



## Chapter 11

# Department of Local Government and Finance (DLGF) and the Budgeting Process

### Department of Local Government Finance

Budget Field Representatives

Map with contact information: <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>

DLGF website: <https://www.in.gov/dlgf/>

### The Role of the Department of Local Government Finance

- Certifies budgets, tax rates and levies;
- Administers property tax laws; and
- Ensures property assessments are made in a manner provided by law

### Budgeting Process

- Who is in charge of the establishing the budget?
  - Your library board is legally responsible for establishing the library's budget and for practicing good fiscal management. Often, however, much of this responsibility is delegated to the library director. As a new library director, one of your first jobs should be to find out how much you will be involved with the fiscal management of the library. Here are some questions that you should ask your library board:
- Who approves the budget?
  - The budget is always *reviewed* by county, or city/town council. A review doesn't give them official oversight or a final say on a recommendation unless the library exceeds the growth quotient.

The budget may be *adopted* by County or City/Town council if the library exceeds growth quotient. Otherwise it is adopted by the library's governing body, the library board.

- As of July 1, 2020 with SEA 410 – P.L.252-2019, the council of the city, town, or county (whichever applies according to IC 6-1.1-17-20.3(c)) may choose to adopt a resolution requiring the library to submit its proposed budget and property tax levy to said fiscal body for binding review and approval, ONLY IF on December 31, as reported in the public library's annual report under IC 5-11-1-4, the cash balance of all funds of the public library derived from tax revenue is greater than one hundred fifty percent (150%) of the public library's certified budget for the ensuing year. This is only in effect while that cash balance is 150% or greater.

This is voluntary on the part of the fiscal body; they may choose to not adopt such a resolution if they have no interest in taking on the additional responsibilities. If they do choose to adopt this resolution, they must notify libraries at least 30 days in advance. DLGF has an excellent memo explaining this new law here: <https://www.in.gov/dlgf/files/200619-Bennett-Memo-New-Legislation-Concerning-Public-Libraries.pdf>

- Fiscal body who adopts advertises the adoption date.
- What is the library's budget for this year? Get a copy!
- Who receives the bills and verifies that the goods or services charged for have been received?
- Who assigns the bills to budget categories?
- Who prepares the monthly financial statement? If you are responsible for preparing the financial statement, what format should you use?
  - Are there computer programs/forms that are set up for this purpose?
- Who prepares and signs the check?
  - In Indiana, the library director is not allowed to sign library checks.
- If the fiscal management is handled by someone other than the staff, how is the staff kept informed of the library's financial status?
- Is there a limit set on the size of expenditures that can be made by the staff without board pre-approval?
  - This should be part of the public purchasing policy.

You need to find out how the library board does its budget. Does the board ask you to present a draft budget, or does it have a budget committee of its own members? It is vitally important that you as the library director have input into the budget, as you know the day-to-day operation of the library better than any other person.

Once you know what the library board wants to do in the next year, you can begin to develop cost figures. You need to gather cost information from a variety of sources, such as the present year's expenditures, catalogs, information on utility rates and the cost of living rate that appears in newspapers and other sources, and information you gather from service vendors.

Remember that in budgeting you are making a series of educated guesses. The more information you have, the better your guesses are.

## **Budget Process**

Beginning with the preparation of the 2012 budget the Department of Local Government Finance premiered the Gateway, online input of governmental units' budgets. The DLGF offers training on the system; please check with your local DLGF representative:

<https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>

The Budget Workshop for Public Libraries is offered in June by the Indiana State Library with presentations from the Department of Local Government Finance and State Board of Accounts. The State Board of Accounts updates libraries on any changes in recent legislative session that impacts the budget. The Department of Local Government Finance also covers legislation as well as the Gateway budget forms. **The deadline to adopt budget through Gateway for the year 2024 is November 1, 2023.** You have 7 days to submit paperwork to DLGF through Gateway.

For up to date information, see 2023/2024 Budget Calendar of the Department of Local Government Finance website <https://www.in.gov/dlgf/files/2023-memos/230202-Van-Dorp-Memo-2023-Budget-Calendar.pdf>. All libraries are encouraged to attend the budget workshop, usually held in June. In past years the budget calendar followed the general timeframe as follows:

### **2023 - 2024 Budget Calendar**

#### **May 15**

Last day for library boards to hold a public hearing on a Library Capital Projects Fund plan, adopt a LCPF plan, and submit the plan to the appropriate fiscal body. Only applicable to certain libraries. IC 36-12-12-3

#### **May/June**

Public Library Budget Workshop, held via webinar and in person. This workshop is presented by the State Board of Accounts, the Department of Local Government Finance, and the Indiana State Library.

The Department of Local Government Finance offers a special workshop in each county for libraries. If a library is unable to attend the assigned workshop, a workshop in another county can be attended.

#### **June - July**

Preliminary work on the budget by board and director.

The Department of Local Government Finance posts reports, such as the estimated max levy report under County-specific information on their website at <https://www.in.gov/dlgf/county-specific-information/>. Often you do not have this information available and must estimate using previous year maximum permissible levy listed on the 1782 notice. At the end of June, State Budget

Agency (SBA) provides Maximum Levy Growth Quotient (MLGQ) to civil taxing units.

Department of Local Government Finance Field Representative sets up an appointment to meet with each taxing unit in the county. After the meeting, library should have a completed Form 3, ready for advertisement.

**July 1**

Last day for fiscal body (county, city, or town) to adopt a resolution to make a library a binding unit. Once adopted, the resolution remains in effect until rescinded or until library no longer meets criteria.

**July 17**

Department provides each library with their maximum allowable budget able to be adopted by the library board, and the threshold that will trigger the budget to be adopted by the appropriate fiscal body.

**July 28**

DLGF provides estimate of circuit breakers.

**August 1**

Last day for county auditor to certify net assessed values (“CNAV”) to the DLGF. The DLGF will make AV visible to every political subdivision in Gateway. All units are encouraged to validate the AVs certified by the county auditor. This is where you find out what your tax base will be. (IC 6-1.1-17-1)

**August**

At the first meeting of the county fiscal body in August, the county fiscal body shall review the estimated levy limits and estimated circuit breaker impacts provided by the DLGF (IC 6-1.1-17-3.6(a)).

The county fiscal body may request that representatives from the taxing units in the county attend the meeting (IC 6-1.1-17-3.6(b))

The county fiscal body must allow a representative of a taxing unit to comment on the taxing unit’s proposed budgets, levies, and tax rates. (IC 6-1.1-17-3.6 (c)).

**September 1**

Last day for units, including certain libraries under IC 6-1.1-17-20.3, to submit proposed 2024 budgets, tax rates, and tax levies (as applicable) to county fiscal body or other appropriate fiscal body for review and recommendation or binding adoption, as applicable. (IC 6-1.1-17-20, IC 6-1.1-17-20.3)

**September**

Submit notice to taxpayers of proposed 2024 budgets and tax levies and notice to taxpayers of public hearing (Budget Form 3) to the Department through

Gateway. (At least ten days before the public hearing, but no later October 12.)  
IC 6-1.1-17-3

**October 12**

Last day to post notice to taxpayers (Budget Form 3) of proposed 2024 budgets and net tax levies and public hearing to Gateway (at least 10 days before hearing).

**October 19**

Last date for units to file excessive levy appeals for annexation/consolidation/extension of services, three (3) year growth factor, emergency levy appeal and correction of error with DLGF. IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (3); IC 6-1.1-18.5-14.

**October 22**

Last day for taxing units to hold a public hearing on the 2024 budget IC 6-1.1-17-5. Must be at least 10 days before adoption meeting.

**October 29**

Last possible day ten (10) or more taxpayers may object to a 2024 budget, tax rate, or tax levy of a political subdivision (must occur not more than seven (7) days after the hearing). THIS DEADLINE IS SUBJECT TO THE SCHEDULING OF THE ADOPTION HEARING. IC 6-1.1-17-5(b)

**November 1**

Deadline for all taxing units to adopt 2024 budgets, rates, and levies IC 6-1.1-17-5(a).

If a taxpayer objection petition is filed, the appropriate fiscal body shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. IC 6-1.1-17-5(c).

In Marion County and second class cities, public hearing may be held anytime after introduction of 2024 budget. IC 6-1.1-17-5(a). Note that November 1 is the last date for adoption of the budget.

**November 8**

Last day to submit 2024 adopted budgets, tax rates and tax levies to DLGF through Gateway (5 days after required adoption deadline).

**December 31**

Deadline for DLGF to certify 2024 budgets, tax rates, and tax levies unless a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal.

**January 1, 2024**

Date by which annexation must become effective so that reorganized unit

can seek adjusted max levy for pay-2025 taxes.

Deadline for establishing new taxing units seeking a maximum levy for 2025.  
IC 6-1.1-18.5-7

**January 16, 2024**

Deadline for DLGF to certify 2024 budgets, tax rates, and tax levies if a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year.

**January 31, 2024**

Units file 2023 Annual Salary Report (100R) with SBOA. The 100R must be filed before the Department can approve a budget or additional appropriations for a taxing unit. IC 5-11-13-1

**February 28, 2024**

Units file 2023 Annual Financial Report with State Board of Accounts. In addition to being used for SBoA audit, this information is used by the DLGF to prepare an annual report on expenditure per capita of political subdivisions. IC 5-11-1-4; IC 6-1.1-33.5

The Department will deny entirely a unit's budget and additional appropriations until the unit files an annual report.

Deadline for each political subdivision to submit annual report to the Department in Debt Management of any outstanding bonds or leases (as of January 1). IC 5-1-18-9.

Last day for political subdivisions to report to the Department information and data on its retiree benefits and expenditures. IC 36-1-8-17.5

## **Things to Remember About Gateway**

### ***Input Budget***

Prepare all the prescribed forms

Forms and screens will have formulas built in to perform math calculations

Prepare the budget advertisement with your Department of Local Government Finance representative at your July/August meeting

### ***Budget Advertisement Form 3 on the Gateway***

Online advertisement of the Notice to Taxpayers is to be submitted at least 10 days before the public hearing but no later than October 12, 2023. Online advertisement will be completed by submitting the Form 3 from the Budget Form Menu in Gateway. Once submitted, notices will be available online at <https://budgetnotices.in.gov/> or by calling (888)739-9826.

An ad is by fund and includes: the budget, max levy, proposed levy, current levy, and amount of excess levy appeals. An ad may include more funds than those certified by the DLGF. Always include language that says taxpayers may object to budget or levies within seven days after the public hearing. The goal is for units to have a copy of the ad at the end of budget workshop session at July or August meeting with DLGF representative. If a petition is filed by taxpayers objecting to the budget, the library board **shall** adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. All of this must be in writing.

**SEE APPENDIX for Financial Glossary of Terms to Know**

This form is an example that would be filled out and submitted online through the Gateway.

Budget Form 4-B  
 Prescribed by the Department of Local Government Finance  
 Approved by the State Board of Accounts

**Budget Estimate- Financial Statement-Proposed Tax Rate**

Taxing Unit: 0083 - DLGF City 1  
 Fund Name: 0101 - GENERAL  
 County: 95 - Gateway1 County  
 Year: 2022

July to December - 2021	
<b>Cash Balance and Revenues</b>	
1. June 30th Cash Balance	\$0
2. Property Taxes To be Collected	\$0
3. Miscellaneous Revenue	\$0
4. Total Cash and Revenues	\$0
<b>Expenses</b>	
5. Necessary Expenditures	\$0
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	
8. Total Expenses required	\$0
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$0

Budget Year - 2022		
	Advised Amount	Adopted Amount
<b>Revenues</b>		
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy		
12. Property Tax Cap Impact		
13. Miscellaneous	\$0	\$0
14. Budget Year Total Revenues	\$0	\$0
<b>Expenses</b>		
15. 2022 Budget Estimate	\$0	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers		
17. Total 2022 Expenses	\$0	\$0



18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$0	\$0
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	Advised Amount	Adopted Amount
Net Assessed Value		
Property Tax Rate		

### Form Signature

**NAME**

**TITLE**

**SIGNATURE/PIN**

**DATE**

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

## Budget Form 2 - Estimate of Miscellaneous Revenue

Year: 2021 County: Gateway1 Unit: 9983 - Dlgf City 1

Fund	Revenue Code	Revenue Name	July 1 - December 31, 2020	January 1 - December 31, 2021
0061 - RAINY DAY	R105	Local Income Tax (LIT) for Levy Freeze	\$0	\$0
<b>RAINY DAY</b>			<b>\$0</b>	<b>\$0</b>
0101 - GENERAL	R105	Local Income Tax (LIT) for Levy Freeze	\$0	\$0
0101 - GENERAL	R111	Cigarette Tax Distribution	\$0	\$0
0101 - GENERAL	R114	Vehicle/Aircraft Excise Tax Distribution	\$0	\$0
0101 - GENERAL	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$0	\$0
0101 - GENERAL	R136	ABC Gallonage Tax Distribution	\$0	\$0
0101 - GENERAL	R138	Local Income Tax (LIT) Certified Shares	\$0	\$0
<b>GENERAL</b>			<b>\$0</b>	<b>\$0</b>
0706 - LOCAL ROAD & STREET	R113	Local Road and Street Distribution	\$0	\$0
<b>LOCAL ROAD &amp; STREET</b>			<b>\$0</b>	<b>\$0</b>
0708 - MOTOR VEHICLE HIGHWAY	R116	Motor Vehicle Highway Distribution	\$0	\$0
<b>MOTOR VEHICLE HIGHWAY</b>			<b>\$0</b>	<b>\$0</b>
2379 - CUMULATIVE CAPITAL IMP (CIG TAX)	R111	Cigarette Tax Distribution	\$0	\$0
<b>CUMULATIVE CAPITAL IMP (CIG TAX)</b>			<b>\$0</b>	<b>\$0</b>
2402 - ECONOMIC DEVELOPMENT	R140	Local Income Tax (LIT) for Economic Development	\$0	\$0
<b>ECONOMIC DEVELOPMENT</b>			<b>\$0</b>	<b>\$0</b>
<b>9983 - DLGF City 1 Total</b>			<b>\$0</b>	<b>\$0</b>

## **Debt Management**

The debt management report can be submitted through the Gateway. Each debt that has an outstanding balance must be reported through Gateway no later than February 28. This serves as the annual debt report. The following are reported

- All bonds
- All loans except Tax Anticipation Warrants and other temporary loans
- Lease rentals that apply to real property and any equipment that is in a lease to own arrangement
- Do not report leases equipment such as copiers and vehicles

The Gateway Debt Management User Guide is found at <https://gateway.ifionline.org/userguides/dmguide>

## **Form 3: BUDGET NOTICE TO TAXPAYERS**

The library board as required by law pursuant to IC 6-1.1-17-3 shall submit this information to the department's (Department of Local Government Finance) computer gateway at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department. The following is submitted:

- (1) The estimated budget.
- (2) The estimated maximum permissible levy, as provided by the department under [IC 6-1.1-18.5-24](#).
- (3) The current and proposed tax levies of each fund.
- (4) The percentage change between the current and proposed tax levies of each fund.
- (5) The amount by which the political subdivision's distribution of property taxes may be reduced by credits granted under [IC 6-1.1-20.6](#), as estimated by the department of local government finance under [IC 6-1.1-20.6-11](#).
- (6) The amounts of excessive levy appeals to be requested.
- (7) The time and place at which the political subdivision or appropriate fiscal body will hold a public hearing on the items described in subdivisions (1) through (6).
- (8) The time and place at which the political subdivision or appropriate fiscal body will meet to fix the budget, tax rate, and level under section 5.

The political subdivision or appropriate fiscal body shall submit this information to the department's computer gateway at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department. The department shall make this information available to taxpayers, at least ten (10) days before the public hearing, through its computer gateway and provide a telephone number through which taxpayers may request mailed copies of a political subdivision's information under this subsection. The department's computer gateway must allow a taxpayer to search for the information under this subsection by the taxpayer's address.

Your budget estimate is broken down into different sections. Here are some ideas for how to build it.

## **DEFINITIONS OF BUDGET CLASSIFICATIONS**

### **1. Personal Services**

Personal service is the direct labor of persons in the employment of the library and all related employee benefits.

**Salary of Librarian** -Compensation of the head librarian

**Salary of Assistants** -Compensation of all assistant librarians, either part or full-time employees, including clerks and pages

**Salary of Treasurer** -Compensation of treasurer when so established by board resolution. This person can be a library board member and cannot be the library director.

**Wages of Janitors** -Compensation of regular employed janitors. If a firm is hired to do the custodian and maintenance work, the cost would come from either professional services or services, repair and maintenance.

**Employee Benefits** -Would include only the employer's or library's share of the cost of health insurance, life insurance, retirement and social security payments made to the Public Employees' Retirement Fund and other approved retirement plans. The employee's share is handled through the payroll deduction columns on the Financial and Appropriation Record and, therefore, requires no appropriation.

**Other Compensation** -Include fees paid for special counsel, legal service, surveys, expert and other services rendered of which the employment is temporary or on a part-time basis and social security, federal taxes, state taxes, and county taxes are withheld.

### **2. Supplies**

Supplies include commodities which, after use, are either entirely consumed or show a definite impairment of their physical condition and rapid depreciation after use for a short period of time.

**Office Supplies** -All articles necessary to the proper operation of an office, other than equipment. Examples of office supplies are: prescribed forms and records, letterheads, envelopes, printer cartridges, paper clips, pencils, scotch tape, stencils, calculator tape and stationery.

**Operating Supplies** -Supplies used in cleaning, fuel, oil, bottled gas, lubricants, etc.

**Repair and Maintenance Supplies** -Materials used in repairing buildings, paint, motor vehicle repair supplies, repair parts, plumbing and electrical supplies, etc.

**Other Supplies** -Children's programming craft supplies and any other type of consumable product used by the library staff in the daily operation of the library and library programs. This

would now include food and other emergency supplies needed to house people at the library in case of a Code Red Homeland Security Alert.

### **3. Other Services and Charges**

This classification includes all services performed for the library, under express or implied contract, by other than employees of the library. Also included are all expenditures for insurance, premiums on official surety bonds of the designated treasurer or other employees, licenses, refunds, awards, indemnities, rents, tax assessments, dues to organizations, subscriptions to a service, and all other charges of a similar nature. (Subscriptions to magazines, newspapers, and periodicals should be charged to "Capital Outlays" if it is for hard copy.) EBook and electronic subscriptions are included in this category. Also includes software, and database subscriptions

**Professional Services** -Services provided by professionals to the library, such as architectural services, legal services, accounting services, consulting services, INSPIRE Database cost, etc.

**Communication and Transportation** -Include costs of freight and express (when such expenses cannot be charged as part of the original cost of the commodity), postage, telephone and Internet transport costs, traveling expenses, professional meetings.

**Printing and Advertising** -Charges for advertising and publication of notices in newspapers and periodicals, expenditures for photographing and blueprinting and expenditures for printing other than office supplies. Printing of stationery, forms and other office supplies is chargeable to Account No. 2, Office Supplies.

**Insurance** -Includes expenditures on all types of insurance policies purchased by the library, the purpose of which is to purchase a guarantee of indemnity for injury or loss of property. Annual premiums on official surety bonds are also charged to this account.

**Utility Services** -Includes charges for heat, light, power and water furnished by public utilities. (Also, if applicable, sewage services furnished by a public utility would be charged under this caption.) Fuel, oil, and bottled gas used for heating should be charged to Account No. 2, Operating Supplies.

**Repairs and Maintenance** -All expenditures of a contractual nature for repairs of buildings, structures and equipment, except extensive repairs which would constitute additions or betterments to properties. If repair is performed by regular employees of the library, labor should be included under Services Personal and repair parts and materials should be charged to Account No. 2, Repair and Maintenance Supplies.

**Rents** -All expenditures for the use of properties not owned by the library, such as, temporary or emergency office rooms, store rooms, post office tax, safety deposit box, rental of equipment, etc.

**Debt Service** -Expenditures for the reduction of the principal of the library's general obligation bonds and the interest on such bonds. This budget item is usually listed on a separate set of budget forms in a fund especially for budgeting the amortization schedule the library has to follow for payment of bonds sold for a construction project. This item is listed on the

operating budget only if it is to be paid out of the operating budget.

**Lease Rental** -Expenditures for the reduction of the principal of the bonds for the lease rental fund and the interest on such bonds. This budget item is usually listed on a separate set of budget forms in a fund especially for budgeting the amortization schedule the library has to follow for payment of bonds sold for a construction project. This item is listed on the operating budget only if it is to be paid out of the operating budget.

**Other** -All expenditures for memberships (in the name of the library, not individual) in state and national associations of a civic, education, professional, or governmental nature that have as their purpose the betterment and improvement of library operations. Also, interest on temporary loans; taxes and assessments for streets, sidewalks, sewers, and similar improvements; transfer to Library Improvement Reserve Fund; and all other services not included in other classifications, such as trash collection and laundry services.

#### **4. Capital Outlays**

Capital Outlays include all outlays which result in the acquisition of or additions to fixed assets.

**Land** -All land owned by the library.

**Buildings** -All permanent buildings owned by the library.

**Improvements Other Than Buildings** -All other improvements to land owned by the library.

**Furniture and Equipment** -Consists of machinery, implements, tools, furniture, motor vehicles, computer, servers, typewriters, calculators, microfilm readers, copying machines, projectors, and other equipment that may be used repeatedly without material impairment of its physical condition and which have a calculable period of service.

**Other Capital Outlays** -This classification includes all expenditures for books, periodicals, newspapers, audiovisual materials used for educational purposes and similar items or materials used as basic material furnished by a library. These are not electronic or virtual items but physical items.

Revised 5-2012; Updated 6-2020

<b>SUGGESTED BUDGET CLASSIFICATIONS FOR POSTING TO LIBRARY FINANCIAL LEDGER</b>			
IF YOU USE A DIFFERENT SYSTEM, THAT IS FINE. BEING CONSISTENT IS IMPORTANT TO REMEMBER.			
			Revised 12-29-2015
		Employee Benefits (continued)	
<b>1. Personal Services</b>		Tuition Reimbursement	1.26
		Other Personal Services	1.3
Salary and Wages	1.1	Substitutes	1.31
Salary of Librarian	1.11	Other Compensation	1.32
Salary of Assistants	1.12		
Clerical Wages	1.13	<b>2. Supplies</b>	
Wages of Janitors	1.14	Office Supplies	2.1
College Clerks	1.15	Official Records	2.11
Pages	1.16	Stationary & Supplies	2.12
Employee Benefits	1.2	Other Office Supplies	2.13
Employer's Share-FICA & Medicare	1.21	Operating Supplies	2.2
Unemployment Compensation	1.22	Cleaning & Sanitation Supplies	2.21
Employer's Contribution-PERF	1.23	Fuel, Oil, & Lubricants	2.22
Employer's Contribution-Group. Insurance	1.24	Other Operating Supplies	2.23

Other Repair & Maintenance Supplies	2.34	Professional Meetings	3.24
Other Supplies	2.4	Freight & Express	3.25
		Printing and Advertising	3.3
<b>3. Other Services and Charges</b>		Advertising & Public Notices	3.31
		Printing, Other than Office	3.32
Professional Services	3.1	Insurance	3.4
Consulting Services	3.11	Official Bonds	3.41
Engineering & Architectural	3.12	Other Insurance	3.42
Legal Services	3.13	Utility Services	3.5
Other Professional Services	3.14	Gas	3.51
Databases Subscriptions, public	3.145	Electricity	3.52
eBooks	3.146	Water	3.53
Evergreen Membership	3.147	Waste Disposal Services	3.54
		Fire Protection	3.55
Communications and Transportation	3.2	Repairs and Maintenance	3.6
Telephone	3.21	Repair & Maintenance Bldg & Structures	3.61
Postage	3.22	Repair Equipment	3.62
Traveling Expense	3.23		



Rentals	3.7	<b>4. Capital Outlays</b>	
Rental Real Estate	3.71	Land	4.1
Rental Equipment	3.72	Buildings	4.2
Debt Service	3.8	Improvements Other Than Buildings	4.3
Payment of Bonds	3.81	Furniture and Equipment	4.4
Interest - Bonds	3.82	Adult Books	4.51
Other	3.9	Children's Books	4.52
Dues and Membership	3.91	Young Adult Books	4.53
Interest on Temporary Loans	3.92	Reference	4.54
Transfer from Construction Fund	3.927	Reference Reserve	4.55
Taxes and Assessments	3.93	Periodicals and Newspapers	4.6
Transfer to LIRF	3.94	Nonprinted Materials	4.7
		Educational Video	4.71
		Adult Entertainment Video	4.72
		Children's Entertainment Video	4.73
		DVD	4.74
		Compact Discs (Audio)	4.75

Nonprinted Materials continued		<b>5. Other Financing Uses</b>	
Talking Books	4.76	Interfund Transfers	5.1
Music Cassettes-Adult	4.77	Transfer to Operating Fund	5.11
Books/Cassettes-Children	4.78	Transfer to LIRF	5.12
Nonprint Materials-Other	4.8	Transfer to Gift Fund	5.13
Microforms	4.81	Transfer to Building Fund	5.14
Art Prints and Posters	4.82	Transfer to Bond and Interest	5.16
Realia	4.83	Transfer to Excess Levy	5.17
Computer Software-Administration	4.84	<b>6. Non Budgeted Item</b>	
Computer Software-Public	4.85	Temporary Loans	6.1
CD Rom Computer Disc	4.86	Bank Loan Principal	6.11
Park Pass for DNR	4.9	Temporary Loan from Operating Fund	6.12
		Temporary Loan from LIRF	6.13
		Temporary Loan from Gift Fund	6.14
		Temporary Loan from Other Fund	6.15
		Purchase of Investments	6.2
		Other	6.3

<p>The account numbers have been suggested by a library that has used this list for years. Library Development has updated the list. If you use account numbers different from this list that is o.k. The list was done to give libraries a suggested place to post entries. State Board of Accounts suggests making sure you are consistent in the way you post. They realize that some items can be posted in different areas and your interpretation of where to post could be different than someone else. Just be consistent.</p>			

## Alphabetical Listing of Suggested Classification Numbers

Acid Free boxes	2.13	AV carts	4.4
Acid Free paper	2.13	Awnings	4.4
Adapters	4.4	Bank deposit box rental	3.72
Adding machine	4.4	Barcode labels	2.4
Adding machine paper	2.13	Barcode reader	4.4
Addressing machine	4.4	Baskets (desk-metal)	2.13
Adhesive tape	2.13	Baskets, Waste	4.4
Advertising	3.31	Batteries	2.23
Air conditioner (window or central)	4.4	Benches	4.4
Air conditioning from utility	3.52	Bills (statements)	2.12
Air filter	2.31	Binders (loose-leaf)	2.13
Airborne Express Service	3.23	Binding (Books, etc.)	2.4
Airline fares	3.23	Binding (magazines & newspapers)	2.4
Anti-freeze	2.22	Binding supplies	2.4
Application cards	2.12	Blackboards	4.4
Art gum	2.13	Blades (X-Acto, knife, scalpel)	2.23
Art prints	4.82	Bleach	2.21
Art supplies	2.4	Blinds	4.4
Assessments	3.14	Blotter holders	2.13
Association membership dues	3.91	Blotters	2.13
Atlas stand	4.4	Blowers, Built in	4.4
Atlases	4.54	Blueprint cabinets	4.4
Attorney's fees	3.13	Blueprint copies	3.14
Audiocassette Duplicator	4.4	Boiler insurance	3.42
Audiocassette Player	4.4	Boilers	4.4
Audiovisual equipment	4.77	Bolts	2.33
Automobile lease or rental	3.72	Bonds (debt payments)	3.81
Automobile repairs	3.62	Book cards	2.4
Automobiles	4.4	Book charger	4.4

Book drop box	4.4	Box (safe deposit) rental, Bank	3.72
Book holders	4.4	Boxes, pamphlet	2.4
Book Jackets	2.4	Brass Polish	2.21
Book lacquer	2.4	Brooms	2.23
Book pockets	2.4	Brushes, Paint (maintenance)	2.32
Book processing (commercial)	3.14	Brushes, Paint (programming)	2.4
Book racks	4.4	Brushes, Typewriter	2.13
Book repair	3.14	Buckets	2.21
Book repair press	4.4	Budget forms	2.11
Book repair tape	2.4	Building material	2.31
Book rests	4.4	Buildings	4.2
Book return	4.4	Bulbs, electric light	2.23
Book security system	4.4	Bulletin board	4.4
Book shellac	2.4	Bus fares	3.23
Book trucks	4.4	Button Maker	4.4
Bookcases	4.4	Button maker buttons	2.4
Bookends	4.4	Cabinets, Medicine	4.4
Bookmobiles	4.4	Cabinets, Wall	4.4
Bookplates	2.4	Cables, Computer	4.4
Books on tape	4.76	Calculators	4.4
Books, Adult	4.51	Calendars, Desk	2.13
Books, Children's	4.52	Cameras	4.4
Books, Record	2.13	Canopies	4.4
Books, Reference	4.54	Cans, Garbage	4.4
Books, Reference Reserve	4.55	Carbon paper	2.13
Books, Registration	2.13	Card catalog cabinets	4.4
Books, Scrap	2.4	Card daters	2.4
Books, Young Adult	4.53	Card sorters	2.4
Borrowers' cards	2.4	Card trays	4.4
Borrowers' registers	2.4	Cardboard	2.4
Box (rental) Post office	3.72	Cards, Application	2.4

Cards, Book	2.4	Chairs	4.4
Cards, Borrowers'	2.4	Chalk, Blackboard	2.4
Cards, Date	2.4	Charts	2.4
Cards, Guide	2.4	Check blanks	2.11
Cards, Identification	2.4	Cheesecloth	2.21
Cards, Index	2.13	Chinaware	4.4
Cards, Periodical record	2.4	Chisels	2.33
Cards, Reserve	2.4	Christmas decorations	2.4
Cards, Shelflist	2.4	Christmas trees, Artificial	2.4
Carpet sweepers	4.4	Christmas trees, Fresh	2.4
Carpets	4.4	Circulation statistics forms and books	2.4
Cases, Book	4.4	Claim blanks	2.11
Cases, Show	4.4	Cleaners (all kinds)	2.21
Cash boxes	4.4	Cleaning carpet service	3.61
Cassette boxes	2.4	Cleaning service	3.61
Cassette cases	4.4	Clipboards	2.13
Cassettes, Audio (blank)	2.4	Clipping service	3.14
Cassettes, Audio (music, adult)	4.77	Clips, Paper	2.13
Catalog cards (blank)	2.4	Clocks	4.4
Catalog cards (Commercially printed)	2.4	Clothes hangers	4.4
CD players	4.4	Clothes lockers	4.4
CD ROM cases	4.4	Clothes trees	4.4
CD ROM hardware	4.4	Cloths, Dust	2.21
CD ROM software	4.87	Coffee urn or pot	4.4
CD ROM tower	4.4	Collating machine	4.4
CD-ROM lease	3.72	Compact Disc equipment	4.4
CD's-music	4.75	Compact Disc lease	3.72
Cement	2.31	Compact Disc software	4.87
Cement, Rubber	2.13	Computer cables	4.4
Certificates (summer reading)	2.4	Computer CPU	4.4
Chair tips or glides	2.33	Computer disk cases	4.4

Computer disks (blank)	2.13	Consultant fees	3.11
Computer dust cover	2.13	Contractual agreement for library service	3.14
Computer equipment locks	4.4	Cooking utensils	4.4
Computer hard drive security	4.4	Coolers, Water	4.4
Computer hardware lease	3.72	Copying machine	4.4
Computer keyboard	4.4	Copying machine rental	3.72
Computer line charges	3.21	Cord, Picture	2.33
Computer maintenance agreement	3.61	Cords, Electric	2.4
Computer monitor	4.4	Cords, Window sash	2.33
Computer mouse	4.4	Cork Board	4.4
Computer mousepad	2.13	Correction fluid	2.13
Computer printer ink cartridges	2.13	Couches	4.4
Computer printer paper	2.13	Crayons	2.4
Computer printers	4.4	Cupboards	4.4
Computer repairs	3.62	Cups, Glass	4.4
Computer scanner	4.4	Cups, Paper	2.4
Computer security drive locks	4.4	Curtain rods and poles	4.4
Computer software license fees	3.14	Curtains	4.4
Computer software upgrades	4.84	Cutlery	4.4
Computer software-Administration	4.84	Daily record slips	2.11
Computer software-Public	4.85	Data projector	4.4
Computer supplies	2.13	Data switches	4.4
Computer support fees	3.11	Database Equipment	4.4
Computer terminals	4.4	Database subscriptions. public	3.145
Computer toner cartridges	2.13	Date cards	2.4
Computer training (workshops)	3.24	Date holders	2.4
Computer training on-site	3.11	Date slips	2.4
Computer upgrade	4.4	Dating stamps	2.4
Computer workstations	4.4	Delivery service	3.25
Computerized payroll service	3.13	Delivery van lease or rental	3.72
Conduit	2.31	Deodorizers	2.21

Deposit box rental (banks)	3.72	eBooks	3.146
Desk lamps	4.4	Electric carts (wheelchair)	4.4
Desk organizers	2.13	Electric current	3.52
Desk pads	2.13	Electric fans	4.4
Desks	4.4	Electric lamps (desk, floor, table)	4.4
Dictating machines	4.4	Electric light bulbs	2.34
Digital camera	4.4	Electric motors (repair part)	2.34
Dishes, China	4.4	Electric pencil sharpeners	4.4
Dishes, Paper	2.4	Electric staplers	4.4
Door knobs	2.31	Electrician	3.61
Door mats	4.4	Electricity	3.52
Door stops	2.31	Electronic database service	3.14
Drafting equipment	4.4	Electronic security system	4.4
Drafting supplies	2.13	Electronic tool kit	2.34
Draperies	4.4	Embossing stamps	4.4
Drawing paper	2.4	Employer's portion of employee insurance	1.24
Drills	4.4	Envelopes, Bubble	2.12
Drinking cups, paper	2.4	Envelopes, Clipping	2.12
Drinking fountains	4.4	Envelopes, Mailing	2.12
Dry cleaning	3.61	Envelopes, Picture	2.12
Dry markers	2.13	Equipment, Fixed	3.61
Due Date machines	4.4	Equipment, Office	4.4
Due Date tape	2.4	Erasers	2.13
Dues (state and national)	3.91	Evergreen Membership	3.147
Duplicating equipment	4.4	Express	3.25
Duplicating materials	2.13	Extension cord	2.34
Dust cloths	2.21	Extinguisher (fire) refills	2.23
Dust pans	2.21	Extinguishers, Fire	4.4
DVD	4.74	Fabric Boards	4.4
DVD Players	4.4	Fans, Electric	4.4
Easels	4.4	Fax machine	4.4



Fax switching device	4.4	Fluorescent bulbs	2.34
Federal Express Service	3.25	Fluorescent fixtures	4.4
Fees, Professional	3.14	Fly spray	2.23
Fertilizer	2.31	Fly swatters	2.23
File folders	2.13	Folders (file and manuscript)	2.13
Filing cabinets	4.4	Folding chairs	4.4
Film cases	2.4	Folding machines	4.4
Film developing	3.14	Folding tables	4.4
Financial record forms	2.11	Forks (cutlery)	4.4
Fine slips	2.4	Form, Legal	2.11
Fines/Fees	3.95	Freight (other)	3.25
Fire extinguishers	4.4	Fuel (gasoline)	2.22
Fire extinguishers refills	2.23	Fuel oil	2.22
Fire insurance	3.42	Furnaces	4.4
Fire proof safe	4.4	Furniture polish	2.21
Flags (bunting and decoration)	4.4	Furniture upholstery	3.14
Flannel board	4.4	Fuses	2.34
Flannel board characters	2.4	Garbage can	4.4
Flashlight	4.4	Garbage collection	3.54
Flashlight batteries	2.34	Garden equipment	4.4
Flashlight bulbs	2.34	Garden supplies	2.23
Flip chart paper	2.13	Gas from utility	3.51
Flip charts	4.4	Gasoline	2.22
Floodlights	4.4	Generator	4.4
Floor polishers	4.4	Generator repair	3.62
Floor wax	2.21	Glare filters	2.13
Florist's supplies	2.4	Glass, Window	2.33
Flower pots (landscape)	2.34	Glasses, Magnifying	2.4
Flowers (landscape)	2.34	Glides, Chair	2.33
Flue cleaners	2.23	Globes for lights	2.33
Fluid, Correction	2.13	Glue	2.13

Grass Seed	2.31	Ink, marking	2.13
Gravel	2.31	Ink, Mimeograph	2.13
Grease, Lubricating	2.22	Insecticides	2.34
Guide cards	2.13	Insurance	3.42
Hall mats	4.4	Intercoms	4.4
Hammers	4.4	Interest on loans	3.92
Hangers, Clothes	4.4	Interlibrary loan fees	3.14
Hardware lease, Computer	3.72	Internet provider	3.21
Hardware, Computer	4.4	Irons, Electric	4.4
Hatchets	4.4	Janitor supplies	2.21
Hauling	3.14	Jewel Cases, Compact Disc	2.4
Headphones	4.4	Jiffy bags	2.4
Heat from utility	3.52	Keyboard	4.4
Heat tape	2.34	Keyboard drawer	4.4
Highlighters	2.13	Keys	2.34
Hinges	2.31	Knives	4.4
Holdings, Label	2.4	Label holders	2.13
Holdings, Pen	2.13	Labels	2.13
Hose racks	4.4	Lacquer	2.32
Hose, Garden	4.4	Lacquer thinner	2.32
Hot plate	4.4	Lacquer, Book	2.4
Hotel and motel charges on trips	3.23	Ladders	4.4
Identification cards	2.4	Laminate cutters/trimmers	4.4
Implements, Agricultural and garden	4.4	Laminating supplies	2.4
Index cards	2.13	Laminator	4.4
Index tabs	2.13	Lamp globes	2.33
INfoExpress	3.25	Lamp shades	2.33
Ink	2.13	Lamps (floor, table)	4.4
Ink eradicator	2.13	Lamps, Desk	4.4
Ink jet cartridges	2.13	Land (real estate)	4.1
Ink pads	2.13	Landscaping on contract	3.14

Laptop Computer	4.4	Meetings	3.24
Laser printer cartridges	2.13	Memberships (Institutional only)	3.91
Laundry service	3.14	Mending supplies	2.4
Lawn mower parts	2.33	Metal polish	2.21
Lawn mowers	4.4	Microfiche readers and/or printers	4.4
Leather upholstery	3.14	Microfilm readers and/or printers	4.4
Ledger sheets	2.11	Microfilming	3.14
Legal fees	3.13	Microforms	4.81
Legal notices	3.31	Microforms, equipment	4.4
Library cards	2.4	Microphone	4.4
Library Improvement Reserve Fund	3.94	Microphone for computer	4.4
Library supplies	2.4	Microwave	4.4
Lighting fixtures	4.4	Mileage on trips	3.23
Lime for fertilizing	2.31	Mirrors	4.4
Line charges	3.21	Modem	4.4
Linen service	3.14	Moisteners	2.13
Locks	2.31	Monitors	4.4
Lodging on trips	3.23	Mop heads, sticks	2.21
Lubricating grease or oil for motor vehicles	2.22	Motel charges	3.23
Lumber (rough and finished)	2.31	Motor vehicle tires	2.33
Machine service contracts	3.61	Motor vehicles	4.4
Machines, adding and calculators	4.4	Motor vehicles, repairs	3.62
Magazine binders and holders	2.4	Mounting paper	2.4
Magazine racks	4.4	Mouse and rat traps	2.31
Magazine subscriptions	4.6	Mouse pad	2.4
Mailing wrappers and jiffy bags	2.13	Mouse tray	4.4
Marker boards	4.4	Mouse, Computer	4.4
Material	2.31	Mowers, Lawn	4.4
Mats, Door	4.4	Mulch	2.31
Meals on trips	3.23	Newspapers	4.6
Medicare Tax (Employer portion)	1.21	Notary fees	3.14

Notebooks	2.13	Paper fasteners	2.13
Nuts and bolts	2.31	Paper punch	2.13
OASI-Employer's share	1.21	Paper shredder	4.4
OCLC First Search	3.14	Paper towels	2.21
Office equipment	4.4	Paper, Adding Machine	2.13
Office signs	2.13	Paper, Carbon	2.13
Office supplies	2.12/2.13	Paper, Mounting	2.4
Official records	2.11	Paper, Poster	2.4
Oil (Automobile)	2.22	Paper, Sand	2.31
On-line database charges	3.145	Paper, Toilet	2.21
Opaque projector	4.4	Paper, Transfer	2.13
Order cards	2.4	Paper, Typewriter	2.13
Overhead projector	4.4	Paper, Waxed	2.4
Overhead transparency film	2.13	Paper, Wrapping	2.4
Padlocks	4.4	Paper, Writing	2.13
Pads, Calendar	2.13	Paper-cutting machines	4.4
Pads, Mimeograph	2.13	Paper-weights	2.13
Pads, Scratch	2.13	Paste brushes for programs	2.4
Pads, Stamp	2.13	Paste brushes for wallpaper	2.31
Pails	2.21	Paste for children's programs	2.4
Paint brushes (maintenance)	2.32	Paste, Wallpaper	2.31
Paint removers	2.32	Patron counter	4.4
Painting (building) service	3.61	Pencil date holder	2.13
Paints	2.32	Pencil sharpeners	2.13
Pamphlet binders	2.4	Pencils	2.13
Pamphlet boxes	2.4	Penholders	2.13
Pamphlets	4.6	Pens	2.13
Pans, Dust	2.21	Pensions (employer's share)	1.23
Paper (blank)	2.13	Periodical racks	4.4
Paper bags	2.4	Periodical record cards	2.4
Paper clips	2.13	Periodicals and magazines	4.6

Phonograph record holders	2.4	Poster Board	2.4
Phonograph records	4.74	Pots (coffee and tea)	4.4
Photocopies	3.32	Pots, Flower (programming)	2.4
Photocopying equipment (rental)	3.62	Power surge strips	4.4
Photographic service	3.14	Presses, Book repair	4.4
Photographs	3.14	Printer paper	2.13
Photostatting	3.14	Printer ribbons	2.13
Piano	4.4	Printer stand	4.4
Piano stools	4.4	Printers, Computer	4.4
Picture envelopes	2.4	Printing (other than office supplies)	3.32
Picture frames	4.4	Processing, Books (professional)	3.14
Picture wire	2.4	Professional meeting	3.24
Pictures	4.82	Projectors	4.4
Pins, Household	2.4	Publication of notices	3.31
Plant spray	2.31	Punches, Paper	2.13
Plants, Garden	2.4	Puppets	2.4
Plaster	2.31	Purchase order forms	2.11
Plaster molds	2.4	Putty	2.31
Plastic book jackets	2.4	Putty, Molding	2.4
Plastic trash bags	2.21	Racks, Clothes	4.4
Pliers	4.4	Racks, Magazine	4.4
Plugs and cords, Electric	2.4	Racks, Towel	4.4
Plumber	3.61	Radio parts	2.33
Plumbing repairs (done in-house)	2.33	Radio repair	3.62
Pockets, Book	2.4	Radios	4.4
Polish, Furniture	2.21	Rags, Wiping	2.21
Polish, Metal	2.21	Rakes	4.4
Post office box rent	3.72	Ranges	4.4
Postage	3.22	Reader-printers, Microfilm and Microfiche	4.4
Postage meter rental	3.72	Real estate	4.1
Postal cards, prestamped	3.22	Rebinding books	3.14

Receipt books	2.13	Rulers, Office	2.13
Record books	2.13	Safe deposit box rent	3.72
Record sheets (Printed)	2.13	Safes	4.4
Records, Official	2.11	Safety deposit box	4.4
Records, Phonograph	4.74	Salt	2.21
Refrigerators	4.4	Sand (construction)	2.31
Registered mail fee	3.22	Sand paper	2.31
Registration book and sheets	2.4	Saws	4.4
Remote control	4.4	Scaffolds	4.4
Rent of buildings	3.71	Scales	4.4
Rent of computer equipment	3.72	Scanner, Color	4.4
Rent of land	3.71	Scanner, Weapon Detector	4.4
Rent of motor vehicle equipment	3.72	Scissors or shears	2.13
Rent of office	3.71	Scotch tape	2.13
Rent of office equipment	3.72	Scouring powder	2.21
Rent of safe deposit and post office boxes	3.72	Scrap books	2.4
Repair of books	3.14	Scratch pads and paper	2.13
Repair of buildings and structures	3.61	Screen Enlarger, Computer Monitor	4.4
Repair of equipment	3.62	Screens, Door and window	4.4
Repair parts	2.33	Screens, Projector	4.4
Reserve cards	2.4	Screw drivers	4.4
Retirement fund (PERF, employer)	1.23	Screws	2.31
Rhythm band instruments	4.4	Scrub brushes	2.21
Ribbons, Typewriter	2.13	Seal-Official	2.13
Roof repairs	3.61	Security Cases	4.4
Rope	2.31	Security System	4.4
Router	4.4	Service contracts	3.11/3.14
Rubber bands	2.13	Service contracts (maintenance)	3.61
Rubber cement (book repair)	2.4	Shades, Window	4.4
Rubber stamps	2.13	Sharpener, Pencil	2.13
Rugs	4.4	Sheet protectors	2.4

Shellac	2.32	Staples, Copier	2.13
Shellac, Book	2.4	Staples, Paper	2.13
Shelving	4.4	Stationery	2.12
Show cases	4.4	Steel wool	2.31
Shrubbery	4.3	Stencil cutters	2.13
Signs	2.4	Stencil paper	2.13
Slide projectors	4.4	Stencils	2.13
Small tools	4.4	Stepladders	4.4
Snow blower	4.4	Storage of motor vehicles	3.71
Snow removal service	3.61	Storm doors and windows	4.2
Soap	2.21	Structures-Repair	3.61
Sofas	4.4	Subscription to database	3.14
Software upgrades, Computer	4.84/4.85	Subscriptions (periodicals)	4.6
Software, Computer	4.84/4.85	Supplies, Janitor	2.2
Software, License	3.14	Supplies, Library	2.4
Soil (potting and black)	2.31	Supplies, Office	2.1
Sound cards	4.4	Supplies, Other	2.4
Sound system	4.4	Surge suppressers	4.4
Spades	4.4	Tables	4.4
Speaker (computer)	4.4	Tack lifters	2.13
Splicer kit	4.4	Tacks	2.13
Sponges	2.21	Tacks, Thumb	2.13
Spoons	4.4	Tags, Shipping	2.13
Sprinklers	4.4	Tanks, Hot water	4.4
Sprinkling cans	4.4	Tape measure	4.4
Squeegee	2.21	Tape, Adding machine	2.13
Stage equipment	4.4	Tape, Audio (music)	4.77/4.78
Stamp pads	2.13	Tape, Mending	2.4
Stamps, Rubber	2.13	Tape, Scotch	2.13
Staple remover	2.13	Tape, Video	4.71/4.72
Staplers	2.13	Tapes, Blank (video and audio)	2.4

Telecommunication fees	3.21	Trucks, Hand (books)	4.4
Telephone (equipment)	4.4	Turpentine	2.32
Telephone usage	3.21	Twine, Wrapping	2.4
Television	4.4	Typewriter brushes	2.13
Terminal Maintenance	3.62	Typewriter ribbons	2.13
Terminal Rental	3.72	Typewriters	4.4
Terminals	4.4	Typewriting paper	2.13
Thermometers	2.31	Umbrella stands	4.4
Thinner, Lacquer	2.32	United Parcel Service	3.22
Thread	2.4	Usage fees, computer software	3.14
Thumb tacks	2.13	Usage fees, on-line database	3.14
Time cards	2.13	Vacuum cleaners	4.4
Tires	2.33	Varnish	2.32
Tissue, Mending	2.4	Vases	2.4
Toilet paper	2.21	Vehicles	4.4
Toner cartridges (computer and copier)	2.13	Venetian blinds	4.4
Tools, Carpenters	4.4	Video equipment	4.4
Tote bags	2.4	Video Scan Converter	4.4
Towel service	3.14	Videocassette cables	2.4
Towels	2.21	Videocassette cases	2.4
Train fares	3.23	Videocassette player/recorder	4.4
Training, Computer (workshop)	3.24	Videocassette rental	3.72
Training, Computer on-site	2.14	Videocassette tapes	4.71/4.72/4.73
Transfer paper	2.13	Wardrobes	4.4
Traps, Mouse, rat	2.21	Waste baskets	2.23
Trash bags (plastic)	2.21	Water fountain	4.4
Trash collection	3.54	Water from utility	3.53
Travel expense	3.23	Wax, Floor	2.21
Treasurer's Bond	3.41	Waxed paper	2.14
Trees	4.3	Weights, Paper	2.13
Tripods	4.4	Wheelchairs	4.4



Window glass	2.31
Window locks	2.31
Window shades	4.4
Wire	2.31
Wiring for Internet	4.3
Wood polish	2.21
Workshops	3.24
Workstation	4.4
Wrapping paper	2.4
Wrenches	4.4
Writing paper	2.13
Zinio (ebooks)	3.146