



2009—2010 **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. 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

HOLIDAYS

2009–2010

July 4

Independence Day
Closed July 3

September 7

Labor Day
Closed

September 28

Yom Kippur
Open

October 12

Columbus Day
Open

November 11

Veterans’ Day
Closed

November 26

Thanksgiving Day
Closed November 26, 27

December 25

Christmas Day
Closed December 24, 25

January 1

New Year’s Day
Closed

January 18

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
Open

April 2

Good Friday
Closed

April 12

Halifax Resolves Day
Open

May 10

Confederate Memorial Day
Open

May 20

Mecklenburg Declaration Day
Open

May 31

Memorial Day
Closed

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

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	FO Last day to remit to school finance officer fines, forfeitures, and penalties accruing during previous month.	1	115C-437
15	FO	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	FO Monthly social services statement of administrative costs and program expenditures due.	1, 2	108A-86
	FO	FO Monthly statement regarding IV-D administrative expenditures due.	1, 2	110-130.1

MISCELLANEOUS DUTIES

JULY 2009

Wed. 1	FO	FO First day of six-month period in which sales and use tax refund applications may be filed.		105-164.14(c)
Wed. 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
Tue. 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
Thu. 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 August 10 if all deposits have been made.)	2	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 2009

Sat. 1	FO	FO Final accounting forms regarding community-based alternatives programs due with State Division of Youth Services.	2	7A-649
--------	----	--	---	--------

*See explanations on page 7.

Date	City	County	Duty	Notes*	Statutory Reference
		FO	Last day to file with State Department of Transportation a statement of Powell Bill fund expenditures during preceding fiscal year.		136-41.3
Mon. 31		FO	Report on local health staff time and activity due with State Department of Environment, Health, and Natural Resources.	2, 3	130A-4
SEPTEMBER 2009 No Entries					
OCTOBER 2009					
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 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)
NOVEMBER 2009 No Entries					
DECEMBER 2009					
Thu. 31	FO	FO	Deadline for sales and use tax refund applications.		105-164.14(c)
JANUARY 2010					
Fri. 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
Sat. 30		FO	Last day to file quarterly local public health expenditure report with State Department of Environment, Health, and Natural Resources.	2	130A-4
FEBRUARY 2010					
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
Mon. 1	FO	FO	Quarterly state income tax withholding report due.	4	105-163.6
	FO	FO	Quarterly federal income tax withholding report due. (Due February 10 if all deposits have been made.)	2, 4	26 U.S.C. § 3402
	FO	FO	Quarterly application for refund of state gasoline taxes due.	4	105-449.106
	FO	FO	Give each employee his or her withholding statement form.	4	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, 4	105-163.7

*See explanations on page 7.

Date	City	County	Duty	Notes*	Statutory Reference
	FO	FO	Deadline for providing to each nationally recognized municipal securities information repository (NRS MIR) annual market disclosures agreed upon during the sale of General Obligation and certain Non-General Obligation Bonds.	4	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)
MARCH 2010		No Entries			
APRIL 2010					
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
Thu. 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
Fri. 30	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	Last day to file quarterly local public health expenditure report with State Department of Environment, Health, and Natural Resources.	2	130A-4
MAY 2010		No Entries			
JUNE 2010		No Entries			

DUTIES CONNECTED WITH BUDGET PREPARATION AND ADOPTION

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 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)
Wed. 15	SD	SD	Deadline for reporting tax rate to city or county collecting taxes, if district levies own taxes.		159-14

*See explanations on page 7.

Date	City	County	Duty	Notes*	Statutory Reference
AUGUST 2009–MARCH 2010					
During Period	GB	CC	Select a certified public accountant to conduct 2009–2010 annual audit. Audit must be conducted as soon as possible after the close of the fiscal year.		159-34
APRIL 2010					
During Month	All	All	On date fixed by budget officer, before April 30, transmit to budget officer departmental requests and revenue estimates for 2010–2011 fiscal year.		159-10
Wed. 14		TA	Last day to certify to school superintendent amount of assessed valuation subject to supplemental tax, if any.		115C-511(b)
MAY 2010					
Sat. 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 2010					
Tue. 1	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 2010–2011 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
Tue. 15	GB	CC	Deadline for notifying special districts of rate of tax that tax-levying authority will approve for 2010–2011 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
Wed. 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

*See explanations on page 7.

Date	City	County	Duty	Notes*	Statutory Reference
JULY 2010					
Thu. 1	All	All	Fiscal year begins today.		159-7
	GB	CC	Deadline for 2010–2011 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)
Thu. 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. This date is transferred from Sunday, August 30.
4. This date is transferred from Sunday, January 31.

*See explanations on page 7.

School of Government

The University of North Carolina at Chapel Hill

The School of Government at the University of North Carolina at Chapel Hill works to improve the lives of North Carolinians by engaging in practical scholarship that helps public officials and citizens understand and strengthen state and local government. Established in 1931 as the Institute of Government, the School provides educational, advisory, and research services for state and local governments. The School of Government is also home to a nationally ranked graduate program in public administration and specialized centers focused on information technology, environmental finance, and civic education for youth.

As the largest university-based local government training, advisory, and research organization in the United States, the School of Government offers up to 200 classes, seminars, schools, and specialized conferences for more than 12,000 public officials each year. In addition, faculty members annually publish approximately fifty books, periodicals, and other reference works related to state and local government. Each day that the General Assembly is in session, the School produces the *Daily Bulletin*, which reports on the day's activities for members of the legislature and others who need to follow the course of legislation.

Operating support for the School of Government's programs and activities comes from many sources, including state appropriations, local government membership dues, private contributions, publication sales, course fees, and service contracts. Visit www.sog.unc.edu or call 919.966.5381 for more information on the School's courses, publications, programs, and services.

Michael R. Smith, DEAN

Thomas H. Thornburg, SENIOR ASSOCIATE DEAN

Frayda S. Bluestein, ASSOCIATE DEAN FOR PROGRAMS

Todd A. Nicolet, ASSOCIATE DEAN FOR OPERATIONS

Ann Cary Simpson, ASSOCIATE DEAN FOR DEVELOPMENT AND COMMUNICATIONS

Bradley G. Volk, ASSOCIATE DEAN FOR ADMINISTRATION

Faculty

Gregory S. Allison	Alyson A. Grine	Janet Mason	Jessica Smith
David N. Ammons	Milton S. Heath Jr.	Laurie L. Mesibov	Karl W. Smith
Ann M. Anderson	Norma Houston (on leave)	Christopher B. McLaughlin	Carl W. Stenberg III
A. Fleming Bell, II	Cheryl Daniels Howell	Kara A. Millonzi	John B. Stephens
Maureen M. Berner	Jeffrey A. Hughes	Jill D. Moore	Charles A. Szypszak
Mark F. Botts	Joseph E. Hunt	Jonathan Q. Morgan	Shannon H. Tufts
Joan G. Brannon	Willow S. Jacobson	Ricardo S. Morse	Vaughn Upshaw
Michael Crowell	Robert P. Joyce	C. Tyler Mulligan	A. John Vogt
Shea Riggsbee Denning	Kenneth L. Joyner	David W. Owens	Aimee N. Wall
James C. Drennan	Diane M. Juffras	William C. Rivenbark	Jeffrey B. Welty
Richard D. Ducker	David M. Lawrence	Dale J. Roenigk	Richard B. Whisnant
Robert L. Farb	Dona G. Lewandowski	John Rubin	Gordon P. Whitaker
Joseph S. Ferrell	James M. Markham	John L. Saxon	Eileen R. Youens