

M.C.C.A.

Peter Baldacci, President
Penobscot County Commissioner

Thomas Coward, Vice President
Cumberland County Commissioner

Michael Cote, Secretary-Treasurer
York County Commissioner



Maine County Commissioners Association

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

Charles Pray
Executive Director

Lauren Haven
Office Manager

MCCA Annual General Membership Meeting Agenda

10:00 a.m., January 10, 2018

Senator Inn, Augusta

- I. Call to Order, Introductions, Attendance & Pledge of Allegiance
- II. Approval of or Changes to the Agenda
- III. Approval of December 13, 2017 Board of Directors' Meeting Minutes
- IV. President's Report
- V. Approval of 2018 MCCA Directors
- VI. Nomination & Election of MCCA Officers
- VII. Appointment of MCCA Legislative Policy Committee Members
- VIII. Consideration of a Legislative Breakfast
- IX. Nomination of Two NACo Representatives
- X. Approval of MCCA 2017 Budget Line Item Transfers
- XI. Approval of MCCA 2018 Budget
- XII. Reports
 - A. Executive Director's Report
 - B. Financial Reports
 - C. Legislative Report
 - D. Professionalism in Management Committee Report
 - E. Association Reports
 - F. Corrections Report
 - G. Annual Convention Report
 - H. NACo Report
- XIII. Other Business
- XIV. Adjourn

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MAINE COUNTY COMMISSIONERS ASSOCIATION MCCA Board of Directors' Meeting Minutes MCCA Offices, December 13, 2017 at 10:00 am

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

Vice President Tom Coward called the meeting to order at 10:12 a.m. The attendees recited the Pledge of Allegiance and all present introduced themselves. Please note, some less important agenda items were taken out of order while waiting for President Baldacci to join the meeting.

DIRECTORS PRESENT: *Aroostook* – Comm. Norman Fournier; *Cumberland* – Comm. Thomas Coward; *Kennebec* – Admin. Bob Devlin proxy for Comm. George Jabar; *Knox* – Comm. Carol Maines; *Lincoln* – Comm. William Blodgett; *Oxford* – Admin. Scott Cole proxy for Comm. Steven Merrill; *Penobscot* – Comm. Peter Baldacci; *Piscataquis* – Comm. Jim Annis; *Sagadahoc* – Admin. Pamela Hile proxy for Comm. Charles Crosby III; *Somerset* – Admin. Dawn DiBlasi proxy for Comm. Newell Graf; *Waldo* – Comm. Amy Fowler; and *York* – Comm. Michael Cote.

OTHERS PRESENT: *Cumberland* – Comm. Steve Gorden; *Lincoln* – Admin. Carrie Kipfer; *MACCAM* – Bill Collins; *EMAD* – Sean Goodwin; *MACT* – David Parkman.

DIRECTORS ABSENT: *Androscoggin* – Comm. Sally Christner; *Franklin* – Comm. Charles Webster; *Hancock* – Comm. Percy Brown; *Kennebec* – Comm. George Jabar, II; *Oxford* – Comm. Steven Merrill; *Somerset* – Comm. Newell Graf; and *Washington* – Comm. Chris Gardner.

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

II. Approval of/Additions to the Agenda

Comm. Cote moved and Comm. Fowler seconded approving the agenda with no additions. The motion was approved unanimously.

III. Approval of November 8, 2017 Board of Directors' Meeting Minutes

Comm. Fournier moved and Comm. Fowler seconded approving the minutes from the Board of Directors' meeting on November 8, 2017 with no changes requested. The motion was passed.

IV. New Business

A. Presentation of Proposed 2018 Budget (Budget & Finance Committee)

Comm. Norm Fournier presented the 2018 budget proposal to the Board of Directors recommended by the Budget and Finance Committee. Comm. Fournier explained every major budget line item in detail with the reasoning behind each calculation. The Committee's recommendation included an overall 4% decrease from the 2017 budget.

Board members discussed several items in the 2018 budget to consider.

NACo: In 2018, Maine will no longer have two members on the NACo Board of Directors as it will not be a 100% participating state. However, MCCA will continue to have two NACo representatives and the Board has the option to send a second representative to reap the benefits of meetings, contacts and educational sessions offered at NACo conferences. President Baldacci suggested increasing the budget by \$2,000 to allow MCCA's second representative, Comm. Fowler, to attend one conference. The amount could be offset by increasing estimated income from the 2018 convention. Comm. Coward moved and Admin. Dawn DiBlasi seconded approving the \$2,000 budget increase. The motion was passed with one member opposed.

Monthly Meetings: The group discussed adding the cost of lunch at monthly Board meetings back into the budget. The meal provides a more informal conversational setting for the group to talk about current issues and any other topics of interest. Comm. Blodgett moved and Admin. Scott Cole seconded approving the \$2,250 budget increase. The motion was passed with five members opposed.

Comm. Fournier offered to adjust budget line items as necessary to keep the same bottom line amount. Comm. Cote moved and Comm. Fowler seconded approving the budget proposal with the modifications made during the meeting to be presented to the general membership at the annual meeting in January. The motion was passed unanimously.

Administrator Pamela Hile reminded Board Members the general fund balance is dwindling and would need to be addressed in the future for the organization to continue to be solvent. Comm. Coward referred to a brainstorm list of revenue building ideas from MCCA staff which could be implemented. The group supported adding advertisements to the Directory of Maine Counties and monetizing the MCCA website. Other potential income sources could be revisited in future meetings. All agreed this would be helpful, but would not solve the funding issue.

B. Choose Venue for January 10th Annual General Membership Meeting

After some discussion, Comm. Fournier moved and Comm. Fowler seconded holding the annual meeting at the Senator Inn providing we're in an upstairs room as suggested by the estimate referring to the State Room. The motion was passed unanimously.

C. **Consideration of Training (Professionalism in Management Committee)**

Comm. Mike Cote proposed the MCCA staff schedule two educational sessions for the afternoon of the annual meeting. As discussed previously, commissioners would be able to take advantage of the offered training sessions without having to set aside extra time or expense for a separate occasion. Attorney Peter Marchesi has graciously offered to teach a session on some aspects of employment law. Additionally, due to the many recent news stories involving sexual harassment, the Committee would like to schedule a timely HR training using MMA recommended KMA HR Consultants. The estimated price would be approximately \$750.

Comm. Cote proposed the Board consider developing a certification program for county employees incorporating sessions like the two proposed for the annual meeting. Each session would allow participants to collect credits for their certification. The Professionalism in Management Committee would research appropriate course curriculum and design testing for successful completion of the program. Naturally, there would be no requirement to become certified. The program would be completely optional and available to county employees and prospective elected officials. However, earning the certificate would lend credibility to those sincere about acquiring comprehensive knowledge to achieve the highest possible performance level for county employees. The group agreed the Committee should look into the possibility further and report back to the Board of Directors.

Office Manager Lauren Haven requested the Board of Directors give Executive Director Charles Pray authority to sign any, and all contracts necessary for the annual meeting and the afternoon training. *Comm. Cote moved and Comm. Fowler seconded empowering Mr. Pray to sign contracts for this event. The motion was passed with no opposing votes.*

V. **Reports**

A. **Executive Director Report**

Executive Director Charles Pray presented an assessment of the 12.11 meeting with the Commissioner of Corrections and his senior staff. Pray noted Sheriff Joyce, Cumberland, the new acting president of the Maine Sheriffs Association (MSA), presented a position of their organization asking for \$14.6 for State funding as well as the lifting of the property cap restriction. Commissioner Fowler noted Sheriff Joyce stated the State needed to provide the funds and let the jails spend it without restrictions. Joyce also stated all State funding needed to be done by formula, no extra funding for jails with overcrowding.

Pray presented second, sharing the results of the previous month's exercise with the Sheriffs in assessing the priorities facing Counties in the operation of Jails, as again shared with the Commissioners present. Pray note the Counties are provided assistance to the Department of Corrections in providing less expensive incarceration of a number of inmates in the County system who should be in the State operational system as well as addressing a number of non-criminal issues such as mental health and drug addictions, all falling to the Jails. Pray noted the County Administrator and Managers had crunched the numbers for the Jails for fy18-19 and the State had been presented those numbers and Bob Devlin, Kennebec, would follow in explaining those numbers, as Devlin did.

On the topic of WIOA funding, it was suspected only one of the three workforce boards still had money remaining and Governor LePage refused to sign off on additional funding. Pray will

follow up on the status of the situation and report back. The Court Case was heard 12.18.17 with Judge Woodcock taking the last hearing and we await a decision hopefully before year's end. In a discussion on marijuana businesses established in unorganized territories, *Comm. Fowler moved, and Comm. Cote seconded the motion to support legislation and/or propose new legislation giving counties the option to regulate marijuana related businesses in UT's. The motion was approved unanimously.*

Pray announce he would be meeting with MMA's Executive Director and Government Affairs Director on December 19 to discuss how and where the two groups could work together on assuring State funding for jails and other items.

Senator King' Office forwarded a White House Drug Policy Office Releases Funding Opportunity Announcement for Community-Based Coalition Enhancement Grants to Prevent Youth Abuse of Opioids and Methamphetamines for Fiscal Year (FY)18. Details can be found at <https://www.whitehouse.gov/ondcp/grants-programs>. And, Senator King's Outreach Director Teague Morris would be the contact for those who are interested.

Lauren had submitted the MCCA's recommendations for Governor LePage's Efficient Delivery of Local & Regional Services, Review Panel: York County Commissioner Michael Cote, Cumberland County Commissioner Steve Gorden, Sagadahoc County Administrator Pamela Hile and, Somerset County Commissioner Newell Graf.

B. Financial Report

Office Manager Lauren Haven presented the November financial reports and invited questions. She mentioned three major transactions to note: the Risk Management Pool assessment of \$26,250 had been deposited, MainePERS funds in the amount of \$7,000 were transferred from the Money Market account to the MCCA checking account, and \$32,621 was recorded in the Transfer in from Fund Balance as directed in the 2017 budget. *Comm. Coward moved and Comm. Fowler seconded approving the financial reports. The motion was approved.*

C. Legislative Report

There was no further discussion on legislative matters.

D. Association Reports

EMAD: Sean Goodwin reported Homeland Security checks are waiting for signatures to distribute allocated money. Damage and Injury Assessment Form (MEMA Form 7) are helping to facilitate the reimbursement of 75% of expenses incurred from disaster damage repair. The EMA deadline was on November 9th.

MACCAM: Admin. Bill Collins reported the Association plans to meet on January 8th in Somerset County. The group is continuing to work on a wage and benefit survey.

MACT: Treasurer David Parkman reported the Association met a couple of weeks ago. The Franklin County Treasurer asked if Franklin County employees would be allowed to attend the Convention of Maine Counties if Franklin is not a member of MCCA. Office Manager Lauren Haven remarked MACT is an affiliated association whose members are welcome to attend the convention regardless of the county. Some Board members suggested requiring a higher fee for non-member county attendees. The topic would be revisited.

Mr. Parkman reported Androscoggin County Treasurer Robert Poulin has announced his upcoming retirement.

E. Corrections Report

There was no further discussion on this topic.

F. Annual Convention Report

Office Manager Lauren Haven reported the Convention Planning Committee met on November 16th in Portland. The Committee requested approval from the Board of Directors to implement a discount of \$10 for any county sending 20 or more attendees to the convention. The group concurred the discount might encourage a higher number of attendees. Minutes of the meeting were included in the agenda packet with more detail on discussions during the meeting. The Committee is scheduled to meet next on December 14th at the Cumberland County Regional Communication Center in Windham.

G. NACo Report

There was no further discussion on this topic. Please see agenda item IV. A. concerning funding for NACo conferences in 2018.

VI. Other Business

No other business was brought before the Board.

VII. Adjournment

Comm. Fowler made a motion to adjourn at approximately 12:05 a.m.; Comm. Cote seconded the motion, which was unanimously approved. The group adjourned to lunch.

Respectfully submitted,

MCCA Office Manager, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Michael Cote

Maine County Commissioners Association

2018 Board of Directors

Androscoggin	Commissioner Zachary Maher; proxy Comm. Noel Madore or Larry Post
Aroostook	Commissioner Norman Fournier; proxy Comm. Paul Underwood
Cumberland	Commissioner Thomas Coward; proxy Comm. Steve Gorden (Unconfirmed)
Hancock	Commissioner Percy Brown; proxy Scott Adkins
Kennebec	Commissioner George Jabar; proxy Comm. Nancy Rines, Comm. Patsy Crockett, or Bob Devlin
Knox	Commissioner Carol Maines; proxy Andrew Hart
Lincoln	Commissioner William Blodgett; proxy Carrie Kipfer
Oxford	Commissioner Steven Merrill; proxy Scott Cole
Penobscot	Commissioner Peter Baldacci; proxy Bill Collins
Piscataquis	Commissioner James Annis; proxy Tom Lizotte
Sagadahoc	Commissioner Charles Crosby; proxy Pam Hile
Somerset	Commissioner Newell Graf; proxy Dawn DiBlasi
Waldo	Commissioner Amy Fowler; proxy Comm. Betty Johnson
Washington	Commissioner Christopher Gardner; proxy Betsy Fitzgerald
York	Commissioner Michael Cote; proxy Gregory Zinser

Maine County Commissioners Association

Profit & Loss Budget vs. Actual

Year-end Line Item Transfers

01/04/2018	2017 Budget	Jan-Dec 2017	% of Budget	\$ Over Budget	Transfer From Account	Transfer To Account	Line Transfer Amount	Revised Budget Amt 2017
5000-00 · Payroll Expenses								
5020-00 · Payroll Fees	2,000	1,973	99%	-27				
5030-00 · FICA	8,300	7,654	92%	-646				
5040-00 · MainePERS Contributions	7,900	7,232	92%	-668				
5050-00 · Salary-Office Manager	47,476	47,476	100%					
5060-00 · Salary-Executive Director	53,240	58,417	110%	5,177	5110-00		5,177	58,417
5100-00 · Insurance								
5110-00 · Health Insurance	22,900	13,033	57%	-9,867		5060-00	5,177	17,723
5120-00 · Commercial, Crime, D&O Ins	2,150	1,985	92%	-165				
5130-00 · Workers Comp	600	556	93%	-44				
5140-00 · Unemployment Comp Ins	450	369	82%	-81				
6010-00 · Prof. Services								
6012-00 · Prof Services - Legal Services	500			-500				
6030-00 · Lobbying								
6031-00 · Lobbying Reg	200	200	100%					
6032-00 · Lobbying - Contractual	20,200	20,200	100%					
Total 6030-00 · Lobbying	20,400	20,400	100%					
6040-00 · NACO Expenses								
6041-00 · Conferences	11,030	6,562	59%	-4,468				
6050-00 · Education and Training								
6100-00 · Bank Charges	500	496	99%	-4				
6110-00 · Convention Expense	50			-50				
6113-00 · Entertainment/Speakers	2,500	2,450	98%	-50				
6114-00 · MCCA Staff Registration Expense	1,000	996	100%	-4				
6116-00 · Meeting Exp.	30,000	22,678	76%	-7,322				
6121-00 · Supplies	500	476	95%	-24				
6124-00 · Commissioner Retirement Plaques	500	191	38%	-309				

01/04/2018

	2017 Budget	Jan-Dec 2017	% of Budget	\$ Over Budget	Transfer From Account	Transfer To Account	Line Transfer Amount	Revised Budget Amt 2017
6140-00 · Copies-Printing								
6142-00 · Directory	100	95	95%	-5				
6143-00 · Other Copying or Printing	100			-100				
6145-00 · Dues Expense	1,225	1,100	90%	-125				
6150-00 · Equipment - Office								
6151-00 · Computer Hardware & Software	1,000	325	33%	-675				
6152-00 · IT Services	1,700	1,500	88%	-200				
6153-00 · Photocopier Lease	3,300	3,379	102%	79	6154-00	79	3,379	
6154-00 · Printer & Supplies	1,000	462	46%	-538	6153-00	6153-00	79	921
6156-00 · Other	500	100	20%	-400				
6160-00 · Fees	100	52	52%	-48				
6170-00 · Meeting Expense								
6171-00 · Annual Meeting	1,500	1,019	68%	-481				
6172-00 · County Officials' Workshop	250			-250				
6173-00 · Monthly	3,500	2,792	80%	-708				
6174-00 · Retreat Meeting	800	733	92%	-67				
6175-00 · Meetings - Other	800	226	28%	-574				
6180-00 · Mileage & Travel Expense	4,750	3,239	68%	-1,511				
6195-00 · Office Space Rental	18,000	17,966	100%	-34				
6215-00 · Postage-Shipping	250	123	49%	-127				
6230-00 · Advertising	500	203	41%	-297				
6235-00 · Supplies	2,000	1,006	50%	-994				
6240-00 · Telephone, Fax & Internet								
6241-00 · Cell Phone	1,600	1,370	86%	-230				
6243-00 · Phone, Fax & Internet	2,250	2,011	89%	-239	6250-00	6250-00	76	2,174
6250-00 · Website	100	176	176%	76	6243-00	6243-00	76	176
6260-00 · Contingency	1,000	262	26%	-738				
Total Expense	258,321	231,083	89%	-27,238			5,332	236,415

Maine County Commissioners Association 2018 Budget Message

On behalf of the *MCCA Budget and Finance Committee*, it is my privilege to present for consideration the 2018 budget proposal for the Maine County Commissioners Association.

After much deliberation, the bottom line shows a \$7,875 (3%) decrease from the 2017 budget. Revenue and expenditure totals are projected at \$250,446 in the 2018 budget draft finalized by the Board of Directors for approval at the annual general membership meeting. The Budget Narrative explains each line item in detail, and following are a few of the notable changes:

Income

The Committee chose to be more reserved in estimating the amount of expected revenue from the Convention of Maine Counties based on the numbers from recent years. This line item was reduced from \$47,000 to \$42,900. County membership dues show an increase of 2% or \$179 per county which will help compensate for the lost revenue from Franklin County. And a supplementary revenue source is being added in 2018. Nationwide Retirement Solutions in collaboration with NACo Public Employee Benefits LLC is expected to bring in at least \$4,000 from the endorsement of their programs.

Expenses

Many line items have changed incrementally. One of the more significant differences is the Executive Director's contracted salary amount of \$79,040 from \$73,440 in the previous budget. However, this higher amount is greatly offset by an even more substantial cost savings in the MCCA health insurance plan in which he does not participate. Another significant decrease is shown in NACo conference expenses reduced from \$11,030 in 2017 to \$6,470 in 2018, by allowing for one commissioner to attend two conferences, a second commissioner to attend one conference, and the MCCA Executive Director to attend one conference. Executive Director Charles Pray will also save money in the budget by providing his own accommodations during the legislative conference in Washington D.C. Furthermore, the Committee is recommending a reduction of \$1,050 in meeting expenses by proposing a cost-per-person charge for summer retreats, training days, or other special meetings.

Respectfully submitted,



Lauren Haven

MCCA Office Manager

Maine County Commissioners Association 2018 Budget Proposal Draft

Last Update 12-19-2017	2017 Budget	As of 10-19-17	Balance Remaining	% of Budget	2018 Proposed Budget	Change	Percent of Change
Income							
4100-00 · Convention Income							
4110-00 · Plaques					400		
4120-00 · Registration	22,000	18,003	-3,997	82%	22,000	0	0%
4130-00 · Sponsorship	8,000	7,529	-471	94%	9,000	1,000	13%
4140-00 · Vendor	17,000	9,990	-7,010	59%	11,500	-5,500	-32%
Total 4100-00 · Convention Income	47,000	35,522	-11,476	76%	42,900	-4,500	-9%
4300-00 · Dues	143,200	143,200		100%	136,935	-6,265	-4%
4400-00 · Other Income	750	2,663	1,913	355%	4,500	3,750	500%
4500-00 · NACo Roster	500	500	-500	100%	500	0	0%
4600-00 · MCCA Risk Pool Assessment	26,250		-26,250		26,250	0	0%
4800-00 · MainePERS Surplus Funds	7,900		-7,900		9,431	1,531	19%
4810-00 · Interest Earned	100	83	-17	83%	100	0	0%
4920-00 · Transfer in from Fund Balance	32,621		-32,621		29,830	-2,791	-9%
Total Income	258,321	181,970	-76,351	70%	250,446	-7,875	-3%
Gross Profit	258,321	181,970	-76,351	70%	250,446	258,321	-3%
Expense							
5000-00 · Payroll Expenses							
5020-00 · Payroll Fees	2,000	1,385	-615	69%	2,000	0	0%
5030-00 · FICA	8,300	5,277	-3,023	64%	9,620	1,320	16%
5040-00 · MainePERS Contributions	7,900	5,095	-2,805	64%	9,431	1,531	19%
5050-00 · Salary-Office Manager	47,476	35,607	-11,869	75%	47,951	475	1%
5060-00 · Salary-Executive Director	73,440	38,657	-14,583	73%	79,040	5,600	8%
Total 5000-00 · Payroll Expenses	139,116	86,021	-32,895	72%	148,042	8,926	6%
5100-00 · Insurance							
5110-00 · Health Insurance	22,900	10,251	-12,649	45%	11,300	-11,600	-51%
5120-00 · Commercial, Crime, D&O Ins	2,150	1,870	-280	87%	2,054	-96	-4%
5130-00 · Workers Comp	600	424	-176	71%	550	-50	-8%
5140-00 · Unemployment Comp Ins	450	369	-81	82%	450	0	0%
Total 5100-00 · Insurance	26,100	12,914	-13,186	49%	14,354	-11,746	-45%
6010-00 · Prof. Services							
6012-00 · Prof Services-Legal Services	500		-500		500	0	0%
6013-00 · Financial Audit		2,250	2,250	100%	3,000	3,000	
Total 6010-00 · Prof. Services	500	2,250	-1,750	450%	3,500	3,000	600%
6030-00 · Lobbying							
6031-00 · Lobbying Reg	200	200		100%	200	0	0%
6032-00 · Lobbying - Contractual	20,200	20,200		100%		-20,200	-100%
Total 6030-00 · Lobbying	20,400	20,400		100%	200	-20,200	-99%
6040-00 · NACO Expenses							
6041-00 · Conferences	11,030	6,562	-4,468	59%	6,470	-4,560	-41%
Total 6040-00 · NACO Expenses	11,030	6,562	-4,468	59%	6,470	-4,560	-41%

Last Update 12-19-2017

	2017 Budget	As of 10-19-17	Balance Remaining	% of Budget	2018 Proposed Budget	Change	Percent of Change
6050-00 · Education and Training	500	496	-4	99%	600	100	20%
6100-00 · Bank Charges	50		-50		50	0	0%
6110-00 · Convention Expense							
6113-00 · Entertainment/Speakers	2,500	2,450	-50	98%	2,500	0	0%
6114-00 · MCCA Staff Registration	1,000	996	-4	100%	1,340	340	34%
6118-00 · Meeting Exp.	30,000	22,678	-7,322	76%	29,760	-240	-1%
6121-00 · Supplies	500	476	-24	95%	500	0	0%
6124-00 · Comm Retirement Plaques	500	191	-309	38%	400	-100	-20%
Total 6110-00 · Convention Expense	34,500	26,791	-7,709	78%	34,500	34,500	0%
6140-00 · Copies-Printing							
6142-00 · Directory	100	95	-5	95%	100	0	0%
6143-00 · Other Copying or Printing	100		-100		0	-100	-100%
Total 6140-00 · Copies-Printing	200	95	-105	48%	100	-100	-50%
6145-00 · Dues Expense	1,225	1,100	-125	90%	1,100	-125	-10%
6150-00 · Equipment - Office							
6151-00 · Computer Hardware/Software	1,000	325	-675	33%	250	-750	-75%
6152-00 · IT Services	1,700	1,250	-450	74%	1,700	0	0%
6153-00 · Photocopier Lease	3,300	2,534	-766	77%	3,400	100	3%
6154-00 · Printer & Supplies	1,000	462	-538	46%	1,000	0	0%
6156-00 · Other	500		-500		400	-100	-20%
Total 6150-00 · Equipment - Office	7,500	4,571	-2,929	61%	6,750	-750	-10%
6160-00 · Fees	100	52	-48	52%	100	0	0%
6170-00 · Meeting Expense							
6171-00 · Annual Meeting	1,500	1,019	-481	68%	2,000	500	33%
6172-00 · County Officials' Workshop	250		-250		250	0	0%
6173-00 · Monthly	3,500	2,180	-1,320	62%	2,800	-700	-20%
6174-00 · Retreat Meeting	800	733	-67	92%	0	-800	-100%
6175-00 · Meetings - Other	800	126	-674	16%	750	-50	-6%
Total 6170-00 · Meeting Expense	6,850	4,058	-2,792	59%	5,800	-1,050	-15%
6180-00 · Mileage & Travel Expense	4,750	2,812	-1,938	59%	2,750	-2,000	-42%
6195-00 · Office Space Rental	18,000	13,475	-4,525	75%	19,000	1,000	6%
6215-00 · Postage-Shipping	250	74	-176	30%	250	0	0%
6230-00 · Advertising	500	203	-297	41%	250	-250	-50%
6235-00 · Supplies	2,000	807	-1,193	40%	2,000	0	0%
6240-00 · Telephone, Fax & Internet							
6241-00 · Cell Phone	1,600	822	-778	51%	1,830	230	14%
6243-00 · Phone, Fax & Internet	2,250	1,675	-575	74%	2,200	-50	-2%
Total 6240-00 · Telephone/Fax/Internet	3,850	2,497	-1,353	65%	4,030	180	5%
6250-00 · Website	100	176	76	176%	100	0	0%
6260-00 · Contingency	1,000	262	-738	26%	500	-500	-50%
Total Expense	258,321	185,616	-72,705	72%	250,446	7,875	-3%

Maine County Commissioners Association

2018 PROJECTED REVENUE

4100-00 CONVENTION INCOME - \$42,900

The average net income from the convention over the past four years has been \$14,562; and the lower 2018 estimated net income is a result of projected higher venue costs and lower estimated revenue from vendors.

4110-00 Plaques - \$400

This account will collect income from counties to pay for plaques for commissioners and other retiring county officials. The corresponding expense line is 6124-00.

4120-00 Registrations - \$22,000

This account collects all registration payments for convention registration, meals, and participation in activities. Reduced from 2017 budget because less revenue than anticipated was received for 2017 convention. We need more Commissioners to attend their annual conference.

4130-00 Sponsorships - \$9,000

This account shows revenue from contributions paid by organizations or individuals who donate to or sponsor an event. The budget projection for 2017 was not quite reached, but more sponsors should be acquired to help MCCA pay conference expenses.

4140-00 Vendors/Exhibitors - \$11,500

This income is received from vendors, exhibitors, and advertisers at the convention who are there to market their goods and services. The decreased amount reflects less revenue received than anticipated in this category in 2017.

4300-00 COUNTY MEMBERSHIP DUES - \$136,935

This is the income received from member counties' annual dues. There was a 2.1% increase in 2017 changing each county's annual dues from \$8,765 to \$8,950. This line item shows a 2% increase for 2018, which is an additional \$179 for a total of \$9,129 per county. This amount is still decreased from 2017 as it does not include Franklin County.

4400-00 OTHER INCOME - \$4,500

Any other miscellaneous income that MCCA receives during the year that does not fit within listed budgetary categories is shown in this line. This includes payments from NACo for MCCA's marketing of programs sponsored by NACo, such as the discount health prescription drug and dental programs, and the U.S. Communities joint purchasing program. The increased amount reflects \$4,000 expected from the endorsement of NACo Retirement Solutions.

4500-00 NACO ROSTER - \$500

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 - \$26,250

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. The 2017 budgeted amount increased from \$25,000 to \$26,250 due to increased costs projected for MCCA. Last year upon request of the Budget & Financial Committee, the Executive Director, Rosemary Kulow collected data from other states about how their risk management pools contribute to their associations. The Budget and Finance Committee reviewed and considered that information, as well as cost allocation data in determining its budget recommendation of a 5% increase in the Risk Pool assessment. The 2018 amount will remain the same as 2017.

4800-00 From MainePERS Fund - \$9,431

Funds from the MainePERS surplus fund which are kept in a separate money market account, are used for the employer's contribution toward employee retirement in MainePERS. The increased budget for 2018 is caused by a mandated percentage employer contribution of 7% and higher salaries. These funds will be transferred in from the money market account to pay MainePERS. The money market account had balance of \$31,815 on November 15, 2017 which will last approximately three more years at the current rate.

4810-00 INTEREST INCOME - \$100

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

4920-00 TRANSFER FROM FUND BALANCE - \$29,830

Surplus funds to be used from the undesignated fund balance to offset budget expenditures are shown in this account. *The Financial Management & Investment Policy* states, "The MCCA hereby establishes a policy that requires the MCCA to maintain a minimum undesignated fund balance equal to approximately **two months expenditures.**"

MCCA's average monthly expenditure is about \$20,000, indicating \$40,000 would be considered the lowest level of acceptable undesignated fund balance for MCCA. Subtracting the amount of surplus recommended for use in the 2018 budget (\$29,830) from the projected fund balance of \$102,663 (checking \$70,647, money market \$31,815, and petty cash \$200) would leave the fund balance at \$72,833 exceeding the policy requirement.

TOTAL REVENUE PROJECTED FOR 2017 - \$250,446

Maine County Commissioners Association

PROJECTED 2018 EXPENSES

5000-00 PAYROLL EXPENSES - \$148,042

5020-00 Payroll Fees - \$2,000

MCCA pays this to Bangor Payroll for preparing MCCA's payroll and reports for employees, the IRS, Maine Dept. of Revenue, MMEHT, and MainePERS.

5030-00 Social Security & Medicare (FICA) - \$9,620

This account funds payments for Social Security and Medicare. The contribution for FICA is 7.65% of employee taxable wages. Social Security is calculated by multiplying an employee's taxable wages by 6.2%. Medicare is calculated by multiplying taxable wages by 1.45%. Taxable wages are calculated by gross salary minus health insurance deductions. The contribution is the same for both the employer and the employee. The line increases by \$1,320 for 2018.

5040-00 MainePERS - \$9,431

Funds to pay the employer share of retirement contributions are kept in an interest-earning money market account, which had a 11/21/17 balance of \$31,815. At the current level of employee salaries, the fund would last about three years. This year MCCA's contribution for this non-COLA-adjusted retirement program increases from 7% (January through June 2018 = \$4,401) to 8% (July through December 2018 = \$5,029.50) for a total of \$9,431 rounded to the nearest dollar.

5050-00 Office Manager's Salary - \$47,951

The budget reflects a 1% increase effective 10/28/17 as determined by Executive Director Charles Pray and the Budget and Finance Committee based on a favorable annual performance evaluation, and in recognition of additional responsibilities absorbed by the Office Manager this year.

5060-00 Executive Director's Salary - \$79,040

The budget shows an increase to match the amount in the contractual agreement between MCCA and Executive Director, Charles Pray.

5100-00 INSURANCE - \$14,354

5110-00 Health Insurance - \$11,300

Amounts MCCA pays for employee health insurance are posted to this line. MCCA utilizes the health insurance services offered by the Maine Municipal Employees Health Trust (MMEHT). Employees may choose one of three plans offered, and MCCA pays 90% of the single employee premium for the employee's chosen plan. Executive Director Charles Pray has opted out of MCCA offered health insurance.

This budget proposal notes that premiums for the POS C plan used by Office Manager Lauren Haven will increase by 2%.

5120-00 Commercial, Crime Protection, & Officers' & Directors' Insurance - \$2,054

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.

- **Commercial - \$690** – Liberty Mutual via Macomber, Farr & Whitten; effective 8/23/17 – 8/23/18
- **Crime Protection - \$492** – Ohio Casualty Group via Macomber, Farr & Whitten, effective 6/19/17 – 6/19/18
- **Directors & Officers - \$812** – Twin City Fire Insurance Co., via Macomber, Farr & Whitten; effective 4/22/17 – 4/22/18

5130-00 Workers Compensation Insurance - \$550

Amounts paid for workers compensation insurance for employees are posted to this line. The policy is effective 7/2/17-7/2/18. The annual premium quoted to us was \$530 leaving a little room.

5140-00 Unemployment Compensation Insurance - \$450

MCCA participates with the MMA Unemployment Compensation Insurance program to control potential unemployment compensation insurance costs as a member of a large pool. The three-year average rate for MCCA is 1.69% with taxable wages of \$24,000 based on Maine law stipulating insurance for the first \$12,000 per employee making the estimate \$405 and leaving a small margin.

6010-00 PROFESSIONAL SERVICES - \$3,500

6012-00 Legal Services - \$500

This line contains an appropriation at no change from last year's allocation for legal services.

6013-00 Financial Audit - \$3,000

An audit of MCCA's finances is required at least every two years. On February 22, 2017 the MCCA Board of Directors voted to accept a proposal submitted by Ron L. Beaulieu which included an option of an additional two-year period ending December 31, 2017 for \$3,000. The same company performed the last audit for 2014 and 2015.

6030-00 LOBBYING - \$200

6030-00 Contractual Lobbying - \$0

There is no need to contract for lobbying, as the MCCA Executive Director and other members of the MCCA perform the required lobbying functions for the MCCA.

6031-00 Lobbying Registration - \$200

Those who engage in lobbying activities at the Maine Legislature are required to pay a registration fee to the Maine Ethics Commission and file a monthly report.

The fee for a lobbyist registration is \$200, so the fee for the Executive Director is in the budget.

6041-00 NACo CONFERENCES - \$6,470

This funding pays for conference registration, hotel, and meal expenses for two conferences for one county commissioner, one conference for a second commissioner, and one conference for the Executive Director. The amount is estimated based on the average cost per person (\$1,641) plus 3% (\$50) per person. The current Executive Director, Charles Pray, will not need hotel accommodations for the NACo Legislative Conference in D.C., therefore \$600 has been subtracted from the line item total. There is a buffer to absorb any unforeseen expenses related to the conferences.

Travel reimbursements for conferences such as airfare and taxis are paid from the Mileage & Travel Expenditure account 6180-00.

6050-00 EDUCATION & TRAINING - \$600

Payments for staff to attend necessary and beneficial work-related educational sessions are posted to this account.

6100-00 BANK CHARGES - \$50

Bank charges and fees are posted to this account.

6110-00 ANNUAL CONVENTION EXPENSES - \$34,500

6113-00 Entertainment/Speakers - \$2,500

The amount is based on a lower expenditure for entertainment and speakers at the 2016 and 2017 convention. Speakers are offered a meal and mileage only.

6114-00 MCCA Staff Registration Expense - \$1,340

The MCCA Executive Director's and Office Manager's registration, meals and hotel costs are posted to this account. There is no mention in the contract of a courtesy room based on attendance numbers, therefore this line has been increased by \$340.

6118-00 Meeting Expenses - \$29,760

All expenses related to the convention venue, including meeting space, meals, A/V rentals, activities, etc. are charged to this line. Often negotiations lower this amount.

6121-00 Supplies - \$500

Supplies purchased for the convention are paid for from this account. This includes beverages and snacks, decorations, signs, paper, equipment, and other supplies.

6124-00 Commissioner Retirement Plaques - \$400

The cost of recognition plaques for retiring county commissioners and other county employees is posted here. Each county will reimburse MCCA for the cost of the plaque(s) for their retiring employee(s).

6140-00 COPYING & PRINTING - \$100

6142-00 Directory - \$100

The cost of materials used to print the annual county directory is posted to this account.

6143-00 Other Copying or Printing Charges - \$0

Any miscellaneous printing or photocopying charges for documents or books would be posted to this account. This line has been eliminated from the 2018 budget.

6145-00 DUES EXPENSE - \$1,100

Dues for memberships are posted to this account. Currently, MCCA pays dues to the following organizations: NACo/NCCAE – \$500 and MMA – \$600. MTCMA dues of \$125 have been dropped from this line.

6150-00 OFFICE EQUIPMENT - \$6,750

6151-00 Computer Hardware & Software - \$250

Purchases of computer hardware or software are paid from this line.

6152-00 IT Services - \$1,700

Capitol Computers provides routine computer system maintenance and administration, on-call service for problem solving, and off-site back up of MCCA and Risk Pool financial records.

6153-00 Photocopier Lease - \$3,400

The Xerox photocopier is leased through US Bank at a cost of \$281 per month. Included in the leasing fee is regular service, charge-per-copy, reduced cost for supplies, and same-day service for problem resolution.

6154-00 Printers & Printer Supplies - \$1,000

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

6156-00 Other Office Equipment - \$400

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 - \$100

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

6170-00 MEETING EXPENSE - \$3,550

6171-00 Annual & Other Membership Meetings - \$2,000

Costs for the venue and food for the annual meeting and other full membership meetings are posted to this account. This line item has been increased by \$500 which is allocated for an educational training session in the afternoon of the annual meeting.

6172-00 County Officials' Workshop - \$250

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

6173-00 Monthly Meetings - \$2,800

This account shows the costs for the Board of Directors' regular monthly meetings, including food and related supplies. This line item has been reduced from \$3,500 in 2017. The annual general membership meeting and the convention have other line items from which to draw.

6174-00 Retreat Meeting Expense - \$0

This line funds a Commissioners' retreat for planning or other meeting purposes. The Budget & Finance Committee proposes a cost-per-person will be charged if such an event is arranged.

6175-00 Other Meeting Expenses - \$750

Any other meeting expenses that do not appropriately fit within any of the categories above are posted here. The cost of facility rental and refreshments for special meetings are charged to this account.

6180-00 MILEAGE & CONFERENCE TRAVEL EXPENSE - \$2,750

Funds in this account reimburse staff for mileage associated with use of personal vehicles for work-related travel, as well as airfare and other transportation costs associated with conferences and continuing education for Commissioners and staff. The amount reflects an expected decrease in NACo travel.

6195-00 OFFICE RENTAL - \$19,000

This account is used to pay the Maine Farm Bureau for leasing office space at 4 Gabriel Drive, Augusta. The current lease expires on 3/31/2018. Based on the last renewal increase of \$100 per month, the new amount may be \$19,166. The first quarter of 2017 will be \$4,491.51, and may be \$1,597.16 for the remaining three quarters for a total of \$18,866 in 2018.

6215-00 POSTAGE - \$250

Amounts paid for postage and shipping are posted here; the amount is same as last year.

6230-00 ADVERTISING - \$250

Advertising costs for marketing programs, providing notice to the public, advertising requests for proposals, and employee hiring processes are shown in this account.

6235-00 SUPPLIES - \$2,000

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

6240-00 TELEPHONE, FAX & INTERNET - \$4,030

6241-00 Cell Phone - \$1,830

Reimbursements to the Executive Director and Office Manager for using their cell phones for work are posted to this account. The current reimbursement rate is \$75 per month for each employee.

6243-00 Other Telephone, Fax & Internet - \$2,200

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

6250-00 WEBSITE - \$100

Payments for web hosting service and other website expenses are paid from this account.

6260-00 CONTINGENCY ACCOUNT - \$500

With approval from the Executive Committee, this account funds emergency expenditures not otherwise identified in the budget. Money remaining at year's end reverts to fund balance. This line item is reduced from \$1,000 in 2017.

TOTAL EXPENDITURES PROJECTED FOR 2018 - \$250,446

M.C.C.A.

Peter Baldacci, President
Penobscot County

Thomas Coward, Vice President
Cumberland County

Michael Cote, Secretary-Treasurer
York County



Charles Pray
Executive Director

Lauren Haven
Office Manager

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

**The Executive Director's Report will be distributed
with the printed agenda packets for the meeting.**

MAINE COUNTY COMMISSIONERS ASSOCIATION
December 2017 Financial Report

Attached please find the financial reports for the month of December 2017. The Balance Sheet shows total assets and liabilities at \$114,969.63. This amount includes \$31,817 from the money market account for MainePERS employer contributions.

Debits to the bank account in December totaled approximately \$17,100, and receipts of \$33,318.73 were credited to the account. This amount includes \$7,000 transferred to the checking account from the Money Market account for MainePERS contributions and the Risk Pool assessment payment of \$26,250 discussed last month. The general fund checking account balance as of December 31 was \$76,343.06 as some transactions had not yet cleared.

With 100% of the year elapsed, \$17,100 was expended in December; and \$231,083, or 89% of the budget, had been expended by the end of the year. On the revenue side, approximately 97% of the \$258,321 budgeted revenue has been received. Please see budget line item transfers in agenda item X. Additional details of financial transactions appear in the *Profit & Loss Budget vs. Actual, Transaction Detail and Expenses by Vendor* reports. There are no financial concerns at this time.

Please don't hesitate to let me know if you have questions or would like to see anything presented differently in the financial reports.

Respectfully submitted,



Lauren Haven
Office Manager

Accepted by:

Date: January 10, 2018

Charles Pray, Executive Director

Peter Baldacci, President

Thomas Coward, Vice-President

Michael Cote, Secretary-Treasurer

Maine County Commissioners Association
Balance Sheet (accrual)
As of December 31, 2017

01/04/2018

	<u>December 2017</u>
ASSETS	
Current Assets	
Checking/Savings	
MCCA Checking-Savings Bank	76,343.06
Money Market Account	31,817.57
Petty Cash Account	200.00
Total Checking/Savings	<u>108,360.63</u>
Accounts Receivable	
Receivables	1,197.00
Total Accounts Receivable	<u>1,197.00</u>
Total Current Assets	<u>109,557.63</u>
Fixed Assets	
RLB0019 - Accumulated Depreciation	-2,912.00
RLB0028 - Equipment	6,660.00
RLB0030 - Depreciation	1,664.00
Total Fixed Assets	<u>5,412.00</u>
TOTAL ASSETS	<u><u>114,969.63</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-620.28
Total Accounts Payable	<u>-620.28</u>
Other Current Liabilities	
1000-00 - Employee Health Insurance Contr	1,043.11
1001-00 - MainePERS Employee Contribution	111.79
RLB0032 - Accrued Vacation	820.90
Total Other Current Liabilities	<u>1,975.80</u>
Total Current Liabilities	<u>1,355.52</u>
Total Liabilities	1,355.52
Equity	
3200-00 - Fund Balance to Current Yr Inc	-111,452.00
3900-00 - Earnings	214,549.06
Net Income	10,517.05
Total Equity	<u>113,614.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>114,969.63</u></u>

Maine County Commissioners Association
Reconciliation Summary 01/04/2018
Money Market Account, Period Ending 12

	December 2017
Beginning Balance	<u>38,815.04</u>
Cleared Transactions	
Checks and Payments - 1 item	-7,000.00
Deposits and Credits - 1 item	<u>2.53</u>
Total Cleared Transactions	<u>-6,997.47</u>
Cleared Balance	<u><u>31,817.57</u></u>
Register Balance as of 12/19/17	31,817.57
Ending Balance	31,817.57

Maine County Commissioners Association
Reconciliation Summary
MCCA Checking-Savings Bank, Period Ending

01/04/2018

	December 2017
Beginning Balance	<u>61,721.90</u>
Cleared Transactions	
Checks and Payments - 15 items	-17,100.40
Deposits and Credits - 4 items	33,318.73
Total Cleared Transactions	<u>16,218.33</u>
Cleared Balance	<u><u>77,940.23</u></u>
Uncleared Transactions	
Checks and Payments - 2 items	-1,597.17
Total Uncleared Transactions	<u>-1,597.17</u>
Register Balance as of 12/31/17	<u><u>76,343.06</u></u>
Ending Balance	76,343.06

**Maine County Commissioners Association
Reconciliation Detail**

01/04/2018

MCCA Checking-Savings Bank, Period Ending 12/31/17

	Type	Date	Name	Amount	Balance
Beginning Balance					61,721.90
Cleared Transactions					
Checks and Payments - 15 Items					
	Bill Pmt -Check	11/29	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill Pmt -Check	11/29	Camden National Bank	-100.00	-1,597.17
	Bill Pmt -Check	12/8	Bangor Payroll	-2,410.13	-4,007.30
	Bill Pmt -Check	12/11	MainePERS	-1,456.44	-5,463.74
	Bill Pmt -Check	12/11	Spectrum Business/TWC	-168.09	-5,631.83
	Bill Pmt -Check	12/11	Great Falls Insurance Company	-132.00	-5,763.83
	Bill Pmt -Check	12/11	Capitol Computers	-125.00	-5,888.83
	Bill Pmt -Check	12/11	Liberty Mutual Insurance	-57.50	-5,946.33
	Bill Pmt -Check	12/15	Bangor Payroll	-2,410.18	-8,356.51
	Bill Pmt -Check	12/19	Charles Pray	-646.70	-9,003.21
	Bill Pmt -Check	12/19	Haven, Lauren	-459.55	-9,462.76
	Bill Pmt -Check	12/19	US Bank	-281.57	-9,744.33
	Bill Pmt -Check	12/19	Country Cafe Catering	-270.00	-10,014.33
	Bill Pmt -Check	12/22	Bangor Payroll	-2,410.13	-12,424.46
	Bill Pmt -Check	12/29	Bangor Payroll	-4,675.94	-17,100.40
Total Checks and Payments				-17,100.40	-17,100.40
Deposits and Credits - 4 Items					
	Payment	11/21	MCCA Money Market Acct	7,000.00	7,000.00
	Payment	12/6	MCCA Risk Management Pool	26,250.00	33,250.00
	Deposit	12/20	National Association of Counties	65.20	33,315.20
	Deposit	12/31		3.53	33,318.73
Total Deposits and Credits				33,318.73	33,318.73
Total Cleared Transactions				16,218.33	16,218.33
Cleared Balance				16,218.33	77,940.23
Uncleared Transactions					
Checks and Payments - 2 items					
	Bill Pmt -Check	11/29	State of Maine-Hall of Flags	-100.00	-100.00
	Bill Pmt -Check	12/19	Maine Farm Bureau	-1,497.17	-1,597.17
Total Checks and Payments				-1,597.17	-1,597.17
Total Uncleared Transactions				-1,597.17	-1,597.17
Register Balance as of 12/31/17				14,621.16	76,343.06
Ending Balance				14,621.16	76,343.06

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
 January through December 2017

01/04/2018
 Accrual Basis

	2017 Budget	Dec 2017	Jan - Dec 2017	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4120-00 · Registration	22,000		18,003	-3,997	82%
4130-00 · Sponsorship	8,000		7,529	-471	94%
4140-00 · Vendor	17,000		9,990	-7,010	59%
Total 4100-00 · Convention Income	47,000		35,522	-11,478	76%
4300-00 · Dues	143,200		143,200		100%
4400-00 · Other Income	750	65	5,655	4,905	754%
4500-00 · NACo Roster	500		500		100%
4600-00 · MCCA Risk Pool Assessment	26,250		26,250		100%
4800-00 · MainePERS Surplus Funds	7,900		7,000	-900	89%
4810-00 · Interest Earned	100	6	102	2	102%
4920-00 · Transfer in from Fund Balance	32,621		32,621		100%
Total Income	258,321	71	250,850	-7,471	97%
Gross Profit	258,321		250,850	-7,471	97%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	261	1,973	-27	99%
5030-00 · FICA	8,300	734	7,654	-646	92%
5040-00 · MainePERS Contributions	7,900	1,456	7,232	-668	92%
5050-00 · Salary-Office Manager	47,476	3,652	47,476		100%
5060-00 · Salary-Executive Director	53,240	6,080	58,417	5,177	110%
Total 5000-00 · Payroll Expenses	118,916	12,183	122,752	3,836	103%
5100-00 · Insurance					
5110-00 · Health Insurance	22,900	940	13,033	-9,867	57%
5120-00 · Commercial, Crime, D&O Ins	2,150		1,985	-165	92%
5130-00 · Workers Comp	600	132	556	-44	93%
5140-00 · Unemployment Comp Ins	450		369	-81	82%
Total 5100-00 · Insurance	26,100	1,129	15,943	-10,157	61%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500			-500	
Total 6010-00 · Prof. Services	500		0	-500	0%
6030-00 · Lobbying					
6031-00 · Lobbying Reg	200		200		100%
6032-00 · Lobbying - Contractual	20,200		20,200		100%
Total 6030-00 · Lobbying	20,400		20,400		100%
6040-00 · NACO Expenses					
6041-00 · Conferences	11,030		6,562	-4,468	59%
Total 6040-00 · NACO Expenses	11,030		6,562	-4,468	59%

	2017 Budget	Dec 2017	Jan - Dec 2017	\$ Over Budget	% of Budget
6050-00 · Education and Training	500		496	-4	99%
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	2,500		2,450	-50	98%
6114-00 · MCCA Staff Registration Expense	1,000		996	-4	100%
6118-00 · Meeting Exp.	30,000		22,678	-7,322	76%
6121-00 · Supplies	500		476	-24	95%
6124-00 · Commissioner Retirement Plaques	500		191	-309	38%
Total 6110-00 · Convention Expense	34,500		26,791	-7,709	78%
6140-00 · Copies-Printing					
6142-00 · Directory	100		95	-5	95%
6143-00 · Other Copying or Printing	100			-100	
Total 6140-00 · Copies-Printing	200		95	-105	48%
6145-00 · Dues Expense	1,225		1,100	-125	90%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	1,000		325	-675	33%
6152-00 · IT Services	1,700	125	1,500	-200	88%
6153-00 · Photocopier Lease	3,300	282	3,379	79	102%
6154-00 · Printer & Supplies	1,000		462	-538	46%
6156-00 · Other	500		100	-400	20%
Total 6150-00 · Equipment - Office	7,500	407	5,766	-1,734	77%
6160-00 · Fees	100		52	-48	52%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	1,500		1,019	-481	68%
6172-00 · County Officials' Workshop	250			-250	
6173-00 · Monthly	3,500	306	2,792	-708	80%
6174-00 · Retreat Meeting	800		733	-67	92%
6175-00 · Meetings - Other	800		226	-574	28%
Total 6170-00 · Meeting Expense	6,850	306	4,770	-2,080	70%
6180-00 · Mileage & Travel Expense	4,750	369	3,239	-1,511	68%
6195-00 · Office Space Rental	18,000	1,497	17,966	-34	100%
6215-00 · Postage-Shipping	250	49	123	-127	49%
6230-00 · Advertising	500		203	-297	41%
6235-00 · Supplies	2,000	164	1,006	-994	50%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	1,600	488	1,370	-230	86%
6243-00 · Phone, Fax & Internet	2,250	168	2,011	-239	89%
Total 6240-00 · Telephone, Fax & Internet	3,850	656	3,381	-469	88%
6250-00 · Website	100		176	76	176%
6260-00 · Contingency	1,000		262	-738	26%
Total Expense	258,321	16,760	231,083	-27,238	89%

Maine County Commissioners Associatio
Custom Summary Report
October through December 2017

1:28 PM
01/04/2018
Accrual Basis
Oct - Dec 17

Expense	
5000-00 · Payroll Expenses	
5020-00 · Payroll Fees	588.45
5030-00 · FICA	2,377.61
5040-00 · MainePERS Contributions	2,989.23
5050-00 · Salary-Office Manager	11,869.00
5060-00 · Salary-Executive Director	19,760.00
Total 5000-00 · Payroll Expenses	<u>37,584.29</u>
Total Expense	<u>37,584.29</u>
Net Income	<u><u>-37,584.29</u></u>

**Maine County Commissioners Association
Transaction Detail by Account
December 2017**

01/04/2018
Accrual Basis

	Type	Date	Name	Memo	Amount	Balance
MCCA Checking-Savings Bank						
	Payment	12/6	MCCA Risk Management Pool		26,250.00	26,250.00
	Bill Pmt -Check	12/8	Bangor Payroll	Payroll for week 11/27 to 12/3/17	-2,410.13	23,839.87
	Bill Pmt -Check	12/11	MainePERS		-1,456.44	22,383.43
	Bill Pmt -Check	12/11	Capitol Computers		-125.00	22,258.43
	Bill Pmt -Check	12/11	Spectrum Business/TWC		-168.09	22,090.34
	Bill Pmt -Check	12/11	Liberty Mutual Insur		-57.50	22,032.84
	Bill Pmt -Check	12/11	Great Falls Insur Company		-132.00	21,900.84
	Bill Pmt -Check	12/15	Bangor Payroll	Payroll for week 12/4 to 12/10/17	-2,410.18	19,490.66
	Bill Pmt -Check	12/19	US Bank		-281.57	19,209.09
	Bill Pmt -Check	12/19	Country Cafe Catering		-270.00	18,939.09
	Bill Pmt -Check	12/19	Maine Farm Bureau	Printed by MCCA	-1,497.17	17,441.92
	Bill Pmt -Check	12/19	Charles Pray		-646.70	16,795.22
	Bill Pmt -Check	12/19	Haven, Lauren		-459.55	16,335.67
	Deposit	12/20	National Association of Counties	Deposit	65.20	16,400.87
	Bill Pmt -Check	12/22	Bangor Payroll	Payroll for week 12/11 to 12/17/17	-2,410.13	13,990.74
	Bill Pmt -Check	12/29	Bangor Payroll	Payroll for week 12/18 to 12/24/17	-4,675.94	9,314.80
	Deposit	12/31		Interest	3.53	9,318.33
					<u>9,318.33</u>	<u>9,318.33</u>
Total MCCA Checking-Savings Bank Money Market Account						
	Deposit	12/19		Interest	2.53	2.53
					<u>2.53</u>	<u>2.53</u>
Total Money Market Account Receivables						
	Payment	12/6	MCCA Risk Management Pool		-26,250.00	-26,250.00
					<u>-26,250.00</u>	<u>-26,250.00</u>
Total Receivables Accounts Payable						
	Bill	12/8	Bangor Payroll	Payroll for week 11/27 to 12/3/17	-2,410.13	-2,410.13
	Bill Pmt -Check	12/8	Bangor Payroll	Payroll for week 11/27 to 12/3/17	2,410.13	0.00
	Bill	12/11	MainePERS		-1,456.44	-1,456.44
	Bill Pmt -Check	12/11	MainePERS		1,456.44	0.00
	Bill	12/11	Capitol Computers		-125.00	-125.00
	Bill Pmt -Check	12/11	Capitol Computers		125.00	0.00

Type	Date	Name	Memo	Amount	Balance
Bill	12/11	Spectrum Business/TWC		-168.09	-168.09
Bill Pmt -Check	12/11	Spectrum Business/TWC		168.09	0.00
Bill	12/11	Liberty Mutual Insur		-57.50	-57.50
Bill Pmt -Check	12/11	Liberty Mutual Insur		57.50	0.00
Bill	12/11	Great Falls Insur Company		-132.00	-132.00
Bill Pmt -Check	12/11	Great Falls Insur Company		132.00	0.00
Bill	12/15	Bangor Payroll	Payroll for week 12/4 to 12/10/17	-2,410.18	-2,410.18
Bill Pmt -Check	12/15	Bangor Payroll	Payroll for week 12/4 to 12/10/17	2,410.18	0.00
Bill	12/19	Maine Farm Bureau	Printed by MCCA	-1,497.17	-1,497.17
Bill	12/19	US Bank		-281.57	-1,778.74
Bill Pmt -Check	12/19	US Bank		281.57	-1,497.17
Bill	12/19	Country Cafe Catering		-270.00	-1,767.17
Bill Pmt -Check	12/19	Country Cafe Catering		270.00	-1,497.17
Bill Pmt -Check	12/19	Maine Farm Bureau	Printed by MCCA	1,497.17	0.00
Bill	12/19	Charles Pray		-646.70	-646.70
Bill Pmt -Check	12/19	Charles Pray		646.70	0.00
Bill	12/19	Haven, Lauren		-459.55	-459.55
Bill Pmt -Check	12/19	Haven, Lauren		459.55	0.00
Bill	12/22	Bangor Payroll	Payroll for week 12/11 to 12/17/17	-2,410.13	-2,410.13
Bill Pmt -Check	12/22	Bangor Payroll	Payroll for week 12/11 to 12/17/17	2,410.13	0.00
Bill	12/29	Bangor Payroll	Payroll for week 12/18 to 12/24/17	-4,675.94	-4,675.94
Bill Pmt -Check	12/29	Bangor Payroll	Payroll for week 12/18 to 12/24/17	4,675.94	0.00
Total Accounts Payable				0.00	0.00
1000-00 - Employee Health Insur Contr				-45.52	-45.52
Bill	12/8	Bangor Payroll	EE Health Insur Contrib	-45.52	-91.04
Bill	12/15	Bangor Payroll	EE Health Insur Contrib	-45.52	-136.56
Bill	12/22	Bangor Payroll	EE Health Insur Contrib	185.62	49.06
Bill	12/29	Bangor Payroll	EE Health Insur Contrib	-3.54	45.52
Bill	12/29	Bangor Payroll	EE Health Ins Contrib	45.52	45.52
Total 1000-00 - Employee Health Insur Contr				-194.64	-194.64
1001-00 - MainePERS Employee Contrib				-194.64	-389.28
Bill	12/8	Bangor Payroll	Employee Contrib	-194.64	-583.92
Bill	12/15	Bangor Payroll	Employee Contrib	-194.64	-778.56
Bill	12/22	Bangor Payroll	Employee Contrib	-194.64	-973.20
Bill	12/29	Bangor Payroll	Employee Contrib	-194.64	-1,167.84

	Type	Date	Name	Memo	Amount	Balance
Total 1001-00 · MainePERS Employee Contrib	Bill	12/29	Bangor Payroll	EE MEPEERS Retirement Contrib	973.20	194.64
4400-00 · Other Income					194.64	194.64
Total 4400-00 · Other Income	Deposit	12/20	National Association of Counties	Deposit	-65.20	-65.20
4810-00 · Interest Earned	Deposit	12/19		Interest	-2.53	-2.53
Total 4810-00 · Interest Earned	Deposit	12/31		Interest	-3.53	-6.06
5000-00 · Payroll Expenses					-6.06	-6.06
5020-00 · Payroll Fees	Bill	12/8	Bangor Payroll	Processing fee	34.65	34.65
Total 5020-00 · Payroll Fees	Bill	12/15	Bangor Payroll	Processing fee	34.65	69.30
5030-00 · FICA	Bill	12/22	Bangor Payroll	Processing fee	34.65	103.95
Total 5030-00 · FICA	Bill	12/29	Bangor Payroll	Processing fee	156.65	260.60
5040-00 · MainePERS Contrib	Bill	12/8	Bangor Payroll	Taxes	182.64	182.64
Total 5040-00 · MainePERS Contrib	Bill	12/15	Bangor Payroll	Taxes	182.69	365.33
5050-00 · Salary-Office Manager	Bill	12/22	Bangor Payroll	Taxes	182.64	547.97
Total 5050-00 · Salary-Office Manager	Bill	12/29	Bangor Payroll	Taxes	185.86	733.83
5060-00 · Salary-Executive Director	Bill	12/11	MainePERS	Includes CP July & Aug	733.83	733.83
Total 5060-00 · Salary-Executive Director	Bill	12/8	Bangor Payroll	Office Managers Salary	913.00	913.00
	Bill	12/15	Bangor Payroll	Office Managers Salary	913.00	1,826.00
	Bill	12/22	Bangor Payroll	Office Managers Salary	913.00	2,739.00
	Bill	12/29	Bangor Payroll	Office Managers Salary	913.00	3,652.00
Total 5060-00 · Salary-Executive Director	Bill	12/8	Bangor Payroll	ED Salary	1,520.00	1,520.00
	Bill	12/15	Bangor Payroll	ED Salary	1,520.00	3,040.00
	Bill	12/22	Bangor Payroll	ED Salary	1,520.00	4,560.00

Type	Date	Name	Memo	Amount	Balance
Bill	12/29	Bangor Payroll	Payroll for week 12/18 to 12/24/17	1,520.00	6,080.00
				6,080.00	6,080.00
				12,182.87	12,182.87
Total 5060-00 · Salary-Executive Director					
Total 5000-00 · Payroll Expenses					
5100-00 · Insur					
5110-00 · Health Insur					
	12/29	Bangor Payroll	ER Health Insur Contrib	939.79	939.79
				939.79	939.79
Total 5110-00 · Health Insur					
5120-00 · Commercial, Crime, D&O Ins					
	12/11	Liberty Mutual Insur		57.50	57.50
				57.50	57.50
Total 5120-00 · Commercial, Crime, D&O Ins					
5130-00 · Workers Comp					
	12/11	Great Falls Insur Company		132.00	132.00
				132.00	132.00
Total 5130-00 · Workers Comp					
Total 5100-00 · Insur					
6150-00 · Equipment - Office					
6152-00 · IT Services					
	12/11	Capitol Computers		125.00	125.00
				125.00	125.00
Total 6152-00 · IT Services					
6153-00 · Photocopier Lease					
	12/19	US Bank		281.57	281.57
				281.57	281.57
Total 6153-00 · Photocopier Lease					
Total 6150-00 · Equipment - Office					
6170-00 · Meeting Expense					
6173-00 · Monthly					
	12/19	Country Cafe Catering		270.00	270.00
	12/19	Haven, Lauren		36.35	306.35
				306.35	306.35
Total 6173-00 · Monthly					
Total 6170-00 · Meeting Expense					
6180-00 · Mileage & Travel Expense					
	12/19	Charles Pray		234.20	234.20
	12/19	Haven, Lauren		135.14	369.34
				369.34	369.34
Total 6180-00 · Mileage & Travel Expense					
6195-00 · Office Space Rental					
	12/19	Maine Farm Bureau	Printed by MCCA	1,497.17	1,497.17
				1,497.17	1,497.17
Total 6195-00 · Office Space Rental					

Type	Date	Name	Memo	Amount	Balance
Bill	12/19	Haven, Lauren		49.00	49.00
				49.00	49.00
Bill	12/19	Haven, Lauren		164.06	164.06
				164.06	164.06
Bill	12/19	Charles Pray		412.50	412.50
Bill	12/19	Haven, Lauren		75.00	487.50
				487.50	487.50
Bill	12/11	Spectrum Business/TWC		168.09	168.09
				168.09	168.09
				655.59	655.59

6215-00 · Postage-Shipping

Total 6215-00 · Postage-Shipping
6235-00 · Supplies

Total 6235-00 · Supplies
6240-00 · Telephone, Fax & Internet
6241-00 · Cell Phone

Total 6241-00 · Cell Phone
6243-00 · Phone, Fax & Internet

Total 6243-00 · Phone, Fax & Internet
Total 6240-00 · Telephone, Fax & Internet

**Maine County Commissioners Association
Expenses by Vendor Detail
December 2017**

01/04/2018

Accrual Basis

Type	Date	Memo	Account	Amount	Balance
Bangor Payroll					
Bill	12/8	Office Managers Salary	5050-00 · Salary-Office Manager	913.00	913.00
Bill	12/8	Taxes	5030-00 · FICA	182.64	1,095.64
Bill	12/8	Processing fee	5020-00 · Payroll Fees	34.65	1,130.29
Bill	12/8	ED Salary	5060-00 · Salary-Executive Director	1,520.00	2,650.29
Bill	12/15	Office Managers Salary	5050-00 · Salary-Office Manager	913.00	3,563.29
Bill	12/15	Taxes	5030-00 · FICA	182.69	3,745.98
Bill	12/15	Processing fee	5020-00 · Payroll Fees	34.65	3,780.63
Bill	12/15	ED Salary	5060-00 · Salary-Executive Director	1,520.00	5,300.63
Bill	12/22	Office Managers Salary	5050-00 · Salary-Office Manager	913.00	6,213.63
Bill	12/22	Taxes	5030-00 · FICA	182.64	6,396.27
Bill	12/22	Processing fee	5020-00 · Payroll Fees	34.65	6,430.92
Bill	12/22	ED Salary	5060-00 · Salary-Executive Director	1,520.00	7,950.92
Bill	12/29	Office Managers Salary	5050-00 · Salary-Office Manager	913.00	8,863.92
Bill	12/29	Taxes	5030-00 · FICA	185.86	9,049.78
Bill	12/29	Processing fee	5020-00 · Payroll Fees	156.65	9,206.43
Bill	12/29	ER Health Insurance Contributions	5110-00 · Health Insurance	939.79	10,146.22
Bill	12/29	Payroll for week 12/18 to 12/24/17	5060-00 · Salary-Executive Director	1,520.00	11,666.22
				<u>11,666.22</u>	<u>11,666.22</u>
Total Bangor Payroll					
Capitol Computers					
Bill	12/11		6152-00 · IT Services	125.00	125.00
				<u>125.00</u>	<u>125.00</u>
Total Capitol Computers					
Charles Pray					
Bill	12/19		6180-00 · Mileage & Travel Expense	234.20	234.20
Bill	12/19		6241-00 · Cell Phone	412.50	646.70
				<u>646.70</u>	<u>646.70</u>
Total Charles Pray					
Country Cafe Catering					
Bill	12/19		6173-00 · Monthly	270.00	270.00
				<u>270.00</u>	<u>270.00</u>
Total Country Cafe Catering					
Great Falls Insurance Company					

	Type	Date	Memo	Account	Amount	Balance
Total Great Falls Insurance Company						
Haven, Lauren	Bill	12/11		5130-00 · Workers Comp	132.00	132.00
					132.00	132.00
Total Haven, Lauren						
	Bill	12/19		6173-00 · Monthly	36.35	36.35
	Bill	12/19		6180-00 · Mileage & Travel Expense	135.14	171.49
	Bill	12/19		6215-00 · Postage-Shipping	49.00	220.49
	Bill	12/19		6235-00 · Supplies	164.06	384.55
	Bill	12/19		6241-00 · Cell Phone	75.00	459.55
					459.55	459.55
Total Haven, Lauren						
Liberty Mutual Insurance						
	Bill	12/11		5120-00 · Commercial, Crime, D&O Ins	57.50	57.50
Total Liberty Mutual Insurance						
Maine Farm Bureau						
	Bill	12/19	Printed by MCCA	6195-00 · Office Space Rental	1,497.17	1,497.17
					1,497.17	1,497.17
Total Maine Farm Bureau						
MainePERS						
	Bill	12/11	Includes CP July & Aug	5040-00 · MainePERS Contributions	1,456.44	1,456.44
					1,456.44	1,456.44
Total MainePERS						
Spectrum Business/TWC						
	Bill	12/11		6243-00 · Phone, Fax & Internet	168.09	168.09
					168.09	168.09
Total Spectrum Business/TWC						
US Bank						
	Bill	12/19		6153-00 · Photocopier Lease	281.57	281.57
					281.57	281.57
Total US Bank						
TOTAL					16,760.24	16,760.24

M.C.C.A.

Peter Baldacci, President
Penobscot County

Thomas Coward, Vice President
Cumberland County

Michael Cote, Secretary-Treasurer
York County



Maine County Commissioners Association
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Charles Pray
Executive Director

Lauren Haven
Office Manager

Convention Planning Committee Meeting Minutes

Cumberland County Communication Center

22 High Street in Windham

Thursday, December 14th at 10:00 am

1. Introductions: Abby Shanor, Amy Carole, Deb Plummer, Diana Messina, Lauren Haven, Nancy Lane, Owen Smith (by phone), and Susan Witonis.

1. Updates Since the Last Meeting

There will not be a drone presentation due to the nearby airport.

2. Theme or No Theme?

The group decided to wait and re-visit this topic further along in the planning process.

3. Convention Schedule

Thursday evening: speaker and trivia game

Friday morning: association meetings and HR Training (Elissa)

Friday afternoon: trainings and the gubernatorial forum

Friday evening: opening ceremonies (honor guard, blessing, etc.), dinner, band

Saturday morning: training sessions

Saturday afternoon: lunch, speaker, fun activities

Saturday evening: Dinner, award presentations, golf trophy

4. Session Topic Ideas

Possible educational sessions discussed were a session by the Cooperative Extension, an update from FirstNet, Fae and GPS Tracking, Domestic Violence, and Social Media.

5. Entertainment

Amy found out the band will be about \$500 and would be willing to perform Friday night. Casino night would be fun for Saturday night. Fun Enterprises, Inc. is one company providing this service. They would do the setup and breakdown. They have different options available ranging in price. We will see if there are any other companies for comparison.

6. Activities

Bill Holmes talked to the group about his offer to set up the nine-hole golf tournament. We need to see if we can get 64 people for 16 teams of four players. The Lake Region transport might be able to bring attendees to the golf course. If we charge a fee, it would help pay for the casino night or other convention expense.

7. Keynote Speaker(s)

Ty Gagne is not available. Kevin Hancock is still an option. Owen will see if Gordon Graham is available.

8. Venue Walk Through and Food Tasting

The group decided we should try to schedule this meeting in January. Then we can work on the menu and look at the venue layout.

9. Next Steps – Once we've decided about the speaker, we'll be able to more choices about the schedule format.

10. Schedule January Meeting

The Committee will meet next at the DoubleTree on January 25th at 10:00 am for a tour and food tasting.