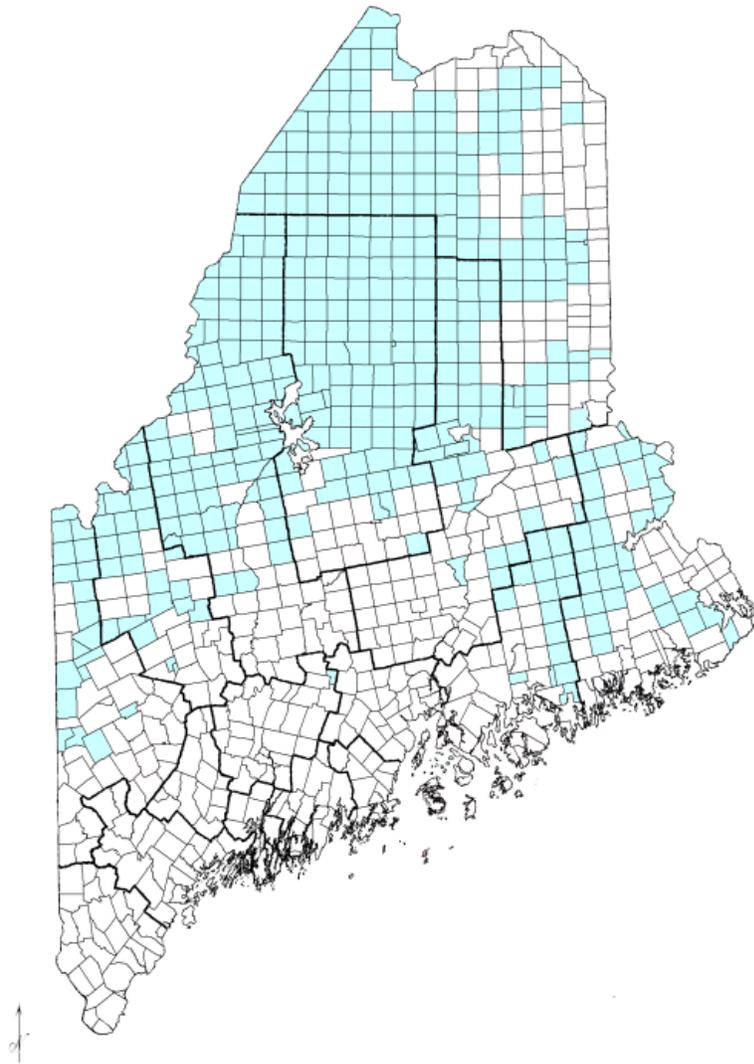


DRAFT

**UNORGANIZED TERRITORY
MUNICIPAL COST COMPONENTS**



FISCAL YEAR 2021-2022

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An Act to Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2021-22

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 2021-22 is as follows:

Fiscal Administration - Office of the State Auditor	\$	268,965
Education		12,997,237
Forest Fire Protection		150,000
Human Services - General Assistance		65,000
Property Tax Assessment		1,226,503
Land Use Planning Commission		608,825
TOTAL STATE AGENCIES	\$	15,316,530
County Reimbursements for Services		
Aroostook	\$	1,759,291
Franklin		1,177,316
Hancock		208,994
Kennebec		9,125
Lincoln		22,249
Oxford		1,417,500
Penobscot		1,660,050
Piscataquis		1,536,881
Somerset		2,146,576
Washington		1,235,710
TOTAL COUNTY SERVICES	\$	11,173,692

COUNTY TAX INCREMENT FINANCING DISTRUBUTIONS FROM FUND

Tax Increment Financing Payments	4,273,092
TOTAL REQUIREMENTS	\$ 30,763,314
COMPUTATION OF ASSESSMENT	
Requirements	\$ 30,763,314
Less Revenue Deductions:	
General Revenue	
Municipal Revenue Sharing	\$ 110,000
Miscellaneous Revenue	10,000
Use of Unassigned Fund Balance	1,750,401
TOTAL GENERAL REVENUE DEDUCTIONS	\$ 1,870,401
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	\$ 460,000
TOTAL REVENUE DEDUCTIONS	\$ 2,330,401
TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY (Title 36 §1602)	\$ 28,432,913

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

SUMMARY

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

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GENERAL ANALYSIS

MUNICIPAL COST COMPONENTS BUDGETS BEFORE COUNTY TAXES AND OVERLAY

Six Year Comparison Ended June 30, 2022

	<u>2017</u>	<u>2018</u>	<u>% Increase (-)Decrease</u>	<u>2019</u>	<u>% Increase (-)Decrease</u>	<u>2020</u>	<u>% Increase (-)Decrease</u>	<u>2021</u>	<u>% Increase (-)Decrease</u>	<u>2022</u>	<u>% Increase (-)Decrease</u>
State Agencies											
Fiscal Administrator	\$ 251,277	\$ 225,510	(10.3)	\$ 233,077	3.4	\$ 243,730	4.6	\$ 245,718	0.8	\$ 268,965	9.5
Education	12,288,717	12,264,663	(0.2)	12,335,556	0.6	12,851,922	4.2	12,923,626	0.6	12,997,237	0.6
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	-	65,000	-
Maine Revenue Service	935,000	1,031,446	10.3	1,246,676	20.9	1,470,866	18.0	1,175,334	(20.1)	1,226,503	4.4
LUPC - Operations	544,194	549,577	1.0	569,905	3.7	588,000	3.2	599,144	1.9	608,825	1.6
Subtotal of State Agency	<u>14,234,188</u>	<u>14,286,196</u>	<u>0.4</u>	<u>14,600,214</u>	<u>2.2</u>	<u>15,369,518</u>	<u>5.3</u>	<u>15,158,822</u>	<u>(1.4)</u>	<u>15,316,530</u>	<u>1.0</u>
Less Deductions											
General	(1,903,945)	(1,090,000)	(42.8)	(490,000)	(55.0)	(560,000)	14.3	(929,663)	66.0	(1,870,401)	101.2
Educational	(419,049)	(425,768)	1.6	(385,000)	(9.6)	(385,000)	-	(460,000)	19.5	(460,000)	-
Total State Agencies	<u>11,911,194</u>	<u>12,770,428</u>	<u>7.2</u>	<u>13,725,214</u>	<u>7.5</u>	<u>14,424,518</u>	<u>5.1</u>	<u>13,769,159</u>	<u>(4.5)</u>	<u>12,986,129</u>	<u>(5.7)</u>
County Services											
Aroostook	1,251,259	1,288,800	3.0	1,413,226	9.7	1,511,803	7.0	1,660,229	9.8	1,759,291	6.0
Franklin	998,235	888,252	(11.0)	953,878	7.4	976,795	2.4	1,178,763	20.7	1,177,316	(0.1)
Hancock	236,660	238,750	0.9	241,550	1.2	239,050	(1.0)	236,850	(0.9)	208,994	(11.8)
Kennebec	10,669	12,823	20.2	11,595	(9.6)	10,870	(6.3)	12,125	11.5	9,125	(24.7)
Lincoln	-	-	-	-	-	-	-	-	-	22,249	100.0
Oxford	1,257,130	1,273,300	1.3	1,262,600	(0.8)	1,459,650	15.6	1,396,537	(4.3)	1,417,500	1.5
Penobscot	1,067,291	1,071,109	0.4	1,152,652	7.6	1,125,982	(2.3)	1,597,454	41.9	1,660,050	3.9
Piscataquis	962,139	1,014,232	5.4	965,963	(4.8)	1,156,857	19.8	1,347,370	16.5	1,536,881	14.1
Somerset	1,679,712	1,663,297	(1.0)	1,624,102	(2.4)	1,618,913	(0.3)	1,828,286	12.9	2,146,576	17.4
Washington	978,140	1,008,408	3.1	1,032,764	2.4	1,032,529	(0.0)	1,348,371	30.6	1,235,710	(8.4)
Total County Services	<u>8,441,235</u>	<u>8,458,971</u>	<u>0.2</u>	<u>8,658,330</u>	<u>2.4</u>	<u>9,132,449</u>	<u>5.5</u>	<u>10,605,985</u>	<u>16.1</u>	<u>11,173,692</u>	<u>5.4</u>
TAX COMMITMENT BEFORE TIF	<u>20,352,429</u>	<u>21,229,399</u>	<u>4.3</u>	<u>22,383,544</u>	<u>5.4</u>	<u>23,556,967</u>	<u>5.2</u>	<u>24,375,144</u>	<u>3.5</u>	<u>24,159,821</u>	<u>(0.9)</u>
TIF TAX COMMITMENT	<u>2,027,000</u>	<u>3,957,568</u>	<u>95.2</u>	<u>3,522,650</u>	<u>(11.0)</u>	<u>3,867,519</u>	<u>9.8</u>	<u>3,721,137</u>	<u>(3.8)</u>	<u>4,273,092</u>	<u>14.8</u>
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>\$ 22,379,429</u>	<u>\$ 25,186,967</u>	<u>12.5</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>\$ 28,432,913</u>	<u>1.2</u>

MUNICIPAL COST COMPONENTS BUDGETS AFTER COUNTY TAXES AND OVERLAY

Six Year Comparison Ended June 30, 2022

	<u>2017</u>	<u>2018</u>	<u>% Increase (-)Decrease</u>	<u>2019</u>	<u>% Increase (-)Decrease</u>	<u>2020</u>	<u>% Increase (-)Decrease</u>	<u>2021</u>	<u>% Increase (-)Decrease</u>	<u>2022</u>	<u>% Increase (-)Decrease</u>
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>\$ 22,379,429</u>	<u>\$ 25,186,967</u>	<u>12.5</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>\$ 28,432,913</u>	<u>1.2</u>
County Taxes	Actual County Taxes and Overlay										
										Estimated	
Aroostook	766,295	786,573	2.6	959,295	22.0	1,063,180	10.8	1,142,241	7.4	1,256,465	10.0
Franklin	407,043	399,300	(1.9)	423,927	6.2	442,212	4.3	410,718	(7.1)	423,040	3.0
Hancock	106,838	107,584	0.7	109,306	1.6	110,780	1.3	115,209	4.0	116,362	1.0
Kennebec	6,986	7,746	10.9	7,966	2.8	7,370	(7.5)	6,453	(12.4)	6,711	4.0
Knox	19,318	19,350	0.2	21,022	8.6	21,025	0.0	22,583	7.4	23,261	3.0
Lincoln	19,554	19,657	0.5	19,855	1.0	20,880	5.2	22,302	6.8	22,971	3.0
Oxford	218,068	219,851	0.8	274,015	24.6	303,497	10.8	306,527	1.0	331,049	8.0
Penobscot	424,979	441,854	4.0	493,374	11.7	514,303	4.2	555,853	8.1	594,763	7.0
Piscataquis	1,121,187	1,114,230	(0.6)	1,172,217	5.2	1,305,333	11.4	1,395,682	6.9	1,479,423	6.0
Somerset	1,971,415	2,066,899	4.8	2,127,282	2.9	2,150,971	1.1	2,134,386	(0.8)	2,198,418	3.0
Waldo	3,375	3,506	3.9	3,788	8.0	3,972	4.9	4,177	5.2	4,344	4.0
Washington	620,557	628,677	1.3	637,966	1.5	648,989	1.7	679,780	4.7	700,173	3.0
Total County Taxes	<u>5,685,615</u>	<u>5,815,227</u>	<u>2.3</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>7,156,978</u>	<u>5.3</u>
TAX COMMITMENT BEFORE OVERLAY	<u>28,065,044</u>	<u>31,002,194</u>	<u>10.5</u>	<u>32,156,207</u>	<u>3.7</u>	<u>34,016,998</u>	<u>5.8</u>	<u>34,892,192</u>	<u>2.6</u>	<u>35,589,891</u>	<u>2.0</u>
OVERLAY	<u>490,928</u>	<u>542,582</u>	<u>10.5</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>510,000</u>	<u>(17.7)</u>
TOTAL TAX COMMITMENT AFTER COUNTY TAXES & OVERLAY	<u><u>\$ 28,555,972</u></u>	<u><u>\$ 31,544,776</u></u>	<u><u>10.5</u></u>	<u><u>\$ 32,733,087</u></u>	<u><u>3.8</u></u>	<u><u>\$ 34,414,185</u></u>	<u><u>5.1</u></u>	<u><u>\$ 35,511,874</u></u>	<u><u>3.2</u></u>	<u><u>\$ 36,099,891</u></u>	<u><u>1.7</u></u>

AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYSIS

SOURCE: *Maine Revenue Services*

Tax Years 2006-2020

County	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
		*			**			***			*#		##		*
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
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
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
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
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
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
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
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
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
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
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
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
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

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

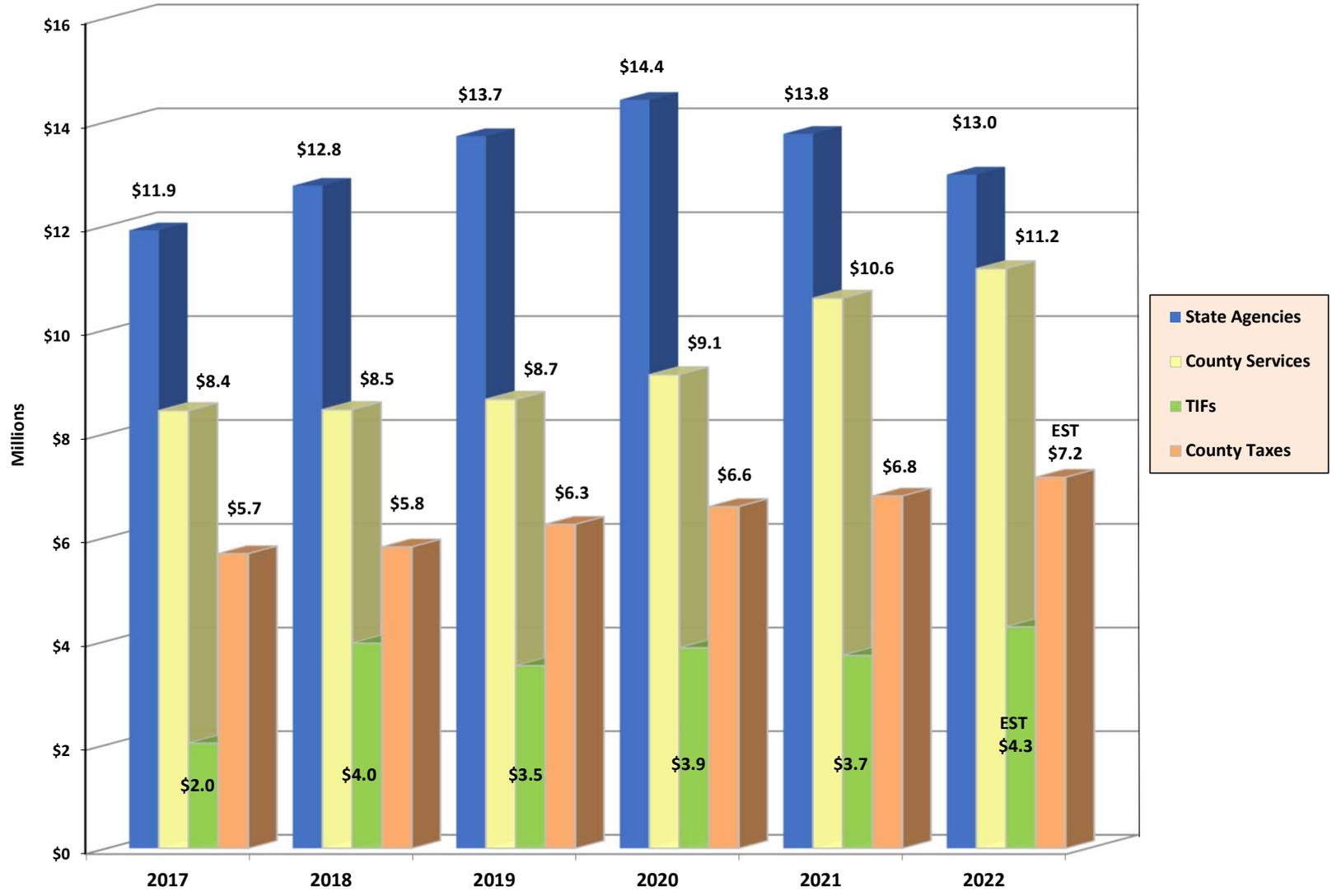
*** First year of Wind TIFs in Hancock County

First year of Omnibus Wind TIFs in Somerset and Hancock Counties

First year of Omnibus Wind TIF in Penobscot

CHARTS AND GRAPHS

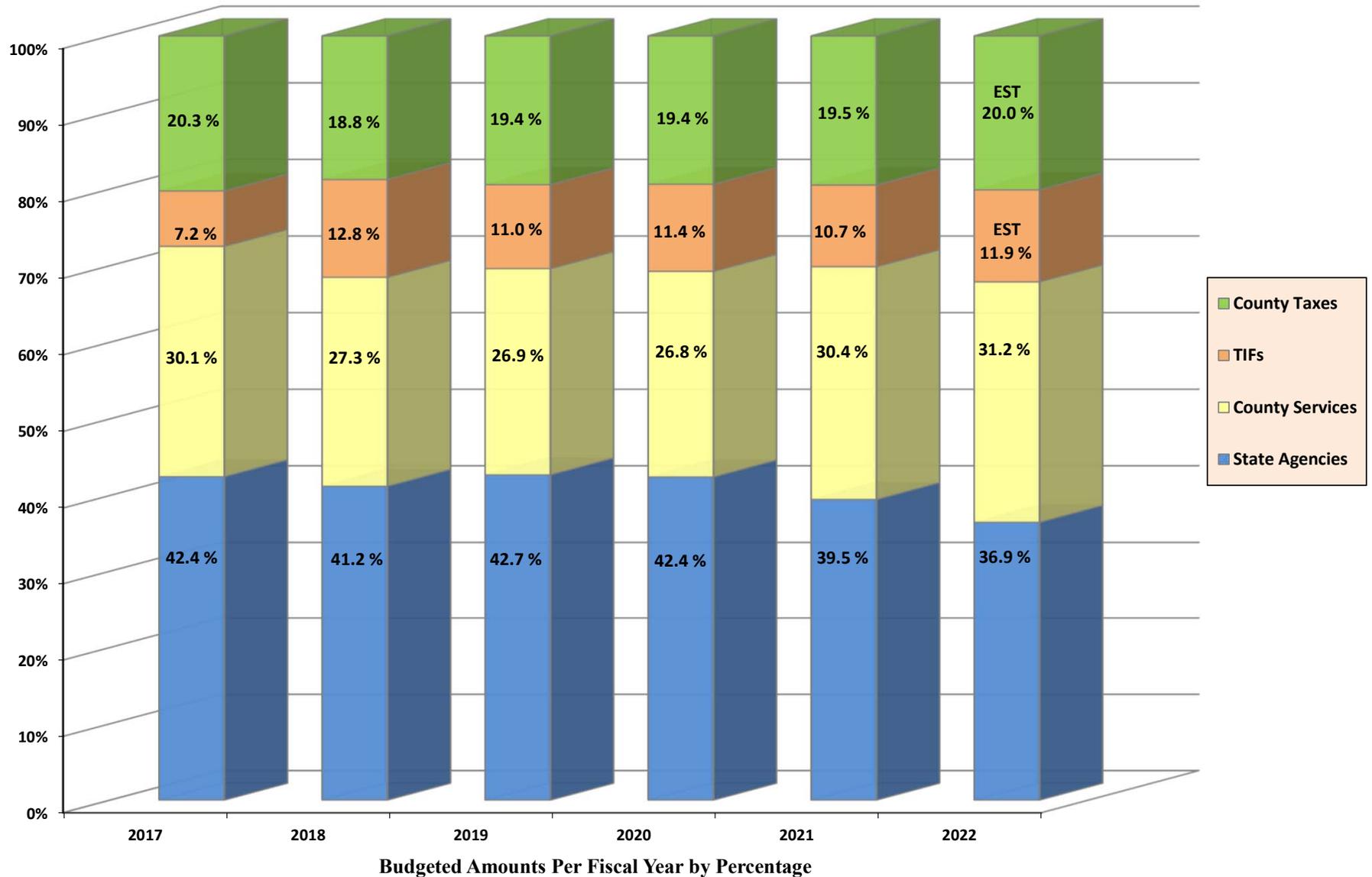
**UT Education and Services Fund
 Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue
 Fiscal Years 2017 to 2022**



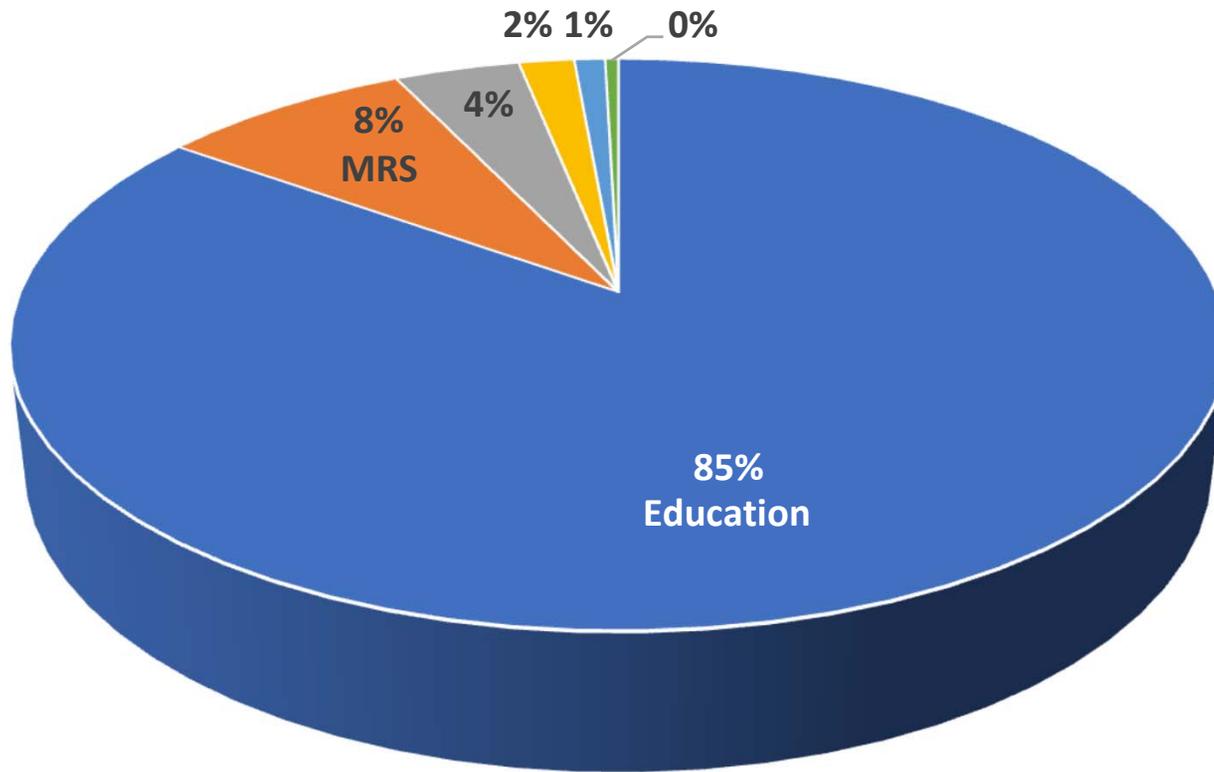
Budgeted Amounts Per Fiscal Year by Dollars

UT Education and Services Fund

Historical Municipal Cost Component Percentages with UT County Taxes - Net of Revenue Fiscal Years 2017 to 2022

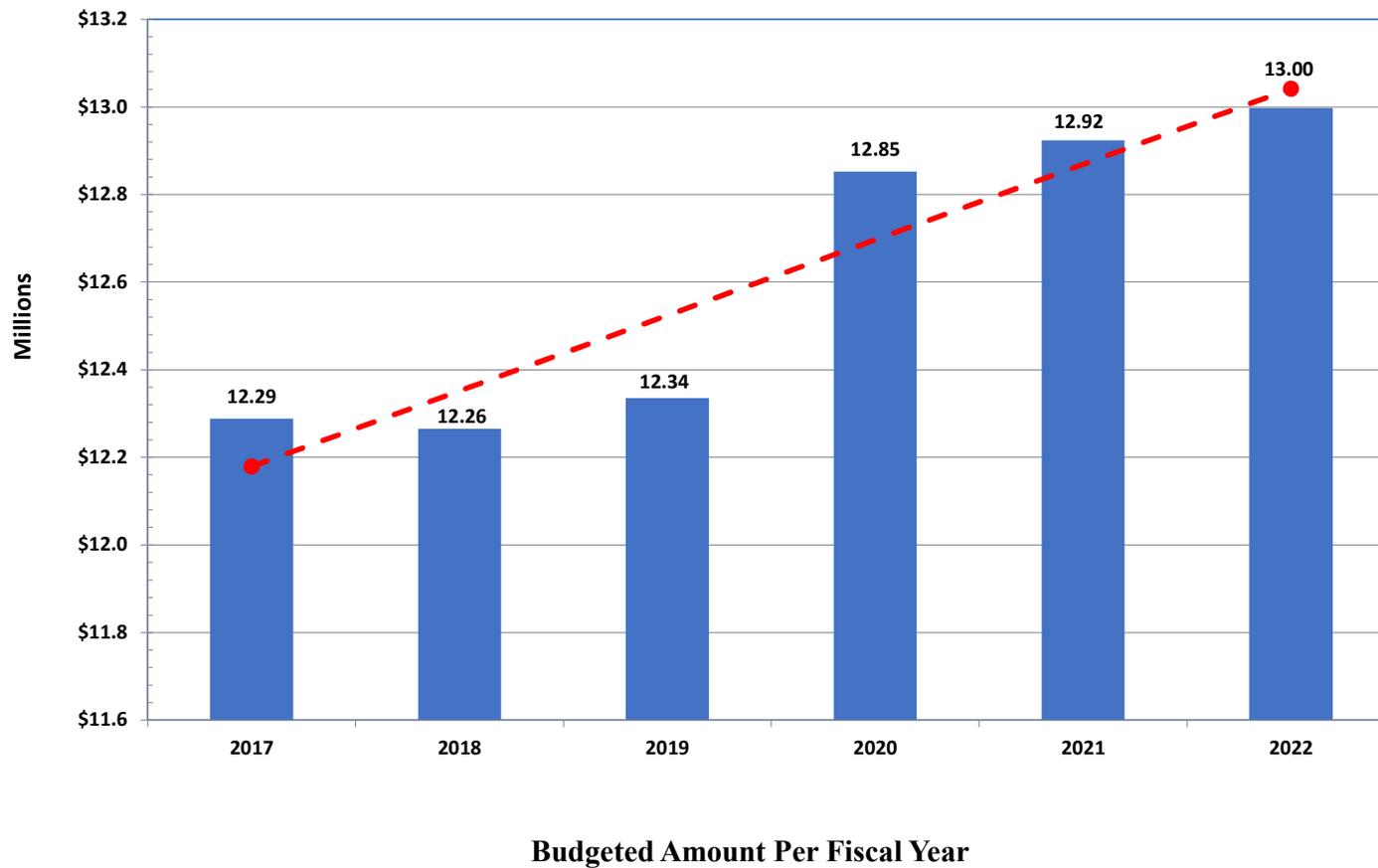


**UT Education and Services Fund
FY22 MCC State Agency Budget Components - Percentage
by Agency**



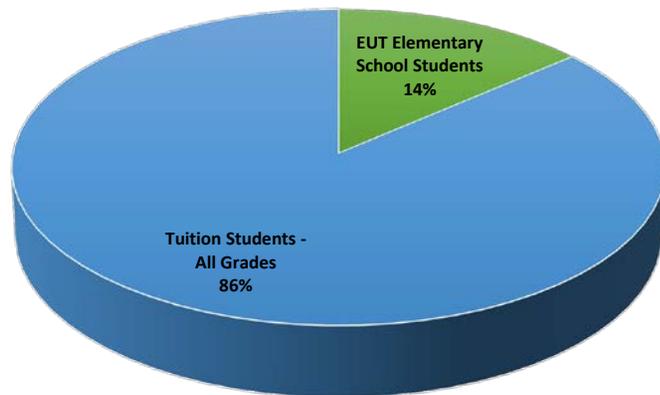
- Education
- LUPC - Operations
- Forest Fire Protection
- Maine Revenue Service - MRS
- Fiscal Administrator
- Human Services - General Assistance

**UT Education and Services Fund
Selected State Agencies Component - Education (EUT) - Fiscal Years 2017 to 2022
with Linear Trendline**



EUT Student Enrollment by Category For School Year 2021

School Year 2021 Enrollments are Estimates
based on April 1, 2020 Enrollments

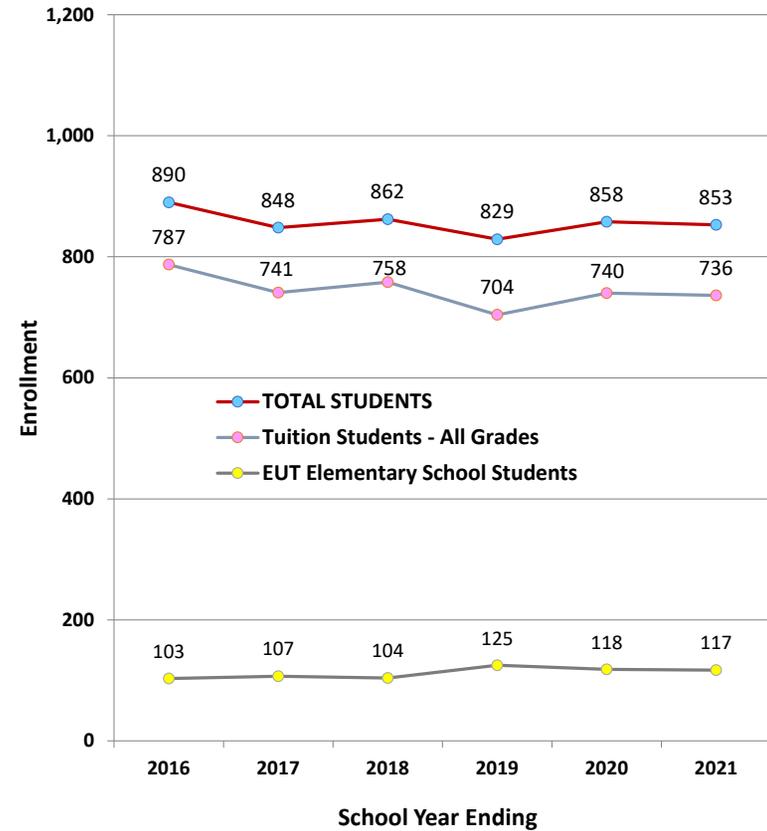


Total 2021 Student Enrollment - 853

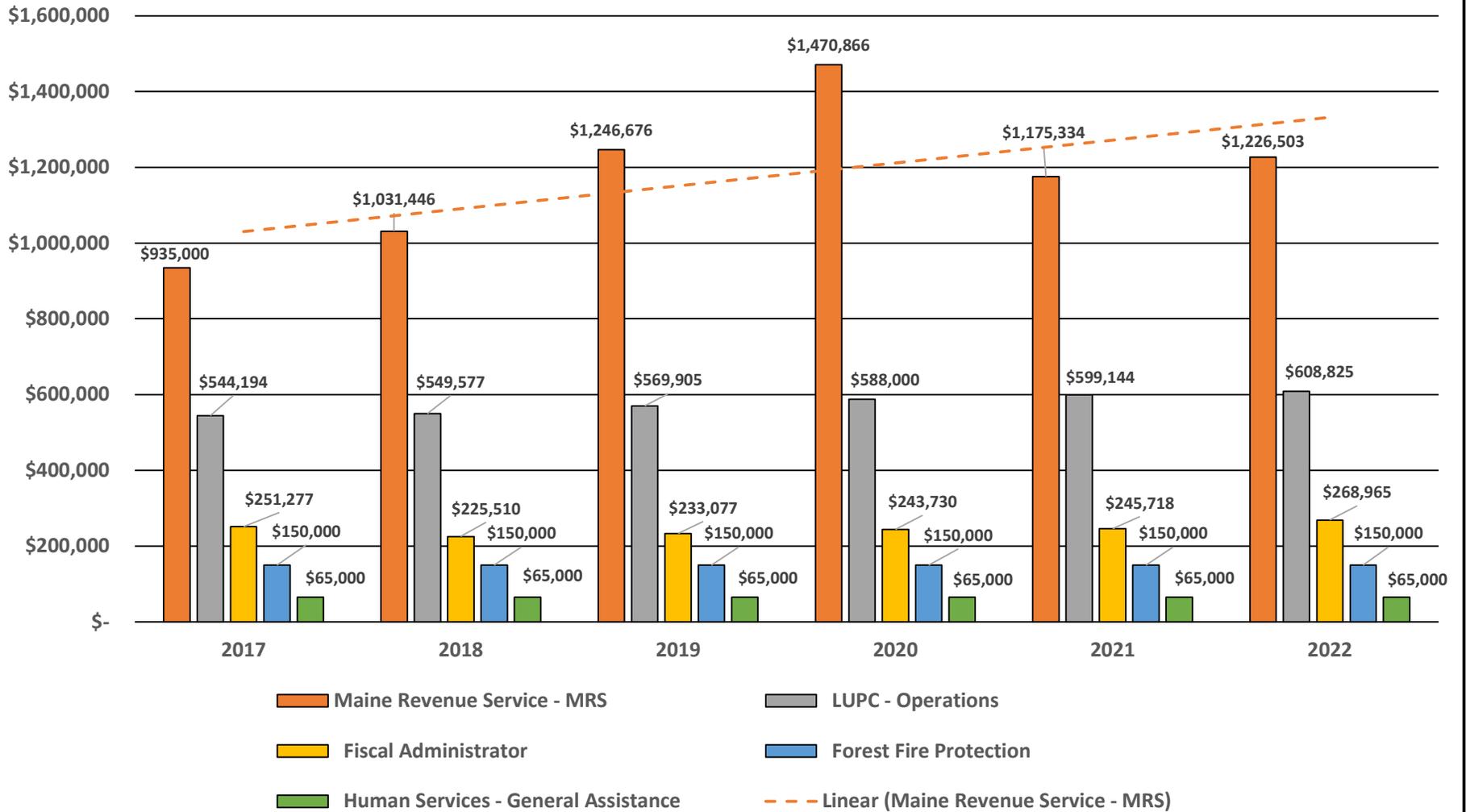
■ EUT Elementary School Students ■ Tuition Students - All Grades

Historical EUT Student Enrollment For School Years 2016 to 2021

School Year 2021 Enrollments are Estimates
based on April 1, 2020 Enrollments

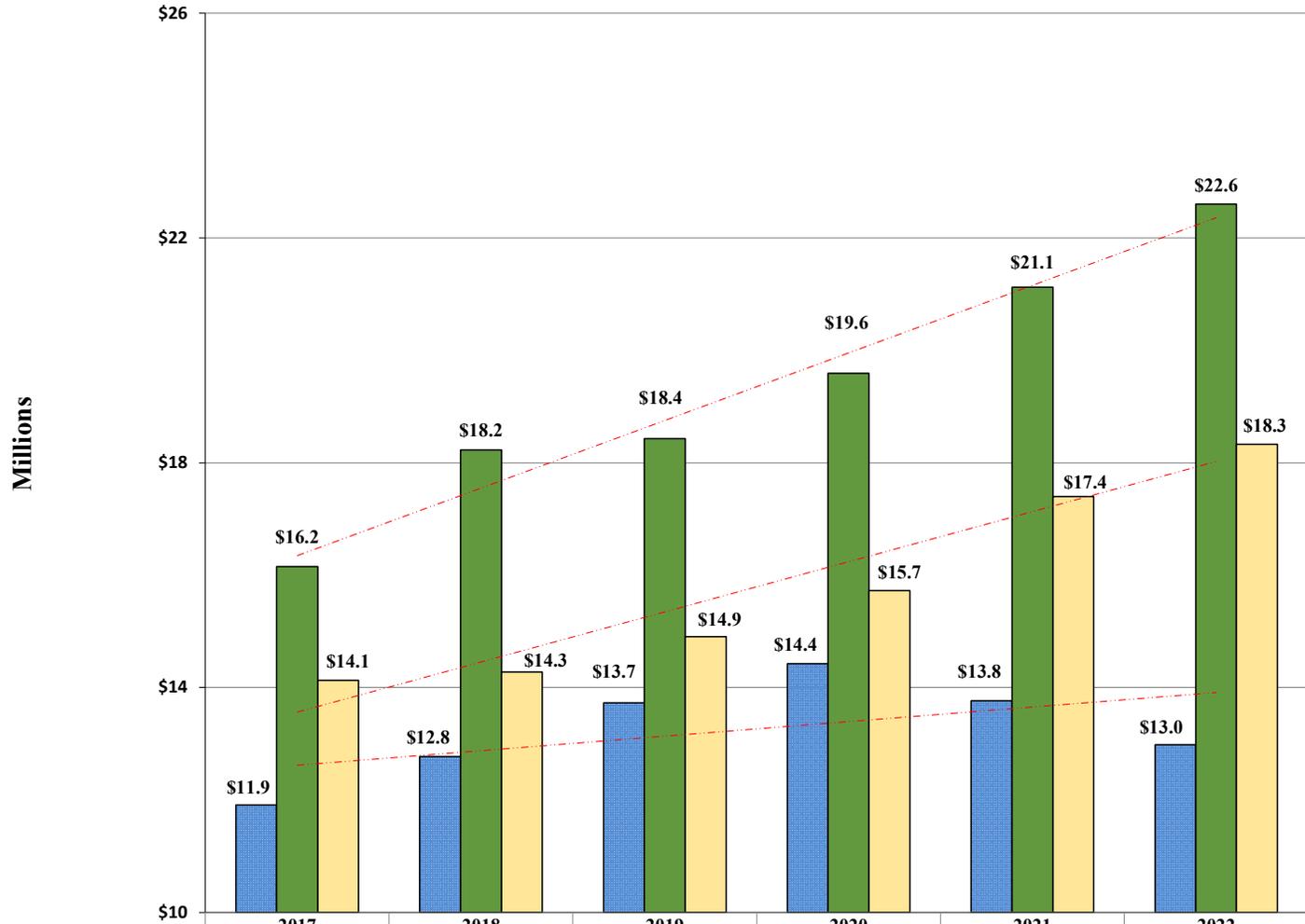


UT Education and Services Fund
Selected State Agencies Components Other Than Education - Fiscal Years 2017 to 2022
with Linear Trendline for Maine Revenue Services Operations



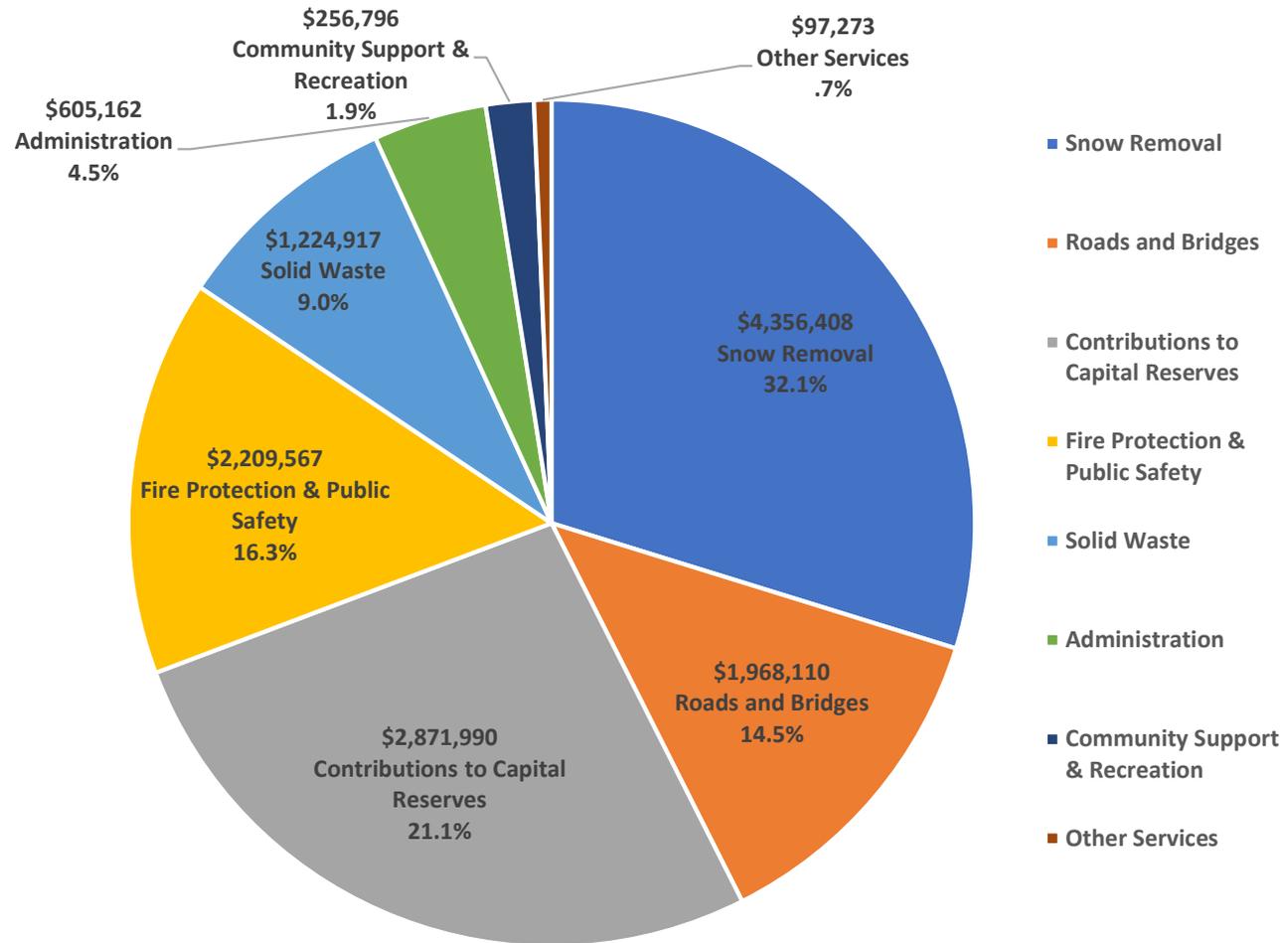
UT Education and Services Fund

State Agency and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2017 to 2022
County Budget Totals: 1) With TIFs and 2) Without TIFs



■ State Agencies	11,911,194	12,770,428	13,725,214	14,424,518	13,769,159	12,986,129
■ County Services and Taxes, with TIFs	16,153,850	18,231,766	18,430,993	19,592,480	21,123,033	22,603,762
■ County Services and Taxes, without TIFs	14,126,850	14,274,198	14,908,343	15,724,961	17,401,896	18,330,670

UT Education and Services Fund Fiscal Year 2022 County Municipal Services Budgets by Function



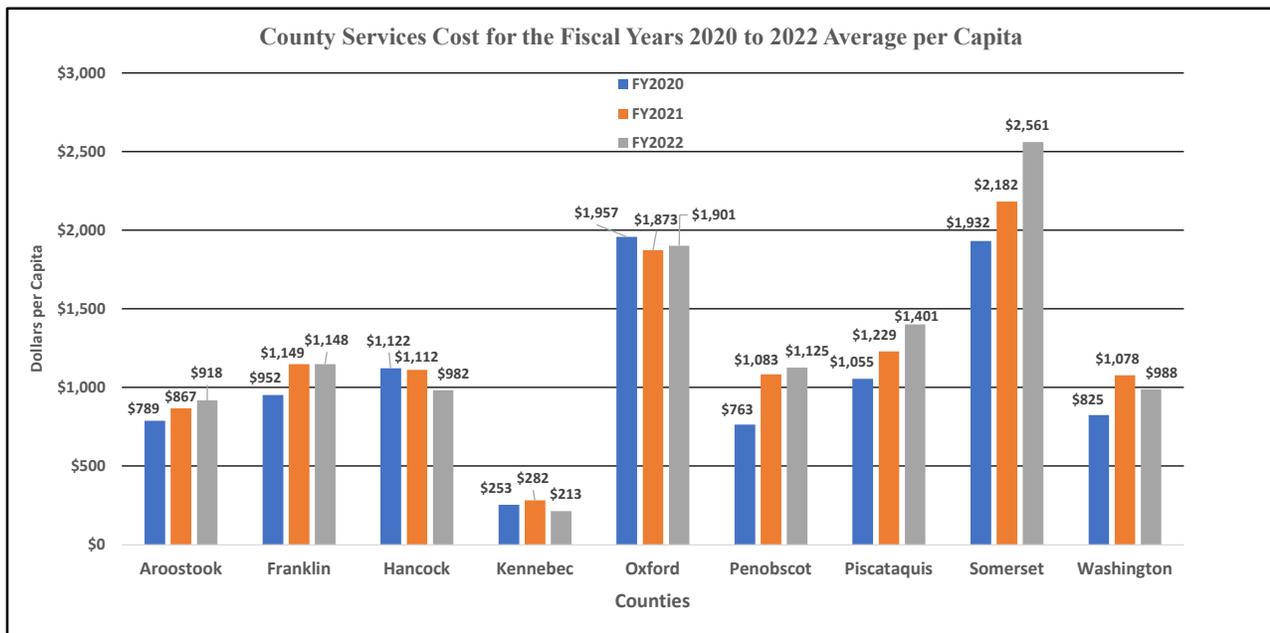
**Gross County Service Budgets without Revenue Deductions
FY 2022 - \$13.6 Million in County Service Budgets**

SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY *

County	FY 2020		FY 2021		FY 2022		US Census	2022
	Cost Per Capita	County Services Tax Assessment	Cost Per Capita	County Services Tax Assessment	Cost Per Capita	UT Resident Population	2010 UT Resident Population	County Services Tax Assessment
Aroostook	\$789	\$1,511,803	\$867	\$1,660,229	\$918	1,917		\$1,759,291
Franklin	952	976,795	1,149	1,178,763	1,148	1,026		1,177,316
Hancock	1,122	239,050	1,112	236,850	982	213		208,994
Kennebec	253	10,870	282	12,125	213	43		9,125
Lincoln**	-	-	-	-	22,249	1		22,249
Oxford	1,957	1,459,650	1,873	1,396,537	1,901	746		1,417,500
Penobscot	763	1,125,982	1,083	1,597,454	1,125	1,476		1,660,050
Piscataquis	1,055	1,156,857	1,229	1,347,370	1,401	1,097		1,536,881
Somerset	1,932	1,618,913	2,182	1,828,286	2,561	838		2,146,576
Washington	825	1,032,529	1,078	1,348,371	988	1,251		1,235,710
		<u>\$9,132,449</u>		<u>\$10,605,985</u>		<u>8,608</u>		<u>\$11,173,692</u>
Straight Average of Services Cost Per Capita	<u>\$1,072</u>		<u>\$1,206</u>		<u>\$3,721</u>			
Weighted Average of Services Cost Per Capita Based on 2010 Census	<u>\$1,061</u>		<u>\$1,232</u>		<u>\$1,298</u>			

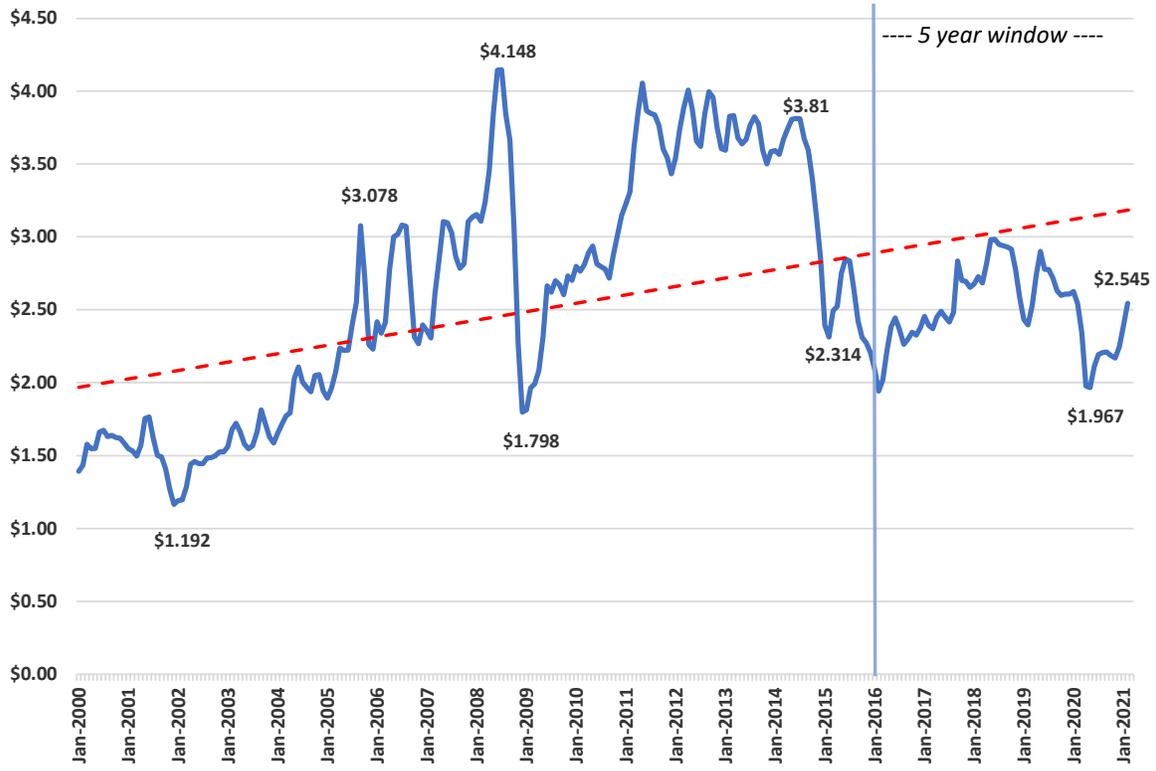
* Knox and Waldo counties are not included because they provide no UT county services. Knox has one UT resident.

** 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 chart since there is only one resident.



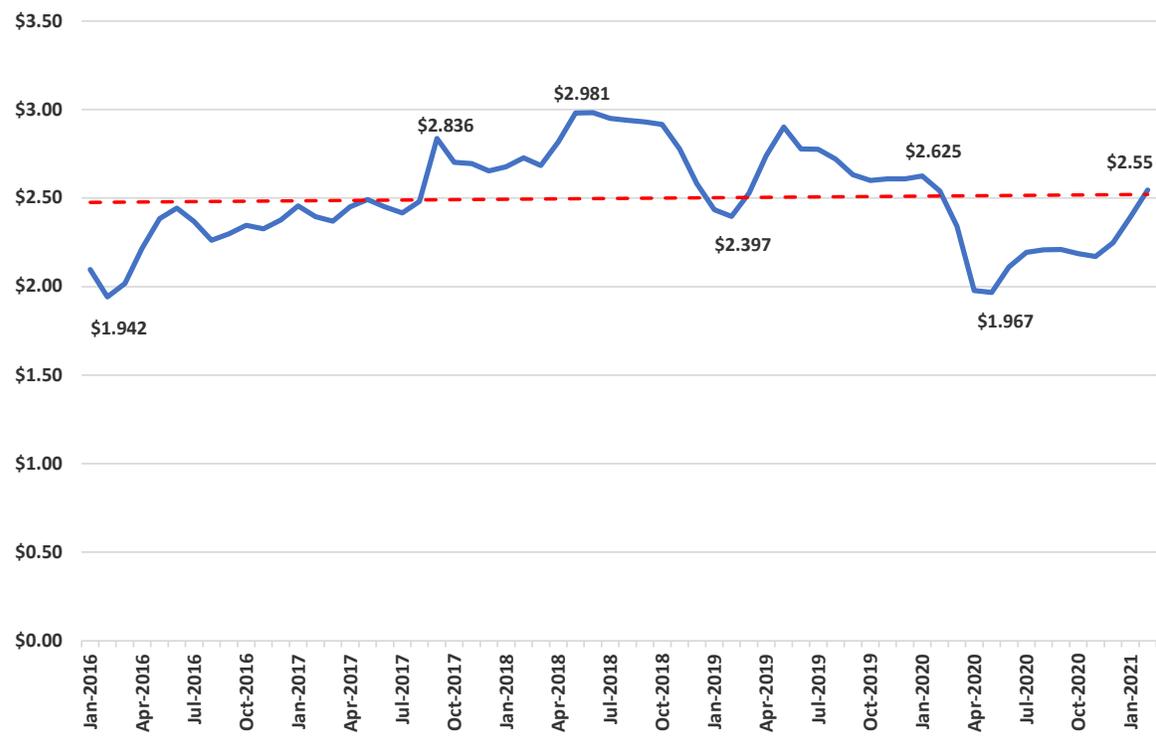
New England All Grades Retail Gasoline Prices

Source of Data: U.S. Energy Information Administration - Long Term Price Movements
Dollars per Gallon for the Period January 2000 to January 2021 with Linear Trendline



New England All Grades Retail Gasoline Prices

Source of Data: U.S. Energy Information Administration - Short Term Price Movements
Dollars per Gallon for the Period January 2016 to January 2021 with Linear Trendline



**FISCAL YEAR 2022
MCC BUDGET ANALYSIS**

**ANALYSIS OF MUNICIPAL COST COMPONENTS BUDGETS
WORK SESSION - FISCAL YEAR 2022**

STATE AGENCY SERVICES

Total UT State Agency Service budgets increased 1.0%, or \$157,708 from \$15,158,822 in FY21 to \$15,316,530 in FY22. 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 · \$268,965

The budget increased 9.5% or \$23,247 from \$245,718 in FY21 to \$268,965 in FY22.

- 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 FY22 payment has increased \$5,000 due to the property tax increase 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) · \$12,997,237

The budget increased .6% or \$73,611 from \$12,923,626 in FY21 to \$12,997,237 in FY22.

- The slight General Fund increase of .6% 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 FY22.
- All other budgeted expenditures show no growth. These budgets are identical to the amounts budgeted for FY21.
- This budget will provide education, transportation, and special education services to approximately 853 UT pupils. The breakdown of enrolled UT students is as follows:

EUT Enrollment - Category	April 1, 2017	April 1, 2018	April 1, 2019	April 1, 2020	Estimated April 1, 2021
Edmunds School, Washington County	60	55	66	60	62
Connor School, Aroostook County	36	34	33	39	40
Kingman Elementary, Penobscot County	11	15	26	19	15
Total UT Elementary School Students	107	104	125	118	117
Tuition Students - All Grades	741	758	704	740	736
Total Number of EUT Students	848	862	829	858	853

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 FY21 to FY22.

Human Services – General Assistance · \$65,000

- 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 not changed from FY21 to FY22.

Maine Revenue Services - Property Tax Assessment and Operations · \$1,226,503

The budgeted amount increased 4.4% or \$51,169 from \$1,175,334 in FY21 to \$1,226,503 in FY22.

- 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 increased by 5.25% or \$50,714 from FY21. 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 .2% or \$455 from FY21.

Agriculture, Conservation and Forestry – Land Use Planning Commission (LUPC) · \$608,825

- 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 1.6% or \$9,681 from \$599,144 in FY21 to \$608,825 in FY22.
- 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 \$4,348,750,000 for Tax Year 2021.

COUNTY SERVICES AND TIF

Total UT County Services increased 5.4% or \$567,707 from \$10,605,985 in FY21 to \$11,173,692 in FY22. 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 · \$1,759,291 UT Budget

- This budgeted amount increased 6.0%, or \$99,062 from \$1,660,229 in FY21 to \$1,759,291 in FY22. (reference page 33)
 - County Services increased by 12.9% or \$191,819.
 - Roads and Bridges increased 41.1% or \$94,829 due to the reclassification of the UT Services Director salary from Administration into Roads and Bridges. The change corresponds to the decrease in Administration expense.
 - Public Safety increased by 16.0% or \$74,900 due to a significant increase in the recent contract renewal for ambulance services.
 - Contributions to Capital Reserve decreased by 26.8% or \$176,085. Budgeted capital reserves for the prior year included a higher portion of the three-year road paving project in E Township and \$55,000 for a patrol vehicle for a patrol position approved in FY19 without a vehicle.
 - Administration decreased by 30.2% or \$46,859 for the reclassification described in the Roads and Bridges comment.
 - Use of Unassigned Fund Balance decreased by \$131,085.

Franklin County · \$1,177,316 UT Budget

- This budgeted amount decreased .1% or \$1,447 from \$1,178,763 in FY21 to \$1,177,316 in F22. (reference page 35)
 - County Services increased by 3.8% or \$44,209.
 - Roads and Bridges increased by 14.3% or \$27,227 related to roads identified by Department of Transportation requiring additional maintenance.
 - Solid Waste increased by 8.2% or \$10,548 due to increased recycling volume.
 - Contributions to Capital Reserve decreased by 29.0% or \$45,587. Additional road work budgeted in FY21 was completed.
 - Use of Unassigned Fund Balance was held at the prior budget amount of \$10,263.

Note: FY21 is the twelfth 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	2018-2019	2019-2020	2020-2021	Total
\$10,475,694	\$1,272,995	\$1,215,154	\$1,492,596	\$14,456,439

Hancock County · \$208,994 UT Budget

- This budgeted amount decreased 11.8% or \$27,856 from \$236,850 in FY21 to \$208,994 in FY22. (reference page 37)
 - County Services increased by 7.9% or \$21,600.
 - Roads and Bridges increased 13.9% or \$10,600 due to the cost of paving maintenance.
 - Fire Protection and Public Safety costs increased by 17.5% or \$10,500 due to an increase in requested EMT support.
 - Contributions to Capital Reserve decreased 57.0% or \$35,739. A significant road work project was completed in FY21.
 - Use of Unassigned Fund Balance increased by 17.6% or \$12,694.

Note: FY21 is the eighth year of a 20-year capture of assessed value for the Ol’s Bull Hill TIF District.

Fiscal Year - Actual TIF Payments				
Prior Years	2018-2019	2019-2020	2020-2021	Total
\$2,012,227	\$627,330	\$617,747	\$636,460	\$3,893,764

Kennebec County · \$9,125 UT Budget

- This budgeted amount decreased 24.7% or \$3,000 from \$12,125 in FY21 to \$9,125 in FY22. (reference page 39)
 - Contributions to Capital Reserve decreased by 65.5%, or \$1,902.
 - Use of Unassigned Fund Balance increased by \$1,098 for FY22 from zero in FY21.

Lincoln County · \$22,249 UT Budget

- This budgeted amount is the first request for county services funding due to the cost to repair and maintain the Gore Road in the Lincoln County UT, Hibbert’s Gore. The Big Bog Bridge requires guardrails per DOT inspection at a cost of approximately \$7,000. (reference page 41)

Oxford County · \$1,417,500 UT Budget

- This budgeted amount increased 1.5% or \$20,963 from \$1,396,537 in FY21 to \$1,417,500 in FY22. (reference page 43)
 - County Services increased by 7.8% or \$59,675. Most of this increase is related to an increase in Snow Removal area coverage, contract renewals, and the shifting of costs from Roads and Bridges for a net impact of \$75,000. This was offset by a decrease in Fire Protection & Public Safety of \$10,000.

- Contributions to Capital Reserve decreased by 35.1% or \$392,742. The capital project projected for FY21 to rebuild a double culvert bridge on the Old West Bethel Road was completed. A portion of the East B Hill Road three-year road plan was completed.
- Administration increased by 51.3%, or \$26,288 due to reclassifying the portion of the UT Supervisor’s salary to specific County Services budget line items for FY21 and then further reclassifying in FY22 a smaller portion back to Administration.
- Use of Unassigned Fund Balance in FY21 was \$317,742 with zero available in FY22.

Penobscot County · \$1,660,050 UT Budget

- This budgeted amount increased 3.9% or \$62,596 from \$1,597,454 in FY21 to \$1,660,050 in FY22. (reference page 45)
 - County Services increased by 1.1% or \$17,242.
 - The Snow Removal increase of 3.6% or \$33,435 was offset by the Fire Protection and Public Safety decrease of 6.7% or \$23,920 related to reduced cost for the new deputy and vehicle included in the FY21 budget.
 - Estimated Revenue deductions decreased by 10.5%, or \$40,545 primarily due to a reduction in the Excise Tax revenue estimate.
 - Use of Unassigned Fund Balance decreased by 16.3%, or \$3,946.

Note: FY21 is in the fifth 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	2018-2019	2019-2020	2020-2021	Total
\$910,057	\$578,922	\$553,050	\$615,533	\$2,657,562

Piscataquis County · \$1,536,881 UT Budget

- This budgeted amount increased 14.1% or \$189,511 from \$1,347,370 in FY21 to \$1,536,881 in FY22. (reference page 47)
 - County Services increased by 2.6%, or \$38,811.
 - Roads and Bridges increased by 5.2% or \$15,000.
 - Snow Removal increased by 3.5% or \$25,136.
 - Fire Protection and Public Safety increased by 13.4% or \$22,075 and was offset by reductions in Solid Waste costs of \$12,500 and Recreation of \$10,900.
 - Contributions to Capital Reserve increased by 25.5% or \$60,000.
 - Estimated Revenue deductions decreased by 5.1% or \$20,700 with most of this related to a reduction in Local Road Assistance Program support.
 - Use of Unassigned Fund Balance decreased to zero from the FY21 amount of \$50,000.

Somerset County · \$2,146,576 UT Budget

- This budgeted amount increased 17.4% or \$318,290 from \$1,828,286 in FY21 to \$2,146,576 in FY22. (reference page 49)
 - County Services increased by 5.2% or \$79,657.
 - Snow Removal services increased 6.7% or \$36,942 as a result of contract renewals.
 - Fire Protection and Public Safety services increased by 5.4% or \$24,466 to support deputy services.
 - Other services increased 35.0% or \$5,084 for a cost increase in IT services.
 - Estimated Revenue deductions decreased by 8.1% or \$26,289 due to a reduced estimate of revenues from Excise Taxes and the Local Road Assistance Program.
 - Use of Unassigned Fund Balance is reduced to zero from \$205,836 in FY21.

Note: FY21 is the fifth 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	2018-2019	2019-2020	2020-2021	Total
\$1,260,112	\$811,803	\$797,498	\$811,250	\$3,680,663

Washington County · \$1,235,710 UT Budget

- This budgeted amount decreased 8.4% or \$112,661 from \$1,348,371 in FY21 to \$1,235,710 in FY22. (reference 51)
 - County Services increased by 4.3% or \$52,958.
 - Roads and Bridges increased by 13.6% or \$55,625 to support maintenance due to an increase in logging industry access and use.
 - Contributions to Capital Reserve decreased by 56.8% or \$270,000. This reflects the completion of replacing Centerville Township, Bridge #1170, in FY21. The bridge was assessed in 2019 as in poor condition with possible future closure.
 - Estimated Revenue deductions decreased 27.2% or \$104,500.
 - Excise Tax revenues decreased by 37.0%, or \$100,000.

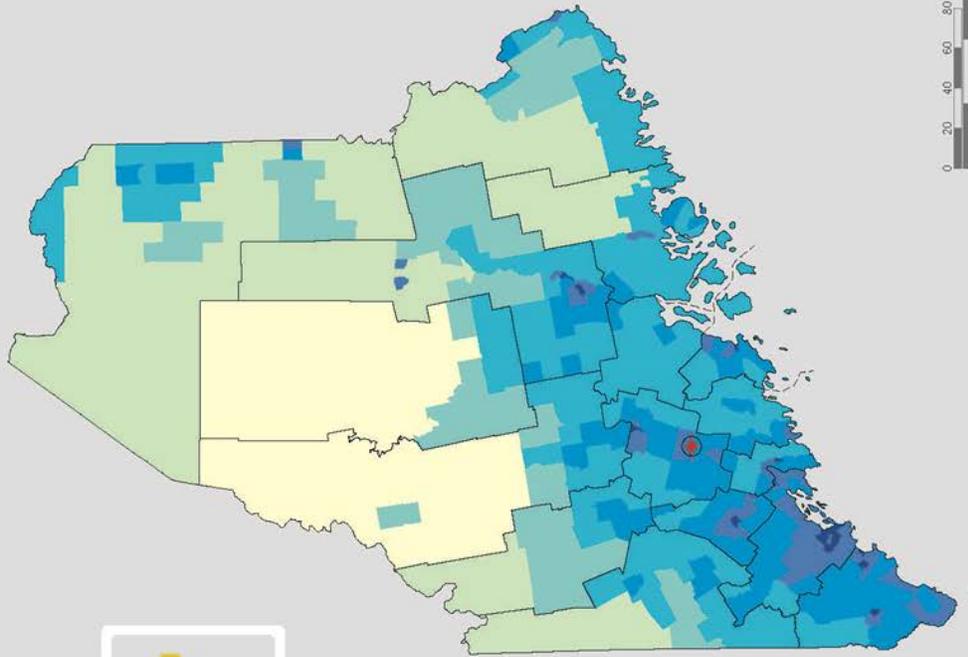
Note: FY21 is the eleventh year of a 20-year capture of assessed value for Washington County’s TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
Prior Years	2018-2019	2019-2020	2020-2021	Total
\$9,208,082	\$576,469	\$538,372	\$717,253	\$11,040,176

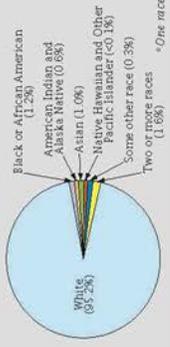
COUNTY BUDGET ANALYSIS

2010 Census: Maine Profile

Population Density by Census Tract

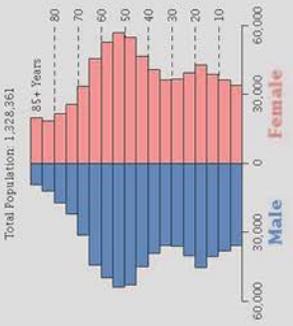


State Race* Breakdown



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

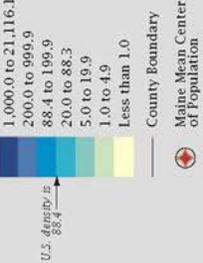
Population by Sex and Age



Housing Tenure

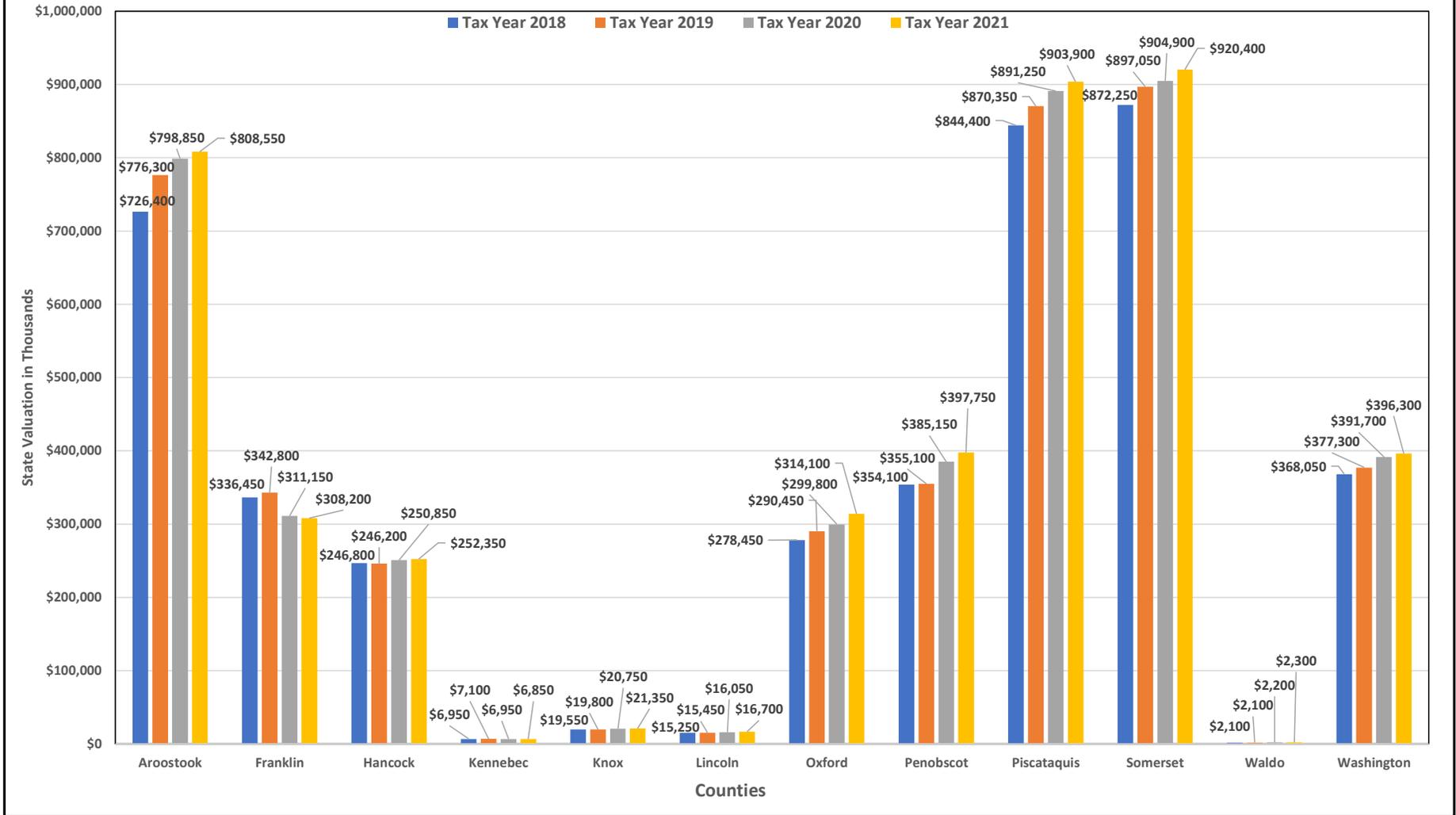


People per Square Mile by Census Tract



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

State Valuation Unorganized Territory by County for Tax Years 2018-2021



UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2022

	<u>Totals by Service Category</u>										
	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 1,661,857	\$ 1,709,570	2.9	\$ 1,707,868	(0.1)	\$ 1,823,034	6.7	\$ 1,778,622	(2.4)	\$ 1,968,110	10.7
Snow Removal	3,494,046	3,561,789	1.9	3,691,943	3.7	3,973,746	7.6	4,144,194	4.3	4,356,408	5.1
Solid Waste	1,164,227	1,176,435	1.0	1,192,457	1.4	1,201,364	0.7	1,219,029	1.5	1,224,917	0.5
Fire Protection & Public Safety	1,416,779	1,369,258	(3.4)	1,432,646	4.6	1,591,545	11.1	2,108,290	32.5	2,209,567	4.8
Community Support & Recreation	234,228	227,229	(3.0)	231,683	2.0	251,146	8.4	254,014	1.1	256,796	1.1
Other Services	75,743	67,765	(10.5)	69,075	1.9	74,666	8.1	92,951	24.5	97,273	4.6
Subtotal County Services	8,046,880	8,112,046	0.8	8,325,672	2.6	8,915,501	7.1	9,597,100	7.6	10,113,071	5.4
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	3,500	1,000	(71.4)	1,000	-	19,000	1,800.0	1,000	(94.7)	13,000	1,200.0
Contributions to Capital Reserve	2,289,187	2,310,505	0.9	2,244,521	(2.9)	2,495,751	11.2	3,715,237	48.9	2,858,990	(23.0)
Subtotal Other	2,292,687	2,311,505	0.8	2,245,521	(2.9)	2,514,751	12.0	3,716,237	47.8	2,871,990	(22.7)
Administration	570,528	584,328	2.4	580,519	(0.7)	578,103	(0.4)	604,381	4.5	605,162	0.1
Total County Services Budget	10,910,095	11,007,879	0.9	11,151,712	1.3	12,008,355	7.7	13,917,718	15.9	13,590,223	(2.4)
Estimated Revenues											
Local Road Assistance	(484,524)	(492,100)	1.6	(488,605)	(0.7)	(530,158)	8.5	(527,360)	(0.5)	(511,831)	(2.9)
Excise Taxes	(1,234,500)	(1,300,500)	5.3	(1,418,409)	9.1	(1,639,738)	15.6	(1,632,000)	(0.5)	(1,482,000)	(9.2)
Snowmobile	(2,510)	(3,100)	23.5	(3,058)	(1.4)	(3,144)	2.8	(3,500)	11.3	(3,350)	(4.3)
Other	(285,551)	(274,468)	(3.9)	(234,014)	(14.7)	(309,844)	32.4	(287,651)	(7.2)	(252,945)	(12.1)
Subtotal Revenues	(2,007,085)	(2,070,168)	3.1	(2,144,086)	3.6	(2,482,884)	15.8	(2,450,511)	(1.3)	(2,250,126)	(8.2)
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(461,775)	(478,740)	3.7	(349,296)	(27.0)	(393,022)	12.5	(861,222)	119.1	(166,405)	(80.7)
Tax Commitment	8,441,235	8,458,971	0.2	8,658,330	2.4	9,132,449	5.5	10,605,985	16.1	11,173,692	5.4
* Anticipated TIF Tax Commitment	2,027,000	3,957,568	95.2	3,522,650	(11.0)	3,867,519	9.8	3,721,137	(3.8)	4,273,092	14.8
** Total Tax Commitment	\$ 10,468,235	\$ 12,416,539	18.6	\$ 12,180,980	(1.9)	\$ 12,999,968	6.7	\$ 14,327,122	10.2	\$ 15,446,784	7.8

* 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, 2022

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>
County Services:											
Roads and Bridges	\$ 325,608	\$ 217,975	\$ 87,100	\$ -	\$ 6,000	\$ 230,000	\$ 106,850	\$ 304,200	\$ 224,401	\$ 465,976	\$ 1,968,110
Snow Removal	574,197	550,451	90,000	7,000	4,000	350,000	962,950	749,906	592,227	475,677	4,356,408
Solid Waste	142,587	139,394	32,000	5,000	-	85,000	215,135	262,300	240,970	102,531	1,224,917
Fire Protection & Public Safety	543,353	298,789	70,500	3,617	-	140,000	331,612	186,425	480,071	155,200	2,209,567
Community Support & Recreation	87,992	11,900	1,650	-	-	10,000	30,030	23,750	45,725	45,750	256,796
Other Services	8,886	3,000	14,300	1,500	-	10,000	4,000	6,900	19,624	29,063	97,273
Subtotal County Services	<u>1,682,622</u>	<u>1,221,509</u>	<u>295,550</u>	<u>17,117</u>	<u>10,000</u>	<u>825,000</u>	<u>1,650,577</u>	<u>1,533,481</u>	<u>1,603,018</u>	<u>1,274,197</u>	<u>10,113,071</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	1,000	-	12,000	-	-	-	-	-	13,000
Contributions to Capital Reserve	481,750	111,500	27,000	1,000	-	725,000	280,000	295,000	732,240	205,500	2,858,990
Subtotal Other	<u>481,750</u>	<u>111,500</u>	<u>28,000</u>	<u>1,000</u>	<u>12,000</u>	<u>725,000</u>	<u>280,000</u>	<u>295,000</u>	<u>732,240</u>	<u>205,500</u>	<u>2,871,990</u>
Administration	<u>108,219</u>	<u>66,650</u>	<u>15,677</u>	<u>906</u>	<u>1,100</u>	<u>77,500</u>	<u>96,529</u>	<u>95,000</u>	<u>108,068</u>	<u>35,513</u>	<u>605,162</u>
Total County Services Budget	<u>2,272,591</u>	<u>1,399,659</u>	<u>339,227</u>	<u>19,023</u>	<u>23,100</u>	<u>1,627,500</u>	<u>2,027,106</u>	<u>1,923,481</u>	<u>2,443,326</u>	<u>1,515,210</u>	<u>13,590,223</u>
Estimated Revenues											
Local Road Assistance	(92,000)	(41,680)	(9,000)	(1,800)	(851)	(55,000)	(90,000)	(75,800)	(62,700)	(83,000)	(511,831)
Excise Taxes	(350,000)	(160,000)	(25,000)	(7,000)	-	(150,000)	(200,000)	(230,000)	(190,000)	(170,000)	(1,482,000)
Snowmobile	-	(150)	(1,000)	-	-	-	-	-	(1,200)	(1,000)	(3,350)
Other	(21,300)	(10,250)	(10,500)	-	-	(5,000)	(56,745)	(80,800)	(42,850)	(25,500)	(252,945)
Subtotal Revenues	<u>(463,300)</u>	<u>(212,080)</u>	<u>(45,500)</u>	<u>(8,800)</u>	<u>(851)</u>	<u>(210,000)</u>	<u>(346,745)</u>	<u>(386,600)</u>	<u>(296,750)</u>	<u>(279,500)</u>	<u>(2,250,126)</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(50,000)	(10,263)	(84,733)	(1,098)	-	-	(20,311)	-	-	-	(166,405)
Tax Commitment	<u>1,759,291</u>	<u>1,177,316</u>	<u>208,994</u>	<u>9,125</u>	<u>22,249</u>	<u>1,417,500</u>	<u>1,660,050</u>	<u>1,536,881</u>	<u>2,146,576</u>	<u>1,235,710</u>	<u>11,173,692</u>
*Anticipated TIF Tax Commitment	-	1,492,596	636,460	-	-	-	615,533	-	811,250	717,253	4,273,092
**Total Tax Commitment	<u>\$ 1,759,291</u>	<u>\$ 2,669,912</u>	<u>\$ 845,454</u>	<u>\$ 9,125</u>	<u>\$ 22,249</u>	<u>\$ 1,417,500</u>	<u>\$ 2,275,583</u>	<u>\$ 1,536,881</u>	<u>\$ 2,957,826</u>	<u>\$ 1,952,963</u>	<u>\$ 15,446,784</u>

* 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

Six Year Comparison Ended June 30, 2022

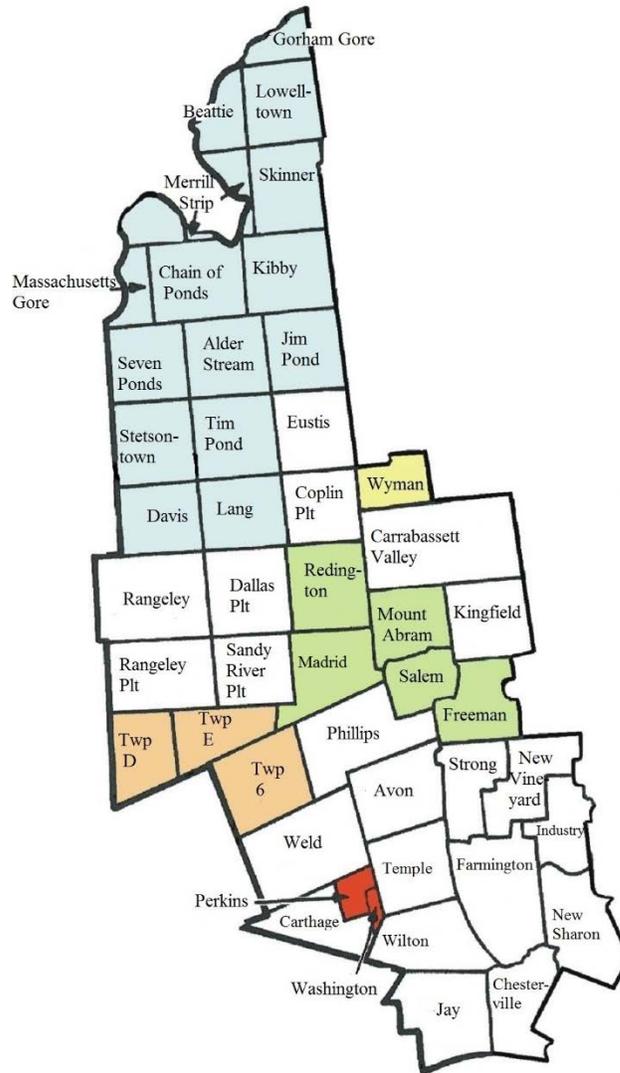
Aroostook

	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 265,310	\$ 276,510	4.2	\$ 279,869	1.2	\$ 284,529	1.7	\$ 230,779	(18.9)	\$ 325,608	41.1
Snow Removal	385,374	437,597	13.6	442,432	1.1	521,318	17.8	567,532	8.9	574,197	1.2
Solid Waste	138,131	145,037	5.0	143,101	(1.3)	144,633	1.1	145,726	0.8	142,587	(2.2)
Fire Protection & Public Safety	281,439	323,510	14.9	364,124	12.6	444,320	22.0	468,453	5.4	543,353	16.0
Community Support & Recreation	67,685	67,777	0.1	70,644	4.2	67,606	(4.3)	69,863	3.3	87,992	25.9
Other Services	6,117	5,676	(7.2)	5,676	-	5,775	1.7	8,450	46.3	8,886	5.2
Subtotal County Services	<u>1,144,056</u>	<u>1,256,107</u>	<u>9.8</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>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	380,000	393,250	3.5	407,750	3.7	392,250	(3.8)	657,835	67.7	481,750	(26.8)
Subtotal Other	<u>380,000</u>	<u>393,250</u>	<u>3.5</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>
Administration	<u>76,203</u>	<u>82,468</u>	<u>8.2</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>
Total County Services Budget	<u>1,600,259</u>	<u>1,731,825</u>	<u>8.2</u>	<u>1,801,526</u>	<u>4.0</u>	<u>1,953,453</u>	<u>8.4</u>	<u>2,303,716</u>	<u>17.9</u>	<u>2,272,591</u>	<u>(1.4)</u>
Estimated Revenues											
Local Road Assistance	(74,000)	(80,400)	8.6	(81,300)	1.1	(94,950)	16.8	(97,380)	2.6	(92,000)	(5.5)
Excise Taxes	(250,000)	(285,000)	14.0	(300,000)	5.3	(330,000)	10.0	(345,000)	4.5	(350,000)	1.4
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(25,000)	(26,000)	4.0	(7,000)	(73.1)	(16,700)	138.6	(20,022)	19.9	(21,300)	6.4
Subtotal Revenues	<u>(349,000)</u>	<u>(391,400)</u>	<u>12.1</u>	<u>(388,300)</u>	<u>(0.8)</u>	<u>(441,650)</u>	<u>13.7</u>	<u>(462,402)</u>	<u>4.7</u>	<u>(463,300)</u>	<u>0.2</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	(51,625)	-	-	(100.0)	-	-	(181,085)	-	(50,000)	(72.4)
Tax Commitment	<u>1,251,259</u>	<u>1,288,800</u>	<u>3.0</u>	<u>1,413,226</u>	<u>9.7</u>	<u>1,511,803</u>	<u>7.0</u>	<u>1,660,229</u>	<u>9.8</u>	<u>1,759,291</u>	<u>6.0</u>
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	<u>\$ 1,251,259</u>	<u>\$ 1,288,800</u>	<u>3.0</u>	<u>\$ 1,413,226</u>	<u>9.7</u>	<u>\$ 1,511,803</u>	<u>7.0</u>	<u>\$ 1,660,229</u>	<u>9.8</u>	<u>\$ 1,759,291</u>	<u>6.0</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Franklin County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information	Population			Children						Adult		Homes				
	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	699	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	
	601	880	1026	30	42	120	107	31	52	526	825	329	446	532	848	

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2022

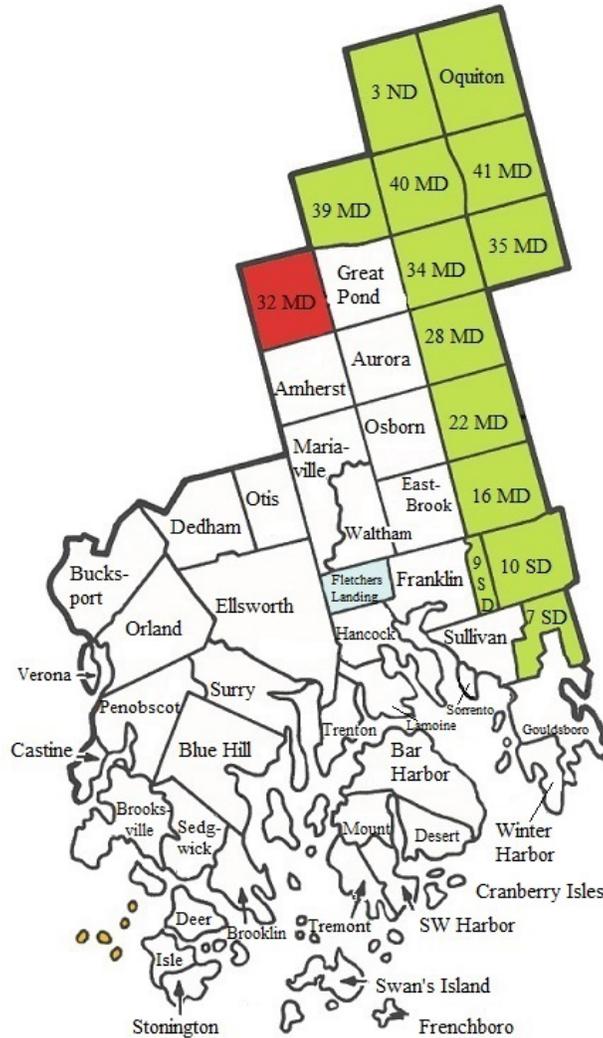
Franklin

	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 189,261	\$ 194,261	2.6	\$ 189,517	(2.4)	\$ 190,748	0.6	\$ 190,748	-	\$ 217,975	14.3
Snow Removal	407,266	407,266	-	473,746	16.3	495,851	4.7	545,324	10.0	550,451	0.9
Solid Waste	123,780	127,535	3.0	117,351	(8.0)	119,279	1.6	128,846	8.0	139,394	8.2
Fire Protection & Public Safety	191,445	162,216	(15.3)	162,561	0.2	178,662	9.9	297,428	66.5	298,789	0.5
Community Support & Recreation	4,980	5,237	5.2	6,633	26.7	11,834	78.4	11,954	1.0	11,900	(0.5)
Other Services	3,500	2,000	(42.9)	3,000	50.0	3,000	-	3,000	-	3,000	-
Subtotal County Services	<u>920,232</u>	<u>898,515</u>	<u>(2.4)</u>	<u>952,808</u>	<u>6.0</u>	<u>999,374</u>	<u>4.9</u>	<u>1,177,300</u>	<u>17.8</u>	<u>1,221,509</u>	<u>3.8</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	202,706	112,026	(44.7)	139,827	24.8	128,141	(8.4)	157,087	22.6	111,500	(29.0)
Subtotal Other	<u>202,706</u>	<u>112,026</u>	<u>(44.7)</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>
Administration	<u>55,337</u>	<u>50,251</u>	<u>(9.2)</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>
Total County Services Budget	<u>1,178,275</u>	<u>1,060,792</u>	<u>(10.0)</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>
Estimated Revenues											
Local Road Assistance	(41,140)	(41,140)	-	(41,572)	1.1	(40,864)	(1.7)	(41,680)	2.0	(41,680)	-
Excise Taxes	(130,000)	(130,000)	-	(150,000)	15.4	(160,000)	6.7	(160,000)	-	(160,000)	-
Snowmobile	(150)	(150)	-	(150)	-	(150)	-	(150)	-	(150)	-
Other	(8,750)	(1,250)	(85.7)	(1,000)	(20.0)	(5,250)	425.0	(10,250)	95.2	(10,250)	-
Subtotal Revenues	<u>(180,040)</u>	<u>(172,540)</u>	<u>(4.2)</u>	<u>(192,722)</u>	<u>11.7</u>	<u>(206,264)</u>	<u>7.0</u>	<u>(212,080)</u>	<u>2.8</u>	<u>(212,080)</u>	<u>-</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	(10,263)	-	(10,263)	-
Tax Commitment	<u>998,235</u>	<u>888,252</u>	<u>(11.0)</u>	<u>953,878</u>	<u>7.4</u>	<u>976,795</u>	<u>2.4</u>	<u>1,178,763</u>	<u>20.7</u>	<u>1,177,316</u>	<u>(0.1)</u>
*Anticipated TIF Tax Commitment	<u>1,041,000</u>	<u>1,048,045</u>	<u>0.7</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>1,492,596</u>	<u>22.8</u>
**Total Tax Commitment	<u>\$ 2,039,235</u>	<u>\$ 1,936,297</u>	<u>(5.0)</u>	<u>\$ 1,868,423</u>	<u>(3.5)</u>	<u>\$ 2,249,790</u>	<u>20.4</u>	<u>\$ 2,393,917</u>	<u>6.4</u>	<u>\$ 2,669,912</u>	<u>11.5</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Hancock County Unorganized Territory 2010 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2022

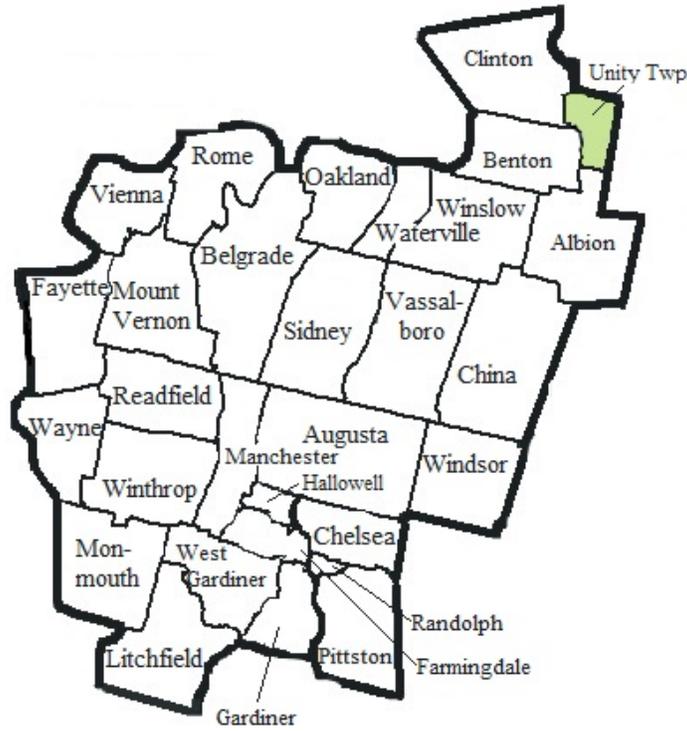
Hancock

	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 75,864	\$ 76,500	0.8	\$ 76,500	-	\$ 76,500	-	\$ 76,500	-	\$ 87,100	13.9
Snow Removal	85,000	90,000	5.9	90,000	-	90,000	-	90,000	-	90,000	-
Solid Waste	32,000	32,000	-	32,000	-	32,000	-	32,000	-	32,000	-
Fire Protection & Public Safety	38,956	39,500	1.4	44,800	13.4	45,000	0.4	60,000	33.3	70,500	17.5
Community Support & Recreation	150	1,650	1,000.0	1,650	-	1,650	-	1,650	-	1,650	-
Other Services	13,300	13,300	-	13,400	0.8	13,400	-	13,800	3.0	14,300	3.6
Subtotal County Services	<u>245,270</u>	<u>252,950</u>	<u>3.1</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>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	1,000	1,000	-	1,000	-	19,000	1,800.0	1,000	(94.7)	1,000	-
Contributions to Capital Reserve	13,000	13,000	-	13,000	-	13,000	-	62,739	382.6	27,000	(57.0)
Subtotal Other	<u>14,000</u>	<u>14,000</u>	<u>-</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>
Administration	<u>12,000</u>	<u>12,000</u>	<u>-</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>
Total County Services Budget	<u>271,270</u>	<u>278,950</u>	<u>2.8</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>
Estimated Revenues											
Local Road Assistance	(9,000)	(9,000)	-	(9,000)	-	(9,000)	-	(9,000)	-	(9,000)	-
Excise Taxes	(22,000)	(27,000)	22.7	(28,000)	3.7	(28,000)	-	(25,000)	(10.7)	(25,000)	-
Snowmobile	(10)	(600)	5,900.0	(1,100)	83.3	(1,000)	(9.1)	(1,000)	-	(1,000)	-
Other	(3,600)	(3,600)	-	(4,700)	30.6	(5,500)	17.0	(10,600)	92.7	(10,500)	(0.9)
Subtotal Revenues	<u>(34,610)</u>	<u>(40,200)</u>	<u>16.2</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>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	-	-	-	-	(20,000)	-	(72,039)	260.2	(84,733)	17.6
Tax Commitment	<u>236,660</u>	<u>238,750</u>	<u>0.9</u>	<u>241,550</u>	<u>1.2</u>	<u>239,050</u>	<u>(1.0)</u>	<u>236,850</u>	<u>(0.9)</u>	<u>208,994</u>	<u>(11.8)</u>
*Anticipated TIF Tax Commitment	<u>282,000</u>	<u>998,670</u>	<u>254.1</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>636,460</u>	<u>3.0</u>
**Total Tax Commitment	<u>\$ 518,660</u>	<u>\$ 1,237,420</u>	<u>138.6</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>\$ 845,454</u>	<u>(1.1)</u>

* TIF Tax Commitments are estimates based on prior year amounts

** 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, 2022

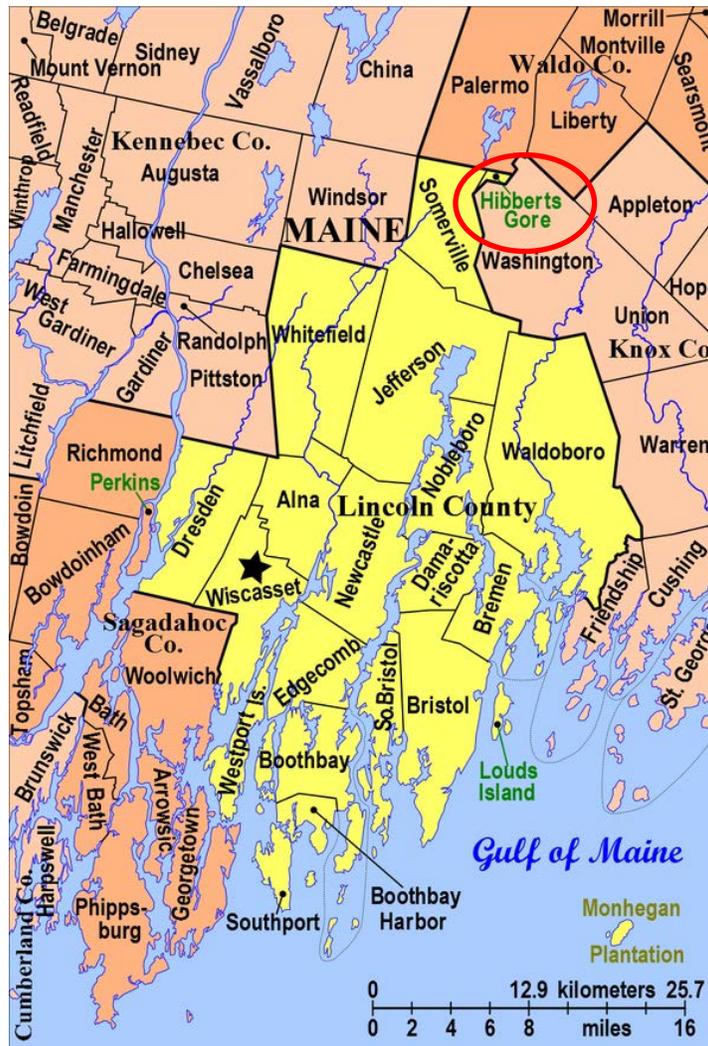
Kennebec

	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Snow Removal	8,800	8,800	-	8,800	-	6,000	(31.8)	7,000	16.7	7,000	-
Solid Waste	4,600	4,800	4.3	4,800	-	4,900	2.1	5,000	2.0	5,000	-
Fire Protection & Public Safety	2,517	2,517	-	2,517	-	3,617	43.7	3,617	-	3,617	-
Community Support & Recreation	-	-	-	-	-	-	-	-	-	-	-
Other Services	1,400	1,400	-	1,400	-	1,500	7.1	1,500	-	1,500	-
Subtotal County Services	<u>17,317</u>	<u>17,517</u>	<u>1.2</u>	<u>17,517</u>	<u>-</u>	<u>16,017</u>	<u>(8.6)</u>	<u>17,117</u>	<u>6.9</u>	<u>17,117</u>	<u>-</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	1,000	2,944	194.4	2,944	-	2,786	(5.4)	2,902	4.2	1,000	(65.5)
Subtotal Other	<u>1,000</u>	<u>2,944</u>	<u>194.4</u>	<u>2,944</u>	<u>-</u>	<u>2,786</u>	<u>(5.4)</u>	<u>2,902</u>	<u>4.2</u>	<u>1,000</u>	<u>(65.5)</u>
Administration	<u>916</u>	<u>926</u>	<u>1.1</u>	<u>926</u>	<u>-</u>	<u>851</u>	<u>(8.1)</u>	<u>906</u>	<u>6.5</u>	<u>906</u>	<u>-</u>
Total County Services Budget	<u>19,233</u>	<u>21,387</u>	<u>11.2</u>	<u>21,387</u>	<u>-</u>	<u>19,654</u>	<u>(8.1)</u>	<u>20,925</u>	<u>6.5</u>	<u>19,023</u>	<u>(9.1)</u>
Estimated Revenues											
Local Road Assistance	(2,064)	(2,064)	-	(1,792)	(13.2)	(1,784)	(0.4)	(1,800)	0.9	(1,800)	-
Excise Taxes	(6,500)	(6,500)	-	(8,000)	23.1	(7,000)	(12.5)	(7,000)	-	(7,000)	-
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenues	<u>(8,564)</u>	<u>(8,564)</u>	<u>-</u>	<u>(9,792)</u>	<u>14.3</u>	<u>(8,784)</u>	<u>(10.3)</u>	<u>(8,800)</u>	<u>0.2</u>	<u>(8,800)</u>	<u>-</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	-	-	(1,098)	-
Tax Commitment	<u>10,669</u>	<u>12,823</u>	<u>20.2</u>	<u>11,595</u>	<u>(9.6)</u>	<u>10,870</u>	<u>(6.3)</u>	<u>12,125</u>	<u>11.5</u>	<u>9,125</u>	<u>(24.7)</u>
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	<u>\$ 10,669</u>	<u>\$ 12,823</u>	<u>20.2</u>	<u>\$ 11,595</u>	<u>(9.6)</u>	<u>\$ 10,870</u>	<u>(6.3)</u>	<u>\$ 12,125</u>	<u>11.5</u>	<u>\$ 9,125</u>	<u>(24.7)</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Lincoln County Unorganized Territory 2010 Resident Population Census



Lincoln County has 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 2010 census population is one resident.

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
Lincoln:															
Hibberts Gore	1	1	1	0	0	0	0	0	0	0	1	1	1	0	0
	1	1	1	0	0	0	0	0	0	0	1	1	1	0	0

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2022

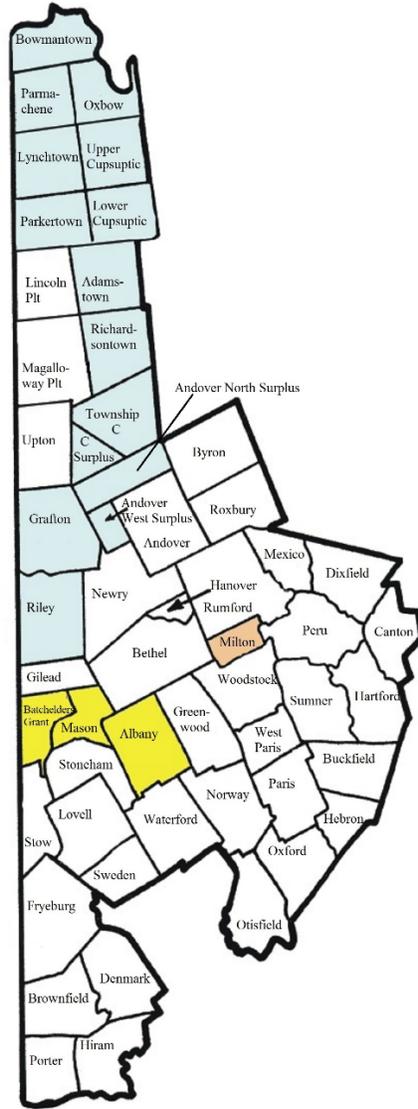
Lincoln

	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 6,000	100.0
Snow Removal	-	-	-	-	-	-	-	-	-	4,000	100.0
Solid Waste	-	-	-	-	-	-	-	-	-	-	-
Fire Protection & Public Safety	-	-	-	-	-	-	-	-	-	-	-
Community Support & Recreation	-	-	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-	-	-
Subtotal County Services	-	-	-	-	-	-	-	-	-	10,000	100.0
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	12,000	100.0
Contributions to Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Subtotal Other	-	-	-	-	-	-	-	-	-	12,000	100.0
Administration	-	-	-	-	-	-	-	-	-	1,100	100.0
Total County Services Budget	-	-	-	-	-	-	-	-	-	23,100	100.0
Estimated Revenues											
Local Road Assistance	-	-	-	-	-	-	-	-	-	(851)	100.0
Excise Taxes	-	-	-	-	-	-	-	-	-	-	-
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenues	-	-	-	-	-	-	-	-	-	(851)	100.0
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Tax Commitment	-	-	-	-	-	-	-	-	-	22,249	100.0
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	\$ -	\$ -	-	\$ 22,249	100.0						

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Oxford County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information	Population			Children						Adult		Homes				
	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, 2022

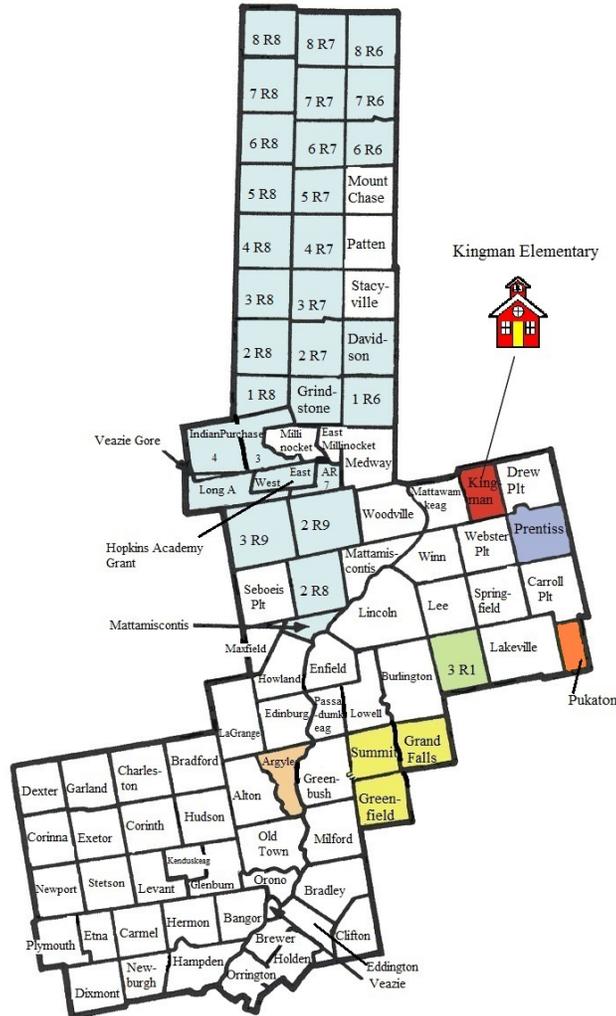
Oxford

	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 232,000	\$ 230,000	(0.9)	\$ 230,000	-	\$ 240,000	4.3	\$ 260,000	8.3	\$ 230,000	(11.5)
Snow Removal	218,000	230,000	5.5	230,000	-	240,000	4.3	245,000	2.1	350,000	42.9
Solid Waste	83,000	83,000	-	85,000	2.4	87,000	2.4	82,000	(5.7)	85,000	3.7
Fire Protection & Public Safety	138,795	139,495	0.5	142,200	1.9	143,000	0.6	150,000	4.9	140,000	(6.7)
Community Support & Recreation	10,700	13,400	25.2	14,800	10.4	17,300	16.9	14,100	(18.5)	10,000	(29.1)
Other Services	9,000	11,000	22.2	11,000	-	12,000	9.1	14,225	18.5	10,000	(29.7)
Subtotal County Services	<u>691,495</u>	<u>706,895</u>	<u>2.2</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>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	625,000	625,000	-	625,000	-	825,000	32.0	1,117,742	35.5	725,000	(35.1)
Subtotal Other	<u>625,000</u>	<u>625,000</u>	<u>-</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>
Administration	<u>113,075</u>	<u>113,845</u>	<u>0.7</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>
Total County Services Budget	<u>1,429,570</u>	<u>1,445,740</u>	<u>1.1</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>
Estimated Revenues											
Local Road Assistance	(58,140)	(58,140)	-	(53,600)	(7.8)	(54,000)	0.7	(50,000)	(7.4)	(55,000)	10.0
Excise Taxes	(110,000)	(110,000)	-	(120,000)	9.1	(140,000)	16.7	(150,000)	7.1	(150,000)	-
Snowmobile	(300)	(300)	-	(200)	(33.3)	(350)	75.0	-	(100.0)	-	-
Other	(4,000)	(4,000)	-	(5,000)	25.0	(20,000)	300.0	(20,000)	-	(5,000)	(75.0)
Subtotal Revenues	<u>(172,440)</u>	<u>(172,440)</u>	<u>-</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>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	(317,742)	-	-	(100.0)
Tax Commitment	<u>1,257,130</u>	<u>1,273,300</u>	<u>1.3</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>
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	<u>\$ 1,257,130</u>	<u>\$ 1,273,300</u>	<u>1.3</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>

* TIF Tax Commitments are estimates based on prior year amounts

** 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 July, 1990

^ Greenfield deorganized July, 1993 and population added to East Central

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2022

Penobscot

	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 105,500	\$ 105,000	(0.5)	\$ 105,000	-	\$ 105,750	0.7	\$ 106,750	0.9	\$ 106,850	0.1
Snow Removal	880,460	852,259	(3.2)	879,749	3.2	889,187	1.1	929,515	4.5	962,950	3.6
Solid Waste	236,275	234,642	(0.7)	230,820	(1.6)	198,120	(14.2)	207,708	4.8	215,135	3.6
Fire Protection & Public Safety	97,073	96,070	(1.0)	102,090	6.3	106,385	4.2	355,532	234.2	331,612	(6.7)
Community Support & Recreation	27,490	27,855	1.3	28,155	1.1	30,195	7.2	29,830	(1.2)	30,030	0.7
Other Services	3,250	3,700	13.8	4,000	8.1	4,000	-	4,000	-	4,000	-
Subtotal County Services	<u>1,350,048</u>	<u>1,319,526</u>	<u>(2.3)</u>	<u>1,349,814</u>	<u>2.3</u>	<u>1,333,637</u>	<u>(1.2)</u>	<u>1,633,335</u>	<u>22.5</u>	<u>1,650,577</u>	<u>1.1</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	202,000	277,285	37.3	257,000	(7.3)	289,500	12.6	280,000	(3.3)	280,000	-
Subtotal Other	<u>202,000</u>	<u>277,285</u>	<u>37.3</u>	<u>257,000</u>	<u>(7.3)</u>	<u>289,500</u>	<u>12.6</u>	<u>280,000</u>	<u>(3.3)</u>	<u>280,000</u>	<u>-</u>
Administration	<u>77,602</u>	<u>79,841</u>	<u>2.9</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>
Total County Services Budget	<u>1,629,650</u>	<u>1,676,652</u>	<u>2.9</u>	<u>1,687,155</u>	<u>0.6</u>	<u>1,704,294</u>	<u>1.0</u>	<u>2,009,001</u>	<u>17.9</u>	<u>2,027,106</u>	<u>0.9</u>
Estimated Revenues											
Local Road Assistance	(90,000)	(90,000)	-	(90,000)	-	(90,000)	-	(90,000)	-	(90,000)	-
Excise Taxes	(200,000)	(215,000)	7.5	(215,000)	-	(215,000)	-	(240,000)	11.6	(200,000)	(16.7)
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(95,584)	(73,428)	(23.2)	(50,207)	(31.6)	(50,290)	0.2	(57,290)	13.9	(56,745)	(1.0)
Subtotal Revenues	<u>(385,584)</u>	<u>(378,428)</u>	<u>(1.9)</u>	<u>(355,207)</u>	<u>(6.1)</u>	<u>(355,290)</u>	<u>0.0</u>	<u>(387,290)</u>	<u>9.0</u>	<u>(346,745)</u>	<u>(10.5)</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(176,775)	(227,115)	28.5	(179,296)	(21.1)	(223,022)	24.4	(24,257)	(89.1)	(20,311)	(16.3)
Tax Commitment	<u>1,067,291</u>	<u>1,071,109</u>	<u>0.4</u>	<u>1,152,652</u>	<u>7.6</u>	<u>1,125,982</u>	<u>(2.3)</u>	<u>1,597,454</u>	<u>41.9</u>	<u>1,660,050</u>	<u>3.9</u>
*Anticipated TIF Tax Commitment	<u>-</u>	<u>453,378</u>	<u>-</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>
**Total Tax Commitment	<u>\$ 1,067,291</u>	<u>\$ 1,524,487</u>	<u>42.8</u>	<u>\$ 1,718,652</u>	<u>12.7</u>	<u>\$ 1,704,904</u>	<u>(0.8)</u>	<u>\$ 2,150,504</u>	<u>26.1</u>	<u>\$ 2,275,583</u>	<u>5.8</u>

* 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

Six Year Comparison Ended June 30, 2022

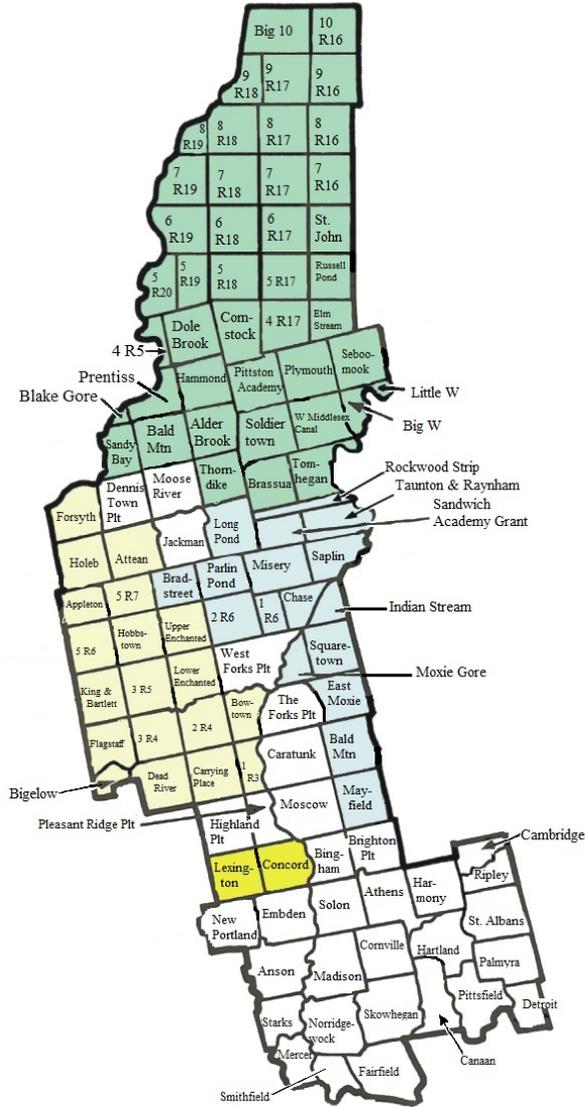
Piscataquis

	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 226,300	\$ 244,800	8.2	\$ 211,400	(13.6)	\$ 260,000	23.0	\$ 289,200	11.2	\$ 304,200	5.2
Snow Removal	532,000	536,500	0.8	558,500	4.1	709,569	27.0	724,770	2.1	749,906	3.5
Solid Waste	222,700	237,700	6.7	251,300	5.7	276,800	10.1	274,800	(0.7)	262,300	(4.5)
Fire Protection & Public Safety	138,375	133,825	(3.3)	138,400	3.4	154,925	11.9	164,350	6.1	186,425	13.4
Community Support & Recreation	34,313	33,163	(3.4)	33,163	-	39,363	18.7	34,650	(12.0)	23,750	(31.5)
Other Services	10,500	3,100	(70.5)	6,000	93.5	6,000	-	6,900	15.0	6,900	-
Subtotal County Services	<u>1,164,188</u>	<u>1,189,088</u>	<u>2.1</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>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	2,500	-	(100.0)	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	235,000	275,000	17.0	218,000	(20.7)	238,000	9.2	235,000	(1.3)	295,000	25.5
Subtotal Other	<u>237,500</u>	<u>275,000</u>	<u>15.8</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>
Administration	<u>70,185</u>	<u>77,000</u>	<u>9.7</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>
Total County Services Budget	<u>1,471,873</u>	<u>1,541,088</u>	<u>4.7</u>	<u>1,488,763</u>	<u>(3.4)</u>	<u>1,756,657</u>	<u>18.0</u>	<u>1,804,670</u>	<u>2.7</u>	<u>1,923,481</u>	<u>6.6</u>
Estimated Revenues											
Local Road Assistance	(71,184)	(70,856)	(0.5)	(72,000)	1.6	(98,000)	36.1	(91,500)	(6.6)	(75,800)	(17.2)
Excise Taxes	(140,000)	(160,000)	14.3	(185,000)	15.6	(230,000)	24.3	(235,000)	2.2	(230,000)	(2.1)
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(93,550)	(96,000)	2.6	(95,800)	(0.2)	(121,800)	27.1	(80,800)	(33.7)	(80,800)	-
Subtotal Revenues	<u>(304,734)</u>	<u>(326,856)</u>	<u>7.3</u>	<u>(352,800)</u>	<u>7.9</u>	<u>(449,800)</u>	<u>27.5</u>	<u>(407,300)</u>	<u>(9.4)</u>	<u>(386,600)</u>	<u>(5.1)</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(205,000)	(200,000)	(2.4)	(170,000)	(15.0)	(150,000)	(11.8)	(50,000)	(66.7)	-	(100.0)
Tax Commitment	962,139	1,014,232	5.4	965,963	(4.8)	1,156,857	19.8	1,347,370	16.5	1,536,881	14.1
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	<u>\$ 962,139</u>	<u>\$ 1,014,232</u>	<u>5.4</u>	<u>\$ 965,963</u>	<u>(4.8)</u>	<u>\$ 1,156,857</u>	<u>19.8</u>	<u>\$ 1,347,370</u>	<u>16.5</u>	<u>\$ 1,536,881</u>	<u>14.1</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Somerset County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information	Population			Children						Adult		Homes				
	1990	2000	2010	0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal		
				2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	
Somerset:																
Central	289	336	338	15	12	32	36	18	7	271	283	177	158	166	169	
Northwest	377	354	390	11	10	43	29	22	10	278	341	181	191	881	1029	
Seboomook	8	46	62	3	1	6	7	2	1	35	53	29	31	423	563	
	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, 2022

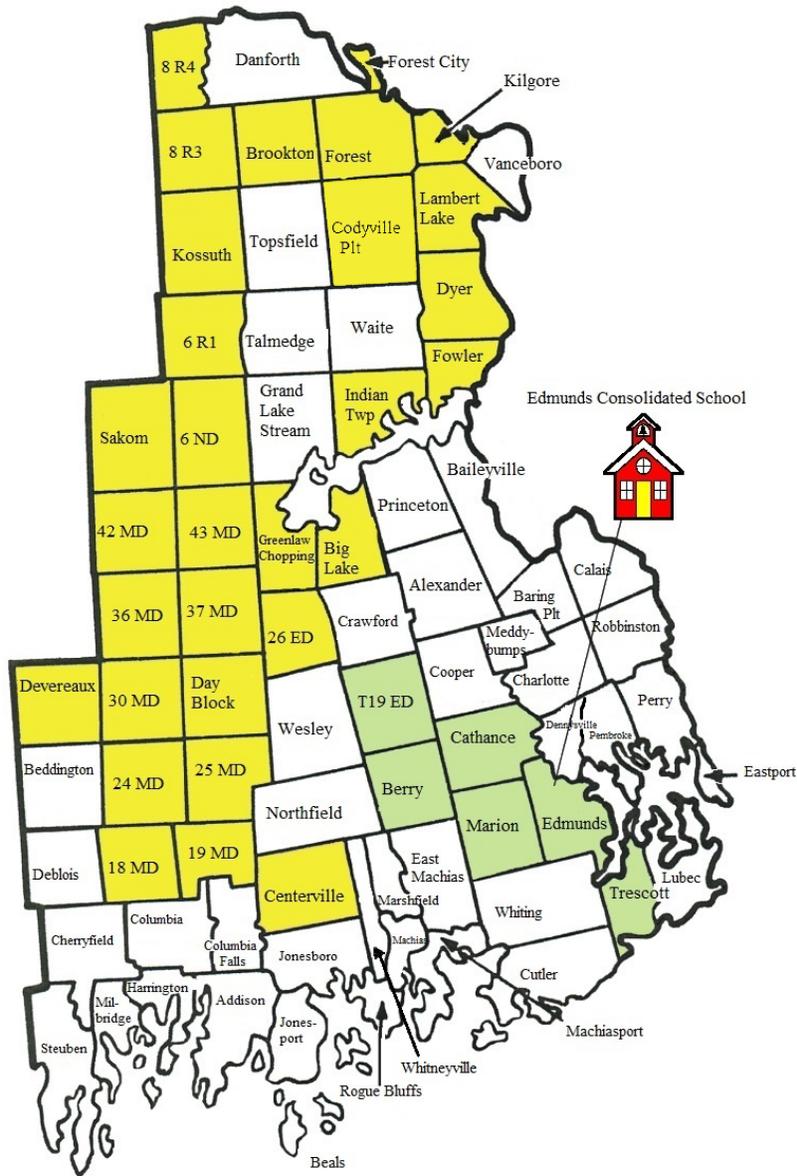
Somerset

	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 252,747	\$ 241,698	(4.4)	\$ 232,888	(3.6)	\$ 219,517	(5.7)	\$ 214,294	(2.4)	\$ 224,401	4.7
Snow Removal	498,215	520,908	4.6	517,887	(0.6)	541,931	4.6	555,285	2.5	592,227	6.7
Solid Waste	200,600	203,200	1.3	219,628	8.1	234,635	6.8	237,820	1.4	240,970	1.3
Fire Protection & Public Safety	368,312	327,630	(11.0)	339,108	3.5	365,978	7.9	455,605	24.5	480,071	5.4
Community Support & Recreation	49,260	52,297	6.2	45,738	(12.5)	45,298	(1.0)	45,817	1.1	45,725	(0.2)
Other Services	-	-	-	-	-	5,000	-	14,540	190.8	19,624	35.0
Subtotal County Services	<u>1,369,134</u>	<u>1,345,733</u>	<u>(1.7)</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>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	477,481	478,000	0.1	445,000	(6.9)	411,574	(7.5)	726,432	76.5	732,240	0.8
Subtotal Other	<u>477,481</u>	<u>478,000</u>	<u>0.1</u>	<u>445,000</u>	<u>(6.9)</u>	<u>411,574</u>	<u>(7.5)</u>	<u>726,432</u>	<u>76.5</u>	<u>732,240</u>	<u>0.8</u>
Administration	<u>130,160</u>	<u>133,354</u>	<u>2.5</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>
Total County Services Budget	<u>1,976,775</u>	<u>1,957,087</u>	<u>(1.0)</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>
Estimated Revenues											
Local Road Assistance	(63,996)	(64,500)	0.8	(65,000)	0.8	(66,000)	1.5	(66,000)	-	(62,700)	(5.0)
Excise Taxes	(190,000)	(180,000)	(5.3)	(195,000)	8.3	(200,000)	2.6	(200,000)	-	(190,000)	(5.0)
Snowmobile	(1,500)	(1,500)	-	(1,300)	(13.3)	(1,400)	7.7	(1,350)	(3.6)	(1,200)	(11.1)
Other	(41,567)	(47,790)	15.0	(50,080)	4.8	(56,963)	13.7	(55,689)	(2.2)	(42,850)	(23.1)
Subtotal Revenues	<u>(297,063)</u>	<u>(293,790)</u>	<u>(1.1)</u>	<u>(311,380)</u>	<u>6.0</u>	<u>(324,363)</u>	<u>4.2</u>	<u>(323,039)</u>	<u>(0.4)</u>	<u>(296,750)</u>	<u>(8.1)</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	(205,836)	-	-	(100.0)
Tax Commitment	<u>1,679,712</u>	<u>1,663,297</u>	<u>(1.0)</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>
*Anticipated TIF Tax Commitment	<u>-</u>	<u>846,863</u>	<u>-</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>
**Total Tax Commitment	<u>\$ 1,679,712</u>	<u>\$ 2,510,160</u>	<u>49.4</u>	<u>\$ 2,424,712</u>	<u>(3.4)</u>	<u>\$ 2,430,716</u>	<u>0.2</u>	<u>\$ 2,625,100</u>	<u>8.0</u>	<u>\$ 2,957,826</u>	<u>12.7</u>

* TIF Tax Commitments are estimates based on prior year amounts

** 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	523	27	24	70	51	25	28	425	420	268	237	7,476	818
	1,157	1,315	1,251	68	63	183	124	61	61	1,003	1,003	635	558	7,718	1,065

* Centerville deorganized July, 2004 and population added to North
 * Codyville Plantation deorganized July, 2019 and population added to North

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2022

Washington

	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 314,875	\$ 340,801	8.2	\$ 382,694	12.3	\$ 445,990	16.5	\$ 410,351	(8.0)	\$ 465,976	13.6
Snow Removal	478,931	478,459	(0.1)	490,829	2.6	479,890	(2.2)	479,768	(0.0)	475,677	(0.9)
Solid Waste	123,141	108,521	(11.9)	108,457	(0.1)	103,997	(4.1)	105,129	1.1	102,531	(2.5)
Fire Protection & Public Safety	159,867	144,495	(9.6)	136,846	(5.3)	149,658	9.4	153,305	2.4	155,200	1.2
Community Support & Recreation	39,650	25,850	(34.8)	30,900	19.5	37,900	22.7	46,150	21.8	45,750	(0.9)
Other Services	28,676	27,589	(3.8)	24,599	(10.8)	23,991	(2.5)	26,536	10.6	29,063	9.5
Subtotal County Services	<u>1,145,140</u>	<u>1,125,715</u>	<u>(1.7)</u>	<u>1,174,325</u>	<u>4.3</u>	<u>1,241,426</u>	<u>5.7</u>	<u>1,221,239</u>	<u>(1.6)</u>	<u>1,274,197</u>	<u>4.3</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	153,000	134,000	(12.4)	136,000	1.5	195,500	43.8	475,500	143.2	205,500	(56.8)
Subtotal Other	<u>153,000</u>	<u>134,000</u>	<u>(12.4)</u>	<u>136,000</u>	<u>1.5</u>	<u>195,500</u>	<u>43.8</u>	<u>475,500</u>	<u>143.2</u>	<u>205,500</u>	<u>(56.8)</u>
Administration	35,050	34,643	(1.2)	34,724	0.2	34,486	(0.7)	35,632	3.3	35,513	(0.3)
Total County Services Budget	<u>1,333,190</u>	<u>1,294,358</u>	<u>(2.9)</u>	<u>1,345,049</u>	<u>3.9</u>	<u>1,471,412</u>	<u>9.4</u>	<u>1,732,371</u>	<u>17.7</u>	<u>1,515,210</u>	<u>(12.5)</u>
Estimated Revenues											
Local Road Assistance	(75,000)	(76,000)	1.3	(74,341)	(2.2)	(75,560)	1.6	(80,000)	5.9	(83,000)	3.8
Excise Taxes	(186,000)	(187,000)	0.5	(217,409)	16.3	(329,738)	51.7	(270,000)	(18.1)	(170,000)	(37.0)
Snowmobile	(550)	(550)	-	(308)	(44.0)	(244)	(20.8)	(1,000)	309.8	(1,000)	-
Other	(13,500)	(22,400)	65.9	(20,227)	(9.7)	(33,341)	64.8	(33,000)	(1.0)	(25,500)	(22.7)
Subtotal Revenues	<u>(275,050)</u>	<u>(285,950)</u>	<u>4.0</u>	<u>(312,285)</u>	<u>9.2</u>	<u>(438,883)</u>	<u>40.5</u>	<u>(384,000)</u>	<u>(12.5)</u>	<u>(279,500)</u>	<u>(27.2)</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(80,000)	-	(100.0)	-	-	-	-	-	-	-	-
Tax Commitment	978,140	1,008,408	3.1	1,032,764	2.4	1,032,529	(0.0)	1,348,371	30.6	1,235,710	(8.4)
*Anticipated TIF Tax Commitment	704,000	610,612	(13.3)	612,323	0.3	576,470	(5.9)	538,371	(6.6)	717,253	33.2
**Total Tax Commitment	<u>\$ 1,682,140</u>	<u>\$ 1,619,020</u>	<u>(3.8)</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>\$ 1,952,963</u>	<u>3.5</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.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.

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

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

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