

§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).]

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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).

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