

OS Object Code	Ledger Account/Summary	Worktags Spend Category	Definition
5415211	5415000:Consulting and Special Studies	Spend Category: Transportation Services	Costs for transportation services provided through local non-profit agencies, such as Gulf Coast Center
5415220	5415000:Consulting and Special Studies	Spend Category: Other Consultants / Special Studies	Other consultant / special studies expenditures not categorized elsewhere
5417050	5417000:Administration of County Programs	Spend Category: Commissary Expenditures	Expenditures to benefit inmates; paid out of the Commissary account
5417112	5417000:Administration of County Programs	Spend Category: ACA Fees	Costs of the Affordable Care Act and related fees
5417201	5417000:Administration of County Programs	Spend Category: Galveston County Onsite Clinic/Pharmacy	Monthly Pymt for CareHere Clinic Costs & Program Fees
5417209	5417000:Administration of County Programs	Spend Category: Admintration Fee - Medical/HSA (BC)	Expenses for administration of medical claims by insurance provider
5417210	5417000:Administration of County Programs	Spend Category: Admintration Fee-Dental	Expenses for fees paid by insurance provider for preferred provider organization fees for dental claims
5412101	5412000:Medical and Center Services	Spend Category: Contract Medical Services	Expenditures for contract medical services
5412130	5412000:Medical and Center Services	Spend Category: Contract Services-Medical Examiner	Expenditure for contract medical examiner services
5412133	5412000:Medical and Center Services	Spend Category: Physicians Assistant	Expenses for contract with UTMB for PA/PNP to administer exams on children of pending CPS cases to determine physical and/or sexual abuse.
5413000	5413000:Legal Services	Spend Category: Contract Legal Services	Fees for legal services performed by an attorney representing the county
5413020	5413000:Legal Services	Spend Category: Other Litigation Expenditures	Costs for other litigation expenses other than for court appointed attorney rpxenses
5413030	5413000:Legal Services	Spend Category: Civil Services	Expenditures related to other entities providing civil services for Galveston County, such as outside counties' constables serving subpoenas, writs, etc.
5414200	5414000:Accounting and Auditing Services	Spend Category: Audit Services	Costs associated with independent audit or internal audit of County funds
5414300	5414000:Accounting and Auditing Services	Spend Category: Cloud Subscription Services	Costs associated with using the Cloud
5415097	5415000:Consulting and Special Studies	Spend Category: Elevation and Engineering	Expenditures for grant-related services for elevation & engineering work
5415200	5415000:Consulting and Special Studies	Spend Category: Interlocal Agreement	Costs associated with interlocal agreements with outside agencies for special studies
5411105	5411000:Official and Administrative Services	Spend Category: ICC Administration Cost	Costs to elevate private structures using grant funds
5412010	5412000:Medical and Center Services	Spend Category: Employee / Retiree Clinics	
5412011	5412000:Medical and Center Services	Spend Category: Employee / Retiree Pharmacy	
5412094	5412000:Medical and Center Services	Spend Category: CareHere Clinic Maintenance	Expenditures for the CareHere Clinics, including janitorial, trash and alarm contract services
5412095	5412000:Medical and Center Services	Spend Category: Jail Healthcare Contract	Cost to provide medical services to inmates in the jail infirmary
5412096	5412000:Medical and Center Services	Spend Category: Competency to Stand Trial Evaluation	Cost to provide medical services to inmates in the jail infirmary Costs associated with assessing a defendant's competency to stand trial. A person is mentally competent to stand trial if he or she is able to understand the character and consequences of the proceedings against him or her and is able properly to assist in his or her defense.
5412098	5412000:Medical and Center Services	Spend Category: Medical Examinations	Costs to provide medical exams such as physical, sexual assault and psychological exams.
5324001	5324000:Repair and Maintenance - Supplies Roads and Bridges	Spend Category: Road Materials	Costs of road materials such as flexible base, asphalt, concrete and road oils and emulsions
5353013	5324000:Repair and Maintenance - Supplies Roads and Bridges	Spend Category: Culverts	Costs of materials for culverts
5360000	5360000:Minor Equipment - Tools Non Capital	Spend Category: Equipment / Tools	Costs for equipment and tools used in maintenance and repair
5361001	5361000:Minor Equipment - Vehicle Supplies Non Capital	Spend Category: Vehicle Make Ready	Expenditures for additional items added to county vehicles for official use, such as lights, decals, etc.

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5390100	5390000:Miscellaneous Supplies	Spend Category: Other Operating Expenditures	All other operating expenditures not categorized elsewhere
5410000	5410000:professional and Technical Services	Spend Category: Professional Services	Expenditures for professional services such as architects, appraisals and surveyors
5410030	5410000:professional and Technical Services	Spend Category: Lab Services	Expenditures for lab fees and services
5410076	5410000:professional and Technical Services	Spend Category: Corp of Engineers Review Application Fee	Costs to have Corp of Engineers review applications.
5410077	5419000:Other Professional Services	Spend Category: Grant Application Fee	Costs incurred for applying for a grant
5411100	5411000:Official and Administrative Services	Spend Category: Administration Costs	Fees paid for administrative services; includes fees for collections and grant awards
5411102	5411000:Official and Administrative Services	Spend Category: Professional Service Transcripts	Costs of transcripts, other than court reporter
5411103	5411000:Official and Administrative Services	Spend Category: Pre-Employment Expenditures	Pre-employment costs including background checks, driving records, physicals, etc.
5314104	5314000:Food, Kitchen, and Housekeeping Supplies	Spend Category: Hot Meals	Food for grant-related hot meals for delivered, congregate meals
5314105	5314000:Food, Kitchen, and Housekeeping Supplies	Spend Category: Chilled / Frozen Meals	Food for grant-related chilled/frozen for delivered, congregate meals
5314106	5314000:Food, Kitchen, and Housekeeping Supplies	Spend Category: Shelf Stable Meals	Food for grant-related shelf-stable for delivered, congregate meals
5314107	5314000:Food, Kitchen, and Housekeeping Supplies	Spend Category: Hurricane Meal Boxes	Food for grant-related hurricane meal boxes for delivered, congregate meals
5314301	5314000:Food, Kitchen, and Housekeeping Supplies	Spend Category: Kitchen Supplies	Routine kitchen supplies and expendable items used in the normal operation of a county function
5315010	5315000:Motor Vehicles Supplies	Spend Category: Oils and Lubricants	Costs for oils and lubricants used on county fleet and heavy equipment
5316010	5316000:Medical Supplies	Spend Category: Medical Supplies	Expenditures for medical supplies
5316011	5316000:Medical Supplies	Spend Category: Pharmaceuticals Supplies	Expenditures for pharmaceutical supplies
5317000	5317000:Books and Periodicals	Spend Category: Books, Periodicals and Subscriptions	Costs to maintain books and reference materials and subscriptions to periodicals and trade journals
5319111	5319000:General Operating Supplies - Other	Spend Category: Other Supplies	Costs for other supplies not categorized elsewhere
5322010	5322000:Fuel	Spend Category: Fuel	Costs associated with fuel to operate the county fleet and other county owned gasoline-powered engines
5310042	5311100:General Operating Supplies	Spend Category: Estray Supplies and Feed	Supplies and Feed for estray livestock in Sheriff's care.
5311140	5311140:Postage and Delivery	Spend Category: Postage	Costs for postage, overnight deliveries, and courier service
5312100	5312000:Clothing and Personal Supplies	Spend Category: Clothing	Costs associated with clothing provided through social service programs
5312101	5312000:Clothing and Personal Supplies	Spend Category: Uniforms	Cost associated with clothing provided to employees for work purposes
5312301	5312000:Clothing and Personal Supplies	Spend Category: Personal and Hygiene Items	Costs for personal and hygiene items
5313100	5313000:Cleaning, Yard and Chemical Supplies	Spend Category: Cleaning and Household Supplies	Costs for cleaning and supplies for cleaning for offices and other facilities, including pest control in offices
5313301	5313000:Cleaning, Yard and Chemical Supplies	Spend Category: Insecticides and Chemicals	Costs associated with insecticides and chemicals used by the county for mosquito and pest control
5314101	5314000:Food, Kitchen, and Housekeeping Supplies	Spend Category: Food	Food for all operations, including delivered meals, and other perishable supplies
5159000	5159000:Other Employee Benefits	Spend Category: Other Employee Benefits	Cost of employee benefits not recorded in specific object code

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5190001	5190000:Other Personal Services	Spend Category: FEMA Salary and Benefits	Salary and benefit expenditures reimbursed by FEMA
5310000	5310000:Administrative Supplies	Spend Category: Administrative Supplies	Supplies and materials used in normal office operations; includes office, computer, copier, fax, phone, and storage supplies
5310001	5310000:Administrative Supplies	Spend Category: Extraordinary Supplies	Supplies, equipment, etc., that is not normally purchased annually; i.e., shredder, printer, laptop, etc.)
5310002	5311100:General Operating Supplies	Spend Category: Operating Supplies	Routine supplies and expendable items used in the normal operation of a county function (other than for repairs and maintenance), including patrol, parks, safety, trash removal from county roads and bridges, and tactical supplies.
5151001	5151000:Group Insurance	Spend Category: Self Insurance	Property, Liability, Vehicle Insurance Charged to Budget and Transferred to ISF Insurance Fund 6130 monthly
5151002	5151000:Group Insurance	Spend Category: State Basic Benefits	
5151003	5151000:Group Insurance	Spend Category: State Health Benefits	
5151010	5151000:Group Insurance	Spend Category: Health Insurance-Employee	Health insurance coverage for active employees
5152101	5152000:Payroll Tax Expense	Spend Category: Social Security	County-paid portion of Social Security
5152102	5152000:Payroll Tax Expense	Spend Category: Medicare FICA payments	County-paid portion of Medicare
5153000	5153000:Pension	Spend Category: Pension	County's share of monthly payment to the Texas County and District Retirement System
5153101	5151000:Group Insurance	Spend Category: Supplemental Death	County's cost to pay for supplemental death benefits provided by TCDRS
5154000	5154000:Deferred Compensation Plan	Spend Category: Alternate Plan	County-paid portion of Alternate Plan for permanent employees
5154111	5154000:Deferred Compensation Plan	Spend Category: Alternate Plan - Temporary Employees	County-paid portion of Alternate Plan for temporary employees
5155000	5155000:Unemployment	Spend Category: Unemployment Compensation	Pro-rata share of unemployment expenditures paid to the worker's compensation fund for payment of claims or premiums
5156000	5156000:Workers Compensation	Spend Category: Worker's Compensation	Pro-rata share of worker's compensation expenditures paid to the worker's compensation fund for payment of claims or premiums
5112000	5112000:Salary Adjustments	Spend Category: Salary Adjustments	
5112001	5112000:Salary Adjustments	Spend Category: Vacation/Sick Leave Payout	Payments to employees upon separation
5112012	5112000:Salary Adjustments	Spend Category: Stipend	Taxable assistance to employees to aid in financial issues due to the COVID-19 crisis
5112013	5112000:Salary Adjustments	Spend Category: Bilingual Stipend	Taxable earnings to CSCD employees who are fluent in more than one language.
5115000	5115000:Longevity	Spend Category: Longevity	Wage increment paid to an employee based on years of service
5116010	5116000:Shift Differential Pay	Spend Category: Shift Differential	Taxable earnings from hours worked according to county policy for 2nd and 3rd shifts in corrections or law enforcement
5120001	5120000:Temporary Employees	Spend Category: Seasonal Help	For payments for temporary employees from temp agencies
5120002	5120000:Temporary Employees	Spend Category: Salaries Temporary	
5130000	5130000:Overtime	Spend Category: Overtime	Taxable earnings from hours worked in excess of normal working hours as defined in the Fair Labor Standards Act
5130009	5130000:Overtime	Spend Category: Overtime Disaster	Taxable earnings from hours worked in excess of normal working hours as defined in the Fair Labor Standards Act in a disaster event
5151000	5151000:Group Insurance	Spend Category: County Paid Health Insurance Premiums	County costs for health insurance for employees; budgeted amount is transferred to Health Insurance Fund
5100000	5100000:Salaries and Wages	Spend Category: Salaries and Wages	All full time and part time salaries and wages paid to employees

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5100001	5100000:Salaries and Wages	Spend Category: Grant Salary Expenditures	Payments of salaries /wages for temporary employees
5100002	5100000:Salaries and Wages	Spend Category: Salary and Benefit Expense Assigned to Grant	Salary expenditures for grants; accounted for as a credit to budgeted department salaries and a debit to budgeted grant department salaries
5100111	5100000:Salaries and Wages	Spend Category: Salary and Benefit Expense Assigned to Grant	Salary expenditures for grants; accounted for as a credit to budgeted department salaries and a debit to budgeted grant department salaries
5111000	5111000:Salary Contributions	Spend Category: Salary Contribution	
5111002	5111000:Salary Contributions	Spend Category: Relocation Assistance	Taxable payment made to new employees who are given relocation assistance to move to the county from outside the area.
5111003	5111000:Salary Contributions	Spend Category: Auto Allowance	Taxable allowance for use of personal vehicle
5111004	5111000:Salary Contributions	Spend Category: Certification Pay	Incentive pay available to all certified law enforcement employees based on their level of certification
5417211	5417000:Administration of County Programs	Spend Category: PPO Fees-MM	Expenses for fees paid by insurance provider for preferred provider organization fees for medical claims
5431504	5431000:Court Related Expenses	Spend Category: Medication Hearing	Costs to hold hearing for adjustment or addition of medication for indigent defendant
5424000	5425000:Maintenance and Repairs - Roads, Bridges and Other	Spend Category: Repair and Maintenance - Buildings	Maintenance and repairs to county buildings
5431239	5431000:Court Related Expenses	Spend Category: Family and Child Protection Expenses	Other court appointed expenditures not categorized elsewhere
5433110	5433000:law Enforcement Administration	Object Class: Standard Program: Operating Supplies	Payments made for information, evidence, etc. in confidential operations
5431102	5431000:Court Related Expenses	Spend Category: Expert Witnesses	Expenditures for expert witnesses in court
5423000	5425000:Maintenance and Repairs - Roads, Bridges and Other	Spend Category: Repair and Maintenance - Equipment	Maintenance and repairs to equipment in county offices and facilities
5421100	5421000:Utility Services	Spend Category: Water	Payment for water service for various county facilities or county projects
5441301	5441000:Residential Care, Placement, and Shelter	Spend Category: Placement Services	Costs associated with non-clothing and non-emergency items for children in CPS/Foster care (school supplies, gift cards, etc.).
5423110	5425000:Maintenance and Repairs - Roads, Bridges and Other	Spend Category: Repair and Maintenance - Vehicles	Maintenance and repairs to county vehicles
5417212	5417000:Administration of County Programs	Spend Category: Administration Fee-Dental PPO	Expenses for fees paid by insurance provider for preferred provider organization fees for dental claims
5431238	5431000:Court Related Expenses	Spend Category: Investigative Expenditures	Expenses for investigation related to ct apptd indigent cases
5433040	5433000:law Enforcement Administration	Spend Category: Criminal Fee Collections	Costs associated with the collection of criminal fees
5431235	5431000:Court Related Expenses	Spend Category: Court Appointed Adult Felony	Attorney fees for indigent criminal defense for adult felony cases
5431054	5431000:Court Related Expenses	Spend Category: Grand Jury Expenditures	Expenditures related to Grand Jury, including payment to jurors
5419301	5410000:professional and Technical Services	Spend Category: Software Licensing and Maintenance	Costs for software licensing and maintenance
5429301	5429000:Other Property Services	Spend Category: Nuisance Abatement	Expenditures for abatement of nuisance buildings, vacant lots, etc.
5421200	5421000:Utility Services	Spend Category: Electricity	Expenditures for electrical utilities for various county facilities
5423104	5425000:Maintenance and Repairs - Roads, Bridges and Other	Spend Category: Repair and Maintenance - Boats	Maintenance and repairs to equipment in county offices and facilities
5417213	5417000:Administration of County Programs	Spend Category: Utilization Review (AHH)	Expenses for American Health Holding, the company that does the precertifications and preauthorizations and case management for health claims.
5433010	5433000:law Enforcement Administration	Spend Category: Radio Expenditures	Costs of radio services

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5419302	541000:professional and Technical Services	Spend Category: Hardware Maintenance Contract	Costs for hardware maintenance contracts
5428000	5428000:Grounds Maintenance	Spend Category: Maintenance - Grounds	Maintenance of county grounds, including parking lots and baseball fields
5441101	5441000:Residential Care, Placement, and Shelter	Spend Category: Residential Placement	Costs associated with placing residents in appropriate programs.
5431234	5431000:Court Related Expenses	Spend Category: Court Appointed Adult Misdemeanor Appeal	Attorney fees for indigent criminal defense for adult misdemeanor appeals cases
5436110	5436000:Juvenile Probation Services	Spend Category: Juvenile Medical Care	Costs for providing medical care to juveniles, including inpatient and outpatient care and counseling
5431050	5431000:Court Related Expenses	Spend Category: Jury Expenditures	Expenditures related to non-grand jury, including payment to individuals that serve on jury duty
5413000	5421000:Utility Services	Spend Category: Gas	Fees for legal services performed by an attorney representing the county
5431237	5431000:Court Related Expenses	Spend Category: Court Appointed Capital Cases	Attorney fees for indigent criminal defense for adult capital cases
5426500	5426000:Rentals/Leases	Spend Category: Vehicle Rental	Lease of vehicles for county operations
5432400	5432000:Other Justice Administration Services	Spend Category: Attorney-Bail Review Hearing	Costs for providing an attorney for the bail review hearings
5431233	5431000:Court Related Expenses	Spend Category: Court Appointed Adult Misdemeanor	Attorney fees for indigent criminal defense for adult misdemeanor cases
5417214	5417000:Administration of County Programs	Spend Category: Administration Fee-Prescription	Bi-weekly Pymt for Prescription Admin Fees
5417218	5417000:Administration of County Programs	Spend Category: Administration Fee-Medical (COBRA)	Monthly Pymt for Admin Fees for COBRA
5421304	5421000:Utility Services	Spend Category: Reliant CARE-Summer Relief	Contributions to assist residents with paying utility bills.
5431020	5431000:Court Related Expenses	Spend Category: Forensic Testing	Costs incurred for the supplies or results of forensic tests
5444100	5444000:Social Work and Counseling	Spend Category: Social Work and Counseling	Professional counseling and social work services for youth and family assistance
5426200	5426000:Rentals/Leases	Spend Category: Building Leases/Rentals	Rental of buildings or office space for county operations
5431236	5431000:Court Related Expenses	Spend Category: Court Appointed Adult Felony Appeal	Attorney fees for indigent criminal defense for adult felony appeals cases
5417215	5417000:Administration of County Programs	Spend Category: Administration Fee-HSA/FSA	Monthly Pymt for HSA and FSA Admin Fees
5421400	5421000:Utility Services	Spend Category: Waste Disposal	Payment for trash service and waste removal for various county facilities or county projects
5431009	5431000:Court Related Expenses	Spend Category: Court of Appeals Expenditures	Administrative support for Appeals Court
5443200	5443000:Child Care and Youth Services	Spend Category: Rainbow Room of Galveston County	Costs of assisting CPS workers with child needs, as part of the Child Advocacy Center.
5431121	5431000:Court Related Expenses	Spend Category: Court Reporter	Costs for a substitute court reporter for a court where the employee is absent or otherwise unavailable
5432212	5432000:Other Justice Administration Services	Spend Category: Cost Bill Commitment	Costs for providing medical care to those under probate court oversight, including any cost bill or MHMR commitment costs
5431231	5431000:Court Related Expenses	Spend Category: Court Appointed Juvenile	Attorney fees for indigent criminal defense for juveniles
5431400	5431000:Court Related Expenses	Spend Category: Court Masters	Costs associated with the appointment of a representative of the court to hear a case involving difficult or specialized issues
5431201	5431000:Court Related Expenses	Spend Category: Court Appointed Attorneys	Attorney fees for indigent criminal defense (old object codes) USE ONLY FOR SPECIALTY COURTS, I.E., Veterans
5431000	5431000:Court Related Expenses	Spend Category: Interpreters	Costs incurred for interpreters needed for civil or criminal cases

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5422200	5425000:Maintenance and Repairs - Roads, Bridges and Other	Spend Category: Carpet Cleaning	Costs associated with carpet cleaning services
5426100	5426000:Rentals/Leases	Spend Category: Equipment and Other Rentals	Rental of office and heavy equipment for county operations
5443100	5443000:Child Care and Youth Services	Spend Category: Child and Youth Care	Costs associated with child and youth care, such as day care services and child abuse prevention
5417216	5417000:Administration of County Programs	Spend Category: Administration Fee-Medical (Empl/Ret<65)	Monthly Pymt for Admin Fees for Employees / Retirees Under 65
5431112	5431000:Court Related Expenses	Spend Category: Court Liaison	Costs of contract with DFPS for Court Liaison position for court-related case tasks with District Attorney's office and CPS.
5432011	5432000:Other Justice Administration Services	Spend Category: Mediation Services	Cost for mediation between two or more parties
5432010	5431000:Court Related Expenses	Spend Category: Apprehension and Prosecution Rewards	Rewards paid for assistance in apprehension of suspect and/or prosecution
5425000	5425000:Maintenance and Repairs - Roads, Bridges and Other	Spend Category: Repair and Maintenance - Road and Bridges	Maintenance and repairs to county roads and bridges, including culverts
5431301	5431000:Court Related Expenses	Spend Category: Relief Judges	Expenditures to replace an elected judge with a substitute judge
5431111	5431000:Court Related Expenses	Spend Category: Probate Court Legal Expenditur	Expenditures for probate court legal services
5431122	5431000:Court Related Expenses	Spend Category: Court Reporter Transcript	Costs of court reporter transcripts, not included in those substitute court reporters
5442101	5443000:Child Care and Youth Services	Spend Category: Foster Care County	Costs associated with emergency shelter expenses of children transitioning to/from placement.
5417220	5417000:Administration of County Programs	Spend Category: Audit Fee - Claims	Fees charged to the third party administrator to audit various claims, such as medical, prescription or workers' comp.
5421000	5421000:Utility Services	Spend Category: Utilities	Costs for miscellaneous utility services such as relocating or setting up new service
5447600	5447000:Indigent Care and Services	Spend Category: Ambulance and Burials	Ambulance and burial services for indigents in the county
5448050	5448000:Social Programs	Spend Category: Contract Services-MHMR	Contributions for social service assistance for MHMR
5462000	5462000:Cultural and Recreation Park	Spend Category: Beach Maintenance	Maintenance to beaches, including beach renourishment and replenishment and debris removal
5448060	5448000:Social Programs	Spend Category: Gulf Coast Center MH-Contract Service	Monthly costs of contract with Gulf Coast Center for mental health court clinician
5461012	5461000:Public Library	Spend Category: County Library System Overhead	Assistance to support the library system in the county
5449105	5449000:Social and Human Services - Other	Spend Category: Child Advocacy Project	Costs of contract with The Advocacy Center for administrative and project related expenses
5449125	5449000:Social and Human Services - Other	Spend Category: Emergency Family Support	Costs of emergency assistance funds/items for children/families in CPS cases (food vouchers, out-of-state process service fees, etc.)
5449202	5449000:Social and Human Services - Other	Spend Category: Voter Expenditures	Expenditures for election materials and supplies, including voter outreach and registration costs
5451104	5451000:Emergency Management Services	Spend Category: Medical Transportation	Transportation of injured or sick by ambulance
5447096	5447000:Indigent Care and Services	Spend Category: Guardianship Legal	Expenditures for guardianship legal services
5453011	5453000:Flood Control	Spend Category: Flood Control Services	Expenditures paid by county for flood control and drainage improvement
5452500	5452000:Volunteer Fire Department	Spend Category: Contract Services - Volunteer Fire Department	Expenditures paid by county for flood control and drainage improvement
5451700	5451000:Emergency Management Services	Spend Category: Disaster Recovery Expenses	Costs to county for disaster preparedness and recovery
5447500	5447000:Indigent Care and Services	Spend Category: Indigent Medical Care Service	Medical services provided by a health care provider to a county indigent patient

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5481000	5481000:Miscellaneous Contract Services	Spend Category: Other Contract Services	Other contract services not categorized elsewhere
5492101	5492000:Communications	Spend Category: Telephone Expense	Costs of landline telephone services
5731119	5700000:Capital Outlays	Spend Category: FM646/SH6/FM1764	Expenditures related to the capital project for the expansion of FM646. Capital expenditures for road projects now fall under one like expenditure code, broken out by the cost center.
5519054	5519000:Housing Program Costs	Spend Category: GLO HOP Reimbursement	GLO H.O.P. construction expenditures related to grant projects
5491700	5491000:Insurance	Spend Category: Public Official Bonds	Public official bond costs to county
5498004	5498000:Professional Memberships	Spend Category: Professional Licenses	Expenditures for professional licenses
5742000	5700000:Capital Outlays	Spend Category: Heavy Equipment	Expenditures for large equipment, such as motor graders, front end loaders and similar types of equipment
5519010	5519000:Housing Program Costs	Spend Category: Reconstruction	Housing construction expenditures related to grant projects
5732000	5700000:Capital Outlays	Spend Category: Parks and Open Space	Expenditures for improvements to parks, other than building structures, and open space areas, that increase the value or extend the useful life, including, but not limited to, parking lots, lighting, fencing, landscaping, etc.
5496153	5496000:Travel and Transportation	Spend Category: In-State Transport	Costs to transport prisoners
5722531	5700000:Capital Outlays	Spend Category: Crystal Beach Road and Bridge	Expenditures for improvements to the Crystal Beach Road & Bridge Facility
5750000	5700000:Capital Outlays	Spend Category: Capital Outlay-Technology	Expenditures for computer technology, purchased or developed in-house, including any repairs or maintenance to related equipment, that exceeds the county's adopted threshold
5481060	5481000:Miscellaneous Contract Services	Spend Category: Galveston County -Contract Services Museum	Contract services paid to an outside agency to operate the Galveston County Museum.
5491735	5491000:Insurance	Spend Category: Specific Coverage Stop Loss Premium	Premiums paid for specific coverage stop loss program
5722000	5700000:Capital Outlays	Spend Category: Building Improvements	Expenditures for a major repair or rehabilitation that materially increases the value or useful life of a building. Costs include, but are not limited to, conversion of building space to usable office or other space, structures attached to the building, installation or upgrade of heating and cooling systems, original installation of wall, floor, or ceiling covering such as carpeting, tiles, and paneling.
5481015	5481000:Miscellaneous Contract Services	Spend Category: Contract Services-Water System	
5492100	5492000:Communications	Spend Category: Mobile Phone Expense	Costs of mobile phones and pager services
5731050	5700000:Capital Outlays	Spend Category: Overlay Galveston Seawall	Expenditures related to the capital project for a new overlay of the Galveston Seawall road. Capital expenditures for road projects now fall under one like expenditure code, broken out by the cost center.
5519040	5519000:Housing Program Costs	Spend Category: Housing Demolition	Housing demolition expenditures related to grant projects
5491739	5491000:Insurance	Spend Category: Dental Insurance Premium	Life insurance premiums paid by county
5498001	5498000:Professional Memberships	Spend Category: Agency Memberships	Expenditures for committee participation
5721000	5700000:Capital Outlays	Spend Category: Buildings	Expenditures for the purchase of a building, including costs to place building into operation, purchase building, and ensure environmental compliance. The cost of the land the building is sited on is broken out and included separately under land.
5491513	5491000:Insurance	Spend Category: Vision Claims Paid	Vision claims paid by county to third party administrator
5500300	5500000:Intergovernmental Expenditures	Spend Category: Assistance to Agencies	Assistance provided to other agencies for various programs or equipment
5746100	5700000:Capital Outlays	Spend Category: Subscriptions Based IT Agreement	Per GASB Stmt 96, expenditures for subscription-based information technology agreements, such as cloud-based software/ERP in which we are paying for use of a vendor's IT software.
5481199	5481000:Miscellaneous Contract Services	Spend Category: Food Services Contract	Contracted food services which provide food and hot meals to indigent and inmates
5491514	5491000:Insurance	Spend Category: Prescription Drug Claims Paid	Prescription claims paid by county to third party administrator
5711000	5700000:Capital Outlays	Spend Category: Land	Expenditures for purchase of land, including commissions on sale, fees and other costs of purchasing. If the land is purchased with a building, the cost of the buildings is recorded separately from the land.

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5491800	5491000:Insurance	Spend Category: Unemployment Compensation Premium	
5731015	5700000:Capital Outlays	Spend Category: 646 Pass Thru Toll Rd Proj	Expenditures related to the 646 Pass Thru Toll Road capital project. Capital expenditures for road projects now fall under one like expenditure code, broken out by the cost center.
5519014	5519000:Housing Program Costs	Spend Category: Home Rehabilitation	Housing rehabilitation expenditures related to grant projects
5491738	5491000:Insurance	Spend Category: Medical Insurance Premium-Retiree 65 and Older	Life insurance premiums paid by county
5498000	5498000:Professional Memberships	Spend Category: Membership and Dues	Annual dues for staff memberships in various professional organizations
5752000	5700000:Capital Outlays	Spend Category: Bridge Construction	Costs of construction of county-owned and maintained bridges with a cost to complete of \$100,000 or more; includes approaches, environmental studies, permits, etc.
5731608	5700000:Capital Outlays	Spend Category: Calder Road Improvement Proj	Expenditures related to the capital project for Calder Road Improvements. Capital expenditures for road projects now fall under one like expenditure code, broken out by the cost center.
5491512	5491000:Insurance	Spend Category: Dental Claims Paid	Dental claims paid by county to third party administrator
5720072	5700000:Capital Outlays	Spend Category: High Island Emergency Shelter	Expenditures for the High Island Emergency Shelter
5491725	5491000:Insurance	Spend Category: Insurance	Premiums paid for insurance on property such as buildings and equipment against events such as flood, fire, accident or theft
5500001	5500000:Intergovernmental Expenditures	Spend Category: Grant-Related Refunds	Refunds of unspent grant funds
5746000	5700000:Capital Outlays	Spend Category: Software	Expenditures for computer software, purchased or developed in-house, including any repairs or maintenance to related equipment, that exceeds the county's adopted threshold
5820010	5820000:Interest Expense	Spend Category: Debt Service - Interest	Payment of interest on issued and outstanding debt
5481201	5481000:Miscellaneous Contract Services	Spend Category: Banking Fees	Expenditures for banking fees
5491600	5491000:Insurance	Spend Category: Workers Compensation Claims Paid	Worker's compensation claims paid by county
5602200	5602000:Refunds	Spend Category: Refunds Ad Valorem Taxes	Refunds resulting from prior-year ad valorem tax adjustments or overpayments
5496303	5496000:Travel and Transportation	Spend Category: Towing Charges	Costs for towing
5731000	5700000:Capital Outlays	Spend Category: Landscaping	Costs for purchase of vegetation when the cost exceeds the capitalization threshold, if the plants or related materials have a useful life exceeding one year
5491511	5491000:Insurance	Spend Category: Medical Claims Paid	Medical claims paid by county to third party administrator
5751000	5700000:Capital Outlays	Spend Category: Road Construction	Costs associated with construction of county-owned and maintained roads with a cost to complete of \$100,000 or more; includes all costs such as utility relocation, environmental studies, project manager, appraisals, etc.
5491706	5491000:Insurance	Spend Category: MD Live	Monthly fees paid to TAC for MDLive virtual visits, which can treat a variety of non-emergency conditions, including medical, behavioral therapy and dermatology.
5731520	5700000:Capital Outlays	Spend Category: Skyline Drive Project	Expenditures related to Hurricane Levee repairs and road work on Skyline Drive. Capital expenditures for road projects now fall under one like expenditure code, broken out by the cost center.
5713010	5700000:Capital Outlays	Spend Category: ROW Acquisition	Expenditures to purchase land for rights of way for building roads, bridges, dams, utility easements, etc.
5491737	5491000:Insurance	Spend Category: Life Insurance Premiums	Life insurance premiums paid by county
5493100	5493000:Advertising and Legal Notices	Spend Category: Marketing and Advertising	Costs for marketing and advertising expenditures, such as publishing notices for meetings and bids or job opportunities
5499351	5499000:Other Services - Miscellaneous	Spend Category: Client Doc/Off Rec-Birth/Death	Costs to pay for official records of birth and death, as required by clients.
5499230	5499000:Other Services - Miscellaneous	Spend Category: Business Meals	Meal expenditures not related to normal travel or in-house meetings and training
5810096	5810000:Principal	Spend Category: Subscriptions - Principal	

OS Object Code	Ledger Account/Summary	Worktags Spend Category	Definition
5490100	5490000:Contributions	Spend Category: Social Services Assistance	Contributions for social service assistance, such as Seaborne, Big Brothers/Big Sisters, etc.
5741000	5700000:Capital Outlays	Spend Category: Machinery and Equipment	Expenditures for initial, additional, and replacement items of equipment such as machinery usually composed of a complex combination of parts (excluding vehicles).
5795000	5790000:Depreciation Expense	Spend Category: Depreciation Infrastructure	Recording of the periodic cost expiration of infrastructure, based on the application of straight line amortization of the original or adjusted price
5745100	5700000:Capital Outlays	Spend Category: Voting Equipment	Expenditures for Voting Equipment
5601061	5601000:Reimbursements	Spend Category: Reimbursement CSCD-Health Insurance	Reimbursement paid from Drug Court for CSCD employees' health insurance premium
5734306	5700000:Capital Outlays	Spend Category: FM 646	Expenditures to construct flood control or drainage waterways
5496301	5496000:Travel and Transportation	Spend Category: Business Mileage Reimbursement	Reimbursement for personal vehicle mileage resulting from employee attending meeting for non-educational purposes
5491740	5491000:Insurance	Spend Category: Vision Insurance Premium	Life insurance premiums paid by county
5491503	5491000:Insurance	Spend Category: Claims Paid-Liability	Group insurance claims and property claims paid by county
5491705	5491000:Insurance	Spend Category: Wellbeing Management Fee	Fee paid to TAC for Employee Wellbeing Program, which provides assistance from strategic planning to engagement and incentive design, programs and interventions, health education, evaluation and more to assist employees to be proactive in their health.
5731178	5700000:Capital Outlays	Spend Category: City Streets - Tiki Island	Expenditures related to the capital project for Tiki Island. Capital expenditures for road projects now fall under one like expenditure code, broken out by the cost center.
5712000	5700000:Capital Outlays	Spend Category: Land Improvements	Expenditures for land betterments, site preparation and site improvements (other than buildings) to ready the land for its intended use. Expenditures include demolition, drainage, excavation and grading.
5491736	5491000:Insurance	Spend Category: Aggregate Stop Loss Premium	Premiums paid for the aggregate stop loss program
5492306	5492000:Communications	Spend Category: Cellphone Allowance	Non-taxable allowance for use of personal cell phone
5499302	5499000:Other Services - Miscellaneous	Spend Category: Second Administration District Expenditures	County's proportionate share of the costs for the Second Administrative Judicial Region presiding judge
5600500	5600000:Miscellaneous Expenditures	Spend Category: Petty Cash Expenditure	Funds used to provide cash for investigator expenses
5499229	5499000:Other Services - Miscellaneous	Spend Category: COVID Vaccine Hub Meals	Costs of meals purchased for the COVID vaccination hub
5810087	5810000:Principal	Spend Category: Leases-Principal	Payment of principal related to leases in which the county is the lessee. This is a GASB 87 entry only
5755000	5700000:Capital Outlays	Spend Category: Infrastructure	Expenditures to construct or purchase infrastructure other than road and bridge construction, rights-of-ways, or flood control and drainage projects
5731144	5700000:Capital Outlays	Spend Category: Ft. Travis Park	Capital expenditures related to the Fort Travis Seashore Park Improvements. Capital expenditures for Park Improvements now fall under one object code, broken out by the cost center.
5737816	5700000:Capital Outlays	Spend Category: Bayside Regional Park	Capital expenditures related to the Bayside Regional Park 64-acre park, including access road construction.
5794000	5790000:Depreciation Expense	Spend Category: Depreciation Machinery and Equipment	Recording of the periodic cost expiration of machinery and equipment, based on the application of straight line amortization of the original or adjusted price
5745000	5700000:Capital Outlays	Spend Category: Technology Hardware	Expenditures for computer hardware, such as mainframes, desktops, laptops and peripheral equipment, including any repairs or maintenance to related equipment, that meets the county's adopted threshold
5495095	5495000:Education and Training	Spend Category: Training and Training Supplies	Supplies, materials, and related expenditures for in-house education or training; includes hosting an event, law enforcement, and investigators
5600501	5600000:Miscellaneous Expenditures	Spend Category: Loss on Investments	Expense recorded for loss incurred when a capital asset (investment or real estate) is sold for a price that is lower than the original purchase price - GASB entry only
5734252	5700000:Capital Outlays	Spend Category: Dickinson Bayou Proj	Payment of interest related to leases in which the county is the lessee. This is a GASB 87 entry only
5496156	5496000:Travel and Transportation	Spend Category: Prisoner Extradition Travel	Supplies, equipment and expenditures associated with the transport of prisoners
5491671	5491000:Insurance	Spend Category: Workers Compensation Temporary Wage Benefit	Worker's temporary wage benefits paid by county

OS Object Code	Ledger Account/Summary	Worktags Spend Category	Definition
5491502	5491000:Insurance	Spend Category: Liability Premiums	Liability insurance premiums for county vehicles and other property as well as error and omissions liability
5491704	5491000:Insurance	Spend Category: Employee Assistance Program	Costs for EAP paid from Internal Service Fund
5730000	5700000:Capital Outlays	Spend Category: Improvements Other than Buildings	Costs for capitalizable improvements to county facilities or property that are not part of a building and not specified in other 573xxxx expenditure accounts
5820087	5820000:Interest Expense	Spend Category: Interest Expense-Leases	Payment of interest related to leases in which the county is the lessee. This is a GASB 87 entry only
5496150	5496000:Travel and Transportation	Spend Category: Transportation-Transit Dist	County Assistance for transit services for San Leon/Bacliff and rural portions of Galveston County.
5492302	5492000:Communications	Spend Category: Air Cards	Costs of air cards to link laptops to county system during employee travel
5499231	5499000:Other Services - Miscellaneous	Spend Category: In-House Meetings and Food	Costs for meals provided as part of in-house meetings and training
5499232	5499000:Other Services - Miscellaneous	Spend Category: Economic Development	Economic Development-related expenditures
5494100	5494000:Printing and Binding Services	Spend Category: Printing	Costs to produce or purchase booklets and other printed material, including charts, maps, drawings, etc
5600010	5600000:Miscellaneous Expenditures	Spend Category: Unallocated Appropriations	Payments for use of unallocated appropriations. Some examples would be from the state for CSCD or from game room winnings through SO investigations.
5737015	5700000:Capital Outlays	Spend Category: Construction / Improvements-Parks	Expenditures for parks and improvements not recorded elsewhere
5793000	5790000:Depreciation Expense	Spend Category: Depreciation Improvements Other Than Building	Recording of the periodic cost expiration of improvements other than buildings, based on the application of straight line amortization of the original or adjusted price
5499208	5499000:Other Services - Miscellaneous	Spend Category: Licenses/Permits/Registrations	Costs to license or register vehicles or heavy vehicles.
5744000	5700000:Capital Outlays	Spend Category: Furniture and Fixtures	Expenditures for capitalizable office furniture and building fixtures
5810000	5810000:Principal	Spend Category: Debt Service - Principal	Payment of principal to reduce the balance of outstanding debt
5734202	5700000:Capital Outlays	Spend Category: Texas City Hurricane Levee	Expenditures to construct flood control or drainage waterways
5754000	5700000:Capital Outlays	Spend Category: Flood Control/Drainage	Expenditures to construct flood control or drainage waterways
5491670	5491000:Insurance	Spend Category: Workers Compensation Medical Claims	Worker's compensation claims paid by county
5727384	5700000:Capital Outlays	Spend Category: Crystal Beach Fire and EMS Bldg	Expenditures for improvements to the Crystal Beach Fire and EMS Building
5496100	5496000:Travel and Transportation	Spend Category: Travel and Conference	Travel, meal, registration and hotel accommodation expenditures resulting from employee attending a meeting for educational purposes; includes all meetings and conferences requiring registration, continuing education,
5492200	5492000:Communications	Spend Category: Internet / Data Service	Costs of internet and data services
5481018	5481000:Miscellaneous Contract Services	Spend Category: Contract Service-Hazard Mitigation	Costs to mitigate hazards in the county
5600001	5600000:Miscellaneous Expenditures	Spend Category: Interest and Penalties	Interest and penalties for fines for failure to provide timely notification of demolition by the County.
5792000	5790000:Depreciation Expense	Spend Category: Depreciation Buildings	Recording of the periodic cost expiration of buildings, including improvements, based on the application of straight line amortization of the original or adjusted price
5499201	5499000:Other Services - Miscellaneous	Spend Category: Election Expense	Costs to hold an election
5743000	5700000:Capital Outlays	Spend Category: Vehicles	Expenditures for equipment used to transport persons or objects, including automobiles, trucks, boats and airplanes
5491110	5491000:Insurance	Spend Category: Settlement Claims	Payments for legal settlement claims due from litigations
5491701	5491000:Insurance	Spend Category: All Other Bonds	Other bonds such as notary, fidelity and employee blanket bonds

OS Object Code	Ledger Account/Summary	Worktags Spend Category	Definition
5733000	5700000:Capital Outlays	Spend Category: Site Improvements	Costs for acquiring improvements not associated with a building that enhance its utility or value, such as paving of parking lots, building fences and retaining walls and sidewalk or walkway improvements
5753000	5700000:Capital Outlays	Spend Category: Right of Way	Expenditures to purchase easements for rights of way for building roads, bridges, dams, utility easements, etc.
5496155	5496000:Travel and Transportation	Spend Category: Transp and Per Diem - Witnesses	Travel and meal costs for witnesses in court proceedings
5723000	5700000:Capital Outlays	Spend Category: Leasehold Improvements	Expenditures for improvements made to a leased building or other facility, provided payment exceeds capitalization threshold. This includes remodeling a leased building or space to meet county requirements. Costs of improvements or additions that revert to the lessor at the expiration of the lease are recorded here. Equipment or office furniture not attached to the leased property is not considered a leasehold improvement. Capitalized leasehold improvements are amortized (depreciated) over the shorter of the remaining lease term or the useful life of the improvement.
5495511	5495000:Education and Training	Spend Category: Community Education	Supplies, materials, and related expenditures for community education or training; includes expenses when hosting an event
5911101	5911000:Transfers Out - General Fund	Spend Category: Transfer to General Fund	Transfer out for funds moved from one fund to a fund in the general fund series (1101, 12xx).
5911206	5911000:Transfers Out - General Fund	Spend Category: Transfer to Child Welfare	Transfer out for funds moved from one fund to a fund in the general fund series (1101, 12xx).
5912207	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Appellate Judicial Fund	Transfer out for funds moved from one fund to a fund in the special revenue fund series (2xxx).
5930010	5930000:Reserves - Other	Spend Category: Budgeted Fund Balance	RESTRICTED ACCOUNT - To be used by Budget Officer only
5912205	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Courthouse Security	Transfer out for funds moved from one fund to a fund in the special revenue fund series (2xxx).
5911204	5911000:Transfers Out - General Fund	Spend Category: Transfer to Beach Maintenance-RandB	Transfer out for funds moved from one fund to a fund in the general fund series (1101, 12xx).
5912113	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to County and District Court Technology Fund	Transfer out for funds moved from one fund to a fund in the special revenue fund series (2xxx).
5911212	5911000:Transfers Out - General Fund	Spend Category: Transfer to County Jury Fund	Transfer out for funds moved from one fund to a fund in the general fund series (1101, 12xx).
5911203	5911000:Transfers Out - General Fund	Spend Category: Transfer to Indigent Health Care	Transfer out for funds moved from one fund to a fund in the general fund series (1101, 12xx).
5912105	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to DC Child Support IV-D	Transfer out for funds moved from one fund to a fund in the special revenue fund series (2xxx).
5911210	5911000:Transfers Out - General Fund	Spend Category: Transfer to CCP Chapter 18 Forfeiture	Transfer out for funds moved from one fund to a fund in the general fund series (1101, 12xx).
5890501	5890000:Debt Service Other	Spend Category: Discount Long Term Debt Issued	Discount earned for new bonds issued
5911209	5911000:Transfers Out - General Fund	Spend Category: Transfer to GOMESA Coastal Conservation Fund	Transfer out for funds moved from one fund to a fund in the general fund series (1101, 12xx).
5910200	5910000:Transfers Out - Operating	Spend Category: Transfer to Grnt Match-Discretionary	Discretionary payment in cash or in kind (depending on grant agreement) to match an requested to qualify for the grant
5912103	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Election Services Contract	Transfer out for funds moved from one fund to a fund in the special revenue fund series (2xxx).
5870100	5860000:Bond Issuance Costs	Spend Category: Payment Refunded Bond Escrow Agent	Costs to refund bond escrow to the paying agent
5911208	5911000:Transfers Out - General Fund	Spend Category: Transfer to County Specialty Court	Transfer out for funds moved from one fund to a fund in the general fund series (1101, 12xx).
5910100	5910000:Transfers Out - Operating	Spend Category: Transfer to Grant Match-Mandatory	Mandatory payment in cash or in kind (depending on grant agreement) to match the required amount due to qualify for the grant
5860000	5860000:Bond Issuance Costs	Spend Category: Bond Issuance Costs	Costs to issue new debt
5911207	5911000:Transfers Out - General Fund	Spend Category: Transfer to Economic Development	Transfer out for funds moved from one fund to a fund in the general fund series (1101, 12xx).
5911202	5911000:Transfers Out - General Fund	Spend Category: Transfer to Juvenile Justice	Transfer out for funds moved from one fund to a fund in the general fund series (1101, 12xx).
5850000	5850000:Fiscal and Escrow Agent Fees	Spend Category: Debt Service - Agent Fees	Fees for accounting services performed by a third-party for bond issues

OS Object Code	Ledger Account/Summary	Worktags Spend Category	Definition
5912214	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Truancy Prev and Div	Transfer out for funds moved from one fund to a fund in the special revenue fund series (2xxx).
5912211	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to law Library Fund	Transfer out for funds moved from one fund to a fund in the special revenue fund series (2xxx).
5912967	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Harvey - E Building and Equipment Fund	Transfer to grant funds
5912950	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to CARES Act Grant	Transfer to grant funds
5912964	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Harvey - B Emergency Protective Measures	Transfer to grant funds
5912864	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Transfer to Galveston County Auto Crimes Task Force Fund	Transfer to grant funds
5912219	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Court Reporter Services	Transfer out for funds moved from one fund to a fund in the special revenue fund series (2xxx).
5912850	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Nat'l School Lunch Prog	Transfer to grant funds
5913210	5913000:Transfers Out - Capital Projects	Spend Category: Transfer to County Building Projects	Transfer out for funds moved from one fund to a capital project fund (3xxx)
5912824	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Adult Prob Comm Corr	Transfer to grant funds
5913015	5913000:Transfers Out - Capital Projects	Spend Category: Transfer to Limited Tax Flood Control Bonds 2017 Capital Project Fund	Transfer out for funds moved from one fund to a capital project fund (3xxx)
5913207	5913000:Transfers Out - Capital Projects	Spend Category: Transfer to Limited Tax County Building Bonds 2019 Capital Project Fund	Transfer out for funds moved from one fund to a capital project fund (3xxx)
5912823	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Criminal Justice Grant	Transfer to grant funds
5912822	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Pretrial Intrv Prog	Transfer to grant funds
5913014	5913000:Transfers Out - Capital Projects	Spend Category: Transfer to Unlimited Tax Road Bonds 2017 Capital Projects Fund	Transfer out for funds moved from one fund to a capital project fund (3xxx)
5912994	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Disaster Recovery-Ike	Transfer to grant funds
5912240	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Sheriff Commissary	Transfer out for funds moved from one fund to a fund in the special revenue fund series (2xxx).
5913101	5913000:Transfers Out - Capital Projects	Spend Category: Transfer to Capital Replenishment	Transfer out for funds moved from one fund to a capital project fund (3xxx)
5913100	5913000:Transfers Out - Capital Projects	Spend Category: Transfer to County Capital Projects	Transfer out for funds moved from one fund to a capital project fund (3xxx)
5912827	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Treatment Support Serv	Transfer to grant funds
5913016	5913000:Transfers Out - Capital Projects	Spend Category: Transfer to Limited Tax Building Bonds 2017A Capital Project Funds	Transfer out for funds moved from one fund to a capital project fund (3xxx)
5912601	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Galveston County Beach and Parks Fund	Transfer out for funds moved from one fund to a fund in the special revenue fund series (2xxx).
5912829	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to DP-Assessment Unit Prog	Transfer to grant funds
5912410	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Mosquito Control	Transfer out for funds moved from one fund to a fund in the special revenue fund series (2xxx).
5912828	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to DP-Domestic Violence Sp	Transfer to grant funds
5912301	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Road and Bridge	Transfer out for funds moved from one fund to a fund in the special revenue fund series (2xxx).
5912254	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Constable Precinct 3 Forfeitures Fund	Transfer out for funds moved from one fund to a fund in the special revenue fund series (2xxx).
5930000	5930000:Reserves - Other	Spend Category: Budgeted Reserves	

OS Object Code	Ledger Account/Summary	Worktags Spend Category	Definition
5914393	5914000:Transfers Out - Debt Service	Spend Category: Transfer to Ltd Tx Fld Ctrl BABS 09C2	Transfer out for funds moved from one fund to a debt service fund (4xxx)
5916125	5916000:Transfers Out - Internal Service	Spend Category: Transfer to Unemployment Fund	Transfer out for funds moved from one fund to an internal service fund (6xxx)
5916124	5916000:Transfers Out - Internal Service	Spend Category: Transfer to Worker's Compensation Fund	Transfer out for funds moved from one fund to an internal service fund (6xxx)
5914390	5914000:Transfers Out - Debt Service	Spend Category: Transfer to Ltd Tx Fld Ctrl 09C1	Transfer out for funds moved from one fund to a debt service fund (4xxx)
5913313	5913000:Transfers Out - Capital Projects	Spend Category: Transfer to Limited Tax Road Bonds 2019 Capital Project Fund	Transfer out for funds moved from one fund to a capital project fund (3xxx)
5916123	5916000:Transfers Out - Internal Service	Spend Category: Transfer to Employee Benefits	Transfer out for funds moved from one fund to an internal service fund (6xxx)
5914371	5914000:Transfers Out - Debt Service	Spend Category: Transfer to Unlimited Tax Road Bonds 2009 Debt Fund	Transfer out for funds moved from one fund to a debt service fund (4xxx)
5913271	5913000:Transfers Out - Capital Projects	Spend Category: Transfer to Parks Department Capital Project Fund	
5914022	5914000:Transfers Out - Debt Service	Spend Category: Transfer to Limited Tax Refunding Bonds 2011A Debt Fund	Transfer out for funds moved from one fund to a debt service fund (4xxx)
5999999	5700000:Capital Outlays	Spend Category: Amortization - Intangibles	RESTRICTED ACCOUNT - Do not use
5923087	5923000:Capital Leases	Spend Category: Lease Amortization	Per GASB Stmt 87, this is used to record the lease amortization expenditures.
5914020	5914000:Transfers Out - Debt Service	Spend Category: Transdfer to General Obligation Refunding Bonds 2007 Debt Funds	Transfer out for funds moved from one fund to a debt service fund (4xxx)
5916130	5916000:Transfers Out - Internal Service	Spend Category: Transfer to Self Insurance Fund	Transfer out for funds moved from one fund to an internal service fund (6xxx)
5914021	5914000:Transfers Out - Debt Service	Spend Category: Transfer to Ltd Tax Co Building Bonds 2009B	
5924096	5971000:Amortization Expense	Spend Category: Amortization Subscriptions	
5912841	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to State Aid	
5912217	5912000:Transfers Out - Special Revenue	Spend Category: Transfer to Crt Init Guardianship	