

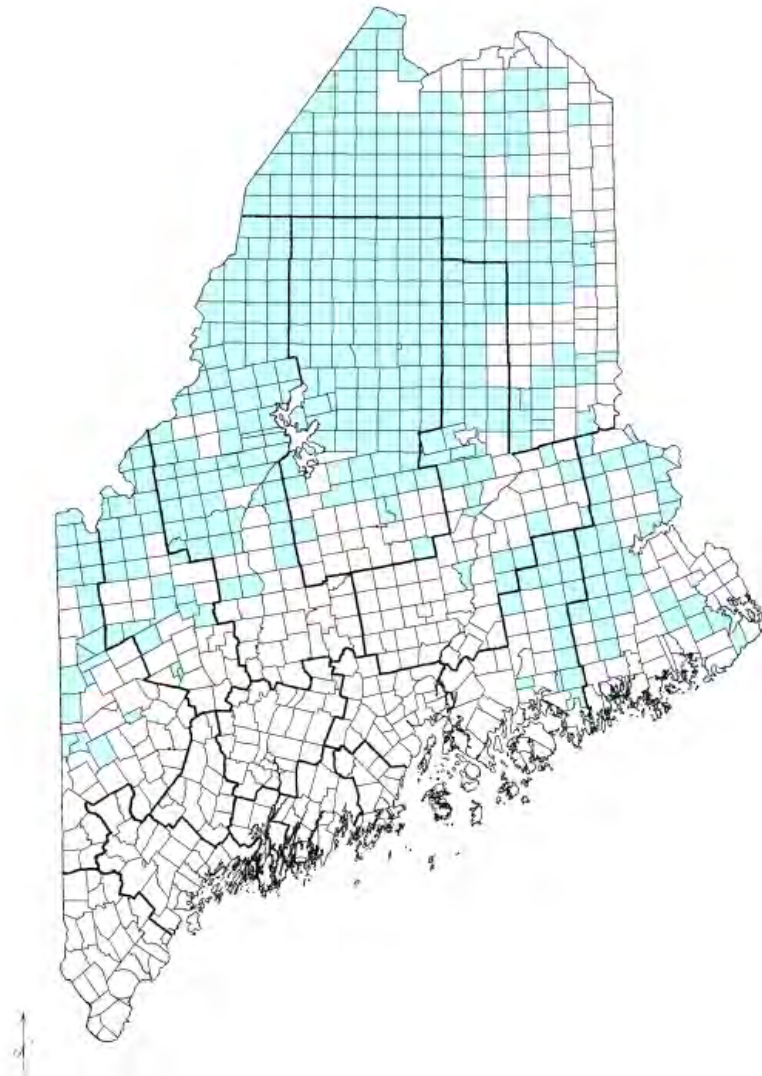
# MAINE STATE LEGISLATURE

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# **UNORGANIZED TERRITORY MUNICIPAL COST COMPONENTS**



**FISCAL YEAR 2022-2023**

STATE OF MAINE

IN THE YEAR OF OUR LORD  
TWO THOUSAND TWENTY-TWO

H.P. 1473 - L.D. 1987

**An Act To Establish Municipal Cost Components for Unorganized Territory  
Services To Be Rendered in Fiscal Year 2022-23**

**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 2022-23 is as follows:

|   |              |
|---|--------------|
| Fiscal Administration - Office of the State Auditor | \$272,457    |
| Education   | \$12,962,563 |
| Forest Fire Protection                              | \$150,000    |
| Human Services - General Assistance                 | \$60,000     |
| Property Tax Assessment                             | \$1,224,615  |
| Maine Land Use Planning Commission                  | \$616,833    |
| TOTAL STATE AGENCIES                                | \$15,286,468 |

County Reimbursements for Services

|             |             |
|-------------|-------------|
| Aroostook   | \$1,875,014 |
| Franklin    | \$1,308,216 |
| Hancock     | \$204,512   |
| Kennebec    | \$9,125     |
| Lincoln     | \$31,798    |
| Oxford      | \$1,645,000 |
| Penobscot   | \$1,521,141 |
| Piscataquis | \$1,609,793 |
| Somerset    | \$2,246,513 |
| Washington  | \$1,464,444 |

|                       |                    |
|-----------------------|--------------------|
| TOTAL COUNTY SERVICES | <hr/> \$11,915,556 |
|-----------------------|--------------------|

COUNTY TAX INCREMENT FINANCING DISTRUBUTIONS FROM FUND

|                                  |             |
|----------------------------------|-------------|
| Tax Increment Financing Payments | \$3,218,057 |
|----------------------------------|-------------|

|                    |                    |
|--------------------|--------------------|
| TOTAL REQUIREMENTS | <hr/> \$30,420,081 |
|--------------------|--------------------|

COMPUTATION OF ASSESSMENT

|              |              |
|--------------|--------------|
| Requirements | \$30,420,081 |
|--------------|--------------|

Less Revenue Deductions:

|                                |             |
|--------------------------------|-------------|
| General Revenue                |             |
| Municipal Revenue Sharing      | \$220,000   |
| Miscellaneous Revenue          | \$210,000   |
| Use of Unassigned Fund Balance | \$1,951,872 |

|                                  |                   |
|----------------------------------|-------------------|
| TOTAL GENERAL REVENUE DEDUCTIONS | <hr/> \$2,381,872 |
|----------------------------------|-------------------|

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

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

|                          |                   |
|--------------------------|-------------------|
| TOTAL REVENUE DEDUCTIONS | <hr/> \$2,841,872 |
|--------------------------|-------------------|

|   |                    |
|---|--------------------|
| TAX ASSESSMENT BEFORE COUNTY TAXES<br>AND OVERLAY (Title 36, §1602) | <hr/> \$27,578,209 |
|---|--------------------|

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

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# **GENERAL ANALYSIS**

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

**Six Year Comparison Ended June 30, 2023**

|   | <b>2018</b>          | <b>2019</b>          | <b>% Increase<br/>(-)Decrease</b> | <b>2020</b>          | <b>% Increase<br/>(-)Decrease</b> | <b>2021</b>          | <b>% Increase<br/>(-)Decrease</b> | <b>2022</b>          | <b>% Increase<br/>(-)Decrease</b> | <b>2023</b>          | <b>% Increase<br/>(-)Decrease</b> |
|---|----------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|
| <b>State Agencies</b>   |                      |                      |                                   |                      |                                   |                      |                                   |                      |                                   |                      |                                   |
| Fiscal Administrator  | \$ 225,510           | \$ 233,077           | 3.4                               | \$ 243,730           | 4.6                               | \$ 245,718           | 0.8                               | \$ 268,965           | 9.5                               | \$ 272,457           | 1.3                               |
| Education   | 12,264,663           | 12,335,556           | 0.6                               | 12,851,922           | 4.2                               | 12,923,626           | 0.6                               | 12,997,237           | 0.6                               | \$ 12,962,563        | (0.3)                             |
| Forest Fire Protection  | 150,000              | 150,000              | -                                 | 150,000              | -                                 | 150,000              | -                                 | 150,000              | -                                 | \$ 150,000           | -                                 |
| DHHS - General Assistance   | 65,000               | 65,000               | -                                 | 65,000               | -                                 | 65,000               | -                                 | 65,000               | -                                 | \$ 60,000            | (7.7)                             |
| Maine Revenue Service   | 1,031,446            | 1,246,676            | 20.9                              | 1,470,866            | 18.0                              | 1,175,334            | (20.1)                            | 1,226,503            | 4.4                               | \$ 1,224,615         | (0.2)                             |
| LUPC - Operations   | 549,577              | 569,905              | 3.7                               | 588,000              | 3.2                               | 599,144              | 1.9                               | 608,825              | 1.6                               | \$ 616,833           | 1.3                               |
| <b>Subtotal of State Agency</b>                                   | <b>14,286,196</b>    | <b>14,600,214</b>    | <b>2.2</b>                        | <b>15,369,518</b>    | <b>5.3</b>                        | <b>15,158,822</b>    | <b>(1.4)</b>                      | <b>15,316,530</b>    | <b>1.0</b>                        | <b>\$ 15,286,468</b> | <b>(0.2)</b>                      |
| <b>Less Deductions</b>  |                      |                      |                                   |                      |                                   |                      |                                   |                      |                                   |                      |                                   |
| General   | (1,090,000)          | (490,000)            | (55.0)                            | (560,000)            | 14.3                              | (929,663)            | 66.0                              | (1,870,401)          | 101.2                             | \$ (2,381,872)       | 27.3                              |
| Educational   | (425,768)            | (385,000)            | (9.6)                             | (385,000)            | -                                 | (460,000)            | 19.5                              | (460,000)            | -                                 | \$ (460,000)         | -                                 |
| <b>Total State Agencies</b>                                       | <b>12,770,428</b>    | <b>13,725,214</b>    | <b>7.5</b>                        | <b>14,424,518</b>    | <b>5.1</b>                        | <b>13,769,159</b>    | <b>(4.5)</b>                      | <b>12,986,129</b>    | <b>(5.7)</b>                      | <b>\$ 12,444,596</b> | <b>(4.2)</b>                      |
| <b>County Services</b>  |                      |                      |                                   |                      |                                   |                      |                                   |                      |                                   |                      |                                   |
| Aroostook   | 1,288,800            | 1,413,226            | 9.7                               | 1,511,803            | 7.0                               | 1,660,229            | 9.8                               | 1,759,291            | 6.0                               | \$ 1,875,014         | 6.6                               |
| Franklin  | 888,252              | 953,878              | 7.4                               | 976,795              | 2.4                               | 1,178,763            | 20.7                              | 1,177,316            | (0.1)                             | \$ 1,308,216         | 11.1                              |
| Hancock   | 238,750              | 241,550              | 1.2                               | 239,050              | (1.0)                             | 236,850              | (0.9)                             | 208,994              | (11.8)                            | \$ 204,512           | (2.1)                             |
| Kennebec  | 12,823               | 11,595               | (9.6)                             | 10,870               | (6.3)                             | 12,125               | 11.5                              | 9,125                | (24.7)                            | \$ 9,125             | (0.0)                             |
| Lincoln   | -                    | -                    | -                                 | -                    | -                                 | -                    | -                                 | 22,249               | -                                 | \$ 31,798            | 42.9                              |
| Oxford  | 1,273,300            | 1,262,600            | (0.8)                             | 1,459,650            | 15.6                              | 1,396,537            | (4.3)                             | 1,417,500            | 1.5                               | \$ 1,645,000         | 16.0                              |
| Penobscot   | 1,071,109            | 1,152,652            | 7.6                               | 1,125,982            | (2.3)                             | 1,597,454            | 41.9                              | 1,660,050            | 3.9                               | \$ 1,521,141         | (8.4)                             |
| Piscataquis   | 1,014,232            | 965,963              | (4.8)                             | 1,156,857            | 19.8                              | 1,347,370            | 16.5                              | 1,536,881            | 14.1                              | \$ 1,609,793         | 4.7                               |
| Somerset  | 1,663,297            | 1,624,102            | (2.4)                             | 1,618,913            | (0.3)                             | 1,828,286            | 12.9                              | 2,146,576            | 17.4                              | \$ 2,246,513         | 4.7                               |
| Washington  | 1,008,408            | 1,032,764            | 2.4                               | 1,032,529            | (0.0)                             | 1,348,371            | 30.6                              | 1,235,710            | (8.4)                             | \$ 1,464,444         | 18.5                              |
| <b>Total County Services</b>                                      | <b>8,458,971</b>     | <b>8,658,330</b>     | <b>2.4</b>                        | <b>9,132,449</b>     | <b>5.5</b>                        | <b>10,605,985</b>    | <b>16.1</b>                       | <b>11,173,692</b>    | <b>5.4</b>                        | <b>\$ 11,915,556</b> | <b>6.6</b>                        |
| <b>TAX COMMITMENT BEFORE TIF</b>                                  | <b>21,229,399</b>    | <b>22,383,544</b>    | <b>5.4</b>                        | <b>23,556,967</b>    | <b>5.2</b>                        | <b>24,375,144</b>    | <b>3.5</b>                        | <b>24,159,821</b>    | <b>(0.9)</b>                      | <b>\$ 24,360,152</b> | <b>0.8</b>                        |
| <b>TIF TAX COMMITMENT</b>   | <b>3,957,568</b>     | <b>3,522,650</b>     | <b>(11.0)</b>                     | <b>3,867,519</b>     | <b>9.8</b>                        | <b>3,721,137</b>     | <b>(3.8)</b>                      | <b>3,521,916 *</b>   | <b>(5.4)</b>                      | <b>\$ 3,218,057</b>  | <b>(8.6)</b>                      |
| <b>TOTAL TAX COMMITMENT BEFORE<br/>COUNTY TAXES &amp; OVERLAY</b> | <b>\$ 25,186,967</b> | <b>\$ 25,906,194</b> | <b>2.9</b>                        | <b>\$ 27,424,486</b> | <b>5.9</b>                        | <b>\$ 28,096,281</b> | <b>2.4</b>                        | <b>\$ 27,681,737</b> | <b>(1.5)</b>                      | <b>\$ 27,578,209</b> | <b>(0.4)</b>                      |

\*FY21 planned TIF amount decreased for abatement by \$751,176.



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

**Six Year Comparison Ended June 30, 2023**

|   | <b>2018</b>                            | <b>2019</b>                 | <b>% Increase<br/>(-)Decrease</b> | <b>2020</b>                 | <b>% Increase<br/>(-)Decrease</b> | <b>2021</b>                 | <b>% Increase<br/>(-)Decrease</b> | <b>2022</b>                 | <b>% Increase<br/>(-)Decrease</b> | <b>2023</b>                 | <b>% Increase<br/>(-)Decrease</b> |
|---|--|-----------------------------|-----------------------------------|-----------------------------|-----------------------------------|-----------------------------|-----------------------------------|-----------------------------|-----------------------------------|-----------------------------|-----------------------------------|
| <b>TOTAL TAX COMMITMENT BEFORE<br/>COUNTY TAXES &amp; OVERLAY</b> | <u>\$ 25,186,967</u>                   | <u>\$ 25,906,194</u>        | <u>2.9</u>                        | <u>\$ 27,424,486</u>        | <u>5.9</u>                        | <u>\$ 28,096,281</u>        | <u>2.4</u>                        | <u>\$ 27,681,737</u>        | <u>(1.5)</u>                      | <u>\$ 27,578,209</u>        | <u>(0.4)</u>                      |
| <b>County Taxes</b>   | <b>Actual County Taxes and Overlay</b> |                             |                                   |                             |                                   |                             |                                   |                             | <b>Estimated</b>                  |                             |                                   |
| <b>Aroostook</b>  | 786,573                                | 959,295                     | 22.0                              | 1,063,180                   | 10.8                              | 1,142,241                   | 7.4                               | 1,159,056                   | 1.5                               | 1,274,962                   | 10.0                              |
| <b>Franklin</b>   | 399,300                                | 423,927                     | 6.2                               | 442,212                     | 4.3                               | 410,718                     | (7.1)                             | 449,972                     | 9.6                               | 463,471                     | 3.0                               |
| <b>Hancock</b>  | 107,584                                | 109,306                     | 1.6                               | 110,780                     | 1.3                               | 115,209                     | 4.0                               | 118,042                     | 2.5                               | 120,403                     | 2.0                               |
| <b>Kennebec</b>   | 7,746                                  | 7,966                       | 2.8                               | 7,370                       | (7.5)                             | 6,453                       | (12.4)                            | 7,267                       | 12.6                              | 7,776                       | 7.0                               |
| <b>Knox</b>   | 19,350                                 | 21,022                      | 8.6                               | 21,025                      | 0.0                               | 22,583                      | 7.4                               | 23,198                      | 2.7                               | 24,126                      | 4.0                               |
| <b>Lincoln</b>  | 19,657                                 | 19,855                      | 1.0                               | 20,880                      | 5.2                               | 22,302                      | 6.8                               | 22,568                      | 1.2                               | 23,245                      | 3.0                               |
| <b>Oxford</b>   | 219,851                                | 274,015                     | 24.6                              | 303,497                     | 10.8                              | 306,527                     | 1.0                               | 305,319                     | (0.4)                             | 326,691                     | 7.0                               |
| <b>Penobscot</b>  | 441,854                                | 493,374                     | 11.7                              | 514,303                     | 4.2                               | 555,853                     | 8.1                               | 604,782                     | 8.8                               | 647,117                     | 7.0                               |
| <b>Piscataquis</b>  | 1,114,230                              | 1,172,217                   | 5.2                               | 1,305,333                   | 11.4                              | 1,395,682                   | 6.9                               | 1,516,153                   | 8.6                               | 1,607,122                   | 6.0                               |
| <b>Somerset</b>   | 2,066,899                              | 2,127,282                   | 2.9                               | 2,150,971                   | 1.1                               | 2,134,386                   | (0.8)                             | 2,051,918                   | (3.9)                             | 2,092,956                   | 2.0                               |
| <b>Waldo</b>  | 3,506                                  | 3,788                       | 8.0                               | 3,972                       | 4.9                               | 4,177                       | 5.2                               | 4,068                       | (2.6)                             | 4,231                       | 4.0                               |
| <b>Washington</b>   | 628,677                                | 637,966                     | 1.5                               | 648,989                     | 1.7                               | 679,780                     | 4.7                               | 657,903                     | (3.2)                             | 671,061                     | 2.0                               |
| <b>Total County Taxes</b>   | <u>5,815,227</u>                       | <u>6,250,013</u>            | <u>7.5</u>                        | <u>6,592,512</u>            | <u>5.5</u>                        | <u>6,795,911</u>            | <u>3.1</u>                        | <u>6,920,246</u>            | <u>1.8</u>                        | <u>7,263,161</u>            | <u>5.0</u>                        |
| <b>TAX COMMITMENT BEFORE OVERLAY</b>                              | 31,002,194                             | 32,156,207                  | 3.7                               | 34,016,998                  | 5.8                               | 34,892,192                  | 2.6                               | 34,601,983                  | (0.8)                             | 34,841,370                  | 0.7                               |
| <b>OVERLAY</b>  | <u>542,582</u>                         | <u>576,880</u>              | <u>6.3</u>                        | <u>397,187</u>              | <u>(31.1)</u>                     | <u>619,682</u>              | <u>56.0</u>                       | <u>604,857</u>              | <u>(2.4)</u>                      | <u>520,000</u>              | <u>(14.0)</u>                     |
| <b>TOTAL TAX COMMITMENT AFTER<br/>COUNTY TAXES &amp; OVERLAY</b>  | <u><b>\$ 31,544,776</b></u>            | <u><b>\$ 32,733,087</b></u> | <u><b>3.8</b></u>                 | <u><b>\$ 34,414,185</b></u> | <u><b>5.1</b></u>                 | <u><b>\$ 35,511,874</b></u> | <u><b>3.2</b></u>                 | <u><b>\$ 35,206,840</b></u> | <u><b>(0.9)</b></u>               | <u><b>\$ 35,361,370</b></u> | <u><b>0.4</b></u>                 |

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

SOURCE: *Maine Revenue Services*

Tax Years 2007-2021

| County             | 2006    | 2007<br>* | 2008    | 2009    | 2010<br>** | 2011    | 2012    | 2013<br>*** | 2014    | 2015    | 2016<br>*# | 2017    | 2018<br>## | 2019    | 2020<br>* | 2021    |
|--------------------|---------|-----------|---------|---------|------------|---------|---------|-------------|---------|---------|------------|---------|------------|---------|-----------|---------|
| Aroostook          | 0.00696 | 0.00646   | 0.00641 | 0.00825 | 0.00741    | 0.00658 | 0.00666 | 0.00672     | 0.00669 | 0.00693 | 0.00637    | 0.00631 | 0.00705    | 0.00746 | 0.00690   | 0.00700 |
| Franklin           | 0.00883 | 0.00808   | 0.00810 | 0.00885 | 0.00732    | 0.00720 | 0.00733 | 0.00897     | 0.00825 | 0.00833 | 0.00775    | 0.00746 | 0.00843    | 0.00877 | 0.00856   | 0.00842 |
| Hancock            | 0.00601 | 0.00578   | 0.00495 | 0.00670 | 0.00592    | 0.00500 | 0.00500 | 0.00474     | 0.00575 | 0.00530 | 0.00500    | 0.00500 | 0.00527    | 0.00553 | 0.00499   | 0.00475 |
| Kennebec           | 0.00718 | 0.00480   | 0.00473 | 0.00642 | 0.00607    | 0.00560 | 0.00657 | 0.00618     | 0.00643 | 0.00597 | 0.00648    | 0.00710 | 0.00712    | 0.00695 | 0.00666   | 0.00602 |
| Knox               | 0.00472 | 0.00463   | 0.00446 | 0.00631 | 0.00556    | 0.00481 | 0.00480 | 0.00463     | 0.00464 | 0.00469 | 0.00447    | 0.00472 | 0.00508    | 0.00533 | 0.00471   | 0.00457 |
| Lincoln            | 0.00505 | 0.00478   | 0.00463 | 0.00636 | 0.00571    | 0.00503 | 0.00507 | 0.00489     | 0.00497 | 0.00506 | 0.00479    | 0.00504 | 0.00531    | 0.00565 | 0.00512   | 0.00640 |
| Oxford             | 0.00721 | 0.00703   | 0.00688 | 0.00860 | 0.00785    | 0.00818 | 0.00876 | 0.00849     | 0.00993 | 0.01019 | 0.00912    | 0.00909 | 0.00952    | 0.01066 | 0.00930   | 0.00873 |
| Penobscot          | 0.00857 | 0.00842   | 0.00852 | 0.01055 | 0.00959    | 0.00866 | 0.00887 | 0.00865     | 0.00866 | 0.00870 | 0.00777    | 0.00808 | 0.00872    | 0.00879 | 0.00889   | 0.00902 |
| Piscataquis        | 0.00725 | 0.00691   | 0.00716 | 0.00951 | 0.00791    | 0.00703 | 0.00699 | 0.00673     | 0.00693 | 0.00670 | 0.00601    | 0.00622 | 0.00654    | 0.00720 | 0.00663   | 0.00681 |
| Somerset           | 0.00685 | 0.00676   | 0.00821 | 0.00906 | 0.00868    | 0.00856 | 0.00864 | 0.00837     | 0.00823 | 0.00846 | 0.00803    | 0.00805 | 0.00841    | 0.00874 | 0.00803   | 0.00807 |
| Waldo              | 0.00502 | 0.00482   | 0.00506 | 0.00704 | 0.00629    | 0.00559 | 0.00583 | 0.00561     | 0.00563 | 0.00559 | 0.00527    | 0.00560 | 0.00602    | 0.00638 | 0.00615   | 0.00583 |
| Washington         | 0.00882 | 0.00837   | 0.00770 | 0.00930 | 0.00865    | 0.00812 | 0.00823 | 0.00814     | 0.00811 | 0.00846 | 0.00773    | 0.00801 | 0.00827    | 0.00855 | 0.00876   | 0.00824 |
| State Agency       |         |           |         |         |            |         |         |             |         |         |            |         |            |         |           |         |
| Services Mill Rate | 0.00458 | 0.00395   | 0.00353 | 0.00339 | 0.00515    | 0.00442 | 0.00360 | 0.00342     | 0.00347 | 0.00343 | 0.00319    | 0.00332 | 0.00360    | 0.00382 | 0.00329   | 0.00311 |

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

\* Revaluation Year

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

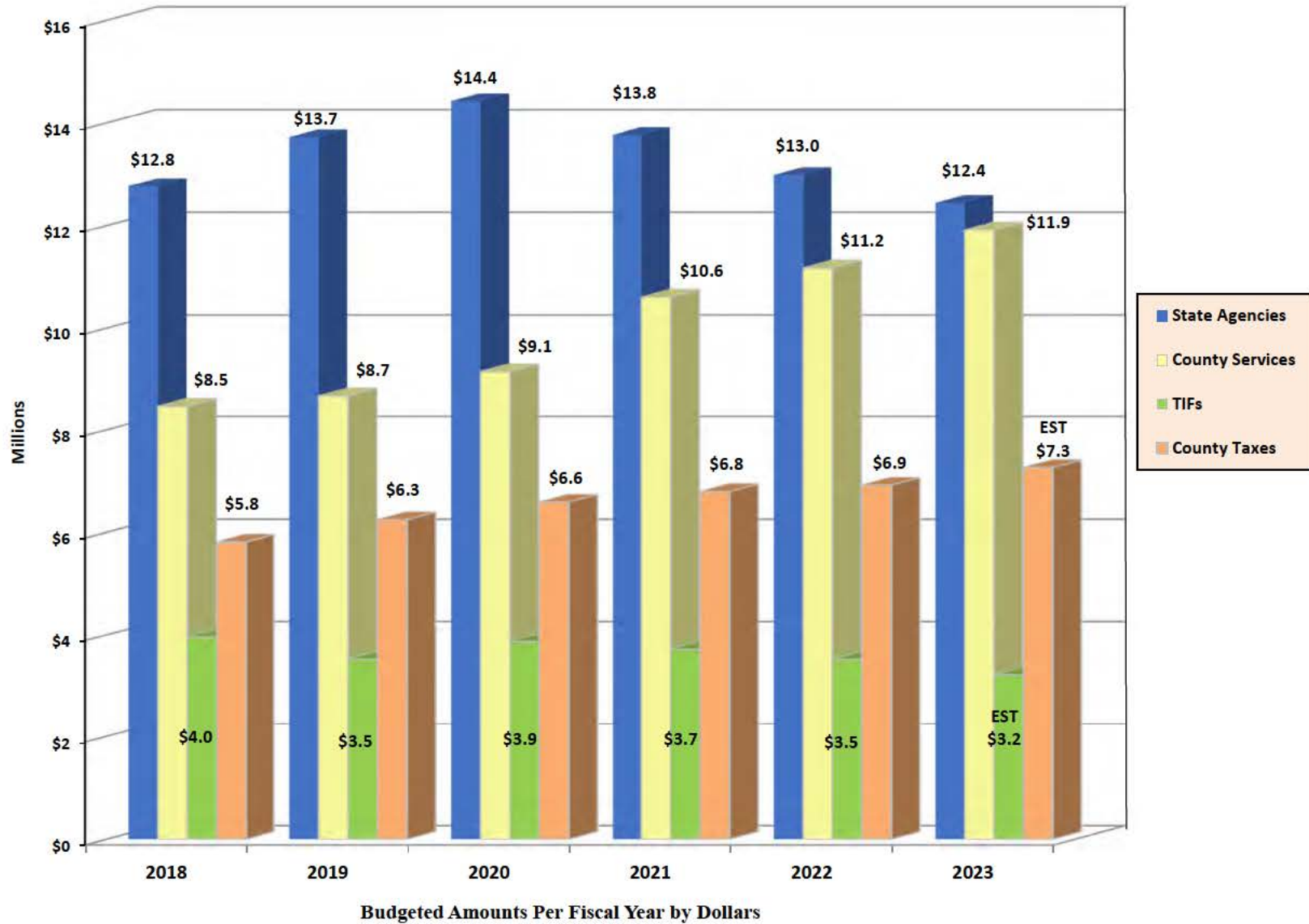
\*\*\* First year of Wind TIFs in Hancock County

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

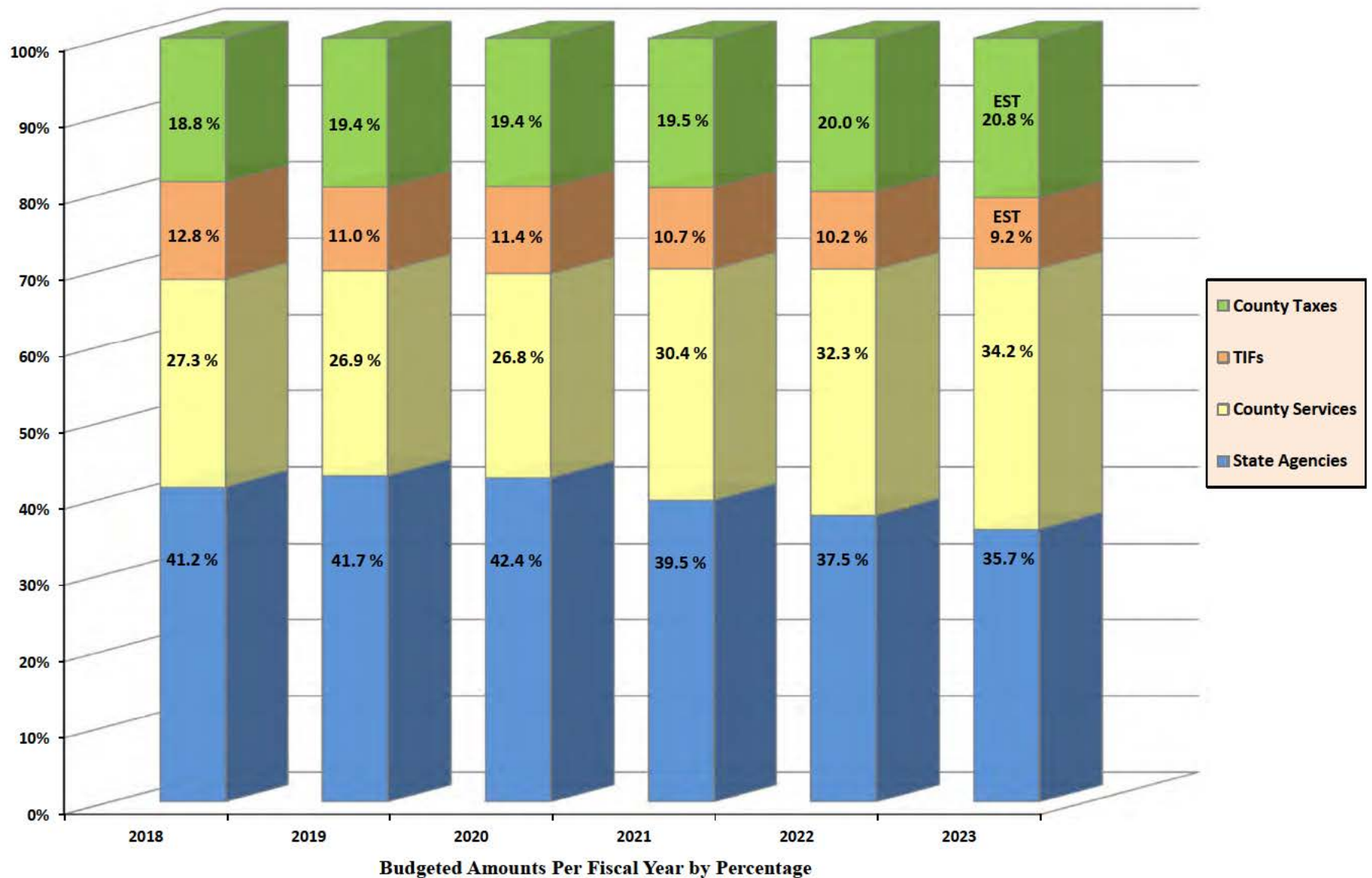
## First year of Omnibus Wind TIF in Penobscot

# **CHARTS AND GRAPHS**

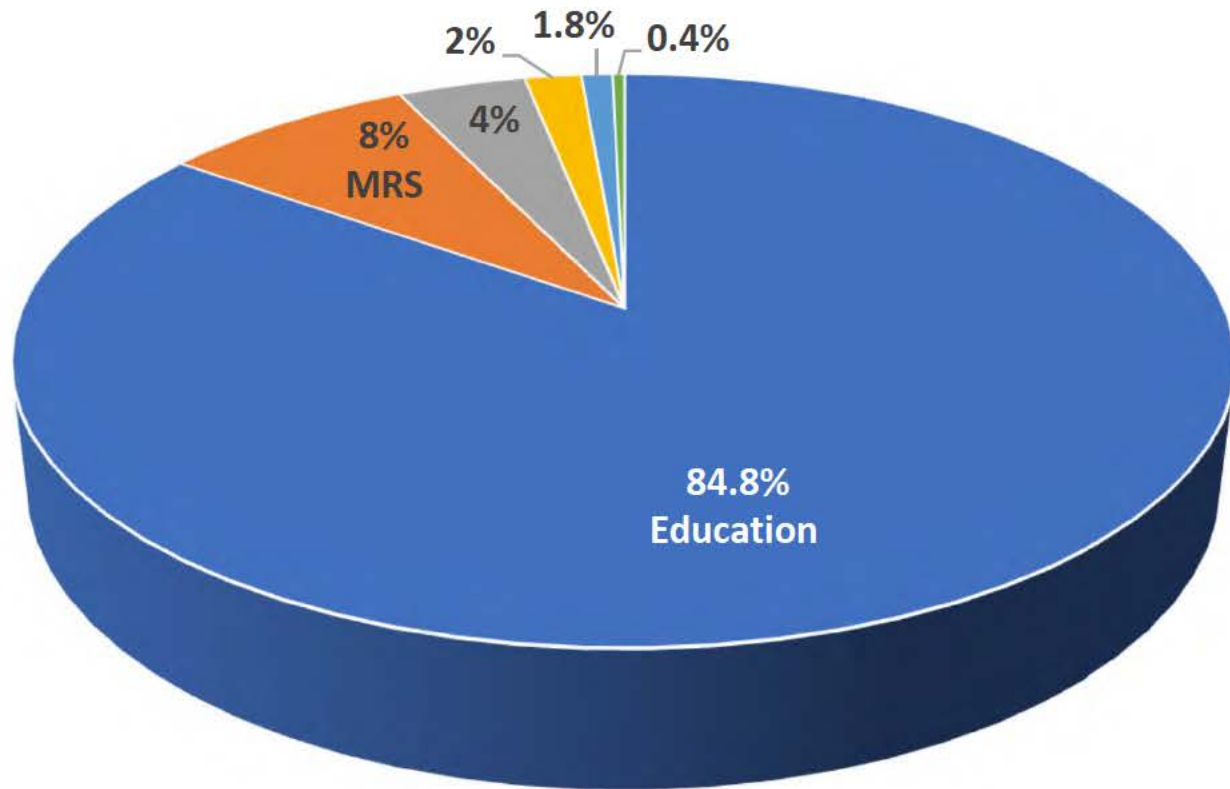
**UT Education and Services Fund  
Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue  
Fiscal Years 2018 to 2023**



# **UT Education and Services Fund** **Historical Municipal Cost Component Percentages with UT County Taxes - Net of Revenue** **Fiscal Years 2018 to 2023**

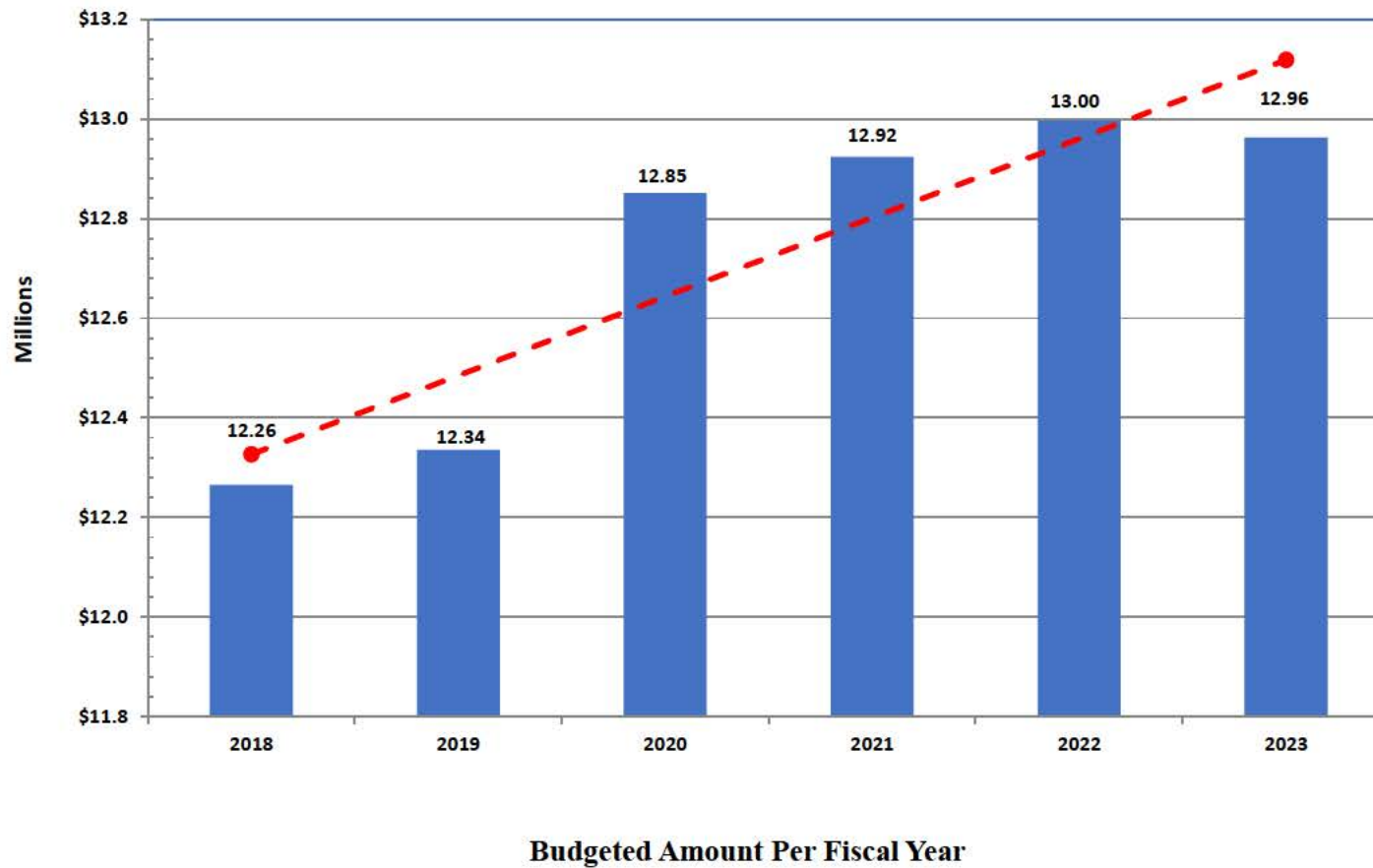


**UT Education and Services Fund  
FY23 MCC State Agency Budget Components - Percentage  
by Agency**



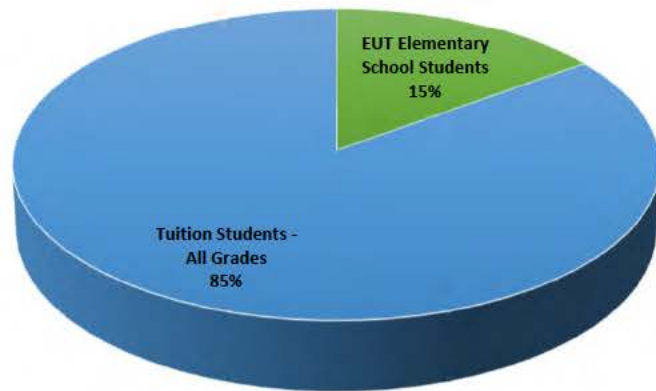
- Education
- LUPC - Operations
- Forest Fire Protection
- Maine Revenue Service - MRS
- Fiscal Administrator
- Human Services - General Assistance

**UT Education and Services Fund  
Selected State Agencies Component - Education (EUT) - Fiscal Years 2018 to 2023  
with Linear Trendline**



### EUT Student Enrollment by Category For School Year 2022

School Year 2022 Enrollments are Estimates  
based on April 1, 2021 Enrollments

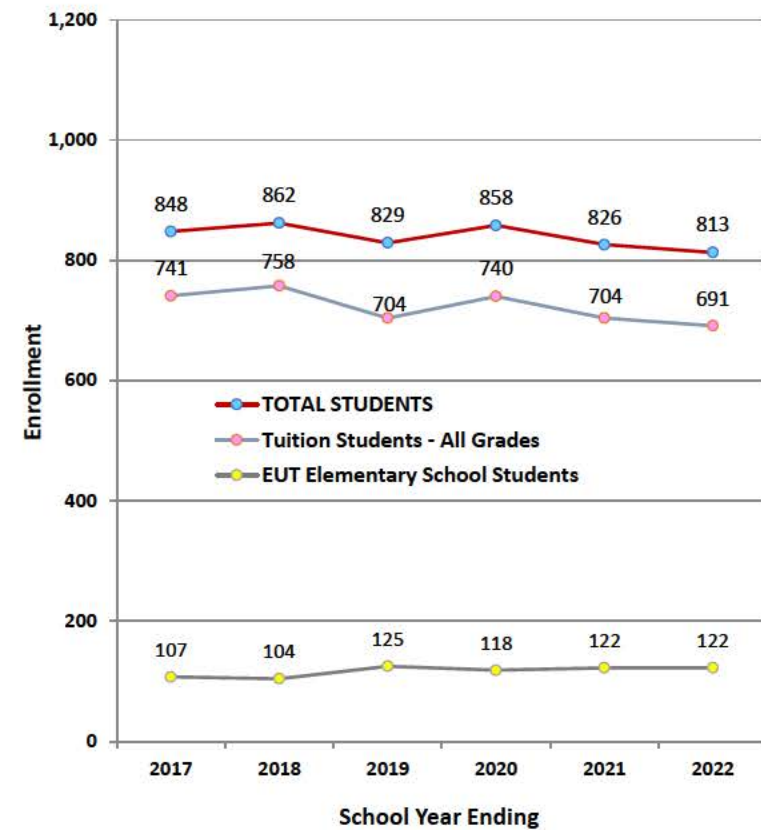


**Total 2022 Student Enrollment - 813**

■ EUT Elementary School Students ■ Tuition Students - All Grades

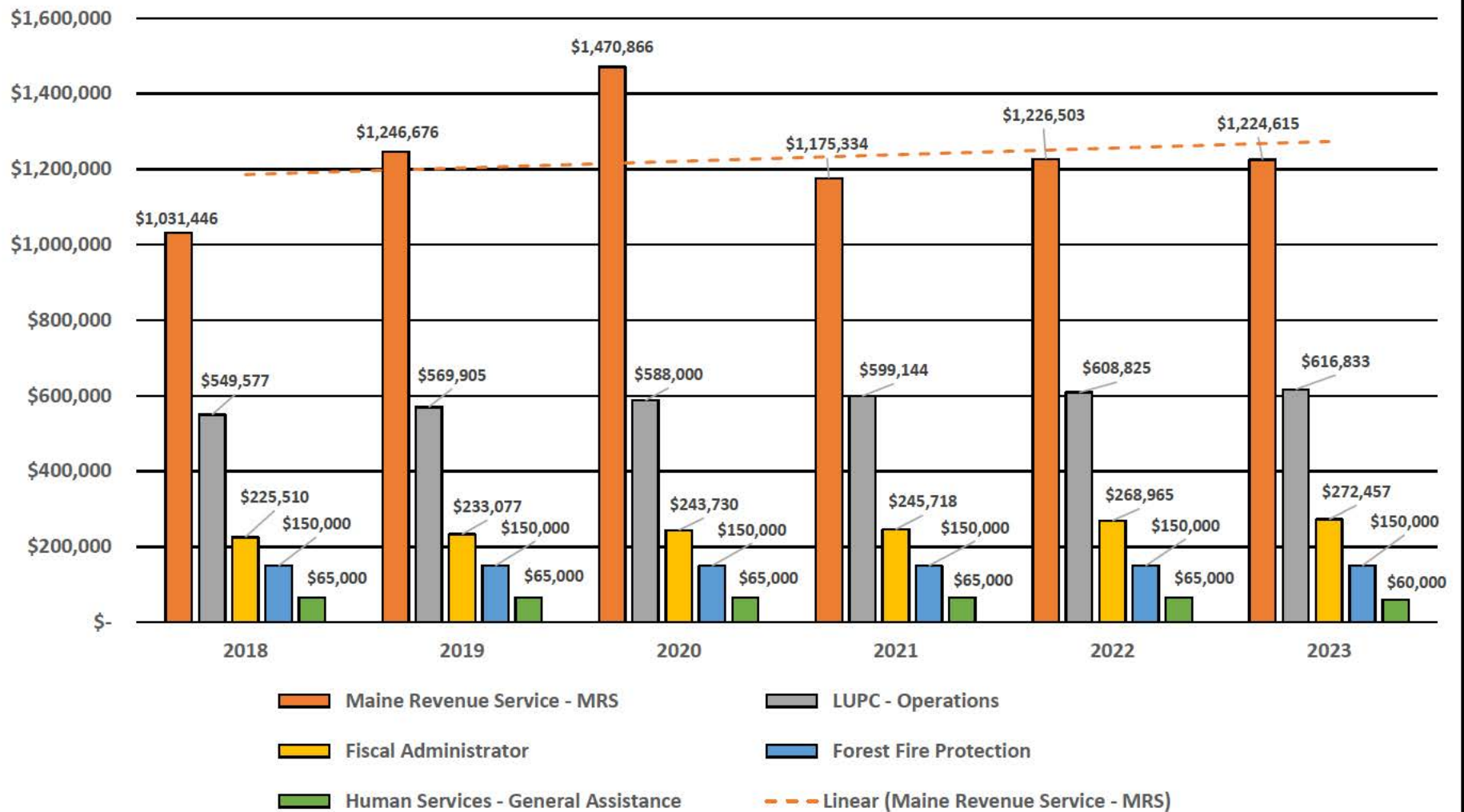
### Historical EUT Student Enrollment For School Years 2017 to 2022

School Year 2022 Enrollments are Estimates  
based on April 1, 2021 Enrollments





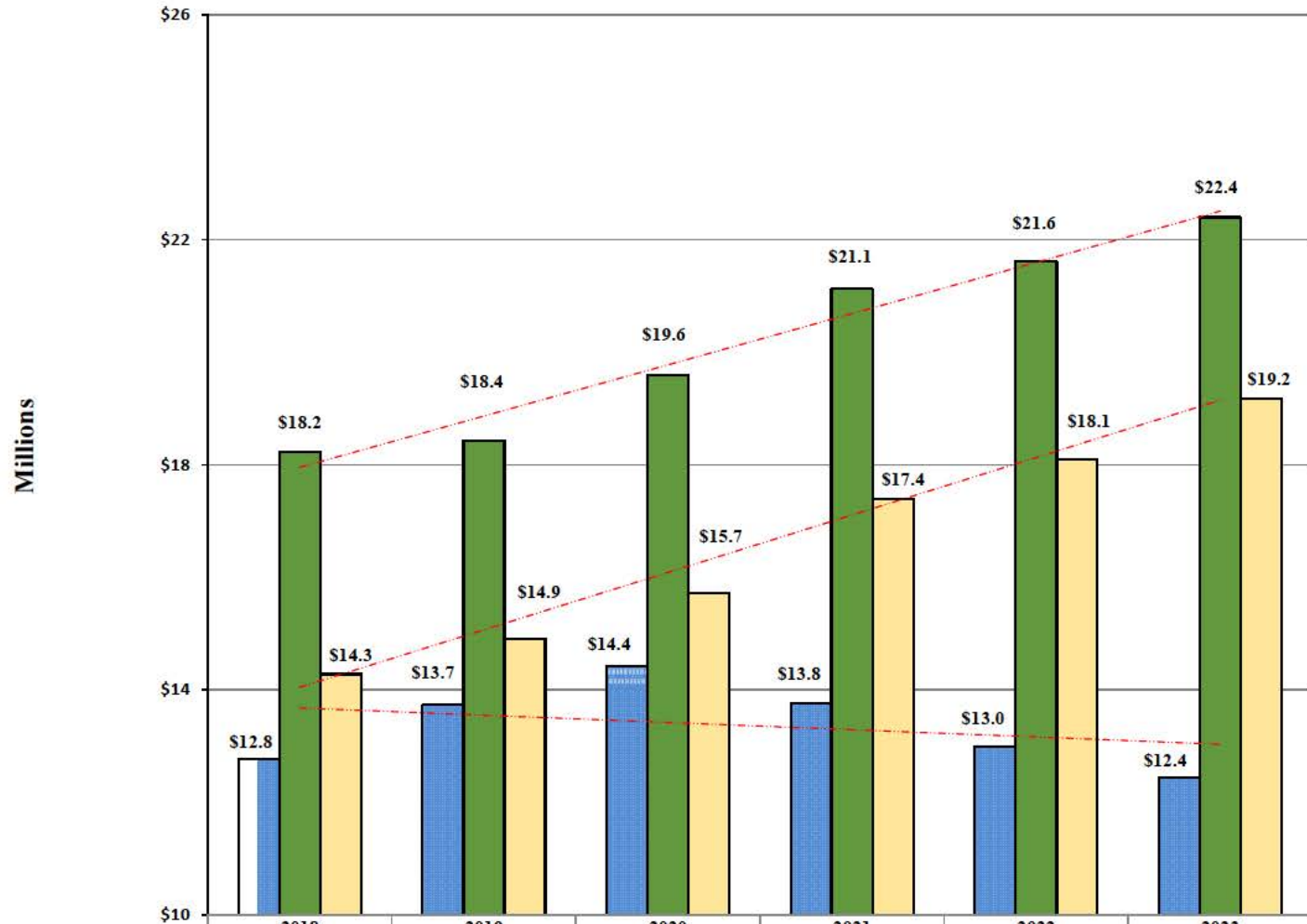
**UT Education and Services Fund**  
**Selected State Agencies Components Other Than Education - Fiscal Years 2018 to 2023**  
**with Linear Trendline for Maine Revenue Services Operations**



## UT Education and Services Fund

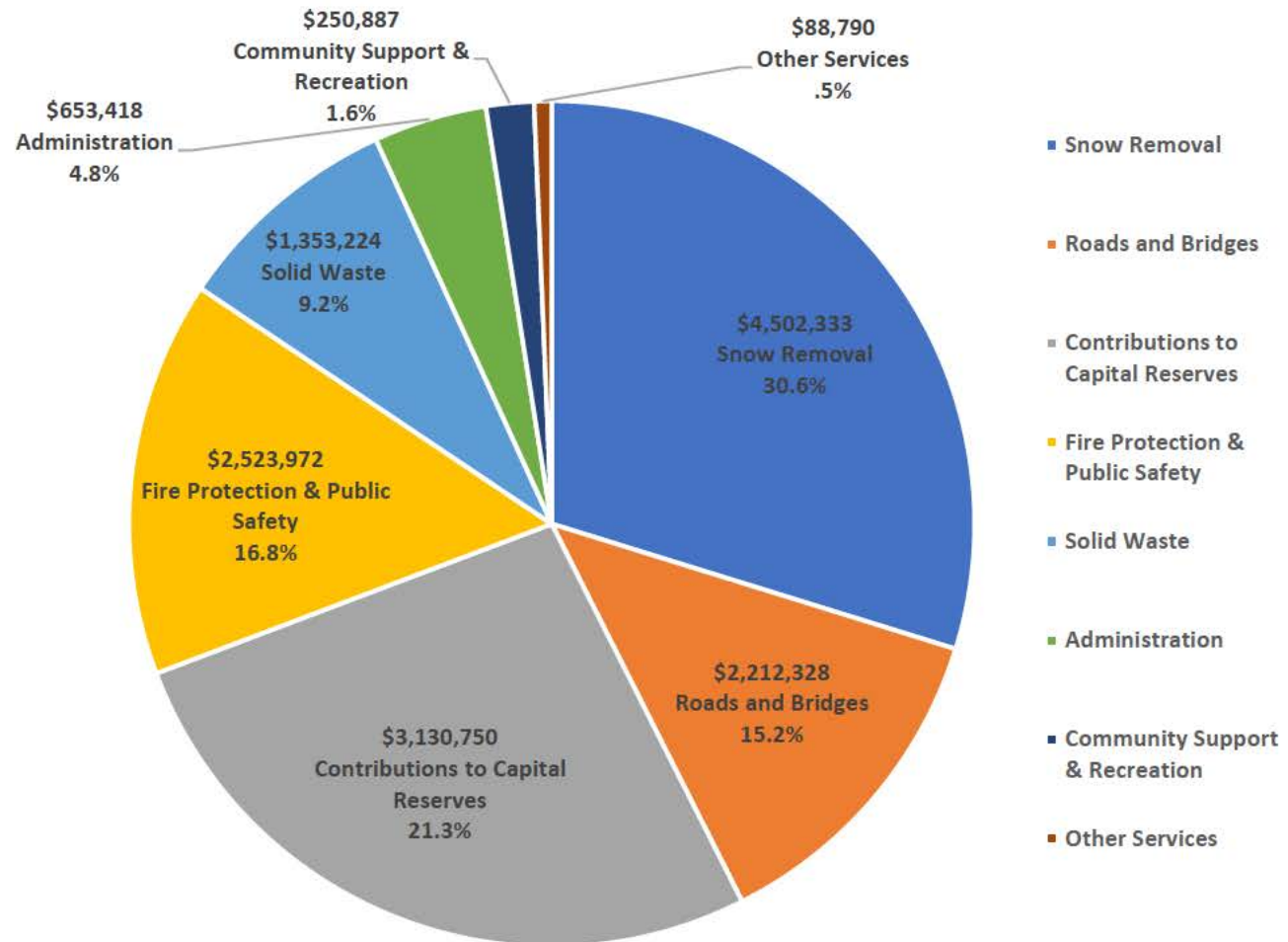
State Agency and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2018 to 2023

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



|   |            |            |            |            |            |            |
|---|------------|------------|------------|------------|------------|------------|
| State Agencies                          | 12,770,428 | 13,725,214 | 14,424,518 | 13,769,159 | 12,986,129 | 12,444,596 |
| County Services and Taxes, with TIFs    | 18,231,766 | 18,430,993 | 19,592,480 | 21,123,033 | 21,615,854 | 22,396,774 |
| County Services and Taxes, without TIFs | 14,274,198 | 14,908,343 | 15,724,961 | 17,401,896 | 18,093,938 | 19,178,717 |

# UT Education and Services Fund Fiscal Year 2023 County Municipal Services Budgets by Function



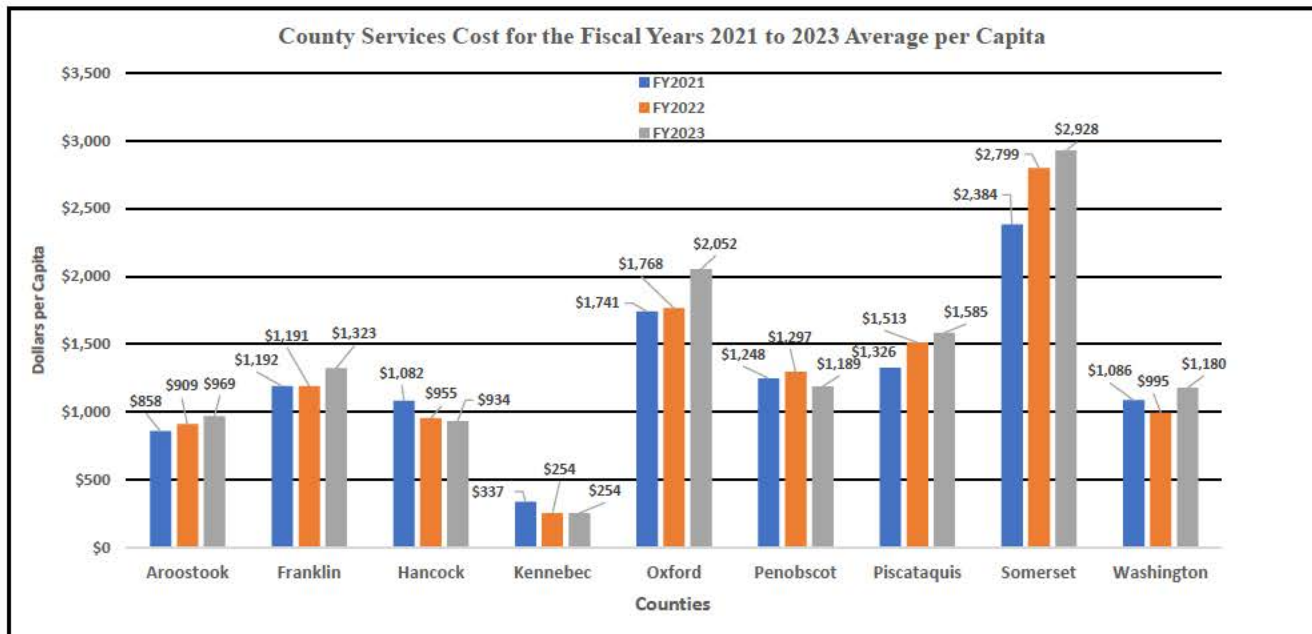
**Gross County Service Budgets without Revenue Deductions  
Fiscal Year 2023 - \$14.7 Million in County Service Budgets**

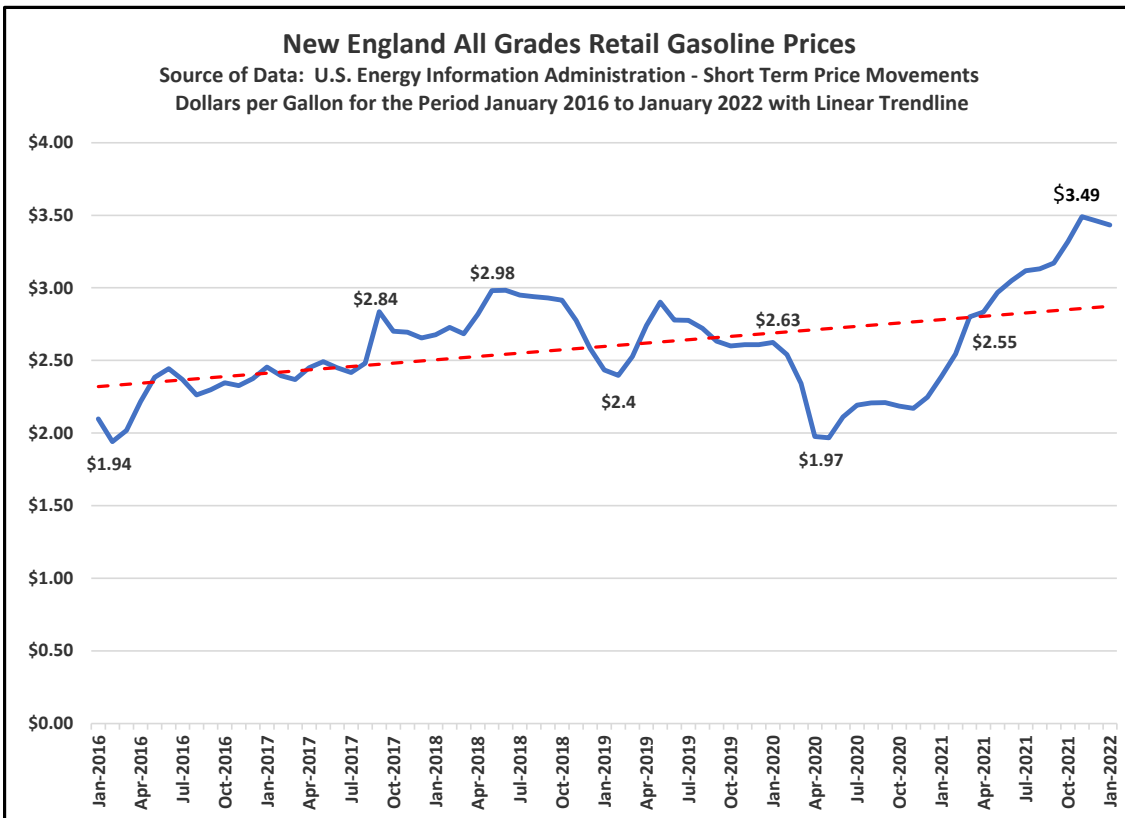
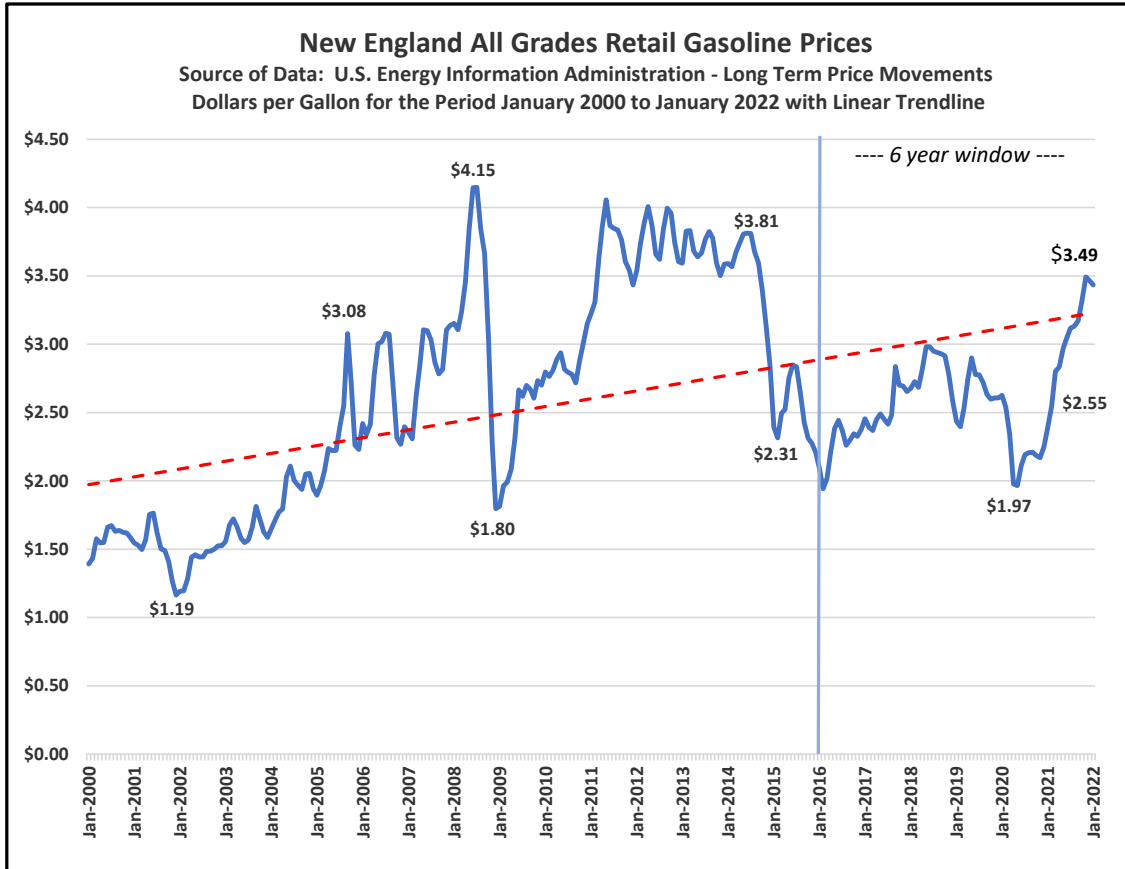
**SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY \***

| <u>County</u>   | <u>FY 2021<br/>Cost<br/>Per Capita</u> | <u>FY 2021<br/>County<br/>Services<br/>Tax Assessment</u> | <u>FY 2022<br/>Cost<br/>Per Capita</u> | <u>FY 2022<br/>County<br/>Services<br/>Tax Assessment</u> | <u>FY 2023<br/>Cost<br/>Per Capita</u> | <u>US Census<br/>2020<br/>UT Resident<br/>Population</u> | <u>2023<br/>County<br/>Services<br/>Tax Assessment</u> |
|---|--|---|--|---|--|--|--|
| Aroostook   | \$858                                  | \$1,660,229   | \$909                                  | \$1,759,291   | \$969                                  | 1,936  | \$1,875,014  |
| Franklin  | 1,192                                  | 1,178,763   | 1,191                                  | 1,177,316   | 1,323                                  | 989  | 1,308,216  |
| Hancock   | 1,082                                  | 236,850   | 955                                    | 208,994   | 934                                    | 219  | 204,512  |
| Kennebec  | 337                                    | 12,125  | 254                                    | 9,125   | 254                                    | 36   | 9,125  |
| Lincoln**   | -                                      | -   | 22,249                                 | 22,249  | 31,798                                 | 1  | 31,798   |
| Oxford  | 1,741                                  | 1,396,537   | 1,768                                  | 1,417,500   | 2,052                                  | 802  | 1,645,000  |
| Penobscot   | 1,248                                  | 1,597,454   | 1,297                                  | 1,660,050   | 1,189                                  | 1,280  | 1,521,141  |
| Piscataquis   | 1,326                                  | 1,347,370   | 1,513                                  | 1,536,881   | 1,585                                  | 1,016  | 1,609,793  |
| Somerset  | 2,384                                  | 1,828,286   | 2,799                                  | 2,146,576   | 2,928                                  | 767  | 2,246,513  |
| Washington  | 1,086                                  | 1,348,371   | 995                                    | 1,235,710   | 1,180                                  | 1,242  | 1,464,444  |
|   |  | <u>\$10,605,985</u>                                       |  | <u>\$11,173,692</u>                                       |  | <u>8,288</u>   | <u>\$11,915,556</u>                                    |
| Straight Average of<br>Services Cost Per Capita                         | <u>\$1,250</u>                         |   | <u>\$3,393</u>                         |   | <u>\$4,421</u>                         |  |  |
| Weighted Average of<br>Services Cost Per Capita<br>Based on 2020 Census | <u>\$1,280</u>                         |   | <u>\$1,348</u>                         |   | <u>\$1,438</u>                         |  |  |
| % change  |  |   | 5%                                     |   | 7%                                     |  |  |

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

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





# **FISCAL YEAR 2022 MCC BUDGET ANALYSIS**

## ANALYSIS OF MUNICIPAL COST COMPONENTS BUDGETS WORK SESSION - FISCAL YEAR 2023

### STATE AGENCY SERVICES

Total UT State Agency Service budgets decreased .2%, or \$30,062 from \$15,316,530 in FY22 to \$15,286,468 in FY23. Individual UT State Agency budget data and comments are listed below. (reference page 6)

#### **Office of the State Auditor – Fiscal Administrator of the Unorganized Territory · \$272,457**

The budget increased 1.3% or \$3,492 from \$268,965 in FY22 to \$272,457 in FY23.

- This increase supports the personal services step increase and cost of benefits reflected in the FY22/23 proposed biennial budget; the cost of the annual Unorganized Territory (UT) financial statement audit performed by a private public accounting firm; the printing and distribution of the annual report; and the payment to the Passamaquoddy Tribe required by Title 36 MRSA §1605 (2-B). This payment is due to the property tax assessed on reservation out-parcels located in the Passamaquoddy Tribe reservation in the Indian Township. The Passamaquoddy Tribe provides governmental services to these Indian Township out-parcel residents.

#### **Department of Education – Education in the Unorganized Territory (EUT) · \$12,962,563**

The budget decreased .3% or \$34,674 from \$12,997,237 in FY22 to \$12,962,563 in FY23.

- The slight General Fund decrease of .3% is due to the net effect of the personal services step increase and cost of benefits reflected in the FY22/23 proposed biennial budget and the existing filled positions. There are very few unfilled positions expected for FY23.
- All other budgeted expenditures show no growth. These budgets are identical to the amounts budgeted for FY22.
- This budget will provide education, transportation, and special education services to approximately 813 UT pupils. The breakdown of enrolled UT students is as follows:

| <b>EUT Enrollment - Category</b>            | <b>April 1,<br/>2017</b> | <b>April 1,<br/>2018</b> | <b>April 1,<br/>2019</b> | <b>April 1,<br/>2020</b> | <b>April 1,<br/>2021</b> | <b>Estimated<br/>April 1,<br/>2022</b> |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| <b>Edmunds School, Washington County</b>    | 60                       | 55                       | 66                       | 60                       | 66                       | 70                                     |
| <b>Connor School, Aroostook County</b>      | 36                       | 34                       | 33                       | 39                       | 42                       | 39                                     |
| <b>Kingman Elementary, Penobscot County</b> | 11                       | 15                       | 26                       | 19                       | 14                       | 13                                     |
| <b>Total UT Elementary School Students</b>  | <b>107</b>               | <b>104</b>               | <b>125</b>               | <b>118</b>               | <b>122</b>               | <b>122</b>                             |
| <b>Tuition Students - All Grades</b>        | 741                      | 758                      | 704                      | 740                      | 704                      | 691                                    |
| <b>Total Number of EUT Students</b>         | <b>848</b>               | <b>862</b>               | <b>829</b>               | <b>858</b>               | <b>826</b>               | <b>813</b>                             |



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

- This budget provides forest fire control and suppression in the Unorganized Territory by the Maine Forest Service, and the estimate is based upon historical expenditures.
- The budgeted amount has not changed from FY22 to FY23.

### **Human Services – General Assistance · \$60,000**

- This budget provides general assistance to qualifying residents within the Unorganized Territory. These services are disbursed by agents/towns under the direction of the Department of Health and Human Services.
- The budgeted amount has decreased \$5,000 from FY22 to FY23.

### **Maine Revenue Services - Property Tax Assessment and Operations · \$1,224,615**

The budgeted amount decreased .2% or \$1,888 from \$1,226,503 in FY22 to \$1,224,615 in FY23.

- This budget supports the assessment of property valuations; the commitment, billing and collection of taxes; and the administration of motor vehicle and boat excise taxes.
- Personnel costs decreased by 3% or \$27,777 from FY22. This increase supports the personal services step increase and cost of benefits reflected in the FY22/23 proposed biennial budget and a position reclassification.
- All other expenditures increased by 9% or \$25,889 from FY22. Most of this increase is related to the budgeted purchase of a utility terrain vehicle to support access to remote UT properties.

### **Agriculture, Conservation and Forestry – Land Use Planning Commission (LUPC) · \$616,833**

- The LUPC serves as the planning and zoning authority for the State of Maine unorganized territories. The commission issues building permits for smaller development projects, such as, home construction and camp renovations.
- This budget amount increased 1.3% or \$8,008 from \$608,825 in FY22 to \$616,833 in FY23.
- An increase in the State valuation for the Unorganized Territory automatically results in a higher budget for LUPC. Title 12 §685-G requires the Unorganized Territory to raise and reimburse the General Fund for .014% of the most current Statewide UT valuation. This is \$4,405,950,000 for Tax Year 2022.



## COUNTY SERVICES AND TIF

Total UT County Services increased 6.6% or \$741,864 from \$11,173,692 in FY22 to \$11,915,556 in FY23. Individual UT County Services budget data and comments are listed below. Tax Increment Financing (TIF) data is provided for each county with developmental TIF agreements.

### **Aroostook County · \$1,875,014 UT Budget**

- This budgeted amount increased 6.6%, or \$115,723 from \$1,759,291 in FY22 to \$1,875,014 in FY23. (reference page 33)
  - County Services increased by 7.3% or \$122,594.
    - Public Safety increased by 12.8% or \$69,632 due to a significant increase in the recent contract renewal for ambulance services in Sinclair, Cary and Cross Lake Townships.
    - Road maintenance and snow removal increased an average of 4% or \$34,266 due to increased fuel costs.
  - Use of Unassigned Fund Balance decreased by \$10,000.
  - Capital reserves are in place to support the road pavement project plan.

### **Franklin County · \$1,308,216 UT Budget**

- This budgeted amount increased 11.1% or \$130,900 from \$1,177,316 in FY22 to \$1,308,216 in FY23. (reference page 35)
  - County Services increased by 4.1% or \$49,627.
    - Roads and Bridges increased by 10% or \$21,797 related to roads requiring additional maintenance and increased fuel costs.
    - Snow removal increased by 7.6% or \$42,000 due to new contracts supporting Washington and Perkins Township.
  - Contributions to Capital Reserve increased by 53.8% or \$60,000 primarily due to a paving project for Madrid Township.
  - Use of Unassigned Fund Balance in FY22 of \$10,263 was unavailable in FY23.

**Note:** FY22 is the thirteenth 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                       | 2019-2020   | 2020-2021   | 2021-2022 | Total        |
| \$11,748,689                      | \$1,215,154 | \$1,022,984 | \$903,151 | \$14,889,978 |

### **Hancock County · \$204,512 UT Budget**

- This budgeted amount decreased 2.1% or \$4,482 from \$208,994 in FY22 to \$204,512 in FY23. (reference page 37)
  - County Services increased slightly by .2% or \$500 for roads and public safety.
  - Excise Tax revenue increased by 20% or \$5,000.

**Note:** FY22 is the ninth year of a 20-year capture of assessed value for the Ol's Bull Hill TIF District.

| Fiscal Year - Actual TIF Payments |           |           |           |             |
|-----------------------------------|-----------|-----------|-----------|-------------|
| Prior Years                       | 2019-2020 | 2020-2021 | 2021-2022 | Total       |
| \$2,639,558                       | \$617,747 | \$578,651 | \$499,257 | \$4,335,213 |

### **Kennebec County · \$9,125 UT Budget**

- This budgeted amount did not change from \$9,125 in FY22 to \$9,125 in FY23. (reference page 39)
  - The slight increase in County Services was offset by use of Unassigned Fund Balance.

### **Lincoln County · \$31,798 UT Budget**

- This budgeted amount increased from \$22,249 in FY22 to \$31,798 in FY23. (reference page 41)
  - Most of this increase is due to the additional repair, ditching, and tree work required on the Gore Road and the addition of bridge guardrails per MDOT inspection.

### **Oxford County · \$1,645,000 UT Budget**

- This budgeted amount increased 16% or \$227,500 from \$1,417,500 in FY22 to \$1,645,000 in FY23. (reference page 43)
- - County Services increased by 21.8% or \$180,000.
    - Roads and Bridges increased by 37% or \$85,000 related to roads requiring additional maintenance and repair in the recently deorganized Magalloway Plantation.
    - Solid Waste increased by 41.2% or \$35,000 due to new contract renewals and the cost of the Magalloway transfer station.
    - Public Safety, in the area of EMT services, has increased \$60,000 due to contract renewals impacted by the shortage in resources as a result of wage concerns and the cost of training.

- Contributions to Capital Reserve increased by 10.3% or \$75,000. This increase is to support the start of a significant bridge project in Mason Township that has been in the capital plan for three years. The cost of construction material has increased.
- Excise Tax revenue increased by 26.7% or \$40,000.

**Penobscot County • \$1,521,141 UT Budget**

- This budgeted amount decreased 8.4% or \$138,909 from \$1,660,050 in FY22 to \$1,521,141 in FY23. (reference page 45)
  - County Services increased by 2.1% or \$34,686.
    - The most significant increase was in solid waste costs which increase by 11.5% or 24,732 due to contract renewals.
  - Excise Tax revenue increased by 15% or \$30,000.
  - The use of Unassigned Fund Balance amount increased by \$147,405 for FY23.

**Note:** FY22 is in the sixth 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                       | 2019-2020 | 2020-2021 | 2021-2022 | Total       |
| \$1,488,979                       | \$553,050 | \$615,533 | \$577,144 | \$3,234,706 |

**Piscataquis County • \$1,609,793 UT Budget**

- This budgeted amount increased 4.7% or \$72,912 from \$1,536,881 in FY22 to \$1,609,793 in FY23. (reference page 47)
  - County Services increased by 3.6%, or \$55,912.
    - Snow Removal increased by 1.5% or \$11,612.
    - Solid Waste cost increased by 12.1% or \$31,700 and makes up the majority of the County Services increase. The increases are primarily due to contracted services for Lily Bay and Frenchtown Township.
  - Contributions to Capital Reserve increased by 26.4% to \$78,000 and supports increased project costs.
  - Excise Tax revenue increased by 23.9% or \$55,000.

### **Somerset County · \$2,246,513 UT Budget**

- This budgeted amount increased 4.7% or \$99,937 from \$2,146,576 in FY22 to \$2,246,513 in FY23. (reference page 49)
  - County Services increased by 17.6% or \$281,845.
    - Snow Removal services increased 9.2% or \$54,581 as a result of contract renewals and the transfer of a 1.4 mile section of the Northern Road in Tomhegan Township to the county.
    - Solid Waste increased by 11.1% or \$26,657 due to contract renewals.
    - Fire Protection and Public Safety services increased by 39% or \$187,442 for the addition of a deputy, patrol vehicle and related equipment.
  - Excise Tax revenue increased by 7.9% or \$15,000.
  - Contributions to Capital Reserve were reduced by 23.9% or \$175,240 with completion of planned paving projects.

**Note:** FY22 is the sixth 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                       | 2019-2020 | 2020-2021 | 2021-2022 | Total       |
| \$2,071,915                       | \$797,498 | \$811,250 | \$833,979 | \$4,514,642 |

### **Washington County · \$1,464,444 UT Budget**

- This budgeted amount decreased 18.5% or \$228,734 from \$1,235,710 in FY22 to \$1,464,444 in FY23. (reference 51)
  - County Services increased by 6.2% or \$79,139.
    - Roads and Bridges increased by 20% or \$93,152 for repair costs due to an increase in logging industry access and use, an increase in seasonal residents and overall additional traffic.
    - Community Support & Recreation decreased by 43.7% or \$20,000. This funding was moved to Capital Reserve to support recreational facility improvements.
  - Contributions to Capital Reserve increased by 112.9% or \$232,000. This reflects the addition to a three year bridge plan for the Mills Stream Bridge in Centerville Township which was identified as requiring extensive repair by MDOT.
  - Excise Tax revenue increased by 47.1% or \$80,000.

**Note:** FY22 is the twelfth year of a 20-year capture of assessed value for Washington County's TIF District in the Unorganized Territory.

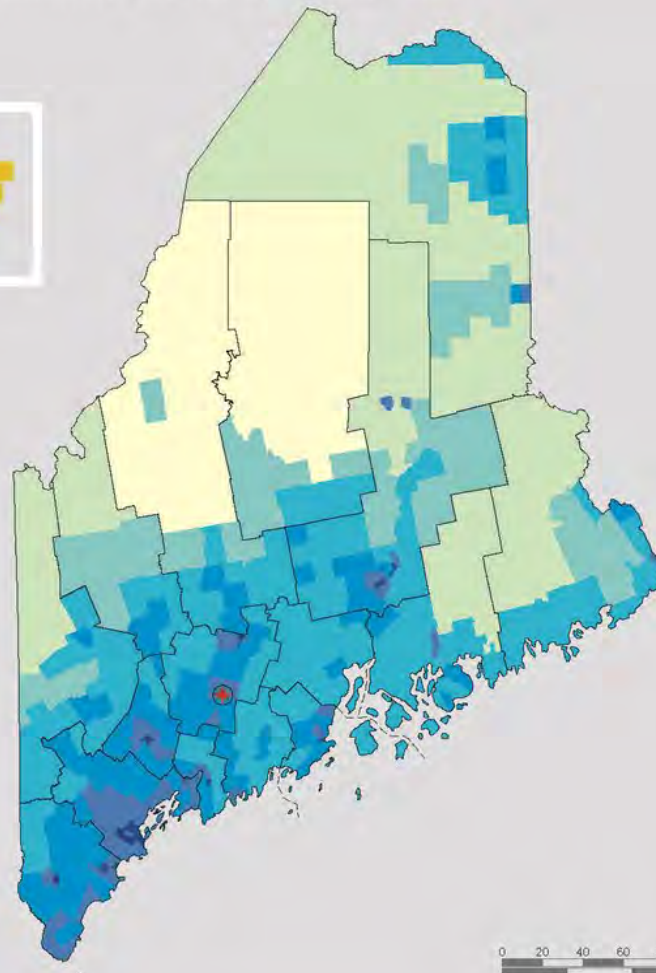
| Fiscal Year - Actual TIF Payments |           |           |           |              |
|-----------------------------------|-----------|-----------|-----------|--------------|
| Prior Years                       | 2019-2020 | 2020-2021 | 2021-2022 | Total        |
| \$9,784,551                       | \$538,372 | \$493,498 | \$404,526 | \$11,220,947 |

# **COUNTY BUDGET ANALYSIS**

# 2010 Census: Maine Profile

## Population Density by Census Tract

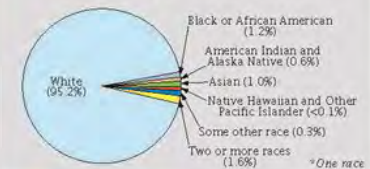
| Maine Population<br>1970 to 2010 |           |
|----------------------------------|-----------|
| 2010                             | 1,328,361 |
| 2000                             | 1,274,923 |
| 1990                             | 1,227,928 |
| 1980                             | 1,124,660 |
| 1970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



United States  
Census  
Bureau

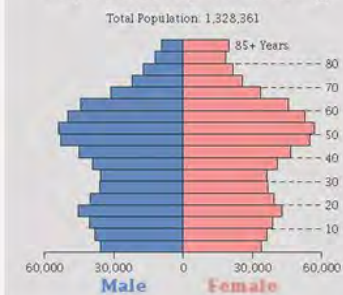
U.S. Department of Commerce: Economics and Statistics Administration U.S. CENSUS BUREAU

## State Race\* Breakdown



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

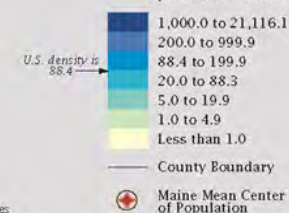
## Population by Sex and Age



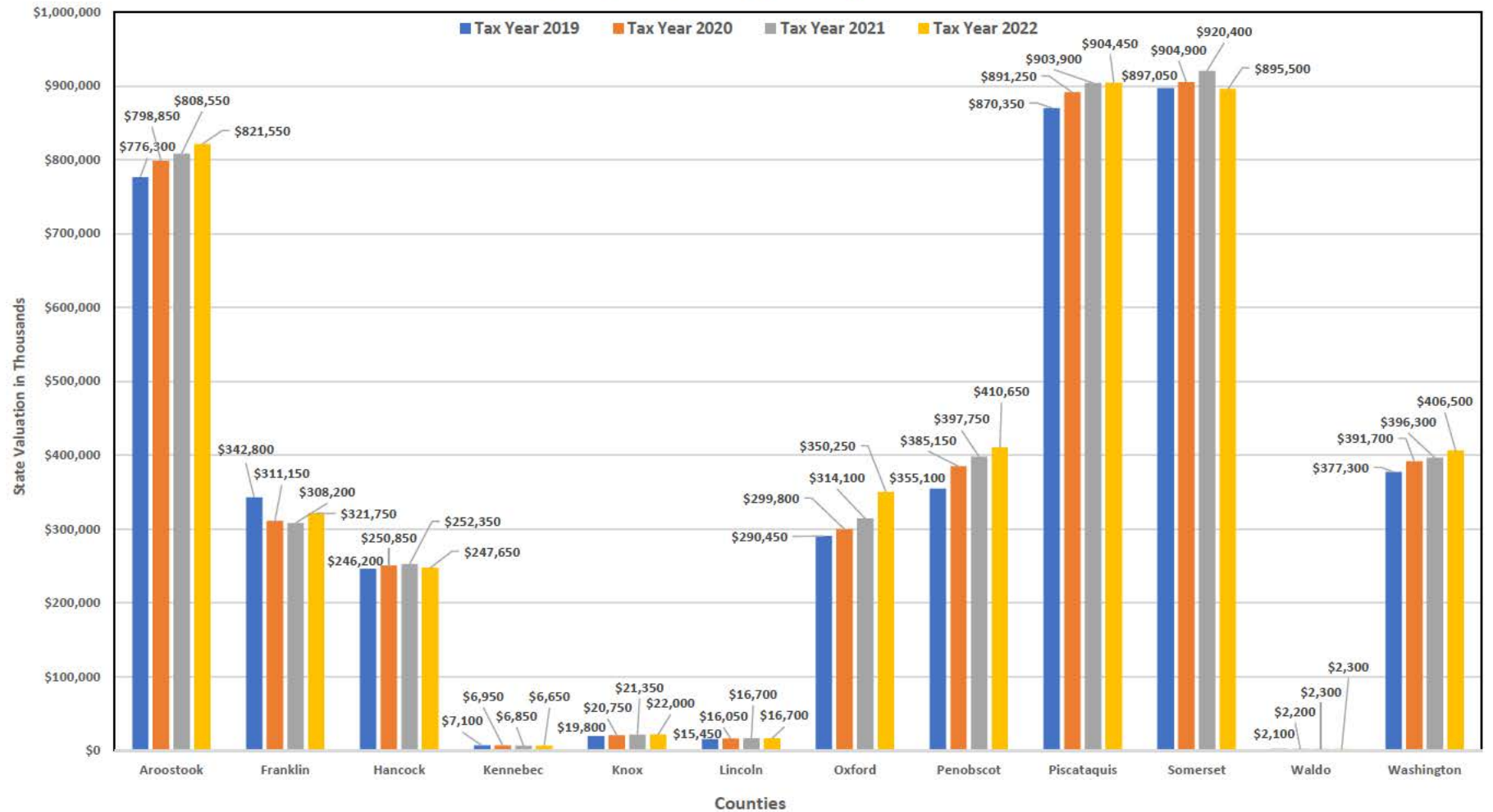
## Housing Tenure



## People per Square Mile by Census Tract



State Valuation Unorganized Territory by County for Tax Years 2019-2022



**UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES**

**Six Year Comparison Ended June 30, 2023**

|  | <b><u>Totals by Service Category</u></b> |                      |   |                      |   |                      |   |                      |   |                      |   |
|--|--|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----------------------|---|
|  | <b><u>2018</u></b>                       | <b><u>2019</u></b>   | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2020</u></b>   | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2021</u></b>   | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2022</u></b>   | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2023</u></b>   | <b><u>% Increase<br/>(-) Decrease</u></b> |
| <b>County Services:</b>                |  |                      |   |                      |   |                      |   |                      |   |                      |   |
| Roads and Bridges                      | \$ 1,709,570                             | \$ 1,707,868         | (0.1)                                     | \$ 1,823,034         | 6.7                                       | \$ 1,778,622         | (2.4)                                     | \$ 1,968,110         | 10.7                                      | \$ 2,212,328         | 12.4                                      |
| Snow Removal                           | 3,561,789                                | 3,691,943            | 3.7                                       | 3,973,746            | 7.6                                       | 4,144,194            | 4.3                                       | 4,356,408            | 5.1                                       | 4,502,333            | 3.3                                       |
| Solid Waste                            | 1,176,435                                | 1,192,457            | 1.4                                       | 1,201,364            | 0.7                                       | 1,219,029            | 1.5                                       | 1,224,917            | 0.5                                       | 1,353,224            | 10.5                                      |
| Fire Protection & Public Safety        | 1,369,258                                | 1,432,646            | 4.6                                       | 1,591,545            | 11.1                                      | 2,108,290            | 32.5                                      | 2,209,567            | 4.8                                       | 2,523,972            | 14.2                                      |
| Community Support & Recreation         | 227,229                                  | 231,683              | 2.0                                       | 251,146              | 8.4                                       | 254,014              | 1.1                                       | 256,796              | 1.1                                       | 250,887              | (2.3)                                     |
| Other Services                         | 67,765                                   | 69,075               | 1.9                                       | 74,666               | 8.1                                       | 92,951               | 24.5                                      | 97,273               | 4.6                                       | 88,790               | (8.7)                                     |
| <b>Subtotal County Services</b>        | <b>8,112,046</b>                         | <b>8,325,672</b>     | <b>2.6</b>                                | <b>8,915,501</b>     | <b>7.1</b>                                | <b>9,597,100</b>     | <b>7.6</b>                                | <b>10,113,071</b>    | <b>5.4</b>                                | <b>10,931,534</b>    | <b>8.1</b>                                |
| <b>Other:</b>                          |  |                      |   |                      |   |                      |   |                      |   |                      |   |
| Contingent                             | -  | -                    | -   | -                    | -   | -                    | -   | -                    | -   | -                    | -   |
| Capital Outlay                         | 1,000                                    | 1,000                | -   | 19,000               | 1,800.0                                   | 1,000                | (94.7)                                    | 13,000               | 1,200.0                                   | 8,000                | (38.5)                                    |
| Contributions to Capital Reserve       | 2,310,505                                | 2,244,521            | (2.9)                                     | 2,495,751            | 11.2                                      | 3,715,237            | 48.9                                      | 2,858,990            | (23.0)                                    | 3,122,750            | 9.2                                       |
| <b>Subtotal Other</b>                  | <b>2,311,505</b>                         | <b>2,245,521</b>     | <b>(2.9)</b>                              | <b>2,514,751</b>     | <b>12.0</b>                               | <b>3,716,237</b>     | <b>47.8</b>                               | <b>2,871,990</b>     | <b>(22.7)</b>                             | <b>3,130,750</b>     | <b>9.0</b>                                |
| <b>Administration</b>                  | <b>584,328</b>                           | <b>580,519</b>       | <b>(0.7)</b>                              | <b>578,103</b>       | <b>(0.4)</b>                              | <b>604,381</b>       | <b>4.5</b>                                | <b>605,162</b>       | <b>0.1</b>                                | <b>653,418</b>       | <b>8.0</b>                                |
| <b>Total County Services Budget</b>    | <b>11,007,879</b>                        | <b>11,151,712</b>    | <b>1.3</b>                                | <b>12,008,355</b>    | <b>7.7</b>                                | <b>13,917,718</b>    | <b>15.9</b>                               | <b>13,590,223</b>    | <b>(2.4)</b>                              | <b>14,715,702</b>    | <b>8.3</b>                                |
| <b>Estimated Revenues</b>              |  |                      |   |                      |   |                      |   |                      |   |                      |   |
| Local Road Assistance                  | (492,100)                                | (488,605)            | (0.7)                                     | (530,158)            | 8.5                                       | (527,360)            | (0.5)                                     | (511,831)            | (2.9)                                     | (541,472)            | 5.8                                       |
| Excise Taxes                           | (1,300,500)                              | (1,418,409)          | 9.1                                       | (1,639,738)          | 15.6                                      | (1,632,000)          | (0.5)                                     | (1,482,000)          | (9.2)                                     | (1,717,000)          | 15.9                                      |
| Snowmobile                             | (3,100)                                  | (3,058)              | (1.4)                                     | (3,144)              | 2.8                                       | (3,500)              | 11.3                                      | (3,350)              | (4.3)                                     | (3,000)              | (10.4)                                    |
| Other                                  | (274,468)                                | (234,014)            | (14.7)                                    | (309,844)            | 32.4                                      | (287,651)            | (7.2)                                     | (252,945)            | (12.1)                                    | (244,719)            | (3.3)                                     |
| <b>Subtotal Revenues</b>               | <b>(2,070,168)</b>                       | <b>(2,144,086)</b>   | <b>3.6</b>                                | <b>(2,482,884)</b>   | <b>15.8</b>                               | <b>(2,450,511)</b>   | <b>(1.3)</b>                              | <b>(2,250,126)</b>   | <b>(8.2)</b>                              | <b>(2,506,191)</b>   | <b>11.4</b>                               |
| <b>Use of Capital Reserve</b>          | <b>-</b>                                 | <b>-</b>             | <b>-</b>                                  | <b>-</b>             | <b>-</b>                                  | <b>-</b>             | <b>-</b>                                  | <b>-</b>             | <b>-</b>                                  | <b>-</b>             | <b>-</b>                                  |
| <b>Use of Unassigned Fund Balance</b>  | <b>(478,740)</b>                         | <b>(349,296)</b>     | <b>(27.0)</b>                             | <b>(393,022)</b>     | <b>12.5</b>                               | <b>(861,222)</b>     | <b>119.1</b>                              | <b>(166,405)</b>     | <b>(80.7)</b>                             | <b>(293,955)</b>     | <b>76.7</b>                               |
| <b>Tax Commitment</b>                  | <b>8,458,971</b>                         | <b>8,658,330</b>     | <b>2.4</b>                                | <b>9,132,449</b>     | <b>5.5</b>                                | <b>10,605,985</b>    | <b>16.1</b>                               | <b>11,173,692</b>    | <b>5.4</b>                                | <b>11,915,556</b>    | <b>6.6</b>                                |
| <b>*Anticipated TIF Tax Commitment</b> | <b>3,957,568</b>                         | <b>3,522,650</b>     | <b>(11.0)</b>                             | <b>3,867,519</b>     | <b>9.8</b>                                | <b>3,721,137</b>     | <b>(3.8)</b>                              | <b>3,521,916</b>     | <b>(5.4)</b>                              | <b>3,218,057</b>     | <b>(8.6)</b>                              |
| <b>**Total Tax Commitment</b>          | <b>\$ 12,416,539</b>                     | <b>\$ 12,180,980</b> | <b>(1.9)</b>                              | <b>\$ 12,999,968</b> | <b>6.7</b>                                | <b>\$ 14,327,122</b> | <b>10.2</b>                               | <b>\$ 14,695,608</b> | <b>2.6</b>                                | <b>\$ 15,133,613</b> | <b>3.0</b>                                |

\* TIF Tax Commitments are estimates based on prior year amounts

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



**UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES**

**County Comparison For the Year Ended June 30, 2023**

**Totals by County and Service Category**

|  | <u>Aroostook</u>           | <u>Franklin</u>            | <u>Hancock</u>           | <u>Kennebec</u>        | <u>Lincoln</u>          | <u>Oxford</u>              | <u>Penobscot</u>           | <u>Piscataquis</u>         | <u>Somerset</u>            | <u>Washington</u>          | <u>Total</u>                |
|--|----------------------------|----------------------------|--------------------------|------------------------|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|
| <b>County Services:</b>                    |                            |                            |                          |                        |                         |                            |                            |                            |                            |                            |                             |
| <b>Roads and Bridges</b>                   | \$ 340,329                 | \$ 239,772                 | \$ 87,300                | \$ -                   | \$ 18,660               | \$ 315,000                 | \$ 106,850                 | \$ 305,800                 | \$ 239,489                 | \$ 559,128                 | \$ 2,212,328                |
| <b>Snow Removal</b>                        | 593,742                    | 592,451                    | 90,000                   | 7,000                  | 5,500                   | 350,000                    | 966,168                    | 761,518                    | 646,808                    | 489,146                    | 4,502,333                   |
| <b>Solid Waste</b>                         | 150,370                    | 140,937                    | 32,000                   | 5,000                  | -                       | 120,000                    | 239,867                    | 294,000                    | 267,627                    | 103,423                    | 1,353,224                   |
| <b>Fire Protection &amp; Public Safety</b> | 612,985                    | 281,476                    | 70,800                   | 3,355                  | -                       | 200,000                    | 338,044                    | 197,425                    | 667,514                    | 152,373                    | 2,523,972                   |
| <b>Community Support &amp; Recreation</b>  | 98,328                     | 13,500                     | 1,650                    | -                      | -                       | 15,000                     | 30,334                     | 21,050                     | 45,275                     | 25,750                     | 250,887                     |
| <b>Other Services</b>                      | 9,462                      | 3,000                      | 14,300                   | 1,762                  | -                       | 5,000                      | 4,000                      | 9,600                      | 18,150                     | 23,516                     | 88,790                      |
| <b>Subtotal County Services</b>            | <u>1,805,216</u>           | <u>1,271,136</u>           | <u>296,050</u>           | <u>17,117</u>          | <u>24,160</u>           | <u>1,005,000</u>           | <u>1,685,263</u>           | <u>1,589,393</u>           | <u>1,884,863</u>           | <u>1,353,336</u>           | <u>10,931,534</u>           |
| <b>Other:</b>                              |                            |                            |                          |                        |                         |                            |                            |                            |                            |                            |                             |
| <b>Contingent</b>                          | -                          | -                          | -                        | -                      | -                       | -                          | -                          | -                          | -                          | -                          | -                           |
| <b>Capital Outlay</b>                      | -                          | -                          | 1,000                    | -                      | 7,000                   | -                          | -                          | -                          | -                          | -                          | 8,000                       |
| <b>Contributions to Capital Reserve</b>    | 477,750                    | 171,500                    | 27,000                   | 1,000                  | -                       | 800,000                    | 278,000                    | 373,000                    | 557,000                    | 437,500                    | 3,122,750                   |
| <b>Subtotal Other</b>                      | <u>477,750</u>             | <u>171,500</u>             | <u>28,000</u>            | <u>1,000</u>           | <u>7,000</u>            | <u>800,000</u>             | <u>278,000</u>             | <u>373,000</u>             | <u>557,000</u>             | <u>437,500</u>             | <u>3,130,750</u>            |
| <b>Administration</b>                      | <u>114,148</u>             | <u>72,132</u>              | <u>16,203</u>            | <u>906</u>             | <u>1,558</u>            | <u>90,250</u>              | <u>98,163</u>              | <u>105,000</u>             | <u>117,450</u>             | <u>37,608</u>              | <u>653,418</u>              |
| <b>Total County Services Budget</b>        | <u>2,397,114</u>           | <u>1,514,768</u>           | <u>340,253</u>           | <u>19,023</u>          | <u>32,718</u>           | <u>1,895,250</u>           | <u>2,061,426</u>           | <u>2,067,393</u>           | <u>2,559,313</u>           | <u>1,828,444</u>           | <u>14,715,702</u>           |
| <b>Estimated Revenues</b>                  |                            |                            |                          |                        |                         |                            |                            |                            |                            |                            |                             |
| <b>Local Road Assistance</b>               | (98,800)                   | (39,152)                   | (9,000)                  | (1,800)                | (920)                   | (55,000)                   | (90,000)                   | (91,800)                   | (65,000)                   | (90,000)                   | (541,472)                   |
| <b>Excise Taxes</b>                        | (360,000)                  | (160,000)                  | (30,000)                 | (7,000)                | -                       | (190,000)                  | (230,000)                  | (285,000)                  | (205,000)                  | (250,000)                  | (1,717,000)                 |
| <b>Snowmobile</b>                          | -                          | (150)                      | (1,000)                  | -                      | -                       | (250)                      | -                          | -                          | (1,100)                    | (500)                      | (3,000)                     |
| <b>Other</b>                               | (23,300)                   | (7,250)                    | (10,600)                 | -                      | -                       | (5,000)                    | (52,569)                   | (80,800)                   | (41,700)                   | (23,500)                   | (244,719)                   |
| <b>Subtotal Revenues</b>                   | <u>(482,100)</u>           | <u>(206,552)</u>           | <u>(50,600)</u>          | <u>(8,800)</u>         | <u>(920)</u>            | <u>(250,250)</u>           | <u>(372,569)</u>           | <u>(457,600)</u>           | <u>(312,800)</u>           | <u>(364,000)</u>           | <u>(2,506,191)</u>          |
| <b>Use of Capital Reserve</b>              | -                          | -                          | -                        | -                      | -                       | -                          | -                          | -                          | -                          | -                          | -                           |
| <b>Use of Unassigned Fund Balance</b>      | (40,000)                   | -                          | (85,141)                 | (1,098)                | -                       | -                          | (167,716)                  | -                          | -                          | -                          | (293,955)                   |
| <b>Tax Commitment</b>                      | <u>1,875,014</u>           | <u>1,308,216</u>           | <u>204,512</u>           | <u>9,125</u>           | <u>31,798</u>           | <u>1,645,000</u>           | <u>1,521,141</u>           | <u>1,609,793</u>           | <u>2,246,513</u>           | <u>1,464,444</u>           | <u>11,915,556</u>           |
| <b>*Anticipated TIF Tax Commitment</b>     | <u>-</u>                   | <u>903,151</u>             | <u>499,257</u>           | <u>-</u>               | <u>-</u>                | <u>-</u>                   | <u>577,144</u>             | <u>-</u>                   | <u>833,979</u>             | <u>404,526</u>             | <u>3,218,057</u>            |
| <b>**Total Tax Commitment</b>              | <u><u>\$ 1,875,014</u></u> | <u><u>\$ 2,211,367</u></u> | <u><u>\$ 703,769</u></u> | <u><u>\$ 9,125</u></u> | <u><u>\$ 31,798</u></u> | <u><u>\$ 1,645,000</u></u> | <u><u>\$ 2,098,285</u></u> | <u><u>\$ 1,609,793</u></u> | <u><u>\$ 3,080,492</u></u> | <u><u>\$ 1,868,970</u></u> | <u><u>\$ 15,133,613</u></u> |

\* TIF Tax Commitments are estimates based on prior year amounts

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

\* Oxbow Plantation deorganized July, 2017 and population added to Northwest 2010, Central 2020 Census  
# Bancroft deorganized July, 2015 and population added to South  
# Cary Plantation deorganized July, 2019 and population added to South

**UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES**

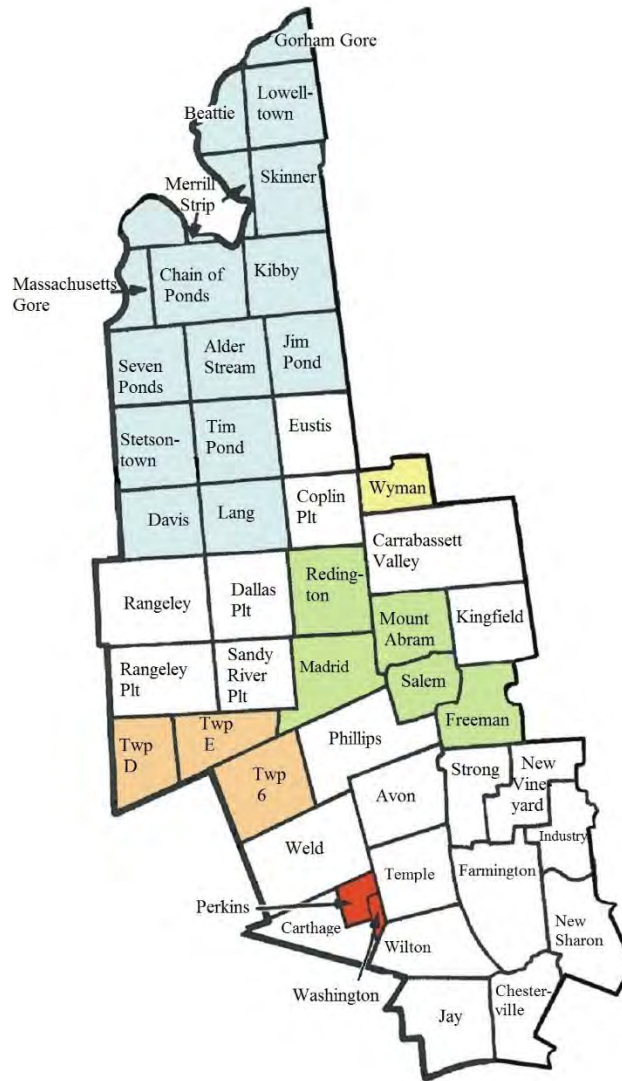
**Six Year Comparison Ended June 30, 2023**

| <b><u>Aroostook</u></b>                    |                            |                            |                                    |                            |                                    |                            |                                    |                            |                                    |                            |                                    |
|--|----------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|
|  | <b><u>2018</u></b>         | <b><u>2019</u></b>         | <b>% Increase<br/>(-) Decrease</b> | <b><u>2020</u></b>         | <b>% Increase<br/>(-) Decrease</b> | <b><u>2021</u></b>         | <b>% Increase<br/>(-) Decrease</b> | <b><u>2022</u></b>         | <b>% Increase<br/>(-) Decrease</b> | <b><u>2023</u></b>         | <b>% Increase<br/>(-) Decrease</b> |
| <b>County Services:</b>                    |                            |                            |                                    |                            |                                    |                            |                                    |                            |                                    |                            |                                    |
| <b>Roads and Bridges</b>                   | \$ 276,510                 | \$ 279,869                 | 1.2                                | \$ 284,529                 | 1.7                                | \$ 230,779                 | (18.9)                             | \$ 325,608                 | 41.1                               | \$ 340,329                 | 4.5                                |
| <b>Snow Removal</b>                        | 437,597                    | 442,432                    | 1.1                                | 521,318                    | 17.8                               | 567,532                    | 8.9                                | 574,197                    | 1.2                                | 593,742                    | 3.4                                |
| <b>Solid Waste</b>                         | 145,037                    | 143,101                    | (1.3)                              | 144,633                    | 1.1                                | 145,726                    | 0.8                                | 142,587                    | (2.2)                              | 150,370                    | 5.5                                |
| <b>Fire Protection &amp; Public Safety</b> | 323,510                    | 364,124                    | 12.6                               | 444,320                    | 22.0                               | 468,453                    | 5.4                                | 543,353                    | 16.0                               | 612,985                    | 12.8                               |
| <b>Community Support &amp; Recreation</b>  | 67,777                     | 70,644                     | 4.2                                | 67,606                     | (4.3)                              | 69,863                     | 3.3                                | 87,992                     | 25.9                               | 98,328                     | 11.7                               |
| <b>Other Services</b>                      | 5,676                      | 5,676                      | -                                  | 5,775                      | 1.7                                | 8,450                      | 46.3                               | 8,886                      | 5.2                                | 9,462                      | 6.5                                |
| <b>Subtotal County Services</b>            | <u>1,256,107</u>           | <u>1,305,846</u>           | <u>4.0</u>                         | <u>1,468,181</u>           | <u>12.4</u>                        | <u>1,490,803</u>           | <u>1.5</u>                         | <u>1,682,622</u>           | <u>12.9</u>                        | <u>1,805,216</u>           | <u>7.3</u>                         |
| <b>Other:</b>                              |                            |                            |                                    |                            |                                    |                            |                                    |                            |                                    |                            |                                    |
| <b>Contingent</b>                          | -                          | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  |
| <b>Capital Outlay</b>                      | -                          | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  |
| <b>Contributions to Capital Reserve</b>    | 393,250                    | 407,750                    | 3.7                                | 392,250                    | (3.8)                              | 657,835                    | 67.7                               | 481,750                    | (26.8)                             | 477,750                    | (0.8)                              |
| <b>Subtotal Other</b>                      | <u>393,250</u>             | <u>407,750</u>             | <u>3.7</u>                         | <u>392,250</u>             | <u>(3.8)</u>                       | <u>657,835</u>             | <u>67.7</u>                        | <u>481,750</u>             | <u>(26.8)</u>                      | <u>477,750</u>             | <u>(0.8)</u>                       |
| <b>Administration</b>                      | <u>82,468</u>              | <u>87,930</u>              | <u>6.6</u>                         | <u>93,022</u>              | <u>5.8</u>                         | <u>155,078</u>             | <u>66.7</u>                        | <u>108,219</u>             | <u>(30.2)</u>                      | <u>114,148</u>             | <u>5.5</u>                         |
| <b>Total County Services Budget</b>        | <u>1,731,825</u>           | <u>1,801,526</u>           | <u>4.0</u>                         | <u>1,953,453</u>           | <u>8.4</u>                         | <u>2,303,716</u>           | <u>17.9</u>                        | <u>2,272,591</u>           | <u>(1.4)</u>                       | <u>2,397,114</u>           | <u>5.5</u>                         |
| <b>Estimated Revenues</b>                  |                            |                            |                                    |                            |                                    |                            |                                    |                            |                                    |                            |                                    |
| <b>Local Road Assistance</b>               | (80,400)                   | (81,300)                   | 1.1                                | (94,950)                   | 16.8                               | (97,380)                   | 2.6                                | (92,000)                   | (5.5)                              | (98,800)                   | 7.4                                |
| <b>Excise Taxes</b>                        | (285,000)                  | (300,000)                  | 5.3                                | (330,000)                  | 10.0                               | (345,000)                  | 4.5                                | (350,000)                  | 1.4                                | (360,000)                  | 2.9                                |
| <b>Snowmobile</b>                          | -                          | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  |
| <b>Other</b>                               | (26,000)                   | (7,000)                    | (73.1)                             | (16,700)                   | 138.6                              | (20,022)                   | 19.9                               | (21,300)                   | 6.4                                | (23,300)                   | 9.4                                |
| <b>Subtotal Revenues</b>                   | <u>(391,400)</u>           | <u>(388,300)</u>           | <u>(0.8)</u>                       | <u>(441,650)</u>           | <u>13.7</u>                        | <u>(462,402)</u>           | <u>4.7</u>                         | <u>(463,300)</u>           | <u>0.2</u>                         | <u>(482,100)</u>           | <u>4.1</u>                         |
| <b>Use of Capital Reserve</b>              | -                          | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  |
| <b>Use of Unassigned Fund Balance</b>      | <u>(51,625)</u>            | <u>-</u>                   | <u>(100.0)</u>                     | <u>-</u>                   | <u>-</u>                           | <u>(181,085)</u>           | <u>-</u>                           | <u>(50,000)</u>            | <u>(72.4)</u>                      | <u>(40,000)</u>            | <u>(20.0)</u>                      |
| <b>Tax Commitment</b>                      | 1,288,800                  | 1,413,226                  | 9.7                                | 1,511,803                  | 7.0                                | 1,660,229                  | 9.8                                | 1,759,291                  | 6.0                                | 1,875,014                  | 6.6                                |
| <b>*Anticipated TIF Tax Commitment</b>     | <u>-</u>                   | <u>-</u>                   | <u>-</u>                           | <u>-</u>                   | <u>-</u>                           | <u>-</u>                   | <u>-</u>                           | <u>-</u>                   | <u>-</u>                           | <u>-</u>                   | <u>-</u>                           |
| <b>**Total Tax Commitment</b>              | <u><u>\$ 1,288,800</u></u> | <u><u>\$ 1,413,226</u></u> | <u><u>9.7</u></u>                  | <u><u>\$ 1,511,803</u></u> | <u><u>7.0</u></u>                  | <u><u>\$ 1,660,229</u></u> | <u><u>9.8</u></u>                  | <u><u>\$ 1,759,291</u></u> | <u><u>6.0</u></u>                  | <u><u>\$ 1,875,014</u></u> | <u><u>6.6</u></u>                  |

\* TIF Tax Commitments are estimates based on prior year amounts

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

## Franklin County Unorganized Territory 2020 Resident Population Census



| U.S. Census Bureau Information |            |       |      | Children    |      |      | Adult            |      |      | Homes      |      |      |          |      |      |
|--------------------------------|------------|-------|------|-------------|------|------|------------------|------|------|------------|------|------|----------|------|------|
|                                | Population |       |      | 0 to 17 yrs |      |      | 18 yrs and older |      |      | Year Round |      |      | Seasonal |      |      |
|                                | 2000       | 2010  | 2020 | 2000        | 2010 | 2020 | 2000             | 2010 | 2020 | 2000       | 2010 | 2020 | 2000     | 2010 | 2020 |
| Franklin:                      |            |       |      |             |      |      |                  |      |      |            |      |      |          |      |      |
| East Central *                 | 699        | 808   | 805  | 139         | 162  | 150  | 387              | 646  | 655  | 234        | 350  | 360  | 116      | 278  | 309  |
| North                          | 41         | 61    | 41   | 11          | 10   | 0    | 30               | 51   | 41   | 19         | 27   | 12   | 262      | 400  | 234  |
| South                          | 70         | 69    | 60   | 22          | 15   | 22   | 48               | 54   | 38   | 28         | 27   | 29   | 13       | 22   | 18   |
| West Central                   | 0          | 0     | 1    | 0           | 0    | 0    | 0                | 0    | 1    | 0          | 0    | 0    | 29       | 28   | 10   |
| Wyman                          | 70         | 88    | 82   | 9           | 14   | 3    | 61               | 74   | 79   | 48         | 42   | 38   | 112      | 120  | 127  |
| Total                          | 880        | 1,026 | 989  | 181         | 201  | 175  | 526              | 825  | 814  | 329        | 446  | 439  | 532      | 848  | 698  |

\* Madrid deorganized July, 2000 and population of 173 added to East Central

**UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES**

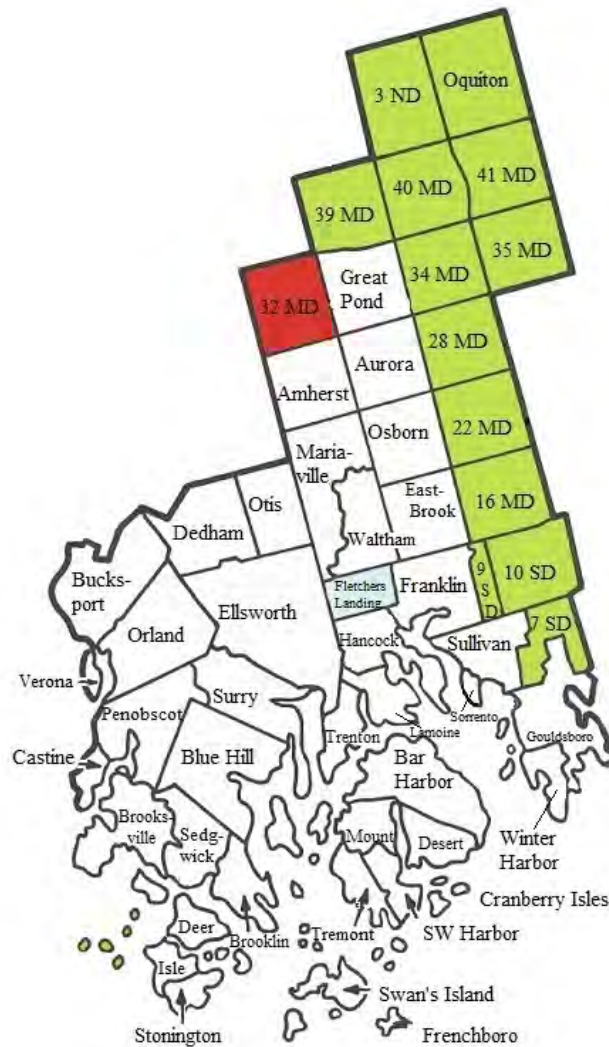
**Six Year Comparison Ended June 30, 2023**

|  | <u>Franklin</u>     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
|--|---------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
|  | <u>2018</u>         | <u>2019</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2020</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2021</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2022</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2023</u>         | <u>% Increase<br/>(-) Decrease</u> |
| <b>County Services:</b>                    |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Roads and Bridges</b>                   | \$ 194,261          | \$ 189,517          | (2.4)                              | \$ 190,748          | 0.6                                | \$ 190,748          | -                                  | \$ 217,975          | 14.3                               | \$ 239,772          | 10.0                               |
| <b>Snow Removal</b>                        | 407,266             | 473,746             | 16.3                               | 495,851             | 4.7                                | 545,324             | 10.0                               | 550,451             | 0.9                                | 592,451             | 7.6                                |
| <b>Solid Waste</b>                         | 127,535             | 117,351             | (8.0)                              | 119,279             | 1.6                                | 128,846             | 8.0                                | 139,394             | 8.2                                | 140,937             | 1.1                                |
| <b>Fire Protection &amp; Public Safety</b> | 162,216             | 162,561             | 0.2                                | 178,662             | 9.9                                | 297,428             | 66.5                               | 298,789             | 0.5                                | 281,476             | (5.8)                              |
| <b>Community Support &amp; Recreation</b>  | 5,237               | 6,633               | 26.7                               | 11,834              | 78.4                               | 11,954              | 1.0                                | 11,900              | (0.5)                              | 13,500              | 13.4                               |
| <b>Other Services</b>                      | 2,000               | 3,000               | 50.0                               | 3,000               | -                                  | 3,000               | -                                  | 3,000               | -                                  | 3,000               | -                                  |
| <b>Subtotal County Services</b>            | <u>898,515</u>      | <u>952,808</u>      | <u>6.0</u>                         | <u>999,374</u>      | <u>4.9</u>                         | <u>1,177,300</u>    | <u>17.8</u>                        | <u>1,221,509</u>    | <u>3.8</u>                         | <u>1,271,136</u>    | <u>4.1</u>                         |
| <b>Other:</b>                              |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Contingent</b>                          | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Capital Outlay</b>                      | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Contributions to Capital Reserve</b>    | 112,026             | 139,827             | 24.8                               | 128,141             | (8.4)                              | 157,087             | 22.6                               | 111,500             | (29.0)                             | 171,500             | 53.8                               |
| <b>Subtotal Other</b>                      | <u>112,026</u>      | <u>139,827</u>      | <u>24.8</u>                        | <u>128,141</u>      | <u>(8.4)</u>                       | <u>157,087</u>      | <u>22.6</u>                        | <u>111,500</u>      | <u>(29.0)</u>                      | <u>171,500</u>      | <u>53.8</u>                        |
| <b>Administration</b>                      | <u>50,251</u>       | <u>53,965</u>       | <u>7.4</u>                         | <u>55,544</u>       | <u>2.9</u>                         | <u>66,719</u>       | <u>20.1</u>                        | <u>66,650</u>       | <u>(0.1)</u>                       | <u>72,132</u>       | <u>8.2</u>                         |
| <b>Total County Services Budget</b>        | <u>1,060,792</u>    | <u>1,146,600</u>    | <u>8.1</u>                         | <u>1,183,059</u>    | <u>3.2</u>                         | <u>1,401,106</u>    | <u>18.4</u>                        | <u>1,399,659</u>    | <u>(0.1)</u>                       | <u>1,514,768</u>    | <u>8.2</u>                         |
| <b>Estimated Revenues</b>                  |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Local Road Assistance</b>               | (41,140)            | (41,572)            | 1.1                                | (40,864)            | (1.7)                              | (41,680)            | 2.0                                | (41,680)            | -                                  | (39,152)            | (6.1)                              |
| <b>Excise Taxes</b>                        | (130,000)           | (150,000)           | 15.4                               | (160,000)           | 6.7                                | (160,000)           | -                                  | (160,000)           | -                                  | (160,000)           | -                                  |
| <b>Snowmobile</b>                          | (150)               | (150)               | -                                  | (150)               | -                                  | (150)               | -                                  | (150)               | -                                  | (150)               | -                                  |
| <b>Other</b>                               | (1,250)             | (1,000)             | (20.0)                             | (5,250)             | 425.0                              | (10,250)            | 95.2                               | (10,250)            | -                                  | (7,250)             | (29.3)                             |
| <b>Subtotal Revenues</b>                   | <u>(172,540)</u>    | <u>(192,722)</u>    | <u>11.7</u>                        | <u>(206,264)</u>    | <u>7.0</u>                         | <u>(212,080)</u>    | <u>2.8</u>                         | <u>(212,080)</u>    | <u>-</u>                           | <u>(206,552)</u>    | <u>(2.6)</u>                       |
| <b>Use of Capital Reserve</b>              | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Use of Unassigned Fund Balance</b>      | -                   | -                   | -                                  | -                   | -                                  | (10,263)            | -                                  | (10,263)            | -                                  | -                   | (100.0)                            |
| <b>Tax Commitment</b>                      | <u>888,252</u>      | <u>953,878</u>      | <u>7.4</u>                         | <u>976,795</u>      | <u>2.4</u>                         | <u>1,178,763</u>    | <u>20.7</u>                        | <u>1,177,316</u>    | <u>(0.1)</u>                       | <u>1,308,216</u>    | <u>11.1</u>                        |
| <b>*Anticipated TIF Tax Commitment</b>     | <u>1,048,045</u>    | <u>914,545</u>      | <u>(12.7)</u>                      | <u>1,272,995</u>    | <u>39.2</u>                        | <u>1,215,154</u>    | <u>(4.5)</u>                       | <u>1,022,984</u>    | <u>(15.8)</u>                      | <u>903,151</u>      | <u>(11.7)</u>                      |
| <b>**Total Tax Commitment</b>              | <u>\$ 1,936,297</u> | <u>\$ 1,868,423</u> | <u>(3.5)</u>                       | <u>\$ 2,249,790</u> | <u>20.4</u>                        | <u>\$ 2,393,917</u> | <u>6.4</u>                         | <u>\$ 2,200,300</u> | <u>(8.1)</u>                       | <u>\$ 2,211,367</u> | <u>0.5</u>                         |

\* TIF Tax Commitments are estimates based on prior year amounts

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

## Hancock County Unorganized Territory 2020 Resident Population Census



| U.S. Census Bureau Information |            |            |            | Children    |           |           | Adult            |            |            | Homes      |           |            |            |            |            |
|--------------------------------|------------|------------|------------|-------------|-----------|-----------|------------------|------------|------------|------------|-----------|------------|------------|------------|------------|
| Population                     |            |            |            | 0 to 17 yrs |           |           | 18 yrs and older |            |            | Year Round |           |            | Seasonal   |            |            |
|                                | 2000       | 2010       | 2020       | 2000        | 2010      | 2020      | 2000             | 2010       | 2020       | 2000       | 2010      | 2020       | 2000       | 2010       | 2020       |
| Hancock:                       |            |            |            |             |           |           |                  |            |            |            |           |            |            |            |            |
| Central                        | 138        | 117        | 132        | 33          | 18        | 36        | 105              | 99         | 96         | 71         | 55        | 59         | 31         | 34         | 42         |
| East                           | 73         | 94         | 85         | 13          | 25        | 12        | 60               | 69         | 73         | 35         | 38        | 49         | 545        | 637        | 506        |
| Northwest                      | 4          | 2          | 2          | 0           | 0         | 0         | 4                | 2          | 2          | 2          | 1         | 0          | 18         | 19         | 15         |
| <b>Total</b>                   | <b>215</b> | <b>213</b> | <b>219</b> | <b>46</b>   | <b>43</b> | <b>48</b> | <b>169</b>       | <b>170</b> | <b>171</b> | <b>108</b> | <b>94</b> | <b>108</b> | <b>594</b> | <b>690</b> | <b>563</b> |

**UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES**

**Six Year Comparison Ended June 30, 2023**

| <b><u>Hancock</u></b>                      |                     |                    |   |                    |   |                    |   |                    |   |                    |   |
|--|---------------------|--------------------|---|--------------------|---|--------------------|---|--------------------|---|--------------------|---|
|  | <b><u>2018</u></b>  | <b><u>2019</u></b> | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2020</u></b> | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2021</u></b> | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2022</u></b> | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2023</u></b> | <b><u>% Increase<br/>(-) Decrease</u></b> |
| <b>County Services:</b>                    |                     |                    |   |                    |   |                    |   |                    |   |                    |   |
| <b>Roads and Bridges</b>                   | \$ 76,500           | \$ 76,500          | -   | \$ 76,500          | -   | \$ 76,500          | -   | \$ 87,100          | 13.9                                      | \$ 87,300          | 0.2                                       |
| <b>Snow Removal</b>                        | 90,000              | 90,000             | -   | 90,000             | -   | 90,000             | -   | 90,000             | -   | 90,000             | -   |
| <b>Solid Waste</b>                         | 32,000              | 32,000             | -   | 32,000             | -   | 32,000             | -   | 32,000             | -   | 32,000             | -   |
| <b>Fire Protection &amp; Public Safety</b> | 39,500              | 44,800             | 13.4                                      | 45,000             | 0.4                                       | 60,000             | 33.3                                      | 70,500             | 17.5                                      | 70,800             | 0.4                                       |
| <b>Community Support &amp; Recreation</b>  | 1,650               | 1,650              | -   | 1,650              | -   | 1,650              | -   | 1,650              | -   | 1,650              | -   |
| <b>Other Services</b>                      | 13,300              | 13,400             | 0.8                                       | 13,400             | -   | 13,800             | 3.0                                       | 14,300             | 3.6                                       | 14,300             | -   |
| <b>Subtotal County Services</b>            | <u>252,950</u>      | <u>258,350</u>     | <u>2.1</u>                                | <u>258,550</u>     | <u>0.1</u>                                | <u>273,950</u>     | <u>6.0</u>                                | <u>295,550</u>     | <u>7.9</u>                                | <u>296,050</u>     | <u>0.2</u>                                |
| <b>Other:</b>                              |                     |                    |   |                    |   |                    |   |                    |   |                    |   |
| <b>Contingent</b>                          | -                   | -                  | -   | -                  | -   | -                  | -   | -                  | -   | -                  | -   |
| <b>Capital Outlay</b>                      | 1,000               | 1,000              | -   | 19,000             | 1,800.0                                   | 1,000              | (94.7)                                    | 1,000              | -   | 1,000              | -   |
| <b>Contributions to Capital Reserve</b>    | 13,000              | 13,000             | -   | 13,000             | -   | 62,739             | 382.6                                     | 27,000             | (57.0)                                    | 27,000             | -   |
| <b>Subtotal Other</b>                      | <u>14,000</u>       | <u>14,000</u>      | <u>-</u>                                  | <u>32,000</u>      | <u>128.6</u>                              | <u>63,739</u>      | <u>99.2</u>                               | <u>28,000</u>      | <u>(56.1)</u>                             | <u>28,000</u>      | <u>-</u>                                  |
| <b>Administration</b>                      | <u>12,000</u>       | <u>12,000</u>      | <u>-</u>                                  | <u>12,000</u>      | <u>-</u>                                  | <u>16,800</u>      | <u>40.0</u>                               | <u>15,677</u>      | <u>(6.7)</u>                              | <u>16,203</u>      | <u>3.4</u>                                |
| <b>Total County Services Budget</b>        | <u>278,950</u>      | <u>284,350</u>     | <u>1.9</u>                                | <u>302,550</u>     | <u>6.4</u>                                | <u>354,489</u>     | <u>17.2</u>                               | <u>339,227</u>     | <u>(4.3)</u>                              | <u>340,253</u>     | <u>0.3</u>                                |
| <b>Estimated Revenues</b>                  |                     |                    |   |                    |   |                    |   |                    |   |                    |   |
| <b>Local Road Assistance</b>               | (9,000)             | (9,000)            | -   | (9,000)            | -   | (9,000)            | -   | (9,000)            | -   | (9,000)            | -   |
| <b>Excise Taxes</b>                        | (27,000)            | (28,000)           | 3.7                                       | (28,000)           | -   | (25,000)           | (10.7)                                    | (25,000)           | -   | (30,000)           | 20.0                                      |
| <b>Snowmobile</b>                          | (600)               | (1,100)            | 83.3                                      | (1,000)            | (9.1)                                     | (1,000)            | -   | (1,000)            | -   | (1,000)            | -   |
| <b>Other</b>                               | (3,600)             | (4,700)            | 30.6                                      | (5,500)            | 17.0                                      | (10,600)           | 92.7                                      | (10,500)           | (0.9)                                     | (10,600)           | 1.0                                       |
| <b>Subtotal Revenues</b>                   | <u>(40,200)</u>     | <u>(42,800)</u>    | <u>6.5</u>                                | <u>(43,500)</u>    | <u>1.6</u>                                | <u>(45,600)</u>    | <u>4.8</u>                                | <u>(45,500)</u>    | <u>(0.2)</u>                              | <u>(50,600)</u>    | <u>11.2</u>                               |
| <b>Use of Capital Reserve</b>              | -                   | -                  | -   | -                  | -   | -                  | -   | -                  | -   | -                  | -   |
| <b>Use of Unassigned Fund Balance</b>      | -                   | -                  | -   | (20,000)           | -   | (72,039)           | 260.2                                     | (84,733)           | 17.6                                      | (85,141)           | 0.5                                       |
| <b>Tax Commitment</b>                      | 238,750             | 241,550            | 1.2                                       | 239,050            | (1.0)                                     | 236,850            | (0.9)                                     | 208,994            | (11.8)                                    | 204,512            | (2.1)                                     |
| <b>*Anticipated TIF Tax Commitment</b>     | <u>998,670</u>      | <u>629,172</u>     | <u>(37.0)</u>                             | <u>627,329</u>     | <u>(0.3)</u>                              | <u>617,748</u>     | <u>(1.5)</u>                              | <u>578,651</u>     | <u>(6.3)</u>                              | <u>499,257</u>     | <u>(13.7)</u>                             |
| <b>**Total Tax Commitment</b>              | <u>\$ 1,237,420</u> | <u>\$ 870,722</u>  | <u>(29.6)</u>                             | <u>\$ 866,379</u>  | <u>(0.5)</u>                              | <u>\$ 854,598</u>  | <u>(1.4)</u>                              | <u>\$ 787,645</u>  | <u>(7.8)</u>                              | <u>\$ 703,769</u>  | <u>(10.6)</u>                             |

\* TIF Tax Commitments are estimates based on prior year amounts

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

## Kennebec County Unorganized Territory 2020 Resident Population Census



| U.S. Census Bureau Information |      |      |      | Children    |      |      | Adult            |      |      | Homes      |      |      |          |      |      |
|--------------------------------|------|------|------|-------------|------|------|------------------|------|------|------------|------|------|----------|------|------|
| Population                     |      |      |      | 0 to 17 yrs |      |      | 18 yrs and older |      |      | Year Round |      |      | Seasonal |      |      |
|                                | 2000 | 2010 | 2020 | 2000        | 2010 | 2020 | 2000             | 2010 | 2020 | 2000       | 2010 | 2020 | 2000     | 2010 | 2020 |
| Kennebec:                      |      |      |      |             |      |      |                  |      |      |            |      |      |          |      |      |
| Unity Twp                      | 31   | 43   | 36   | 6           | 7    | 11   | 25               | 36   | 25   | 15         | 19   | 18   | 5        | 0    | 0    |
| Total                          | 31   | 43   | 36   | 6           | 7    | 11   | 25               | 36   | 25   | 15         | 19   | 18   | 5        | 0    | 0    |



**UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES**

**Six Year Comparison Ended June 30, 2023**

**Kennebec**

|  | <b><u>2018</u></b> | <b><u>2019</u></b> | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2020</u></b> | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2021</u></b> | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2022</u></b> | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2023</u></b> | <b><u>% Increase<br/>(-) Decrease</u></b> |
|--|--------------------|--------------------|---|--------------------|---|--------------------|---|--------------------|---|--------------------|---|
| <b>County Services:</b>                |                    |                    |   |                    |   |                    |   |                    |   |                    |   |
| Roads and Bridges                      | \$ -               | \$ -               | -   | \$ -               | -   | \$ -               | -   | \$ -               | -   | \$ -               | -   |
| Snow Removal                           | 8,800              | 8,800              | -   | 6,000              | (31.8)                                    | 7,000              | 16.7                                      | 7,000              | -   | 7,000              | -   |
| Solid Waste                            | 4,800              | 4,800              | -   | 4,900              | 2.1                                       | 5,000              | 2.0                                       | 5,000              | -   | 5,000              | -   |
| Fire Protection & Public Safety        | 2,517              | 2,517              | -   | 3,617              | 43.7                                      | 3,617              | -   | 3,617              | -   | 3,355              | (7.2)                                     |
| Community Support & Recreation         | -                  | -                  | -   | -                  | -   | -                  | -   | -                  | -   | -                  | -   |
| Other Services                         | 1,400              | 1,400              | -   | 1,500              | 7.1                                       | 1,500              | -   | 1,500              | -   | 1,762              | 17.5                                      |
| <b>Subtotal County Services</b>        | <b>17,517</b>      | <b>17,517</b>      | <b>-</b>                                  | <b>16,017</b>      | <b>(8.6)</b>                              | <b>17,117</b>      | <b>6.9</b>                                | <b>17,117</b>      | <b>-</b>                                  | <b>17,117</b>      | <b>-</b>                                  |
| <b>Other:</b>                          |                    |                    |   |                    |   |                    |   |                    |   |                    |   |
| Contingent                             | -                  | -                  | -   | -                  | -   | -                  | -   | -                  | -   | -                  | -   |
| Capital Outlay                         | -                  | -                  | -   | -                  | -   | -                  | -   | -                  | -   | -                  | -   |
| Contributions to Capital Reserve       | 2,944              | 2,944              | -   | 2,786              | (5.4)                                     | 2,902              | 4.2                                       | 1,000              | (65.5)                                    | 1,000              | -   |
| <b>Subtotal Other</b>                  | <b>2,944</b>       | <b>2,944</b>       | <b>-</b>                                  | <b>2,786</b>       | <b>(5.4)</b>                              | <b>2,902</b>       | <b>4.2</b>                                | <b>1,000</b>       | <b>(65.5)</b>                             | <b>1,000</b>       | <b>-</b>                                  |
| <b>Administration</b>                  | <b>926</b>         | <b>926</b>         | <b>-</b>                                  | <b>851</b>         | <b>(8.1)</b>                              | <b>906</b>         | <b>6.5</b>                                | <b>906</b>         | <b>-</b>                                  | <b>906</b>         | <b>-</b>                                  |
| <b>Total County Services Budget</b>    | <b>21,387</b>      | <b>21,387</b>      | <b>-</b>                                  | <b>19,654</b>      | <b>(8.1)</b>                              | <b>20,925</b>      | <b>6.5</b>                                | <b>19,023</b>      | <b>(9.1)</b>                              | <b>19,023</b>      | <b>-</b>                                  |
| <b>Estimated Revenues</b>              |                    |                    |   |                    |   |                    |   |                    |   |                    |   |
| Local Road Assistance                  | (2,064)            | (1,792)            | (13.2)                                    | (1,784)            | (0.4)                                     | (1,800)            | 0.9                                       | (1,800)            | -   | (1,800)            | -   |
| Excise Taxes                           | (6,500)            | (8,000)            | 23.1                                      | (7,000)            | (12.5)                                    | (7,000)            | -   | (7,000)            | -   | (7,000)            | -   |
| Snowmobile                             | -                  | -                  | -   | -                  | -   | -                  | -   | -                  | -   | -                  | -   |
| Other                                  | -                  | -                  | -   | -                  | -   | -                  | -   | -                  | -   | -                  | -   |
| <b>Subtotal Revenues</b>               | <b>(8,564)</b>     | <b>(9,792)</b>     | <b>14.3</b>                               | <b>(8,784)</b>     | <b>(10.3)</b>                             | <b>(8,800)</b>     | <b>0.2</b>                                | <b>(8,800)</b>     | <b>-</b>                                  | <b>(8,800)</b>     | <b>-</b>                                  |
| <b>Use of Capital Reserve</b>          | <b>-</b>           | <b>-</b>           | <b>-</b>                                  | <b>-</b>           | <b>-</b>                                  | <b>-</b>           | <b>-</b>                                  | <b>-</b>           | <b>-</b>                                  | <b>-</b>           | <b>-</b>                                  |
| <b>Use of Unassigned Fund Balance</b>  | <b>-</b>           | <b>-</b>           | <b>-</b>                                  | <b>-</b>           | <b>-</b>                                  | <b>-</b>           | <b>-</b>                                  | <b>(1,098)</b>     | <b>-</b>                                  | <b>(1,098)</b>     | <b>0.0</b>                                |
| <b>Tax Commitment</b>                  | <b>12,823</b>      | <b>11,595</b>      | <b>(9.6)</b>                              | <b>10,870</b>      | <b>(6.3)</b>                              | <b>12,125</b>      | <b>11.5</b>                               | <b>9,125</b>       | <b>(24.7)</b>                             | <b>9,125</b>       | <b>(0.0)</b>                              |
| <b>*Anticipated TIF Tax Commitment</b> | <b>-</b>           | <b>-</b>           | <b>-</b>                                  | <b>-</b>           | <b>-</b>                                  | <b>-</b>           | <b>-</b>                                  | <b>-</b>           | <b>-</b>                                  | <b>-</b>           | <b>-</b>                                  |
| <b>**Total Tax Commitment</b>          | <b>\$ 12,823</b>   | <b>\$ 11,595</b>   | <b>(9.6)</b>                              | <b>\$ 10,870</b>   | <b>(6.3)</b>                              | <b>\$ 12,125</b>   | <b>11.5</b>                               | <b>\$ 9,125</b>    | <b>(24.7)</b>                             | <b>\$ 9,125</b>    | <b>(0.0)</b>                              |

\* TIF Tax Commitments are estimates based on prior year amounts

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

## Lincoln County Unorganized Territory 2020 Resident Population Census



Lincoln County submitted their first UT County Service budget for Fiscal Year 2022. This budget supports the road and bridge services, snow removal, and capital outlay for the Hibbert's Gore UT. The 2020 census population is one resident.

| U.S. Census Bureau Information |      |      |      | Children    |      |      | Adult            |      |      | Homes      |      |      |          |      |      |
|--------------------------------|------|------|------|-------------|------|------|------------------|------|------|------------|------|------|----------|------|------|
| Population                     |      |      |      | 0 to 17 yrs |      |      | 18 yrs and older |      |      | Year Round |      |      | Seasonal |      |      |
|                                | 2000 | 2010 | 2020 | 2000        | 2010 | 2020 | 2000             | 2010 | 2020 | 2000       | 2010 | 2020 | 2000     | 2010 | 2020 |
| Lincoln:                       |      |      |      |             |      |      |                  |      |      |            |      |      |          |      |      |
| Hibberts Gore                  | 1    | 1    | 1    | 0           | 0    | 0    | 1                | 1    | 1    | 1          | 1    | 0    | 0        | 0    | 1    |
| Total                          | 1    | 1    | 1    | 0           | 0    | 0    | 1                | 1    | 1    | 1          | 1    | 0    | 0        | 0    | 1    |

**UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES**

**Six Year Comparison Ended June 30, 2023**

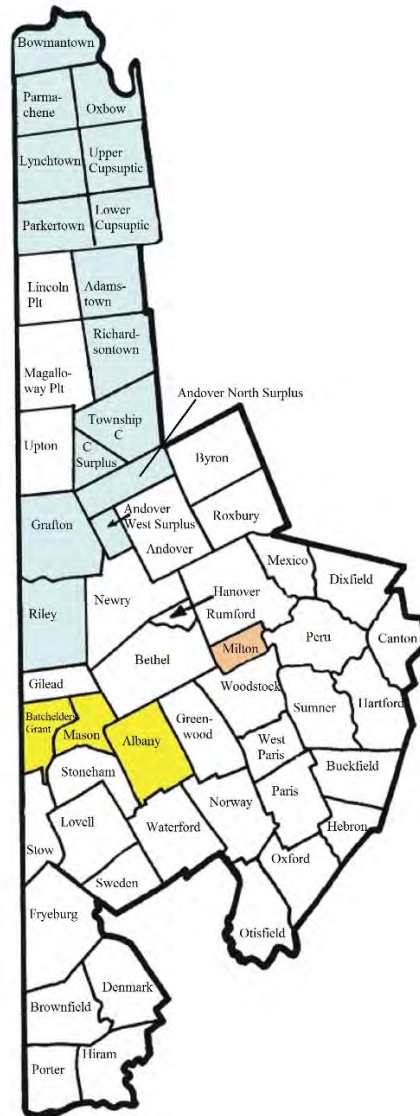
**Lincoln**

|  | <u>2018</u> | <u>2019</u> | <u>% Increase<br/>(-) Decrease</u> | <u>2020</u> | <u>% Increase<br/>(-) Decrease</u> | <u>2021</u> | <u>% Increase<br/>(-) Decrease</u> | <u>2022</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2023</u>      | <u>% Increase<br/>(-) Decrease</u> |
|--|-------------|-------------|------------------------------------|-------------|------------------------------------|-------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|
| <b>County Services:</b>                |             |             |                                    |             |                                    |             |                                    |                  |                                    |                  |                                    |
| Roads and Bridges                      | \$ -        | \$ -        | -                                  | \$ -        | -                                  | \$ -        | -                                  | \$ 6,000         | -                                  | \$ 18,660        | 211.0                              |
| Snow Removal                           | -           | -           | -                                  | -           | -                                  | -           | -                                  | 4,000            | -                                  | 5,500            | 37.5                               |
| Solid Waste                            | -           | -           | -                                  | -           | -                                  | -           | -                                  | -                | -                                  | -                | -                                  |
| Fire Protection & Public Safety        | -           | -           | -                                  | -           | -                                  | -           | -                                  | -                | -                                  | -                | -                                  |
| Community Support & Recreation         | -           | -           | -                                  | -           | -                                  | -           | -                                  | -                | -                                  | -                | -                                  |
| Other Services                         | -           | -           | -                                  | -           | -                                  | -           | -                                  | -                | -                                  | -                | -                                  |
| <b>Subtotal County Services</b>        | <u>-</u>    | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>10,000</u>    | <u>-</u>                           | <u>24,160</u>    | <u>141.6</u>                       |
| <b>Other:</b>                          |             |             |                                    |             |                                    |             |                                    |                  |                                    |                  |                                    |
| Contingent                             | -           | -           | -                                  | -           | -                                  | -           | -                                  | -                | -                                  | -                | -                                  |
| Capital Outlay                         | -           | -           | -                                  | -           | -                                  | -           | -                                  | 12,000           | -                                  | 7,000            | (41.7)                             |
| Contributions to Capital Reserve       | -           | -           | -                                  | -           | -                                  | -           | -                                  | -                | -                                  | -                | -                                  |
| <b>Subtotal Other</b>                  | <u>-</u>    | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>12,000</u>    | <u>-</u>                           | <u>7,000</u>     | <u>(41.7)</u>                      |
| <b>Administration</b>                  | <u>-</u>    | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>1,100</u>     | <u>-</u>                           | <u>1,558</u>     | <u>41.6</u>                        |
| <b>Total County Services Budget</b>    | <u>-</u>    | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>23,100</u>    | <u>-</u>                           | <u>32,718</u>    | <u>41.6</u>                        |
| <b>Estimated Revenues</b>              |             |             |                                    |             |                                    |             |                                    |                  |                                    |                  |                                    |
| Local Road Assistance                  | -           | -           | -                                  | -           | -                                  | -           | -                                  | (851)            | -                                  | (920)            | 8.1                                |
| Excise Taxes                           | -           | -           | -                                  | -           | -                                  | -           | -                                  | -                | -                                  | -                | -                                  |
| Snowmobile                             | -           | -           | -                                  | -           | -                                  | -           | -                                  | -                | -                                  | -                | -                                  |
| Other                                  | -           | -           | -                                  | -           | -                                  | -           | -                                  | -                | -                                  | -                | -                                  |
| <b>Subtotal Revenues</b>               | <u>-</u>    | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>(851)</u>     | <u>-</u>                           | <u>(920)</u>     | <u>8.1</u>                         |
| <b>Use of Capital Reserve</b>          | <u>-</u>    | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>-</u>         | <u>-</u>                           | <u>-</u>         | <u>-</u>                           |
| <b>Use of Unassigned Fund Balance</b>  | <u>-</u>    | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>-</u>         | <u>-</u>                           | <u>-</u>         | <u>-</u>                           |
| <b>Tax Commitment</b>                  | <u>-</u>    | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>22,249</u>    | <u>-</u>                           | <u>31,798</u>    | <u>42.9</u>                        |
| <b>*Anticipated TIF Tax Commitment</b> | <u>-</u>    | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>-</u>    | <u>-</u>                           | <u>-</u>         | <u>-</u>                           | <u>-</u>         | <u>-</u>                           |
| <b>**Total Tax Commitment</b>          | <u>\$ -</u> | <u>\$ -</u> | <u>-</u>                           | <u>\$ -</u> | <u>-</u>                           | <u>\$ -</u> | <u>-</u>                           | <u>\$ 22,249</u> | <u>-</u>                           | <u>\$ 31,798</u> | <u>42.9</u>                        |

\* TIF Tax Commitments are estimates based on prior year amounts

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

## Oxford County Unorganized Territory 2020 Resident Population Census



| U.S. Census Bureau Information   |      |      |      | Children    |      |      | Adult            |      |      | Homes      |      |      |          |      |      |
|--|------|------|------|-------------|------|------|------------------|------|------|------------|------|------|----------|------|------|
| Population   |      |      |      | 0 to 17 yrs |      |      | 18 yrs and older |      |      | Year Round |      |      | Seasonal |      |      |
|  | 2000 | 2010 | 2020 | 2000        | 2010 | 2020 | 2000             | 2010 | 2020 | 2000       | 2010 | 2020 | 2000     | 2010 | 2020 |
| Oxford:  |      |      |      |             |      |      |                  |      |      |            |      |      |          |      |      |
| Milton   | 123  | 143  | 150  | 34          | 30   | 39   | 89               | 113  | 111  | 49         | 61   | 66   | 29       | 11   | 14   |
| North*   | 17   | 24   | 61   | 1           | 2    | 13   | 16               | 22   | 48   | 12         | 12   | 42   | 578      | 313  | 308  |
| South  | 515  | 579  | 591  | 129         | 113  | 154  | 386              | 466  | 437  | 234        | 251  | 264  | 547      | 192  | 181  |
| Total  | 655  | 746  | 802  | 164         | 145  | 206  | 491              | 601  | 596  | 295        | 324  | 372  | 1,154    | 516  | 503  |
| *Magalloway Plantation deorganized on July 1, 2021, and population is added to the North for 2020. |      |      |      |             |      |      |                  |      |      |            |      |      |          |      |      |

**UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES**

**Six Year Comparison Ended June 30, 2023**

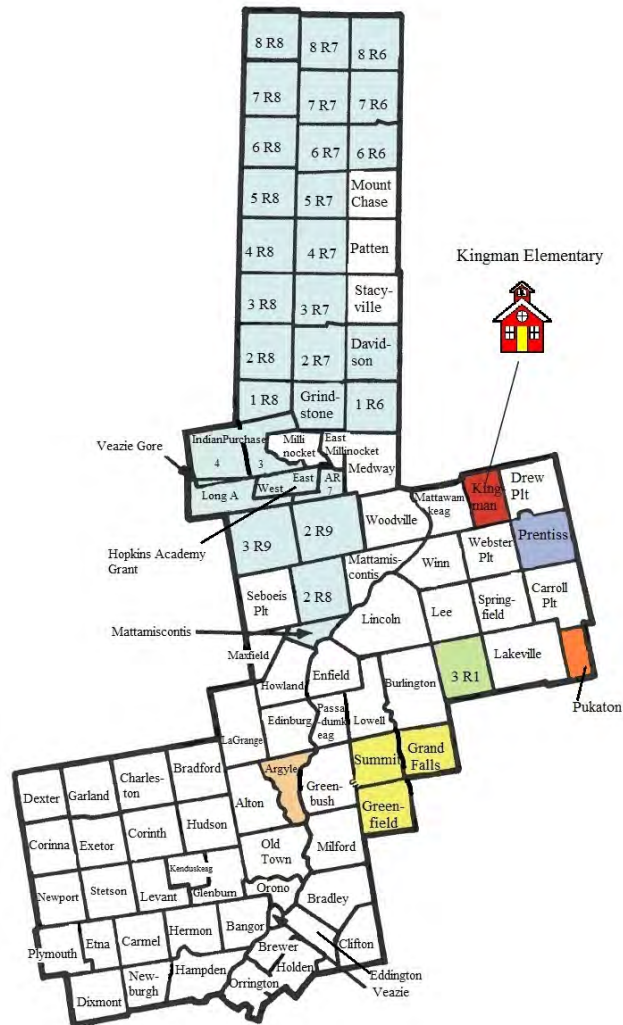
**Oxford**

|  | <b><u>2018</u></b>  | <b><u>2019</u></b>  | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2020</u></b>  | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2021</u></b>  | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2022</u></b>  | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2023</u></b>  | <b><u>% Increase<br/>(-) Decrease</u></b> |
|--|---------------------|---------------------|---|---------------------|---|---------------------|---|---------------------|---|---------------------|---|
| <b>County Services:</b>                    |                     |                     |   |                     |   |                     |   |                     |   |                     |   |
| <b>Roads and Bridges</b>                   | \$ 230,000          | \$ 230,000          | -   | \$ 240,000          | 4.3                                       | \$ 260,000          | 8.3                                       | \$ 230,000          | (11.5)                                    | \$ 315,000          | 37.0                                      |
| <b>Snow Removal</b>                        | 230,000             | 230,000             | -   | 240,000             | 4.3                                       | 245,000             | 2.1                                       | 350,000             | 42.9                                      | 350,000             | -   |
| <b>Solid Waste</b>                         | 83,000              | 85,000              | 2.4                                       | 87,000              | 2.4                                       | 82,000              | (5.7)                                     | 85,000              | 3.7                                       | 120,000             | 41.2                                      |
| <b>Fire Protection &amp; Public Safety</b> | 139,495             | 142,200             | 1.9                                       | 143,000             | 0.6                                       | 150,000             | 4.9                                       | 140,000             | (6.7)                                     | 200,000             | 42.9                                      |
| <b>Community Support &amp; Recreation</b>  | 13,400              | 14,800              | 10.4                                      | 17,300              | 16.9                                      | 14,100              | (18.5)                                    | 10,000              | (29.1)                                    | 15,000              | 50.0                                      |
| <b>Other Services</b>                      | 11,000              | 11,000              | -   | 12,000              | 9.1                                       | 14,225              | 18.5                                      | 10,000              | (29.7)                                    | 5,000               | (50.0)                                    |
| <b>Subtotal County Services</b>            | <u>706,895</u>      | <u>713,000</u>      | <u>0.9</u>                                | <u>739,300</u>      | <u>3.7</u>                                | <u>765,325</u>      | <u>3.5</u>                                | <u>825,000</u>      | <u>7.8</u>                                | <u>1,005,000</u>    | <u>21.8</u>                               |
| <b>Other:</b>                              |                     |                     |   |                     |   |                     |   |                     |   |                     |   |
| <b>Contingent</b>                          | -                   | -                   | -   | -                   | -   | -                   | -   | -                   | -   | -                   | -   |
| <b>Capital Outlay</b>                      | -                   | -                   | -   | -                   | -   | -                   | -   | -                   | -   | -                   | -   |
| <b>Contributions to Capital Reserve</b>    | 625,000             | 625,000             | -   | 825,000             | 32.0                                      | 1,117,742           | 35.5                                      | 725,000             | (35.1)                                    | 800,000             | 10.3                                      |
| <b>Subtotal Other</b>                      | <u>625,000</u>      | <u>625,000</u>      | <u>-</u>                                  | <u>825,000</u>      | <u>32.0</u>                               | <u>1,117,742</u>    | <u>35.5</u>                               | <u>725,000</u>      | <u>(35.1)</u>                             | <u>800,000</u>      | <u>10.3</u>                               |
| <b>Administration</b>                      | <u>113,845</u>      | <u>103,400</u>      | <u>(9.2)</u>                              | <u>109,700</u>      | <u>6.1</u>                                | <u>51,212</u>       | <u>(53.3)</u>                             | <u>77,500</u>       | <u>51.3</u>                               | <u>90,250</u>       | <u>16.5</u>                               |
| <b>Total County Services Budget</b>        | <u>1,445,740</u>    | <u>1,441,400</u>    | <u>(0.3)</u>                              | <u>1,674,000</u>    | <u>16.1</u>                               | <u>1,934,279</u>    | <u>15.5</u>                               | <u>1,627,500</u>    | <u>(15.9)</u>                             | <u>1,895,250</u>    | <u>16.5</u>                               |
| <b>Estimated Revenues</b>                  |                     |                     |   |                     |   |                     |   |                     |   |                     |   |
| <b>Local Road Assistance</b>               | (58,140)            | (53,600)            | (7.8)                                     | (54,000)            | 0.7                                       | (50,000)            | (7.4)                                     | (55,000)            | 10.0                                      | (55,000)            | -   |
| <b>Excise Taxes</b>                        | (110,000)           | (120,000)           | 9.1                                       | (140,000)           | 16.7                                      | (150,000)           | 7.1                                       | (150,000)           | -   | (190,000)           | 26.7                                      |
| <b>Snowmobile</b>                          | (300)               | (200)               | (33.3)                                    | (350)               | 75.0                                      | -                   | (100.0)                                   | -                   | -   | (250)               | -   |
| <b>Other</b>                               | (4,000)             | (5,000)             | 25.0                                      | (20,000)            | 300.0                                     | (20,000)            | -   | (5,000)             | (75.0)                                    | (5,000)             | -   |
| <b>Subtotal Revenues</b>                   | <u>(172,440)</u>    | <u>(178,800)</u>    | <u>3.7</u>                                | <u>(214,350)</u>    | <u>19.9</u>                               | <u>(220,000)</u>    | <u>2.6</u>                                | <u>(210,000)</u>    | <u>(4.5)</u>                              | <u>(250,250)</u>    | <u>19.2</u>                               |
| <b>Use of Capital Reserve</b>              | -                   | -                   | -   | -                   | -   | -                   | -   | -                   | -   | -                   | -   |
| <b>Use of Unassigned Fund Balance</b>      | -                   | -                   | -   | -                   | -   | (317,742)           | -   | -                   | (100.0)                                   | -                   | -   |
| <b>Tax Commitment</b>                      | <u>1,273,300</u>    | <u>1,262,600</u>    | <u>(0.8)</u>                              | <u>1,459,650</u>    | <u>15.6</u>                               | <u>1,396,537</u>    | <u>(4.3)</u>                              | <u>1,417,500</u>    | <u>1.5</u>                                | <u>1,645,000</u>    | <u>16.0</u>                               |
| <b>*Anticipated TIF Tax Commitment</b>     | <u>-</u>            | <u>-</u>            | <u>-</u>                                  | <u>-</u>            | <u>-</u>                                  | <u>-</u>            | <u>-</u>                                  | <u>-</u>            | <u>-</u>                                  | <u>-</u>            | <u>-</u>                                  |
| <b>**Total Tax Commitment</b>              | <u>\$ 1,273,300</u> | <u>\$ 1,262,600</u> | <u>(0.8)</u>                              | <u>\$ 1,459,650</u> | <u>15.6</u>                               | <u>\$ 1,396,537</u> | <u>(4.3)</u>                              | <u>\$ 1,417,500</u> | <u>1.5</u>                                | <u>\$ 1,645,000</u> | <u>16.0</u>                               |

\* TIF Tax Commitments are estimates based on prior year amounts

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

## Penobscot County Unorganized Territory 2020 Resident Population Census



| U.S. Census Bureau Information                          |            |       |       | Children    |      |      | Adult            |      |       | Homes      |      |      |          |       |      |
|---|------------|-------|-------|-------------|------|------|------------------|------|-------|------------|------|------|----------|-------|------|
|   | Population |       |       | 0 to 17 yrs |      |      | 18 yrs and older |      |       | Year Round |      |      | Seasonal |       |      |
|   | 2000       | 2010  | 2020  | 2000        | 2010 | 2020 | 2000             | 2010 | 2020  | 2000       | 2010 | 2020 | 2000     | 2010  | 2020 |
| Penobscot:  |            |       |       |             |      |      |                  |      |       |            |      |      |          |       |      |
| Argyle  | 253        | 277   | 255   | 66          | 58   | 17   | 187              | 219  | 238   | 110        | 120  | 126  | 14       | 19    | 14   |
| East Central  | 324        | 343   | 308   | 92          | 84   | 69   | 232              | 259  | 239   | 142        | 140  | 133  | 149      | 164   | 145  |
| Kingman   | 213        | 174   | 137   | 36          | 25   | 7    | 177              | 149  | 130   | 99         | 82   | 68   | 15       | 22    | 36   |
| North   | 443        | 463   | 405   | 68          | 45   | 14   | 375              | 418  | 391   | 219        | 226  | 208  | 818      | 844   | 695  |
| Prentiss  | 214        | 214   | 169   | 55          | 37   | 44   | 159              | 177  | 125   | 91         | 95   | 88   | 22       | 83    | 90   |
| Pukaton #   | 0          | 5     | 6     | 0           | 3    | 1    | 0                | 2    | 5     | 0          | 1    | 4    | 28       | 37    | 5    |
| Twombly   | 2          | 0     | 0     | 0           | 0    | 0    | 2                | 0    | 0     | 2          | 0    | 7    | 9        | 10    | 0    |
| Total   | 1,449      | 1,476 | 1,280 | 317         | 252  | 151  | 1132             | 1224 | 1,129 | 663        | 664  | 634  | 1,055    | 1,179 | 985  |
| # Pukaton (FKA Whitney Twp, T5 R1 NBPP) renamed in 1996 |            |       |       |             |      |      |                  |      |       |            |      |      |          |       |      |

**UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES**

**Six Year Comparison Ended June 30, 2023**

**Penobscot**

|  | <b><u>2018</u></b>         | <b><u>2019</u></b>         | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2020</u></b>         | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2021</u></b>         | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2022</u></b>         | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2023</u></b>         | <b><u>% Increase<br/>(-) Decrease</u></b> |
|--|----------------------------|----------------------------|---|----------------------------|---|----------------------------|---|----------------------------|---|----------------------------|---|
| <b>County Services:</b>                    |                            |                            |   |                            |   |                            |   |                            |   |                            |   |
| <b>Roads and Bridges</b>                   | \$ 105,000                 | \$ 105,000                 | -   | \$ 105,750                 | 0.7                                       | \$ 106,750                 | 0.9                                       | \$ 106,850                 | 0.1                                       | \$ 106,850                 | -   |
| <b>Snow Removal</b>                        | 852,259                    | 879,749                    | 3.2                                       | 889,187                    | 1.1                                       | 929,515                    | 4.5                                       | 962,950                    | 3.6                                       | 966,168                    | 0.3                                       |
| <b>Solid Waste</b>                         | 234,642                    | 230,820                    | (1.6)                                     | 198,120                    | (14.2)                                    | 207,708                    | 4.8                                       | 215,135                    | 3.6                                       | 239,867                    | 11.5                                      |
| <b>Fire Protection &amp; Public Safety</b> | 96,070                     | 102,090                    | 6.3                                       | 106,385                    | 4.2                                       | 355,532                    | 234.2                                     | 331,612                    | (6.7)                                     | 338,044                    | 1.9                                       |
| <b>Community Support &amp; Recreation</b>  | 27,855                     | 28,155                     | 1.1                                       | 30,195                     | 7.2                                       | 29,830                     | (1.2)                                     | 30,030                     | 0.7                                       | 30,334                     | 1.0                                       |
| <b>Other Services</b>                      | 3,700                      | 4,000                      | 8.1                                       | 4,000                      | -   | 4,000                      | -   | 4,000                      | -   | 4,000                      | -   |
| <b>Subtotal County Services</b>            | <u>1,319,526</u>           | <u>1,349,814</u>           | <u>2.3</u>                                | <u>1,333,637</u>           | <u>(1.2)</u>                              | <u>1,633,335</u>           | <u>22.5</u>                               | <u>1,650,577</u>           | <u>1.1</u>                                | <u>1,685,263</u>           | <u>2.1</u>                                |
| <b>Other:</b>                              |                            |                            |   |                            |   |                            |   |                            |   |                            |   |
| <b>Contingent</b>                          | -                          | -                          | -   | -                          | -   | -                          | -   | -                          | -   | -                          | -   |
| <b>Capital Outlay</b>                      | -                          | -                          | -   | -                          | -   | -                          | -   | -                          | -   | -                          | -   |
| <b>Contributions to Capital Reserve</b>    | 277,285                    | 257,000                    | (7.3)                                     | 289,500                    | 12.6                                      | 280,000                    | (3.3)                                     | 280,000                    | -   | 278,000                    | (0.7)                                     |
| <b>Subtotal Other</b>                      | <u>277,285</u>             | <u>257,000</u>             | <u>(7.3)</u>                              | <u>289,500</u>             | <u>12.6</u>                               | <u>280,000</u>             | <u>(3.3)</u>                              | <u>280,000</u>             | <u>-</u>                                  | <u>278,000</u>             | <u>(0.7)</u>                              |
| <b>Administration</b>                      | <u>79,841</u>              | <u>80,341</u>              | <u>0.6</u>                                | <u>81,157</u>              | <u>1.0</u>                                | <u>95,666</u>              | <u>17.9</u>                               | <u>96,529</u>              | <u>0.9</u>                                | <u>98,163</u>              | <u>1.7</u>                                |
| <b>Total County Services Budget</b>        | <u>1,676,652</u>           | <u>1,687,155</u>           | <u>0.6</u>                                | <u>1,704,294</u>           | <u>1.0</u>                                | <u>2,009,001</u>           | <u>17.9</u>                               | <u>2,027,106</u>           | <u>0.9</u>                                | <u>2,061,426</u>           | <u>1.7</u>                                |
| <b>Estimated Revenues</b>                  |                            |                            |   |                            |   |                            |   |                            |   |                            |   |
| <b>Local Road Assistance</b>               | (90,000)                   | (90,000)                   | -   | (90,000)                   | -   | (90,000)                   | -   | (90,000)                   | -   | (90,000)                   | -   |
| <b>Excise Taxes</b>                        | (215,000)                  | (215,000)                  | -   | (215,000)                  | -   | (240,000)                  | 11.6                                      | (200,000)                  | (16.7)                                    | (230,000)                  | 15.0                                      |
| <b>Snowmobile</b>                          | -                          | -                          | -   | -                          | -   | -                          | -   | -                          | -   | -                          | -   |
| <b>Other</b>                               | (73,428)                   | (50,207)                   | (31.6)                                    | (50,290)                   | 0.2                                       | (57,290)                   | 13.9                                      | (56,745)                   | (1.0)                                     | (52,569)                   | (7.4)                                     |
| <b>Subtotal Revenues</b>                   | <u>(378,428)</u>           | <u>(355,207)</u>           | <u>(6.1)</u>                              | <u>(355,290)</u>           | <u>0.0</u>                                | <u>(387,290)</u>           | <u>9.0</u>                                | <u>(346,745)</u>           | <u>(10.5)</u>                             | <u>(372,569)</u>           | <u>7.4</u>                                |
| <b>Use of Capital Reserve</b>              | -                          | -                          | -   | -                          | -   | -                          | -   | -                          | -   | -                          | -   |
| <b>Use of Unassigned Fund Balance</b>      | <u>(227,115)</u>           | <u>(179,296)</u>           | <u>(21.1)</u>                             | <u>(223,022)</u>           | <u>24.4</u>                               | <u>(24,257)</u>            | <u>(89.1)</u>                             | <u>(20,311)</u>            | <u>(16.3)</u>                             | <u>(167,716)</u>           | <u>725.7</u>                              |
| <b>Tax Commitment</b>                      | 1,071,109                  | 1,152,652                  | 7.6                                       | 1,125,982                  | (2.3)                                     | 1,597,454                  | 41.9                                      | 1,660,050                  | 3.9                                       | 1,521,141                  | (8.4)                                     |
| <b>*Anticipated TIF Tax Commitment</b>     | <u>453,378</u>             | <u>566,000</u>             | <u>24.8</u>                               | <u>578,922</u>             | <u>2.3</u>                                | <u>553,050</u>             | <u>(4.5)</u>                              | <u>615,533</u>             | <u>11.3</u>                               | <u>577,144</u>             | <u>(6.2)</u>                              |
| <b>**Total Tax Commitment</b>              | <u><u>\$ 1,524,487</u></u> | <u><u>\$ 1,718,652</u></u> | <u><u>12.7</u></u>                        | <u><u>\$ 1,704,904</u></u> | <u><u>(0.8)</u></u>                       | <u><u>\$ 2,150,504</u></u> | <u><u>26.1</u></u>                        | <u><u>\$ 2,275,583</u></u> | <u><u>5.8</u></u>                         | <u><u>\$ 2,098,285</u></u> | <u><u>(7.8)</u></u>                       |

\* TIF Tax Commitments are estimates based on prior year amounts

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

\* Atkinson deorganized July, 2019 and population is included in Southeast



**UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES**

**Six Year Comparison Ended June 30, 2023**

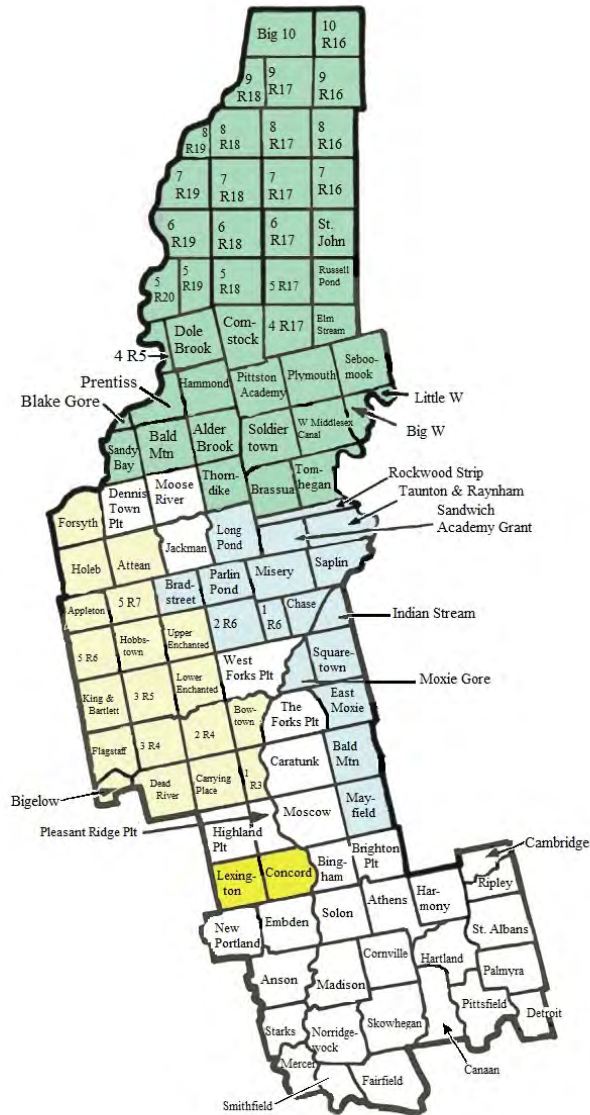
**Piscataquis**

|  | <b><u>2018</u></b>  | <b><u>2019</u></b> | <b>% Increase<br/>(-) Decrease</b> | <b><u>2020</u></b>  | <b>% Increase<br/>(-) Decrease</b> | <b><u>2021</u></b>  | <b>% Increase<br/>(-) Decrease</b> | <b><u>2022</u></b>  | <b>% Increase<br/>(-) Decrease</b> | <b><u>2023</u></b>  | <b>% Increase<br/>(-) Decrease</b> |
|--|---------------------|--------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
| <b>County Services:</b>                    |                     |                    |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Roads and Bridges</b>                   | \$ 244,800          | \$ 211,400         | (13.6)                             | \$ 260,000          | 23.0                               | \$ 289,200          | 11.2                               | \$ 304,200          | 5.2                                | \$ 305,800          | 0.5                                |
| <b>Snow Removal</b>                        | 536,500             | 558,500            | 4.1                                | 709,569             | 27.0                               | 724,770             | 2.1                                | 749,906             | 3.5                                | 761,518             | 1.5                                |
| <b>Solid Waste</b>                         | 237,700             | 251,300            | 5.7                                | 276,800             | 10.1                               | 274,800             | (0.7)                              | 262,300             | (4.5)                              | 294,000             | 12.1                               |
| <b>Fire Protection &amp; Public Safety</b> | 133,825             | 138,400            | 3.4                                | 154,925             | 11.9                               | 164,350             | 6.1                                | 186,425             | 13.4                               | 197,425             | 5.9                                |
| <b>Community Support &amp; Recreation</b>  | 33,163              | 33,163             | -                                  | 39,363              | 18.7                               | 34,650              | (12.0)                             | 23,750              | (31.5)                             | 21,050              | (11.4)                             |
| <b>Other Services</b>                      | 3,100               | 6,000              | 93.5                               | 6,000               | -                                  | 6,900               | 15.0                               | 6,900               | -                                  | 9,600               | 39.1                               |
| <b>Subtotal County Services</b>            | <u>1,189,088</u>    | <u>1,198,763</u>   | <u>0.8</u>                         | <u>1,446,657</u>    | <u>20.7</u>                        | <u>1,494,670</u>    | <u>3.3</u>                         | <u>1,533,481</u>    | <u>2.6</u>                         | <u>1,589,393</u>    | <u>3.6</u>                         |
| <b>Other:</b>                              |                     |                    |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Contingent</b>                          | -                   | -                  | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Capital Outlay</b>                      | -                   | -                  | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Contributions to Capital Reserve</b>    | 275,000             | 218,000            | (20.7)                             | 238,000             | 9.2                                | 235,000             | (1.3)                              | 295,000             | 25.5                               | 373,000             | 26.4                               |
| <b>Subtotal Other</b>                      | <u>275,000</u>      | <u>218,000</u>     | <u>(20.7)</u>                      | <u>238,000</u>      | <u>9.2</u>                         | <u>235,000</u>      | <u>(1.3)</u>                       | <u>295,000</u>      | <u>25.5</u>                        | <u>373,000</u>      | <u>26.4</u>                        |
| <b>Administration</b>                      | <u>77,000</u>       | <u>72,000</u>      | <u>(6.5)</u>                       | <u>72,000</u>       | <u>-</u>                           | <u>75,000</u>       | <u>4.2</u>                         | <u>95,000</u>       | <u>26.7</u>                        | <u>105,000</u>      | <u>10.5</u>                        |
| <b>Total County Services Budget</b>        | <u>1,541,088</u>    | <u>1,488,763</u>   | <u>(3.4)</u>                       | <u>1,756,657</u>    | <u>18.0</u>                        | <u>1,804,670</u>    | <u>2.7</u>                         | <u>1,923,481</u>    | <u>6.6</u>                         | <u>2,067,393</u>    | <u>7.5</u>                         |
| <b>Estimated Revenues</b>                  |                     |                    |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Local Road Assistance</b>               | (70,856)            | (72,000)           | 1.6                                | (98,000)            | 36.1                               | (91,500)            | (6.6)                              | (75,800)            | (17.2)                             | (91,800)            | 21.1                               |
| <b>Excise Taxes</b>                        | (160,000)           | (185,000)          | 15.6                               | (230,000)           | 24.3                               | (235,000)           | 2.2                                | (230,000)           | (2.1)                              | (285,000)           | 23.9                               |
| <b>Snowmobile</b>                          | -                   | -                  | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Other</b>                               | (96,000)            | (95,800)           | (0.2)                              | (121,800)           | 27.1                               | (80,800)            | (33.7)                             | (80,800)            | -                                  | (80,800)            | -                                  |
| <b>Subtotal Revenues</b>                   | <u>(326,856)</u>    | <u>(352,800)</u>   | <u>7.9</u>                         | <u>(449,800)</u>    | <u>27.5</u>                        | <u>(407,300)</u>    | <u>(9.4)</u>                       | <u>(386,600)</u>    | <u>(5.1)</u>                       | <u>(457,600)</u>    | <u>18.4</u>                        |
| <b>Use of Capital Reserve</b>              | -                   | -                  | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Use of Unassigned Fund Balance</b>      | <u>(200,000)</u>    | <u>(170,000)</u>   | <u>(15.0)</u>                      | <u>(150,000)</u>    | <u>(11.8)</u>                      | <u>(50,000)</u>     | <u>(66.7)</u>                      | <u>-</u>            | <u>(100.0)</u>                     | <u>-</u>            | <u>-</u>                           |
| <b>Tax Commitment</b>                      | 1,014,232           | 965,963            | (4.8)                              | 1,156,857           | 19.8                               | 1,347,370           | 16.5                               | 1,536,881           | 14.1                               | 1,609,793           | 4.7                                |
| <b>*Anticipated TIF Tax Commitment</b>     | -                   | -                  | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>**Total Tax Commitment</b>              | <u>\$ 1,014,232</u> | <u>\$ 965,963</u>  | <u>(4.8)</u>                       | <u>\$ 1,156,857</u> | <u>19.8</u>                        | <u>\$ 1,347,370</u> | <u>16.5</u>                        | <u>\$ 1,536,881</u> | <u>14.1</u>                        | <u>\$ 1,609,793</u> | <u>4.7</u>                         |

\* TIF Tax Commitments are estimates based on prior year amounts

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

## Somerset County Unorganized Territory 2020 Resident Population Census



| U.S. Census Bureau Information |            |      |      | Children    |      |      | Adult            |      |      | Homes      |      |      |          |       |       |
|--------------------------------|------------|------|------|-------------|------|------|------------------|------|------|------------|------|------|----------|-------|-------|
|                                | Population |      |      | 0 to 17 yrs |      |      | 18 yrs and older |      |      | Year Round |      |      | Seasonal |       |       |
|                                | 2000       | 2010 | 2020 | 2000        | 2010 | 2020 | 2000             | 2010 | 2020 | 2000       | 2010 | 2020 | 2000     | 2010  | 2020  |
| Somerset:                      |            |      |      |             |      |      |                  |      |      |            |      |      |          |       |       |
| Central                        | 336        | 338  | 336  | 65          | 55   | 97   | 271              | 283  | 239  | 177        | 158  | 170  | 166      | 169   | 167   |
| Northeast                      | 354        | 390  | 367  | 76          | 49   | 19   | 278              | 341  | 348  | 181        | 191  | 200  | 881      | 1029  | 948   |
| Northwest                      | 46         | 62   | 41   | 11          | 9    | 2    | 35               | 53   | 39   | 29         | 31   | 23   | 423      | 563   | 462   |
| Seboomook                      | 45         | 48   | 23   | 7           | 10   | 0    | 38               | 38   | 23   | 53         | 21   | 15   | 315      | 320   | 286   |
| Total                          | 781        | 838  | 767  | 159         | 123  | 118  | 622              | 715  | 649  | 440        | 401  | 408  | 1,785    | 2,081 | 1,863 |

**UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES**

**Six Year Comparison Ended June 30, 2023**

| <b><u>Somerset</u></b>                     |                            |                            |   |                            |   |                            |   |                            |   |                            |   |
|--|----------------------------|----------------------------|---|----------------------------|---|----------------------------|---|----------------------------|---|----------------------------|---|
|  | <b><u>2018</u></b>         | <b><u>2019</u></b>         | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2020</u></b>         | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2021</u></b>         | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2022</u></b>         | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2023</u></b>         | <b><u>% Increase<br/>(-) Decrease</u></b> |
| <b>County Services:</b>                    |                            |                            |   |                            |   |                            |   |                            |   |                            |   |
| <b>Roads and Bridges</b>                   | \$ 241,698                 | \$ 232,888                 | (3.6)                                     | \$ 219,517                 | (5.7)                                     | \$ 214,294                 | (2.4)                                     | \$ 224,401                 | 4.7                                       | \$ 239,489                 | 6.7                                       |
| <b>Snow Removal</b>                        | 520,908                    | 517,887                    | (0.6)                                     | 541,931                    | 4.6                                       | 555,285                    | 2.5                                       | 592,227                    | 6.7                                       | 646,808                    | 9.2                                       |
| <b>Solid Waste</b>                         | 203,200                    | 219,628                    | 8.1                                       | 234,635                    | 6.8                                       | 237,820                    | 1.4                                       | 240,970                    | 1.3                                       | 267,627                    | 11.1                                      |
| <b>Fire Protection &amp; Public Safety</b> | 327,630                    | 339,108                    | 3.5                                       | 365,978                    | 7.9                                       | 455,605                    | 24.5                                      | 480,071                    | 5.4                                       | 667,514                    | 39.0                                      |
| <b>Community Support &amp; Recreation</b>  | 52,297                     | 45,738                     | (12.5)                                    | 45,298                     | (1.0)                                     | 45,817                     | 1.1                                       | 45,725                     | (0.2)                                     | 45,275                     | (1.0)                                     |
| <b>Other Services</b>                      | -                          | -                          | -   | 5,000                      | -   | 14,540                     | 190.8                                     | 19,624                     | 35.0                                      | 18,150                     | (7.5)                                     |
| <b>Subtotal County Services</b>            | <u>1,345,733</u>           | <u>1,355,249</u>           | <u>0.7</u>                                | <u>1,412,359</u>           | <u>4.2</u>                                | <u>1,523,361</u>           | <u>7.9</u>                                | <u>1,603,018</u>           | <u>5.2</u>                                | <u>1,884,863</u>           | <u>17.6</u>                               |
| <b>Other:</b>                              |                            |                            |   |                            |   |                            |   |                            |   |                            |   |
| <b>Contingent</b>                          | -                          | -                          | -   | -                          | -   | -                          | -   | -                          | -   | -                          | -   |
| <b>Capital Outlay</b>                      | -                          | -                          | -   | -                          | -   | -                          | -   | -                          | -   | -                          | -   |
| <b>Contributions to Capital Reserve</b>    | 478,000                    | 445,000                    | (6.9)                                     | 411,574                    | (7.5)                                     | 726,432                    | 76.5                                      | 732,240                    | 0.8                                       | 557,000                    | (23.9)                                    |
| <b>Subtotal Other</b>                      | <u>478,000</u>             | <u>445,000</u>             | <u>(6.9)</u>                              | <u>411,574</u>             | <u>(7.5)</u>                              | <u>726,432</u>             | <u>76.5</u>                               | <u>732,240</u>             | <u>0.8</u>                                | <u>557,000</u>             | <u>(23.9)</u>                             |
| <b>Administration</b>                      | <u>133,354</u>             | <u>135,233</u>             | <u>1.4</u>                                | <u>119,343</u>             | <u>(11.7)</u>                             | <u>107,368</u>             | <u>(10.0)</u>                             | <u>108,068</u>             | <u>0.7</u>                                | <u>117,450</u>             | <u>8.7</u>                                |
| <b>Total County Services Budget</b>        | <u>1,957,087</u>           | <u>1,935,482</u>           | <u>(1.1)</u>                              | <u>1,943,276</u>           | <u>0.4</u>                                | <u>2,357,161</u>           | <u>21.3</u>                               | <u>2,443,326</u>           | <u>3.7</u>                                | <u>2,559,313</u>           | <u>4.7</u>                                |
| <b>Estimated Revenues</b>                  |                            |                            |   |                            |   |                            |   |                            |   |                            |   |
| <b>Local Road Assistance</b>               | (64,500)                   | (65,000)                   | 0.8                                       | (66,000)                   | 1.5                                       | (66,000)                   | -   | (62,700)                   | (5.0)                                     | (65,000)                   | 3.7                                       |
| <b>Excise Taxes</b>                        | (180,000)                  | (195,000)                  | 8.3                                       | (200,000)                  | 2.6                                       | (200,000)                  | -   | (190,000)                  | (5.0)                                     | (205,000)                  | 7.9                                       |
| <b>Snowmobile</b>                          | (1,500)                    | (1,300)                    | (13.3)                                    | (1,400)                    | 7.7                                       | (1,350)                    | (3.6)                                     | (1,200)                    | (11.1)                                    | (1,100)                    | (8.3)                                     |
| <b>Other</b>                               | (47,790)                   | (50,080)                   | 4.8                                       | (56,963)                   | 13.7                                      | (55,689)                   | (2.2)                                     | (42,850)                   | (23.1)                                    | (41,700)                   | (2.7)                                     |
| <b>Subtotal Revenues</b>                   | <u>(293,790)</u>           | <u>(311,380)</u>           | <u>6.0</u>                                | <u>(324,363)</u>           | <u>4.2</u>                                | <u>(323,039)</u>           | <u>(0.4)</u>                              | <u>(296,750)</u>           | <u>(8.1)</u>                              | <u>(312,800)</u>           | <u>5.4</u>                                |
| <b>Use of Capital Reserve</b>              | -                          | -                          | -   | -                          | -   | -                          | -   | -                          | -   | -                          | -   |
| <b>Use of Unassigned Fund Balance</b>      | -                          | -                          | -   | -                          | -   | (205,836)                  | -   | -                          | (100.0)                                   | -                          | -   |
| <b>Tax Commitment</b>                      | <u>1,663,297</u>           | <u>1,624,102</u>           | <u>(2.4)</u>                              | <u>1,618,913</u>           | <u>(0.3)</u>                              | <u>1,828,286</u>           | <u>12.9</u>                               | <u>2,146,576</u>           | <u>17.4</u>                               | <u>2,246,513</u>           | <u>4.7</u>                                |
| <b>*Anticipated TIF Tax Commitment</b>     | <u>846,863</u>             | <u>800,610</u>             | <u>(5.5)</u>                              | <u>811,803</u>             | <u>1.4</u>                                | <u>796,814</u>             | <u>(1.8)</u>                              | <u>811,250</u>             | <u>1.8</u>                                | <u>833,979</u>             | <u>2.8</u>                                |
| <b>**Total Tax Commitment</b>              | <u><u>\$ 2,510,160</u></u> | <u><u>\$ 2,424,712</u></u> | <u><u>(3.4)</u></u>                       | <u><u>\$ 2,430,716</u></u> | <u><u>0.2</u></u>                         | <u><u>\$ 2,625,100</u></u> | <u><u>8.0</u></u>                         | <u><u>\$ 2,957,826</u></u> | <u><u>12.7</u></u>                        | <u><u>\$ 3,080,492</u></u> | <u><u>4.1</u></u>                         |

\* TIF Tax Commitments are estimates based on prior year amounts

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

Map of the Edmunds Consolidated School District showing various townships and their corresponding school codes. The map includes a red schoolhouse icon and an arrow pointing to the school location. The school codes are color-coded: yellow for most areas, green for a central strip, and white for a few areas. The map also shows the locations of several towns and villages, including Danforth, Forest City, Kilgore, Vanceboro, Lambert Lake, Dyer, Fowler, Waite, Talmedge, Grand Lake Stream, Indian Twp, Baileyville, Princeton, Alexander, Baring Plt, Calais, Robbinston, Perry, Devereaux, 30 MD, Day Block, Beddington, 24 MD, 25 MD, Wesley, Northfield, Berry, Marion, Edmunds, Trescott, Lubec, Whiting, Cutler, Machiasport, Whitneyville, Rogue Bluffs, Jonesboro, Addison, Harrington, Milbridge, Steuben, and DeBlois.

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

**UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES**

**Six Year Comparison Ended June 30, 2023**

| <u>Washington</u>                      |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
|--|---------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
|  | <u>2018</u>         | <u>2019</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2020</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2021</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2022</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2023</u>         | <u>% Increase<br/>(-) Decrease</u> |
| <b>County Services:</b>                |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| Roads and Bridges                      | \$ 340,801          | \$ 382,694          | 12.3                               | \$ 445,990          | 16.5                               | \$ 410,351          | (8.0)                              | \$ 465,976          | 13.6                               | \$ 559,128          | 20.0                               |
| Snow Removal                           | 478,459             | 490,829             | 2.6                                | 479,890             | (2.2)                              | 479,768             | (0.0)                              | 475,677             | (0.9)                              | 489,146             | 2.8                                |
| Solid Waste                            | 108,521             | 108,457             | (0.1)                              | 103,997             | (4.1)                              | 105,129             | 1.1                                | 102,531             | (2.5)                              | 103,423             | 0.9                                |
| Fire Protection & Public Safety        | 144,495             | 136,846             | (5.3)                              | 149,658             | 9.4                                | 153,305             | 2.4                                | 155,200             | 1.2                                | 152,373             | (1.8)                              |
| Community Support & Recreation         | 25,850              | 30,900              | 19.5                               | 37,900              | 22.7                               | 46,150              | 21.8                               | 45,750              | (0.9)                              | 25,750              | (43.7)                             |
| Other Services                         | 27,589              | 24,599              | (10.8)                             | 23,991              | (2.5)                              | 26,536              | 10.6                               | 29,063              | 9.5                                | 23,516              | (19.1)                             |
| <b>Subtotal County Services</b>        | <u>1,125,715</u>    | <u>1,174,325</u>    | <u>4.3</u>                         | <u>1,241,426</u>    | <u>5.7</u>                         | <u>1,221,239</u>    | <u>(1.6)</u>                       | <u>1,274,197</u>    | <u>4.3</u>                         | <u>1,353,336</u>    | <u>6.2</u>                         |
| <b>Other:</b>                          |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| Contingent                             | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| Capital Outlay                         | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| Contributions to Capital Reserve       | 134,000             | 136,000             | 1.5                                | 195,500             | 43.8                               | 475,500             | 143.2                              | 205,500             | (56.8)                             | 437,500             | 112.9                              |
| <b>Subtotal Other</b>                  | <u>134,000</u>      | <u>136,000</u>      | <u>1.5</u>                         | <u>195,500</u>      | <u>43.8</u>                        | <u>475,500</u>      | <u>143.2</u>                       | <u>205,500</u>      | <u>(56.8)</u>                      | <u>437,500</u>      | <u>112.9</u>                       |
| <b>Administration</b>                  | <u>34,643</u>       | <u>34,724</u>       | <u>0.2</u>                         | <u>34,486</u>       | <u>(0.7)</u>                       | <u>35,632</u>       | <u>3.3</u>                         | <u>35,513</u>       | <u>(0.3)</u>                       | <u>37,608</u>       | <u>5.9</u>                         |
| <b>Total County Services Budget</b>    | <u>1,294,358</u>    | <u>1,345,049</u>    | <u>3.9</u>                         | <u>1,471,412</u>    | <u>9.4</u>                         | <u>1,732,371</u>    | <u>17.7</u>                        | <u>1,515,210</u>    | <u>(12.5)</u>                      | <u>1,828,444</u>    | <u>20.7</u>                        |
| <b>Estimated Revenues</b>              |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| Local Road Assistance                  | (76,000)            | (74,341)            | (2.2)                              | (75,560)            | 1.6                                | (80,000)            | 5.9                                | (83,000)            | 3.8                                | (90,000)            | 8.4                                |
| Excise Taxes                           | (187,000)           | (217,409)           | 16.3                               | (329,738)           | 51.7                               | (270,000)           | (18.1)                             | (170,000)           | (37.0)                             | (250,000)           | 47.1                               |
| Snowmobile                             | (550)               | (308)               | (44.0)                             | (244)               | (20.8)                             | (1,000)             | 309.8                              | (1,000)             | -                                  | (500)               | (50.0)                             |
| Other                                  | (22,400)            | (20,227)            | (9.7)                              | (33,341)            | 64.8                               | (33,000)            | (1.0)                              | (25,500)            | (22.7)                             | (23,500)            | (7.8)                              |
| <b>Subtotal Revenues</b>               | <u>(285,950)</u>    | <u>(312,285)</u>    | <u>9.2</u>                         | <u>(438,883)</u>    | <u>40.5</u>                        | <u>(384,000)</u>    | <u>(12.5)</u>                      | <u>(279,500)</u>    | <u>(27.2)</u>                      | <u>(364,000)</u>    | <u>30.2</u>                        |
| <b>Use of Capital Reserve</b>          | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Use of Unassigned Fund Balance</b>  | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Tax Commitment</b>                  | <u>1,008,408</u>    | <u>1,032,764</u>    | <u>2.4</u>                         | <u>1,032,529</u>    | <u>(0.0)</u>                       | <u>1,348,371</u>    | <u>30.6</u>                        | <u>1,235,710</u>    | <u>(8.4)</u>                       | <u>1,464,444</u>    | <u>18.5</u>                        |
| <b>*Anticipated TIF Tax Commitment</b> | <u>610,612</u>      | <u>612,323</u>      | <u>0.3</u>                         | <u>576,470</u>      | <u>(5.9)</u>                       | <u>538,371</u>      | <u>(6.6)</u>                       | <u>493,498</u>      | <u>(8.3)</u>                       | <u>404,526</u>      | <u>(18.0)</u>                      |
| <b>**Total Tax Commitment</b>          | <u>\$ 1,619,020</u> | <u>\$ 1,645,087</u> | <u>1.6</u>                         | <u>\$ 1,608,999</u> | <u>(2.2)</u>                       | <u>\$ 1,886,742</u> | <u>17.3</u>                        | <u>\$ 1,729,208</u> | <u>(8.3)</u>                       | <u>\$ 1,868,970</u> | <u>8.1</u>                         |

\* TIF Tax Commitments are estimates based on prior year amounts

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

# **APPENDIX**

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

# **BUDGET METHODOLOGY**

## **STATE AND COUNTY SERVICES**

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

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

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

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

### **2) County Services**

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

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

## **MUNICIPAL COST COMPONENTS LEGISLATION**

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

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

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

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

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

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

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

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

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

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

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

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



## TIF District Valuation

The captured property valuation is the amount that the current assessed property valuation of the TIF district exceeds the original or base year assessed value of the TIF district. The excess valuation that is captured or sheltered is utilized to finance annual project costs contained in the TIF development program.<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.

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

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

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