

# 2023 Clerk and Treasurer Compliance Calendar

JANUARY		FEBRUARY		MARCH	
DUE	TASK	DUE	TASK	DUE	TASK
TBD	Schedule OPMA/PRA Training <sup>1</sup>	VARY	941 Federal Payroll Tax Deposit <sup>2</sup>	TBD	OPMA/PRA Training Completed
VARY	941 Federal Payroll Tax Deposit <sup>2</sup>	15	Dept. of Retirement Report	VARY	941 Federal Payroll Tax Deposit <sup>2</sup>
VARY	Q4 Financial Report to Council <sup>3</sup>	25	Dept. of Revenue Tax Report	01	USDA Annual Finance Report (if required)
15	Dept. of Retirement Report	28	Volunteer Firefighters Pension Report	15	Dept. of Retirement Report
20	Open period expenditures		<b>SUGGESTED FOR FEBRUARY:</b>	25	Dept. of Revenue Tax Report
25	Dept. of Revenue Tax Report	—	Annual RFQ, Architects & Engineers (Ch. 39.80 RCW)		<b>SUGGESTED FOR MARCH:</b>
31	L&I and ESD Quarterly Reports <sup>4</sup>	—	Single Audit Notice to local State Auditor team, if applicable	—	Annual Request for Solicitation to vendors list & small-works roster
31	W-2's and 1099's to recipients	—		—	
31	W-3 and 1096 remittance to IRS	—		—	
31	941 Q4 Federal Tax Report	—		—	
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APRIL		MAY		JUNE	
DUE	TASK	DUE	TASK	DUE	TASK
VARY	941 Federal Payroll Tax Deposit <sup>2</sup>	VARY	941 Federal Payroll Tax Deposit <sup>2</sup>	VARY	941 Federal Payroll Tax Deposit <sup>2</sup>
VARY	Q1 Financial Report to Council <sup>3</sup>	15	Dept. of Retirement Report	15	Dept. of Retirement Report
01	OFM Annual Census Data	25	Dept. of Revenue Tax Report	25	Dept. of Revenue Tax Report
15	PDC Disclosure Statement (pop. 1k and above)	30	Annual Financial Report to SAO		<b>SUGGESTED FOR JUNE:</b>
15	Dept. of Retirement Report	31	Annual Street Report to DOT	—	Public hearing and adoption of Six-year Transportation Improvement Program (TIP)
20	JLARC Lodging Tax Report	—		—	
25	Dept. of Revenue Tax Report	—		—	
30	L&I and ESD Quarterly Reports <sup>4</sup>	—		—	
30	941 Q1 Federal Payroll Report	—		—	
30	Annual report for SLFRF	—		—	
30	Metro cities QTR report for SLFRF	—		—	
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JULY		AUGUST		SEPTEMBER	
DUE	TASK	DUE	TASK	DUE	TASK
VARY	941 Federal Payroll Tax Deposit <sup>2</sup>	VARY	941 Federal Payroll Tax Deposit <sup>2</sup>	VARY	941 Federal Payroll Tax Deposit <sup>2</sup>
VARY	Q2 Financial Report to Council <sup>3</sup>	15	Dept. of Retirement Report	11	Cities: statutory beginning of budget calendar for annual budgets (call letter)
01	Six-year TIP due to WSDOT	25	Dept. of Revenue Tax Report	15	Dept. of Retirement Report
15	Dept. of Retirement Report		<b>SUGGESTED FOR AUGUST:</b>	25	Dept. of Revenue Tax Report
25	Dept. of Revenue Tax Report	—	Capital Facilities Plan update: complete prior to budget process	25	Cities: budget estimates filed with Clerk
31	L&I and ESD Quarterly Reports <sup>4</sup>	—	Start of budget process: call letter	—	
31	941 Q2 Federal Payroll Report	—		—	
31	Metro cities QTR report for SLFRF	—		—	
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OCTOBER		NOVEMBER		DECEMBER	
DUE	TASK	DUE	TASK	DUE	TASK
VARY	941 Federal Payroll Tax Deposit <sup>2</sup>	VARY	941 Federal Payroll Tax Deposit <sup>2</sup>	VARY	941 Federal Payroll Tax Deposit <sup>2</sup>
VARY	Q3 Financial Report to Council <sup>3</sup>	1-30	Preliminary Budget and tax levy hearings (separate hearing for each)	1-31	Budget amendments (if needed)
01	HB1406 <sup>5</sup> Report to DOC	02	Cities: Budget proposal and message to Council	04	Cities: final budget hearing
02	Cities: prelim. budget to Mayor/Mgr	02	Dept. of Retirement Report	15	Dept. of Retirement Report
02	Mayor/Mgr presents preliminary budget to Council	15	Dept. of Revenue Tax Report	25	Dept. of Revenue Tax Report
15	Dept. of Retirement Report	30	Adoption of property tax levy ordinance	31	Last day to adopt budget by ordinance
25	Dept. of Revenue Tax Report	30	Property tax levy certification to County	31	Remit copy of budget to SAO and/or MRSC as required by statute
31	L&I and ESD Quarterly Reports <sup>4</sup>	—		—	
31	941 Q3 Federal Payroll Report	—		—	
31	Metro cities QTR report for SLFRF	—		—	
31	Unclaimed Property Report to DOR	—		—	
	<b>SUGGESTED FOR OCTOBER:</b>	—		—	
—	Public hearing on property tax levy	—		—	
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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 Requires a minimum of quarterly budget to actual expenditures and liabilities with unexpended balance for each appropriation and revenue/receipts from all sources (RCW 35.33.141, RCW 35A.33.140). 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.

5 HB 1406 is the Affordable Housing Sales Tax Credit (RCW 82.14.540).