

2008–2009

**FINANCE CALENDAR
OF DUTIES**

for

City and County Officials

**Prepared by
Gregory S. Allison**



UNC
SCHOOL OF GOVERNMENT

HOLIDAYS 2008–2009

July 4	Independence Day <i>State offices closed</i>
September 1	Labor Day <i>State offices closed</i>
October 9	Yom Kippur <i>State offices open</i>
October 13	Columbus Day <i>State offices open</i>
November 11	Veterans' Day <i>State offices closed</i>
November 27	Thanksgiving Day <i>State offices closed November 27, 28</i>
December 25	Christmas Day <i>State offices closed December 24, 25, 26</i>
January 1	New Year's Day <i>State offices closed</i>
January 19	Robert E. Lee's Birthday <i>State offices closed</i>
January 19	Martin Luther King Jr.'s Birthday <i>State offices closed</i>
February 22	Washington's Birthday <i>State offices closed</i>
March 25	Greek Independence Day <i>State offices open</i>
April 10	Good Friday <i>State offices closed</i>
April 12	Halifax Resolves Day <i>State offices closed</i>
May 10	Confederate Memorial Day <i>State offices closed</i>
May 20	Mecklenburg Declaration Day <i>State offices open</i>
May 25	Memorial Day <i>State offices closed</i>

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 on the preceding page on its proper date. 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 Saturdays, Sundays, 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 Saturdays 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

ABBREVIATIONS

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

Date	City	County	Duty	Notes*	Statutory Reference
Monthly Duties					
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 institution.	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

Miscellaneous Duties

JULY 2008

Tue. 1	FO	FO	First day of six-month period in which sales and use tax refund applications may be filed.		105-164.14(c)
Tue. 15	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	FO	Report to secretary of Local Government Commission on status of deposits and investments.	2	159-33

Date	City	County	Duty	Notes*	Statutory Reference
Mon. 21	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
Wed. 30	FO		Last day to file quarterly local public health expenditure report with State Department of Environment, Health, and Natural Resources.	2	130A-4
Thur. 31	FO	FO	Quarterly federal income tax withholding report due. (Due August 11 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)
AUGUST 2008					
Fri. 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
Sat. 30	FO		Report on local health staff time and activity due with State Department of Environment, Health, and Natural Resources.	2	130A-4
SEPTEMBER 2008					
No Entries					
OCTOBER 2008					
Thur. 30	FO		Last day to file quarterly local public health expenditure report with State Department of Environment, Health, and Natural Resources.	2	130A-4
Fri. 31	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)

Date	City	County	Duty	Notes*	Statutory Reference
	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)
NOVEMBER 2008			No Entries		
DECEMBER 2008					
Wed. 31	FO	FO	Deadline for sales and use tax refund applications.		105-164.14(c)
JANUARY 2009					
Thu. 15	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	159-37
	FO	FO	Report to secretary of Local Government Commission on status of deposits and investments.	2	159-33
Fri. 30		FO	Last day to file quarterly local public health expenditure report with State Department of Environment, Health, and Natural Resources.	2	130A-4
Sat. 31	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 (NRSMIR) annual market disclosures agreed upon during the sale of General Obligation and certain Non-General Obligation Bonds.		SEC Rule 15c2-12

Date	City	County	Duty	Notes*	Statutory Reference
	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)
FEBRUARY 2009					
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
MARCH 2009			No Entries		
APRIL 2009					
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
Wed. 1	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	S.L. 2001-496, § 13
Thu. 30	FO	FO	Quarterly federal income tax withholding report due. (Due May 11 if all deposits have been made.)	2, 4	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	Last day to file quarterly local public health expenditure report with State Department of Environment, Health, and Natural Resources.	2	130A-4
MAY 2009			No Entries		
JUNE 2009			No Entries		

Date	City	County	Duty	Notes*	Statutory Reference
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Duties Connected with Budget Preparation and Adoption

JULY 2008

Tue. 1	All	All	Fiscal year begins today.		159-7
	GB	CC	Deadline for 2008–2009 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)
Tue. 15	SD	SD	Deadline for reporting tax rate to city or county collecting taxes, if district levies own taxes.		159-14

AUGUST 2008–MARCH 2009

During Period	GB	CC	Select a certified public accountant to conduct 2008–2009 annual audit. Audit must be conducted as soon as possible after the close of the fiscal year.		159-34
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APRIL 2009

During Month	All	All	On date fixed by budget officer, before April 30, transmit to budget officer departmental requests and revenue estimates for 2009–2010 fiscal year.		159-10
Tue. 14		TA	Last day to certify to school superintendent amount of assessed valuation subject to supplemental tax, if any.		115C-511(b)

MAY 2009

Fri. 15		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)

JUNE 2009

Mon. 1	SD	SD	Deadline for submitting budget to tax-levying authority for district, if tax-levying authority has discretion as to rate.		159-14
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Date	City	County	Duty	Notes*	Statutory Reference
	BO	BO	Submit 2009–2010 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
Mon. 15	GB	CC	Deadline for notifying special districts of rate of tax that tax-levying authority will approve for 2009–2010 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
Tue. 30	All	All	Fiscal year ends today.		159-7
During Month	TA BO 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 2009					
Wed. 1	All	All	Fiscal year begins today.		159-7
	GB	CC	Deadline for 2009–2010 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)
Wed. 15	SD	SD	Deadline for reporting tax rate to city or county that collects taxes, if district levies own taxes.		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. The August 11 due date indicated if all deposits have been made is moved from Sunday, August 10.
4. The May 11 due date indicated if all deposits have been made is moved from Sunday, May 10.

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About the author

Gregory S. Allison is a Senior Lecturer in Public Finance and Government at the School of Government. He specializes in governmental accounting and financial reporting and cash management and investments.

School of Government publications related to finance include

Final Report on City Services for Fiscal Year 2006–2007: Performance and Cost Data

2008

Prepared by Dale J. Roenigk

This report presents fiscal year ended June 30, 2007, performance and cost data for sixteen North Carolina cities in the service areas of residential refuse collection, household recycling, yard waste/leaf collection, police services, emergency communications, asphalt maintenance and repair, fire services, building inspections, fleet maintenance, and human resources. The North Carolina Benchmarking Project is a joint undertaking of the School of Government and the North Carolina Local Government Budget Association.

Local Government Budget and Fiscal Control Act

Sixth edition, 2006

Compiled by David M. Lawrence and Kara A. Millonzi

This edition provides the text of the Local Government Budget and Fiscal Control Act and is updated with amendments made during the 2006 session of the General Assembly.

How Much Does Clean Water Cost? 2006: The Story Behind the Revenue: An Analysis of the Rates and Rate-Setting Practices that Fund Water and Sewer Services in North Carolina

Prepared by Jeffrey Hughes, Shadi Eskaf, Rich Thorsten, Glenn Barnes, Lee M. Mandell, and Owen Franklin

A collaborative research effort between the North Carolina League of Municipalities (NCLM) and the Environmental Finance Center at the University of North Carolina at Chapel Hill, this study provides information on water and sewer rates, practices, and policies of North Carolina utilities providers. It presents analysis of data from several interrelated surveys and information sources and identifies important factors influencing water and sewer rate-setting. It also includes tables detailing estimated water and sewer billing totals for 333 utilities.

Every NCLM member will receive one free copy of the report. NCLM members can purchase additional copies at a reduced price of \$20.00 plus tax from the North Carolina League of Municipalities at www.nclm.org. The School of Government and the NCLM will sell copies to the general public for \$45.00 plus tax. You may also purchase a PDF version of this report for \$45.00 from the School of Government website at www.sog.unc.edu.

Capital Budgeting and Finance: A Guide for Local Governments

2004, a joint venture of the School of Government and the International City/County Management Association

A. John “Jack” Vogt

This publication is a comprehensive how-to manual for planning and financing capital projects. It explains capital budgeting approaches and methods, especially for local jurisdictions under 200,000 in population, and is a valuable resource for city and county managers, finance and budget officials, planning directors, public works administrators, and other officials involved in decisions to meet public infrastructure and facility needs.

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