xx	Active Transportation (Loan from GF)	\$0	\$0	\$0	\$0	\$0	\$281,624	\$0
516 3923	Transfer from BBB	\$0	\$0	\$66,323	\$0	\$0	\$0	\$0
516 3960	Loan from Wastewater	\$0	\$0	\$0	\$779,367	\$0	\$542,301	\$0
516 3960	Loan from Water	\$0	\$0	\$0	\$0	\$0	\$625,069	\$0
	Subtotal Revenues	\$0	\$359,165	\$66,323	\$1,392,727	\$0	\$3,660,853	\$1,000
	Total Funds Available	\$0	\$359,165	(\$8,516)	\$1,392,727	(\$3,730,887)	(\$70,034)	(\$225,585)
	Less Expenditures	\$0	\$434,004	\$3,722,371	\$1,391,727	(\$66,204)	\$156,551	\$0
	Ending Balance	\$0	(\$74,839)	(\$3,730,887)	\$1,000	(\$3,664,683)	(\$226,585)	(\$225,585)

**TAX INCREMENT DISTRICT #14 – Garden Estates
ACCOUNT #517**

PURPOSE OF THIS DEPARTMENT: Why does this department exist?

The purpose of Tax Increment District #14 is to assist in the creation of workforce housing. Revenues from TID #14 will be forwarded to the Developer in fulfillment of the provisions of the TID #14 Developer's Agreement.

City of Yankton
Adopted 2024 Budget

Fund: **TID #14 Garden Estates**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
517 588 202	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
517 588 204	Payment to Yankton Thrive	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
	Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000

Fund: **TID #14 Garden Estates**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
517 31xx	TID #14 Taxes - current	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
517 31xx	TID #14 Taxes - delinquent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
517 3190	Penalty & Interest on Del Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
	Total Funds Available	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
	Less Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
	Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**TAX INCREMENT DISTRICT #15 – Bluestem Reserve
ACCOUNT #518**

PURPOSE OF THIS DEPARTMENT: Why does this department exist?

The purpose of Tax Increment District #15 is to assist in the creation of housing. Revenues from TID #15 will be forwarded to the Developer in fulfillment of the provisions of the TID #15 Developer's Agreement.

City of Yankton
Adopted 2024 Budget

Fund: **TID #15 Bluestem Reserve**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
518 588 202	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
518 588 204	Payment to Bluestem Reserve, LP	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
	Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000

Fund: **TID #15 Bluestem Reserve**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
518 31xx	TID #15 Taxes - current	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
518 31xx	TID #15 Taxes - delinquent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
518 3190	Penalty & Interest on Del Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
	Total Funds Available	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
	Less Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
	Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**TAX INCREMENT DISTRICT #16 – The Links
ACCOUNT #519**

PURPOSE OF THIS DEPARTMENT: Why does this department exist?

The purpose of Tax Increment District #16 is to assist in the creation of housing. Revenues from TID #16 will be forwarded to the Developer in fulfillment of the provisions of the TID #16 Developer's Agreement.

City of Yankton
Adopted 2024 Budget

Fund: **TID #16 The Links**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
519 588 202	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
519 588 204	Payment to JC Ventures, LLC	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
	Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000

Fund: **TID #16 The Links**

Activity: **Capital Projects**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Prior Year Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
519 31xx	TID #16 Taxes - current	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
519 31xx	TID #16 Taxes - delinquent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
519 3190	Penalty & Interest on Del Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
	Total Funds Available	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
	Less Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
	Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0

WATER ACCOUNT #601

PURPOSE OF THIS DEPARTMENT: Why does this department exist?

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

DEPARTMENT PERSONNEL: .5 Environmental Services Director, .5 Distribution Superintendent, 1 Water Plant Superintendent, 1 Water Plant Supervisor, 1 Senior Water Plant Operator, 1 Distribution/Collection Supervisor, 3 Plant Operators, and 3 Water Distribution/Wastewater Collection Operators.

City of Yankton
Adopted 2024 Budget

Fund: Water		Function: Operations				Activity: Utilities Department		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Operating Revenues	\$7,802,163	\$7,949,684	\$7,836,853	\$7,823,634	\$2,586,439	\$7,753,179	\$7,809,866
	Operating Expenses:							
	Personnel Services	\$689,457	\$710,722	\$761,995	\$929,515	\$323,229	\$929,515	\$974,163
	Insurance	\$103,794	\$103,032	\$106,899	\$161,499	\$128,926	\$161,499	\$177,649
	Professional Services	\$45,726	\$60,192	\$76,532	\$57,000	\$38,679	\$59,126	\$60,000
	State Fees	\$662	\$5,062	\$5,822	\$11,000	\$0	\$11,000	\$11,000
	Repairs & Maintenance	\$409,935	\$380,796	\$1,860,848	\$313,500	\$179,185	\$358,500	\$373,500
	Supplies & Materials	\$416,254	\$557,031	\$589,061	\$423,450	\$139,473	\$599,850	\$623,450
	Travel & Conference	\$1,990	\$6,844	\$5,198	\$8,000	\$6,336	\$10,250	\$10,250
	Utilities	\$532,553	\$509,539	\$472,440	\$583,500	\$146,286	\$583,500	\$583,500
	Billing & Administration	\$688,700	\$688,700	\$721,496	\$721,496	\$360,748	\$721,496	\$721,496
	Depreciation	\$2,491,448	\$2,485,225	\$2,500,454	\$2,132,415	\$1,032,192	\$2,500,454	\$2,500,454
	Total Operating Expenses	\$5,380,519	\$5,507,143	\$7,100,745	\$5,341,375	\$2,355,054	\$5,935,190	\$6,035,462
	Total Operating Income(Loss)	\$2,421,644	\$2,442,541	\$736,108	\$2,482,259	\$231,385	\$1,817,989	\$1,774,405
	Non-Operating Revenue(Expense)							
	Interest	\$60,858	\$336,920	\$831,057	\$50,000	\$285,717	\$500,000	\$50,000
	Reimbursements	\$972	\$11,204	\$3,280	\$0	\$1,941	\$1,941	\$0
	Miscellaneous	\$1,084	\$14,654	\$5,366	\$2,000	\$1,951	\$3,951	\$2,000
	Interest/Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest/SRF Loan	(\$1,228,291)	(\$1,155,112)	(\$1,045,883)	(\$1,071,063)	(\$768,702)	(\$1,073,041)	(\$1,035,176)
	Net Income Before Transfers	\$1,256,267	\$1,650,207	\$569,516	\$1,463,196	(\$247,708)	\$1,250,840	\$791,229
	Operating Transfer Out	\$71,346	\$71,346	\$71,346	\$71,346	\$35,673	\$71,346	\$71,346
	Net Income	\$1,184,921	\$1,578,861	\$498,170	\$1,391,850	(\$283,381)	\$1,179,494	\$719,883

City of Yankton
Adopted 2024 Budget

Fund: Water		Function: Water Revenue				Activity: Utilities Department		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
601 3612	Sale of Fixed Assets	\$7,600	\$1,300	\$7,100	\$0	\$0	\$0	\$0
601 3810	Metered Sales	\$4,959,270	\$5,065,297	\$4,947,286	\$5,060,000	\$1,443,174	\$4,947,286	\$5,046,232
60x 3812	Surcharge	\$2,621,493	\$2,637,256	\$2,658,851	\$2,655,634	\$1,061,808	\$2,655,634	\$2,655,634
601 3811	Bulk Sales	\$7,326	\$7,997	\$7,422	\$6,000	\$1,858	\$6,000	\$6,000
601 3812	Sale Service & Material	\$102,125	\$33,525	\$27,059	\$40,000	\$9,310	\$40,000	\$40,000
601 3813	Other Operational - Water	\$33,456	\$112,991	\$103,503	\$0	\$24,677	\$24,677	\$0
601 3814	Late Charge	\$58,445	\$61,908	\$63,500	\$62,000	\$28,030	\$62,000	\$62,000
601 3815	Sale Service & Material	\$10,492	\$29,410	\$20,486	\$0	\$14,275	\$14,275	\$0
601 3816	Sale Service & Material - Non Taxable	\$1,956	\$0	\$1,646	\$0	\$3,307	\$3,307	\$0
	Total Operating Revenues	\$7,802,163	\$7,949,684	\$7,836,853	\$7,823,634	\$2,586,439	\$7,753,179	\$7,809,866
601 3312	EDA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601 3341	NDOR / SDDOT CORPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601 3342	CDBG Mame Creek	\$0	\$0	\$0	\$0	\$0	\$0	\$0
602 3350	Feasibility Study Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
602 3962	State Revolving Fund Loan	\$0	\$0	\$0	\$0	\$0	\$0	\$0
604 3310	10% ARRA Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60x 3614	State Revolving Fund Loan	\$0	\$0	\$0	\$1,241,000	\$0	\$1,617,500	\$1,650,000
	Total Operating & Other Revenues	\$7,802,163	\$7,949,684	\$7,836,853	\$9,064,634	\$2,586,439	\$9,370,679	\$9,459,866
601 3615	Misc Reimbursements	\$972	\$11,204	\$3,280	\$0	\$1,941	\$1,941	\$0
601 3640	Compensation Loss & Damage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601 3665	Contri Capital Rev - Customer	\$0	\$0	\$39,588	\$0	\$0	\$0	\$0
601 3666	Contri Capital Rev - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
602 3610	Interest	\$60,858	\$336,920	\$831,057	\$50,000	\$285,717	\$500,000	\$50,000
602 3821	Other Non-operational	\$107	\$3,450	\$2,086	\$2,000	\$0	\$2,000	\$2,000
602 3822	Cash(Long)	\$5	\$0	\$20	\$0	\$10	\$10	\$0
	Total Nonoperating Revenues	\$61,942	\$351,574	\$876,031	\$52,000	\$287,668	\$503,951	\$52,000
	Total Revenues	\$7,864,105	\$8,301,258	\$8,712,884	\$9,116,634	\$2,874,107	\$9,874,630	\$9,511,866

City of Yankton
Adopted 2024 Budget

Fund: Water

Function: Operation Expenses

Activity: Utilities Department

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
601 601 101	Regular Salaries & Wages	\$525,631	\$555,319	\$594,980	\$652,179	\$248,236	\$652,179	\$679,805
601 601 102	Temp. Salaries & Wages	\$0	\$0	\$0	\$20,160	\$0	\$20,160	\$20,160
601 601 103	Overtime Wages	\$3,881	\$4,928	\$7,199	\$30,000	\$2,889	\$30,000	\$30,000
601 601 111	OASI	\$40,005	\$41,848	\$44,427	\$53,729	\$17,818	\$53,729	\$55,842
601 601 121	Retirement	\$31,771	\$33,281	\$35,887	\$40,931	\$14,389	\$40,931	\$42,588
601 601 131	Worker's Compensation	\$23,594	\$11,031	\$10,367	\$43,258	\$14,667	\$43,258	\$47,584
601 601 132	Group Insurance	\$64,169	\$63,705	\$68,463	\$88,543	\$25,047	\$88,543	\$97,397
601 601 133	Unemployment Insurance	\$406	\$610	\$672	\$715	\$183	\$715	\$787
	Subtotal Personnel Services	\$689,457	\$710,722	\$761,995	\$929,515	\$323,229	\$929,515	\$974,163
601 601 201	Insurance	\$103,794	\$103,032	\$106,899	\$161,499	\$128,926	\$161,499	\$177,649
601 601 202	Professional Services	\$37,386	\$43,297	\$42,703	\$40,000	\$23,844	\$40,000	\$40,000
601 601 203	Audit	\$7,350	\$15,514	\$31,498	\$12,000	\$14,126	\$14,126	\$15,000
601 601 205	State Permit Fee	\$662	\$5,062	\$5,822	\$11,000	\$0	\$11,000	\$11,000
601 601 208	Locates	\$914	\$1,336	\$1,697	\$1,500	\$518	\$1,500	\$1,500
601 601 211	Publishing	\$0	\$0	\$634	\$2,500	\$191	\$2,500	\$2,500
601 601 212	Rentals	\$76	\$45	\$0	\$1,000	\$0	\$1,000	\$1,000
601 601 221	Rep. & Maint. - Plant	\$135,246	\$195,121	\$271,308	\$125,000	\$166,461	\$170,000	\$185,000
601 601 222	Rep. & Maint. - Vehicles	\$305	\$2,852	\$177	\$2,500	\$305	\$2,500	\$2,500
601 601 223	Rep. & Maint. - Buildings	\$9,204	\$2,084	\$4,731	\$6,000	\$1,585	\$6,000	\$6,000
601 601 224	Rep. & Maint. - Central Garage	\$21,758	\$19,424	\$15,727	\$30,000	\$4,114	\$30,000	\$30,000
601 601 226	Rep. & Maint. - Distribution	\$145,219	\$138,880	\$35,991	\$125,000	\$6,720	\$125,000	\$125,000
601 601 227	Rep. & Maint. - Meters	\$47,323	\$22,435	\$1,532,914	\$25,000	\$0	\$25,000	\$25,000
601 601 228	Sludge Removal	\$50,880	\$0	\$0	\$0	\$0	\$0	\$0
601 601 231	Postage	\$1,842	\$1,910	\$2,255	\$12,000	\$949	\$12,000	\$12,000
601 601 232	Office Supplies	\$1,376	\$1,990	\$897	\$1,750	\$425	\$1,750	\$1,750
601 601 234	Copies	\$0	\$0	\$0	\$350	\$0	\$350	\$350
601 601 235	Subscriptions & Publications	\$0	\$547	\$0	\$250	\$0	\$550	\$250
601 601 236	Janitorial Supplies	\$1,056	\$1,645	\$1,145	\$1,200	\$623	\$1,200	\$1,200
601 601 240	Chemical & Gases	\$403,558	\$542,713	\$575,731	\$400,000	\$132,474	\$575,000	\$600,000
601 601 241	Agricultural Supplies	\$2,396	\$1,237	\$3,220	\$800	\$1,806	\$1,900	\$800
601 601 243	Med., Safety, & Lab. Supplies	\$4,784	\$4,493	\$2,494	\$5,000	\$2,020	\$5,000	\$5,000
601 601 244	Uniforms & Dry Goods	\$313	\$370	\$2,399	\$600	\$554	\$600	\$600
601 601 247	Small Tools & Hardware	\$929	\$2,126	\$920	\$1,500	\$622	\$1,500	\$1,500
601 601 255	COVID Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601 601 261	Membership Dues	\$843	\$454	\$233	\$2,000	\$233	\$2,000	\$2,000
601 601 263	Travel	\$629	\$5,573	\$3,472	\$3,500	\$5,034	\$5,750	\$5,750
601 601 264	Learning	\$518	\$817	\$1,493	\$2,500	\$1,069	\$2,500	\$2,500
601 601 270	Internet Access	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601 601 271	Telephone	\$9,088	\$10,963	\$9,083	\$6,500	\$2,922	\$6,500	\$6,500
601 601 272	Electricity	\$473,066	\$438,071	\$380,445	\$475,000	\$111,508	\$475,000	\$475,000
601 601 273	Fuel-Heating	\$39,349	\$44,188	\$34,797	\$90,000	\$18,299	\$90,000	\$90,000
601 601 274	Water Service	\$9,739	\$15,092	\$46,644	\$10,500	\$13,212	\$10,500	\$10,500
601 601 276	Landfill	\$1,311	\$1,225	\$1,471	\$1,500	\$345	\$1,500	\$1,500
601 601 281	Billing & Administration	\$688,700	\$688,700	\$721,496	\$721,496	\$360,748	\$721,496	\$721,496
601 601 291	Depreciation	\$2,491,448	\$2,485,225	\$2,500,454	\$2,132,415	\$1,032,192	\$2,500,454	\$2,500,454
	Subtotal Other Current Expenditures	\$4,691,062	\$4,796,421	\$6,338,750	\$4,411,860	\$2,031,825	\$5,005,675	\$5,061,299
	Total Operating Expenses	\$5,380,519	\$5,507,143	\$7,100,745	\$5,341,375	\$2,355,054	\$5,935,190	\$6,035,462

City of Yankton
Adopted 2024 Budget

Fund: Water		Function: Improvements & Extension				Activity: Utilities Department		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Revenues:							
	Net Income	\$1,184,921	\$1,578,861	\$498,170	\$1,391,850	(\$283,381)	\$1,179,494	\$719,883
	Depreciation	\$2,491,448	\$2,485,225	\$2,500,454	\$2,132,415	\$1,032,192	\$2,500,454	\$2,500,454
	Grants & Loans	\$0	\$0	\$0	\$1,241,000	\$0	\$1,617,500	\$1,650,000
	Beginning Balance	\$15,376,595	\$17,113,369	\$16,461,252	\$314,619	\$17,612,637	\$17,612,637	\$18,639,128
	Total Funds Available	\$19,052,964	\$21,177,455	\$19,459,876	\$5,079,884	\$18,361,448	\$22,910,085	\$23,509,465
	Principal	\$1,656,689	\$4,653,142	\$1,284,260	\$1,433,741	\$983,769	\$1,433,741	\$1,846,158
	Equipment	\$0	\$84,273	\$114,576	\$26,300	\$3,490	\$130,300	\$159,800
	Main Replacement / Extension	\$195,563	\$442,369	\$374,220	\$2,471,000	\$216,902	\$1,551,916	\$3,555,000
	Capital Repair and Maintenance	\$22,959	\$22,959	\$21,315	\$855,000	\$0	\$80,000	\$797,000
	WTP Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve for Future Improvements	\$0	\$0	\$0	\$75,000	\$0	\$75,000	\$75,000
	Total Applied	\$1,875,211	\$5,202,743	\$1,794,371	\$5,411,041	\$1,748,179	\$4,270,957	\$6,982,958
	Due To / Due From	\$64,384	(\$486,540)	\$52,868	\$0	\$0	\$0	\$0
	Ending Balance	\$17,113,369	\$16,461,252	\$17,612,637	(\$331,157)	\$16,613,269	\$18,639,128	\$16,526,507

City of Yankton
Adopted 2024 Budget

Fund: Water		Function: Improvements & Extensions				Activity: Utilities Department		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
604 604 411	State Revolving Fund Interest	\$115,361	\$78,418	\$0	\$50,110	\$0	\$20,673	\$46,420
607 607 411	State Revolving Fund Interest	\$1,112,930	\$1,076,694	\$1,045,883	\$1,020,953	\$768,702	\$1,052,368	\$988,756
	Total Int. & Fiscal Fees	\$1,228,291	\$1,155,112	\$1,045,883	\$1,071,063	\$768,702	\$1,073,041	\$1,035,176
601 601 580	Loss on Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
602 602 570	Cash Short	\$0	\$0	\$20	\$0	\$0	\$0	\$0
	Total Nonoperating Expense	\$1,228,291	\$1,155,112	\$1,045,903	\$1,071,063	\$768,702	\$1,073,041	\$1,035,176
601 601 610	Transfer to General	\$71,346	\$71,346	\$71,346	\$71,346	\$35,673	\$71,346	\$71,346
602 602 301	Capital Repairs and Maintenance	\$22,959	\$22,959	\$21,315	\$855,000	\$0	\$80,000	\$797,000
602 602 318	GIS Modeling	\$58,376	\$154,365	\$29,222	\$0	\$1,916	\$1,916	\$0
602 602 326	Treatment Plant Improvements	\$22,921	\$32,684	\$46,326	\$0	\$0	\$37,500	\$1,780,000
602 602 327	Jacqueline Culsesac, Watermain Replacemer	\$0	\$78,901	\$102	\$0	\$0	\$0	\$0
602 602 328	Cedar St, 8th to 10th	\$0	\$0	\$0	\$0	\$0	\$0	\$0
602 602 330	8th Street, Burleigh to Ferdig	\$0	\$0	\$0	\$376,000	\$0	\$376,000	\$0
602 602 333	Cedar @ 8th Street	\$0	\$0	\$0	\$175,000	\$5,485	\$5,500	\$175,000
602 602 334	Douglas Ave @ 8th Street	\$0	\$0	\$0	\$300,000	\$0	\$0	\$300,000
602 602 335	Walnut @ 8th Street	\$0	\$0	\$0	\$200,000	\$0	\$0	\$200,000
602 602 336	Douglas Ave, Levee to 2nd	\$0	\$0	\$60,152	\$0	\$0	\$0	\$0
602 602 337	Locust Street, 15th to N Side of Bridge	\$0	\$0	\$0	\$225,000	\$0	\$0	\$225,000
602 602 338	Bradley, 19th to Karen, Karen, Valley to Pen,	\$0	\$0	\$0	\$570,000	\$0	\$570,000	\$0
602 602 339	Cedar, 2nd to 5th	\$0	\$0	\$0	\$90,000	\$0	\$236,000	\$0
602 602 340	Summit Street, 8th to 9th	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
602 602 350	Equipment	\$0	\$84,273	\$114,576	\$26,300	\$3,490	\$130,300	\$159,800
602 602 351	Meter Technology Upgrade	\$0	\$0	\$0	\$550,000	\$544,018	\$1,000,000	\$550,000
602 602 360	Douglas Ave, 19th to 21st	\$0	\$0	\$0	\$0	\$0	\$0	\$225,000
602 602 361	12th Street Locust to Broadway & Locust 12-	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
602 602 362	Walnut Street, 8th to 15th	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000
602 602 369	3rd St, Spruce to Green & Green, 3rd to 4th	\$0	\$0	\$133,556	\$0	\$0	\$15,000	\$0
602 602 370	Spruce St, 3rd to 4th & 3rd St, Spruce to Park	\$0	\$0	\$0	\$125,000	\$0	\$0	\$0
602 602 378	Marne Creek Crossing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
602 602 379	Riverside Drive, Linn to Green	\$0	\$0	\$0	\$0	\$0	\$0	\$0
602 602 381	Spruce Street, 4th to 6th	\$114,266	\$0	\$0	\$0	\$0	\$0	\$0
602 602 383	Elm Street, 20th to 21st	\$0	\$0	\$104,862	\$0	\$0	\$0	\$0
602 602 387	5th Street, Spruce to Green	\$0	\$176,419	\$0	\$0	\$0	\$0	\$0
602 602 388	Riverside Drive, Walnut To Broadway	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0
602 602 389	21st Street, Summit to WCLR	\$0	\$0	\$0	\$310,000	\$209,501	\$310,000	\$0
602 602 390	Reserve for Future Imp.	\$0	\$0	\$0	\$75,000	\$0	\$75,000	\$75,000
602.602.xxx	Loan to TID#12 - Mead - 33rd Street	\$0	\$0	\$0	\$0	\$0	\$625,069	\$0
602.602.xxx	Loan to TID#11 - Gehl Drive	\$0	\$0	\$0	\$0	\$0	\$1,631,172	\$0
604 604 441	State Revolving Fund Principal (#7)	\$488,375	\$3,399,535	\$0	\$118,065	\$0	\$118,065	\$561,898
607 607 441	State Revolving Fund Principal	\$1,168,314	\$1,253,607	\$1,284,260	\$1,315,676	\$983,769	\$1,315,676	\$1,284,260
	Total Improvements & Extensions	\$1,875,211	\$5,202,743	\$1,794,371	\$5,411,041	\$1,748,179	\$6,527,198	\$7,182,958

WASTEWATER ACCOUNT #611

PURPOSE OF THIS DEPARTMENT: Why does this department exist?

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

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

City of Yankton
Adopted 2024 Budget

Fund: Wastewater		Function: Operations				Activity: Utilities Department		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Operating Revenues	\$4,336,476	\$4,539,843	\$4,910,763	\$5,987,683	\$2,068,246	\$5,233,208	\$5,711,716
	Operating Expenses:							
	Personnel Services	\$668,594	\$740,140	\$794,475	\$844,665	\$325,065	\$844,905	\$885,760
	Insurance	\$112,252	\$111,429	\$116,657	\$183,922	\$139,433	\$183,922	\$202,314
	Professional Services	\$105,238	\$115,280	\$116,234	\$50,600	\$37,057	\$56,100	\$56,100
	State Fees	\$5,210	\$723	\$15,908	\$14,500	\$15,500	\$15,500	\$15,500
	Publishing	\$17	\$1,008	\$1,056	\$225	\$0	\$300	\$225
	Repairs & Maintenance	\$241,463	\$308,354	\$222,790	\$361,000	\$42,508	\$361,000	\$391,500
	Supplies & Materials	\$35,848	\$50,269	\$40,372	\$52,050	\$16,314	\$62,550	\$62,550
	Travel & Conference	\$1,525	\$5,530	\$2,216	\$6,700	\$513	\$6,700	\$6,700
	Utilities	\$249,769	\$232,792	\$221,454	\$294,450	\$80,588	\$294,450	\$294,450
	Billing & Administration	\$658,092	\$658,092	\$689,429	\$689,429	\$344,715	\$689,429	\$689,429
	Depreciation	\$1,102,196	\$1,069,227	\$941,084	\$1,043,011	\$441,643	\$941,084	\$841,084
	Total Operating Expenses	\$3,180,204	\$3,292,844	\$3,161,675	\$3,540,552	\$1,443,336	\$3,455,940	\$3,445,612
	Net Operating Income(Loss)	\$1,156,272	\$1,246,999	\$1,749,088	\$2,447,131	\$624,910	\$1,777,268	\$2,266,104
	Non-Operating Revenue(Expense)							
	Interest	\$16,348	\$74,928	\$191,174	\$13,000	\$103,827	\$200,000	\$13,000
	Intergovernmental (grant)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Miscellaneous	\$972	\$3,044	\$87,564	\$2,900	\$0	\$2,900	\$2,900
	Interest & Fiscal Charges	(\$113,462)	(\$108,699)	(\$94,366)	(\$319,066)	(\$75,038)	(\$186,539)	(\$431,225)
	Loss on Assets	\$4,400	\$1,300	\$0	\$0	\$0	\$0	\$0
	Net Income Before Transfers	\$1,064,530	\$1,217,572	\$1,933,460	\$2,143,965	\$653,699	\$1,793,629	\$1,850,779
	Operating Transfer Out	\$60,046	\$60,046	\$60,046	\$60,046	\$0	\$60,046	\$60,046
	Net Income	\$1,004,484	\$1,157,526	\$1,873,414	\$2,083,919	\$653,699	\$1,733,583	\$1,790,733

City of Yankton
Adopted 2024 Budget

Fund: Wastewater		Estimated Revenue				Activity: Utilities Department		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
611 3312	EDA	\$0	\$3,898,717	\$1,953,866	\$0	(\$1,169,770)	\$100,800	\$0
611 3314	ARPA Grant	\$0	\$0	\$0	\$16,281,550	\$0	\$16,681,550	\$0
611 3610	Interest	\$16,348	\$74,928	\$191,174	\$13,000	\$103,827	\$200,000	\$13,000
611 3612	Gain on Sale of Assets	\$4,400	\$1,300	\$0	\$0	\$0	\$0	\$0
611 3615	Miscellaneous Reimbursements	\$972	\$1,204	\$2,748	\$0	\$0	\$0	\$0
611 3665	Cont Capital Rev - Customer	\$0	\$0	\$84,816	\$0	\$0	\$0	\$0
611 3666	Cont Capital Rev - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611 3840	Other Non-Operational-Wastwtr	\$0	\$1,840	\$0	\$2,500	\$0	\$2,500	\$2,500
611 3841	Special Hookup Fees	\$0	\$0	\$0	\$400	\$0	\$400	\$400
61x 3614	State Revolving Loan Fund	\$0	\$0	\$1,177,289	\$7,977,653	\$0	\$4,959,057	\$22,140,000
614 3961	From Wastewater Utility	\$0	\$0	\$245,179	\$0	\$0	\$0	\$0
	Total Nonoperating Revenues	\$21,720	\$3,977,989	\$3,655,072	\$24,275,103	(\$1,065,943)	\$21,944,307	\$22,155,900
611 3490	Sale of Materials	\$0	\$0	\$14,820	\$0	\$5,367	\$5,367	\$0
611 3812	Sale Service & Material	\$1,553	\$1,013	\$265	\$200	\$280	\$280	\$200
611 3830	Sewer User Fee	\$4,334,923	\$4,261,866	\$3,646,711	\$4,406,633	\$1,410,170	\$3,646,711	\$3,719,645
611 3831	Other Operational-Wastewater	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61x 3812	Surcharge	\$0	\$276,964	\$1,248,967	\$1,580,850	\$652,429	\$1,580,850	\$1,991,871
	Total Operating Revenues	\$4,336,476	\$4,539,843	\$4,910,763	\$5,987,683	\$2,068,246	\$5,233,208	\$5,711,716
	Total Revenues	\$4,358,196	\$8,517,832	\$8,565,835	\$30,262,786	\$1,002,303	\$27,177,515	\$27,867,616

City of Yankton
Adopted 2024 Budget

Fund: **Wastewater** Function: **Operating Expenses** Activity: **Utilities Department**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
611 611 101	Regular Wages	\$507,426	\$566,777	\$606,973	\$616,165	\$244,385	\$616,165	\$642,266
611 611 102	Temporary Wages	\$13,576	\$11,905	\$17,832	\$23,000	\$5,504	\$23,000	\$23,000
611 611 103	Overtime Wages	\$4,752	\$6,435	\$3,685	\$7,000	\$825	\$7,000	\$7,000
611 611 111	OASI	\$37,115	\$42,329	\$45,645	\$49,432	\$18,201	\$49,432	\$51,428
611 611 121	Retirement	\$30,104	\$34,281	\$36,566	\$37,390	\$14,713	\$37,390	\$38,956
611 611 131	Worker's Compensation	\$9,450	\$10,430	\$11,162	\$27,193	\$13,525	\$27,193	\$29,912
611 611 132	Group Insurance	\$65,715	\$67,382	\$71,837	\$84,000	\$27,716	\$84,000	\$92,400
611 611 133	Unemployment Insurance	\$456	\$601	\$775	\$485	\$196	\$725	\$798
		(\$49,132)	(\$20,580)	\$15,753				
	Subtotal Personnel Services	\$619,462	\$719,560	\$810,228	\$844,665	\$325,065	\$844,905	\$885,760
611 611 201	Insurance	\$112,252	\$111,429	\$116,657	\$183,922	\$139,433	\$183,922	\$202,314
611 611 202	Professional Services	\$96,974	\$98,430	\$84,567	\$40,000	\$22,931	\$40,000	\$40,000
611 611 203	Audit	\$7,350	\$15,514	\$31,498	\$9,500	\$14,126	\$15,000	\$15,000
611 611 205	State Permit Fee	\$5,210	\$723	\$15,908	\$14,500	\$15,500	\$15,500	\$15,500
611 611 208	Locates	\$914	\$1,336	\$169	\$1,100	\$0	\$1,100	\$1,100
611 611 211	Publishing	\$17	\$1,008	\$1,056	\$225	\$0	\$300	\$225
611 611 212	Rentals	\$0	\$0	\$55	\$500	\$62	\$500	\$500
611 611 221	Rep. & Maint. - Plant	\$89,945	\$83,624	\$111,600	\$140,000	\$30,816	\$140,000	\$160,000
611 611 222	Rep. & Maint. - Vehicles	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$2,000
611 611 223	Rep. & Maint. - Buildings	\$3,093	\$2,431	\$4,694	\$4,000	\$2,995	\$4,000	\$4,000
611 611 224	Rep. & Maint. - Central Garage	\$7,141	\$16,621	\$14,676	\$30,000	\$3,202	\$30,000	\$30,000
611 611 226	Rep. & Maint. - Collection Sys.	\$11,404	\$119,573	\$19,492	\$55,000	\$5,495	\$55,000	\$55,000
611 611 227	Rep. & Maint. - Water Meter	\$47,265	\$22,433	\$1,048	\$60,000	\$0	\$60,000	\$60,000
611 611 228	Sludge Removal	\$82,615	\$63,672	\$71,280	\$70,000	\$0	\$70,000	\$80,000
611 611 231	Postage	\$1,511	\$1,607	\$1,968	\$12,000	\$1,572	\$12,000	\$12,000
611 611 232	Office Supplies	\$646	\$1,037	\$487	\$1,000	\$698	\$1,000	\$1,000
611 611 233	Printing	\$283	\$0	\$0	\$1,500	\$0	\$1,500	\$1,500
611 611 234	Copies	\$0	\$0	\$0	\$200	\$0	\$200	\$200
611 611 235	Subscriptions & Publications	\$172	\$0	\$0	\$150	\$0	\$150	\$150
611 611 236	Janitorial Supplies	\$1,769	\$2,036	\$1,806	\$2,000	\$740	\$2,000	\$2,000
611 611 240	Chemicals & Gases	\$16,961	\$31,142	\$21,513	\$20,000	\$4,838	\$30,000	\$30,000
611 611 241	Agricultural Supplies	\$1,448	\$454	\$532	\$1,500	\$0	\$1,500	\$1,500
611 611 243	Med., Safety, & Lab. Supplies	\$11,902	\$12,292	\$11,226	\$12,000	\$7,008	\$12,000	\$12,000
611 611 244	Uniforms & Dry Goods	\$169	\$604	\$1,671	\$500	\$851	\$1,000	\$1,000
611 611 247	Small Tools & Hardware	\$987	\$1,097	\$1,169	\$1,200	\$607	\$1,200	\$1,200
611 611 250	COVID Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611 611 261	Membership Dues	\$205	\$165	\$165	\$1,200	\$0	\$1,200	\$1,200
611 611 263	Travel Expense	\$549	\$4,334	\$1,246	\$3,500	\$144	\$3,500	\$3,500
611 611 264	Learning	\$771	\$1,031	\$805	\$2,000	\$369	\$2,000	\$2,000
611 611 271	Telephone	\$5,028	\$5,865	\$6,041	\$6,500	\$2,051	\$6,500	\$6,500
611 611 272	Electricity	\$120,603	\$143,625	\$130,739	\$160,000	\$52,251	\$160,000	\$160,000
611 611 273	Fuel-Heating	\$111,897	\$70,062	\$73,739	\$115,000	\$22,827	\$115,000	\$115,000
611 611 274	Water Service	\$12,033	\$13,064	\$10,743	\$12,500	\$3,363	\$12,500	\$12,500
611 611 276	Landfill	\$208	\$176	\$192	\$350	\$96	\$350	\$350
611 611 277	Rubble	\$0	\$0	\$0	\$100	\$0	\$100	\$100
611 611 281	Billing & Administration	\$658,092	\$658,092	\$689,429	\$689,429	\$344,715	\$689,429	\$689,429
611 611 291	Depreciation	\$1,102,196	\$1,069,227	\$941,084	\$1,043,011	\$441,643	\$941,084	\$841,084
	Subtotal Other Current Expenditures	\$2,511,610	\$2,552,704	\$2,367,255	\$2,696,387	\$1,118,333	\$2,611,535	\$2,559,852
	Total Operating Expenditures	\$3,131,072	\$3,272,264	\$3,177,483	\$3,541,052	\$1,443,398	\$3,456,440	\$3,445,612

City of Yankton
Adopted 2024 Budget

Fund: Wastewater		Function: Improvement & Extension				Activity: Utilities Department		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Revenues:							
	Net Gain(Loss)	\$1,004,484	\$1,157,526	\$1,873,414	\$2,083,919	\$653,699	\$1,733,583	\$1,790,733
	Depreciation	\$1,102,196	\$1,069,227	\$941,084	\$1,043,011	\$441,643	\$941,084	\$841,084
	Revolving Loan Fund / EDA Grant	\$0	\$3,898,717	\$3,131,155	\$7,977,653	(\$1,169,770)	\$21,741,407	\$22,140,000
	Beginning Balance	\$3,456,123	\$4,346,540	\$3,578,266	\$1,879,954	\$4,636,129	\$4,636,129	\$1,976,578
	Total Funds Available	\$5,558,403	\$10,470,710	\$9,523,919	\$12,984,537	\$4,561,701	\$29,052,203	\$26,748,395
	Application of Funds Available							
	Principal on Debt	\$513,005	\$549,007	\$578,777	\$682,930	\$157,481	\$682,930	\$725,368
	Equipment	\$11,445	\$76,837	\$90,085	\$37,000	\$0	\$306,138	\$29,000
	Capital Repairs and Maintenance	\$0	\$0	\$0	\$55,000	\$0	\$55,000	\$350,000
	Capital Projects	\$699,766	\$6,032,219	\$4,502,624	\$26,480,000	\$5,081	\$25,996,557	\$25,290,000
	Reserve for Future Improvements	\$0	\$0	\$0	\$35,000	\$0	\$35,000	\$35,000
	Total Applied	\$1,224,216	\$6,658,063	\$5,171,486	\$27,289,930	\$162,562	\$27,075,625	\$26,429,368
	Due From / Due To Account Adjustment	(\$12,353)	\$234,381	(\$283,696)	\$0	\$0	\$0	\$0
	Ending Balance	\$4,346,540	\$3,578,266	\$4,636,129	(\$14,305,393)	\$4,399,139	\$1,976,578	\$319,027

City of Yankton
Adopted 2024 Budget

Fund: Wastewater

Function: Improvement & Extension

Activity: Utilities Department

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
614 614 411	SRF Loan Bond Interest	\$112,862	\$108,099	\$87,721	\$78,309	\$59,200	\$78,309	\$73,246
615 615 411	WW Bond Refund Interest	\$0	\$0	\$6,045	\$240,157	\$15,838	\$107,630	\$357,379
615 615 421	WW Bond Refund Fiscal Fees	\$600	\$600	\$600	\$600	\$0	\$600	\$600
	Total Interest&Fiscal Fees	\$113,462	\$108,699	\$94,366	\$319,066	\$75,038	\$186,539	\$431,225
611 611 580	Loss on Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Nonoperating Expenses	\$113,462	\$108,699	\$94,366	\$319,066	\$75,038	\$186,539	\$431,225
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	\$55,000	\$0	\$55,000	\$25,000
611 611 318	Collection Modeling / Master Plan (City)	\$58,376	\$156,792	\$29,222	\$0	\$5,081	\$37,500	\$0
611 611 320	Shop Building	\$0	\$0	\$0	\$0	\$0	\$0	\$650,000
611 611 321	Wastewater Plant Condition Assessment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611 611 322	Collection Modeling / Master Plan (City)	\$0	\$1,533,214	\$0	\$0	\$0	\$0	\$0
611 611 323	EDA Project (Grant)	\$0	\$0	\$457,796	\$3,000,000	\$0	\$1,170,000	\$0
611 611 324	Lift Station Rehab	\$10,684	\$0	\$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	\$0	\$0
611 611 328	Lift Station Gravity Main	\$3,081	\$10,687	\$0	\$0	\$0	\$0	\$0
611 611 330	8th Street, Burleigh to Ferdig	\$0	\$0	\$0	\$360,000	\$0	\$360,000	\$0
611 611 331	Treatment Plant Master Plan (City)	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0
611 611 332	2019 WW Improvements Phase	\$577,709	\$4,331,526	\$3,855,814	\$0	\$0	\$0	\$0
611 611 333	2023 WW Treatment Plant (SRF/ARPA/CWI)	\$0	\$0	\$32,110	\$21,000,000	\$0	\$21,000,000	\$24,140,000
611 611 334	East Hwy 50 Utilities (SRF)	\$0	\$0	\$0	\$1,135,000	\$0	\$0	\$0
611 611 338	Douglas Ave, 2nd to Levee	\$0	\$0	\$48,455	\$0	\$0	\$0	\$0
611 611 350	Equipment	\$11,445	\$76,837	\$90,085	\$37,000	\$0	\$306,138	\$29,000
611 611 369	3rd St, Spruce to Green & Green, 3rd to 4th	\$0	\$0	\$79,227	\$0	\$0	\$0	\$0
611 611 370	Walnut Street, 8th to 15th	\$0	\$0	\$0	\$0	\$0	\$0	\$325,000
611 611 371	12th Street, Locust to Broadway & Locust 12	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
611 611 372	Locust Street, 15th to N Side of Bridge	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
611 611 378	Spruce St, 3rd to 4th & 3rd, Spruce to Park	\$49,916	\$0	\$0	\$125,000	\$0	\$0	\$0
611 611 xxx	Loan to TID #12, Meade	\$0	\$0	\$0	\$0	\$0	\$542,301	\$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
614 614 441	State Revolving Loan Fund Principal	\$513,005	\$549,007	\$578,777	\$166,870	\$124,684	\$166,870	\$578,777
615 615 441	State Revolving Fund Loan Principal	\$0	\$0	\$0	\$516,060	\$32,797	\$516,060	\$146,591
	Total Imp. & Extensions	\$1,224,216	\$6,658,063	\$5,171,486	\$27,289,930	\$162,562	\$27,075,625	\$26,104,368

CEMETERY
ACCOUNT #621/206

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 Spaces and Places Manager.

City of Yankton
Adopted 2024 Budget

Fund: Cemetery		Function: Operations				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Operating Revenues	\$25,350	\$24,575	\$21,407	\$0	\$0	\$0	\$0
	Operating Expenses:							
	Personnel Services	\$82,531	\$71,300	\$97,957	\$0	\$0	\$0	\$0
	Insurance	\$671	\$654	\$687	\$0	\$0	\$0	\$0
	Repairs & Maintenance	\$11,632	\$11,926	\$8,817	\$0	\$0	\$0	\$0
	Supplies & Materials	\$4,494	\$843	\$7,148	\$0	\$0	\$0	\$0
	Utilities	\$1,940	\$1,966	\$1,988	\$0	\$0	\$0	\$0
	Total Operating Expenses	\$101,341	\$88,289	\$118,097	\$0	\$0	\$0	\$0
	Net Operating Income(Loss)	(\$75,991)	(\$63,714)	(\$96,690)	\$0	\$0	\$0	\$0
	Non-Operating Revenue(Expense)							
	Interest	\$582	\$3,487	\$11,475	\$0	\$0	\$0	\$0
	Miscellaneous	\$1,193	\$460	\$10,969	\$0	\$0	\$0	\$0
	Operating Transfers In	\$84,334	\$60,586	\$87,232	\$0	\$0	\$0	\$0
	Total Non-Operating Revenue	\$86,109	\$64,533	\$109,676	\$0	\$0	\$0	\$0
	Due From / Due To Account Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income (Loss)	\$10,118	\$819	\$12,986	\$0	\$0	\$0	\$0

City of Yankton
Adopted 2024 Budget

Fund: Cemetery		Estimated Revenue				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
621 3610	Interest	\$582	\$3,487	\$11,475	\$0	\$0	\$0	\$0
621 3612	Sale of Fixed Assets	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0
621 3864	Other Nonoperational Income	\$1,193	\$460	\$969	\$0	\$0	\$0	\$0
621 3910	Transfer from General Fund	\$84,334	\$60,586	\$87,232	\$0	\$0	\$0	\$0
621 39xx	Transfer from Perpetual Care	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Nonoperating Revenue	\$86,109	\$64,533	\$109,676	\$0	\$0	\$0	\$0
621 3860	Sale of Lots - Operational	\$13,800	\$12,000	\$8,400	\$0	\$0	\$0	\$0
621 3861	Grave Openings	\$11,150	\$12,575	\$12,357	\$0	\$0	\$0	\$0
621 3862	Other Operational - Cemetery	\$0	\$0	\$650	\$0	\$0	\$0	\$0
621 3865	Grave Openings Non-Taxable	\$400	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Revenue	\$25,350	\$24,575	\$21,407	\$0	\$0	\$0	\$0
	Total Revenues	\$111,459	\$89,108	\$131,083	\$0	\$0	\$0	\$0

City of Yankton
Adopted 2024 Budget

Fund: Cemetery		Function: Operating Expenses				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
621 621 101	Regular Wages	\$54,024	\$53,639	\$69,976	\$0	\$0	\$0	\$0
621 621 102	Temporary Wages	\$7,400	\$0	\$8,175	\$0	\$0	\$0	\$0
621 621 103	Overtime Wages	\$3,877	\$2,294	\$0	\$0	\$0	\$0	\$0
621 621 111	OASI	\$4,886	\$4,188	\$5,870	\$0	\$0	\$0	\$0
621 621 121	Retirement	\$3,474	\$3,326	\$4,129	\$0	\$0	\$0	\$0
621 621 131	Worker's Compensation	\$1,725	\$1,478	\$2,184	\$0	\$0	\$0	\$0
621 621 132	Group Insurance	\$7,084	\$6,314	\$7,501	\$0	\$0	\$0	\$0
621 621 133	Unemployment Insurance	\$61	\$61	\$122	\$0	\$0	\$0	\$0
	Subtotal Personnel Services	\$82,531	\$71,300	\$97,957	\$0	\$0	\$0	\$0
621 621 201	Insurance	\$671	\$654	\$687	\$0	\$0	\$0	\$0
621 621 202	Professional Services	\$73	\$1,600	\$1,500	\$0	\$0	\$0	\$0
621 621 221	Rep. & Maint. - Equipment	\$4,100	\$1,506	\$2,126	\$0	\$0	\$0	\$0
621 621 222	Rep. & Maint. - Vehicles	\$9	\$0	\$484	\$0	\$0	\$0	\$0
621 621 223	Rep. & Maint. - Buildings	\$2,944	\$2,869	\$237	\$0	\$0	\$0	\$0
621 621 224	Rep. & Maint. - Central Garage	\$4,579	\$7,551	\$5,970	\$0	\$0	\$0	\$0
621 621 234	Copies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
621 621 241	Agricultural Supplies	\$4,336	\$774	\$6,550	\$0	\$0	\$0	\$0
621 621 244	Uniforms & Dry Goods	\$0	\$0	\$150	\$0	\$0	\$0	\$0
621 621 247	Small Tools & Hardware	\$158	\$69	\$448	\$0	\$0	\$0	\$0
621 621 271	Telephone	\$420	\$385	\$455	\$0	\$0	\$0	\$0
621 621 272	Electricity	\$1,520	\$1,581	\$1,533	\$0	\$0	\$0	\$0
621 621 273	Fuel-LP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Other Current Expenditures	\$18,810	\$16,989	\$20,140	\$0	\$0	\$0	\$0
	Total Operating Expenses	\$101,341	\$88,289	\$118,097	\$0	\$0	\$0	\$0
621 621 301	Capital Repair and Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
621 621 350	Equipment	\$10,118	\$0	\$14,259	\$0	\$0	\$0	\$0
	Total Capital Outlay	\$10,118	\$0	\$14,259	\$0	\$0	\$0	\$0

City of Yankton
Adopted 2024 Budget

\$132,356

Fund: **Cemetery**

Function: **Capital**

Activity: **Parks & Recreation**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Revenue:							
	Net Income(Loss)	\$10,118	\$819	\$12,986	\$0	\$0	\$0	\$0
	Beginning Balance	\$6,978	\$6,978	\$7,797	\$0	\$6,524	\$6,524	\$0
	Total Funds Available	\$17,096	\$7,797	\$20,783	\$0	\$6,524	\$6,524	\$0
	Application of Funds Available:							
	Equipment & Buildings	\$10,118	\$0	\$14,259	\$0	\$0	\$0	\$0
	Ending Balance	\$6,978	\$7,797	\$6,524	\$0	\$6,524	\$6,524	\$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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Operating Revenues	\$1,313,329	\$1,322,337	\$1,361,005	\$1,471,748	\$611,752	\$1,515,769	\$1,560,349
	Operating Expenses:							
	Personnel Services	\$481,518	\$507,129	\$554,635	\$637,904	\$225,902	\$663,571	\$697,828
	Insurance	\$8,191	\$8,131	\$8,436	\$14,257	\$10,175	\$14,257	\$15,683
	Professional Services	\$37,688	\$37,904	\$46,240	\$48,000	\$15,729	\$48,600	\$48,600
	Publishing	\$1,831	\$1,819	\$3,301	\$2,000	\$222	\$3,500	\$3,500
	Tipping & Hauling Fees	\$221,696	\$224,966	\$236,587	\$240,000	\$121,534	\$252,482	\$275,000
	Repairs & Maintenance	\$171,000	\$179,143	\$152,737	\$190,500	\$59,084	\$200,500	\$200,500
	Supplies & Materials	\$2,049	\$1,690	\$2,097	\$15,100	\$1,598	\$16,600	\$16,350
	Utilities	\$1,064	\$855	\$785	\$2,000	\$318	\$2,000	\$2,000
	Billing & Administration	\$267,653	\$267,653	\$280,399	\$280,399	\$140,200	\$280,399	\$280,399
	Depreciation	\$84,864	\$73,124	\$63,370	\$82,537	\$30,468	\$82,537	\$82,537
	Total Operating Expenses	\$1,277,554	\$1,302,414	\$1,348,587	\$1,512,697	\$605,230	\$1,564,446	\$1,622,397
	Net Operating Income(Loss)	\$35,775	\$19,923	\$12,418	(\$40,949)	\$6,522	(\$48,677)	(\$62,048)
	Non-Operating Revenue(Expense)							
	Interest	\$4,949	\$27,941	\$62,680	\$4,100	\$22,852	\$40,000	\$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	\$40,724	\$47,864	\$85,723	(\$36,849)	\$29,374	(\$8,677)	(\$57,948)
	Operating Transfers out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income (Loss)	\$40,724	\$47,864	\$85,723	(\$36,849)	\$29,374	(\$8,677)	(\$57,948)

City of Yankton
Adopted 2024 Budget

Fund: Solid Waste Collection **Estimated Revenue** **Activity: Public Works Department**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
631 3340	State Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
631 3350	SWMP State Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
631 3437	Equip. & Material Charge Streets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
631 3605	Interest on Loan to Second Penny	\$0	\$0	\$0	\$0	\$0	\$0	\$0
631 3610	Interest	\$4,949	\$27,941	\$62,680	\$4,100	\$22,852	\$40,000	\$4,100
631 3612	Sale of Fixed Assets	\$0	\$0	\$10,625	\$0	\$0	\$0	\$0
631 3614	DENR Loan	\$0	\$0	\$0	\$0	\$0	\$0	\$0
631 3666	Contributed Capital Revenue - Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
631 3692	SDPAA Insurance Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Nonoperating Revenue	\$4,949	\$27,941	\$73,305	\$4,100	\$22,852	\$40,000	\$4,100
631 3810	Collection Fees - Taxable	\$1,299,397	\$1,310,953	\$1,350,970	\$1,442,048	\$608,196	\$1,486,067	\$1,530,649
631 3811	Extra Household Tags Taxable	\$237	\$143	\$138	\$100	\$102	\$102	\$100
631 3812	Extra Household Tags Nontaxable	\$0	\$0	\$0	\$0	\$0	\$0	\$0
631 3813	Collection Fees - Nontaxable	\$9,240	\$8,154	\$7,947	\$9,600	\$3,492	\$9,600	\$9,600
631 3893	Sale of Salvage - Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0
631 3894	Other Operational - Solid Waste	\$4,455	\$3,087	\$1,950	\$20,000	(\$38)	\$20,000	\$20,000
	Total Operating Revenue	\$1,313,329	\$1,322,337	\$1,361,005	\$1,471,748	\$611,752	\$1,515,769	\$1,560,349
	Total Revenues	\$1,318,278	\$1,350,278	\$1,434,310	\$1,475,848	\$634,604	\$1,555,769	\$1,564,449

City of Yankton
Adopted 2024 Budget

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

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Revenues:							
	Net Income(Loss)	\$40,724	\$47,864	\$85,723	(\$36,849)	\$29,374	(\$8,677)	(\$57,948)
	Depreciation	\$84,864	\$73,124	\$63,370	\$82,537	\$0	\$82,537	\$82,537
	Beginning Balance	\$1,256,832	\$1,349,289	\$1,416,043	\$1,427,221	\$1,479,732	\$1,479,732	\$1,427,221
	Total Funds Available	\$1,382,420	\$1,470,277	\$1,565,136	\$1,472,909	\$1,509,106	\$1,553,592	\$1,451,810
	Application of Funds Available:							
	Equipment	\$53,296	\$53,371	\$84,528	\$126,371	\$0	\$126,371	\$694,371
	Total Applied	\$53,296	\$53,371	\$84,528	\$126,371	\$0	\$126,371	\$694,371
	Due From / Due To Account Adjustment	(\$20,165)	\$863	\$876	\$0	\$0	\$0	\$0
	Ending Balance	\$1,349,289	\$1,416,043	\$1,479,732	\$1,346,538	\$1,509,106	\$1,427,221	\$757,439

City of Yankton
Adopted 2024 Budget

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

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
631 631 411	SWMP Interest	\$7,552	\$6,708	\$5,770	\$4,813	\$0	\$4,813	\$3,837
		\$7,552	\$6,708	\$5,770	\$4,813	\$0	\$4,813	\$3,837
631 631 350	Equipment	\$0	\$0	\$31,157	\$73,000	\$0	\$73,000	\$641,000
631 631 610	Transfer to General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
631 631 441	SWMG Principal	\$45,744	\$46,663	\$47,601	\$48,558	\$0	\$48,558	\$49,534
	Total Capital Outlay	\$45,744	\$46,663	\$78,758	\$121,558	\$0	\$121,558	\$690,534
	Total	\$53,296	\$53,371	\$84,528	\$126,371	\$0	\$126,371	\$694,371

**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 Transfer Station 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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Operating Revenues	\$1,609,582	\$1,688,041	\$1,847,374	\$1,407,100	\$759,710	\$1,834,068	\$1,832,100
	Operating Expenses:							
	Personnel Services	\$337,524	\$382,877	\$407,188	\$437,968	\$167,404	\$437,968	\$459,742
	Insurance	\$17,999	\$19,153	\$21,187	\$27,861	\$22,358	\$27,861	\$30,647
	Cost of Service Provided	\$842,204	\$835,311	\$880,096	\$850,000	\$277,406	\$890,000	\$890,000
	Professional Services	\$27,936	\$50,738	\$57,933	\$37,500	\$27,098	\$58,600	\$68,600
	Publishing	\$31	\$163	\$0	\$300	\$0	\$300	\$300
	Rental	\$0	\$0	\$0	\$500	\$0	\$500	\$500
	Tipping & Hauling Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Repairs & Maintenance	\$228,105	\$312,770	\$209,362	\$330,000	\$92,975	\$330,000	\$355,000
	Supplies & Materials	\$4,830	\$2,082	\$3,552	\$6,075	\$2,145	\$6,425	\$7,225
	Travel and Conference	\$0	\$0	\$0	\$500	\$0	\$500	\$500
	Utilities	\$27,865	\$33,728	\$30,072	\$49,300	\$11,077	\$49,300	\$49,300
	Depreciation	\$213,122	\$215,942	\$247,464	\$194,196	\$82,729	\$194,196	\$194,196
	Total Operating Expenses	\$1,699,616	\$1,852,764	\$1,856,854	\$1,934,200	\$683,192	\$1,995,650	\$2,056,010
	Net Operating Income(Loss)	(\$90,034)	(\$164,723)	(\$9,480)	(\$527,100)	\$76,518	(\$161,582)	(\$223,910)
	Non-Operating Revenue(Expense)							
	Grant / Loan	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Interest	\$5	\$0	\$0	\$0	\$0	\$0	\$0
	Miscellaneous	\$13,364	\$78,132	\$6,171	\$100	\$3,157	\$3,257	\$100
	Total Non-Operating Revenues	\$13,369	\$78,132	\$6,171	\$100	\$3,157	\$3,257	\$100
	Net Income (Loss)	(\$76,665)	(\$86,591)	(\$3,309)	(\$527,000)	\$79,675	(\$158,325)	(\$223,810)

City of Yankton
Adopted 2024 Budget

Fund: Solid Waste Disposal and Recycling		Estimated Revenue				Activity: Joint Powers		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
637 3340	State Grant	\$5,328	\$0	\$0	\$0	\$0	\$0	\$0
637 3610	Interest	\$5	\$0	\$0	\$0	\$0	\$0	\$0
637 3612	Sale of Fixed Assets	\$5,615	\$60,550	\$0	\$0	\$0	\$0	\$0
637 3615	Miscellaneous Reimbursements	\$0	\$257	\$107	\$0	\$3,157	\$3,157	\$0
637 3640	Compensation for Loss & Damage	\$0	\$17,325	\$1,974	\$0	\$0	\$0	\$0
637 3822	Cash Long	\$0	(\$6)	(\$260)	\$0	\$0	\$0	\$0
637 3840	Misc. - Non taxable	\$7,749	\$6	\$4,350	\$100	\$0	\$100	\$100
637 3951	From Vermillion Joint Powers	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0
	Total Nonoperating Revenue	\$18,697	\$678,132	\$6,171	\$100	\$3,157	\$3,257	\$100
637 3850	Rubble	\$58,865	\$69,925	\$62,898	\$52,000	\$26,229	\$52,000	\$52,000
637 3860	Landfill-Transfer Fees	\$1,540,667	\$1,606,967	\$1,772,365	\$1,350,000	\$726,520	\$1,775,000	\$1,775,000
637 3870	Scrap Metals	\$10,050	\$11,149	\$12,111	\$5,000	\$6,968	\$6,968	\$5,000
637 3894	Other Operational - Solid Waste	\$0	\$0	\$0	\$100	(\$7)	\$100	\$100
	Total Operating Revenue	\$1,609,582	\$1,688,041	\$1,847,374	\$1,407,100	\$759,710	\$1,834,068	\$1,832,100
	Total Revenues	\$1,628,279	\$2,366,173	\$1,853,545	\$1,407,200	\$762,867	\$1,837,325	\$1,832,200

City of Yankton
Adopted 2024 Budget

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

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
637 637 101	Regular Wages	\$246,273	\$278,818	\$295,249	\$304,951	\$119,028	\$304,951	\$317,869
637 637 102	Temporary Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
637 637 103	Overtime Wages	\$12,948	\$20,271	\$21,970	\$18,000	\$8,676	\$18,000	\$18,000
637 637 111	OASI	\$19,035	\$22,070	\$23,667	\$24,706	\$9,543	\$24,706	\$25,694
637 637 121	Retirement	\$15,396	\$17,945	\$19,033	\$19,377	\$7,662	\$19,377	\$20,152
637 637 131	Worker's Compensation	\$4,748	\$3,679	\$4,288	\$10,370	\$5,767	\$10,370	\$11,407
637 637 132	Group Insurance	\$38,878	\$39,759	\$42,539	\$60,084	\$16,604	\$60,084	\$66,092
637 637 133	Unemployment Insurance	\$246	\$335	\$442	\$480	\$124	\$480	\$528
	Subtotal Personnel Services	\$337,524	\$382,877	\$407,188	\$437,968	\$167,404	\$437,968	\$459,742
637 637 201	Insurance	\$17,999	\$19,153	\$21,187	\$27,861	\$22,358	\$27,861	\$30,647
637 637 202	Professional Services & Fees	\$26,240	\$47,158	\$50,664	\$35,000	\$23,838	\$55,000	\$65,000
637.637.203	Audit	\$1,696	\$3,580	\$7,269	\$2,500	\$3,260	\$3,600	\$3,600
637 637 206	Cost of Service Provided	\$842,204	\$835,311	\$880,096	\$850,000	\$277,406	\$890,000	\$890,000
637 637 211	Publishing & Advertising	\$31	\$163	\$0	\$300	\$0	\$300	\$300
637 637 212	Rental	\$0	\$0	\$0	\$500	\$0	\$500	\$500
637 637 220	Labor Equipment and Material Charges	\$46,137	\$45,066	\$12,609	\$65,000	\$26,859	\$65,000	\$65,000
637 637 221	Rep. & Maint. - Equip./Facil.	\$2,470	\$892	\$2,630	\$6,000	\$1,776	\$6,000	\$6,000
637 637 222	Rep. & Maint. - Vehicles	\$0	\$1,321	\$0	\$20,000	\$0	\$20,000	\$20,000
637 637 223	Rep. & Maint. - Buildings	\$2,970	\$40,730	\$4,052	\$14,000	\$5,368	\$14,000	\$39,000
637 637 224	Rep. & Maint. - Central Garage	\$176,528	\$224,761	\$190,071	\$225,000	\$58,972	\$225,000	\$225,000
637 637 231	Postage	\$528	\$560	\$592	\$600	\$206	\$600	\$600
637 637 232	Office Supplies	\$539	\$550	\$989	\$2,000	\$122	\$2,000	\$2,000
637 637 234	Copies	\$152	\$76	\$174	\$125	\$0	\$125	\$125
637 637 240	Operating Supplies & Materials	\$3,223	\$488	\$0	\$2,500	\$1,161	\$2,500	\$2,500
637 637 241	Agricultural Supplies	\$0	\$0	\$0	\$100	\$0	\$100	\$100
637 637 244	Uniforms	\$278	\$128	\$554	\$500	\$288	\$600	\$900
637 637 247	Small Tools & Hardware	\$110	\$280	\$1,243	\$250	\$368	\$500	\$1,000
637 637 265	Travel and Learning	\$0	\$0	\$0	\$500	\$0	\$500	\$500
637 637 271	Telephone	\$1,060	\$1,169	\$829	\$1,200	\$261	\$1,200	\$1,200
637 637 272	Electricity	\$7,776	\$8,142	\$8,711	\$9,000	\$3,203	\$9,000	\$9,000
637 637 273	Fuel - Heating	\$15,655	\$20,141	\$13,951	\$34,000	\$6,649	\$34,000	\$34,000
637 637 274	Water Service	\$2,216	\$2,681	\$3,628	\$3,000	\$608	\$3,000	\$3,000
637 637 275	Sewer Service	\$875	\$1,288	\$2,689	\$1,700	\$252	\$1,700	\$1,700
637 637 276	Landfill	\$283	\$307	\$264	\$400	\$104	\$400	\$400
637 637 291	Depreciation	\$213,122	\$215,942	\$247,464	\$194,196	\$82,729	\$194,196	\$194,196
	Subtotal Other Current Expenditures	\$1,362,092	\$1,469,887	\$1,449,666	\$1,496,232	\$515,788	\$1,557,682	\$1,596,268
	Total Operating Expenses	\$1,699,616	\$1,852,764	\$1,856,854	\$1,934,200	\$683,192	\$1,995,650	\$2,056,010

City of Yankton
Adopted 2024 Budget

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

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Revenues:							
	Net Income(Loss)	(\$76,665)	(\$86,591)	(\$3,309)	(\$527,000)	\$79,675	(\$158,325)	(\$223,810)
	Depreciation	\$213,122	\$215,942	\$247,464	\$194,196	\$82,729	\$194,196	\$194,196
	Equity Transfer from Vermillion	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0
	Beginning Balance	(\$143,204)	(\$97,067)	\$138,756	\$65,946	(\$85,973)	(\$85,973)	(\$719,078)
	Total Funds Available	(\$6,747)	\$632,284	\$382,911	(\$266,858)	\$76,431	(\$50,102)	(\$748,692)
	Application of Funds Available:							
	Equity Transfer to Vermillion	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$164,542	\$503,314	\$467,201	\$539,975	\$37,087	\$668,976	\$578,271
	Total Applied	\$164,542	\$503,314	\$467,201	\$539,975	\$37,087	\$668,976	\$578,271
	Due From / Due To Account Adjustment	\$74,222	\$9,786	(\$1,683)	\$0	\$0	\$0	\$0
	Ending Balance	(\$97,067)	\$138,756	(\$85,973)	(\$806,833)	\$39,344	(\$719,078)	(\$1,326,963)

City of Yankton
Adopted 2024 Budget

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

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
637 637 350	Transfer Station Equipment	\$84,165	\$430,338	\$394,365	\$380,000	\$599	\$395,000	\$428,000
637 637 390	Trench Excavation / Closure	\$0	\$0	\$0	\$74,000	\$0	\$74,000	\$74,000
637 637 301	Capital Repairs & Maintenance	\$0	\$0	\$0	\$13,000	\$0	\$127,000	\$13,000
637 637 411	Scale Interest	\$9,230	\$7,763	\$5,983	\$6,122	\$2,433	\$4,440	\$2,715
637 637 441	Scale Principal	\$63,614	\$65,213	\$66,853	\$66,853	\$34,055	\$68,536	\$60,556
637 637 586	Loss on Disp of Assets	\$7,533	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital Outlay	\$164,542	\$503,314	\$467,201	\$539,975	\$37,087	\$668,976	\$578,271

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, and by promoting events and tournaments to serve a population with varied characteristics, interests, and needs.

City of Yankton
Adopted 2024 Budget

Fund: Golf Course		Function: Operations				Activity: Park & Recreation		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Operating Revenues	\$96,650	\$150,000	\$23,563	\$96,650	\$0	\$96,650	\$96,650
	Operating Expenses:							
	Personnel Services	(\$618)	\$0	\$0	\$0	\$0	\$0	\$0
	Insurance	\$6,891	\$7,675	\$8,140	\$10,469	\$9,817	\$10,469	\$11,516
	Professional Services	\$53	\$0	\$0	\$0	\$0	\$0	\$0
	Publishing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Repairs & Maintenance	\$0	\$25,035	\$100,020	\$0	\$0	\$0	\$5,000
	Supplies & Materials	\$44,686	\$44,686	\$0	\$0	\$0	\$0	\$0
	Travel & Conference	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Utilities	\$129	\$129	\$43	\$240	\$11	\$240	\$240
	Billing & Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Depreciation	\$88,123	\$81,870	\$73,088	\$75,946	\$31,767	\$73,088	\$73,088
	Total Operating Expenses	\$139,264	\$159,395	\$181,291	\$86,655	\$41,595	\$83,797	\$89,844
	Net Operating Income(Loss)	(\$42,614)	(\$9,395)	(\$157,728)	\$9,995	(\$41,595)	\$12,853	\$6,806
	Non-Operating Revenue(Expense)							
	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Miscellaneous	\$40,000	\$63,587	\$92,120	\$1	\$1	\$1	\$1
	Gain on disposition of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Nonoperating Income	\$40,000	\$63,587	\$92,120	\$1	\$1	\$1	\$1
	Net Income (loss)	(\$2,614)	\$54,192	(\$65,608)	\$9,996	(\$41,594)	\$12,854	\$6,807

City of Yankton
Adopted 2024 Budget

Fund: Golf Course		Estimated Revenue				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
641 3615	Miscellaneous Reimbursements (Great Life)	\$40,000	\$40,159	\$1	\$1	\$1	\$1	\$1
641 3616	Great Life Capital Reimbursements	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0
641 3640	Compensation Loss & Damage	\$0	\$23,428	\$87,121	\$0	\$0	\$0	\$0
641 3665	Contributed Capital Rev - Customer	\$0	\$0	\$4,998	\$0	\$0	\$0	\$0
	Total Nonoperating Revenue	\$40,000	\$63,587	\$92,120	\$60,001	\$1	\$1	\$1
641 3910	Transfer from General Fund	\$96,650	\$150,000	\$23,563	\$96,650	\$0	\$96,650	\$96,650
	Total Operating Revenue	\$96,650	\$150,000	\$23,563	\$96,650	\$0	\$96,650	\$96,650
	Total Revenues	\$136,650	\$213,587	\$115,683	\$156,651	\$1	\$96,651	\$96,651

City of Yankton
Adopted 2024 Budget

Fund: Golf Course		Operating Expenses				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
641 641 131	Worker's Comp	(\$618)	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Personnel Services	(\$618)	\$0	\$0	\$0	\$0	\$0	\$0
641 641 201	Insurance	\$6,891	\$7,675	\$8,140	\$10,469	\$9,817	\$10,469	\$11,516
641 641 211	Advertising	\$53	\$0	\$0	\$0	\$0	\$0	\$0
641 641 221	Repairs & Maint.-Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
641 641 223	Repairs & Maint.-Buildings	\$0	\$25,035	\$100,020	\$0	\$0	\$0	\$5,000
641 641 271	Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
641 641 272	Electricity	\$129	\$129	\$43	\$240	\$11	\$240	\$240

City of Yankton
Adopted 2024 Budget

Fund: Golf Course		Operating Expenses				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
641 641 275	Sewer Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
641 641 291	Depreciation	\$88,123	\$81,870	\$73,088	\$75,946	\$31,767	\$73,088	\$73,088
	Subtotal Other Current Expenditures	\$95,196	\$114,709	\$181,291	\$86,655	\$41,595	\$83,797	\$89,844
641 641 746	Golf Car Rental	\$44,686	\$44,686	\$0	\$0	\$0	\$0	\$0
	Subtotal Resale Expenditures	\$44,686	\$44,686	\$0	\$0	\$0	\$0	\$0
	Total Operating Expenditures	\$139,264	\$159,395	\$181,291	\$86,655	\$41,595	\$83,797	\$89,844

City of Yankton
Adopted 2024 Budget

Fund: Golf Course		Function: Improvement & Extensions				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Revenues:							
	Net Gain(Loss)	(\$2,614)	\$54,192	(\$65,608)	\$9,996	(\$41,594)	\$12,854	\$6,807
	Depreciation	\$88,123	\$81,870	\$73,088	\$75,946	\$31,767	\$73,088	\$73,088
	Beginning Balance	\$50,109	\$121,385	\$30,025	\$179,579	\$31,368	\$31,368	\$54,467
	Total Funds Available	\$135,618	\$257,447	\$37,505	\$265,521	\$21,541	\$117,310	\$134,362
	Application of Funds Available							
	Equipment	\$0	\$229,205	\$0	\$110,000	\$18,500	\$18,500	\$60,000
	Course Improvements	\$0	\$0	\$7,719	\$10,000	\$11,431	\$44,343	\$0
	Reserve for Future Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Advance to Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Applied	\$0	\$229,205	\$7,719	\$120,000	\$29,931	\$62,843	\$60,000
	Due to / Due From	(\$14,233)	\$1,783	\$1,582	\$0	\$0	\$0	\$0
	Ending Balance	\$121,385	\$30,025	\$31,368	\$145,521	(\$8,390)	\$54,467	\$74,362

City of Yankton
Adopted 2024 Budget

Fund: Golf Course		Function: Improvement & Extension				Activity: Parks & Recreation		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 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	\$7,719	\$10,000	\$11,431	\$44,343	\$0
641 641 350	Course Equipment	\$0	\$229,205	\$0	\$110,000	\$18,500	\$18,500	\$60,000
	Total Capital Expenditures	\$0	\$229,205	\$7,719	\$120,000	\$29,931	\$62,843	\$60,000

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

Fund: Central Garage **Estimated Revenue** **Activity: Public Works Department**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
801 3612	Sale of Fixed Assets	\$0	\$0	\$8,750	\$0	\$0	\$0	\$0
801 3615	Misc Reimbursements	\$0	\$585	\$875	\$0	\$0	\$0	\$0
801 3650	Central Garage Billings - City	\$782,648	\$845,224	\$1,014,628	\$1,117,190	\$241,972	\$1,117,190	\$1,285,784
801 3651	Central Garage Billings - Other	\$40,474	\$51,992	\$46,568	\$45,000	\$15,462	\$45,000	\$45,000
801 3652	Central Garage Billings - Yanton Trans	\$53,761	\$76,837	\$87,245	\$55,000	\$22,379	\$55,000	\$55,000
	Total Revenue	\$876,883	\$974,638	\$1,158,066	\$1,217,190	\$279,813	\$1,217,190	\$1,385,784

City of Yankton
Adopted 2024 Budget

Fund: **Central Garage** **Operating Expenses** Activity: **Public Works Department**

ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
801 801 101	Regular Wages	\$94,782	\$108,519	\$116,302	\$143,615	\$42,431	\$143,615	\$149,699
801 801 103	Overtime Wages	\$429	\$1,335	\$1,881	\$4,000	\$438	\$4,000	\$4,000
801 801 111	OASI	\$6,516	\$7,902	\$8,067	\$11,293	\$3,092	\$11,293	\$11,758
801 801 121	Retirement	\$5,716	\$6,590	\$7,010	\$8,857	\$2,572	\$8,857	\$9,222
801 801 131	Worker's Compensation	\$2,199	\$2,306	\$2,277	\$8,212	\$2,981	\$8,212	\$9,033
801 801 132	Group Insurance	\$18,791	\$17,048	\$16,318	\$33,713	\$4,896	\$33,713	\$37,084
801 801 133	Unemployment Insurance	\$89	\$122	\$150	\$226	\$47	\$226	\$249
		(\$11,654)	(\$4,057)	\$0				
	Subtotal Personnel Services	\$116,868	\$139,765	\$152,005	\$209,916	\$56,457	\$209,916	\$221,045
801 801 202	Professional Services	\$3,109	\$7,292	\$5,491	\$3,200	\$1,428	\$7,000	\$7,000
801 801 221	Rep. & Maint. - Equipment	\$1,688	\$5,663	\$461	\$3,000	\$0	\$3,000	\$3,000
801 801 223	Rep. & Maint. - Buildings	\$6,382	\$10,686	\$5,366	\$3,000	\$7,566	\$15,000	\$15,000
801 801 232	Office Supplies	\$421	\$373	\$318	\$800	\$20	\$800	\$800
801 801 236	Janitorial Supplies	\$1,469	\$39	\$3,632	\$1,600	\$584	\$1,600	\$1,600
801 801 238	Garage Gasoline & Lubricants	\$396,825	\$518,761	\$576,789	\$600,000	\$168,896	\$600,000	\$600,000
801 801 240	Chemicals & Gases	\$1,830	\$2,209	\$2,347	\$800	\$867	\$2,500	\$2,500
801 801 243	Medical & Safety Supplies	\$0	\$0	\$30	\$200	\$0	\$200	\$200
801 801 244	Uniforms & Dry Goods	\$166	\$0	\$245	\$300	\$0	\$300	\$400
801 801 247	Small Tools & Hardware	\$9,581	\$7,548	\$6,865	\$7,000	\$2,206	\$7,000	\$7,000
801 801 249	Garage Parts	\$268,323	\$242,337	\$311,406	\$275,000	\$152,853	\$315,000	\$375,000
801 801 255	COVID Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
801 801 264	Learning	\$0	\$0	\$0	\$250	\$0	\$250	\$250
801 801 271	Telephone	\$39	\$49	\$42	\$250	\$15	\$250	\$250
801 801 272	Electricity	\$10,398	\$10,925	\$10,960	\$13,500	\$4,159	\$13,500	\$13,500
801 801 273	Fuel-Heating	\$4,655	\$6,671	\$5,875	\$10,000	\$2,607	\$10,000	\$10,000
801 801 274	Water Purchased	\$1,126	\$1,200	\$1,065	\$1,500	\$409	\$1,500	\$1,500
801 801 275	Sewer Service	\$772	\$853	\$907	\$1,000	\$395	\$1,000	\$1,000
801 801 276	Landfill	\$534	\$423	\$519	\$830	\$125	\$830	\$830
801 801 291	Depreciation	\$31,682	\$31,766	\$32,909	\$22,044	\$12,988	\$32,909	\$32,909
	Subtotal Other Current Expenditures	\$739,000	\$846,795	\$965,227	\$944,274	\$355,118	\$1,012,639	\$1,072,739
	Total Operating Expenses	\$855,868	\$986,560	\$1,117,232	\$1,154,190	\$411,575	\$1,222,555	\$1,293,784

City of Yankton
Adopted 2024 Budget

Fund: Central Garage		Function: Improvement & Extensions				Activity: Public Works		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 ADOPTED
	Revenues:							
	Net Gain(Loss)	\$21,015	(\$11,922)	\$40,834	\$63,000	(\$131,762)	(\$5,365)	\$92,000
	Depreciation	\$31,682	\$31,766	\$32,909	\$22,044	\$12,988	\$32,909	\$32,909
	Beginning Balance	\$269,891	\$261,046	\$267,241	\$49,360	\$302,708	\$302,708	\$286,252
	Total Funds Available	\$322,588	\$280,890	\$340,984	\$134,404	\$183,934	\$330,252	\$411,161
	Application of Funds Available							
	Loss on Disposition of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$57,950	\$14,347	\$38,276	\$96,601	\$0	\$15,000	\$57,000
	Building & Improvements	\$0	\$0	\$0	\$0	\$0	\$29,000	\$35,000
	Total Applied	\$57,950	\$14,347	\$38,276	\$96,601	\$0	\$44,000	\$92,000
	Due to / Due From	\$3,592	(\$698)					
	Ending Balance	\$261,046	\$267,241	\$302,708	\$37,803	\$183,934	\$286,252	\$319,161

City of Yankton
Adopted 2024 Budget

Fund: Central Garage		Function: Improvement & Extension				Activity: Public Works		
ACCOUNT NO.	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2024 Y.T.D.	2024 ESTIMATED	2025 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
801 801 320	Buildings & Improvements	\$0	\$0	\$0	\$0	\$0	\$29,000	\$35,000
801 801 350	Equipment	\$57,950	\$14,347	\$38,276	\$96,601	\$0	\$15,000	\$57,000
	Total Capital Expenditures	\$57,950	\$14,347	\$38,276	\$96,601	\$0	\$44,000	\$92,000

CITY OF YANKTON

FIVE YEAR CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2024 – 2028

City of
Yankton
GIS
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CITY OF YANKTON



FIVE YEAR CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2024 – 2028






INTRODUCTION



The Fiscal Year 2024-2028 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	2024	2025	2026	2027	2028	TOTAL
CITY MANAGER'S OFFICE 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
FINANCE 101.104.xxx	OFFICE FURNITURE / EQUIPMENT	\$17,000	\$1,000	\$1,000	\$1,000	\$1,000	\$21,000
	TOTAL	\$17,000	\$1,000	\$1,000	\$1,000	\$1,000	\$21,000
	GENERAL	\$17,000	\$1,000	\$1,000	\$1,000	\$1,000	\$21,000
INFORMATION SERVICES 101.105.xxx	SERVER & COMPUTER EQUIPMENT	\$154,259	\$30,000	\$30,000	\$30,000	\$30,000	\$274,259
	AS400 FINANCIAL SYSTEM CONVERSION	\$0	\$0	\$200,000	\$0	\$0	\$200,000
	OFFICE FURNITURE / EQUIPMENT	\$6,000	\$1,000	\$1,000	\$1,000	\$1,000	\$10,000
	PLOTTER / PRINTER REPLACEMENT	\$5,000	\$2,000	\$2,000	\$2,000	\$2,000	\$13,000
	TECHNOLOGY EQUIPMENT	\$14,500	\$1,000	\$1,000	\$1,000	\$1,000	\$18,500
	DIGITAL CAMERA	\$1,000	\$0	\$0	\$1,000	\$1,000	\$3,000
	UNMANED AERIAL SYSTEM (UAS)	\$5,000	\$0	\$0	\$5,000	\$0	\$10,000
	SOFTWARE UPGRADE / MAINTENANCE	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000
	TOTAL	\$188,759	\$37,000	\$237,000	\$43,000	\$38,000	\$543,759
	GENERAL	\$188,759	\$37,000	\$237,000	\$43,000	\$38,000	\$543,759
COMMUNITY DEVELOPMENT 101.106.xxx	VEHICLE REPLACEMENT	\$0	\$40,000	\$0	\$0	\$0	\$40,000
	OFFICE FURNITURE / EQUIPMENT	\$0	\$1,000	\$0	\$1,000	\$0	\$2,000
	COMPREHENSIVE PLAN	\$150,000	\$0	\$0	\$0	\$0	\$150,000
	TOTAL	\$150,000	\$41,000	\$0	\$1,000	\$0	\$192,000
	GENERAL	\$150,000	\$41,000	\$0	\$1,000	\$0	\$192,000

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CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
HUMAN RESOURCES 101.107.xxx	OFFICE FURNITURE / EQUIPMENT	\$0	\$1,000	\$0	\$1,000	\$1,000	\$3,000
	TOTAL	\$0	\$1,000	\$0	\$1,000	\$1,000	\$3,000
	GENERAL	\$0	\$1,000	\$0	\$1,000	\$1,000	\$3,000
POLICE 101.111.xxx	VEHICLE REPLACEMENTS	\$9,465	\$130,000	\$130,000	\$130,000	\$130,000	\$529,465
	PROTECTIVE VESTS	\$11,500	\$10,500	\$17,000	\$8,000	\$10,500	\$57,500
	K-9 DOG UNIT	\$2,000	\$2,000	\$15,000	\$2,000	\$2,000	\$23,000
	SPECIAL RESPONSE TEAM EQUIPMENT	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$35,000
	TASERS	\$14,040	\$7,500	\$7,500	\$7,500	\$7,500	\$44,040
	VIDEO CAMERA AND RECORDER-PATROL CARS	\$126,535	\$80,520	\$80,520	\$6,000	\$6,000	\$299,575
	RADIOS	\$0	\$7,500	\$0	\$0	\$0	\$7,500
	PORTABLE RADIOS	\$6,000	\$7,500	\$6,000	\$6,000	\$6,000	\$31,500
	IN CAR COMPUTERS	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$37,500
	REPLACE RADAR	\$3,000	\$4,000	\$7,500	\$7,500	\$7,500	\$29,500
	FURNITURE	\$3,000	\$4,000	\$3,000	\$3,000	\$3,000	\$16,000
	BODY CAMERAS	\$34,500	\$4,500	\$4,500	\$4,500	\$4,500	\$52,500
	LICENSE PLATE READERS	\$32,700	\$0	\$0	\$0	\$0	\$32,700
	DRONE	\$0	\$0	\$0	\$30,000	\$0	\$30,000
	SIGN	\$10,000	\$0	\$0	\$0	\$0	\$10,000
	CVSA EQUIPMENT	\$12,000	\$0	\$0	\$0	\$0	\$12,000
	EVIDENCE ROOM CAMERAS	\$18,000	\$0	\$0	\$0	\$0	\$18,000
	TRUNARC	\$33,000	\$0	\$0	\$0	\$0	\$33,000
	WEAPONS	\$4,000	\$5,000	\$4,000	\$4,000	\$4,000	\$21,000
	TOTAL	\$334,240	\$277,520	\$289,520	\$223,000	\$195,500	\$1,319,780
	GENERAL	\$308,260	\$277,520	\$289,520	\$223,000	\$195,500	\$1,293,800
	LOAN / GRANT	\$25,980	\$0	\$0	\$0	\$0	\$25,980
TOTAL	\$334,240	\$277,520	\$289,520	\$223,000	\$195,500	\$1,319,780	

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CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
FIRE	2ND STATION DEBT SERVICE	\$168,760	\$168,760	\$168,760	\$168,760	\$168,760	\$843,800
101.114.xxx	2ND STATION - OTHER DEBT SERVICE	\$1,425	\$1,425	\$1,425	\$1,425	\$1,425	\$7,125
	CYCLICAL REPLACEMENT OF PERSONAL PROTECTIVE EQUIPMENT	\$35,000	\$36,050	\$35,000	\$30,000	\$30,000	\$166,050
	CYCLICAL REPLACEMENT OF FIRE HOSE/NOZZLES/WATER EQUIPMENT	\$14,000	\$35,020	\$34,000	\$14,000	\$14,000	\$111,020
	CYCLICAL REPLACEMENT OF PAGERS	\$0	\$1,030	\$1,000	\$1,000	\$1,000	\$4,030
	FIRE GRANT EQUIPMENT (95/5 or 90/10)	\$100,000	\$103,000	\$100,000	\$100,000	\$100,000	\$503,000
	REPLACE SCBA RADIOS (2019 - 36 x \$1,000)	\$120,000	\$0	\$0	\$0	\$0	\$120,000
	REPLACE STATE RADIOS	\$75,000	\$0	\$0	\$0	\$0	\$75,000
	PAINT INTERIOR FIRE STATION #1	\$0	\$0	\$30,000	\$0	\$0	\$30,000
	REPLACE ENGINE #1	\$0	\$875,000	\$0	\$0	\$0	\$875,000
	APPARATUS TECHNOLOY UPGRADES	\$4,000	\$0	\$4,000	\$4,000	\$4,000	\$16,000
	THERMAL IMAGING CAMERA UPDATES	\$6,000	\$7,000	\$7,000	\$3,000	\$0	\$23,000
	TOTAL	\$524,185	\$1,227,285	\$381,185	\$322,185	\$319,185	\$2,774,025
	GENERAL	\$238,953	\$939,203	\$95,953	\$36,953	\$33,953	\$1,345,015
	FIRE STATION OPT-OUT	\$190,232	\$190,232	\$190,232	\$190,232	\$190,232	\$951,160
	GRANT FUNDS	\$95,000	\$97,850	\$95,000	\$95,000	\$95,000	\$477,850
	TOTAL	\$524,185	\$1,227,285	\$381,185	\$322,185	\$319,185	\$2,774,025
CIVIL DEFENSE	23rd STREET - TRANSFER STATION	\$0	\$0	\$0	\$0	\$0	\$0
101.115.xxx	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
	GENERAL	\$0	\$0	\$0	\$0	\$0	\$0

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CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
ENGINEERING	ELECTRONIC RECORDS STORAGE	\$0	\$0	\$15,000	\$0	\$0	\$15,000
101.122.xxx	FURNITURE & OFFICE EQUIPMENT	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$6,000
	TOTAL	\$2,000	\$1,000	\$16,000	\$1,000	\$1,000	\$21,000
	GENERAL	\$2,000	\$1,000	\$16,000	\$1,000	\$1,000	\$21,000
STREETS	REPLACE TRUCKS	\$630,000	\$0	\$235,000	\$245,000	\$245,000	\$1,355,000
101.123.xxx	ONE TON TRUCK REPLACEMENT	\$0	\$0	\$85,000	\$0	\$0	\$85,000
	REPLACE PICKUP	\$0	\$75,000	\$0	\$45,000	\$0	\$120,000
	ASHPALT STORAGE TANK	\$0	\$0	\$0	\$90,000	\$0	\$90,000
	TRAFFIC CONTROL	\$0	\$15,000	\$0	\$15,000	\$0	\$30,000
	CUTOFF SAW & BLOWER	\$0	\$5,000	\$0	\$5,000	\$0	\$10,000
	TRAILER MOUNTED POWER WASHER	\$21,000	\$0	\$0	\$0	\$0	\$21,000
	MOTOR GRADER	\$0	\$450,000	\$0	\$0	\$0	\$450,000
	CONCRETE SCREED	\$17,000	\$0	\$0	\$0	\$0	\$17,000
	TRAILER	\$9,691	\$0	\$0	\$0	\$0	\$9,691
	REPLACE LOADER	\$225,000	\$235,000	\$0	\$0	\$0	\$460,000
	REPLACE STREET SWEEPER	\$0	\$420,000	\$0	\$0	\$0	\$420,000
	BACKHOE ATTACHMENT (25%w/25%ww/50%ss)	\$15,000	\$0	\$0	\$0	\$0	\$15,000
	LOWBOY TRAILER	\$0	\$0	\$85,000	\$0	\$0	\$85,000
	REPLACE PAVER	\$0	\$0	\$500,000	\$0	\$0	\$500,000
	REPLACE ROLLER	\$0	\$0	\$0	\$100,000	\$0	\$100,000
	FORM TRAILER	\$0	\$0	\$0	\$25,000	\$0	\$25,000
	MISC. TRAILER	\$0	\$0	\$25,000	\$0	\$0	\$25,000
	PAINT MACHINE	\$0	\$20,000	\$0	\$0	\$0	\$20,000
	8" PAVEMENT GRINDER	\$0	\$8,000	\$0	\$0	\$0	\$8,000
	REPLACE DISTRIBUTER	\$0	\$0	\$0	\$0	\$300,000	\$300,000
	ROUTER	\$0	\$0	\$0	\$0	\$18,000	\$18,000
	STREET SHOP / CENTRAL GARAGE / FUELING SITE (ALSO CENTRAL GARAGE)	\$0	\$0	\$0	\$0	\$9,000,000	\$9,000,000
	REPLACE QUONSET	\$0	\$0	\$180,000	\$0	\$0	\$180,000
	ASPHALT PLANT REHAB	\$50,000	\$0	\$0	\$0	\$0	\$50,000
	REPLACE SNOW PLOWS	\$15,000	\$15,000	\$18,000	\$15,000	\$15,000	\$78,000
	SNOW BOX	\$30,000	\$15,000	\$15,000	\$15,000	\$15,000	\$90,000
	TRUCK UNDERBODY PLOW	\$0	\$0	\$0	\$255,000	\$0	\$255,000
	REPLACE SANDER	\$0	\$0	\$220,000	\$0	\$0	\$220,000
	SALT STORAGE BUILDING	\$0	\$0	\$0	\$0	\$150,000	\$150,000
	SECOND CHEMICAL STORAGE	\$0	\$0	\$0	\$0	\$75,000	\$75,000
	FENCING STREET SHOP	\$0	\$0	\$0	\$0	\$75,000	\$75,000
	LOAN TO TID #12 - MEAD - 33RD STREET (20 YEARS @ 2%)	\$234,689	\$0	\$0	\$0	\$0	\$234,689
	ACTIVE TRANSPORTATION PLAN PROJECTS	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$425,000
	TOTAL	\$1,332,380	\$1,343,000	\$1,448,000	\$895,000	\$9,978,000	\$14,996,380
	GENERAL	\$1,332,380	\$1,343,000	\$1,448,000	\$895,000	\$9,978,000	\$14,996,380
	TOTAL	\$1,332,380	\$1,343,000	\$1,448,000	\$895,000	\$9,978,000	\$14,996,380

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CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DESCRIPTION		2024	2025	2026	2027	2028	TOTAL
CITY HALL 101.125.xxx	LAWN CARE EQUIPMENT AND LANDSCAPING	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
	WINDOW REPLACEMENT	\$0	\$0	\$150,000	\$150,000	\$0	\$300,000
	ELECTRICAL WIRING / DATA WIRING	\$140,797	\$0	\$0	\$0	\$0	\$140,797
	HEATING SYSTEM CONTROLS	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
	BUILDING REMODEL / ELECTRICAL / LIGHTING	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
	REPLACE SANITARY SEWER SERVICE	\$0	\$35,000	\$0	\$0	\$0	\$35,000
	TOTAL	\$246,797	\$141,000	\$256,000	\$256,000	\$106,000	\$1,005,797
	GENERAL	\$246,797	\$141,000	\$256,000	\$256,000	\$106,000	\$1,005,797
	TOTAL	\$246,797	\$141,000	\$256,000	\$256,000	\$106,000	\$1,005,797
	TRAFFIC CONTROL 101.126.xxx	NEW STREET LIGHTS / DETECTOR LOOPS & CIRCUITS	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
SCHOOL CROSSINGS		\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000
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
UPGRADE SIGNAL BOXES		\$0	\$25,000	\$15,000	\$0	\$0	\$40,000
BUCKET TRUCK		\$0	\$0	\$0	\$0	\$200,000	\$200,000
COMPUTER / LAPTOP FOR SIGNAL UPGRADES		\$0	\$5,000	\$0	\$0	\$0	\$5,000
SIGNAL SYSTEM UPGRADES / REPLACEMENT		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
TOTAL		\$45,000	\$75,000	\$60,000	\$45,000	\$245,000	\$470,000
GENERAL		\$45,000	\$75,000	\$60,000	\$45,000	\$245,000	\$470,000

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CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	2024	2025	2026	2027	2028	TOTAL	
AIRPORT - 127 101.127.xxx	REPLACE FLOOR COVERINGS	\$10,000	\$0	\$0	\$0	\$0	\$10,000	
	NEW FUELING SYSTEM	\$0	\$0	\$90,000	\$0	\$0	\$90,000	
	SIGNAGE & RUNWAY APPURTENANCES	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000	\$30,000	
	PAVEMENT REPAIR	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000	
	FURNITURE REPLACEMENT	\$1,000	\$1,000	\$0	\$0	\$1,000	\$3,000	
	LANDSCAPING	\$2,000	\$0	\$0	\$0	\$2,000	\$4,000	
	LL FUEL TRUCK	\$0	\$0	\$0	\$145,000	\$0	\$145,000	
	OUTFRONT MOWER	\$30,000	\$30,000	\$0	\$0	\$0	\$60,000	
	ROOF MAINTENANCE	\$3,800	\$0	\$5,000	\$0	\$0	\$8,800	
	SECURITY SYSTEM	\$2,000	\$0	\$0	\$0	\$0	\$2,000	
	LOADER BLADE	\$0	\$30,000	\$0	\$0	\$0	\$30,000	
	TERMINAL WINDOW REPLACEMENT	\$0	\$0	\$50,000	\$0	\$0	\$50,000	
	TERMINAL HVAC	\$0	\$0	\$0	\$35,000	\$0	\$35,000	
	OVERHEAD DOOR REPLACEMENT	\$0	\$0	\$26,000	\$20,000	\$0	\$46,000	
	REPLACE UTV	\$0	\$35,000	\$0	\$0	\$0	\$35,000	
	REPLACE TRACTOR	\$0	\$0	\$0	\$0	\$200,000	\$200,000	
	REPLACE PICKUP	\$0	\$0	\$0	\$0	\$55,000	\$55,000	
	BARREL HANGER REPAIR	\$0	\$0	\$15,000	\$0	\$0	\$15,000	
		SUBTOTAL	\$63,800	\$106,000	\$196,000	\$210,000	\$268,000	\$843,800
		Federal Grant Funding Ratio	90/6.5/3.5	90/6.5/3.5	90/6.5/3.5	90/6.5/3.5	90/6.5/3.5	
502.511.xxx	RECONSTRUCT GA TERMINAL APRON (15.5% CITY /4.5% STATE) 502.511.xxx	\$100,000	\$1,500,000	\$0	\$0	\$0	\$1,600,000	
	NEW T-HANGAR (100% PRIVATE)	\$0	\$0	\$0	\$0	\$0	\$0	
	DESIGN / REHABILITATE RUNWAY 13-31 (6.5% CITY, 3.5% STATE)	\$0	\$0	\$65,000	\$600,000	\$0	\$665,000	
	RUNWAY 2-20 ASPHALT SEAL COAT/ CRACK SEAL (5% CITY, 5% STATE)	\$0	\$45,000	\$0	\$0	\$0	\$45,000	
	DESIGN / CONSTRUCT NORTH TAXIWAY & ACCESS RD (6.5% CITY, 3.5% STATE)	\$19,464	\$0	\$0	\$0	\$0	\$19,464	
	ALP UPDATE (2028)	\$0	\$0	\$0	\$0	\$350,000	\$350,000	
	DESIGN / RECONSTRUCT PCC APRON	\$0	\$0	\$0	\$0	\$75,000	\$75,000	
	ADDITIONAL CORP (100% CITY)	\$0	\$0	\$0	\$0	\$0	\$0	
	SUBTOTAL	\$119,464	\$1,545,000	\$65,000	\$600,000	\$425,000	\$2,754,464	
	TOTAL	\$183,264	\$1,651,000	\$261,000	\$810,000	\$693,000	\$3,598,264	
	GENERAL	\$81,565	\$356,425	\$200,225	\$249,000	\$693,000	\$1,580,215	
	FEDERAL FUNDS	\$97,518	\$1,240,500	\$58,500	\$540,000	\$0	\$1,936,518	
	STATE FUNDS	\$4,181	\$54,075	\$2,275	\$21,000	\$0	\$81,531	
	TOTAL	\$183,264	\$1,651,000	\$261,000	\$810,000	\$693,000	\$3,598,264	

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CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	2024	2025	2026	2027	2028	TOTAL	
THE CENTER - 141 101.141.xxx	CONCRETE REPLACEMENT	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$6,000	
	FLOORING	\$0	\$3,000	\$0	\$3,000	\$0	\$6,000	
	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	\$12,500	\$0	\$12,500	\$0	\$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	\$5,000	\$0	\$0	\$0	\$5,000	
	TOTAL	\$5,300	\$24,800	\$304,300	\$19,800	\$1,204,300	\$1,558,500	
	GENERAL	\$2,650	\$12,400	\$152,150	\$9,900	\$102,150	\$279,250	
	AMOUNT TO BE PROVIDED	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000	
	YANKTON COUNTY	\$2,650	\$12,400	\$152,150	\$9,900	\$102,150	\$279,250	
	TOTAL	\$5,300	\$24,800	\$304,300	\$19,800	\$1,204,300	\$1,558,500	
	LIBRARY - 142 101.142.xxx	AUDIO VISUAL MATERIALS	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
		NEW BOOKS	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$265,000
LIBRARY ROOF		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$10,000	
SECURITY CAMERAS		\$0	\$2,700	\$0	\$0	\$0	\$2,700	
GARBAGE CANS		\$1,400	\$0	\$0	\$0	\$0	\$1,400	
BENCHES		\$0	\$0	\$1,800	\$0	\$0	\$1,800	
LED LIGHTING		\$0	\$0	\$40,000	\$0	\$0	\$40,000	
DURESS ALARM		\$0	\$0	\$1	\$0	\$0	\$1	
SMOKE DETECTORS		\$0	\$0	\$25,000	\$0	\$0	\$25,000	
NEW FURNITURE - OFFICE CHAIRS / STORAGE CABINET		\$0	\$1,500	\$0	\$0	\$0	\$1,500	
PA SYSTEM / MICROPHONE / STAND / CASE		\$0	\$1,000	\$0	\$0	\$0	\$1,000	
NEW LIBRARY		\$40,000	\$50,000	\$0	\$12,000,000	\$0	\$12,090,000	
TOTAL		\$106,400	\$120,200	\$131,801	\$12,065,000	\$65,000	\$12,488,401	
GENERAL		\$106,400	\$95,200	\$131,801	\$65,000	\$65,000	\$463,401	
AMOUNT TO BE PROVIDED		\$0	\$0	\$0	\$12,000,000	\$0	\$12,000,000	
GRANTS		\$0	\$25,000	\$0	\$0	\$0	\$25,000	
TOTAL		\$106,400	\$120,200	\$131,801	\$12,065,000	\$65,000	\$12,488,401	

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CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	2024	2025	2026	2027	2028	TOTAL	
PARKS & RECREATION 201.201.xxx	LANDSCAPING (201.201.301)	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$35,000	
	LAWN MOWERS (201.201.350)	\$49,000	\$30,000	\$110,000	\$110,000	\$30,000	\$329,000	
	PLAYGROUND EQUIPMENT (201.201.350)	\$100,000	\$100,000	\$100,000	\$20,000	\$20,000	\$340,000	
	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)	\$100,000	\$0	\$0	\$100,000	\$0	\$200,000	
	PARK FURNITURE (201.201.350)	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$40,000	
	TRACTOR REPLACEMENT	\$0	\$50,000	\$0	\$0	\$50,000	\$100,000	
	SEEDER REPLACEMENT	\$0	\$0	\$0	\$0	\$50,000	\$50,000	
	REPLACE UTILITY VEHICLE	\$36,348	\$40,000	\$0	\$0	\$50,000	\$126,348	
	AUGER FOR SKID LOADER	\$0	\$0	\$0	\$5,000	\$0	\$5,000	
	BRUSH CHIPPER	\$0	\$0	\$0	\$25,000	\$0	\$25,000	
	TRAILER WITH POWER WASHER	\$0	\$20,000	\$0	\$0	\$0	\$20,000	
	SUBTOTAL (200 SERIES)		\$304,348	\$259,000	\$229,000	\$279,000	\$219,000	\$1,290,348
	503.54x.xxx	TENNIS COURT RESURFACING (503.xxx.xxx)	\$0	\$0	\$0	\$0	\$75,000	\$75,000
MARNE CREEK WEST GREENWAY - PERIMETER TRAIL		\$0	\$0	\$0	\$80,000	\$0	\$80,000	
RIVERSIDE PARK - AMPHITHEATRE RAILINGS (503.544.320)		\$0	\$50,000	\$0	\$0	\$0	\$50,000	
RIVERSIDE PARK - AMPHITHEATRE ROOF REPLACEMENT (503.544.320)		\$0	\$0	\$0	\$0	\$50,000	\$50,000	
RIVERSIDE PARK - TRAIL REPLACEMENT		\$50,000	\$0	\$50,000	\$50,000	\$50,000	\$200,000	
RIVERSIDE PARK - ARTIFICIAL TURF		\$0	\$0	\$250,000	\$0	\$0	\$250,000	
RIVERSIDE PARK - STADIUM SEATING		\$0	\$0	\$0	\$0	\$85,000	\$85,000	
RIVERSIDE PARK - STADIUM TICKET BOOTH & FAN ENTRANCE		\$0	\$0	\$0	\$0	\$57,500	\$57,500	
RIVERSIDE PARK - BANK ENHANCEMENTS		\$0	\$0	\$0	\$0	\$500,000	\$500,000	
RIVERSIDE PARK - BOAT RAMP LIGHTING		\$0	\$0	\$0	\$0	\$50,000	\$50,000	
RIVERSIDE PARK - ADA FISHING PIER REBUILD		\$0	\$0	\$0	\$100,000	\$0	\$100,000	
BLEACHERS - ALL OUTDOOR 4 SETS PER YEAR TO MEET STANDARDS		\$50,000	\$0	\$50,000	\$50,000	\$50,000	\$200,000	
SIDEWALKS IN PARKS		\$22,000	\$11,000	\$11,000	\$11,000	\$11,000	\$66,000	
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		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000	
WALNUT STREET - TREE UP LIGHTS REPLACEMENT		\$0	\$0	\$0	\$0	\$0	\$0	
CHRISTMAS GARLAND & BOWS - 20 POLES @ \$200 / POLE		\$0	\$50,000	\$0	\$0	\$0	\$50,000	
COMMUNITY GARDEN - OPEN AIR SHELTER		\$0	\$0	\$15,000	\$0	\$0	\$15,000	
MEMORIAL PARK - SHINGLE NORTH SHELTER & SOUTH COMFORT STATION		\$25,000	\$0	\$0	\$0	\$0	\$25,000	
MEMORIAL PARK - MOVE SOFTBALL FIELDS / NEW DUGOUTS / FENCING		\$0	\$0	\$0	\$0	\$20,000	\$20,000	
MEMORIAL PARK - RENOVATE BASKETBALL COURT		\$0	\$0	\$0	\$0	\$115,000	\$115,000	
MEMORIAL PARK - TENNIS COURTS LED LIGHT CONVERSION, NORTH THEN SOUTH		\$0	\$0	\$10,000	\$10,000	\$0	\$20,000	
CROCKET PARK - 1/2 BASKETBALL COURT, LANDSCAPING, OPEN AIR SHELTER		\$20,000	\$0	\$0	\$0	\$0	\$20,000	
REMOTE CONTROL AIRPLANE STRIP, RC CAR TRACK		\$0	\$0	\$0	\$0	\$20,000	\$20,000	
SERTOMA PARK - UPGRADE BLEACHERS, SHADE STRUCTURES, PAVEMENT		\$0	\$0	\$200,000	\$0	\$0	\$200,000	
SERTOMA PARK - NEW PARKING LOT		\$0	\$0	\$0	\$0	\$290,000	\$290,000	
SERTOMA PARK - BASKETBALL COURT		\$20,000	\$0	\$0	\$0	\$0	\$20,000	
SERTOMA PARK - OPEN AIR SHELTER		\$0	\$0	\$20,000	\$0	\$0	\$20,000	
SERTOMA PARK - ELECTRIC UPGRADE / CONCESSION RENOVATION		\$0	\$0	\$0	\$0	\$423,000	\$423,000	
SERTOMA PARK - SHINGLES, BATHROOM RENOVATIONS		\$0	\$0	\$0	\$25,000	\$0	\$25,000	

CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
PARKS & RECREATION 201.201.xxx	WESTIDE PARK - MASTER PLAN PROJECT	\$324,694	\$0	\$0	\$0	\$0	\$324,694
	WESTSIDE PARK - RESTROOM REMODELING	\$0	\$0	\$0	\$0	\$100,000	\$100,000
	WESTIDE PARK -TENNIS COURTS CONVERSION	\$105,600	\$0	\$0	\$0	\$0	\$105,600
	WESTSIDE PARK - HISTORIC LIGHT POLES	\$0	\$25,000	\$0	\$0	\$0	\$25,000
	WESTSIDE PARK - LED LIGHT CONVERSION - SKATE PARK & PICKLE BALL	\$0	\$0	\$10,000	\$10,000	\$0	\$20,000
	WESTSIDE PARK - MASTER PLAN	\$0	\$0	\$0	\$0	\$500,000	\$500,000
	SUBTOTAL (500 SERIES)	\$648,294	\$157,000	\$637,000	\$357,000	\$2,417,500	\$4,216,794
	TOTAL	\$952,642	\$416,000	\$866,000	\$636,000	\$2,636,500	\$5,507,142
	GENERAL	\$890,642	\$356,000	\$856,000	\$626,000	\$2,626,500	\$5,355,142
	AMOUNT TO BE PROVIDED - BBB	\$10,000	\$60,000	\$10,000	\$10,000	\$10,000	\$100,000
PRIVATE DONATIONS	\$18,000	\$0	\$0	\$0	\$0	\$18,000	
GRANTS	\$34,000	\$0	\$0	\$0	\$0	\$34,000	
TOTAL	\$952,642	\$416,000	\$866,000	\$636,000	\$2,636,500	\$5,507,142	
HUETHER FAMILY AQUATICS CENTER 202.202.xxx	DEBT SERVICE - PRINCIPAL	\$592,660	\$610,032	\$627,913	\$646,318	\$646,318	\$3,123,241
	DEBT SERVICE - INTEREST	\$341,472	\$324,100	\$306,219	\$287,814	\$287,814	\$1,547,419
	FURNITURE REPLACEMENT	\$0	\$0	\$5,000	\$5,000	\$5,000	\$15,000
	WATER SLIDE TUBE REPLACEMENT	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$20,000
	5 YEAR QUALIFIED SERVICE TECHNICIANS INSPECTION	\$0	\$0	\$5,000	\$0	\$0	\$5,000
	AUTOMATIC & MANUAL VACUUM	\$0	\$0	\$20,000	\$0	\$0	\$20,000
	LAND DIVIDERS	\$0	\$0	\$5,000	\$0	\$0	\$5,000
	MAINTENANCE HVAC	\$75,000	\$0	\$0	\$0	\$0	\$75,000
	QUARTZ AGGREGATE FINISH	\$0	\$0	\$0	\$0	\$20,000	\$20,000
	BASKETBALL HOOPS (2)	\$0	\$0	\$0	\$0	\$5,000	\$5,000
	MOWER WITH BAGGER	\$0	\$0	\$0	\$0	\$25,000	\$25,000
	POOL FILTRATION & CIRCULATION PUMPS	\$0	\$0	\$40,000	\$40,000	\$40,000	\$120,000
	CHEMICAL CONTROLERS & PUMPS	\$0	\$0	\$15,000	\$15,000	\$15,000	\$45,000
	TOTAL	\$1,013,132	\$938,132	\$1,028,132	\$998,132	\$1,048,132	\$5,025,660
	GENERAL	\$1,013,132	\$938,132	\$1,028,132	\$998,132	\$1,048,132	\$5,025,660
TOTAL	\$1,013,132	\$938,132	\$1,028,132	\$998,132	\$1,048,132	\$5,025,660	
MARNE CREEK 204.204.xxx	LAWN CARE EQUIPMENT	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
	MAINTENANCE TRAIL CONSTRUCTION	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
	DIRECTIONAL SIGNAGE	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$35,000
	TRUCK	\$0	\$100,000	\$0	\$0	\$60,000	\$160,000
	ROTARY SHELTER	\$0	\$0	\$25,000	\$0	\$0	\$25,000
	TRAIL AMENITIES - BENCHES, TRASH CAN HOLDERS	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$10,000
	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	\$2,500,000	\$0	\$0	\$2,500,000
	PEDESTRIAN BRIDGE EAST OF WALNUT	\$0	\$0	\$300,000	\$0	\$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	\$70,000	\$170,000	\$3,495,000	\$1,070,000	\$1,130,000	\$5,935,000
	GENERAL	\$10,000	\$110,000	\$335,000	\$10,000	\$70,000	\$535,000
CAPITAL IMPROVEMENT SALES TAX	\$60,000	\$60,000	\$525,000	\$210,000	\$210,000	\$1,065,000	
GRANTS	\$0	\$0	\$2,635,000	\$850,000	\$850,000	\$4,335,000	
TOTAL	\$70,000	\$170,000	\$3,495,000	\$1,070,000	\$1,130,000	\$5,935,000	

CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
BRIDGE & STREET FUND 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% CONSTRUCTION)	\$67,500	\$150,000	\$900,000	\$0	\$0	\$1,117,500
	CEDAR STREET BRIDGE REPLACEMENT (BIG 50% / 50% CONSTRUCTION)	\$250,000	\$2,900,000	\$0	\$0	\$0	\$3,150,000
	MERIDIAN BRIDGE REPAIR	\$523,607	\$0	\$0	\$0	\$0	\$523,607
	MERIDIAN BRIDGE INSPECTION (2027 DOT UNDERWATER)	\$0	\$0	\$0	\$40,000	\$600,000	\$640,000
	TOTAL	\$911,107	\$3,120,000	\$970,000	\$110,000	\$670,000	\$5,781,107
	ROAD AND BRIDGE FUND	\$21,398	\$21,398	\$21,398	\$21,398	\$21,398	\$106,990
	CAPITAL IMPROVEMENT SALES TAX	\$889,709	\$1,648,602	\$498,602	\$88,602	\$648,602	\$3,774,117
	BIG AID	\$0	\$1,450,000	\$450,000	\$0	\$0	\$1,900,000
TOTAL	\$911,107	\$3,120,000	\$970,000	\$110,000	\$670,000	\$5,781,107	
911 / DISPATCH 208.208.xxx	COMPUTER EQUIPMENT	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$20,000
	RADIO / CONSOLE PROJECT	\$198,021	\$0	\$0	\$0	\$0	\$198,021
	TOTAL	\$202,021	\$4,000	\$4,000	\$4,000	\$4,000	\$218,021
	GENERAL	\$198,021	\$0	\$0	\$0	\$0	\$198,021
	E911 FUNDS	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$20,000
	TOTAL	\$202,021	\$4,000	\$4,000	\$4,000	\$4,000	\$218,021
WATER UTILITY 601.601.xxx & 602.602.xxx	REPLACE PIPE LOCATOR, GPS	\$14,000	\$14,000	\$0	\$0	\$0	\$28,000
	CURB STOP LOCATOR	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000
	PICKUP TRUCKS	\$0	\$50,000	\$0	\$50,000	\$0	\$100,000
	UTILITY BOX FOR TRUCK	\$0	\$0	\$0	\$25,000	\$0	\$25,000
	BACKHOE ATTACHMENT (25%w/25%ww/50%ss)	\$10,000	\$0	\$0	\$0	\$0	\$10,000
	CONCRETE WATER MAIN SAW W/CART	\$3,500	\$0	\$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
	COLLECTOR WELL HVAC REPLACEMENT	\$80,000	\$0	\$0	\$0	\$0	\$80,000
	BACKHOE ATTACHMENT - PLOW	\$0	\$12,000	\$0	\$0	\$0	\$12,000
	PLUMBING CRIMPING TOOL	\$0	\$5,000	\$0	\$0	\$0	\$5,000
	WATER PLANT DEHUMIDIFIER	\$0	\$75,000	\$0	\$0	\$0	\$75,000
	NEBRASKA WELL PUMP REHAB	\$0	\$40,000	\$40,000	\$0	\$0	\$80,000
	COLLECTOR WELL PUMP REHAB	\$0	\$80,000	\$80,000	\$0	\$0	\$160,000
	PIPE REDUCTION FILTER FEED	\$0	\$25,000	\$0	\$0	\$0	\$25,000
	1972 PLANT UPFLOW BASIN REHAB - COMBO PROJECT	\$0	\$1,780,000	\$0	\$0	\$0	\$1,780,000
	LADDER WITH CAGE & FALL PROTECTION BOTH BASINS	\$0	\$0	\$0	\$0	\$0	\$0
	SLAKER LIME	\$0	\$0	\$0	\$0	\$0	\$0
	MIX TRANSMISSION REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0
	CLARIFIER TROUGH REPLACEMENT #2	\$0	\$0	\$0	\$0	\$0	\$0
	WELL COATING AND CONCRETE REHAB	\$0	\$500,000	\$0	\$0	\$0	\$500,000
	MEMBRANES	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000
	PLANT LIGHTING	\$0	\$10,000	\$0	\$0	\$0	\$10,000
BOOSTER STATION VFD	\$0	\$36,000	\$0	\$0	\$0	\$36,000	

CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
WATER UTILITY	PRESSURE REDUCING VALVES (5@\$30,000)	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
601.601.xxx & 602.602.xxx	PLANT FLOW METERS	\$20,000	\$0	\$0	\$0	\$0	\$20,000
SRF	8TH STREET, BURLEIGH TO FERDIG - (S)	\$376,000	\$0	\$0	\$0	\$0	\$376,000
SRF	10TH ST, SUMMIT TO JACKSON - WATER MAIN REPLACEMENT	\$0	\$0	\$150,000	\$0	\$0	\$150,000
SRF	BILL BAGGS ROAD EXTENSION - (S)	\$0	\$0	\$0	\$0	\$170,000	\$170,000
SRF	BROADWAY, 31ST TO WILSON TRAILER - WATER MAIN REPLACEMENT	\$0	\$0	\$325,000	\$0	\$0	\$325,000
SRF	CEDAR @ 8TH STREET	\$5,500	\$175,000	\$0	\$0	\$0	\$180,500
SRF	DOUGLAS AVE @ 8TH STREET	\$0	\$300,000	\$0	\$0	\$0	\$300,000
SRF	WALNUT @ 8TH STREET - WATER MAIN REPLACEMENT - (S)	\$0	\$200,000	\$0	\$0	\$0	\$200,000
SRF	CEDAR ST, 2ND TO 5TH - (S)	\$236,000	\$0	\$0	\$0	\$0	\$236,000
SRF	CEDAR ST, 5TH TO 8TH - (S)	\$0	\$0	\$450,000	\$0	\$0	\$450,000
SRF	CEDAR ST, 8TH TO 10TH - WATER MAIN REPLACEMENT	\$0	\$0	\$0	\$150,000	\$0	\$150,000
SRF	CEDAR ST, 20TH TO 21ST - WATER MAIN REPLACEMENT - (S)	\$0	\$0	\$325,000	\$0	\$0	\$325,000
SRF	LOCUST STREET, 4TH TO 8TH	\$0	\$0	\$400,000	\$0	\$0	\$400,000
SRF	LOCUST STREET, 15TH TO N SIDE OF BRIDGE	\$0	\$225,000	\$0	\$0	\$0	\$225,000
SRF	PEARL ST, 6TH TO 8TH	\$0	\$0	\$0	\$0	\$300,000	\$300,000
SRF	SUMMIT ST, 8TH TO 9TH - (S)	\$0	\$200,000	\$0	\$0	\$0	\$200,000
SRF	WEST STREET, 8TH TO 9TH	\$0	\$0	\$100,000	\$0	\$0	\$100,000
SRF	PENINAH STREET, 8TH TO WHITING WATER MAIN REPLACEMENT	\$0	\$0	\$0	\$350,000	\$0	\$350,000
SRF	NEW METERS	\$1,000,000	\$550,000	\$900,000	\$550,000	\$550,000	\$3,550,000
	MIXERS FOR NORTH AND WEST TOWERS	\$0	\$46,000	\$0	\$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	\$0	\$0	\$100,000	\$0	\$100,000
	21ST ST, SUMMIT TO WCLR	\$310,000	\$0	\$0	\$0	\$0	\$310,000
	DOUGLAS AVE, 19TH TO 21ST - WATER MAIN REPLACEMENT	\$0	\$225,000	\$0	\$0	\$0	\$225,000
	12TH STREET, LOCUST TO BROADWAY & LOCUST, 12TH TO 15TH (S/WW)	\$0	\$200,000	\$0	\$0	\$0	\$200,000
	FERDIG, 8TH TO WHITING DRIVE (S)	\$0	\$0	\$225,000	\$0	\$0	\$225,000
	CAPITAL STREET, 2ND TO 4TH (S)	\$0	\$0	\$0	\$150,000	\$0	\$150,000
	13TH STREET, BURLEIGH TO PENINAH - WATER MAIN REPLACEMENT	\$0	\$0	\$0	\$250,000	\$0	\$250,000
	DOUGLAS AVENUE, 8TH TO 15TH (S/WW)	\$0	\$0	\$0	\$0	\$610,000	\$610,000
	SPRUCE ST, 3RD TO 4TH & 3RD ST, SPRUCE TO PARK	\$0	\$0	\$125,000	\$0	\$0	\$125,000
	3RD STREET, SPRUCE TO GREEN & GREEN STREET, 3RD TO 4TH	\$15,000	\$0	\$0	\$0	\$0	\$15,000
	WALNUT ST, 8TH TO 15TH (S/WW)	\$0	\$450,000	\$0	\$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%)	\$625,069	\$0	\$0	\$0	\$0	\$625,069
	LOAN TO TID #11 - GEHL DRIVE (20 YEARS @ 2%)	\$1,631,172	\$0	\$0	\$0	\$0	\$1,631,172
	SRF PRINCIPAL (604)	\$118,065	\$561,898	\$561,898	\$561,898	\$561,898	\$2,365,657
	SRF PRINCIPAL (607)	\$1,315,676	\$1,284,260	\$184,260	\$184,260	\$184,260	\$3,152,716
	WATER DISTRIBUTION SYSTEM MODELING & MASTER PLAN (CITY)	\$37,500	\$0	\$0	\$0	\$0	\$37,500
	GIS DISTRIBUTION MODELING (CITY)	\$1,916	\$0	\$0	\$0	\$0	\$1,916
	RESERVE FOR FUTURE IMPROVEMENTS	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
	TOTAL	\$6,527,198	\$7,182,958	\$4,004,958	\$2,509,958	\$4,514,958	\$24,740,030
	WATER FUNDS	\$4,879,698	\$5,532,958	\$1,354,958	\$1,459,958	\$3,494,958	\$16,722,530
SRF	FEDERAL AID (SRF LOAN - \$8,200,000)	\$1,617,500	\$1,650,000	\$2,650,000	\$1,050,000	\$1,020,000	\$7,987,500
	EDA GRANT	\$30,000	\$0	\$0	\$0	\$0	\$30,000
	TOTAL	\$6,527,198	\$7,182,958	\$4,004,958	\$2,509,958	\$4,514,958	\$24,740,030

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CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
WASTEWATER UTILITY	REPLACE LAB EQUIPMENT	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
611.611.xxx	ICE MAKER	\$0	\$4,000	\$0	\$0	\$0	\$4,000
	REPLACE VEHICLE	\$0	\$0	\$0	\$0	\$50,000	\$50,000
	BACKHOE ATTACHMENT (25%w/25%ww/50%g)	\$10,000	\$0	\$0	\$0	\$0	\$10,000
	AIR COMPRESSOR	\$20,000	\$0	\$0	\$0	\$0	\$20,000
	CAMERA FOR COLLECTIONS	\$266,138	\$0	\$0	\$0	\$0	\$266,138
	TELEHANDLER	\$0	\$0	\$50,000	\$0	\$0	\$50,000
	UTILITY VEHICLE	\$0	\$15,000	\$0	\$0	\$0	\$15,000
	PORTABLE GAS DETECTORS	\$0	\$0	\$5,000	\$0	\$0	\$5,000
	LAWN TRACTOR	\$0	\$0	\$0	\$0	\$15,000	\$15,000
	TRACTOR SNOW BLOWER	\$0	\$0	\$0	\$0	\$3,000	\$3,000
	BOAT FOR LAGOON SAMPLING	\$0	\$0	\$0	\$0	\$5,000	\$5,000
	FLUSHER / VAC TRUCK	\$0	\$0	\$0	\$0	\$750,000	\$750,000
	ROOFING FLASHING SOFFIT	\$0	\$0	\$0	\$40,000	\$0	\$40,000
	WW PLANT SIDEWALK REPAIR / LEVELING	\$30,000	\$0	\$0	\$0	\$0	\$30,000
	MANHOLE REPAIR	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
EDA PROJECT (LOCAL)	WASTEWATER COLLECTION MASTER PLAN & MODELING (CITY)	\$37,500	\$0	\$0	\$0	\$0	\$37,500
EDA GRANT / SRF	EDA CONSTRUCTION (GRANT)	\$1,170,000	\$0	\$0	\$0	\$0	\$1,170,000
COLLECTION SRF	EAST HWY 50 EXTENSION - (S/W)	\$0	\$0	\$1,135,000	\$0	\$0	\$1,135,000
COLLECTION SRF	HASTINGS LIFT STATION	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
COLLECTION SRF	8TH STREET, BURLEIGH TO FERDIG - (S/W)	\$360,000	\$0	\$0	\$0	\$0	\$360,000
COLLECTION SRF	SEWER LINE EXTENSION & LIFT STATION DECOMMISSION	\$0	\$0	\$400,000	\$0	\$0	\$400,000
COLLECTION SRF	LOAN TO TID #12 - MEAD - 33RD STREET (20 YEARS @ 2%)	\$542,301	\$0	\$0	\$0	\$0	\$542,301
COLLECTION SRF	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	\$0	\$125,000	\$0	\$0	\$125,000
	21ST ST, DOUGLAS TO MULBERRY (SEWER LINING)	\$0	\$0	\$0	\$0	\$250,000	\$250,000
	KAREN DRIVE, VALLEY TO PENINAH (SEWER LINING)	\$0	\$0	\$0	\$0	\$250,000	\$250,000
	SHOP BUILDING	\$0	\$650,000	\$0	\$0	\$0	\$650,000
	WALNUT ST, 8TH TO 15TH (S/W)	\$0	\$325,000	\$0	\$0	\$0	\$325,000
	12TH STREET, LOCUST TO BROADWAY & LOCUST, 12TH TO 15TH (S/W)	\$0	\$150,000	\$0	\$0	\$0	\$150,000
	LOCUST STREET, 15TH TO NORTH SIDE OF BRIDGE (S/W)	\$0	\$25,000	\$0	\$0	\$0	\$25,000
	INLET WORKS	\$0	\$0	\$4,500,000	\$0	\$0	\$4,500,000
	DOUGLAS AVENUE, 8TH TO 15TH (S/W)	\$0	\$0	\$0	\$0	\$375,000	\$375,000
WWTP SRF/ARPA/CONSOLIDATED	WASTEWATER TREATMENT PLANT IMPROVEMENTS	\$21,000,000	\$24,140,000	\$0	\$0	\$0	\$45,140,000
	SRF PRINCIPAL	\$166,870	\$578,777	\$578,777	\$578,777	\$578,777	\$2,481,978
	SRF PRINCIPAL	\$516,060	\$146,591	\$146,591	\$146,591	\$146,591	\$1,102,424
	RESERVE FOR FUTURE IMPROVEMENTS	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$175,000
\$4,959,057	TOTAL	\$27,075,625	\$26,104,368	\$7,010,368	\$835,368	\$3,493,368	\$64,519,097
\$22,140,000							
	WASTEWATER UTILITY	\$1,015,768	\$1,964,368	\$5,475,368	\$835,368	\$2,493,368	\$11,784,240
EDA GRANT	FEDERAL AID (EDA GRANT - \$6,458,400)	\$100,800	\$0	\$0	\$0	\$0	\$100,800
EDA PROJECT (SRF)	FEDERAL AID (SRF LOAN EDA - \$4,500,000)	\$1,170,000	\$0	\$0	\$0	\$0	\$1,170,000
COLLECTION SRF	FEDERAL AID (SRF LOAN COLLECTION - \$7,200,000)	\$3,789,057	\$0	\$1,535,000	\$0	\$1,000,000	\$6,324,057
WWTP SRF	FEDERAL AID (SRF LOAN PLANT - \$23,318,450)	\$1,718,450	\$22,140,000	\$0	\$0	\$0	\$23,858,450
WWTP ARPA LOCAL	ARPA GRANT (LOCAL - \$2,600,000)	\$2,600,000	\$0	\$0	\$0	\$0	\$2,600,000
WWTP ARPA STATE	ARPA GRANT (STATE - \$16,681,550)	\$16,681,550	\$0	\$0	\$0	\$0	\$16,681,550
WWTP CONSOLIDATED	CONSOLIDATED GRANT (\$2,000,000 or xx.x%)	\$0	\$2,000,000	\$0	\$0	\$0	\$2,000,000
	TOTAL	\$27,075,625	\$26,104,368	\$7,010,368	\$835,368	\$3,493,368	\$64,519,097

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CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
CEMETERY 206.206.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	\$10,000	\$0	\$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	\$0	\$20,000	\$10,000	\$10,000	\$50,000
	REPLACE TRAILER	\$0	\$20,000	\$0	\$0	\$0	\$20,000
	STEEL ROOF ON SHOP	\$0	\$0	\$0	\$0	\$0	\$0
	MAUSOLEUM / CREMATORIUM	\$0	\$0	\$0	\$0	\$100,000	\$100,000
	TOTAL	\$36,500	\$36,500	\$36,500	\$26,500	\$126,500	\$262,500
GENERAL	\$36,500	\$36,500	\$36,500	\$26,500	\$126,500	\$262,500	
SOLID WASTE COLLECTION 631.631.xxx	REPLACE COMPACTOR TRUCK	\$0	\$250,000	\$0	\$0	\$260,000	\$510,000
	INCREASED COMPACTOR TRUCK COST	\$0	\$225,000	\$0	\$0	\$225,000	\$450,000
	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	\$25,000	\$0	\$0	\$0	\$0	\$25,000
	REPLACE DUMPSTERS	\$0	\$0	\$18,000	\$0	\$0	\$18,000
	REPLACE RECYCLING PICKUP	\$0	\$51,000	\$0	\$0	\$0	\$51,000
	ROLL CARTS	\$42,000	\$85,000	\$120,000	\$120,000	\$120,000	\$487,000
	STORAGE BUILDING REPLACEMENT (w/streets)	\$0	\$0	\$0	\$500,000	\$0	\$500,000
	REPLACE TIPPER	\$0	\$24,000	\$0	\$0	\$0	\$24,000
	TOTAL	\$119,663	\$687,663	\$190,663	\$672,663	\$657,663	\$2,328,315
SOLID WASTE COLLECTION FUND	\$119,663	\$687,663	\$190,663	\$672,663	\$657,663	\$2,328,315	
TOTAL	\$119,663	\$687,663	\$190,663	\$672,663	\$657,663	\$2,328,315	
SOLID WASTE DISPOSAL AND RECYCLING (JOINT POWERS) 637.63x.xxx	REPLACE TRANSFER TRAILER(S)	\$250,000	\$250,000	\$250,000	\$250,000	\$260,000	\$1,260,000
	RUBBLE TRENCH	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
	RUBBLE TRENCH SURVEY & PERMIT	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$45,000
	DEBT SERVICE (DENR)	\$72,976	\$63,270	\$51,260	\$24,477	\$0	\$211,983
	CLOSURE	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
	OVERHEAD DOOR REPLACEMENT	\$12,000	\$13,000	\$15,000	\$15,000	\$16,000	\$71,000
	DUMP FLOOR REHABILITATION	\$100,000	\$0	\$0	\$0	\$0	\$100,000
	REPLACE YARD TRACTOR	\$0	\$160,000	\$0	\$0	\$0	\$160,000
	REPLACE SEMI TRACTOR	\$145,000	\$0	\$0	\$155,000	\$0	\$300,000
	WALK THRU DOOR REPLACEMENT	\$15,000	\$0	\$0	\$0	\$7,000	\$22,000
	TRANSFER TRAILER BUILDING ROOF	\$0	\$0	\$250,000	\$0	\$0	\$250,000
	LOADING DOCK ENCLOSURE	\$0	\$0	\$75,000	\$0	\$0	\$75,000
	TRANSFER BUILDING BATHROOM ADDITION	\$0	\$0	\$0	\$50,000	\$0	\$50,000
	SNOW PUSHER	\$0	\$0	\$0	\$20,000	\$0	\$20,000
	MINI EXCAVATOR	\$0	\$0	\$0	\$140,000	\$0	\$140,000
	REPLACE EXCAVATOR PACKER ATTACHMENT	\$0	\$18,000	\$0	\$0	\$0	\$18,000
	REPLACE MOWER	\$0	\$0	\$0	\$25,000	\$0	\$25,000
	TOTAL	\$668,976	\$578,270	\$715,260	\$753,477	\$357,000	\$3,072,983
	DENR GRANT / LOAN	\$0	\$0	\$0	\$0	\$0	\$0
	JOINT POWERS FUND	\$668,976	\$578,270	\$715,260	\$753,477	\$357,000	\$3,072,983
TOTAL	\$668,976	\$578,270	\$715,260	\$753,477	\$357,000	\$3,072,983	

CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
FOX RUN GOLF COURSE	BUNKER / SAND TRAP RAKE	\$0	\$27,000	\$0	\$27,000	\$0	\$54,000
641.641.xxx	CONCRETE CART PATHS	\$0	\$0	\$0	\$8,000	\$0	\$8,000
	CUP CUTTER & TRACTOR WITH BLADE	\$0	\$0	\$0	\$50,000	\$0	\$50,000
	TCE - TRIPLEX GREENS MOWERS (2)	\$18,500	\$33,000	\$0	\$0	\$0	\$51,500
	CART SHED SIDING & TRIM	\$11,173	\$0	\$0	\$0	\$0	\$11,173
	CLUBHOUSE SHINGLING	\$29,400	\$0	\$0	\$0	\$0	\$29,400
	MONSTER BLOCK FOR STAND STORAGE	\$3,770	\$0	\$0	\$0	\$0	\$3,770
	IRRIGATION REPAIRS	\$0	\$0	\$0	\$30,000	\$0	\$30,000
	EASY PICKER RANGE PICKER	\$0	\$0	\$0	\$5,000	\$0	\$5,000
	TORO FAIRWAY MOWER (2)	\$0	\$0	\$120,000	\$0	\$120,000	\$240,000
	TOTAL	\$62,843	\$60,000	\$120,000	\$120,000	\$120,000	\$482,843
	GENERAL	\$62,843	\$60,000	\$120,000	\$120,000	\$120,000	\$482,843
	GREAT LIFE	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$62,843	\$60,000	\$120,000	\$120,000	\$120,000	\$482,843

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CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
YANKTON HIGH SCHOOL and SUMMIT ACTIVITIES CENTER 203.203.xxx 506.571.350	MISC REPAIRS (100c - CITY SHARE)	\$20,000	\$70,000	\$20,000	\$20,000	\$20,000	\$150,000
	POOL DECK FURNITURE (11s/89c)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
	FITNESS EQUIPMENT (50s/50c) 203.203.350	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$85,000
	SAC VOLLEYBALL STANDARDS (50s/50c)	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000
	ELEVATOR MOTHERBOARD REPLACEMENT (50s/50c)	\$40,000	\$0	\$0	\$0	\$0	\$40,000
	SAC TENNIS COURT RE-SURFACING (60s/40c)	\$0	\$0	\$0	\$0	\$120,000	\$120,000
	LANDSCAPING (60s/40c)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
	TENNIS COURT SCREENS (60s/40c)	\$15,000	\$0	\$0	\$0	\$0	\$15,000
	PARKING LOT REPAIRS (60s/40c)	\$229,425	\$0	\$0	\$0	\$0	\$229,425
	RESTRIPE PARKING LOTS (60s/40c)	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$39,000
	ROOF REPLACEMENT (85s/15c)	\$752,000	\$213,321	\$225,468	\$503,742	\$410,619	\$2,105,150
	CARPET (85s/15c)	\$55,626	\$77,000	\$0	\$0	\$0	\$132,626
	BLEACHER REPLACEMENT - MAIN GYM (85s/15c)	\$0	\$0	\$500,000	\$0	\$0	\$500,000
	GYM FLOORS (85s/15c)	\$12,000	\$12,000	\$12,000	\$12,000	\$42,000	\$90,000
	MAIN THEATER SEAT REPLACEMENT (97s/3c)	\$0	\$0	\$100,000	\$0	\$0	\$100,000
	MAIN THEATER STAGE FLOOR REMODEL (97s/3c)	\$0	\$50,000	\$0	\$0	\$0	\$50,000
	MAIN THEATER LIGHT DIMMER CONTROL PANEL (97s/3c)	\$0	\$0	\$15,000	\$0	\$0	\$15,000
	THEATER CURTAINS (97s/3c)	\$0	\$0	\$75,000	\$0	\$0	\$75,000
	RIGGING THEATER INSPECTION (97s/3c) EVERY 3RD YEAR	\$0	\$5,000	\$0	\$0	\$0	\$5,000
	TOTAL		\$1,156,851	\$460,121	\$980,268	\$568,542	\$625,419
GENERAL		\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$42,500
CAPITAL IMPROVEMENT SALES TAX		\$268,124	\$124,408	\$143,730	\$104,771	\$143,303	\$784,336
YANKTON SCHOOL DISTRICT		\$880,227	\$327,213	\$828,038	\$455,271	\$473,616	\$2,964,365
TOTAL		\$1,156,851	\$460,121	\$980,268	\$568,542	\$625,419	\$3,791,201

s = Yankton Public School District
c = City of Yankton

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CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
SPECIAL CAPITAL IMPROVEMENT TAX	PROFESSIONAL SERVICES / PAYMENT TO YAPG	\$519,283	\$615,247	\$646,009	\$678,309	\$712,224	\$3,171,072
506.xxx.xxx	PROFESSIONAL SERVICES	\$1,484	\$0	\$0	\$0	\$0	\$1,484
	SUMMIT ACTIVITIES CENTER CAPITAL IMPROVEMENTS (506.571.350)	\$268,124	\$124,408	\$143,730	\$104,771	\$143,303	\$784,336
	TRANSFER TO 501 - GEHL DRIVE NORTH MATCH (506.572.588)	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS	TRANSFER TO BRIDGE & ST. FOR CITY SHARE (506.572.626)	\$1,198,149	\$1,648,602	\$498,602	\$88,602	\$648,602	\$4,082,557
	TRANSFER TO MARNE CREEK (506.573.623)	\$60,000	\$60,000	\$525,000	\$210,000	\$210,000	\$1,065,000
	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
ANNUAL EXPENDITURES	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	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
	CRUSHED SALVAGE CONCRETE (506.574.390)	\$0	\$250,000	\$0	\$250,000	\$0	\$500,000
LOAN TO TID#8	23RD STREET WEST OF WCLR - LOAN TO TID #8 - \$824,827	\$824,827	\$0	\$0	\$0	\$0	\$824,827
LOAN TO TID#12	LOAN TO TID #12 - MEAD - 33RD STREET (20 YEARS @ 2%)	\$2,210,859	\$0	\$0	\$0	\$0	\$2,210,859
LOAN TO TID#11	LOAN TO TID #11 - GEHL DRIVE (20 YEARS @ 2%)	\$0	\$0	\$0	\$0	\$0	\$0
	30TH STREET, WCLR TO ADKINS (CONCRETE)	\$0	\$0	\$900,000	\$0	\$0	\$900,000
	8TH STREET, BURLEIGH TO FERDIG - (W/WW)	\$1,480,000	\$0	\$0	\$0	\$0	\$1,480,000
	BILL BAGGS ROAD EXTENSION - (W)	\$0	\$0	\$750,000	\$3,000,000	\$0	\$3,750,000
	CEDAR STREET, 2ND TO 5TH - (W)	\$1,334,105	\$0	\$0	\$0	\$0	\$1,334,105
	WALNUT STREET, 8TH TO 15TH - (W/WW)	\$0	\$1,500,000	\$0	\$0	\$0	\$1,500,000
	WALNUT STREET, LIGHTING	\$0	\$20,000	\$0	\$0	\$0	\$20,000
	CEDAR STREET, 20TH TO 21ST - (W)	\$0	\$0	\$300,000	\$0	\$0	\$300,000
	PENINAH STREET, 8TH TO WHITING DRIVE - (W)	\$0	\$0	\$0	\$700,000	\$0	\$700,000
	3RD STREET, MULBERRY TO PICOTTE	\$0	\$0	\$950,000	\$0	\$0	\$950,000
	RIVERSIDE DR., WALNUT TO BROADWAY - (W)	\$0	\$0	\$0	\$776,000	\$0	\$776,000
	10TH STREET, MAPLE TO LOCUST(ASPHALT)	\$0	\$0	\$300,000	\$0	\$0	\$300,000
	WHITING DRIVE, BURLEIGH TO 13TH	\$0	\$0	\$0	\$1,800,000	\$0	\$1,800,000
	ELM STREET, 20TH TO 21ST (CLOSEOUT)	\$607	\$0	\$0	\$0	\$0	\$607
	3RD STREET, GREEN TO MAPLE & GREEN STREET, 3RD TO 4TH (CLOSEOUT)	\$7,421	\$0	\$0	\$0	\$0	\$7,421
	4TH STREET, BRODWAY TO BURLEIGH (LIGHTING)	\$95,000	\$65,000	\$0	\$0	\$0	\$160,000
	12TH STREET, LOCUST TO BROADWAY, LOCUST STREET 12TH TO 15TH - (W/WW)	\$0	\$600,000	\$0	\$0	\$0	\$600,000
	ALLEY, 4TH TO 6TH / MAPLE TO GREEN	\$0	\$180,000	\$0	\$0	\$0	\$180,000
	LOCUST STREET, 15TH TO N. SIDE OF BRIDGE - (W/WW)	\$0	\$450,000	\$0	\$0	\$0	\$450,000
	PUBLIC PARKING LOT	\$0	\$200,000	\$0	\$0	\$0	\$200,000
	FERDIG, 8TH TO WHITING DRIVE - (W)	\$0	\$0	\$1,120,000	\$0	\$0	\$1,120,000
	KELLN GROSS DRIVE, 21ST TO 23RD	\$0	\$0	\$1,350,000	\$0	\$0	\$1,350,000
	ALLEY, RIVERSIDE DRIVE TO 4TH / GREEN TO LOCUST	\$0	\$0	\$150,000	\$0	\$0	\$150,000
	CAPITAL STREET, 2ND TO 4TH - (W)	\$0	\$0	\$0	\$1,800,000	\$0	\$1,800,000
	ALLEY, WALNUT TO ALLEY / 3RD TO 4TH (MOOSE)	\$0	\$0	\$0	\$80,000	\$0	\$80,000
	2ND STREET, LOCUST TO BROADWAY	\$0	\$0	\$0	\$0	\$450,000	\$450,000
	DOUGLAS AVENUE, 8TH TO 15TH - (W/WW)	\$0	\$0	\$0	\$0	\$3,700,000	\$3,700,000
	ALLEY, 3RD TO 4TH / DOUGLAS TO CAPITAL	\$0	\$0	\$0	\$0	\$80,000	\$80,000

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CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT	DESCRIPTION	2024	2025	2026	2027	2028	TOTAL
SPECIAL CAPITAL IMPROVEMENT TAX	SPRUCE STREET, 3RD TO 4TH & 3RD STREET, SPRUCE TO PARK (W/WW)	\$0	\$0	\$510,000	\$0	\$0	\$510,000
506.xxx.xxx	CEDAR STREET, 5TH TO 8TH - (W)	\$0	\$0	\$1,100,000	\$0	\$0	\$1,100,000
	SUMMIT ST, 8TH TO 9TH - (W)	\$0	\$300,000	\$0	\$0	\$0	\$300,000
	21ST, SUMMIT TO WCLR - (W)	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
	BIRCH RD, 8TH TO PENINAH (ASPHALT)	\$0	\$200,000	\$0	\$0	\$0	\$200,000
	ADKINS DR, MULLIGAN TO HWY 50	\$0	\$0	\$0	\$0	\$1,640,000	\$1,640,000
	13TH ST, BURLEIGH TO PENINAH (ASPHALT) - (W)	\$0	\$0	\$0	\$1,100,000	\$0	\$1,100,000
	DOUGLAS AVE, 19TH TO 21ST - (W)	\$0	\$875,000	\$0	\$0	\$0	\$875,000
	FERDIG ST, WHITING TO 21ST	\$0	\$0	\$0	\$0	\$1,450,000	\$1,450,000
	TOTAL	\$11,992,925	\$8,047,603	\$10,202,687	\$11,547,028	\$9,993,475	\$51,783,718
	CAPITAL IMPROVEMENT SALES TAX	\$11,370,020	\$7,496,698	\$9,651,782	\$10,996,123	\$9,442,570	\$48,957,193
	GRANTS	\$72,000	\$0	\$0	\$0	\$0	\$72,000
	TID #8 / TID #9 / TID #10	\$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	\$11,992,925	\$8,047,603	\$10,202,687	\$11,547,028	\$9,993,475	\$51,783,718
	BEGINNING BALANCE	\$19,247,185	\$13,399,444	\$11,590,693	\$7,740,617	\$2,662,234	
	YEARLY REVENUE (4%,3%,2%,2%,2%)	\$5,522,279	\$5,687,947	\$5,801,706	\$5,917,740	\$6,036,095	\$28,965,767
	EXPENDITURES	\$11,370,020	\$7,496,698	\$9,651,782	\$10,996,123	\$9,442,570	\$48,957,193
	ENDING BALANCE	\$13,399,444	\$11,590,693	\$7,740,617	\$2,662,234	(\$744,241)	
SPECIAL ASSESSMENT PROJECTS	ALLEY	\$0	\$100,000	\$0	\$0	\$0	\$100,000
504.xxx.xxx	15TH STREET (SUMMIT TO DAKOTA)	\$0	\$0	\$0	\$0	\$1,374,000	\$1,374,000
	TOTAL	\$0	\$100,000	\$0	\$0	\$1,374,000	\$1,474,000
	CAPITAL IMPROVEMENT SALES TAX (CITY'S SHARE OF PROJECT)	\$0	\$100,000	\$0	\$0	\$1,137,535	\$1,237,535
	SCHOOL DISTRICT ASSESSMENT	\$0	\$0	\$0	\$0	\$236,465	\$236,465
	TOTAL	\$0	\$100,000	\$0	\$0	\$1,374,000	\$1,474,000
CENTRAL GARAGE	VEHICLE WASH FACILITY	\$0	\$0	\$0	\$0	\$200,000	\$200,000
801.801.xxx	FENCING AND GATE REPLACEMENT	\$0	\$0	\$0	\$0	\$25,000	\$25,000
	REHAB WINDOWS, DOORS AND INTERIOR	\$21,000	\$20,000	\$0	\$20,000	\$0	\$61,000
	FUEL SYSTEM UPGRADES	\$0	\$0	\$0	\$85,000	\$85,000	\$170,000
	ROOF REPLACEMENT	\$0	\$0	\$100,000	\$0	\$0	\$100,000
	PAVEMENT REPLACEMENT	\$0	\$0	\$100,000	\$0	\$0	\$100,000
	REPLACE OVERHEAD DOOR	\$8,000	\$15,000	\$15,000	\$15,000	\$15,000	\$68,000
	HVAC REPLACEMENT	\$0	\$0	\$70,000	\$0	\$0	\$70,000
	FIXTURES, TOOLS, EQUIPMENT STORAGE	\$15,000	\$12,000	\$12,000	\$12,000	\$12,000	\$63,000
	ELECTRICAL REPLACEMENT	\$0	\$0	\$75,000	\$0	\$0	\$75,000
	BUILDING SIDING REPLACEMENT	\$0	\$0	\$0	\$0	\$100,000	\$100,000
	TRUCK LIFT	\$0	\$0	\$0	\$100,000	\$0	\$100,000
	NEW STREET SHOP / CENTRAL GARAGE	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000
	REPLACE FORKLIFT	\$0	\$45,000	\$0	\$0	\$0	\$45,000
	TOTAL	\$44,000	\$92,000	\$372,000	\$232,000	\$2,437,000	\$3,177,000
	CENTRAL GARAGE / INTERNAL SERVICE REVENUE FUND	\$44,000	\$92,000	\$372,000	\$232,000	\$2,437,000	\$3,177,000
	TOTAL	\$44,000	\$92,000	\$372,000	\$232,000	\$2,437,000	\$3,177,000

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CITY OF YANKTON
FIVE YEAR CAPITAL IMPROVEMENT PLAN
REVENUE SUMMARY

REVENUE SOURCES	2024	2025	2026	2027	2028
GENERAL FUND	\$4,877,559	\$4,770,880	\$5,152,781	\$3,496,985	\$15,340,235
YANKTON COUNTY	\$2,650	\$12,400	\$152,150	\$9,900	\$102,150
OTHER	\$0	\$0	\$0	\$0	\$1,000,000
SPECIAL ASSESSMENT = OPT OUT FUND	\$190,232	\$190,232	\$190,232	\$190,232	\$190,232
BRIDGE & STREET FUND	\$21,398	\$21,398	\$21,398	\$21,398	\$21,398
BOND PROCEEDS	\$10,000	\$60,000	\$10,000	\$12,010,000	\$10,000
FEDERAL AID	\$20,181,753	\$3,339,255	\$1,154,405	\$1,185,905	\$645,905
SRF LOANS - FEDERAL	\$8,295,007	\$23,790,000	\$4,185,000	\$1,050,000	\$2,020,000
STATE AID	\$110,181	\$2,079,075	\$2,637,275	\$871,000	\$850,000
WASTEWATER UTILITY REVENUE	\$1,015,768	\$1,964,368	\$5,475,368	\$835,368	\$2,493,368
WATER UTILITY REVENUE	\$4,879,698	\$5,532,958	\$1,354,958	\$1,459,958	\$3,494,958
SOLID WASTE REVENUE	\$119,663	\$687,663	\$190,663	\$672,663	\$657,663
JOINT POWERS REVENUE	\$668,976	\$578,270	\$715,260	\$753,477	\$357,000
GOLF COURSE REVENUE	\$0	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT SALES TAX	\$12,587,853	\$9,429,708	\$10,819,114	\$11,399,496	\$11,582,010
GOLF COURSE DEPRECIATION	\$62,843	\$60,000	\$120,000	\$120,000	\$120,000
CENT. GARAGE=INT. SERVICE REV.	\$44,000	\$92,000	\$372,000	\$232,000	\$2,437,000
HIGH SCHOOL=ACTIVITIES CENTER	\$880,227	\$327,213	\$828,038	\$455,271	\$710,081
TOTAL	\$53,969,808	\$52,939,420	\$33,382,642	\$34,767,653	\$42,036,000

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

DEPARTMENT	2024	2025	2026	2027	2028	TOTAL
CITY MANAGER'S OFFICE	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
FINANCE OFFICE	\$17,000	\$1,000	\$1,000	\$1,000	\$1,000	\$21,000
INFORMATION SERVICES	\$188,759	\$37,000	\$237,000	\$43,000	\$38,000	\$543,759
COMMUNITY DEVELOPMENT	\$150,000	\$41,000	\$0	\$1,000	\$0	\$192,000
HUMAN RESOURCES	\$0	\$1,000	\$0	\$1,000	\$1,000	\$3,000
POLICE DEPARTMENT	\$334,240	\$277,520	\$289,520	\$223,000	\$195,500	\$1,319,780
FIRE DEPARTMENT	\$524,185	\$1,227,285	\$381,185	\$322,185	\$319,185	\$2,774,025
CIVIL DEFENSE	\$0	\$0	\$0	\$0	\$0	\$0
ENGINEERING AND INSPECTION	\$2,000	\$1,000	\$16,000	\$1,000	\$1,000	\$21,000
STREET DIVISION	\$1,332,380	\$1,343,000	\$1,448,000	\$895,000	\$9,978,000	\$14,996,380
CITY HALL	\$246,797	\$141,000	\$256,000	\$256,000	\$106,000	\$1,005,797
TRAFFIC CONTROL	\$45,000	\$75,000	\$60,000	\$45,000	\$245,000	\$470,000
CHAN GURNEY AIRPORT	\$183,264	\$1,651,000	\$261,000	\$810,000	\$693,000	\$3,598,264
SENIOR CITIZENS CENTER	\$5,300	\$24,800	\$304,300	\$19,800	\$1,204,300	\$1,558,500
COMMUNITY LIBRARY	\$106,400	\$120,200	\$131,801	\$12,065,000	\$65,000	\$12,488,401
PARKS AND RECREATION	\$952,642	\$416,000	\$866,000	\$636,000	\$2,636,500	\$5,507,142
MEMORIAL POOL	\$1,013,132	\$938,132	\$1,028,132	\$998,132	\$1,048,132	\$5,025,660
MARNE CREEK	\$70,000	\$170,000	\$3,495,000	\$1,070,000	\$1,130,000	\$5,935,000
BRIDGE AND STREET CONSTRUCTION	\$911,107	\$3,120,000	\$970,000	\$110,000	\$670,000	\$5,781,107
911 / DISPATCH	\$202,021	\$4,000	\$4,000	\$4,000	\$4,000	\$218,021
WATER UTILITY	\$6,527,198	\$7,182,958	\$4,004,958	\$2,509,958	\$4,514,958	\$24,740,030
WASTEWATER UTILITY	\$27,075,625	\$26,104,368	\$7,010,368	\$835,368	\$3,493,368	\$64,519,097
CEMETERY	\$36,500	\$36,500	\$36,500	\$26,500	\$126,500	\$262,500
SOLID WASTE COLLECTION AND DISPOSAL	\$119,663	\$687,663	\$190,663	\$672,663	\$657,663	\$2,328,315
JOINT POWERS FUND	\$668,976	\$578,270	\$715,260	\$753,477	\$357,000	\$3,072,983
FOX RUN GOLF COURSE	\$62,843	\$60,000	\$120,000	\$120,000	\$120,000	\$482,843
HIGH SCHOOL/ACTIVITIES CENTER	\$1,156,851	\$460,121	\$980,268	\$568,542	\$625,419	\$3,791,201
SPECIAL CAPITAL IMPROVEMENT TAX	\$11,992,925	\$8,047,603	\$10,202,687	\$11,547,028	\$9,993,475	\$51,783,718
SPECIAL ASSESSMENT PROJECTS	\$0	\$100,000	\$0	\$0	\$1,374,000	\$1,474,000
CENTRAL GARAGE	\$44,000	\$92,000	\$372,000	\$232,000	\$2,437,000	\$3,177,000
TOTAL	\$53,969,808	\$52,939,420	\$33,382,642	\$34,767,653	\$42,036,000	\$217,095,523

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