

CITY OF PORTSMOUTH FORMAT OF ACCOUNTS



APPENDIX IV

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**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

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
 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		
		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		
		411		CDBG		
		412		REVOLVING LOANS		
		413		UDAG		

**City of Portsmouth
Expenditure Account Structure**

414 HOUSING FUNDS
 416 MICRO LOAN PROGRAM
 420 INSPECTION
 430 HEALTH
 510 DETECTIVES
 520 PATROL
 530 DISPATCH
 540 PARKING ENFORCEMENT
 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

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		

**City of Portsmouth
Expenditure Account Structure**

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
41	STREET MAINTENANCE
41	HIGHWAYS ST MTCE PEASE
42	SNOW REMOVAL
43	SIDEWALKS
44	BRIDGE REPAIRS
45	EQUIPMENT MAINTENANCE
46	TREE PROGRAM

**City of Portsmouth
Expenditure Account Structure**

- 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

LOCATION

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

**City of Portsmouth
Expenditure Account Structure**

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

STATE

XX-	-XXX-	-XXX-	-XX-	-XXX-	-XXX-	-XXXXXX
Fund(2)	Dept(3)	Div(3)	Sub-Div(2)	Location(3)	State(3)	Object(6)
					001	CAPITAL PROJECTS
					002	SPECIAL REVENUE

**City of Portsmouth
Expenditure Account Structure**

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
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

**City of Portsmouth
Expenditure Account Structure**

- 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

OBJECT

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

01000 SALARIES

City of Portsmouth
Expenditure Account Structure

	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
	034100	TELEPHONE
	034200	DATA PROCESSING
	034300	TELEVISION
	035000	MEDICAL SERVICE
	036000	CUSTODIAL SERVICE
	039000	OTHER PROFESSIONAL SERVICE

City of Portsmouth
Expenditure Account Structure

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
	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
070000	CAPITAL OUTLAY
	071000 LAND
	072000 BUILDINGS
	073000 OTHER IMPROVEMENTS
	074000 EQUIPMENT

**City of Portsmouth
Expenditure Account Structure**

	<u>075000 FURNITURE AND FIXTURES</u>
	<u>076000 VEHICLES</u>
	<u>078000 SRF PROJECTS</u>
	<u>079000 TRANSPORTATION MANAGEMENT</u>
<u>080000 OTHER CHARGES AND EXPENSES</u>	
	<u>081000 OTHER CHARGES AND EXPENSES</u>
	<u>086000 DEPRECIATION</u>
	<u>087000 OUTSIDE SERVICE</u>
	<u>088000 ASSISTANCE</u>
	<u>089000 SCHOOL EXPENDITURES</u>
<u>090000 OTHER FINANCIAL USES</u>	
	<u>091000 TRANSFER TO SPECIAL REV FUND</u>
	<u>098000 DEBT SERVICE-PRINCIPAL</u>
	<u>098100 DEBT SERVICE-INTEREST</u>
	<u>099000 LEASES</u>