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LOCAL FINANCE BULLETIN

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2011—2012

# Finance Calendar of Duties

for City and County Officials

Prepared by Gregory S. Allison

## FINANCE CALENDAR OF DUTIES

By state statute, North Carolina General Statutes (G.S.) Section 103-4, eighteen days are “legal public holidays” in North Carolina. Each such holiday is indicated in the sidebar found on this page on its proper date (with the exception of Election Day, which occurs on Tuesday after the first Monday in November in years in which a general election is to be held). However, the law does not require state or local governmental offices to close on these days. Each year the State Personnel Office promulgates a list of holidays to be observed by state offices. This list customarily omits eight or nine of the eighteen statutory holidays (Robert E. Lee’s Birthday, Greek Independence Day, Halifax Resolves Day, Confederate Memorial Day, Mecklenburg Declaration Day, Washington’s Birthday, Columbus Day, Yom Kippur, and sometimes Veterans’ Day) and adds one day at Thanksgiving and two or three days at Christmas. Insofar as information could be obtained, the calendar shows whether state offices are open or closed on each statutory holiday. Holiday schedules observed by county and city governments across the state vary considerably. No effort has been made to indicate holidays commonly observed by local governments.

Weekend closing policies also vary widely throughout North Carolina. All state offices are closed all day Saturday and Sunday. All local governments observe Sunday, but some are open on Saturday mornings, and a very few are open all day on Saturday.

This state of affairs makes it difficult to apply the provisions of G.S. 103-5, which permit transfer to the next business day of duties that are to be performed on dates that fall on Saturday, Sunday, and holidays. In this calendar, duties that fall on Sunday have been transferred to the next following business day and the transfer noted in the footnotes. Duties that fall on Saturday have not been transferred. Calendar entries noting legal consequences that attach to a state of affairs as of a given date, as opposed to duties to be performed by some official, are never transferred.

In using this calendar, county and city officials are cautioned to take into account the Saturday closing and holiday schedules they actually observe, as these may differ in several instances from the schedule assumed in the calendar. In case of doubt, refer to the statutory reference given for each calendar entry, to G.S. 103-5, and to the local holiday schedule.

—Gregory S. Allison

### HOLIDAYS 2011–2012

#### July 4

Independence Day  
*Closed*

#### September 5

Labor Day  
*Closed*

#### October 8

Yom Kippur  
*Closed*

#### October 10

Columbus Day  
*Open*

#### November 11

Veterans’ Day  
*Closed*

#### November 24

Thanksgiving Day  
*Closed November 24, 25*

#### December 25

Christmas Day  
*Closed December 26, 27*

#### January 1

New Year’s Day  
*Closed January 2*

#### January 16

Martin Luther King Jr.’s Birthday  
*Closed*

#### January 19

Robert E. Lee’s Birthday  
*Open*

#### February 22

Washington’s Birthday  
*Open*

#### March 25

Greek Independence Day  
*Closed*

#### April 6

Good Friday  
*Closed*

#### April 12

Halifax Resolves Day  
*Open*

#### May 10

Confederate Memorial Day  
*Open*

#### May 20

Mecklenburg Declaration Day  
*Closed*

#### May 28

Memorial Day  
*Closed*

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**ABBREVIATIONS**
**All – All County and City Officials****BE – Board of Education****BO – Budget Officer****BT – Board of Trustees, Two-Year Institutions****CC – Board of County Commissioners****Clerk – City or Town Clerk****FO – Finance Officer****GB – Municipal Governing Board****SD – Special District****TA – Tax Assessor**


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| <b>Date</b>           | <b>City</b> | <b>County</b> | <b>Duty</b>  | <b>Notes</b> | <b>Statutory Reference</b> |
|-----------------------|-------------|---------------|--|--------------|----------------------------|
| <b>MONTHLY DUTIES</b> |             |               |  |              |                            |
| 1                     |             | FO            | Transmit to state treasurer monthly payment for Aid to Blind.  | 1            | 111-17                     |
| 5                     | FO          | FO            | Transmit monthly payroll deductions of employees covered by LGERS.   | 1, 2         | 128-30(g)                  |
| 10                    |             | FO            | Last day to remit to school finance officer fines, forfeitures, and penalties accruing during previous month.            | 1            | 115C-437                   |
| 15                    |             | FO            | Last day to make available monthly provision of funds to two-year institutions.  | 1            | 115D-58.2                  |
|                       | FO          | FO            | Monthly state income tax withholding report due for employers withholding \$500 or more, but less than \$2,000, a month. | 1            | 105-163.6                  |
|                       |             | FO            | Monthly social services statement of administrative costs and program expenditures due.                                  | 1, 2         | 108A-86                    |
|                       |             | FO            | Monthly statement regarding IV-D administrative expenditures due.  | 1, 2         | 110-130.1                  |

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**MISCELLANEOUS DUTIES****JULY 2011**

|           |       |    |   |   |               |
|-----------|-------|----|---|---|---------------|
| 1–Fri.    | FO    | FO | First day of six-month period in which sales and use tax refund applications may be filed.  |   | 105-164.14(c) |
| 15–Fri.   | FO    | FO | Report to secretary of Local Government Commission amount of sinking funds on hand as of July 1 and how deposited or invested.  | 2 | 159-37        |
|           |       | FO | Report to secretary of Local Government Commission on status of deposits and investments.   | 2 | 159-33        |
| 21–Thurs. | Mayor |    | Last day to file with State Department of Transportation statement relating to eligibility for Powell Bill funds and a certified map showing nonhighway street mileage in the city. | 2 | 136-41.1      |
| 30–Sat.   | FO    |    | Last day to file quarterly local public health expenditure report with State Department of Health and Human Services.   | 2 | 130A-4        |

| Date                             | City  | County | Duty  | Notes | Statutory Reference |
|----------------------------------|-------|--------|---|-------|---------------------|
| <b>AUGUST 2011</b>               |       |        |   |       |                     |
| 1–Mon.                           | FO    | FO     | Quarterly federal income tax withholding report due. (Due August 10 if all deposits have been made.)                                | 2, 3  | 26 U.S.C. § 3402    |
|                                  | FO    | FO     | Quarterly state income tax withholding report due.  |       | 105-163.6           |
|                                  | FO    | FO     | Quarterly application for refund of state gasoline taxes due.   |       | 105-449.106         |
|                                  | FO    | FO     | Quarterly report and payment due to Unemployment Insurance Fund, Employment Security Commission.                                    |       | 96-9(a)(1)          |
|                                  | FO    |        | Final accounting forms regarding community-based alternatives programs due with State Division of Youth Services.                   | 2     | 7A-649              |
|                                  | FO    |        | Last day to file with State Department of Transportation a statement of Powell Bill fund expenditures during preceding fiscal year. |       | 136-41.3            |
| 30–Tues.                         | FO    |        | Report on local health staff time and activity due with State Department of Health and Human Services.                              | 2     | 130A-4              |
| <b>SEPTEMBER 2011</b> No Entries |       |        |   |       |                     |
| <b>OCTOBER 2011</b>              |       |        |   |       |                     |
| 31–Mon.                          | FO    |        | Last day to file quarterly local public health expenditure report with State Department of Health and Human Services.               | 2, 4  | 130A-4              |
|                                  | FO    | FO     | Quarterly federal income tax withholding report due. (Due November 10 if all deposits have been made.)                              | 2     | 26 U.S.C. § 3402    |
|                                  | Clerk |        | Report to state insurance commissioner on firefighting equipment and water system.  |       | 118-9               |
|                                  | FO    | FO     | Quarterly report and payment due to Unemployment Insurance Fund, Employment Security Commission.                                    |       | 96-9(a)(1)          |
|                                  | FO    | FO     | Quarterly state income tax withholding report due.  |       | 105-163.6           |
|                                  | FO    | FO     | Quarterly application for refund of state gasoline taxes due.   |       | 105-449.106         |
|                                  | FO    | FO     | Submit annual financial information report to Local Government Commission.  | 2     | 159-33.1            |
|                                  | FO    | FO     | Last day to mail escheat notices to owners of abandoned property held by the unit on preceding June 30.                             |       | 116B-28(b)          |
| <b>NOVEMBER 2011</b> No Entries  |       |        |   |       |                     |
| <b>DECEMBER 2011</b>             |       |        |   |       |                     |
| 31–Sat.                          | FO    | FO     | Deadline for sales and use tax refund applications.   |       | 105-164.14(c)       |
| <b>JANUARY 2012</b>              |       |        |   |       |                     |
| 16–Mon.                          | FO    | FO     | Report to secretary of Local Government Commission amount of sinking funds on hand as of January 1 and how deposited or invested.   | 2, 5  | 159-37              |
|                                  | FO    | FO     | Report to secretary of Local Government Commission on status of deposits and investments.   | 2     | 159-33              |

| <b>Date</b>          | <b>City</b> | <b>County</b> | <b>Duty</b>   | <b>Notes</b> | <b>Statutory Reference</b> |
|----------------------|-------------|---------------|---|--------------|----------------------------|
| 30–Mon.              | FO          | FO            | Last day to file quarterly local public health expenditure report with State Department of Health and Human Services.   | 2            | 130A-4                     |
|                      | FO          | FO            | Quarterly state income tax withholding report due.  |              | 105-163.6                  |
|                      | FO          | FO            | Quarterly federal income tax withholding report due. (Due February 10 if all deposits have been made.)  | 2            | 26 U.S.C. § 3402           |
|                      | FO          | FO            | Quarterly application for refund of state gasoline taxes due.   |              | 105-449.106                |
|                      | FO          | FO            | Give each employee his or her withholding statement form.   |              | 105-163.7                  |
|                      | FO          | FO            | File form NC-3 together with all Department of Revenue copies of withholding statements furnished employees for preceding calendar year.  | 2            | 105-163.7                  |
|                      | FO          | FO            | Deadline for providing to each nationally recognized municipal securities information repository (NRMSIR) annual market disclosures agreed upon during the sale of General Obligation and certain Non-General Obligation Bonds.   |              | SEC Rule 15c2-12           |
|                      | FO          | FO            | File form TR-1 or TR-2, concerning unit's assessed valuation and property tax levy for current fiscal year, with State Department of Revenue.   | 2            | 105-453                    |
|                      | FO          | FO            | Quarterly report and payment due to Unemployment Insurance Fund, Employment Security Commission.  |              | 96-9(a)(1)                 |
| <b>FEBRUARY 2012</b> |             |               |   |              |                            |
| During Month         | FO          | FO            | Return beer and wine questionnaire, necessary for obtaining beer and wine tax proceeds, to State Department of Revenue.   | 2            | 105-113.82                 |
| <b>MARCH 2012</b>    |             |               |   |              |                            |
| No Entries           |             |               |   |              |                            |
| <b>APRIL 2012</b>    |             |               |   |              |                            |
| During Month         | CC          |               | If it is desired to change the method of distributing local sales tax proceeds among the county government and city governments therein, adopt resolution changing method of distribution and deliver certified copy to commissioner of revenue within fifteen days after adoption. New method of distribution will take effect July 1. |              | 105-472                    |
| 2–Mon.               | FO          | FO            | Report to secretary of the department of administration on effectiveness and cost-benefit of utilization of each of the construction methods authorized in G.S. 143-128(a1).  | 2, 6         | S.L. 2001-496, § 13        |
| 30–Mon.              | FO          | FO            | Quarterly federal income tax withholding report due. (Due May 10 if all deposits have been made.)   | 2            | 26 U.S.C. § 3402           |
|                      | FO          | FO            | Quarterly application for refund of state gasoline taxes due.   |              | 105-449.106                |
|                      | FO          | FO            | Quarterly report and payment due to Unemployment Insurance Fund, Employment Security Commission.  |              | 96-9(a)(1)                 |
|                      | FO          | FO            | Quarterly state income tax withholding report due.  |              | 105-163.6                  |
|                      | FO          | FO            | Last day to file quarterly local public health expenditure report with State Department of Health and Human Services.   | 2            | 130A-4                     |

| <b>Date</b>  | <b>City</b> | <b>County</b> | <b>Duty</b>  | <b>Notes</b> | <b>Statutory Reference</b> |
|--|-------------|---------------|--|--------------|----------------------------|
| <b>MAY 2012</b>  |             |               | No Entries   |              |                            |
| <b>JUNE 2012</b>   |             |               | No Entries   |              |                            |
| <b>DUTIES CONNECTED WITH BUDGET PREPARATION AND ADOPTION</b> |             |               |  |              |                            |
| <b>JULY 2011</b>   |             |               |  |              |                            |
| 1–Fri.   | All         | All           | Fiscal year begins today.  |              | 159-7                      |
|  | GB          | CC            | Deadline for 2011–2012 budget ordinance adoption.  |              | 159-13(a)                  |
|  |             | CC            | Deadline for completing action on school budget, unless later date is agreed to by school board.   |              | 115C-429(b)                |
|  |             | CC            | Deadline for completing action on two-year institution budget, unless later date is agreed to by board of trustees.  |              | 115D-55(a)                 |
| 15–Fri.  | SD          | SD            | Deadline for reporting tax rate to city or county collecting taxes, if district levies own taxes.  |              | 159-14                     |
| <b>AUGUST 2011–MARCH 2012</b>                                |             |               |  |              |                            |
| During Period  | GB          | CC            | Select a certified public accountant to conduct 2011–2012 annual audit. Audit must be conducted as soon as possible after the close of the fiscal year.  |              | 159-34                     |
| <b>APRIL 2012</b>  |             |               |  |              |                            |
| During Month   | All         | All           | On date fixed by budget officer, before April 30, transmit to budget officer departmental requests and revenue estimates for 2012–2013 fiscal year.  |              | 159-10                     |
| 14–Sat.  |             | TA            | Last day to certify to school superintendent amount of assessed valuation subject to supplemental tax, if any.   |              | 115C-511(b)                |
| <b>MAY 2012</b>  |             |               |  |              |                            |
| 15–Tues.   |             | BE            | Deadline for submitting budget approved by board of education to board of county commissioners, unless later date is fixed by commissioners.   |              | 115C-429(a)                |
|  |             | BT            | Deadline for submitting budget for two-year institution to board of county commissioners, unless later date is fixed by commissioners.   |              | 115D-55(a)                 |
| <b>JUNE 2012</b>   |             |               |  |              |                            |
| 1–Fri.   | SD          | SD            | Deadline for submitting budget to tax-levying authority for district, if tax-levying authority has discretion as to rate.  |              | 159-14                     |
|  | BO          | BO            | Submit 2012–2013 budget and budget message to governing board; publish in newspaper notice stating that budget has been filed and is open for public inspection and setting the time and place for public hearing on budget. |              | 159-11                     |
|  | GB          | CC            | Fix time and place for public hearing on budget. Budget ordinance may not be adopted until (1) ten days have elapsed from date budget is filed and (2) public hearing is held.   |              | 159-11                     |

| Date         | City | County         | Duty   | Notes | Statutory Reference |
|--------------|------|----------------|--|-------|---------------------|
| 15–Fri.      | GB   | CC             | Deadline for notifying special districts of rate of tax that tax-levying authority will approve for 2012–2013 fiscal year. Failure to notify by this date results in approval of full rate requested by district governing board.  |       | 159-14              |
|              | SD   | SD             | Deadline for notifying tax-levying authority of rate of tax to be levied, if tax-levying authority has no discretion as to rate.   |       | 159-14              |
| 30–Sat.      | All  | All            | Fiscal year ends today.  |       | 159-7               |
| During Month |      | TA<br>BO<br>CC | Before beginning of fiscal year following effective date of octennial reappraisal, submit eight-year budget for financing cost of next reappraisal to board of commissioners. In each subsequent year of octennial period, review appraisal budget and adjust as necessary. Within ten days after adoption of budget ordinance, file report on status of reserve with State Department of Revenue. |       | 153A-150            |

### JULY 2012

|         |     |     |   |   |             |
|---------|-----|-----|---|---|-------------|
| 2–Mon.  | All | All | Fiscal year begins today.   | 7 | 159-7       |
|         | GB  | CC  | Deadline for 2012–2013 budget ordinance adoption.   |   | 159-13(a)   |
|         |     | CC  | Deadline for completing action on school budget, unless later date is agreeable to school board.                    |   | 115C-429(b) |
|         |     | CC  | Deadline for completing action on two-year institution budget, unless later date is agreed to by board of trustees. |   | 115D-55(a)  |
| 16–Mon. | SD  | SD  | Deadline for reporting tax rate to city or county that collects taxes, if district levies own taxes.                | 8 | 159-14      |

### Notes

1. If in any month this date falls on a Sunday or holiday, and if the county or city offices are closed that day, G.S. 103-5 directs that the date on or by which the particular duty must otherwise be done is transferred to the next succeeding business day for the county or city.
2. This date is established by administrative action.
3. This date is transferred from Sunday, July 31.
4. This date is transferred from Sunday, October 30.
5. This date is transferred from Sunday, January 15.
6. This date is transferred from Sunday, April 1.
7. This date is transferred from Sunday, July 1.
8. This date is transferred from Sunday, July 15.

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