

# **FIRE DISTRICT BUDGET PROCESS**

<b>Annual Date</b>	<b>2023 Date</b>	<b>Required Action</b>
On or before 21 <sup>st</sup> day prior to budget hearing	On or before <b>September 26<sup>th</sup></b>	<p>Adopt proposed budget for 2024, including fund balance estimate for 2023 (Town Law [“TL”] §181[2]).</p> <p>File budget with fire district secretary (TL§181[3]).</p> <p>Post budget on fire district’s website (if district maintains a website) (TL§181[3]).</p> <p>Provide copy of proposed budget for 2024, including fund balance estimate for 2023 to town clerk of towns in which district is located.(no statutory reference, but best practice)</p>
15-20 days prior to budget hearing	<b>September 27<sup>th</sup> to October 2<sup>nd</sup></b>	<p>Post notice of budget hearing on fire district website and signboard (if district maintains a website /signboard) (TL§175-c[1]).</p> <p>Provide copy of notice of budget hearing to town clerk of towns in which district is located. (Each town clerk must post the notice on their town’s website and on clerk’s bulletin board and town signboard)(TL§175-c[2]).</p> <p>Provide copy of notice of budget hearing to town clerk of towns, and secretaries of fire districts with which district contracts for fire protection. (Each town clerk, and fire district secretary receiving notice must post it on the town, or district website; town clerks must also post the notice on clerk’s bulletin board and town signboard) (TL§175c-[2]).</p>
On or before 5 days prior to budget hearing	On or before <b>October 12<sup>th</sup></b>	Publish notice of budget hearing in official newspaper or,

		if not official newspaper, in newspaper having general circulation in district, and publicly post notice (TL§181[3][a]).
<b>Remember That You Have Already:</b> Posted the notice on fire district’s website (if district maintains a website)(TL§181[3][a]). Provided a copy of proposed budget for public inspection to town clerk of towns in which district is located [see September 26 <sup>th</sup> tasks stated above] (TL§181[3][a]). Provided a copy of published notice to town clerk of towns in which district is located (Each town clerk must post the notice on the town’s website and on the town signboard) (TL§181[3][a]).		
<b>Treasurer Performs Following Task on Comptroller’s Website:</b> After adopting proposed budget complete tax cap levy form for New York Comptroller’s Office and “save” but do not submit. Determine if proposed budget will exceed tax cap (GML§ 3-c(3))		
3 <sup>rd</sup> Tuesday in October	October 17 <sup>th</sup> [can be any day in the third week of October]	Hold Budget Hearing (TL§181[3][a]).
After 3 <sup>rd</sup> Tuesday in October, and on or before November 4 <sup>th</sup>	<b>October 17<sup>th</sup> to November 4<sup>th</sup></b>	Subject to certain restrictions, make changes, alternations and revisions to proposed budget (TL§181[3][b]). <b>Before</b> adopting Fire District Annual Budget determine if the tax levy will exceed tax levy cap and if so the Fire District must pass a resolution by a 60% vote of its board to override the tax cap(GML§ 3-c(5))
On or before <b>November 4<sup>th</sup></b>	On or before <b>November 4<sup>th</sup></b>	<b>Required Action</b> Before passing any resolutions necessary to override the tax cap levy and adopting the Fire District Annual Budget “submit” the Fire District budget/ tax cap form to the New York State Comptroller’s Office on the form prescribed by them. (GML3-c(7))  Adopt fire district annual budget (TL§181[3][b]).
On or before 3 <sup>rd</sup> day after adoption of final annual budget	On or before <b>November 7<sup>th</sup></b>	Fire district secretary delivers two (2) certified copies of fire district annual budget for 2024 to town clerk of towns in which district is situated, (TL§181[3][c]) <b>and obtains receipt.</b>

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