

**Maine County Commissioners Association  
Budget Draft 2026**

	2025 Budget	Jan-Oct 2025	Remain Balance	\$ Over Budget	% of Budget	2026 Budget	Change	Change%	NOTES
<b>Income</b>									
4100-00 · Convention Income									
4110-00 · Plaques	350		350	-350		350	0	0%	Same as 2025
4120-00 · Registration	26,000	30,969	-4,969	4,969	119%	12,000	-14,000	-54%	Separate Registration from meals: 100@\$100
4130-00 · Sponsorship	10,000	63,098	-53,098	53,098	631%	50,000	40,000	400%	Adjusted due to 2025 actuals
4140-00 · Vendor	9,000	9,487	-487	487	105%	10,000	1,000	11%	Adjusted due to 2025 actuals
4150-00 · Meals - NEW						25,000	25,000		Separating Meals. Figure based on actuals.
<b>Total 4100-00 · Convention Income</b>	<b>45,350</b>	<b>103,554</b>	<b>-58,204</b>	<b>58,204</b>	<b>228%</b>	<b>97,350</b>	<b>52,000</b>	<b>115%</b>	
4300-00 · Dues	180,005	180,005	0	0	100%	176,405	-3,600	-2%	Two percent decrease due to 2025 actuals
4400-00 · Other Income	8,000	9,455	-1,455	1,455	118%	9,000	1,000	13%	Adjusted due to 2025 actuals
4410-00 Miscellaneous income									
4420-00 Event Sponsorships - NEW						11,000	11,000		
4500-00 · NACo Roster (will be deleted)	500		500	-500		0	-500	-100%	This program has been discontinued
4600-00 · MCCA Risk Pool Assessment	25,026	25,026	0		100%	25,026	0	0%	Same as 2025
4810-00 · Interest Earned	100	47	53	-53	47%	100	0	0%	Same as 2025
4920-00 · Transfer in from Fund Balance	11,309		11,309	-11,309		0	-11,309	-100%	Hopefully we won't need to use savings
<b>Total Income</b>	<b>270,290</b>	<b>318,087</b>	<b>-47,797</b>	<b>47,797</b>	<b>118%</b>	<b>318,881</b>	<b>48,591</b>	<b>18%</b>	
<b>Expense</b>									
5000-00 · Payroll Expenses									
5020-00 · Payroll Fees	2,050	1,727	323	-323	84%	2,100	50	2%	Slight increase
5030-00 · FICA	4,576	3,897	679	-679	85%	4,700	124	3%	Same as 2025
5040-00 · MainePERS Contributions	5,591	4,587	1,004	-1,004	82%	6,010	419	7%	9% +\$2,613 New Rate 7/1 TBD
5050-00 · Salary-Administrator	62,813	53,149	9,664	-9,664	85%	66,582	3,769	6%	Executive Committee Recommendation
<b>Total 5000-00 · Payroll Expenses</b>	<b>75,030</b>	<b>63,360</b>	<b>11,670</b>	<b>-11,670</b>	<b>84%</b>	<b>79,392</b>	<b>4,362</b>	<b>6%</b>	
5100-00 · Insurance									
5110-00 · Health Insurance	15,000	12,385	2,615	-2,615	83%	16,250	1,250	8%	MMEHT Health 9% Increase, Dental 1%
5120-00 · Commercial, Crime, D&O Ins	3,000	2,200	800	-800	73%	2,700	-300	-10%	Based on Actuals and Projections from Macomber
5130-00 · Workers Comp	450	518	-68	68	115%	630	180	40%	Based on Actuals
5140-00 · Unemployment Comp Ins	300	132	168	-168	44%	200	-100	-33%	Based on Actuals
<b>Total 5100-00 · Insurance</b>	<b>18,750</b>	<b>15,235</b>	<b>3,515</b>	<b>-3,515</b>	<b>81%</b>	<b>19,780</b>	<b>1,030</b>	<b>5%</b>	
6010-00 · Prof. Services			0						

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6012-00 · Legal & Public Relations Svcs	2,500		2,500	-2,500		2,500	0	0%	Placeholder for future use
6013-00 · Financial Audit	3,500	4,500	-1,000	1,000	129%	3,500	0	0%	Estimate pending-last contract \$7,000
<b>Total 6010-00 · Prof. Services</b>	<b>6,000</b>	<b>4,500</b>	<b>1,500</b>	<b>-1,500</b>	<b>75%</b>	<b>6,000</b>	<b>0</b>	<b>0%</b>	
<b>6030-00 · Lobbying</b>									Verrill contract will be renegotiated in 2027
6032-00 · Lobbying - Contractual	75,000	63,000	12,000	-12,000	84%	77,244	2,244	3%	\$6,200/mo for 2025 & 3% 2026 \$6,437/mo
<b>Total 6030-00 · Lobbying</b>	<b>75,000</b>	<b>63,000</b>	<b>12,000</b>	<b>-12,000</b>	<b>84%</b>	<b>77,244</b>	<b>2,244</b>	<b>3%</b>	
<b>6040-00 · NACO Expenses</b>			0						Board should consider number of trips or a stipend for each trip. 2025 was set up for 3.
6041-00 · Conferences	6,000	8,837	-2,837	2,837	147%	9,000	3,000	50%	Average trip was \$2,200 this year
<b>Total 6040-00 · NACO Expenses</b>	<b>6,000</b>	<b>8,837</b>	<b>-2,837</b>	<b>2,837</b>	<b>147%</b>	<b>9,000</b>	<b>3,000</b>	<b>50%</b>	
6050-00 · Education and Training	500		500	-500		500	0	0%	Same as 2025
6100-00 · Bank Charges	50		50	-50		50	0	0%	Same as 2025
<b>6110-00 · Convention Expense</b>			0						
6113-00 · Entertainment/Activities	4,000	9,210	-5,210	5,210	230%	3,000	-1,000	-25%	Separate Speakers into 6117
6114-00 · MCCA Staff Registratn Expense	600	261	339	-339	44%	600	0	0%	Same as 2025
6115-00 · Facilities	35,000	35,557	-557	557	102%	4,000	-31,000	-89%	Event Space
6116-00 · Food						32,000	32,000		
6117-00 · Speakers						2,000	2,000		Comp meals and rooms
6118-00 · Marketing/Promotion - NEW						2,000	2,000		Signage etc
6119-00 · Sponsored Event Attendees - NEW						3,000	3,000		Incentive tracking-counties get credits towards events
6121-00 · Supplies	450	6,869	-6,419	6,419	1,526%	4,000	3,550	789%	Separate line now for marketing
6124-00 · Commissioner Retirement Plaques	300	294	6	-6	98%	300	0	0%	Same as 2025
<b>Total 6110-00 · Convention Expense</b>	<b>40,350</b>	<b>52,191</b>	<b>-11,841</b>	<b>11,841</b>	<b>129%</b>	<b>50,900</b>	<b>10,550</b>	<b>26%</b>	
<b>6140-00 · Copies-Printing</b>			0						
6142-00 · Directory	175	175	0		100%	175	0	0%	
<b>Total 6140-00 · Copies-Printing</b>	<b>175</b>	<b>175</b>	<b>0</b>		<b>100%</b>	<b>175</b>	<b>0</b>	<b>0%</b>	
6145-00 · Dues Expense	675	710	-35	35	105%	675	0	0%	Adjusted due to usage
<b>6150-00 · Equipment - Office</b>			0						
6151-00 · Computer Hardware & Software	1,475	1,786	-311	311	121%	3,125	1,650	112%	Computer needs to be replaced
6152-00 · IT Services	1,800	107	1,693	-1,693	6%	150	-1,650	-92%	Adjusted due to usage
6153-00 · Photocopier Lease	5,000	3,993	1,007	-1,007	80%	5,000	0	0%	Same as 2025
6154-00 · Printer & Supplies	525	401	124	-124	76%	525	0	0%	Same as 2025
6156-00 · Other	450		450	-450		450	0	0%	Adjusted due to usage
<b>Total 6150-00 · Equipment - Office</b>	<b>9,250</b>	<b>6,287</b>	<b>2,963</b>	<b>-2,963</b>	<b>68%</b>	<b>9,250</b>	<b>0</b>	<b>0%</b>	Same as 2025

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6160-00 · Fees	100	62	38	-38	62%	100	0	0%	Same as 2025
<b>6170-00 · Meeting Expense</b>									
6171-00 · Annual Meeting	3,000	2,203	797	-797	73%	3,000	0	0%	Same as 2025
6172-00 · County Officials' Workshop	4,000	1,500	2,500	-2,500	38%	4,000	0	0%	Leave for extra meetings
6173-00 · Monthly	2,000	1,190	810	-810	60%	1,500	-500	-25%	Adjusted due to usage
6175-00 · Meetings - Other	2,000	169	1,831	-1,831	8%	2,500	500	25%	Adding More Off-Site Meetings
<b>Total 6170-00 · Meeting Expense</b>	<b>11,000</b>	<b>5,062</b>	<b>5,938</b>	<b>-5,938</b>	<b>46%</b>	<b>11,000</b>	<b>0</b>	<b>0%</b>	<b>Same as 2025</b>
<b>6180-00 · Mileage &amp; Travel Expense</b>	<b>3,300</b>	<b>2,933</b>	<b>367</b>	<b>-367</b>	<b>89%</b>		<b>-3,300</b>	<b>-100%</b>	
6180-10 · Administrator						3,300	3,300		Same as 2025
6180-20 · President - NEW						5,500	5,500		New line item for President's travel
6195-00 · Office Space Rental	19,110	15,944	3,166	-3,166	83%	19,679	569	3%	Contract: 3mo/1,603.76 & 9mo/\$1,651.87
6215-00 · Postage-Shipping	325	73	252	-252	22%	300	-25	-8%	Adjusted due to usage
6230-00 · Advertising	100	164	-64	64	164%	200	100	100%	Same as 2025
6235-00 · Supplies	450	291	159	-159	65%	450	0	0%	Adjusted due to usage
<b>6240-00 · Telephone, Fax &amp; Internet</b>									
6241-00 · Cell Phone	900	750	150	-150	83%	900	0	0%	Same as 2025
6243-00 · Phone, Fax & Internet	2,500	1,964	536	-536	79%	2,500	0	0%	Same as 2025
<b>Total 6240-00 · Telephone, Fax &amp; Internet</b>	<b>3,400</b>	<b>2,714</b>	<b>686</b>	<b>-686</b>	<b>80%</b>	<b>3,400</b>	<b>0</b>	<b>0%</b>	<b>Same as 2025</b>
6250-00 · Website	225	164	61	-61	73%	225	0	0%	Allowing for increase
6260-00 · Contingency	500		500	-500		500	0	0%	Same as 2025
<b>Total Expense</b>	<b>270,290</b>	<b>241,702</b>	<b>28,588</b>	<b>-28,588</b>	<b>89%</b>	<b>297,620</b>	<b>27,330</b>	<b>10%</b>	