

CITY OF NEWTON



CHART OF ACCOUNTS

Effective July 1, 2013

Introduction

This booklet has been prepared to aid you in the understanding and use of the City of Newton's financial accounting system. The first section of this booklet will explain the setup of the financial accounting system, and the following sections will provide brief definitions of accounts and their object codes.

Many times expenditures occur and there is some question as to which account should be charged. The purpose of this booklet is to serve as a guide to simplify the use of the accounts. If the chargeable account is not clear, please call the Finance Department for guidance.

**City of Newton
Financial Accounting System**

City of Newton's accounting system has been set up using a sequence of ten numbers. These ten numbers compose three groups which indicate the fund, the basic activity and the account element respectively.

XX-YYYY.ZZZZ

XX	Fund
YYYY	Basic Activity
ZZZZ	Account Element

As seen above, the first two numbers indicate the **fund** involved in the transaction. The City's most frequently used funds are:

11	General Fund
12	Federal Asset Seizure Fund
13	Powell Bill Fund
30	General Capital Projects Fund
38	Electric Capital Projects Fund
41-49	Water & Wastewater Capital Project Funds
61	Water & Wastewater Fund
63	Electric Fund
80	Health Insurance Fund

The following four digits determine the **basic activity**, and these can be broken down as follows:

0000	General Revenues
1000 – 1999	Assets
2000 – 2999	Liabilities & Equity
4000 – 9999	Department/Division

The last four digits identify the **account element or object code**. For our purposes, the most frequently used of the object codes are the revenue and expenditure accounts. These codes can be categorized as follows:

3000 – 3999	Revenues
4000 – 4899	Personal Services
4900 – 4999	Professional Services
5000 – 5799	Supplies and Materials
5800 – 5999	Capital Projects
6000 – 6999	Current Obligations and Services
7000 – 7999	Fixed Charges and Other Expenses
8000 – 8999	Capital Outlay
9000 – 9299	Debt Service
9300 – 9499	Contracts, Grants, Subsidies, and Allocations
9500 – 9899	Other Financing Uses
9900 – 9999	Interfund Transfers/Budgetary

For our purposes, the most frequently used of the basic activity group is the department/division codes (4000-9999). These codes can be broken down as follows:

4110	Legislative
4120	Administration
4130	Finance
4131	Finance – Purchasing/Warehouse
4132	Information Technology
4140	Human Resources
4141	Health Insurance
4142	Human Resources – Sep. Allowance
4250	Public Works – Administration
4251	Public Works – Garage
4252	Public Works – Streets & Drainage
4253	Powell Bill – Streets & Drainage
4254	Public Works – Sanitation
4260	Parks & Rec – Municipal Facilities
4310	Public Safety – Police
4311	Public Safety – Police – Civilian
4340	Public Safety – Fire
4910	Planning
4921	Planning Parking Lots
6120	Parks & Recreation – Administration
6121	Parks & Recreation – Central
6122	Parks & Recreation – Parks
6123	Parks & Recreation – Pool
6135	Parks & Recreation – Cemeteries
6900	Special Appropriations
7100	PU – Water & Wastewater Operations
7130	PU – Water Treatment Plant
7141	PU – Wastewater Treatment Plant
7200	PU – Electric Cost
7201	PU – Electric Operations
9100	Other Appropriations

REVENUES

The City revenues are broken down between General Revenues (0000) or those revenues that are not department specific, and Program Revenues identified by each department/division code. Revenues are classified as follows. Examples are provided for further clarification.

Ad Valorem Taxes – Taxes that the City levies on real property, personal property, and property of public service companies. This classification includes collections of current and prior year levies, penalties and interest. As well as payments received from taxpayers on taxes written off the books in a prior period.

Other Taxes and Licenses – Items reported within this classification include Local Option Sales Tax, Solid Waste Disposal Tax, Rural Fire District Tax, and Other Taxes and Licenses.

Intergovernmental Revenues – Unrestricted – These revenues represent funds received from other governmental units that have no restriction as to the use of the funds received. Examples of Unrestricted Intergovernmental Revenues are Utility Franchise Tax, Payments in Lieu of Taxes, and Beer and Wine Tax.

Intergovernmental Revenues – Restricted – Grants, entitlements and other shared revenues received from other governmental organizations that are restricted to be used for specific purposes are reported within this category. Examples include Powell Bill, and Federal Grants such as CDBG, Governor’s Highway Safety and FEMA.

Permits and Fees – Any permit or fee charges to allow activity within the city limits would be reported within the Permits and Fees category, such as Local Franchise Fee for Cable TV.

Sales and Services – Revenues from charges for services by departments for goods or services rendered by them to the public or other organizations. It is important to distinguish between revenues derived from departmental earnings or permits and fees. Only those charges that result directly from the activity of a department and are made for recovering part of the cost of the department are considered charges for current services. Examples of activities reported within this classification are Refuse Collection, Planning and Zoning, Parks and Recreation, Water, Wastewater, and Electricity.

Investment Earnings – Interest earned on long-term and short-term investments of idle cash.

Miscellaneous – Activity reported within the Miscellaneous category are sources of revenue such as Rents and Sales of Property, Contributions and Donations, Police Reimbursements, Service Charges, and Recovery of Bad Debts.

Other Financing Sources – This category is used to account for items that provide spendable resources, but are not actually classified as revenues generated by the entity. Examples of these sources are Issuance of Long-term Debt, Interfund Transfers, and Appropriated Fund Balance.

EXPENDITURES

The City's expenditure/expense accounts are broken down between Personal Services, Professional Services, Supplies and Materials, Current Obligations and Services, Fixed Charges and Other Expenses, Capital Outlay, Capital Projects, Debt Service, Contracts Grants Subsidies and Allocations, Other Financing Uses, and Interfund Transfers/Budgetary. The following summaries should help clarify how expenditures should be handled.

Personal Services (4000-4899) – These accounts cover amounts paid directly to employees as salaries, wages, and bonuses, or fees indirectly paid in the form of contributions to employee benefit programs. These accounts also include employer provided allowances, deferred compensation, and annuity payments.

- 4210 Salaries and Wages – Regular
Gross earnings of all full-time, regular employees.

- 4220 Salaries and Wages – Overtime
Earnings compensating employees who have worked in excess of the total hours prescribed in the work cycle by City policy and the Fair Labor Standards Act (FLSA).

- 4230 Salaries and Wages – Part-time
Earnings paid to employees who generally work less than 30 hours per week.

- 4280 Performance Based Incentive Pay
Amounts budgeted for recognition of exceptional performance by employees in accordance with City policy.

- 4285 General Adjustment
Amounts budgeted for appropriation or pay plan adjustments recommended by the City Manager and approved by City Council. This account is not charged for the cost of implementing the programs budgeted. Amounts are reallocated to the appropriate accounts for actual expenditure recognition.

- 4300 Separation Allowance
Amounts paid for mandated separation allowance for Police Department employees pursuant to North Carolina General Statutes.

- 4700 Board Member Salary
Earnings paid to members of the governing board and other officials of commissions and boards.

- 4810 FICA
Amounts contributed on salaries and wages as the City's share of social security (FICA) taxes.

- 4815 Medicare
Amounts contributed on salaries and wages as the City's share of Medicare taxes.

- 4820 Retirement Contribution
Amounts contributed as the City's share to the Local Governmental Employees' Retirement System.

- 4825 Supplemental Retirement Plan – 401(k)
Amounts contributed on salaries and wages as the City's share of 401(k) retirement plans for Sworn Police Officers.

- 4830 Group Insurance Contribution
Amounts contributed as the City's share of group health, life, and LGERS death benefit.

- 4840 Educational Incentive Pay
Amounts paid to employees for successful completion of an approved extended educational study program such as GED, Associate, Undergraduate or Master's degree in accordance with City policy.

- 4850 Unemployment Compensation Contribution
Amounts contributed as City's share for unemployment compensation of employees.

- 4860 Workers' Compensation Contribution
Amounts contributed as City's share of workers' compensation insurance for all employees.

- 4870 Allowances
Amounts paid to employees to recover cost of providing personal vehicles, special clothing, small tools and hand equipment, required by the City for the employee to perform their work responsibilities.

- 4890 Other Fringe Benefits
Amounts paid to or on behalf of employees to various organizations. Includes NC State Firemen's Association.

- 4895 Other Fringe Benefits – Insurance
Amounts paid for insurance on behalf of retired employees who meet established criteria.

Professional Services (4900-4999) – These accounts cover amounts paid for specialized professional services rendered by non-City individuals or organizations.

- 4910 Professional Service – Accounting
Fees, retainers and expenses paid to professionals providing special expertise in accounting.

- 4920 Professional Service – Legal
Fees, retainers and expenses paid to professionals providing special legal expertise.

- 4930 Professional Service – Medical
Fees, retainers and expenses paid to professionals providing special medical expertise.

- 4940 Professional Service – Engineering
Fees, retainers and expenses paid to professionals providing special engineering and architecture expertise.

- 4990 Professional Service - Other
Fees, retainers and expenses paid to professionals providing special expertise not otherwise classified above.

Supplies and Materials (5000-5799) – This group of accounts is used for supplies, materials and small equipment which are consumed and/or deteriorate rapidly with use. Items included in this category are purchased and used directly for operating, maintenance, repair or construction purposes.

- 5110 Janitorial Supplies
Consumable items used to clean City buildings and property, including soaps, cleaners, mops, buckets, vacuum cleaner bags, brooms, brushes, toilet tissue, disinfectants, trash bags, other paper products, trash receptacles, etc.

- 5200 Small Tools and Hand Supplies
Supplies, materials and equipment which normally are not consumed but whose cost is **not more than \$500**. Includes sanders, drills, rakes, shovels, hammers, etc.

- 5210 Signs and Supplies
Supplies, materials, and equipment used for the construction of signs including blank signs, posts and decals. Account is generally used by Streets & Drainage.

- 5220 Storm Sewer and Supplies
Supplies, materials and equipment used for the construction and repair of storm sewers. This account is used only for items purchased. It should not be charged for services performed by outside firms.

- 5230 Fire Hydrant Supplies
Supplies, materials and equipment used for the installation, repair and maintenance of fire hydrants.

- 5240 Curb and Gutter Supplies
Supplies, materials and equipment used for the construction and repair of curbs and gutters. This account is used only for supplies. It should not be charged for purchased services.

- 5250 Street Construction/Reconstruction Supplies
Supplies, materials and equipment used for the construction and/or repair of City streets. This account is used only for supplies. It should not be charged for purchased services.

- 5260 Drainage Maintenance Supplies
Supplies, materials and equipment used for the maintenance of City drainage systems. This account is used only for supplies. It should not be charged for purchased services.

- 5270 Recreation Supplies
Supplies, materials and equipment used for special recreation activities and programs. Includes field equipment, team supplies, tennis nets, arts and craft supplies, day camp and senior citizen programs.

- 5275 Employee Incentive Program Supplies
Supplies, materials and equipment for employee incentives. Includes service awards, frames, plaques, trophies, and picnics.
- 5280 Crime Prevention/Program Supplies
Cost of drug abuse resistance educational supplies. Buttons, hats, shirts, cups, pencils, educational video supplies, drug booklets, and stickers.
- 5290 Fire Suppression Supplies
Supplies, materials and equipment needed for fire control programs which are actually used to extinguish fires. Includes rope, crow bars, flood lights, etc. Do not include items such as binoculars in this account.
- 5300 Safety and Uniform Supplies
Supplies, materials, equipment and uniforms required to be worn by employees or required for their protection. Includes pants, shirts, badges, emblems, helmets, goggles, etc.
- 5305 Work Zone Safety Supplies
Supplies, materials, and equipment required to meet OSHA work zone standards. Examples include work zone signs, cones, flares, barricades and associated lighting, flags, etc.
- 5310 Educational/Program Supplies
Cost of educational, training, and program supplies, and materials for instructional purposes. May include the cost of visual aids and supplies, overhead and slide series, videos, manuals, projectors, players, instructional/training guides, brochures, etc.
- 5320 Audio-Visual Library Supplies
Expenditures related to the purchase of audio-visual training materials for various programs. Includes training books, cassettes, discs, and film.
- 5325 Pool Supplies
Supplies, materials, and equipment related to the operation of City pools. Includes wristband, ring buoys, test kits, etc. **NOTE: Do not budget chemicals in this line item.**
- 5330 Chemicals and Supplies
Chemicals and supplies purchased for the operation and maintenance of City services and facilities. Includes chlorine, solvents, Alco seal, pesticides, etc.

- 5350 Medication and Bandages
Medical supplies kept on hand for accidents and emergencies. Included are first aid kits, cold and headache remedies, prescription drugs and clinical medications. Departments are only authorized to keep first aid kits and cold and headache remedies.
- 5360 Horticulture/Landscaping Supplies
Supplies, materials and equipment used for the landscaping of City parks and facilities. Expenditures include pine bark, top soil, fertilizer, replacement plants, sand, rock dust, week killer, etc.
- 5365 Grounds Equipment and Supplies
Supplies, materials and equipment used for grounds maintenance. Includes lawnmowers (not meeting capital outlay requirements), leaf blowers, snow blowers, etc.
- 5380 Sundries
This account is used for miscellaneous expenditures which do not fall in other accounts. **Used by Police Department only.**
- 5400 Maintenance and Repair Supplies
Supplies, materials and equipment required for repair and upkeep on City equipment and infrastructure which does not materially affect the life or value of the equipment or infrastructure. Includes supplies needed for repair of electrical, plumbing systems, hot water heaters, carpets, hand rails, fans, etc. This account is used for supplies only. It should not be charged for purchased services.
- 5410 Purchase of Large Water Meters
Supplies, materials and equipment for large water meters that are fully reimbursed by the customer.
- 5420 Building Supplies
Miscellaneous supplies, materials and equipment needed for construction that does not materially affect the life or value of the building. Includes paint, locks, floor tiles, etc.
- 5430 Sidewalk Supplies
Supplies and materials required for sidewalk maintenance.
- 5450 Substation Supplies
Supplies, materials and equipment required for the maintenance of substations. Includes contact rods, baffle stacks, gaskets, sight glasses, arcing plates, switches, etc.
- 5460 Distribution Supplies (Maint)
Supplies, materials and equipment required for minor distribution maintenance. Includes service cables, connectors, tape, meters, etc.

- 5461 Distribution Supplies New Const
Supplies, materials and equipment for major distribution maintenance of existing infrastructure. Includes poles, pole lines, hardware, transformers, etc.
- 5480 Street Lighting Supplies
Supplies, materials and equipment required for the maintenance of street lighting. Includes poles, bulbs, shades, etc.
- 5500 Motor Vehicle Maintenance/Supplies
Supplies, materials and equipment to maintain and repair apparatus and vehicles. Such as bearings, oil filters, air filters, fuel filters, spark plugs, belts, hoses, replacement of lights, gauges, valves, etc.
- 5520 Tires and Tubes
Account used for the replacement of tires and tubes. Normally used by the Fire Department.
- 5600 Office Supplies and Materials
Expendable supplies, materials and equipment required for department operation. Items include paper, pens, pencils, calendars, rulers, staplers, tape, dispensers, etc. Items have a relatively minor cost and are consumed rapidly.
- 5601 Office Equipment
Materials and equipment required for department operation which are not consumable and cost less than \$500. Included are adding machines/calculators, shredders, folding tables/chairs, book shelves, etc.
- 5605 Data Processing Supplies
Supplies, materials and equipment required for the operation and support of the computer network. Includes toner, additional memory, printer supplies, etc.
- 5615 NC and County Sales Tax
Expenses related to Purchase for Resale and Vending/Concessionaire activities. Account used by all departments that engage in vendor operations that require collection of sales taxes.
- 5620 Vending/Concessionaire Supplies
Consumable supplies and materials related to the operation of vending machines and general concessionaire activities to include Recreation sponsored events.
- 5630 Laboratory Supplies
Supplies, materials and equipment related to the operation of laboratory at the treatment plants.

- 5640 Law Enforcement Supplies
Supplies, material and equipment required for the execution of police activities. Includes breathalyzer supplies, crime prevention supplies, batteries, video tapes, ammo, etc.

- 5660 Fire Prevention Supplies
Supplies, materials and equipment required for the development and maintenance of a comprehensive fire prevention program. Items include NFPA handbooks and guides.

- 5700 Purchase for Resale
Supplies and equipment purchased for resale. Includes arts and crafts, supplies, Logo items, etc.

- 5705 Purchase for Resale – Recreation Uniforms
Uniforms purchased for recreational events for resale.

- 5799 Miscellaneous Supplies
Supplies, materials and equipment not otherwise classified above. Keys are an example.

Current Obligations and Services (6000-6999) – These accounts are for payments to firms, service vendors, utilities and individuals other than City employees for operation and maintenance activities performed by them.

- 6110 Meeting and Travel
Cost of schools, seminars, workshops or other training for City employees, as well as, travel for the conduct of City business. Includes cost of professional association meetings and conferences. Expenses include mileage reimbursements, parking fees, train or plane fare, hotel accommodations and meals.

- 6200 Telephone Service
Cost of phone and communication service.

- 6250 Postage
Cost of postage billed to department. Includes metered mail, bulk mail, registered mail, UPS charges, etc.

- 6290 Other Communications
Cost of other communication expenses not included above. Account is mainly used by the Fire Department.

- 6300 Electric Expense City
Cost of electrical utility services for City facilities. Includes kWh, demand and electric sales tax.

- 6301 Electric Expenses/St Lighting
Cost of electrical utility services for City street lights. Account is generally used by Electric Division.

- 6330 Natural Gas Expense
Cost of natural gas purchased for heating City facilities including applicable taxes.

- 6340 Water Expense
Cost for use of City water at City facilities.

- 6345 Sewer Expense
Cost for use of City sewer at City facilities.

- 6390 Other Utility Expense
Cost for use of other utilities at City facilities, not otherwise classified above.

- 6410 Printing Cost
Purchased forms, notices, handouts or reports which must be specially printed. Includes utility bills, etc. Amounts may include services for developing original masters, labor services from printer and/or materials and supplies.

- 6510 Building Repair/Maintenance
Cost of required repairs and maintenance to City facilities.
- 6520 Equipment Repair/Maintenance
Cost of repairs and maintenance to City owned equipment.
- 6530 Vehicle Repair/Maintenance
Cost associated with repairs and maintenance of City vehicles completed by non-City employees.
- 6540 Grounds Repair/Maintenance
Cost associated with repairs and maintenance to City grounds provided by non-City employees.
- 6550 Communications Repair/Maintenance
Cost associated with repairs and maintenance to the City's communications equipment. Charges to this account should be made for non-contract services.
- 6570 Street Resurfacing Repair/Maintenance
Cost associated with program to resurface, repair and maintain City streets. Cost generally involves the contracting of services.
- 6571 Street Con/Recon Repair/Maintenance
Cost associated with the reconstruction of City streets through the use of Powell Bill funding. Also includes the repair and maintenance of these streets. Cost generally involves the contracting of services.
- 6572 Sidewalk Repair/Maintenance
Cost associated with the reconstruction, repair and maintenance of City sidewalks. Cost generally involves the contracting of services.
- 6625 Laboratory Testing & Analysis
Cost associated with testing and analysis needed at laboratory facilities.
- 6630 K-9 Expenses
Cost associated with the health and upkeep of City owned drug dogs.
- 6700 Advertising
Cost associated with advertising and publicity of job vacancies, bid requests, public hearings, general public information, etc.
- 6710 Marketing/Promotion
Cost associated with the marketing and promotion of City activities.
- 6810 Renewable Energy Expense (REPS)
Charges from NC Municipal Power Agency for renewable energy compliance obligations as required by the NC General Assembly in Senate Bill 3.

- 6905 Required Physicals
Physicals required by regulatory agencies such as OSHA.
- 6910 Tests and Evaluations
Cost associated with test and evaluations given to candidates for some designated positions.
- 6930 Medical/Dental Claims
Expenses resulting from covered claims under the City's group insurance plan.
- 6935 Temporary Help Services
Clerical or manual labor hired from another employer such as a temporary employment agency.
- 6950 Training/Employee Development
Special training, education or instruction of employees, such as tuition reimbursement and compliance training aids.
- 6960 Annexation Expense
Cost associated with annexations such as recording fees, map preparation, surveys and mailing notices, and legal.
- 6980 Sponsored Activities
Cost associated with fee based, self-sustaining programs.
- 6990 Other Services
Cost associated with other services received by the City which is not properly accounted for in another account.
- 6995 Code Enforcement – Abatement
Cost associated with Code Enforcement and Nuisance abatement.

Fixed Charges and Other Expenses (7000-7999) – These accounts are for charges which are fixed due to contracts or recur on a regular basis. They include rent, insurance, pensions, etc.

- 7110 Rent of Land
Cost associated with the rental of land.

- 7115 Rent of Land – Taxes
Privately owned land for which the City is responsible for the tax payments.

- 7120 Rent of Land – ROW
Cost associated with rental of land for right of way purposes.

- 7140 Rent of Uniforms
Cost associated with the rental fees for uniforms and laundry services.

- 7190 Rent of Other Facilities
Cost associated with the rental fees for other facilities such as post office boxes, etc.

- 7310 Multi-Functional Copier Charges
Cost associated with the use of reproduction equipment not owned by the City. The use of the equipment should be charged to this account, not the purchase of supplies.

- 7320 Rent of Postage Meter
Cost associated with the use of postage metering devices not owned by the City.

- 7390 Rent of Other Equipment
Cost associated with the use of equipment not owned by the City which does not fit in the above accounts. The use of the equipment should be charged to this account, not the purchase of supplies required to operate the equipment.

- 7400 Service/Maint Contract – Other
Cost associated with contracts covering a specific time period of maintenance and service not accounted for in another account, such as animal shelter facilities.

- 7410 Service/Maint Contract – Comm
Cost associated with contracts covering a specific time period of maintenance and service on communications equipment owned or operated by the City.

- 7420 Service/Maint Contract – Equip
Cost associated with contracts covering a specific time period of maintenance and service on other equipment owned or operated by the City.

- 7430 Service/Maint Contract – Soft
 Cost associated with all computer software/licensing contracts covering a specific time period and other cost associated with software, i.e. mileage, subsistence, lodging, modifications, etc.
- 7500 Insurance
 Cost of acquiring property insurance and general or specific liability insurance for the City.
- 7501 Reserve for Liab Ins Claims
 Payment of insurance claims within the City’s deductible limits that do not require capitalization.
- 7502 Ins Stop Loss Fee
 Cost associated with providing stop loss coverage on the City’s group health insurance plan.
- 7503 Ins Admin Charge
 Cost associated with a third party administrator for the City’s group health insurance plan.
- 7550 IBNR Reserve Expenditure
 Liability amounts for claims incurred but not reported for the City’s group health insurance plan.
- 7600 Depreciation Expense
 Expenses associated with Capital Assets. This account is non-budgetary and for Finance use only.
- 7800 Indirect Cost Reimbursement
 Amounts charged to functions of general and administrative services under departmental indirect cost plan.
- 7810 Fleet Maintenance Charges
 Expenditures related to the maintenance and repair of City motor vehicles and City equipment. Cost includes routine and preventative maintenance and repairs required throughout the year. **Charges originate in Public Works or Police Garages.**
- 7815 Generator Fuel Charges
 Fuel expenses related to operations of generators in the Electric Fund.
- 7820 Fleet Fuel Charges
 Fuel expenses required for operations of City motor vehicles. Includes gas, diesel fuel, oil, etc.
- 7900 Non-Capital Outlay
 Tangible personal property having cost within the range of \$500 and \$4,999 with estimated useful life in excess of one year.

- 7910 Dues and Subscriptions
Membership fees and dues paid to professional associations of government officials and subscriptions to technical publications. Includes reference books, manuals, technical papers, etc.

- 7925 Bad Debt Expense
Expenses associated with uncollectible receivables. Finance Department use only.

- 7930 County Landfill Fees
Cost associated with placing refuse into the County landfill.

- 7950 Tax Collection Fees
Cost associated with the County providing tax billing and collection services for the City.

- 7951 Banking Service Fee
Cost associated with banking services.

- 7980 Fed Asset Seizure Prog Expense
Cost associated with this program in accordance with federal guidelines. See Police Chief for specifics.

- 7987 Firemen's Pension Fund
On-behalf payments for pension contributions made by the State for fire department employees who perform firefighting duties for the City.

- 7990 Miscellaneous
Other fixed fees or charges not classified above.

Capital Outlay (8000-8999) and Capital Projects (5800-5999) – The accounts within these groups are for items purchased and/or constructed as capital assets, for a cost greater than \$5,000. Capital assets are those items which have an estimated useful life in excess of one year. These account groups include betterments to the City's infrastructure and capital assets that significantly prolong the asset's economic value or expand its usefulness. Normal repairs that merely maintain the asset in its present condition should not be reflected here; instead, this cost should be reflected within the Supplies and Materials or Current Obligations and Services categories.

- 8200 Capital Outlay – Data Processing Equ
Cost of data processing equipment. Includes networks, systems, software rights, hardware, etc.

- 8400 Cap Outlay – Motor Vehicles
Cost of acquiring motor vehicles. Includes cost of vehicle, applicable tax and title fees, and any other cost related to placing the asset into service.

- 8500 Cap Outlay – Other Equipment
Cost of acquiring equipment with a cost greater than \$5,000 and life expectancy greater than one year.

- 8700 Cap Outlay – Land/Land Improvements
Cost of acquiring land, and land improvements such as fencing, park landscaping, ball fields, etc.

- 8800 Cap Outlay – Building/Building Improvements
Cost of acquiring buildings or significantly improving existing buildings.

- 8807 Capital Outlay – Curb and Gutter
Cost of acquiring/constructing curb and gutter infrastructure.

- 8808 Capital Outlay – Sidewalks
Cost of acquiring/constructing sidewalk infrastructure.

- 8810 Capital Outlay – Roads & Pavement
Cost of acquiring/constructing City's street infrastructure as part of major capital additions or improvements.

- 8811 Capital Outlay – Paving
Cost of paving improvements made to City facilities as part of major capital additions or improvements.

- 8941 Cap Outlay – Storm Drainage
Cost of storm drainage improvements to City infrastructure as a part of major capital additions or improvements.

- 8942 Cap Outlay – Sewer Lines
Cost of sanitary sewer improvements as part of major capital additions or improvements.

- 8951 Cap Outlay – Water Lines
Cost of water line improvements as part of major capital additions or improvements.
- 8960 Cap Outlay – Distribution
Cost of major capital distribution improvements to the City's utility systems.
- 8961 Cap Outlay – Electrical
Cost of electrical improvements as part of major capital additions or improvements.
- 8970 Cap Outlay – HVAC
Cost of HVAC improvements made to City facilities as part of major capital additions or improvements.
- 8990 Cap Outlay – Other
Cost of capital outlay additions and improvements not otherwise classified above.
- 8999 Capital Outlay Contra Asset
This is an accounting adjustment account used for the sole purpose of financial reporting. Finance Department use only.
- 5800
to
5999 Accounts will be added to this range as needed for capital projects.

Debt Service (9000-9299) – These accounts cover amounts paid for the reduction and servicing of the City’s debt. Debt service includes payments to retire the City’s long term general obligation and revenue bond debt and the retirement of the City’s short term debt (i.e. installment purchase contracts, lease purchase contracts, etc.).

- 9100 Bond Principal
Amounts paid for retirement of principal bonded debt owed by the City.

- 9110 Installment Purchase – Vehicle
Amounts paid for reduction of debt owed by the City for vehicles purchased with financing from banks and other financial institutions.

- 9111 Installment Purchase – Equipment
Amounts paid for reduction of debt owed by the City for equipment purchased with financing from banks and other financial institutions.

- 9112 Installment Purchase – DP Equip
Amounts paid for reduction of debt owed by the City for data processing equipment purchased with financing from banks and other financial institutions.

- 9115 Installment Purchase – Land
Amounts paid for reduction of debt owed by the City for land purchased with financing from banks and other financial institutions.

- 9116 Installment Purchase – Fac Imp
Amounts paid for reduction of debt owed by the City for the acquisition and improvements of City facilities with financing from banks and other financial institutions.

- 9117 Installment Purchase – Dist
Amounts paid for reduction of debt owed by the City for the acquisition and improvements of utility distribution systems with financing from banks and other financial institutions.

- 9200 Bond Interest
Amounts paid for interest charges on the City’s outstanding general obligation and revenue debt.

- 9201 Lease Purchase Interest
Amounts paid for interest charges on the City’s outstanding installment purchase agreements.

Contracts, Grants, Subsidies, and Allocations (9300-9499) – These accounts cover amounts appropriated for aid to other governmental entities and non-profit organizations. Also, allocation of appropriations for some designated programs, projects and grants.

- 9305 City Sponsored Activities
Cost associated with City sponsored activities that are not fee based or self-sustaining programs.
- 9315 Arts Council
- 9320 Catawba County Library
- 9330 Appearance Commission
- 9335 Economic Development Corporation
- 9337 Cat Co Citizen Alert Notification
- 9340 1924 Courthouse
- 9345 Sister Cities Program
- 9350 Municipal Service District
- 9355 Newton Merchants Group
- 9360 Greenway Public Transportation
- 9390 Election Expense
- 9401 Newton Conover Band
- 9403 Newton/Conover Auditorium Authority
- 9404 Historical Association
- 9405 Festivals & Events
- 9406 The Green Room
- 9407 Newton Depot Authority
- 9408 Chamber of Commerce
- 9409 The Corner Table
- 9430 GIS CO-OP Agreement
- 9435 WPCOG Administration
- 9440 Intergovernmental Agreements

9445	<u>Governor's Crime Grant</u>
9470	<u>Main Street Solutions Fund Grant</u>
9475	<u>CDBG-Rehabilitation</u>
9480	<u>Commercial Development & Initiatives</u>
9495	<u>Economic Incent/Façade Grts/Wayfinding</u>
9499	<u>Economic Development Incentive</u>

Other Financing Use (9500-9899) and Interfund Transfers/Budgetary (9900-9999) – These accounts cover amounts not appropriately reported in other categories. Items such as Gain/Loss on Disposal of Assets, Debt Issuance Cost, Transfer Between Funds and Budgetary Reserves are included within these categories. These accounts are primarily used by the Finance Department.