

2019 Budget Calendar for Cities and Towns

The annual budget preparation procedures and deadlines for cities are found in [chapter 35A.33 RCW](#) (code cities) and [chapter 35.33 RCW](#) (all other cities and towns except Seattle) and outlined below. The procedures and deadlines are the same for biennial budgets, although the statutory citations are different.

The pre-budget items listed below are recommendations only and are not required by statute. The rest of the items are statutory deadlines only – cities and towns can take these steps earlier than listed or adopt different deadlines for some of these steps by ordinance or charter.

We recommend that each city and town develop a timeline that best meets its needs, assures compliance with the statutes, and provides sufficient time to prepare this vital plan.

For recent examples of budget preparation calendars created by cities and towns, as well as a downloadable calendar that will load all of this information directly into your Outlook calendar, see our webpage [2019 Budget Calendar for Cities and Towns](#).

For a detailed explanation of the budget requirements, as well as some helpful practice tips, see our webpage [Budget Preparation Procedures for Cities and Towns](#).

<p>March— August</p>	<p>Pre-Budget Items</p> <ul style="list-style-type: none"> Council retreat Update and/or adopt financial policies Public hearings for capital facility plan updates Public forums or community outreach (ex: community priorities) Mayor/Manager communicates budget objectives to staff
<p>September</p>	<p>Sept 10 Budget request to all department heads.</p> <p>Sept 10–23 Department heads prepare estimates of revenues and expenditures. Clerk prepares estimates for debt service and all other estimates.</p> <p>Sept 24 Budget estimates from department heads filed with clerk</p> <p>Sept 25 Implicit price deflator calculated (only applies to cities of 10,000+ population)</p>
<p>October</p>	<p>Oct 1 Clerk provides estimates filed by department heads to Mayor/Manager showing complete financial program.</p> <p>Mayor/Manager provides Council with estimates of revenues from all sources including estimates prepared by clerk for consideration of setting property tax levy.</p> <p>Mid-October to Mid-November (suggested) Public hearing on revenue sources including possible increases in property tax.</p>
<p>November</p>	<p>Nov 2 Mayor/Manager prepares preliminary budget and budget message. Files with clerk and council.</p> <p>Nov 2–20 Publication notice of preliminary budget and final hearing.</p> <p>Nov 2–29 Public hearing(s) on preliminary budget. Public hearing on revenue sources for levy setting.</p> <p>Nov 19 Copies of budget available to public</p> <p>Nov 30 Property tax levies set by ordinance and filed with the County</p>
<p>December</p>	<p>Dec 3 Final budget hearing</p> <p>Dec 31 Budget adoption</p>