

CITY OF PORTSMOUTH FORMAT OF ACCOUNTS



APPENDIX IV

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**City of Portsmouth
Expenditure Account Structure**

XX- Fund(2)	-XXX- Dept(3)	-XXX- Div(3)	-XX- Sub-Div(2)	-XXX- Location(3)	-XXX- State(3)	-XXXXXX Object(6)
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FUND

XX- Fund(2)	-XXX- Dept(3)	-XXX- Div(3)	-XX- Sub-Div(2)	-XXX- Location(3)	-XXX- State(3)	-XXXXXX Object(6)
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01	GENERAL FUND
17	PARKING FUND
20	CDBG
21	PEDLP
25	UDAG
50	WATER FUND
51	SEWER FUND

DEPARTMENT

XX- Fund(2)	-XXX- Dept(3)	-XXX- Div(3)	-XX- Sub-Div(2)	-XXX- Location(3)	-XXX- State(3)	-XXXXXX Object(6)
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700	FINANCE
709	HUMAN RESOURCES
710	CITY COUNCIL
711	CITY MANAGER
712	CITY CLERK
713	ELECTIONS
714	PLANNING
715	LEGAL
716	INSPECTION
733	DEBT SERVICE
734	CONTINGENCY
735	OVERLAY
736	GENERAL ADMINISTRATION
737	COUNTY TAX
738	OTHER NON-OPERATING
740	POLICE

**City of Portsmouth
Expenditure Account Structure**

741 FIRE
 744 CIVIL DEFENSE
 751 PUBLIC WORKS
 752 PARKING/TRANSPORTATION
 780 LIBRARY
 785 RECREATION
 789 COMMUNITY DEVELOPMENT
 790 HEALTH
 792 WELFARE
 793 OUTSIDE SOCIAL SERVICES
 794 EDUCATION
 795 CAPITAL OUTLAY

DIVISION

XX- Fund(2)	-XXX- Dept(3)	-XXX- Div(3)	-XX- Sub-Div(2)	-XXX- Location(3)	-XXX- State(3)	-XXXXXX Object(6)
		101		CITY COUNCIL		
		102		CITY MANAGER		
		104		ALLOCABLE BENEFITS		
		105		CITY CLERK		
		106		ELECTION		
		107		LEGAL		
		201		ACCOUNTING		
		202		ASSESSING		
		203		TAX COLLECTION		
		204		INFORMATION TECHNOLOGY		
		301		TANS		
		302		BONDED DEBT		
		303		LEASES		
		304		OTHER DEBT SERVICE		
		310		CONTINGENCY		
		320		OVERLAY		
		350		GENERAL ADMINISTRATIVE		
		360		COUNTY TAX		
		370		CAPITAL OUTLAY		
		410		PLANNING		

**City of Portsmouth
Expenditure Account Structure**

411	CDBG
412	REVOLVING LOANS
413	UDAG
414	HOUSING FUNDS
416	MICRO LOAN PROGRAM
420	INSPECTION
430	HEALTH
510	DETECTIVES
520	PATROL
530	DISPATCH
540	PARKING GARAGE
541	PARKING ENFORCEMENT
542	PARKING METERS
543	PARKING COLLECTIONS
544	PUBLIC TRANSPORTATION
550	CROSSING GUARDS
570	FIRE FIGHTERS
580	AMBULANCE
590	CIVIL DEFENSE
610	ADMINISTRATION
620	ENGINEERING
630	BUILDINGS
640	HIGHWAYS
650	WATER SUPPLY & TREATMENT
660	WATER DISTRIBUTION
670	WASTEWATER TREATMENT
680	WASTEWATER COLLECTION
710	LIBRARY
720	COMMUNITY CENTERS
730	SWIMMING POOL
740	PLAYGROUNDS
750	BOAT LAUNCH
760	SPECIAL PROGRAMS
770	WELFARE
780	OUTSIDE SOCIAL SERVICES
810	SCHOOL

SUB-DIVISION

**City of Portsmouth
Expenditure Account Structure**

XX- Fund(2)	-XXX- Dept(3)	-XXX- Div(3)	-XX- Sub-Div(2)	-XXX- Location(3)	-XXX- State(3)	-XXXXXX Object(6)
			00	UNALLOCATED		
			08	PERSONNEL & TRAINING		
			09	SPINNAKER POINT ADULT CNT		
			10	AIS		
			11	COMMUNITY RELATIONS		
			12	RECORDS		
			13	BIS		
			14	FAMILY SERVICES		
			15	GENERAL		
			16	ANIMAL CONTROL		
			17	AUXILIARY		
			18	CANINE		
			19	ERT		
			20	ACCIDENT TEAM		
			21	CONNIE BEAN CENTER		
			22	JFK CENTER		
			23	INDOOR POOL		
			24	OUTDOOR POOL		
			25	DIRECT ASSISTANCE		
			26	FIELD TRAINING OFFICE		
			27	EXPLORER		
			28	SRO		
			29	EIO		
			30	DARE		
			31	RUBBISH COLLECTION		
			32	RUBBISH DISPOSAL		
			33	PARKING		
			34	PUBLIC SERVICE		
			35	PUBLIC FACILITIES		
			36	ECON DEV LOAN PROGRAM		
			37	NON-PROFIT LOAN PROGRAM		
			38	HOUSING REHAB		
			39	SPECIAL NEEDS LOAN PROGRAM		
			40	HOUSING ENDOW LOAN PROGRAM		

**City of Portsmouth
Expenditure Account Structure**

41	STREET MAINTENANCE
41	HIGHWAYS ST MTCE PEASE
42	SNOW REMOVAL
43	SIDEWALKS
44	BRIDGE REPAIRS
45	EQUIPMENT MAINTENANCE
46	TREE PROGRAM
47	MOSQUITO CONTROL
48	PARKS & CEMETERIES
49	STREET CLEANING
50	MICRO LOAN PROGRAM
51	ADMINISTRATION
52	ENGINEERING
53	CROSS CONNECTION
54	TREATMENT PLANT
55	LABORATORY PORTSMOUTH
56	WELLS
57	WATER STORAGE TANK
58	BOOSTER STATION PORTS
61	MAINS
62	SERVICES
63	HYDRANTS
64	METERS
65	LIFT STATION
66	FILTER BUILDING
67	FORCE MAINS
68	INTERCEPTOR
69	LATERALS
70	MISCELLANEOUS COSTS
71	PRELIMINARY DESIGN
72	ENGINEERING DESIGN
73	SURVEY
74	RECORD DRAWING
75	CADASTRAL
76	INSPECTION
77	BORING
78	ADMINISTRATION
79	STARTUP

**City of Portsmouth
Expenditure Account Structure**

LOCATION

XX- Fund(2)	-XXX- Dept(3)	-XXX- Div(3)	-XX- Sub-Div(2)	-XXX- Location(3)	-XXX- State(3)	-XXXXXX Object(6)
				100		PORTSMOUTH-UNALLOCATED
				110		CITY HALL/SEYBOLT
				111		PUBLIC WORKS FACILITY
				112		LIBRARY
				115		POLICE STATION
				120		SCHOOL-HIGH SCHOOL
				122		SPINNAKER POINT ADULT CNT
				123		JFK CENTER
				124		CONNIE BEAN CENTER
				125		CENTRAL FIRE STATION
				131		PLAYGROUNDS
				132		PARKS
				141		LIFT STATIONS PORTSMOUTH
				142		LIFT STATION MECHANIC ST
				143		LIFT STATION DEER ST
				171		WELLS-PORTSMOUTH
				177		TANKS-PORTSMOUTH
				180		LABORATORY PORTSMOUTH
				181		PIERCE ISLAND TRTMT PLANT
				182		BOOSTER STATION PORTS
				192		INDOOR POOL
				500		PEASE-UNALLOCATED
				541		LIFT STATIONS PEASE
				542		LIFT STATION RYE STREET
				571		WELLS-PEASE
				577		TANKS-PEASE
				580		LABORATORY PEASE
				581		PEASE SEWER TRTMT PLANT
				582		BOOSTER STATION PEASE
				900		PIERCE ISLAND UNALLOCATED
				992		OUTDOOR POOL

**City of Portsmouth
Expenditure Account Structure**

STATE

XX- Fund(2)	-XXX- Dept(3)	-XXX- Div(3)	-XX- Sub-Div(2)	-XXX- Location(3)	-XXX- State(3)	-XXXXXX Object(6)
					001	CAPITAL PROJECTS
					002	SPECIAL REVENUE
					400	EXECUTIVE
					401	CITY CLERK ADMIN
					402	FINANCIAL ADMINISTRATION
					403	REVALUATION OF PROPERTY
					404	LEGAL EXPENSE
					405	PERSONNEL ADMINISTRATION
					406	PLANNING & ZONING
					407	GENERAL GOVERNMENT BLDGS
					408	CEMETERIES
					409	INSURANCE
					410	ADVERTISING & REGIONAL AS
					411	OTHER GENERAL GOVERNMENTS
					412	POLICE
					413	AMBULANCE
					414	FIRE
					415	BUILDING INSPECTION
					416	EMERGENCY MANAGEMENT
					417	OTHER (INCLUDING GOV'T)
					419	ADMINISTRATION
					420	HIGHWAYS & STREETS
					421	BRIDGES
					422	STREET LIGHTING
					423	OTHER
					424	ADMINISTRATION
					425	SOLID WASTE COLLECTION
					426	SOLID WASTE DISPOSAL
					427	SOLID WASTE CLEAN-UP
					428	SEWAGE COLL & DISPOSAL
					429	WATER ADMINISTRATION
					430	WATER SERVICE
					431	WATER TREATMENT, CONSERV

**City of Portsmouth
Expenditure Account Structure**

432	ELECTRICAL OPERATIONS
433	HEALTH ADMINISTRATION
434	PEST CONTROL
435	HEALTH AGENCIES & OTHER
436	WELFARE DIRECT ASSISTANCE
437	OUTSIDE SOC SERVICE ADMIN
438	WELFARE VENDOR PMTS & OTH
439	PARKS AND RECREATION
440	LIBRARY
441	PATRIOTIC PURPOSES
442	OTHER CULTURE & RECREATION
443	CONSERVATION ADMIN & PURC
444	OTHER CONSERVATION
445	REDEVELOPMENT & HOUSING
446	ECONOMIC DEVELOPMENT
447	PRINCIPAL LONG TERM BONDS
448	INTEREST LONG TERM BONDS
449	INTEREST TANS
450	OTHER DEBT SERVICE
451	CAPITAL OUTLAY-LAND
452	CAP OUTLAY-MACH,VEH,EQUIP
453	CAP OUTLAY-BUILDINGS
454	CAP OUTLAY-IMPROVEMENTS
455	OP TRANSOUT-SPEC REV FUND
456	OP TRANSOUT-CAP PROJ FUND
457	OP TRANSOUT-ENTERP FUND
458	OP TRANSOUT-ELECTRIC
459	OP TRANSOUT-AIRPORT
460	OP TRANSOUT-CAP RESV FUND
461	OP TRANSOUT-EXP TR FUND
462	OP TRANSOUT-HLTH MTCE
463	OP TRANSOUT-NONEXPD TRUST
464	OP TRANSOUT-AGENCY FUNDS
491	SEWER
492	WATER
600	SCHOOL
650	OVERLAY
675	COUNTY TAX

**City of Portsmouth
Expenditure Account Structure**

OBJECT

XX-	-XXX-	-XXX-	-XX-	-XXX-	-XXX-	-XXXXXX
Fund(2)	Dept(3)	Div(3)	Sub-Div(2)	Location(3)	State(3)	Object(6)

010000 SALARIES

011000	REGULAR SALARIES
012000	PART TIME SALARIES
014000	OVERTIME
015000	LONGEVITY
016000	LEAVE AT TERMINATION
017000	HOLIDAY PREMIUM PAY
018000	OTHER PAY
019000	ANTICIPATED EXPENSES

020000 EMPLOYEE BENEFITS

021000	INSURANCE-HEALTH
021100	INSURANCE-DENTAL
021500	INSURANCE-LIFE
021600	INSURANCE-DISABILITY
021700	INSURANCE-LTD
021800	INS CONTRACTUAL STIPEND
022000	SOCIAL SECURITY
022200	FICA
022500	MEDICARE
023000	RETIREMENT
025000	UNEMPLOYMENT COMPENSATION
026000	INSURANCE-WORKERS COMP
029000	FRINGE BENEFITS

030000 PROFESSIONAL SERVICE

030100	PROF SERVICES-AUDIT
031000	PROF SERVICES-ENGINEERING
032000	PROF SERVICE-LEGAL
033000	MANAGEMENT SERVICE
034000	BANK SERVICES

**City of Portsmouth
Expenditure Account Structure**

	034100 TELEPHONE
	034200 DATA PROCESSING
	034300 TELEVISION
	035000 MEDICAL SERVICE
	036000 CUSTODIAL SERVICE
	039000 OTHER PROFESSIONAL SERVICE
040000	<u>PURCHASED PROPERTY SERVICE</u>
	041000 ELECTRICITY
	041100 HEAT AND OIL
	041200 WATER AND SEWER
	041300 RUBBISH
	043000 REPAIRS AND MAINTENANCE
	044000 RENTAL AND LEASES
	048000 INSURANCE
050000	<u>OTHER PURCHASED SERVICE</u>
	053000 ADVERTISING
	054000 EDUCATION AND TRAINING
	055000 PRINTING
	056000 DUES AND SUBSCRIPTIONS
	057100 TRAVEL AND CONFERENCE
060000	<u>SUPPLIES</u>
	061000 GENERAL SUPPLIES
	062000 OFFICE SUPPLIES
	062500 POSTAGE
	063000 MAINTENANCE AND REPAIR
	063500 GASOLINE
	063600 DIESEL FUEL
	063700 LUBRICANTS
	063800 CHEMICALS
	064000 CUSTODIAL AND HOUSEKEEPING
	065000 GROUNDSKEEPING
	066000 VEHICLE REPAIRS
	067000 BOOKS & PERIODICALS
	068000 MATERIALS
	069000 OTHER MISCELLANEOUS

**City of Portsmouth
Expenditure Account Structure**

070000	CAPITAL OUTLAY
071000	LAND
072000	BUILDINGS
073000	OTHER IMPROVEMENTS
074000	EQUIPMENT
075000	FURNITURE AND FIXTURES
076000	VEHICLES
078000	SRF PROJECTS
079000	TRANSPORTATION MANAGEMENT
080000	OTHER CHARGES AND EXPENSES
081000	OTHER CHARGES AND EXPENSES
086000	DEPRECIATION
087000	OUTSIDE SERVICE
088000	ASSISTANCE
089000	SCHOOL EXPENDITURES
090000	OTHER FINANCIAL USES
091000	TRANSFER TO SPECIAL REV FUND
098000	DEBT SERVICE-PRINCIPAL
098100	DEBT SERVICE-INTEREST
099000	LEASES

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