



## **Town of Pittsford Budget Process**

1. Throughout preparation of the Budget, the Supervisor and Finance Director review and consider requests and suggestions from Pittsford residents who contact them to share suggestions and advice by phone, email and otherwise, and from Town Board members.
2. The Supervisor and Director of Finance discuss anticipated changes driven by different staffing needs, changes in revenue or any other facts or circumstances. At the Supervisor's direction the Finance Director notifies the Head of each Town Department to scrutinize their budgetary needs closely and to prepare their departmental budget requests for the next year. Budget requests and all applicable supporting documentation are due by Monday of the fourth week of August.
3. The larger Town Departments enter their requests directly into the Town's accounting software. All other Departments provide their requests in writing; these are then input into the accounting software. If a department submits no budget request by the due date in the fourth week of August, the Director of Finance proposes a budget for the department. The Supervisor, Director of Finance and Personnel Department complete all salary budget lines with assistance from the Department Heads as needed. Cost of living increases and merit based increases are proposed by the Supervisor following consultation with department heads and the Director of Personnel.
4. Departmental Budget requests can be presented at Town Board meetings.
5. The Supervisor and Director of Finance evaluate trends of revenue streams over the year past and consider critically the most likely revenue trends continuing into the year ahead. This process continues throughout budget preparation up to adoption of a Final Budget by the Town Board. At this stage they compare the departmental budget requests in aggregate to revenues reasonably anticipated at this point.
6. The Supervisor and Director of Finance discuss with each department head revisions to the initial departmental request based upon operational needs, maintaining levels of municipal services, suggestions and requests from residents, fund balances applicable to projects and improvements and anticipated revenues for the next fiscal year. This provides the basis for a recommended Town tax rate and tax levy at this stage, which is subject to change as overall revenue estimates are re-evaluated throughout the process as noted above.
7. In consultation with Heads of the Departments potentially affected, the Director of Finance and Town Supervisor make any further changes to departmental budgets necessary to align the budget with the Town's long-term financial goals. The revised Departmental budgets, fund balances that can be appropriated for work scheduled for the year and projected revenues comprise a balanced budget for the year ahead. The Director of Finance organizes all of the budgetary information into the format required for a Town budget by applicable State laws and guidelines. The Supervisor and

Director of Finance then review together the proposed form of preliminary budget. Typically this stage is reached in mid- to late October.

8. Typically in mid to late October the Supervisor presents the preliminary budget to the public and the Town Board, as a basis for public discussion and additional advice from residents on a final budget. Typically this presentation is done in a Town Board meeting.
9. The Supervisor files the preliminary budget with the Town Clerk no later than October 30.
10. The Town Board sets a public hearing with the preliminary budget as the basis for discussion, usually for the Town Board meeting next following the presentation. The Town Clerk publishes a notice of public hearing. By law at least five days must elapse between the date of first publication of such notice and the date specified for the hearing.
11. The public hearing can be held open to a subsequent meeting, but not beyond December 15.
12. The Supervisor and Director of Finance continue to evaluate trends of revenue streams that can affect the budget, incorporating the most recent information in the proposed Final Budget. Such revisions to the preliminary budget and any others are made after the initial public hearing and comprise the proposed Final Budget.
13. At a Town Board meeting the Supervisor presents the proposed Final Budget for the year ahead. Subject to any amendments made by vote of the Town Board, the Board adopts the budget. Town Board adoption of the budget must occur no later than December 20. Typically it occurs in early to mid-November.