

Annual Fire District Budget Process 2024 Dates

| Annual Date | 2024 Date | Action Steps: |
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| On or before 21 st day prior to budget hearing. | On or before September 24th | <ul style="list-style-type: none"> • Adopt proposed budget for 2025, including fund balance estimate for 2024 (Town Law [“TL”] §181[2]). • File budget with fire district secretary (TL§181[3]). • Post budget on fire district’s website (if district maintains a website) (TL§181[3]). • Provide copy of proposed budget for 2025, including fund balance estimate for 2024 to town clerk of towns in which district is located. (no statutory reference, but best practice) |
| 15-20 days prior to budget hearing | September 25th to September 30th | <ul style="list-style-type: none"> • Post notice of budget hearing on fire district website and signboard (if district maintains a website/signboard) (TL§175-c[1]). • 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. on their town’s bulletin board and their town’s signboard)(TL§175-c[2]). • 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]). |
| On or before 5 days prior to budget hearing | On or before October 10th | <ul style="list-style-type: none"> • 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]). |

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| | | <p>Remember That You Have Already:</p> <ul style="list-style-type: none"> • 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 24th 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]). <p>Treasurer Performs Following Task on Comptroller’s Website: 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 (GMLS 3-c(3))</p> |
| Annual Budget Hearing Date Selected 3 rd Tuesday in October | October 15 th [can be any day in the third week of October] | <ul style="list-style-type: none"> • Hold Budget Hearing (TL§181[3][a]). |
| After 3 rd Tuesday in October, and on or before November 4 th | October 15th to November 4th | <ul style="list-style-type: none"> • Subject to certain restrictions, make changes, alternations and revisions to proposed budget. (TL§181[3][b]). <p>Before 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 (GMLS 3-c(5))</p> |
| On or before November 4th | On or before November 4th | <ul style="list-style-type: none"> • 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)) |

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| | | <ul style="list-style-type: none">• Adopt fire district annual budget (TL§181[3][b]). |
| On or before 3 rd day after adoption of final annual budget | On or before November 7th | <ul style="list-style-type: none">• Fire district secretary delivers two (2) certified copies of fire district annual budget for 2025 to town clerk of towns in which district is situated, (TL§181[3][c]) and obtains receipt. |