

SECTION 1

CALENDAR OF EVENTS

- 1.1 Monthly Events
- 1.2 Annual Events
- 1.3 Periodic Events

NAVAJO COUNTY FISCAL POLICY MANUAL

1.1 MONTHLY EVENTS

The following is a list of significant events concerning counties as prescribed by Arizona Revised Statutes (A.R.S.); the *Arizona Administrative Code* (A.A.C.); the U.S. Department of the Treasury, Internal Revenue Service (IRS), Circular E, *Employer's Tax Guide*; and the *Code of Federal Regulations*. This list may not be all-inclusive.

Date	Activity	Authority	Manual Section
Each month	The board of supervisors must hold regular board meetings on a working day or days of each month designated by the board. The board must notify the public of the location and the day or days designated. No later than 2 months after each board meeting, the minutes of the proceedings must be published in the county's official newspaper.	A.R.S. §§11-214 and 11-217	N/A
1 st of the month	County officers entitled to receive or collect fees must prepare an itemized statement of all fees earned during the last month in the conduct of their official duties, and file the statement with the clerk of the board of supervisors and the county treasurer. Fees collected must be deposited with the county treasurer when the statement is filed.	A.R.S. §11-414	Section 8, Cash
On or before the 5 th of the month	The board of supervisors must make payments to the State Treasurer for the hospitalization and medical care of the indigent sick.	A.R.S. §11-292(F)	N/A
15 th of the month	The county treasurer must report public monies collected, disbursed, and on account for the preceding month to the board of supervisors. The county treasurer also must deposit all paid warrants with the clerk of the board.	A.R.S. §11-501	UAMACT §V

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15th of the month	If a county has a County Attorney Victim Compensation Fund and/or a Clerk of the Superior Court Victim Location Fund, the clerk of the superior court must transmit to the county treasurer interest earned on criminal bonds and restitution, and juvenile restitution monies that are received by the court in a fiduciary capacity accumulated during the previous month. The county treasurer must deposit 75 percent of interest transmitted in the County Attorney Victim Compensation Fund and 25 percent of interest transmitted in the Clerk of the Superior Court Victim Location Fund.	A.R.S. §12-286 (D) and (E)	N/A
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1.2 ANNUAL EVENTS

Date	Activity	Authority	Manual Section
Not later than July 10	Each special district subject to the provisions of A.R.S. §48-252 must file a copy of its annual budget with the county treasurer and the board of supervisors.	A.R.S. §48-252	N/A
On or before the 3 rd Monday in July	The board of supervisors must prepare a full and complete statement of the county's financial affairs for the preceding fiscal year and an estimate of the different amounts that will be required to meet the public expense of the county for the current fiscal year. The estimate of expenses must be entered in the board of supervisors' minutes and fully itemized in accordance with forms supplied by the Auditor General. After its tentative adoption, the estimate of expenses, or a summary of the estimate of expenses, and hearing notice must be published once a week for at least 2 consecutive weeks in the county's official newspaper.	A.R.S. §§42-17101, 42-17102, and 42-17103	Section 3, Budgeting
On or before July 31	The county must provide to the Auditor General the name of the chief fiscal officer designated to submit the current year's annual expenditure limitation report.	A.R.S. §41-1279.07(E)	Section 7, Audit Requirements
On or before August 1	Each fire district subject to the provisions of A.R.S. §48-807 must file a copy of its annual budget with the board of supervisors.	A.R.S. §48-807(E)	N/A

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On or before August 15	The county treasurer must submit to the board of supervisors an annual report that shows the amount of taxes assessed for the previous year, the total collections for that year, the increase or decrease due to corrections, and the amount of unpaid taxes as of June 30.	A.R.S. §42-18002	UAMACT §IV-F
On or before the 14th day before the day in August when the board levies taxes	The board of supervisors must hold a public hearing and special board meeting, and any taxpayer may appear and be heard in favor of or against any proposed expenditure or tax levy. The final budget must then be adopted at the special board meeting.	A.R.S. §§42-17104 and 42-17105	Section 3, Budgeting
On or before the 3rd Monday in August	The board of supervisors must fix, levy, and assess the amount to be raised from primary and secondary property taxation for county purposes. In addition, the board of supervisors must assess the amount of taxes that is levied for city and town purposes.	A.R.S. §§42-17151 and 42-17254	Section 3, Budgeting
At the time of levying other taxes	The board of supervisors must levy a tax on property not located in a school district in accordance with A.R.S. §15-991.01; levy school district taxes on property in each school district that is not eligible for equalization assistance and for which additional amounts are required in accordance with A.R.S. §15-992; and levy a state equalization assistance property tax on property within the county in accordance with A.R.S. §15-994.	A.R.S. §§15-991.01, 15-992, and 15-994	N/A
Within 3 days after the final levies are determined	The chief county fiscal officer must notify the Property Tax Oversight Commission of the amount of the primary property tax levied.	A.R.S. §42-17151(C)	N/A
On or before the 3rd Thursday in August	The board of supervisors must compute and report to the city, town, or political subdivision the amount of property taxes that would otherwise be payable on the city's, town's, or political subdivision's remote municipal property.	A.R.S. §42-15253	N/A

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Within 10 days after the board of supervisors adopts the resolution	The clerk of the board of supervisors must transmit to the State Treasurer a written statement showing the amount of taxes due to the State and contained in the annual roll.	A.R.S. §42-18004	N/A
60 days after the beginning of the fiscal year	The county's balance of any encumbrances outstanding at fiscal year-end lapses, and the remaining fund balance reverts to the appropriate county fund. No further payments may be made on any claim for expenditures of the prior fiscal year.	A.R.S. §11-624.01	Section 13, Purchasing
On or before August 31	The county chief fiscal officer must submit an annual report to the Supreme Court showing the total amount of receipts and expenditures in each account of the Juvenile Probation Fund for the preceding fiscal year.	A.R.S. §12-268	Section 8, Cash
On or before October 1	The board of supervisors must compile a report of all special taxing districts existing in the county during the preceding fiscal year organized under Title 48 with certain exceptions.	A.R.S. §11-251.07	N/A
On or before October 1	The board of supervisors must deliver the assessment roll, tax roll, and cross-index to the county treasurer.	A.R.S. §42-18003	N/A
Not later than October 31 or extension due date	Counties must submit their audited annual expenditure limitation report and annual financial statements to the Auditor General.	A.R.S. §41-1279.07(C)	Section 7, Audit Requirements
On or before November 1	The county must file a report with the Arizona Department of Revenue that includes any tangible or intangible property presumed abandoned and subject to custody as unclaimed property as of the last 12 months before July 1 of that year. The county must also deliver the reported abandoned property to the Department.	A.R.S. §§44-307 and 44-308	N/A
On or before November 1	The county must file a report with the Arizona Criminal Justice Commission of all monies collected for and expenditures from the Criminal Justice Enhancement Fund for the preceding fiscal year.	A.R.S. §41-2401(B)	Section 8, Cash

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On or before the 1st Monday in November	The board of supervisors must prepare a list of the real property in the county that the State holds by tax deed. The list is used in advertising and auctioning the property at a tax sale.	A.R.S. §42-18301	N/A
By December 1	The board of supervisors must certify whether the total revenues received by the justice courts and the superior court, including the clerk of the superior court, exceed the amount received in fiscal year 1997-98. Based on the board's certification, the board must distribute monies in accordance with A.R.S. §41-2421, or as otherwise provided by law.	A.R.S. §41-2421(G)	N/A
Within 180 days after the close of the special district's fiscal year	Each special district organized under Title 48 and not exempted must submit its annual report to the board of supervisors.	A.R.S. §48-251	N/A
Within 180 days after the close of the special district's fiscal year	Each special district organized under Title 48 and not exempted must submit a copy of its completed audit or financial review to the board of supervisors.	A.R.S. §48-253	N/A
At the board's regular monthly meeting in January	The board of supervisors must prepare and file a statement detailing the county's indebtedness, a description and estimated value of all property the county owns, and the rate of taxation for county purposes. A copy must be forwarded to the State Treasurer.	A.R.S. §11-663	N/A
On or before January 20	The clerk of the board of supervisors must prepare an abstract of the assessment roll containing the valuations by taxing jurisdictions of all property in the county, including the total personal property tax roll, and other information required by the Arizona Department of Revenue. The clerk must file one copy of the abstract in the office of the board of supervisors and transmit additional copies to the state or county board of equalization, as appropriate, and to the Arizona Department of Revenue.	A.R.S. §42-15155	N/A
Not later than January 31	Counties must prepare and distribute Form W-2 to each employee and Form 1099 to applicable vendors for the calendar year just ended.	IRS Circular E, A.R.S. §43-413	N/A

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Not later than January 31	Counties must submit the Employer's Annual Federal Unemployment Tax Return (IRS Form 940), along with the balance of any federal unemployment taxes due, with the IRS.	IRS Circular E	N/A
By January 31	The board of supervisors must submit a report to the Legislature and the Governor on whether certain special districts complied with A.R.S. §48-251(A) by submitting their annual reports to the county in a timely manner. The report must include a list of districts required to submit the reports, a list of districts in compliance and not in compliance, and whether the reports were sufficient. The board must notify each district that is not in compliance with the reporting requirements to comply within 30 days and must assess a penalty on districts that do not comply.	A.R.S. §48-251 (F) and(G)	N/A
On or before February 10	The county assessor must certify and transmit to the Property Tax Oversight Commission and to the board of supervisors the values that are required to compute the levy limit prescribed by A.R.S. §42-17051.	A.R.S. §§42-17052 and 42-17107	N/A
On or before February 15	The board of supervisors must make available for public inspection the values described in A.R.S. §42-17051(A), which provides the formula for computing the maximum allowable primary property tax levy.	A.R.S. §42-17055	N/A
On or before February 28	Counties must file Form A-1R, Arizona Annual Withholding Reconciliation Return, and copies of the W-2 forms, with the Arizona Department of Revenue. Counties must also file Form 1096, Annual Summary and Transmittal of U.S. Information Returns, and copies of the 1099 forms, with the IRS.	A.R.S. §43-412; IRS Circular E	N/A
On or before the last day in February	Counties must file Form W-3, Transmittal of Wage and Tax Statements, and copies of the W-2 forms, with the Social Security Administration.	IRS Circular E	N/A

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Last business day in June	The county treasurer must report public monies collected, disbursed, and on account for the fiscal year to the board of supervisors.	A.R.S. §11-501	UAMACT §V
On or before June 30	Each county department or agency having outstanding liabilities at fiscal year-end must file an advice of encumbrance with the board of supervisors.	A.R.S. §11-624.01	Section 13, Procurement
Annually	The county treasurer must submit to the board of supervisors the amount of anticipated revenues for the Taxpayers' Information Fund.	A.R.S. §11-495	Section 8, Cash
Annually	The county recorder must submit to the board of supervisors the amount of projected revenues to be raised for the Document Storage and Retrieval Conversion and Maintenance Fund.	A.R.S. §11-475.01	Section 8, Cash
Annually	The presiding juvenile judge of the superior court must present to the board of supervisors for approval a detailed expenditure plan for the Juvenile Probation Fund accounts.	A.R.S. §12-268	Section 3, Budgeting

1.3 PERIODIC EVENTS

Date	Activity	Authority	Manual Section
Within 5 working days after each payroll period	The county must pay employee withholdings and county contributions to the Corrections Officer Retirement Plan.	A.R.S. §38-891	N/A
Within 10 working days after each payroll period	The county treasurer must pay employee withholdings and county contributions to the Elected Officials' Retirement Plan.	A.R.S. §38-810	N/A
Within 10 working days after each payroll period	The county must pay employee withholdings and county contributions to the Public Safety Personnel Retirement System.	A.R.S. §38-843	N/A
Within 14 days after each payroll period	The county must pay employee withholdings and county contributions to the Arizona State Retirement System.	A.A.C. R2-8-122	N/A

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<p>By April 30, July 31, October 31, and January 31</p>	<p>Counties must file an Unemployment Tax and Wage Report (Form UC-018) and submit the amount due to the Arizona Department of Economic Security. Counties must also submit federal unemployment taxes to the IRS if the amount due in any quarter is more than \$500.</p>	<p>A.A.C. R6-3-1704; IRS Circular E</p>	<p>N/A</p>
<p>By April 30, July 31, October 31, and January 31</p>	<p>Counties must file the Arizona Withholding Tax Return (Form A1-QRT) and submit its state income tax withholdings to the Arizona Department of Revenue quarterly if the average amount of Arizona income taxes withheld during the preceding four calendar quarters does not exceed \$1,500. If it exceeds \$1,500, the county must make payments to the Department at the same time it is required to deposit federal taxes.</p>	<p>A.R.S. §43-401</p>	<p>N/A</p>

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<p>By April 30, July 31, October 31, and January 31 if the accumulated tax liability for the quarter will not exceed \$2,500 or</p> <p>Within 15 days after the end of each month for monthly depositors or</p> <p>By the following Wednesday for taxes withheld from payments made on Wednesday, Thursday, and/or Friday; by the following Friday for taxes withheld from payments made on Saturday, Sunday, Monday, and/or Tuesday for semi-weekly depositors or</p> <p>By the close of the next banking day if the accumulated tax liability is \$100,000 or more on any day during the deposit period</p>	<p>Counties must file the Employer's Quarterly Federal Tax Return (IRS Form 941). In addition, federal income tax withholdings and Social Security and Medicare tax withholdings and contributions must be deposited on the appropriate schedule, with a financial institution authorized to accept federal tax deposits.</p>	<p style="text-align: center;">IRS Circular E</p>	<p style="text-align: center;">N/A</p>
<p>On the 1st Monday of January, April, July, and October</p>	<p>The county attorney must file with the board of supervisors an account of all monies received in the county attorney's official capacity during the preceding three months, and remit such monies to the county treasurer.</p>	<p style="text-align: center;">A.R.S. §11-532</p>	<p style="text-align: center;">Section 8, Cash</p>
<p>No later than the 1st Monday in March of award year</p>	<p>The board of supervisors must notify qualified banks of the time and place to submit servicing bids.</p>	<p style="text-align: center;">A.R.S. §35-325</p>	<p style="text-align: center;">Section 8, Cash</p>

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<p>No later than the 4th Monday in April of award year</p>	<p>The board of supervisors must meet to receive the servicing bank bids. Bids must be evaluated based on response, price, services, qualifications, and other scope of work factors detailed in the bid documents. The qualified bank representing the highest rated bid shall be designated as the county's servicing bank.</p>	<p>A.R.S. §35-325</p>	<p>Section 8, Cash</p>
<p>At least once every 2 years</p>	<p>Counties must take a physical inventory of furniture, equipment, and vehicles purchased with federal monies costing \$5,000 or more, and having useful lives over 1 year, and reconcile it to the capital assets list.</p>	<p>A-102 Common Rule §.32, as codified by each federal funding agency in its title of the Code of Federal Regulations</p>	<p>Section 11, Capital Assets</p>
<p>At least once every 3 years</p>	<p>Counties should take a physical inventory of furniture, equipment, and vehicles and reconcile it to the capital assets and stewardship lists.</p>	<p>UAMAC</p>	<p>Section 11, Capital Assets</p>