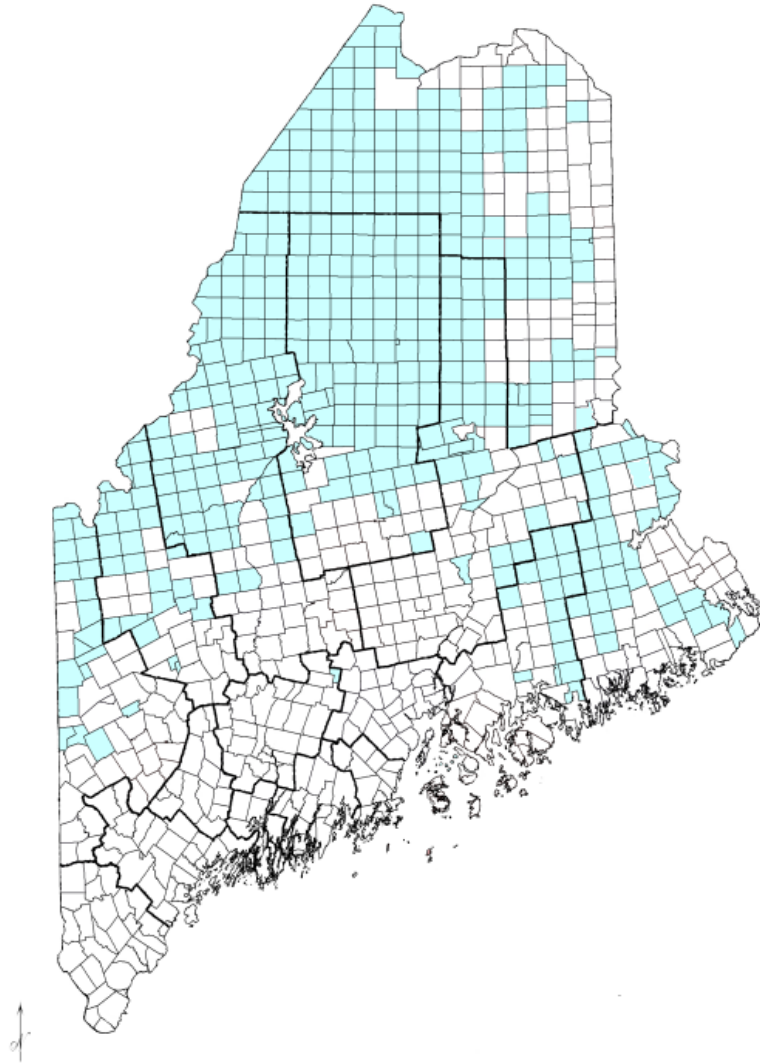


UNORGANIZED TERRITORY MUNICIPAL COST COMPONENTS



FISCAL YEAR 2019-2020

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

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, prompt determination and certification of the municipal cost components in the Unorganized Territory Tax District are necessary to the establishment of a mill rate and the levy of the Unorganized Territory Educational and Services Tax; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine as follows:

Sec. 1. Municipal cost components for services rendered. In accordance with the Maine Revised Statutes, Title 36, chapter 115, the Legislature determines that the net municipal cost component for services and reimbursements to be rendered in fiscal year 2019-20 is as follows:

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

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COUNTY TAX INCREMENT FINANCING DISTRIBUTIONS FROM FUND

Tax Increment Financing Payments	\$3,867,519
TOTAL REQUIREMENTS	\$28,369,486

COMPUTATION OF ASSESSMENT

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

Less Deductions:

General Revenue

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

TOTAL GENERAL REVENUE DEDUCTIONS	\$560,000
----------------------------------	-----------------

Educational Revenue

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

TOTAL EDUCATION REVENUE DEDUCTIONS	\$385,000
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TOTAL REVENUE DEDUCTIONS	\$945,000
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TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY	\$27,424,486
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Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

SUMMARY

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

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

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

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

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

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

AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYSIS

SOURCE: *Maine Revenue Services*
Tax Years 2005-2018

County	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
			*			**			***			***		###
Aroostook	0.00754	0.00696	0.00646	0.00641	0.00825	0.00741	0.00658	0.00666	0.00672	0.00699	0.00693	0.00637	0.00631	0.00705
Franklin	0.01024	0.00883	0.00808	0.00810	0.00885	0.00732	0.00720	0.00733	0.00897	0.00825	0.00833	0.00775	0.00746	0.00843
Hancock	0.00666	0.00601	0.00578	0.00495	0.00670	0.00592	0.00500	0.00500	0.00474	0.00575	0.00530	0.00500	0.00500	0.00527
Kennebec	0.00816	0.00718	0.00480	0.00473	0.00642	0.00607	0.00560	0.00657	0.00618	0.00643	0.00597	0.00648	0.00710	0.00712
Knox	0.00592	0.00472	0.00463	0.00446	0.00631	0.00556	0.00481	0.00480	0.00463	0.00464	0.00469	0.00447	0.00472	0.00508
Lincoln	0.00585	0.00505	0.00478	0.00463	0.00636	0.00571	0.00503	0.00507	0.00489	0.00497	0.00506	0.00479	0.00504	0.00531
Oxford	0.00853	0.00721	0.00703	0.00688	0.00860	0.00785	0.00818	0.00876	0.00849	0.00993	0.01019	0.00912	0.00909	0.00952
Penobscot	0.00969	0.00857	0.00842	0.00852	0.01055	0.00959	0.00866	0.00887	0.00865	0.00866	0.00870	0.00777	0.00808	0.00872
Piscataquis	0.00841	0.00725	0.00691	0.00716	0.00951	0.00791	0.00703	0.00699	0.00673	0.00693	0.00670	0.00601	0.00622	0.00654
Somerset	0.00780	0.00685	0.00676	0.00821	0.00906	0.00866	0.00856	0.00864	0.00837	0.00823	0.00846	0.00803	0.00805	0.00841
Waldo	0.00692	0.00502	0.00482	0.00506	0.00704	0.00629	0.00559	0.00583	0.00561	0.00563	0.00559	0.00527	0.00560	0.00602
Washington	0.00919	0.00882	0.00837	0.00770	0.00930	0.00865	0.00812	0.00823	0.00814	0.00811	0.00846	0.00773	0.00807	0.00827
State Agency Services Mill Rate	0.004399	0.004578	0.003952	0.003531	0.003392	0.005151	0.004424	0.003599	0.00342	0.00347	0.00343	0.00319	0.003322	0.003601

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

* Revaluation Year

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

*** First year of Wind TIFs in Hancock County

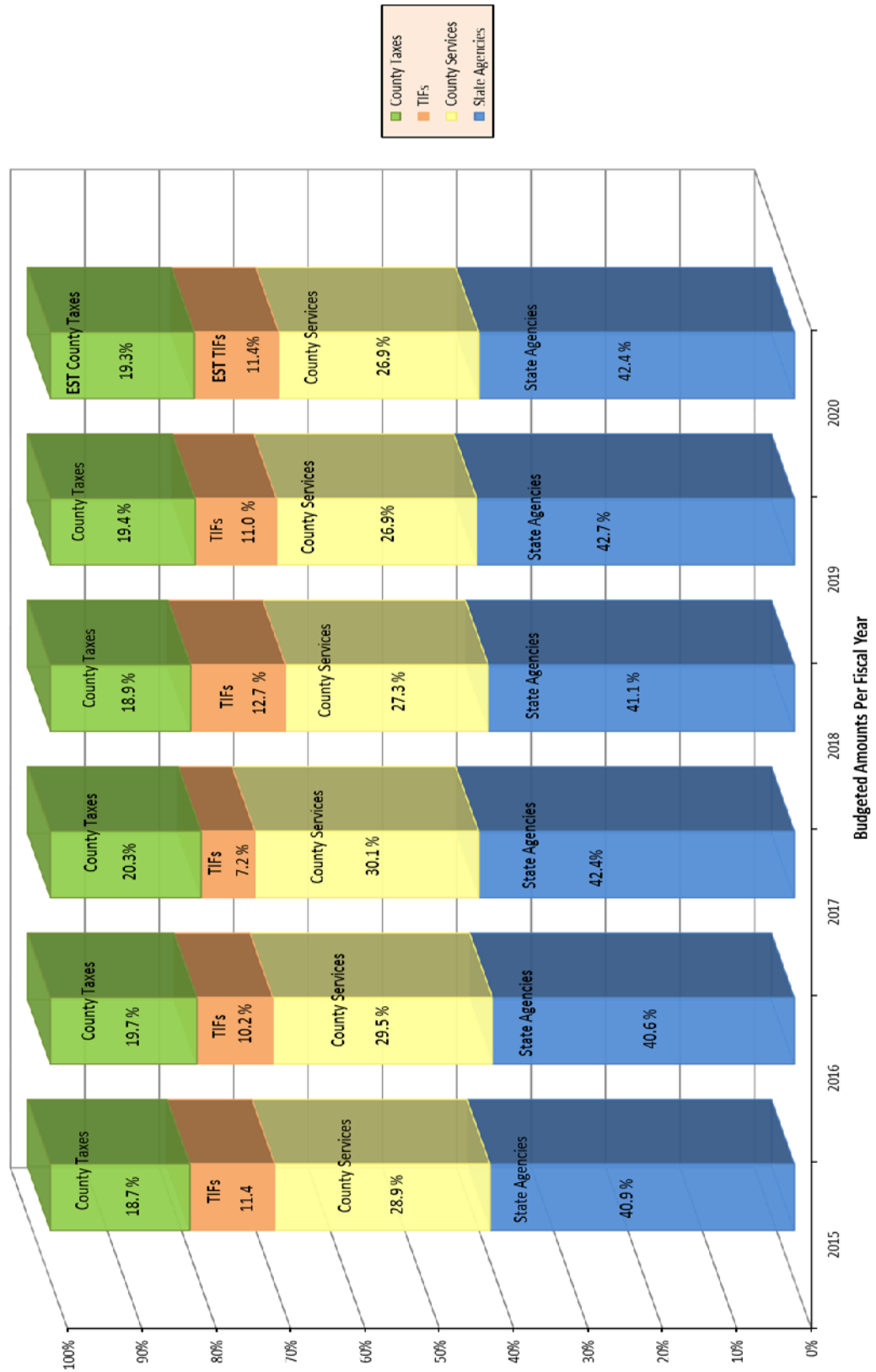
First year of Omnibus Wind TIFs in Somerset and Hancock Counties.

First year of Omnibus Wind TIF in Penobscot

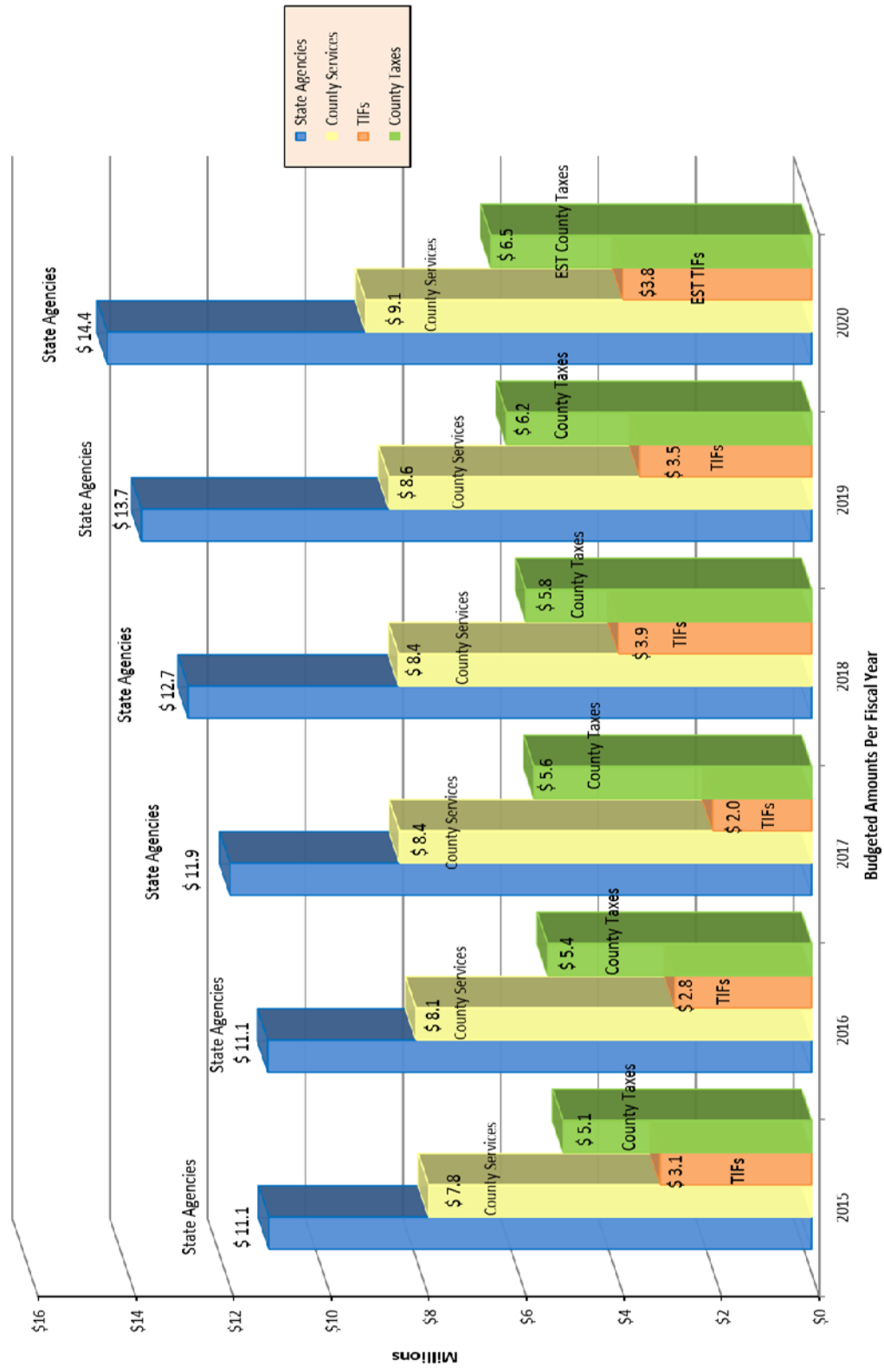
CHARTS AND GRAPHS

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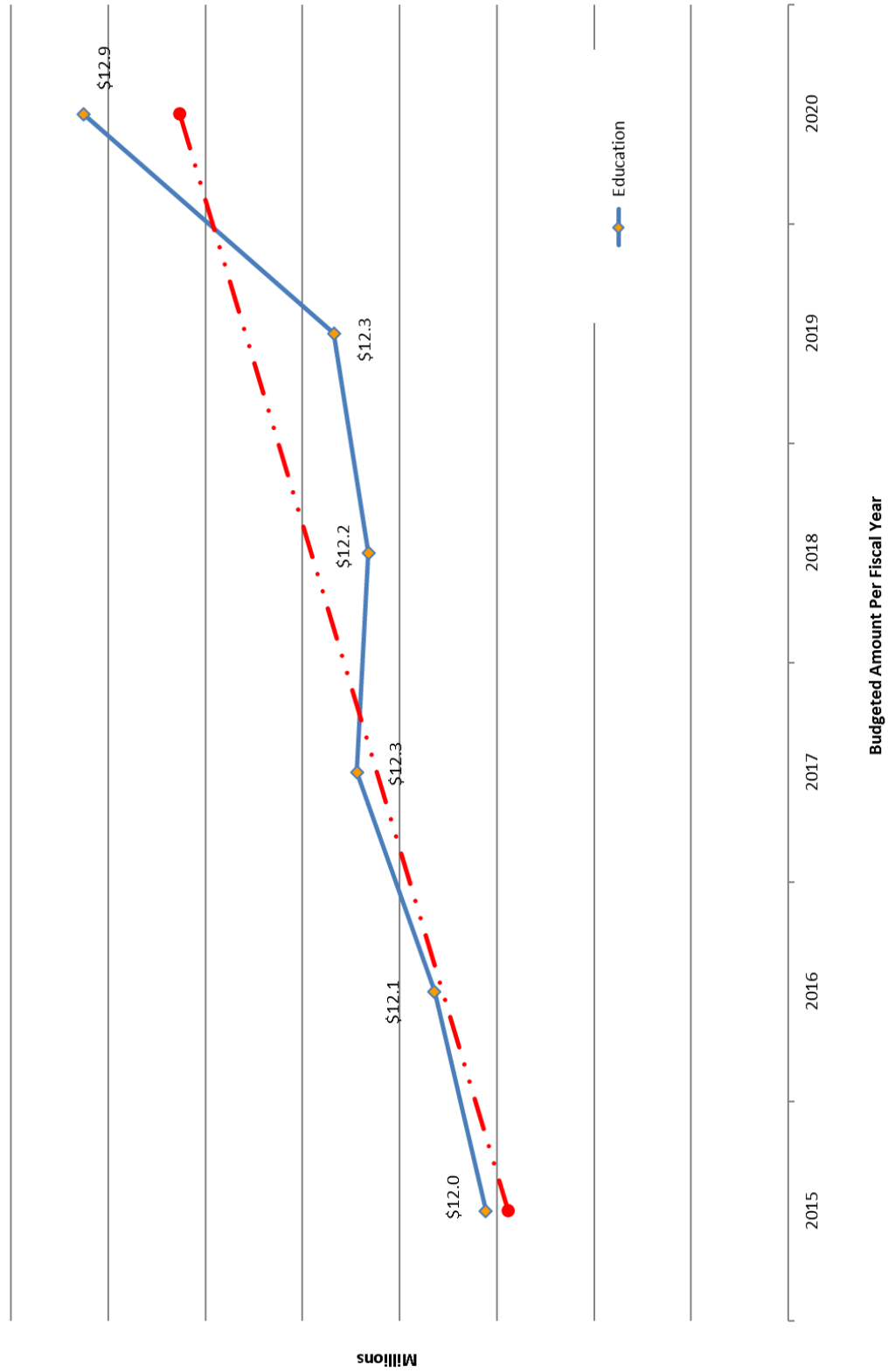
UT Education and Services Fund Historical Municipal Cost Component Percentages with UT County Taxes - Net of Revenue Fiscal Years 2015 to 2020



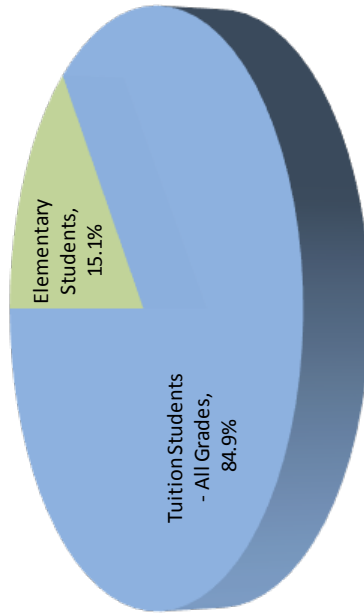
UT Education and Services Fund Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue Fiscal Years 2015 to 2020



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

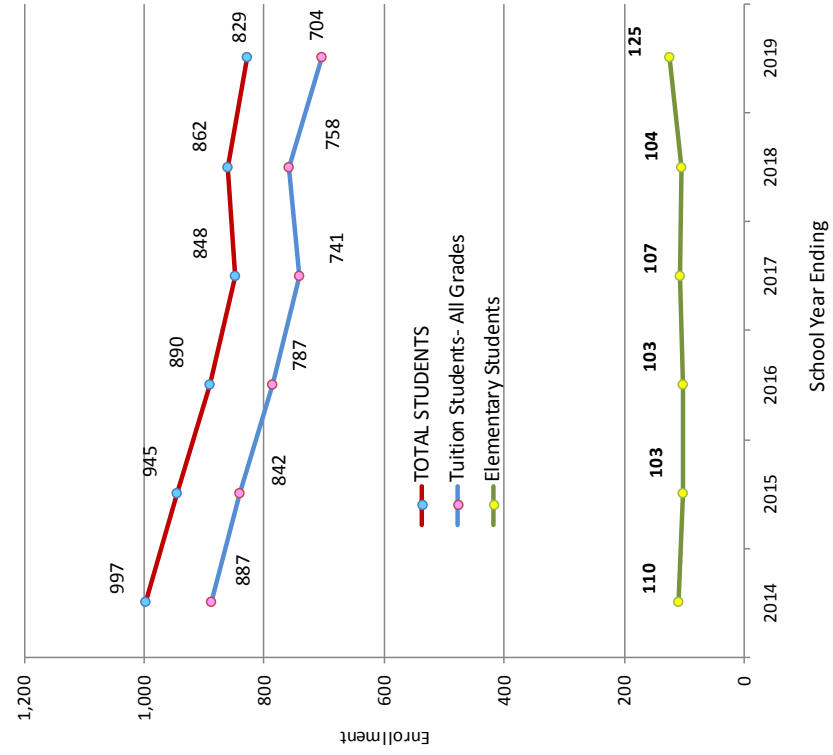


EUT Student Enrollment by Category
For School Year 2019
 School Year 2019 Enrollments are Estimates
 based on Oct 1, 2018 Enrollments

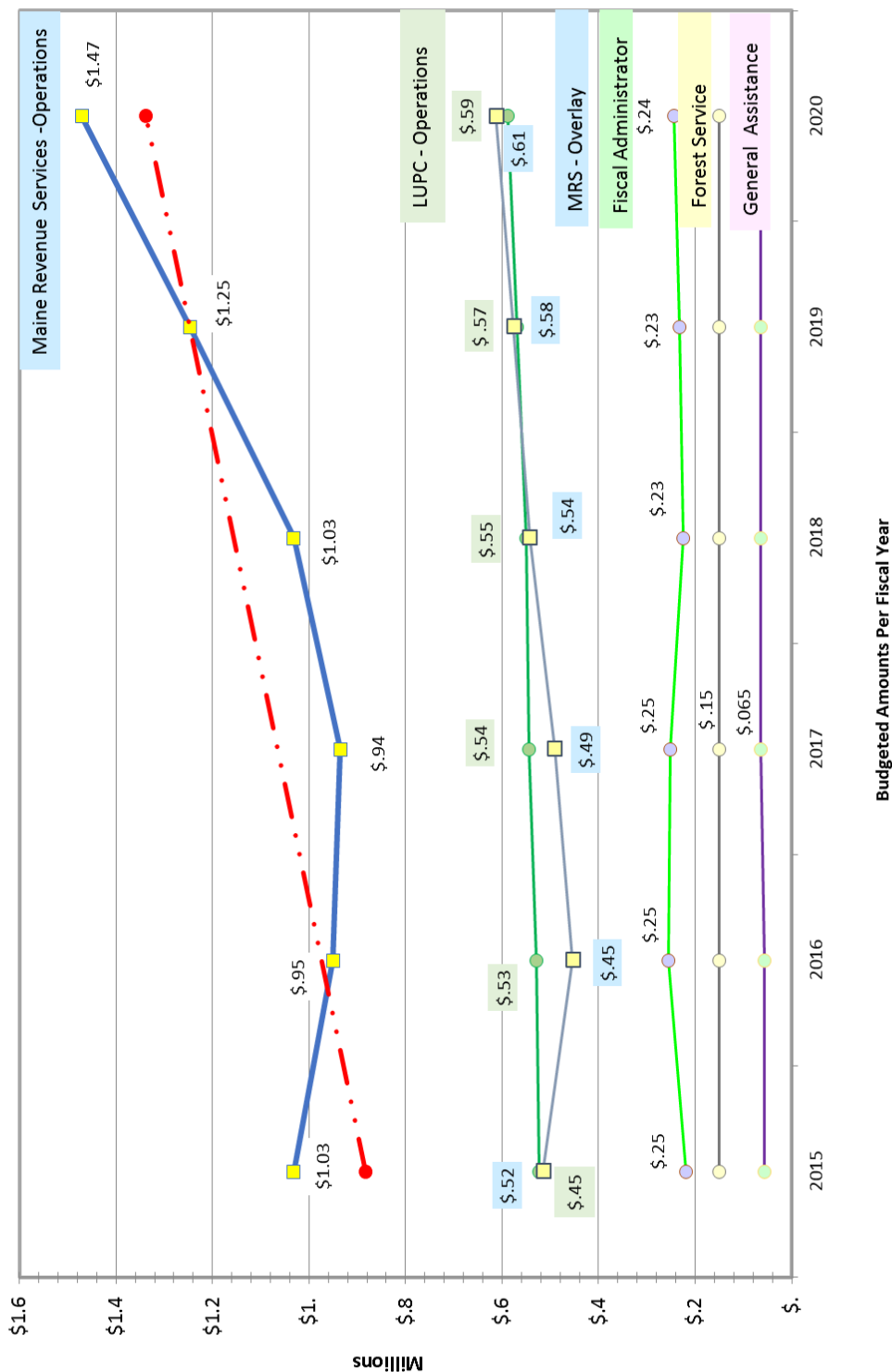


Total 2018 Student Enrollment - 829

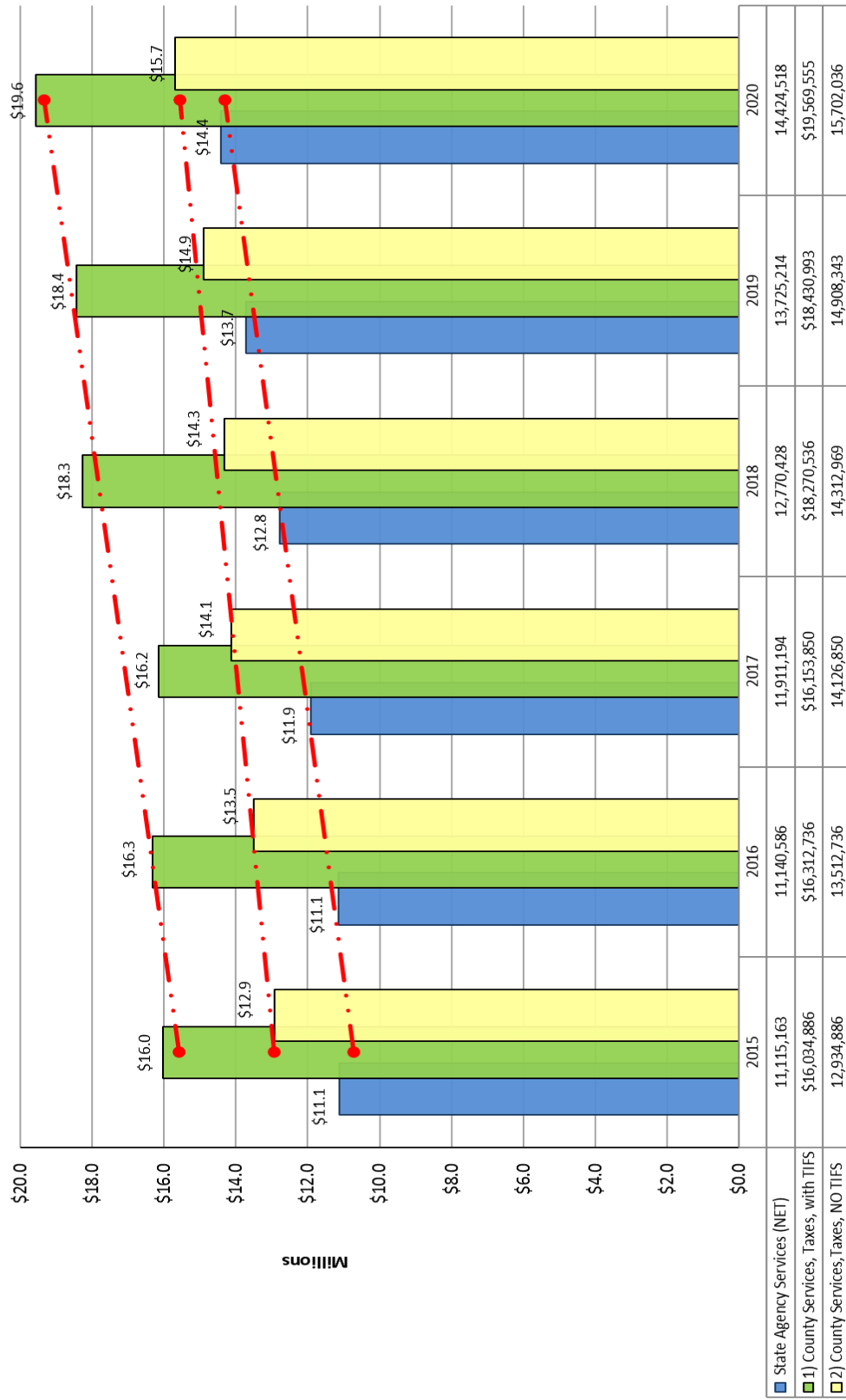
Historical EUT Student Enrollment
For School Years 2014 to 2019
 School Year 2019 Enrollments are Estimates
 based on Oct 1, 2018 Enrollments



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



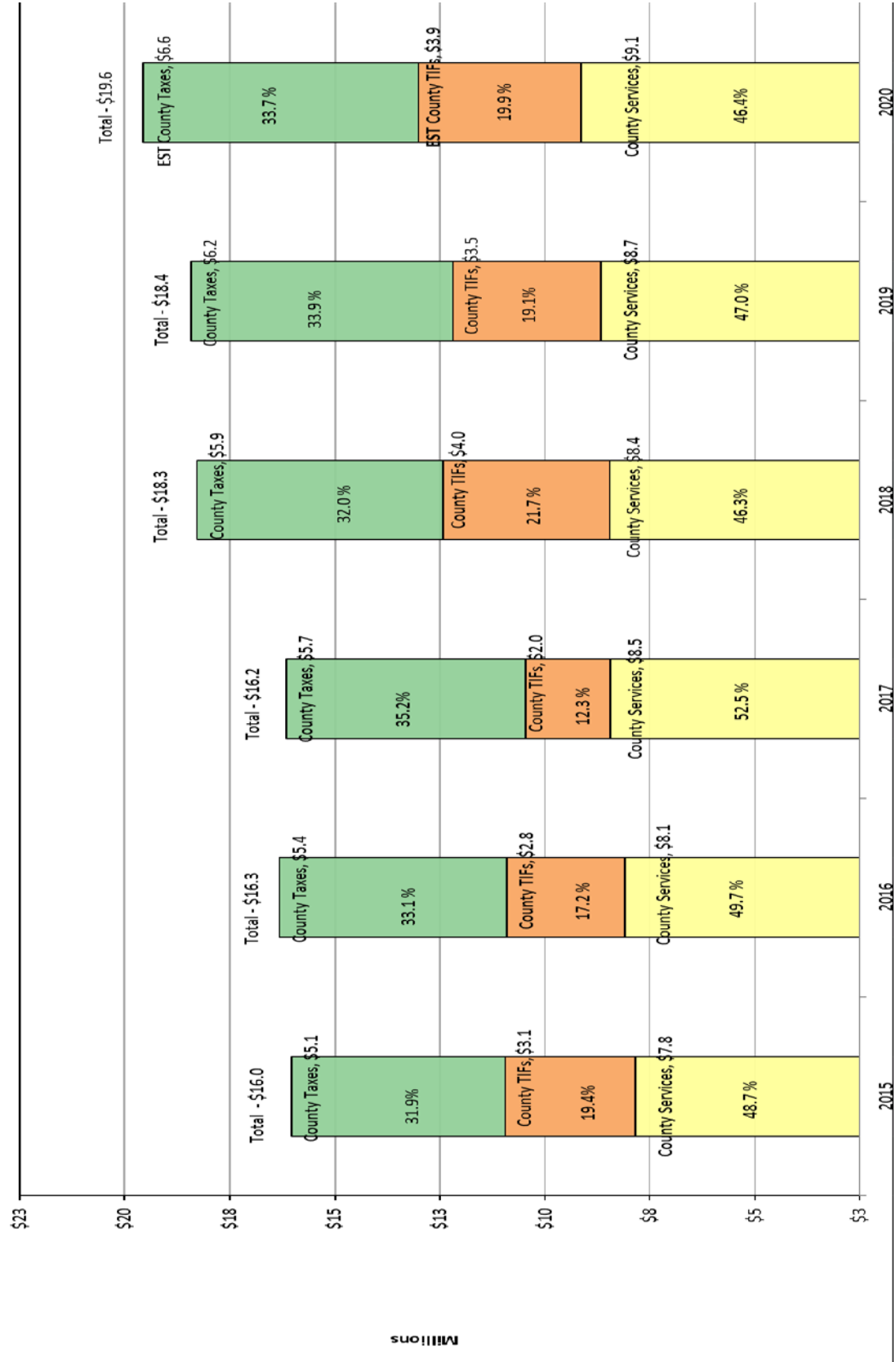
UT Education and Services Fund
State Agency and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2015 to 2020
 County Budget Totals : 1) With TIFS and 2) Without TIFS



Historical County Municipal Cost Component Percentages

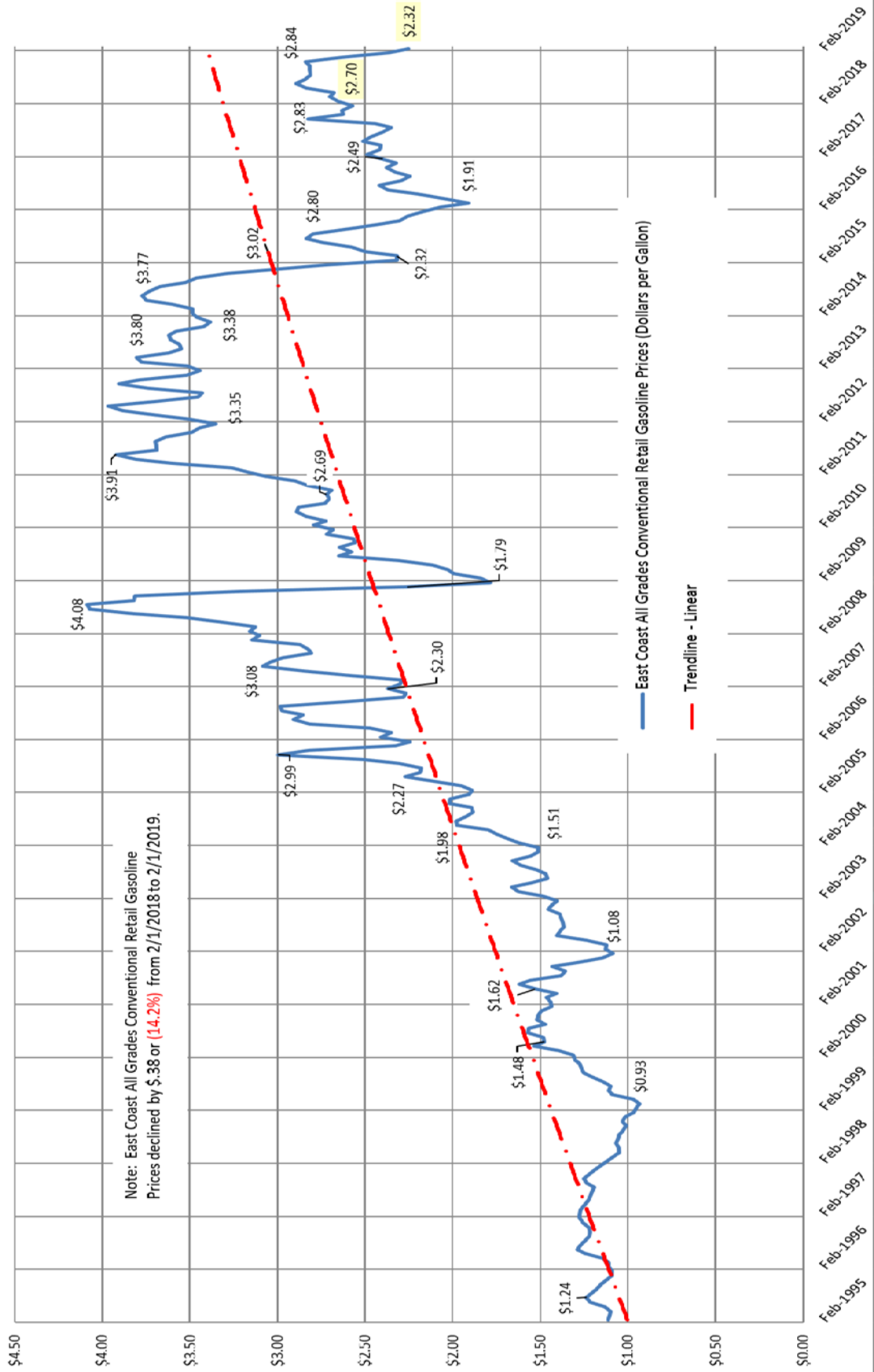
For Fiscal Years 2015 to 2020

Net of Revenue



East Coast All Grades Conventional Retail Gasoline Prices

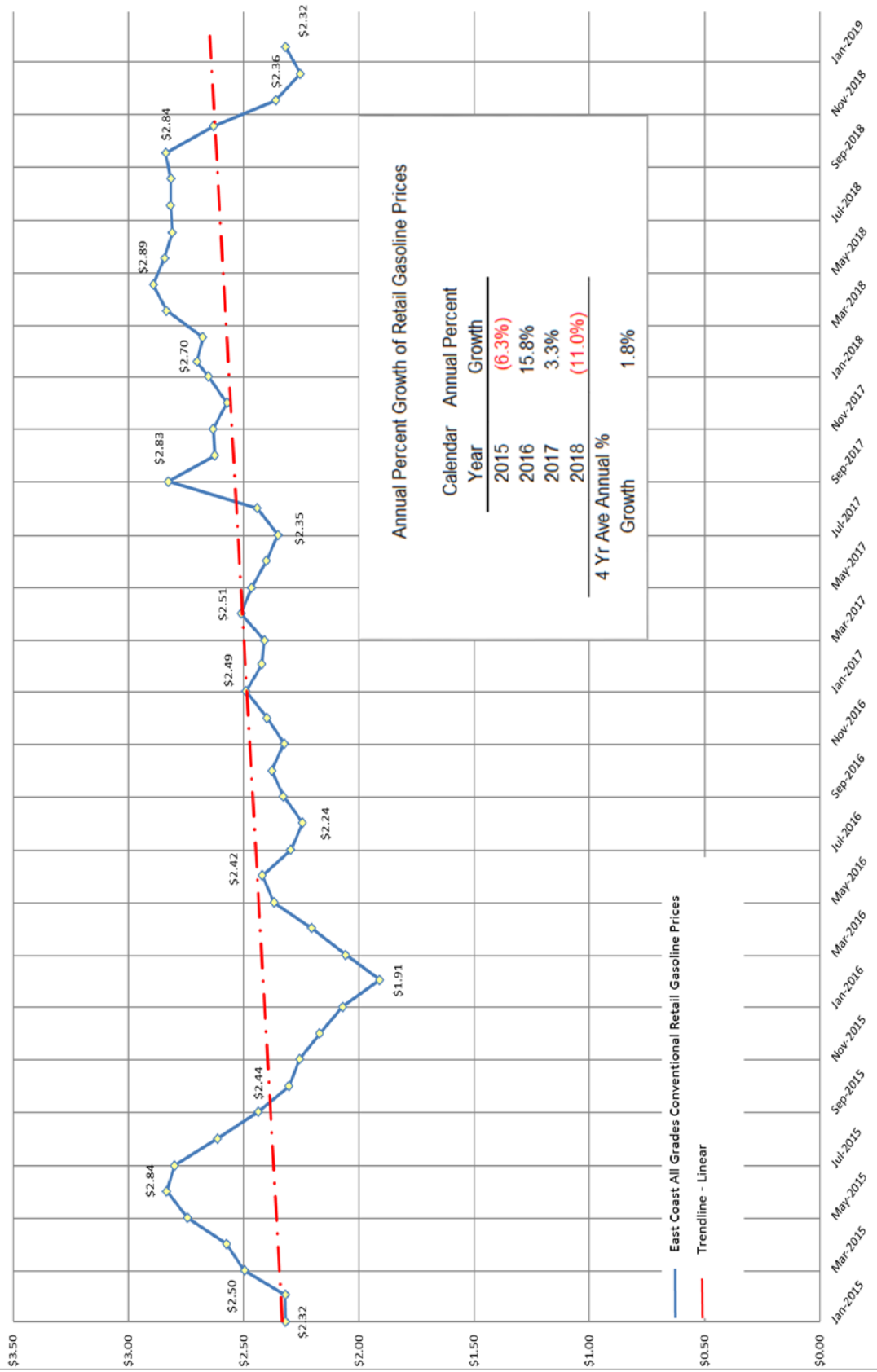
Source of Data: U.S. Energy Information Administration - Long Term Price Movements
Dollars Per Gallon for the Period December 1995 to February 2019 with Linear Trendline



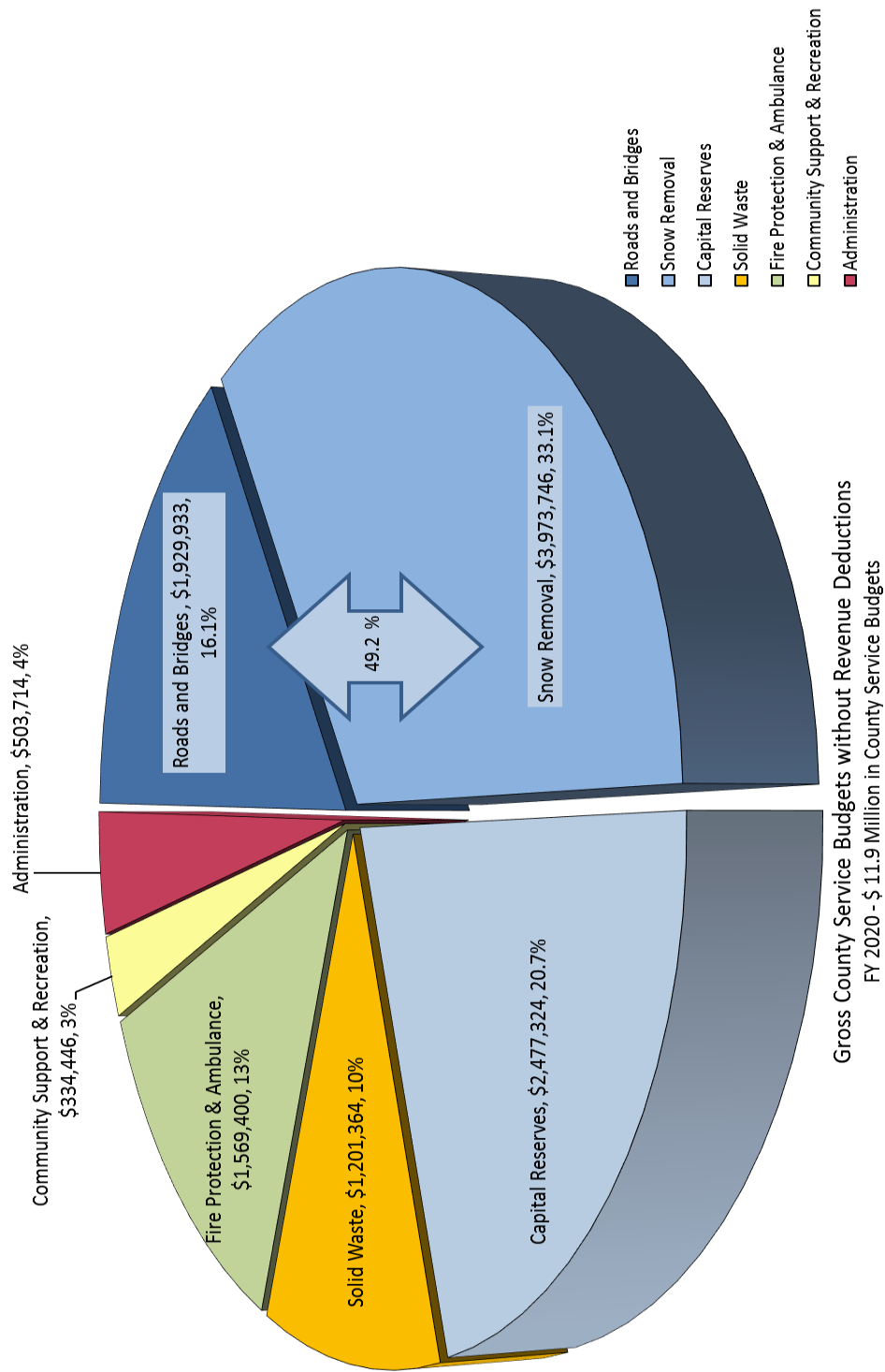
East Coast All Grades Conventional Retail Gasoline Prices - Short Term Price Movements

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

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



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

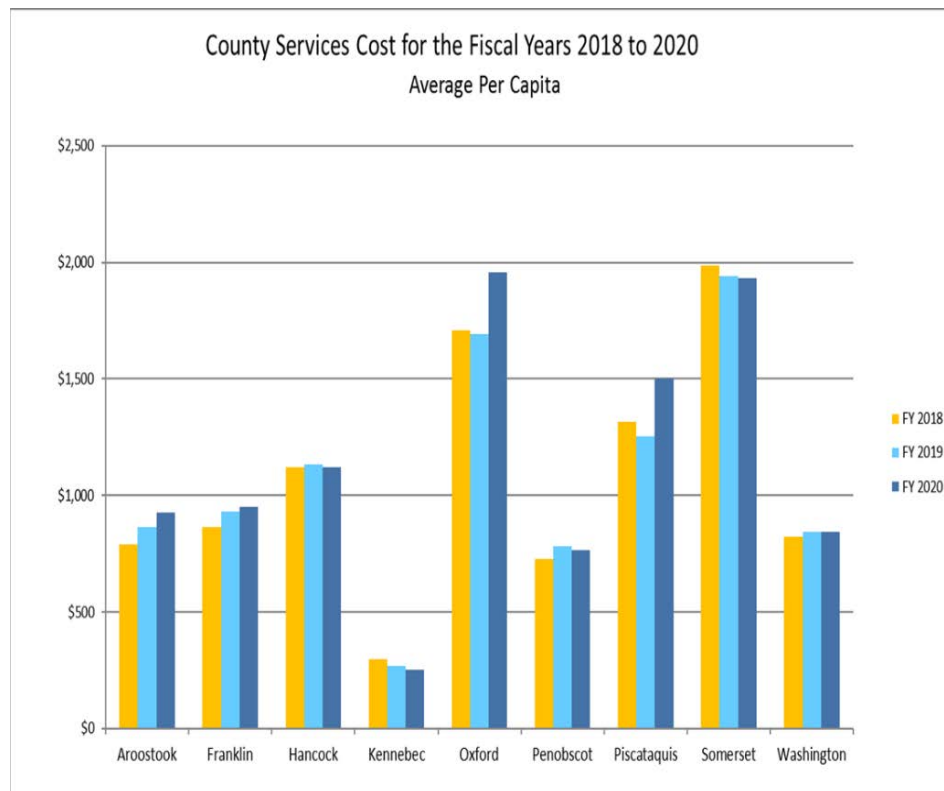


SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY *

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

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

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



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FISCAL YEAR 2020 MCC BUDGET ANALYSIS

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

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

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

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

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

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

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

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

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

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

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

No Change from FY 2019.

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

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

No Change from FY 2019

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Aroostook County ~ \$1,511,803

Up 7.0%, or \$98,577

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

Franklin County ~ \$976,795

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

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

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

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

Hancock County ~ \$239,050

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

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

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

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

Kennebec County ~ \$10,870

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

Oxford County ~ \$1,459,650

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

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

Penobscot County ~ \$1,125,982

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

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

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

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

Piscataquis County ~ \$1,156,857

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

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

Piscataquis County ~cont.

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

Somerset County ~ \$1,618,913

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

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

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

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

Washington County ~ \$1,032,529

Decreased insignificantly, -\$235 from FY 2019

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

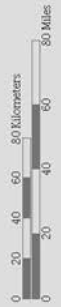
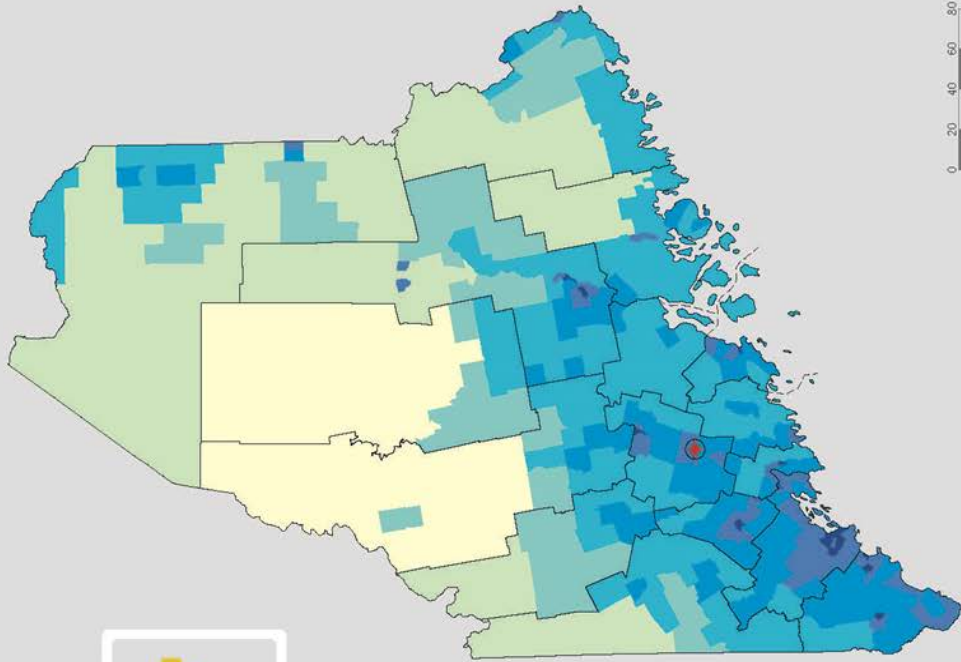
Fiscal Year - Actual TIF Payments				
PRIOR YEARS	2016-2017	2017-2018	2018-2019	TOTAL
\$7,953,010	\$642,749	\$612,323	\$576,469	\$9,784,551

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COUNTY BUDGET ANALYSIS

2010 Census: Maine Profile

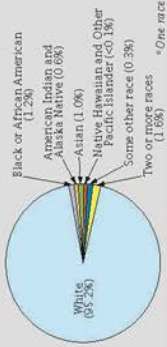
Population Density by Census Tract



United States
Census
Bureau

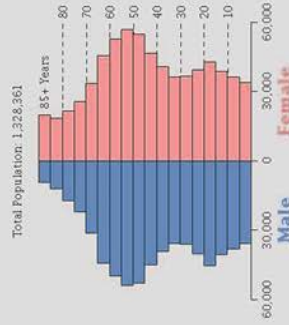
U.S. Department of Commerce Economics and Statistics Administration U.S. CENSUS BUREAU

State Race* Breakdown



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

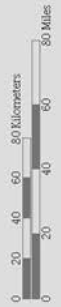
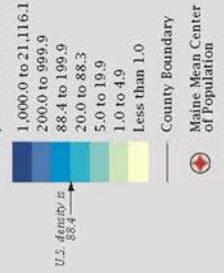
Population by Sex and Age



Housing Tenure



People per Square Mile by Census Tract



United States
Census
Bureau

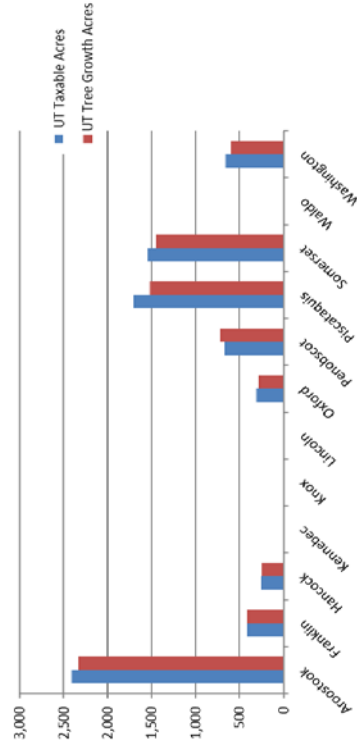
U.S. Department of Commerce Economics and Statistics Administration U.S. CENSUS BUREAU

UNORGANIZED TERRITORY STATISTICS BY COUNTY

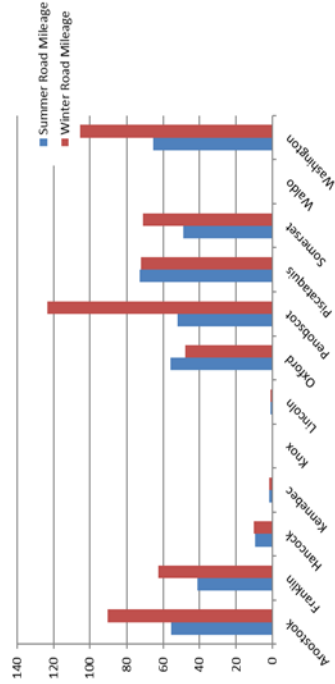
Source: Maine Revenue Services
(In Thousands)

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

Unorganized Territory Tree Growth Acres
By County For Tax Year 2019



Road Maintenance for Unorganized Territory
By County For Tax Year 2019



UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2020

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

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

** Note: Does not include county taxes or overlay

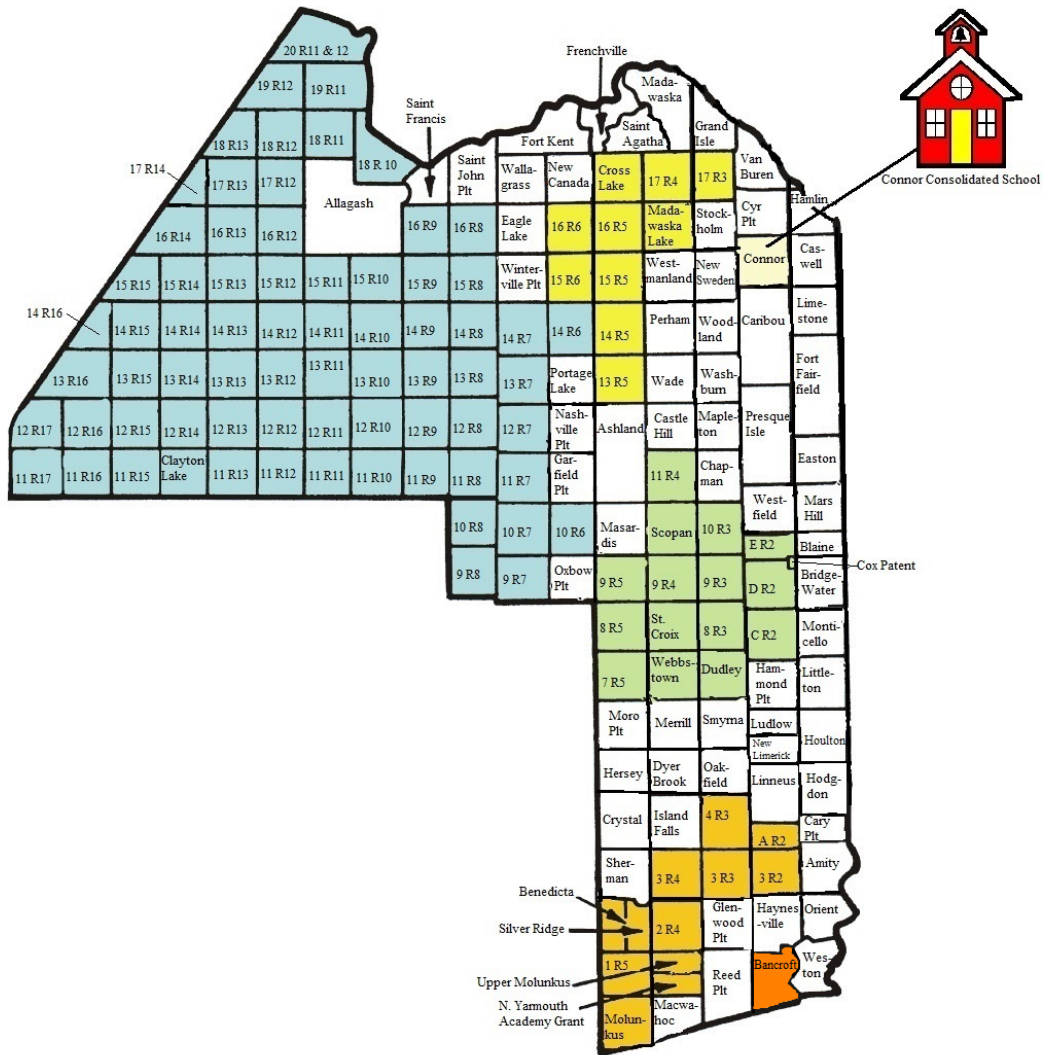
UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES 2019-2020

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

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

** Note: Does not include county taxes or overlay

Aroostook County Unorganized Territory 2010 Resident Population Census



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

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

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

***Bancroft deorganized June, 2015

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2020

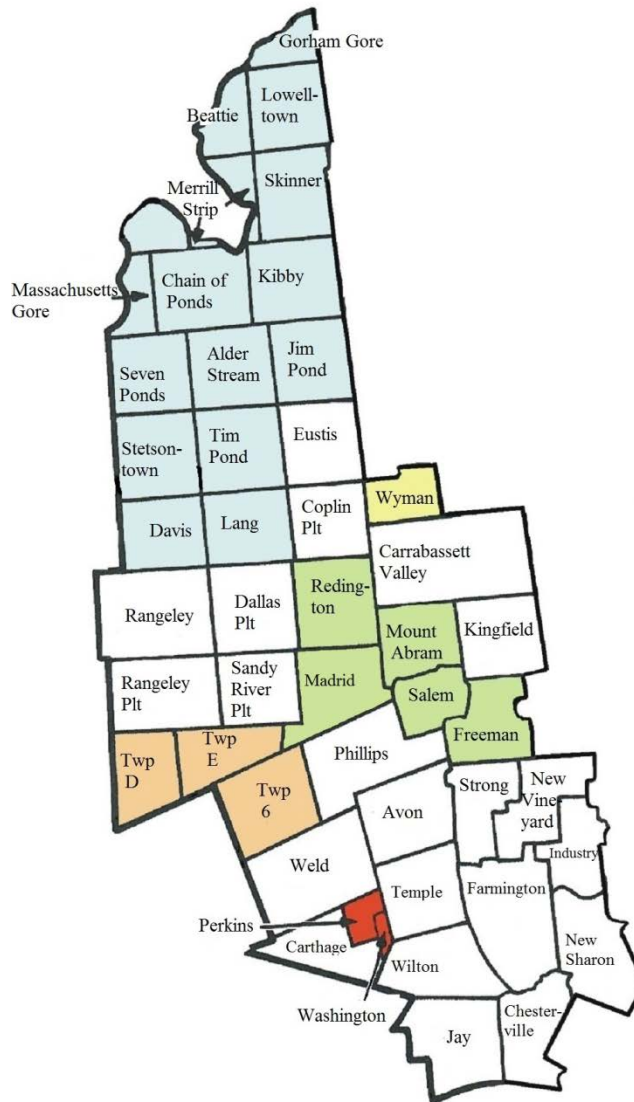
Aroostook

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

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

** Note: Does not include county taxes or overlay

Franklin County Unorganized Territory 2010 Resident Population Census



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

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2020

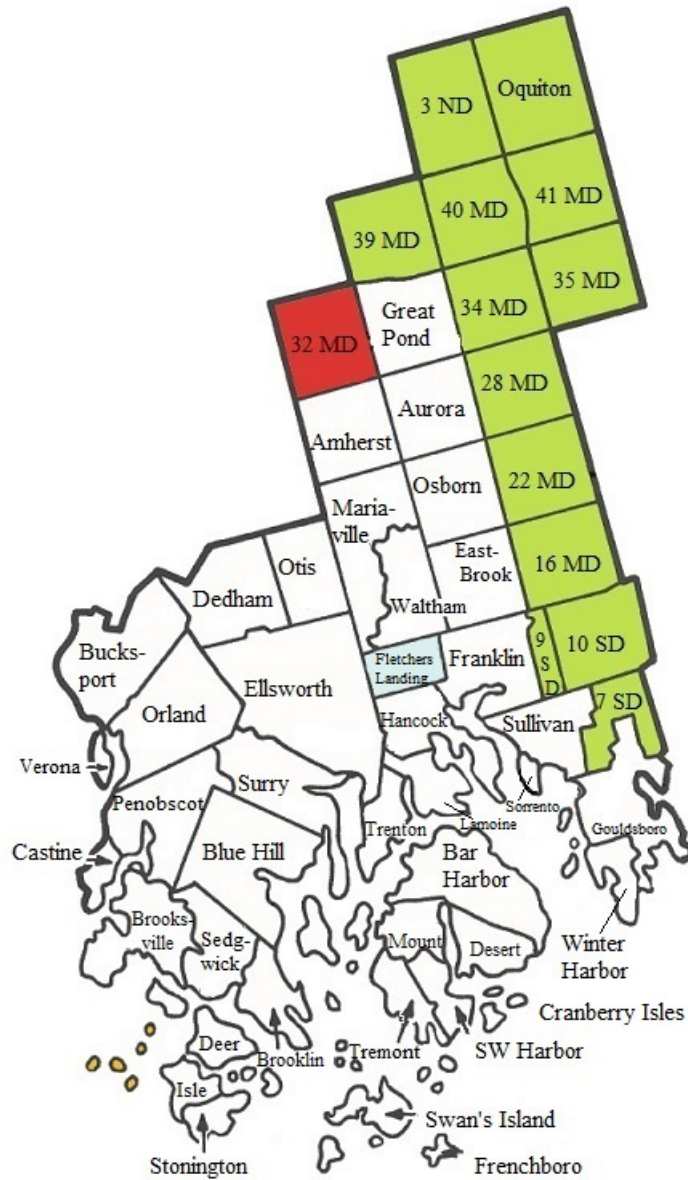
Franklin

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

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

** Note: Does not include county taxes or overlay

Hancock County Unorganized Territory 2010 Resident Population Census

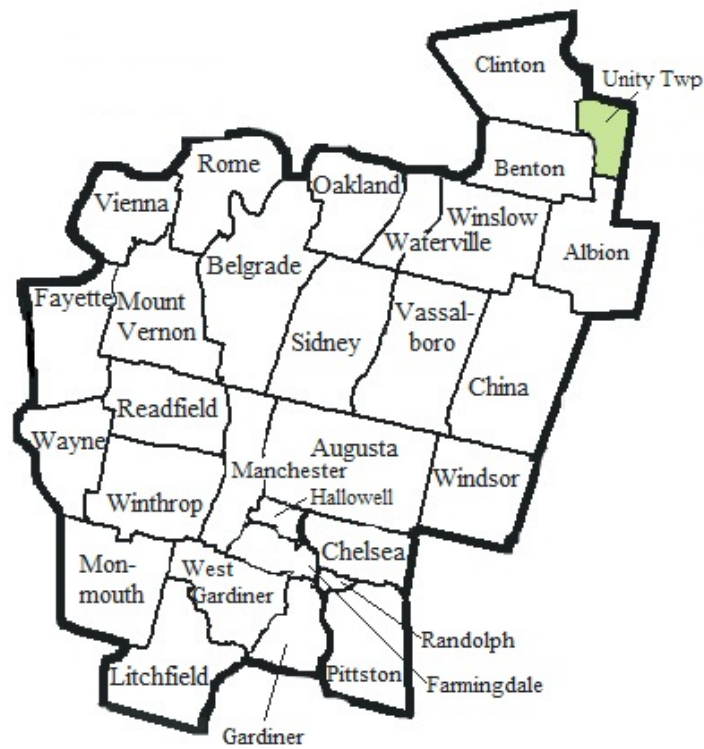


U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Hancock:															
Central	138	138	117	5	2	20	12	8	4	105	99	71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

Hancock

** Note: Does not include county taxes or overlay

Kennebec County Unorganized Territory 2010 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2020

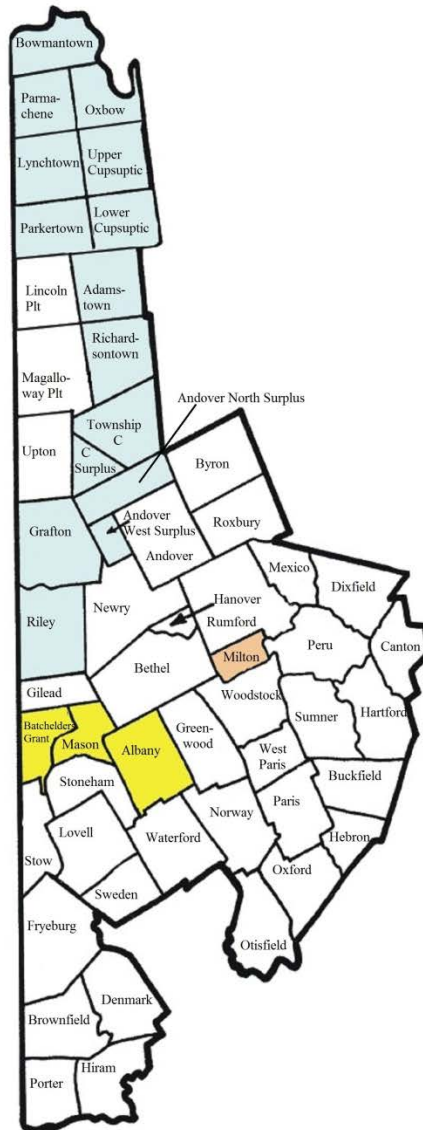
Kennebec

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

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

** Note: Does not include county taxes or overlay

Oxford County Unorganized Territory 2010 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2020

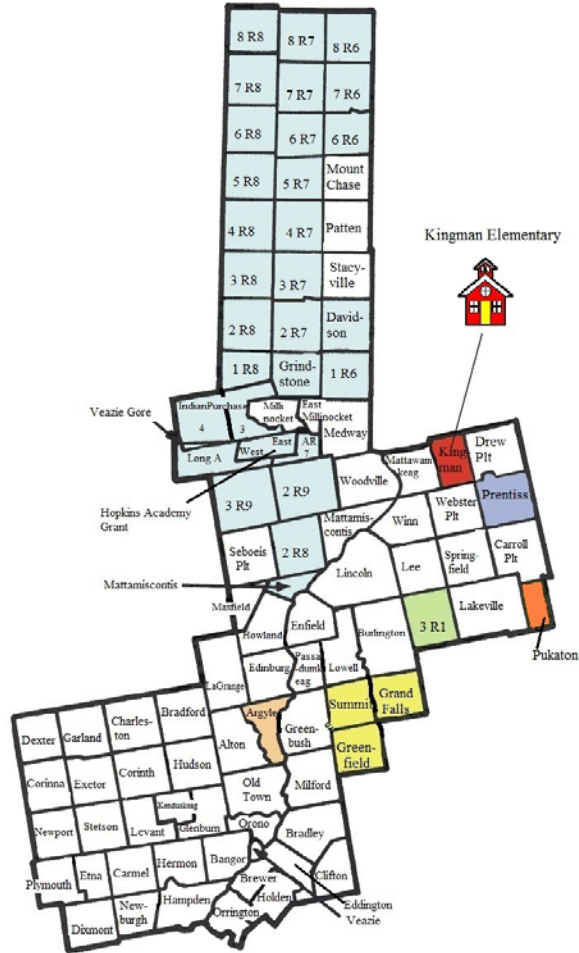
Oxford

	2015	2016	% Increase (-) Decrease	2017	% Increase (-) Decrease	2018	% Increase (-) Decrease	2019	% Increase (-) Decrease	2020	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 232,800	233,000	0.1	278,000	19.3	276,500	-0.5	261,500	-5.4	271,500	3.8
Snow Removal	202,000	218,000	7.9	218,000	0.0	230,000	5.5	230,000	0.0	240,000	4.3
Solid Waste	78,540	78,000	-0.7	83,000	6.4	83,000	0.0	85,000	2.4	87,000	2.4
Fire Protection & Public Safety	134,360	134,988	0.5	137,795	2.1	137,995	0.1	140,700	2.0	141,500	0.6
Community Support & Recreation	6,800	6,800	0.0	2,000	-70.6	9,800	390.0	11,200	14.3	13,700	22.3
Other Services	11,600	11,952	3.0	17,700	48.1	14,600	-17.5	14,600	0.0	15,600	6.8
Subtotal County Services	666,100	682,740	2.5	736,495	7.9	751,895	2.1	743,000	-1.2	769,300	3.5
Other:											
Contingent	25,000	25,000	0.0	25,000	0.0	25,000	0.0	25,000	0.0	25,000	0.0
Capital/Equip/Paving Reserve	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Capital - Outlay	500,000	500,000	0.0	500,000	0.0	500,000	0.0	500,000	0.0	600,000	20.0
Capital - Reserve	100,000	145,000	0.0	100,000	0.0	100,000	N/A	100,000	0.0	200,000	100.0
Subtotal Other	625,000	670,000	7.2	625,000	-6.7	625,000	0.0	625,000	0.0	825,000	32.0
Administration	64,555	67,637	4.8	68,075	0.6	68,845	1.1	73,400	6.6	79,700	8.6
Total County Services Budget	1,355,655	1,420,377	4.8	1,429,570	0.6	1,445,740	1.1	1,441,400	-0.3	1,674,000	16.1
Estimated Revenues:											
Local Road Assistance	60,396	58,140	-3.7	58,140	0.0	58,140	0.0	53,600	-7.8	54,000	0.7
Excise Taxes	105,000	110,000	4.8	110,000	0.0	110,000	0.0	120,000	9.1	140,000	16.7
Snowmobile	300	300	0.0	300	0.0	300	0.0	200	-33.3	350	75.0
Other	4,000	4,000	0.0	4,000	0.0	4,000	0.0	5,000	25.0	20,000	300.0
Total Estimated Revenues	169,696	172,440	1.6	172,440	0.0	172,440	0.0	178,800	3.7	214,350	19.9
Unassigned Fund Balance Transfer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tax Commitment before TIF	1,185,959	1,247,937	5.2	1,257,130	0.7	1,273,300	1.3	1,262,600	-0.8	1,459,650	15.6
*TIF Tax Commitment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
**Total Tax Commitment	\$ 1,185,959	1,247,937	5.2	1,257,130	0.7	1,273,300	1.3	1,262,600	-0.8	1,459,650	15.6

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

** Note: Does not include county taxes or overlay

Penobscot County Unorganized Territory 2010 Resident Population Census



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

*Prentiss deorganized June, 1990

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

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

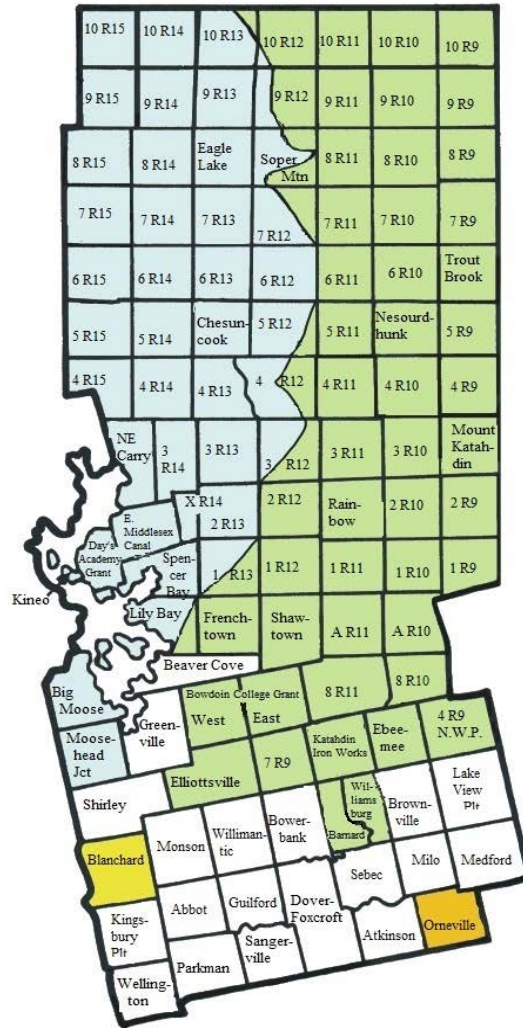
Six Year Comparison Ended June 30, 2020

Penobscot											
	<u>2015</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>	<u>2017</u>	<u>% Increase (-) Decrease</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 106,050	105,750	-0.3	105,500	-0.2	105,000	-0.5	105,000	0.0	105,750	0.7
Snow Removal	818,575	845,201	3.3	880,460	4.2	852,259	-3.2	879,749	3.2	889,187	1.1
Solid Waste	207,950	228,882	10.1	236,275	3.2	234,642	-0.7	230,820	-1.6	198,120	-14.2
Fire Protection & Public Safety	86,621	90,195	4.1	97,073	7.6	96,070	-1.0	102,090	6.3	106,385	4.2
Community Support & Recreation	26,700	26,830	0.5	27,490	2.5	27,855	1.3	28,155	1.1	30,195	7.2
Other Services	3,000	3,250	8.3	3,250	0.0	3,700	13.8	4,000	8.1	4,000	0.0
Subtotal County Services	1,248,896	1,300,108	4.1	1,350,048	3.8	1,319,526	-2.3	1,349,814	2.3	1,333,637	-1.2
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	183,900	189,000	2.8	202,000	6.9	277,285	37.3	257,000	-7.3	289,500	12.6
Capital - Outlay	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal Other	183,900	189,000	2.8	202,000	6.9	277,285	37.3	257,000	-7.3	289,500	12.6
Administration	71,640	74,455	3.9	77,602	4.2	79,841	2.9	80,341	0.6	81,157	1.0
Total County Services Budget	1,504,436	1,563,563	3.9	1,629,650	4.2	1,676,652	2.9	1,687,155	0.6	1,704,294	1.0
Estimated Revenues:											
Local Road Assistance	100,000	90,000	-10.0	90,000	0.0	90,000	0.0	90,000	0.0	90,000	0.0
Excise Taxes	180,000	190,000	5.6	200,000	5.3	215,000	7.5	215,000	0.0	215,000	0.0
Snowmobile	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	88,545	98,205	10.9	95,584	-2.7	73,428	-23.2	50,207	-31.6	50,290	0.2
Subtotal Revenues	368,545	378,205	2.6	385,584	2.0	378,428	-1.9	355,207	-6.1	355,290	0.0
Unassigned Fund Balance Transfer	115,488	151,822	31.5	176,775	16.4	227,115	28.5	179,296	-21.1	223,022	24.4
Tax Commitment before TIF	1,020,403	1,033,536	1.3	1,067,291	3.3	1,071,109	0.4	1,152,652	7.6	1,125,982	-2.3
*TIF Tax Commitment	0	0	0.0	0	0.0	453,378		566,000	24.8	578,312	2.2
**Tax Commitment	\$ 1,020,403	1,033,536	1.3	1,067,291	3.3	1,524,487	42.8	1,718,652	12.7	1,704,294	-0.8

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

**Note: Does not include county taxes or overlay

Piscataquis County Unorganized Territory 2010 Resident Population Census



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

*Blanchard deorganized in 1985

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

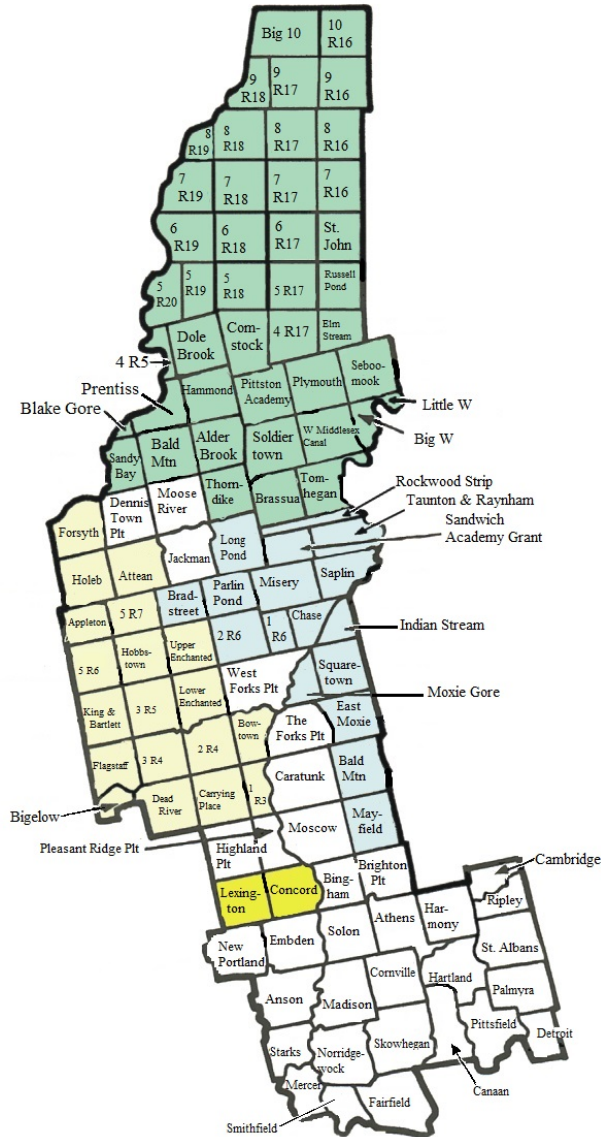
Piscataquis

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

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

**Note: Does not include county taxes or overlay

Somerset County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Somerset:															
Central	289	336	338	15	12	32	36	18	7	271	283	177	158	166	169
Northeast	377	354	390	11	10	43	29	22	10	278	341	181	191	881	1029
Northwest	8	46	62	3	1	6	7	2	1	35	53	29	31	423	563
Seboomook	19	45	48	0	3	6	4	1	3	38	38	53	21	315	320
	693	781	838	29	26	87	76	43	21	622	715	440	401	1,785	2,081

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2020

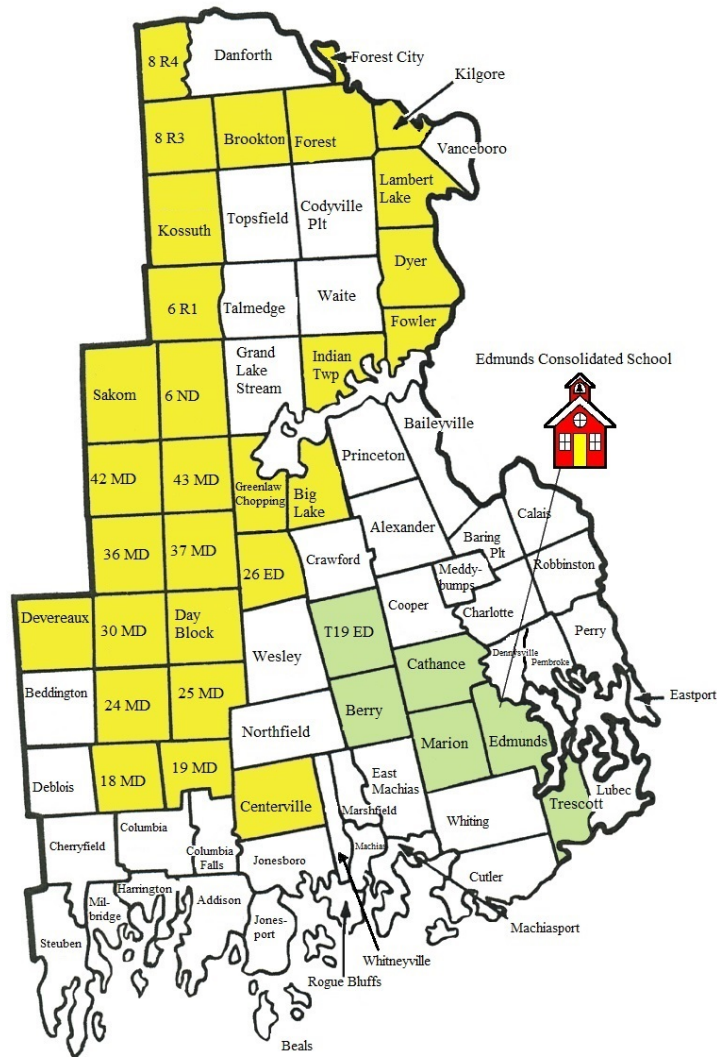
Somerset

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

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

** Note: Does not include county taxes or overlay

Washington County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Washington:															
East Central	661	768	728	41	39	113	73	36	33	578	583	367	321	242	247
North **	496	547	499	27	23	70	47	25	28	425	401	268	223	7476	811
Centerville***	30	26	N/A	3	N/A	3	N/A	0	N/A	20	N/A	19	N/A	5	N/A
	1,187	1,341	1,227	71	62	186	120	61	61	1,023	984	654	544	7,723	1,058
*Cathance Township (FKA Township 14) deorganized in April, 1986 and population added to East Central **Big Lake Township (FKA Township 21) deorganized in April 1983 and population added to North ***Centerville deorganized July 1, 2004 and population added to North															

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2020

Washington

	2015	2016	% Increase (-) Decrease	2017	% Increase (-) Decrease	2018	% Increase (-) Decrease	2019	% Increase (-) Decrease	2020	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 326,046	299,095	-8.3	316,875	5.9	344,536	8.7	386,429	12.2	450,940	16.7
Snow Removal	462,755	457,740	-1.1	478,931	4.6	478,459	-0.1	490,829	2.6	479,890	-2.2
Solid Waste	117,713	113,358	-3.7	123,141	8.6	108,521	-11.9	108,457	-0.1	103,997	-4.1
Fire Protection & Public Safety	152,130	145,580	-4.3	186,543	28.1	168,349	-9.8	157,710	-6.3	168,699	7.0
Community Support & Recreation	58,166	50,271	-13.6	39,650	-21.1	25,850	-34.8	30,900	19.5	37,900	22.7
Other Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal County Services	1,116,810	1,066,044	-4.5	1,145,140	7.4	1,125,715	-1.7	1,174,325	4.3	1,241,426	5.7
Other:											
Contingent	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Capital/Equip/Paving Reserve	0.0	125,000	0.0	125,000	0.0	134,000	7.2	136,000	1.5	195,500	43.8
Capital - Outlay	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Capital - Reserve	145,000	16,000	-89.0	28,000	75.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal Other	145,000	141,000	-2.8	153,000	8.5	134,000	-12.4	136,000	1.5	195,500	43.8
Administration	31,545	37,418	18.6	35,050	-6.3	34,643	-1.2	34,724	0.2	34,486	-0.7
Total County Services Budget	1,293,355	1,244,462	-3.8	1,333,190	7.1	1,294,358	-2.9	1,345,049	3.9	1,471,412	9.4
Estimated Revenues:											
Local Road Assistance	80,000	75,000	-6.3	75,000	0.0	76,000	1.3	74,341	-2.2	75,560	1.6
Excise Taxes	215,000	210,000	-2.3	186,000	-11.4	187,550	0.8	217,409	15.9	329,738	51.7
Snowmobile	550	550	0.0	550	0.0	0.0	0.0	308	0.0	244	-20.8
Other	13,700	18,300	33.6	13,500	-26.2	22,400	65.9	20,227	-9.7	33,341	64.8
Subtotal Revenues	309,250	303,850	-1.7	275,050	-9.5	285,950	4.0	312,285	9.2	438,883	40.5
Unassigned Fund Balance Transfer	145,000	70,000	-51.7	80,000	14.3	0.0	0.0	0.0	0.0	0.0	0.0
Tax Commitment before TIF	839,105	1,010,612	20.4	1,138,140	12.6	1,008,408	-11.4	1,032,764	2.4	1,032,529	0.0
*TIF Tax Commitment	1,032,224	948,139	-8.1	704,000	-30.3	610,612	-13.3	612,323	0.3	576,470	-5.9
**Total Tax Commitment	\$ 1,871,329	1,958,751	4.7	1,842,140	-6.0	1,619,020	-12.1	1,645,087	1.6	1,608,999	-2.2

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

** Note: Does not include county taxes or overlay

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APPENDIX

Funding State and County Services In the Unorganized Territory Tax District

STATE AND COUNTY SERVICES

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

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

1) State Agency Services

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

2) County Services

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

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

MUNICIPAL COST COMPONENTS LEGISLATION

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

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

THE ANNUAL LEVY OF UT TAX

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

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

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

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

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

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

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

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

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

TIF District Valuation

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

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

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

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