

M.C.C.A.

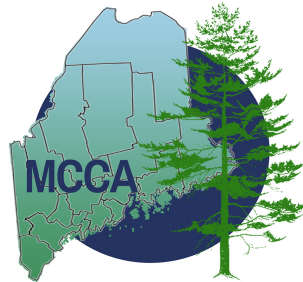
Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

William Blodgett, Secretary-Treasurer
Lincoln County

Charles Pray
Executive Director

Lauren Haven
Office Manager



Maine County Commissioners Association

4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697
www.mainecounties.org

MAINE COUNTY COMMISSIONERS ASSOCIATION

MCCA Board of Directors' Meeting

August 14th, 2019 at 10:00 am
MCCA Offices in Augusta

Agenda

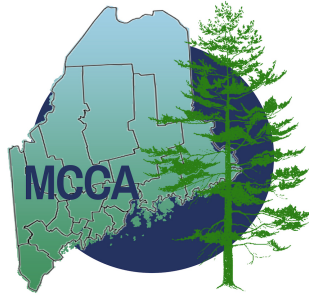
- I. Call to Order, Introductions, Attendance & Pledge of Allegiance
- II. Approval of/Additions to the Agenda
- III. Approval of July 10th, 2019 Meeting Minutes
- IV. 2020 Bicentennial Parade Presentation by Auburn City Manager Peter Crichton
- V. Consideration of Long-term Funding for MCCA
- VI. Performance Evaluation of Executive Director Charles Pray
- VII. Reports
 - A. Executive Director Report and Legislation Discussion
 - B. Financial Reports
 - C. Association Reports
 - D. Annual Convention Report
 - E. NACo Report
- VIII. Other Business
- IX. Adjournment

M.C.C.A.

Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

William Blodgett, Secretary-Treasurer
Lincoln County



Maine County Commissioners Association

4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697

www.mainecounties.org

Charles Pray
Executive Director

Lauren Haven
Office Manager

MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors' Meeting Minutes MCCA Offices, July 10, 2019

I. Call to Order, Introductions, Attendance and Pledge of Allegiance

MCCA President Thomas Coward called the meeting to order at approximately 10:00 a.m. following the MCCA Risk Pool meeting. Attendees recited the Pledge of Allegiance and all present introduced themselves.

DIRECTORS PRESENT: *Androscoggin* – Manager Larry Post proxy for Comm. John Butler; *Aroostook* – Comm. Norman Fournier; *Cumberland* – Comm. Tom Coward. *Hancock* – Comm. William Clark; *Kennebec* – Admin. Bob Devlin proxy for Comm. George Jabar; *Knox* – Comm. Sharyn Pohlman; *Lincoln* – Comm. William Blodgett; *Oxford* – Manager Tom Winsor proxy for Comm. Steven Merrill; *Penobscot* – Comm. Peter Baldacci; *Piscataquis* – Comm. Wayne Erkinen; *Sagadahoc* – Admin. Pamela Hile proxy for Comm. Brian Hobart; *Waldo* – Comm. Amy Fowler; and *York* – Comm. Michael Cote.

OTHERS PRESENT: *Cumberland* – Comm. Steve Gorden; *Hancock* – Admin. Scott Adkins; *Knox* – Admin. Andy Hart; *Lincoln* – Admin. Carrie Kipfer; *Somerset* – Comm. Robert Sezak; *MACCAM* - Admin. Bill Collins; *MECCA* - Owen Smith; *MSA* – Sheriff Ken Mason.

DIRECTORS ABSENT: *Androscoggin* – Comm. John Butler; *Kennebec* – Comm. George Jabar; *Oxford* – Comm. Steven Merrill; *Sagadahoc* – Comm. Brian Hobart; *Somerset* – Comm. Newell Graf; and *Washington* – Comm. Chris Gardner

STAFF PRESENT: Executive Director Charles Pray, Risk Pool Manager Malcolm Ulmer and Office Manager Lauren Haven.

II. Approval of/Additions to the Agenda

President Tom Coward inquired if there were any additions to the agenda. Comm. Baldacci made a motion to accept the agenda as written. Comm. Steve Gorden seconded the motion and it passed.

III. Approval of June 12th Board of Directors' Meeting Minutes

Comm. Fournier moved to approve the minutes from the Board of Directors' meeting on June 12th, 2019 with one revision in the attendance requested. Comm. Pohlman seconded the motion and it passed unanimously. Admin. Bob Devlin requested there be more detail in the June minutes regarding the issues brought to light during the meeting. President Coward suggested he give Lauren specific text to be included and it could be reviewed and accepted at a future meeting.

IV. Consideration of the Sunday River 2020 Convention Venue Proposal

Office Manager Lauren Haven presented the proposal submitted by Sunday River for the dates of September 24th through September 27th, 2020. The pricing is similar to the rates we took advantage of in 2017 and our new contact, Brian Chamberlain, based the number of rooms on what we actually used at the last convention we held there. He also offered a low fee for the deposit, \$500 which would secure the dates along with the signed contract. After a brief discussion, Comm. Fournier moved to accept Sunday River's proposal, seconded by Admin. Devlin, and the motion passed with a unanimous vote. Executive Director Charles Pray requested he be authorized to sign the contract. Comm. Baldacci moved to give Mr. Pray the authority to sign the contract, seconded by Comm. Pohlman, and the motion passed with a unanimous vote.

V. Presentation from the Long-Term Finance Committee

Comm. Norm Fournier chaired the Long-Term Finance Committee which included himself, Comm. Amy Fowler, Comm. Steve Gorden and Admin. Pam Hile. Comm. Fournier presented the report developed by the Committee explaining the process and methodology used to arrive at the conclusions drawn in the document. The report culminated with a recommended formula using a base rate, county valuation and population to increase membership dues. This formula (number #8) was endorsed by all Committee members to keep the Association solvent. The report also outlined a three-year plan to increase membership dues annually until the desired level has been reached.

Admin. Bill Collins spoke for MACCAM. The Association discussed this topic at their last meeting. Unfortunately, the report had not yet been available, but it was clear members felt if the membership dues rate increases, there should also be an increase in the value of services MCCA provides to member counties. Having said that, the group was in favor of the organization moving forward.

The group discussed the subject at length. Comm. Baldacci corrected the explanation for the formula used for NACo membership dues. In a straw vote, the majority of MCCA Board members felt the recommended dues formula was likely to be supported by their county board of commissioners. The Long-Term Finance Committee offered to send a representative to meet with commissioners in each county to help explain the report if it would be helpful. Attendees also discussed the idea of adding a second vote to counties who pay more than a pre-determined threshold, perhaps twice the base amount or over \$16,000. The group also talked about unorganized territories and how value and population should or should not be factored into the formula for dues.

Comm. Baldacci moved that the Board of Directors vote on whether or not to accept the Long-Term Finance Committee's recommendation of formula number 8 at the August 14th meeting. This would

give members time to make a decision with their respective county boards. The motion was seconded by Comm. Fournier, and the motion passed with a unanimous vote.

President Coward and meeting attendees thanked the Committee for their hard work on this project.

VI. Reports

A. Executive Director Report and Legislative Discussion

Executive Director Charles Pray presented his report highlighting the legislative accomplishments from the session which adjourned June 20th. These accomplishments included the additional three million per year in jail funding for which he explained the plan for the disbursement of funds. Mr. Pray noted a, “thank you” to Kathleen Ayers for her help with all the bills expected to impact probate. LD 657, *An Act To Reorganize the Probate Courts* was carried over. Mr. Pray and Admin. Bob Devlin worked with Principal Analyst Marc Cyr and Director Chris Nolan of the Office of Fiscal & Program Review to establish a process determining costs estimated in attached fiscal notes. This project is still in progress.

B. Financial Reports

Office Manager Lauren Haven presented the June financial reports. There were no surprises. Debits were associated with normal operating expenses and credits were largely from vendors registering for the upcoming convention. As there were no questions, Comm. Baldacci moved to accept the financial reports, seconded by Admin. Mike Cote and it passed with no opposition.

C. Association Reports

MACCAM: Admin. Bill Collins covered this report earlier in the meeting.

MECCA: Owen Smith reported the association expected to meet next week to review police protocols and fire protocols. There will be a training in September in West Bath based on the emergency in Las Vegas.

MSA: Sheriff Mason reported on the association’s participation in Camp Postcard mentoring seventy-two 5th and 6th graders, helping them build relationships, learn life skills, and change their perceptions of law enforcement. The event took place in Agassiz Village in Poland, Maine staffed by volunteer law enforcement and criminal justice professionals, community volunteers, and Volunteers of America personnel. MSA planned to meet in Eastport next week. The group was awaiting the outcome of six bills still being addressed. The Sheriff’s employed a new tag-team tactic during this legislature assigning a Sheriff every week to attend meetings and offer testimony. They believe this strategy was successful.

D. Annual Convention Report

Office Manager Lauren Haven reported the Committee met on June 14th. Vendor registration forms continued to be processed and attendee registration would be opened at the end of this week. Lauren mentioned the minutes from the last Convention Planning Committee meeting were included in the agenda packet for further detail of their progress. The Committee planned to meet on Friday, July 19th here at the MCCA offices.

E. NACo Report

Comm. Baldacci reminded the group of the upcoming Annual Conference in July 12th to July 15th taking place in Las Vegas, Clark County Nevada. He and Comm. Fowler were scheduled to attend the NACo Conference.

Also, Hancock County was recently featured in NACo County News! And Cumberland County Manager Jim Gailey completed NACo's 12-week High Performance Leadership Academy online program.

XIII. Other Business

No other business was brought before the Board.

XIV. Adjournment

President Tom Coward invited a motion to adjourn at approximately 12:15 p.m. Comm. Cote made the motion seconded by Comm. Fowler, and the motion was unanimously approved. The group adjourned to lunch.

Respectfully submitted,

MCCA Office Manager, Lauren Haven

Attested:

MCCA Secretary-Treasurer

MCCA Long Term Finance Committee Report

Table of Contents

	Page Number
Part 1. Task of the Committee/Process	2
Part 2. Value of MCCA to its Members	3
Part 3. Funding	6
Part 4. Committee Recommendations	8
Appendices	
I. Committee Meeting Minutes	11
II. Funding Research and Formulas	19
III. History of MCCA Dues 2009-2019	32

1. Committee's Task and Process

In April 2019 Tom Coward, President of MCCA appointed the Long Term Funding Committee comprised of Commissioner Amy Fowler, Waldo County, Commissioner Steve Gordon, Cumberland County, Commissioner Norm Fournier, Aroostook County and County Administrator, Pam Hile, Sagadahoc County with staff support from Charles Pray and Lauren Haven. The reason for the Committee is that MCCA has been balancing its books for the past three years by using Reserves and a Refund from the Maine State Retirement System. These funds are running out this year. Therefore, there is a need for a Committee to come up with funding recommendations. The Committee met four times, May 17th, June 5th, June 21st and July 3rd via conference call with 100% attendance (Appendix I). The Committee started its deliberations by reviewing MCCA's 2019 budget, looking closely at income generated and expenses; By Laws; and the Agency's Strategic Plan. MCCA's Executive Director was instrumental in getting the Committee information on how eleven states fund their Associations, NACo's Dues Structure and Maine Municipal Association's Dues Structure. (Appendix II.)

II. Value of MCCA to Members

A. Strategic Plan Goals

1. Strengthen the role of county government by maintaining a comprehensive advocacy role in the state and federal legislative, administrative and regulatory process.
2. Enhance management of county government by providing quality member services for all Maine Counties.
3. Provide programming, services, information and education that supports members in...(providing)...comprehensive, effective and efficient service delivery.

B. Most Beneficial Services MCCA Currently Offers

1. One voice for County interest like MMA (power in numbers)
2. Forum for 15 member Counties to get together monthly to share ideas and best practices
3. One focal point at State level for County Information, data or inquiries
4. Lobbying Legislature and Governor
 - a. \$18.3 million Jail funding
 - b. Testifying on bills which impact Counties Saving an estimated several million dollars in additional county costs
 - c. Impact on Legislative bills detriment to Counties that never see light of day due to MCCA efforts
 - d. Visibility with the Legislature and Governor's Office, as well as State departments and agencies.
5. Self-Insurance with Risk Pool for liability, property etc. for the 15 Counties keeping cost reasonable and governed by membership of the Counties
6. Voice at Federal level through NACo
7. Yearly Convention that brings in expertise on various topics beneficial to all Counties
8. Organize education opportunities and forums for elected officials
9. Forum for the various County groups (Maine Assoc. of County Clerks, Administrators and Managers, Maine Register of Deeds Assoc., Maine Assoc. of Registers of Probate, Maine Sheriffs Assoc., Maine Assoc. of County Treasurers, Maine Emergency Management County Directors Council, and Maine Emergency

County Communications Association) to have dialogue with the County Commissioners on the State level.

C. Improvements to Increase Value of Services

1. *Lobbying*

a. Become proactive in identifying, drafting and submitting legislation pertaining to counties. One way this can be achieved is by having the Legislative Policy Committee (LPC) continue to meet monthly (or more often) when the legislature is not in session to identify issues about which the counties may wish to submit legislation (no additional cost).

b.) Improve communications and information to LPC regarding pending legislation. One way to assist with this might be to contract for a part-time legislative analyst during the first year of each biennial session (additional cost).

c.) Increase involvement by MCCA members in legislative activities such as attending hearings, drafting and submitting testimony, communicating with legislative delegations. Assign a representative county on a rotating basis each week the Legislature is in session. One way to achieve this is to host a legislative breakfast/luncheon at the MCCA for each County and provide a uniform format, handouts, etc. that can be easily followed and presented (meal to be funded primarily by the county, although some additional cost to MCCA may be involved). Counties holding additional legislative events in their county should be encouraged to share this information with the LPC. Also, advise Counties when legislation specific to their interest is presented and task them with taking the lead to provide legislative responses and attendance.

2. *Insurance Pools*

a.) Examine the possibility of providing other pooled insurance services such as workers compensation and health insurance. This might be accomplished by establishing a committee to examine other pooled insurance opportunities with a deadline to report back to the group (initially, no additional cost).

3. *Purchasing*

a.) Facilitate cooperative purchasing opportunities among county jail services such as paper supplies, electronic equipment, bedding, food, and medical services, or coordinate county office bulk purchasing (perhaps vehicles) to realize a cost savings (no additional cost).

4. Education

a.) Expand training opportunities by encouraging greater participation by affiliates. MCCA members should work with their registrars, sheriffs, etc. to identify and develop trainings that would be mutually beneficial (no additional cost).

b.) Explore the possibility of offering training session(s) at the MMA Annual Convention that are specifically towards county/municipal relationships and services (additional cost minimal).

c.) Increase training opportunities offered by MCCA. One option might be to bring in speakers to address various topics during “after lunch” short sessions at MCCA meetings (minimal cost to pay expenses of speakers).

d.) Charge staff with increasing educational opportunities (no additional cost).

5. Multi-County Partnerships

a.) Explore and facilitate opportunities for multi-county ventures, services and/or agreements that will result in savings and efficiencies. One example might be coordinating the provision of Medically Assisted Treatment (MAT) services by the County jails (no additional cost). Another example might be to assist in coordinating shared programs such as Information Technology (IT).

III. Funding

A.) Current Budget Shortfall:

As previously stated MCCA has been balancing its books for the past three years by using reserves and a refund from Maine's Retirement System. If MCCA was to do nothing the FY20 Budget starting January 1, 2020 would have a \$37,985 shortfall. This amount is needed just to meet current expenses with no increase in operating cost. It should also be noted that MCCA lost \$8,950 of income when Franklin County withdrew from MCCA in 2017.

B.) Options

1. *Do nothing.* This will likely result in the need to dissolve MCCA, with implications for the Risk Pool and other benefits such as lobbying.
2. *Cut expenses.* Restructuring or eliminating staff positions would severely impair MCCA's ability to provide services. Also, most operating expenses are either fixed or would have minimal impact on the total shortfall if reduced or eliminated.
3. *Increase funding.* MCCA will continue to explore other revenue sources such as those generated by advertising and the annual convention; however, dues will continue to be the primary funding source and the only one that can be reliably budgeted.
4. *Risk Pool funding.* Any re-evaluation of the current policy, as well as the ultimate amount of the annual Risk Pool assessment to MCCA, will be determined by the Risk Pool Board of Directors.

C.) Funding necessary to meet the budgetary shortfall, replenish surplus and improve services.

1. *Model formulas.*

The Committee reviewed how other States fund their Association. Of the States that we received data, seven based their dues on valuation or population or a combination of both. None had a flat rate structure like we have in Maine. (Appendix 2). Reviewed NACo's Dues Structure which is based on various County budgets (Appendix 2). Also, reviewed Maine Municipal's Dues Structure which is based on a flat base rate and the remainder 50/50 based on valuation and population (Appendix 2). Committee spend a considerable amount of time looking at different Dues Models to fund the Organization. These are listed in Appendix 2:

- # 1 Base of \$6200 and remainder 50% valuation and population
- # 2 Base of \$7000 and remainder 43% valuation and population
- # 3 Base of \$7500 and remainder 43% valuation and population
- # 4 Base of \$9400 and remainder 25% valuation and population

- # 5 Base of \$9400 and remainder 25% on valuation
- # 6 Base of \$9400 and remainder 25% on population
- # 7 Total amount of dues evenly divided amongst 15 Counties
- # 8 Base of \$9950 and remainder 20% on valuation and population
(Formula recommended by the Committee)

Note: The History of MCAA's Dues for the past Ten Years can be found in Appendix III.

2. *Moving forward.* A long-term funding strategy should be developed that will enable MCCA to continue to meet annual increases in operating and personnel costs, fund unanticipated contingencies, increase its surplus, maintain its two months reserves as previously mandated by the Board of Directors, and enhance its value to members.

IV. Committee Recommendations

A.) The Committee believes that the value of the benefits/services MCCA provides greatly outweigh any financial savings to the counties if MCCA did not exist. Therefore, the Committee recommends that the necessary monetary investment be made to create and maintain a fiscally sustainable organization.

B.) Formula. The Committee unanimously recommends that the following funding formula be considered for the upcoming fiscal year:

MCCA Dues Formula #8											
Based on \$186,690 as the Total Amount of Membership Dues Plus the Percentage of Valuation and Population for Each County and a Baseline of 80% which is \$9,957											
COUNTY	MUNICIPALITY VALUE	UNORGANIZED VALUE	TOTAL	% of Total Value	Pop	% of Total Pop	Cost Per Person	Total Dues			
								\$186,690	VALUE	POP	Dues Amount
								80%	10%	10%	100.00%
								\$149,352	\$18,669.00	\$18,669.00	\$186,690
ANDROSCOGGIN	\$8,191,950,000		\$8,191,950,000	4.77%	107,679	8.23%	\$ 0.115	\$9,957	\$890.08	\$1,536	\$12,383
AROOSTOOK	\$4,503,600,000	\$776,300,000	\$5,279,900,000	3.07%	67,111	5.13%	\$ 0.171	\$9,957	\$573.67	\$957	\$11,488
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.43%	\$ 0.066	\$9,957	\$5,094.97	\$4,188	\$19,240
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.19%	\$ 0.222	\$9,957	\$1,449.34	\$782	\$12,188
KENNEBEC	\$10,636,100,000	\$7,100,000	\$10,643,200,000	6.19%	122,083	9.33%	\$ 0.105	\$9,957	\$1,156.41	\$1,742	\$12,855
KNOX	\$7,450,400,000	\$19,800,000	\$7,470,200,000	4.35%	39,771	3.04%	\$ 0.285	\$9,957	\$811.66	\$567	\$11,336
LINCOLN	\$7,534,750,000	\$15,450,000	\$7,550,200,000	4.39%	34,342	2.62%	\$ 0.328	\$9,957	\$820.35	\$490	\$11,267
OXFORD	\$6,888,850,000	\$290,450,000	\$7,179,300,000	4.18%	57,618	4.40%	\$ 0.201	\$9,957	\$780.05	\$822	\$11,559
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.55%	\$ 0.088	\$9,957	\$1,209.80	\$2,156	\$13,322
PISCATAQUIS	\$1,750,000,000	\$870,350,000	\$2,620,350,000	1.53%	16,800	1.28%	\$ 0.624	\$9,957	\$284.71	\$240	\$10,481
SAGadahoc	\$4,671,500,000		\$4,671,500,000	2.72%	35,634	2.72%	\$ 0.308	\$9,957	\$507.57	\$508	\$10,973
SOMERSET	\$4,418,200,000	\$897,050,000	\$5,315,250,000	3.09%	50,592	3.87%	\$ 0.222	\$9,957	\$577.51	\$722	\$11,256
WALDO	\$4,417,750,000	\$2,100,000	\$4,419,850,000	2.57%	39,694	3.03%	\$ 0.277	\$9,957	\$480.23	\$566	\$11,003
WASHINGTON	\$3,247,200,000	\$377,300,000	\$3,624,500,000	2.11%	31,490	2.41%	\$ 0.343	\$9,957	\$393.81	\$449	\$10,800
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.76%	\$ 0.080	\$9,957	\$3,638.86	\$2,942	\$16,538
Totals	\$167,965,950,000	\$3,857,200,000	\$171,823,150,000	100%	1,308,507	100%	\$ 0.23	\$149,352	\$18,669	\$18,669	\$186,690

This formula establishes a base funding of \$9,957 for each County, which is 80% of the total, and then utilizes a combination of valuation and population to generate the balance needed to fill the existing shortfall (\$37,985) , as well as an additional \$7,705 to fund operating increases in the coming year, begin to rebuild the surplus, and add value to benefits. The total amount to be raised using this formula would be \$186,690. The formula is similar to the funding model

used by MMA, in which population and valuation have equal weight. The base funding per County is set at 80% to reflect the provision of common services that are taken advantage of equally by each County.

The Committee recognizes that the use of this formula will result in significant increases for the larger counties, and further recommends that the by-laws be revised to provide that any County contributing in excess of twice the base have its vote on the MCCA Board count twice.

C.) Sample Three-Year Plan. The following is a very conservative example of what might be needed to achieve on-going financial stability over the next three years. Please keep in mind that this is for illustrative purposes only, as many variable factors, such as changes in payroll/benefit/operating costs and increases in non-dues revenues will influence the actual amount that needs to be generated in future years. It is important to stress, however, that it will be essential to make a “philosophical” commitment to increasing dues each year if the organization is to become – and remain - fiscally sound.

- 2020: Formula #8, as outlined above, will generate an additional \$7,705 above the current budgetary needs. Of this, approximately \$5,030 will be used to offset increases of roughly 3% in payroll/benefits in 2020, leaving a one-year excess of \$2,678.
- 2021: Adjustments to the formula (base dues and/or valuation, population) to generate an additional \$10,000 (5.4%). This will cover an increase of approximately 3% for payroll/benefits, leaving an excess balance of \$7,500 for two years.
- 2022: Adjustments to the formula (base dues and/or valuation, population) to generate an additional \$10,000 (5.1%). After allowing 3% for payroll/benefits increases, the excess balance for three years will be approximately \$12,465. This will leave a reserve from which resources are available if MCCA wishes to begin to fund any value enhancements, such as a contracting for a part-time legislative analyst, in 2023.

The following formula spreadsheet shows the cost to each County for 2020, 2021, 2022.

MCCA Dues Formula Three Year Forecast

Based on \$186,690 as the Total Amount of Membership Dues 2020

Plus the Percentage of **Valuation** and **Population** for Each County
and a Baseline of \$9,957 increasing \$10,000 each year

COUNTY	MUNICIPALITY VALUE	UNORGANIZED VALUE	TOTAL	% of Total Value	Pop	% of Total Pop	Cost Per Person	2020				2021				2022			
								\$186,690	VALUE	POP	2020 Amount	\$196,690	VALUE	POP	2021 Amount	\$206,690	VALUE	POP	2022 Amount
								80.00%	10.00%	10.00%	100.00%	Increase \$10,000	10.00%	10.00%	Increase \$10,000	Increase \$10,000	10.00%	10.00%	Increase \$10,000
								\$ 149,352	\$ 18,669	\$ 18,669	\$ 186,690	\$ 157,352	\$ 19,669	\$ 19,669	\$ 196,690	\$ 165,352	\$ 20,669	\$ 20,669	\$ 206,690
ANDROSCOGN	\$8,191,950,000		\$8,191,950,000	4.77%	107,679	8.23%	\$ 0.12	\$ 9,957	\$ 890	\$ 1,536	\$ 12,383	\$ 10,490	\$ 938	\$ 1,619	\$ 13,046	\$ 11,023	\$ 985	\$ 1,701	\$ 13,710
AROOSTOOK	\$4,503,600,000	\$776,300,000	\$5,279,900,000	3.07%	67,111	5.13%	\$ 0.17	\$ 9,957	\$ 574	\$ 957	\$ 11,488	\$ 10,490	\$ 604	\$ 1,009	\$ 12,103	\$ 11,023	\$ 635	\$ 1,060	\$ 12,719
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.43%	\$ 0.07	\$ 9,957	\$ 5,095	\$ 4,188	\$ 19,240	\$ 10,490	\$ 5,368	\$ 4,413	\$ 20,271	\$ 11,023	\$ 5,641	\$ 4,637	\$ 21,301
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.19%	\$ 0.22	\$ 9,957	\$ 1,449	\$ 782	\$ 12,188	\$ 10,490	\$ 1,527	\$ 824	\$ 12,841	\$ 11,023	\$ 1,605	\$ 866	\$ 13,494
KENNEBEC	\$10,636,100,000	\$7,100,000	\$10,643,200,000	6.19%	122,083	9.33%	\$ 0.11	\$ 9,957	\$ 1,156	\$ 1,742	\$ 12,855	\$ 10,490	\$ 1,218	\$ 1,835	\$ 13,544	\$ 11,023	\$ 1,280	\$ 1,928	\$ 14,232
KNOX	\$7,450,400,000	\$19,800,000	\$7,470,200,000	4.35%	39,771	3.04%	\$ 0.29	\$ 9,957	\$ 812	\$ 567	\$ 11,336	\$ 10,490	\$ 855	\$ 598	\$ 11,943	\$ 11,023	\$ 899	\$ 628	\$ 12,550
LINCOLN	\$7,534,750,000	\$15,450,000	\$7,550,200,000	4.39%	34,342	2.62%	\$ 0.33	\$ 9,957	\$ 820	\$ 490	\$ 11,267	\$ 10,490	\$ 864	\$ 516	\$ 11,871	\$ 11,023	\$ 908	\$ 542	\$ 12,474
OXFORD	\$6,888,850,000	\$290,450,000	\$7,179,300,000	4.18%	57,618	4.40%	\$ 0.20	\$ 9,957	\$ 780	\$ 822	\$ 11,559	\$ 10,490	\$ 822	\$ 866	\$ 12,178	\$ 11,023	\$ 864	\$ 910	\$ 12,797
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.55%	\$ 0.09	\$ 9,957	\$ 1,210	\$ 2,156	\$ 13,322	\$ 10,490	\$ 1,275	\$ 2,271	\$ 14,036	\$ 11,023	\$ 1,339	\$ 2,387	\$ 14,750
PISCATAQUIS	\$1,750,000,000	\$870,350,000	\$2,620,350,000	1.53%	16,800	1.28%	\$ 0.62	\$ 9,957	\$ 285	\$ 240	\$ 10,481	\$ 10,490	\$ 300	\$ 253	\$ 11,043	\$ 11,023	\$ 315	\$ 265	\$ 11,604
SAGadahoc	\$4,671,500,000		\$4,671,500,000	2.72%	35,634	2.72%	\$ 0.31	\$ 9,957	\$ 508	\$ 508	\$ 10,973	\$ 10,490	\$ 535	\$ 536	\$ 11,561	\$ 11,023	\$ 562	\$ 563	\$ 12,148
SOMERSET	\$4,418,200,000	\$897,050,000	\$5,315,250,000	3.09%	50,592	3.87%	\$ 0.22	\$ 9,957	\$ 578	\$ 722	\$ 11,256	\$ 10,490	\$ 608	\$ 760	\$ 11,859	\$ 11,023	\$ 639	\$ 799	\$ 12,462
WALDO	\$4,417,750,000	\$2,100,000	\$4,419,850,000	2.57%	39,694	3.03%	\$ 0.28	\$ 9,957	\$ 480	\$ 566	\$ 11,003	\$ 10,490	\$ 506	\$ 597	\$ 11,593	\$ 11,023	\$ 532	\$ 627	\$ 12,182
WASHINGTON	\$3,247,200,000	\$377,300,000	\$3,624,500,000	2.11%	31,490	2.41%	\$ 0.34	\$ 9,957	\$ 394	\$ 449	\$ 10,800	\$ 10,490	\$ 415	\$ 473	\$ 11,378	\$ 11,023	\$ 436	\$ 497	\$ 11,957
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.76%	\$ 0.08	\$ 9,957	\$ 3,639	\$ 2,942	\$ 16,538	\$ 10,490	\$ 3,834	\$ 3,100	\$ 17,424	\$ 11,023	\$ 4,029	\$ 3,258	\$ 18,310
Totals	\$167,965,950,000	\$3,857,200,000	\$171,823,150,000	100%	1,308,507	100%	\$ 0.23	\$ 149,352	\$ 18,669	\$ 18,669	\$ 186,690	\$ 157,352	\$ 19,669	\$ 19,669	\$ 196,690	\$ 165,352	\$ 20,669	\$ 20,669	\$ 206,690

Appendix I: Committee Meeting Minutes.

M.C.C.A.

Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

William Blodgett, Secretary-Treasurer
Lincoln County

Charles Pray
Executive Director

Lauren Haven
Office Manager



4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697
www.maine counties.org

MAINE COUNTY COMMISSIONERS ASSOCIATION

Committee Meeting to Consider Long Term Funding for MCCA May 17th, 2019 at the MCCA Offices Meeting Minutes

Attendance:

Commissioner Norman Fournier, Commissioner Amy Fowler, Commissioner Steve Gorden, Administrator Pamela Hile, Executive Director Charles Pray and Office Manager Lauren Haven.

The group discussed the organizational makeup of the association and the services currently being provided such as:

- A. Promoting County Government, lobbying, drafting legislation, and testifying on bills which would impact counties,
- B. Maintaining a working relationship with the Self-funded Risk Pool to which member counties belong,
- C. Organizing educational opportunities for elected officials and the public.

There is not a strong directive expressed in the adopted strategic plan to expand the organization. Looking forward, the Long-term Financing Committee decided to concentrate on a plan which would sustain the association's mission, adequately fund the organization to continue providing the current level of services and allow for some measure of growth.

The committee recognized the two major line items in the 2019 budget being depleted and not replenished, MainePERS Surplus (approximately \$10,000) and the Transfer in from Fund Balance (approximately \$28,000).

Executive Director Charles Pray presented research gathered from county associations in other states, the services they provide and their sources of income. The group agreed it would make sense to explore the idea of offering workers' compensation insurance and/or health insurance. Lauren will survey the counties to ascertain what vendors are being contracted for these services.

Attendees talked about imposing a fee for county associations to belong to MCCA. Other funding sources included increased revenue from the annual convention, more advertising, other educational and training opportunities, and additional NACo affiliate endorsements.

The structure of the formula to calculate membership dues varies from state to state based on a standardized minimum amount, and factors in valuation and/or population to determine the dues rate. Attendees looked at the dues structure for the National Association of Counties as well as Maine Municipal Association's dues formula which uses both valuation and population.

Each county paid \$9,402 for a total of \$141,043 in MCCA's 2019 budget. A target dues total of \$186,690 would cover the projected shortfall. The dues rate could be increased in stages to allow counties to budget for the change. It was decided to test several formula's with different scenarios to be discussed at the next meeting. Lauren will create a spreadsheet with \$186,690 as the total amount of dues and \$9,400 as the base. There will be one scenario utilizing MMA's formula, one using just valuation and one just using population. There will be one more formula using \$196,000 as the total amount of dues still using \$9,400 as the base. Other scenarios could be requested after these figures are examined.

The next meeting was scheduled for Wednesday, June 5th at 1:00 pm at the MCCA offices.

M.C.C.A.

Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

William Blodgett, Secretary-Treasurer
Lincoln County



Charles Pray
Executive Director

Lauren Haven
Office Manager

4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697
www.mainecounties.org

MAINE COUNTY COMMISSIONERS ASSOCIATION

Long Term Finance Committee

June 5th, 2019 at the MCCA Offices
Meeting Minutes

Attendance:

Commissioner Norman Fournier, Commissioner Amy Fowler, Commissioner Steve Gorden, Administrator Pamela Hile, Executive Director Charles Pray and Office Manager Lauren Haven.

The group reviewed the minutes of the May 17, 2019 meeting. Commissioner Gorden moved to accept the minutes with no revisions requested. The motion was seconded by Commissioner Fowler and it passes unanimously.

Attendees continued to work on the value and benefits belonging to MCCA and ideas for improvements that might be made to increase the value of these services, combining drafts submitted by Commissioner Fournier and Administrator Pamela Hile. Some items added during the conversation included the following:

- A. MCCA could encourage a more active Legislative Policy Committee (LPC) year-round, meeting off session on a regular basis to follow up with work done in the last session and plan strategies and legislation for the next session.
- B. Staff and/or county representatives could participate in the Maine Municipal Assoc. conference in more ways, such as having an exhibit booth or teaching an educational

session explaining cost savings to municipalities and potential partnerships to provide regional services.

- C. A part-time analyst could be hired for the legislative session to help research new bills as they surface, help write testimony and assist with drafting legislation.
- D. MCCA could facilitate cooperative purchasing opportunities among county jail services such as paper supplies, electronic equipment, bedding, food, and medical services. Or, coordinate county office bulk purchasing to realize a cost savings, perhaps vehicles.
- E. MCCA could help counties host and/or organize a legislative breakfast for every MCCA member county either in Augusta or in each host county. Legislators could meet with county officials and discuss timely topics and current issues and viewpoints.

The group looked at the prepared drafts of various formulas discussed at the last meeting to calculate membership dues. It was decided to also look at a flat rate and add a column reflecting the cost per person for each county.

Committee members were leaning toward Formula #1 as the choice to recommend which would have the least impact to county budgets. Formula #1 was based on \$186,690 as the total amount of membership dues and factored in differing valuation and population for each county. When presenting the recommendation, it will be important to illustrate how much money counties have saved as a result of MCCA testifying and lobbying against bills which would have had a financial impact.

The group reviewed the survey results showing vendors for workers' compensation and health insurance. All MCCA member counties use MMA for their workers' compensation and the majority use Maine Municipal Employee Health Trust. Five counties use other health insurance vendors such as Allegiant Care (Cigna), Hansen Financial (Cigna), Harvard Pilgrim, and Meritain Health (Aetna).

Administrator Pamela Hile offered to work on a three-year plan to raise dues in stages to allow counties to plan their budgets accordingly.

Moving forward, the Association by-laws should be examined as changes might be necessary and would need to be proposed twenty days in advance of a membership meeting.

The next meeting was scheduled for Friday, June 21st at 1:00 pm at the MCCA offices. The group hoped to have a recommendation to present at the July Board of Directors' meeting so it could be discussed more fully at the August 14th Board meeting.

M.C.C.A.

Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

William Blodgett, Secretary-Treasurer
Lincoln County



Charles Pray
Executive Director

Lauren Haven
Office Manager

4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697
www.mainecounties.org

MAINE COUNTY COMMISSIONERS ASSOCIATION

Long Term Finance Committee

June 21st, 2019 1:00 pm at the MCCA Offices
Meeting Minutes

Attendance:

Commissioner Norman Fournier, Commissioner Amy Fowler, Commissioner Steve Gorden, Administrator Pamela Hile, Executive Director Charles Pray and Office Manager Lauren Haven.

The group reviewed the minutes of the June 5, 2019 meeting. Commissioner Fowler moved to accept the minutes with no revisions requested. The motion was seconded by Commissioner Gorden and it passed unanimously.

Attendees review revised draft of Value and Benefits document (page 3 of the report). It was decided to add the following

d. Visibility with the Legislature and Governor's Office, **State Departments and Agencies.**

9. Forum for the various County groups (**Maine Assoc. of County Clerks, Administrators and Managers, Maine Register of Deeds Assoc., Maine Assoc. of Registers of Probate, Maine Sheriffs Assoc., Maine Assoc. of County Treasurers, Maine Emergency Management County Directors Council, and Maine Emergency County Communications Association**) to have dialogue with the County Commissioners on the State level

Attendees review revised draft of improvements that can be made to increase the value of above services (pages 3 and 4 of the report). The group decided to add a fifth item, Administrator Pam Hile will craft the wording, but it will be similar to this:

5. Partnerships

- a.) Explore opportunities for multi-county ventures, agreements resulting in savings and efficiencies. One example might be sharing a jail administrator.

The group looked at the prepared drafts of various formulas discussed at the last meeting to calculate membership dues. A flat rate formula was added along with a column reflecting the cost per person for each county. Also, Formulas four and five were switched so all of the \$186,690 formulas are together and the \$196,000 is now at the end.

After some discussion, the group added another formula using \$186,690 with the base of 80% or \$9,957 and calculating 10% valuation and 10% population. The group decided this would be the recommended formula. Another sheet will be added using this formula and increasing the total by \$10,000 each year for three years for planning purposes.

Moving forward, the Association by-laws should be examined as changes might be necessary and would need to be proposed twenty days in advance of a membership meeting. The Board might consider increasing the number of votes per county for those paying over a certain amount.

During the presentation to the Board of Directors', the group thought it should be pointed out not only is the MainePERS surplus fund balance dwindling as well as the loss of Franklin County as a paying MCCA member.

Attendees opted to add in the Appendices the history of MCCA dues from 2009 to the present.

The subject of the Risk Pool and the formula for the allocated amount was expected to arise. The group decided to add the following under III. Funding B. Options

- 4. The amount of the Risk Pool assessment allocated to MCCA will be determined by the Risk Pool Board of Directors.

The next meeting was tentatively scheduled for Tuesday, July 2nd at 3:00 pm via conference call. The group is on target to have a recommendation ready to present at the July Board of Directors' meeting so it can be discussed more fully at the August 14th Board meeting.

M.C.C.A.

Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

William Blodgett, Secretary-Treasurer
Lincoln County



Charles Pray
Executive Director

Lauren Haven
Office Manager

4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697
www.mainecounties.org

MAINE COUNTY COMMISSIONERS ASSOCIATION

Long Term Finance Committee

July 3rd, 2019 8:00 am via Conference Call
Meeting Minutes

Attendance:

Commissioner Norman Fournier, Commissioner Amy Fowler, Commissioner Steve Gorden, Administrator Pamela Hile, and Office Manager Lauren Haven.

The group reviewed the latest draft of the report to the Board which incorporated additions and revisions discussed at the last meeting on June 21st. The draft had been expanded to include all the various parts and pieces of research considered by committee as well as minutes from the committee meetings. Attendees proceeded through the report page by page, editing the verbiage and adding points for clarification.

Upon completion of the review, and pending the few changes made, the group came to a consensus. The document will be ready for presentation at the Board of Directors' meeting on July 10th. The report will be distributed in the agenda packet after a final review by Commissioner Fournier. Directors will have the opportunity to examine the report prior to the July meeting. Additionally, it will likely be discussed at the August 14th Board meeting. This will give the Board of Directors time to vote on a course of action before the Association's 2020 budget preparations begin.

Appendix II: Funding Research and Formulas.

Maine Municipal Association -- Revenue Percentage Estimates – FROM: Theresa Chavarie <tchavarie@memun.org>

FROM: Theresa Chavarie tchavarie@memun.org To: Charles Pray charles.pray@mainecounties.org Mon, May 6, 2019 at 12:09 PM

Good Afternoon, Mr. Pray:

Thank you for your telephone call and email on Friday, May 3. The MMA Municipal membership dues formula includes the following provisions:

1. During the budget process, the MMA Executive Committee determines the total dollar amount of dues required to balance the budget and the resulting average dues percentage adjustment.

2. All members are assessed the same base dues dollar amount, which is increased each year by the average dues percentage adjustment.

The MMA Base Dues amount for 2019 is: 1,175

3. The balance (dues to be raised from Budget process less 495 @ 1,175) is split 50/50 and assessed based on the member's proportional share of the total valuation and population. The total result of all three of these calculation is the assessed dues. The population and valuation numbers are obtained from the latest published State of Maine Municipal Revenue Sharing calculations when assessing the dues in December each year. There is typically a lag time of two years.

MMA Municipal membership dues account for 14% of the Association's revenues.

The following chart provides the County, Municipality, Member Status, Est Population and State Valuation.

Please let me know if you have any further questions. We hope this is helpful information.

My best,

Theresa

Theresa A. Chavarie, Manager, Member Relations & Executive Office

<p>Millinocket's MMA Dues are \$3,831. Population 4,038, Maine Valuation \$162,850,000 – If I calculated this correctly I get the below breakdown.</p> <p>$\\$3,831 - \\$1,175 \text{ Flat Dues} = \\$2,656 \text{ (1/2)} = \\$1,328 \div 4,038 \text{ (pop)} = 32.8875\text{¢ per person}$ (1/2 = $\\$1,328 / .000008155 \text{ per } \\$1,000 = \\$1,328$</p> <p>$\\$1,175 \text{ (Flat)} + \\$1,328 \text{ (Pop)} + \\$1,328 = \\$3,831$, with the math coming out correct. Millinocket is .0146256% of Penobscot's valuation, ($\\$11,134,550,000$), Before, we were paying high \$8,000's, almost \$9,000. MMA has 485 member communities of 488 communities, for \$569,875 in "flat" dues plus valuation and population raises another \$493.5K, for \$1,063,375, which accounts for 14% of their overall revenues.</p>

NACo Dues

- National Assn. of Counties
NATIONAL COUNCIL OF COUNTY ASSOCIATION EXECUTIVES
- Dues in NCCAE shall be based on the most recent fy budget of the assn.
- Budget shall generally include all administrative funds budgeted for expenditure by the Association and all subsidiary entities under the direct control of the Association. The budget, for example, would not include claims payments from insurance and related operations and scholarships from association sponsored programs. The budget would include insurance and related operations administrative costs and all conference and meeting expenses.
- 2. The following dues schedule shall be used:

Association Budget	2013 Dues	2018 Dues
0-500,000	\$500	\$750
500,001-1,000,000	\$1,000	\$1,250
1,000,001 – 3,000,000	\$1,500	\$2,000
3,000,001 +	\$3,000	
- 3. In states where more than one Association is a member of NCCAE, each National Sheriff Assn.
 - Dues vary by county population. 2018 dues are:

Sheriff with county population of 500,000 or more =	\$579
Sheriff with county population of 250,000– 499,999 =	\$290
Sheriff with county population of 100,000–249,999 =	\$175
Sheriff with county population of 10,000–99,999 =	\$115
Sheriff with county population of less than 10,000 =	\$ 60

Below is data collected from talking with NACo and Other States' County Orgaizations

Rank 2018	Name	Pop. est. 2018 ^[5]	Census 2010 ^[6]	+/- % increase 2010-2018	State County Organization's Revenue structure, Dues	Other Revenue Sources	Staff
36	New Mexico/33	2,095,428	2,059,179	+1.8%	By size but wouldn't share anything rather population or valuation.	Administers 3 insurance pools (Workers' Compensation, Multi-Line Pool, Law Enforcement Pool), County network of 20 Affiliates: Assessors, Clerks, Commissioners, Probate Judges, Sheriffs, Treasurers, 911, Attorneys, Cooperative Extension Service, Detention, DWI, Finance & Purchasing, Fire & Emergency, GIS/RA, Health Services, HRs, IT, Public Works and Risk Management.	
37	Nebraska	1,929,268	1,826,341	+5.6%	Dues: Pop. formula by categories of size	Risk Pool, Insurance/Health Savings/Medicare shifting of Retirees program	9
38	West Virginia	1,805,832	1,852,994	-2.5%	County Valuation/10 sub-groups (3/4 of budget)	Risk Pool (\$200K), Contractual Services for Assoc. Members	4
39	Idaho	1,754,208	1,567,582	+11.9%	Population tier formula dues / Property tax assessment	County affiliate organizations, Corp & Associate Partners as well as revenues generated by IAC services.	9
40	Hawaii 5	1,420,491	1,360,301	+4.4%	N/A	N/A	
41	New Hampshire 10	1,356,458	1,316,470	+3.0%	Dues on a Population tier structure, 50%	Affiliates, corporate supporters, Nursing Homes, conference income	Out side firm
42	Maine 16 (15)	1,338,404	1,328,361	+0.8%	Dues: Flat Rate per County	Charge to the Risk Pool, Conference Revenues, Directory Ads	2

4 3	Montana 56	1,062,305	989,415	+7.4%	Taxable Property Values, tiered	Conferences fees: vendor's sponsored events, meals, coffees, entertainment at conferences, a significant source of non-dues revenue, charges of \$500 per vendor, and sponsorships range from \$100 to \$5,000. - Associate Member Program, related businesses and associations to gain access to members through newsletters, directory and web advertising, booths, etc., based on levels of membership. Info at website: http://www.mtcounties.org/about/associate-member-program/become-a-maco-associate-member . NACo programs royalties, marketing, Rx Card, Deferred Comp Program, an Inmate Medical Program: manage Excess Hospitalization Medical Expense Insurance Program for Inmates provides coverage for large claims for inmates in jails, do all marketing and processing of premium payments, and 3rd party processes claims. - Miscellaneous Income: purchase and sell customized name badges for Elected Officials and ID cards for county employees, which provides a government rate on motel lodging. - Rent Income, 2 buildings on campus, owns 1/3 of one in partnership with the Worker's Compensation and Property & Casualty Trusts, rents out a large conference room, w/ kitchen facilities and parking, to organizations on a daily basis. (\$). Also a "Third Party Administrator" for 3 self-insured risk sharing pools: Employee Benefits, Workers Compensation and Property & Liability, Work Comp and Property & Liability claims adjudication in-house, and have an in-house defense team for liability claims, they charge \$1 for \$1 for the expenses, and the Association employs all of the staff. The additional revenue generated is a "Pooled Investment Fee", as MACo manages all of the financials, cash, and investments for the Pools. We receive a percentage of the cash and investments on hand (determined by Trustees each year - currently at .15%) as of each December 31 year.	8
4 7	North Dakota 53	760,077	672,591	13.0%	Property Taxation		21
4 8	Alaska	737,438	710,231	3.8%	N/A	N/A	
4 9	Vermont	626,299	625,741	0.09%	N/A	N/A	
5 0	Wyoming 23	577,737	563,626	2.5%			4

MCCA Dues Formula #1

SUMMARY 2019 STATE VALUATION AS FILED WITH THE SECRETARY OF STATE, January 22, 2019

JEROME D. GERARD, STATE TAX ASSESSOR

COUNTY	MUNICIPALITY VAL	UNORGANIZED VAL	TOTAL	% of T Val.	Pop.	% of T Pop	\$186,000/\$6.2k \$93,000/50%	25%VAL \$46,500	25%POP \$46,500	TOTAL
ANDROSCOGGIN	\$ 8,191,950,000		\$ 8,191,950,000	4.7677%	107,679	8.17%	\$6,200	\$2,217	\$3,785	\$12,202
AROOSTOOK	\$ 4,503,600,000	\$776,300,000	\$ 5,279,900,000	3.0729%	67,111	5.09%	\$6,200	\$1,429	\$2,369	\$ 9,998
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.2911%	293,557	22.28%	\$6,200	\$12,690	\$10,362	\$29,252
<i>Minus FRANKLIN</i>	<i>\$ 4,010,050,000</i>	<i>\$342,800,000</i>	<i>\$4,352,850,000</i>	<i>2.47%</i>	<i>29,897</i>	<i>2.22%</i>				
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.7634%	54,811	4.16%	\$6,200	\$3,610	\$1,936	\$11,746
KENNEBEC	\$10,636,100,000	\$ 7,100,000	\$10,643,200,000	6.1943%	122,083	9.27%	\$6,200	\$2,880	\$4,309	\$13,390
KNOX	\$ 7,450,400,000	\$ 19,800,000	\$ 7,470,200,000	4.3476%	39,771	3.02%	\$6,200	\$2,202	\$1,404	\$9,625
LINCOLN	\$ 7,534,750,000	\$ 15,450,000	\$ 7,550,200,000	4.3942%	34,342	2.60%	\$6,200	\$2,043	\$1,211	\$9,454
OXFORD	\$ 6,888,850,000	\$290,450,000	\$ 7,179,300,000	4.1783%	57,618	4.37%	\$6,200	\$1,943	\$2,034	\$10,177
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.4803%	151,096	11.47%	\$6,200	\$3,013	\$5,334	\$14,547
PISCATAQUIS	\$ 1,750,000,000	\$870,350,000	\$ 2,620,350,000	1.5251%	16,800	1.28%	\$6,200	\$709	\$593	\$7,502
SAGadahoc	\$ 4,671,500,000		\$ 4,671,500,000	2.7181%	35,634	2.71%	\$6,200	\$1,264	\$1,258	\$8,722
SOMERSET	\$ 4,418,200,000	\$897,050,000	\$ 5,315,250,000	3.0935%	50,592	3.84%	\$6,200	\$1,438	\$1,786	\$9,424
WALDO	\$ 4,417,750,000	\$ 2,100,000	\$ 4,419,850,000	2.5724%	39,694	3.01%	\$6,200	\$1,196	\$1,401	\$8,797
WASHINGTON	\$ 3,247,200,000	\$377,300,000	\$ 3,624,500,000	2.1095%	31,490	2.39%	\$6,200	\$981	\$1,112	\$8,292
YORK	\$33,490,850,000		\$33,490,850,000	19.4915%	206,229	15.65%	\$6,200	\$9,064	\$7,279	\$22,543
							\$93,000.00	\$46,680	\$46,172	\$92,852
									TOTAL	\$185,852

MCCA Dues Formula #2

SUMMARY 2019 STATE VALUATION AS FILED WITH THE SECRETARY OF STATE, January 22, 2019

JEROME D. GERARD, STATE TAX ASSESSOR

COUNTY	MUNICIPALITY VAL	UNORGANIZED VAL	TOTAL	% of T Val.	Pop.	% of T Pop	\$186,000/\$7k \$105,000/56.5%	21.75%VAL \$40,500	21.75%POP \$40,500	TOTAL
ANDROSCOGGIN	\$ 8,191,950,000		\$ 8,191,950,000	4.77%	107,679	8.17%	\$7,000	\$1,932	\$3,309	\$12,241
AROOSTOOK	\$ 4,503,600,000	\$776,300,000	\$ 5,279,900,000	3.07%	67,111	5.09%	\$7,000	\$1,243	\$2,061	\$10,304
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.28%	\$7,000	\$11,052	\$9,023	\$27,075
<i>Minus FRANKLIN</i>	<i>\$ 4,010,050,000</i>	<i>\$342,800,000</i>	<i>\$4,352,850,000</i>	<i>2.47%</i>	<i>29,897</i>	<i>2.22%</i>				
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.16%	\$7,000	\$3, 142	\$1,685	\$11,827
KENNEBEC	\$10,636,100,000	\$ 7,100,000	\$10,643,200,000	6.19%	122,083	9.27%	\$7,000	\$2,507	\$3,754	\$13,261
KNOX	\$ 7,450,400,000	\$ 19,800,000	\$ 7,470,200,000	4.35%	39,771	3.02%	\$7,000	\$1,762	\$1,223	\$9,985
LINCOLN	\$ 7,534,750,000	\$ 15,450,000	\$ 7,550,200,000	4.39%	34,342	2.60%	\$7,000	\$1,778	\$1,053	\$9,831
OXFORD	\$ 6,888,850,000	\$290,450,000	\$ 7,179,300,000	4.18%	57,618	4.37%	\$7,000	\$1,693	\$1,770	\$10,463
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.47%	\$7,000	\$2,624	\$4,645	\$14,269
PISCATAQUIS	\$ 1,750,000,000	\$870,350,000	\$ 2,620,350,000	1.53%	16,800	1.26%	\$7,000	\$620	\$510	\$8,130
SAGadahoc	\$ 4,671,500,000		\$ 4,671,500,000	2.72%	35,634	2.71%	\$7,000	\$1,102	\$1,098	\$9,806
SOMERSET	\$ 4,418,200,000	\$897,050,000	\$ 5,315,250,000	3.09%	50,592	3.84%	\$7,000	\$1,251	\$1,555	\$9,806
WALDO	\$ 4,417,750,000	\$ 2,100,000	\$ 4,419,850,000	2.57%	39,694	3.01%	\$7,000	\$1,041	\$1,219	\$9,260
WASHINGTON	\$ 3,247,200,000	\$377,300,000	\$ 3,624,500,000	2.11%	31,490	2.39%	\$7,000	\$855	\$968	\$8,823
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.65%	\$7,000	\$7,893	\$6,338	\$21,231
							\$105,000.00	\$40,495	\$40,211	\$80,706
							\$185,706		TOTAL	\$185,852

MCCA Dues Formula #3

SUMMARY 2019 STATE VALUATION AS FILED WITH THE SECRETARY OF STATE, January 22, 2019

JEROME D. GERARD, STATE TAX ASSESSOR

COUNTY	MUNICIPALITY VAL	UNORGANIZED VAL	TOTAL	% of T Val.	Pop.	% of T Pop	\$186,000/\$7.5k \$112,500/60.5%	21.75%VAL \$36,750	21.75%POP \$36,750	TOTAL
ANDROSCOGGIN	\$ 8,191,950,000		\$ 8,191,950,000	4.77%	107,679	8.17%	\$7,500	\$1,753	\$3,002	\$12,255
AROOSTOOK	\$ 4,503,600,000	\$776,300,000	\$ 5,279,900,000	3.07%	67,111	5.09%	\$7,500	\$1,128	\$1,871	\$10,499
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.28%	\$7,500	\$10,029	\$8,188	\$25,717
<i>Minus FRANKLIN</i>	<i>\$ 4,010,050,000</i>	<i>\$342,800,000</i>	<i>\$4,352,850,000</i>	<i>2.47%</i>	<i>29,897</i>	<i>2.22%</i>				
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.16%	\$7,500	\$2,852	\$1,529	\$11,881
KENNEBEC	\$10,636,100,000	\$ 7,100,000	\$10,643,200,000	6.19%	122,083	9.27%	\$7,500	\$2,275	\$3,407	\$13,182
KNOX	\$ 7,450,400,000	\$ 19,800,000	\$ 7,470,200,000	4.35%	39,771	3.02%	\$7,500	\$1,599	\$1,110	\$10,209
LINCOLN	\$ 7,534,750,000	\$ 15,450,000	\$ 7,550,200,000	4.39%	34,342	2.60%	\$7,500	\$1,613	\$956	\$10,169
OXFORD	\$ 6,888,850,000	\$290,450,000	\$ 7,179,300,000	4.18%	57,618	4.37%	\$7,500	\$1,536	\$1,606	\$10,642
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.47%	\$7,500	\$2,381	\$4,215	\$14,096
PISCATAQUIS	\$ 1,750,000,000	\$870,350,000	\$ 2,620,350,000	1.53%	16,800	1.26%	\$7,500	\$562	\$463	\$8,525
SAGadahoc	\$ 4,671,500,000		\$ 4,671,500,000	2.72%	35,634	2.71%	\$7,500	\$1,000	\$996	\$9,496
SOMERSET	\$ 4,418,200,000	\$897,050,000	\$ 5,315,250,000	3.09%	50,592	3.84%	\$7,500	\$1,136	\$1,411	\$10,047
WALDO	\$ 4,417,750,000	\$ 2,100,000	\$ 4,419,850,000	2.57%	39,694	3.01%	\$7,500	\$944	\$1,106	\$9,550
WASHINGTON	\$ 3,247,200,000	\$377,300,000	\$ 3,624,500,000	2.11%	31,490	2.39%	\$7,500	\$775	\$878	\$9,153
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.65%	\$7,500	\$7,163	\$5,751	\$20,414
							\$112,500	\$36,746	\$36,489	\$185,836
										(\$164)

If the flat fee was \$7,511 the shortage of \$164 would be a plus \$1.00

MCCA Dues Formula #4

Based on \$186,690 as the Total Amount of Membership Dues
Plus the Percentage of **Valuation** and **Population** for Each County

COUNTY	MUNICIPALITY VALUE	UNORGANIZED VALUE	TOTAL	% of Total Value	Pop	% of Total Pop	Cost Per Person	Total Dues			
								\$186,690	VALUE	POP	TOTAL
								75.53%	12.24%	12.24%	100.00%
								\$141,007	\$22,841.52	\$22,841.52	\$186,690
ANDROSCOGGIN	\$8,191,950,000		\$8,191,950,000	4.77%	107,679	8.23%	\$ 0.115	\$9,400	\$1,089.01	\$1,880	\$12,369
AROOSTOOK	\$4,503,600,000	\$776,300,000	\$5,279,900,000	3.07%	67,111	5.13%	\$ 0.168	\$9,400	\$701.89	\$1,172	\$11,274
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.43%	\$ 0.071	\$9,400	\$6,233.69	\$5,124	\$20,759
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.19%	\$ 0.221	\$9,400	\$1,773.26	\$957	\$12,131
KENNEBEC	\$10,636,100,000	\$7,100,000	\$10,643,200,000	6.19%	122,083	9.33%	\$ 0.106	\$9,400	\$1,414.87	\$2,131	\$12,946
KNOX	\$7,450,400,000	\$19,800,000	\$7,470,200,000	4.35%	39,771	3.04%	\$ 0.279	\$9,400	\$993.06	\$694	\$11,088
LINCOLN	\$7,534,750,000	\$15,450,000	\$7,550,200,000	4.39%	34,342	2.62%	\$ 0.320	\$9,400	\$1,003.70	\$599	\$11,004
OXFORD	\$6,888,850,000	\$290,450,000	\$7,179,300,000	4.18%	57,618	4.40%	\$ 0.197	\$9,400	\$954.39	\$1,006	\$11,361
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.55%	\$ 0.089	\$9,400	\$1,480.19	\$2,638	\$13,518
PISCATAQUIS	\$1,750,000,000	\$870,350,000	\$2,620,350,000	1.53%	16,800	1.28%	\$ 0.598	\$9,400	\$348.34	\$293	\$10,042
SAGadahoc	\$4,671,500,000		\$4,671,500,000	2.72%	35,634	2.72%	\$ 0.299	\$9,400	\$621.01	\$622	\$10,644
SOMERSET	\$4,418,200,000	\$897,050,000	\$5,315,250,000	3.09%	50,592	3.87%	\$ 0.217	\$9,400	\$706.59	\$883	\$10,990
WALDO	\$4,417,750,000	\$2,100,000	\$4,419,850,000	2.57%	39,694	3.03%	\$ 0.269	\$9,400	\$587.56	\$693	\$10,681
WASHINGTON	\$3,247,200,000	\$377,300,000	\$3,624,500,000	2.11%	31,490	2.41%	\$ 0.331	\$9,400	\$481.83	\$550	\$10,432
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.76%	\$ 0.085	\$9,400	\$4,452.15	\$3,600	\$17,453
Totals	\$167,965,950,000	\$3,857,200,000	\$171,823,150,000	100%	1,308,507	100%	\$ 0.22	\$141,007	\$22,842	\$22,842	\$186,690

Total Dues

MCCA Dues Formula #5

Based on \$186,690 as the Total Amount of Membership Dues
Plus the Percentage of **Valuation** for Each County

COUNTY	MUNICIPALITY VALUE	UNORGANIZED VALUE	TOTAL	% of Total Value	Pop	% of Total Pop	Cost Per Person	Total Dues		
								\$186,690	VALUE	TOTAL
								75.53%	24.47%	100.00%
								\$141,007	\$45,683.04	\$ 186,690
ANDROSCOGGIN	\$8,191,950,000		\$8,191,950,000	4.77%	107,679	8.23%	\$ 0.108	\$9,400	\$2,178.01	\$11,578
AROOSTOOK	\$4,503,600,000	\$776,300,000	\$5,279,900,000	3.07%	67,111	5.13%	\$ 0.161	\$9,400	\$1,403.78	\$10,804
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.43%	\$ 0.074	\$9,400	\$12,467.38	\$21,868
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.19%	\$ 0.236	\$9,400	\$3,546.53	\$12,947
KENNEBEC	\$10,636,100,000	\$7,100,000	\$10,643,200,000	6.19%	122,083	9.33%	\$ 0.100	\$9,400	\$2,829.73	\$12,230
KNOX	\$7,450,400,000	\$19,800,000	\$7,470,200,000	4.35%	39,771	3.04%	\$ 0.286	\$9,400	\$1,986.12	\$11,387
LINCOLN	\$7,534,750,000	\$15,450,000	\$7,550,200,000	4.39%	34,342	2.62%	\$ 0.332	\$9,400	\$2,007.39	\$11,408
OXFORD	\$6,888,850,000	\$290,450,000	\$7,179,300,000	4.18%	57,618	4.40%	\$ 0.196	\$9,400	\$1,908.78	\$11,309
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.55%	\$ 0.082	\$9,400	\$2,960.37	\$12,361
PISCATAQUIS	\$1,750,000,000	\$870,350,000	\$2,620,350,000	1.53%	16,800	1.28%	\$ 0.601	\$9,400	\$696.68	\$10,097
SAGadahoc	\$4,671,500,000		\$4,671,500,000	2.72%	35,634	2.72%	\$ 0.299	\$9,400	\$1,242.02	\$10,642
SOMERSET	\$4,418,200,000	\$897,050,000	\$5,315,250,000	3.09%	50,592	3.87%	\$ 0.214	\$9,400	\$1,413.18	\$10,814
WALDO	\$4,417,750,000	\$2,100,000	\$4,419,850,000	2.57%	39,694	3.03%	\$ 0.266	\$9,400	\$1,175.12	\$10,576
WASHINGTON	\$3,247,200,000	\$377,300,000	\$3,624,500,000	2.11%	31,490	2.41%	\$ 0.329	\$9,400	\$963.65	\$10,364
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.76%	\$ 0.089	\$9,400	\$8,904.29	\$18,305
Totals	\$167,965,950,000	\$3,857,200,000	\$171,823,150,000	100%	1,308,507	100%	\$ 0.22	\$141,007	\$45,683	\$186,690

Total Dues

MCCA Dues Formula #6

Based on \$186,690 as the Total Amount of Membership Dues
Plus the Percentage of **Population** for Each County

COUNTY	MUNICIPALITY VALUE	UNORGANIZED VALUE	TOTAL	% of Total Value	Pop	% of Total Pop	Cost Per Person	Total Dues		
								\$186,690	POP	TOTAL
								75.53%	24.47%	100.00%
								\$141,007	\$45,683.04	\$186,690
ANDROSCOGGIN	\$8,191,950,000		\$8,191,950,000	4.77%	107,679	8.23%	\$ 0.122	\$9,400.46	\$3,759	\$13,160
AROOSTOOK	\$4,503,600,000	\$776,300,000	\$5,279,900,000	3.07%	67,111	5.13%	\$ 0.175	\$9,400.46	\$2,343	\$11,743
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.43%	\$ 0.067	\$9,400.46	\$10,249	\$19,649
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.19%	\$ 0.206	\$9,400.46	\$1,914	\$11,314
KENNEBEC	\$10,636,100,000	\$7,100,000	\$10,643,200,000	6.19%	122,083	9.33%	\$ 0.112	\$9,400.46	\$4,262	\$13,663
KNOX	\$7,450,400,000	\$19,800,000	\$7,470,200,000	4.35%	39,771	3.04%	\$ 0.271	\$9,400.46	\$1,388	\$10,789
LINCOLN	\$7,534,750,000	\$15,450,000	\$7,550,200,000	4.39%	34,342	2.62%	\$ 0.309	\$9,400.46	\$1,199	\$10,599
OXFORD	\$6,888,850,000	\$290,450,000	\$7,179,300,000	4.18%	57,618	4.40%	\$ 0.198	\$9,400.46	\$2,012	\$11,412
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.55%	\$ 0.097	\$9,400.46	\$5,275	\$14,676
PISCATAQUIS	\$1,750,000,000	\$870,350,000	\$2,620,350,000	1.53%	16,800	1.28%	\$ 0.594	\$9,400.46	\$587	\$9,987
SAGadahoc	\$4,671,500,000		\$4,671,500,000	2.72%	35,634	2.72%	\$ 0.299	\$9,400.46	\$1,244	\$10,645
SOMERSET	\$4,418,200,000	\$897,050,000	\$5,315,250,000	3.09%	50,592	3.87%	\$ 0.221	\$9,400.46	\$1,766	\$11,167
WALDO	\$4,417,750,000	\$2,100,000	\$4,419,850,000	2.57%	39,694	3.03%	\$ 0.272	\$9,400.46	\$1,386	\$10,786
WASHINGTON	\$3,247,200,000	\$377,300,000	\$3,624,500,000	2.11%	31,490	2.41%	\$ 0.333	\$9,400.46	\$1,099	\$10,500
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.76%	\$ 0.080	\$9,400.46	\$7,200	\$16,600
Totals	\$167,965,950,000	\$3,857,200,000	\$171,823,150,000	100%	1,308,507	100%	\$ 0.22	\$141,007	\$45,683	\$186,690

Total Dues

MCCA Dues Formula #7

Flat Rate Based on \$186,000 as the Total Amount of Membership Dues
Equally Distributed Among 15 Member Counties Regardless of Statistical Data

COUNTY	MUNICIPALITY VALUE	UNORGANIZED VALUE	TOTAL	% of Total Value	Pop	% of Total Pop	Cost Per Person	TOTAL Flat
								\$ 186,000
ANDROSCOGGIN	\$8,191,950,000		\$8,191,950,000	4.77%	107,679	8.23%	\$ 0.115	\$12,400
AROOSTOOK	\$4,503,600,000	\$776,300,000	\$5,279,900,000	3.07%	67,111	5.13%	\$ 0.185	\$12,400
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.43%	\$ 0.042	\$12,400
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.19%	\$ 0.226	\$12,400
KENNEBEC	\$10,636,100,000	\$7,100,000	\$10,643,200,000	6.19%	122,083	9.33%	\$ 0.102	\$12,400
KNOX	\$7,450,400,000	\$19,800,000	\$7,470,200,000	4.35%	39,771	3.04%	\$ 0.312	\$12,400
LINCOLN	\$7,534,750,000	\$15,450,000	\$7,550,200,000	4.39%	34,342	2.62%	\$ 0.361	\$12,400
OXFORD	\$6,888,850,000	\$290,450,000	\$7,179,300,000	4.18%	57,618	4.40%	\$ 0.215	\$12,400
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.55%	\$ 0.082	\$12,400
PISCATAQUIS	\$1,750,000,000	\$870,350,000	\$2,620,350,000	1.53%	16,800	1.28%	\$ 0.738	\$12,400
SAGadahoc	\$4,671,500,000		\$4,671,500,000	2.72%	35,634	2.72%	\$ 0.348	\$12,400
SOMERSET	\$4,418,200,000	\$897,050,000	\$5,315,250,000	3.09%	50,592	3.87%	\$ 0.245	\$12,400
WALDO	\$4,417,750,000	\$2,100,000	\$4,419,850,000	2.57%	39,694	3.03%	\$ 0.312	\$12,400
WASHINGTON	\$3,247,200,000	\$377,300,000	\$3,624,500,000	2.11%	31,490	2.41%	\$ 0.394	\$12,400
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.76%	\$ 0.060	\$12,400
Totals	\$167,965,950,000	\$3,857,200,000	\$171,823,150,000	100%	1,308,507	100%	\$ 0.25	\$186,000
								Total Dues

MCCA Dues Formula #8

Based on \$186,690 as the Total Amount of Membership Dues
Plus the Percentage of **Valuation** and **Population** for Each County
and a Baseline of 80% which is \$9,957

COUNTY	MUNICIPALITY VALUE	UNORGANIZED VALUE	TOTAL	% of Total Value	Pop	% of Total Pop	Cost Per Person	Total Dues			
								\$186,690	VALUE	POP	Dues Amount
								80%	10%	10%	100.00%
								\$149,352	\$18,669.00	\$18,669.00	\$186,690
ANDROSCOGGIN	\$8,191,950,000		\$8,191,950,000	4.77%	107,679	8.23%	\$ 0.115	\$9,957	\$890.08	\$1,536	\$12,383
AROOSTOOK	\$4,503,600,000	\$776,300,000	\$5,279,900,000	3.07%	67,111	5.13%	\$ 0.171	\$9,957	\$573.67	\$957	\$11,488
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.43%	\$ 0.066	\$9,957	\$5,094.97	\$4,188	\$19,240
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.19%	\$ 0.222	\$9,957	\$1,449.34	\$782	\$12,188
KENNEBEC	\$10,636,100,000	\$7,100,000	\$10,643,200,000	6.19%	122,083	9.33%	\$ 0.105	\$9,957	\$1,156.41	\$1,742	\$12,855
KNOX	\$7,450,400,000	\$19,800,000	\$7,470,200,000	4.35%	39,771	3.04%	\$ 0.285	\$9,957	\$811.66	\$567	\$11,336
LINCOLN	\$7,534,750,000	\$15,450,000	\$7,550,200,000	4.39%	34,342	2.62%	\$ 0.328	\$9,957	\$820.35	\$490	\$11,267
OXFORD	\$6,888,850,000	\$290,450,000	\$7,179,300,000	4.18%	57,618	4.40%	\$ 0.201	\$9,957	\$780.05	\$822	\$11,559
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.55%	\$ 0.088	\$9,957	\$1,209.80	\$2,156	\$13,322
PISCATAQUIS	\$1,750,000,000	\$870,350,000	\$2,620,350,000	1.53%	16,800	1.28%	\$ 0.624	\$9,957	\$284.71	\$240	\$10,481
SAGadahoc	\$4,671,500,000		\$4,671,500,000	2.72%	35,634	2.72%	\$ 0.308	\$9,957	\$507.57	\$508	\$10,973
SOMERSET	\$4,418,200,000	\$897,050,000	\$5,315,250,000	3.09%	50,592	3.87%	\$ 0.222	\$9,957	\$577.51	\$722	\$11,256
WALDO	\$4,417,750,000	\$2,100,000	\$4,419,850,000	2.57%	39,694	3.03%	\$ 0.277	\$9,957	\$480.23	\$566	\$11,003
WASHINGTON	\$3,247,200,000	\$377,300,000	\$3,624,500,000	2.11%	31,490	2.41%	\$ 0.343	\$9,957	\$393.81	\$449	\$10,800
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.76%	\$ 0.080	\$9,957	\$3,638.86	\$2,942	\$16,538
Totals	\$167,965,950,000	\$3,857,200,000	\$171,823,150,000	100%	1,308,507	100%	\$ 0.23	\$149,352	\$18,669	\$18,669	\$186,690

Appendix III: Ten Year History of MCCA Dues 2009-2019

MCCA Annual Membership Dues

2009	=	\$8,000 (\$128,000)
2010	=	\$7,999 (\$127,984)
2011	=	\$8,765 (\$140,240)
2012	=	\$8,765 (\$140,240)
2013	=	\$8,765 (\$140,240)
2014	=	\$8,765 (\$140,240)
2015	=	\$8,765 (\$140,240)
2016	=	\$8,765 (\$140,240)
2017	=	\$8,950 (budgeted for \$143,200 but collected \$132,250 as Franklin County no longer a member)
2018	=	\$9,129 (\$136,935)
2019	=	\$9,402 (\$141,043)



Lauren Haven <lauren.haven@mainecounties.org>

New Budget proposal MCCA

1 message

Michael J Cote <mjcote@yorkcountymaine.gov>
To: Charles Pray <charles.pray@mainecounties.org>
Cc: Lauren Haven <lauren.haven@mainecounties.org>

Wed, Jul 24, 2019 at 3:38 PM

Hi Charlie,
I would like to propose an amendment to the newly proposed budget proposal.
I believe that any County that pays over \$16,000.00 in annual dues should have 2 votes.
Could you put this out to all Directors to consider .

Thanks,
Mike Cote
Get [Outlook for iOS](#)

M.C.C.A.

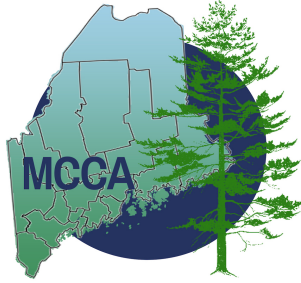
Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

William Blodgett, Secretary-Treasurer
Lincoln County

Charles Pray
Executive Director

Lauren Haven
Office Manager



Maine County Commissioners Association

4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697
www.mainecounties.org

MAINE COUNTY COMMISSIONERS ASSOCIATION

The Executive Director's Report

The agenda packet will be updated to include the Executive Director's Report next week. Copies will be available at the Board of Directors' meeting.

MAINE COUNTY COMMISSIONERS ASSOCIATION

July 2019 Financial Report

Attached please find the financial reports for the month of July 2019. The Balance Sheet shows total assets and liabilities at \$113,864. This amount includes \$22,436 from the money market account for MainePERS employer contributions.

Debits to the bank account in July totaled \$14,949.66, and receipts of \$3,006.53 were credited to the account. The debits were from normal operating expenses during the month and one NACo conference expense reimbursement.

The deposits consisted of payments from vendors and attendees to participate in the Convention of Maine Counties this fall, and an endorsement US Communities, now called Omnia Partners.

The general fund checking account balance as of July 31st was \$84,116.91 as some transactions had not yet cleared. With approximately 58% of the year elapsed, 63% of the \$257,063 budgeted revenue has been received. On the expenditure side, \$14,653 was spent in July, and \$123,702 or approximately 48% of budgeted funds had been expended year-to-date.

Additional details of financial transactions appear in the *Profit & Loss Budget vs. Actual, Transaction Detail, Expenses by Vendor, and Profit & Loss Previous Year Comparison* reports. Please don't hesitate to let me know if you have any questions or would like to see anything presented differently in the financial reports.

Respectfully submitted,



Lauren Haven
Office Manager

Accepted by:

Date: August 14, 2019

Charles Pray, Executive Director

Thomas Coward, President

Amy Fowler, Vice-President

William Blodgett, Secretary-Treasurer

Maine County Commissioners Association
Balance Sheet (accrual)
As of July 31, 2019

	July 2019
ASSETS	
Current Assets	
Checking/Savings	
MCCA Checking-Savings Bank	84,116.91
Money Market Account	22,435.99
Petty Cash Account	200.00
Total Checking/Savings	<u>106,752.90</u>
Accounts Receivable	
Receivables	1,699.14
Total Accounts Receivable	<u>1,699.14</u>
Total Current Assets	<u>108,452.04</u>
Fixed Assets	
RLB0019 - Accumulated Depreciation	-2,912.00
RLB0028 - Equipment	6,660.00
RLB0030 - Depreciation	1,664.00
Total Fixed Assets	<u>5,412.00</u>
TOTAL ASSETS	<u><u>113,864.04</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
1000-00 - Employee Health Insurance Contr	1,043.11
1010-00 - MainePERS Employee Contribution	111.79
RLB0032 - Accrued Vacation	820.90
Total Other Current Liabilities	<u>1,975.80</u>
Total Current Liabilities	<u>1,975.80</u>
Total Liabilities	<u>1,975.80</u>
Equity	
3020-00 - Fund Balance to Current Yr Inc	-141,282.00
3030-00 - Earnings	215,430.42
Net Income	37,739.82
Total Equity	<u>111,888.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>113,864.04</u></u>

Maine County Commissioners Association
Reconciliation Summary
Money Market Account, Period Ending 07/18/19

	July 2019
Beginning Balance	<u>22,435.07</u>
Cleared Transactions	
Deposits and Credits - 1 item	<u>0.92</u>
Total Cleared Transactions	<u>0.92</u>
Cleared Balance	<u><u>22,435.99</u></u>
Register Balance as of 07/18/19	22,435.99
Ending Balance	22,435.99

Maine County Commissioners Association
Reconciliation Summary
MCCA Checking-Savings Bank, Period Ending 07/31/19

	July 2019
Beginning Balance	99,451.13
Cleared Transactions	
Checks and Payments - 15 items	-14,949.66
Deposits and Credits - 7 items	3,006.53
Total Cleared Transactions	-11,943.13
Cleared Balance	87,508.00
Uncleared Transactions	
Checks and Payments - 4 items	-3,391.09
Total Uncleared Transactions	-3,391.09
Register Balance as of 07/31/19	84,116.91
New Transactions	
Checks and Payments - 3 items	-2,727.96
Deposits and Credits - 1 item	2,186.00
Total New Transactions	-541.96
Ending Balance	83,574.95

Maine County Commissioners Association **Reconciliation Detail**

MCCA Checking-Savings Bank, Period Ending 07/31/19

	Type	Date	Name	Amount	Balance
Beginning Balance					99,451.13
Cleared Transactions					
Checks and Payments - 15 items					
	Bill Pmt -Check	6/20	US Bank	-296.75	-296.75
	Bill Pmt -Check	7/5	Bangor Payroll	-2,461.67	-2,758.42
	Bill Pmt -Check	7/9	MainePERS	-720.91	-3,479.33
	Bill Pmt -Check	7/9	Macomber Farr & Whitten	-492.00	-3,971.33
	Bill Pmt -Check	7/9	Camden National Bank	-189.43	-4,160.76
	Bill Pmt -Check	7/9	Spectrum Business/TWC	-177.17	-4,337.93
	Bill Pmt -Check	7/9	Liberty Mutual Insurance	-56.83	-4,394.76
	Bill Pmt -Check	7/12	Bangor Payroll	-2,461.67	-6,856.43
	Bill Pmt -Check	7/18	Charles Pray	-578.88	-7,435.31
	Bill Pmt -Check	7/18	Lisa's White Flour Catering	-309.57	-7,744.88
	Bill Pmt -Check	7/18	Haven, Lauren	-133.28	-7,878.16
	Bill Pmt -Check	7/18	Camden National Bank	-131.99	-8,010.15
	Bill Pmt -Check	7/18	Capitol Computers	-125.00	-8,135.15
	Bill Pmt -Check	7/19	Bangor Payroll	-2,461.67	-10,596.82
	Bill Pmt -Check	7/26	Bangor Payroll	-4,352.84	-14,949.66
Total Checks and Payments				-14,949.66	-14,949.66
Deposits and Credits - 7 items					
	Deposit	7/10	National Association of Counties_	42.75	42.75
	Deposit	7/11		250.00	292.75
	Deposit	7/22		1,266.00	1,558.75
	Deposit	7/23	Square	104.19	1,662.94
	Deposit	7/24		450.00	2,112.94
	Deposit	7/25	Square	889.64	3,002.58
	Deposit	7/31		3.95	3,006.53
Total Deposits and Credits				3,006.53	3,006.53
Total Cleared Transactions				-11,943.13	-11,943.13
Cleared Balance				-11,943.13	87,508.00
Uncleared Transactions					
Checks and Payments - 4 items					
	Bill Pmt -Check	3/27	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill Pmt -Check	4/25	Maine Farm Bureau	-1,497.17	-2,994.34
	Bill Pmt -Check	12/7	State of Maine-Hall of Flags	-100.00	-3,094.34
	Bill Pmt -Check	2/14	US Bank	-296.75	-3,391.09
Total Checks and Payments				-3,391.09	-3,391.09
Total Uncleared Transactions				-3,391.09	-3,391.09
Register Balance as of 07/31/19				-15,334.22	84,116.91
New Transactions					
Checks and Payments - 3 items					
	Bill Pmt -Check	8/1	Maine Farm Bureau	-1,497.17	-1,497.17

	Type	Date	Name	Amount	Balance
	Bill Pmt -Check	8/1	MainePERS	-730.79	-2,227.96
	Bill Pmt -Check	8/1	Sunday River Resort	-500.00	-2,727.96
Total Checks and Payments				-2,727.96	-2,727.96
Deposits and Credits - 1 item					
	Deposit	8/1		2,186.00	2,186.00
Total Deposits and Credits				2,186.00	2,186.00
Total New Transactions				-541.96	-541.96
Ending Balance				-15,876.18	83,574.95

Maine County Commissioners Association

Profit & Loss Budget vs. Actual

January through July 2019

Accrual Basis

	Budget	July 2019	Jan-Jul 2019	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400			-400	
4120-00 · Registration	22,000	1,310	2,988	-19,012	14%
4130-00 · Sponsorship	9,000	500	3,200	-5,800	36%
4140-00 · Vendor	11,500	1,600	3,400	-8,100	30%
Total 4100-00 · Convention Income	42,900	3,410	9,588	-33,312	22%
4300-00 · Dues	141,043		141,043		100%
4400-00 · Other Income	7,500	43	10,773	3,273	144%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	27,038			-27,038	
4800-00 · MainePERS Surplus Funds	9,997			-9,997	
4810-00 · Interest Earned	100	5	38	-62	38%
4920-00 · Transfer in from Fund Balance	27,985			-27,985	
Total Income	257,063	3,458	161,442	-95,621	63%
Gross Profit	257,063	3,458	161,442	-95,621	63%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	144	1,084	-916	54%
5030-00 · FICA	9,897	741	5,581	-4,316	56%
5040-00 · MainePERS Contributions	9,997	721	5,415	-4,582	54%
5050-00 · Salary-Office Manager	49,574	3,796	28,680	-20,894	58%
5060-00 · Salary-Executive Director	81,332	6,080	45,600	-35,732	56%
Total 5000-00 · Payroll Expenses	152,800	11,482	86,360	-66,440	57%
5100-00 · Insurance					
5110-00 · Health Insurance	11,752	977	6,842	-4,910	58%
5120-00 · Commercial, Crime, D&O Ins	2,050	549	1,753	-297	86%
5130-00 · Workers Comp	564		276	-288	49%
5140-00 · Unemployment Comp Ins	450		290	-160	64%
Total 5100-00 · Insurance	14,816	1,526	9,161	-5,655	62%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500		500		100%
6013-00 · Financial Audit	3,000		2,500	-500	83%
Total 6010-00 · Prof. Services	3,500		3,000	-500	86%
6030-00 · Lobbying					
6031-00 · Lobbying Reg	200		200		100%
Total 6030-00 · Lobbying	200		200		100%
6040-00 · NACO Expenses					
6041-00 · Conferences	8,620	579	3,447	-5,173	40%
Total 6040-00 · NACO Expenses	8,620	579	3,447	-5,173	40%

Accrual Basis

	Budget	July 2019	Jan-Jul 2019	\$ Over Budget	% of Budget
6050-00 · Education and Training	600		60	-540	10%
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	2,500			-2,500	
6114-00 · MCCA Staff Registration Expense	1,100			-1,100	
6118-00 · Meeting Exp.	30,000			-30,000	
6121-00 · Supplies	500		1	-499	0%
6124-00 · Commissioner Retirement Plaques	400			-400	
Total 6110-00 · Convention Expense	34,500		1	-34,499	0%
6140-00 · Copies-Printing					
6142-00 · Directory	100		100		100%
Total 6140-00 · Copies-Printing	100		100		100%
6145-00 · Dues Expense	1,400		1,100	-300	79%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	250	53	259	9	104%
6152-00 · IT Services	1,700	149	939	-761	55%
6153-00 · Photocopier Lease	3,696		2,077	-1,619	56%
6154-00 · Printer & Supplies	1,000		595	-405	60%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	7,046	202	3,870	-3,176	55%
6160-00 · Fees	100	60	60	-40	60%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	1,100		1,015	-85	92%
6173-00 · Monthly	3,900	348	2,102	-1,798	54%
6175-00 · Meetings - Other	1,500		1,800	300	120%
Total 6170-00 · Meeting Expense	6,500	348	4,917	-1,583	76%
6180-00 · Mileage & Travel Expense	600		79	-521	13%
6195-00 · Office Space Rental	19,000		8,983	-10,017	47%
6215-00 · Postage-Shipping	250		72	-178	29%
6230-00 · Advertising	250			-250	
6235-00 · Supplies	2,000	204	551	-1,449	28%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	1,830	75	525	-1,305	29%
6243-00 · Phone, Fax & Internet	2,200	177	1,216	-984	55%
Total 6240-00 · Telephone, Fax & Internet	4,030	252	1,741	-2,289	43%
6250-00 · Website	200			-200	
6260-00 · Contingency	500			-500	
Total Expense	257,062	14,653	123,702	-133,360	48%

Maine County Commissioners Association

Profit & Loss Budget vs. Actual

January through July 2019

Accrual Basis

	Budget	July 2019	Jan-Jul 2019	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400			-400	
4120-00 · Registration	22,000	1,310	2,988	-19,012	14%
4130-00 · Sponsorship	9,000	500	3,200	-5,800	36%
4140-00 · Vendor	11,500	1,600	3,400	-8,100	30%
Total 4100-00 · Convention Income	42,900	3,410	9,588	-33,312	22%
4300-00 · Dues	141,043		141,043		100%
4400-00 · Other Income	7,500	43	10,773	3,273	144%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	27,038			-27,038	
4800-00 · MainePERS Surplus Funds	9,997			-9,997	
4810-00 · Interest Earned	100	5	38	-62	38%
4920-00 · Transfer in from Fund Balance	27,985			-27,985	
Total Income	257,063	3,458	161,442	-95,621	63%
Gross Profit	257,063	3,458	161,442	-95,621	63%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	144	1,084	-916	54%
5030-00 · FICA	9,897	741	5,581	-4,316	56%
5040-00 · MainePERS Contributions	9,997	721	5,415	-4,582	54%
5050-00 · Salary-Office Manager	49,574	3,796	28,680	-20,894	58%
5060-00 · Salary-Executive Director	81,332	6,080	45,600	-35,732	56%
Total 5000-00 · Payroll Expenses	152,800	11,482	86,360	-66,440	57%
5100-00 · Insurance					
5110-00 · Health Insurance	11,752	977	6,842	-4,910	58%
5120-00 · Commercial, Crime, D&O Ins	2,050	549	1,753	-297	86%
5130-00 · Workers Comp	564		276	-288	49%
5140-00 · Unemployment Comp Ins	450		290	-160	64%
Total 5100-00 · Insurance	14,816	1,526	9,161	-5,655	62%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500		500		100%
6013-00 · Financial Audit	3,000		2,500	-500	83%
Total 6010-00 · Prof. Services	3,500		3,000	-500	86%
6030-00 · Lobbying					
6031-00 · Lobbying Reg	200		200		100%
Total 6030-00 · Lobbying	200		200		100%
6040-00 · NACO Expenses					
6041-00 · Conferences	8,620	579	3,447	-5,173	40%
Total 6040-00 · NACO Expenses	8,620	579	3,447	-5,173	40%

Accrual Basis

	Budget	July 2019	Jan-Jul 2019	\$ Over Budget	% of Budget
6050-00 · Education and Training	600		60	-540	10%
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	2,500			-2,500	
6114-00 · MCCA Staff Registration Expense	1,100			-1,100	
6118-00 · Meeting Exp.	30,000			-30,000	
6121-00 · Supplies	500		1	-499	0%
6124-00 · Commissioner Retirement Plaques	400			-400	
Total 6110-00 · Convention Expense	34,500		1	-34,499	0%
6140-00 · Copies-Printing					
6142-00 · Directory	100		100		100%
Total 6140-00 · Copies-Printing	100		100		100%
6145-00 · Dues Expense	1,400		1,100	-300	79%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	250	53	259	9	104%
6152-00 · IT Services	1,700	149	939	-761	55%
6153-00 · Photocopier Lease	3,696		2,077	-1,619	56%
6154-00 · Printer & Supplies	1,000		595	-405	60%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	7,046	202	3,870	-3,176	55%
6160-00 · Fees	100	60	60	-40	60%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	1,100		1,015	-85	92%
6173-00 · Monthly	3,900	348	2,102	-1,798	54%
6175-00 · Meetings - Other	1,500		1,800	300	120%
Total 6170-00 · Meeting Expense	6,500	348	4,917	-1,583	76%
6180-00 · Mileage & Travel Expense	600		79	-521	13%
6195-00 · Office Space Rental	19,000		8,983	-10,017	47%
6215-00 · Postage-Shipping	250		72	-178	29%
6230-00 · Advertising	250			-250	
6235-00 · Supplies	2,000	204	551	-1,449	28%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	1,830	75	525	-1,305	29%
6243-00 · Phone, Fax & Internet	2,200	177	1,216	-984	55%
Total 6240-00 · Telephone, Fax & Internet	4,030	252	1,741	-2,289	43%
6250-00 · Website	200			-200	
6260-00 · Contingency	500			-500	
Total Expense	257,062	14,653	123,702	-133,360	48%

Maine County Commissioners Association
Transaction Detail by Account
July 2019

MCCA Checking-Savings Bank

Accrual Basis	Date	Name	Memo	Amount	Balance
	7/5	Bangor Payroll	Payroll for week 6/24 to 6/30/19	-2,461.67	-2,461.67
	7/9	MainePERS		-720.91	-3,182.58
	7/9	Liberty Mutual Insurance		-56.83	-3,239.41
	7/9	Macomber Farr & Whitten		-492.00	-3,731.41
	7/9	Spectrum Business/TWC		-177.17	-3,908.58
	7/9	Camden National Bank		-189.43	-4,098.01
	7/10	National Association of Counties	Deposit	42.75	-4,055.26
	7/11		Deposit	250.00	-3,805.26
	7/12	Bangor Payroll	Payroll for week 7/1 to 7/7/19	-2,461.67	-6,266.93
	7/18	Charles Pray		-578.88	-6,845.81
	7/18	Capitol Computers		-125.00	-6,970.81
	7/18	Lisa's White Flour Catering		-309.57	-7,280.38
	7/18	Camden National Bank		-131.99	-7,412.37
	7/18	Haven, Lauren		-133.28	-7,545.65
	7/19	Bangor Payroll	Payroll for week 7/8 to 7/14/19	-2,461.67	-10,007.32
	7/22		Deposit	1,266.00	-8,741.32
	7/23	Square	Deposit	104.19	-8,637.13
	7/24		Deposit	450.00	-8,187.13
	7/25	Square	Deposit	889.64	-7,297.49
	7/26	Bangor Payroll	Payroll for week 7/15 to 7/21/19	-4,352.84	-11,650.33
	7/31		Interest	3.95	-11,646.38
				-11,646.38	-11,646.38

Total MCCA Checking-Savings Bank
Money Market Account

	7/18	Interest	0.92	0.92
--	------	----------	------	------

Total Money Market Account
Receivables

7/11	Connection Public Sector Solutions	450.00	450.00
7/11	Maine, State of	-250.00	200.00
7/17	Maine, State of	250.00	450.00

Accrual Basis	Date	Name	Memo	Amount	Balance
Total Receivables 1030-00 - Undeposited Funds	7/22	Browntech, Inc.		1,266.00	1,716.00
	7/22	Browntech, Inc.		-1,266.00	450.00
	7/24	Voya Financial		450.00	900.00
	7/24	Voya Financial		-450.00	450.00
Total 1030-00 - Undeposited Funds Accounts Payable				450.00	450.00
	7/11	Maine, State of		250.00	250.00
	7/11	Maine, State of	Deposit	-250.00	0.00
	7/22	Browntech, Inc.		1,266.00	1,266.00
Total 1030-00 - Undeposited Funds Accounts Payable	7/22	Browntech, Inc.	Deposit	-1,266.00	0.00
	7/24	Voya Financial		450.00	450.00
	7/24	Voya Financial	Deposit	-450.00	0.00
				0.00	0.00
Total 1030-00 - Undeposited Funds Accounts Payable	7/5	Bangor Payroll	Payroll for week 6/24 to 6/30/19	-2,461.67	-2,461.67
	7/5	Bangor Payroll	Payroll for week 6/24 to 6/30/19	2,461.67	0.00
	7/9	MainePERS		-720.91	-720.91
	7/9	MainePERS		720.91	0.00
	7/9	Liberty Mutual Insurance		-56.83	-56.83
	7/9	Liberty Mutual Insurance		56.83	0.00
	7/9	Macomber Farr & Whitten		-492.00	-492.00
	7/9	Macomber Farr & Whitten		492.00	0.00
	7/9	Spectrum Business/TWC		-177.17	-177.17
	7/9	Spectrum Business/TWC		177.17	0.00
	7/9	Camden National Bank		-189.43	-189.43
	7/9	Camden National Bank		189.43	0.00
	7/12	Bangor Payroll	Payroll for week 7/1 to 7/7/19	-2,461.67	-2,461.67
	7/12	Bangor Payroll	Payroll for week 7/1 to 7/7/19	2,461.67	0.00
	7/18	Charles Pray		-578.88	-578.88
	7/18	Charles Pray		578.88	0.00
	7/18	Capitol Computers		-125.00	-125.00
	7/18	Capitol Computers		125.00	0.00
	7/18	Lisa's White Flour Catering		-309.57	-309.57

Accrual Basis	Date	Name	Memo	Amount	Balance
Total Accounts Payable 1000-00 · Employee Health Insurance Contr	7/18	Lisa's White Flour Catering		309.57	0.00
	7/18	Camden National Bank		-131.99	-131.99
	7/18	Camden National Bank		131.99	0.00
	7/18	Haven, Lauren		-133.28	-133.28
	7/18	Haven, Lauren		133.28	0.00
	7/19	Bangor Payroll	Payroll for week 7/8 to 7/14/19	-2,461.67	-2,461.67
	7/19	Bangor Payroll	Payroll for week 7/8 to 7/14/19	2,461.67	0.00
	7/26	Bangor Payroll	Payroll for week 7/15 to 7/21/19	-4,352.84	-4,352.84
	7/26	Bangor Payroll	Payroll for week 7/15 to 7/21/19	4,352.84	0.00
				0.00	0.00
Total 1000-00 · Employee Health Insurance Contr 1010-00 · MainePERS Employee Contribution	7/5	Bangor Payroll	EE Health Insurance Contributions	-47.46	-47.46
	7/12	Bangor Payroll	EE Health Insurance Contributions	-47.46	-94.92
	7/19	Bangor Payroll	EE Health Insurance Contributions	-47.46	-142.38
	7/26	Bangor Payroll	EE Health Insurance Contributions	189.81	47.43
	7/26	Bangor Payroll	EE Health Ins Contrib	-47.43	0.00
				0.00	0.00
Total 1010-00 · MainePERS Employee Contribution 4100-00 · Convention Income 4120-00 · Registration	7/5	Bangor Payroll	Employee Contribution	-178.99	-178.99
	7/12	Bangor Payroll	Employee Contribution	-178.99	-357.98
	7/19	Bangor Payroll	Employee Contribution	-178.99	-536.97
	7/26	Bangor Payroll	Employee Contribution	-178.99	-715.96
	7/26	Bangor Payroll	EE MEPEERS Retirement Contributions	715.96	0.00
				0.00	0.00
Total 4120-00 · Registration 4130-00 · Sponsorship	7/22	Browntech, Inc.	Convention Meals	-316.00	-316.00
	7/23	Square	Deposit	-104.19	-420.19
	7/25	Square	Deposit	-889.64	-1,309.83
				-1,309.83	-1,309.83
Total 4130-00 · Sponsorship	7/22	Browntech, Inc.	Vendor Sponsorship at Convention	-500.00	-500.00
				-500.00	-500.00

Accrual Basis	Date	Name	Memo	Amount	Balance
4140-00 · Vendor					
	7/11	Connection Public Sector Solutions	Exhibit Booth Two Days	-450.00	-450.00
	7/17	Maine, State of	Exhibit Booth Two Days	-250.00	-700.00
	7/22	Browntech, Inc.	Exhibit Booth Two Days	-450.00	-1,150.00
	7/24	Voya Financial	Exhibit Booth Two Days	-450.00	-1,600.00
Total 4140-00 · Vendor				-1,600.00	-1,600.00
Total 4100-00 · Convention Income				-3,409.83	-3,409.83
4400-00 · Other Income					
	7/10	National Association of Counties_	Deposit	-42.75	-42.75
Total 4400-00 · Other Income				-42.75	-42.75
4810-00 · Interest Earned					
	7/18		Interest	-0.92	-0.92
	7/31		Interest	-3.95	-4.87
Total 4810-00 · Interest Earned				-4.87	-4.87
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees					
	7/5	Bangor Payroll	Processing fee	34.00	34.00
	7/12	Bangor Payroll	Processing fee	34.00	68.00
	7/19	Bangor Payroll	Processing fee	34.00	102.00
	7/26	Bangor Payroll	Processing fee	42.00	144.00
Total 5020-00 · Payroll Fees				144.00	144.00
5030-00 · FICA					
	7/5	Bangor Payroll	Taxes	185.24	185.24
	7/12	Bangor Payroll	Taxes	185.24	370.48
	7/19	Bangor Payroll	Taxes	185.24	555.72
	7/26	Bangor Payroll	Taxes	185.24	740.96
Total 5030-00 · FICA				740.96	740.96
5040-00 · MainePERS Contributions					
	7/9	MainePERS		720.91	720.91
Total 5040-00 · MainePERS Contributions				720.91	720.91
5050-00 · Salary-Office Manager					
	7/5	Bangor Payroll	Office Managers Salary	948.88	948.88
	7/12	Bangor Payroll	Office Managers Salary	948.88	1,897.76

Accrual Basis	Date	Name	Memo	Amount	Balance
Total 5050-00 · Salary-Office Manager 5060-00 · Salary-Executive Director	7/19	Bangor Payroll	Office Managers Salary	948.88	2,846.64
	7/26	Bangor Payroll	Office Managers Salary	948.88	3,795.52
				3,795.52	3,795.52
Total 5060-00 · Salary-Executive Director Total 5000-00 · Payroll Expenses 5100-00 · Insurance 5110-00 · Health Insurance	7/5	Bangor Payroll	ED Salary	1,520.00	1,520.00
	7/12	Bangor Payroll	ED Salary	1,520.00	3,040.00
	7/19	Bangor Payroll	ED Salary	1,520.00	4,560.00
	7/26	Bangor Payroll	Payroll for week 7/15 to 7/21/19	1,520.00	6,080.00
				6,080.00	6,080.00
				11,481.39	11,481.39
Total 5110-00 · Health Insurance 5120-00 · Commercial, Crime, D&O Ins	7/26	Bangor Payroll	ER Health Insurance Contributions	977.37	977.37
				977.37	977.37
Total 5120-00 · Commercial, Crime, D&O Ins Total 5100-00 · Insurance 6040-00 · NACO Expenses 6041-00 · Conferences	7/9	Liberty Mutual Insurance		56.83	56.83
	7/9	Macomber Farr & Whitten	Crime Ins.	492.00	548.83
				548.83	548.83
				1,526.20	1,526.20
Total 6041-00 · Conferences Total 6040-00 · NACO Expenses 6150-00 · Equipment - Office 6151-00 · Computer Hardware & Software	7/18	Charles Pray	Leg Conf 2019	578.88	578.88
				578.88	578.88
				578.88	578.88
Total 6151-00 · Computer Hardware & Software 6152-00 · IT Services	7/9	Camden National Bank		53.49	53.49
				53.49	53.49
	7/9	Camden National Bank		12.00	12.00
	7/18	Capitol Computers		125.00	137.00
	7/18	Camden National Bank		12.00	149.00

	Accrual Basis	Date	Name	Memo	Amount	Balance
Total 6152-00 · IT Services					149.00	149.00
Total 6150-00 · Equipment - Office					202.49	202.49
6160-00 · Fees						
Total 6160-00 · Fees					60.00	60.00
6170-00 · Meeting Expense					60.00	60.00
6173-00 · Monthly						
Total 6173-00 · Monthly					309.57	309.57
Total 6170-00 · Meeting Expense					38.27	347.84
6235-00 · Supplies					347.84	347.84
Total 6235-00 · Supplies					347.84	347.84
6240-00 · Telephone, Fax & Internet						
6241-00 · Cell Phone						
Total 6241-00 · Cell Phone					123.94	123.94
6243-00 · Phone, Fax & Internet					59.99	183.93
Total 6243-00 · Phone, Fax & Internet					20.01	203.94
Total 6240-00 · Telephone, Fax & Internet					203.94	203.94
6241-00 · Cell Phone						
Total 6241-00 · Cell Phone					75.00	75.00
6243-00 · Phone, Fax & Internet					75.00	75.00
Total 6243-00 · Phone, Fax & Internet					177.17	177.17
Total 6240-00 · Telephone, Fax & Internet					177.17	177.17
					252.17	252.17

Maine County Commissioners Association Expenses by Vendor Detail

July 2019

Accrual Basis

Bangor Payroll

Date	Memo	Account	Amount	Balance
7/5	Office Managers Salary	5050-00 · Salary-Office Manager	948.88	948.88
7/5	Taxes	5030-00 · FICA	185.24	1,134.12
7/5	Processing fee	5020-00 · Payroll Fees	34.00	1,168.12
7/5	ED Salary	5060-00 · Salary-Executive Director	1,520.00	2,688.12
7/12	Office Managers Salary	5050-00 · Salary-Office Manager	948.88	3,637.00
7/12	Taxes	5030-00 · FICA	185.24	3,822.24
7/12	Processing fee	5020-00 · Payroll Fees	34.00	3,856.24
7/12	ED Salary	5060-00 · Salary-Executive Director	1,520.00	5,376.24
7/19	Office Managers Salary	5050-00 · Salary-Office Manager	948.88	6,325.12
7/19	Taxes	5030-00 · FICA	185.24	6,510.36
7/19	Processing fee	5020-00 · Payroll Fees	34.00	6,544.36
7/19	ED Salary	5060-00 · Salary-Executive Director	1,520.00	8,064.36
7/26	Office Managers Salary	5050-00 · Salary-Office Manager	948.88	9,013.24
7/26	Taxes	5030-00 · FICA	185.24	9,198.48
7/26	Processing fee	5020-00 · Payroll Fees	42.00	9,240.48
7/26	ER Health Insurance Contributions	5110-00 · Health Insurance	977.37	10,217.85
7/26	Payroll for week 7/15 to 7/21/19	5060-00 · Salary-Executive Director	1,520.00	11,737.85
Total Bangor Payroll			11,737.85	11,737.85

Camden National Bank

7/9		6151-00 · Computer Hardware & Software	53.49	53.49
7/9		6152-00 · IT Services	12.00	65.49
7/9		6235-00 · Supplies	123.94	189.43
7/18		6152-00 · IT Services	12.00	201.43
7/18		6160-00 · Fees	60.00	261.43
7/18		6235-00 · Supplies	59.99	321.42
			321.42	321.42

Total Camden National Bank

Capitol Computers

7/18		6152-00 · IT Services	125.00	125.00
			125.00	125.00

Total Capitol Computers

Accrual Basis	Date	Memo	Account	Amount	Balance
Charles Pray					
Total Charles Pray Haven, Lauren	7/18	Leg Conf 2019	6041-00 · Conferences	578.88	578.88
				578.88	578.88
Total Haven, Lauren	7/18		6173-00 · Monthly	38.27	38.27
Liberty Mutual Insurance	7/18		6241-00 · Cell Phone	75.00	113.27
	7/18		6235-00 · Supplies	20.01	133.28
				133.28	133.28
Total Liberty Mutual Insurance	7/9		5120-00 · Commercial, Crime, D&O Ins	56.83	56.83
Lisa's White Flour Catering				56.83	56.83
Total Lisa's White Flour Catering	7/18		6173-00 · Monthly	309.57	309.57
Macomber Farr & Whitten				309.57	309.57
Total Macomber Farr & Whitten	7/9	Crime Ins.	5120-00 · Commercial, Crime, D&O Ins	492.00	492.00
MainePERS				492.00	492.00
Total MainePERS	7/9		5040-00 · MainePERS Contributions	720.91	720.91
National Association of Counties				720.91	720.91
Total National Association of Counties	7/10	Deposit	4400-00 · Other Income	-42.75	-42.75
Spectrum Business/TWC				-42.75	-42.75
Total Spectrum Business/TWC	7/9		6243-00 · Phone, Fax & Internet	177.17	177.17
				177.17	177.17
TOTAL				14,610.16	14,610.16

Maine County Commissioners Association Profit & Loss Prev Year Comparison

July 2019

Accrual Basis

	July 2019	July 2018	\$ Change	% Change
Income				
4100-00 · Convention Income				
4120-00 · Registration	1,309.83	1,435.48	-125.65	-8.75%
4130-00 · Sponsorship	500.00	1,250.00	-750.00	-60.0%
4140-00 · Vendor	1,600.00	2,249.61	-649.61	-28.88%
Total 4100-00 · Convention Income	3,409.83	4,935.09	-1,525.26	-30.91%
4400-00 · Other Income	42.75	1,192.00	-1,149.25	-96.41%
4810-00 · Interest Earned	4.87	10.22	-5.35	-52.35%
Total Income	3,457.45	6,137.31	-2,679.86	-43.67%
Gross Profit	3,457.45	6,137.31	-2,679.86	-43.67%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	144.00	144.00	0.00	0.0%
5030-00 · FICA	740.96	733.04	7.92	1.08%
5040-00 · MainePERS Contributions	720.91	854.75	-133.84	-15.66%
5050-00 · Salary-Office Manager	3,795.52	3,688.52	107.00	2.9%
5060-00 · Salary-Executive Director	6,080.00	6,080.00	0.00	0.0%
Total 5000-00 · Payroll Expenses	11,481.39	11,500.31	-18.92	-0.17%
5100-00 · Insurance				
5110-00 · Health Insurance	977.37	939.79	37.58	4.0%
5120-00 · Commercial, Crime, D&O Ins	548.83	57.50	491.33	854.49%
5140-00 · Unemployment Comp Ins	0.00	121.03	-121.03	-100.0%
Total 5100-00 · Insurance	1,526.20	1,118.32	407.88	36.47%
6040-00 · NACO Expenses				
6041-00 · Conferences	578.88	2,015.79	-1,436.91	-71.28%
Total 6040-00 · NACO Expenses	578.88	2,015.79	-1,436.91	-71.28%
6150-00 · Equipment - Office				
6151-00 · Computer Hardware & Software	53.49	0.00	53.49	100.0%
6152-00 · IT Services	149.00	401.00	-252.00	-62.84%
6153-00 · Photocopier Lease	0.00	288.80	-288.80	-100.0%
6154-00 · Printer & Supplies	0.00	37.49	-37.49	-100.0%
Total 6150-00 · Equipment - Office	202.49	727.29	-524.80	-72.16%
6160-00 · Fees	60.00	0.00	60.00	100.0%
6170-00 · Meeting Expense				
6173-00 · Monthly	347.84	313.66	34.18	10.9%
Total 6170-00 · Meeting Expense	347.84	313.66	34.18	10.9%
6180-00 · Mileage & Travel Expense	0.00	648.95	-648.95	-100.0%
6195-00 · Office Space Rental	0.00	1,497.14	-1,497.14	-100.0%
6235-00 · Supplies	203.94	79.56	124.38	156.34%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet	177.17	168.84	8.33	4.93%
Total 6240-00 · Telephone, Fax & Internet	252.17	243.84	8.33	3.42%
Total Expense	14,652.91	18,144.86	-3,491.95	-19.25%

M.C.C.A.

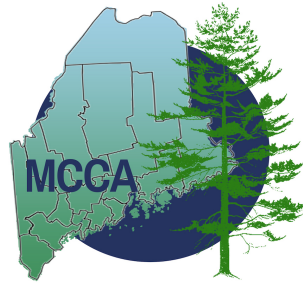
Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

William Blodgett, Secretary-Treasurer
Lincoln County

Charles Pray
Executive Director

Lauren Haven
Office Manager



Maine County Commissioners Association

4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697
www.maine counties.org

MAINE COUNTY COMMISSIONERS ASSOCIATION

Convention Planning Committee Meeting Minutes

MCCA Offices in Augusta

10:00 am Friday, July 19, 2019

Attendance:

Abby Shanor, Barbara Arseneau, Charles Pray, Nicole Hubbard, Owen Smith, and Lauren Haven

2020 Convention

The MCCA Board of Directors' met on July 10th, the group unanimously accepted the Sunday River event proposal for September 25th, 26th and 27th 2020. The proposal has been signed by Executive Director Charles Pray and sent back to our contact Brian Chamberlain at Sunday River. The \$500 deposit will follow.

Educational Sessions

There were three developments since the last planning meeting.

On Friday morning at 11:00 Maine State Economist Amanda Rector will talk about, "Maine's Demographics and Workforce" which will be the perfect precursor to the futurist keynote speaker in the afternoon.

Amanda O'Leary from the Maine Department of Labor agreed to teach a session she has titled, "Marijuana Use and the Workplace" on Saturday morning.

The retirement option forum panel has been completed with the addition of Maine Association of Retirees Executive Director Barbara Van Burgel.

The NACo speaker will be John Losh, the Membership Outreach Manager. He has sent an assortment of potential topics for his lunch session. Lauren will find out from the Executive Committee and NACo representative Comm. Baldacci which session they would like to request.

1. Entertainment

Friday night: Owen is following up on someone to play bagpipes at the opening ceremonies.

Saturday night: Hannah Dickinson has offered to facilitate a game, and Lynn is willing to run one game and Barbara Arseneau can host the other game. We're still looking into which games would be fun and easy to manage with a large group. "What do you meme?" came up as an option.

2. Activities

Owen Smith researched the boating trip and found due to the logistics this activity won't work for us this year. The CPC voted to keep the golf outing free regardless of whether we find a sponsor since we won't be paying for the boat ride.

3. Vendors

Registration forms for exhibits and sponsorships are being received and processed. We need to find out how many vendors can fit in the pavilion. We could overflow into the hall if necessary and give those vendors something extra to be placed in that location. There's still plenty of time to suggest an invitation be sent to a potential vendor by emailing Lauren or submitting a name and contact information on the CPC webpage. We have a dozen vendors/sponsors at this time. Now that attendee registration is open, we can concentrate on getting more vendors registered. The group brought up a few companies to pursue including a masseuse who might have a table and give massages to attendees.

4. Event Schedule

Lauren will continue to revise the draft of the schedule as we determine locations for sessions and meetings. She will update the document as decisions are made and post the most current draft on the CPC webpage. Lauren has emailed contacts for the associations to find out which ones will be meeting at the convention this year. MACCAM wants to meet at 11:00 am on Friday. We also know Probate, Deeds, Treasurers and MSA will be meeting.

5. Other Updates

Gerry Hill will be our contact at Point Lookout going forward as Catherine Smith has accepted a position at another venue.

6. Next Steps

Lauren will order any necessary program and/or badge supplies. She will also send an email requesting interested folks submit a program cover design which the Committee will vote to determine the winner. This worked well last year.

Waldo County Commissioners will be approached about the centerpieces. If it's fine with them, we will use whatever Point Lookout has available.

CPC members will continue to find contents for the attendee bags.

7. Future Planning Meetings

Point Lookout is willing to have the CPC to visit again on August 16th which turned out to be the date when the most committee members could participate. We plan to meet at Hedges Hall at 11:00 am.

The last CPC meeting before the convention will occur on September 13th at 10:00 am at the MCCA offices where we will tie up any loose ends.

