

**TABLE 4**  
**EXPENDITURE AND OTHER FINANCING USE CODES**

Function - Subfunction - Activity

410 General Government

411 Legislative

- 411.1 Board, Council or Commission
- 411.3 Ordinances, Resolutions and Proceedings
- 411.5 Contingency

412 Executive

- 412.1 Mayor
- 412.2 City Manager
- 412.3 Boards and Commissions

413 Elections

414 Financial Administration

- 414.1 Legal (Attorney)
- 414.2 Auditor/Clerk or Finance Officer
- 414.3 Treasurer
- 414.4 Personnel Department
- 414.5 Civil Service
- 414.7 General Financial Administration

419 Other

- 419.1 Assessor
- 419.2 General Government Buildings
- 419.3 Data Processing
- 419.5 Planner
- 419.6 Engineer
- 419.7 Self-Insurance Plan

420 Public Safety

421 Police

- 421.1 Police Administration
- 421.2 Crime Control and Investigations
- 421.3 Traffic Control
- 421.4 Police Training
- 421.5 Support Services (dispatch/911)
- 421.6 Special Detail Services
- 421.7 Police Stations and Buildings

422 Fire

- 422.1 Fire Administration
- 422.2 Fire Fighting
- 422.3 Fire Prevention
- 422.4 Fire Training

- 422.5 Fire Communications
- 422.6 Fire Repair Services
- 422.7 Medical Services
- 422.8 Fire Stations and Buildings
- 422.9 Volunteer Fire Department
  
- 423 Protective Inspection
  - 423.1 Protective Inspection Administration
  - 423.2 Building Inspection
  - 423.3 Plumbing Inspection
  - 423.4 Electrical Inspection
  - 423.5 Gas Inspection
  - 423.6 Weights and Measures
  
- 429 Other Public Safety
  
- 430 Public Works
  - 431 Highways and Streets
    - 431.1 Highway and Street Administration
    - 431.2 Highways, Streets and Roadways
    - 431.3 Bridges, Viaducts and Grade Separations
    - 431.4 Tunnels
    - 431.5 Storm Drainage (flood damage)
    - 431.6 Street Lighting
    - 431.7 Snow Removal
  
  - 432 Sanitation
    - 432.1 Sanitary Administration
    - 432.2 Street Cleaning
    - 432.3 Solid Waste Collection
    - 432.4 Solid Waste Disposal (**Rubble Sites**)
    - 432.5 Sewage Collection and Disposal
    - 432.6 Weed Control
    - 432.7 Recycling
  
  - 433 Water
    - 433.1 Source of Supply
    - 433.2 Power and Pumping
    - 433.3 Purification
    - 433.4 Distribution
    - 433.5 Administration and General
  
  - 434 Electricity
    - 434.1 Production
    - 434.2 Transmission and Distribution
    - 434.3 Administration and General
  
  - 435 Airport
  
  - 436 Parking Facilities
  
  - 437 Cemeteries

- 438 Natural Gas
- 439 Transit
- 440 Health and Welfare
  - 441 Health
    - 441.1 Regulation and Inspection (public nuisances)
    - 441.2 Rabies and Animal Control
    - 441.3 West Nile
    - 441.4 Retiree Insurance
  - 442 Home Health
  - 443 Mental Health Centers
  - 444 Humane Society
  - 445 Drug Education
  - 446 Ambulance Services (SDCL 34-11-1)
  - 447 Hospitals, Nursing Homes and Rest Homes (SDCL 28-18-6)
    - 447.1 Dietary
    - 447.2 Household and Property
    - 447.3 Professional Care of Patients
    - 447.4 Outpatient and Emergency
    - 447.5 Administration and General
  - 449 Other Health and Welfare
- 450 Culture-Recreation
  - 451 Recreation
    - 451.1 Culture-Recreation Administration
    - 451.2 Participant Recreation
    - 451.3 Spectator Recreation (SDCL 9-12-9)
    - 451.4 Senior Citizens' Activities (SDCL 42-2-8)
  - 452 Parks
    - 452.1 Supervision
    - 452.2 Park Areas
    - 452.3 Parkways and Boulevards
    - 452.4 Forestry and Nursery
    - 452.5 Park Policing
    - 452.6 Park Lighting
  - 455 Libraries
    - 455.1 Library Administration
    - 455.2 Circulation
    - 455.3 Catalog
    - 455.4 Reference
    - 455.5 Order
    - 455.6 Periodicals

- 455.7 Extension
- 455.8 Special Collections
- 455.9 Branch Libraries
  
- 456 Auditorium
  
- 457 Historical Preservation (SDCL 1-19B and 42-7B-46)
  
- 458 Museum (SDCL 9-38-107)
  
- 460 Conservation and Development
  
- 463 Urban Redevelopment and Housing
  - 463.1 Urban Redevelopment
  - 463.2 Public Housing Projects
  
- 465 Economic Development and Assistance
  - 465.1 Industrial Development
  - 465.2 Planning and Zoning
  - 465.3 Promoting the City
  
- 466 Economic Opportunity
  - 466.1 Day Care Centers
  
- 467 Drainage Commission
  
- 470 Debt Service
  
- 480 Intergovernmental Expenditures
  
- 485 Capital Outlay
  
- 490 Miscellaneous
  - 491 Judgments and Losses
  - 492 Loss on Sale or Damage to Capital Assets
  - 499 Liquor
  
- 510 Other Financing Uses
  - 511 Operating Transfers Out (SDCL 9-21-26.1)
  - 511 Transfers Out (SDCL 9-21-26.1)
  - 513 Payments to Refunded Debt Escrow Agent
  - 512 Discount on Bonds Issued
  - 514 Special Items
  - 515 Extraordinary Items
  - 516 Discount on Bonds Issued
  
- 610 Fund Equity Uses
  - 611 Residual Equity Transfers Out (SDCL 9-21-26.1)