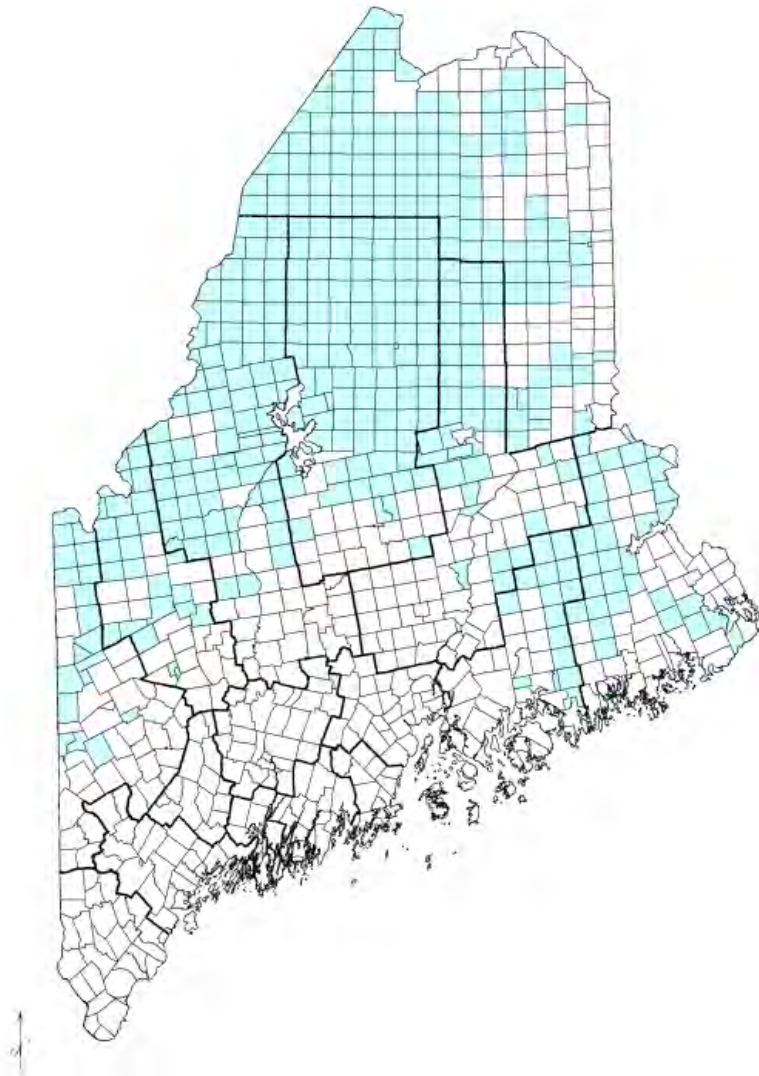


UNORGANIZED TERRITORY MUNICIPAL COST COMPONENTS



FISCAL YEAR 2021-2022

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STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-ONE

H.P. 884 - L.D. 1209

**An Act To Establish Municipal Cost Components for Unorganized Territory
Services To Be Rendered in Fiscal Year 2021-22**

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 2021-22 is as follows:

| | |
|---|---------------------|
| Fiscal Administration - Office of the State Auditor | \$268,965 |
| Education | \$12,997,237 |
| Forest Fire Protection | \$150,000 |
| Human Services - General Assistance | \$65,000 |
| Property Tax Assessment | \$1,226,503 |
| Maine Land Use Planning Commission | \$608,825 |
| TOTAL STATE AGENCIES | \$15,316,530 |

County Reimbursements for Services

| | |
|------------------------------|---------------------|
| Aroostook | \$1,759,291 |
| Franklin | \$1,177,316 |
| Hancock | \$208,994 |
| Kennebec | \$9,125 |
| Lincoln | \$22,249 |
| Oxford | \$1,417,500 |
| Penobscot | \$1,660,050 |
| Piscataquis | \$1,536,881 |
| Somerset | \$2,146,576 |
| Washington | \$1,235,710 |
| TOTAL COUNTY SERVICES | \$11,173,692 |

COUNTY TAX INCREMENT FINANCING DISTRUBUTIONS FROM FUND

| | |
|----------------------------------|---------------------|
| Tax Increment Financing Payments | \$4,273,092 |
| TOTAL REQUIREMENTS | \$30,763,314 |

COMPUTATION OF ASSESSMENT

Requirements \$30,763,314

Less Revenue Deductions:

| | |
|--------------------------------|-------------|
| General Revenue | |
| Municipal Revenue Sharing | \$110,000 |
| Miscellaneous Revenue | \$10,000 |
| Use of Unassigned Fund Balance | \$1,750,401 |

TOTAL GENERAL REVENUE DEDUCTIONS \$1,870,401

| | |
|---|-----------|
| Education Revenue | |
| Land Reserved Trust Interest | \$90,000 |
| Tuition and School Transportation Charges | \$130,000 |
| Special - Teacher Retirement Funding from State | \$240,000 |

TOTAL EDUCATION REVENUE DEDUCTIONS \$460,000

TOTAL REVENUE DEDUCTIONS \$2,330,401

TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY (Title 36, §1602) \$28,432,913

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

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GENERAL ANALYSIS

MUNICIPAL COST COMPONENTS BUDGETS BEFORE COUNTY TAXES AND OVERLAY

Six Year Comparison Ended June 30, 2022

| | <u>2017</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> | <u>2022</u> | <u>% Increase (-)Decrease</u> |
|---|----------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|
| State Agencies | | | | | | | | | | | |
| Fiscal Administrator | \$ 251,277 | \$ 225,510 | (10.3) | \$ 233,077 | 3.4 | \$ 243,730 | 4.6 | \$ 245,718 | 0.8 | \$ 268,965 | 9.5 |
| Education | 12,288,717 | 12,264,663 | (0.2) | 12,335,556 | 0.6 | 12,851,922 | 4.2 | 12,923,626 | 0.6 | 12,997,237 | 0.6 |
| Forest Fire Protection | 150,000 | 150,000 | - | 150,000 | - | 150,000 | - | 150,000 | - | 150,000 | - |
| DHHS - General Assistance | 65,000 | 65,000 | - | 65,000 | - | 65,000 | - | 65,000 | - | 65,000 | - |
| Maine Revenue Service | 935,000 | 1,031,446 | 10.3 | 1,246,676 | 20.9 | 1,470,866 | 18.0 | 1,175,334 | (20.1) | 1,226,503 | 4.4 |
| LUPC - Operations | 544,194 | 549,577 | 1.0 | 569,905 | 3.7 | 588,000 | 3.2 | 599,144 | 1.9 | 608,825 | 1.6 |
| Subtotal of State Agency | <u>14,234,188</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> | <u>15,316,530</u> | <u>1.0</u> |
| Less Deductions | | | | | | | | | | | |
| General | (1,903,945) | (1,090,000) | (42.8) | (490,000) | (55.0) | (560,000) | 14.3 | (929,663) | 66.0 | (1,870,401) | 101.2 |
| Educational | (419,049) | (425,768) | 1.6 | (385,000) | (9.6) | (385,000) | - | (460,000) | 19.5 | (460,000) | - |
| Total State Agencies | <u>11,911,194</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> | <u>12,986,129</u> | <u>(5.7)</u> |
| County Services | | | | | | | | | | | |
| Aroostook | 1,251,259 | 1,288,800 | 3.0 | 1,413,226 | 9.7 | 1,511,803 | 7.0 | 1,660,229 | 9.8 | 1,759,291 | 6.0 |
| Franklin | 998,235 | 888,252 | (11.0) | 953,878 | 7.4 | 976,795 | 2.4 | 1,178,763 | 20.7 | 1,177,316 | (0.1) |
| Hancock | 236,660 | 238,750 | 0.9 | 241,550 | 1.2 | 239,050 | (1.0) | 236,850 | (0.9) | 208,994 | (11.8) |
| Kennebec | 10,669 | 12,823 | 20.2 | 11,595 | (9.6) | 10,870 | (6.3) | 12,125 | 11.5 | 9,125 | (24.7) |
| Lincoln | - | - | - | - | - | - | - | - | - | 22,249 | 100.0 |
| Oxford | 1,257,130 | 1,273,300 | 1.3 | 1,262,600 | (0.8) | 1,459,650 | 15.6 | 1,396,537 | (4.3) | 1,417,500 | 1.5 |
| Penobscot | 1,067,291 | 1,071,109 | 0.4 | 1,152,652 | 7.6 | 1,125,982 | (2.3) | 1,597,454 | 41.9 | 1,660,050 | 3.9 |
| Piscataquis | 962,139 | 1,014,232 | 5.4 | 965,963 | (4.8) | 1,156,857 | 19.8 | 1,347,370 | 16.5 | 1,536,881 | 14.1 |
| Somerset | 1,679,712 | 1,663,297 | (1.0) | 1,624,102 | (2.4) | 1,618,913 | (0.3) | 1,828,286 | 12.9 | 2,146,576 | 17.4 |
| Washington | 978,140 | 1,008,408 | 3.1 | 1,032,764 | 2.4 | 1,032,529 | (0.0) | 1,348,371 | 30.6 | 1,235,710 | (8.4) |
| Total County Services | <u>8,441,235</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> | <u>11,173,692</u> | <u>5.4</u> |
| TAX COMMITMENT BEFORE TIF | <u>20,352,429</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> | <u>24,159,821</u> | <u>(0.9)</u> |
| TIF TAX COMMITMENT | <u>2,027,000</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> | <u>4,273,092</u> | <u>14.8</u> |
| TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY | <u>\$ 22,379,429</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> | <u>\$ 28,432,913</u> | <u>1.2</u> |

MUNICIPAL COST COMPONENTS BUDGETS AFTER COUNTY TAXES AND OVERLAY

Six Year Comparison Ended June 30, 2022

| | <u>2017</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> | <u>2022</u> | <u>% Increase (-)Decrease</u> |
|---|--|-----------------------------|-----------------------------------|-----------------------------|-----------------------------------|-----------------------------|-----------------------------------|-----------------------------|-----------------------------------|-----------------------------|-----------------------------------|
| TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY | <u>\$ 22,379,429</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> | <u>\$ 28,432,913</u> | <u>1.2</u> |
| County Taxes | <u>Actual County Taxes and Overlay</u> | | | | | | | | <u>Estimated</u> | | |
| Aroostook | 766,295 | 786,573 | 2.6 | 959,295 | 22.0 | 1,063,180 | 10.8 | 1,142,241 | 7.4 | 1,256,465 | 10.0 |
| Franklin | 407,043 | 399,300 | (1.9) | 423,927 | 6.2 | 442,212 | 4.3 | 410,718 | (7.1) | 423,040 | 3.0 |
| Hancock | 106,838 | 107,584 | 0.7 | 109,306 | 1.6 | 110,780 | 1.3 | 115,209 | 4.0 | 116,362 | 1.0 |
| Kennebec | 6,986 | 7,746 | 10.9 | 7,966 | 2.8 | 7,370 | (7.5) | 6,453 | (12.4) | 6,711 | 4.0 |
| Knox | 19,318 | 19,350 | 0.2 | 21,022 | 8.6 | 21,025 | 0.0 | 22,583 | 7.4 | 23,261 | 3.0 |
| Lincoln | 19,554 | 19,657 | 0.5 | 19,855 | 1.0 | 20,880 | 5.2 | 22,302 | 6.8 | 22,971 | 3.0 |
| Oxford | 218,068 | 219,851 | 0.8 | 274,015 | 24.6 | 303,497 | 10.8 | 306,527 | 1.0 | 331,049 | 8.0 |
| Penobscot | 424,979 | 441,854 | 4.0 | 493,374 | 11.7 | 514,303 | 4.2 | 555,853 | 8.1 | 594,763 | 7.0 |
| Piscataquis | 1,121,187 | 1,114,230 | (0.6) | 1,172,217 | 5.2 | 1,305,333 | 11.4 | 1,395,682 | 6.9 | 1,479,423 | 6.0 |
| Somerset | 1,971,415 | 2,066,899 | 4.8 | 2,127,282 | 2.9 | 2,150,971 | 1.1 | 2,134,386 | (0.8) | 2,198,418 | 3.0 |
| Waldo | 3,375 | 3,506 | 3.9 | 3,788 | 8.0 | 3,972 | 4.9 | 4,177 | 5.2 | 4,344 | 4.0 |
| Washington | 620,557 | 628,677 | 1.3 | 637,966 | 1.5 | 648,989 | 1.7 | 679,780 | 4.7 | 700,173 | 3.0 |
| Total County Taxes | <u>5,685,615</u> | <u>5,815,227</u> | <u>2.3</u> | <u>6,250,013</u> | <u>7.5</u> | <u>6,592,512</u> | <u>5.5</u> | <u>6,795,911</u> | <u>3.1</u> | <u>7,156,978</u> | <u>5.3</u> |
| TAX COMMITMENT BEFORE OVERLAY | <u>28,065,044</u> | <u>31,002,194</u> | <u>10.5</u> | <u>32,156,207</u> | <u>3.7</u> | <u>34,016,998</u> | <u>5.8</u> | <u>34,892,192</u> | <u>2.6</u> | <u>35,589,891</u> | <u>2.0</u> |
| OVERLAY | <u>490,928</u> | <u>542,582</u> | <u>10.5</u> | <u>576,880</u> | <u>6.3</u> | <u>397,187</u> | <u>(31.1)</u> | <u>619,682</u> | <u>56.0</u> | <u>510,000</u> | <u>(17.7)</u> |
| TOTAL TAX COMMITMENT AFTER COUNTY TAXES & OVERLAY | <u><u>\$ 28,555,972</u></u> | <u><u>\$ 31,544,776</u></u> | <u><u>10.5</u></u> | <u><u>\$ 32,733,087</u></u> | <u><u>3.8</u></u> | <u><u>\$ 34,414,185</u></u> | <u><u>5.1</u></u> | <u><u>\$ 35,511,874</u></u> | <u><u>3.2</u></u> | <u><u>\$ 36,099,891</u></u> | <u><u>1.7</u></u> |

AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYSIS

SOURCE: *Maine Revenue Services*

Tax Years 2006-2020

| County | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | | * | | | ** | | | *** | | | *# | | ## | | * |
| Aroostook | 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 | 0.00690 |
| Franklin | 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 | 0.00856 |
| Hancock | 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 | 0.00499 |
| Kennebec | 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 | 0.00666 |
| Knox | 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 | 0.00471 |
| Lincoln | 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 | 0.00512 |
| Oxford | 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 | 0.00930 |
| Penobscot | 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 | 0.00889 |
| Piscataquis | 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 | 0.00663 |
| Somerset | 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 | 0.00803 |
| Waldo | 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 | 0.00615 |
| Washington | 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 | 0.00876 |
| State Agency | | | | | | | | | | | | | | | |
| Services Mill Rate | 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 | 0.00329 |

Note: The State Agency and County Taxes are included in the Aggregate UT County Mill Rate along with Overlay. Refer to Page 54.

* Revaluation Year

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

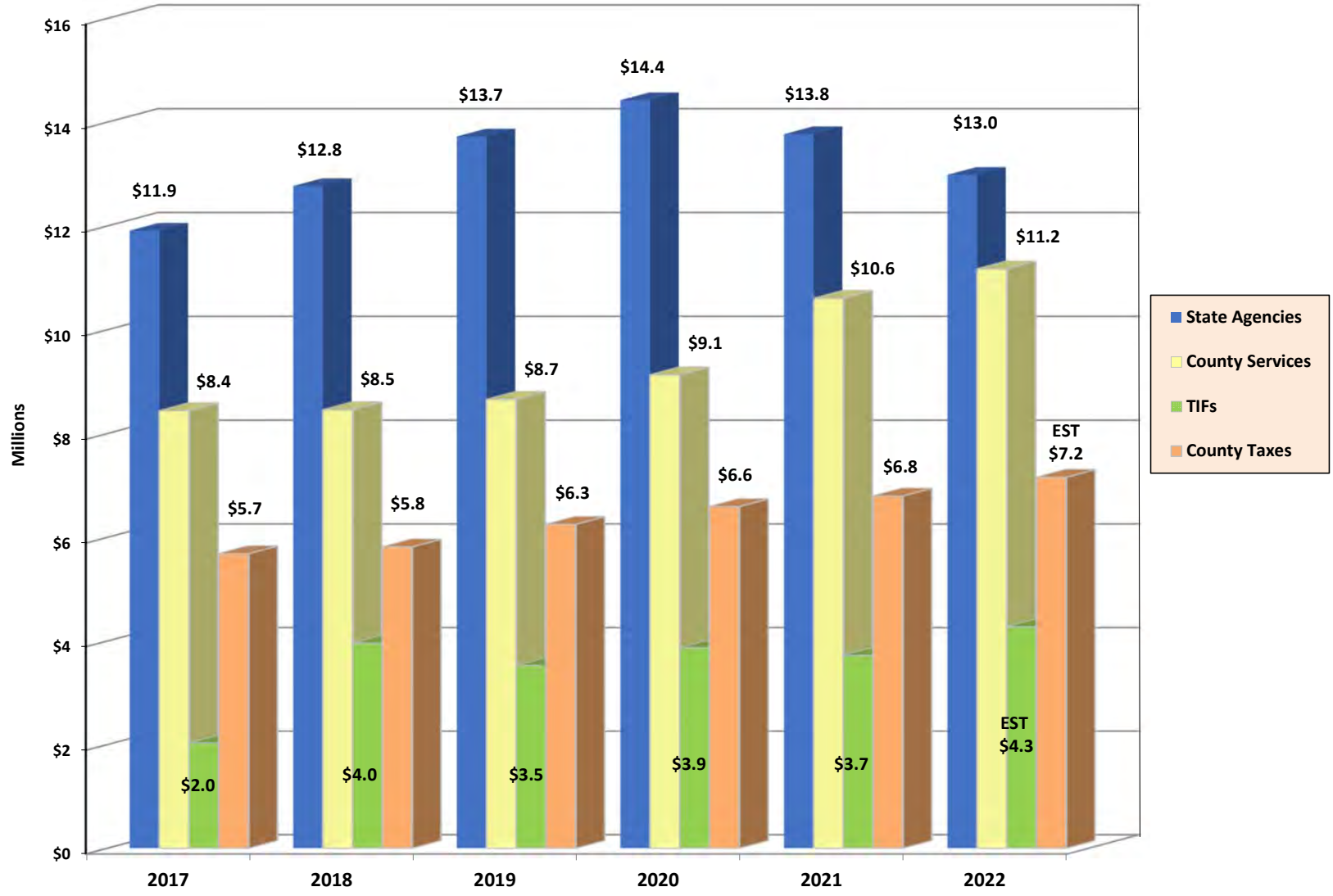
*** First year of Wind TIFs in Hancock County

First year of Omnibus Wind TIFs in Somerset and Hancock Counties

First year of Omnibus Wind TIF in Penobscot

CHARTS AND GRAPHS

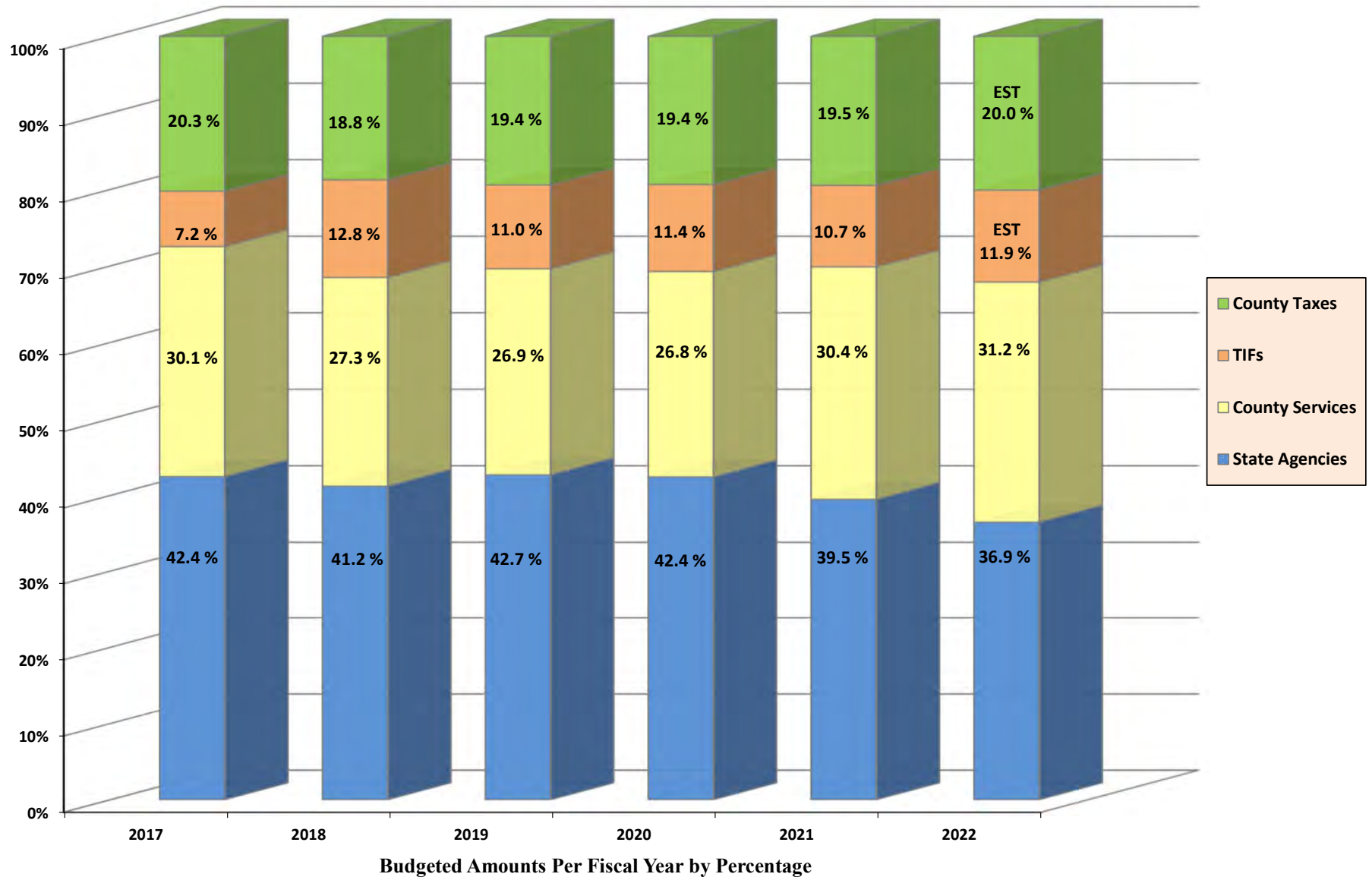
**UT Education and Services Fund
 Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue
 Fiscal Years 2017 to 2022**



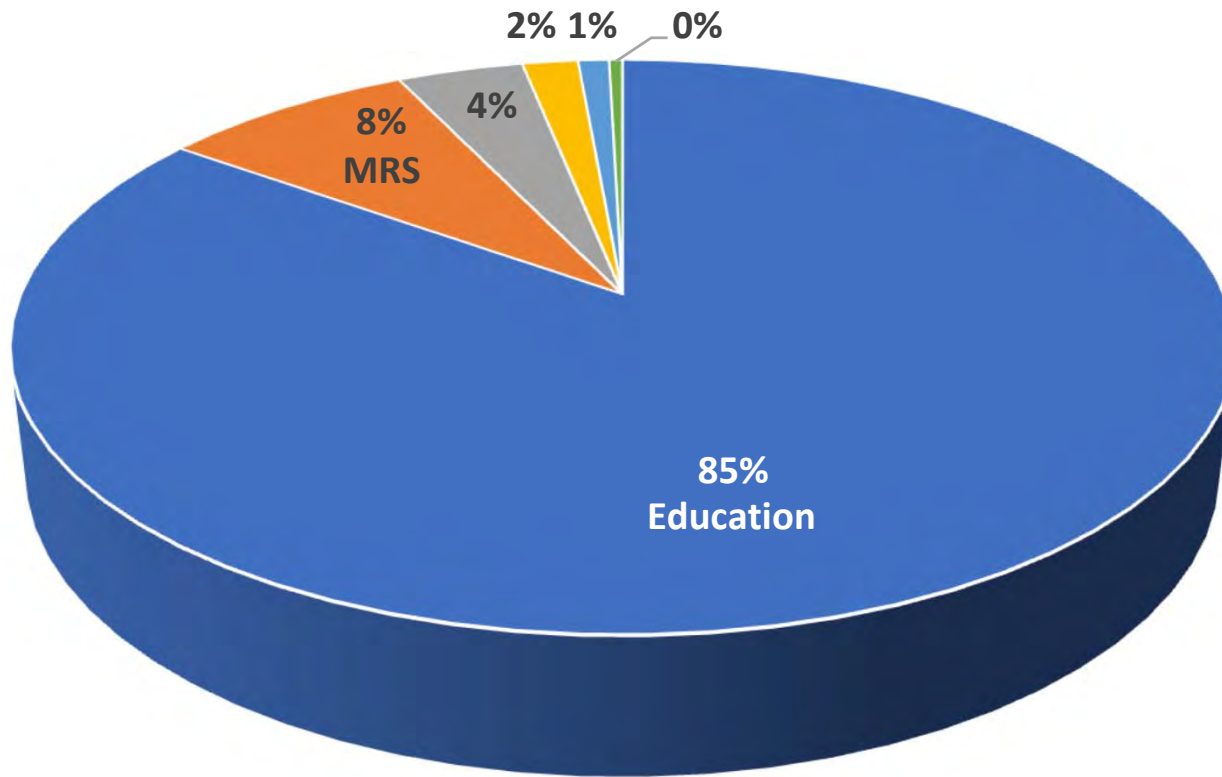
Budgeted Amounts Per Fiscal Year by Dollars

UT Education and Services Fund

Historical Municipal Cost Component Percentages with UT County Taxes - Net of Revenue Fiscal Years 2017 to 2022

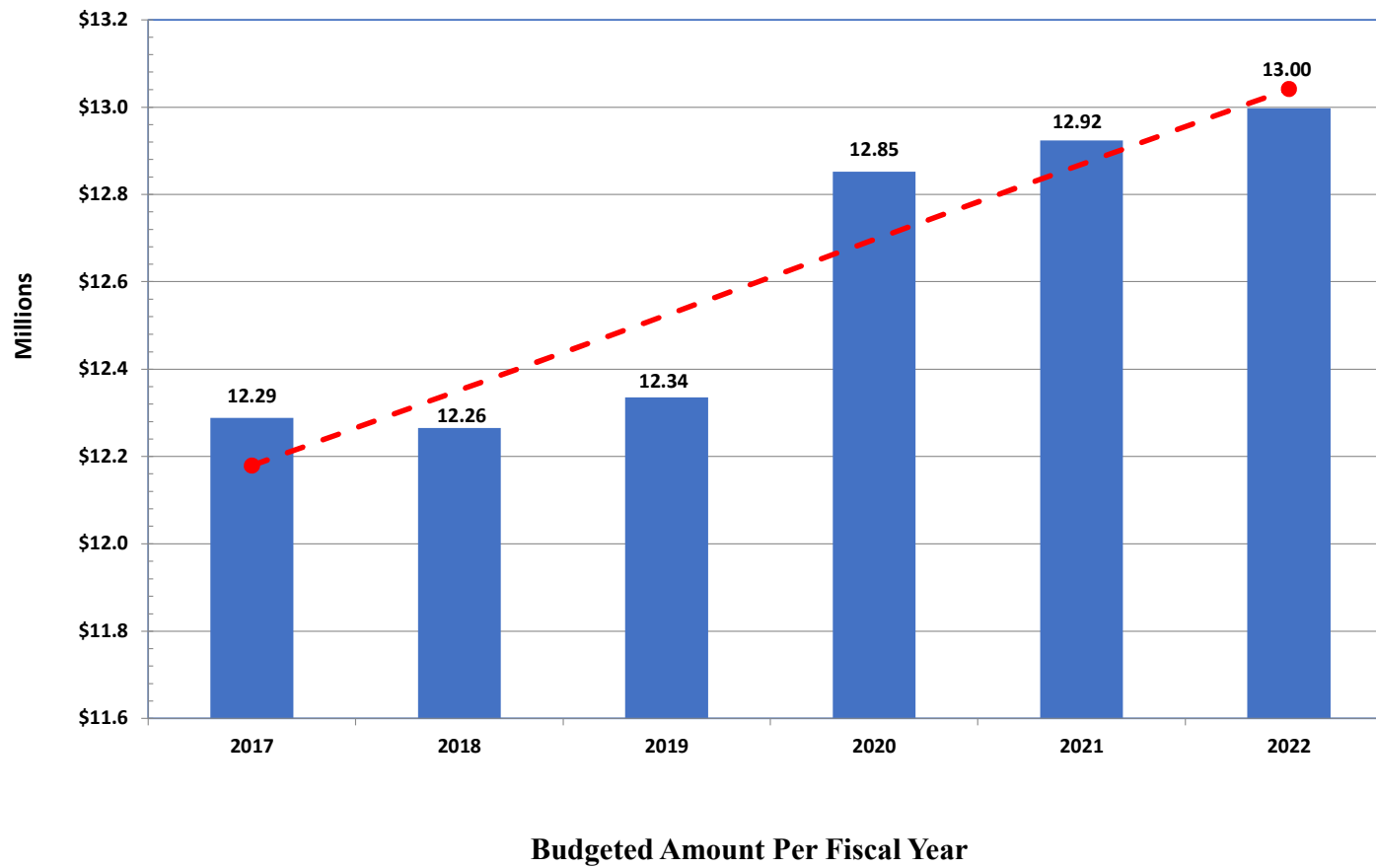


UT Education and Services Fund FY22 MCC State Agency Budget Components - Percentage by Agency



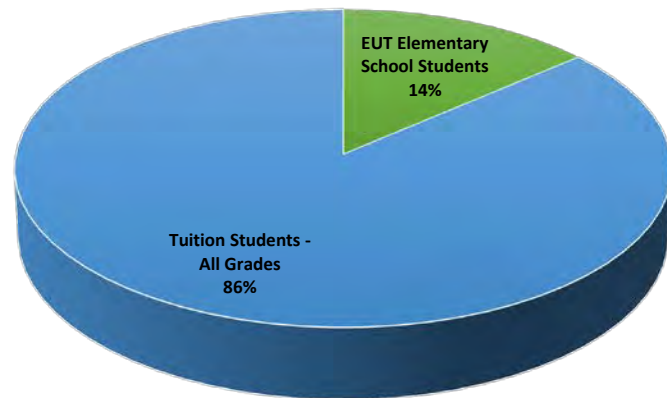
- Education
- LUPC - Operations
- Forest Fire Protection
- Maine Revenue Service - MRS
- Fiscal Administrator
- Human Services - General Assistance

**UT Education and Services Fund
Selected State Agencies Component - Education (EUT) - Fiscal Years 2017 to 2022
with Linear Trendline**



EUT Student Enrollment by Category For School Year 2021

School Year 2021 Enrollments are Estimates
based on April 1, 2020 Enrollments

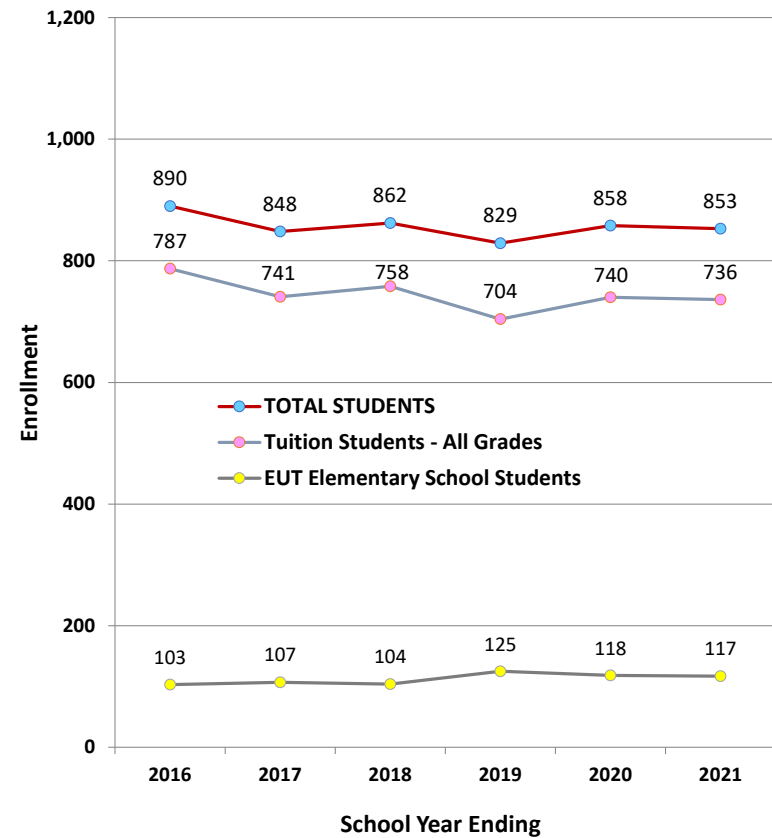


Total 2021 Student Enrollment - 853

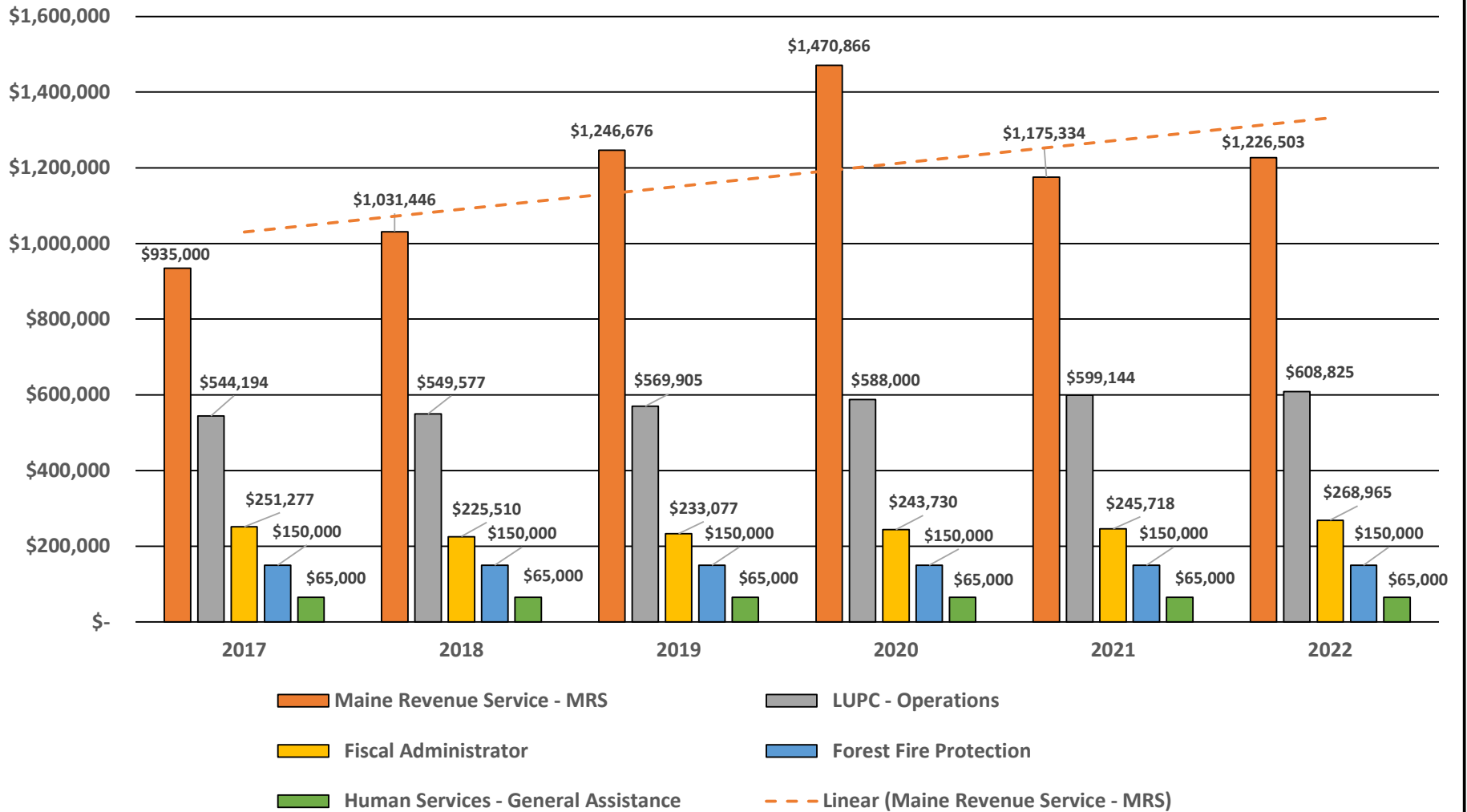
■ EUT Elementary School Students ■ Tuition Students - All Grades

Historical EUT Student Enrollment For School Years 2016 to 2021

School Year 2021 Enrollments are Estimates
based on April 1, 2020 Enrollments

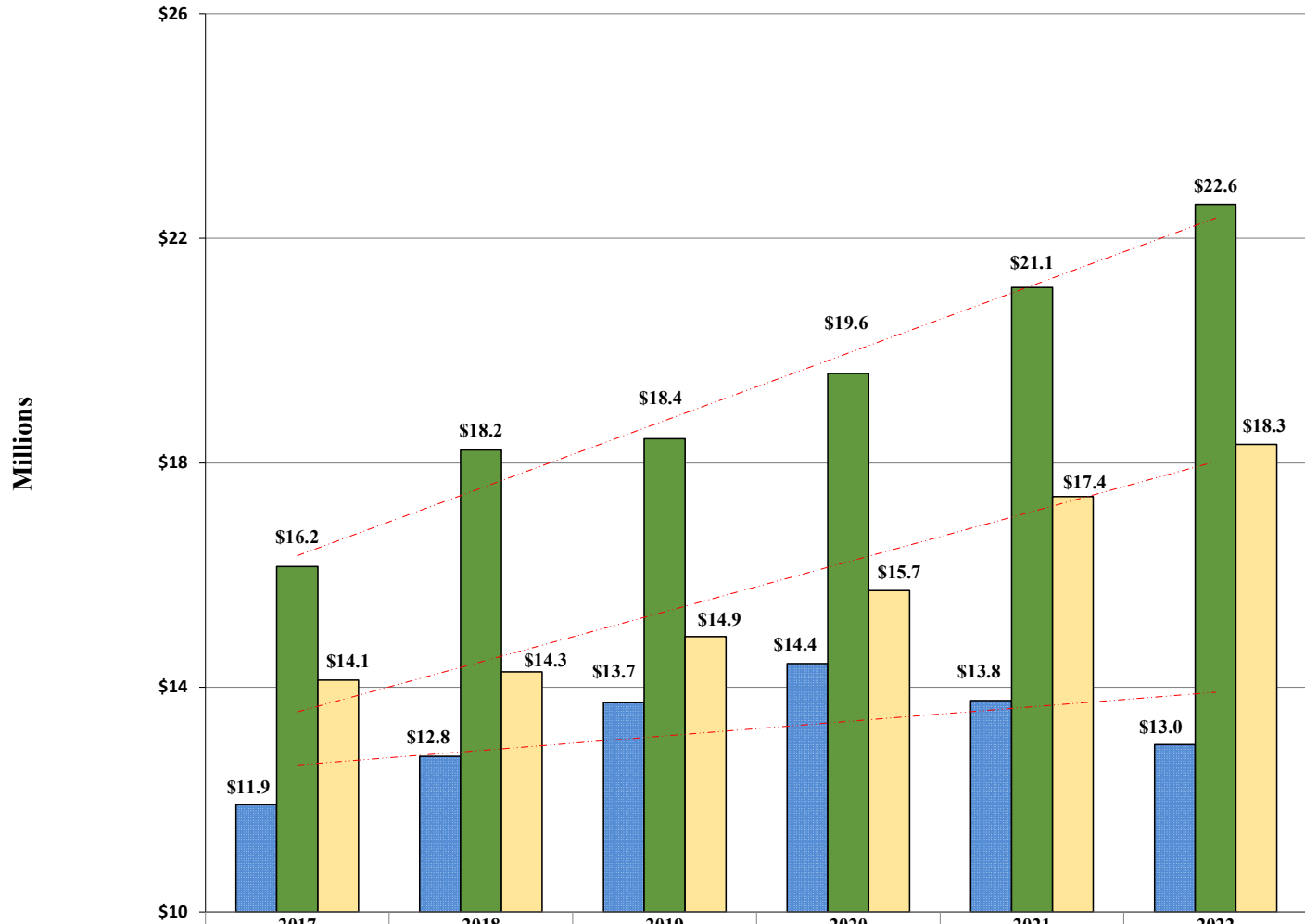


UT Education and Services Fund
Selected State Agencies Components Other Than Education - Fiscal Years 2017 to 2022
with Linear Trendline for Maine Revenue Services Operations



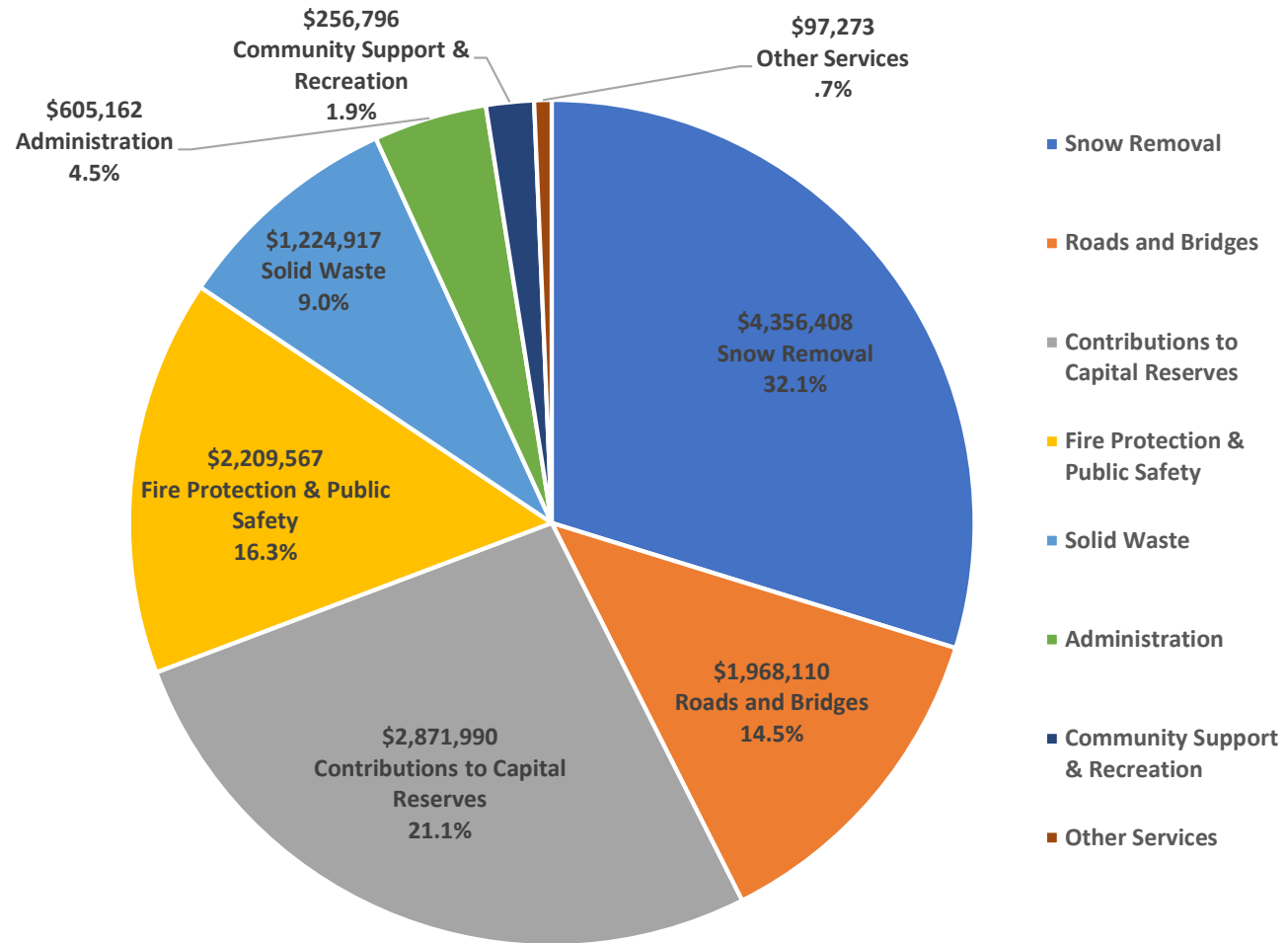
UT Education and Services Fund

State Agency and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2017 to 2022
County Budget Totals: 1) With TIFs and 2) Without TIFs



| | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|------------|------------|------------|------------|------------|------------|
| ■ State Agencies | 11,911,194 | 12,770,428 | 13,725,214 | 14,424,518 | 13,769,159 | 12,986,129 |
| ■ County Services and Taxes, with TIFs | 16,153,850 | 18,231,766 | 18,430,993 | 19,592,480 | 21,123,033 | 22,603,762 |
| ■ County Services and Taxes, without TIFs | 14,126,850 | 14,274,198 | 14,908,343 | 15,724,961 | 17,401,896 | 18,330,670 |

UT Education and Services Fund Fiscal Year 2022 County Municipal Services Budgets by Function



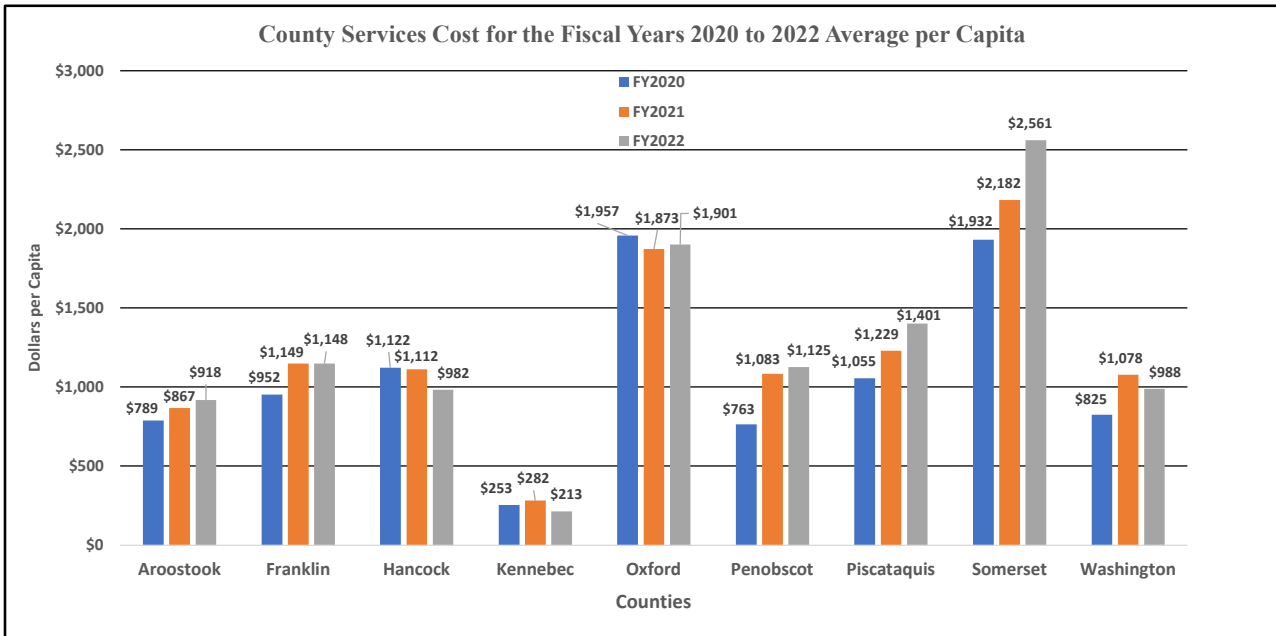
**Gross County Service Budgets without Revenue Deductions
FY 2022 - \$13.6 Million in County Service Budgets**

SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY *

| County | FY 2020 | | FY 2021 | | FY 2022 | | US Census | 2022 |
|---|--------------------|--------------------------------------|--------------------|--------------------------------------|--------------------|---------------------------|-----------|--------------------------------------|
| | Cost Per Capita | County Services Tax Assessment | Cost Per Capita | County Services Tax Assessment | Cost Per Capita | UT Resident Population | 2010 | County Services Tax Assessment |
| Aroostook | \$789 | \$1,511,803 | \$867 | \$1,660,229 | \$918 | 1,917 | | \$1,759,291 |
| Franklin | 952 | 976,795 | 1,149 | 1,178,763 | 1,148 | 1,026 | | 1,177,316 |
| Hancock | 1,122 | 239,050 | 1,112 | 236,850 | 982 | 213 | | 208,994 |
| Kennebec | 253 | 10,870 | 282 | 12,125 | 213 | 43 | | 9,125 |
| Lincoln** | - | - | - | - | 22,249 | 1 | | 22,249 |
| Oxford | 1,957 | 1,459,650 | 1,873 | 1,396,537 | 1,901 | 746 | | 1,417,500 |
| Penobscot | 763 | 1,125,982 | 1,083 | 1,597,454 | 1,125 | 1,476 | | 1,660,050 |
| Piscataquis | 1,055 | 1,156,857 | 1,229 | 1,347,370 | 1,401 | 1,097 | | 1,536,881 |
| Somerset | 1,932 | 1,618,913 | 2,182 | 1,828,286 | 2,561 | 838 | | 2,146,576 |
| Washington | 825 | 1,032,529 | 1,078 | 1,348,371 | 988 | 1,251 | | 1,235,710 |
| | | <u>\$9,132,449</u> | | <u>\$10,605,985</u> | | <u>8,608</u> | | <u>\$11,173,692</u> |
| Straight Average of Services Cost Per Capita | <u>\$1,072</u> | | <u>\$1,206</u> | | <u>\$3,721</u> | | | |
| Weighted Average of Services Cost Per Capita Based on 2010 Census | <u>\$1,061</u> | | <u>\$1,232</u> | | <u>\$1,298</u> | | | |

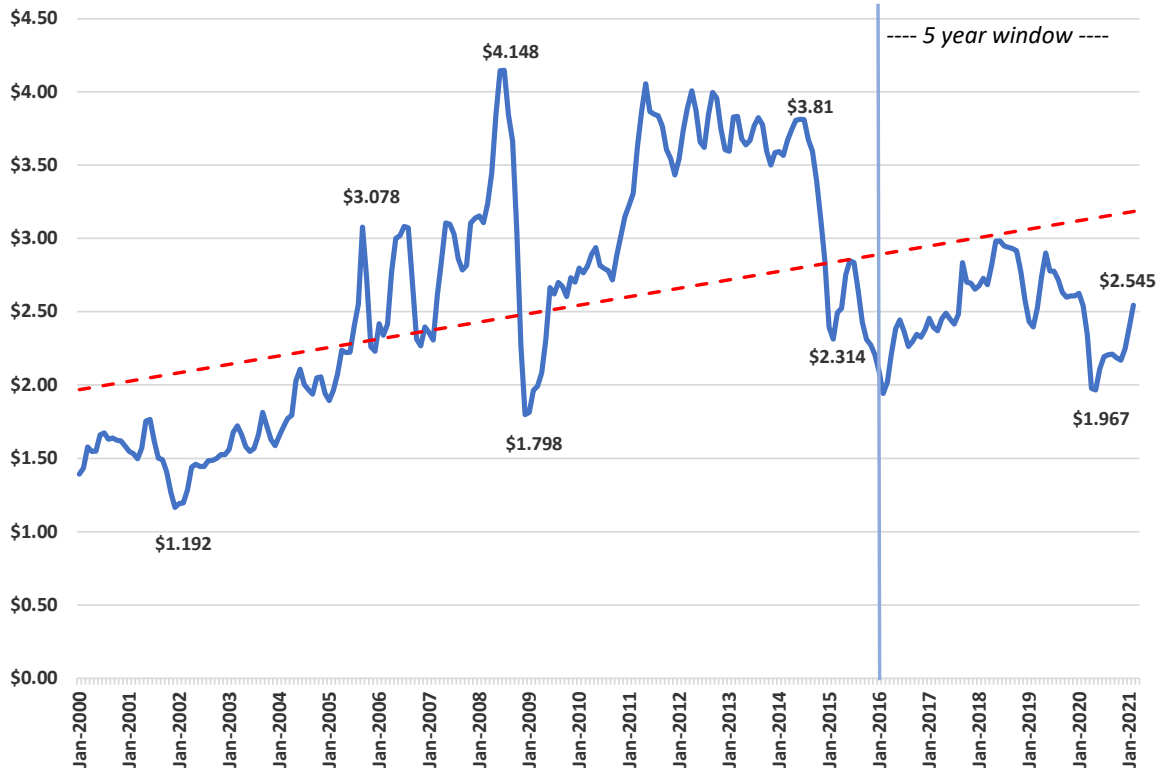
* Knox and Waldo counties are not included because they provide no UT county services. Knox has one UT resident.

** Lincoln County's first request for county services funding in FY22 is due to the cost of road maintenance and DOT bridge inspection requirements. The per capita rate is not included in the chart since there is only one resident.



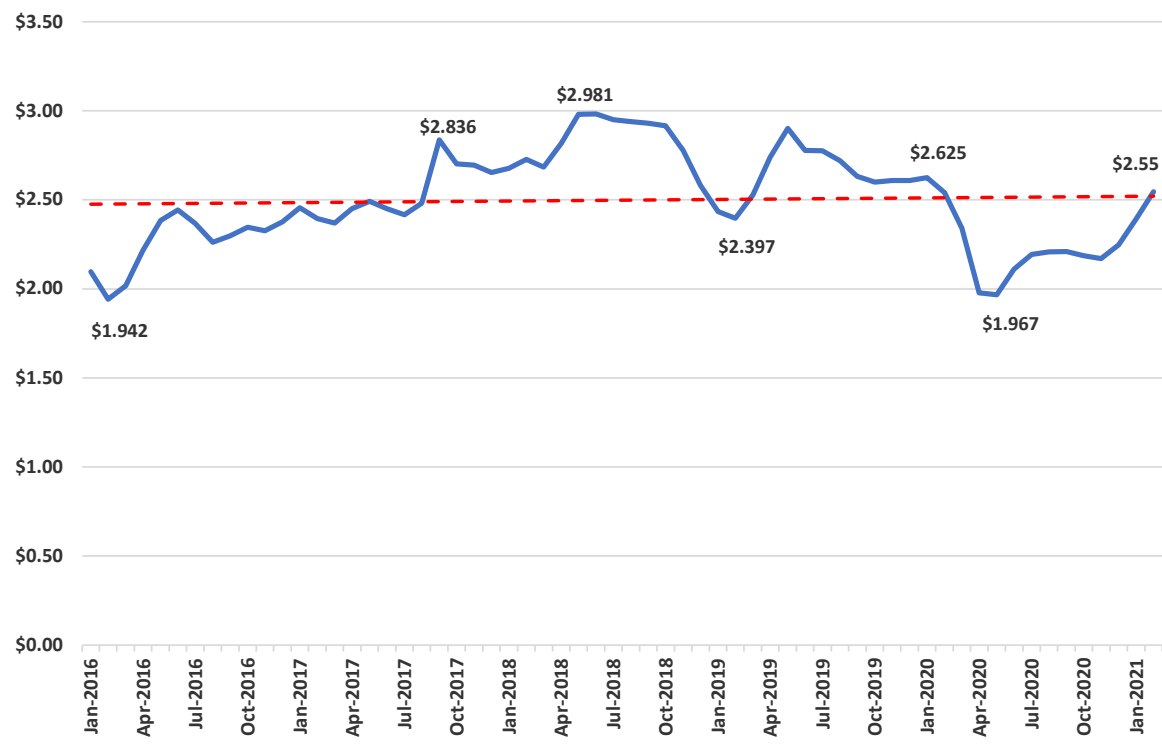
New England All Grades Retail Gasoline Prices

Source of Data: U.S. Energy Information Administration - Long Term Price Movements
Dollars per Gallon for the Period January 2000 to January 2021 with Linear Trendline



New England All Grades Retail Gasoline Prices

Source of Data: U.S. Energy Information Administration - Short Term Price Movements
Dollars per Gallon for the Period January 2016 to January 2021 with Linear Trendline



**FISCAL YEAR 2022
MCC BUDGET ANALYSIS**

**ANALYSIS OF MUNICIPAL COST COMPONENTS BUDGETS
WORK SESSION - FISCAL YEAR 2022**

STATE AGENCY SERVICES

Total UT State Agency Service budgets increased 1.0%, or \$157,708 from \$15,158,822 in FY21 to \$15,316,530 in FY22. Individual UT State Agency budget data and comments are listed below. (reference page 6)

Office of the State Auditor – Fiscal Administrator of the Unorganized Territory · \$268,965

The budget increased 9.5% or \$23,247 from \$245,718 in FY21 to \$268,965 in FY22.

- This increase supports the personal services step increase and cost of benefits reflected in the FY22/23 proposed biennial budget; the cost of 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). This FY22 payment has increased \$5,000 due to the property tax increase assessed on reservation out-parcels located in the Passamaquoddy Tribe reservation in the Indian Township. The Passamaquoddy Tribe provides governmental services to these Indian Township out-parcel residents.

Department of Education – Education in the Unorganized Territory (EUT) · \$12,997,237

The budget increased .6% or \$73,611 from \$12,923,626 in FY21 to \$12,997,237 in FY22.

- The slight General Fund increase of .6% is due to the net effect of the personal services step increase and cost of benefits reflected in the FY22/23 proposed biennial budget and the existing filled positions. There are very few unfilled positions expected for FY22.
- All other budgeted expenditures show no growth. These budgets are identical to the amounts budgeted for FY21.
- This budget will provide education, transportation, and special education services to approximately 853 UT pupils. The breakdown of enrolled UT students is as follows:

| EUT Enrollment - Category | April 1, 2017 | April 1, 2018 | April 1, 2019 | April 1, 2020 | Estimated April 1, 2021 |
|--|------------------|------------------|------------------|------------------|-------------------------------|
| Edmunds School, Washington County | 60 | 55 | 66 | 60 | 62 |
| Connor School, Aroostook County | 36 | 34 | 33 | 39 | 40 |
| Kingman Elementary, Penobscot County | 11 | 15 | 26 | 19 | 15 |
| Total UT Elementary School Students | 107 | 104 | 125 | 118 | 117 |
| Tuition Students - All Grades | 741 | 758 | 704 | 740 | 736 |
| Total Number of EUT Students | 848 | 862 | 829 | 858 | 853 |

Agriculture, Conservation and Forestry – Forest Fire Protection · \$150,000

- This budget provides forest fire control and suppression in the Unorganized Territory by the Maine Forest Service, and the estimate is based upon historical expenditures.
- The budgeted amount has not changed from FY21 to FY22.

Human Services – General Assistance · \$65,000

- This budget provides general assistance to qualifying residents within the Unorganized Territory. These services are disbursed by agents/towns under the direction of the Department of Health and Human Services.
- The budgeted amount has not changed from FY21 to FY22.

Maine Revenue Services - Property Tax Assessment and Operations · \$1,226,503

The budgeted amount increased 4.4% or \$51,169 from \$1,175,334 in FY21 to \$1,226,503 in FY22.

- This budget supports the assessment of property valuations; the commitment, billing and collection of taxes; and the administration of motor vehicle and boat excise taxes.
- Personnel costs increased by 5.25% or \$50,714 from FY21. This increase supports the personal services step increase and cost of benefits reflected in the FY22/23 proposed biennial budget and a position reclassification.
- All other expenditures increased by .2% or \$455 from FY21.

Agriculture, Conservation and Forestry – Land Use Planning Commission (LUPC) · \$608,825

- The LUPC serves as the planning and zoning authority for the State of Maine unorganized territories. The commission issues building permits for smaller development projects, such as, home construction and camp renovations.
- This budget amount increased 1.6% or \$9,681 from \$599,144 in FY21 to \$608,825 in FY22.
- An increase in the State valuation for the Unorganized Territory automatically results in a higher budget for LUPC. Title 12 §685-G requires the Unorganized Territory to raise and reimburse the General Fund for .014% of the most current Statewide UT valuation. This is \$4,348,750,000 for Tax Year 2021.

COUNTY SERVICES AND TIF

Total UT County Services increased 5.4% or \$567,707 from \$10,605,985 in FY21 to \$11,173,692 in FY22. Individual UT County Services budget data and comments are listed below. Tax Increment Financing (TIF) data is provided for each county with developmental TIF agreements.

Aroostook County · \$1,759,291 UT Budget

- This budgeted amount increased 6.0%, or \$99,062 from \$1,660,229 in FY21 to \$1,759,291 in FY22. (reference page 33)
 - County Services increased by 12.9% or \$191,819.
 - Roads and Bridges increased 41.1% or \$94,829 due to the reclassification of the UT Services Director salary from Administration into Roads and Bridges. The change corresponds to the decrease in Administration expense.
 - Public Safety increased by 16.0% or \$74,900 due to a significant increase in the recent contract renewal for ambulance services.
 - Contributions to Capital Reserve decreased by 26.8% or \$176,085. Budgeted capital reserves for the prior year included a higher portion of the three-year road paving project in E Township and \$55,000 for a patrol vehicle for a patrol position approved in FY19 without a vehicle.
 - Administration decreased by 30.2% or \$46,859 for the reclassification described in the Roads and Bridges comment.
 - Use of Unassigned Fund Balance decreased by \$131,085.

Franklin County · \$1,177,316 UT Budget

- This budgeted amount decreased .1% or \$1,447 from \$1,178,763 in FY21 to \$1,177,316 in F22. (reference page 35)
 - County Services increased by 3.8% or \$44,209.
 - Roads and Bridges increased by 14.3% or \$27,227 related to roads identified by Department of Transportation requiring additional maintenance.
 - Solid Waste increased by 8.2% or \$10,548 due to increased recycling volume.
 - Contributions to Capital Reserve decreased by 29.0% or \$45,587. Additional road work budgeted in FY21 was completed.
 - Use of Unassigned Fund Balance was held at the prior budget amount of \$10,263.

Note: FY21 is the twelfth 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 | 2018-2019 | 2019-2020 | 2020-2021 | Total |
| \$10,475,694 | \$1,272,995 | \$1,215,154 | \$1,492,596 | \$14,456,439 |

Hancock County · \$208,994 UT Budget

- This budgeted amount decreased 11.8% or \$27,856 from \$236,850 in FY21 to \$208,994 in FY22. (reference page 37)
 - County Services increased by 7.9% or \$21,600.
 - Roads and Bridges increased 13.9% or \$10,600 due to the cost of paving maintenance.
 - Fire Protection and Public Safety costs increased by 17.5% or \$10,500 due to an increase in requested EMT support.
 - Contributions to Capital Reserve decreased 57.0% or \$35,739. A significant road work project was completed in FY21.
 - Use of Unassigned Fund Balance increased by 17.6% or \$12,694.

Note: FY21 is the eighth year of a 20-year capture of assessed value for the Ol’s Bull Hill TIF District.

| Fiscal Year - Actual TIF Payments | | | | |
|--|------------------|------------------|------------------|--------------|
| Prior Years | 2018-2019 | 2019-2020 | 2020-2021 | Total |
| \$2,012,227 | \$627,330 | \$617,747 | \$636,460 | \$3,893,764 |

Kennebec County · \$9,125 UT Budget

- This budgeted amount decreased 24.7% or \$3,000 from \$12,125 in FY21 to \$9,125 in FY22. (reference page 39)
 - Contributions to Capital Reserve decreased by 65.5%, or \$1,902.
 - Use of Unassigned Fund Balance increased by \$1,098 for FY22 from zero in FY21.

Lincoln County · \$22,249 UT Budget

- This budgeted amount is the first request for county services funding due to the cost to repair and maintain the Gore Road in the Lincoln County UT, Hibbert’s Gore. The Big Bog Bridge requires guardrails per DOT inspection at a cost of approximately \$7,000. (reference page 41)

Oxford County · \$1,417,500 UT Budget

- This budgeted amount increased 1.5% or \$20,963 from \$1,396,537 in FY21 to \$1,417,500 in FY22. (reference page 43)
 - County Services increased by 7.8% or \$59,675. Most of this increase is related to an increase in Snow Removal area coverage, contract renewals, and the shifting of costs from Roads and Bridges for a net impact of \$75,000. This was offset by a decrease in Fire Protection & Public Safety of \$10,000.

- Contributions to Capital Reserve decreased by 35.1% or \$392,742. The capital project projected for FY21 to rebuild a double culvert bridge on the Old West Bethel Road was completed. A portion of the East B Hill Road three-year road plan was completed.
- Administration increased by 51.3%, or \$26,288 due to reclassifying the portion of the UT Supervisor’s salary to specific County Services budget line items for FY21 and then further reclassifying in FY22 a smaller portion back to Administration.
- Use of Unassigned Fund Balance in FY21 was \$317,742 with zero available in FY22.

Penobscot County · \$1,660,050 UT Budget

- This budgeted amount increased 3.9% or \$62,596 from \$1,597,454 in FY21 to \$1,660,050 in FY22. (reference page 45)
 - County Services increased by 1.1% or \$17,242.
 - The Snow Removal increase of 3.6% or \$33,435 was offset by the Fire Protection and Public Safety decrease of 6.7% or \$23,920 related to reduced cost for the new deputy and vehicle included in the FY21 budget.
 - Estimated Revenue deductions decreased by 10.5%, or \$40,545 primarily due to a reduction in the Excise Tax revenue estimate.
 - Use of Unassigned Fund Balance decreased by 16.3%, or \$3,946.

Note: FY21 is in the fifth 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 | 2018-2019 | 2019-2020 | 2020-2021 | Total |
| \$910,057 | \$578,922 | \$553,050 | \$615,533 | \$2,657,562 |

Piscataquis County · \$1,536,881 UT Budget

- This budgeted amount increased 14.1% or \$189,511 from \$1,347,370 in FY21 to \$1,536,881 in FY22. (reference page 47)
 - County Services increased by 2.6%, or \$38,811.
 - Roads and Bridges increased by 5.2% or \$15,000.
 - Snow Removal increased by 3.5% or \$25,136.
 - Fire Protection and Public Safety increased by 13.4% or \$22,075 and was offset by reductions in Solid Waste costs of \$12,500 and Recreation of \$10,900.
 - Contributions to Capital Reserve increased by 25.5% or \$60,000.
 - Estimated Revenue deductions decreased by 5.1% or \$20,700 with most of this related to a reduction in Local Road Assistance Program support.
 - Use of Unassigned Fund Balance decreased to zero from the FY21 amount of \$50,000.

Somerset County · \$2,146,576 UT Budget

- This budgeted amount increased 17.4% or \$318,290 from \$1,828,286 in FY21 to \$2,146,576 in FY22. (reference page 49)
 - County Services increased by 5.2% or \$79,657.
 - Snow Removal services increased 6.7% or \$36,942 as a result of contract renewals.
 - Fire Protection and Public Safety services increased by 5.4% or \$24,466 to support deputy services.
 - Other services increased 35.0% or \$5,084 for a cost increase in IT services.
 - Estimated Revenue deductions decreased by 8.1% or \$26,289 due to a reduced estimate of revenues from Excise Taxes and the Local Road Assistance Program.
 - Use of Unassigned Fund Balance is reduced to zero from \$205,836 in FY21.

Note: FY21 is the fifth 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 | 2018-2019 | 2019-2020 | 2020-2021 | Total |
| \$1,260,112 | \$811,803 | \$797,498 | \$811,250 | \$3,680,663 |

Washington County · \$1,235,710 UT Budget

- This budgeted amount decreased 8.4% or \$112,661 from \$1,348,371 in FY21 to \$1,235,710 in FY22. (reference 51)
 - County Services increased by 4.3% or \$52,958.
 - Roads and Bridges increased by 13.6% or \$55,625 to support maintenance due to an increase in logging industry access and use.
 - Contributions to Capital Reserve decreased by 56.8% or \$270,000. This reflects the completion of replacing Centerville Township, Bridge #1170, in FY21. The bridge was assessed in 2019 as in poor condition with possible future closure.
 - Estimated Revenue deductions decreased 27.2% or \$104,500.
 - Excise Tax revenues decreased by 37.0%, or \$100,000.

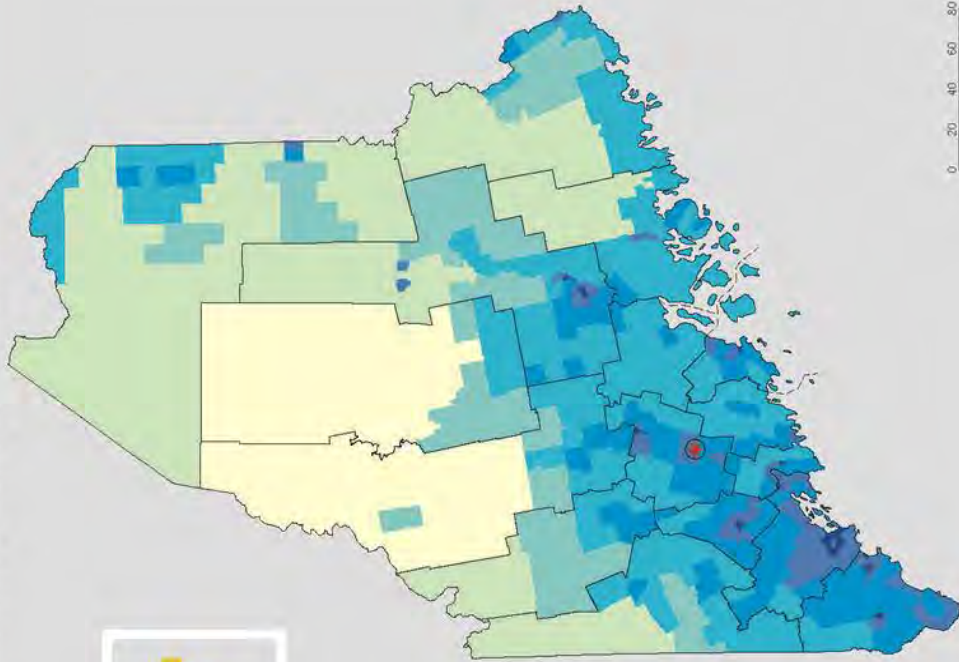
Note: FY21 is the eleventh year of a 20-year capture of assessed value for Washington County’s TIF District in the Unorganized Territory.

| Fiscal Year - Actual TIF Payments | | | | |
|-----------------------------------|-----------|-----------|-----------|--------------|
| Prior Years | 2018-2019 | 2019-2020 | 2020-2021 | Total |
| \$9,208,082 | \$576,469 | \$538,372 | \$717,253 | \$11,040,176 |

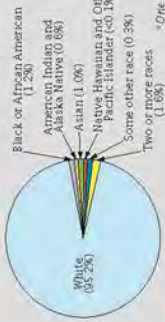
COUNTY BUDGET ANALYSIS

2010 Census: Maine Profile

Population Density by Census Tract

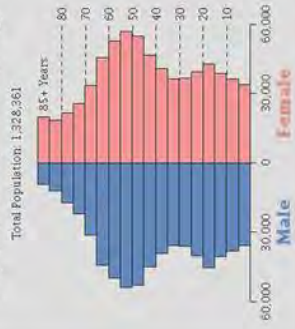


State Race* Breakdown

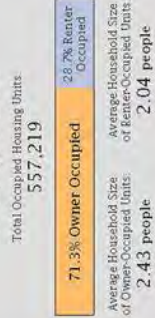


Hispanic or Latino (of any race) makes up **1.3%** of the state population.

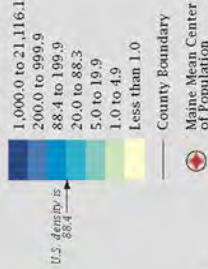
Population by Sex and Age



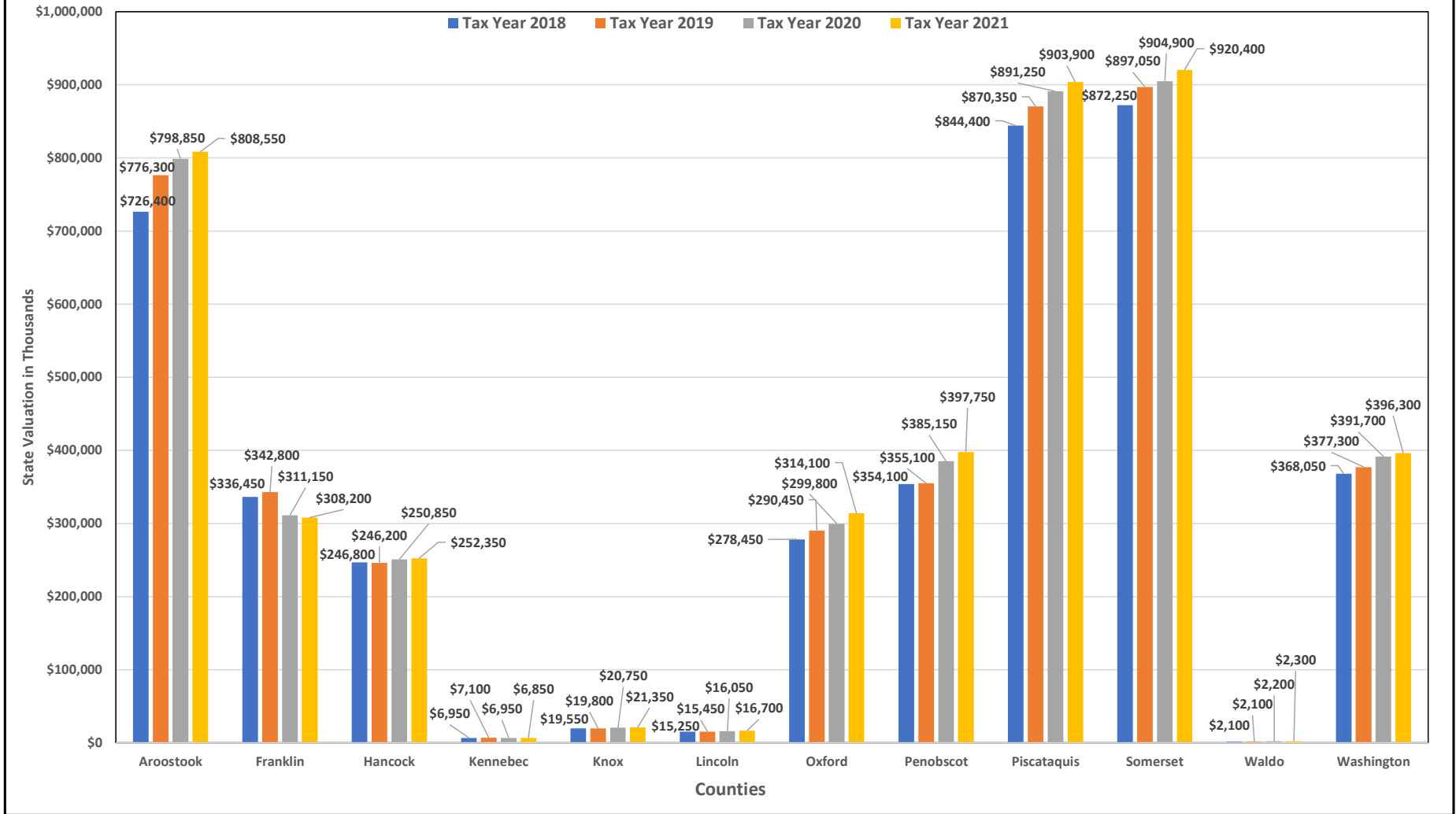
Housing Tenure



People per Square Mile by Census Tract



State Valuation Unorganized Territory by County for Tax Years 2018-2021



UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2022

| | <u>Totals by Service Category</u> | | | | | | | | | | |
|---|-----------------------------------|----------------------|------------------------------------|----------------------|------------------------------------|----------------------|------------------------------------|----------------------|------------------------------------|----------------------|------------------------------------|
| | <u>2017</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> | <u>2022</u> | <u>% Increase (-) Decrease</u> |
| County Services: | | | | | | | | | | | |
| Roads and Bridges | \$ 1,661,857 | \$ 1,709,570 | 2.9 | \$ 1,707,868 | (0.1) | \$ 1,823,034 | 6.7 | \$ 1,778,622 | (2.4) | \$ 1,968,110 | 10.7 |
| Snow Removal | 3,494,046 | 3,561,789 | 1.9 | 3,691,943 | 3.7 | 3,973,746 | 7.6 | 4,144,194 | 4.3 | 4,356,408 | 5.1 |
| Solid Waste | 1,164,227 | 1,176,435 | 1.0 | 1,192,457 | 1.4 | 1,201,364 | 0.7 | 1,219,029 | 1.5 | 1,224,917 | 0.5 |
| Fire Protection & Public Safety | 1,416,779 | 1,369,258 | (3.4) | 1,432,646 | 4.6 | 1,591,545 | 11.1 | 2,108,290 | 32.5 | 2,209,567 | 4.8 |
| Community Support & Recreation | 234,228 | 227,229 | (3.0) | 231,683 | 2.0 | 251,146 | 8.4 | 254,014 | 1.1 | 256,796 | 1.1 |
| Other Services | 75,743 | 67,765 | (10.5) | 69,075 | 1.9 | 74,666 | 8.1 | 92,951 | 24.5 | 97,273 | 4.6 |
| Subtotal County Services | 8,046,880 | 8,112,046 | 0.8 | 8,325,672 | 2.6 | 8,915,501 | 7.1 | 9,597,100 | 7.6 | 10,113,071 | 5.4 |
| Other: | | | | | | | | | | | |
| Contingent | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | 3,500 | 1,000 | (71.4) | 1,000 | - | 19,000 | 1,800.0 | 1,000 | (94.7) | 13,000 | 1,200.0 |
| Contributions to Capital Reserve | 2,289,187 | 2,310,505 | 0.9 | 2,244,521 | (2.9) | 2,495,751 | 11.2 | 3,715,237 | 48.9 | 2,858,990 | (23.0) |
| Subtotal Other | 2,292,687 | 2,311,505 | 0.8 | 2,245,521 | (2.9) | 2,514,751 | 12.0 | 3,716,237 | 47.8 | 2,871,990 | (22.7) |
| Administration | 570,528 | 584,328 | 2.4 | 580,519 | (0.7) | 578,103 | (0.4) | 604,381 | 4.5 | 605,162 | 0.1 |
| Total County Services Budget | 10,910,095 | 11,007,879 | 0.9 | 11,151,712 | 1.3 | 12,008,355 | 7.7 | 13,917,718 | 15.9 | 13,590,223 | (2.4) |
| Estimated Revenues | | | | | | | | | | | |
| Local Road Assistance | (484,524) | (492,100) | 1.6 | (488,605) | (0.7) | (530,158) | 8.5 | (527,360) | (0.5) | (511,831) | (2.9) |
| Excise Taxes | (1,234,500) | (1,300,500) | 5.3 | (1,418,409) | 9.1 | (1,639,738) | 15.6 | (1,632,000) | (0.5) | (1,482,000) | (9.2) |
| Snowmobile | (2,510) | (3,100) | 23.5 | (3,058) | (1.4) | (3,144) | 2.8 | (3,500) | 11.3 | (3,350) | (4.3) |
| Other | (285,551) | (274,468) | (3.9) | (234,014) | (14.7) | (309,844) | 32.4 | (287,651) | (7.2) | (252,945) | (12.1) |
| Subtotal Revenues | (2,007,085) | (2,070,168) | 3.1 | (2,144,086) | 3.6 | (2,482,884) | 15.8 | (2,450,511) | (1.3) | (2,250,126) | (8.2) |
| Use of Capital Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Use of Unassigned Fund Balance | (461,775) | (478,740) | 3.7 | (349,296) | (27.0) | (393,022) | 12.5 | (861,222) | 119.1 | (166,405) | (80.7) |
| Tax Commitment | 8,441,235 | 8,458,971 | 0.2 | 8,658,330 | 2.4 | 9,132,449 | 5.5 | 10,605,985 | 16.1 | 11,173,692 | 5.4 |
| * Anticipated TIF Tax Commitment | 2,027,000 | 3,957,568 | 95.2 | 3,522,650 | (11.0) | 3,867,519 | 9.8 | 3,721,137 | (3.8) | 4,273,092 | 14.8 |
| ** Total Tax Commitment | \$ 10,468,235 | \$ 12,416,539 | 18.6 | \$ 12,180,980 | (1.9) | \$ 12,999,968 | 6.7 | \$ 14,327,122 | 10.2 | \$ 15,446,784 | 7.8 |

* 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, 2022

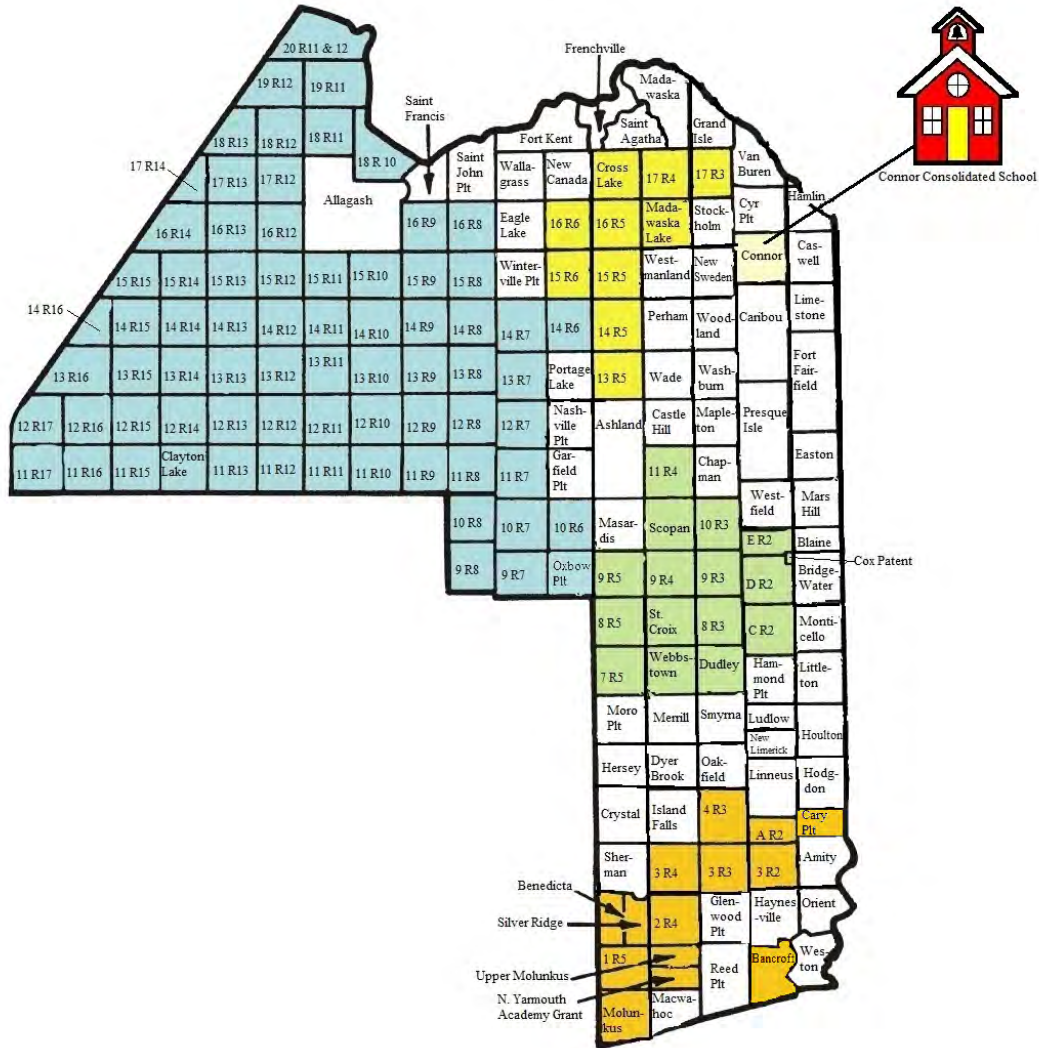
Totals by County and Service Category

| | <u>Aroostook</u> | <u>Franklin</u> | <u>Hancock</u> | <u>Kennebec</u> | <u>Lincoln</u> | <u>Oxford</u> | <u>Penobscot</u> | <u>Piscataquis</u> | <u>Somerset</u> | <u>Washington</u> | <u>Total</u> |
|--|---------------------|---------------------|-------------------|-----------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| County Services: | | | | | | | | | | | |
| Roads and Bridges | \$ 325,608 | \$ 217,975 | \$ 87,100 | \$ - | \$ 6,000 | \$ 230,000 | \$ 106,850 | \$ 304,200 | \$ 224,401 | \$ 465,976 | \$ 1,968,110 |
| Snow Removal | 574,197 | 550,451 | 90,000 | 7,000 | 4,000 | 350,000 | 962,950 | 749,906 | 592,227 | 475,677 | 4,356,408 |
| Solid Waste | 142,587 | 139,394 | 32,000 | 5,000 | - | 85,000 | 215,135 | 262,300 | 240,970 | 102,531 | 1,224,917 |
| Fire Protection & Public Safety | 543,353 | 298,789 | 70,500 | 3,617 | - | 140,000 | 331,612 | 186,425 | 480,071 | 155,200 | 2,209,567 |
| Community Support & Recreation | 87,992 | 11,900 | 1,650 | - | - | 10,000 | 30,030 | 23,750 | 45,725 | 45,750 | 256,796 |
| Other Services | 8,886 | 3,000 | 14,300 | 1,500 | - | 10,000 | 4,000 | 6,900 | 19,624 | 29,063 | 97,273 |
| Subtotal County Services | <u>1,682,622</u> | <u>1,221,509</u> | <u>295,550</u> | <u>17,117</u> | <u>10,000</u> | <u>825,000</u> | <u>1,650,577</u> | <u>1,533,481</u> | <u>1,603,018</u> | <u>1,274,197</u> | <u>10,113,071</u> |
| Other: | | | | | | | | | | | |
| Contingent | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | 1,000 | - | 12,000 | - | - | - | - | - | 13,000 |
| Contributions to Capital Reserve | 481,750 | 111,500 | 27,000 | 1,000 | - | 725,000 | 280,000 | 295,000 | 732,240 | 205,500 | 2,858,990 |
| Subtotal Other | <u>481,750</u> | <u>111,500</u> | <u>28,000</u> | <u>1,000</u> | <u>12,000</u> | <u>725,000</u> | <u>280,000</u> | <u>295,000</u> | <u>732,240</u> | <u>205,500</u> | <u>2,871,990</u> |
| Administration | <u>108,219</u> | <u>66,650</u> | <u>15,677</u> | <u>906</u> | <u>1,100</u> | <u>77,500</u> | <u>96,529</u> | <u>95,000</u> | <u>108,068</u> | <u>35,513</u> | <u>605,162</u> |
| Total County Services Budget | <u>2,272,591</u> | <u>1,399,659</u> | <u>339,227</u> | <u>19,023</u> | <u>23,100</u> | <u>1,627,500</u> | <u>2,027,106</u> | <u>1,923,481</u> | <u>2,443,326</u> | <u>1,515,210</u> | <u>13,590,223</u> |
| Estimated Revenues | | | | | | | | | | | |
| Local Road Assistance | (92,000) | (41,680) | (9,000) | (1,800) | (851) | (55,000) | (90,000) | (75,800) | (62,700) | (83,000) | (511,831) |
| Excise Taxes | (350,000) | (160,000) | (25,000) | (7,000) | - | (150,000) | (200,000) | (230,000) | (190,000) | (170,000) | (1,482,000) |
| Snowmobile | - | (150) | (1,000) | - | - | - | - | - | (1,200) | (1,000) | (3,350) |
| Other | (21,300) | (10,250) | (10,500) | - | - | (5,000) | (56,745) | (80,800) | (42,850) | (25,500) | (252,945) |
| Subtotal Revenues | <u>(463,300)</u> | <u>(212,080)</u> | <u>(45,500)</u> | <u>(8,800)</u> | <u>(851)</u> | <u>(210,000)</u> | <u>(346,745)</u> | <u>(386,600)</u> | <u>(296,750)</u> | <u>(279,500)</u> | <u>(2,250,126)</u> |
| Use of Capital Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Use of Unassigned Fund Balance | (50,000) | (10,263) | (84,733) | (1,098) | - | - | (20,311) | - | - | - | (166,405) |
| Tax Commitment | <u>1,759,291</u> | <u>1,177,316</u> | <u>208,994</u> | <u>9,125</u> | <u>22,249</u> | <u>1,417,500</u> | <u>1,660,050</u> | <u>1,536,881</u> | <u>2,146,576</u> | <u>1,235,710</u> | <u>11,173,692</u> |
| *Anticipated TIF Tax Commitment | - | 1,492,596 | 636,460 | - | - | - | 615,533 | - | 811,250 | 717,253 | 4,273,092 |
| **Total Tax Commitment | <u>\$ 1,759,291</u> | <u>\$ 2,669,912</u> | <u>\$ 845,454</u> | <u>\$ 9,125</u> | <u>\$ 22,249</u> | <u>\$ 1,417,500</u> | <u>\$ 2,275,583</u> | <u>\$ 1,536,881</u> | <u>\$ 2,957,826</u> | <u>\$ 1,952,963</u> | <u>\$ 15,446,784</u> |

* TIF Tax Commitments are estimates based on prior year amounts

** 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 | 76 | 0 | 1 | 1 | 8 | 1 | 1 | 25 | 66 | 14 | 40 | 289 | 342 |
| South # | 404 | 486 | 672 | 9 | 29 | 76 | 39 | 38 | 23 | 363 | 584 | 201 | 322 | 270 | 368 |
| Square Lake | 564 | 615 | 594 | 22 | 13 | 60 | 29 | 25 | 12 | 508 | 540 | 317 | 295 | 789 | 736 |
| | 1,598 | 1,647 | 1,917 | 56 | 67 | 216 | 140 | 83 | 64 | 1,292 | 1,649 | 772 | 900 | 1,648 | 1,684 |

* E Township deorganized July, 1990 and population added to Central
 ^ Oxbow Plantation deorganized July, 2017 and population added to Northwest
 # Bancroft deorganized July, 2015 and population added to South
 # Cary Plantation deorganized July, 2019 and population added to South

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2022

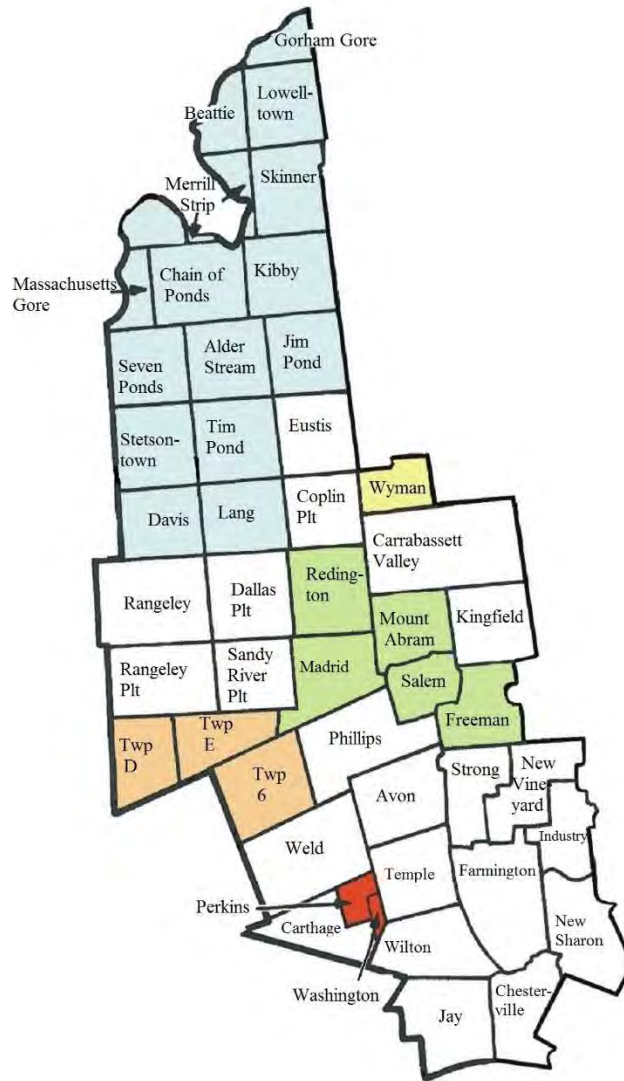
Aroostook

| | <u>2017</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> | <u>2022</u> | <u>% Increase (-) Decrease</u> |
|--|---------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
| County Services: | | | | | | | | | | | |
| Roads and Bridges | \$ 265,310 | \$ 276,510 | 4.2 | \$ 279,869 | 1.2 | \$ 284,529 | 1.7 | \$ 230,779 | (18.9) | \$ 325,608 | 41.1 |
| Snow Removal | 385,374 | 437,597 | 13.6 | 442,432 | 1.1 | 521,318 | 17.8 | 567,532 | 8.9 | 574,197 | 1.2 |
| Solid Waste | 138,131 | 145,037 | 5.0 | 143,101 | (1.3) | 144,633 | 1.1 | 145,726 | 0.8 | 142,587 | (2.2) |
| Fire Protection & Public Safety | 281,439 | 323,510 | 14.9 | 364,124 | 12.6 | 444,320 | 22.0 | 468,453 | 5.4 | 543,353 | 16.0 |
| Community Support & Recreation | 67,685 | 67,777 | 0.1 | 70,644 | 4.2 | 67,606 | (4.3) | 69,863 | 3.3 | 87,992 | 25.9 |
| Other Services | 6,117 | 5,676 | (7.2) | 5,676 | - | 5,775 | 1.7 | 8,450 | 46.3 | 8,886 | 5.2 |
| Subtotal County Services | <u>1,144,056</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> | <u>1,682,622</u> | <u>12.9</u> |
| Other: | | | | | | | | | | | |
| Contingent | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - | - |
| Contributions to Capital Reserve | 380,000 | 393,250 | 3.5 | 407,750 | 3.7 | 392,250 | (3.8) | 657,835 | 67.7 | 481,750 | (26.8) |
| Subtotal Other | <u>380,000</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> | <u>481,750</u> | <u>(26.8)</u> |
| Administration | <u>76,203</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> | <u>108,219</u> | <u>(30.2)</u> |
| Total County Services Budget | <u>1,600,259</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> | <u>2,272,591</u> | <u>(1.4)</u> |
| Estimated Revenues | | | | | | | | | | | |
| Local Road Assistance | (74,000) | (80,400) | 8.6 | (81,300) | 1.1 | (94,950) | 16.8 | (97,380) | 2.6 | (92,000) | (5.5) |
| Excise Taxes | (250,000) | (285,000) | 14.0 | (300,000) | 5.3 | (330,000) | 10.0 | (345,000) | 4.5 | (350,000) | 1.4 |
| Snowmobile | - | - | - | - | - | - | - | - | - | - | - |
| Other | (25,000) | (26,000) | 4.0 | (7,000) | (73.1) | (16,700) | 138.6 | (20,022) | 19.9 | (21,300) | 6.4 |
| Subtotal Revenues | <u>(349,000)</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> | <u>(463,300)</u> | <u>0.2</u> |
| Use of Capital Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Use of Unassigned Fund Balance | - | (51,625) | - | - | (100.0) | - | - | (181,085) | - | (50,000) | (72.4) |
| Tax Commitment | <u>1,251,259</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> | <u>1,759,291</u> | <u>6.0</u> |
| *Anticipated TIF Tax Commitment | - | - | - | - | - | - | - | - | - | - | - |
| **Total Tax Commitment | <u>\$ 1,251,259</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> | <u>\$ 1,759,291</u> | <u>6.0</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, 2022

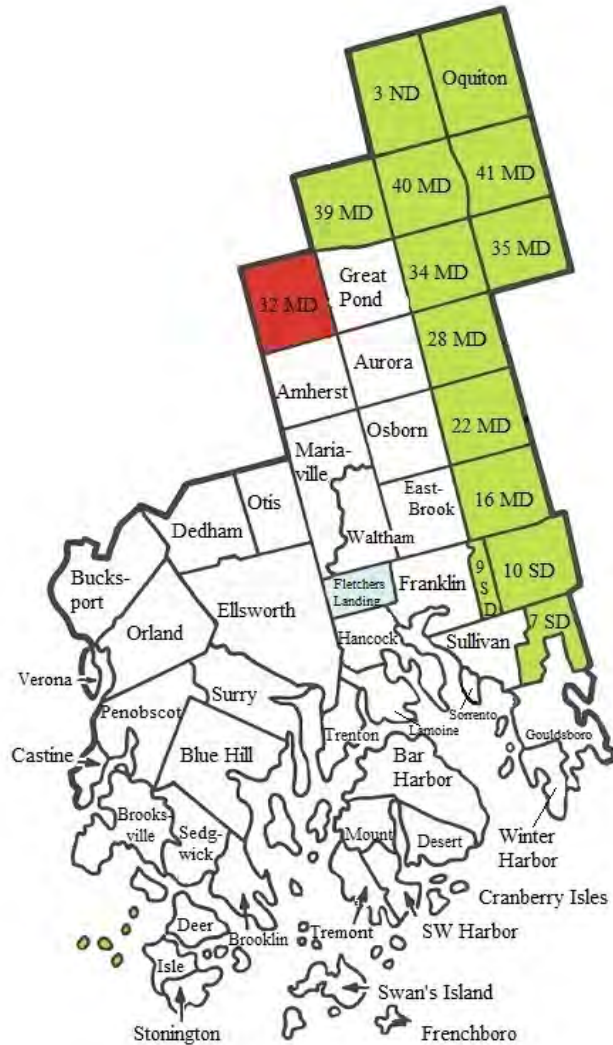
Franklin

| | <u>2017</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> | <u>2022</u> | <u>% Increase (-) Decrease</u> |
|--|---------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
| County Services: | | | | | | | | | | | |
| Roads and Bridges | \$ 189,261 | \$ 194,261 | 2.6 | \$ 189,517 | (2.4) | \$ 190,748 | 0.6 | \$ 190,748 | - | \$ 217,975 | 14.3 |
| Snow Removal | 407,266 | 407,266 | - | 473,746 | 16.3 | 495,851 | 4.7 | 545,324 | 10.0 | 550,451 | 0.9 |
| Solid Waste | 123,780 | 127,535 | 3.0 | 117,351 | (8.0) | 119,279 | 1.6 | 128,846 | 8.0 | 139,394 | 8.2 |
| Fire Protection & Public Safety | 191,445 | 162,216 | (15.3) | 162,561 | 0.2 | 178,662 | 9.9 | 297,428 | 66.5 | 298,789 | 0.5 |
| Community Support & Recreation | 4,980 | 5,237 | 5.2 | 6,633 | 26.7 | 11,834 | 78.4 | 11,954 | 1.0 | 11,900 | (0.5) |
| Other Services | 3,500 | 2,000 | (42.9) | 3,000 | 50.0 | 3,000 | - | 3,000 | - | 3,000 | - |
| Subtotal County Services | <u>920,232</u> | <u>898,515</u> | <u>(2.4)</u> | <u>952,808</u> | <u>6.0</u> | <u>999,374</u> | <u>4.9</u> | <u>1,177,300</u> | <u>17.8</u> | <u>1,221,509</u> | <u>3.8</u> |
| Other: | | | | | | | | | | | |
| Contingent | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - | - |
| Contributions to Capital Reserve | 202,706 | 112,026 | (44.7) | 139,827 | 24.8 | 128,141 | (8.4) | 157,087 | 22.6 | 111,500 | (29.0) |
| Subtotal Other | <u>202,706</u> | <u>112,026</u> | <u>(44.7)</u> | <u>139,827</u> | <u>24.8</u> | <u>128,141</u> | <u>(8.4)</u> | <u>157,087</u> | <u>22.6</u> | <u>111,500</u> | <u>(29.0)</u> |
| Administration | <u>55,337</u> | <u>50,251</u> | <u>(9.2)</u> | <u>53,965</u> | <u>7.4</u> | <u>55,544</u> | <u>2.9</u> | <u>66,719</u> | <u>20.1</u> | <u>66,650</u> | <u>(0.1)</u> |
| Total County Services Budget | <u>1,178,275</u> | <u>1,060,792</u> | <u>(10.0)</u> | <u>1,146,600</u> | <u>8.1</u> | <u>1,183,059</u> | <u>3.2</u> | <u>1,401,106</u> | <u>18.4</u> | <u>1,399,659</u> | <u>(0.1)</u> |
| Estimated Revenues | | | | | | | | | | | |
| Local Road Assistance | (41,140) | (41,140) | - | (41,572) | 1.1 | (40,864) | (1.7) | (41,680) | 2.0 | (41,680) | - |
| Excise Taxes | (130,000) | (130,000) | - | (150,000) | 15.4 | (160,000) | 6.7 | (160,000) | - | (160,000) | - |
| Snowmobile | (150) | (150) | - | (150) | - | (150) | - | (150) | - | (150) | - |
| Other | (8,750) | (1,250) | (85.7) | (1,000) | (20.0) | (5,250) | 425.0 | (10,250) | 95.2 | (10,250) | - |
| Subtotal Revenues | <u>(180,040)</u> | <u>(172,540)</u> | <u>(4.2)</u> | <u>(192,722)</u> | <u>11.7</u> | <u>(206,264)</u> | <u>7.0</u> | <u>(212,080)</u> | <u>2.8</u> | <u>(212,080)</u> | <u>-</u> |
| Use of Capital Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Use of Unassigned Fund Balance | - | - | - | - | - | - | - | (10,263) | - | (10,263) | - |
| Tax Commitment | <u>998,235</u> | <u>888,252</u> | <u>(11.0)</u> | <u>953,878</u> | <u>7.4</u> | <u>976,795</u> | <u>2.4</u> | <u>1,178,763</u> | <u>20.7</u> | <u>1,177,316</u> | <u>(0.1)</u> |
| *Anticipated TIF Tax Commitment | <u>1,041,000</u> | <u>1,048,045</u> | <u>0.7</u> | <u>914,545</u> | <u>(12.7)</u> | <u>1,272,995</u> | <u>39.2</u> | <u>1,215,154</u> | <u>(4.5)</u> | <u>1,492,596</u> | <u>22.8</u> |
| **Total Tax Commitment | <u>\$ 2,039,235</u> | <u>\$ 1,936,297</u> | <u>(5.0)</u> | <u>\$ 1,868,423</u> | <u>(3.5)</u> | <u>\$ 2,249,790</u> | <u>20.4</u> | <u>\$ 2,393,917</u> | <u>6.4</u> | <u>\$ 2,669,912</u> | <u>11.5</u> |

* 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, 2022

Hancock

| | <u>2017</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> | <u>2022</u> | <u>% Increase (-) Decrease</u> |
|--|-------------------|---------------------|------------------------------------|-------------------|------------------------------------|-------------------|------------------------------------|-------------------|------------------------------------|-------------------|------------------------------------|
| County Services: | | | | | | | | | | | |
| Roads and Bridges | \$ 75,864 | \$ 76,500 | 0.8 | \$ 76,500 | - | \$ 76,500 | - | \$ 76,500 | - | \$ 87,100 | 13.9 |
| Snow Removal | 85,000 | 90,000 | 5.9 | 90,000 | - | 90,000 | - | 90,000 | - | 90,000 | - |
| Solid Waste | 32,000 | 32,000 | - | 32,000 | - | 32,000 | - | 32,000 | - | 32,000 | - |
| Fire Protection & Public Safety | 38,956 | 39,500 | 1.4 | 44,800 | 13.4 | 45,000 | 0.4 | 60,000 | 33.3 | 70,500 | 17.5 |
| Community Support & Recreation | 150 | 1,650 | 1,000.0 | 1,650 | - | 1,650 | - | 1,650 | - | 1,650 | - |
| Other Services | 13,300 | 13,300 | - | 13,400 | 0.8 | 13,400 | - | 13,800 | 3.0 | 14,300 | 3.6 |
| Subtotal County Services | <u>245,270</u> | <u>252,950</u> | <u>3.1</u> | <u>258,350</u> | <u>2.1</u> | <u>258,550</u> | <u>0.1</u> | <u>273,950</u> | <u>6.0</u> | <u>295,550</u> | <u>7.9</u> |
| Other: | | | | | | | | | | | |
| Contingent | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | 1,000 | 1,000 | - | 1,000 | - | 19,000 | 1,800.0 | 1,000 | (94.7) | 1,000 | - |
| Contributions to Capital Reserve | 13,000 | 13,000 | - | 13,000 | - | 13,000 | - | 62,739 | 382.6 | 27,000 | (57.0) |
| Subtotal Other | <u>14,000</u> | <u>14,000</u> | <u>-</u> | <u>14,000</u> | <u>-</u> | <u>32,000</u> | <u>128.6</u> | <u>63,739</u> | <u>99.2</u> | <u>28,000</u> | <u>(56.1)</u> |
| Administration | <u>12,000</u> | <u>12,000</u> | <u>-</u> | <u>12,000</u> | <u>-</u> | <u>12,000</u> | <u>-</u> | <u>16,800</u> | <u>40.0</u> | <u>15,677</u> | <u>(6.7)</u> |
| Total County Services Budget | <u>271,270</u> | <u>278,950</u> | <u>2.8</u> | <u>284,350</u> | <u>1.9</u> | <u>302,550</u> | <u>6.4</u> | <u>354,489</u> | <u>17.2</u> | <u>339,227</u> | <u>(4.3)</u> |
| Estimated Revenues | | | | | | | | | | | |
| Local Road Assistance | (9,000) | (9,000) | - | (9,000) | - | (9,000) | - | (9,000) | - | (9,000) | - |
| Excise Taxes | (22,000) | (27,000) | 22.7 | (28,000) | 3.7 | (28,000) | - | (25,000) | (10.7) | (25,000) | - |
| Snowmobile | (10) | (600) | 5,900.0 | (1,100) | 83.3 | (1,000) | (9.1) | (1,000) | - | (1,000) | - |
| Other | (3,600) | (3,600) | - | (4,700) | 30.6 | (5,500) | 17.0 | (10,600) | 92.7 | (10,500) | (0.9) |
| Subtotal Revenues | <u>(34,610)</u> | <u>(40,200)</u> | <u>16.2</u> | <u>(42,800)</u> | <u>6.5</u> | <u>(43,500)</u> | <u>1.6</u> | <u>(45,600)</u> | <u>4.8</u> | <u>(45,500)</u> | <u>(0.2)</u> |
| Use of Capital Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Use of Unassigned Fund Balance | - | - | - | - | - | (20,000) | - | (72,039) | 260.2 | (84,733) | 17.6 |
| Tax Commitment | <u>236,660</u> | <u>238,750</u> | <u>0.9</u> | <u>241,550</u> | <u>1.2</u> | <u>239,050</u> | <u>(1.0)</u> | <u>236,850</u> | <u>(0.9)</u> | <u>208,994</u> | <u>(11.8)</u> |
| *Anticipated TIF Tax Commitment | <u>282,000</u> | <u>998,670</u> | <u>254.1</u> | <u>629,172</u> | <u>(37.0)</u> | <u>627,329</u> | <u>(0.3)</u> | <u>617,748</u> | <u>(1.5)</u> | <u>636,460</u> | <u>3.0</u> |
| **Total Tax Commitment | <u>\$ 518,660</u> | <u>\$ 1,237,420</u> | <u>138.6</u> | <u>\$ 870,722</u> | <u>(29.6)</u> | <u>\$ 866,379</u> | <u>(0.5)</u> | <u>\$ 854,598</u> | <u>(1.4)</u> | <u>\$ 845,454</u> | <u>(1.1)</u> |

* 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, 2022

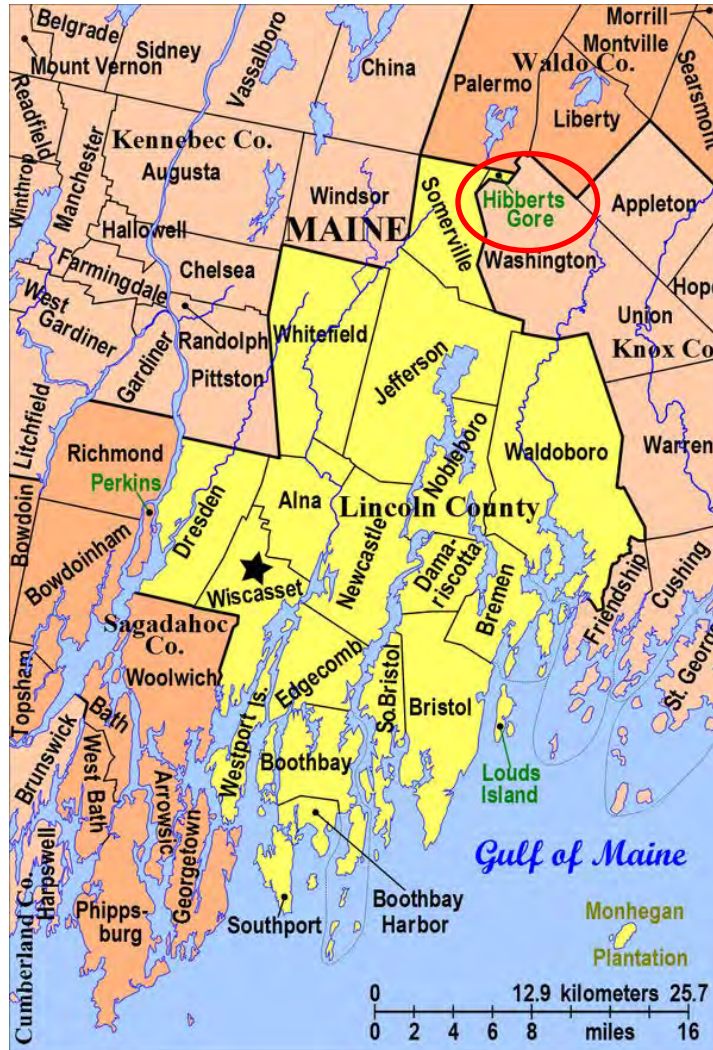
Kennebec

| | <u>2017</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> | <u>2022</u> | <u>% Increase (-) Decrease</u> |
|-------------------------------------|------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|-----------------|------------------------------------|
| County Services: | | | | | | | | | | | |
| Roads and Bridges | \$ - | \$ - | - | \$ - | - | \$ - | - | \$ - | - | \$ - | - |
| Snow Removal | 8,800 | 8,800 | - | 8,800 | - | 6,000 | (31.8) | 7,000 | 16.7 | 7,000 | - |
| Solid Waste | 4,600 | 4,800 | 4.3 | 4,800 | - | 4,900 | 2.1 | 5,000 | 2.0 | 5,000 | - |
| Fire Protection & Public Safety | 2,517 | 2,517 | - | 2,517 | - | 3,617 | 43.7 | 3,617 | - | 3,617 | - |
| Community Support & Recreation | - | - | - | - | - | - | - | - | - | - | - |
| Other Services | 1,400 | 1,400 | - | 1,400 | - | 1,500 | 7.1 | 1,500 | - | 1,500 | - |
| Subtotal County Services | <u>17,317</u> | <u>17,517</u> | <u>1.2</u> | <u>17,517</u> | <u>-</u> | <u>16,017</u> | <u>(8.6)</u> | <u>17,117</u> | <u>6.9</u> | <u>17,117</u> | <u>-</u> |
| Other: | | | | | | | | | | | |
| Contingent | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - | - |
| Contributions to Capital Reserve | 1,000 | 2,944 | 194.4 | 2,944 | - | 2,786 | (5.4) | 2,902 | 4.2 | 1,000 | (65.5) |
| Subtotal Other | <u>1,000</u> | <u>2,944</u> | <u>194.4</u> | <u>2,944</u> | <u>-</u> | <u>2,786</u> | <u>(5.4)</u> | <u>2,902</u> | <u>4.2</u> | <u>1,000</u> | <u>(65.5)</u> |
| Administration | <u>916</u> | <u>926</u> | <u>1.1</u> | <u>926</u> | <u>-</u> | <u>851</u> | <u>(8.1)</u> | <u>906</u> | <u>6.5</u> | <u>906</u> | <u>-</u> |
| Total County Services Budget | <u>19,233</u> | <u>21,387</u> | <u>11.2</u> | <u>21,387</u> | <u>-</u> | <u>19,654</u> | <u>(8.1)</u> | <u>20,925</u> | <u>6.5</u> | <u>19,023</u> | <u>(9.1)</u> |
| Estimated Revenues | | | | | | | | | | | |
| Local Road Assistance | (2,064) | (2,064) | - | (1,792) | (13.2) | (1,784) | (0.4) | (1,800) | 0.9 | (1,800) | - |
| Excise Taxes | (6,500) | (6,500) | - | (8,000) | 23.1 | (7,000) | (12.5) | (7,000) | - | (7,000) | - |
| Snowmobile | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal Revenues | <u>(8,564)</u> | <u>(8,564)</u> | <u>-</u> | <u>(9,792)</u> | <u>14.3</u> | <u>(8,784)</u> | <u>(10.3)</u> | <u>(8,800)</u> | <u>0.2</u> | <u>(8,800)</u> | <u>-</u> |
| Use of Capital Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Use of Unassigned Fund Balance | - | - | - | - | - | - | - | - | - | (1,098) | - |
| Tax Commitment | <u>10,669</u> | <u>12,823</u> | <u>20.2</u> | <u>11,595</u> | <u>(9.6)</u> | <u>10,870</u> | <u>(6.3)</u> | <u>12,125</u> | <u>11.5</u> | <u>9,125</u> | <u>(24.7)</u> |
| *Anticipated TIF Tax Commitment | - | - | - | - | - | - | - | - | - | - | - |
| **Total Tax Commitment | <u>\$ 10,669</u> | <u>\$ 12,823</u> | <u>20.2</u> | <u>\$ 11,595</u> | <u>(9.6)</u> | <u>\$ 10,870</u> | <u>(6.3)</u> | <u>\$ 12,125</u> | <u>11.5</u> | <u>\$ 9,125</u> | <u>(24.7)</u> |

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Lincoln County Unorganized Territory 2010 Resident Population Census



Lincoln County has submitted their first UT County Service budget for Fiscal Year 2022. This budget supports the road and bridge services, snow removal, and capital outlay for the Hibbert's Gore UT. The 2010 census population is one resident.

| 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 | | |
| Lincoln: | | | | | | | | | | | | | | | |
| Hibberts Gore | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 |
| | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 |

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2022

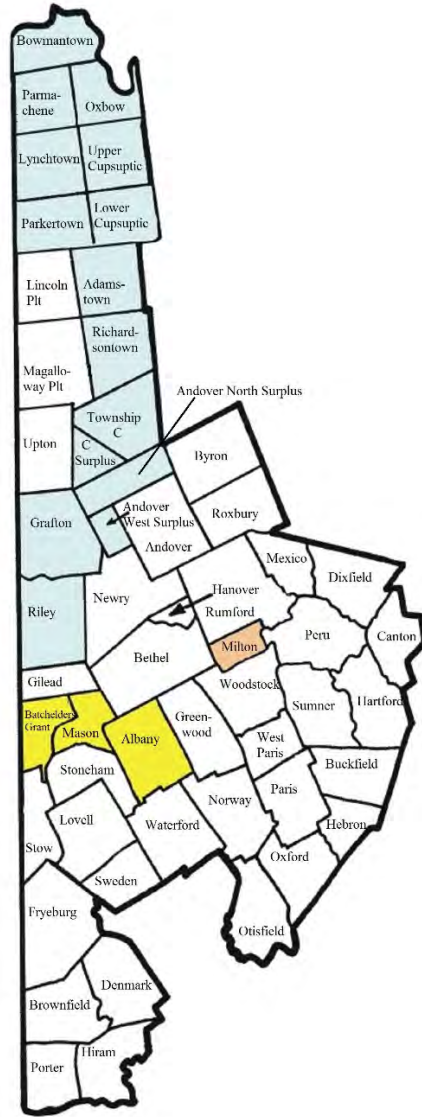
Lincoln

| | <u>2017</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> | <u>2022</u> | <u>% Increase (-) Decrease</u> |
|--|-------------|-------------|------------------------------------|-------------|------------------------------------|-------------|------------------------------------|-------------|------------------------------------|------------------|------------------------------------|
| County Services: | | | | | | | | | | | |
| Roads and Bridges | \$ - | \$ - | - | \$ - | - | \$ - | - | \$ - | - | \$ 6,000 | 100.0 |
| Snow Removal | - | - | - | - | - | - | - | - | - | 4,000 | 100.0 |
| Solid Waste | - | - | - | - | - | - | - | - | - | - | - |
| Fire Protection & Public Safety | - | - | - | - | - | - | - | - | - | - | - |
| Community Support & Recreation | - | - | - | - | - | - | - | - | - | - | - |
| Other Services | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal County Services | - | - | - | - | - | - | - | - | - | 10,000 | 100.0 |
| Other: | | | | | | | | | | | |
| Contingent | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - | - | 12,000 | 100.0 |
| Contributions to Capital Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal Other | - | - | - | - | - | - | - | - | - | 12,000 | 100.0 |
| Administration | - | - | - | - | - | - | - | - | - | 1,100 | 100.0 |
| Total County Services Budget | - | - | - | - | - | - | - | - | - | 23,100 | 100.0 |
| Estimated Revenues | | | | | | | | | | | |
| Local Road Assistance | - | - | - | - | - | - | - | - | - | (851) | 100.0 |
| Excise Taxes | - | - | - | - | - | - | - | - | - | - | - |
| Snowmobile | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal Revenues | - | - | - | - | - | - | - | - | - | (851) | 100.0 |
| Use of Capital Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Use of Unassigned Fund Balance | - | - | - | - | - | - | - | - | - | - | - |
| Tax Commitment | - | - | - | - | - | - | - | - | - | 22,249 | 100.0 |
| *Anticipated TIF Tax Commitment | - | - | - | - | - | - | - | - | - | - | - |
| **Total Tax Commitment | \$ - | \$ - | - | \$ - | - | \$ - | - | \$ - | - | \$ 22,249 | 100.0 |

* 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, 2022

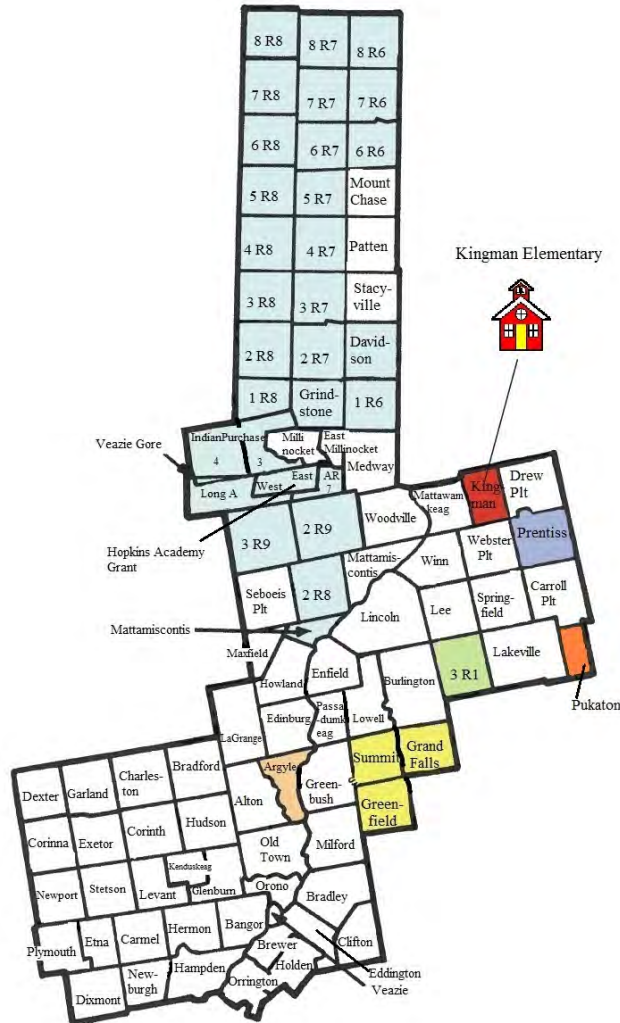
Oxford

| | <u>2017</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> | <u>2022</u> | <u>% Increase (-) Decrease</u> |
|--|---------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
| County Services: | | | | | | | | | | | |
| Roads and Bridges | \$ 232,000 | \$ 230,000 | (0.9) | \$ 230,000 | - | \$ 240,000 | 4.3 | \$ 260,000 | 8.3 | \$ 230,000 | (11.5) |
| Snow Removal | 218,000 | 230,000 | 5.5 | 230,000 | - | 240,000 | 4.3 | 245,000 | 2.1 | 350,000 | 42.9 |
| Solid Waste | 83,000 | 83,000 | - | 85,000 | 2.4 | 87,000 | 2.4 | 82,000 | (5.7) | 85,000 | 3.7 |
| Fire Protection & Public Safety | 138,795 | 139,495 | 0.5 | 142,200 | 1.9 | 143,000 | 0.6 | 150,000 | 4.9 | 140,000 | (6.7) |
| Community Support & Recreation | 10,700 | 13,400 | 25.2 | 14,800 | 10.4 | 17,300 | 16.9 | 14,100 | (18.5) | 10,000 | (29.1) |
| Other Services | 9,000 | 11,000 | 22.2 | 11,000 | - | 12,000 | 9.1 | 14,225 | 18.5 | 10,000 | (29.7) |
| Subtotal County Services | <u>691,495</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> | <u>825,000</u> | <u>7.8</u> |
| Other: | | | | | | | | | | | |
| Contingent | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - | - |
| Contributions to Capital Reserve | 625,000 | 625,000 | - | 625,000 | - | 825,000 | 32.0 | 1,117,742 | 35.5 | 725,000 | (35.1) |
| Subtotal Other | <u>625,000</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> | <u>725,000</u> | <u>(35.1)</u> |
| Administration | <u>113,075</u> | <u>113,845</u> | <u>0.7</u> | <u>103,400</u> | <u>(9.2)</u> | <u>109,700</u> | <u>6.1</u> | <u>51,212</u> | <u>(53.3)</u> | <u>77,500</u> | <u>51.3</u> |
| Total County Services Budget | <u>1,429,570</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> | <u>1,627,500</u> | <u>(15.9)</u> |
| Estimated Revenues | | | | | | | | | | | |
| Local Road Assistance | (58,140) | (58,140) | - | (53,600) | (7.8) | (54,000) | 0.7 | (50,000) | (7.4) | (55,000) | 10.0 |
| Excise Taxes | (110,000) | (110,000) | - | (120,000) | 9.1 | (140,000) | 16.7 | (150,000) | 7.1 | (150,000) | - |
| Snowmobile | (300) | (300) | - | (200) | (33.3) | (350) | 75.0 | - | (100.0) | - | - |
| Other | (4,000) | (4,000) | - | (5,000) | 25.0 | (20,000) | 300.0 | (20,000) | - | (5,000) | (75.0) |
| Subtotal Revenues | <u>(172,440)</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> | <u>(210,000)</u> | <u>(4.5)</u> |
| Use of Capital Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Use of Unassigned Fund Balance | - | - | - | - | - | - | - | (317,742) | - | - | (100.0) |
| Tax Commitment | <u>1,257,130</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> | <u>1,417,500</u> | <u>1.5</u> |
| *Anticipated TIF Tax Commitment | - | - | - | - | - | - | - | - | - | - | - |
| **Total Tax Commitment | <u>\$ 1,257,130</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> | <u>\$ 1,417,500</u> | <u>1.5</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, 2022

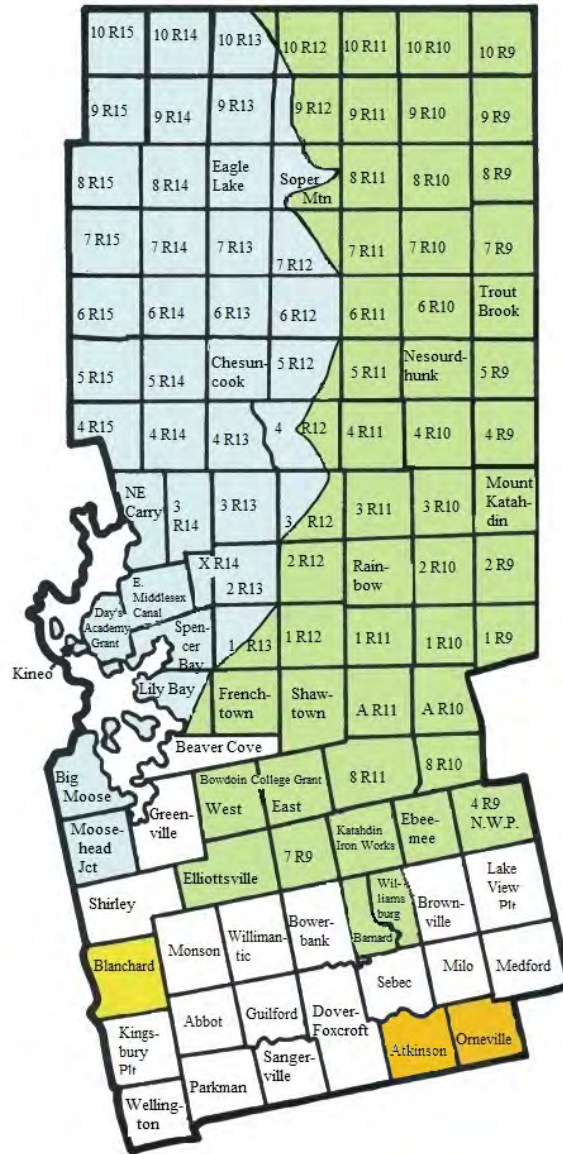
Penobscot

| | <u>2017</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> | <u>2022</u> | <u>% Increase (-) Decrease</u> |
|--|---------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
| County Services: | | | | | | | | | | | |
| Roads and Bridges | \$ 105,500 | \$ 105,000 | (0.5) | \$ 105,000 | - | \$ 105,750 | 0.7 | \$ 106,750 | 0.9 | \$ 106,850 | 0.1 |
| Snow Removal | 880,460 | 852,259 | (3.2) | 879,749 | 3.2 | 889,187 | 1.1 | 929,515 | 4.5 | 962,950 | 3.6 |
| Solid Waste | 236,275 | 234,642 | (0.7) | 230,820 | (1.6) | 198,120 | (14.2) | 207,708 | 4.8 | 215,135 | 3.6 |
| Fire Protection & Public Safety | 97,073 | 96,070 | (1.0) | 102,090 | 6.3 | 106,385 | 4.2 | 355,532 | 234.2 | 331,612 | (6.7) |
| Community Support & Recreation | 27,490 | 27,855 | 1.3 | 28,155 | 1.1 | 30,195 | 7.2 | 29,830 | (1.2) | 30,030 | 0.7 |
| Other Services | 3,250 | 3,700 | 13.8 | 4,000 | 8.1 | 4,000 | - | 4,000 | - | 4,000 | - |
| Subtotal County Services | <u>1,350,048</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> | <u>1,650,577</u> | <u>1.1</u> |
| Other: | | | | | | | | | | | |
| Contingent | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - | - |
| Contributions to Capital Reserve | 202,000 | 277,285 | 37.3 | 257,000 | (7.3) | 289,500 | 12.6 | 280,000 | (3.3) | 280,000 | - |
| Subtotal Other | <u>202,000</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> | <u>280,000</u> | <u>-</u> |
| Administration | 77,602 | 79,841 | 2.9 | 80,341 | 0.6 | 81,157 | 1.0 | 95,666 | 17.9 | 96,529 | 0.9 |
| Total County Services Budget | <u>1,629,650</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> | <u>2,027,106</u> | <u>0.9</u> |
| Estimated Revenues | | | | | | | | | | | |
| Local Road Assistance | (90,000) | (90,000) | - | (90,000) | - | (90,000) | - | (90,000) | - | (90,000) | - |
| Excise Taxes | (200,000) | (215,000) | 7.5 | (215,000) | - | (215,000) | - | (240,000) | 11.6 | (200,000) | (16.7) |
| Snowmobile | - | - | - | - | - | - | - | - | - | - | - |
| Other | (95,584) | (73,428) | (23.2) | (50,207) | (31.6) | (50,290) | 0.2 | (57,290) | 13.9 | (56,745) | (1.0) |
| Subtotal Revenues | <u>(385,584)</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> | <u>(346,745)</u> | <u>(10.5)</u> |
| Use of Capital Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Use of Unassigned Fund Balance | (176,775) | (227,115) | 28.5 | (179,296) | (21.1) | (223,022) | 24.4 | (24,257) | (89.1) | (20,311) | (16.3) |
| Tax Commitment | 1,067,291 | 1,071,109 | 0.4 | 1,152,652 | 7.6 | 1,125,982 | (2.3) | 1,597,454 | 41.9 | 1,660,050 | 3.9 |
| *Anticipated TIF Tax Commitment | - | 453,378 | - | 566,000 | 24.8 | 578,922 | 2.3 | 553,050 | (4.5) | 615,533 | 11.3 |
| **Total Tax Commitment | <u>\$ 1,067,291</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> | <u>\$ 2,275,583</u> | <u>5.8</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 | 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 | |
| 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 | |
| | 684 | 843 | 1,097 | 30 | 35 | 102 | 93 | 42 | 29 | 669 | 940 | 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, 2022

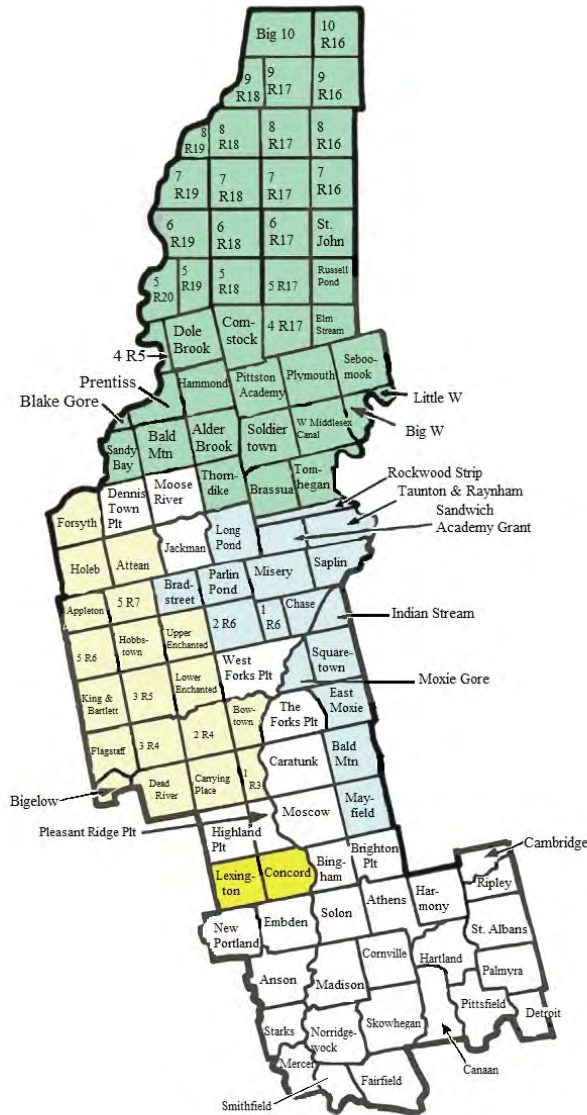
Piscataquis

| | <u>2017</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> | <u>2022</u> | <u>% Increase (-) Decrease</u> |
|--|-------------------|---------------------|------------------------------------|-------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
| County Services: | | | | | | | | | | | |
| Roads and Bridges | \$ 226,300 | \$ 244,800 | 8.2 | \$ 211,400 | (13.6) | \$ 260,000 | 23.0 | \$ 289,200 | 11.2 | \$ 304,200 | 5.2 |
| Snow Removal | 532,000 | 536,500 | 0.8 | 558,500 | 4.1 | 709,569 | 27.0 | 724,770 | 2.1 | 749,906 | 3.5 |
| Solid Waste | 222,700 | 237,700 | 6.7 | 251,300 | 5.7 | 276,800 | 10.1 | 274,800 | (0.7) | 262,300 | (4.5) |
| Fire Protection & Public Safety | 138,375 | 133,825 | (3.3) | 138,400 | 3.4 | 154,925 | 11.9 | 164,350 | 6.1 | 186,425 | 13.4 |
| Community Support & Recreation | 34,313 | 33,163 | (3.4) | 33,163 | - | 39,363 | 18.7 | 34,650 | (12.0) | 23,750 | (31.5) |
| Other Services | 10,500 | 3,100 | (70.5) | 6,000 | 93.5 | 6,000 | - | 6,900 | 15.0 | 6,900 | - |
| Subtotal County Services | <u>1,164,188</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> | <u>1,533,481</u> | <u>2.6</u> |
| Other: | | | | | | | | | | | |
| Contingent | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | 2,500 | - | (100.0) | - | - | - | - | - | - | - | - |
| Contributions to Capital Reserve | 235,000 | 275,000 | 17.0 | 218,000 | (20.7) | 238,000 | 9.2 | 235,000 | (1.3) | 295,000 | 25.5 |
| Subtotal Other | <u>237,500</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> | <u>295,000</u> | <u>25.5</u> |
| Administration | <u>70,185</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> | <u>95,000</u> | <u>26.7</u> |
| Total County Services Budget | <u>1,471,873</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> | <u>1,923,481</u> | <u>6.6</u> |
| Estimated Revenues | | | | | | | | | | | |
| Local Road Assistance | (71,184) | (70,856) | (0.5) | (72,000) | 1.6 | (98,000) | 36.1 | (91,500) | (6.6) | (75,800) | (17.2) |
| Excise Taxes | (140,000) | (160,000) | 14.3 | (185,000) | 15.6 | (230,000) | 24.3 | (235,000) | 2.2 | (230,000) | (2.1) |
| Snowmobile | - | - | - | - | - | - | - | - | - | - | - |
| Other | (93,550) | (96,000) | 2.6 | (95,800) | (0.2) | (121,800) | 27.1 | (80,800) | (33.7) | (80,800) | - |
| Subtotal Revenues | <u>(304,734)</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> | <u>(386,600)</u> | <u>(5.1)</u> |
| Use of Capital Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Use of Unassigned Fund Balance | (205,000) | (200,000) | (2.4) | (170,000) | (15.0) | (150,000) | (11.8) | (50,000) | (66.7) | - | (100.0) |
| Tax Commitment | 962,139 | 1,014,232 | 5.4 | 965,963 | (4.8) | 1,156,857 | 19.8 | 1,347,370 | 16.5 | 1,536,881 | 14.1 |
| *Anticipated TIF Tax Commitment | - | - | - | - | - | - | - | - | - | - | - |
| **Total Tax Commitment | <u>\$ 962,139</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> | <u>\$ 1,536,881</u> | <u>14.1</u> |

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Somerset 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 | | | |
| 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, 2022

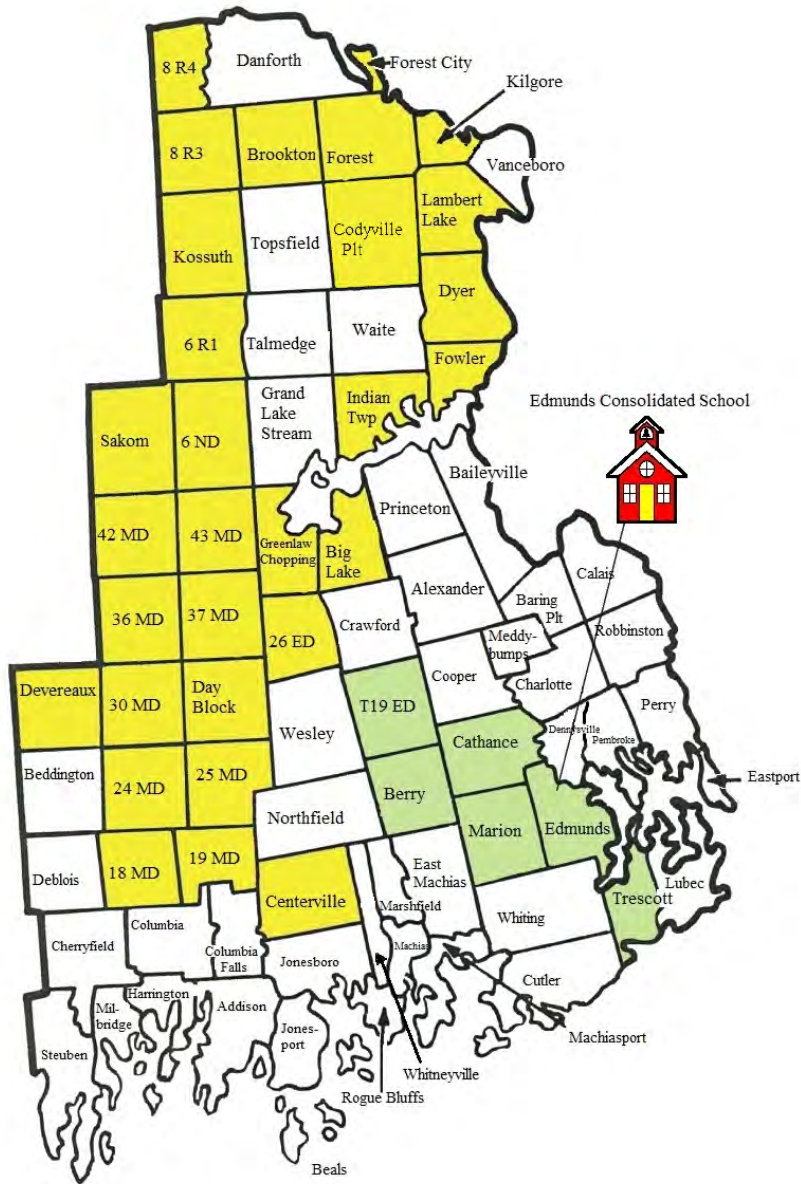
Somerset

| | <u>2017</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> | <u>2022</u> | <u>% Increase (-) Decrease</u> |
|--|---------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
| County Services: | | | | | | | | | | | |
| Roads and Bridges | \$ 252,747 | \$ 241,698 | (4.4) | \$ 232,888 | (3.6) | \$ 219,517 | (5.7) | \$ 214,294 | (2.4) | \$ 224,401 | 4.7 |
| Snow Removal | 498,215 | 520,908 | 4.6 | 517,887 | (0.6) | 541,931 | 4.6 | 555,285 | 2.5 | 592,227 | 6.7 |
| Solid Waste | 200,600 | 203,200 | 1.3 | 219,628 | 8.1 | 234,635 | 6.8 | 237,820 | 1.4 | 240,970 | 1.3 |
| Fire Protection & Public Safety | 368,312 | 327,630 | (11.0) | 339,108 | 3.5 | 365,978 | 7.9 | 455,605 | 24.5 | 480,071 | 5.4 |
| Community Support & Recreation | 49,260 | 52,297 | 6.2 | 45,738 | (12.5) | 45,298 | (1.0) | 45,817 | 1.1 | 45,725 | (0.2) |
| Other Services | - | - | - | - | - | 5,000 | - | 14,540 | 190.8 | 19,624 | 35.0 |
| Subtotal County Services | <u>1,369,134</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> | <u>1,603,018</u> | <u>5.2</u> |
| Other: | | | | | | | | | | | |
| Contingent | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - | - |
| Contributions to Capital Reserve | 477,481 | 478,000 | 0.1 | 445,000 | (6.9) | 411,574 | (7.5) | 726,432 | 76.5 | 732,240 | 0.8 |
| Subtotal Other | <u>477,481</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> | <u>732,240</u> | <u>0.8</u> |
| Administration | <u>130,160</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> | <u>108,068</u> | <u>0.7</u> |
| Total County Services Budget | <u>1,976,775</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> | <u>2,443,326</u> | <u>3.7</u> |
| Estimated Revenues | | | | | | | | | | | |
| Local Road Assistance | (63,996) | (64,500) | 0.8 | (65,000) | 0.8 | (66,000) | 1.5 | (66,000) | - | (62,700) | (5.0) |
| Excise Taxes | (190,000) | (180,000) | (5.3) | (195,000) | 8.3 | (200,000) | 2.6 | (200,000) | - | (190,000) | (5.0) |
| Snowmobile | (1,500) | (1,500) | - | (1,300) | (13.3) | (1,400) | 7.7 | (1,350) | (3.6) | (1,200) | (11.1) |
| Other | (41,567) | (47,790) | 15.0 | (50,080) | 4.8 | (56,963) | 13.7 | (55,689) | (2.2) | (42,850) | (23.1) |
| Subtotal Revenues | <u>(297,063)</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> | <u>(296,750)</u> | <u>(8.1)</u> |
| Use of Capital Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Use of Unassigned Fund Balance | - | - | - | - | - | - | - | (205,836) | - | - | (100.0) |
| Tax Commitment | <u>1,679,712</u> | <u>1,663,297</u> | <u>(1.0)</u> | <u>1,624,102</u> | <u>(2.4)</u> | <u>1,618,913</u> | <u>(0.3)</u> | <u>1,828,286</u> | <u>12.9</u> | <u>2,146,576</u> | <u>17.4</u> |
| *Anticipated TIF Tax Commitment | <u>-</u> | <u>846,863</u> | <u>-</u> | <u>800,610</u> | <u>(5.5)</u> | <u>811,803</u> | <u>1.4</u> | <u>796,814</u> | <u>(1.8)</u> | <u>811,250</u> | <u>1.8</u> |
| **Total Tax Commitment | <u>\$ 1,679,712</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> | <u>\$ 2,957,826</u> | <u>12.7</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, 2022

Washington

| | <u>2017</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> | <u>2022</u> | <u>% Increase (-) Decrease</u> |
|--|---------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
| County Services: | | | | | | | | | | | |
| Roads and Bridges | \$ 314,875 | \$ 340,801 | 8.2 | \$ 382,694 | 12.3 | \$ 445,990 | 16.5 | \$ 410,351 | (8.0) | \$ 465,976 | 13.6 |
| Snow Removal | 478,931 | 478,459 | (0.1) | 490,829 | 2.6 | 479,890 | (2.2) | 479,768 | (0.0) | 475,677 | (0.9) |
| Solid Waste | 123,141 | 108,521 | (11.9) | 108,457 | (0.1) | 103,997 | (4.1) | 105,129 | 1.1 | 102,531 | (2.5) |
| Fire Protection & Public Safety | 159,867 | 144,495 | (9.6) | 136,846 | (5.3) | 149,658 | 9.4 | 153,305 | 2.4 | 155,200 | 1.2 |
| Community Support & Recreation | 39,650 | 25,850 | (34.8) | 30,900 | 19.5 | 37,900 | 22.7 | 46,150 | 21.8 | 45,750 | (0.9) |
| Other Services | 28,676 | 27,589 | (3.8) | 24,599 | (10.8) | 23,991 | (2.5) | 26,536 | 10.6 | 29,063 | 9.5 |
| Subtotal County Services | <u>1,145,140</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> | <u>1,274,197</u> | <u>4.3</u> |
| Other: | | | | | | | | | | | |
| Contingent | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - | - |
| Contributions to Capital Reserve | 153,000 | 134,000 | (12.4) | 136,000 | 1.5 | 195,500 | 43.8 | 475,500 | 143.2 | 205,500 | (56.8) |
| Subtotal Other | <u>153,000</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> | <u>205,500</u> | <u>(56.8)</u> |
| Administration | 35,050 | 34,643 | (1.2) | 34,724 | 0.2 | 34,486 | (0.7) | 35,632 | 3.3 | 35,513 | (0.3) |
| Total County Services Budget | <u>1,333,190</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> | <u>1,515,210</u> | <u>(12.5)</u> |
| Estimated Revenues | | | | | | | | | | | |
| Local Road Assistance | (75,000) | (76,000) | 1.3 | (74,341) | (2.2) | (75,560) | 1.6 | (80,000) | 5.9 | (83,000) | 3.8 |
| Excise Taxes | (186,000) | (187,000) | 0.5 | (217,409) | 16.3 | (329,738) | 51.7 | (270,000) | (18.1) | (170,000) | (37.0) |
| Snowmobile | (550) | (550) | - | (308) | (44.0) | (244) | (20.8) | (1,000) | 309.8 | (1,000) | - |
| Other | (13,500) | (22,400) | 65.9 | (20,227) | (9.7) | (33,341) | 64.8 | (33,000) | (1.0) | (25,500) | (22.7) |
| Subtotal Revenues | <u>(275,050)</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> | <u>(279,500)</u> | <u>(27.2)</u> |
| Use of Capital Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Use of Unassigned Fund Balance | (80,000) | - | (100.0) | - | - | - | - | - | - | - | - |
| Tax Commitment | 978,140 | 1,008,408 | 3.1 | 1,032,764 | 2.4 | 1,032,529 | (0.0) | 1,348,371 | 30.6 | 1,235,710 | (8.4) |
| *Anticipated TIF Tax Commitment | 704,000 | 610,612 | (13.3) | 612,323 | 0.3 | 576,470 | (5.9) | 538,371 | (6.6) | 717,253 | 33.2 |
| **Total Tax Commitment | <u>\$ 1,682,140</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> | <u>\$ 1,952,963</u> | <u>3.5</u> |

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

APPENDIX

Funding State and County Services In the Unorganized Territory

BUDGET METHODOLOGY

STATE AND COUNTY SERVICES

Title 36 MRSA 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
- Lincoln
- 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.

$$\text{Annual Levy of UT Tax} = (\text{the Aggregate UT Mill Rate} \times \text{the UT's county valuation}) + (\text{the Aggregate UT Mill Rate} \times \text{the TIF district valuation})$$

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

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