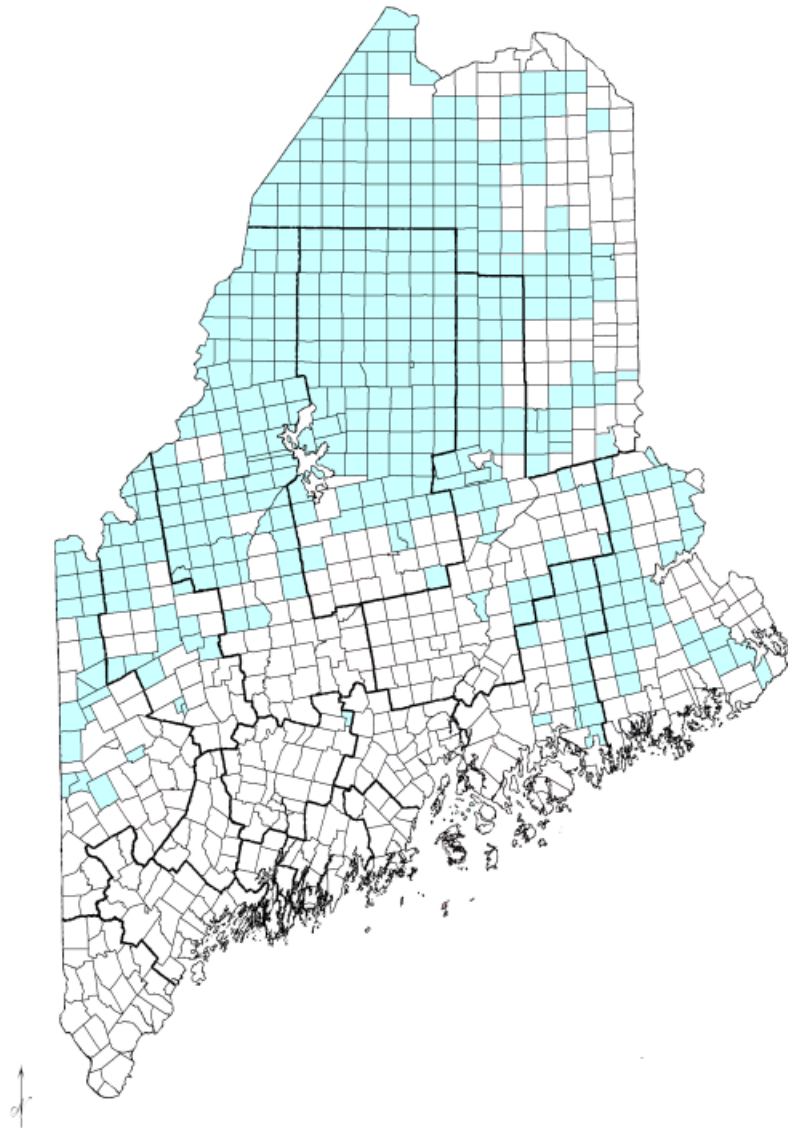


UNORGANIZED TERRITORY MUNICIPAL COST COMPONENTS



FISCAL YEAR 2018-2019

An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2018-19

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, prompt determination and certification of the municipal cost components in the Unorganized Territory Tax District are necessary to the establishment of a mill rate and the levy of the Unorganized Territory Educational and Services Tax; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. Municipal cost components for services rendered. In accordance with the Maine Revised Statutes, Title 36, chapter 115, the Legislature determines that the net municipal cost component for services and reimbursements to be rendered in fiscal year 2018-19 is as follows:

Fiscal Administration – Office of the State Auditor	\$233,077
Education	12,335,556
Forest Fire Protection	150,000
Human Services - General Assistance	65,000
Property Tax Assessment - Operations	1,246,676
Maine Land Use Planning Commission - Operations	569,905
TOTAL STATE AGENCIES	\$14,600,214
County Reimbursements for Services:	
Aroostook	\$1,458,226
Franklin	953,878
Hancock	241,550
Kennebec	11,595
Oxford	1,362,600
Penobscot	1,152,652
Piscataquis	965,963
Somerset	1,624,102
Washington	1,032,764
TOTAL COUNTY SERVICES	\$8,803,330

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COUNTY TAX INCREMENT FINANCING DISTRIBUTIONS FROM FUND

Tax Increment Financing Payments	\$3,522,650
TOTAL REQUIREMENTS	\$26,926,194

COMPUTATION OF ASSESSMENT

Requirements	\$26,926,194
Less Deductions:	
General Revenue	
State Revenue Sharing	\$80,000
Homestead Reimbursement	100,000
Miscellaneous Revenues	10,000
Transfer from Unassigned Fund Balance	300,000
TOTAL GENERAL REVENUE DEDUCTIONS	\$490,000
Educational Revenue	
Land Reserve Trust	\$70,000
Tuition/Travel	80,000
United States Forestry Payment in Lieu of Taxes	5,000
Special - Teacher Retirement	230,000
TOTAL EDUCATION REVENUE DEDUCTIONS	\$385,000
TOTAL REVENUE DEDUCTIONS	\$875,000
TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY	\$26,051,194

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

SUMMARY

This bill establishes municipal cost components for State and county services provided to the unorganized territory that would be paid for by a municipality. The municipal cost components constitute the property tax for the unorganized territory.

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GENERAL ANALYSIS

MUNICIPAL COST COMPONENTS BUDGETS **BEFORE** COUNTY TAXES AND OVERLAY
FIVE YEAR ANALYSIS

	FY 2015	FY 2016	% Increase (-)Decrease	FY 2017	% Increase (-)Decrease	FY 2018	% Increase (-)Decrease	FY 2019	% Increase (-)Decrease
State Agencies									
Fiscal Administrator	\$ 219,722	254,952	16.0	251,277	-1.4	225,510	-10.3	233,077	3.4
Education	12,022,813	12,129,121	0.9	12,288,717	1.3	12,264,663	-0.2	12,335,556	0.6
Forest Fire Protection	150,000	150,000	0.0	150,000	0.0	150,000	0.0	150,000	0.0
Human Services - General Assis	55,750	55,750	0.0	65,000	16.6	65,000	0.0	65,000	0.0
Maine Revenue Service	1,031,852	950,000	-7.9	935,000	-1.6	1,031,446	10.3	1,246,676	20.9
LUPC - Operations	523,019	529,025	1.1	544,194	2.9	549,577	1.0	569,905	3.7
Subtotal of State Agency	14,003,156	14,068,848	0.5	14,234,188	1.2	14,286,196	0.4	14,600,214	2.2
Less Deductions									
General	-2,564,538	-2,509,945	-2.1	-1,903,945	-24.1	-1,090,000	-42.8	-490,000	-55.0
Educational	-323,455	-418,317	29.3	-419,049	0.2	-425,768	1.6	-385,000	-9.6
Total State Agencies	11,115,163	11,140,586	0.2	11,911,194	6.9	12,770,428	7.2	13,725,214	7.5
County Services									
Aroostook	1,042,847	1,216,139	16.6	1,251,259	2.9	1,288,800	3.0	1,458,226	13.1
Franklin	991,854	1,029,624	3.8	998,235	-3.0	888,252	-11.0	953,878	7.4
Hancock	320,363	223,152	-30.3	236,660	6.1	238,750	0.9	241,550	1.2
Kennebec	11,831	12,115	2.4	10,669	-11.9	12,823	20.2	11,595	-9.6
Oxford	1,185,959	1,247,937	5.2	1,257,130	0.7	1,273,300	1.3	1,362,600	7.0
Penobscot	1,020,403	1,033,537	1.3	1,067,291	3.3	1,071,109	0.4	1,152,652	7.6
Piscataquis	990,627	1,008,711	1.8	962,139	-4.6	1,014,232	5.4	965,963	-4.8
Somerset	1,441,824	1,463,162	1.5	1,679,712	14.8	1,663,298	-1.0	1,624,102	-2.4
Washington	839,105	870,612	3.8	978,140	12.4	1,008,408	3.1	1,032,764	2.4
Total County Services	7,844,813	8,104,989	3.3	8,441,235	4.1	8,458,972	0.2	8,803,330	4.1
TAX COMMITMENT BEFORE T	18,959,976	19,245,575	1.5	20,352,429	5.8	21,229,400	4.3	22,528,544	6.1
TIF TAX COMMITMENT	3,100,000	2,800,000	-9.7	2,027,000	-27.6	3,957,567	95.2	3,522,650	-11.0
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	\$ 22,059,976	22,045,575	-0.1	22,379,429	1.5	25,186,967	12.5	26,051,194	3.4

MUNICIPAL COST COMPONENTS BUDGETS **AFTER** COUNTY TAXES AND OVERLAY
FIVE YEAR ANALYSIS

	FY 2015	FY 2016	% Increase (-)Decrease	FY 2017	% Increase (-)Decrease	FY 2018	% Increase (-)Decrease	FY 2019	% Increase (-)Decrease
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	22,059,976	22,045,575	-0.1	22,379,429	1.5	25,186,968	12.5	26,051,194	3.4
	Actual County Taxes and MRS Overlay								
County Taxes								Estimated	
Aroostook	666,769	695,604	4.3	766,295	10.2	786,573	2.6	810,170	3.0
Franklin	375,030	386,042	2.9	407,043	5.4	399,300	-1.9	411,279	3.0
Hancock	100,033	108,307	8.3	106,838	-1.4	107,584	0.7	111,887	4.0
Kennebec	3,649	5,116	40.2	6,986	36.6	7,746	10.9	8,056	4.0
Knox	17,784	18,600	4.6	19,318	3.9	19,350	0.2	19,427	0.4
Lincoln	18,316	19,581	6.9	19,554	-0.1	19,657	0.5	19,736	0.4
Oxford	207,013	209,739	1.3	218,068	4.0	219,851	0.8	222,050	1.0
Penobscot	382,489	396,995	3.8	424,979	7.0	441,854	4.0	455,110	3.0
Piscataquis	1,060,144	1,090,641	2.9	1,121,187	2.8	1,153,000	2.8	1,188,743	3.1
Sagadahoc	0	0	0.0	0	0.0	0	0.0	0	0.0
Somerset	1,684,508	1,883,930	11.8	1,971,415	4.6	2,066,899	4.8	2,170,244	5.0
Waldo	3,446	3,379	-1.9	3,375	-0.1	3,506	3.9	3,618	3.2
Washington	570,892	589,813	3.3	620,557	5.2	628,677	1.3	656,967	4.5
Total County Taxes	5,090,073	5,407,747	6.2	5,685,615	5.1	5,853,997	3.0	6,077,287	3.8
TAX COMMITMENT BEFORE OVERLAY	27,150,049	27,453,322	1.1	28,065,044	2.2	31,040,965	10.6	32,128,481	3.5
Maine Revenue Service - Overlay	515,148	454,366	-11.8	490,928	8.0	542,582	10.5	575,137	6.0
TOTAL TAX COMMITMENT AFTER COUNTY TAXES & OVERLAY	\$ 27,665,197	27,907,688	0.9	28,555,972	2.3	31,583,547	10.6	32,703,618	3.5

AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYSIS

SOURCE: *Maine Revenue Services*
2003-2017

County	2004	2005	2006	*2007	2008	2009	**2010	2011	2012	***2013	2014	2015	* # 2016	2017
Aroostook	0.00754	0.00754	0.00696	0.00646	0.00641	0.00825	0.00825	0.00658	0.00666	0.00672	0.00699	0.00693	0.00637	0.00631
Franklin	0.01117	0.01024	0.00883	0.00808	0.00810	0.00885	0.00885	0.00720	0.00733	0.00897	0.00825	0.00833	0.00775	0.00746
Hancock	0.00620	0.00666	0.00601	0.00578	0.00495	0.00670	0.00670	0.00500	0.00500	0.00474	0.00575	0.00530	0.00500	0.00500
Kennebec	0.00884	0.00816	0.00718	0.00480	0.00473	0.00642	0.00642	0.00560	0.00657	0.00618	0.00643	0.00597	0.00648	0.00071
Knox	0.00574	0.00592	0.00472	0.00463	0.00446	0.00631	0.00631	0.00481	0.00480	0.00463	0.00464	0.00469	0.00447	0.00472
Lincoln	0.00557	0.00585	0.00505	0.00478	0.00463	0.00636	0.00636	0.00503	0.00507	0.00489	0.00497	0.00506	0.00479	0.00504
Oxford	0.00805	0.00853	0.00721	0.00703	0.00688	0.00860	0.00860	0.00818	0.00876	0.00849	0.00993	0.01019	0.00912	0.00909
Penobscot	0.00962	0.00969	0.00857	0.00842	0.00852	0.01055	0.01055	0.00866	0.00887	0.00865	0.00866	0.00870	0.00777	0.00808
Piscataquis	0.00798	0.00841	0.00725	0.00691	0.00716	0.00951	0.00951	0.00703	0.00699	0.00673	0.00693	0.00670	0.00601	0.00622
Somerset	0.00765	0.00780	0.00685	0.00676	0.00821	0.00906	0.00906	0.00856	0.00864	0.00837	0.00823	0.00846	0.00803	0.00805
Waldo	0.00637	0.00692	0.00502	0.00482	0.00506	0.00704	0.00704	0.00559	0.00583	0.00561	0.00563	0.00559	0.00527	0.00560
Washington	0.00894	0.00919	0.00882	0.00837	0.00770	0.00930	0.00930	0.00812	0.00823	0.00814	0.00811	0.00846	0.00773	0.00801

State Agency
Services Mill
Rate

0.004409 0.004399 0.004578 0.003952 0.003531 0.003392 0.005151 0.004424 0.003599 0.00342 0.00347 0.00343 0.003194 0.003322

Note: The State Agency, and County Taxes are included in the Aggregate UT County Mill Rate along with MRS - Overlay.

* Revaluation Year

** First year of Wind TIFs in Franklin and Washington Counties

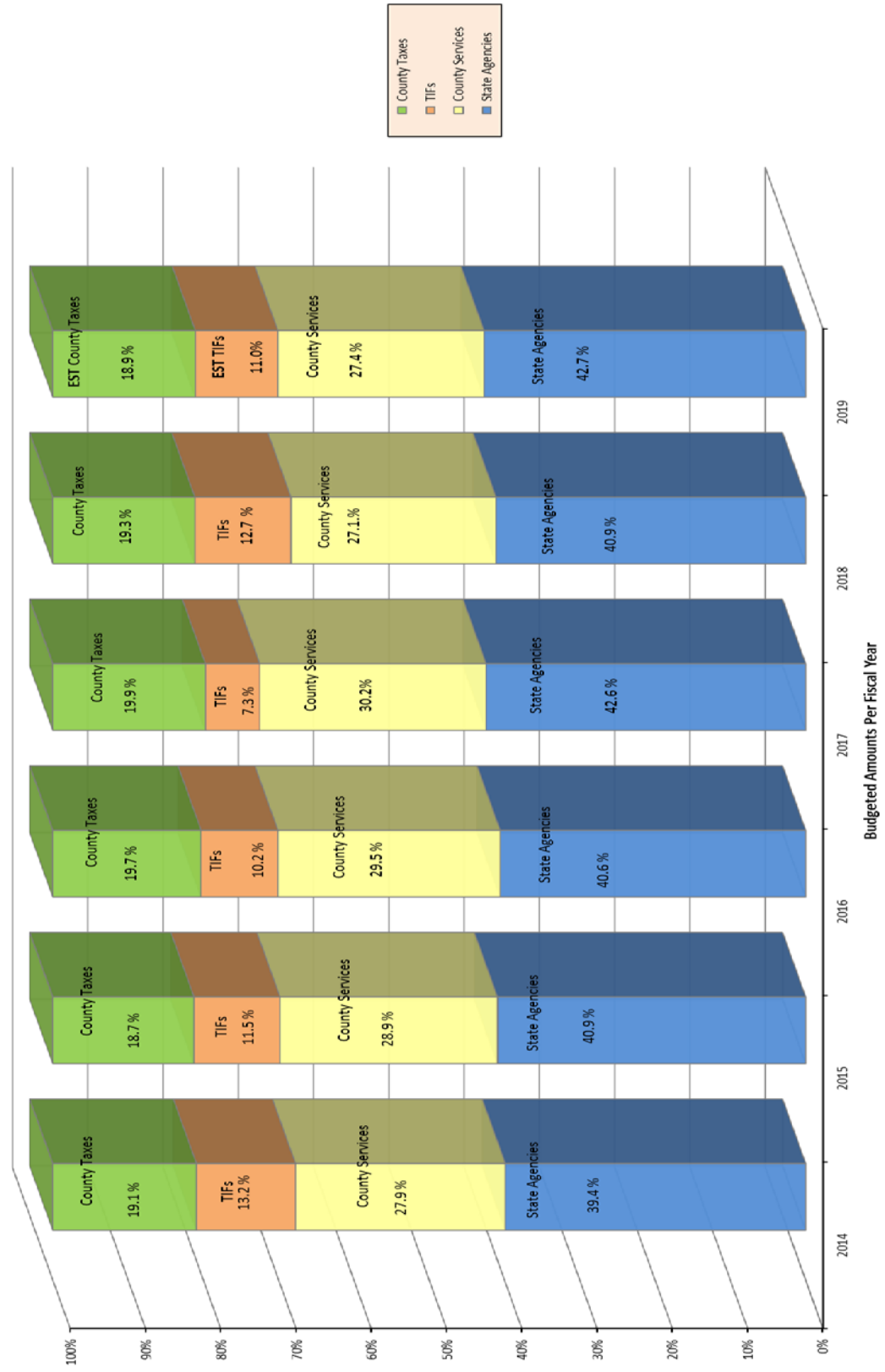
*** First year of Wind TIFs in Hancock County

First year of Omnibus Wind TIFs in Somerset and Hancock Counties.

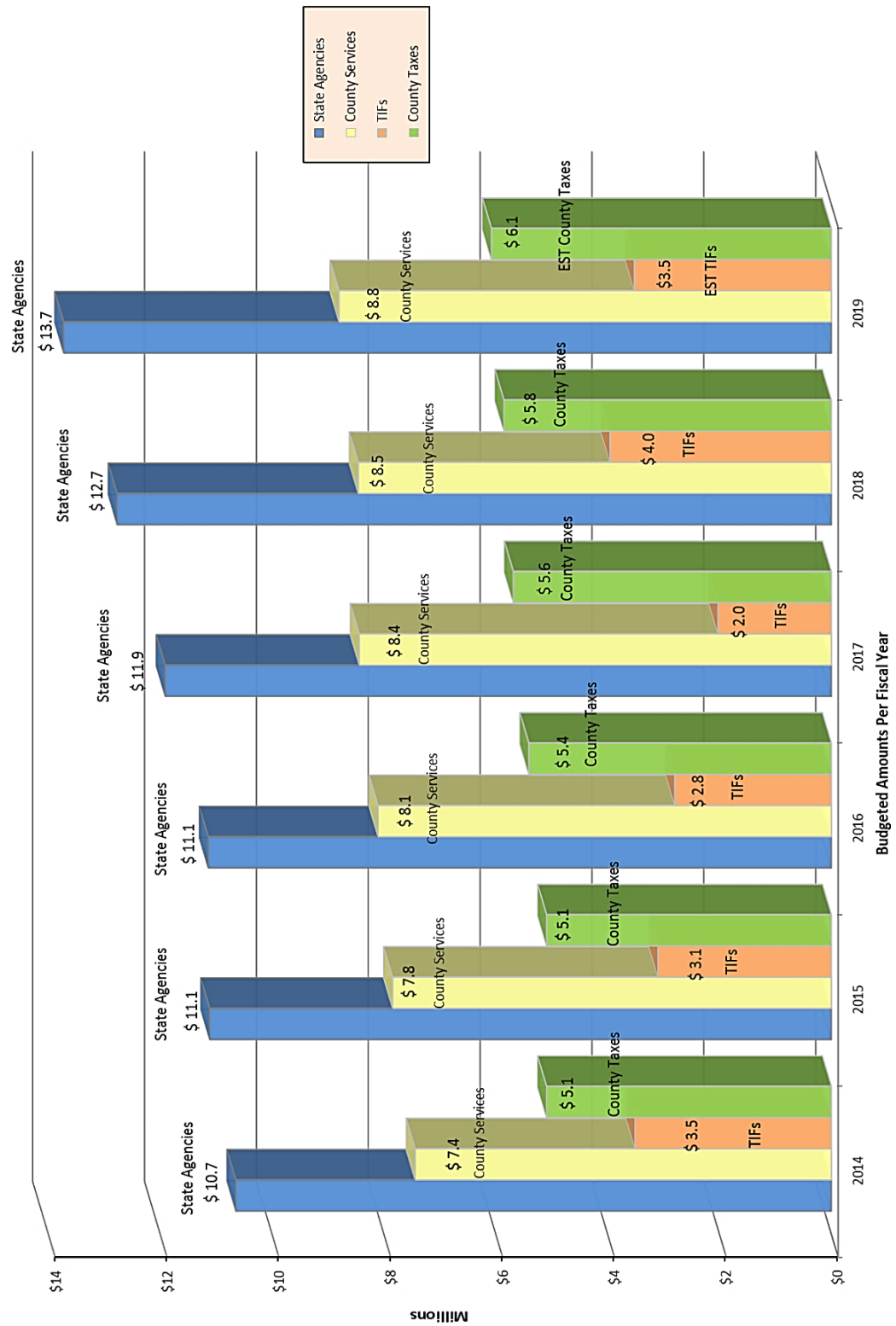
CHARTS AND GRAPHS

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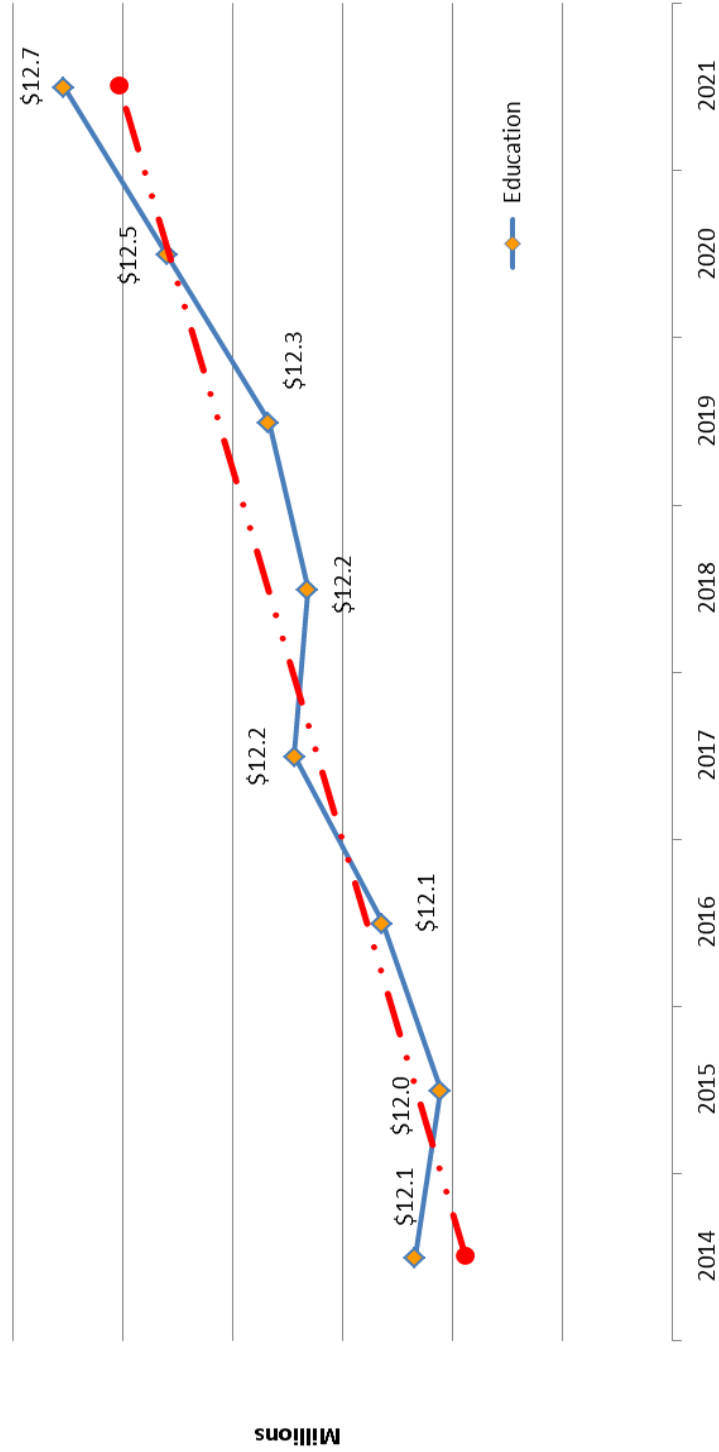
UT Education and Services Fund Historical Municipal Cost Component Percentages with UT County Taxes - Net of Revenue Fiscal Years 2014 to 2019



UT Education and Services Fund Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue Fiscal Years 2014 to 2019

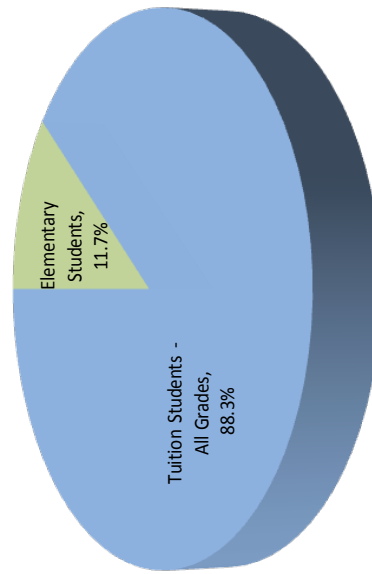


UT Education and Services Fund
 Selected State Agencies Component - Education (EUT) - Fiscal Years 2014 to 2019
 with Linear Trendline



EUT Student Enrollment by Category

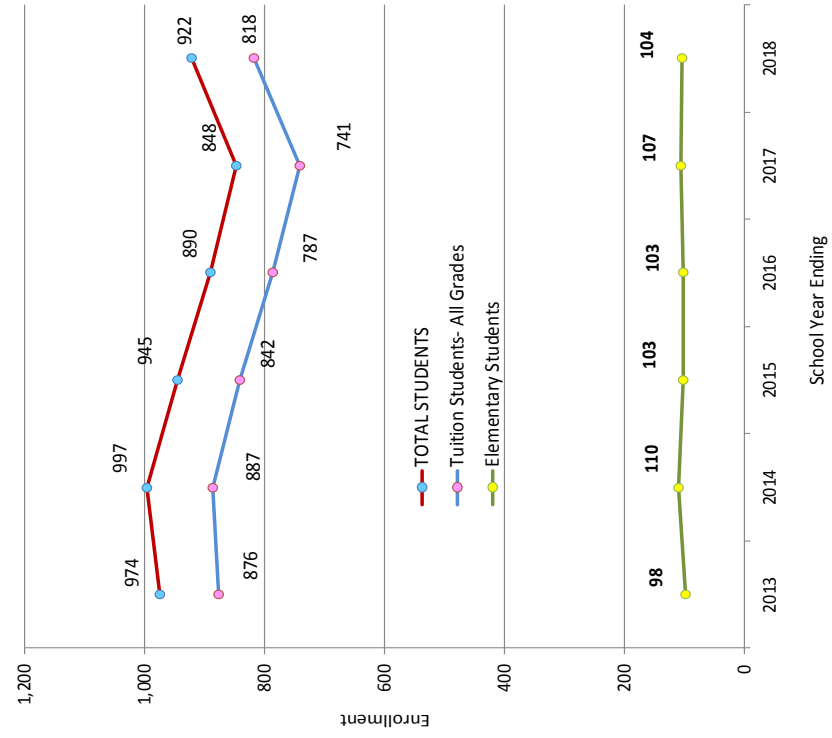
For School Year 2018
School Year 2018 Enrollments are Estimates
based on Oct 1, 2017 Enrollments



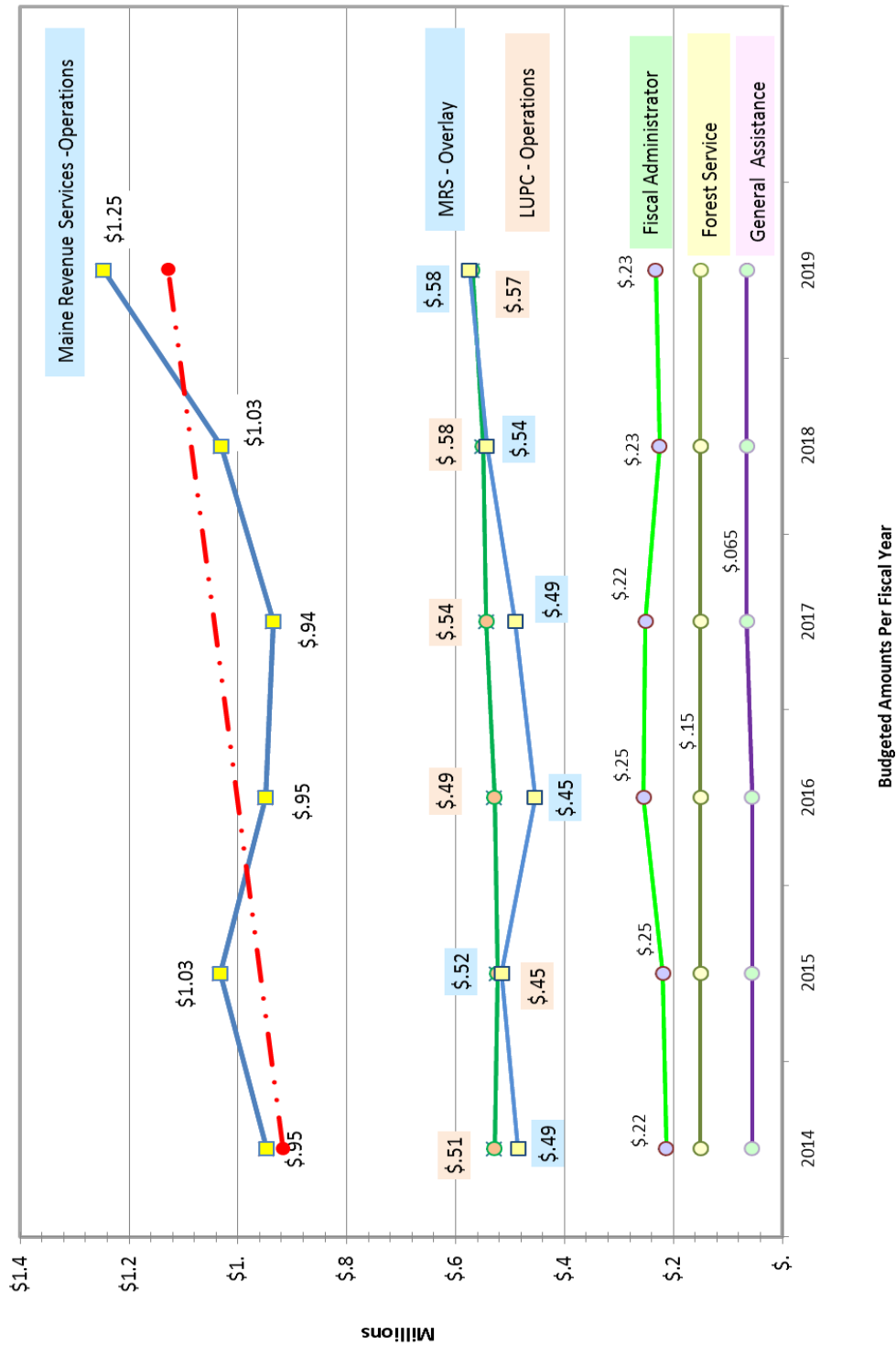
Total 2018 Student Enrollment - 922

Historical EUT Student Enrollment

For School Years 2013 to 2018
School Year 2018 Enrollments are Estimates
based on October 1, 2017 Enrollments



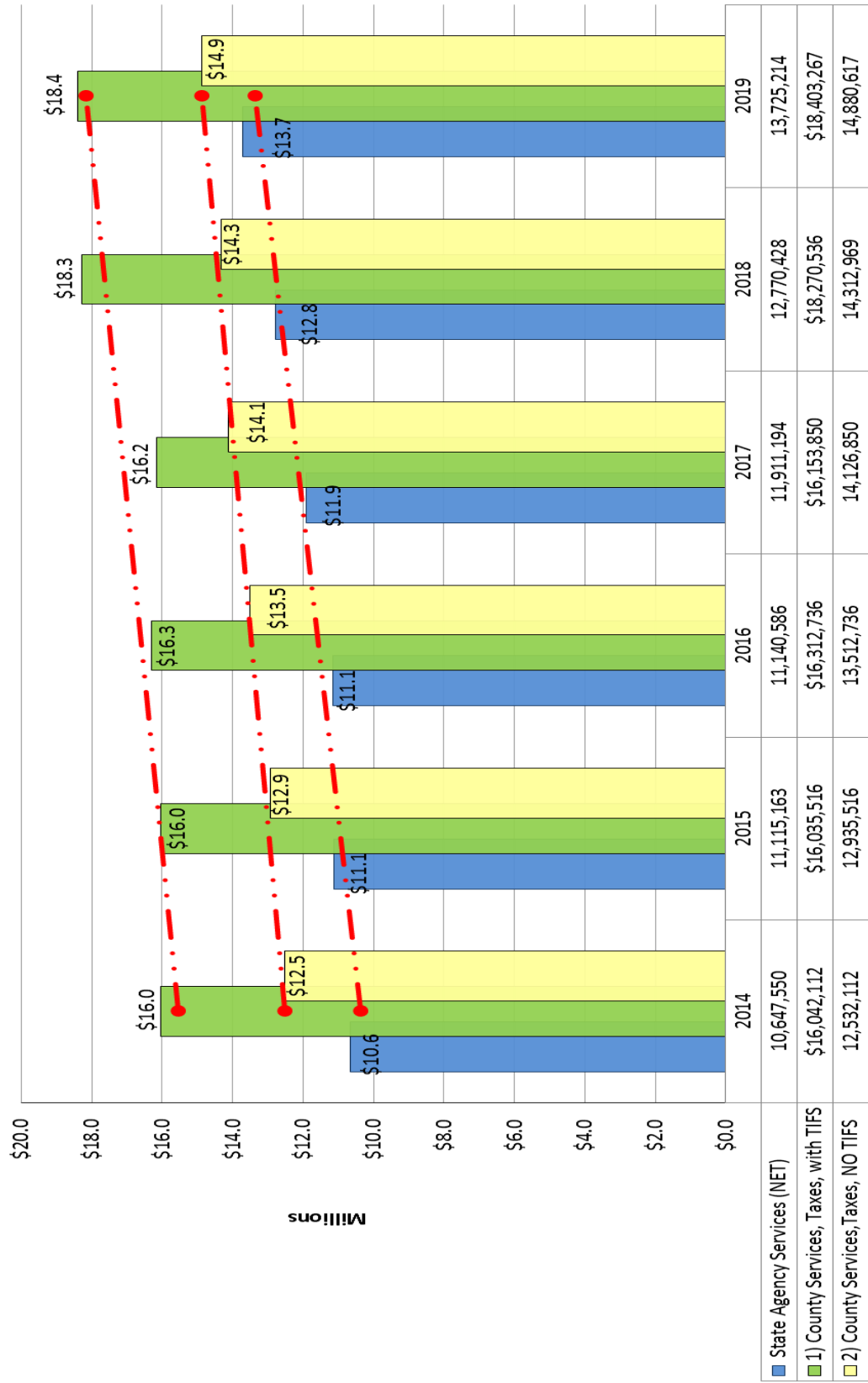
UT Education and Services Fund Selected State Agencies Components Other Than Education - Fiscal Years 2014 to 2019 with Linear Trendline for Maine Revenue Services Operations



UT Education and Services Fund

State Agency and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2014 to 2019

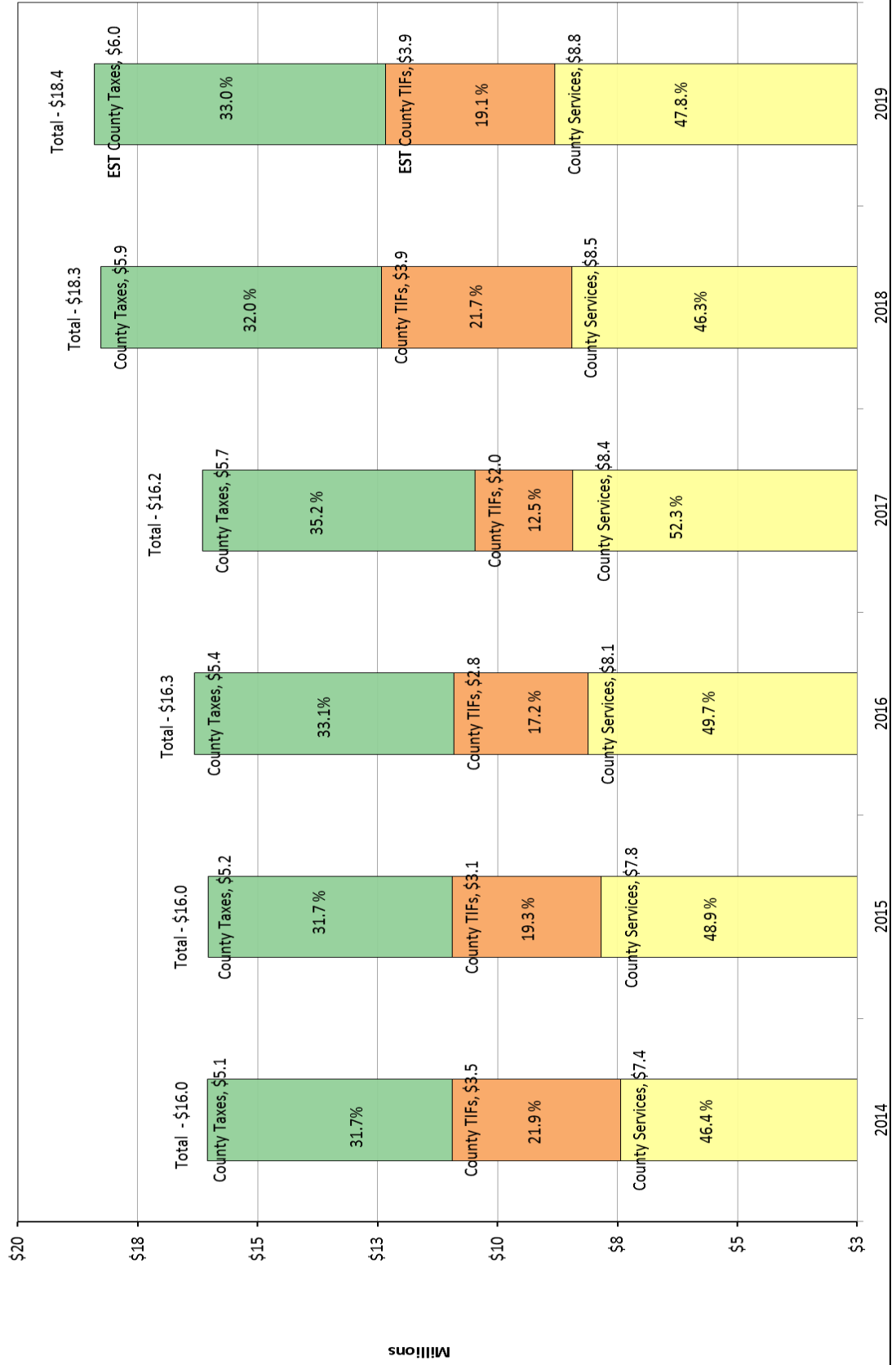
County Budget Totals : 1) With TIFS and 2) Without TIFS



Historical County Municipal Cost Component Percentages

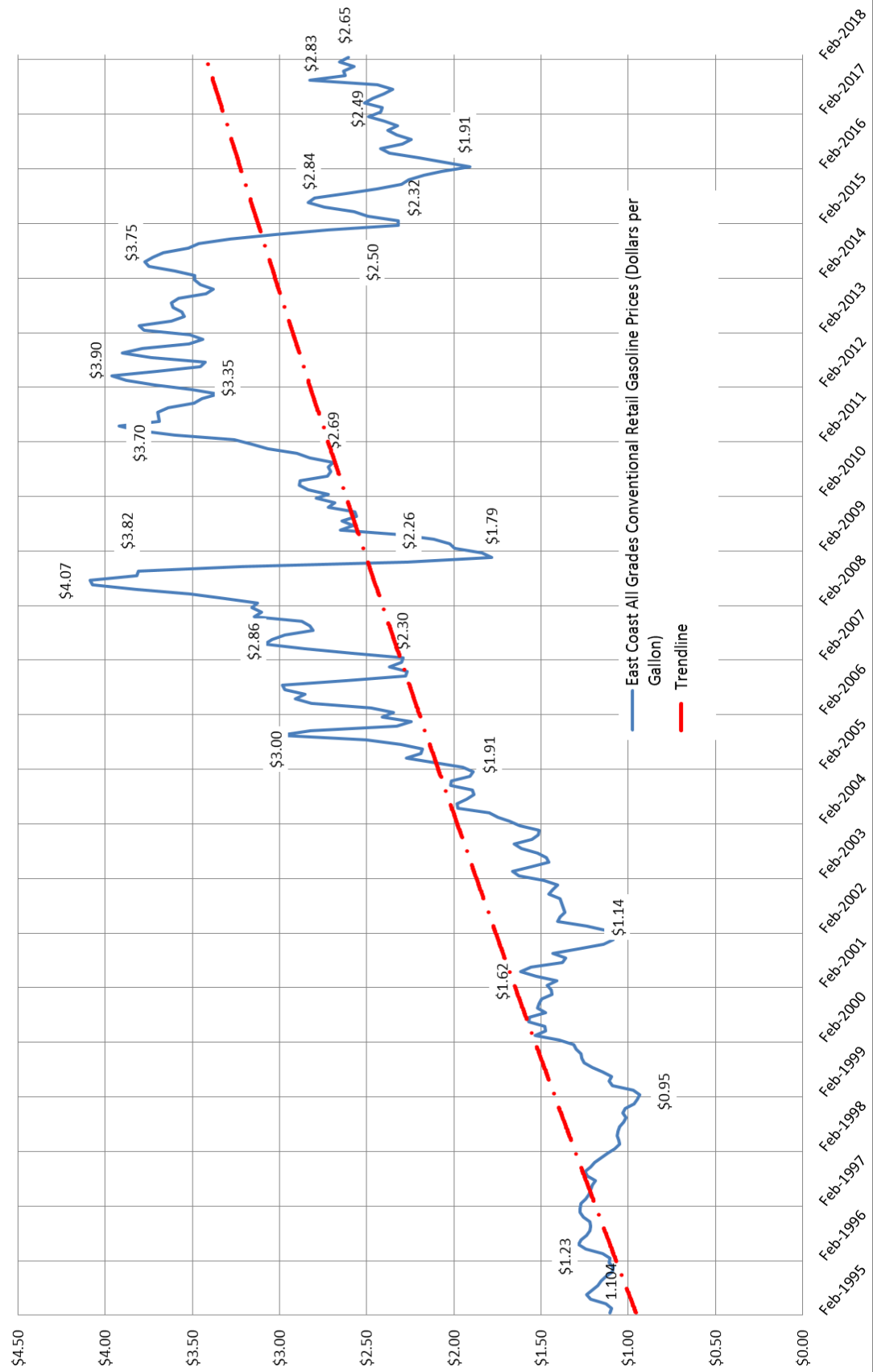
For Fiscal Years 2014 to 2019

Net of Revenue



East Coast All Grades Conventional Retail Gasoline Prices

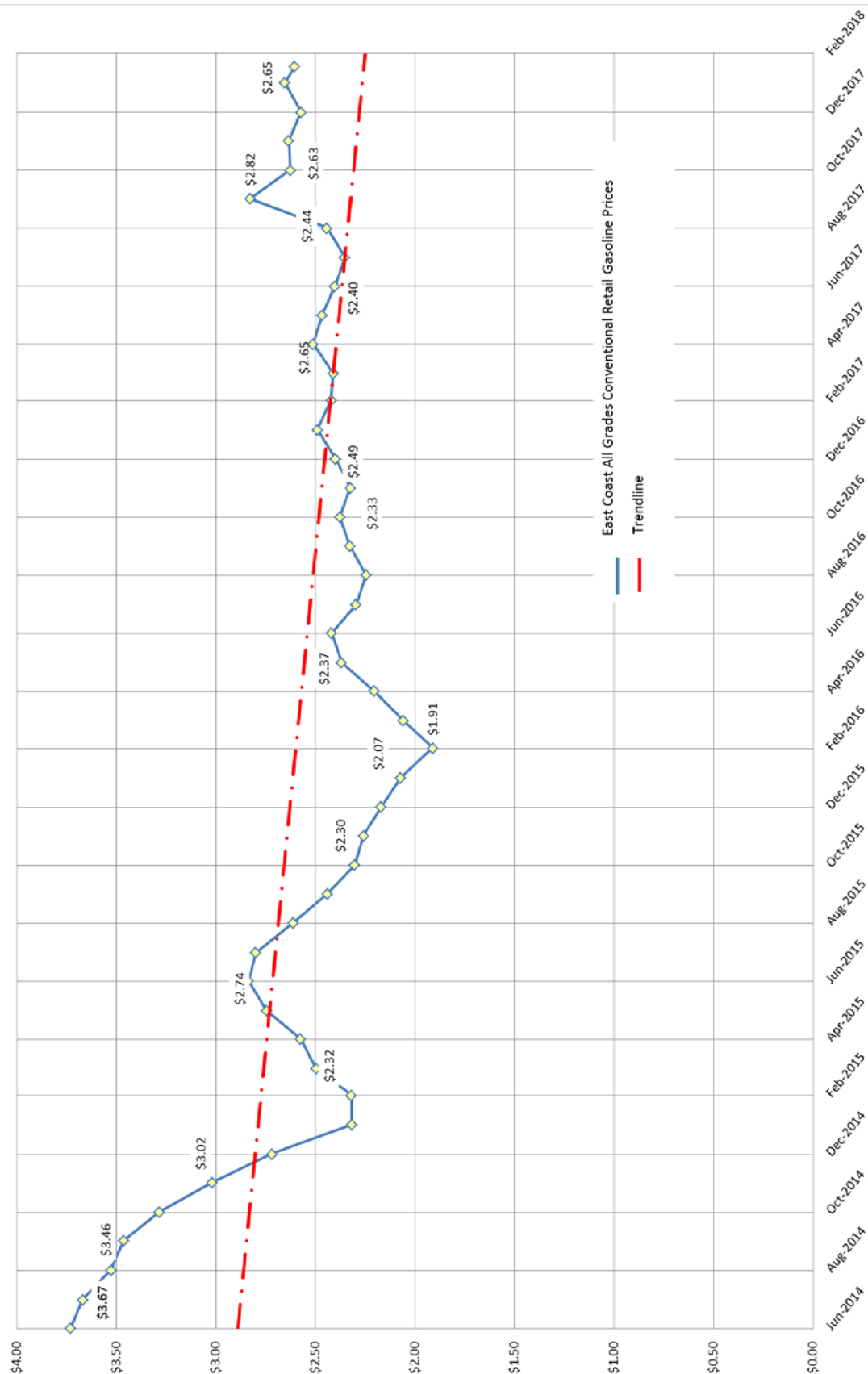
Source of Data: U.S. Energy Information Administration - Long Term Price Movements
Dollars Per Gallon for the Period December 1995 to January 2018 with Linear Trendline



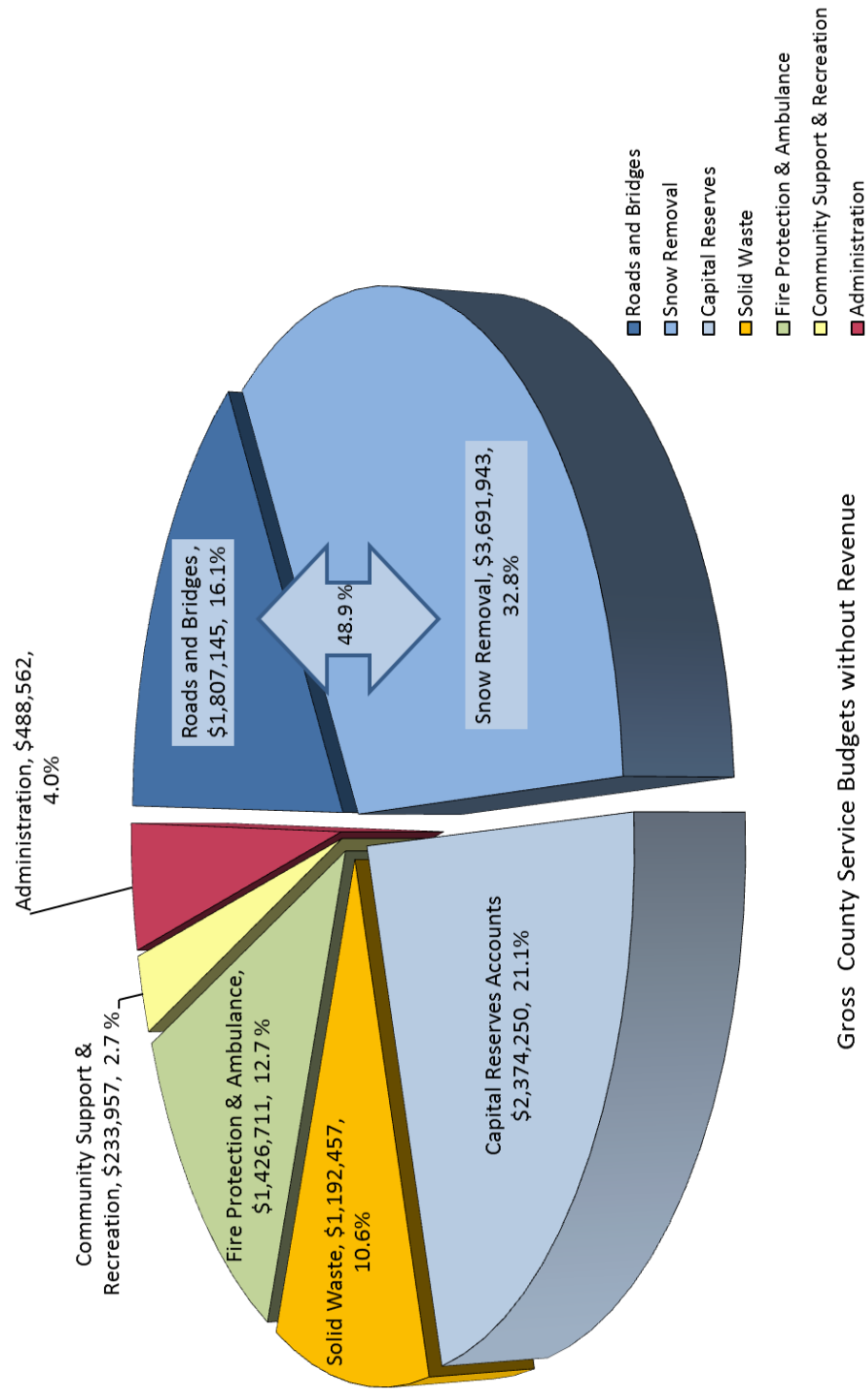
East Coast All Grades Conventional Retail Gasoline Prices - Short Term Price Movements

Source of Data: U.S. Energy Information Administration - Short Term Price Movements

Dollars Per Gallon for the Periods June 2014 to February 2018 With Linear Trendline



UT Education and Services Fund FY 2019 County Municipal Services Budgets by Function



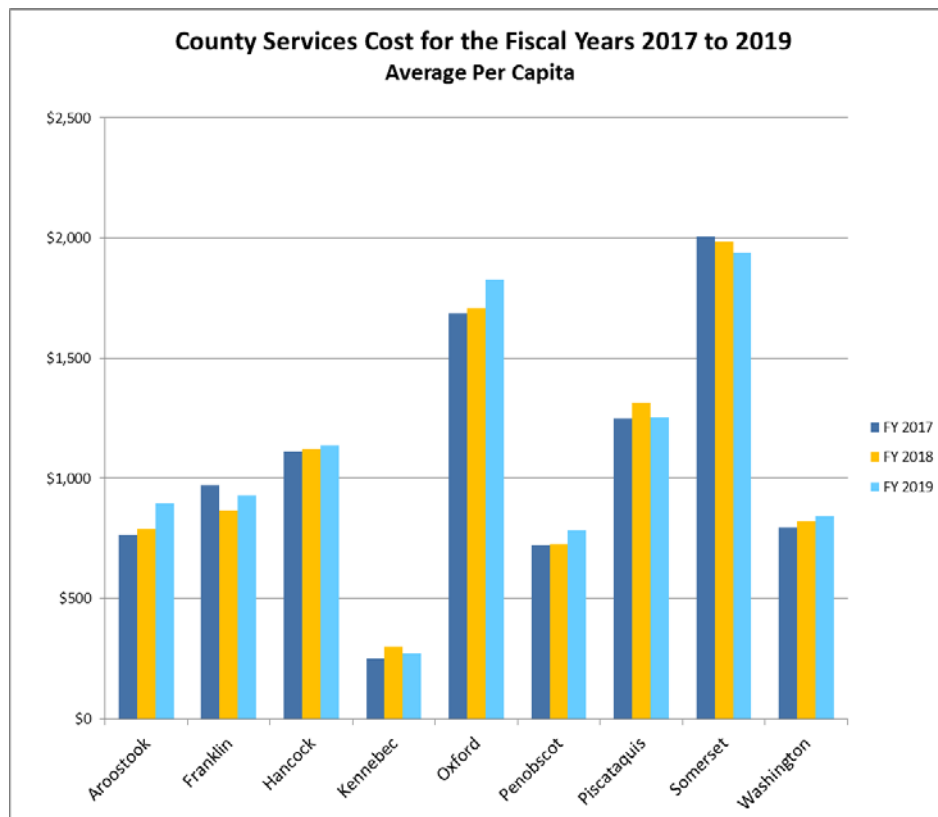
Gross County Service Budgets without Revenue Deductions

NOTE: 48.9% of the Functional Category Costs are directly related to the Retail Cost of Gasoline

SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY *

County	FY 2017		FY 2018		US Census		2019
	FY 2017 Cost Per Capita	County Services Tax Assessment	FY 2018 Cost Per Capita	County Services Tax Assessment	FY 2019 Cost Per Capita	2010 UT Resident Population	
Aroostook	\$766	\$1,251,259	\$790	\$1,288,800	\$893	1,633	\$1,458,226
Franklin	973	998,235	866	888,252	930	1,026	953,878
Hancock	1,111	236,660	1,121	238,750	1,135	213	241,550
Kennebec	248	10,669	299	12,823	270	43	11,595
Oxford	1,685	1,257,130	1,707	1,273,300	1,827	746	1,362,600
Penobscot	723	1,067,291	726	1,071,109	781	1,476	1,152,652
Piscataquis	1,248	962,139	1,316	1,014,232	1,253	771	965,963
Somerset	2,004	1,679,712	1,985	1,663,298	1,938	838	1,624,102
Washington	797	978,140	822	1,008,408	842	1,227	1,032,764
		<u>\$8,441,235</u>		<u>\$8,458,972</u>		<u>7,973</u>	<u>\$8,803,330</u>
Straight Average of Services Cost Per Capita	<u>\$1,062</u>		<u>\$1,070</u>		<u>\$1,097</u>		
Weighted Average of Services Cost Per Capita	<u>\$1,059</u>		<u>\$1,061</u>		<u>\$1,104</u>		

* Knox, Lincoln and Waldo counties are not included because they provide no UT county services. Knox and Lincoln each have 1 UT resident



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FISCAL YEAR 2019
MCC BUDGET ANALYSIS

ANALYSIS OF MUNICIPAL COST COMPONENTS BUDGETS

WORK SESSION - FISCAL YEAR 2019

STATE SERVICES:

Office of the State Auditor – Fiscal Administrator of the Unorganized Territory (\$233,077)

Up 3.4% or \$ 7,567 from FY 2018

This line supports the annual financial statement audit performed by a private public accounting firm; the printing and distribution of the annual report; and the payment to the Passamaquoddy Tribe required by Title 36 MRSA §1605 (2-B). The increase is primarily driven by a \$ 5,000 increase that is budgeted to pay the Passamaquoddy Tribe for municipal services to UT residents in Indian Township who are not tribal members. The remaining \$2,567 is the annual changes in wages and employee benefits.

Department of Education – Education in the Unorganized Territory (\$12,335,556)

Up 0.7% or \$70,893 from FY 2018

General Fund increases in Personal Service expenditures drive the growth. All Other expenditures are basically the same as FY 2018.

This revenue will provide education, transportation, and special education services to approximately 922 UT pupils. School year 2018 EUT pupil enrollment increased 8.7%, (74 pupils) and it is the first increase in three years. The breakdown of enrolled UT students is as follows:

EUT Enrollment - Category	April 1st 2015	April 1st 2016	April 1st 2017	Estimated April 1st 2018
Edmunds School, Washington County	55	55	60	55
Connor School, Aroostook County	32	35	36	34
Kingman Elementary, Penobscot County	16	13	11	15
Total UT School Students	103	103	107	104
Tuition Students - All Grades	842	787	741	818
Total Number of EUT Students	945	890	848	922

Department of Agriculture, Conservation and Forestry – Forest Fire Protection (\$150,000)

No Change from FY 2018.

This revenue provides forest fire control and suppression in the Unorganized Territory by the Maine Forest Service, and is based upon historical expenditures.

Department of Health and Human Services – General Assistance (\$65,000)

No Change from FY 2018

This revenue provides general assistance to needy residents within the Unorganized Territory. These services are disbursed by agents/towns under the direction of the Department of Health and Human Services.

Maine Revenue Service – Property Tax Assessment – Operations (\$1,246,676)

Up 20.9% or \$ 215,230 from FY 2018

This revenue is raised to assess property valuations; to establish a tax commitment; to bill and collect taxes; to grant abatements; and to administer vehicle and boat excise taxes for the Unorganized Territory.

- 1) Personal Services Costs increased by \$278,730 or 36.5% from FY 2018, and \$325,924 or 45.5% from FY 2017.
 - a) The cost basis for allocating staff positions changed. The current basis is the full cost for each employee because it now includes employee benefits. In prior years, MRS did not include employee benefits in the amount charged to the UT.
 - b) Increased the percentage of time that some staff members were charged to the UT valuation process.

Maine Revenue Services			FY 2019
Unorganized Territory Section			
Personnel Costs			
	Total Position	Percent	Costs
Position Title	Cost	Devoted to UT	Allocated to UT
Property Appraiser Supervisor	\$ 121,095	100%	\$ 121,095
Tax Section Manager	\$ 115,076	100%	\$ 115,076
Principal Property Appraiser	\$ 102,896	100%	\$ 102,896
Principal Property Appraiser*	\$ 51,448	100%	\$ 51,448
Principal Property Appraiser	\$ 106,945	40%	\$ 42,778
Principal Property Appraiser	\$ 106,945	35%	\$ 37,431
Principal Property Appraiser	\$ 106,945	50%	\$ 53,473
Principal Property Appraiser*	\$ 53,473	35%	\$ 18,715
Principal Property Appraiser	\$ 106,945	35%	\$ 37,431
Principal Property Appraiser	\$ 106,945	35%	\$ 37,431
Property Appraiser	\$ 90,656	40%	\$ 36,262
Property Appraiser	\$ 90,656	70%	\$ 63,459
Property Appraiser	\$ 85,666	35%	\$ 29,983
Office Specialist I Supervisor	\$ 73,256	90%	\$ 65,930
Office Associate II	\$ 71,515	70%	\$ 50,061
Office Associate II	\$ 71,515	70%	\$ 50,061
Office Associate II	\$ 71,515	70%	\$ 50,061
Office Associate II (Rev. Process)	\$ 71,515	100%	\$ 71,515
Senior Programmer Analyst (OIT)	\$ 149,678	5%	\$ 7,484
			\$ 1,042,589
*20/hr week position			

- 2) All Other Expenditures decreased by -\$63,000:

- a) Cost for Boat and Life Jackets -1 time cost in FY 2018 - \$23,000
- b) Decrease in Information Systems Hardware/Support - \$25,000
- c) Elimination of Credit Card Charges posted directly to UT Fund -\$14,000
- d) Other differences -\$ 1,000

Total -\$63,000

Agriculture, Conservation and Forestry – Land Use Planning Commission (LUPC) (\$569,905)

Up 3.7% or \$20,328 from FY 2018

An increase in the State Valuation for the Unorganized Territory resulted in a higher charge from LUPC. Revenue for LUPC services is budgeted in accordance with 12 MRSA §685-G which requires the Unorganized Territory to raise and reimburse the General Fund for .014% of the most current Statewide valuation of the Unorganized Territory which is \$4,070,750,000 for Tax Year 2018.

COUNTY SERVICES:

Aroostook County (\$1,458,226)

Up 13.1% or \$169,426 from FY 2018

- 1) Public Safety and Fire Services increased 12.7 %, or \$39,359

Proposed ½ position for a Deputy for UT – \$ 35,649. Despite low crime statistics in Aroostook County, county officials chose to further protect citizens by proposing a half time law enforcement position.

- 2) Snow Removal increased by 12%, or \$52,000
- 3) Capital Reserves Expenditures increased by 13.1% or \$59,000

Franklin County (\$953,878)

Up 7.4% or \$65,626 from FY 2018

- 1) Snow removal budget increased by \$66,480

Note: FY 2018 is the ninth year of a 20-year capture of assessed value for Franklin County's TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
PRIOR YEARS	2015-2016	2016-2017	2017-2018	TOTAL
\$7,478,303	\$1,115,104	\$967,744	\$914,543	\$10,475,694

Hancock County (\$241,550)

Up Insignificantly 1.2% or \$ 2,800 in Fire Protection contracts from FY 2018

Note: FY 2018 is the fifth year of a 20 year capture of assessed value for the Ol's Bull Hill TIF District, and it is the third year of a 30 year capture of assessed value for the Hancock Wind Omnibus TIF District.

Fiscal Year - Actual TIF Payments				
PRIOR YEARS	2015-2016	2016-2017	2017-2018	TOTAL
\$778,399	\$299,435	\$305,222	\$629,171	\$2,012,227

Kennebec County (\$11,595)

Down -9.6% or -\$1,228 from FY 2018

Oxford County (\$1,362,600)

Up 7.0% or \$89,300 from FY 2018

- 1) Capital Reserves increased by \$100,000.

Oxford County is proposing to replace a bridge on a road in Parkertown Township. The Fiscal Administrator of Unorganized Territory of the Office of the State Auditor believes this is an unallowable cost. This belief is predicated on the understanding that the bridge is located on a private road. Maine's Constitution requires that public funds be used for public purposes.

There is additional information on this proposed capital reserve expenditure in the Appendices on Page 57.

Recommendation of the Fiscal Administrator – Amend Oxford County's FY 2019 Budget to eliminate the \$100,000 proposed for the Aldrich Brook Bridge on the Old Lincoln Pond Road in Parkertown Township from the Capital Reserve Fund, or submit a question to the Maine Supreme Court on the validity of spending public funds on the Aldrich Brook Bridge or the Lincoln Pond Road.

Penobscot County (\$1,152,652)

Up 0.7.6% or \$81,543 from FY 2018

- 1) Snow Removal increased by \$27,490
- 2) Capital Reserves increased by \$20,850
- 3) Administration Charges increased by \$10,500
- 4) Reimbursements for Sand/Salt or Snow removal decreased by -\$23,221
- 5) Transfer from Fund Balance decreased -\$71,040

Note: FY 2018 is in the 2nd year of a 30-year capture of assessed value for the Passadumkeag Omnibus TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
PRIOR YEARS	2015-2016	2016-2017	2017-2018	TOTAL
\$0	\$0	\$344,056	\$566,001	\$910,057

Piscataquis County (\$965,963)

Down -4.8% or -\$48,269 from FY 2018

- 1) Capital Reserves – Paving decreased by -\$57,000
- 2) Excise Taxes Revenue increased by -\$25,000

Somerset County (\$1,624,102)

Down -2.4% or -\$39,195 from FY 2018

- 1) Capital – Reserves decreased by -\$33,000, and Excise Tax revenues increased by \$ 14,800

Note: FY 2018 is the 2nd year of a 30-year capture of assessed value for the Bingham Wind Power Omnibus TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
PRIOR YEARS	2015-2016	2016-2017	2017-2018	TOTAL
\$0	\$0	\$459,502	\$800,610	\$1,260,112

Washington County (\$1,032,764)

Up 2.4% or \$24,356 from FY 2018

- 1) Roads and Bridges increased by \$41,893
- 2) Snow Removal increased by \$12,370
- 3) Excise Tax Revenues increased by \$ 30,167

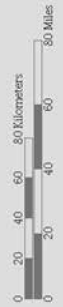
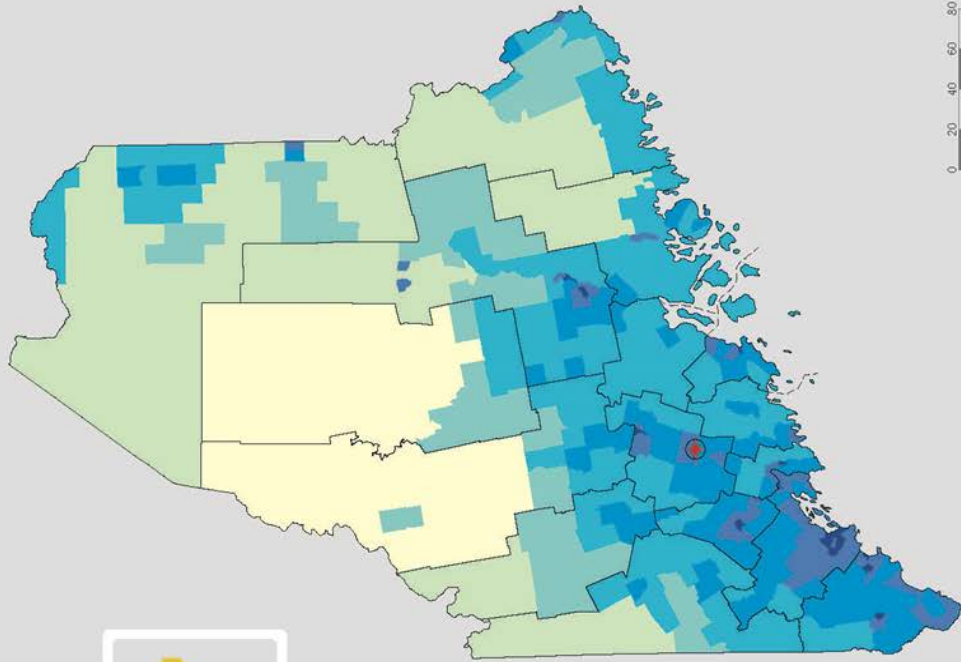
Note: FY 2018 is the ninth year of a 20-year capture of assessed value for Washington County's TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
PRIOR YEARS	2015-2016	2016-2017	2017-2018	TOTAL
\$7,192,577	\$760,433	\$642,749	\$612,323	\$9,208,082

COUNTY BUDGET ANALYSIS

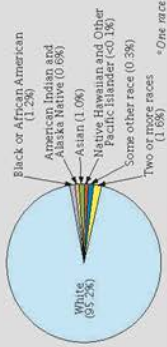
2010 Census: Maine Profile

Population Density by Census Tract



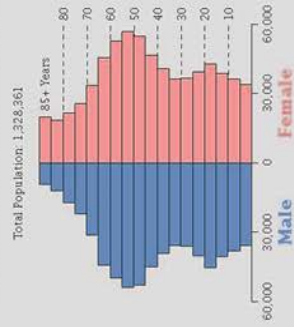
U.S. Department of Commerce Economics and Statistics Administration U.S. CENSUS BUREAU

State Race* Breakdown



Hispanic or Latino (of any race) makes up **1.3%** of the state population.

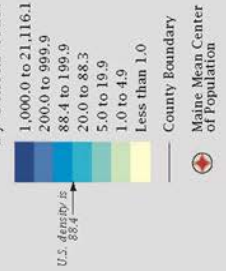
Population by Sex and Age



Housing Tenure



People per Square Mile by Census Tract



U.S. Department of Commerce Economics and Statistics Administration U.S. CENSUS BUREAU

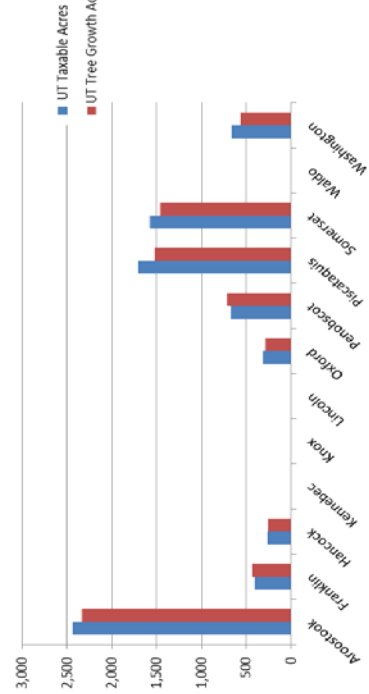
UNORGANIZED TERRITORY STATISTICS BY COUNTY

Source: Maine Revenue Services

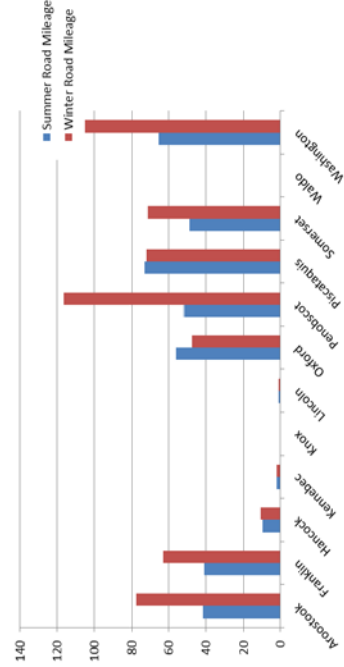
(In Thousands)

Tax Code	County	Townships Requiring Services	2010 US Census Population	TY 2018 Total UT Acres	TY 2018 Taxable UT Acres	TY 2018 Tree Growth UT Acres	% of Tree Growth to Taxable Acres	Miles of Road Summer	Miles of Road Winter	TY 2016 Taxable Valuation	TY 2017 Taxable Valuation	% Growth in Taxable Valuation	TY 2018 Taxable Valuation	% Growth in Taxable Valuation
03 - AR	Aroostook	110	1,633	2,596	2,437	2,330	95.6%	41.54	77.61	\$648,800	\$659,150	1.6%	\$726,400	10.2%
07 - FR	Franklin	27	1,026	514	413	438	100.0%	40.97	62.83	347,900	330,000	-5.2%	336,450	2.0%
09 - HA	Hancock	16	213	332	259	248	95.8%	9.64	10.43	254,750	250,650	-1.6%	246,800	-1.5%
11 - KE	Kennebec	1	43	6	6	5	83.3%	1.72	1.72	6,050	7,750	28.1%	6,950	-10.3%
63 - KN	Knox	-	1	1	1	-	N/A	-	-	19,350	19,350	0.0%	19,550	1.1%
15 - LI	Lincoln	-	1	2	1	-	N/A	0.85	0.85	14,800	14,800	0.0%	15,250	3.1%
17 - OX	Oxford	19	746	404	314	286	91.1%	56.00	47.67	265,900	263,150	-1.0%	278,450	5.8%
19 - PE	Penobscot	39	1,476	854	674	717	100.0%	51.78	116.26	330,950	333,750	0.9%	354,100	6.1%
21 - PI	Piscataquis	93	771	2,142	1,710	1,528	89.4%	73.02	72.11	781,900	813,100	4.0%	844,400	3.9%
25 - SO	Somerset	82	838	1,721	1,579	1,461	92.5%	48.85	71.25	814,300	851,100	4.5%	872,250	2.5%
77 - WD	Waldo	-	-	-	-	-	N/A	-	-	2,000	2,000	0.0%	2,100	5.0%
29 - WA	Washington	35	1,227	747	659	569	86.3%	65.51	105.26	400,400	380,750	-4.9%	368,050	-3.3%
		422	7,975	9,319	8,053	7,582	94.2%	389.88	565.99	\$3,887,100	\$3,925,550	1.0%	\$4,070,750	3.7%

Unorganized Territory Tree Growth Acres
By County For Tax Year 2019



Road Maintenance for Unorganized Territory
By County For Tax Year 2019



UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2019

Totals by Service Category

	2014	2015	% Increase (-) Decrease	2016	% Increase (-) Decrease	2017	% Increase (-) Decrease	2018	% Increase (-) Decrease	2019	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 1,766,853	1,681,652	-4.8	1,796,125	6.8	1,902,646	5.9	1,823,168	-4.2	1,807,145	-0.9
Snow Removal	3,198,148	3,263,703	2.0	3,391,460	3.9	3,494,046	3.0	3,559,288	1.9	3,691,943	3.7
Solid Waste	1,226,533	1,160,692	-5.4	1,273,147	9.7	1,239,227	-2.7	1,176,435	-5.1	1,192,457	1.4
Fire Protection & Public Safety	1,039,691	1,071,708	3.1	1,130,385	5.5	1,422,405	25.8	1,378,272	-3.1	1,426,711	3.5
Community Support & Recreation	210,774	232,000	10.1	242,245	4.4	216,278	-10.7	227,630	5.2	233,957	2.8
Other Services	114,839	81,991	-28.6	73,281	-10.6	72,381	-1.2	58,776	-18.8	66,416	13.0
Subtotal County Services	7,556,838	7,491,746	-0.01	7,906,643	0.06	8,346,983	0.06	8,223,569	-1.5	8,418,629	2.4
Other:											
Contingent	26,000	26,000	0.0	26,000	0.0	26,000	N/A	26,000	0.0	26,000	0.0
Capital/Equip/Paving Reserve	0	0	0.0	939,000	0.0	587,000	0.0	786,285	33.9	711,000	-9.6
Capital - Outlay	300,000	528,000	76.0	524,000	-0.8	511,500	-2.4	500,000	-2.2	500,000	0.0
Capital - Reserve	1,602,870	1,737,164	8.4	669,000	-61.5	643,481	-3.8	990,750	54.0	1,137,250	14.8
Subtotal Other	1,928,870	2,291,164	18.8	2,158,000	-5.8	2,147,981	-0.5	2,303,035	7.2	2,374,250	3.1
Administration	415,390	438,276	5.5	465,680	6.3	398,925	-14.3	473,806	18.8	488,562	3.1
Total County Services Budget	9,901,098	10,221,186	3.2	10,530,323	3.0	10,893,889	3.5	11,000,410	1.0	11,281,441	2.6
Estimated Revenues											
Local Road Assistance	545,332	504,304	-7.5	474,364	-5.9	484,524	2.1	492,100	1.6	488,605	-0.7
Excise Taxes	1,114,400	1,166,900	4.7	1,218,400	4.4	1,234,500	1.3	1,302,650	5.5	1,419,909	9.0
Snowmobile	9,410	11,660	23.9	2,710	-76.8	2,510	-7.4	48,840	N/A	51,838	6.1
Other	232,239	234,904	1.1	304,847	29.8	285,551	-6.3	226,578	-20.7	183,734	-18.9
Subtotal Revenues	1,901,381	1,917,768	0.9	2,000,321	4.3	2,007,085	0.3	2,070,168	3.1	2,144,086	3.6
Unassigned Fund Balance Transfer	558,477	458,615	-17.9	425,014	-7.3	445,569	4.8	471,270	5.8	334,025	-29.1
Tax Commitment	7,441,240	7,844,803	5.4	8,104,988	3.3	8,441,235	4.1	8,458,972	0.2	8,803,330	4.1
* Anticipated TIF Tax Commitment	3,510,000	3,100,000	-11.7	2,800,000	-9.7	2,027,000	-27.6	3,957,568	95.2	3,522,650	-11.0
** Total Tax Commitment	\$ 10,951,240	10,944,803	-0.1	10,904,988	-0.4	10,468,235	-4.0	12,416,540	18.6	12,325,980	-0.7

* The FY 2018-2019 TIF Budget is an MRS estimate.

** Note: Does not include county taxes or overlay

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES 2018-2019

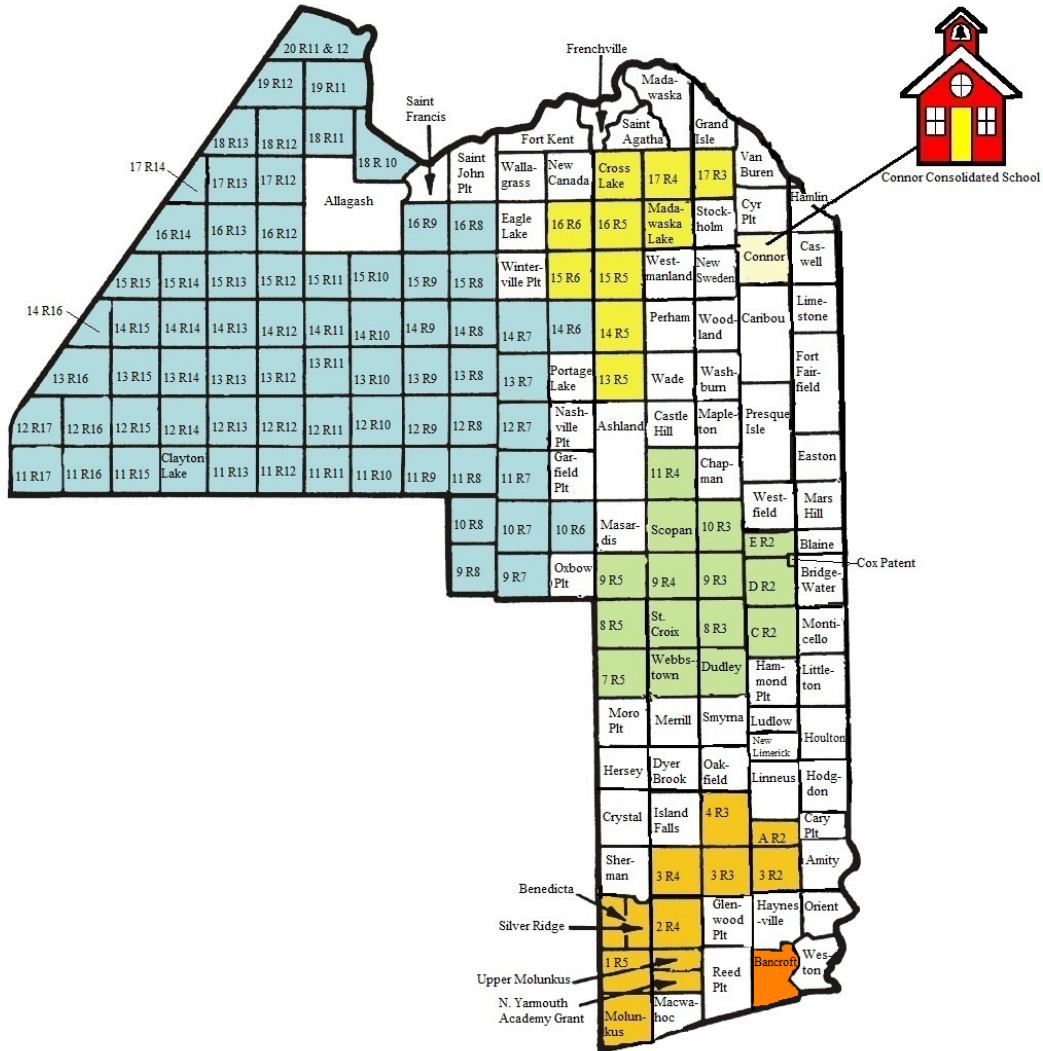
	Aroostook	Franklin	Hancock	Kennebec	Oxford	Penobscot	Piscataquis	Somerset	Washington	Total
County Services:										
Roads and Bridges	\$ 292,419	190,117	67,500	0	261,500	105,000	212,825	291,355	386,429	1,807,145
Snow Removal	442,432	473,746	90,000	8,800	230,000	879,749	558,500	517,887	490,829	3,691,943
Solid Waste	143,101	117,351	32,000	4,800	85,000	230,820	251,300	219,628	108,457	1,192,457
Fire Protection & Public Safety	351,574	161,961	44,800	2,517	140,700	102,090	131,100	334,259	157,710	1,426,711
Community Support & Recreation	70,644	6,633	1,650	0	11,200	28,155	39,038	45,737	30,900	233,957
Other Services	5,676	3,000	23,400	1,400	14,600	4,000	6,000	8,340	0	66,416
Subtotal County Services	1,305,846	952,808	259,350	17,517	743,000	1,349,814	1,198,763	1,417,206	1,174,325	8,418,629
Other:										
Contingent	0	0	0	1,000	25,000	0	0	0	0	26,000
Capital/Equip/Paving Reserve	0	100,000	0	0	0	257,000	218,000	0	136,000	711,000
Capital - Outlay	0	0	0	0	500,000	0	0	0	0	500,000
Capital - Reserve	452,750	26,500	13,000	0	200,000	0	0	445,000	0	1,137,250
Subtotal Other	452,750	126,500	13,000	1,000	725,000	257,000	218,000	445,000	136,000	2,374,250
Administration	87,930	53,965	12,000	926	73,400	80,341	72,000	73,276	34,724	488,562
Total County Services Budget	1,846,526	1,133,273	284,350	19,443	1,541,400	1,687,155	1,488,763	1,935,482	1,345,049	11,281,441
Estimated Revenues:										
Local Road Assistance	81,300	41,572	9,000	1,792	53,600	90,000	72,000	65,000	74,341	488,605
Excise Taxes	300,000	150,000	28,000	8,000	120,000	215,000	185,200	196,300	217,409	1,419,909
Snowmobile	0	150	1,100	0	200	0	0	50,080	308	51,838
Other (includes MEMA ,PLT)	7,000	1,000	4,700	0	5,000	50,207	95,600	0	20,227	183,734
Subtotal Revenues	388,300	192,722	42,800	9,792	178,800	355,207	352,800	311,380	312,285	2,144,086
Unassigned Fd Bal Transfer	0	(13,327)	0	(1,944)	0	179,296	170,000	0	0	334,025
Tax Commitment before TIF	1,458,226	953,878	241,550	11,595	1,362,600	1,152,652	965,963	1,624,102	1,032,764	8,803,330
* Anticipated TIF Tax Commitment	0	914,545	629,172	0	0	566,000		800,610	612,323	3,522,650
**Total Tax Commitment	\$ 1,458,226	1,868,423	870,722	11,595	1,362,600	1,718,652	965,963	2,424,712	1,645,087	12,325,980

* The FY 2018-2019 TIF Budget is an MRS estimate.

** Note: Does not include county taxes or overlay

Aroostook County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Aroostook:															
Central*	117	95	118	4	6	5	9	2	3	84	100	50	60	297	230
Connor	468	424	457	21	18	74	55	17	25	312	359	190	183	3	8
Northwest	45	27	10	0	0	1	0	1	0	25	10	14	8	289	300
South **	404	486	386	9	16	76	20	38	14	363	336	201	175	270	285
Square Lake	564	615	594	22	13	60	29	25	12	508	540	317	295	789	736
Bancroft***	N/A	N/A	68	N/A	6	N/A	4	N/A	4	N/A	57	N/A	34	N/A	56
	1,598	1,647	1,633	56	59	216	117	83	58	1,292	1,402	772	755	1,648	1,615

*E Township deorganized June, 1990 and population added to Central

**Benedicta deorganized February, 1987 and population added to South

***Bancroft deorganized June, 2015

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2019

Aroostook

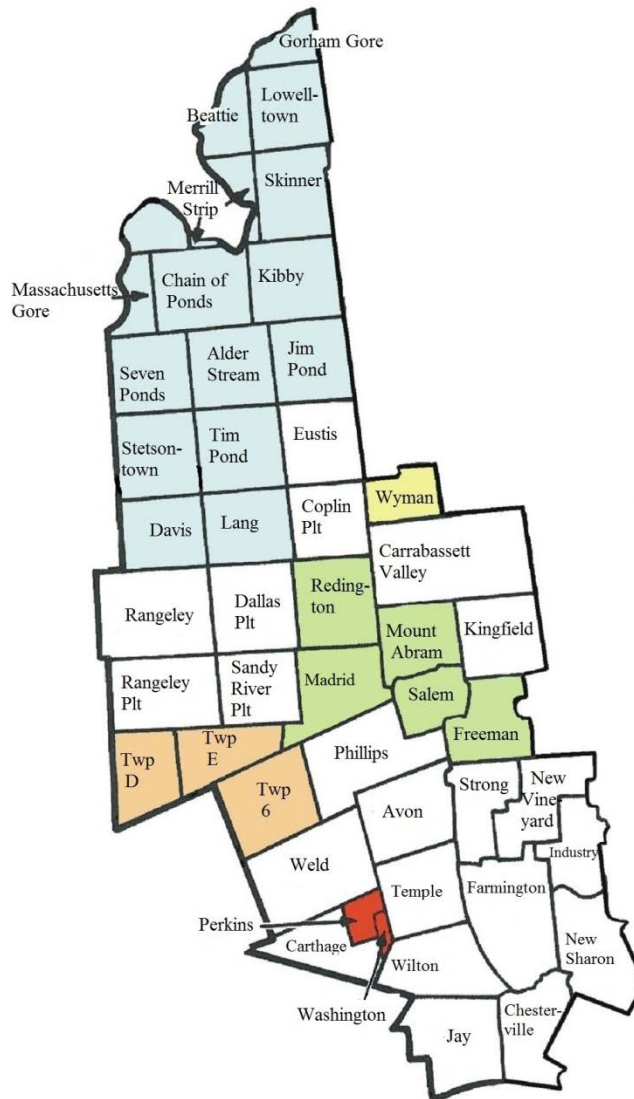
	<u>2014</u>	<u>2015</u>	% Increase (-)Decrease	<u>2016</u>	% Increase (-)Decrease	<u>2017</u>	% Increase (-)Decrease	<u>2018</u>	% Increase (-)Decrease	<u>2019</u>	% Increase (-)Decrease
County Services:											
Roads and bridges	\$ 262,905	274,993	4.6	319,773	16.3	278,060	-13.0	287,985	3.6	292,419	1.5
Snow Removal	293,505	298,354	1.7	376,574	26.2	385,374	2.3	437,597	13.6	442,432	1.1
Solid Waste	126,085	128,148	1.6	135,599	5.8	138,131	1.9	145,037	5.0	143,101	-1.3
Fire Protection & Public Safety	180,200	184,634	2.5	208,167	12.7	268,689	29.1	312,035	16.1	351,574	12.7
Community Support & Recreation	71,904	69,867	-2.8	71,791	2.8	67,685	-5.7	67,777	0.1	70,644	4.2
Other Services	3,000	5,967	98.9	5,967	0.0	6,117	2.5	5,676	-7.2	5,676	0.0
Subtotal County Services	937,599	961,963	2.6	1,117,871	16.2	1,144,056	2.3	1,256,107	9.8	1,305,846	4.0
Other:											
Contingent	0	0	N/A	0	N/A	0	N/A	0	0.0	0	N/A
Capital/Equip/Paving Reserve	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
Capital - Outlay	0	0	N/A	0	N/A	0	N/A	0	0.0	0	N/A
Capital - Reserve	327,750	328,150	0.1	349,000	6.4	380,000	8.9	393,250	3.5	452,750	15.1
Subtotal Other	327,750	328,150	0.1	349,000	6.4	380,000	8.9	393,250	3.5	452,750	15.1
Administration	63,265	64,506	2.0	73,344	13.7	76,203	3.9	82,468	8.2	87,930	6.6
Total County Services Budget	1,328,614	1,354,619	2.0	1,540,215	13.7	1,600,259	3.9	1,731,825	8.2	1,846,526	6.6
Estimated Revenues:											
Local Road Assistance	62,000	62,272	0.4	59,076	-5.1	74,000	25.3	80,400	8.6	81,300	1.1
Excise Taxes	232,000	240,000	3.4	240,000	0.0	250,000	4.2	285,000	14.0	300,000	5.3
Snowmobile	1,500	1,500	0.0	0	-100.0	0	N/A	0	N/A	0	N/A
Other - Miscellaneous										7,000	
Other : Mema rental \$ 25K	8,000	8,000	0.0	25,000	212.5	25,000	0.0	26,000	4.0	0	-100.0
Subtotal Revenues	303,500	311,772	2.7	324,076	3.9	349,000	7.7	391,400	12.1	388,300	-0.8
Unassigned Fund Balance Transfer	0	0	N/A	0	N/A	0	N/A	51,625	N/A	0	N/A
Tax Commitment before TIF	1,025,114	1,042,847	1.7	1,216,139	16.6	1,251,259	2.9	1,288,800	3.0	1,458,226	13.1
*TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
**Total Tax Commitment	\$ 1,025,114	1,042,847	1.7	1,216,139	16.6	1,251,259	2.9	1,288,800	3.0	1,458,226	13.1

* The FY 2018-2019 TIF Budget is a MRS estimate.

** Note: Does not include county taxes or overlay

Franklin County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Franklin:															
East Central	459	526	808	27	27	89	94	23	41	387	646	234	350	116	278
North	21	41	61	0	2	9	5	2	3	30	51	19	27	262	400
South	56	70	69	2	7	15	4	5	4	48	54	28	27	13	22
West Central	0	0	0	0	0	0	0	0	0	0	0	0	0	29	28
Wyman	65	70	88	1	6	7	4	1	4	61	74	48	42	112	120
*Madrid	178	173	*N/A	10	*N/A	27	*N/A	4	*N/A	132	*N/A	79	*N/A	129	*N/A
	779	880	1026	40	42	147	107	35	52	658	825	408	446	661	848
*Madrid deorganization effective July, 2000, added to East Central in the 2010 census															

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2019

Franklin

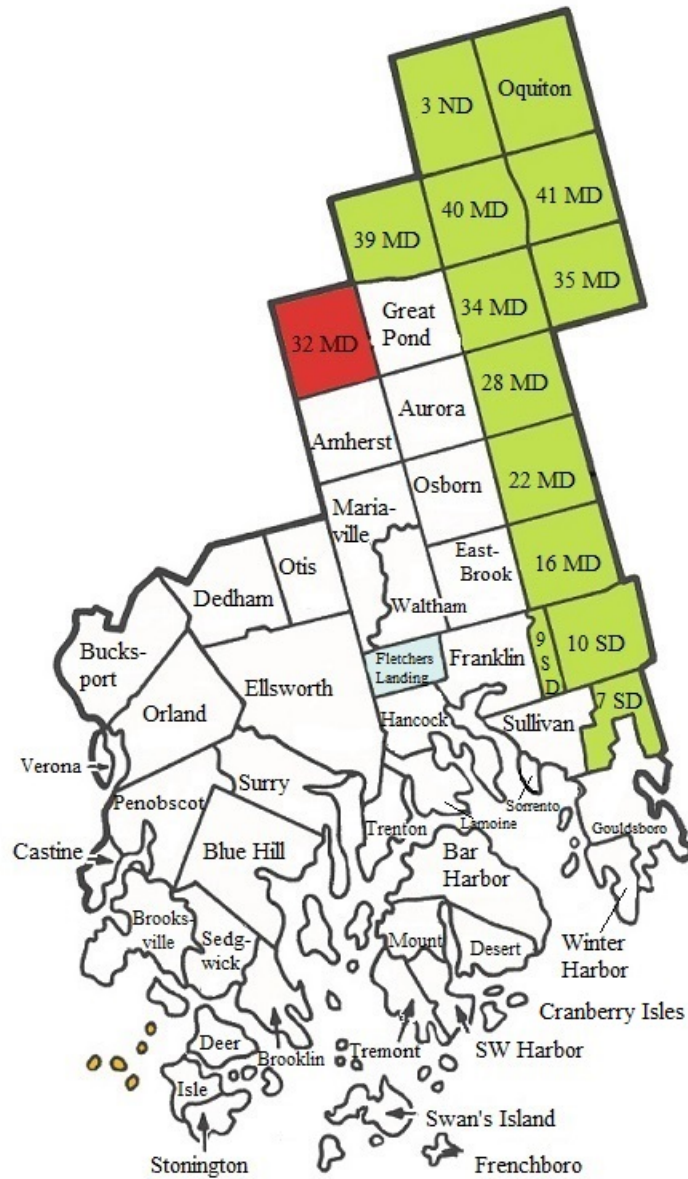
	<u>2014</u>	<u>2015</u>	% Increase (-) Decrease	<u>2016</u>	% Increase (-) Decrease	<u>2017</u>	% Increase (-) Decrease	<u>2018</u>	% Increase (-) Decrease	<u>2019</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 186,907	188,146	0.7	188,489	0.2	189,861	0.7	194,861	2.6	190,117	-2.4
Snow Removal	403,325	403,750	0.1	433,345	7.3	407,266	-6.0	407,266	0.0	473,746	16.3
Solid Waste	95,380	142,941	49.9	137,608	-3.7	123,780	-10.0	127,535	3.0	117,351	-8.0
Fire Protection & Public Safety	163,734	169,992	3.8	180,994	6.5	190,845	5.4	161,616	-15.3	161,961	0.2
Community Support & Recreation	4,167	4,950	18.8	4,880	-1.4	4,980	2.0	5,237	5.2	6,633	26.7
Other Services	2,500	2,500	0.0	2,500	0.0	3,500	40.0	2,000	-42.9	3,000	50.0
Subtotal County Services	856,013	912,279	6.6	947,816	3.9	920,232	-2.9	898,515	-2.4	952,808	6.0
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	450,000	150,000	-66.7	150,000	0.0	150,000	0.0	100,000	-33.3	100,000	0.0
Capital - Outlay	9,500	9,500	N/A	12,000	26.3	11,500	-4.2	N/A	N/A	N/A	0.0
Capital - Reserve	0	0	0.0	15,000	0.0	25,000	0.0	6,500	N/A	26,500	307.7
Subtotal Other	459,500	159,500	-65.3	177,000	11.0	186,500	5.4	106,500	-42.9	126,500	18.8
Administration	65,776	53,589	-18.5	56,241	4.9	55,337	-1.6	50,251	-9.2	53,965	7.4
Total County Services Budget	1,381,289	1,125,368	-18.5	1,181,057	4.9	1,162,069	-1.6	1,055,266	-9.2	1,133,273	7.4
Estimated Revenues:											
Local Road Assistance	58,932	44,400	-24.7	40,720	-8.3	41,140	1.0	41,140	0.0	41,572	1.1
Excise Taxes	100,000	100,000	0.0	125,000	25.0	130,000	4.0	130,000	0.0	150,000	15.4
Snowmobile	300	150	-50.0	150	0.0	150	0.0	150	0.0	150	0.0
Other	11,500	11,500	N/A	5,500	-52.2	8,750	59.1	1,250	-85.7	1,000	-20.0
Subtotal Revenues	170,732	156,050	-8.6	171,370	9.8	180,040	5.1	172,540	-4.2	192,722	11.7
Unassigned Fund Balance Transfer	-48,128	-22,536	-53.2	-19,937	N/A	-16,206	-18.7	-5,526	-65.9	-13,327	141.2
Tax Commitment before TIF	1,258,685	991,854	-21.2	1,029,624	3.8	998,235	-3.0	888,252	-11.0	953,878	7.4
*TIF Tax Commitment	1,741,200	1,696,673	-2.6	1,432,813	-15.6	1,041,000	-27.3	1,048,045	0.7	914,545	-12.7
**Total Tax Commitment	\$ 2,999,885	2,688,527	-10.4	2,462,437	-8.4	2,039,235	-17.2	1,936,297	-5.0	1,868,423	-3.5

* The FY 2018-2019 TIF Budget is a MRS estimate.

** Note: Does not include county taxes or overlay

Hancock County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children				Adult				Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Hancock:															
Central	138	138	117	5	2	20	12	8	4	105	99	71	55	31	34
East	40	73	94	1	6	8	14	4	5	60	69	35	38	545	637
Northwest	0	4	2	0	0	0	0	0	0	4	2	2	1	18	19
	178	215	213	6	8	28	26	12	9	169	170	108	94	594	690

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES
Six Year Comparison Ended June 30, 2019

Hancock

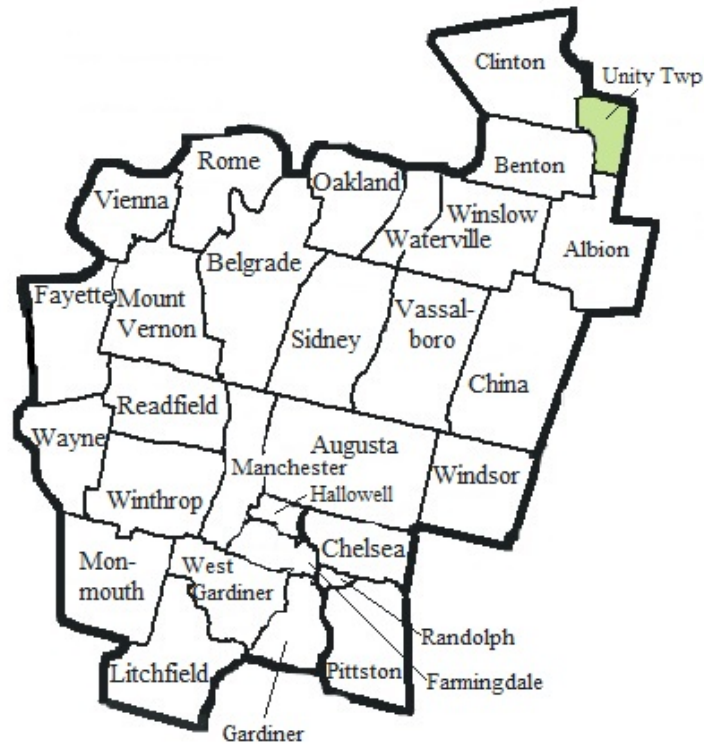
	2014	2015	% Increase (-) Decrease	2016	% Increase (-) Decrease	2017	% Increase (-) Decrease	2018	% Increase (-) Decrease	2019	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 60,000	60,000	0.0	65,000	8.3	67,500	3.8	67,500	0.0	67,500	0.0
Snow Removal	70,000	71,000	1.4	75,000	5.6	85,000	13.3	90,000	5.9	90,000	0.0
Solid Waste	28,000	29,600	5.7	30,000	1.4	32,000	6.7	32,000	0.0	32,000	0.0
Fire Protection & Public Safety	27,556	28,056	1.8	38,456	37.1	38,956	1.3	39,500	1.4	44,800	13.4
Community Support & Recreation	150	1,150	N/A	1,150	0.0	150	N/A	1,650	N/A	1,650	0.0
Other Services	19,536	22,004	12.6	24,804	12.7	22,664	-8.6	23,300	2.8	23,400	0.4
Subtotal County Services	205,242	211,810	3.2	234,410	10.7	246,270	5.1	253,950	3.1	259,350	2.1
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	0	150,000	N/A	0	N/A	0	N/A	0	N/A	0	N/A
Capital - Outlay	8,000	3,000	-62.5	0	N/A	0	N/A	0	N/A	0	0.0
Capital Reserve	N/A	N/A	N/A	13,000	N/A	13,000	0.0	13,000	0.0	13,000	0.0
Subtotal Other	8,000	153,000	1812.5	13,000	-91.5	13,000	N/A	13,000	0.0	13,000	0.0
Administration	13,283	10,591	-20.3	11,720	10.7	12,000	2.4	12,000	0.0	12,000	0.0
Total County Services Budget	226,525	375,401	65.7	259,130	-31.0	271,270	4.7	278,950	2.8	284,350	1.9
Estimated Revenues:											
Local Road Assistance	12,732	10,368	-18.6	10,368	0.0	9,000	-13.2	9,000	0.0	9,000	0.0
Excise Taxes	16,000	18,500	15.6	22,000	18.9	22,000	0.0	27,000	22.7	28,000	3.7
Snowmobile	10	10	0.0	10	0.0	10	0.0	600	N/A	1,100	83.3
Other	3,528	3,700	N/A	3,600	-2.7	3,600	0.0	3,600	0.0	4,700	30.6
Subtotal Revenues	32,270	32,578	1.0	35,978	10.4	34,610	-3.8	40,200	16.2	42,800	6.5
Unassigned Fund Balance Transfer	33,848	22,460	-33.6	0	-100.0	0	N/A	0	N/A	0	0.0
Tax Commitment before TIF	160,407	320,363	99.7	223,152	-30.3	236,660	6.1	238,750	0.9	241,550	1.2
*TIF Tax Commitment	408,964	371,103	-9.3	419,048	12.9	282,000	-32.7	998,670	N/A	629,172 *	-37.0
**Total Tax Commitment	\$ 569,371	691,466	21.4	642,200	-7.1	518,660	-19.2	1,237,420	138.6	870,722	-29.6

* The FY 2018-2019 TIF Budget is a MRS estimate.

** Note: Does not include county taxes or overlay

Kennebec County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Kennebec:															
Unity Twp	36	31	43	1	0	2	5	3	2	25	36	15	19	5	0
	36	31	43	1	0	2	5	3	2	25	36	15	19	5	0

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2019

Kennebec

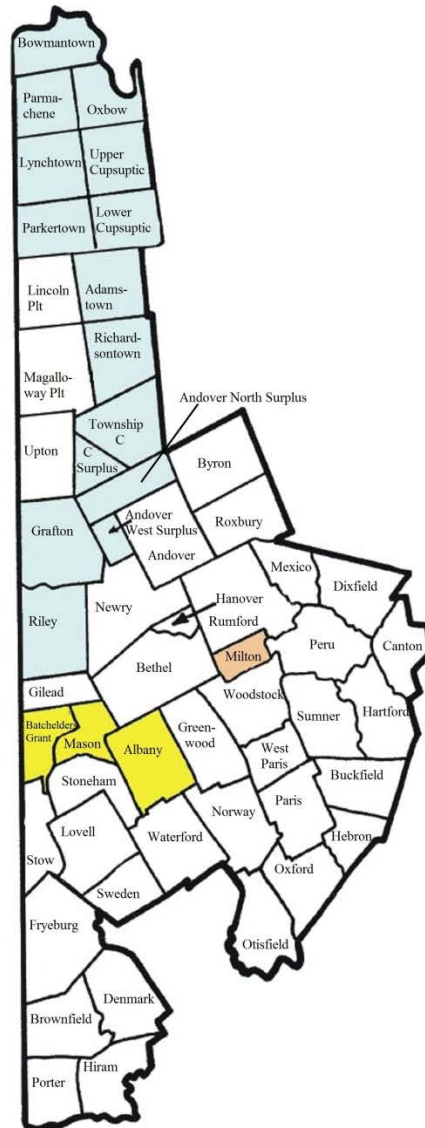
	2014	2015	% Increase (-)Decrease	2016	% Increase (-)Decrease	2017	% Increase (-)Decrease	2018	% Increase (-)Decrease	2019	% Increase (-)Decrease
County Services:											
Roads and Bridges	\$ 0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Snow Removal	8,000	8,500	6.3	8,600	1.2	8,800	2.3	8,800	0.0	8,800	0.0
Solid Waste	4,300	4,300	0.0	4,400	2.3	4,600	4.5	4,800	4.3	4,800	0.0
Fire Protection & Public Safety	2,517	2,517	0.0	2,517	0.0	2,517	0.0	2,517	0.0	2,517	0.0
Community Support & Recreation	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other Services	1,300	1,300	0.0	1,300	0.0	1,400	7.7	1,400	0.0	1,400	0.0
Subtotal County Services	16,117	16,617	3.1	16,817	1.2	17,317	3.0	17,517	1.2	17,517	0.0
Other:											
Contingent	1,000	1,000	0.0	1,000	0.0	1,000	0.0	1,000	0.0	1,000	0.0
Capital/Equip/Paving Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Outlay	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal Other	1,000	1,000	0.0	1,000	0.0	1,000	0.0	1,000	0.0	1,000	0.0
Administration	856	881	2.9	891	1.1	916	2.8	926	1.1	926	0.0
Total County Services Budget	17,973	18,498	2.9	18,708	1.1	19,233	2.8	19,443	1.1	19,443	0.0
Estimated Revenues:											
Local Road Assistance	2,064	2,064	0.0	2,064	0.0	2,064	0.0	2,064	0.0	1,792	-13.2
Excise Taxes	6,400	6,400	0.0	6,400	0.0	6,500	1.6	6,500	0.0	8,000	23.1
Snowmobile	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal Revenues	8,464	8,464	0.0	8,464	0.0	8,564	1.2	8,564	0.0	9,792	14.3
Unassigned Fund Balance Transfer	(547)	(1,797)	228.5	(1,871)	0.0	0	N/A	(1,944)	0	(1,944)	0.0
Tax Commitment before TIF	10,056	11,831	17.7	12,115	2.4	10,669	-11.9	12,823	20.2	11,595	-9.6
*TIF Tax Commitment	0	0	0	0	0	0	0	0	0	0	0
**Tax Commitment	\$ 10,056	11,831	17.7	12,115	2.4	10,669	-11.9	12,823	20.2	11,595	-9.6

* The FY 2017-2018 TIF Budget is a MRS estimate.

** Note: Does not include county taxes or overlay

Oxford County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Oxford:															
Milton	128	123	143	9	4	19	17	6	9	89	113	49	61	29	11
North	11	17	24	0	2	1	0	0	0	16	22	12	12	578	313
South	455	515	579	26	24	75	68	28	21	386	466	234	251	547	192
	594	655	746	35	30	95	85	34	30	491	601	295	324	1,154	516

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2019

Oxford

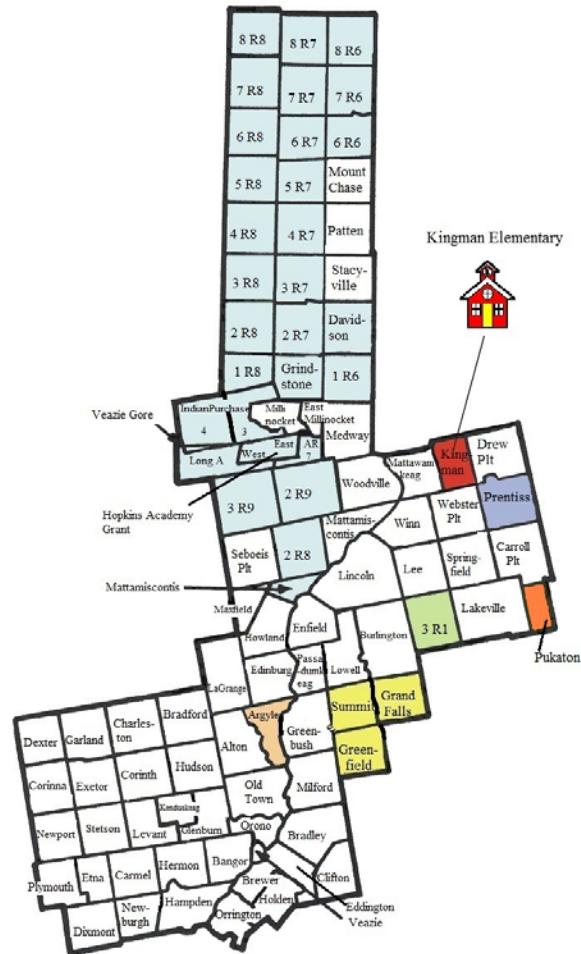
	<u>2014</u>	<u>2015</u>	% Increase (-) Decrease	<u>2016</u>	% Increase (-) Decrease	<u>2017</u>	% Increase (-) Decrease	<u>2018</u>	% Increase (-) Decrease	<u>2019</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 228,800	232,800	1.7	233,000	0.1	278,000	19.3	276,500	-0.5	261,500	-5.4
Snow Removal	200,000	202,000	1.0	218,000	7.9	218,000	0.0	230,000	5.5	230,000	0.0
Solid Waste	77,000	78,540	2.0	78,000	-0.7	83,000	6.4	83,000	0.0	85,000	2.4
Fire Protection & Public Safety	131,500	134,360	2.2	134,988	0.5	137,795	2.1	137,995	0.1	140,700	2.0
Community Support & Recreation	4,400	6,800	54.5	6,800	0.0	2,000	-70.6	9,800	390.0	11,200	14.3
Other Services	11,600	11,600	0.0	11,952	3.0	17,700	48.1	14,600	-17.5	14,600	0.0
Subtotal County Services	653,300	666,100	2.0	682,740	2.5	736,495	7.9	751,895	2.1	743,000	-1.2
Other:											
Contingent	25,000	25,000	0.0	25,000	0.0	25,000	0.0	25,000	0.0	25,000	0.0
Capital/Equip/Paving Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Outlay	300,000	500,000	66.7	500,000	0.0	500,000	0.0	500,000	0.0	500,000	0.0
Capital - Reserve	0	100,000	0.0	145,000	0.0	100,000	N/A	100,000	0.0	200,000	100.0
Subtotal Other	325,000	625,000	92.3	670,000	7.2	625,000	-6.7	625,000	0.0	725,000	16.0
Administration	48,915	64,555	32.0	67,637	4.8	68,075	0.6	68,845	1.1	73,400	6.6
Total County Services Budget	1,027,215	1,355,655	32.0	1,420,377	4.8	1,429,570	0.6	1,445,740	1.1	1,541,400	6.6
Estimated Revenues:											
Local Road Assistance	60,396	60,396	0.0	58,140	-3.7	58,140	0.0	58,140	0.0	53,600	-7.8
Excise Taxes	85,000	105,000	23.5	110,000	4.8	110,000	0.0	110,000	0.0	120,000	9.1
Snowmobile	300	300	0.0	300	0.0	300	0.0	300	0.0	200	-33.3
Other	4,000	4,000	0.0	4,000	0.0	4,000	0.0	4,000	0.0	5,000	25.0
Total Estimated Revenues	149,696	169,696	13.4	172,440	1.6	172,440	0.0	172,440	0.0	178,800	3.7
Unassigned Fund Balance Transfer	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Tax Commitment before TIF	877,519	1,185,959	35.1	1,247,937	5.2	1,257,130	0.7	1,273,300	1.3	1,362,600	7.0
*TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
**Total Tax Commitment	877,519	1,185,959	35.1	1,247,937	5.2	1,257,130	0.7	1,273,300	1.3	1,362,600	7.0

* The FY 2018-2019 TIF Budget is a MRS estimate.

** Note: Does not include county taxes or overlay

Penobscot County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Penobscot:															
Argyle	202	253	277	13	21	43	27	10	10	187	219	110	120	14	19
East Central**	279	324	343	18	23	53	49	21	12	232	259	142	140	149	164
Kingman	246	213	174	7	7	17	10	12	8	177	149	99	82	15	22
North	403	443	463	11	6	43	25	14	14	375	418	219	226	818	844
Prentiss*	245	214	214	16	10	28	20	11	7	159	177	91	95	22	83
Pukaton	0	0	5	0	0	0	3	0	0	0	2	0	1	28	37
Twombly	N/A	2	0	0	0	0	0	0	0	2	0	2	0	9	10
	1,375	1,449	1,476	65	67	184	134	68	51	1,132	1,222	663	664	1,055	1,179

*Prentiss deorganized June, 1990

**Greenfield deorganized July, 1993 and population added to East Central (2000 census)

***Pukaton (FKA Whitney Twp, T5 R1 NBPP renamed in 1996

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2019

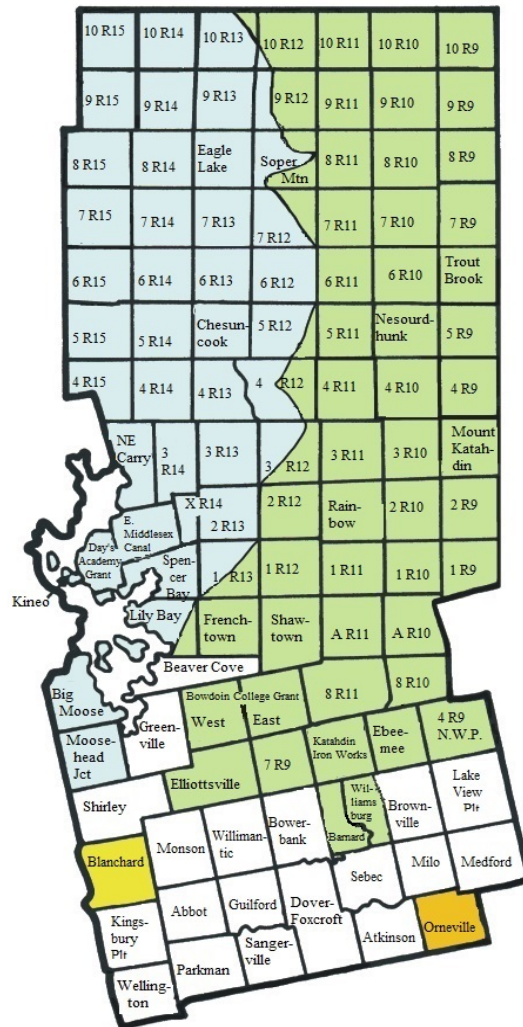
Penobscot											
	<u>2014</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 107,550	106,050	-1.4	105,750	-0.3	105,500	-0.2	105,000	-0.5	105,000	0.0
Snow Removal	799,900	818,575	2.3	845,201	3.3	880,460	4.2	852,259	-3.2	879,749	3.2
Solid Waste	209,355	207,950	-0.7	228,882	10.1	236,275	3.2	234,642	-0.7	230,820	-1.6
Fire Protection & Public Safety	92,305	86,621	-6.2	90,195	4.1	97,073	7.6	96,070	-1.0	102,090	6.3
Community Support & Recreation	26,800	26,700	-0.4	26,830	0.5	27,490	2.5	27,855	1.3	28,155	1.1
Other Services	3,000	3,000	0.0	3,250	8.3	3,250	0.0	3,700	13.8	4,000	8.1
Subtotal County Services	1,238,910	1,248,896	0.8	1,300,108	4.1	1,350,048	3.8	1,319,526	-2.3	1,349,814	2.3
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	184,900	183,900	-0.5	189,000	2.8	202,000	6.9	277,285	37.3	257,000	-7.3
Capital - Outlay	4,000	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal Other	188,900	183,900	-2.6	189,000	2.8	202,000	6.9	277,285	37.3	257,000	-7.3
Administration	71,390	71,640	0.4	74,455	3.9	77,602	4.2	79,841	2.9	80,341	0.6
Total County Services Budget	1,499,200	1,504,436	0.3	1,563,563	3.9	1,629,650	4.2	1,676,652	2.9	1,687,155	0.6
Estimated Revenues:											
Local Road Assistance	100,000	100,000	0.0	90,000	-10.0	90,000	0.0	90,000	0.0	90,000	0.0
Excise Taxes	180,000	180,000	0.0	190,000	5.6	200,000	5.3	215,000	7.5	215,000	0.0
Snowmobile	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	85,906	88,545	3.1	98,205	10.9	95,584	-2.7	73,428	-23.2	50,207	-31.6
Subtotal Revenues	365,906	368,545	0.7	378,205	2.6	385,584	2.0	378,428	-1.9	355,207	-6.1
Unassigned Fund Balance Transfer	136,794	115,488	-15.6	151,822	31.5	176,775	16.4	227,115	28.5	179,296	-21.1
Tax Commitment before TIF	996,500	1,020,403	2.4	1,033,536	1.3	1,067,291	3.3	1,071,109	0.4	1,152,652	7.6
*TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	453,378		566,000	
**Tax Commitment	\$ 996,500	1,020,403	2.4	1,033,536	1.3	1,067,291	3.3	1,524,487	42.8	1,718,652	12.7

* The FY 2018-2019 TIF Budget is a MRS estimate.

**Note: Does not include county taxes or overlay

Piscataquis County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Piscataquis:															
Blanchard*	78	83	98	2	1	7	8	8	1	66	88	53	46	95	93
Northeast	218	347	273	16	3	37	16	18	10	276	244	177	140	1,037	1,188
Northwest	141	159	147	6	2	19	7	3	6	131	132	62	81	895	952
Southeast	247	254	253	6	14	39	18	13	5	196	216	118	113	199	220
	384	843	771	30	20	102	49	42	22	669	680	410	380	2,226	2,453

*Blanchard deorganized in 1985

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES
Six Year Comparison Ended June 30, 2019

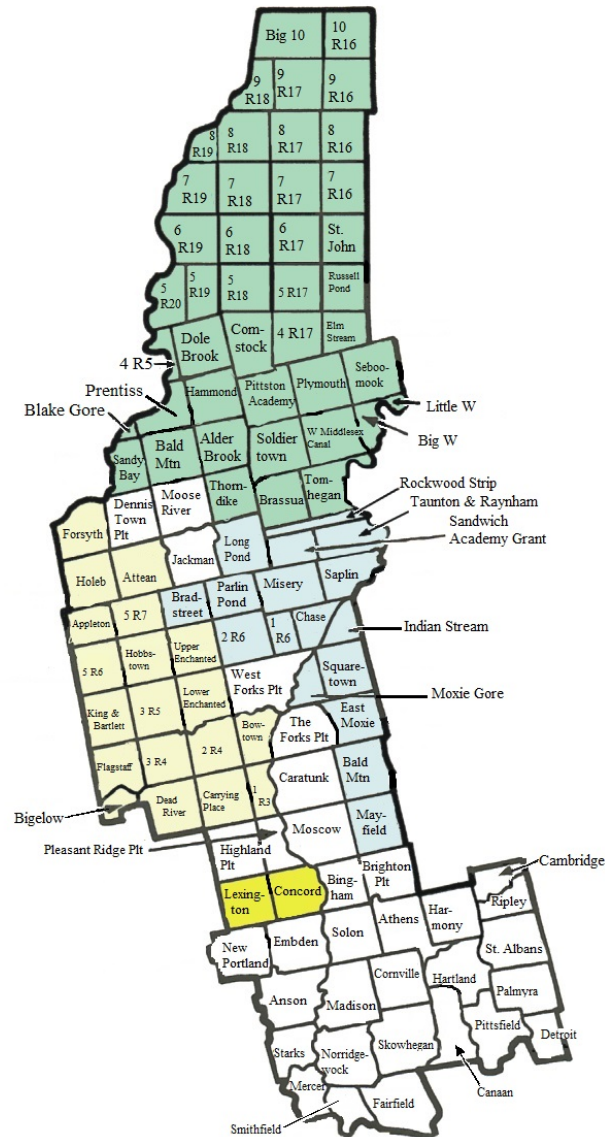
Piscataquis

	2014	2015	% Increase (-) Decrease	2016	% Increase (-) Decrease	2017	% Increase (-) Decrease	2018	% Increase (-) Decrease	2019	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 326,900	212,100	-35.1	293,700	38.5	352,385	20.0	248,725	-29.4	212,825	-14.4
Snow Removal	516,000	507,500	-1.6	537,000	5.8	532,000	-0.9	534,000	0.4	558,500	4.6
Solid Waste	363,700	255,500	-29.7	346,300	35.5	297,700	-14.0	237,700	-20.2	251,300	5.7
Fire Protection & Public Safety	128,915	130,875	1.5	132,775	1.5	136,975	3.2	128,400	-6.3	131,100	2.1
Community Support & Recreation	17,913	19,813	10.6	32,813	65.6	33,813	3.0	37,163	9.9	39,038	5.0
Other Services	58,980	24,700	-58.1	13,500	-45.3	9,000	-33.3	8,100	-10.0	6,000	-25.9
Subtotal County Services	1,412,408	1,150,488	-18.5	1,356,088	17.9	1,361,873	0.4	1,194,088	-12.3	1,198,763	0.4
Other:											
Contingent	0	0	0.0	0	0.0	0	N/A	0	0.0	0	0.0
Capital/Equip/Paving Reserve	0	265,000	0.0	125,000	0.0	110,000	N/A	275,000	150.0	218,000	-20.7
Capital - Outlay	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal other	0	265,000	0.0	125,000	0.0	110,000	N/A	275,000	150.0	218,000	-20.7
Administration	70,620	70,774	0.2	74,054	4.6	0	-100.0	72,000	0.0	72,000	0.0
Total County Services Budget	1,483,028	1,486,262	0.0	1,555,142	4.6	1,471,873	-5.4	1,541,088	4.7	1,488,763	-3.4
Estimated Revenues:											
Local Road Assistance	81,000	76,800	-5.2	75,000	-2.3	71,184	-5.1	70,856	-0.5	72,000	1.6
Excise Taxes	140,000	142,000	1.4	140,000	-1.4	140,000	0.0	160,100	14.4	185,200	15.7
Snowmobile	5,450	450	-91.7	400	-11.1	0	-100.0	0	N/A	0	0.0
Other	69,207	76,385	10.4	106,031	N/A	93,550	-11.8	95,900	2.5	95,600	-0.3
Subtotal Revenues	295,657	295,635	0.0	321,431	8.7	304,734	-5.2	326,856	7.3	352,800	7.9
Unassigned Fund Balance Transfer	300,000	200,000	-33.3	225,000	12.5	205,000	-8.9	200,000	-2.4	170,000	-15.0
Tax Commitment before TIF	887,371	990,627	11.6	1,008,711	1.8	962,139	-4.6	1,014,232	5.4	965,963	-4.8
*TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
**Total Tax Commitment	\$ 887,371	990,627	11.6	1,008,711	1.8	962,139	-4.6	1,014,232	5.4	965,963	-4.8

* The FY 2018 -2019 TIF Budget is a MRS estimate.

**Note: Does not include county taxes or overlay

2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Somerset:															
Central	289	336	338	15	12	32	36	18	7	271	283	177	158	166	169
Northeast	377	354	390	11	10	43	29	22	10	278	341	181	191	881	1029
Northwest	8	46	62	3	1	6	7	2	1	35	53	29	31	423	563
Seboomook	19	45	48	0	3	6	4	1	3	38	38	53	21	315	320
	693	781	838	29	26	87	76	43	21	622	715	440	401	1,785	2,081

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2019

Somerset

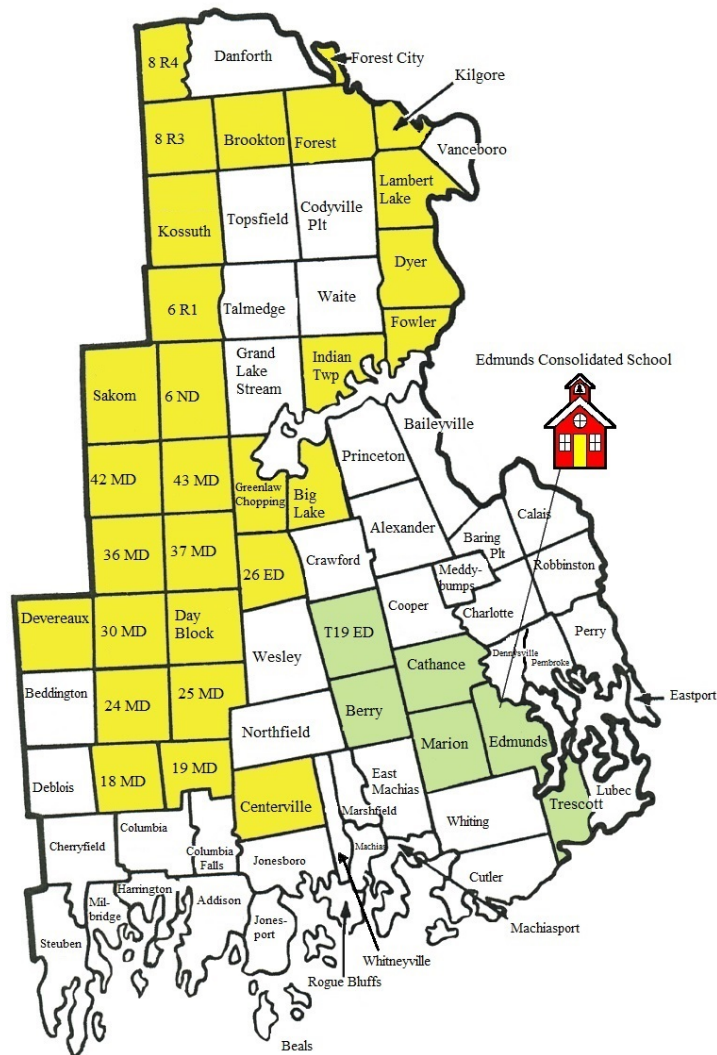
	<u>2014</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 307,588	281,517	-8.5	291,318	3.5	314,465	7.9	298,060	-5.2	291,355	-2.2
Snow Removal	456,663	491,269	7.6	440,000	-10.4	498,215	13.2	520,908	4.6	517,887	-0.6
Solid Waste	206,500	196,000	-5.1	199,000	1.5	200,600	0.8	203,200	1.3	219,628	8.1
Fire Protection & Public Safety	173,285	182,523	5.3	196,713	7.8	363,012	84.5	331,790	-8.6	334,259	0.7
Community Support & Recreation	49,304	44,554	-9.6	47,710	7.1	40,510	-15.1	52,298	29.1	45,737	-12.5
Other Services	0	10,920	0.0	10,008	0.0	8,750	N/A	0	N/A	8,340	0.0
Subtotal County Services	1,193,340	1,206,783	1.1	1,184,749	-1.8	1,425,552	20.3	1,406,255	-1.4	1,417,206	0.8
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	5,000	8,500	N/A	350,000	4017.6	0	N/A	0	0.0	0	0.0
Capital - Outlay	12,400	7,000	-43.5	12,000	71.4	0	-100.0	0	0.0	0	0.0
Capital - Reserve	473,820	415,114	-12.4	131,000	-68.4	477,481	264.5	478,000	0.1	445,000	-6.9
Subtotal Other	491,220	430,614	-12.3	493,000	14.5	477,481	-3.1	478,000	0.1	445,000	-6.9
Administration	52,000	70,195	35.0	69,920	-0.4	73,742	5.5	72,832	-1.2	73,276	0.6
Total County Services Budget	1,736,560	1,707,592	-1.7	1,747,669	2.3	1,976,775	13.1	1,957,087	-1.0	1,935,482	-1.1
Estimated Revenues:											
Local Road Assistance	68,308	68,004	-0.4	63,996	-5.9	63,996	0.0	64,500	0.8	65,000	0.8
Excise Taxes	135,000	160,000	18.5	175,000	9.4	190,000	8.6	181,500	-4.5	196,300	8.2
Snowmobile/Whitewater Rafting	1,300	8,700	569.2	1,300	-85.1	1,500	N/A	47,790	3086.0	50,080	4.8
Other	32,498	29,064	-10.6	44,211	52.1	41,567	-6.0	0	-100.0	0	0.0
Subtotal Revenues	237,106	265,768	12.1	284,507	7.1	297,063	4.4	293,790	-1.1	311,380	6.0
Unassigned Fund Balance Transfer	86,510	0	-100.0	0	0.0	0	0.0	0	0.0	0	0.0
Tax Commitment before TIF	1,412,944	1,441,824	2.0	1,463,162	1.5	1,679,712	14.8	1,663,297	-1.0	1,624,102	-2.4
*TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	846,863	N/A	800,610	-5.5
**Total Tax Commitment	1,412,944	1,441,824	2.0	1,463,162	1.5	1,679,712	14.8	2,510,160	49.4	2,424,712	-3.4

* The FY 2018-2019 TIF Budget is a MRS estimate.

** Note: Does not include county taxes or overlay

Washington County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Washington:															
East Central	661	768	728	41	39	113	73	36	33	578	583	367	321	242	247
North **	496	547	499	27	23	70	47	25	28	425	401	268	223	7476	811
Centerville***	30	26	N/A	3	N/A	3	N/A	0	N/A	20	N/A	19	N/A	5	N/A
	1,187	1,341	1,227	71	62	186	120	61	61	1,023	984	654	544	7,723	1,058

*Cathance Township (FKA Township 14) deorganized in April, 1986 and population added to East Central

**Big Lake Township (FKA Township 21) deorganized in April 1983 and population added to North

***Centerville deorganized July 1, 2004 and population added to North

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2019

Washington

	<u>2014</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	298,046	326,046	9.4	299,095	-8.3	316,875	5.9	344,536	8.7	386,429	12.2
Snow Removal	450,755	462,755	2.7	457,740	-1.1	478,931	4.6	478,459	-0.1	490,829	2.6
Solid Waste	116,213	117,713	1.3	113,358	-3.7	123,141	8.6	108,521	-11.9	108,457	-0.1
Fire Protection & Public Safety	139,679	152,130	8.9	145,580	-4.3	186,543	28.1	168,349	-9.8	157,710	-6.3
Community Support & Recreation	39,216	58,166	48.3	50,271	-13.6	39,650	-21.1	25,850	-100.0	30,900	19.5
Other Services	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal County Services	1,043,909	1,116,810	7.0	1,066,044	-4.5	1,145,140	7.4	1,125,715	-1.7	1,174,325	4.3
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	0	0	0.0	125,000	0.0	125,000	0.0	134,000	N/A	136,000	1.5
Capital - Outlay	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Reserve	127,500	145,000	13.7	16,000	-89.0	28,000	75.0	0	-100.0	0	N/A
Subtotal Other	127,500	145,000	13.7	141,000	-2.8	153,000	8.5	134,000	-12.4	136,000	1.5
Administration	29,285	31,545	7.7	37,418	18.6	35,050	-6.3	34,643	-1.2	34,724	0.2
Total County Services Budget	1,200,694	1,293,355	7.7	1,244,462	-3.8	1,333,190	7.1	1,294,358	-2.9	1,345,049	3.9
Estimated Revenues:											
Local Road Assistance	99,900	80,000	-19.9	75,000	-6.3	75,000	0.0	76,000	1.3	74,341	-2.2
Excise Taxes	220,000	215,000	-2.3	210,000	-2.3	186,000	-11.4	187,550	0.8	217,409	15.9
Snowmobile	550	550	0.0	550	0.0	550	0.0	0	-100.0	308	N/A
Other	17,600	13,700	-22.2	18,300	33.6	13,500	-26.2	22,400	65.9	20,227	-9.7
Subtotal Revenues	338,050	309,250	-8.5	303,850	-1.7	275,050	-9.5	285,950	4.0	312,285	9.2
Unassigned Fund Balance Transfer	50,000	145,000	N/A	70,000	-51.7	80,000	14.3	0	-100.0	0	N/A
Tax Commitment before TIF	812,644	839,105	3.3	870,612	3.8	978,140	12.4	1,008,408	3.1	1,032,764	2.4
*TIF Tax Commitment	1,359,836	1,032,224	-24.1	948,139	-0.1	704,000	-25.7	610,612	-13.3	612,323	0.3
**Total Tax Commitment	\$ 2,172,480	1,871,329	-13.9	1,818,751	-2.8	1,682,140	-7.5	1,619,020	-3.8	1,645,087	1.6

* The FY 2018-2019 TIF Budget is a MRS estimate.

*** Note: Does not include county taxes or overlay

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APPENDICES

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**Oxford County’s Proposed Aldrich Brook Bridge Replacement in
Parkertown Township**

1) Statement from the Fiscal Administrator	60
2) Maine Constitution Art. 4, Pt. 3, § 1, Notes 14 and 15	61
3) Site Evaluation of Bridge Out Parkertown TWP Aldrich Brook.....	62
4) Opinion of the Justices on LD 383 (1989).....	71
5) Sunjournal News Article on an Oxford County Meeting to discuss the bridge replacement.	74

FY 2019 – UT Oxford County Services Budget

Statement from the Fiscal Administrator

Proposed Aldrich Brook Bridge Replacement in Parkertown Township

Oxford County originally included a \$ 200,000 increase in a Capital Outlay Reserve in their FY 2019 UT Budget that would replace the Aldrich Brook Bridge in Parkertown Township in Oxford County. After a review by the County Finance Committee, the Oxford County Commissioners approved a FY 2019 budget with a Capital Outlay Reserve containing an increase of \$ 100,000.

- Parkertown Twp has 22,700 acres. Bayroot, LLC and Wagner Forest Management own or manage 22,600 acres. There are no public roads or bridges in Parkertown, and there are no year-round residences.
- Thirty-eight Camp owners on the northern part of Lake Aziscohos in Parkertown Twp have asked the Oxford County Commissioners to replace the Aldrich Brook Bridge because the detour adds either 6 or 26 miles to their camps. The conflicting information about detour mileage was found in written information presented to county commissioners by camp owners and may result from different routes to the camps.
- Aldrich Brook Bridge is located on the private Lincoln Pond Road . The bridge failed and was removed last Spring.
- Oxford County estimates the bridge will cost up to \$180,000 to build. The accompanying pictures hint that it could be much more costly ... at least the \$ 200,000 originally budgeted.
- The Maine Constitution Article 4, Pt. 3, Section 1 Note 14 and 15 require that taxes may be imposed only for public purposes, and that expenditures of public funds must be for expenditures with public purposes.
- I presented testimony to the Oxford County Commissioners at the public hearing on the UT budget last November, and explained that the replacement of a private bridge on a private road was very likely not in compliance with the Maine Constitution Note 14 and Note 15. A taxpayer from Oxford County UT testified in opposition to the bridge. At a later county meeting where commissioners discussed replacing the Aldrich Brook Bridge, another UT taxpayer presented information in opposition to the bridge.
- Oxford County's FY 2019 UT capital plan for bridge and road maintenance that was distributed at the UT budget hearing along with the UT budget in November does not include the Aldrich Brook Bridge.
- When Oxford County Commissioners approved the UT 2019 County Budget, it included a \$100,000 increase for bridge renovations in the Capital Outlay Reserve.
- Scott Cole, Oxford County Manager, sent an email to me that stated: *"At this point it is probably best to pose the Parkertown bridge question to the Taxation Committee and have a debate occur in that venue. Otherwise, if nothing specific is attached to FY 19 Oxford UT Budget and the commissioners ultimately decide to move forward, there will be no turning back (short of a court injunction)."*

14. — — **Taxation, generally, subjects which may be regulated**

Taxes may be imposed for public purposes only. *Crommett v. City of Portland* (1954) 150 Me. 217, 107 A.2d 841; *Carlisle v. Bangor Recreation Center* (1954) 150 Me. 33, 103 A.2d 339; *Hamilton v. Portland State Pier Site Dist.* (1921) 120 Me. 15, 112 A. 836.

Exercise of power to tax necessarily involves two steps, both of which are within sole province of legislature: first, determination of nature of tax to be imposed, and second, effective imposition of tax in such manner as to insure its collection and availability to State for purposes for which it is raised. *City of Auburn v. Mandarelli* (1974) Me., 320 A.2d 22, appeal dismissed 95 S.Ct. 25, 419 U.S. 810, 42 L.Ed.2d 37.

Amelioration of oppressiveness of statute providing procedure for forfeiture of land for taxes was matter for legislature and not courts. *Id.*

19 U.S.C.A. § 1553 prohibiting appraisement or imposition of duties upon bonded goods brought into United States solely for export, does not prevent state from taxing activities related to transshipment of such goods. *Portland Pipe Line Corp. v. Environmental Imp. Commission* (1973) Me., 307 A.2d 1, appeal dismissed 94 S.Ct. 532, 414 U.S. 1035, 38 L.Ed.2d 326.

Those engaged in interstate commerce are not exempted from taxing power of the states. *Id.*

Denial of exemption to property of Maine benevolent and charitable corporation conducted or operated principally for benefit of nonresidents was constitutional exercise of legislative power. *Green Acre Baha'i Institute v. Town of Eliot* (1963) 159 Me. 395, 193 A.2d 564.

What money shall be raised by taxation, what property shall be taxed, what exempted, rests exclusively with Legislature without any limitations, except such as are imposed by expressed constitutional provisions. *Greaves v. Houlton Water Co.* (1948) 143 Me. 207, 59 A.2d 217.

Legislative action may establish a policy that taxpayer shall lose his entire property by failure to pay all taxes properly assessed thereon, provided that adequate provision is made to give the taxpayer opportunity for redemption, and that the language used by Legislature in the particular act shows that such was clearly the legislative intention. *Inhabitants of Town of Warren v. Norwood* (1942) 138 Me. 180, 24 A.2d 229.

The Legislature has the power to impose a reasonable excise tax upon the sales of such commodities as it deems wise. *Opinion of the Justices* (1923) 123 Me. 573, 121 A. 902.

The wisdom of a tax exemption is within the discretion of the Legislature and not subject to control by the courts. *Inhabitants of Whiting v. Inhabitants of Lubec* (1922) 121 Me. 121, 115 A. 896.

Under this section, the State cannot enter upon a commercial enterprise, however alluring the prospect, and tax the people for its promotion; it being essential that the purpose for which taxes are raised be one proper for the Government to carry out. *Opinions of the Justices* (1919) 118 Me. 503, 106 A. 865.

Taxation, either directly or indirectly, for the chief purpose of developing and maintaining storage reservoirs for conserving the waters of the great ponds and increasing and regulating the flow of the outlet rivers and streams, for the purpose of increasing the capacity and value of privately owned water powers on said rivers and streams, is beyond the power of the Legislature to authorize, under this section. *Id.*

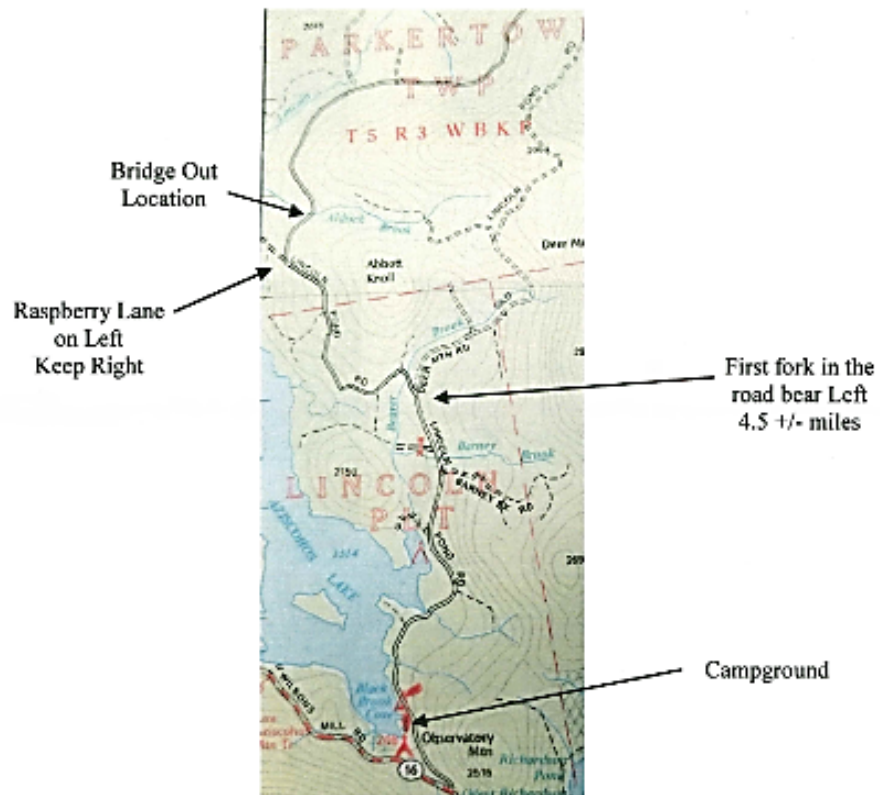
15. — — **Expenditure of public funds, subjects which may be regulated**

Corollary of proposition that to be constitutionally valid, taxation at either state or local level must be for public purpose, is that expenditure of public funds must be for public purpose. *Common Cause v. State* (1983) Me., 455 A.2d 1.

**Bridge Out
Parkertown Township
Aldrich Brook**



Panoramic Looking Up Stream





**Approach
Heading North**



**Approach
Heading North**



Looking North



Looking South



Looking Downstream (West)



Looking Upstream (East)

OPINION OF THE JUSTICES

560 A.2d 552 (1989)

OPINION OF THE JUSTICES OF THE SUPREME JUDICIAL COURT given under the Provisions of Section 3 of Article VI of the Constitution.

Supreme Judicial Court of Maine.

Questions Propounded to the House in an Order Dated May 16, 1989.

Answered June 13, 1989.

HOUSE ORDER PROPOUNDING QUESTIONS

House Order Propounding Questions to the Justices of the Supreme Judicial Court

WHEREAS, it appears to the House of Representatives of the 114th Legislature that the following are important questions of law and that this is a solemn occasion; and

WHEREAS, the Constitution of Maine, Article VI, Section 3, provides for the Justices of the Supreme Judicial Court to render their opinion on these questions; and

WHEREAS, there is now before the 114th Legislature, for its consideration, House Paper 271, Legislative Document 383, "An Act to Clarify Maintenance of Private Roads and Ways by Municipalities" and the constitutionality of the Act has been questioned; and

WHEREAS, it has long been recognized that municipalities have an obligation to protect the health and safety of their residents, and as municipalities have taxing powers to generate the funds for such activities; and

WHEREAS, it has also been long recognized that municipalities have authority to create special service districts to provide specific public services to segments of the municipality's population and the exact scope of the municipal power to raise taxes or assess fees in relation to specific services is now unclear; and

WHEREAS, it has generally been an accepted principle that municipalities could not expend general tax revenues for private benefit and as it is also not uncommon for municipalities in Maine to maintain and plow private roads and this practice has arisen because of the concern of

municipal residents to ensure access over these roads for police, fire and other emergency vehicles and for the safety and welfare of

[560 A.2d 553]

those residents or visitors also traveling these roads; and

WHEREAS, it appears that several municipalities have made such expenditures for many years, while other municipalities have refrained from doing so because of doubts as to municipal authority; now, therefore, be it

Ordered, that in accordance with the provisions of the Constitution of Maine, the House of Representatives respectfully requests the Justices of the Supreme Judicial Court to give their opinions on the following questions of law:

Question No. 1: Do the provisions of this bill allowing the use of municipal tax revenues for the purposes set out therein violate the "public purpose" limitation of the Constitution of Maine, Article IV, Part Third, Section 1?

Question No. 2: Do the provisions of this bill, allowing a municipality by vote of its legislative body to assess the users of a right-of-way for the maintenance of that way, violate any provision of the United States Constitution or the Constitution of Maine?

Question No. 3: Do the restrictions in the definition of a "privately owned road" contained in the bill violate any provision of the United States Constitution or the Constitution of Maine?

EXHIBIT A

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-NINE

H.P. 271-L.D. 383

An Act to Clarify Maintenance of Private Roads and Ways by Municipalities

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

23 MRSA § 3106 is enacted to read:

§ 3106. Maintenance of privately owned roads 1. Purpose: findings. This section is intended to explicitly recognize and limit a municipality's home rule authority to repair, maintain, sand, salt or remove snow from privately owned roads within the municipality. The Legislature finds that

expenditures for this activity are made in furtherance of a public purpose in that it protects the health and safety of the members of the public who reside along the privately owned road by ensuring adequate access and egress for police, fire and other emergency vehicles, as well as other vehicles traveling to and from those residences. 2. Privately owned road defined. For the purposes of this section, privately owned road means a road, the fee of which is owned by a private person or persons, which serves as the primary means of access and egress to 2 or more private year-round residences and over which the public has no legal right of travel. 3. Authorization. Under its home rule authority, a municipality may, by vote of its legislative body, authorize the repair, maintenance, sanding, salting or removal of snow from privately owned roads within the municipality, if the requirements of subsection 4 are met, for the purpose of protecting the health and safety of those who reside along or must travel on the privately owned road. 4. Requirements. A municipality may repair, maintain, sand, salt or remove snow from a privately owned road under this section only if: A. The road is not obstructed, marked or identified in any manner that discourages public travel, such as gates, bars or other physical barriers and signs reading private road, no trespassing, residents only or similar phrases which have the effect of discouraging public travel; B. The road was constructed before the effective date of this section; and C. The municipality has enacted an ordinance or adopted a regulation that requires all roads constructed within the municipality after the effective date of this section to be built to certain standards. 5. Raising money. A municipality may raise money for the repair, maintenance, sanding, salting or removal of snow from privately owned roads in the manner provided in section 3551 or may assess, on a proportional basis, the amount necessary to perform these services against those persons who possess a right-of-way to use the privately owned road in the same manner provided for the apportionment of damages and benefits regarding public ways under chapter 311, subchapter II. 6. Expenditures. Any funds available to the municipality, including surplus revenue and money raised under subsection 5, may be used to pay the total expenses of repairing, maintaining, sanding, salting or removing snow from a privately owned road or may be used to supplement money raised by those persons who possess a right-of-way to use the privately owned road and provided to the municipality for the purpose of paying for any services provided under this section. 7. Liability. The Maine Tort Claims Act, Title 14, chapter 741, applies to a municipality and any officer, official or employee of a municipality which performs repairs, maintenance, sanding, salting or snow removal under this section. 8. No duty. This section shall not be construed to establish any duty upon a municipality to repair, maintain, sand, salt or remove snow from any privately owned road. Whether to perform maintenance and the level of maintenance to be provided is solely a decision of the municipality, except as provided for in any contract between the municipality and any private party. 9. No interest acquired. A municipality's repairing, maintaining, sanding, salting or removing of snow from a privately owned road under this section does not result in the acquisition, by prescription or otherwise, of any interest in the privately owned road or the services provided by the municipality under this section by any person, including the municipality, the general public or the persons possessing a right-of-way over the privately owned road. Section 3656 does not

apply to any repairs performed by a municipality under this section. -----
In House of Representatives,..... 1989 Read twice and passed to be enacted.
..... Speaker In Senate,..... 1989 Read twice and
passed to be enacted. President
..... Approved..... 1989
..... Governor

[560 A.2d 555]

ANSWERS OF THE JUSTICES

To the Honorable House of Representatives of the State of Maine:

In compliance with the provisions of section 3 of article VI of the Constitution of Maine, we, the undersigned Justices of the Supreme Judicial Court, have the honor to submit the following responses to the questions propounded on May 16, 1989.

QUESTION NO. 1: Do the provisions of this bill allowing the use of municipal tax revenues for the purposes set out therein violate the public purpose limitation of the Constitution of Maine, Article IV, Part Third, Section 1?

We answer Question No. 1 in the affirmative. The legislative power under Article IV, Part Third, Section 1, of the Maine Constitution includes the power to tax, but only to the extent that the tax revenues are spent for public purposes. *See Common Cause v. State*, [455 A.2d 1](#), 8 (Me.1983). The maintenance at taxpayer expense of privately owned roads as defined in L.D. 383 would be an unconstitutional appropriation of public funds for the benefit of the private property owners.

The public's access to "privately owned roads" as defined by L.D. 383 is both uncertain and potentially transitory. By the definition in the proposed section 3106(2), "the public has no legal right of travel" over any privately owned road on which the bill would authorize the expenditure of public funds. Any possible consent by the private owners to the public's use of the road at most would arise only by inference from the absence, at the time of expenditure, of any barrier or sign "hav[ing] the effect of discouraging public travel." But even that questionable implicit consent could disappear at the whim of owners who subsequently put up a "no trespassing" sign or similar barrier. Any indirect public benefits derived from the proposed public expenditures upon private roads from which the public is or may be barred are outweighed by the public detriment. *See Common Cause v. State*, 455 A.2d at 25. We have no occasion to comment on the validity of a general statute addressing the maintenance of access to private property for the use of emergency vehicles.

QUESTION NO. 2: Do the provisions of this bill, allowing a municipality by vote of its legislative body to assess the users of a right-of-way for the maintenance of that way, violate any provision of the United States Constitution or the Constitution of Maine?

We construe the term "users of a right-of-way" in Question No. 2 to be the equivalent of "those persons who possess a right-of-way to use the privately owned road" who under L.D. 383 could be assessed to pay municipal costs of maintaining that road. We answer Question No. 2 in the affirmative for essentially the same reasons as Question No. 1. For the special assessment that would be authorized by L.D. 383 to be valid, it must involve both a public purpose and a special benefit to the persons to be assessed over and above that accruing to the public. See *City of Auburn v. Paul*, 84 Me. 212, 215, 24 A. 817, 818 (1892); *Montgomery County v. Schultze*, [302 Md. 481](#), 489, [489 A.2d 16](#), 20 (1985). As we state in our answer to Question No. 1, maintenance of privately owned roads as contemplated in L.D. 383 does not meet the public purpose test.

Because of the absence of a public purpose, an involuntary assessment under L.D. 383 to pay for maintenance costs on a privately owned road would be invalid. L.D. 383 would authorize a municipality to require the owners of a privately owned road, over which the public has neither taken nor been given any public rights, to pay the municipal costs of maintaining their private road. The owners would be required to bear those costs even though some or all of them did not wish the road maintained by the municipality at all, or did not wish it maintained in the way elected by the municipality. The assessment system that would be authorized by L.D. 383 is not the voluntary contractual arrangement upheld by the New Hampshire Supreme Court in *Clapp v. Town of Jaffrey*, [97 N.H. 456](#), 91 A.2d 464 (1952), by which the private owners of the road contracted for municipal services. Imposing the proposed

[560 A.2d 556]

assessment on those owners whose private road the municipality maintained against their will would violate the Due Process Clauses of both Constitutions. Me. Const. art. I, § 6-A; U.S. Const. amend. XIV.

QUESTION NO. 3: Do the restrictions in the definition of a privately owned road contained in the bill violate any provision of the United States Constitution or the Constitution of Maine?

We construe Question No. 3 to address the constitutionality under the Equal Protection Clauses of the Maine and the United States Constitutions of the definitional limitation of "privately owned roads" to those that "serve as the primary means of access and egress to 2 or more private year-round residences." We conclude that if L.D. 383 were otherwise constitutional, that limitation would not contravene the constitutional requirements of equal protection of the laws. Under either the Fourteenth Amendment or section 6-A of the Maine Declaration of Rights, exercises of the police power that do not infringe on fundamental rights or implicate a suspect classification are subject to only a rational basis scrutiny. See *Town of Kittery v. Campbell*, [455](#)

[A.2d 30](#), 34 (Me.1983). If the municipal expenditures under L.D. 383 passed constitutional muster as being for a public purpose, it would not violate the Equal Protection Clause of either Constitution to limit those expenditures to private roads that at the minimum serve more than one year-round home.

VINCENT L. McKUSICK Chief Justice DAVID G. ROBERTS DANIEL E. WATHEN
CAROLINE D. GLASSMAN ROBERT W. CLIFFORD D. BROCK HORNBY SAMUEL W.
COLLINS, Jr. Associate Justices

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Camp owners ask commissioners for help with bridge

Lewiston SunJournal

By Matthew Daigle, Staff Writer - January 16, 2018

PARIS — The owner of a seasonal home in northern Oxford County reminded county commissioners Tuesday that he and others want to know whether the county will help pay for a bridge to access their properties.

Paul Hodsdon of Norway is one of dozens of landowners who want the Aldrich Brook bridge on Lincoln Pond Road in Parkertown Township replaced so they can get to their lots along Aziscohos Lake without taking a 26-mile detour.

Hodsdon is president of the Aziscohos Lake Campers Association, which represents 61 camp owners, 38 of whom use Lincoln Pond Road, he said after the meeting. Owners have deeded access over 13 miles of the paper company road, including the bridge, he said.

Hodsdon added that camp owners pay a total of about \$71,000 in taxes annually to the county but get nothing in return.

The issue arose when some camp owners in the unorganized territory attended the Dec. 20 commissioners meeting to ask for help to build a bridge, after one that replaced a culvert washed out last May and was removed by the owner in July 2017.

County Administrator Scott Cole said Lincoln Park Road used to have a culvert, “but sometime around 2011 or 2012, Trout Unlimited made an effort to remove the culvert to allow better fish passage.”

He said an “undersized bridge” was installed but was inadequate.

“It only lasted for about three or four years, and then it became unsafe,” Cole said. “The bridge ended up being blocked and removed. Now the core issue is that there’s no bridge allowing the camp owners to get in and out. Instead, they have to go a roundabout way. ...”

At the Dec. 20 meeting, Sarah Medina, land-use director of Seven Islands Land Co., which owns land in Lincoln Plantation south of Parkertown, said she disapproved of the county using taxpayer money for a bridge in unorganized territory and suggested landowners seek grants to pay for one.

Hodsdon said Tuesday that he took Medina’s advice and went to the Maine Department of Agriculture office in Augusta to research funding.

“Well, lo and behold, I learned that if we had gone up to their office right after the bridge was removed, when all of the debris was in the brook, they could’ve written a grant and gotten it taken care of,” Hodsdon said. “Now that the bridge is gone, we have no leg to stand on.”

“Our options are getting kind of thin here,” he told commissioners Steve Merrill of Norway, David Duguay of Byron and Tim Turner of Buckfield.

“I’m here to remind you that we have a major decision to make,” he said. “Quite often, the squeaky wheel gets the grease. Well, we’re the wheels that are squeaking, and you are the gentlemen holding the grease gun.”

Staff Editor Mary Delamater contributed to this report.



Landowners in Parkertown Township are asking the Oxford County Commissioners to fund a bridge over Aldrich Brook after the previous one was removed several years ago. The landowners say that it is “a safety issue” because there is only one other way in and out of the unorganized territory. The above photo is of the Aldrich Brook bridge before it was removed. (Submitted photo)

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