



2016–2017

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 Saturdays, Sundays, and holidays. In this calendar, duties that fall on a Sunday have been transferred to the next following business day and the transfer noted in the footnotes. Duties that fall on a 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

2016–2017

July 4

Independence Day
Closed

September 5

Labor Day
Closed

October 10

Columbus Day
Open

October 12

Yom Kippur
Open

November 11

Veterans’ Day
Closed

November 24

Thanksgiving Day
Closed November 24, 25

December 25

Christmas Day
Closed December 23, 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 12

Halifax Resolves Day
Open

April 14

Good Friday
Closed

May 10

Confederate Memorial Day
Open

May 20

Mecklenburg Declaration Day
Closed

May 29

Memorial Day
Closed

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 (G.S. unless noted)
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 (Local Government Employees' Retirement System).	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 (child support program) administrative expenditures due.	1, 2	110-130.1

MISCELLANEOUS DUTIES

JULY 2016

1–Fri.	All	All	Fiscal year begins today.		159-7
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 on 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
	FO	FO	Submit form TR-PEG to Secretary of Revenue certifying all public, educational, and governmental access channels provided for the city or county's use by cable service providers.	2	105-164.44J; S.L. 2008-148

Date	City	County	Duty	Notes	Statutory Reference (G.S. unless noted)
JULY 2016 (continued)					
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, 3	130A-4
AUGUST 2016					
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
1–Mon.	FO	FO	Quarterly state income tax withholding report due.	3	105-163.6
	FO	FO	Quarterly application for refund of state gasoline taxes due.	3	105-449.106
	FO	FO	Quarterly report and payment due to Unemployment Insurance Fund, Employment Security Commission.	3	96-9(a)(1)
1–Mon.	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 to State Department of Health and Human Services.	2	130A-4
SEPTEMBER 2016 No Entries					
OCTOBER 2016					
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
31–Mon.	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.		58-84-46
	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)

Date	City	County	Duty	Notes	Statutory Reference (G.S. unless noted)
NOVEMBER 2016 No Entries					
DECEMBER 2016					
31–Sat.	FO	FO	Deadline for sales and use tax refund applications.		105-164.14(c)
JANUARY 2017					
16–Mon.	FO	FO	Report to secretary of Local Government Commission on 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, 5	159-33
30–Mon.		FO	Last day to file quarterly local public health expenditure report with State Department of Health and Human Services.	2	130A-4
31–Tues.	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)
FEBRUARY 2017					
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 2017 No Entries					

Date	City	County	Duty	Notes	Statutory Reference (G.S. unless noted)
APRIL 2017					
During Month	CC		If there is a desire to change the method for 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
1–Sat.	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
MAY 2017					
1–Mon.	FO	FO	Quarterly federal income tax withholding report due. (Due May 10 if all deposits have been made.)	2, 6	26 U.S.C. § 3402
	FO	FO	Quarterly application for refund of state gasoline taxes due.	6	105-449.106
	FO	FO	Quarterly report and payment due to Unemployment Insurance Fund, Employment Security Commission.	6	96-9(a)(1)
	FO	FO	Quarterly state income tax withholding report due.	6	105-163.6
		FO	Last day to file quarterly local public health expenditure report with State Department of Health and Human Services.	2, 6	130A-4
JUNE 2017					
30–Fri.	All	All	Fiscal year ends today.		159-7

DUTIES CONNECTED WITH BUDGET PREPARATION AND ADOPTION

JULY 2016					
1–Fri.	All	All	Fiscal year begins today.		159-7
	GB	CC	Deadline for 2016–2017 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
AUGUST 2016–MARCH 2017					
During Period	GB	CC	Select a certified public accountant to conduct 2016–2017 annual audit. Audit must be conducted as soon as possible after the close of the fiscal year.		159-34

Date	City	County	Duty	Notes	Statutory Reference (G.S. unless noted)
APRIL 2017					
During Month	All	All	On date fixed by budget officer, before April 30, transmit to budget officer departmental requests and revenue estimates for 2017–2018 fiscal year.		159-10
14–Fri.		TA	Last day to certify to school superintendent amount of assessed valuation subject to supplemental tax, if any.		115C-511(b)
MAY 2017					
15–Mon.		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 2017					
1–Thurs.	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 2017–2018 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
15–Thurs.	GB	CC	Deadline for notifying special districts of rate of tax that tax-levying authority will approve for 2017–2018 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–Fri.	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

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	GB	CC	Deadline for 2017–2018 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–Sat.	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, 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 30.