

MCCA Long Term Finance Committee Report

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1. Committee's Task and Process

In April 2019 Tom Coward, President of MCCA appointed the Long Term Funding Committee comprised of Commissioner Amy Fowler, Waldo County, Commissioner Steve Gordon, Cumberland County, Commissioner Norm Fournier, Aroostook County and County Administrator, Pam Hile, Sagadahoc County with staff support from Charles Pray and Lauren Haven. The reason for the Committee is that MCCA has been balancing its books for the past three years by using Reserves and a Refund from the Maine State Retirement System. These funds are running out this year. Therefore, there is a need for a Committee to come up with funding recommendations. The Committee met four times, May 17th, June 5th, June 21st and July 3rd via conference call with 100% attendance (Appendix I). The Committee started its deliberations by reviewing MCCA's 2019 budget, looking closely at income generated and expenses; By Laws; and the Agency's Strategic Plan. MCCA's Executive Director was instrumental in getting the Committee information on how eleven states fund their Associations, NACo's Dues Structure and Maine Municipal Association's Dues Structure. (Appendix II.)

II. Value of MCCA to Members

A. Strategic Plan Goals

1. Strengthen the role of county government by maintaining a comprehensive advocacy role in the state and federal legislative, administrative and regulatory process.
2. Enhance management of county government by providing quality member services for all Maine Counties.
3. Provide programming, services, information and education that supports members in...(providing)...comprehensive, effective and efficient service delivery.

B. Most Beneficial Services MCCA Currently Offers

1. One voice for County interest like MMA (power in numbers)
2. Forum for 15 member Counties to get together monthly to share ideas and best practices
3. One focal point at State level for County Information, data or inquiries
4. Lobbying Legislature and Governor
 - a. \$18.3 million Jail funding
 - b. Testifying on bills which impact Counties Saving an estimated several million dollars in additional county costs
 - c. Impact on Legislative bills detriment to Counties that never see light of day due to MCCA efforts
 - d. Visibility with the Legislature and Governor's Office, as well as State departments and agencies.
5. Self-Insurance with Risk Pool for liability, property etc. for the 15 Counties keeping cost reasonable and governed by membership of the Counties
6. Voice at Federal level through NACo
7. Yearly Convention that brings in expertise on various topics beneficial to all Counties
8. Organize education opportunities and forums for elected officials
9. Forum for the various County groups (Maine Assoc. of County Clerks, Administrators and Managers, Maine Register of Deeds Assoc., Maine Assoc. of Registers of Probate, Maine Sheriffs Assoc., Maine Assoc. of County Treasurers, Maine Emergency Management County Directors Council, and Maine Emergency

County Communications Association) to have dialogue with the County Commissioners on the State level.

C. Improvements to Increase Value of Services

1. *Lobbying*

a. Become proactive in identifying, drafting and submitting legislation pertaining to counties. One way this can be achieved is by having the Legislative Policy Committee (LPC) continue to meet monthly (or more often) when the legislature is not in session to identify issues about which the counties may wish to submit legislation (no additional cost).

b.) Improve communications and information to LPC regarding pending legislation. One way to assist with this might be to contract for a part-time legislative analyst during the first year of each biennial session (additional cost).

c.) Increase involvement by MCCA members in legislative activities such as attending hearings, drafting and submitting testimony, communicating with legislative delegations. Assign a representative county on a rotating basis each week the Legislature is in session. One way to achieve this is to host a legislative breakfast/luncheon at the MCCA for each County and provide a uniform format, handouts, etc. that can be easily followed and presented (meal to be funded primarily by the county, although some additional cost to MCCA may be involved). Counties holding additional legislative events in their county should be encouraged to share this information with the LPC. Also, advise Counties when legislation specific to their interest is presented and task them with taking the lead to provide legislative responses and attendance.

2. *Insurance Pools*

a.) Examine the possibility of providing other pooled insurance services such as workers compensation and health insurance. This might be accomplished by establishing a committee to examine other pooled insurance opportunities with a deadline to report back to the group (initially, no additional cost).

3. *Purchasing*

a.) Facilitate cooperative purchasing opportunities among county jail services such as paper supplies, electronic equipment, bedding, food, and medical services, or coordinate county office bulk purchasing (perhaps vehicles) to realize a cost savings (no additional cost).

4. Education

a.) Expand training opportunities by encouraging greater participation by affiliates. MCCA members should work with their registrars, sheriffs, etc. to identify and develop trainings that would be mutually beneficial (no additional cost).

b.) Explore the possibility of offering training session(s) at the MMA Annual Convention that are specifically towards county/municipal relationships and services (additional cost minimal).

c.) Increase training opportunities offered by MCCA. One option might be to bring in speakers to address various topics during “after lunch” short sessions at MCCA meetings (minimal cost to pay expenses of speakers).

d.) Charge staff with increasing educational opportunities (no additional cost).

5. Multi-County Partnerships

a.) Explore and facilitate opportunities for multi-county ventures, services and/or agreements that will result in savings and efficiencies. One example might be coordinating the provision of Medically Assisted Treatment (MAT) services by the County jails (no additional cost). Another example might be to assist in coordinating shared programs such as Information Technology (IT).

III. Funding

A.) Current Budget Shortfall:

As previously stated MCCA has been balancing its books for the past three years by using reserves and a refund from Maine's Retirement System. If MCCA was to do nothing the FY20 Budget starting January 1, 2020 would have a \$37,985 shortfall. This amount is needed just to meet current expenses with no increase in operating cost. It should also be noted that MCCA lost \$8,950 of income when Franklin County withdrew from MCCA in 2017.

B.) Options

1. *Do nothing.* This will likely result in the need to dissolve MCCA, with implications for the Risk Pool and other benefits such as lobbying.
2. *Cut expenses.* Restructuring or eliminating staff positions would severely impair MCCA's ability to provide services. Also, most operating expenses are either fixed or would have minimal impact on the total shortfall if reduced or eliminated.
3. *Increase funding.* MCCA will continue to explore other revenue sources such as those generated by advertising and the annual convention; however, dues will continue to be the primary funding source and the only one that can be reliably budgeted.
4. *Risk Pool funding.* Any re-evaluation of the current policy, as well as the ultimate amount of the annual Risk Pool assessment to MCCA, will be determined by the Risk Pool Board of Directors.

C.) Funding necessary to meet the budgetary shortfall, replenish surplus and improve services.

1. *Model formulas.*

The Committee reviewed how other States fund their Association. Of the States that we received data, seven based their dues on valuation or population or a combination of both. None had a flat rate structure like we have in Maine. (Appendix 2). Reviewed NACo's Dues Structure which is based on various County budgets (Appendix 2). Also, reviewed Maine Municipal's Dues Structure which is based on a flat base rate and the remainder 50/50 based on valuation and population (Appendix 2). Committee spend a considerable amount of time looking at different Dues Models to fund the Organization. These are listed in Appendix 2:

- # 1 Base of \$6200 and remainder 50% valuation and population
- # 2 Base of \$7000 and remainder 43% valuation and population
- # 3 Base of \$7500 and remainder 43% valuation and population
- # 4 Base of \$9400 and remainder 25% valuation and population

- # 5 Base of \$9400 and remainder 25% on valuation
- # 6 Base of \$9400 and remainder 25% on population
- # 7 Total amount of dues evenly divided amongst 15 Counties
- # 8 Base of \$9950 and remainder 20% on valuation and population
(Formula recommended by the Committee)

Note: The History of MCAA's Dues for the past Ten Years can be found in Appendix III.

2. *Moving forward.* A long-term funding strategy should be developed that will enable MCCA to continue to meet annual increases in operating and personnel costs, fund unanticipated contingencies, increase its surplus, maintain its two months reserves as previously mandated by the Board of Directors, and enhance its value to members.

IV. Committee Recommendations

A.) The Committee believes that the value of the benefits/services MCCA provides greatly outweigh any financial savings to the counties if MCCA did not exist. Therefore, the Committee recommends that the necessary monetary investment be made to create and maintain a fiscally sustainable organization.

B.) Formula. The Committee unanimously recommends that the following funding formula be considered for the upcoming fiscal year:

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											
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
Totals	\$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

This formula establishes a base funding of \$9,957 for each County, which is 80% of the total, and then utilizes a combination of valuation and population to generate the balance needed to fill the existing shortfall (\$37,985) , as well as an additional \$7,705 to fund operating increases in the coming year, begin to rebuild the surplus, and add value to benefits. The total amount to be raised using this formula would be \$186,690. The formula is similar to the funding model

used by MMA, in which population and valuation have equal weight. The base funding per County is set at 80% to reflect the provision of common services that are taken advantage of equally by each County.

The Committee recognizes that the use of this formula will result in significant increases for the larger counties, and further recommends that the by-laws be revised to provide that any County contributing in excess of twice the base have its vote on the MCCA Board count twice.

C.) Sample Three-Year Plan. The following is a very conservative example of what might be needed to achieve on-going financial stability over the next three years. Please keep in mind that this is for illustrative purposes only, as many variable factors, such as changes in payroll/benefit/operating costs and increases in non-dues revenues will influence the actual amount that needs to be generated in future years. It is important to stress, however, that it will be essential to make a “philosophical” commitment to increasing dues each year if the organization is to become – and remain - fiscally sound.

- 2020: Formula #8, as outlined above, will generate an additional \$7,705 above the current budgetary needs. Of this, approximately \$5,030 will be used to offset increases of roughly 3% in payroll/benefits in 2020, leaving a one-year excess of \$2,678.
- 2021: Adjustments to the formula (base dues and/or valuation, population) to generate an additional \$10,000 (5.4%). This will cover an increase of approximately 3% for payroll/benefits, leaving an excess balance of \$7,500 for two years.
- 2022: Adjustments to the formula (base dues and/or valuation, population) to generate an additional \$10,000 (5.1%). After allowing 3% for payroll/benefits increases, the excess balance for three years will be approximately \$12,465. This will leave a reserve from which resources are available if MCCA wishes to begin to fund any value enhancements, such as a contracting for a part-time legislative analyst, in 2023.

The following formula spreadsheet shows the cost to each County for 2020, 2021, 2022.

MCCA Dues Formula Three Year Forecast

Based on \$186,690 as the Total Amount of Membership Dues 2020

Plus the Percentage of **Valuation** and **Population** for Each County
and a Baseline of \$9,957 increasing \$10,000 each year

COUNTY	MUNICIPALITY VALUE	UNORGANIZED VALUE	TOTAL	% of Total Value	Pop	% of Total Pop	Cost Per Person	2020				2021				2022			
								\$186,690	VALUE	POP	2020 Amount	\$196,690	VALUE	POP	2021 Amount	\$206,690	VALUE	POP	2022 Amount
								80.00%	10.00%	10.00%	100.00%	Increase \$10,000	10.00%	10.00%	Increase \$10,000	Increase \$10,000	10.00%	10.00%	Increase \$10,000
								\$ 149,352	\$ 18,669	\$ 18,669	\$ 186,690	\$ 157,352	\$ 19,669	\$ 19,669	\$ 196,690	\$ 165,352	\$ 20,669	\$ 20,669	\$ 206,690
ANDROSCOGN	\$8,191,950,000		\$8,191,950,000	4.77%	107,679	8.23%	\$ 0.12	\$ 9,957	\$ 890	\$ 1,536	\$ 12,383	\$ 10,490	\$ 938	\$ 1,619	\$ 13,046	\$ 11,023	\$ 985	\$ 1,701	\$ 13,710
AROOSTOOK	\$4,503,600,000	\$776,300,000	\$5,279,900,000	3.07%	67,111	5.13%	\$ 0.17	\$ 9,957	\$ 574	\$ 957	\$ 11,488	\$ 10,490	\$ 604	\$ 1,009	\$ 12,103	\$ 11,023	\$ 635	\$ 1,060	\$ 12,719
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.43%	\$ 0.07	\$ 9,957	\$ 5,095	\$ 4,188	\$ 19,240	\$ 10,490	\$ 5,368	\$ 4,413	\$ 20,271	\$ 11,023	\$ 5,641	\$ 4,637	\$ 21,301
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.19%	\$ 0.22	\$ 9,957	\$ 1,449	\$ 782	\$ 12,188	\$ 10,490	\$ 1,527	\$ 824	\$ 12,841	\$ 11,023	\$ 1,605	\$ 866	\$ 13,494
KENNEBEC	\$10,636,100,000	\$7,100,000	\$10,643,200,000	6.19%	122,083	9.33%	\$ 0.11	\$ 9,957	\$ 1,156	\$ 1,742	\$ 12,855	\$ 10,490	\$ 1,218	\$ 1,835	\$ 13,544	\$ 11,023	\$ 1,280	\$ 1,928	\$ 14,232
KNOX	\$7,450,400,000	\$19,800,000	\$7,470,200,000	4.35%	39,771	3.04%	\$ 0.29	\$ 9,957	\$ 812	\$ 567	\$ 11,336	\$ 10,490	\$ 855	\$ 598	\$ 11,943	\$ 11,023	\$ 899	\$ 628	\$ 12,550
LINCOLN	\$7,534,750,000	\$15,450,000	\$7,550,200,000	4.39%	34,342	2.62%	\$ 0.33	\$ 9,957	\$ 820	\$ 490	\$ 11,267	\$ 10,490	\$ 864	\$ 516	\$ 11,871	\$ 11,023	\$ 908	\$ 542	\$ 12,474
OXFORD	\$6,888,850,000	\$290,450,000	\$7,179,300,000	4.18%	57,618	4.40%	\$ 0.20	\$ 9,957	\$ 780	\$ 822	\$ 11,559	\$ 10,490	\$ 822	\$ 866	\$ 12,178	\$ 11,023	\$ 864	\$ 910	\$ 12,797
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.55%	\$ 0.09	\$ 9,957	\$ 1,210	\$ 2,156	\$ 13,322	\$ 10,490	\$ 1,275	\$ 2,271	\$ 14,036	\$ 11,023	\$ 1,339	\$ 2,387	\$ 14,750
PISCATAQUIS	\$1,750,000,000	\$870,350,000	\$2,620,350,000	1.53%	16,800	1.28%	\$ 0.62	\$ 9,957	\$ 285	\$ 240	\$ 10,481	\$ 10,490	\$ 300	\$ 253	\$ 11,043	\$ 11,023	\$ 315	\$ 265	\$ 11,604
SAGadahoc	\$4,671,500,000		\$4,671,500,000	2.72%	35,634	2.72%	\$ 0.31	\$ 9,957	\$ 508	\$ 508	\$ 10,973	\$ 10,490	\$ 535	\$ 536	\$ 11,561	\$ 11,023	\$ 562	\$ 563	\$ 12,148
SOMERSET	\$4,418,200,000	\$897,050,000	\$5,315,250,000	3.09%	50,592	3.87%	\$ 0.22	\$ 9,957	\$ 578	\$ 722	\$ 11,256	\$ 10,490	\$ 608	\$ 760	\$ 11,859	\$ 11,023	\$ 639	\$ 799	\$ 12,462
WALDO	\$4,417,750,000	\$2,100,000	\$4,419,850,000	2.57%	39,694	3.03%	\$ 0.28	\$ 9,957	\$ 480	\$ 566	\$ 11,003	\$ 10,490	\$ 506	\$ 597	\$ 11,593	\$ 11,023	\$ 532	\$ 627	\$ 12,182
WASHINGTON	\$3,247,200,000	\$377,300,000	\$3,624,500,000	2.11%	31,490	2.41%	\$ 0.34	\$ 9,957	\$ 394	\$ 449	\$ 10,800	\$ 10,490	\$ 415	\$ 473	\$ 11,378	\$ 11,023	\$ 436	\$ 497	\$ 11,957
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.76%	\$ 0.08	\$ 9,957	\$ 3,639	\$ 2,942	\$ 16,538	\$ 10,490	\$ 3,834	\$ 3,100	\$ 17,424	\$ 11,023	\$ 4,029	\$ 3,258	\$ 18,310
Totals	\$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	\$ 157,352	\$ 19,669	\$ 19,669	\$ 196,690	\$ 165,352	\$ 20,669	\$ 20,669	\$ 206,690

Appendix I: Committee Meeting Minutes.

M.C.C.A.

Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

William Blodgett, Secretary-Treasurer
Lincoln County

Charles Pray
Executive Director

Lauren Haven
Office Manager



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MAINE COUNTY COMMISSIONERS ASSOCIATION

Committee Meeting to Consider Long Term Funding for MCCA May 17th, 2019 at the MCCA Offices Meeting Minutes

Attendance:

Commissioner Norman Fournier, Commissioner Amy Fowler, Commissioner Steve Gorden, Administrator Pamela Hile, Executive Director Charles Pray and Office Manager Lauren Haven.

The group discussed the organizational makeup of the association and the services currently being provided such as:

- A. Promoting County Government, lobbying, drafting legislation, and testifying on bills which would impact counties,
- B. Maintaining a working relationship with the Self-funded Risk Pool to which member counties belong,
- C. Organizing educational opportunities for elected officials and the public.

There is not a strong directive expressed in the adopted strategic plan to expand the organization. Looking forward, the Long-term Financing Committee decided to concentrate on a plan which would sustain the association's mission, adequately fund the organization to continue providing the current level of services and allow for some measure of growth.

The committee recognized the two major line items in the 2019 budget being depleted and not replenished, MainePERS Surplus (approximately \$10,000) and the Transfer in from Fund Balance (approximately \$28,000).

Executive Director Charles Pray presented research gathered from county associations in other states, the services they provide and their sources of income. The group agreed it would make sense to explore the idea of offering workers' compensation insurance and/or health insurance. Lauren will survey the counties to ascertain what vendors are being contracted for these services.

Attendees talked about imposing a fee for county associations to belong to MCCA. Other funding sources included increased revenue from the annual convention, more advertising, other educational and training opportunities, and additional NACo affiliate endorsements.

The structure of the formula to calculate membership dues varies from state to state based on a standardized minimum amount, and factors in valuation and/or population to determine the dues rate. Attendees looked at the dues structure for the National Association of Counties as well as Maine Municipal Association's dues formula which uses both valuation and population.

Each county paid \$9,402 for a total of \$141,043 in MCCA's 2019 budget. A target dues total of \$186,690 would cover the projected shortfall. The dues rate could be increased in stages to allow counties to budget for the change. It was decided to test several formula's with different scenarios to be discussed at the next meeting. Lauren will create a spreadsheet with \$186,690 as the total amount of dues and \$9,400 as the base. There will be one scenario utilizing MMA's formula, one using just valuation and one just using population. There will be one more formula using \$196,000 as the total amount of dues still using \$9,400 as the base. Other scenarios could be requested after these figures are examined.

The next meeting was scheduled for Wednesday, June 5th at 1:00 pm at the MCCA offices.

M.C.C.A.

Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

William Blodgett, Secretary-Treasurer
Lincoln County

Charles Pray
Executive Director

Lauren Haven
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MAINE COUNTY COMMISSIONERS ASSOCIATION

Long Term Finance Committee

June 5th, 2019 at the MCCA Offices
Meeting Minutes

Attendance:

Commissioner Norman Fournier, Commissioner Amy Fowler, Commissioner Steve Gorden, Administrator Pamela Hile, Executive Director Charles Pray and Office Manager Lauren Haven.

The group reviewed the minutes of the May 17, 2019 meeting. Commissioner Gorden moved to accept the minutes with no revisions requested. The motion was seconded by Commissioner Fowler and it passes unanimously.

Attendees continued to work on the value and benefits belonging to MCCA and ideas for improvements that might be made to increase the value of these services, combining drafts submitted by Commissioner Fournier and Administrator Pamela Hile. Some items added during the conversation included the following:

- A. MCCA could encourage a more active Legislative Policy Committee (LPC) year-round, meeting off session on a regular basis to follow up with work done in the last session and plan strategies and legislation for the next session.
- B. Staff and/or county representatives could participate in the Maine Municipal Assoc. conference in more ways, such as having an exhibit booth or teaching an educational

session explaining cost savings to municipalities and potential partnerships to provide regional services.

- C. A part-time analyst could be hired for the legislative session to help research new bills as they surface, help write testimony and assist with drafting legislation.
- D. MCCA could facilitate cooperative purchasing opportunities among county jail services such as paper supplies, electronic equipment, bedding, food, and medical services. Or, coordinate county office bulk purchasing to realize a cost savings, perhaps vehicles.
- E. MCCA could help counties host and/or organize a legislative breakfast for every MCCA member county either in Augusta or in each host county. Legislators could meet with county officials and discuss timely topics and current issues and viewpoints.

The group looked at the prepared drafts of various formulas discussed at the last meeting to calculate membership dues. It was decided to also look at a flat rate and add a column reflecting the cost per person for each county.

Committee members were leaning toward Formula #1 as the choice to recommend which would have the least impact to county budgets. Formula #1 was based on \$186,690 as the total amount of membership dues and factored in differing valuation and population for each county. When presenting the recommendation, it will be important to illustrate how much money counties have saved as a result of MCCA testifying and lobbying against bills which would have had a financial impact.

The group reviewed the survey results showing vendors for workers' compensation and health insurance. All MCCA member counties use MMA for their workers' compensation and the majority use Maine Municipal Employee Health Trust. Five counties use other health insurance vendors such as Allegiant Care (Cigna), Hansen Financial (Cigna), Harvard Pilgrim, and Meritain Health (Aetna).

Administrator Pamela Hile offered to work on a three-year plan to raise dues in stages to allow counties to plan their budgets accordingly.

Moving forward, the Association by-laws should be examined as changes might be necessary and would need to be proposed twenty days in advance of a membership meeting.

The next meeting was scheduled for Friday, June 21st at 1:00 pm at the MCCA offices. The group hoped to have a recommendation to present at the July Board of Directors' meeting so it could be discussed more fully at the August 14th Board meeting.

M.C.C.A.

Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

William Blodgett, Secretary-Treasurer
Lincoln County

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MAINE COUNTY COMMISSIONERS ASSOCIATION

Long Term Finance Committee

June 21st, 2019 1:00 pm at the MCCA Offices
Meeting Minutes

Attendance:

Commissioner Norman Fournier, Commissioner Amy Fowler, Commissioner Steve Gorden, Administrator Pamela Hile, Executive Director Charles Pray and Office Manager Lauren Haven.

The group reviewed the minutes of the June 5, 2019 meeting. Commissioner Fowler moved to accept the minutes with no revisions requested. The motion was seconded by Commissioner Gorden and it passed unanimously.

Attendees review revised draft of Value and Benefits document (page 3 of the report). It was decided to add the following

d. Visibility with the Legislature and Governor's Office, **State Departments and Agencies.**

9. Forum for the various County groups (**Maine Assoc. of County Clerks, Administrators and Managers, Maine Register of Deeds Assoc., Maine Assoc. of Registers of Probate, Maine Sheriffs Assoc., Maine Assoc. of County Treasurers, Maine Emergency Management County Directors Council, and Maine Emergency County Communications Association**) to have dialogue with the County Commissioners on the State level

Attendees review revised draft of improvements that can be made to increase the value of above services (pages 3 and 4 of the report). The group decided to add a fifth item, Administrator Pam Hile will craft the wording, but it will be similar to this:

5. Partnerships

- a.) Explore opportunities for multi-county ventures, agreements resulting in savings and efficiencies. One example might be sharing a jail administrator.

The group looked at the prepared drafts of various formulas discussed at the last meeting to calculate membership dues. A flat rate formula was added along with a column reflecting the cost per person for each county. Also, Formulas four and five were switched so all of the \$186,690 formulas are together and the \$196,000 is now at the end.

After some discussion, the group added another formula using \$186,690 with the base of 80% or \$9,957 and calculating 10% valuation and 10% population. The group decided this would be the recommended formula. Another sheet will be added using this formula and increasing the total by \$10,000 each year for three years for planning purposes.

Moving forward, the Association by-laws should be examined as changes might be necessary and would need to be proposed twenty days in advance of a membership meeting. The Board might consider increasing the number of votes per county for those paying over a certain amount.

During the presentation to the Board of Directors', the group thought it should be pointed out not only is the MainePERS surplus fund balance dwindling as well as the loss of Franklin County as a paying MCCA member.

Attendees opted to add in the Appendices the history of MCCA dues from 2009 to the present.

The subject of the Risk Pool and the formula for the allocated amount was expected to arise. The group decided to add the following under III. Funding B. Options

- 4. The amount of the Risk Pool assessment allocated to MCCA will be determined by the Risk Pool Board of Directors.

The next meeting was tentatively scheduled for Tuesday, July 2nd at 3:00 pm via conference call. The group is on target to have a recommendation ready to present at the July Board of Directors' meeting so it can be discussed more fully at the August 14th Board meeting.

M.C.C.A.

Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

William Blodgett, Secretary-Treasurer
Lincoln County



Charles Pray
Executive Director

Lauren Haven
Office Manager

4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697
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MAINE COUNTY COMMISSIONERS ASSOCIATION

Long Term Finance Committee

July 3rd, 2019 8:00 am via Conference Call
Meeting Minutes

Attendance:

Commissioner Norman Fournier, Commissioner Amy Fowler, Commissioner Steve Gorden, Administrator Pamela Hile, and Office Manager Lauren Haven.

The group reviewed the latest draft of the report to the Board which incorporated additions and revisions discussed at the last meeting on June 21st. The draft had been expanded to include all the various parts and pieces of research considered by committee as well as minutes from the committee meetings. Attendees proceeded through the report page by page, editing the verbiage and adding points for clarification.

Upon completion of the review, and pending the few changes made, the group came to a consensus. The document will be ready for presentation at the Board of Directors' meeting on July 10th. The report will be distributed in the agenda packet after a final review by Commissioner Fournier. Directors will have the opportunity to examine the report prior to the July meeting. Additionally, it will likely be discussed at the August 14th Board meeting. This will give the Board of Directors time to vote on a course of action before the Association's 2020 budget preparations begin.

Appendix II: Funding Research and Formulas.

Maine Municipal Association -- Revenue Percentage Estimates – FROM: Theresa Chavarie <tchavarie@memun.org>

FROM: Theresa Chavarie tchavarie@memun.org To: Charles Pray charles.pray@mainecounties.org Mon, May 6, 2019 at 12:09 PM

Good Afternoon, Mr. Pray:

Thank you for your telephone call and email on Friday, May 3. The MMA Municipal membership dues formula includes the following provisions:

1. During the budget process, the MMA Executive Committee determines the total dollar amount of dues required to balance the budget and the resulting average dues percentage adjustment.

2. All members are assessed the same base dues dollar amount, which is increased each year by the average dues percentage adjustment.

The MMA Base Dues amount for 2019 is: 1,175

3. The balance (dues to be raised from Budget process less 495 @ 1,175) is split 50/50 and assessed based on the member's proportional share of the total valuation and population. The total result of all three of these calculation is the assessed dues. The population and valuation numbers are obtained from the latest published State of Maine Municipal Revenue Sharing calculations when assessing the dues in December each year. There is typically a lag time of two years.

MMA Municipal membership dues account for 14% of the Association's revenues.

The following chart provides the County, Municipality, Member Status, Est Population and State Valuation.

Please let me know if you have any further questions. We hope this is helpful information.

My best,

Theresa

Theresa A. Chavarie, Manager, Member Relations & Executive Office

Millinocket's MMA Dues are \$3,831. Population 4,038, Maine Valuation \$162,850,000 – If I calculated this correctly I get the below breakdown.

$\$3,831 - \$1,175 \text{ Flat Dues} = \$2,656 \text{ (1/2)} = \$1,328 \div 4,038 \text{ (pop)} = 32.8875\text{¢ per person}$ (1/2 = $\$1,328 / .000008155 \text{ per } \$1,000 = \$1,328$

\$1,175 (Flat) + \$1,328 (Pop) + \$1,328 = \$3,831, with the math coming out correct. Millinocket is .0146256% of Penobscot's valuation, (**\$11,134,550,000**), Before, we were paying high \$8,000's, almost \$9,000. MMA has 485 member communities of 488 communities, for \$569,875 in "flat" dues plus valuation and population raises another \$493.5K, for \$1,063,375, which accounts for 14% of their overall revenues.

NACo Dues

- National Assn. of Counties
NATIONAL COUNCIL OF COUNTY ASSOCIATION EXECUTIVES
- Dues in NCCAE shall be based on the most recent fy budget of the assn.
- Budget shall generally include all administrative funds budgeted for expenditure by the Association and all subsidiary entities under the direct control of the Association. The budget, for example, would not include claims payments from insurance and related operations and scholarships from association sponsored programs. The budget would include insurance and related operations administrative costs and all conference and meeting expenses.
- 2. The following dues schedule shall be used:

Association Budget	2013 Dues	2018 Dues
0-500,000	\$500	\$750
500,001-1,000,000	\$1,000	\$1,250
1,000,001 – 3,000,000	\$1,500	\$2,000
3,000,001 +	\$3,000	
- 3. In states where more than one Association is a member of NCCAE, each National Sheriff Assn.
 - Dues vary by county population. 2018 dues are:

Sheriff with county population of 500,000 or more =	\$579
Sheriff with county population of 250,000– 499,999 =	\$290
Sheriff with county population of 100,000–249,999 =	\$175
Sheriff with county population of 10,000–99,999 =	\$115
Sheriff with county population of less than 10,000 =	\$ 60

Below is data collected from talking with NACo and Other States' County Orgaizations

Rank 2018	Name	Pop. est. 2018 ^[5]	Census 2010 ^[6]	+/- % increase 2010-2018	State County Organization's Revenue structure, Dues	Other Revenue Sources	Staff
36	New Mexico/33	2,095,428	2,059,179	+1.8%	By size but wouldn't share anything rather population or valuation.	Administers 3 insurance pools (Workers' Compensation, Multi-Line Pool, Law Enforcement Pool), County network of 20 Affiliates: Assessors, Clerks, Commissioners, Probate Judges, Sheriffs, Treasurers, 911, Attorneys, Cooperative Extension Service, Detention, DWI, Finance & Purchasing, Fire & Emergency, GIS/RA, Health Services, HRs, IT, Public Works and Risk Management.	
37	Nebraska	1,929,268	1,826,341	+5.6%	Dues: Pop. formula by categories of size	Risk Pool, Insurance/Health Savings/Medicare shifting of Retirees program	9
38	West Virginia	1,805,832	1,852,994	-2.5%	County Valuation/10 sub-groups (3/4 of budget)	Risk Pool (\$200K), Contractual Services for Assoc. Members	4
39	Idaho	1,754,208	1,567,582	+11.9%	Population tier formula dues / Property tax assessment	County affiliate organizations, Corp & Associate Partners as well as revenues generated by IAC services.	9
40	Hawaii 5	1,420,491	1,360,301	+4.4%	N/A	N/A	
41	New Hampshire 10	1,356,458	1,316,470	+3.0%	Dues on a Population tier structure, 50%	Affiliates, corporate supporters, Nursing Homes, conference income	Out side firm
42	Maine 16 (15)	1,338,404	1,328,361	+0.8%	Dues: Flat Rate per County	Charge to the Risk Pool, Conference Revenues, Directory Ads	2

4 3	Montana 56	1,062,305	989,415	+7.4%	Taxable Property Values, tiered	Conferences fees: vendor's sponsored events, meals, coffees, entertainment at conferences, a significant source of non-dues revenue, charges of \$500 per vendor, and sponsorships range from \$100 to \$5,000. - Associate Member Program, related businesses and associations to gain access to members through newsletters, directory and web advertising, booths, etc., based on levels of membership. Info at website: http://www.mtcounties.org/about/associate-member-program/become-a-maco-associate-member . NACo programs royalties, marketing, Rx Card, Deferred Comp Program, an Inmate Medical Program: manage Excess Hospitalization Medical Expense Insurance Program for Inmates provides coverage for large claims for inmates in jails, do all marketing and processing of premium payments, and 3rd party processes claims. - Miscellaneous Income: purchase and sell customized name badges for Elected Officials and ID cards for county employees, which provides a government rate on motel lodging. - Rent Income, 2 buildings on campus, owns 1/3 of one in partnership with the Worker's Compensation and Property & Casualty Trusts, rents out a large conference room, w/ kitchen facilities and parking, to organizations on a daily basis. (\$). Also a "Third Party Administrator" for 3 self-insured risk sharing pools: Employee Benefits, Workers Compensation and Property & Liability, Work Comp and Property & Liability claims adjudication in-house, and have an in-house defense team for liability claims, they charge \$1 for \$1 for the expenses, and the Association employs all of the staff. The additional revenue generated is a "Pooled Investment Fee", as MACo manages all of the financials, cash, and investments for the Pools. We receive a percentage of the cash and investments on hand (determined by Trustees each year - currently at .15%) as of each December 31 year.	8
4 7	North Dakota 53	760,077	672,591	13.0%	Property Taxation		21
4 8	Alaska	737,438	710,231	3.8%	N/A	N/A	
4 9	Vermont	626,299	625,741	0.09%	N/A	N/A	
5 0	Wyoming 23	577,737	563,626	2.5%			4

MCCA Dues Formula #1

SUMMARY 2019 STATE VALUATION AS FILED WITH THE SECRETARY OF STATE, January 22, 2019

JEROME D. GERARD, STATE TAX ASSESSOR

COUNTY	MUNICIPALITY VAL	UNORGANIZED VAL	TOTAL	% of T Val.	Pop.	% of T Pop	\$186,000/\$6.2k \$93,000/50%	25%VAL \$46,500	25%POP \$46,500	TOTAL
ANDROSCOGGIN	\$ 8,191,950,000		\$ 8,191,950,000	4.7677%	107,679	8.17%	\$6,200	\$2,217	\$3,785	\$12,202
AROOSTOOK	\$ 4,503,600,000	\$776,300,000	\$ 5,279,900,000	3.0729%	67,111	5.09%	\$6,200	\$1,429	\$2,369	\$ 9,998
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.2911%	293,557	22.28%	\$6,200	\$12,690	\$10,362	\$29,252
<i>Minus FRANKLIN</i>	<i>\$ 4,010,050,000</i>	<i>\$342,800,000</i>	<i>\$4,352,850,000</i>	<i>2.47%</i>	<i>29,897</i>	<i>2.22%</i>				
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.7634%	54,811	4.16%	\$6,200	\$3,610	\$1,936	\$11,746
KENNEBEC	\$10,636,100,000	\$ 7,100,000	\$10,643,200,000	6.1943%	122,083	9.27%	\$6,200	\$2,880	\$4,309	\$13,390
KNOX	\$ 7,450,400,000	\$ 19,800,000	\$ 7,470,200,000	4.3476%	39,771	3.02%	\$6,200	\$2,202	\$1,404	\$9,625
LINCOLN	\$ 7,534,750,000	\$ 15,450,000	\$ 7,550,200,000	4.3942%	34,342	2.60%	\$6,200	\$2,043	\$1,211	\$9,454
OXFORD	\$ 6,888,850,000	\$290,450,000	\$ 7,179,300,000	4.1783%	57,618	4.37%	\$6,200	\$1,943	\$2,034	\$10,177
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.4803%	151,096	11.47%	\$6,200	\$3,013	\$5,334	\$14,547
PISCATAQUIS	\$ 1,750,000,000	\$870,350,000	\$ 2,620,350,000	1.5251%	16,800	1.28%	\$6,200	\$709	\$593	\$7,502
SAGadahoc	\$ 4,671,500,000		\$ 4,671,500,000	2.7181%	35,634	2.71%	\$6,200	\$1,264	\$1,258	\$8,722
SOMERSET	\$ 4,418,200,000	\$897,050,000	\$ 5,315,250,000	3.0935%	50,592	3.84%	\$6,200	\$1,438	\$1,786	\$9,424
WALDO	\$ 4,417,750,000	\$ 2,100,000	\$ 4,419,850,000	2.5724%	39,694	3.01%	\$6,200	\$1,196	\$1,401	\$8,797
WASHINGTON	\$ 3,247,200,000	\$377,300,000	\$ 3,624,500,000	2.1095%	31,490	2.39%	\$6,200	\$981	\$1,112	\$8,292
YORK	\$33,490,850,000		\$33,490,850,000	19.4915%	206,229	15.65%	\$6,200	\$9,064	\$7,279	\$22,543
							\$93,000.00	\$46,680	\$46,172	\$92,852
									TOTAL	\$185,852

MCCA Dues Formula #2

SUMMARY 2019 STATE VALUATION AS FILED WITH THE SECRETARY OF STATE, January 22, 2019

JEROME D. GERARD, STATE TAX ASSESSOR

COUNTY	MUNICIPALITY VAL	UNORGANIZED VAL	TOTAL	% of T Val.	Pop.	% of T Pop	\$186,000/\$7k \$105,000/56.5%	21.75%VAL \$40,500	21.75%POP \$40,500	TOTAL
ANDROSCOGGIN	\$ 8,191,950,000		\$ 8,191,950,000	4.77%	107,679	8.17%	\$7,000	\$1,932	\$3,309	\$12,241
AROOSTOOK	\$ 4,503,600,000	\$776,300,000	\$ 5,279,900,000	3.07%	67,111	5.09%	\$7,000	\$1,243	\$2,061	\$10,304
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.28%	\$7,000	\$11,052	\$9,023	\$27,075
<i>Minus FRANKLIN</i>	<i>\$ 4,010,050,000</i>	<i>\$342,800,000</i>	<i>\$4,352,850,000</i>	<i>2.47%</i>	<i>29,897</i>	<i>2.22%</i>				
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.16%	\$7,000	\$3, 142	\$1,685	\$11,827
KENNEBEC	\$10,636,100,000	\$ 7,100,000	\$10,643,200,000	6.19%	122,083	9.27%	\$7,000	\$2,507	\$3,754	\$13,261
KNOX	\$ 7,450,400,000	\$ 19,800,000	\$ 7,470,200,000	4.35%	39,771	3.02%	\$7,000	\$1,762	\$1,223	\$9,985
LINCOLN	\$ 7,534,750,000	\$ 15,450,000	\$ 7,550,200,000	4.39%	34,342	2.60%	\$7,000	\$1,778	\$1,053	\$9,831
OXFORD	\$ 6,888,850,000	\$290,450,000	\$ 7,179,300,000	4.18%	57,618	4.37%	\$7,000	\$1,693	\$1,770	\$10,463
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.47%	\$7,000	\$2,624	\$4,645	\$14,269
PISCATAQUIS	\$ 1,750,000,000	\$870,350,000	\$ 2,620,350,000	1.53%	16,800	1.26%	\$7,000	\$620	\$510	\$8,130
SAGadahoc	\$ 4,671,500,000		\$ 4,671,500,000	2.72%	35,634	2.71%	\$7,000	\$1,102	\$1,098	\$9,806
SOMERSET	\$ 4,418,200,000	\$897,050,000	\$ 5,315,250,000	3.09%	50,592	3.84%	\$7,000	\$1,251	\$1,555	\$9,806
WALDO	\$ 4,417,750,000	\$ 2,100,000	\$ 4,419,850,000	2.57%	39,694	3.01%	\$7,000	\$1,041	\$1,219	\$9,260
WASHINGTON	\$ 3,247,200,000	\$377,300,000	\$ 3,624,500,000	2.11%	31,490	2.39%	\$7,000	\$855	\$968	\$8,823
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.65%	\$7,000	\$7,893	\$6,338	\$21,231
							\$105,000.00	\$40,495	\$40,211	\$80,706
							\$185,706		TOTAL	\$185,852

MCCA Dues Formula #3

SUMMARY 2019 STATE VALUATION AS FILED WITH THE SECRETARY OF STATE, January 22, 2019

JEROME D. GERARD, STATE TAX ASSESSOR

COUNTY	MUNICIPALITY VAL	UNORGANIZED VAL	TOTAL	% of T Val.	Pop.	% of T Pop	\$186,000/\$7.5k \$112,500/60.5%	21.75%VAL \$36,750	21.75%POP \$36,750	TOTAL
ANDROSCOGGIN	\$ 8,191,950,000		\$ 8,191,950,000	4.77%	107,679	8.17%	\$7,500	\$1,753	\$3,002	\$12,255
AROOSTOOK	\$ 4,503,600,000	\$776,300,000	\$ 5,279,900,000	3.07%	67,111	5.09%	\$7,500	\$1,128	\$1,871	\$10,499
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.28%	\$7,500	\$10,029	\$8,188	\$25,717
<i>Minus FRANKLIN</i>	<i>\$ 4,010,050,000</i>	<i>\$342,800,000</i>	<i>\$4,352,850,000</i>	<i>2.47%</i>	<i>29,897</i>	<i>2.22%</i>				
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.16%	\$7,500	\$2,852	\$1,529	\$11,881
KENNEBEC	\$10,636,100,000	\$ 7,100,000	\$10,643,200,000	6.19%	122,083	9.27%	\$7,500	\$2,275	\$3,407	\$13,182
KNOX	\$ 7,450,400,000	\$ 19,800,000	\$ 7,470,200,000	4.35%	39,771	3.02%	\$7,500	\$1,599	\$1,110	\$10,209
LINCOLN	\$ 7,534,750,000	\$ 15,450,000	\$ 7,550,200,000	4.39%	34,342	2.60%	\$7,500	\$1,613	\$956	\$10,169
OXFORD	\$ 6,888,850,000	\$290,450,000	\$ 7,179,300,000	4.18%	57,618	4.37%	\$7,500	\$1,536	\$1,606	\$10,642
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.47%	\$7,500	\$2,381	\$4,215	\$14,096
PISCATAQUIS	\$ 1,750,000,000	\$870,350,000	\$ 2,620,350,000	1.53%	16,800	1.26%	\$7,500	\$562	\$463	\$8,525
SAGadahoc	\$ 4,671,500,000		\$ 4,671,500,000	2.72%	35,634	2.71%	\$7,500	\$1,000	\$996	\$9,496
SOMERSET	\$ 4,418,200,000	\$897,050,000	\$ 5,315,250,000	3.09%	50,592	3.84%	\$7,500	\$1,136	\$1,411	\$10,047
WALDO	\$ 4,417,750,000	\$ 2,100,000	\$ 4,419,850,000	2.57%	39,694	3.01%	\$7,500	\$944	\$1,106	\$9,550
WASHINGTON	\$ 3,247,200,000	\$377,300,000	\$ 3,624,500,000	2.11%	31,490	2.39%	\$7,500	\$775	\$878	\$9,153
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.65%	\$7,500	\$7,163	\$5,751	\$20,414
							\$112,500	\$36,746	\$36,489	\$185,836
										(\$164)

If the flat fee was \$7,511 the shortage of \$164 would be a plus \$1.00

MCCA Dues Formula #4

Based on \$186,690 as the Total Amount of Membership Dues
Plus the Percentage of **Valuation** and **Population** for Each County

COUNTY	MUNICIPALITY VALUE	UNORGANIZED VALUE	TOTAL	% of Total Value	Pop	% of Total Pop	Cost Per Person	Total Dues			
								\$186,690	VALUE	POP	TOTAL
								75.53%	12.24%	12.24%	100.00%
								\$141,007	\$22,841.52	\$22,841.52	\$186,690
ANDROSCOGGIN	\$8,191,950,000		\$8,191,950,000	4.77%	107,679	8.23%	\$ 0.115	\$9,400	\$1,089.01	\$1,880	\$12,369
AROOSTOOK	\$4,503,600,000	\$776,300,000	\$5,279,900,000	3.07%	67,111	5.13%	\$ 0.168	\$9,400	\$701.89	\$1,172	\$11,274
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.43%	\$ 0.071	\$9,400	\$6,233.69	\$5,124	\$20,759
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.19%	\$ 0.221	\$9,400	\$1,773.26	\$957	\$12,131
KENNEBEC	\$10,636,100,000	\$7,100,000	\$10,643,200,000	6.19%	122,083	9.33%	\$ 0.106	\$9,400	\$1,414.87	\$2,131	\$12,946
KNOX	\$7,450,400,000	\$19,800,000	\$7,470,200,000	4.35%	39,771	3.04%	\$ 0.279	\$9,400	\$993.06	\$694	\$11,088
LINCOLN	\$7,534,750,000	\$15,450,000	\$7,550,200,000	4.39%	34,342	2.62%	\$ 0.320	\$9,400	\$1,003.70	\$599	\$11,004
OXFORD	\$6,888,850,000	\$290,450,000	\$7,179,300,000	4.18%	57,618	4.40%	\$ 0.197	\$9,400	\$954.39	\$1,006	\$11,361
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.55%	\$ 0.089	\$9,400	\$1,480.19	\$2,638	\$13,518
PISCATAQUIS	\$1,750,000,000	\$870,350,000	\$2,620,350,000	1.53%	16,800	1.28%	\$ 0.598	\$9,400	\$348.34	\$293	\$10,042
SAGadahoc	\$4,671,500,000		\$4,671,500,000	2.72%	35,634	2.72%	\$ 0.299	\$9,400	\$621.01	\$622	\$10,644
SOMERSET	\$4,418,200,000	\$897,050,000	\$5,315,250,000	3.09%	50,592	3.87%	\$ 0.217	\$9,400	\$706.59	\$883	\$10,990
WALDO	\$4,417,750,000	\$2,100,000	\$4,419,850,000	2.57%	39,694	3.03%	\$ 0.269	\$9,400	\$587.56	\$693	\$10,681
WASHINGTON	\$3,247,200,000	\$377,300,000	\$3,624,500,000	2.11%	31,490	2.41%	\$ 0.331	\$9,400	\$481.83	\$550	\$10,432
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.76%	\$ 0.085	\$9,400	\$4,452.15	\$3,600	\$17,453
Totals	\$167,965,950,000	\$3,857,200,000	\$171,823,150,000	100%	1,308,507	100%	\$ 0.22	\$141,007	\$22,842	\$22,842	\$186,690

Total Dues

MCCA Dues Formula #5

Based on \$186,690 as the Total Amount of Membership Dues
Plus the Percentage of **Valuation** for Each County

COUNTY	MUNICIPALITY VALUE	UNORGANIZED VALUE	TOTAL	% of Total Value	Pop	% of Total Pop	Cost Per Person	Total Dues		
								\$186,690	VALUE	TOTAL
								75.53%	24.47%	100.00%
								\$141,007	\$45,683.04	\$ 186,690
ANDROSCOGGIN	\$8,191,950,000		\$8,191,950,000	4.77%	107,679	8.23%	\$ 0.108	\$9,400	\$2,178.01	\$11,578
AROOSTOOK	\$4,503,600,000	\$776,300,000	\$5,279,900,000	3.07%	67,111	5.13%	\$ 0.161	\$9,400	\$1,403.78	\$10,804
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.43%	\$ 0.074	\$9,400	\$12,467.38	\$21,868
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.19%	\$ 0.236	\$9,400	\$3,546.53	\$12,947
KENNEBEC	\$10,636,100,000	\$7,100,000	\$10,643,200,000	6.19%	122,083	9.33%	\$ 0.100	\$9,400	\$2,829.73	\$12,230
KNOX	\$7,450,400,000	\$19,800,000	\$7,470,200,000	4.35%	39,771	3.04%	\$ 0.286	\$9,400	\$1,986.12	\$11,387
LINCOLN	\$7,534,750,000	\$15,450,000	\$7,550,200,000	4.39%	34,342	2.62%	\$ 0.332	\$9,400	\$2,007.39	\$11,408
OXFORD	\$6,888,850,000	\$290,450,000	\$7,179,300,000	4.18%	57,618	4.40%	\$ 0.196	\$9,400	\$1,908.78	\$11,309
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.55%	\$ 0.082	\$9,400	\$2,960.37	\$12,361
PISCATAQUIS	\$1,750,000,000	\$870,350,000	\$2,620,350,000	1.53%	16,800	1.28%	\$ 0.601	\$9,400	\$696.68	\$10,097
SAGadahoc	\$4,671,500,000		\$4,671,500,000	2.72%	35,634	2.72%	\$ 0.299	\$9,400	\$1,242.02	\$10,642
SOMERSET	\$4,418,200,000	\$897,050,000	\$5,315,250,000	3.09%	50,592	3.87%	\$ 0.214	\$9,400	\$1,413.18	\$10,814
WALDO	\$4,417,750,000	\$2,100,000	\$4,419,850,000	2.57%	39,694	3.03%	\$ 0.266	\$9,400	\$1,175.12	\$10,576
WASHINGTON	\$3,247,200,000	\$377,300,000	\$3,624,500,000	2.11%	31,490	2.41%	\$ 0.329	\$9,400	\$963.65	\$10,364
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.76%	\$ 0.089	\$9,400	\$8,904.29	\$18,305
Totals	\$167,965,950,000	\$3,857,200,000	\$171,823,150,000	100%	1,308,507	100%	\$ 0.22	\$141,007	\$45,683	\$186,690

Total Dues

MCCA Dues Formula #6

Based on \$186,690 as the Total Amount of Membership Dues
Plus the Percentage of **Population** for Each County

COUNTY	MUNICIPALITY VALUE	UNORGANIZED VALUE	TOTAL	% of Total Value	Pop	% of Total Pop	Cost Per Person	Total Dues		
								\$186,690	POP	TOTAL
								75.53%	24.47%	100.00%
								\$141,007	\$45,683.04	\$186,690
ANDROSCOGGIN	\$8,191,950,000		\$8,191,950,000	4.77%	107,679	8.23%	\$ 0.122	\$9,400.46	\$3,759	\$13,160
AROOSTOOK	\$4,503,600,000	\$776,300,000	\$5,279,900,000	3.07%	67,111	5.13%	\$ 0.175	\$9,400.46	\$2,343	\$11,743
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.43%	\$ 0.067	\$9,400.46	\$10,249	\$19,649
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.19%	\$ 0.206	\$9,400.46	\$1,914	\$11,314
KENNEBEC	\$10,636,100,000	\$7,100,000	\$10,643,200,000	6.19%	122,083	9.33%	\$ 0.112	\$9,400.46	\$4,262	\$13,663
KNOX	\$7,450,400,000	\$19,800,000	\$7,470,200,000	4.35%	39,771	3.04%	\$ 0.271	\$9,400.46	\$1,388	\$10,789
LINCOLN	\$7,534,750,000	\$15,450,000	\$7,550,200,000	4.39%	34,342	2.62%	\$ 0.309	\$9,400.46	\$1,199	\$10,599
OXFORD	\$6,888,850,000	\$290,450,000	\$7,179,300,000	4.18%	57,618	4.40%	\$ 0.198	\$9,400.46	\$2,012	\$11,412
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.55%	\$ 0.097	\$9,400.46	\$5,275	\$14,676
PISCATAQUIS	\$1,750,000,000	\$870,350,000	\$2,620,350,000	1.53%	16,800	1.28%	\$ 0.594	\$9,400.46	\$587	\$9,987
SAGadahoc	\$4,671,500,000		\$4,671,500,000	2.72%	35,634	2.72%	\$ 0.299	\$9,400.46	\$1,244	\$10,645
SOMERSET	\$4,418,200,000	\$897,050,000	\$5,315,250,000	3.09%	50,592	3.87%	\$ 0.221	\$9,400.46	\$1,766	\$11,167
WALDO	\$4,417,750,000	\$2,100,000	\$4,419,850,000	2.57%	39,694	3.03%	\$ 0.272	\$9,400.46	\$1,386	\$10,786
WASHINGTON	\$3,247,200,000	\$377,300,000	\$3,624,500,000	2.11%	31,490	2.41%	\$ 0.333	\$9,400.46	\$1,099	\$10,500
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.76%	\$ 0.080	\$9,400.46	\$7,200	\$16,600
Totals	\$167,965,950,000	\$3,857,200,000	\$171,823,150,000	100%	1,308,507	100%	\$ 0.22	\$141,007	\$45,683	\$186,690

Total Dues

MCCA Dues Formula #7

Flat Rate Based on \$186,000 as the Total Amount of Membership Dues
Equally Distributed Among 15 Member Counties Regardless of Statistical Data

COUNTY	MUNICIPALITY VALUE	UNORGANIZED VALUE	TOTAL	% of Total Value	Pop	% of Total Pop	Cost Per Person	TOTAL Flat
								\$ 186,000
ANDROSCOGGIN	\$8,191,950,000		\$8,191,950,000	4.77%	107,679	8.23%	\$ 0.115	\$12,400
AROOSTOOK	\$4,503,600,000	\$776,300,000	\$5,279,900,000	3.07%	67,111	5.13%	\$ 0.185	\$12,400
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.43%	\$ 0.042	\$12,400
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.19%	\$ 0.226	\$12,400
KENNEBEC	\$10,636,100,000	\$7,100,000	\$10,643,200,000	6.19%	122,083	9.33%	\$ 0.102	\$12,400
KNOX	\$7,450,400,000	\$19,800,000	\$7,470,200,000	4.35%	39,771	3.04%	\$ 0.312	\$12,400
LINCOLN	\$7,534,750,000	\$15,450,000	\$7,550,200,000	4.39%	34,342	2.62%	\$ 0.361	\$12,400
OXFORD	\$6,888,850,000	\$290,450,000	\$7,179,300,000	4.18%	57,618	4.40%	\$ 0.215	\$12,400
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.55%	\$ 0.082	\$12,400
PISCATAQUIS	\$1,750,000,000	\$870,350,000	\$2,620,350,000	1.53%	16,800	1.28%	\$ 0.738	\$12,400
SAGadahoc	\$4,671,500,000		\$4,671,500,000	2.72%	35,634	2.72%	\$ 0.348	\$12,400
SOMERSET	\$4,418,200,000	\$897,050,000	\$5,315,250,000	3.09%	50,592	3.87%	\$ 0.245	\$12,400
WALDO	\$4,417,750,000	\$2,100,000	\$4,419,850,000	2.57%	39,694	3.03%	\$ 0.312	\$12,400
WASHINGTON	\$3,247,200,000	\$377,300,000	\$3,624,500,000	2.11%	31,490	2.41%	\$ 0.394	\$12,400
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.76%	\$ 0.060	\$12,400
Totals	\$167,965,950,000	\$3,857,200,000	\$171,823,150,000	100%	1,308,507	100%	\$ 0.25	\$186,000
								Total Dues

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

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
Totals	\$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

Appendix III: Ten Year History of MCCA Dues 2009-2019

MCCA Annual Membership Dues

2009	=	\$8,000 (\$128,000)
2010	=	\$7,999 (\$127,984)
2011	=	\$8,765 (\$140,240)
2012	=	\$8,765 (\$140,240)
2013	=	\$8,765 (\$140,240)
2014	=	\$8,765 (\$140,240)
2015	=	\$8,765 (\$140,240)
2016	=	\$8,765 (\$140,240)
2017	=	\$8,950 (budgeted for \$143,200 but collected \$132,250 as Franklin County no longer a member)
2018	=	\$9,129 (\$136,935)
2019	=	\$9,402 (\$141,043)