§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).

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