# Trustee Action Calendar  ~  January – December Fiscal Year

## January
- Trustees take Oaths of Office

## February
- Submit budget referendum language for ballot to school district

## March
- <span style="color:red">Annual Report to the state **due** (March 1st)</span>
- Annual Report to the community

## April
- Construction Aid program funding announced

## May
- <span style="color:red">IRS 990 filed **due** (May 15th)</span>

## June
- <span style="color:red">Construction Aid program Intent to Apply form **due**</span>

## July
- Gather community feedback (Ask exercise, surveys, focus groups)

## August
- Decide on next year's strategic priorities
- Contact STLS for funding request options & taxpayer impacts

## September
- First round draft budget
- Tax Cap portal opens

## October
- Vote to override the tax cap (even if you eventually decide not to)

## November
- <span style="color:red">Tax Cap & Tax Cap Compliance forms filed BEFORE budget is passed</span>
- Pass budget

## December
- Policy Review

**STLS**
Southern Tier Library System
*Connecting Community Libraries*

Public Libraries in New York State are accountable for filing specific federal and state reports to the Internal Revenue Service, NYS Education Department and the NYS Office of the Comptroller. These reports serve as official documents demonstrating a public library's compliance of fiscal reporting and Minimum Standards.

☐ **Oaths of Office**

All library trustees should take Oaths of Office but only municipal, public district, and school district libraries are required to file those Oaths of Office with the County or Town Clerk. The Oath specified in the New York State Constitution reads (and is worth using in even Association libraries):

> *"I do solemnly affirm that I will support the Constitution of the United States, and the constitution of the State of New York, and that I will faithfully discharge the duties of the office of trustee of the _____ Library, according to the best of my ability."*

**For more information:** http://www.nysl.nysed.gov/libdev/trustees/oath.htm

☐ **Annual Report to NY State**

Opening in January and due by March 1, the state requires that every library complete an annual report through the Bibliostat Collect portal detailing the services, programs, governance, revenue, and expenditures of the library. Libraries should work with STLS to complete this report. **For more information:** http://www.nysl.nysed.gov/libdev/libs/#annrep

☐ **Federal IRS Form 990**

This form is the only required report of the Internal Revenue Service. The type of *990 Form* public libraries should file depends on a library's financial activity (budget size). Libraries with complex budgets might consider procuring a Certified Public Accountant to file on the library's behalf. Libraries with budgets less than $49,999, may opt to file a simplified e-Postcard. **For more information refer to:** http://www.irs.gov/Charities-&-Non-Profits/Form-990-Series-Which-Forms-Do-Exempt-Organizations

☐ **NY State Public Library Construction Aid**

Typically announced in April and due in June, STLS administers this half a million dollar program to fund library construction projects from the installation of elevators and solar panels, to HVAC and new library buildings. Planning for construction is a year round process and STLS can help you. **For more information**: http://www.stls.org/construction-aid

☐ **NY State Tax Cap & Tax Cap Compliance Forms**

The Tax Cap Form is an online questionnaire required by the New York State Office of the Comptroller. All libraries must file this form if they have a budget vote. The deadline is fiscal year dependent (see Action Calendar). Libraries must establish an online account with the Comptroller's Office in order to file the report. **For more information:** http://www.osc.state.ny.us/localgov/realprop/localgovernments.htm

For help on these or any other board action, please contact Margo Gustina (gustinam@stls.org) or Brian M. Hildreth (communitylibrarypartner@stls.org).