

2026

A publication of South Dakota Counties
South Dakota Association of County Commissioners
South Dakota Association of County Officials

THE GREEN BOOK

A book of county facts, 2nd Edition

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Introduction

South Dakota counties play a critical role in our state's prosperity, performing vital functions on behalf of the state. From road maintenance to protecting the state's most vulnerable residents, county governments strive to provide a vast array of services in the most efficient and cost-effective manner possible.

Long range, strategic thinking is essential to successfully carry out the county mission, with data playing an important role. To this end, South Dakota Counties, is pleased to present the 2nd Edition of *The Green Book, A Book of County Facts*.

This fact book provides useful information on county government structure, county demographics, finances, and economic well being. If you would like additional copies, please call 605-224-4554 or email kris@sdcountycommissioners.org.

Kris Jacobsen, Executive Director
South Dakota Association of County Commissioners
South Dakota Association of County Officials



How To Use This Book

The Green Book is organized into color-coded sections, each with data on a variety of measures:

- *South Dakota's Counties* (orange) details county administration type, board size and other assorted information.
- *Population* (blue) shows ten-year population change, the size of various age cohorts, and veteran populations.
- *Finances* (red) includes information on county revenues and expenditures.

Most measures have information on two pages; the first page includes a color-coded map that organizes counties into four groups (quartiles) based on their ranking. Generally, the counties that fall into the lowest quartile are shown with the lightest color and those in the highest quartile with the darkest. The key below the map shows the ranges for each quartile. For those unfamiliar with county locations, a map can be found on page 2.

The second page displays a table of detailed information for each county. The statewide average and median are shown below the map on the first page.

The map on page 6 shows the change in populations from 2010 to 2020, with positive increases shaded in blue and negative shaded in red. The largest positive changes are shown in the darkest blue and largest negative changes in the darkest red.

Disclaimer: Every effort has been made to ensure the accuracy, completeness, and reliability of the information contained in this publication. Revenue and expenditure information is obtained from the South Dakota Department of Legislative Audit utilizing unaudited County Annual Reports. Because counties may vary in how they categorize certain expenditures, users should exercise caution when comparing spending across categories or between counties. Although the information is based on the best available sources at the time of preparation, errors or omissions may occur, and data may change over time. The association, its employees, or its members assume no responsibility or liability for any inaccuracies, omissions, or consequences arising from the use of this information. Users are encouraged to verify data independently as needed.



County Government in Brief

The boundaries of South Dakota's 66 counties, which were drawn by the legislature, are specified in state law. County boundary lines generally run north to south and east to west or follow major geographic features.

Counties are governed by a county board of commissioners who are elected to four-year terms. Each organized county shall have a board of commissioners consisting of not less than three nor more than seven members, each of whom shall be elected at a general election only and whose term of office shall be four years commencing on the first Tuesday of January following election. Any commissioner who represents an even-numbered district shall run for election at the general election at which the President is elected; any commissioner who represents an odd-numbered or unnumbered district shall run for election at the general election at which the Governor is elected.

County constitutional officers are elected to four-year terms in the fall partisan general election. These include the auditor, treasurer, register of deeds, states attorney, sheriff and coroner.

Counties provide a variety of services, many of which are state mandated. They oversee elections, are the collector of property taxes, maintain property records, enforce the state's criminal laws and incarcerate many violators of those laws. They also maintain county roads and administer human service programs.

South Dakota's Counties

County Types

South Dakota's counties are highly diverse in their characteristics and the ways they serve their communities. Population sizes vary widely, from small, rural counties with limited staff and resources to larger, more urban counties with broader service demands. This shapes everything from budgeting to service delivery. Geographic differences, local priorities, and community expectations also contribute to differing organizational structures and operational approaches. As a result, no two counties function exactly alike, reflecting the specific needs of their residents. This uniqueness strengthens South Dakota as a whole, creating a system where local solutions, community identity, and responsive governance help make the state a great place for its residents to live and thrive.

Counties Districted or At-Large



County Boards

County commission board sizes are set by state law, consisting of not less than three nor more than seven members. Some boards are smaller due to board policy or approval by voters in a referendum. County commissioners are elected by district in 50 counties while 16 counties elect at-large.

Board Size and Administration

County	Bd. Size	Dist./A.L	County	Bd. Size	Dist./A.L
Aurora	5	Districted	Hyde	5	Districted
Beadle	5	Districted	Jackson	5	Districted
Bennett	5	At-Large	Jerauld	5	Districted
Bon Homme	5	Districted	Jones	3	At-Large
Brookings	5	At-Large	Kingsbury	5	Districted
Brown	5	At-Large	Lake	5	At-Large
Brule	5	Districted	Lawrence	5	At-Large
Buffalo	3	Districted	Lincoln	5	Districted
Butte	5	Districted	Lyman	5	At-Large
Campbell	5	Districted	Marshall	5	Districted
Charles Mix	3	Districted	McCook	5	Districted
Clark	5	Districted	McPherson	5	Districted
Clay	5	At-Large	Meade	5	Districted
Codington	5	Districted	Mellette	3	Districted
Corson	5	Districted	Miner	5	At-Large
Custer	5	At-Large	Minnehaha	5	At-Large
Davison	5	Districted	Moody	5	Districted
Day	5	Districted	Oglala Lakota	5	Districted
Deuel	5	Districted	Pennington	5	Districted
Dewey	5	Districted	Perkins	5	Districted
Douglas	5	Districted	Potter	5	Districted
Edmunds	5	Districted	Roberts	5	Districted
Fall River	5	At-Large	Sanborn	5	Districted
Faulk	5	At-Large	Spink	5	Districted
Grant	5	Districted	Stanley	5	Districted
Gregory	5	Districted	Sully	5	Districted
Haakon	5	Districted	Todd	5	Districted
Hamlin	5	Districted	Tripp	5	Districted
Hand	5	Districted	Turner	5	Districted
Hanson	5	Districted	Union	5	Districted
Harding	5	Districted	Walworth	5	Districted
Hughes	5	At-Large	Yankton	5	At-Large
Hutchinson	5	Districted	Ziebach	5	At-Large

Statewide Measures

County Commissioners

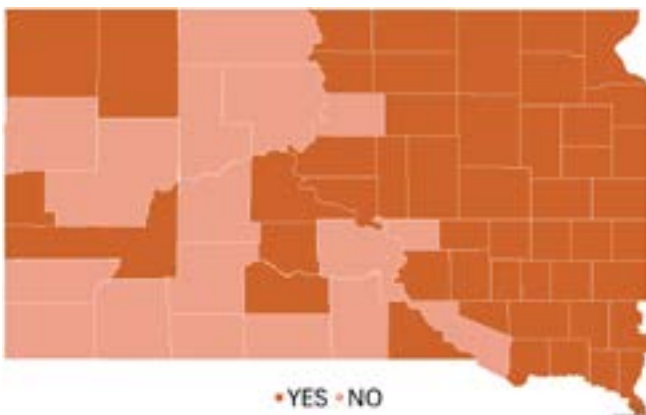
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South Dakota's Counties

SD License Plate Numbers



Counties With Zoning Ordinances



Assorted County Facts

<u>County</u>	<u>County Seat</u>	<u>Year Organized</u>	<u>Size (Sq. Miles)</u>
Aurora	Plankinton	1881	708.4
Beadle	Huron	1879	1,258.7
Bennett	Martin	1909	1,184.7
Bon Homme	Tyndall	1862	563.7
Brookings	Brookings	1892	792.2
Brown	Aberdeen	1879	1,713.0
Brule	Chamberlain	1875	817.2
Buffalo	Gann Valley	1873	471.4
Butte	Belle Fourche	1883	2,249.9
Campbell	Mound City	1873	733.7
Charles Mix	Lake Andes	1862	1,097.5
Clark	Clark	1873	957.6
Clay	Vermillion	1862	412.2
Codington	Watertown	1877	688.5
Corson	McIntosh	1909	2,469.7
Custer	Custer	1875	1,557.0
Davison	Mitchell	1873	435.4
Day	Webster	1879	1,027.9
Deuel	Clear Lake	1862	622.7
Dewey	Timber Lake	1873	2,302.5
Douglas	Armour	1873	431.8
Edmunds	Ipswich	1873	1,126.0
Fall River	Hot Springs	1883	1,739.9
Faulk	Faulkton	1873	981.8
Grant	Milbank	1873	681.5
Gregory	Burke	1862	1,015.0
Haakon	Philip	1914	1,810.5
Hamlin	Hayti	1873	507.2
Hand	Miller	1873	1,436.6
Hanson	Alexandria	1873	434.5
Harding	Buffalo	1909	2,671.4
Hughes	Pierre	1880	741.6
Hutchinson	Olivet	1862	812.9
Hyde	Highmore	1873	860.5
Jackson	Kadoka	1914	1,863.9
Jerauld	Wessington Springs	1883	526.2
Jones	Murdo	1916	969.7
Kingsbury	DeSmet	1873	832.2
Lake	Madison	1873	563.3
Lawrence	Deadwood	1875	800.0
Lincoln	Canton	1867	577.3
Lyman	Kennebec	1873	1,641.9
Marshall	Britton	1885	838.1
McCook	Salem	1873	574.2
McPherson	Leola	1873	1,136.6
Meade	Sturgis	1889	3,471.0
Mellette	White River	1909	1,307.3
Miner	Howard	1873	570.3
Minnehaha	Sioux Falls	1862	807.2
Moody	Flandreau	1873	519.4
Oglala Lakota	Hot Springs	1875	2,093.9
Pennington	Rapid City	1875	2,776.6
Perkins	Bison	1909	2,870.5
Potter	Gettysburg	1875	861.1
Roberts	Sisseton	1883	1,101.0
Sanborn	Woonsocket	1883	569.3
Spink	Redfield	1873	1,503.9
Stanley	Fort Pierre	1873	1,444.4
Sully	Onida	1873	1,006.8
Todd	Mission	1909	1,388.6
Tripp	Winner	1873	1,612.4
Turner	Parker	1871	617.1
Union	Elk Point	1862	460.5
Walworth	Selby	1873	708.6
Yankton	Yankton	1862	521.2
Ziebach	Dupree	1911	1,961.3



There are many angles from which one can analyze county population. The most basic is whether it is growing or declining. Understanding county demography can help policymakers gauge a region's potential for growth and the degree to which current and future service demands are placed on county government.

Over the past decade, the fastest-growing counties tended to be more urban and have a younger population. Compared to slower-growing counties, a larger portion of their population is of working age. After years of minimal growth and at times decline, some rural counties are again adding residents due almost entirely to migration from other counties and from other states.

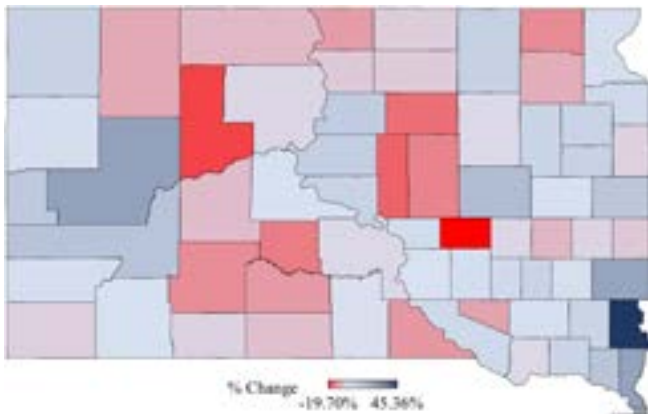
Population Change

Both internal and external factors affect changes in population. Internally, the number of births, the number of deaths, and the number of people moving out of the county play a large role. Externally, population is affected by the number of people moving into the county from other places.

Population change can have both economic and service implications. A growing population spurs local businesses and demand for public services. A shrinking population can mean less economic activity and a smaller tax base.

Lincoln County had the largest increase at 45.63%, while Jerauld County saw the largest decrease at -19.70%.

Population Change, 2010 - 2020



Statewide Measures

Total Change: 72,487 = 8.90%

Average: 0.76%

Median: 0.16%

2010 SD Total Population: 814,180

2020 SD Total Population: 886,667

Population Change, 2010 - 2020

County	Population 2010	Population 2020	% Change
Aurora	2,710	2,747	1.37%
Beadle	17,398	19,149	10.06%
Bennett	3,431	3,381	-1.46%
Bon Homme	7,070	7,003	-0.95%
Brookings	31,965	34,375	7.54%
Brown	36,531	38,301	4.85%
Brule	5,255	5,247	-0.15%
Buffalo	1,912	1,948	1.88%
Butte	10,110	10,243	1.32%
Campbell	1,466	1,377	-6.07%
Charles Mix	9,129	9,373	2.67%
Clark	3,691	3,837	3.96%
Clay	13,864	14,967	7.96%
Codington	27,227	28,325	4.03%
Corson	4,050	3,902	-3.65%
Custer	8,216	8,318	1.24%
Davison	19,504	19,956	2.32%
Day	5,710	5,449	-4.57%
Deuel	4,364	4,295	-1.58%
Dewey	5,301	5,239	-1.17%
Douglas	3,002	2,835	-5.56%
Edmunds	4,071	3,986	-2.09%
Fall River	7,094	6,973	-1.71%
Faulk	2,364	2,125	-10.11%
Grant	7,356	7,556	2.72%
Gregory	4,271	3,994	-6.49%
Haakon	1,937	1,872	-3.36%
Hamlin	5,903	6,164	4.42%
Hand	3,431	3,145	-8.34%
Hanson	3,331	3,461	3.90%
Harding	1,255	1,311	4.46%
Hughes	17,022	17,765	4.36%
Hutchinson	7,343	7,427	1.14%
Hyde	1,420	1,262	-11.13%
Jackson	3,031	2,806	-7.42%
Jerauld	2,071	1,663	-19.70%
Jones	1,006	917	-8.85%
Kingsbury	5,148	5,187	0.76%
Lake	11,200	11,059	-1.26%
Lawrence	24,097	25,768	6.93%
Lincoln	44,828	65,161	45.36%
Lyman	3,755	3,718	-0.99%
Marshall	5,618	5,682	-7.52%
McCook	2,459	2,411	1.14%
McPherson	4,656	4,306	-1.95%
Meade	25,434	29,852	17.37%
Mellette	2,048	1,918	-6.35%
Miner	2,389	2,298	-3.81%
Minnehaha	169,468	197,214	16.37%
Moody	6,486	6,336	-2.31%
Oglala Lakota	13,586	13,672	0.63%
Pennington	100,948	109,222	8.20%
Perkins	2,982	2,835	-4.93%
Potter	2,329	2,472	6.14%
Roberts	10,149	10,280	1.29%
Sanborn	2,355	2,330	-1.06%
Spink	6,415	6,361	-0.84%
Stanley	2,966	2,980	0.47%
Sully	1,373	1,446	5.32%
Todd	9,612	9,319	-3.05%
Tripp	5,644	5,624	-0.35%
Turner	8,347	8,673	3.91%
Union	14,399	16,811	16.75%
Walworth	5,438	5,315	-2.26%
Yankton	22,438	23,310	3.89%
Ziebach	2,801	2,413	-13.85%

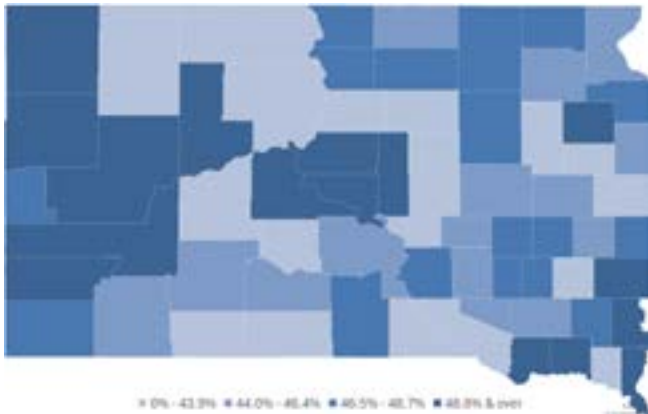
Working-Age Population

Counties with larger working-age populations tend to have higher average incomes. More wage earners and increased housing demand can lead to additional property development. This allows the property tax to be spread across a broader base, but can also increase the demand for infrastructure and other county services.

In 2020, about 48.7% of South Dakota residents were 25 to 64 years of age. This is down 1.8% percentage points from 2010 (50.5%).

The proportion of the working-age population increased in nine counties, declined in fifty-six counties, and remained unchanged in Todd County.

Percentage of Population 25 - 64, 2020



Statewide Measures

2010 SD Working-Age Population: 411,331

2020 SD Working-Age Population: 431,763

Average: 46.4%

Median: 46.4%

Percentage of Population 25 to 64, 2020

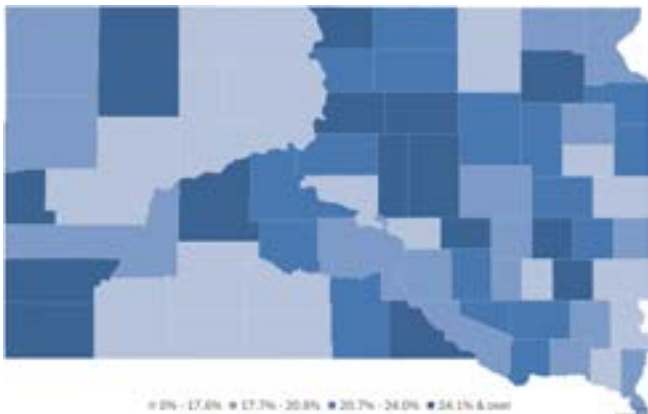
County	% in 2010	% in 2020	% Change
Aurora	50.8	45.9	-4.9
Beadle	50.3	46.0	-4.3
Bennett	41.6	40.2	-1.4
Bon Homme	53.5	52.3	-1.2
Brookings	41.6	41.2	-0.4
Brown	49.4	48.7	-0.7
Brule	46.3	48.1	1.8
Buffalo	43.5	42.7	-0.8
Butte	52.1	48.8	-3.3
Campbell	49.8	47.7	-2.1
Charles Mix	45.9	43.0	-2.9
Clark	48.5	42.5	-6.0
Clay	39.5	36.8	-2.7
Codington	51.3	49.3	-2.0
Corson	43.6	42.3	-1.3
Custer	56.4	49.8	-6.6
Davison	48.9	47.3	-1.6
Day	49.0	44.8	-4.2
Deuel	50.4	46.1	-4.3
Dewey	46.3	43.5	-2.8
Douglas	47.0	44.5	-2.5
Edmunds	47.4	48.4	1.0
Fall River	51.7	46.7	-5.0
Faulk	49.4	43.1	-6.3
Grant	52.6	46.5	-6.1
Gregory	49.0	43.4	-5.6
Haakon	52.3	43.9	-8.4
Hamlin	45.1	43.9	-1.2
Hand	49.3	43.5	-5.8
Hanson	48.1	47.3	-0.8
Harding	53.4	54.7	1.3
Hughes	54.8	51.7	-3.1
Hutchinson	45.4	45.5	0.1
Hyde	45.6	49.5	3.9
Jackson	43.6	46.2	2.6
Jerauld	47.7	46.0	-1.7
Jones	48.4	41.2	-7.2
Kingsbury	51.1	45.2	-5.9
Lake	47.7	46.1	-1.6
Lawrence	48.9	47.3	-1.6
Lincoln	54.4	51.1	-3.3
Lyman	47.4	44.5	-2.9
Marshall	50.3	46.9	-3.4
McCook	42.9	41.2	-1.7
McPherson	48.3	44.6	-3.7
Meade	52.6	51.5	-1.1
Mellette	45.4	45.5	0.1
Miner	51.1	47.0	-4.1
Minnehaha	53.7	52.5	-1.2
Moody	52.0	46.7	-5.3
Oglala Lakota	52.3	44.7	-7.6
Pennington	50.5	49.8	-0.7
Perkins	47.2	43.8	-3.4
Potter	46.5	43.5	-3.0
Roberts	48.0	44.1	-3.9
Sanborn	40.6	46.8	6.2
Spink	48.4	47.9	-0.5
Stanley	56.1	50.0	-6.1
Sully	54.5	50.7	-3.8
Todd	42.6	42.6	0.0
Tripp	50.6	48.5	-2.1
Turner	50.6	48.1	-2.5
Union	53.8	50.1	-3.7
Walworth	50.3	48.3	-2.0
Yankton	53.2	49.3	-3.9
Ziebach	43.6	51.5	7.9

Senior Population

South Dakota, like the rest of the nation, is experiencing the retirement of the baby boomers. Since 2010, South Dakota's 65-or-older population has increased by over 30,000. Statewide, their portion of the total population increased from 15.4% to 17.6%. As this group leaves the workforce, counties may struggle with workforce shortages. Additionally, as this large cohort ages, the demand for assisted living, nursing homes, and various social services will rise.

In 2020, seniors represented at least 20% of the population in 40 of the 66 counties.

Percentage of Population 65+, 2020



Statewide Measures

2010 SD Senior Population: 125,759

2020 SD Senior Population: 155,891

Average: 20.4%

Median: 20.6%

Percentage of Population 65+, 2020

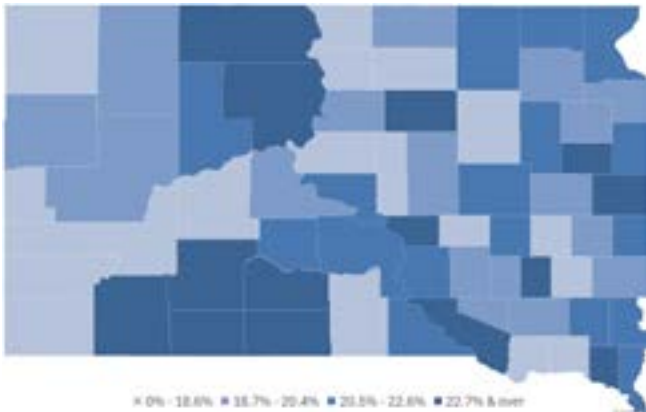
County	% in 2010	% in 2020	% Change
Aurora	18.3	20.9	2.6
Beadle	18.0	18.3	0.3
Bennett	14.9	15.3	0.4
Bon Homme	19.7	21.3	1.6
Brookings	10.2	13.3	3.1
Brown	16.6	17.6	1.0
Brule	17.1	20.3	3.2
Buffalo	4.7	9.3	4.6
Butte	15.6	19.7	4.1
Campbell	25.2	28.4	3.2
Charles Mix	17.5	18.5	1.0
Clark	21.7	23.4	1.7
Clay	10.4	12.2	1.8
Codington	14.7	19.0	4.3
Corson	11.4	12.9	1.5
Custer	20.1	32.5	12.4
Davison	16.5	20.3	3.8
Day	22.7	26.3	3.6
Deuel	19.6	21.9	2.3
Dewey	9.7	9.9	0.2
Douglas	23.9	23.4	-0.5
Edmunds	24.8	22.4	-2.4
Fall River	22.5	30.9	8.4
Faulk	21.1	24.4	3.3
Grant	18.7	23.1	4.4
Gregory	24.2	25.8	1.6
Haakon	25.0	28.4	3.4
Hamlin	18.0	14.2	-3.8
Hand	25.3	24.7	-0.6
Hanson	14.6	15.9	1.3
Harding	16.6	20.1	3.5
Hughes	13.5	17.6	4.1
Hutchinson	25.6	21.7	-3.9
Hyde	24.5	26.5	2.0
Jackson	9.8	12.5	2.7
Jerauld	28.7	29.1	0.4
Jones	17.8	21.7	3.9
Kingsbury	22.3	23.0	0.7
Lake	16.8	23.6	6.8
Lawrence	16.1	24.1	8.0
Lincoln	8.9	14.2	5.3
Lyman	14.2	18.0	3.8
Marshall	19.1	18.4	-0.7
McCook	27.6	30.8	3.2
McPherson	19.1	22.6	3.5
Meade	11.5	16.3	4.8
Mellette	13.6	15.2	1.6
Miner	24.1	25.2	1.1
Minnehaha	11.0	13.6	2.6
Moody	15.0	20.0	5.0
Oglala Lakota	13.0	7.1	-5.9
Pennington	22.1	19.6	-2.5
Perkins	26.5	26.1	-0.4
Potter	17.1	27.9	10.8
Roberts	19.0	20.6	1.6
Sanborn	5.4	20.0	14.6
Spink	20.4	23.9	3.5
Stanley	13.8	22.4	8.6
Sully	16.9	23.8	6.9
Todd	5.2	7.8	2.6
Tripp	20.7	24.0	3.3
Turner	19.3	20.3	1.0
Union	14.3	18.9	4.6
Walworth	24.1	23.2	-0.9
Yankton	16.0	20.5	4.5
Ziebach	7.7	11.0	3.3

School-Age Population

South Dakota's school-aged population increased by just over 16,700 from 2010 to 2020. The population of 5 to 19 year olds represented 20.7% of the total in 2020. This is up just 0.3% from 2010.

33 counties saw a decline in their percentage of school-age population, while another 32 counties saw an increase. Todd County's remained steady at 32.1%. Oglala Lakota County had the largest increase, at 10%, while Sanborn county saw the largest decrease at -10%.

Percentage of Population 5-19, 2020



Statewide Measures

2010 SD School-Age Population: 166,457

2020 SD School-Age Population: 183,157

Average: 20.8%

Median: 20.4%

Percentage of Population 5-19, 2020

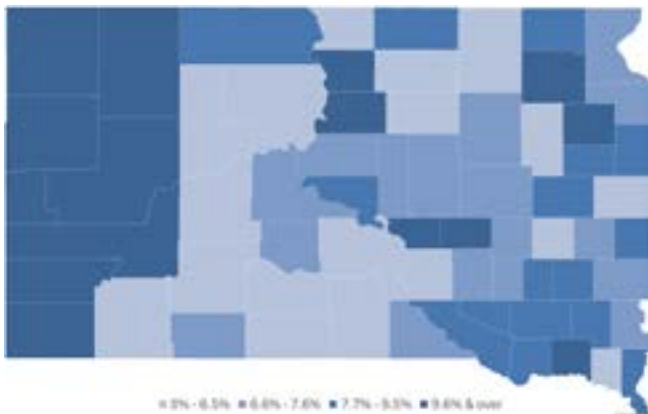
County	% in 2010	% in 2020	% Change
Aurora	20.9	20.1	-0.8
Beadle	18.6	22.3	3.7
Bennett	25.2	27.2	2.0
Bon Homme	16.1	14.6	-1.5
Brookings	21.8	23.1	1.3
Brown	19.7	20.6	0.9
Brule	25.5	21.2	-4.3
Buffalo	31.9	28.5	-3.4
Butte	20.7	20.0	-0.7
Campbell	19.1	16.3	-2.8
Charles Mix	23.5	24.6	1.1
Clark	19.9	22.3	2.4
Clay	24.7	26.0	1.3
Codington	20.9	20.4	-0.5
Corson	29.7	28.8	-0.9
Custer	15.4	11.0	-4.4
Davison	20.5	19.8	-0.7
Day	17.3	20.3	3.0
Deuel	20.0	21.7	1.7
Dewey	29.5	29.6	0.1
Douglas	19.1	20.1	1.0
Edmunds	18.4	16.2	-2.2
Fall River	16.3	14.6	-1.7
Faulk	18.7	22.7	4.0
Grant	19.4	18.9	-0.5
Gregory	17.5	21.0	3.5
Haakon	14.3	18.1	3.8
Hamlin	23.5	25.9	2.4
Hand	18.0	19.3	1.3
Hanson	25.0	24.7	-0.3
Harding	22.9	17.3	-5.6
Hughes	21.1	20.5	-0.6
Hutchinson	20.2	20.0	-0.2
Hyde	19.5	13.9	-5.6
Jackson	32.3	27.1	-5.2
Jerauld	13.4	17.9	4.5
Jones	20.2	21.0	0.8
Kingsbury	16.5	20.4	3.9
Lake	21.2	19.0	-2.2
Lawrence	19.8	17.2	-2.6
Lincoln	21.7	22.6	0.9
Lyman	24.7	21.6	-3.1
Marshall	20.5	22.1	1.6
McCook	22.0	16.3	-5.7
McPherson	20.9	19.9	-1.0
Meade	20.8	18.8	-2.0
Mellette	25.8	26.0	0.2
Miner	17.9	18.4	0.5
Minnehaha	20.2	20.4	0.2
Moody	21.7	22.2	0.5
Oglala Lakota	20.1	30.1	10.0
Pennington	17.9	18.6	0.7
Perkins	17.7	18.9	1.2
Potter	22.9	19.3	-3.6
Roberts	20.3	22.6	2.3
Sanborn	31.9	21.9	-10.0
Spink	20.5	17.5	-3.0
Stanley	18.8	19.8	1.0
Sully	19.2	15.6	-3.6
Todd	32.1	32.1	0.0
Tripp	19.5	17.9	-1.6
Turner	20.2	21.5	1.3
Union	21.1	20.9	-0.2
Walworth	15.5	17.3	1.8
Yankton	19.5	18.2	-1.3
Ziebach	29.6	21.1	-8.5

Veteran Population

South Dakota's counties employ veteran service officers to assist veterans in navigating the complicated network of state and federal benefits. Statewide, veterans comprised an estimated 6.4% of the 18-or-older population in 2020, down from 8.7% in 2010.

The size of the veteran population varies greatly by county, from 4.3% in Haakon County to 15.7% in Custer County. A majority of the counties that fall in the highest quartile are located near Ellsworth Airforce Base.

Veteran Percentage of 18+ Population, 2020



Statewide Measures

2010 SD Veteran Population: 70,782

2020 SD Veteran Population: 56,666

Average: 8.0%

Median: 7.6%

Veteran Percentage of 18+ Population, 2020

County	% in 2010	% in 2020	% Change
Aurora	12.4	7.5	-4.9
Beadle	12.1	6.6	-5.5
Bennett	11.4	6.9	-4.5
Bon Homme	11.8	8.9	-2.9
Brookings	7.3	5.5	-1.8
Brown	10.3	5.9	-4.4
Brule	13.5	5.2	-8.3
Buffalo	10.2	10	-0.2
Butte	15.4	11.2	-4.2
Campbell	11.8	5.4	-6.4
Charles Mix	11.4	7.8	-3.6
Clark	12.2	5.7	-6.5
Clay	7.9	6.1	-1.8
Codington	11.8	10.4	-1.4
Corson	12.4	9.3	-3.1
Custer	21.4	15.7	-5.7
Davison	11.7	7.2	-4.5
Day	15.8	12	-3.8
Deuel	14.3	8.5	-5.8
Dewey	8.8	6.2	-2.6
Douglas	12.5	8.8	-3.7
Edmunds	12.7	6.5	-6.2
Fall River	27.5	15.1	-12.4
Faulk	9.2	5.3	-3.9
Grant	10.7	7.6	-3.1
Gregory	13.6	6.6	-7.0
Haakon	12.8	4.3	-8.5
Hamlin	11.4	8.2	-3.2
Hand	11.3	7.6	-3.7
Hanson	13.9	9.5	-4.4
Harding	7.5	10	2.5
Hughes	10.4	7.8	-2.6
Hutchinson	11.8	7.7	-4.1
Hyde	12.4	6.6	-5.8
Jackson	8	5.9	-2.1
Jerauld	12.6	10.4	-2.2
Jones	12.5	6.6	-5.9
Kingsbury	12.2	8.1	-4.1
Lake	11.4	7	-4.4
Lawrence	13.4	10.5	-2.9
Lincoln	9.2	6.8	-2.4
Lyman	14	4.9	-9.1
Marshall	13	8.4	-4.6
McCook	10.6	9.4	-1.2
McPherson	13.8	8.9	-4.9
Meade	18.7	13.6	-5.1
Mellette	6.9	6.1	-0.8
Miner	13	5.6	-7.4
Minnehaha	10.2	7.2	-3.0
Moody	13.7	8.8	-4.9
Oglala Lakota	16	4.8	-11.2
Pennington	10.4	12.2	1.8
Perkins	14.2	11.9	-2.3
Potter	13.6	10.5	-3.1
Roberts	15.1	7.1	-8.0
Sanborn	8	7.4	-0.6
Spink	10.1	7.6	-2.5
Stanley	8.8	7.1	-1.7
Sully	9.6	7.4	-2.2
Todd	10.1	4.6	-5.5
Tripp	11.6	4.9	-6.7
Turner	12.6	8.5	-4.1
Union	13.7	8.8	-4.9
Walworth	14.5	10.1	-4.4
Yankton	10.1	10.2	0.1
Ziebach	9.4	4.8	-4.6



Counties provide many services, from maintaining roads and infrastructure, public safety, assisting veterans and the elderly, to public health and welfare. Understanding where counties spend their dollars and how they pay for public services is an essential part of a public official's job.

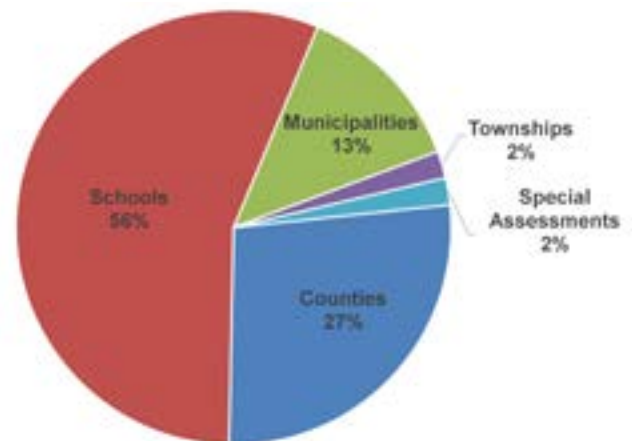
According to the most recent state figures available, total spending by county governments averaged \$1,483.43 per capita in 2024. Counties with relatively small populations and significant fixed costs often have higher per capita costs.

Counties have limited sources of revenue to fund the services they provide. Property taxes are the largest revenue source, typically accounting for about 50% of revenues, but that too differs from county to county.

Although counties are responsible for the collection of property taxes for all local governments, it is important to note that statewide, only 27% of property tax collected stays with the county to fund its operations.

Note: Spending figures are self reported using South Dakota Legislative Audit accounts. It should be noted that counties can differ on how spending is categorized. Users should be cautious when comparing spending categories.

2024 Property Tax Distribution Breakdown

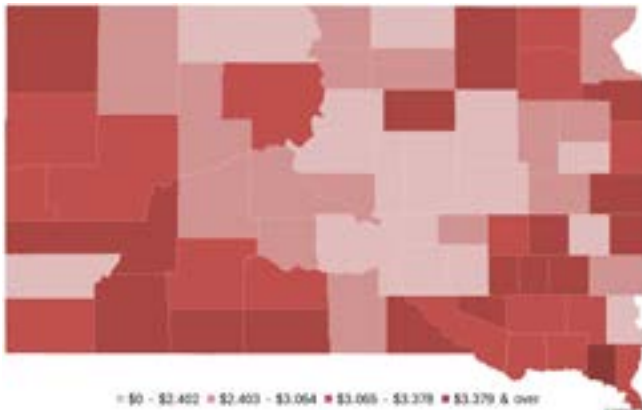


Property Tax Rates

Property tax rates vary widely by county. The tax rate is a ratio of the county levy to the value of all taxable property in the county, excluding the value in tax incremental finance (TIF) districts. These rates include the county general, road and bridge, courthouse, ag building, snow, and bond levies.

In 2024, the county property tax rate averaged \$3.005 per \$1,000 of taxable property value, down from \$3.0755 in 2020. Large fluctuations should be reviewed on a case-by-case basis, and may be caused by a variety of reasons, including retirement of a bond, end of an opt-out, or increase in the value of taxable property in the county among others.

County Property Tax Rates, 2024



Statewide Measures

Average: \$3.005

Median: \$3.064

Average: 0.03%
Change 2020-2024

Median: -0.21%
Change 2020-2024

County Property Tax Rates, 2024

County	2020	2024	% Change
Aurora	1.932	1.937	0.26%
Beadle	2.332	2.375	1.84%
Bennett	7.967	5.779	-27.46%
Bon Homme	3.083	3.085	0.06%
Brookings	4.196	4.004	-4.58%
Brown	3.594	3.588	-0.17%
Brule	2.223	2.313	4.05%
Buffalo	2.096	1.372	-34.54%
Butte	4.326	3.229	-25.36%
Campbell	1.950	2.536	30.05%
Charles Mix	3.197	3.112	-2.66%
Clark	3.103	2.963	-4.51%
Clay	4.315	6.318	46.41%
Codington	3.114	2.666	-14.39%
Corson	2.034	1.974	-2.95%
Custer	3.209	2.107	-34.34%
Davison	4.002	3.520	-12.05%
Day	3.202	3.194	-0.25%
Deuel	3.075	3.197	3.97%
Dewey	3.251	2.872	-6.40%
Douglas	3.865	3.959	2.43%
Edmunds	2.238	2.456	9.74%
Fall River	4.170	3.155	-24.33%
Faulk	3.446	4.227	22.66%
Grant	4.132	4.130	-0.05%
Gregory	3.796	3.697	-2.61%
Haakon	2.354	2.514	6.80%
Hamlin	2.149	2.071	-3.63%
Hand	1.461	1.496	2.40%
Hanson	2.807	3.473	23.73%
Harding	3.868	3.839	-0.75%
Hughes	3.087	2.661	-13.80%
Hutchinson	2.226	3.235	45.33%
Hyde	1.715	1.861	8.51%
Jackson	2.901	3.332	14.86%
Jerauld	2.373	2.402	1.22%
Jones	2.302	2.574	11.82%
Kingsbury	1.575	2.489	58.03%
Lake	2.658	2.270	-14.60%
Lawrence	4.000	3.096	-22.60%
Lincoln	2.128	1.946	-8.55%
Lyman	1.703	1.640	-3.70%
Marshall	3.265	3.270	0.15%
McCook	3.433	3.378	-1.60%
McPherson	1.849	2.021	9.30%
Meade	4.047	3.168	-21.72%
Mellette	3.266	3.361	2.91%
Miner	3.739	3.949	5.62%
Minnehaha	3.379	3.036	-10.15%
Moody	3.290	3.492	6.14%
Oglala Lakota	5.271	5.009	-4.96%
Pennington	4.777	3.714	-22.25%
Perkins	2.249	2.497	11.03%
Potter	2.022	2.200	8.80%
Roberts	3.448	2.924	-15.20%
Sanborn	3.387	3.187	-5.90%
Spink	1.572	1.775	12.91%
Stanley	2.710	2.424	-10.55%
Sully	1.936	2.200	13.64%
Todd	3.563	3.713	4.21%
Tripp	3.093	2.995	-3.17%
Turner	3.526	3.210	-8.96%
Union	3.402	3.245	-4.61%
Walworth	2.645	2.862	9.60%
Yankton	3.413	3.191	-6.50%
Ziebach	2.546	2.635	3.57%

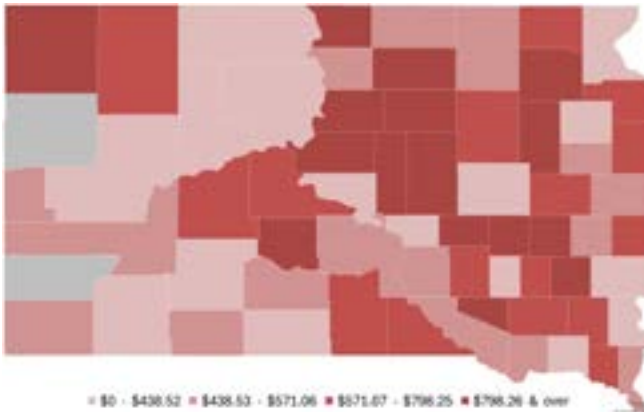
Property Tax Revenue

Property taxes are the largest revenue source for counties. In 2024, it accounted for 50.40% of total county revenues statewide. Counties collected a total of \$410,281,094.75 in property taxes in 2024. These figures include current and delinquent property taxes, penalties and interest, as well as tax deed revenue.

Other major county revenue sources include:

Motor Vehicle Licensing:	10.43%
State Grants:	5.75%
Investment Earnings:	4.61%
Prisoner Care:	3.80%
Federal Grants:	3.73%
Wheel Taxes:	2.69%

Property Tax Revenue Per Capita, 2024



County Property Tax Revenue, 2024

County	Property Tax \$	\$ Per Capita	% of Revenues
Aurora	\$1,744,076.27	\$634.90	31.33%
Beadle	\$6,493,298.42	\$339.09	48.48%
Bennett	\$1,740,826.29	\$514.89	46.11%
Bon Homme	\$3,926,806.06	\$560.73	56.56%
Brookings	\$15,499,965.65	\$450.91	59.87%
Brown	\$18,141,879.41	\$473.67	55.19%
Brule	\$2,752,106.80	\$524.51	53.46%
Buffalo	\$430,935.05	\$221.22	46.15%
Butte	No Data	No Data	No Data
Campbell	\$1,880,407.18	\$1,365.58	52.90%
Charles Mix	\$5,089,093.59	\$542.95	54.40%
Clark	\$4,675,613.22	\$1,218.56	40.93%
Clay	\$9,433,339.31	\$630.28	58.66%
Codington	\$9,799,665.34	\$345.97	49.50%
Corson	\$1,415,466.76	\$362.75	37.79%
Custer	No Data	No Data	No Data
Davison	\$8,669,344.63	\$434.42	51.02%
Day	\$4,827,469.99	\$885.94	54.37%
Deuel	\$3,377,466.08	\$786.37	49.29%
Dewey	\$1,224,164.85	\$233.66	38.07%
Douglas	\$2,700,405.64	\$952.52	58.87%
Edmunds	\$3,486,129.65	\$874.59	54.01%
Fall River	\$3,846,589.57	\$551.64	45.68%
Faulk	\$4,422,962.84	\$2,081.39	61.63%
Grant	\$5,466,801.29	\$723.50	53.07%
Gregory	\$3,071,914.23	\$769.13	50.87%
Haakon	\$1,429,536.61	\$763.64	41.38%
Hamlin	\$2,935,929.91	\$476.30	46.98%
Hand	\$2,547,833.87	\$810.12	48.23%
Hanson	\$2,691,768.02	\$777.74	52.78%
Harding	\$1,763,373.40	\$1,345.06	34.07%
Hughes	\$6,185,750.95	\$348.20	37.55%
Hutchinson	\$4,879,084.81	\$656.94	57.85%
Hyde	\$1,594,984.11	\$1,263.85	50.08%
Jackson	\$1,100,707.55	\$392.27	38.80%
Jerauld	\$1,979,506.44	\$1,190.32	51.20%
Jones	\$905,181.75	\$987.11	45.37%
Kingsbury	\$3,862,433.31	\$744.64	53.28%
Lake	\$4,894,852.67	\$442.61	54.15%
Lawrence	\$13,767,088.11	\$534.27	56.31%
Lincoln	\$20,921,001.55	\$321.07	51.49%
Lyman	\$1,854,624.66	\$498.82	31.25%
Marshall	\$4,026,905.06	\$708.71	59.63%
McCook	\$4,147,281.07	\$1,720.15	49.46%
McPherson	\$1,922,434.26	\$446.45	47.94%
Meade	\$11,800,149.46	\$395.29	55.79%
Mellette	\$916,529.67	\$477.86	45.91%
Miner	\$3,264,551.43	\$1,420.61	53.97%
Minnehaha	\$73,931,614.89	\$374.88	52.10%
Moody	\$4,145,879.22	\$654.34	51.09%
Oglala Lakota	\$345,495.40	\$25.27	21.88%
Pennington	\$57,516,690.77	\$526.60	47.11%
Perkins	\$2,093,833.99	\$738.57	31.53%
Potter	\$2,380,488.19	\$962.98	53.42%
Roberts	\$4,454,773.43	\$433.34	41.15%
Sanborn	\$2,374,742.45	\$1,019.20	56.48%
Spink	\$3,698,172.69	\$581.38	36.30%
Stanley	\$1,734,558.56	\$582.07	42.51%
Sully	\$2,789,571.60	\$1,929.16	55.51%
Todd	\$779,242.01	\$83.62	38.86%
Tripp	\$3,558,180.16	\$632.68	37.32%
Turner	\$5,647,217.37	\$651.13	57.64%
Union	\$8,753,012.31	\$520.67	60.94%
Walworth	\$2,563,870.16	\$482.38	50.28%
Yankton	\$9,091,401.00	\$390.02	53.37%
Ziebach	\$914,113.76	\$378.83	46.79%

Statewide Measures

Average: \$690.13 per capita	Median: \$571.06 per capita
Average: 48.53% of Total Revenues	Median: 50.58% of Total Revenues

Mandated Services

County governments in South Dakota operate under Dillon's Rule, meaning they have only those powers that are expressly granted by state law, necessarily implied, or essential to the declared objectives of the county.

Because of this, nearly all county spending is directly tied to state law, which is governed by the legislature. County expenditures are often grouped into three categories reflecting the legal basis for the spending:

1. Statutorily Required - Counties are mandated by state law to perform these functions and fund associated expenses, even if local officials have limited control over cost drivers. Examples include:

- Board of County Commissioners
- Elections
- Judicial System
- Auditor
- Treasurer
- Finance Officer
- State's Attorney
- Public Defender
- Court Appointed Attorney
- Abused & Neglected Child Defense
- Other Legal Services
- General Government Building
- Director of Equalization
- Register of Deeds
- Veterans' Service Officer
- Predatory Animal (GFP)
- Sheriff
- County Jail
- Coroner
- Juvenile Detention
- Other Law Enforcement
- Emergency and Disaster Services
- Highways, Roads and Bridges
- Support of Poor
- Domestic Abuse
- Mentally Ill
- Developmentally Disabled
- Mental Illness Board
- Weed and Pest Control
- Grasshopper and Pest Control
- Planning and Zoning
- Intergovernmental Expenditures
- Payments to Local Education Agencies

2. Statutorily Authorized - These are activities that counties may fund if they choose. Statutes give counties the authority, but not the obligation, to provide or support these services. Examples include:

- Self-Insurance Plan
- Information Technology
- Human Resources
- County-Wide Law Enforcement
- Fire Protection
- Flood Control
- Communication Center
- Other Protective and Emergency Services
- Solid Waste
- Airport
- Other Transportation
- Water System
- Other Public Works
- Public Welfare
- LIEAP
- Food Stamp Distribution
- County Nurse
- Health Services
- Ambulance
- Day Care Centers
- Care of Aged
- Drug Abuse
- Mental Health Centers
- Public Library
- Historical Museum
- County Monuments
- Historical Sites
- Memorial Day Expense
- Arts
- Recreational Programs
- Parks
- Exhibition Building O&M
- County Fair
- Senior Center
- County Extension
- Soil Conservation Districts
- Predator Control Districts
- Geological Survey
- Water Conservation Districts
- Drainage Commissions
- Urban and Rural Development
- Tourism, Industrial or Recreational Development

3. No Specific Authority - Includes expenditures for which state law provides no explicit mandate or clear authorization, but can be reasonably connected to an implied or general governmental power. Examples include Geographic Information System (GIS), WIC, etc.

Total County Expenditures by Authority 2020 - 2024

<u>Authority</u>	<u>Expenditures</u>	<u>% of Total</u>
2024		
Statutorily Required	\$669,543,029	79.30%
Statutorily Authorized	\$73,201,813	8.67%
No specific authority	\$4,838,466	0.57%
Debt Service	\$37,533,989	4.45%
Capital Outlay	\$59,238,544	7.02%
Total Expenditures	\$844,355,840	100.00%
2023		
Statutorily Required	\$655,974,870	82.49%
Statutorily Authorized	\$68,182,140	8.57%
No specific authority	\$5,263,551	0.66%
Debt Service	\$32,193,564	4.05%
Capital Outlay	\$33,566,224	4.22%
Total Expenditures	\$795,180,350	100.00%
2022		
Statutorily Required	\$591,150,434	79.48%
Statutorily Authorized	\$72,672,615	9.77%
No specific authority	\$6,028,908	0.81%
Debt Service	\$30,164,302	4.06%
Capital Outlay	\$43,754,402	5.88%
Total Expenditures	\$743,770,662	100.00%
2021		
Statutorily Required	\$555,336,687	81.09%
Statutorily Authorized	\$63,037,616	9.20%
No specific authority	\$4,051,872	0.59%
Debt Service	\$24,612,950	3.59%
Capital Outlay	\$37,789,427	5.52%
Total Expenditures	\$684,828,551	100.00%
2020		
Statutorily Required	\$519,939,133	78.40%
Statutorily Authorized	\$54,674,560	8.24%
No specific authority	\$5,138,133	0.77%
Debt Service	\$48,975,032	7.38%
Capital Outlay	\$34,494,240	5.20%
Total Expenditures	\$663,221,099	100.00%

Total County Expenditures

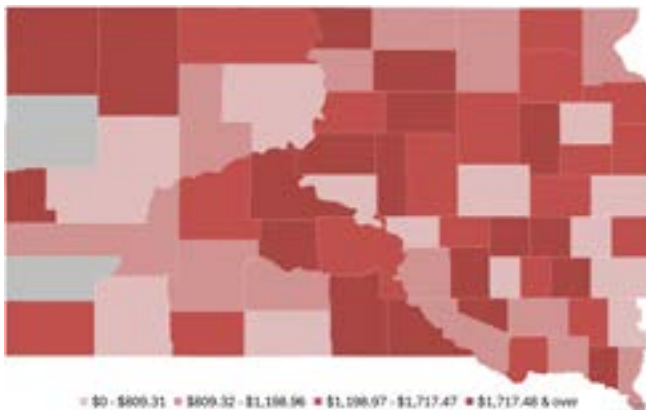
County government spending is dependent on a variety of factors including, but not limited to size, geography, miles of county roads, infrastructure needs, population, demographics, poverty, crime, increased mandated services, and even local weather or disasters.

County expenditures are categorized according to a standard chart of accounts. This provides a systematic means by which the county may code its financial transactions. The expenditure classifications have been developed as a guide for collecting and recording the expenditure information to satisfy statutory requirements, provide prudent stewardship of funds, and meet management needs regarding making decisions, preparing the budget and preparing financial statements. For detailed information on each code and subfunction, please see Appendix A.

2024 Total Expenditures

100 - General Government	\$198,431,412.48	23.5 %
200 - Public Safety	\$230,757,753.78	27.3 %
300 - Public Works	\$249,947,435.70	29.6 %
400 - Health & Welfare	\$24,980,626.71	3.0 %
500 - Culture & Recreation	\$14,828,020.26	1.8 %
600 - Conservation of Natural Resources	\$10,529,634.95	1.3 %
700 - Urban & Economic Development	\$9,441,195.07	1.1 %
750 - Intergovernmental	\$7,893,439.24	0.9 %
800 - Debt Service	\$37,533,989.01	4.5 %
890 - Capital Outlay	\$57,805,851.78	7.0 %

Total County Expenditures Per Capita, 2024



Statewide Measures

Total: \$844,355,840.35

Average: \$1,483.43
per capita

Median: \$1,198.96
per capita

Total County Expenditures, 2024

County	Total Expenditures	\$ Per Capita
Aurora	\$5,879,730.02	\$2,140.42
Beadle	\$12,868,093.04	\$672.00
Bennett	\$4,434,859.60	\$1,311.70
Bon Homme	\$8,311,522.24	\$1,186.85
Brookings	\$23,020,603.58	\$669.69
Brown	\$32,687,791.78	\$853.44
Brule	\$4,967,872.93	\$946.80
Buffalo	\$1,153,355.79	\$592.07
Butte	No Data	No Data
Campbell	\$3,827,020.48	\$2,779.25
Charles Mix	\$9,323,444.19	\$994.71
Clark	\$16,930,487.34	\$4,412.43
Clay	\$31,367,486.88	\$2,095.78
Codington	\$22,915,032.48	\$809.00
Corson	\$4,290,950.76	\$1,099.68
Custer	No Data	No Data
Davison	\$14,152,454.00	\$709.18
Day	\$7,823,831.72	\$1,435.83
Deuel	\$6,942,277.32	\$1,616.36
Dewey	\$2,891,586.28	\$551.93
Douglas	\$4,895,803.49	\$1,726.91
Edmunds	\$7,841,223.53	\$1,967.19
Fall River	\$8,203,189.52	\$1,176.42
Faulk	\$7,553,278.12	\$3,554.48
Grant	\$11,405,807.78	\$1,509.50
Gregory	\$6,999,420.96	\$1,752.48
Haakon	\$2,964,247.16	\$1,583.47
Hamlin	\$6,910,256.30	\$1,121.07
Hand	\$5,371,709.35	\$1,708.02
Hanson	\$4,575,816.17	\$1,322.11
Harding	\$6,016,701.29	\$4,589.40
Hughes	\$13,689,664.44	\$770.60
Hutchinson	\$8,083,251.25	\$1,088.36
Hyde	\$3,126,303.81	\$2,477.26
Jackson	\$3,057,442.31	\$1,089.61
Jerauld	\$2,616,887.81	\$1,573.59
Jones	\$1,688,014.64	\$1,840.80
Kingsbury	\$6,177,790.42	\$1,191.01
Lake	\$7,583,949.81	\$685.77
Lawrence	\$44,858,414.22	\$1,740.86
Lincoln	\$43,304,114.75	\$664.57
Lyman	\$6,350,447.85	\$1,708.03
Marshall	\$6,857,611.01	\$1,206.90
McCook	\$9,139,714.67	\$3,790.84
McPherson	\$3,827,201.13	\$888.81
Meade	\$18,624,956.29	\$623.91
Mellette	\$2,037,625.34	\$1,062.37
Miner	\$5,695,370.64	\$2,478.40
Minnehaha	\$131,903,191.05	\$668.83
Moody	\$7,437,491.78	\$1,173.85
Oglala Lakota	\$1,710,069.89	\$125.08
Pennington	\$119,463,169.72	\$1,093.76
Perkins	\$6,167,359.08	\$2,175.44
Potter	\$3,950,872.47	\$1,598.25
Roberts	\$10,679,286.61	\$1,038.84
Sanborn	\$4,797,336.67	\$2,058.94
Spink	\$9,157,891.14	\$1,439.69
Stanley	\$5,273,294.36	\$1,769.56
Sully	\$4,499,056.26	\$3,111.38
Todd	\$2,602,157.07	\$279.23
Tripp	\$10,872,543.83	\$1,933.24
Turner	\$10,555,979.60	\$1,217.11
Union	\$14,990,100.15	\$891.68
Walworth	\$4,877,007.18	\$917.59
Yankton	\$20,220,796.12	\$867.47
Ziebach	\$1,953,622.88	\$809.62

Expenditures: Code 100

GENERAL GOVERNMENT

Code 100 - General Government is a major functional area which includes subfunctions such as the legislature, judicial and financial administration of the county.

General Government expenditures represented 23.5% of all county spending in 2024.

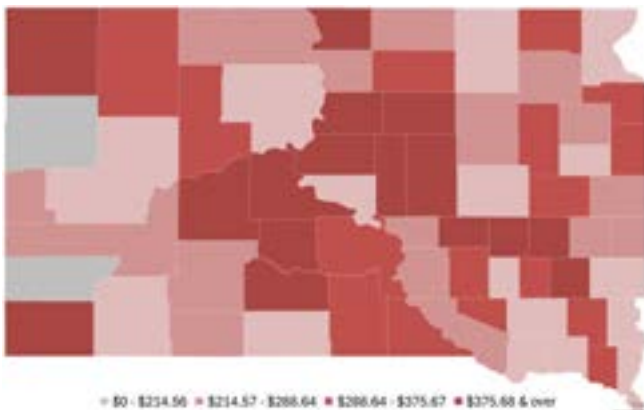
Expenditures under the General Government function include:

- Board of County Commissioners
- Elections
- Judicial System
- Auditor
- Treasurer
- Finance Office
- State's Attorney
- Public Defender
- Court Appointed Attorney
- Abused and Neglected Child Defense
- General Government Building
- Director of Equalization
- Register of Deeds
- Judgements
- Veteran Service Officer
- Predatory Animal
- Disability Coordinator
- Self-Insurance Plan
- Geographic Information System
- Information Technology
- Human Resources

Code 100 Expenditures, 2024

County	Total Code 100	\$ Per Capita
Aurora	\$991,951.85	\$361.10
Beadle	\$2,737,695.83	\$142.97
Bennett	\$931,252.51	\$275.44
Bon Homme	\$1,452,758.96	\$207.45
Brookings	\$8,056,526.09	\$234.37
Brown	\$7,163,567.21	\$187.03
Brule	\$1,493,368.12	\$284.61
Buffalo	\$437,867.12	\$224.78
Butte	No Data	No Data
Campbell	\$868,510.07	\$630.73
Charles Mix	\$2,318,309.13	\$247.34
Clark	\$1,151,484.43	\$300.10
Clay	\$4,379,458.88	\$292.61
Codington	\$7,764,977.69	\$274.14
Corson	\$1,042,690.79	\$267.22
Custer	No Data	No Data
Davison	\$4,227,748.35	\$211.85
Day	\$1,507,588.15	\$276.67
Deuel	\$1,268,318.09	\$295.30
Dewey	\$960,338.73	\$183.31
Douglas	\$1,016,860.47	\$358.68
Edmunds	\$1,150,943.54	\$288.75
Fall River	\$2,730,063.89	\$391.52
Faulk	\$868,549.17	\$408.73
Grant	\$2,702,384.51	\$357.65
Gregory	\$1,431,228.57	\$358.34
Haakon	\$835,754.49	\$446.45
Hamlin	\$1,138,746.11	\$184.74
Hand	\$1,194,699.72	\$379.87
Hanson	\$1,039,324.05	\$300.30
Harding	\$1,979,432.39	\$1,509.86
Hughes	\$3,528,035.67	\$198.59
Hutchinson	\$1,518,250.31	\$204.42
Hyde	\$818,013.33	\$648.19
Jackson	\$809,644.70	\$288.54
Jerauld	\$710,516.72	\$427.25
Jones	\$586,936.04	\$640.06
Kingsbury	\$1,634,939.06	\$315.20
Lake	\$2,402,823.79	\$217.27
Lawrence	\$7,220,971.06	\$280.23
Lincoln	\$11,258,463.60	\$172.78
Lyman	\$1,075,889.27	\$289.37
Marshall	\$1,899,424.24	\$334.29
McCook	\$1,583,576.93	\$656.81
McPherson	\$1,148,992.74	\$266.84
Meade	\$4,980,626.71	\$166.84
Mellette	\$725,657.47	\$378.34
Miner	\$1,914,457.75	\$833.10
Minnehaha	\$33,429,844.03	\$169.51
Moody	\$1,827,931.83	\$288.50
Oglala Lakota	\$537,186.48	\$39.29
Pennington	\$29,927,102.27	\$274.00
Perkins	\$890,217.10	\$314.01
Potter	\$956,721.58	\$387.02
Roberts	\$1,932,439.79	\$187.98
Sanborn	\$1,015,746.31	\$435.94
Spink	\$1,580,551.22	\$248.48
Stanley	\$1,497,482.78	\$502.51
Sully	\$838,580.99	\$579.93
Todd	\$675,661.30	\$72.50
Tripp	\$2,097,798.24	\$373.01
Turner	\$2,786,610.68	\$321.30
Union	\$3,403,386.48	\$202.45
Walworth	\$1,394,386.48	\$262.35
Yankton	\$4,235,515.75	\$181.70
Ziebach	\$744,630.87	\$308.59

Code 100 Expenditures Per Capita, 2024



Statewide Measures

Total: \$198,431,412.48

Average: \$333.58
per capita

Median: \$288.64
per capita

Expenditures: Code 200

PUBLIC SAFETY

Code 200 - Public Safety is a major functional area which includes all subfunctions which have as their objective the protection of persons and property including Law Enforcement as well as Protective and Emergency Services.

Public Safety expenditures accounted for 27.3% of all county spending in 2024.

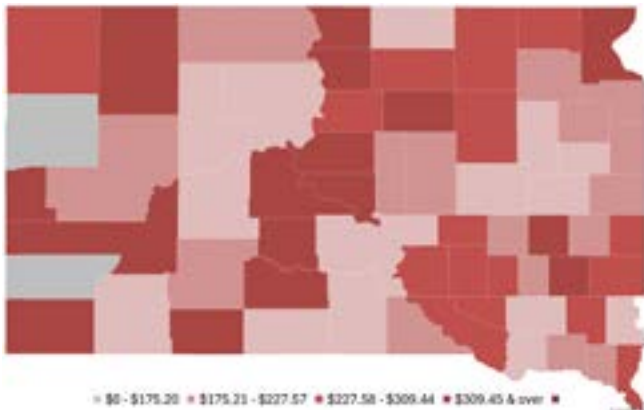
Expenditures under the Public Safety function include:

- Sheriff
- County Jail
- Coroner
- County-Wide Law Enforcement
- Juvenile Detention
- Other Law Enforcement
- Fire Protection
- Emergency and Disaster Services
- Flood Control
- Communication Centers
- Animal Control
- Other Protective and Emergency Services

Code 200 Expenditures, 2024

County	Total Code 200	\$ Per Capita
Aurora	\$709,080.49	\$258.13
Beadle	\$2,539,801.06	\$132.63
Bennett	\$1,175,037.36	\$347.54
Bon Homme	\$976,939.78	\$139.50
Brookings	\$6,048,871.74	\$175.97
Brown	\$8,845,887.46	\$230.96
Brule	\$1,261,239.63	\$240.37
Buffalo	\$146,591.67	\$75.25
Butte	No Data	No Data
Campbell	\$546,394.99	\$396.80
Charles Mix	\$2,806,797.23	\$299.46
Clark	\$600,355.73	\$156.46
Clay	\$3,239,944.22	\$216.47
Codington	\$5,668,426.45	\$200.12
Corson	\$775,656.82	\$198.78
Custer	No Data	No Data
Davison	\$4,560,314.78	\$228.52
Day	\$1,179,387.10	\$216.44
Deuel	\$886,279.09	\$206.35
Dewey	\$547,842.03	\$104.57
Douglas	\$661,088.56	\$233.19
Edmunds	\$1,197,850.57	\$300.51
Fall River	\$2,648,999.15	\$379.89
Faulk	\$1,754,376.76	\$825.59
Grant	\$1,412,907.14	\$186.99
Gregory	\$889,213.64	\$222.64
Haakon	\$326,542.39	\$174.44
Hamlin	\$1,062,098.11	\$172.31
Hand	\$586,177.10	\$186.38
Hanson	\$609,533.04	\$176.11
Harding	\$322,710.08	\$246.16
Hughes	\$6,666,259.13	\$375.25
Hutchinson	\$763,114.83	\$102.75
Hyde	\$222,644.09	\$176.42
Jackson	\$597,116.43	\$212.80
Jerauld	\$451,505.92	\$271.50
Jones	\$368,381.92	\$401.73
Kingsbury	\$790,633.37	\$152.43
Lake	\$2,506,275.54	\$226.63
Lawrence	\$24,626,922.25	\$955.72
Lincoln	\$9,809,619.08	\$150.54
Lyman	\$612,481.74	\$164.73
Marshall	\$1,435,684.03	\$252.67
McCook	\$1,433,671.05	\$594.64
McPherson	\$424,654.09	\$98.62
Meade	\$6,429,118.72	\$215.37
Mellette	\$643,126.85	\$335.31
Miner	\$798,130.46	\$347.32
Minnehaha	\$45,809,978.04	\$232.29
Moody	\$1,534,153.78	\$242.13
Oglala Lakota	\$292,915.75	\$21.42
Pennington	\$47,800,936.58	\$437.65
Perkins	\$902,560.55	\$318.36
Potter	\$638,424.50	\$258.26
Roberts	\$3,438,812.59	\$334.51
Sanborn	\$498,796.40	\$214.08
Spink	\$1,468,418.94	\$230.85
Stanley	\$1,606,185.30	\$538.99
Sully	\$496,231.60	\$343.18
Todd	\$137,583.09	\$14.76
Tripp	\$830,923.02	\$147.75
Turner	\$1,985,907.83	\$228.98
Union	\$4,003,917.42	\$238.17
Walworth	\$1,778,464.59	\$334.61
Yankton	\$4,748,163.25	\$203.70
Ziebach	\$219,696.88	\$91.05

Code 200 Expenditures Per Capita, 2024



Statewide Measures

Total: \$230,757,753.78

Average: \$227.57
per capita

Median: \$256.15
per capita

Expenditures: Code 300

PUBLIC WORKS

Code 300 - Public Works is a major functional area which includes all subfunctions which are associated with providing public works such as roads, bridges and aviation to the public.

Public Works expenditures accounted for 29.6% of all county spending in 2024.

Expenditures under the Public Works function include:

- Highways, Roads and Bridges
- Sewers
- Solid Waste
- Airport
- Railroad
- Other Transportation
- Water System
- Other Public Works

Code 300 Expenditures, 2024

<u>County</u>	<u>Total Code 300</u>	<u>\$ Per Capita</u>
Aurora	\$3,590,040.16	\$1,306.89
Beadle	\$6,423,723.31	\$335.46
Bennett	\$1,389,249.48	\$410.90
Bon Homme	\$5,404,673.42	\$771.77
Brookings	\$6,242,854.50	\$181.61
Brown	\$11,616,398.69	\$303.29
Brule	\$1,750,682.34	\$333.65
Buffalo	\$524,067.60	\$269.03
Butte	No Data	No Data
Campbell	\$2,276,341.12	\$1,653.12
Charles Mix	\$3,551,466.88	\$378.90
Clark	\$14,062,695.98	\$3,665.02
Clay	\$3,341,578.45	\$223.26
Codington	\$5,815,837.86	\$205.33
Corson	\$2,262,253.94	\$579.77
Custer	No Data	No Data
Davison	\$3,953,690.75	\$198.12
Day	\$4,400,914.10	\$807.66
Deuel	\$3,936,505.16	\$916.53
Dewey	\$1,243,734.17	\$237.40
Douglas	\$2,616,054.65	\$922.77
Edmunds	\$4,321,546.76	\$1,084.18
Fall River	\$2,277,662.96	\$326.64
Faulk	\$3,679,994.48	\$1,731.76
Grant	\$6,048,698.72	\$800.52
Gregory	\$4,386,974.23	\$1,098.39
Haakon	\$1,669,585.42	\$891.87
Hamlin	\$4,289,742.78	\$695.93
Hand	\$2,623,459.19	\$834.17
Hanson	\$2,197,776.13	\$635.01
Harding	\$3,175,339.11	\$2,422.07
Hughes	\$2,061,942.35	\$116.07
Hutchinson	\$4,316,920.84	\$581.25
Hyde	\$1,321,885.45	\$1,047.45
Jackson	\$1,220,226.56	\$434.86
Jerauld	\$816,324.38	\$490.87
Jones	\$680,991.03	\$742.63
Kingsbury	\$3,222,248.68	\$621.22
Lake	\$2,236,732.55	\$202.25
Lawrence	\$8,853,375.40	\$343.58
Lincoln	\$10,691,265.72	\$164.07
Lyman	\$4,567,158.74	\$1,228.39
Marshall	\$2,860,350.44	\$503.41
McCook	\$5,244,300.66	\$2,175.16
McPherson	\$2,065,870.16	\$479.77
Meade	\$6,151,938.08	\$206.08
Mellette	\$524,567.04	\$273.50
Miner	\$2,458,762.02	\$1,069.96
Minnehaha	\$6,767,474.04	\$34.32
Moody	\$2,805,275.62	\$442.75
Oglala Lakota	\$863,636.28	\$63.17
Pennington	\$10,082,961.42	\$92.32
Perkins	\$3,539,862.27	\$1,248.63
Potter	\$1,878,211.64	\$759.79
Roberts	\$4,300,764.95	\$418.36
Sanborn	\$2,394,446.93	\$1,027.66
Spink	\$5,323,318.25	\$836.87
Stanley	\$1,232,857.94	\$413.71
Sully	\$2,428,699.45	\$1,679.60
Todd	\$1,617,260.31	\$173.54
Tripp	\$6,700,984.64	\$1,191.50
Turner	\$5,258,211.99	\$606.27
Union	\$6,508,024.26	\$387.13
Walworth	\$1,627,164.17	\$306.15
Yankton	\$7,497,216.79	\$321.63
Ziebach	\$752,662.31	\$311.92

Code 300 Expenditures Per Capita, 2024



Statewide Measures

Total: \$249,947,435.70

Average: \$706.51
per capita

Median: \$497.14
per capita

Expenditures: Code 400

HEALTH AND WELFARE

Code 400 - Health and Welfare is a major functional area and includes all subfunctions associated with public assistance and institutional care for individuals of the county who are economically unable to provide essential needs for themselves.

Health and Welfare expenditures accounted for 2.9% of all county spending in 2024.

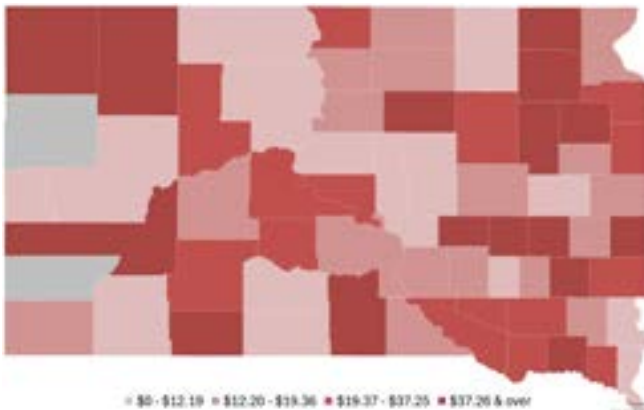
Expenditures under the Health and Welfare function include:

- Support of Poor
- Public Welfare
- Low Income Energy Assistance Program
- Food Stamp Distribution
- County Nurse
- Health Services
- Ambulance
- Board of Health
- WIC
- Day Care Centers
- Child Support Enforcement
- Care of Aged
- Domestic Abuse
- Mentally Ill
- Developmentally Disabled
- Drug Abuse
- Mental Health Centers
- Mental Illness Board

Code 400 Expenditures, 2024

<u>County</u>	<u>Total Code 400</u>	<u>\$ Per Capita</u>
Aurora	\$37,073.77	\$13.50
Beadle	\$251,466.99	\$13.13
Bennett	\$585,484.85	\$173.17
Bon Homme	\$155,637.38	\$22.22
Brookings	\$587,680.69	\$17.10
Brown	\$337,894.99	\$8.82
Brule	\$88,958.04	\$16.95
Buffalo	\$23,411.47	\$12.02
Butte	No Data	No Data
Campbell	\$51,289.68	\$37.25
Charles Mix	\$235,244.14	\$25.10
Clark	\$843,604.71	\$219.86
Clay	\$298,262.42	\$19.93
Codington	\$1,277,204.86	\$45.09
Corson	\$22,964.44	\$5.89
Custer	No Data	No Data
Davison	\$238,425.22	\$11.95
Day	\$474,716.50	\$87.12
Deuel	\$157,397.52	\$36.65
Dewey	\$30,485.96	\$5.82
Douglas	\$78,677.08	\$27.75
Edmunds	\$68,866.90	\$17.28
Fall River	\$134,975.90	\$19.36
Faulk	\$264,812.30	\$124.62
Grant	\$223,281.40	\$29.55
Gregory	\$76,781.56	\$19.22
Haakon	\$28,743.32	\$15.35
Hamlin	\$107,163.58	\$17.39
Hand	\$17,141.84	\$5.45
Hanson	\$48,533.98	\$14.02
Harding	\$50,149.76	\$38.25
Hughes	\$511,433.01	\$28.79
Hutchinson	\$151,832.60	\$20.44
Hyde	\$8,098.72	\$6.42
Jackson	\$69,390.83	\$24.73
Jerauld	\$213,354.39	\$128.29
Jones	\$29,236.17	\$31.88
Kingsbury	\$44,928.43	\$8.66
Lake	\$147,380.92	\$13.33
Lawrence	\$231,667.39	\$8.99
Lincoln	\$656,938.59	\$10.08
Lyman	\$45,973.17	\$12.37
Marshall	\$260,630.89	\$45.87
McCook	\$471,071.82	\$195.38
McPherson	\$79,732.92	\$18.52
Meade	\$152,516.93	\$5.11
Mellette	\$16,811.44	\$8.77
Miner	\$341,340.69	\$148.54
Minnehaha	\$5,799,253.60	\$29.41
Moody	\$432,716.09	\$68.29
Oglala Lakota	\$12,756.02	\$0.93
Pennington	\$4,946,361.82	\$45.29
Perkins	\$145,367.25	\$51.28
Potter	\$42,477.59	\$17.18
Roberts	\$198,979.56	\$19.36
Sanborn	\$143,686.79	\$61.67
Spink	\$134,587.84	\$21.16
Stanley	\$76,997.29	\$25.84
Sully	\$6,403.09	\$4.43
Todd	\$36,667.09	\$3.93
Tripp	\$492,019.85	\$87.49
Turner	\$136,584.20	\$15.75
Union	\$138,957.06	\$8.27
Walworth	\$73,905.82	\$13.91
Yankton	\$1,849,716.94	\$79.35
Ziebach	\$84,518.65	\$35.03

Code 400 Expenditures Per Capita, 2024



Statewide Measures

Total: \$24,980,626.71

Average: \$37.57
per capita

Median: \$19.36
per capita

Expenditures: Code 500

CULTURE AND RECREATION

Code 500 - Culture and Recreation is a major functional area and all subfunctions associated with culture and recreation.

Culture and Recreation expenditures accounted for 1.8% of all county spending in 2024.

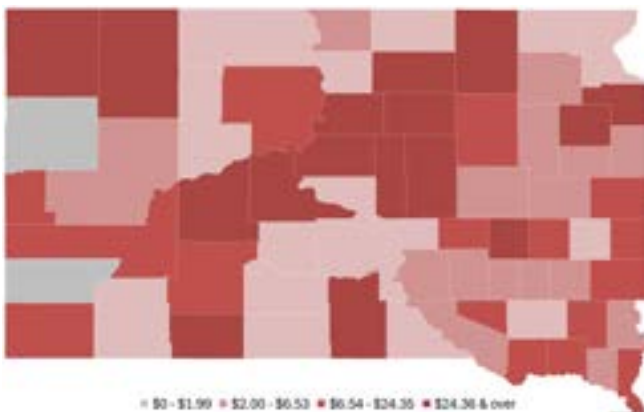
Expenditures under the Culture and Recreation function include:

- Public Library
- Historical Museum
- County Monuments
- Historical Sites
- Memorial Day Expenses
- Arts
- Recreation Programs
- Parks
- Exhibition Buildings O & M
- County Fair
- Senior Citizens
- Other culture or recreation

Code 500 Expenditures, 2024

<u>County</u>	<u>Total Code 500</u>	<u>\$ Per Capita</u>
Aurora	\$15,581.59	\$5.67
Beadle	\$56,915.35	\$2.97
Bennett	\$171,780.61	\$50.81
Bon Homme	\$98,644.45	\$14.09
Brookings	\$415,697.22	\$12.09
Brown	\$2,824,808.68	\$73.75
Brule	\$18,620.00	\$3.55
Buffalo	\$0.00	\$0.00
Butte	No Data	No Data
Campbell	\$3,410.68	\$2.48
Charles Mix	\$37,812.34	\$4.03
Clark	\$8,000.00	\$2.08
Clay	\$42,093.69	\$2.81
Codington	\$1,834,356.73	\$64.76
Corson	\$4,934.84	\$1.26
Custer	No Data	No Data
Davison	\$128,775.11	\$6.45
Day	\$19,750.00	\$3.62
Deuel	\$14,957.05	\$3.48
Dewey	\$73,117.99	\$13.96
Douglas	\$56,333.30	\$19.87
Edmunds	\$100,518.13	\$25.22
Fall River	\$46,100.00	\$6.61
Faulk	\$131,555.55	\$61.91
Grant	\$518,382.62	\$68.61
Gregory	\$6,500.00	\$1.63
Haakon	\$52,377.77	\$27.98
Hamlin	\$25,120.34	\$4.08
Hand	\$139,115.78	\$44.23
Hanson	\$11,750.00	\$3.39
Harding	\$67,381.92	\$51.40
Hughes	\$8,767.80	\$0.49
Hutchinson	\$14,106.29	\$1.90
Hyde	\$133,498.11	\$105.78
Jackson	\$47,090.17	\$16.78
Jerauld	\$26,396.42	\$15.87
Jones	\$0.00	\$0.00
Kingsbury	\$23,688.66	\$4.57
Lake	\$15,115.52	\$1.37
Lawrence	\$468,054.00	\$18.16
Lincoln	\$203,281.72	\$3.12
Lyman	\$6,000.41	\$1.61
Marshall	\$9,000.00	\$1.58
McCook	\$6,900.00	\$2.86
McPherson	\$7,000.00	\$1.63
Meade	\$66,200.00	\$2.22
Mellette	\$250.00	\$0.13
Miner	\$34,687.67	\$15.09
Minnehaha	\$3,661,355.37	\$18.57
Moody	\$148,749.28	\$23.48
Oglala Lakota	\$0.00	\$0.00
Pennington	\$1,066,728.00	\$9.77
Perkins	\$172,035.40	\$60.68
Potter	\$212,713.19	\$86.05
Roberts	\$15,119.57	\$1.47
Sanborn	\$230,444.49	\$98.90
Spink	\$49,112.20	\$7.72
Stanley	\$463,022.72	\$155.38
Sully	\$60,319.55	\$41.71
Todd	\$13,319.44	\$1.43
Tripp	\$223,054.17	\$39.66
Turner	\$186,687.27	\$21.53
Union	\$127,260.72	\$7.57
Walworth	\$0.00	\$0.00
Yankton	\$201,170.38	\$8.63
Ziebach	\$2,500.00	\$1.04

Code 500 Expenditures Per Capita, 2024



Statewide Measures

Total: \$14,828,020.26

Average: \$21.24
per capita

Median: \$6.53
per capita

Expenditures: Code 600

CONSERVATION OF NATURAL RESOURCES

Code 600 Expenditures, 2024

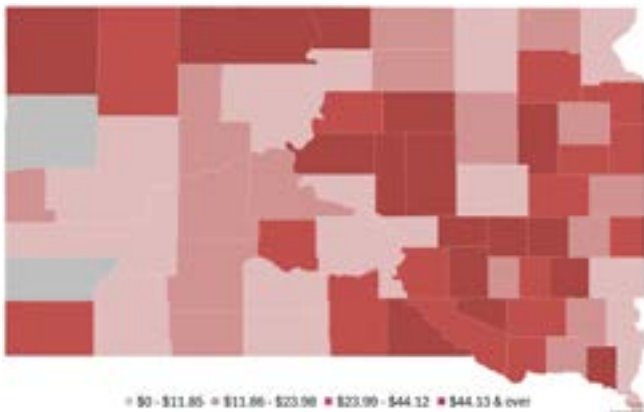
Code 600 - Conservation of Natural Resources is a major functional area and includes all subfunctions associated with conservation of soil and water.

Conservation of Natural Resources expenditures accounted for 1.3% of all county spending in 2024.

Expenditures under the Conservation of Natural Resources function include:

- County Extension
- Soil Conservation Districts
- Rodent Control
- Predator Control Districts
- Weed Control
- Grasshopper and Pest Control
- Geological Survey
- Weather Modification
- Water Conservation Districts
- Drainage Commission
- Other Soil or Water Conservation

Code 600 Expenditures Per Capita, 2024



Statewide Measures

Total: \$10,529,634.95

Average: \$29.18
per capita

Median: \$23.98
per capita

County	Total Code 600	\$ Per Capita
Aurora	\$181,828.55	\$66.19
Beadle	\$203,453.67	\$10.62
Bennett	\$64,393.79	\$19.05
Bon Homme	\$180,398.44	\$25.76
Brookings	\$440,507.10	\$12.81
Brown	\$310,214.86	\$8.10
Brule	\$139,499.46	\$26.59
Buffalo	\$21,417.93	\$10.99
Butte	No Data	No Data
Campbell	\$70,207.93	\$50.99
Charles Mix	\$299,174.70	\$31.92
Clark	\$200,378.22	\$52.22
Clay	\$705,071.43	\$47.11
Codington	\$369,229.22	\$13.04
Corson	\$182,449.93	\$46.76
Custer	No Data	No Data
Davison	\$280,930.72	\$14.08
Day	\$168,139.69	\$30.86
Deuel	\$185,105.62	\$43.10
Dewey	\$36,067.40	\$6.88
Douglas	\$130,603.34	\$46.07
Edmunds	\$55,658.77	\$13.96
Fall River	\$210,195.28	\$30.14
Faulk	\$101,205.27	\$47.63
Grant	\$331,118.83	\$43.82
Gregory	\$184,041.05	\$46.08
Haakon	\$42,394.94	\$22.65
Hamlin	\$197,183.49	\$31.99
Hand	\$173,035.53	\$55.02
Hanson	\$100,335.37	\$28.99
Harding	\$155,630.67	\$118.71
Hughes	\$57,541.48	\$3.24
Hutchinson	\$198,830.85	\$26.77
Hyde	\$161,374.83	\$127.87
Jackson	\$55,158.47	\$19.66
Jerauld	\$87,692.48	\$52.73
Jones	\$22,469.48	\$24.50
Kingsbury	\$139,375.49	\$26.87
Lake	\$183,320.68	\$16.58
Lawrence	\$370,902.84	\$14.39
Lincoln	\$220,045.39	\$3.38
Lyman	\$30,185.52	\$8.12
Marshall	\$127,740.27	\$22.48
McCook	\$107,067.97	\$44.41
McPherson	\$84,167.11	\$19.55
Meade	\$246,860.51	\$8.27
Mellette	\$873.45	\$0.46
Miner	\$137,999.75	\$60.05
Minnehaha	\$109,615.22	\$0.56
Moody	\$164,554.20	\$25.97
Oglala Lakota	\$3,575.36	\$0.26
Pennington	\$708,978.73	\$6.49
Perkins	\$93,637.03	\$33.03
Potter	\$74,981.17	\$30.33
Roberts	\$118,671.07	\$11.54
Sanborn	\$249,167.12	\$106.94
Spink	\$136,921.42	\$21.53
Stanley	\$69,918.23	\$23.46
Sully	\$69,193.57	\$47.85
Todd	\$16,000.00	\$1.72
Tripp	\$158,202.29	\$28.13
Turner	\$108,240.09	\$12.48
Union	\$177,051.36	\$10.53
Walworth	\$3,086.12	\$0.58
Yankton	\$287,041.10	\$12.31
Ziebach	\$29,323.10	\$12.15

Expenditures: Code 700

URBAN AND ECONOMIC DEVELOPMENT

Code 700 - Urban and Economic Development is a major functional area and includes all subfunctions associated with urban and economic development.

Urban and Economic Development expenditures accounted for 1.1% of all county spending in 2024.

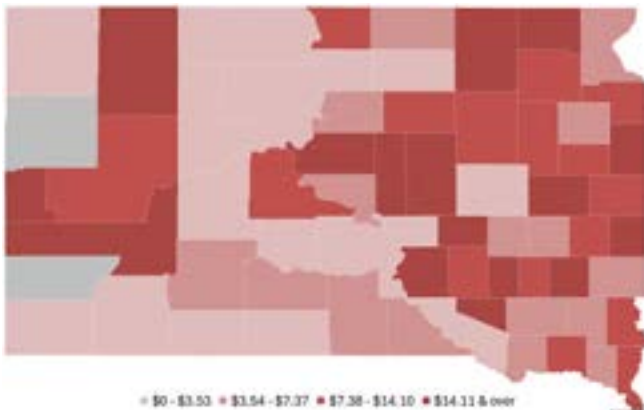
Expenditures under the Urban and Economic Development function include:

- Planning and Zoning
- Urban and Rural Development
- Tourism, Industrial, Recreational Development
- Other Urban Development
- Other Economic Development

Code 700 Expenditures, 2024

County	Total Code 700	\$ Per Capita
Aurora	\$34,444.25	\$12.54
Beadle	\$43,499.46	\$2.27
Bennett	\$0.00	\$0.00
Bon Homme	\$42,469.81	\$6.06
Brookings	\$460,860.78	\$13.41
Brown	\$685,063.04	\$17.89
Brule	\$187,171.98	\$35.67
Buffalo	\$0.00	\$0.00
Butte	No Data	No Data
Campbell	\$10,866.01	\$7.89
Charles Mix	\$17,795.00	\$1.90
Clark	\$47,135.42	\$12.28
Clay	\$85,156.90	\$5.69
Codington	\$150,950.80	\$5.33
Corson	\$0.00	\$0.00
Custer	No Data	No Data
Davison	\$692,554.37	\$34.70
Day	\$53,336.18	\$9.79
Deuel	\$125,973.18	\$29.33
Dewey	\$0.00	\$0.00
Douglas	\$221,169.43	\$78.01
Edmunds	\$12,905.78	\$3.24
Fall River	\$13,495.00	\$1.94
Faulk	\$17,924.78	\$8.44
Grant	\$105,819.90	\$14.00
Gregory	\$24,681.91	\$6.18
Haakon	\$5,052.56	\$2.70
Hamlin	\$71,583.18	\$11.61
Hand	\$84,118.34	\$26.75
Hanson	\$30,363.60	\$8.77
Harding	\$1,223.85	\$0.93
Hughes	\$128,932.38	\$7.26
Hutchinson	\$34,643.83	\$4.66
Hyde	\$166,447.25	\$131.89
Jackson	\$16,529.45	\$5.89
Jerauld	\$187,653.03	\$112.84
Jones	\$0.00	\$0.00
Kingsbury	\$156,813.33	\$30.23
Lake	\$92,300.81	\$8.35
Lawrence	\$365,883.57	\$14.20
Lincoln	\$496,982.95	\$7.63
Lyman	\$12,759.00	\$3.43
Marshall	\$117,679.53	\$20.71
McCook	\$62,705.08	\$26.01
McPherson	\$16,784.11	\$3.90
Meade	\$336,333.02	\$11.27
Mellette	\$6,949.10	\$3.62
Miner	\$9,992.30	\$4.35
Minnehaha	\$872,450.03	\$4.42
Moody	\$524,110.98	\$82.72
Oglala Lakota	\$0.00	\$0.00
Pennington	\$1,691,543.17	\$15.49
Perkins	\$40,578.96	\$14.31
Potter	\$12,227.17	\$4.95
Roberts	\$72,804.78	\$7.08
Sanborn	\$13,449.02	\$5.77
Spink	\$87,976.11	\$13.83
Stanley	\$23,685.59	\$7.95
Sully	\$179,343.64	\$124.03
Todd	\$0.00	\$0.00
Tripp	\$23,852.00	\$4.24
Turner	\$42,900.14	\$4.95
Union	\$125,837.32	\$7.49
Walworth	\$0.00	\$0.00
Yankton	\$295,431.91	\$12.67
Ziebach	\$0.00	\$0.00

Code 700 Expenditures Per Capita, 2024



Statewide Measures

Total: \$9,441,195.07

Average: \$16.62
per capita

Median: \$7.37
per capita

Expenditures: Code 750

INTERGOVERNMENTAL EXPENDITURES

Code 750 - Intergovernmental Expenditures includes expenditures made by one level or unit of government to another government in support of government activities administered by the recipient unit.

Intergovernmental Expenditures accounted for 1.0% of all county spending in 2024. There were 37 counties that reported no expenditures under code 750 for the year.

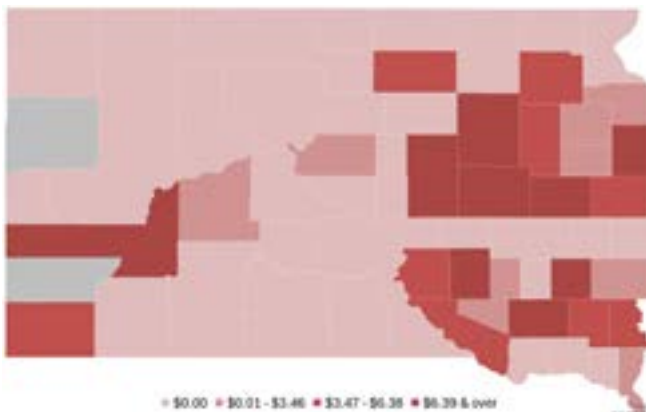
Expenditures under the Intergovernmental Expenditures function include:

- Wheel Tax Distributions
- Federal Wetland Interest Distribution
- Payments in Lieu of Taxes (PILT)

Code 750 Expenditures, 2024

<u>County</u>	<u>Total Code 750</u>	<u>\$ Per Capita</u>
Aurora	\$21,379.36	\$7.78
Beadle	\$611,537.37	\$31.94
Bennett	\$0.00	\$0.00
Bon Homme	\$0.00	\$0.00
Brookings	\$136,458.44	\$3.97
Brown	\$0.00	\$0.00
Brule	\$28,333.36	\$5.40
Buffalo	\$0.00	\$0.00
Butte	No Data	No Data
Campbell	\$0.00	\$0.00
Charles Mix	\$56,844.77	\$6.06
Clark	\$16,832.85	\$4.39
Clay	\$0.00	\$0.00
Codington	\$34,048.87	\$1.20
Corson	\$0.00	\$0.00
Custer	No Data	No Data
Davison	\$30,470.69	\$1.53
Day	\$20,000.00	\$3.67
Deuel	\$367,741.61	\$85.62
Dewey	\$0.00	\$0.00
Douglas	\$9,821.60	\$3.46
Edmunds	\$22,295.98	\$5.59
Fall River	\$44,512.12	\$6.38
Faulk	\$0.00	\$0.00
Grant	\$1,538.95	\$0.20
Gregory	\$0.00	\$0.00
Haakon	\$3,796.27	\$2.03
Hamlin	\$18,618.71	\$3.02
Hand	\$37,577.76	\$11.95
Hanson	\$0.00	\$0.00
Harding	\$0.00	\$0.00
Hughes	\$0.00	\$0.00
Hutchinson	\$56,494.22	\$7.61
Hyde	\$0.00	\$0.00
Jackson	\$0.00	\$0.00
Jerauld	\$0.00	\$0.00
Jones	\$0.00	\$0.00
Kingsbury	\$60,477.38	\$11.66
Lake	\$0.00	\$0.00
Lawrence	\$0.00	\$0.00
Lincoln	\$271,255.52	\$4.16
Lyman	\$0.00	\$0.00
Marshall	\$0.00	\$0.00
McCook	\$142,696.45	\$59.19
McPherson	\$0.00	\$0.00
Meade	\$0.00	\$0.00
Mellette	\$0.00	\$0.00
Miner	\$0.00	\$0.00
Minnehaha	\$377,678.90	\$1.92
Moody	\$0.00	\$0.00
Oglala Lakota	\$0.00	\$0.00
Pennington	\$5,349,070.00	\$48.97
Perkins	\$0.00	\$0.00
Potter	\$0.00	\$0.00
Roberts	\$0.00	\$0.00
Sanborn	\$0.00	\$0.00
Spink	\$67,435.52	\$10.60
Stanley	\$0.00	\$0.00
Sully	\$4,683.72	\$3.24
Todd	\$0.00	\$0.00
Tripp	\$0.00	\$0.00
Turner	\$50,837.40	\$5.86
Union	\$51,001.42	\$3.03
Walworth	\$0.00	\$0.00
Yankton	\$0.00	\$0.00
Ziebach	\$0.00	\$0.00

Code 750 Expenditures Per Capita, 2024



Statewide Measures

Total: \$7,893,439.24

Average: \$5.32
per capita

Median: \$0.00
per capita

Expenditures: Code 800

DEBT SERVICE

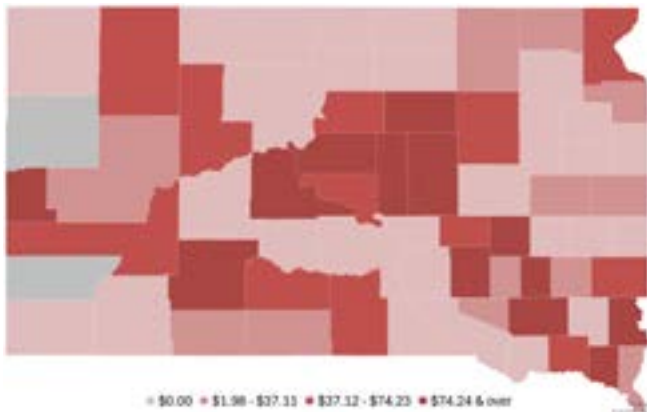
Code 800 - Debt Service is a major functional area which includes interest and principal payments and fiscal charges on general long-term debt.

Debt Service expenditures accounted for 4.5% of all county spending in 2024.

Code 800 Expenditures, 2024

<u>County</u>	<u>Total Code 800</u>	<u>\$ Per Capita</u>
Aurora	\$298,350.00	\$108.61
Beadle	\$0.00	\$0.00
Bennett	\$117,661.00	\$34.80
Bon Homme	\$0.00	\$0.00
Brookings	\$631,147.02	\$18.36
Brown	\$903,956.85	\$23.60
Brule	\$0.00	\$0.00
Buffalo	\$0.00	\$0.00
Butte	No Data	No Data
Campbell	\$0.00	\$0.00
Charles Mix	\$0.00	\$0.00
Clark	\$0.00	\$0.00
Clay	\$2,628,237.50	\$175.60
Codington	\$0.00	\$0.00
Corson	\$0.00	\$0.00
Custer	No Data	No Data
Davison	\$39,544.01	\$1.98
Day	\$0.00	\$0.00
Deuel	\$0.00	\$0.00
Dewey	\$0.00	\$0.00
Douglas	\$105,195.06	\$37.11
Edmunds	\$0.00	\$0.00
Fall River	\$0.00	\$0.00
Faulk	\$734,859.81	\$345.82
Grant	\$64,753.61	\$8.57
Gregory	\$0.00	\$0.00
Haakon	\$0.00	\$0.00
Hamlin	\$0.00	\$0.00
Hand	\$516,384.09	\$164.19
Hanson	\$538,200.00	\$155.50
Harding	\$0.00	\$0.00
Hughes	\$726,752.62	\$40.91
Hutchinson	\$1,029,057.48	\$138.56
Hyde	\$294,342.03	\$233.23
Jackson	\$242,285.70	\$86.35
Jerauld	\$123,444.47	\$74.23
Jones	\$0.00	\$0.00
Kingsbury	\$104,686.02	\$20.18
Lake	\$0.00	\$0.00
Lawrence	\$2,720,637.71	\$105.58
Lincoln	\$5,483,900.02	\$84.16
Lyman	\$0.00	\$0.00
Marshall	\$147,101.61	\$25.89
McCook	\$87,724.71	\$36.39
McPherson	\$0.00	\$0.00
Meade	\$261,362.32	\$8.76
Mellette	\$119,389.99	\$62.25
Miner	\$0.00	\$0.00
Minnehaha	\$9,361,756.26	\$47.47
Moody	\$0.00	\$0.00
Oglala Lakota	\$0.00	\$0.00
Pennington	\$6,338,951.52	\$58.04
Perkins	\$183,100.52	\$64.59
Potter	\$135,115.63	\$54.66
Roberts	\$601,694.30	\$58.53
Sanborn	\$251,599.61	\$107.98
Spink	\$309,569.64	\$48.67
Stanley	\$302,144.51	\$101.39
Sully	\$415,600.65	\$287.41
Todd	\$105,665.84	\$11.34
Tripp	\$345,709.62	\$61.47
Turner	\$0.00	\$0.00
Union	\$37,276.21	\$2.22
Walworth	\$0.00	\$0.00
Yankton	\$1,106,540.00	\$47.47
Ziebach	\$120,291.07	\$49.85

Code 800 Expenditures Per Capita, 2024



Statewide Measures

Total: \$37,533,989.01

Average: \$46.75
per capita

Median: \$14.85
per capita

Expenditures: Code 890

CAPITAL OUTLAY

Code 890 - Capital Outlay is a function used in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances. The capital outlay expenditure objects are summarized and extracted from the various other expenditure functions and reported as one Capital Outlay Function through a journal entry (or directly by the software) after preparing the Budgetary Comparison Schedule (required supplementary information). Therefore, the expenditures by functions, other than Capital Outlay, in the Statements of Revenues, Expenditures and Changes in Fund Balances do not include capital expenditures.

However, at the discretion of each entity, the capital outlay function for other than Capital Project Funds does not need to be utilized resulting in capital outlay expenditures being reported within respective functions.

In 2024, only six counties utilized the Capital Outlay function. These expenditures, expressed as a whole and per capita, along with a brief description of their use is below. Detail for Minnehaha and Pennington Counties can be found on the following page. Although very few counties utilized this function, Capital Outlay accounted for 7.0% of total county expenditures in 2024.

<u>County</u>	<u>Total Code 890</u>	<u>\$ per Capita</u>	<u>Use</u>
Clay	\$16,647,683.39	\$1,112.29	New Jail & L.E. Center
Edmunds	\$910,637.10	\$228.46	New Jail
Lincoln	\$4,212,362.16	\$64.65	New Justice Center
Minnehaha	\$24,066,175.94	\$122.03	Multiple
Pennington	\$11,551,605.29	\$105.76	Multiple
Union	\$417,387.90	\$24.83	Courthouse Expansion

Statewide Measures

Total: \$57,805,851.78

Minnehaha County Code 890 Detail

<u>Fund & Use</u>	<u>Expenditure</u>
General Fund	
Courts	\$48,083.78
State's Attorney	\$5,576.59
Public Defender	\$18,323.29
Equalization	\$22,522.50
Facilities	\$132,345.40
Sheriff	\$295,675.20
Jail	\$150,112.01
Human Services	\$28,279.06
Human Resources	\$17,017.64
Juvenile Detention Center	\$6,459.60
Road & Bridge Fund	
Multiple road, bridge & other capital Highway assets	\$6,145,058.36
Building Fund	
Museum Roof Replacement	\$12,166.96
Courthouse Fire Alarm	\$27,065.31
Courthouse Renovation	\$34,472.59
Courts	\$109,723.80
Public Defender	\$7,296.66
Equalization	\$5,965.00
Human Services	\$7,928.10
American Rescue Plan Act Fund (ARPA)	
Emergency Response Infrastructure Improvements (Radio Towers)	\$2,537,087.60
Capital Projects Fund	
Juvenile Justice Center - new building	\$14,028,558.46
Highway Shop	\$103,063.00
Equalization landscaping	\$139,255.00
Other Funds	
Emergency Management	\$122,516.86
M & P (Register of Deeds)	\$61,623.17

Pennington County Code 890 Detail

<u>Use</u>	<u>Expenditure</u>
Subscriptions	
General Government	\$70,534
Emergency Services	\$7,170
Leases	
Public Safety	\$50,096.45
Emergency Services	\$2,554.59
Assets (vehicles, equipment, etc.)	
General Government	\$316,967.92
Emergency Services	\$63,922.80
Public Safety	\$272,014.97
Public Works (Infrastructure roads and bridges)	\$5,964,366.08
Capital Projects and Accumulated Building Construction in Progress:	
General Government Building	\$2,708,942.60
Public Safety (Jail Project)	\$2,095,035.88

County Highway, Road & Bridge

Counties are responsible for maintaining, repairing, and upgrading more than 35,145 miles of roads in South Dakota. For comparison, only 7,794 miles are state highways maintained by the SD Department of Transportation.

A county's highway, road, and bridge expenditures can vary greatly depending on road miles, pavement type and condition, as well as weather. Material and equipment costs can be especially volatile, which can greatly increase overall costs.

County Highway/Road Miles, 2024

<u>County</u>	<u>Miles</u>	<u>Rank</u>	<u>County</u>	<u>Miles</u>	<u>Rank</u>
Aurora	454.8	38	Hyde	612.2	22
Beadle	572.9	24	Jackson	618.8	21
Bennett	546.1	27	Jerauld	302.8	54
Bon Homme	905.3	7	Jones	405.5	41
Brookings	388.8	42	Kingsbury	357.3	46
Brown	682.6	17	Lake	296.6	55
Brule	504.6	31	Lawrence	322.8	51
Buffalo	212.6	65	Lincoln	323.0	50
Butte	716.1	15	Lyman	946.9	4
Campbell	835.5	11	Marshall	330.6	49
Charles Mix	619.9	20	McCook	288.6	57
Clark	457.3	37	McPherson	1144.3	2
Clay	240.9	62	Meade	1264.1	1
Codington	388.7	43	Mellette	363.0	45
Corson	999.3	3	Miner	295.7	56
Custer	412.5	40	Minnehaha	353.4	47
Davison	331.7	48	Moody	281.0	58
Day	516.9	30	Oglala Lakota	163.4	66
Deuel	240.3	63	Pennington	867.3	10
Dewey	522.9	29	Perkins	876.8	8
Douglas	232.4	64	Potter	905.7	6
Edmunds	372.2	44	Roberts	480.4	35
Fall River	600.3	23	Sanborn	310.8	53
Faulk	500.2	32	Spink	741.0	14
Grant	446.7	39	Stanley	473.3	36
Gregory	789.8	12	Sully	933.3	5
Haakon	874.8	9	Todd	545.3	28
Hamlin	263.4	59	Tripp	702.6	16
Hand	551.3	26	Turner	313.4	52
Hanson	246.6	60	Union	242.3	61
Harding	676.4	18	Walworth	784.9	13
Hughes	654.5	19	Yankton	489.8	33
Hutchinson	483.6	34	Ziebach	566.4	25

Statewide Measures

Average: 532.5 miles Median: 486.7 miles

Total: \$247,981,019.84

Average: \$703.89 Median: \$497.14
per capita per capita

Highway, Road & Bridge Expenditures, 2024

<u>County</u>	<u>Total Code 311</u>	<u>\$ Per Capita</u>
Aurora	\$3,590,040.16	\$1,306.89
Beadle	\$6,413,723.31	\$334.94
Bennett	\$1,389,249.48	\$410.90
Bon Homme	\$5,400,008.49	\$771.10
Brookings	\$6,242,854.50	\$181.61
Brown	\$11,616,398.69	\$303.29
Brule	\$1,750,682.34	\$333.65
Buffalo	\$524,067.60	\$269.03
Butte	No Data	No Data
Campbell	\$2,274,841.12	\$1,652.03
Charles Mix	\$3,551,466.88	\$378.90
Clark	\$13,933,814.53	\$3,631.43
Clay	\$3,340,859.45	\$223.22
Codington	\$5,815,837.86	\$205.33
Corson	\$2,262,253.94	\$579.77
Custer	No Data	No Data
Davison	\$3,953,690.75	\$198.12
Day	\$4,400,914.10	\$807.66
Deuel	\$3,936,505.16	\$916.53
Dewey	\$1,243,734.17	\$237.40
Douglas	\$2,616,054.65	\$922.77
Edmunds	\$4,321,546.76	\$1,084.18
Fall River	\$2,277,662.96	\$326.64
Faulk	\$3,678,994.48	\$1,731.29
Grant	\$6,042,988.31	\$799.76
Gregory	\$4,284,613.09	\$1,072.76
Haakon	\$1,669,585.42	\$891.87
Hamlin	\$4,049,216.16	\$656.91
Hand	\$2,554,093.42	\$812.11
Hanson	\$2,197,776.13	\$635.01
Harding	\$3,164,313.84	\$2,413.66
Hughes	\$2,041,942.31	\$114.94
Hutchinson	\$4,316,920.84	\$581.25
Hyde	\$1,306,885.45	\$1,035.57
Jackson	\$1,220,226.56	\$434.86
Jerauld	\$816,324.38	\$490.87
Jones	\$680,991.03	\$742.63
Kingsbury	\$3,222,248.68	\$621.22
Lake	\$2,236,732.55	\$202.25
Lawrence	\$8,853,375.40	\$343.58
Lincoln	\$9,351,604.49	\$143.52
Lyman	\$4,567,158.74	\$1,228.39
Marshall	\$2,860,350.44	\$503.41
McCook	\$5,244,300.66	\$2,175.16
McPherson	\$2,065,870.16	\$479.77
Meade	\$6,151,938.08	\$206.08
Mellette	\$524,567.04	\$273.50
Miner	\$2,458,762.02	\$1,069.96
Minnehaha	\$6,767,474.04	\$34.32
Moody	\$2,805,275.62	\$442.75
Oglala Lakota	\$863,636.28	\$63.17
Pennington	\$10,082,961.42	\$92.32
Perkins	\$3,539,862.27	\$1,248.63
Potter	\$1,878,211.64	\$759.79
Roberts	\$4,300,764.95	\$418.36
Sanborn	\$2,394,446.93	\$1,027.66
Spink	\$5,312,318.25	\$835.14
Stanley	\$1,232,857.94	\$413.71
Sully	\$2,428,699.45	\$1,679.60
Todd	\$1,617,260.31	\$173.54
Tripp	\$6,700,984.64	\$1,191.50
Turner	\$5,258,211.99	\$606.27
Union	\$6,508,024.26	\$387.13
Walworth	\$1,627,164.17	\$306.15
Yankton	\$7,492,216.79	\$321.42
Ziebach	\$752,662.31	\$311.92

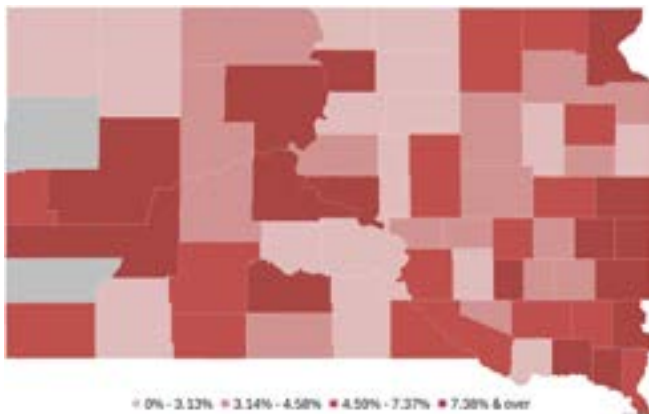
Wheel Tax

Each county may, by ordinance, impose a wheel tax on all motor vehicles, as defined in SDCL 32-3-1, registered in the county at a rate not to exceed five dollars per vehicle wheel. The total vehicle tax may not exceed sixty dollars per vehicle per SDCL 32-5A-1. All revenue generated from the wheel tax may be used only for highway and bridge maintenance and construction.

There are 61 counties that impose a wheel tax. In 2024, counties retained \$20,395,806.12 in wheel taxes, while distributing \$1,512,104 to municipalities and townships.

In 53 counties, wheel tax revenues funded less than 10% of Road and Bridge expenditures. The map below shows these percentages by quartile, with the highest percentages of Road and Bridge expenditures covered by Wheel Tax revenue shown in the darkest shade and lowest percentages in the lightest shade.

Wheel Tax Revenue as % of Road & Bridge Expenditures, 2024



2024 Statewide Measures

Average: 6.74%

Median: 4.58%

County Wheel Tax Revenue, 2024

County	County Wheel Tax \$	% R&B Expenditures
Aurora	\$105,899.35	2.95%
Beadle	\$214,870.86	3.35%
Bennett	\$71,139.90	5.12%
Bon Homme	\$115,144.24	2.13%
Brookings	\$545,834.16	8.74%
Brown	\$825,055.48	7.10%
Brule	\$120,789.43	6.90%
Buffalo	\$22,402.84	4.27%
Butte	No Data	No Data
Campbell	\$35,341.83	1.55%
Charles Mix	\$244,705.40	6.89%
Clark	\$153,245.68	1.10%
Clay	\$491,320.16	14.71%
Codington	\$306,439.50	5.27%
Corson	\$101,030.45	4.47%
Custer	No Data	No Data
Davison	\$582,797.36	14.74%
Day	\$169,630.88	3.85%
Deuel	\$97,688.34	2.48%
Dewey	\$142,814.90	11.48%
Douglas	\$90,372.53	3.45%
Edmunds	\$125,176.91	2.90%
Fall River	\$136,616.61	6.00%
Faulk	\$101,148.28	2.75%
Grant	\$274,757.05	4.55%
Gregory	\$203,166.80	4.74%
Haakon	\$75,925.09	4.55%
Hamlin	\$169,308.09	4.18%
Hand	\$131,760.04	5.16%
Hanson	\$77,965.24	3.55%
Harding	\$0.00	0.00%
Hughes	\$249,983.01	12.24%
Hutchinson	\$226,639.14	5.25%
Hyde	\$0.00	0.00%
Jackson	\$72,420.64	5.94%
Jerauld	\$33,911.64	4.15%
Jones	\$0.00	0.00%
Kingsbury	\$181,432.51	5.63%
Lake	\$339,325.47	15.17%
Lawrence	\$446,881.63	5.05%
Lincoln	\$1,537,054.05	16.44%
Lyman	\$93,658.32	2.05%
Marshall	\$132,661.24	4.64%
McCook	\$172,537.88	3.29%
McPherson	\$0.00	0.00%
Meade	\$1,008,164.63	16.39%
Mellette	\$52,255.77	9.96%
Miner	\$78,655.51	3.20%
Minnehaha	\$3,399,349.02	50.23%
Moody	\$254,589.84	9.08%
Oglala Lakota	\$0.00	0.00%
Pennington	\$3,570,043.22	35.41%
Perkins	\$52,352.32	1.48%
Potter	\$51,011.59	2.72%
Roberts	\$328,894.28	7.65%
Sanborn	\$110,316.82	4.61%
Spink	\$203,667.93	3.83%
Stanley	\$152,701.17	12.39%
Sully	\$85,625.07	3.53%
Todd	\$52,369.39	3.24%
Tripp	\$205,342.68	3.06%
Turner	\$293,018.58	5.57%
Union	\$407,475.56	6.26%
Walworth	\$200,256.94	12.31%
Yankton	\$646,755.48	8.63%
Ziebach	\$24,107.39	3.20%

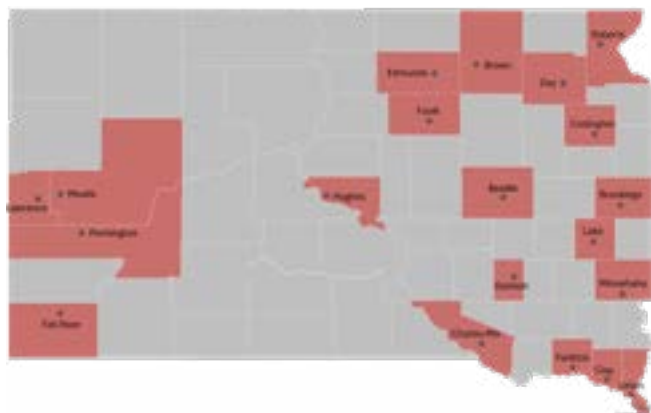
County Jails

South Dakota law requires counties establish and maintain a county jail at the county's expense. If a county does not operate its own jail, or if its facility is inadequate or unsafe, SDCL 24-11-3 requires the county to contract with another county or facility to house its prisoners.

According to the 2025 Sheriff's Management Study, there are 20 Counties operating jails within their borders, including Edmunds County's new facility set to open March 2026. Statewide, counties provide a total prisoner capacity of 2,509.

Counties with Jail Facilities

County	Age of Facility (Years)	Total Capacity	Expanded ≤ 5 Years	Cost of Expansion	Capacity Added
Beadle	45	71			
Brookings	4	84	Yes	\$18,000,000	35
Brown	59	67			
Charles Mix	50	68			
Clay	113	20	Yes	\$20,000,000	54
Codington	52	96	Yes	\$37,000,000	112
Davison	28	72			
Day	60	15			
Edmunds	0	40	Yes	\$7,400,000	40
Fall River	52	27			
Faulk	7	32			
Hughes	15	183			
Lake	52	26			
Lawrence	0.5	149	Yes	\$48,400,000	94
Meade	35	80			
Minnehaha	21	603			
Pennington	36	598			
Roberts	17	90			
Union	26	52			
Yankton	20	136			



Statewide Measures

Code 212 Total: \$97,434,127.77

Average: \$70.21
per capita

Median: \$40.14
per capita

Sources: South Dakota Legislative Audit,
Sheriff's Management Study-SD Attorney General

County Jail Expenditures, 2024

County	Total Code 212	\$ Per Capita
Aurora	\$69,915.04	\$25.45
Beadle	\$1,432,903.20	\$74.83
Bennett	\$382,168.37	\$113.03
Bon Homme	\$364,062.17	\$51.99
Brookings	\$2,802,871.37	\$81.54
Brown	\$3,237,223.07	\$84.52
Brule	\$550,737.51	\$104.96
Buffalo	\$7,385.82	\$3.79
Butte	No Data	No Data
Campbell	\$7,052.00	\$5.12
Charles Mix	\$989,735.44	\$105.59
Clark	\$82,534.21	\$21.51
Clay	\$1,231,480.75	\$82.28
Codington	\$2,883,830.87	\$101.81
Corson	\$44,190.64	\$11.33
Custer	No Data	No Data
Davison	\$2,791,292.57	\$139.87
Day	\$480,013.93	\$88.09
Deuel	\$25,807.49	\$6.01
Dewey	\$72,917.05	\$13.92
Douglas	\$16,914.75	\$5.97
Edmunds	\$59,600.06	\$14.95
Fall River	\$890,709.74	\$127.74
Faulk	\$1,194,834.16	\$562.27
Grant	\$391,978.10	\$51.88
Gregory	\$187,426.28	\$46.93
Haakon	\$1,651.76	\$0.88
Hamlin	\$138,202.79	\$22.42
Hand	\$41,033.37	\$13.05
Hanson	\$73,139.81	\$21.13
Harding	\$10,858.44	\$8.28
Hughes	\$4,282,662.78	\$241.07
Hutchinson	\$104,550.23	\$14.08
Hyde	\$7,690.71	\$6.09
Jackson	\$114,954.15	\$40.97
Jerauld	\$29,879.97	\$17.97
Jones	\$80,890.08	\$88.21
Kingsbury	\$94,855.55	\$18.29
Lake	\$769,317.68	\$69.56
Lawrence	\$20,114,143.85	\$780.59
Lincoln	\$3,226,083.87	\$49.51
Lyman	\$42,106.59	\$11.33
Marshall	\$73,315.84	\$12.90
McCook	\$153,253.94	\$63.56
McPherson	\$26,009.23	\$6.04
Meade	\$2,331,828.11	\$78.11
Mellette	\$132,508.63	\$69.09
Miner	\$8,809.80	\$3.83
Minnehaha	\$22,381,271.41	\$113.49
Moody	\$264,767.24	\$41.79
Oglala Lakota	\$14,925.93	\$1.09
Pennington	\$16,530,392.91	\$151.35
Perkins	\$81,081.48	\$28.60
Potter	\$49,218.84	\$19.91
Roberts	\$1,665,602.68	\$162.02
Sanborn	\$43,492.63	\$18.67
Spink	\$100,846.94	\$15.85
Stanley	\$186,052.71	\$62.43
Sully	\$7,107.29	\$4.92
Todd	\$16,461.66	\$1.77
Tripp	\$225,751.34	\$40.14
Turner	\$161,228.77	\$18.59
Union	\$1,403,875.02	\$83.51
Walworth	No Data	No Data
Yankton	\$2,246,149.15	\$96.36
Ziebach	\$570.00	\$0.24

Indigent Defense

South Dakota's indigent legal defense system has historically been delegated to the counties. The Sixth Amendment Center's South Dakota Indigent Defense Evaluation Plan stated "When a state chooses to delegate its right to counsel responsibilities to its counties, the state must guarantee not only that those local governments and officials are capable of providing effective representation but also that they are in fact doing so. Because the "responsibility to provide defense services rests with the state," national standards unequivocally declare "there should be state funding and a statewide structure responsible for ensuring uniform quality statewide."

According to the Indigent Legal Services Task Force's Final Report and Recommendations, released in October of 2023, South Dakota ranked 49th in the nation for the state's contribution to indigent legal defense costs. The report also noted that South Dakota is one of only two states that requires counties to fund and provide indigent legal services at all levels (trial and appellate).

During the 2024 SD Legislative Session, HB-1057 was passed, which established the Commission on Indigent Legal Services and the Office of Indigent Legal Services, to improve the efficiency and effectiveness of indigent defense and reduce the financial burden on counties.

The South Dakota Office of Indigent Legal Services is a statewide agency responsible for managing indigent defense services in the state's court system. The office currently only provides indigent representation services in direct appeals of cases involving a crime, habeas corpus, or abuse or neglect of a child. The office began taking these cases in 2025, and therefore does not have an impact on the 2024 expenditure data presented here.

Statewide Measures

Total: \$25,818,463.95

Average: \$19.77
per capita

Median: \$16.26
per capita

Sources: South Dakota Legislative Audit,
Indigent Legal Services Task Force Final Report,
Draft South Dakota Indigent Defense Evaluation Plan-6th Amendment Center

Indigent Defense Expenditures, 2024

County	Total Indigent Defense	\$ Per Capita
Aurora	\$24,198.09	\$8.81
Beadle	\$282,888.17	\$14.77
Bennett	\$124,849.34	\$36.93
Bon Homme	\$105,727.28	\$15.10
Brookings	\$623,828.77	\$18.15
Brown	\$918,207.33	\$23.97
Brule	\$161,942.90	\$30.86
Buffalo	\$14,630.41	\$7.51
Butte	No Data	No Data
Campbell	\$25,692.67	\$18.66
Charles Mix	\$295,997.80	\$31.58
Clark	\$36,837.83	\$9.60
Clay	\$244,374.81	\$16.33
Codington	\$1,132,068.06	\$39.97
Corson	\$71,158.80	\$18.24
Custer	No Data	No Data
Davison	\$547,031.44	\$27.41
Day	\$105,660.35	\$19.39
Deuel	\$28,269.74	\$6.58
Dewey	\$28,886.63	\$5.51
Douglas	\$22,788.73	\$8.04
Edmunds	\$20,721.41	\$5.20
Fall River	\$273,867.59	\$39.28
Faulk	\$15,025.19	\$7.07
Grant	\$105,456.54	\$13.96
Gregory	\$52,609.88	\$13.17
Haakon	\$15,887.47	\$8.49
Hamlin	\$46,792.00	\$7.59
Hand	\$20,228.85	\$6.43
Hanson	\$61,386.11	\$17.74
Harding	\$2,714.99	\$2.07
Hughes	\$814,512.51	\$45.85
Hutchinson	\$39,984.36	\$5.38
Hyde	\$7,149.97	\$5.67
Jackson	\$108,203.64	\$38.56
Jerauld	\$13,124.45	\$7.89
Jones	\$31,027.48	\$33.84
Kingsbury	\$43,189.37	\$8.33
Lake	\$267,545.78	\$24.19
Lawrence	\$932,760.24	\$36.20
Lincoln	\$1,426,335.57	\$21.89
Lyman	\$81,423.87	\$21.90
Marshall	\$69,258.70	\$12.19
McCook	\$165,667.47	\$68.71
McPherson	\$5,811.60	\$1.35
Meade	\$586,080.36	\$19.63
Mellette	\$72,438.80	\$37.77
Miner	\$11,101.24	\$4.83
Minnehaha	\$6,801,600.25	\$34.49
Moody	\$206,462.76	\$32.59
Oglala Lakota	\$6,123.61	\$0.45
Pennington	\$6,646,746.48	\$60.86
Perkins	\$45,916.05	\$16.20
Potter	\$28,743.70	\$11.63
Roberts	\$485,519.53	\$47.23
Sanborn	\$17,568.05	\$7.54
Spink	\$62,251.22	\$9.79
Stanley	\$166,967.91	\$56.03
Sully	\$9,094.91	\$6.29
Todd	\$6,836.73	\$0.73
Tripp	\$120,590.16	\$21.44
Turner	\$164,267.70	\$18.94
Union	\$237,815.70	\$14.15
Walworth	\$132,618.39	\$24.95
Yankton	\$583,717.22	\$25.04
Ziebach	\$10,278.99	\$4.26

Appendix: Population



To provide comparative figures for the state's 66 diverse counties, much of the data contained in this report is presented on a per capita basis. However, there are times when users may prefer totals rather than per capita figures.

Population, 2020

<u>County</u>	<u>Population</u>	<u>County</u>	<u>Population</u>
Aurora	2,747	Hyde	1,262
Beadle	19,149	Jackson	2,806
Bennett	3,381	Jerauld	1,663
Bon Homme	7,003	Jones	917
Brookings	34,375	Kingsbury	5,187
Brown	38,301	Lake	11,059
Brule	5,247	Lawrence	25,768
Buffalo	1,948	Lincoln	65,161
Butte	10,243	Lyman	3,718
Campbell	1,377	Marshall	4,306
Charles Mix	9,373	McCook	5,682
Clark	3,837	McPherson	2,411
Clay	14,967	Meade	29,852
Codington	28,325	Mellette	1,918
Corson	3,902	Miner	2,298
Custer	8,318	Minnehaha	197,214
Davison	19,956	Moody	6,336
Day	5,449	Oglala Lakota	13,672
Deuel	4,295	Pennington	109,222
Dewey	5,239	Perkins	2,835
Douglas	2,835	Potter	2,472
Edmunds	3,986	Roberts	10,280
Fall River	6,973	Sanborn	2,330
Faulk	2,125	Spink	6,361
Grant	7,556	Stanley	2,980
Gregory	3,994	Sully	1,446
Haakon	1,872	Todd	9,319
Hamlin	6,164	Tripp	5,624
Hand	3,145	Turner	8,673
Hanson	3,461	Union	16,811
Harding	1,311	Walworth	5,315
Hughes	17,765	Yankton	23,310
Hutchinson	7,427	Ziebach	2,413

Statewide Measures

Total: 886,667

Median: 4,344

Source: 2020 United States Census Bureau

EXPENDITURE AND OTHER FINANCING
USE CODES & DEFINITIONS

SD Department of Legislative Audit

100 GENERAL GOVERNMENT - is a major functional area which includes subfunctions such as the legislature, judicial and financial administration of the county. Also included in this function are miscellaneous activities associated with the support of this function.

110 Legislative - this subfunction is charged with expenditures relating to activities of the legislative branch of county government.

111 Board of County Commissioners - this activity includes all object level expenditures incurred through the operation of the board.

112 Contingency - this activity may include an appropriation up to 5 percent of the operating expenditure budget. No expenditures are charged against this line item; however, the appropriation is transferred to other line items requiring additional expenditure authority.

120 Elections - this subfunction is charged with direct expenditures for registering voters and holding general, primary, and special elections. Salaries of the officials performing election duties recur and incidentally as part of their broader duties are not charged to elections but to their respective departmental activities. The salaries of election deputies, judges, tellers, hired watchers or inspectors, special clerks, and special policemen are chargeable to this subfunction.

130 Judicial System - this subfunction is charged with all expenditures relating to the unified court system (includes clerk of courts and law library). For example, jury fees, witnesses, transcripts, and exhibits.

140 Financial Administration - this subfunction is charged with all expenditures relating to the financial activities of county government.

141 Auditor - this activity includes all object level expenditures incurred through the operation of the auditor's office.

142 Treasurer - this activity includes all object level expenditures incurred through the operation of the treasurer's office.

143 Finance Office - this activity includes all object level expenditures incurred through the operation of a finance office.

149 Other - this activity may be used for object level expenditures incurred for operation of other financial administration functions (collection Custodial, etc.).

150 Legal Services - this subfunction is charged with all expenditures relating to legal support services to and for county government.

151 State's Attorney - this activity includes all object level expenditures incurred through the operation of the state's attorney's office. Include costs of tests.

152 Public Defender - this activity includes all object level expenditures incurred through the operation of the public defender's office. All attorneys paid under this function are employees of the county.

153 Court Appointed Attorney - this activity includes all object level expenditures incurred for court appointed attorney expense. (SDCL 23A-40-20) All attorneys paid under this function are not employees of the county. Includes expenditures to catastrophic legal defense fund.

154 Abused and Neglected Child Defense - this activity includes all object level expenditures incurred for this activity.

159 Other - this activity includes all other accounts not included elsewhere.

160-170 Other General Government - this subfunction is charged with all expenditures relating to other services or activities provided by the general government function.

161 General Government Building - this activity includes all object level expenditures incurred through the operation, maintenance, repair and acquisition of county buildings and related parking lots except for fair, jail and highway expenditures which should go to their respective functions.

162 Director of Equalization - this activity includes all object level expenditures incurred through the assessment and equalization of property and for office maintenance.

163 Register of Deeds - this activity includes all object level expenditures incurred in the operation of the registrar's office.

164 Judgments - this activity includes all object level expenditures incurred through a court decision where the county is liable to pay a judgment.

165 Veterans' Service Officer - this activity includes all object level expenditures incurred through the operation of the Veterans' Service Officer's office.

166 Predatory Animal (GFP) - this activity includes the amount to be budgeted that is certified to the county by the state.

167 Disability Coordinator - this activity includes amounts expended to ensure ADA compliance.

168 Self-Insurance Plan - this activity includes the amount to be paid from a self-insurance plan for claims processed.

169 Other - this activity includes all other costs not identified elsewhere. Loss on disposal of governmental capital assets may be recorded here if immaterial.

170 Geographic Information System (GIS) - costs recorded for a department that maintains an information system which captures, stores, analyzes, manages and presents data that is linked to location.

171 Information Technology - this activity includes all object level expenditures incurred through the operation of a central information and communications technology center where all activities of county government utilize the facility.

172 Human Resources - this activity includes all object level expenditures incurred through the operation of the human resource/personnel office.

200 PUBLIC SAFETY - is a major functional area which includes all subfunctions which have as their objective the protection of persons and property.

210 Law Enforcement - this subfunction is charged with all expenditures relating to activities dealing with law enforcement and corrections.

211 Sheriff - this activity includes all object level expenditures incurred through the operation of the sheriff's office.

212 County Jail - this activity includes all object level expenditures incurred through the operation of the jail and for maintenance of prisoners. This activity should include the cost of housing prisoners in the jail of another county.

213 Coroner - this activity includes all object level expenditures incurred through the operation of the coroner's office.

214 County-Wide Law Enforcement - this activity includes the county's share of the joint law enforcement agreement.

215 Juvenile Detention - this activity includes all object level expenditures for juvenile detention.

219 Other Law Enforcement

220 Protective and Emergency Services - this subfunction is charged with all expenditures relating to activities involving protective and emergency operations.

221 Fire Protection - this activity includes all object level expenditures incurred through fire fighting operations, maintenance, acquisition of equipment, and fire protection agreements.

222 Emergency and Disaster Services - this activity includes all object level expenditures incurred through emergency and disaster operations administered by the county.

223 Flood Control - this activity includes all object level expenditures incurred through flood control operations.

225 Communications Center - this activity includes all object level expenditures incurred for communications when this service is grouped for all protective and emergency services; i.e., law enforcement, E-911, dispatch, fire protection, flood control, etc.

229 Other Protective and Emergency Services (animal control 40-34-10)

300 PUBLIC WORKS - is a major functional area which includes all subfunctions which are associated with providing public works such as roads, bridges and aviation to the public.

310 Highways and Bridges - this subfunction is charged with all expenditures relating to the activities of highway and bridge construction and maintenance.

311 Highways, Roads and Bridges - this activity includes all object level expenditures incurred through the construction, repair, and maintenance of the county highway and bridge, FAS or secondary road system.

320 Sanitation - this subfunction is charged with all expenditures relating to sewer and solid waste operation.

321 Sewers - this activity includes all object level expenditures incurred through sewer operations.

322 Solid Waste - this activity includes all object level expenditures relating to solid waste disposal.

330 Transportation - this subfunction is charged with all expenditures relating to the activities of transportation facilities provided to the public such as airports and railroad authorities.

331 Airport - this activity includes all object level expenditures incurred through the operation, maintenance, repair and acquisition of a county airport.

332 Railroad - this activity includes all object level expenditures incurred through the implementation of a railroad authority contract.

333 Other Transportation - this activity includes all object level expenditures incurred through the operation, maintenance, repair and acquisition of other public transportation systems such as bus and public transit services.

340 Water System - this subfunction is charged with all expenditures relating to water operation.

390 Other Public Works - such as cemetery.

400 HEALTH AND WELFARE - is a major functional area and includes all subfunctions associated with public assistance and institutional care for individuals of the county who are economically unable to provide essential needs for themselves. This function includes economic, health and social assistance.

410 Economic Assistance - this subfunction is charged with all expenditures relating to activities dealing with economic assistance.

411 Support of Poor - this activity includes all object level expenditures incurred through the support of poor persons. This activity also should be used to record payments made for indigent catastrophic premiums.

412 Public Welfare - this activity includes all object level expenditures incurred through specific welfare programs.

413 LIEAP - this activity includes all object level expenditures incurred through the low income energy assistance program.

415 Food Stamp Distribution - this activity includes all object level expenditures incurred in the Food Stamp Program.

419 Other - this activity includes all other economic assistance not identified elsewhere.

420 Health Assistance - this subfunction is charged with all expenditures relating to activities dealing with health services.

421 County Nurse - this activity includes all object level expenditures incurred through the health nurse's office operations and service agreements.

422 Health Services - this activity includes all object level expenditures incurred through the operation of a health service program.

423 Hospital - this activity includes all object level expenditures incurred through the operation, maintenance, acquisition or construction of a county hospital.

424 Ambulance - this activity includes all object level expenditures incurred through the operation or acquisition of an ambulance or for an ambulance service agreement.

425 Board of Health - this activity includes all object level expenditures incurred by the board.

426 WIC - this activity includes all object level expenditures incurred in the WIC program.

429 Other - this activity includes all other health assistance not identified elsewhere. (Retiree insurance premiums paid to a private carrier.)

430 Social Services - this subfunction is charged with all expenditures relating to the activities involving social service programs.

431 Day Care Centers - this activity includes all object level expenditures for the establishment, maintenance or support of day care centers.

432 Child Support Enforcement - this activity includes all object level expenditures incurred through the enforcement of child support payments.

433 Care of Aged - this activity includes all object level expenditures incurred through the support and care of the aged. SDCL 28-18-6

434 Domestic Abuse - this activity includes all object level expenditures incurred through the domestic abuse grant program established by SDCL 25-10-16.

439 Other - this activity includes all other social services not identified elsewhere.

440 Mental Health Services - this subfunction is charged with all expenditures relating to activities involving mental health.

441 Mentally Ill - this activity includes all object level expenditures incurred through the care of mentally ill persons.

442 Developmentally Disabled - this activity includes all object level expenditures incurred through the support of the mentally retarded.

443 Drug Abuse - this activity includes all object level expenditures incurred through the support of drug abuse programs.

444 Mental Health Centers - this activity includes all object level expenditures incurred through the support of mental health centers and adjustment training centers.

445 Mental Illness Board - this activity includes all object level expenditures incurred through the operations of the mental illness board.

449 Other - this activity includes all other mental health services not identified elsewhere.

500 CULTURE AND RECREATION - is a major functional area and all subfunctions associated with culture and recreation.

510 Culture - this subfunction is charged with all expenditures relating to cultural activities.

511 Public Library - this activity includes all object level expenditures incurred through the operation, maintenance or construction of public library.

512 Historical Museum - this activity includes all object level expenditures incurred through construction, improvement and operation of historical museums.

513 County Monuments - this activity includes all object level expenditures incurred through the acquisition and maintenance of county monuments.

514 Historical Sites - this activity includes all object level expenditures incurred through the acquisition, preservation and display of historical site markers.

515 Memorial Day Expense - this activity includes all object level expenditures incurred through defraying necessary expenses of proper observance of Memorial Day.

516 Arts - this activity includes all object level expenditures incurred through support of the arts.

519 Other - this activity includes all other culture expenditures not identified elsewhere.

520 Recreation - this subfunction is charged with all expenditures relating to recreational activities.

521 Recreation Programs - this activity includes all object level expenditures incurred through the provision of recreational programs.

522 Parks - this activity includes all object level expenditures incurred through the acquisition, maintenance and operation of county parks (SDCL 41-18).

523 Exhibition Buildings O&M - this activity includes all object level expenditures incurred through the operation of county agricultural buildings (SDCL 7-27-1).

524 County Fair - this activity includes all object level expenditures incurred through the operation of the county fair.

525 Senior Citizens - this activity includes all object level expenditures incurred through providing recreational programs for senior citizens.

529 Other - this activity includes all other recreation expenditures not identified elsewhere.

600 CONSERVATION OF NATURAL RESOURCES - is a major functional area and includes all subfunctions associated with conservation of soil and water.

610 Soil Conservation - this subfunction is charged with all expenditures relating to soil conservation activities.

611 County Extension - this activity includes all object level expenditures incurred through the operation of the extension office.

612 Soil Conservation Districts - this activity includes all object level expenditures incurred through the support of soil conservation districts.

613 Rodent Control - this activity includes all object level expenditures incurred through the control of rodents.

614 Predator Control Districts - this activity includes all object level expenditures incurred through the support of predator control districts.

615 Weed Control - this activity includes all object level expenditures incurred through the control and eradication of noxious weeds and pests.

616 Grasshopper and Pest Control - this activity includes all object level expenditures incurred through the control and eradication of grasshoppers and pests.

619 Other - this activity includes all other soil conservation expenditures not identified elsewhere.

620 Water Conservation - this subfunction is charged with all expenditures relating to water conservation activities.

621 Geological Survey - this activity includes all object level expenditures incurred through a geological survey.

622 Weather Modification - this activity includes all object level expenditures incurred through weather modification studies and programs.

623 Water Conservation Districts - this activity includes all expenditures incurred through support of water conservation districts.

624 Drainage Commission - this activity includes expenditures of drainage commission according to SDCL 46A-10A-34.

629 Other - this activity includes all other water conservation expenditures not identified elsewhere.

700 URBAN AND ECONOMIC DEVELOPMENT - is a major functional area and includes all subfunctions associated with urban and economic development.

710 Urban Development - this subfunction is charged with all expenditures relating to the activities of urban development.

711 Planning and Zoning - this activity includes all object level expenditures incurred through planning and zoning commissions.

712 Urban and Rural Development - this activity includes all object level expenditures incurred for Urban and Rural Development.

719 Other - this activity includes all other urban development expenditures not identified elsewhere.

720 Economic Development - this subfunction is charged with all expenditures relating to economic development activities within the county.

721 Tourism, Industrial and Recreational Development - this activity includes all object level expenditures incurred through the development of tourism, recreational and industrial programs.

750 INTERGOVERNMENTAL EXPENDITURES -

Expenditures made by one level or unit of government to another government in support of government activities administered by the recipient unit (wheel tax distributions, federal wetland interest distribution, PILT)

800 DEBT SERVICE - is a major functional area which includes interest and principal payments and fiscal charges on general long-term debt.

890 CAPITAL OUTLAY - a function used in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances. The capital outlay expenditure objects are summarized and extracted from the various other expenditure functions and reported as one Capital Outlay Function through a journal entry (or directly by the software) after preparing the Budgetary Comparison Schedule (required supplementary information). Therefore, the expenditures by functions, other than Capital Outlay, in the Statements of Revenues, Expenditures and Changes in Fund Balances do not include capital expenditures.

However, at the discretion of each entity, the capital outlay function for other than Capital Project Funds does not need to be utilized resulting in capital outlay expenditures being reported within respective functions.



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