

MAINE STATE LEGISLATURE

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UNORGANIZED TERRITORY MUNICIPAL COST COMPONENTS



FISCAL YEAR 2017-2018

An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2017-18

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 2017-18 is as follows:

Fiscal Administration – Office of the State Auditor	\$225,510
Education	12,264,663
Forest Fire Protection	150,000
Human Services - General Assistance	65,000
Property Tax Assessment - Operations	1,031,446
Maine Land Use Planning Commission - Operations	549,577
TOTAL STATE AGENCIES	\$14,286,196
 County Reimbursements for Services:	
Aroostook	\$1,288,800
Franklin	888,252
Hancock	238,750
Kennebec	12,823
Oxford	1,273,300
Penobscot	1,071,109
Piscataquis	1,014,232
Somerset	1,663,298
Washington	1,008,408
TOTAL COUNTY SERVICES	\$8,458,972

COUNTY TAX INCREMENT FINANCING DISTRIBUTIONS FROM FUND

Tax Increment Financing Payments	\$3,957,568
TOTAL REQUIREMENTS	\$26,702,736

COMPUTATION OF ASSESSMENT

Requirements	\$26,702,736
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Less Deductions:

General Revenue	
State Revenue Sharing	\$80,000
Homestead Reimbursement	100,000
Miscellaneous Revenues	10,000
Transfer from Unassigned Fund Balance	900,000
TOTAL GENERAL REVENUE DEDUCTIONS	\$1,090,000

Educational Revenue	
Land Reserve Trust	\$70,000
Tuition/Travel	110,768
United States Forestry Payment in Lieu of Taxes	15,000
Special - Teacher Retirement	230,000
TOTAL EDUCATION REVENUE DEDUCTIONS	\$425,768

TOTAL REVENUE DEDUCTIONS	\$1,515,768
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TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY	\$25,186,968
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(Title 36 § 1602 (4)(C))

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 normally 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 2014</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>	<u>FY 2018</u>	<u>% Increase (-)Decrease</u>
State Agencies									
Fiscal Administrator	\$ 212,810	219,722	3.2	254,952	16.0	251,277	-1.4	225,510	-10.3
Education	12,069,217	12,022,813	-0.4	12,129,121	0.9	12,288,717	1.3	12,264,663	-0.2
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	55,750	55,750	0.0	55,750	0.0	65,000	16.6	65,000	0.0
Maine Revenue Service	948,231	1,031,852	8.8	950,000	-7.9	935,000	-1.6	1,031,446	10.3
LUPC - Operations	528,642	523,019	-1.1	529,025	1.1	544,194	2.9	549,577	1.0
Subtotal of State Agency	<u>13,964,650</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>	<u>14,286,196</u>	<u>0.4</u>
Less Deductions									
General	-2,915,300	-2,564,538	-12.0	-2,509,945	-2.1	-1,903,945	-24.1	-1,090,000	-42.8
Educational	-401,800	-323,455	-19.5	-418,317	29.3	-419,049	0.2	-425,768	1.6
Total State Agencies	<u>10,647,550</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>	<u>12,770,428</u>	<u>7.2</u>
County Services									
Aroostook	1,025,114	1,042,847	1.7	1,216,139	16.6	1,251,259	2.9	1,288,800	3.0
Franklin	1,258,685	991,854	-21.2	1,029,624	3.8	998,235	-3.0	888,252	-11.0
Hancock	160,407	320,363	99.7	223,152	-30.3	236,660	6.1	238,750	0.9
Kennebec	10,056	11,831	17.7	12,115	2.4	10,669	-11.9	12,823	20.2
Oxford	877,519	1,185,959	35.1	1,247,937	5.2	1,257,130	0.7	1,273,300	1.3
Penobscot	996,500	1,020,403	2.4	1,033,537	1.3	1,067,291	3.3	1,071,109	0.4
Piscataquis	887,371	990,627	11.6	1,008,711	1.8	962,139	-4.6	1,014,232	5.4
Somerset	1,412,944	1,441,824	2.0	1,463,162	1.5	1,679,712	14.8	1,663,298	-1.0
Washington	812,645	839,105	3.3	870,612	3.8	978,140	12.4	1,008,408	3.1
Total County Services	<u>7,441,241</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>	<u>8,458,972</u>	<u>0.2</u>
TAX COMMITMENT BEFORE TIFs	<u>18,088,791</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>	<u>21,229,400</u>	<u>4.3</u>
TIF TAX COMMITMENT	<u>3,510,000</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>	<u>3,957,568</u>	<u>95.2</u>
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>\$ 21,598,791</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>	<u>25,186,968</u>	<u>12.5</u>

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

	FY 2014	FY 2015	% Increase (-)Decrease	FY 2016	% Increase (-)Decrease	FY 2017	% Increase (-)Decrease	FY 2018	% Increase (-)Decrease
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>21,598,791</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>	<u>25,186,968</u>	<u>12.5</u>
County Taxes								ESTIMATED	
Aroostook	655,121	666,769	1.8	695,604	4.3	766,295	10.2	845,000	10.3
Franklin	373,173	375,030	0.5	386,042	2.9	407,043	5.4	429,000	5.4
Hancock	98,463	100,033	1.6	108,307	8.3	106,838	-1.4	108,307	1.4
Kennebec	3,589	3,649	1.7	5,116	40.2	6,986	36.6	9,550	36.7
Oxford	213,588	207,013	-3.1	209,739	1.3	218,068	4.0	219,851	0.8
Penobscot	376,996	382,489	1.5	396,995	3.8	424,979	7.0	454,900	7.0
Piscataquis	1,055,609	1,060,144	0.4	1,090,641	2.9	1,121,187	2.8	1,153,000	2.8
Somerset	1,703,686	1,684,508	-1.1	1,883,930	11.8	1,971,415	4.6	2,060,000	4.5
Washington	572,146	570,892	-0.2	589,813	3.3	620,557	5.2	660,000	6.4
Total County Taxes	<u>5,052,371</u>	<u>5,050,527</u>	<u>0.0</u>	<u>5,366,187</u>	<u>6.3</u>	<u>5,643,368</u>	<u>5.2</u>	<u>5,939,608</u>	<u>5.2</u>
TAX COMMITMENT BEFORE OVERLAY	<u>26,651,162</u>	<u>27,110,503</u>	<u>1.7</u>	<u>27,411,762</u>	<u>1.1</u>	<u>28,022,797</u>	<u>2.2</u>	<u>31,126,576</u>	<u>11.1</u>
Maine Revenue Service - Overlay	<u>485,424</u>	<u>515,148</u>	<u>6.1</u>	<u>454,366</u>	<u>-11.8</u>	<u>490,928</u>	<u>8.0</u>	<u>530,000</u>	<u>8.0</u>
TOTAL TAX COMMITMENT AFTER COUNTY TAXES & OVERLAY	<u>\$ 27,136,586</u>	<u>27,625,651</u>	<u>1.8</u>	<u>27,866,128</u>	<u>0.9</u>	<u>28,513,725</u>	<u>2.3</u>	<u>31,656,576</u>	<u>11.0</u>

AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYSIS

Source: *Maine Revenue Services*
2003-2016

County	2003	2004	2005	2006	*2007	2008	2009	**2010	2011	2012	***2013	2014	2015	* # 2016
Aroostook	0.00756	0.00754	0.00754	0.00696	0.00646	0.00641	0.00825	0.00825	0.00658	0.00666	0.00672	0.00699	0.00693	0.00637
Franklin	0.01021	0.01117	0.01024	0.00883	0.00808	0.00810	0.00885	0.00885	0.00720	0.00733	0.00897	0.00825	0.00833	0.00775
Hancock	0.00597	0.00620	0.00666	0.00601	0.00578	0.00495	0.00670	0.00670	0.00500	0.00500	0.00474	0.00575	0.00530	0.00500
Kennebec	0.00812	0.00884	0.00816	0.00718	0.00480	0.00473	0.00642	0.00642	0.00560	0.00657	0.00618	0.00643	0.00597	0.00648
Knox	0.00571	0.00574	0.00592	0.00472	0.00463	0.00446	0.00631	0.00631	0.00481	0.00480	0.00463	0.00464	0.00469	0.00447
Lincoln	0.00556	0.00557	0.00585	0.00505	0.00478	0.00463	0.00636	0.00636	0.00503	0.00507	0.00489	0.00497	0.00506	0.00479
Oxford	0.00836	0.00805	0.00853	0.00721	0.00703	0.00688	0.00860	0.00860	0.00818	0.00876	0.00849	0.00993	0.01019	0.00912
Penobscot	0.00934	0.00962	0.00969	0.00857	0.00842	0.00852	0.01055	0.01055	0.00866	0.00887	0.00865	0.00866	0.00870	0.00777
Piscataquis	0.00757	0.00798	0.00841	0.00725	0.00691	0.00716	0.00951	0.00951	0.00703	0.00699	0.00673	0.00693	0.00670	0.00601
Somerset	0.00782	0.00765	0.00780	0.00685	0.00676	0.00821	0.00906	0.00906	0.00856	0.00864	0.00837	0.00823	0.00846	0.00803
Waldo	0.00614	0.00637	0.00692	0.00502	0.00482	0.00506	0.00704	0.00704	0.00559	0.00583	0.00561	0.00563	0.00559	0.00527
Washington	0.00866	0.00894	0.00919	0.00882	0.00837	0.00770	0.00930	0.00930	0.00812	0.00823	0.00814	0.00811	0.00846	0.00773
State Agency Services Mill Rate	0.004815	0.004409	0.004399	0.004578	0.003952	0.003531	0.003392	0.005151	0.004424	0.003599	0.00342	0.00347	0.00343	0.003194

Note: The State Agency, County Tax and Overlay Mill Rates are included in the Aggregate UT County Mill Rate. Refer to Page 60.

*Revaluations

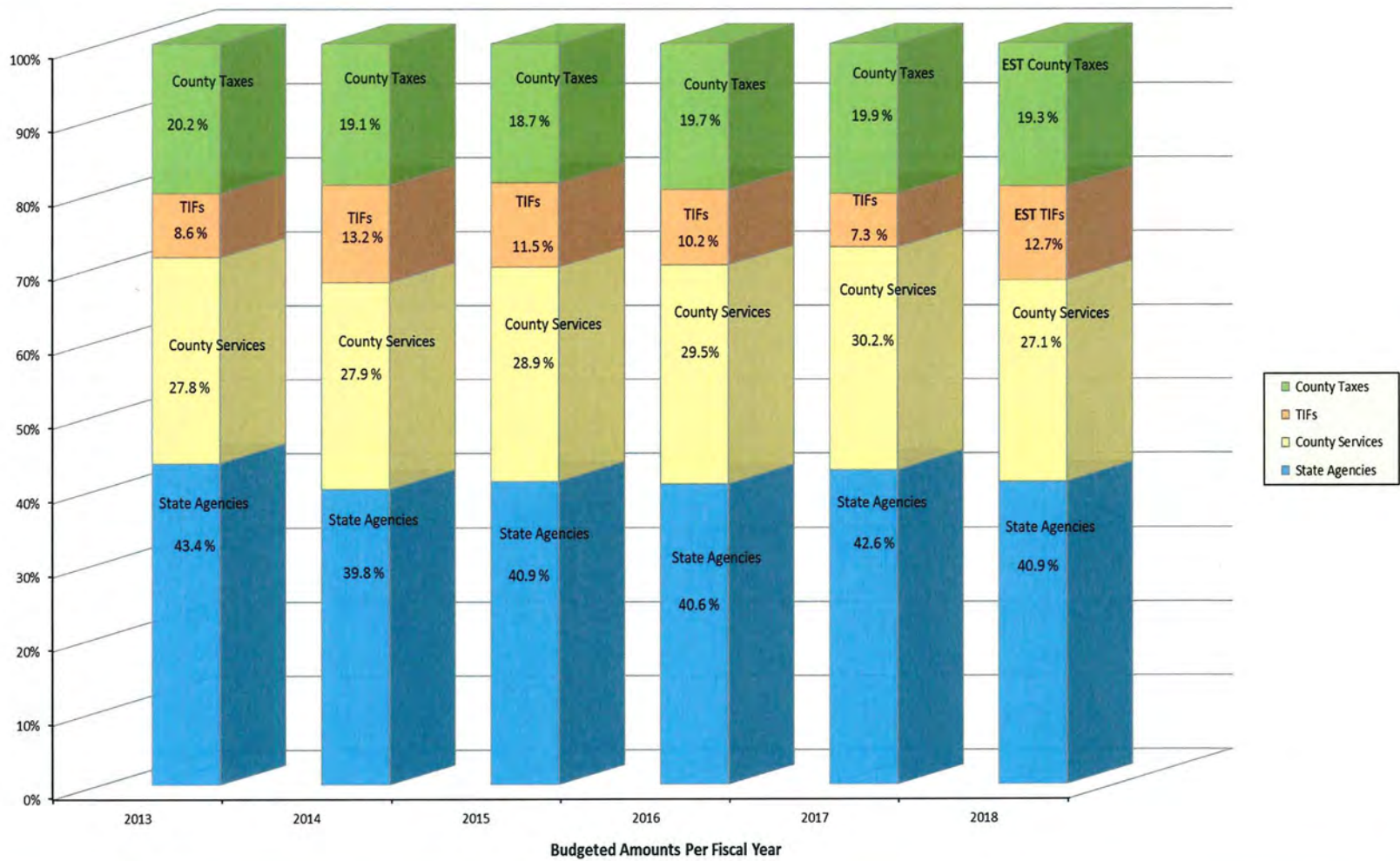
**First year of Wind TIFs in Franklin and Washington Counties

***First year of Wind TIFs in Hancock County

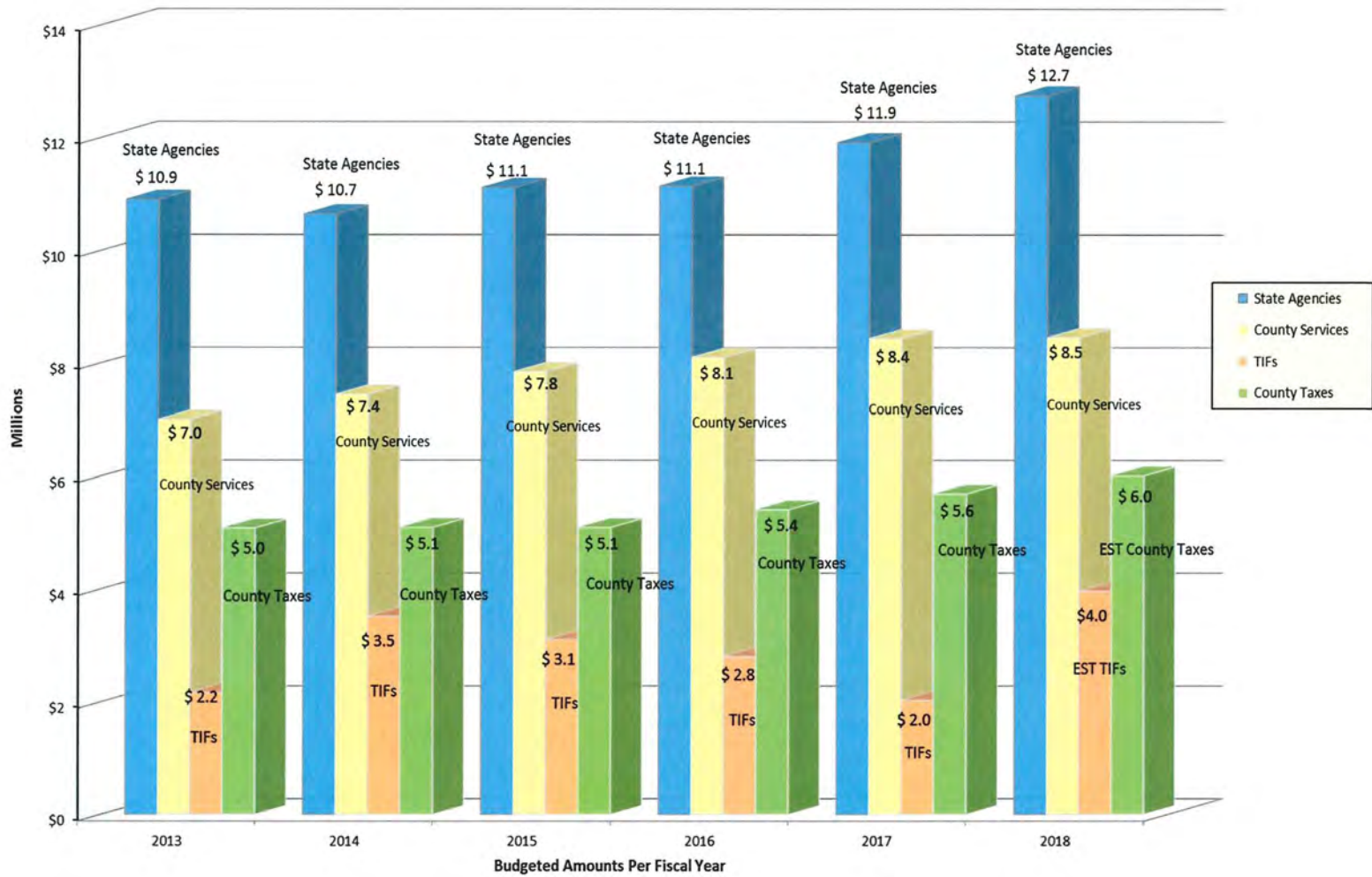
First year of Omnibus Wind TIFs in Somerset and Hancock Counties.

CHARTS AND GRAPHS

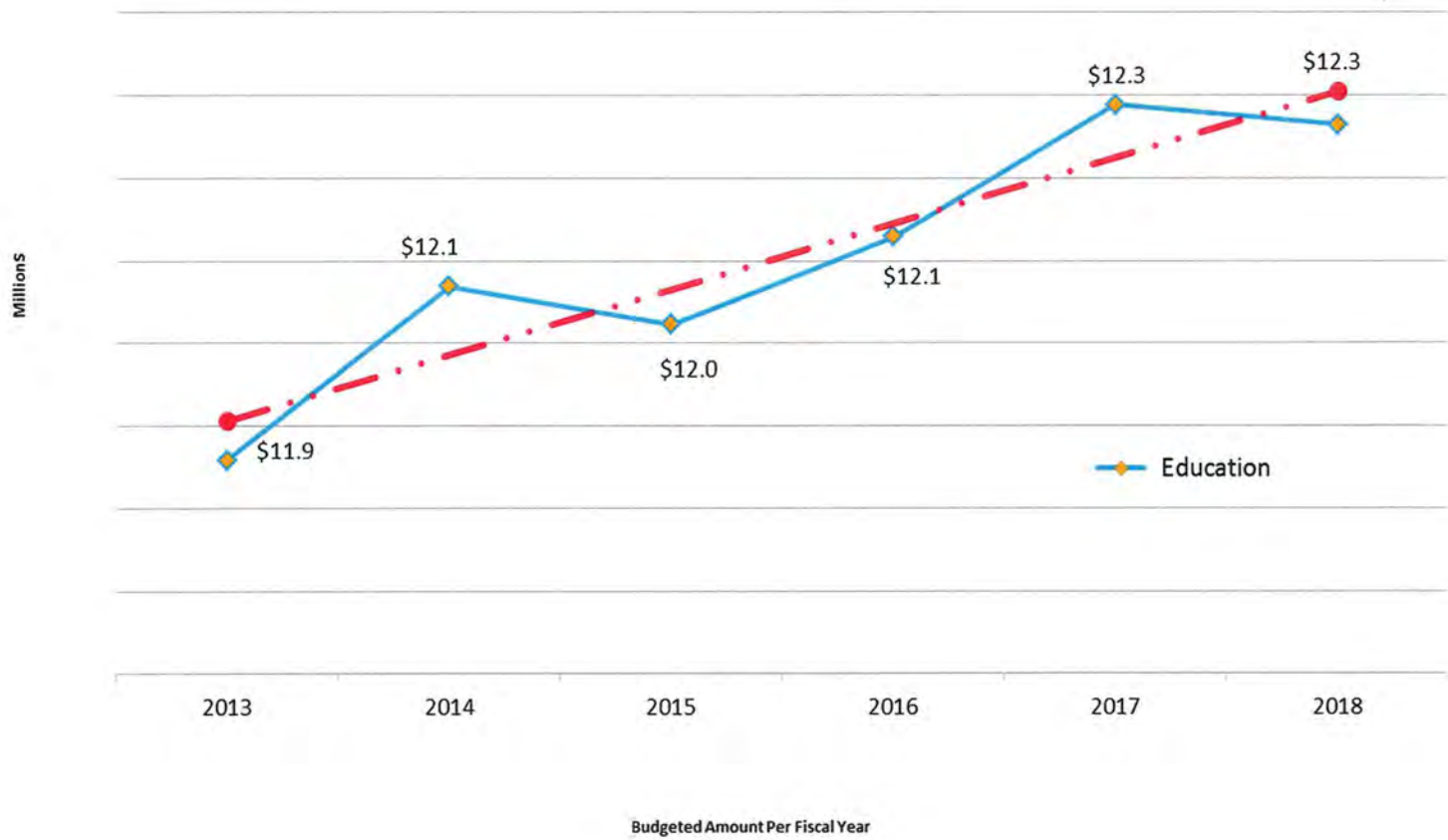
UT Education and Services Fund
Historical Municipal Cost Component Percentages with UT County Taxes - Net of Revenue
 Fiscal Years 2013 to 2018



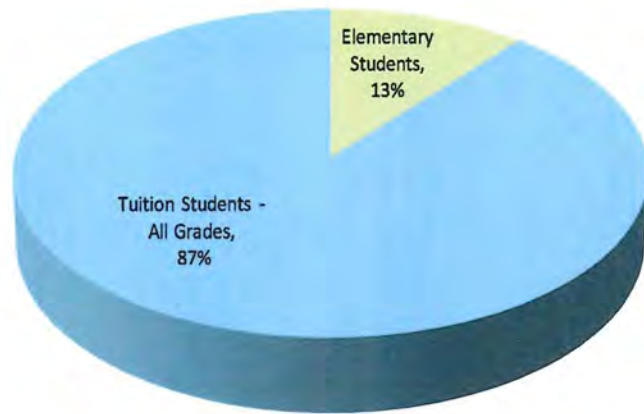
UT Education and Services Fund
Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue
 Fiscal Years 2013 to 2018



UT Education and Services Fund
Selected State Agencies Component - Education (EUT) - Fiscal Years 2013 to 2018
with Linear Trendline

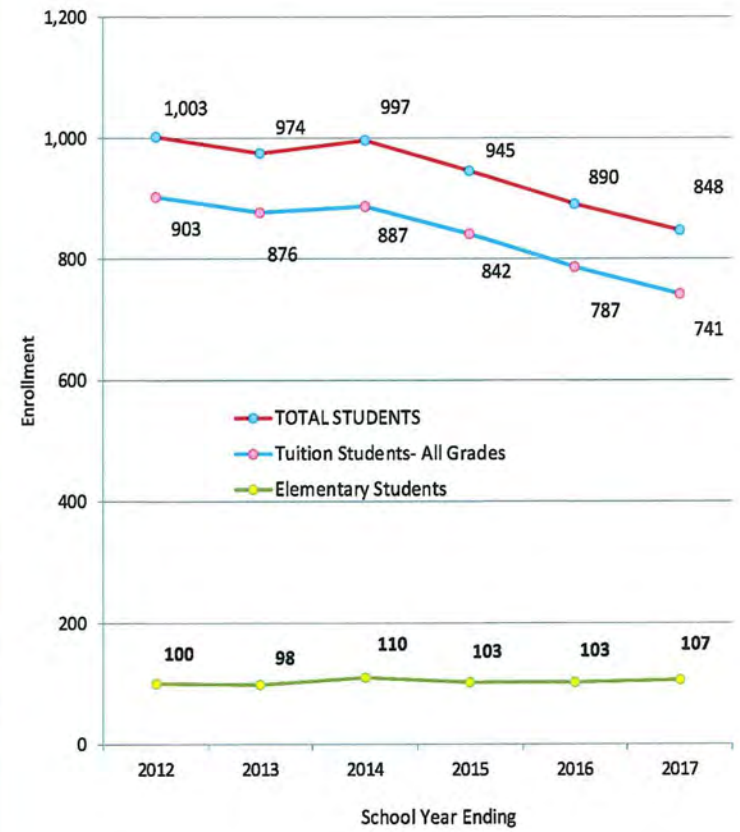


EUT Student Enrollment by Category
 For School Year 2017
 School Year 2017 Enrollments are Estimates
 based on Oct 1, 2016 Enrollments



Total 2017 Student Enrollment - 848

Historical EUT Student Enrollment
 For School Years 2012 to 2017
 School Year 2017 Enrollments are Estimates
 based on October 1, 2016 Enrollments



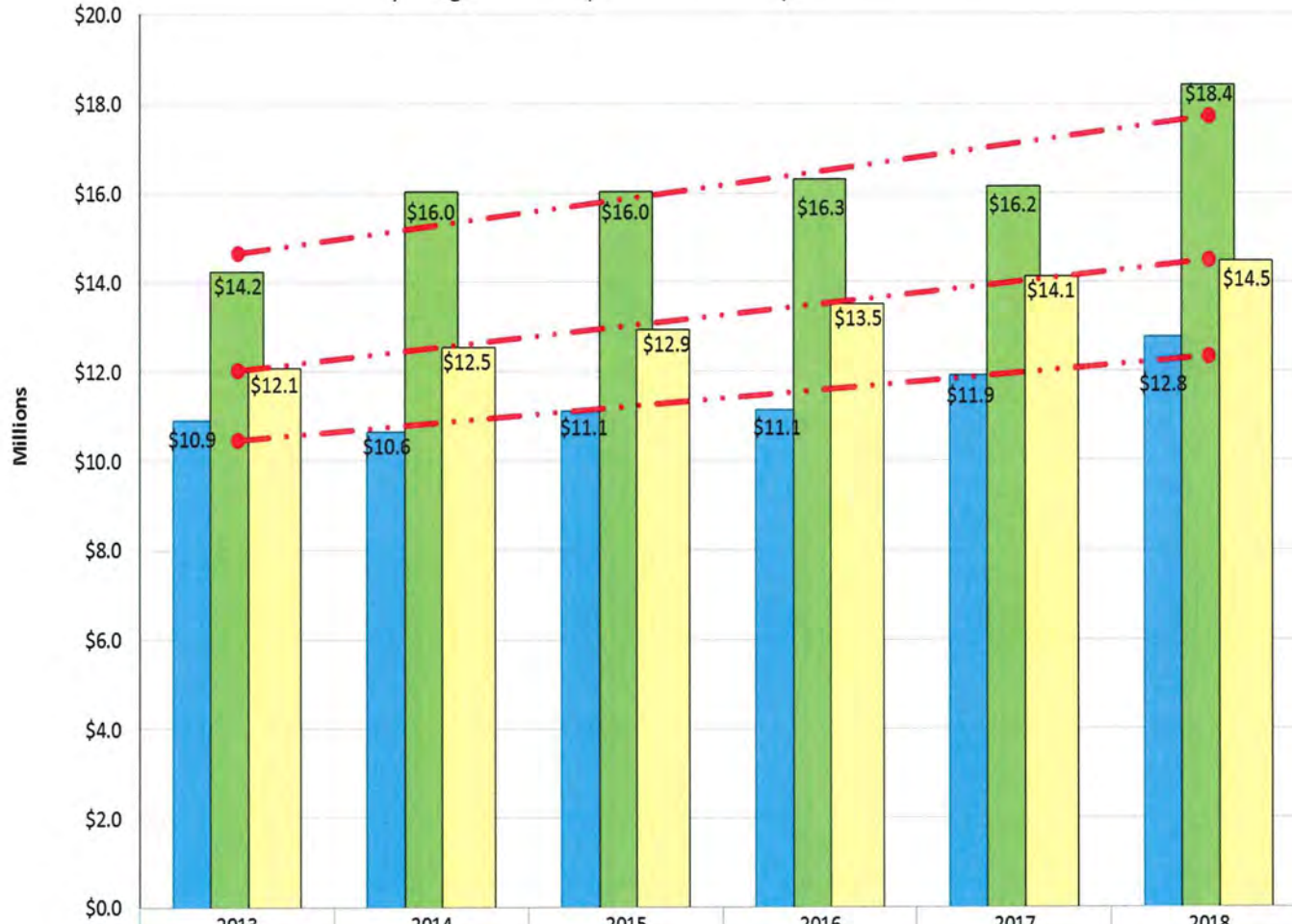
UT Education and Services Fund
 Selected State Agencies Components Other Than Education - Fiscal Years 2013 to 2018
 with Linear Trendlines for Maine Revenue Service



UT Education and Services Fund

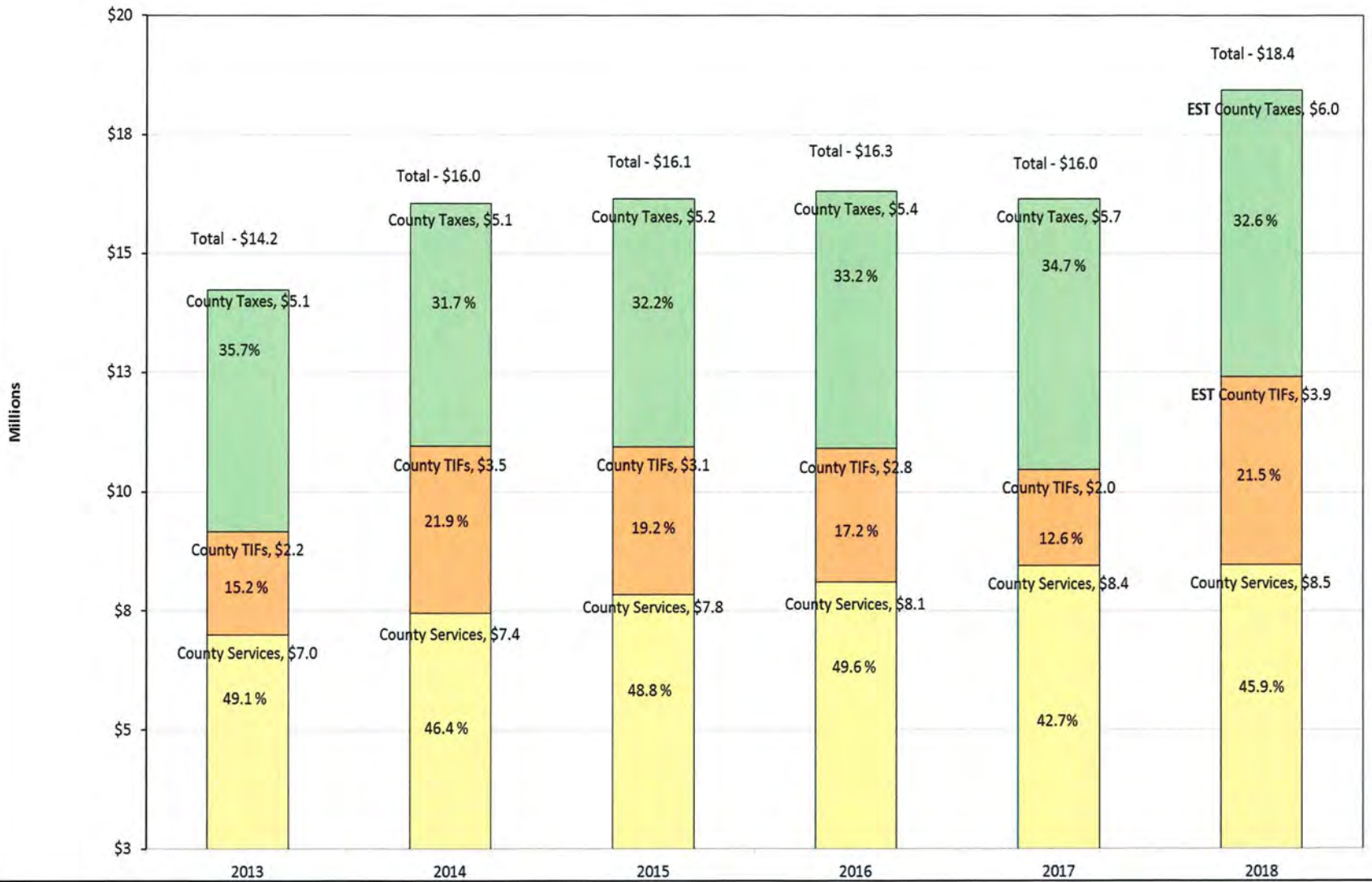
State Agency and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2013 to 2018

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



■ State Agency Services (NET)	10,899,939	10,647,550	11,115,163	11,140,586	11,911,194	12,770,428
■ 1) County Services, Taxes, TIFS	\$14,242,991	\$16,042,112	\$16,035,516	\$16,312,736	\$16,153,850	\$18,423,391
■ 2) County Services, Taxes, NO TIFS	12,074,155	12,532,112	12,935,516	13,512,736	14,126,850	14,465,824

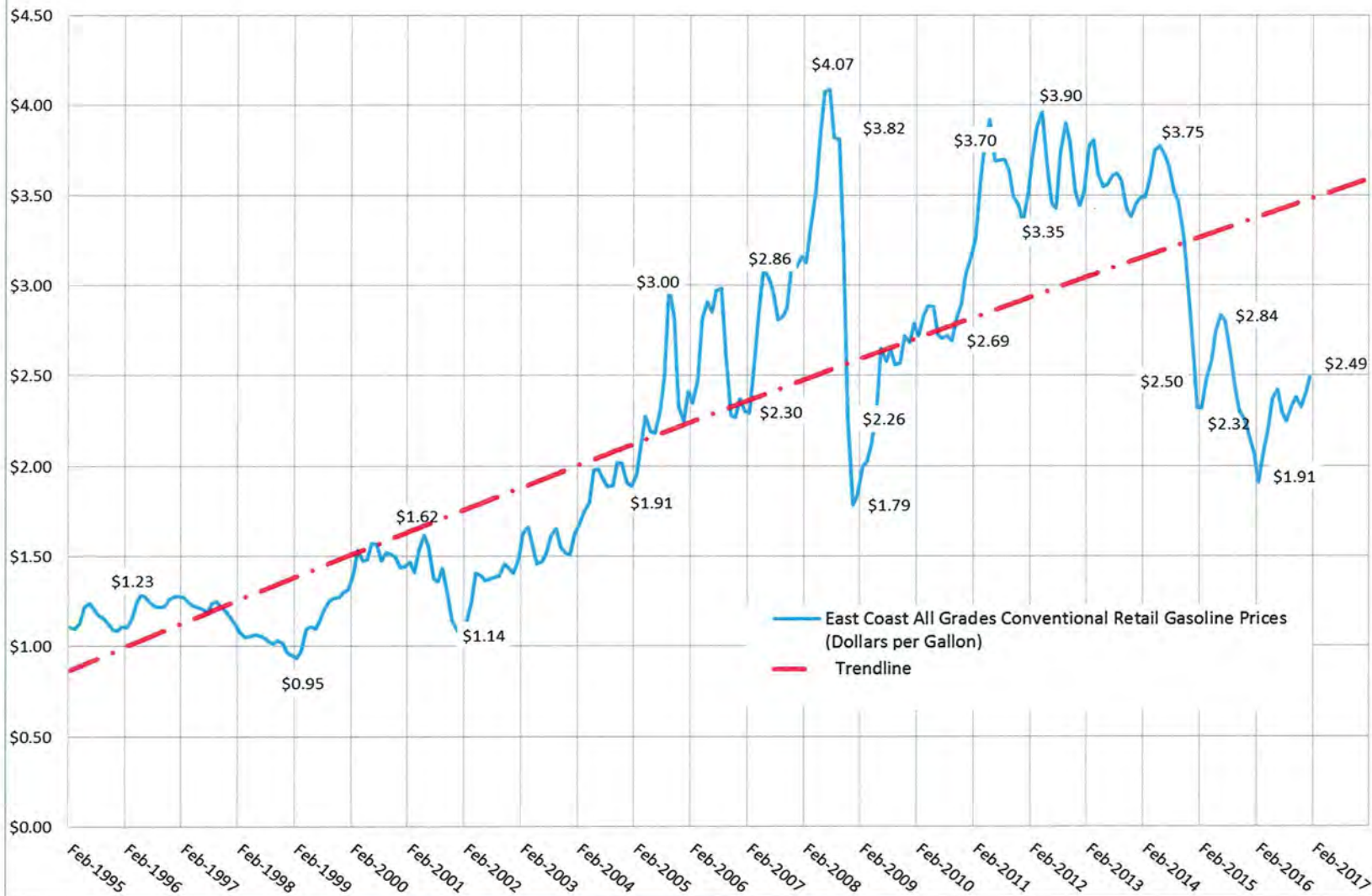
Historical County Municipal Cost Component Percentages For Fiscal Years 2013 to 2018 Net of Revenue



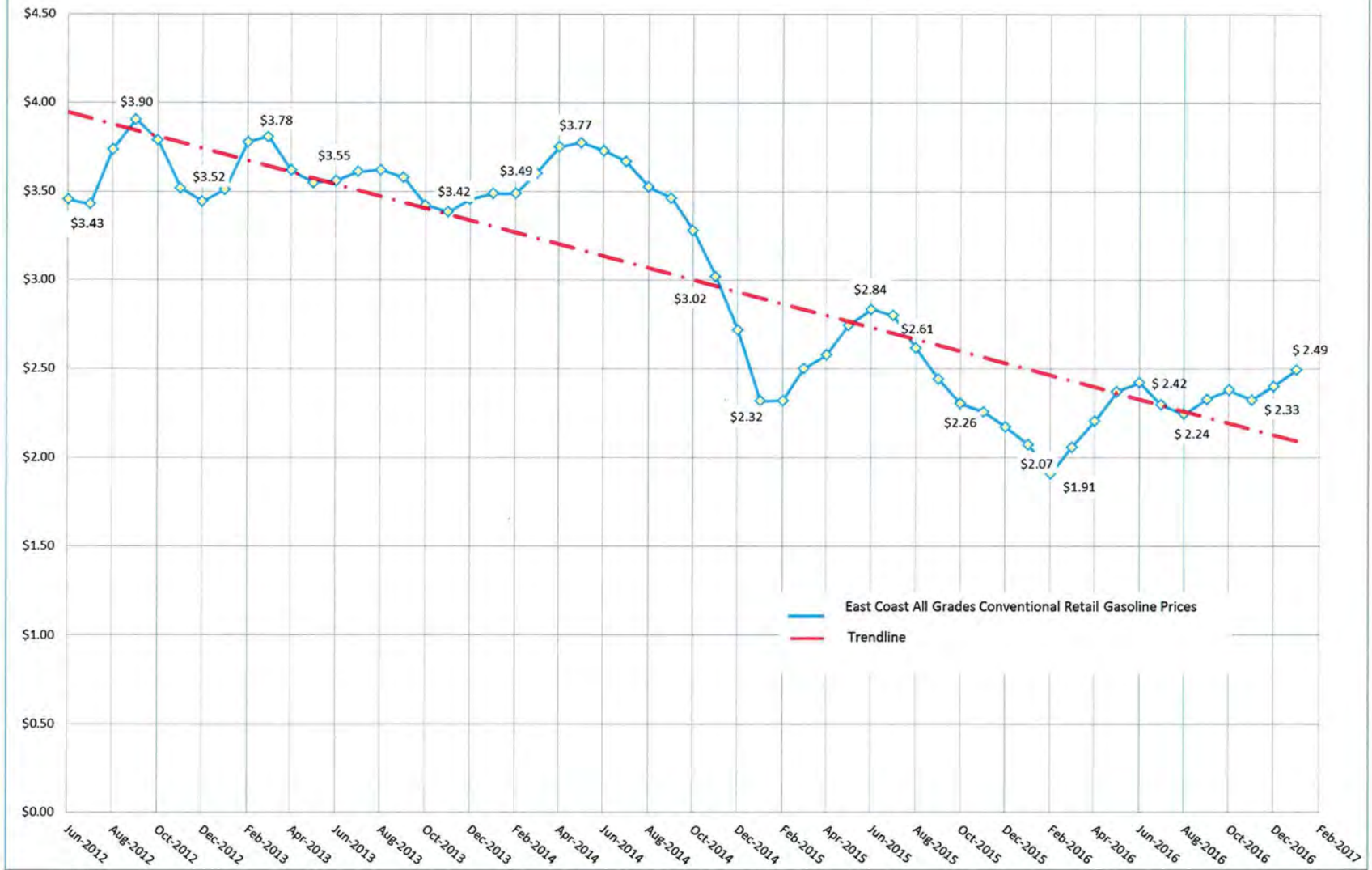
East Coast All Grades Conventional Retail Gasoline Prices

Source of Data: U.S. Energy Information Administration

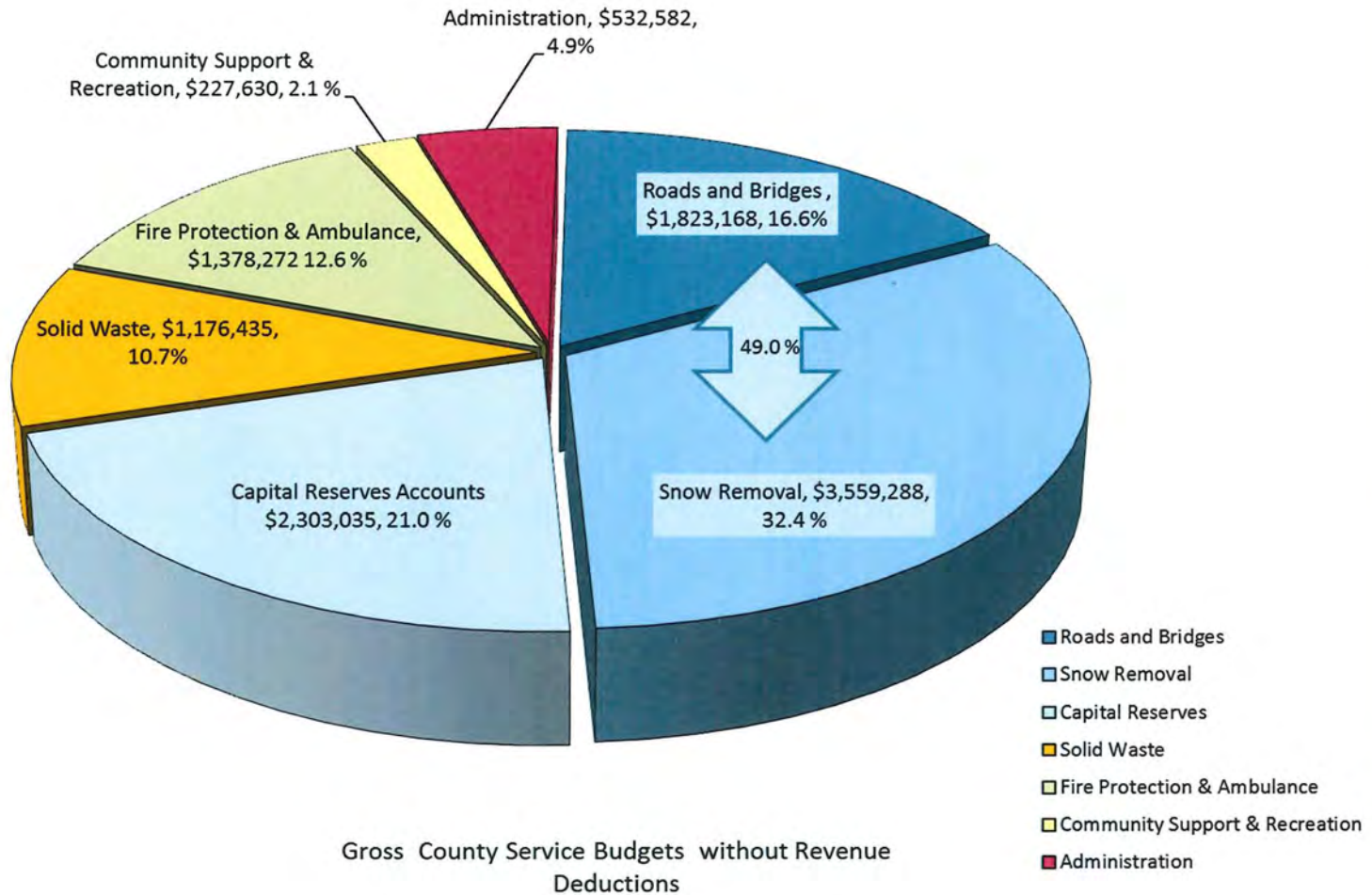
Dollars Per Gallon for the Period December 1995 to January 2017 with Linear Trendline



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 2017 With Linear Trendline

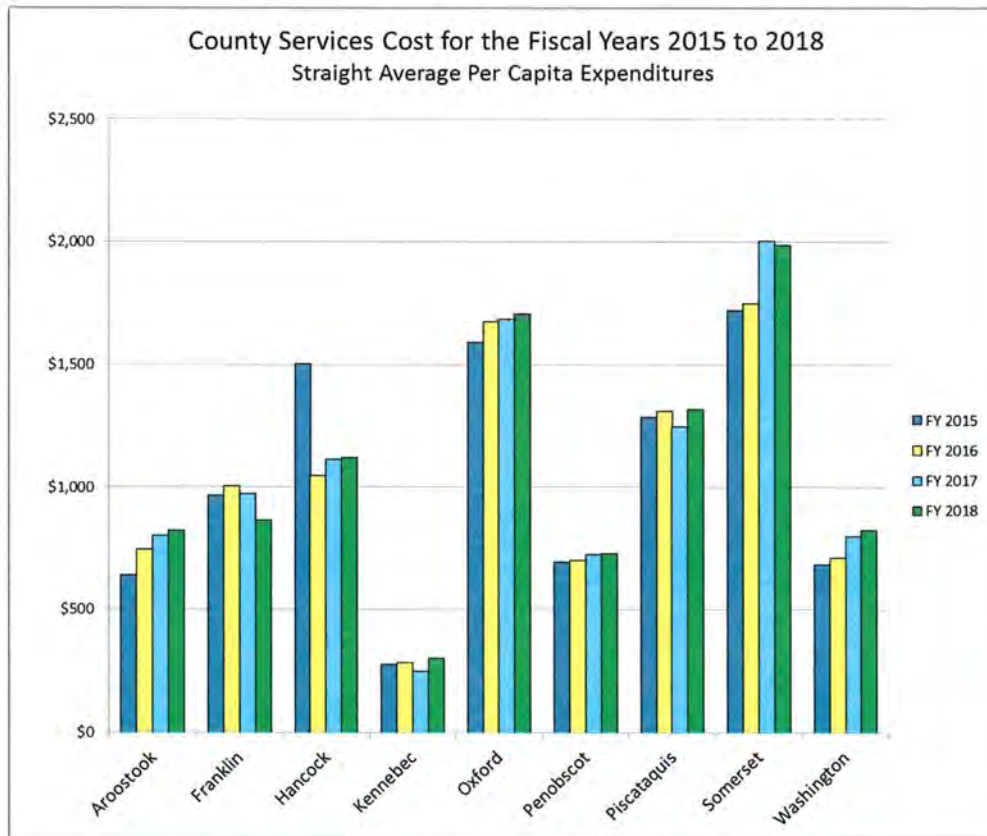


UT Education and Services Fund FY 2018 County Municipal Services Budgets by Function



SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY

County	FY 2016		FY 2017		FY 2018	US Census 2010 Resident Population	FY 2018 County Services Tax Assessment
	Cost Per Capita	County Services Tax Assessment	Cost Per Capita	County Services Tax Assessment			
Aroostook	\$745	\$1,216,139	\$766	\$1,251,259	\$790	1,633	\$1,288,800
Franklin	1,004	1,029,624	973	998,235	866	1,026	888,252
Hancock	1,048	223,152	1,111	236,660	1,121	213	238,750
Kennebec	282	12,115	248	10,669	299	43	12,823
Oxford	1,673	1,247,937	1,685	1,257,130	1,707	746	1,273,300
Penobscot	700	1,033,537	723	1,067,291	726	1,476	1,071,109
Piscataquis	1,308	1,008,711	1,248	962,139	1,316	771	1,014,232
Somerset	1,746	1,463,162	2,004	1,679,712	1,985	838	1,663,298
Washington	710	870,612	797	978,140	822	1,227	1,008,408
		<u>\$8,104,989</u>		<u>\$8,441,235</u>		<u>7,973</u>	<u>\$8,458,972</u>
Straight Average of Services Cost Per Capita							
	<u>\$1,024</u>		<u>\$1,062</u>		<u>\$1,070</u>		
Weighted Average of Services Cost Per Capita							
	<u>\$1,017</u>		<u>\$1,059</u>		<u>\$1,061</u>		



FISCAL YEAR 2018
MCC BUDGET ANALYSIS

**ANALYSIS OF MUNICIPAL COST COMPONENTS BUDGETS
WORK SESSION - FISCAL YEAR 2018**

STATE SERVICES:

Office of the State Auditor – Fiscal Administrator of the Unorganized Territory (\$225,510)

Down 10.3% (\$ 25,000) from FY 2017

The two positions funded under 5 MRSA §246 were reduced to 1.5 positions. This line supports the annual independent financial statement audit; the printing and distribution of the Fiscal Administrator’s Annual Report; and the payment to the Passamaquoddy Tribe required by Title 36 MRSA §1605 (2-B).

Department of Education – Education in the Unorganized Territory (\$12,264,663)

Down 0.2% (\$24,000) from FY 2017

An increase in General Fund Personal Service Expenditures is offset by the transfer of Special Education costs to Federal Funds. All other expenditure categories are the same as FY 2017.

This revenue provides education, transportation, and special education services to approximately 848 students who reside in the Unorganized Territory. It represents an overall increase of 1.3% from last year’s appropriation, while Estimated EUT Enrollment is expected to continue to decline by 4.7%. The breakdown of enrolled students in the Unorganized Territory is as follows:

EUT Enrollment - Category	April 1st	April 1st	April 1st	<i>EST</i>
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Edmunds School, Washington County	53	55	55	60
Connor School, Aroostook County	40	32	35	36
Kingman Elementary, Penobscot County	<u>17</u>	<u>16</u>	<u>13</u>	<u>11</u>
Total UT School Students	110	103	103	107
Tuition Students - All Grades	<u>887</u>	<u>842</u>	<u>787</u>	<u>741</u>
Total Number of EUT Students	997	945	890	848

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

No Change from FY 2017

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)

No Change from FY 2017

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. The FY 2017 actual amounts paid to DHHS for its administration (Overhead) of the program are the largest component of the GA budget.

Actual UT General Assistance Payments – FY 2016	
Payee	Amounts
DHHS	\$33,000
UT General Assistance Recipients	\$19,000
Municipal Agents for Recipients	\$7,000
UT General Assistance Payments	\$59,000

Maine Revenue Service – Property Tax Assessment – Operations (\$1,031,446)

Up 9.3%, or \$ 99,000 from FY 2017

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.

- 1) Personal Services Costs increased by \$44,000:
 - a) Includes- Programming Time - \$3,000
 - b) Includes – Tax Payment Processing - \$39,000
- 2) All Other Expenditures increased by \$50,000:
 - a) New Budget Line for a Boat/Motor/Lifejackets and Training \$25,000
 - b) Increase in Information Systems Hardware/Support \$25,000

Subtotal \$50,000

Agriculture, Conservation and Forestry – Land Use Planning Commission (LUPC) (\$549,577)

Up 1.0%, or \$5k from FY 2017

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 \$3,925,550,000 for Tax Year 2017.

COUNTY SERVICES:

Aroostook County (\$1,288,800)

Up 3.0% or \$38,000 from FY 2017

- 1) Public Safety and Fire Services increased 14%, or \$43,000
 - a) Ambulance Service increased – \$ 15,000
 - b) Fire Services increased – \$ 22,000
- 2) Snow Removal increased 12%, or \$52,000
- 3) Revenues increased 7.6% or \$94,000 and included a \$54,000 transfer from fund balance.

Franklin County (\$888,252)

Down 11% or \$110,000 from FY 2017

- 1) Ambulance decreased \$19,000
- 2) Reserved for paving decreased \$80,000

Note: FY 2017 is the eighth year of a 20-year capture of assessed value in Franklin County's TIF District in the Unorganized Territory.

Fiscal Year Actual TIF Payments				
PRIOR YEARS	2014-2015	2015-2016	2016-2017	TOTAL
\$6,135,866	\$1,342,438	\$1,115,104	\$967,744	\$9,561,151

Hancock County (\$238,750)

Up Insignificantly 0.2% or \$ 2,000 from FY 2017

Note: FY 2017 is the fourth year of a 20 year capture of assessed value in the Ol's Bull Hill TIF District, and is the 2nd year of a 30 year capture of assessed value in the Hancock Wind Omnibus TIF District.

Fiscal Year Actual TIF Payments				
PRIOR YEARS	2014-2015	2015-2016	2016-2017	TOTAL
\$385,781	\$392,617	\$299,435	\$305,222	\$1,383,056

Kennebec County (\$12,823)

Up \$2,154 from FY 2017

The request from Kennebec County for FY 2018 county services is \$12,823.

Oxford County (\$1,273,300)

Up 1.3% or \$16,000 from FY 2017

- 1) Snow Removal increased \$12,000
- 2) Community Support increased \$8,000
- 3) Roads and Bridges decreased \$3,600

Penobscot County (\$1,071,109)

Up 0.4% from FY 2017

- 1) Snow Removal Costs increased \$28,000
- 2) Capital Reserves increased \$75,000
- 3) Excise taxes Revenues increased \$15,000
- 4) Transfer from Fund Balance increased \$51,000

Piscataquis County (\$1,014,232)

Up insignificantly 0.4% or \$3.8k from FY 2017

- 1) County Services decreased \$122,800
- 2) Capital Reserves – Paving decreased \$110,000
- 3) Capital Reserves increased for the Greenville Dump Closure by \$275,000

The FY 2018 Piscataquis County Services funded increases in Capital Reserves – Greenville Dump Closure through reductions in the Capital Reserves- Paving, and County Services.

Somerset County (\$1,663,298)

Down 1.0% or \$16,200 from FY 2017

- 1) Roads and Bridges decreased \$16,000

Note: FY 2017 is the First year of a 30-year capture of assessed value in the Bingham Wind Power Omnibus TIF District in the Unorganized Territory.

Fiscal Year Actual TIF Payments				
PRIOR YEARS	2014-2015	2015-2016	2016-2017	TOTAL
\$0	\$0	\$0	\$459,502	\$459,502

Washington County (\$1,008,408)

Up 3.1% or \$30,300 from FY 2017

- 1) Roads and Bridges increased \$28,000
- 2) Capital Reserves increased \$7,000

Note: FY 2017 is the eighth year of a 20-year capture of assessed value in Washington County's TIF District in the Unorganized Territory.

Fiscal Year Actual TIF Payments				
PRIOR YEARS	2014-2015	2015-2016	2016-2017	TOTAL
\$6,304,242	\$888,335	\$760,433	\$624,749	\$8,595,759

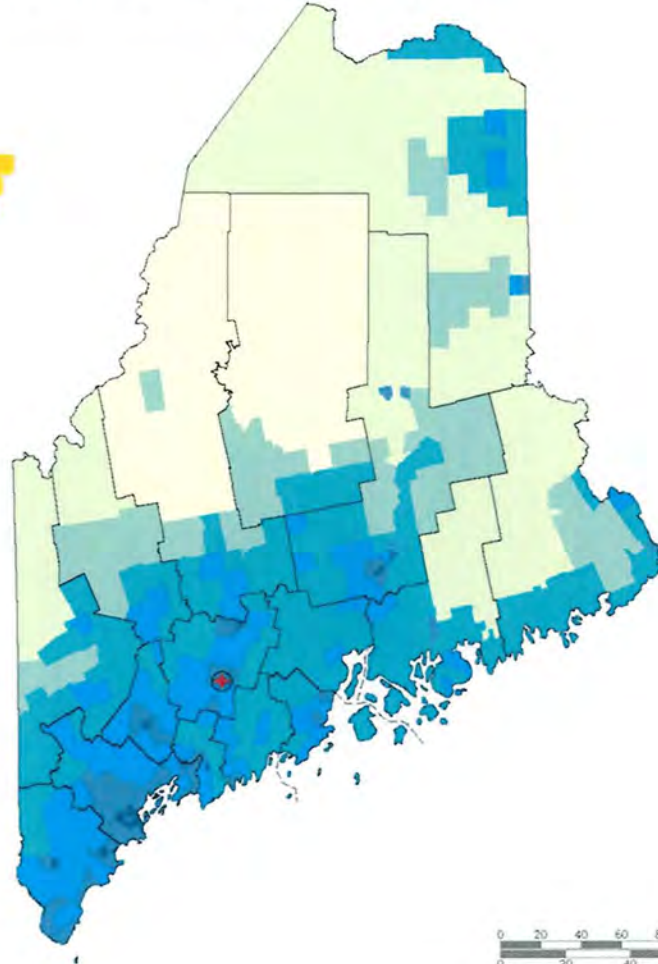
**COUNTY BUDGET
ANALYSIS**

2010 Census: Maine Profile

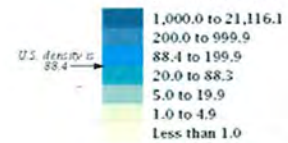
Population Density by Census Tract

Maine Population
 1970 to 2010

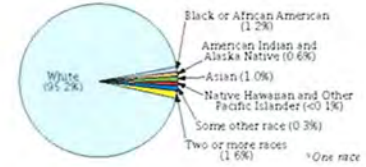
2010	1,328,361
2000	1,274,923
1990	1,227,928
1980	1,124,660
1970	992,048



People per Square Mile by Census Tract

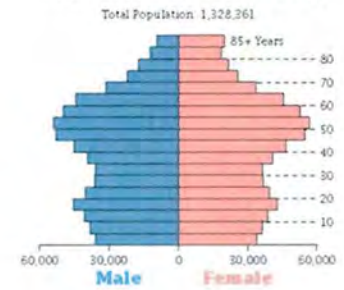


State Race* Breakdown



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

Population by Sex and Age



Housing Tenure



UNORGANIZED TERRITORY TAX YEAR STATISTICS BY COUNTY

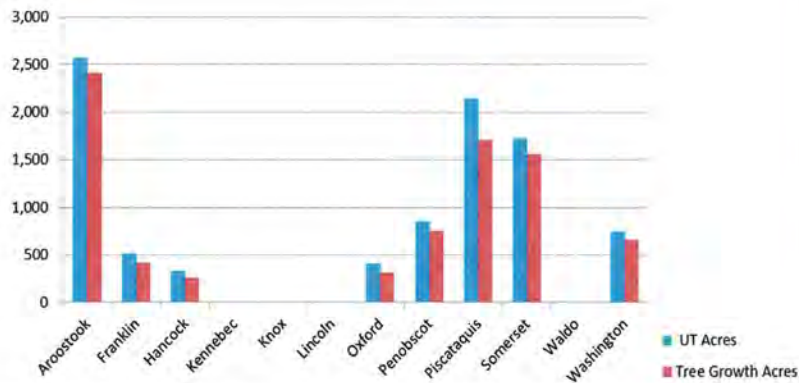
Source : Maine Revenue Service

(In Thousands)

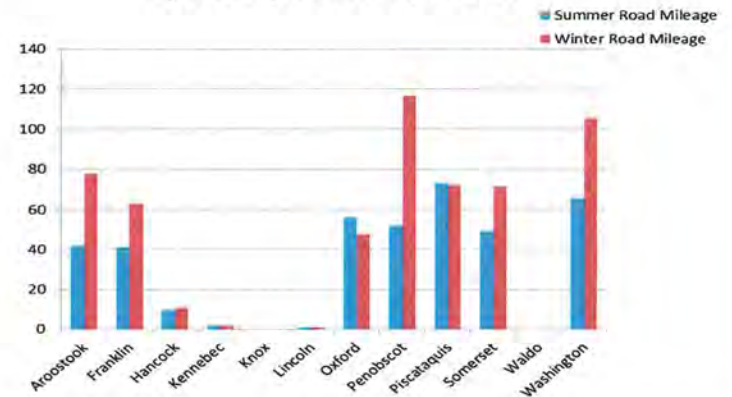
Tax Code	County	Townships Requiring Services	2010 US Census Population	TY 2016 Total UT Acres	TY 2016 Taxable UT Acres	TY 2016 Tree Growth UT Acres	% of Tree Growth to Taxable Acres	Miles of Roads Summer	Miles of Roads Winter	TY 2014 Taxable Valuation	TY 2015 Taxable Valuation	% Growth in Taxable Valuation	TY 2016 Taxable Valuation	% Growth in Taxable Valuation
03 - AR	Aroostook	110	1,633	2,570	2,412	2,313	95.9	41.54	77.61	\$559,390	\$587,476	5.0	\$682,584	16.2
07 - FR	Franklin	27	1,026	514	414	438	105.8	40.97	62.83	301,043	291,408	-3.2	325,021	11.5
09 - HA	Hancock	16	213	332	258	248	96.1	9.64	10.43	200,890	195,665	-2.6	214,563	9.7
11 - KE	Kennebec	1	43	6	6	5	83.3	1.72	1.72	5,380	7,073	31.5	5,705	-19.3
63 - KN	Knox	0	1	1	1	0	0.0	0	0	16,671	15,676	-6.0	15,836	1.0
15 - LI	Lincoln	0	1	2	1	0.2	20.0	0.85	0.85	12,463	12,521	0.5	12,723	1.6
17 - OX	Oxford	19	746	406	315	285	90.5	56	47.67	221,537	222,122	0.3	250,520	12.8
19 - PE	Penobscot	39	1,476	852	760	715	94.1	51.78	116.26	272,150	273,447	0.5	335,040	22.5
21 - PI	Piscataquis	93	771	2,140	1,708	1,523	89.2	73.02	72.11	629,502	642,711	2.1	745,206	15.9
25 - SO	Somerset	82	838	1,721	1,563	1,459	93.3	48.85	71.25	679,253	695,323	2.4	780,146	12.2
77 - WD	Waldo	0	0	0	0	0	0	0	0	2,000	2,000	0.0	2,000	0.0
29 - WA	Washington	35	1,227	747	660	579	87.7	65.51	105.26	307,820	301,757	-2.0	359,694	0.2
		<u>422</u>	<u>7,975</u>	<u>9,291</u>	<u>8,098</u>	<u>7,565</u>	<u>93.4</u>	<u>389.88</u>	<u>565.99</u>	<u>\$3,208,099</u>	<u>\$3,247,179</u>	<u>1.2</u>	<u>\$3,729,038</u>	<u>14.8</u>

35

Unorganized Territory Tree Growth Acres By County For Tax Year 2016



Road Maintenance for Unorganized Territory By County for Tax Year 2016



UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2018

Totals by Service Category

	2013	2014	% Increase (-) Decrease	2015	% Increase (-) Decrease	2016	% Increase (-) Decrease	2017	% Increase (-) Decrease	2018	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 1,748,455	1,766,853	1.1	1,681,652	-4.8	1,796,125	6.8	1,902,646	5.9	1,823,168	-4.2
Snow Removal	3,138,512	3,198,148	1.9	3,263,703	2.0	3,391,460	3.9	3,494,046	3.0	3,559,288	1.9
Solid Waste	1,156,327	1,226,533	6.1	1,160,692	-5.4	1,273,147	9.7	1,239,227	-2.7	1,176,435	-5.1
Fire Protection & Public Safety	1,065,674	1,039,691	-2.4	1,071,708	3.1	1,130,385	5.5	1,422,405	25.8	1,378,272	-3.1
Community Support & Recreation	193,411	210,774	9.0	232,000	10.1	242,245	4.4	216,278	-10.7	227,630	5.2
Other Services	218,805	114,839	-47.5	81,991	-28.6	73,281	-10.6	72,381	-1.2	58,776	-18.8
Subtotal County Services	7,521,184	7,556,838	0.5%	7,491,746	-0.9%	7,906,643	5.5%	8,346,983	5.6	8,223,569	-1.5
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	939,000	0.0	587,000	N/A	786,285	33.9
Capital - Outlay	328,500	300,000	-8.7	528,000	76.0	524,000	-0.8	511,500	-2.4	500,000	-2.2
Capital - Reserve	1,229,314	1,602,870	30.4	1,737,164	8.4	669,000	-61.5	643,481	-3.8	990,750	54.0
Subtotal Other	1,583,814	1,928,870	21.8	2,291,164	18.8	2,158,000	-5.8	2,147,981	-0.5	2,303,035	7.2
Administration	410,585	415,390	1.2	438,276	5.5	465,680	6.3	398,925	-14.3	473,806	18.8
Total County Services Budget	9,515,583	9,901,098	4.1	10,221,186	3.2	10,530,323	3.0	10,893,889	3.5	11,000,410	1.0
Estimated Revenues											
Local Road Assistance	540,332	545,332	0.9	504,304	-7.5	474,364	-5.9	484,524	2.1	492,100	1.6
Excise Taxes	1,134,000	1,114,400	-1.7	1,166,900	4.7	1,218,400	4.4	1,234,500	1.3	1,302,650	5.5
Snowmobile	6,060	9,410	55.3	11,660	23.9	2,710	-76.8	2,510	-7.4	48,840	N/A
Other	222,180	232,239	4.5	234,904	1.1	304,847	29.8	285,551	-6.3	226,578	-20.7
Subtotal Revenues	1,902,572	1,901,381	-0.1	1,917,768	0.9	2,000,321	4.3	2,007,085	0.3	2,070,168	3.1
Unassigned Fund Balance Transfer	753,051	558,477	-25.8	458,615	-17.9	425,014	-7.3	445,569	4.8	471,270	5.8
Tax Commitment	6,993,955	7,441,240	6.4	7,844,803	5.4	8,104,988	3.3	8,441,235	4.1	8,458,972	0.2
*Anticipated TIF Tax Commitment	2,128,836	3,510,000	64.9	3,100,000	-11.7	2,800,000	-9.7	2,027,000	-27.6	3,957,568	95.2
**Total Tax Commitment	\$ 9,122,791	10,951,240	20.0	10,944,803	-0.1	10,904,988	-0.4	10,468,235	-4.0	12,416,540	18.6

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

** Note: Does not include county taxes or overlay

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES 2017-2018

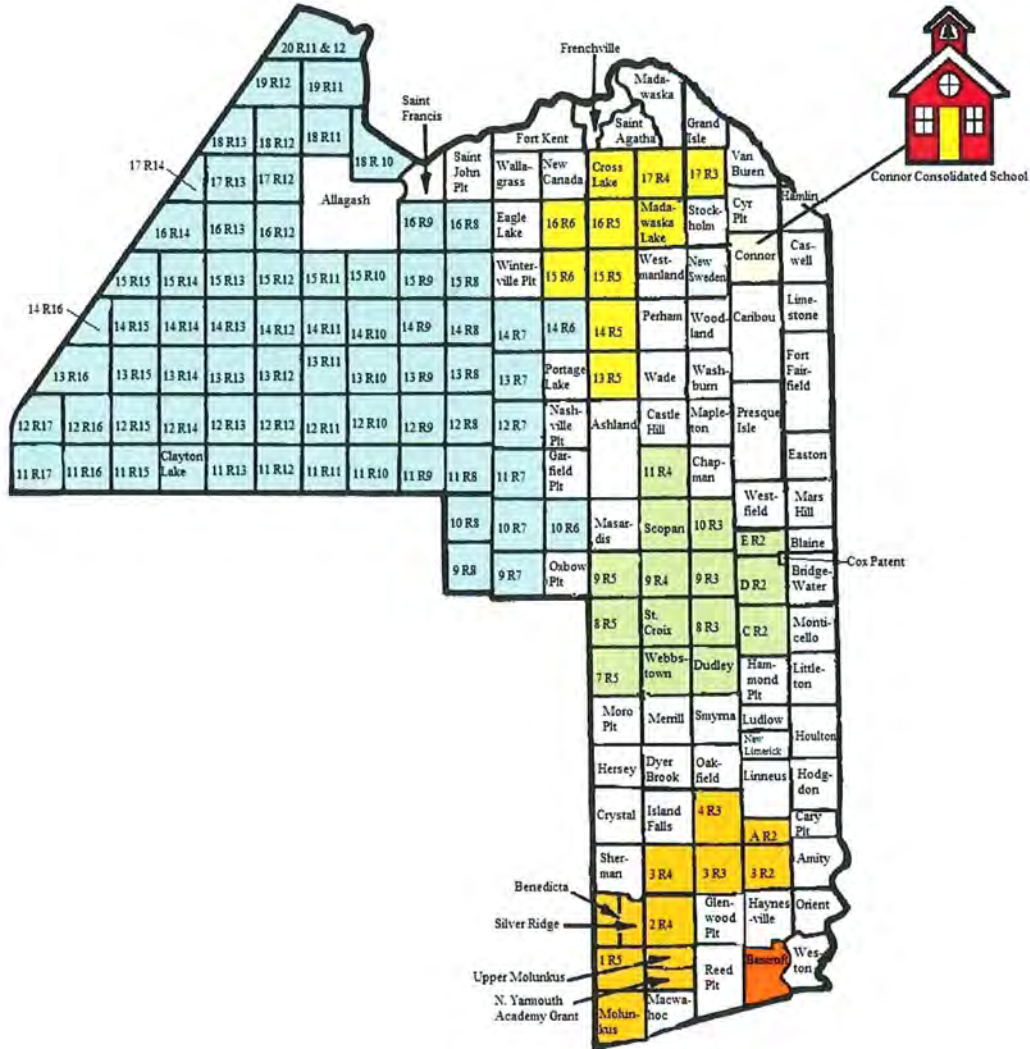
	<u>Aroostook</u>	<u>Franklin</u>	<u>Hancock</u>	<u>Kennebec</u>	<u>Oxford</u>	<u>Penobscot</u>	<u>Piscataquis</u>	<u>Somerset</u>	<u>Washington</u>	<u>Total</u>
County Services:										
Roads and Bridges	\$ 287,985	194,861	67,500	0	276,500	105,000	248,725	298,060	344,536	1,823,167
Snow Removal	437,597	407,266	90,000	8,800	230,000	852,259	534,000	520,908	478,459	3,559,289
Solid Waste	145,037	127,535	32,000	4,800	83,000	234,642	237,700	203,200	108,521	1,176,435
Fire Protection & Public Safety	312,035	161,616	39,500	2,517	137,995	96,070	128,400	331,790	168,349	1,378,272
Community Support & Recreation	67,777	5,237	1,650	0	9,800	27,855	37,163	52,298	25,850	227,630
Other Services	5,676	2,000	23,300	1,400	14,600	3,700	8,100	0	0	58,776
Subtotal County Services	<u>1,256,107</u>	<u>898,515</u>	<u>253,950</u>	<u>17,517</u>	<u>751,895</u>	<u>1,319,526</u>	<u>1,194,088</u>	<u>1,406,255</u>	<u>1,125,715</u>	<u>8,223,569</u>
Other:										
Contingent	0	0	0	1,000	25,000	0	0	0	0	26,000
Capital/Equip/Paving Reserve	0	100,000	0	0	0	277,285	275,000	0	134,000	786,285
Capital - Outlay	0	0	0	0	500,000	0	0	0	0	500,000
Capital - Reserve	393,250	6,500	13,000	0	100,000	0	0	478,000	0	990,750
Subtotal Other	<u>393,250</u>	<u>106,500</u>	<u>13,000</u>	<u>1,000</u>	<u>625,000</u>	<u>277,285</u>	<u>275,000</u>	<u>478,000</u>	<u>134,000</u>	<u>2,303,035</u>
Administration	82,468	50,251	12,000	926	68,845	79,841	72,000	72,832	34,643	473,806
Total County Services Budget	<u>1,731,825</u>	<u>1,055,266</u>	<u>278,950</u>	<u>19,443</u>	<u>1,445,740</u>	<u>1,676,652</u>	<u>1,541,088</u>	<u>1,957,087</u>	<u>1,294,358</u>	<u>11,000,410</u>
Estimated Revenues:										
Local Road Assistance	80,400	41,140	9,000	2,064	58,140	90,000	70,856	64,500	76,000	492,100
Excise Taxes	285,000	130,000	27,000	6,500	110,000	215,000	160,100	181,500	187,550	1,302,650
Snowmobile	0	150	600	0	300	0	0	47,790	0	48,840
Other (includes MEMA ,PLT)	26,000	1,250	3,600	0	4,000	73,428	95,900	0	22,400	226,578
Subtotal Revenues	<u>391,400</u>	<u>172,540</u>	<u>40,200</u>	<u>8,564</u>	<u>172,440</u>	<u>378,428</u>	<u>326,856</u>	<u>293,790</u>	<u>285,950</u>	<u>2,070,168</u>
Unassigned Fd Bal Transfer	<u>51,625</u>	<u>(5,526)</u>	<u>0</u>	<u>(1,944)</u>	<u>0</u>	<u>227,115</u>	<u>200,000</u>	<u>0</u>	<u>0</u>	<u>471,270</u>
Tax Commitment before TIF	<u>1,288,800</u>	<u>888,252</u>	<u>238,750</u>	<u>12,823</u>	<u>1,273,300</u>	<u>1,071,109</u>	<u>1,014,232</u>	<u>1,663,297</u>	<u>1,008,408</u>	<u>8,458,972</u>
*Anticipated TIF Tax Commitment	0	1,048,045	998,670	0	0	453,378	0	846,863	610,612	3,957,568
**Total Tax Commitment	\$ <u>1,288,800</u>	<u>1,936,297</u>	<u>1,237,420</u>	<u>12,823</u>	<u>1,273,300</u>	<u>1,524,487</u>	<u>1,014,232</u>	<u>2,510,160</u>	<u>1,619,020</u>	<u>12,416,540</u>

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

** Note: Does not include county taxes or overlay

Aroostook County Unorganized Territory

2010 Resident Population Census



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

*E Township deorganized June, 1990 and population added to Central
 **Benedicta deorganized February, 1987 and population added to South
 ***Bancroft deorganized June, 2015

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2018

Aroostook

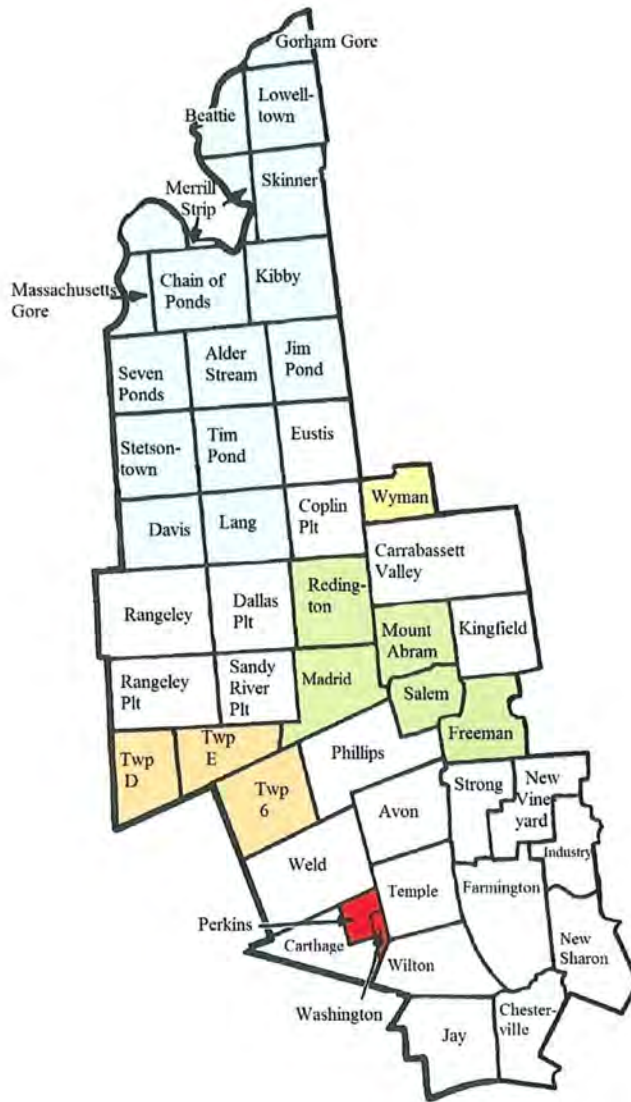
	<u>2013</u>	<u>2014</u>	% Increase (-)Decrease	<u>2015</u>	% Increase (-)Decrease	<u>2016</u>	% Increase (-)Decrease	<u>2017</u>	% Increase (-)Decrease	<u>2018</u>	% Increase (-)Decrease
County Services:											
Roads and bridges	\$ 221,482	262,905	18.7	274,993	4.6	319,773	16.3	278,060	-13.0	287,985	3.6
Snow Removal	283,095	293,505	3.7	298,354	1.7	376,574	26.2	385,374	2.3	437,597	13.6
Solid Waste	124,153	126,085	1.6	128,148	1.6	135,599	5.8	138,131	1.9	145,037	5.0
Fire Protection & Public Safety	208,234	180,200	-13.5	184,634	2.5	208,167	12.7	268,689	29.1	312,035	16.1
Community Support & Recreation	66,439	71,904	8.2	69,867	-2.8	71,791	2.8	67,685	-5.7	67,777	0.1
Other Services	6,080	3,000	-50.7	5,967	98.9	5,967	0.0	6,117	2.5	5,676	-7.2
Subtotal County Services	909,483	937,599	3.1	961,963	2.6	1,117,871	16.2	1,144,056	2.3	1,256,107	9.8
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	320,700	327,750	2.2	328,150	0.1	349,000	6.4	380,000	8.9	393,250	3.5
Subtotal Other	320,700	327,750	2.2	328,150	0.1	349,000	6.4	380,000	8.9	393,250	3.5
Administration	61,509	63,265	2.9	64,506	2.0	73,344	13.7	76,203	3.9	82,468	8.2
Total County Services Budget	1,291,692	1,328,614	2.9	1,354,619	2.0	1,540,215	13.7	1,600,259	3.9	1,731,825	8.2
Estimated Revenues:											
Local Road Assistance	32,000	62,000	93.8	62,272	0.4	59,076	-5.1	74,000	25.3	80,400	8.6
Excise Taxes	232,000	232,000	0.0	240,000	3.4	240,000	0.0	250,000	4.2	285,000	14.0
Snowmobile	1,500	1,500	0.0	1,500	0.0	0	-100.0	0	N/A	0	N/A
Other : Mema rental \$ 25K	23,000	8,000	-65.2	8,000	0.0	25,000	212.5	25,000	0.0	26,000	4.0
Subtotal Revenues	318,500	303,500	-4.7	311,772	2.7	324,076	3.9	349,000	7.7	391,400	12.1
Unassigned Fund Balance Transfer	0	0	N/A	0	N/A	0	N/A	0	N/A	51,625	N/A
Tax Commitment before TIF	973,192	1,025,114	5.3	1,042,847	1.7	1,216,139	16.6	1,251,259	2.9	1,288,800	3.0
*TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
**Total Tax Commitment	\$ 973,192	1,025,114	5.3	1,042,847	1.7	1,216,139	16.6	1,251,259	2.9	1,288,800	3.0

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

** Note: Does not include county taxes or overlay

Franklin County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information	Population			Children						Adult		Homes				
	1990	2000	2010	0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal		
				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, 2018

Franklin

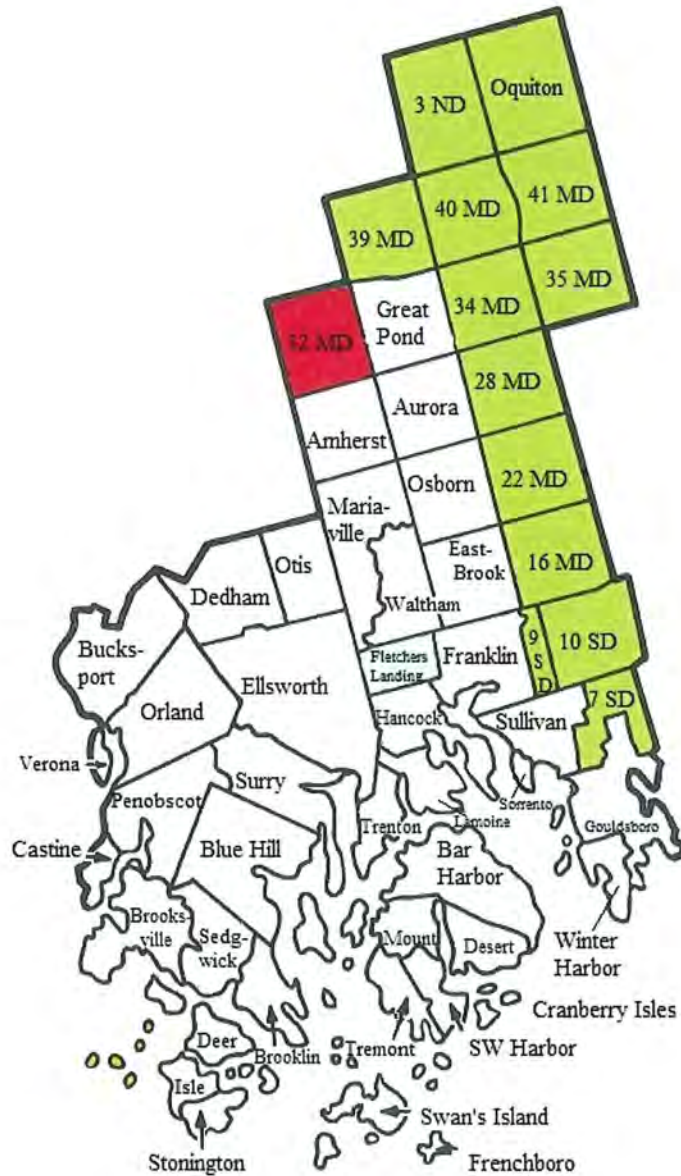
	<u>2013</u>	<u>2014</u>	% Increase (-) Decrease	<u>2015</u>	% Increase (-) Decrease	<u>2016</u>	% Increase (-) Decrease	<u>2017</u>	% Increase (-) Decrease	<u>2018</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 187,445	186,907	-0.3	188,146	0.7	188,489	0.2	189,861	0.7	194,861	2.6
Snow Removal	364,858	403,325	10.5	403,750	0.1	433,345	7.3	407,266	-6.0	407,266	0.0
Solid Waste	100,110	95,380	-4.7	142,941	49.9	137,608	-3.7	123,780	-10.0	127,535	3.0
Fire Protection & Public Safety	163,859	163,734	-0.1	169,992	3.8	180,994	6.5	190,845	5.4	161,616	-15.3
Community Support & Recreation	8,609	4,167	-51.6	4,950	18.8	4,880	-1.4	4,980	2.0	5,237	5.2
Other Services	1,500	2,500	66.7	2,500	0.0	2,500	0.0	3,500	40.0	2,000	-42.9
Subtotal County Services	826,381	856,013	3.6	912,279	6.6	947,816	3.9	920,232	-2.9	898,515	-2.4
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	125,000	450,000	260.0	150,000	-66.7	150,000	0.0	150,000	0.0	100,000	-33.3
Capital - Outlay	1,500	9,500	N/A	9,500	0.0	12,000	26.3	11,500	-4.2		-100.0
Capital - Reserve	0	0	0.0	0	0.0	15,000	0.0	25,000	N/A	6,500	-74.0
Subtotal Other	126,500	459,500	263.2	159,500	-65.3	177,000	11.0	186,500	5.4	106,500	-42.9
Administration	47,644	65,776	38.1	53,589	-18.5	56,241	4.9	55,337	-1.6	50,251	-9.2
Total County Services Budget	1,000,525	1,381,289	38.1	1,125,368	-18.5	1,181,057	4.9	1,162,069	-1.6	1,055,266	-9.2
Estimated Revenues:											
Local Road Assistance	58,932	58,932	0.0	44,400	-24.7	40,720	-8.3	41,140	1.0	41,140	0.0
Excise Taxes	100,000	100,000	0.0	100,000	0.0	125,000	25.0	130,000	4.0	130,000	0.0
Snowmobile	300	300	0.0	150	-50.0	150	0.0	150	0.0	150	0.0
Other	11,500	11,500	N/A	11,500	0.0	5,500	-52.2	8,750	59.1	1,250	-85.7
Subtotal Revenues	170,732	170,732	0.0	156,050	-8.6	171,370	9.8	180,040	5.1	172,540	-4.2
Unassigned Fund Balance Transfer	-10,052	-48,128	378.8	-22,536	N/A	-19,937	-11.5	-16,206	-18.7	-5,526	-65.9
Tax Commitment before TIF	839,845	1,258,685	49.9	991,854	-21.2	1,029,624	3.8	998,235	-3.0	888,252	-11.0
*TIF Tax Commitment	1,173,216	1,741,200	48.4	1,696,673	-2.6	1,432,813	-15.6	1,041,000	-27.3	1,048,045	0.7
**Total Tax Commitment	\$ 2,013,061	2,999,885	49.0	2,688,527	-10.4	2,462,437	-8.4	2,039,235	-17.2	1,936,297	-5.0

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

** Note: Does not include county taxes or overlay

Hancock County Unorganized Territory

2010 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES
Six Year Comparison Ended June 30, 2018

Hancock

	<u>2013</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>	<u>2018</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 56,524	60,000	6.1	60,000	0.0	65,000	8.3	67,500	3.8	67,500	0.0
Snow Removal	70,000	70,000	0.0	71,000	1.4	75,000	5.6	85,000	13.3	90,000	5.9
Solid Waste	28,000	28,000	0.0	29,600	5.7	30,000	1.4	32,000	6.7	32,000	0.0
Fire Protection & Public Safety	27,057	27,556	1.8	28,056	1.8	38,456	37.1	38,956	1.3	39,500	1.4
Community Support & Recreation	1,150	150	-87.0	1,150	666.7	1,150	N/A	150	-87.0	1,650	1000.0
Other Services	25,215	19,536	-22.5	22,004	12.6	24,804	12.7	22,664	-8.6	23,300	2.8
Subtotal County Services	207,946	205,242	-1.3	211,810	3.2	234,410	10.7	246,270	5.1	253,950	3.1
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	6,000	0	-100.0	150,000	N/A	0	N/A	0	N/A	0	N/A
Capital - Outlay	0	8,000	0.0	3,000	N/A	0	-100.0	0	N/A	0	0.0
Capital Reserve	N/A	N/A	N/A	N/A	N/A	13,000	N/A	13,000	N/A	13,000	0.0
Subtotal Other	6,000	8,000	33.3	153,000	1812.5	13,000	N/A	13,000	0.0	13,000	0.0
Administration	10,697	13,283	24.2	10,591	-20.3	11,720	10.7	12,000	2.4	12,000	0.0
Total County Services Budget	224,643	226,525	0.8	375,401	65.7	259,130	-31.0	271,270	4.7	278,950	2.8
Estimated Revenues:											
Local Road Assistance	12,732	12,732	0.0	10,368	-18.6	10,368	0.0	9,000	-13.2	9,000	0.0
Excise Taxes	16,000	16,000	0.0	18,500	15.6	22,000	18.9	22,000	0.0	27,000	22.7
Snowmobile	10	10	0.0	10	0.0	10	0.0	10	0.0	600	5900.0
Other	1,020	3,528	N/A	3,700	N/A	3,600	-2.7	3,600	0.0	3,600	0.0
Subtotal Revenues	29,762	32,270	8.4	32,578	1.0	35,978	10.4	34,610	-3.8	40,200	16.2
Unassigned Fund Balance Transfer	36,736	33,848	-7.9	22,460	-33.6	0	-100.0	0	N/A	0	0.0
Tax Commitment before TIF	158,145	\$ 160,407	1.4	320,363	99.7	223,152	-30.3	236,660	6.1	238,750	0.9
*TIF Tax Commitment	0	408,964	N/A	371,103	N/A	419,048	12.9 *	282,000	-32.7	998,670	254.1
**Total Tax Commitment	\$ 158,145	569,371	260.0	691,466	N/A	642,200	-7.1	518,660	-19.2	1,237,420	138.6

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

** Note: Does not include county taxes or overlay

Kennebec County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information	Population			Children				Adult		Homes					
	1990	2000	2010	0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
				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, 2018

Kennebec

	<u>2013</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>	<u>2018</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	7,500	8,000	6.7	8,500	6.3	8,600	1.2	8,800	2.3	8,800	0.0
Solid Waste	4,300	4,300	0.0	4,300	0.0	4,400	2.3	4,600	4.5	4,800	4.3
Fire Protection & Public Safety	2,515	2,517	0.1	2,517	0.0	2,517	0.0	2,517	0.0	2,517	0.0
Community Support & Recreation	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other Services	1,300	1,300	0.0	1,300	0.0	1,300	0.0	1,400	7.7	1,400	0.0
Subtotal County Services	15,615	16,117	3.2	16,617	3.1	16,817	1.2	17,317	3.0	17,517	1.2
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	830.75	856	3.0	881	2.9	891	1.1	916	2.8	926	1.1
Total County Services Budget	17,446	17,973	3.0	18,498	2.9	18,708	1.1	19,233	2.8	19,443	1.1
Estimated Revenues:											
Local Road Assistance	2064	2,064	0.0	2,064	0.0	2,064	0.0	2,064	0.0	2,064	0.0
Excise Taxes	8000	6,400	-20.0	6,400	0.0	6,400	0.0	6,500	1.6	6,500	0.0
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	10,064	8,464	-15.9	8,464	0.0	8,464	0.0	8,564	1.2	8,564	0.0
Unassigned Fund Balance Transfer	755	(547)	-172.4	(1,797)	0.0	(1,871)	N/A	0	0	(1,944)	0.0
Tax Commitment before TIF	6,626	10,056	51.8	11,831	17.7	12,115	2.4	10,669	-11.9	12,823	20.2
*TIF Tax Commitment	0	0	0	0	0	0	0	0	0	0	0
**Tax Commitment	\$ 6,626	10,056	51.8	11,831	17.7	12,115	2.4	10,669	-11.9	12,823	20.2

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

** Note: Does not include county taxes or overlay

Oxford County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information	Population			Children						Adult		Homes				
	1990	2000	2010	0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal		
				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, 2018

Oxford

	2013	2014	% Increase (-) Decrease	2015	% Increase (-) Decrease	2016	% Increase (-) Decrease	2017	% Increase (-) Decrease	2018	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 222,750	228,800	2.7	232,800	1.7	233,000	0.1	278,000	19.3	276,500	-0.5
Snow Removal	213,750	200,000	-6.4	202,000	1.0	218,000	7.9	218,000	0.0	230,000	5.5
Solid Waste	74,000	77,000	4.1	78,540	2.0	78,000	-0.7	83,000	6.4	83,000	0.0
Fire Protection & Public Safety	130,915	131,500	0.4	134,360	2.2	134,988	0.5	137,795	2.1	137,995	0.1
Community Support & Recreation	3,800	4,400	15.8	6,800	54.5	6,800	0.0	2,000	-70.6	9,800	N/A
Other Services	12,100	11,600	-4.1	11,600	0.0	11,952	3.0	17,700	48.1	14,600	-17.5
Subtotal County Services	657,315	653,300	-0.6	666,100	2.0	682,740	2.5	736,495	7.9	751,895	2.1
Other:											
Contingent	25,000	25,000	0.0	25,000	0.0	25,000	0.0	25,000	0.0	25,000	0.0
Capital/Equip/Paving Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Outlay	300,000	300,000	0.0	500,000	66.7	500,000	0.0	500,000	0.0	500,000	0.0
Capital - Reserve	0	0	0.0	100,000	0.0	145,000	N/A	100,000	-31.0	100,000	0.0
Subtotal Other	325,000	325,000	0.0	625,000	92.3	670,000	7.2	625,000	-6.7	625,000	0.0
Administration	49,116	48,915	-0.4	64,555	32.0	67,637	4.8	68,075	0.6	68,845	1.1
Total County Services Budget	1,031,431	1,027,215	-0.4	1,355,655	32.0	1,420,377	4.8	1,429,570	0.6	1,445,740	1.1
Estimated Revenues:											
Local Road Assistance	60,396	60,396	0.0	60,396	0.0	58,140	-3.7	58,140	0.0	58,140	0.0
Excise Taxes	100,000	85,000	-15.0	105,000	23.5	110,000	4.8	110,000	0.0	110,000	0.0
Snowmobile	400	300	-25.0	300	0.0	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	149,696	-9.2	169,696	13.4	172,440	1.6	172,440	0.0	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	866,635	877,519	1.3	1,185,959	35.1	1,247,937	5.2	1,257,130	0.7	1,273,300	1.3
*TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
**Total Tax Commitment	\$ 866,635	877,519	1.3	1,185,959	35.1	1,247,937	5.2	1,257,130	0.7	1,273,300	1.3

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

** Note: Does not include county taxes or overlay

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2018

Penobscot

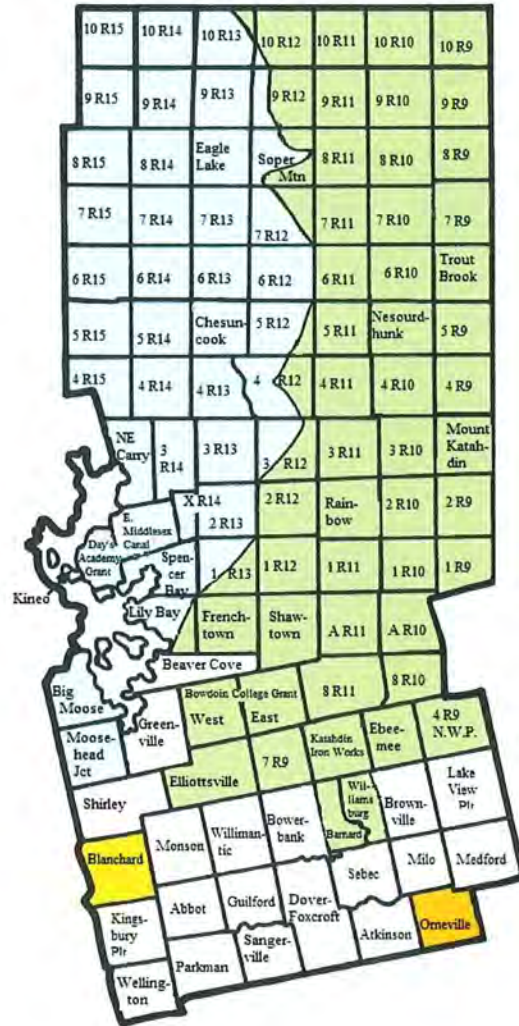
	<u>2013</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 104,850	107,550	2.6	106,050	-1.4	105,750	-0.3	105,500	-0.2	105,000	-0.5
Snow Removal	796,575	799,900	0.4	818,575	2.3	845,201	3.3	880,460	4.2	852,259	-3.2
Solid Waste	202,635	209,355	3.3	207,950	-0.7	228,882	10.1	236,275	3.2	234,642	-0.7
Fire Protection & Public Safety	99,030	92,305	-6.8	86,621	-6.2	90,195	4.1	97,073	7.6	96,070	-1.0
Community Support & Recreation	26,200	26,800	2.3	26,700	-0.4	26,830	0.5	27,490	2.5	27,855	1.3
Other Services	3,000	3,000	0.0	3,000	0.0	3,250	8.3	3,250	0.0	3,700	13.8
Subtotal County Services	<u>1,232,290</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>	<u>1,319,526</u>	<u>-2.3</u>
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	176,850	184,900	4.6	183,900	-0.5	189,000	2.8	202,000	6.9	277,285	37.3
Capital - Outlay	0	4,000	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>176,850</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>	<u>277,285</u>	<u>37.3</u>
Administration	70,457	71,390	1.3	71,640	0.4	74,455	3.9	77,602	4.2	79,841	2.9
Total County Services Budget	<u>1,479,597</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>	<u>1,676,652</u>	<u>2.9</u>
Estimated Revenues:											
Local Road Assistance	95,000	100,000	5.3	100,000	0.0	90,000	-10.0	90,000	0.0	90,000	0.0
Excise Taxes	178,000	180,000	1.1	180,000	0.0	190,000	5.6	200,000	5.3	215,000	7.5
Snowmobile	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	87,399	85,906	-1.7	88,545	3.1	98,205	10.9	95,584	-2.7	73,428	-23.2
Subtotal Revenues	<u>360,399</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>	<u>378,428</u>	<u>-1.9</u>
Unassigned Fund Balance Transfer	142,225	136,794	-3.8	115,488	-15.6	151,822	31.5	176,775	16.4	227,115	28.5
Tax Commitment before TIF	<u>976,973</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>	<u>1,071,109</u>	<u>0.4</u>
*TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0		453,378	
**Tax Commitment	\$ <u>976,973</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>	<u>1,524,487</u>	<u>42.8</u>

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

**Note: Does not include county taxes or overlay

Piscataquis County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information	Population			Children						Adult		Homes				
	1990	2000	2010	0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older	2000	2010	Year Round		Seasonal	
				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, 2018

Piscataquis

	<u>2013</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>	<u>2018</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 412,425	326,900	-20.7	212,100	-35.1	293,700	38.5	352,385	20.0	248,725	-29.4
Snow Removal	520,000	516,000	-0.8	507,500	-1.6	537,000	5.8	532,000	-0.9	534,000	0.4
Solid Waste	289,425	363,700	25.7	255,500	-29.7	346,300	35.5	297,700	-14.0	237,700	-20.2
Fire Protection & Public Safety	130,495	128,915	-1.2	130,875	1.5	132,775	1.5	136,975	3.2	128,400	-6.3
Community Support & Recreation	18,413	17,913	-2.7	19,813	10.6	32,813	65.6	33,813	3.0	37,163	9.9
Other Services	53,650	58,980	9.9	24,700	-58.1	13,500	-45.3	9,000	-33.3	8,100	-10.0
Subtotal County Services	1,424,408	1,412,408	-0.8	1,150,488	-18.5	1,356,088	17.9	1,361,873	0.4	1,194,088	-12.3
Other:											
Contingent	0	0	0.0	0	0.0	0	N/A	0	0.0	0	0.0
Capital/Equip/Paving Reserve	0	0	0.0	265,000	0.0	125,000	N/A	110,000	-12.0	275,000	150.0
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	0	0	0.0	265,000	0.0	125,000	N/A	110,000	-12.0	275,000	150.0
Administration	69,414	70,620	1.7	70,774	0.2	74,054	4.6	0	0.0	72,000	0.0
Total County Services Budget	1,493,822	1,483,028	0.0	1,486,262	0.2	1,555,142	4.6	1,471,873	-5.4	1,541,088	4.7
Estimated Revenues:											
Local Road Assistance	81,000	81,000	0.0	76,800	-5.2	75,000	-2.3	71,184	-5.1	70,856	-0.5
Excise Taxes	140,000	140,000	0.0	142,000	1.4	140,000	-1.4	140,000	0.0	160,100	14.4
Snowmobile	2,000	5,450	172.5	450	-91.7	400	-11.1	0	-100.0	0	0.0
Other US PLT	22,450	69,207	208.3	76,385	N/A	106,031	38.8	93,550	-11.8	95,900	2.5
Subtotal Revenues	245,450	295,657	20.5	295,635	0.0	321,431	8.7	304,734	-5.2	326,856	7.3
Unassigned Fund Balance Transfer	300,000	300,000	0.0	200,000	-33.3	225,000	12.5	205,000	-8.9	200,000	-2.4
Tax Commitment before TIF	948,372	887,371	-6.4	990,627	11.6	1,008,711	1.8	962,139	-4.6	1,014,232	5.4
*TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
**Total Tax Commitment	\$ 948,372	887,371	-6.4	990,627	11.6	1,008,711	1.8	962,139	-4.6	1,014,232	5.4

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

**Note: Does not include county taxes or overlay

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2018

Somerset

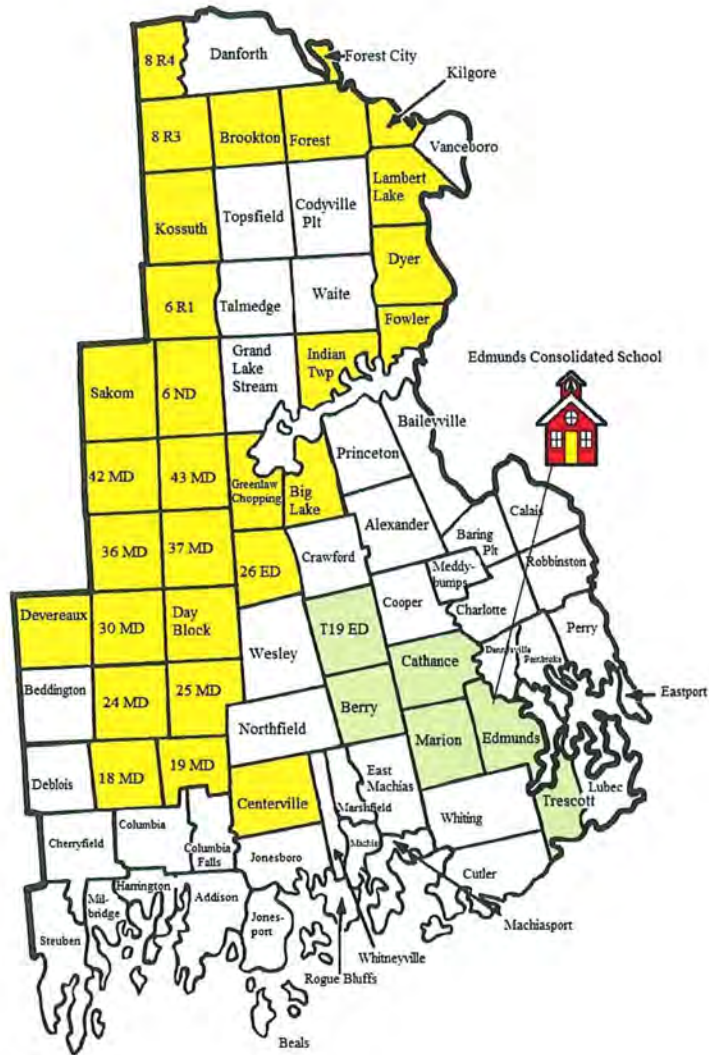
	2013	2014	% Increase (-) Decrease	2015	% Increase (-) Decrease	2016	% Increase (-) Decrease	2017	% Increase (-) Decrease	2018	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 291,831	307,588	5.4	281,517	-8.5	291,318	3.5	314,465	7.9	298,060	-5.2
Snow Removal	417,173	456,663	9.5	491,269	7.6	440,000	-10.4	498,215	13.2	520,908	4.6
Solid Waste	203,567	206,500	1.4	196,000	-5.1	199,000	1.5	200,600	0.8	203,200	1.3
Fire Protection & Public Safety	148,488	173,285	16.7	182,523	5.3	196,713	7.8	363,012	84.5	331,790	-8.6
Community Support & Recreation	46,800	49,304	5.4	44,554	-9.6	47,710	7.1	40,510	-15.1	52,298	29.1
Other Services	0	0	0.0	10,920	0.0	10,008	N/A	8,750	N/A	0	0.0
Subtotal County Services	1,107,859	1,193,340	7.7	1,206,783	1.1	1,184,749	-1.8	1,425,552	20.3	1,406,255	-1.4
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	15,000	5,000	N/A	8,500	70.0	350,000	N/A	0	-100.0	0	0.0
Capital - Outlay	12,000	12,400	3.3	7,000	-43.5	12,000	71.4	0	-100.0	0	0.0
Capital - Reserve	484,764	473,820	-2.3	415,114	-12.4	131,000	-68.4	477,481	264.5	478,000	0.1
Subtotal Other	511,764	491,220	-4.0	430,614	-12.3	493,000	14.5	477,481	-3.1	478,000	0.1
Administration	69,520	52,000	-25.2	70,195	35.0	69,920	-0.4	73,742	5.5	72,832	-1.2
Total County Services Budget	1,689,143	1,736,560	2.8	1,707,592	-1.7	1,747,669	2.3	1,976,775	13.1	1,957,087	-1.0
Estimated Revenues:											
Local Road Assistance	68,308	68,308	0.0	68,004	-0.4	63,996	-5.9	63,996	0.0	64,500	0.8
Excise Taxes	135,000	135,000	0.0	160,000	18.5	175,000	9.4	190,000	8.6	181,500	-4.5
Snowmobile/Whitewater Rafting	1,300	1,300	0.0	8,700	569.2	1,300	N/A	1,500	15.4	47,790	N/A
Other	21,911	32,498	48.3	29,064	-10.6	44,211	52.1	41,567	-6.0	0	-100.0
Subtotal Revenues	226,519	237,106	4.7	265,768	12.1	284,507	7.1	297,063	4.4	293,790	-1.1
Unassigned Fund Balance Transfer	74,391	86,510	16.3	0	-100.0	0	0.0	0	0.0	0	0.0
Tax Commitment before TIF	1,388,233	1,412,944	1.8	1,441,824	2.0	1,463,162	1.5	1,679,712	14.8	1,663,297	-1.0
*TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	846,863	N/A
**Total Tax Commitment	\$ 1,388,233	1,412,944	1.8	1,441,824	2.0	1,463,162	1.5	1,679,712	14.8	2,510,160	49.4

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

** Note: Does not include county taxes or overlay

Washington County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information	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	
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, 2018

Washington

	<u>2013</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>	<u>2018</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 328,015	298,046	-9.1	326,046	9.4	299,095	-8.3	316,875	5.9	344,536	8.7
Snow Removal	465,561	450,755	-3.2	462,755	2.7	457,740	-1.1	478,931	4.6	478,459	-0.1
Solid Waste	130,137	116,213	-10.7	117,713	1.3	113,358	-3.7	123,141	8.6	108,521	-11.9
Fire Protection & Public Safety	160,281	139,679	-12.9	152,130	8.9	145,580	-4.3	186,543	28.1	168,349	-9.8
Community Support & Recreation	55,893	39,216	-29.8	58,166	48.3	50,271	-13.6	39,650	-100.0	25,850	-34.8
Other Services	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal County Services	<u>1,139,887</u>	<u>1,043,909</u>	<u>-8.4</u>	<u>1,116,810</u>	<u>7.0</u>	<u>1,066,044</u>	<u>-4.5</u>	<u>1,145,140</u>	<u>7.4</u>	<u>1,125,715</u>	<u>-1.7</u>
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	125,000	0.0	125,000	N/A	134,000	7.2
Capital - Outlay	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Reserve	116,000	127,500	9.9	145,000	13.7	16,000	-89.0	28,000	N/A	0	-100.0
Subtotal Other	<u>116,000</u>	<u>127,500</u>	<u>9.9</u>	<u>145,000</u>	<u>13.7</u>	<u>141,000</u>	<u>-2.8</u>	<u>153,000</u>	<u>8.5</u>	<u>134,000</u>	<u>-12.4</u>
Administration	31,397	29,285	-6.7	31,545	7.7	37,418	18.6	35,050	-6.3	34,643	-1.2
Total County Services Budget	<u>1,287,284</u>	<u>1,200,694</u>	<u>-6.7</u>	<u>1,293,355</u>	<u>7.7</u>	<u>1,244,462</u>	<u>-3.8</u>	<u>1,333,190</u>	<u>7.1</u>	<u>1,294,358</u>	<u>-2.9</u>
Estimated Revenues:											
Local Road Assistance	99,900	99,900	0.0	80,000	-19.9	75,000	-6.3	75,000	0.0	76,000	1.3
Excise Taxes	225,000	220,000	-2.2	215,000	-2.3	210,000	-2.3	186,000	-11.4	187,550	0.8
Snowmobile	550	550	0.0	550	0.0	550	0.0	550	0.0	0	-100.0
Other	50,900	17,600	-65.4	13,700	-22.2	18,300	33.6	13,500	-26.2	22,400	65.9
Subtotal Revenues	<u>376,350</u>	<u>338,050</u>	<u>-10.2</u>	<u>309,250</u>	<u>-8.5</u>	<u>303,850</u>	<u>-1.7</u>	<u>275,050</u>	<u>-9.5</u>	<u>285,950</u>	<u>4.0</u>
Unassigned Fund Balance Transfer	75,000	50,000	N/A	145,000	190.0	70,000	-51.7	80,000	14.3	0	-100.0
Tax Commitment before TIF	<u>835,934</u>	<u>812,644</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>	<u>1,008,408</u>	<u>3.1</u>
*TIF Tax Commitment	995,620	1,359,836	36.6	1,032,224	-0.2	948,139	-8.1	704,000	-25.7	610,612	-13.3
**Total Tax Commitment	\$ <u>1,831,554</u>	<u>2,172,480</u>	<u>18.6</u>	<u>1,871,329</u>	<u>-13.9</u>	<u>1,818,751</u>	<u>-2.8</u>	<u>1,682,140</u>	<u>-7.5</u>	<u>1,619,020</u>	<u>-3.8</u>

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

** 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 municipal services provided or contracted for the UT by the county commissioners. Counties may provide any municipal service NOT provided by a state agency. 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.

PRINTED UNDER APPROPRIATION 014-27A-0075-04