


Clerk/Treasurer Compliance Calendar

JANUARY 2020		FEBRUARY 2020		MARCH 2020		APRIL 2020	
DUE	TASK	DUE	TASK	DUE	TASK	DUE	TASK
TBD	Schedule OPMA/PRA Training ¹	VARY	941 Federal Payroll Tax Deposit ²	TBD	OPMA/PRA Training Completed	VARY	941 Federal Payroll Tax Deposit ²
VARY	941 Federal Payroll Tax Deposit ²	15	Dept. of Retirement Report	VARY	941 Federal Payroll Tax Deposit ²	VARY	Q1 Financial Report to Council ³
VARY	Q4 Financial Report to Council ³	25	Dept. of Revenue Tax Report	01	USDA Annual Finance Report (if required)	10	OFM Annual Census Data
15	Dept. of Retirement Report	28	Volunteer Firefighters Pension Report	15	Dept. of Retirement Report	15	PDC Disclosure Statement (pop. 1k and above)
20	Open period expenditures	SUGGESTED FOR FEBRUARY:		25	Dept. of Revenue Tax Report	15	Dept. of Retirement Report
25	Dept. of Revenue Tax Report	—	Annual RFQ, Architects & Engineers (RCW 39.80)	—	End of Q1 Fiscal Quarter	25	Dept. of Revenue Tax Report
31	L&I and ESD Quarterly Reports ⁴	—	Single Audit Notice to local State Auditor team, if applicable	SUGGESTED FOR MARCH:		30	L&I and ESD Quarterly Reports ⁴
31	W-2's and 1099's to recipients			—	Annual Request for Solicitation to vendors list & small-works roster	30	941 Q1 Federal Payroll Report
31	W-3 and 1096 remittance to IRS						
31	941 Q4 Federal Tax Report						
MAY 2020		JUNE 2020		JULY 2020		AUGUST 2020	
DUE	TASK	DUE	TASK	DUE	TASK	DUE	TASK
VARY	941 Federal Payroll Tax Deposit ²	VARY	941 Federal Payroll Tax Deposit ²	VARY	941 Federal Payroll Tax Deposit ²	VARY	941 Federal Payroll Tax Deposit ²
15	JLARC Lodging Tax Report	15	Dept. of Retirement Report	VARY	Q2 Financial Report to Council ³	15	Dept. of Retirement Report
15	Dept. of Retirement Report	25	Dept. of Revenue Tax Report	15	Dept. of Retirement Report	25	Dept. of Revenue Tax Report
25	Dept. of Revenue Tax Report	—	End of Q2 Fiscal Quarter	25	Dept. of Revenue Tax Report	SUGGESTED FOR AUGUST:	
29	Annual Financial Report to SAO	COVID-19 EXTENSION TO JULY 31:		31	L&I and ESD Quarterly Reports ⁴	—	Capital Facilities Plan update: complete prior to budget process
31	Annual Street Report to DOT	—	Public hearing and adoption of Six-year Transportation Improvement Program (TIP) 	31	941 Q2 Federal Payroll Report	—	Start of budget process: call letter
				31	Six-year TIP due to WSDOT		
				31	TIP-6yr Public Hearing/Adoption		
SEPTEMBER 2020		OCTOBER 2020		NOVEMBER 2020		DECEMBER 2020	
DUE	TASK	DUE	TASK	DUE	TASK	DUE	TASK
VARY	941 Federal Payroll Tax Deposit ²	VARY	941 Federal Payroll Tax Deposit ²	VARY	941 Federal Payroll Tax Deposit ²	VARY	941 Federal Payroll Tax Deposit ²
01	JLARC Lodging Tax Report (COVID-19 extension)	VARY	Q3 Financial Report to Council ³	1-30	Preliminary Budget and tax levy hearings (separate hearing for each)	1-31	Budget amendments (if needed)
14	Cities: statutory beginning of budget calendar for annual budgets (call letter)	01	Cities: preliminary budget to Mayor/Mgr	02	Cities: Budget proposal and message to Council	07	Cities: final budget hearing
15	Dept. of Retirement Report	05	Mayor/Mgr presents preliminary budget to Council	15	Dept. of Retirement Report	15	Dept. of Retirement Report
25	Dept. of Revenue Tax Report	15	Dept. of Retirement Report	25	Dept. of Revenue Tax Report	25	Dept. of Revenue Tax Report
28	Cities: budget estimates filed with Clerk	25	Dept. of Revenue Tax Report	30	Adoption of property tax levy ordinance	31	Last day to adopt budget by ordinance
—	End of Q3 Fiscal Quarter	31	L&I and ESD Quarterly Reports ⁴	30	Property tax levy certification to County	31	Remit copy of budget to SAO and/or MRSC as required by statute
		31	941 Q3 Federal Payroll Report			—	End of Q4 Fiscal Quarter
		SUGGESTED FOR OCTOBER:					
		—	Public hearing on property tax levy				

1 Every local elected official and PRO must receive training on Open Public Meetings and Public Records within 90 days of taking office or every 4 years. RCW 42.56.150 and 42.56.152; RCW 42.30.205.
 2 Payroll Tax deposits vary depending upon the amount of the taxes withheld. Refer to the Federal Employers Tax Guide, Circular "E" for a complete explanation of mandatory payroll tax deposit due dates.
 3 RCW 35.33.141/RCW 35A.33.140 – requires a minimum of quarterly budget to actual expenditures and liabilities with unexpended balance for each appropriation and revenue/receipts from all sources. Reports may be provided more frequently if required by city charter or ordinance.
 4 L&I and ESD are abbreviations for WA Department of Labor & Industries and WA Employment Security Department for remittance of reportable hours and wages.