

APPENDIX IV  
FORMAT OF ACCOUNTS

# CITY OF PORTSMOUTH FORMAT OF ACCOUNTS



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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)

FUND

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

- 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)

- 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  
 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			
		414	HOUSING FUNDS			

**City of Portsmouth  
Expenditure Account Structure**

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				
							10		AIS				

**City of Portsmouth  
Expenditure Account Structure**

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
47	MOSQUITO CONTROL

**City of Portsmouth  
Expenditure Account Structure**

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-	-XX-	-XXX-	-XXX-	-XXXXXX
Fund(2)	Dept(3)	Sub-Div(2)	Location(3)	State(3)	Object(6)
			100	PORTSMOUTH-UNALLOCATED	
			110	CITY HALL/SEYBOLT	



**City of Portsmouth  
Expenditure Account Structure**

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

**SIATE**

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

**City of Portsmouth  
Expenditure Account Structure**

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
439	PARKS AND RECREATION

**City of Portsmouth  
Expenditure Account Structure**

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

**010000 SALARIES**

**011000 REGULAR SALARIES**

City of Portsmouth  
Expenditure Account Structure

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
040000	PURCHASED PROPERTY SERVICE
041000	ELECTRICITY

City of Portsmouth  
Expenditure Account Structure

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	GROUNDKEEPING
066000	VEHICLE REPAIRS
067000	BOOKS & PERIODICALS
068000	MATERIALS
069000	OTHER MISCELLANEOUS
070000	CAPITAL OUTLAY
071000	LAND
072000	BUILDINGS
073000	OTHER IMPROVEMENTS
074000	EQUIPMENT
075000	FURNITURE AND FIXTURES
076000	VEHICLES
078000	SRF PROJECTS

City of Portsmouth  
Expenditure Account Structure

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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