

## CHAPTER 3

### COUNTY BUDGET AND FINANCES

#### SUBCHAPTER 1

#### TAX ASSESSMENT AND BUDGET PROCESS

#### ARTICLE 1

#### ASSESSMENT OF TAXES; GENERALLY

##### **§701. Annual estimates for county taxes**

Except as otherwise provided, the county commissioners shall make the county estimates and cause the taxes to be assessed as follows. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**1. Forms.** The county estimates must be made in the manner approved by the Office of the State Auditor.

[PL 2003, c. 105, §1 (AMD); PL 2013, c. 16, §10 (REV).]

**2. Preparation of estimates.** In order to assess a county tax, the county commissioners, in accordance with the schedule established in the county charter or, if the county does not have a charter, by the end of the state fiscal year, shall prepare estimates of the sums necessary to pay the expenses that have accrued or may probably accrue for the coming year for correctional services. The estimates must be drawn so as to authorize the appropriations to be made for correctional services.

[PL 2015, c. 335, §8 (RPR).]

##### **2-A. Tax assessment for correctional services.**

[PL 2015, c. 335, §9 (RP).]

##### **2-B. Retirement of fiscal year 2007-08 county jail debt.**

[PL 2015, c. 335, §10 (RP).]

**2-C. Tax assessment for correctional services.** Beginning July 1, 2022, the counties shall annually collect the base assessment limit of \$82,110,358 from municipalities for the provision of correctional services in accordance with this subsection. In subsequent years, the counties may collect an amount that is more or less than the base assessment limit established in this subsection, except that if the amount is increased above the base assessment limit established in this subsection, the additional amount each year may not exceed the base assessment limit as adjusted by 4% or the growth limitation factor, as established in section 706-A, subsection 3, including any adjustments for extraordinary circumstances allowed under section 706-A, subsection 5, whichever is greater. A county may not increase its base assessment limit under this subsection if the county has not reported the revenues, expenses and populations information required by Title 34-A, section 1208-B, subsection 5. If a county collects in a year an amount that is more or less than the base assessment limit established for that county pursuant to this subsection, the base assessment limit in the succeeding year is the amount collected in the prior year, excluding any adjustments for extraordinary circumstances allowed under section 706-A, subsection 5. For the purposes of this subsection, "correctional services" includes management services, personal services, contractual services, commodity purchases, capital expenditures and all other costs, or portions thereof, necessary to maintain and operate correctional

services. "Correctional services" does not include county jail debt unless there is a surplus in the account that pays for correctional services at the end of the state fiscal year.

The assessment to municipalities within each county may not exceed the base assessment limit, which is:

- A. A sum of \$5,300,000 in Androscoggin County; [PL 2021, c. 732, Pt. B, §1 (AMD).]
  - B. A sum of \$3,249,000 in Aroostook County; [PL 2021, c. 732, Pt. B, §1 (AMD).]
  - C. A sum of \$15,355,672 in Cumberland County; [PL 2021, c. 732, Pt. B, §1 (AMD).]
  - D. A sum of \$2,400,000 in Franklin County; [PL 2021, c. 732, Pt. B, §1 (AMD).]
  - E. A sum of \$2,126,002 in Hancock County; [PL 2021, c. 732, Pt. B, §1 (AMD).]
  - F. A sum of \$8,222,098 in Kennebec County; [PL 2021, c. 732, Pt. B, §1 (AMD).]
  - G. A sum of \$4,793,893 in Knox County; [PL 2021, c. 732, Pt. B, §1 (AMD).]
  - H. A sum of \$3,141,105 in Lincoln County; [PL 2021, c. 732, Pt. B, §1 (AMD).]
  - I. A sum of \$2,400,000 in Oxford County; [PL 2021, c. 732, Pt. B, §1 (AMD).]
  - J. A sum of \$10,315,042 in Penobscot County; [PL 2021, c. 732, Pt. B, §1 (AMD).]
  - K. A sum of \$1,486,750 in Piscataquis County; [PL 2021, c. 732, Pt. B, §1 (AMD).]
  - L. A sum of \$2,967,105 in Sagadahoc County; [PL 2021, c. 732, Pt. B, §1 (AMD).]
  - M. A sum of \$5,900,000 in Somerset County; [PL 2021, c. 732, Pt. B, §1 (AMD).]
  - N. A sum of \$3,038,999 in Waldo County; [PL 2021, c. 732, Pt. B, §1 (AMD).]
  - O. A sum of \$2,120,557 in Washington County; and [PL 2021, c. 732, Pt. B, §1 (AMD).]
  - P. A sum of \$9,294,135 in York County. [PL 2021, c. 732, Pt. B, §1 (AMD).]
- [PL 2023, c. 646, Pt. A, §34 (AMD).]

**2-D. Requirement of legislative approval to adjust base assessment for correctional services.**

A county may adjust its base assessment limit under subsection 2-C, paragraphs A to P only with the approval of the Legislature. Beginning July 1, 2026, once every 4 years a county may submit for approval by the Legislature a request to adjust the base assessment limit for that county. To begin the process for legislative approval, the county shall submit the information required by this subsection to the joint standing committee of the Legislature having jurisdiction over criminal justice and public safety matters. The joint standing committee may introduce a bill to grant approval of the adjustment of the base assessment limit for the county and to amend the base assessment limit set in subsection 2-C. The information that must be submitted includes the following:

- A. The tax assessments for the current year and each of the 2 prior years; [PL 2021, c. 732, Pt. B, §2 (NEW).]
- B. The amount of the requested increase; [PL 2021, c. 732, Pt. B, §2 (NEW).]
- C. Justification for the requested increase, including, but not limited to, all cost drivers, alternative cost reductions considered by the county and cost factors that limit savings, such as employment contracts, medical and insurance costs, capital expenditures and changes to incarceration standards; [PL 2021, c. 732, Pt. B, §2 (NEW).]
- D. Copies of results of independent financial audits for the current year and each of the 2 prior years; [PL 2021, c. 732, Pt. B, §2 (NEW).]
- E. A record of the vote of the county budget committee on the request for approval of the increase in the base assessment limit, including, if the vote was not unanimous, a record of why a member of the budget committee voted against making the request; [PL 2021, c. 732, Pt. B, §2 (NEW).]

F. A record of the vote of the county commissioners on the request for approval of the increase in the base assessment limit, including, if the vote was not unanimous, a record of why a county commissioner voted against making the request; and [PL 2021, c. 732, Pt. B, §2 (NEW).]

G. Certification of approval of the request by the county commissioners. [PL 2021, c. 732, Pt. B, §2 (NEW).]

[PL 2021, c. 732, Pt. B, §2 (NEW).]

**3. Public hearing.** The county commissioners shall hold a public hearing in the county on the estimates before the end of the county's fiscal year. At least 10 days before the hearing, the county commissioners shall publish a notice of the hearing in a newspaper of general circulation within the county and provide written notice and a copy of the estimates to the clerk of each municipality in the county by e-mail, regular mail or delivery in person to the clerk, except that the county commissioners shall provide the written notice and a copy of the estimates by e-mail or regular mail if a municipality requests delivery by one of these methods. If the notice is delivered by e-mail or regular mail, the municipal clerk shall confirm receipt of the notice and a copy of the estimates by e-mail or regular mail. The municipal clerk shall notify the municipal officers of the receipt of the estimates.

[PL 2023, c. 87, §1 (AMD).]

**4. Meeting with legislative delegation.**

[PL 2003, c. 696, §7 (RP).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2, C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 23 (AMD). PL 1989, c. 104, §§C8, 10 (AMD). PL 2003, c. 105, §1 (AMD). PL 2003, c. 696, §§6, 7 (AMD). PL 2007, c. 653, Pt. A, §§7-9 (AMD). PL 2007, c. 663, §§1, 2 (AMD). PL 2009, c. 1, Pt. Q, §1 (AMD). PL 2009, c. 415, Pt. A, §14 (AMD). PL 2011, c. 315, §§1, 2 (AMD). PL 2011, c. 315, §4 (AFF). PL 2011, c. 431, §1 (AMD). PL 2011, c. 431, §2 (AFF). PL 2013, c. 16, §10 (REV). PL 2013, c. 598, §3 (AMD). PL 2015, c. 335, §§8-11 (AMD). PL 2017, c. 281, §1 (AMD). PL 2017, c. 284, Pt. V, §1 (AMD). PL 2017, c. 475, Pt. A, §50 (AMD). PL 2021, c. 732, Pt. B, §§1, 2 (AMD). PL 2023, c. 87, §1 (AMD). PL 2023, c. 646, Pt. A, §34 (AMD).

**§702. Estimates recorded and sent to State Auditor**

The county clerk shall record the estimates made under section 701. A copy of the estimates must be signed by the chair of the county commissioners and attested to by the county commissioners' clerk. On or before the first day of the fiscal year, the clerk shall transmit that copy to the State Auditor, who shall retain the copy for 3 years. These records are a public record at the office of the county commissioners in the county that submitted those records. [PL 2007, c. 663, §3 (AMD).]

**1. Estimates sent to Legislature for approval; amendments.**

[PL 2003, c. 105, §2 (RP); PL 2003, c. 696, §8 (RP).]

**2. Records.**

[PL 2003, c. 105, §2 (RP); PL 2003, c. 696, §8 (RP).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2, C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8, 10 (AMD). PL 2003, c. 105, §2 (RPR). PL 2003, c. 178, §1 (AMD). PL 2003, c. 696, §8 (RPR). PL 2007, c. 663, §3 (AMD).

**§703. Acceptance of state and federal grants**

A county may accept and expend grants. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**1. Federal.** Counties may apply for and accept and expend Federal Government grants for any purpose for which Federal Government grants are available to counties, either directly or through the State.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**2. State.** Counties may apply for and accept and expend state grants for any purpose for which state grants are available to counties, either directly or through a state agency.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**3. Application.** This section is not intended to increase, expand or broaden the powers of the counties or to apply to the general revenue sharing funds of the counties.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

#### §704. Federal funds received by counties

**1. Anticipated federal funds.** Any county which receives federal funds shall provide for the expenditure of those funds in accordance with the laws and procedures governing the expenditure of its own revenue and shall record estimates of the expenditure as provided in section 702.

[PL 2003, c. 105, §3 (AMD).]

**2. Procedure if federal funds could not be anticipated.** If federal funds become available to the county for expenditure by the county, and if the availability of those funds could not reasonably have been anticipated and included in the estimate adopted for the fiscal year in question, the county may accept and spend these funds in compliance with federal and state law. Upon application for those funds and upon receipt of those funds, the chair of the county commissioners shall submit to the clerk of each municipality in the county a statement:

A. Describing the proposed federal expenditure in the same manner as it would be described in the estimate; and [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

B. Containing a statement as to why the availability of these federal funds and the necessity of their expenditure could not have been anticipated in time for that expenditure to be adopted as part of the estimates for that particular fiscal year. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

[PL 2005, c. 79, §3 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2003, c. 105, §3 (AMD). PL 2005, c. 79, §3 (AMD).

#### §705. Grants to agencies outside of county government

Any grants placed in the county budget by the Legislature to any agency outside of the regular county departments shall be paid to those agencies on a quarterly basis. The commissioners may withhold funds from an agency if there is evidence that funds have been misappropriated or misapplied by the agency. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

**§706. Apportionment of county tax; warrants**

When a county tax is authorized, the county commissioners shall apportion it upon the municipalities, unorganized territory and other places in that county according to the most recent state valuation. They may add to the sum authorized an amount not exceeding 2% of that sum, if a fractional division necessitates that addition and if they demonstrate that necessity in the record of that apportionment. The county commissioners shall establish the date or dates for the payment of the tax. The date may not be earlier than the first day of the following September. [PL 2025, c. 100, §1 (AMD).]

No later than the 15th of July preceding the date established for payment of the tax, the county commissioners shall issue their warrant to the assessors of the municipalities and other places and to the State Tax Assessor for the unorganized territory within that county. Those officers shall assess the sum apportioned to their tax jurisdiction and commit their assessment for collection in the same manner as other amounts to be raised by the property tax during the tax year to which the county tax warrant applies. [PL 2009, c. 625, §1 (NEW).]

If a municipality or place or the State Tax Assessor must make a supplemental assessment due to failure by the county commissioners to issue their warrant by July 15th, the county must bear the costs of that supplemental assessment. Those costs may be recovered by the tax jurisdiction through an offset against the county tax that the tax jurisdiction would otherwise be required to pay over to the county. [PL 2009, c. 625, §1 (NEW).]

The county may collect delinquent county taxes and charge interest on delinquent county taxes as provided under Title 36, sections 891 and 892-A. [PL 2009, c. 625, §1 (AMD).]

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2009, c. 625, §1 (AMD). PL 2025, c. 100, §1 (AMD).

**§706-A. Limitation on county assessments**

**1. Definitions.** As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Average personal income growth" has the same meaning as under Title 5, section 1531, subsection 2. [PL 2015, c. 267, Pt. L, §11 (AMD).]

B. "County assessment" means total annual county appropriations reduced by all resources available to fund those appropriations other than the county tax. [PL 2015, c. 335, §12 (AMD).]

C. [PL 2015, c. 267, Pt. L, §11 (RP).]

D. "Property growth factor" means the percentage equivalent to a fraction, established by a county, whose denominator is the total valuation of all municipalities, plantations and unorganized territory in the county, and whose numerator is the amount of increase in the assessed valuation of any real or personal property in those jurisdictions that became subject to taxation for the first time, or taxed as a separate parcel for the first time for the most recent property tax year for which information is available, or that has had an increase in its assessed valuation over the prior year's valuation as a result of improvements to or expansion of the property. [PL 2015, c. 335, §12 (AMD).]

E. [PL 2015, c. 267, Pt. L, §11 (RP).]  
[PL 2015, c. 267, Pt. L, §11 (AMD); PL 2015, c. 335, §12 (AMD).]

**2. County assessment limit.** Except as otherwise provided in this section, a county may not in any year adopt a county assessment that exceeds the county assessment limit established in this subsection.

A. The county assessment limit for the first fiscal year for which this section is effective is the county assessment for the county for the immediately preceding fiscal year multiplied by one plus the growth limitation factor pursuant to subsection 3. [PL 2005, c. 2, Pt. B, §1 (NEW); PL 2005, c. 2, Pt. B, §§2, 4 (AFF); PL 2005, c. 12, Pt. WW, §14 (AFF).]

B. The county assessment limit for subsequent fiscal years is the county assessment limit for the preceding year multiplied by one plus the growth limitation factor pursuant to subsection 3. [PL 2005, c. 621, §8 (AMD).]

C. If a previous year's county assessment reflects the effect of extraordinary, nonrecurring events, the county may submit a written notice to the State Tax Assessor requesting an adjustment in its county assessment limit. [PL 2005, c. 2, Pt. B, §1 (NEW); PL 2005, c. 2, Pt. B, §§2, 4 (AFF); PL 2005, c. 12, Pt. WW, §14 (AFF).]

[PL 2005, c. 621, §8 (AMD).]

**3. Growth limitation factor.** The growth limitation factor is the average personal income growth plus the property growth factor.

A. [PL 2015, c. 267, Pt. L, §12 (RP).]

B. [PL 2015, c. 267, Pt. L, §12 (RP).]

[PL 2015, c. 267, Pt. L, §12 (AMD).]

**4. Adjustment for new state funding.** If the State provides net new funding to a county for existing services funded in whole or in part by the county assessment, other than required state mandate funds pursuant to section 5685 that do not displace current county assessment expenditures, the county shall lower its county assessment limit in that year in an amount equal to the net new funds. For purposes of this subsection, "net new funds" means the amount of funds received by the county from the State in that fiscal year, with respect to services funded in whole or in part by the county assessment, less the product of the following: the amount of such funds received in the prior fiscal year multiplied by one plus the growth limitation factor described in subsection 3. If a county receives net new funds in any fiscal year for which its county assessment limit has not been adjusted as provided in this subsection, the county shall adjust its county assessment limit in the following year in an amount equal to the net new funds.

[PL 2005, c. 683, Pt. I, §1 (AMD).]

**5. Exceeding county assessment limit; extraordinary circumstances.** The county assessment limit established in subsection 2 may be exceeded for extraordinary circumstances only under the following circumstances.

A. The extraordinary circumstances must be circumstances outside the control of the county budget authority, including:

- (1) Catastrophic events such as natural disaster, terrorism, fire, war or riot;
- (2) Unfunded or underfunded state or federal mandates;
- (3) Citizens' initiatives or other referenda;
- (4) Court orders or decrees; or
- (5) Loss of state or federal funding.

Extraordinary circumstances do not include changes in economic conditions, revenue shortfalls, increases in salaries or benefits, new programs or program expansions that go beyond existing

program criteria and operation. [PL 2005, c. 2, Pt. B, §1 (NEW); PL 2005, c. 2, Pt. B, §§2, 4 (AFF); PL 2005, c. 12, Pt. WW, §14 (AFF).]

B. The county assessment limit may be exceeded only as provided in subsection 7. [PL 2005, c. 2, Pt. B, §1 (NEW); PL 2005, c. 2, Pt. B, §§2, 4 (AFF); PL 2005, c. 12, Pt. WW, §14 (AFF).]

C. Exceeding the county assessment limit established in subsection 2 permits the county assessment to exceed the county assessment limit only for the year in which the extraordinary circumstance occurs and does not increase the base for purposes of calculating the county assessment limit for future years. [PL 2005, c. 2, Pt. B, §1 (NEW); PL 2005, c. 2, Pt. B, §§2, 4 (AFF); PL 2005, c. 12, Pt. WW, §14 (AFF).]

D. For fiscal years 2005-06 and 2006-07 in Sagadahoc County, and fiscal years 2006 and 2007 in Lincoln County, that portion of the county assessment that is attributable to the costs of construction, debt service, operation and maintenance of a new jail facility authorized under chapter 17 is not subject to paragraphs A, B and C or to subsections 2, 6 and 7. Notwithstanding subsection 2, paragraph A, the county assessment limit for fiscal year 2007-08 for Sagadahoc County and fiscal year 2008 in Lincoln County is the county assessment for each county for the previous fiscal year, multiplied by one plus the growth limitation factor pursuant to subsection 3. Notwithstanding subsection 2, paragraph C, the county assessments for Sagadahoc County in fiscal year 2008-09 and subsequent fiscal years and for Lincoln County in fiscal year 2009 and subsequent fiscal years are subject to subsection 2, paragraph B. [PL 2005, c. 348, §1 (NEW).]  
[PL 2005, c. 2, Pt. B, §1 (NEW); PL 2005, c. 2, Pt. B, §§2, 4 (AFF); PL 2005, c. 12, Pt. WW, §14 (AFF); PL 2005, c. 348, §1 (AMD).]

**6. Increase in county assessment limit.** The county assessment limit established in subsection 2 may be increased for other purposes only as provided in subsection 7.  
[PL 2005, c. 2, Pt. B, §1 (NEW); PL 2005, c. 2, Pt. B, §§2, 4 (AFF); PL 2005, c. 12, Pt. WW, §14 (AFF).]

**7. Process for exceeding county assessment limit.** A county may exceed or increase the county assessment limit only if approved by a vote of a majority of all the members of both the county budget committee or county budget advisory committee and the county commissioners.

Unless a county charter otherwise provides or prohibits a petition and referendum process, if a written petition, signed by at least 10% of the number of voters voting in the last gubernatorial election in the county, requesting a vote on the question of exceeding the county assessment limit is submitted to the county commissioners within 30 days of the commissioners' vote pursuant to this subsection, the article voted on by the commissioners must be submitted to the legal voters in the next regular election or a special election called for that purpose. The election must be held within 45 days of the submission of the petition. The election must be called, advertised and conducted according to the law relating to municipal elections, except that the registrar of voters is not required to prepare or the clerk to post a new list of voters, the filing requirement contained in section 2528 does not apply and absentee ballots must be prepared and made available at least 14 days prior to the date of the referendum. For the purpose of registration of voters, the registrar of voters must be in session the secular day preceding the election. The voters shall indicate by a cross or check mark placed against the word "Yes" or "No" their opinion on the article. The results must be declared by the county commissioners and entered upon the county records.  
[PL 2005, c. 12, Pt. WW, §10 (AMD).]

**8. Treatment of surplus; reserves.** Any county tax revenues collected by a county in any fiscal year in excess of its county assessment limit, as determined by a final audited accounting, must be transferred to a county tax relief fund, which each county must establish, and used to reduce county assessments in subsequent fiscal years. Nothing in this subsection limits the ability of a county to maintain adequate reserves.

[PL 2005, c. 2, Pt. B, §1 (NEW); PL 2005, c. 2, Pt. B, §§2, 4 (AFF); PL 2005, c. 12, Pt. WW, §14 (AFF).]

**9. Enforcement.** If a county adopts a county assessment in violation of this section, the State Tax Assessor may require the county to adjust its county assessment downward in an amount equal to the illegal county assessment and impose such other penalties as the Legislature may provide.

[PL 2005, c. 2, Pt. B, §1 (NEW); PL 2005, c. 2, Pt. B, §§2, 4 (AFF); PL 2005, c. 12, Pt. WW, §14 (AFF).]

#### SECTION HISTORY

PL 2005, c. 2, §B1 (NEW). PL 2005, c. 2, §§B2,4 (AFF). PL 2005, c. 12, §WW10 (AMD). PL 2005, c. 12, §WW14 (AFF). PL 2005, c. 348, §1 (AMD). PL 2005, c. 621, §§5-8 (AMD). PL 2005, c. 683, §I1 (AMD). PL 2007, c. 653, Pt. A, §10 (AMD). PL 2015, c. 267, Pt. L, §§11, 12 (AMD). PL 2015, c. 335, §12 (AMD).

#### **§707. Illegal assessments**

All assessments under this Part made by the county commissioners which include sums assessed for an illegal object are not void, nor shall any error, mistake, omission or inclusion of illegal sums in the assessment by the county commissioners void any part of the assessment that is assessed for legal purposes. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

Any person paying a tax assessed for an illegal object may bring a civil action against the county in the Superior Court for the same county and may recover as much of the sum paid as was assessed for an illegal object, with 25% interest and costs and any damages which that person has sustained because of the mistakes, errors or omissions of the commissioners. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

#### **§708. Alternative fiscal year**

The county commissioners of a county may adopt a July 1st to June 30th fiscal year. A county may raise one or 2 taxes during a single valuation, if the taxes raised are based on appropriations made for one or more county fiscal years none of which exceeds 18 months. A county fiscal year may extend beyond the end of the current tax year. The county commissioners, when changing the county's fiscal year, may for transition purposes, adopt one or more fiscal years not longer than 18 months each. [PL 2009, c. 391, §2 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2009, c. 391, §2 (AMD).

#### **§709. County correctional services budgets presented to State Board of Corrections**

**(REPEALED)**

#### SECTION HISTORY

PL 2007, c. 653, Pt. A, §11 (NEW). PL 2011, c. 374, §4 (AMD). PL 2015, c. 335, §13 (RP).

#### **§710. County correctional services budget procedure**

**(REPEALED)**



**SECTION HISTORY**

PL 2007, c. 653, Pt. A, §12 (NEW). PL 2011, c. 374, §5 (AMD). PL 2013, c. 598, §§4-6 (AMD). PL 2015, c. 335, §14 (RP).

**ARTICLE 2****ANDROSCOGGIN COUNTY BUDGET COMMITTEE****§721. Purpose**

The purpose of this article is to establish in Androscoggin County a method of appropriating money for county expenditures, including the salaries for county officers, according to a budget that must first be adopted by a budget committee and must then be submitted to the county commissioners. This article amends the statutory method in sections 2, 701 and 702 by creating a committee elected by Androscoggin County municipal officers with authority to adopt or amend the budget subject to review and revision by the county commissioners and, if revised, subject to subsequent acceptance or rejection by the budget committee as provided in this article. This article applies only to Androscoggin County. [PL 1999, c. 253, §1 (AMD).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1999, c. 253, §1 (AMD).

**§722. Definitions**

As used in this article, unless the context otherwise indicates, the following terms have the following meanings. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**1. County commissioners.** "County commissioners" means the county commissioners of Androscoggin County.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**2. Municipal officials.** "Municipal officials" means the mayor, aldermen, councillors or manager of a city and the members of the select board, councillors or manager of a town located in Androscoggin County.

[PL 2021, c. 275, §15 (AMD).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2021, c. 275, §15 (AMD).

**§723. Androscoggin County budget committee**

In Androscoggin County there is established a budget committee to carry out the purposes of this article. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**1. Membership.** The budget committee consists of 11 members, 3 members from each commissioner district selected as provided in this section and 2 members of the Androscoggin County legislative delegation elected by the legislative delegation. The members from the Androscoggin County legislative delegation may vote on committee matters. The county commissioners serve on the committee in an advisory capacity only and may not vote on any committee matters.

In 1989, and every 3rd year thereafter, at least 90 days before the end of the fiscal year, the 11 members are elected by the following procedure.

A. The county commissioners shall notify all municipal officers in the county to caucus by county commissioner districts at a specified date, time and place for the purpose of nominating at least 3 residents of the district of voting age as candidates for the county budget committee. At least 2 of the persons nominated must not be municipal officials. A county commissioner shall serve as nonvoting moderator for that district caucus. Nominations shall be received from the floor and require a majority vote of those present to be approved. The names of those duly nominated shall be recorded and forwarded to the county commissioners to be placed on a written ballot. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

B. The county commissioners shall have written ballots printed with the names of those candidates selected in each county commissioner district under paragraph A. Each commissioner district shall require a separate ballot and each ballot shall specify each candidate's full name and municipality. The county commissioners shall distribute the appropriate ballots to each municipality within a commissioner district. The municipal officers shall vote, as a board, for 3 budget committee members from the candidates on the ballot. The municipal officers must vote for at least 2 candidates who are not municipal officials. After voting, the municipal officers shall return the ballot to the county commissioners by a certain date. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

C. The ballots shall be counted at a regular meeting of the county commissioners. Each municipality's vote shall be weighted according to the formula set out in paragraph D to ensure that each municipality's vote reflects its proportion of the commissioner district's total population. The 2 candidates with the highest vote totals and who are not municipal officials and the candidate with the otherwise highest vote total are elected to membership on the county budget committee for each district. The county commissioners shall:

- (1) Notify each municipality, in writing, of the election results; and
- (2) Certify the results to the Secretary of State. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

D. The votes of each municipality shall be multiplied by the figure next to the municipality's name as follows:

(1) For Commissioner District Number One:

- (a) Durham, 975;
- (b) Greene, 1176;
- (c) Leeds, 577;
- (d) Lisbon, 2619;
- (e) Livermore, 607;
- (f) Livermore Falls, 931;
- (g) Sabattus, 1294;
- (h) Turner, 1435; and
- (i) Wales, 381;

(2) For Commissioner District Number 2:

- (a) Auburn, 6935;
  - (b) Mechanic Falls, 937;
  - (c) Minot, 671; and
  - (d) Poland, 1454; and
- (3) For Commissioner District Number 3:
- (a) Lewiston, 1.

These adjustment figures must be revised after each decennial census. [PL 2009, c. 650, §1 (RPR).]

E. The Androscoggin County legislative delegation shall caucus and choose its 2 budget committee members for a term to be set by the delegation. [PL 1999, c. 253, §3 (NEW).]  
[PL 2009, c. 650, §1 (AMD).]

**2. Duties.** The county budget committee shall review the budget and estimates, including the salaries for county officers, prepared by the county commissioners, and shall approve a final county budget as provided in this article.  
[PL 1999, c. 253, §4 (AMD).]

**3. Term of office.** The term of office for budget committee members is 3 years.  
[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**4. Vacancies.** A vacancy occurring on the budget committee must be filled by the committee for the balance of the unexpired term. The person appointed to fill the vacant office must be from the same municipality or county as the person vacating the office.

A legislative vacancy occurring on the budget committee must be filled by the Androscoggin County legislative delegation for the balance of the unexpired term.  
[PL 1999, c. 253, §4 (AMD).]

**5. Expenses.** Members shall serve without compensation, but shall be reimbursed from the county treasury for expenses lawfully incurred by them in the performance of their duties.  
[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1999, c. 253, §§2-4 (AMD). PL 2009, c. 650, §1 (AMD).

#### §724. Budget committee organization

The budget committee shall conduct its meetings in public at the county courthouse. The county commissioners shall direct the county clerk to call an organizational meeting of the budget committee at least 60 days before the end of the county's fiscal year. The county commissioners shall provide the committee with necessary clerical assistance, office expenses and suitable meeting space, as well as access to county files and information. The budget committee shall select its own chairman, vice-chairman and secretary. The budget committee shall adopt its own rules or procedures and bylaws.  
[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

**§725. Budget procedure**

**1. Proposed budget.** The county commissioners shall submit itemized budget estimates, as described in sections 701 and 702, and a capital improvement program to the budget committee in a timely fashion at least 60 days before the end of the county's fiscal year.

[PL 1993, c. 573, §1 (AMD).]

**2. Public hearing on commissioners' budget.** The budget committee shall review the proposed itemized budgets prepared by the county commissioners, together with any supplementary material prepared by the head of each county department or provided by any independent board or institution or another governmental agency. The budget committee shall hold a public hearing, with notice as provided in subsection 4, on the proposed itemized budgets prepared by the county commissioners.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**3. Budget committee process.** After the public hearing required under subsection 2 is completed, the budget committee may increase, decrease, alter or revise the proposed budgets provided that:

A. The budget committee shall enter into its minutes an explanation for any change in the estimated expenditures and revenues as initially presented by the county commissioners; and [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

B. The total estimated revenues, together with the amount of county tax to be levied, must equal the total estimated expenditures. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**4. Public hearing on revised budget.** The budget committee shall hold at least one additional public hearing in the county on the proposed budget, as revised by the budget committee, before the end of the county's fiscal year and before the final adoption of the budget. Notice of the hearing must be given at least 10 days before the hearing in all newspapers of general circulation within the county. Written notice and a copy of the proposed budget shall be sent or delivered to the clerk of each municipality in the county in accordance with section 701, subsection 3. The municipal clerk shall notify the municipal officials of the proposed budget.

[PL 2023, c. 87, §2 (AMD).]

**5. Adoption of budget.** After the public hearing or hearings held under subsection 4 are completed, the budget committee shall adopt a final budget and transmit that budget to the county commissioners. The county commissioners may not revise the budget adopted by the budget committee, except by unanimous vote of the commissioners elected. If the adopted budget is changed by the county commissioners, the budget committee may reject that change by a 2/3 vote of its membership. Those actions are final and are not subject to further action by either county commissioners or the budget committee. The budget and the capital improvement program submitted under subsection 1 must be finally adopted by a majority vote of the budget committee at a duly called meeting held before the end of the county's fiscal year.

[PL 1999, c. 253, §5 (AMD).]

**6. Final budget approval.**

[PL 1999, c. 253, §6 (RP).]

**7. Assessment of taxes.** The budget as approved under this article is the final authorization for the assessment of county taxes. The budget must be sent to the county commissioners and the county tax authorized apportioned and collected in accordance with section 706.

[PL 1999, c. 253, §7 (AMD).]

**8. Interim budget.** Until a budget is finally adopted, the county shall operate on an interim budget which may not exceed the previous year's budget.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**9. Surplus funds.**

[PL 2005, c. 84, §1 (RP).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1993, c. 573, §§1,2 (AMD). PL 1999, c. 253, §§5-8 (AMD). PL 2005, c. 84, §1 (AMD). PL 2023, c. 87, §2 (AMD).

**§726. Budget amendments**

The approved budget governs the expenditures of the county during the fiscal year. No expenses may be incurred in excess of those shown in the approved budget, but the county commissioners may transfer funds as provided in section 922, and the budget may be from time to time revised by the preparation and submission of a proposed amended budget by the county commissioners to the budget committee. The budget committee shall within 15 calendar days approve, disapprove or amend this revised budget. A report of approval of a revised budget must be transmitted to the State Auditor within 15 days of the approval. [PL 1999, c. 253, §9 (AMD).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1999, c. 253, §9 (AMD).

**§727. Filing of county budget**

A copy of the final budget and any subsequent amendments shall be filed, on forms approved by the Office of the State Auditor, with the State Auditor, who shall retain them for 3 years. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD); PL 2013, c. 16, §10 (REV).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2013, c. 16, §10 (REV).

**ARTICLE 3**

**AROOSTOOK COUNTY BUDGET COMMITTEE**

**(REPEALED)**

**§731. Purpose**

**(REPEALED)**

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C5,C10 (RP). PL 1989, c. 104, §§C8,10 (AMD).

**§732. Definitions**

**(REPEALED)**

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C5,C10 (RP). PL 1989, c. 104, §§C8,10 (AMD).

**§733. Aroostook County budget committee****(REPEALED)**

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C5,C10 (RP). PL 1989, c. 104, §§C8,10 (AMD).

**§734. Budget committee organization****(REPEALED)**

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C5,C10 (RP). PL 1989, c. 104, §§C8,10 (AMD).

**§735. Budget procedures****(REPEALED)**

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C5,C10 (RP). PL 1989, c. 104, §§C8,10 (AMD).

**§736. Budget amendments****(REPEALED)**

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C5,C10 (RP). PL 1989, c. 104, §§C8,10 (AMD).

**§737. Filing of county budget****(REPEALED)**

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C5,C10 (RP). PL 1989, c. 104, §§C8,10 (AMD).

**§738. Repeal****(REPEALED)**

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C5,C10 (RP). PL 1989, c. 104, §§C8,10 (AMD).

**ARTICLE 3-A****AROOSTOOK COUNTY FINANCE COMMITTEE****§739. Aroostook County finance committee**

In Aroostook County, there is established a finance committee to carry out the purposes of this article. As used in this article, "county commissioners" means the county commissioners of Aroostook County. [PL 1989, c. 475, §§1, 2 (NEW).]

**1. Membership.** The finance committee shall consist of 9 members, 3 members from each commissioner district elected as provided in this subsection. The county commissioners shall designate 3 district subdivisions within each district from each of which one member of the finance committee shall be elected.

A. Finance committee members shall be elected on the Tuesday following the first Monday of November in each even-numbered year. Nominations for the office of finance committee member are to be nonpartisan and are to be made by petition in accordance with Title 21-A, chapter 5, subchapter II, except that candidates need not verify by oath or affirmation that they are not enrolled in a party and the number of signatures of voters on a nomination petition for a candidate in each district subdivision must be at least 25 and not more than 40. The election must be conducted and the results determined as provided for the election of county commissioners in section 61. [PL 1989, c. 475, §§1, 2 (NEW); PL 1989, c. 686 (AMD).]

B. Before the first election of finance committee members, the county commissioners shall designate 5 district subdivisions for which members of the finance committee shall serve initial terms of 4 years, and 4 district subdivisions for which members of the finance committee shall serve initial terms of 2 years. All subsequent terms are for 4 years. The county commissioners shall reapportion these subdivisions after each Federal Decennial Census. [PL 1989, c. 475, §§1, 2 (NEW).]

C. The finance committee shall annually elect a chair from among its members. [PL 1989, c. 475, §§1, 2 (NEW).]

D. A vacancy occurring on the finance committee shall be filled by the committee, subject to confirmation by a majority of the county commissioners, for the balance of the unexpired term. The person appointed to fill the vacant office must be from the same municipality or unorganized territory as the person vacating the office. [PL 1989, c. 475, §§1, 2 (NEW).]

E. Members shall serve without compensation. [PL 1989, c. 475, §§1, 2 (NEW).]

F. The county finance committee shall review and approve the budget and estimates, including the budget for municipal services in the unorganized territory prepared by the county commissioners. [PL 1989, c. 475, §§1, 2 (NEW).]

[PL 1989, c. 475, §§1, 2 (NEW); PL 1989, c. 686 (AMD).]

## SECTION HISTORY

PL 1989, c. 475, §§1,2 (NEW). PL 1989, c. 686 (AMD).

### §739-A. Finance committee organization

The finance committee shall conduct its meetings in public at county buildings. The county commissioners shall direct the county clerk to call an organizational meeting of the finance committee no later than 60 days before the end of the county's fiscal year. The county commissioners shall provide the committee with necessary clerical assistance, office expenses and suitable meeting space, as well as access to county files and information. The finance committee shall select its own chair, vice-chair and secretary. The finance committee shall adopt its own rules or procedures and bylaws. [PL 1989, c. 475, §§1, 2 (NEW).]

## SECTION HISTORY

PL 1989, c. 475, §§1,2 (NEW).

### §739-B. Budget procedures

**1. Proposed budget.** The county commissioners shall submit itemized finance estimates, as described in sections 701, 702 and 7503, in the form of a budget, to the finance committee in a timely fashion, no later than 60 days before the end of the county's fiscal year.  
[PL 1989, c. 475, §§1, 2 (NEW).]

**2. Budget review process.** The finance committee shall review the itemized estimated budget prepared by the county commissioners, together with any supplementary material prepared by the head of each county department or provided by any independent board or institution or another governmental agency. The finance committee shall prepare a proposed budget and may increase, decrease or alter the estimated budget provided that:

A. The finance committee enters into its minutes an explanation for any suggested change in the estimated expenditures and revenues as initially presented by the county commissioners; and [PL 1989, c. 475, §§1, 2 (NEW).]

B. In the proposed budget, the total estimated revenues, together with the amount of county tax to be levied, equals the total estimated expenditures. [PL 1989, c. 475, §§1, 2 (NEW).]  
[PL 1989, c. 475, §§1, 2 (NEW).]

**3. Public hearing.** The finance committee shall hold a public hearing in the county on its proposed budget before the end of the county's fiscal year and before the final adoption of the budget. Notice of the hearing shall be given at least 10 days before the hearing in all newspapers of general circulation within the county. Written notice and a copy of the proposed budget shall be sent or delivered to the clerk of each municipality in the county in accordance with section 701, subsection 3. The municipal clerk shall notify the municipal officials of the proposed budget.  
[PL 2023, c. 87, §3 (AMD).]

**4. Finality of budget.** After the public hearing is completed, the finance committee shall adopt a final budget and transmit that budget to the county commissioners. The county commissioners shall not further increase, decrease, alter or revise the budget as adopted by the finance committee, except by unanimous vote of the county commissioners. If the adopted budget is changed by the county commissioners, the finance committee may reject that change by a 2/3 vote of its membership. Those actions shall be final and not subject to further action by either the county commissioners or finance committee.  
[PL 1989, c. 475, §§1, 2 (NEW).]

**5. Assessment of taxes.** The budget as so adopted and changed under subsection 4 is the final authorization for the assessment of county taxes. The approved final budget shall be sent to the county commissioners and the county tax authorized shall be apportioned and collected in accordance with section 706. The approved final budget for the unorganized territories shall be sent to the State as provided by section 7503.  
[PL 1989, c. 475, §§1, 2 (NEW).]

**6. Interim budget.** Until a budget is finally approved, the county shall operate on an interim budget which shall not exceed the previous year's budget.  
[PL 1989, c. 475, §§1, 2 (NEW).]

**7. Transfer of funds.** The county commissioners may transfer funds as provided in section 922.  
[PL 1989, c. 475, §§1, 2 (NEW).]

## SECTION HISTORY

PL 1989, c. 475, §§1,2 (NEW). PL 2023, c. 87, §3 (AMD).

## §739-C. Budget amendments

The approved final budget shall govern the expenditures of the county during the fiscal year. No expenses may be incurred in excess of those shown in the approved final budget, but the budget may



be from time to time revised by the preparation and submission of a proposed amended budget by the county commissioners to the finance committee for approval. Only after the finance committee has approved an amended approved final budget, shall the amendment become effective. A report of approval of an amended budget shall be transmitted to the State Auditor within 15 days of an approval of an amended budget by the finance committee. [PL 1989, c. 475, §§1, 2 (NEW).]

#### SECTION HISTORY

PL 1989, c. 475, §§1,2 (NEW).

#### **§739-D. Filing of county budget**

A copy of the approved final budget and subsequent amendments shall be filed, on forms approved by the Office of the State Auditor, with the State Auditor, who shall retain them for 3 years. [PL 1989, c. 475, §§1, 2 (NEW); PL 2013, c. 16, §10 (REV).]

#### SECTION HISTORY

PL 1989, c. 475, §§1,2 (NEW). PL 2013, c. 16, §10 (REV).

### ARTICLE 4

#### CUMBERLAND COUNTY BUDGET

#### **§741. Budget; appropriations; approval**

**(REPEALED)**

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1995, c. 380, §3 (RP). PL 1995, c. 380, §10 (AFF).

#### **§741-A. Cumberland County Budget Advisory Committee**

Notwithstanding sections 701 and 702, the county commissioners working in conjunction with the Cumberland County Budget Advisory Committee, established in this section, and the county manager, established in section 82, subsection 5, are responsible for establishing the county budget as provided in this article, except for the Cross Insurance Arena budget as provided in section 747. The county commissioners shall appropriate money for county expenditures according to the budget established in accordance with this article. [PL 2017, c. 195, §1 (AMD).]

**1. Membership; caucus; election.** The Cumberland County Budget Advisory Committee consists of the Cumberland County commissioners and 9 municipal officers. The county commissioner members serve on the budget committee in an advisory capacity only and may not vote on any committee matter. The municipal officer members are elected in accordance with this section.

A. There must be 3 members from each commissioner's district. No more than 2 members may reside in the same municipality. [PL 1997, c. 584, §1 (AMD).]

B. No later than 135 days before the end of the county's fiscal year the county commissioners shall notify all municipal officers to caucus by county commissioner district at a specified date, time and place for the purpose of electing members to the budget committee. Public notice of the meeting must be issued at least 10 days before the meeting is held. [PL 2007, c. 663, §4 (AMD).]

C. The commissioner for each district shall serve as the nonvoting moderator for that district caucus. At the caucus, the municipal officers shall nominate by motion from the floor proposed members to fill any vacancies on the budget committee. For each vacancy the nominee receiving

the most votes from among the officers present and voting is elected as a budget committee member. [PL 1995, c. 380, §4 (NEW); PL 1995, c. 380, §10 (AFF).]

D. Committee membership terminates when a budget advisory committee member ceases to be a municipal officer or to reside in the commissioner district from which elected. Vacancies occurring on the budget advisory committee must be filled by the committee, subject to confirmation by a majority of the county commissioners. If a vacancy occurs with less than one year remaining in the term of office, the person selected by the committee serves for the balance of the unexpired term. If a vacancy of one year or more occurs, the person selected by the committee serves until the next municipal officers' caucus. At that time a replacement is selected to serve for the balance of the unexpired term. The person appointed to fill the vacant office must be a municipal officer in the same commissioner district as the person vacating the office. [PL 1995, c. 380, §4 (NEW); PL 1995, c. 380, §10 (AFF).]

[PL 2007, c. 663, §4 (AMD).]

**2. Chair; terms; compensation; procedures.** Administration of the budget advisory committee is as follows.

A. The budget advisory committee shall select its own chair, vice-chair and secretary each year. [PL 1995, c. 380, §4 (NEW); PL 1995, c. 380, §10 (AFF).]

B. Members serve for 3-year terms and may not serve more than 2 consecutive terms. [PL 1995, c. 380, §4 (NEW); PL 1995, c. 380, §10 (AFF).]

C. Members may be compensated. The amount and conditions must be unanimously approved by the budget advisory committee and the county commissioners. [PL 1995, c. 380, §4 (NEW); PL 1995, c. 380, §10 (AFF).]

D. The committee shall adopt rules of procedure and bylaws each year. In a procedural situation not addressed by these rules and bylaws, Robert's Rules of Order prevail. [PL 1995, c. 380, §4 (NEW); PL 1995, c. 380, §10 (AFF).]

E. The county commissioners shall provide the budget advisory committee with necessary clerical assistance, office expenses and suitable meeting space as well as access to appropriate county files and information. [PL 1995, c. 380, §4 (NEW); PL 1995, c. 380, §10 (AFF).]

[PL 1995, c. 380, §4 (NEW); PL 1995, c. 380, §10 (AFF).]

**3. Meetings.** The budget advisory committee shall conduct its meetings in public in accordance with this subsection and shall record its minutes and votes.

A. The county commissioners shall call an organizational meeting of the budget advisory committee each year within 2 weeks after caucus elections. [PL 1995, c. 380, §4 (NEW); PL 1995, c. 380, §10 (AFF).]

B. The county commissioners or the chair of the budget advisory committee may call a meeting for the purpose of discussing county financial matters and approving a county budget. [PL 1995, c. 380, §4 (NEW); PL 1995, c. 380, §10 (AFF).]

[PL 1995, c. 380, §4 (NEW); PL 1995, c. 380, §10 (AFF).]

## SECTION HISTORY

PL 1995, c. 380, §4 (NEW). PL 1995, c. 380, §10 (AFF). PL 1997, c. 584, §1 (AMD). PL 2007, c. 663, §4 (AMD). PL 2017, c. 195, §1 (AMD).

## §742. Interim budget

**(REPEALED)**

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1995, c. 380, §5 (RP). PL 1995, c. 380, §10 (AFF).

#### **§742-A. Budget procedures**

**1. Budgetary planning meetings.** During the 4th month before the end of the county's fiscal year, county commissioners shall meet with the county manager and county department heads to establish county budgetary needs for the ensuing year. County budget advisory committee members shall attend these meetings, which must be held in the county courthouse and must be open to the public.  
[PL 2007, c. 663, §5 (AMD).]

**2. Draft budget.** Ninety days prior to the beginning of the fiscal year, the county commissioners shall submit a draft budget to the budget advisory committee.  
[PL 2007, c. 663, §5 (AMD).]

**3. Proposed budget.** The budget advisory committee shall review the draft budget with the county commissioners at meetings during the 3rd month prior to the beginning of the fiscal year and shall prepare a proposed budget. The budget advisory committee may increase, decrease or alter the county commissioners' draft budget as long as:

A. The budget advisory committee enters into its minutes an explanation for any suggested change in the estimated expenditures and revenues initially presented by the county commissioners; and  
[PL 1995, c. 380, §6 (NEW); PL 1995, c. 380, §10 (AFF).]

B. In the proposed budget, the total estimated revenue, together with the amount of county tax to be levied, at least equals the total estimated expenditures. [PL 1995, c. 380, §6 (NEW); PL 1995, c. 380, §10 (AFF).]  
[PL 2007, c. 663, §5 (AMD).]

**4. Public hearings.** Public hearings on the proposed budget must be held by the budget advisory committee and county commissioners in each commissioner's district at least one month prior to the beginning of the fiscal year. Notice of these hearings must be given at least 10 days before the hearing in newspapers of general circulation within the county. Written notice and a copy of the proposed budget must be sent or delivered to the clerk of each municipality in the county in accordance with section 701, subsection 3. The municipal clerk shall notify the municipal officials of the receipt of the proposed budget and the date of the hearings.  
[PL 2023, c. 87, §4 (AMD).]

**5. Adoption of final budget.** After the public hearings are completed, the budget advisory committee may further increase, decrease or alter the proposed budget based on information obtained during the public hearing process. The proposed budget must be approved by a majority vote of the budget advisory committee at a duly called meeting not later than 15 days prior to the beginning of the fiscal year. The budget advisory committee shall send the approved budget to the county commissioners. The county commissioners may adopt the budget as submitted or after increasing, decreasing or altering the budget by a majority vote by December 31st.  
[PL 2007, c. 663, §5 (AMD).]

**6. Effect of adoption.** Once the budget is finalized as provided in subsection 5, it is final and not subject to further action by the county commissioners or the budget advisory committee.  
[PL 1995, c. 380, §6 (NEW); PL 1995, c. 380, §10 (AFF).]

**7. Interim budget.** Until a budget is finally approved, the county must be operated on an interim budget, which may not exceed the previous year's budget.  
[PL 1995, c. 380, §6 (NEW); PL 1995, c. 380, §10 (AFF).]

#### **SECTION HISTORY**

PL 1995, c. 380, §6 (NEW). PL 1995, c. 380, §10 (AFF). PL 2007, c. 663, §5 (AMD). PL 2023, c. 87, §4 (AMD).

**§743. Advisory committee**

**(REPEALED)**

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1995, c. 380, §7 (RP). PL 1995, c. 380, §10 (AFF).

**§743-A. Filing of county budget**

A copy of the adopted budget must be filed with the State Auditor on forms approved by the Office of the State Auditor and must be retained by the State Auditor for 3 years. [PL 1995, c. 380, §8 (NEW); PL 1995, c. 380, §10 (AFF); PL 2013, c. 16, §10 (REV).]

**SECTION HISTORY**

PL 1995, c. 380, §8 (NEW). PL 1995, c. 380, §10 (AFF). PL 2013, c. 16, §10 (REV).

**§744. Public hearing**

**(REPEALED)**

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1995, c. 380, §9 (RP). PL 1995, c. 380, §10 (AFF).

**§745. Budget estimate; submission to advisory committee**

**(REPEALED)**

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1995, c. 380, §9 (RP). PL 1995, c. 380, §10 (AFF).

**§746. Final budget estimates; filing**

**(REPEALED)**

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1995, c. 380, §9 (RP). PL 1995, c. 380, §10 (AFF).

**§747. Board of Trustees of Cross Insurance Arena; budget**

**1. Definitions.** As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Board of trustees" or "board" means the Board of Trustees of the Cross Insurance Arena established in subsection 2. [PL 2017, c. 195, §2 (NEW).]

B. "County commissioners" means the commissioners of Cumberland County. [PL 2017, c. 195, §2 (NEW).]

C. "Cross Insurance Arena" or "arena" means the multipurpose arena located in the City of Portland and created pursuant to former Private and Special Law 1971, chapter 86. [PL 2017, c. 195, §2 (NEW).]

[PL 2017, c. 195, §2 (NEW).]

**2. Board of trustees established.** The Board of Trustees of the Cross Insurance Arena is established to develop, review and make recommendations to the county commissioners on financial, contractual and policy issues regarding the Cross Insurance Arena. The board of trustees consists of 7 members appointed by the county commissioners as follows:

- A. [PL 2025, c. 68, §1 (RP).]
- B. One member from each of the county commissioner districts in Cumberland County:
  - (1) County Commissioner District 1;
  - (2) County Commissioner District 2;
  - (3) County Commissioner District 3;
  - (4) County Commissioner District 4; and
  - (5) County Commissioner District 5; and [PL 2025, c. 68, §1 (AMD).]
- C. Two members at large. [PL 2017, c. 195, §2 (NEW).]

Trustees are appointed for a term of 3 years and may not serve more than 2 consecutive terms. [PL 2025, c. 68, §1 (AMD).]

**3. Duties of the board of trustees.** The board of trustees shall propose and recommend policies and procedures for the arena. The board shall develop, present and review the budget of the arena. The board shall prepare and present an annual budget for the arena to the county commissioners for approval and adoption by the commissioners, in accordance with subsection 4. If the county commissioners increase or decrease the overall budget for the arena from the level presented by the board, the board shall adjust individual budget items as necessary within the limits of the adopted budget. The board shall meet monthly or as needed to complete its work. [PL 2017, c. 195, §2 (NEW).]

**4. Budget adoption.** The county commissioners shall adopt the budget of the Cross Insurance Arena, an enterprise fund under the oversight of the county commissioners, and shall act as funding authority for the operations of the arena. The county commissioners may increase or decrease the overall budget of the arena that is presented by the board pursuant to subsection 3, but the commissioners may not otherwise alter or amend the arena budget presented by the board. The county commissioners shall meet with the board as needed, but no less than annually, to address the needs of the arena. [PL 2017, c. 195, §2 (NEW).]

## SECTION HISTORY

PL 2017, c. 195, §2 (NEW). PL 2025, c. 68, §1 (AMD).

## ARTICLE 4-A

### KNOX COUNTY BUDGET COMMITTEE

#### §751. Knox County budget committee

In Knox County, there is established a budget committee to carry out the purposes of this article. As used in this article, "county commissioners" means the county commissioners of Knox County. [PL 1991, c. 257 (NEW).]

**1. Membership.** The budget committee consists of 9 members who are elected from districts defined in section 757 and as provided in this subsection. Each committee member serves a 4-year term.

A. Budget committee members must be elected on the Tuesday following the first Monday of November in each even-numbered year beginning in 1994. Each term begins on the first day of the fiscal year following the election. [PL 2007, c. 663, §6 (AMD).]

B. Nominations for the office of budget committee member must be nonpartisan and be made by petition in accordance with Title 21-A, chapter 5, subchapter II, except that candidates need not verify by oath or affirmation that they are not enrolled in a party and the number of signatures of voters must be at least 25 and not more than 40 on a nomination petition for a candidate in each district subdivision. The election must be conducted and the results determined as provided for in the election of county commissioners in section 61. Costs for reproduction and distribution of ballots must be paid by Knox County. [PL 1991, c. 257 (NEW).]

C. The budget committee shall elect annually a chair from among its members. [PL 1991, c. 257 (NEW).]

D. A vacancy occurring on the budget committee must be filled by the committee, subject to confirmation by a majority of the county commissioners, for the balance of the unexpired term. The person appointed to fill the vacant office must be from the same district or unorganized territory as the person vacating the office. [PL 2005, c. 105, §1 (AMD).]

E. Members serve without compensation. [PL 1993, c. 345, §1 (AMD).]

F. The county budget committee shall review the itemized estimated budget prepared by the county commissioners, prepare a proposed budget and after a public hearing approve a final budget. [PL 1991, c. 257 (NEW).]

[PL 2007, c. 663, §6 (AMD).]

#### SECTION HISTORY

PL 1991, c. 257 (NEW). PL 1991, c. 548, §C4 (AMD). PL 1993, c. 345, §1 (AMD). PL 2005, c. 105, §1 (AMD). PL 2007, c. 663, §6 (AMD).

#### **§752. Budget committee organization**

The budget committee shall conduct its meetings in public at county buildings. The county commissioners shall direct the county clerk to call an organizational meeting of the budget committee no later than 60 days before the end of the county's fiscal year. The county commissioners shall provide the committee with necessary clerical assistance, office expenses and suitable meeting space, as well as access to county files and information. The budget committee shall select from among its members a chair, vice-chair and secretary. The budget committee shall adopt its own rules or procedures and bylaws. [PL 1991, c. 257 (NEW).]

#### SECTION HISTORY

PL 1991, c. 257 (NEW).

#### **§753. Budget procedures**

**1. Proposed budget.** The county commissioners shall submit an itemized estimated budget, as described in sections 701, 702 and 7503, in the form of a budget, to the budget committee in a timely fashion no later than 60 days before the end of the county's fiscal year. The county commissioners must identify in the itemized estimated budget all revenue sources, including balances in reserve accounts and other such funds, used in arriving at their budget estimates. [PL 1993, c. 345, §2 (AMD).]

**2. Budget review process.** The budget committee shall review the itemized estimated budget prepared by the county commissioners, together with any supplementary material prepared by each county department or provided by any independent board or institution or another governmental agency. The budget committee may use the surplus balance in any reserve account retained by the

county after the purposes for which the account was created are accomplished or abandoned to reduce the county tax levy in the same manner as county commissioners are authorized to do under section 921. The budget committee shall prepare a proposed budget and may increase, decrease or alter the itemized estimated budget if:

A. The budget committee records in its minutes an explanation for any suggested change in the itemized estimated budget initially presented by the county commissioners; and [PL 1993, c. 345, §3 (AMD).]

B. The total estimated revenues, together with the amount of county tax to be levied, equals the total estimated expenditures in the proposed budget. [PL 1991, c. 257 (NEW).]

[PL 1993, c. 345, §3 (AMD).]

**3. Public hearing.** The budget committee shall hold a public hearing in the county on its proposed budget before the end of the county's fiscal year and before the final adoption of the budget. Notice of the hearing must be given at least 10 days before the hearing in all newspapers of general circulation within the county. Written notice and a copy of the proposed budget must be sent or delivered to the clerk of each municipality in the county in accordance with section 701, subsection 3. The municipal clerk shall notify the municipal officials of the receipt of the proposed budget.

[PL 2023, c. 87, §5 (AMD).]

**4. Finality of budget.** After the public hearing is completed, the budget committee shall adopt a final budget and transmit that budget to the county commissioners. The county commissioners may not further increase, decrease, alter or revise the budget as adopted by the budget committee, except by unanimous vote of the county commissioners. If the adopted budget is changed by the county commissioners, the budget committee may reject that change by a 2/3 vote of its membership. Those actions are final and are not subject to further action by either the county commissioners or the budget committee.

[PL 1991, c. 257 (NEW).]

**5. Assessment of taxes.** The budget as adopted and changed under subsection 4 is the final authorization for the assessment of county taxes. The approved final budget must be sent to the county commissioners and the county tax authorized is apportioned and collected in accordance with section 706.

[PL 1991, c. 257 (NEW).]

**6. Interim budget.** Until a budget is finally approved, the county shall operate on an interim budget that may not exceed the previous year's budget.

[PL 1991, c. 257 (NEW).]

**7. Transfer of funds.** The county commissioners may transfer funds as provided in section 922.

[PL 1991, c. 257 (NEW).]

## SECTION HISTORY

PL 1991, c. 257 (NEW). PL 1993, c. 345, §§2,3 (AMD). PL 2023, c. 87, §5 (AMD).

### §754. Budget amendments

The approved final budget governs the expenditures of the county during the fiscal year. Expenses may not be incurred in excess of those shown in the approved final budget. The budget may be revised if the county commissioners prepare and submit a proposed budget amendment to the budget committee for approval. The amended budget becomes effective only after the budget committee has approved the amendment. A report of an approval of a budget amendment must be transmitted to the State Auditor within 15 days of that approval by the budget committee. [PL 1991, c. 257 (NEW).]

## SECTION HISTORY

PL 1991, c. 257 (NEW).

**§755. Filing of county budget**

A copy of the approved final budget and subsequent budget amendments must be filed on forms approved by the Office of the State Auditor with the State Auditor who shall retain them for 3 years. [PL 1991, c. 257 (NEW); PL 2013, c. 16, §10 (REV).]

**SECTION HISTORY**

PL 1991, c. 257 (NEW). PL 2013, c. 16, §10 (REV).

**§756. Initial budget committee selection; process**

**(REPEALED)**

**SECTION HISTORY**

PL 1991, c. 257 (NEW). PL 1991, c. 548, §C5 (AMD). PL 1993, c. 345, §4 (RP).

**§757. Budget committee membership districts**

**1. Redistricting process.** The county commissioners shall review the districts established in subsection 2 and, if changes are necessary, prepare a redistricting plan for county budget committee seats by June 1, 2031 and every 10 years thereafter. The county commissioners shall submit any redistricting plan to the Secretary of State within 5 days of adoption. If redistricting is required, the Secretary of State shall immediately transmit the redistricting plan to the Legislature for review and enactment.

[PL 2021, c. 573, §1 (AMD).]

**2. Budget committee districts.** Budget committee members must be elected from districts as provided in this subsection.

A. District 1 consists of Isle au Haut, Matinicus Isle Plantation, North Haven, St. George, Friendship and the unorganized territory of Criehaven and elects one member. The initial term for District 1 expires on December 31, 2016. [PL 2017, c. 248, §8 (AMD).]

B. District 2 consists of South Thomaston, Vinalhaven and Owls Head and elects one member. The initial term for District 2 expires on December 31, 2014. [PL 2013, c. 481, §2 (RPR).]

C. District 3 consists of Rockland and elects 2 members at large. The initial term for District 3 expires on December 31, 2016. [PL 2013, c. 481, §2 (RPR).]

D. District 4 consists of Camden and elects one member. The initial term for District 4 expires on December 31, 2014. [PL 2013, c. 481, §2 (RPR).]

E. District 5 consists of Rockport and Hope and elects one member. The initial term for District 5 expires on December 31, 2016. [PL 2013, c. 481, §2 (RPR).]

F. District 6 consists of Appleton, Union and Washington and elects one member. The initial term for District 6 expires on December 31, 2014. [PL 2013, c. 481, §2 (RPR).]

G. District 7 consists of Warren and elects one member. The initial term for District 7 expires on December 31, 2016. [PL 2013, c. 481, §2 (RPR).]

H. District 8 consists of Thomaston and Cushing and elects one member. The initial term for District 8 expires on December 31, 2014. [PL 2013, c. 481, §2 (RPR).]

[PL 2017, c. 248, §8 (AMD).]

**3. District 3.**

[PL 1993, c. 345, §5 (RP).]

**4. District 4.**

[PL 1993, c. 345, §5 (RP).]



**5. District 5.**

[PL 1993, c. 345, §5 (RP).]

**6. District 6.**

[PL 1993, c. 345, §5 (RP).]

**7. District 7.**

[PL 1993, c. 345, §5 (RP).]

**8. District 8.**

[PL 1993, c. 345, §5 (RP).]

**SECTION HISTORY**

PL 1991, c. 257 (NEW). PL 1991, c. 548, §C6 (AMD). PL 1993, c. 345, §5 (RPR). PL 1993, c. 565, §1 (RPR). PL 2013, c. 481, §§1, 2 (AMD). PL 2017, c. 248, §8 (AMD). PL 2021, c. 573, §1 (AMD).

**ARTICLE 4-B****HANCOCK COUNTY BUDGET ADVISORY COMMITTEE****§761. Budget; appropriations; approval**

Notwithstanding sections 2, 701 and 702, in Hancock County the county commissioners may appropriate money, according to a budget, which must be approved by a majority of the county commissioners. [PL 1991, c. 749, §1 (NEW).]

**SECTION HISTORY**

PL 1991, c. 749, §1 (NEW).

**§762. Interim budget**

If the budget is not approved before the start of a fiscal year, the county shall operate on an interim budget, which may not exceed 80% of the previous year's budget, until a budget is finally adopted. [PL 1991, c. 749, §1 (NEW).]

**SECTION HISTORY**

PL 1991, c. 749, §1 (NEW).

**§763. Advisory committee**

There is established the Hancock County Budget Advisory Committee as provided in this section. [PL 1991, c. 749, §1 (NEW).]

**1. Budget committee membership; election; term.** The budget advisory committee consists of 10 members, 3 members from each commissioner district selected as provided for in this section and a member of the Hancock County legislative delegation. Of the 3 members from each commissioner district, 2 must be municipal officers in the district and one must be either a municipal officer in the district or a member of the public who is a resident of the commissioner district.

A. No later than 100 days before the start of a fiscal year, the county commissioners shall notify all municipal officers in the county and the public to caucus by county commissioner districts at a specified date, time and place for the purpose of electing either one municipal officer or one representative of the public from each district as a member of the budget advisory committee. The county commissioner shall serve as nonvoting moderator for that district caucus. Nominations for

either the municipal officer member or the public member must be received from the floor. The nominee for the category of member being chosen receiving the most votes is approved as a budget advisory committee member. The names of those elected by the caucus must be recorded and forwarded to the county commissioners. [PL 2007, c. 663, §7 (AMD).]

B. Except for the member of the Hancock County legislative delegation, budget advisory committee members serve 3-year terms and no more than one member from each municipality may serve at a time. If a budget advisory committee member who is elected as a municipal officer member ceases to be a municipal officer during the term of membership, that committee member vacates membership and the next district caucus shall elect a qualified municipal officer to serve for the remainder of the unexpired term. [PL 2023, c. 148, §1 (AMD).]

C. The county commissioners shall give public notice of the commissioner district caucuses at which budget advisory committee members are to be elected in the manner provided for town meetings in chapter 121. [PL 1999, c. 440, §1 (NEW).]

[PL 2023, c. 148, §1 (AMD).]

**2. Legislative member.** Prior to October 1, 2023, the Hancock County legislative delegation shall annually select one member of the delegation who resides in Hancock County to serve on the budget advisory committee. By October 1, 2023, and by October 1st of every odd-numbered year thereafter, the Hancock County legislative delegation shall select, by majority vote, one member of the delegation who resides in Hancock County to serve on the budget advisory committee for a 2-year term. If the selected member resigns from the Legislature or from the budget advisory committee during the member's term of office, the Hancock County legislative delegation shall select, by majority vote, another member of the delegation who resides in Hancock County to serve the remainder of the term. The Hancock County legislative delegation may replace a member selected pursuant to this subsection to serve on the budget advisory committee by a 2/3 vote of the delegation. [PL 2023, c. 148, §2 (AMD).]

**3. Chair.** The budget advisory committee shall annually select one of its members to chair the committee. [PL 1991, c. 749, §1 (NEW).]

## SECTION HISTORY

PL 1991, c. 749, §1 (NEW). PL 1993, c. 227, §1 (AMD). PL 1999, c. 440, §1 (AMD). PL 2007, c. 663, §7 (AMD). PL 2023, c. 148, §§1, 2 (AMD).

### §764. Public hearing

The Hancock County commissioners shall hold a public hearing on the budget estimate at least 90 days before the end of the county's fiscal year and an informational meeting on the advisory committee's budget estimates at least 30 days before the end of the county's fiscal year. Written notice and a copy of the estimates must be sent or delivered to each member of the county legislative delegation in accordance with section 701, subsection 3 at least 10 days before the informational meeting on the annual budget. [PL 2023, c. 87, §6 (AMD).]

## SECTION HISTORY

PL 1991, c. 749, §1 (NEW). PL 1999, c. 83, §1 (AMD). PL 2007, c. 663, §8 (AMD). PL 2023, c. 87, §6 (AMD).

### §765. Budget estimate; submission to advisory committee

The Hancock County commissioners shall submit a budget estimate to the budget advisory committee no later than 90 days before the end of the county's fiscal year for the coming year. The budget advisory committee shall review the budget estimate and make recommendations to the commissioners at least 45 days before the end of the county's fiscal year. In order to deviate from any

recommendation made by a recorded 2/3 majority vote of the full membership of the budget advisory committee, the county commissioners must unanimously approve that change. The county commissioners shall act on the budget no later than 15 days before the end of the county's fiscal year. [PL 2007, c. 663, §9 (AMD).]

#### SECTION HISTORY

PL 1991, c. 749, §1 (NEW). PL 1993, c. 227, §2 (AMD). PL 1995, c. 147, §1 (AMD). PL 2007, c. 663, §9 (AMD).

#### **§766. Final budget estimates; filing**

A copy of the final budget estimates must be filed, on forms approved by the Office of the State Auditor, with the State Auditor, who shall retain them for 3 years. [PL 1991, c. 749, §1 (NEW); PL 2013, c. 16, §10 (REV).]

#### SECTION HISTORY

PL 1991, c. 749, §1 (NEW). PL 2013, c. 16, §10 (REV).

### ARTICLE 5

#### KENNEBEC COUNTY BUDGET ADVISORY COMMITTEE

#### **(REPEALED)**

#### **§771. Definitions**

#### **(REPEALED)**

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§A12,C10 (RP). PL 1989, c. 104, §§C8,10 (AMD).

#### **§772. Kennebec County Budget Advisory Committee**

#### **(REPEALED)**

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§A12,C10 (RP). PL 1989, c. 104, §§C8,10 (AMD).

#### **§773. Budget advisory committee organization**

#### **(REPEALED)**

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§A12,C10 (RP). PL 1989, c. 104, §§C8,10 (AMD).

#### **§774. Budget procedures**

#### **(REPEALED)**

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§A12,C10 (RP). PL 1989, c. 104, §§C8,10 (AMD).

#### **§775. Budget amendments**

**(REPEALED)**

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§A12,C10 (RP). PL 1989, c. 104, §§C8,10 (AMD).

**§776. Filing of county budget****(REPEALED)**

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§A12,C10 (RP). PL 1989, c. 104, §§C8,10 (AMD).

**§777. Repeal****(REPEALED)**

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§A12,C10 (RP). PL 1989, c. 104, §§C8,10 (AMD).

**ARTICLE 5-A****LINCOLN COUNTY BUDGET****§791. Budget; appropriations; approval**

Notwithstanding sections 2, 701 and 702, in Lincoln County the county commissioners may appropriate money, according to a budget, which must be approved by a majority of the county commissioners. [PL 1989, c. 718 (NEW).]

## SECTION HISTORY

PL 1989, c. 718 (NEW).

**§792. Interim budget**

If the budget is not approved before the start of a fiscal year, until a budget is finally adopted, the county shall operate on an interim budget which may not exceed 80% of the previous year's budget. [PL 1989, c. 718 (NEW).]

## SECTION HISTORY

PL 1989, c. 718 (NEW).

**§793. Advisory committee**

There is established a Lincoln County Budget Advisory Committee as provided in this section. [PL 1989, c. 718 (NEW).]

**1. Municipal officers; election; term.** The municipal officers from each county commissioner district shall choose the budget committee members by the following procedure.

A. No later than 100 days before the end of the county's fiscal year, the county commissioners shall notify all municipal officers in the county to caucus by county commissioner districts at a specified date, time and place for the purpose of electing at least one municipal officer from each district as a member of the county budget committee except, in 1990, at least 3 municipal officers must be selected from each district. The county commissioner shall serve as nonvoting moderator for that district caucus. Nominations must be received from the floor. The nominee receiving the

most votes is approved as a budget committee member except, in 1990, each caucus shall elect 3 members. The names of those elected by the caucus must be recorded and forwarded to the county commissioners. [PL 2007, c. 663, §10 (AMD).]

B. Budget committee members serve 3-year terms except, in 1990, one member from each district must be elected for a one-year term, one for a 2-year term and one for a 3-year term. If a budget committee member ceases to be a municipal officer during the term of membership, the committee member vacates membership and the next district caucus shall elect a qualified municipal officer to serve for the remainder of the unexpired term. [PL 1989, c. 718 (NEW).]

[PL 2007, c. 663, §10 (AMD).]

**2. Legislative member.** The Lincoln County legislative delegation shall annually select one member of the delegation who resides in Lincoln County to serve on the budget committee. [PL 1989, c. 718 (NEW).]

**3. Chair.** The budget committee shall annually select one of its members to chair the committee. [PL 1989, c. 718 (NEW).]

#### SECTION HISTORY

PL 1989, c. 718 (NEW). PL 2007, c. 663, §10 (AMD).

#### §794. Public hearing

The Lincoln County commissioners shall hold one or more public hearings on the budget estimate no later than 90 days before the end of the county's fiscal year and an informational meeting, in conjunction with the advisory committee, with the Lincoln County legislative delegation no later than 30 days before the end of the county's fiscal year. [PL 2007, c. 663, §11 (AMD).]

#### SECTION HISTORY

PL 1989, c. 718 (NEW). PL 2007, c. 663, §11 (AMD).

#### §795. Budget estimate; submission to advisory committee

The Lincoln County commissioners shall submit a budget estimate to the advisory committee no later than 90 days before the end of the county's fiscal year for the coming year. The advisory committee shall review the budget estimate and make recommendations to the commissioners no later than 45 days before the end of the county's fiscal year. The county commissioners shall act on the budget in a timely fashion and, in any event, not later than 15 days before the end of the county's fiscal year. [PL 2007, c. 663, §12 (AMD).]

#### SECTION HISTORY

PL 1989, c. 718 (NEW). PL 2007, c. 663, §12 (AMD).

#### §796. Final budget estimates; filing

A copy of the final budget estimates shall be filed, on forms approved by the Office of the State Auditor, with the State Auditor, who shall retain them for 3 years. [PL 1989, c. 718 (NEW); PL 2013, c. 16, §10 (REV).]

#### SECTION HISTORY

PL 1989, c. 718 (NEW). PL 2013, c. 16, §10 (REV).

#### §797. Repeal

**(REPEALED)**

#### SECTION HISTORY

PL 1989, c. 718 (NEW). PL 1991, c. 749, §2 (RP).

## ARTICLE 6

### PISCATAQUIS COUNTY BUDGET COMMITTEE

#### §821. Purpose

The purpose of this article is to establish in Piscataquis County a method of appropriating money for county expenditures, including expenditures for municipal services in the unorganized territory, according to a budget, which must be reviewed by a budget committee. This article amends the statutory method in sections 701 and 702 by creating a committee with authority to review the budget and make recommendations to the county commissioners. The county commissioners have the authority to approve the budget. This article applies only to Piscataquis County. [PL 1995, c. 520, §1 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1995, c. 520, §1 (AMD).

#### §822. Definitions

As used in this article, unless the context otherwise indicates, the following terms have the following meanings. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**1. County commissioners.** "County commissioners" means the elected county commissioners of Piscataquis County.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**2. Municipal officials.** "Municipal officials" may include the mayor, aldermen, councillors or manager of a city, the members of the select board, councillors or manager of a town and the assessors of a plantation located in Piscataquis County.

[PL 2021, c. 275, §16 (AMD).]

**3. Municipal officers.** "Municipal officers" means the elected mayor, aldermen or councillors of a city, the members of the select board or councillors of a town and the assessors of a plantation located in Piscataquis County.

[PL 2021, c. 275, §17 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2021, c. 275, §§16, 17 (AMD).

#### §823. Piscataquis County Budget Committee

In Piscataquis County there is established the Piscataquis County Budget Committee to carry out the purposes of this article. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**1. Membership.** The budget committee consists of 9 members, 3 members from each commissioner district selected at least 90 days before the end of the fiscal year as provided for in this section and in a manner established by the county commissioners.

A. Of the 3 members from each commissioner district, one must be a municipal official and one must be a representative of the general public. All 3 members must be appointed by the county commissioners.

The county commissioners shall appoint one member who is a resident of the unorganized territories as a member of the committee and may appoint up to one additional resident of the unorganized territories to be a member of the committee. [PL 2021, c. 55, §1 (AMD).]

B. It is the responsibility of the county budget committee to review the budget and estimates, including the budget for municipal services in the unorganized territory prepared by the county commissioners, and to make recommendations concerning the budget and estimates. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

C. The term of office is as follows:

- (1) The member who is a municipal officer, appointed by the county commissioners, has an initial term of one year;
- (2) The member who is a representative of the general public, appointed by the county commissioners, has an initial term of 2 years; and
- (3) The 3rd member has an initial term of 3 years.

The terms of the respective members increase by one year at the time of reappointment, except the 3-year term, which becomes a one-year term. [PL 2021, c. 55, §1 (AMD).]

D. A vacancy occurring on the budget committee must be filled in the same manner as the original appointment for the balance of the unexpired term. The person appointed to fill the vacant office must have the same qualifications as the person vacating the office. [PL 2021, c. 55, §1 (AMD).]

E. Members serve without compensation. [PL 2021, c. 55, §1 (AMD).]

[PL 2021, c. 55, §1 (AMD).]

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2021, c. 55, §1 (AMD).

### §824. Budget committee organization

The budget committee shall conduct its meetings in public at the county courthouse. The county commissioners shall direct the county clerk to call an organizational meeting of the budget committee within 15 days after the county budget has been prepared by the county commissioners. The county commissioners shall provide the committee with necessary clerical assistance, office expenses and suitable meeting space, as well as access to county files and information. The budget committee shall select its own chairman, vice-chairman and secretary. The budget committee shall adopt its own rules or procedures and bylaws. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

### §825. Budget procedures

**1. Proposed budget.** The county commissioners shall submit itemized budget estimates, as described in sections 701, 702 and 7503, to the budget committee in a timely fashion, no later than 90 days before the end of the county's fiscal year.  
[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**2. Budget review process.** The budget committee shall review the proposed itemized budgets prepared by the county commissioners, together with any supplementary material prepared by the head

of each county department or provided by any independent board, institution or another governmental agency. The budget committee may make recommendations concerning any increase, decrease, alteration or revision to the proposed budget. These activities must be done 60 days before the end of the county's fiscal year.

[PL 2007, c. 663, §13 (AMD).]

**3. Meeting with legislative delegation.**

[PL 1995, c. 520, §2 (RP).]

**4. Public hearing.** The county commissioners shall hold a public hearing in the county on the proposed budget at least 30 days before the end of the county's fiscal year and before the final adoption of the budget. Notice of the hearing must be given at least 10 days before the hearing in all newspapers of general circulation within the county. Written notice and a copy of the proposed budget must be sent or delivered to the clerk of each municipality in the county and to the members of the budget committee in accordance with section 701, subsection 3. The municipal clerk shall notify the municipal officials of the proposed budget and the date of the public hearing.

[PL 2023, c. 87, §7 (AMD).]

**5. Adoption of budget.** After the public hearing is completed, the county commissioners may further increase, decrease, alter and revise the proposed itemized budgets as long as:

A. The county commissioners enter into their minutes and submit to the budget committee a statement of their bases for any rejection of any recommendation of the budget committee; and [PL 2007, c. 663, §13 (AMD).]

B. The county commissioners hold a public meeting at least 21 days before the end of the county's fiscal year with the budget committee to discuss any rejections. [PL 2007, c. 663, §13 (AMD).]

The proposed itemized budget must be finally adopted by a majority vote of the county commissioners at a duly called meeting not later than 15 days before the end of the county's fiscal year.

[PL 2007, c. 663, §13 (AMD).]

**6. Interim approval by legislative delegation.**

[PL 1995, c. 520, §2 (RP).]

**7. Final budget approval.**

[PL 1995, c. 520, §2 (RP).]

**8. Assessment of taxes.** The budget is the final authorization for the assessment of county taxes. The budget must be sent to the county commissioners and the county tax authorized must be apportioned and collected in accordance with section 706. The budget for the unorganized territories must be sent to the State as provided by section 7503.

[PL 1995, c. 520, §3 (AMD).]

**9. Interim budget.** Until a budget is finally adopted, the county shall operate on an interim budget that may not exceed the previous year's budget.

[PL 2007, c. 663, §13 (AMD).]

**10. Transfer of funds.** The county commissioners may transfer funds as provided in section 922. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1995, c. 520, §§2,3 (AMD). PL 2007, c. 663, §13 (AMD). PL 2023, c. 87, §7 (AMD).



**§826. Budget amendments**

The approved budget shall govern the expenditures of the county during the fiscal year. No expenses may be incurred in excess of those shown in the approved budget, but the budget may be from time to time revised by the preparation of a proposed amended budget by the county commissioners. This proposed amended budget must be submitted to the county budget committee for review. Any recommendations by this committee must be submitted within 10 calendar days. The amended budget takes effect when approved by the county commissioners. A report of the approval of an amended budget must be transmitted by the county commissioners to the State Auditor within 15 days of that approval. [PL 1995, c. 520, §4 (AMD).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1995, c. 520, §4 (AMD).

**§827. Filing of county budget**

A copy of the final budget and subsequent amendments shall be filed, on forms approved by the Office of the State Auditor, with the State Auditor, who shall retain them for 3 years. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD); PL 2013, c. 16, §10 (REV).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2013, c. 16, §10 (REV).

**ARTICLE 6-A****YORK COUNTY BUDGET COMMITTEE****§831. Committee established**

There is established the York County Budget Committee, referred to in this article as the "budget committee," to carry out the purposes of this article. As used in this article, "county commissioners" means the county commissioners of York County and "county" means York County. [PL 1993, c. 623, §1 (NEW).]

**SECTION HISTORY**

PL 1993, c. 623, §1 (NEW).

**§832. Membership**

The budget committee consists of 15 voting members and one nonvoting member selected as follows. [PL 1993, c. 623, §1 (NEW).]

**1. Municipal and public representatives.** No later than 100 days before the end of the county's fiscal year, elected municipal officials within each commissioner district shall caucus and elect representatives to the budget committee from that district for terms as provided in paragraph A. There must be 3 members from each commissioner district, 2 of whom are elected municipal officials and one of whom is a public representative. No more than one member may represent the same municipality at a time.

A. Members shall serve for 3-year terms, except that initially each district caucus shall select one member for a one-year term, one member for a 2-year term and one member for a 3-year term. If a committee member ceases to be a municipal officer or official during the term of membership, the committee member shall resign the membership and the next district caucus shall elect a

qualified municipal officer or official to fill the membership for the remainder of the unexpired term. [PL 1993, c. 623, §1 (NEW).]  
[PL 2007, c. 663, §14 (AMD).]

**2. Legislative member.** No later than 100 days before the end of the county's fiscal year, the York County legislative delegation shall elect one of the delegation's members to serve as a nonvoting member on the budget committee.  
[PL 2007, c. 663, §14 (AMD).]

**3. Committee chair.** The budget committee shall select its own chair each year.  
[PL 1993, c. 623, §1 (NEW).]

## SECTION HISTORY

PL 1993, c. 623, §1 (NEW). PL 2007, c. 663, §14 (AMD).

### §833. Budget procedures

**1. Budget procedures.** The county commissioners shall submit itemized finance estimates in the form of a budget to the budget committee no later than 60 days before the end of the county's fiscal year.  
[PL 1993, c. 623, §1 (NEW).]

**2. Budget review process.** The budget committee shall review the itemized estimated budget prepared by the county commissioners, together with any supplementary material prepared by the head of each county department or provided by any independent board or institution or another governmental agency. The budget committee shall prepare a proposed budget and may increase, decrease or alter the estimated budget as long as:

A. The budget committee enters into its minutes an explanation for any suggested change in the estimated expenditures and revenues as initially presented by the county commissioners; and [PL 1993, c. 623, §1 (NEW).]

B. In the proposed budget, the total estimated revenues, together with the amount of county tax to be levied, equal the total estimated expenditures. [PL 1993, c. 623, §1 (NEW).]  
[PL 1993, c. 623, §1 (NEW).]

**3. Public hearing.** The budget committee shall hold a public hearing in the county on the proposed budget before the end of the county's fiscal year and before the final adoption of the budget. Notice of the hearing must be given in all newspapers of general circulation within the county at least 10 days before the hearing. Written notice and a copy of the proposed budget must be sent or delivered to the clerk of each municipality in the county in accordance with section 701, subsection 3. The municipal clerk shall notify the municipal officials of the proposed budget.  
[PL 2023, c. 87, §8 (AMD).]

**4. Adoption of budget; tax levy.** After the public hearing is completed, the budget committee shall adopt a final budget and transmit that budget to the county commissioners.

A. The budget adopted by the budget committee may be changed only by a majority vote of the county commissioners and a majority vote of all elected members of the budget committee. Those actions are final and are not subject to further action by either the county commissioners or the budget committee. [PL 1993, c. 623, §1 (NEW).]

B. The budget adopted and changed under this subsection is the final authorization for the assessment of county taxes and the county tax authorized is apportioned and collected in accordance with section 706. [PL 1993, c. 623, §1 (NEW).]  
[PL 1993, c. 623, §1 (NEW).]

## SECTION HISTORY

PL 1993, c. 623, §1 (NEW). PL 2023, c. 87, §8 (AMD).

#### **§834. Interim budget**

If the budget is not approved before the start of a fiscal year, until a budget is finally adopted, the county shall operate on an interim budget which may not exceed 80% of the previous year's budget. [PL 1993, c. 623, §1 (NEW).]

#### **SECTION HISTORY**

PL 1993, c. 623, §1 (NEW).

#### **§835. Filing of final budget**

The budget committee shall file a copy of the final budget with the State Auditor on forms approved by the Office of the State Auditor. The State Auditor shall retain the forms for 3 years. [PL 1993, c. 623, §1 (NEW); PL 2013, c. 16, §10 (REV).]

#### **SECTION HISTORY**

PL 1993, c. 623, §1 (NEW). PL 2013, c. 16, §10 (REV).

#### **§836. Review**

The joint standing committee of the Legislature having jurisdiction over state and local government matters may review the operation of the budget committee before February 1, 1997 and, if it determines necessary, introduce legislation to amend or repeal this article. If the committee fails to act, this article continues in effect. [PL 1993, c. 623, §1 (NEW).]

#### **SECTION HISTORY**

PL 1993, c. 623, §1 (NEW).

## **ARTICLE 7**

### **WALDO COUNTY BUDGET COMMITTEE**

#### **§851. Purpose**

The purpose of this article is to establish in Waldo County a method of appropriating money for county expenditures, according to a budget, which must first receive approval of a budget committee. This article amends the statutory method in sections 2, 701 and 702 by transferring the authority of the Waldo County legislative delegation and the Legislature to approve the Waldo County budget to a committee comprised of Waldo County and municipal officials. This article applies only to Waldo County. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### **SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

#### **§852. Definitions**

As used in this article, unless the context indicates otherwise, the following terms have the following meanings. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**1. County commissioners.** "County commissioners" means the county commissioners of Waldo County.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**2. Municipal officers.** "Municipal officers" means the mayor, councillors or members of the select board.

[PL 2021, c. 275, §18 (AMD).]

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2021, c. 275, §18 (AMD).

### §853. Waldo County Budget Committee

In Waldo County there is established a Waldo County Budget Committee to carry out the purposes of this article. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**1. Membership.** The budget committee shall consist of 9 members, 3 members from each commissioner district selected as provided for in this section. The county commissioners shall serve on the committee in an advisory capacity only and may not vote on any committee matters.

In 1987, and thereafter, at least 90 days before the end of every fiscal year, the members shall be elected by the following procedure.

A. The county commissioners shall notify all municipal officers in the county to caucus by county commissioner districts at a specified date, time and place for the purpose of nominating at least one municipal officer from each district as a candidate for the county budget committee; except that in 1987, at least 3 municipal officers shall be nominated from each district. A county commissioner shall serve as nonvoting moderator for his district's caucus. Nominations shall be received from the floor. The nominee receiving the most votes shall be approved. Any other nominees who receive a majority vote of those present shall also be approved. The names of those duly approved shall be recorded and forwarded to the county commissioners to be placed on a written ballot. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

B. The county commissioners shall have written ballots printed with the names of those candidates selected in their districts under paragraph A. Each commissioner district shall require a separate ballot and each ballot shall specify each candidate's full name and municipality. The county commissioners shall distribute the appropriate ballots to each municipality within a commissioner district. The municipal officers shall vote as a board for one budget committee member from the candidates on the ballot and return the ballot to the county commissioners by a certain date, except that in 1987, the municipal officers shall vote as a board for 3 budget committee members. The ballots shall be counted at a regular meeting of the county commissioners. Each vote shall be weighted according to that municipality's population as a proportion of the district's total population, except that no municipality may have more than one budget committee member. The county commissioners shall notify each municipality, in writing, of the results of the election and shall certify the results to the Secretary of State. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**2. Duties.** The county budget committee shall review the budget estimates prepared by the county commissioners and approve a final county budget.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**3. Term of office.** The term of office shall be 3 years, provided that a budget committee member remains a municipal officer in the municipal officer's municipality, except that of those elected in 1987, one from each district shall be elected for a term of 3 years; one from each district shall be elected for a term of 2 years; and one from each district shall be elected for a term of one year.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**4. Vacancies.** A vacancy occurring on the budget committee must be filled by the committee for the balance of the unexpired term. The person appointed to fill the vacant office must be a municipal officer from the same municipality as the person vacating the office. If the municipality of the person vacating the office declines to send a new member, the committee may solicit another municipality in the same district as the municipality of the vacating member that does not have a member sitting on the committee to send a municipal officer to fill the vacancy.

[PL 2017, c. 78, §1 (AMD).]

**5. Expenses.** Members shall serve without compensation, but shall be reimbursed from the county treasury for expenses lawfully incurred by them in the performance of their duties.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2017, c. 78, §1 (AMD).

#### §854. Budget committee organization

The budget committee shall conduct its meetings in public at the county courthouse. The county commissioners shall direct the county clerk to call an organizational meeting of the budget committee no later than 60 days before the end of the county's fiscal year. The county commissioners shall provide the committee with necessary clerical assistance, office expenses and suitable meeting space, as well as access to county files and information. The budget committee shall adopt its own rules or procedures and bylaws. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

#### §855. Budget procedures

**1. Proposed budget.** The county commissioners shall submit an itemized budget estimate, as described in sections 701 and 702, to the budget committee in a timely fashion, no later than 60 days before the end of the county's fiscal year.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**2. Budget review process.** The budget committee shall review the proposed itemized budget prepared by the county commissioners, together with any supplementary material prepared by the head of each county department or provided by any independent board or institution or another governmental agency. The budget committee may increase, decrease, alter or revise the proposed budget, provided that:

A. The budget committee shall enter into its minutes an explanation for any change in the estimated expenditures and revenues as initially presented by the county commissioners; and [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

B. The total estimated revenues, together with the amount of county tax to be levied, must equal the total estimated expenditures. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**3. Public hearing.** The budget committee shall hold a public hearing in the county on the proposed budget before the end of the county's fiscal year and before the final adoption of the budget. Notice of the hearing shall be given at least 10 days before the hearing in a newspaper of general circulation within the county. Written notice and a copy of the proposed budget shall be sent or delivered to the clerk of each municipality in the county in accordance with section 701, subsection 3. The municipal clerk shall notify the municipal officers of the proposed budget.

[PL 2023, c. 87, §9 (AMD).]

**4. Adoption of budget.** After the public hearing is completed, the budget committee may further increase, decrease, alter and revise the proposed itemized budget, subject to the conditions and restrictions imposed in subsection 2. The proposed itemized budget must be finally adopted by a majority vote of the budget committee at a duly called meeting not later than the end of the county's fiscal year. The approved budget is the final authorization for the assessment of county taxes. The budget shall be sent to the county commissioners and the county tax authorized shall be apportioned and collected in accordance with section 706.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**5. Interim budget.** If the budget is not approved before the start of a fiscal year, until a budget is finally adopted, the county shall operate on an interim budget which may not exceed the previous year's budget.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**6. Transfer of funds.** The county commissioners may transfer funds as provided in section 922. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2023, c. 87, §9 (AMD).

## §856. Budget amendments

The approved budget shall govern the expenditures of the county during the fiscal year. No expenses may be incurred in excess of those shown in the approved budget, but the budget may be revised from time to time by the preparation and submission of a proposed amended budget by the county commissioners to the budget committee. The budget committee shall render, not less than 15 calendar days, except in emergencies, nor more than 30 days after the submission to it, a decision on any such revised budget. An approved revised budget shall be transmitted to the State Auditor within 15 days of the budget committee's action. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

## SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

**§857. Filing of county budget**

A copy of the final budget and subsequent amendments shall be filed, on forms approved by the Office of the State Auditor, with the State Auditor, who shall retain them for 3 years. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD); PL 2013, c. 16, §10 (REV).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2013, c. 16, §10 (REV).

**ARTICLE 8****KENNEBEC COUNTY BUDGET COMMITTEE****§861. Definitions**

As used in this article, unless the context indicates otherwise, the following terms have the following meanings. [PL 1989, c. 473 (NEW).]

**1. County commissioners.** "County commissioners" means the county commissioners of Kennebec County.  
[PL 1989, c. 473 (NEW).]

**2. Municipal officers.**

[PL 1991, c. 533, §2 (RP); PL 1991, c. 533, §10 (AFF).]

**SECTION HISTORY**

PL 1989, c. 473 (NEW). PL 1991, c. 533, §2 (AMD). PL 1991, c. 533, §10 (AFF).

**§862. Kennebec County Budget Committee**

In Kennebec County there is established the Kennebec County Budget Committee to carry out the purposes of this article. The budget committee consists of 9 elected or appointed municipal officials and a subcommittee of 6 nonvoting members of the county legislative delegation or their designees as provided in this section. [PL 2001, c. 471, Pt. B, §16 (AMD); PL 2001, c. 471, Pt. B, §18 (AFF).]

**1. Municipal representatives.** No later than 100 days before the end of the county's fiscal year, municipal officers within each commissioner district shall caucus and elect members from that district for terms as provided in paragraph A. There must be 3 members from each commissioner district, 2 of whom are municipal officers and one of whom may be a municipal official who is not a municipal officer as defined in section 2001. No more than one member may represent the same municipality at one time.

A. Members serve for 3-year terms, except that initially each district caucus selects one member for a one-year term, one member for a 2-year term and one member for a 3-year term. If a budget committee member ceases to be a municipal officer or official during the term of membership, that member shall resign the membership and the next district caucus shall elect a qualified municipal officer or official to fill the membership for the remainder of the unexpired term. [PL 2001, c. 471, Pt. B, §17 (RPR); PL 2001, c. 471, Pt. B, §18 (AFF).]

B. [PL 1991, c. 533, §3 (RP); PL 1991, c. 533, §10 (AFF).]  
[PL 2007, c. 663, §15 (AMD).]

**1-A. Membership; legislative delegation.** A subcommittee of 6 members of the Kennebec County legislative delegation or their designees shall serve as nonvoting members of the budget committee.

A. The subcommittee is appointed by the chair and must be ratified by a vote of the legislative delegation. [PL 1991, c. 533, §3 (NEW); PL 1991, c. 533, §10 (AFF).]

B. The subcommittee shall serve as a resource to the budget committee and as a liaison to the legislative delegation. [PL 2001, c. 170, §2 (AMD).]  
[PL 2001, c. 170, §2 (AMD).]

**1-B. Initial election.**

[PL 2001, c. 170, §2 (RP).]

**2. Duties.** The budget committee shall review the budget estimates prepared by the county commissioners, hold public hearings in the county and submit their recommendations to the county commissioners.

[PL 2001, c. 170, §2 (AMD).]

**3. Term of office.** The term of office for a budget committee member who is an elected official is 3 years, provided that a budget committee member remains an elected official in the elected official's municipality.

[PL 2001, c. 170, §2 (AMD).]

**4. Vacancies.** The county commissioners shall appoint an elected official to fill any vacancy occurring on the budget committee. A vacancy must be filled from the commissioner district in which the vacancy occurred and is for the balance of the unexpired term.

[PL 2001, c. 170, §2 (AMD).]

**5. Expenses.** Members are not entitled to compensation, but must be reimbursed at the county rate from the county treasury for expenses authorized by the county commissioners that are lawfully incurred in the performance of their duties.

[PL 1991, c. 533, §3 (AMD); PL 1991, c. 533, §10 (AFF).]

**SECTION HISTORY**

PL 1989, c. 473 (NEW). PL 1991, c. 533, §3 (AMD). PL 1991, c. 533, §10 (AFF). PL 2001, c. 170, §2 (AMD). PL 2001, c. 172, §1 (AMD). PL 2001, c. 471, §§B16,17 (AMD). PL 2001, c. 471, §B18 (AFF). PL 2007, c. 663, §15 (AMD).

**§863. Budget committee organization**

The budget committee shall organize and conduct its meetings as follows. [PL 2001, c. 170, §3 (AMD).]

**1. Organization.** The county commissioners shall direct the county clerk to call an organizational meeting of the budget committee no later than 60 days before the end of the county's fiscal year. At the organizational meeting, the committee shall:

A. Elect a chair and a recording secretary from among its members; and [PL 1991, c. 533, §4 (NEW); PL 1991, c. 533, §10 (AFF).]

B. Adopt rules, procedures and bylaws. [PL 1991, c. 533, §4 (NEW); PL 1991, c. 533, §10 (AFF).]  
[PL 2001, c. 170, §3 (AMD).]

**2. Meetings.** The budget committee shall determine the time and location of the budget committee meetings. The meetings must be held at times convenient for the public. The budget committee shall



keep minutes and record votes for every meeting. The county clerk shall issue a public notice of a meeting no later than 7 days before the meeting is held.

[PL 2001, c. 170, §3 (AMD).]

**3. Resources.** The county commissioners shall provide the budget committee with necessary clerical assistance, office expenses and suitable meeting space, as well as access to county files and information.

[PL 2001, c. 170, §3 (AMD).]

## SECTION HISTORY

PL 1989, c. 473 (NEW). PL 1991, c. 533, §4 (RPR). PL 1991, c. 533, §10 (AFF). PL 2001, c. 170, §3 (AMD).

### §864. Budget procedures

**1. Commissioners' budget.** The county commissioners shall submit an itemized budget estimate, as described in sections 701, 702 and 7503, to the budget committee in a timely fashion, no later than 60 days before the end of the county's fiscal year.

[PL 2001, c. 170, §4 (AMD).]

**2. Budget review process.** The budget committee shall develop a proposed budget following review of the itemized budget estimate prepared by the county commissioners, together with any supplementary material prepared by the head of each county department or provided by any independent board or institution or another governmental agency. The budget committee may propose that the budget estimate be increased, decreased, altered or revised, provided that:

A. The budget committee enters into its minutes an explanation for any recommended change in the estimated expenditures and revenues as initially presented by the county commissioners; and  
[PL 2001, c. 170, §4 (AMD).]

B. The total estimated revenues, together with the amount of county tax to be levied, equals the total estimated expenditures. [PL 1991, c. 533, §5 (AMD); PL 1991, c. 533, §10 (AFF).]  
[PL 2001, c. 170, §4 (AMD).]

**3. Public hearing.** The budget committee shall hold at least 2 public hearings in the county on the proposed budget before the end of the county's fiscal year and before submitting the budget to the commissioners. At least one public hearing must be held in the northern part of the county and at least one public hearing must be held in the southern part of the county. Notice of the hearing must be given at least 10 days before the hearing in a newspaper of general circulation within the county.

[PL 2001, c. 170, §4 (AMD).]

**3-A. Written notification.** Written notice and a copy of the proposed budget must be sent or delivered in accordance with section 701, subsection 3 at least 10 days before the public hearing to the clerk of each municipality in the county. The municipal clerk shall notify the elected officials of the proposed budget.

[PL 2023, c. 87, §10 (AMD).]

**4. Approval of budget.** After the public hearings are completed, the budget committee shall adopt a final budget and shall submit that budget to the county commissioners for review not later than the end of the county's fiscal year, subject to the conditions and restrictions imposed in subsection 2. The county commissioners may not revise the budget adopted by the budget committee except by unanimous vote of the county commissioners. If the adopted budget is changed by the county commissioners, the budget committee may reject that change by a 2/3 vote of its membership. Those actions are final and are not subject to further action by either the county commissioners or the budget committee.

[PL 2001, c. 170, §4 (AMD).]

**4-A. Legislative approval.**

[PL 2001, c. 170, §4 (RP).]

**5. Interim budget.** If the budget is not approved before the start of a fiscal year, until a budget is finally adopted, the county shall operate on an interim budget that may not exceed the previous year's budget.

[PL 2001, c. 170, §4 (AMD).]

**6. Transfer of funds.** The county commissioners may transfer funds as provided in section 922.  
[PL 1989, c. 473 (NEW).]

**SECTION HISTORY**

PL 1989, c. 473 (NEW). PL 1991, c. 533, §§5-8 (AMD). PL 1991, c. 533, §10 (AFF). PL 2001, c. 170, §4 (AMD). PL 2023, c. 87, §10 (AMD).

**§865. Budget amendments**

**(REPEALED)**

**SECTION HISTORY**

PL 1989, c. 473 (NEW). PL 1991, c. 533, §9 (RP). PL 1991, c. 533, §10 (AFF).

**§866. Filing of county budget**

A copy of the final budget and subsequent amendments shall be filed, on forms approved by the Office of the State Auditor, with the State Auditor, who shall retain them for 3 years. [PL 1989, c. 473 (NEW); PL 2013, c. 16, §10 (REV).]

**SECTION HISTORY**

PL 1989, c. 473 (NEW). PL 2013, c. 16, §10 (REV).

**§867. Repeal**

**(REPEALED)**

**SECTION HISTORY**

PL 1989, c. 473 (NEW). PL 1991, c. 533, §9 (RP). PL 1991, c. 533, §10 (AFF).

**ARTICLE 9****FRANKLIN COUNTY BUDGET****§871. Budget; appropriations; approval**

Notwithstanding sections 2, 701 and 702, in Franklin County the county commissioners may appropriate money, according to a budget which must be approved by a majority of the county commissioners. [PL 1991, c. 495 (NEW).]

**SECTION HISTORY**

RR 1991, c. 1, §39 (COR). PL 1991, c. 204, §2 (NEW). PL 1991, c. 495 (NEW).

**§872. Interim budget**

If the budget is not approved before the start of a fiscal year, until a budget is finally adopted, the county shall operate on an interim budget which may not exceed 80% of the previous year's budget. [PL 1991, c. 495 (NEW).]

**SECTION HISTORY**

RR 1991, c. 1, §39 (COR). PL 1991, c. 204, §2 (NEW). PL 1991, c. 495 (NEW).

### §873. Advisory committee

There is established a Franklin County Budget Advisory Committee comprised as follows. [PL 1991, c. 495 (NEW).]

**1. Municipal officers.** By April 1st of each year, municipal officers within each commissioner district shall caucus and shall elect municipal officers from that district to fill vacancies for terms as provided in paragraph B.

A. [PL 2023, c. 262, §1 (RP); PL 2023, c. 262, §5 (AFF).]

B. Each commissioner district has 2 permanent members. Members serve for 3-year terms. There is a rotating member who serves a one-year term, selected in 2025 by commissioner district one, selected in 2026 by commissioner district 2, selected in 2027 by commissioner district 3, selected in 2028 by commissioner district 4, selected in 2029 by commissioner district 5 and selected in 2030 and succeeding years in the same order as the first 5 years under this paragraph. If a committee member ceases to be a municipal officer during the term of membership, the committee member shall resign the membership and the next district caucus shall elect a qualified municipal officer to fill the membership for the remainder of the unexpired term. [PL 2023, c. 262, §1 (NEW); PL 2023, c. 262, §5 (AFF).]

[PL 2023, c. 262, §1 (AMD); PL 2023, c. 262, §5 (AFF).]

**2. Legislative member.** The Franklin County legislative delegation shall select one of the delegation's members to serve as a nonvoting member on the committee. [PL 1991, c. 495 (NEW).]

**3. Committee chair.** The committee shall select its own chair each year. [PL 1991, c. 495 (NEW).]

### SECTION HISTORY

RR 1991, c. 1, §39 (COR). PL 1991, c. 204, §2 (NEW). PL 1991, c. 495 (NEW). PL 2023, c. 262, §1 (AMD). PL 2023, c. 262, §5 (AFF).

### §874. Budget procedures

**1. Budget procedures.** The Franklin County commissioners shall submit itemized finance estimates in the form of a budget to the advisory committee no later than 60 days before the end of the county's fiscal year. [PL 1991, c. 495 (NEW).]

**2. Budget review process.** The advisory committee shall review the itemized estimated budget prepared by the county commissioners, together with any supplementary material prepared by the head of each county department or provided by any independent board or institution or another governmental agency. The advisory committee shall prepare a proposed budget and may increase, decrease or alter the estimated budget as long as:

A. The advisory committee enters into its minutes an explanation for any suggested change in the estimated expenditures and revenues as initially presented by the county commissioners; and [PL 1991, c. 495 (NEW).]

B. In the proposed budget, the total estimated revenues, together with the amount of county tax to be levied, equal the total estimated expenditures. [PL 1991, c. 495 (NEW).]  
[PL 1991, c. 495 (NEW).]

**3. Public hearing.** The advisory committee shall hold a public hearing in the county on the proposed budget before the end of the county's fiscal year and before the final adoption of the budget. Notice of the hearing must be given in all newspapers of general circulation within the county at least

10 days before the hearing. Written notice and a copy of the proposed budget must be sent or delivered to the clerk of each municipality in the county in accordance with section 701, subsection 3. The municipal clerk shall notify the municipal officials of the proposed budget.  
[PL 2023, c. 87, §11 (AMD).]

**4. Finality of budget.** After the public hearing is completed, the advisory committee shall adopt a final budget and transmit that budget to the county commissioners. The county commissioners may not further increase, decrease, alter or revise the budget adopted by the advisory committee, except by a 3/5 vote of the entire membership of the county commissioners. If the adopted budget is changed by the county commissioners, the advisory committee may reject that change by a 2/3 vote of its membership. Those actions are final and are not subject to further action by either the county commissioners or the advisory committee.

[PL 2023, c. 262, §2 (AMD); PL 2023, c. 262, §5 (AFF).]

#### SECTION HISTORY

RR 1991, c. 1, §39 (COR). PL 1991, c. 204, §2 (NEW). PL 1991, c. 495 (NEW). PL 2023, c. 87, §11 (AMD). PL 2023, c. 262, §2 (AMD). PL 2023, c. 262, §5 (AFF).

#### §875. Filing of final budget

A copy of the final budget must be filed with the State Auditor on forms approved by the Office of the State Auditor. The State Auditor shall retain the forms for 3 years. [PL 1991, c. 495 (NEW); PL 2013, c. 16, §10 (REV).]

#### SECTION HISTORY

PL 1991, c. 495 (NEW). PL 2013, c. 16, §10 (REV).

#### §876. Repeal

**(REPEALED)**

#### SECTION HISTORY

PL 1991, c. 495 (NEW). PL 1993, c. 449, §1 (RP).

### ARTICLE 10

#### SAGADAHOC COUNTY BUDGET ADVISORY COMMITTEE

#### §881. Budget; appropriations; approval

Notwithstanding sections 2, 701 and 702, in Sagadahoc County the county commissioners may appropriate money according to a budget that must be approved by a majority of the county commissioners. [PL 1991, c. 513 (NEW).]

#### SECTION HISTORY

PL 1991, c. 513 (NEW).

#### §882. Interim budget

If the budget is not approved before the start of a fiscal year, until a budget is finally adopted, the county shall operate on an interim budget that may not exceed 80% of the previous year's budget. [PL 1991, c. 513 (NEW).]

#### SECTION HISTORY

PL 1991, c. 513 (NEW).

#### §883. Advisory committee

There is established a Sagadahoc County Budget Advisory Committee as provided in this section. [PL 1991, c. 513 (NEW).]

**1. Budget advisory committee membership.** The municipal officers from each county commissioner district shall choose the budget advisory committee members by the following procedure.

A. The budget advisory committee consists of 9 members: two municipal officers from each of the 3 county commissioner districts and one representative of the general public from each of the 3 county commissioner districts. Budget advisory committee members serve 3-year terms, except for the initial members whose terms are provided in subsection 2, paragraph B. If a budget advisory committee member who is elected as a municipal officer ceases to be a municipal officer during the term of membership, that committee member shall vacate membership.

(1) If a budget advisory committee member who is elected as a municipal officer vacates, resigns or is unable to complete the term of office to which that member was elected, the next district caucus shall elect a municipal officer to serve for the remainder of the unexpired term.

(2) If a budget advisory committee member who is a representative of the general public resigns or is unable to complete the term of office to which that member was elected, the next district caucus shall elect a representative of the general public to serve for the remainder of the unexpired term. [PL 1991, c. 513 (NEW).]

B. The budget advisory committee shall select annually one of its members to chair the committee. [PL 1991, c. 513 (NEW).]

[PL 1991, c. 513 (NEW).]

**2. Election.** The election of the budget advisory committee members is as follows:

A. No later than 135 days before the end of the county's fiscal year, the county commissioners shall notify all municipal officers in the county to caucus by county commissioner districts at a specified date, time and place for the purpose of electing the membership of the county budget advisory committee. Whenever a public member of the budget advisory committee will be elected, the county commissioners must issue a public notice of that fact that includes the date, time and place of the caucus. The county commissioner shall serve as nonvoting moderator for that commissioner's district caucus. Nominations must be received from the floor. The nominee receiving the most votes is approved as a budget advisory committee member and serves a term of 3 years, except as provided in paragraph B. [PL 2007, c. 663, §16 (AMD).]

B. In 1991, each caucus shall elect 3 members whose terms are as follows.

(1) One of the members who is a municipal officer shall serve an initial term of one year.

(2) One of the members who is a municipal officer shall serve an initial term of 2 years.

(3) The member who is a representative of the general public shall serve an initial term of 3 years. [PL 1991, c. 513 (NEW).]

[PL 2001, c. 143, §1 (AMD); PL 2001, c. 143, §4 (AFF); PL 2007, c. 663, §16 (AMD).]

## SECTION HISTORY

PL 1991, c. 513 (NEW). PL 2001, c. 143, §1 (AMD). PL 2001, c. 143, §4 (AFF). PL 2007, c. 663, §16 (AMD).

### §884. Budget estimate; submission to advisory committee

The Sagadahoc County commissioners shall submit a budget estimate to the advisory committee no later than 90 days before the end of the county's fiscal year for the coming fiscal year. The advisory committee shall review the budget estimate, hold a public hearing on the budget estimate and make recommendations to the commissioners no later than 45 days before the end of the county's fiscal year.

The county commissioners shall act on the budget in a timely fashion and, in any event, not later than 15 days prior to the beginning of the budget year. [PL 2007, c. 663, §17 (AMD).]

#### SECTION HISTORY

PL 1991, c. 513 (NEW). PL 2001, c. 143, §2 (AMD). PL 2001, c. 143, §4 (AFF). PL 2007, c. 663, §17 (AMD).

#### **§885. Final budget estimates; filing**

A copy of the final budget estimates must be filed, on forms approved by the Office of the State Auditor, with the State Auditor, who shall retain them for 3 years. [PL 1991, c. 513 (NEW); PL 2013, c. 16, §10 (REV).]

#### SECTION HISTORY

PL 1991, c. 513 (NEW). PL 2013, c. 16, §10 (REV).

#### **§886. Repeal**

**(REPEALED)**

#### SECTION HISTORY

PL 1991, c. 513 (NEW). PL 1993, c. 559, §1 (RP).

### ARTICLE 11

#### OXFORD COUNTY BUDGET COMMITTEE

#### **§891. Budget; appropriations and approval**

Notwithstanding sections 2, 701 and 702, in Oxford County the county commissioners may appropriate money, according to a budget that must be prepared by the Oxford County Budget Advisory Committee. A unanimous vote of the county commissioners is required to change the budget as presented by the Oxford County Budget Advisory Committee. [PL 1991, c. 204, §2 (NEW).]

#### SECTION HISTORY

RR 1991, c. 1, §39 (RNU). PL 1991, c. 204, §2 (NEW).

#### **§892. Advisory committee**

This section establishes the Oxford County Budget Advisory Committee. [PL 1991, c. 204, §2 (NEW).]

**1. Appointment.** Each county commissioner shall appoint a municipal officer from the commissioner's respective county commissioner district at least 100 days before the end of the county's fiscal year.  
[PL 2007, c. 663, §18 (AMD).]

**2. Municipal officer elections.** No later than 100 days before the end of the county's fiscal year, the county commissioners shall notify all municipal officers to caucus by county commissioner district at a specified date, time and place for the purpose of electing 2 municipal officers from each district as members of the county budget advisory committee. The county commissioner shall serve as nonvoting moderator for that district caucus. Nominations must be received from the floor. The 2 nominees receiving the most votes are the budget advisory committee members. The names of those elected by the caucus must be recorded and forwarded to the county commissioners. When the district meeting fails to produce 2 budget committee member nominees, the county commissioner of the district may appoint a municipal officer from that district to each vacant seat within 10 days of the district caucus.

The county commissioner shall include notice of this appointment provision in the original notice to convene the caucus if the commissioner plans to exercise the appointment authority granted in this subsection. A municipality may not at any time have more than one representative serving on the budget advisory committee.

[PL 2007, c. 663, §19 (AMD).]

**3. Vacancy; replacement.** If a budget advisory committee member ceases to be a municipal officer during the term of membership, the committee member vacates membership and a replacement must be appointed by the county commissioner from the district in which the vacancy occurred.

[PL 1991, c. 204, §2 (NEW).]

**4. Municipal officer; definition.** The term "municipal officer," as it refers to the Oxford County Budget Advisory Committee in this section, means a member of the select board or council member.

[PL 2021, c. 275, §19 (AMD).]

#### SECTION HISTORY

RR 1991, c. 1, §39 (RNU). PL 1991, c. 204, §2 (NEW). PL 1999, c. 31, §1 (AMD). PL 2007, c. 663, §§18, 19 (AMD). PL 2021, c. 275, §19 (AMD).

#### §893. Budget process

**1. Public hearing.** The Oxford County commissioners shall hold one or more public hearings on the budget estimate at times convenient for the residents of the county and no later than 60 days before the end of the county's fiscal year.

[PL 2007, c. 663, §20 (AMD).]

**2. Budget estimate; submission to budget advisory committee.** The Oxford County commissioners shall submit a budget estimate for the coming year to the budget advisory committee no later than 60 days before the end of the county's fiscal year. The budget advisory committee shall review the budget estimate and prepare the budget. The budget must be presented to the county commissioners no later than 30 days before the end of the county's fiscal year. The county commissioners shall act on the budget in a timely fashion, not later than the 3rd Tuesday in the last month of the fiscal year preceding the budget year. If the adopted budget is changed by the county commissioners, the budget advisory committee may reject that change by a 2/3 vote of its membership. Those actions are final and not subject to further action by either the county commissioners or the budget advisory committee.

[PL 2007, c. 663, §21 (AMD).]

**3. Final budget; filing.** A copy of the final budget must be filed on forms approved by the Office of the State Auditor. The State Auditor shall retain the budget for 3 years.

[PL 1991, c. 204, §2 (NEW); PL 2013, c. 16, §10 (REV).]

**4. Interim budget.** If the budget is not approved before the start of the fiscal year, the county must operate on an interim budget that does not exceed the budget of the previous year until a final budget is adopted.

[PL 1991, c. 204, §2 (NEW).]

#### SECTION HISTORY

RR 1991, c. 1, §39 (RNU). PL 1991, c. 204, §2 (NEW). PL 2005, c. 29, §1 (AMD). PL 2007, c. 663, §§20, 21 (AMD). PL 2013, c. 16, §10 (REV).

#### §894. Officers' salaries

The county commissioners shall set the salaries of all county officers with the exception of their own. The salaries of the county commissioners are set by the budget advisory committee. [PL 1991, c. 204, §2 (NEW).]

## SECTION HISTORY

RR 1991, c. 1, §39 (RNU). PL 1991, c. 204, §2 (NEW).

## ARTICLE 12

## SOMERSET COUNTY BUDGET COMMITTEE

**§895. Committee established**

There is established the Somerset County Budget Committee, referred to in this article as the "budget committee," to carry out the purposes of this article. As used in this article, "county commissioners" means the county commissioners of Somerset County. [PL 1993, c. 582, §1 (NEW).]

## SECTION HISTORY

PL 1993, c. 582, §1 (NEW).

**§896. Membership**

The budget committee consists of 9 voting members selected as follows. [PL 2001, c. 150, §1 (AMD).]

**1. Municipal representatives.** No later than 100 days before the end of the county's fiscal year, municipal officers within each commissioner district shall caucus and elect members from that district for terms as provided in paragraph A. There must be 3 members from each commissioner district, 2 of whom are municipal officers and one of whom is a municipal official who is not a municipal officer as defined in section 2001. No more than one member may represent the same municipality at one time.

A. Members serve for 3-year terms, except that initially each district caucus selects one member for a one-year term, one member for a 2-year term and one member for a 3-year term. If a budget committee member ceases to be a municipal officer or official during the term of membership, that member shall resign the membership and the next district caucus shall elect a qualified municipal officer or official to fill the membership for the remainder of the unexpired term. [PL 1993, c. 582, §1 (NEW).]

[PL 2007, c. 663, §22 (AMD).]

**2. Legislative member.**

[PL 2001, c. 150, §2 (RP).]

**3. Budget committee chair.** The budget committee shall select its own chair each year. [PL 1993, c. 582, §1 (NEW).]

## SECTION HISTORY

PL 1993, c. 582, §1 (NEW). PL 1995, c. 359, §1 (AMD). PL 1999, c. 49, §1 (AMD). PL 2001, c. 150, §§1,2 (AMD). PL 2007, c. 663, §22 (AMD).

**§897. Budget procedures**

**1. Budget procedures.** The county commissioners shall submit itemized finance estimates in the form of a budget to the budget committee no later than 60 days before the end of the county's fiscal year.

[PL 1993, c. 582, §1 (NEW).]

**2. Budget review process.** The budget committee shall review the itemized estimated budget prepared by the county commissioners, together with any supplementary material prepared by the head of each county department or provided by any independent board or institution or other governmental



agency. The budget committee shall prepare a proposed budget and may increase, decrease or alter the estimated budget as long as:

A. The budget committee enters into its minutes an explanation for any suggested change in the estimated expenditures and revenues as initially presented by the county commissioners; and [PL 1993, c. 582, §1 (NEW).]

B. In the proposed budget, the total estimated revenues, together with the amount of county tax to be levied, equal the total estimated expenditures. [PL 1993, c. 582, §1 (NEW).]  
[PL 1993, c. 582, §1 (NEW).]

**3. Public hearing.** The budget committee shall hold a public hearing in the county on the proposed budget before the end of the county's fiscal year and before final adoption of the budget. Notice of the hearing must be given in all newspapers of general circulation within the county at least 10 days before the hearing. Written notice and a copy of the proposed budget must be sent or delivered to the clerk of each municipality in the county in accordance with section 701, subsection 3. The municipal clerk shall notify the municipal officials of the proposed budget.  
[PL 2023, c. 87, §12 (AMD).]

**4. Adoption of budget; tax levy.** After the public hearing is completed, the budget committee shall adopt a final budget and transmit that budget to the county commissioners.

A. The county commissioners may not further increase, decrease, alter or revise the budget adopted by the budget committee except by unanimous vote of the county commissioners. If the adopted budget is changed by the county commissioners, the budget committee may reject that change by a 2/3 vote of its membership. The budget is final and not subject to further action by either the county commissioners or the budget committee upon failure of the commissioners to unanimously recommend changes in the budget transmitted from the budget committee or upon acceptance or rejection of changes by the budget committee. [PL 1993, c. 582, §1 (NEW).]

B. The budget adopted under this subsection is the final authorization for the assessment of county taxes and the county tax authorized is apportioned and collected in accordance with section 706.  
[PL 1993, c. 582, §1 (NEW).]  
[PL 1993, c. 582, §1 (NEW).]

#### SECTION HISTORY

PL 1993, c. 582, §1 (NEW). PL 2023, c. 87, §12 (AMD).

#### §898. Interim budget

If the budget is not approved before the start of a fiscal year, until a budget is finally adopted, the county shall operate on an interim budget, which may not exceed the previous year's budget. [PL 2009, c. 576, §1 (AMD).]

#### SECTION HISTORY

PL 1993, c. 582, §1 (NEW). PL 2009, c. 576, §1 (AMD).

#### §899. Filing of final budget

The budget committee shall file a copy of the final budget with the State Auditor on forms approved by the Office of the State Auditor. The State Auditor shall retain the forms for 3 years. [PL 1993, c. 582, §1 (NEW); PL 2013, c. 16, §10 (REV).]

#### SECTION HISTORY

PL 1993, c. 582, §1 (NEW). PL 2013, c. 16, §10 (REV).

#### §899-A. Review

The joint standing committee of the Legislature having jurisdiction over county government matters may review the operation of the budget committee before February 1, 1997 and, if it determines necessary, introduce legislation to amend or repeal this article. If the committee fails to act, this article continues in effect. [PL 1995, c. 462, Pt. A, §51 (NEW).]

#### SECTION HISTORY

PL 1995, c. 462, §A51 (NEW).

#### **§900. Budget; appropriations; approval**

Notwithstanding sections 2, 701 and 702, in Washington County the county commissioners may appropriate money according to a budget that must be approved by a majority of the county commissioners or as otherwise provided in this article. [PL 1997, c. 279, §1 (AMD).]

**REVISOR'S NOTE:** §900. Review (As enacted by PL 1993, c. 582, §1 was REPEALED by PL 1995, c. 462, Pt. A, §52)

#### SECTION HISTORY

PL 1991, c. 777, §1 (NEW). PL 1993, c. 582, §1 (NEW). PL 1995, c. 462, §A52 (RP). PL 1997, c. 279, §1 (AMD).

### ARTICLE 13

#### WASHINGTON COUNTY BUDGET ADVISORY COMMITTEE

##### **§900-A. Interim budget**

If the budget is not approved before the start of a fiscal year, the county shall operate on an interim budget, that may not exceed 80% of the previous year's budget, until a budget is finally adopted. [PL 1991, c. 777, §1 (NEW).]

#### SECTION HISTORY

PL 1991, c. 777, §1 (NEW).

##### **§900-B. Advisory committee**

There is established the Washington County Budget Advisory Committee as provided in this section. [PL 1991, c. 777, §1 (NEW).]

**1. Municipal officers; election; term.** Except as provided in subsections 2 and 2-A, the municipal officers from each county commissioner district shall choose the budget advisory committee members by the following procedure.

A. No later than 100 days before the end of the county's fiscal year, the county commissioners shall notify all municipal officers in the county to caucus by county commissioner districts at a specified date, time and place for the purpose of electing at least one municipal officer from each district as a member of the budget advisory committee; except that, in 1992, at least 3 municipal officers must be selected from each district unless the municipal officers of a district decide that another person from that district would be better qualified. A municipality may not be represented by more than one officer at a time. The county commissioner shall serve as nonvoting moderator for that district caucus. Nominations must be received from the floor. The nominee receiving the most votes is approved as a budget advisory committee member except that, in 1992, each caucus shall elect 3 members. The names of those elected by the caucus must be recorded and forwarded to the county commissioners. [PL 2007, c. 663, §23 (AMD).]

B. Budget advisory committee members serve 3-year terms except that, in 1992, one member from each district must be elected for a one-year term, one member for a 2-year term and one member for a 3-year term. If a budget advisory committee member ceases to be a municipal officer during the term of membership, that committee member vacates membership and the next district caucus shall elect a qualified municipal officer to serve for the remainder of the unexpired term. [PL 1991, c. 777, §1 (NEW).]

A municipal officer elected as a member of the budget advisory committee may name a designee to serve on the committee.

[PL 2025, c. 290, §1 (AMD).]

**2. Legislative member.** Prior to October 15, 2025, the Washington County legislative delegation shall annually select one member of the delegation who resides in Washington County to serve as a nonvoting member on the budget advisory committee. By October 15, 2025 and by October 15th of every odd-numbered year thereafter, the Washington County legislative delegation shall select, by majority vote, one member of the delegation who resides in Washington County to serve on the budget advisory committee for a 2-year term as a voting member. If the selected member resigns from the Legislature or from the budget advisory committee during the member's term of office, the Washington County legislative delegation shall select, by majority vote, another member of the delegation who resides in Washington County to serve the remainder of the term. The Washington County legislative delegation may replace a member selected pursuant to this subsection to serve on the budget advisory committee by a 2/3 vote of the delegation.

[PL 2025, c. 290, §1 (AMD).]

**2-A. Member from unorganized territory.** The county commissioners shall select, by majority vote, one member who is a resident of the unorganized territory in Washington County who has not served in or been employed by Washington County government within the past 3 years and is not a current employee of Washington County government as a voting member of the budget advisory committee to serve a 3-year term.

[PL 2025, c. 290, §1 (NEW).]

**3. Chair.** The budget advisory committee shall annually select one of its members to chair the committee.

[PL 1991, c. 777, §1 (NEW).]

## SECTION HISTORY

PL 1991, c. 777, §1 (NEW). PL 1997, c. 171, §1 (AMD). PL 1997, c. 279, §2 (AMD). PL 2007, c. 663, §23 (AMD). PL 2019, c. 23, §1 (AMD). PL 2025, c. 290, §1 (AMD).

### §900-B-1. Prior year's budget available

No later than 100 days before the end of the county's fiscal year, the county commissioners shall publish, deliver to the budget advisory committee and make available to the public copies of a financial statement for the preceding county fiscal year showing funds authorized, including but not limited to revenues, unappropriated fund balances and reserve accounts, and expenditures made for each department, account and program and showing the balance in each account at the end of the fiscal year.

[PL 2007, c. 663, §24 (AMD).]

## SECTION HISTORY

PL 1997, c. 279, §3 (NEW). PL 2007, c. 663, §24 (AMD).

### §900-C. Public hearing

The Washington County commissioners shall hold one or more public hearings on the budget estimate no later than 90 days before the end of the county's fiscal year and an informational meeting,

in conjunction with the budget advisory committee, with the Washington County legislative delegation no later than 30 days before the end of the county's fiscal year. [PL 2007, c. 663, §25 (AMD).]

#### SECTION HISTORY

PL 1991, c. 777, §1 (NEW). PL 2007, c. 663, §25 (AMD).

#### **§900-D. Budget estimate; submission to advisory committee; legislative delegation role**

The Washington County commissioners shall submit a budget estimate to the budget advisory committee no later than 90 days before the end of the county's fiscal year for the coming year. The budget advisory committee shall review the budget estimate and make recommendations to the commissioners no later than 45 days before the end of the county's fiscal year. The county commissioners shall act on the budget in a timely fashion and, in any event, not later than 15 days before the end of the county's fiscal year. If county commissioners wish to make changes in the budget recommended by the budget advisory committee, the county commissioners shall schedule one or more meetings with the budget advisory committee no later than 15 days before the end of the county's fiscal year for the purpose of negotiating a final budget. [PL 2007, c. 663, §26 (AMD).]

If, following negotiations, a final budget that is acceptable to the budget advisory committee is not approved by the county commissioners at least 15 days before the end of the county's fiscal year, the budget advisory committee shall adopt a final budget and transmit that budget to the county commissioners. The budget adopted by the budget advisory committee may be changed by a majority vote of the board of county commissioners. If the adopted budget is changed by the county commissioners, the budget advisory committee may reject that change by a 2/3 vote of its membership. The budget is final and not subject to further action by either the county commissioners or the budget advisory committee upon failure of the commissioners to recommend changes in the budget transmitted from the budget advisory committee or upon acceptance or rejection of changes by the budget advisory committee. The entire budget approval process must be completed by the last day of the county's fiscal year. [PL 2007, c. 663, §26 (AMD).]

#### SECTION HISTORY

PL 1991, c. 777, §1 (NEW). PL 1997, c. 279, §4 (AMD). PL 2007, c. 663, §26 (AMD).

#### **§900-E. Final budget estimates; filing**

A copy of the final budget estimates must be filed, on forms approved by the Office of the State Auditor, with the State Auditor, who shall retain them for 3 years. [PL 1991, c. 777, §1 (NEW); PL 2013, c. 16, §10 (REV).]

#### SECTION HISTORY

PL 1991, c. 777, §1 (NEW). PL 2013, c. 16, §10 (REV).

### ARTICLE 14

#### PENOBSCOT COUNTY BUDGET COMMITTEE

#### (REPEALED)

#### **§900-F. Definitions**

#### (REPEALED)

#### SECTION HISTORY

PL 1995, c. 682, §1 (NEW). PL 1997, c. 198, §1 (AMD). MRSA T. 30-A §900J (RP).

**§900-G. Budget; appropriations and approval****(REPEALED)**

## SECTION HISTORY

PL 1995, c. 682, §1 (NEW). MRSA T. 30-A §900J (RP).

**§900-H. Budget committee****(REPEALED)**

## SECTION HISTORY

PL 1995, c. 682, §1 (NEW). MRSA T. 30-A §900J (RP).

**§900-I. Budget process****(REPEALED)**

## SECTION HISTORY

PL 1995, c. 682, §1 (NEW). PL 1997, c. 198, §2 (AMD). MRSA T. 30-A §900J (RP).

**§900-J. Repeal****(REPEALED)**

## SECTION HISTORY

PL 1995, c. 682, §1 (NEW). PL 1999, c. 89, §1 (AMD). MRSA T. 30-A §900J (RP).

**ARTICLE 15****PENOBSCOT COUNTY BUDGET COMMITTEE****§900-K. Definitions**

As used in this article, unless the context otherwise indicates, the following terms have the following meanings. [PL 2005, c. 124, §1 (NEW).]

**1. Budget committee.** "Budget committee" means the Penobscot County Budget Committee. [PL 2005, c. 124, §1 (NEW).]

**2. Municipal official.** "Municipal official" means any elected member of a municipal government in Penobscot County. [PL 2005, c. 124, §1 (NEW).]

## SECTION HISTORY

PL 2005, c. 124, §1 (NEW).

**§900-L. Budget; appropriations and approval**

Notwithstanding sections 2, 701 and 702, in Penobscot County the county commissioners may appropriate money according to a budget that must be prepared and finalized in accordance with this article. [PL 2005, c. 124, §1 (NEW).]

## SECTION HISTORY

PL 2005, c. 124, §1 (NEW).

**§900-M. Budget committee**

There is established the Penobscot County Budget Committee to carry out the purposes of this article. [PL 2005, c. 124, §1 (NEW).]

**1. Membership.** The budget committee consists of the following members:

A. Two members elected from each commissioner district as provided in subsection 2; [PL 2005, c. 124, §1 (NEW).]

B. Two municipal officials appointed by each county commissioner from the commissioner's district; and [PL 2005, c. 124, §1 (NEW).]

C. One member of the county legislative delegation appointed by each county commissioner from the commissioner's district. [PL 2005, c. 124, §1 (NEW).]

[PL 2005, c. 124, §1 (NEW).]

**2. Municipal official elections.** No later than 75 days before the end of the county's fiscal year, the county commissioners shall notify all municipal officials to caucus by county commissioner district at a specified date, time and place for the purpose of electing one municipal official from each district as a member of the budget committee. Each county commissioner shall serve as nonvoting moderator for that district caucus. Nominations must be received from the floor. The nominee receiving the most votes is the budget committee member. The name of the member elected by the caucus must be recorded and forwarded to the county commissioners.

[PL 2007, c. 663, §27 (AMD).]

**3. Term; vacancy; replacement.** Budget committee members serve 2-year terms. If a budget committee member ceases to be a municipal official during the term of membership, the budget committee member vacates membership and a replacement must be appointed by the county commissioner from the district in which the vacancy occurred.

[PL 2005, c. 124, §1 (NEW).]

## SECTION HISTORY

PL 2005, c. 124, §1 (NEW). PL 2007, c. 663, §27 (AMD).

## §900-N. Budget process

**1. Public hearing.** The county commissioners shall hold one or more public hearings on the budget at times convenient for the residents of the county and no later than 15 days before the end of the county's fiscal year.

[PL 2007, c. 663, §28 (AMD).]

**2. Budget; submission to budget committee.** The Penobscot County commissioners shall submit a budget for the coming year to the budget committee no later than 50 days before the end of the county's fiscal year. The budget committee shall review the budget with the county commissioners no later than 30 days before the end of the county's fiscal year and make additions or deletions to the budget by a majority vote of the budget committee. A unanimous vote of the county commissioners is required to override the budget committee.

[PL 2007, c. 663, §29 (AMD).]

**3. Assessment of taxes.** The budget adopted under subsection 2 is the final authorization for the assessment of county taxes. The county tax authorized is apportioned and collected in accordance with section 706.

[PL 2005, c. 124, §1 (NEW).]

**4. Final budget; filing.** A copy of the final budget must be filed on forms approved by the Office of the State Auditor with the State Auditor, who shall retain it for 3 years.

[PL 2005, c. 124, §1 (NEW); PL 2013, c. 16, §10 (REV).]

**5. Interim budget.** If the budget is not approved before the start of the fiscal year, the county must operate on an interim budget that does not exceed the budget of the previous year until a final budget is adopted.

[PL 2005, c. 124, §1 (NEW).]

**SECTION HISTORY**

PL 2005, c. 124, §1 (NEW). PL 2007, c. 663, §§28, 29 (AMD). PL 2013, c. 16, §10 (REV).

**SUBCHAPTER 2****COUNTY FISCAL MATTERS****ARTICLE 1****EXPENDITURES****§901. Insurance for firefighters**

Any county may expend funds to be accounted for as other money of the county for the purchase of accident and disability insurance on a county-wide basis, protecting all persons whether part-time, full-time or on-call, and whether paid or unpaid, while acting as firefighters for any municipal fire department or incorporated volunteer fire association. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

**§902. Authority to operate a regional solid waste collection and disposal service**

**1. Authorization.** The county commissioners of each county may operate a solid waste collection and disposal system or contract for solid waste collection and disposal services to serve their respective counties. The county commissioners may contract with municipalities, unorganized townships, other governmental agencies, including regional refuse disposal districts, and private enterprises for the financing, implementation and operation of collection and disposal services.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**2. Municipalities and others served.** A county solid waste collection and disposal system or service may serve municipalities, unorganized townships and other public and private producers of solid waste. The system or service may serve municipalities, unorganized townships and other public and private producers of solid waste in an adjoining county with the approval of the county commissioners of that county.

A county may not require municipalities, unorganized territories and other public or private producers to join or be served by the system or service.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**3. Fees.** Each municipality, unorganized territory and each public or private producer of solid waste using the solid waste collection and disposal system or service offered by the county shall be assessed for the cost of that service. These costs shall be prorated equitably among those served. In determining the costs, consideration shall be given to, but not limited to, the nature and quantity of solid waste collected and disposed of.

The county commissioners shall determine the amount of assessments annually. In the case of municipalities, the county commissioners shall include these assessments in their warrants to municipal assessors of the municipalities served, issued under section 706. In the case of unorganized territory,

the county commissioners shall certify the amount of the assessments for the unorganized territory as provided in section 5903.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**4. Personnel.** County commissioners may not employ additional personnel solely for administrative and clerical purposes related to solid waste collection and disposal systems or services. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

#### §903. Authority to contract for energy conservation improvements

**1. Agreement with energy service and 3rd-party financing companies.** County commissioners may enter into an agreement with a private party, such as an energy service or 3rd-party financing company, for the design, installation, operation, maintenance and financing of energy conservation improvements at county facilities.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**2. Future operation.** The county commissioners, at the termination of the agreement with the private party under this section, may acquire, operate and maintain the improvement, renew the agreement with the private party or make an agreement with another private party to operate and maintain the improvement.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**3. Budgetary approval required.** Expenditures by the county commissioners under this section are subject to the county budgetary approval process.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

#### §903-A. Electricity services

**1. Definitions.** As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Aggregator" has the same meaning as defined in Title 35-A, section 3201. [PL 1999, c. 178, §1 (NEW).]

B. "Competitive electricity provider" has the same meaning as defined in Title 35-A, section 3201. [PL 1999, c. 178, §1 (NEW).]

C. "Retail access" has the same meaning as defined in Title 35-A, section 3201. [PL 1999, c. 178, §1 (NEW).]

[PL 1999, c. 178, §1 (NEW).]

**2. Establishment.** County commissioners may establish a county electricity agency, referred to in this section as an "agency," to serve as a public aggregator for any electricity consumers, public or private, located within a county.

[PL 1999, c. 178, §1 (NEW).]



**3. Powers.** An agency is authorized to:

- A. Enter into agreements with electricity consumers located within a county to aggregate their electric service needs within that county for the purpose of purchasing electricity on a group basis on or after the beginning date of retail access; and [PL 1999, c. 178, §1 (NEW).]
- B. Exercise any other powers or authority that county commissioners are authorized to exercise and that the county commissioners expressly delegate to the agency. [PL 1999, c. 178, §1 (NEW).]

An agency may not require any electricity consumer to join or be served by the agency.  
[PL 1999, c. 178, §1 (NEW).]

**4. Agency board; appointment; terms; vacancy.** The affairs of an agency are managed by a board of 9 persons appointed by the county commissioners. All board members must be residents of the county and no more than 3 may reside in any one commissioner district established under section 66. Board members serve for a 3-year term of office and may be reappointed, except that members of the first board have the following staggered terms chosen by lot at the board's first meeting.

- A. Three members serve a one-year term. [PL 1999, c. 178, §1 (NEW).]
- B. Three members serve a 2-year term. [PL 1999, c. 178, §1 (NEW).]
- C. Three members serve a 3-year term. [PL 1999, c. 178, §1 (NEW).]

When a vacancy occurs on the board as a result of death, resignation, removal from the county, permanent incapacity or for any other reason, the county commissioners shall appoint a person to fill the vacancy for the unexpired term of office.  
[PL 1999, c. 178, §1 (NEW).]

**5. Funding; expenses; liabilities.** All funding of and expenditures by an agency, including compensation of board members, must be authorized in the county budget. In order to raise revenues to fund its operations, an agency may impose a charge on consumers served by the agency, as long as any such charges are clearly identified and disclosed to consumers. All revenues and expenses of an agency must be segregated from other county revenues and expenses and separately accounted.

Nothing in this section may be construed to authorize an agency or a county through an agency to incur any indebtedness or liability on behalf of or payable by the State. Any debt or liability created or incurred by an agency or a county through an agency pursuant to this section is the responsibility of the agency or the county and does not constitute or create in any way a debt or liability of the State. An action taken by an agency or a county pursuant to any authority granted under this section may not be construed to constitute a pledge of the faith and credit of the State. All contracts entered into by an agency or a county pursuant to this section must contain a statement to the effect that the agency or county is solely responsible for all liabilities arising from the contract and that neither the faith and credit nor the taxing power of the State is pledged to the payment of any such liabilities.  
[PL 1999, c. 178, §1 (NEW).]

**6. Conflict of interest.** A person may not hold office as an agency board member if the person owns, controls or otherwise has a direct financial interest in any competitive electricity provider.  
[PL 1999, c. 178, §1 (NEW).]

**7. Reservation of powers.** Nothing in this section limits any other power or authority that county commissioners or others may have to provide services, including services related to the purchase and sale of electricity.  
[PL 1999, c. 178, §1 (NEW).]

**8. Subject to applicable law.** Nothing in this section exempts an agency from the provisions of Title 35-A, including provisions relating to aggregators.  
[PL 1999, c. 178, §1 (NEW).]

**SECTION HISTORY**

PL 1999, c. 178, §1 (NEW).

**§904. Food stamp or donated food program**

The county commissioners of any county may provide for a food stamp or donated food program in conformity with regulations adopted by the United States Department of Agriculture and the United States Department of Health, Education and Welfare and may expend county funds to operate and administer such a program. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

**§905. Priority social services programs**

The county commissioners may expend county funds, from whatever source received, for a priority social services program under the Priority Social Services Act of 1973 contained in Title 22, Subtitle IV. They may assist in, contribute to and participate in providing a priority social services program through agreements between public or nonprivate organizations and the Department of Health and Human Services. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD); PL 2003, c. 689, Pt. B, §6 (REV).]

**1. Cumberland County.** The county commissioners of Cumberland County may also expend county funds for other nonwelfare programs as authorized by the Cumberland County legislative delegation.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2003, c. 689, §B6 (REV).

**§906. Kennebec County fire protection services for Unity Township**

The county commissioners of Kennebec County may contract with municipalities for fire protection services for Unity Township, assess Unity Township and expend funds to provide those services. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

**§907. Piscataquis County child and family services**

The county commissioners of Piscataquis County may expend county funds to support programs for child and family services. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**SECTION HISTORY**

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

**§908. Ambulance service in the plantations and unorganized territories of Piscataquis County**

The county commissioners of Piscataquis County may expend funds for ambulance service in the plantations and unorganized territories of that county. Those funds may be raised by tax levy in those plantations and territories. The commissioners may contract with either a profit or nonprofit agency or a municipality to provide ambulance service and may enter into reciprocal agreements with private, public and municipal agencies for ambulance service. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

#### **§909. County advisory organizations**

A county may raise or appropriate money to obtain the services of advisory organizations. The Legislature recognizes the Maine County Commissioners' Association and the Maine Sheriffs' Association as nonprofit advisory organizations and declares these associations to be instrumentalities of their member counties with their assets upon their dissolution to be delivered to the Treasurer of State to be held in custody for the counties of the State. An advisory organization may receive federal grants or contributions for their activities with respect to the solution of county problems. [PL 2003, c. 75, §1 (NEW).]

#### SECTION HISTORY

PL 2003, c. 75, §1 (NEW).

#### **§910. Broadcast television translator stations**

A county may receive federal grants or contributions for the construction and operation of a broadcast television translator station as described in 47 Code of Federal Regulations, Section 74.732 (2008). Two or more counties may act jointly in performing the operations authorized by this section. [PL 2009, c. 117, §1 (NEW).]

#### SECTION HISTORY

PL 2009, c. 117, §1 (NEW).

## ARTICLE 2

### BUDGETARY ACCOUNTS

#### **§921. Capital reserve accounts**

**1. Capital reserve accounts authorized.** Section 5801, subsections 1 and 2, and section 5802, which contain the capital reserve account provisions for municipalities, apply equally to counties. The county commissioners have the powers and duties of municipal officers under those provisions. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**2. Purpose of account stated.** Before establishing any account under this section, including capital reserve accounts established for the unorganized territory, the county commissioners shall clearly specify the purpose for which the account is created, state the anticipated amount of the account and report that purpose and that amount, in writing, to the Office of the State Auditor. Once a purpose for an account is specified, any expenditure from that account must be for that purpose unless the Office of the State Auditor states in writing that an account for that purpose is no longer needed.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD); PL 2013, c. 16, §10 (REV).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2013, c. 16, §10 (REV).

#### §922. Insufficient appropriations

**1. Transfer of funds within department or agency.** Whenever any specific appropriation of a department or agency of county government is insufficient to pay the required expenditures for the statutory purposes for which the appropriation was made, the county commissioners may transfer an amount from any other specific line appropriation of the same department or agency to meet the expenditure, upon the written request of the department or agency. This request must bear the written approval of a majority of the county commissioners.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**2. Contingent fund.** There is established a contingent account in each county in an amount not to exceed the greater of 1.5% of the annual county budget or \$100,000, except in Sagadahoc County, where the contingent account may not exceed 4% of the annual budget. Any funds that are available to each county may be used for this purpose. The contingent fund may be used at the discretion of the county commissioners for emergency purposes only. At the end of each fiscal year there must be transferred from unencumbered county funds an amount sufficient to restore the established county contingent account.

[PL 2003, c. 241, §1 (AMD).]

**3. Record of transfers.** The county treasurer shall keep a record of any transfers between specific line categories or from the contingent account. This record must be certified by the county commissioners within 30 days of each transfer.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1991, c. 789, §1 (AMD). PL 1993, c. 343, §1 (AMD). PL 2003, c. 241, §1 (AMD).

#### §923. Capital expenditure accounts to carry over

Any unexpended balance of capital expenditures shall not lapse but shall be carried forward into the next year or until the purpose for which that account was established has been completed. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

#### §924. Surplus funds

The county commissioners of each county shall use any unencumbered surplus funds at the end of a fiscal year in the following fiscal year only as provided in this section. [PL 2005, c. 84, §2 (AMD).]

**1. Restore contingent fund.** The county commissioners shall first use any unencumbered surplus funds to restore the contingent account as provided in section 922, subsection 2.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**2. Reduce tax levy.** After restoring the contingent account under subsection 1, the county commissioners shall use any unencumbered surplus funds to reduce the tax levy in the following fiscal year as provided in this subsection. The county commissioners shall use any remaining unencumbered surplus funds in excess of 15% for the fiscal year beginning in 2002, 18% for the fiscal year beginning in 2003 and 20% for the fiscal year beginning in 2004 and each fiscal year thereafter of the amount to be raised by taxation in the following fiscal year to reduce the tax levy in that year. The county commissioners may not commit taxes to be raised in any fiscal year until the county commissioners have complied with this subsection.

[PL 2001, c. 349, §6 (AMD).]

**3. Other uses; working capital.** After compliance with subsection 2, the county commissioners may use any remaining unencumbered surplus funds to fund a county charter commission, as provided in section 1322, subsection 4, or to establish or fund a capital reserve account under section 921, including a corrections services capital reserve account, as provided in section 5801. If not used for these purposes, any remaining surplus funds may not be expended but must be retained as working capital for the use and benefit of the county except that correctional unencumbered surplus may not lapse to the county's noncorrectional fund balance but must be carried forward as the county or regional jail authority correctional services fund balance. Correctional services funds may be expended only for corrections services.

[PL 2009, c. 391, §3 (AMD).]

**4. Unencumbered surplus funds defined.** As used in this section, the term "unencumbered surplus funds" means the actual revenue in excess of estimates, as filed with the Office of the State Auditor for that fiscal year; all unexpended account balances at the end of that fiscal year, not including capital reserve accounts established pursuant to section 921; all overlay as permitted under section 706; and any unexpended balances carried forward from prior fiscal years, including amounts retained as working capital.

[PL 2001, c. 349, §6 (NEW); PL 2013, c. 16, §10 (REV).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1993, c. 573, §3 (AMD). PL 2001, c. 349, §6 (AMD). PL 2005, c. 84, §2 (AMD). PL 2009, c. 391, §3 (AMD). PL 2013, c. 16, §10 (REV).

### ARTICLE 3

#### DEBTS AND BORROWING

##### §931. Property taken for debt due from county

The personal property of the residents and the real estate within the boundaries of a county may be taken to pay any debt due from the county. The owner of property so taken may recover from the county under Title 14, section 4953. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

##### §932. Anticipatory borrowing

**1. Taxes.** The county commissioners of all counties may borrow in anticipation of taxes. If the county budget has not yet been approved, the county commissioners of each county may borrow an amount not exceeding 80% of the previous year's budget, except as otherwise provided. [PL 2005, c. 79, §4 (AMD).]

**2. Sale of notes or securities.** The county officers authorized to issue notes and securities may borrow money in anticipation of their sale by issuing temporary notes and renewal notes, the total face amount of which does not exceed at any one time outstanding the authorized amount of the notes and securities. The period of this anticipatory borrowing may not exceed one year and the time within which the securities are to become due may not be extended by such anticipatory borrowing beyond the time fixed in the vote authorizing their issue or, if no term is specified there, beyond the term permitted by law.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**3. Change of fiscal year.**  
[PL 2015, c. 335, §15 (RP).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2005, c. 79, §4 (AMD). PL 2007, c. 653, Pt. A, §13 (AMD). PL 2009, c. 391, §4 (AMD). PL 2015, c. 335, §15 (AMD).

#### §933. Temporary loans

Without obtaining the consent of their county, the county commissioners of each county may raise funds through temporary loans not exceeding 1/5 of 1% of the assessed valuation of their respective counties. These loans must be paid, within one year from the time when the loan is contracted, out of money raised during the current year by taxes. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

#### §934. Loans

The county commissioners may obtain loans of money for the use of their county and cause notes, obligations or bonds, with coupons for lawful interest, to be issued for payment of the loans. These loans may not exceed \$10,000, except in Franklin County and Aroostook County as provided in sections 935 and 935-A and except to the extent authorized pursuant to Title 10, chapter 110, without first obtaining the consent of the county, substantially as provided in section 122 or by countywide referendum pursuant to section 938. [PL 2009, c. 517, §14 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1991, c. 778, §1 (AMD). PL 1999, c. 717, §1 (AMD). PL 2009, c. 517, §14 (AMD).

#### §935. Franklin County loans

The county commissioners of Franklin County may obtain loans of money for the use of Franklin County, not to exceed \$50,000, and cause notes or obligations, with coupons for lawful interest, to be issued for payment of the loans. Any loans of money in excess of \$10,000 may be incurred only for the purpose of building, rebuilding, altering or otherwise improving county owned real estate and

personal property in that real estate. [PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

#### **§935-A. Aroostook County loans**

The county commissioners of Aroostook County may obtain loans of money for the use of Aroostook County, not to exceed \$95,000, and cause notes or obligations, with coupons for lawful interest, to be issued for payment of the loans. Any loans of money in excess of \$10,000 may be incurred only for the purpose of building, rebuilding, altering or otherwise improving county-owned real estate and personal property in that real estate. [PL 1991, c. 778, §2 (NEW).]

#### SECTION HISTORY

PL 1991, c. 778, §2 (NEW).

#### **§936. Bonds**

#### **(REPEALED)**

#### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 1999, c. 717, §2 (RP).

#### **§937. Financial statements required**

The treasurer of the county shall prepare a signed statement to accompany any question submitted to the electors for ratification of a revenue-producing, revenue-refunding or general obligation of the county bond issue. The statement must set forth: [PL 1991, c. 548, Pt. D, §4 (AMD); PL 1991, c. 548, Pt. D, §10 (AFF).]

**1. Total indebtedness.** The total amount of bonds of the county outstanding and unpaid, the total amount of bonds of the county authorized and unissued and the total amount of the bonds of the county contemplated to be issued if the enactment submitted to the electors is ratified; [PL 1991, c. 269, §1 (NEW).]

**2. Costs.** An estimate and explanation of costs involved, including varying interest rates, the estimated cost of interest on the bond amount to be issued, the total cost of principal and interest to be paid at maturity and any other substantive information relating to the debt of the county as the treasurer may determine; and [PL 1991, c. 269, §1 (NEW).]

**3. Validity.** A declaration that the validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the estimate made pursuant to subsection 2. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance. [PL 1991, c. 269, §1 (NEW).]

#### SECTION HISTORY

PL 1991, c. 269, §1 (NEW). PL 1991, c. 548, §D4 (AMD). PL 1991, c. 548, §D10 (AFF).

#### **§938. Bond issue referendum election; conduct; public hearings**

Except as otherwise provided in sections 122, 934 and 937, the method of voting and the conduct of a county bond referendum election are governed by Title 21-A. [PL 1999, c. 717, §3 (NEW).]

**1. County commissioners, administrators; perform duties of Secretary of State.** When Title 21-A applies to a county bond referendum election, the county commissioners or county administrators shall perform the duties of the Secretary of State prescribed by Title 21-A.  
[PL 1999, c. 717, §3 (NEW).]

**2. Budget review; public hearings.** Prior to each county bond referendum election, each county bond issue question must be reviewed by the appropriate county budget committee. Following this review, the county commissioners shall conduct at least one public hearing in each of the county commissioner districts in that county. The public hearing must include a reading of each bond issue question proposed by the commissioners to be voted upon by the county.  
[PL 1999, c. 717, §3 (NEW).]

**3. Statewide election.** A county bond referendum election may only be conducted during a statewide election.  
[PL 1999, c. 717, §3 (NEW).]

**4. Result filed with the Secretary of State.** The result of a county bond referendum election must be declared by the county commissioners or county administrators and due certificate filed with the Secretary of State.  
[PL 1999, c. 717, §3 (NEW).]

#### SECTION HISTORY

PL 1999, c. 717, §3 (NEW).

### ARTICLE 4

#### AUDITS AND REPORTS

##### §951. County audit

**1. Annual audit.** Every county shall have an audit made of its accounts annually covering the last complete fiscal year by the Office of the State Auditor or by a certified public accountant selected by the county commissioners. The audit must be performed in accordance with generally accepted auditing standards and procedures pertaining to governmental accounting. The auditor shall produce an audit report that includes the items required in section 952-A. When an audit is conducted by a certified public accountant, the audit, upon completion, must be forwarded to the Office of the State Auditor. The audit, including the management letter, is a public document.  
[PL 2003, c. 178, §2 (AMD); PL 2013, c. 16, §10 (REV).]

**2. Improper transactions; report to district attorney.** If, in the course of the audit, the auditor finds evidence of improper transactions, including the use of contingency funds for nonemergency purposes, the transfer of funds between departments or agencies, incompetence in keeping accounts or handling funds, failure to comply with this subchapter or any other improper practice of financial administration, the auditor shall report the same to the district attorney immediately.  
[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

**3. Commissioners responsible.** The county commissioners are responsible for the proper financial administration of each county department or agency and for approving county expenditures.  
[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

#### SECTION HISTORY



PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2003, c. 178, §2 (AMD). PL 2013, c. 16, §10 (REV).

## **§952. Annual report**

**(REPEALED)**

### SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD). PL 2003, c. 178, §3 (RP).

## **§952-A. Audit report**

**1. Report contents.** The report required pursuant to section 951, subsection 1 must contain the following items:

- A. A management letter; [PL 2003, c. 178, §4 (NEW).]
- B. A letter of transmittal; [PL 2003, c. 178, §4 (NEW).]
- C. The independent auditor's report on the financial statements; and [PL 2003, c. 178, §4 (NEW).]
- D. All financial statements and all other information required by governmental accounting and financial reporting standards. [PL 2003, c. 178, §4 (NEW).]

[PL 2003, c. 178, §4 (NEW).]

**2. Copies for distribution.** Copies of the report must be deposited in the county commissioners' office or a convenient place of business for distribution to the public and must be distributed to each municipality in the county.

[PL 2003, c. 178, §4 (NEW).]

**3. Copies open for inspection.** Copies of the report and all county records must be kept in the county commissioners' office and must be open to the inspection of the public during usual business hours.

[PL 2003, c. 178, §4 (NEW).]

### SECTION HISTORY

PL 2003, c. 178, §4 (NEW).

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