Annual Fire District Budget Process 2025 Dates

Annual Date On or before 21st day prior to budget hearing	**2025 Date** On or before **September 30th**	**Required Action** Adopt proposed budget for 2026, including fund balance estimate for 2025 (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 2026, including fund balance estimate for 2025 to town clerk(s) in which district is located. (no statutory reference, but best practice)
Annual Date 15-20 days prior to budget hearing	**2025 Date** **October 1st to October 6th**	**Required Action** 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, village clerk of villages 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]).
Annual Date On or before 5 days prior to budget hearing	**2025 Date** On or before **October 16th**	**Required Action** 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]).

		Remember That You Have Already 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 30th 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]).
		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 (GML§ 3-c(3))
Annual Budget Hearing Date Selected 3rd Tuesday in October	**2025 Date** October 21st [can be any day in the third week of October]	**Required Action** Hold Budget Hearing (TL§181[3][a]).
Annual Date After 3rd Tuesday in October, and on or before November 4th	**2025 Date** **October 21st to November 4th**	**Required Action** Subject to certain restrictions, make changes, alternations and revisions to proposed budget (TL§181[3][b]). **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 (GML§ 3-c(5))
Annual Date On or before **November 4th**	**2025 Date** On or before **November 4th**	**Required Action** 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]).

Annual Fire District Budget Process 2025 Dates

Annual Date	2025 Date	Required Action
On or before 3rd day after adoption of final annual budget	On or before **November 7th**	Fire district secretary delivers two (2) certified copies of fire district annual budget for 2026 to town clerk of towns in which district is situated, (TL§181[3][c]) **and obtains receipt**. Make certain the final budget submitted includes any changes made to proposed budget after Budget Hearing