

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
- 738 OTHER NON-OPERATING
- 740 POLICE

**City of Portsmouth
Expenditure Account Structure**

741 FIRE
 744 CIVIL DEFENSE
 751 PUBLIC WORKS
 752 PARKING/TRANSPORTATION
 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			
		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			
		350	GENERAL ADMINISTRATIVE			
		360	COUNTY TAX			
		370	CAPITAL OUTLAY			
		410	PLANNING			

**City of Portsmouth
Expenditure Account Structure**

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
780	OUTSIDE SOCIAL SERVICES
810	SCHOOL

SUB-DIVISION

**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)
			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		
			38	HOUSING REHAB		
			39	SPECIAL NEEDS LOAN PROGRAM		
			40	HOUSING ENDOW LOAN PROGRAM		

**City of Portsmouth
Expenditure Account Structure**

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
78	ADMINISTRATION
79	STARTUP

**City of Portsmouth
Expenditure Account Structure**

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	
				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	

**City of Portsmouth
Expenditure Account Structure**

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 GOVT)
					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

**City of Portsmouth
Expenditure Account Structure**

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
491	SEWER
492	WATER
600	SCHOOL
650	OVERLAY
675	COUNTY TAX

**City of Portsmouth
Expenditure Account Structure**

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
					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	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

**City of Portsmouth
Expenditure Account Structure**

<u>070000 CAPITAL OUTLAY</u>
071000 LAND
072000 BUILDINGS
073000 OTHER IMPROVEMENTS
074000 EQUIPMENT
075000 FURNITURE AND FIXTURES
076000 VEHICLES
078000 SRF PROJECTS
079000 TRANSPORTATION MANAGEMENT
<u>080000 OTHER CHARGES AND EXPENSES</u>
081000 OTHER CHARGES AND EXPENSES
086000 DEPRECIATION
087000 OUTSIDE SERVICE
088000 ASSISTANCE
089000 SCHOOL EXPENDITURES
<u>090000 OTHER FINANCIAL USES</u>
091000 TRANSFER TO SPECIAL REV FUND
098000 DEBT SERVICE-PRINCIPAL
098100 DEBT SERVICE-INTEREST
099000 LEASES

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