

FIRE DISTRICT BUDGET PROCESS SCHEDULE

Annual Date

On or before 21st day prior to budget hearing

2026 Date

On or before **September 29th**

Required Action

Adopt proposed budget for 2027, including fund balance estimate for end of 2026 (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 2027, including fund balance estimate for end of 2026 to town clerk of towns in which district is located.
(no statutory reference, but best practice)

Annual Date

15-20 days prior to budget hearing

2026 Date

September 30th to October 5th

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

2026 Date

On or before **October 15th**

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 29th 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

2026 Date

October 20th
[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

2026 Date
October 20th 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**

2026 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 Date
On or before 3rd day after adoption of final annual budget

2026 Date
On or before **November 7th**

Required Action

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