

**§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).

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