

Library Annual Calendar

January

Fiscal Officer

- Year-end closing in financial system
- File with the County Budget Commission the unencumbered year-end balances and updated revenue sources for the coming year as required by ORC 5705-36 to obtain Certificate of Estimated Resources
- New appropriations and revenue budget recorded into accounting system
- Annual or Blanket Purchase Orders issued
- 1099's and W-2's issued and filed with the IRS
- Annual Non-Contributing Report due to OPERS
- File Form 300AP with the Bureau of Workers Compensation for the Public Employer Risk Reduction Program recordkeeping
- Post Form 300AP in each building

Board of Trustees

- Organizational meeting of the Board of Trustees to appoint President, Vice-President, Secretary, Fiscal Officer, Deputy Fiscal Officer (if any), and Board Committees
- Oath of Office for Fiscal Officer or new Board members
- Approve the Bank depository of Public Funds
- Approve the bank signers and complete new signatory cards/resolutions if there are changes in authorized signers
- Approve Fiscal Officer, Deputy Fiscal Officer and Director Bond
- Approve wage increases for library staff
- Performance evaluation of Director and approve salary
- Performance evaluation of Fiscal Officer and approve salary
- Resolution to allocate interest for year
- Library Fund and Fundraising Committee meeting

February

Fiscal Officer

- Annual Financial Report and statements to be filed with the AOS Office (ORC 117.38)
- Publish Notice in local paper that the Annual Financial Report is available for inspection (ORC 117.38)
- Research options and costs for healthcare, dental, vision, life, and building insurance
- BWC True-up Report Due
- Review of Records Retention schedule and create list for disposal

March

Fiscal Officer

- Open enrollment for health insurance
- Annual State Library Report to the State Library of Ohio – Financials and Employee info

Board of Trustees

- Adopt Permanent Appropriation Resolution by March 31 if Temporary Resolution was originally adopted and file (Fiscal Officer) with the County Budget Commission to obtain Amended Certificate of Estimated Resources
- Review Records Retention schedule
- Discussion – progress update on annual goals for Director & Fiscal Officer

April

Fiscal Officer

- Begin to review the PLF and Tax revenues for the next calendar year and determine budget projections for next year based on expected revenues and any carryover

Board of Trustees

- Approval of library property/liability/umbrella/cyber/terrorism and Directors and Officers insurance coverage or renewal
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May

Fiscal Officer

- Submit approved Budget Request for next year to Board of Education for budget hearing

Board of Trustees

- Approve Budget Request for next year to be submitted to Board of Education and County Auditor
- Library Fund and Fundraising Committee meeting

June

Fiscal Officer

- Budget Hearing with Board of Education for next year's tax budget

Board of Trustees

- Finance Committee - Review Investment Policy and Board votes on any changes
- Discussion – progress update on annual goals for Director & Fiscal Officer

July

Fiscal Officer

- Submit approved Budget request for next year with Board of Education's approval to County Auditor

August

Fiscal Officer

- Attend County Budget Commission hearing by the 15th of the month to adopt the library's tax budget for next year and determine distribution of Public Library Funds
- Submit the Resolution Accepting the Amounts and Rates as determined by the Fairfield County Budget Commission and authorizing the necessary tax levies and certifying them to the county auditor to the Board of Education

September

Fiscal Officer

- Submit the approved Resolution Accepting the Amounts and Rates as determined by the Fairfield County Budget Commission and authorizing the necessary tax levies and certifying them to the county auditor

Board of Trustees

- Discussion – progress update on annual goals for Director & Fiscal Officer
- Library Fund and Fundraising Committee meeting

October

Fiscal Officer

- Begins budget preparation process for next year's appropriations budget

Board of Trustees

- Strategic Plan Review – Full Board

November

Board of Trustees

- Approval of next year's library holiday schedule
- Personnel Committee
 - Request performance feedback from staff on Director and Fiscal Officer Performance (using specific instructions)
 - Request input and progress update from Director and Fiscal Officer on their individual goals
 - Request next year goals from Director and Fiscal Officer due by December 1

December

Fiscal Officer

- File Temporary or Permanent Appropriations Resolutions with County Budget Commission to obtain Certificate of Estimated Resources
- File tax advance resolution with the County Auditor
- Begin preparation for year-end closing
- File and pay next year's BWC estimated report

Board of Trustees

- Adopt next year's Appropriations Resolution prior to December 31st. This can be a Temporary or Permanent Appropriations Resolution. If it is a temporary resolution, a permanent resolution must be adopted by the following March 31st.
- Board adopts resolution to direct the Fiscal Officer to request the County Auditor to provide tax advances in the next year as they are received
- Resolution for Library Director and Fiscal Officer to transfer as needed
- Approval of next year's Board meeting schedule
- Personnel Committee
 - Review goals submitted by Director and Fiscal Officer and finalize all of next year's individual goals before December Board meeting
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Other Items throughout Year

Fiscal Officer

- Monthly OPERS reporting and filing
- Monthly reporting of staff to Bureau of Labor Statistics
- Reconcile bank accounts monthly and complete closing of financial statements
- File amended budget with the County Auditor to update Certificate of Estimated Resources

Board of Trustees

- Resolutions for approval of public bidding of any contract to construct, demolish, alter, repair, or reconstruct a library or make any improvements to the library which will cost over \$50,000
- Resolutions to approve transfers between funds as needed throughout the year
- Resolution to amend budget as major revenue and expenditure changes are known