

MAINE STATE LEGISLATURE

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UNORGANIZED TERRITORY MUNICIPAL COST COMPONENTS



FISCAL YEAR 2016-2017

An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2016-17

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 2015-16 is as follows:

Audit - Fiscal Administration	\$251,277
Education	12,288,717
Forest Fire Protection	150,000
Human Services - General Assistance	65,000
Property Tax Assessment - Operations	935,000
Maine Land Use Planning Commission - Operations	544,194
TOTAL STATE AGENCIES	<hr/> \$14,234,188
County Reimbursements for Services:	
Aroostook	\$1,251,259
Franklin	998,235
Hancock	236,660
Kennebec	10,669
Oxford	1,257,130
Penobscot	1,067,291
Piscataquis	962,139
Somerset	1,679,712
Washington	978,140
TOTAL COUNTY SERVICES	<hr/> \$8,441,235

COUNTY TAX INCREMENT FINANCING DISTRIBUTIONS FROM FUND

Tax Increment Financing Payments	\$2,027,000
TOTAL REQUIREMENTS	<hr/> \$24,702,423

COMPUTATION OF ASSESSMENT

Requirements	\$24,702,423
Less Deductions:	
General -	
State Revenue Sharing	\$50,000
Homestead Reimbursement	93,945
Miscellaneous Revenues	10,000
Transfer from Unassigned Fund Balance	1,750,000
TOTAL GENERAL DEDUCTIONS	<hr/> \$1,903,945
Educational -	
Land Reserve Trust	\$70,000
Tuition/Travel	110,768
United States Forestry Payment in Lieu of Taxes	15,000
Special - Teacher Retirement	223,281
TOTAL EDUCATION DEDUCTIONS	<hr/> \$419,049
TOTAL DEDUCTIONS	<hr/> \$2,322,994
TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY	<hr/> \$22,379,429

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

SUMMARY

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

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GENERAL ANALYSIS

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

	<u>FY 2013</u>	<u>FY 2014</u>	<u>% Increase (-)Decrease</u>	<u>FY 2015</u>	<u>% Increase (-)Decrease</u>	<u>FY 2016</u>	<u>% Increase (-)Decrease</u>	<u>FY 2017</u>	<u>% Increase (-)Decrease</u>
State Agencies									
Fiscal Administrator	\$ 208,111	212,810	2.3	219,722	3.2	254,952	16.0	251,277	-1.4
Education	11,858,597	12,069,217	1.8	12,022,813	-0.4	12,129,121	0.9	12,288,717	1.3
Forest Fire Protection	150,000	150,000	0.0	150,000	0.0	150,000	0.0	150,000	0.0
Human Services - General Assistance	58,000	55,750	-3.9	55,750	0.0	55,750	0.0	65,000	16.6
Maine Revenue Service	900,618	948,231	5.3	1,031,852	8.8	950,000	-7.9	935,000	-1.6
LUPC - Operations	531,811	528,642	-0.6	523,019	-1.1	529,025	1.1	544,194	2.9
Subtotal of State Agency Expenditures	<u>13,707,137</u>	<u>13,964,650</u>	<u>1.9</u>	<u>14,003,156</u>	<u>0.3</u>	<u>14,068,848</u>	<u>0.5</u>	<u>14,234,188</u>	<u>1.2</u>
Less Deductions									
General	-2,436,718	-2,915,300	19.6	-2,564,538	-12.0	-2,509,945	-2.1	-1,903,945	-24.1
Educational	<u>-370,480</u>	<u>-401,800</u>	<u>8.5</u>	<u>-323,455</u>	<u>-19.5</u>	<u>-418,317</u>	<u>29.3</u>	<u>-419,049</u>	<u>0.2</u>
Total State Agencies	<u>10,899,939</u>	<u>10,647,550</u>	<u>-2.3</u>	<u>\$ 11,115,163</u>	<u>4.4</u>	<u>11,140,586</u>	<u>0.2</u>	<u>11,911,194</u>	<u>6.9</u>
County Services									
Aroostook	973,192	1,025,114	5.3	1,042,847	1.7	1,216,139	16.6	1,251,259	2.9
Franklin	839,845	1,258,685	49.9	991,854	-21.2	1,029,624	3.8	998,235	-3.0
Hancock	158,145	160,407	1.4	320,363	99.7	223,152	-30.3	236,660	6.1
Kennebec	6,626	10,056	51.8	11,831	17.7	12,115	2.4	10,669	-11.9
Oxford	866,635	877,519	1.3	1,185,959	35.1	1,247,937	5.2	1,257,130	0.7
Penobscot	976,973	996,500	2.0	1,020,403	2.4	1,033,537	1.3	1,067,291	3.3
Piscataquis	948,372	887,371	-6.4	990,627	11.6	1,008,711	1.8	962,139	-4.6
Somerset	1,388,233	1,412,944	1.8	1,441,824	2.0	1,463,162	1.5	1,679,712	14.8
Washington	<u>835,934</u>	<u>812,645</u>	<u>-2.8</u>	<u>839,105</u>	<u>3.3</u>	<u>870,612</u>	<u>3.8</u>	<u>978,140</u>	<u>12.4</u>
Total County Services	<u>6,993,955</u>	<u>7,441,241</u>	<u>6.4</u>	<u>7,844,813</u>	<u>5.4</u>	<u>8,104,989</u>	<u>3.3</u>	<u>8,441,235</u>	<u>4.1</u>
TAX COMMITMENT BEFORE TIF	<u>17,893,894</u>	<u>18,088,791</u>	<u>1.1</u>	<u>18,959,976</u>	<u>4.8</u>	<u>19,245,575</u>	<u>1.5</u>	<u>20,352,429</u>	<u>5.8</u>
TIF TAX COMMITMENT	<u>2,168,836</u>	<u>3,510,000</u>	<u>61.8</u>	<u>3,100,000</u>	<u>-11.7</u>	<u>2,800,000</u>	<u>-9.7</u>	<u>2,027,000</u>	<u>-27.6</u>
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>\$ 20,062,730</u>	<u>21,598,791</u>	<u>7.7</u>	<u>22,059,976</u>	<u>2.1</u>	<u>22,045,575</u>	<u>-0.1</u>	<u>22,379,429</u>	<u>1.5</u>

AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYSIS

Source: Maine Revenue Services
2002-2015

County	2002	2003	2004	2005	2006	*2007	2008	2009	**2010	2011	2012	***2013	2014	2015
Aroostook	.00856	.00788	.00756	.00754	.00754	.00696	.00646	.00641	.00825	.00741	.00658	.00672	.00699	.00693
Franklin	.01273	.01126	.01021	.01117	.01024	.00883	.00808	.00810	.00885	.00732	.00720	.00897	.00825	.00833
Hancock	.00674	.00673	.00597	.00620	.00666	.00601	.00578	.00495	.00670	.00592	.00500	.00474	.00575	.00530
Kennebec	.00999	.00809	.00812	.00884	.00816	.00718	.00480	.00473	.00642	.00607	.00560	.00618	.00643	.00597
Knox	.00717	.00638	.00571	.00574	.00592	.00472	.00463	.00446	.00631	.00556	.00471	.00463	.00464	.00469
Lincoln	.00691	.00638	.00556	.00557	.00585	.00505	.00478	.04630	.00636	.00571	.00503	.00489	.00497	.00506
Oxford	.00958	.00890	.00836	.00805	.00853	.00721	.00703	.00688	.00860	.00785	.00818	.00849	.00993	.01019
Penobscot	.01107	.01061	.00934	.00962	.00969	.00857	.00742	.00852	.01055	.00959	.00866	.00865	.00866	.00870
Piscataquis	.00880	.00797	.00757	.00798	.00841	.00725	.00691	.00716	.00951	.00791	.00703	.00673	.00693	.00670
Somerset	.00887	.00825	.00782	.00765	.00780	.00685	.00676	.00821	.00906	.00868	.00856	.00837	.00823	.00846
Waldo	.00730	.00676	.00614	.00637	.00692	.00502	.00482	.00506	.00704	.00629	.00559	.00561	.00563	.00559
Washington	.00920	.00939	.00866	.00894	.00919	.00882	.00837	.00770	.00930	.00865	.00812	.00814	.00811	.00846
State Level Services Mill Rate	.005531	.004815	.004409	.004399	.004578	.003952	.003531	.003392	.005151	.004424	.003599	.003420	.003466	.003431

Note: The State Agency mill rate is included in each County's mill Rate

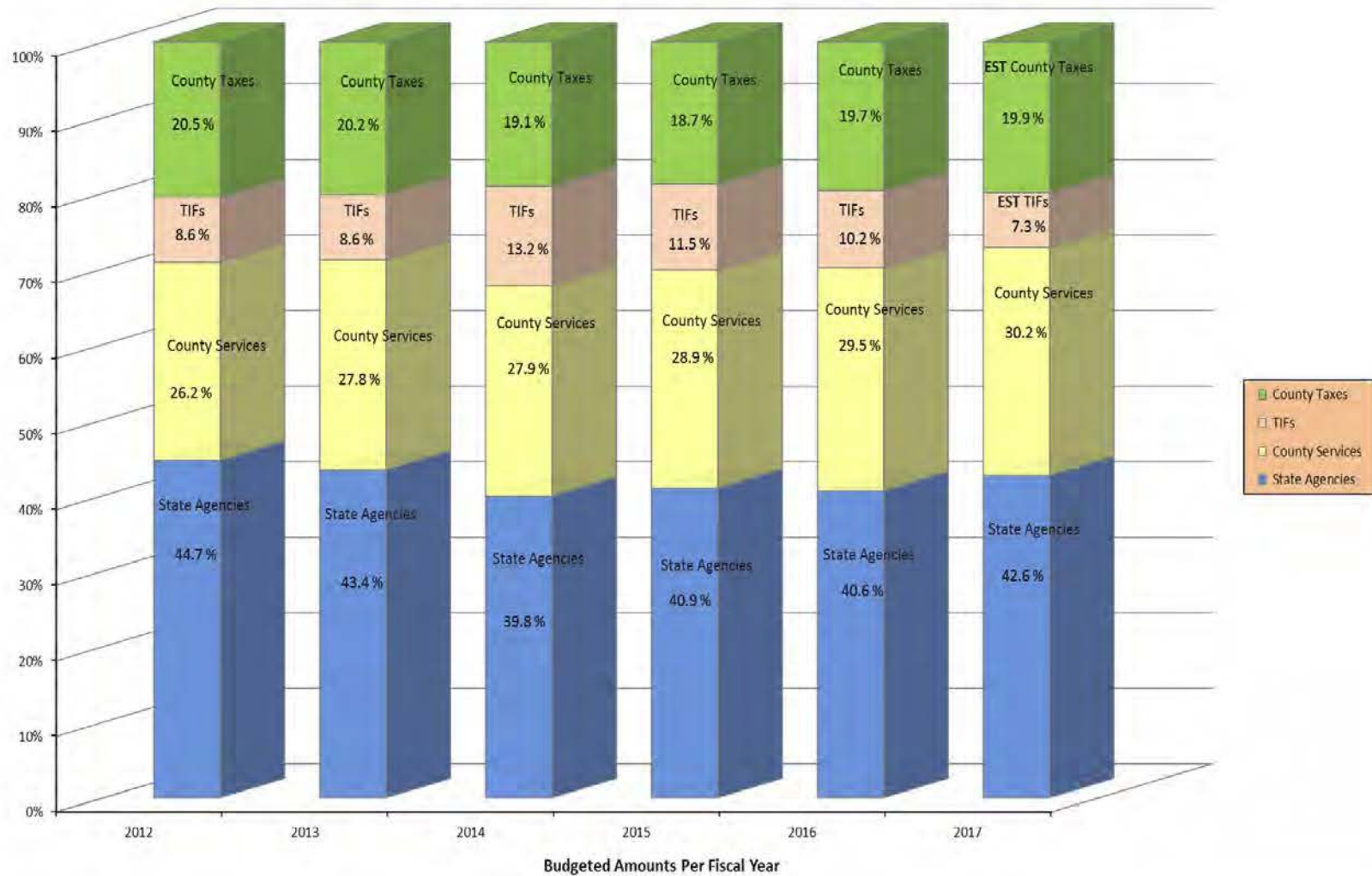
*Revaluations

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

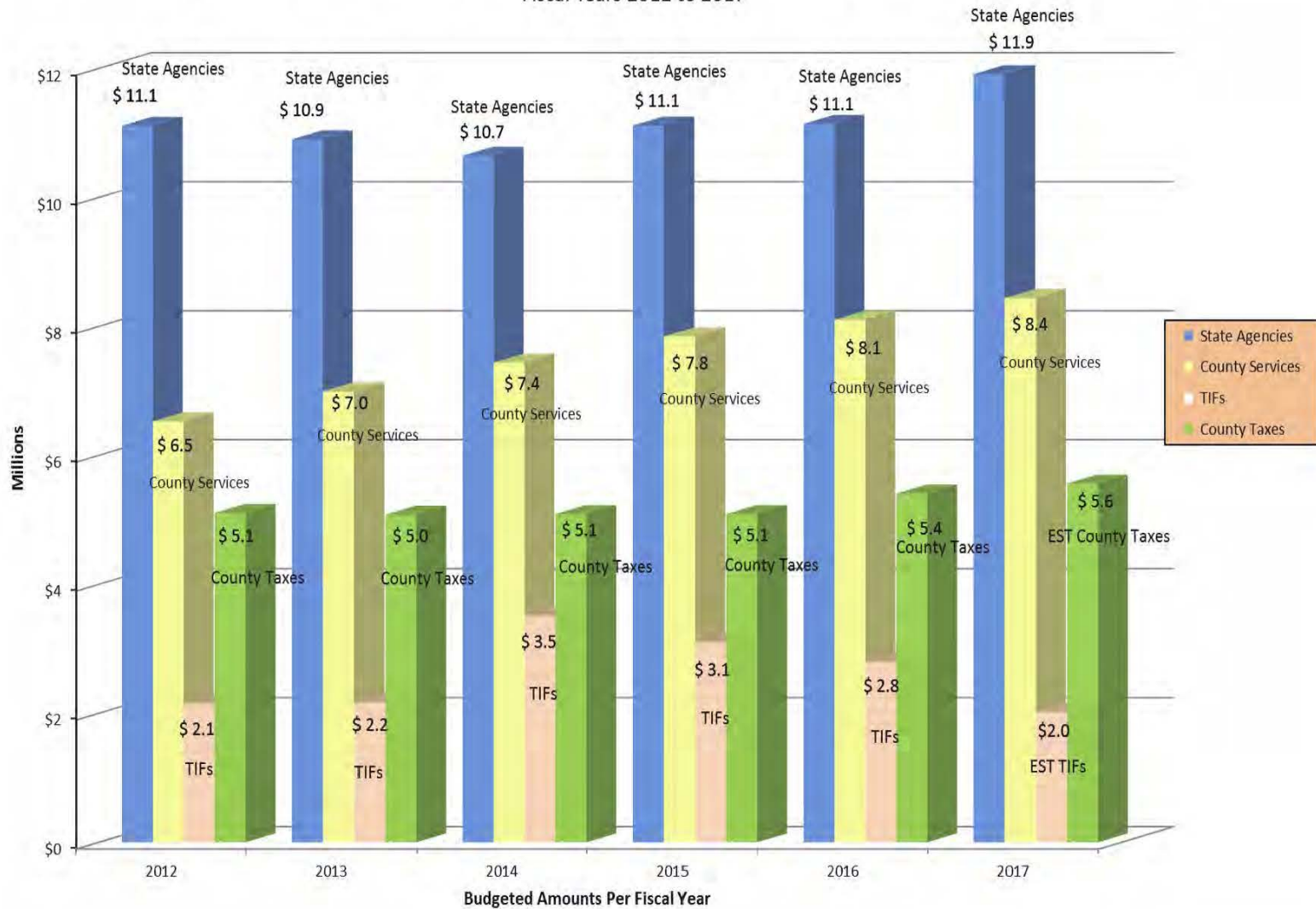
***First year of windmill TIFs in Hancock County

CHARTS AND GRAPHS

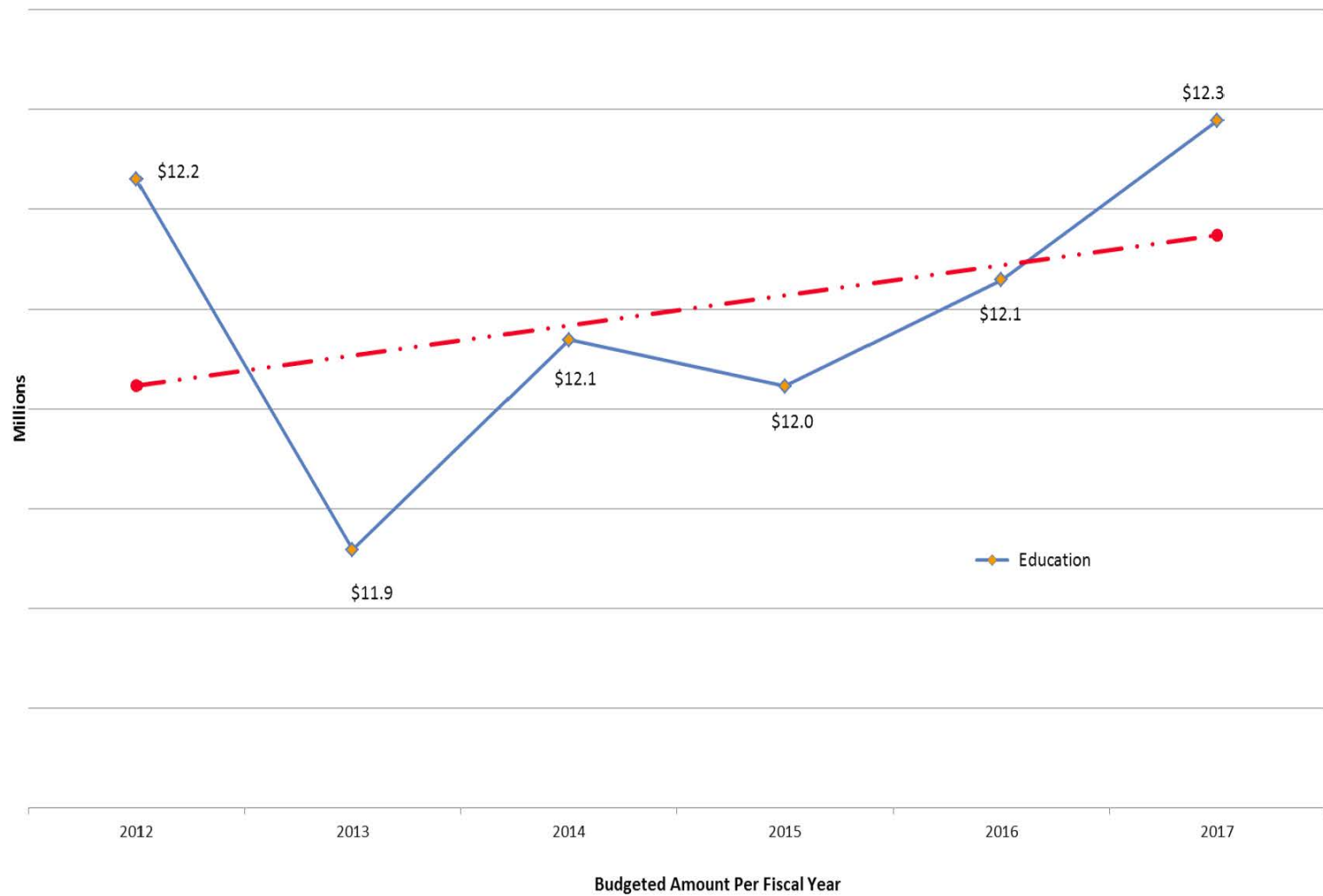
UT Education and Services Fund Historical Municipal Cost Component Percentages with UT County Taxes - Net of Revenue Fiscal Years 2012 to 2017



UT Education and Services Fund
Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue
 Fiscal Years 2012 to 2017

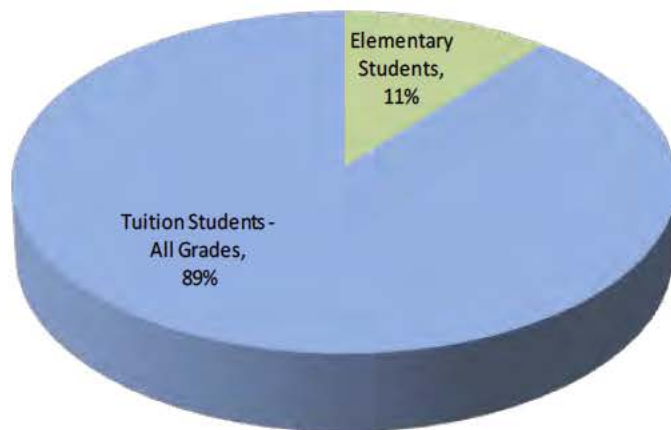


UT Education and Services Fund
Selected State Agencies Component - Education - Fiscal Years 2012 to 2017
with Linear Trendline



EUT Student Enrollment by Category For School Year 2016

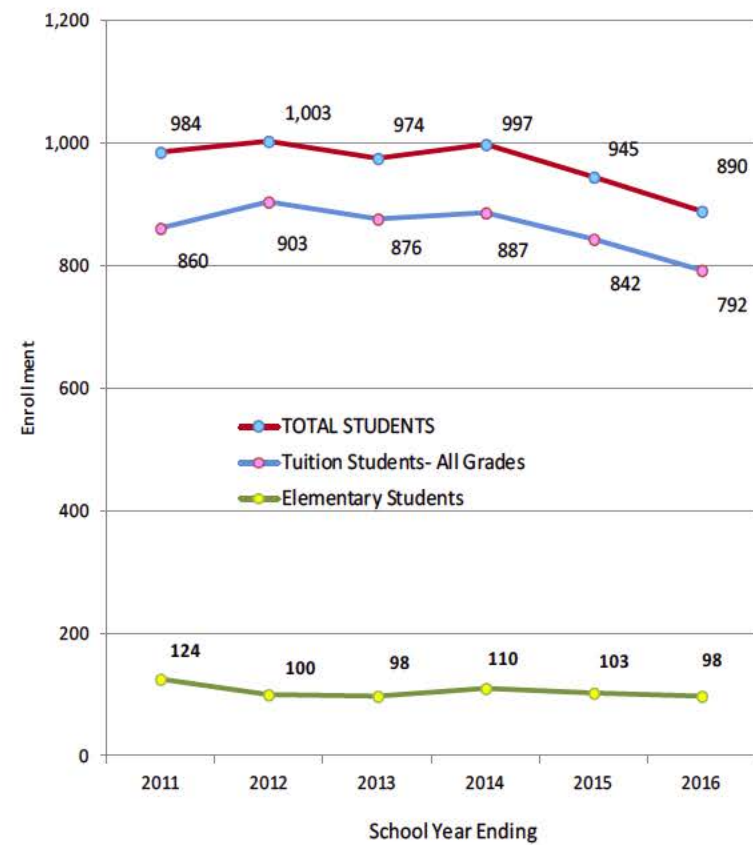
School Year 2016 Enrollments are Estimates
based on Oct 1, 2015 Enrollments



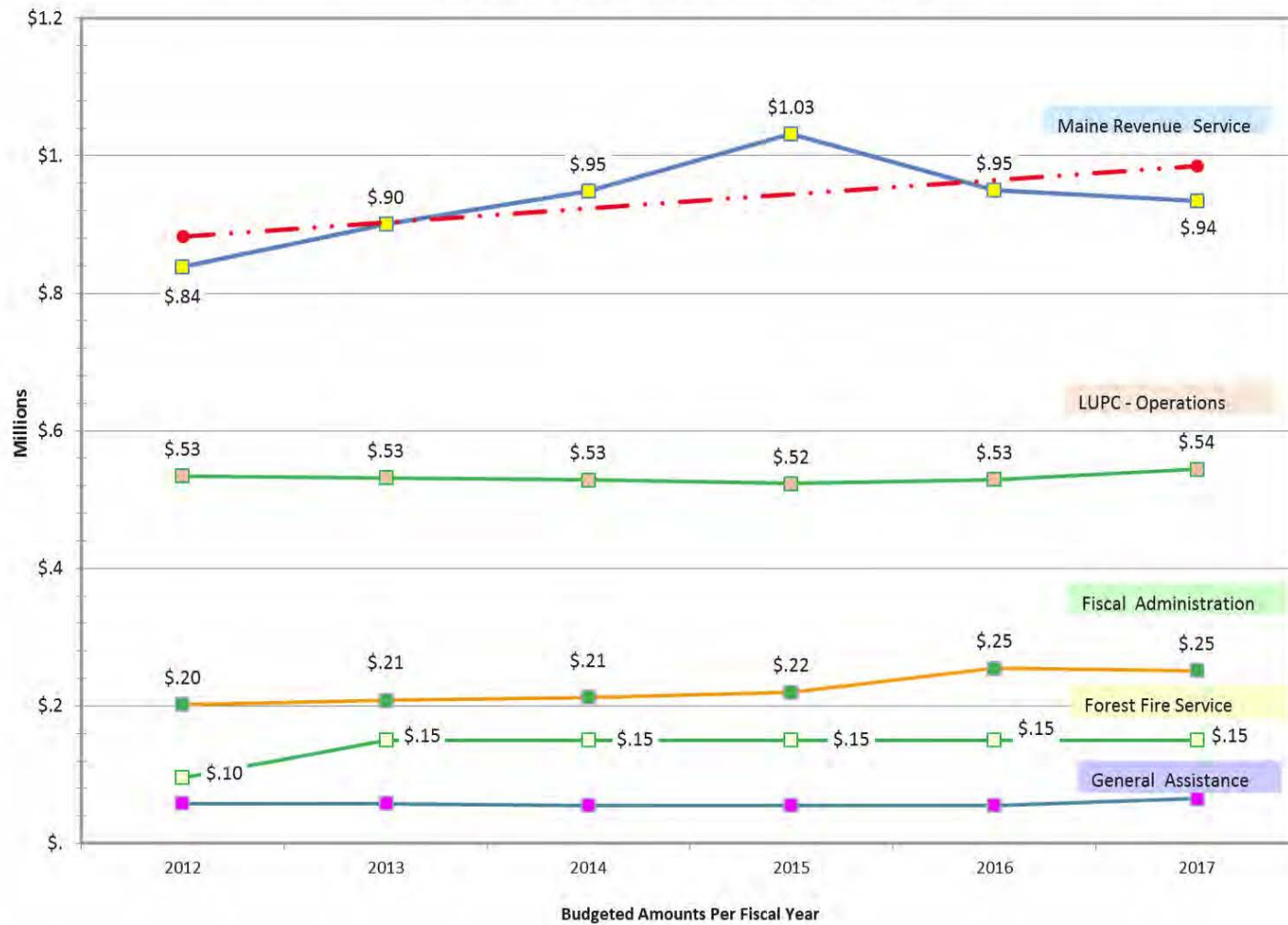
Total 2016 Student Enrollment - 890

Historical EUT Student Enrollment For School Years 2011 to 2016

School Year 2016 Enrollments are Estimates
based on October 1, 2015 Enrollments



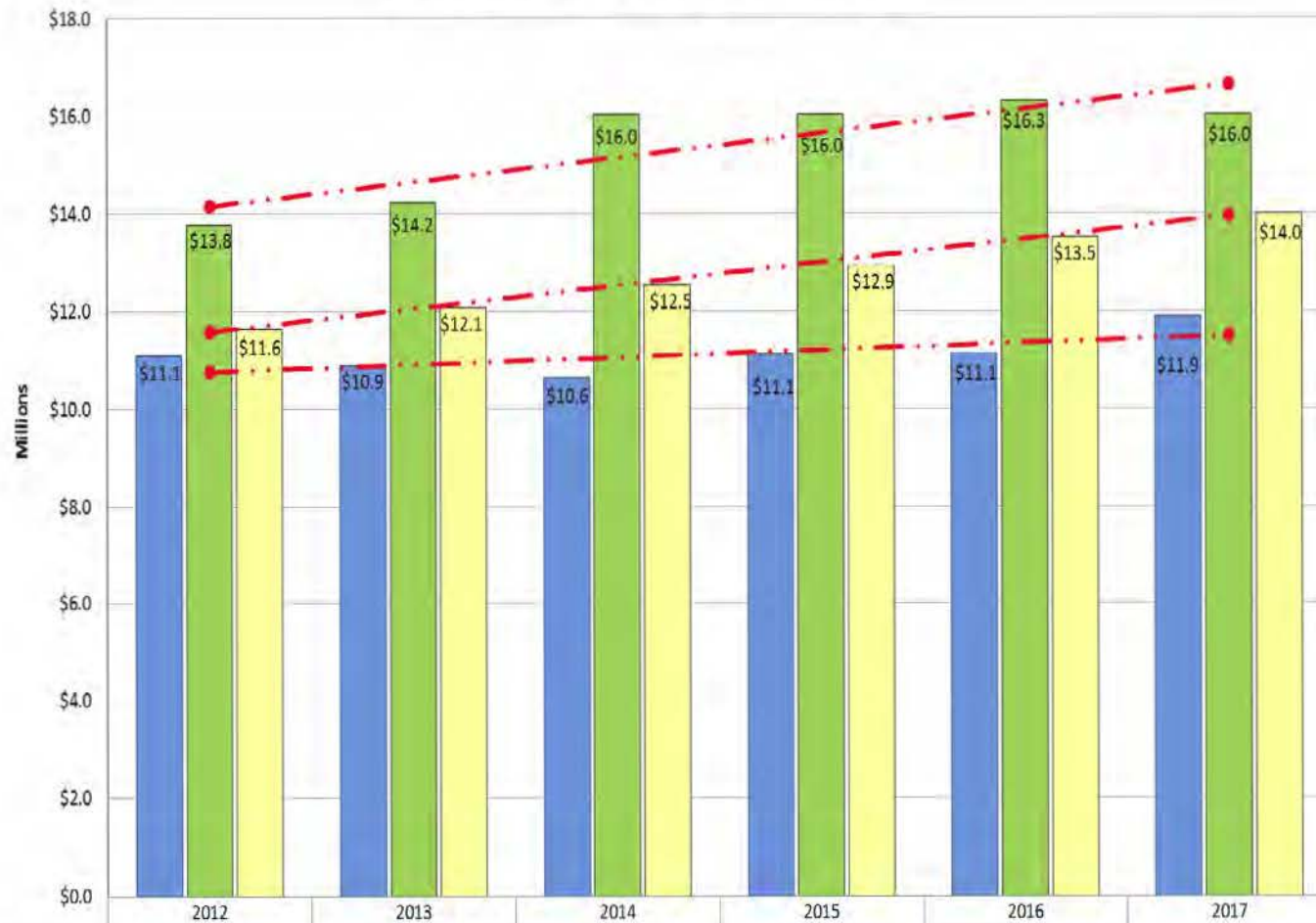
UT Education and Services Fund
Selected State Agencies Components Other Than Education - Fiscal Years 2012 to 2017
 with Linear Trendlines for Maine Revenue Service



UT Education and Services Fund

State Agency and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2012 to 2017

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

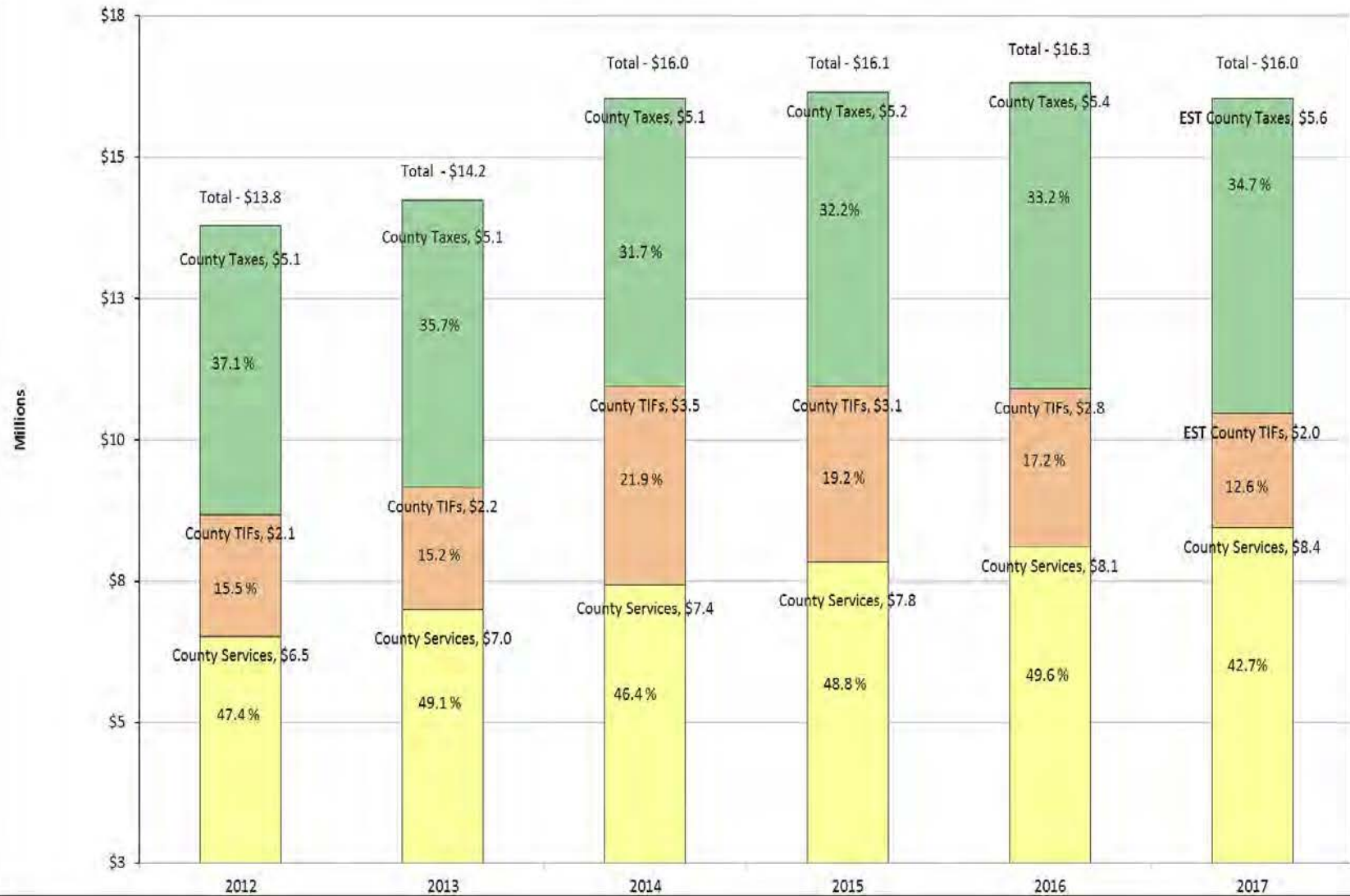


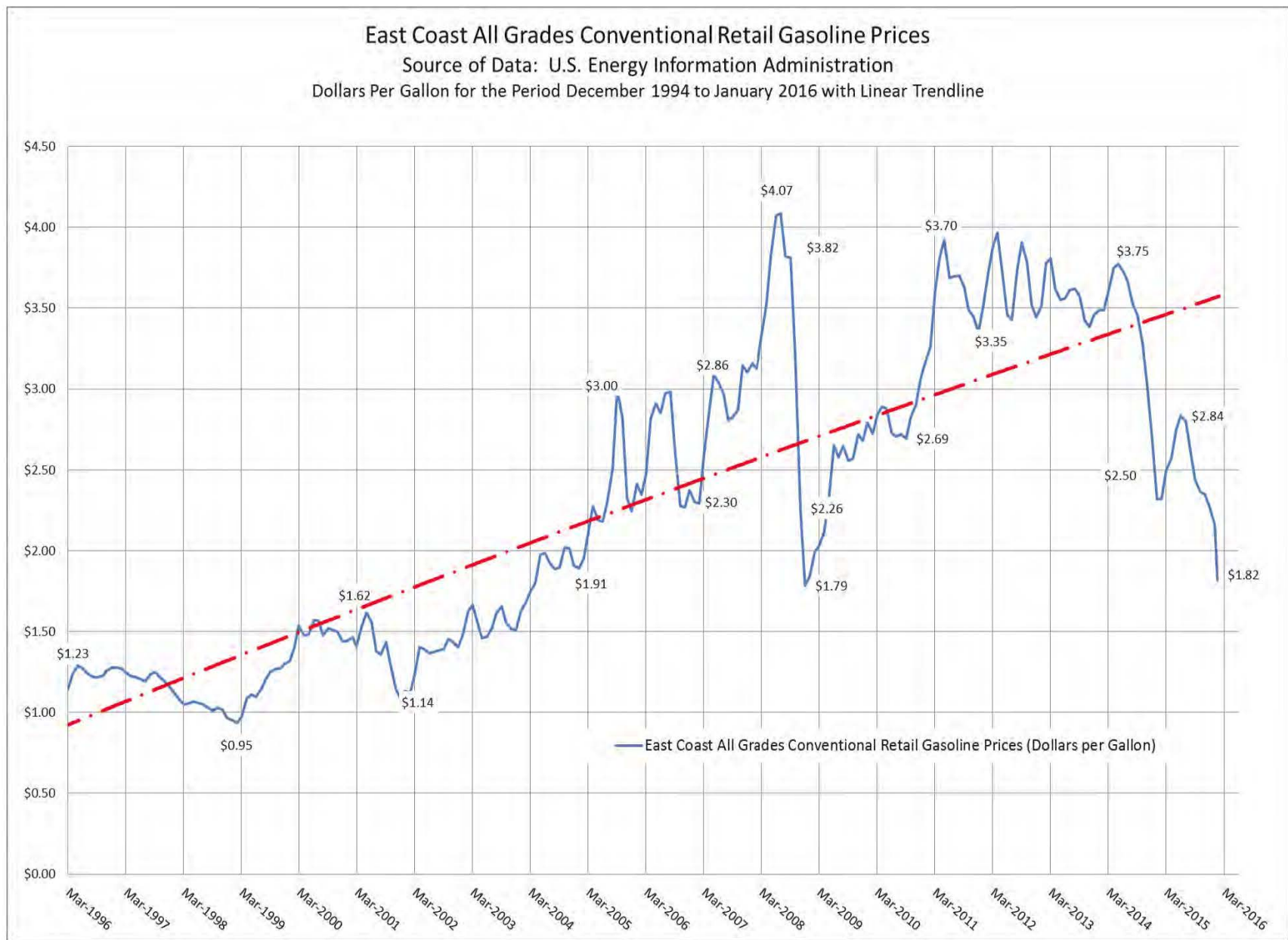
State Agency Services	11,111,951	10,899,939	10,647,550	11,115,163	11,140,586	11,911,194
1) County Services, Taxes, TIFS	\$13,784,508	\$14,242,991	\$16,042,112	\$16,035,516	\$16,312,736	\$16,031,361
2) County Services, Taxes, NO TIFS	11,635,443	12,074,155	12,532,112	12,935,516	13,512,736	14,004,361

Historical County Municipal Cost Component Percentages

For Fiscal Years 2012 to 2017

Net of Revenue





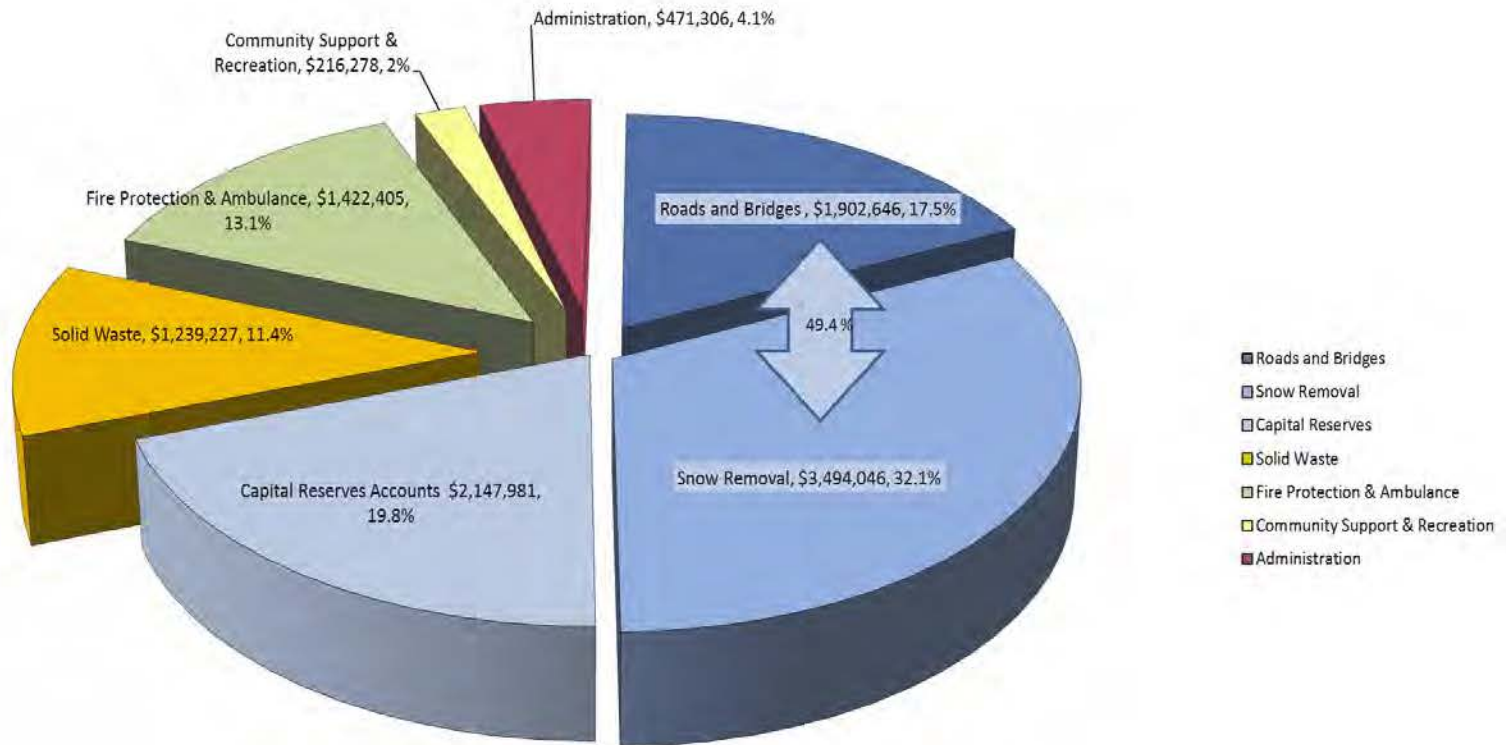
East Coast All Grades Conventional Retail Gasoline Prices

Source of Data: U.S. Energy Information Administration

Dollars Per Gallon for the Periods June 2012 to February 2016 With Linear Trendline



UT Education and Services Fund FY 2017 County Municipal Services Budgets by Function



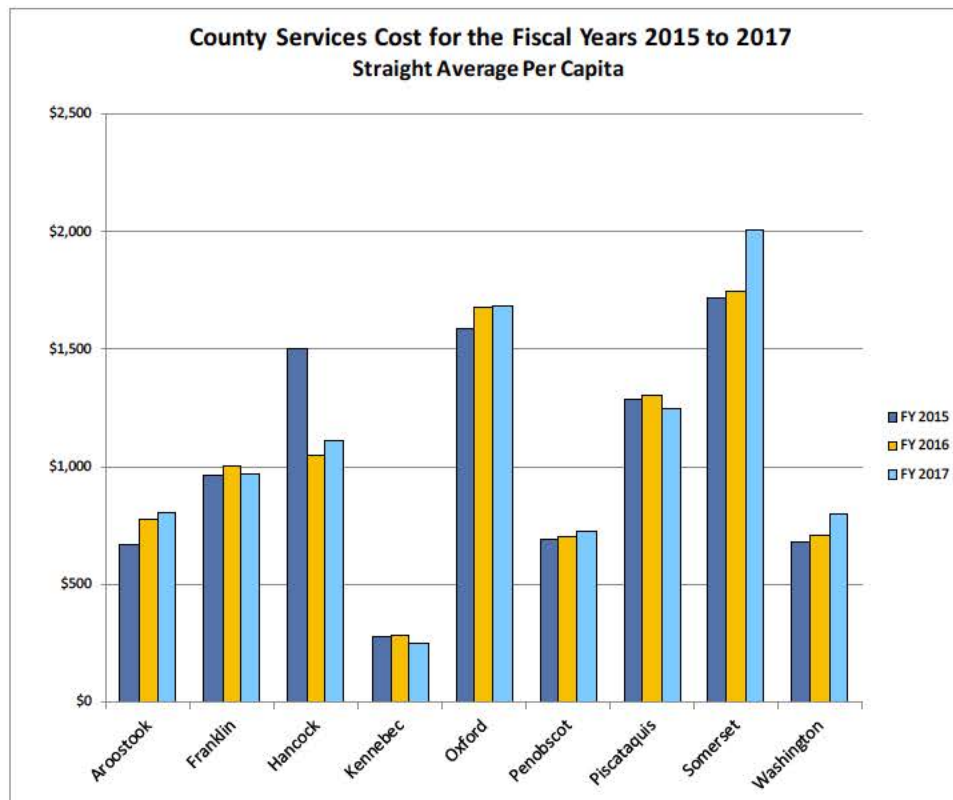
Gross 2017 County Service Budgets without Revenue Deductions
\$ 10.9 Million

NOTE: 49.4 % of the Functional Category Costs are directly related to the Retail Cost of Gasoline

SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY

County	FY 2015 Cost	FY 2015 County Services Tax Assessment	FY 2016 Cost	FY 2016 County Services Tax Assessment	FY 2017 Cost	US Census 2010 UT Resident Population	FY 2017 County Services Tax Assessment
	Per Capita		Per Capita		Per Capita		*
Aroostook	\$639	\$1,042,847	\$745	\$1,216,139	\$767	1,633	\$1,251,259
Franklin	967	991,854	1,004	1,029,624	973	1,026	998,235
Hancock	1,504	320,363	1,048	223,152	1,112	213	236,660
Kennebec	275	11,831	282	12,115	249	43	10,669
Oxford	1,590	1,185,959	1,673	1,247,937	1,686	746	1,257,130
Penobscot	691	1,020,403	700	1,033,537	724	1,476	1,067,291
Piscataquis	1,285	990,627	1,308	1,008,711	1,248	771	962,139
Somerset	1,721	1,441,824	1,746	1,463,162	2,005	838	1,679,712
Washington	684	839,105	710	870,612	798	1,227	978,140
		<u>\$7,844,813</u>		<u>\$8,104,989</u>		<u>7,973</u>	<u>\$8,441,235</u>
Straight Average of Services Cost Per Capita	<u>\$1,040</u>		<u>\$1,024</u>		<u>\$1,062</u>		
Weighted Average of Services Cost Per Capita	<u>\$984</u>		<u>\$1,017</u>		<u>\$1,059</u>		

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



FISCAL YEAR 2016 ANALYSIS

ANALYSIS OF MUNICIPAL COST COMPONENTS BUDGETS

FISCAL YEAR 2017

STATE SERVICES:

Office of the State Auditor – Fiscal Administrator of the Unorganized Territory (\$251,277)

Down 1.4% from FY 2016.

These revenues are used to fund positions created in 5 MRSA §246 and to support the annual audit, the annual report, and other administrative services of the unorganized Territory (UT).

In compliance with 36 MRSA §1605 (2-B), this revenue also reimburses the Passamaquoddy Tribe for \$13,473 of municipal services that are provided to non-tribal property owners in Indian Township.

Department of Education – Education in the Unorganized Territory (\$12,288,717)

Up 1.3% or \$159,596 from FY 2016. Increases in Personal Service Expenditure Category. All Other Expenditure Categories are the same as FY 2016

This revenue provides education, transportation, and special education services to approximately 890 students who reside in the Unorganized Territory. It represents an overall increase of 1.3% from last year's appropriation. The breakdown of students in the Unorganized Territory is as follows:

EUT Pupils by Category	April	April 1st	April 1st	EST Oct
	1st	April 1st	April 1st	1st
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Edmunds School, Washington County	55	53	55	54
Connor School, Aroostook County	35	40	32	32
Kingman Elementary, Penobscot County	<u>8</u>	<u>17</u>	<u>16</u>	<u>12</u>
Total UT School Students	98	110	103	98
Tuition Students - All Grades	<u>876</u>	<u>887</u>	<u>842</u>	<u>792</u>
Total number of EUT students	974	997	945	890

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

No Change from FY 2016.

This revenue provides forest fire control and suppression in the Unorganized Territory by the Maine Forest Service, and is based upon historical expenditures. There is no change in the amount requested for FY 2017.

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

Up 16.6% from FY 2016 - Increase in DHHS contracted Administrative Expenditures.

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

Maine Revenue Service – Property Tax Assessment – Operations (\$935,000)

Down 1.6% from FY 2016.

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

Agriculture, Conservation and Forestry – Land Use Planning Commission (LUPC) (\$544,194)

Up 2.9% from FY 2016 – Increase in State Valuation for the Unorganized Territory.

Revenue for LUPC services is budgeted in accordance with 12 MRSA §685-G which requires the Unorganized Territory to raise and reimburse the General Fund for .014% of the most current statewide valuation of the Unorganized Territory which is \$3,887,100,000 for Tax Year 2016.

COUNTY SERVICES:

Aroostook County (\$1,251,259)

Up 2.9% from FY 2016

The increase is driven by a \$60K expenditure growth in the functional categories for Roads/Bridges, Snow Removal and Capital Reserves. An increase in revenues of approximately \$24K mitigates the impact of the expenditure growth. FY 2017 will be the first full year of expenditures and revenues for Bancroft Township.

Franklin County (\$998,235)

Down 3.0% from FY 2016

This amount reflects a decrease in the expenditures for Snow Removal, and Solid Waste, and an increase of approximately \$8K in revenues.

Note: This is the eighth year of a 20-year capture of assessed value in Franklin County's TIF District in the Unorganized Territory. In FY 2017 the TIF estimate for Franklin County is \$1,041,000.

Actual TIF Disbursements to Franklin County

FISCAL YEAR				
PRIOR YEARS	2013-2014	2014-2015	2015-2016	TOTAL
\$4,418,368	\$1,717,498	\$1,342,438	\$1,115,104	\$8,593,407

Hancock County (\$236,660)

Up 6.1% from FY 2016

This increase is approximately \$13k in county services. The Snow Removal category represented the biggest increase, followed by expenditures in Solid Waste, and Roads, and Bridges.

Note: This is the fourth year of a 20-year capture of assessed value in Hancock County's TIF District in the Unorganized Territory. In FY 2017, the TIF estimate for Hancock County is \$282,000.

Actual TIF Disbursements to Hancock County

FISCAL YEAR				
PRIOR YEARS	2013-2014	2014-2015	2015-2016	TOTAL
0	\$385,781	\$392,617	\$298,991	\$1,077,390

Kennebec County (\$10,699)

Down \$ 1,000 from FY 2016

The request from Kennebec County for FY 2017 county services is \$10,669.

Oxford County (\$1,257,130)

Up .07% from FY 2016

After significant growth in county services for repairing roads and scour fragile bridges during the past three years, Oxford County Services budget has grown insignificantly in FY 2017.

Penobscot County (\$1,067,291)

Up 3.03% from FY 2016

Penobscot's County Service increases are in Snow Removal, Solid Waste, Fire Protection, and Capital Reserves. Most of the increases were funded through increases in revenue, and a revenue transfer from fund balance.

Piscataquis County (\$962,139)

Down 4.6% from FY 2016

The 2017 Piscataquis County Services budget funded increases in Road / Bridges, and Fire Protection expenditures through reductions in the Capital Reserves, and Administration categories, and a revenue transfer from fund balance.

Somerset County (\$1,679,712)

Up 14.8% from FY 2016

Somerset County Services for Fire Protection and Public Safety increased by \$ 166,299 Somerset County Commissioners entered into a contract with the Somerset County Sheriff to provide a dedicated patrol position to the unorganized territory in Somerset County.

Washington County (\$978,140)

Up 12.4% from FY 2016

The \$107,000 increase represents expenditure growth for Snow Removal, Road and Bridge Repairs, and Solid Waste costs. There was also a correction in budgeted revenues with an 11% reduction in Excise Taxes. This is the first substantive increase in costs for Washington County Services in the last six years.

Note: This is the eighth year of a 20-year capture of assessed value in Washington County's TIF District in the Unorganized Territory. In FY 2017 the TIF estimate for Washington County is \$704,000.

Actual TIF Disbursements to Washington County

FISCAL YEAR				
PRIOR YEARS	2013-2014	2014-2015	2015-2016	TOTAL
\$5,231,189	\$1,073,054	\$888,335	\$760,274	\$7,952,851

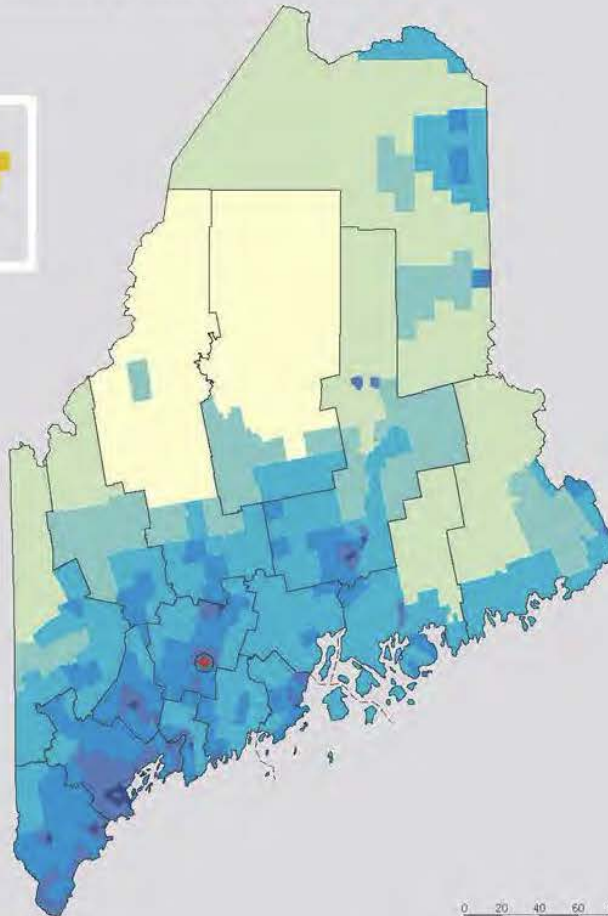
COUNTY BUDGET ANALYSIS

2010 Census: Maine Profile

Population Density by Census Tract

Maine Population
1970 to 2010

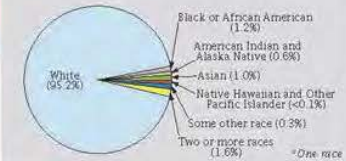
2010	1,328,361
2000	1,274,923
1990	1,227,928
1980	1,124,660
1970	992,048



United States
Census
Bureau

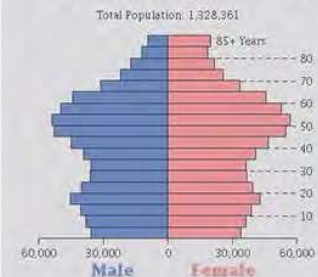
U.S. Department of Commerce Economics and Statistics Administration U.S. CENSUS BUREAU

State Race* Breakdown



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

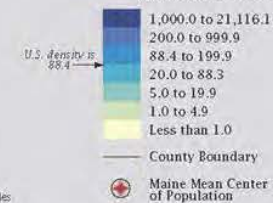
Population by Sex and Age



Housing Tenure



People per Square Mile by Census Tract

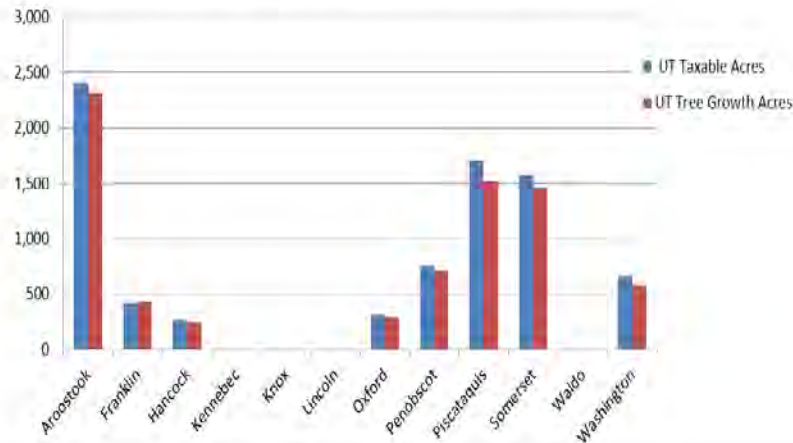


UNORGANIZED TERRITORY STATISTICS BY COUNTY

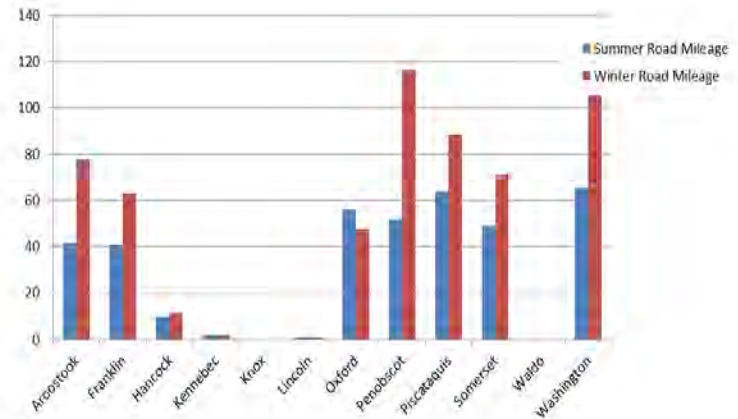
Source: Maine Revenue Services
(In Thousands)

Tax Code	County	Number of Townships Requiring Services	US Census 2010 Resident Population	UT Acres <i>In Thousands</i>	Tax Yr 2016 UT Taxable Acres <i>In Thousands</i>	Tax Yr 2016 UT Tree Growth Acres <i>In Thousands</i>	Tree Growth as a Percentage of Taxable Land	Miles of Road Summer Winter	Tax Yr 2014 Taxable Valuation <i>In Thousands</i>	Tax Yr 2015 Taxable Valuation <i>In Thousands</i>	Percent Growth in Taxable Valuation	Tax Yr 2016 Taxable Valuation <i>In Thousands</i>	Percent Growth in Taxable Valuation
03 - AR	Aroostook	110	1,633	2,570	2,412	2,315	96.0%	41.54 77.61	624,900	630,600	1.0%	648,800	2.9%
07 - FR	Franklin	27	1,026	514	416	438	100.0%	40.97 62.83	347,250	329,950	-5.0%	347,900	5.5%
09 - HA	Hancock	16	213	332	267	241	90.3%	9.64 11.45	245,900	260,350	5.9%	254,750	-2.2%
11 - KE	Kennebec	1	43	6	6	5	83.3%	1.72 1.72	5,050	6,700	32.7%	6,050	-9.8%
63 - KN	Knox	-	1	1	1	-	N/A	0 0	19,300	19,250	-0.3%	19,350	0.6%
15 - LI	Lincoln	-	1	2	1	-	N/A	0.85 0.85	15,150	15,200	0.4%	14,800	-2.7%
17 - OX	Oxford	19	746	406	315	285	90.5%	56 47.67	268,950	262,550	-2.4%	265,900	1.3%
19 - PE	Penobscot	39	1,476	851	760	715	94.1%	51.62 116.4	304,850	314,500	3.2%	330,950	5.3%
21 - PI	Piscataquis	93	771	2,142	1,710	1,526	89.2%	64.17 88.46	751,800	764,350	1.7%	781,900	2.3%
25 - SO	Somerset	82	838	1,723	1,578	1,460	92.5%	48.85 71.25	777,600	790,700	1.7%	814,300	3.0%
77 - WD	Waldo	-	-	-	-	-	N/A		2,000	2,000	0.0%	2,000	0.0%
29 - WA	Washington	35	1,227	747	660	580	87.9%	65.51 105.26	373,100	382,600	2.6%	400,400	4.7%
		422	7,975	9,294	8,126	7,565	93.1%	380.87 583.50	3,735,850	3,778,750	1.2%	3,887,100	2.9%

Unorganized Territory Tree Growth Acres
By County For Tax Year 2016



Mileage for Unorganized Territory Road
Maintenance By County For Tax Year 2016



UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES 2016-2017

	<u>Aroostook</u>	<u>Franklin</u>	<u>Hancock</u>	<u>Kennebec</u>	<u>Oxford</u>	<u>Penobscot</u>	<u>Piscataquis</u>	<u>Somerset</u>	<u>Washington</u>	<u>Total</u>
County Services:										
Roads and Bridges	\$ 278,060	189,861	67,500	0	278,000	105,500	352,385	314,465	316,875	1,902,646
Snow Removal	385,374	407,266	85,000	8,800	218,000	880,460	532,000	498,215	478,931	3,494,046
Solid Waste	138,131	123,780	32,000	4,600	83,000	236,275	297,700	200,600	123,141	1,239,227
Fire Protection & Public Safety	268,689	190,845	38,956	2,517	137,795	97,073	136,975	363,012	186,543	1,422,405
Community Support & Recreation	67,685	4,980	150	0	2,000	27,490	33,813	40,510	39,650	216,278
Other Services	6,117	3,500	22,664	1,400	17,700	3,250	9,000	8,750	0	72,381
Subtotal County Services	<u>1,144,056</u>	<u>920,232</u>	<u>246,270</u>	<u>17,317</u>	<u>736,495</u>	<u>1,350,048</u>	<u>1,361,873</u>	<u>1,425,552</u>	<u>1,145,140</u>	<u>8,346,983</u>
Other:										
Contingent	0	0	0	1,000	25,000	0	0	0	0	26,000
Capital/Equip/Paving Reserve	0	150,000	0	0	0	202,000	110,000	0	125,000	587,000
Capital - Outlay	0	11,500	0	0	500,000	0	0	0	0	511,500
Capital - Reserve	380,000	25,000	13,000	0	100,000	0	0	477,481	28,000	1,023,481
Subtotal Other	<u>380,000</u>	<u>186,500</u>	<u>13,000</u>	<u>1,000</u>	<u>625,000</u>	<u>202,000</u>	<u>110,000</u>	<u>477,481</u>	<u>153,000</u>	<u>2,147,981</u>
Administration	76,203	55,337	12,000	916	68,075	77,602	0	73,742	35,050	398,925
Total County Services Budget	<u>1,600,259</u>	<u>1,162,069</u>	<u>271,270</u>	<u>19,233</u>	<u>1,429,570</u>	<u>1,629,650</u>	<u>1,471,873</u>	<u>1,976,775</u>	<u>1,333,190</u>	<u>10,893,889</u>
Estimated Revenues:										
Local Road Assistance	74,000	41,140	9,000	2,064	58,140	90,000	71,184	63,996	75,000	484,524
Excise Taxes	250,000	130,000	22,000	6,500	110,000	200,000	140,000	190,000	186,000	1,234,500
Snowmobile	0	150	10	0	300	0	0	1,500	550	2,510
Other (includes interest)	25,000	8,750	3,600	0	4,000	95,584	93,550	41,567	13,500	285,551
Subtotal Revenues	<u>349,000</u>	<u>180,040</u>	<u>34,610</u>	<u>8,564</u>	<u>172,440</u>	<u>385,584</u>	<u>304,734</u>	<u>297,063</u>	<u>275,050</u>	<u>2,007,085</u>
Unassigned Fund Balance Transfer	0	(16,206)	0	0	0	176,775	205,000	0	80,000	445,569
Tax Commitment before TIF	<u>1,251,259</u>	<u>998,235</u>	<u>236,660</u>	<u>10,669</u>	<u>1,257,130</u>	<u>1,067,291</u>	<u>962,139</u>	<u>1,679,712</u>	<u>978,140</u>	<u>8,441,235</u>
*Anticipated TIF Tax Commitment	0	1,041,000	282,000	0	0	0	0	0	704,000	2,027,000
**Total Tax Commitment	<u>\$ 1,251,259</u>	<u>2,039,235</u>	<u>518,660</u>	<u>10,669</u>	<u>1,257,130</u>	<u>1,067,291</u>	<u>962,139</u>	<u>1,679,712</u>	<u>1,682,140</u>	<u>10,468,235</u>

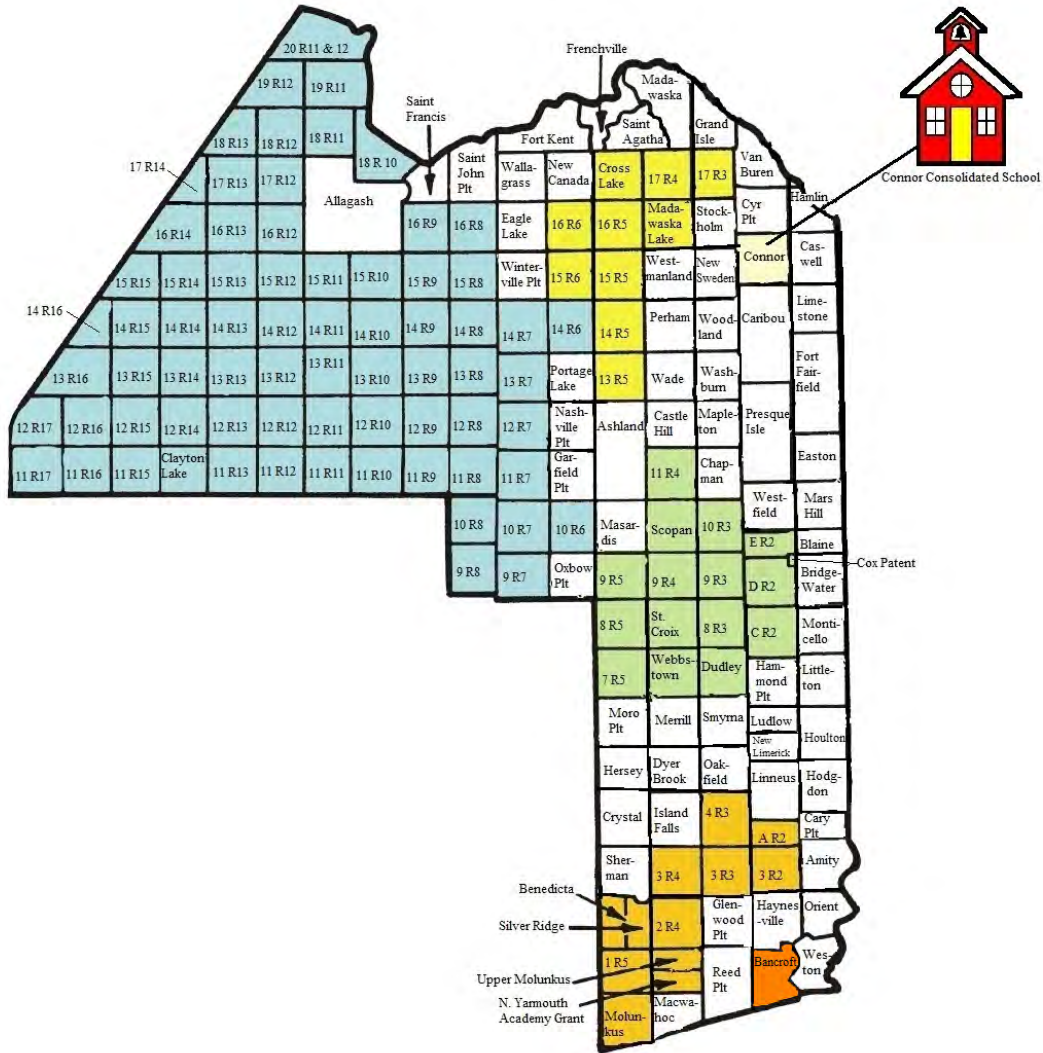
** Note: Does not include county taxes or overlay

* Allocation of 2016-17 TIF tax estimate from MRS is based upon the actual 2016 TIF distributions paid to counties.

*This amount is based on the Biennial Budget Amount in 014-18F-057303 that has been allocated to the county based on last year's TIF distribution.

Aroostook County Unorganized Territory

2010 Resident Population Census



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

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

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

***Bancroft deorganized June, 2015

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2017

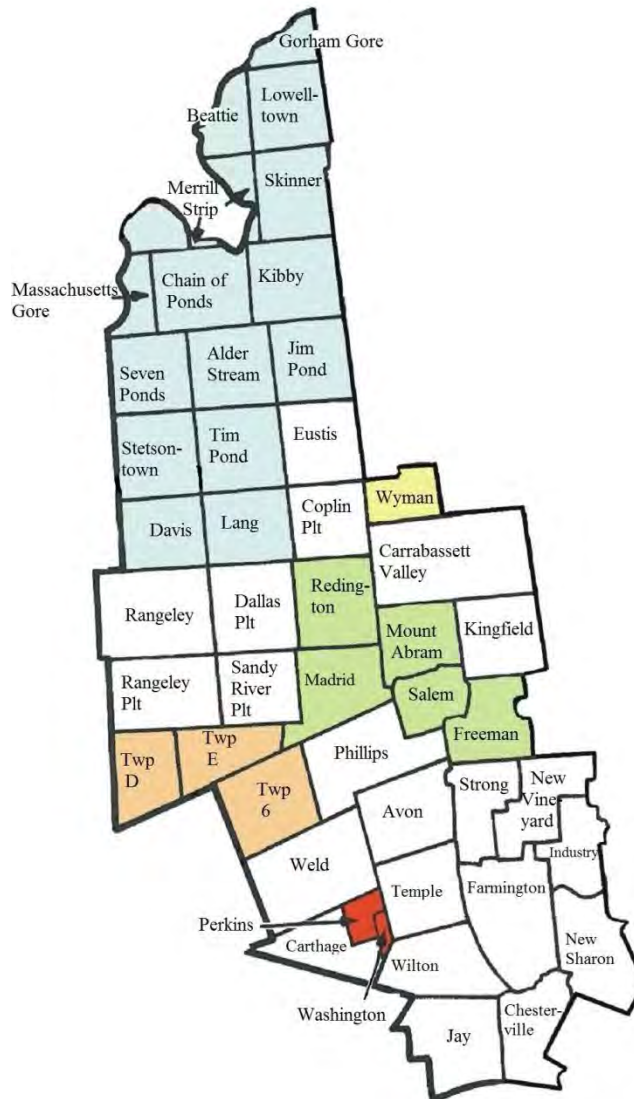
Aroostook

	<u>2012</u>	<u>2013</u>	% Increase (-)Decrease	<u>2014</u>	% Increase (-)Decrease	<u>2015</u>	% Increase (-)Decrease	<u>2016</u>	% Increase (-)Decrease	<u>2017</u>	% Increase (-)Decrease
County Services:											
Roads and bridges	\$ 211,677	221,482	4.6	262,905	18.7	274,993	4.6	319,773	16.3	278,060	-13.0
Snow Removal	272,520	283,095	3.9	293,505	3.7	298,354	1.7	376,574	26.2	385,374	2.3
Solid Waste	119,513	124,153	3.9	126,085	1.6	128,148	1.6	135,599	5.8	138,131	1.9
Fire Protection & Public Safety	200,211	208,234	4.0	180,200	-13.5	184,634	2.5	208,167	12.7	268,689	29.1
Community Support & Recreation	87,813	66,439	-24.3	71,904	8.2	69,867	-2.8	71,791	2.8	67,685	-5.7
Other Services	6,360	6,080	-4.4	3,000	-50.7	5,967	98.9	5,967	0.0	6,117	2.5
Subtotal County Services	<u>898,094</u>	<u>909,483</u>	<u>1.3</u>	<u>937,599</u>	<u>3.1</u>	<u>961,963</u>	<u>2.6</u>	<u>1,117,871</u>	<u>16.2</u>	<u>1,144,056</u>	<u>2.3</u>
Other:											
Contingent	0	0	N/A	0	N/A	0	N/A	0	0.0	0	N/A
Capital/Equip/Paving Reserve	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
Capital - Outlay	0	0	N/A	0	N/A	0	N/A	0	0.0	0	N/A
Capital - Reserve	<u>320,250</u>	<u>320,700</u>	<u>0.1</u>	<u>327,750</u>	<u>2.2</u>	<u>328,150</u>	<u>0.1</u>	<u>349,000</u>	<u>6.4</u>	<u>380,000</u>	<u>8.9</u>
Subtotal Other	<u>320,250</u>	<u>320,700</u>	<u>0.1</u>	<u>327,750</u>	<u>2.2</u>	<u>328,150</u>	<u>0.1</u>	<u>349,000</u>	<u>6.4</u>	<u>380,000</u>	<u>8.9</u>
Administration	60,920	61,509	1.0	63,265	2.9	64,506	2.0	73,344	13.7	76,203	3.9
Total County Services Budget	<u>1,279,264</u>	<u>1,291,692</u>	<u>1.0</u>	<u>1,328,614</u>	<u>2.9</u>	<u>1,354,619</u>	<u>2.0</u>	<u>1,540,215</u>	<u>13.7</u>	<u>1,600,259</u>	<u>3.9</u>
Estimated Revenues:											
Local Road Assistance	62,200	32,000	-48.6	62,000	93.8	62,272	0.4	59,076	-5.1	74,000	25.3
Excise Taxes	230,000	232,000	0.9	232,000	0.0	240,000	3.4	240,000	0.0	250,000	4.2
Snowmobile	1,500	1,500	0.0	1,500	0.0	1,500	0.0	0	N/A	0	N/A
Other	<u>32,400</u>	<u>23,000</u>	<u>-29.0</u>	<u>8,000</u>	<u>-65.2</u>	<u>8,000</u>	<u>0.0</u>	<u>25,000</u>	<u>212.5</u>	<u>25,000</u>	<u>0.0</u>
Subtotal Revenues	<u>326,100</u>	<u>318,500</u>	<u>-2.3</u>	<u>303,500</u>	<u>-4.7</u>	<u>311,772</u>	<u>2.7</u>	<u>324,076</u>	<u>3.9</u>	<u>349,000</u>	<u>7.7</u>
Unassigned Fund Balance Transfer	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>	<u>N/A</u>	<u>0</u>	<u>N/A</u>	<u>0</u>	<u>N/A</u>	<u>0</u>	<u>N/A</u>
Tax Commitment before TIF	<u>953,164</u>	<u>973,192</u>	<u>2.1</u>	<u>1,025,114</u>	<u>5.3</u>	<u>1,042,847</u>	<u>1.7</u>	<u>1,216,139</u>	<u>16.6</u>	<u>1,251,259</u>	<u>2.9</u>
TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
*Total Tax Commitment	<u>\$ 953,164</u>	<u>973,192</u>	<u>2.1</u>	<u>1,025,114</u>	<u>5.3</u>	<u>1,042,847</u>	<u>1.7</u>	<u>1,216,139</u>	<u>16.6</u>	<u>1,251,259</u>	<u>2.9</u>

* Note: Does not include county taxes or overlay

Franklin County Unorganized Territory

2010 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2017

Franklin

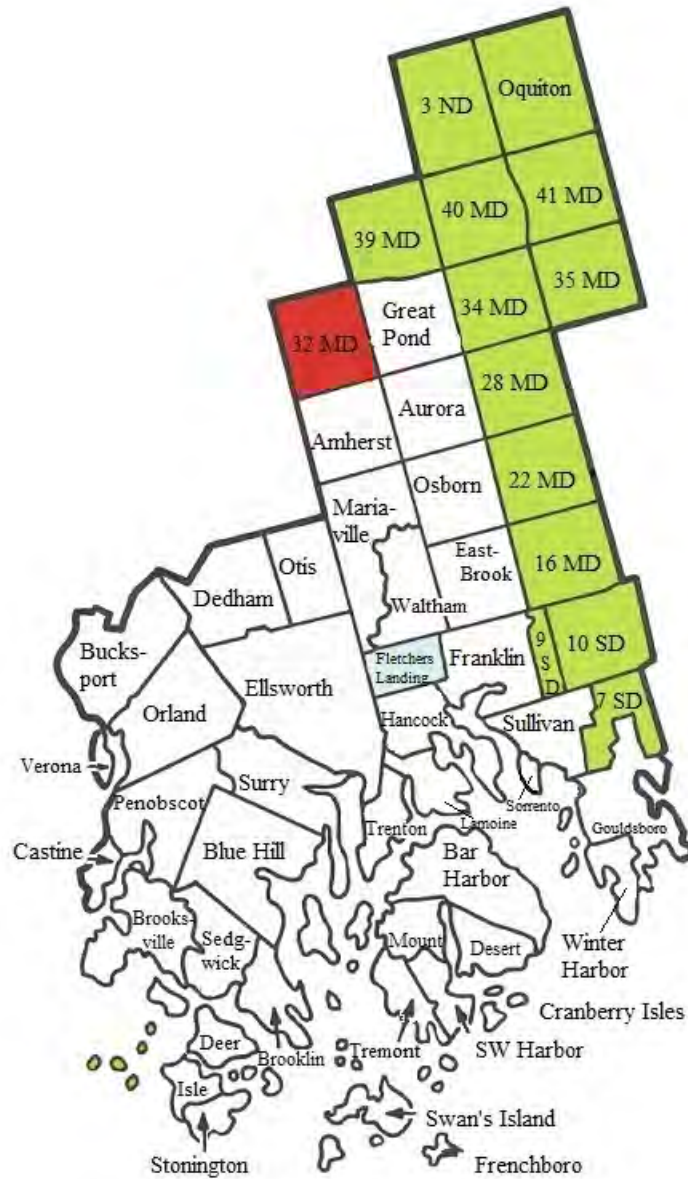
	<u>2012</u>	<u>2013</u>	% Increase (-) Decrease	<u>2014</u>	% Increase (-) Decrease	<u>2015</u>	% Increase (-) Decrease	<u>2016</u>	% Increase (-) Decrease	<u>2017</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 186,220	187,445	0.7	186,907	-0.3	188,146	0.7	188,489	0.2	189,861	0.7
Snow Removal	372,358	364,858	-2.0	403,325	10.5	403,750	0.1	433,345	7.3	407,266	-6.0
Solid Waste	107,869	100,110	-7.2	95,380	-4.7	142,941	49.9	137,608	-3.7	123,780	-10.0
Fire Protection & Public Safety	150,239	163,859	9.1	163,734	-0.1	169,992	3.8	180,994	6.5	190,845	5.4
Community Support & Recreation	3,955	8,609	117.7	4,167	-51.6	4,950	18.8	4,880	-1.4	4,980	2.0
Other Services	<u>1,500</u>	<u>1,500</u>	<u>0.0</u>	<u>2,500</u>	<u>66.7</u>	<u>2,500</u>	<u>0.0</u>	<u>2,500</u>	<u>0.0</u>	<u>3,500</u>	<u>40.0</u>
Subtotal County Services	<u>822,141</u>	<u>826,381</u>	<u>0.5</u>	<u>856,013</u>	<u>3.6</u>	<u>912,279</u>	<u>6.6</u>	<u>947,816</u>	<u>3.9</u>	<u>920,232</u>	<u>-2.9</u>
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	101,500	125,000	23.2	450,000	260.0	150,000	-66.7	150,000	0.0	150,000	0.0
Capital - Outlay	0	1,500	N/A	9,500	533.3	9,500	0.0	12,000	26.3	11,500	-4.2
Capital - Reserve	<u>0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>15,000</u>	<u>N/A</u>	<u>25,000</u>	<u>66.7</u>
Subtotal Other	<u>101,500</u>	<u>126,500</u>	<u>24.6</u>	<u>459,500</u>	<u>263.2</u>	<u>159,500</u>	<u>-65.3</u>	<u>177,000</u>	<u>11.0</u>	<u>186,500</u>	<u>5.4</u>
Administration	46,182	47,644	3.2	65,776	38.1	53,589	-18.5	56,241	4.9	55,337	-1.6
Total County Services Budget	<u>969,823</u>	<u>1,000,525</u>	<u>3.2</u>	<u>1,381,289</u>	<u>38.1</u>	<u>1,125,368</u>	<u>-18.5</u>	<u>1,181,057</u>	<u>4.9</u>	<u>1,162,069</u>	<u>-1.6</u>
Estimated Revenues:											
Local Road Assistance	58,932	58,932	0.0	58,932	0.0	44,400	-24.7	40,720	-8.3	41,140	1.0
Excise Taxes	100,000	100,000	0.0	100,000	0.0	100,000	0.0	125,000	25.0	130,000	4.0
Snowmobile	300	300	0.0	300	0.0	150	-50.0	150	0.0	150	0.0
Other	<u>11,500</u>	<u>11,500</u>	<u>N/A</u>	<u>11,500</u>	<u>0.0</u>	<u>11,500</u>	<u>0.0</u>	<u>5,500</u>	<u>-52.2</u>	<u>8,750</u>	<u>59.1</u>
Subtotal Revenues	<u>170,732</u>	<u>170,732</u>	<u>0.0</u>	<u>170,732</u>	<u>0.0</u>	<u>156,050</u>	<u>-8.6</u>	<u>171,370</u>	<u>9.8</u>	<u>180,040</u>	<u>5.1</u>
Unassigned Fund Balance Transfer	-6,982	-10,052	44.0	-48,128	N/A	-22,536	-53.2	-19,937	-11.5	-16,206	-18.7
Tax Commitment before TIF	<u>806,073</u>	<u>839,845</u>	<u>4.2</u>	<u>1,258,685</u>	<u>49.9</u>	<u>991,854</u>	<u>-21.2</u>	<u>1,029,624</u>	<u>3.8</u>	<u>998,235</u>	<u>-3.0</u>
**TIF Tax Commitment	1,226,544	1,173,216	-4.3	1,741,200	48.4	1,696,673	-2.6 *	1,432,813	-15.6	1,041,000	-27.3
Total Tax Commitment	\$ <u>2,032,617</u>	<u>2,013,061</u>	<u>-1.0</u>	<u>2,999,885</u>	<u>49.0</u>	<u>2,688,527</u>	<u>-10.4</u>	<u>2,462,437</u>	<u>-8.4</u>	<u>2,039,235</u>	<u>-17.2</u>

* Allocation of 2016-17 TIF tax estimate from MRS is based upon the actual 2016 TIF distributions paid to counties.

** Note: Does not include county taxes or overlay

Hancock County Unorganized Territory

2010 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES
Six Year Comparison Ended June 30, 2017

<u>Hancock</u>											
	<u>2012</u>	<u>2013</u>	<u>% Increase (-) Decrease</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 56,524	56,524	0.0	60,000	6.1	60,000	0.0	65,000	8.3	67,500	3.8
Snow Removal	70,000	70,000	0.0	70,000	0.0	71,000	1.4	75,000	5.6	85,000	13.3
Solid Waste	28,000	28,000	0.0	28,000	0.0	29,600	5.7	30,000	1.4	32,000	6.7
Fire Protection & Public Safety	27,000	27,057	0.2	27,556	1.8	28,056	1.8	38,456	37.1	38,956	1.3
Community Support & Recreation	1,150	1,150	0.0	150	-87.0	1,150	N/A	1,150	0.0	150	-87.0
Other Services	25,199	25,215	0.1	19,536	-22.5	22,004	12.6	24,804	12.7	22,664	-8.6
Subtotal County Services	<u>207,873</u>	<u>207,946</u>	<u>0.0</u>	<u>205,242</u>	<u>-1.3</u>	<u>211,810</u>	<u>3.2</u>	<u>234,410</u>	<u>10.7</u>	<u>246,270</u>	<u>5.1</u>
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	6,000	6,000	0.0	0	N/A	150,000	N/A	0	N/A	0	N/A
Capital - Outlay		0	0.0	8,000	N/A	3,000	-62.5	0	N/A	0	0.0
Capital Reserve	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>13,000</u>	<u>N/A</u>	<u>13,000</u>	<u>0.0</u>
Subtotal Other	<u>6,000</u>	<u>6,000</u>	<u>0.0</u>	<u>8,000</u>	<u>33.3</u>	<u>153,000</u>	<u>N/A</u>	<u>13,000</u>	<u>-91.5</u>	<u>13,000</u>	<u>0.0</u>
Administration	10,694	10,697	0.0	13,283	24.2	10,591	-20.3	11,720	10.7	12,000	2.4
Total County Services Budget	<u>224,567</u>	<u>224,643</u>	<u>0.0</u>	<u>226,525</u>	<u>0.8</u>	<u>375,401</u>	<u>65.7</u>	<u>259,130</u>	<u>-31.0</u>	<u>271,270</u>	<u>4.7</u>
Estimated Revenues:											
Local Road Assistance	12,732	12,732	0.0	12,732	0.0	10,368	-18.6	10,368	0.0	9,000	-13.2
Excise Taxes	16,000	16,000	0.0	16,000	0.0	18,500	15.6	22,000	18.9	22,000	0.0
Snowmobile	10	10	0.0	10	0.0	10	0.0	10	0.0	10	0.0
Other	<u>820</u>	<u>1,020</u>	<u>N/A</u>	<u>3,528</u>	<u>N/A</u>	<u>3,700</u>	<u>4.9</u>	<u>3,600</u>	<u>-2.7</u>	<u>3,600</u>	<u>0.0</u>
Subtotal Revenues	<u>29,562</u>	<u>29,762</u>	<u>0.7</u>	<u>32,270</u>	<u>8.4</u>	<u>32,578</u>	<u>1.0</u>	<u>35,978</u>	<u>10.4</u>	<u>34,610</u>	<u>-3.8</u>
Unassigned Fund Balance Transfer	<u>40,000</u>	<u>36,736</u>	<u>-8.2</u>	<u>33,848</u>	<u>-7.9</u>	<u>22,460</u>	<u>-33.6</u>	<u>0</u>	<u>-100.0</u>	<u>0</u>	<u>0.0</u>
Tax Commitment before TIF	<u>155,005</u>	<u>\$ 158,145</u>	<u>2.0</u>	<u>160,407</u>	<u>1.4</u>	<u>320,363</u>	<u>99.7</u>	<u>223,152</u>	<u>-30.3</u>	<u>236,660</u>	<u>6.1</u>
TIF Tax Commitment	0	0	N/A	408,964	N/A	371,103	-9.3 *	419,048	12.9	282,000	-32.7
**Total Tax Commitment	<u>\$ 155,005</u>	<u>158,145</u>	<u>2.0</u>	<u>569,371</u>	<u>N/A</u>	<u>691,466</u>	<u>21.4</u>	<u>642,200</u>	<u>-7.1</u>	<u>518,660</u>	<u>-19.2</u>

* Allocation of 2016-17 TIF tax estimate from MRS is based upon the actual 2016 TIF distributions paid to counties.

** 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, 2017

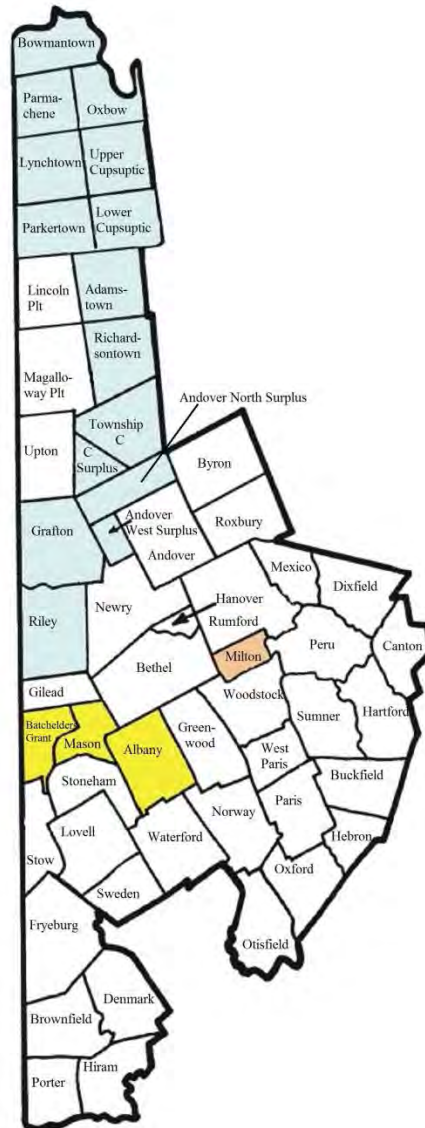
Kennebec

	<u>2012</u>	<u>2013</u>	<u>% Increase (-)Decrease</u>	<u>2014</u>	<u>% Increase (-)Decrease</u>	<u>2015</u>	<u>% Increase (-)Decrease</u>	<u>2016</u>	<u>% Increase (-)Decrease</u>	<u>2017</u>	<u>% Increase (-)Decrease</u>
County Services:											
Roads and Bridges	\$ 0	0	0.0	0	0 0	0	0.0	0	0.0	0	0.0
Snow Removal	8,000	7,500	-6.3	8,000	6.7	8,500	6.3	8,600	1.2	8,800	2.3
Solid Waste	4,500	4,300	-4.4	4,300	0 0	4,300	0.0	4,400	2.3	4,600	4.5
Fire Protection & Public Safety	2,247	2,515	11.9	2,517	0.1	2,517	0.0	2,517	0.0	2,517	0.0
Community Support & Recreation	0	0	0.0	0	0 0	0	0.0	0	0.0	0	0.0
Other Services	1,300	1,300	0.0	1,300	0 0	1,300	0.0	1,300	0.0	1,400	7.7
Subtotal County Services	16,047	15,615	-2.7	16,117	3 2	16,617	3.1	16,817	1.2	17,317	3.0
Other:											
Contingent	1,000	1,000	0.0	1,000	0 0	1,000	0.0	1,000	0.0	1,000	0.0
Capital/Equip/Paving Reserve	0	0	0.0	0	0 0	0	0.0	0	0.0	0	0.0
Capital - Outlay	0	0	0.0	0	0 0	0	0.0	0	0.0	0	0.0
Capital - Reserve	0	0	0.0	0	0 0	0	0.0	0	0.0	0	0.0
Subtotal Other	1,000	1,000	0.0	1,000	0 0	1,000	0.0	1,000	0.0	1,000	0.0
Administration	852	830.75	-2.5	856	3 0	881	2.9	891	1.1	916	2.8
Total County Services Budget	17,899	17,445.75	-2.5	17,973	3 0	18,498	2.9	18,708	1.1	19,233	2.8
Estimated Revenues:											
Local Road Assistance	2064	2064	0.0	2,064	0 0	2,064	0.0	2,064	0.0	2,064	0.0
Excise Taxes	8500	8000	-5.9	6,400	-20 0	6,400	0.0	6,400	0.0	6,500	1.6
Snowmobile	0	0	0.0	0	0 0	0	0.0	0	0.0	0	0.0
Other	0	0	0.0	0	0 0	0	0.0	0	0.0	0	0.0
Subtotal Revenues	10,564	10,064	-4.7	8,464	-15 9	8,464	0.0	8,464	0.0	8,564	1.2
Unassigned Fund Balance Transfer	3210	755.43	-76.5	(547)	-172.4	(1,797)	N/A	-1,871	4.1	0	-100.0
Tax Commitment before TIF	4,125	6,626 32	60.6	10,056	51 8	11,831	17.7	12,115	2.4	10,669	-11.9
TIF Tax Commitment	0	0 00	0.0	0	0 0	0	0.0	0	0.0	0	0.0
*Tax Commitment	\$ 4,125	6,626 32	60.6	10,056	51 8	11,831	17.7	12,115	2.4	10,669	-11.9

* Note: Does not include county taxes or overlay

Oxford County Unorganized Territory

2010 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

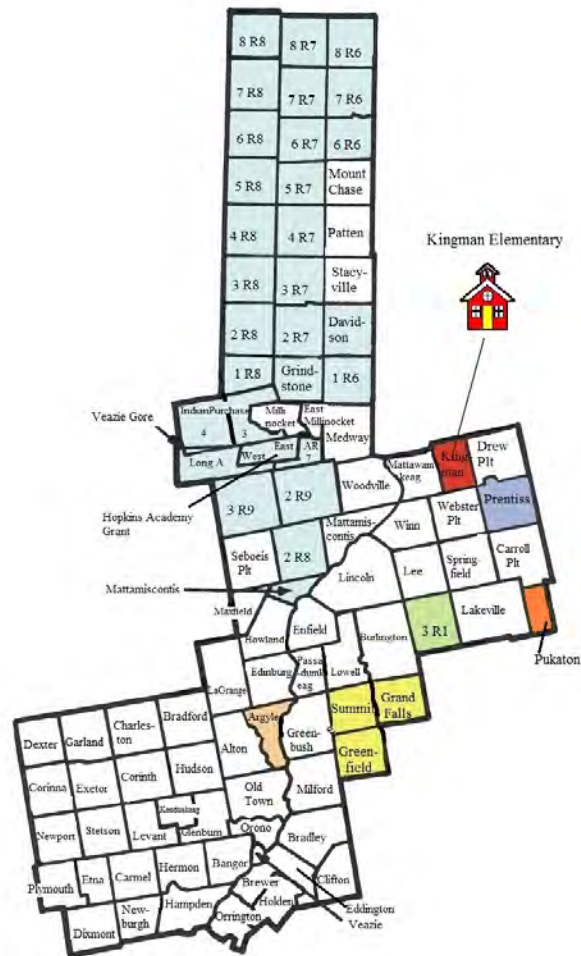
Six Year Comparison Ended June 30, 2017

Oxford

	<u>2012</u>	<u>2013</u>	<u>% Increase (-) Decrease</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 222,750	222,750	0.0	228,800	2.7	232,800	1.7	233,000	0.1	278,000	19.3
Snow Removal	200,250	213,750	6.7	200,000	-6.4	202,000	1.0	218,000	7.9	218,000	0.0
Solid Waste	74,000	74,000	0.0	77,000	4.1	78,540	2.0	78,000	-0.7	83,000	6.4
Fire Protection & Public Safety	143,623	130,915	-8.8	131,500	0.4	134,360	2.2	134,988	0.5	137,795	2.1
Community Support & Recreation	3,600	3,800	5.6	4,400	15.8	6,800	54.5	6,800	0.0	2,000	-70.6
Other Services	13,600	12,100	-11.0	11,600	-4.1	11,600	0.0	11,952	3.0	17,700	48.1
Subtotal County Services	657,823	657,315	-0.1	653,300	-0.6	666,100	2.0	682,740	2.5	736,495	7.9
Other:											
Contingent	25,000	25,000	0.0	25,000	0.0	25,000	0.0	25,000	0.0	25,000	0.0
Capital/Equip/Paving Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Outlay	200,000	300,000	50.0	300,000	0.0	500,000	66.7	500,000	0.0	500,000	0.0
Capital - Reserve	0	0	0.0	0	0.0	100,000	N/A	145,000	45.0	100,000	-31.0
Subtotal Other	225,000	325,000	44.4	325,000	0.0	625,000	92.3	670,000	7.2	625,000	-6.7
Administration	44,141	49,116	11.3	48,915	-0.4	64,555	32.0	67,637	4.8	68,075	0.6
Total County Services Budget	926,964	1,031,431	11.3	1,027,215	-0.4	1,355,655	32.0	1,420,377	4.8	1,429,570	0.6
Estimated Revenues:											
Local Road Assistance	60,396	60,396	0.0	60,396	0.0	60,396	0.0	58,140	-3.7	58,140	0.0
Excise Taxes	100,000	100,000	0.0	85,000	-15.0	105,000	23.5	110,000	4.8	110,000	0.0
Snowmobile	400	400	0.0	300	-25.0	300	0.0	300	0.0	300	0.0
Other	4,000	4,000	0.0	4,000	0.0	4,000	0.0	4,000	0.0	4,000	0.0
Total Estimated Revenues	164,796	164,796	0.0	149,696	-9.2	169,696	13.4	172,440	1.6	172,440	0.0
Unassigned Fund Balance Transfer	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Tax Commitment before TIF	762,168	866,635	13.7	877,519	1.3	1,185,959	35.1	1,247,937	5.2	1,257,130	0.7
TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
*Total Tax Commitment	\$ 762,168	866,635	13.7	877,519	1.3	1,185,959	35.1	1,247,937	5.2	1,257,130	0.7

* Note: Does not include county taxes or overlay

2010 Resident Population Census



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

*Prentiss deorganized June, 1990

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

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2016

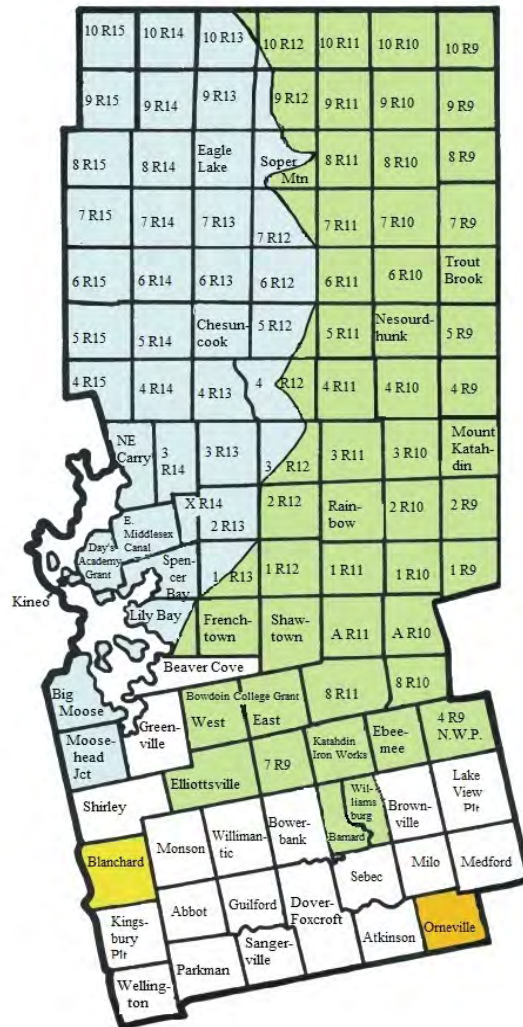
Penobscot

	<u>2012</u>	<u>2013</u>	<u>% Increase (-) Decrease</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 106,150	104,850	-1.2	107,550	2.6	106,050	-1.4	105,750	-0.3	105,500	-0.2
Snow Removal	793,231	796,575	0.4	799,900	0.4	818,575	2.3	845,201	3.3	880,460	4.2
Solid Waste	231,725	202,635	-12.6	209,355	3.3	207,950	-0.7	228,882	10.1	236,275	3.2
Fire Protection & Public Safety	96,160	99,030	3.0	92,305	-6.8	86,621	-6.2	90,195	4.1	97,073	7.6
Community Support & Recreation	25,700	26,200	1.9	26,800	2.3	26,700	-0.4	26,830	0.5	27,490	2.5
Other Services	3,000	3,000	0.0	3,000	0.0	3,000	0.0	3,250	8.3	3,250	0.0
Subtotal County Services	<u>1,255,966</u>	<u>1,232,290</u>	<u>-1.9</u>	<u>1,238,910</u>	<u>0.5</u>	<u>1,248,896</u>	<u>0.8</u>	<u>1,300,108</u>	<u>4.1</u>	<u>1,350,048</u>	<u>3.8</u>
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	110,000	176,850	60.8	184,900	4.6	183,900	-0.5	189,000	2.8	202,000	6.9
Capital - Outlay	0	0	0.0	4,000	0.0	0	-100.0	0	0.0	0	0.0
Capital - Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal Other	<u>110,000</u>	<u>176,850</u>	<u>60.8</u>	<u>188,900</u>	<u>6.8</u>	<u>183,900</u>	<u>-2.6</u>	<u>189,000</u>	<u>2.8</u>	<u>202,000</u>	<u>6.9</u>
Administration	68,298	70,457	3.2	71,390	1.3	71,640	0.4	74,455	3.9	77,602	4.2
Total County Services Budget	<u>1,434,264</u>	<u>1,479,597</u>	<u>3.2</u>	<u>1,499,200</u>	<u>1.3</u>	<u>1,504,436</u>	<u>0.3</u>	<u>1,563,563</u>	<u>3.9</u>	<u>1,629,650</u>	<u>4.2</u>
Estimated Revenues:											
Local Road Assistance	90,000	95,000	5.6	100,000	5.3	100,000	0.0	90,000	-10.0	90,000	0.0
Excise Taxes	158,000	178,000	12.7	180,000	1.1	180,000	0.0	190,000	5.6	200,000	5.3
Snowmobile	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	87,981	87,399	-0.7	85,906	-1.7	88,545	3.1	98,205	10.9	95,584	-2.7
Subtotal Revenues	<u>335,981</u>	<u>360,399</u>	<u>7.3</u>	<u>365,906</u>	<u>1.5</u>	<u>368,545</u>	<u>0.7</u>	<u>378,205</u>	<u>2.6</u>	<u>385,584</u>	<u>2.0</u>
Unassigned Fund Balance Transfer	<u>166,502</u>	<u>142,225</u>	<u>-14.6</u>	<u>136,794</u>	<u>-3.8</u>	<u>115,488</u>	<u>-15.6</u>	<u>151,822</u>	<u>31.5</u>	<u>176,775</u>	<u>16.4</u>
Tax Commitment before TIF	<u>931,781</u>	<u>976,973</u>	<u>4.9</u>	<u>996,500</u>	<u>2.0</u>	<u>1,020,403</u>	<u>2.4</u>	<u>1,033,536</u>	<u>1.3</u>	<u>1,067,291</u>	<u>3.3</u>
TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0		0	
*Tax Commitment	\$ <u>931,781</u>	<u>976,973</u>	<u>4.9</u>	<u>996,500</u>	<u>2.0</u>	<u>1,020,403</u>	<u>2.4</u>	<u>1,033,536</u>	<u>1.3</u>	<u>1,067,291</u>	<u>3.3</u>

* Note: Does not include county taxes or overlay

Piscataquis County Unorganized Territory

2010 Resident Population Census



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

*Blanchard deorganized in 1985

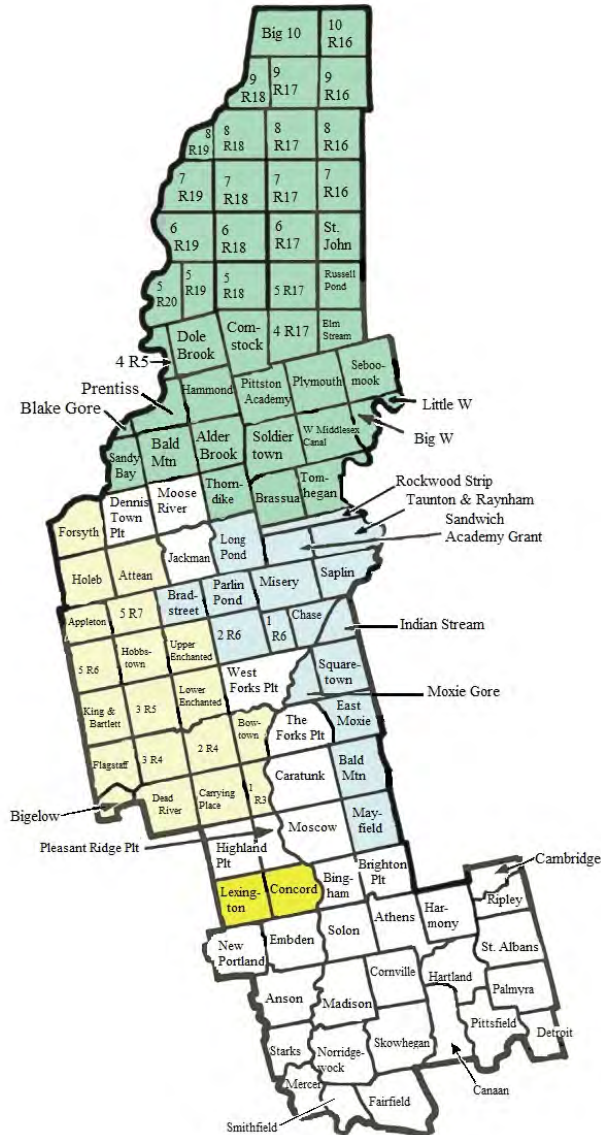
UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES
Six Year Comparison Ended June 30, 2016

<u>Piscataquis</u>											
	<u>2012</u>	<u>2013</u>	<u>% Increase (-) Decrease</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 220,750	412,425	86.8	326,900	-20.7	212,100	-35.1	293,700	38.5	352,385	20.0
Snow Removal	537,500	520,000	-3.3	516,000	-0.8	507,500	-1.6	537,000	5.8	532,000	-0.9
Solid Waste	280,800	289,425	3.1	363,700	25.7	255,500	-29.7	346,300	35.5	297,700	-14.0
Fire Protection & Public Safety	119,000	130,495	9.7	128,915	-1.2	130,875	1.5	132,775	1.5	136,975	3.2
Community Support & Recreation	18,463	18,413	-0.3	17,913	-2.7	19,813	10.6	32,813	65.6	33,813	3.0
Other Services	60,775	53,650	-11.7	58,980	9.9	24,700	-58.1	13,500	-45.3	9,000	-33.3
Subtotal County Services	<u>1,237,288</u>	<u>1,424,408</u>	<u>15.1</u>	<u>1,412,408</u>	<u>-0.8</u>	<u>1,150,488</u>	<u>-18.5</u>	<u>1,356,088</u>	<u>17.9</u>	<u>1,361,873</u>	<u>0.4</u>
Other:											
Contingent	0	0	0.0	0	0.0	0	N/A	0	0.0	0	0.0
Capital/Equip/Paving Reserve	194,000	0	-100.0	0	0.0	265,000	N/A	125,000	-52.8	110,000	-12.0
Capital - Outlay	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal other	<u>194,000</u>	<u>0</u>	<u>-100.0</u>	<u>0</u>	<u>0.0</u>	<u>265,000</u>	<u>N/A</u>	<u>125,000</u>	<u>-52.8</u>	<u>110,000</u>	<u>-12.0</u>
Administration	71,638	69,414	-3.1	70,620	1.7	70,774	0.2	74,054	4.6	0	-100.0
Total County Services Budget	<u>1,502,926</u>	<u>1,493,822</u>	<u>0.0</u>	<u>1,483,028</u>	<u>-0.7</u>	<u>1,486,262</u>	<u>0.2</u>	<u>1,555,142</u>	<u>4.6</u>	<u>1,471,873</u>	<u>-5.4</u>
Estimated Revenues:											
Local Road Assistance	81,000	81,000	0.0	81,000	0.0	76,800	-5.2	75,000	-2.3	71,184	-5.1
Excise Taxes	140,000	140,000	0.0	140,000	0.0	142,000	1.4	140,000	-1.4	140,000	0.0
Snowmobile	2,000	2,000	0.0	5,450	172.5	450	-91.7	400	-11.1	0	-100.0
Other	48,070	22,450	-53.3	69,207	N/A	76,385	10.4	106,031	38.8	93,550	-11.8
Subtotal Revenues	<u>271,070</u>	<u>245,450</u>	<u>-9.5</u>	<u>295,657</u>	<u>20.5</u>	<u>295,635</u>	<u>0.0</u>	<u>321,431</u>	<u>8.7</u>	<u>304,734</u>	<u>-5.2</u>
Unassigned Fund Balance Transfer	<u>265,000</u>	<u>300,000</u>	<u>13.2</u>	<u>300,000</u>	<u>0.0</u>	<u>200,000</u>	<u>-33.3</u>	<u>225,000</u>	<u>12.5</u>	<u>205,000</u>	<u>-8.9</u>
Tax Commitment before TIF	<u>966,856</u>	<u>948,372</u>	<u>-1.9</u>	<u>887,371</u>	<u>-6.4</u>	<u>990,627</u>	<u>11.6</u>	<u>1,008,711</u>	<u>1.8</u>	<u>962,139</u>	<u>-4.6</u>
TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
*Total Tax Commitment	<u>\$ 966,856</u>	<u>948,372</u>	<u>-1.9</u>	<u>887,371</u>	<u>-6.4</u>	<u>990,627</u>	<u>11.6</u>	<u>1,008,711</u>	<u>1.8</u>	<u>962,139</u>	<u>-4.6</u>

* 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, 2017

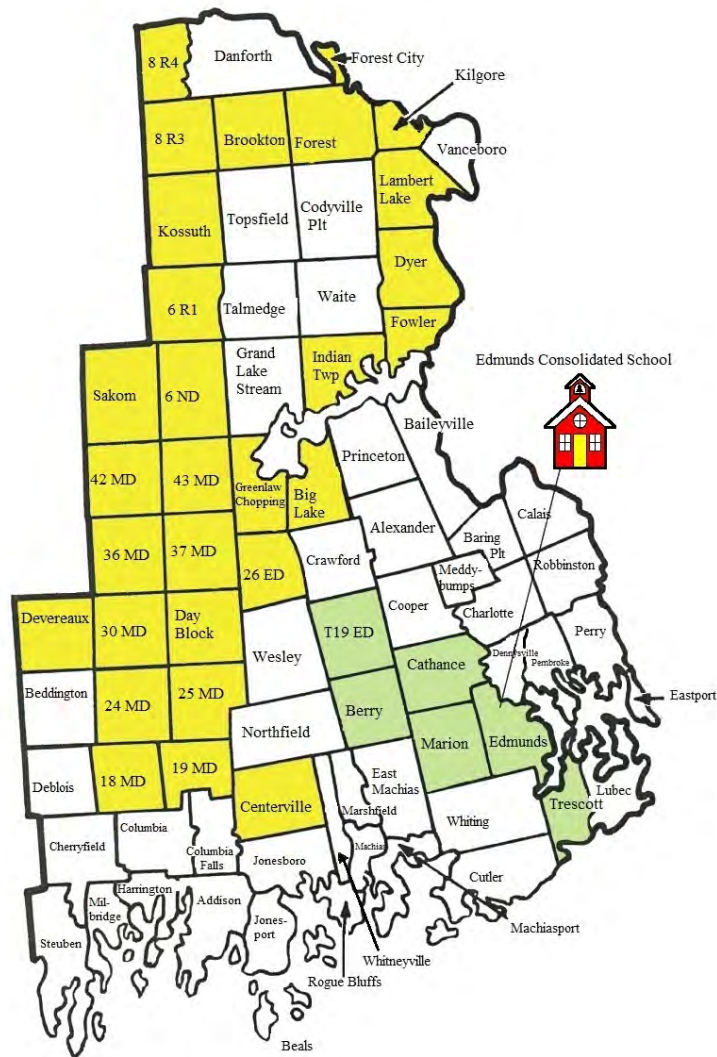
Somerset

	<u>2012</u>	<u>2013</u>	<u>% Increase (-) Decrease</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 285,828	291,831	2.1	307,588	5.4	281,517	-8.5	291,318	3.5	314,465	7.9
Snow Removal	377,591	417,173	10.5	456,663	9.5	491,269	7.6	440,000	-10.4	498,215	13.2
Solid Waste	210,500	203,567	-3.3	206,500	1.4	196,000	-5.1	199,000	1.5	200,600	0.8
Fire Protection & Public Safety	156,850	148,488	-5.3	173,285	16.7	182,523	5.3	196,713	7.8	363,012	84.5
Community Support & Recreation	40,407	46,800	15.8	49,304	5.4	44,554	-9.6	47,710	7.1	40,510	-15.1
Other Services	0	0	0.0	0	0.0	10,920	N/A	10,008	N/A	8,750	0.0
Subtotal County Services	1,071,176	1,107,859	3.4	1,193,340	7.7	1,206,783	1.1	1,184,749	-1.8	1,425,552	20.3
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	0	15,000	N/A	5,000	-66.7	8,500	70.0	350,000	4017.6	0	-100.0
Capital - Outlay	7,000	12,000	71.4	12,400	3.3	7,000	-43.5	12,000	71.4	0	-100.0
Capital - Reserve	325,000	484,764	49.2	473,820	-2.3	415,114	-12.4	131,000	-68.4	477,481	N/A
Subtotal Other	332,000	511,764	54.1	491,220	-4.0	430,614	-12.3	493,000	14.5	477,481	-3.1
Administration	68,607	69,520	1.3	52,000	-25.2	70,195	35.0	69,920	-0.4	73,742	5.5
Total County Services Budget	1,471,783	1,689,143	14.8	1,736,560	2.8	1,707,592	-1.7	1,747,669	2.3	1,976,775	13.1
Estimated Revenues:											
Local Road Assistance	74,288	68,308	-8.0	68,308	0.0	68,004	-0.4	63,996	-5.9	63,996	0.0
Excise Taxes	125,000	135,000	8.0	135,000	0.0	160,000	18.5	175,000	9.4	190,000	8.6
Snowmobile/Whitewater Rafting	2,500	1,300	-48.0	1,300	0.0	8,700	N/A	1,300	-85.1	1,500	15.4
Other	39,794	21,911	-44.9	32,498	48.3	29,064	-10.6	44,211	52.1	41,567	-6.0
Subtotal Revenues	241,582	226,519	-6.2	237,106	4.7	265,768	12.1	284,507	7.1	297,063	4.4
Unassigned Fund Balance Transfer	89,822	74,391	-17.2	86,510	16.3	0	-100.0	0	0.0	0	0.0
Tax Commitment before TIF	1,140,379	1,388,233	21.7	1,412,944	1.8	1,441,824	2.0	1,463,162	1.5	1,679,712	14.8
TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
*Total Tax Commitment	\$ 1,140,379	1,388,233	21.7	1,412,944	1.8	1,441,824	2.0	1,463,162	1.5	1,679,712	14.8

* Note: Does not include county taxes or overlay

Washington County Unorganized Territory

2010 Resident Population Census



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

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

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

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2016

Washington

	<u>2012</u>	<u>2013</u>	<u>% Increase (-) Decrease</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 321,659	328,015	2.0	298,046	-9.1	326,046	9.4	299,095	-8.3	316,875	5.9
Snow Removal	432,987	465,561	7.5	450,755	-3.2	462,755	2.7	457,740	-1.1	478,931	4.6
Solid Waste	117,842	130,137	10.4	116,213	-10.7	117,713	1.3	113,358	-3.7	123,141	8.6
Fire Protection & Public Safety	82,279	160,281	94.8	139,679	-12.9	152,130	8.9	145,580	-4.3	186,543	28.1
Community Support & Recreation	42,186	55,893	32.5	39,216	-29.8	58,166	48.3	50,271	-100.0	39,650	-21.1
Other Services	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal County Services	996,953	1,139,887	14.3	1,043,909	-8.4	1,116,810	7.0	1,066,044	-4.5	1,145,140	7.4
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	0	0	0.0	0	0.0	0	0.0	125,000	N/A	125,000	0.0
Capital - Outlay	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Reserve	119,000	116,000	-2.5	127,500	9.9	145,000	13.7	16,000	N/A	28,000	75.0
Subtotal Other	119,000	116,000	-2.5	127,500	9.9	145,000	13.7	141,000	-2.8	153,000	8.5
Administration	40,174	31,397	-21.8	29,285	-6.7	31,545	7.7	37,418	18.6	35,050	-6.3
Total County Services Budget	1,156,127	1,287,284	11.3	1,200,694	-6.7	1,293,355	7.7	1,244,462	-3.8	1,333,190	7.1
Estimated Revenues:											
Local Road Assistance	99,900	99,900	0.0	99,900	0.0	80,000	-19.9	75,000	-6.3	75,000	0.0
Excise Taxes	195,702	225,000	15.0	220,000	-2.2	215,000	-2.3	210,000	-2.3	186,000	-11.4
Snowmobile	483	550	13.9	550	0.0	550	0.0	550	0.0	550	0.0
Other	31,600	50,900	61.1	17,600	-65.4	13,700	-22.2	18,300	33.6	13,500	-26.2
Subtotal Revenues	327,685	376,350	14.9	338,050	-10.2	309,250	-8.5	303,850	-1.7	275,050	-9.5
Unassigned Fund Balance Transfer	20,000	75,000	N/A	50,000	-33.3	145,000	190.0	70,000	-51.7	80,000	14.3
Tax Commitment before TIF	808,442	835,934	3.4	812,644	-2.8	839,105	3.3	870,612	3.8	978,140	12.4
TIF Tax Commitment	922,521	995,620	7.9	1,359,836	0.4	1,032,224	-24.1 *	948,139	-8.1	704,000	-25.7
**Total Tax Commitment	\$ 1,730,963	1,831,554	5.8	2,172,480	18.6	1,871,329	-13.9	1,818,751	-2.8	1,682,140	-7.5

* Allocation of 2016-17 TIF tax estimate from MRS is based upon the actual 2016 TIF distributions paid to counties.

** Note: Does not include county taxes or overlay

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2017

Totals by Service Category

	<u>2012</u>	<u>2013</u>	<u>% Increase (-) Decrease</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 1,544,251	1,748,455	13.2	1,766,853	1.1	1,681,652	-4.8	1,796,125	6.8	1,902,646	5.9
Snow Removal	3,064,437	3,138,512	2.4	3,198,148	1.9	3,263,703	2.0	3,391,460	3.9	3,494,046	3.0
Solid Waste	1,174,749	1,156,327	-1.6	1,226,533	6.1	1,160,692	-5.4	1,273,147	9.7	1,239,227	-2.7
Fire Protection & Public Safety	1,043,693	1,065,674	2.1	1,039,691	-2.4	1,071,708	3.1	1,130,385	5.5	1,422,405	25.8
Community Support & Recreation	177,535	193,411	8.9	210,774	9.0	232,000	10.1	242,245	4.4	216,278	-10.7
Other Services	158,696	218,805	37.9	114,839	-47.5	81,991	-28.6	73,281	-10.6	72,381	-1.2
Subtotal County Services	<u>7,163,361</u>	<u>7,521,184</u>	<u>5.0%</u>	<u>7,556,838</u>	<u>0.5%</u>	<u>7,491,746</u>	<u>-0.9%</u>	<u>7,906,643</u>	<u>5.5</u>	<u>8,346,983</u>	<u>5.6</u>
Other:											
Contingent	26,000	26,000	0.0	26,000	0.0	26,000	N/A	26,000	0.0	26,000	0.0
Capital/Equip/Paving Reserve	0	0	0.0	0	0.0	0	0.0	939,000	N/A	587,000	-37.5
Capital - Outlay	200,000	328,500	64.3	300,000	-8.7	528,000	76.0	524,000	-0.8	511,500	-2.4
Capital - Reserve	1,182,750	1,229,314	3.9	1,602,870	30.4	1,737,164	8.4	669,000	-61.5	643,481	-3.8
Subtotal Other	<u>1,408,750</u>	<u>1,583,814</u>	<u>12.4</u>	<u>1,928,870</u>	<u>21.8</u>	<u>2,291,164</u>	<u>18.8</u>	<u>2,158,000</u>	<u>-5.8</u>	<u>2,147,981</u>	<u>-0.5</u>
Administration	411,506	410,585	-0.2	415,390	1.2	438,276	5.5	465,680	6.3	398,925	-14.3
Total County Services Budget	<u>8,983,617</u>	<u>9,515,583</u>	<u>5.9</u>	<u>9,901,098</u>	<u>4.1</u>	<u>10,221,186</u>	<u>3.2</u>	<u>10,530,323</u>	<u>3.0</u>	<u>10,893,889</u>	<u>3.5</u>
Estimated Revenues											
Local Road Assistance	541,512	540,332	-0.2	545,332	0.9	504,304	-7.5	474,364	-5.9	484,524	2.1
Excise Taxes	1,073,202	1,134,000	5.7	1,114,400	-1.7	1,166,900	4.7	1,218,400	4.4	1,234,500	1.3
Snowmobile	7,193	6,060	-15.8	9,410	55.3	11,660	23.9	2,710	-76.8	2,510	-7.4
Other	256,165	222,180	-13.3	232,239	4.5	234,904	1.1	304,847	29.8	285,551	-6.3
Subtotal Revenues	<u>1,871,090</u>	<u>1,902,572</u>	<u>1.7</u>	<u>1,901,381</u>	<u>-0.1</u>	<u>1,917,768</u>	<u>0.9</u>	<u>2,000,321</u>	<u>4.3</u>	<u>2,007,085</u>	<u>0.3</u>
Unassigned Fund Balance Transfer	<u>584,534</u>	<u>753,051</u>	<u>28.8</u>	<u>558,477</u>	<u>-25.8</u>	<u>458,615</u>	<u>-17.9</u>	<u>425,014</u>	<u>-7.3</u>	<u>445,569</u>	<u>4.8</u>
Tax Commitment	<u>6,527,993</u>	<u>6,993,955</u>	<u>7.1</u>	<u>7,441,240</u>	<u>6.4</u>	<u>7,844,803</u>	<u>5.4</u>	<u>8,104,988</u>	<u>3.3</u>	<u>8,441,235</u>	<u>4.1</u>
*Anticipated TIF Tax Commitment	<u>2,149,065</u>	<u>2,128,836</u>	<u>-0.9</u>	<u>3,510,000</u>	<u>64.9</u>	<u>3,100,000</u>	<u>-11.7</u>	<u>2,800,000</u>	<u>-9.7</u>	<u>2,027,000</u>	<u>-27.6</u>
**Total Tax Commitment	<u>\$ 8,677,058</u>	<u>9,122,791</u>	<u>5.1</u>	<u>10,951,240</u>	<u>20.0</u>	<u>10,944,803</u>	<u>-0.1</u>	<u>10,904,988</u>	<u>-0.4</u>	<u>10,468,235</u>	<u>-4.0</u>

* Allocation of 2016-17 TIF tax estimate from MRS is based upon the actual 2016 TIF distributions paid to counties.

** Note: Does not include county taxes or overlay

APPENDICES

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 defray the cost of funding services to residents in the UT. These services are municipal in nature, and would ordinarily be provided to residents if they lived in an organized area, or a municipality.

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

1) State Agency Services

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

2) County Services

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

The costs for these services are assessed on taxable property within the Unorganized Territory Tax District by the State Tax Assessor, and collected by Maine Revenue Services. The State general fund and the county governments are reimbursed for the municipal services to UT residents from the tax revenues raised and collected from property owners within the Unorganized Territory Tax District.

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

Once the Municipal Cost Components legislation is enacted, the Property Tax Division within Maine Revenue Services, issues the 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 County 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 or contracted for the UT by the county commissioners. These services may include road and bridge maintenance, snow removal, solid waste management, and cemetery maintenance.

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 not specific to a particular county. It is calculated district-wide and applied uniformly throughout the Unorganized Territory Tax District. These state services may include education, tax administration, land use planning, permitting, and forest fire prevention.

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 upon each municipality and the UT property located within that county.

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

Aggregate UT County 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 by which 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 County 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 within which the TIF district lies.

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

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

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