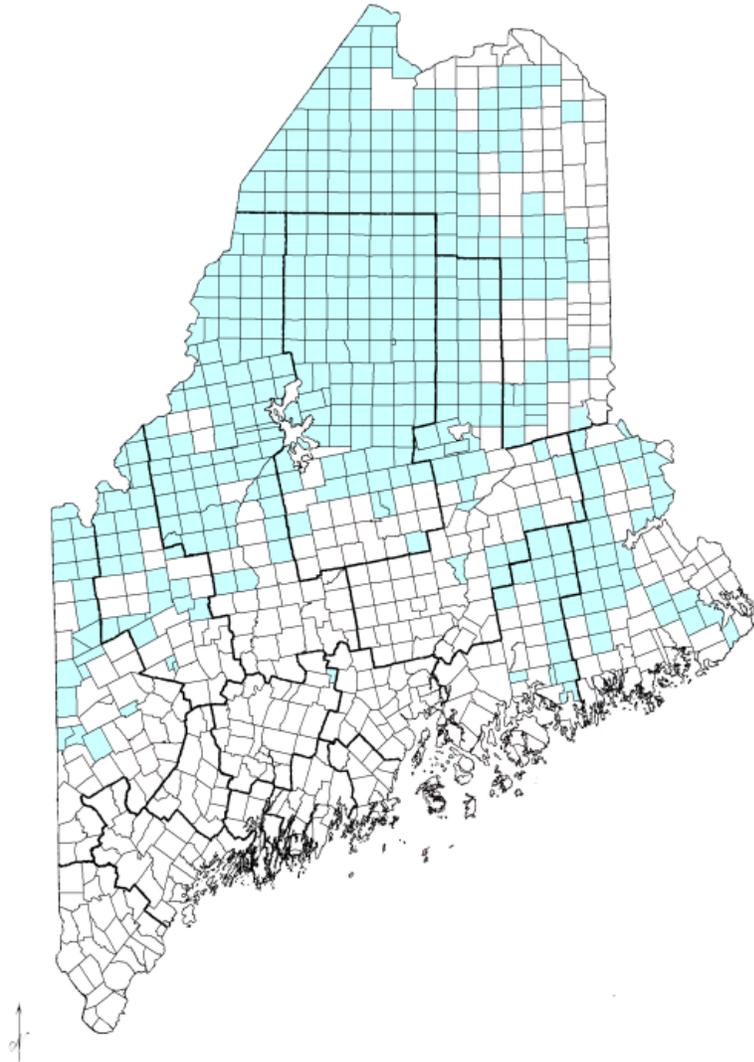


DRAFT

**UNORGANIZED TERRITORY
MUNICIPAL COST COMPONENTS**



FISCAL YEAR 2022-2023

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

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

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

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

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

Sec. 1. Municipal cost components for services rendered. In accordance with the Maine Revised Statutes, Title 36, chapter 115, the Legislature determines that the net municipal cost component for services and reimbursements to be rendered in fiscal year 2022-23 is as follows:

Fiscal Administration - Office of the State Auditor	\$	272,457
Education		12,962,563
Forest Fire Protection		150,000
Human Services - General Assistance		60,000
Property Tax Assessment		1,224,615
Land Use Planning Commission		616,833
TOTAL STATE AGENCIES	\$	15,286,468
 County Reimbursements for Services		
Aroostook	\$	1,875,014
Franklin		1,308,216
Hancock		204,512
Kennebec		9,125
Lincoln		31,798
Oxford		1,645,000
Penobscot		1,521,141
Piscataquis		1,609,793
Somerset		2,246,513
Washington		1,464,444
TOTAL COUNTY SERVICES	\$	11,915,556

COUNTY TAX INCREMENT FINANCING DISTRIBUTIONS FROM FUND

Tax Increment Financing Payments	3,218,057
TOTAL REQUIREMENTS	\$ 30,420,081
COMPUTATION OF ASSESSMENT	
Requirements	\$ 30,420,081
Less Revenue Deductions:	
General Revenue	
Municipal Revenue Sharing	\$ 220,000
Miscellaneous Revenue	210,000
Use of Unassigned Fund Balance	1,951,872
TOTAL GENERAL REVENUE DEDUCTIONS	\$ 2,381,872
Education Revenue	
Land Reserved Trust Interest	\$ 90,000
Tuition and School Transportation Charges	130,000
Special - Teacher Retirement Funding from State	240,000
TOTAL EDUCATION REVENUE DEDUCTIONS	\$ 460,000
TOTAL REVENUE DEDUCTIONS	\$ 2,841,872
TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY (Title 36 §1602)	\$ 27,578,209

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

SUMMARY

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

TABLE OF CONTENTS

General Analysis

Municipal Cost Components (MCC) Budgets Before County Taxes and Overlay Six Year Analysis	6
Municipal Cost Components (MCC) Budgets After County Taxes and Overlay Six Year Analysis	7
Aggregate Unorganized Territory (UT) County Mill Rate Analysis.....	8

Charts and Graphs

Historical MCC Amounts with UT County Taxes - Net of Revenue Fiscal Years 2018-2023	10
Historical MCC Percentages with UT County Taxes - Net of Revenue Fiscal Years 2018-2023	11
State Agency Budget Components - Pie Chart - Fiscal Year 2023 Percentage by Agency.....	12
Selected State Agency Component – Education (EUT) – Fiscal Years 2018-2023 with Linear Trendline	13
EUT Student Enrollment by Category for School Year 2022	14
Historical EUT Student Enrollment for School Years 2017 to 2022.....	14
Selected State Agencies Components Other than Education - Fiscal Years 2018 to 2023 with Linear Trendline for Maine Revenue Services Operations	15
State Agency and County Budget Totals – Net of Revenue with Linear Trendlines for Fiscal Years 2018 to 2023	16
Fiscal Year 2023 County Municipal Services Budgets by Function	17
Schedule of County Services Cost Per Capita by County	18
New England All Grades Conventional Retail Gasoline Prices Dollars Per Gallon for the Period January 2020 to January 2022 with Linear Trendline	19
New England All Grades Conventional Retail Gasoline Prices Dollars Per Gallon – Short Term Movements for the Period January 2016 to January 2022 with Linear Trendline.....	19

Fiscal Year 2023 MCC Budget Analysis

Analysis of Municipal Cost Components Budgets - Work Session - Fiscal Year 2023

State Agency Services.....	21-22
County Services and TIF	23-26

County Budget Analysis

2010 Census: Maine Profile (2020 U.S. Census profile unavailable at this time).....	28
State Valuation Unorganized Territory by County for Tax Years 2019-2022	29
Unorganized Territory - Analysis of Budget Proposals – Counties Totals by Service Categories	30
Unorganized Territory - Analysis of Budget Proposals – Counties Totals by County and Service Category	31
Aroostook County - Demographics and Analysis of Budget.....	32-33
Franklin County - Demographics and Analysis of Budget.....	34-35
Hancock County - Demographics and Analysis of Budget	36-37
Kennebec County - Demographics and Analysis of Budget	38-39
Lincoln County – Demographics and Analysis of Budget	40-41
Oxford County - Demographics and Analysis of Budget.....	42-43
Penobscot County - Demographics and Analysis of Budget	44-45
Piscataquis County - Demographics and Analysis of Budget	46-47
Somerset County - Demographics and Analysis of Budget.....	48-49
Washington County - Demographics and Analysis of Budget	50-51

Appendix - Funding State and County Services in the Unorganized Territory

Budget Methodology	53-55
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GENERAL ANALYSIS

MUNICIPAL COST COMPONENTS BUDGETS BEFORE COUNTY TAXES AND OVERLAY

Six Year Comparison Ended June 30, 2023

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

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

MUNICIPAL COST COMPONENTS BUDGETS AFTER COUNTY TAXES AND OVERLAY

Six Year Comparison Ended June 30, 2023

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

AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYSIS

SOURCE: *Maine Revenue Services*

Tax Years 2007-2021

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

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

* Revaluation Year

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

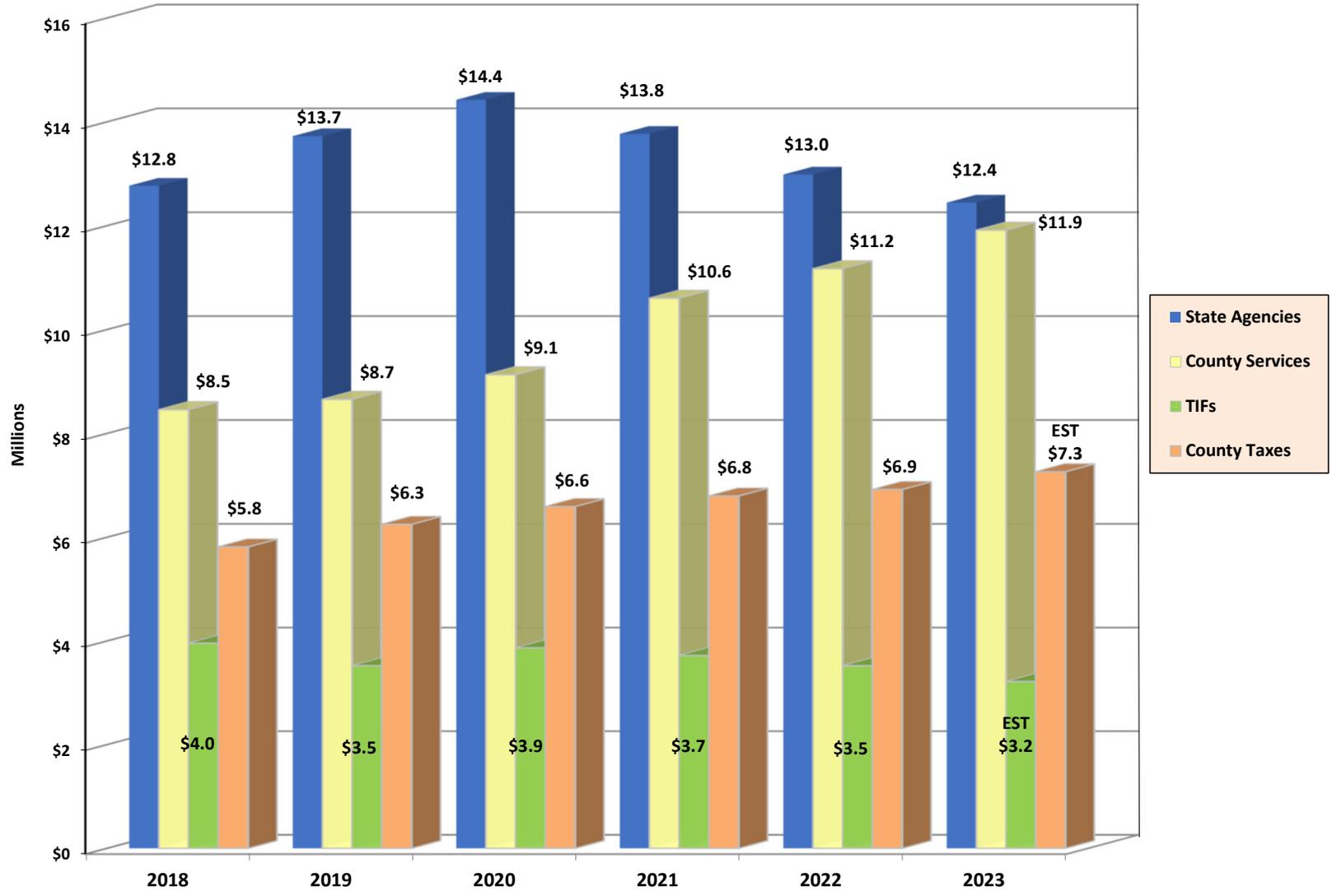
*** First year of Wind TIFs in Hancock County

First year of Omnibus Wind TIFs in Somerset and Hancock Counties

First year of Omnibus Wind TIF in Penobscot

CHARTS AND GRAPHS

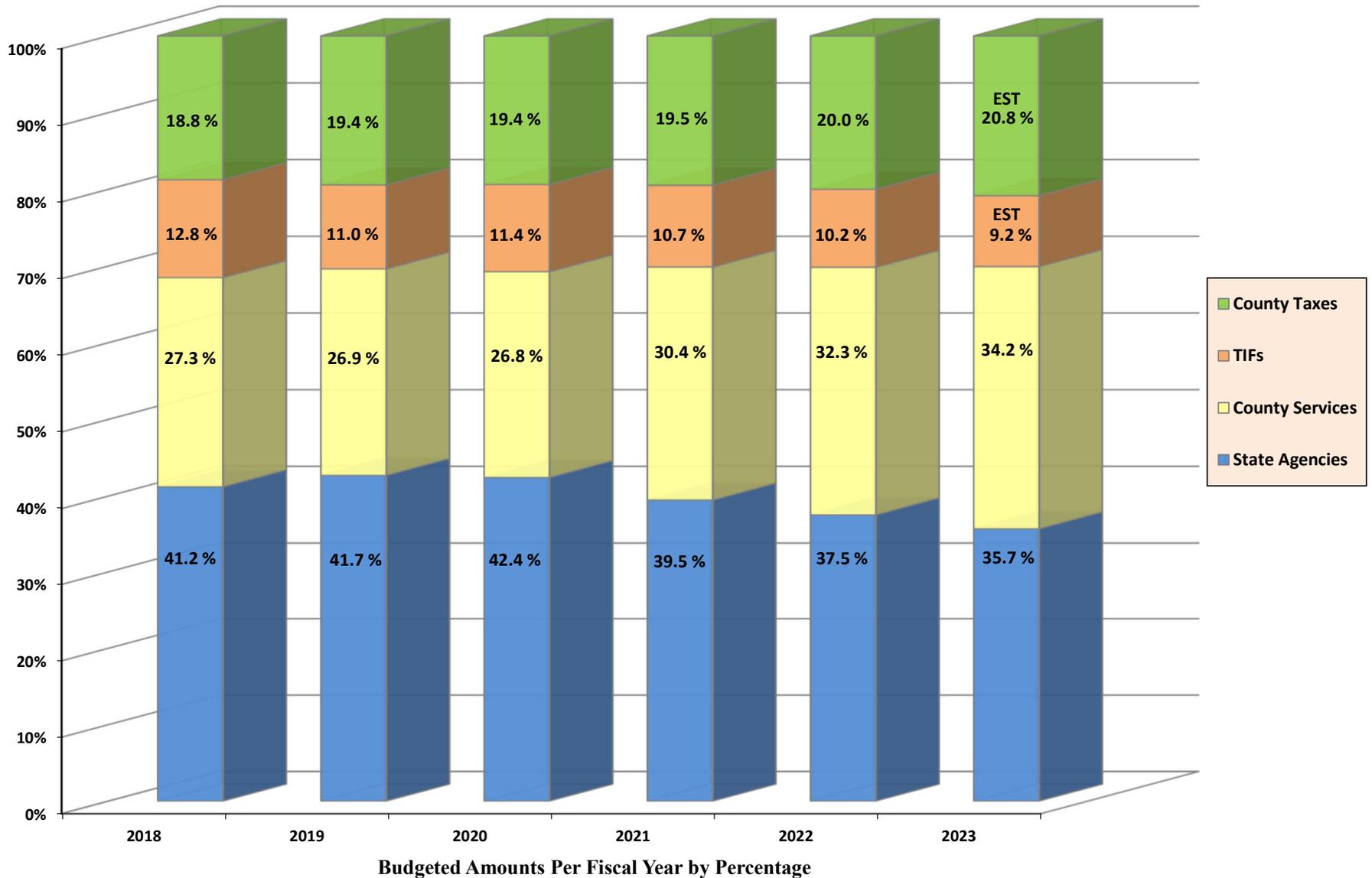
**UT Education and Services Fund
 Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue
 Fiscal Years 2018 to 2023**



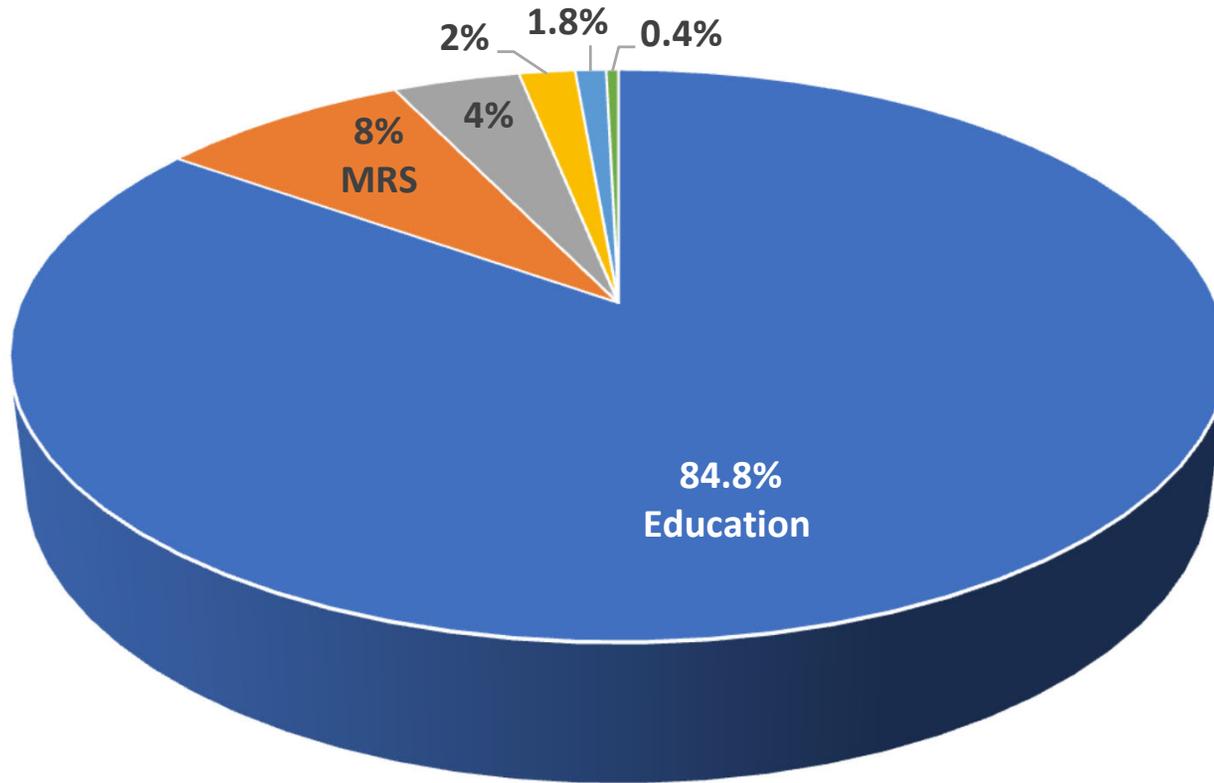
Budgeted Amounts Per Fiscal Year by Dollars

UT Education and Services Fund

Historical Municipal Cost Component Percentages with UT County Taxes - Net of Revenue Fiscal Years 2018 to 2023

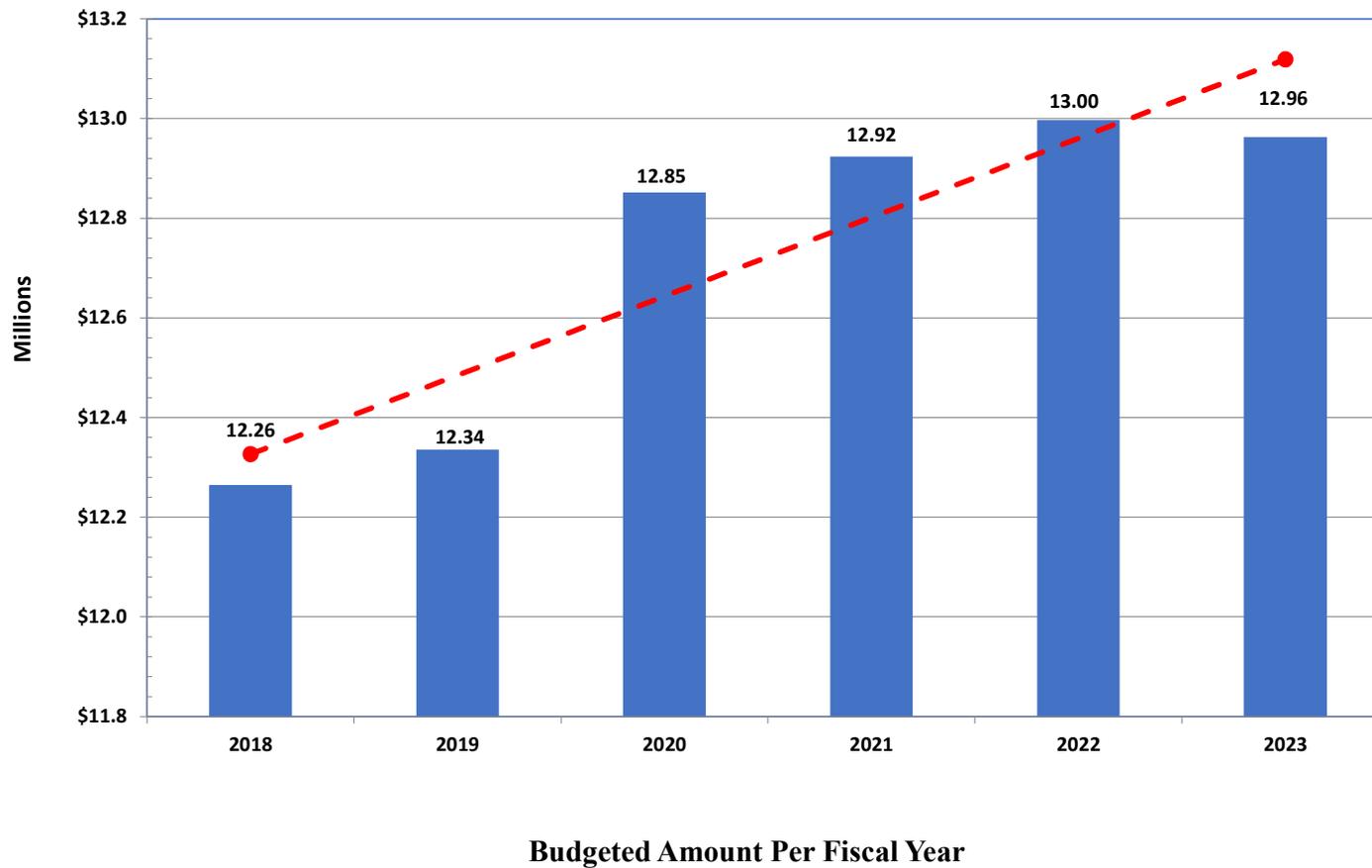


**UT Education and Services Fund
FY23 MCC State Agency Budget Components - Percentage
by Agency**



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

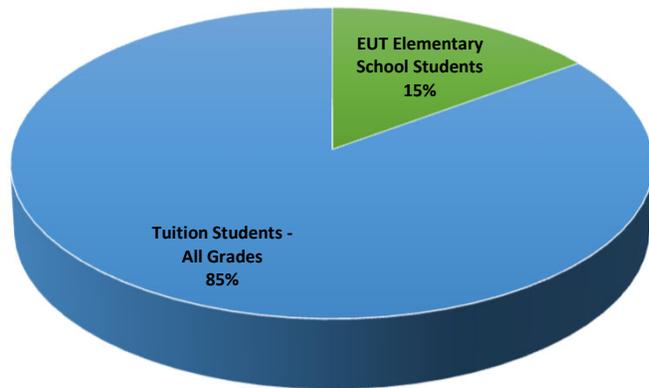
**UT Education and Services Fund
Selected State Agencies Component - Education (EUT) - Fiscal Years 2018 to 2023
with Linear Trendline**



EUT Student Enrollment by Category

For School Year 2022

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



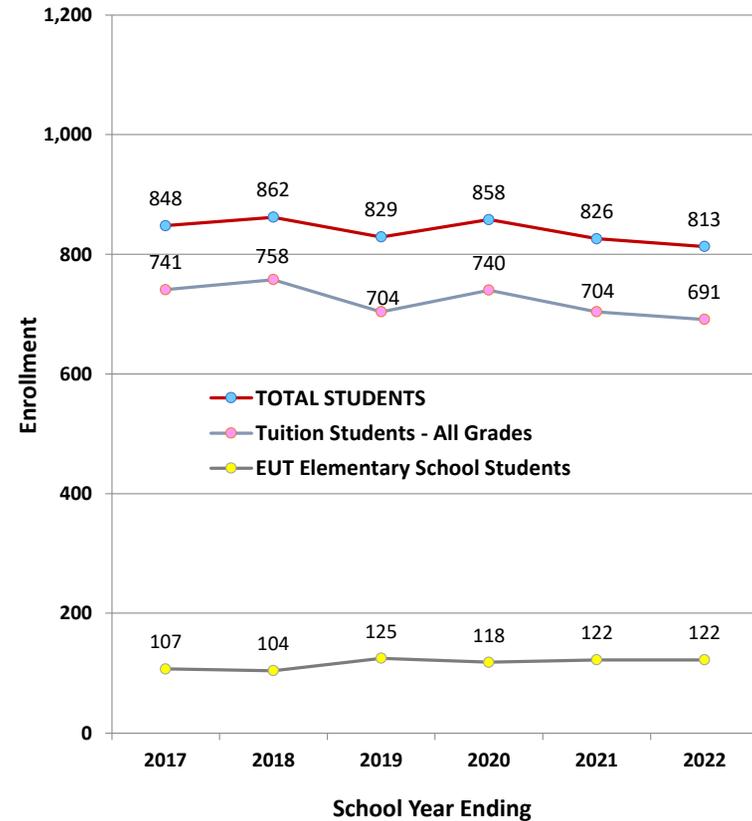
Total 2022 Student Enrollment - 813

■ EUT Elementary School Students ■ Tuition Students - All Grades

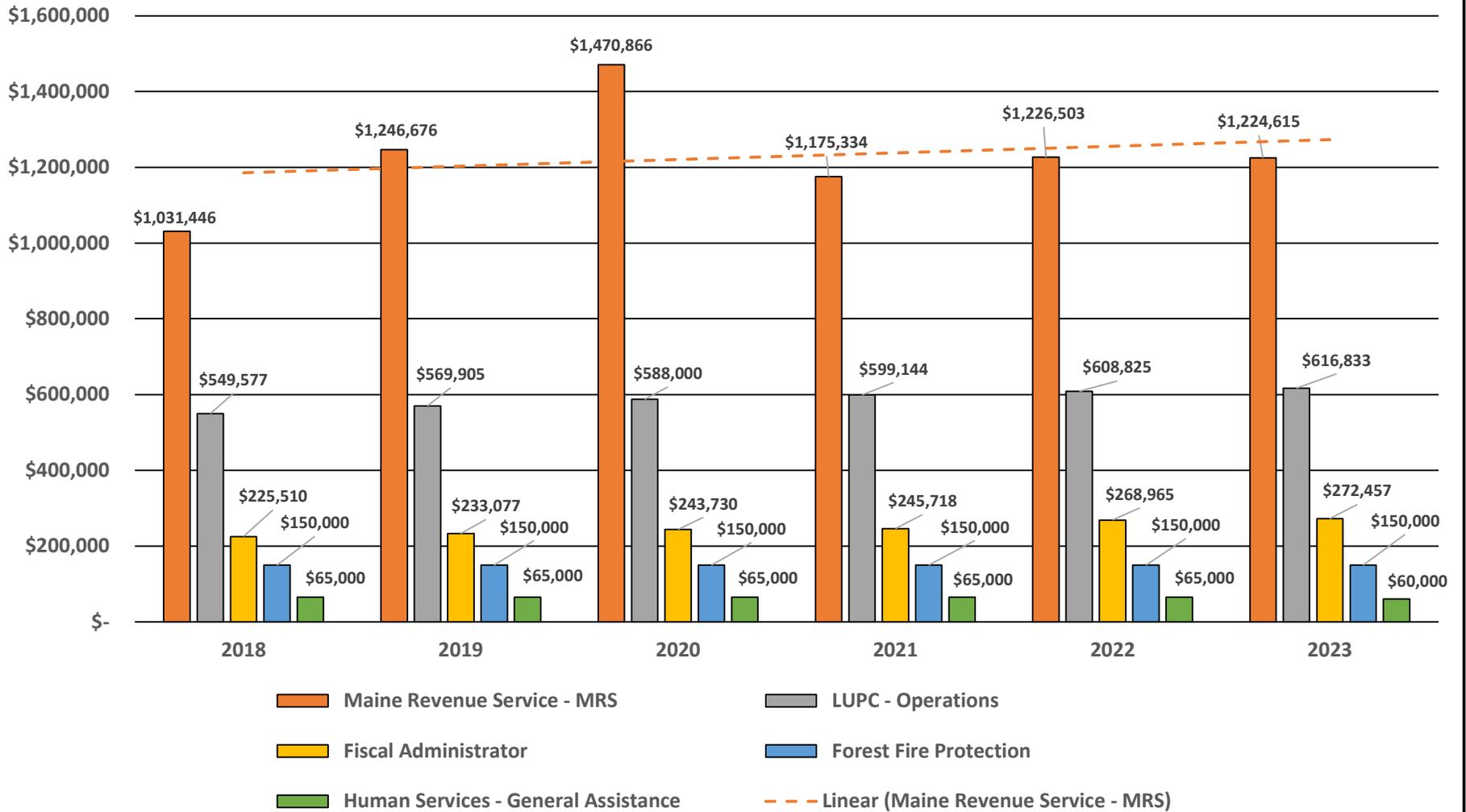
Historical EUT Student Enrollment

For School Years 2017 to 2022

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

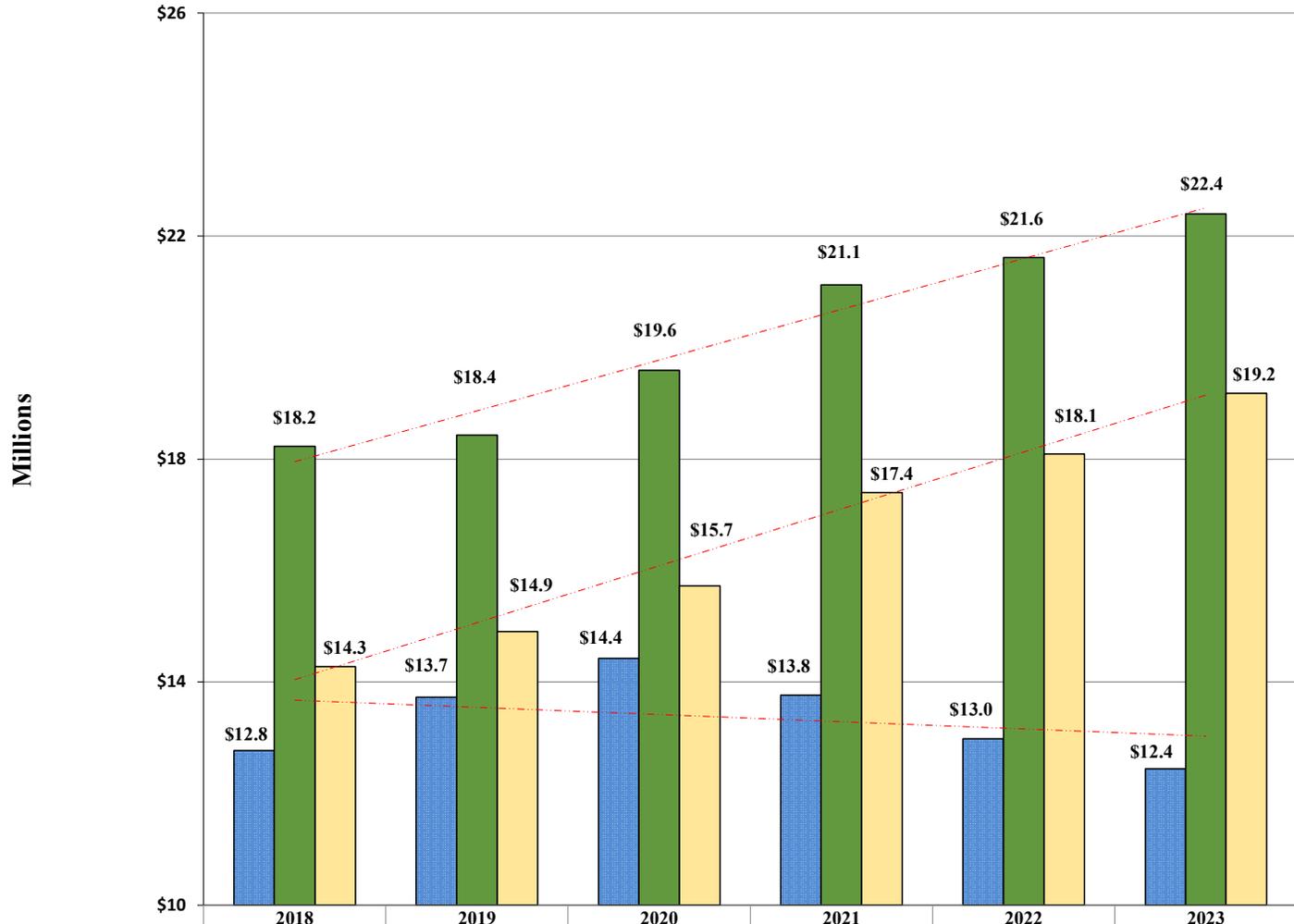


UT Education and Services Fund
Selected State Agencies Components Other Than Education - Fiscal Years 2018 to 2023
with Linear Trendline for Maine Revenue Services Operations



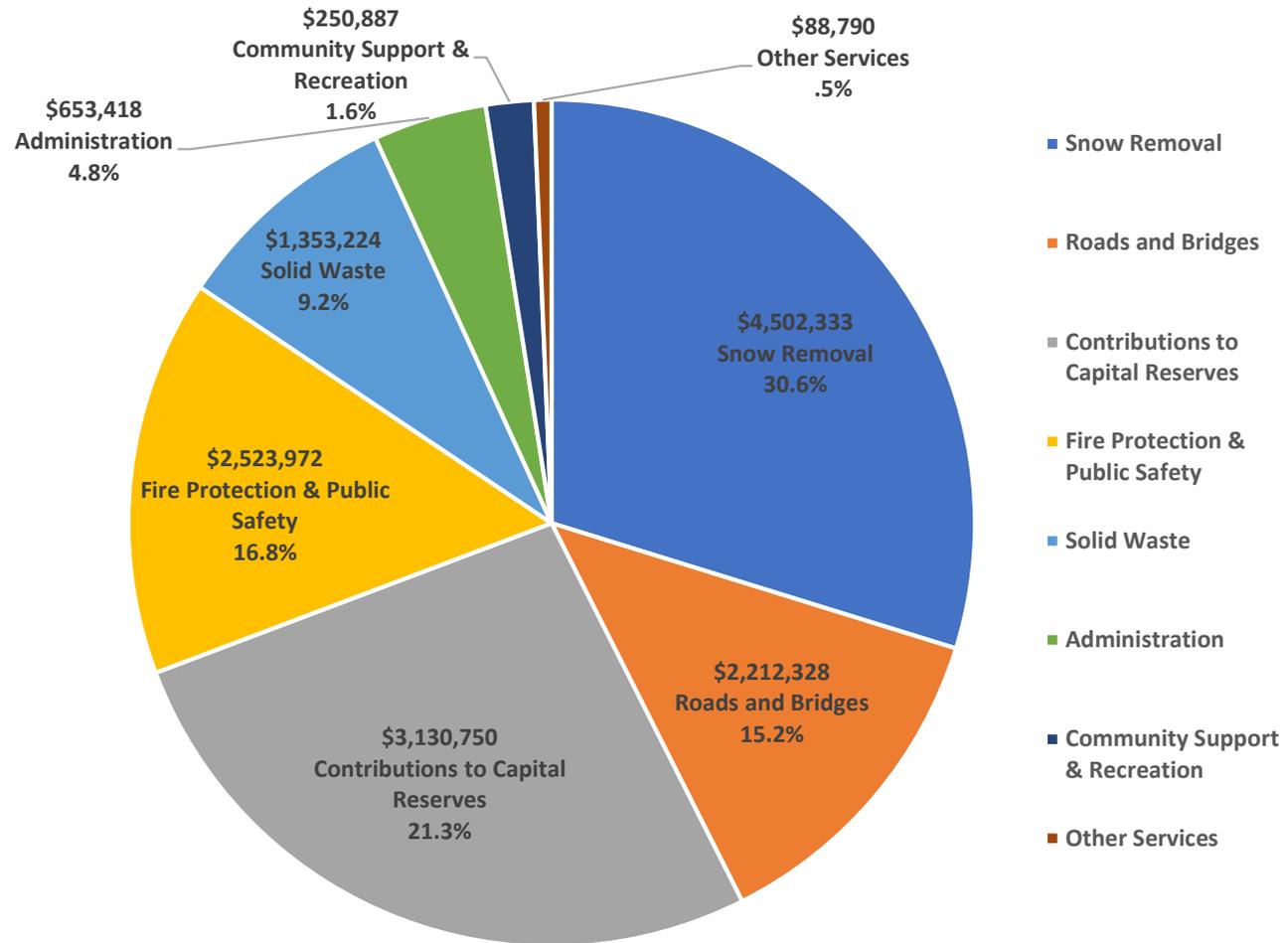
UT Education and Services Fund

State Agency and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2018 to 2023
 County Budget Totals: 1) With TIFs and 2) Without TIFs



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

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



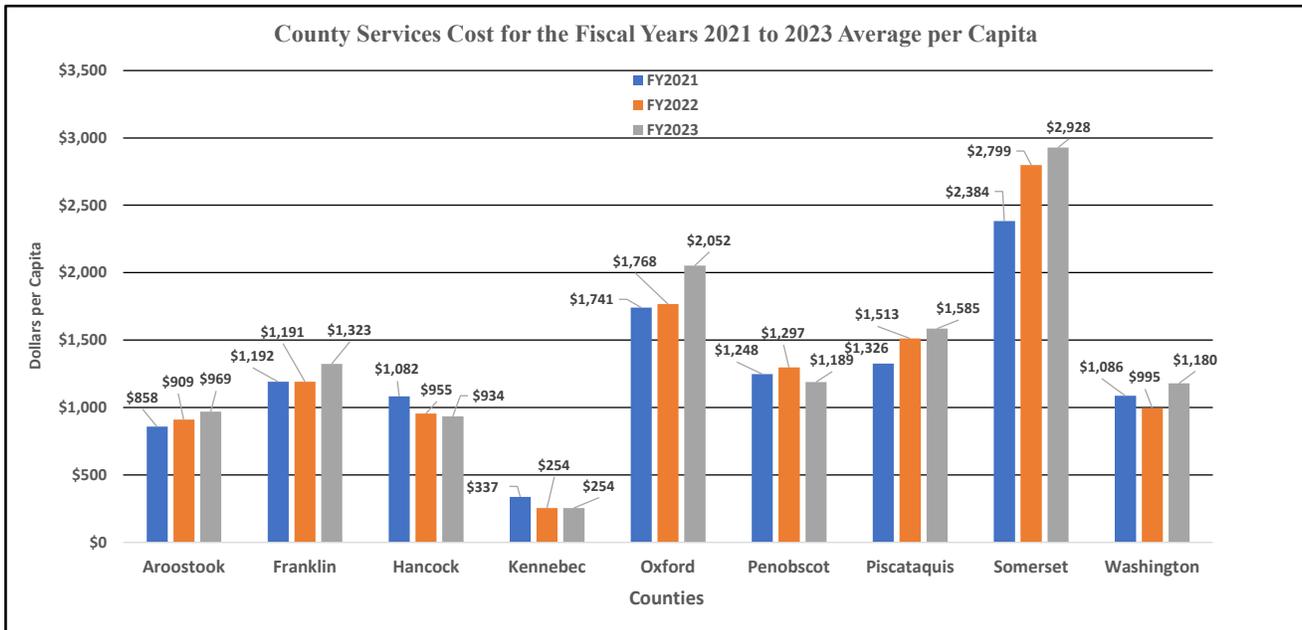
**Gross County Service Budgets without Revenue Deductions
Fiscal Year 2023 - \$14.7 Million in County Service Budgets**

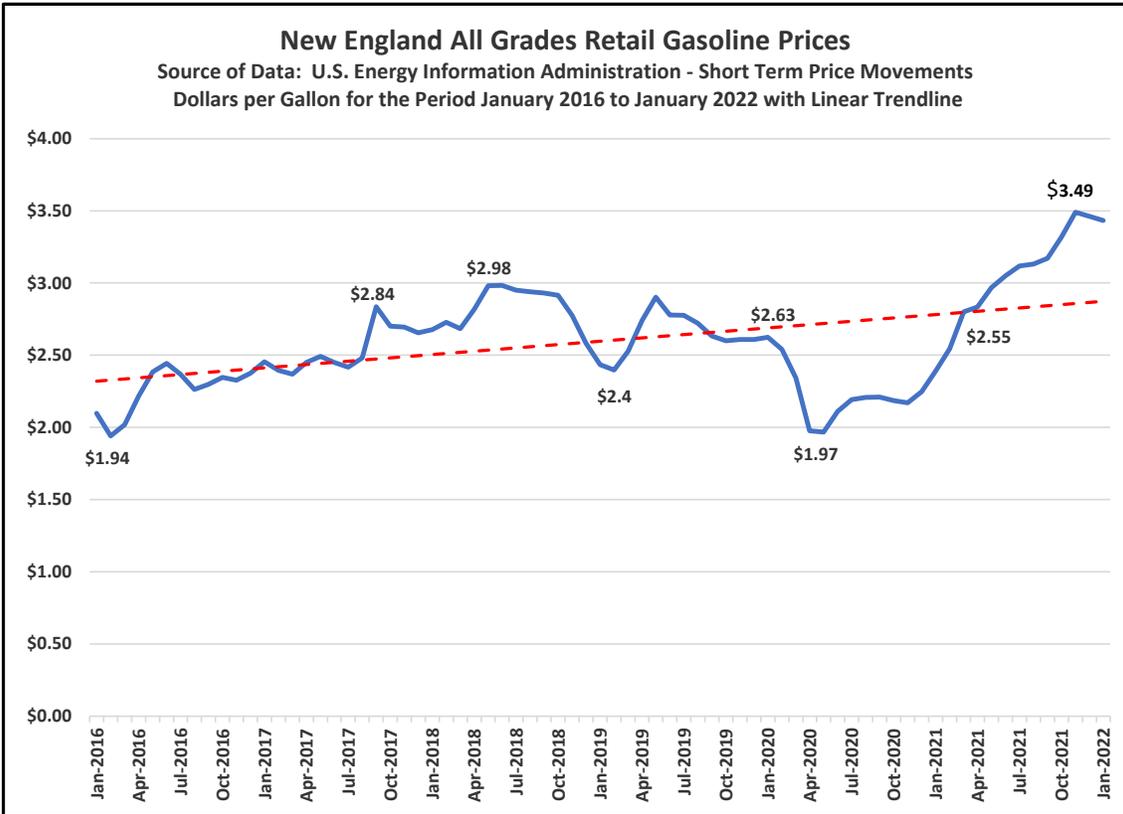
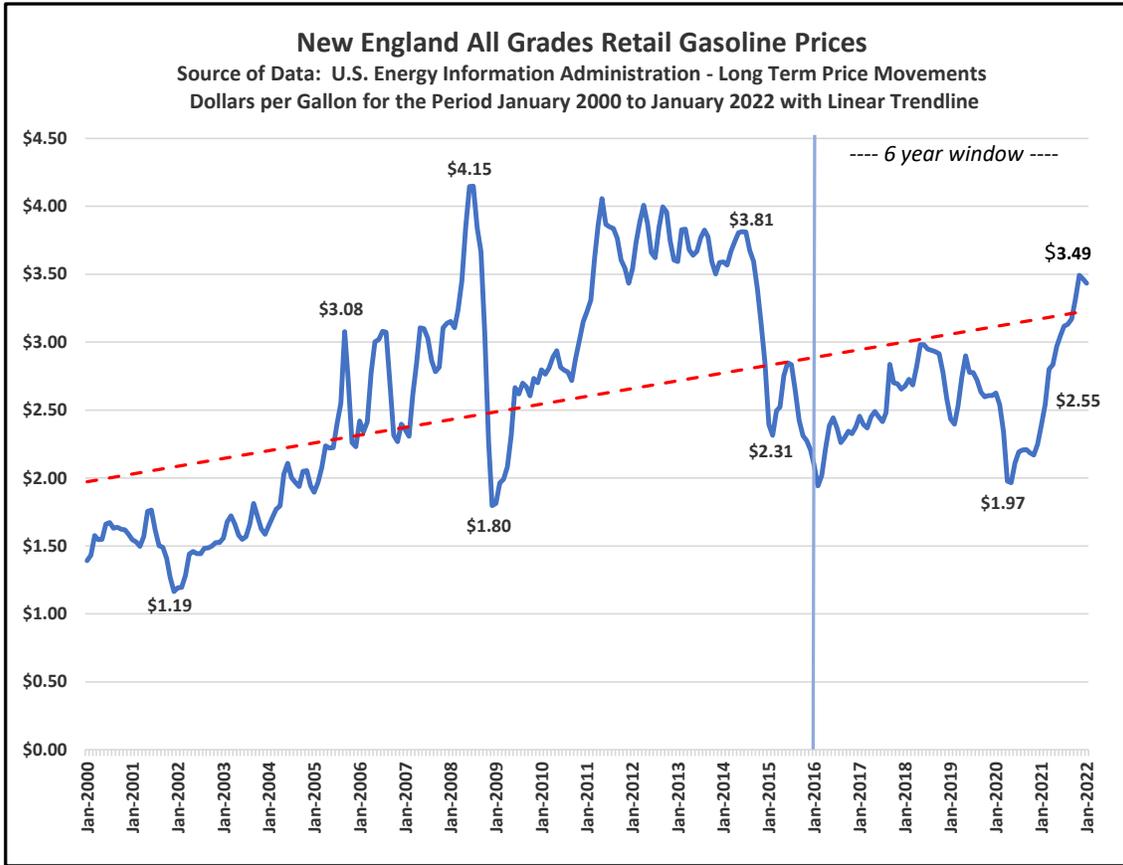
SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY *

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

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

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





**FISCAL YEAR 2022
MCC BUDGET ANALYSIS**

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

STATE AGENCY SERVICES

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

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

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

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

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

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

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

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

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

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

Human Services – General Assistance · \$60,000

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

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

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

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

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

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

COUNTY SERVICES AND TIF

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

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

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

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

- This budgeted amount increased 11.1% or \$130,900 from \$1,177,316 in FY22 to \$1,308,216 in F23. (reference page 35)
 - County Services increased by 4.1% or \$49,627.
 - Roads and Bridges increased by 10% or \$21,797 related to roads requiring additional maintenance and increased fuel costs.
 - Snow removal increased by 7.6% or \$42,000 due to new contracts supporting Washington and Perkins Township.
 - Contributions to Capital Reserve increased by 53.8% or \$60,000 primarily due to a paving project for Madrid Township.
 - Use of Unassigned Fund Balance in FY22 of \$10,263 was unavailable in FY23.

Note: FY22 is the thirteenth year of a 20-year capture of assessed value for Franklin County’s TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
Prior Years	2019-2020	2020-2021	2021-2022	Total
\$11,748,689	\$1,215,154	\$1,022,984	\$903,151	\$14,889,978

Hancock County · \$204,512 UT Budget

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

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

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

Kennebec County · \$9,125 UT Budget

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

Lincoln County · \$31,798 UT Budget

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

Oxford County · \$1,645,000 UT Budget

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

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

Penobscot County · \$1,521,141 UT Budget

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

Note: FY22 is in the sixth year of a 30-year capture of assessed value for the Passadumkeag Omnibus TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
Prior Years	2019-2020	2020-2021	2021-2022	Total
\$1,488,979	\$553,050	\$615,533	\$577,144	\$3,234,706

Piscataquis County · \$1,609,793 UT Budget

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

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

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

Note: FY22 is the sixth year of a 30-year capture of assessed value for the Bingham Wind Power Omnibus TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
Prior Years	2019-2020	2020-2021	2021-2022	Total
\$2,071,915	\$797,498	\$811,250	\$833,979	\$4,514,642

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

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

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

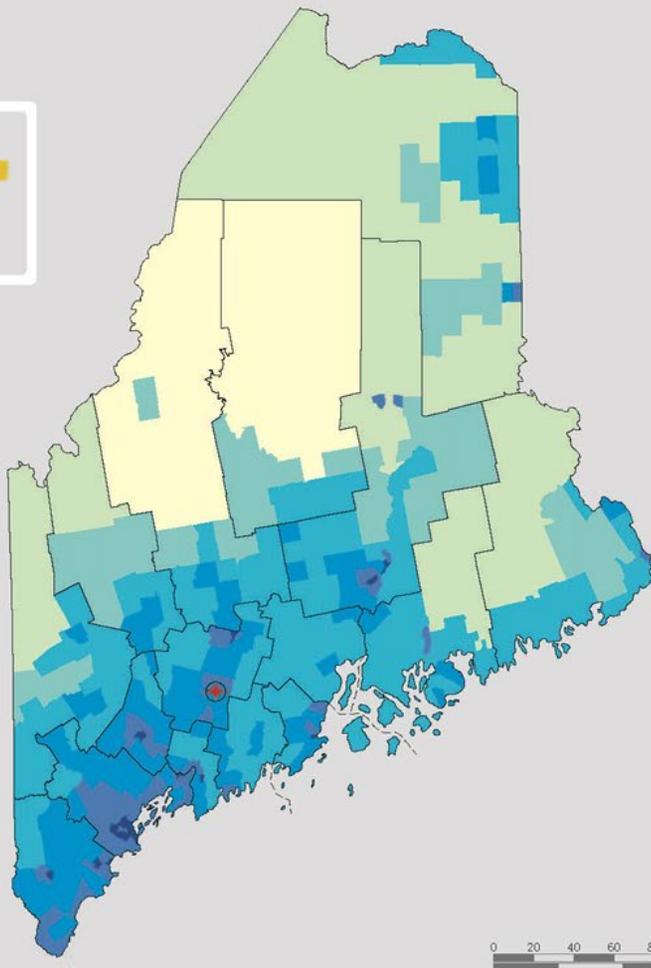
Fiscal Year - Actual TIF Payments				
Prior Years	2019-2020	2020-2021	2021-2022	Total
\$9,784,551	\$538,372	\$493,498	\$404,526	\$11,220,947

COUNTY BUDGET ANALYSIS

2010 Census: Maine Profile

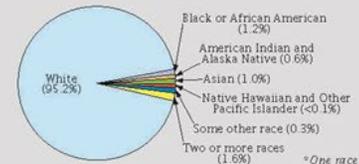
Population Density by Census Tract

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



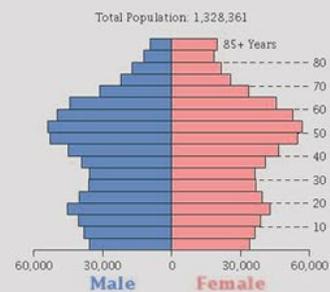
U.S. Department of Commerce Economics and Statistics Administration U.S. CENSUS BUREAU

State Race* Breakdown



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

Population by Sex and Age



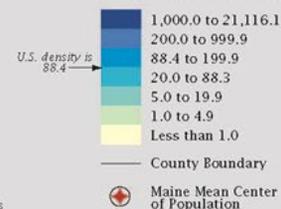
Housing Tenure

Total Occupied Housing Units: 557,219

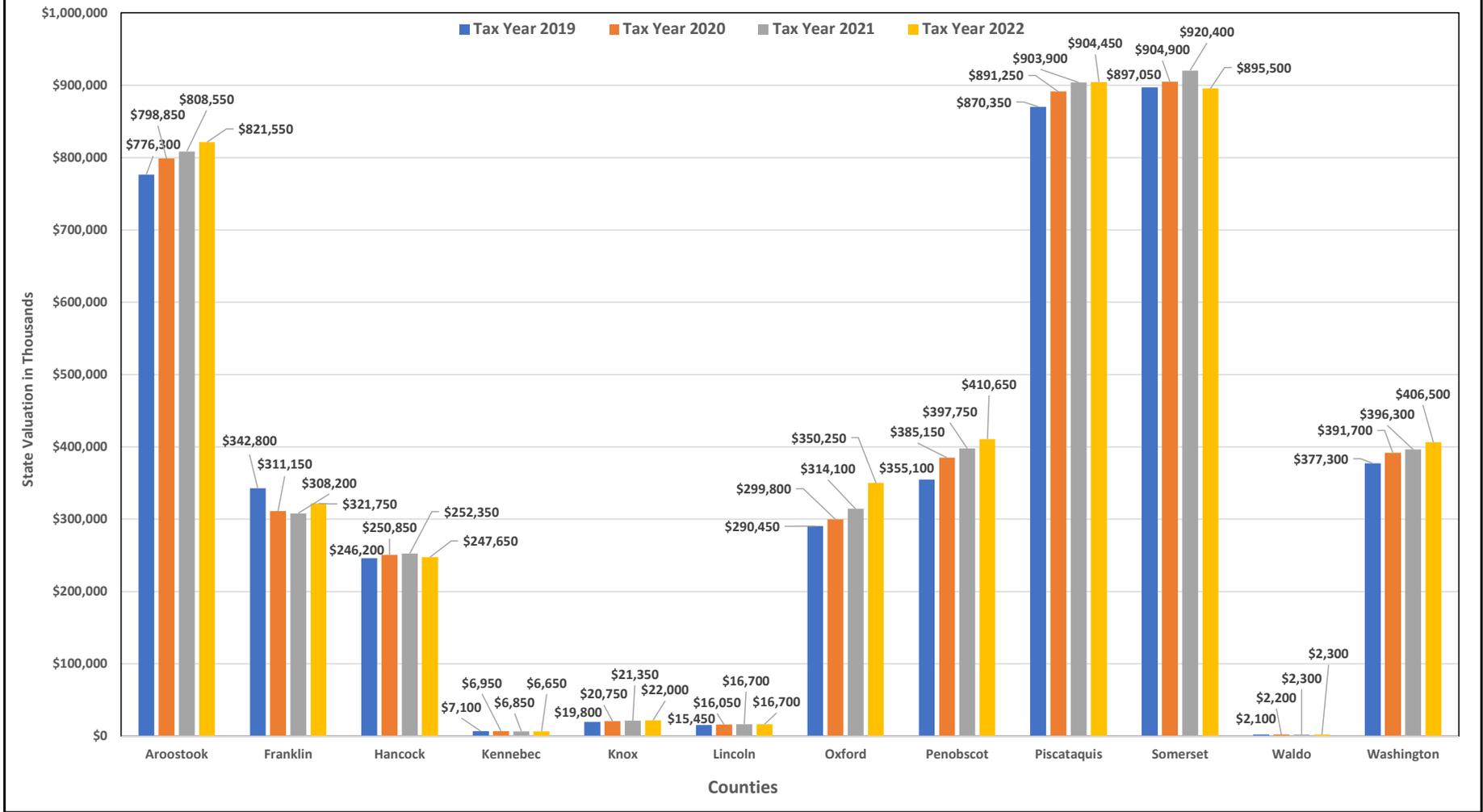
71.3% Owner Occupied 28.7% Renter Occupied

Average Household Size of Owner-Occupied Units: 2.43 people
 Average Household Size of Renter-Occupied Units: 2.04 people

People per Square Mile by Census Tract



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



UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2023

Totals by Service Category

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

County Comparison For the Year Ended June 30, 2023

Totals by County and Service Category

	<u>Aroostook</u>	<u>Franklin</u>	<u>Hancock</u>	<u>Kennebec</u>	<u>Lincoln</u>	<u>Oxford</u>	<u>Penobscot</u>	<u>Piscataquis</u>	<u>Somerset</u>	<u>Washington</u>	<u>Total</u>
County Services:											
Roads and Bridges	\$ 340,329	\$ 239,772	\$ 87,300	\$ -	\$ 18,660	\$ 315,000	\$ 106,850	\$ 305,800	\$ 239,489	\$ 559,128	\$ 2,212,328
Snow Removal	593,742	592,451	90,000	7,000	5,500	350,000	966,168	761,518	646,808	489,146	4,502,333
Solid Waste	150,370	140,937	32,000	5,000	-	120,000	239,867	294,000	267,627	103,423	1,353,224
Fire Protection & Public Safety	612,985	281,476	70,800	3,355	-	200,000	338,044	197,425	667,514	152,373	2,523,972
Community Support & Recreation	98,328	13,500	1,650	-	-	15,000	30,334	21,050	45,275	25,750	250,887
Other Services	9,462	3,000	14,300	1,762	-	5,000	4,000	9,600	18,150	23,516	88,790
Subtotal County Services	<u>1,805,216</u>	<u>1,271,136</u>	<u>296,050</u>	<u>17,117</u>	<u>24,160</u>	<u>1,005,000</u>	<u>1,685,263</u>	<u>1,589,393</u>	<u>1,884,863</u>	<u>1,353,336</u>	<u>10,931,534</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	1,000	-	7,000	-	-	-	-	-	8,000
Contributions to Capital Reserve	477,750	171,500	27,000	1,000	-	800,000	278,000	373,000	557,000	437,500	3,122,750
Subtotal Other	<u>477,750</u>	<u>171,500</u>	<u>28,000</u>	<u>1,000</u>	<u>7,000</u>	<u>800,000</u>	<u>278,000</u>	<u>373,000</u>	<u>557,000</u>	<u>437,500</u>	<u>3,130,750</u>
Administration	<u>114,148</u>	<u>72,132</u>	<u>16,203</u>	<u>906</u>	<u>1,558</u>	<u>90,250</u>	<u>98,163</u>	<u>105,000</u>	<u>117,450</u>	<u>37,608</u>	<u>653,418</u>
Total County Services Budget	<u>2,397,114</u>	<u>1,514,768</u>	<u>340,253</u>	<u>19,023</u>	<u>32,718</u>	<u>1,895,250</u>	<u>2,061,426</u>	<u>2,067,393</u>	<u>2,559,313</u>	<u>1,828,444</u>	<u>14,715,702</u>
Estimated Revenues											
Local Road Assistance	(98,800)	(39,152)	(9,000)	(1,800)	(920)	(55,000)	(90,000)	(91,800)	(65,000)	(90,000)	(541,472)
Excise Taxes	(360,000)	(160,000)	(30,000)	(7,000)	-	(190,000)	(230,000)	(285,000)	(205,000)	(250,000)	(1,717,000)
Snowmobile	-	(150)	(1,000)	-	-	(250)	-	-	(1,100)	(500)	(3,000)
Other	(23,300)	(7,250)	(10,600)	-	-	(5,000)	(52,569)	(80,800)	(41,700)	(23,500)	(244,719)
Subtotal Revenues	<u>(482,100)</u>	<u>(206,552)</u>	<u>(50,600)</u>	<u>(8,800)</u>	<u>(920)</u>	<u>(250,250)</u>	<u>(372,569)</u>	<u>(457,600)</u>	<u>(312,800)</u>	<u>(364,000)</u>	<u>(2,506,191)</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(40,000)	-	(85,141)	(1,098)	-	-	(167,716)	-	-	-	(293,955)
Tax Commitment	<u>1,875,014</u>	<u>1,308,216</u>	<u>204,512</u>	<u>9,125</u>	<u>31,798</u>	<u>1,645,000</u>	<u>1,521,141</u>	<u>1,609,793</u>	<u>2,246,513</u>	<u>1,464,444</u>	<u>11,915,556</u>
*Anticipated TIF Tax Commitment	-	903,151	499,257	-	-	-	577,144	-	833,979	404,526	3,218,057
**Total Tax Commitment	<u>\$ 1,875,014</u>	<u>\$ 2,211,367</u>	<u>\$ 703,769</u>	<u>\$ 9,125</u>	<u>\$ 31,798</u>	<u>\$ 1,645,000</u>	<u>\$ 2,098,285</u>	<u>\$ 1,609,793</u>	<u>\$ 3,080,492</u>	<u>\$ 1,868,970</u>	<u>\$ 15,133,613</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, 2023

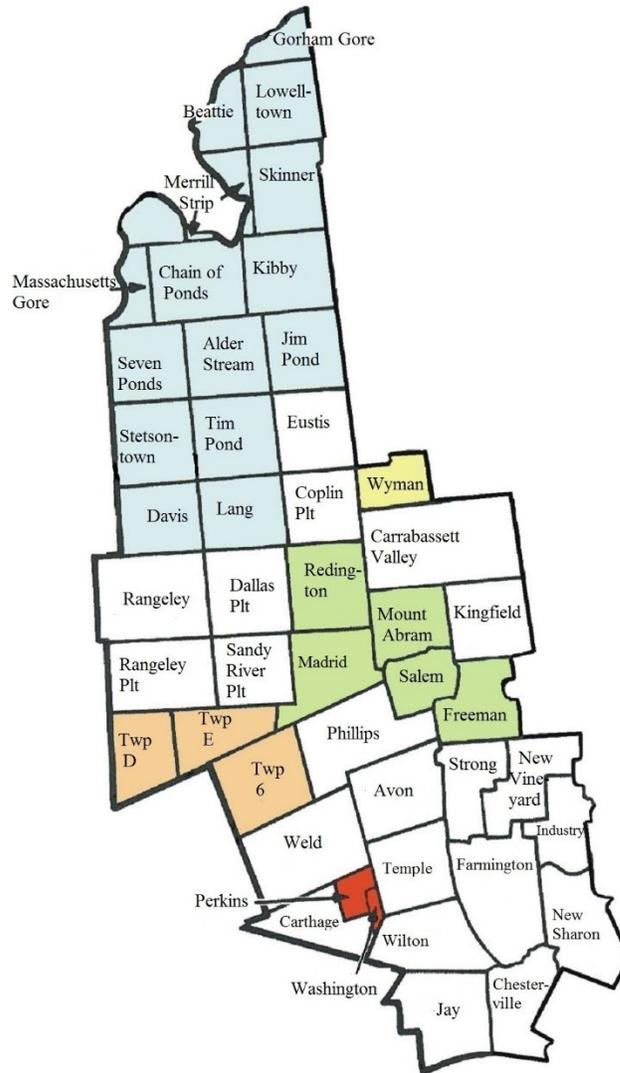
Aroostook

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

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Franklin County Unorganized Territory 2020 Resident Population Census



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

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2023

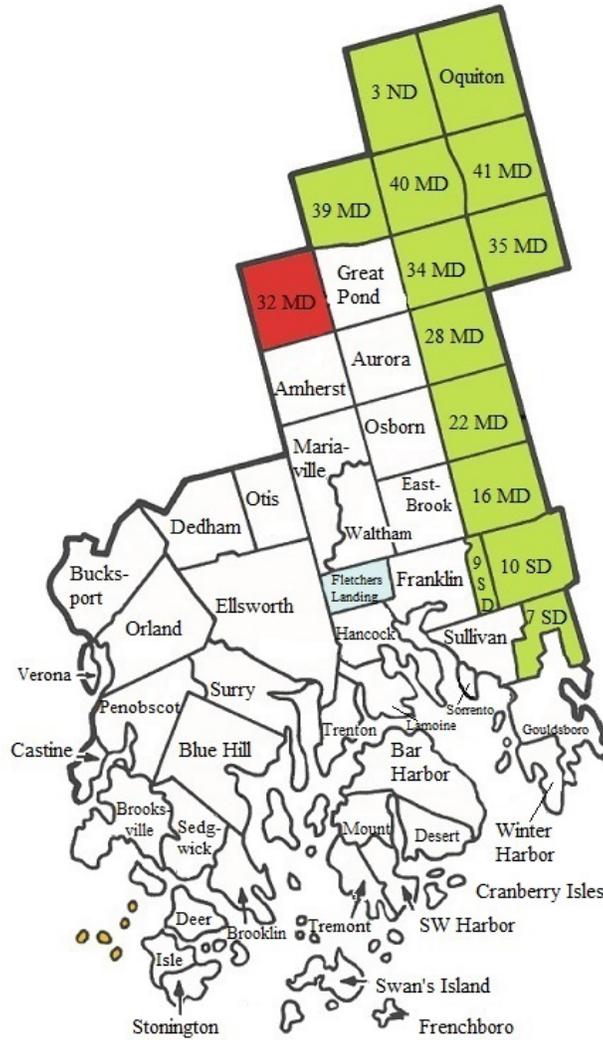
Franklin

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

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Hancock County Unorganized Territory 2020 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2023

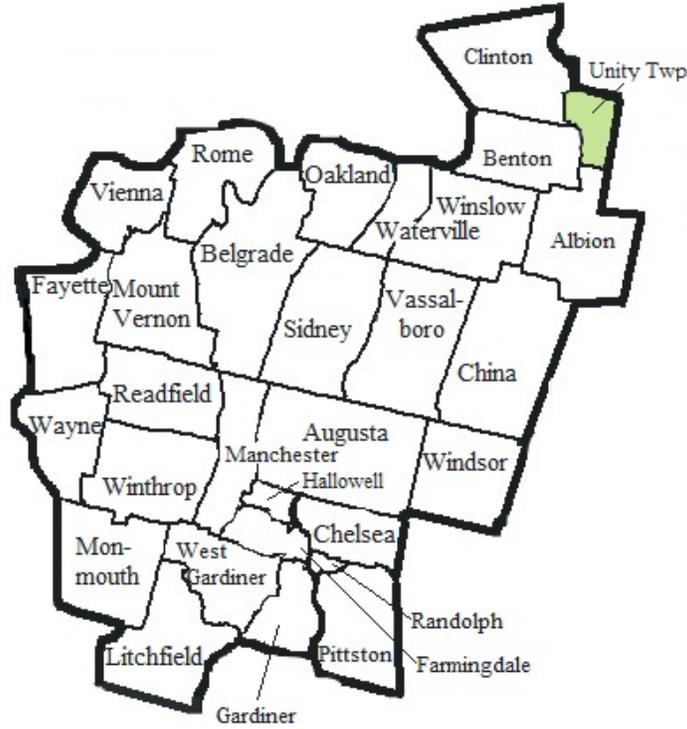
Hancock

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

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Kennebec County Unorganized Territory 2020 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2023

Kennebec

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

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Lincoln County Unorganized Territory 2020 Resident Population Census



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

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2023

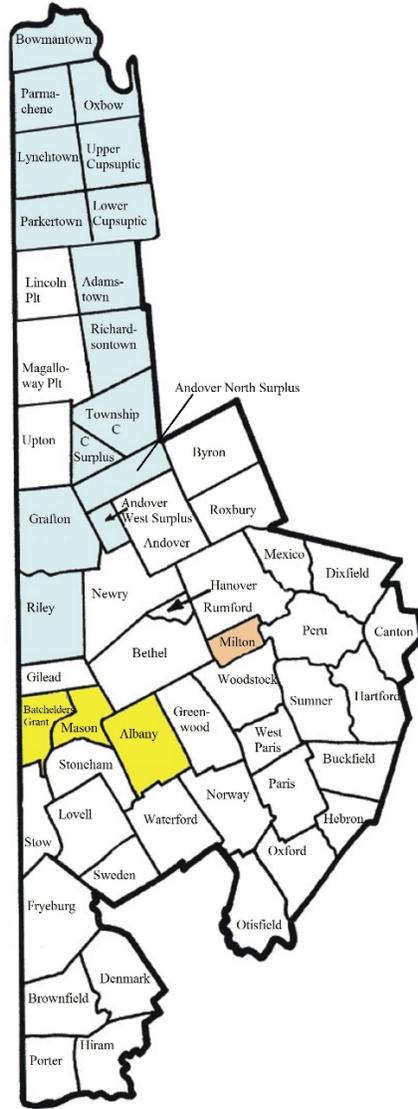
Lincoln

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

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Oxford County Unorganized Territory 2020 Resident Population Census



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

*Magalloway Plantation deorganized on July 1, 2021, and population is added to the North for 2020.

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2023

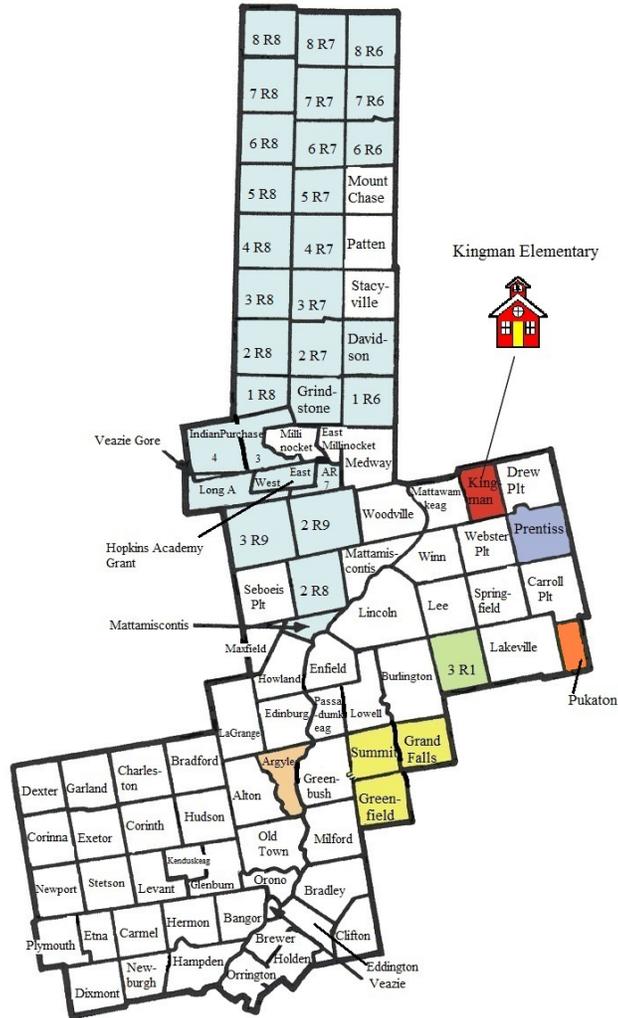
Oxford

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

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Penobscot County Unorganized Territory 2020 Resident Population Census



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

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2023

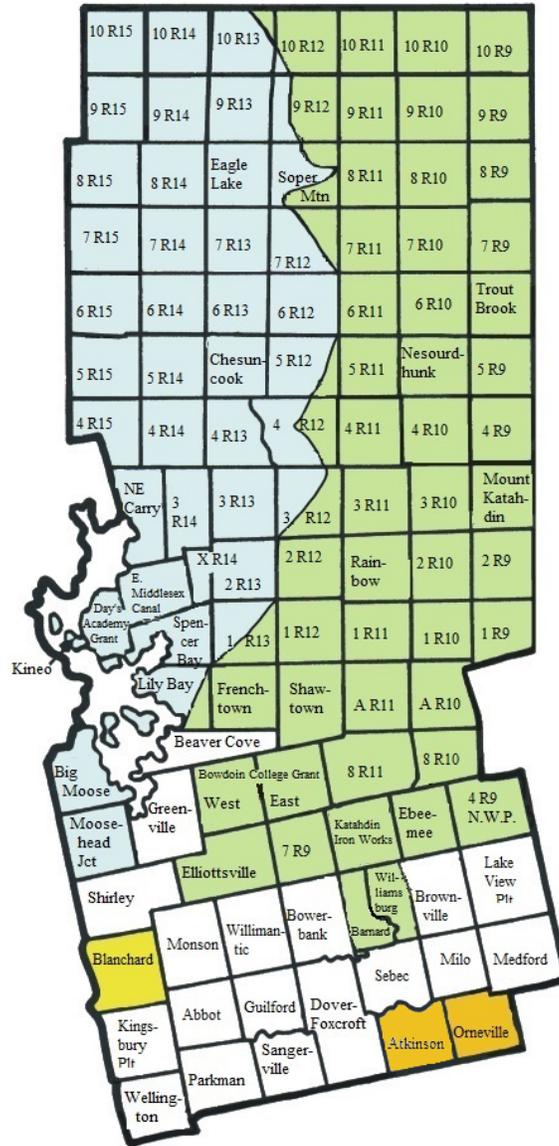
Penobscot

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

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Piscataquis County Unorganized Territory 2020 Resident Population Census



U.S. Census Bureau Information	Population			Children			Adult			Homes					
	Population			0 to 17 yrs			18 yrs and older			Year Round			Seasonal		
	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020
Piscataquis:															
Blanchard	83	98	91	17	10	3	66	88	88	53	46	58	95	93	80
Northeast	347	273	304	71	29	36	276	244	268	177	140	160	1037	1188	1149
Northwest	159	147	134	28	15	0	131	132	134	62	81	92	895	952	952
Southeast *	254	579	487	58	103	27	196	476	460	118	210	210	199	262	251
Total	843	1,097	1016	174	157	65	669	940	951	410	537	520	2,226	2,495	2,432

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2023

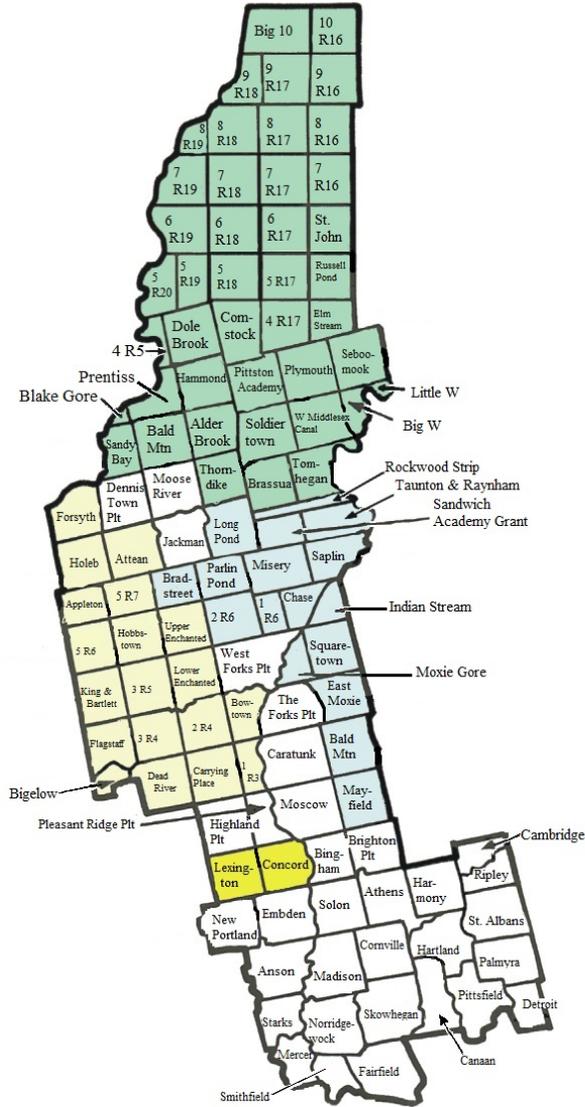
Piscataquis

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

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Somerset County Unorganized Territory 2020 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2023

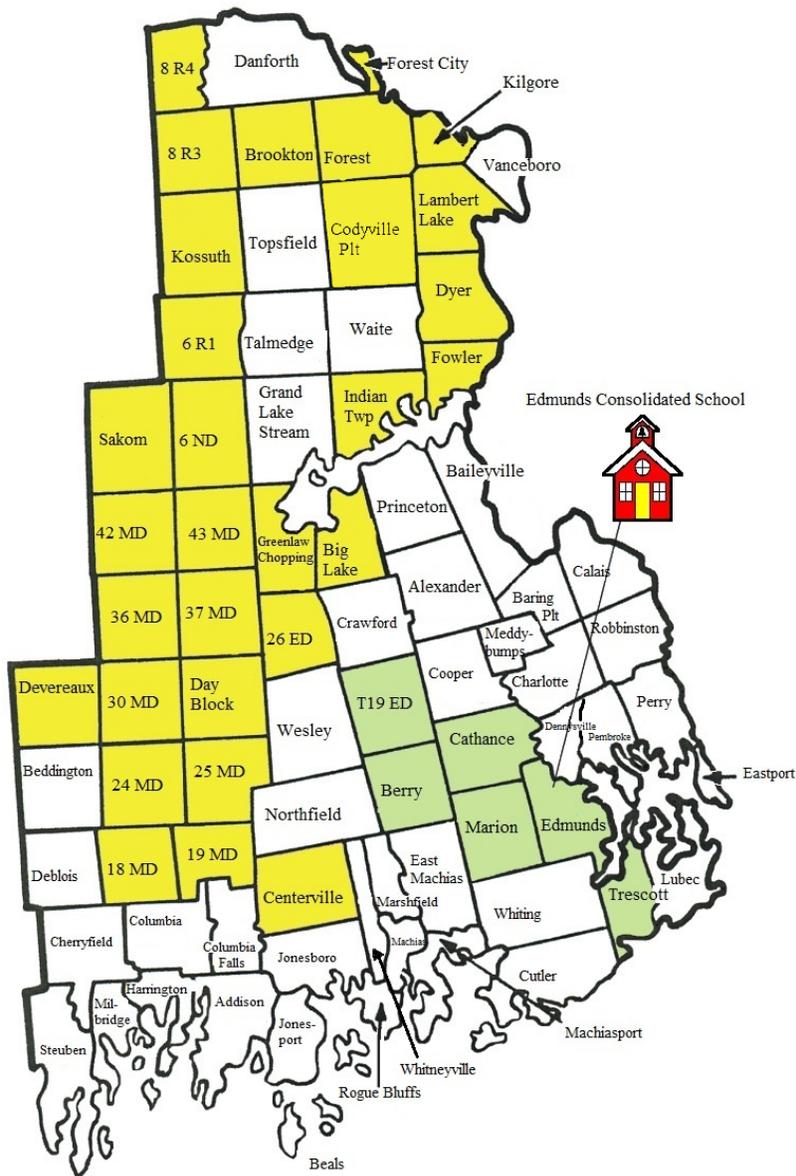
Somerset

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

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Washington County Unorganized Territory 2020 Resident Population Census



U.S. Census Bureau Information	Population			Children 0 to 17 yrs			Adult 18 yrs and older			Homes					
	2000	2010	2020	2000	2010	2020	2000	2010	2020	Year Round			Seasonal		
	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020
Washington:															
East Central	768	728	724	190	145	189	578	583	535	367	321	318	242	247	246
North *	547	523	518	122	103	41	425	420	477	268	237	226	776	818	680
Total	1,315	1,251	1,242	312	248	230	1,003	1,003	1,012	635	558	544	1,018	1,065	926

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2023

Washington

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

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

APPENDIX

Funding State and County Services In the Unorganized Territory

BUDGET METHODOLOGY

STATE AND COUNTY SERVICES

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

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

1) State Agency Services

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

2) County Services

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

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

MUNICIPAL COST COMPONENTS LEGISLATION

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

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

THE ANNUAL LEVY OF UT TAX

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

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

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

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

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

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

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

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

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

TIF District Valuation

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

PRINTED UNDER APPROPRIATION 014-27A-0075-04