

## Appendix B – Budget Calendars

| Town Budget Calendar   |   |
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| (Dates in parentheses apply to towns in Westchester and Monroe counties)   |   |
| 1. The budget officer furnishes the heads of administrative units with the prescribed forms                      | We recommend the estimate forms be furnished to the units no later than September 1st (October 1st).  |
| 2. The administrative unit heads submit estimates to the budget officer.   | On or before September 20th (October 20th). Budget officer prepares estimate for each administrative unit that fails to submit an estimate. (Town Law Section 104)                                      |
| 3. The budget officer files the tentative budget with the town clerk.  | Not later than September 30th (October 30th). (Town Law Section 106)  |
| 4. The town clerk presents the tentative budget to town board.   | On or before October 5th (November 10th). (Town Law Section 106)  |
| 5. The town board makes revisions and prepares the preliminary budget; preliminary budget filed with town clerk. | Prior to public hearing. (Town Law Section 106)   |
| 6. Notice of public hearing.   | At least five days shall elapse between the date of first publication and the date specified for public hearing. (Town Law Section 108)   |
| 7. The public hearing is held  | On or before the Thursday immediately following the general election (December 10th). The hearing may be adjourned from day to day but not beyond November 15th (December 15th). (Town Law Section 108) |
| 8. Final revisions to the preliminary budget are made.   | After public hearing but prior to adoption. (Town Law Section 109)  |
| 9. The budget is adopted by the governing board.   | Not later than November 20th (December 20th). (Town Law Section 109)  |