Report new hires within 20 days of hiring, <https://in-newhire.com/default>.

**Monthly**

On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.

Report and make payment of state and county income tax withheld during previous month to the Department of State Revenue, Indianapolis. Monthly (early filers) make payment on 20th of month following end of liability period.

**Quarterly**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| PLAC | 1st quarter, Jan.-Mar. April 25 | 2nd quarter, Apr.-June July 25 | 3rd quarter, July-Sept. Oct. 25 | 4th quarter, Oct.-Dec. Jan. 25 |

INPRS:

A quarterly report and payment of employee and employer contributions are due in the INPRS office no later than the 30 days after the end of each calendar quarter. If the 30 days following the end of the quarter falls on a Saturday, Sunday, or a legal holiday, the due date becomes the next working day.

Pursuant to [**IC 5-10.3-7-12.5**](http://www.in.gov/legislative/ic/code/title5/ar10.3/ch7.html), the INPRS Board of Trustees has the authority to levy fines up to one hundred dollars ($100) for each day the reports or payments are late, to be withheld under [**IC 5-10.3-6-7**](http://www.in.gov/legislative/ic/code/title5/ar10.3/ch7.html). Additionally, if the employer is frequently late, as determined by the board, the board shall report the employer to the auditor of state for additional withholding under [**IC 5-10.3-6-7**](http://www.in.gov/legislative/ic/code/title5/ar10.3/ch7.html).

DOR Income Tax

Report and make payment of state and county income tax withheld during quarter to the Department of State Revenue, Indianapolis. Regular monthly filers make payment 30 days following end of liability period. If filing status is quarterly then make payment on the last day of month following end of liability period.

IRS Taxes

Prepare **Form 941 – Employer's Quarterly Federal Tax Return**

DWD Workmen’s Compensation

Workmen’s Compensation Quarterly payment (UC1 and UC5) to Department of Workforce Development.

**Annually**

September 2018

\*\*Holidays: Labor Day, September 3, 2018 State Offices Closed\*\*

October 2018

\*\*Holidays: Columbus Day, October 8, 2018 State Offices Closed\*\*

November 2018

\*\*General Election Day, November 6, 2018 State Offices Closed\*\*

\*\*Holidays: Veteran’s Day, November 12, 2018, Thanksgiving November 22 & 23, 2018 State Offices Closed\*\*

December 2018

* + Reduce appropriations if needed; See the DLGF memo at <http://www.in.gov/dlgf/files/pdf/150604_-_Jones_Memo_-_Additional_Appropriation_and_Transfer_Procedures.pdf>, (A sample resolution/ordinance is appended to this memorandum.) Appropriation reductions in the current year have the effect of increasing fund balances available in the ensuing year
  + Board approves year end appropriation transfers, LIRF Transfer, Rainy Day Fund Transfer, and encumbrances.
  + Listing of all encumbered items are part of the minutes of the last business meeting of the year and a copy is mailed to Department of Local Government Finance by the last day of January of the succeeding year
  + Deadline for certifying names and actual addresses of every library employee to the County Treasurer for the county where the employee works. [IC 6-1.1-22.14]
  + Will receive Annual Report forms from the Indiana State Library. And State Board of Accounts announces when Annual Financial Report available in Gateway

\*\*Holidays: December 24, 2018 and December 25, 2018 State Offices Closed\*\*

January

* + Bookkeeper carries balances forward from previous year for unpaid balances due on contracts or purchase orders. This opens ledger for New Year and prevents negative balances within appropriations
  + The local officers designated as members of the board of finance shall meet for the following reasons:

1) To elect a president and secretary. [**IC 5-13-7-6**]

2) To receive and review the investment officer's report on investments, which is required under **IC 5-13-7-7** and to review the overall investment policy of the library. [**IC 5-13-7-7**]

3) To designate the newspapers or qualified publications in which the library shall publish notice. [**IC 5-3-1-4**]

* + File Report of Names and Compensation of Officers and Employees (Form 100R). This report is filed in the Gateway

\*\*Holidays: January 1, 2019 and Martin Luther King Day, January 21, 2019 State Offices Closed\*\*

February

* + **IC 5-3-1-3.5 Budgets of $300,000 or more**. Not later than sixty (60) days after the expiration of each calendar year, a political subdivision shall publish an annual report of the receipts and expenditures of the political subdivision during the preceding calendar year. This is a report that can be exported from the Annual Financial Report in the Gateway.
  + **Indiana Code 5-1-18-9** requires all local taxing units to submit to the Department of Local Government Finance (“Department”), before March 1 of each calendar year, a list of all bonds, leases, and other debt currently outstanding as of December 31 of the previous year
  + The indebtedness report and instructions are located on the Gateway. Even if you have no debt you need to complete the Gateway form to certify there is no debt. For more information go to <http://www.in.gov/dlgf/9106.htm>

March

* + 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**
  + File Annual Financial Report in the Gateway. For more information see [http://www.in.gov/sboa/4450.htm.](http://www.in.gov/sboa/4450.htm). Navigate to political subdivisions and then libraries
  + File Annual Report forms with Library Development Office, Indiana State Library, 315 W. Ohio Street, Indianapolis, IN 46202. [**IC 4-23-7.1-22**
  + Deadline for political subdivisions to report to the Department information and data on their retiree benefits and expenditures. **IC 36-1-8-17.5** This is the OPEB report in Gateway; not required of all libraries.

April

\*\*Holidays Good Friday, April 19, 2019 State Offices Closed\*\*

May

* + On or before May 15: In order to be able to collect property taxes for a Library Capital Projects Fund in 2018, the Library Board must;
    - 1) Hold a public hearing on a proposed plan.
    - 2) Pass a resolution to adopt a plan.
    - 3) Submit the plan for approval by the fiscal body.
  + First event of annual Public Library Budget Workshop may occur in last week of May; otherwise, occurs in first week of June. This is onsite event and a webinar event.

\*\*Holidays: Primary Election Day May 7, 2019 and Memorial Day May 27, 2019 State Offices Closed\*\*

June

* + Due by June 1st: Deadline for certifying names and addresses of every library employee to the county treasurer for the county where the employee works. **[IC 6-1.1-22-14]**
  + Second event of annual Public Library Budget Workshop may occur in second or third week of June; otherwise, occurs in first week of June. This is onsite event and a webinar event.
  + Mid-June begin preparation of public library’s budget for ensuing year. The DLGF budget calendar issued as a memo earlier in the year. Latest budget calendar is [here http://in.gov/dlgf/files/pdf/180302%20-%20Van%20Dorp%20Memo%20-%202018%20-%202019%20Budget%20Calendar%20REVISED.pdf](here%20http:/in.gov/dlgf/files/pdf/180302%20-%20Van%20Dorp%20Memo%20-%202018%20-%202019%20Budget%20Calendar%20REVISED.pdf)

July

* + Last day to make Quarterly Report (UC1 and UC5) for second quarter (April, May, June) to Department of Workforce Development, Indianapolis

\*\*Holidays: Independence Day July 4, 2019 State Offices Closed\*\*

August

* + August 14 or 15, 2018 New Director Workshop and Director’s Refresher Workshop, by invitation or request invite from LDO if not taken within past three years

September

* + Consult DLGF Budget Calendar for publication requirements of proposed library budget. The DLGF calendar is found here <http://www.in.gov/dlgf/files/pdf/170111%20-%20Jones%20Memo%20-%202017%20-%202018%20Budget%20Calendar.pdf>
  + **LAST DATE** to file Library Capital Projects plan with the DLGF

\*\*Holidays: Labor Day, September 2, 2019 State Offices Closed\*\*

October

* + October 19 last date to file an excessive levy appeals with the Department of Local Government Finance. (**IC 6-1.1-18.5-12(b)**) Appeals for relief from property tax rate and levy limitations must be filed with the DLGF before October 20 to be eligible for consideration

\*\*Holidays: Columbus Day, October 14, 2019 State Offices Closed\*\*

November

* + Event of Library Annual Report and State Board of Accounts Bookkeeping Workshop occurs. Held twice and is available for onsite or online attendance.
  + **November 1** for city/town or county fiscal body to review each budget and proposed tax levy and adopt a final budget and tax levy for the library. The fiscal body may reduce or modify but not increase the proposed budget or tax levy. [**IC 6-1.1-17-5; -20**]

\*\*Holidays: General Election Day, November 5, 2019, Veteran’s Day, November 11, 2019, Thanksgiving November 28 & 29, 2018 State Offices Closed\*\*

December

* + Reduce appropriations if needed; See the DLGF memo at <http://in.gov/dlgf/files/pdf/180302%20-%20Van%20Dorp%20Memo%20-%20Additional%20Appropriation%20and%20Transfer%20Procedures.pdf>,
  + (A sample resolution/ordinance is appended to this memorandum.) Appropriation reductions in the current year have the effect of increasing fund balances available in the ensuing year
  + Board approves year end appropriation transfers, LIRF Transfer, Rainy Day Fund Transfer, and encumbrances.
  + Listing of all encumbered items are part of the minutes of the last business meeting of the year and a copy is mailed to Department of Local Government Finance by the last day of January of the succeeding year
  + Deadline for certifying names and actual addresses of every library employee to the County Treasurer for the county where the employee works. **[IC 6-1.1-22.14]**
  + Will receive Annual Report forms from the Indiana State Library. And State Board of Accounts announces when Annual Financial Report available in Gateway

\*\*Holidays: Christmas December 24 & 25, 2019 State Offices Closed\*\*