

# BUDGETING AND ACCOUNTING TRAINING FOR SMALL TOWNS WITH LAIRD PETRIE



**THURSDAY, JUNE 18, 2026 9 AM TO 5 PM**  
**FRIDAY, JUNE 19, 2026 8 AM TO 4 PM**

**TAILWATER LODGE**  
**52 PULASKI STREET, ALTMAR, NY**

## Cost

**\$125 per person** includes morning coffee and lunch Day 1, light breakfast and lunch Day 2, and printed materials.

## Accommodations

Tailwater Lodge has reserved 5 rooms on June 18 at \$122 per night plus tax for attendees. Contact Tailwater at (315) 298-3434 and give the agent Group Code TUG618.

## Registration

[www.tughill.org/upcoming-workshops](http://www.tughill.org/upcoming-workshops)

Credit card payments taken online, option to send check or voucher as well.

**REGISTER NOW**

Scan the QR code to register



**Spots are limited, register early!**

No refunds, must register no later than June 10, 2026.



Prior to retiring in 2021, Laird worked as a municipal auditor for the Office of the NYS Comptroller in Syracuse for 27 years, where he conducted and supervised audits of local governments and school districts in an eight-county region of Central NY. Laird served as the technical assistance coordinator and conducted numerous training sessions for both OSC staff and local officials.

Before joining OSC, Laird worked as a Tug Hill Commission circuit rider in the 1990's for a 14-town council of governments and attended town board meetings and provided training and technical assistance when requested. Since retirement Laird has provided technical assistance and training to towns and villages in a four-county area through a contract with the Tug Hill Commission.



**LAIRD PETRIE**  
MUNICIPAL CONSULTANT

## Workshop Details

NYS laws require local governments to adopt annual budgets that establish appropriations as a means of providing control over amounts that may be expended. The Office of New York State Comptroller (OSC) requires local governments to utilize an accounting system that provides for the integration of the annual budget into the accounting records to provide control over authorized expenditures. In addition, local government accounting systems must be operated on a fund basis allowing for a segregation of revenues and expenditures intended to carry on specific governmental activities or attain certain objectives in accordance with special regulations, restrictions or limitations. For these reasons, it is imperative that officials responsible for developing budgets and maintaining accounting records are knowledgeable about these regulations and restrictions.

Because towns often contain villages and special districts within their boundaries which constitute separate tax bases, their budgets and accounting systems are significantly more complex than that of other local governments. Accounting schools offered by OSC are open to officials from all classes of local governments and school districts and therefore these schools adopt a “one-size fits all” approach to teach budgeting and accounting to attendees that generally have vastly different budgeting and accounting requirements. As a result, it is difficult for instructors to focus on the needs of one type of local government such as a town. This two-day training is designed specifically to address the unique budgeting and accounting needs of towns.

Due to the large amount of material that will be presented and the short amount of time available to present it in, attendees should possess a basic knowledge of double-entry accounting. However, upon registering for this training, basic double-entry accounting reference material can be provided in advance of the training to assist in obtaining this prerequisite. A more comprehensive training manual will be provided to all attendees at the beginning of Day One.

*Note: Although this training is designed to meet the unique budgeting and accounting needs of towns, much of what will be covered will also be applicable to the budgeting and accounting needs of villages.*