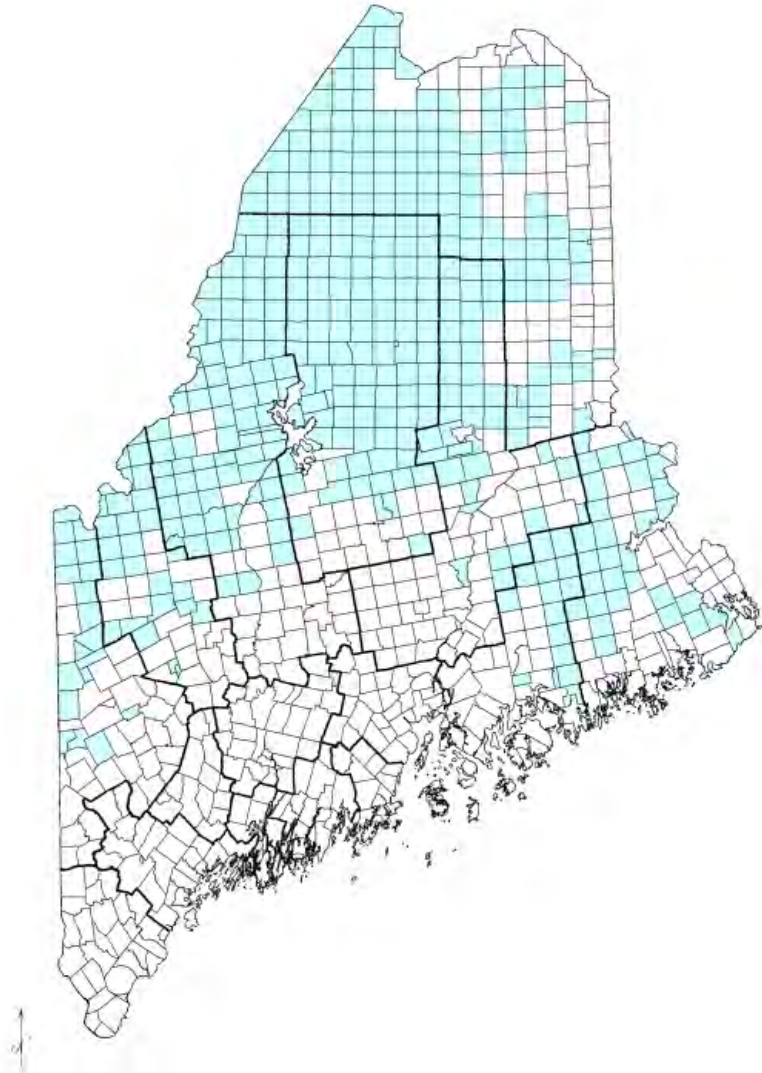


UNORGANIZED TERRITORY MUNICIPAL COST COMPONENTS



FISCAL YEAR 2020-2021

An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2020-21

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 2020-21 is as follows:

Fiscal Administration – Office of the State Auditor	\$245,718
Education	12,923,626
Forest Fire Protection	150,000
Human Services - General Assistance	65,000
Property Tax Assessment - Operations	1,175,334
Maine Land Use Planning Commission - Operations	599,144
TOTAL STATE AGENCIES	\$15,158,822

County Reimbursements for Services:

Aroostook	\$1,660,229
Franklin	1,178,763
Hancock	236,850
Kennebec	12,125
Oxford	1,396,537
Penobscot	1,597,454
Piscataquis	1,347,370
Somerset	1,828,286
Washington	1,348,371
TOTAL COUNTY SERVICES	\$10,605,985

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COUNTY TAX INCREMENT FINANCING DISTRIBUTIONS FROM FUND

Tax Increment Financing Payments	<u>\$3,721,137</u>
TOTAL REQUIREMENTS	\$29,485,944

COMPUTATION OF ASSESSMENT

Requirements	\$29,485,944
Less Deductions:	
General Revenue	
State Revenue Sharing	\$100,000
Miscellaneous Revenues	10,000
Transfer from Fund Balance	<u>819,663</u>

TOTAL GENERAL REVENUE DEDUCTIONS	\$929,663
----------------------------------	-----------

Educational Revenue	
Land Reserve Trust Interest	\$80,000
Tuition/Travel	150,000
Special - Teacher Retirement	<u>230,000</u>

TOTAL EDUCATION REVENUE DEDUCTIONS	<u>\$460,000</u>
------------------------------------	------------------

TOTAL REVENUE DEDUCTIONS	<u>\$1,389,663</u>
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TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY (Title 36 § 1602)	\$28,096,281
--	--------------

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

Six Year Comparison Ended June 30, 2021

	2016	2017	% Increase (-)Decrease	2018	% Increase (-)Decrease	2019	% Increase (-)Decrease	2020	% Increase (-)Decrease	2021	% Increase (-)Decrease
State Agencies											
Fiscal Administrator	\$ 254,952	251,277	(1.4)	225,510	(10.3)	233,077	3.4	243,730	4.6	245,718	0.8
Education	12,129,121	12,288,717	1.3	12,264,663	(0.2)	12,335,556	0.6	12,851,922	4.2	12,923,626	0.6
Forest Fire Protection	150,000	150,000	-	150,000	-	150,000	-	150,000	-	150,000	-
DHHS - General Assistance	55,750	65,000	16.6	65,000	-	65,000	-	65,000	-	65,000	-
Maine Revenue Service	950,000	935,000	(1.6)	1,031,446	10.3	1,246,676	20.9	1,470,866	18.0	1,175,334	(20.1)
LURC - Operations	529,025	544,194	2.9	549,577	1.0	569,905	3.7	588,000	3.2	599,144	1.9
Subtotal of State Agency	<u>14,068,848</u>	<u>14,234,188</u>	<u>1.2</u>	<u>14,286,196</u>	<u>0.4</u>	<u>14,600,214</u>	<u>2.2</u>	<u>15,369,518</u>	<u>5.3</u>	<u>15,158,822</u>	<u>(1.4)</u>
Less Deductions											
General	(2,509,945)	(1,903,945)	(24.1)	(1,090,000)	(42.8)	(490,000)	(55.0)	(560,000)	14.3	(929,663)	66.0
Educational	(418,317)	(419,049)	0.2	(425,768)	1.6	(385,000)	(9.6)	(385,000)	-	(460,000)	19.5
Total State Agencies	<u>11,140,586</u>	<u>11,911,194</u>	<u>6.9</u>	<u>12,770,428</u>	<u>7.2</u>	<u>13,725,214</u>	<u>7.5</u>	<u>14,424,518</u>	<u>5.1</u>	<u>13,769,159</u>	<u>(4.5)</u>
County Services											
Aroostook	1,216,139	1,251,259	2.9	1,288,800	3.0	1,413,226	9.7	1,511,803	7.0	1,660,229	9.8
Franklin	1,029,624	998,235	(3.0)	888,252	(11.0)	953,878	7.4	976,795	2.4	1,178,763	20.7
Hancock	223,152	236,660	6.1	238,750	0.9	241,550	1.2	239,050	(1.0)	236,850	(0.9)
Kennebec	12,115	10,669	(11.9)	12,823	20.2	11,595	(9.6)	10,870	(6.3)	12,125	11.5
Oxford	1,247,937	1,257,130	0.7	1,273,300	1.3	1,262,600	(0.8)	1,459,650	15.6	1,396,537	(4.3)
Penobscot	1,033,536	1,067,291	3.3	1,071,109	0.4	1,152,652	7.6	1,125,982	(2.3)	1,597,454	41.9
Piscataquis	1,008,711	962,139	(4.6)	1,014,232	5.4	965,963	(4.8)	1,156,857	19.8	1,347,370	16.5
Somerset	1,463,162	1,679,712	14.8	1,663,297	(1.0)	1,624,102	(2.4)	1,618,913	(0.3)	1,828,286	12.9
Washington	870,612	978,140	12.4	1,008,408	3.1	1,032,764	2.4	1,032,529	(0.0)	1,348,371	30.6
Total County Services	<u>8,104,988</u>	<u>8,441,235</u>	<u>4.1</u>	<u>8,458,971</u>	<u>0.2</u>	<u>8,658,330</u>	<u>2.4</u>	<u>9,132,449</u>	<u>5.5</u>	<u>10,605,985</u>	<u>16.1</u>
TAX COMMITMENT BEFORE TIF	<u>19,245,574</u>	<u>20,352,429</u>	<u>5.8</u>	<u>21,229,399</u>	<u>4.3</u>	<u>22,383,544</u>	<u>5.4</u>	<u>23,556,967</u>	<u>5.2</u>	<u>24,375,144</u>	<u>3.5</u>
TIF TAX COMMITMENT	<u>2,800,000</u>	<u>2,027,000</u>	<u>(27.6)</u>	<u>3,957,568</u>	<u>95.2</u>	<u>3,522,650</u>	<u>(11.0)</u>	<u>3,867,519</u>	<u>9.8</u>	<u>3,721,137</u>	<u>(3.8)</u>
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>\$ 22,045,574</u>	<u>22,379,429</u>	<u>1.5</u>	<u>25,186,967</u>	<u>12.5</u>	<u>25,906,194</u>	<u>2.9</u>	<u>27,424,486</u>	<u>5.9</u>	<u>28,096,281</u>	<u>2.4</u>

MUNICIPAL COST COMPONENTS BUDGETS **AFTER** COUNTY TAXES AND OVERLAY

Six Year Comparison Ended June 30, 2021

	2016	2017	% Increase (-)Decrease	2018	% Increase (-)Decrease	2019	% Increase (-)Decrease	2020	% Increase (-)Decrease	2021	% Increase (-)Decrease
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	\$ 22,045,574	22,379,429	1.5	25,186,967	12.5	25,906,194	2.9	27,424,486	5.9	28,096,281	2.4
County Taxes	Actual County Taxes and Overlay										
										Estimated	
Aroostook	695,604	766,295	10.2	786,573	2.6	959,295	22.0	1,063,180	10.8	1,169,498	10.0
Franklin	386,042	407,043	5.4	399,300	(1.9)	423,927	6.2	442,212	4.3	457,689	3.5
Hancock	108,307	106,838	(1.4)	107,584	0.7	109,306	1.6	110,780	1.3	111,334	0.5
Kennebec	5,116	6,986	36.6	7,746	10.9	7,966	2.8	7,370	(7.5)	7,517	2.0
Knox	18,600	19,318	3.9	19,350	0.2	21,022	8.6	21,025	0.0	21,656	3.0
Lincoln	19,581	19,554	(0.1)	19,657	0.5	19,855	1.0	20,880	5.2	21,193	1.5
Oxford	209,739	218,068	4.0	219,851	0.8	274,015	24.6	303,497	10.8	333,847	10.0
Penobscot	396,995	424,979	7.0	441,854	4.0	493,374	11.7	514,303	4.2	547,733	6.5
Piscataquis	1,090,641	1,121,187	2.8	1,114,230	(0.6)	1,172,217	5.2	1,305,333	11.4	1,364,073	4.5
Somerset	1,883,930	1,971,415	4.6	2,066,899	4.8	2,127,282	2.9	2,150,971	1.1	2,226,255	3.5
Waldo	3,379	3,375	(0.1)	3,506	3.9	3,788	8.0	3,972	4.9	4,131	4.0
Washington	589,813	620,557	5.2	628,677	1.3	637,966	1.5	648,989	1.7	665,214	2.5
Total County Taxes	5,407,747	5,685,615	5.1	5,815,227	2.3	6,250,013	7.5	6,592,512	5.5	6,930,140	5.1
TAX COMMITMENT BEFORE OVERLA	27,453,321	28,065,044	2.2	31,002,194	10.5	32,156,207	3.7	34,016,998	5.8	35,026,421	3.0
OVERLAY	454,366	490,928	8.0	542,582	10.5	576,880	6.3	397,187	(31.1)	490,000	23.4
TOTAL TAX COMMITMENT AFTER COUNTY TAXES & OVERLAY	\$ 27,907,687	28,555,972	2.3	31,544,776	10.5	32,733,087	3.8	34,414,185	5.1	35,516,421	3.2

AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYSIS

SOURCE: *Maine Revenue Service*

Tax Years 2005-2019

County	2005	2006	2007 *	2008	2009	2010 **	2011	2012	2013 ***	2014	2015	2016 *#	2017	2018 ##	2019
Aroostook	0.00754	0.00696	0.00646	0.00641	0.00825	0.00741	0.00658	0.00666	0.00672	0.00669	0.00693	0.00637	0.00631	0.00705	0.00746
Franklin	0.01024	0.00883	0.00808	0.00810	0.00885	0.00732	0.00720	0.00733	0.00897	0.00825	0.00833	0.00775	0.00746	0.00843	0.00877
Hancock	0.00666	0.00601	0.00578	0.00495	0.00670	0.00592	0.00500	0.00500	0.00474	0.00575	0.00530	0.00500	0.00500	0.00527	0.00553
Kennebec	0.00816	0.00718	0.00480	0.00473	0.00642	0.00607	0.00560	0.00657	0.00618	0.00643	0.00597	0.00648	0.00710	0.00712	0.00695
Knox	0.00592	0.00472	0.00463	0.00446	0.00631	0.00556	0.00481	0.00480	0.00463	0.00464	0.00469	0.00447	0.00472	0.00508	0.00533
Lincoln	0.00585	0.00505	0.00478	0.00463	0.00636	0.00571	0.00503	0.00507	0.00489	0.00497	0.00506	0.00479	0.00504	0.00531	0.00565
Oxford	0.00853	0.00721	0.00703	0.00688	0.00860	0.00785	0.00818	0.00876	0.00849	0.00993	0.01019	0.00912	0.00909	0.00952	0.01066
Penobscot	0.00969	0.00857	0.00842	0.00852	0.01055	0.00959	0.00866	0.00887	0.00865	0.00866	0.00870	0.00777	0.00808	0.00872	0.00879
Piscataquis	0.00841	0.00725	0.00691	0.00716	0.00951	0.00791	0.00703	0.00699	0.00673	0.00693	0.00670	0.00601	0.00622	0.00654	0.00720
Somerset	0.00780	0.00685	0.00676	0.00821	0.00906	0.00868	0.00856	0.00864	0.00837	0.00823	0.00846	0.00803	0.00805	0.00841	0.00874
Waldo	0.00692	0.00502	0.00482	0.00506	0.00704	0.00629	0.00559	0.00583	0.00561	0.00563	0.00559	0.00527	0.00560	0.00602	0.00638
Washington	0.00919	0.00882	0.00837	0.00770	0.00930	0.00865	0.00812	0.00823	0.00814	0.00811	0.00846	0.00773	0.00801	0.00827	0.00855
State Agency															
Services Mill Rate	0.00440	0.00458	0.00395	0.00353	0.00339	0.00515	0.00442	0.00360	0.00342	0.00347	0.00343	0.00319	0.00332	0.00360	0.00382

Note: The State Agency and County Taxes are included in the Aggregate UT County Mill Rate along with Overlay. Refer to Page 65.

* 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

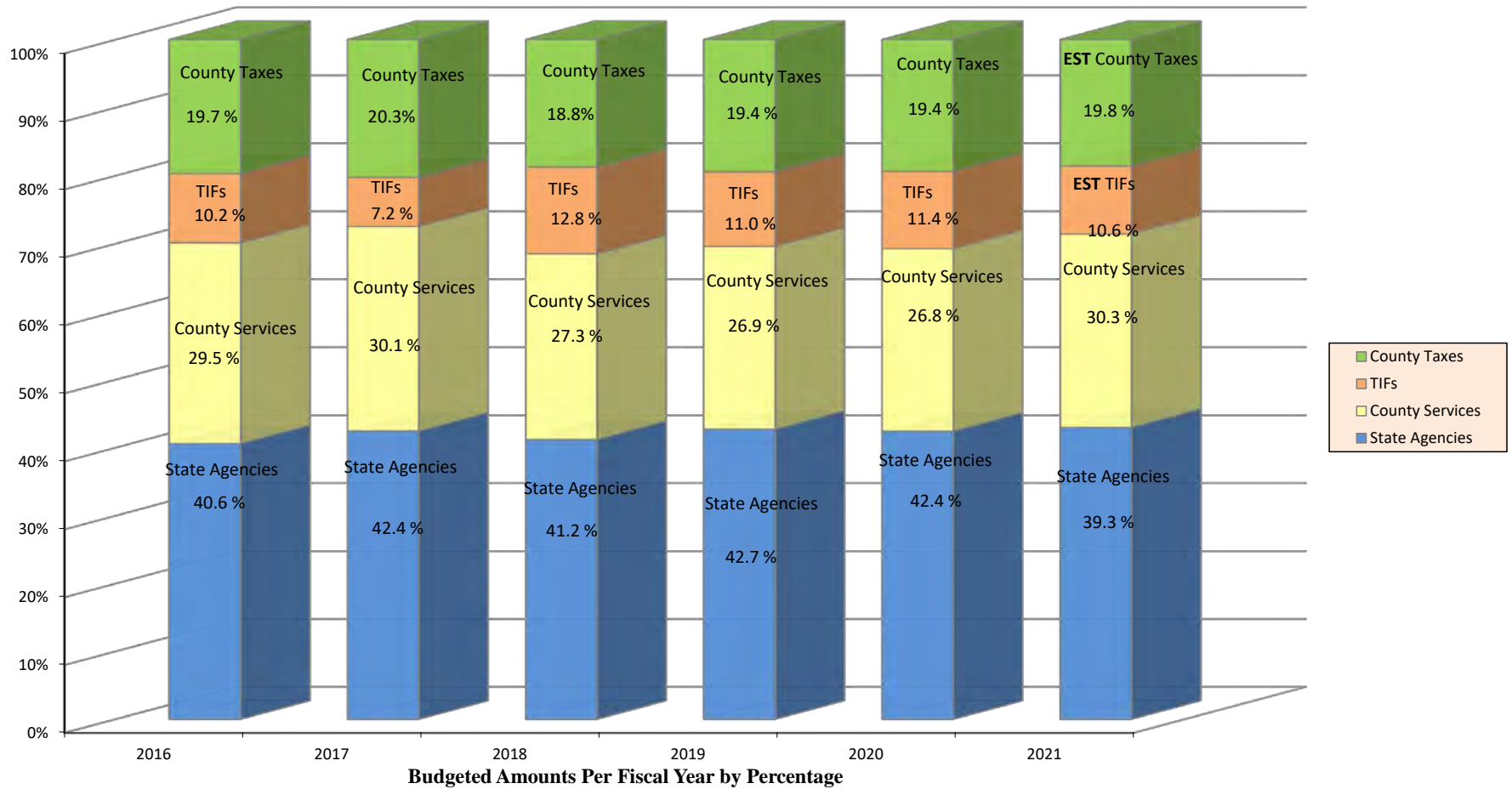
First year of Omnibus Wind TIF in Penobscot

CHARTS AND GRAPHS

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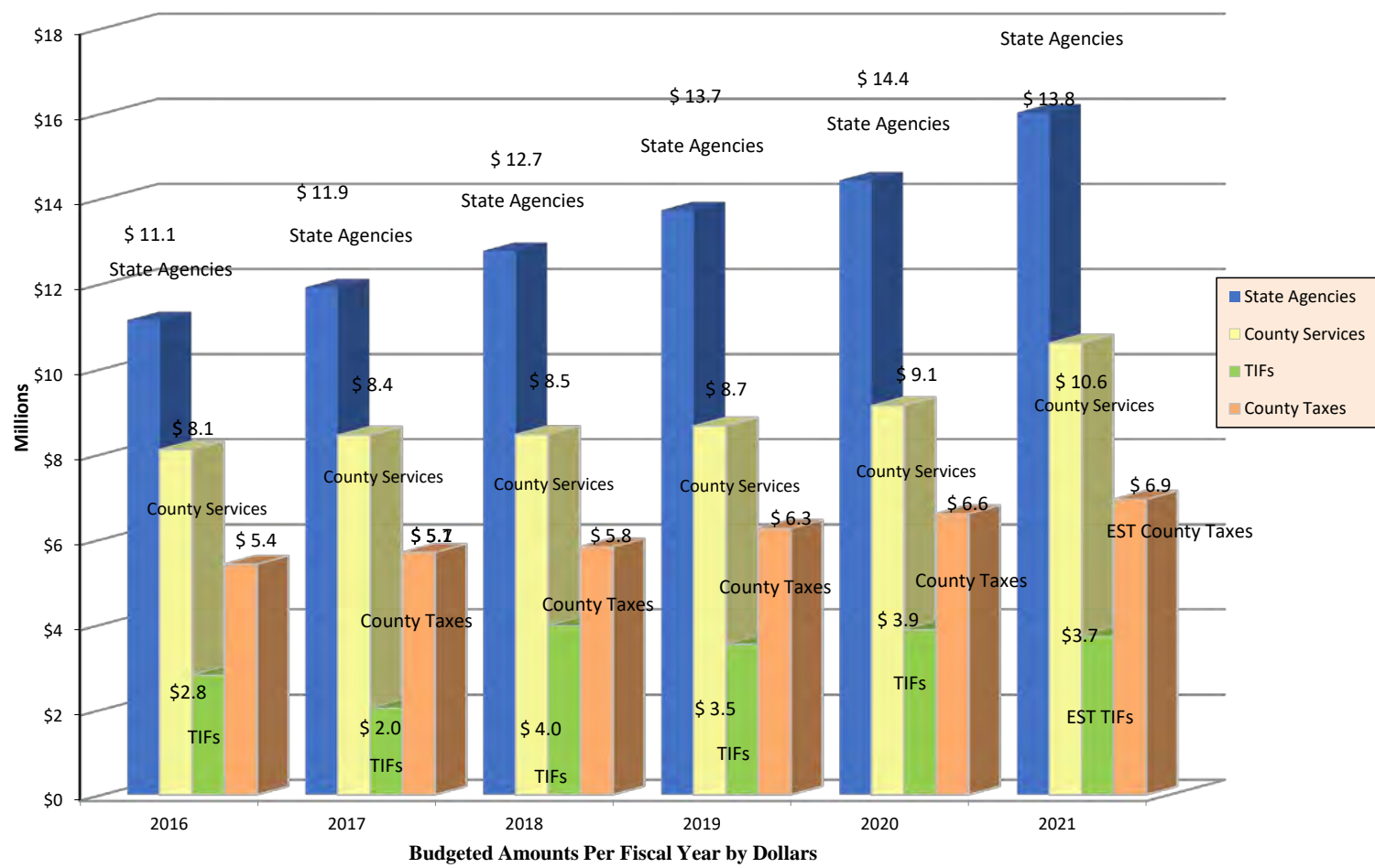
UT Education and Services Fund

Historical Municipal Cost Component Percentages with UT County Taxes - Net of Revenue Fiscal Years 2016 to 2021

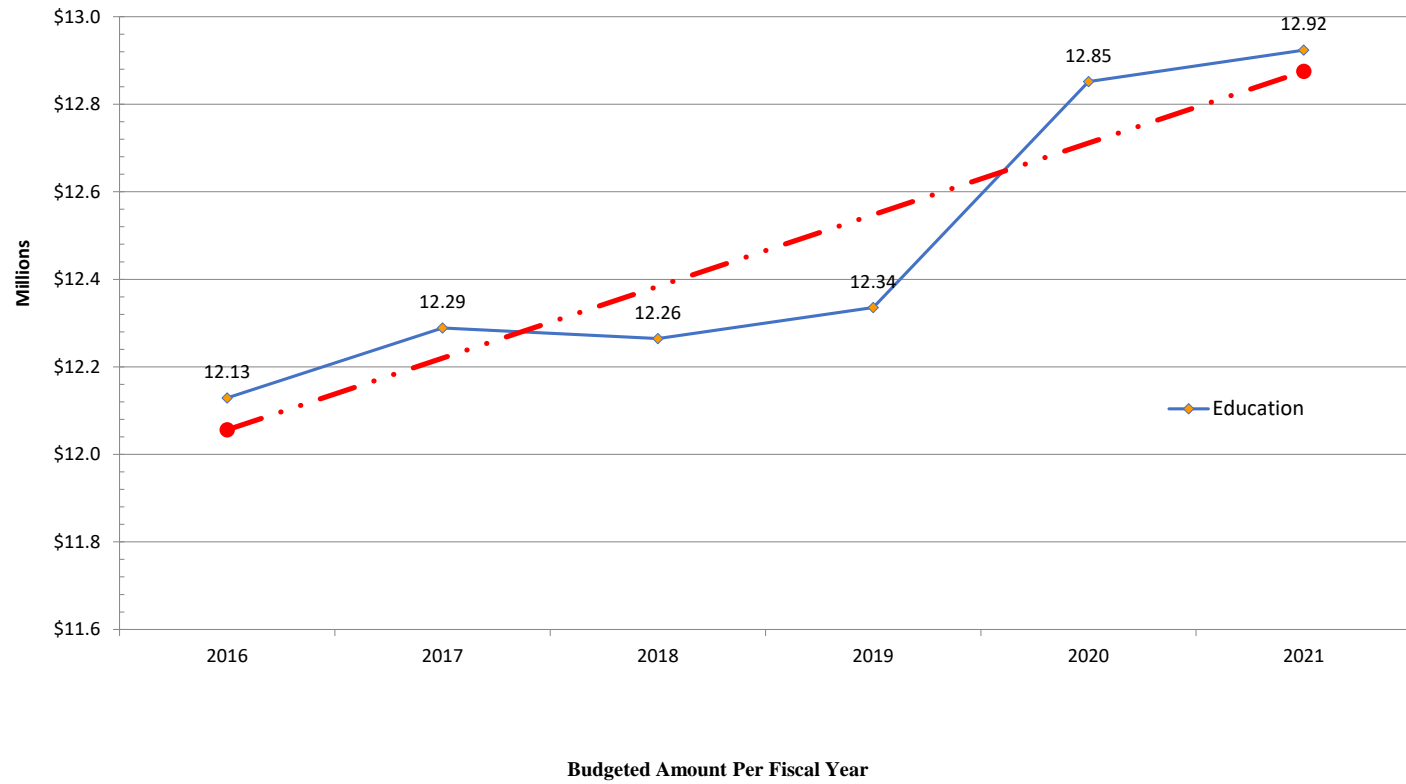


UT Education and Services Fund

Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue Fiscal Years 2016 to 2021

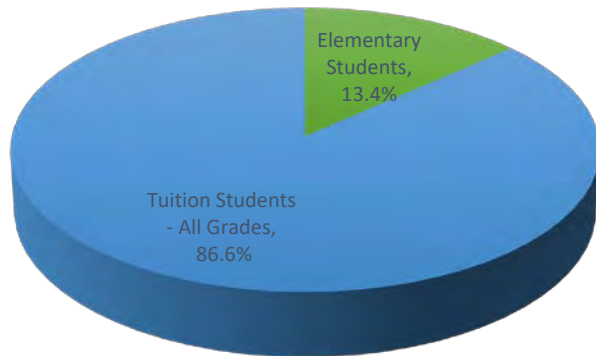


UT Education and Services Fund
Selected State Agencies Component - Education (EUT) - Fiscal Years 2016 to 2021
with Linear Trendline



EUT Student Enrollment by Category

For School Year 2020
 School Year 2020 Enrollments are Estimates
 based on Oct 1, 2019 Enrollments

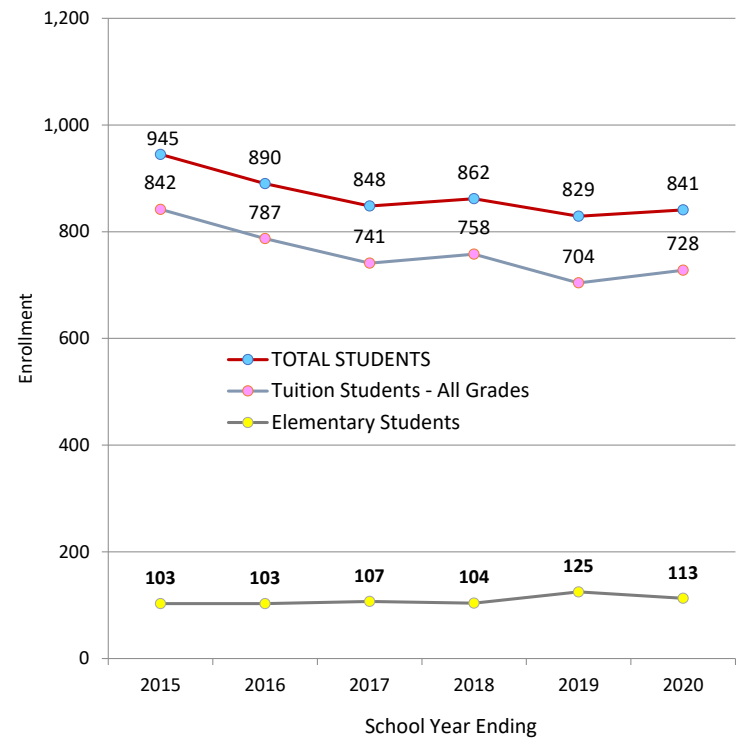


Total 2020 Student Enrollment - 841

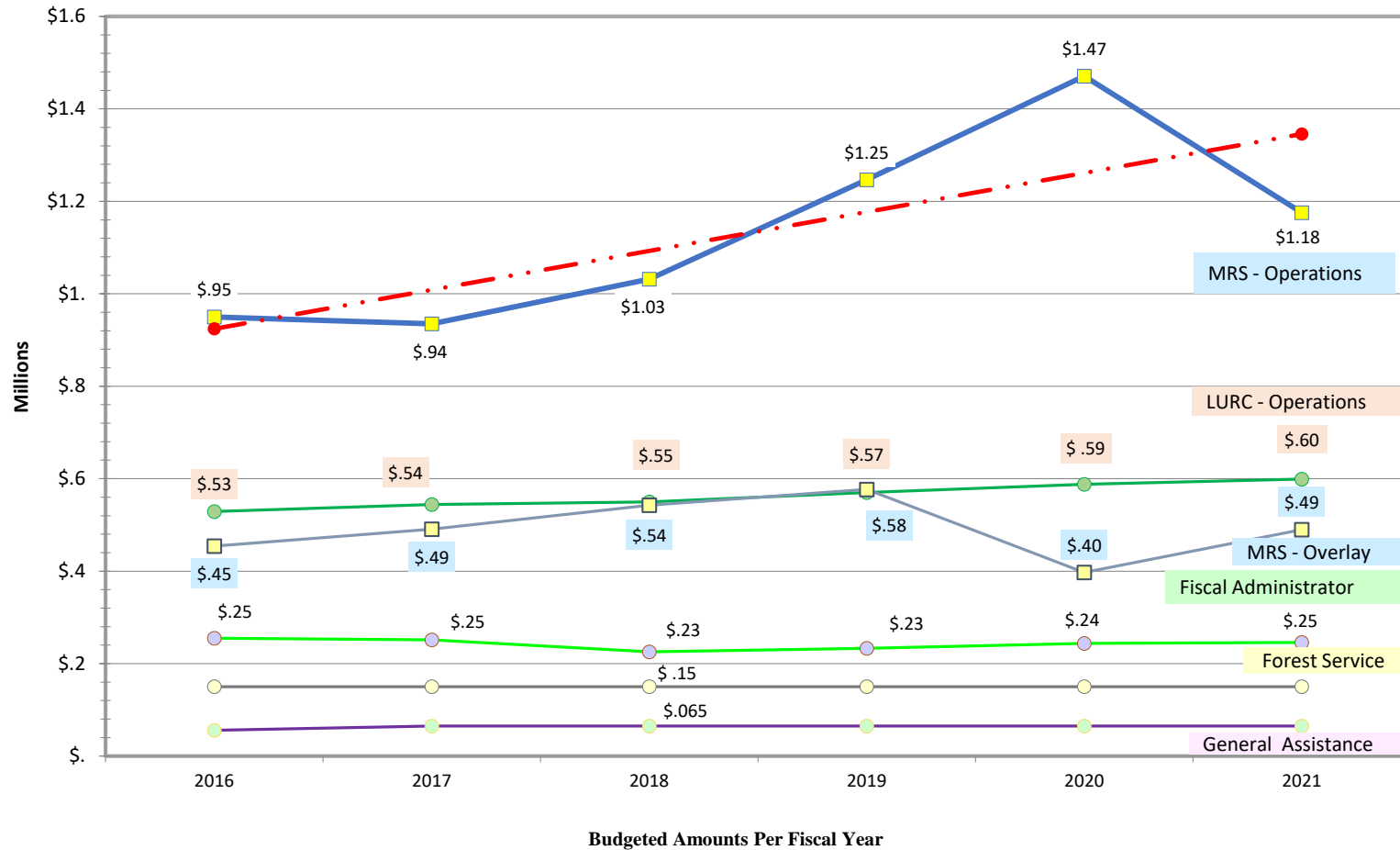
■ Elementary Students ■ Tuition Students - All Grades

Historical EUT Student Enrollment

For School Years 2015 to 2020
 School Year 2020 Enrollments are Estimates
 based on Oct 1, 2019 Enrollments

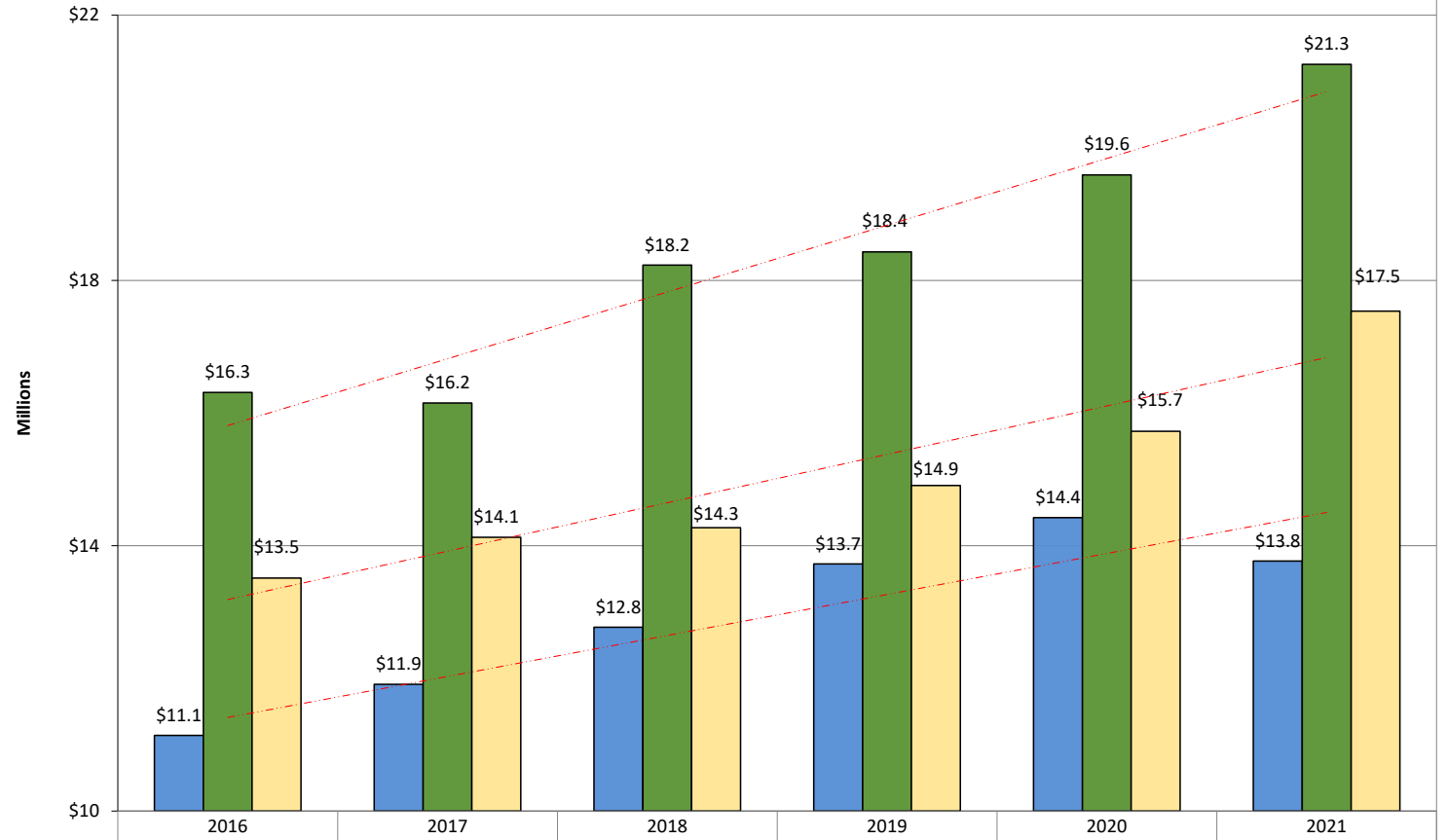


UT Education and Services Fund Selected State Agencies Components Other Than Education - Fiscal Years 2016 to 2021 with Linear Trendline for Maine Revenue Services Operations



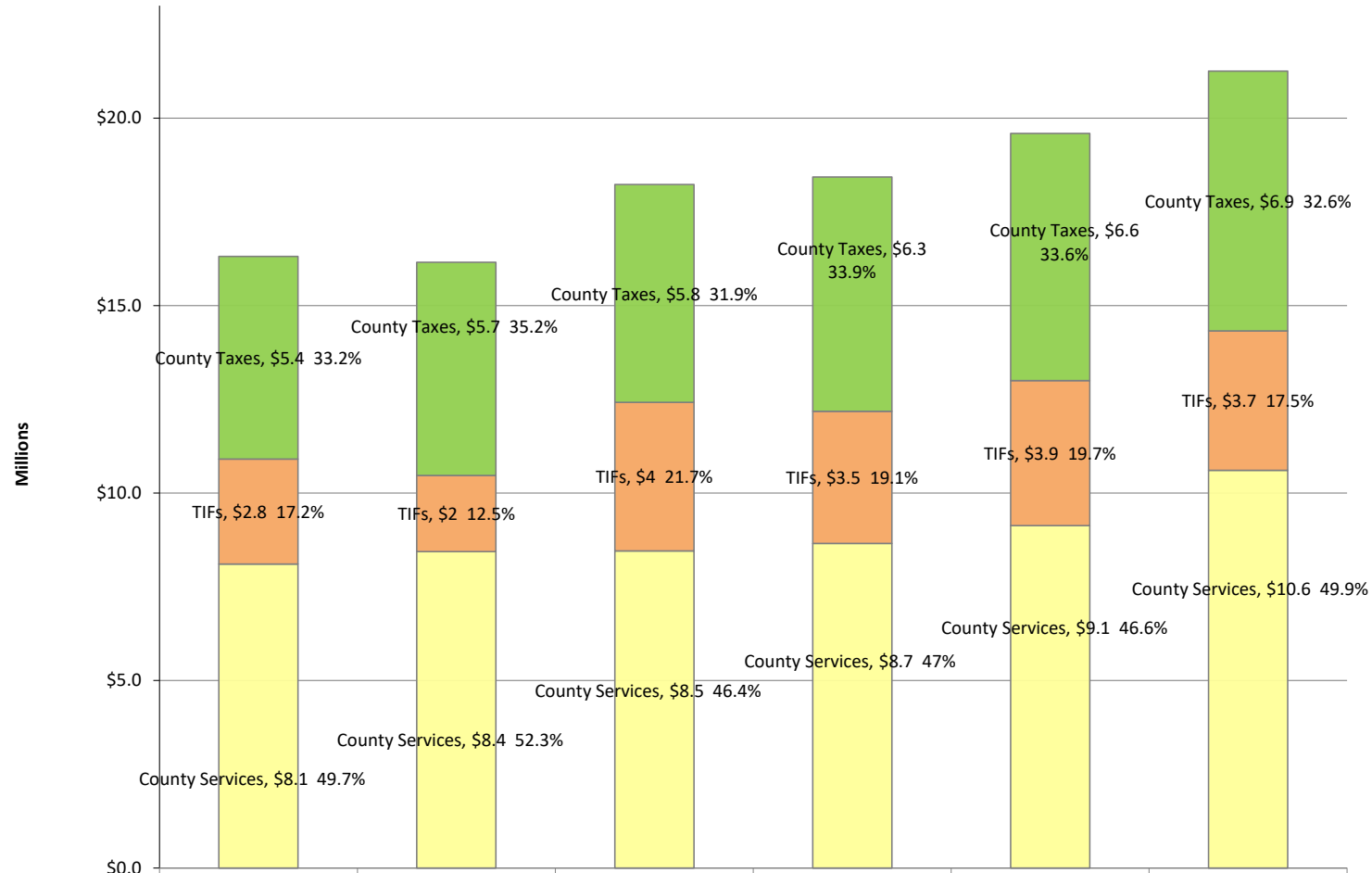
UT Education and Services Fund

State Agency and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2016 to 2021
 County Budget Totals: 1) With TIFs and 2) Without TIFs



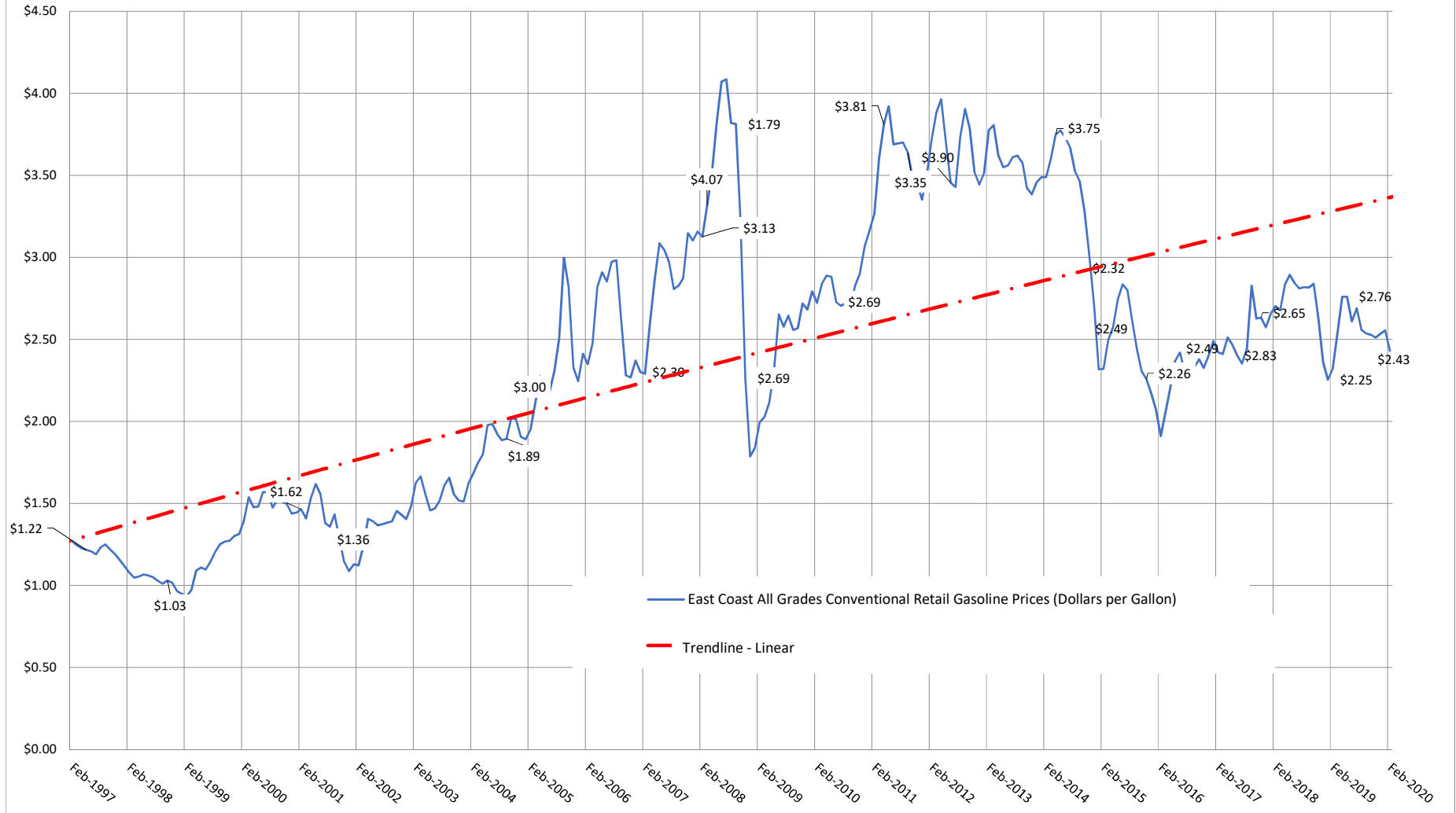
■ State Agencies	11,140,586	11,911,194	12,770,428	13,725,214	14,424,518	13,769,159
■ County Services and Taxes, with TIFs	16,312,735	16,153,850	18,231,766	18,430,993	19,592,480	21,257,262
■ County Services and Taxes, no TIFs	13,512,735	14,126,850	14,274,198	14,908,343	15,724,961	17,536,125

Historical County Municipal Cost Component Percentages Net of Revenue Fiscal Years 2016 to 2021



	2016	2017	2018	2019	2020	2021
County Taxes	5,407,747	5,685,615	5,815,227	6,250,013	6,592,512	6,930,140
TIFs	2,800,000	2,027,000	3,957,568	3,522,650	3,867,519	3,721,137
County Services	8,104,988	8,441,235	8,458,971	8,658,330	9,132,449	10,605,985

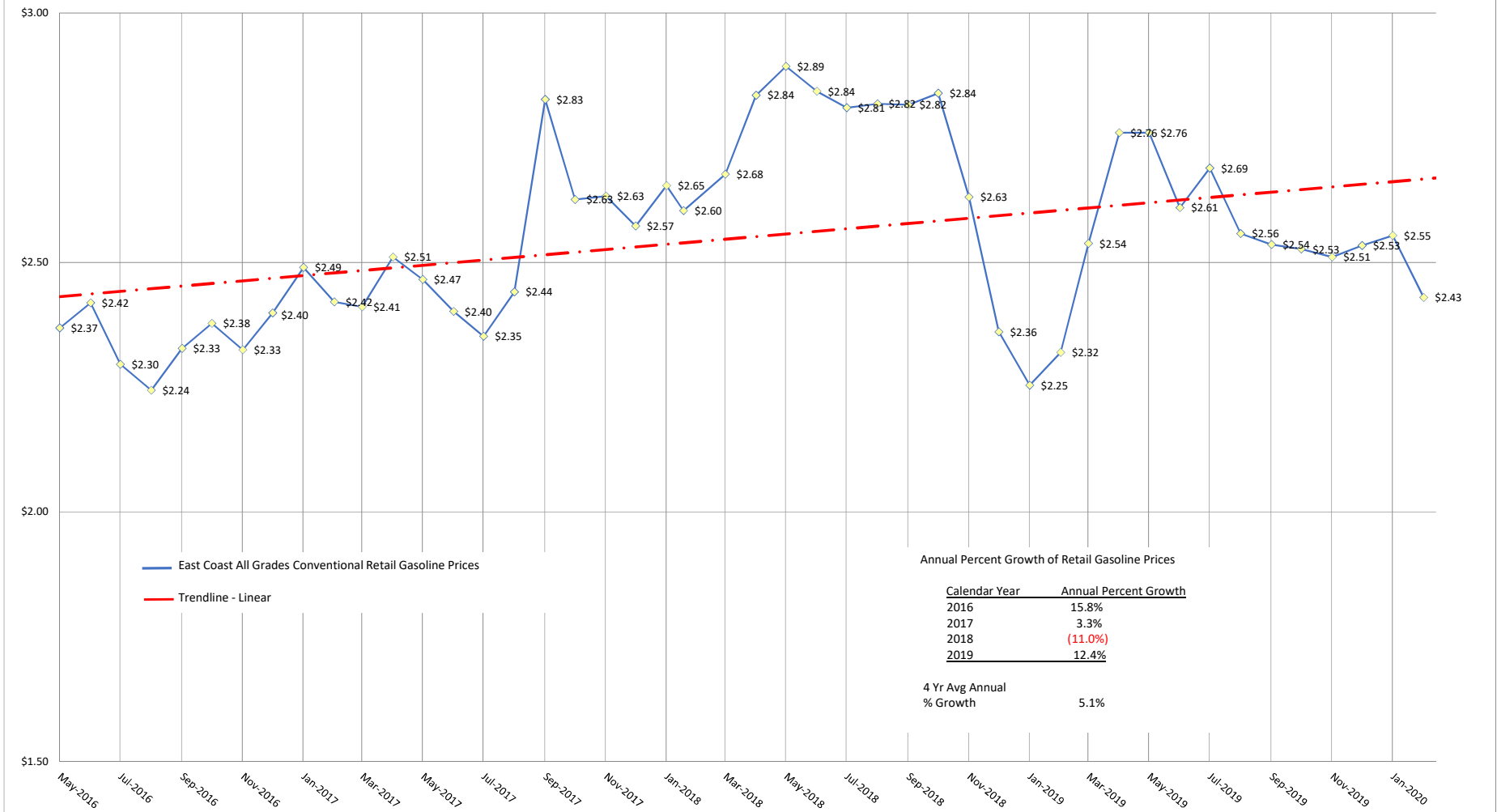
East Coast All Grades Conventional Retail Gasoline Prices
 Source of Data: U.S. Energy Information Administration - Long Term Price Movements
 Dollars Per Gallon for the Period February 1997 to February 2020 with Linear Trendline



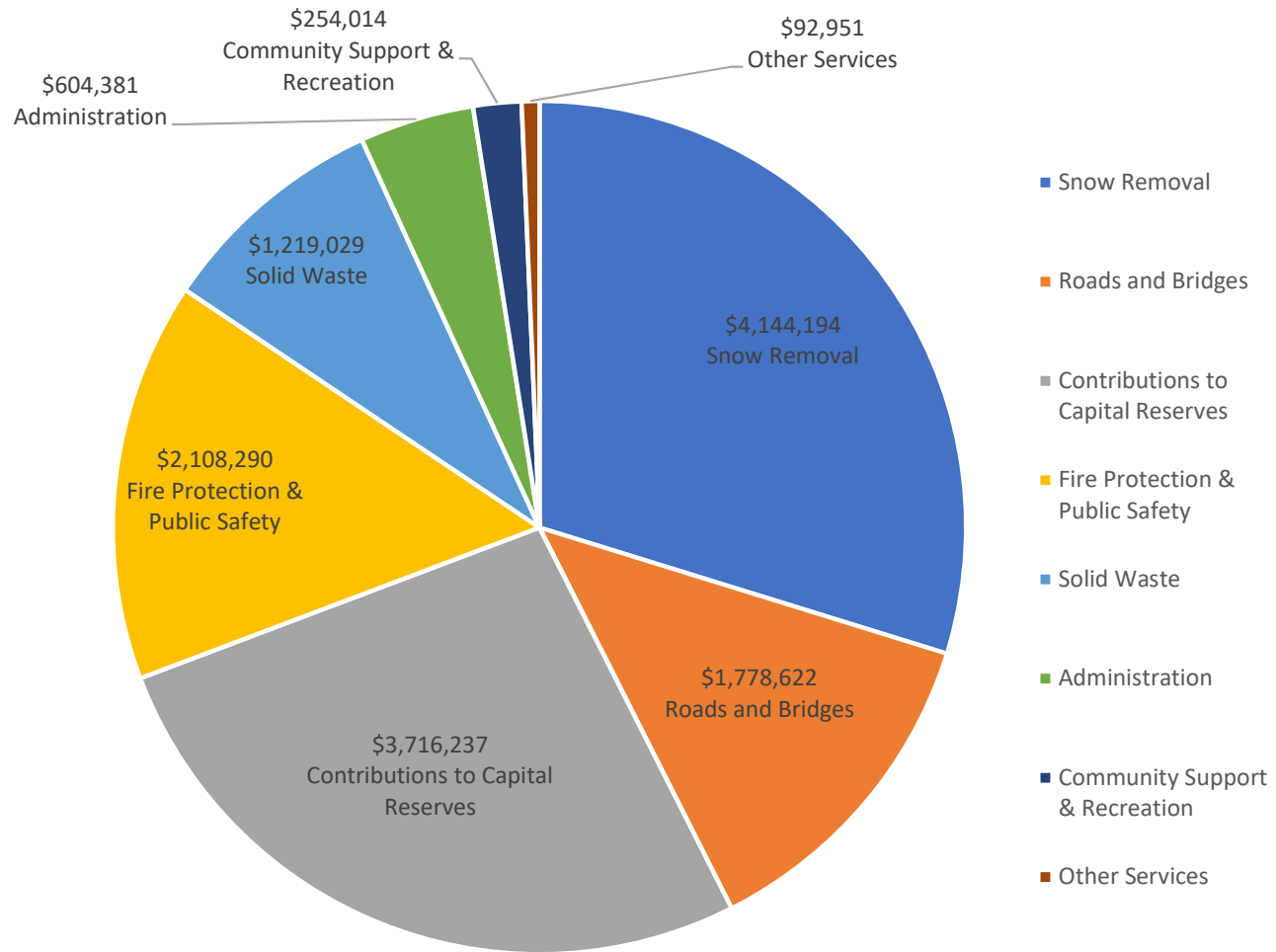
East Coast All Grades Conventional Retail Gasoline Prices - Short Term Price Movements

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

Dollars Per Gallon for the Periods May 2016 to February 2020 With Linear Trendline



UT Education and Services Fund FY 2021 County Municipal Services Budgets by Function



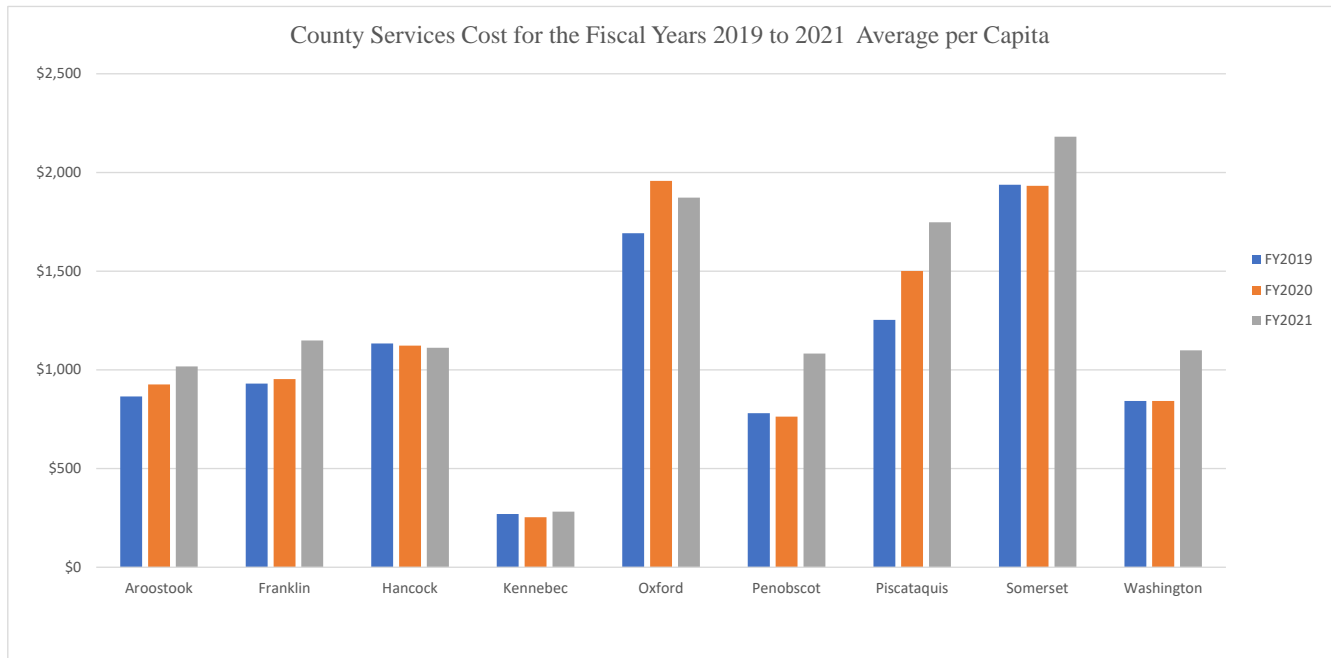
Gross County Service Budgets without Revenue Deductions
FY 2021 - \$13.9 Million in County Service Budgets

SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY *

County	FY 2019**	FY 2019**	FY 2020	FY 2020	FY 2021	US Census	2021
	Cost	County	Cost	County	Cost	2010	County
	Per Capita	Tax Assessment	Per Capita	Tax Assessment	Per Capita	UT Resident	Services
						Population	Tax Assessment
Aroostook**	\$865	\$1,413,226	\$926	\$1,511,803	\$1,017	1,633	\$1,660,229
Franklin	930	953,878	953	976,795	1,149	1,026	1,178,763
Hancock	1,134	241,550	1,123	239,050	1,112	213	236,850
Kennebec	270	11,595	253	10,870	282	43	12,125
Oxford**	1,692	1,262,600	1,957	1,459,650	1,873	746	1,396,537
Penobscot	781	1,152,652	763	1,125,982	1,083	1,476	1,597,454
Piscataquis	1,253	965,963	1,501	1,156,857	1,748	771	1,347,370
Somerset	1,938	1,624,102	1,932	1,618,913	2,181	838	1,828,286
Washington	842	1,032,764	842	1,032,529	1,099	1,227	1,348,371
		<u>\$8,658,330</u>		<u>\$9,132,449</u>		<u>7,973</u>	<u>\$10,605,985</u>
Straight Average of Services Cost Per Capita	<u>\$1,078</u>		<u>\$1,139</u>		<u>\$1,283</u>		
Weighted Average of Services Cost Per Capita	<u>\$1,086</u>		<u>\$1,145</u>		<u>\$1,330</u>		

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

** FY 2019 assessment amounts and averages have been updated to reflect the changes to county services by the 128th Legislature - 2nd session. Aroostook and Oxford county were the counties impacted.



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**FISCAL YEAR 2021
MCC BUDGET ANALYSIS**

**ANALYSIS OF MUNICIPAL COST COMPONENTS BUDGETS
WORK SESSION - FISCAL YEAR 2021**

STATE SERVICES: Total state agency budgets decreased 4.5%, or \$655,359 from 2020. (Pages 10-11)

Office of the State Auditor – Fiscal Administrator of the Unorganized Territory ~ \$245,718

Up .8% or \$1,988 from FY 2020

This line supports the annual Unorganized Territory (UT) 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 payment to the tribe is a calculation that is based upon the assessed value of Indian Township. Increases in the assessed value of Indian Township require a \$1,000 increase for the FY 2021 municipal services to UT residents in Indian Township who are not tribal members.

Department of Education – Education in the Unorganized Territory ~ \$12,923,626

Up .6% or \$71,704 from FY 2020

General fund increases in personal service expenditures drive the EUT budget growth. FY 2021 personnel services are expected to increase \$71,704 due to the increase in the cost of benefits and step increases resulting from bargaining agreements for existing filled positions. There are very few unfilled positions expected for FY 2021.

All other budgeted expenditures show no growth. These budgets are identical to the amounts budgeted for FY 2020.

This revenue will provide education, transportation, and special education services to approximately 841 UT pupils. The breakdown of enrolled UT students is as follows:

EUT Enrollment - Category	April 1st 2017	April 1st 2018	April 1st 2019	Estimated April 1st 2020
Edmunds School, Washington County	60	55	66	58
Connor School, Aroostook County	36	34	33	42
Kingman Elementary, Penobscot County	11	15	26	13
Total UT Elementary School Students	107	104	125	113
Tuition Students - All Grades	741	758	704	728
Total Number of EUT Students	848	862	829	841

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

- 1) No Change from FY 2020.
- 2) This revenue provides forest fire control and suppression in the Unorganized Territory by the Maine Forest Service, and the estimate is based upon historical expenditures.

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

No Change from FY 2020


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 and Operations ~ \$1,175,334

Down 20.1% or \$ 295,532 from FY 2020.


This revenue supports the assessment of property valuations; the commitment, billing and collection of taxes; and the administration of motor vehicle and boat excise taxes.

- 1) Personnel Costs decreased by \$117,764 or 10.9% from FY 2020.
 - a) Last year, there were 7 principal property appraiser (PPA) positions budgeted. This year there are only six.

					
Unorganized Territory Section	FY 2021				
	Total	Percent	2021 Costs	2020 Costs	Cost
Personnel Costs	Position	Devoted to	Allocated to	Allocated to	Differences
Position Title	Cost	UT	UT	UT	from FY 2020
Tax Division Asst Exec	\$ 138,419	100%	\$ 138,419	\$ 127,839	\$ 10,580
Tax Section Manager	\$ 133,290	80%	\$ 106,632	\$ 103,362	\$ 3,270
Principal Property Appraiser	\$ 107,882	100%	\$ 107,882	\$ 107,882	\$ -
Principal Property Appraiser*	\$ 53,941	100%	\$ 53,941	\$ 53,911	\$ 30
Principal Property Appraiser	\$ 113,127		\$ -	\$ 67,877	\$ (67,877)
Principal Property Appraiser	\$ 113,127	30%	\$ 33,938	\$ 45,251	\$ (11,313)
Principal Property Appraiser*	\$ 56,565	40%	\$ 22,626	\$ 18,869	\$ 3,757
Principal Property Appraiser	\$ 113,127	40%	\$ 45,251	\$ 39,595	\$ 5,656
Principal Property Appraiser	\$ 113,127	30%	\$ 33,938	\$ 39,595	\$ (5,657)
Property Appraiser	\$ 107,848	60%	\$ 64,709	\$ 57,708	\$ 7,001
Property Appraiser	\$ 107,848	50%	\$ 53,924	\$ 48,090	\$ 5,834
Property Appraiser	\$ 90,934	85%	\$ 77,294	\$ 77,294	\$ -
Office Specialist I Supervisor	\$ 77,062	50%	\$ 38,531	\$ 69,356	\$ (30,825)
Office Associate II	\$ 71,021	20%	\$ 14,204	\$ 49,715	\$ (35,511)
Office Associate II	\$ 71,021	70%	\$ 49,715	\$ 49,715	\$ -
Office Associate II	\$ 71,021	70%	\$ 49,715	\$ 49,715	\$ -
Office Associate II (Rev. Process)	\$ 71,021	100%	\$ 71,020	\$ 71,021	\$ -
Senior Programmer Analyst (OIT)	\$ 5,000	100%	\$ 5,000	\$ 7,708	\$ (2,708)
			\$ 966,739	\$ 1,084,503	\$ (117,764)

*20/hr week position

Maine Revenue Service – Property Tax Assessment and Operations ~ cont.



All Other Costs			
	FY2021	FY2020	
Description	Amount	Amount	Difference
Rental/Reimb - remote access transport costs	\$ -	\$ 2,060	\$ (2,060)
Boat/Motor/life jacket/training/insurance	\$ 5,000	30,000	(25,000)
Equipment Purchases (cameras, plotter)	\$ -	1,030	(1,030)
Contract employee	\$ 10,000	-	10,000
Information Systems Hardware/Support	\$ -	30,900	(30,900)
Safety apparel - field staff	\$ 5,000	-	5,000
Registry of Deeds fees	\$ 50,000	46,350	3,650
Postage	\$ 36,050	36,050	-
Office Space UT lease incl. utilities	\$ -	44,290	(44,290)
Insurance - Vision reimbursement	\$ 1,000	824	176
Printing & Binding	\$ 3,600	2,060	1,540
Photocopies (10,000 @ .05)	\$ 515	515	-
General Office Supplies	\$ 1,545	1,545	-
Cell phone - field staff	\$ 2,500	1,030	1,470
Envelopes & Packaging (75,000 envelopes)	\$ 5,000	-	5,000
Delinquent Accounts/Advertising	\$ 3,000	4,326	(1,326)
PTM licensure/upgrades (billing & collection system)	\$ 16,500	16,500	-
CAMA (NEMRC) annual maintenance/license	\$ 7,725	7,725	-
CAMA -annual maintenance/license	\$ 50,000	-	50,000
CAMA - new software	\$ -	150,000	(150,000)
Apex sketching tool licenses (21)	\$ 3,510	3,510	-
CAI maintenance	\$ 2,500	2,500	-
Manuals & Education	\$ 2,060	2,060	-
Miscellaneous (field staff supplies)	\$ 3,090	3,090	-
	\$ 208,595	\$ 386,365	\$ (177,770)
Total Wages	\$ 966,739	1,084,503	(117,764)
Total Other	\$ 208,595	386,365	(177,770)
Total UT Budget	\$ 1,175,334	1,470,868	(295,534)

2) All Other Expenditures Decreased by \$177,770 from 2020 or 46%:

a) Decrease in Boat and Life Jackets (add'l \$25,000 budgeted in 2020)	\$25,000)
b) Decrease in office space (included in personnel costs)	(\$44,290)
c) Decrease in CAMA new software (budgeted in 2020)	(\$150,000)
d) Other differences	\$41,520
Total	(\$177,770)

Agriculture, Conservation and Forestry – Land Use Planning Commission (LUPC) ~ \$599,144

Up 1.9% or \$11,144, from FY 2020

An increase in the State valuation for the Unorganized Territory resulted in a higher budget for LUPC because it 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 UT valuation which is \$4,279,600,000 for Tax Year 2020.

COUNTY SERVICES AND TIFS Total county services including TIFs, county taxes, and overlay grew by 16.1% or \$1,473,536 from 2020.

Aroostook County ~ \$1,660,229

Up 9.8%, or \$148,426 from FY 2020

- 1) County Services increased by 1.5%, or \$22,622.
 - a) Roads and bridges decreased 18.9%, or \$53,750 due to efforts to reclassify administrative time incurred by the UT Services Director out of roads and bridges and into administration. The change corresponds to the increase in administration expense.
 - b) Snow removal increased by 8.9%, or \$46,214.
- 2) Capital reserve expenditures increased by 67.7%, or \$265,585. Budgeted capital reserves include the funding of an emergency services capital equipment reserve in the amount of \$181,085; \$345,000 for roads, bridges and paving; and \$55,000 for a patrol vehicle for a patrol position approved in FY 2019 without a vehicle.
- 3) Administration increased by 66.7%, or \$62,056 for the reasons noted in 1a above.
- 4) Revenue deductions increased by 4.7%, or \$20,752 in three accounts: excise taxes, and local road assistance (URIP) and other revenues.
- 5) Transfers from fund balanced increased by \$181,085.

Franklin County ~ \$1,178,763

Up 20.7% or \$201,968 from FY 2020

- 1) County services increased by 17.8%, or \$177,926.
 - a) Snow removal increased by 10%, or \$49,473 all of which was an increase in West Freeman.
 - b) Fire protection and public safety increased by 66.5%, or \$118,766.
- 2) Capital reserves increased by 22.6%, or \$28,946. Planned reserve expenditures in FY21 include \$100,000 for paving and \$11,500 for fire and emergency services. \$45,000 of unassigned fund balance will be used to increase capital reserves.
- 3) Administration increased by 20.1%, or \$11,175.
- 4) Budgeted revenues grew by 2.8%, or \$5,816: \$5,000 of this in other revenues.
- 5) Transfers from fund balance increased by \$10,263.

Note: FY 2020 is the eleventh 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	2017-2018	2018-2019	2019-2020	Total
\$9,561,151	\$914,543	\$1,272,995	\$1,215,154	\$12,963,843

Hancock County ~ \$236,850

Down 0.9% or \$2,200 from FY 2020

- 1) County Services increased by 6.0%, or \$15,400.
 - a) Fire protection and public safety costs increased by 33.3%, or \$15,000.
- 2) Capital reserves and capital outlay increased 99%, or \$31,739. Budgeted capital reserves include a \$55,739 road reserve.
- 3) Budgeted revenues grew by 4.8%, or \$2,100; mainly due to increases in interest revenue which grew by 100% from \$5,000 in FY 2020 to \$10,000 in FY 2021.
- 4) Transfers from fund balance increased by 260.2%, or \$52,039.

Note: FY 2020 is the seventh year of a 20-year capture of assessed value for the Ol’s Bull Hill TIF District.

Fiscal Year - Actual TIF Payments				
Prior Years	2017-2018	2018-2019	2019-2020	Total
\$1,383,056	\$629,171	\$627,330	\$617,748	\$3,257,305

Kennebec County ~ \$12,125

Up 11.5% or \$1,255 from FY 2020

- 1) County Services increased by 6.9%, or \$1,100.
 - a) Snow Removal costs increased by 16.7%, or \$1,000.
- 2) Capital reserves increased by 4.2%, or \$116.
- 3) Budgeted revenues grew by 0.2%, or \$16.

Oxford County ~ \$1,396,537

Down 4.3% or \$63,113 from FY 2020

- 1) County services increased by 3.5%, or \$26,025.
 - a) Roads and Bridges increased by 8.3%, or \$20,000.
 - b) Community support & recreation decreased by 18.5%, or \$3,200.
 - c) Other services increased by 18.5%, or \$2,225.

- 2) Capital reserves expenditures increased by 35.5%, or \$292,742 including \$317,742 from the unassigned fund balance. Capital projects projected for FY 2021 include \$350,000 of road reconstruction in Andover and Township C and \$530,000 for road and bridge replacement in Albany. In addition, \$317,742 of unassigned fund balance will be utilized to establish additional capital reserves.
- 3) Administration decreased by 53.3%, or \$58,488 as the county removed the dual administration costs sharing and Unorganized Territory Supervisor Fee. The county also calculated the administration fee based on reasonable estimates of time allocations and other costs.
- 4) Revenues increased by 2.6%, or \$5,650 including \$10,000, or 7.1% in excise taxes.
- 5) Transfers from fund balanced increased by \$317,742.

Penobscot County ~ \$1,597,454

Up 41.9% or \$471,472 from FY 2020

- 1) County services increased by 22.5%, or \$299,698.
 - a. Fire protection and public safety increased by 234.2%, or \$249,147. A new deputy and vehicle accounted for \$240,000 of this increase.
- 2) Capital Reserves decreased by 3.3%, or \$9,500.
- 3) Administration increased by 17.9%, or \$14,509.
- 4) Revenue budgets increased by 9.0%, or \$32,000.
 - a. Excise tax revenues increased by 11.6%, or \$25,000.
 - b. Other revenues increased by 13.9%, or \$7,000.
- 5) Use of unassigned fund balance decreased by 89.1%, or \$198,765.

Note: FY 2020 is in the 4th 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	2017-2018	2018-2019	2019-2020	Total
\$344,056	\$566,001	\$578,922	\$553,050	\$2,042,029

Piscataquis County ~ \$1,347,370

Up 16.5% or \$190,513 from FY 2020

- 1) County services grew by 3.3%, or \$48,013.
 - a) Roads and Bridges increased by 11.2%, or \$29,200.
 - b) Snow removal increased by 2.1%, or \$15,201.
 - c) Fire protection and public safety increased by 6.1%, or \$9,425.
- 2) Capital reserves decreased by 1.3%, or \$3,000.
- 3) Revenue budgets decreased by 9.4%, or \$42,500.

- a. Other revenue decreased by 33.7%, or \$41,000 including a decrease in \$11,000 for reimbursement for dump closing and a decrease of \$25,000 for nature conservancy.
- 4) Use of unassigned fund balance decreased by 66.7%, or \$100,000

Somerset County ~ \$1,828,286

Up 12.9% or \$209,373 from FY 2020

- 1) County services increased by 7.9%, or \$111,002.
 - a. Fire protection and public safety services increased by 24.5%, or \$89,627. Paramedicine for Jackman Health Center accounted for \$70,000 of this increase.
 - b. Other services increased by 190.8%, or 9,540.
- 2) Capital reserves increased by 76.5%, or \$314,858. Capital reserves are expected to fund \$695,000 of road repairs and \$20,000 of bridge repairs as well as improvements of \$7,000 to the Rockwood Fire Department Building and Community Building.
- 3) Administration decreased by 10.0%, or \$11,975.
- 4) Transfers from fund balanced increased by \$205,836.

Note: FY 2020 is the 4th 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	2017-2018	2018-2019	2019-2020	Total
\$459,502	\$800,610	\$811,803	\$796,814	\$2,868,729

Washington County ~ \$1,348,371

Up 30.6%, or \$315,842 from FY 2020

- 1) County services decreased by 1.6%, or \$20,187.
 - a) Roads and bridges decreased by 8.0%, or \$35,639.
 - b) Community support & recreation increased by 21.8%, or \$8,250.
- 2) Capital Reserves increased by 143.2%, or \$280,000 which includes funding of \$325,000 for bridges. A municipality (including the UT) has a maintenance responsibility and capital responsibility for all minor spans on town ways (County/UT ways). The increased funding required for bridges is the result of a 2019 assessment of bridge #1170 whose weight classification was downgraded to 5 tons due to its poor condition. Its condition is expected to continue to downgrade over the next 12 months which would result in closure. The bridge is identified as a necessary replacement in FY21.
- 3) Administrative allowance budget increased by 3.3%, or \$1,146.
- 4) Revenue budgets decreased 12.5%, or \$54,883.
 - a) Excise tax revenues decreased by 18.16%, or \$59,738.

Note: FY 2020 is the tenth 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	2017-2018	2018-2019	2019-2020	Total
\$8,595,759	\$612,323	\$576,470	\$538,371	\$10,322,923

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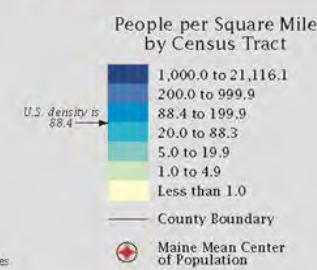
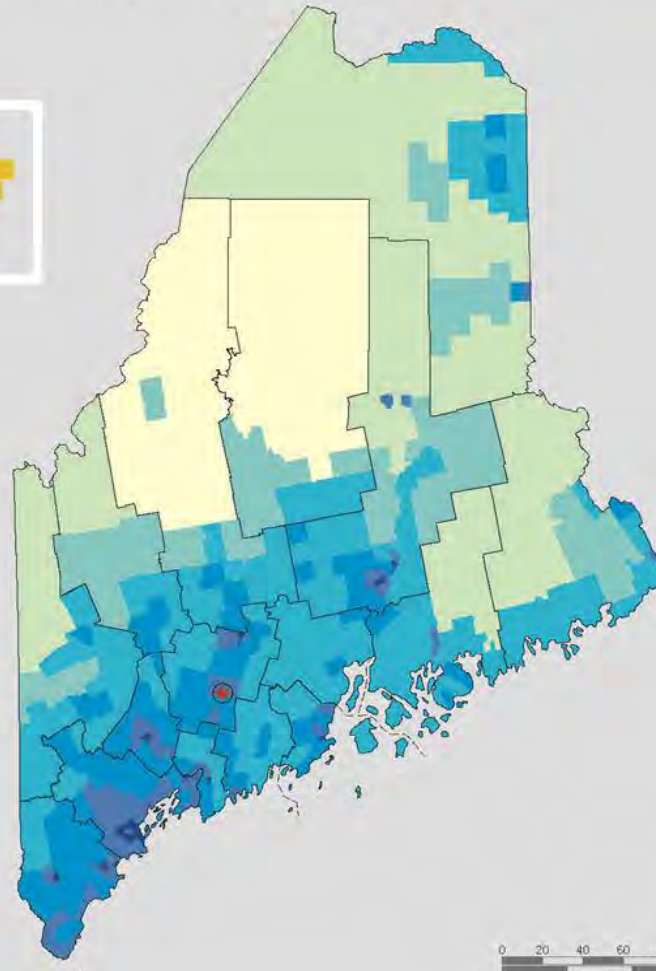
COUNTY BUDGET ANALYSIS

2010 Census: Maine Profile

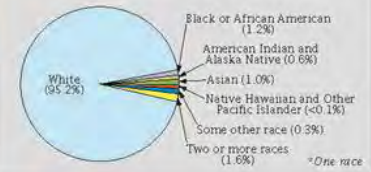
Population Density by Census Tract

Maine Population
 1970 to 2010

2010	1,328,361
2000	1,274,923
1990	1,227,928
1980	1,124,660
1970	992,048

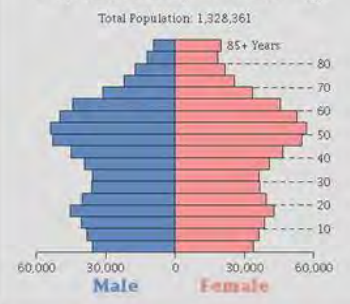


State Race* Breakdown



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

Population by Sex and Age

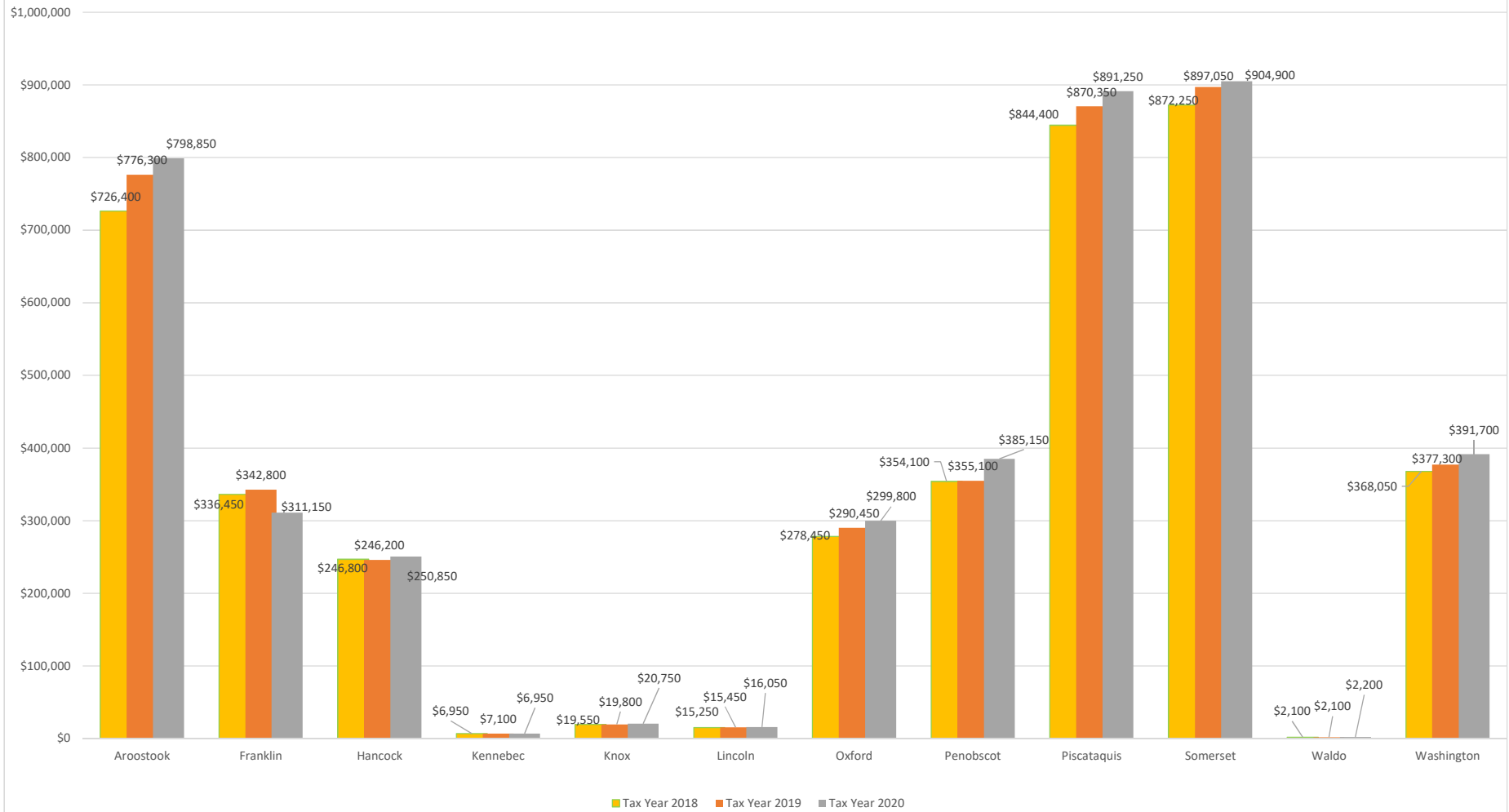


Housing Tenure



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

State Valuation Unorganized Territory by County for Tax Years 2018-2020



UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2021

Totals by Service Category

	<u>2016</u>	<u>2017</u>	% Increase (-) Decrease	<u>2018</u>	% Increase (-) Decrease	<u>2019</u>	% Increase (-) Decrease	<u>2020</u>	% Increase (-) Decrease	<u>2021</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 1,612,460	1,661,857	3.1	1,709,570	2.9	1,707,868	(0.1)	1,823,034	6.7	1,778,622	(2.4)
Snow Removal	3,382,460	3,494,046	3.3	3,561,789	1.9	3,691,943	3.7	3,973,746	7.6	4,144,194	4.3
Solid Waste	1,188,147	1,164,227	(2.0)	1,176,435	1.0	1,192,457	1.4	1,201,364	0.7	1,219,029	1.5
Fire Protection & Public Safety	1,203,296	1,416,779	17.7	1,369,258	(3.4)	1,432,646	4.6	1,591,545	11.1	2,108,290	32.5
Community Support & Recreation	224,074	234,228	4.5	227,229	(3.0)	231,683	2.0	251,146	8.4	254,014	1.1
Other Services	75,440	75,743	0.4	67,765	(10.5)	69,075	1.9	74,666	8.1	92,951	24.5
Subtotal County Services	<u>7,685,877</u>	<u>8,046,880</u>	<u>4.7</u>	<u>8,112,046</u>	<u>0.8</u>	<u>8,325,672</u>	<u>2.6</u>	<u>8,915,501</u>	<u>7.1</u>	<u>9,597,100</u>	<u>7.6</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	1,000	3,500	250.0	1,000	(71.4)	1,000	-	19,000	1,800.0	1,000	(94.7)
Contributions to Capital Reserve	2,299,808	2,289,187	(0.5)	2,310,505	0.9	2,244,521	(2.9)	2,495,751	11.2	3,715,237	48.9
Subtotal Other	<u>2,300,808</u>	<u>2,292,687</u>	<u>(0.4)</u>	<u>2,311,505</u>	<u>0.8</u>	<u>2,245,521</u>	<u>(2.9)</u>	<u>2,514,751</u>	<u>12.0</u>	<u>3,716,237</u>	<u>47.8</u>
Administration	565,446	570,528	0.9	584,328	2.4	580,519	(0.7)	578,103	(0.4)	604,381	4.5
Total County Services Budget	<u>10,552,131</u>	<u>10,910,095</u>	<u>3.4</u>	<u>11,007,879</u>	<u>0.9</u>	<u>11,151,712</u>	<u>1.3</u>	<u>12,008,355</u>	<u>7.7</u>	<u>13,917,718</u>	<u>15.9</u>
Estimated Revenues											
Local Road Assistance	(474,364)	(484,524)	2.1	(492,100)	1.6	(488,605)	(0.7)	(530,158)	8.5	(527,360)	(0.5)
Excise Taxes	(1,218,400)	(1,234,500)	1.3	(1,300,500)	5.3	(1,418,409)	9.1	(1,639,738)	15.6	(1,632,000)	(0.5)
Snowmobile	(2,710)	(2,510)	(7.4)	(3,100)	23.5	(3,058)	(1.4)	(3,144)	2.8	(3,500)	11.3
Other	(304,847)	(285,551)	(6.3)	(274,468)	(3.9)	(234,014)	(14.7)	(309,844)	32.4	(287,651)	(7.2)
Subtotal Revenues	<u>(2,000,321)</u>	<u>(2,007,085)</u>	<u>0.3</u>	<u>(2,070,168)</u>	<u>3.1</u>	<u>(2,144,086)</u>	<u>3.6</u>	<u>(2,482,884)</u>	<u>15.8</u>	<u>(2,450,511)</u>	<u>(1.3)</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(446,822)	(461,775)	3.3	(478,740)	3.7	(349,296)	(27.0)	(393,022)	12.5	(861,222)	119.1
Tax Commitment	8,104,988	8,441,235	4.1	8,458,971	0.2	8,658,330	2.4	9,132,449	5.5	10,605,985	16.1
*Anticipated TIF Tax Commitment	2,800,000	2,027,000	(27.6)	3,957,568	95.2	3,522,650	(11.0)	3,867,519	9.8	3,721,137	(3.8)
**Total Tax Commitment	<u>\$ 10,904,988</u>	<u>10,468,235</u>	<u>(4.0)</u>	<u>12,416,539</u>	<u>18.6</u>	<u>12,180,980</u>	<u>(1.9)</u>	<u>12,999,968</u>	<u>6.7</u>	<u>14,327,122</u>	<u>10.2</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

County Comparison For the Year Ended June 30, 2021

Totals by County and Service Category

	<u>Aroostook</u>	<u>Franklin</u>	<u>Hancock</u>	<u>Kennebec</u>	<u>Oxford</u>	<u>Penobscot</u>	<u>Piscataquis</u>	<u>Somerset</u>	<u>Washington</u>	<u>Total</u>
County Services:										
Roads and Bridges	\$ 230,779	190,748	76,500	-	260,000	106,750	289,200	214,294	410,351	1,778,622
Snow Removal	567,532	545,324	90,000	7,000	245,000	929,515	724,770	555,285	479,768	4,144,194
Solid Waste	145,726	128,846	32,000	5,000	82,000	207,708	274,800	237,820	105,129	1,219,029
Fire Protection & Public Safety	468,453	297,428	60,000	3,617	150,000	355,532	164,350	455,605	153,305	2,108,290
Community Support & Recreation	69,863	11,954	1,650	-	14,100	29,830	34,650	45,817	46,150	254,014
Other Services	8,450	3,000	13,800	1,500	14,225	4,000	6,900	14,540	26,536	92,951
Subtotal County Services	<u>1,490,803</u>	<u>1,177,300</u>	<u>273,950</u>	<u>17,117</u>	<u>765,325</u>	<u>1,633,335</u>	<u>1,494,670</u>	<u>1,523,361</u>	<u>1,221,239</u>	<u>9,597,100</u>
Other:										
Contingent	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	1,000	-	-	-	-	-	-	1,000
Contributions to Capital Reserve	657,835	157,087	62,739	2,902	1,117,742	280,000	235,000	726,432	475,500	3,715,237
Subtotal Other	<u>657,835</u>	<u>157,087</u>	<u>63,739</u>	<u>2,902</u>	<u>1,117,742</u>	<u>280,000</u>	<u>235,000</u>	<u>726,432</u>	<u>475,500</u>	<u>3,716,237</u>
Administration	<u>155,078</u>	<u>66,719</u>	<u>16,800</u>	<u>906</u>	<u>51,212</u>	<u>95,666</u>	<u>75,000</u>	<u>107,368</u>	<u>35,632</u>	<u>604,381</u>
Total County Services Budget	<u>2,303,716</u>	<u>1,401,106</u>	<u>354,489</u>	<u>20,925</u>	<u>1,934,279</u>	<u>2,009,001</u>	<u>1,804,670</u>	<u>2,357,161</u>	<u>1,732,371</u>	<u>13,917,718</u>
Estimated Revenues										
Local Road Assistance	(97,380)	(41,680)	(9,000)	(1,800)	(50,000)	(90,000)	(91,500)	(66,000)	(80,000)	(527,360)
Excise Taxes	(345,000)	(160,000)	(25,000)	(7,000)	(150,000)	(240,000)	(235,000)	(200,000)	(270,000)	(1,632,000)
Snowmobile	-	(150)	(1,000)	-	-	-	-	(1,350)	(1,000)	(3,500)
Other	(20,022)	(10,250)	(10,600)	-	(20,000)	(57,290)	(80,800)	(55,689)	(33,000)	(287,651)
Subtotal Revenues	<u>(462,402)</u>	<u>(212,080)</u>	<u>(45,600)</u>	<u>(8,800)</u>	<u>(220,000)</u>	<u>(387,290)</u>	<u>(407,300)</u>	<u>(323,039)</u>	<u>(384,000)</u>	<u>(2,450,511)</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(181,085)	(10,263)	(72,039)	-	(317,742)	(24,257)	(50,000)	(205,836)	-	(861,222)
Tax Commitment	1,660,229	1,178,763	236,850	12,125	1,396,537	1,597,454	1,347,370	1,828,286	1,348,371	10,605,985
*Anticipated TIF Tax Commitment	-	1,215,154	617,748	-	-	553,050	-	796,814	538,371	3,721,137
**Total Tax Commitment	\$ <u>1,660,229</u>	<u>2,393,917</u>	<u>854,598</u>	<u>12,125</u>	<u>1,396,537</u>	<u>2,150,504</u>	<u>1,347,370</u>	<u>2,625,100</u>	<u>1,886,742</u>	<u>14,327,122</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2021

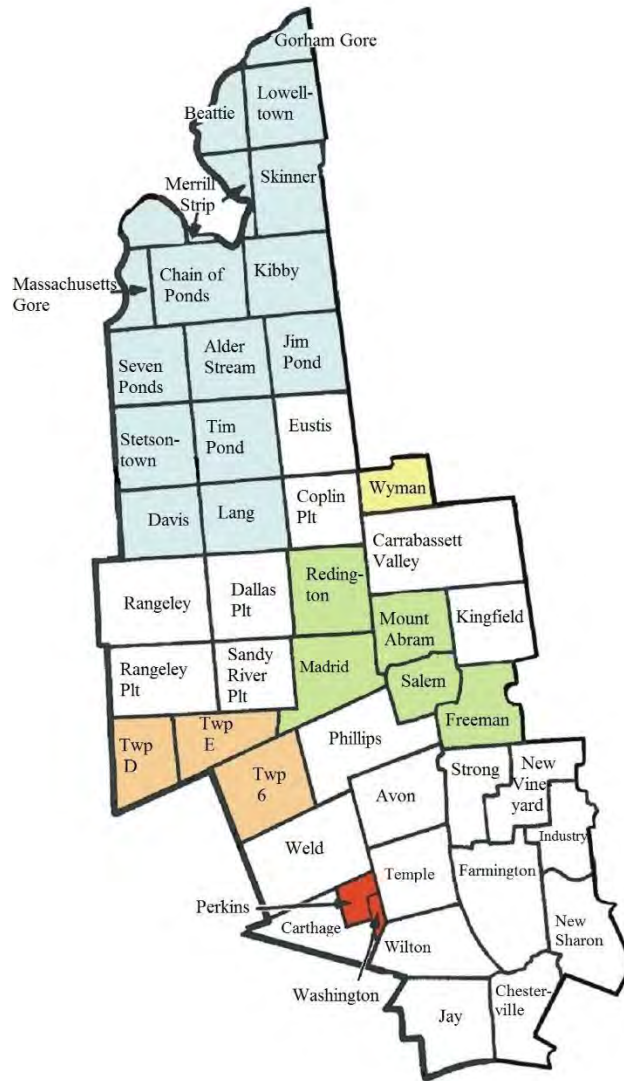
Aroostook

	<u>2016</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 255,787	265,310	3.7	276,510	4.2	279,869	1.2	284,529	1.7	230,779	(18.9)
Snow Removal	376,574	385,374	2.3	437,597	13.6	442,432	1.1	521,318	17.8	567,532	8.9
Solid Waste	135,599	138,131	1.9	145,037	5.0	143,101	(1.3)	144,633	1.1	145,726	0.8
Fire Protection & Public Safety	272,153	281,439	3.4	323,510	14.9	364,124	12.6	444,320	22.0	468,453	5.4
Community Support & Recreation	71,791	67,685	(5.7)	67,777	0.1	70,644	4.2	67,606	(4.3)	69,863	3.3
Other Services	5,967	6,117	2.5	5,676	(7.2)	5,676	-	5,775	1.7	8,450	46.3
Subtotal County Services	<u>1,117,871</u>	<u>1,144,056</u>	<u>2.3</u>	<u>1,256,107</u>	<u>9.8</u>	<u>1,305,846</u>	<u>4.0</u>	<u>1,468,181</u>	<u>12.4</u>	<u>1,490,803</u>	<u>1.5</u>
Other:											
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	349,000	380,000	8.9	393,250	3.5	407,750	3.7	392,250	(3.8)	657,835	67.7
Subtotal Other	<u>349,000</u>	<u>380,000</u>	<u>8.9</u>	<u>393,250</u>	<u>3.5</u>	<u>407,750</u>	<u>3.7</u>	<u>392,250</u>	<u>(3.8)</u>	<u>657,835</u>	<u>67.7</u>
Administration	<u>73,344</u>	<u>76,203</u>	<u>3.9</u>	<u>82,468</u>	<u>8.2</u>	<u>87,930</u>	<u>6.6</u>	<u>93,022</u>	<u>5.8</u>	<u>155,078</u>	<u>66.7</u>
Total County Services Budget	<u>1,540,215</u>	<u>1,600,259</u>	<u>3.9</u>	<u>1,731,825</u>	<u>8.2</u>	<u>1,801,526</u>	<u>4.0</u>	<u>1,953,453</u>	<u>8.4</u>	<u>2,303,716</u>	<u>17.9</u>
Estimated Revenues											
Local Road Assistance	(59,076)	(74,000)	25.3	(80,400)	8.6	(81,300)	1.1	(94,950)	16.8	(97,380)	2.6
Excise Taxes	(240,000)	(250,000)	4.2	(285,000)	14.0	(300,000)	5.3	(330,000)	10.0	(345,000)	4.5
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(25,000)	(25,000)	-	(26,000)	4.0	(7,000)	(73.1)	(16,700)	138.6	(20,022)	19.9
Subtotal Revenues	<u>(324,076)</u>	<u>(349,000)</u>	<u>7.7</u>	<u>(391,400)</u>	<u>12.1</u>	<u>(388,300)</u>	<u>(0.8)</u>	<u>(441,650)</u>	<u>13.7</u>	<u>(462,402)</u>	<u>4.7</u>
Use of Unassigned Fund Balance	-	-	-	(51,625)	-	-	(100.0)	-	-	(181,085)	-
Tax Commitment	1,216,139	1,251,259	2.9	1,288,800	3.0	1,413,226	9.7	1,511,803	7.0	1,660,229	9.8
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	<u>\$ 1,216,139</u>	<u>1,251,259</u>	<u>2.9</u>	<u>1,288,800</u>	<u>3.0</u>	<u>1,413,226</u>	<u>9.7</u>	<u>1,511,803</u>	<u>7.0</u>	<u>1,660,229</u>	<u>9.8</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Franklin County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information	Population			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	699	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	
	601	880	1026	30	42	120	107	31	52	526	825	329	446	532	848	

* Madrid deorganized July, 2000 and population added to East Central

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2021

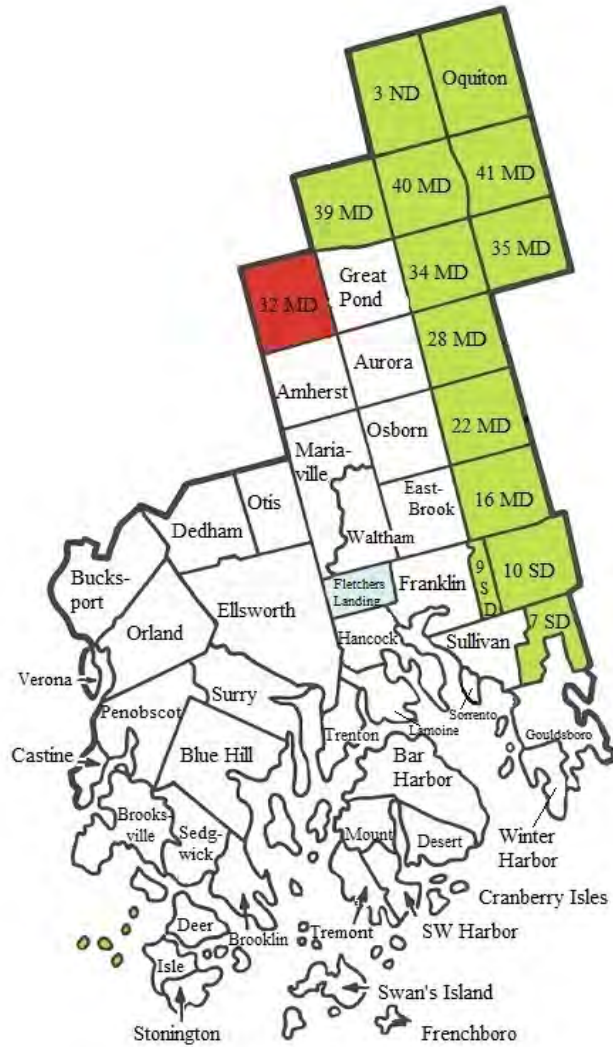
Franklin

	<u>2016</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 187,889	189,261	0.7	194,261	2.6	189,517	(2.4)	190,748	0.6	190,748	-
Snow Removal	433,345	407,266	(6.0)	407,266	-	473,746	16.3	495,851	4.7	545,324	10.0
Solid Waste	137,608	123,780	(10.0)	127,535	3.0	117,351	(8.0)	119,279	1.6	128,846	8.0
Fire Protection & Public Safety	181,594	191,445	5.4	162,216	(15.3)	162,561	0.2	178,662	9.9	297,428	66.5
Community Support & Recreation	4,880	4,980	2.0	5,237	5.2	6,633	26.7	11,834	78.4	11,954	1.0
Other Services	2,500	3,500	40.0	2,000	(42.9)	3,000	50.0	3,000	-	3,000	-
Subtotal County Services	947,816	920,232	(2.9)	898,515	(2.4)	952,808	6.0	999,374	4.9	1,177,300	17.8
Other:											
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	196,937	202,706	2.9	112,026	(44.7)	139,827	24.8	128,141	(8.4)	157,087	22.6
Subtotal Other	196,937	202,706	2.9	112,026	(44.7)	139,827	24.8	128,141	(8.4)	157,087	22.6
Administration	56,241	55,337	(1.6)	50,251	(9.2)	53,965	7.4	55,544	2.9	66,719	20.1
Total County Services Budget	1,200,994	1,178,275	(1.9)	1,060,792	(10.0)	1,146,600	8.1	1,183,059	3.2	1,401,106	18.4
Estimated Revenues											
Local Road Assistance	(40,720)	(41,140)	1.0	(41,140)	-	(41,572)	1.1	(40,864)	(1.7)	(41,680)	2.0
Excise Taxes	(125,000)	(130,000)	4.0	(130,000)	-	(150,000)	15.4	(160,000)	6.7	(160,000)	-
Snowmobile	(150)	(150)	-	(150)	-	(150)	-	(150)	-	(150)	-
Other	(5,500)	(8,750)	59.1	(1,250)	(85.7)	(1,000)	(20.0)	(5,250)	425.0	(10,250)	95.2
Subtotal Revenues	(171,370)	(180,040)	5.1	(172,540)	(4.2)	(192,722)	11.7	(206,264)	7.0	(212,080)	2.8
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	-	-	(10,263)	-
Tax Commitment	1,029,624	998,235	(3.0)	888,252	(11.0)	953,878	7.4	976,795	2.4	1,178,763	20.7
* Anticipated TIF Tax Commitment	1,432,813	1,041,000	(27.3)	1,048,045	0.7	914,545	(12.7)	1,272,995	39.2	1,215,154	(4.5)
** Total Tax Commitment	\$ 2,462,437	2,039,235	(17.2)	1,936,297	(5.0)	1,868,423	(3.5)	2,249,790	20.4	2,393,917	6.4

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Hancock County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information	Population			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, 2021

Hancock

	<u>2016</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 75,504	75,864	0.5	76,500	0.8	76,500	-	76,500	-	76,500	-
Snow Removal	75,000	85,000	13.3	90,000	5.9	90,000	-	90,000	-	90,000	-
Solid Waste	30,000	32,000	6.7	32,000	-	32,000	-	32,000	-	32,000	-
Fire Protection & Public Safety	38,456	38,956	1.3	39,500	1.4	44,800	13.4	45,000	0.4	60,000	33.3
Community Support & Recreation	1,150	150	(87.0)	1,650	1,000.0	1,650	-	1,650	-	1,650	-
Other Services	13,300	13,300	-	13,300	-	13,400	0.8	13,400	-	13,800	3.0
Subtotal County Services	233,410	245,270	5.1	252,950	3.1	258,350	2.1	258,550	0.1	273,950	6.0
Other:											
Capital Outlay	1,000	1,000	-	1,000	-	1,000	-	19,000	1,800.0	1,000	(94.7)
Contributions to Capital Reserve	13,000	13,000	-	13,000	-	13,000	-	13,000	-	62,739	382.6
Subtotal Other	14,000	14,000	-	14,000	-	14,000	-	32,000	128.6	63,739	99.2
Administration	11,720	12,000	2.4	12,000	-	12,000	-	12,000	-	16,800	40.0
Total County Services Budget	259,130	271,270	4.7	278,950	2.8	284,350	1.9	302,550	6.4	354,489	17.2
Estimated Revenues											
Local Road Assistance	(10,368)	(9,000)	(13.2)	(9,000)	-	(9,000)	-	(9,000)	-	(9,000)	-
Excise Taxes	(22,000)	(22,000)	-	(27,000)	22.7	(28,000)	3.7	(28,000)	-	(25,000)	(10.7)
Snowmobile	(10)	(10)	-	(600)	5,900.0	(1,100)	83.3	(1,000)	(9.1)	(1,000)	-
Other	(3,600)	(3,600)	-	(3,600)	-	(4,700)	30.6	(5,500)	17.0	(10,600)	92.7
Subtotal Revenues	(35,978)	(34,610)	(3.8)	(40,200)	16.2	(42,800)	6.5	(43,500)	1.6	(45,600)	4.8
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	(20,000)	-	(72,039)	260.2
Tax Commitment	223,152	236,660	6.1	238,750	0.9	241,550	1.2	239,050	(1.0)	236,850	(0.9)
* Anticipated TIF Tax Commitment	419,048	282,000	(32.7)	998,670	254.1	629,172	(37.0)	627,329	(0.3)	617,748	(1.5)
** Total Tax Commitment	\$ 642,200	518,660	(19.2)	1,237,420	138.6	870,722	(29.6)	866,379	(0.5)	854,598	(1.4)

* TIF Tax Commitments are estimates based on prior year amounts

** 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, 2021

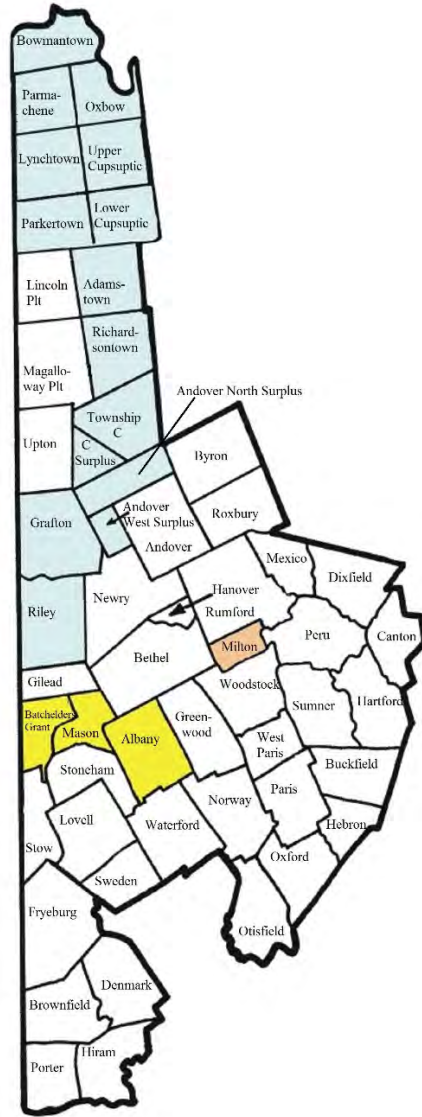
Kennebec

	<u>2016</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ -	-	-	-	-	-	-	-	-	-	-
Snow Removal	8,600	8,800	2.3	8,800	-	8,800	-	6,000	(31.8)	7,000	16.7
Solid Waste	4,400	4,600	4.5	4,800	4.3	4,800	-	4,900	2.1	5,000	2.0
Fire Protection & Public Safety	2,517	2,517	-	2,517	-	2,517	-	3,617	43.7	3,617	-
Community Support & Recreation	-	-	-	-	-	-	-	-	-	-	-
Other Services	1,300	1,400	7.7	1,400	-	1,400	-	1,500	7.1	1,500	-
Subtotal County Services	16,817	17,317	3.0	17,517	1.2	17,517	-	16,017	(8.6)	17,117	6.9
Other:											
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	2,871	1,000	(65.2)	2,944	194.4	2,944	-	2,786	(5.4)	2,902	4.2
Subtotal Other	2,871	1,000	(65.2)	2,944	194.4	2,944	-	2,786	(5.4)	2,902	4.2
Administration	891	916	2.8	926	1.1	926	-	851	(8.1)	906	6.5
Total County Services Budget	20,579	19,233	(6.5)	21,387	11.2	21,387	-	19,654	(8.1)	20,925	6.5
Estimated Revenues											
Local Road Assistance	(2,064)	(2,064)	-	(2,064)	-	(1,792)	(13.2)	(1,784)	(0.4)	(1,800)	0.9
Excise Taxes	(6,400)	(6,500)	1.6	(6,500)	-	(8,000)	23.1	(7,000)	(12.5)	(7,000)	-
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenues	(8,464)	(8,564)	1.2	(8,564)	-	(9,792)	14.3	(8,784)	(10.3)	(8,800)	0.2
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Tax Commitment	12,115	10,669	(11.9)	12,823	20.2	11,595	(9.6)	10,870	(6.3)	12,125	11.5
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	\$ 12,115	10,669	(11.9)	12,823	20.2	11,595	(9.6)	10,870	(6.3)	12,125	11.5

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Oxford County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information	Population			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, 2021

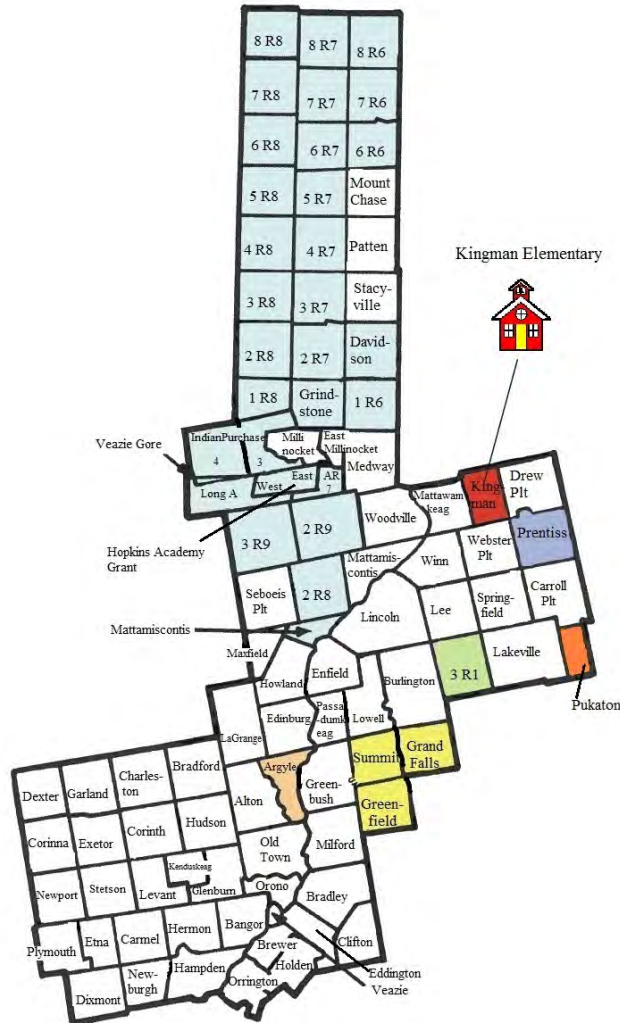
Oxford

	<u>2016</u>	<u>2017</u>	% Increase (-) Decrease	<u>2018</u>	% Increase (-) Decrease	<u>2019</u>	% Increase (-) Decrease	<u>2020</u>	% Increase (-) Decrease	<u>2021</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 232,000	232,000	-	230,000	(0.9)	230,000	-	240,000	4.3	260,000	8.3
Snow Removal	218,000	218,000	-	230,000	5.5	230,000	-	240,000	4.3	245,000	2.1
Solid Waste	78,000	83,000	6.4	83,000	-	85,000	2.4	87,000	2.4	82,000	(5.7)
Fire Protection & Public Safety	135,988	138,795	2.1	139,495	0.5	142,200	1.9	143,000	0.6	150,000	4.9
Community Support & Recreation	10,400	10,700	2.9	13,400	25.2	14,800	10.4	17,300	16.9	14,100	(18.5)
Other Services	8,352	9,000	7.8	11,000	22.2	11,000	-	12,000	9.1	14,225	18.5
Subtotal County Services	<u>682,740</u>	<u>691,495</u>	<u>1.3</u>	<u>706,895</u>	<u>2.2</u>	<u>713,000</u>	<u>0.9</u>	<u>739,300</u>	<u>3.7</u>	<u>765,325</u>	<u>3.5</u>
Other:											
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	625,000	625,000	-	625,000	-	625,000	-	825,000	32.0	1,117,742	35.5
Subtotal Other	<u>625,000</u>	<u>625,000</u>	<u>-</u>	<u>625,000</u>	<u>-</u>	<u>625,000</u>	<u>-</u>	<u>825,000</u>	<u>32.0</u>	<u>1,117,742</u>	<u>35.5</u>
Administration	112,637	113,075	0.4	113,845	0.7	103,400	(9.2)	109,700	6.1	51,212	(53.3)
Total County Services Budget	<u>1,420,377</u>	<u>1,429,570</u>	<u>0.6</u>	<u>1,445,740</u>	<u>1.1</u>	<u>1,441,400</u>	<u>(0.3)</u>	<u>1,674,000</u>	<u>16.1</u>	<u>1,934,279</u>	<u>15.5</u>
Estimated Revenues											
Local Road Assistance	(58,140)	(58,140)	-	(58,140)	-	(53,600)	(7.8)	(54,000)	0.7	(50,000)	(7.4)
Excise Taxes	(110,000)	(110,000)	-	(110,000)	-	(120,000)	9.1	(140,000)	16.7	(150,000)	7.1
Snowmobile	(300)	(300)	-	(300)	-	(200)	(33.3)	(350)	75.0	-	(100.0)
Other	(4,000)	(4,000)	-	(4,000)	-	(5,000)	25.0	(20,000)	300.0	(20,000)	-
Subtotal Revenues	<u>(172,440)</u>	<u>(172,440)</u>	<u>-</u>	<u>(172,440)</u>	<u>-</u>	<u>(178,800)</u>	<u>3.7</u>	<u>(214,350)</u>	<u>19.9</u>	<u>(220,000)</u>	<u>2.6</u>
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	-	-	(317,742)	-
Tax Commitment	1,247,937	1,257,130	0.7	1,273,300	1.3	1,262,600	(0.8)	1,459,650	15.6	1,396,537	(4.3)
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	<u>\$ 1,247,937</u>	<u>1,257,130</u>	<u>0.7</u>	<u>1,273,300</u>	<u>1.3</u>	<u>1,262,600</u>	<u>(0.8)</u>	<u>1,459,650</u>	<u>15.6</u>	<u>1,396,537</u>	<u>(4.3)</u>

* TIF Tax Commitments are estimates based on prior year amounts

** 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 July, 1990

^ Greenfield deorganized July, 1993 and population added to East Central

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2021

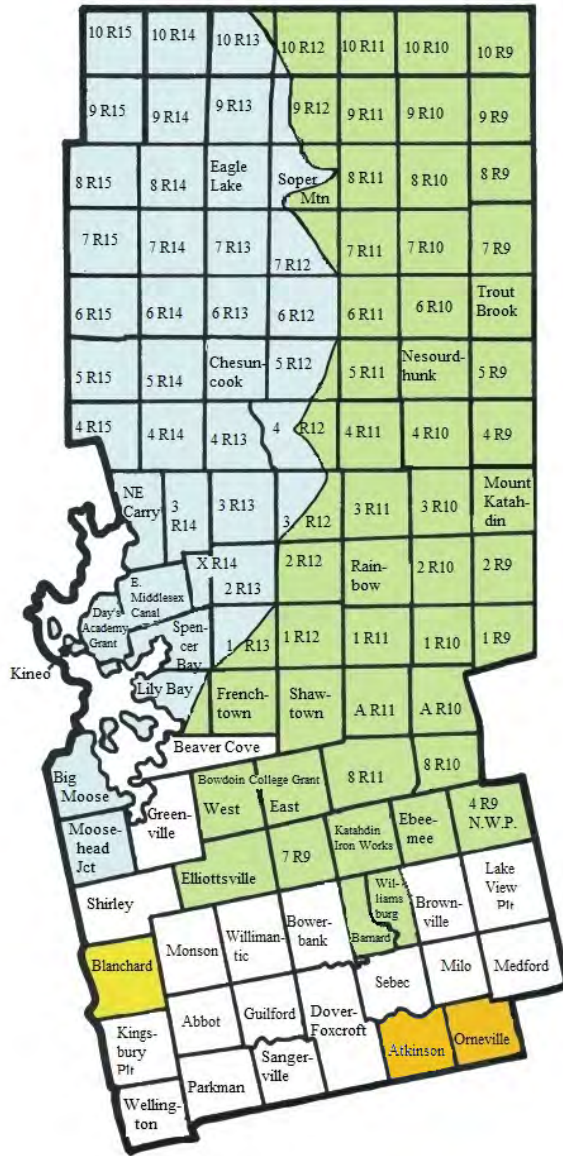
Penobscot

	<u>2016</u>	<u>2017</u>	% Increase (-) Decrease	<u>2018</u>	% Increase (-) Decrease	<u>2019</u>	% Increase (-) Decrease	<u>2020</u>	% Increase (-) Decrease	<u>2021</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 105,750	105,500	(0.2)	105,000	(0.5)	105,000	-	105,750	0.7	106,750	0.9
Snow Removal	845,201	880,460	4.2	852,259	(3.2)	879,749	3.2	889,187	1.1	929,515	4.5
Solid Waste	228,882	236,275	3.2	234,642	(0.7)	230,820	(1.6)	198,120	(14.2)	207,708	4.8
Fire Protection & Public Safety	90,195	97,073	7.6	96,070	(1.0)	102,090	6.3	106,385	4.2	355,532	234.2
Community Support & Recreation	26,830	27,490	2.5	27,855	1.3	28,155	1.1	30,195	7.2	29,830	(1.2)
Other Services	3,250	3,250	-	3,700	13.8	4,000	8.1	4,000	-	4,000	-
Subtotal County Services	<u>1,300,108</u>	<u>1,350,048</u>	<u>3.8</u>	<u>1,319,526</u>	<u>(2.3)</u>	<u>1,349,814</u>	<u>2.3</u>	<u>1,333,637</u>	<u>(1.2)</u>	<u>1,633,335</u>	<u>22.5</u>
Other:											
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	189,000	202,000	6.9	277,285	37.3	257,000	(7.3)	289,500	12.6	280,000	(3.3)
Subtotal Other	<u>189,000</u>	<u>202,000</u>	<u>6.9</u>	<u>277,285</u>	<u>37.3</u>	<u>257,000</u>	<u>(7.3)</u>	<u>289,500</u>	<u>12.6</u>	<u>280,000</u>	<u>(3.3)</u>
Administration	<u>74,455</u>	<u>77,602</u>	<u>4.2</u>	<u>79,841</u>	<u>2.9</u>	<u>80,341</u>	<u>0.6</u>	<u>81,157</u>	<u>1.0</u>	<u>95,666</u>	<u>17.9</u>
Total County Services Budget	<u>1,563,563</u>	<u>1,629,650</u>	<u>4.2</u>	<u>1,676,652</u>	<u>2.9</u>	<u>1,687,155</u>	<u>0.6</u>	<u>1,704,294</u>	<u>1.0</u>	<u>2,009,001</u>	<u>17.9</u>
Estimated Revenues											
Local Road Assistance	(90,000)	(90,000)	-	(90,000)	-	(90,000)	-	(90,000)	-	(90,000)	-
Excise Taxes	(190,000)	(200,000)	5.3	(215,000)	7.5	(215,000)	-	(215,000)	-	(240,000)	11.6
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(98,205)	(95,584)	(2.7)	(73,428)	(23.2)	(50,207)	(31.6)	(50,290)	0.2	(57,290)	13.9
Subtotal Revenues	<u>(378,205)</u>	<u>(385,584)</u>	<u>2.0</u>	<u>(378,428)</u>	<u>(1.9)</u>	<u>(355,207)</u>	<u>(6.1)</u>	<u>(355,290)</u>	<u>0.0</u>	<u>(387,290)</u>	<u>9.0</u>
Use of Unassigned Fund Balance	<u>(151,822)</u>	<u>(176,775)</u>	<u>16.4</u>	<u>(227,115)</u>	<u>28.5</u>	<u>(179,296)</u>	<u>(21.1)</u>	<u>(223,022)</u>	<u>24.4</u>	<u>(24,257)</u>	<u>(89.1)</u>
Tax Commitment	1,033,536	1,067,291	3.3	1,071,109	0.4	1,152,652	7.6	1,125,982	(2.3)	1,597,454	41.9
*Anticipated TIF Tax Commitment	-	-	-	453,378	-	566,000	24.8	578,922	2.3	553,050	(4.5)
**Total Tax Commitment	<u>\$ 1,033,536</u>	<u>1,067,291</u>	<u>3.3</u>	<u>1,524,487</u>	<u>42.8</u>	<u>1,718,652</u>	<u>12.7</u>	<u>1,704,904</u>	<u>(0.8)</u>	<u>2,150,504</u>	<u>26.1</u>

* TIF Tax Commitments are estimates based on prior year amounts

** 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	579	6	29	39	62	13	12	196	476	118	270	199	262
	384	843	1,097	30	35	102	93	42	29	669	680	410	537	2,226	2,495

* Atkinson deorganized July, 2019 and population added to Southeast

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2021

Piscataquis

	<u>2016</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 220,800	226,300	2.5	244,800	8.2	211,400	(13.6)	260,000	23.0	289,200	11.2
Snow Removal	528,000	532,000	0.8	536,500	0.8	558,500	4.1	709,569	27.0	724,770	2.1
Solid Waste	261,300	222,700	(14.8)	237,700	6.7	251,300	5.7	276,800	10.1	274,800	(0.7)
Fire Protection & Public Safety	134,175	138,375	3.1	133,825	(3.3)	138,400	3.4	154,925	11.9	164,350	6.1
Community Support & Recreation	33,313	34,313	3.0	33,163	(3.4)	33,163	-	39,363	18.7	34,650	(12.0)
Other Services	13,500	10,500	(22.2)	3,100	(70.5)	6,000	93.5	6,000	-	6,900	15.0
Subtotal County Services	<u>1,191,088</u>	<u>1,164,188</u>	<u>(2.3)</u>	<u>1,189,088</u>	<u>2.1</u>	<u>1,198,763</u>	<u>0.8</u>	<u>1,446,657</u>	<u>20.7</u>	<u>1,494,670</u>	<u>3.3</u>
Other:											
Capital Outlay	-	2,500	-	-	(100.0)	-	-	-	-	-	-
Contributions to Capital Reserve	290,000	235,000	(19.0)	275,000	17.0	218,000	(20.7)	238,000	9.2	235,000	(1.3)
Subtotal Other	<u>290,000</u>	<u>237,500</u>	<u>(18.1)</u>	<u>275,000</u>	<u>15.8</u>	<u>218,000</u>	<u>(20.7)</u>	<u>238,000</u>	<u>9.2</u>	<u>235,000</u>	<u>(1.3)</u>
Administration	<u>74,054</u>	<u>70,185</u>	<u>(5.2)</u>	<u>77,000</u>	<u>9.7</u>	<u>72,000</u>	<u>(6.5)</u>	<u>72,000</u>	<u>-</u>	<u>75,000</u>	<u>4.2</u>
Total County Services Budget	<u>1,555,142</u>	<u>1,471,873</u>	<u>(5.4)</u>	<u>1,541,088</u>	<u>4.7</u>	<u>1,488,763</u>	<u>(3.4)</u>	<u>1,756,657</u>	<u>18.0</u>	<u>1,804,670</u>	<u>2.7</u>
Estimated Revenues											
Local Road Assistance	(75,000)	(71,184)	(5.1)	(70,856)	(0.5)	(72,000)	1.6	(98,000)	36.1	(91,500)	(6.6)
Excise Taxes	(140,000)	(140,000)	-	(160,000)	14.3	(185,000)	15.6	(230,000)	24.3	(235,000)	2.2
Snowmobile	(400)	-	(100.0)	-	-	-	-	-	-	-	-
Other	(106,031)	(93,550)	(11.8)	(96,000)	2.6	(95,800)	(0.2)	(121,800)	27.1	(80,800)	(33.7)
Subtotal Revenues	<u>(321,431)</u>	<u>(304,734)</u>	<u>(5.2)</u>	<u>(326,856)</u>	<u>7.3</u>	<u>(352,800)</u>	<u>7.9</u>	<u>(449,800)</u>	<u>27.5</u>	<u>(407,300)</u>	<u>(9.4)</u>
Use of Unassigned Fund Balance	<u>(225,000)</u>	<u>(205,000)</u>	<u>(8.9)</u>	<u>(200,000)</u>	<u>(2.4)</u>	<u>(170,000)</u>	<u>(15.0)</u>	<u>(150,000)</u>	<u>(11.8)</u>	<u>(50,000)</u>	<u>(66.7)</u>
Tax Commitment	1,008,711	962,139	(4.6)	1,014,232	5.4	965,963	(4.8)	1,156,857	19.8	1,347,370	16.5
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	<u>\$ 1,008,711</u>	<u>962,139</u>	<u>(4.6)</u>	<u>1,014,232</u>	<u>5.4</u>	<u>965,963</u>	<u>(4.8)</u>	<u>1,156,857</u>	<u>19.8</u>	<u>1,347,370</u>	<u>16.5</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2021

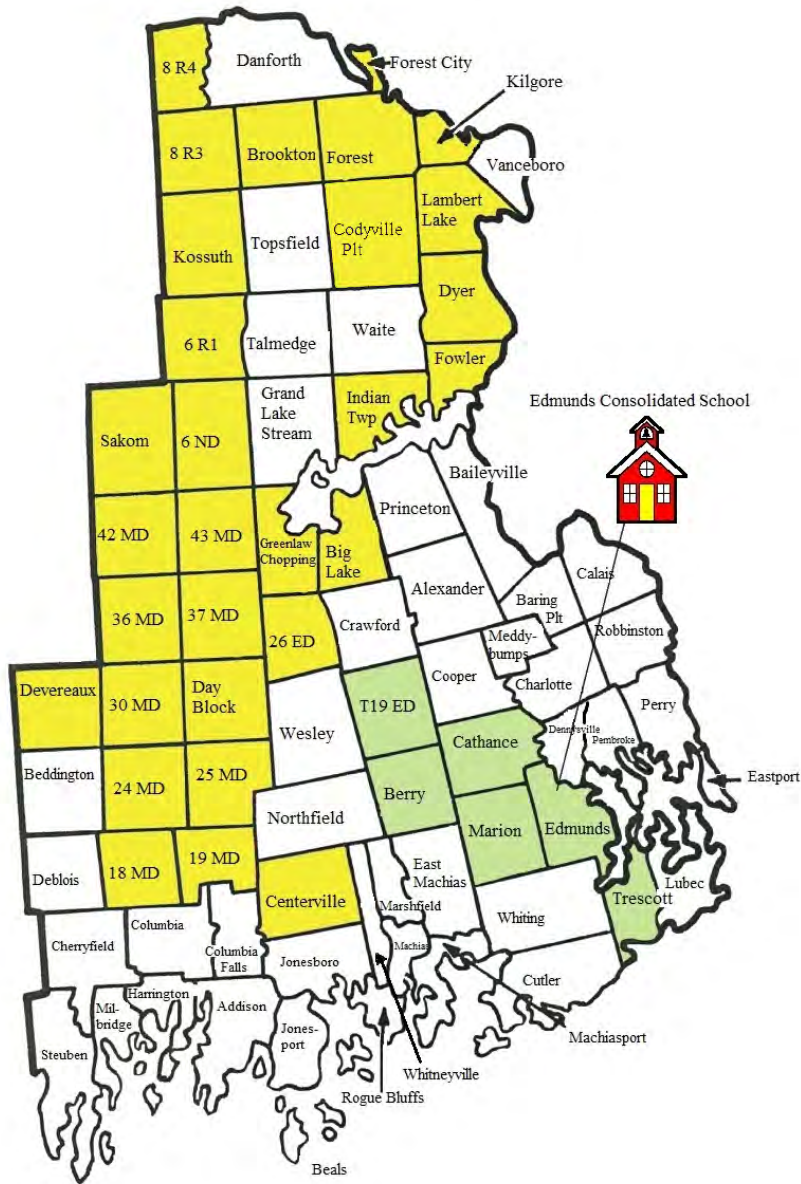
Somerset

	<u>2016</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 241,460	252,747	4.7	241,698	(4.4)	232,888	(3.6)	219,517	(5.7)	214,294	(2.4)
Snow Removal	440,000	498,215	13.2	520,908	4.6	517,887	(0.6)	541,931	4.6	555,285	2.5
Solid Waste	199,000	200,600	0.8	203,200	1.3	219,628	8.1	234,635	6.8	237,820	1.4
Fire Protection & Public Safety	201,813	368,312	82.5	327,630	(11.0)	339,108	3.5	365,978	7.9	455,605	24.5
Community Support & Recreation	47,710	49,260	3.2	52,297	6.2	45,738	(12.5)	45,298	(1.0)	45,817	1.1
Other Services	-	-	-	-	-	-	-	5,000	-	14,540	190.8
Subtotal County Services	<u>1,129,983</u>	<u>1,369,134</u>	<u>21.2</u>	<u>1,345,733</u>	<u>(1.7)</u>	<u>1,355,249</u>	<u>0.7</u>	<u>1,412,359</u>	<u>4.2</u>	<u>1,523,361</u>	<u>7.9</u>
Other:											
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	493,000	477,481	(3.1)	478,000	0.1	445,000	(6.9)	411,574	(7.5)	726,432	76.5
Subtotal Other	<u>493,000</u>	<u>477,481</u>	<u>(3.1)</u>	<u>478,000</u>	<u>0.1</u>	<u>445,000</u>	<u>(6.9)</u>	<u>411,574</u>	<u>(7.5)</u>	<u>726,432</u>	<u>76.5</u>
Administration	<u>124,686</u>	<u>130,160</u>	<u>4.4</u>	<u>133,354</u>	<u>2.5</u>	<u>135,233</u>	<u>1.4</u>	<u>119,343</u>	<u>(11.7)</u>	<u>107,368</u>	<u>(10.0)</u>
Total County Services Budget	<u>1,747,669</u>	<u>1,976,775</u>	<u>13.1</u>	<u>1,957,087</u>	<u>(1.0)</u>	<u>1,935,482</u>	<u>(1.1)</u>	<u>1,943,276</u>	<u>0.4</u>	<u>2,357,161</u>	<u>21.3</u>
Estimated Revenues											
Local Road Assistance	(63,996)	(63,996)	-	(64,500)	0.8	(65,000)	0.8	(66,000)	1.5	(66,000)	-
Excise Taxes	(175,000)	(190,000)	8.6	(180,000)	(5.3)	(195,000)	8.3	(200,000)	2.6	(200,000)	-
Snowmobile	(1,300)	(1,500)	15.4	(1,500)	-	(1,300)	(13.3)	(1,400)	7.7	(1,350)	(3.6)
Other	(44,211)	(41,567)	(6.0)	(47,790)	15.0	(50,080)	4.8	(56,963)	13.7	(55,689)	(2.2)
Subtotal Revenues	<u>(284,507)</u>	<u>(297,063)</u>	<u>4.4</u>	<u>(293,790)</u>	<u>(1.1)</u>	<u>(311,380)</u>	<u>6.0</u>	<u>(324,363)</u>	<u>4.2</u>	<u>(323,039)</u>	<u>(0.4)</u>
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	-	-	(205,836)	-
Tax Commitment	1,463,162	1,679,712	14.8	1,663,297	(1.0)	1,624,102	(2.4)	1,618,913	(0.3)	1,828,286	12.9
*Anticipated TIF Tax Commitment	-	-	-	846,863	-	800,610	(5.5)	811,803	1.4	796,814	(1.8)
**Total Tax Commitment	<u>\$ 1,463,162</u>	<u>1,679,712</u>	<u>14.8</u>	<u>2,510,160</u>	<u>49.4</u>	<u>2,424,712</u>	<u>(3.4)</u>	<u>2,430,716</u>	<u>0.2</u>	<u>2,625,100</u>	<u>8.0</u>

* TIF Tax Commitments are estimates based on prior year amounts

** 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	523	27	24	70	51	25	28	425	420	268	237	7,476	818
	1,157	1,315	1,251	68	63	183	124	61	61	1,003	1,003	635	558	7,718	1,065

* Centerville deorganized July, 2004 and population added to North
 * Codyville Plantation deorganized July, 2019 and population added to North

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2021

Washington

	<u>2016</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 293,270	314,875	7.4	340,801	8.2	382,694	12.3	445,990	16.5	410,351	(8.0)
Snow Removal	457,740	478,931	4.6	478,459	(0.1)	490,829	2.6	479,890	(2.2)	479,768	(0.0)
Solid Waste	113,358	123,141	8.6	108,521	(11.9)	108,457	(0.1)	103,997	(4.1)	105,129	1.1
Fire Protection & Public Safety	146,405	159,867	9.2	144,495	(9.6)	136,846	(5.3)	149,658	9.4	153,305	2.4
Community Support & Recreation	28,000	39,650	41.6	25,850	(34.8)	30,900	19.5	37,900	22.7	46,150	21.8
Other Services	27,271	28,676	5.2	27,589	(3.8)	24,599	(10.8)	23,991	(2.5)	26,536	10.6
Subtotal County Services	<u>1,066,044</u>	<u>1,145,140</u>	<u>7.4</u>	<u>1,125,715</u>	<u>(1.7)</u>	<u>1,174,325</u>	<u>4.3</u>	<u>1,241,426</u>	<u>5.7</u>	<u>1,221,239</u>	<u>(1.6)</u>
Other:											
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	141,000	153,000	8.5	134,000	(12.4)	136,000	1.5	195,500	43.8	475,500	143.2
Subtotal Other	<u>141,000</u>	<u>153,000</u>	<u>8.5</u>	<u>134,000</u>	<u>(12.4)</u>	<u>136,000</u>	<u>1.5</u>	<u>195,500</u>	<u>43.8</u>	<u>475,500</u>	<u>143.2</u>
Administration	<u>37,418</u>	<u>35,050</u>	<u>(6.3)</u>	<u>34,643</u>	<u>(1.2)</u>	<u>34,724</u>	<u>0.2</u>	<u>34,486</u>	<u>(0.7)</u>	<u>35,632</u>	<u>3.3</u>
Total County Services Budget	<u>1,244,462</u>	<u>1,333,190</u>	<u>7.1</u>	<u>1,294,358</u>	<u>(2.9)</u>	<u>1,345,049</u>	<u>3.9</u>	<u>1,471,412</u>	<u>9.4</u>	<u>1,732,371</u>	<u>17.7</u>
Estimated Revenues											
Local Road Assistance	(75,000)	(75,000)	-	(76,000)	1.3	(74,341)	(2.2)	(75,560)	1.6	(80,000)	5.9
Excise Taxes	(210,000)	(186,000)	(11.4)	(187,000)	0.5	(217,409)	16.3	(329,738)	51.7	(270,000)	(18.1)
Snowmobile	(550)	(550)	-	(550)	-	(308)	(44.0)	(244)	(20.8)	(1,000)	309.8
Other	(18,300)	(13,500)	(26.2)	(22,400)	65.9	(20,227)	(9.7)	(33,341)	64.8	(33,000)	(1.0)
Subtotal Revenues	<u>(303,850)</u>	<u>(275,050)</u>	<u>(9.5)</u>	<u>(285,950)</u>	<u>4.0</u>	<u>(312,285)</u>	<u>9.2</u>	<u>(438,883)</u>	<u>40.5</u>	<u>(384,000)</u>	<u>(12.5)</u>
Use of Unassigned Fund Balance	<u>(70,000)</u>	<u>(80,000)</u>	<u>14.3</u>	<u>-</u>	<u>(100.0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Tax Commitment	870,612	978,140	12.4	1,008,408	3.1	1,032,764	2.4	1,032,529	(0.0)	1,348,371	30.6
* Anticipated TIF Tax Commitment	<u>948,139</u>	<u>704,000</u>	<u>(25.7)</u>	<u>610,612</u>	<u>(13.3)</u>	<u>612,323</u>	<u>0.3</u>	<u>576,470</u>	<u>(5.9)</u>	<u>538,371</u>	<u>(6.6)</u>
** Total Tax Commitment	<u>\$ 1,818,751</u>	<u>1,682,140</u>	<u>(7.5)</u>	<u>1,619,020</u>	<u>(3.8)</u>	<u>1,645,087</u>	<u>1.6</u>	<u>1,608,999</u>	<u>(2.2)</u>	<u>1,886,742</u>	<u>17.3</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

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APPENDIX

Funding State and County Services In the Unorganized Territory Tax District

STATE AND COUNTY SERVICES

Title 36 MRS Chapter 115, Unorganized Territory Educational and Services Tax establishes a mechanism for State agencies and county governments to provide services to residents in the UT. In 1978, an Unorganized Territory Tax District was created to levy taxes on nonexempt real and personal property within the district to fund the cost of funding services to residents in the UT. These services are municipal in nature, and would ordinarily be provided to residents if they lived in an organized area, or a municipality.

Generally, there are two broad categories into which municipal services to the UT residents fall:

1) State Agency Services

- Department of Education, Education in the Unorganized Territory - Education and related services
- Office of the State Auditor, Fiscal Administrator - Budgets and expenditures
- Department of Agriculture, Conservation and Forestry, Forest Protection Division - Forest fire prevention and suppression
- Department of Agriculture, Conservation and Forestry, Forest Service - Timber harvesting and land management
- Department of Agriculture, Conservation and Forestry, Land Use Planning Commission - Planning and zoning board
- Department of Health and Human Services, General Assistance Program - Emergency assistance
- Department of Environmental Protection, Land Resource Regulation - Large residential, wind, commercial or industrial development
- Department of Administrative and Financial Services, Maine Revenue Services, Property Tax Division - Assessment and collection of property taxes

2) County Services

- Aroostook
- Franklin
- Hancock
- Kennebec
- Oxford
- Penobscot
- Piscataquis
- Somerset
- Washington

The costs for these services are assessed on taxable property within the Unorganized Territory Tax District by the State Tax Assessor, and collected by Maine Revenue Services. The State General Fund and county governments are reimbursed for services provided to UT residents from tax revenue collected from UT property owners.

MUNICIPAL COST COMPONENTS LEGISLATION

The Fiscal Administrator of the Unorganized Territory drafts and submits the Municipal Cost Components legislation no later than March 1 of each year. This legislation consists of the

budgeted State Agency services and county budgets for municipal services and Tax Increment Financing (TIF).

A public hearing on this legislation is held before the Joint Standing Committee on Taxation. The legislation is then voted on by both houses of the Legislature and signed into law by the Governor.

THE ANNUAL LEVY OF UT TAX

After the Municipal Cost Components legislation is enacted, the Property Tax Division within Maine Revenue Services issues tax bills. The bills are mailed no later than August 1 of each year. The tax is due by October 1.

The mill rate in the Unorganized Territory consists of three calculations that are combined into an Aggregate UT Mill Rate.

1. The UT County Services Mill Rate is specific to the county in which the taxpayer owns property. UT county services include the cost of services provided to the UT by the county. These services may include road and bridge maintenance, snow removal, solid waste management, cemetery maintenance, as well as other expenditures.

UT County Services Mill Rate = the UT County Services budget divided by the UT property valuation within the county

2. The State Agency Services Mill Rate is the same amount throughout the Unorganized Territory Tax District. State services may include education, tax administration, land use planning, permitting, forest fire prevention, as well as other expenditures.

State Agency Services Mill Rate = the State Agency Services budget divided by the state property valuation in the tax district

3. The UT County Tax Mill Rate is also specific to each county. Annually, county taxes are assessed by each county to each municipality and UT property owner located within that county.

UT County Tax Mill Rate = the UT county tax divided by the UT property valuation within the county

Aggregate UT Mill Rate = the UT County Services Mill Rate + the State Agency Services Mill Rate + the UT County Tax Mill Rate

TIF District Valuation

The captured property valuation is the amount that the current assessed property valuation of the TIF district exceeds the original or base year assessed value of the TIF district. The excess valuation that is captured or sheltered is utilized to finance annual project costs contained in the TIF development program.¹ The captured property valuation is not included in the assessed property valuation that is used to calculate the jurisdiction's mill rate. Once an **Aggregate UT Mill Rate** is established, without the captured assessed property value, this mill rate is applied to the captured assessed value in the TIF district to arrive at the TIF tax. The TIF taxes are paid to the county where the TIF district resides.

Annual Levy of UT Tax = (the Aggregate UT Mill Rate x the UT's county valuation) + (the Aggregate UT Mill Rate x the TIF district valuation)

¹*Municipal Tax Increment Financing*, Department of Economic and Community Development, February 19, 2010.

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