

## Maine County Commissioners Association 2020 Budget Proposal Draft

This draft uses the #8 Membership Dues Formula as approved by the Board of Directors on August 14, 2019.

Last Update 11-19-19	2019 Budget	As of 10-31-19	Balance Remaining	% of 2019 Budget	2020 Budget Draft #8	Change	Percent of Change	2020 Norm and Lauren's Notes
<b>Income</b>								
4100-00 · Convention Income								
4110-00 - Plaques	400.00	195	205	66%	400	0.00	0.00%	Same as 2019
4120-00 · Registration	22,000.00	29,090	-7,090	112%	26,000	4000.00	18.18%	
4130-00 · Sponsorship	9,000.00	12,270	-3,270	78%	10,000	1000.00	11.11%	
4140-00 · Vendor	11,500.00	9,199	2,301	70%	9,000	-2500.00	-21.74%	
Total 4100-00 · Convention Income	42,900.00	50,754	-7,854	93%	45,400	2500.00	5.83%	Slightly Elevated Estimated Profit \$8,700
4300-00 · Dues	141,043.05	141,043	0	100%	186,690	45646.95	32.36%	Formula #8 Approved by MCCA Board August 2019
4400-00 · Other Income	7,500.00	12,516	-5,016	183%	10,000	2500.00	33.33%	
4500-00 · NACo Roster	500.00	500	0	100%	500	0.00	0.00%	Payment for updating NACo's Maine Contacts
4600-00 · MCCA Risk Pool Assessment	27,037.50	27,038	0		27,038	0.00	0.00%	Same as 2019
4800-00 · MainePERS Surplus Funds	9,996.62	9,997	-0	100%	0	-9996.62	-100.00%	Compensated by membership dues
4810-00 · Interest Earned	100.00	52	48	93%	100	0.00	0.00%	Same as 2019
4920-00 · Transfer in from Fund Balance	27,984.84		27,985	100%	0	-27984.84	-100.00%	Compensated by membership dues
<b>Total Income</b>	<b>257,062.01</b>	<b>231,903</b>	<b>25,159</b>	<b>90%</b>	<b>269,728</b>	<b>12665.49</b>	<b>4.93%</b>	
<b>Expense</b>								
5000-00 · Payroll Expenses								
5020-00 · Payroll Fees	2,000.00	1,554	446	78%	2,000	0.00	0.00%	Emailed David Nevers not aware of any increase
5030-00 · FICA	9,896.85	8,067	1,830	82%	10,160	263.56	2.66%	7.65% of Taxable Wages
5040-00 · MainePERS Contributions	9,996.62	7,790	2,207	82%	10,000	3.38	0.03%	7.4% thru 6-20 IF 7.5% Jul-Dec total is \$9,991.90
5050-00 · Salary-Office Manager	49,574.38	41,016	8,558	83%	51,161	1586.38	3.20%	3.2% = \$1,586.38 + 49574.38=51,160.76
5060-00 · Salary-Executive Director	81,332.16	66,340	14,992	83%	82,959	1626.64	2.00%	2% Increase 7-17-19 Pursuant to Negotiated Contract
Total 5000-00 · Payroll Expenses	152,800.01	124,767	28,033	83%	156,280	3479.96	2.28%	
5100-00 · Insurance								
5110-00 · Health Insurance	11,752.00	9,774	1,978	83%	12,105	353.00	3.00%	MMEHT will implement a 3% increase for 2020 (+\$353).
5120-00 · Commercial, Crime, D&O Ins	2,050.00	1,924	126	93%	2,070	20.00	0.98%	Estimates from insurance broker representative
5130-00 · Workers Comp	564.00	701	-137	84%	550	-14.00	-2.48%	Ashley/KristieRowellIns-EasternAll-Paid thru 7-20
5140-00 · Unemployment Comp Ins	450.00	290	160	108%	450	0.00	0.00%	Same number of employees thus same calculation
Total 5100-00 · Insurance	14,816.00	12,689	2,127	85%	15,175	359.00	2.42%	
6010-00 · Prof. Services								
6012-00 · Prof Services-Legal Services	500.00	500	0		500	0.00	0.00%	Same as 2019

Last Update 11-19-19

	2019 Budget	As of 10-31-19	Balance Remaining	% of 2019 Budget	2020 Budget Draft #8	Change	Percent of Change	2020 Norm and Lauren's Notes
6013-00 · Financial Audit	3,000.00	2,500	500		3,000	0.00	0.00%	Same as 2019
Total 6010-00 · Prof. Services	3,500.00	3,000	500		3,500	0.00	0.00%	Same as 2019
6030-00 · Lobbying								
6031-00 · Lobbying Reg	200.00	200	0	100%	200	0.00	0.00%	Same as 2019
6032-00 · Lobbying - Contractual								
Total 6030-00 · Lobbying	200.00	200	0	100%	200	0.00	0.00%	Same as 2019
6040-00 · NACO Expenses								
6041-00 · Conferences	8,620.00	3,447	5,173	57%	8,620	0.00	0.00%	Combined NACo Expenses - 4 trips @ \$2,155
Total 6040-00 · NACO Expenses	8,620.00	3,447	5,173	57%	8,620	0.00	0.00%	
6050-00 · Education and Training	600.00	60	540	66%	600	0.00	0.00%	
6100-00 · Bank Charges	50.00	0	50		50	0.00	0.00%	
6110-00 · Convention Expense								
6113-00 · Entertainment/Speakers	2,500.00	1,870	630	100%	2,500	0.00	0.00%	2019 Under budget due to Waldo County Donations
6114-00 · MCCA Staff Registration	1,100.00	758	342	43%	1,000	-100.00	-9.09%	Under budget as we negotiated a complimentary cabin
6118-00 · Meeting Exp.	30,000.00	28,370	1,630	116%	32,500	2500.00	8.33%	We paid \$5,000 deposit in 2019
6121-00 · Supplies	500.00	202	298	77%	300	-200.00	-40.00%	
6124-00 · Comm Retirement Plaques	400.00	211	189	87%	400	0.00	0.00%	
Total 6110-00 · Convention Expense	34,500.00	31,411	3,089	111%	36,700	2200.00	6.38%	
6140-00 · Copies-Printing								
6142-00 · Directory	150.00	100	50	100%	150	0.00	0.00%	
Total 6140-00 · Copies-Printing	100.00	100	0	100%	100	0.00	0.00%	
6145-00 · Dues Expense	1,400.00	1,100	300	123%	1,400	0.00	0.00%	
6150-00 · Equipment - Office								
6151-00 · Computer Hard/Software	250.00	259	-9	100%	300	50.00	20.00%	2021 we should budget for a computer.
6152-00 · IT Services	1,700.00	1,350	350	82%	1,700	0.00	0.00%	
6153-00 · Photocopier Lease	3,696.00	2,671	1,025	85%	4,092	396.00	10.71%	Includes estimated overage coverage
6154-00 · Printer & Supplies	1,000.00	623	377	51%	1,000	0.00	0.00%	
6156-00 · Other	400.00		400		400	0.00	0.00%	
Total 6150-00 · Equipment - Office	7,046.00	4,903	2,143	75%	7,492	446.00	6.33%	
6160-00 · Fees	100.00	60	40	65%	100	0.00	0.00%	
6170-00 · Meeting Expense								
6171-00 · Annual Meeting	2,000.00	1,015	985	75%	2,000	0.00	0.00%	Same as 2019
6172-00 · County Officials' Workshop	0.00	0	0		3,000	3000.00	100.00%	Includes venue, food, and stipend for presenters
6173-00 · Monthly	3,000.00	2,801	199	90%	3,600	600.00	20.00%	\$450 Break \$310+2% \$6 = \$315/\$3,150 Tot \$3,600
6175-00 · Meetings - Other	1,500.00	1,800	-300	96%	2,000	500.00	33.33%	One extra unexpected meeting & County Gov Day
Total 6170-00 · Meeting Expense	6,500.00	5,616	884	82%	10,600	4100.00	63.08%	
6180-00 · Mileage & Travel Expense	600.00	179	421	51%	600	0.00	0.00%	Same as 2019

Last Update 11-19-19

	2019 Budget	As of 10-31-19	Balance Remaining	% of 2019 Budget	2020 Budget Draft #8	Change	Percent of Change	2020 Norm and Lauren's Notes
6195-00 · Office Space Rental	19,000.00	14,972	4,028	79%	19,000	0.00	0.00%	No Lease paying \$1,500/mo or \$18,000 now
6215-00 · Postage-Shipping	250.00	83	167	54%	250	0.00	0.00%	Same as 2019
6230-00 · Advertising	250.00	100	150		250	0.00	0.00%	Same as 2019
6235-00 · Supplies	2,000.00	730	1,270	72%	2,000	0.00	0.00%	Same as 2019
6240-00 · Telephone, Fax & Internet								
6241-00 · Cell Phone	1,830.00	1,350	480	41%	1,830	0.00	0.00%	Leave same \$75 monthly per employee
6243-00 · Phone, Fax & Internet	2,200.00	1,754	446	77%	2,200	0.00	0.00%	Same as 2019
Total 6240-00 · Telephone/Fax/Internet	4,030.00	3,104	926	60%	4,030	0.00	0.00%	Same as 2019
6250-00 · Website	200.00	159	41	40%	200	0.00	0.00%	Same as 2019
6260-00 · Contingency	500.00		500		500	0.00	0.00%	Same as 2019
Total Expense	257,062.01	206,680	50,382	83%	267,647	10584.96	4.12%	
Net surplus					2,080.53			

## MCCA Dues Formula #8

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

Note: This formula was  
approved by the MCCA  
Board of Directors on  
August 14, 2019

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