

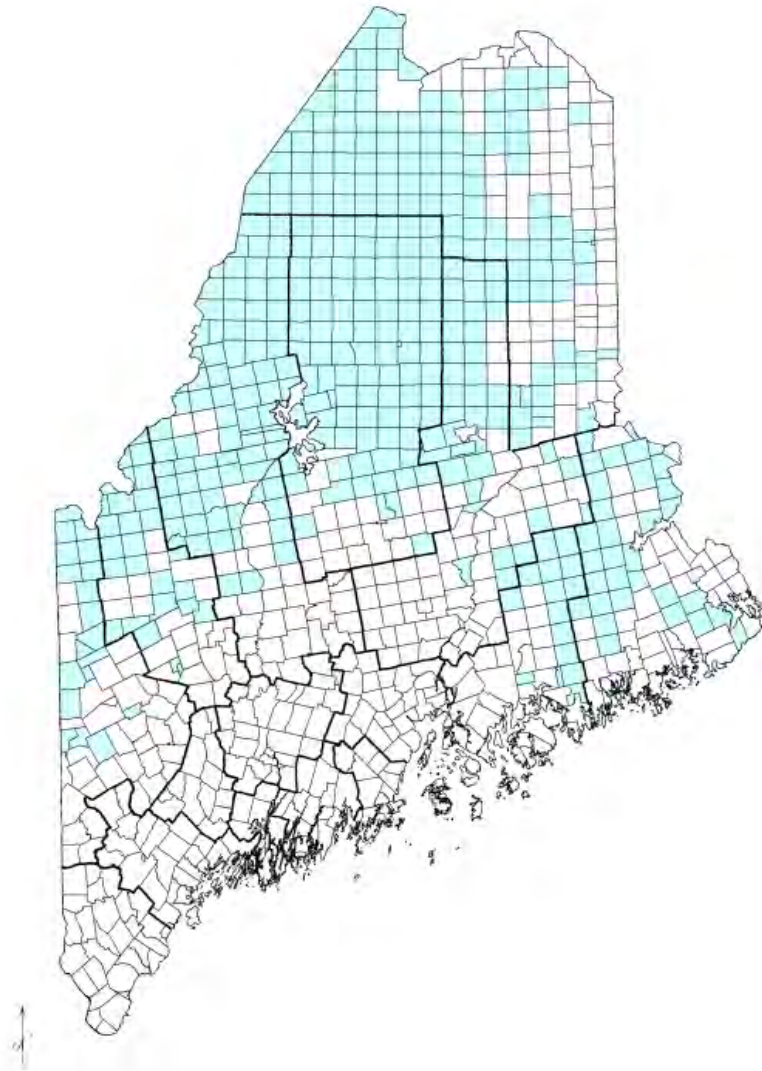
# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals  
(may include minor formatting differences from printed original)

# **UNORGANIZED TERRITORY MUNICIPAL COST COMPONENTS**



**FISCAL YEAR 2019-2020**



## **An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2019-20**

**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 2019-20 is as follows:

|   |                    |
|---|--------------------|
| Fiscal Administration – Office of the State Auditor | \$243,730          |
| Education   | 12,851,922         |
| Forest Fire Protection                              | 150,000            |
| Human Services - General Assistance                 | 65,000             |
| Property Tax Assessment - Operations                | 1,470,866          |
| Maine Land Use Planning Commission - Operations     | 588,000            |
| TOTAL STATE AGENCIES                                | <hr/> \$15,369,518 |
| County Reimbursements for Services:                 |                    |
| Aroostook   | \$1,511,803        |
| Franklin  | 976,795            |
| Hancock   | 239,050            |
| Kennebec  | 10,870             |
| Oxford  | 1,459,650          |
| Penobscot   | 1,125,982          |
| Piscataquis   | 1,156,857          |
| Somerset  | 1,618,913          |
| Washington  | 1,032,529          |
| TOTAL COUNTY SERVICES                               | <hr/> \$9,132,449  |

(Blank Page)

## COUNTY TAX INCREMENT FINANCING DISTRIBUTIONS FROM FUND

|                                  |                    |
|----------------------------------|--------------------|
| Tax Increment Financing Payments | \$3,867,519        |
| TOTAL REQUIREMENTS               | <hr/> \$28,369,486 |

## COMPUTATION OF ASSESSMENT

|              |              |
|--------------|--------------|
| Requirements | \$28,369,486 |
|--------------|--------------|

### Less Deductions:

#### General Revenue

|                                       |           |
|---------------------------------------|-----------|
| State Revenue Sharing                 | \$100,000 |
| Homestead Reimbursement               | 100,000   |
| Miscellaneous Revenues                | 10,000    |
| Transfer from Unassigned Fund Balance | 350,000   |

|                                  |                 |
|----------------------------------|-----------------|
| TOTAL GENERAL REVENUE DEDUCTIONS | <hr/> \$560,000 |
|----------------------------------|-----------------|

#### Educational Revenue

|   |          |
|---|----------|
| Land Reserve Trust                              | \$70,000 |
| Tuition/Travel                                  | 80,000   |
| United States Forestry Payment in Lieu of Taxes | 5,000    |
| Special - Teacher Retirement                    | 230,000  |

|                                    |                 |
|------------------------------------|-----------------|
| TOTAL EDUCATION REVENUE DEDUCTIONS | <hr/> \$385,000 |
|------------------------------------|-----------------|

|                          |                 |
|--------------------------|-----------------|
| TOTAL REVENUE DEDUCTIONS | <hr/> \$945,000 |
|--------------------------|-----------------|

|  |                    |
|--|--------------------|
| TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY | <hr/> \$27,424,486 |
|--|--------------------|

**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.

# TABLE OF CONTENTS

## General Analysis

|  |    |
|--|----|
| Municipal Cost Components Budgets Before County Taxes and Overlay<br>Five Year Analysis..... | 10 |
| Municipal Cost Components Budgets After County Taxes and Overlay<br>Five Year Analysis.....  | 11 |
| Aggregate Unorganized Territory County Mill Rate Analysis .....                              | 12 |

## Charts and Graphs

|   |    |
|---|----|
| Historical MCC Percentages with UT County Taxes - Net of Revenue<br>Fiscal Years 2015-2020 .....  | 15 |
| Historical MCC Amounts with UT County Taxes - Net of Revenue<br>Fiscal Years 2015-2020 .....  | 16 |
| Selected State Agencies Component – Education – Fiscal Years 2015-2020<br>with Linear Trendline .....   | 17 |
| EUT Student Enrollment by Category for School Year 2019 .....   | 18 |
| Historical EUT Student Enrollment for School Years 2014 to 2019.....  | 18 |
| Selected State Agencies Components Other than Education - Fiscal Years 2015 to 2020<br>with Linear Trendlines for Maine Revenue Service .....             | 19 |
| State Agency and County Budget Totals – Net of Revenue with Linear Trendlines<br>for Fiscal Years 2015 to 2020 .....                                      | 20 |
| Historical County Municipal Cost Component Percentages<br>for Fiscal Years 2015 to 2020.....  | 21 |
| East Coast All Grades Conventional Retail Gasoline Prices Dollars Per Gallon<br>for the Period December 1996 to February 2019 with Linear Trendline ..... | 22 |
| East Coast All Grades Conventional Retail Gasoline Prices Dollars Per Gallon<br>for the Periods June 2015 to February 2020 with Linear Trendline .....    | 23 |
| Fiscal Year 2020 County Municipal Services Budgets by Function .....  | 24 |
| Schedule of County Services Cost Per Capita by County .....   | 25 |

## **Fiscal Year 2020 General Analysis**

|                                |    |
|--------------------------------|----|
| State Services .....           | 28 |
| County Services and TIFs ..... | 31 |

## **County Budget Analysis**

|  |    |
|--|----|
| 2010 Census: Maine Profile.....  | 36 |
| UT Statistics by County by Tax Year .....  | 37 |
| UT - Analysis of Budget Proposals – Counties, Totals by Service Categories ..... | 38 |
| UT - Analysis of Budget Proposals – Counties, Totals by County .....             | 39 |
| Aroostook County - Demographics and Analysis of Budget.....                      | 40 |
| Franklin County - Demographics and Analysis of Budget .....                      | 42 |
| Hancock County - Demographics and Analysis of Budget .....                       | 44 |
| Kennebec County - Demographics and Analysis of Budget .....                      | 46 |
| Oxford County - Demographics and Analysis of Budget .....                        | 48 |
| Penobscot County - Demographics and Analysis of Budget .....                     | 50 |
| Piscataquis County - Demographics and Analysis of Budget .....                   | 52 |
| Somerset County - Demographics and Analysis of Budget.....                       | 54 |
| Washington County - Demographics and Analysis of Budget .....                    | 56 |

## **Appendix**

|  |       |
|--|-------|
| Funding State and County Services in the Unorganized Territory Tax District..... | 60-61 |
|--|-------|



(Blank Page)

# **GENERAL ANALYSIS**

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

|   | FY 2016       | FY 2017    | % Increase<br>(-)Decrease | FY 2018    | % Increase<br>(-)Decrease | FY 2019    | % Increase<br>(-)Decrease | FY 2020    | % Increase<br>(-)Decrease |
|---|---------------|------------|---------------------------|------------|---------------------------|------------|---------------------------|------------|---------------------------|
| State Agencies  |               |            |                           |            |                           |            |                           |            |                           |
| Fiscal Administrator                                  | \$ 254,952    | 251,277    | -1.4                      | 225,510    | -10.3                     | 233,077    | 3.4                       | 243,730    | 4.6                       |
| Education   | 12,129,121    | 12,288,717 | 1.3                       | 12,264,663 | -0.2                      | 12,335,556 | 0.6                       | 12,851,922 | 4.2                       |
| Forest Fire Protection                                | 150,000       | 150,000    | 0.0                       | 150,000    | 0.0                       | 150,000    | 0.0                       | 150,000    | 0.0                       |
| Human Services - General Assis                        | 55,750        | 65,000     | 16.6                      | 65,000     | 0.0                       | 65,000     | 0.0                       | 65,000     | 0.0                       |
| Maine Revenue Service                                 | 950,000       | 935,000    | -1.6                      | 1,031,446  | 10.3                      | 1,246,676  | 20.9                      | 1,470,866  | 18.0                      |
| LUPC - Operations                                     | 529,025       | 544,194    | 2.9                       | 549,577    | 1.0                       | 569,905    | 3.7                       | 588,000    | 3.2                       |
| Subtotal of State Agency                              | 14,068,848    | 14,234,188 | 1.2                       | 14,286,196 | 0.4                       | 14,600,214 | 2.2                       | 15,369,518 | 5.3                       |
| Less Deductions                                       |               |            |                           |            |                           |            |                           |            |                           |
| General   | -2,509,945    | -1,903,945 | -24.1                     | -1,090,000 | -42.8                     | -490,000   | -55.0                     | -560,000   | 14.3                      |
| Educational   | -418,317      | -419,049   | 0.2                       | -425,768   | 1.6                       | -385,000   | -9.6                      | -385,000   | 0.0                       |
| Total State Agencies                                  | 11,140,586    | 11,911,194 | 6.9                       | 12,770,428 | 7.2                       | 13,725,214 | 7.5                       | 14,424,518 | 5.1                       |
| County Services                                       |               |            |                           |            |                           |            |                           |            |                           |
| Aroostook   | 1,216,139     | 1,251,259  | 2.9                       | 1,288,800  | 3.0                       | 1,413,226  | 9.7                       | 1,511,803  | 7.0                       |
| Franklin  | 1,029,624     | 998,235    | -3.0                      | 888,252    | -11.0                     | 953,878    | 7.4                       | 976,795    | 2.4                       |
| Hancock   | 223,152       | 236,660    | 6.1                       | 238,750    | 0.9                       | 241,550    | 1.2                       | 239,050    | -1.0                      |
| Kennebec  | 12,115        | 10,669     | -11.9                     | 12,823     | 20.2                      | 11,595     | -9.6                      | 10,870     | -6.3                      |
| Oxford  | 1,247,937     | 1,257,130  | 0.7                       | 1,273,300  | 1.3                       | 1,262,600  | -0.8                      | 1,459,650  | 15.6                      |
| Penobscot   | 1,033,537     | 1,067,291  | 3.3                       | 1,071,109  | 0.4                       | 1,152,652  | 7.6                       | 1,125,982  | -2.3                      |
| Piscataquis   | 1,008,711     | 962,139    | -4.6                      | 1,014,232  | 5.4                       | 965,963    | -4.8                      | 1,156,857  | 19.8                      |
| Somerset  | 1,463,162     | 1,679,712  | 14.8                      | 1,663,298  | -1.0                      | 1,624,102  | -2.4                      | 1,618,913  | -0.3                      |
| Washington  | 870,612       | 978,140    | 12.4                      | 1,008,408  | 3.1                       | 1,032,764  | 2.4                       | 1,032,529  | 0.0                       |
| Total County Services                                 | 8,104,989     | 8,441,235  | 4.1                       | 8,458,972  | 0.2                       | 8,658,330  | 2.4                       | 9,132,449  | 5.5                       |
| TAX COMMITMENT BEFORE T                               | 19,245,575    | 20,352,429 | 5.8                       | 21,229,400 | 4.3                       | 22,383,544 | 5.4                       | 23,556,967 | 5.2                       |
| TIF TAX COMMITMENT                                    | 2,800,000     | 2,027,000  | -27.6                     | 3,957,567  | 95.2                      | 3,522,650  | -11.0                     | 3,867,519  | 9.8                       |
| TOTAL TAX COMMITMENT BEFORE<br>COUNTY TAXES & OVERLAY | \$ 22,045,575 | 22,379,429 | 1.5                       | 25,186,967 | 12.5                      | 25,906,194 | 2.9                       | 27,424,486 | 5.9                       |

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

|   | <u>FY 2016</u>                      | <u>FY 2017</u>    | <u>% Increase<br/>(-)Decrease</u> | <u>FY 2018</u>    | <u>% Increase<br/>(-)Decrease</u> | <u>FY 2019</u>    | <u>% Increase<br/>(-)Decrease</u> | <u>FY 2020</u>    | <u>% Increase<br/>(-)Decrease</u> |
|---|-------------------------------------|-------------------|-----------------------------------|-------------------|-----------------------------------|-------------------|-----------------------------------|-------------------|-----------------------------------|
| TOTAL TAX COMMITMENT BEFORE<br>COUNTY TAXES & OVERLAY | <u>22,045,575</u>                   | <u>22,379,429</u> | <u>1.5</u>                        | <u>25,186,968</u> | <u>12.5</u>                       | <u>25,906,194</u> | <u>2.9</u>                        | <u>27,424,486</u> | <u>5.9</u>                        |
| County Taxes  | Actual County Taxes and MRS Overlay |                   |                                   |                   |                                   |                   |                                   | Estimated         |                                   |
| Aroostook   | 695,604                             | 766,295           | 10.2                              | 786,573           | 2.6                               | 959,295           | 22.0                              | 1,055,225         | 10.0                              |
| Franklin  | 386,042                             | 407,043           | 5.4                               | 399,300           | -1.9                              | 423,927           | 6.2                               | 447,243           | 5.5                               |
| Hancock   | 108,307                             | 106,838           | -1.4                              | 107,584           | 0.7                               | 109,306           | 1.6                               | 111,492           | 2.0                               |
| Kennebec  | 5,116                               | 6,986             | 36.6                              | 7,746             | 10.9                              | 7,966             | 2.8                               | 8,205             | 3.0                               |
| Knox  | 18,600                              | 19,318            | 3.9                               | 19,350            | 0.2                               | 21,022            | 8.6                               | 21,863            | 4.0                               |
| Lincoln   | 19,581                              | 19,554            | -0.1                              | 19,657            | 0.5                               | 19,855            | 1.0                               | 20,054            | 1.0                               |
| Oxford  | 209,739                             | 218,068           | 4.0                               | 219,851           | 0.8                               | 274,015           | 24.6                              | 287,716           | 5.0                               |
| Penobscot   | 396,995                             | 424,979           | 7.0                               | 441,854           | 4.0                               | 493,374           | 11.7                              | 518,043           | 5.0                               |
| Piscataquis   | 1,090,641                           | 1,121,187         | 2.8                               | 1,153,000         | 2.8                               | 1,172,217         | 1.7                               | 1,205,039         | 2.8                               |
| Sagadahoc   | 0                                   | 0                 | 0.0                               | 0                 | 0.0                               | 0                 | 0.0                               | 0                 | 0.0                               |
| Somerset  | 1,883,930                           | 1,971,415         | 4.6                               | 2,066,899         | 4.8                               | 2,127,282         | 2.9                               | 2,227,264         | 4.7                               |
| Waldo   | 3,379                               | 3,375             | -0.1                              | 3,506             | 3.9                               | 3,788             | 8.0                               | 3,958             | 4.5                               |
| Washington  | 589,813                             | 620,557           | 5.2                               | 628,677           | 1.3                               | 637,966           | 1.5                               | 663,485           | 4.0                               |
| Total County Taxes                                    | <u>5,407,747</u>                    | <u>5,685,615</u>  | <u>5.1</u>                        | <u>5,853,997</u>  | <u>3.0</u>                        | <u>6,250,013</u>  | <u>6.8</u>                        | <u>6,569,587</u>  | <u>5.1</u>                        |
| TAX COMMITMENT BEFORE OVERLAY                         | <u>27,453,322</u>                   | <u>28,065,044</u> | <u>2.2</u>                        | <u>31,040,965</u> | <u>10.6</u>                       | <u>32,156,207</u> | <u>3.6</u>                        | <u>33,994,073</u> | <u>5.7</u>                        |
| Maine Revenue Service - Overlay                       | <u>454,366</u>                      | <u>490,928</u>    | <u>8.0</u>                        | <u>542,582</u>    | <u>10.5</u>                       | <u>576,880</u>    | <u>6.3</u>                        | <u>613,223</u>    | <u>6.3</u>                        |
| TOTAL TAX COMMITMENT AFTER<br>COUNTY TAXES & OVERLAY  | <u>\$ 27,907,688</u>                | <u>28,555,972</u> | <u>2.3</u>                        | <u>31,583,547</u> | <u>10.6</u>                       | <u>32,733,087</u> | <u>3.6</u>                        | <u>34,607,296</u> | <u>5.7</u>                        |

# **AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYSIS**

SOURCE: *Maine Revenue Services*

Tax Years 2005-2018

| County      | 2005    | 2006    | 2007<br>* | 2008    | 2009    | 2010<br>** | 2011    | 2012    | 2013<br>*** | 2014    | 2015    | 2016<br>*# | 2017    | 2018<br>## |
|-------------|---------|---------|-----------|---------|---------|------------|---------|---------|-------------|---------|---------|------------|---------|------------|
| Aroostook   | 0.00754 | 0.00696 | 0.00646   | 0.00641 | 0.00825 | 0.00741    | 0.00658 | 0.00666 | 0.00672     | 0.00699 | 0.00693 | 0.00637    | 0.00631 | 0.00705    |
| Franklin    | 0.01024 | 0.00883 | 0.00808   | 0.00810 | 0.00885 | 0.00732    | 0.00720 | 0.00733 | 0.00897     | 0.00825 | 0.00833 | 0.00775    | 0.00746 | 0.00843    |
| Hancock     | 0.00666 | 0.00601 | 0.00578   | 0.00495 | 0.00670 | 0.00592    | 0.00500 | 0.00500 | 0.00474     | 0.00575 | 0.00530 | 0.00500    | 0.00500 | 0.00527    |
| Kennebec    | 0.00816 | 0.00718 | 0.00480   | 0.00473 | 0.00642 | 0.00607    | 0.00560 | 0.00657 | 0.00618     | 0.00643 | 0.00597 | 0.00648    | 0.00710 | 0.00712    |
| Knox        | 0.00592 | 0.00472 | 0.00463   | 0.00446 | 0.00631 | 0.00556    | 0.00481 | 0.00480 | 0.00463     | 0.00464 | 0.00469 | 0.00447    | 0.00472 | 0.00508    |
| Lincoln     | 0.00585 | 0.00505 | 0.00478   | 0.00463 | 0.00636 | 0.00571    | 0.00503 | 0.00507 | 0.00489     | 0.00497 | 0.00506 | 0.00479    | 0.00504 | 0.00531    |
| Oxford      | 0.00853 | 0.00721 | 0.00703   | 0.00688 | 0.00860 | 0.00785    | 0.00818 | 0.00876 | 0.00849     | 0.00993 | 0.01019 | 0.00912    | 0.00909 | 0.00952    |
| Penobscot   | 0.00969 | 0.00857 | 0.00842   | 0.00852 | 0.01055 | 0.00959    | 0.00866 | 0.00887 | 0.00865     | 0.00866 | 0.00870 | 0.00777    | 0.00808 | 0.00872    |
| Piscataquis | 0.00841 | 0.00725 | 0.00691   | 0.00716 | 0.00951 | 0.00791    | 0.00703 | 0.00699 | 0.00673     | 0.00693 | 0.00670 | 0.00601    | 0.00622 | 0.00654    |
| Somerset    | 0.00780 | 0.00685 | 0.00676   | 0.00821 | 0.00906 | 0.00866    | 0.00856 | 0.00864 | 0.00837     | 0.00823 | 0.00846 | 0.00803    | 0.00805 | 0.00841    |
| Waldo       | 0.00692 | 0.00502 | 0.00482   | 0.00506 | 0.00704 | 0.00629    | 0.00559 | 0.00583 | 0.00561     | 0.00563 | 0.00559 | 0.00527    | 0.00560 | 0.00602    |
| Washington  | 0.00919 | 0.00882 | 0.00837   | 0.00770 | 0.00930 | 0.00865    | 0.00812 | 0.00823 | 0.00814     | 0.00811 | 0.00846 | 0.00773    | 0.00807 | 0.00827    |

|                                 |          |          |          |          |          |          |          |          |         |         |         |         |          |          |
|---------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|---------|---------|---------|---------|----------|----------|
| State Agency Services Mill Rate | 0.004399 | 0.004578 | 0.003952 | 0.003531 | 0.003392 | 0.005151 | 0.004424 | 0.003599 | 0.00342 | 0.00347 | 0.00343 | 0.00319 | 0.003322 | 0.003601 |
|---------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|---------|---------|---------|---------|----------|----------|

**Note:** The State Agency, and County Taxes are included in the Aggregate UT County Mill Rate along with MRS - Overlay. Refer to Page 61.

\* Revaluation Year

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

\*\*\* First year of Wind TIFs in Hancock County

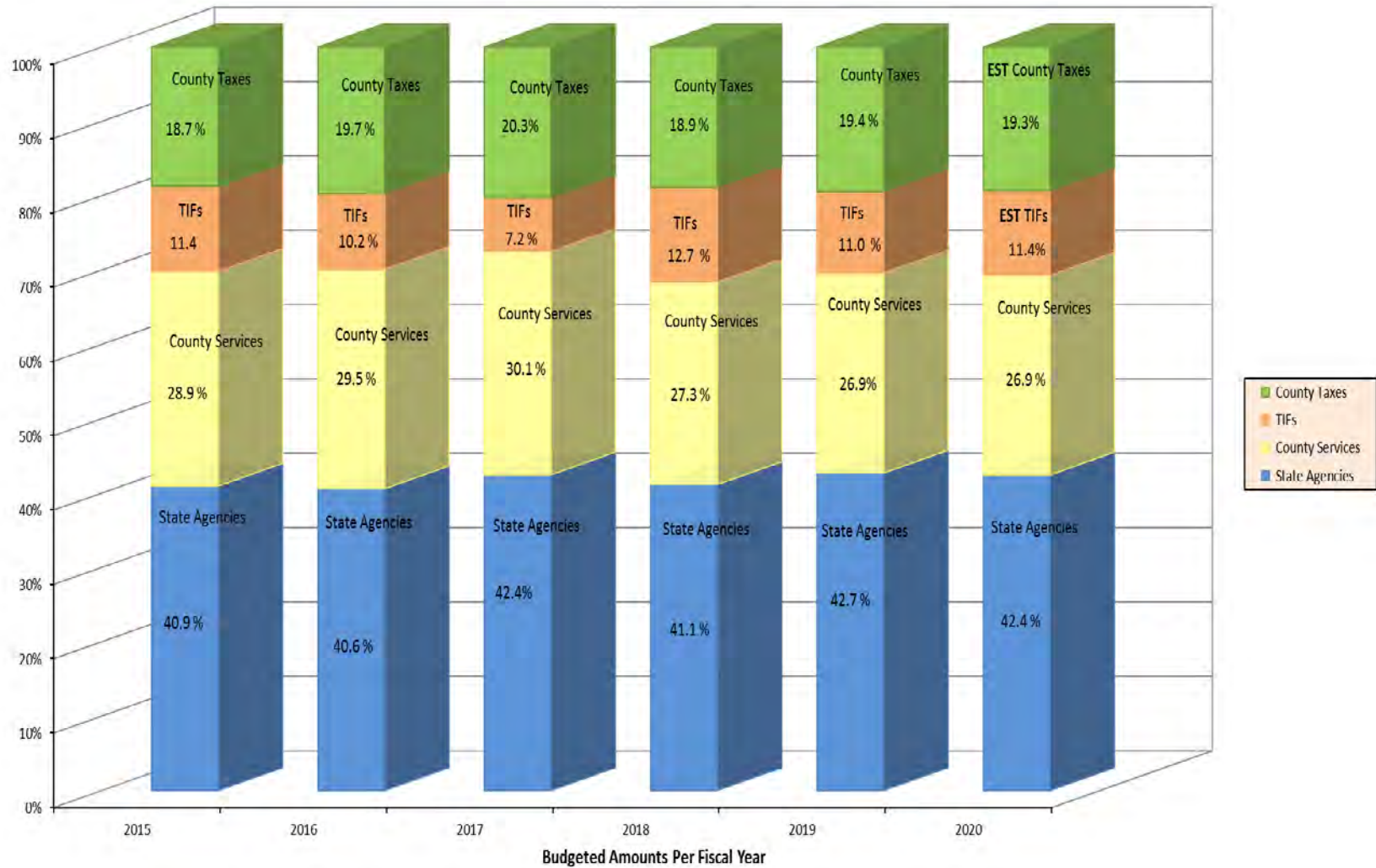
# First year of Omnibus Wind TIFs in Somerset and Hancock Counties.

## First year of Omnibus Wind TIF in Penobscot

# **CHARTS AND GRAPHS**

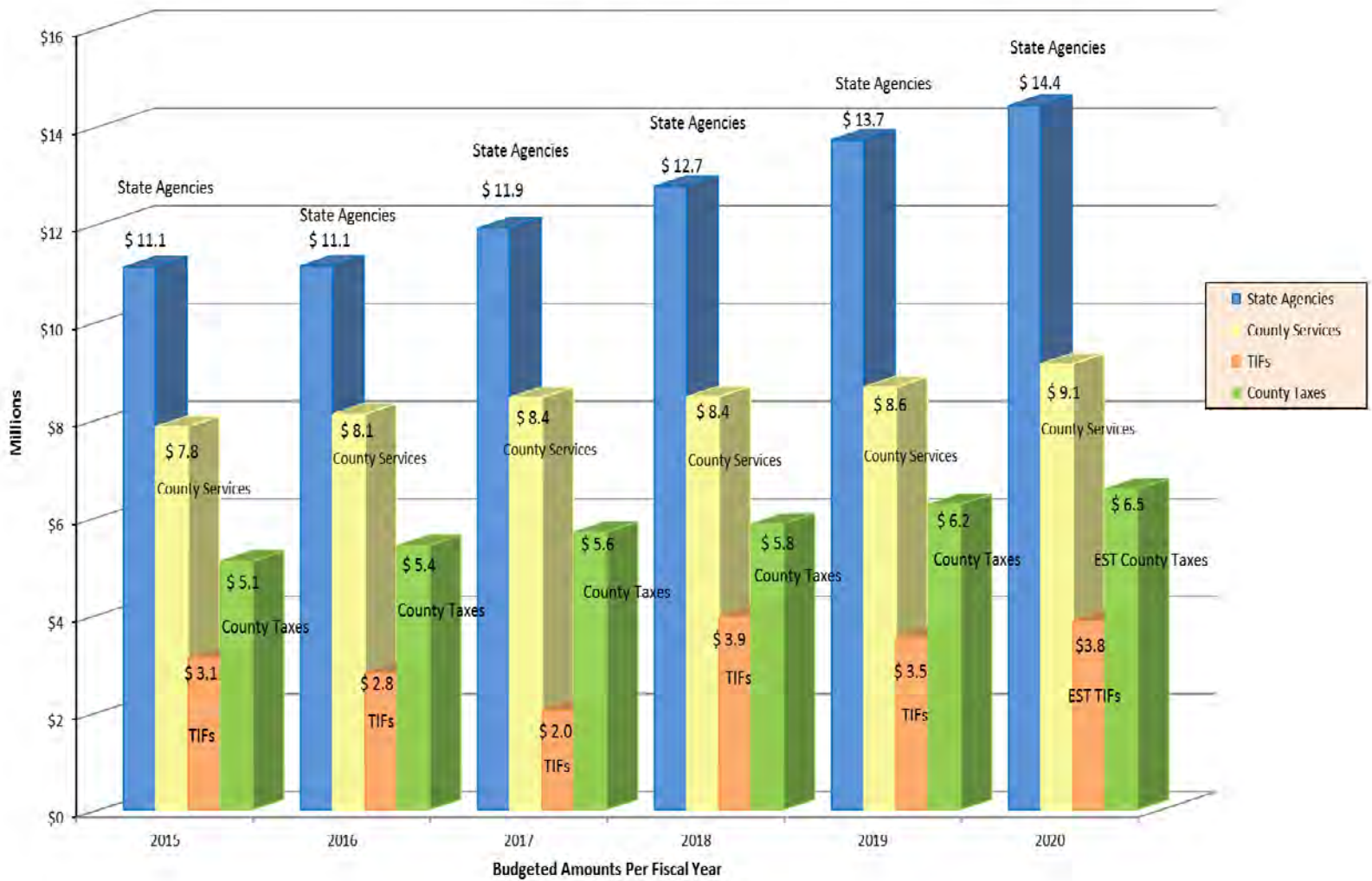
(Blank Page)

# UT Education and Services Fund Historical Municipal Cost Component Percentages with UT County Taxes - Net of Revenue Fiscal Years 2015 to 2020

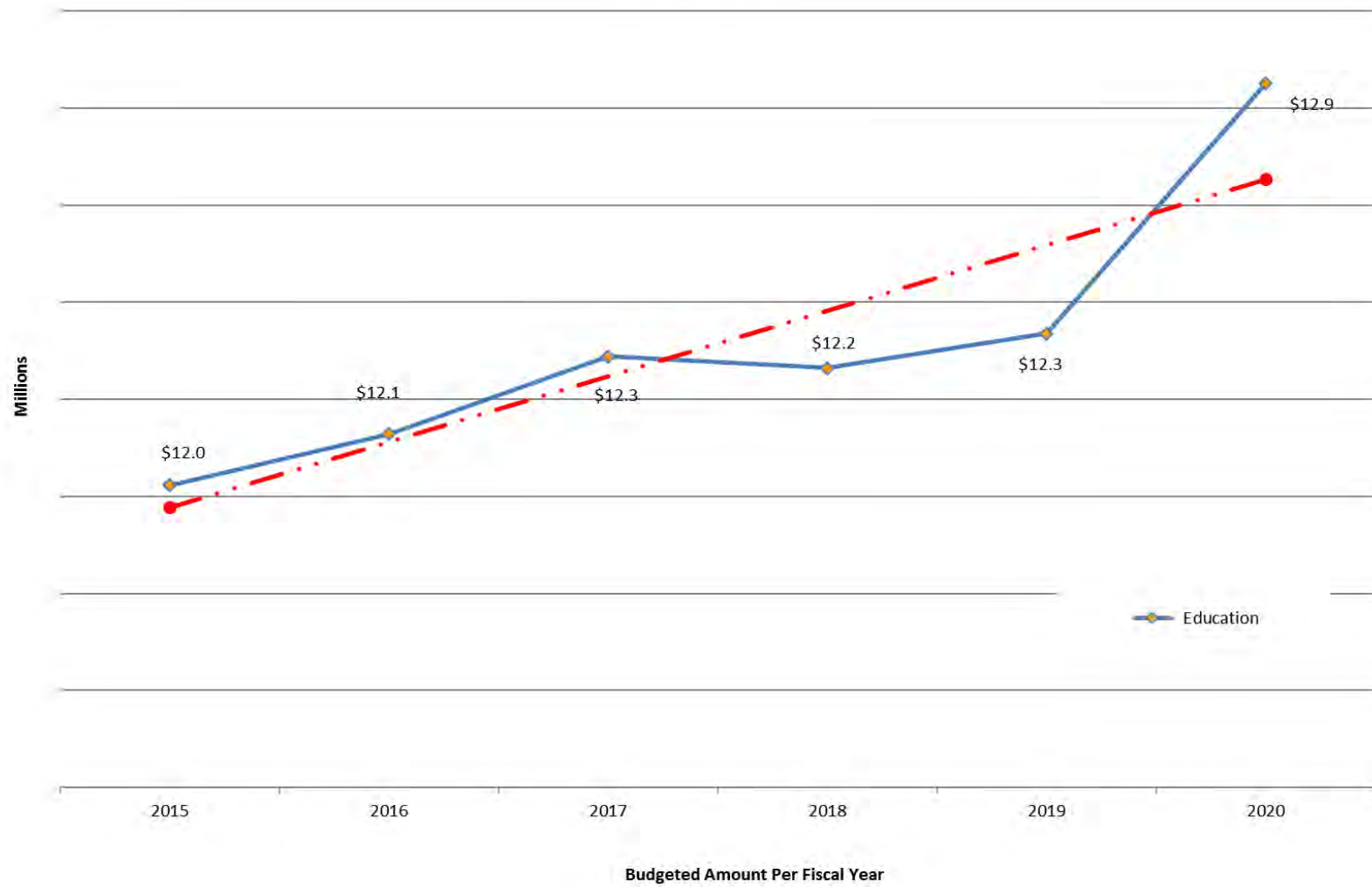




# UT Education and Services Fund Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue Fiscal Years 2015 to 2020



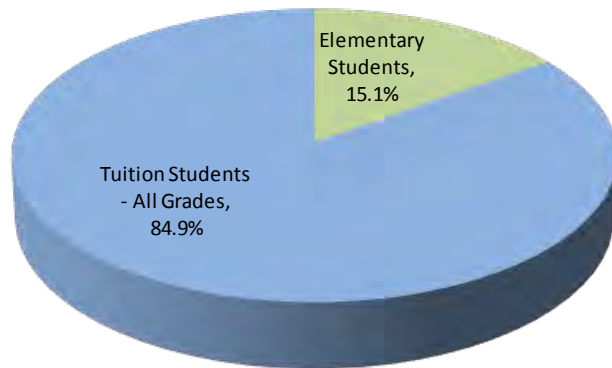
UT Education and Services Fund  
Selected State Agencies Component - Education (EUT) - Fiscal Years 2015 to 2020  
with Linear Trendline



### EUT Student Enrollment by Category

For School Year 2019

School Year 2019 Enrollments are Estimates  
based on Oct 1, 2018 Enrollments

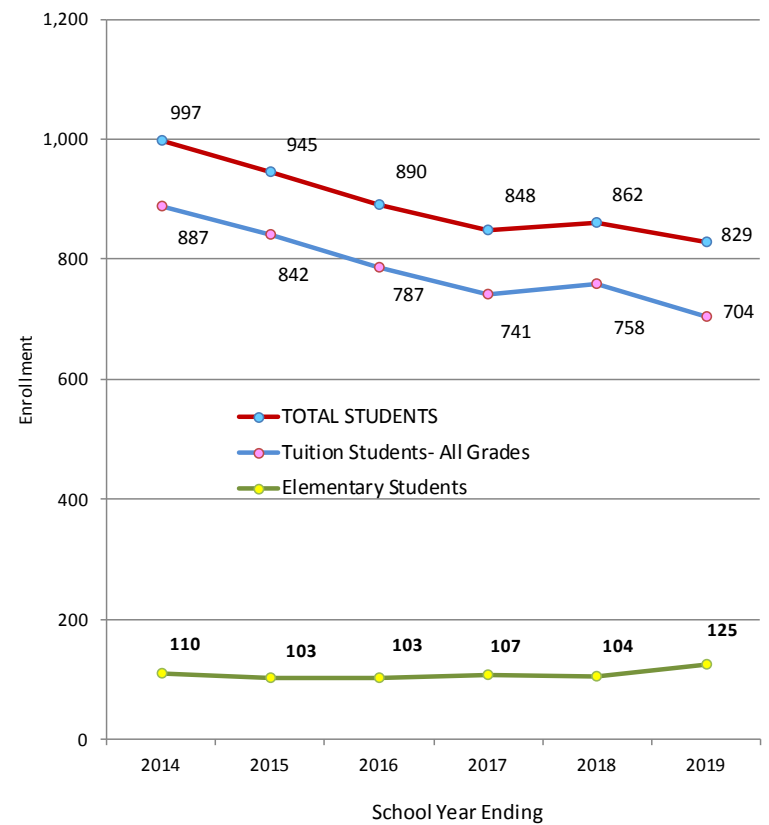


Total 2018 Student Enrollment - 829

### Historical EUT Student Enrollment

For School Years 2014 to 2019

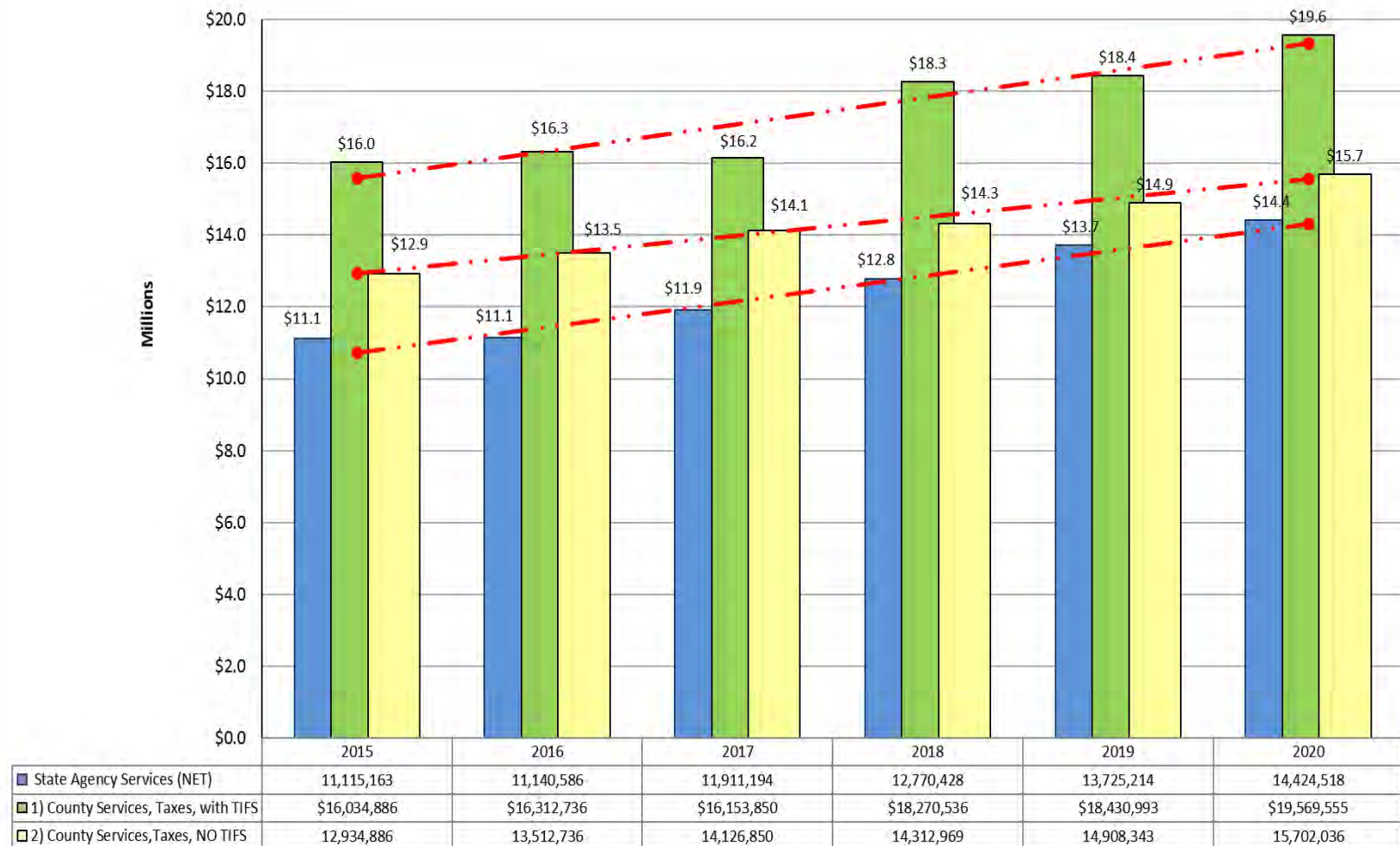
School Year 2019 Enrollments are Estimates  
based on Oct 1, 2018 Enrollments



# UT Education and Services Fund Selected State Agencies Components Other Than Education - Fiscal Years 2015 to 2020 with Linear Trendline for Maine Revenue Services Operations



**UT Education and Services Fund**  
**State Agency and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2015 to 2020**  
 County Budget Totals : 1) With TIFS and 2) Without TIFS

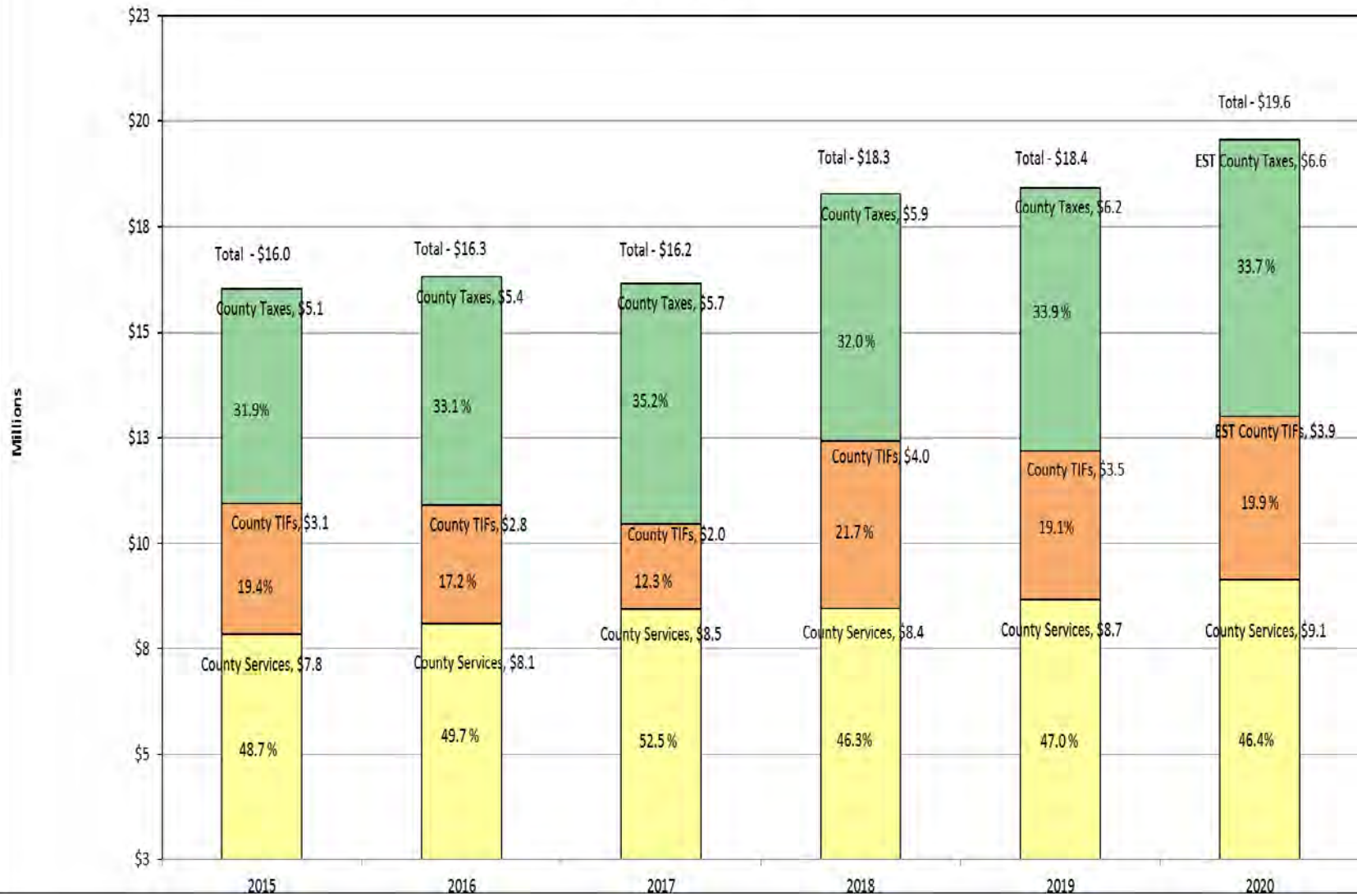




# Historical County Municipal Cost Component Percentages

For Fiscal Years 2015 to 2020

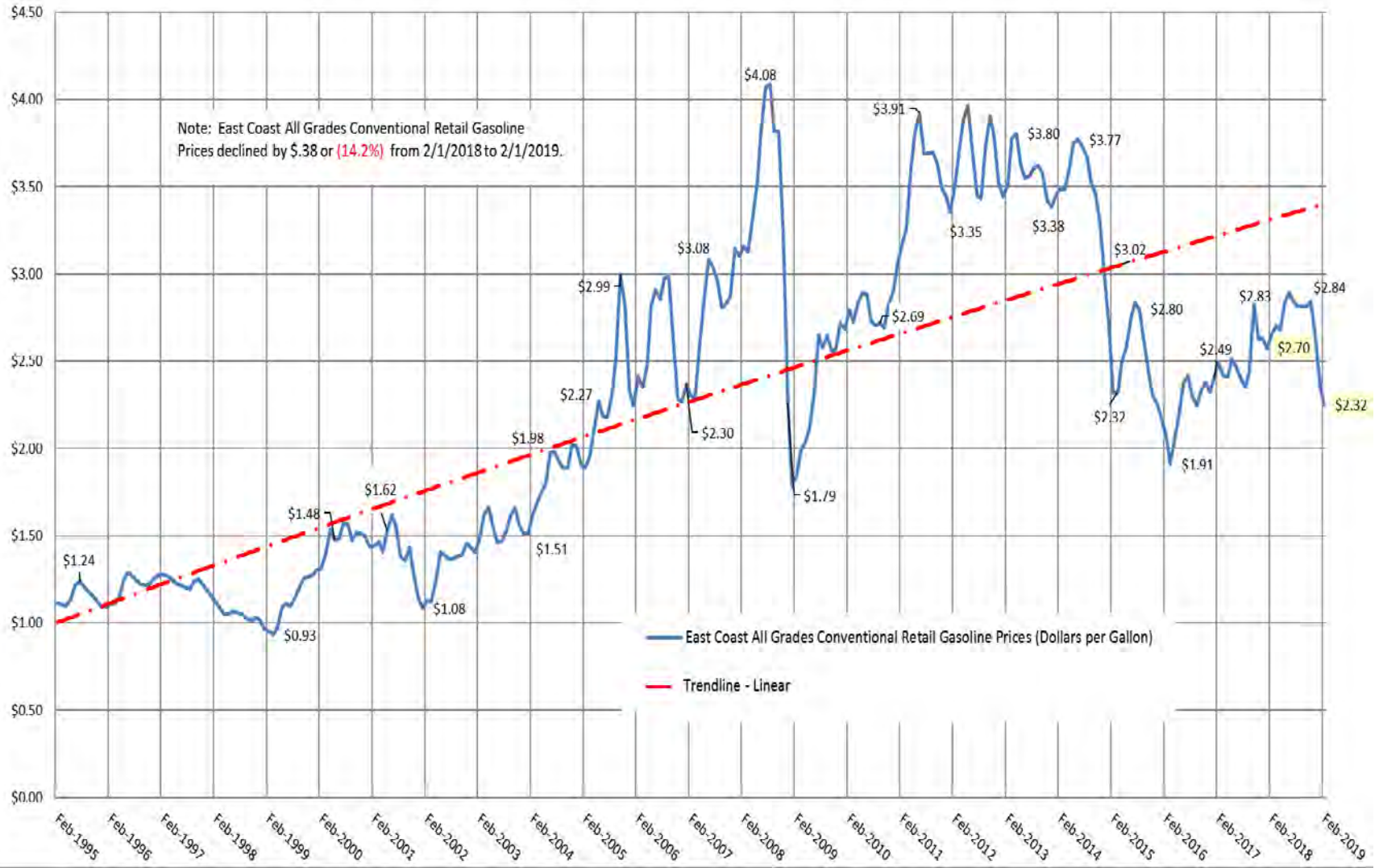
Net of Revenue



## East Coast All Grades Conventional Retail Gasoline Prices

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

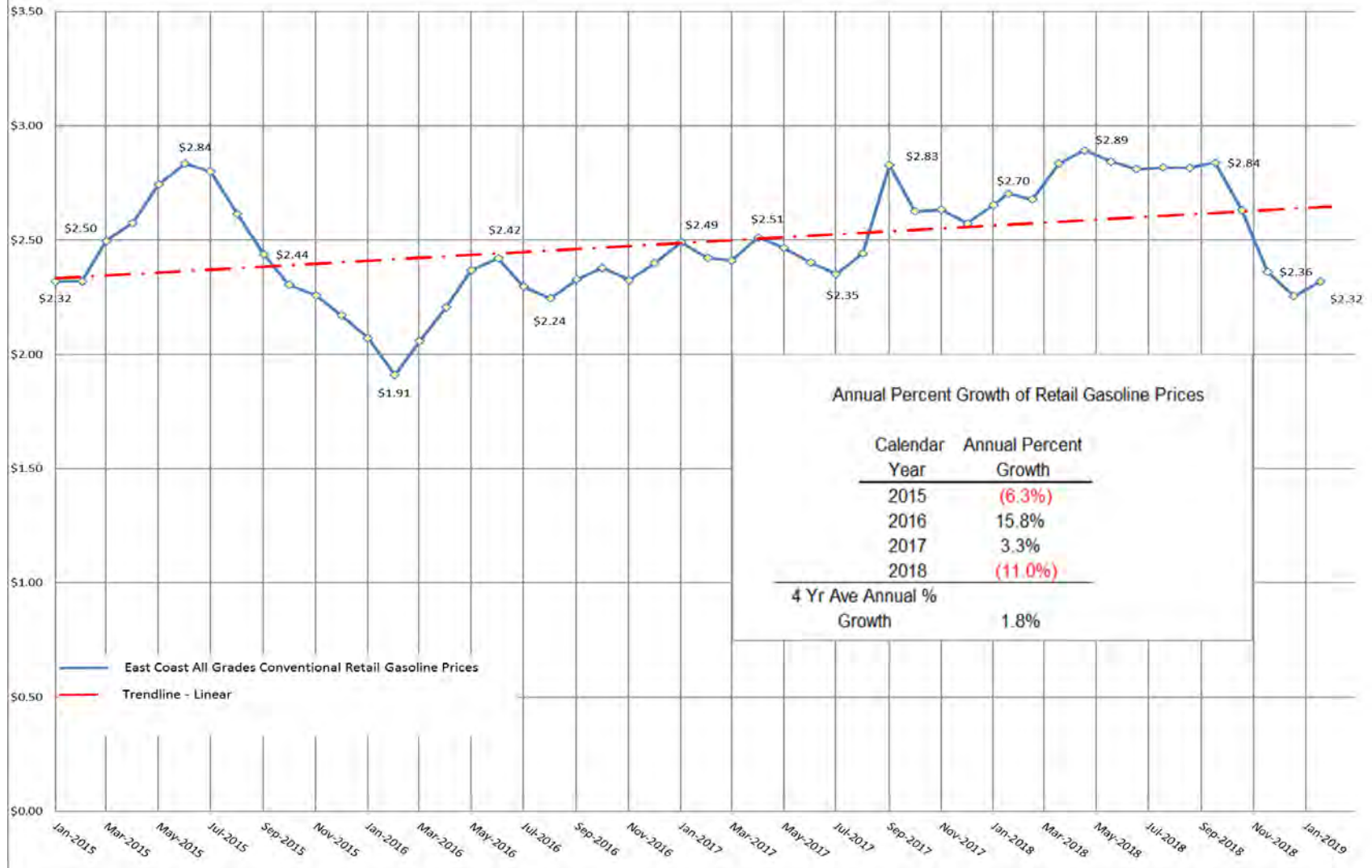
Dollars Per Gallon for the Period December 1995 to February 2019 with Linear Trendline



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

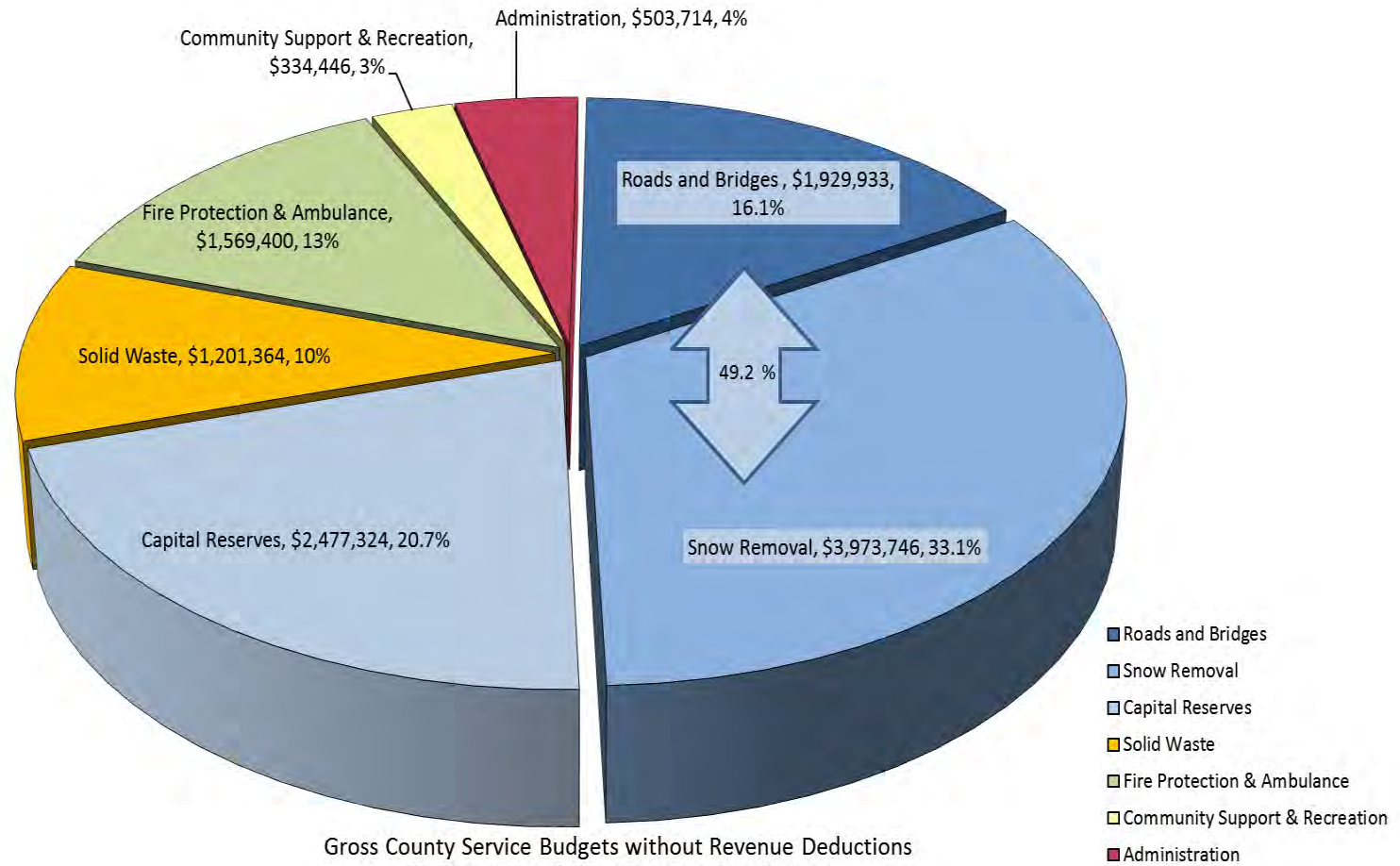
Source of Data: U.S. Energy Information Administration - Short Term Price Movements

Dollars Per Gallon for the Periods June 2015 to February 2019 With Linear Trendline





# UT Education and Services Fund FY 2020 County Municipal Services Budgets by Function



Gross County Service Budgets without Revenue Deductions  
FY 2020 - \$ 11.9 Million in County Service Budgets

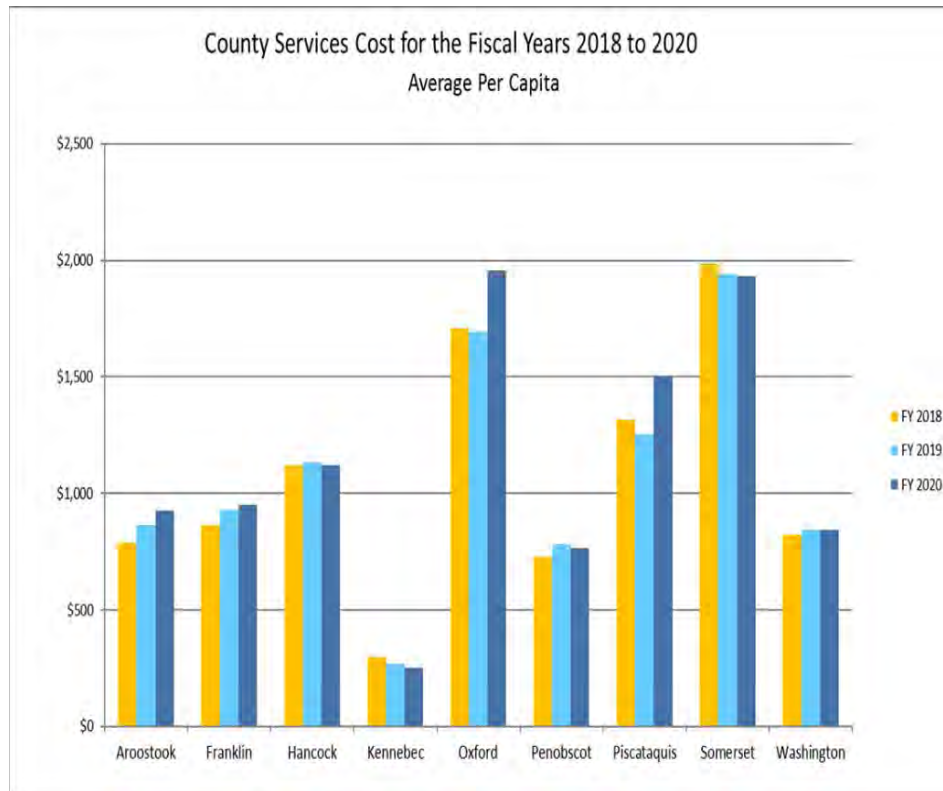
NOTE: 49.2 % of the Functional Category Costs are directly related to the Retail Cost of Gasoline

# SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY \*

| County  | FY 2018<br>Cost   | FY 2018<br>County<br>Services<br>Tax Assessment | FY 2019**<br>Cost | 2019**<br>County<br>Services<br>Tax Assessment | FY 2020<br>Cost   | US Census<br>2010<br>UT Resident<br>Population | 2020<br>County<br>Services<br>Tax Assessment |
|---|-------------------|---|-------------------|--|-------------------|--|--|
|   | <u>Per Capita</u> |   | <u>Per Capita</u> |  | <u>Per Capita</u> |  | <u></u>                                      |
| Aroostook**                                     | \$790             | \$1,288,800                                     | \$866             | \$1,413,226                                    | \$926             | 1,633  | \$1,511,803                                  |
| Franklin  | 866               | 888,252   | 930               | 953,878  | 953               | 1,026  | 976,795                                      |
| Hancock   | 1,121             | 238,750   | 1,135             | 241,550  | 1,123             | 213  | 239,050                                      |
| Kennebec  | 299               | 12,823  | 270               | 11,595   | 253               | 43   | 10,870                                       |
| Oxford**  | 1,707             | 1,273,300                                       | 1,693             | 1,262,600                                      | 1,957             | 746  | 1,459,650                                    |
| Penobscot                                       | 726               | 1,071,109                                       | 781               | 1,152,652                                      | 763               | 1,476  | 1,125,982                                    |
| Piscataquis                                     | 1,316             | 1,014,232                                       | 1,253             | 965,963  | 1,501             | 771  | 1,156,857                                    |
| Somerset  | 1,985             | 1,663,298                                       | 1,938             | 1,624,102                                      | 1,932             | 838  | 1,618,913                                    |
| Washington                                      | 822               | 1,008,408                                       | 842               | 1,032,764                                      | 842               | 1,227  | 1,032,529                                    |
|   |                   | <u>\$8,458,972</u>                              |                   | <u>\$8,658,330</u>                             |                   | <u>7,973</u>                                   | <u>\$9,132,449</u>                           |
| Straight Average of<br>Services Cost Per Capita | <u>\$1,070</u>    |   | <u>\$1,079</u>    |  | <u>\$1,139</u>    |  |  |
| Weighted Average of<br>Services Cost Per Capita | <u>\$1,061</u>    |   | <u>\$1,086</u>    |  | <u>\$1,145</u>    |  |  |

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

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



(Blank Page)

# **FISCAL YEAR 2020 MCC BUDGET ANALYSIS**

## ANALYSIS OF MUNICIPAL COST COMPONENTS BUDGETS WORK SESSION - FISCAL YEAR 2020

**STATE SERVICES:** Total state agency budgets grew 5.3%, or \$763,304 from 2019. (Pages 10-11)

### **Office of the State Auditor – Fiscal Administrator of the Unorganized Territory ~ \$243,730**

Up 4.6% or \$ 10,653 from FY 2019

This line supports the annual Unorganized Territory(UT) financial statement audit performed by a private public accounting firm; the printing and distribution of the annual report; and the payment to the Passamaquoddy Tribe required by Title 36 MRSA §1605 (2-B). The payment to the tribe is a calculation that is based upon the assessed value of Indian Township. Increases in the assessed value of Indian Township require a \$ 3,000 increase for the FY 2020 municipal services to UT residents in Indian Township who are not tribal members. Personal service increases in wages and employee benefits account for the remaining \$ 7,653 increase in this state agency line.

### **Department of Education – Education in the Unorganized Territory ~ \$12,851,922**

Up 4.2% or \$516,366 from FY 2019

General fund increases in personal service expenditures drive the EUT budget growth. Two new teacher positions are included in the budget, as well as 3 additional teachers' aides, and janitors. This increase in personal service expenditures supports staff for the three UT elementary schools. Although there are potentially 51 additional tuition students from three pending deorganizations effective on July 1, 2019, all other budgeted expenditures show no growth. These budgets are identical to the amounts budgeted for FY 2019. The EUT plans to raise approximately \$667, 758 for the all other costs associated with the deorganizations of Atkinson, Cary Plt., and Codyville Plt. through a Financial Order from the current EUT budget carryforward to support tuition, transportation, and special education services to serve students in the new townships.

This revenue will provide education, transportation, and special education services to approximately 880 UT pupils. The breakdown of enrolled UT students is as follows:

| EUT Enrollment - Category            | April 1st<br>2016 | April 1st<br>2017 | April 1st<br>2018 | Estimated<br>April 1st<br>2019 | Estimated<br>Pupils Gained<br>From<br>Deorganization | Estimated<br>Enrollment<br>7/1/2019 |
|--------------------------------------|-------------------|-------------------|-------------------|--------------------------------|--|-------------------------------------|
| Edmunds School, Washington County    | 55                | 60                | 55                | 66                             |  | 66                                  |
| Connor School, Aroostook County      | 35                | 36                | 34                | 33                             |  | 33                                  |
| Kingman Elementary, Penobscot County | 13                | 11                | 15                | 26                             |  | 26                                  |
| Total UT Elementary School Students  | 103               | 107               | 104               | 125                            |  | 125                                 |
| Tuition Students - All Grades        | 787               | 741               | 758               | 704                            | 51   | 755                                 |
| Total Number of EUT Students         | 890               | 848               | 862               | 829                            | 51   | 880                                 |

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

No Change from FY 2019.

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

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

No Change from FY 2019


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

## **Maine Revenue Service – Property Tax Assessment and Operations ~ \$1,470,866**


Up 18.0% or \$ 224,190 from FY 2019.

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

- 1) Personal Services Costs increased by \$41,913 or 4.02% from FY 2019.
  - a) Last year, there were 9 principal property appraiser(PPA) positions budgeted. One PPA was promoted to Tax Section Manager, a position that is charged to the UT at 85%. The vacant PPA position was not included in the FY 2020 budget.

|  |                |                    |                         |                         |                  |
|--|----------------|--------------------|-------------------------|-------------------------|------------------|
|  |                |                    |                         |                         |                  |
| Unorganized Territory Section  |                |                    | FY 2020                 |                         |                  |
| Personnel Costs  |                |                    |                         |                         |                  |
|  | Total Position | Percent Devoted to | 2020 Costs Allocated to | 2019 Costs Allocated to | Cost Differences |
| Position Title   | Cost           | UT                 | UT                      | UT                      | From FY 2019     |
| Property Apprasier Supervisor  | \$ 127,839     | 100%               | \$ 127,839              | \$ 121,095              | \$ 6,744         |
| Tax Section Manager  | \$ 121,602     | 85%                | \$ 103,362              | \$ 115,076              | \$ (11,714)      |
| Principal Property Appraiser   | \$ 107,882     | 100%               | \$ 107,882              | \$ 102,896              | \$ 4,986         |
| Principal Property Appraiser*  | \$ 53,911      | 100%               | \$ 53,911               | \$ 51,448               | \$ 2,463         |
| Principal Property Appraiser   | \$ 113,128     | 60%                | \$ 67,877               | \$ 42,778               | \$ 25,099        |
| Principal Property Appraiser   | \$ 113,128     | 40%                | \$ 45,251               | \$ 37,431               | \$ 7,820         |
| Principal Property Appraiser   |                |                    | \$ -                    | \$ 53,473               | \$ (53,473)      |
| Principal Property Appraiser*  | \$ 53,911      | 35%                | \$ 18,869               | \$ 18,715               | \$ 153           |
| Principal Property Appraiser   | \$ 113,128     | 35%                | \$ 39,595               | \$ 37,431               | \$ 2,164         |
| Principal Property Appraiser   | \$ 113,128     | 35%                | \$ 39,595               | \$ 37,431               | \$ 2,164         |
| Property Appraiser   | \$ 96,180      | 60%                | \$ 57,708               | \$ 36,262               | \$ 21,446        |
| Property Appraiser   | \$ 96,180      | 50%                | \$ 48,090               | \$ 29,983               | \$ 18,107        |
| Property Appraiser   | \$ 90,934      | 85%                | \$ 77,294               | \$ 63,459               | \$ 13,835        |
| Office Specialist I Supervisor   | \$ 77,062      | 90%                | \$ 69,356               | \$ 65,930               | \$ 3,425         |
| Office Associate II  | \$ 71,021      | 70%                | \$ 49,715               | \$ 50,061               | \$ (346)         |
| Office Associate II  | \$ 71,021      | 70%                | \$ 49,715               | \$ 50,061               | \$ (346)         |
| Office Associate II  | \$ 71,021      | 70%                | \$ 49,715               | \$ 50,061               | \$ (346)         |
| Office Associate II (Rev. Process)   | \$ 71,021      | 100%               | \$ 71,021               | \$ 71,515               | \$ (494)         |
| Senior Programmer Analyst (OIT)  | \$ 154,168     | 5%                 | \$ 7,708                | \$ 7,484                | \$ 225           |
|  |                |                    | \$1,084,501             | \$ 1,042,589            | \$ 41,913        |
| *20/hr week position   |                |                    |                         |                         |                  |

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

|   |                     |                     |                   |
|---|---------------------|---------------------|-------------------|
|  |                     |                     |                   |
|   | <b>FY 2020</b>      |                     |                   |
| <b>Unorganized Territory Section</b>  |                     |                     |                   |
| <b>All Other Costs</b>  | <b>2020</b>         | <b>2019</b>         |                   |
| <b>Description</b>  | <b>Amount</b>       | <b>Amount</b>       | <b>Difference</b> |
| Rental/Reimb - remote access transport costs                                      | \$ 2,060            | \$ 2,000            | \$ 60             |
| Boat/Motor/life jacket/training/insurance   | \$ 30,000           | \$ 2,000            | \$ 28,000         |
| Equipment Purchases - cameras, Plotter  | \$ 1,030            | \$ 1,000            | \$ 30             |
| Information Systems Hardware/Support total  | \$ 30,900           | \$ 30,000           | \$ 900            |
| Registry of Deeds fees  | \$ 46,350           | \$ 45,000           | \$ 1,350          |
| Postage   | \$ 36,050           | \$ 35,000           | \$ 1,050          |
| Office Space UT lease incl. utilities   | \$ 44,290           | \$ 43,000           | \$ 1,290          |
| Insurance   | \$ 824              | \$ 800              | \$ 24             |
| Printing & Binding  | \$ 2,060            | \$ 2,000            | \$ 60             |
| Photocopies (10,000 @ .05)  | \$ 515.00           | \$ 500              | \$ 15             |
| General Office Supplies   | \$ 1,545.00         | \$ 1,500            | \$ 45             |
| Cell phone - field staff  | \$ 1,030.00         | \$ 1,000            | \$ 30             |
| Delormes (22)   | \$ -                | \$ 352              | \$ (352)          |
| Envelopes & Packaging (75,000 envelopes)  | \$ -                | \$ 500              | \$ (500)          |
| Delinquent Accounts/Advertising   | \$ 4,326.00         | \$ 4,200            | \$ 126            |
| PTM licensure/upgrades (billing & collection system)                              | \$ 16,500.00        | \$ 16,500           | \$ -              |
| CAMA (NEMRC) annual maintenance/license   | \$ 7,725.00         | \$ 7,725            | \$ -              |
| CAMA - new software   | \$ 150,000.00       |                     | \$ 150,000        |
| Apex sketching tool licenses (21)   | \$ 3,510.00         | \$ 3,510            | \$ -              |
| CAI maintenance   | \$ 2,500.00         | \$ 2,500            | \$ -              |
| Manuals & Education   | \$ 2,060.00         | \$ 2,000            | \$ 60             |
| Miscellaneous (field staff supplies)  | \$ 3,090.00         | \$ 3,000            | \$ 90             |
|   | <b>\$ 386,365</b>   | <b>\$ 204,087</b>   | <b>\$ 182,278</b> |
|   |                     |                     |                   |
|   | \$ 1,084,501        | \$ 1,042,589        | \$ 41,913         |
|   | 386,365             | 204,087             | 182,278           |
|   | <b>\$ 1,470,866</b> | <b>\$ 1,246,676</b> | <b>\$ 224,191</b> |

2) All Other Expenditures Increased by -\$182,278 from 2019 or 89.31%:

- |  |                        |
|--|------------------------|
| a) Cost for Boat and Life Jackets formerly budgeted in FY 2018@- | \$25,000.....\$28,000  |
| b) Increase in Information Systems Hardware/Support              | \$150,000              |
| c) Other differences   | \$4,278                |
|  | <b>Total \$182,278</b> |

## Agriculture, Conservation and Forestry – Land Use Planning Commission (LUPC) ~ \$588,000

Up 3.2% or \$18,100, from FY 2019

An increase in the State valuation for the Unorganized Territory resulted in a higher budget for LUPC because it is budgeted in accordance with 12 MRSA §685-G which requires the Unorganized Territory to raise and reimburse the general fund for .014% of the most current Statewide UT valuation which is \$4,200,000,000 for Tax Year 2019.

**COUNTY SERVICES** Total county services including TIFs, county taxes, and overlay grew by 6.7% or \$818,988 from 2019.

**Aroostook County ~ \$1,511,803**

Up 7.0%, or \$98,577

- 1) County Services increased by 16.2%, or \$205,000.
  - a) Public safety and fire services increased 39.8%, or \$123,000.  
A full-time UT patrol deputy is proposed for \$104,429. In FY 2019, a patrol position was approved by the legislature at \$35,649 without a vehicle. The legislature also required any municipal calls by the UT patrolman to be collected from the benefiting municipality. The budgeted position was approved by the county commissioners for January 2019 to June 2019.
  - b) Snow removal increased by 17.8%, or \$76,900.
- 2) Capital reserves expenditures decreased by -13.4% or -\$60,500.
- 3) Revenue deductions increased by 13.7%, or \$53,400 in two accounts: excise taxes, and local road assistance(URIP) revenues.

**Franklin County ~ \$976,795**

Up 2.4% or \$22,917 from FY 2019

- 1) County services increased by 4.9%, or \$46,600.
  - a) Snow removal costs were up by 4.7% or \$22,100.
  - b) Solid waste costs rose by 11.2%, or \$18,100.
- 2) County reserves declined by -11.9% or \$15,000, due to the Spruce Nubble Crossing improvement that was budgeted in FY 2019.
- 3) Budgeted revenues grew by 7%, or \$13,500, \$10,000 of this in excise taxes.
- 4) Transfers from fund balance increased by \$3,300.

**Note:** FY 2019 is the tenth year of a 20-year capture of assessed value for Franklin County's TIF District in the Unorganized Territory.

| Fiscal Year - Actual TIF Payments |           |           |             |              |
|-----------------------------------|-----------|-----------|-------------|--------------|
| PRIOR YEARS                       | 2016-2017 | 2017-2018 | 2018-2019   | TOTAL        |
| \$8,593,407                       | \$967,744 | \$914,543 | \$1,272,995 | \$11,748,689 |

**Hancock County ~ \$239,050**

Down insignificantly -1.0% or \$ -2,500 from FY 2019

Overall, increases in proposed expenditure budgets were offset by an equal amount transferred from fund balance.

**Note:** FY 2019 is the sixth year of a 20-year capture of assessed value for the Ol's Bull Hill TIF District,

| Fiscal Year - Actual TIF Payments |           |           |           |             |
|-----------------------------------|-----------|-----------|-----------|-------------|
| PRIOR YEARS                       | 2016-2017 | 2017-2018 | 2018-2019 | TOTAL       |
| \$1,077,834                       | \$305,222 | \$629,171 | \$627,330 | \$2,639,558 |



**Kennebec County ~ \$10,870**

Down -6.3% or -\$725 from FY 2019

**Oxford County ~ \$1,459,650**

Up 15.6% or \$197,050 from FY 2019

- 1) County services increased by \$26,300.
  - a) Roads and bridges grew by 3.8%, or \$10,000.
  - b) Snow removal increased by 4.3%, or \$10,000.
  - c) Solid waste removal is up by 2.4%, or \$2,000.
  - d) Community support for snowmobile trails grew by 22.3% or \$2,500.
  - e) Other services increased by 6.8%, or \$1,000.
- 2) Capital reserves expenditures increased by 32.0% or \$200,000.
  - a) Oxford County is proposing the 2nd year of a 3-year reconstruction of the South Arm Road with earth and culvert work.
  - b) In Albany, a double culvert bridge and a 3-sided box culvert bridge are proposed for improvement.
- 3) Administrative allowance budget grew by 8.6%, or \$6,300
- 4) Estimated revenues are up by 19.9%, or \$35,500.

**Penobscot County ~ \$1,125,982**

Down -2.3% or -\$26,670 from FY 2019

- 1) County services decreased by -\$16,200.
  - a) Solid waste declined by -14.2%, or -\$32,700. The FY 2019 solid waste budget included disposal fees before contract negotiations were concluded. The actual contract fees were less than budgeted when the contract negotiations were completed.
- 2) Capital Reserves increased by \$32,500.
  - a) Road construction projects and improvements in the salt shed drove the increase.
- 3) Revenue budgets increased insignificantly by \$83.
- 4) Transfer from Fund Balance increased by 24.4% or \$43,700.

**Note:** FY 2019 is in the 3rd year of a 30-year capture of assessed value for the Passadumkeag Omnibus TIF District in the Unorganized Territory.

| Fiscal Year - Actual TIF Payments |           |           |           |             |
|-----------------------------------|-----------|-----------|-----------|-------------|
| PRIOR YEARS                       | 2016-2017 | 2017-2018 | 2018-2019 | TOTAL       |
| \$0                               | \$344,056 | \$566,001 | \$578,922 | \$1,488,979 |

**Piscataquis County ~ \$1,156,857**

Up 19.8% or \$190,894 from FY 2019

- 1) County service requests grew by 20.7% or \$247,900.
  - a) Municipal service budgets for roads, bridges, solid waste, structural fire protection and cemeteries for the pending deorganization of Atkinson increased county service expenditures by \$202,500.

**Piscataquis County ~cont.**

- b) Snow removal services increased by 27%, or \$151,000.
- 2) County reserves increased by 9.2% or \$ 20,000 for paving projects.
- 3) Revenue budgets increased by 27.5% or \$97,000.
  - a) Excise tax revenue grew by \$44,800.
  - b) Local Road Assistance/URIP is up by \$26,000.
  - c) Payment-in-lieu of taxes increased \$ 26,000.

**Somerset County ~ \$1,618,913**

Down insignificantly by -0.3% or -\$5,189 from FY 2019

- 1) County services increased by 2.8%, or \$39,500.
  - a) Snow removal increased by \$24,000.
  - b) Fire protection and public safety services increased overall by \$9,900.
  - c) Other accounts budgets in roads, bridges, and miscellaneous expenses decreased by -\$8,900.
- 2) Capital – Reserves decreased by -\$33,400.
- 3) Excise Tax revenues increased by \$5,100

**Note:** FY 2019 is the 3rd year of a 30-year capture of assessed value for the Bingham Wind Power Omnibus TIF District in the Unorganized Territory.

| Fiscal Year - Actual TIF Payments |           |           |           |             |
|-----------------------------------|-----------|-----------|-----------|-------------|
| PRIOR YEARS                       | 2016-2017 | 2017-2018 | 2018-2019 | TOTAL       |
| \$0                               | \$459,502 | \$800,610 | \$811,803 | \$2,071,915 |

**Washington County ~ \$1,032,529**

Decreased insignificantly, -\$235 from FY 2019

**Note:** FY 2019 is the ninth year of a 20-year capture of assessed value for Washington County's TIF District in the Unorganized Territory.

| Fiscal Year - Actual TIF Payments |           |           |           |             |
|-----------------------------------|-----------|-----------|-----------|-------------|
| PRIOR YEARS                       | 2016-2017 | 2017-2018 | 2018-2019 | TOTAL       |
| \$7,953,010                       | \$642,749 | \$612,323 | \$576,469 | \$9,784,551 |

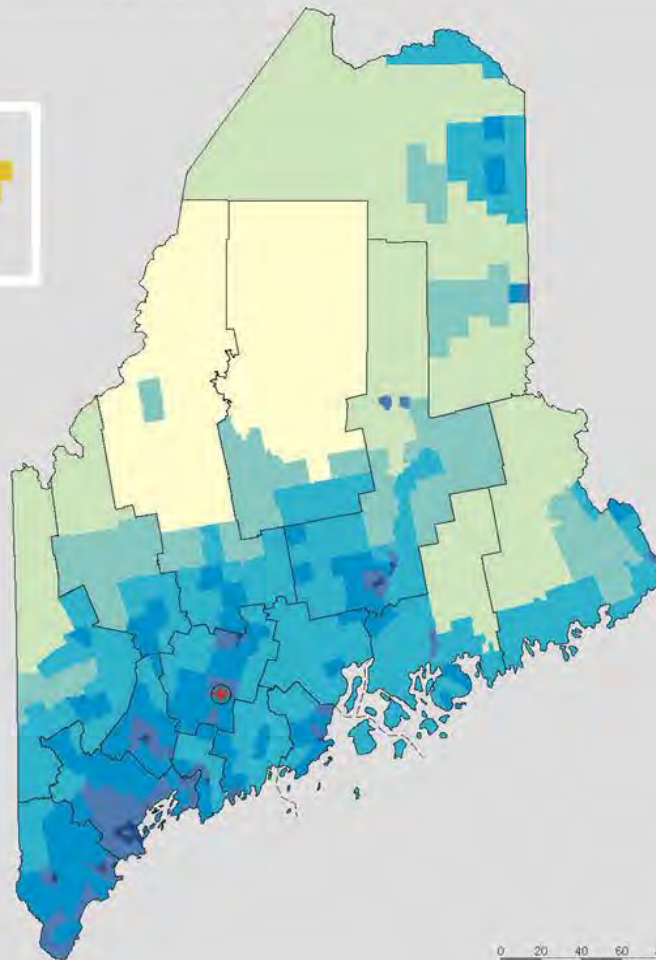
(Blank Page)

# **COUNTY BUDGET ANALYSIS**

# 2010 Census: Maine Profile

## Population Density by Census Tract

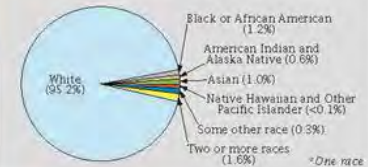
| Maine Population<br>1970 to 2010 |                  |
|----------------------------------|------------------|
| 2010                             | <b>1,328,361</b> |
| 2000                             | <b>1,274,923</b> |
| 1990                             | <b>1,227,928</b> |
| 1980                             | <b>1,124,660</b> |
| 1970                             | <b>992,048</b>   |



United States  
Census  
Bureau

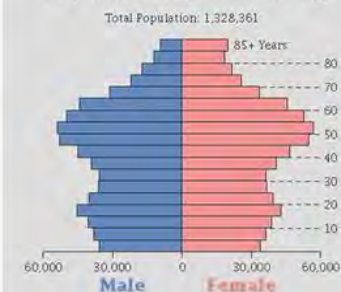


## State Race\* Breakdown



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

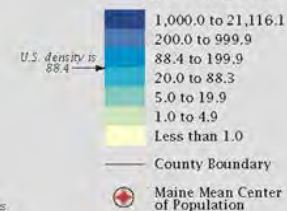
## Population by Sex and Age



## Housing Tenure



## People per Square Mile by Census Tract

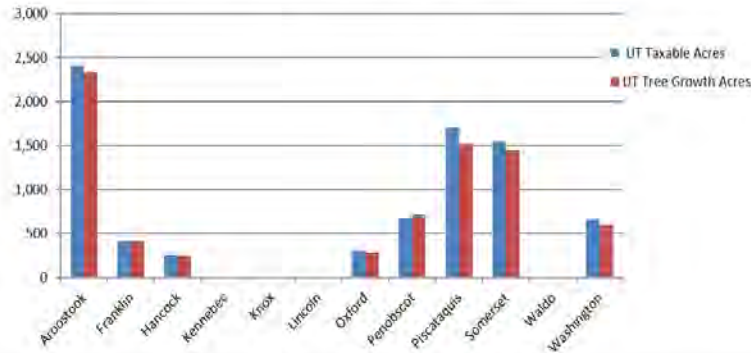


# UNORGANIZED TERRITORY STATISTICS BY COUNTY

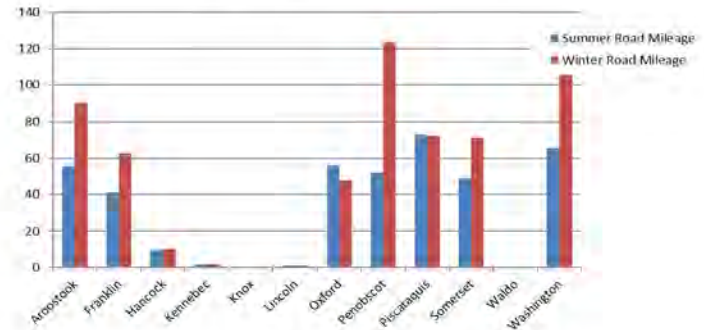
Source: Maine Revenue Services  
(In Thousands)

| Tax Code | County      | Townships<br>Requiring<br>Services | 2010<br>US Census<br>Population | TY 2019<br>Total UT<br>Acres | TY 2019<br>Taxable<br>UT Acres | TY 2019<br>Tree Growth<br>UT Acres | % of Tree<br>Growth to<br>TaxableAcres | Miles of Road<br>Summer | Winter | TY 2017<br>State<br>Valuation | TY 2018<br>State<br>Valuation | % Growth<br>in State<br>Valuation | TY 2019<br>State<br>Valuation | % Growth<br>in State<br>Valuation |
|----------|-------------|------------------------------------|---------------------------------|------------------------------|--------------------------------|------------------------------------|--|-------------------------|--------|-------------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| 03 - AR  | Aroostook   | 111                                | 1,633                           | 2,596                        | 2,411                          | 2,328                              | 96.6%                                  | 55.79                   | 90.26  | \$659,150                     | \$726,400                     | 10.3%                             | \$776,300                     | 6.9%                              |
| 07 - FR  | Franklin    | 27                                 | 1,026                           | 513                          | 413                            | 413                                | 100.0%                                 | 40.97                   | 62.83  | 330,000                       | 336,450                       | 2.0%                              | 342,800                       | 1.9%                              |
| 09 - HA  | Hancock     | 16                                 | 213                             | 332                          | 258                            | 247                                | 95.7%                                  | 9.64                    | 10.43  | 250,650                       | 246,800                       | -1.6%                             | 246,200                       | -0.3%                             |
| 11 - KE  | Kennebec    | 1                                  | 43                              | 6                            | 6                              | 5                                  | 83.3%                                  | 1.72                    | 1.72   | 7,750                         | 6,950                         | -10.4%                            | 7,100                         | 2.2%                              |
| 63 - KN  | Knox        | -                                  | 1                               | 1                            | 1                              | -                                  | 0.0%                                   | -                       | -      | 19,350                        | 19,550                        | 1.1%                              | 19,800                        | 1.3%                              |
| 15 - LI  | Lincoln     | -                                  | 1                               | 1                            | 1                              | -                                  | 0.0%                                   | 0.85                    | 0.85   | 14,800                        | 15,250                        | 3.1%                              | 15,450                        | 1.4%                              |
| 17 - OX  | Oxford      | 19                                 | 746                             | 404                          | 312                            | 285                                | 91.3%                                  | 56.00                   | 47.67  | 263,150                       | 278,450                       | 6.0%                              | 290,450                       | 4.4%                              |
| 19 - PE  | Penobscot   | 39                                 | 1,476                           | 853                          | 666                            | 666                                | 100.0%                                 | 51.78                   | 125.43 | 333,750                       | 354,100                       | 6.1%                              | 355,100                       | 0.3%                              |
| 21 - PI  | Piscataquis | 93                                 | 771                             | 2,138                        | 1,700                          | 1,521                              | 89.5%                                  | 73.02                   | 72.11  | 813,100                       | 844,400                       | 3.9%                              | 870,350                       | 3.1%                              |
| 25 - SO  | Somerset    | 82                                 | 838                             | 1,711                        | 1,547                          | 1,452                              | 93.9%                                  | 48.85                   | 71.25  | 851,100                       | 872,250                       | 2.5%                              | 897,050                       | 2.9%                              |
| 77 - WD  | Waldo       | -                                  | -                               | -                            | -                              | -                                  | 0.0%                                   | -                       | -      | 2,000                         | 2,100                         | 5.0%                              | 2,100                         | 0.0%                              |
| 29 - WA  | Washington  | 35                                 | 1,227                           | 747                          | 659                            | 599                                | 90.9%                                  | 65.51                   | 105.26 | 380,750                       | 368,050                       | -3.4%                             | 377,300                       | 2.6%                              |
|          |             | 423                                | 7,975                           | 9,302                        | 7,974                          | 7,516                              | 94.3%                                  | 404.13                  | 587.81 | \$3,925,550                   | \$4,070,750                   | 3.7%                              | \$4,200,000                   | 3.2%                              |

Unorganized Territory Tree Growth Acres  
By County For Tax Year 2019



Road Maintenance for Unorganized Territory  
By County For Tax Year 2019



UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2020

Totals by Service Category

|                                  | <u>2015</u>          | <u>2016</u>       | <u>% Increase<br/>(-) Decrease</u> | <u>2017</u>       | <u>% Increase<br/>(-) Decrease</u> | <u>2018</u>       | <u>% Increase<br/>(-) Decrease</u> | <u>2019</u>       | <u>% Increase<br/>(-) Decrease</u> | <u>2020</u>       | <u>% Increase<br/>(-) Decrease</u> |
|----------------------------------|----------------------|-------------------|------------------------------------|-------------------|------------------------------------|-------------------|------------------------------------|-------------------|------------------------------------|-------------------|------------------------------------|
| County Services:                 |                      |                   |                                    |                   |                                    |                   |                                    |                   |                                    |                   |                                    |
| Roads and Bridges                | \$ 1,681,652         | 1,796,125         | 6.8                                | 1,902,646         | 5.9                                | 1,823,168         | -4.2                               | 1,807,145         | -0.9                               | 1,929,933         | 6.8                                |
| Snow Removal                     | 3,263,703            | 3,391,460         | 3.9                                | 3,494,046         | 3.0                                | 3,559,288         | 1.9                                | 3,691,943         | 3.7                                | 3,973,746         | 7.6                                |
| Solid Waste                      | 1,160,692            | 1,273,147         | 9.7                                | 1,239,227         | -2.7                               | 1,176,435         | -5.1                               | 1,192,457         | 1.4                                | 1,201,364         | 0.7                                |
| Fire Protection & Public Safety  | 1,071,708            | 1,130,385         | 5.5                                | 1,422,405         | 25.8                               | 1,378,272         | -3.1                               | 1,426,711         | 3.5                                | 1,569,400         | 10.0                               |
| Community Support & Recreatic    | 232,000              | 242,245           | 4.4                                | 216,278           | -10.7                              | 227,630           | 5.2                                | 233,957           | 2.8                                | 251,446           | 7.5                                |
| Other Services                   | 81,991               | 73,281            | -10.6                              | 72,381            | -1.2                               | 58,776            | -18.8                              | 66,416            | 13.0                               | 83,000            | 25.0                               |
| Subtotal County Services         | <u>7,491,746</u>     | <u>7,906,643</u>  | <u>0.06</u>                        | <u>8,346,983</u>  | <u>0.06</u>                        | <u>8,223,569</u>  | <u>-0.01</u>                       | <u>8,418,629</u>  | <u>2.4</u>                         | <u>9,008,889</u>  | <u>7.0</u>                         |
| Other:                           |                      |                   |                                    |                   |                                    |                   |                                    |                   |                                    |                   |                                    |
| Contingent                       | 26,000               | 26,000            | 0.0                                | 26,000            | 0.0                                | 26,000            | 0.0                                | 26,000            | 0.0                                | 26,000            | 0.0                                |
| Capital/Equip/Paving Reserve     | 0                    | 939,000           |                                    | 587,000           | -37.5                              | 786,285           | 33.9                               | 711,000           | -9.6                               | 823,000           | 15.8                               |
| Capital - Outlay                 | 528,000              | 524,000           | -0.8                               | 511,500           | -2.4                               | 500,000           | -2.2                               | 500,000           | 0.0                                | 600,000           | 20.0                               |
| Capital - Reserve                | <u>1,737,164</u>     | <u>669,000</u>    | <u>-61.5</u>                       | <u>1,023,481</u>  | <u>53.0</u>                        | <u>990,750</u>    | <u>-3.2</u>                        | <u>1,137,250</u>  | <u>14.8</u>                        | <u>1,028,324</u>  | <u>-9.6</u>                        |
| Subtotal Other                   | <u>2,291,164</u>     | <u>2,158,000</u>  | <u>-5.8</u>                        | <u>2,147,981</u>  | <u>-0.5</u>                        | <u>2,303,035</u>  | <u>7.2</u>                         | <u>2,374,250</u>  | <u>3.1</u>                         | <u>2,477,324</u>  | <u>4.3</u>                         |
| Administration                   | 438,276              | 465,680           | 6.3                                | 398,925           | -14.3                              | 473,806           | 18.8                               | 488,562           | 3.1                                | 503,714           | 3.1                                |
| Total County Services Budget     | <u>10,221,186</u>    | <u>10,530,323</u> | <u>3.0</u>                         | <u>10,893,889</u> | <u>3.5</u>                         | <u>11,000,410</u> | <u>1.0</u>                         | <u>11,281,441</u> | <u>2.6</u>                         | <u>11,989,927</u> | <u>6.3</u>                         |
| Estimated Revenues               |                      |                   |                                    |                   |                                    |                   |                                    |                   |                                    |                   |                                    |
| Local Road Assistance            | 504,304              | 474,364           | -5.9                               | 484,524           | 2.1                                | 492,100           | 1.6                                | 488,605           | -0.7                               | 530,158           | 8.5                                |
| Excise Taxes                     | 1,166,900            | 1,218,400         | 4.4                                | 1,234,500         | 1.3                                | 1,302,650         | 5.5                                | 1,419,909         | 9.0                                | 1,641,138         | 15.6                               |
| Snowmobile                       | 11,660               | 2,710             | -76.8                              | 2,510             | -7.4                               | 48,840            | 1845.8                             | 51,838            | 6.1                                | 59,207            | 14.2                               |
| Other                            | <u>234,904</u>       | <u>304,847</u>    | <u>29.8</u>                        | <u>285,551</u>    | <u>-6.3</u>                        | <u>226,578</u>    | <u>-20.7</u>                       | <u>183,734</u>    | <u>-18.9</u>                       | <u>252,381</u>    | <u>37.4</u>                        |
| Subtotal Revenues                | <u>1,917,768</u>     | <u>2,000,321</u>  | <u>4.3</u>                         | <u>2,007,085</u>  | <u>0.3</u>                         | <u>2,070,168</u>  | <u>3.1</u>                         | <u>2,144,086</u>  | <u>3.6</u>                         | <u>2,482,884</u>  | <u>15.8</u>                        |
| Unassigned Fund Balance Transfer | 458,615              | 425,014           | -7.3                               | 445,569           | 4.8                                | 471,270           | 5.8                                | 334,025           | -29.1                              | 374,594           | 12.1                               |
| Tax Commitment                   | <u>7,844,803</u>     | <u>8,104,988</u>  | <u>3.3</u>                         | <u>8,441,235</u>  | <u>4.1</u>                         | <u>8,458,972</u>  | <u>0.2</u>                         | <u>8,803,330</u>  | <u>4.1</u>                         | <u>9,132,449</u>  | <u>3.7</u>                         |
| *Anticipated TIF Tax Commitment  | 3,100,000            | 2,800,000         | -9.7                               | 2,027,000         | -27.6                              | 3,957,568         | 95.2                               | 3,522,650         | -11.0                              | 3,867,519         | 9.8                                |
| **Total Tax Commitment           | <u>\$ 10,944,803</u> | <u>10,904,988</u> | <u>-0.4</u>                        | <u>10,468,235</u> | <u>-4.0</u>                        | <u>12,416,540</u> | <u>18.6</u>                        | <u>12,325,980</u> | <u>-0.7</u>                        | <u>12,999,968</u> | <u>5.5</u>                         |

\* The FY 2019-2020 TIF Budget is an MRS estimate.

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES 2019-2020

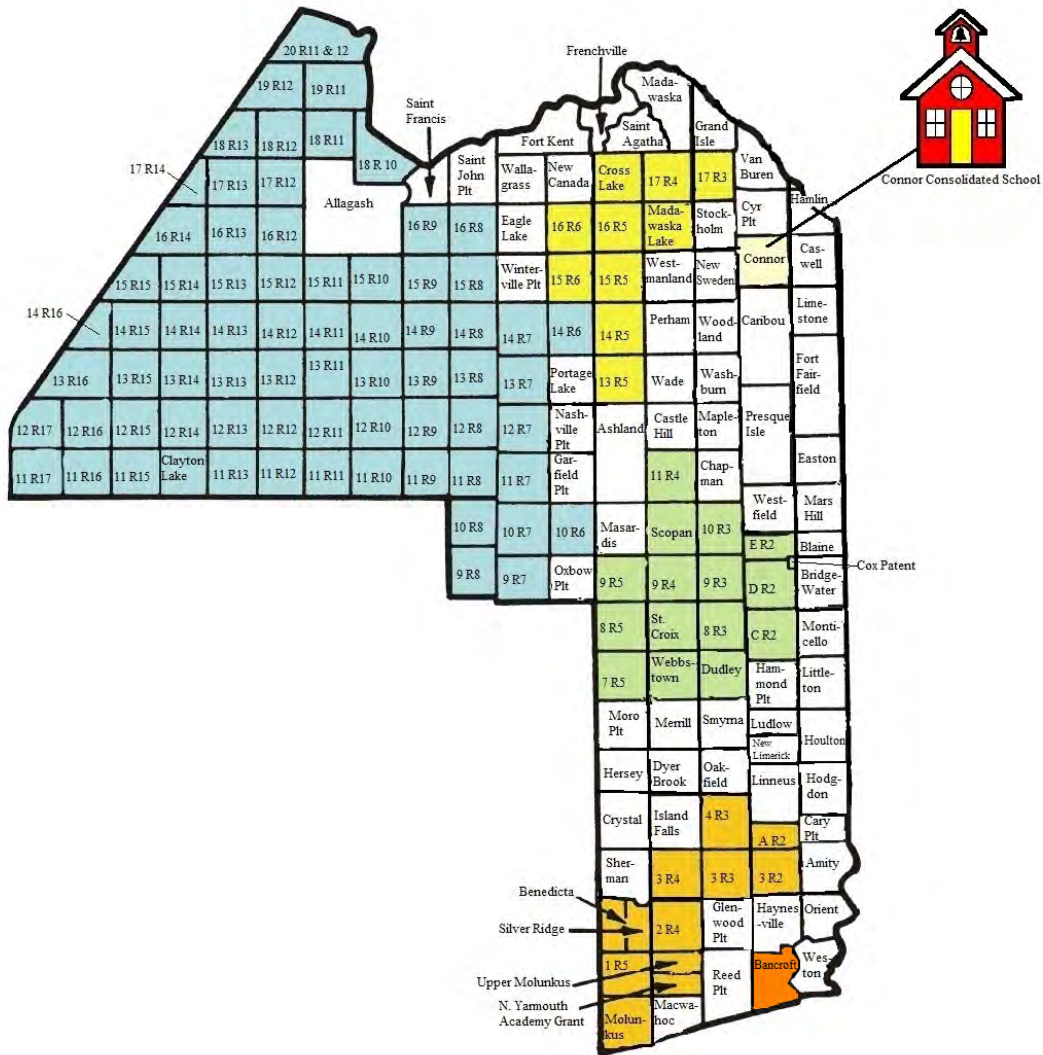
|                                 | Aroostook    | Franklin  | Hancock | Kennebec | Oxford    | Penobscot | Piscataquis | Somerset  | Washington | Total      |
|---------------------------------|--------------|-----------|---------|----------|-----------|-----------|-------------|-----------|------------|------------|
| County Services:                |              |           |         |          |           |           |             |           |            |            |
| Roads and Bridges               | \$ 297,029   | 190,748   | 67,500  | 0.0      | 271,500   | 105,750   | 261,425     | 285,041   | 450,940    | 1,929,933  |
| Snow Removal                    | 521,318      | 495,851   | 90,000  | 6,000    | 240,000   | 889,187   | 709,569     | 541,931   | 479,890    | 3,973,746  |
| Solid Waste                     | 144,633      | 119,279   | 32,000  | 4,900    | 87,000    | 198,120   | 276,800     | 234,635   | 103,997    | 1,201,364  |
| Fire Protection & Public Safety | 431,820      | 180,062   | 45,000  | 3,617    | 141,500   | 106,385   | 148,200     | 344,117   | 168,699    | 1,569,400  |
| Community Support & Recreation  | 67,606       | 10,434    | 1,650   | 0.0      | 13,700    | 30,195    | 44,663      | 45,298    | 37,900     | 251,446    |
| Other Services                  | 5,775        | 3,000     | 41,400  | 1,500    | 15,600    | 4,000     | 6,000       | 5,725     | 0.0        | 83,000     |
| Subtotal County Services        | 1,468,181    | 999,374   | 277,550 | 16,017   | 769,300   | 1,333,637 | 1,446,657   | 1,456,747 | 1,241,426  | 9,008,889  |
| Other:                          |              |           |         |          |           |           |             |           |            |            |
| Contingent                      | 0.0          | 0.0       | 0.0     | 1,000    | 25,000    | 0.0       | 0.0         | 0.0       | 0.0        | 26,000     |
| Capital/Equip/Paving Reserve    | 0.0          | 100,000   | 0.0     | 0.0      | 0.0       | 289,500   | 238,000     | 0.0       | 195,500    | 823,000    |
| Capital - Outlay                | 0.0          | 0.0       | 0.0     | 0.0      | 600,000   | 0.0       | 0.0         | 0.0       | 0.0        | 600,000    |
| Capital - Reserve               | 392,250      | 11,500    | 13,000  | 0.0      | 200,000   | 0.0       | 0.0         | 411,574   | 0.0        | 1,028,324  |
| Subtotal Other                  | 392,250      | 111,500   | 13,000  | 1,000    | 825,000   | 289,500   | 238,000     | 411,574   | 195,500    | 2,477,324  |
| Administration                  | 93,022       | 55,544    | 12,000  | 850      | 79,700    | 81,157    | 72,000      | 74,955    | 34,486     | 503,714    |
| Total County Services Budget    | 1,953,453    | 1,166,418 | 302,550 | 17,867   | 1,674,000 | 1,704,294 | 1,756,657   | 1,943,276 | 1,471,412  | 11,989,927 |
| Estimated Revenues:             |              |           |         |          |           |           |             |           |            |            |
| Local Road Assistance           | 94,950       | 40,864    | 9,000   | 1,784    | 54,000    | 90,000    | 98,000      | 66,000    | 75,560     | 530,158    |
| Excise Taxes                    | 330,000      | 160,000   | 28,000  | 7,000    | 140,000   | 215,000   | 230,000     | 201,400   | 329,738    | 1,641,138  |
| Snowmobile                      | 0.0          | 150       | 1,500   | 0.0      | 350       | 0.0       | 0.0         | 56,963    | 244        | 59,207     |
| Other (includes MEMA ,PLT)      | 16,700       | 5,250     | 5,000   | 0.0      | 20,000    | 50,290    | 121,800     | 0.0       | 33,341     | 252,381    |
| Subtotal Revenues               | 441,650      | 206,264   | 43,500  | 8,784    | 214,350   | 355,290   | 449,800     | 324,363   | 438,883    | 2,482,884  |
| Unassigned Fd Bal Transfer      | 0.0          | -16,641   | 20,000  | -1,787   | 0.0       | 223,022   | 150,000     | 0.0       | 0.0        | 374,594    |
| Tax Commitment before TIF       | 1,511,803    | 976,795   | 239,050 | 10,870   | 1,459,650 | 1,125,982 | 1,156,857   | 1,618,913 | 1,032,529  | 9,132,449  |
| *Anticipated TIF Tax Commitment | 0.0          | 1,272,995 | 627,329 | 0.0      | 0.0       | 578,922   | 0.0         | 811,803   | 576,470    | 3,867,519  |
| **Total Tax Commitment          | \$ 1,511,803 | 2,249,790 | 866,379 | 10,870   | 1,459,650 | 1,704,904 | 1,156,857   | 2,430,716 | 1,608,999  | 12,999,968 |

\* The FY 2019-2020 TIF Budget is an MRS estimate.

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



## Aroostook County Unorganized Territory 2010 Resident Population Census



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

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

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

\*\*\*Bancroft deorganized June, 2015

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2020

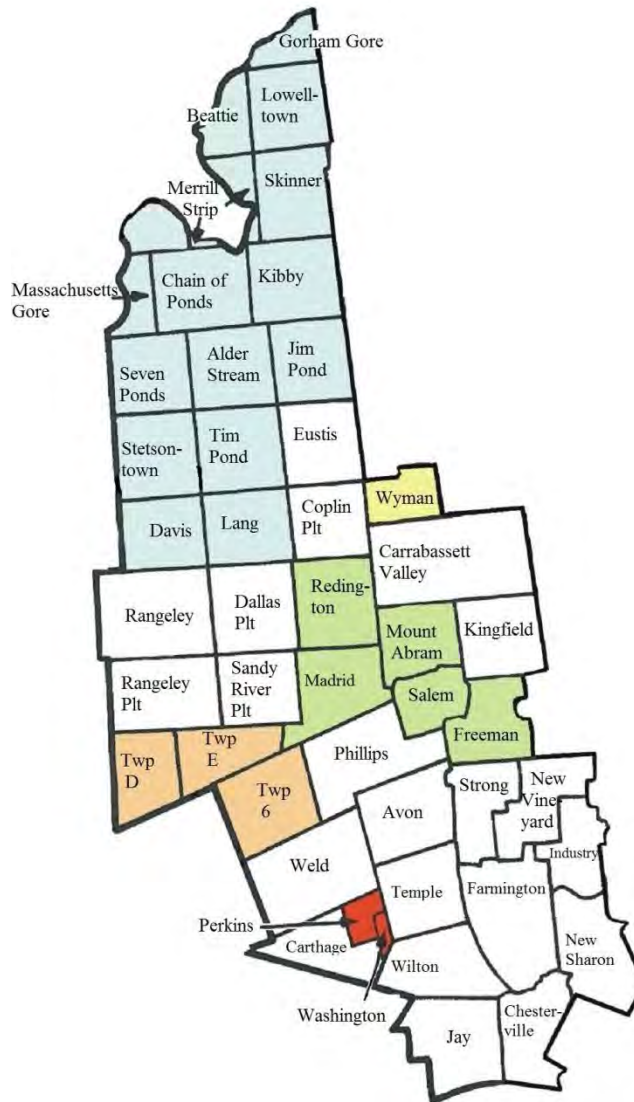
Aroostook

|                                  | <u>2015</u>         | <u>2016</u>      | % Increase<br>(-)Decrease | <u>2017</u>      | % Increase<br>(-)Decrease | <u>2018</u>      | % Increase<br>(-)Decrease | <u>2019</u>      | % Increase<br>(-)Decrease | <u>2020</u>      | % Increase<br>(-)Decrease |
|----------------------------------|---------------------|------------------|---------------------------|------------------|---------------------------|------------------|---------------------------|------------------|---------------------------|------------------|---------------------------|
| County Services:                 |                     |                  |                           |                  |                           |                  |                           |                  |                           |                  |                           |
| Roads and bridges                | \$ 274,993          | 319,773          | 16.3                      | 278,060          | -13.0                     | 287,985          | 3.6                       | 292,419          | 1.5                       | 297,029          | 1.6                       |
| Snow Removal                     | 298,354             | 376,574          | 26.2                      | 385,374          | 2.3                       | 437,597          | 13.6                      | 442,432          | 1.1                       | 521,318          | 17.8                      |
| Solid Waste                      | 128,148             | 135,599          | 5.8                       | 138,131          | 1.9                       | 145,037          | 5.0                       | 143,101          | -1.3                      | 144,633          | 1.1                       |
| Fire Protection & Public Safety  | 184,634             | 208,167          | 12.7                      | 268,689          | 29.1                      | 312,035          | 16.1                      | 308,824          | -1.0                      | 431,820          | 39.8                      |
| Community Support & Recreation   | 69,867              | 71,791           | 2.8                       | 67,685           | -5.7                      | 67,777           | 0.1                       | 70,644           | 4.2                       | 67,606           | -4.3                      |
| Other Services                   | 5,967               | 5,967            | 0.0                       | 6,117            | 2.5                       | 5,676            | -7.2                      | 5,676            | 0.0                       | 5,775            | 1.7                       |
| Subtotal County Services         | <u>961,963</u>      | <u>1,117,871</u> | <u>16.2</u>               | <u>1,144,056</u> | <u>2.3</u>                | <u>1,256,107</u> | <u>9.8</u>                | <u>1,263,096</u> | <u>0.6</u>                | <u>1,468,181</u> | <u>16.2</u>               |
| Other:                           |                     |                  |                           |                  |                           |                  |                           |                  |                           |                  |                           |
| Contingent                       | 0.0                 | 0.0              | 0.0                       | 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                       | 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              | 0.0                       | 0.0              | 0.0                       |
| Capital - Reserve                | 328,150             | 349,000          | 6.4                       | 380,000          | 8.9                       | 393,250          | 3.5                       | 452,750          | 15.1                      | 392,250          | -13.4                     |
| Subtotal Other                   | <u>328,150</u>      | <u>349,000</u>   | <u>6.4</u>                | <u>380,000</u>   | <u>8.9</u>                | <u>393,250</u>   | <u>3.5</u>                | <u>452,750</u>   | <u>15.1</u>               | <u>392,250</u>   | <u>-13.4</u>              |
| Administration                   | 64,506              | 73,344           | 13.7                      | 76,203           | 3.9                       | 82,468           | 8.2                       | 85,680           | 3.9                       | 93,022           | 8.6                       |
| Total County Services Budget     | <u>1,354,619</u>    | <u>1,540,215</u> | <u>13.7</u>               | <u>1,600,259</u> | <u>3.9</u>                | <u>1,731,825</u> | <u>8.2</u>                | <u>1,801,526</u> | <u>4.0</u>                | <u>1,953,453</u> | <u>8.4</u>                |
| Estimated Revenues:              |                     |                  |                           |                  |                           |                  |                           |                  |                           |                  |                           |
| Local Road Assistance            | 62,272              | 59,076           | -5.1                      | 74,000           | 25.3                      | 80,400           | 8.6                       | 81,300           | 1.1                       | 94,950           | 16.8                      |
| Excise Taxes                     | 240,000             | 240,000          | 0.0                       | 250,000          | 4.2                       | 285,000          | 14.0                      | 300,000          | 5.3                       | 330,000          | 10.0                      |
| Snowmobile                       | 1,500               | 0.0              |                           | 0.0              | 0.0                       | 0.0              | 0.0                       | 0.0              | 0.0                       |                  | 0.0                       |
| Other - Miscellaneous            |                     |                  |                           |                  |                           |                  |                           | 7,000            |                           | 16,700           |                           |
| Other : Mema rental \$ 25K       | 8,000               | 25,000           | 0.0                       | 25,000           | 0.0                       | 26,000           | 4.0                       | 0.0              |                           | 0.0              | 0.0                       |
| Subtotal Revenues                | <u>311,772</u>      | <u>324,076</u>   | <u>3.9</u>                | <u>349,000</u>   | <u>7.7</u>                | <u>391,400</u>   | <u>12.1</u>               | <u>388,300</u>   | <u>-0.8</u>               | <u>441,650</u>   | <u>13.7</u>               |
| Unassigned Fund Balance Transfer | 0.0                 | 0.0              | 0.0                       | 0.0              | 0.0                       | 51,625           |                           | 0.0              |                           | 0.0              | 0.0                       |
| Tax Commitment before TIF        | <u>1,042,847</u>    | <u>1,216,139</u> | <u>16.6</u>               | <u>1,251,259</u> | <u>2.9</u>                | <u>1,288,800</u> | <u>3.0</u>                | <u>1,413,226</u> | <u>9.7</u>                | <u>1,511,803</u> | <u>7.0</u>                |
| *TIF Tax Commitment              | 0.0                 | 0.0              | 0.0                       | 0.0              | 0.0                       | 0.0              | 0.0                       | 0.0              | 0.0                       | 0.0              | 0.0                       |
| **Total Tax Commitment           | <u>\$ 1,042,847</u> | <u>1,216,139</u> | <u>16.6</u>               | <u>1,251,259</u> | <u>2.9</u>                | <u>1,288,800</u> | <u>3.0</u>                | <u>1,413,226</u> | <u>9.7</u>                | <u>1,511,803</u> | <u>7.0</u>                |

\* The FY 2019-2020 TIF Budget is an MRS estimate.

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

## Franklin County Unorganized Territory 2010 Resident Population Census



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

\*Madrid deorganization effective July, 2000, added to East Central in the 2010 census

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2020

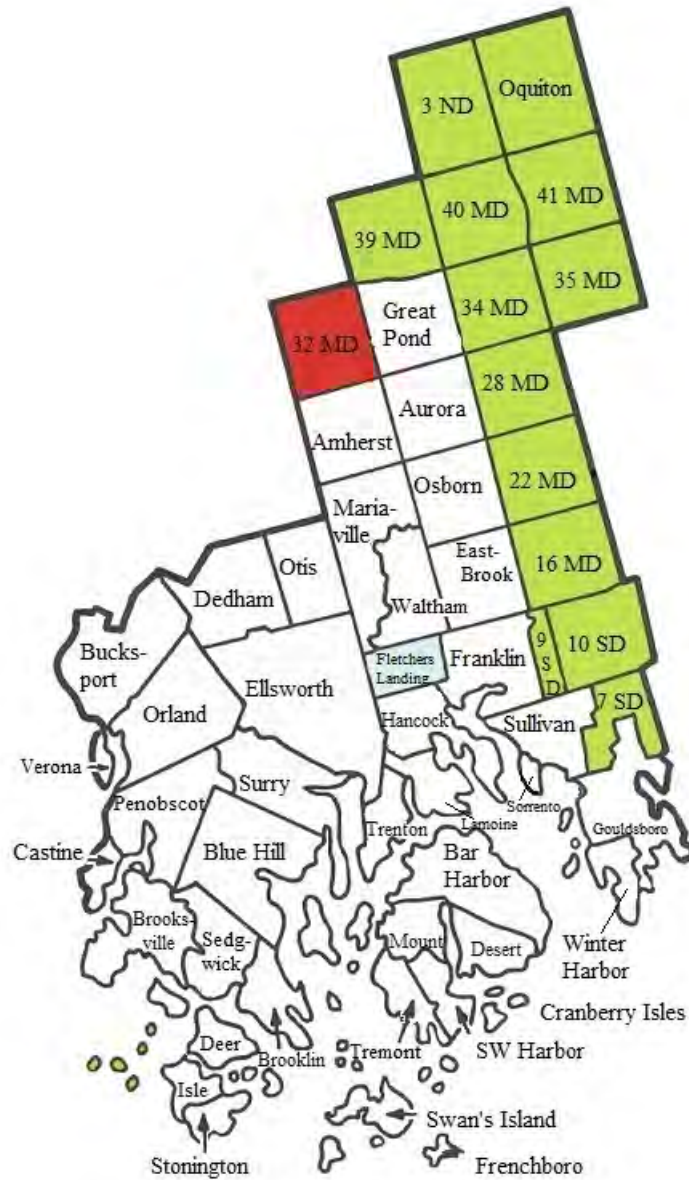
Franklin

|                                  | <u>2015</u>         | <u>2016</u>      | % Increase<br>(-)Decrease | <u>2017</u>      | % Increase<br>(-)Decrease | <u>2018</u>      | % Increase<br>(-)Decrease | <u>2019</u>      | % Increase<br>(-)Decrease | <u>2020</u>      | % Increase<br>(-)Decrease |
|----------------------------------|---------------------|------------------|---------------------------|------------------|---------------------------|------------------|---------------------------|------------------|---------------------------|------------------|---------------------------|
| County Services:                 |                     |                  |                           |                  |                           |                  |                           |                  |                           |                  |                           |
| Roads and bridges                | \$ 188,146          | 188,489          | 0.2                       | 189,861          | 0.7                       | 194,861          | 2.6                       | 190,117          | -2.4                      | 190,748          | 0.3                       |
| Snow Removal                     | 403,750             | 433,345          | 7.3                       | 407,266          | -6.0                      | 407,266          | 0                         | 473,746          | 16.3                      | 495,851          | 4.7                       |
| Solid Waste                      | 142,941             | 137,608          | -3.7                      | 123,780          | -10.0                     | 127,535          | 3.0                       | 117,351          | -8.0                      | 119,279          | 1.6                       |
| Fire Protection & Public Safety  | 169,992             | 180,994          | 6.5                       | 190,845          | 5.4                       | 161,616          | -15.3                     | 161,961          | 0.2                       | 180,062          | 11.2                      |
| Community Support & Recreation   | 4,950               | 4,880            | -1.4                      | 4,980            | 2.0                       | 5,237            | 5.2                       | 6,633            | 26.7                      | 10,434           | 57.3                      |
| Other Services                   | 2,500               | 2,500            | 0                         | 3,500            | 40.0                      | 2,000            | -42.9                     | 3,000            | 50.0                      | 3,000            | 0                         |
| Subtotal County Services         | <u>912,279</u>      | <u>947,816</u>   | <u>3.9</u>                | <u>920,232</u>   | <u>-2.9</u>               | <u>898,515</u>   | <u>-2.4</u>               | <u>952,808</u>   | <u>6.0</u>                | <u>999,374</u>   | <u>4.9</u>                |
| Other:                           |                     |                  |                           |                  |                           |                  |                           |                  |                           |                  |                           |
| Contingent                       | 0                   | 0                | 0                         | 0                | 0                         | 0                | 0                         | 0                | 0                         | 0                | 0                         |
| Capital/Equip/Paving Reserve     | 150,000             | 150,000          | 0                         | 150,000          | 0                         | 100,000          | -33.3                     | 100,000          | 0                         | 100,000          | 0                         |
| Capital - Outlay                 | 9,500               | 12,000           | 26.3                      | 11,500           | -4.2                      | 0                | 0                         | 0                | 0                         | 0                | 0                         |
| Capital - Reserve                | 0                   | 15,000           | 0                         | 25,000           | 66.7                      | 6,500            | -74.0                     | 26,500           | 307.7                     | 11,500           | -56.6                     |
| Subtotal Other                   | <u>159,500</u>      | <u>177,000</u>   | <u>11.0</u>               | <u>186,500</u>   | <u>5.4</u>                | <u>106,500</u>   | <u>-42.9</u>              | <u>126,500</u>   | <u>18.8</u>               | <u>111,500</u>   | <u>-11.9</u>              |
| Administration                   | 53,589              | 56,241           | 4.9                       | 55,337           | -1.6                      | 50,251           | -9.2                      | 53,965           | 7.4                       | 55,544           | 2.9                       |
| Total County Services Budget     | <u>1,125,368</u>    | <u>1,181,057</u> | <u>4.9</u>                | <u>1,162,069</u> | <u>-1.6</u>               | <u>1,055,266</u> | <u>-9.2</u>               | <u>1,133,273</u> | <u>7.4</u>                | <u>1,166,418</u> | <u>2.9</u>                |
| Estimated Revenues:              |                     |                  |                           |                  |                           |                  |                           |                  |                           |                  |                           |
| Local Road Assistance            | 44,400              | 40,720           | -8.3                      | 41,140           | 1.0                       | 41,140           | 0                         | 41,572           | 1.1                       | 40,864           | -1.7                      |
| Excise Taxes                     | 100,000             | 125,000          | 25.0                      | 130,000          | 4.0                       | 130,000          | 0                         | 150,000          | 15.4                      | 160,000          | 6.7                       |
| Snowmobile                       | 150                 | 150              | 0                         | 150              | 0                         | 150              | 0                         | 150              | 0                         | 150              | 0                         |
| Other - Miscellaneous            | 11,500              | 5,500            | -52.2                     | 8,750            | 59.1                      | 1,250            | -85.7                     | 1,000            | -20.0                     | 5,250            | 425.0                     |
| Other : Mema rental \$ 25K       | 0                   | 0                | 0                         | 0                | 0                         | 0                | 0                         | 0                | 0                         | 0                | 0                         |
| Subtotal Revenues                | <u>156,050</u>      | <u>171,370</u>   | <u>9.8</u>                | <u>180,040</u>   | <u>5.1</u>                | <u>172,540</u>   | <u>-4.2</u>               | <u>192,722</u>   | <u>11.7</u>               | <u>206,264</u>   | <u>7.0</u>                |
| Unassigned Fund Balance Transfer | -22,536             | -19,937          | -11.5                     | -16,206          | -18.7                     | -5,526           | -65.9                     | -13,327          | 141.2                     | -16,641          | 24.9                      |
| Tax Commitment before TIF        | <u>991,854</u>      | <u>1,029,624</u> | <u>3.8</u>                | <u>998,235</u>   | <u>-3.0</u>               | <u>888,252</u>   | <u>-11.0</u>              | <u>953,878</u>   | <u>7.4</u>                | <u>976,795</u>   | <u>2.4</u>                |
| *TIF Tax Commitment              | 1,696,673           | 1,432,813        | -15.6                     | 1,041,000        | -27.3                     | 1,048,045        | 0.7                       | 914,545          | -12.7                     | 1,272,995        | 39.2                      |
| **Total Tax Commitment           | \$ <u>2,688,527</u> | <u>2,462,437</u> | <u>-8.4</u>               | <u>2,039,235</u> | <u>-17.2</u>              | <u>1,936,297</u> | <u>-5.0</u>               | <u>1,868,423</u> | <u>-3.5</u>               | <u>2,249,790</u> | <u>20.4</u>               |

\* The FY 2019-2020 TIF Budget is an 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, 2020

Hancock

|                                  | <u>2015</u> | <u>2016</u> | <u>% Increase<br/>(-) Decrease</u> | <u>2017</u> | <u>% Increase<br/>(-) Decrease</u> | <u>2018</u> | <u>% Increase<br/>(-) Decrease</u> | <u>2019</u> | <u>% Increase<br/>(-) Decrease</u> | <u>2020</u> | <u>% Increase<br/>(-) Decrease</u> |
|----------------------------------|-------------|-------------|------------------------------------|-------------|------------------------------------|-------------|------------------------------------|-------------|------------------------------------|-------------|------------------------------------|
| County Services:                 |             |             |                                    |             |                                    |             |                                    |             |                                    |             |                                    |
| Roads and Bridges                | \$ 60,000   | 65,000      | 8.3                                | 67,500      | 3.8                                | 67,500      | 0.0                                | 67,500      | 0.0                                | 67,500      | 0.0                                |
| Snow Removal                     | 71,000      | 75,000      | 5.6                                | 85,000      | 13.3                               | 90,000      | 5.9                                | 90,000      | 0.0                                | 90,000      | 0.0                                |
| Solid Waste                      | 29,600      | 30,000      | 1.4                                | 32,000      | 6.7                                | 32,000      | 0.0                                | 32,000      | 0.0                                | 32,000      | 0.0                                |
| Fire Protection & Public Safety  | 28,056      | 38,456      | 37.1                               | 38,956      | 1.3                                | 39,500      | 1.4                                | 44,800      | 13.4                               | 45,000      | 0.4                                |
| Community Support & Recreation   | 1,150       | 1,150       | 0.0                                | 150         | -87.0                              | 1,650       | 0.0                                | 1,650       | 0.0                                | 1,650       | 0.0                                |
| Other Services                   | 22,004      | 24,804      | 12.7                               | 22,664      | -8.6                               | 23,300      | 2.8                                | 23,400      | 0.4                                | 41,400      | 76.9                               |
| Subtotal County Services         | 211,810     | 234,410     | 10.7                               | 246,270     | 5.1                                | 253,950     | 3.1                                | 259,350     | 2.1                                | 277,550     | 7.0                                |
| Other:                           |             |             |                                    |             |                                    |             |                                    |             |                                    |             |                                    |
| Contingent                       | 0.0         | 0.0         | 0.0                                | 0           | 0.0                                | 0.0         | 0.0                                | 0.0         | 0.0                                | 0.0         | 0.0                                |
| Capital/Equip/Paving Reserve     | 150,000     | 0.0         |                                    | 0           | 0.0                                | 0.0         | 0.0                                | 0.0         | 0.0                                | 0.0         | 0.0                                |
| Capital - Outlay                 | 3,000       | 0.0         |                                    | 0           | 0.0                                | 0.0         | 0.0                                | 0.0         | 0.0                                | 0.0         | 0.0                                |
| Capital Reserve                  | N/A         | 13,000      | 0.0                                | 13,000      | 0.0                                | 13,000      | 0.0                                | 13,000      | 0.0                                | 13,000      | 0.0                                |
| Subtotal Other                   | 153,000     | 13,000      | -91.5                              | 13,000      | 0.0                                | 13,000      | 0.0                                | 13,000      | 0.0                                | 13,000      | 0.0                                |
| Administration                   | 10,591      | 11,720      | 10.7                               | 12,000      | 2.4                                | 12,000      | 0.0                                | 12,000      | 0.0                                | 12,000      | 0.0                                |
| Total County Services Budget     | 375,401     | 259,130     | -31.0                              | 271,270     | 4.7                                | 278,950     | 2.8                                | 284,350     | 1.9                                | 302,550     | 6.4                                |
| Estimated Revenues:              |             |             |                                    |             |                                    |             |                                    |             |                                    |             |                                    |
| Local Road Assistance            | 10,368      | 10,368      | 0.0                                | 9,000       | -13.2                              | 9,000       | 0.0                                | 9,000       | 0.0                                | 9,000       | 0.0                                |
| Excise Taxes                     | 18,500      | 22,000      | 18.9                               | 22,000      | 0.0                                | 27,000      | 22.7                               | 28,000      | 3.7                                | 28,000      | 0.0                                |
| Snowmobile                       | 10          | 10          | 0.0                                | 10          | 0.0                                | 600         |                                    | 1,100       | 0.0                                | 1,500       | 36.4                               |
| Other                            | 3,700       | 3,600       | 0.0                                | 3,600       | 0.0                                | 3,600       | 0.0                                | 4,700       | 30.6                               | 5,000       | 6.4                                |
| Subtotal Revenues                | 32,578      | 35,978      | 10.4                               | 34,610      | -3.8                               | 40,200      | 16.2                               | 42,800      | 6.5                                | 43,500      | 1.6                                |
| Unassigned Fund Balance Transfer | 22,460      | 0.0         |                                    | 0.0         | 0.0                                | 0.0         | 0.0                                | 0.0         | 0.0                                | 20,000      |                                    |
| Tax Commitment before TIF        | 320,363     | 223,152     | -30.3                              | 236,660     | 6.1                                | 238,750     | 0.9                                | 241,550     | 1.2                                | 239,050     | -1.0                               |
| *TIF Tax Commitment              | 371,103     | 419,048     | 12.9                               | 282,000     | -32.7                              | 998,670     | 254.1                              | 629,172     | 0.0                                | 627,329     | -0.3                               |
| **Total Tax Commitment           | \$ 691,466  | 642,200     | -7.1                               | 518,660     | -19.2                              | 1,237,420   | 138.6                              | 870,722     | -29.6                              | 866,379     | -0.5                               |

\* The FY 2019-2020 TIF Budget is a MRS estimate.

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

## Kennebec County Unorganized Territory 2010 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2020

Kennebec

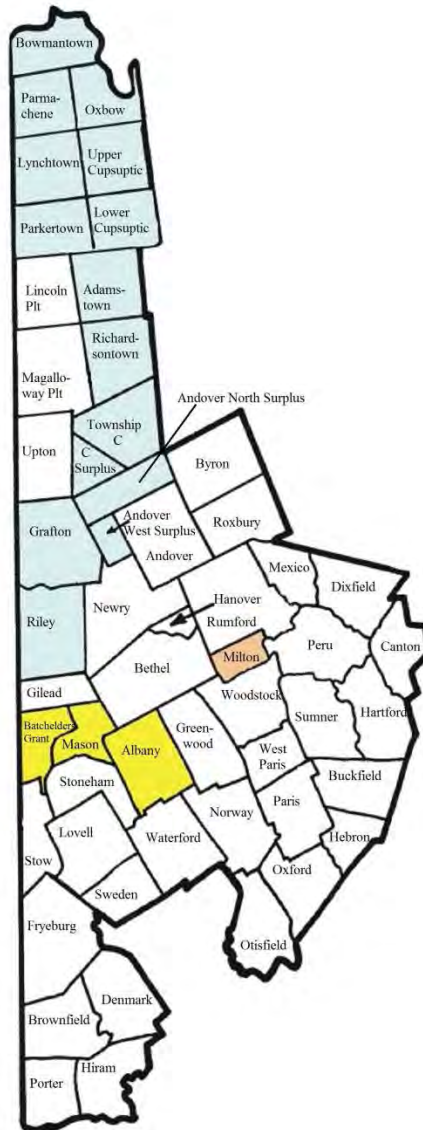
|                                  | <u>2015</u>      | <u>2016</u>   | <u>% Increase<br/>(-)Decrease</u> | <u>2017</u>   | <u>% Increase<br/>(-)Decrease</u> | <u>2018</u>   | <u>% Increase<br/>(-)Decrease</u> | <u>2019</u>   | <u>% Increase<br/>(-)Decrease</u> | <u>2020</u>   | <u>% Increase<br/>(-)Decrease</u> |
|----------------------------------|------------------|---------------|-----------------------------------|---------------|-----------------------------------|---------------|-----------------------------------|---------------|-----------------------------------|---------------|-----------------------------------|
| County Services:                 |                  |               |                                   |               |                                   |               |                                   |               |                                   |               |                                   |
| Roads and Bridges                | \$ 0.0           | 0.0           | 0.0                               | 0.0           | 0.0                               | 0 0           | 0.0                               | 0.0           | 0.0                               | 0.0           | 0.0                               |
| Snow Removal                     | 8,500            | 8,600         | 1.2                               | 8,800         | 2.3                               | 8,800         | 0.0                               | 8,800         | 0.0                               | 6,000         | -31.8                             |
| Solid Waste                      | 4,300            | 4,400         | 2.3                               | 4,600         | 4.5                               | 4,800         | 4.3                               | 4,800         | 0.0                               | 4,900         | 2.1                               |
| Fire Protection & Public Safety  | 2,517            | 2,517         | 0.0                               | 2,517         | 0.0                               | 2,517         | 0 0                               | 2,517         | 0.0                               | 3,617         | 43.7                              |
| Community Support & Recreation   | 0.0              | 0.0           | 0.0                               | 0.0           | 0.0                               | 0 0           | 0.0                               | 0.0           | 0.0                               | 0.0           | 0.0                               |
| Other Services                   | 1,300            | 1,300         | 0.0                               | 1,400         | 7.7                               | 1,400         | 0.0                               | 1,400         | 0.0                               | 1,500         | 7.1                               |
| Subtotal County Services         | <u>16,617</u>    | <u>16,817</u> | <u>1.2</u>                        | <u>17,317</u> | <u>3.0</u>                        | <u>17,517</u> | <u>1.2</u>                        | <u>17,517</u> | <u>0.0</u>                        | <u>16,017</u> | <u>-8.6</u>                       |
| 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           | 0.0                               | 0.0           | 0.0                               |
| Capital - Outlay                 | 0.0              | 0.0           | 0.0                               | 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           | 0.0                               | 0.0           | 0.0                               |
| Subtotal Other                   | <u>1,000</u>     | <u>1,000</u>  | <u>0.0</u>                        | <u>1,000</u>  | <u>0.0</u>                        | <u>1,000</u>  | <u>0.0</u>                        | <u>1,000</u>  | <u>0.0</u>                        | <u>1,000</u>  | <u>0.0</u>                        |
| Administration                   | 881              | 891           | 1.1                               | 916           | 2.8                               | 926           | 1.1                               | 926           | 0.0                               | 850           | -8.2                              |
| Total County Services Budget     | <u>18,498</u>    | <u>18,708</u> | <u>1.1</u>                        | <u>19,233</u> | <u>2.8</u>                        | <u>19,443</u> | <u>1.1</u>                        | <u>19,443</u> | <u>0.0</u>                        | <u>17,867</u> | <u>-8.1</u>                       |
| Estimated Revenues:              |                  |               |                                   |               |                                   |               |                                   |               |                                   |               |                                   |
| Local Road Assistance            | 2,064            | 2,064         | 0.0                               | 2,064         | 0.0                               | 2,064         | 0.0                               | 1,792         | -13.2                             | 1,784         | -0.4                              |
| Excise Taxes                     | 6,400            | 6,400         | 0.0                               | 6,500         | 1.6                               | 6,500         | 0.0                               | 8,000         | 23.1                              | 7,000         | -12.5                             |
| Snowmobile                       | 0.0              | 0.0           | 0.0                               | 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           | 0.0                               | 0.0           | 0.0                               |
| Subtotal Revenues                | <u>8,464</u>     | <u>8,464</u>  | <u>0.0</u>                        | <u>8,564</u>  | <u>1.2</u>                        | <u>8,564</u>  | <u>0.0</u>                        | <u>9,792</u>  | <u>14.3</u>                       | <u>8,784</u>  | <u>-10.3</u>                      |
| Unassigned Fund Balance Transfer | -1,797           | -1,871        | 4                                 | 0.0           | 0.0                               | -1,944        | 0.0                               | -1,944        | 0.0                               | -1,787        | -8.1                              |
| Tax Commitment before TIF        | <u>11,831</u>    | <u>12,115</u> | <u>2.4</u>                        | <u>10,669</u> | <u>-11.9</u>                      | <u>12,823</u> | <u>20.2</u>                       | <u>11,595</u> | <u>-9.6</u>                       | <u>10,870</u> | <u>-6.3</u>                       |
| *TIF Tax Commitment              | 0.0              | 0.0           | 0.0                               | 0.0           | 0.0                               | 0 0           | 0.0                               | 0.0           | 0.0                               | 0.0           | 0.0                               |
| **Tax Commitment                 | \$ <u>11,831</u> | <u>12,115</u> | <u>2.4</u>                        | <u>10,669</u> | <u>-11.9</u>                      | <u>12,823</u> | <u>20.2</u>                       | <u>11,595</u> | <u>-9.6</u>                       | <u>10,870</u> | <u>-6.3</u>                       |

\* The FY 2019-2020 TIF Budget is a MRS estimate.

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



## Oxford County Unorganized Territory 2010 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2020

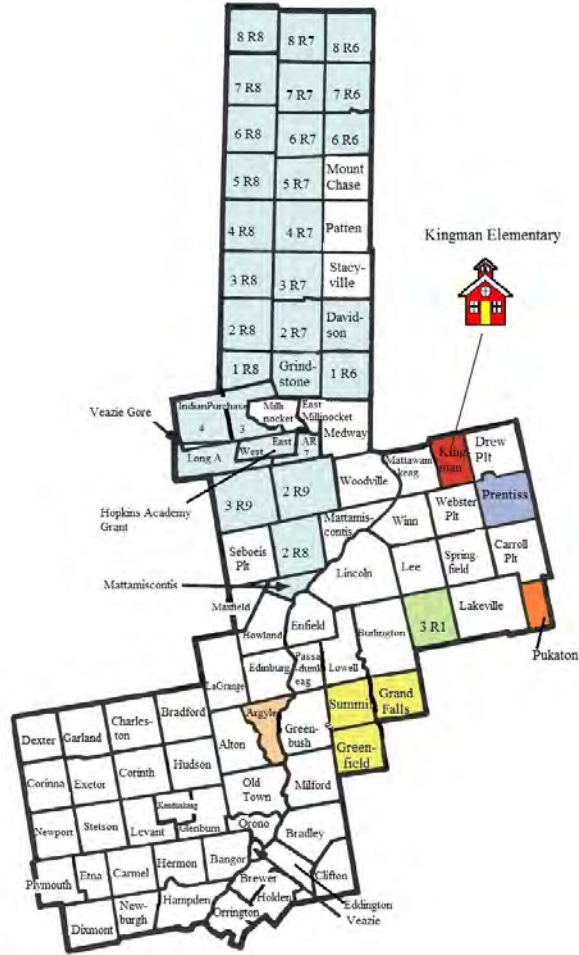
Oxford

|                                  | <u>2015</u>  | <u>2016</u> | <u>% Increase<br/>(-) Decrease</u> | <u>2017</u> | <u>% Increase<br/>(-) Decrease</u> | <u>2018</u> | <u>% Increase<br/>(-) Decrease</u> | <u>2019</u> | <u>% Increase<br/>(-) Decrease</u> | <u>2020</u> | <u>% Increase<br/>(-) Decrease</u> |
|----------------------------------|--------------|-------------|------------------------------------|-------------|------------------------------------|-------------|------------------------------------|-------------|------------------------------------|-------------|------------------------------------|
| County Services:                 |              |             |                                    |             |                                    |             |                                    |             |                                    |             |                                    |
| Roads and Bridges                | \$ 232,800   | 233,000     | 0.1                                | 278,000     | 19.3                               | 276,500     | -0.5                               | 261,500     | -5.4                               | 271,500     | 3.8                                |
| Snow Removal                     | 202,000      | 218,000     | 7.9                                | 218,000     | 0.0                                | 230,000     | 5.5                                | 230,000     | 0.0                                | 240,000     | 4.3                                |
| Solid Waste                      | 78,540       | 78,000      | -0.7                               | 83,000      | 6.4                                | 83,000      | 0.0                                | 85,000      | 2.4                                | 87,000      | 2.4                                |
| Fire Protection & Public Safety  | 134,360      | 134,988     | 0.5                                | 137,795     | 2.1                                | 137,995     | 0.1                                | 140,700     | 2.0                                | 141,500     | 0.6                                |
| Community Support & Recreation   | 6,800        | 6,800       | 0.0                                | 2,000       | -70.6                              | 9,800       | 390.0                              | 11,200      | 14.3                               | 13,700      | 22.3                               |
| Other Services                   | 11,600       | 11,952      | 3.0                                | 17,700      | 48.1                               | 14,600      | -17.5                              | 14,600      | 0.0                                | 15,600      | 6.8                                |
| Subtotal County Services         | 666,100      | 682,740     | 2.5                                | 736,495     | 7.9                                | 751,895     | 2.1                                | 743,000     | -1.2                               | 769,300     | 3.5                                |
| 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         | 0.0                                | 0.0         | 0.0                                |
| Capital - Outlay                 | 500,000      | 500,000     | 0.0                                | 500,000     | 0.0                                | 500,000     | 0.0                                | 500,000     | 0.0                                | 600,000     | 20.0                               |
| Capital - Reserve                | 100,000      | 145,000     | 0.0                                | 100,000     | 0.0                                | 100,000     | N/A                                | 100,000     | 0.0                                | 200,000     | 100.0                              |
| Subtotal Other                   | 625,000      | 670,000     | 7.2                                | 625,000     | -6.7                               | 625,000     | 0.0                                | 625,000     | 0.0                                | 825,000     | 32.0                               |
| Administration                   | 64,555       | 67,637      | 4.8                                | 68,075      | 0.6                                | 68,845      | 1.1                                | 73,400      | 6.6                                | 79,700      | 8.6                                |
| Total County Services Budget     | 1,355,655    | 1,420,377   | 4.8                                | 1,429,570   | 0.6                                | 1,445,740   | 1.1                                | 1,441,400   | -0.3                               | 1,674,000   | 16.1                               |
| Estimated Revenues:              |              |             |                                    |             |                                    |             |                                    |             |                                    |             |                                    |
| Local Road Assistance            | 60,396       | 58,140      | -3.7                               | 58,140      | 0.0                                | 58,140      | 0.0                                | 53,600      | -7.8                               | 54,000      | 0.7                                |
| Excise Taxes                     | 105,000      | 110,000     | 4.8                                | 110,000     | 0.0                                | 110,000     | 0.0                                | 120,000     | 9.1                                | 140,000     | 16.7                               |
| Snowmobile                       | 300          | 300         | 0.0                                | 300         | 0.0                                | 300         | 0.0                                | 200         | -33.3                              | 350         | 75.0                               |
| Other                            | 4,000        | 4,000       | 0.0                                | 4,000       | 0.0                                | 4,000       | 0.0                                | 5,000       | 25.0                               | 20,000      | 300.0                              |
| Total Estimated Revenues         | 169,696      | 172,440     | 1.6                                | 172,440     | 0.0                                | 172,440     | 0.0                                | 178,800     | 3.7                                | 214,350     | 19.9                               |
| Unassigned Fund Balance Transfer | 0.0          | 0.0         | 0.0                                | 0.0         | 0.0                                | 0.0         | 0.0                                | 0.0         | 0.0                                | 0.0         | 0.0                                |
| Tax Commitment before TIF        | 1,185,959    | 1,247,937   | 5.2                                | 1,257,130   | 0.7                                | 1,273,300   | 1.3                                | 1,262,600   | -0.8                               | 1,459,650   | 15.6                               |
| *TIF Tax Commitment              | 0.0          | 0.0         | 0.0                                | 0.0         | 0.0                                | 0.0         | 0.0                                | 0.0         | 0.0                                | 0.0         | 0.0                                |
| **Total Tax Commitment           | \$ 1,185,959 | 1,247,937   | 5.2                                | 1,257,130   | 0.7                                | 1,273,300   | 1.3                                | 1,262,600   | -0.8                               | 1,459,650   | 15.6                               |

\* The FY 2019-2020 TIF Budget is a MRS estimate.

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

# Penobscot County Unorganized Territory 2010 Resident Population Census



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

\*Prentiss deorganized June, 1990

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

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

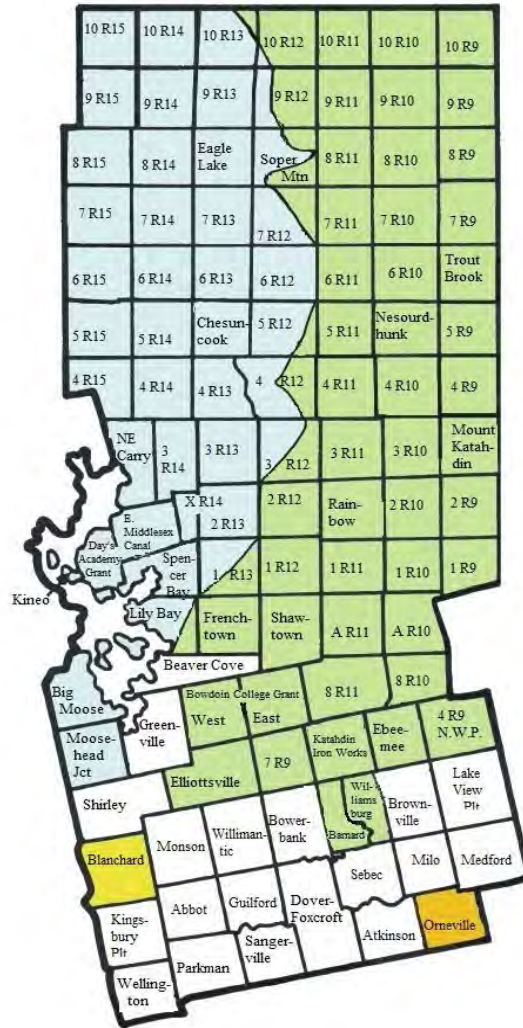
Six Year Comparison Ended June 30, 2020

|                                  | <u>Penobscot</u>    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
|----------------------------------|---------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|
|                                  | <u>2015</u>         | <u>2016</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2017</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2018</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2019</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2020</u>      | <u>% Increase<br/>(-) Decrease</u> |
| County Services:                 |                     |                  |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
| Roads and Bridges                | \$ 106,050          | 105,750          | -0.3                               | 105,500          | -0.2                               | 105,000          | -0.5                               | 105,000          | 0.0                                | 105,750          | 0.7                                |
| Snow Removal                     | 818,575             | 845,201          | 3.3                                | 880,460          | 4.2                                | 852,259          | -3.2                               | 879,749          | 3.2                                | 889,187          | 1.1                                |
| Solid Waste                      | 207,950             | 228,882          | 10.1                               | 236,275          | 3.2                                | 234,642          | -0.7                               | 230,820          | -1.6                               | 198,120          | -14.2                              |
| Fire Protection & Public Safety  | 86,621              | 90,195           | 4.1                                | 97,073           | 7.6                                | 96,070           | -1.0                               | 102,090          | 6.3                                | 106,385          | 4.2                                |
| Community Support & Recreation   | 26,700              | 26,830           | 0.5                                | 27,490           | 2.5                                | 27,855           | 1.3                                | 28,155           | 1.1                                | 30,195           | 7.2                                |
| Other Services                   | 3,000               | 3,250            | 8.3                                | 3,250            | 0.0                                | 3,700            | 13.8                               | 4,000            | 8.1                                | 4,000            | 0.0                                |
| Subtotal County Services         | <u>1,248,896</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>                        | <u>1,349,814</u> | <u>2.3</u>                         | <u>1,333,637</u> | <u>-1.2</u>                        |
| Other:                           |                     |                  |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
| Contingent                       | 0                   | 0                | 0.0                                | 0                | 0.0                                | 0                | 0.0                                | 0                | 0.0                                | 0                | 0.0                                |
| Capital/Equip/Paving Reserve     | 183,900             | 189,000          | 2.8                                | 202,000          | 6.9                                | 277,285          | 37.3                               | 257,000          | -7.3                               | 289,500          | 12.6                               |
| 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>183,900</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>                        | <u>257,000</u>   | <u>-7.3</u>                        | <u>289,500</u>   | <u>12.6</u>                        |
| Administration                   | 71,640              | 74,455           | 3.9                                | 77,602           | 4.2                                | 79,841           | 2.9                                | 80,341           | 0.6                                | 81,157           | 1.0                                |
| Total County Services Budget     | <u>1,504,436</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>                         | <u>1,687,155</u> | <u>0.6</u>                         | <u>1,704,294</u> | <u>1.0</u>                         |
| Estimated Revenues:              |                     |                  |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
| Local Road Assistance            | 100,000             | 90,000           | -10.0                              | 90,000           | 0.0                                | 90,000           | 0.0                                | 90,000           | 0.0                                | 90,000           | 0.0                                |
| Excise Taxes                     | 180,000             | 190,000          | 5.6                                | 200,000          | 5.3                                | 215,000          | 7.5                                | 215,000          | 0.0                                | 215,000          | 0.0                                |
| Snowmobile                       | 0                   | 0                | 0.0                                | 0                | 0.0                                | 0                | 0.0                                | 0                | 0.0                                | 0                | 0.0                                |
| Other                            | 88,545              | 98,205           | 10.9                               | 95,584           | -2.7                               | 73,428           | -23.2                              | 50,207           | -31.6                              | 50,290           | 0.2                                |
| Subtotal Revenues                | <u>368,545</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>                        | <u>355,207</u>   | <u>-6.1</u>                        | <u>355,290</u>   | <u>0.0</u>                         |
| Unassigned Fund Balance Transfer | 115,488             | 151,822          | 31.5                               | 176,775          | 16.4                               | 227,115          | 28.5                               | 179,296          | -21.1                              | 223,022          | 24.4                               |
| Tax Commitment before TIF        | <u>1,020,403</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>                         | <u>1,152,652</u> | <u>7.6</u>                         | <u>1,125,982</u> | <u>-2.3</u>                        |
| *TIF Tax Commitment              | 0                   | 0                | 0.0                                | 0                | 0.0                                | 453,378          |                                    | 566,000          | 24.8                               | 578,312          | 2.2                                |
| **Tax Commitment                 | <u>\$ 1,020,403</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>                        | <u>1,718,652</u> | <u>12.7</u>                        | <u>1,704,294</u> | <u>-0.8</u>                        |

\* The FY 2019-2020 TIF Budget is a MRS estimate.

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

# Piscataquis County Unorganized Territory 2010 Resident Population Census



| U.S. Census Bureau Information |            |      |      | Children   |      |             |      |              |      | Adult            |      | Homes      |      |          |       |
|--------------------------------|------------|------|------|------------|------|-------------|------|--------------|------|------------------|------|------------|------|----------|-------|
|                                | Population |      |      | 0 to 4 yrs |      | 5 to 14 yrs |      | 15 to 17 yrs |      | 18 yrs and older |      | Year Round |      | Seasonal |       |
|                                | 1990       | 2000 | 2010 | 2000       | 2010 | 2000        | 2010 | 2000         | 2010 | 2000             | 2010 | 2000       | 2010 | 2000     | 2010  |
| Piscataquis:                   |            |      |      |            |      |             |      |              |      |                  |      |            |      |          |       |
| <b>Blanchard*</b>              | 78         | 83   | 98   | 2          | 1    | 7           | 8    | 8            | 1    | 66               | 88   | 53         | 46   | 95       | 93    |
| <b>Northeast</b>               | 218        | 347  | 273  | 16         | 3    | 37          | 16   | 18           | 10   | 276              | 244  | 177        | 140  | 1,037    | 1,188 |
| <b>Northwest</b>               | 141        | 159  | 147  | 6          | 2    | 19          | 7    | 3            | 6    | 131              | 132  | 62         | 81   | 895      | 952   |
| <b>Southeast</b>               | 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

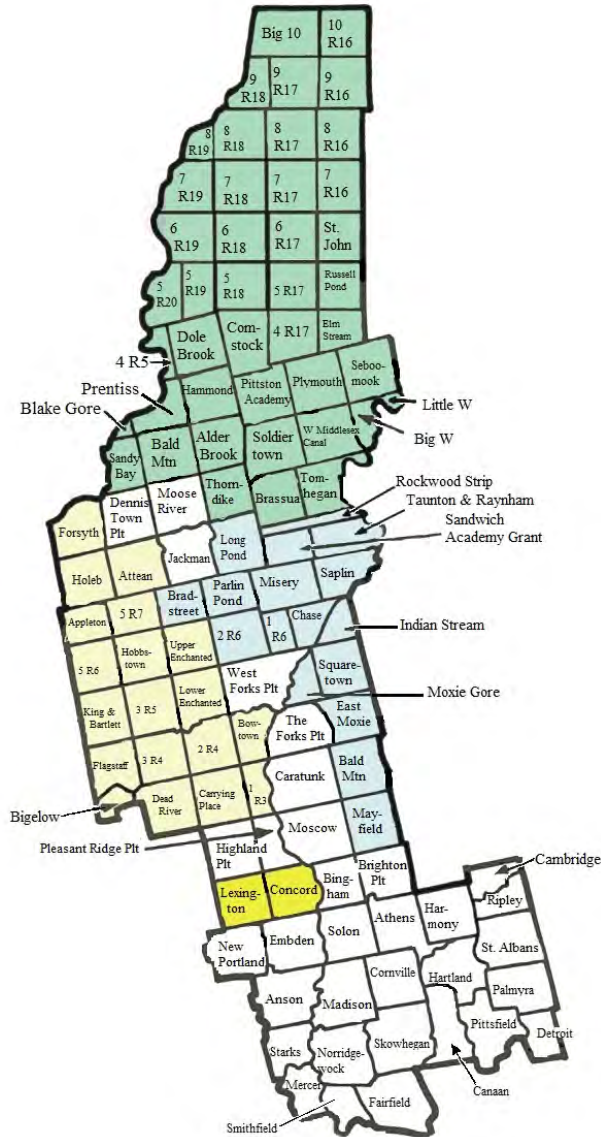
UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES  
Six Year Comparison Ended June 30, 2020

| <u>Piscataquis</u>               |                   |                  |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
|----------------------------------|-------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|
|                                  | <u>2015</u>       | <u>2016</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2017</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2018</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2019</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2020</u>      | <u>% Increase<br/>(-) Decrease</u> |
| County Services:                 |                   |                  |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
| Roads and Bridges                | \$ 212,100        | 293,700          | 38.5                               | 352,385          | 20.0                               | 248,725          | -29.4                              | 212,825          | -14.4                              | 261,425          | 22.8                               |
| Snow Removal                     | 507,500           | 537,000          | 5.8                                | 532,000          | -0.9                               | 534,000          | 0.4                                | 558,500          | 4.6                                | 709,569          | 27.0                               |
| Solid Waste                      | 255,500           | 346,300          | 35.5                               | 297,700          | -14.0                              | 237,700          | -20.2                              | 251,300          | 5.7                                | 276,800          | 10.1                               |
| Fire Protection & Public Safety  | 130,875           | 132,775          | 1.5                                | 136,975          | 3.2                                | 128,400          | -6.3                               | 131,100          | 2.1                                | 148,200          | 13.0                               |
| Community Support & Recreation   | 19,813            | 32,813           | 65.6                               | 33,813           | 3.0                                | 37,163           | 9.9                                | 39,038           | 5.0                                | 44,663           | 14.4                               |
| Other Services                   | 24,700            | 13,500           | -45.3                              | 9,000            | -33.3                              | 8,100            | -10.0                              | 6,000            | -25.9                              | 6,000            | 0.0                                |
| Subtotal County Services         | <u>1,150,488</u>  | <u>1,356,088</u> | <u>17.9</u>                        | <u>1,361,873</u> | <u>0.4</u>                         | <u>1,194,088</u> | <u>-12.3</u>                       | <u>1,198,763</u> | <u>0.4</u>                         | <u>1,446,657</u> | <u>20.7</u>                        |
| Other:                           |                   |                  |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
| Contingent                       | 0.0               | 0.0              | 0.0                                |                  | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                |
| Capital/Equip/Paving Reserve     | 265,000           | 125,000          | -52.8                              | 110,000          | -12.0                              | 275,000          | 150.0                              | 218,000          | -20.7                              | 238,000          | 9.2                                |
| Capital - Outlay                 | 0.0               | 0.0              | 0.0                                | 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              | 0.0                                | 0.0              | 0.0                                |
| Subtotal other                   | <u>265,000</u>    | <u>125,000</u>   | <u>0.0</u>                         | <u>110,000</u>   | <u>0.0</u>                         | <u>275,000</u>   | <u>N/A</u>                         | <u>218,000</u>   | <u>-20.7</u>                       | <u>238,000</u>   | <u>9.2</u>                         |
| Administration                   | 70,774            | 74,054           | 4.6                                |                  | -100.0                             | 72,000           | 0.0                                | 72,000           | 0.0                                | 72,000           | 0.0                                |
| Total County Services Budget     | <u>1,486,262</u>  | <u>1,555,142</u> | <u>0.0</u>                         | <u>1,471,873</u> | <u>-5.4</u>                        | <u>1,541,088</u> | <u>4.7</u>                         | <u>1,488,763</u> | <u>-3.4</u>                        | <u>1,756,657</u> | <u>18.0</u>                        |
| Estimated Revenues:              |                   |                  |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
| Local Road Assistance            | 76,800            | 75,000           | -2.3                               | 71,184           | -5.1                               | 70,856           | -0.5                               | 72,000           | 1.6                                | 98,000           | 36.1                               |
| Excise Taxes                     | 142,000           | 140,000          | -1.4                               | 140,000          | 0.0                                | 160,100          | 14.4                               | 185,200          | 15.7                               | 230,000          | 24.2                               |
| Snowmobile                       | 450               | 400              | -11.1                              | 0.0              |                                    | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                |
| Other US PLT                     | 76,385            | 106,031          | 38.8                               | 93,550           | -11.8                              | 95,900           | 2.5                                | 95,600           | -0.3                               | 121,800          | 27.4                               |
| Subtotal Revenues                | <u>295,635</u>    | <u>321,431</u>   | <u>8.7</u>                         | <u>304,734</u>   | <u>-5.2</u>                        | <u>326,856</u>   | <u>7.3</u>                         | <u>352,800</u>   | <u>7.9</u>                         | <u>449,800</u>   | <u>27.5</u>                        |
| Unassigned Fund Balance Transfer | <u>200,000</u>    | <u>225,000</u>   | <u>12.5</u>                        | <u>205,000</u>   | <u>-8.9</u>                        | <u>200,000</u>   | <u>-2.4</u>                        | <u>170,000</u>   | <u>-15.0</u>                       | <u>150,000</u>   | <u>-11.8</u>                       |
| Tax Commitment before TIF        | <u>990,627</u>    | <u>1,008,711</u> | <u>1.8</u>                         | <u>962,139</u>   | <u>-4.6</u>                        | <u>1,014,232</u> | <u>5.4</u>                         | <u>965,963</u>   | <u>-4.8</u>                        | <u>1,156,857</u> | <u>19.8</u>                        |
| *TIF Tax Commitment              | 0.0               | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                |
| **Total Tax Commitment           | <u>\$ 990,627</u> | <u>1,008,711</u> | <u>1.8</u>                         | <u>962,139</u>   | <u>-4.6</u>                        | <u>1,014,232</u> | <u>5.4</u>                         | <u>965,963</u>   | <u>-4.8</u>                        | <u>1,156,857</u> | <u>19.8</u>                        |

\* The FY 2019 -2020 TIF Budget is a MRS estimate.

\*\*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, 2020

| <u>Somerset</u>                  |                     |                  |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
|----------------------------------|---------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|
|                                  | <u>2015</u>         | <u>2016</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2017</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2018</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2019</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2020</u>      | <u>% Increase<br/>(-) Decrease</u> |
| County Services:                 |                     |                  |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
| Roads and Bridges                | \$ 281,517          | 291,318          | 3.5                                | 314,465          | 7.9                                | 298,060          | -5.2                               | 291,355          | -2.2                               | 285,041          | -2.2                               |
| Snow Removal                     | 491,269             | 440,000          | -10.4                              | 498,215          | 13.2                               | 520,908          | 4.6                                | 517,887          | -0.6                               | 541,931          | 4.6                                |
| Solid Waste                      | 196,000             | 199,000          | 1.5                                | 200,600          | 0.8                                | 203,200          | 1.3                                | 219,628          | 8.1                                | 234,635          | 6.8                                |
| Fire Protection & Public Safety  | 182,523             | 196,713          | 7.8                                | 363,012          | 84.5                               | 331,790          | -8.6                               | 334,259          | 0.7                                | 344,117          | 2.9                                |
| Community Support & Recreation   | 44,554              | 47,710           | 7.1                                | 40,510           | -15.1                              | 52,298           | 29.1                               | 45,737           | -12.5                              | 45,298           | -1.0                               |
| Other Services                   | 10,920              | 10,008           | -8.4                               | 8,750            | -12.6                              | 0.0              |                                    | 8,340            |                                    | 5,725            | -31.4                              |
| Subtotal County Services         | <u>1,206,783</u>    | <u>1,184,749</u> | <u>-1.8</u>                        | <u>1,425,552</u> | <u>20.3</u>                        | <u>1,406,256</u> | <u>-1.4</u>                        | <u>1,417,206</u> | <u>0.8</u>                         | <u>1,456,747</u> | <u>2.8</u>                         |
| Other:                           |                     |                  |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
| Contingent                       | 0.0                 | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                |
| Capital/Equip/Paving Reserve     | 8,500               | 350,000          |                                    | 0.0              |                                    | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                |
| Capital - Outlay                 | 7,000               | 12,000           | 71.4                               | 0.0              |                                    | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                |
| Capital - Reserve                | 415,114             | 131,000          | -68.4                              | 477,481          | 264.5                              | 478,000          | 0.1                                | 445,000          | -6.9                               | 411,574          | -7.5                               |
| Subtotal Other                   | <u>430,614</u>      | <u>493,000</u>   | <u>14.5</u>                        | <u>477,481</u>   | <u>-3.1</u>                        | <u>478,000</u>   | <u>0.1</u>                         | <u>445,000</u>   | <u>-6.9</u>                        | <u>411,574</u>   | <u>-7.5</u>                        |
| Administration                   | 70,195              | 69,920           | -0.4                               | 73,742           | 5.5                                | 72,832           | -1.2                               | 73,276           | 0.6                                | 74,955           | 2.3                                |
| Total County Services Budget     | <u>1,707,592</u>    | <u>1,747,669</u> | <u>2.3</u>                         | <u>1,976,775</u> | <u>13.1</u>                        | <u>1,957,088</u> | <u>-1.0</u>                        | <u>1,935,482</u> | <u>-1.1</u>                        | <u>1,943,276</u> | <u>0.4</u>                         |
| Estimated Revenues:              |                     |                  |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
| Local Road Assistance            | 68,004              | 63,996           | -5.9                               | 63,996           | 0.0                                | 64,500           | 0.8                                | 65,000           | 0.8                                | 66,000           | 1.5                                |
| Excise Taxes                     | 160,000             | 175,000          | 9.4                                | 190,000          | 8.6                                | 181,500          | -4.5                               | 196,300          | 8.2                                | 201,400          | 2.6                                |
| Snowmobile/Whitewater Rafting    | 8,700               | 1,300            | -85.1                              | 1,500            | 15.4                               | 47,790           |                                    | 50,080           | 4.8                                | 56,963           | 13.7                               |
| Other                            | 29,064              | 44,211           | 52.1                               | 41,567           | -6.0                               | 0.0              |                                    | 0.0              | 0.0                                | 0.0              | 0.0                                |
| Subtotal Revenues                | <u>265,768</u>      | <u>284,507</u>   | <u>7.1</u>                         | <u>297,063</u>   | <u>4.4</u>                         | <u>293,790</u>   | <u>-1.1</u>                        | <u>311,380</u>   | <u>6.0</u>                         | <u>324,363</u>   | <u>4.2</u>                         |
| Unassigned Fund Balance Transfer | 0.0                 | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                |
| Tax Commitment before TIF        | <u>1,441,824</u>    | <u>1,463,162</u> | <u>1.5</u>                         | <u>1,679,712</u> | <u>14.8</u>                        | <u>1,663,298</u> | <u>-1.0</u>                        | <u>1,624,102</u> | <u>-2.4</u>                        | <u>1,618,913</u> | <u>-0.3</u>                        |
| *TIF Tax Commitment              | 0.0                 | 0.0              | 0.0                                | 0.0              | 0.0                                | 846,863          | 0.0                                | 800,610          | 0.0                                | 811,803          | 1.4                                |
| **Total Tax Commitment           | <u>\$ 1,441,824</u> | <u>1,463,162</u> | <u>1.5</u>                         | <u>1,679,712</u> | <u>14.8</u>                        | <u>2,510,161</u> | <u>49.4</u>                        | <u>2,424,712</u> | <u>-3.4</u>                        | <u>2,430,716</u> | <u>0.2</u>                         |

\* The FY 2019-2020 TIF Budget is a MRS estimate.

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



The map displays the following school areas and locations:

- 8 R4**: Danforth
- 8 R3**: Brookton
- Forest City**
- Kilgore**
- Vanceboro**
- Forest**
- Lambert Lake**
- Codyville Plt**
- Kossuth**
- Topsfield**
- Dyer**
- Waite**
- 6 R1**: Talmedge
- Fowler**
- Sakom**
- 6 ND**
- Grand Lake Stream**
- Indian Twp**
- Edmunds Consolidated School** (indicated by a red schoolhouse icon)
- 42 MD**
- 43 MD**
- Greenlaw Chopping**
- Big Lake**
- Princeton**
- Baileville**
- 36 MD**
- 37 MD**
- 26 ED**
- Crawford**
- Alexander**
- Calais**
- Devereaux**
- 30 MD**
- Day Block**
- Wesley**
- Cooper**
- Meddy-pumps**
- Baring Plt**
- Robbinston**
- Beddington**
- 24 MD**
- 25 MD**
- T19 ED**
- Cathance**
- Charlotte**
- Perry**
- Deblois**
- 18 MD**
- 19 MD**
- Northfield**
- Berry**
- Marion**
- Edmunds**
- Cherryfield**
- Columbia**
- Centerville**
- East Machias**
- Whiting**
- Whitneyville**
- Marshall**
- Machias**
- Cutler**
- Machiasport**
- Whitneyville**
- Rogue Bluffs**
- Beals**
- Stauben**
- Mil-bridge**
- Harrington**
- Addison**
- Jonesboro**
- Jones-port**
- Eastport**
- Calais**
- Robbinston**
- Perry**
- Devereaux**
- Pembroke**
- Lubec**
- Trescott**

\*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, 2020

Washington

|                                  | <u>2015</u>         | <u>2016</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2017</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2018</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2019</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2020</u>      | <u>% Increase<br/>(-) Decrease</u> |
|----------------------------------|---------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|
| County Services:                 |                     |                  |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
| Roads and Bridges                | \$ 326,046          | 299,095          | -8.3                               | 316,875          | 5.9                                | 344,536          | 8.7                                | 386,429          | 12.2                               | 450,940          | 16.7                               |
| Snow Removal                     | 462,755             | 457,740          | -1.1                               | 478,931          | 4.6                                | 478,459          | -0.1                               | 490,829          | 2.6                                | 479,890          | -2.2                               |
| Solid Waste                      | 117,713             | 113,358          | -3.7                               | 123,141          | 8.6                                | 108,521          | -11.9                              | 108,457          | -0.1                               | 103,997          | -4.1                               |
| Fire Protection & Public Safety  | 152,130             | 145,580          | -4.3                               | 186,543          | 28.1                               | 168,349          | -9.8                               | 157,710          | -6.3                               | 168,699          | 7.0                                |
| Community Support & Recreation   | 58,166              | 50,271           | -13.6                              | 39,650           | -21.1                              | 25,850           | -34.8                              | 30,900           | 19.5                               | 37,900           | 22.7                               |
| Other Services                   | 0.0                 | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                |
| Subtotal County Services         | <u>1,116,810</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>                        | <u>1,174,325</u> | <u>4.3</u>                         | <u>1,241,426</u> | <u>5.7</u>                         |
| Other:                           |                     |                  |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
| Contingent                       | 0.0                 | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                |
| Capital/Equip/Paving Reserve     | 0.0                 | 125,000          | 0.0                                | 125,000          | 0.0                                | 134,000          | 7.2                                | 136,000          | 1.5                                | 195,500          | 43.8                               |
| Capital - Outlay                 | 0.0                 | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                | 0.0              | 0.0                                |
| Capital - Reserve                | <u>145,000</u>      | <u>16,000</u>    | <u>-89.0</u>                       | <u>28,000</u>    | <u>75.0</u>                        | <u>0.0</u>       |                                    | <u>0.0</u>       | <u>0.0</u>                         | <u>0.0</u>       | <u>0.0</u>                         |
| Subtotal Other                   | <u>145,000</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>                       | <u>136,000</u>   | <u>1.5</u>                         | <u>195,500</u>   | <u>43.8</u>                        |
| Administration                   | 31,545              | 37,418           | 18.6                               | 35,050           | -6.3                               | 34,643           | -1.2                               | 34,724           | 0.2                                | 34,486           | -0.7                               |
| Total County Services Budget     | <u>1,293,355</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>                        | <u>1,345,049</u> | <u>3.9</u>                         | <u>1,471,412</u> | <u>9.4</u>                         |
| Estimated Revenues:              |                     |                  |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
| Local Road Assistance            | 80,000              | 75,000           | -6.3                               | 75,000           | 0.0                                | 76,000           | 1.3                                | 74,341           | -2.2                               | 75,560           | 1.6                                |
| Excise Taxes                     | 215,000             | 210,000          | -2.3                               | 186,000          | -11.4                              | 187,550          | 0.8                                | 217,409          | 15.9                               | 329,738          | 51.7                               |
| Snowmobile                       | 550                 | 550              | 0.0                                | 550              | 0.0                                | 0.0              |                                    | 308              | 0.0                                | 244              | -20.8                              |
| Other                            | <u>13,700</u>       | <u>18,300</u>    | <u>33.6</u>                        | <u>13,500</u>    | <u>-26.2</u>                       | <u>22,400</u>    | <u>65.9</u>                        | <u>20,227</u>    | <u>-9.7</u>                        | <u>33,341</u>    | <u>64.8</u>                        |
| Subtotal Revenues                | <u>309,250</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>                         | <u>312,285</u>   | <u>9.2</u>                         | <u>438,883</u>   | <u>40.5</u>                        |
| Unassigned Fund Balance Transfer | 145,000             | 70,000           | -51.7                              | 80,000           | 14.3                               | 0.0              |                                    | 0.0              | 0.0                                | 0.0              | 0.0                                |
| Tax Commitment before TIF        | <u>839,105</u>      | <u>1,010,612</u> | <u>20.4</u>                        | <u>1,138,140</u> | <u>12.6</u>                        | <u>1,008,408</u> | <u>-11.4</u>                       | <u>1,032,764</u> | <u>2.4</u>                         | <u>1,032,529</u> | <u>0.0</u>                         |
| *TIF Tax Commitment              | 1,032,224           | 948,139          | -8.1                               | 704,000          | -0.3                               | 610,612          | -13.3                              | 612,323          | 0.3                                | 576,470          | -5.9                               |
| **Total Tax Commitment           | \$ <u>1,871,329</u> | <u>1,958,751</u> | <u>4.7</u>                         | <u>1,842,140</u> | <u>-6.0</u>                        | <u>1,619,020</u> | <u>-12.1</u>                       | <u>1,645,087</u> | <u>1.6</u>                         | <u>1,608,999</u> | <u>-2.2</u>                        |

\* The FY 2019-2020 TIF Budget is a MRS estimate.

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

(Blank Page)

# **APPENDIX**

## **Funding State and County Services In the Unorganized Territory Tax District**

## **STATE AND COUNTY SERVICES**

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

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

### **1) State Agency Services**

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

### **2) County Services**

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

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

## **MUNICIPAL COST COMPONENTS LEGISLATION**

The Fiscal Administrator of the Unorganized Territory drafts and submits the Municipal Cost Components legislation no later than March 1 of each year. This legislation consists of the budgeted State Agency services and county budgets for municipal services and Tax Increment Financing (TIF).

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

## **THE ANNUAL LEVY OF UT TAX**

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

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

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

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

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

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

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

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

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

### **TIF District Valuation**

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

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

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

**PRINTED UNDER APPROPRIATION 014-27A-0075-04**