

## EXPENDITURE AND OTHER FINANCING USE CODES AND DEFINITIONS

Function - Subfunction - Activity

- 410 General Government** - a functional classification charged with all expenditures for the legislative and judicial branches of a governmental unit. It is also charged with expenditures made by the chief executive officer and other top-level auxiliary and staff agencies in the administrative branch of the government.
- 411 Legislative** - this group includes accounts for recording expenditures by the governing body in the performance of its responsibilities.
- 411.1 **Board, Council or Commission** - expenditures of the municipal governing body.
- 411.3 **Ordinances, Resolutions and Proceedings** - expenditures for printing and advertising ordinances and for printing the proceedings of the governing body.
- 411.5 **Contingency** - an appropriation account not to exceed five percent of the budget. Expenditures are not charged to this account, but rather this account may be transferred to other accounts.
- 412 Executive** - this group includes accounts for recording the expenditures of general executive officers and boards of the governmental unit.
- 412.1 **Mayor** - expenditures for salaries and other expenditures of the mayor and employees connected with the office in the mayor-council form of government.
- 412.2 **Chief Executive** - account used to account for expenditures of the government's chief executive and the employees connected with his or her office. This account title may be changed to indicate the chief executive's specific title, such as **manager** or **administrator**.
- 412.3 **Boards and Commissions** - expenditures of other nonelected boards and commissions acting primarily in executive capacities.
- 413 Elections** - this group includes accounts for recording expenditures for registering voters and holding general, primary and special elections.
- 414 Financial Administration** - this group includes accounts for recording the expenditures of staff agencies performing financial management functions for the governmental unit.
- 414.1 **Legal (Attorney)**
- 414.2 **Finance** - account that may include accounts for each of the following types of financial activities: general supervision, accounting, independent audit, budget, tax administration, treasury, licensing, purchasing, debt administration, and internal audit, if not performed in an independent role.
- 414.4 **Personnel Department**
- 414.5 **Civil Service**

**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** - this activity includes the amount to be paid from a self-insurance plan for claims processed.

**420 Public Safety** - is a major function of government which has as its objective the protection of persons and property. The major subfunctions under public safety are police protection, fire protection, protective inspection and correction.

**421 Police** - this group includes accounts for recording the expenditures incurred by the police department in the administration of various law enforcement activities.

421.1 **Police Administration** - is charged with all expenditures incurred by the chief of police and assistant chiefs in supervising all the activities of the police department.

421.2 **Crime Control and Investigations** - expenditures made in the investigation and control of criminal activity.

421.3 **Traffic Control** - expenditures arising out of traffic control activities.

421.4 **Police Training** - expenditures for training of police officers.

421.5 **Support Services** - expenditures for services such as communication, automotive and medical which support police activity (Dispatch/911).

421.6 **Special Detail Services** - expenditures for police personnel exercising police functions outside of regular police assignments.

421.7 **Police Stations and Buildings** - expenditures for police stations and buildings other than the general municipal building. If police buildings are rented, rental payments are charged to this account.

**422 Fire** - this group includes accounts for recording the expenditures incurred by the fire department in preventing and fighting fires.

422.1 **Fire Administration** - expenditures of the fire chief and his immediate assistants in supervising all the activities of the fire department.

422.2 **Fire Fighting** - expenditures for extinguishing fires and for providing such special services as building and fire hydrant inspections and assistance to persons and property under disaster and emergency conditions.

**422.3 Fire Prevention** - expenditures for such fire prevention activities as inspection of fire hazards, investigation of fire causes, investigation and prosecution of persons involved in incendiary fires, fire prevention education, control of inflammable materials, and enforcement of fire prevention ordinances.

**422.4 Fire Training** - expenditures for training firemen either in training activities carried on in the department or conducted by educational institutions outside of the governmental unit. This account is also charged with maintenance of special training facilities such as drill towers, burning areas, etc.

**422.5 Fire Communications** - expenditures for the acquisition, operation and maintenance of fire alarm systems and other communication systems used by the fire department in preventing and fighting fires. It is also charged with the maintenance of current coverage maps and assignment schedules for response of fire apparatus and with maintenance of records of locations and changes in fire hydrants and sprinkler systems.

**422.6 Fire Repair Services** - expenditures for repair of fire apparatus and equipment and for conducting regular equipment tests.

**422.7 Medical Services** - expenditures for the medical examination, treatment and care of sick or injured firemen.

**422.8 Fire Stations and Buildings** - expenditures for fire stations and buildings other than the general municipal buildings. If fire buildings are rented, rental payments are charged to this account.

**422.9 Volunteer Fire Department** - expenditures made as a subsidy to volunteer fire departments.

**423 Protective Inspection** - this group includes accounts for recording expenditures incurred in making protective inspections except those related to health, fire and other inspections which are definitely assigned to other functions.

**423.1 Protective Inspection Administration** - expenditures for the centralized administration of two or more inspectional services.

**423.2 Building Inspection** - expenditures incurred in the examination of building plans, inspection of building construction, inspection of existing buildings for structural defects and compliance with minimum housing standards, and issuance of building permits.

**423.3 Plumbing Inspection** - expenditures incurred in the examination of plumbing plans, inspection of plumbing installations and issuance of plumbing permits.

**423.4 Electrical Inspection** - expenditures incurred in the examination of electrical plans, inspection of electrical installations and issuance of electrical permits.

**423.5 Gas Inspection** - expenditures incurred in the examination of gas installation and fittings, and issuance of gas permits.

423.6 **Weights and Measures** - expenditures for determining the accuracy of devices used for weighing and measuring physical objects, checking such devices periodically, investigating complaints and prosecuting violators.

**424 Corrections**- includes accounts for recording expenditures for confinement of law violators and for probation and parole activities involved in their rehabilitation.

424.1 **Adult Corrections**- expenditures for the construction, operation, and maintenance of such correctional institutions as prisons, jails, prison factories, and prison farms.

424.2 **Juvenile Corrections** – expenditures for the construction, operation, and maintenance of such correctional institutions for the punishment and rehabilitation of juvenile offenders such as jails, detention homes, and reformatories

429 **Other Protection** - this group includes accounts for protection activities which are not strictly a part of the foregoing major account groupings. Examples include civil defense and flood control.

#### **430 Public Works**

**431 Highways and Streets** - is a subfunction of government which includes all activities related to highways and streets. These activities include not only the construction and maintenance of streets themselves, but also such related facilities as bridges, tunnels, viaducts, storm drainage systems, sidewalks and alleys.

431.1 **Highway and Street Administration** - expenditures incurred in the general administration and supervision of the highways function, including the planning, developing and administration of capital improvement programs for highways and related facilities.

431.2 **Highways, Streets and Roadways** - expenditures for roadways and walkways according to the type of facility involved.

431.3 **Bridges, Viaducts and Grade Separations** - expenditures for the construction, maintenance and repair of bridges (stationary and movable), viaducts, grade separations, trestles and railroad crossings.

431.4 **Tunnels** - expenditures for the construction, maintenance and repair of tunnels, including payments to other governmental jurisdictions for the joint construction and maintenance of tunnels.

431.5 **Storm Drainage** - expenditures for the construction, maintenance and repair of storm drainage inlets, and collection and disposal systems.

431.6 **Street Lighting** - expenditures for street lighting fixtures and for lighting all streets, alleys, bridges, subways and tunnels except those located in parks.

431.7 **Snow Removal** – expenditures for snow removal.

431.8 **Sidewalks and crosswalks** – expenditures for the construction, maintenance, and repair of sidewalks, crosswalks, steps, and stairs.

**432 Sanitation** - is a subfunction of government which includes all activities involved in the removal and disposal of sewage and other types of waste matter.

432.1 **Sanitary Administration** - expenditures for the general administrative direction of sanitation activities.

432.2 **Street Cleaning** - expenditures for sweeping and washing streets, flushing gutters and underpasses, and collection and disposal of debris from streets and public roadways.

432.3 **Solid Waste Collection** - expenditures incurred for the collection of garbage and other refuse and delivering it to the place of disposal.

432.4 **Solid Waste Disposal** - expenditures incurred for disposal of garbage and other refuse. When several methods of disposal are used, such as sanitary landfill and incineration, appropriate accounts should be set up for each disposal facility (Rubble Sites).

432.5 **Sewage Collection and Disposal** - expenditures incurred in the collection and disposal of sewage.

432.6 **Weed Control** - expenditures for cutting and removal of weeds from private property when such is not done by property owners and from government property such as parkways, alleys and easements.

432.7 **Recycling** - expenditures related to recycling.

### **433 Water**

433.1 **Source of Supply** - all maintenance costs for the wells and pumps.

433.2 **Power and Pumping** - costs of electricity, etc., for pumping.

433.3 **Purification** - costs of purifying water. Examples are maintenance of lab and purification equipment and purchase of chemicals.

433.4 **Distribution** - costs of distributing water and collecting bills. Examples are maintenance of mains, meters, hydrants and fountains, and billing and collecting customer charges.

433.5 **Administration and General** - salaries of water superintendent and other office employees, office supplies, engineering, memberships, dues, conventions, and maintenance of office and communication equipment.

### **434 Electricity**

434.1 **Production** - costs of supervision and maintenance of generating electricity.

434.2 **Transmission and Distribution** - costs related to station operation, line operation, meter department operation, and billing and collecting customer charges.

434.3 **Administration and General** - general costs of administration and office.

- 435 **Airport**
- 436 **Parking Facilities**
- 437 **Cemeteries**
- 438 **Natural Gas**
- 439 **Transit**
- 440 Health and Welfare**
  - 441 Health** - is a subfunction of government which includes all activities involved in the conservation and improvement of public health. (*general code enforcement*)
    - 441.1 **Regulation and Inspection** - expenditures for the general administration of public health activities (public nuisances).
    - 441.2 **Rabies and Animal Control** - expenditures incurred for the prevention and treatment of rabies (except for hospitalization).
    - 441.3 **West Nile** - expenditures incurred for the planning and prevention of the West Nile Virus.
  - 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** - costs related to the purchase and serving of food.
    - 447.2 **Household and Property** - costs incurred for the maintenance of hospital personal and real property.
    - 447.3 **Professional Care of Patients** - costs related to the care of patients, nursing service, medical and surgical service, pharmacy, medical records, social service, operating rooms, laboratory, therapies, central supply, etc.
    - 447.4 **Outpatient and Emergency** - costs related to emergency treatment for patients not required to remain in hospital overnight.
    - 447.5 **Administration and General** - costs related to the administrative and business office functions of a hospital and those bearing on the overall activities.
- 449 **Other Health and Welfare**

**450 Culture-Recreation** - is a major function of government which includes all cultural and recreational activities maintained for the benefit of resident citizens and visitors.

**451 Recreation**

451.1 **Culture-Recreation Administration** - expenditures for the general administration of all activities and facilities related to culture and recreation.

451.2 **Participant Recreation** - expenditures for recreational facilities and activities in which direct participation is the primary attribute. Examples include organized athletics, playgrounds, swimming pools, golf courses, tennis courts, recreation centers and other recreation facilities. Specific accounts may be created for each activity.

451.3 **Spectator Recreation** - expenditures for recreational activities of a cultural and scientific nature and which benefit the public as spectators (9-12-9). Examples include are galleries and zoos. Specific accounts may be created for each activity.

451.4 **Senior Citizens' Activities** (SDCL 42-2-8)

451.5 **Other Recreation Facilities** –expenditures for special recreational facilities not included in the foregoing accounts. Examples include camping areas and marinas.

**452 Parks** - expenditures for public parks, public squares and similar ornamental areas.

452.1 **Supervision** - expenditures for supervising park activities or facilities.

452.2 **Park Areas** - expenditures for acquiring, operating and maintaining park areas and related facilities.

452.3 **Parkways and Boulevards** - expenditures for landscaped areas with traffic lanes running through or adjacent to them.

452.4 **Forestry and Nursery** - expenditures for growing trees and other plants and transplanting them along streets, in parks, in parkways or other public areas.

452.5 **Park Policing** - expenditures for special policing in parks, whether carried on under the direction of the police department or special park police.

452.6 **Park Lighting** - expenditures for lighting parks, whenever such expenditures can be separated from the cost of street lighting.

**455 Libraries**

455.1 **Library Administration** - expenditures for general administration of the library or the library system.

455.2 **Circulation** - expenditures incurred in the circulation of library books, periodicals and other materials.

455.3 **Catalog** - expenditures incurred in the classification and cataloging of library materials, the preparation and filing of catalog cards and other acquisition records, and processing and distribution of cataloged materials to various library divisions and/or branch libraries.

455.4 **Reference** - expenditures for all reference services.

455.5 **Order** - expenditures incurred in the ordering of books and periodicals, checking of materials upon receipt, processing of gift materials, and forwarding materials to the catalog division for further processing.

455.6 **Periodicals** - expenditures incurred in the ordering, receipt and maintenance of magazines and periodicals; maintenance of records of periodical holdings; and furnishing of information to and assistance to library patrons in the use of periodicals.

455.7 **Extension** - expenditures incurred in the selection, maintenance and circulation of books and other library materials from bookmobiles.

455.8 **Special Collections** - expenditures made for special collections of clientele sections within the library.

455.9 **Branch Libraries** - expenditures for the construction, maintenance and operation of branch libraries which are located away from the central library or library headquarters of a library system.

456 **Auditorium**

457 **Historical Preservation** - expenditures to preserve, promote and develop the historical resources according to standards established by the state historical society board of trustees. (SDCL 1-19B and 42-7B-46)

458 **Museum** (SDCL 9-38-107)

#### 460 **Conservation and Development**

463 **Urban Redevelopment and Housing** - is a major function of government which is concerned with the planning and provision of adequate housing and with the redevelopment of substandard and blighted physical facilities in urban areas.

463.1 **Urban Redevelopment** - expenditures for activities involved in the conservation, rehabilitation and clearance of designated portions of urban areas by the governmental unit. Also expenditures involved in the relocation of individuals, families and business from clearance areas to new neighborhoods.

463.2 **Public Housing Projects** - expenditures for the acquisition, furnishing, maintenance and operation of the governmental unit's public housing projects for low income persons.

465 **Economic Development and Assistance** - is a function whose activities are directed toward the economic development of the area encompassed by the governmental unit and the provision of assistance and opportunity for persons and businesses that are economically disadvantaged.



465.1 **Economic Development** – expenditures made to foster economic growth and development of the area over which the government exercises jurisdiction. Includes economic and industrial surveys, financial assistance to new industries and business, acquisition of industrial sites, and contact activities of industrial development agencies.

465.2 **Planning and Zoning**

465.3 **Promoting the City**

**466 Economic Opportunity** - expenditures for various programs designed to eliminate or ameliorate poverty and its causes.

466.1 **Day Care Centers (SDCL 26-6-18.1)**

467 **Drainage Commission** - expenditures for drainage and may include drainage basin utility district joint venture. (SDCL 46A-10)

470 **Debt Service** - includes fiscal charges, interest, and principal payments associated with servicing long-term debt.

480 **Intergovernmental Expenditures** - this account includes expenditures made by one level or unit of government to another government in support of governmental activities administered by the recipient unit. Include here only those expenditures which cannot be separately classified under one of the functional or activity accounts enumerated earlier.

485 **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 after preparing the Budgetary Comparison Schedule (required supplementary information). Therefore, the expenditures by functions, other than Capital Outlay, in the Statement 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.*

**490 Miscellaneous** - expenditures which cannot be properly classified under or allocated to the foregoing functions and activities.

491 **Judgments and Losses** - expenditures in settlement of claims against the governmental unit for injury to persons or property.

492 **Loss on Sale or Damage to Capital Assets** - the loss incurred on the sale of or damage to proprietary funds' capital assets.

493 **Liquor**

495 **Pension Expense** – account used to record charges to expense in relation to its pensions payable to employees.

- 510 Other Financing Uses** - outflows of resources which are not expenditures to the governmental unit as a whole. These outflows are reported as "Other Financing Uses" on the statement of operations.
- 511 **Transfers Out** - transfers of resources to another fund without recourse as an operating subsidy. (SDCL 9-21-26.1)
- 512 **Discount on Bonds Issued** - the excess of the face value of bonds over the amount received from their sale (excluding accrued interest and issuance costs).
- 513 **Payments to Refunded Debt Escrow Agent** - payments to an escrow agent from advance refunding bond proceeds that are to be placed in an irrevocable trust.
- 514 **Special Items** – events resulting from significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
- 515 **Extraordinary Items** – transactions or other events that are both unusual in nature and infrequent in occurrence.