

# Town Budget Calendar

Action	Date	Monroe and Westchester Towns Only	Town Law
1. Budget Officer* Furnishes Heads of Administrative Units (Departments and Officials) with Estimate Forms	9/1	10/1	Recommended
2. Departmental Submission of Estimate by (See note on Fire Districts below)	9/20**	10/20	Section 104
3. Budget Officer Reviews and Prepares Tentative Budget; Files with Town Clerk by	9/30	10/30	Section 106(2)
4. Town Clerk Presents Tentative Budget to Town Board by	10/5	11/10	Section 106(3)
5. Review and Revision by Town Board; Preparation of Preliminary Budget; Filed in Town Clerk's Office	Upon completion of review and modification of Tentative Budget, and prior to Public Hearing	Upon completion of review and modification of Tentative Budget, and prior to Public Hearing	Section 106(4)
6. Notice of Public Hearing-Publication	At least five days prior to hearing	At least five days prior to hearing	Section 108
7. Public Hearing by	Thursday following Nov. Election; may be adjourned, but not beyond 11/15	12/10 - may be adjourned, but not beyond 12/15	Section 108
8. Final Revision of Preliminary Budget	After Public Hearing but prior to final adoption	After Public Hearing but prior to final adoption	Section 108
9. Adoption of Budget by	11/20	12/20	Section 109

\* Budget Officer is the Town Supervisor, unless the Supervisor appoints a separate person as Budget Officer

\*\*Town Budget Officer - Budget Officer has responsibility to prepare estimate if one is not submitted

**A note on Fire Districts:** A law amending the Fire District budget process went into effect January 1, 2007. As a result, the budget officer will no longer receive a copy of the Fire District estimate on or before September 20 (October 20 for Monroe and Westchester Counties).

It will be noted in the foregoing calendar that the budget officer furnishes the town clerk with estimate forms, which forms are completed and returned to the budget officer no later than September 20 (October 20, towns in Westchester and Monroe Counties). The tentative budget should be completed by the budget officer and filed with the town clerk by September 30 (October 30, towns in Westchester and Monroe Counties).

The town clerk must present the regular or special meeting to be held on or before October 5 (November 10, towns in Westchester and Monroe Counties).

At this meeting, the town board reviews the tentative budget and makes any necessary changes, revisions or alterations consistent with law. Upon completion

of such review, the tentative budget becomes the preliminary budget. The preliminary budget must be filed in the office of the town clerk who shall reproduce for public distribution as many copies as the town board directs. (Town Law, §106(4)).

A public hearing on the preliminary budget must be held. The town board is required to publish at least once in the official newspaper, and in other newspapers, if the board so directs, a notice of a public hearing on the preliminary budget. The town clerk shall cause a copy of the notice to be posted on the signboard of the town. At least five days shall elapse between the date of the first publication of the notice and the date specified for the hearing. The notice of hearing should state the time, place and purpose of the hearing and that a copy of the preliminary budget is available at the office of the town clerk for inspection by any interested person during office hours. The notice shall also state the compensation proposed to be paid to each member of the town board and an *elected* town clerk and *elected* highway superintendent. (Town Law, §108).

The hearing may be adjourned from day to day but not beyond November 15 (December 15, towns in Westchester and Monroe Counties).

The preliminary budget as submitted or amended after the public hearing shall be finally adopted as the annual budget by resolution of the town board not later than November 20 (December 10, towns in Westchester and Monroe Counties) and it must be entered *in full* in the minutes of the town board.

The town clerk must prepare town certified copies of the budget and within five days deliver such copies to the supervisor who shall present the same to the clerk of the governing board of the county within 10 days so that such body may levy taxes on the real property of the town at the same time and in the same manner as county taxes (Town Law, §115).

Reminder: General Municipal Law, §6-e, amended in 2000, allows towns to use monies in a Contingency and Tax Stabilization Reserve Fund to lessen or prevent a projected real property tax increase in excess of 2½% (previously 5%), subject to certain limitations. ❖