§ 104. Submission of estimates. 1. The head of each administrative unit, except as otherwise provided in section two hundred two-a of this chapter, shall submit on or before the twentieth day of September to the budget officer an estimate of revenues and expenditures of such administrative unit for the ensuing year. In towns in Westchester and Monroe counties such estimates shall be submitted on or before the twentieth day of October. Estimates shall be submitted in such form and shall contain such information as the budget officer shall prescribe.

2. If the head of an administrative unit shall fail to submit an estimate by the designated date, the budget officer shall forthwith prepare the estimate for such administrative unit.