

2021 Budget Calendar for Counties

The budget preparation procedures and deadlines for counties are found in [chapter 36.40 RCW](#) and outlined below. The procedures and requirements are the same for both annual and biennial budgets, although biennial budgets have an additional mid-biennium review and adjustment period.

The pre-budget items listed below are included as recommendations only and are not required by statute. The rest of the items are statutory deadlines only; the board of commissioners may alter the dates for some of these budget processes to conform to the optional alternative preliminary budget hearing date in December ([RCW 36.40.071](#)).

Many counties have adopted alternative dates, and we recommend that each county develop a timeline that best meets its needs, assures compliance with the statutes, and provides sufficient time to prepare this vital financial plan.

For recent examples of budget preparation calendars created by counties, see our webpage [2021 Budget Calendar for Counties](#). For a detailed explanation of the budget requirements, as well as some helpful practice tips, see our webpage [Budget Preparation Procedures for Counties](#).

March— June	<p>Pre-Budget Items</p> <ul style="list-style-type: none"> Strategic planning sessions to develop goals and priorities Update and/or adopt financial policies Public hearings for capital facility plan updates for GMA planning counties Capital improvement plan updates for partially planning GMA counties Communicate budget objectives to county departments and elected offices
July	<p>July 13* County auditor or chief financial officer (CFO) notifies all officials of the request for budget</p>
August	<p>Before Aug 10* Auditor or CFO prepares estimates for debt service and all other estimates not called for in the notification to officials.</p> <p>Aug 10* Budget estimates from all officials filed with auditor or CFO.</p>
September	<p>Sept 1* Preliminary county budget prepared by auditor or CFO is submitted to the commissioners.</p> <p>Sept 21* Notice of public hearing on budget and tax levies. Copies of budget available to the public.</p> <p>Sept 25 Implicit price deflator calculated (only applies to counties of 10,000+ population)</p>
October/ November	<p>Oct 5* Final budget hearing by board of commissioners.</p> <p>Nov 30 County legislative authority to certify to the county assessor the amount of taxes to be levied upon property in the county.</p>
December	<p>Dec 7 Alternate final budget hearing on preliminary budget.</p> <p>Dec 31 Budget adoption</p>

* Dates may be altered if County is using alternate budget calendar