## Clerk/Treasurer Compliance Calendar

### JANUARY 2020

**DUE** | **TASK**
--- | ---
TBD | Schedule OPMA/PRA Training
VARY | 941 Federal Payroll Tax Deposit
VARY | Q4 Financial Report to Council
15 | Dept. of Retirement Report
20 | Open period expenditures
25 | Dept. of Revenue Tax Report
30 | W-2’s and 1099’s to recipients
31 | W-3 and 1096 remittance to IRS
31 | 941 Q4 Federal Tax Report

### FEBRUARY 2020

**DUE** | **TASK**
--- | ---
VARY | 941 Federal Payroll Tax Deposit
15 | Dept. of Retirement Report
25 | Dept. of Revenue Tax Report
28 | Volunteer Firefighters Pension Report

### MARCH 2020

**DUE** | **TASK**
--- | ---
TBD | OPMA/PRA Training Completed
VARY | 941 Federal Payroll Tax Deposit
01 | USDA Annual Finance Report (if required)
15 | Dept. of Retirement Report
25 | Dept. of Revenue Tax Report
30 | L&I and ESD Quarterly Reports
31 | 941 Q1 Federal Payroll Report

### APRIL 2020

**DUE** | **TASK**
--- | ---
VARY | 941 Federal Payroll Tax Deposit
VARY | Q1 Financial Report to Council
10 | OFM Annual Census Data
15 | PDC Disclosure Statement (pop. 1k and above)
15 | Dept. of Retirement Report
25 | Dept. of Revenue Tax Report
30 | L&I and ESD Quarterly Reports

### MAY 2020

**DUE** | **TASK**
--- | ---
VARY | 941 Federal Payroll Tax Deposit
15 | JLARC Lodging Tax Report
15 | Dept. of Retirement Report
25 | Dept. of Revenue Tax Report
29 | Annual Financial Report to SAO
31 | Annual Street Report to DOT

### JUNE 2020

**DUE** | **TASK**
--- | ---
VARY | 941 Federal Payroll Tax Deposit
15 | Dept. of Retirement Report
25 | Dept. of Revenue Tax Report
--- | End of Q2 Fiscal Quarter
--- | COVID-19 EXTENSION TO JULY 31:
--- | Public hearing and adoption of Six-year Transportation Improvement Program (TIP)
--- | SUGGESTED FOR JULY:

### JULY 2020

**DUE** | **TASK**
--- | ---
VARY | 941 Federal Payroll Tax Deposit
15 | Dept. of Retirement Report
25 | Dept. of Revenue Tax Report
30 | L&I and ESD Quarterly Reports
31 | 941 Q2 Federal Payroll Report
31 | Six-year TIP due to WSDOT TIP-6yr Public Hearing/Adoption

### AUGUST 2020

**DUE** | **TASK**
--- | ---
VARY | 941 Federal Payroll Tax Deposit
15 | Dept. of Retirement Report
25 | Dept. of Revenue Tax Report
--- | SUGGESTED FOR AUGUST:
--- | Capital Facilities Plan update: complete prior to budget process
--- | Start of budget process: call letter

### SEPTEMBER 2020

**DUE** | **TASK**
--- | ---
VARY | 941 Federal Payroll Tax Deposit
01 | JLARC Lodging Tax Report (COVID-19 extension)
14 | Cities: statutory beginning of budget calendar for annual budgets (call letter)
15 | Dept. of Retirement Report
29 | Dept. of Revenue Tax Report
29 | Cities: budget estimates filed with Clerk
--- | End of Q3 Fiscal Quarter

### OCTOBER 2020

**DUE** | **TASK**
--- | ---
VARY | 941 Federal Payroll Tax Deposit
01 | Cities: preliminary budget to Mayor/Mgr
05 | Mayor/Mgr presents preliminary budget to Council
15 | Dept. of Retirement Report
25 | Dept. of Revenue Tax Report
31 | L&I and ESD Quarterly Reports
31 | 941 Q3 Federal Payroll Report
--- | SUGGESTED FOR OCTOBER:
--- | Public hearing on property tax levy
--- | SUGGESTED FOR OCTOBER:

### NOVEMBER 2020

**DUE** | **TASK**
--- | ---
VARY | 941 Federal Payroll Tax Deposit
1-30 | Preliminary Budget and tax levy hearings (separate hearing for each)
02 | Cities: Budget proposal and message to Council
15 | Dept. of Retirement Report
25 | Dept. of Revenue Tax Report
30 | Adoption of property tax levy ordinance
30 | Property tax levy certification to County

### DECEMBER 2020

**DUE** | **TASK**
--- | ---
VARY | 941 Federal Payroll Tax Deposit
1-31 | Budget amendments (if needed)
07 | Cities: final budget hearing
15 | Dept. of Retirement Report
25 | Dept. of Revenue Tax Report
31 | Last day to adopt budget by ordinance
31 | Remit copy of budget to SAO and/or MRSC as required by statute
--- | End of Q4 Fiscal Quarter

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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 35.31.141/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.