

## 2025-2026

This is the MLS Chart of Accounts. This will provide guidance on what account number you should use when you are requesting funds for your budget. It is important that you request funds for the correct account. When you go to spend the funds if the account is incorrect then there may not be funds available in that account to make your purchase. For example, if there are plans to send out a mailing for programming and the budget for the postage is requested under programming when there is a need to purchase postage there may not be funds in postage and the purchase could require approval from the commission.

The accounts are highlighted by who is responsible for sending the budget request to the Business office for inclusion in the annual budget as follows

**System-wide Budget** - System-wide funds are budgeted by one department to each location. For example, all IT purchases are budgeted by IT after discussing and assessing the needs of each location and department. If you have a request for one of these accounts see the appropriate department head to discuss the need.

**Departmental Budget** - Entire System Funds budgeted to single department - these accounts are budgeted by one department. For example all of the property and casualty insurance for MLS is budgeted by Finance for the entire system.

**Payroll and Benefits** - Position based budget for system uploaded from existing payroll data - These will be budgeted in a position based budget by the Executive team.

**Location/Department Budget** - Local budgets submitted by Department Head - Use this Budget Template. These accounts are budgeted by each department and should be included in the departmental budget.

Account no	Title	Department responsible for coordinating and entering budget	Description
1330	Furniture, Fixtures, & Equipment	Department Head	Furniture, fixtures and equipment greater than \$1000 in value per item
1335	IT Equipment	IT Services	Computer and IT equipment greater than \$1000 in value per item, requests submitted through IT
5010	Salaries & Wages	Human Resources	Wages
5015	Payroll Taxes	Human Resources	Payroll taxes
5020	Workers Compensation Insurance	Human Resources	Workers Compensation Premiums
5022	Unemployment Compensation	Human Resources	Unemployment claims
5025	Emp Benefits - Benefit Plan-Medical/Dental	Human Resources	Medical and Dental Insurance premiums paid by the employer
5030	Emp Benefits - LT Disability Ins	Human Resources	Long Term Disability Insurance premiums paid by the employer
5035	Emp Benefits - Life/AD&D Ins	Human Resources	Life and AD&D Insurance premiums paid by the employer
5040	Emp Benefits - Vision Insurance	Human Resources	Vision Insurance premiums paid by the employer
5045	Emp Benefits - Employee Assistance and	Human Resources	Employee Assistance program fees
5046	Emp Benefits - Employee Recognition	Human Resources	Staff recognition expenses
5050	Emp Benefits - Long Term Care Ins	Human Resources	Long Term Care Insurance Premiums paid by the employer
5055	Emp Benefits - Wellness Plan	Human Resources	Wellness plan program fees
5056	Scholarships	Human Resources	MLS matching portion of Brawner or Morris scholarships
5060	Retirement DC-Employer Share	Human Resources	Employer share of Defined Contribution Plan
5103	Insurance-Property, Casualty and other	Finance	Insurance Premiums
5109	County Revaluation	Finance	MLS portion of the County Revaluation
5110	MOF-Alarm Monitoring	Security	Alarm Monitoring fees
5111	MOF-Lawn Maintenance	Facilities Maintenance	Lawn Maintenance Service fees, mulch, sod, landscaping needs
5112	MOF-Pest Control Services	Facilities Maintenance	Pest Control Service Fees
5113	MOF-Janitorial Services	Facilities Maintenance	Janitorial Services, Carpet and Floor Cleaning, upholstery cleaning
5114	MOF-Facility Maintenance & Repair	Facilities Maintenance	Maintenance and repair of buildings
5116	MOF-Facility Janitorial Supplies	Facilities Maintenance	Cleaning supplies, paper towels, toilet paper, trash cans
5117	MOF-Facility Shop Tools	Facilities Maintenance	Hand tools, small power tools
5118	Security Services	Security	Contract Security Services only
5120	Equipment Repair & Maint-Vehicle	Facilities Maintenance	Repair and maintenance of Library owned vehicles
5122	Building Expense - Project	MTC - Projects	Costs related to building maintenance projects - MLS projects
5123	Building Expense - Capital	MTC - Projects	Costs related to building capital improvement projects - Capital projects - Municipal projects
5125	Electrical Services	Finance	Utility - Electrical Services
5126	Gas Services	Finance	Utility - Gas Services
5127	Water & Garbage Services	Finance	Water, Waste, Sewer, Shredding,
5128	Chilled Water & Steam Services	Finance	Chilled Water and Steam Services - Only applicable for services downtown
5129	Telephone and Internet Services	IT Services	Telephone services, land, mobile, fax
5130	Travel and lodging	Department Head	Hotel, transportation and per diem charges
5135	Mileage-Local	Department Head	Local Mileage reimbursement
5136	Registrations-Conferences & Seminars	Department Head	Registration fees for conferences, seminars, continuing education
5137	Dues & Memberships	Department Head	Dues and membership fees
5138	Parking-Employee	Finance	Parking fees for employees
5139	Parking-Customer	Department Head - DN	Parking fees for customers
5140	Development & Training Expenses	L&D/Dept Heads	Training Course materials, Speakers, Staff Development Day
5141	Licenses & Certifications	Department Head	Licenses and certifications for individuals and organization
5150	Prof Services-Other	Admin	Temp personnel and other non consulting professional services
5151	Prof Services-Legal	Admin/Human Resources	Attorney Fees, investigation and legal expenses
5152	Prof Services-Acctg/Audit/Actuarial	Finance	Accounting and Auditing fees
5153	Prof Services-Consulting	Admin	Professional Consulting fees
5154	Prof Services-Architect	MTC - Projects	Architect fees
5158	Printing Services	Marketing	Printing Services and printing costs of paper goods - posters, flyers, business cards
5160	Programming	Department Head	Services and supplies provided for performances and programs
5165	Background Checks	Hum/DVS	Background check fees
5170	Communications-Advertising	Marketing	All advertising services
5180	Promotions	Marketing/DVS/OES	Promotional items or activities for use in marketing campaigns to the public, no staff related items
5183	Recruiting	Human Resources	Costs associated with Recruiting
5190	Bank Charges	Finance	Service charges and fees charged by a bank
5200	Copier Maintenance	Finance/IT Services	Copier maintenance and related expenses
5201	Equipment Maintenance-IT	IT Services	Maintenance on hardware, computers and IT equipment - No equipment, peripheral or new purchases
5202	Software, Support & Maintenance	IT Services	Software, Software Maintenance, Hosting fees, Licensing
5204	Furniture, Fixtures & Equip Non-Capital	Department Head	Furniture and fixtures that cost less than \$1,000 per item
5205	IT Equipment Non-Capital	IT Services	IT equipment that costs less than \$1,000 per item

5210	Network Catalog Services	Cataloging and Metadata	Network Catalog Services
5310	Postage	Admin	Postage
5312	Supplies-General	Department Head	All supplies not categorized elsewhere
5313	Supplies-Paper, Toner and other	Facilities Maintenance	Paper, Toner and supplies available through the maintenance catalog
5315	Supplies-Tech Processing	Coll. Processing/IT	Tech Processing supplies only as purchased by Tech Processing or IT
5404	Uniforms	Facilities Maintenance	Uniform Rental, Boots, Gloves
5420	Fuel	Facilities Maintenance	Fuel
5600-5650	Materials	Collection Development	All Collection Materials, Books, Ebooks, Audiobooks, Databases etc.