

M.C.C.A.

Richard Dutremble, President
York County

Norm Fournier, Vice President
Aroostook County

George Jabar, Secretary-Treasurer
Kennebec County

Stephen Gorden, Past President
Cumberland County

William Blodgett, Emeritus
Lincoln County



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

www.mainecounties.org

Lauren Haven
Administrator

MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Agenda

December 13th, 2023, 10:00 am via Zoom

1. Call to Order
2. Consent Agenda:
 - 2.1 Approval of the Agenda
 - 2.2 Approval of the Minutes
 - 2.3 Financial Reports - Lauren Haven
3. Officer Reports
 - 3.1 Secretary/Treasurer George Jabar
 - 3.2 Vice President Norman Fournier
 - 3.3 President Richard Dutremble
 - Officer Nominating Committee Appointments
 - Annual General Membership Meeting Venue
4. Standing Committee Reports
 - 4.1 Budget and Finance Committee - Norm Fournier, Chair
 - Presentation of the 2024 Draft Budget
 - Recommendation to Present the 2024 Draft Budget at the Annual Meeting
 - 4.2 NACo Update - Peter Baldacci and Sharyn Pohlman
 - 4.3 Convention Planning Committee – Admin. Lauren Haven
 - 4.4 Legislative Policy Committee – Steve Gorden, Chair
 - Lobbyist James Cohen, Verrill Dana
 - Legislative Updates
 - Next Steps
5. Affiliate Organizations Reports - MSA, MARP, MACCAM, others.
6. Other Business
7. Adjournment

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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Minutes

MCCA Offices in Augusta

November 8th, 2023, 10:00 am

1. Call to Order

MCCA President Richard Dutremble called the meeting to order at approximately 10:05 am.

DIRECTORS PRESENT:

Aroostook – Comm. Norman Fournier
Cumberland – Comm. Steve Gorden
Franklin – Comm. Bob Carlton
Kennebec – Admin. Scott Ferguson proxy for Comm. George Jabar
Knox – Comm. Sharyn Pohlman
Lincoln – Comm. William Blodgett
Oxford – Exec. Asst. Abby Shanor proxy for Comm. Steven Merrill
Penobscot – Comm. Peter Baldacci
Piscataquis – Manager Mike Williams proxy for Comm. Paul Davis
Somerset – Comm. Robert Sezak
Waldo – Comm. Betty Johnson
York – Comm. Richard Dutremble

DIRECTORS ABSENT:

Androscoggin – Comm. Garrett Mason
Hancock – Comm. John Wombacher
Kennebec – Comm. George Jabar
Oxford – Comm. Steven Merrill
Piscataquis – Comm. Paul Davis
Sagadahoc – Comm. Carol Grose
Washington – Comm. Chris Gardner

OTHERS PRESENT:

Lincoln – Admin. Carrie Kipfer
MCCA Risk Pool - Manager Malcolm Ulmer
MCCA - Admin. Lauren Haven
Verrill Dana – Lobbyist Jim Cohen

2. Consent Agenda:

- 2.1. Approval of the Agenda
- 2.2. Approval of the Minutes
- 2.3. Finance Reports – Lauren Haven

Comm. Blodgett **moved** to approve the consent agenda, **seconded** by Comm. Sezak, and the motion **passed** with no opposition.

3. Officer Reports:

- 3.1. Secretary/Treasurer, George Jabar
- 3.2. Vice President, Norm Fournier

Comm. Fournier reported that Bruce Flaherty from the Spirit of America Foundation was interested in presenting awards at the 2024 Convention of Maine Counties. The topic was likely to be revisited during the planning process for the convention.

3.3. President Report, Richard Dutremble

Comm. Dutremble reported that he would be out of state and unavailable for the Annual General Membership meeting in January. He asked attendees if the meeting date should be rescheduled. After some discussion about dates, Comm. Sezak **moved** to keep the meeting date as January 10th. The **motion** was **seconded** by Comm. Gorden, and the motion **passed** unanimously.

4. Standing Committee Reports:

4.1. NACo Update: Peter Baldacci & Sharyn Pohlman

Comm. Baldacci reported that both he and Comm. Pohlman planned to attend the NACo Legislative Conference February 10th-14th, 2024 in Washington D.C. He urged counties to send additional representatives from their own counties to participate in the event.

4.2. Convention Planning Committee – Lauren Haven

4.2.1. Consideration of the 2024 Convention

Admin. Lauren Haven requested that the Board authorize the Convention Planning Committee to move forward with estimates for the 2024 Convention. The convention attendance in 2023 had been lower than the attendance in prior years. However, it was a good start for the first full conference after COVID and she was hopeful they would have even more support next year. She asked if there was any county interested in hosting the event. There were no volunteers. Lauren said the group would look for appropriate venues and then approach the counties. The Convention

Planning Committee would do as much of the legwork as possible to keep the county from feeling too much pressure. Comm. Baldacci **moved** to commence planning for the conference, **seconded** by Comm. Sezak, and the motion **passed**.

Comm. Gorden suggested the group work on a plan for the following year for budgeting purposes. This would also give the hosting county more of a heads-up for their own planning. Lauren agreed and said the committee had done this in the past, but they didn't know whether they could get enough commissioners to participate in the future. Only 23 out of the 58 commissioners attended the 2023 conference so it would be important to try to get more support.

4.3. Budget and Finance Committee – Norm Fournier

Comm. Fournier reported that the first Budget and Finance Committee meeting had been postponed due to scheduling conflicts. The meeting would occur on November 30th to deliberate the preliminary numbers on the rough draft of the 2024 budget. The draft would be revised following the meeting and brought forward to the Board of Directors for consideration in December. Any further revisions would be made with a recommendation from the Board to present the budget for final approval at the Annual General Membership meeting in January.

4.4. Legislative Policy Committee – Steve Gorden, Chair

4.4.1. James Cohen, Verrill Dana

4.4.1.1. Legislative Update

4.4.1.2. Next Steps

Comm. Gorden stated we were entering the second year of the biennial legislative session. It would be important to determine the most important topics in order to develop legislative goals, and secure sponsors for any bills that MCCA would like to put forth.

Lobbyist Jim Cohen reported that there was a legislative council meeting planned to review hundreds of bill requests and bills which had been carried over. Several committees were already meeting now.

LD 630, "An Act to Ensure Rural Law Enforcement Services in Maine" sponsored by Representative Anne Graham of North Yarmouth was our rural patrol bill. One sentence in the bill language had been amended and there was no fiscal note. The implication was that if a Sheriff's office was contracted to perform the work, they would need to hire employees. Admin. Scott Ferguson said that they couldn't move money without a fiscal note. Attendees commented that the Maine State Police (MSP) could use the money from their budget since they were supposed to be doing it. Comm. Baldacci said that although the Penobscot bill regarding rural patrol failed, the message had been received. The MSP was ordered to do the job as stated in the Maine statute. Hardly any legislators were happy with the presentation given by MSP. They had received 18 new positions and were still not doing it. Admin. Scott Ferguson said it would be important for

commissioners to write and speak with their legislators as well as come to public hearings to show their support and the importance of supporting rural communities.

Mr. Cohen said the jail funding issue had three components. First, the draft that Senator Pinny Beebe-Center had agreed to sponsor was never submitted. However, the bill could still be “walked around” to gather support. Secondly, a presentation could be made at a Criminal Justice workshop. It might be a hypothetical story, the journey from arrest through incarceration, release, and post release programs. We could illustrate the services required and the cost of each piece as well as what the systems and services were lacking to reduce recidivism. Thirdly, we could continue to request additional funding through the supplemental budget. This was not the best practice, but jails could show the deficit and therefore, the need for more money. Admin. Scott Ferguson spoke about the reallocation workshop as being the best opportunity to lay a foundation for the future. They could concentrate on highlighting the unfunded mandates for jails.

5. Association Reports - MACCAM, MARP, MRODA, MSA, others.

Admin. Carrie Kipfer reported that the Blue Ribbon Commission to Study Emergency Medical Services in the State had reconvened. There were several possible models that could be used to regionalize emergency services. In this case, one size does not fit all. For example, Lincoln County has four ambulance services. Home rule wins, and each area wanted to keep some control over how services would be provided. A meeting was scheduled for next week for public comment. Comm. Baldacci said many of the unorganized territories have volunteer fire departments and ambulance services that are not reimbursed. Comm. Carlton said that Franklin County is regionalized and has recently expanded their services. He said for more information or advice they could call Mike Senecal (email: michael.senecal@mainehealth.org or his cell phone: 207-491-4952) who had done a presentation on the topic.

6. Adjournment

President Dutremble invited a ***motion to adjourn*** at approximately 11:35 a.m. Comm. Fournier made the ***motion, seconded*** by Comm. Blodgett, and the motion to adjourn was ***approved***. Many attendees remained to enjoy the catered lunch.

Respectfully submitted,



MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, George Jabar

MAINE COUNTY COMMISSIONERS ASSOCIATION

November 2023 Financial Report

Attached please find the financial reports for the month of November 2023. The Balance Sheet shows the total assets and liabilities at \$158,617.83. This amount includes \$12,467.72 from the money market account MCCA established for MainePERS employer contributions.

Debits to the bank account in November totaled \$15,660.65, and \$94.08 was credited to the checking account. The credits were from the accrued interest on the checking account and an endorsement payment from NACo. Before the end of the year, the Risk Pool Assessment payment is expected as well as the NACo Roster payment. The debits in November were from normal operating expenses during the month along with a payment to our auditors to begin work on the next audit. At this point, we have spent approximately 78% of the annual budget.

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

Respectfully submitted,



Lauren Haven
Administrator

Maine County Commissioners Association
Reconciliation Summary
1020-00 · Money Market Account, Period Ending 11/19/23

	November 2023
Beginning Balance	12,467.17
Cleared Transactions	
Deposits and Credits - 1 item	0.55
Total Cleared Transactions	0.55
Cleared Balance	12,467.72
Register Balance as of 11/19/23	12,467.72
Ending Balance	12,467.72

Maine County Commissioners Association

Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Period Ending 11/30/23

	November 2023
Beginning Balance	147,551.93
Cleared Transactions	
Checks and Payments - 16 items	-15,660.65
Deposits and Credits - 2 items	94.08
Total Cleared Transactions	-15,566.57
Cleared Balance	131,985.36
Uncleared Transactions	
Checks and Payments - 6 items	-9,012.97
Total Uncleared Transactions	-9,012.97
Register Balance as of 11/30/23	122,972.39
New Transactions	
Deposits and Credits - 1 item	152.00
Total New Transactions	152.00
Ending Balance	123,124.39

Maine County Commissioners Association

Reconciliation Detail

1010-00 - MCCA Checking-Savings Bank, Period Ending 11/30/23

	Type	Date	Name	Amount	Balance
Beginning Balance					147,551.93
Cleared Transactions					
Checks and Payments - 16 items					
	Bill Pmt -Check	10/26	Verrill	-5,416.00	-5,416.00
	Bill Pmt -Check	10/26	Maine Farm Bureau	-1,497.17	-6,913.17
	Bill Pmt -Check	10/26	Penobscot County Treasurer	-180.00	-7,093.17
	Bill Pmt -Check	10/26	Haven, Lauren	-75.00	-7,168.17
	Bill Pmt -Check	11/3	Bangor Payroll	-1,108.68	-8,276.85
	Bill Pmt -Check	11/10	Bangor Payroll	-1,108.68	-9,385.53
	Bill Pmt -Check	11/13	MainePERS	-705.82	-10,091.35
	Bill Pmt -Check	11/13	Spectrum Business/TWC	-127.96	-10,219.31
	Bill Pmt -Check	11/13	Technology Solutions	-100.00	-10,319.31
	Bill Pmt -Check	11/13	Liberty Mutual Insurance	-63.83	-10,383.14
	Bill Pmt -Check	11/13	Google LLC	-12.00	-10,395.14
	Bill Pmt -Check	11/17	Bangor Payroll	-1,108.68	-11,503.82
	Bill Pmt -Check	11/24	Bangor Payroll	-2,388.17	-13,891.99
	Bill Pmt -Check	11/29	US Bank	-424.25	-14,316.24
	Bill Pmt -Check	11/29	Camden National Bank	-235.73	-14,551.97
	Bill Pmt -Check	11/30	Bangor Payroll	-1,108.68	-15,660.65
Total Checks and Payments				-15,660.65	-15,660.65
Deposits and Credits - 2 items					
	Deposit	11/7	National Association of Counties	90.70	90.70
	Deposit	12/1		3.38	94.08
Total Deposits and Credits				94.08	94.08
Total Cleared Transactions				-15,566.57	-15,566.57
Cleared Balance				-15,566.57	131,985.36
Uncleared Transactions					
Checks and Payments - 6 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	11/13	Lisa's White Flour Catering	-424.80	-524.80
	Bill Pmt -Check	11/29	Verrill	-5,416.00	-5,940.80
	Bill Pmt -Check	11/29	RHR Smith & Company_	-1,500.00	-7,440.80
	Bill Pmt -Check	11/29	Maine Farm Bureau	-1,497.17	-8,937.97
	Bill Pmt -Check	11/29	Haven, Lauren	-75.00	-9,012.97
Total Checks and Payments				-9,012.97	-9,012.97
Total Uncleared Transactions				-9,012.97	-9,012.97
Register Balance as of 11/30/23				-24,579.54	122,972.39
New Transactions					
Deposits and Credits - 1 item					
	Deposit	12/4		152.00	152.00
Total Deposits and Credits				152.00	152.00
Total New Transactions				152.00	152.00
Ending Balance				-24,427.54	123,124.39

Maine County Commissioners Association
Balance Sheet (accrual)
As of November 30, 2023

	November 2023
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	122,969.01
1020-00 · Money Market Account	12,467.72
1030-00 · Petty Cash Account	200.00
1000-00 · Bank and Cash Accounts - Other	1,016.10
Total 1000-00 · Bank and Cash Accounts	<u>136,652.83</u>
Total Checking/Savings	136,652.83
Accounts Receivable	
1300-00 · Receivables	24,465.00
Total Accounts Receivable	<u>24,465.00</u>
Other Current Assets	
1120-00 · Pass Through	-2,500.00
Total Other Current Assets	<u>-2,500.00</u>
Total Current Assets	<u>158,617.83</u>
TOTAL ASSETS	<u><u>158,617.83</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	-45.94
Total Accounts Payable	<u>-45.94</u>
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	389.79
2130-00 · Employee Health Insurance Contr	60.79
Total 2100-00 · Other Current Liabilities	<u>450.58</u>
Total Other Current Liabilities	<u>450.58</u>
Total Current Liabilities	<u>404.64</u>
Total Liabilities	404.64
Equity	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-86,023.06
Total 3000-00 · Equity Accounts	<u>-86,023.06</u>
3100-00 · Earnings	213,581.53
Net Income	<u>30,654.72</u>
Total Equity	<u>158,213.19</u>
TOTAL LIABILITIES & EQUITY	<u><u>158,617.83</u></u>

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January through November 2023

	2023	Nov	Jan - Nov	\$ Over	% of
Accrual Basis	Budget	2023	2023	Budget	Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400		39	-361	10%
4120-00 · Registration	26,000		15,531	-10,469	60%
4130-00 · Sponsorship	10,000		3,500	-6,500	35%
4140-00 · Vendor	9,000		5,699	-3,301	63%
Total 4100-00 · Convention Income	45,400		24,769	-20,631	55%
4300-00 · Dues	166,425		166,426	1	100%
4400-00 · Other Income	7,000	91	8,786	1,786	126%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063	24,063	24,063		100%
4810-00 · Interest Earned	100	4	53	-47	53%
4920-00 · Transfer in from Fund Balance	647			-647	
Total Income	244,135	24,158	224,097	-20,038	92%
Gross Profit	244,135	24,158	224,097	-20,038	92%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	1,950	194	1,823	-127	93%
5030-00 · FICA	4,443	408	3,927	-516	88%
5040-00 · MainePERS Contributions	4,667	398	4,592	-75	98%
5050-00 · Salary-Administrator	58,074	5,584	53,607	-4,467	92%
Total 5000-00 · Payroll Expenses	69,134	6,584	63,949	-5,185	93%
5100-00 · Insurance					
5110-00 · Health Insurance	11,986	1,073	11,803	-183	98%
5120-00 · Commercial, Crime, D&O Ins	2,200	64	2,179	-21	99%
5130-00 · Workers Comp	550		239	-311	43%
5140-00 · Unemployment Comp Ins	350		132	-218	38%
Total 5100-00 · Insurance	15,086	1,137	14,353	-733	95%
6010-00 · Prof. Services					
6012-00 · Legal & Public Relations Svcs	500		115	-385	23%
6013-00 · Financial Audit	3,500	1,500	1,500	-2,000	43%
Total 6010-00 · Prof. Services	4,000	1,500	1,615	-2,385	40%
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual	65,800	5,416	60,076	-5,724	91%
Total 6030-00 · Lobbying	65,800	5,416	60,076	-5,724	91%
6040-00 · NACO Expenses					
6041-00 · Conferences	6,465		4,281	-2,184	66%
Total 6040-00 · NACO Expenses	6,465		4,281	-2,184	66%

	2023	Nov	Jan - Nov	\$ Over	% of
Accrual Basis	Budget	2023	2023	Budget	Budget
6050-00 · Education and Training	500			-500	
6100-00 · Bank Charges	50		8	-42	16%
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	6,500		1,430	-5,070	22%
6114-00 · MCCA Staff Registration Expense	500		387	-113	77%
6118-00 · Meeting Exp.	32,500		14,132	-18,368	43%
6121-00 · Supplies	300		262	-38	87%
6124-00 · Commissioner Retirement Plaques	400		78	-322	20%
Total 6110-00 · Convention Expense	40,200		16,289	-23,911	41%
6140-00 · Copies-Printing					
6142-00 · Directory	100		100	0	100%
Total 6140-00 · Copies-Printing	100		100	0	100%
6145-00 · Dues Expense	625		625		100%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	500	12	230	-270	46%
6152-00 · IT Services	1,800	112	1,232	-568	68%
6153-00 · Photocopier Lease	4,850	424	4,534	-316	93%
6154-00 · Printer & Supplies	500		73	-427	15%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	8,050	548	6,069	-1,981	75%
6160-00 · Fees	100		78	-22	78%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	2,000		1,573	-427	79%
6172-00 · County Officials' Workshop	4,000			-4,000	
6173-00 · Monthly	2,000	425	1,700	-300	85%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	10,000	425	3,273	-6,727	33%
6180-00 · Mileage & Travel Expense	200		179	-21	90%
6195-00 · Office Space Rental	19,000	1,497	16,469	-2,531	87%
6215-00 · Postage-Shipping	225		254	29	113%
6230-00 · Advertising	100			-100	
6235-00 · Supplies	400	206	352	-48	88%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	900	75	825	-75	92%
6243-00 · Phone, Fax & Internet	2,500	146	1,982	-518	79%
Total 6240-00 · Telephone, Fax & Internet	3,400	221	2,807	-593	83%
6250-00 · Website	200		164	-36	82%
6260-00 · Contingency	500			-500	
Total Expense	244,135	17,534	190,941	-53,194	78%

Maine County Commissioners Association

Expenses by Vendor Detail

November 2023

Accrual Basis	Type	Date	Account	Amount	Balance
Bangor Payroll					
	Bill	11/3	5050-00 · Salary-Administrator	1,116.81	1,116.81
	Bill	11/3	5030-00 · FICA	81.56	1,198.37
	Bill	11/3	5020-00 · Payroll Fees	38.00	1,236.37
	Bill	11/10	5050-00 · Salary-Administrator	1,116.81	2,353.18
	Bill	11/10	5030-00 · FICA	81.56	2,434.74
	Bill	11/10	5020-00 · Payroll Fees	38.00	2,472.74
	Bill	11/17	5050-00 · Salary-Administrator	1,116.81	3,589.55
	Bill	11/17	5030-00 · FICA	81.56	3,671.11
	Bill	11/17	5020-00 · Payroll Fees	38.00	3,709.11
	Bill	11/24	5050-00 · Salary-Administrator	1,116.81	4,825.92
	Bill	11/24	5030-00 · FICA	81.56	4,907.48
	Bill	11/24	5020-00 · Payroll Fees	42.00	4,949.48
	Bill	11/24	5110-00 · Health Insurance	1,072.97	6,022.45
	Bill	11/30	5050-00 · Salary-Administrator	1,116.81	7,139.26
	Bill	11/30	5030-00 · FICA	81.56	7,220.82
	Bill	11/30	5020-00 · Payroll Fees	38.00	7,258.82
Total Bangor Payroll				7,258.82	7,258.82
Camden National Bank					
	Bill	11/29	6152-00 · IT Services	12.00	12.00
	Bill	11/29	6235-00 · Supplies	205.73	217.73
	Bill	11/29	6243-00 · Phone, Fax & Internet	18.00	235.73
Total Camden National Bank				235.73	235.73
Google LLC					
	Bill	11/13	6151-00 · Computer Hardware & Software	12.00	12.00
Total Google LLC				12.00	12.00
Haven, Lauren					
	Bill	11/29	6241-00 · Cell Phone	75.00	75.00
Total Haven, Lauren				75.00	75.00
Liberty Mutual Insurance					
	Bill	11/13	5120-00 · Commercial, Crime, D&O Ins	63.83	63.83
Total Liberty Mutual Insurance				63.83	63.83
Lisa's White Flour Catering					
	Bill	11/13	6173-00 · Monthly	424.80	424.80
Total Lisa's White Flour Catering				424.80	424.80
Maine Farm Bureau					
	Bill	11/29	6195-00 · Office Space Rental	1,497.17	1,497.17
Total Maine Farm Bureau				1,497.17	1,497.17
MainePERS					
	Bill	11/13	5040-00 · MainePERS Contributions	397.58	397.58
Total MainePERS				397.58	397.58
RHR Smith & Company_					
	Bill	11/29	6013-00 · Financial Audit	1,500.00	1,500.00
Total RHR Smith & Company_				1,500.00	1,500.00

Accrual Basis	Type	Date	Account	Amount	Balance
Spectrum Business/TWC					
	Bill	11/13	6243-00 · Phone, Fax & Internet	127.96	127.96
Total Spectrum Business/TWC				127.96	127.96
Technology Solutions					
	Bill	11/13	6152-00 · IT Services	100.00	100.00
Total Technology Solutions				100.00	100.00
US Bank					
	Bill	11/29	6153-00 · Photocopier Lease	424.25	424.25
Total US Bank				424.25	424.25
Verrill					
	Bill	11/29	6032-00 · Lobbying - Contractual	5,416.00	5,416.00
Total Verrill				5,416.00	5,416.00

Maine County Commissioners Association
Transaction Detail by Account
November 2023

Accrual Basis	Type	Date	Name	Amount	Balance
1000-00 - Bank and Cash Accounts					
1010-00 - MCCA Checking-Savings Bank					
	Deposit	11/1		3.76	3.76
	Bill Pmt -Check	11/3	Bangor Payroll	-1,108.68	-1,104.92
	Deposit	11/7	NACo	90.70	-1,014.22
	Bill Pmt -Check	11/10	Bangor Payroll	-1,108.68	-2,122.90
	Bill Pmt -Check	11/13	Google LLC	-12.00	-2,134.90
	Bill Pmt -Check	11/13	Liberty Mutual Insurance	-63.83	-2,198.73
	Bill Pmt -Check	11/13	MainePERS	-705.82	-2,904.55
	Bill Pmt -Check	11/13	Spectrum Business/TWC	-127.96	-3,032.51
	Bill Pmt -Check	11/13	Technology Solutions	-100.00	-3,132.51
	Bill Pmt -Check	11/13	Lisa's White Flour Catering	-424.80	-3,557.31
	Bill Pmt -Check	11/17	Bangor Payroll	-1,108.68	-4,665.99
	Bill Pmt -Check	11/24	Bangor Payroll	-2,388.17	-7,054.16
	Bill Pmt -Check	11/29	Verrill	-5,416.00	-12,470.16
	Bill Pmt -Check	11/29	Maine Farm Bureau	-1,497.17	-13,967.33
	Bill Pmt -Check	11/29	Haven, Lauren	-75.00	-14,042.33
	Bill Pmt -Check	11/29	Camden National Bank	-235.73	-14,278.06
	Bill Pmt -Check	11/29	RHR Smith & Company_	-1,500.00	-15,778.06
	Bill Pmt -Check	11/29	US Bank	-424.25	-16,202.31
	Bill Pmt -Check	11/30	Bangor Payroll	-1,108.68	-17,310.99
Total 1010-00 - MCCA Checking-Savings Bank				-17,310.99	-17,310.99
1020-00 - Money Market Account					
	Deposit	11/19		0.55	0.55
Total 1020-00 - Money Market Account				0.55	0.55
Total 1000-00 - Bank and Cash Accounts				-17,310.44	-17,310.44
1300-00 - Receivables					
	Invoice	11/15	Risk Management Pool	24,063.00	24,063.00
Total 1300-00 - Receivables				24,063.00	24,063.00
2000-00 - Accounts Payable					
	Bill	11/3	Bangor Payroll	-1,108.68	-1,108.68
	Bill Pmt -Check	11/3	Bangor Payroll	1,108.68	0.00
	Bill	11/10	Bangor Payroll	-1,108.68	-1,108.68
	Bill Pmt -Check	11/10	Bangor Payroll	1,108.68	0.00
	Bill	11/13	MainePERS	-705.82	-705.82
	Bill	11/13	Liberty Mutual Insurance	-63.83	-769.65
	Bill	11/13	Technology Solutions	-100.00	-869.65
	Bill	11/13	Google LLC	-12.00	-881.65
	Bill	11/13	Lisa's White Flour Catering	-424.80	-1,306.45
	Bill	11/13	Spectrum Business/TWC	-127.96	-1,434.41
	Bill Pmt -Check	11/13	Google LLC	12.00	-1,422.41
	Bill Pmt -Check	11/13	Liberty Mutual Insurance	63.83	-1,358.58
	Bill Pmt -Check	11/13	MainePERS	705.82	-652.76
	Bill Pmt -Check	11/13	Spectrum Business/TWC	127.96	-524.80
	Bill Pmt -Check	11/13	Technology Solutions	100.00	-424.80
	Bill Pmt -Check	11/13	Lisa's White Flour Catering	424.80	0.00
	Bill	11/17	Bangor Payroll	-1,108.68	-1,108.68
	Bill Pmt -Check	11/17	Bangor Payroll	1,108.68	0.00
	Bill	11/24	Bangor Payroll	-2,388.17	-2,388.17

Accrual Basis	Type	Date	Name	Amount	Balance
	Bill Pmt -Check	11/24	Bangor Payroll	2,388.17	0.00
	Bill	11/29	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill	11/29	Verrill	-5,416.00	-6,913.17
	Bill	11/29	Haven, Lauren	-75.00	-6,988.17
	Bill Pmt -Check	11/29	Verrill	5,416.00	-1,572.17
	Bill Pmt -Check	11/29	Maine Farm Bureau	1,497.17	-75.00
	Bill Pmt -Check	11/29	Haven, Lauren	75.00	0.00
	Bill	11/29	RHR Smith & Company	-1,500.00	-1,500.00
	Bill	11/29	Camden National Bank	-235.73	-1,735.73
	Bill	11/29	US Bank	-424.25	-2,159.98
	Bill Pmt -Check	11/29	Camden National Bank	235.73	-1,924.25
	Bill Pmt -Check	11/29	RHR Smith & Company	1,500.00	-424.25
	Bill Pmt -Check	11/29	US Bank	424.25	0.00
	Bill	11/30	Bangor Payroll	-1,108.68	-1,108.68
	Bill Pmt -Check	11/30	Bangor Payroll	1,108.68	0.00
Total 2000-00 · Accounts Payable				0.00	0.00
2100-00 · Other Current Liabilities					
2120-00 · MainePERS Employee Contribution					
	Bill	11/3	Bangor Payroll	-77.06	-77.06
	Bill	11/10	Bangor Payroll	-77.06	-154.12
	Bill	11/13	MainePERS	308.24	154.12
	Bill	11/17	Bangor Payroll	-77.06	77.06
	Bill	11/24	Bangor Payroll	-77.06	0.00
	Bill	11/30	Bangor Payroll	-77.06	-77.06
Total 2120-00 · MainePERS Employee Contribution				-77.06	-77.06
2130-00 · Employee Health Insurance Contr					
	Bill	11/3	Bangor Payroll	-50.63	-50.63
	Bill	11/10	Bangor Payroll	-50.63	-101.26
	Bill	11/17	Bangor Payroll	-50.63	-151.89
	Bill	11/24	Bangor Payroll	202.52	50.63
	Bill	11/24	Bangor Payroll	-50.63	0.00
	Bill	11/30	Bangor Payroll	-50.63	-50.63
Total 2130-00 · Employee Health Insurance Contr				-50.63	-50.63
Total 2100-00 · Other Current Liabilities				-127.69	-127.69
4400-00 · Other Income					
	Deposit	11/7	NACo	-90.70	-90.70
Total 4400-00 · Other Income				-90.70	-90.70
4600-00 · MCCA Risk Pool Assessment					
	Invoice	11/15	Risk Management Pool	-24,063.00	-24,063.00
Total 4600-00 · MCCA Risk Pool Assessment				-24,063.00	-24,063.00
4810-00 · Interest Earned					
	Deposit	11/1		-3.76	-3.76
	Deposit	11/19		-0.55	-4.31
Total 4810-00 · Interest Earned				-4.31	-4.31
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees					
	Bill	11/3	Bangor Payroll	38.00	38.00
	Bill	11/10	Bangor Payroll	38.00	76.00
	Bill	11/17	Bangor Payroll	38.00	114.00
	Bill	11/24	Bangor Payroll	42.00	156.00
	Bill	11/30	Bangor Payroll	38.00	194.00
Total 5020-00 · Payroll Fees				194.00	194.00

Accrual Basis	Type	Date	Name	Amount	Balance
5030-00 · FICA					
	Bill	11/3	Bangor Payroll	81.56	81.56
	Bill	11/10	Bangor Payroll	81.56	163.12
	Bill	11/17	Bangor Payroll	81.56	244.68
	Bill	11/24	Bangor Payroll	81.56	326.24
	Bill	11/30	Bangor Payroll	81.56	407.80
Total 5030-00 · FICA				407.80	407.80
5040-00 · MainePERS Contributions					
	Bill	11/13	MainePERS	397.58	397.58
Total 5040-00 · MainePERS Contributions				397.58	397.58
5050-00 · Salary-Administrator					
	Bill	11/3	Bangor Payroll	1,116.81	1,116.81
	Bill	11/10	Bangor Payroll	1,116.81	2,233.62
	Bill	11/17	Bangor Payroll	1,116.81	3,350.43
	Bill	11/24	Bangor Payroll	1,116.81	4,467.24
	Bill	11/30	Bangor Payroll	1,116.81	5,584.05
Total 5050-00 · Salary-Administrator				5,584.05	5,584.05
Total 5000-00 · Payroll Expenses				6,583.43	6,583.43
5100-00 · Insurance					
5110-00 · Health Insurance					
	Bill	11/24	Bangor Payroll	1,072.97	1,072.97
Total 5110-00 · Health Insurance				1,072.97	1,072.97
5120-00 · Commercial, Crime, D&O Ins					
	Bill	11/13	Liberty Mutual Insurance	63.83	63.83
Total 5120-00 · Commercial, Crime, D&O Ins				63.83	63.83
Total 5100-00 · Insurance				1,136.80	1,136.80
6010-00 · Prof. Services					
6013-00 · Financial Audit					
	Bill	11/29	RHR Smith & Company	1,500.00	1,500.00
Total 6013-00 · Financial Audit				1,500.00	1,500.00
Total 6010-00 · Prof. Services				1,500.00	1,500.00
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual					
	Bill	11/29	Verrill	5,416.00	5,416.00
Total 6032-00 · Lobbying - Contractual				5,416.00	5,416.00
Total 6030-00 · Lobbying				5,416.00	5,416.00
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software					
	Bill	11/13	Google LLC	12.00	12.00
Total 6151-00 · Computer Hardware & Software				12.00	12.00
6152-00 · IT Services					
	Bill	11/13	Technology Solutions	100.00	100.00
	Bill	11/29	Camden National Bank	12.00	112.00
Total 6152-00 · IT Services				112.00	112.00
6153-00 · Photocopier Lease					
	Bill	11/29	US Bank	424.25	424.25
Total 6153-00 · Photocopier Lease				424.25	424.25
Total 6150-00 · Equipment - Office				548.25	548.25
6170-00 · Meeting Expense					
6173-00 · Monthly					
	Bill	11/13	Lisa's White Flour Catering	424.80	424.80

Accrual Basis	Type	Date	Name	Amount	Balance
Total 6173-00 · Monthly				424.80	424.80
Total 6170-00 · Meeting Expense				424.80	424.80
6195-00 · Office Space Rental					
	Bill	11/29	Maine Farm Bureau	1,497.17	1,497.17
Total 6195-00 · Office Space Rental				1,497.17	1,497.17
6235-00 · Supplies					
	Bill	11/29	Camden National Bank	205.73	205.73
Total 6235-00 · Supplies				205.73	205.73
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone					
	Bill	11/29	Haven, Lauren	75.00	75.00
Total 6241-00 · Cell Phone				75.00	75.00
6243-00 · Phone, Fax & Internet					
	Bill	11/13	Spectrum Business/TWC	127.96	127.96
	Bill	11/29	Camden National Bank	18.00	145.96
Total 6243-00 · Phone, Fax & Internet				145.96	145.96
Total 6240-00 · Telephone, Fax & Internet				220.96	220.96

Maine County Commissioners Association
Profit & Loss Prev Year Comparison
November 2023

	Accrual Basis	Nov 2023	Nov 2022	\$ Change	% Change
Income					
4400-00 · Other Income		90.70	163.80	-73.10	-44.63%
4500-00 · NACo Roster		0.00	500.00	-500.00	-100.0%
4600-00 · MCCA Risk Pool Assessment		24,063.00	24,063.00	0.00	0.0%
4810-00 · Interest Earned		4.31	6.51	-2.20	-33.79%
Total Income		24,158.01	24,733.31	-575.30	-2.33%
Gross Profit		24,158.01	24,733.31	-575.30	-2.33%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees		194.00	148.00	46.00	31.08%
5030-00 · FICA		407.80	304.24	103.56	34.04%
5040-00 · MainePERS Contributions		397.58	354.88	42.70	12.03%
5050-00 · Salary-Administrator		5,584.05	4,175.00	1,409.05	33.75%
Total 5000-00 · Payroll Expenses		6,583.43	4,982.12	1,601.31	32.14%
5100-00 · Insurance					
5110-00 · Health Insurance		1,072.97	1,024.29	48.68	4.75%
5120-00 · Commercial, Crime, D&O Ins		63.83	64.00	-0.17	-0.27%
Total 5100-00 · Insurance		1,136.80	1,088.29	48.51	4.46%
6010-00 · Prof. Services					
6013-00 · Financial Audit		1,500.00	0.00	1,500.00	100.0%
Total 6010-00 · Prof. Services		1,500.00	0.00	1,500.00	100.0%
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual		5,416.00	5,000.00	416.00	8.32%
Total 6030-00 · Lobbying		5,416.00	5,000.00	416.00	8.32%
6040-00 · NACO Expenses					
6041-00 · Conferences		0.00	520.00	-520.00	-100.0%
Total 6040-00 · NACO Expenses		0.00	520.00	-520.00	-100.0%
6050-00 · Education and Training		0.00	205.73	-205.73	-100.0%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software		12.00	6.00	6.00	100.0%
6152-00 · IT Services		112.00	112.00	0.00	0.0%
6153-00 · Photocopier Lease		424.25	410.99	13.26	3.23%
Total 6150-00 · Equipment - Office		548.25	528.99	19.26	3.64%
6170-00 · Meeting Expense					
6173-00 · Monthly		424.80	0.00	424.80	100.0%
Total 6170-00 · Meeting Expense		424.80	0.00	424.80	100.0%
6195-00 · Office Space Rental		1,497.17	1,497.17	0.00	0.0%
6235-00 · Supplies		205.73	0.00	205.73	100.0%
6240-00 · Telephone, Fax & Internet					

	Accrual Basis	Nov 2023	Nov 2022	\$ Change	% Change
6241-00 · Cell Phone		75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet		145.96	167.95	-21.99	-13.09%
Total 6240-00 · Telephone, Fax & Internet		220.96	242.95	-21.99	-9.05%
Total Expense		17,533.14	14,065.25	3,467.89	24.66%

Budget Draft 2024

	2023				2024			Notes
	2023 Budget	As of 10-31-23	Balance Remain	% of 2023 Budget	Proposed 2024 Budget	Change	Percent of Change from 2023 Budget	Budget & Finance Committee: Notes for 2024 Budget
Income								
4100-00 · Convention Income								
4110-00 · Plaques	400	39	361	10%	350	-50	-13%	Decrease due to actuals
4120-00 · Registration	26,000	15,531	10,469	60%	26,000	0	0%	Same as 2023
4130-00 · Sponsorship	10,000	3,500	6,500	35%	10,000	0	0%	Same as 2023
4140-00 · Vendor	9,000	5,699	3,301	63%	9,000	0	0%	Same as 2023
Total 4100-00 · Convention Income	45,400	24,769	20,631	55%	45,350	-50	0%	Decreased due to actuals
4300-00 · Dues	166,425	166,426	-1	100%	173,082	6,657	4%	Formula 80% Base+10% Value & 10% Pop with a 4% increase over 2023
4400-00 · Other Income	7,000	8,695	-1,695	124%	8,000	1,000	14%	Endorsements, Advertising, Grants - increased due to 2023 actuals
4500-00 · NACo Roster	500		500	0%	500	0	0%	Payment for updating NACo's Maine Contacts
4600-00 · MCCA Risk Pool Assessment	24,063		24,063	0%	24,063	0	0%	Same as 2023
4810-00 · Interest Earned	100	49	51	49%	100	0	0%	Same as 2023
4920-00 · Transfer in from Fund Balance	647			0%	7,721	7,074	100%	Utilizing Fund Balance
Total Income	244,135	199,939	44,196	82%	258,816	14,681	6%	
Expense								
5000-00 · Payroll Expenses								
5020-00 · Payroll Fees	1,950	1,629	321	84%	2,000	50	3%	Payroll Rep expects small increase
5030-00 · FICA	4,443	3,519	924	79%	4,443	0	0%	7.65% of Taxable Wages - one employee
5040-00 · MainePERS Contributions	4,667	4,194	473	90%	5,376	709	15%	8.9% set amount through 6/24 - use for estimate overall 2024
5050-00 · Salary-Administrator	58,074	48,023	10,051	83%	60,397	2,323	4%	4% = \$2,323
Total 5000-00 · Payroll Expenses	69,134	57,365	11,769		72,216	3,082	4%	
5100-00 · Insurance						0		
5110-00 · Health Insurance	11,986	10,730	1,256	90%	13,750	1,764	15%	MMEHT Pooled Rates 2024 POS C Single Emp \$1,242.93 ER 90%=1,1119
5120-00 · Commercial, Crime, D&O Ins	2,200	2,116	84	96%	2,675	475	22%	Expected 3-5% increase-Policies renew summer-Actual as of 10-31-23 \$2,116
5130-00 · Workers Comp	550	239	311	43%	450	-100	-18%	Workers Compensation estimate
5140-00 · Unemployment Comp Ins	350	132	218	38%	300	-50	-14%	One employee
Total 5100-00 · Insurance	15,086	13,217	1,869	88%	17,175	2,089	14%	
6010-00 · Prof. Services								
6012-00 · Legal & Public Relations Svcs	500	115	385	23%	5,500	5,000	1000%	This increase includes funding for T62a public relations consultant.
6013-00 · Financial Audit	3,500		3,500	0%	3,500	0	0%	2023/23 Audit Contract \$7,000 1/2 2023 half 2024-Approved BOD 10/12/22
Total 6010-00 · Prof. Services	4,000	115	3,885	3%	9,000	5,000	125%	
6030-00 · Lobbying								
6031-00 · Lobbying Reg								
6032-00 · Lobbying - Contractual	65,800	54,660	11,140	83%	68,300	2,500	4%	2023/24 contract-Verrill \$67,500 for 2024 +\$800 Reg Approved BOD 10/12/22
Total 6030-00 · Lobbying	65,800	54,660	11,140	83%	68,300	2,500	4%	
6040-00 · NACO Expenses								

2024 Budget Draft
Last Update 12-5-23

	2023 Budget	As of 10-31-23	Balance Remain	% of 2023 Budget	Proposed 2024 Budget	Change	Percent of Change from 2023 Budget	Budget & Finance Committee: Notes for 2024 Budget
6041-00 · Conferences	5,465	4,281	1,184	78%	6,000	535	10%	NACo two representatives
Total 6040-00 · NACO Expenses	5,465	4,281	1,184	78%	6,000	535	10%	
6050-00 · Education and Training	500		500	0%	500	0	0%	MCCA staff training
6100-00 · Bank Charges	50	8	42	16%	50	0	0%	same as 2023
6110-00 · Convention Expense								
6113-00 · Entertainment/Speakers	6,500	1,430	5,070	22%	4,000	-2,500	-38%	Decreased due to usage
6114-00 · MCCA Staff Registration	500	387	113	77%	600	100	20%	Expected Increase for 2024
6118-00 · Meeting Exp.	32,500	14,132	18,368	43%	35,000	2,500	8%	Expected Increase for 2024
6121-00 · Supplies	300	262	38	87%	450	150	50%	Increased due to usage
6124-00 · Comm Retirement Plaques	400	78	322	20%	300	-100	-25%	Decreased due to usage
Total 6110-00 · Convention Expense	40,200	16,289	23,911	41%	40,350	150	0%	
6140-00 · Copies-Printing								
6142-00 · Directory	100	100	0	100%	150	50	50%	Increased due to usage
Total 6140-00 · Copies-Printing	100	100	0	100%	150	50	50%	Increased due to usage
6145-00 · Dues Expense	625	625	0	100%	625	0	0%	MMA membership only
6150-00 · Equipment - Office								
6151-00 · Computer Hard/Software	500	218	282	44%	1,500	1,000	200%	Upgrade one computer
6152-00 · IT Services	1,800	1,120	680	62%	1,800	0	0%	Same as 2023
6153-00 · Photocopier Lease	4,850	4,110	740	85%	5,000	150	3%	Includes estimated overage coverage
6154-00 · Printer & Supplies	500	73	427	15%	550	50	10%	Same as 2023
6156-00 · Other	400		400	0%	400	0	0%	Same as 2023
Total 6150-00 · Equipment - Office	8,050	5,521	2,529	69%	9,250	1,200	15%	
6160-00 · Fees	100	78	22	78%	100	0	0%	Same as 2023
6170-00 · Meeting Expense								
6171-00 · Annual Meeting	3,000	1,573	1,427		3,000	0		Annual General Membership meeting in person
6172-00 · County Officials' Workshop	4,000		4,000	0%	4,000	0	0%	Leave the option open
6173-00 · Monthly	2,000	1,276	724	64%	2,000	0	0%	same as 2023
6175-00 · Meetings - Other	2,000		2,000	0%	2,000	0	0%	Leave enough for one unexpected meeting
Total 6170-00 · Meeting Expense	11,000	2,849	8,151	26%	11,000	0	0%	
6180-00 · Mileage & Travel Expense	200	179	21	90%	200	0	0%	Same as 2023
6195-00 · Office Space Rental	19,000	14,972	4,028	79%	19,000	0	0%	Lease renewal under negotiation-\$19,000 Includes Expected 4% Increase
6215-00 · Postage-Shipping	225	254	-29	113%	300	75	33%	Increased based on usage
6230-00 · Advertising	100		100	0%	100	0	0%	Same as 2023
6235-00 · Supplies	400	146	254	37%	400	0	0%	Same as 2023
6240-00 · Telephone, Fax & Internet								
6241-00 · Cell Phone	900	750	150	83%	900	0	0%	Same as 2023
6243-00 · Phone, Fax & Internet	2,500	1,836	664	73%	2,500	0	0%	Same as 2023
Total 6240-00 · Telephone/Fax/Internet	3,400	2,586	814	76%	3,400	0	0%	
6250-00 · Website	200	164	36	82%	200	0	0%	Same as 2023
6260-00 · Contingency	500		500	0%	500	0	0%	Same as 2023
Total Expense	244,135	173,409	70,726	71%	258,816	14,681	6%	Overall Six Percent Increase

MCCA Dues Formula 2024

Adopted Model: 80% Base Amount plus 10% **Valuation** and 10% **Population** for Each County
\$173,082 (4% Increase)

COUNTY	MUNICIPALITY VALUE	UNORGANIZED VALUE	TOTAL	% of Total Value	Updated Pop 2022	% of Total Pop	2023					2024				
							\$166,425	VALUE	POP	Increased Amount	2023 Amount	\$173,082	VALUE	POP	Amt Increase	2024 Amount
							80%	10%	10%	4.50%	100%	80%	10%	10%	4%	100%
							\$ 133,140	\$ 16,643	\$ 16,643	\$15,104	\$ 166,425	\$ 138,466	\$ 17,308	\$ 17,308	\$6,657	\$ 173,082
ANDROSCOGGIN	\$10,972,350,000		\$10,972,350,000	4.69%	113,023	8.16%	\$ 8,321	\$ 768	\$ 1,358	\$ 399	\$ 10,447	\$ 8,654	\$ 812	\$ 1,412	\$ 431	\$ 10,878
AROOSTOOK	\$5,257,500,000	\$804,350,000	\$6,061,850,000	2.59%	67,255	4.85%	\$ 8,321	\$ 465	\$ 808	\$ 316	\$ 9,594	\$ 8,654	\$ 449	\$ 840	\$ 349	\$ 9,943
CUMBERLAND	\$65,268,050,000		\$65,268,050,000	27.90%	307,451	22.19%	\$ 8,321	\$ 4,554	\$ 3,693	\$ 837	\$ 16,569	\$ 8,654	\$ 4,830	\$ 3,841	\$ 756	\$ 17,325
FRANKLIN	\$4,915,800,000	352,750,000	\$5,268,550,000	2.25%	30,474	2.20%	\$ 8,321	\$ 390	\$ 366	\$ 9,078	\$ 9,078	\$ 8,654	\$ 390	\$ 381	\$ 347	\$ 9,425
HANCOCK	\$16,031,800,000	\$256,400,000	\$16,288,200,000	6.96%	56,701	4.09%	\$ 8,321	\$ 1,197	\$ 681	\$ 374	\$ 10,200	\$ 8,654	\$ 1,205	\$ 708	\$ 368	\$ 10,568
KENNEBEC	\$14,483,650,000	\$6,850,000	\$14,490,500,000	6.20%	125,540	9.06%	\$ 8,321	\$ 1,011	\$ 1,508	\$ 430	\$ 10,840	\$ 8,654	\$ 1,072	\$ 1,568	\$ 454	\$ 11,295
KNOX	\$9,348,050,000	\$22,500,000	\$9,370,550,000	4.01%	41,164	2.97%	\$ 8,321	\$ 667	\$ 495	\$ 322	\$ 9,483	\$ 8,654	\$ 693	\$ 514	\$ 379	\$ 9,862
LINCOLN	\$9,620,000,000	\$17,550,000	\$9,637,550,000	4.12%	36,215	2.61%	\$ 8,321	\$ 690	\$ 435	\$ 334	\$ 9,447	\$ 8,654	\$ 713	\$ 452	\$ 373	\$ 9,820
OXFORD	\$9,002,000,000	\$346,650,000	\$9,348,650,000	4.00%	59,495	4.29%	\$ 8,321	\$ 672	\$ 715	\$ 358	\$ 9,708	\$ 8,654	\$ 692	\$ 743	\$ 381	\$ 10,089
PENOBSCOT	\$13,729,650,000	\$429,400,000	\$14,159,050,000	6.05%	153,704	11.10%	\$ 8,321	\$ 1,032	\$ 1,846	\$ 446	\$ 11,199	\$ 8,654	\$ 1,048	\$ 1,920	\$ 423	\$ 11,622
PISCATAQUIS	\$2,183,900,000	\$969,200,000	\$3,153,100,000	1.35%	17,417	1.26%	\$ 8,321	\$ 230	\$ 209	\$ 281	\$ 8,760	\$ 8,654	\$ 233	\$ 218	\$ 345	\$ 9,105
SAGadahoc	\$6,209,100,000		\$6,209,100,000	2.65%	37,393	2.70%	\$ 8,321	\$ 438	\$ 449	\$ 306	\$ 9,208	\$ 8,654	\$ 459	\$ 467	\$ 372	\$ 9,581
SOMERSET	\$5,626,350,000	\$959,450,000	\$6,585,800,000	2.82%	51,098	3.69%	\$ 8,321	\$ 480	\$ 614	\$ 313	\$ 9,415	\$ 8,654	\$ 487	\$ 638	\$ 365	\$ 9,780
WALDO	\$5,941,300,000	\$2,450,000	\$5,943,750,000	2.54%	40,241	2.90%	\$ 8,321	\$ 420	\$ 483	\$ 314	\$ 9,225	\$ 8,654	\$ 440	\$ 503	\$ 372	\$ 9,597
WASHINGTON	\$3,995,400,000	\$429,400,000	\$4,424,800,000	1.89%	31,437	2.27%	\$ 8,321	\$ 323	\$ 378	\$ 297	\$ 9,021	\$ 8,654	\$ 327	\$ 393	\$ 353	\$ 9,374
YORK	\$46,717,900,000		\$46,717,900,000	19.97%	216,732	15.64%	\$ 8,321	\$ 3,306	\$ 2,604	\$ 700	\$ 14,231	\$ 8,654	\$ 3,457	\$ 2,708	\$ 588	\$ 14,819
Total	\$229,302,800,000	\$4,596,950,000	\$233,899,750,000	100%	1,385,340	100%	\$ 133,140	\$ 16,643	\$ 16,643	\$ 15,104	\$ 166,425	\$ 138,466	\$ 17,308	\$ 17,308	\$ 6,657	\$ 173,082