

# 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/TRANSPORTATION  |
| 780 | LIBRARY                 |
| 785 | RECREATION              |
| 789 | COMMUNITY DEVELOPMENT   |
| 790 | HEALTH                  |
| 792 | WELFARE                 |
| 793 | OUTSIDE SOCIAL SERVICES |
| 794 | EDUCATION               |
| 795 | CAPITAL OUTLAY          |

**DIVISION**

| XX-<br>Fund(2) | -XXX-<br>Dept(3) | -XXX-<br>Div(3) | -XX-<br>Sub-Div(2)     | -XXX-<br>Location(3) | -XXX-<br>State(3) | -XXXXXX<br>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-<br>Fund(2) | -XXX-<br>Dept(3) | -XXX-<br>Div(3) | -XX-<br>Sub-Div(2) | -XXX-<br>Location(3)       | -XXX-<br>State(3) | -XXXXXX<br>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-<br>Fund(2) | -XXX-<br>Dept(3) | -XXX-<br>Div(3) | -XX-<br>Sub-Div(2) | -XXX-<br>Location(3) | -XXX-<br>State(3)         | -XXXXXX<br>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-<br>Fund(2) | -XXX-<br>Dept(3) | -XXX-<br>Div(3) | -XX-<br>Sub-Div(2) | -XXX-<br>Location(3) | -XXX-<br>State(3) | -XXXXXX<br>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-<br>Fund(2) | -XXX-<br>Dept(3) | -XXX-<br>Div(3) | -XX-<br>Sub-Div(2) | -XXX-<br>Location(3) | -XXX-<br>State(3) | -XXXXXX<br>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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