

CITY OF PORTSMOUTH FORMAT OF ACCOUNTS



APPENDIX V

This page is intentionally blank.

**City of Portsmouth
Expenditure Account Structure**

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

FUND

XX-	-XXX-	-XXX-	-XX-	-XXX-	-XXX-	-XXXXXXX
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-	-XXXXXXX
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**

738 OTHER NON-OPERATING
 740 POLICE
 741 FIRE
 744 CIVIL DEFENSE
 751 PUBLIC WORKS
 752 PARKING/TRANSPORTATION
 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-	-XXX-	-XXX-	-XX-	-XXX-	-XXX-	-XXXXXX
Fund(2)	Dept(3)	Div(3)	Sub-Div(2)	Location(3)	State(3)	Object(6)
		101				
		102				
		104				
		105				
		106				
		107				
		201				
		202				
		203				
		204				
		301				
		302				
		303				
		304				
		310				
		320				

**City of Portsmouth
Expenditure Account Structure**

350	GENERAL ADMINISTRATIVE
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

**City of Portsmouth
Expenditure Account Structure**

770 WELFARE
780 OUTSIDE SOCIAL SERVICES
810 SCHOOL

SUB-DIVISION

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

**City of Portsmouth
Expenditure Account Structure**

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
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

**City of Portsmouth
Expenditure Account Structure**

73 SURVEY
 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 TRTMT PLANT
				182		BOOSTER STATION PORTS
				192		INDOOR POOL
				500		PEASE-UNALLOCATED
				541		LIFT STATIONS PEASE
				542		LIFT STATION RYE STREET

**City of Portsmouth
Expenditure Account Structure**

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- 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

**City of Portsmouth
Expenditure Account Structure**

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
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

**City of Portsmouth
Expenditure Account Structure**

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)

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

City of Portsmouth
Expenditure Account Structure

	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
	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

City of Portsmouth
Expenditure Account Structure

	<u>063000 MAINTENANCE AND REPAIR</u>
	<u>063500 GASOLINE</u>
	<u>063600 DIESEL FUEL</u>
	<u>063700 LUBRICANTS</u>
	<u>063800 CHEMICALS</u>
	<u>064000 CUSTODIAL AND HOUSEKEEPING</u>
	<u>065000 GROUNDSKEEPING</u>
	<u>066000 VEHICLE REPAIRS</u>
	<u>067000 BOOKS & PERIODICALS</u>
	<u>068000 MATERIALS</u>
	<u>069000 OTHER MISCELLANEOUS</u>
<u>070000 CAPITAL OUTLAY</u>	
	<u>071000 LAND</u>
	<u>072000 BUILDINGS</u>
	<u>073000 OTHER IMPROVEMENTS</u>
	<u>074000 EQUIPMENT</u>
	<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>

(This page intentionally left blank)