

# CITY OF PORTSMOUTH FORMAT OF ACCOUNTS



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**City of Portsmouth  
Expenditure Account Structure**

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

**FUND**

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

- 01 GENERAL FUND
- 17 PARKING FUND
- 20 CDBG
- 21 PEDLP
- 25 UDAG
- 50 WATER FUND
- 51 SEWER FUND

**DEPARTMENT**

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

- 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



**City of Portsmouth  
Expenditure Account Structure**

360	COUNTY TAX
370	CAPITAL OUTLAY
410	PLANNING
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

**City of Portsmouth  
Expenditure Account Structure**

780 OUTSIDE SOCIAL SERVICES  
810 SCHOOL

**SUB-DIVISION**

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		

**City of Portsmouth  
Expenditure Account Structure**

36	ECON DEV LOAN PROGRAM
37	NON-PROFIT LOAN PROGRAM
38	HOUSING REHAB
39	SPECIAL NEEDS LOAN PROGRAM
40	HOUSING ENDOW LOAN PROGRAM
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

**City of Portsmouth  
Expenditure Account Structure**

74 RECORD DRAWING  
 75 CADASTRAL  
 76 INSPECTION  
 77 BORING  
 78 ADMINISTRATION  
 79 STARTUP

**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 TRIMT PLANT
				182		BOOSTER STATION PORTS
				192		INDOOR POOL
				500		PEASE-UNALLOCATED
				541		LIFT STATIONS PEASE
				542		LIFT STATION RYE STREET
				571		WELLS-PEASE



**City of Portsmouth  
Expenditure Account Structure**

577 TANKS-PEASE  
 580 LABORATORY PEASE  
 581 PEASE SEWER TRTMT PLANT  
 582 BOOSTER STATION PEASE  
 900 PIERCE ISLAND UNALLOCATED  
 992 OUTDOOR POOL

**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

**City of Portsmouth  
Expenditure Account Structure**

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
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

**City of Portsmouth  
Expenditure Account Structure**

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

**OBJECT**

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

City of Portsmouth  
Expenditure Account Structure

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
034100	TELEPHONE
034200	DATA PROCESSING
034300	TELEVISION
035000	MEDICAL SERVICE
036000	CUSTODIAL SERVICE
039000	OTHER PROFESSIONAL SERVICE
040000	PURCHASED PROPERTY SERVICE
041000	ELECTRICITY
041100	HEAT AND OIL
041200	WATER AND SEWER
041300	RUBBISH
043000	REPAIRS AND MAINTENANCE
044000	RENTAL AND LEASES
048000	INSURANCE
050000	OTHER PURCHASED SERVICE
053000	ADVERTISING
054000	EDUCATION AND TRAINING
055000	PRINTING
056000	DUES AND SUBSCRIPTIONS
057100	TRAVEL AND CONFERENCE
060000	SUPPLIES
061000	GENERAL SUPPLIES
062000	OFFICE SUPPLIES
062500	POSTAGE
063000	MAINTENANCE AND REPAIR

**City of Portsmouth  
Expenditure Account Structure**

063500	<u>GASOLINE</u>
063600	<u>DIESEL FUEL</u>
063700	<u>LUBRICANTS</u>
063800	<u>CHEMICALS</u>
064000	<u>CUSTODIAL AND HOUSEKEEPING</u>
065000	<u>GROUNDSKEEPING</u>
066000	<u>VEHICLE REPAIRS</u>
067000	<u>BOOKS &amp; PERIODICALS</u>
068000	<u>MATERIALS</u>
069000	<u>OTHER MISCELLANEOUS</u>
070000	<u>CAPITAL OUTLAY</u>
071000	<u>LAND</u>
072000	<u>BUILDINGS</u>
073000	<u>OTHER IMPROVEMENTS</u>
074000	<u>EQUIPMENT</u>
075000	<u>FURNITURE AND FIXTURES</u>
076000	<u>VEHICLES</u>
078000	<u>SRF PROJECTS</u>
079000	<u>TRANSPORTATION MANAGEMENT</u>
080000	<u>OTHER CHARGES AND EXPENSES</u>
081000	<u>OTHER CHARGES AND EXPENSES</u>
086000	<u>DEPRECIATION</u>
087000	<u>OUTSIDE SERVICE</u>
088000	<u>ASSISTANCE</u>
089000	<u>SCHOOL EXPENDITURES</u>
090000	<u>OTHER FINANCIAL USES</u>
091000	<u>TRANSFER TO SPECIAL REV FUND</u>
098000	<u>DEBT SERVICE-PRINCIPAL</u>
098100	<u>DEBT SERVICE-INTEREST</u>
099000	<u>LEASES</u>

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