

CITY OF PORTSMOUTH FORMAT OF ACCOUNTS



This page is intentionally blank.

**City of Portsmouth
Expenditure Account Structure**

XX-	-XXX-	-XXX-	-XX-	-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
84	PRESCOTT PARK

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
738	OTHER NON-OPERATING

**City of Portsmouth
Expenditure Account Structure**

740 POLICE
 741 FIRE
 744 CIVIL DEFENSE
 751 PUBLIC WORKS
 752 PARKING/TRANSPORTATION
 753 STORMWATER
 780 LIBRARY
 785 RECREATION
 786 SENIOR SERVICES
 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		
		339		SENIOR SERVICES		
		350		GENERAL ADMINISTRATIVE		

**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
642	COLLECTIONS (STORMWATER)
644	TREATMENT (STORMWATER)
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		
			36	ECON DEV LOAN PROGRAM		
			37	NON-PROFIT LOAN PROGRAM		

**City of Portsmouth
Expenditure Account Structure**

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
74	RECORD DRAWING
75	CADASTRAL
76	INSPECTION
77	BORING

**City of Portsmouth
Expenditure Account Structure**

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
				133		PRESCOTT PARK
				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

**City of Portsmouth
Expenditure Account Structure**

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
					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

**City of Portsmouth
Expenditure Account Structure**

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
461	OP TRANSOUT-EXP TR FUND
462	OP TRANSOUT-HLTH MTCE
463	OP TRANSOUT-NONEXPD TRUST
464	OP TRANSOUT-AGENCY FUNDS
465	STORMWATER
491	SEWER
492	WATER
600	SCHOOL
650	OVERLAY

**City of Portsmouth
Expenditure Account Structure**

675 COUNTY TAX

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

(This page intentionally left blank)