## §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).

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