§ 106. Preparation, filing and review of tentative and preliminary budgets. 1. The budget officer, upon receipt of the estimates of the various administrative units, shall review the estimates and may confer with the head of any such unit in regard to such estimates. He may require the head of any such unit to furnish information and to answer inquiries pertinent to such review.

2. Upon the completion of the review of the estimates, the budget officer shall prepare a tentative budget which shall include his recommendations and which shall be in the form prescribed in and in conformance with section one hundred seven of this article. He may also prepare a budget message explaining the main features of the tentative budget and containing such additional information as he may deem advisable. On or before the thirtieth day of September, or in towns in Westchester and Monroe counties on or before the thirtieth day of October, he shall file in the office of the town clerk the tentative budget, the budget message, if any, and the estimates and schedules.

3. The town clerk shall present the tentative budget to the town board at a regular or special meeting to be held on or before the fifth day of October. In towns in Westchester and Monroe counties the town clerk shall present the tentative budget to the town board at a regular or special meeting to be held on or before the tenth day of November. The town board may call upon the head of any administrative unit and the budget officer to discuss the tentative budget and the estimates as originally submitted. The head of any administrative unit may request in writing that he be permitted to explain his estimates to the town board. The town board shall review the tentative budget and may make such changes, alterations and revisions as it shall consider advisable and which are consistent with law.

4. Upon the completion of such review, the tentative budget and any modifications thereof as approved by the town board, shall become the preliminary budget. The preliminary budget shall be filed in the office of the town clerk and the town clerk shall reproduce for public distribution as many copies as the town board may direct.