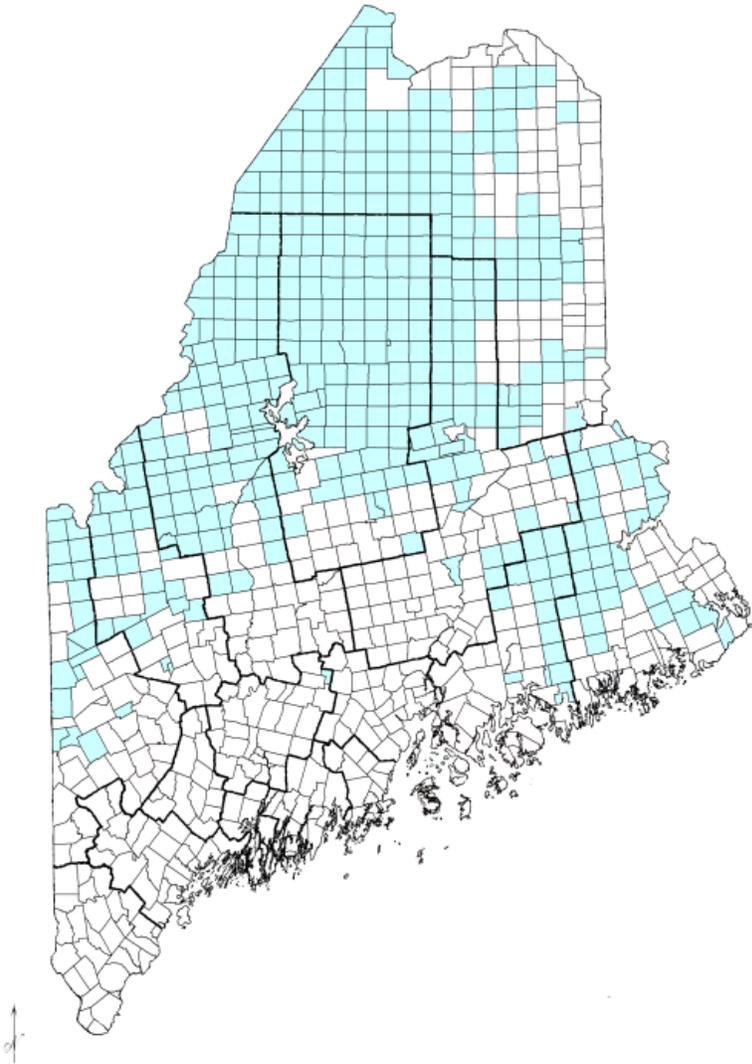


UNORGANIZED TERRITORY MUNICIPAL COST COMPONENTS



FISCAL YEAR 2024-2025

STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-FOUR

H.P. 1414 - L.D. 2207

**An Act to Establish Municipal Cost Components for Unorganized Territory
Services to Be Rendered in Fiscal Year 2024-25**

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 2024-25 is as follows:

Fiscal Administration - Office of the State Auditor	\$284,273
Education	\$15,658,904
Forest Fire Protection	\$120,000
Human Services - General Assistance	\$55,000
Property Tax Assessment	\$1,430,283
Maine Land Use Planning Commission	\$727,923
TOTAL STATE AGENCIES	<hr/> \$18,276,383

County Reimbursements for Services

Aroostook	\$2,332,958
Franklin	\$1,432,782
Hancock	\$164,355
Kennebec	\$12,620
Lincoln	\$83,837
Oxford	\$1,854,047
Penobscot	\$1,999,755
Piscataquis	\$1,946,775
Somerset	\$2,724,299
Washington	\$1,589,668

TOTAL COUNTY SERVICES \$14,141,096

COUNTY TAX INCREMENT FINANCING DISTRUBUTIONS FROM FUND

Tax Increment Financing Payments	\$3,189,868
----------------------------------	-------------

TOTAL REQUIREMENTS \$35,607,347

COMPUTATION OF ASSESSMENT

Requirements \$35,607,347

Less Revenue Deductions:

General Revenue	
Municipal Revenue Sharing	\$550,000
Homestead Reimbursement	\$300,000
Miscellaneous Revenue	\$10,000
Use of Unassigned Fund Balance	\$3,699,159

TOTAL GENERAL REVENUE DEDUCTIONS \$4,559,159

Education Revenue	
Land Reserved Trust Interest	\$110,000
Tuition and School Transportation Charges	\$150,000
Special - Teacher Retirement Funding from State	\$250,000

TOTAL EDUCATION REVENUE DEDUCTIONS \$510,000

TOTAL REVENUE DEDUCTIONS \$5,069,159

TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY (Title 36, §1602) \$30,538,188

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, 2025

	<u>2020</u>	<u>2021</u>	<u>% Increase (-)Decrease</u>	<u>2022</u>	<u>% Increase (-)Decrease</u>	<u>2023</u>	<u>% Increase (-)Decrease</u>	<u>2024</u>	<u>% Increase (-)Decrease</u>	<u>2025</u>	<u>% Increase (-)Decrease</u>
State Agencies											
Fiscal Administrator	\$ 243,730	\$ 245,718	0.8	\$ 268,965	9.5	\$ 272,457	1.3	\$ 280,153	2.8	\$ 284,273	1.5
Education	12,851,922	12,923,626	0.6	12,997,237	0.6	12,962,563	(0.3)	14,103,141	8.8	15,658,904	11.0
Forest Fire Protection	150,000	150,000	-	150,000	-	150,000	-	130,000	(13.3)	120,000	(7.7)
DHHS - General Assistance	65,000	65,000	-	65,000	-	60,000	(7.7)	60,000	-	55,000	(8.3)
Maine Revenue Service	1,470,866	1,175,334	(20.1)	1,226,503	4.4	1,224,615	(0.2)	1,269,048	3.6	1,430,283	12.7
LUPC - Operations	588,000	599,144	1.9	608,825	1.6	616,833	1.3	643,573	4.3	727,923	13.1
Subtotal of State Agency	<u>15,369,518</u>	<u>15,158,822</u>	<u>(1.4)</u>	<u>15,316,530</u>	<u>1.0</u>	<u>15,286,468</u>	<u>(0.2)</u>	<u>16,485,915</u>	<u>7.8</u>	<u>18,276,383</u>	<u>10.9</u>
Less Deductions											
General	(560,000)	(929,663)	66.0	(1,870,401)	101.2	(2,381,872)	27.3	(3,257,813)	36.8	(4,559,159)	39.9
Educational	(385,000)	(460,000)	19.5	(460,000)	-	(460,000)	-	(470,000)	2.2	(510,000)	8.5
Total State Agencies	<u>14,424,518</u>	<u>13,769,159</u>	<u>(4.5)</u>	<u>12,986,129</u>	<u>(5.7)</u>	<u>12,444,596</u>	<u>(4.2)</u>	<u>12,758,102</u>	<u>2.5</u>	<u>13,207,224</u>	<u>3.5</u>
County Services											
Aroostook	1,511,803	1,660,229	9.8	1,759,291	6.0	1,875,014	6.6	2,003,645	6.9	2,332,958	16.4
Franklin	976,795	1,178,763	20.7	1,177,316	(0.1)	1,308,216	11.1	1,375,281	5.1	1,432,782	4.2
Hancock	239,050	236,850	(0.9)	208,994	(11.8)	204,512	(2.1)	189,107	(7.5)	164,355	(13.1)
Kennebec	10,870	12,125	11.5	9,125	(24.7)	9,125	(0.0)	9,662	5.9	12,620	30.6
Lincoln	-	-	-	22,249	-	31,798	42.9	29,013	(8.8)	83,837	189.0
Oxford	1,459,650	1,396,537	(4.3)	1,417,500	1.5	1,645,000	16.0	1,710,625	4.0	1,854,047	8.4
Penobscot	1,125,982	1,597,454	41.9	1,660,050	3.9	1,521,141	(8.4)	1,868,069	22.8	1,999,755	7.0
Piscataquis	1,156,857	1,347,370	16.5	1,536,881	14.1	1,609,793	4.7	1,747,599	8.6	1,946,775	11.4
Somerset	1,618,913	1,828,286	12.9	2,146,576	17.4	2,265,013	5.5	2,524,640	11.5	2,724,299	7.9
Washington	1,032,529	1,348,371	30.6	1,235,710	(8.4)	1,464,444	18.5	1,520,948	3.9	1,589,668	4.5
Total County Services	<u>9,132,449</u>	<u>10,605,985</u>	<u>16.1</u>	<u>11,173,692</u>	<u>5.4</u>	<u>11,934,056</u>	<u>6.8</u>	<u>12,978,589</u>	<u>8.8</u>	<u>14,141,096</u>	<u>9.0</u>
TAX COMMITMENT BEFORE TIF	<u>23,556,967</u>	<u>24,375,144</u>	<u>3.5</u>	<u>24,159,821</u>	<u>(0.9)</u>	<u>24,378,652</u>	<u>0.9</u>	<u>25,736,692</u>	<u>5.6</u>	<u>27,348,321</u>	<u>6.3</u>
TIF TAX COMMITMENT	<u>3,867,519</u>	<u>3,721,137</u>	<u>(3.8)</u>	<u>3,521,916</u>	<u>(5.4)</u>	<u>3,218,057</u> *	<u>(8.6)</u>	<u>3,027,917</u>	<u>(5.9)</u>	<u>3,189,868</u>	<u>5.3</u>
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>\$ 27,424,486</u>	<u>\$ 28,096,281</u>	<u>2.4</u>	<u>\$ 27,681,737</u>	<u>(1.5)</u>	<u>\$ 27,596,709</u>	<u>(0.3)</u>	<u>\$ 28,764,608</u>	<u>4.2</u>	<u>\$ 30,538,188</u>	<u>6.2</u>

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

MUNICIPAL COST COMPONENTS BUDGETS AFTER COUNTY TAXES AND OVERLAY

Six Year Comparison Ended June 30, 2025

	<u>2020</u>	<u>2021</u>	<u>% Increase (-)Decrease</u>	<u>2022</u>	<u>% Increase (-)Decrease</u>	<u>2023</u>	<u>% Increase (-)Decrease</u>	<u>2024</u>	<u>% Increase (-)Decrease</u>	<u>2025</u>	<u>% Increase (-)Decrease</u>
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>\$ 27,424,486</u>	<u>\$ 28,096,281</u>	<u>2.4</u>	<u>\$ 27,681,737</u>	<u>(1.5)</u>	<u>\$ 27,596,709</u>	<u>(0.3)</u>	<u>\$ 28,764,608</u>	<u>4.2</u>	<u>\$ 30,538,188</u>	<u>6.2</u>
County Taxes	<u>Actual County Taxes and Overlay</u>								<u>Estimated</u>		
Aroostook	1,063,180	1,142,241	7.4	1,159,056	1.5	1,229,039	6.0	1,239,086	0.8	1,338,213	8.0
Franklin	442,212	410,718	(7.1)	449,972	9.6	416,667	(7.4)	569,864	36.8	581,261	2.0
Hancock	110,780	115,209	4.0	118,042	2.5	116,626	(1.2)	123,459	5.9	125,928	2.0
Kennebec	7,370	6,453	(12.4)	7,267	12.6	7,202	(0.9)	6,751	(6.3)	7,089	5.0
Knox	21,025	22,583	7.4	23,198	2.7	23,377	0.8	23,592	0.9	24,536	4.0
Lincoln	20,880	22,302	6.8	22,568	1.2	22,888	1.4	22,416	(2.1)	23,088	3.0
Oxford	303,497	306,527	1.0	305,319	(0.4)	336,374	10.2	308,066	(8.4)	326,550	6.0
Penobscot	514,303	555,853	8.1	604,782	8.8	625,889	3.5	639,503	2.2	684,268	7.0
Piscataquis	1,305,333	1,395,682	6.9	1,516,153	8.6	1,548,839	2.2	1,633,721	5.5	1,731,744	6.0
Somerset	2,150,971	2,134,386	(0.8)	2,051,918	(3.9)	2,009,596	(2.1)	2,139,773	6.5	2,171,870	1.5
Waldo	3,972	4,177	5.2	4,068	(2.6)	4,054	(0.4)	4,001	(1.3)	4,121	3.0
Washington	648,989	679,780	4.7	657,903	(3.2)	671,661	2.1	708,401	5.5	729,653	3.0
Total County Taxes	<u>6,592,512</u>	<u>6,795,911</u>	<u>3.1</u>	<u>6,920,246</u>	<u>1.8</u>	<u>7,012,212</u>	<u>1.3</u>	<u>7,418,633</u>	<u>5.8</u>	<u>7,748,321</u>	<u>4.4</u>
TAX COMMITMENT BEFORE OVERLAY	<u>34,016,998</u>	<u>34,892,192</u>	<u>2.6</u>	<u>34,601,983</u>	<u>(0.8)</u>	<u>34,608,921</u>	<u>0.0</u>	<u>36,183,241</u>	<u>4.5</u>	<u>38,286,510</u>	<u>5.8</u>
OVERLAY	<u>397,187</u>	<u>619,682</u>	<u>56.0</u>	<u>604,857</u>	<u>(2.4)</u>	<u>520,000</u>	<u>(14.0)</u>	<u>530,000</u>	<u>1.9</u>	<u>500,000</u>	<u>(5.7)</u>
TOTAL TAX COMMITMENT AFTER COUNTY TAXES & OVERLAY	<u>\$ 34,414,185</u>	<u>\$ 35,511,874</u>	<u>3.2</u>	<u>\$ 35,206,840</u>	<u>(0.9)</u>	<u>\$ 35,128,921</u>	<u>(0.2)</u>	<u>\$ 36,713,241</u>	<u>4.5</u>	<u>\$ 38,786,510</u>	<u>5.6</u>

Aroostook County additional County Taxes due to change from CY to FY	753,665
(MRS to analyse impact of payment options to Aroostook County UT mil rate)	
Total estimated UT County Taxes	<u>8,501,986</u>
Total estimated Aroostook UT County Taxes	<u>2,091,878</u>

AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYSIS

SOURCE: *Maine Revenue Services*
Tax Years 2006-2023

County	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
		*			**			***			*#		##		*			
Aroostook	0.00696	0.00646	0.00641	0.00825	0.00741	0.00658	0.00666	0.00672	0.00669	0.00693	0.00637	0.00631	0.00705	0.00746	0.00690	0.00700	0.00705	0.00702
Franklin	0.00883	0.00808	0.00810	0.00885	0.00732	0.00720	0.00733	0.00897	0.00825	0.00833	0.00775	0.00746	0.00843	0.00877	0.00856	0.00842	0.00826	0.00868
Hancock	0.00601	0.00578	0.00495	0.00670	0.00592	0.00500	0.00500	0.00474	0.00575	0.00530	0.00500	0.00500	0.00527	0.00553	0.00499	0.00475	0.00450	0.00427
Kennebec	0.00718	0.00480	0.00473	0.00642	0.00607	0.00560	0.00657	0.00618	0.00643	0.00597	0.00648	0.00710	0.00712	0.00695	0.00666	0.00602	0.00576	0.00513
Knox	0.00472	0.00463	0.00446	0.00631	0.00556	0.00481	0.00480	0.00463	0.00464	0.00469	0.00447	0.00472	0.00508	0.00533	0.00471	0.00457	0.00433	0.00434
Lincoln	0.00505	0.00478	0.00463	0.00636	0.00571	0.00503	0.00507	0.00489	0.00497	0.00506	0.00479	0.00504	0.00531	0.00565	0.00512	0.00640	0.00692	0.00688
Oxford	0.00721	0.00703	0.00688	0.00860	0.00785	0.00818	0.00876	0.00849	0.00993	0.01019	0.00912	0.00909	0.00952	0.01066	0.00930	0.00873	0.00931	0.00947
Penobscot	0.00857	0.00842	0.00852	0.01055	0.00959	0.00866	0.00887	0.00865	0.00866	0.00870	0.00777	0.00808	0.00872	0.00879	0.00889	0.00902	0.00826	0.00899
Piscataquis	0.00725	0.00691	0.00716	0.00951	0.00791	0.00703	0.00699	0.00673	0.00693	0.00670	0.00601	0.00622	0.00654	0.00720	0.00663	0.00681	0.00683	0.00690
Somerset	0.00685	0.00676	0.00821	0.00906	0.00868	0.00856	0.00864	0.00837	0.00823	0.00846	0.00803	0.00805	0.00841	0.00874	0.00803	0.00807	0.00763	0.00796
Waldo	0.00502	0.00482	0.00506	0.00704	0.00629	0.00559	0.00583	0.00561	0.00563	0.00559	0.00527	0.00560	0.00602	0.00638	0.00615	0.00583	0.00557	0.00554
Washington	0.00882	0.00837	0.00770	0.00930	0.00865	0.00812	0.00823	0.00814	0.00811	0.00846	0.00773	0.00801	0.00827	0.00855	0.00876	0.00824	0.00850	0.00882
State Agency																		
Services Mill Rate	0.00458	0.00395	0.00353	0.00339	0.00515	0.00442	0.00360	0.00342	0.00347	0.00343	0.00319	0.00332	0.00360	0.00382	0.00329	0.00311	0.00289	0.00291

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

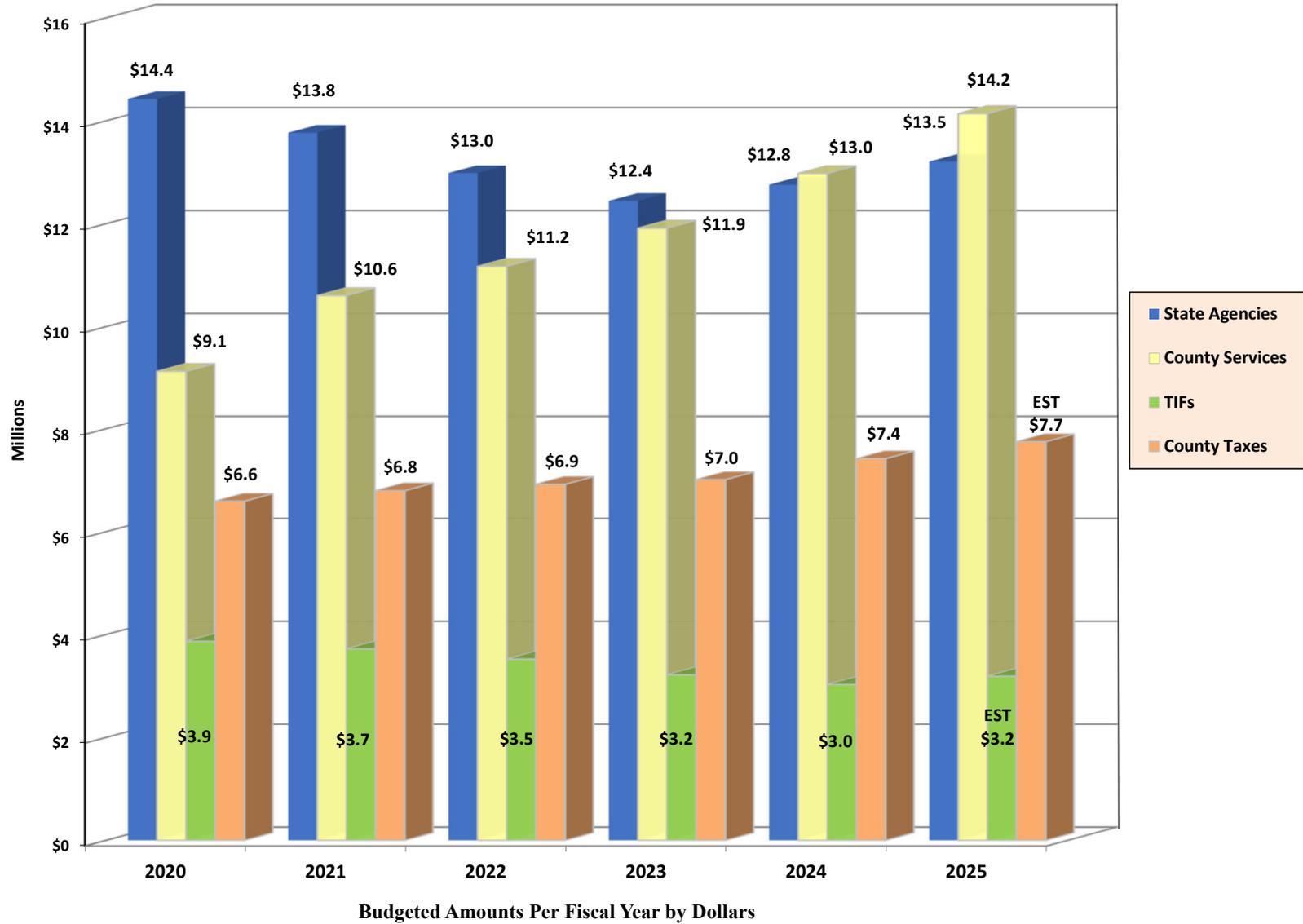
*** First year of Wind TIFs in Hancock County

First year of Omnibus Wind TIFs in Somerset and Hancock Counties

First year of Omnibus Wind TIF in Penobscot

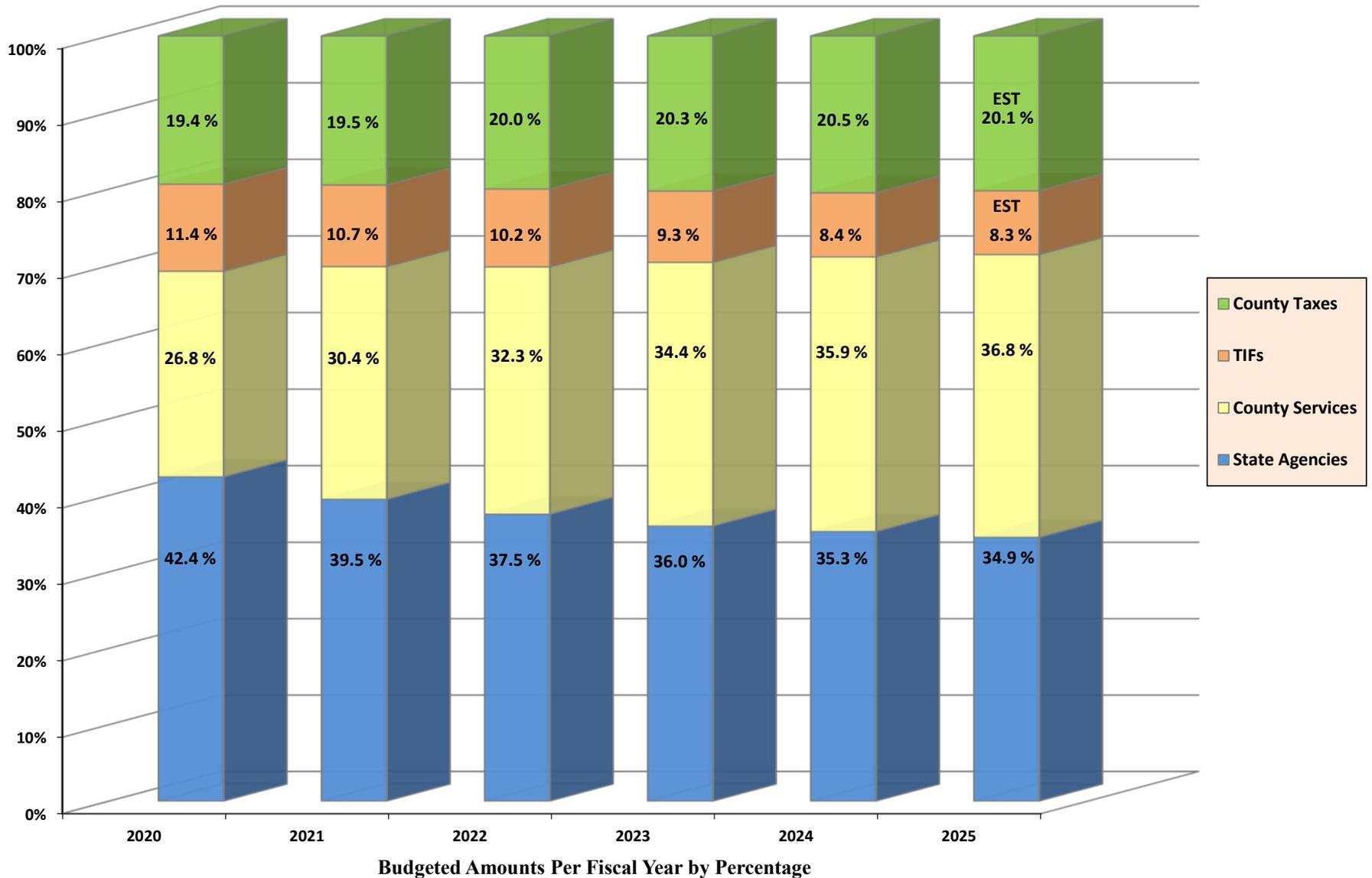
CHARTS AND GRAPHS

**UT Education and Services Fund
 Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue
 Fiscal Years 2020 to 2025**

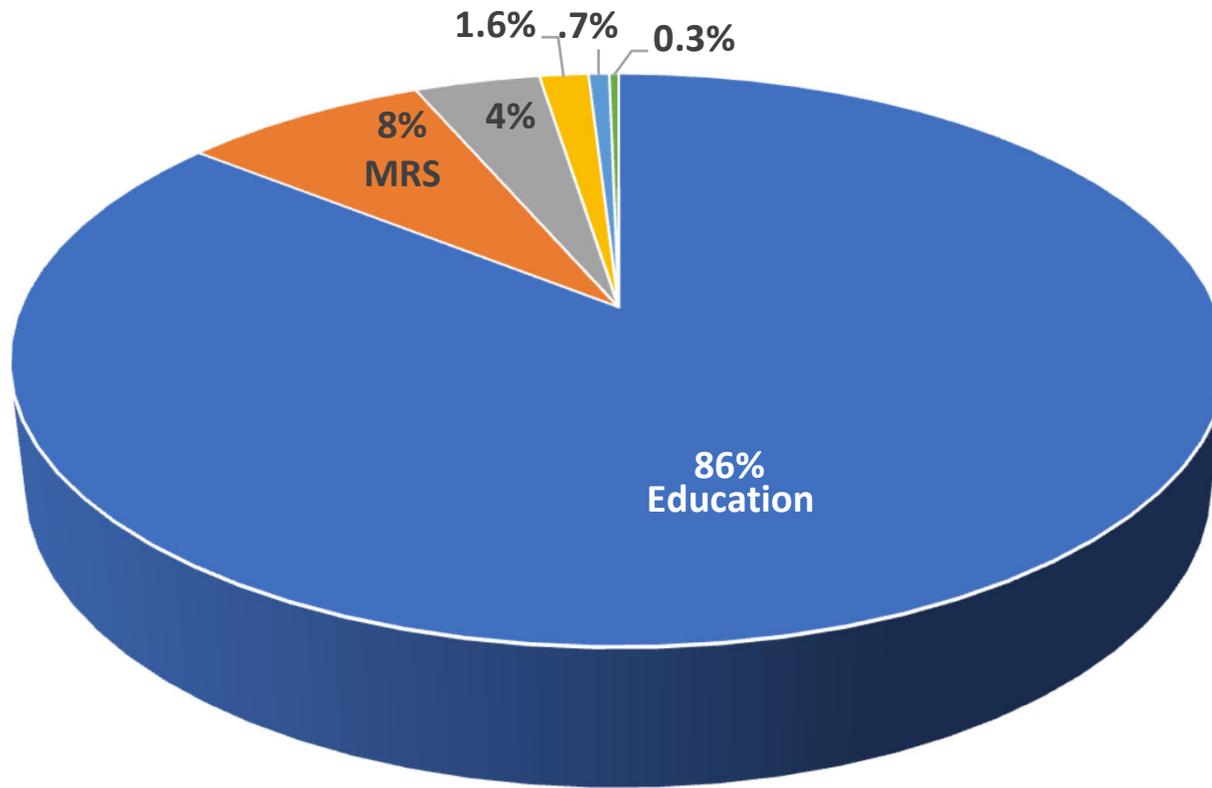


UT Education and Services Fund

Historical Municipal Cost Component Percentages with UT County Taxes - Net of Revenue Fiscal Years 2020 to 2025

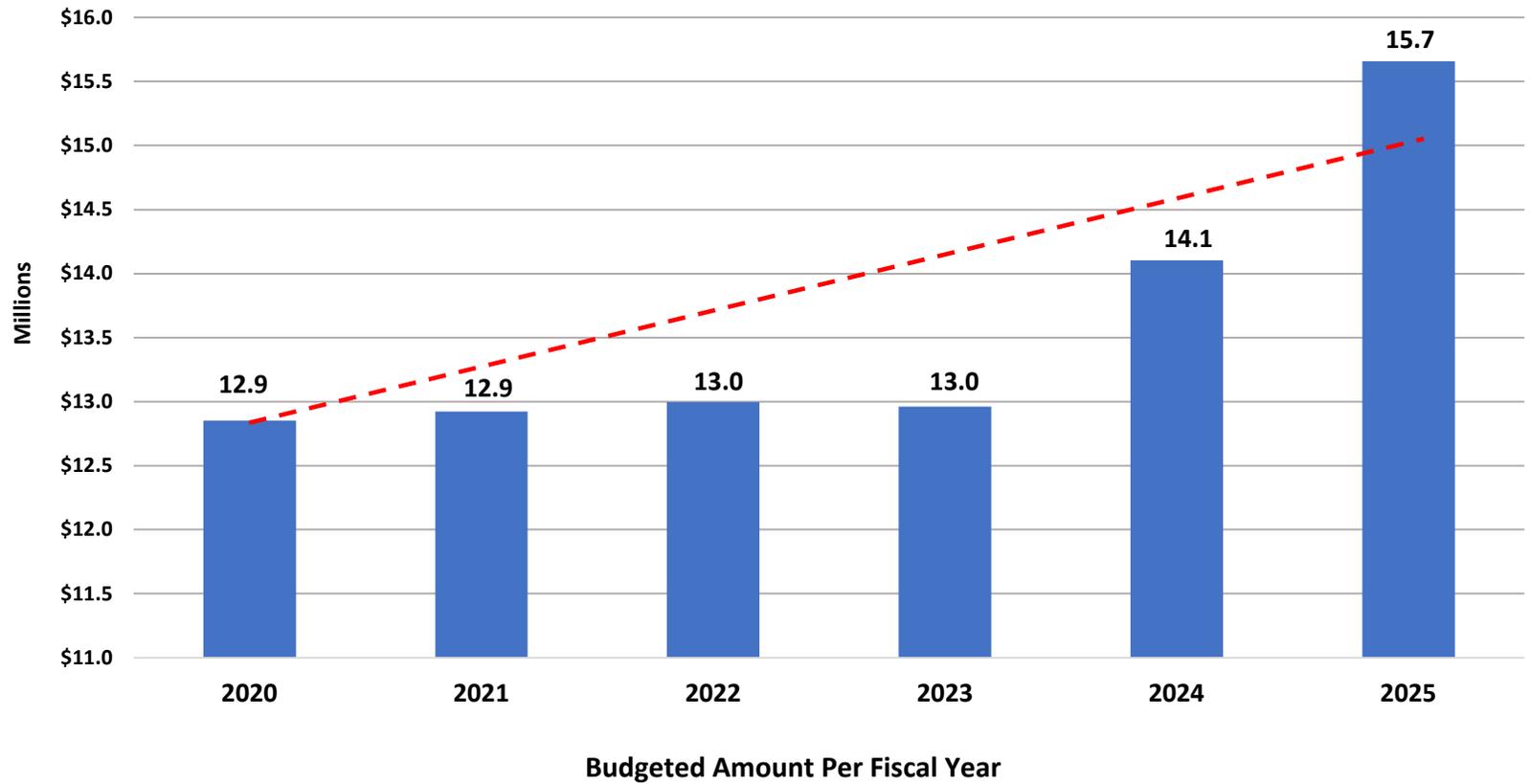


UT Education and Services Fund FY25 MCC State Agency Budget Components - Percentage by Agency



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

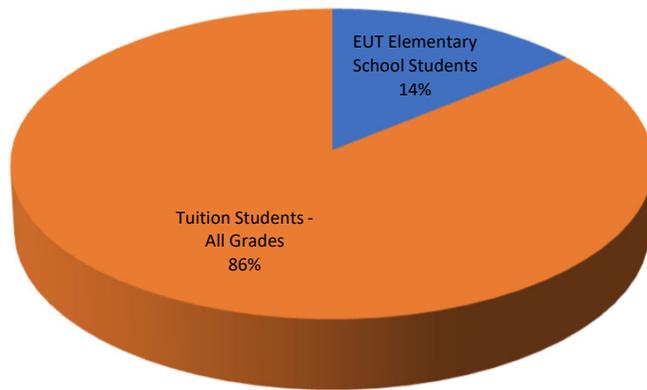
**UT Education and Services Fund
Selected State Agencies Component - Education (EUT) - Fiscal Years 2020 to 2025
with Linear Trendline**



EUT Student Enrollment by Category

For School Year 2024

School Year 2024 Enrollments are Estimates
based on October 30, 2023 Enrollments



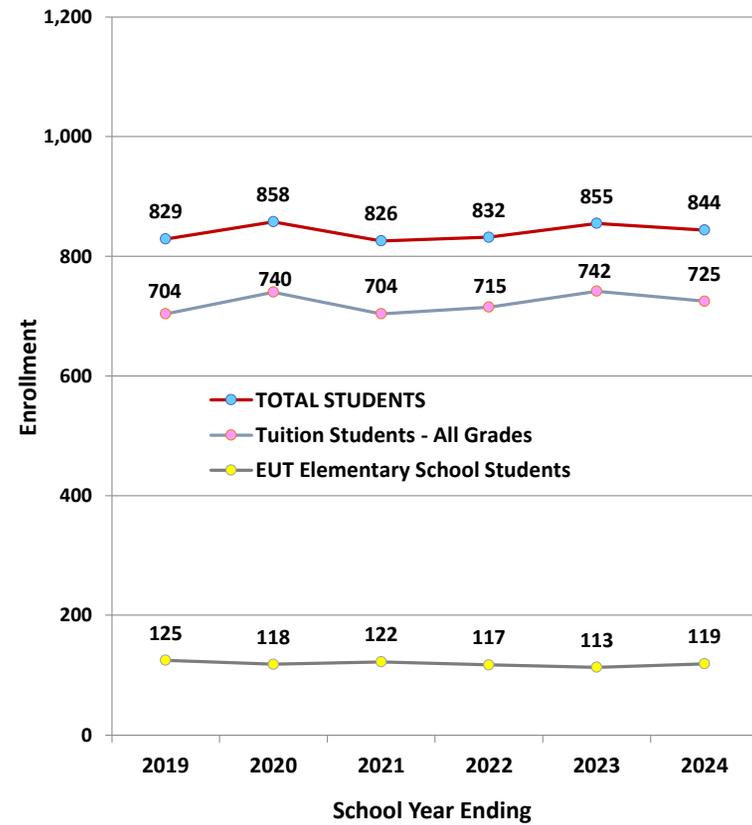
Total 2024 Student Enrollment - 844

■ EUT Elementary School Students ■ Tuition Students - All Grades

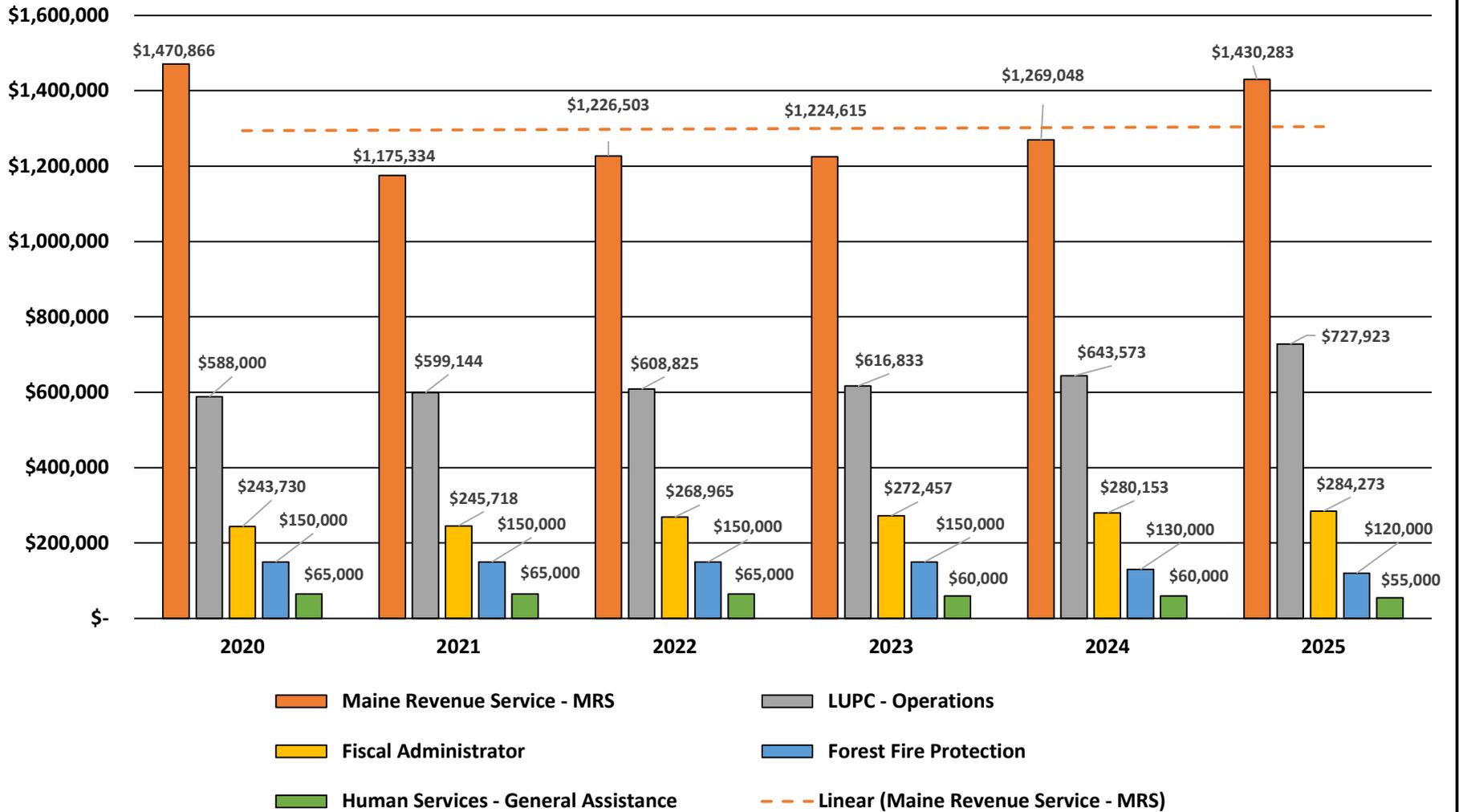
Historical EUT Student Enrollment

For School Years 2019 to 2024

School Year 2024 Enrollments are Estimates
based on October 30, 2023 Enrollments

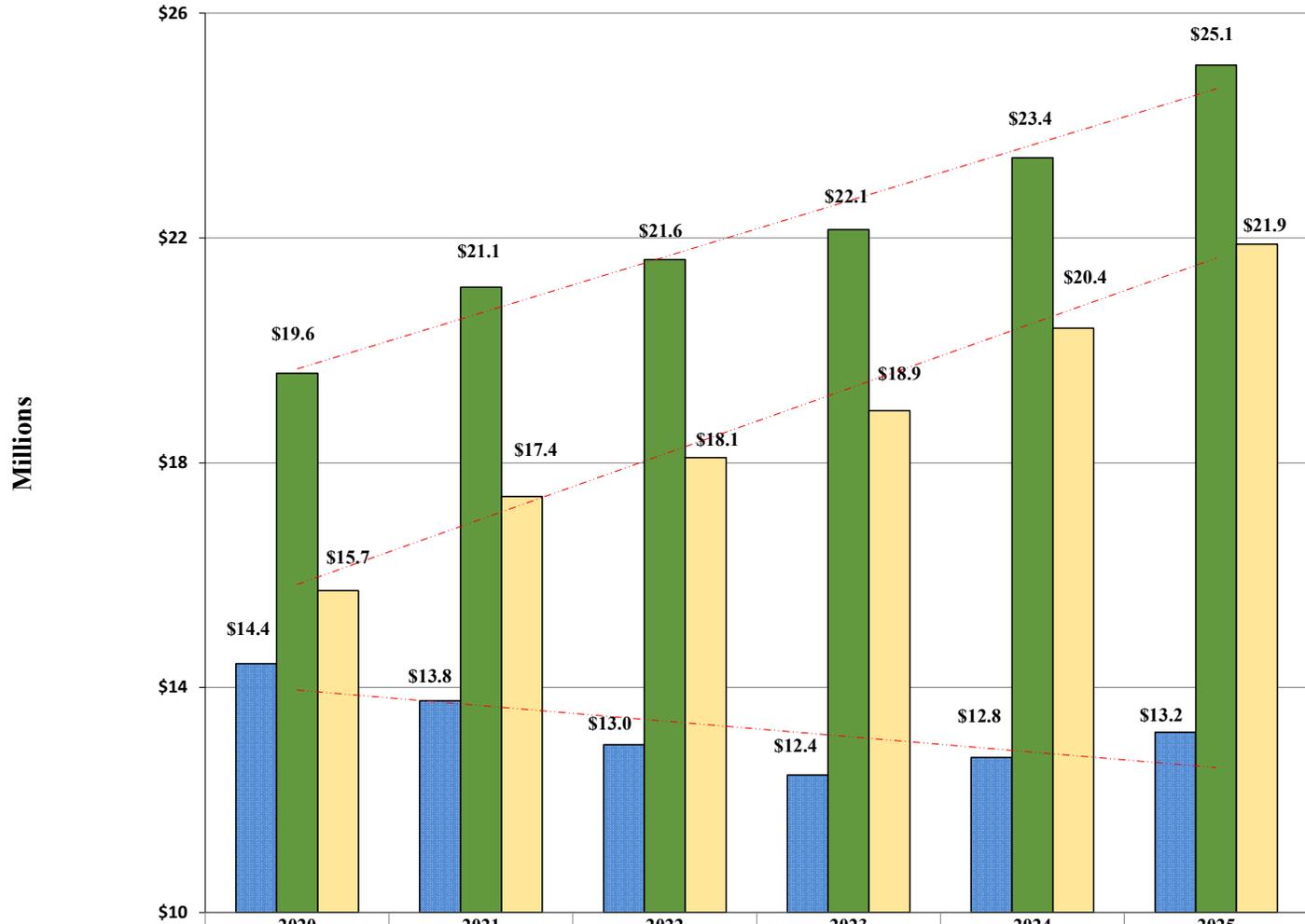


**UT Education and Services Fund
Selected State Agencies Components Other Than Education - Fiscal Years 2019 to 2024
with Linear Trendline for Maine Revenue Services Operations**



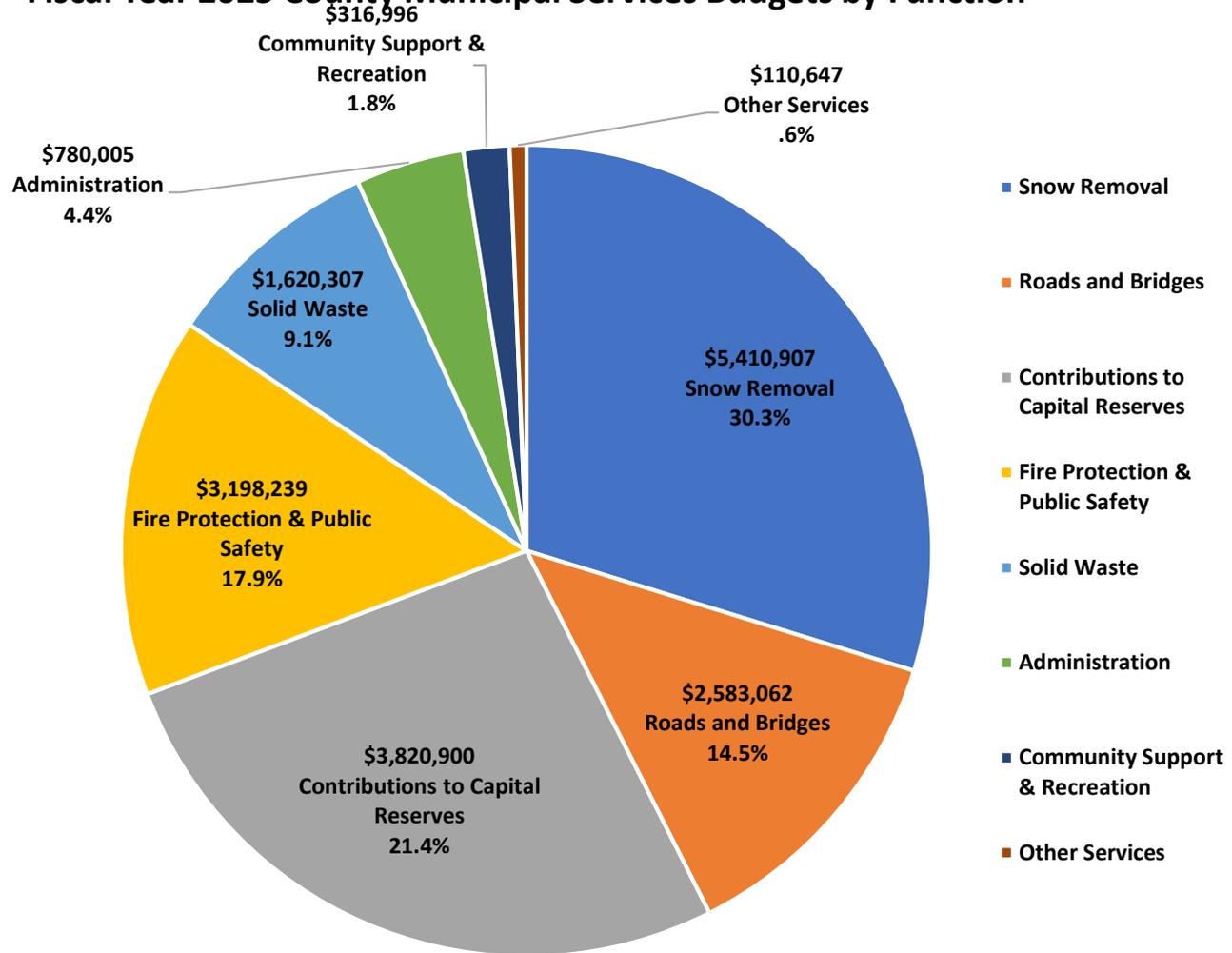
UT Education and Services Fund

State Agency and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2020 to 2025
County Budget Totals: 1) With TIFs and 2) Without TIFs



■ State Agencies	14,424,518	13,769,159	12,986,129	12,444,596	12,758,102	13,207,224
■ County Services and Taxes, with TIFs	19,592,480	21,123,033	21,615,854	22,145,825	23,425,139	25,079,285
■ County Services and Taxes, without TIFs	15,724,961	17,401,896	18,093,938	18,927,768	20,397,222	21,889,418

UT Education and Services Fund Fiscal Year 2025 County Municipal Services Budgets by Function



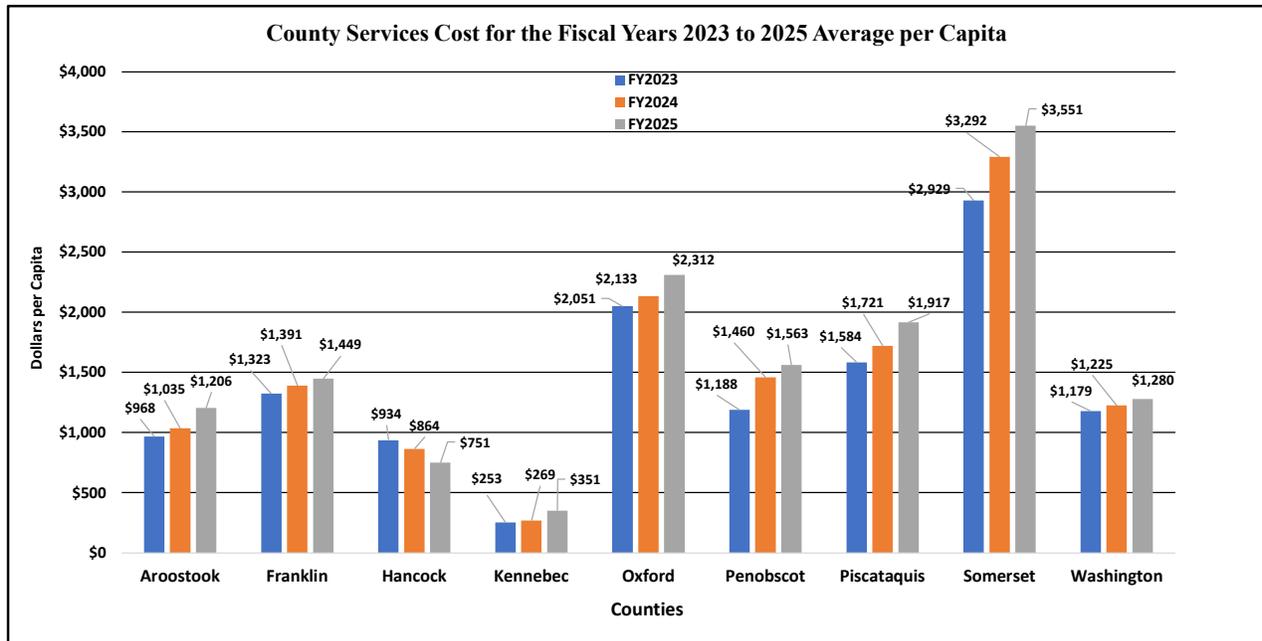
**Gross County Service Budgets without Revenue Deductions
Fiscal Year 2025 - \$17.8 Million in County Service Budgets**

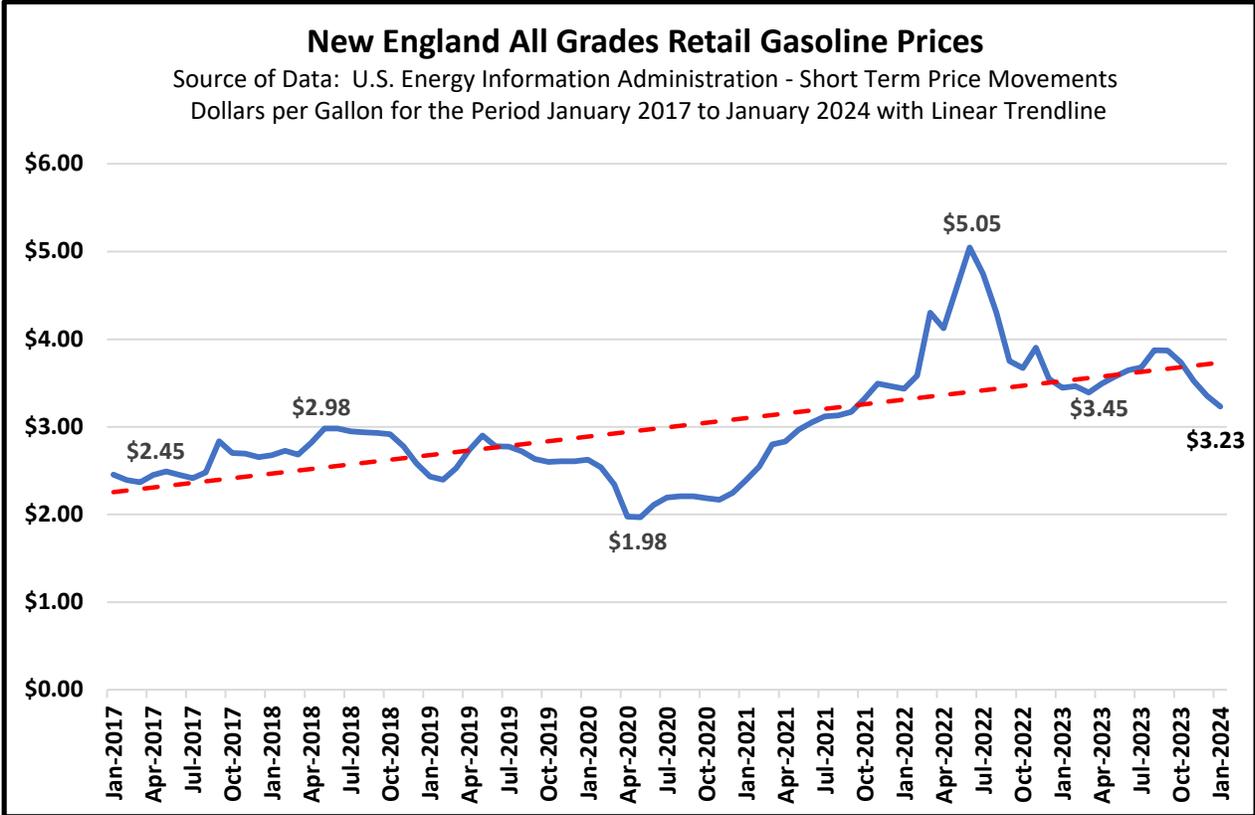
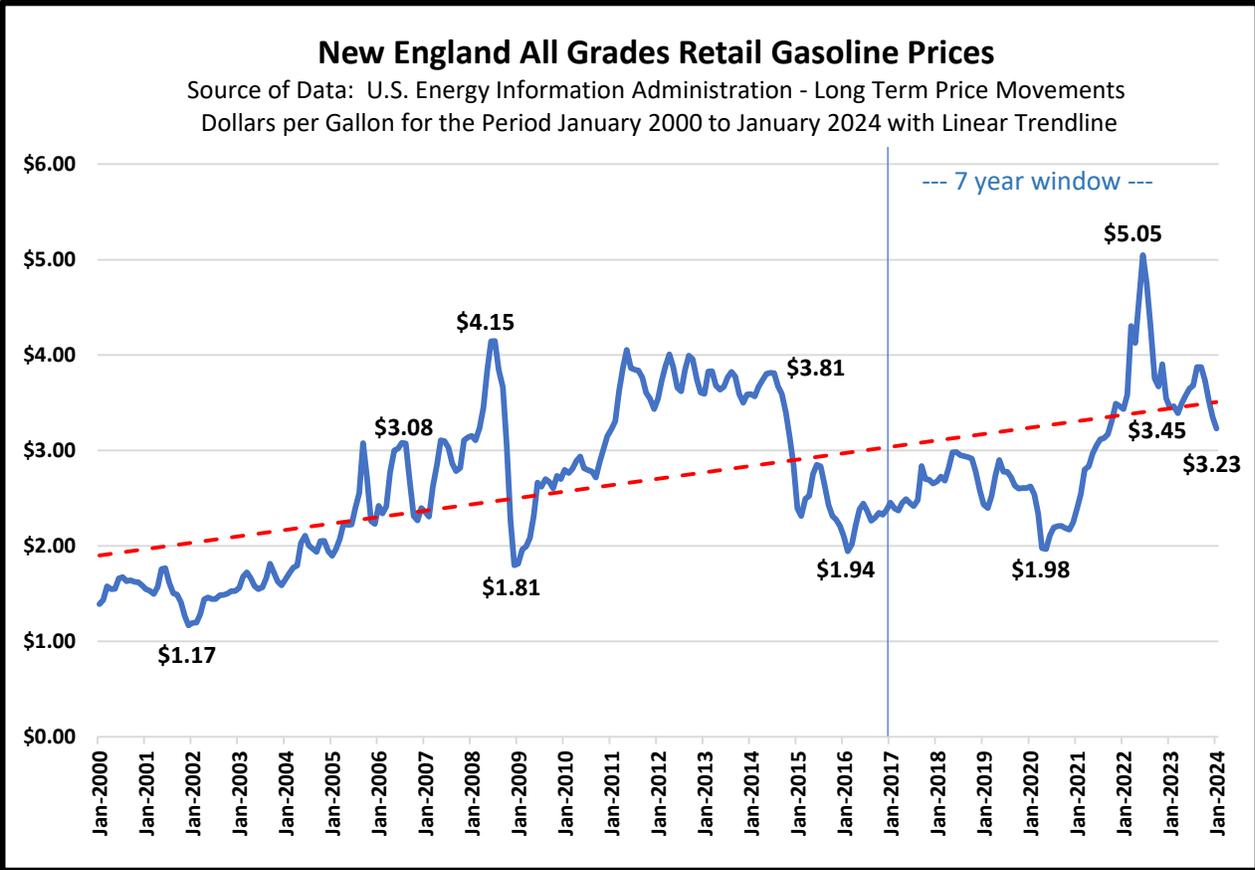
SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY *

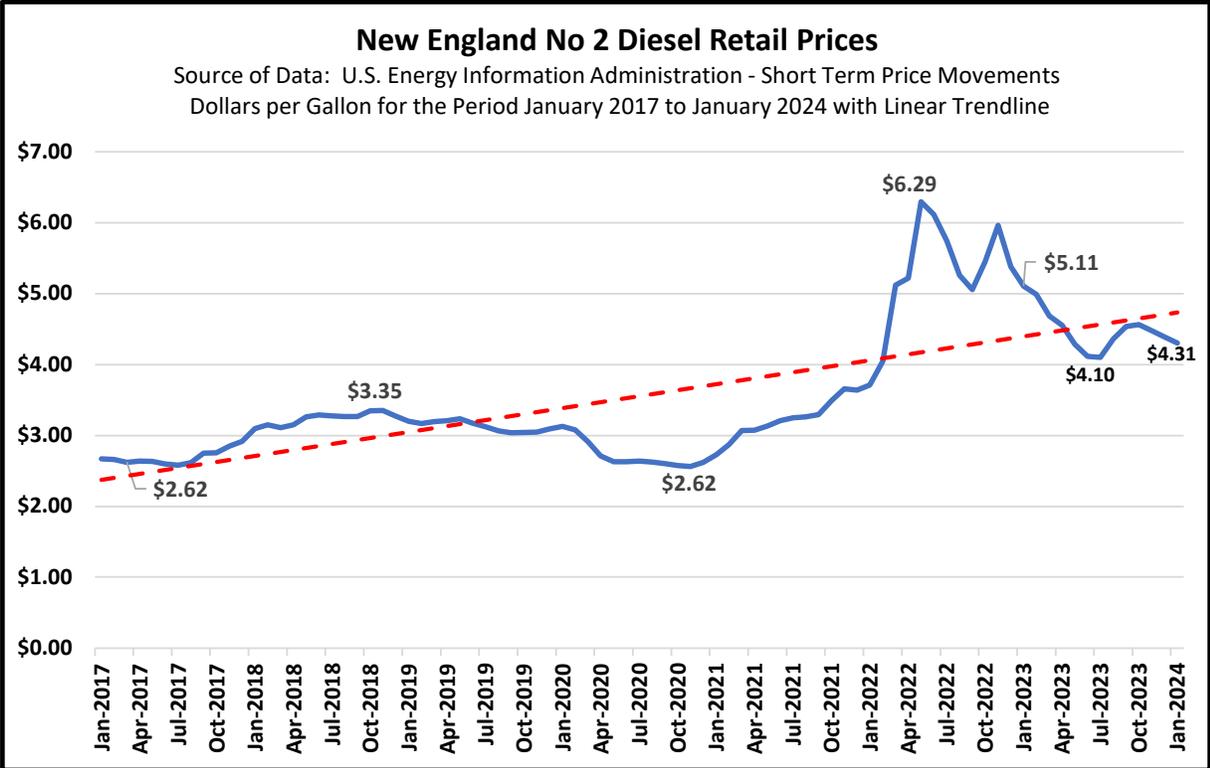
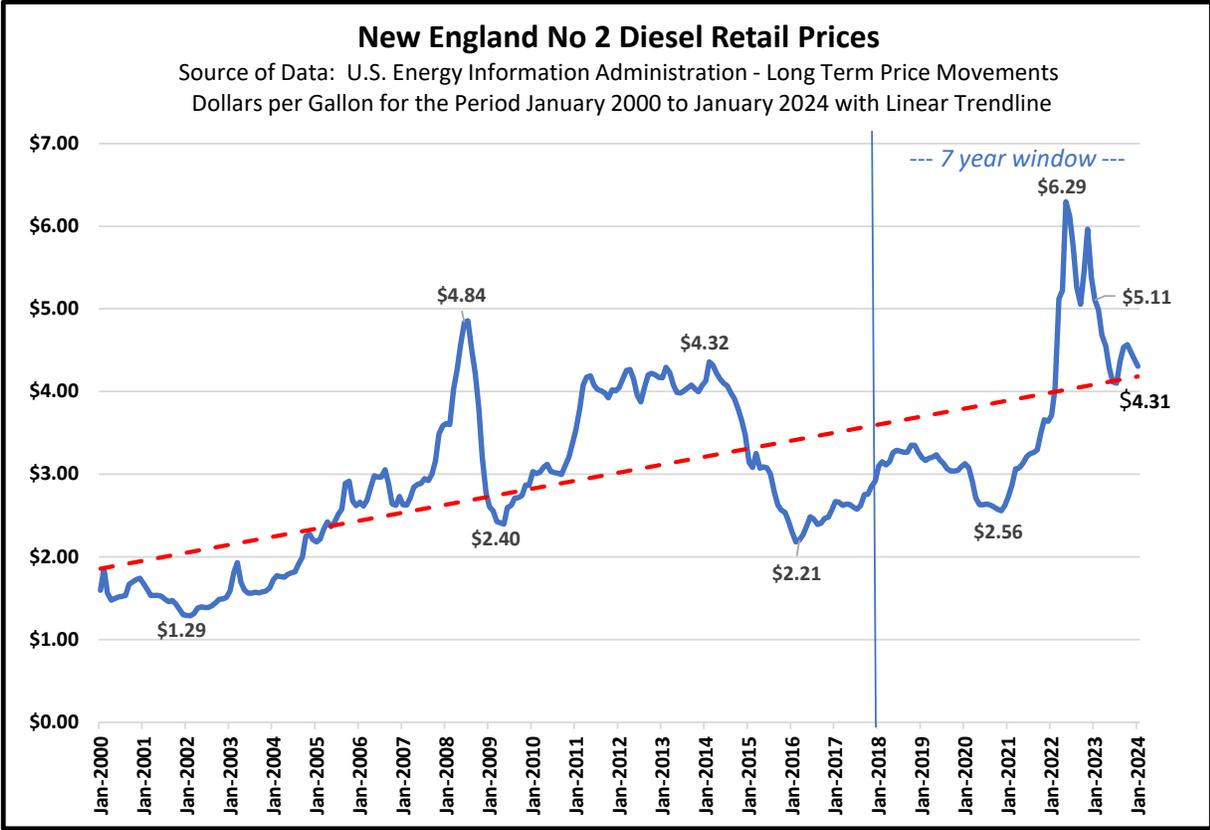
<u>County</u>	FY 2023		FY 2024		FY 2025 <u>Per Capita</u>	US Census 2020 <u>UT Resident</u> <u>Population</u>	2025 County Services <u>Tax Assessment</u>
	<u>Per Capita</u>	<u>Tax Assessment</u>	<u>Per Capita</u>	<u>Tax Assessment</u>			
Aroostook	\$968	\$1,875,014	\$1,035	\$2,003,645	\$1,206	1,936	\$2,332,958
Franklin	1,323	1,308,216	1,391	1,375,281	1,449	989	1,432,782
Hancock	934	204,512	864	189,107	751	219	164,355
Kennebec	253	9,125	269	9,662	351	36	12,620
Lincoln**	31,798	31,798	29,013	29,013	83,837	1	83,837
Oxford	2,051	1,645,000	2,133	1,710,625	2,312	802	1,854,047
Penobscot	1,188	1,521,141	1,460	1,868,069	1,563	1,280	1,999,755
Piscataquis	1,584	1,609,793	1,721	1,747,599	1,917	1,016	1,946,775
Somerset	2,929	2,246,513	3,292	2,524,640	3,551	767	2,724,299
Washington	1,179	1,464,444	1,225	1,520,948	1,280	1,242	1,589,668
		<u>\$11,915,556</u>		<u>\$12,978,589</u>		<u>8,288</u>	<u>\$14,141,096</u>
Straight Average of Services Cost Per Capita	<u>\$4,912</u>		<u>\$4,240</u>		<u>\$9,822</u>		
Weighted Average of Services Cost Per Capita Based on 2020 Census	<u>\$1,438</u>		<u>\$1,566</u>		<u>\$1,706</u>		
% change			8.9%		8.9%		

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

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







**FISCAL YEAR 2025
MCC BUDGET ANALYSIS**

ANALYSIS OF MUNICIPAL COST COMPONENTS BUDGETS WORK SESSION - FISCAL YEAR 2025

STATE AGENCY SERVICES

Total UT State Agency Service budgets increased 10.9%, or \$1,790,468 from \$16,485,915 in FY24 to \$18,276,383 in FY25. 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 · \$284,273

The budget increased 1.5% or \$4,120 from \$280,153 in FY24 to \$284,273 in FY25.

- This increase supports the personal services step increase and cost of benefits reflected in the FY24/25 proposed biennial budget; the cost of the annual Unorganized Territory (UT) financial statement audit performed by a private public accounting firm; the printing and distribution of the annual report; and the payment to the Passamaquoddy Tribe required by Title 36 MRSA §1605 (2-B). This payment is due to the property tax assessed on reservation out-parcels located in the Passamaquoddy Tribe reservation in the Indian Township. The Passamaquoddy Tribe provides governmental services to these Indian Township out-parcel residents.

Department of Education – Education in the Unorganized Territory (EUT) · \$15,658,904

The budget increased 11.0% or \$1,555,763 from \$14,103,141 in FY24 to \$15,658,904 in FY25.

- The budget increase of 11.0% is due to the net effect of the personal services step increase and cost of benefits reflected in the FY24/25 proposed biennial budget and the existing filled positions. The EUT budget has been increased by \$517,000 for tuition rate increases and an additional one-time budget amount of \$1,000,000 for the first and second phases of school renovations.
- This budget will provide education, transportation, and special education services to approximately 844 UT pupils. The breakdown of enrolled UT students is as follows:

EUT Enrollment - Category	April 1, 2017	April 1, 2018	April 1, 2019	April 1, 2020	April 1, 2021	April 1, 2022	April 1, 2023	Estimated April 1, 2024
Edmunds School, Washington County	60	55	66	60	66	66	69	73
Connor School, Aroostook County	36	34	33	39	42	38	30	30
Kingman Elementary, Penobscot County	11	15	26	19	14	13	14	16
Total UT Elementary School Students	107	104	125	118	122	117	113	119
Tuition Students - All Grades	741	758	704	740	704	715	742	725
Total Number of EUT Students	848	862	829	858	826	832	855	844

Agriculture, Conservation and Forestry – Forest Fire Protection · \$120,000

- 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 been reduced \$10,000 from FY24 to FY25.

Human Services – General Assistance · \$55,000

- 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 been reduced \$5,000 from FY24 to FY25.

Maine Revenue Services - Property Tax Assessment and Operations · \$1,430,283

The budgeted amount increased 12.7% or \$161,235 from \$1,269,048 in FY24 to \$1,430,283 in FY25.

- 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.
- This increase supports the personal services step increase and cost of benefits reflected in the FY24/25 proposed biennial budget and the biennial budget initiatives to reorganize property appraiser positions into revenue agent positions.
- All other expenditures increased by 1% or \$2,333 from FY24. These expenditures include the cost of a canoe and related equipment required to access the UT remote properties.

Agriculture, Conservation and Forestry – Land Use Planning Commission (LUPC) · \$643,573

- 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 13.1% or \$84,350 from \$643,573 in FY24 to \$727,923 in FY25.
- 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 \$5,199,450,000 for Tax Year 2024 which is a 13.1% increase from prior year.

COUNTY SERVICES AND TIF

Total UT County Services increased 9.0% or \$1,162,507 from \$12,978,589 in FY24 to \$14,141,096 in FY25. 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 · \$2,332,958 UT Budget

- This budgeted amount increased 16.4%, or \$329,313 from \$2,003,645 in FY24 to \$2,332,958 in FY25. (reference page 33)
 - County Services increased by 6.0% or \$116,856.
 - Solid Waste increased by 15.2% or \$24,109 due to increases in the cost of providing this service in southern Aroostook County - Benedicta, Silver Ridge, Bancroft.
 - Fire protection support is under review for various townships
 - Road maintenance increased 10.8% or \$37,848 due to increased traffic and rain damage.
 - Use of Unassigned Fund Balance decreased by \$10,000.
 - Capital reserves increased by 43.5% or \$215,000 to support the fire station project plan.

Franklin County · \$1,432,782 UT Budget

- This budgeted amount increased 4.2% or \$57,501 from \$1,375,281 in FY24 to \$1,432,782 in FY25. (reference page 35)
 - County Services increased by 17.3% or \$265,749.
 - Roads and Bridges increased by 29.6% or \$82,710 related to roads requiring additional maintenance and rain damage repair.
 - Snow removal increased by 18.2% or \$121,879 due to new contracts supporting various townships – Freeman, Salem, Madrid - and salt costs.
 - Solid Waste increased by 22.3% or \$40,468 due to increases in short term rental use and contract cost supporting – Madrid, Salem, Coburn Gore, and Lang townships.
 - Unassigned Fund Balance of \$300,000 was available to offset increased costs.

Note: FY24 is the fifteenth 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	2021-2022	2022-2023	2023-2024	Total
\$13,986,828	\$903,151	\$788,204	\$726,383	\$16,404,565

Hancock County · \$164,355 UT Budget

- This budgeted amount decreased 13.1% or \$24,752 from \$189,107 in FY24 to \$164,355 in FY25. (reference page 37)
 - County Services increased by 8.6% or \$25,700 for solid waste and public safety.
 - Excise Tax increased by 33.3% or \$10,000.
 - Unassigned Fund Balance increased by 27.2% or \$28,737.

Note: FY24 is the eleventh year of a 20-year capture of assessed value for the Ol’s Bull Hill TIF District in the Unorganized Territory.

Fiscal Year - Actual TIF Payments				
Prior Years	2021-2022	2022-2023	2023-2024	Total
\$3,835,956	\$480,228	\$499,257	\$477,878	\$5,293,319

Kennebec County · \$12,620 UT Budget

- This budgeted amount increased by 30.6% or \$2,958 from \$9,662 in FY24 to \$12,620 in FY25. (reference page 39)
 - The increase in County Services of \$3,758 for the Unity Township solid waste, snow removal and FP&PS was offset by an increase in use of Unassigned Fund Balance of \$800.

Lincoln County · \$83,837 UT Budget

- This budgeted amount increased by 189.0% or \$54,824 from \$29,013 in FY24 to \$83,837 in FY25. (reference page 41)
 - Most of this increase is due to the additional repair, ditching, and culvert replacement required in Hibberts Gore.

Oxford County · \$1,854,047 UT Budget

- This budgeted amount increased 8.4% or \$143,422 from \$1,710,625 in FY24 to \$1,854,047 in FY25. (reference page 43)
 - County Services increased by 10.4% or \$122,000.
 - Snow Removal increased by 21.6% or \$80,000 due to new contract renewal.
 - Road maintenance has increased \$25,000 for rain damage repair.
 - Contributions to Capital Reserve increased by 3.6% or \$25,000.

Penobscot County · \$1,999,755 UT Budget

- This budgeted amount increased 7.0% or \$131,686 from \$1,868,069 in FY24 to \$1,999,755 in FY25. (reference page 45)
 - County Services increased by 11.0% or \$208,046.
 - FP&PS increased by 37.0% or 126,756 due to increases in contracted fire protection with the towns of Howland and Milford and increases in contracted ambulance service with the towns of Millinocket and Old Town.
 - Solid Waste increased by 17.1% or \$42,616 due to increased PERC tipping fees.
 - Excise Tax revenue increased by \$45,000 for FY25.

Note: FY24 is the eighth 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	2021-2022	2022-2023	2023-2024	Total
\$2,657,562	\$577,144	\$562,829	\$687,064	\$4,484,599

Piscataquis County · \$1,946,775 UT Budget

- This budgeted amount increased 11.4% or \$199,176 from \$1,747,599 in FY24 to \$1,946,775 in FY25. (reference page 47)
 - County Services increased by 9.2%, or \$158,976.
 - Snow Removal increased by 11.1% or \$94,526 due to contract renewal and limited bids offered to service Blanchard, Lily Bay, and Frenchtown townships.
 - Contribution to Capital Reserve increased by 25.5% or \$95,000 for continued work on needed road repair and paving.
 - Other revenue increased by \$51,300 primarily due to Nature Conservancy contribution.

Somerset County · \$2,724,299 UT Budget

- This budgeted amount increased 7.9% or \$199,659 from \$2,524,640 in FY24 to \$2,724,299 in FY25. (reference page 49)
 - County Services increased by 4.0% or \$86,683.
 - Roads and Bridges increased 10.0% or \$29,287 for additional road repair and maintenance.
 - FP&PS services increased by 6.5% or \$49,873 for the additional cost of ambulance service coverage.
 - Contributions to Capital Reserve increased by 19.7% or \$154,000 to repair roads damaged by heavy rains.
 - Other Revenue increased \$40,500.

Note: FY24 is the eighth 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	2021-2022	2022-2023	2023-2024	Total
\$3,680,663	\$833,979	\$838,914	\$981,898	\$6,335,454

Washington County · \$1,589,668 UT Budget

- This budgeted amount increased 4.5% or \$68,720 from \$1,520,948 in FY24 to \$1,589,668 in FY25. (reference 51)
 - County Services increased by 3.6% or \$50,574.
 - Snow Removal increased by 4.8% or \$23,928 for increased costs.
 - Solid Waste increased by 12.0% or \$13,013 for contract renewals.
 - Contributions to Capital Reserve decreased by 1.9% or \$8,500.
 - Excise Tax revenue decrease by 3.2% or \$7,907.

Note: FY24 is the fourteenth year of a 20-year capture of assessed value for Washington County’s TIF District in the Unorganized Territory.

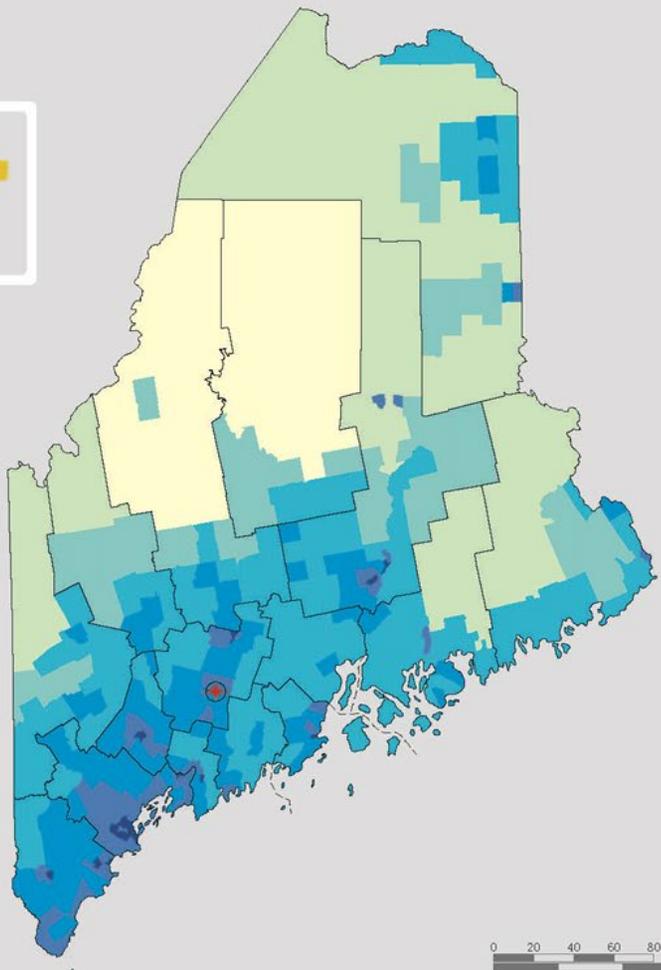
Fiscal Year - Actual TIF Payments				
Prior Years	2021-2022	2022-2023	2023-2024	Total
\$10,816,421	\$404,526	\$360,092	\$314,295	\$11,895,334

COUNTY BUDGET ANALYSIS

2010 Census: Maine Profile

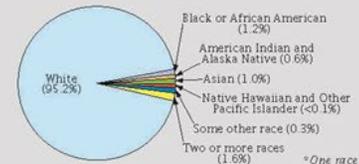
Population Density by Census Tract

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



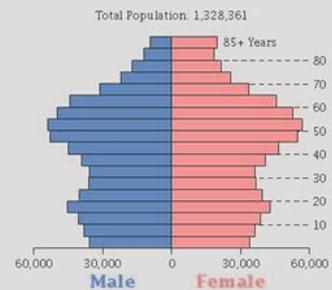
U.S. Department of Commerce Economics and Statistics Administration U.S. CENSUS BUREAU

State Race* Breakdown



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

Population by Sex and Age



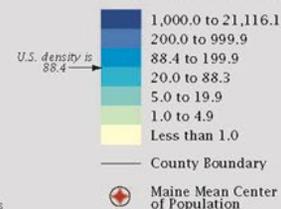
Housing Tenure

Total Occupied Housing Units:
557,219

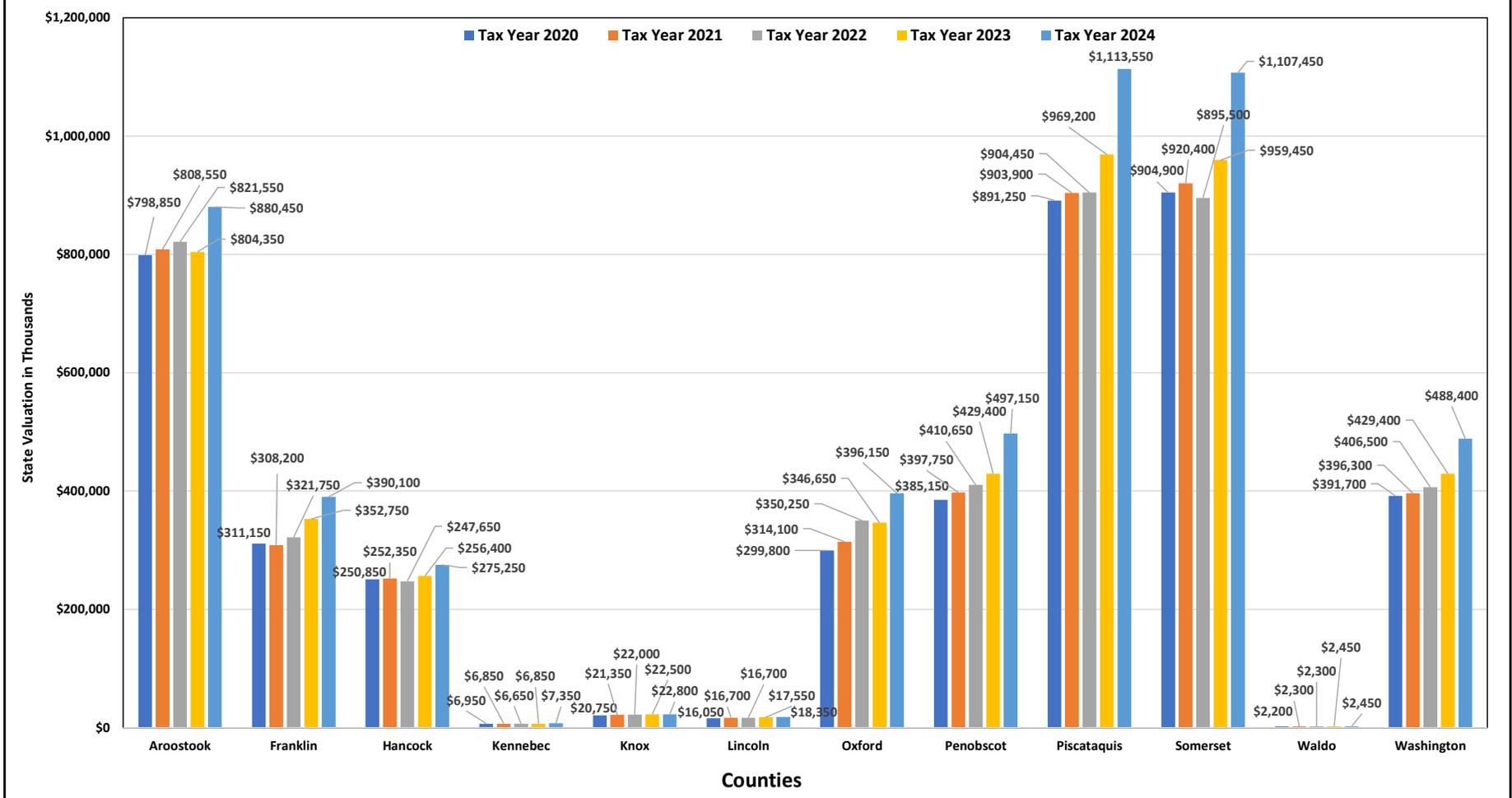
71.3% Owner Occupied 28.7% Renter Occupied

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

People per Square Mile by Census Tract



State Valuation Unorganized Territory by County for Tax Years 2020-2024



UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2025

Totals by Service Category

	<u>2020</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 1,823,034	\$ 1,778,622	(2.4)	\$ 1,968,110	10.7	\$ 2,212,328	12.4	\$ 2,374,097	7.3	\$ 2,583,062	8.8
Snow Removal	3,973,746	4,144,194	4.3	4,356,408	5.1	4,502,333	3.3	5,063,939	12.5	5,410,907	6.9
Solid Waste	1,201,364	1,219,029	1.5	1,224,917	0.5	1,353,224	10.5	1,457,913	7.7	1,620,307	11.1
Fire Protection & Public Safety	1,591,545	2,108,290	32.5	2,209,567	4.8	2,523,972	14.2	2,955,307	17.1	3,198,239	8.2
Community Support & Recreation	251,146	254,014	1.1	256,796	1.1	250,887	(2.3)	256,269	2.1	316,996	23.7
Other Services	74,666	92,951	24.5	97,273	4.6	88,790	(8.7)	92,291	3.9	110,647	19.9
Subtotal County Services	<u>8,915,501</u>	<u>9,597,100</u>	<u>7.6</u>	<u>10,113,071</u>	<u>5.4</u>	<u>10,931,534</u>	<u>8.1</u>	<u>12,199,817</u>	<u>11.6</u>	<u>13,240,158</u>	<u>8.5</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	19,000	1,000	(94.7)	13,000	1,200.0	8,000	(38.5)	9,000	12.5	59,350	559.4
Contributions to Capital Reserve	2,495,751	3,715,237	48.9	2,858,990	(23.0)	3,122,750	9.2	3,277,750	5.0	3,761,550	14.8
Subtotal Other	<u>2,514,751</u>	<u>3,716,237</u>	<u>47.8</u>	<u>2,871,990</u>	<u>(22.7)</u>	<u>3,130,750</u>	<u>9.0</u>	<u>3,286,750</u>	<u>5.0</u>	<u>3,820,900</u>	<u>16.3</u>
Administration	<u>578,103</u>	<u>604,381</u>	<u>4.5</u>	<u>605,162</u>	<u>0.1</u>	<u>653,418</u>	<u>8.0</u>	<u>701,442</u>	<u>7.3</u>	<u>780,005</u>	<u>11.2</u>
Total County Services Budget	<u>12,008,355</u>	<u>13,917,718</u>	<u>15.9</u>	<u>13,590,223</u>	<u>(2.4)</u>	<u>14,715,702</u>	<u>8.3</u>	<u>16,188,008</u>	<u>10.0</u>	<u>17,841,063</u>	<u>10.2</u>
Estimated Revenues											
Local Road Assistance	(530,158)	(527,360)	(0.5)	(511,831)	(2.9)	(541,472)	5.8	(541,912)	0.1	(631,068)	16.5
Excise Taxes	(1,639,738)	(1,632,000)	(0.5)	(1,482,000)	(9.2)	(1,717,000)	15.9	(1,787,000)	4.1	(1,854,093)	3.8
Snowmobile	(3,144)	(3,500)	11.3	(3,350)	(4.3)	(3,000)	(10.4)	(3,000)	-	(2,745)	(8.5)
Other	(309,844)	(287,651)	(7.2)	(252,945)	(12.1)	(244,719)	(3.3)	(435,085)	77.8	(633,528)	45.6
Subtotal Revenues	<u>(2,482,884)</u>	<u>(2,450,511)</u>	<u>(1.3)</u>	<u>(2,250,126)</u>	<u>(8.2)</u>	<u>(2,506,191)</u>	<u>11.4</u>	<u>(2,766,997)</u>	<u>10.4</u>	<u>(3,121,434)</u>	<u>12.8</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	<u>(393,022)</u>	<u>(861,222)</u>	<u>119.1</u>	<u>(166,405)</u>	<u>(80.7)</u>	<u>(293,955)</u>	<u>76.7</u>	<u>(442,422)</u>	<u>50.5</u>	<u>(578,533)</u>	<u>30.8</u>
Tax Commitment	<u>9,132,449</u>	<u>10,605,985</u>	<u>16.1</u>	<u>11,173,692</u>	<u>5.4</u>	<u>11,915,556</u>	<u>6.6</u>	<u>12,978,589</u>	<u>8.9</u>	<u>14,141,096</u>	<u>9.0</u>
*Anticipated TIF Tax Commitment	<u>3,867,519</u>	<u>3,721,137</u>	<u>(3.8)</u>	<u>3,521,916</u>	<u>(5.4)</u>	<u>3,218,057</u>	<u>(8.6)</u>	<u>3,027,917</u>	<u>(5.9)</u>	<u>3,189,868</u>	<u>5.3</u>
**Total Tax Commitment	<u>\$ 12,999,968</u>	<u>\$ 14,327,122</u>	<u>10.2</u>	<u>\$ 14,695,608</u>	<u>2.6</u>	<u>\$ 15,133,613</u>	<u>3.0</u>	<u>\$ 16,006,506</u>	<u>5.8</u>	<u>\$ 17,330,964</u>	<u>8.3</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

County Comparison For the Year Ended June 30, 2025

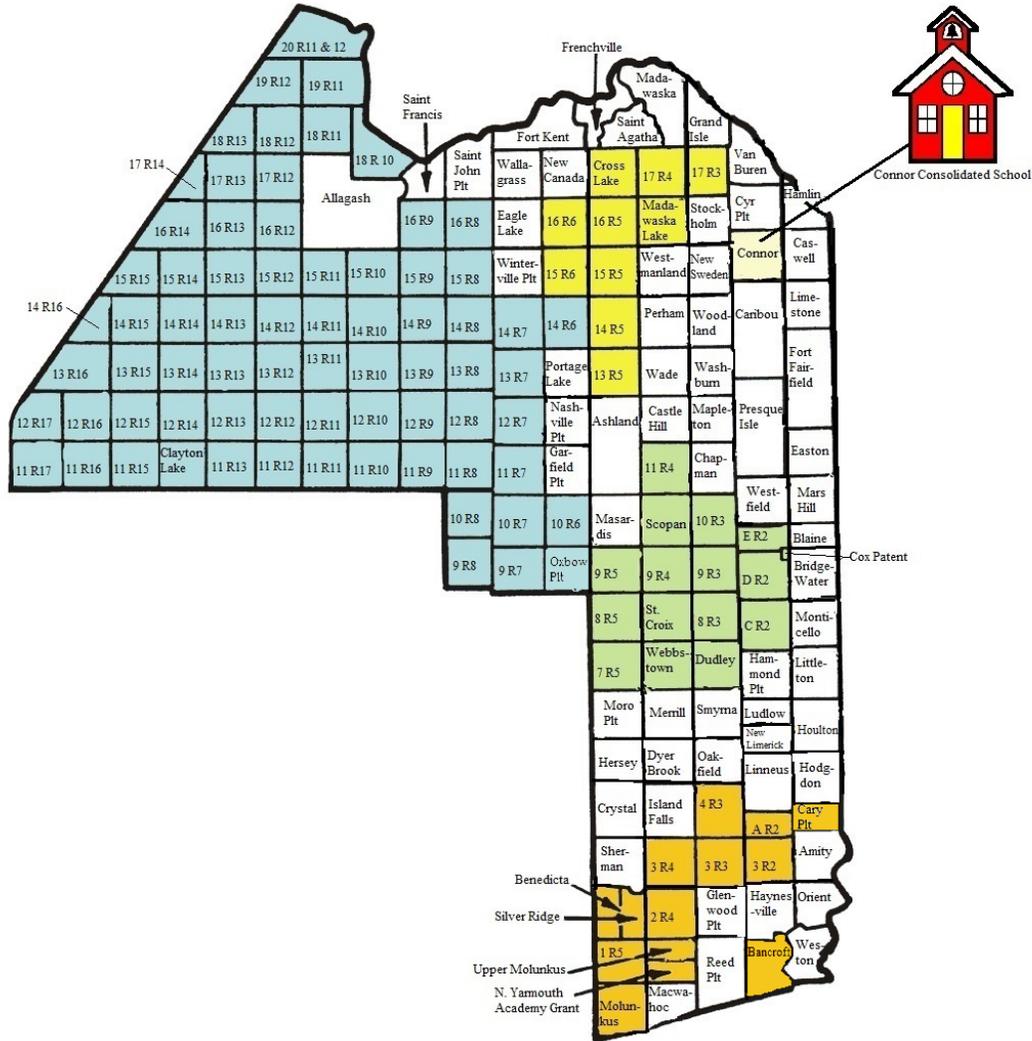
Totals by County and Service Category

	<u>Aroostook</u>	<u>Franklin</u>	<u>Hancock</u>	<u>Kennebec</u>	<u>Lincoln</u>	<u>Oxford</u>	<u>Penobscot</u>	<u>Piscataquis</u>	<u>Somerset</u>	<u>Washington</u>	<u>Total</u>
County Services:											
Roads and Bridges	\$ 389,824	\$ 361,710	\$ 87,300	\$ -	\$ 15,000	\$ 350,000	\$ 111,850	\$ 355,050	\$ 321,563	\$ 590,765	\$ 2,583,062
Snow Removal	630,250	791,485	95,000	8,000	7,500	450,000	1,168,904	947,900	789,781	522,087	5,410,907
Solid Waste	183,188	221,689	35,000	7,706	-	135,000	292,237	325,400	298,707	121,380	1,620,307
Fire Protection & Public Safety	720,951	407,370	91,500	7,500	-	325,000	469,500	197,300	816,243	162,875	3,198,239
Community Support & Recreation	135,019	16,130	1,650	-	-	18,500	53,460	26,300	38,737	27,200	316,996
Other Services	7,121	3,500	14,300	1,214	-	11,000	5,800	32,225	10,250	25,237	110,647
Subtotal County Services	<u>2,066,353</u>	<u>1,801,884</u>	<u>324,750</u>	<u>24,420</u>	<u>22,500</u>	<u>1,289,500</u>	<u>2,101,751</u>	<u>1,884,175</u>	<u>2,275,281</u>	<u>1,449,544</u>	<u>13,240,158</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	1,000	-	58,350	-	-	-	-	-	59,350
Contributions to Capital Reserve	708,750	171,800	27,000	1,000	-	725,000	288,000	468,000	935,000	437,000	3,761,550
Subtotal Other	<u>708,750</u>	<u>171,800</u>	<u>28,000</u>	<u>1,000</u>	<u>58,350</u>	<u>725,000</u>	<u>288,000</u>	<u>468,000</u>	<u>935,000</u>	<u>437,000</u>	<u>3,820,900</u>
Administration	<u>145,055</u>	<u>98,684</u>	<u>17,638</u>	<u>-</u>	<u>4,043</u>	<u>100,725</u>	<u>119,488</u>	<u>116,500</u>	<u>130,708</u>	<u>47,164</u>	<u>780,005</u>
Total County Services Budget	<u>2,920,158</u>	<u>2,072,368</u>	<u>370,388</u>	<u>25,420</u>	<u>84,893</u>	<u>2,115,225</u>	<u>2,509,239</u>	<u>2,468,675</u>	<u>3,340,989</u>	<u>1,933,708</u>	<u>17,841,063</u>
Estimated Revenues											
Local Road Assistance	(113,500)	(38,936)	(10,000)	(1,800)	(1,056)	(65,928)	(140,000)	(105,000)	(65,000)	(89,848)	(631,068)
Excise Taxes	(400,000)	(200,000)	(40,000)	(7,000)	-	(190,000)	(275,000)	(285,000)	(215,000)	(242,093)	(1,854,093)
Snowmobile	-	(150)	(1,000)	-	-	(250)	-	-	(1,100)	(245)	(2,745)
Other	(33,700)	(100,500)	(20,500)	-	-	(5,000)	(94,484)	(131,900)	(235,590)	(11,854)	(633,528)
Subtotal Revenues	<u>(547,200)</u>	<u>(339,586)</u>	<u>(71,500)</u>	<u>(8,800)</u>	<u>(1,056)</u>	<u>(261,178)</u>	<u>(509,484)</u>	<u>(521,900)</u>	<u>(516,690)</u>	<u>(344,040)</u>	<u>(3,121,434)</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(40,000)	(300,000)	(134,533)	(4,000)	-	-	-	-	(100,000)	-	(578,533)
Tax Commitment	<u>2,332,958</u>	<u>1,432,782</u>	<u>164,355</u>	<u>12,620</u>	<u>83,837</u>	<u>1,854,047</u>	<u>1,999,755</u>	<u>1,946,775</u>	<u>2,724,299</u>	<u>1,589,668</u>	<u>14,141,096</u>
*Anticipated TIF Tax Commitment	-	726,383	480,228	-	-	-	687,064	-	981,898	314,295	3,189,868
**Total Tax Commitment	<u>\$ 2,332,958</u>	<u>\$ 2,159,165</u>	<u>\$ 644,583</u>	<u>\$ 12,620</u>	<u>\$ 83,837</u>	<u>\$ 1,854,047</u>	<u>\$ 2,686,819</u>	<u>\$ 1,946,775</u>	<u>\$ 3,706,197</u>	<u>\$ 1,903,963</u>	<u>\$ 17,330,964</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Aroostook County Unorganized Territory 2020 Resident Population Census



U.S. Census Bureau Information	Children						Adult			Homes					
	Population			0 to 17 yrs			18 yrs and older			Year Round			Seasonal		
	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020
Aroostook:															
Central *	95	118	164	11	18	12	84	100	152	50	60	76	297	230	262
Connor	424	457	418	112	98	89	312	359	329	190	183	170	3	8	41
Northwest *	27	76	12	2	10	0	25	66	12	14	40	4	289	342	281
South #	486	675	636	123	91	86	363	584	550	201	322	295	270	368	374
Square Lake	615	594	706	107	54	42	508	540	664	317	295	346	789	736	642
Total	1,647	1,920	1936	355	271	229	1292	1649	1,707	772	900	891	1,648	1,684	1,600

* Oxbow Plantation deorganized July, 2017 and population added to Northwest 2010, Central 2020 Census
 # 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, 2025

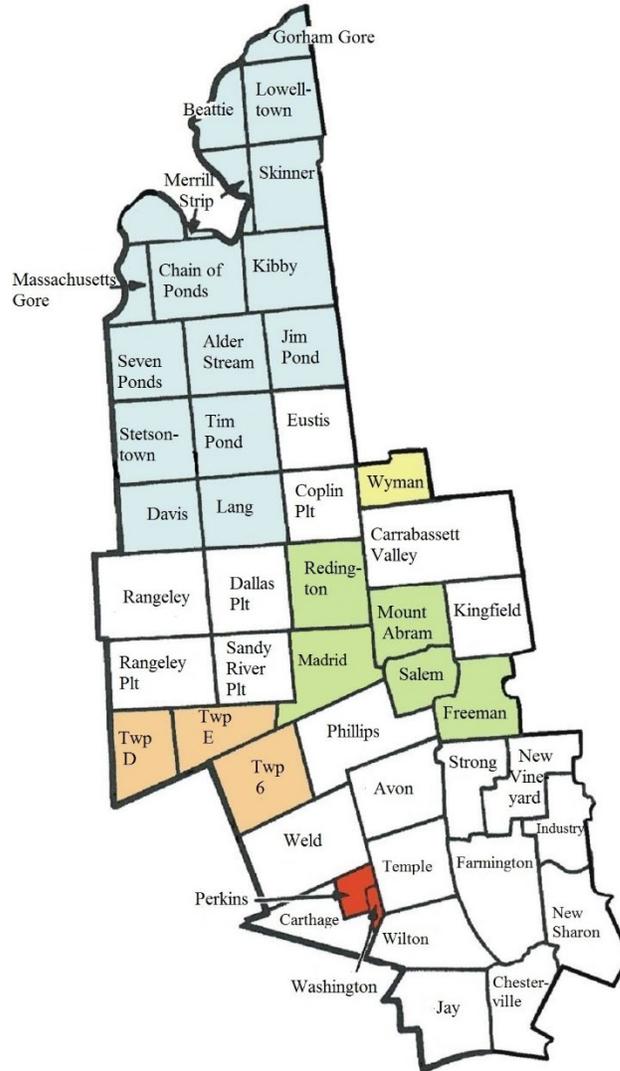
Aroostook

	<u>2020</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 284,529	\$ 230,779	(18.9)	\$ 325,608	41.1	\$ 340,329	4.5	\$ 351,976	3.4	\$ 389,824	10.8
Snow Removal	521,318	567,532	8.9	574,197	1.2	593,742	3.4	635,386	7.0	630,250	(0.8)
Solid Waste	144,633	145,726	0.8	142,587	(2.2)	150,370	5.5	159,079	5.8	183,188	15.2
Fire Protection & Public Safety	444,320	468,453	5.4	543,353	16.0	612,985	12.8	687,337	12.1	720,951	4.9
Community Support & Recreation	67,606	69,863	3.3	87,992	25.9	98,328	11.7	105,351	7.1	135,019	28.2
Other Services	5,775	8,450	46.3	8,886	5.2	9,462	6.5	10,368	9.6	7,121	(31.3)
Subtotal County Services	<u>1,468,181</u>	<u>1,490,803</u>	<u>1.5</u>	<u>1,682,622</u>	<u>12.9</u>	<u>1,805,216</u>	<u>7.3</u>	<u>1,949,497</u>	<u>8.0</u>	<u>2,066,353</u>	<u>6.0</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	392,250	657,835	67.7	481,750	(26.8)	477,750	(0.8)	493,750	3.3	708,750	43.5
Subtotal Other	<u>392,250</u>	<u>657,835</u>	<u>67.7</u>	<u>481,750</u>	<u>(26.8)</u>	<u>477,750</u>	<u>(0.8)</u>	<u>493,750</u>	<u>3.3</u>	<u>708,750</u>	<u>43.5</u>
Administration	93,022	155,078	66.7	108,219	(30.2)	114,148	5.5	122,162	7.0	145,055	18.7
Total County Services Budget	<u>1,953,453</u>	<u>2,303,716</u>	<u>17.9</u>	<u>2,272,591</u>	<u>(1.4)</u>	<u>2,397,114</u>	<u>5.5</u>	<u>2,565,409</u>	<u>7.0</u>	<u>2,920,158</u>	<u>13.8</u>
Estimated Revenues											
Local Road Assistance	(94,950)	(97,380)	2.6	(92,000)	(5.5)	(98,800)	7.4	(98,264)	(0.5)	(113,500)	15.5
Excise Taxes	(330,000)	(345,000)	4.5	(350,000)	1.4	(360,000)	2.9	(390,000)	8.3	(400,000)	2.6
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(16,700)	(20,022)	19.9	(21,300)	6.4	(23,300)	9.4	(23,500)	0.9	(33,700)	43.4
Subtotal Revenues	<u>(441,650)</u>	<u>(462,402)</u>	<u>4.7</u>	<u>(463,300)</u>	<u>0.2</u>	<u>(482,100)</u>	<u>4.1</u>	<u>(511,764)</u>	<u>6.2</u>	<u>(547,200)</u>	<u>6.9</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	(181,085)	-	(50,000)	(72.4)	(40,000)	(20.0)	(50,000)	25.0	(40,000)	(20.0)
Tax Commitment	1,511,803	1,660,229	9.8	1,759,291	6.0	1,875,014	6.6	2,003,645	6.9	2,332,958	16.4
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	<u>\$ 1,511,803</u>	<u>\$ 1,660,229</u>	<u>9.8</u>	<u>\$ 1,759,291</u>	<u>6.0</u>	<u>\$ 1,875,014</u>	<u>6.6</u>	<u>\$ 2,003,645</u>	<u>6.9</u>	<u>\$ 2,332,958</u>	<u>16.4</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Franklin County Unorganized Territory 2020 Resident Population Census



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

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2025

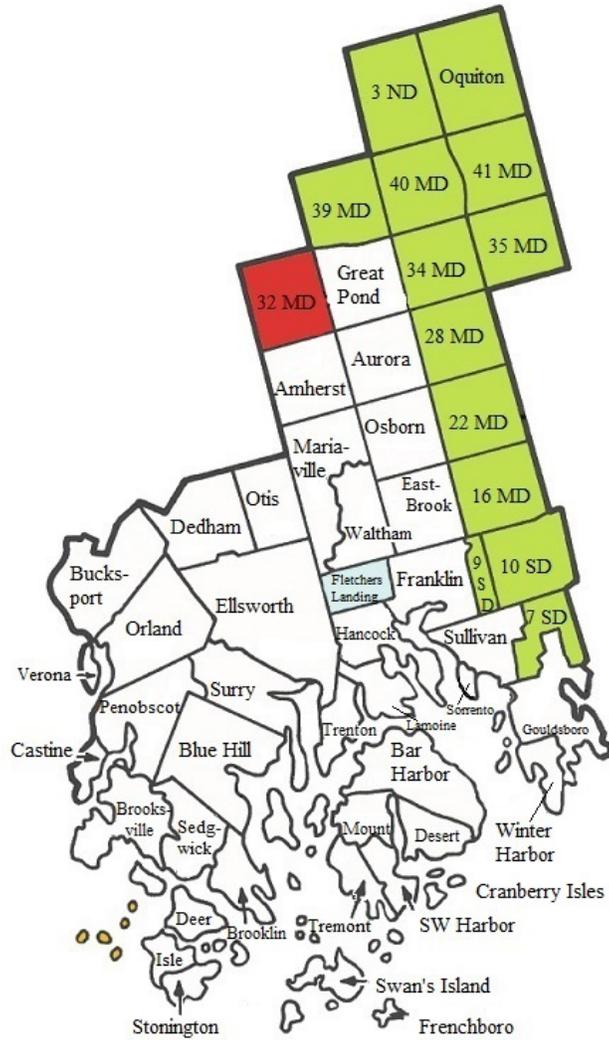
Franklin

	<u>2020</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 190,748	\$ 190,748	-	\$ 217,975	14.3	\$ 239,772	10.0	\$ 279,000	16.4	\$ 361,710	29.6
Snow Removal	495,851	545,324	10.0	550,451	0.9	592,451	7.6	669,606	13.0	791,485	18.2
Solid Waste	119,279	128,846	8.0	139,394	8.2	140,937	1.1	181,221	28.6	221,689	22.3
Fire Protection & Public Safety	178,662	297,428	66.5	298,789	0.5	281,476	(5.8)	388,043	37.9	407,370	5.0
Community Support & Recreation	11,834	11,954	1.0	11,900	(0.5)	13,500	13.4	15,265	13.1	16,130	5.7
Other Services	3,000	3,000	-	3,000	-	3,000	-	3,000	-	3,500	16.7
Subtotal County Services	<u>999,374</u>	<u>1,177,300</u>	<u>17.8</u>	<u>1,221,509</u>	<u>3.8</u>	<u>1,271,136</u>	<u>4.1</u>	<u>1,536,136</u>	<u>20.8</u>	<u>1,801,884</u>	<u>17.3</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	128,141	157,087	22.6	111,500	(29.0)	171,500	53.8	168,500	(1.7)	171,800	2.0
Subtotal Other	<u>128,141</u>	<u>157,087</u>	<u>22.6</u>	<u>111,500</u>	<u>(29.0)</u>	<u>171,500</u>	<u>53.8</u>	<u>168,500</u>	<u>(1.7)</u>	<u>171,800</u>	<u>2.0</u>
Administration	<u>55,544</u>	<u>66,719</u>	<u>20.1</u>	<u>66,650</u>	<u>(0.1)</u>	<u>72,132</u>	<u>8.2</u>	<u>85,232</u>	<u>18.2</u>	<u>98,684</u>	<u>15.8</u>
Total County Services Budget	<u>1,183,059</u>	<u>1,401,106</u>	<u>18.4</u>	<u>1,399,659</u>	<u>(0.1)</u>	<u>1,514,768</u>	<u>8.2</u>	<u>1,789,867</u>	<u>18.2</u>	<u>2,072,368</u>	<u>15.8</u>
Estimated Revenues											
Local Road Assistance	(40,864)	(41,680)	2.0	(41,680)	-	(39,152)	(6.1)	(38,936)	(0.6)	(38,936)	-
Excise Taxes	(160,000)	(160,000)	-	(160,000)	-	(160,000)	-	(200,000)	25.0	(200,000)	-
Snowmobile	(150)	(150)	-	(150)	-	(150)	-	(150)	-	(150)	-
Other	(5,250)	(10,250)	95.2	(10,250)	-	(7,250)	(29.3)	(15,500)	113.8	(100,500)	548.4
Subtotal Revenues	<u>(206,264)</u>	<u>(212,080)</u>	<u>2.8</u>	<u>(212,080)</u>	<u>-</u>	<u>(206,552)</u>	<u>(2.6)</u>	<u>(254,586)</u>	<u>23.3</u>	<u>(339,586)</u>	<u>33.4</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	(10,263)	-	(10,263)	-	-	(100.0)	(160,000)	-	(300,000)	87.5
Tax Commitment	<u>976,795</u>	<u>1,178,763</u>	<u>20.7</u>	<u>1,177,316</u>	<u>(0.1)</u>	<u>1,308,216</u>	<u>11.1</u>	<u>1,375,281</u>	<u>5.1</u>	<u>1,432,782</u>	<u>4.2</u>
*Anticipated TIF Tax Commitment	<u>1,272,995</u>	<u>1,215,154</u>	<u>(4.5)</u>	<u>1,022,984</u>	<u>(15.8)</u>	<u>903,151</u>	<u>(11.7)</u>	<u>788,204</u>	<u>(12.7)</u>	<u>726,383</u>	<u>(7.8)</u>
**Total Tax Commitment	<u>\$ 2,249,790</u>	<u>\$ 2,393,917</u>	<u>6.4</u>	<u>\$ 2,200,300</u>	<u>(8.1)</u>	<u>\$ 2,211,367</u>	<u>0.5</u>	<u>\$ 2,163,486</u>	<u>(2.2)</u>	<u>\$ 2,159,165</u>	<u>(0.2)</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Hancock County Unorganized Territory 2020 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2025

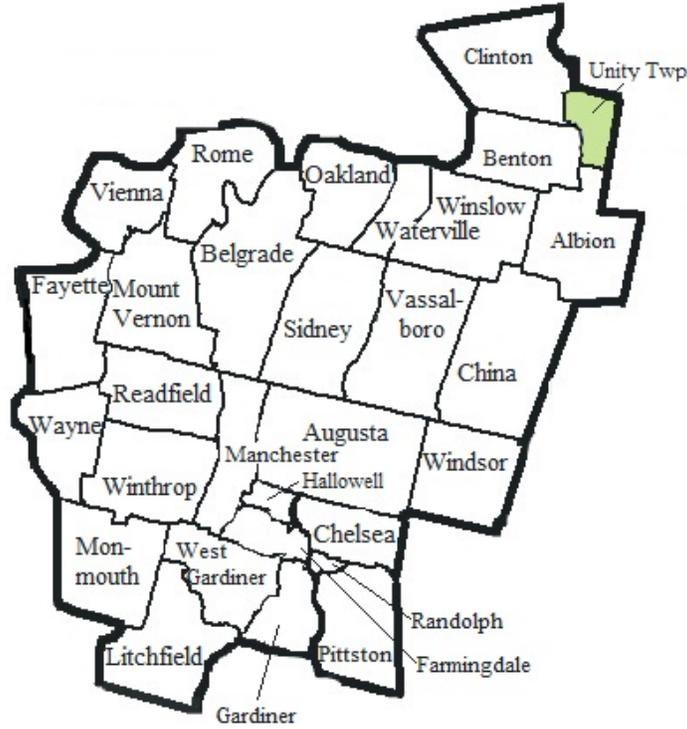
Hancock

	<u>2020</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 76,500	\$ 76,500	-	\$ 87,100	13.9	\$ 87,300	0.2	\$ 87,300	-	\$ 87,300	-
Snow Removal	90,000	90,000	-	90,000	-	90,000	-	90,000	-	95,000	5.6
Solid Waste	32,000	32,000	-	32,000	-	32,000	-	32,000	-	35,000	9.4
Fire Protection & Public Safety	45,000	60,000	33.3	70,500	17.5	70,800	0.4	73,800	4.2	91,500	24.0
Community Support & Recreation	1,650	1,650	-	1,650	-	1,650	-	1,650	-	1,650	-
Other Services	13,400	13,800	3.0	14,300	3.6	14,300	-	14,300	-	14,300	-
Subtotal County Services	<u>258,550</u>	<u>273,950</u>	<u>6.0</u>	<u>295,550</u>	<u>7.9</u>	<u>296,050</u>	<u>0.2</u>	<u>299,050</u>	<u>1.0</u>	<u>324,750</u>	<u>8.6</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	19,000	1,000	(94.7)	1,000	-	1,000	-	1,000	-	1,000	-
Contributions to Capital Reserve	13,000	62,739	382.6	27,000	(57.0)	27,000	-	27,000	-	27,000	-
Subtotal Other	<u>32,000</u>	<u>63,739</u>	<u>99.2</u>	<u>28,000</u>	<u>(56.1)</u>	<u>28,000</u>	<u>-</u>	<u>28,000</u>	<u>-</u>	<u>28,000</u>	<u>-</u>
Administration	<u>12,000</u>	<u>16,800</u>	<u>40.0</u>	<u>15,677</u>	<u>(6.7)</u>	<u>16,203</u>	<u>3.4</u>	<u>16,353</u>	<u>0.9</u>	<u>17,638</u>	<u>7.9</u>
Total County Services Budget	<u>302,550</u>	<u>354,489</u>	<u>17.2</u>	<u>339,227</u>	<u>(4.3)</u>	<u>340,253</u>	<u>0.3</u>	<u>343,403</u>	<u>0.9</u>	<u>370,388</u>	<u>7.9</u>
Estimated Revenues											
Local Road Assistance	(9,000)	(9,000)	-	(9,000)	-	(9,000)	-	(10,000)	11.1	(10,000)	-
Excise Taxes	(28,000)	(25,000)	(10.7)	(25,000)	-	(30,000)	20.0	(30,000)	-	(40,000)	33.3
Snowmobile	(1,000)	(1,000)	-	(1,000)	-	(1,000)	-	(1,000)	-	(1,000)	-
Other	(5,500)	(10,600)	92.7	(10,500)	(0.9)	(10,600)	1.0	(7,500)	(29.2)	(20,500)	173.3
Subtotal Revenues	<u>(43,500)</u>	<u>(45,600)</u>	<u>4.8</u>	<u>(45,500)</u>	<u>(0.2)</u>	<u>(50,600)</u>	<u>11.2</u>	<u>(48,500)</u>	<u>(4.2)</u>	<u>(71,500)</u>	<u>47.4</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	<u>(20,000)</u>	<u>(72,039)</u>	<u>260.2</u>	<u>(84,733)</u>	<u>17.6</u>	<u>(85,141)</u>	<u>0.5</u>	<u>(105,796)</u>	<u>24.3</u>	<u>(134,533)</u>	<u>27.2</u>
Tax Commitment	<u>239,050</u>	<u>236,850</u>	<u>(0.9)</u>	<u>208,994</u>	<u>(11.8)</u>	<u>204,512</u>	<u>(2.1)</u>	<u>189,107</u>	<u>(7.5)</u>	<u>164,355</u>	<u>(13.1)</u>
*Anticipated TIF Tax Commitment	<u>627,329</u>	<u>617,748</u>	<u>(1.5)</u>	<u>578,651</u>	<u>(6.3)</u>	<u>499,257</u>	<u>(13.7)</u>	<u>477,878</u>	<u>(4.3)</u>	<u>480,228</u>	<u>0.5</u>
**Total Tax Commitment	<u>\$ 866,379</u>	<u>\$ 854,598</u>	<u>(1.4)</u>	<u>\$ 787,645</u>	<u>(7.8)</u>	<u>\$ 703,769</u>	<u>(10.6)</u>	<u>\$ 666,985</u>	<u>(5.2)</u>	<u>\$ 644,583</u>	<u>(3.4)</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Kennebec County Unorganized Territory 2020 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2025

Kennebec

	<u>2020</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Snow Removal	6,000	7,000	16.7	7,000	-	7,000	-	7,000	-	8,000	14.3
Solid Waste	4,900	5,000	2.0	5,000	-	5,000	-	5,400	8.0	7,706	42.7
Fire Protection & Public Safety	3,617	3,617	-	3,617	-	3,355	(7.2)	6,500	93.7	7,500	15.4
Community Support & Recreation	-	-	-	-	-	-	-	-	-	-	-
Other Services	1,500	1,500	-	1,500	-	1,762	17.5	1,762	-	1,214	(31.1)
Subtotal County Services	<u>16,017</u>	<u>17,117</u>	<u>6.9</u>	<u>17,117</u>	<u>-</u>	<u>17,117</u>	<u>-</u>	<u>20,662</u>	<u>20.7</u>	<u>24,420</u>	<u>18.2</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	2,786	2,902	4.2	1,000	(65.5)	1,000	-	1,000	-	1,000	-
Subtotal Other	<u>2,786</u>	<u>2,902</u>	<u>4.2</u>	<u>1,000</u>	<u>(65.5)</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Administration	<u>851</u>	<u>906</u>	<u>6.5</u>	<u>906</u>	<u>-</u>	<u>906</u>	<u>-</u>	<u>-</u>	<u>(100.0)</u>	<u>-</u>	<u>-</u>
Total County Services Budget	<u>19,654</u>	<u>20,925</u>	<u>6.5</u>	<u>19,023</u>	<u>(9.1)</u>	<u>19,023</u>	<u>-</u>	<u>21,662</u>	<u>13.9</u>	<u>25,420</u>	<u>17.3</u>
Estimated Revenues											
Local Road Assistance	(1,784)	(1,800)	0.9	(1,800)	-	(1,800)	-	(1,800)	-	(1,800)	-
Excise Taxes	(7,000)	(7,000)	-	(7,000)	-	(7,000)	-	(7,000)	-	(7,000)	-
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenues	<u>(8,784)</u>	<u>(8,800)</u>	<u>0.2</u>	<u>(8,800)</u>	<u>-</u>	<u>(8,800)</u>	<u>-</u>	<u>(8,800)</u>	<u>-</u>	<u>(8,800)</u>	<u>-</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	-	-	(1,098)	-	(1,098)	0.0	(3,200)	191.4	(4,000)	25.0
Tax Commitment	<u>10,870</u>	<u>12,125</u>	<u>11.5</u>	<u>9,125</u>	<u>(24.7)</u>	<u>9,125</u>	<u>(0.0)</u>	<u>9,662</u>	<u>5.9</u>	<u>12,620</u>	<u>30.6</u>
*Anticipated TIF Tax Commitment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
**Total Tax Commitment	<u>\$ 10,870</u>	<u>\$ 12,125</u>	<u>11.5</u>	<u>\$ 9,125</u>	<u>(24.7)</u>	<u>\$ 9,125</u>	<u>(0.0)</u>	<u>\$ 9,662</u>	<u>5.9</u>	<u>\$ 12,620</u>	<u>30.6</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Lincoln County Unorganized Territory 2020 Resident Population Census



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

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2025

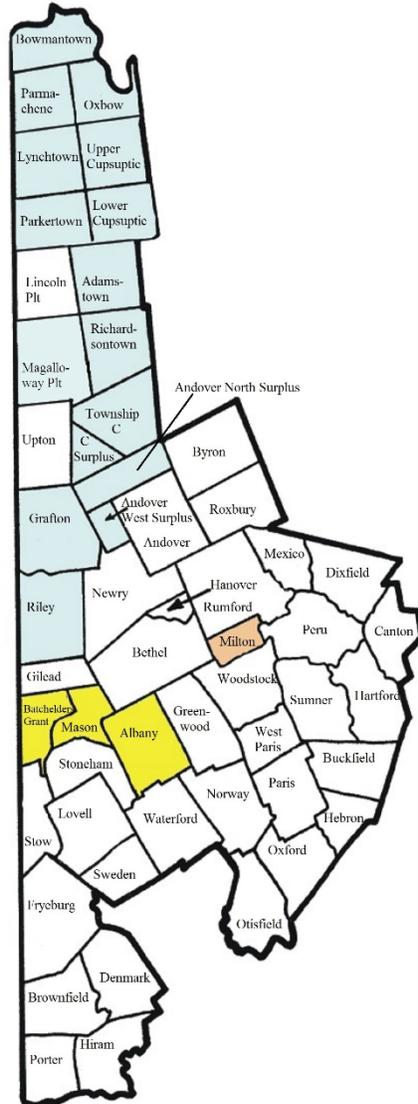
Lincoln

	<u>2020</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ -	\$ -	-	\$ 6,000	-	\$ 18,660	211.0	\$ 15,000	(19.6)	\$ 15,000	-
Snow Removal	-	-	-	4,000	-	5,500	37.5	5,500	-	7,500	36.4
Solid Waste	-	-	-	-	-	-	-	-	-	-	-
Fire Protection & Public Safety	-	-	-	-	-	-	-	-	-	-	-
Community Support & Recreation	-	-	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-	-	-
Subtotal County Services	-	-	-	10,000	-	24,160	141.6	20,500	(15.1)	22,500	9.8
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	12,000	-	7,000	(41.7)	8,000	14.3	58,350	629.4
Contributions to Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Subtotal Other	-	-	-	12,000	-	7,000	(41.7)	8,000	14.3	58,350	629.4
Administration	-	-	-	1,100	-	1,558	41.6	1,425	(8.5)	4,043	183.7
Total County Services Budget	-	-	-	23,100	-	32,718	41.6	29,925	(8.5)	84,893	183.7
Estimated Revenues											
Local Road Assistance	-	-	-	(851)	-	(920)	8.1	(912)	(0.9)	(1,056)	15.8
Excise Taxes	-	-	-	-	-	-	-	-	-	-	-
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenues	-	-	-	(851)	-	(920)	8.1	(912)	(0.9)	(1,056)	15.8
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Tax Commitment	-	-	-	22,249	-	31,798	42.9	29,013	(8.8)	83,837	189.0
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	\$ -	\$ -	-	\$ 22,249	-	\$ 31,798	42.9	\$ 29,013	(8.8)	\$ 83,837	189.0

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Oxford County Unorganized Territory 2020 Resident Population Census



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

*Magalloway Plantation deorganized July, 2021 and population added to North

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2025

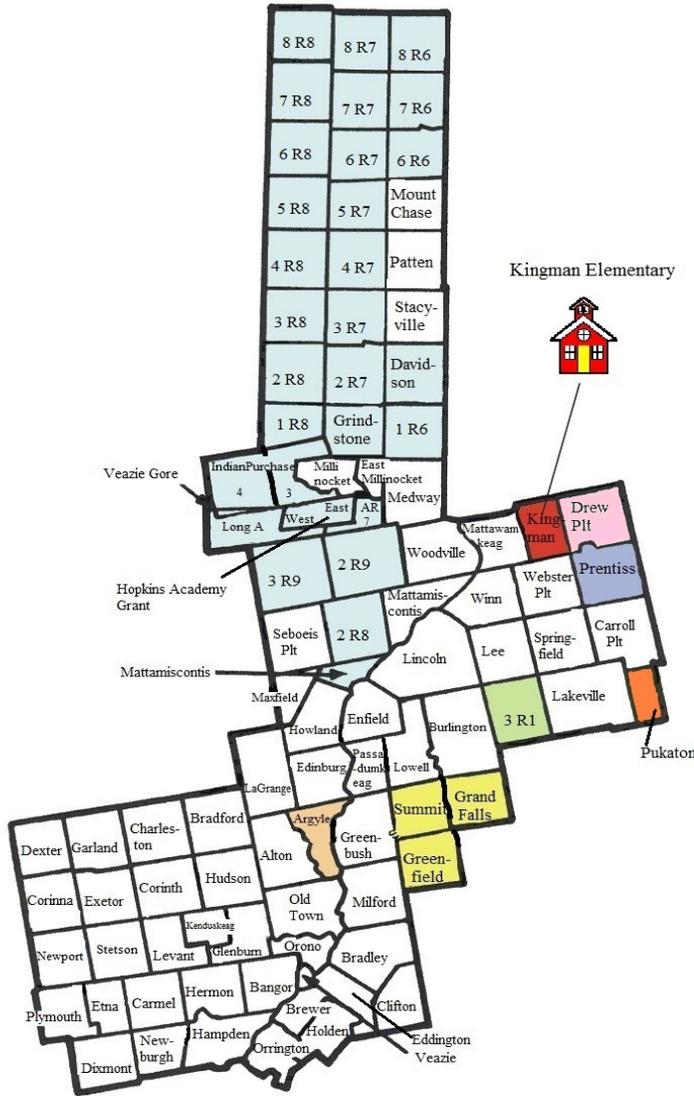
Oxford

	<u>2020</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 240,000	\$ 260,000	8.3	\$ 230,000	(11.5)	\$ 315,000	37.0	\$ 325,000	3.2	\$ 350,000	7.7
Snow Removal	240,000	245,000	2.1	350,000	42.9	350,000	-	370,000	5.7	450,000	21.6
Solid Waste	87,000	82,000	(5.7)	85,000	3.7	120,000	41.2	125,000	4.2	135,000	8.0
Fire Protection & Public Safety	143,000	150,000	4.9	140,000	(6.7)	200,000	42.9	325,000	62.5	325,000	-
Community Support & Recreation	17,300	14,100	(18.5)	10,000	(29.1)	15,000	50.0	17,500	16.7	18,500	5.7
Other Services	12,000	14,225	18.5	10,000	(29.7)	5,000	(50.0)	5,000	-	11,000	120.0
Subtotal County Services	<u>739,300</u>	<u>765,325</u>	<u>3.5</u>	<u>825,000</u>	<u>7.8</u>	<u>1,005,000</u>	<u>21.8</u>	<u>1,167,500</u>	<u>16.2</u>	<u>1,289,500</u>	<u>10.4</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	825,000	1,117,742	35.5	725,000	(35.1)	800,000	10.3	700,000	(12.5)	725,000	3.6
Subtotal Other	<u>825,000</u>	<u>1,117,742</u>	<u>35.5</u>	<u>725,000</u>	<u>(35.1)</u>	<u>800,000</u>	<u>10.3</u>	<u>700,000</u>	<u>(12.5)</u>	<u>725,000</u>	<u>3.6</u>
Administration	109,700	51,212	(53.3)	77,500	51.3	90,250	16.5	93,375	3.5	100,725	7.9
Total County Services Budget	<u>1,674,000</u>	<u>1,934,279</u>	<u>15.5</u>	<u>1,627,500</u>	<u>(15.9)</u>	<u>1,895,250</u>	<u>16.5</u>	<u>1,960,875</u>	<u>3.5</u>	<u>2,115,225</u>	<u>7.9</u>
Estimated Revenues											
Local Road Assistance	(54,000)	(50,000)	(7.4)	(55,000)	10.0	(55,000)	-	(55,000)	-	(65,928)	19.9
Excise Taxes	(140,000)	(150,000)	7.1	(150,000)	-	(190,000)	26.7	(190,000)	-	(190,000)	-
Snowmobile	(350)	-	(100.0)	-	-	(250)	-	(250)	-	(250)	-
Other	(20,000)	(20,000)	-	(5,000)	(75.0)	(5,000)	-	(5,000)	-	(5,000)	-
Subtotal Revenues	<u>(214,350)</u>	<u>(220,000)</u>	<u>2.6</u>	<u>(210,000)</u>	<u>(4.5)</u>	<u>(250,250)</u>	<u>19.2</u>	<u>(250,250)</u>	<u>-</u>	<u>(261,178)</u>	<u>4.4</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	(317,742)	-	-	(100.0)	-	-	-	-	-	-
Tax Commitment	1,459,650	1,396,537	(4.3)	1,417,500	1.5	1,645,000	16.0	1,710,625	4.0	1,854,047	8.4
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	<u>\$ 1,459,650</u>	<u>\$ 1,396,537</u>	<u>(4.3)</u>	<u>\$ 1,417,500</u>	<u>1.5</u>	<u>\$ 1,645,000</u>	<u>16.0</u>	<u>\$ 1,710,625</u>	<u>4.0</u>	<u>\$ 1,854,047</u>	<u>8.4</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Penobscot County Unorganized Territory 2020 Resident Population Census



U.S. Census Bureau Information	Population			Children			Adult			Homes					
	Population			0 to 17 yrs			18 yrs and older			Year Round			Seasonal		
	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020
Penobscot:															
Argyle	253	277	255	66	58	17	187	219	238	110	120	126	14	19	14
Drew *	57	46	26												
East Central	324	343	308	92	84	69	232	259	239	142	140	133	149	164	145
Kingman	213	174	137	36	25	7	177	149	130	99	82	68	15	22	36
North	443	463	405	68	45	14	375	418	391	219	226	208	818	844	695
Prentiss	214	214	169	55	37	44	159	177	125	91	95	88	22	83	90
Pukaton	0	5	6	0	3	1	0	2	5	0	1	4	28	37	5
Twombly	2	0	0	0	0	0	2	0	0	2	0	7	9	10	0
Total	1,506	1,522	1,306	317	252	151	1132	1224	1,129	663	664	634	1,055	1,179	985

* Drew Plantation deorganized July, 2023 - census data will be updated when it becomes available

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2025

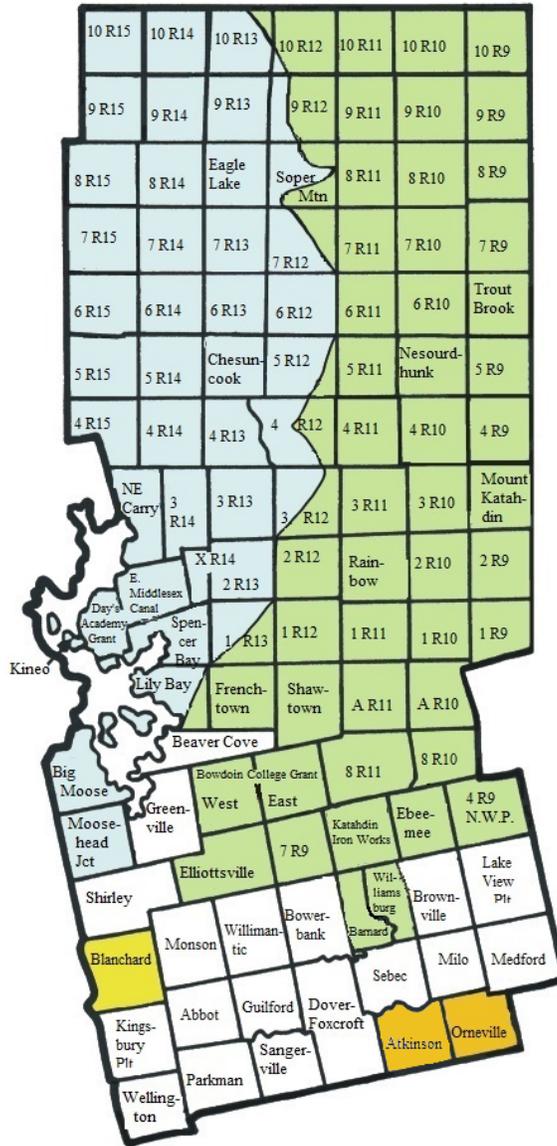
Penobscot

	<u>2020</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 105,750	\$ 106,750	0.9	\$ 106,850	0.1	\$ 106,850	-	\$ 111,850	4.7	\$ 111,850	-
Snow Removal	889,187	929,515	4.5	962,950	3.6	966,168	0.3	1,141,326	18.1	1,168,904	2.4
Solid Waste	198,120	207,708	4.8	215,135	3.6	239,867	11.5	249,621	4.1	292,237	17.1
Fire Protection & Public Safety	106,385	355,532	234.2	331,612	(6.7)	338,044	1.9	342,744	1.4	469,500	37.0
Community Support & Recreation	30,195	29,830	(1.2)	30,030	0.7	30,334	1.0	44,164	45.6	53,460	21.0
Other Services	4,000	4,000	-	4,000	-	4,000	-	4,000	-	5,800	45.0
Subtotal County Services	<u>1,333,637</u>	<u>1,633,335</u>	<u>22.5</u>	<u>1,650,577</u>	<u>1.1</u>	<u>1,685,263</u>	<u>2.1</u>	<u>1,893,705</u>	<u>12.4</u>	<u>2,101,751</u>	<u>11.0</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	289,500	280,000	(3.3)	280,000	-	278,000	(0.7)	288,000	3.6	288,000	-
Subtotal Other	<u>289,500</u>	<u>280,000</u>	<u>(3.3)</u>	<u>280,000</u>	<u>-</u>	<u>278,000</u>	<u>(0.7)</u>	<u>288,000</u>	<u>3.6</u>	<u>288,000</u>	<u>-</u>
Administration	<u>81,157</u>	<u>95,666</u>	<u>17.9</u>	<u>96,529</u>	<u>0.9</u>	<u>98,163</u>	<u>1.7</u>	<u>109,085</u>	<u>11.1</u>	<u>119,488</u>	<u>9.5</u>
Total County Services Budget	<u>1,704,294</u>	<u>2,009,001</u>	<u>17.9</u>	<u>2,027,106</u>	<u>0.9</u>	<u>2,061,426</u>	<u>1.7</u>	<u>2,290,790</u>	<u>11.1</u>	<u>2,509,239</u>	<u>9.5</u>
Estimated Revenues											
Local Road Assistance	(90,000)	(90,000)	-	(90,000)	-	(90,000)	-	(90,000)	-	(140,000)	55.6
Excise Taxes	(215,000)	(240,000)	11.6	(200,000)	(16.7)	(230,000)	15.0	(230,000)	-	(275,000)	19.6
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(50,290)	(57,290)	13.9	(56,745)	(1.0)	(52,569)	(7.4)	(84,295)	60.4	(94,484)	12.1
Subtotal Revenues	<u>(355,290)</u>	<u>(387,290)</u>	<u>9.0</u>	<u>(346,745)</u>	<u>(10.5)</u>	<u>(372,569)</u>	<u>7.4</u>	<u>(404,295)</u>	<u>8.5</u>	<u>(509,484)</u>	<u>26.0</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(223,022)	(24,257)	(89.1)	(20,311)	(16.3)	(167,716)	725.7	(18,426)	(89.0)	-	(100.0)
Tax Commitment	<u>1,125,982</u>	<u>1,597,454</u>	<u>41.9</u>	<u>1,660,050</u>	<u>3.9</u>	<u>1,521,141</u>	<u>(8.4)</u>	<u>1,868,069</u>	<u>22.8</u>	<u>1,999,755</u>	<u>7.0</u>
*Anticipated TIF Tax Commitment	<u>578,922</u>	<u>553,050</u>	<u>(4.5)</u>	<u>615,533</u>	<u>11.3</u>	<u>577,144</u>	<u>(6.2)</u>	<u>562,829</u>	<u>(2.5)</u>	<u>687,064</u>	<u>22.1</u>
**Total Tax Commitment	<u>\$ 1,704,904</u>	<u>\$ 2,150,504</u>	<u>26.1</u>	<u>\$ 2,275,583</u>	<u>5.8</u>	<u>\$ 2,098,285</u>	<u>(7.8)</u>	<u>\$ 2,430,898</u>	<u>15.9</u>	<u>\$ 2,686,819</u>	<u>10.5</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Piscataquis County Unorganized Territory 2020 Resident Population Census



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

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2025

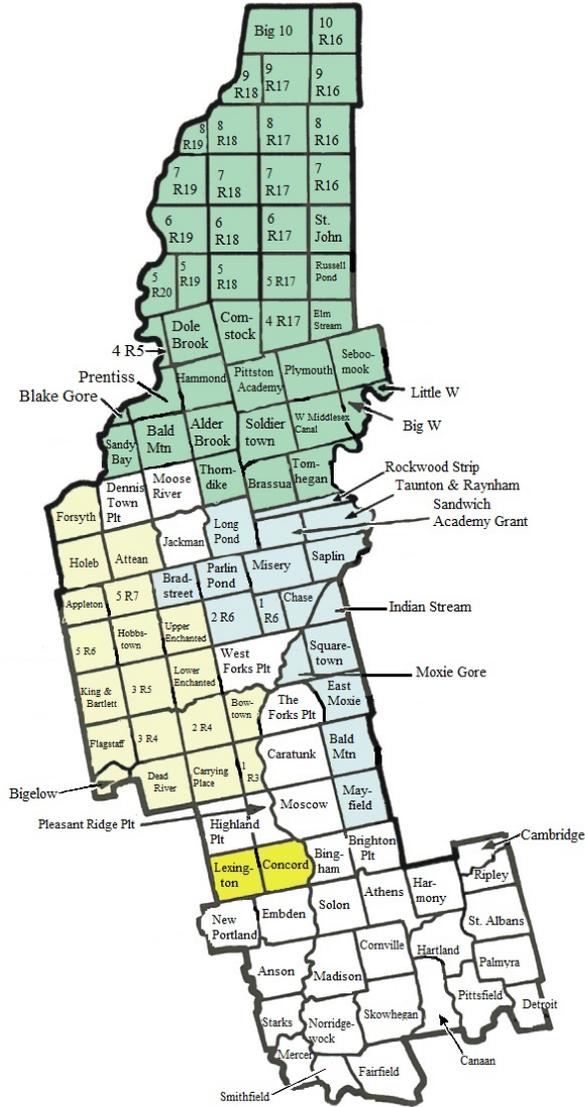
Piscataquis

	<u>2020</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 260,000	\$ 289,200	11.2	\$ 304,200	5.2	\$ 305,800	0.5	\$ 329,500	7.8	\$ 355,050	7.8
Snow Removal	709,569	724,770	2.1	749,906	3.5	761,518	1.5	853,374	12.1	947,900	11.1
Solid Waste	276,800	274,800	(0.7)	262,300	(4.5)	294,000	12.1	309,500	5.3	325,400	5.1
Fire Protection & Public Safety	154,925	164,350	6.1	186,425	13.4	197,425	5.9	206,425	4.6	197,300	(4.4)
Community Support & Recreation	39,363	34,650	(12.0)	23,750	(31.5)	21,050	(11.4)	7,000	(66.7)	26,300	275.7
Other Services	6,000	6,900	15.0	6,900	-	9,600	39.1	19,400	102.1	32,225	66.1
Subtotal County Services	<u>1,446,657</u>	<u>1,494,670</u>	<u>3.3</u>	<u>1,533,481</u>	<u>2.6</u>	<u>1,589,393</u>	<u>3.6</u>	<u>1,725,199</u>	<u>8.5</u>	<u>1,884,175</u>	<u>9.2</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	238,000	235,000	(1.3)	295,000	25.5	373,000	26.4	373,000	-	468,000	25.5
Subtotal Other	<u>238,000</u>	<u>235,000</u>	<u>(1.3)</u>	<u>295,000</u>	<u>25.5</u>	<u>373,000</u>	<u>26.4</u>	<u>373,000</u>	<u>-</u>	<u>468,000</u>	<u>25.5</u>
Administration	72,000	75,000	4.2	95,000	26.7	105,000	10.5	107,000	1.9	116,500	8.9
Total County Services Budget	<u>1,756,657</u>	<u>1,804,670</u>	<u>2.7</u>	<u>1,923,481</u>	<u>6.6</u>	<u>2,067,393</u>	<u>7.5</u>	<u>2,205,199</u>	<u>6.7</u>	<u>2,468,675</u>	<u>11.9</u>
Estimated Revenues											
Local Road Assistance	(98,000)	(91,500)	(6.6)	(75,800)	(17.2)	(91,800)	21.1	(92,000)	0.2	(105,000)	14.1
Excise Taxes	(230,000)	(235,000)	2.2	(230,000)	(2.1)	(285,000)	23.9	(285,000)	-	(285,000)	-
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(121,800)	(80,800)	(33.7)	(80,800)	-	(80,800)	-	(80,600)	(0.2)	(131,900)	63.6
Subtotal Revenues	<u>(449,800)</u>	<u>(407,300)</u>	<u>(9.4)</u>	<u>(386,600)</u>	<u>(5.1)</u>	<u>(457,600)</u>	<u>18.4</u>	<u>(457,600)</u>	<u>-</u>	<u>(521,900)</u>	<u>14.1</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(150,000)	(50,000)	(66.7)	-	(100.0)	-	-	-	-	-	-
Tax Commitment	1,156,857	1,347,370	16.5	1,536,881	14.1	1,609,793	4.7	1,747,599	8.6	1,946,775	11.4
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	<u>\$ 1,156,857</u>	<u>\$ 1,347,370</u>	<u>16.5</u>	<u>\$ 1,536,881</u>	<u>14.1</u>	<u>\$ 1,609,793</u>	<u>4.7</u>	<u>\$ 1,747,599</u>	<u>8.6</u>	<u>\$ 1,946,775</u>	<u>11.4</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Somerset County Unorganized Territory 2020 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2025

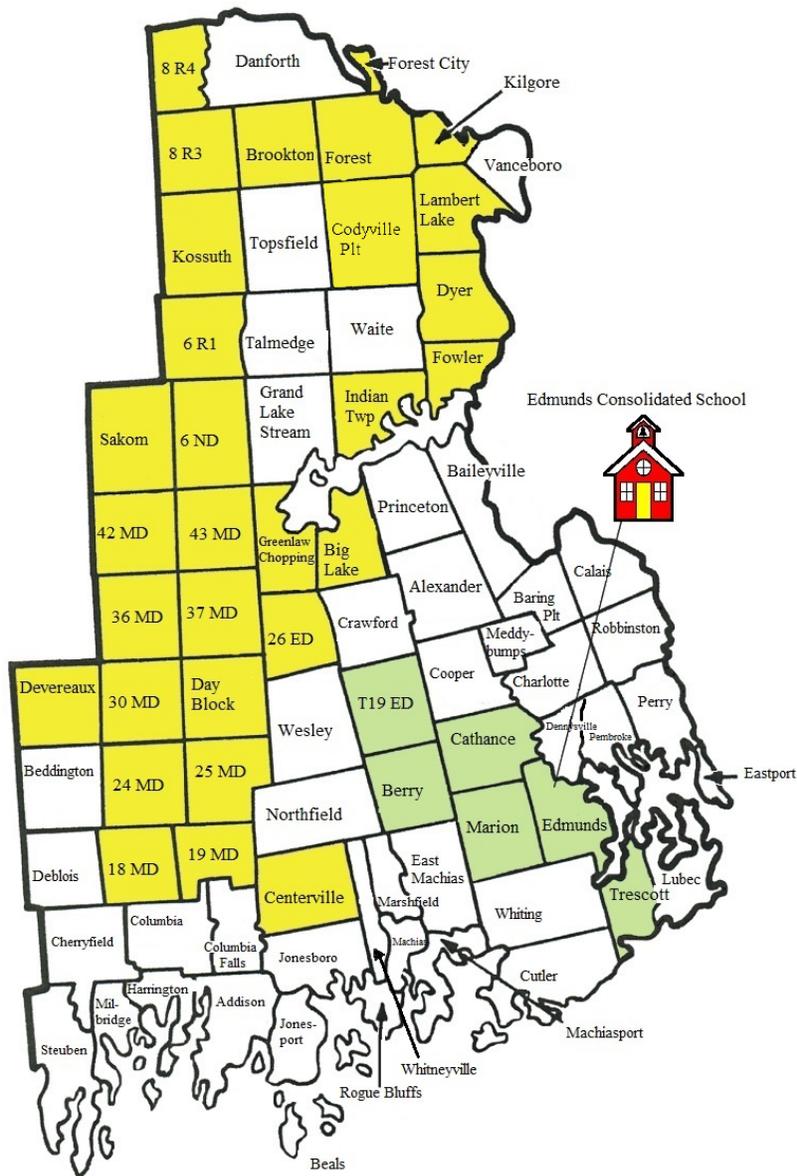
Somerset

	<u>2020</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 219,517	\$ 214,294	(2.4)	\$ 224,401	4.7	\$ 239,489	6.7	\$ 292,276	22.0	\$ 321,563	10.0
Snow Removal	541,931	555,285	2.5	592,227	6.7	646,808	9.2	793,588	22.7	789,781	(0.5)
Solid Waste	234,635	237,820	1.4	240,970	1.3	267,627	11.1	287,725	7.5	298,707	3.8
Fire Protection & Public Safety	365,978	455,605	24.5	480,071	5.4	667,514	39.0	766,370	14.8	816,243	6.5
Community Support & Recreation	45,298	45,817	1.1	45,725	(0.2)	45,275	(1.0)	38,639	(14.7)	38,737	0.3
Other Services	5,000	14,540	190.8	19,624	35.0	18,150	(7.5)	10,000	(44.9)	10,250	2.5
Subtotal County Services	<u>1,412,359</u>	<u>1,523,361</u>	<u>7.9</u>	<u>1,603,018</u>	<u>5.2</u>	<u>1,884,863</u>	<u>17.6</u>	<u>2,188,598</u>	<u>16.1</u>	<u>2,275,281</u>	<u>4.0</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	411,574	726,432	76.5	732,240	0.8	557,000	(23.9)	781,000	40.2	935,000	19.7
Subtotal Other	<u>411,574</u>	<u>726,432</u>	<u>76.5</u>	<u>732,240</u>	<u>0.8</u>	<u>557,000</u>	<u>(23.9)</u>	<u>781,000</u>	<u>40.2</u>	<u>935,000</u>	<u>19.7</u>
Administration	<u>119,343</u>	<u>107,368</u>	<u>(10.0)</u>	<u>108,068</u>	<u>0.7</u>	<u>117,450</u>	<u>8.7</u>	<u>126,232</u>	<u>7.5</u>	<u>130,708</u>	<u>3.5</u>
Total County Services Budget	<u>1,943,276</u>	<u>2,357,161</u>	<u>21.3</u>	<u>2,443,326</u>	<u>3.7</u>	<u>2,559,313</u>	<u>4.7</u>	<u>3,095,830</u>	<u>21.0</u>	<u>3,340,989</u>	<u>7.9</u>
Estimated Revenues											
Local Road Assistance	(66,000)	(66,000)	-	(62,700)	(5.0)	(65,000)	3.7	(65,000)	-	(65,000)	-
Excise Taxes	(200,000)	(200,000)	-	(190,000)	(5.0)	(205,000)	7.9	(205,000)	-	(215,000)	4.9
Snowmobile	(1,400)	(1,350)	(3.6)	(1,200)	(11.1)	(1,100)	(8.3)	(1,100)	-	(1,100)	-
Other	(56,963)	(55,689)	(2.2)	(42,850)	(23.1)	(41,700)	(2.7)	(195,090)	367.8	(235,590)	20.8
Subtotal Revenues	<u>(324,363)</u>	<u>(323,039)</u>	<u>(0.4)</u>	<u>(296,750)</u>	<u>(8.1)</u>	<u>(312,800)</u>	<u>5.4</u>	<u>(466,190)</u>	<u>49.0</u>	<u>(516,690)</u>	<u>10.8</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	(205,836)	-	-	(100.0)	-	-	(105,000)	-	(100,000)	(4.8)
Tax Commitment	<u>1,618,913</u>	<u>1,828,286</u>	<u>12.9</u>	<u>2,146,576</u>	<u>17.4</u>	<u>2,246,513</u>	<u>4.7</u>	<u>2,524,640</u>	<u>12.4</u>	<u>2,724,299</u>	<u>7.9</u>
*Anticipated TIF Tax Commitment	<u>811,803</u>	<u>796,814</u>	<u>(1.8)</u>	<u>811,250</u>	<u>1.8</u>	<u>833,979</u>	<u>2.8</u>	<u>838,914</u>	<u>0.6</u>	<u>981,898</u>	<u>17.0</u>
**Total Tax Commitment	<u>\$ 2,430,716</u>	<u>\$ 2,625,100</u>	<u>8.0</u>	<u>\$ 2,957,826</u>	<u>12.7</u>	<u>\$ 3,080,492</u>	<u>4.1</u>	<u>\$ 3,363,554</u>	<u>9.2</u>	<u>\$ 3,706,197</u>	<u>10.2</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Washington County Unorganized Territory 2020 Resident Population Census



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

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2025

Washington

	<u>2020</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 445,990	\$ 410,351	(8.0)	\$ 465,976	13.6	\$ 559,128	20.0	\$ 582,195	4.1	\$ 590,765	1.5
Snow Removal	479,890	479,768	(0.0)	475,677	(0.9)	489,146	2.8	498,159	1.8	522,087	4.8
Solid Waste	103,997	105,129	1.1	102,531	(2.5)	103,423	0.9	108,367	4.8	121,380	12.0
Fire Protection & Public Safety	149,658	153,305	2.4	155,200	1.2	152,373	(1.8)	159,088	4.4	162,875	2.4
Community Support & Recreation	37,900	46,150	21.8	45,750	(0.9)	25,750	(43.7)	26,700	3.7	27,200	1.9
Other Services	23,991	26,536	10.6	29,063	9.5	23,516	(19.1)	24,461	4.0	25,237	3.2
Subtotal County Services	<u>1,241,426</u>	<u>1,221,239</u>	<u>(1.6)</u>	<u>1,274,197</u>	<u>4.3</u>	<u>1,353,336</u>	<u>6.2</u>	<u>1,398,970</u>	<u>3.4</u>	<u>1,449,544</u>	<u>3.6</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	195,500	475,500	143.2	205,500	(56.8)	437,500	112.9	445,500	1.8	437,000	(1.9)
Subtotal Other	<u>195,500</u>	<u>475,500</u>	<u>143.2</u>	<u>205,500</u>	<u>(56.8)</u>	<u>437,500</u>	<u>112.9</u>	<u>445,500</u>	<u>1.8</u>	<u>437,000</u>	<u>(1.9)</u>
Administration	34,486	35,632	3.3	35,513	(0.3)	37,608	5.9	40,578	7.9	47,164	16.2
Total County Services Budget	<u>1,471,412</u>	<u>1,732,371</u>	<u>17.7</u>	<u>1,515,210</u>	<u>(12.5)</u>	<u>1,828,444</u>	<u>20.7</u>	<u>1,885,048</u>	<u>3.1</u>	<u>1,933,708</u>	<u>2.6</u>
Estimated Revenues											
Local Road Assistance	(75,560)	(80,000)	5.9	(83,000)	3.8	(90,000)	8.4	(90,000)	-	(89,848)	(0.2)
Excise Taxes	(329,738)	(270,000)	(18.1)	(170,000)	(37.0)	(250,000)	47.1	(250,000)	-	(242,093)	(3.2)
Snowmobile	(244)	(1,000)	309.8	(1,000)	-	(500)	(50.0)	(500)	-	(245)	(51.0)
Other	(33,341)	(33,000)	(1.0)	(25,500)	(22.7)	(23,500)	(7.8)	(23,600)	0.4	(11,854)	(49.8)
Subtotal Revenues	<u>(438,883)</u>	<u>(384,000)</u>	<u>(12.5)</u>	<u>(279,500)</u>	<u>(27.2)</u>	<u>(364,000)</u>	<u>30.2</u>	<u>(364,100)</u>	<u>0.0</u>	<u>(344,040)</u>	<u>(5.5)</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Tax Commitment	1,032,529	1,348,371	30.6	1,235,710	(8.4)	1,464,444	18.5	1,520,948	3.9	1,589,668	4.5
*Anticipated TIF Tax Commitment	576,470	538,371	(6.6)	493,498	(8.3)	404,526	(18.0)	360,092	(11.0)	314,295	(12.7)
**Total Tax Commitment	<u>\$ 1,608,999</u>	<u>\$ 1,886,742</u>	<u>17.3</u>	<u>\$ 1,729,208</u>	<u>(8.3)</u>	<u>\$ 1,868,970</u>	<u>8.1</u>	<u>\$ 1,881,040</u>	<u>0.6</u>	<u>\$ 1,903,963</u>	<u>1.2</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 1977, an Unorganized Territory Tax District was created to levy taxes on nonexempt real and personal property within the district to fund the cost of services to residents in the UT. These services are municipal in nature and would ordinarily be provided to residents if they lived in an organized area, or a municipality.

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

1) State Agency Services

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

2) County Services

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

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

MUNICIPAL COST COMPONENTS LEGISLATION

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

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

THE ANNUAL LEVY OF UT TAX

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

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

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

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

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

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

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

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

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

TIF District Valuation

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

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

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

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