

Budget Calendar for Preparation of 2014 Budgets in First (Under 300,000) and Second, and Fourth Class Cities, Code Cities, and Towns

Budget requirements for first (under 300,000) and second class municipalities, and towns are listed in chapter 35.33 RCW, as amended, and for cities under the Optional Municipal Code in chapter 35A.33 RCW, as amended. Chapter 35.32A RCW contains the budget law for cities over 300,000 population (Seattle).

Chapters 35.34 RCW and 35A.34 contain the provisions for a biennial budget. Thus far only a few cities are using the two-year budget process. All the dates are the same.

Major Steps in Budget Preparation	State Law Time Limitations	Actual 2013 Date
1. Request by clerk to all department heads and those in charge of municipal offices to prepare detailed estimates of revenues and expenditures for next fiscal year (calendar year). <u>RCW 35.33.031 & 35A.33.030</u> .	By second Monday in September. ¹	September 9
2. Estimates are to be filed with the clerk. <u>RCW 35.33.031 & 35A.33.030</u> .	By fourth Monday in September.	September 23
3. Estimates are presented to the chief administrative officer (CAO) for modifications, revisions or additions. Clerk must submit to CAO proposed preliminary budget setting forth the complete financial program, showing expenditures requested by each department and sources of revenue by which each such program is proposed to be financed. <u>RCW 35.33.051 & 35A.33.050</u> .	On or before the first business day in the third month prior to beginning of the fiscal year.	October 1
4. CAO provides the legislative body with current information on estimates of revenues from all sources as adopted in the budget for the current year. CAO also provides the legislative body with the clerk's proposed preliminary budget setting forth the complete financial program, showing expenditures requested by each department and sources of revenue by which each such program is proposed to be financed. <u>RCW 35.33.135 & 35A.33.135</u> .	No later than the first Monday in October.	October 7
5. The legislative body must hold a public hearing on revenue sources for the coming year's budget, including consideration of possible increases in property tax revenues. <u>RCW 84.55.120</u> . After the hearing, a city may choose to pass an ordinance at the same meeting authorizing a property tax increase in terms of dollars and percent to comply with Referendum 47.	Before legislative body votes on property tax levy. Deadlines for levy setting are in item 8 below.	
6. CAO prepares preliminary budget and budget message ² and files with the city legislative body and clerk. <u>RCW 35.33.055 & 35A.33.052</u>	At least 60 days before the ensuing fiscal year.	November 1
7. Clerk publishes notice that the preliminary budget has been filed and publishes a notice of public hearing on final budget once a week for two consecutive weeks. <u>RCW 35.33.061 & RCW 35A.33.060</u> .	No later than the first two weeks in November.	November 1 through 15

8. Setting property tax levies. <u>RCW 84.52.020.</u>	November 30 ³ for all cities and towns.	December 2
9. The legislative body, or a committee thereof, must schedule hearings on the budget or parts of the budget and may require the presence of department heads. <u>RCW 35.33.057 & 35A.33.055.</u>	Prior to the final hearing.	November 4 through 30 (suggested)
10. Copies of proposed (preliminary) budget made available to the public. <u>RCW 35.33.055 & 35A.33.052.</u>	No later than six weeks before January 1.	November 19
11. Final hearing on proposed budget. <u>RCW 35.33.071 & 35A.33.070.</u>	On or <u>before</u> first Monday of December, and may be continued from day-to-day but no later than the 25th day prior to next fiscal year (December 7).	December 2
12. Adoption of budget for 2014. <u>RCW 35.33.075 & 35A.33.075.</u>	Following the public hearing and prior to beginning of the ensuing fiscal year.	Day of your public hearing through December 31
13. Copies of final budget to be transmitted to the State Auditor's Office and to MRSC.		After adoption

¹ RCW 35.33.031 actually provides "on or before the second Monday of the fourth month," etc. Therefore, pursuant to the state budget law, that step (and certain others) could be taken before the dates listed here. See also, RCW 35A.33.030. ² RCW 35.33.057 and RCW 35A.33.055 specify that the budget message must contain the following:

1. An explanation of the budget document;
2. An outline of the recommended financial policies and programs of the city for the ensuing fiscal year;
3. A statement of the relation of the recommended appropriation to such policies and programs;
4. A statement of the reason for salient changes from the previous year in appropriation and revenue items;
5. An explanation for any recommended major changes in financial policy.

³ If a due date falls on a Saturday, Sunday or holiday, that due date becomes the next business day. RCW 1.12.070.