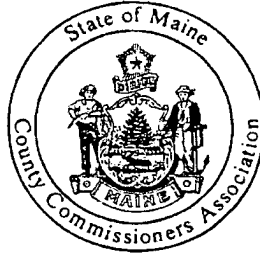


M.C.C.A.

Steven Joy, President
Hancock County

Gary McGrane, Vice President
Franklin County

Roger Moody, Secretary-Treasurer
Knox County



Rosemary Kulow
Executive Director

Lauren Haven
Administrative Assistant

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

Board of Directors' Meeting Agenda 10:00 a.m., December 11, 2013

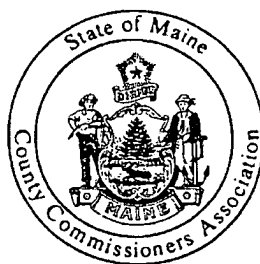
- I. **Call to Order, Introductions and Attendance**
- II. **Pledge of Allegiance**
- III. **Approval of/Additions to the Agenda**
- IV. **Approval of November 13, 2013 Meeting Minutes**
- V. **Old Business**
 - A. Approval of Revised Bylaws for Presentation at Annual Meeting
 - B. Approval of 2014 MCCA Budget for Presentation at Annual Meeting
 - C. Discussion of Corrections Commission's Recommendations and Report
- VI. **New Business**
 - A. Consideration of Proposed Position Statement on LD 211 – An Act to Amend the Laws Governing the Limitation of County Assessments (*Scott Cole*)
- VII. **Reports**
 - A. Executive Director's Reports
 - B. Legislative Report
 - C. Association Reports
 - D. Board of Corrections Report
 - E. Annual Convention Report
 - F. NACo Report
- VIII. **Other Business**
- IX. **Adjournment**

M.C.C.A.

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Board of Directors' Meeting Minutes November 13, 2013

I. Call to Order, Introductions and Attendance

President Steve Joy called the meeting to order at 10:35 a.m., and everyone introduced themselves.

DIRECTORS PRESENT: Androscoggin – Commissioner Beth Bell, proxy for Commissioner Randall Greenwood; Aroostook – Commissioner Norman Fournier; Cumberland – Commissioner Thomas Coward with Manager Peter Crichton; Franklin – Commissioner Gary McGrane; Hancock – Commissioner Steven Joy; Kennebec – Commissioner George Jabar II; Knox – Commissioner Roger Moody; Lincoln – Commissioner William Blodgett; Oxford – Commissioner Steve Merrill; Penobscot – Commissioner Peter Baldacci; Piscataquis – Commissioner James Annis; Sagadahoc – Administrator Pamela Hile, proxy for Commissioner Charles Crosby; Somerset – Administrator Dawn DiBlasi, proxy for Commissioner Lynda Quinn; Waldo – Commissioner Amy Fowler; Washington – Commissioner Chris Gardner; York – Commissioner Sallie Chandler; MACCAM – Administrator Bill Collins; MRDA – Pamela Lovley; MARP – Kathleen Ayers; MSA – Sheriff Todd Brackett; MACT – David Parkman; and MECCA – Owen Smith

OTHERS PRESENT: Commissioner Robin Frost, Somerset; Manager Peter Crichton, Cumberland; Assistant Manager Bill Whitten, Cumberland; Administrator Bob Devlin, Kennebec; Administrator Andrew Hart, Knox; Administrator John O'Connell, Lincoln; Manager Greg Zinser, York; and Sheriff Randy Liberty, Kennebec.

STAFF PRESENT: Rosemary Kulow, Executive Director; Malcolm Ulmer, Risk Pool Manager; and Lauren Haven, Administrative Assistant

II. Pledge of Allegiance

The group said the Pledge of Allegiance to the Flag.

III. Approval of the Agenda/Additions

The agenda was approved as presented.

IV. Approval of October 9, 2013 Meeting Minutes

*Comm. McGrane **moved** and Comm. Fournier seconded approval of the October 9, 2013 minutes. The motion was approved unanimously.*

V. **Old Business**

A. **Review Proposed Revisions to Bylaws**

Comm. Fournier commented that a few minor corrections were suggested by Mgr. Fitzgerald and asked that additional suggestions be sent to Roger Moody and himself throughout November. The final draft will be presented to the Board of Directors for approval at the December meeting, and then circulated to all members for a vote at the January Annual Meeting.

B. **Report from Corrections Commission & Discussion about Jails**

Comm. Baldacci summarized proposals developed by subcommittees associated with the Corrections Committee. A proposal from Mgr. Crichton's subcommittee recommends four regional jail cooperatives that would aggregate resources to create more efficiency and live within approved funding appropriations. Comm. Baldacci's subcommittee proposes a county-run jail system that establishes a baseline for state funding tied to a cost of living adjustment factor. Another alternative suggested by the Department of Corrections recommends a state-run jail system, although there is very little support for that model among commission members.

Corrections Commission Chief of Staff, Bill Whitten said the commission's report is based on the subcommittees' recommendations which have been prioritized and voted on by commission members. The final report is due to be submitted to the Criminal Justice Committee December 4th, and copies of a draft summary of commission recommendations will be distributed today. After further discussion, President Joy granted a short break for the purpose of reading the aforementioned draft.

Upon reconvening, comments about the draft included an acknowledgement that Title 30A would need to be revised, and Constitution changes may also be required. President Joy remarked that the state would not likely find cost savings that counties couldn't find. Comm. Baldacci interjected that Rod Miller was against the state running of jails because the perceived cost savings might be at the expense of greater liabilities such as understaffing and lack of training. There would be more pressure to risk liability in order to cut costs. President Joy said MCCA should be united in its recommendations and communicate its position to legislators. Comm. Moody agreed, saying MCCA should be part of the solution rather than part of the problem.

C. **Risk Pool Assessment Payment to MCCA**

Executive Director Kulow mentioned that the 2013 MCCA budget shows revenue in an amount of \$60,000 from the Risk Pool as an assessment and that the \$60,000 had not yet been transferred from the Risk Management Pool to MCCA. She asked whether this amount should be paid. Comm. Moody noted that Howe, Cahill and Company was paid more than \$118,000 per year to manage the risk pool, and that is how the \$60,000 for a half year was determined. Comm. Baldacci remarked that Mr. Ulmer is now the claim handler and Executive Director Kulow is the administrator.

After debate about whether assessments from the Risk Pool should be based on a formula or whether the Risk Pool should share any of its proceeds with MCCA, *Comm. Baldacci made a **motion** that \$45,000 be paid from the Risk Pool to MCCA for 2013. The motion was seconded by Comm. Joy, but defeated by a vote of 6 in favor and 7 in opposition.*

*Comm. Fournier **moved** that a one-time assessment of \$25,000 from the Risk Management Pool to MCCA be approved for 2013 and that a cost allocation formula will determine future assessments. Comm. Fowler seconded the motion, and thirteen votes in favor approved the motion.*

VI. New Business

A. Appoint Budget and Finance Committee and Schedule Budget Meetings

After reviewing the list of volunteers to serve on the Budget Committee for the 2014 budget, President Joy appointed the following to the committee: Comm. Steve Joy, Comm. Gary McGrane, Comm. Roger Moody, Comm. George Jabar, Comm. Norman Fournier, Adm. Bill Collins, and Executive Director Rosemary Kulow. The first meeting of the Budget Committee will be at 1:00 pm this afternoon.

B. Authorize MCCA Logo Contest and \$500 Prize for Contest Winner

***Motion** to authorize a logo contest among Maine schools and approve a \$500 prize was made by Comm. Jabar, seconded by Comm. Thomas Coward, and approved with one vote in opposition.*

VII. Reports

A. Executive Director's Report

***Motion** to place the Executive Director's Report on file was made by Commissioner Baldacci. The motion was seconded by President Joy and approved unanimously.*

B. Legislative Platform Report

No report was received at the meeting.

C. Treasurer's Report

Comm. Moody summarized the financial report.

***Motion** to place the Treasurer's Report on file was made by Administrator Pamela Hile. The motion was seconded by Comm. Baldacci and approved unanimously.*

D. Association Reports

No Association reports were provided at the meeting.

E. Board of Corrections Report

Sheriff Todd Brackett from the Maine Sheriffs Association stated that several proposals have been brought to the table in regard to management of the jails and that the MSA's goal is to find efficiencies and cooperate fully. He said sheriffs fully realize that they may have to give up some authority to find a solution to the current problems.

F. Annual Convention Report

Commissioner Sallie Chandler agreed that York will be hosting the 2014 Annual Convention and will ask for help as necessary.

G. NACo Report

Commissioner Peter Baldacci mentioned there would be a winter meeting, possibly in Memphis.

H. Report on Penobscot County's Joint Effort with Town of Herman for Law Enforcement Supervisory Services

MACCAM Administrator Bill Collins explained a contractual arrangement Penobscot County has with the Town of Herman for law enforcement supervisory services. He provided a copy of the contract to those attending the meeting in case other counties are interested in doing something similar.

VIII. Other Business

No other business was brought before the board.

IX. Adjournment

***Motion** for adjournment was made by Comm. Baldacci, seconded by Comm. Moody, and approved unanimously at 12:34 p.m. The group adjourned to lunch.*

Respectfully submitted,



Lauren Haven, Administrative Assistant

Date: 12/5/13

Attested:

Roger Moody, Secretary

Date: _____

MCCA PROPOSED BYLAW CHANGE SUMMARY

October 29, 2013

Article I, Name and Purpose:

- Section 1: Technical change to allow the abbreviation of Maine County Commissioners Association to “Association” in Bylaws.
- Section 2: Six broad, more comprehensive and current core functions of MCCA are identified, to replace the previous four core functions.

Article II, Membership:

- No Changes.

Article III, Organization:

- Section 1: The State Statute establishing MCCA as a nonprofit eligible to receive federal grants or contributions is referenced (Title 30-A, Section 909 MRSA). The option for also incorporating MCCA as a 501c_ nonprofit was considered and found unnecessary.
- Section 2, Board of Directors, Section 3, Officers, and Section 4, Staff: All unchanged.
- Section 5: No Standing Committees were identified in prior Bylaws, and five Standing Committees are now listed: Executive Committee, Budget and Finance Committee, Legislative Policy Steering Committee, Nominating Committee, and Convention Planning Committee. The last three listed have existed for many years as Ad Hoc Committees, but were never specifically identified in the Bylaws. The Executive Committee is new, and is empowered to transact routine and ordinary business between Directors’ Meetings. It must report on any action taken at the next Director’s Meeting. It also serves as the Personnel Committee. The Budget and Finance Committee is also new, and is recommended because as of July 1, 2012 the MCCA Board now prepares and adopts its own line-item budget and has its own employees.
- Section 6, Ad hoc Committees: Unchanged.

Article IV, Elections and Terms of Office:

- Only changes are to clarify the Officer Nominating Committee, which functions only at the annual membership meeting (Section 2), and to limit the Association’s officers to serving no more than two consecutive terms in any particular office (Section 3).

Article V, Meetings:

- In Section 1 the text which limits voting to Counties which have paid their Association dues has been wordsmithed to make it less wordy.

- In Section 2, Director's meetings continue to require a quorum of nine Commissioners, but the requirement that four Association directors also be present for calculating a quorum is eliminated. The reason is that at some MCCA meetings there have been fewer than four Association members present, and under the current Bylaws a quorum would not be reached and business could not be transacted. Ultimately the core of the organization is still to be an entity composed of County Commissioners so the quorum requirement counts Commissioners only.

Directors' meeting agendas are to be submitted through email or U.S. Mail.

- Section 3 clarifies that Association Directors must designate their proxy in writing, the same as Commissioner Directors do.
- Section 5 adds email as a means of distributing meeting minutes

Article VI Finances:

- Section 1 is revised to establish a process for the new Budget and Finance Committee to prepare an annual operating budget for MCCA Board approval in December, before it goes to the Annual Membership Meeting in January.
- Section 3 requires an annual audit every 2 years, and permits the option of a "review" to be conducted in the opposite years.

Article VII Indemnification of Directors and Officers:

- New Article, which requires MCCA to indemnify every Board member and Officer. This is good business practice and protection for volunteer Board members and Officers, and is a common provision in most County Associations in the U.S.

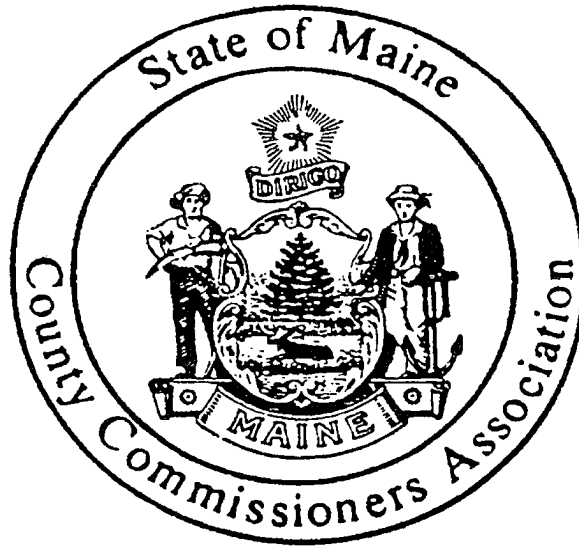
Article VIII Amendments:

- Change in Section 1 clarifies the process for amending the Bylaws by allowing only Commissioners to vote at "membership" meetings. It also clarifies the notification process.

Article X, Seal

- No change.

Prepared by Roger Moody and Norm Fournier of the MCCA Board of Directors.



**MAINE
COUNTY
COMMISSIONERS'
ASSOCIATION

BY-LAWS**

~~February 10, 2010~~
Adoption Date ?

REVISED DRAFT 9/4/2013

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ARTICLE I. NAME AND PURPOSE

Authority under State
Statute

Section 1. The Association is recognized in Title 30-A, Section 909 MRSA as a County Advisory Organization, and a nonprofit eligible to receive federal grants or contributions.

~~Section 2. As a federal Non profit: The Association shall be organized under federal tax laws as a 501(c) — nonprofit.~~

Board of Directors

Section 2. The Association shall have a Board of Directors made up of the following:

- a) one County Commissioner from each member county who shall be elected in accordance with Article IV, Section 1 of these By-laws, and
- b) one representative from each of the each of the following organizations, chosen by those organizations, and whose names are submitted to the Board of Directors at least two weeks before the annual meeting:

Maine Association of County Clerks, Administrators and Managers;

Maine Association of County Treasurers;

Maine Sheriffs Association;

Emergency Management Agency Directors Association;

Maine Registry of Deeds Association;

Maine Jail Association;

Maine Association of Registers of Probate, and

Maine Emergency Communications Directors Association

Officers

Section 1. The officers of this Association shall consist of a President, a Vice-President, and a Secretary-Treasurer, who shall be elected from among the members of the Board of Directors.

- a. The President shall preside over all meetings and shall be a responsible ex officio member of all committees. He/She shall execute any contract entered into by the Association and shall have the general powers of supervision and management usually vested in the president of a corporation under the laws of the State of Maine. She/He shall see that all orders and resolutions of the Association are carried into effect.
- b. The Vice President shall perform the functions and the duties of the President in the absence or disability of the President.
- c. The Secretary-Treasurer shall perform the functions and duties of the President in the absence of the President and Vice President and shall insure that a full and accurate account of the receipts and disbursements of the

Association is kept and that a full record of proceedings is kept.

Section 3. The officers and Board of Directors shall have control and management of this Association between membership meetings, shall hold and manage all property of this Association and shall be empowered to employ an Executive Director.

Staff

Section 4. An Executive Director shall manage the affairs of the Association under the direction of the officers and directors and on such terms and at such a salary as they may from time to time prescribe. The Executive Director with the approval of the officers may employ and terminate such employees as are necessary to transact the business of the Association, provided such employment is within the budget limits of the Association. The Executive Director shall be Clerk of the Corporation.

Standing Committees

Section 5.

- a. Executive Committee. The Executive Committee shall be composed of the Officers of the Association and the immediate Past President, and is chaired by the President. The Executive Committee shall transact routine and ordinary business between Directors' Meetings and report on any action taken at the next Director's Meeting. It shall interview candidates for position of Executive Director and recommend selection to the full Board. The Executive Committee Periodically reviews the performance of the Executive Director.
- b. Budget and Finance Committee. The President shall annually appoint a Budget and Finance Committee composed of the Secretary-Treasurer and four Board members. The President may appoint additional members as necessary. The Budget and Finance Committee, with the assistance of the Executive Director, shall prepare an annual proposed budget for presentation to the Board at its December meeting.
- c. Legislative Policy Steering Committee. The Legislative Policy Committee shall be composed of those who participate in the weekly legislative conference calls.
- d. Nominating Committee. The President shall annually appoint a five-member Nominating Committee composed of Board members. The Nominating Committee shall solicit and review applicants for the various State entities requiring or seeking County representation, and propose nominees to the Board of

Directors for approval. The President may appoint additional members as necessary.

- e. Convention Planning Committee. The President shall annually appoint a Convention Planning Committee composed of two representatives from the host County and three other MCCA representatives. The President may appoint additional members as necessary.

Ad Hoc Committees.

Section 6. The President shall appoint such ~~standing~~ ad hoc committees or special committees from time to time as the President or the Board of Directors deem necessary for the proper conduct of the affairs of this Association. No committee so appointed shall be authorized to create any financial liability unless it first shall have been approved as to its purpose and amount by the Board of Directors.

ARTICLE IV. ELECTIONS AND TERMS OF OFFICE

Board of Directors

Section 1. The Executive Director shall notify each County Commissioner and the President of each Association named in Article ~~IIII~~, sSection 3 by December 1 of each year to caucus and elect a Director for the coming year from that county or that particular Association. The Chairman of the Board of County Commissioners of each county and the President from each Association shall inform the Executive Director of the Board's nominee at least two weeks before the annual meeting. The Executive Director will advise all County Commissioners and the President from each Association of the entire list of proposed Directors at least one week before the annual meeting.

Officers and Nomination

Section 2. Immediately following the election of the Board of Directors at the annual membership meeting, an Officer ~~n~~Nominating eCommittee of three Directors, appointed by the President, shall caucus and recommend nominees for officers from among the members of the Board for a term of one year, or until new officers are elected. The annual meeting will exercise its prerogative of accepting the recommendations of the Officer ~~n~~Nominating eCommittee or nominating and electing other candidates for each office from within the Board of Directors.

Terms of Office

Section 3. Officers and Directors will be elected annually to serve one year terms or until their successors are elected. An officer shall not serve more than two (2) consecutive terms in any particular office.

Vacancies

Section 4. In the event of a vacancy or the inability of a Director to serve, the respective county may appoint a new Director in the same manner to fill the unexpired term. In the event of a vacancy in the office of Vice President or Secretary-Treasurer, the vacancy will be filled by appointment by the President, subject to the approval of a majority of the Officers and Directors. A vacancy in the office of President shall be filled by appointment by a majority of the Officers and Directors.

NACo Representative

Section 5. The Board of Directors shall elect a Commissioner from a county which is a member of both the National Association of Counties and MCCA to represent MCCA at the National Association of Counties. The term of office shall be two years, and the election shall be conducted in January of the even-numbered years. All directors may participate in the vote for the NACo Representative.

ARTICLE V. MEETINGS

Membership Meetings

Section 1. Any meeting of the general membership shall be held upon the call of the President or any five Directors at least three of whom must be commissioners. A quorum requirement for a general membership meeting shall be satisfied when a majority of member counties are represented by at least one Commissioner. Delegates to any meeting of this Association shall consist solely of County Commissioners from member counties currently holding office, and representatives of the Associations named in Article III, section 3, holding office. Only Commissioners ~~from member counties~~ delegates representing member counties of this Association are those counties which have paid current dues according to the assessment under Article VI of these By-laws may be heard in debate or may vote at any meeting. ~~Member counties of this Association are those counties which have paid current dues according to the assessment under Article VI of these By-laws.~~

Directors' Meetings

Section 2. Meetings of the Board of Directors and/or Officers shall be held anytime upon the call of the President or any five Directors, at least three of whom must be Commissioners. A majority of the Board of Directors shall constitute a quorum for the discharge of business shall consist of at least nine Commissioners. ~~and at least four other Directors.~~ An agenda shall be submitted through e-mail or regular mail by the Executive Director, with the approval of the President, to the Officers and Directors at least five days before any meeting unless time does not permit at the discretion of the President. New items may be added to the agenda at any meeting if a majority attending so vote. Delegates to the Board meetings shall be duly elected Directors or their proxy.

Proxy Votes	<p><u>Section 3.</u> Any Director who must be absent from a meeting may be replaced as follows:</p> <p>a.) In the case of a Commissioner, by a Commissioner from his County designated by him the Director or, if no other Commissioner is available, by an officer or employee of the county, designated in writing by the Board of County Commissioners to vote in his the Director's place, or b.) in the case of a Director from an Association named in Article III, section 4, by a member of that association designated by the Director <u>in writing</u>.</p>
Annual Meeting	<p><u>Section 4.</u> There shall be an annual membership meeting of the Association held in January of each year. The place of the annual meeting shall be determined by the Board of Directors.</p>
Minutes	<p><u>Section 5.</u> Minutes of all meetings shall be sent to all Commissioners by the Executive Director <u>by e-mail or regular mail</u> as soon after each meeting as is practical.</p>
Convention	<p><u>Section 6.</u> The Association shall hold an Annual Convention between September 1 and November 30 for all county officials, the purpose of which is to disseminate and share information in an effort to promote more effective and efficient county government.</p>

ARTICLE VI. FINANCES

Budget & Dues	<p><u>Section 1:</u> The Commissioner Director to the Board of Directors shall, each year, prepare a method of dues assessment and a budget for the following year. The said budget and method of assessment shall be presented by <u>At the regular December Board meeting, the Budget and Finance Committee shall present a method of dues assessment and a budget for the following year for review and amendment as necessary. The Committee shall then present it for adoption at the January membership meeting</u> Convention. When a budget and a method of assessment have been adopted at the aforesaid annual <u>January meeting</u>, the dues for the ensuing year shall be considered assessed. Counties may opt to make two bi-annual payments of said assessments, one in January and one in July of the budget year.</p>
Reports	<p><u>Section 2.</u> The Executive Director shall assist the Secretary-Treasurer in receiving and disbursing all monies of this Association at all times and shall submit at each annual meeting, or any other meeting if so requested, a report of all receipts and disbursements during the preceding year or any period thereof.</p>
Audit or Review	<p><u>Section 3.</u> The accounts of this Association shall be <u>audited</u> reviewed at least once every two years by a competent accountant</p>

~~or~~ and may be annually reviewed in the opposite years by such other person or persons to be selected by the Officers and Directors.

Bond

Section 4. The Executive Director shall furnish a satisfactory surety bond in an amount to be fixed by the Officers and Directors, the premium of such bond to be paid out of funds of this Association.

ARTICLE VII. INDEMNIFICATION OF DIRECTORS AND OFFICERS

Section 1. Every Board Member and Officer of the Association shall be indemnified by the Association against all expenses and liabilities including the settlement thereof, and including counsel fees reasonably incurred by, or imposed upon such Board Member of the Association or Officer in connection with any proceeding to which he or she may be a party or in which he or she may become involved by reason of his or her being or having been a Board Member of the Association, whether or not he or she is a Board Member or Officer at the time such expenses and liabilities are incurred, to the fullest extent provided by law.

The rights to indemnification granted hereunder shall not be deemed exclusive or any other rights to indemnification against liabilities or the advancement of expenses to which such person may be entitled under any written agreement, board resolution, vote of members, statutes, or common law. The Association may, but shall not be required to, supplement the right to indemnification against liability and advancement of expenses under this Section by the purchase of insurance on behalf of any one or more of such persons, whether or not the corporation would be obligated to indemnify such person under this Section.

ARTICLE VIII. AMENDMENTS

Procedure

Section 1. These By-laws may be amended at the annual membership meeting or at any other membership meeting by a majority vote of all Commissioners present, provided the proposed amendments shall have been sent by ordinary mail or e-mail to all Commissioners of member counties and Directors of the Association at least twenty days prior to such meeting.

Effective Date

Section 2. Amendments shall become effective immediately after being formally voted.

ARTICLE IX. DISSOLUTION

Procedure

Section 1. In the event of the dissolution of the Maine County Commissioners Association, Inc., all its assets are to be prorated and returned to the participating counties in proportion to the amount of dues paid by each, after all obligations have been discharged.

ARTICLE X. SEAL

Section 1. The Seal of this Corporation shall be a wafer seal stating on the face of it, Maine County Commissioners Association, Inc., Augusta, Maine 1968.

**BY-LAWS
MAINE COUNTY COMMISSIONERS ASSOCIATION, INC.**

Adopted and Amended September 10, 1977
Final Approval December 7, 1977
Revised December 1, 1982
Amended January 28, 1987
Amended September 15, 1989
Amended January 8, 1997
Amended January 14, 1998
Amended July 17, 2002
Amended, September 12, 2009
Amended, January 10, 2010
Amended, Adoption Date

MCCA Executive Director's 2014 Budget Message

It is my pleasure to present for consideration a proposed 2014 budget for the Maine County Commissioners Association. A draft budget proposal was reviewed and revised by the Budget Committee in November, and the attached document is now presented for approval by the Board of Directors for submission to the full membership in January 2014.

The budget as proposed shows a decrease of more than \$50,000 from 2013 to 2014, due in most part to underutilized funding for employee health insurance, bookkeeping and audit, contractual lobbying, directory copying, and telephone expense in 2013. The total budget for 2014 is projected at \$252,650 in comparison to the 2013 budget of \$303,966.

2014 revenues are comprised mainly of county dues which total \$140,240 (no change from 2013), as well as a \$24,479 assessment from the MCCA Risk Management Pool and a transfer of \$37,901 from the fund balance. Other miscellaneous revenue rounds out the total, and more detail can be found on the budget spreadsheet and narratives. Total revenue for the year is projected to total \$252,650.

In 2014 revenue from the Annual Convention is projected to be \$49,000, with expenditures estimated at \$35,000. If achieved, this would leave a surplus of about \$14,000 for the fund balance.

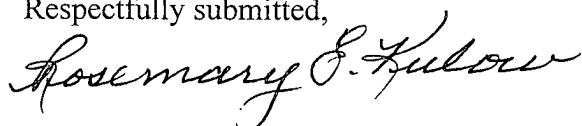
Employee salaries and benefits are based on projected salaries and actual benefit factors. Health insurance premiums will increase by 4% in 2014. This is based on the notice MCCA received from the Maine Municipal Employees Health Trust (MMEHT) in November. MMEHT's actual projected cost increase for 2014 is 10%, but the MMEHT Board of Directors voted to apply some of its surplus to offset the overall cost enough to reduce the increase to only 4% for Health Trust participants.

Most bookkeeping is now done in-house, but a small amount of funding is included in the budget in case professional accounting expertise is needed throughout the year. Lobbying expense is greatly reduced for 2014 because the extra funding is not needed, but a relatively small amount is available to pay for some contracted lobbying assistance during the organizational transition.

NACo conference funding is increased to enable the Executive Director to attend conferences for professional development as directed by the Executive Committee. Other account lines have been adjusted to more accurately reflect historical experience and expected situations in 2014.

More detail about the budget can be found on the budget spreadsheet and in the account narratives.

Respectfully submitted,

A handwritten signature in cursive script, reading "Rosemary E. Kulow".

Rosemary E. Kulow, Executive Director

**2014 MCCA
BUDGET PROPOSAL**

INCOME ACCT. NO.	INCOME ACCOUNT	2013 BUDGET	INCOME As of 10/31/13	BALANCE	PROPOSED 2014 BUDGET	Budget Difference
4100-00	Convention Income	\$ 43,000				
4120-00	Registration		\$ 39,845.14		\$ 40,000	
4130-00	Sponsors		\$ 9,256.00		\$ 9,000	
4140-00	Other Income					
	<i>Subtotal Convention Income</i>	\$ 43,000	\$ 49,101.14	\$ (6,101)	\$ 49,000	\$ 6,000
4300-00	Dues	\$ 140,240	\$ 140,240.00	\$ -	\$ 140,240	\$ -
4400-00	Other Income	\$ 1,000	\$ 253.20	\$ 747	\$ 250	\$ (750)
4500-00	NACo Roster	\$ 500	\$ 774.00	\$ (274)	\$ 750	\$ 250
4600-00	MCCA Risk Pool Asmt	\$ 60,000	\$ -	\$ 60,000	\$ 24,479	\$ (35,521)
4810-00	Interest Income	\$ 10	\$ 24.76	\$ (15)	\$ 30	\$ 20
4920-00	Fund Balance Transfer	\$ 59,216	\$ 59,216.00	\$ -	\$ 37,901	\$ (21,315)
	TOTAL INCOME	\$ 303,966	\$ 249,609.10	\$ 54,357	\$ 252,650	\$ (51,316)
EXPENSE ACCT. NO.	EXPENSE ACCOUNT	2013 BUDGET	EXPENSES As of 10/31/13	BALANCE	PROPOSED 2014 BUDGET	Budget Difference
5000-00	Payroll Expenses					
5010	Fringe Benefits	\$ 10,036		\$ 10,036	\$ -	\$ (10,036)
5020	Payroll Fees	\$ 1,200	\$ 1,373.80	\$ (174)	\$ 1,700	\$ 500
5030	FICA (Soc Sec & Medicare)		\$ 6,088.90	\$ (6,089)	\$ 8,000	\$ 8,000
5040	Maine PERS (Retirement)	\$ 6,760	\$ (2,319.94)	\$ 6,760	\$ 3,750	\$ (3,010)
5050	Salary - Admin Assistant	\$ 34,000	\$ 22,201.97	\$ 11,798	\$ 35,000	\$ 1,000
5060	Salary - Executive Director	\$ 70,000	\$ 42,676.27	\$ 27,324	\$ 72,000	\$ 2,000
	<i>Subtotal Payroll Expense</i>	\$ 121,996	\$ 70,021.00	\$ 49,655	\$ 120,450	\$ (1,546)
5100-00	Insurance					
5110	Health Insurance	\$ 47,000	\$ 12,207.23	\$ 34,793	\$ 19,000	\$ (28,000)
5120	Commercial, Crime, D & O Ins	\$ 700	\$ 1,768.25	\$ (1,068)	\$ 2,000	\$ 1,300
5130	Workers Compensation Ins	\$ 1,200	\$ 828.00	\$ 372	\$ 850	\$ (350)
5140	Unemployment Comp Ins				\$ 500	\$ 500
	<i>Subtotal Insurance</i>	\$ 48,900	\$ 14,803.48	\$ 34,097	\$ 22,350	\$ (26,550)
6010-00	Professional Services					
6011	Bookkeeping	\$ 3,600	\$ 1,991.40	\$ 1,609	\$ 500	\$ (3,100)
6012	Legal Services		\$ 510.00	\$ (510)	\$ 1,000	\$ 1,000
6013	Audit	\$ 4,500	\$ 900.00	\$ 3,600	\$ 1,500	\$ (3,000)
	<i>Subtotal Professional Service</i>	\$ 8,100	\$ 3,401.40	\$ 4,699	\$ 3,000	\$ (5,100)
6030-00	Lobbying Expense					
6030	Contractual Lobbying	\$ 31,800	\$ 4,162.55	\$ 27,637	\$ 4,500	\$ (27,300)
6031	Lobbying Registration	\$ 400		\$ 400	\$ 400	\$ -
	<i>Subtotal Lobbying Expense</i>	\$ 32,200	\$ 4,162.55	\$ 28,037	\$ 4,900	\$ (27,300)

**2014 MCCA
BUDGET PROPOSAL**

EXPENSE ACCT. NO.	EXPENSE ACCOUNT	2013 BUDGET	EXPENSES As of 10/31/13	BALANCE	PROPOSED 2014 BUDGET	Budget Difference
6040-00	NACo Expense					
6041	Conferences	\$ 5,500	\$ 4,839.15	\$ 661	\$ 12,500	\$ 7,000
6042	NACo Database Work	\$ 250		\$ (250)	\$ 250	\$ -
6050	Education & Training				\$ 1,500	\$ 1,500
	<i>Subtotal Professional Service</i>	\$ 5,750	\$ 4,839.15	\$ 411	\$ 14,250	\$ 8,500
6100-00	Bank Charges	\$ 400	\$ 9.18	\$ 391	\$ 100	\$ (300)
6110-00	Convention Expense	\$ 33,000		\$ 33,000.00		\$ (33,000)
6112	Prepayment to Host County		\$ (1,000.00)	\$ 1,000.00		\$ -
6113	Entertainment/Speakers		\$ 2,300.00	\$ (2,300.00)	\$ 5,000	\$ 5,000
6114	Executive Dir. Regis.	\$ 960	\$ 960.67	\$ (0.67)	\$ 1,000	\$ 40
6118	Meeting Expense		\$ 24,314.10	\$ (24,314.10)	\$ 25,500	\$ 25,500
6121	Supplies		\$ 3,058.75	\$ (3,058.75)	\$ 3,000	\$ 3,000
6135	Commissioner Retire. Plaques	\$ 400	\$ 204.42	\$ 195.58	\$ 500	\$ 100
	<i>Subtotal Convention Exp</i>	\$ 34,360	\$ 29,837.94	\$ 4,522.06	\$ 35,000	\$ 640
6140-00	Copies & Printing					
6142	Directory	\$ 4,000	\$ 696.95	\$ 3,303	\$ 1,000	\$ (3,000)
6143	Other Copying or Printing		\$ 62.10		\$ 250	\$ 250
	<i>Subtotal Copies & Printing</i>	\$ 4,000	\$ 759.05	\$ 3,303	\$ 1,250	\$ (2,750)
6145-00	Dues Expense	\$ 1,500	\$ 1,025.00	\$ 475	\$ 1,500	\$ -
6150-00	Office Equipment					
6151	Computer Hrdwr & Sftwr	\$ 2,000	\$ 1,471.83	\$ 528	\$ 2,000	\$ -
6152	IT Services	\$ 1,000	\$ 2,385.34	\$ (1,385)	\$ 3,000	\$ 2,000
6153	Photocopier Lease	\$ 1,600	\$ 1,495.40	\$ 105	\$ 1,800	\$ 200
6154	Printer & Supplies	\$ 1,000	\$ 2,127.41	\$ (1,127)	\$ 1,500	\$ 500
6155	Telephone System		\$ 23.24	\$ (23)	\$ 500	\$ 500
6150	Other	\$ 2,000	\$ 851.21	\$ 1,149	\$ 2,000	\$ -
	<i>Subtotal Office Equipment</i>	\$ 7,600	\$ 8,354.43	\$ (754)	\$ 10,800	\$ 3,200
6160-00	Fees	\$ -	\$ 75.00	\$ (75)	\$ 150	\$ 150
6170-00	Meeting Expense	\$ 4,200				
6171	Annual/Full Membership Mtgs		\$ 1,330.26		\$ 1,500	
6172	County Officials Workshop		\$ 53.28		\$ 250	
6173	Monthly Meetings		\$ 1,598.21		\$ 3,000	
6170	Other Meetings		\$ 271.94		\$ 300	
	<i>Subtotal Meeting Expense</i>	\$ 4,200	\$ 3,253.69	\$ 946	\$ 5,050	\$ 850

**2014 MCCA
BUDGET PROPOSAL**

EXPENSE ACCT. NO.	EXPENSE ACCOUNT	2013 BUDGET	EXPENSES As of 10/31/13	BALANCE	PROPOSED 2014 BUDGET	Budget Difference
6180-00	Mileage & Travel Expense	\$ 5,000	\$ 1,624.75	\$ 3,375	\$ 5,000	\$ -
6195-00	Office Space Rental	\$ 16,584	\$ 13,820.00	\$ 2,764	\$ 17,100	\$ 516
6215-00	Postage & Shipping	\$ 500	\$ 166.38	\$ 334	\$ 500	\$ -
6230-00	Advertising		\$ 1,582.64	\$ (1,583)	\$ 2,000	\$ 2,000
6235-00	Supplies	\$ 4,000	\$ 2,844.89	\$ 1,155	\$ 4,300	\$ 300
6240-00	Telephone, Fax & Internet					
6241	Cell Phone	\$ 3,000	\$ 838.83	\$ 2,161	\$ 1,000	\$ (2,000)
6242	Conference Call Line		\$ 1.23	\$ (1)	\$ 100	\$ 100
6243	Phone, Fax, & Internet	\$ 5,500	\$ 2,555.98	\$ 2,944	\$ 3,600	\$ (1,900)
	<i>Subtotal Phone, Fax & Inter</i>	\$ 8,500	\$ 3,396.04	\$ 5,104	\$ 4,700	\$ (3,800)
6250-00	Website	\$ -	\$ -	\$ -	\$ 250	\$ 250
TOTAL EXPENSE		\$ 303,590	\$ 163,976.57	\$ 136,856	\$ 252,650	\$ (50,940)
						\$ (50,940)

M.C.C.A. REVENUE

4100-00 CONVENTION INCOME - \$49,000

4120-00 Registrations - \$40,000

This account collects all payments for conference registration, meals, and participation in activities.

4130-00 Sponsorships - \$9,000

This account holds revenue from contributions paid by organizations or individuals who donate or sponsor an event.

4140-00 Other Convention Income - \$0

Income received for the convention that does not fit into either of the above categories is posted here.

4300-00 DUES - \$140,240

Funds collected from member counties for annual dues are posted here.

4400-00 OTHER INCOME - \$250

Any other miscellaneous income that MCCA receives during the year that does not fit within listed budgetary categories is shown in this line.

4500-00 NACO ROSTER - \$750

Funds received from the National Association of Counties for MCCA's contribution to preparing the roster are posted to this account.

4600-00 MCCA RISK POOL ASSESSMENT - \$24,479

Funds received from the MCCA Risk Pool are posted to this account. The assessment is calculated according to a cost allocation plan that considers the amount of time and space the Risk Pool utilizes of MCCA resources.

4810-00 INTEREST INCOME - \$30

Income earned on savings investments is shown in this budget line.

4920-00 TRANSFER FROM FUND BALANCE - \$37,901

When funds are transferred from the undesignated fund balance to offset the budget, they are shown in this account.

TOTAL REVENUE PROJECTED FOR 2014 - \$252,650

M.C.C.A. EXPENSES

5000-00 PAYROLL EXPENSES - \$120,450

5010-00 Fringe Benefits

I believe this account was first established last year to show amounts paid for Social Security and Medicare, but none of those payments were posted here in 2013. They were, instead, posted to 5030-00, Payroll Taxes. In 2014 and beyond, those payments will be posted in account 5030-00, which has been renamed, Social Security & Medicare (FICA).

5020-00 Payroll Fees - \$1,700

Money paid to Bangor Payroll, the company that prepares MCCA's payroll and reports to the IRS, Maine Dept. of Revenue, MMEHT, and MainePERS. The budgeted amount increases for 2014 to reflect additional work Bangor Payroll is now required to do for health insurance and Maine Public Employees Retirement System.

5030-00 Social Security & Medicare (FICA) - \$8,000

Money paid for Social Security and Medicare was posted here in 2013, so the title of this account is changed to accurately reflect its purpose. The contribution for FICA is 7.5% of employee salaries after contributions toward health insurance are deducted from their gross salaries. The contribution is 7.5% for both the employer and the employee at this time.

5040-00 Retirement - \$3,750

Amounts paid to the Maine Public Employees Retirement System (MEPERS) are posted to this account. MCCA's contribution is currently 3.4% of the employees' gross salary. The employee contribution is 6.5% of their gross salary.

5050-00 Administrative Assistant's Salary - \$35,000

Although the Administrative Assistant's gross salary is shown in the budget for this line, only the net salary paid has been posted to this account in 2013. The remaining portion of salary that has been deducted for taxes and contributions to programs is shown in Payroll Taxes. \$35,000 is budgeted for 2014 to account for possible increases in salary after successful completion of a six-month probation period and one full year of employment.

5060-00 Executive Director's Salary - \$72,000

Although the Executive Director's gross salary is shown in the budget for this line, only the net salary paid has been posted to this account in 2013. The remaining portion of salary that has been deducted for taxes and contributions to programs is shown in Payroll Taxes. \$72,000 is budgeted in 2014 to account for a planned increase for the Executive Director after completion of a full year's employment.

5100-00 INSURANCE - \$22,350

5110-00 Health Insurance - \$19,000

Amounts MCCA pays for employee health insurance are posted to this line. MCCA utilizes the health insurance services offered through the Maine Municipal Employees Health Trust. MCCA currently pays 90% of the single employee premium for the employee's chosen plan. Employees are allowed to choose one of three plans offered.

In the case of the Executive Director, the board voted to apply an additional \$2,000 (per year) toward the additional cost she pays for the Husband & Wife plan. This was done in lieu of a \$2,000 raise in salary that was planned for successful completion of her six-month probation period.

The budget figure is based on an increase of 4% in health insurance premiums for 2014, which is the actual figure received from the MMEHT in November.

5120-00 Commercial, Crime Protection, & Officers' & Directors' Insurance - \$2,000

This is the account to which payments for premiums for MCCA's commercial policy, crime protection, and directors and officers insurance are posted. The commercial policy covers property and casualty/liability insurance for the MCCA. We also obtained crime protection insurance to insure against employee dishonesty and directors and officers insurance.

Current annual premiums are as follows:

- **Commercial - \$708** – Liberty Mutual via Macomber, Farr & Whitten; effective 8/23/13 – 8/23/14
- **Crime Protection - \$492** – Ohio Casualty Group via Macomber, Farr & Whitten, effective 6/19/13 – 6/19/14
- **Directors & Officers - \$752** – Twin City Fire Insurance Co., via Macomber, Farr & Whitten; effective 4/22/13 to 4/22/14

5130-00 Workers Compensation Insurance - \$850

Amounts paid for workers compensation insurance for employees are posted here. The annual premium of \$510 was paid to Great Falls Insurance Company via Kristie Rowell Insurance Services, and MCCA received a supplement bill after they did an analysis of projected staff salaries. The policy is effective 7/2/13-7/2/14. An amount for potential increases is built into the budget figure.

5140-00 Unemployment Compensation Insurance - \$500

Recently the MCCA agreed to join the MMA Unemployment Compensation Insurance program in an effort to control potential unemployment compensation insurance costs as a member of a large pool. The annual cost for 2014 for MCCA's membership is quoted at \$468.

6010-00 PROFESSIONAL SERVICES - \$3,000

6011-00 Bookkeeping - \$500

Payments to a contracted bookkeeper are posted to this account. Although the new administrative assistant will be doing most, if not all, of the bookkeeping for MCCA, a small appropriation is included for 2014 in case any outside accounting assistance is needed for any reason.

6012-00 Legal Services - \$1,000

This line hosts payments made to attorneys for legal services.

6013-00 Financial Audit - \$1,500

An audit of MCCA's finances is required at least every two years, and this line is where that expense is posted. An appropriation for 2014 is included to ensure that an audit may be done in 2014, if necessary.

6030-00 LOBBYING - \$4,900

6030-00 Contractual Lobbying - \$4,500

In 2013 MCCA contracted for lobbying services from Cumberland County Assistant Manager, Bill Whitten, who was paid an honorary stipend of \$4,000. MCCA is asking Mr. Whitten to continue to help with the transition by working with the Executive Director on lobbying in 2014; therefore, an appropriation to compensate him for his service is included for that purpose.

6031-00 Lobbying Registration - \$400

Those who engage in lobbying activities at the Maine Legislature are required to pay a registration fee to the Maine Ethics Commission. The expense is posted to this account. The appropriation for 2014 includes the lobbyist registration fee for the Executive Director and \$100 for Mr. Whitten as an associate lobbyist.

6040-00 NACo EXPENSE - \$14,250

6041-00 Conferences - \$12,500

In the 2013 budget, funds were budgeted for representatives to attend NACo conferences, and in 2014 additional funds are requested that will enable both the MCCA representative and the Executive Director to attend conferences. The Executive Director is expected and required to participate in professional development opportunities at NACo and NCCAE (National Council of County Association Executives) conferences to further her understanding of issues facing county governments and their state organizations. In addition, the Executive Director finds it beneficial to attend conferences of the MMA and the MTCMA.

6042-00 NACo Database Work - \$250

Payments to NACo for data base work it does are posted here. So far in 2013, no payments have been made from this account.

6050-00 Education & Training - \$1,500

Payments for necessary and beneficial work-related educational sessions are posted to this new account. In the past, there was not an appropriate for education and training for employees, and the need for this funding has already been demonstrated .

6100-00 BANK CHARGES - \$100

6100-00 Bank Charges - \$100

Bank charges and fees are posted to this account.

6110-00 ANNUAL CONVENTION EXPENSES - \$35,000

6113-00 Entertainment/Speakers - \$5,000

Based on the last conference, it is estimated that up to about \$5,000 may be needed to compensate speakers and entertainment for the 2014 convention.

6114-00 Executive Director Registration Expense - \$1,000

The MCCA Executive Director's registration fees are posted to this convention expense account.

6115-00 Venue Expense - \$25,000

Again, based on the 2013 Sugarloaf cost, it is estimated that about \$25,000 may be needed for the venue, including meals, etc.

6118-00 Meeting Expense - \$500

When there are costs associated with meetings planning for the convention, they are posted to this account.

6121-00 Supplies - \$3,000

Supplies purchased for the convention are shown in this account.

6135-00 Commissioner Retirement Plaques - \$500

The cost of recognition plaques for retiring county commissioners is posted here. If plaques are also purchased for counties to present to certain employees, counties reimburse the cost of those plaques to MCCA.

6140-00 COPYING & PRINTING - \$1,250

6142-00 Directory - \$1,000

The cost of printing the annual county directory is posted to this account.

6143-00 Other Copying or Printing Charges - \$250

Any miscellaneous printing or photocopying charges for documents or books would be posted to this account.

6145-00 DUES EXPENSE - \$1,500

Dues for memberships are posted to this account. Currently, MCCA pays dues to the following organizations: NCCAE - \$500; MMA - \$575; and ICMA - \$200.

6150-00 OFFICE EQUIPMENT - \$10,800

6151-00 Computer Hardware & Software - \$2,000

Any purchases of computer hardware or software are posted here. One known piece of hardware suggested for 2014 is a laptop that can be used for minutes and off-site work.

6152-00 IT Services - \$3,000

In order to maintain the MCCA computer system and keep its auxiliary hardware operating at maximum performance, it is necessary to contract with an information technology company for routine maintenance and administration, as well as on-call service for problem solving.

6153-00 Photocopier Lease - \$1,800

The MCCA Xerox photocopier is leased through Gorham Leasing Group. Included in the leasing fee is regular service, charge-per-copy, reduced cost supplies, and same-day service for problem resolution.

6154-00 Printers & Printer Supplies - \$1,500

The cost of printers and supplies such as toner, ink cartridges, and paper is charged to this account.

6155-00 Telephone System - \$500

If repair of the phone system is necessary, those charges paid to CMC Technology Group are posted to this account.

6156-00 Other Office Equipment - \$2,000

The cost of any other office equipment, such as desks, chairs, printer stands, headphones, projectors, paper shredders, safes, etc. is charged to this account.

6160-00 FEES - \$150

Fees charged for filings to the Secretary of State's office, etc. are posted to this account.

6170-00 MEETING EXPENSE - \$5,050

6171-00 Annual Meeting - \$1,500

Costs for the venue and food for the annual meeting and other full membership meetings are posted to this account.

6172-00 County Officials' Workshop - \$250

The associated costs of special workshops for county officials are shown in this line.

6173-00 Monthly Meetings - \$3,000

This account shows the costs for the Board of Directors' regular monthly meetings, including food.

6174-00 Other Meeting Expenses - \$300

Any other meeting expenses that do not appropriately fit within any of the categories above are posted here.

6180-00 MILEAGE & TRAVEL EXPENSE - \$5,000

This line sees no change in funding from 2013. Funds in this account reimburse the Executive Director for mileage associated with use of her personal vehicle for required work purposes and other work-related travel, including air fare to and from conferences.

6195-00 OFFICE RENTAL - \$17,100

This account shows the lease amounts MCCA pays to the Maine Farm Bureau Association to rent office space at 4 Gabriel Drive.

6215-00 POSTAGE - \$500

Amounts paid for postage and shipping are posted here.

6230-00 ADVERTISING - \$2,000

Advertising costs are shown in this account. This account was highly utilized in 2013 due to the hiring processes of employees. If MCCA is to market NACo's prescription drug program and discount health programs, the costs of that advertising will be posted here, as well.

6235-00 SUPPLIES - \$4,300

Supplies for the office that do not more appropriately belong within other accounts are posted to this account. This includes regular office supplies, food and related supplies, office décor, paper and file folders, pens, staples, paper clips, calendars, chair mats, etc.

6240-00 TELEPHONE, FAX & INTERNET - \$4,700

6241-00 Cell Phone - \$1,000

Reimbursement to the Executive Director for using her cell phone for work is posted to this account. The current reimbursement rate is \$75 per month.

6242-00 Conference Call Set-up - \$100

The charge for MCCA to have the ability to host conference calls is posted here.

6243-00 Other Telephone, Fax & Internet - \$3,600

Monthly charges from BCN Telecom for telephone, fax, and Internet services are posted to this account.

6250-00 WEBSITE - \$250

Payments for web-hosting service are paid from this account.

TOTAL EXPENDITURES PROJECTED FOR 2014 - \$252,650

MCCA EMPLOYEE BENEFITS 2014 BUDGET

Position	Employee	2014 Estimated Annual Salary	Health Insurance			MEPERS		Social Security & Medicare		TOTAL MCCA BENEFIT CONTRIB	
			Estimated Monthly Premium	Annual Premium	Employee Annually	MCCA Annually	Employee 6.5%	Annual Cost MCCA 3.4%	Employee 7.65%		MCCA 7.65%
Executive Director	Rosemary Kulow	72,000.00	1,571.56	18,858.72	8,855.92	10,002.80	4,680.00	2,448.00	4,830.52	4,830.52	17,281.32
Administrative Assistant	Lauren Haven	35,000.00	824.23	9,890.76	989.08	8,901.68	2,275.00	1,190.00	2,601.84	2,601.84	12,693.52
TOTAL		107,000.00	2,395.79	28,749.48	9,845.00	18,904.48	6,955.00	3,638.00	7,432.36	7,432.36	29,974.84

2014 Health Insurance premiums increase 4% over 2013 rates.

Social Security and Medicare contributions are calculated as 7.5% of employees' net salary after payments made for health insurance are deducted from their gross salaries.

MCCA Position re LD 211 - County Property Growth Factor

In response to poorly conceived statutory language at the outset circa 2005, and ongoing difficulty in administering same in subsequent years, the Oxford County Commissioners sought and received sponsorship for this bill following the 2012 elections.

LD 211 (attached) was first heard by the State and Local Government committee in February, 2013. Discussion by legislators and other parties at both the hearing and subsequent SLG work sessions confirmed that the statute was fraught with problems. Although no one ever testified against the bill, its original language gained no traction. Equally important to note is that no one offered substitute language to address the problems which all acknowledge to exist.

The SLG chair agreed to allow Representative Terry Hayes (D-Buckfield) to steer an ad hoc group of state, county and MMA officials in working on this matter. The group met several times in early spring. Bob Devlin of Kennebec and myself were present for the counties. While concepts were discussed, it was clear to all that MCCA needed to weigh-in on this bill.

In gaining SLG's support to carry over LD 211 into 2014, Representative Hayes established four points which any legislation must address. They were:

- 1) data needed to calculate growth factor must be readily available
- 2) calculation of a county's growth factor must be uncontestable
- 3) growth factors must be unique to each county (not a blended statewide figure)
- 4) at a date certain (e.g. July 1, 2014) counties' tax levy limits would be established, maintained on-hand, and annually updated

The date of December 15, 2013 was established as MCCA's deadline to report back to SLG.

Although LD 211 and SLG's deadline to respond have been mentioned at several monthly MCCA meetings, there has been scant discussion. About a month ago I raised this item at a meeting of county administrators in the hope that the conversation would create the basis for MCCA's position. Within that group, there was zero interest in making changes.

Nevertheless, Oxford County officials continue to believe that full compliance with current growth factor law creates pointless, "busy work" which is time consuming for municipal and county officials alike. Data that ultimately results is likely flawed and thus meaningless. Finally, a county's failure to properly comply with existing law could result in an annual tax commitment being challenged in court by a taxpayer(s). A court challenge may be unlikely but it could happen in the same way a landmine is harmless until encountered.

Ideally, the law would be repealed. Since that is not possible, making common sense changes would be the next best thing.

The state's Office of Policy and Management participated in all meetings surrounding LD 211 and offered some thoughts which were incorporated in the attached memo. If the MCCA is inclined to take a position on this bill, OPM's memo could be used as a basis for an MCCA position.

Scott Cole
Oxford County Administrator
South Paris, Maine
(207) 743-6359 ext 1



126th MAINE LEGISLATURE

FIRST REGULAR SESSION-2013

Legislative Document

No. 211

H.P. 172

House of Representatives, February 5, 2013

**An Act To Amend the Laws Governing the Limitation on County
Assessments**

Reference to the Committee on State and Local Government suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative JACKSON of Oxford.
Cosponsored by Senator THOMAS of Somerset and
Representatives: CRAFTS of Lisbon, CRAY of Palmyra, DOAK of Columbia Falls, KNIGHT
of Livermore Falls, LONG of Sherman, TIMBERLAKE of Turner.

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 30-A MRSA §706-A, sub-§1, ¶D, as amended by PL 2007, c. 653, Pt. A, §10, is further amended to read:

D. "Property growth factor" means the percentage equivalent to a fraction, whose denominator is the total of the 2nd most recently certified state valuation of all municipalities, plantations and unorganized territory in the county, and whose numerator is the ~~amount of increase in the assessed valuation of any real or personal property in those jurisdictions that became subject to taxation for the first time, or taxed as a separate parcel for the first time for the most recent property tax year for which information is available, or that has had an increase in its assessed valuation over the prior year's valuation as a result of improvements to or expansion of the property~~ difference between the most recently certified state valuation of all municipalities, plantations and unorganized territory in the county and the 2nd most recently certified state valuation of all municipalities, plantations and unorganized territory in the county. ~~The State Tax Assessor shall provide to the counties forms and a methodology for the calculation of the property growth factor, and the counties shall use those forms and the methodology to establish the property growth factor.~~

SUMMARY

This bill changes the definition of "property growth factor," which is integral in the calculation of a county's annual assessment limitation, in the laws governing the limitation on county assessments.

The revised definition uses state valuation data in determining the property growth factor, rather than relying on municipal reporting of data based on the assessed valuation of real and personal property.

Office of Policy and Management

Executive Department

PAUL R. LePAGE
Governor

RICHARD W. ROSEN
Director

LD 211, "An Act to Amend the Laws Governing the Limitation on County Assessments," proposes a change in the methodology used for calculating the property growth factors for counties. The current methodology requires counties to collect new and total property values from towns in order to calculate a county-wide property growth factor, which is then added to a statewide income growth factor calculated by the Office of Policy and Management (OPM). LD 211 proposes using the year-to-year change in state valuation as the property growth factor. Following the public hearing on this bill, a small group of interested parties met to discuss alternative methodologies that would address the concerns of the counties (namely, having to collect data from towns).

Following that meeting, Amanda Rector, the State Economist, put together a spreadsheet comparing various methodologies for the most recent property growth year. After considering these alternatives, OPM recommends using a methodology for the counties that follows the same procedure as the methodology for the State's General Fund appropriations growth factor.

The recommended methodology takes 10-year real average personal income growth for each county (using nominal personal income by county from the U.S. Bureau of Economic Analysis and CPI-U from the U.S. Bureau of Labor Statistics) and adds 10-year population growth (using annual population estimates by county from the U.S. Census Bureau).

This methodology would remove from counties the burden of collecting data from towns and calculating their own property growth factors. This new growth factor, which would replace the combined property growth-plus-income growth factor currently used, would be calculated by OPM each year and provided to the counties.

This methodology has the added advantage of using local growth – both in terms of income and population – to limit the county assessment. In addition, this methodology is already in use for the State General Fund limitation and so does not introduce a unique calculation for counties.

OPM also recommends that LD 211 be amended to specify a new starting limitation for counties. This change in methodology for the growth factor represents a break in the series of limitation data. Each year's limit builds from the previous year's limit, meaning that any miscalculation in a previous limit affects all of the limitations going forward. Establishing a new "starting point" along with the new methodology would provide a cleaner, more valuable data set for the annual tax levy limit ("LD 1") report and ensure that everyone starts on the same page. OPM recommends using the corrected limits calculated by OPM that are the most recent at the time the methodology change goes into effect.

Comparison of alternative calculations for county growth factor

County	Option A	Option B	Option C	Option D	Option E	Option F	Option G
Androscoggin	3.26%	-2.30%	2.40%	3.73%	1.70%	7.63%	5.23%
Aroostook	6.02%	4.87%	2.40%	3.46%	0.77%	4.44%	2.05%
Cumberland	3.09%	-1.07%	2.40%	3.82%	1.99%	9.36%	6.96%
Franklin	3.91%	1.94%	2.40%	3.34%	1.35%	7.76%	5.37%
Hancock	2.63%	-0.27%	2.40%	3.04%	1.10%	10.32%	7.93%
Kennebec	3.05%	1.00%	2.40%	3.51%	1.53%	7.60%	5.20%
Knox	2.55%	0.26%	2.40%	3.09%	0.70%	9.73%	7.33%
Lincoln	1.43%	-2.66%	2.40%	3.60%	1.41%	10.30%	7.91%
Oxford	3.98%	-1.17%	2.40%	3.68%	1.81%	7.82%	5.42%
Penobscot	3.82%	1.39%	2.40%	3.68%	1.88%	5.68%	3.28%
Piscataquis	2.40%	-0.12%	2.40%	3.98%	1.76%	7.57%	5.18%
Sagadahoc	1.43%	-1.67%	2.40%	4.04%	1.65%	9.85%	7.45%
Somerset	2.85%	0.44%	2.40%	3.50%	1.37%	5.88%	3.49%
Waldo	2.42%	0.82%	2.40%	3.81%	2.04%	10.03%	7.64%
Washington	4.39%	1.16%	2.40%	3.32%	0.60%	7.34%	4.94%
York	2.71%	-1.74%	2.40%	3.69%	1.78%	10.54%	8.14%

Option A:

Current statute; property growth factor plus income growth factor (from 2012 survey)

Option B: Change in state valuation (2010-2011) plus income growth factor

Option C: 10-year average nominal statewide personal income growth (2001-2010)

Option D: 10-year average nominal county personal income growth (2001-2010)

Option E: 10-year average real county personal income growth plus 10-year average county population growth (2001-2010)

Option F: 10-year average nominal state valuation growth (2001-2010)

Option G: 10-year average real state valuation growth (2001-2010)

*Options C through G replace both the property growth factor and income growth factor



OXFORD COUNTY BOARD OF COMMISSIONERS

26 Western Avenue • P.O. Box 179 • South Paris, ME 04281
(207) 743-6359 • www.oxfordcounty.org

David A. Duguay, Chairman • Caldwell Jackson • Steven M. Merrill

February 25, 2013

State and Local Government Committee
124th Legislature
Augusta, Maine

RE: LD 211 "An Act to Amend the Laws Governing the Limitation on County Assessments"

Dear Committee Chairs and Members,

This testimony is provided on behalf of the Oxford County Commissioners and in support of LD 211. Although a few modifications to the proposed language are needed, the bill's intent is sound and we are hopeful the Committee will work with affected parties and adopt a final version that ultimately becomes law.

In summary, the bill does the following:

- eliminates the requirement that towns annually report, to their respective counties, changes in assessed values of individual real and personal properties within the municipality
- revises the method for calculating a county's property growth factor from county aggregation of individual town-reported figures (based on disparate local assessing ratios) to incremental year-to-year change in a county's certified state valuation

One benefit of this legislation is that it ends county reliance on town reporting of assessment data, which is spotty statewide. The towns will be relieved of a reporting burden and a county will not be left waiting for data that may never arrive. Both the counties and towns will save time while preserving the underlying purpose of the laws governing limitation on county assessments.

A second benefit is that the property growth factor is readily calculable by a county using data already in existence. Under the current method, a county growth factor cannot be fully calculated until all towns within a county have reported. Towns' reporting delays become problematic during development of the county's general fund budget.

A third benefit of this bill is that the accuracy of growth factor data will be improved. As it stands now, a county growth factor calculated through aggregation of changes in assessed values based on disparate local assessing ratios is arguably flawed.

This legislation is viewed only as a way to improve an annual process. It will make things run smoother on the county level. It does not represent significant changes in policy.

We look forward to a work session where the specifics of the bill can be further studied, questions can be answered, and all parties' concerns can be met.

Thank you for your consideration of LD 211.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott G. Cole". The signature is fluid and cursive, with the first name "Scott" and last name "Cole" clearly distinguishable.

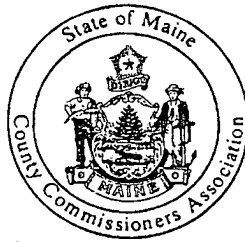
Scott G. Cole
County Administrator

M.C.C.A.

Steven Joy, President
Hancock County

Gary McGrane, Vice President
Franklin County

Roger Moody, Secretary-Treasurer
Knox County



Rosemary Kulow
Executive Director

Lauren Haven
Administrative Assistant

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

MAINE COUNTY COMMISSIONERS ASSOCIATION

Executive Director's Report December 6, 2013

MCCA 2014 Directors

The deadline for counties to provide me the names of their nominations for MCCA board directors is Friday, December 20th. I have already received a few names and I look forward to receiving the names of the remaining nominees in time to include them in the January annual meeting agenda packet.

Logo Contest

Administrative Assistant, Lauren Haven, has initiated the MCCA Logo Contest by sending the attached notice to the Maine Art Education Association. If you know of someone in particular who might be interested in entering this contest, please ask them to contact Lauren at 623-4697 or lauren.haven@mainecounties.org.

Legislative Mandates Working Group

On advice from Commissioner Moody who received a summary of a November meeting of the Mandates Working Group, I attended a meeting held this week. The working group is made up of Commissioner Sawin Millett of the Dept. of Administrative and Financial Services, several municipal managers, and Geoff Herman of the MMA. The working group was established by the Legislature to look at several laws that burden municipalities with unfunded mandates, and the group is charged with writing a report with recommendations to the Legislature.

One item of interest is the requirement for municipalities to appoint Boards of Assessment Review and an associated problem of getting enough volunteers to serve on these boards. Commissioner Moody pointed out that counties have the authority to provide Boards of Assessment Review for municipalities if they fail to appoint their own, noting especially Knox County's successful establishment of a Board of Assessment Review that serves several municipalities in Knox County. I discussed this with the Working Group, who respectfully allowed me to join their meeting, and they seemed interested in this

option, especially if the members of the board were independent from County boards and possessed particular expertise in property assessment/appraisal.

MCCA Newsletter

MCCA staff plans to establish a quarterly newsletter for distribution to anyone interested in learning more about county government. The newsletter will provide an excellent vehicle for showcasing the accomplishments of Maine counties, as well as discuss the difficult challenges counties face from time to time. Through this newsletter we will be able to show why counties matter and help educate the public about county services and programs.

MCCA Web Page

Additional timely and useful information will be provided on the MCCA web site. Lauren and the Web Page Committee are presently exploring the following ideas for the web page:

- Schedule of all County Commissioners' meetings
- Approved MCCA Board of Directors' agendas and minutes
- Schedule of MCCA committee meetings
- A feature about a different county in each quarterly issue
- A page to highlight NACo projects, issues, concerns, legislative efforts, and news
- "Why counties matter" information
- Information about the prescription discount program
- Links to information about proposed legislation that might affect counties
- Local news stories of interest to counties

Other ideas for the web page will be most appreciated, so please contact Lauren, other members of the Web Page Committee, or me with your suggestions.

Annual Meeting

We have begun planning for the 2014 MCCA annual meeting, and the chosen site is the Elks Club in Augusta. The meeting will be held at 10:00 a.m., Wednesday, January 8, 2014. Light breakfast items and a luncheon will be provided for attendees.

Vacation

I will be taking vacation time December 23rd – January 1st, so I will not be at the office during that period. Lauren will staff the office on non-holidays in my absence. My wishes for a happy and peaceful holiday season are extended to all of you.

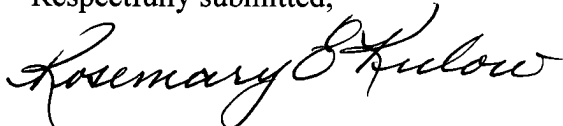
Meetings/Events since November 13, 2013 BOD Meeting:

Nov. 14 Attended *Washington County Commissioners'* meeting
Nov. 15 Attended *Corrections Commission* meeting
Nov. 19 Attended *Board of Corrections* meeting
Nov. 20 Attended *Androscoggin County Commissioners* meeting and Budget public hearing
Dec. 2 Attended *Mandates Working Group* meeting at Cross Building
Dec. 3 Held referendum vote among MCCA staff on participating in *Social Security* program
Dec. 5 Attended *MACCAM* meeting in Bangor
Dec. 6 Attended *Corrections Commission* Meeting
Dec. 10 Participated in two *IRS telephone forums* concerning independent contractors and filing Form 1099 MISC.

Upcoming Planned Meetings/Events:

Dec. 11 *Strategic Planning Committee* meeting
Dec. 16 Meeting with *New Hampshire State Association of Counties Executive Director* in Portsmouth, NH
Dec. 17 *Board of Corrections* Meeting
Dec. 23-Jan. 1 ***Vacation***

Respectfully submitted,

A handwritten signature in black ink, reading "Rosemary E. Kulow". The signature is written in a cursive, flowing style.

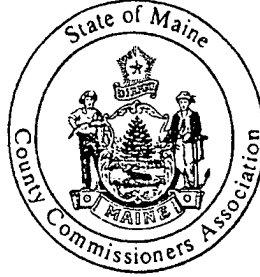
Rosemary E. Kulow
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Rosemary Kulow
Executive Director

Lauren Haven
Administrative Assistant

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Thank you for assisting us with the **Maine County Commissioners Association Logo Contest!**

The contest winner will receive an award in the amount of \$500.

The contest parameters are as follows:

- * Any aspiring artist who is a Maine resident is eligible to submit an entry.
- * Any medium may be used.
- * Entries must be submitted by email to lauren.haven@mainecounties.org as a jpg, png, tiff or gif picture of the design.
- * Deadline for submissions will be 12-31-13.
- * The winning artist must agree to sign a waiver allowing MCCA to use the logo free of charge.
- * MCCA reserves the right to reject any and all designs submitted.

What we're looking for in regard to the design:

The Maine County Commissioners Association seeks to embrace a design that embodies the spirit of its mission as well as our great State of Maine. We intend to use our new logo on letterhead, publications, banners, etc.

To understand MCCA, one would need to know a little bit about County Commissioners and County Government. The voters in each of Maine's 16 counties elect either three or five commissioners to four-year terms to oversee the operation of county government. Commissioners are ultimately responsible for the fiscal operations and policy decisions affecting county government. Maine County Government includes county sheriff's offices, county jails, registry of deeds, registry of probate, county courts, emergency management agencies, public health services, and services for unorganized Maine territories.

VISION Statement for the Maine County Commissioners Association

The Maine County Commissioners Association is a well-respected network of county governments in the State of Maine that provides public services and relevant programs to its members in a responsive, efficient, credible manner.

MISSION Statement for the Maine County Commissioners Association

It is the mission of the Maine County Commissioners Association to make this vision a reality through communication, service, education and cooperation by and among all departments of all counties.

For more information about MCCA please visit our website at: www.maine counties.org Good luck to all!

Lauren Haven
Administrative Assistant

MAINE COUNTY COMMISSIONERS ASSOCIATION

November 2013 Financial Report

Attached please find the monthly financial reports for the month of November 2013. You will see that Lauren reorganized the *Profit & Loss Budget vs. Actual* report, which makes reading and understanding the spreadsheet easier. Please note that budgeted amounts now appear in the far left-hand column.

With 92% of the year complete, the report shows that \$249,802 or 82% of total budgeted revenue has been collected to date. At its last meeting, the MCCA Board of Directors voted to decrease the 2013 Risk Pool assessment from the budgeted \$60,000 to \$25,000. The assessment was presented to Malcolm Ulmer for the Risk Pool in November, but its Board of Directors has yet to vote on paying it. Therefore, MCCA has not yet received that income.

In November the Convention account lost a bit of registration revenue because a reimbursement was issued to Penobscot County. That was mostly offset by revenue received for award plaques, however. Total Convention revenue received to date is \$49,293, or 115% of anticipated revenue. MCCA received no other revenue in November.

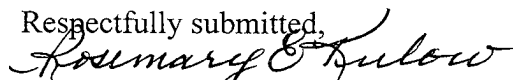
On the Expenditure side, a total of \$18,210.24 was expended in November, and \$182,255 (60%) of the \$303,590 budget had been expended year-to-date. This leaves an unexpended budget balance of \$121,335. Since 92% of the year has elapsed with only 60% of the budget expended, MCCA remains in sound financial condition.

All Convention expenses were posted to the MCCA general fund budget lines that were established for that purpose. 87% of the amount budgeted for Convention expenses had been expended by November 30th, leaving a balance of \$4,453 unexpended. After all bills were paid it was necessary to transfer the amount of total Convention expenses from the Convention bank account to the MCCA bank account to settle the accounts. As a result, the bank balance in the MCCA general fund bank account now stands at \$75,072.66, and the balance in the Convention account is \$39,958.25. I recommend that in the future we eliminate the separate bank account for the Convention and show all financial transactions in the MCCA general fund. By using a single bank account with a good accounting system that identifies accounts for all Convention income and expenses, funds will be separated and easily tracked.

Line items appearing to be over-expended include the following: 5020-00 Payroll Fees, 5030-00 Payroll Taxes, 5120-00 Liability Insurance & Security Bonds, 6012-00 Prof Services – Legal Services, 6152-00 IT Services, 6154-00 Printer & Supplies, 6155-00 Telephone System, and 6230-00 Advertising. Some line items were actually added to accounts during the year, however, to accurately show appropriate categories for expenditures that had not been determined for the original budget. This makes those line items appear to be over-expended, when in fact, the actual *account* is not over-expended. After December 31st, I will determine the amounts needed to cover overages in all line items and suggest the reduction of other accounts with surplus funds to cover the overages. I will present line item transfer recommendations to the Board for approval at the annual meeting in January.

We will continue to closely monitor MCCA finances and communicate any issues to the Board of Directors in a timely manner.

Respectfully submitted,


Rosemary E. Kulow, Executive Director

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January 1 through December 2, 2013

	Budget	Jan-Dec 2013	\$ Over Budget	% of Budget
Income				
4100-00 · Convention Income				
4110-00 · Plaques		238	238	100%
4120-00 · Registration		39,799	39,799	100%
4130-00 · Sponsorship		9,256	9,256	100%
4100-00 · Convention Income - Other	43,000		-43,000	
Total 4100-00 · Convention Income	43,000	49,293	6,293	115%
4300-00 · Dues	140,240	140,240		100%
4400-00 · Other Income	1,000	253	-747	25%
4500-00 · NACo Roster	500	774	274	155%
4600-00 · MCCA Risk Pool Assessment	60,000		-60,000	
4810-00 · Interest Earned	10	26	16	260%
4920-00 · Transfer in from Fund Balance	59,216	59,216		100%
Total Income	303,966	249,802	-54,164	82%
Gross Profit	303,966	249,802	-54,164	82%
Expense				
5000-00 · Payroll Expenses				
5010-00 · Fringe Benefits	10,036		-10,036	
5020-00 · Payroll Fees	1,200	1,572	372	131%
5030-00 · Payroll Taxes		6,836	6,836	100%
5040-00 · Retirement (MEPERS)	6,760	-2,930	-9,690	-43%
5050-00 · Salary - Administrative Asst	34,000	24,817	-9,183	73%
5060-00 · Salary - Executive Director	70,000	50,753	-19,247	73%
Total 5000-00 · Payroll Expenses	121,996	81,048	-40,948	66%
5100-00 · Insurance				
5110-00 · Health Insurance	47,000	15,990	-31,010	34%
5120-00 · Liab Insurance & Security Bonds	700	1,942	1,242	277%
5130-00 · Workers Comp	1,200	876	-324	73%
Total 5100-00 · Insurance	48,900	18,808	-30,092	38%
6010-00 · Prof. Services				
6011-00 · Prof Services-Bookkeeping	3,600	2,419	-1,181	67%
6012-00 · Prof Services - Legal Services		510	510	100%
6013-00 · Financial Audit	4,500	900	-3,600	20%
Total 6010-00 · Prof. Services	8,100	3,829	-4,271	47%
6030-00 · Lobbying				
6031-00 · Lobbying Reg	400		-400	
6030-00 · Lobbying - Other	31,800	4,163	-27,637	13%
Total 6030-00 · Lobbying	32,200	4,163	-28,037	13%

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January 1 through December 2, 2013

	Budget	Jan-Dec 2013	\$ Over Budget	% of Budget
6040-00 · NACO Expenses				
6041-00 · NACo Conference	5,500	4,839	-661	88%
6042-00 · NACo Database work	250		-250	
Total 6040-00 · NACO Expenses	5,750	4,839	-911	84%
6100-00 · Bank Charges	400	10	-390	3%
6110-00 · Convention Exp.				
6112-00 · Conv - Prepayment Host County		-1,000	-1,000	100%
6113-00 · Entertainment/Speakers		2,300	2,300	100%
6114-00 · Executive Director - Conv Reg	960	961	1	100%
6118-00 · Meeting Exp.		24,314	24,314	100%
6121-00 · Supplies		3,059	3,059	100%
6124-00 · Commissioner Retirement Plaques	400	273	-127	68%
6110-00 · Convention Exp. - Other	33,000		-33,000	
Total 6110-00 · Convention Exp.	34,360	29,907	-4,453	87%
6140-00 · Copies-Printing				
6142-00 · Directory	4,000	697	-3,303	17%
6140-00 · Copies-Printing - Other		62	62	100%
Total 6140-00 · Copies-Printing	4,000	759	-3,241	19%
6145-00 · Dues Professional Development	1,500	1,025	-475	68%
6150-00 · Equipment - Office				
6151-00 · Computer Hardware & Software	2,000	1,472	-528	74%
6152-00 · IT Services	1,000	2,410	1,410	241%
6153-00 · Photocopier Lease	1,600	1,495	-105	93%
6154-00 · Printer & Supplies	1,000	2,127	1,127	213%
6155-00 · Telephone System		23	23	100%
6150-00 · Equipment - Office - Other	2,000	851	-1,149	43%
Total 6150-00 · Equipment - Office	7,600	8,378	778	110%
6160-00 · Fees		75	75	100%
6170-00 · Meeting exp.				
6171-00 · Annual Meeting		1,330	1,330	100%
6172-00 · County Officials' Workshop		53	53	100%
6173-00 · Monthly		2,163	2,163	100%
6175-00 · Meetings - Other		33	33	100%
6170-00 · Meeting exp. - Other	4,200	272	-3,928	6%
Total 6170-00 · Meeting exp.	4,200	3,851	-349	92%
6180-00 · Mileage & Travel Expense	5,000	1,913	-3,087	38%
6195-00 · Office Space Rental	16,584	15,202	-1,382	92%
6215-00 · Postage-Shpping	500	241	-259	48%

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January 1 through December 2, 2013

	Budget	Jan-Dec 2013	\$ Over Budget	% of Budget
6230-00 · Advertising		1,583	1,583	100%
6235-00 · Supplies	4,000	2,903	-1,097	73%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	3,000	914	-2,086	30%
6242-00 · conf. call		1	1	100%
6240-00 · Telephone, Fax & Internet - Other	5,500	2,806	-2,694	51%
Total 6240-00 · Telephone, Fax & Internet	8,500	3,721	-4,779	44%
Total Expense	303,590	182,255	-121,335	60%
Net Income	376	67,547	67,171	17,965%

Maine County Commissioners Association
MCCA Operating Report, Accrual, Month
November 2013

	Nov 13	Jan - Nov 13
Income		
4100-00 · Convention Income		
4110-00 · Plaques	34.07	238.49
4120-00 · Registration	-46.29	39,798.85
4130-00 · Sponsorship	0.00	9,256.00
Total 4100-00 · Convention Income	-12.22	49,293.34
4300-00 · Dues	0.00	140,240.00
4400-00 · Other Income	0.00	253.20
4500-00 · NACo Roster	0.00	774.00
4810-00 · Interest Earned	0.00	24.76
4920-00 · Transfer in from Fund Balance	0.00	59,216.00
Total Income	-12.22	249,801.30
Gross Profit	-12.22	249,801.30
Expense		
5000-00 · Payroll Expenses		
5020-00 · Payroll Fees	198.35	1,572.15
5030-00 · Payroll Taxes	746.61	6,835.51
5040-00 · Retirement (MEPERS)	-610.00	-2,929.94
5050-00 · Salary - Administrative Asst	2,615.41	24,817.38
5060-00 · Salary - Executive Director	8,076.90	50,753.17
Total 5000-00 · Payroll Expenses	11,027.27	81,048.27
5100-00 · Insurance		
5110-00 · Health Insurance	3,782.64	15,989.87
5120-00 · Liab Insurance & Security Bonds	173.75	1,942.00
5130-00 · Workers Comp	48.00	876.00
Total 5100-00 · Insurance	4,004.39	18,807.87
6010-00 · Prof. Services		
6011-00 · Prof Services-Bookkeeping	427.10	2,418.50
6012-00 · Prof Services - Legal Servics	0.00	510.00
6013-00 · Financial Audit	0.00	900.00
Total 6010-00 · Prof. Services	427.10	3,828.50
6030-00 · Lobbying	0.00	4,162.55
6040-00 · NACo Expenses		
6041-00 · NACo Conference	0.00	4,839.15
Total 6040-00 · NACo Expenses	0.00	4,839.15
6100-00 · Bank Charges	0.00	9.18
6110-00 · Convention Exp.		
6112-00 · Conv - Prepayment Host County	0.00	-1,000.00
6113-00 · Entertainment/Speakers	0.00	2,300.00
6114-00 · Executive Director - Conv Reg	0.00	960.67
6118-00 · Meeting Exp.	0.00	24,314.10
6121-00 · Supplies	0.00	3,058.75
6124-00 · Commissioner Retirement Plaques	0.00	272.56
Total 6110-00 · Convention Exp.	0.00	29,906.08
6140-00 · Copies-Printing		
6142-00 · Directory	0.00	696.95
6140-00 · Copies-Printing - Other	0.00	62.10
Total 6140-00 · Copies-Printing	0.00	759.05
6145-00 · Dues Professional Development	0.00	1,025.00

12/02/13

Maine County Commissioners Association
MCCA Operating Report, Accrual, Month
November 2013

	Nov 13	Jan - Nov 13
6150-00 · Equipment - Office		
6151-00 · Computer Hardware & Software	0.00	1,471.83
6152-00 · IT Services	25.00	2,410.34
6153-00 · Photocopier Lease	0.00	1,495.40
6154-00 · Printer & Supplies	0.00	2,127.41
6155-00 · Telephone System	0.00	23.24
6150-00 · Equipment - Office - Other	0.00	851.21
Total 6150-00 · Equipment - Office	25.00	8,379.43
6160-00 · Fees	0.00	75.00
6170-00 · Meeting exp.		
6171-00 · Annual Meeting	0.00	1,330.26
6172-00 · County Officials' Workshop	0.00	53.28
6173-00 · Monthly	564.34	2,162.55
6175-00 · Meetings - Other	33.33	33.33
6170-00 · Meeting exp. - Other	0.00	271.94
Total 6170-00 · Meeting exp.	597.67	3,851.36
6180-00 · Mileage & Travel Expense	288.49	1,913.24
6195-00 · Office Space Rental	1,382.00	15,202.00
6215-00 · Postage-Shpping	74.91	241.29
6230-00 · Advertising	0.00	1,582.64
6235-00 · Supplies	57.97	2,902.86
6240-00 · Telephone, Fax & Internet		
6241-00 · Cell Phone	75.00	913.83
6242-00 · conf. call	0.00	1.23
6240-00 · Telephone, Fax & Internet - Other	250.44	2,806.42
Total 6240-00 · Telephone, Fax & Internet	325.44	3,721.48
Total Expense	18,210.24	182,254.95
Net Income	-18,222.46	67,546.35