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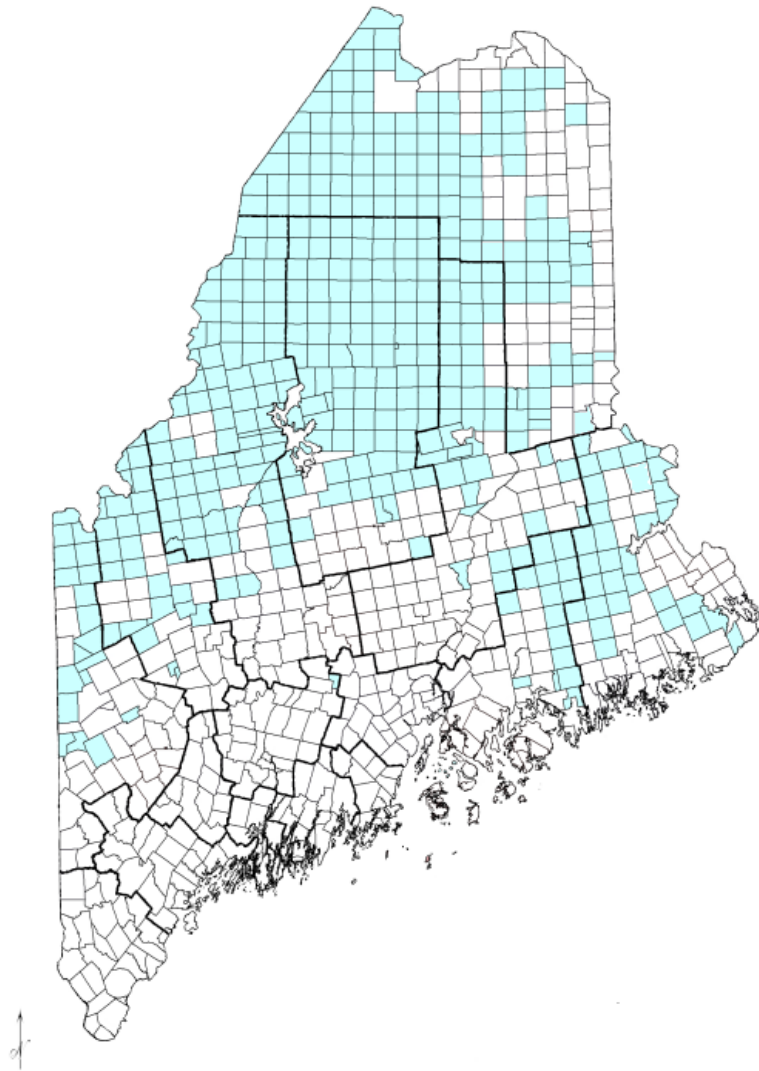
## **Unorganized Territory Municipal Cost Components, Fiscal Year 2021-2022**

Maine Office of the State Auditor

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# **UNORGANIZED TERRITORY MUNICIPAL COST COMPONENTS**



**FISCAL YEAR 2021-2022**

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STATE OF MAINE

IN THE YEAR OF OUR LORD  
TWO THOUSAND TWENTY-ONE

H.P. 884 - L.D. 1209

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

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

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

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

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

**Sec. 1. Municipal cost components for services rendered.** In accordance with the Maine Revised Statutes, Title 36, chapter 115, the Legislature determines that the net municipal cost component for services and reimbursements to be rendered in fiscal year 2021-22 is as follows:

Fiscal Administration - Office of the State Auditor	\$268,965
Education	\$12,997,237
Forest Fire Protection	\$150,000
Human Services - General Assistance	\$65,000
Property Tax Assessment	\$1,226,503
Maine Land Use Planning Commission	\$608,825
TOTAL STATE AGENCIES	\$15,316,530



County Reimbursements for Services

Aroostook	\$1,759,291
Franklin	\$1,177,316
Hancock	\$208,994
Kennebec	\$9,125
Lincoln	\$22,249
Oxford	\$1,417,500
Penobscot	\$1,660,050
Piscataquis	\$1,536,881
Somerset	\$2,146,576
Washington	\$1,235,710

TOTAL COUNTY SERVICES	<hr/> \$11,173,692
-----------------------	--------------------

COUNTY TAX INCREMENT FINANCING DISTRUBUTIONS FROM FUND

Tax Increment Financing Payments	\$4,273,092
----------------------------------	-------------

TOTAL REQUIREMENTS	<hr/> \$30,763,314
--------------------	--------------------

COMPUTATION OF ASSESSMENT

Requirements	\$30,763,314
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Less Revenue Deductions:

General Revenue

Municipal Revenue Sharing	\$110,000
Miscellaneous Revenue	\$10,000
Use of Unassigned Fund Balance	\$1,750,401

TOTAL GENERAL REVENUE DEDUCTIONS	<hr/> \$1,870,401
----------------------------------	-------------------

Education Revenue

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

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

TOTAL REVENUE DEDUCTIONS	<hr/> \$2,330,401
--------------------------	-------------------

TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY (Title 36, §1602)	<hr/> \$28,432,913
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**Emergency clause.** In view of the emergency cited in the preamble, this legislation takes effect when approved.

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# **GENERAL ANALYSIS**

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

**Six Year Comparison Ended June 30, 2022**

	<u>2017</u>	<u>2018</u>	<u>% Increase (-)Decrease</u>	<u>2019</u>	<u>% Increase (-)Decrease</u>	<u>2020</u>	<u>% Increase (-)Decrease</u>	<u>2021</u>	<u>% Increase (-)Decrease</u>	<u>2022</u>	<u>% Increase (-)Decrease</u>
<b>State Agencies</b>											
Fiscal Administrator	\$ 251,277	\$ 225,510	(10.3)	\$ 233,077	3.4	\$ 243,730	4.6	\$ 245,718	0.8	\$ 268,965	9.5
Education	12,288,717	12,264,663	(0.2)	12,335,556	0.6	12,851,922	4.2	12,923,626	0.6	12,997,237	0.6
Forest Fire Protection	150,000	150,000	-	150,000	-	150,000	-	150,000	-	150,000	-
DHHS - General Assistance	65,000	65,000	-	65,000	-	65,000	-	65,000	-	65,000	-
Maine Revenue Service	935,000	1,031,446	10.3	1,246,676	20.9	1,470,866	18.0	1,175,334	(20.1)	1,226,503	4.4
LUPC - Operations	544,194	549,577	1.0	569,905	3.7	588,000	3.2	599,144	1.9	608,825	1.6
Subtotal of State Agency	<u>14,234,188</u>	<u>14,286,196</u>	<u>0.4</u>	<u>14,600,214</u>	<u>2.2</u>	<u>15,369,518</u>	<u>5.3</u>	<u>15,158,822</u>	<u>(1.4)</u>	<u>15,316,530</u>	<u>1.0</u>
<b>Less Deductions</b>											
General	(1,903,945)	(1,090,000)	(42.8)	(490,000)	(55.0)	(560,000)	14.3	(929,663)	66.0	(1,870,401)	101.2
Educational	(419,049)	(425,768)	1.6	(385,000)	(9.6)	(385,000)	-	(460,000)	19.5	(460,000)	-
Total State Agencies	<u>11,911,194</u>	<u>12,770,428</u>	<u>7.2</u>	<u>13,725,214</u>	<u>7.5</u>	<u>14,424,518</u>	<u>5.1</u>	<u>13,769,159</u>	<u>(4.5)</u>	<u>12,986,129</u>	<u>(5.7)</u>
<b>County Services</b>											
Aroostook	1,251,259	1,288,800	3.0	1,413,226	9.7	1,511,803	7.0	1,660,229	9.8	1,759,291	6.0
Franklin	998,235	888,252	(11.0)	953,878	7.4	976,795	2.4	1,178,763	20.7	1,177,316	(0.1)
Hancock	236,660	238,750	0.9	241,550	1.2	239,050	(1.0)	236,850	(0.9)	208,994	(11.8)
Kennebec	10,669	12,823	20.2	11,595	(9.6)	10,870	(6.3)	12,125	11.5	9,125	(24.7)
Lincoln	-	-	-	-	-	-	-	-	-	22,249	100.0
Oxford	1,257,130	1,273,300	1.3	1,262,600	(0.8)	1,459,650	15.6	1,396,537	(4.3)	1,417,500	1.5
Penobscot	1,067,291	1,071,109	0.4	1,152,652	7.6	1,125,982	(2.3)	1,597,454	41.9	1,660,050	3.9
Piscataquis	962,139	1,014,232	5.4	965,963	(4.8)	1,156,857	19.8	1,347,370	16.5	1,536,881	14.1
Somerset	1,679,712	1,663,297	(1.0)	1,624,102	(2.4)	1,618,913	(0.3)	1,828,286	12.9	2,146,576	17.4
Washington	978,140	1,008,408	3.1	1,032,764	2.4	1,032,529	(0.0)	1,348,371	30.6	1,235,710	(8.4)
Total County Services	<u>8,441,235</u>	<u>8,458,971</u>	<u>0.2</u>	<u>8,658,330</u>	<u>2.4</u>	<u>9,132,449</u>	<u>5.5</u>	<u>10,605,985</u>	<u>16.1</u>	<u>11,173,692</u>	<u>5.4</u>
<b>TAX COMMITMENT BEFORE TIF</b>	<u>20,352,429</u>	<u>21,229,399</u>	<u>4.3</u>	<u>22,383,544</u>	<u>5.4</u>	<u>23,556,967</u>	<u>5.2</u>	<u>24,375,144</u>	<u>3.5</u>	<u>24,159,821</u>	<u>(0.9)</u>
<b>TIF TAX COMMITMENT</b>	<u>2,027,000</u>	<u>3,957,568</u>	<u>95.2</u>	<u>3,522,650</u>	<u>(11.0)</u>	<u>3,867,519</u>	<u>9.8</u>	<u>3,721,137</u>	<u>(3.8)</u>	<u>4,273,092</u>	<u>14.8</u>
<b>TOTAL TAX COMMITMENT BEFORE COUNTY TAXES &amp; OVERLAY</b>	<u><u>\$ 22,379,429</u></u>	<u><u>\$ 25,186,967</u></u>	<u><u>12.5</u></u>	<u><u>\$ 25,906,194</u></u>	<u><u>2.9</u></u>	<u><u>\$ 27,424,486</u></u>	<u><u>5.9</u></u>	<u><u>\$ 28,096,281</u></u>	<u><u>2.4</u></u>	<u><u>\$ 28,432,913</u></u>	<u><u>1.2</u></u>

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

**Six Year Comparison Ended June 30, 2022**

	<u>2017</u>	<u>2018</u>	<u>% Increase (-)Decrease</u>	<u>2019</u>	<u>% Increase (-)Decrease</u>	<u>2020</u>	<u>% Increase (-)Decrease</u>	<u>2021</u>	<u>% Increase (-)Decrease</u>	<u>2022</u>	<u>% Increase (-)Decrease</u>
<b>TOTAL TAX COMMITMENT BEFORE COUNTY TAXES &amp; OVERLAY</b>	<u>\$ 22,379,429</u>	<u>\$ 25,186,967</u>	<u>12.5</u>	<u>\$ 25,906,194</u>	<u>2.9</u>	<u>\$ 27,424,486</u>	<u>5.9</u>	<u>\$ 28,096,281</u>	<u>2.4</u>	<u>\$ 28,432,913</u>	<u>1.2</u>
<b>County Taxes</b>	<u>Actual County Taxes and Overlay</u>									<u>Estimated</u>	
<b>Aroostook</b>	766,295	786,573	2.6	959,295	22.0	1,063,180	10.8	1,142,241	7.4	1,256,465	10.0
<b>Franklin</b>	407,043	399,300	(1.9)	423,927	6.2	442,212	4.3	410,718	(7.1)	423,040	3.0
<b>Hancock</b>	106,838	107,584	0.7	109,306	1.6	110,780	1.3	115,209	4.0	116,362	1.0
<b>Kennebec</b>	6,986	7,746	10.9	7,966	2.8	7,370	(7.5)	6,453	(12.4)	6,711	4.0
<b>Knox</b>	19,318	19,350	0.2	21,022	8.6	21,025	0.0	22,583	7.4	23,261	3.0
<b>Lincoln</b>	19,554	19,657	0.5	19,855	1.0	20,880	5.2	22,302	6.8	22,971	3.0
<b>Oxford</b>	218,068	219,851	0.8	274,015	24.6	303,497	10.8	306,527	1.0	331,049	8.0
<b>Penobscot</b>	424,979	441,854	4.0	493,374	11.7	514,303	4.2	555,853	8.1	594,763	7.0
<b>Piscataquis</b>	1,121,187	1,114,230	(0.6)	1,172,217	5.2	1,305,333	11.4	1,395,682	6.9	1,479,423	6.0
<b>Somerset</b>	1,971,415	2,066,899	4.8	2,127,282	2.9	2,150,971	1.1	2,134,386	(0.8)	2,198,418	3.0
<b>Waldo</b>	3,375	3,506	3.9	3,788	8.0	3,972	4.9	4,177	5.2	4,344	4.0
<b>Washington</b>	620,557	628,677	1.3	637,966	1.5	648,989	1.7	679,780	4.7	700,173	3.0
<b>Total County Taxes</b>	<u>5,685,615</u>	<u>5,815,227</u>	<u>2.3</u>	<u>6,250,013</u>	<u>7.5</u>	<u>6,592,512</u>	<u>5.5</u>	<u>6,795,911</u>	<u>3.1</u>	<u>7,156,978</u>	<u>5.3</u>
<b>TAX COMMITMENT BEFORE OVERLAY</b>	<u>28,065,044</u>	<u>31,002,194</u>	<u>10.5</u>	<u>32,156,207</u>	<u>3.7</u>	<u>34,016,998</u>	<u>5.8</u>	<u>34,892,192</u>	<u>2.6</u>	<u>35,589,891</u>	<u>2.0</u>
<b>OVERLAY</b>	<u>490,928</u>	<u>542,582</u>	<u>10.5</u>	<u>576,880</u>	<u>6.3</u>	<u>397,187</u>	<u>(31.1)</u>	<u>619,682</u>	<u>56.0</u>	<u>510,000</u>	<u>(17.7)</u>
<b>TOTAL TAX COMMITMENT AFTER COUNTY TAXES &amp; OVERLAY</b>	<u><u>\$ 28,555,972</u></u>	<u><u>\$ 31,544,776</u></u>	<u><u>10.5</u></u>	<u><u>\$ 32,733,087</u></u>	<u><u>3.8</u></u>	<u><u>\$ 34,414,185</u></u>	<u><u>5.1</u></u>	<u><u>\$ 35,511,874</u></u>	<u><u>3.2</u></u>	<u><u>\$ 36,099,891</u></u>	<u><u>1.7</u></u>

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

SOURCE: *Maine Revenue Services*

Tax Years 2006-2020

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

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

\* Revaluation Year

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

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

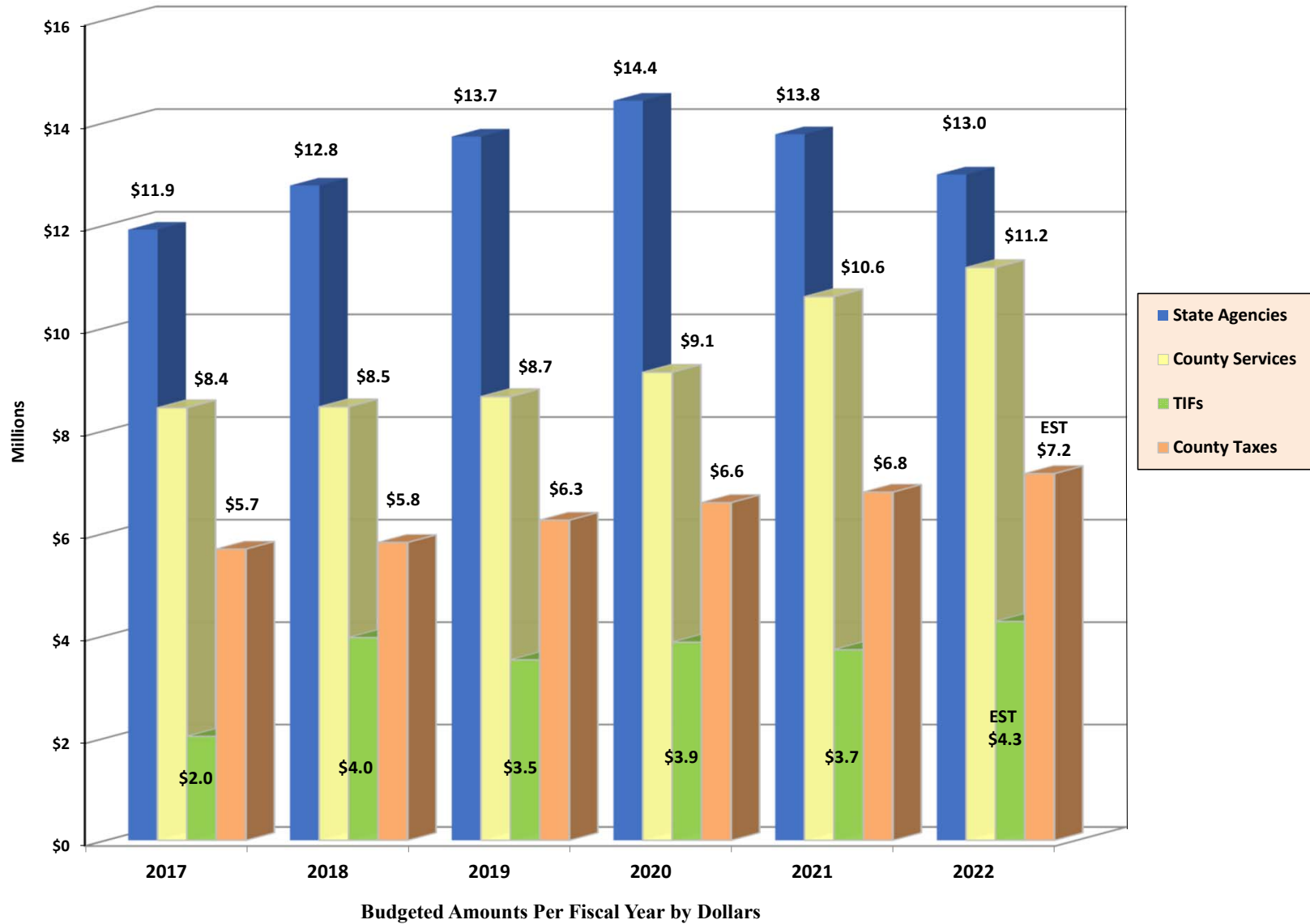
# First year of Omnibus Wind TIFs in Somerset and Hancock Counties

## First year of Omnibus Wind TIF in Penobscot

# **CHARTS AND GRAPHS**



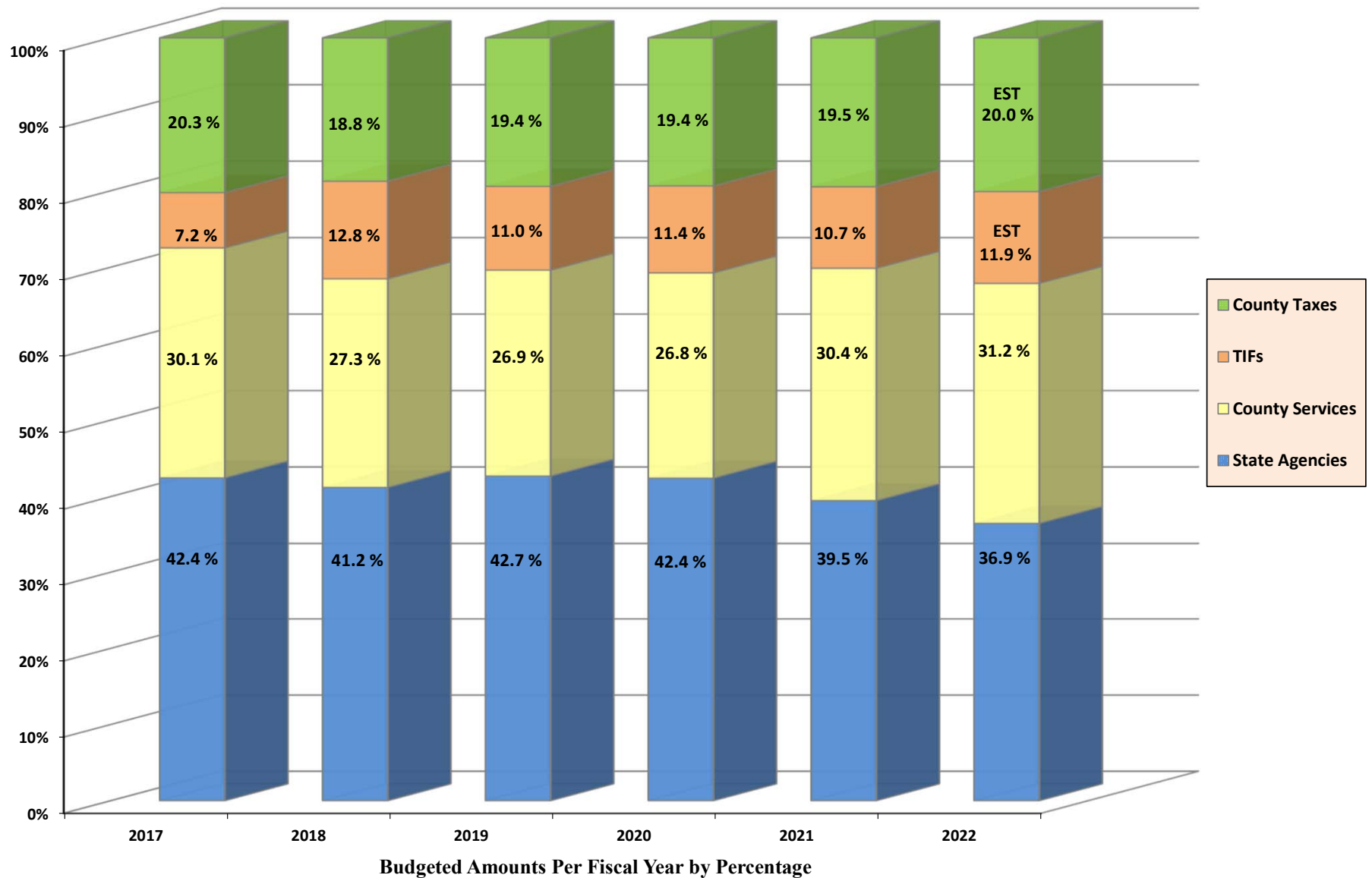
**UT Education and Services Fund**  
**Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue**  
**Fiscal Years 2017 to 2022**



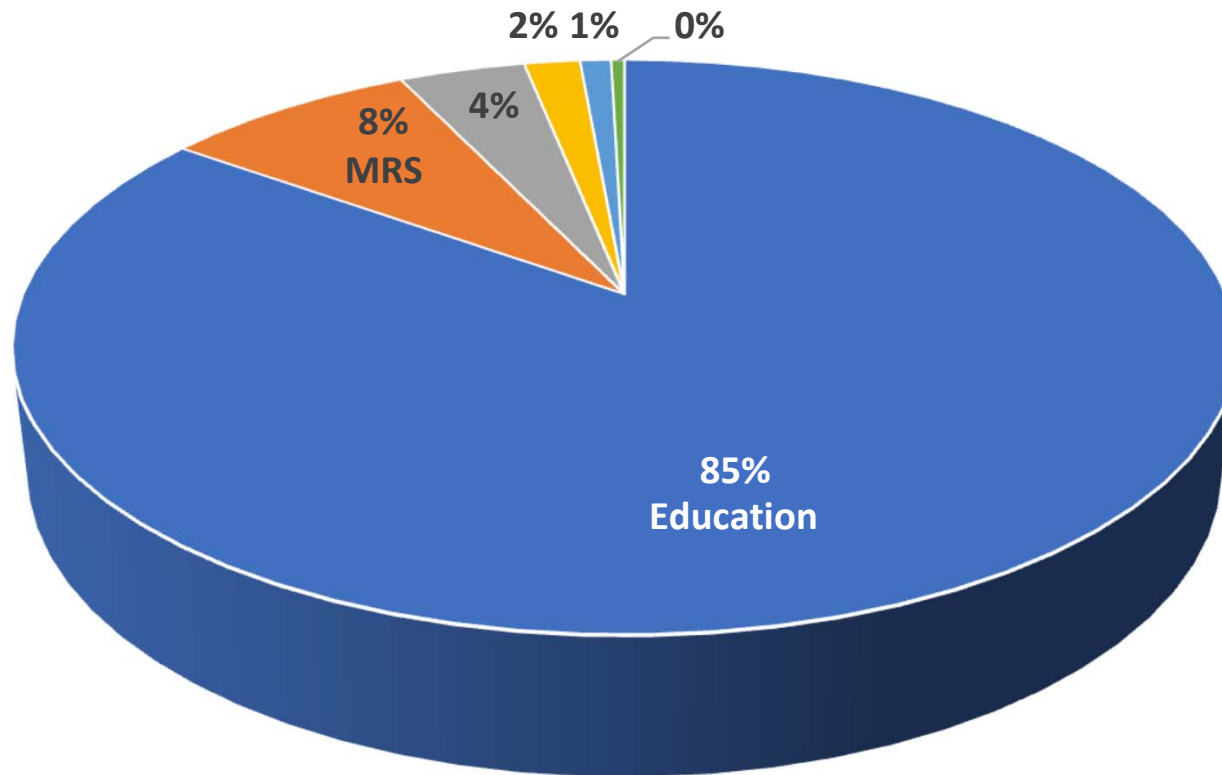
# UT Education and Services Fund

## Historical Municipal Cost Component Percentages with UT County Taxes - Net of Revenue

### Fiscal Years 2017 to 2022

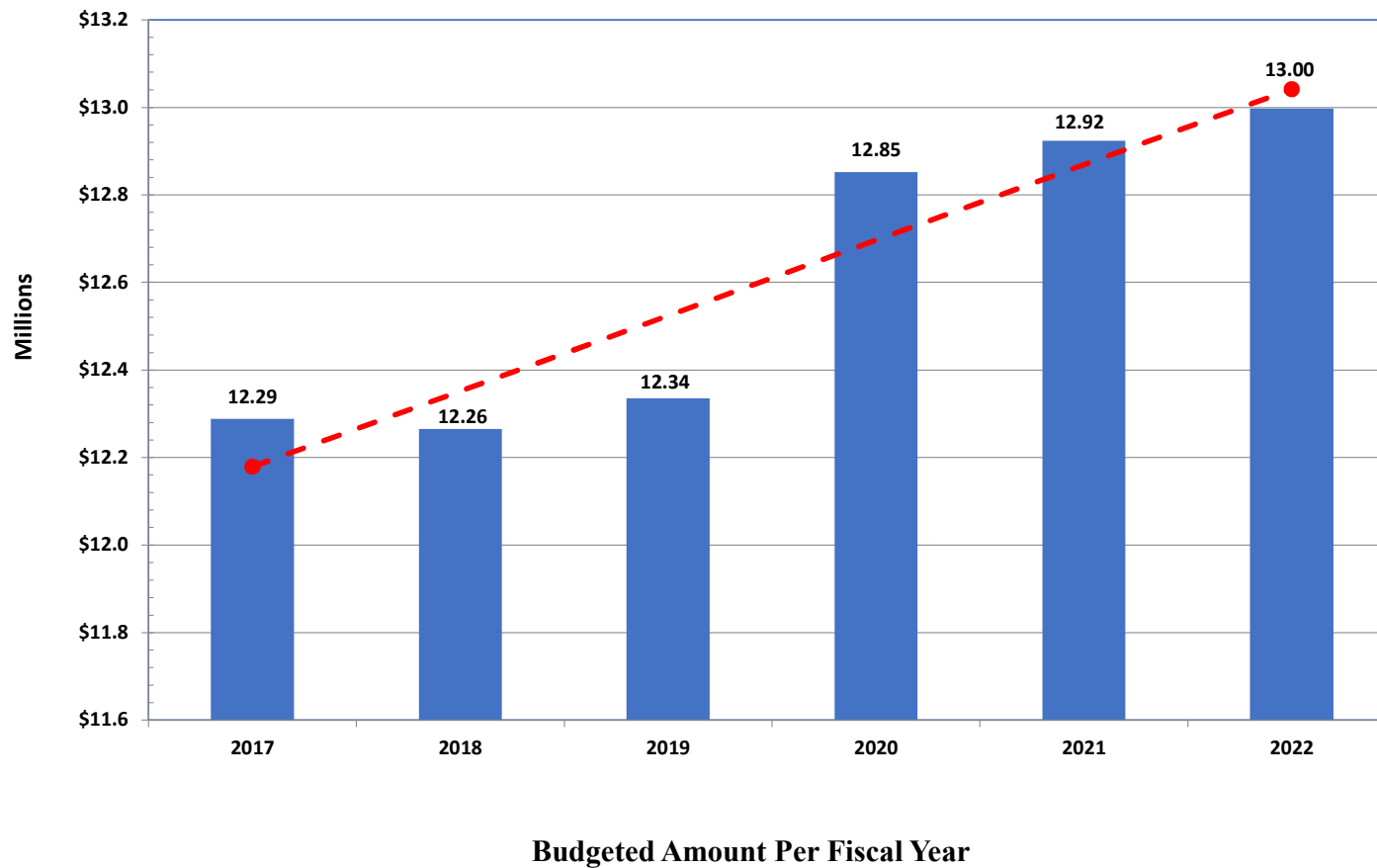


**UT Education and Services Fund  
FY22 MCC State Agency Budget Components - Percentage  
by Agency**



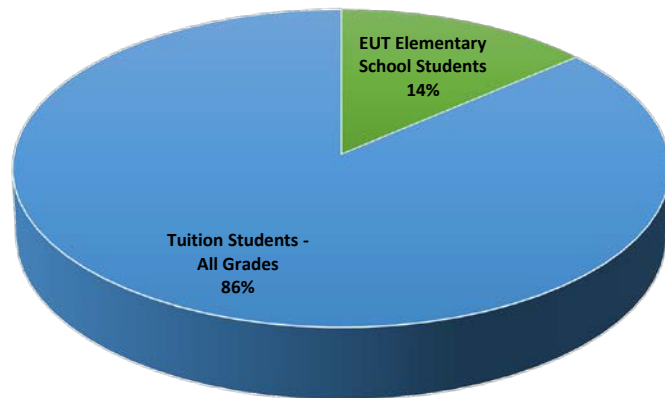
- Education
- Maine Revenue Service - MRS
- LUPC - Operations
- Fiscal Administrator
- Forest Fire Protection
- Human Services - General Assistance

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



## EUT Student Enrollment by Category For School Year 2021

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

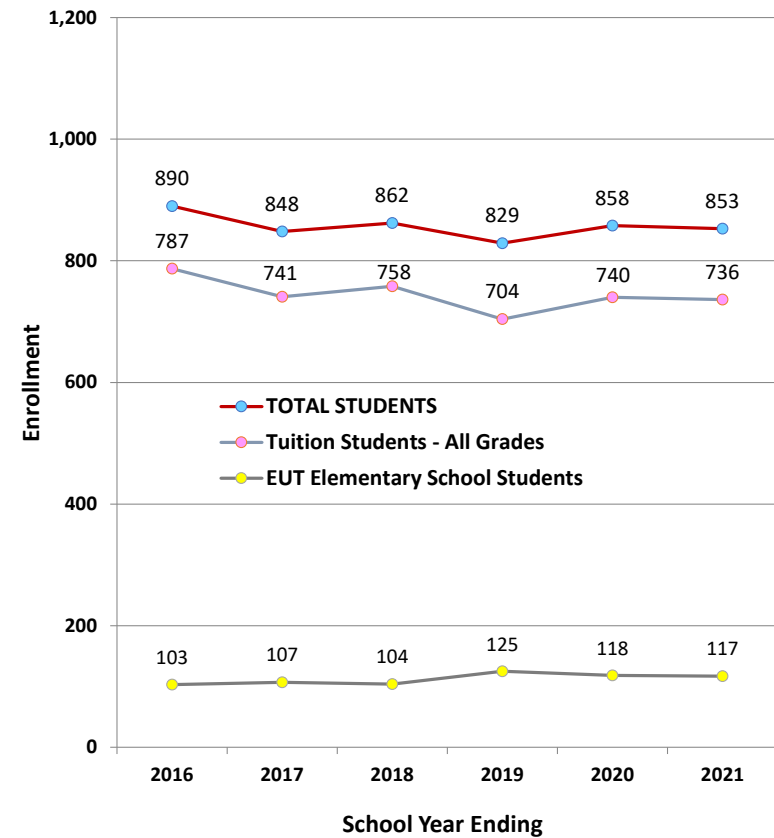


**Total 2021 Student Enrollment - 853**

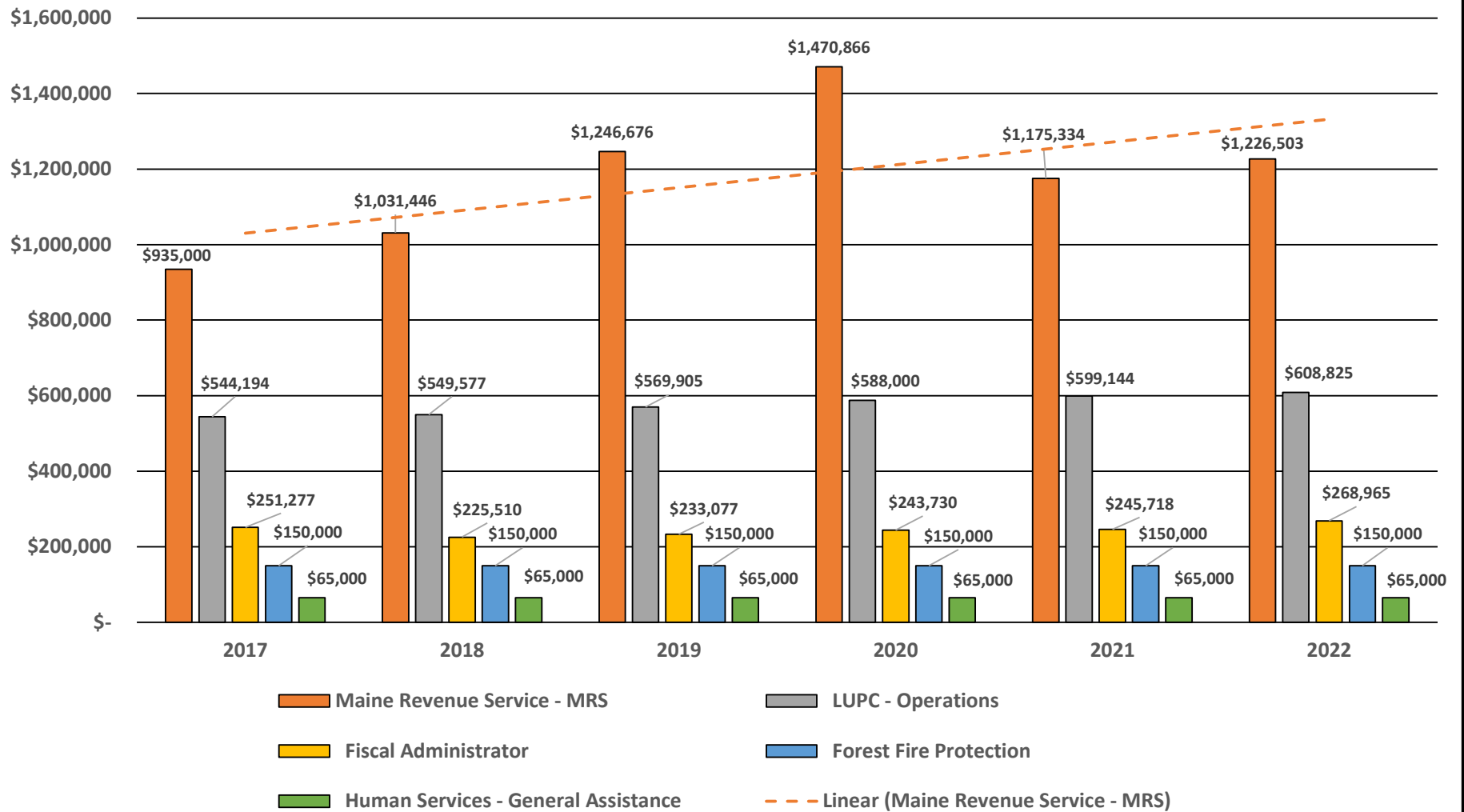
■ EUT Elementary School Students ■ Tuition Students - All Grades

## Historical EUT Student Enrollment For School Years 2016 to 2021

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



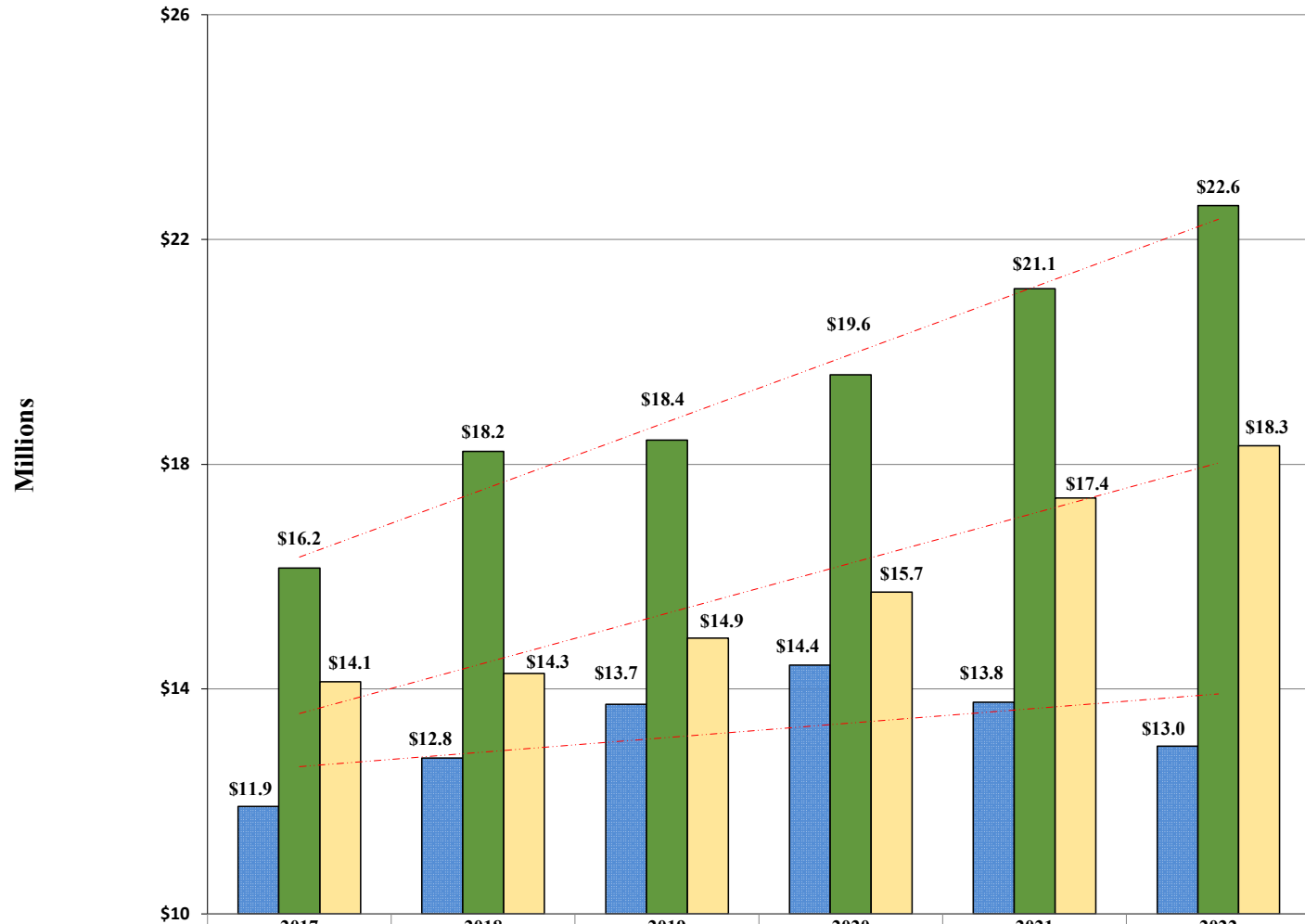
**UT Education and Services Fund**  
**Selected State Agencies Components Other Than Education - Fiscal Years 2017 to 2022**  
**with Linear Trendline for Maine Revenue Services Operations**



## UT Education and Services Fund

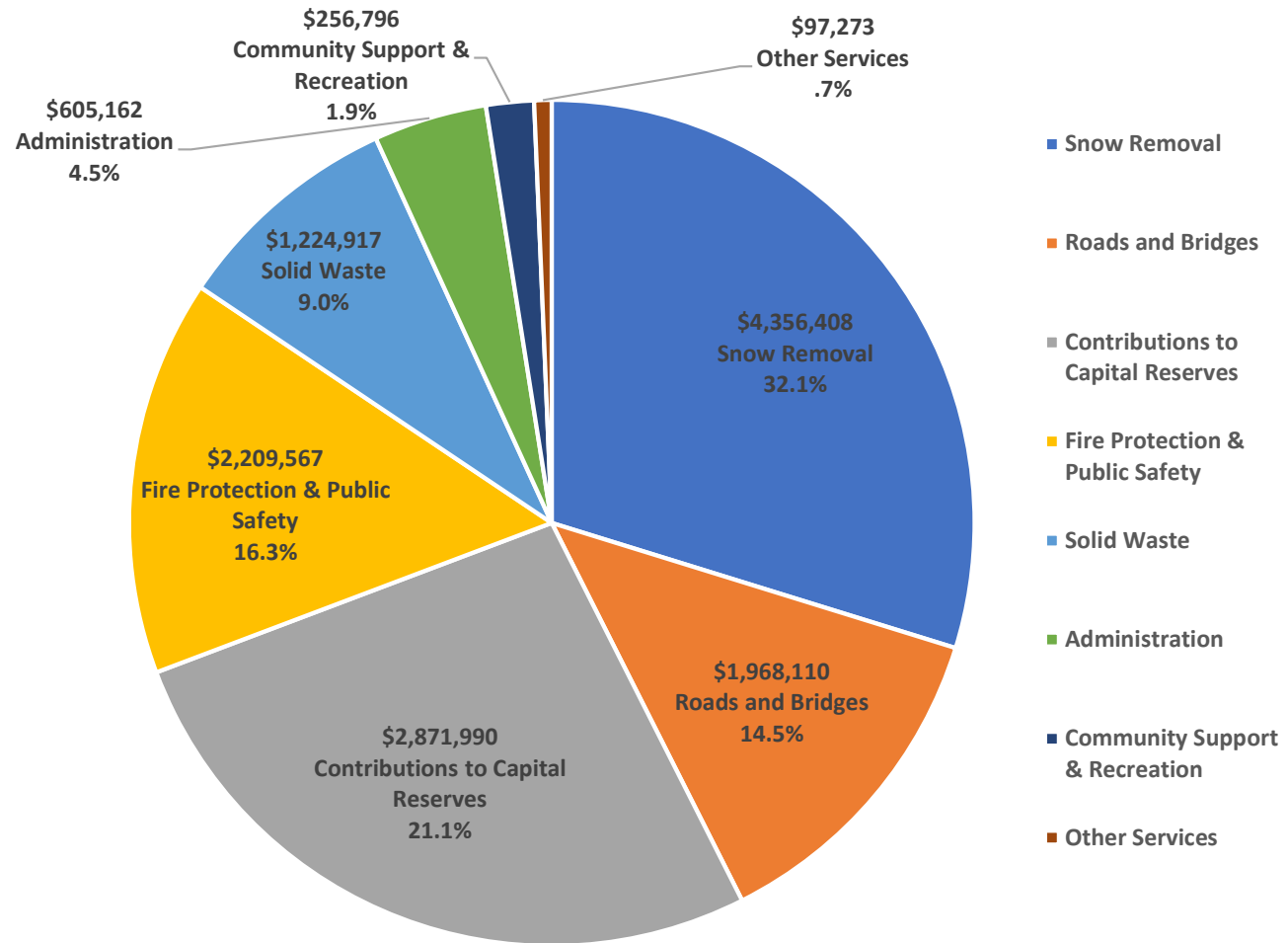
State Agency and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2017 to 2022

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



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

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



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

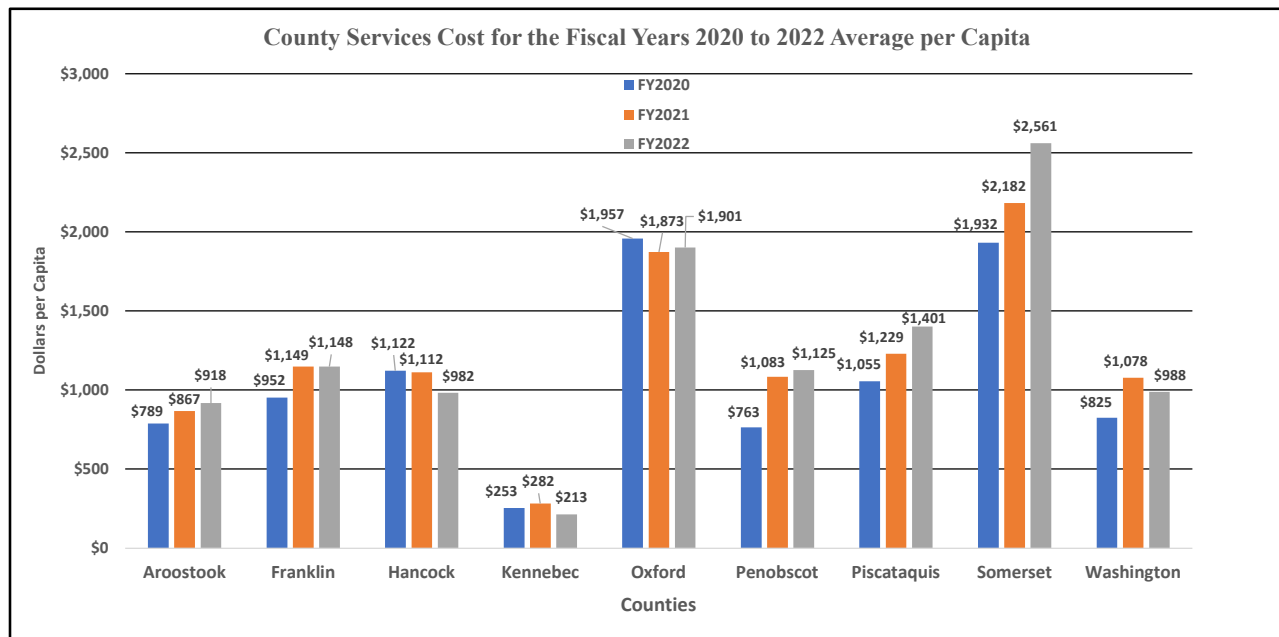


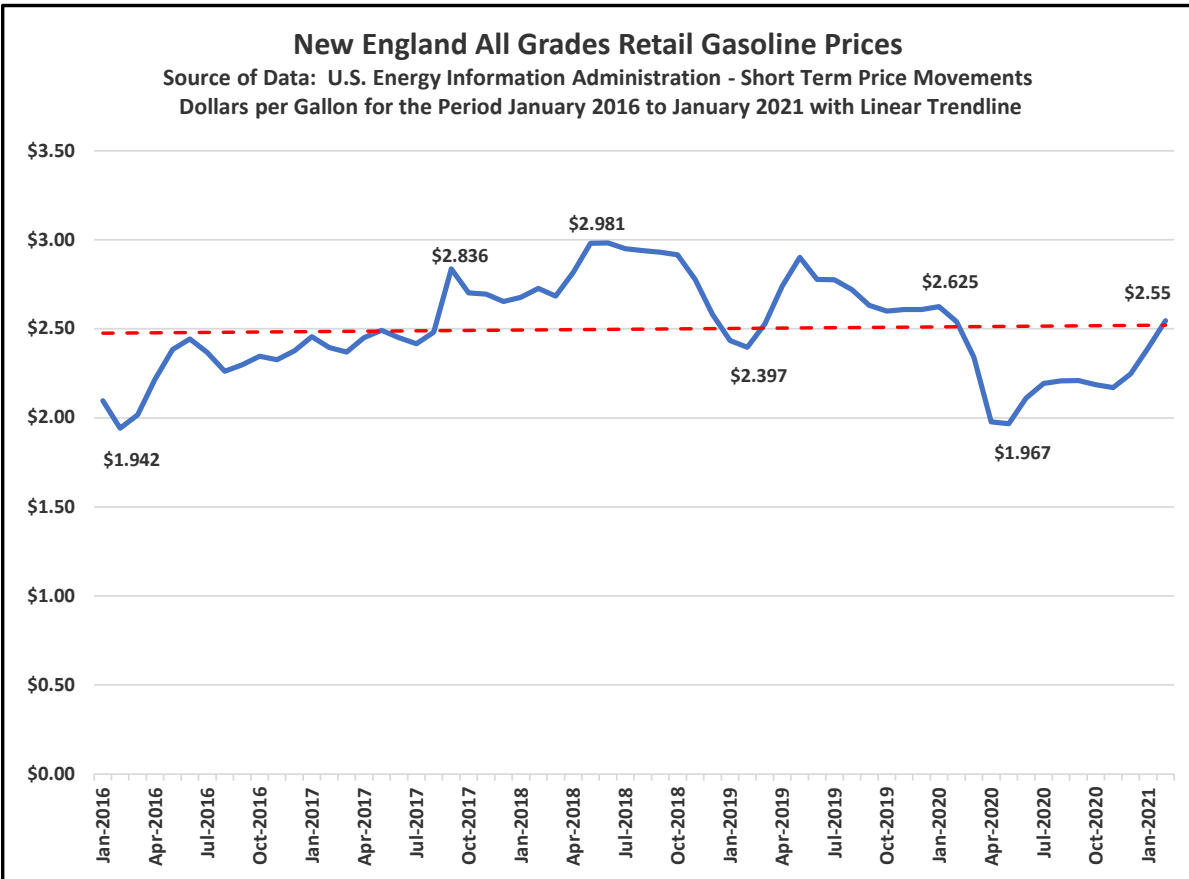
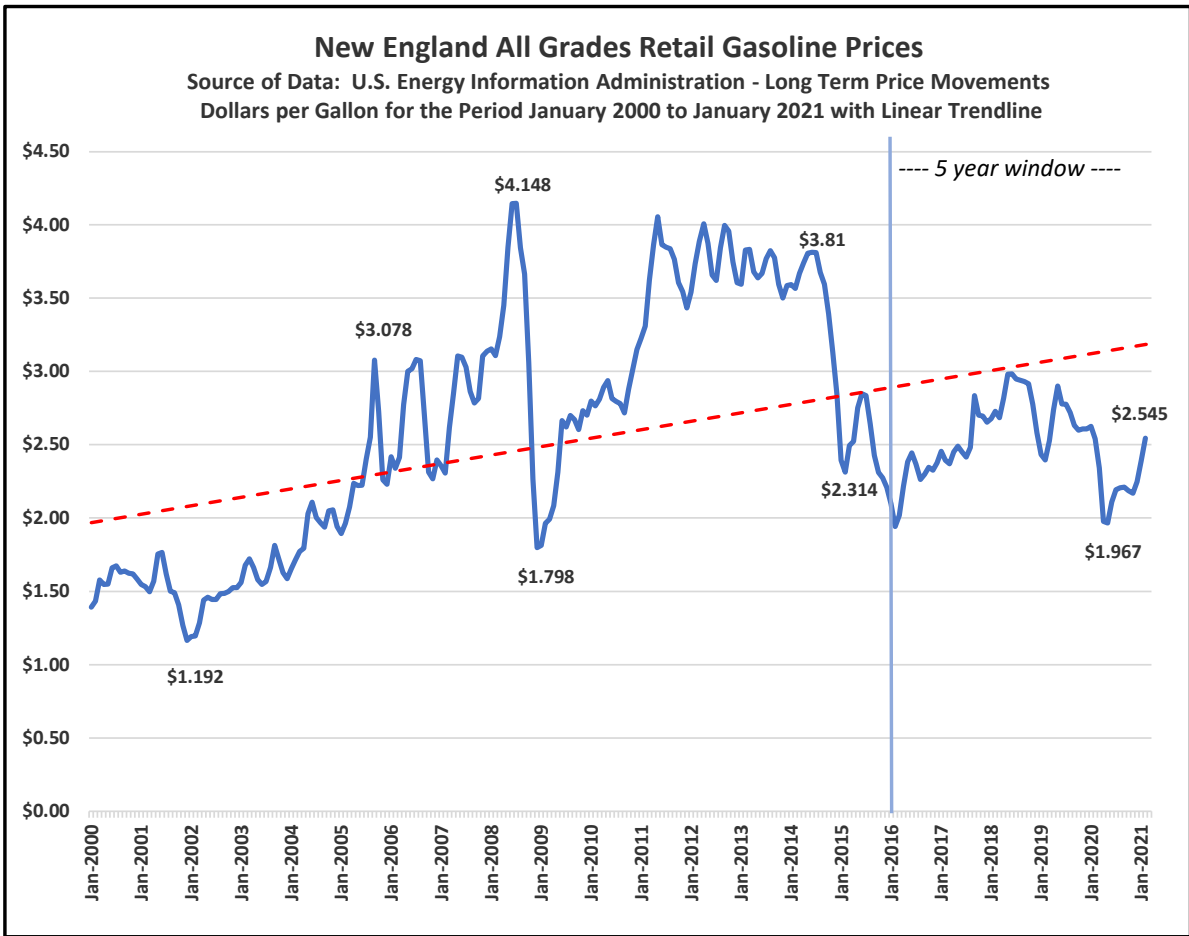
# **SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY \***

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

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

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





# **FISCAL YEAR 2022 MCC BUDGET ANALYSIS**

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

### STATE AGENCY SERVICES

Total UT State Agency Service budgets increased 1.0%, or \$157,708 from \$15,158,822 in FY21 to \$15,316,530 in FY22. Individual UT State Agency budget data and comments are listed below. (reference page 6)

#### **Office of the State Auditor – Fiscal Administrator of the Unorganized Territory · \$268,965**

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

- This increase supports the personal services step increase and cost of benefits reflected in the FY22/23 proposed biennial budget; the cost of the annual Unorganized Territory (UT) financial statement audit performed by a private public accounting firm; the printing and distribution of the annual report; and the payment to the Passamaquoddy Tribe required by Title 36 MRSA §1605 (2-B). This FY22 payment has increased \$5,000 due to the property tax increase assessed on reservation out-parcels located in the Passamaquoddy Tribe reservation in the Indian Township. The Passamaquoddy Tribe provides governmental services to these Indian Township out-parcel residents.

#### **Department of Education – Education in the Unorganized Territory (EUT) · \$12,997,237**

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

- The slight General Fund increase of .6% is due to the net effect of the personal services step increase and cost of benefits reflected in the FY22/23 proposed biennial budget and the existing filled positions. There are very few unfilled positions expected for FY22.
- All other budgeted expenditures show no growth. These budgets are identical to the amounts budgeted for FY21.
- This budget will provide education, transportation, and special education services to approximately 853 UT pupils. The breakdown of enrolled UT students is as follows:

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

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

- This budget provides forest fire control and suppression in the Unorganized Territory by the Maine Forest Service, and the estimate is based upon historical expenditures.
- The budgeted amount has not changed from FY21 to FY22.

### **Human Services – General Assistance · \$65,000**

- This budget provides general assistance to qualifying residents within the Unorganized Territory. These services are disbursed by agents/towns under the direction of the Department of Health and Human Services.
- The budgeted amount has not changed from FY21 to FY22.

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

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

- This budget supports the assessment of property valuations; the commitment, billing and collection of taxes; and the administration of motor vehicle and boat excise taxes.
- Personnel costs increased by 5.25% or \$50,714 from FY21. This increase supports the personal services step increase and cost of benefits reflected in the FY22/23 proposed biennial budget and a position reclassification.
- All other expenditures increased by .2% or \$455 from FY21.

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

- The LUPC serves as the planning and zoning authority for the State of Maine unorganized territories. The commission issues building permits for smaller development projects, such as, home construction and camp renovations.
- This budget amount increased 1.6% or \$9,681 from \$599,144 in FY21 to \$608,825 in FY22.
- An increase in the State valuation for the Unorganized Territory automatically results in a higher budget for LUPC. Title 12 §685-G requires the Unorganized Territory to raise and reimburse the General Fund for .014% of the most current Statewide UT valuation. This is \$4,348,750,000 for Tax Year 2021.

## COUNTY SERVICES AND TIF

Total UT County Services increased 5.4% or \$567,707 from \$10,605,985 in FY21 to \$11,173,692 in FY22. Individual UT County Services budget data and comments are listed below. Tax Increment Financing (TIF) data is provided for each county with developmental TIF agreements.

### **Aroostook County • \$1,759,291 UT Budget**

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

### **Franklin County • \$1,177,316 UT Budget**

- This budgeted amount decreased .1% or \$1,447 from \$1,178,763 in FY21 to \$1,177,316 in FY22. (reference page 35)
  - County Services increased by 3.8% or \$44,209.
    - Roads and Bridges increased by 14.3% or \$27,227 related to roads identified by Department of Transportation requiring additional maintenance.
    - Solid Waste increased by 8.2% or \$10,548 due to increased recycling volume.
  - Contributions to Capital Reserve decreased by 29.0% or \$45,587. Additional road work budgeted in FY21 was completed.
  - Use of Unassigned Fund Balance was held at the prior budget amount of \$10,263.

**Note:** FY21 is the twelfth year of a 20-year capture of assessed value for Franklin County's TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
Prior Years	2018-2019	2019-2020	2020-2021	Total
\$10,475,694	\$1,272,995	\$1,215,154	\$1,492,596	\$14,456,439

### **Hancock County · \$208,994 UT Budget**

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

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

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

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

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

### **Lincoln County · \$22,249 UT Budget**

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

### **Oxford County · \$1,417,500 UT Budget**

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

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

### **Penobscot County • \$1,660,050 UT Budget**

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

**Note:** FY21 is in the fifth year of a 30-year capture of assessed value for the Passadumkeag Omnibus TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
Prior Years	2018-2019	2019-2020	2020-2021	Total
\$910,057	\$578,922	\$553,050	\$615,533	\$2,657,562

### **Piscataquis County • \$1,536,881 UT Budget**

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



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

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

**Note:** FY21 is the fifth year of a 30-year capture of assessed value for the Bingham Wind Power Omnibus TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
Prior Years	2018-2019	2019-2020	2020-2021	Total
\$1,260,112	\$811,803	\$797,498	\$811,250	\$3,680,663

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

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

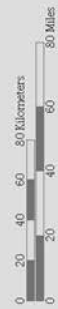
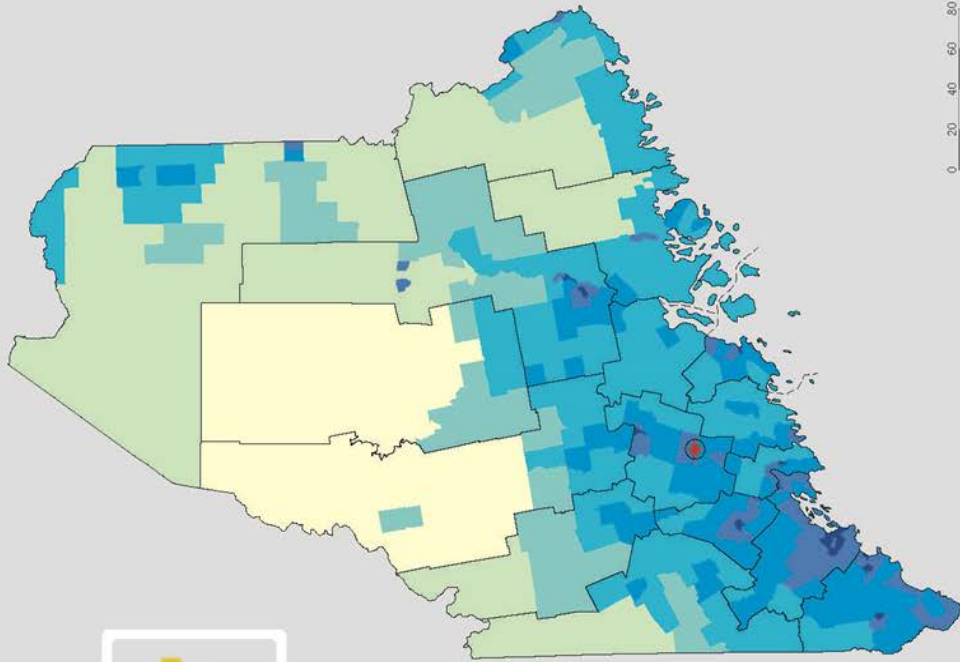
**Note:** FY21 is the eleventh year of a 20-year capture of assessed value for Washington County's TIF District in the Unorganized Territory.

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

# **COUNTY BUDGET ANALYSIS**

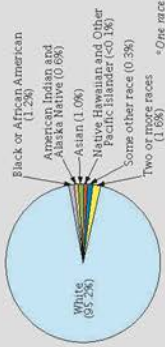
# 2010 Census: Maine Profile

## Population Density by Census Tract



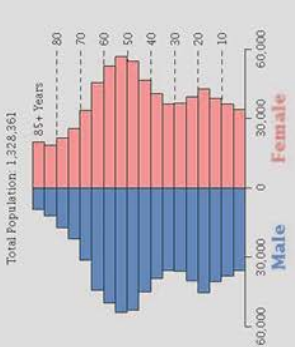
U.S. Department of Commerce Economics and Statistics Administration U.S. CENSUS BUREAU

## State Race\* Breakdown



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

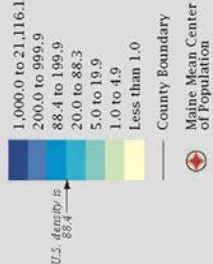
## Population by Sex and Age



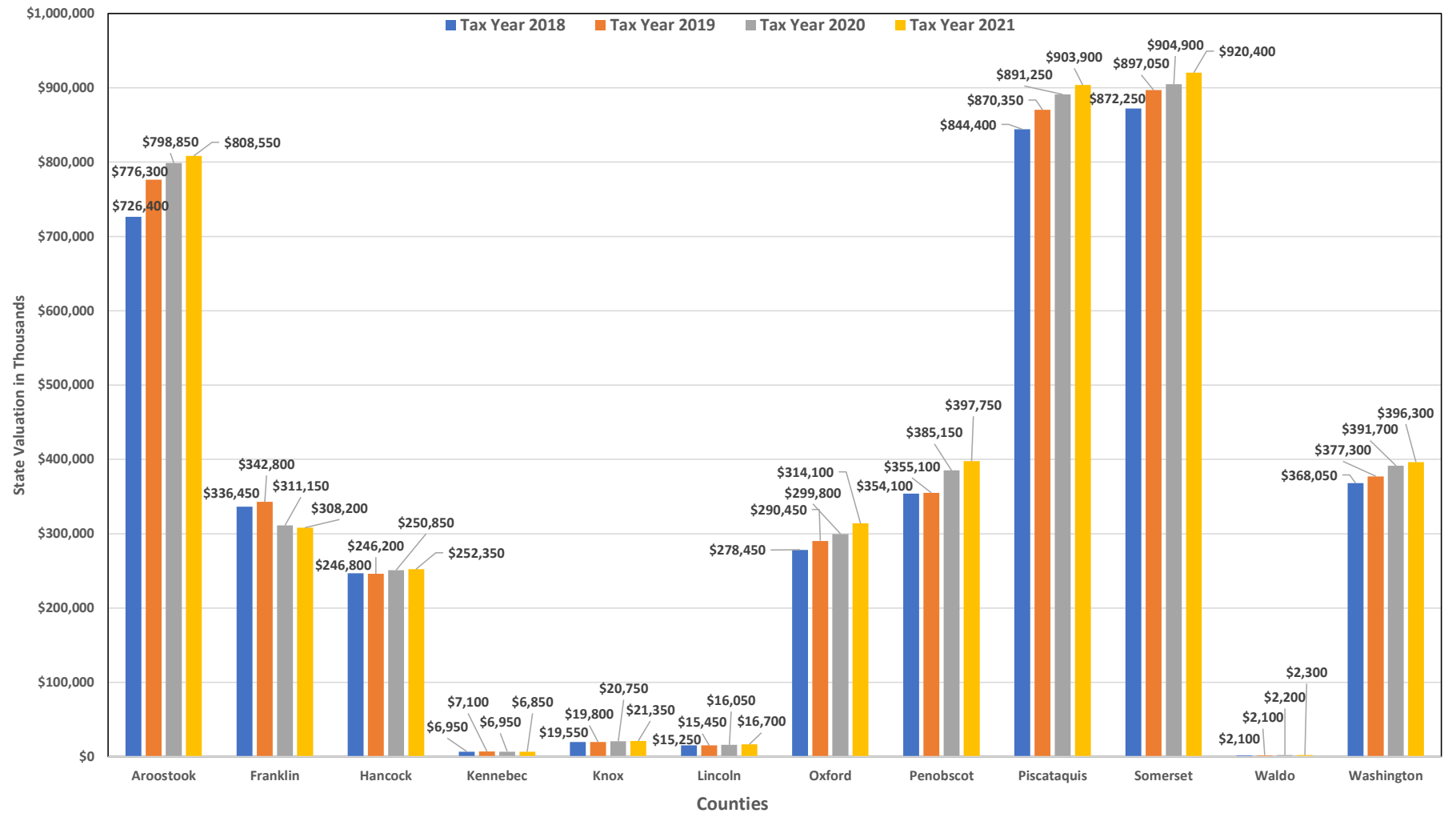
## Housing Tenure



## People per Square Mile by Census Tract



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



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

**Six Year Comparison Ended June 30, 2022**

**Totals by Service Category**

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

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

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

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

**County Comparison For the Year Ended June 30, 2022**

**Totals by County and Service Category**

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

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

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

[illegible]

\* E Township deorganized July, 1990 and population added to Central  
^ Oxbow Plantation deorganized July, 2017 and population added to Northwest  
# Bancroft deorganized July, 2015 and population added to South  
# Cary Plantation deorganized July, 2019 and population added to South

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

**Six Year Comparison Ended June 30, 2022**

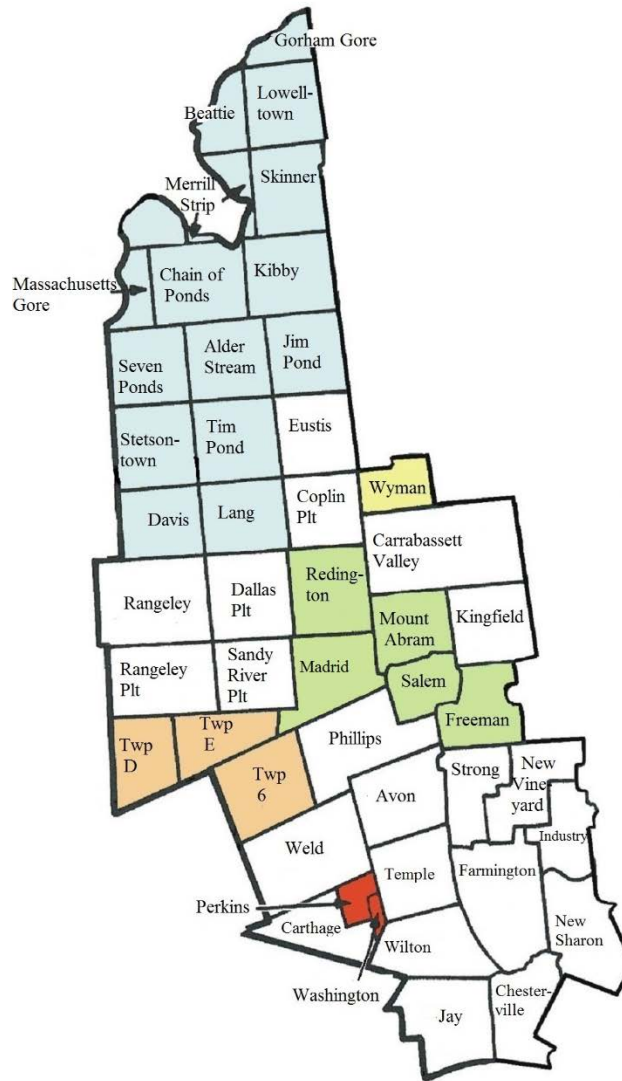
<b><u>Aroostook</u></b>											
	<b><u>2017</u></b>	<b><u>2018</u></b>	<b>% Increase (-) Decrease</b>	<b><u>2019</u></b>	<b>% Increase (-) Decrease</b>	<b><u>2020</u></b>	<b>% Increase (-) Decrease</b>	<b><u>2021</u></b>	<b>% Increase (-) Decrease</b>	<b><u>2022</u></b>	<b>% Increase (-) Decrease</b>
<b>County Services:</b>											
<b>Roads and Bridges</b>	\$ 265,310	\$ 276,510	4.2	\$ 279,869	1.2	\$ 284,529	1.7	\$ 230,779	(18.9)	\$ 325,608	41.1
<b>Snow Removal</b>	385,374	437,597	13.6	442,432	1.1	521,318	17.8	567,532	8.9	574,197	1.2
<b>Solid Waste</b>	138,131	145,037	5.0	143,101	(1.3)	144,633	1.1	145,726	0.8	142,587	(2.2)
<b>Fire Protection &amp; Public Safety</b>	281,439	323,510	14.9	364,124	12.6	444,320	22.0	468,453	5.4	543,353	16.0
<b>Community Support &amp; Recreation</b>	67,685	67,777	0.1	70,644	4.2	67,606	(4.3)	69,863	3.3	87,992	25.9
<b>Other Services</b>	6,117	5,676	(7.2)	5,676	-	5,775	1.7	8,450	46.3	8,886	5.2
<b>Subtotal County Services</b>	<u>1,144,056</u>	<u>1,256,107</u>	<u>9.8</u>	<u>1,305,846</u>	<u>4.0</u>	<u>1,468,181</u>	<u>12.4</u>	<u>1,490,803</u>	<u>1.5</u>	<u>1,682,622</u>	<u>12.9</u>
<b>Other:</b>											
<b>Contingent</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Contributions to Capital Reserve</b>	380,000	393,250	3.5	407,750	3.7	392,250	(3.8)	657,835	67.7	481,750	(26.8)
<b>Subtotal Other</b>	<u>380,000</u>	<u>393,250</u>	<u>3.5</u>	<u>407,750</u>	<u>3.7</u>	<u>392,250</u>	<u>(3.8)</u>	<u>657,835</u>	<u>67.7</u>	<u>481,750</u>	<u>(26.8)</u>
<b>Administration</b>	<u>76,203</u>	<u>82,468</u>	<u>8.2</u>	<u>87,930</u>	<u>6.6</u>	<u>93,022</u>	<u>5.8</u>	<u>155,078</u>	<u>66.7</u>	<u>108,219</u>	<u>(30.2)</u>
<b>Total County Services Budget</b>	<u>1,600,259</u>	<u>1,731,825</u>	<u>8.2</u>	<u>1,801,526</u>	<u>4.0</u>	<u>1,953,453</u>	<u>8.4</u>	<u>2,303,716</u>	<u>17.9</u>	<u>2,272,591</u>	<u>(1.4)</u>
<b>Estimated Revenues</b>											
<b>Local Road Assistance</b>	(74,000)	(80,400)	8.6	(81,300)	1.1	(94,950)	16.8	(97,380)	2.6	(92,000)	(5.5)
<b>Excise Taxes</b>	(250,000)	(285,000)	14.0	(300,000)	5.3	(330,000)	10.0	(345,000)	4.5	(350,000)	1.4
<b>Snowmobile</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	(25,000)	(26,000)	4.0	(7,000)	(73.1)	(16,700)	138.6	(20,022)	19.9	(21,300)	6.4
<b>Subtotal Revenues</b>	<u>(349,000)</u>	<u>(391,400)</u>	<u>12.1</u>	<u>(388,300)</u>	<u>(0.8)</u>	<u>(441,650)</u>	<u>13.7</u>	<u>(462,402)</u>	<u>4.7</u>	<u>(463,300)</u>	<u>0.2</u>
<b>Use of Capital Reserve</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Use of Unassigned Fund Balance</b>	-	(51,625)	-	-	(100.0)	-	-	(181,085)	-	(50,000)	(72.4)
<b>Tax Commitment</b>	1,251,259	1,288,800	3.0	1,413,226	9.7	1,511,803	7.0	1,660,229	9.8	1,759,291	6.0
<b>*Anticipated TIF Tax Commitment</b>	-	-	-	-	-	-	-	-	-	-	-
<b>**Total Tax Commitment</b>	<u>\$ 1,251,259</u>	<u>\$ 1,288,800</u>	<u>3.0</u>	<u>\$ 1,413,226</u>	<u>9.7</u>	<u>\$ 1,511,803</u>	<u>7.0</u>	<u>\$ 1,660,229</u>	<u>9.8</u>	<u>\$ 1,759,291</u>	<u>6.0</u>

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

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



## Franklin County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Franklin:															
East Central *	459	699	808	27	27	89	94	23	41	387	646	234	350	116	278
North	21	41	61	0	2	9	5	2	3	30	51	19	27	262	400
South	56	70	69	2	7	15	4	5	4	48	54	28	27	13	22
West Central	0	0	0	0	0	0	0	0	0	0	0	0	0	29	28
Wyman	65	70	88	1	6	7	4	1	4	61	74	48	42	112	120
	601	880	1026	30	42	120	107	31	52	526	825	329	446	532	848

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

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

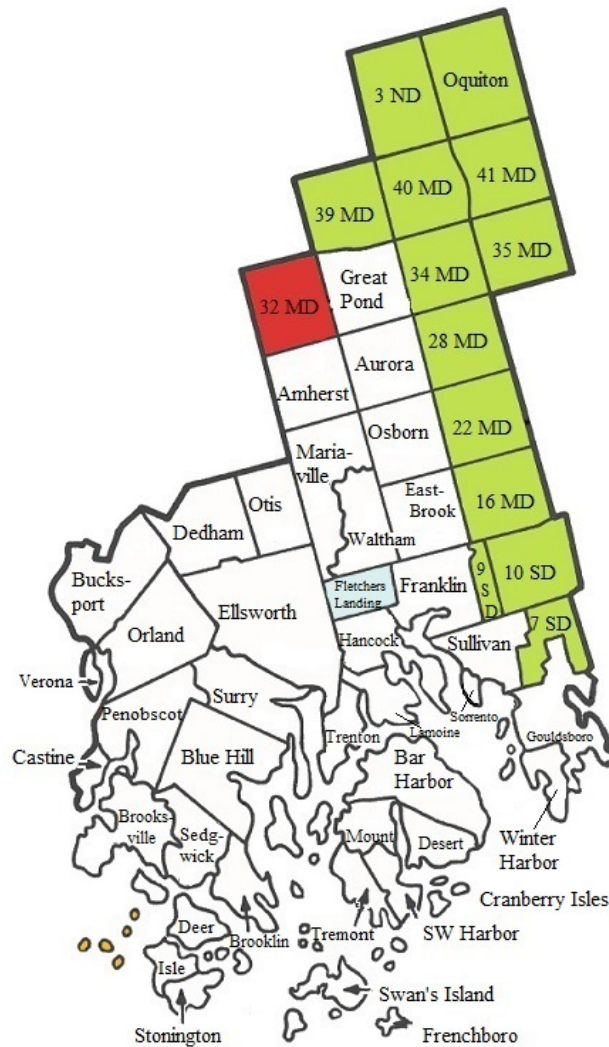
**Six Year Comparison Ended June 30, 2022**

	<u>Franklin</u>										
	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
<b>County Services:</b>											
<b>Roads and Bridges</b>	\$ 189,261	\$ 194,261	2.6	\$ 189,517	(2.4)	\$ 190,748	0.6	\$ 190,748	-	\$ 217,975	14.3
<b>Snow Removal</b>	407,266	407,266	-	473,746	16.3	495,851	4.7	545,324	10.0	550,451	0.9
<b>Solid Waste</b>	123,780	127,535	3.0	117,351	(8.0)	119,279	1.6	128,846	8.0	139,394	8.2
<b>Fire Protection &amp; Public Safety</b>	191,445	162,216	(15.3)	162,561	0.2	178,662	9.9	297,428	66.5	298,789	0.5
<b>Community Support &amp; Recreation</b>	4,980	5,237	5.2	6,633	26.7	11,834	78.4	11,954	1.0	11,900	(0.5)
<b>Other Services</b>	3,500	2,000	(42.9)	3,000	50.0	3,000	-	3,000	-	3,000	-
<b>Subtotal County Services</b>	<u>920,232</u>	<u>898,515</u>	<u>(2.4)</u>	<u>952,808</u>	<u>6.0</u>	<u>999,374</u>	<u>4.9</u>	<u>1,177,300</u>	<u>17.8</u>	<u>1,221,509</u>	<u>3.8</u>
<b>Other:</b>											
<b>Contingent</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Contributions to Capital Reserve</b>	202,706	112,026	(44.7)	139,827	24.8	128,141	(8.4)	157,087	22.6	111,500	(29.0)
<b>Subtotal Other</b>	<u>202,706</u>	<u>112,026</u>	<u>(44.7)</u>	<u>139,827</u>	<u>24.8</u>	<u>128,141</u>	<u>(8.4)</u>	<u>157,087</u>	<u>22.6</u>	<u>111,500</u>	<u>(29.0)</u>
<b>Administration</b>	<u>55,337</u>	<u>50,251</u>	<u>(9.2)</u>	<u>53,965</u>	<u>7.4</u>	<u>55,544</u>	<u>2.9</u>	<u>66,719</u>	<u>20.1</u>	<u>66,650</u>	<u>(0.1)</u>
<b>Total County Services Budget</b>	<u>1,178,275</u>	<u>1,060,792</u>	<u>(10.0)</u>	<u>1,146,600</u>	<u>8.1</u>	<u>1,183,059</u>	<u>3.2</u>	<u>1,401,106</u>	<u>18.4</u>	<u>1,399,659</u>	<u>(0.1)</u>
<b>Estimated Revenues</b>											
<b>Local Road Assistance</b>	(41,140)	(41,140)	-	(41,572)	1.1	(40,864)	(1.7)	(41,680)	2.0	(41,680)	-
<b>Excise Taxes</b>	(130,000)	(130,000)	-	(150,000)	15.4	(160,000)	6.7	(160,000)	-	(160,000)	-
<b>Snowmobile</b>	(150)	(150)	-	(150)	-	(150)	-	(150)	-	(150)	-
<b>Other</b>	(8,750)	(1,250)	(85.7)	(1,000)	(20.0)	(5,250)	425.0	(10,250)	95.2	(10,250)	-
<b>Subtotal Revenues</b>	<u>(180,040)</u>	<u>(172,540)</u>	<u>(4.2)</u>	<u>(192,722)</u>	<u>11.7</u>	<u>(206,264)</u>	<u>7.0</u>	<u>(212,080)</u>	<u>2.8</u>	<u>(212,080)</u>	<u>-</u>
<b>Use of Capital Reserve</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Use of Unassigned Fund Balance</b>	-	-	-	-	-	-	-	(10,263)	-	(10,263)	-
<b>Tax Commitment</b>	998,235	888,252	(11.0)	953,878	7.4	976,795	2.4	1,178,763	20.7	1,177,316	(0.1)
<b>*Anticipated TIF Tax Commitment</b>	<u>1,041,000</u>	<u>1,048,045</u>	<u>0.7</u>	<u>914,545</u>	<u>(12.7)</u>	<u>1,272,995</u>	<u>39.2</u>	<u>1,215,154</u>	<u>(4.5)</u>	<u>1,492,596</u>	<u>22.8</u>
<b>**Total Tax Commitment</b>	<u>\$ 2,039,235</u>	<u>\$ 1,936,297</u>	<u>(5.0)</u>	<u>\$ 1,868,423</u>	<u>(3.5)</u>	<u>\$ 2,249,790</u>	<u>20.4</u>	<u>\$ 2,393,917</u>	<u>6.4</u>	<u>\$ 2,669,912</u>	<u>11.5</u>

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

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

## Hancock County Unorganized Territory 2010 Resident Population Census



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

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

**Six Year Comparison Ended June 30, 2022**

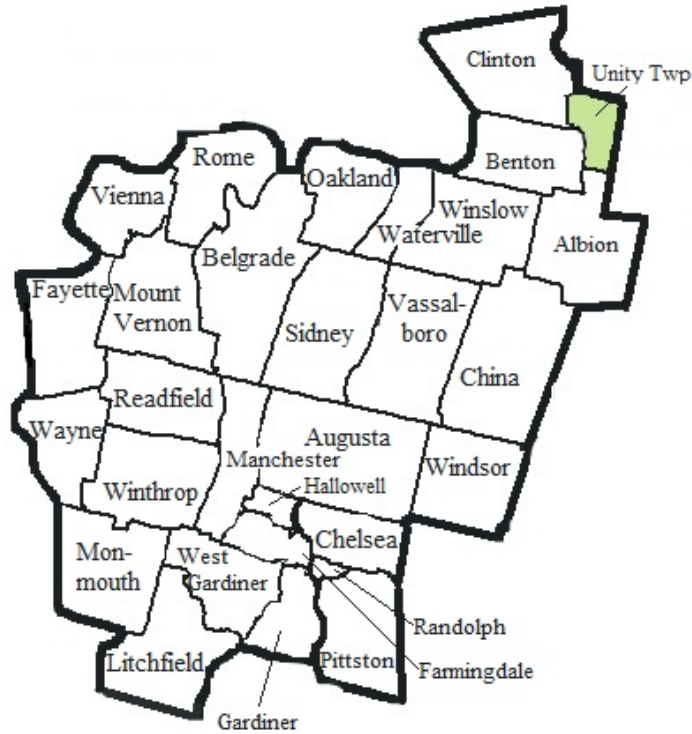
**Hancock**

	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
<b>County Services:</b>											
<b>Roads and Bridges</b>	\$ 75,864	\$ 76,500	0.8	\$ 76,500	-	\$ 76,500	-	\$ 76,500	-	\$ 87,100	13.9
<b>Snow Removal</b>	85,000	90,000	5.9	90,000	-	90,000	-	90,000	-	90,000	-
<b>Solid Waste</b>	32,000	32,000	-	32,000	-	32,000	-	32,000	-	32,000	-
<b>Fire Protection &amp; Public Safety</b>	38,956	39,500	1.4	44,800	13.4	45,000	0.4	60,000	33.3	70,500	17.5
<b>Community Support &amp; Recreation</b>	150	1,650	1,000.0	1,650	-	1,650	-	1,650	-	1,650	-
<b>Other Services</b>	13,300	13,300	-	13,400	0.8	13,400	-	13,800	3.0	14,300	3.6
<b>Subtotal County Services</b>	<u>245,270</u>	<u>252,950</u>	<u>3.1</u>	<u>258,350</u>	<u>2.1</u>	<u>258,550</u>	<u>0.1</u>	<u>273,950</u>	<u>6.0</u>	<u>295,550</u>	<u>7.9</u>
<b>Other:</b>											
<b>Contingent</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Outlay</b>	1,000	1,000	-	1,000	-	19,000	1,800.0	1,000	(94.7)	1,000	-
<b>Contributions to Capital Reserve</b>	13,000	13,000	-	13,000	-	13,000	-	62,739	382.6	27,000	(57.0)
<b>Subtotal Other</b>	<u>14,000</u>	<u>14,000</u>	<u>-</u>	<u>14,000</u>	<u>-</u>	<u>32,000</u>	<u>128.6</u>	<u>63,739</u>	<u>99.2</u>	<u>28,000</u>	<u>(56.1)</u>
<b>Administration</b>	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>16,800</u>	<u>40.0</u>	<u>15,677</u>	<u>(6.7)</u>
<b>Total County Services Budget</b>	<u>271,270</u>	<u>278,950</u>	<u>2.8</u>	<u>284,350</u>	<u>1.9</u>	<u>302,550</u>	<u>6.4</u>	<u>354,489</u>	<u>17.2</u>	<u>339,227</u>	<u>(4.3)</u>
<b>Estimated Revenues</b>											
<b>Local Road Assistance</b>	(9,000)	(9,000)	-	(9,000)	-	(9,000)	-	(9,000)	-	(9,000)	-
<b>Excise Taxes</b>	(22,000)	(27,000)	22.7	(28,000)	3.7	(28,000)	-	(25,000)	(10.7)	(25,000)	-
<b>Snowmobile</b>	(10)	(600)	5,900.0	(1,100)	83.3	(1,000)	(9.1)	(1,000)	-	(1,000)	-
<b>Other</b>	(3,600)	(3,600)	-	(4,700)	30.6	(5,500)	17.0	(10,600)	92.7	(10,500)	(0.9)
<b>Subtotal Revenues</b>	<u>(34,610)</u>	<u>(40,200)</u>	<u>16.2</u>	<u>(42,800)</u>	<u>6.5</u>	<u>(43,500)</u>	<u>1.6</u>	<u>(45,600)</u>	<u>4.8</u>	<u>(45,500)</u>	<u>(0.2)</u>
<b>Use of Capital Reserve</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Use of Unassigned Fund Balance</b>	-	-	-	-	-	(20,000)	-	(72,039)	260.2	(84,733)	17.6
<b>Tax Commitment</b>	236,660	238,750	0.9	241,550	1.2	239,050	(1.0)	236,850	(0.9)	208,994	(11.8)
<b>*Anticipated TIF Tax Commitment</b>	282,000	998,670	254.1	629,172	(37.0)	627,329	(0.3)	617,748	(1.5)	636,460	3.0
<b>**Total Tax Commitment</b>	<u>\$ 518,660</u>	<u>\$ 1,237,420</u>	<u>138.6</u>	<u>\$ 870,722</u>	<u>(29.6)</u>	<u>\$ 866,379</u>	<u>(0.5)</u>	<u>\$ 854,598</u>	<u>(1.4)</u>	<u>\$ 845,454</u>	<u>(1.1)</u>

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

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

# Kennebec County Unorganized Territory 2010 Resident Population Census



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

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

**Six Year Comparison Ended June 30, 2022**

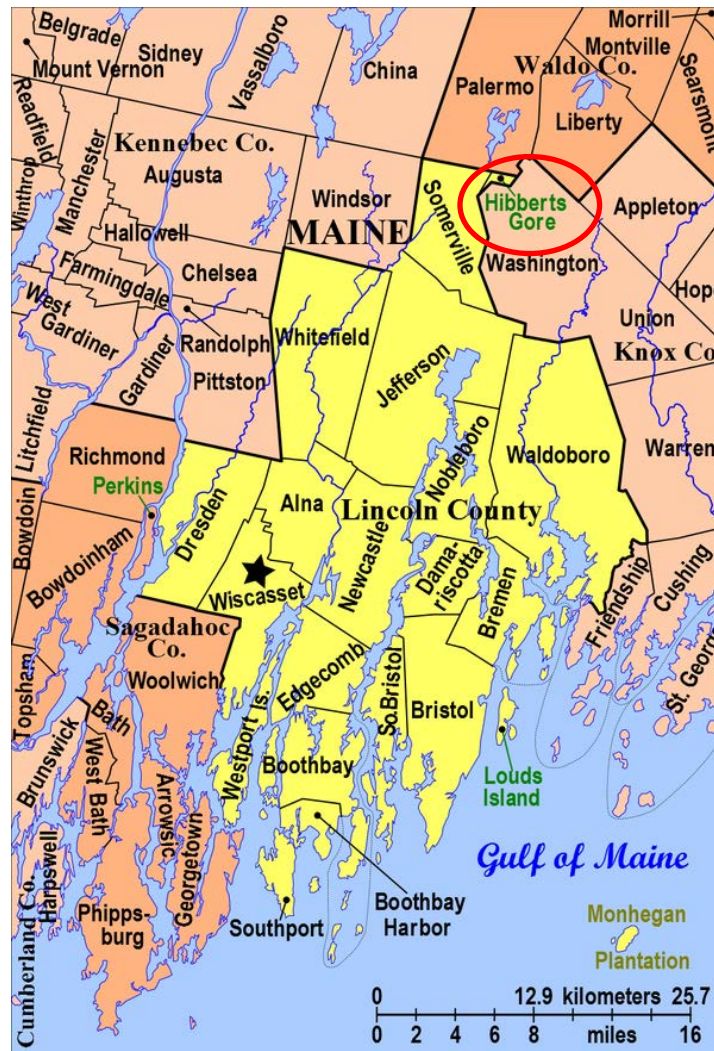
**Kennebec**

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

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

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

## Lincoln County Unorganized Territory 2010 Resident Population Census



Lincoln County has submitted their first UT County Service budget for Fiscal Year 2022. This budget supports the road and bridge services, snow removal, and capital outlay for the Hibbert's Gore UT. The 2010 census population is one resident.

U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Lincoln:															
Hibberts Gore	1	1	1	0	0	0	0	0	0	0	1	1	1	0	0
	1	1	1	0	0	0	0	0	0	0	1	1	1	0	0

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

**Six Year Comparison Ended June 30, 2022**

**Lincoln**

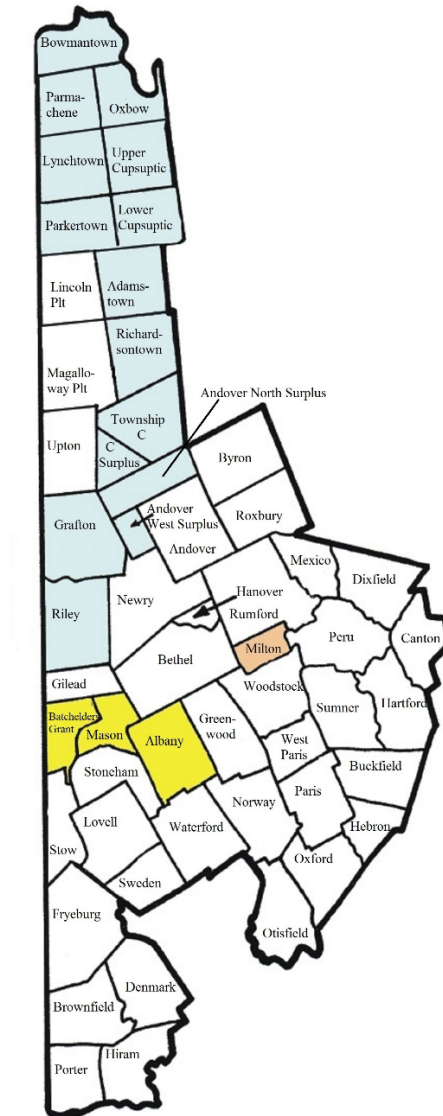
	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
<b>County Services:</b>											
Roads and Bridges	\$ -	\$ -	-	\$ -	-	\$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

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

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



## Oxford County Unorganized Territory 2010 Resident Population Census



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

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

**Six Year Comparison Ended June 30, 2022**

**Oxford**

	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
<b>County Services:</b>											
<b>Roads and Bridges</b>	\$ 232,000	\$ 230,000	(0.9)	\$ 230,000	-	\$ 240,000	4.3	\$ 260,000	8.3	\$ 230,000	(11.5)
<b>Snow Removal</b>	218,000	230,000	5.5	230,000	-	240,000	4.3	245,000	2.1	350,000	42.9
<b>Solid Waste</b>	83,000	83,000	-	85,000	2.4	87,000	2.4	82,000	(5.7)	85,000	3.7
<b>Fire Protection &amp; Public Safety</b>	138,795	139,495	0.5	142,200	1.9	143,000	0.6	150,000	4.9	140,000	(6.7)
<b>Community Support &amp; Recreation</b>	10,700	13,400	25.2	14,800	10.4	17,300	16.9	14,100	(18.5)	10,000	(29.1)
<b>Other Services</b>	9,000	11,000	22.2	11,000	-	12,000	9.1	14,225	18.5	10,000	(29.7)
<b>Subtotal County Services</b>	<u>691,495</u>	<u>706,895</u>	<u>2.2</u>	<u>713,000</u>	<u>0.9</u>	<u>739,300</u>	<u>3.7</u>	<u>765,325</u>	<u>3.5</u>	<u>825,000</u>	<u>7.8</u>
<b>Other:</b>											
<b>Contingent</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Contributions to Capital Reserve</b>	625,000	625,000	-	625,000	-	825,000	32.0	1,117,742	35.5	725,000	(35.1)
<b>Subtotal Other</b>	<u>625,000</u>	<u>625,000</u>	<u>-</u>	<u>625,000</u>	<u>-</u>	<u>825,000</u>	<u>32.0</u>	<u>1,117,742</u>	<u>35.5</u>	<u>725,000</u>	<u>(35.1)</u>
<b>Administration</b>	<u>113,075</u>	<u>113,845</u>	<u>0.7</u>	<u>103,400</u>	<u>(9.2)</u>	<u>109,700</u>	<u>6.1</u>	<u>51,212</u>	<u>(53.3)</u>	<u>77,500</u>	<u>51.3</u>
<b>Total County Services Budget</b>	<u>1,429,570</u>	<u>1,445,740</u>	<u>1.1</u>	<u>1,441,400</u>	<u>(0.3)</u>	<u>1,674,000</u>	<u>16.1</u>	<u>1,934,279</u>	<u>15.5</u>	<u>1,627,500</u>	<u>(15.9)</u>
<b>Estimated Revenues</b>											
<b>Local Road Assistance</b>	(58,140)	(58,140)	-	(53,600)	(7.8)	(54,000)	0.7	(50,000)	(7.4)	(55,000)	10.0
<b>Excise Taxes</b>	(110,000)	(110,000)	-	(120,000)	9.1	(140,000)	16.7	(150,000)	7.1	(150,000)	-
<b>Snowmobile</b>	(300)	(300)	-	(200)	(33.3)	(350)	75.0	-	(100.0)	-	-
<b>Other</b>	(4,000)	(4,000)	-	(5,000)	25.0	(20,000)	300.0	(20,000)	-	(5,000)	(75.0)
<b>Subtotal Revenues</b>	<u>(172,440)</u>	<u>(172,440)</u>	<u>-</u>	<u>(178,800)</u>	<u>3.7</u>	<u>(214,350)</u>	<u>19.9</u>	<u>(220,000)</u>	<u>2.6</u>	<u>(210,000)</u>	<u>(4.5)</u>
<b>Use of Capital Reserve</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Use of Unassigned Fund Balance</b>	-	-	-	-	-	-	-	(317,742)	-	-	(100.0)
<b>Tax Commitment</b>	<u>1,257,130</u>	<u>1,273,300</u>	<u>1.3</u>	<u>1,262,600</u>	<u>(0.8)</u>	<u>1,459,650</u>	<u>15.6</u>	<u>1,396,537</u>	<u>(4.3)</u>	<u>1,417,500</u>	<u>1.5</u>
<b>*Anticipated TIF Tax Commitment</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>**Total Tax Commitment</b>	<u>\$ 1,257,130</u>	<u>\$ 1,273,300</u>	<u>1.3</u>	<u>\$ 1,262,600</u>	<u>(0.8)</u>	<u>\$ 1,459,650</u>	<u>15.6</u>	<u>\$ 1,396,537</u>	<u>(4.3)</u>	<u>\$ 1,417,500</u>	<u>1.5</u>

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

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

The map shows the following areas and labels:

- Top Section:** 8 R8, 8 R7, 8 R6; 7 R8, 7 R7, 7 R6; 6 R8, 6 R7, 6 R6; 5 R8, 5 R7, Mount Chase; 4 R8, 4 R7, Patten; 3 R8, 3 R7, Stacyville; 2 R8, 2 R7, Davidson; 1 R8, Grindstone, 1 R6.
- Left Side:** Veazie Gore, Indian Purchase, Long A, 4, 3, 2, 1, 3 R9, 2 R9, 3 R9, 2 R8, Seboeis Pkt, Mattamiscotis, Mattamiscotis, Manfield, Howland, Enfield, Burlington, 3 R1, Lakeville, Pukaton.
- Center:** Maltamiscotis, Woodville, Wynn, Webster Pkt, Prentiss, Carroll Pkt, Springfield, Lee, Lincoln, Mattamiscotis, Seboeis Pkt, 2 R8, 2 R9, 3 R9, 4, 3, 2, 1, 3 R9, 2 R9, 3 R9, 2 R8, Seboeis Pkt, Mattamiscotis, Mattamiscotis, Manfield, Howland, Enfield, Burlington, 3 R1, Lakeville, Pukaton.
- Right Side:** Kingman Elementary (indicated by a red house icon and arrow), Drew Pkt, Webster Pkt, Prentiss, Carroll Pkt, Springfield, Lee, Lincoln, Mattamiscotis, Seboeis Pkt, 2 R8, 2 R9, 3 R9, 4, 3, 2, 1, 3 R9, 2 R9, 3 R9, 2 R8, Seboeis Pkt, Mattamiscotis, Mattamiscotis, Manfield, Howland, Enfield, Burlington, 3 R1, Lakeville, Pukaton.
- Bottom Section:** Dexter, Garland, Charles-ton, Bradford, Alton, Argyle, Green-bush, Milford, Green-field, Grand Falls, Summit, Lowell, Passa, Edinburg, LaGrange, Howland, Enfield, Burlington, 3 R1, Lakeville, Pukaton.

\* Prentiss deorganized July, 1990  
^ Greenfield deorganized July, 1993 and population added to East Central  
# Pukaton (FKA Whitney Twp, T5 R1 NBPP) renamed in 1996

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

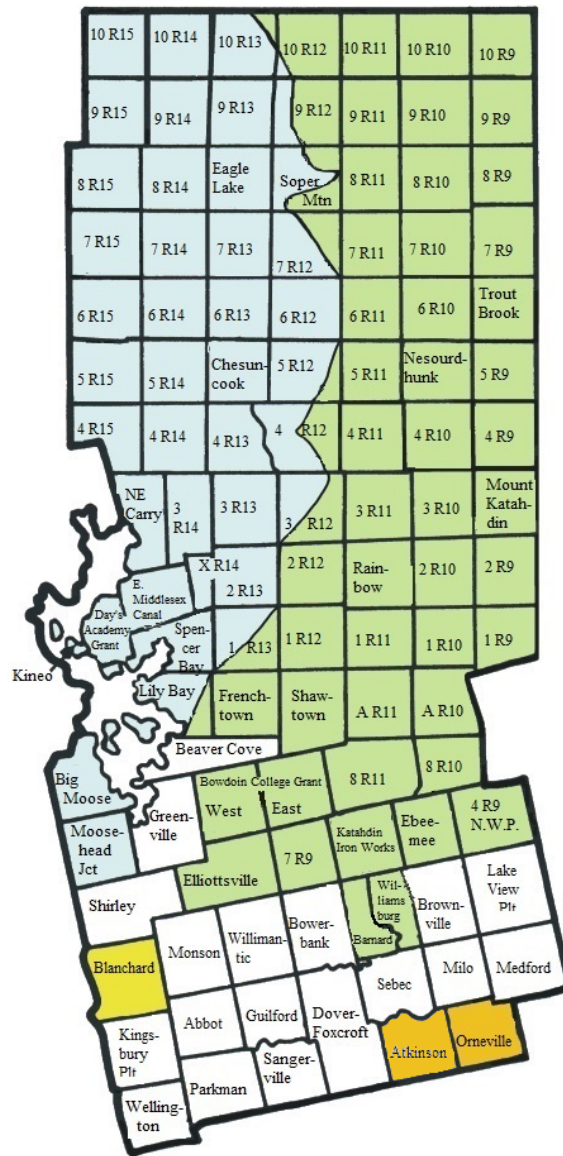
**Six Year Comparison Ended June 30, 2022**

<b><u>Penobscot</u></b>											
	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>% Increase</u></b> <b><u>(-) Decrease</u></b>	<b><u>2019</u></b>	<b><u>% Increase</u></b> <b><u>(-) Decrease</u></b>	<b><u>2020</u></b>	<b><u>% Increase</u></b> <b><u>(-) Decrease</u></b>	<b><u>2021</u></b>	<b><u>% Increase</u></b> <b><u>(-) Decrease</u></b>	<b><u>2022</u></b>	<b><u>% Increase</u></b> <b><u>(-) Decrease</u></b>
<b>County Services:</b>											
<b>Roads and Bridges</b>	\$ 105,500	\$ 105,000	(0.5)	\$ 105,000	-	\$ 105,750	0.7	\$ 106,750	0.9	\$ 106,850	0.1
<b>Snow Removal</b>	880,460	852,259	(3.2)	879,749	3.2	889,187	1.1	929,515	4.5	962,950	3.6
<b>Solid Waste</b>	236,275	234,642	(0.7)	230,820	(1.6)	198,120	(14.2)	207,708	4.8	215,135	3.6
<b>Fire Protection &amp; Public Safety</b>	97,073	96,070	(1.0)	102,090	6.3	106,385	4.2	355,532	234.2	331,612	(6.7)
<b>Community Support &amp; Recreation</b>	27,490	27,855	1.3	28,155	1.1	30,195	7.2	29,830	(1.2)	30,030	0.7
<b>Other Services</b>	3,250	3,700	13.8	4,000	8.1	4,000	-	4,000	-	4,000	-
<b>Subtotal County Services</b>	<u>1,350,048</u>	<u>1,319,526</u>	<u>(2.3)</u>	<u>1,349,814</u>	<u>2.3</u>	<u>1,333,637</u>	<u>(1.2)</u>	<u>1,633,335</u>	<u>22.5</u>	<u>1,650,577</u>	<u>1.1</u>
<b>Other:</b>											
<b>Contingent</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Contributions to Capital Reserve</b>	202,000	277,285	37.3	257,000	(7.3)	289,500	12.6	280,000	(3.3)	280,000	-
<b>Subtotal Other</b>	<u>202,000</u>	<u>277,285</u>	<u>37.3</u>	<u>257,000</u>	<u>(7.3)</u>	<u>289,500</u>	<u>12.6</u>	<u>280,000</u>	<u>(3.3)</u>	<u>280,000</u>	<u>-</u>
<b>Administration</b>	<u>77,602</u>	<u>79,841</u>	<u>2.9</u>	<u>80,341</u>	<u>0.6</u>	<u>81,157</u>	<u>1.0</u>	<u>95,666</u>	<u>17.9</u>	<u>96,529</u>	<u>0.9</u>
<b>Total County Services Budget</b>	<u>1,629,650</u>	<u>1,676,652</u>	<u>2.9</u>	<u>1,687,155</u>	<u>0.6</u>	<u>1,704,294</u>	<u>1.0</u>	<u>2,009,001</u>	<u>17.9</u>	<u>2,027,106</u>	<u>0.9</u>
<b>Estimated Revenues</b>											
<b>Local Road Assistance</b>	(90,000)	(90,000)	-	(90,000)	-	(90,000)	-	(90,000)	-	(90,000)	-
<b>Excise Taxes</b>	(200,000)	(215,000)	7.5	(215,000)	-	(215,000)	-	(240,000)	11.6	(200,000)	(16.7)
<b>Snowmobile</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	(95,584)	(73,428)	(23.2)	(50,207)	(31.6)	(50,290)	0.2	(57,290)	13.9	(56,745)	(1.0)
<b>Subtotal Revenues</b>	<u>(385,584)</u>	<u>(378,428)</u>	<u>(1.9)</u>	<u>(355,207)</u>	<u>(6.1)</u>	<u>(355,290)</u>	<u>0.0</u>	<u>(387,290)</u>	<u>9.0</u>	<u>(346,745)</u>	<u>(10.5)</u>
<b>Use of Capital Reserve</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Use of Unassigned Fund Balance</b>	<u>(176,775)</u>	<u>(227,115)</u>	<u>28.5</u>	<u>(179,296)</u>	<u>(21.1)</u>	<u>(223,022)</u>	<u>24.4</u>	<u>(24,257)</u>	<u>(89.1)</u>	<u>(20,311)</u>	<u>(16.3)</u>
<b>Tax Commitment</b>	1,067,291	1,071,109	0.4	1,152,652	7.6	1,125,982	(2.3)	1,597,454	41.9	1,660,050	3.9
<b>*Anticipated TIF Tax Commitment</b>	-	453,378	-	566,000	24.8	578,922	2.3	553,050	(4.5)	615,533	11.3
<b>**Total Tax Commitment</b>	<u>\$ 1,067,291</u>	<u>\$ 1,524,487</u>	<u>42.8</u>	<u>\$ 1,718,652</u>	<u>12.7</u>	<u>\$ 1,704,904</u>	<u>(0.8)</u>	<u>\$ 2,150,504</u>	<u>26.1</u>	<u>\$ 2,275,583</u>	<u>5.8</u>

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

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

## 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	579	6	29	39	62	13	12	196	476	118	270	199	262
	684	843	1,097	30	35	102	93	42	29	669	940	410	537	2,226	2,495

\* Atkinson deorganized July, 2019 and population added to Southeast

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

**Six Year Comparison Ended June 30, 2022**

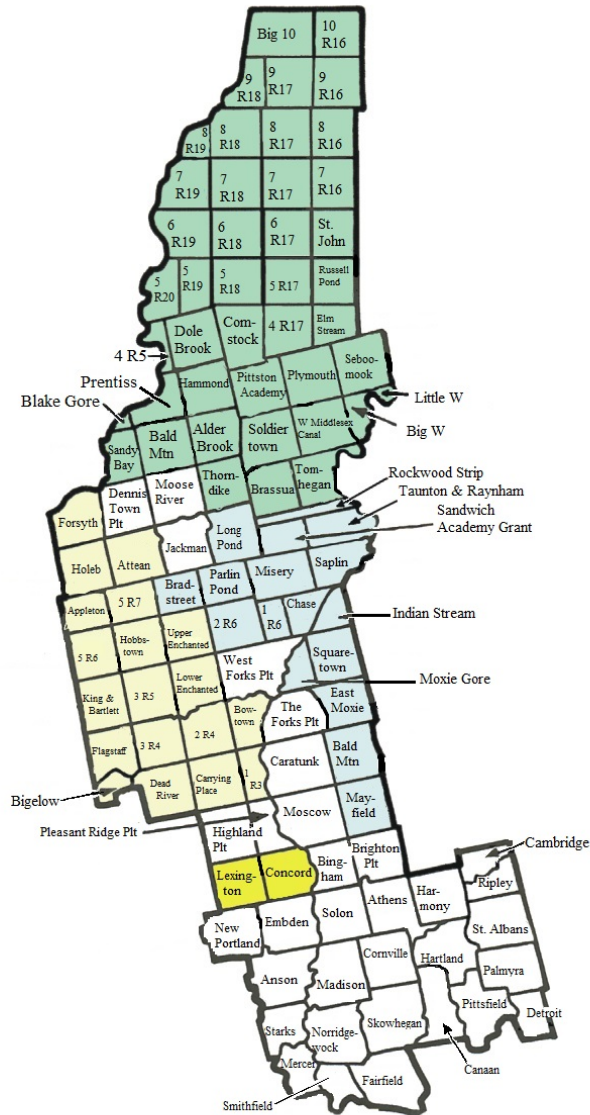
**Piscataquis**

	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
<b>County Services:</b>											
<b>Roads and Bridges</b>	\$ 226,300	\$ 244,800	8.2	\$ 211,400	(13.6)	\$ 260,000	23.0	\$ 289,200	11.2	\$ 304,200	5.2
<b>Snow Removal</b>	532,000	536,500	0.8	558,500	4.1	709,569	27.0	724,770	2.1	749,906	3.5
<b>Solid Waste</b>	222,700	237,700	6.7	251,300	5.7	276,800	10.1	274,800	(0.7)	262,300	(4.5)
<b>Fire Protection &amp; Public Safety</b>	138,375	133,825	(3.3)	138,400	3.4	154,925	11.9	164,350	6.1	186,425	13.4
<b>Community Support &amp; Recreation</b>	34,313	33,163	(3.4)	33,163	-	39,363	18.7	34,650	(12.0)	23,750	(31.5)
<b>Other Services</b>	10,500	3,100	(70.5)	6,000	93.5	6,000	-	6,900	15.0	6,900	-
<b>Subtotal County Services</b>	<u>1,164,188</u>	<u>1,189,088</u>	<u>2.1</u>	<u>1,198,763</u>	<u>0.8</u>	<u>1,446,657</u>	<u>20.7</u>	<u>1,494,670</u>	<u>3.3</u>	<u>1,533,481</u>	<u>2.6</u>
<b>Other:</b>											
<b>Contingent</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Outlay</b>	2,500	-	(100.0)	-	-	-	-	-	-	-	-
<b>Contributions to Capital Reserve</b>	235,000	275,000	17.0	218,000	(20.7)	238,000	9.2	235,000	(1.3)	295,000	25.5
<b>Subtotal Other</b>	<u>237,500</u>	<u>275,000</u>	<u>15.8</u>	<u>218,000</u>	<u>(20.7)</u>	<u>238,000</u>	<u>9.2</u>	<u>235,000</u>	<u>(1.3)</u>	<u>295,000</u>	<u>25.5</u>
<b>Administration</b>	<u>70,185</u>	<u>77,000</u>	<u>9.7</u>	<u>72,000</u>	<u>(6.5)</u>	<u>72,000</u>	<u>-</u>	<u>75,000</u>	<u>4.2</u>	<u>95,000</u>	<u>26.7</u>
<b>Total County Services Budget</b>	<u>1,471,873</u>	<u>1,541,088</u>	<u>4.7</u>	<u>1,488,763</u>	<u>(3.4)</u>	<u>1,756,657</u>	<u>18.0</u>	<u>1,804,670</u>	<u>2.7</u>	<u>1,923,481</u>	<u>6.6</u>
<b>Estimated Revenues</b>											
<b>Local Road Assistance</b>	(71,184)	(70,856)	(0.5)	(72,000)	1.6	(98,000)	36.1	(91,500)	(6.6)	(75,800)	(17.2)
<b>Excise Taxes</b>	(140,000)	(160,000)	14.3	(185,000)	15.6	(230,000)	24.3	(235,000)	2.2	(230,000)	(2.1)
<b>Snowmobile</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	(93,550)	(96,000)	2.6	(95,800)	(0.2)	(121,800)	27.1	(80,800)	(33.7)	(80,800)	-
<b>Subtotal Revenues</b>	<u>(304,734)</u>	<u>(326,856)</u>	<u>7.3</u>	<u>(352,800)</u>	<u>7.9</u>	<u>(449,800)</u>	<u>27.5</u>	<u>(407,300)</u>	<u>(9.4)</u>	<u>(386,600)</u>	<u>(5.1)</u>
<b>Use of Capital Reserve</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Use of Unassigned Fund Balance</b>	<u>(205,000)</u>	<u>(200,000)</u>	<u>(2.4)</u>	<u>(170,000)</u>	<u>(15.0)</u>	<u>(150,000)</u>	<u>(11.8)</u>	<u>(50,000)</u>	<u>(66.7)</u>	<u>-</u>	<u>(100.0)</u>
<b>Tax Commitment</b>	962,139	1,014,232	5.4	965,963	(4.8)	1,156,857	19.8	1,347,370	16.5	1,536,881	14.1
<b>*Anticipated TIF Tax Commitment</b>	-	-	-	-	-	-	-	-	-	-	-
<b>**Total Tax Commitment</b>	<u>\$ 962,139</u>	<u>\$ 1,014,232</u>	<u>5.4</u>	<u>\$ 965,963</u>	<u>(4.8)</u>	<u>\$ 1,156,857</u>	<u>19.8</u>	<u>\$ 1,347,370</u>	<u>16.5</u>	<u>\$ 1,536,881</u>	<u>14.1</u>

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

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

## Somerset County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information				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, 2022**

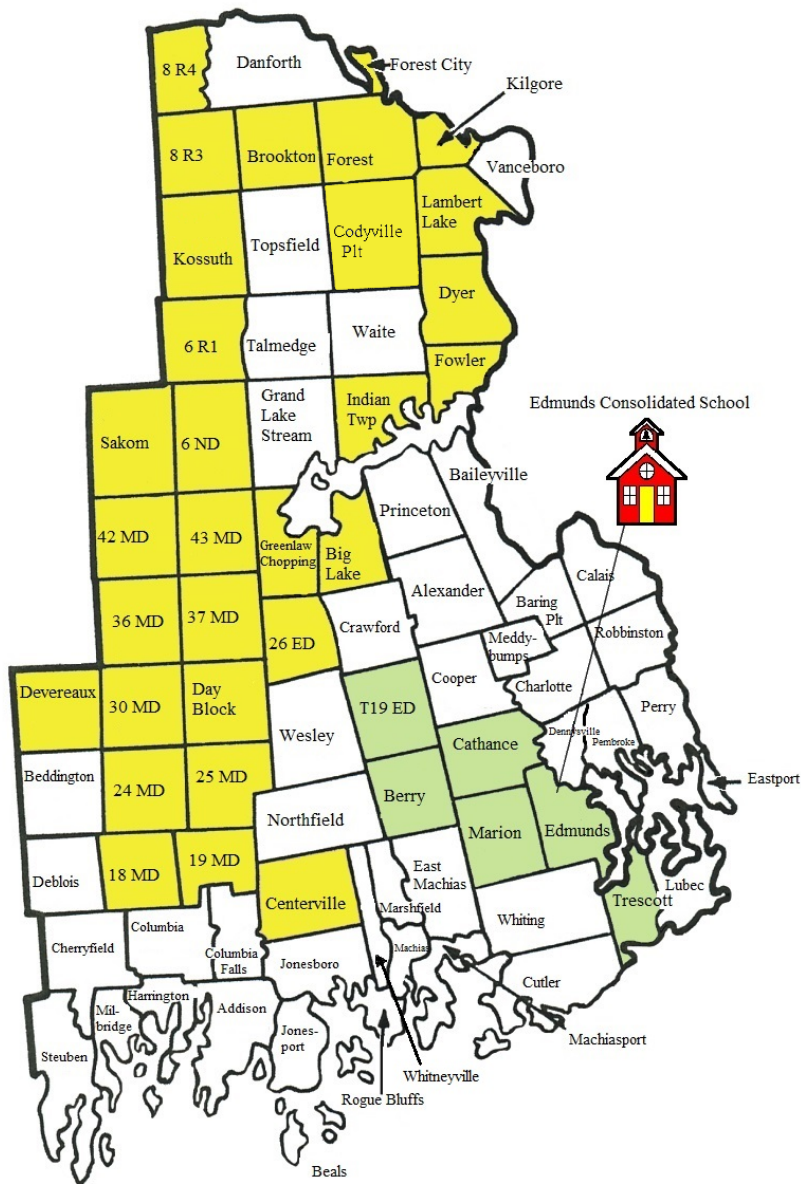
<b><u>Somerset</u></b>											
	<b><u>2017</u></b>	<b><u>2018</u></b>	<b>% Increase (-) Decrease</b>	<b><u>2019</u></b>	<b>% Increase (-) Decrease</b>	<b><u>2020</u></b>	<b>% Increase (-) Decrease</b>	<b><u>2021</u></b>	<b>% Increase (-) Decrease</b>	<b><u>2022</u></b>	<b>% Increase (-) Decrease</b>
<b>County Services:</b>											
<b>Roads and Bridges</b>	\$ 252,747	\$ 241,698	(4.4)	\$ 232,888	(3.6)	\$ 219,517	(5.7)	\$ 214,294	(2.4)	\$ 224,401	4.7
<b>Snow Removal</b>	498,215	520,908	4.6	517,887	(0.6)	541,931	4.6	555,285	2.5	592,227	6.7
<b>Solid Waste</b>	200,600	203,200	1.3	219,628	8.1	234,635	6.8	237,820	1.4	240,970	1.3
<b>Fire Protection &amp; Public Safety</b>	368,312	327,630	(11.0)	339,108	3.5	365,978	7.9	455,605	24.5	480,071	5.4
<b>Community Support &amp; Recreation</b>	49,260	52,297	6.2	45,738	(12.5)	45,298	(1.0)	45,817	1.1	45,725	(0.2)
<b>Other Services</b>	-	-	-	-	-	5,000	-	14,540	190.8	19,624	35.0
<b>Subtotal County Services</b>	<u>1,369,134</u>	<u>1,345,733</u>	<u>(1.7)</u>	<u>1,355,249</u>	<u>0.7</u>	<u>1,412,359</u>	<u>4.2</u>	<u>1,523,361</u>	<u>7.9</u>	<u>1,603,018</u>	<u>5.2</u>
<b>Other:</b>											
<b>Contingent</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Outlay</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Contributions to Capital Reserve</b>	477,481	478,000	0.1	445,000	(6.9)	411,574	(7.5)	726,432	76.5	732,240	0.8
<b>Subtotal Other</b>	<u>477,481</u>	<u>478,000</u>	<u>0.1</u>	<u>445,000</u>	<u>(6.9)</u>	<u>411,574</u>	<u>(7.5)</u>	<u>726,432</u>	<u>76.5</u>	<u>732,240</u>	<u>0.8</u>
<b>Administration</b>	<u>130,160</u>	<u>133,354</u>	<u>2.5</u>	<u>135,233</u>	<u>1.4</u>	<u>119,343</u>	<u>(11.7)</u>	<u>107,368</u>	<u>(10.0)</u>	<u>108,068</u>	<u>0.7</u>
<b>Total County Services Budget</b>	<u>1,976,775</u>	<u>1,957,087</u>	<u>(1.0)</u>	<u>1,935,482</u>	<u>(1.1)</u>	<u>1,943,276</u>	<u>0.4</u>	<u>2,357,161</u>	<u>21.3</u>	<u>2,443,326</u>	<u>3.7</u>
<b>Estimated Revenues</b>											
<b>Local Road Assistance</b>	(63,996)	(64,500)	0.8	(65,000)	0.8	(66,000)	1.5	(66,000)	-	(62,700)	(5.0)
<b>Excise Taxes</b>	(190,000)	(180,000)	(5.3)	(195,000)	8.3	(200,000)	2.6	(200,000)	-	(190,000)	(5.0)
<b>Snowmobile</b>	(1,500)	(1,500)	-	(1,300)	(13.3)	(1,400)	7.7	(1,350)	(3.6)	(1,200)	(11.1)
<b>Other</b>	(41,567)	(47,790)	15.0	(50,080)	4.8	(56,963)	13.7	(55,689)	(2.2)	(42,850)	(23.1)
<b>Subtotal Revenues</b>	<u>(297,063)</u>	<u>(293,790)</u>	<u>(1.1)</u>	<u>(311,380)</u>	<u>6.0</u>	<u>(324,363)</u>	<u>4.2</u>	<u>(323,039)</u>	<u>(0.4)</u>	<u>(296,750)</u>	<u>(8.1)</u>
<b>Use of Capital Reserve</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Use of Unassigned Fund Balance</b>	-	-	-	-	-	-	-	(205,836)	-	-	(100.0)
<b>Tax Commitment</b>	1,679,712	1,663,297	(1.0)	1,624,102	(2.4)	1,618,913	(0.3)	1,828,286	12.9	2,146,576	17.4
<b>*Anticipated TIF Tax Commitment</b>	-	846,863	-	800,610	(5.5)	811,803	1.4	796,814	(1.8)	811,250	1.8
<b>**Total Tax Commitment</b>	<u>\$ 1,679,712</u>	<u>\$ 2,510,160</u>	<u>49.4</u>	<u>\$ 2,424,712</u>	<u>(3.4)</u>	<u>\$ 2,430,716</u>	<u>0.2</u>	<u>\$ 2,625,100</u>	<u>8.0</u>	<u>\$ 2,957,826</u>	<u>12.7</u>

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

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



# Washington County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
	2000	2010	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Washington:															
East Central	661	768	728	41	39	113	73	36	33	578	583	367	321	242	247
North *	496	547	523	27	24	70	51	25	28	425	420	268	237	7,476	818
	1,157	1,315	1,251	68	63	183	124	61	61	1,003	1,003	635	558	7,718	1,065

\* Centerville deorganized July, 2004 and population added to North

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

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

**Six Year Comparison Ended June 30, 2022**

<u>Washington</u>											
	<u>2017</u>	<u>2018</u>	<u>% Increase (-) Decrease</u>	<u>2019</u>	<u>% Increase (-) Decrease</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>
<b>County Services:</b>											
Roads and Bridges	\$ 314,875	\$ 340,801	8.2	\$ 382,694	12.3	\$ 445,990	16.5	\$ 410,351	(8.0)	\$ 465,976	13.6
Snow Removal	478,931	478,459	(0.1)	490,829	2.6	479,890	(2.2)	479,768	(0.0)	475,677	(0.9)
Solid Waste	123,141	108,521	(11.9)	108,457	(0.1)	103,997	(4.1)	105,129	1.1	102,531	(2.5)
Fire Protection & Public Safety	159,867	144,495	(9.6)	136,846	(5.3)	149,658	9.4	153,305	2.4	155,200	1.2
Community Support & Recreation	39,650	25,850	(34.8)	30,900	19.5	37,900	22.7	46,150	21.8	45,750	(0.9)
Other Services	28,676	27,589	(3.8)	24,599	(10.8)	23,991	(2.5)	26,536	10.6	29,063	9.5
<b>Subtotal County Services</b>	<u>1,145,140</u>	<u>1,125,715</u>	<u>(1.7)</u>	<u>1,174,325</u>	<u>4.3</u>	<u>1,241,426</u>	<u>5.7</u>	<u>1,221,239</u>	<u>(1.6)</u>	<u>1,274,197</u>	<u>4.3</u>
<b>Other:</b>											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	153,000	134,000	(12.4)	136,000	1.5	195,500	43.8	475,500	143.2	205,500	(56.8)
<b>Subtotal Other</b>	<u>153,000</u>	<u>134,000</u>	<u>(12.4)</u>	<u>136,000</u>	<u>1.5</u>	<u>195,500</u>	<u>43.8</u>	<u>475,500</u>	<u>143.2</u>	<u>205,500</u>	<u>(56.8)</u>
<b>Administration</b>	<u>35,050</u>	<u>34,643</u>	<u>(1.2)</u>	<u>34,724</u>	<u>0.2</u>	<u>34,486</u>	<u>(0.7)</u>	<u>35,632</u>	<u>3.3</u>	<u>35,513</u>	<u>(0.3)</u>
<b>Total County Services Budget</b>	<u>1,333,190</u>	<u>1,294,358</u>	<u>(2.9)</u>	<u>1,345,049</u>	<u>3.9</u>	<u>1,471,412</u>	<u>9.4</u>	<u>1,732,371</u>	<u>17.7</u>	<u>1,515,210</u>	<u>(12.5)</u>
<b>Estimated Revenues</b>											
Local Road Assistance	(75,000)	(76,000)	1.3	(74,341)	(2.2)	(75,560)	1.6	(80,000)	5.9	(83,000)	3.8
Excise Taxes	(186,000)	(187,000)	0.5	(217,409)	16.3	(329,738)	51.7	(270,000)	(18.1)	(170,000)	(37.0)
Snowmobile	(550)	(550)	-	(308)	(44.0)	(244)	(20.8)	(1,000)	309.8	(1,000)	-
Other	(13,500)	(22,400)	65.9	(20,227)	(9.7)	(33,341)	64.8	(33,000)	(1.0)	(25,500)	(22.7)
<b>Subtotal Revenues</b>	<u>(275,050)</u>	<u>(285,950)</u>	<u>4.0</u>	<u>(312,285)</u>	<u>9.2</u>	<u>(438,883)</u>	<u>40.5</u>	<u>(384,000)</u>	<u>(12.5)</u>	<u>(279,500)</u>	<u>(27.2)</u>
<b>Use of Capital Reserve</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Use of Unassigned Fund Balance</b>	<u>(80,000)</u>	<u>-</u>	<u>(100.0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Tax Commitment</b>	<u>978,140</u>	<u>1,008,408</u>	<u>3.1</u>	<u>1,032,764</u>	<u>2.4</u>	<u>1,032,529</u>	<u>(0.0)</u>	<u>1,348,371</u>	<u>30.6</u>	<u>1,235,710</u>	<u>(8.4)</u>
<b>*Anticipated TIF Tax Commitment</b>	<u>704,000</u>	<u>610,612</u>	<u>(13.3)</u>	<u>612,323</u>	<u>0.3</u>	<u>576,470</u>	<u>(5.9)</u>	<u>538,371</u>	<u>(6.6)</u>	<u>717,253</u>	<u>33.2</u>
<b>**Total Tax Commitment</b>	<u>\$ 1,682,140</u>	<u>\$ 1,619,020</u>	<u>(3.8)</u>	<u>\$ 1,645,087</u>	<u>1.6</u>	<u>\$ 1,608,999</u>	<u>(2.2)</u>	<u>\$ 1,886,742</u>	<u>17.3</u>	<u>\$ 1,952,963</u>	<u>3.5</u>

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

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

# **APPENDIX**

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

# **BUDGET METHODOLOGY**

## **STATE AND COUNTY SERVICES**

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

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

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

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

### **2) County Services**

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

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

## **MUNICIPAL COST COMPONENTS LEGISLATION**

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

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

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

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

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

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

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

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

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

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

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

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

## TIF District Valuation

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

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

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

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