



January	February	March	April
<p><b>Due on:</b></p> <p>Schedule OPMA/PRA Training<sup>1</sup></p> <p>10 - Department of Retirement report</p> <p>20 - Open period expenditures</p> <p>31 - W-2's and 1099's due to recipients</p> <p>31 - W-3 and 1096 remittance to IRS</p> <p>31 - 941 Federal Tax report due (4<sup>th</sup> Qtr.)</p> <p>31 - WA State Quarterly reports<sup>2</sup></p> <p>31 - Dept. of Revenue – Tax report</p> <p>31 - Federal 941 Payroll Tax deposit<sup>3</sup></p> <p>31 - 4th Quarter financial reports to council</p>	<p>10 - Department of Retirement report</p> <p>28 – Volunteer Firefighters Pension report</p> <p>28 – Dept. of Revenue – Tax report</p> <p>28 - Federal 941 Payroll Tax deposit<sup>3</sup></p> <p><b>Suggested for February:</b></p> <ul style="list-style-type: none"> <li>• Annual Request for Qualifications for Architects &amp; Engineers (RCW 39.80)</li> <li>• Single Audit Notice to your local State Auditor (SAO) team (if applicable)</li> </ul>	<p>OPMA/PRA training for newly elected</p> <p>1 – USDA Annual Finance report (if required)</p> <p>10 - Department of Retirement report</p> <p>31 - End of 1st Fiscal Quarter</p> <p>31 -Dept. of Revenue –Tax report</p> <p>31 - Federal 941 Payroll Tax deposit<sup>3</sup></p> <p><b>Suggested for March:</b></p> <ul style="list-style-type: none"> <li>• Annual request for solicitation to vendors list &amp; small-works roster</li> </ul>	<p>10 - Department of Retirement report</p> <p>15- Disclosure Statement ,w/PDC (RCW42.17A.570)</p> <p>10 - OFM Annual Census Data</p> <p>30 - 941 Federal Tax report due (1<sup>st</sup> Qtr.)</p> <p>30 – Dept. of Revenue –Tax report</p> <p>30 – Federal 941 Payroll Tax deposit<sup>3</sup></p> <p>30 - 1st Qtr. financial reports to council list &amp; small-works roster</p> <p>30 - WA State payroll Quarterly reports<sup>2</sup> including the PFML</p>
May	June	July	August
<p>10 - Department of Retirement report</p> <p>15 – JLARC Lodging Tax report</p> <p>30 –Annual Financial report</p> <p>30 - Annual Street report to DOT</p> <p>30 – Dept. of Revenue – Tax report</p> <p>30 - Monthly 941 Payroll Tax deposit<sup>3</sup></p>	<p>10 - Department of Retirement report</p> <p>30 - Monthly 941 Payroll Tax deposit<sup>3</sup></p> <p>30 – Dept. of Revenue – Tax report</p> <p>30 - End of 2nd Fiscal Quarter</p> <ul style="list-style-type: none"> <li>• Public hearing and adoption of 6 year Transportation Improvement Program (TIP)</li> </ul>	<p>1 - Six year TIP due to WSDOT</p> <p>10 - Department of Retirement report</p> <p>31 - 941 Federal Tax report due (2<sup>nd</sup> Qtr.)</p> <p>31 - WA State Quarterly reports<sup>2</sup></p> <p>31 - Monthly 941 Payroll Tax deposit<sup>3</sup></p> <p>31 – Dept. of Revenue – Tax report</p> <p>31 - 2nd Quarter financial reports to council</p>	<p>10 - Department of Retirement report</p> <p>31 – Dept. of Revenue – Tax report</p> <p>31 - Monthly 941 Payroll Tax deposit<sup>3</sup></p> <p><b>Suggested for August:</b></p> <ul style="list-style-type: none"> <li>• Capital Facilities Plan update (complete prior to budget process)</li> <li>• Start of budget process – Call letter</li> </ul>
September	October	November	December
<p>09 – Cities – Statutory beginning of budget calendar for annual budgets – call to budget (call letter)</p> <p>10 - Department of Retirement report</p> <p>23 – Cities -budget estimates filed with Clerk</p> <p>30 – Dept. of Revenue – Tax report</p> <p>30 - Monthly 941 Payroll Tax deposit<sup>3</sup></p> <p>30 - End of 3rd Fiscal Quarter</p>	<p>01 – Cities - preliminary budget to Mayor</p> <p>10 - Department of Retirement report</p> <p>31 - 941 Federal Tax report due (3<sup>rd</sup> Qtr.)</p> <p>31 - WA State Quarterly reports<sup>2</sup></p> <p>31 - Dept. of Revenue – Tax report</p> <p>31 - 3rd Quarter financial reports to council</p> <p><b>Suggested for October:</b></p> <ul style="list-style-type: none"> <li>• Public hearing on property tax</li> </ul>	<p>01 – Cities – Preliminary Budget and message to legislative body</p> <p>1-30 - Budget hearings including property tax levy setting hearing</p> <p>10 - Department of Retirement report</p> <p>30 – Adoption of property tax ordinance</p> <p>30- Property tax certification to county</p> <p>30 - Monthly 941 Payroll Tax deposit<sup>3</sup></p> <p>30 – Dept. of Revenue – Tax report</p>	<p>02- Cities - Final budget hearing</p> <p>1-31 - Budget amendments (if needed)</p> <p>10 - Department of Retirement report</p> <p>30 - Monthly 941 Payroll Tax deposit<sup>3</sup></p> <p>31 – Last day to adopt budget ordinance</p> <p>31 - Remit copy of Budget to SAO, and/or MRSC as required by statute</p> <p>31 – Dept. of Revenue – Tax report</p> <p>31 - End of 4th Fiscal Quarter</p>

<sup>1</sup> Every local elected official and every local government PRO must receive training on Open Public Meetings and Public Records within 90 days of taking office or every 4 years. (Laws of 2014, Ch. 66, § 2.)

<sup>2</sup> Refers to State Dept. of Labor and Industries Wage report and Employment Security quarterly reports for Unemployment and Paid Family & Medical Leave insurance

<sup>3</sup> 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.