

Chart of Accounts

Account #	Account Name	Account Description
CODE 1	PERSONNEL SERVICES	
1-11-10	Salaries – Regular	Includes salaries and wages of all regularly-employed personnel, both full time and part time.
1-11-20	Salaries – Overtime	Includes salary charges at a time and a half rate for hours worked over 40 hours per week for non-exempt (non-comp time) employees.
1-12-10	Social Security	Employer matching portion of Social Security Taxes owed to US government.
1-12-20	Group Insurance	Employer expense for TML health insurance for employees within division.
1-12-21	Additional Insurance	Additional insurance primarily for Police Officers as per bargaining contract agreement. Health Insurance for Police Retirees and additional Dental Insurance.
1-12-30	Unemployment Compensation	Employer tax owed to state government.
1-12-40	Workers' Compensation	Federal tax owed to Federal government to handle worker's compensated issues.
1-12-50	Retirement Contribution	Employers match for employees retirement savings within TMRS
1-12-60	Retired Employee Benefit	Includes payments for retired employees.
1-12-61	Death Benefits	Death Benefits to beneficiaries.
1-12-62	Retirees Health Insurance	Health insurance for retired employees.
1-12-90	Compensated Absences	Includes accumulated vacation and sick leave wages for which an employee is expected to be paid.
CODE 2	MATERIALS & SUPPLIES	
2-07-00	Computer Hardware/Software	Computer equipment and software under \$5,000 for each item purchased. Includes PC's, Printers, Scanners, Software, Memory Modules, etc.
2-08-00	Clothing & Linen Supply	Includes all purchase of uniforms and linen items such as sheets, pillowcases, mattress covers, patches, etc. Does not include payments to employees for clothing allowance.
2-09-10	Recreational Supplies	Includes rackets, balls, nets, etc. used for recreational sports.
2-09-20	Park and Playground Supplies	Includes all purchases of items under \$5,000 for all the City's parks and playgrounds such as water fountains, small playground structures, etc.
2-09-30	Award Supplies	Purchase of certificates, plaques and any other items to be used as recognitions.
2-14-10	Training Books & Materials	Purchase of training manuals, videos, audio cassettes, tests, study materials, etc

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2-14-16	EMS Training Equipment	Purchase of equipment for EMS trainings.
2-19-00	Botanical & Agricultural Supplies	Includes fertilizers, bulbs, seeds, trees, plants, topsoil, etc., used on parks and public grounds.
2-21-00	Photographic Supplies	Includes film, film packs, chemicals and paper for developing photos.
2-23-01	Books	Books purchased for reference purposes for department use.
2-23-02	Library Books <i>(Library only)</i>	Account used by the Public Library to replenish library reading supply for public.
2-23-03	Audiovisual Materials <i>(Library only)</i>	Account used by the Public Library to replenish the Public Library's audiovisual materials.
2-23-05	Library Software <i>(Library only)</i>	Software that can be checked out by visitors at the Public Libraries.
2-23-10	Library Supplies <i>(Library only)</i>	Supplies that can be checked out by visitors at the Public Libraries.
2-24-00	Minor Apparatus & Tools	Articles in this classification are normally of small unit value, costing less than \$5,000 and are subject to either loss or rapid deterioration. Includes all hand tools used by carpenters, plumbers, electricians, mechanics, laborers, surveyors, engineers, draftsmen, and small equipment used by doctors and laboratories, VCR's, televisions, etc.
2-24-05	Haz-Mat Supplies & Tools <i>(Fire only)</i>	Used for the purchase of hazardous spills containment items.
2-24-10	Safety Equipment	Equipment under \$5,000 used to contribute department employees safety.
2-24-20	Furnishings	Items under \$5,000 used to decorate department with fixtures. (Desks, file cabinets, wall ornaments, refrigerators, etc.)
2-24-30	Engineering Field Supply	Supplies that are used in the field by the engineers such as surveying equipment.
2-25-00	Ammunition	Includes ammunition for firearms.
2-30-10	Materials to Repair Buildings & Improvements	Includes all materials required in the maintenance and repair of real property such as buildings, structures and facilities. However, any replacement or improvements that substantially increase the value of the building or facility should be charged to capital outlay.
2-30-12	Materials for Extensions & Taps	For water & sewer. Materials to repair on install service extensions and taps.

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2-30-15	Materials to Repair Lines	For water & sewer. Materials to repair service lines for water and sewer systems.
2-30-16	Materials Repair Meters	For water fund. Materials to repair service lines for water meters.
2-30-17	Street Materials/Cutler Paving	For the Cutler Paving contract for street improvements.
2-30-18	Materials to Repair Sidewalks	Materials needed to repair sidewalks.
2-30-20	Materials to Repair Vehicles & Heavy Equipment	Includes all parts and materials required for the maintenance and repair of such equipment as automobiles, trucks, tractors, draglines, ditching machines, and sweepers.
2-30-21	Parts & Batteries (Fire Vehicles)	Includes all parts and materials needed for the repair and maintenance of fire engines.
2-30-22	Tires and Tubes (Transit and Fire Vehicles)	Includes purchases of tires for Transit and Fire vehicles.
2-30-23	Materials to Repair Vehicles/Light Equipment	Includes all parts and materials needed for the repair and maintenance of light vehicles and equipment.
2-30-24	Materials for Landfill Maintenance	Includes materials and supplies to maintain and upkeep landfill cells.
2-30-30	Materials to Repair Machinery & Equipment	Includes all parts and materials required for the maintenance and repair of such equipment as air conditioners, boilers, typewriters, calculators, desks, chairs, pumps, boilers, motors, jack hammers, lawn-mowers, weed eaters, etc.
2-30-40	Materials to Repair Street Signs	Includes metal sign, paint, letters, poles, etc.
2-30-45	Materials to Repair Traffic Signals	Includes timers, motors, relays, bulbs, connectors, etc.
2-30-46	Materials to Repair Pavement Markings	Includes all materials needed paint traffic markings.
2-30-50	Materials to Repair Street Lights	Includes street light parts and bulbs.
2-32-01	Trade Show Exhibits (LCVB only)	Includes all purchases of materials to display information about the City at meetings and conferences.
2-32-03	Tourist Video & Audio (LCVB only)	Includes all purchases of video and audio materials of the City for visitors and guests.
2-32-04	Employee Incentive Program	Includes the purchase of materials for the purpose of promoting employee incentives.
2-32-05	Safety Incentives	Includes the purchase of materials for the purpose of promoting safety.

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2-32-10	Promotional Materials	Includes item that will be used for promotion of a program or activity being sponsored by the City: Pencils, Pens, T-shirts, stickers, etc.
2-33-10	Office Supplies	Includes supplies necessary for the operation of an office such as pens, envelopes, and small off. equip. such as staplers, tape dispenser, toners, etc.
2-34-10	Janitorial Supplies	Includes all cleaning supplies such as soap, disinfectants, deodorizers, floor oils, wax, paper towels, toilet tissue, rags and minor equipment such as brooms and mops.
2-35-10	Recycling Materials	For the purchase of recycling bags by the Solid Waste department.
2-36-10	Kitchen Supplies	Includes all purchase of non-food kitchen related items such as plates, forks, etc. to be used for City related purposes.
2-36-20	Food & Ice	Includes all food and food related purchases.
2-36-40	Dog Food and Supplies	Used by Police Dept. in purchasing food and supplies for K-9 units.
2-38-10	Medical Supplies	Includes supplies for first aid kits, bandages, medical materials, etc.
2-38-20	X-Ray Supplies	X-Ray film and other supplies for x-ray operations.
2-38-30	Dental Supplies	Includes specialized dental materials.
2-38-50	Laboratory Supplies	Supplies used specific for laboratory work.
2-38-60	Chemicals	Includes all types of chemicals for water treatment, pool treatment, recharging fire extinguishers and similar applications.
2-38-70	Pharmaceuticals <i>(Health only)</i>	Includes all types of pharmaceuticals.
2-66-10	Motor Fuel	Includes gasoline and diesel fuel, and other fuels for vehicles for all City departments besides the Transit Department.
2-66-20	Diesel <i>(Transit only)</i>	Used for the purchase of diesel for bus fleet.
2-66-30	Unleaded <i>(Transit only)</i>	Used for the purchase of unleaded fuel for the bus fleet.
2-66-40	Compressed Natural Gas <i>(Transit only)</i>	Used for the purchase of natural gas costs for bus fleet and other vehicles.
2-66-50	Training Fuels	Includes purchases of all fuels to be used for training purposes only.
2-66-60	Oil & Other Lubricants	Includes oil and other lubricants for vehicles.
2-81-01	Equipment Replacement (911 Regional Grant Only)	Expenses occurred by counties (covered by Commission On State Emergency Communications) to replace 911 equipment needed for operations.

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2-81-03	Recorders (911 Regional Grant Only)	Devices that capture and retain sounds including, but not limited to, voice loggers that record sound on a permanent source for later review and instant recall recorders that record and temporarily store calls for immediate review.
CODE 3	CONTRACTUAL SERVICES	
3-13-10	Travel for Professional Development	Includes transportation, lodging expense of employees incurred while receiving professional development of official duties. Includes cost of registration of class if needed.
3-13-20	Operational Travel	Includes transportation, meals and lodging expense of employees incurred in the performance of official entities as a representative of the City.
3-13-24	State Funded Travel	Includes all trainings funded by the State.
3-13-30	Training & Education	Includes all payments to organizations to provide trainings in town.
3-15-10	Car Allowance	Payment to City employees for use of privately-owned vehicles in the performance of official duties.
3-15-20	Bridge Tunnel & Tolls	Includes all toll payments such as the International Bridge tolls.
3-17-00	Freight	Includes the cost of transporting heavy equipment from one work location to another, and all freight and cartage on outgoing and incoming shipments made by the City.
3-17-20	Postage	Includes metered postal service, express or overnight mail.
3-18-00	Linen & Laundry Service	Includes dry cleaning services and any other laundry services.
3-20-10	Building Maintenance	Includes all services required in the maintenance and repair of real property such as buildings, structures of all types, streets, sidewalks, street lights, park lights, swimming pools, elevators, boilers, etc. Does not include materials or supplies necessary for the maintenance and repairs. Does not include maintenance of machinery and equipment.
3-20-11	Garden/Landscape Repair	Includes all services to repair or maintain gardens and landscaping.
3-20-12	Maintenance of Taps & Extensions	Includes all services required for the maintenance of water and sewer taps and extensions.

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3-20-14	Maintenance of Sewer Backups	Includes all services required to maintain lines affected by sewer backups.
3-20-15	Maintenance of Lines	Includes all services required for the maintenance of water and sewer lines.
3-20-16	Maintenance of Meters	Includes all services required for the maintenance of water meters.
3-20-17	Maintenance of Street Lights	Includes all services required to maintain street lights.
3-20-30	Machinery & Equipment	Includes all services required for the maintenance of equipment such as air conditioning systems, copy machines, computer equipment, typewriters, postage machines, etc.
3-20-35	Vehicle Maintenance	Includes all services required for the maintenance and repair of all automobiles, trucks, tractors, draglines, ditching machines, sweepers, and other engine-driven equipment.
3-20-36	Maintenance-Treatment Corrective	Costs associated with the maintenance for water and sewer treatment plants.
3-20-37	Maintenance-Pump Corrective	Costs associated with the maintenance of Water and Sewer pumps.
3-20-38	Maintenance-Storage Corrective	Costs associated with the maintenance of ground storage and elevated storage tanks within the Utility system.
3-20-39	Maintenance-Lift Station Corrective	Costs associated with the maintenance of mechanical issues with the Utility system lift station system.
3-20-40	Maintenance-Sewer Laterals	Costs associated with the maintenance of sewer lines that connect sewer system main lines to customer lines.
3-20-41	Maintenance-Landfill Cells	Costs associated with the maintenance of the land fill cell.
3-20-70	Fuels (Fleet Dept. only)	Includes all payments for the service of fuel.
3-20-71	Parts and Batteries (Fleet Dept. only)	Includes all purchase of parts and batteries for the maintaining of City Vehicles.
3-20-72	Tires and Tubes (Fleet Dept. only)	Includes all purchases of tires to maintain City vehicles.
3-20-73	Oil & Other Lubricants (Fleet Dept. only)	Includes all purchases of oil & other lubricants needed to maintain City vehicles.
3-20-74	Air Condition (Fleet Dept. only)	Includes all purchases needed to maintain the air condition systems of City vehicles.
3-20-75	Transmission (Fleet Dept. only)	Includes all purchases needed to maintain the transmissions of City vehicles.
3-20-76	Welding (Fleet Dept. only)	Includes all purchases needed to do welding

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		services on City vehicles.
3-20-77	Tire Repair (Fleet Dept. only)	Includes all purchases need to maintain the tires on City vehicles.
3-20-78	H.D. Equip. Parts/ Labor (Fleet Dept. only)	Includes all purchases of parts and labor to maintain City vehicles.
3-20-79	Small Units (Fleet Dept. only)	Includes all purchases need to maintain small mechanical units.
3-20-80	Mechanical Services Other (Fleet Dept. only)	Other miscellaneous repairs for vehicles not handled shop
3-31-10	Communications	Includes telephone, telegraph, FAX, and telecommunications services for computer linkages. Does not include repairs to telephone equipment.
3-31-20	I-Net	Charges for INet Communication Services for City.
3-37-10	Rental of Land or Buildings	Includes rental of land or building for office space.
3-37-15	Avigation Lease	A non-exclusive, easement and right of way, appurtenant to the property on which the airport is located for the unobstructed passage of all aircraft in the air space above grantor's property to an infinite height.
3-37-20	Uniform Rental	Payment of uniform rental charges.
3-37-30	Rental of Equipment	Includes rental of all equipment such as office machines, postage machines tabulating equipment, and heavy machinery. Does not include lease/ purchased equipment.
3-39-10	Landfill Charges	Cost of Landfill charge to City Departments.
3-39-20	Waste Hauling	Includes the cost of trash collecting services such as Southern Sanitation.
3-39-30	Waste Material Disposal	Includes the cost of disposing hazardous and waste materials.
3-39-40	Wood Waste Disposal/Mulch	Includes cost of disposing wood debris to recycle to mulch.
3-40-10	Electricity	Payment for electrical service.
3-40-15	Electricity-Street Lights	Payment of electrical service of street lights.
3-40-16	Electricity-Traffic Signals	Payment of electrical service of traffic signals.
3-40-20	Gas	Payment for natural or propane gas.
3-40-30	Water	Payment for City Utility charges.
3-52-00	Third Party Contracts	Payments to Tax Attorney, Appraisal District, STDC, and LIDF.
3-54-00	Aid to Other Agencies	Contributions for social programs.
3-55-01	Management Fees	Payment for management services.

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Account #	Account Name	Account Description
3-55-02	Registration Fees	Payment of seminar registration fees, registration for internet domain, and other registries services needed for department.
3-55-03	Accounting Services	Payment of bookkeeping services rendered by General Fund (Transit and Community Development funds only.)
3-55-04	Bank Service Fees	Payment of fees assessed by banks.
3-55-05	Audit Fees	Payment of fees to independent auditors.
3-55-06	Administrative Fees	Payment of administration fees to General Fund by other City funds.
3-55-07	Legal Fees	Payment of fees to outside attorneys for legal representation.
3-55-08	Adm. Fee-Insurance TML	Administration fee to TML to administer the City's insurance plan.
3-55-09	Adm. Fee-Retirees	Administration fee to TML to administer the retirees.
3-55-11	Architectural Fees	Payment of fees to outside architects for services.
3-55-12	Project Engineer Fees	Payment of fees to outside engineers for services.
3-55-13	Adm. Fee-Prescription Fees	Administration fee to TML for the prescriptions.
3-55-14	Testing Fees	Payment of fees to outside firms for soil testing and similar services.
3-55-15	Inspection Fees	Payment of fees to outside firms for fire inspections and similar services.
3-55-16	Street Cut Charges	Formerly used by Utilities for charges of repaving cuts made in streets to access a water or sewer line.
3-55-17	Nursing Services	Used by Health Dept. for payment of fees to contracted nurses for services rendered.
3-55-18	Quality Control Fees	Payment of fees for the purpose of being certified for quality control.
3-55-19	Wrecker and Storage Fees	Payment of fees to wrecker service companies for recovery of broken-down City vehicles and vehicle storage fees.
3-55-20	Demolition Costs	Payment of fees to construction firms for the demolition and clean-up of demolished structures.
3-55-21	Appraisal Fees	Payment of fees to outside appraisers for property valuation services.
3-55-22	Market Research	Payment of services for the gathering, recording, and analyzing of data with respect to a particular market.
3-55-23	Court & Litigation Fees	Payment of court-imposed fees or penalties.

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3-55-24	License & Permit Fees	Payment of certification fees for licensed employees or miscellaneous permits.
3-55-25	Actuarial Fees	Payment of fees for actuarial services.
3-55-26	Consultant Fees	Payment to outside firms for advice or consultation services.
3-55-27	Lab Fees	Payment to outside firms for health-related laboratory services (Quest Diagnostics, etc.)
3-55-28	Physician Fees	Used by Health Dept. & Police Department for payment of fees to contracted physicians for services rendered.
3-55-29	Franchisee Reld Services (Telecom only)	Used by the Telecommunications Dept. for the services including technical review, franchisee fee audits, and needs assessments for franchisees.
3-55-30	Security Services	Payment of security guard services (C.W. Tenorio Security services.)
3-55-31	Armored Car Fees	Payment of courier service (Rochester Armored Car service.)
3-55-33	Alarm System Fees	Payment of alarm monitoring fees.
3-55-34	Crash Crew	Payments for the services of the airport crash crew.
3-55-35	Lot Clearance Fees	Payment of fees to firms for the clean-up of vacant lots.
3-55-36	Confidential Funds	Used by Police Dept. for the purchasing of information and contraband.
3-55-38	Additional Administration Charges	Used by Bridge Fund to pay for additional administration charges.
3-55-39	Environmental Fees	Payment of fees for environmental permits and certifications.
3-55-40	Contract Labor	Payment of labor charges to individuals hired on an interim basis and subject to IRS rules on autonomy.
3-55-44	Hotel/Motel City Promotion	Payment of services to promote the City funded with Hotel/Motel funds.
3-55-45	Micro-Filming Service Fees	Payment for micro-filming services.
3-55-46	Informant Fees	Payments to informants involved in drug operations.
3-55-47	Film & Video Developing	Payment of services to develop film and video.
3-55-48	Professional Fees Acquisition	Payment of expenses incurred in the acquisition of property.

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3-55-49	Commissions	Payment of services based on performance basis (NRS-Health Dept. and Utility collection stations.)
3-55-50	Counseling Services	Used by Health Dept. for payment of fees to contracted counselors for services rendered.
3-55-51	Diagnostic Services	Used by Health Dept. for payment of fees for services rendered.
3-55-52	Nutritional Services	Used by Health Dept. for payment of nutritional counseling for services rendered.
3-55-53	Pharmaceutical	Used by Health Dept. for payment of fees to contracted pharmacists for services rendered.
3-55-54	Home Health Services	Used by Health Dept. for payment of fees to contracted specialists for services rendered.
3-55-55	Dental Care Services	Used by Health Dept. for payment of fees to contracted dentists for services rendered.
3-55-56	Clinician Fees	Used by Health Dept. for payment of fees to contracted nurses for services rendered.
3-55-57	Moving Expenses	Payment of expenses incurred in relocation of City employees.
3-55-58	Food Services	Used by Health Dept. for purchase of foodstuffs for needy citizens.
3-55-59	Housing Services	Used by Health Dept. for rental assistance for needy citizens.
3-55-60	Tuition Reimbursement	Reimbursement of tuition fees for qualified City employees.
3-55-61	Real Estate Broker Fees	Used by Airport for payment of fees to real estate brokers for services rendered.
3-55-63	GF Customer Service	Charge for collection of charges from Tax Department for Water, Sewer, Solid Waste, & NPDES funds.
3-55-64	Database Services	Used for the payment of database access fees.
3-55-65	Survey Fees	Payment of fees to outside entities for telephone, door-to-door, or other surveys.
3-55-66	Investment Fees	Payments of fees associated with investment services.
3-55-67	Water Availability Study	Payments of services for the study of the availability of water.
3-55-71	Physical Exams	Payments of services to conduct physical exams.
3-55-72	Water Customer Service	Administrative fees for the service of water customers.
3-55-73	Translation Services	Payments for translating services.
3-55-74	Instructor's Fees	Fees to individuals that conduct trainings or other classes to the public.

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3-55-76	Illegal Dumping Cleanup	Used by Solid Waste Fund for fees incurred in cleaning of illegal dumping sites.
3-55-78	Special Events	Fees related to special events hosted by the City.
3-55-79	Homeless Shelter Program	Emergency Shelter Grant Fund only. Funds allocated by grant proceeds for shelter of homeless in area.
3-55-84	Burials	Costs associated with burials.
3-55-85	Evidence Processing (Police Only)	Costs to process forensic evidence for cases. Includes forensic testing, medical tests, abuse investigations, and animal cruelty investigations.
3-55-86	Inmate Processing (Police Only)	Cost incurred for Webb County to process and hold people arrested by City of Laredo Police Department
3-55-87	New Recruit Testing (Police Only)	Polygraph testing and credit checks for employees applying for employment in the City Police Department.
3-55-88	Support Service	Charges for support services contracts. I.e. HTE contract for software upgrade for City.
3-55-89	Arbitrator Fees	Payment for service to judge and decide disputed issues within the City or between the City and an outside party.
3-55-90	Drug Grant Svcs.-Counties (<i>Police only</i>)	To account for services provided by counties in conjunction with police grants.
3-55-91	New Employee Recruitment	Contractual service from contractor to search for individuals to fill City positions.
3-55-94	Arbitrage Rebate Services	Services to analyze arbitrage costs in regards to bonds issues within the City.
3-55-96	Election Services	To account for services incurred during City elections.
3-55-97	Sisters City Youth Program	To account for expenses related to the Sisters City Youth Program
3-55-98	Court Reporter Fees	To account for costs related to court reporter fees for litigation processes that involve the City.
3-56-01	Trade Show Participation (LCVB only)	Costs associated with a trade show such as a meeting or conference for groups and organizations.
3-56-04	Hosting & Entertainment	For the promotion of the City, costs incurred during the entertainment of non-City dignitaries (no alcoholic beverages permitted-City policy). Also, Charges for entertaining or receiving guests at meetings or sponsorships.

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3-56-05	Convention Bids (LCVB only)	Charges incurred when the City enters a contract such as Ambassador fees and travel for Miss Texas pageants.
3-56-06	Convention Hosting (LCVB only)	Charges needed to conduct political or social meetings.
3-56-08	Family Tours (LCVB only)	Charges associated with a trip of a group of persons when conducting business or making a performance.
3-56-10	Client Incentives	Used primarily by Health dept. to increase awareness by providing incentives to clients.
3-56-77	City Promotion	Payment of services incurred in the promoting of the City.
3-62-00	Advertising	Includes cost of advertising, publication of public notices, ordinances, bid invitations.
3-62-18	Magazine (LCVB only)	Charges for advertisements on periodical publications.
3-62-19	Billboard (LCVB only)	Advertising on outdoor signs.
3-62-20	Direct Mail (LCVB only)	Advertising that is mailed.
3-62-24	Print (LCVB only)	Advertising on an original image made by an artist and designed to be reproduced.
3-62-25	Electronic (LCVB only)	Advertising via an electronic mean.
3-62-26	Collateral Materials (LCVB only)	Advertising by a company producing promotional items.
3-62-27	Production (LCVB only)	Production fees for the purpose of representing and distributing advertised information.
3-63-01	Monterrey Office (LCVB only)	Payment of operating expenses for the Laredo Trade and Travel Center for the promotion of the City in Mexico.
3-63-02	Festivals & Events (LCVB only)	Charges associated with local celebrations or programs that promote the City.
3-63-03	Washington Trip (LCVB only)	Charges associated with the annual Washington trip to promote the City.
3-63-04	Arts Events (LCVB only)	Payment of services for the creation and execution of a special event for the promotion of the City.
3-63-05	Special Events-Marathon (LCVB only)	Charges associated with the marathon events that promote the City.
3-63-06	Airline Promotion (LCVB only)	Charges associated to promote the usage of airlines in the City.
3-63-07	Marketing (LCVB only)	Charges associated with the marketing of the WBCA museum.

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3-63-08	Parades (LCVB only)	Expenses related to parades festivities for the City.
3-64-00	Membership & Subscriptions	Includes memberships to professional organizations and subscriptions to professional periodicals.
3-65-00	Client Transportation	Used by Health Dept. to purchase gas vouchers for needy citizens.
3-70-00	Printing Services	Includes professional services for printing or reproducing materials such as budgets, books, office forms, police tickets and warrants, job orders, inspection tags, business cards and other such items.
3-70-04	City Festivals (LCVB only)	Includes printing services for City sponsored festivals.
3-70-06	Historic Preservation (LCVB only)	Includes printing services for the purpose of preserving historical items.
3-71-00	Production Services	Payment of fees to Public Access for video production and other services.
3-75-10	Housing Rehab Loans	HUD Program charge
3-75-30	Loans to CHDO	HUD Program charge
3-82-01	Network (911 Regional Grant Only)	Grant related expenses for counties in 911 Region. Includes voice and data circuitry required to deliver a 911 call to the appropriated Public Safety Answering Point.
3-82-02	Wireless Phase I (911 Regional Grant Only)	The service by which the Wireless Service Provider delivers to the designated PSAP the wireless end user's calling party number, cell site, and sector information when a wireless end user makes a 911 call.
3-82-03	Database (911 Regional Grant Only)	Database management services associated with the State contracted vendor for wire line database services
3-82-04	Equipment Rent (911 Regional Grant Only)	The renting of the 911 Customer Premise Equipment necessary to receive a wire line and wireless 911 calls and dispatch or transfer the calls to responding agencies.

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3-82-05	Language Line (911 Regional Grant Only)	Service provided by vendors to facilitate 911 calls from non-English speaking residents or travelers.
3-82-06	Equipment Maintenance (911 Regional Grant Only)	The preservation and upkeep of 911 equipment in order to ensure that it continues to operate and perform at a level comparable to that exhibited at its initial acquisition
3-8207	Database Maintenance (911 Regional Grant Only)	The maintenance of the county's database system. Includes the continued assignment of addresses, maintaining and updating the addressing data collected, providing new or changed addresses to the telephone companies, cost sharing for the replacement of damaged or missing street signs, and correcting address errors.
3-82-08	MIS (911 Regional Grant Only)	Service to upkeep hardware and software connected to the 911 system to collect, store, manipulate, and display statistical data about 911 activities.
3-82-10	PSAP Training (911 Regional Grant Only)	The cost to be reimbursed to local governments or expended by the RPC for training associated with the operation of 911 equipment and call handling protocols.
3-82-11	Public Education (911 Regional Grant Only)	The cost associated with providing materials to the public regarding 911.
3-82-16	Ancillary Maintenance & Repair (911 Regional Grant Only)	The preservation and upkeep of recorders, pages, and emergency power in order to ensure that in continues to operate and perform at a level comparable to that exhibited at its initial acquisition.
3-97-10	Insurance – Property	The Property coverage through the TML is written on an “all risk” basis, including earthquake and flood. The coverage applies to all real and personal property, subject to usual and customary exclusions such as money, securities, paved surfaces, underground property, optic cables, telephone and communication lines and other items.
3-97-15	Insurance – Mobile Equipment	This policy provides “all risk” coverage on mobile equipment (including watercraft) while on or off premises.

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Account #	Account Name	Account Description
3-97-20	Insurance – Auto Liability	This policy covers legal liability for third-party bodily injury or property damage resulting from the operation, use, maintenance, or ownership of any automobile that is owned, hired, or borrowed by the City of Laredo.
3-97-25	Insurance – General Liability	The policy provides broad protection for third-party bodily injury, property damage liability or personal injury arising out of the operations, premises, contracts, products, and completed operations performed by the City.
3-97-26	Insurance – Health – Professional Liability	Insurance cost related to the City insuring health nurses working on behalf for the City of Laredo.
3-97-27	Insurance-Health-Medical Claims	Payments to TML for health medical claims.
3-97-28	Insurance-Health-Prescription Claims	Payments to TML for prescription claims.
3-97-30	Insurance – Errors & Omissions	This policy provides coverage for the City's employees and officials with respect to legal liability resulting from wrongful acts. It covers a broad range of potential errors and omissions by the City and its employees, officials, etc.
3-97-33	Dental Premiums	Payments to TML for dental premiums.
3-97-35	Insurance – Law Enforcement Liability	This policy provides coverage for the City of Laredo and its law enforcement, including auxiliary or volunteer officers and elected and appointed officials, for legal liability resulting from wrongful acts that arise out of the law enforcement activities.
3-97-45	Insurance – Deductible	Cost to departments for the deduction payments necessary to submit a claim to TML.
3-97-46	Insurance-Life, AD&D, & PAI Premiums	Payments to TML for insurance premiums.
3-97-48	Insurance-Worker's Comp. Ret Claims	Payments to TML for retiree claims.
3-97-49	Insurance-Worker's Comp-Contrib.	Payments to TML for workers compensation.
3-97-50	Insurance – Miscellaneous Bonds	Insurance cost related to surety bonds issued to City employees.
3-97-61	Insurance-Patient Health Insurance	Health Department Only. Insurance related to Patients under Health Department Care.

Chart of Accounts

Account #	Account Name	Account Description
3-97-65	Insurance – Auto Physical Damage	The policy provides collision and comprehensive coverage, subject to limits and deductibles. Physical damage coverage applies to vehicles with a value greater than \$40,000 and other vehicles specifically designated for physical damage in the automobile schedule on file with the TML. Newly acquired vehicles with a value greater than \$40,000, including street sweepers, sanitation trucks and emergency medical vehicles, are automatically included for physical damage coverage.
3-97-66	Stop/Loss Reinsurance	Insurance to reduce the financial risk from self-funding the City's medical plan.
3-97-69	Stop Loss Reinsurance-Retirees	Insurance to reduce the financial risk from self-funding the City's medical plan as it pertains to retirees.
3-97-71	Insurance/Medical Contribution-Retirees	Payments to TML for retirees' medical insurance.
CODE 4	OTHER CHARGES	
4-03-01	Contributions	Contributions and donations received by the City.
4-03-03	City Annuity Contribution	Payments made by City departments which are used towards insurance premium payments for retired employees.
4-03-05	Closure & Postclosure Costs	Primarily used by the Solid Waste department to account for the closure & post closure costs of the landfill.
4-03-15	Medicare Filing Fees	Primarily used by the Health department to accounts for filing fees with Medicare.
4-03-35	Prior Year Expense	An expense incurred in the prior year for which payment was not made until the current year.
4-03-40	In Kind Expenses	To accounts for expenses that are to be accounted for as in-kind.
4-03-50	<i>Life Insurance Payout</i>	Primarily used by the Firemen's Retirement fund.
4-04-05	<i>Claims & Settlements</i>	Settlement ordered to be paid by department.
4-04-10	Bad Debts Expense	To expense receivables that are no longer considered collectible.
4-04-15	Refunds	Refund owed to customer or vendor that needs to be charged to department
4-04-18	Refunds to State Agencies	Refunds to state agencies primarily for hotel taxes.

Chart of Accounts

Account #	Account Name	Account Description
4-04-20	Cash Shortages / Overages	Holding account to reflect overages and shortages on department's cash till.
4-04-22	Ambulance Refunds	To account for overpayments.
4-05-05	Taxes	To account for taxes on fuel.
4-05-10	Pilot Taxes	To account for taxes on behalf of LMHC.
4-06-00	Depreciation Expense	Department cost of value of expiration of service life of fixed asset owned by department.
4-99-00	Reserve Appropriation	An account that records a portion of the fund equity that must be segregated for some future use and that is limited in amount, time, and purpose.
4-99-10	Reserve Additional	To reserve funds in addition to the original reserve for other reasons.
4-99-18	Arbitrage Rebate	Reserve set up to pay arbitrage analysis services for bond issues.
4-99-19	Restricted Reserve	Reserve restricted for a specific purpose.
4-99-50	Salary Savings	Savings on department salary line items during the fiscal year.
CODE 5	CAPITAL OUTLAY	
5-90-01	Machinery & Equipment	Property that does not lose its identity when removed from its location and is not changed materially or consumed immediately by use. Unit cost for item must be over \$5,000.
5-90-02	Computer Hardware	Machinery and equipment that specifically tracks the department's purchase of computers, printers, scanners, and modems. Repairs to computer hardware will not be capitalized (e.g. replace monitors, hard drives, keyboards, etc.).
5-90-03	Computer Software	Software packages including license agreements used for computers within departments.
5-90-04	Automotive Equipment	Vehicles and heavy equipment purchased per department. Equipment purchased that will add to the value of the vehicle will also be capitalized under this account. Radios that will be installed in vehicles will be capitalized under this account.
5-91-01	Land	Cost the City incurs in obtaining ownership of a specific tract of property.
5-91-02	Water Rights	Cost the City incurs in obtaining ownership of a specific area of water.

Chart of Accounts

Account #	Account Name	Account Description
5-92-01	Buildings	Cost of permanent structures owned by the City and any major improvement to that building that extends its useful life.
5-93-01	Improvements Other Than Building	Expenditures for acquiring improvements not associated with buildings. Attachments or annexations to land that are intended to remain so attached or annexed. (Fences, Parking Lots, Ramps)
5-93-02	Streets	Expenditures associated with the construction of new paved streets. Maintenance and resurfacing of streets will not be included in account.
5-93-03	Curbing	Expenditures associated with the construction of new curbs. Maintenance of curbing will not be included in account.
5-93-04	International Bridges	Expenditures of improvements other than building on our international bridges. (Fences, Parking Lost, Ramps)
5-93-05	Traffic Lights	Expenditures of new traffic lights & Maint. of traffic lights not included in account.
5-93-06	Parking Meters	Expenditures of new parking meters within the City. Maintenance of meters is not included in account.
5-93-07	Street Signs	Expenditures associated with new street signs within the City. Maintenance of streets signs is not included in account.
5-93-08	Pedestrian Bridges	Expenditures associated with the construction of new pedestrian bridges within the city. Maintenance of pedestrian bridge is not included in the account.
5-93-09	Landfill Cells	Expenditures associated with the development of a new landfill cells within the City. Maintenance of landfill cells is not included in the account.
5-93-10	Boat Docks	Expenditures associated with the construction of new boat docks within the City. Maintenance of the boat docks is not included in the account.
5-93-11	Storm Drainage	Expenditures associated with the construction of storm drainage within the City. Maintenance of storm drainages is not included in the account.

Chart of Accounts

Account #	Account Name	Account Description
5-93-12	Monuments	Expenditures associated with the purchase of construction of new monuments within the City. Maintenance of the monuments is not included in account.
5-93-13	Antennas	Expenditures associated with the purchase and installation of new antennas within the City.
5-93-14	Sidewalks	Expenditures associated with the construction of new sidewalks within the City. Maintenance of sidewalks will not be included in the account.
5-93-15	Water Lines	Expenditures associated with the installation of new water lines with the City. Maintenance of the water lines will not be included in the account.
5-93-16	Sewer Lines	Expenditures associated with the installation of new sewer lines with the City. Maintenance of the sewer lines will not be included in the account.
5-93-17	Manholes	Expenditures associated with the purchase and installation of manholes on city property. Maintenance of manholes will not be included in the account.
5-93-18	Fire Hydrants	Expenditures associated with the purchase and installation of Fire Hydrants. Maintenance of fire hydrants will not be included in the account.
CODE 6	DEBT SERVICE	
6-74-10	General Obligation / Bond Principal	Principal of bonds backed by the full faith and credit of City Government and voted by public.
6-74-20	C.O. Principal	Principal of bonds backed by the full faith and credit of City Government but not need by public voter.
6-74-30	Revenue Bond Principal	Bond payment whose principal and interest are payable exclusively from earnings of a fund whom pledge revenue proceeds to pay back debt.
6-74-40	Notes Principal	Principal payment of unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designed therein.

Chart of Accounts

Account #	Account Name	Account Description
6-74-50	Lease Purchase Payments	Payments of contractual agreement that are termed leases, but that in substance are purchase contracts.
6-76-10	General Obligation Bond Interest	Interest payment of bonds backed by the full faith and credit of City Government and voted by public.
6-76-20	C.O. Interest	Interest of bonds backed by the full faith and credit of City Government but not need by public voter.
6-76-30	Revenue Bonds Interest	Interest payment whose principal and interest are payable exclusively from earnings of a fund whom pledge revenue proceeds to pay back debt.
6-76-40	Notes Interest	Interest payment of unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designed therein.
6-76-50	Lease Purchase Interest	Interest payments of contractual agreement that are termed leases, but that in substance are purchase contracts.
6-77-15	Fiscal Agent Fees	Cost of paying agent who performs the function of paying debt principal and interest when due.
6-77-25	Escrow Agent-Refunded Debt	Cost of paying agent who performs the function of paying debt principal and interest when due on refunded debt.
6-78-05	Bond Discount Expense	Difference between the present value and the face amount of bonds when the former is less than the latter.
6-78-10	Bond Cost	Administrative cost involved in issuing debt on behalf of a department.
6-79-10	Loss on Advance Refunding	The prorated share of the cost incurred in an advance refunding.
6-79-20	Bond Amortization Expense	The amortization of bond costs over the life of the bond.