

2016

Unorganized Territory Municipal Cost Components : Fiscal Year 2016-2017

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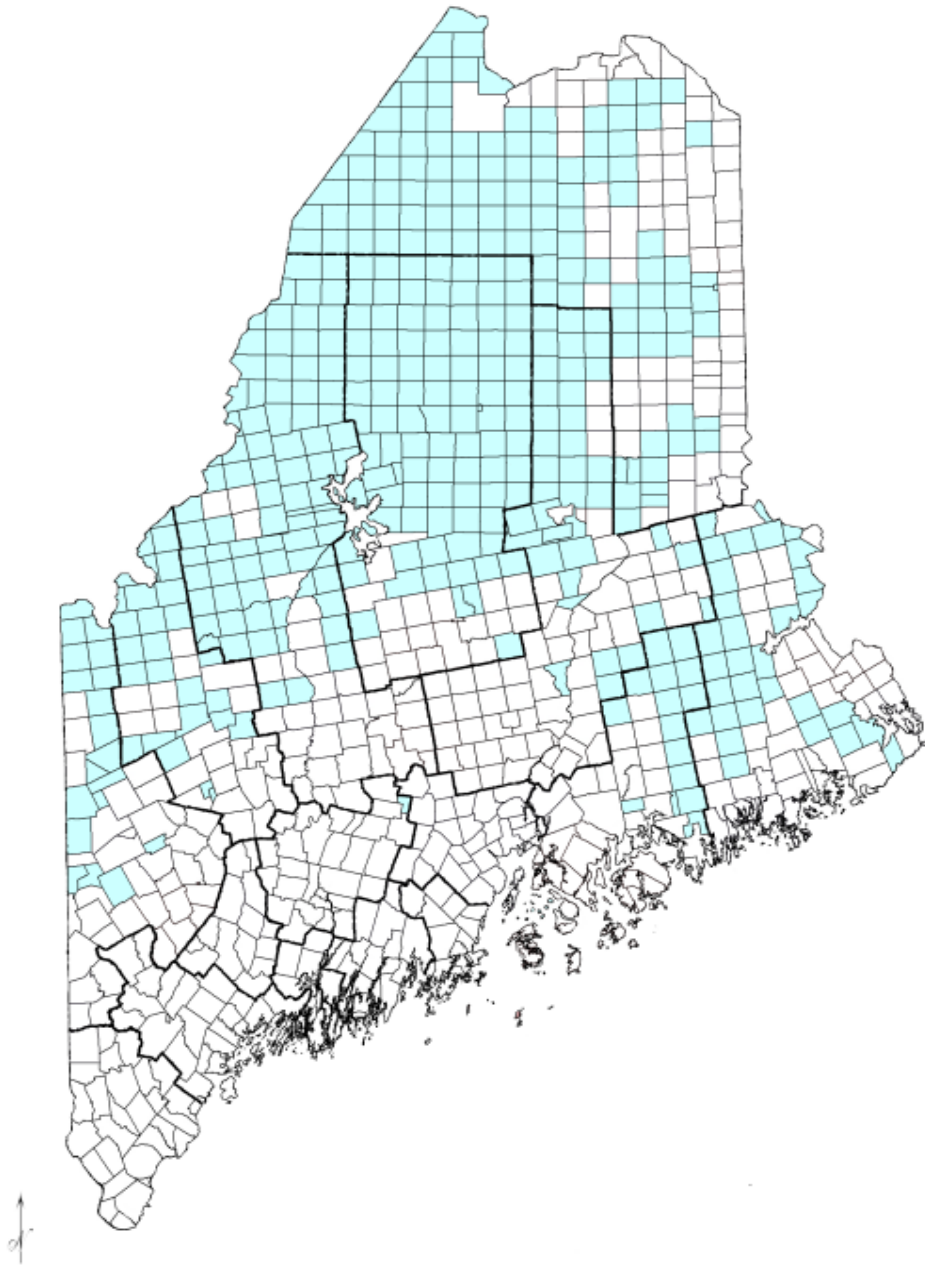
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UNORGANIZED TERRITORY MUNICIPAL COST COMPONENTS



FISCAL YEAR 2015-2016

An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2015-16

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 2015-16 is as follows:

Audit - Fiscal Administration	\$254,952
Education	12,129,121
Forest Fire Protection	150,000
Human Services - General Assistance	55,750
Property Tax Assessment - Operations	950,000
Maine Land Use Planning Commission - Operations	529,025
TOTAL STATE AGENCIES	<hr/> \$14,068,848
County Reimbursements for Services:	
Aroostook	\$1,216,139
Franklin	1,029,624
Hancock	223,152
Kennebec	12,115
Oxford	1,247,937
Penobscot	1,033,537
Piscataquis	1,008,711
Somerset	1,463,162
Washington	870,612
TOTAL COUNTY SERVICES	<hr/> \$8,104,989

COUNTY TAX INCREMENT FINANCING DISTRIBUTIONS
FROM FUND

Tax Increment Financing Payments	\$2,800,000
TOTAL REQUIREMENTS	<hr/> \$24,973,837

COMPUTATION OF ASSESSMENT

Requirements	\$24,973,837
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Less Deductions:

General -

State Revenue Sharing	\$0
Homestead Reimbursement	93,945
Miscellaneous Revenues	16,000
Transfer from unassigned fund balance	2,400,000

TOTAL GENERAL DEDUCTIONS	<hr/> \$2,509,945
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Educational -

Land Reserved Trust	\$70,000
Tuition/Travel	124,516
United States Forestry Payment in Lieu of Taxes	15,000
Special - Teacher Retirement	208,801

TOTAL EDUCATION DEDUCTIONS	<hr/> \$418,317
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TOTAL DEDUCTIONS	<hr/> \$2,928,262
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TAX ASSESSMENT	<hr/> \$22,045,575
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Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

SUMMARY

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

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GENERAL ANALYSIS

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

	<u>FY 2012</u>	<u>FY 2013</u>	<u>% Increase (-)Decrease</u>	<u>FY 2014</u>	<u>% Increase (-)Decrease</u>	<u>FY 2015</u>	<u>% Increase (-)Decrease</u>	<u>FY 2016</u>	<u>% Increase (-)Decrease</u>
State Agencies									
Fiscal Administrator	\$ 201,875	208,111	3.1	212,810	2.3	219,722	3.2	254,952	16.0
Education	12,229,974	11,858,597	-3.0	12,069,217	1.8	12,022,813	-0.4	12,129,121	0.9
Forest Fire Protection	95,385	150,000	57.3	150,000	0.0	150,000	0.0	150,000	0.0
Human Services - General Assistance	58,000	58,000	0.0	55,750	-3.9	55,750	0.0	55,750	0.0
Maine Revenue Service	837,923	900,618	7.5	948,231	5.3	1,031,852	8.8	950,000	-7.9
LUPC - Operations	534,156	531,811	-0.4	528,642	-0.6	523,019	-1.1	529,025	1.1
Subtotal of State Agency Expenditures	<u>13,957,313</u>	<u>13,707,137</u>	<u>0 -1.8</u>	<u>13,964,650</u>	<u>1.9</u>	<u>14,003,156</u>	<u>0.3</u>	<u>14,068,848</u>	<u>0.5</u>
Less Deductions									
General	-2,371,000	-2,436,718	2.8	-2,915,300	19.6	-2,564,538	-12.0	-2,509,945	-2.1
Educational	-474,362	-370,480	-21.9	-401,800	8.5	-323,455	-19.5	-418,317	29.3
Total State Agencies	<u>11,111,951</u>	<u>\$ 10,899,939</u>	<u>-1.9</u>	<u>10,647,550</u>	<u>-2.3</u>	<u>\$ 11,115,163</u>	<u>4.4</u>	<u>11,140,586</u>	<u>0.2</u>
County Services									
Aroostook	953,164	973,192	2.1	1,025,114	5.3	1,042,847	1.7	1,216,139	16.6
Franklin	806,073	839,845	4.2	1,258,685	49.9	991,854	-21.2	1,029,624	3.8
Hancock	155,005	158,145	2.0	160,407	1.4	320,363	99.7	223,152	-30.3
Kennebec	4,125	6,626	60.6	10,056	51.8	11,831	17.7	12,115	2.4
Oxford	762,168	866,635	13.7	877,519	1.3	1,185,959	35.1	1,247,937	5.2
Penobscot	931,781	976,973	4.9	996,500	2.0	1,020,403	2.4	1,033,537	1.3
Piscataquis	966,856	948,372	-1.9	887,371	-6.4	990,627	11.6	1,008,711	1.8
Somerset	1,140,379	1,388,233	21.7	1,412,944	1.8	1,441,824	2.0	1,463,162	1.5
Washington	808,442	835,934	3.4	812,645	-2.8	839,105	3.3	870,612	3.8
Total County Services	<u>6,527,993</u>	<u>6,993,955</u>	<u>7.1</u>	<u>7,441,241</u>	<u>6.4</u>	<u>7,844,813</u>	<u>5.4</u>	<u>8,104,989</u>	<u>3.3</u>
TAX COMMITMENT BEFORE TIF	<u>17,639,944</u>	<u>17,893,894</u>	<u>1.4</u>	<u>18,088,791</u>	<u>1.1</u>	<u>18,959,976</u>	<u>4.8</u>	<u>19,245,575</u>	<u>1.5</u>
TIF TAX COMMITMENT	<u>2,149,065</u>	<u>2,168,836</u>	<u>0.9</u>	<u>3,510,000</u>	<u>61.8</u>	<u>3,100,000</u>	<u>-11.7</u>	<u>* 2,800,000</u>	<u>-9.7</u>
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>\$ 19,789,009</u>	<u>20,062,730</u>	<u>1.4</u>	<u>21,598,791</u>	<u>7.7</u>	<u>22,059,976</u>	<u>2.1</u>	<u>22,045,575</u>	<u>-0.1</u>

* Allocation of 2015-16 TIF tax estimate from MRS is based upon the actual 2015 TIF distributions paid to counties.

AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYSIS

Source: Maine Revenue Services

County	2001	2002	2003	2004	2005	2006	*2007	2008	2009	**2010	2011	2012	***2013	2014
Aroostook	.00820	.00856	.00788	.00756	.00754	.00754	.00696	.00646	.00641	.00825	.00741	.00658	.00672	.00699
Franklin	.01262	.01273	.01126	.01021	.01117	.01024	.00883	.00808	.00810	.00885	.00732	.00720	.00897	.00825
Hancock	.06630	.00674	.00673	.00597	.00620	.00666	.00601	.00578	.00495	.00670	.00592	.00500	.00474	.00575
Kennebec	.01171	.00999	.00809	.00812	.00884	.00816	.00718	.00480	.00473	.00642	.00607	.00560	.00618	.00643
Knox	.06810	.00717	.00638	.00571	.00574	.00592	.00472	.00463	.00446	.00631	.00556	.00471	.00463	.00464
Lincoln	.00655	.00691	.00638	.00556	.00557	.00585	.00505	.00478	.04630	.00636	.00571	.00503	.00489	.00497
Oxford	.00918	.00958	.00890	.00836	.00805	.00853	.00721	.00703	.00688	.00860	.00785	.00818	.00849	.00993
Penobscot	.01066	.01107	.01061	.00934	.00962	.00969	.00857	.00742	.00852	.01055	.00959	.00866	.00865	.00866
Piscataquis	.00813	.00880	.00797	.00757	.00798	.00841	.00725	.00691	.00716	.00951	.00791	.00703	.00673	.00693
Somerset	.00873	.00887	.00825	.00782	.00765	.00780	.00685	.00676	.00821	.00906	.00868	.00856	.00837	.00823
Waldo	.00666	.00730	.00676	.00614	.00637	.00692	.00502	.00482	.00506	.00704	.00629	.00559	.00561	.00563
Washington	.00906	.00920	.00939	.00866	.00894	.00919	.00882	.00837	.00770	.00930	.00865	.00812	.00814	.00811
State Level Services Mill Rate	.005409	.005531	.004815	.004409	0.0044	.004578	.003952	.003531	.003392	.005151	.004424	.003599	.003420	.003466

Note: The State Agency mill rate is included in each County's mill Rate

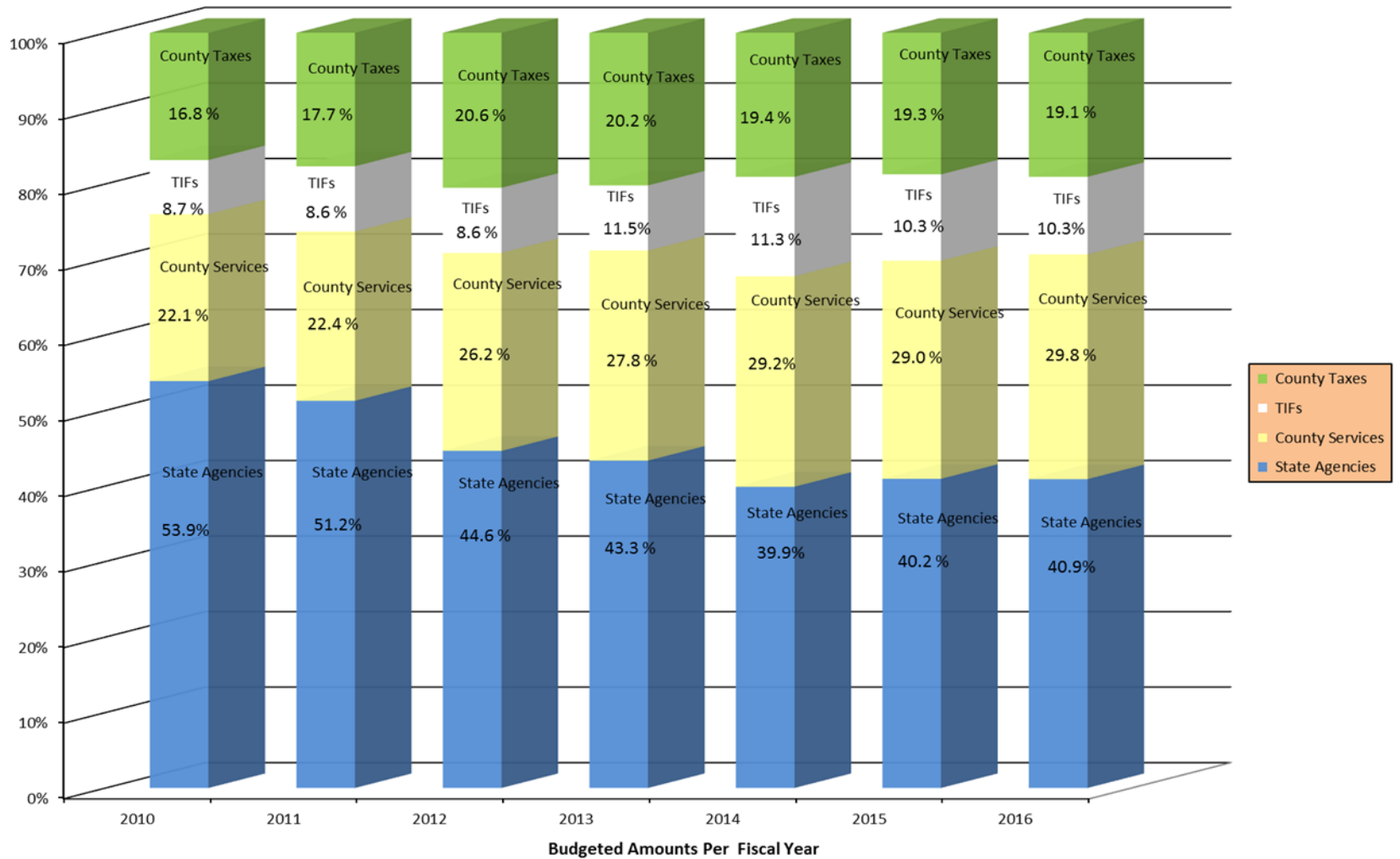
*Revaluations

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

***First year of windmill TIFs in Hancock County

CHARTS AND GRAPHS

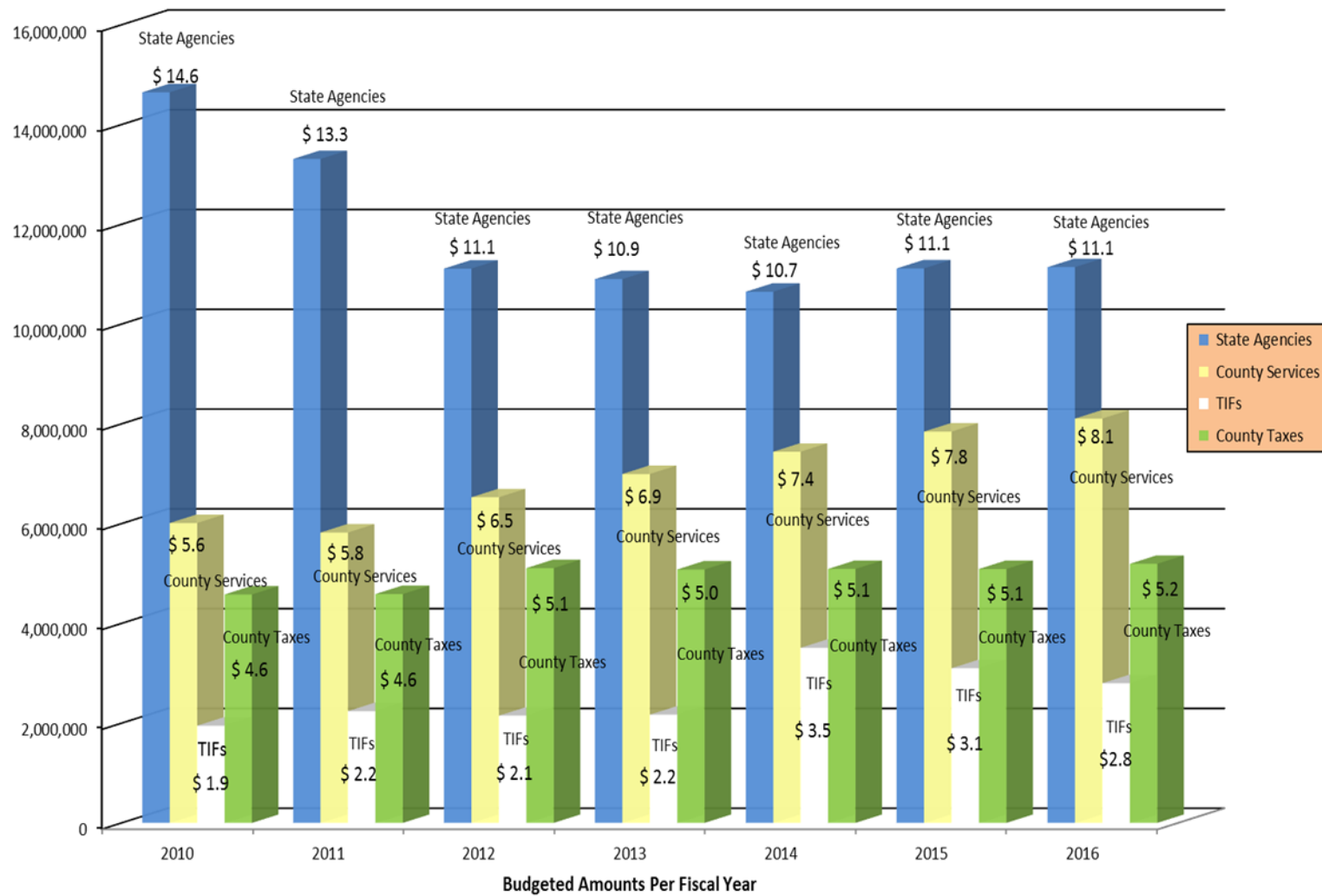
UT Education and Services Fund Historical Municipal Cost Component Percentages with UT County Taxes Fiscal Years 2010 to 2016



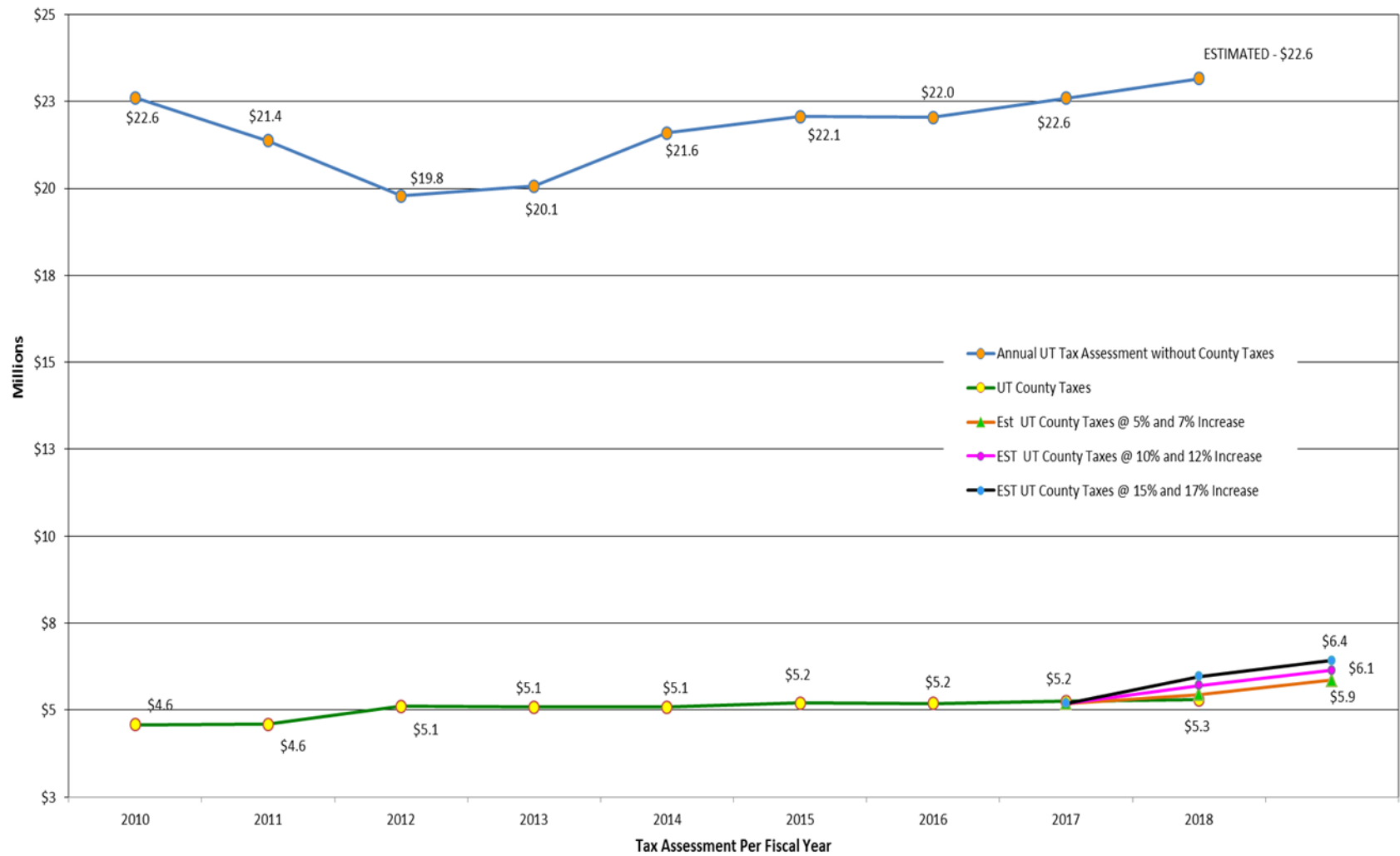
UT Education and Services Fund

Historical Municipal Cost Components Amounts with UT County Taxes

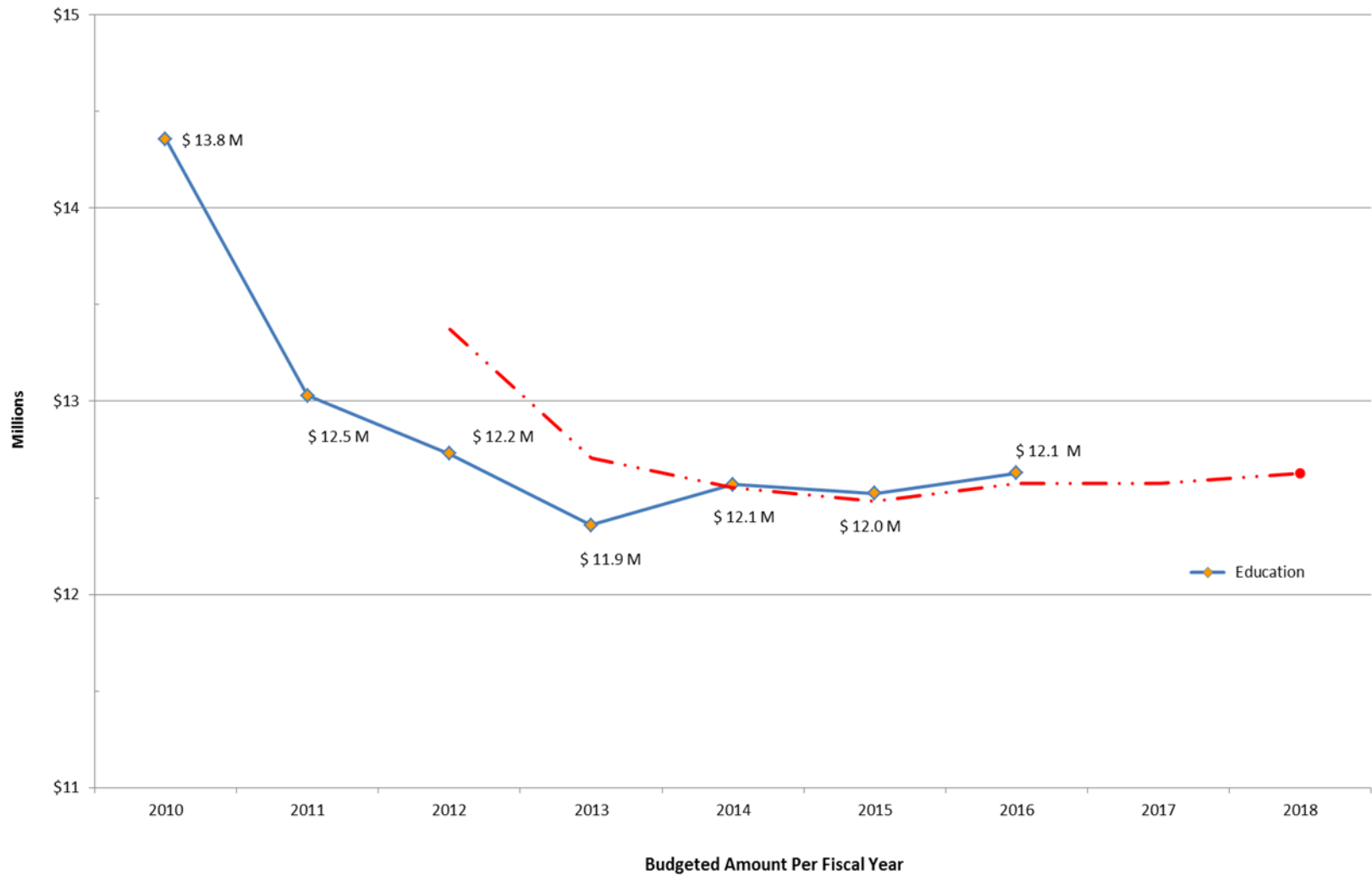
Fiscal Years 2010 to 2016



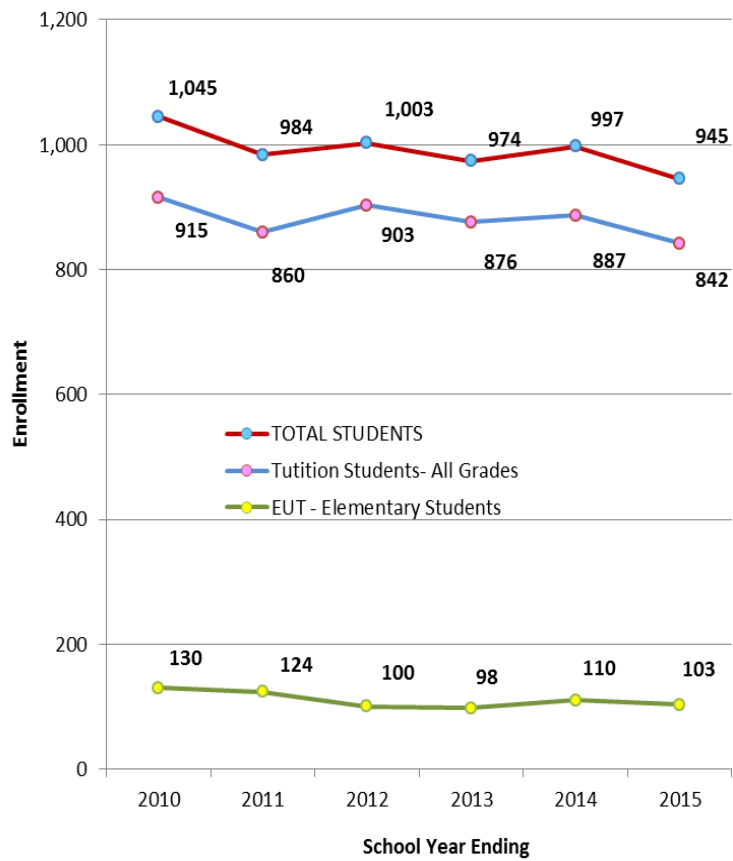
Annual UT Tax Assessment and UT County Tax Assessment for Fiscal Years 2010 to 2016 With Estimated County Taxes for FY 2017 and 2018



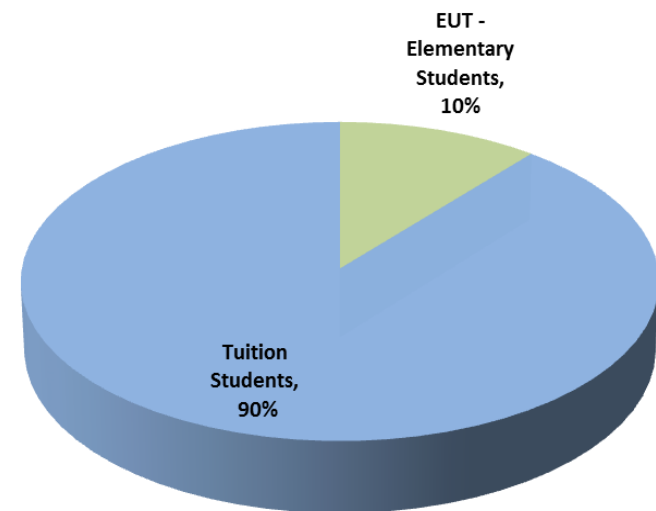
UT Education and Services Fund
Selected State Agencies Component - Education - Fiscal Years 2010 to 2016
with Trendlines for Fiscal Years 2017 and 2018



Historical EUT Student Enrollment
For School Years 2010 to 2015
April 1st Enrollment



EUT Student Enrollment by Category
For School Year 2015
April 1st Enrollment

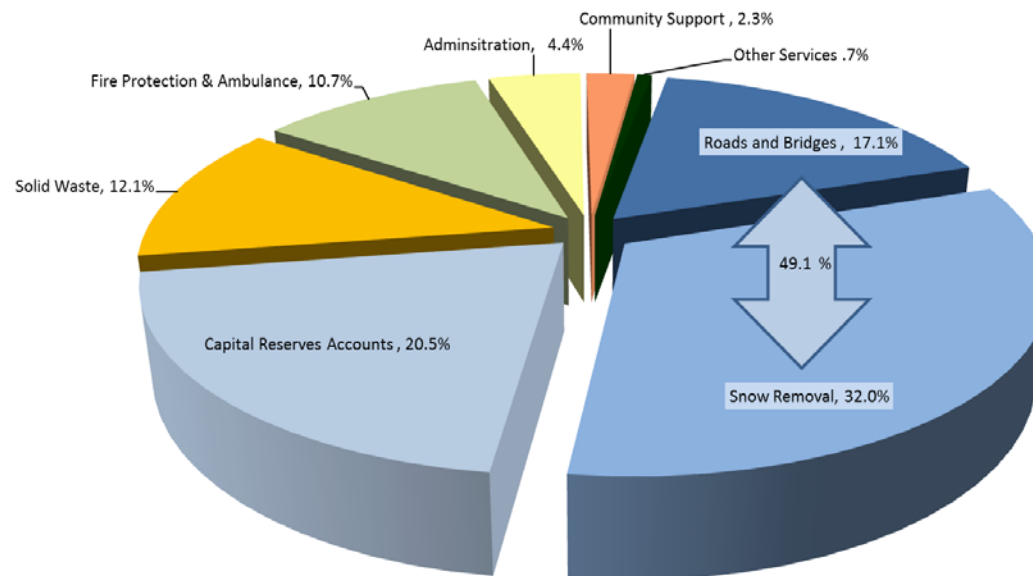


Total 2015 Student Enrollment - 945

UT Education and Services Fund
Selected State Agencies Components Other Than Education - Fiscal Years 2010 to 2016
 with Trendlines for Fiscal Years 2017 and 2018



UT Education and Services Fund
County Municipal Services by Function
Fiscal Year 2016



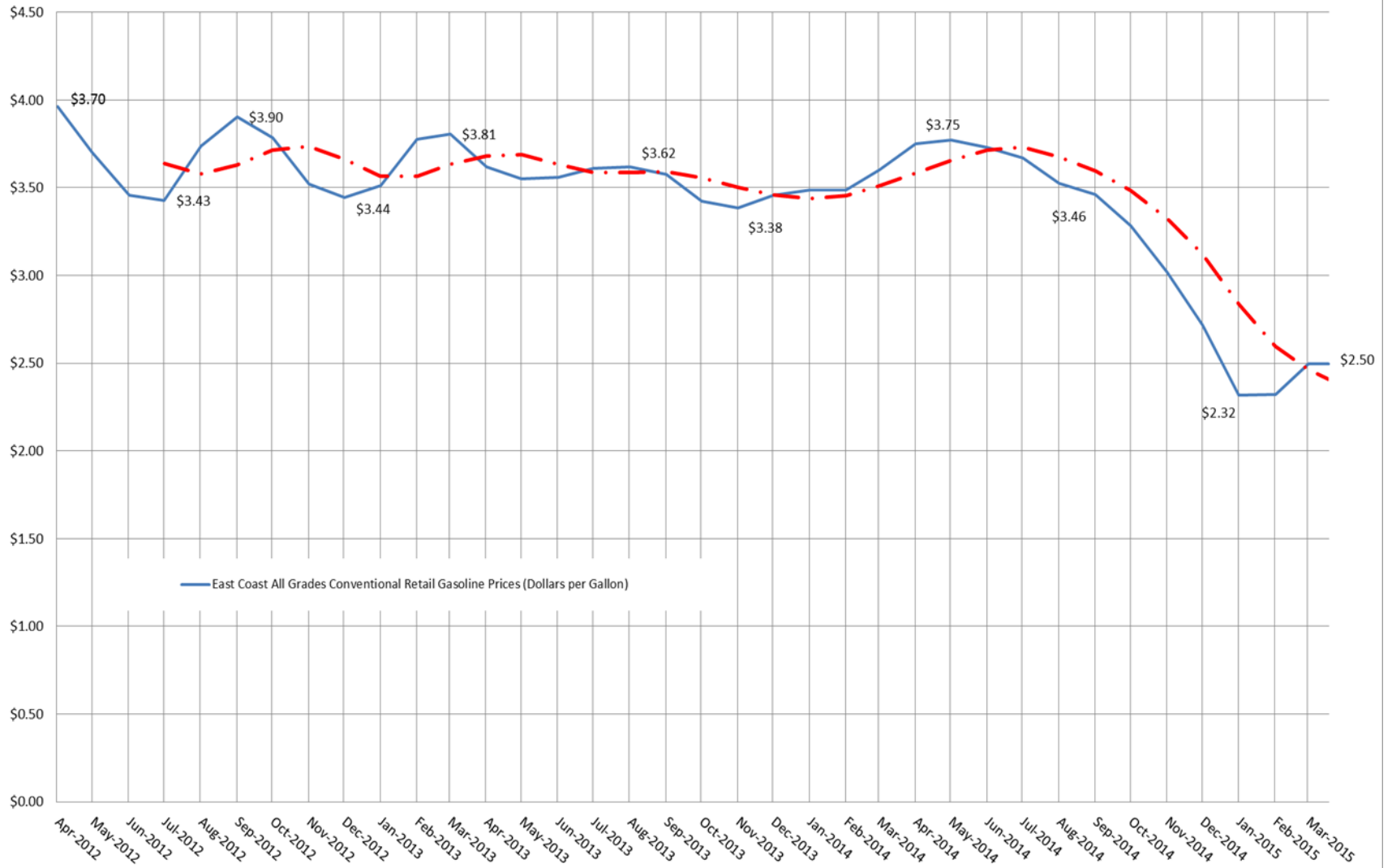
Gross County Expenditures without Revenue Offsets
\$ 10.5 Million

NOTE : 49.1 % of the Functional Category Costs are related to the Retail Cost
of Gasoline

East Coast All Grades Conventional Retail Gasoline Prices

Source of Data: U.S. Energy Information Administration

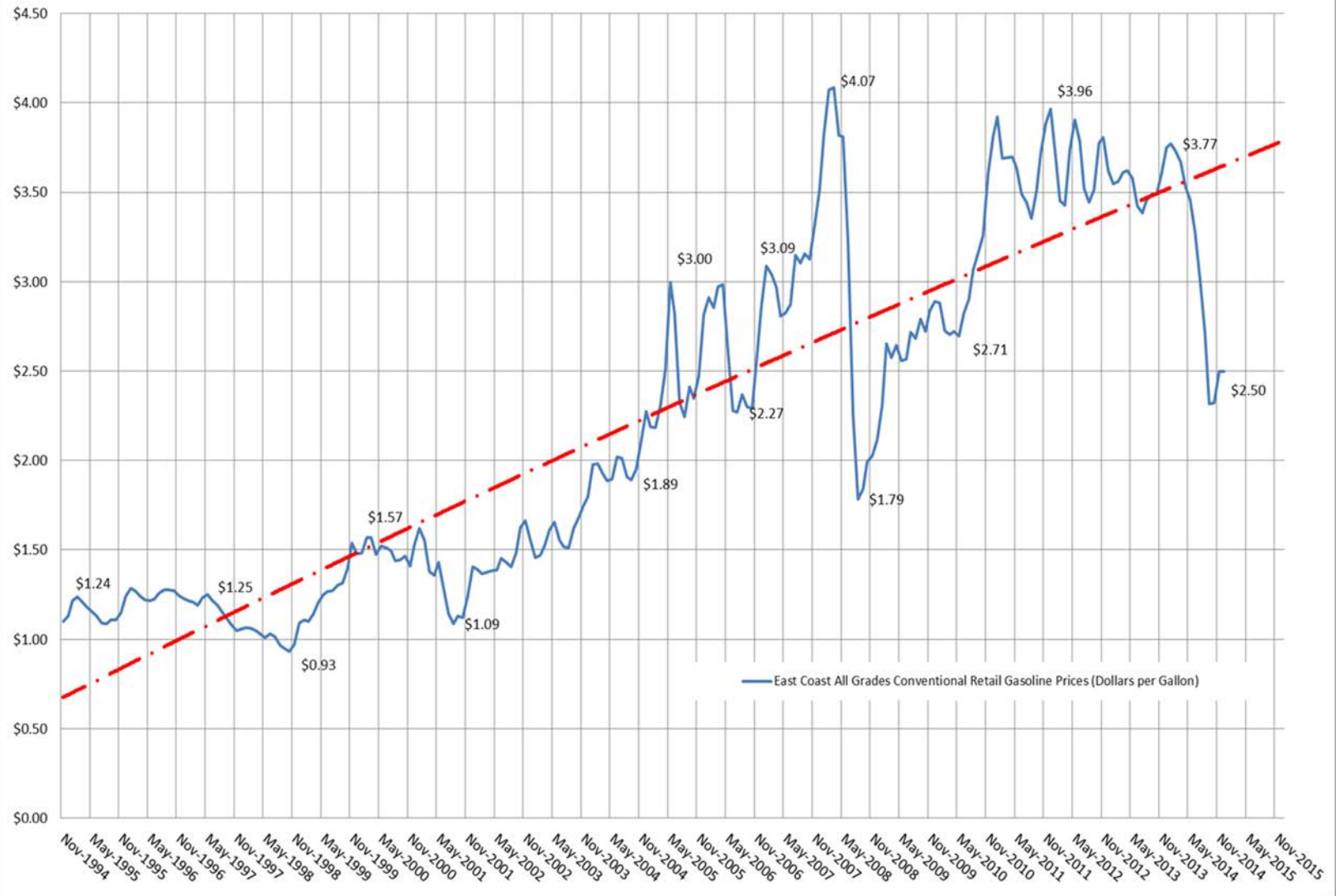
Dollars Per Gallon for the Periods April 2012 to March 2015



East Coast All Grades Conventional Retail Gasoline Prices

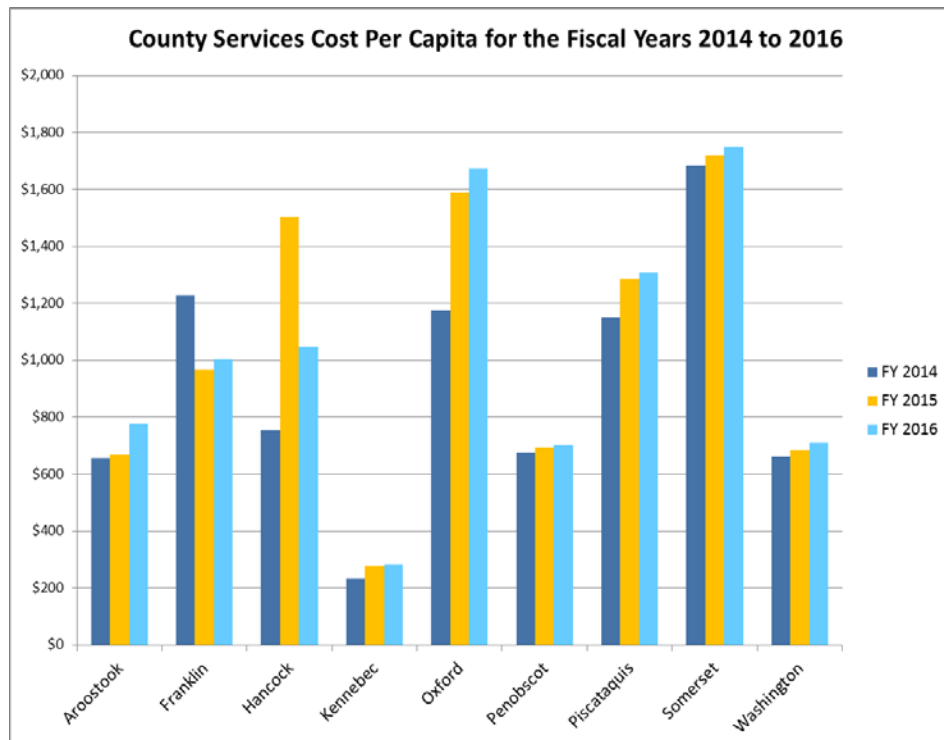
Source of Data: U.S. Energy Information Administration

Dollars Per Gallon for the Period Nov 1994 to March 2015



SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY

County	FY 2014 Cost	FY 2014 County Services Tax Assessment	FY 2015 Cost	FY 2015 County Services Tax Assessment	FY 2016 Cost	2010 Resident Population	FY 2016 County Services Tax Assessment
	Per Capita		Per Capita		Per Capita		
Aroostook	\$655	\$1,025,114	\$666	\$1,042,847	\$778	1,565	\$1,216,139
Franklin	1,227	1,258,685	967	991,854	1,004	1,026	1,029,624
Hancock	753	160,407	1,504	320,363	1,048	213	223,152
Kennebec	234	10,056	275	11,831	282	43	12,115
Oxford	1,176	877,519	1,590	1,185,959	1,673	746	1,247,937
Penobscot	677	996,500	694	1,020,403	703	1,471	1,033,537
Piscataquis	1,151	887,371	1,285	990,627	1,309	771	1,008,711
Somerset	1,686	1,412,944	1,721	1,441,824	1,747	838	1,463,162
Washington	662	812,644	684	839,105	710	1,227	870,612
	<u>\$8,221</u>	<u>\$7,441,240</u>	<u>\$9,386</u>	<u>\$7,844,813</u>	<u>\$9,254</u>	<u>7,900</u>	<u>\$8,104,989</u>
Straight Average of Services Cost Per Capita	<u>\$913</u>		<u>\$1,043</u>		<u>\$1,028</u>		
Weighted Average of Services Cost Per Capita	<u>\$942</u>		<u>\$993</u>		<u>\$1,026</u>		



FISCAL YEAR 2016 ANALYSIS

ANALYSIS OF MUNICIPAL COST COMPONENTS BUDGETS FISCAL YEAR 2016

STATE SERVICES:

Office of the State Auditor - Fiscal Administrator of the Unorganized Territory (\$254,952)

These revenues are used to fund positions created in 5 MRSA §246 and to support the annual audit, the annual report, and other administrative services of the Unorganized Territory (UT). The FY 2016 amount is an increase of 16%. It will fund a reclassification of the Fiscal Administrator position, fiscal workshops for county UT officers and officials, the production of the annual report, and the increased costs of the Office of Information Technology (OIT).

The breakdown is:

1) Personal Service Position Reclassification	\$ 10.3k
2) Fiscal Workshops	10.2k
3) Annual Report	3.6k
4) Increase in OIT charges	3.5k
5) Increase in Baseline Budget	7.1k

In compliance with 36 MRSA §1605 (2-B), this revenue also reimburses the Passamaquoddy Tribe for \$13k of municipal services that are provided to non-tribal property owners in Indian Township.

Department of Education – Education in the Unorganized Territory (\$12,129,121)

This revenue provides education, transportation, and special education services to approximately 945 students who reside in the Unorganized Territory. It represents an overall increase of .9% from last year's appropriation. The breakdown of students in the Unorganized Territory is as follows:

	April 1st <u>2012</u>	April 1st <u>2013</u>	April 1st <u>2014</u>	April 1st <u>2015</u>
Edmunds School, Washington County	51	55	53	55
Connor School, Aroostook County	40	35	40	32
Kingman Elementary, Penobscot County	<u>2</u>	<u>8</u>	<u>17</u>	<u>16</u>
Total UT School Students	100	98	110	103
Tuition Students - All Grades	<u>903</u>	<u>876</u>	<u>887</u>	<u>842</u>
Total number of students @ April 1	1,003	974	997	945

Department of Agriculture, Conservation and Forestry - Forest Fire Protection (\$150,000)

This revenue provides forest fire control and suppression in the Unorganized Territory, and is based upon historical expenditures. There is no change in the amount requested for FY 2016.

STATE SERVICES (CONT'D)

Department of Health and Human Services - General Assistance (\$55,750)

This revenue provides general assistance to needy residents within the Unorganized Territory. These services are disbursed by agents/towns under the direction of the Department of Health and Human Services. There is no change in the amount requested for FY 2016.

Maine Revenue Service – Property Tax Assessment - Operations (\$950,000)

This revenue is raised to assess properties; to establish a tax commitment; to bill and collect taxes; to grant abatements; and to administer vehicle and boat excise taxes for the Unorganized Territory. This request represents a decrease of 7.9% and it results from staff retirements and transfers out of the agency.

Agriculture, Conservation and Forestry - Land Use Planning Commission (LUPC) (\$529,025)

Revenue for LUPC services is budgeted in accordance with 12 MRSA §685-G which requires the Unorganized Territory to raise and reimburse the General Fund for .014% of the most current statewide valuation of the Unorganized Territory which is \$3,778,750,000 for Tax Year 2015.

COUNTY SERVICES:

Aroostook County (\$1,216,139)

This request reflects an overall increase of 16.6% from FY 2016. Snow removal has grown by \$74k and it includes 13.8 miles of winter maintenance for the Town of Bancroft whose deorganization will become effective on July 1, 2015. There also was an increase of \$76k in Fire Protection and Public Safety that primarily supports the growing fire department in Cross Lake with forty-four (44) volunteer firefighters manning three (3) substations. Increased costs reflect mandatory training requirements and a higher volume of calls for service.

Franklin County (\$1,029,624)

This amount reflects an increase of 3.8% in county services for FY 2016 before the TIF commitment, and it is associated with snow removal, structural fire service, and public safety.

***Note:** This is the seventh year of a 20-year capture of assessed value in Franklin County's TIF District in the Unorganized Territory. In FY 2016, the TIF estimate for Franklin County is \$1,432,813.

ACTUAL TIF DISBURSEMENTS TO FRANKLIN COUNTY

Actual TIF Disbursements	FISCAL YEAR				
	Prior Years	2012-2013	2013-2014	2014-2015	TOTAL
Franklin	\$2,714,765	\$1,703,603	\$1,717,498	\$1,342,438	\$7,478,304

COUNTY SERVICES (CONT'D)

Hancock County (\$223,152)

This is a decrease of 30.3% in county services for FY 2016 before the TIF commitment. Last year's budget included a one-time increase in a capital outlay account to repair and pave a UT road, and that project has been completed.

Note: This is the third year of a 20-year capture of assessed value in Hancock County's TIF District in the Unorganized Territory. In FY 2016, the TIF estimate for Hancock County is \$419,048.

ACTUAL TIF DISBURSEMENTS TO HANCOCK COUNTY

	FISCAL YEAR				
Actual TIF Disbursements	Prior Years	2012-2013	2013-2014	2014-2015	TOTAL
Hancock			\$385,781	\$392,617	\$778,398

Kennebec County (\$12,115)

The request from Kennebec County for FY 2016 is \$12,115 and has increased by \$734.

Oxford County (\$1,247,937)

There is an overall growth of 5.2% in county services for FY 2016. There is a \$45k increase in capital outlay, and a \$16k increase in snow removal.

Penobscot County (\$1,033,537)

The request represents an increase of 1.3% for FY 2016. Penobscot had a 10.0% increase in the cost of solid waste disposal, that was offset by an increase in budgeted fee revenue, and by a contribution from fund balance.

Piscataquis County (\$1,008,711)

The request represents an increase of 1.8% for FY 2016. The Piscataquis budget increased its investment in roads and bridges, and saw increases in the costs of solid waste disposal. This budget growth was funded by increases in budgeted fee revenue, and by contributions from fund balance.

Somerset County (\$1,463,162)

The request represents a 1.5% increase for FY 2016.

COUNTY SERVICES (CONT'D)

Washington County (\$870,612)

The request represents a 3.8% increase in county services for FY 2016 before the TIF commitment, and is attributed to an increase in structural fire protection and public safety, and snow removal.

***Note:** This is the seventh year of a 20-year capture of assessed value in Washington County's TIF District in the Unorganized Territory. In FY 2016, the TIF estimate for Washington County is \$948,139.

ACTUAL TIF DISBURSEMENTS TO WASHINGTON COUNTY

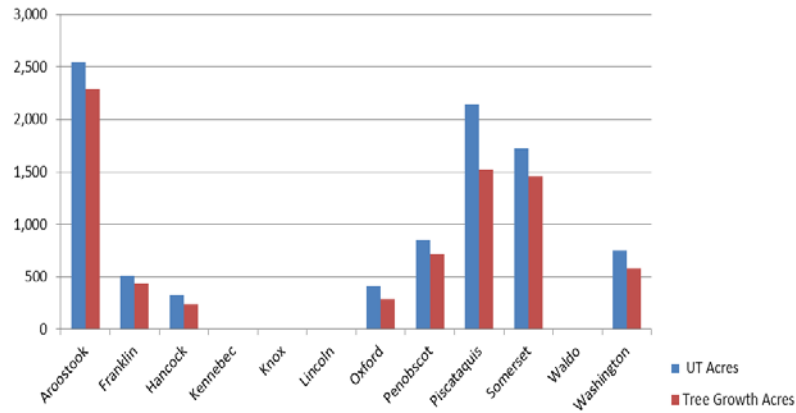
Actual TIF Disbursements	FISCAL YEAR				
	Prior Years	2012-2013	2013-2014	2014-2015	TOTAL
Washington	\$3,900,715	\$1,330,473	\$1,076,054	\$888,335	\$7,195,577

COUNTY BUDGET ANALYSIS

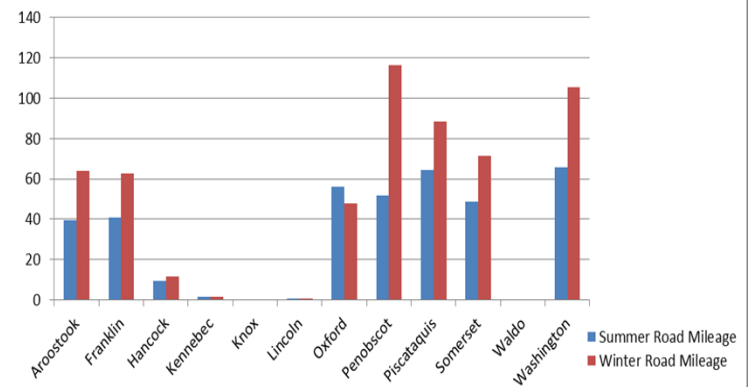
UNORGANIZED TERRITORY STATISTICS BY COUNTY

<u>Tax Code</u>	<u>County</u>	<u>Number of Townships Requiring Services</u>	<u>2010 Resident Population</u>	<u>UT Acres in Thousands</u>	<u>Tax Yr 2015 Taxable UT Acres in Thousands</u>	<u>Tax Yr 2015 Tree Growth UT Acres in Thousands</u>	<u>Tree Growth As a Percentage of Taxable Acres</u>	<u>Miles of Road</u>		<u>Tax Yr 2014 Taxable Valuation in Thousands</u>	<u>Tax Yr 2015 Taxable Valuation in Thousands</u>	<u>Percent Growth in Taxable Valuation</u>	<u>FY 2016 County Services Tax Assessment</u>
								<u>Summer</u>	<u>Winter</u>				
03 - AR	Aroostook	109	1,565	2,544	2,385	2,295	96.2	39.32	63.96	624,900	630,600	0.91%	1,216,139
07 - FR	Franklin	27	1,026	514	419	437	104.3	40.97	62.83	347,250	329,950	-4.98%	1,029,624
09 - HA	Hancock	16	213	331	266	242	91.0	9.64	11.45	245,900	260,350	5.88%	223,152
11 - KE	Kennebec	1	43	6	6	5	83.3	1.72	1.72	5,050	6,700	32.67%	12,115
63 - KN	Knox	0	1	1	1	0	0.0	0	0	19,300	19,250	-0.26%	0
15 - LI	Lincoln	0	1	2	1	0.2	0.0	0.85	0.85	15,150	15,200	0.33%	0
17 - OX	Oxford	19	746	411	320	285	89.1	56	47.67	268,950	262,550	-2.38%	1,247,937
19 - PE	Penobscot	39	1,471	851	760	715	94.1	51.62	116.4	304,850	314,500	3.17%	1,033,537
21 - PI	Piscataquis	93	771	2,144	1,710	1,527	89.3	64.17	88.46	751,800	764,350	1.67%	1,008,711
25 - SO	Somerset	82	838	1,725	1,580	1,461	92.5	48.85	71.25	777,600	790,700	1.69%	1,463,162
77 - WD	Waldo	0	0	0	0	0	N/A			2,000	2,000	0.00%	0
29 - WA	Washington	35	1,227	747	660	579	87.7	65.51	105.26	373,100	382,600	2.55%	870,612
		421	7,902	9,276	8,108	7,546	93.1	378.65	569.85	3,735,850	3,778,750	1.15%	8,104,989

**Unorganized Territory Tree Growth Acres
By County For Tax Year 2015**



**Mileage for Unorganized Territory Road
Maintenance By County**



UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES 2015-2016

	Aroostook	Franklin	Hancock	Kennebec	Oxford	Penobscot	Piscataquis	Somerset	Washington	Total
County Services:										
Roads and Bridges	\$ 319,773	188,489	65,000	0	233,000	105,750	293,700	291,318	299,095	1,796,125
Snow Removal	376,574	433,345	75,000	8,600	218,000	845,201	537,000	440,000	457,740	3,391,460
Solid Waste	135,599	137,608	30,000	4,400	78,000	228,882	346,300	199,000	113,358	1,273,147
Fire Protection & Public Safety	208,167	180,994	38,456	2,517	134,988	90,195	132,775	196,713	145,580	1,130,385
Community Support & Recreation	71,791	4,880	1,150	0	6,800	26,830	32,813	47,710	50,271	242,245
Other Services	5,967	2,500	24,804	1,300	11,952	3,250	13,500	10,008	0	73,281
Subtotal County Services	<u>1,117,871</u>	<u>947,816</u>	<u>234,410</u>	<u>16,817</u>	<u>682,740</u>	<u>1,300,108</u>	<u>1,356,088</u>	<u>1,184,749</u>	<u>1,066,044</u>	<u>7,906,643</u>
Other:										
Contingent	0	0	0	1,000	25,000	0	0	0	0	26,000
Capital/Equip/Paving Reserve	0	150,000	0	0	0	189,000	125,000	350,000	125,000	939,000
Capital - Outlay	0	12,000	0	0	500,000	0	0	12,000	0	524,000
Capital - Reserve	<u>349,000</u>	<u>15,000</u>	<u>13,000</u>	<u>0</u>	<u>145,000</u>	<u>0</u>	<u>0</u>	<u>131,000</u>	<u>16,000</u>	<u>669,000</u>
Subtotal Other	<u>349,000</u>	<u>177,000</u>	<u>13,000</u>	<u>1,000</u>	<u>670,000</u>	<u>189,000</u>	<u>125,000</u>	<u>493,000</u>	<u>141,000</u>	<u>2,158,000</u>
Administration	73,344	56,241	11,720	891	67,637	74,455	74,054	69,920	37,418	465,680
Total County Services Budget	<u>1,540,215</u>	<u>1,181,057</u>	<u>259,130</u>	<u>18,708</u>	<u>1,420,377</u>	<u>1,563,563</u>	<u>1,555,142</u>	<u>1,747,669</u>	<u>1,244,462</u>	<u>10,530,323</u>
Estimated Revenues:										
Local Road Assistance	59,076	40,720	10,368	2,064	58,140	90,000	75,000	63,996	75,000	474,364
Excise Taxes	240,000	125,000	22,000	6,400	110,000	190,000	140,000	175,000	210,000	1,218,400
Snowmobile	0	150	10	0	300	0	400	1,300	550	2,710
Other (includes interest)	<u>25,000</u>	<u>5,500</u>	<u>3,600</u>	<u>0</u>	<u>4,000</u>	<u>98,205</u>	<u>106,031</u>	<u>44,211</u>	<u>18,300</u>	<u>304,847</u>
Subtotal Revenues	<u>324,076</u>	<u>171,370</u>	<u>35,978</u>	<u>8,464</u>	<u>172,440</u>	<u>378,205</u>	<u>321,431</u>	<u>284,507</u>	<u>303,850</u>	<u>2,000,321</u>
Unassigned Fund Balance Transfer	<u>0</u>	<u>(19,937)</u>	<u>0</u>	<u>(1,871)</u>	<u>0</u>	<u>151,822</u>	<u>225,000</u>	<u>0</u>	<u>70,000</u>	<u>425,014</u>
Tax Commitment before TIF	<u>1,216,139</u>	<u>1,029,624</u>	<u>223,152</u>	<u>12,115</u>	<u>1,247,937</u>	<u>1,033,536</u>	<u>1,008,711</u>	<u>1,463,162</u>	<u>870,612</u>	<u>8,104,988</u>
TIF Tax Commitment*	<u>0</u>	<u>1,432,813</u>	<u>419,048</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>948,139</u>	<u>2,800,000</u>
Total Tax Commitment**	<u>\$ 1,216,139</u>	<u>2,462,437</u>	<u>642,200</u>	<u>12,115</u>	<u>1,247,937</u>	<u>1,033,536</u>	<u>1,008,711</u>	<u>1,463,162</u>	<u>1,818,751</u>	<u>10,904,988</u>

* Allocation of 2015-16 TIF tax estimate from MRS is based upon the actual 2015 TIF distributions paid to counties.

** Note: Does not include county taxes or overlay

2010 Resident Population Census



*E Township deorganized June, 1990 and population added to Central
 **Benedicta deorganized February, 1987 and population added to South

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2016

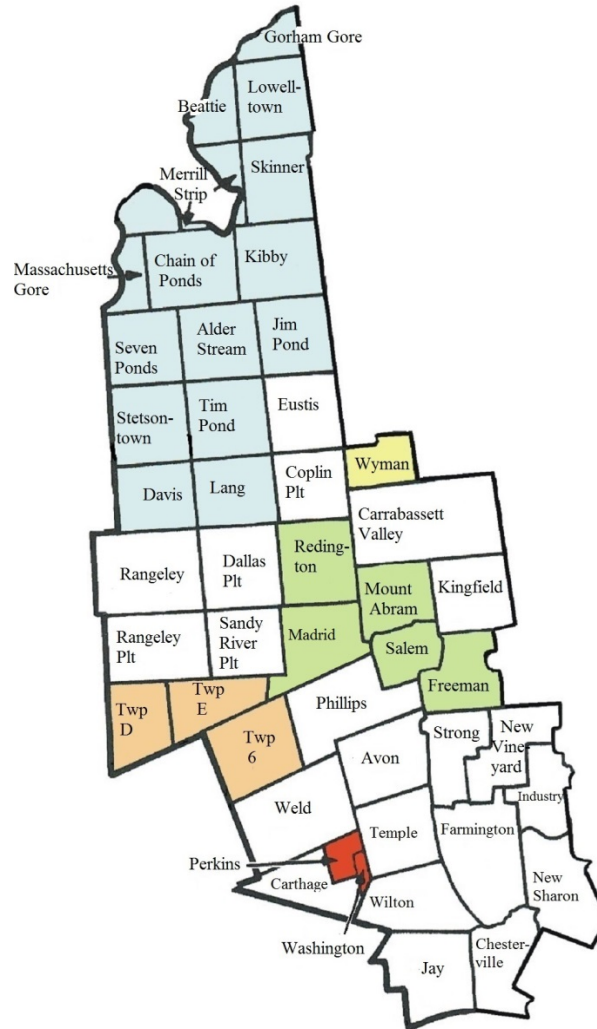
Aroostook

	<u>2011</u>	<u>2012</u>	% Increase (-)Decrease	<u>2013</u>	% Increase (-)Decrease	<u>2014</u>	% Increase (-)Decrease	<u>2015</u>	% Increase (-)Decrease	<u>2016</u>	% Increase (-)Decrease
County Services:											
Roads and bridges	\$ 204,568	211,677	3.5	221,482	4.6	262,905	18.7	274,993	4.6	319,773	16.3
Snow Removal	272,818	272,520	-0.1	283,095	3.9	293,505	3.7	298,354	1.7	376,574	26.2
Solid Waste	118,011	119,513	1.3	124,153	3.9	126,085	1.6	128,148	1.6	135,599	5.8
Fire Protection & Public Safety	195,006	200,211	2.7	208,234	4.0	180,200	-13.5	184,634	2.5	208,167	12.7
Community Support & Recreation	79,436	87,813	10.5	66,439	-24.3	71,904	8.2	69,867	-2.8	71,791	2.8
Other Services	16,639	6,360	-61.8	6,080	-4.4	3,000	-50.7	5,967	98.9	5,967	0.0
Subtotal County Services	<u>886,478</u>	<u>898,094</u>	<u>1.3</u>	<u>909,483</u>	<u>1.3</u>	<u>937,599</u>	<u>3.1</u>	<u>961,963</u>	<u>2.6</u>	<u>1,117,871</u>	<u>16.2</u>
Other:											
Contingent	0	0	N/A	0	N/A	0	N/A	0	N/A	0	0.0
Capital/Equip/Paving Reserve	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
Capital - Outlay	0	0	N/A	0	N/A	0	N/A	0	N/A	0	0.0
Capital - Reserve	<u>325,300</u>	<u>320,250</u>	<u>-1.6</u>	<u>320,700</u>	<u>0.1</u>	<u>327,750</u>	<u>2.2</u>	<u>328,150</u>	<u>0.1</u>	<u>349,000</u>	<u>6.4</u>
Subtotal Other	<u>325,300</u>	<u>320,250</u>	<u>-1.6</u>	<u>320,700</u>	<u>0.1</u>	<u>327,750</u>	<u>2.2</u>	<u>328,150</u>	<u>0.1</u>	<u>349,000</u>	<u>6.4</u>
Administration	60,588	60,920	0.5	61,509	1.0	63,265	2.9	64,506	2.0	73,344	13.7
Total County Services Budget	<u>1,272,366</u>	<u>1,279,264</u>	<u>0.5</u>	<u>1,291,692</u>	<u>1.0</u>	<u>1,328,614</u>	<u>2.9</u>	<u>1,354,619</u>	<u>2.0</u>	<u>1,540,215</u>	<u>13.7</u>
Estimated Revenues:											
Local Road Assistance	54,576	62,200	14.0	32,000	-48.6	62,000	93.8	62,272	0.4	59,076	-5.1
Excise Taxes	230,000	230,000	0.0	232,000	0.9	232,000	0.0	240,000	3.4	240,000	0.0
Snowmobile	1,500	1,500	0.0	1,500	0.0	1,500	0.0	1,500	0.0	0	N/A
Other	<u>33,000</u>	<u>32,400</u>	<u>-1.8</u>	<u>23,000</u>	<u>-29.0</u>	<u>8,000</u>	<u>-65.2</u>	<u>8,000</u>	<u>0.0</u>	<u>25,000</u>	<u>212.5</u>
Subtotal Revenues	<u>319,076</u>	<u>326,100</u>	<u>2.2</u>	<u>318,500</u>	<u>-2.3</u>	<u>303,500</u>	<u>-4.7</u>	<u>311,772</u>	<u>2.7</u>	<u>324,076</u>	<u>3.9</u>
Unassigned Fund Balance Transfer	<u>20,000</u>	<u>0</u>	<u>N/A</u>	<u>0</u>	<u>N/A</u>	<u>0</u>	<u>N/A</u>	<u>0</u>	<u>N/A</u>	<u>0</u>	<u>N/A</u>
Tax Commitment before TIF	<u>933,290</u>	<u>953,164</u>	<u>2.1</u>	<u>973,192</u>	<u>2.1</u>	<u>1,025,114</u>	<u>5.3</u>	<u>1,042,847</u>	<u>1.7</u>	<u>1,216,139</u>	<u>16.6</u>
TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	0	0
*Total Tax Commitment	<u>\$ 933,290</u>	<u>953,164</u>	<u>2.1</u>	<u>973,192</u>	<u>2.1</u>	<u>1,025,114</u>	<u>5.3</u>	<u>1,042,847</u>	<u>1.7</u>	<u>1,216,139</u>	<u>16.6</u>

* Note: Does not include county taxes or overlay

Franklin County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes	
Population				Preschool 0 to 4 yrs		Elementary 5 to 14 yrs		Secondary 15 to 17 yrs		Population 18 yrs and older		Year	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2010	2010
Franklin:													
East Central	459	526	808	27	27	89	94	23	41	387	646	350	278
North	21	41	61	0	2	9	5	2	3	30	51	27	400
South	56	70	69	2	7	15	4	5	4	48	54	27	22
West Central	0	0	0	0	0	0	0	0	0	0	0	0	28
Wyman	65	70	88	1	6	7	4	1	4	61	74	42	120
*Madrid	178	173	*N/A	10	*N/A	27	*N/A	4	*N/A	132	*N/A	*N/A	*N/A
	779	880	1,026	40	42	147	107	35	52	658	825	446	848
*Madrid deorganization effective July, 2000, added to East Central in the 2010 census													

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2016

Franklin

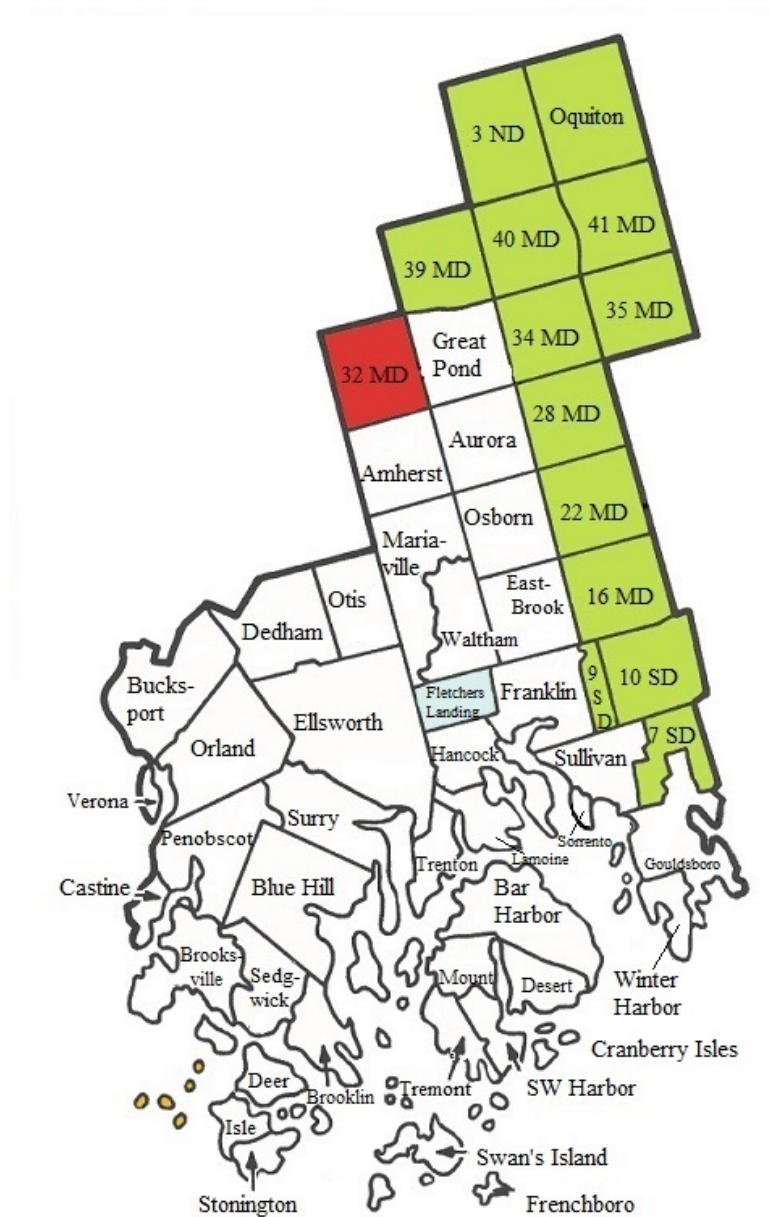
	<u>2011</u>	<u>2012</u>	<u>% Increase (-) Decrease</u>	<u>2013</u>	<u>% Increase (-) Decrease</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 188,900	186,220	-1.4	187,445	0.7	186,907	-0.3	188,146	0.7	188,489	0.2
Snow Removal	373,693	372,358	-0.4	364,858	-2.0	403,325	10.5	403,750	0.1	433,345	7.3
Solid Waste	111,806	107,869	-3.5	100,110	-7.2	95,380	-4.7	142,941	49.9	137,608	-3.7
Fire Protection & Public Safety	153,533	150,239	-2.1	163,859	9.1	163,734	-0.1	169,992	3.8	180,994	6.5
Community Support & Recreation	3,919	3,955	0.9	8,609	117.7	4,167	-51.6	4,950	18.8	4,880	-1.4
Other Services	1,500	1,500	0.0	1,500	0.0	2,500	66.7	2,500	0.0	2,500	0.0
Subtotal County Services	833,351	822,141	-1.3	826,381	0.5	856,013	3.6	912,279	6.6	947,816	3.9
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	101,500	101,500	0.0	125,000	23.2	450,000	260.0	150,000	-66.7	150,000	0.0
Capital - Outlay	0	0	0.0	1,500	N/A	9,500	533.3	9,500	0.0	12,000	26.3
Capital - Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	15,000	N/A
Subtotal Other	101,500	101,500	0.0	126,500	24.6	459,500	263.2	159,500	-65.3	177,000	11.0
Administration	46,743	46,182	-1.2	47,644	3.2	65,776	38.1	53,589	-18.5	56,241	4.9
Total County Services Budget	981,594	969,823	-1.2	1,000,525	3.2	1,381,289	38.1	1,125,368	-18.5	1,181,057	4.9
Estimated Revenues:											
Local Road Assistance	58,932	58,932	0.0	58,932	0.0	58,932	0.0	44,400	-24.7	40,720	-8.3
Excise Taxes	100,000	100,000	0.0	100,000	0.0	100,000	0.0	100,000	0.0	125,000	25.0
Snowmobile	300	300	0.0	300	0.0	300	0.0	150	-50.0	150	0.0
Other	20,000	11,500	-42.5	11,500	N/A	11,500	0.0	11,500	0.0	5,500	-52.2
Subtotal Revenues	179,232	170,732	-4.7	170,732	0.0	170,732	0.0	156,050	-8.6	171,370	9.8
Unassigned Fund Balance Transfer	201,841	-6,982	N/A	-10,052	44.0	-48,128	N/A	-22,536	-53.2	-19,937	-11.5
Tax Commitment before TIF	600,521	806,073	34.2	839,845	4.2	1,258,685	49.9	991,854	-21.2	1,029,624	3.8
**TIF Tax Commitment	1,279,872	1,226,544	-4.2	1,173,216	-4.3	1,741,200	48.4	1,696,673	-2.6	1,432,813	-15.6
Total Tax Commitment	\$ 1,880,393	2,032,617	8.1	2,013,061	-1.0	2,999,885	49.0	2,688,527	-10.4	2,462,437	-8.4

* Allocation of 2015-16 TIF tax estimate from MRS is based upon the actual 2015 TIF distributions paid to counties.

** Note: Does not include county taxes or overlay

Hancock County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children								Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal			
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	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, 2016

Hancock

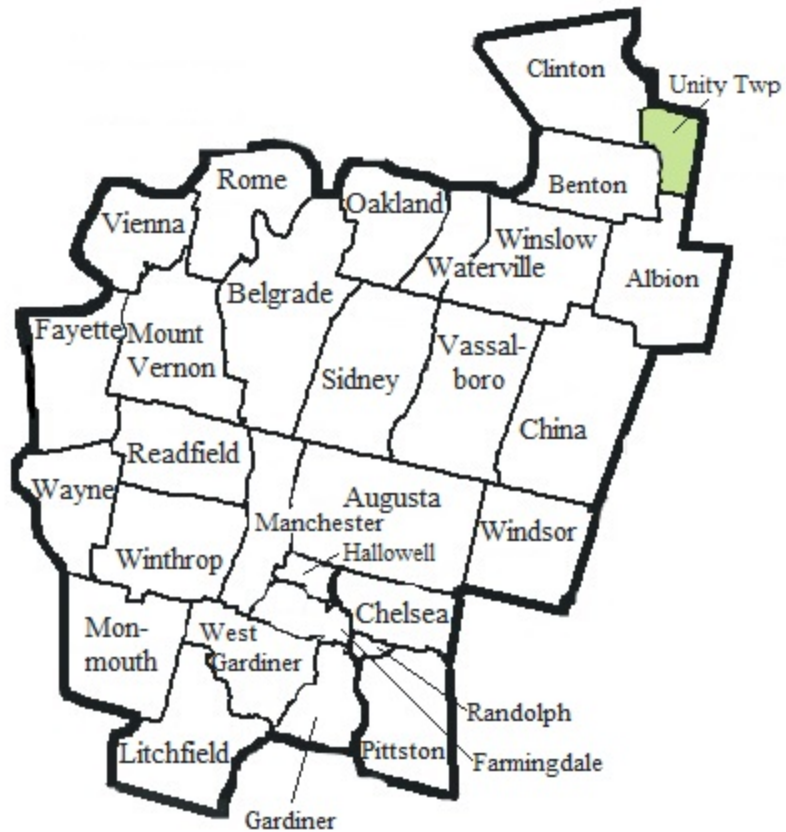
	<u>2011</u>	<u>2012</u>	<u>% Increase (-) Decrease</u>	<u>2013</u>	<u>% Increase (-) Decrease</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 56,524	56,524	0.0	56,524	0.0	60,000	6.1	60,000	0.0	65,000	8.3
Snow Removal	70,000	70,000	0.0	70,000	0.0	70,000	0.0	71,000	1.4	75,000	5.6
Solid Waste	28,000	28,000	0.0	28,000	0.0	28,000	0.0	29,600	5.7	30,000	1.4
Fire Protection & Public Safety	26,500	27,000	0.0	27,057	0.2	27,556	1.8	28,056	1.8	38,456	37.1
Community Support & Recreation	150	1,150	N/A	1,150	0.0	150	-87.0	1,150	666.7	1,150	0.0
Other Services	21,490	25,199	17.3	25,215	0.1	19,536	-22.5	22,004	12.6	24,804	12.7
Subtotal County Services	202,664	207,873	2.6	207,946	0.0	205,242	-1.3	211,810	3.2	234,410	10.7
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	2,500	6,000	140.0	6,000	0.0	0	-100.0	150,000	N/A	0	N/A
Capital - Outlay	0		0.0	0	0.0	8,000	N/A	3,000	-62.5	0	N/A
Capital Reserve	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	13,000	N/A
Subtotal Other	2,500	6,000	140.0	6,000	0.0	8,000	33.3	153,000	N/A	13,000	-91.5
Administration	10,258	10,694	4.3	10,697	0.0	13,283	24.2	10,591	-20.3	11,720	10.7
Total County Services Budget	215,422	224,567	4.2	224,643	0.0	226,525	0.8	375,401	65.7	259,130	-31.0
Estimated Revenues:											
Local Road Assistance	12,732	12,732	0.0	12,732	0.0	12,732	0.0	10,368	-18.6	10,368	0.0
Excise Taxes	16,000	16,000	0.0	16,000	0.0	16,000	0.0	18,500	15.6	22,000	18.9
Snowmobile	10	10	0.0	10	0.0	10	0.0	10	0.0	10	0.0
Other	820	820	N/A	1,020	N/A	3,528	N/A	3,700	4.9	3,600	-2.7
Subtotal Revenues	29,562	29,562	0.0	29,762	0.7	32,270	8.4	32,578	1.0	35,978	10.4
Unassigned Fund Balance Transfer	27,318	40,000	46.4	36,736	-8.2	33,848	-7.9	22,460	-33.6	0	-100.0
Tax Commitment before TIF	158,542	155,005	-2.2	\$ 158,145	2.0	160,407	1.4	320,363	99.7	223,152	-30.3
TIF Tax Commitment	0	0	N/A	0	N/A	408,964	N/A	371,103	-9.3	* 419,048	12.9
**Total Tax Commitment	\$ 158,542	155,005	-2.2	158,145	2.0	569,371	N/A	691,466	21.4	642,200	-7.1

* Allocation of 2015-16 TIF tax estimate from MRS is based upon the actual 2015 TIF distributions paid to counties.

** Note: Does not include county taxes or overlay

Kennebec County Unorganized Territory

2010 Resident Population Census



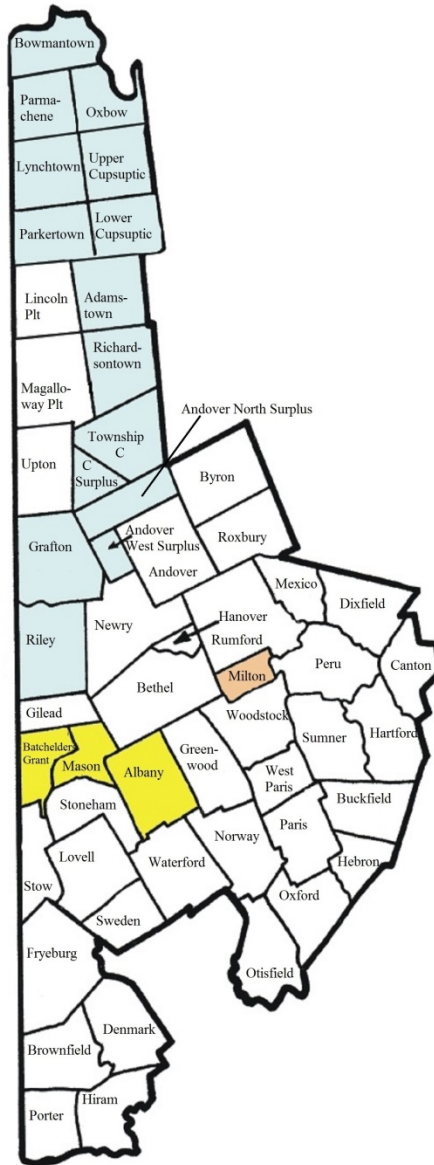
U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Kennebec:															
Unity Township	36	31	43	1	0	2	5	3	2	25	36	15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

<u>Kennebec</u>											
	<u>2011</u>	<u>2012</u>	<u>% Increase (-)Decrease</u>	<u>2013</u>	<u>% Increase (-)Decrease</u>	<u>2014</u>	<u>% Increase (-)Decrease</u>	<u>2015</u>	<u>% Increase (-)Decrease</u>	<u>2016</u>	<u>% Increase (-)Decrease</u>
County Services:											
Roads and Bridges	\$ 0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Snow Removal	6,500	8,000	23.1	7,500	-6.3	8,000	6.7	8,500	6.3	8600	1.2
Solid Waste	3,900	4,500	15.4	4,300	-4.4	4,300	0.0	4,300	0.0	4400	2.3
Fire Protection & Public Safety	1,650	2,247	36.2	2,515	11.9	2,517	0.1	2,517	0.0	2517	0.0
Community Support & Recreation	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other Services	1,200	1,300	8.3	1,300	0.0	1,300	0.0	1,300	0.0	1300	0.0
Subtotal County Services	13,250	16,047	21.1	15,615	-2.7	16,117	3.2	16,617	3.1	16817	1.2
Other:											
Contingent	1,500	1,000	-33.3	1,000	0.0	1,000	0.0	1,000	0.0	1000	0.0
Capital/Equip/Paving Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Outlay	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal Other	1,500	1,000	-33.3	1,000	0.0	1,000	0.0	1,000	0.0	1000	0.0
Administration	738	852	15.4	830.75	-2.5	856	3.0	881	2.9	891	1.1
Total County Services Budget	15,488	17,899	15.6	17,445.75	-2.5	17,973	3.0	18,498	2.9	18708	1.1
Estimated Revenues:											
Local Road Assistance	2064	2064	0.0	2064	0.0	2,064	0.0	2,064	0.0	2064	0.0
Excise Taxes	8200	8500	3.7	8000	-5.9	6,400	-20.0	6,400	0.0	6400	0.0
Snowmobile	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal Revenues	10,264	10,564	2.9	10,064	-4.7	8,464	-15.9	8,464	0.0	8464	0.0
Unassigned Fund Balance Transfer	4291	3210	-25.2	755.43	-76.5	(547)	-172.4	(1,797)	N/A	(1,871)	4.1
Tax Commitment before TIF	933	4,125	N/A	6,626.32	60.6	10,056	51.8	11,831	17.7	12,115	2.4
TIF Tax Commitment	0	0	0.0	0.00	0.0	0	0.0	0	0.0	0	0.0
*Tax Commitment	\$ 933	4,125	N/A	6,626.32	60.6	10,056	51.8	11,831	17.7	12,115	2.4

* Note: Does not include county taxes or overlay

Oxford County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Oxford:															
Milton	128	123	143	9	4	19	17	6	9	89	113	49	61	12	11
North	11	17	24	0	2	1	0	0	0	16	22	12	12	242	313
South	455	515	579	26	24	75	68	28	21	386	466	234	251	229	192
	594	655	746	35	30	95	85	34	30	491	601	295	324	483	516

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

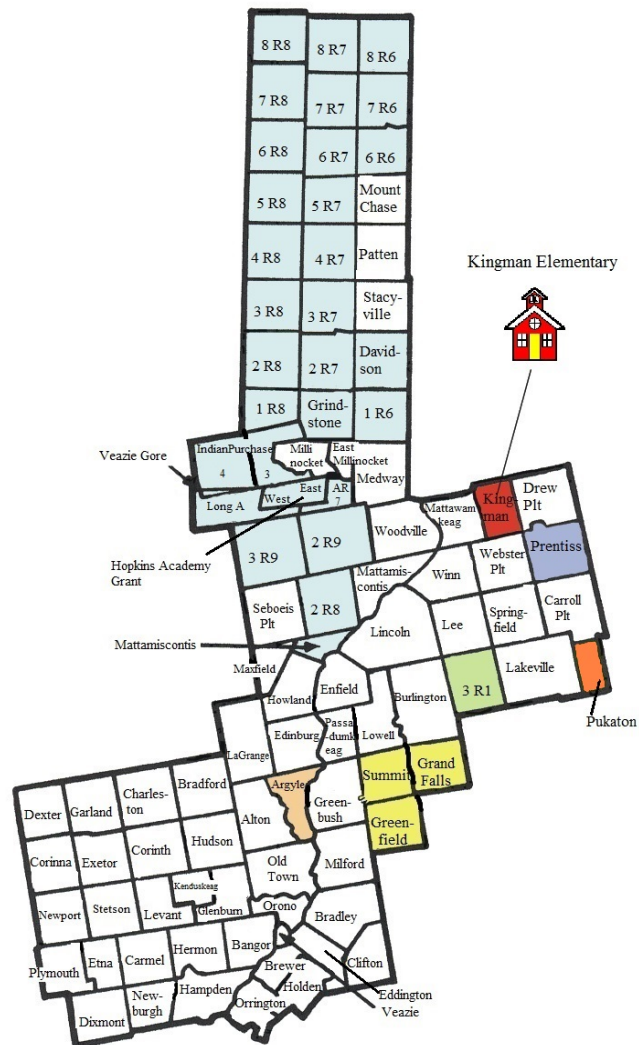
Six Year Comparison Ended June 30, 2016

Oxford

	<u>2011</u>	<u>2012</u>	<u>% Increase (-) Decrease</u>	<u>2013</u>	<u>% Increase (-) Decrease</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 185,750	222,750	19.9	222,750	0.0	228,800	2.7	232,800	1.7	233,000	0.1
Snow Removal	170,000	200,250	17.8	213,750	6.7	200,000	-6.4	202,000	1.0	218,000	7.9
Solid Waste	74,000	74,000	0.0	74,000	0.0	77,000	4.1	78,540	2.0	78,000	-0.7
Fire Protection & Public Safety	113,500	143,623	26.5	130,915	-8.8	131,500	0.4	134,360	2.2	134,988	0.5
Community Support & Recreation	2,800	3,600	28.6	3,800	5.6	4,400	15.8	6,800	54.5	6,800	0.0
Other Services	6,300	13,600	115.9	12,100	-11.0	11,600	-4.1	11,600	0.0	11,952	3.0
Subtotal County Services	552,350	657,823	19.1	657,315	-0.1	653,300	-0.6	666,100	2.0	682,740	2.5
Other:											
Contingent	25,000	25,000	0.0	25,000	0.0	25,000	0.0	25,000	0.0	25,000	0.0
Capital/Equip/Paving Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Outlay	0	200,000	N/A	300,000	50.0	300,000	0.0	500,000	66.7	500,000	0.0
Capital - Reserve	150,000	0	-100.0	0	0.0	0	0.0	100,000	N/A	145,000	45.0
Subtotal Other	175,000	225,000	28.6	325,000	44.4	325,000	0.0	625,000	92.3	670,000	7.2
Administration	36,368	44,141	21.4	49,116	11.3	48,915	-0.4	64,555	32.0	67,637	4.8
Total County Services Budget	763,718	926,964	21.4	1,031,431	11.3	1,027,215	-0.4	1,355,655	32.0	1,420,377	4.8
Estimated Revenues:											
Local Road Assistance	60,396	60,396	0.0	60,396	0.0	60,396	0.0	60,396	0.0	58,140	-3.7
Excise Taxes	100,000	100,000	0.0	100,000	0.0	85,000	-15.0	105,000	23.5	110,000	4.8
Snowmobile	400	400	0.0	400	0.0	300	-25.0	300	0.0	300	0.0
Other	3,400	4,000	17.6	4,000	0.0	4,000	0.0	4,000	0.0	4,000	0.0
Total Estimated Revenues	164,196	164,796	0.4	164,796	0.0	149,696	-9.2	169,696	13.4	172,440	1.6
Unassigned Fund Balance Transfer	104,695	0	-100.0	0	0.0	0	0.0	0	0.0	0	0.0
Tax Commitment before TIF	494,827	762,168	54.0	866,635	13.7	877,519	1.3	1,185,959	35.1	1,247,937	5.2
TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
*Total Tax Commitment	\$ 494,827	762,168	54.0	866,635	13.7	877,519	1.3	1,185,959	35.1	1,247,937	5.2

* Note: Does not include county taxes or overlay

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	1,471	65	67	184	134	68	51	1,132	1,224	663	664	1,055	1,179
*Prentiss deorganized June, 1990															
**Greenfield deorganized July, 1993 and population added to East Central (2000 census)															
***Pukaton (FKA Whitney Two, T5 R1 NBPP renamed in 1996)															

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2016

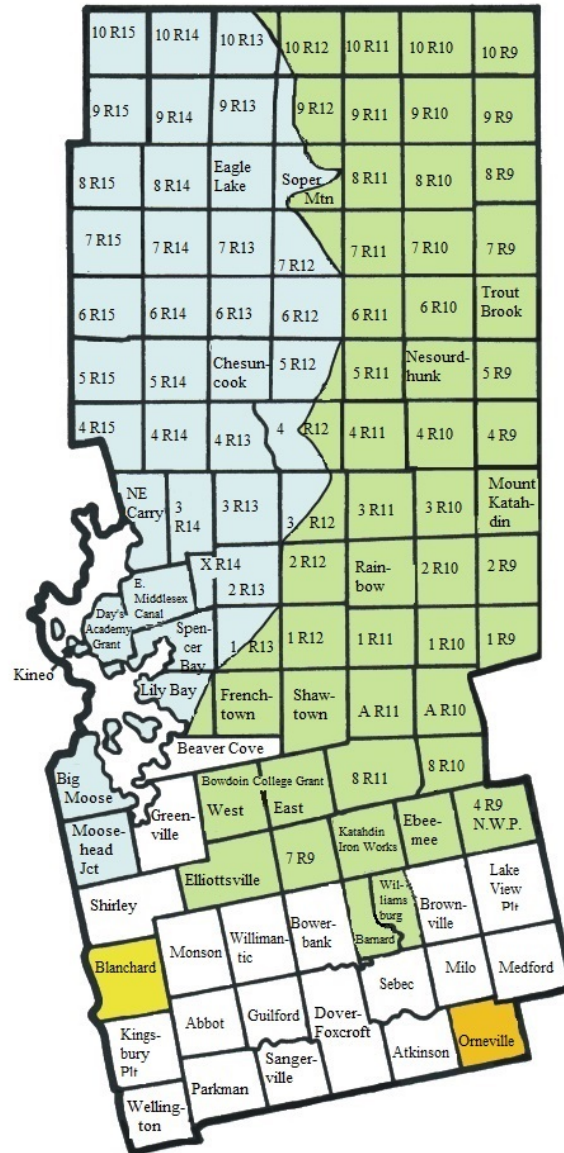
Penobscot

	<u>2011</u>	<u>2012</u>	<u>% Increase (-) Decrease</u>	<u>2013</u>	<u>% Increase (-) Decrease</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 57,670	106,150	84.1	104,850	-1.2	107,550	2.6	106,050	-1.4	105,750	-0.3
Snow Removal	698,406	793,231	13.6	796,575	0.4	799,900	0.4	818,575	2.3	845,201	3.3
Solid Waste	227,275	231,725	2.0	202,635	-12.6	209,355	3.3	207,950	-0.7	228,882	10.1
Fire Protection & Public Safety	91,450	96,160	5.2	99,030	3.0	92,305	-6.8	86,621	-6.2	90,195	4.1
Community Support & Recreation	25,335	25,700	1.4	26,200	1.9	26,800	2.3	26,700	-0.4	26,830	0.5
Other Services	3,000	3,000	0.0	3,000	0.0	3,000	0.0	3,000	0.0	3,250	8.3
Subtotal County Services	<u>1,103,136</u>	<u>1,255,966</u>	<u>13.9</u>	<u>1,232,290</u>	<u>-1.9</u>	<u>1,238,910</u>	<u>0.5</u>	<u>1,248,896</u>	<u>0.8</u>	<u>1,300,108</u>	<u>4.1</u>
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	206,500	110,000	-46.7	176,850	60.8	184,900	4.6	183,900	-0.5	189,000	2.8
Capital - Outlay	0	0	0.0	0	0.0	4,000	0.0	0	-100.0	0	0.0
Capital - Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal Other	<u>206,500</u>	<u>110,000</u>	<u>-46.7</u>	<u>176,850</u>	<u>60.8</u>	<u>188,900</u>	<u>6.8</u>	<u>183,900</u>	<u>-2.6</u>	<u>189,000</u>	<u>2.8</u>
Administration	65,482	68,298	4.3	70,457	3.2	71,390	1.3	71,640	0.4	74,455	3.9
Total County Services Budget	<u>1,375,118</u>	<u>1,434,264</u>	<u>4.3</u>	<u>1,479,597</u>	<u>3.2</u>	<u>1,499,200</u>	<u>1.3</u>	<u>1,504,436</u>	<u>0.3</u>	<u>1,563,563</u>	<u>3.9</u>
Estimated Revenues:											
Local Road Assistance	0	90,000	N/A	95,000	5.6	100,000	5.3	100,000	0.0	90,000	-10.0
Excise Taxes	180,000	158,000	-12.2	178,000	12.7	180,000	1.1	180,000	0.0	190,000	5.6
Snowmobile	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	176,412	87,981	-50.1	87,399	-0.7	85,906	-1.7	88,545	3.1	98,205	10.9
Subtotal Revenues	<u>356,412</u>	<u>335,981</u>	<u>-5.7</u>	<u>360,399</u>	<u>7.3</u>	<u>365,906</u>	<u>1.5</u>	<u>368,545</u>	<u>0.7</u>	<u>378,205</u>	<u>2.6</u>
Unassigned Fund Balance Transfer	<u>113,868</u>	<u>166,502</u>	<u>46.2</u>	<u>142,225</u>	<u>-14.6</u>	<u>136,794</u>	<u>-3.8</u>	<u>115,488</u>	<u>-15.6</u>	<u>151,822</u>	<u>31.5</u>
Tax Commitment before TIF	<u>904,838</u>	<u>931,781</u>	<u>3.0</u>	<u>976,973</u>	<u>4.9</u>	<u>996,500</u>	<u>2.0</u>	<u>1,020,403</u>	<u>2.4</u>	<u>1,033,536</u>	<u>1.3</u>
TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	0	
*Tax Commitment	<u>\$ 904,838</u>	<u>931,781</u>	<u>3.0</u>	<u>976,973</u>	<u>4.9</u>	<u>996,500</u>	<u>2.0</u>	<u>1,020,403</u>	<u>2.4</u>	<u>1,033,536</u>	<u>1.3</u>

* Note: Does not include county taxes or overlay

Piscataquis County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Piscataquis															
*Blanchard	78	83	98	2	1	7	8	8	1	66	88	53	46	95	93
Northeast	218	347	273	16	3	37	16	18	10	276	244	177	140	1,037	1,188
Northwest	141	159	147	6	2	19	7	3	6	131	132	62	81	895	952
Southeast	247	254	253	6	14	39	18	13	5	196	216	118	113	199	220
	384	843	771	30	20	102	49	42	22	669	680	410	380	2,226	2,453
*Blanchard deorganized in 1985															

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2016

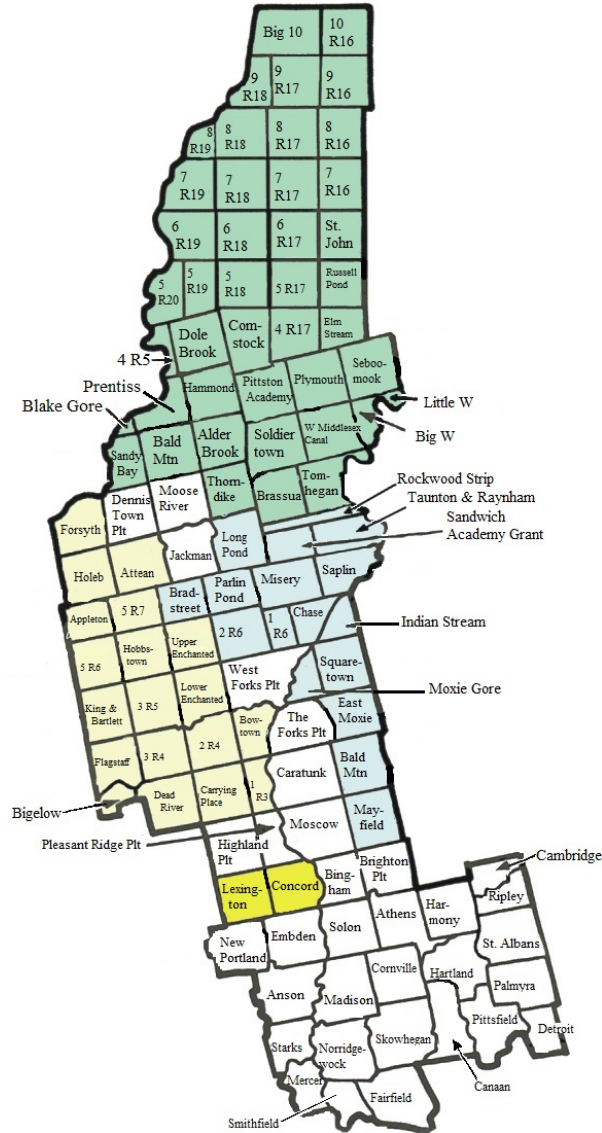
Piscataquis

	<u>2011</u>	<u>2012</u>	<u>% Increase (-) Decrease</u>	<u>2013</u>	<u>% Increase (-) Decrease</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 241,300	220,750	-8.5	412,425	86.8	326,900	-20.7	212,100	-35.1	293,700	38.5
Snow Removal	538,000	537,500	-0.1	520,000	-3.3	516,000	-0.8	507,500	-1.6	537,000	5.8
Solid Waste	317,500	280,800	-11.6	289,425	3.1	363,700	25.7	255,500	-29.7	346,300	35.5
Fire Protection & Public Safety	124,100	119,000	-4.1	130,495	9.7	128,915	-1.2	130,875	1.5	132,775	1.5
Community Support & Recreation	17,813	18,463	3.6	18,413	-0.3	17,913	-2.7	19,813	10.6	32,813	65.6
Other Services	43,250	60,775	40.5	53,650	-11.7	58,980	9.9	24,700	-58.1	13,500	-45.3
Subtotal County Services	<u>1,281,963</u>	<u>1,237,288</u>	<u>-3.5</u>	<u>1,424,408</u>	<u>15.1</u>	<u>1,412,408</u>	<u>-0.8</u>	<u>1,150,488</u>	<u>-18.5</u>	<u>1,356,088</u>	<u>17.9</u>
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	N/A	0	0.0
Capital/Equip/Paving Reserve	126,000	194,000	54.0	0	-100.0	0	0.0	265,000	N/A	125,000	-52.8
Capital - Outlay	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal other	<u>126,000</u>	<u>194,000</u>	<u>54.0</u>	<u>0</u>	<u>-100.0</u>	<u>0</u>	<u>0.0</u>	<u>265,000</u>	<u>N/A</u>	<u>125,000</u>	<u>-52.8</u>
Administration	70,000	71,638	2.3	69,414	-3.1	70,620	1.7	70,774	0.2	74,054	4.6
Total County Services Budget	<u>1,477,963</u>	<u>1,502,926</u>	<u>1.7</u>	<u>1,493,822</u>	<u>0.0</u>	<u>1,483,028</u>	<u>-0.7</u>	<u>1,486,262</u>	<u>0.2</u>	<u>1,555,142</u>	<u>4.6</u>
Estimated Revenues:											
Local Road Assistance	81,000	81,000	0.0	81,000	0.0	81,000	0.0	76,800	-5.2	75,000	-2.3
Excise Taxes	155,000	140,000	-9.7	140,000	0.0	140,000	0.0	142,000	1.4	140,000	-1.4
Snowmobile	1,000	2,000	100.0	2,000	0.0	5,450	172.5	450	-91.7	400	-11.1
Other	38,130	48,070	26.1	22,450	-53.3	69,207	N/A	76,385	10.4	106,031	38.8
Subtotal Revenues	<u>275,130</u>	<u>271,070</u>	<u>-1.5</u>	<u>245,450</u>	<u>-9.5</u>	<u>295,657</u>	<u>20.5</u>	<u>295,635</u>	<u>0.0</u>	<u>321,431</u>	<u>8.7</u>
Unassigned Fund Balance Transfer	<u>169,260</u>	<u>265,000</u>	<u>56.6</u>	<u>300,000</u>	<u>13.2</u>	<u>300,000</u>	<u>0.0</u>	<u>200,000</u>	<u>-33.3</u>	<u>225,000</u>	<u>12.5</u>
Tax Commitment before TIF	<u>1,033,573</u>	<u>966,856</u>	<u>-6.5</u>	<u>948,372</u>	<u>-1.9</u>	<u>887,371</u>	<u>-6.4</u>	<u>990,627</u>	<u>11.6</u>	<u>1,008,711</u>	<u>1.8</u>
TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
*Total Tax Commitment	\$ <u>1,033,573</u>	<u>966,856</u>	<u>-6.5</u>	<u>948,372</u>	<u>-1.9</u>	<u>887,371</u>	<u>-6.4</u>	<u>990,627</u>	<u>11.6</u>	<u>1,008,711</u>	<u>1.8</u>

* Note: Does not include county taxes or overlay

Somerset County Unorganized Territory

2010 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2016

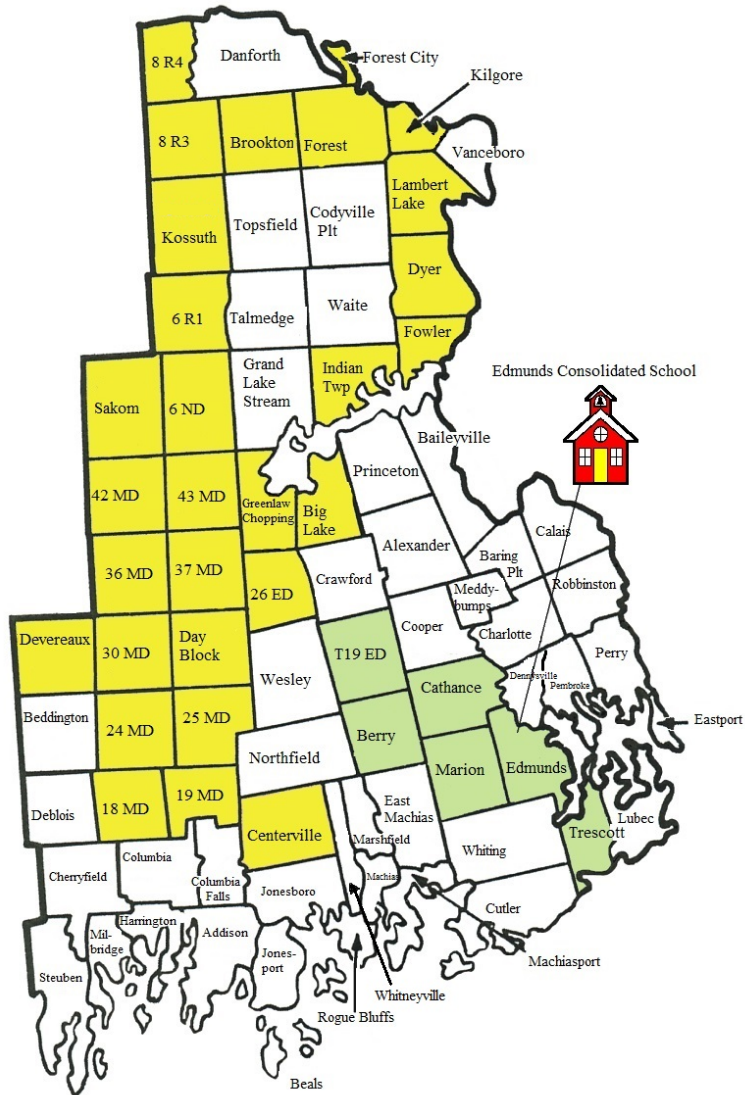
Somerset

	<u>2011</u>	<u>2012</u>	<u>% Increase (-) Decrease</u>	<u>2013</u>	<u>% Increase (-) Decrease</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 269,748	285,828	6.0	291,831	2.1	307,588	5.4	281,517	-8.5	291,318	3.5
Snow Removal	351,583	377,591	7.4	417,173	10.5	456,663	9.5	491,269	7.6	440,000	-10.4
Solid Waste	195,220	210,500	7.8	203,567	-3.3	206,500	1.4	196,000	-5.1	199,000	1.5
Fire Protection & Public Safety	153,801	156,850	2.0	148,488	-5.3	173,285	16.7	182,523	5.3	196,713	7.8
Community Support & Recreation	39,657	40,407	1.9	46,800	15.8	49,304	5.4	44,554	-9.6	47,710	7.1
Other Services	0	0	0.0	0	0.0	0	0.0	10,920	N/A	10,008	N/A
Subtotal County Services	<u>1,010,009</u>	<u>1,071,176</u>	<u>6.1</u>	<u>1,107,859</u>	<u>3.4</u>	<u>1,193,340</u>	<u>7.7</u>	<u>1,206,783</u>	<u>1.1</u>	<u>1,184,749</u>	<u>-1.8</u>
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	0	0	0.0	15,000	N/A	5,000	-66.7	8,500	70.0	350,000	4017.6
Capital - Outlay	0	7,000	N/A	12,000	71.4	12,400	3.3	7,000	-43.5	12,000	71.4
Capital - Reserve	225,800	325,000	43.9	484,764	49.2	473,820	-2.3	415,114	-12.4	131,000	-68.4
Subtotal Other	<u>225,800</u>	<u>332,000</u>	<u>47.0</u>	<u>511,764</u>	<u>54.1</u>	<u>491,220</u>	<u>-4.0</u>	<u>430,614</u>	<u>-12.3</u>	<u>493,000</u>	<u>14.5</u>
Administration	61,790	68,607	11.0	69,520	1.3	52,000	-25.2	70,195	35.0	69,920	-0.4
Total County Services Budget	<u>1,297,599</u>	<u>1,471,783</u>	<u>13.4</u>	<u>1,689,143</u>	<u>14.8</u>	<u>1,736,560</u>	<u>2.8</u>	<u>1,707,592</u>	<u>-1.7</u>	<u>1,747,669</u>	<u>2.3</u>
Estimated Revenues:											
Local Road Assistance	74,288	74,288	0.0	68,308	-8.0	68,308	0.0	68,004	-0.4	63,996	-5.9
Excise Taxes	146,862	125,000	-14.9	135,000	8.0	135,000	0.0	160,000	18.5	175,000	9.4
Snowmobile/Whitewater Rafting	2,908	2,500	-14.0	1,300	-48.0	1,300	0.0	8,700	N/A	1,300	-85.1
Other	50,771	39,794	-21.6	21,911	-44.9	32,498	48.3	29,064	-10.6	44,211	52.1
Subtotal Revenues	<u>274,829</u>	<u>241,582</u>	<u>-12.1</u>	<u>226,519</u>	<u>-6.2</u>	<u>237,106</u>	<u>4.7</u>	<u>265,768</u>	<u>12.1</u>	<u>284,507</u>	<u>7.1</u>
Unassigned Fund Balance Transfer	<u>111,240</u>	<u>89,822</u>	<u>-19.3</u>	<u>74,391</u>	<u>-17.2</u>	<u>86,510</u>	<u>16.3</u>	<u>0</u>	<u>-100.0</u>	<u>0</u>	<u>0.0</u>
Tax Commitment before TIF	<u>911,530</u>	<u>1,140,379</u>	<u>25.1</u>	<u>1,388,233</u>	<u>21.7</u>	<u>1,412,944</u>	<u>1.8</u>	<u>1,441,824</u>	<u>2.0</u>	<u>1,463,162</u>	<u>1.5</u>
TIF Tax Commitment	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
*Total Tax Commitment	<u>\$ 911,530</u>	<u>1,140,379</u>	<u>25.1</u>	<u>1,388,233</u>	<u>21.7</u>	<u>1,412,944</u>	<u>1.8</u>	<u>1,441,824</u>	<u>2.0</u>	<u>1,463,162</u>	<u>1.5</u>

* 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		2000	2010	Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010			2000	2010	2000	2010
Washington:																	
East Central*	661	768	728	41	39	113	73	36	33	578	583	367	321	242	247		
North**	496	547	499	27	23	70	47	25	28	425	401	268	223	776	811		
Centerville***	30	26	N/A	3	N/A	3	N/A	0	N/A	20	N/A	19	N/A	5	N/A		
	1,157	1,341	1,227	71	62	186	120	61	61	1,023	984	654	544	1,023	1,058		
*Cathance Township (FKA Township 14) deorganized in April, 1986 and population added to East Central																	
**Big Lake Township (FKA Township 21) deorganized in April, 1983 and population added to North																	
***Centerville deorganized July 1, 2004 and population added to North																	

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2016

Washington

	<u>2011</u>	<u>2012</u>	<u>% Increase (-) Decrease</u>	<u>2013</u>	<u>% Increase (-) Decrease</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 317,370	321,659	1.4	328,015	2.0	298,046	-9.1	326,046	9.4	299,095	-8.3
Snow Removal	429,039	432,987	0.9	465,561	7.5	450,755	-3.2	462,755	2.7	457,740	-1.1
Solid Waste	105,259	117,842	12.0	130,137	10.4	116,213	-10.7	117,713	1.3	113,358	-3.7
Fire Protection & Public Safety	81,932	82,279	0.4	160,281	94.8	139,679	-12.9	152,130	8.9	145,580	-4.3
Community Support & Recreation	53,202	42,186	-20.7	55,893	32.5	39,216	-29.8	58,166	48.3	50,271	-100.0
Other Services	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal County Services	986,802	996,953	1.0	1,139,887	14.3	1,043,909	-8.4	1,116,810	7.0	1,066,044	-4.5
Other:											
Contingent	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital/Equip/Paving Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	125,000	N/A
Capital - Outlay	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Capital - Reserve	119,500	119,000	-0.4	116,000	-2.5	127,500	9.9	145,000	13.7	16,000	N/A
Subtotal Other	119,500	119,000	-0.4	116,000	-2.5	127,500	9.9	145,000	13.7	141,000	-2.8
Administration	38,721	40,174	3.8	31,397	-21.8	29,285	-6.7	31,545	7.7	37,418	18.6
Total County Services Budget	1,145,023	1,156,127	1.0	1,287,284	11.3	1,200,694	-6.7	1,293,355	7.7	1,244,462	-3.8
Estimated Revenues:											
Local Road Assistance	99,900	99,900	0.0	99,900	0.0	99,900	0.0	80,000	-19.9	75,000	-6.3
Excise Taxes	184,495	195,702	6.1	225,000	15.0	220,000	-2.2	215,000	-2.3	210,000	-2.3
Snowmobile	311	483	55.3	550	13.9	550	0.0	550	0.0	550	0.0
Other	27,348	31,600	15.5	50,900	61.1	17,600	-65.4	13,700	-22.2	18,300	33.6
Subtotal Revenues	312,054	327,685	5.0	376,350	14.9	338,050	-10.2	309,250	-8.5	303,850	-1.7
Unassigned Fund Balance Transfer	50,000	20,000	-60.0	75,000	N/A	50,000	-33.3	145,000	190.0	70,000	-51.7
Tax Commitment before TIF	782,969	808,442	3.3	835,934	3.4	812,644	-2.8	839,105	3.3	870,612	3.8
TIF Tax Commitment	960,960	922,521	-4.0	995,620	7.9	1,359,836	0.4	1,032,224	-24.1	948,139	-8.1
**Total Tax Commitment	\$ 1,743,929	1,730,963	-0.7	1,831,554	5.8	2,172,480	18.6	1,871,329	-13.9	1,818,751	-2.8

* Allocation of 2015-16 TIF tax estimate from MRS is based upon the actual 2015 TIF distributions paid to counties.

** Note: Does not include county taxes or overlay

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2016

Totals by Service Category

	<u>2011</u>	<u>2012</u>	<u>% Increase (-) Decrease</u>	<u>2013</u>	<u>% Increase (-) Decrease</u>	<u>2014</u>	<u>% Increase (-) Decrease</u>	<u>2015</u>	<u>% Increase (-) Decrease</u>	<u>2016</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 1,469,007	1,544,251	5.1	1,748,455	13.2	1,766,853	1.1	1,681,652	-4.8	1,796,125	6.8
Snow Removal	2,910,039	3,064,437	5.3	3,138,512	2.4	3,198,148	1.9	3,263,703	2.0	3,391,460	3.9
Solid Waste	1,180,971	1,174,749	-0.5	1,156,327	-1.6	1,226,533	6.1	1,160,692	-5.4	1,273,147	9.7
Fire Protection & Public Safety	980,995	1,043,693	6.4	1,065,674	2.1	1,039,691	-2.4	1,071,708	3.1	1,130,385	5.5
Community Support & Recreation	194,910	177,535	-8.9	193,411	8.9	210,774	9.0	232,000	10.1	242,245	4.4
Other Services	<u>134,081</u>	<u>158,696</u>	<u>18.4</u>	<u>218,805</u>	<u>37.9</u>	<u>114,839</u>	<u>-47.5</u>	<u>81,991</u>	<u>-28.6</u>	<u>73,281</u>	<u>-10.6</u>
Subtotal County Services	<u>6,870,003</u>	<u>7,163,361</u>	<u>4.3</u>	<u>7,521,184</u>	<u>5.0%</u>	<u>7,556,838</u>	<u>0.5%</u>	<u>7,491,746</u>	<u>-0.9%</u>	<u>7,906,643</u>	<u>5.5</u>
Other:											
Contingent	26,500	26,000	-1.9	26,000	0.0	26,000	0.0	26,000	N/A	26,000	0.0
Capital/Equip/Paving Reserve	0	0	0.0	0	0.0	0	0.0	0	0.0	939,000	N/A
Capital - Outlay	0	200,000	N/A	328,500	64.3	300,000	-8.7	528,000	76.0	524,000	-0.8
Capital - Reserve	<u>1,257,100</u>	<u>1,182,750</u>	<u>-5.9</u>	<u>1,229,314</u>	<u>3.9</u>	<u>1,602,870</u>	<u>30.4</u>	<u>1,737,164</u>	<u>8.4</u>	<u>669,000</u>	<u>-61.5</u>
Subtotal Other	<u>1,283,600</u>	<u>1,408,750</u>	<u>9.7</u>	<u>1,583,814</u>	<u>12.4</u>	<u>1,928,870</u>	<u>21.8</u>	<u>2,291,164</u>	<u>18.8</u>	<u>2,158,000</u>	<u>-5.8</u>
Administration	390,688	411,506	5.3	410,585	-0.2	415,390	1.2	438,276	5.5	465,680	6.3
Total County Services Budget	<u>8,544,291</u>	<u>8,983,617</u>	<u>5.1</u>	<u>9,515,583</u>	<u>5.9</u>	<u>9,901,098</u>	<u>4.1</u>	<u>10,221,186</u>	<u>3.2</u>	<u>10,530,323</u>	<u>3.0</u>
Estimated Revenues											
Local Road Assistance	443,888	541,512	22.0	540,332	-0.2	545,332	0.9	504,304	-7.5	474,364	-5.9
Excise Taxes	1,120,577	1,073,202	-4.2	1,134,000	5.7	1,114,400	-1.7	1,166,900	4.7	1,218,400	4.4
Snowmobile	6,429	7,193	11.9	6,060	-15.8	9,410	55.3	11,660	23.9	2,710	-76.8
Other	<u>349,881</u>	<u>256,165</u>	<u>-26.8</u>	<u>222,180</u>	<u>-13.3</u>	<u>232,239</u>	<u>4.5</u>	<u>234,904</u>	<u>1.1</u>	<u>304,847</u>	<u>29.8</u>
Subtotal Revenues	<u>1,920,755</u>	<u>1,871,090</u>	<u>-2.6</u>	<u>1,902,572</u>	<u>1.7</u>	<u>1,901,381</u>	<u>-0.1</u>	<u>1,917,768</u>	<u>0.9</u>	<u>2,000,321</u>	<u>4.3</u>
Unassigned Fund Balance Transfer	<u>802,514</u>	<u>584,534</u>	<u>-27.2</u>	<u>753,051</u>	<u>28.8</u>	<u>558,477</u>	<u>-25.8</u>	<u>458,615</u>	<u>-17.9</u>	<u>425,014</u>	<u>-7.3</u>
Tax Commitment	<u>5,821,022</u>	<u>6,527,993</u>	<u>12.1</u>	<u>6,993,955</u>	<u>7.1</u>	<u>7,441,240</u>	<u>6.4</u>	<u>7,844,803</u>	<u>5.4</u>	<u>8,104,988</u>	<u>3.3</u>
*TIF Tax Commitment	<u>2,240,832</u>	<u>2,149,065</u>	<u>-4.1</u>	<u>2,128,836</u>	<u>-0.9</u>	<u>3,510,000</u>	<u>64.9</u>	<u>3,100,000</u>	<u>-11.7 *</u>	<u>2,800,000</u>	<u>-9.7</u>
**Total Tax Commitment	<u>\$ 8,061,854</u>	<u>8,677,058</u>	<u>7.6</u>	<u>9,122,791</u>	<u>5.1</u>	<u>10,951,240</u>	<u>20.0</u>	<u>10,944,803</u>	<u>-0.1</u>	<u>10,904,988</u>	<u>-0.4</u>

* Allocation of 2015-16 TIF tax estimate from MRS is based upon the actual 2015 TIF distributions paid to counties.

** Note: Does not include county taxes or overlay

APPENDICES

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 defray the cost of funding services to residents in the UT. These services are municipal in nature, and would ordinarily be provided to residents if they lived in an organized area, or a municipality.

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

1) State Agency Services

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

2) County Services

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

The costs for these services are assessed on taxable property within the Unorganized Territory Tax District by the State Tax Assessor, and collected by Maine Revenue Services. The State general fund and the county governments are reimbursed for the municipal services to UT residents from the tax revenues raised and collected from property owners within the Unorganized Territory Tax District.

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

Once the Municipal Cost Components legislation is enacted, the Property Tax Division within Maine Revenue Services, issues the 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 County 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 or contracted for the UT by the county commissioners. These services may include road and bridge maintenance, snow removal, solid waste management, and cemetery maintenance.

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 not specific to a particular county. It is calculated district-wide and applied uniformly throughout the Unorganized Territory Tax District. These state services may include education, tax administration, land use planning, permitting, and forest fire prevention.

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 upon each municipality and the UT property located within that county.

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

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

TIF District Valuation – The amount by which the current assessed property valuation of the TIF district exceeds the original or base year assessed value of the TIF district is the captured property valuation. 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 County 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 within which the TIF district lies.

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

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

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