

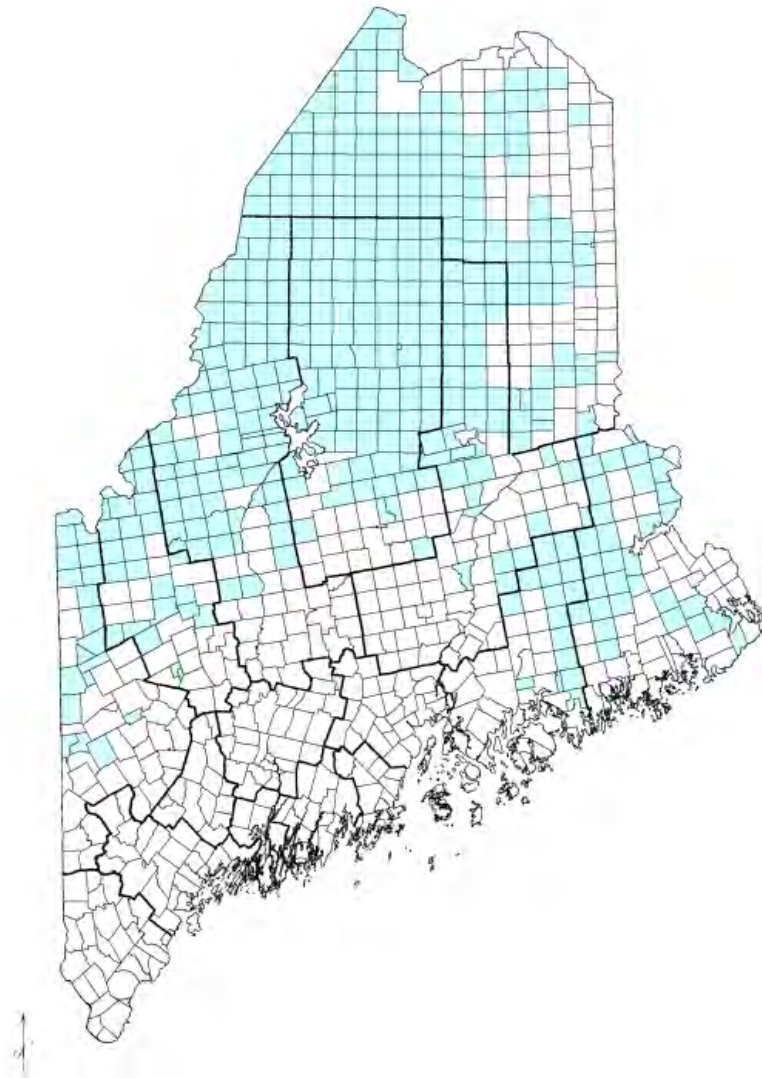
MAINE STATE LEGISLATURE

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UNORGANIZED TERRITORY MUNICIPAL COST COMPONENTS



FISCAL YEAR 2023-2024

STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-THREE

H.P. 833 - L.D. 1308

**An Act to Establish Municipal Cost Components for Unorganized Territory
Services to Be Rendered in Fiscal Year 2023-24**

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 2023-24 is as follows:

Fiscal Administration - Office of the State Auditor	\$280,153
Education	\$14,103,141
Forest Fire Protection	\$130,000
Human Services - General Assistance	\$60,000
Property Tax Assessment	\$1,269,048
Maine Land Use Planning Commission	\$643,573
TOTAL STATE AGENCIES	\$16,485,915

County Reimbursements for Services

Aroostook	\$2,003,645
Franklin	\$1,375,281
Hancock	\$189,107
Kennebec	\$9,662
Lincoln	\$29,013
Oxford	\$1,710,625
Penobscot	\$1,868,069
Piscataquis	\$1,747,599
Somerset	\$2,524,640
Washington	\$1,520,948

TOTAL COUNTY SERVICES	\$12,978,589
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COUNTY TAX INCREMENT FINANCING DISTRUBUTIONS FROM FUND

Tax Increment Financing Payments	\$3,027,917
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TOTAL REQUIREMENTS	\$32,492,421
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COMPUTATION OF ASSESSMENT

Requirements	\$32,492,421
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Less Revenue Deductions:

General Revenue	
Municipal Revenue Sharing	\$300,000
Homestead Reimbursement	\$250,000
Miscellaneous Revenue	\$10,000
Use of Unassigned Fund Balance	\$2,697,813

TOTAL GENERAL REVENUE DEDUCTIONS	\$3,257,813
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Education Revenue	
Land Reserved Trust Interest	\$100,000
Tuition and School Transportation Charges	\$130,000
Special - Teacher Retirement Funding from State	\$240,000

TOTAL EDUCATION REVENUE DEDUCTIONS	\$470,000
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TOTAL REVENUE DEDUCTIONS	\$3,727,813
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TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY (Title 36, §1602)	\$28,764,608
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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, 2024

	2019	2020	% Increase (-)Decrease	2021	% Increase (-)Decrease	2022	% Increase (-)Decrease	2023	% Increase (-)Decrease	2024	% Increase (-)Decrease
State Agencies											
Fiscal Administrator	\$ 233,077	\$ 243,730	4.6	\$ 245,718	0.8	\$ 268,965	9.5	\$ 272,457	1.3	\$ 280,153	2.8
Education	12,335,556	12,851,922	4.2	12,923,626	0.6	12,997,237	0.6	12,962,563	(0.3)	14,103,141	8.8
Forest Fire Protection	150,000	150,000	-	150,000	-	150,000	-	150,000	-	130,000	(13.3)
DHHS - General Assistance	65,000	65,000	-	65,000	-	65,000	-	60,000	(7.7)	60,000	-
Maine Revenue Service	1,246,676	1,470,866	18.0	1,175,334	(20.1)	1,226,503	4.4	1,224,615	(0.2)	1,269,048	3.6
LUPC - Operations	569,905	588,000	3.2	599,144	1.9	608,825	1.6	616,833	1.3	643,573	4.3
Subtotal of State Agency	14,600,214	15,369,518	5.3	15,158,822	(1.4)	15,316,530	1.0	15,286,468	(0.2)	16,485,915	7.8
Less Deductions											
General	(490,000)	(560,000)	14.3	(929,663)	66.0	(1,870,401)	101.2	(2,381,872)	27.3	(3,257,813)	36.8
Educational	(385,000)	(385,000)	-	(460,000)	19.5	(460,000)	-	(460,000)	-	(470,000)	2.2
Total State Agencies	13,725,214	14,424,518	5.1	13,769,159	(4.5)	12,986,129	(5.7)	12,444,596	(4.2)	12,758,102	2.5
County Services											
Aroostook	1,413,226	1,511,803	7.0	1,660,229	9.8	1,759,291	6.0	1,875,014	6.6	2,003,645	6.9
Franklin	953,878	976,795	2.4	1,178,763	20.7	1,177,316	(0.1)	1,308,216	11.1	1,375,281	5.1
Hancock	241,550	239,050	(1.0)	236,850	(0.9)	208,994	(11.8)	204,512	(2.1)	189,107	(7.5)
Kennebec	11,595	10,870	(6.3)	12,125	11.5	9,125	(24.7)	9,125	(0.0)	9,662	5.9
Lincoln	-	-	-	-	-	22,249	-	31,798	42.9	29,013	(8.8)
Oxford	1,262,600	1,459,650	15.6	1,396,537	(4.3)	1,417,500	1.5	1,645,000	16.0	1,710,625	4.0
Penobscot	1,152,652	1,125,982	(2.3)	1,597,454	41.9	1,660,050	3.9	1,521,141	(8.4)	1,868,069	22.8
Piscataquis	965,963	1,156,857	19.8	1,347,370	16.5	1,536,881	14.1	1,609,793	4.7	1,747,599	8.6
Somerset	1,624,102	1,618,913	(0.3)	1,828,286	12.9	2,146,576	17.4	2,246,513	4.7	2,524,640	12.4
Washington	1,032,764	1,032,529	(0.0)	1,348,371	30.6	1,235,710	(8.4)	1,464,444	18.5	1,520,948	3.9
Total County Services	8,658,330	9,132,449	5.5	10,605,985	16.1	11,173,692	5.4	11,915,556	6.6	12,978,589	8.9
TAX COMMITMENT BEFORE TIF	22,383,544	23,556,967	5.2	24,375,144	3.5	24,159,821	(0.9)	24,360,152	0.8	25,736,692	5.7
TIF TAX COMMITMENT	3,522,650	3,867,519	9.8	3,721,137	(3.8)	3,521,916 *	(5.4)	3,218,057	(8.6)	3,027,917	(5.9)
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	\$ 25,906,194	\$ 27,424,486	5.9	\$ 28,096,281	2.4	\$ 27,681,737	(1.5)	\$ 27,578,209	(0.4)	\$ 28,764,608	4.3

*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, 2024

	<u>2019</u>	<u>2020</u>	<u>% Increase (-)Decrease</u>	<u>2021</u>	<u>% Increase (-)Decrease</u>	<u>2022</u>	<u>% Increase (-)Decrease</u>	<u>2023</u>	<u>% Increase (-)Decrease</u>	<u>2024</u>	<u>% Increase (-)Decrease</u>
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>\$ 25,906,194</u>	<u>\$ 27,424,486</u>	<u>5.9</u>	<u>\$ 28,096,281</u>	<u>2.4</u>	<u>\$ 27,681,737</u>	<u>(1.5)</u>	<u>\$ 27,578,209</u>	<u>(0.4)</u>	<u>\$ 28,764,608</u>	<u>4.3</u>
County Taxes	<u>Actual County Taxes and Overlay</u>									<u>Estimated</u>	
Aroostook	959,295	1,063,180	10.8	1,142,241	7.4	1,159,056	1.5	1,229,039	6.0	1,339,653	9.0
Franklin	423,927	442,212	4.3	410,718	(7.1)	449,972	9.6	416,667	(7.4)	425,000	2.0
Hancock	109,306	110,780	1.3	115,209	4.0	118,042	2.5	116,626	(1.2)	118,959	2.0
Kennebec	7,966	7,370	(7.5)	6,453	(12.4)	7,267	12.6	7,202	(0.9)	7,670	6.5
Knox	21,022	21,025	0.0	22,583	7.4	23,198	2.7	23,377	0.8	24,312	4.0
Lincoln	19,855	20,880	5.2	22,302	6.8	22,568	1.2	22,888	1.4	23,575	3.0
Oxford	274,015	303,497	10.8	306,527	1.0	305,319	(0.4)	336,374	10.2	361,602	7.5
Penobscot	493,374	514,303	4.2	555,853	8.1	604,782	8.8	625,889	3.5	669,701	7.0
Piscataquis	1,172,217	1,305,333	11.4	1,395,682	6.9	1,516,153	8.6	1,548,839	2.2	1,641,769	6.0
Somerset	2,127,282	2,150,971	1.1	2,134,386	(0.8)	2,051,918	(3.9)	2,009,596	(2.1)	2,039,740	1.5
Waldo	3,788	3,972	4.9	4,177	5.2	4,068	(2.6)	4,054	(0.4)	4,176	3.0
Washington	637,966	648,989	1.7	679,780	4.7	657,903	(3.2)	671,661	2.1	685,094	2.0
Total County Taxes	<u>6,250,013</u>	<u>6,592,512</u>	<u>5.5</u>	<u>6,795,911</u>	<u>3.1</u>	<u>6,920,246</u>	<u>1.8</u>	<u>7,012,212</u>	<u>1.3</u>	<u>7,341,251</u>	<u>4.7</u>
TAX COMMITMENT BEFORE OVERLAY	<u>32,156,207</u>	<u>34,016,998</u>	<u>5.8</u>	<u>34,892,192</u>	<u>2.6</u>	<u>34,601,983</u>	<u>(0.8)</u>	<u>34,590,421</u>	<u>(0.0)</u>	<u>36,105,859</u>	<u>4.4</u>
OVERLAY	<u>576,880</u>	<u>397,187</u>	<u>(31.1)</u>	<u>619,682</u>	<u>56.0</u>	<u>604,857</u>	<u>(2.4)</u>	<u>520,000</u>	<u>(14.0)</u>	<u>530,000</u>	<u>1.9</u>
TOTAL TAX COMMITMENT AFTER COUNTY TAXES & OVERLAY	<u>\$ 32,733,087</u>	<u>\$ 34,414,185</u>	<u>5.1</u>	<u>\$ 35,511,874</u>	<u>3.2</u>	<u>\$ 35,206,840</u>	<u>(0.9)</u>	<u>\$ 35,110,421</u>	<u>(0.3)</u>	<u>\$ 36,635,859</u>	<u>4.3</u>

AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYSIS

SOURCE: *Maine Revenue Services*

Tax Years 2006-2022

County	2006	2007 *	2008	2009	2010 **	2011	2012	2013 ***	2014	2015	2016 *#	2017	2018 ##	2019	2020 *	2021	2022
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
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
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
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
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
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
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
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
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
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
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
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
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

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

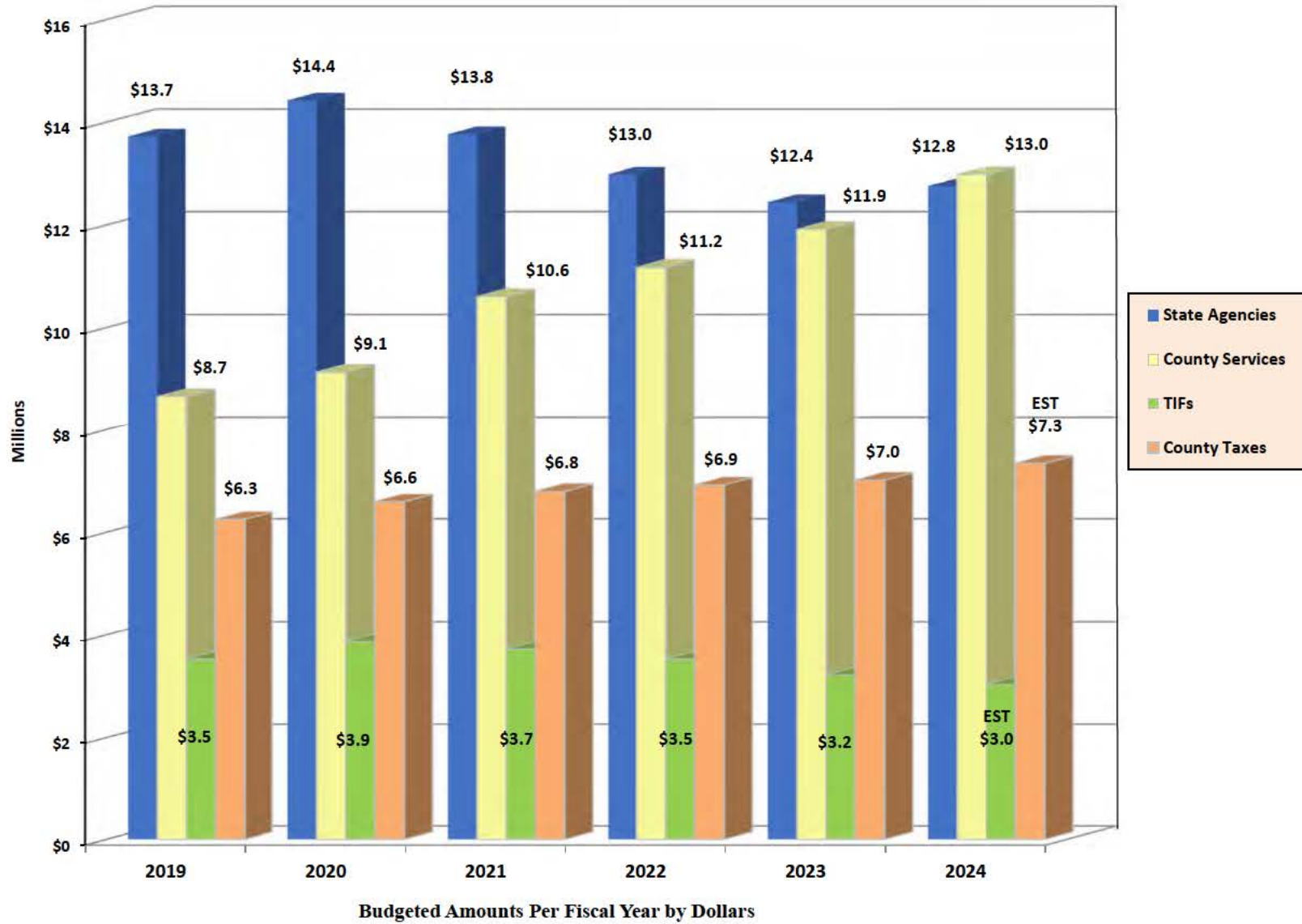
*** First year of Wind TIFs in Hancock County

First year of Omnibus Wind TIFs in Somerset and Hancock Counties

First year of Omnibus Wind TIF in Penobscot

CHARTS AND GRAPHS

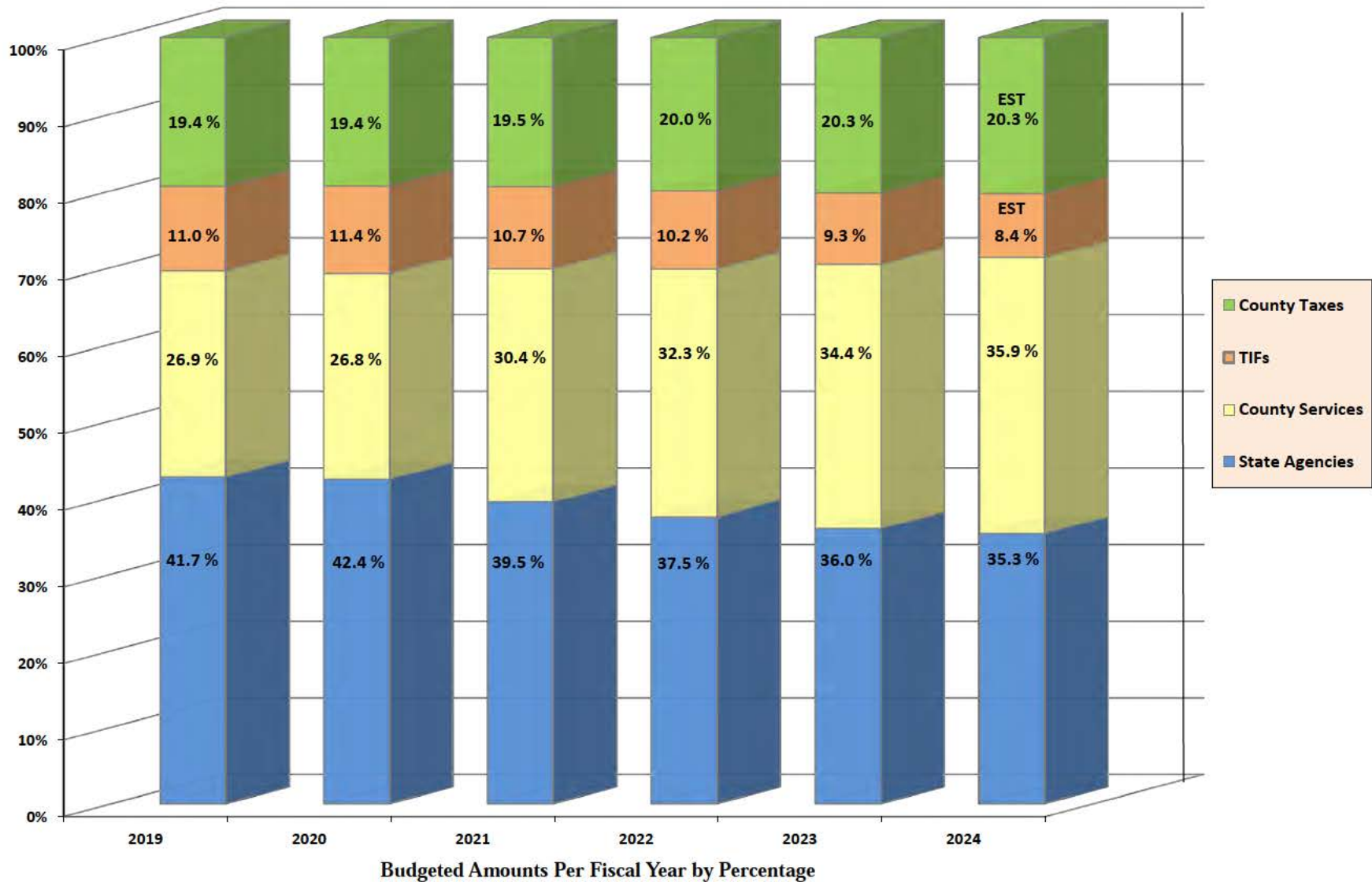
**UT Education and Services Fund
Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue
Fiscal Years 2019 to 2024**



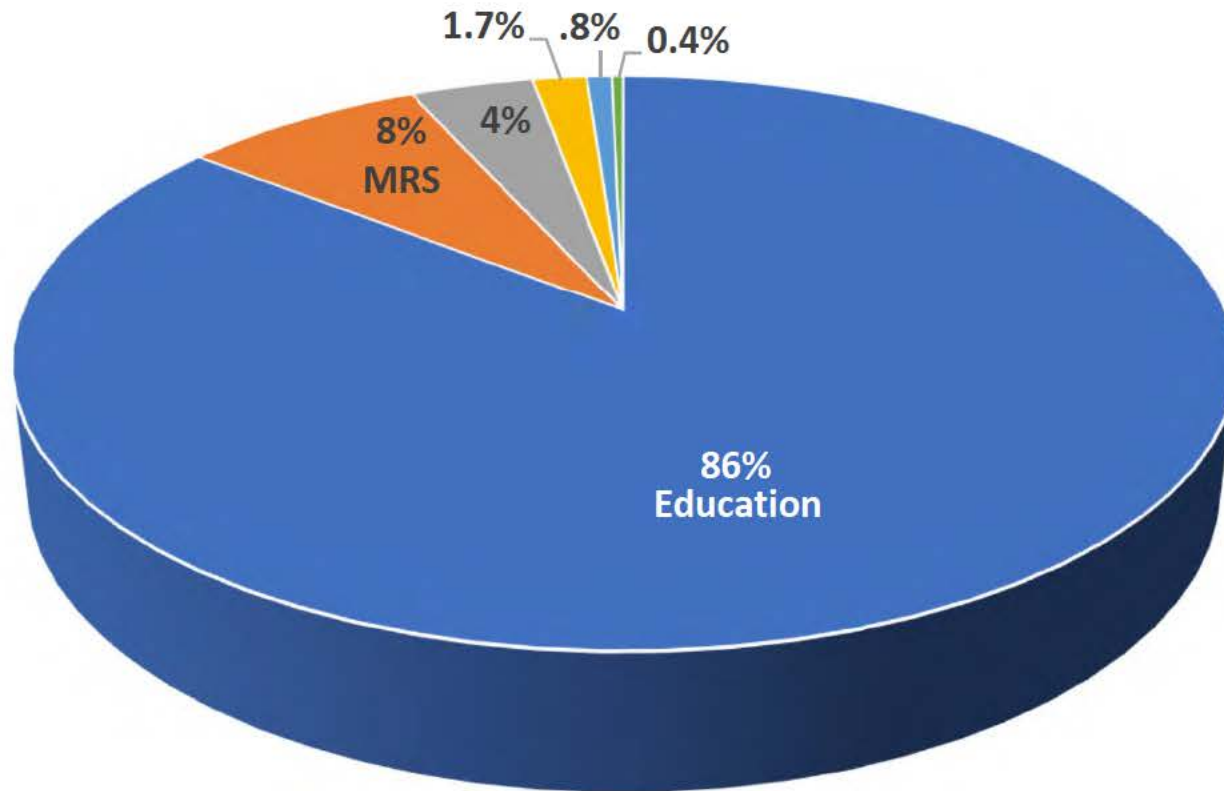
UT Education and Services Fund

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

Fiscal Years 2019 to 2024

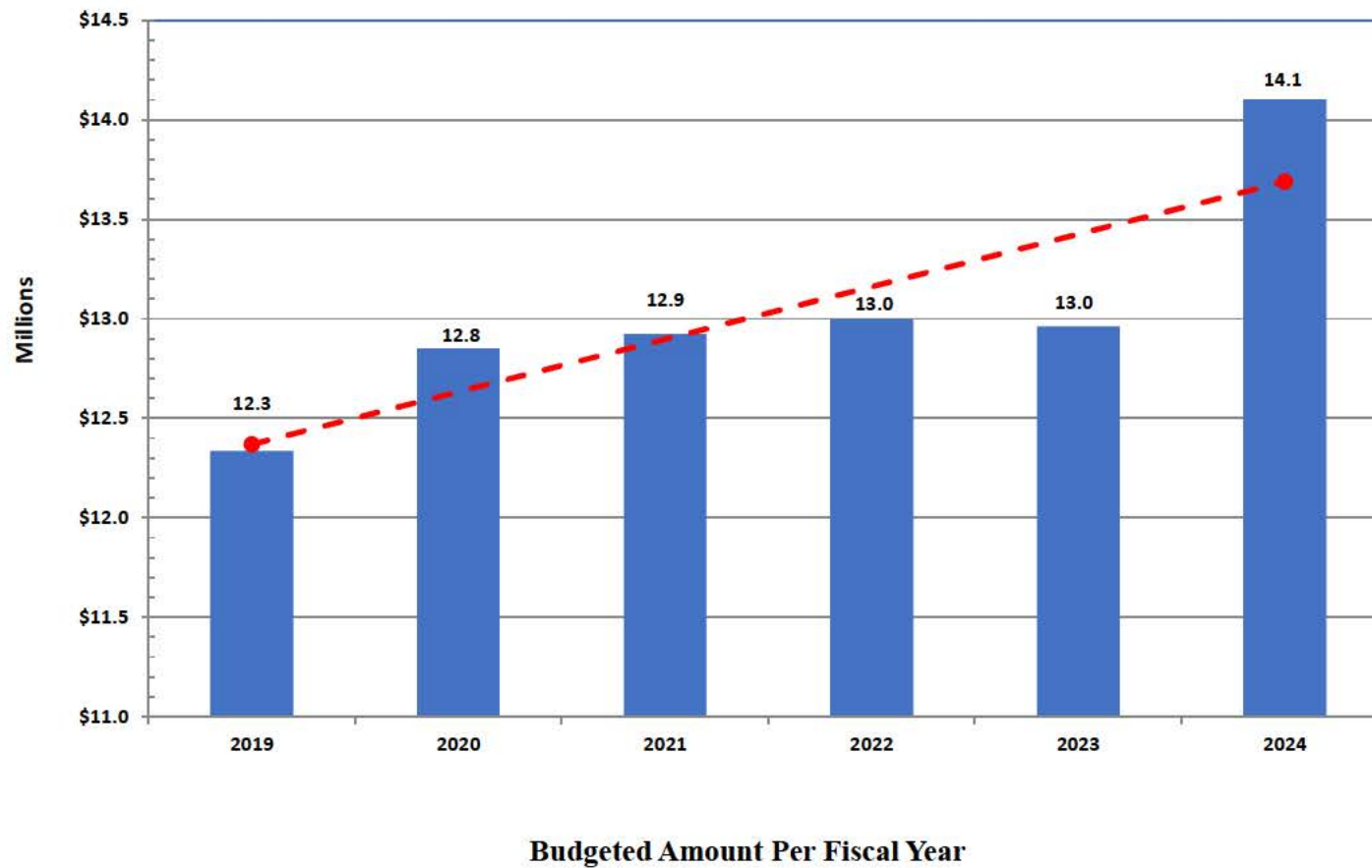


**UT Education and Services Fund
FY24 MCC State Agency Budget Components - Percentage
by Agency**



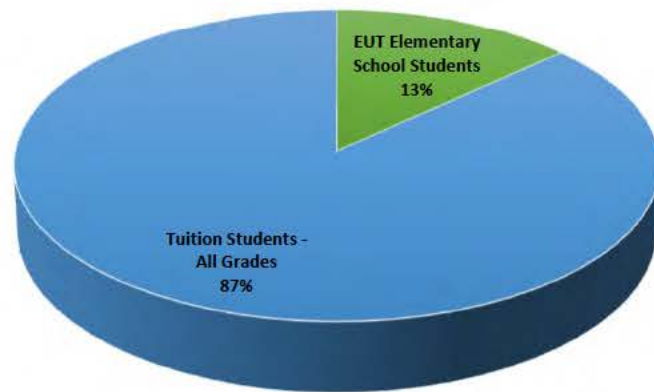
- Education
- Maine Revenue Service - MRS
- LUPC - Operations
- Fiscal Administrator
- Forest Fire Protection
- Human Services - General Assistance

**UT Education and Services Fund
Selected State Agencies Component - Education (EUT) - Fiscal Years 2019 to 2024
with Linear Trendline**



EUT Student Enrollment by Category For School Year 2023

School Year 2023 Enrollments are Estimates
based on April 1, 2022 Enrollments

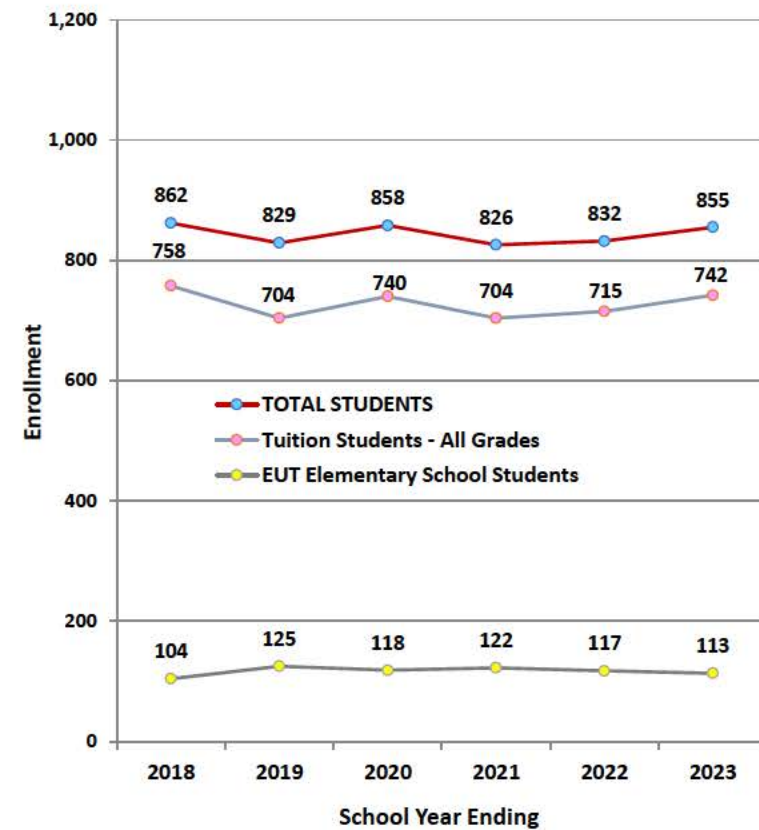


Total 2023 Student Enrollment - 855

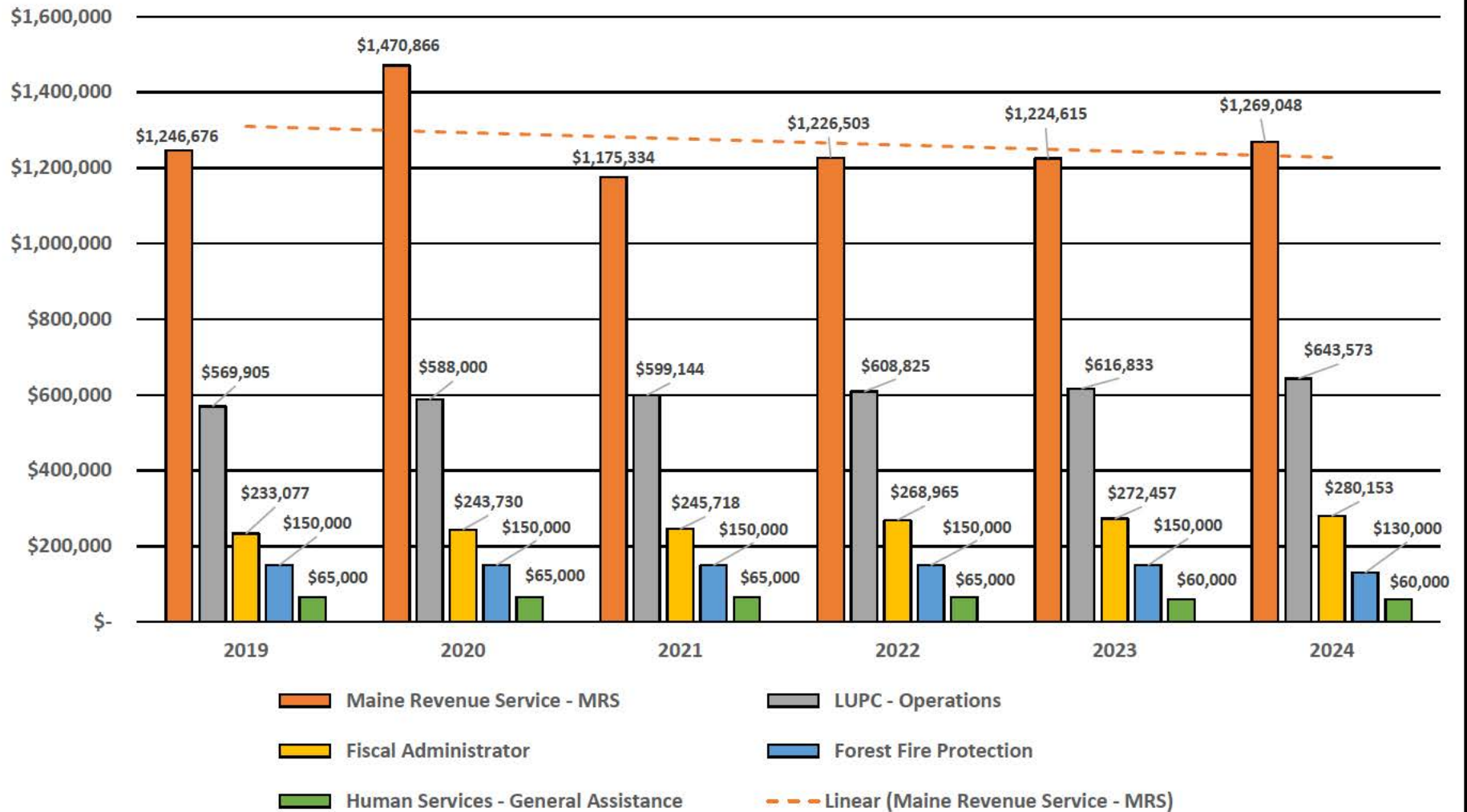
■ EUT Elementary School Students ■ Tuition Students - All Grades

Historical EUT Student Enrollment For School Years 2018 to 2023

School Year 2023 Enrollments are Estimates
based on April 1, 2022 Enrollments



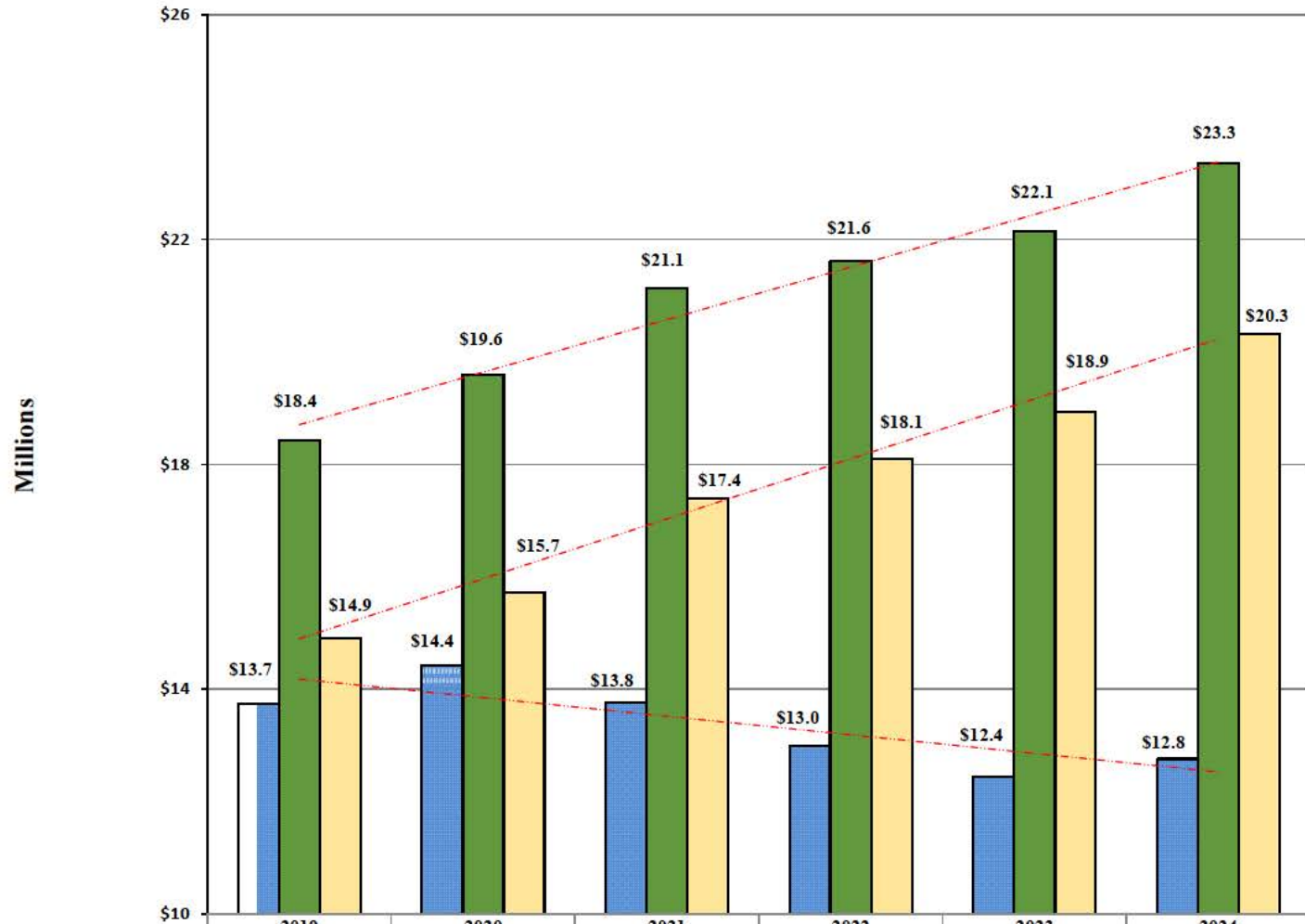
UT Education and Services Fund
Selected State Agencies Components Other Than Education - Fiscal Years 2019 to 2024
with Linear Trendline for Maine Revenue Services Operations



UT Education and Services Fund

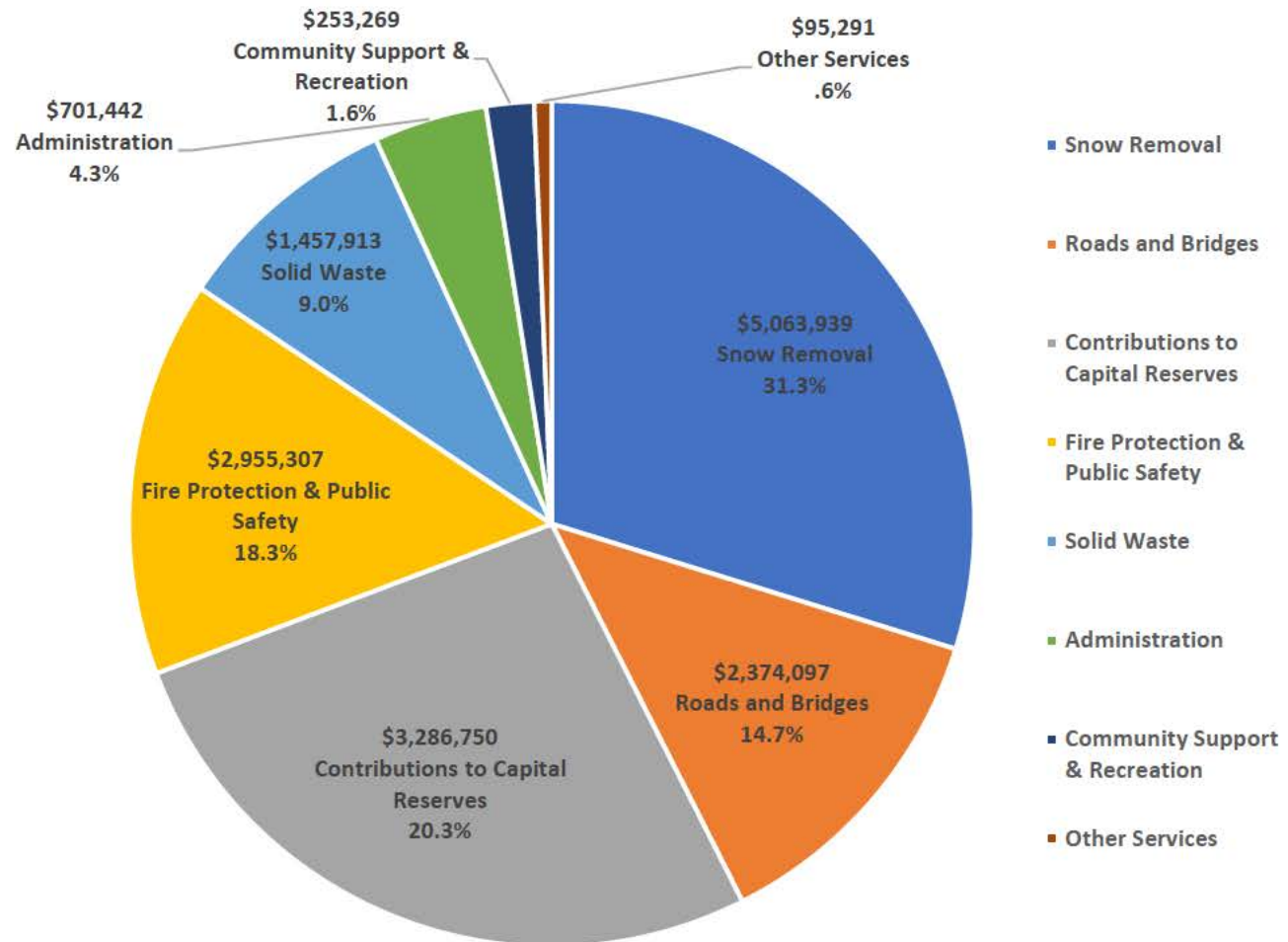
State Agency and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2019 to 2024

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



	2019	2020	2021	2022	2023	2024
State Agencies	13,725,214	14,424,518	13,769,159	12,986,129	12,444,596	12,758,102
County Services and Taxes, with TIFs	18,430,993	19,592,480	21,123,033	21,615,854	22,145,825	23,347,757
County Services and Taxes, without TIFs	14,908,343	15,724,961	17,401,896	18,093,938	18,927,768	20,319,840

UT Education and Services Fund Fiscal Year 2024 County Municipal Services Budgets by Function



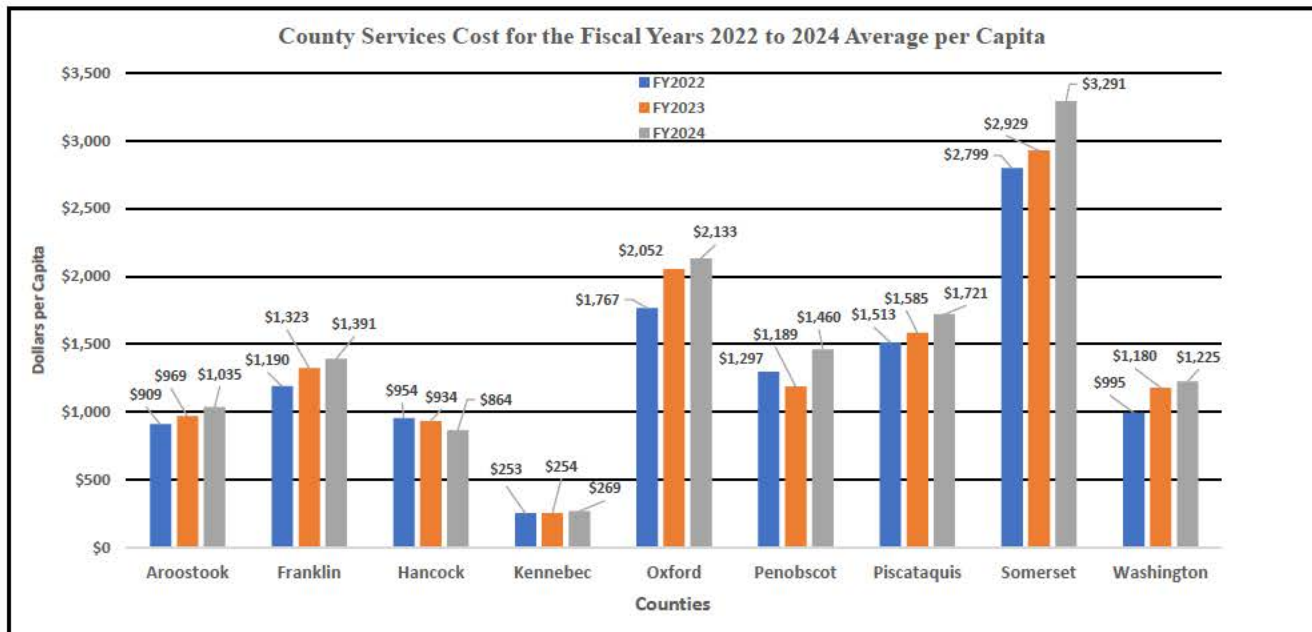
**Gross County Service Budgets without Revenue Deductions
Fiscal Year 2024 - \$16.2 Million in County Service Budgets**

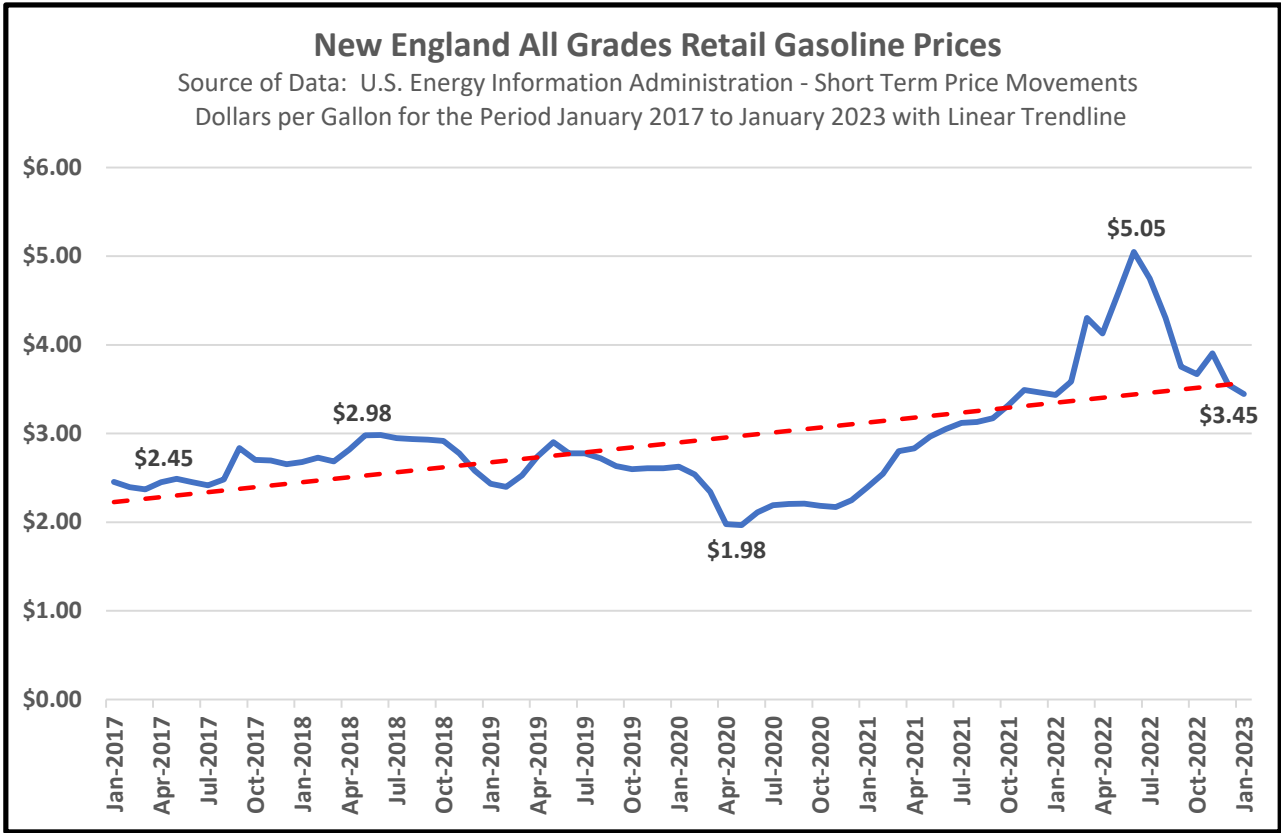
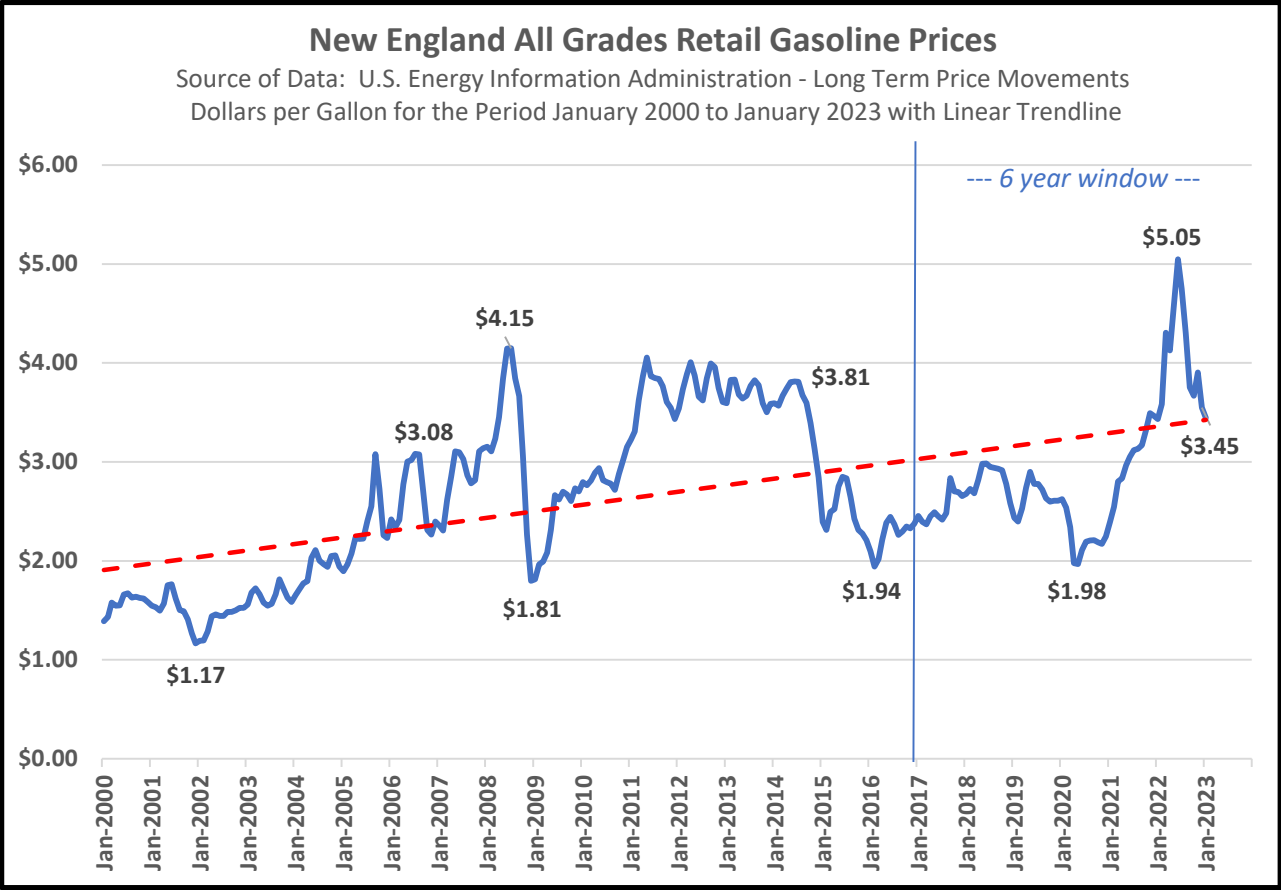
SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY *

<u>County</u>	<u>FY 2022 Cost Per Capita</u>	<u>FY 2022 County Services Tax Assessment</u>	<u>FY 2023 Cost Per Capita</u>	<u>FY 2023 County Services Tax Assessment</u>	<u>FY 2024 Cost Per Capita</u>	<u>US Census 2020 UT Resident Population</u>	<u>2024 County Services Tax Assessment</u>
Aroostook	\$909	\$1,759,291	\$969	\$1,875,014	\$1,035	1,936	\$2,003,645
Franklin	1,190	1,177,316	1,323	1,308,216	1,391	989	1,375,281
Hancock	954	208,994	934	204,512	864	219	189,107
Kennebec	253	9,125	254	9,125	269	36	9,662
Lincoln**	22,249	22,249	31,798	31,798	29,013	1	29,013
Oxford	1,767	1,417,500	2,052	1,645,000	2,133	802	1,710,625
Penobscot	1,297	1,660,050	1,189	1,521,141	1,460	1,280	1,868,069
Piscataquis	1,513	1,536,881	1,585	1,609,793	1,721	1,016	1,747,599
Somerset	2,799	2,146,576	2,929	2,246,513	3,291	767	2,524,640
Washington	995	1,235,710	1,180	1,464,444	1,225	1,242	1,520,948
		<u>\$11,173,692</u>		<u>\$11,915,556</u>		<u>8,288</u>	<u>\$12,978,589</u>
Straight Average of Services Cost Per Capita	<u>\$3,770</u>		<u>\$4,421</u>		<u>\$4,240</u>		
Weighted Average of Services Cost Per Capita Based on 2020 Census	<u>\$1,348</u>		<u>\$1,438</u>		<u>\$1,566</u>		
% change			6.7%		8.9%		

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

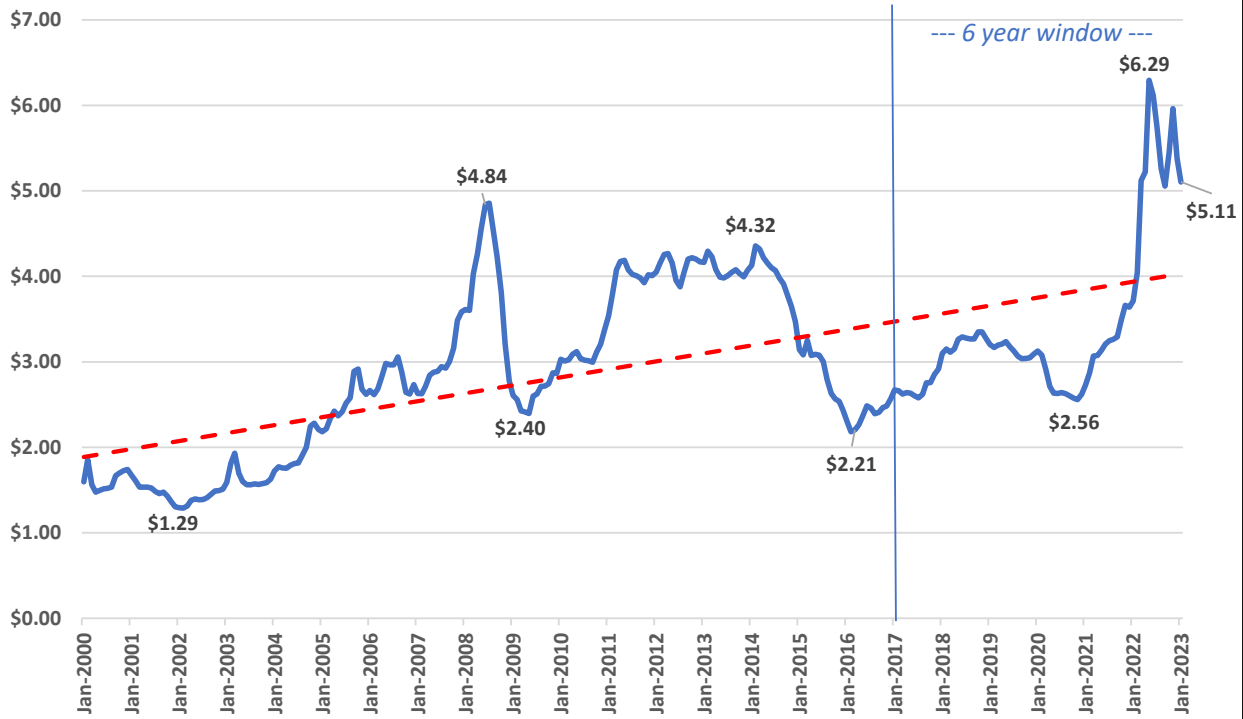
** Lincoln County's first request for county services funding in FY22 is due to the cost of road maintenance and DOT bridge inspection requirements. The per capita rate is not included in the graph since there is only one resident.





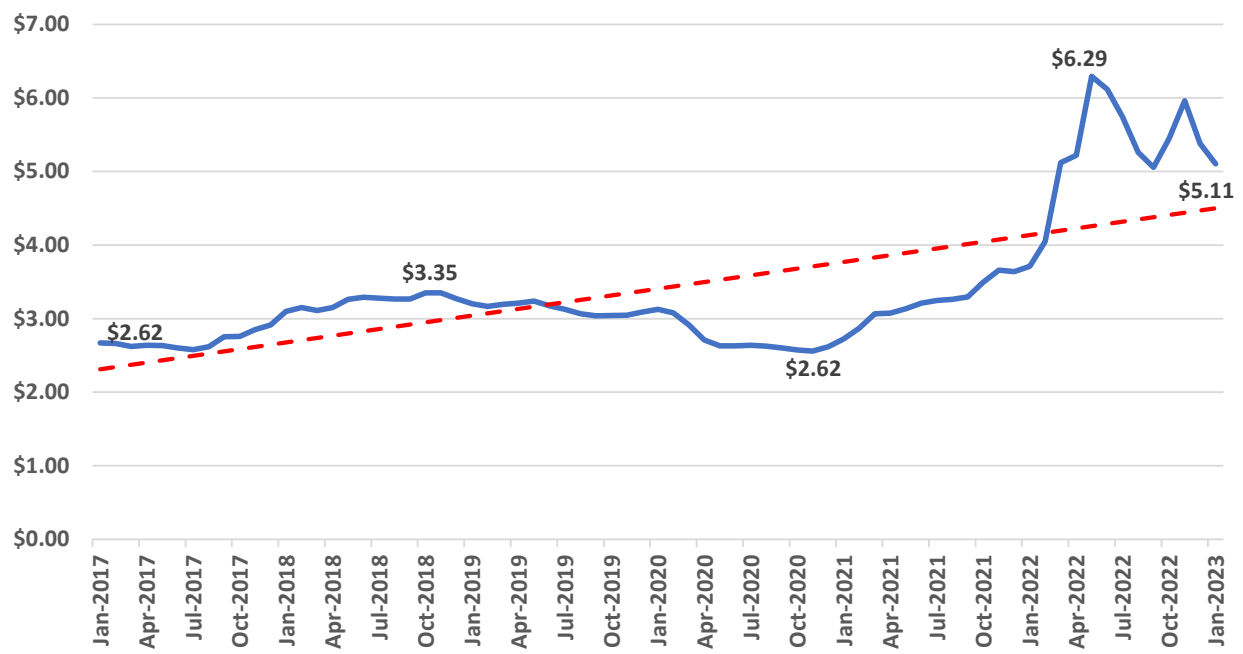
New England No 2 Diesel Retail Prices

Source of Data: U.S. Energy Information Administration - Long Term Price Movements
Dollars per Gallon for the Period January 2000 to January 2023 with Linear Trendline



New England No 2 Diesel Retail Prices

Source of Data: U.S. Energy Information Administration - Short Term Price Movements
Dollars per Gallon for the Period January 2017 to January 2023 with Linear Trendline



FISCAL YEAR 2024 MCC BUDGET ANALYSIS

ANALYSIS OF MUNICIPAL COST COMPONENTS BUDGETS WORK SESSION - FISCAL YEAR 2024

STATE AGENCY SERVICES

Total UT State Agency Service budgets increased 7.8%, or \$1,199,447 from \$15,286,468 in FY23 to \$16,485,915 in FY24. 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 · \$280,153

The budget increased 2.8% or \$7,696 from \$272,457 in FY23 to \$280,153 in FY24.

- 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) · \$14,103,141

The budget increased 8.8% or \$1,140,578 from \$12,962,563 in FY23 to \$14,103,141 in FY24.

- The budget increase of 8.8% 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 \$250,000 for overall tuition rate increases, \$120,000 for annual bus replacement, and a one-time budget amount of \$750,000 for the first phase of school renovations.
- This budget will provide education, transportation, and special education services to approximately 855 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
Edmunds School, Washington County	60	55	66	60	66	66	69
Connor School, Aroostook County	36	34	33	39	42	38	30
Kingman Elementary, Penobscot County	11	15	26	19	14	13	14
Total UT Elementary School Students	107	104	125	118	122	117	113
Tuition Students - All Grades	741	758	704	740	704	715	742
Total Number of EUT Students	848	862	829	858	826	832	855

Agriculture, Conservation and Forestry – Forest Fire Protection · \$130,000

- 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 \$20,000 from FY23 to FY24.

Human Services – General Assistance · \$60,000

- This budget provides general assistance to qualifying residents within the Unorganized Territory. These services are disbursed by agents/towns under the direction of the Department of Health and Human Services.
- The budgeted amount has not changed from FY23 to FY24.

Maine Revenue Services - Property Tax Assessment and Operations · \$1,269,048

The budgeted amount increased 3.6% or \$44,433 from \$1,224,615 in FY23 to \$1,269,048 in FY24.

- 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.
- All other expenditures increased by 7.3% or \$22,755 from FY23. The majority of this increase is related to the budgeted purchase of electronic assessor tablets and increased central fleet charges.

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 4.3% or \$26,740 from \$616,833 in FY23 to \$643,573 in FY24.
- 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 \$4,596,950,000 for Tax Year 2023 which is a 5% increase from prior year.

COUNTY SERVICES AND TIF

Total UT County Services increased 8.9% or \$1,063,033 from \$11,915,556 in FY23 to \$12,978,589 in FY24. 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 · \$2,003,645 UT Budget

- This budgeted amount increased 6.9%, or \$128,631 from \$1,875,014 in FY23 to \$2,003,645 in FY24. (reference page 33)
 - County Services increased by 8% or \$144,281.
 - Fire Protection & Public Safety (FP&PS) increased by 12.1% or \$74,352 due to increases in the cost of ambulance services, public safety and animal control. Fire protection support is under review for various townships
 - Snow Removal and Road maintenance increased an average of 6% or \$53,291 due to increased fuel and salt costs.
 - Use of Unassigned Fund Balance increased by \$10,000.
 - Capital reserves are in place to support the road pavement project plan.

Franklin County · \$1,375,281 UT Budget

- This budgeted amount increased 5.1% or \$67,065 from \$1,308,216 in FY23 to \$1,375,281 in F24. (reference page 35)
 - County Services increased by 20.8% or \$265,000.
 - Roads and Bridges increased by 16.4% or \$39,228 related to roads requiring additional maintenance and increased fuel costs.
 - Snow removal increased by 13% or \$77,155 due to new contracts supporting various townships and increased fuel and salt costs.
 - Solid Waste increased by 28.6% or \$40,284 due to increases in short term rental use.
 - FP&PS increased 37.9% or 106,567 for fire protection support/training and deputy wage adjustment.
 - Unassigned Fund Balance of \$160,000 was available to offset increased costs.

Note: FY23 is the fourteenth 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	2020-2021	2021-2022	2022-2023	Total
\$12,963,843	\$1,022,984	\$903,151	\$788,204	\$15,678,183

Hancock County · \$189,107 UT Budget

- This budgeted amount decreased 7.5% or \$15,405 from \$204,512 in FY23 to \$189,107 in FY24. (reference page 37)
 - County Services increased slightly by 1% or \$3,000 for roads and public safety.
 - Unassigned Fund Balance increased by 24.3% or \$20,655.

Note: FY23 is the tenth 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	2020-2021	2021-2022	2022-2023	Total
\$3,257,305	\$578,651	\$499,257	\$477,878	\$4,813,091

Kennebec County · \$9,662 UT Budget

- This budgeted amount increased by 5.9% or \$537 from \$9,125 in FY23 to \$9,662 in FY24. (reference page 39)
 - The increase in FP&PS County Services of \$3,145 for the Unity Township fire agreement was offset by an increase in use of Unassigned Fund Balance of \$2,102.

Lincoln County · \$29,013 UT Budget

- This budgeted amount decreased by 8.8% or \$2,785 from \$31,798 in FY23 to \$29,013 in FY24. (reference page 41)
 - Most of this decrease is due to the completion of additional repair, ditching, and tree work required on the Gore Road.

Oxford County · \$1,710,625 UT Budget

- This budgeted amount increased 4% or \$65,625 from \$1,645,000 in FY23 to \$1,710,625 in FY24. (reference page 43)
 - County Services increased by 16.2% or \$162,500.
 - Roads and Bridges and Snow Removal increased by 4.5% or \$30,000 due to increased fuel cost.
 - Public Safety has increased \$125,000 for the addition of dedicated deputy support.
 - Contributions to Capital Reserve decreased by 12.5% or \$100,000.

Penobscot County · \$1,868,069 UT Budget

- This budgeted amount increased 22.8% or \$346,928 from \$1,521,141 in FY23 to \$1,868,069 in FY24. (reference page 45)
 - County Services increased by 12.4% or \$208,442.
 - Snow Removal increased by 18.1% or \$175,158 due to new contract increases of \$52,715, and \$78,298 for Drew Plantation/Township (deorganization effective 7/1/23).
 - Unassigned Fund Balance amount decreased by \$149,290 for FY24.

Note: FY23 is in the seventh 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	2020-2021	2021-2022	2022-2023	Total
\$2,042,029	\$615,533	\$577,144	\$562,829	\$3,797,535

Piscataquis County · \$1,747,599 UT Budget

- This budgeted amount increased 8.6% or \$137,806 from \$1,609,793 in FY23 to \$1,747,599 in FY24. (reference page 47)
 - County Services increased by 8.5%, or \$135,806.
 - Snow Removal increased by 12.1% or \$91,856 due to increased fuel and salt costs.
 - Roads and Bridges increased by 7.8% or \$23,700 with continued work on needed road repair.

Somerset County · \$2,524,640 UT Budget

- This budgeted amount increased 12.4% or \$278,127 from \$2,246,513 in FY23 to \$2,524,640 in FY24. (reference page 49)
 - County Services increased by 16.1% or \$303,735.
 - Snow Removal services increased 22.7% or \$146,780 as a result of contract renewals and the increased cost of fuel (surcharges) and salt.
 - Roads and Bridges increased 22% or \$52,787 for additional road repair and maintenance.
 - Fire Protection and Public Safety services increased by 14.8% or \$98,856 for the additional cost of ambulance services and deputy wage adjustments.
 - Contributions to Capital Reserve increased by 40.2% or \$224,000 for onetime culvert and paving projects.
 - Other Revenue increased \$153,390 for onetime local assistance funding in FY24.
 - Unassigned Fund Balance amount increased by \$105,000 for FY24.

Note: FY23 is the seventh 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	2020-2021	2021-2022	2022-2023	Total
\$2,869,413	\$811,250	\$833,979	\$838,914	\$5,353,556

Washington County · \$1,520,948 UT Budget

- This budgeted amount increased 3.9% or \$56,504 from \$1,464,444 in FY23 to \$1,520,948 in FY24. (reference 51)
 - County Services increased by 3.4% or \$45,634.
 - Roads and Bridges increased by 4.1% or \$23,067 for repair costs due to an increase in seasonal residents and overall additional traffic.
 - Contributions to Capital Reserve increased by 1.8% or \$8,000. The FY24 reserve reflects a three-year bridge plan for the Mills Stream Bridge in Centerville Township which was identified as requiring extensive repair by MDOT. Funding has been requested from MDOT to support the repair.

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

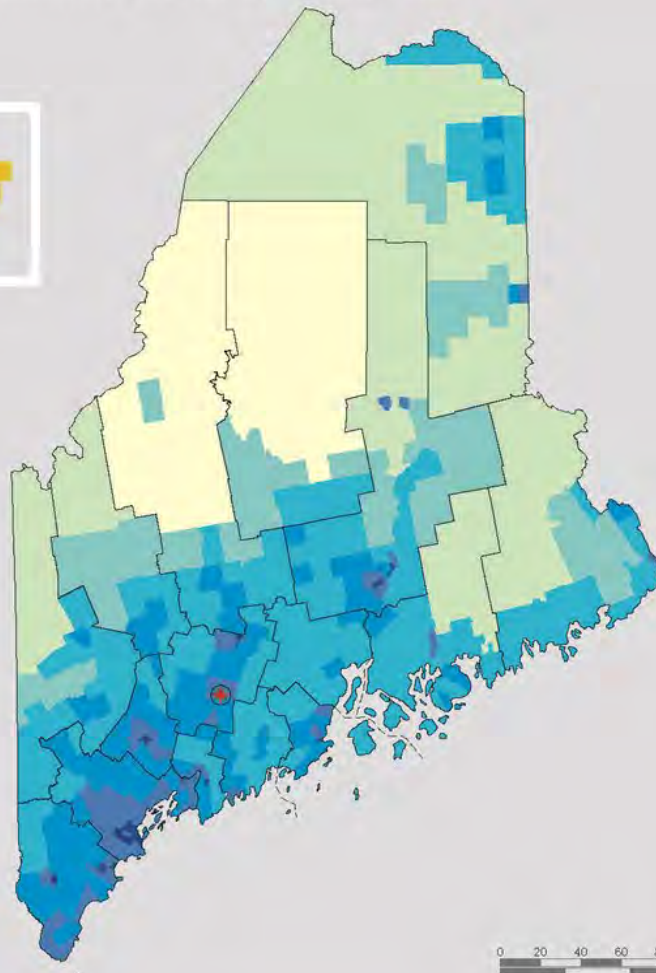
Fiscal Year - Actual TIF Payments				
Prior Years	2020-2021	2021-2022	2022-2023	Total
\$10,322,923	\$493,498	\$404,526	\$360,092	\$11,581,039

COUNTY BUDGET ANALYSIS

2010 Census: Maine Profile

Population Density by Census Tract

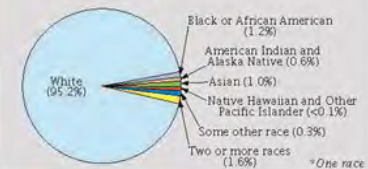
Maine Population 1970 to 2010	
2010	1,328,361
2000	1,274,923
1990	1,227,928
1980	1,124,660
1970	992,048



United States
Census
Bureau

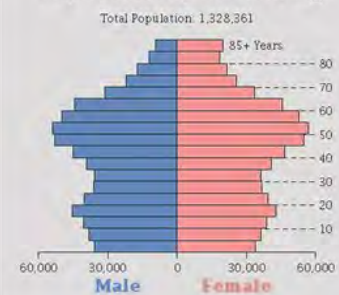
U.S. Department of Commerce, Economics and Statistics Administration, U.S. CENSUS BUREAU

State Race* Breakdown



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

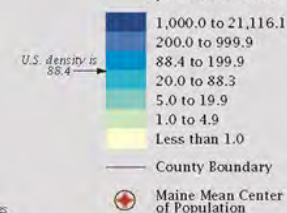
Population by Sex and Age



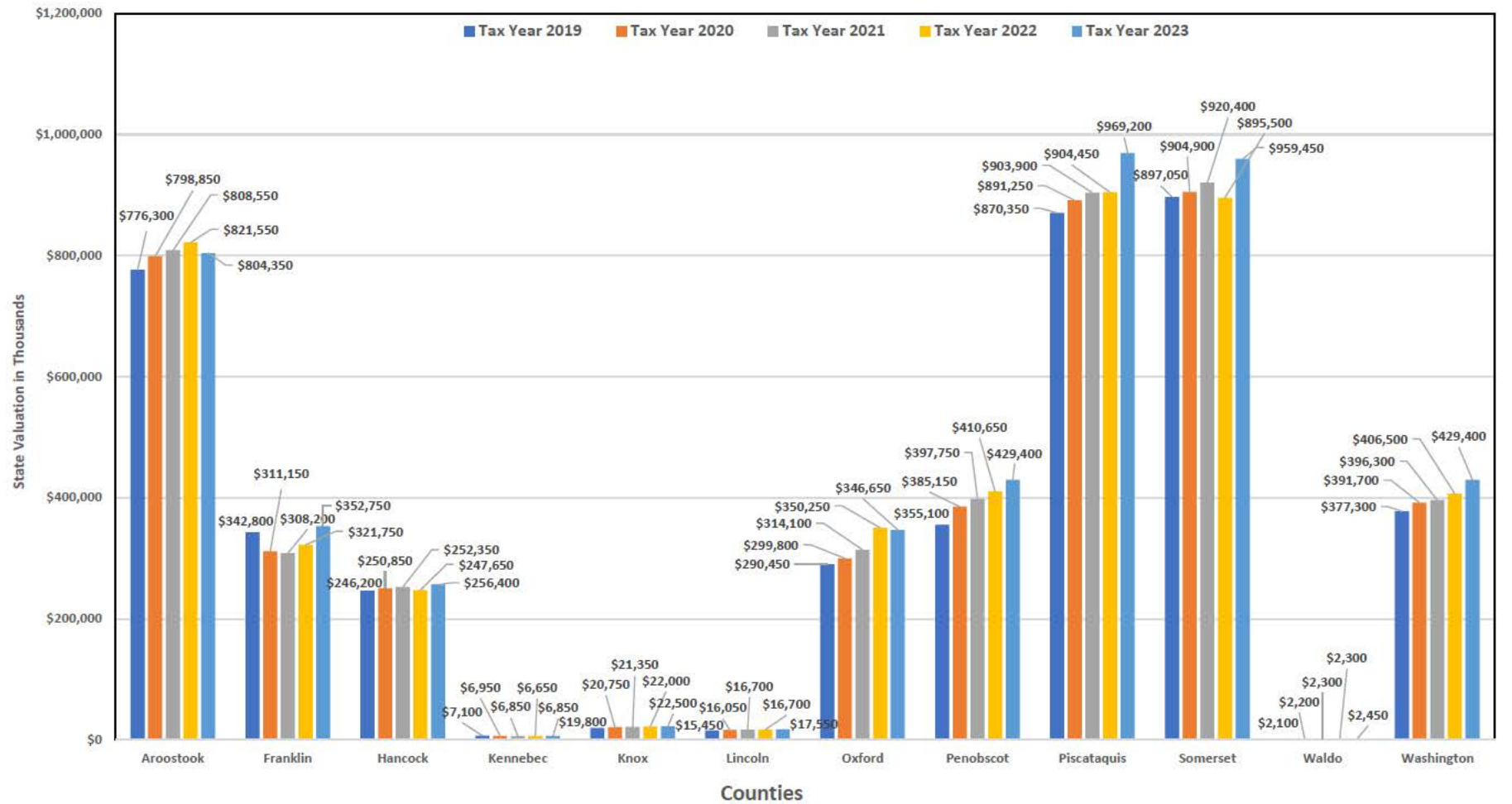
Housing Tenure



People per Square Mile by Census Tract



State Valuation Unorganized Territory by County for Tax Years 2019-2023



UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2024

	<u>Totals by Service Category</u>										
	<u>2019</u>	<u>2020</u>	<u>% Increase (-) Decrease</u>	<u>2021</u>	<u>% Increase (-) Decrease</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 1,707,868	\$ 1,823,034	6.7	\$ 1,778,622	(2.4)	\$ 1,968,110	10.7	\$ 2,212,328	12.4	\$ 2,374,097	7.3
Snow Removal	3,691,943	3,973,746	7.6	4,144,194	4.3	4,356,408	5.1	4,502,333	3.3	5,063,939	12.5
Solid Waste	1,192,457	1,201,364	0.7	1,219,029	1.5	1,224,917	0.5	1,353,224	10.5	1,457,913	7.7
Fire Protection & Public Safety	1,432,646	1,591,545	11.1	2,108,290	32.5	2,209,567	4.8	2,523,972	14.2	2,955,307	17.1
Community Support & Recreation	231,683	251,146	8.4	254,014	1.1	256,796	1.1	250,887	(2.3)	253,269	0.9
Other Services	69,075	74,666	8.1	92,951	24.5	97,273	4.6	88,790	(8.7)	95,291	7.3
Subtotal County Services	8,325,672	8,915,501	7.1	9,597,100	7.6	10,113,071	5.4	10,931,534	8.1	12,199,817	11.6
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	1,000	19,000	1,800.0	1,000	(94.7)	13,000	1,200.0	8,000	(38.5)	9,000	12.5
Contributions to Capital Reserve	2,244,521	2,495,751	11.2	3,715,237	48.9	2,858,990	(23.0)	3,122,750	9.2	3,277,750	5.0
Subtotal Other	2,245,521	2,514,751	12.0	3,716,237	47.8	2,871,990	(22.7)	3,130,750	9.0	3,286,750	5.0
Administration	580,519	578,103	(0.4)	604,381	4.5	605,162	0.1	653,418	8.0	701,442	7.3
Total County Services Budget	11,151,712	12,008,355	7.7	13,917,718	15.9	13,590,223	(2.4)	14,715,702	8.3	16,188,008	10.0
Estimated Revenues											
Local Road Assistance	(488,605)	(530,158)	8.5	(527,360)	(0.5)	(511,831)	(2.9)	(541,472)	5.8	(541,912)	0.1
Excise Taxes	(1,418,409)	(1,639,738)	15.6	(1,632,000)	(0.5)	(1,482,000)	(9.2)	(1,717,000)	15.9	(1,787,000)	4.1
Snowmobile	(3,058)	(3,144)	2.8	(3,500)	11.3	(3,350)	(4.3)	(3,000)	(10.4)	(3,000)	-
Other	(234,014)	(309,844)	32.4	(287,651)	(7.2)	(252,945)	(12.1)	(244,719)	(3.3)	(435,085)	77.8
Subtotal Revenues	(2,144,086)	(2,482,884)	15.8	(2,450,511)	(1.3)	(2,250,126)	(8.2)	(2,506,191)	11.4	(2,766,997)	10.4
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(349,296)	(393,022)	12.5	(861,222)	119.1	(166,405)	(80.7)	(293,955)	76.7	(442,422)	50.5
Tax Commitment	8,658,330	9,132,449	5.5	10,605,985	16.1	11,173,692	5.4	11,915,556	6.6	12,978,589	8.9
*Anticipated TIF Tax Commitment	3,522,650	3,867,519	9.8	3,721,137	(3.8)	3,521,916	(5.4)	3,218,057	(8.6)	3,027,917	(5.9)
**Total Tax Commitment	\$ 12,180,980	\$ 12,999,968	6.7	\$ 14,327,122	10.2	\$ 14,695,608	2.6	\$ 15,133,613	3.0	\$ 16,006,506	5.8

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

County Comparison For the Year Ended June 30, 2024

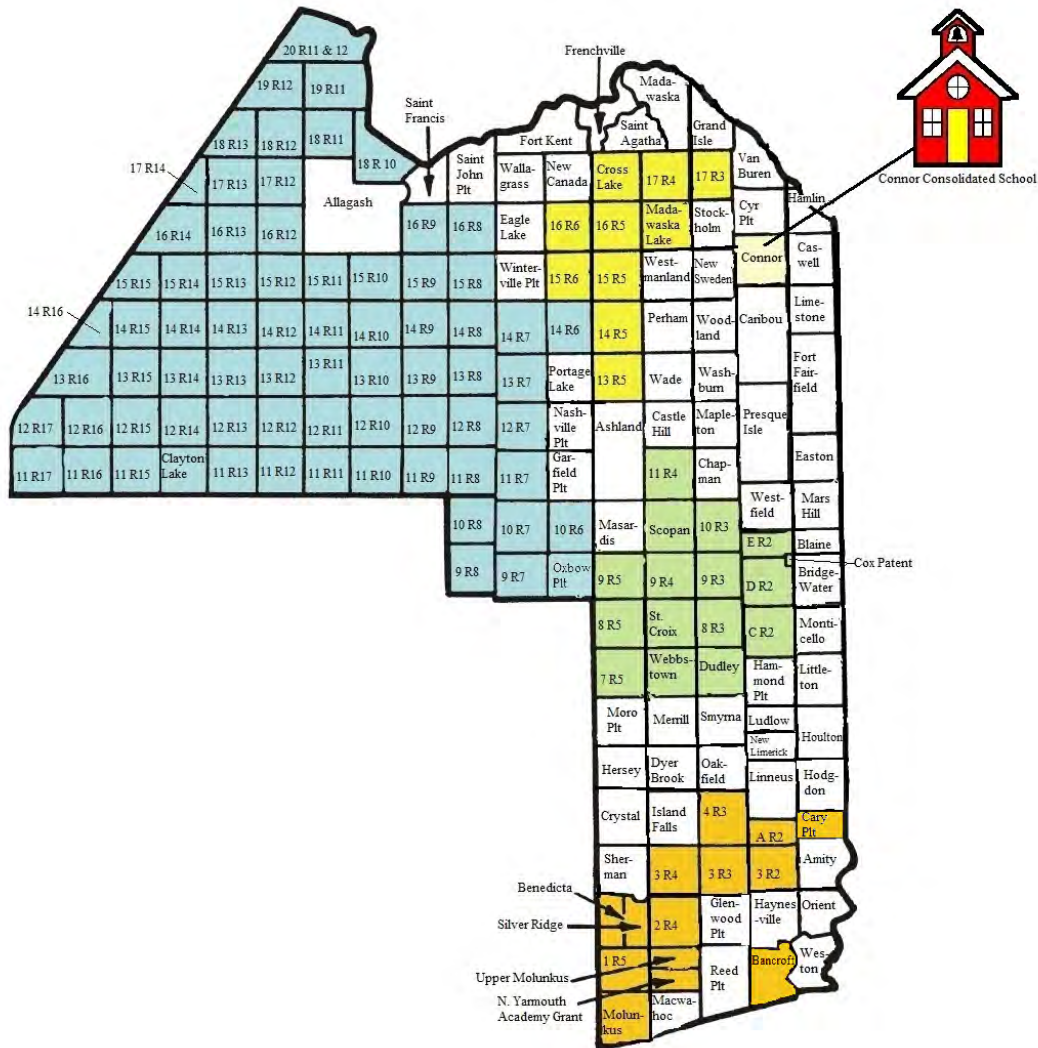
Totals by County and Service Category

	Aroostook	Franklin	Hancock	Kennebec	Lincoln	Oxford	Penobscot	Piscataquis	Somerset	Washington	Total
County Services:											
Roads and Bridges	\$ 351,976	\$ 279,000	\$ 87,300	\$ -	\$ 15,000	\$ 325,000	\$ 111,850	\$ 329,500	\$ 292,276	\$ 582,195	\$ 2,374,097
Snow Removal	635,386	669,606	90,000	7,000	5,500	370,000	1,141,326	853,374	793,588	498,159	5,063,939
Solid Waste	159,079	181,221	32,000	5,400	-	125,000	249,621	309,500	287,725	108,367	1,457,913
Fire Protection & Public Safety	687,337	388,043	73,800	6,500	-	325,000	342,744	206,425	766,370	159,088	2,955,307
Community Support & Recreation	105,351	12,265	1,650	-	-	17,500	44,164	7,000	38,639	26,700	253,269
Other Services	10,368	6,000	14,300	1,762	-	5,000	4,000	19,400	10,000	24,461	95,291
Subtotal County Services	1,949,497	1,536,136	299,050	20,662	20,500	1,167,500	1,893,705	1,725,199	2,188,598	1,398,970	12,199,817
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	1,000	-	8,000	-	-	-	-	-	9,000
Contributions to Capital Reserve	493,750	168,500	27,000	1,000	-	700,000	288,000	373,000	781,000	445,500	3,277,750
Subtotal Other	493,750	168,500	28,000	1,000	8,000	700,000	288,000	373,000	781,000	445,500	3,286,750
Administration	122,162	85,232	16,353	-	1,425	93,375	109,085	107,000	126,232	40,578	701,442
Total County Services Budget	2,565,409	1,789,867	343,403	21,662	29,925	1,960,875	2,290,790	2,205,199	3,095,830	1,885,048	16,188,008
Estimated Revenues											
Local Road Assistance	(98,264)	(38,936)	(10,000)	(1,800)	(912)	(55,000)	(90,000)	(92,000)	(65,000)	(90,000)	(541,912)
Excise Taxes	(390,000)	(200,000)	(30,000)	(7,000)	-	(190,000)	(230,000)	(285,000)	(205,000)	(250,000)	(1,787,000)
Snowmobile	-	(150)	(1,000)	-	-	(250)	-	-	(1,100)	(500)	(3,000)
Other	(23,500)	(15,500)	(7,500)	-	-	(5,000)	(84,295)	(80,600)	(195,090)	(23,600)	(435,085)
Subtotal Revenues	(511,764)	(254,586)	(48,500)	(8,800)	(912)	(250,250)	(404,295)	(457,600)	(466,190)	(364,100)	(2,766,997)
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(50,000)	(160,000)	(105,796)	(3,200)	-	-	(18,426)	-	(105,000)	-	(442,422)
Tax Commitment	2,003,645	1,375,281	189,107	9,662	29,013	1,710,625	1,868,069	1,747,599	2,524,640	1,520,948	12,978,589
*Anticipated TIF Tax Commitment	-	788,204	477,878	-	-	-	562,829	-	838,914	360,092	3,027,917
**Total Tax Commitment	\$ 2,003,645	\$ 2,163,486	\$ 666,985	\$ 9,662	\$ 29,013	\$ 1,710,625	\$ 2,430,898	\$ 1,747,599	\$ 3,363,554	\$ 1,881,040	\$ 16,006,506

* 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, 2024

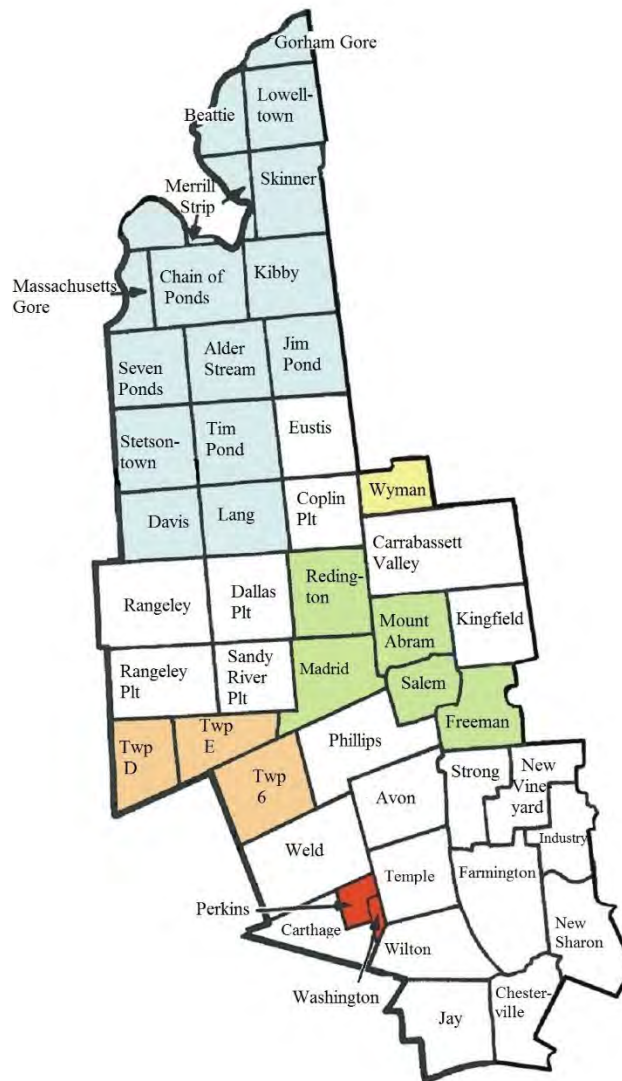
Aroostook

	<u>2019</u>	<u>2020</u>	% Increase (-) Decrease	<u>2021</u>	% Increase (-) Decrease	<u>2022</u>	% Increase (-) Decrease	<u>2023</u>	% Increase (-) Decrease	<u>2024</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 279,869	\$ 284,529	1.7	\$ 230,779	(18.9)	\$ 325,608	41.1	\$ 340,329	4.5	\$ 351,976	3.4
Snow Removal	442,432	521,318	17.8	567,532	8.9	574,197	1.2	593,742	3.4	635,386	7.0
Solid Waste	143,101	144,633	1.1	145,726	0.8	142,587	(2.2)	150,370	5.5	159,079	5.8
Fire Protection & Public Safety	364,124	444,320	22.0	468,453	5.4	543,353	16.0	612,985	12.8	687,337	12.1
Community Support & Recreation	70,644	67,606	(4.3)	69,863	3.3	87,992	25.9	98,328	11.7	105,351	7.1
Other Services	5,676	5,775	1.7	8,450	46.3	8,886	5.2	9,462	6.5	10,368	9.6
Subtotal County Services	<u>1,305,846</u>	<u>1,468,181</u>	<u>12.4</u>	<u>1,490,803</u>	<u>1.5</u>	<u>1,682,622</u>	<u>12.9</u>	<u>1,805,216</u>	<u>7.3</u>	<u>1,949,497</u>	<u>8.0</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	407,750	392,250	(3.8)	657,835	67.7	481,750	(26.8)	477,750	(0.8)	493,750	3.3
Subtotal Other	<u>407,750</u>	<u>392,250</u>	<u>(3.8)</u>	<u>657,835</u>	<u>67.7</u>	<u>481,750</u>	<u>(26.8)</u>	<u>477,750</u>	<u>(0.8)</u>	<u>493,750</u>	<u>3.3</u>
Administration	<u>87,930</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>	<u>114,148</u>	<u>5.5</u>	<u>122,162</u>	<u>7.0</u>
Total County Services Budget	<u>1,801,526</u>	<u>1,953,453</u>	<u>8.4</u>	<u>2,303,716</u>	<u>17.9</u>	<u>2,272,591</u>	<u>(1.4)</u>	<u>2,397,114</u>	<u>5.5</u>	<u>2,565,409</u>	<u>7.0</u>
Estimated Revenues											
Local Road Assistance	(81,300)	(94,950)	16.8	(97,380)	2.6	(92,000)	(5.5)	(98,800)	7.4	(98,264)	(0.5)
Excise Taxes	(300,000)	(330,000)	10.0	(345,000)	4.5	(350,000)	1.4	(360,000)	2.9	(390,000)	8.3
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(7,000)	(16,700)	138.6	(20,022)	19.9	(21,300)	6.4	(23,300)	9.4	(23,500)	0.9
Subtotal Revenues	<u>(388,300)</u>	<u>(441,650)</u>	<u>13.7</u>	<u>(462,402)</u>	<u>4.7</u>	<u>(463,300)</u>	<u>0.2</u>	<u>(482,100)</u>	<u>4.1</u>	<u>(511,764)</u>	<u>6.2</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>(181,085)</u>	<u>-</u>	<u>(50,000)</u>	<u>(72.4)</u>	<u>(40,000)</u>	<u>(20.0)</u>	<u>(50,000)</u>	<u>25.0</u>
Tax Commitment	1,413,226	1,511,803	7.0	1,660,229	9.8	1,759,291	6.0	1,875,014	6.6	2,003,645	6.9
*Anticipated TIF Tax Commitment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
**Total Tax Commitment	<u><u>\$ 1,413,226</u></u>	<u><u>\$ 1,511,803</u></u>	<u><u>7.0</u></u>	<u><u>\$ 1,660,229</u></u>	<u><u>9.8</u></u>	<u><u>\$ 1,759,291</u></u>	<u><u>6.0</u></u>	<u><u>\$ 1,875,014</u></u>	<u><u>6.6</u></u>	<u><u>\$ 2,003,645</u></u>	<u><u>6.9</u></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				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 of 173 added to East Central

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2024

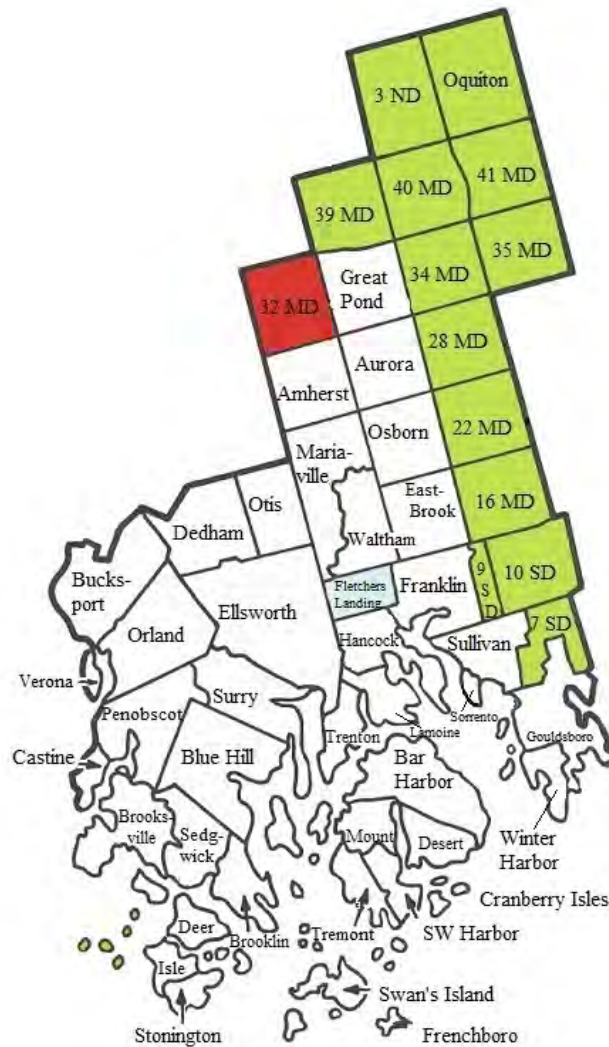
Franklin

	<u>2019</u>	<u>2020</u>	% Increase (-) Decrease	<u>2021</u>	% Increase (-) Decrease	<u>2022</u>	% Increase (-) Decrease	<u>2023</u>	% Increase (-) Decrease	<u>2024</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 189,517	\$ 190,748	0.6	\$ 190,748	-	\$ 217,975	14.3	\$ 239,772	10.0	\$ 279,000	16.4
Snow Removal	473,746	495,851	4.7	545,324	10.0	550,451	0.9	592,451	7.6	669,606	13.0
Solid Waste	117,351	119,279	1.6	128,846	8.0	139,394	8.2	140,937	1.1	181,221	28.6
Fire Protection & Public Safety	162,561	178,662	9.9	297,428	66.5	298,789	0.5	281,476	(5.8)	388,043	37.9
Community Support & Recreation	6,633	11,834	78.4	11,954	1.0	11,900	(0.5)	13,500	13.4	12,265	(9.1)
Other Services	3,000	3,000	-	3,000	-	3,000	-	3,000	-	6,000	100.0
Subtotal County Services	<u>952,808</u>	<u>999,374</u>	<u>4.9</u>	<u>1,177,300</u>	<u>17.8</u>	<u>1,221,509</u>	<u>3.8</u>	<u>1,271,136</u>	<u>4.1</u>	<u>1,536,136</u>	<u>20.8</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	139,827	128,141	(8.4)	157,087	22.6	111,500	(29.0)	171,500	53.8	168,500	(1.7)
Subtotal Other	<u>139,827</u>	<u>128,141</u>	<u>(8.4)</u>	<u>157,087</u>	<u>22.6</u>	<u>111,500</u>	<u>(29.0)</u>	<u>171,500</u>	<u>53.8</u>	<u>168,500</u>	<u>(1.7)</u>
Administration	<u>53,965</u>	<u>55,544</u>	<u>2.9</u>	<u>66,719</u>	<u>20.1</u>	<u>66,650</u>	<u>(0.1)</u>	<u>72,132</u>	<u>8.2</u>	<u>85,232</u>	<u>18.2</u>
Total County Services Budget	<u>1,146,600</u>	<u>1,183,059</u>	<u>3.2</u>	<u>1,401,106</u>	<u>18.4</u>	<u>1,399,659</u>	<u>(0.1)</u>	<u>1,514,768</u>	<u>8.2</u>	<u>1,789,867</u>	<u>18.2</u>
Estimated Revenues											
Local Road Assistance	(41,572)	(40,864)	(1.7)	(41,680)	2.0	(41,680)	-	(39,152)	(6.1)	(38,936)	(0.6)
Excise Taxes	(150,000)	(160,000)	6.7	(160,000)	-	(160,000)	-	(160,000)	-	(200,000)	25.0
Snowmobile	(150)	(150)	-	(150)	-	(150)	-	(150)	-	(150)	-
Other	(1,000)	(5,250)	425.0	(10,250)	95.2	(10,250)	-	(7,250)	(29.3)	(15,500)	113.8
Subtotal Revenues	<u>(192,722)</u>	<u>(206,264)</u>	<u>7.0</u>	<u>(212,080)</u>	<u>2.8</u>	<u>(212,080)</u>	<u>-</u>	<u>(206,552)</u>	<u>(2.6)</u>	<u>(254,586)</u>	<u>23.3</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,263)</u>	<u>-</u>	<u>(10,263)</u>	<u>-</u>	<u>-</u>	<u>(100.0)</u>	<u>(160,000)</u>	<u>-</u>
Tax Commitment	953,878	976,795	2.4	1,178,763	20.7	1,177,316	(0.1)	1,308,216	11.1	1,375,281	5.1
*Anticipated TIF Tax Commitment	<u>914,545</u>	<u>1,272,995</u>	<u>39.2</u>	<u>1,215,154</u>	<u>(4.5)</u>	<u>1,022,984</u>	<u>(15.8)</u>	<u>903,151</u>	<u>(11.7)</u>	<u>788,204</u>	<u>(12.7)</u>
**Total Tax Commitment	<u><u>\$ 1,868,423</u></u>	<u><u>\$ 2,249,790</u></u>	<u><u>20.4</u></u>	<u><u>\$ 2,393,917</u></u>	<u><u>6.4</u></u>	<u><u>\$ 2,200,300</u></u>	<u><u>(8.1)</u></u>	<u><u>\$ 2,211,367</u></u>	<u><u>0.5</u></u>	<u><u>\$ 2,163,486</u></u>	<u><u>(2.2)</u></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, 2024

Hancock

	<u>2019</u>	<u>2020</u>	% Increase (-) Decrease	<u>2021</u>	% Increase (-) Decrease	<u>2022</u>	% Increase (-) Decrease	<u>2023</u>	% Increase (-) Decrease	<u>2024</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 76,500	\$ 76,500	-	\$ 76,500	-	\$ 87,100	13.9	\$ 87,300	0.2	\$ 87,300	-
Snow Removal	90,000	90,000	-	90,000	-	90,000	-	90,000	-	90,000	-
Solid Waste	32,000	32,000	-	32,000	-	32,000	-	32,000	-	32,000	-
Fire Protection & Public Safety	44,800	45,000	0.4	60,000	33.3	70,500	17.5	70,800	0.4	73,800	4.2
Community Support & Recreation	1,650	1,650	-	1,650	-	1,650	-	1,650	-	1,650	-
Other Services	13,400	13,400	-	13,800	3.0	14,300	3.6	14,300	-	14,300	-
Subtotal County Services	<u>258,350</u>	<u>258,550</u>	<u>0.1</u>	<u>273,950</u>	<u>6.0</u>	<u>295,550</u>	<u>7.9</u>	<u>296,050</u>	<u>0.2</u>	<u>299,050</u>	<u>1.0</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	1,000	19,000	1,800.0	1,000	(94.7)	1,000	-	1,000	-	1,000	-
Contributions to Capital Reserve	13,000	13,000	-	62,739	382.6	27,000	(57.0)	27,000	-	27,000	-
Subtotal Other	<u>14,000</u>	<u>32,000</u>	<u>128.6</u>	<u>63,739</u>	<u>99.2</u>	<u>28,000</u>	<u>(56.1)</u>	<u>28,000</u>	<u>-</u>	<u>28,000</u>	<u>-</u>
Administration	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>16,800</u>	<u>40.0</u>	<u>15,677</u>	<u>(6.7)</u>	<u>16,203</u>	<u>3.4</u>	<u>16,353</u>	<u>0.9</u>
Total County Services Budget	<u>284,350</u>	<u>302,550</u>	<u>6.4</u>	<u>354,489</u>	<u>17.2</u>	<u>339,227</u>	<u>(4.3)</u>	<u>340,253</u>	<u>0.3</u>	<u>343,403</u>	<u>0.9</u>
Estimated Revenues											
Local Road Assistance	(9,000)	(9,000)	-	(9,000)	-	(9,000)	-	(9,000)	-	(10,000)	11.1
Excise Taxes	(28,000)	(28,000)	-	(25,000)	(10.7)	(25,000)	-	(30,000)	20.0	(30,000)	-
Snowmobile	(1,100)	(1,000)	(9.1)	(1,000)	-	(1,000)	-	(1,000)	-	(1,000)	-
Other	(4,700)	(5,500)	17.0	(10,600)	92.7	(10,500)	(0.9)	(10,600)	1.0	(7,500)	(29.2)
Subtotal Revenues	<u>(42,800)</u>	<u>(43,500)</u>	<u>1.6</u>	<u>(45,600)</u>	<u>4.8</u>	<u>(45,500)</u>	<u>(0.2)</u>	<u>(50,600)</u>	<u>11.2</u>	<u>(48,500)</u>	<u>(4.2)</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	<u>-</u>	<u>(20,000)</u>	<u>-</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>
Tax Commitment	241,550	239,050	(1.0)	236,850	(0.9)	208,994	(11.8)	204,512	(2.1)	189,107	(7.5)
*Anticipated TIF Tax Commitment	<u>629,172</u>	<u>627,329</u>	<u>(0.3)</u>	<u>617,748</u>	<u>(1.5)</u>	<u>578,651</u>	<u>(6.3)</u>	<u>499,257</u>	<u>(13.7)</u>	<u>477,878</u>	<u>(4.3)</u>
**Total Tax Commitment	<u><u>\$ 870,722</u></u>	<u><u>\$ 866,379</u></u>	<u><u>(0.5)</u></u>	<u><u>\$ 854,598</u></u>	<u><u>(1.4)</u></u>	<u><u>\$ 787,645</u></u>	<u><u>(7.8)</u></u>	<u><u>\$ 703,769</u></u>	<u><u>(10.6)</u></u>	<u><u>\$ 666,985</u></u>	<u><u>(5.2)</u></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, 2024

Kennebec

	<u>2019</u>	<u>2020</u>	% Increase (-) Decrease	<u>2021</u>	% Increase (-) Decrease	<u>2022</u>	% Increase (-) Decrease	<u>2023</u>	% Increase (-) Decrease	<u>2024</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Snow Removal	8,800	6,000	(31.8)	7,000	16.7	7,000	-	7,000	-	7,000	-
Solid Waste	4,800	4,900	2.1	5,000	2.0	5,000	-	5,000	-	5,400	8.0
Fire Protection & Public Safety	2,517	3,617	43.7	3,617	-	3,617	-	3,355	(7.2)	6,500	93.7
Community Support & Recreation	-	-	-	-	-	-	-	-	-	-	-
Other Services	1,400	1,500	7.1	1,500	-	1,500	-	1,762	17.5	1,762	-
Subtotal County Services	<u>17,517</u>	<u>16,017</u>	<u>(8.6)</u>	<u>17,117</u>	<u>6.9</u>	<u>17,117</u>	<u>-</u>	<u>17,117</u>	<u>-</u>	<u>20,662</u>	<u>20.7</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	2,944	2,786	(5.4)	2,902	4.2	1,000	(65.5)	1,000	-	1,000	-
Subtotal Other	<u>2,944</u>	<u>2,786</u>	<u>(5.4)</u>	<u>2,902</u>	<u>4.2</u>	<u>1,000</u>	<u>(65.5)</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Administration	<u>926</u>	<u>851</u>	<u>(8.1)</u>	<u>906</u>	<u>6.5</u>	<u>906</u>	<u>-</u>	<u>906</u>	<u>-</u>	<u>-</u>	<u>(100.0)</u>
Total County Services Budget	<u>21,387</u>	<u>19,654</u>	<u>(8.1)</u>	<u>20,925</u>	<u>6.5</u>	<u>19,023</u>	<u>(9.1)</u>	<u>19,023</u>	<u>-</u>	<u>21,662</u>	<u>13.9</u>
Estimated Revenues											
Local Road Assistance	(1,792)	(1,784)	(0.4)	(1,800)	0.9	(1,800)	-	(1,800)	-	(1,800)	-
Excise Taxes	(8,000)	(7,000)	(12.5)	(7,000)	-	(7,000)	-	(7,000)	-	(7,000)	-
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenues	<u>(9,792)</u>	<u>(8,784)</u>	<u>(10.3)</u>	<u>(8,800)</u>	<u>0.2</u>	<u>(8,800)</u>	<u>-</u>	<u>(8,800)</u>	<u>-</u>	<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
Tax Commitment	11,595	10,870	(6.3)	12,125	11.5	9,125	(24.7)	9,125	(0.0)	9,662	5.9
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	<u>\$ 11,595</u>	<u>\$ 10,870</u>	<u>(6.3)</u>	<u>\$ 12,125</u>	<u>11.5</u>	<u>\$ 9,125</u>	<u>(24.7)</u>	<u>\$ 9,125</u>	<u>(0.0)</u>	<u>\$ 9,662</u>	<u>5.9</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				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, 2024

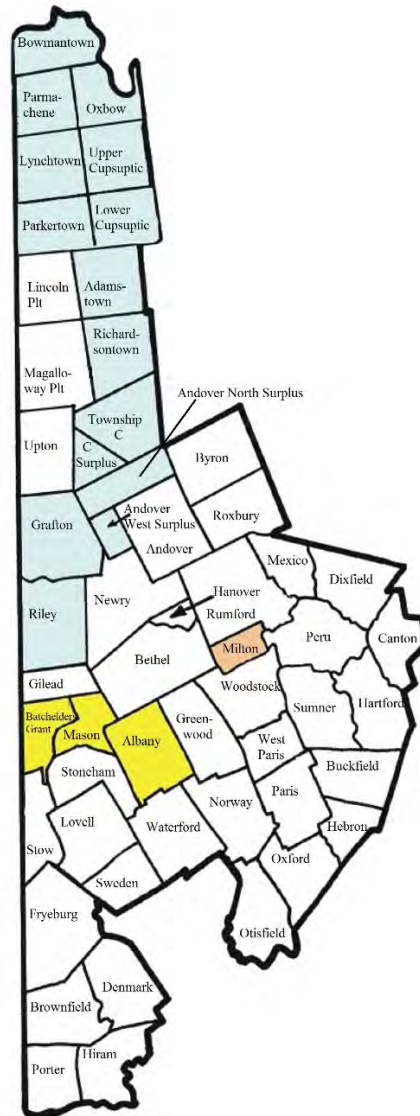
Lincoln

	<u>2019</u>	<u>2020</u>	% Increase (-) Decrease	<u>2021</u>	% Increase (-) Decrease	<u>2022</u>	% Increase (-) Decrease	<u>2023</u>	% Increase (-) Decrease	<u>2024</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ -	\$ -	-	\$ -	-	\$ 6,000	-	\$ 18,660	211.0	\$ 15,000	(19.6)
Snow Removal	-	-	-	-	-	4,000	-	5,500	37.5	5,500	-
Solid Waste	-	-	-	-	-	-	-	-	-	-	-
Fire Protection & Public Safety	-	-	-	-	-	-	-	-	-	-	-
Community Support & Recreation	-	-	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-	-	-
Subtotal County Services	-	-	-	-	-	10,000	-	24,160	141.6	20,500	(15.1)
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	12,000	-	7,000	(41.7)	8,000	14.3
Contributions to Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Subtotal Other	-	-	-	-	-	12,000	-	7,000	(41.7)	8,000	14.3
Administration	-	-	-	-	-	1,100	-	1,558	41.6	1,425	(8.5)
Total County Services Budget	-	-	-	-	-	23,100	-	32,718	41.6	29,925	(8.5)
Estimated Revenues											
Local Road Assistance	-	-	-	-	-	(851)	-	(920)	8.1	(912)	(0.9)
Excise Taxes	-	-	-	-	-	-	-	-	-	-	-
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenues	-	-	-	-	-	(851)	-	(920)	8.1	(912)	(0.9)
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Tax Commitment	-	-	-	-	-	22,249	-	31,798	42.9	29,013	(8.8)
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 22,249</u>	<u>-</u>	<u>\$ 31,798</u>	<u>42.9</u>	<u>\$ 29,013</u>	<u>(8.8)</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Oxford County Unorganized Territory 2020 Resident Population Census



U.S. Census Bureau Information				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 on July 1, 2021, and population is added to the North for 2020.

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2024

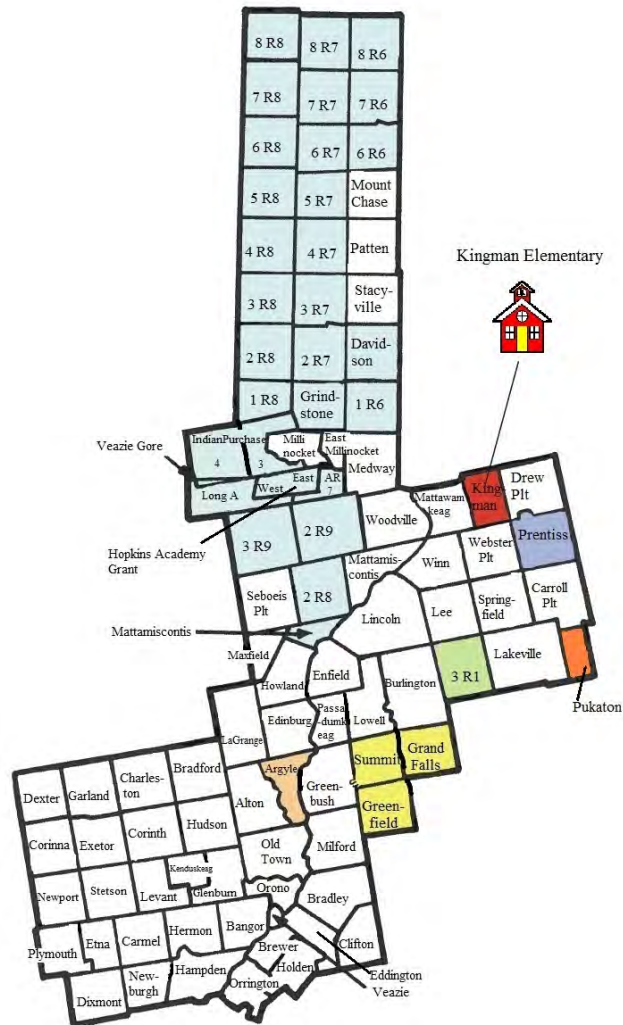
Oxford

	<u>2019</u>	<u>2020</u>	% Increase (-) Decrease	<u>2021</u>	% Increase (-) Decrease	<u>2022</u>	% Increase (-) Decrease	<u>2023</u>	% Increase (-) Decrease	<u>2024</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 230,000	\$ 240,000	4.3	\$ 260,000	8.3	\$ 230,000	(11.5)	\$ 315,000	37.0	\$ 325,000	3.2
Snow Removal	230,000	240,000	4.3	245,000	2.1	350,000	42.9	350,000	-	370,000	5.7
Solid Waste	85,000	87,000	2.4	82,000	(5.7)	85,000	3.7	120,000	41.2	125,000	4.2
Fire Protection & Public Safety	142,200	143,000	0.6	150,000	4.9	140,000	(6.7)	200,000	42.9	325,000	62.5
Community Support & Recreation	14,800	17,300	16.9	14,100	(18.5)	10,000	(29.1)	15,000	50.0	17,500	16.7
Other Services	11,000	12,000	9.1	14,225	18.5	10,000	(29.7)	5,000	(50.0)	5,000	-
Subtotal County Services	<u>713,000</u>	<u>739,300</u>	<u>3.7</u>	<u>765,325</u>	<u>3.5</u>	<u>825,000</u>	<u>7.8</u>	<u>1,005,000</u>	<u>21.8</u>	<u>1,167,500</u>	<u>16.2</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	625,000	825,000	32.0	1,117,742	35.5	725,000	(35.1)	800,000	10.3	700,000	(12.5)
Subtotal Other	<u>625,000</u>	<u>825,000</u>	<u>32.0</u>	<u>1,117,742</u>	<u>35.5</u>	<u>725,000</u>	<u>(35.1)</u>	<u>800,000</u>	<u>10.3</u>	<u>700,000</u>	<u>(12.5)</u>
Administration	<u>103,400</u>	<u>109,700</u>	<u>6.1</u>	<u>51,212</u>	<u>(53.3)</u>	<u>77,500</u>	<u>51.3</u>	<u>90,250</u>	<u>16.5</u>	<u>93,375</u>	<u>3.5</u>
Total County Services Budget	<u>1,441,400</u>	<u>1,674,000</u>	<u>16.1</u>	<u>1,934,279</u>	<u>15.5</u>	<u>1,627,500</u>	<u>(15.9)</u>	<u>1,895,250</u>	<u>16.5</u>	<u>1,960,875</u>	<u>3.5</u>
Estimated Revenues											
Local Road Assistance	(53,600)	(54,000)	0.7	(50,000)	(7.4)	(55,000)	10.0	(55,000)	-	(55,000)	-
Excise Taxes	(120,000)	(140,000)	16.7	(150,000)	7.1	(150,000)	-	(190,000)	26.7	(190,000)	-
Snowmobile	(200)	(350)	75.0	-	(100.0)	-	-	(250)	-	(250)	-
Other	(5,000)	(20,000)	300.0	(20,000)	-	(5,000)	(75.0)	(5,000)	-	(5,000)	-
Subtotal Revenues	<u>(178,800)</u>	<u>(214,350)</u>	<u>19.9</u>	<u>(220,000)</u>	<u>2.6</u>	<u>(210,000)</u>	<u>(4.5)</u>	<u>(250,250)</u>	<u>19.2</u>	<u>(250,250)</u>	<u>-</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>(317,742)</u>	<u>-</u>	<u>-</u>	<u>(100.0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Tax Commitment	1,262,600	1,459,650	15.6	1,396,537	(4.3)	1,417,500	1.5	1,645,000	16.0	1,710,625	4.0
*Anticipated TIF Tax Commitment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
**Total Tax Commitment	<u><u>\$ 1,262,600</u></u>	<u><u>\$ 1,459,650</u></u>	<u><u>15.6</u></u>	<u><u>\$ 1,396,537</u></u>	<u><u>(4.3)</u></u>	<u><u>\$ 1,417,500</u></u>	<u><u>1.5</u></u>	<u><u>\$ 1,645,000</u></u>	<u><u>16.0</u></u>	<u><u>\$ 1,710,625</u></u>	<u><u>4.0</u></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				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
East Central	324	343	308	92	84	69	232	259	239	142	140	133	149	164	145
Kingman	213	174	137	36	25	7	177	149	130	99	82	68	15	22	36
North	443	463	405	68	45	14	375	418	391	219	226	208	818	844	695
Prentiss	214	214	169	55	37	44	159	177	125	91	95	88	22	83	90
Pukaton	0	5	6	0	3	1	0	2	5	0	1	4	28	37	5
Twombly	2	0	0	0	0	0	2	0	0	2	0	7	9	10	0
Total	1,449	1,476	1,280	317	252	151	1132	1224	1,129	663	664	634	1,055	1,179	985

The FY25 UT MCC will include Drew Plantation in the Penobscot County UT census data.

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ended June 30, 2024

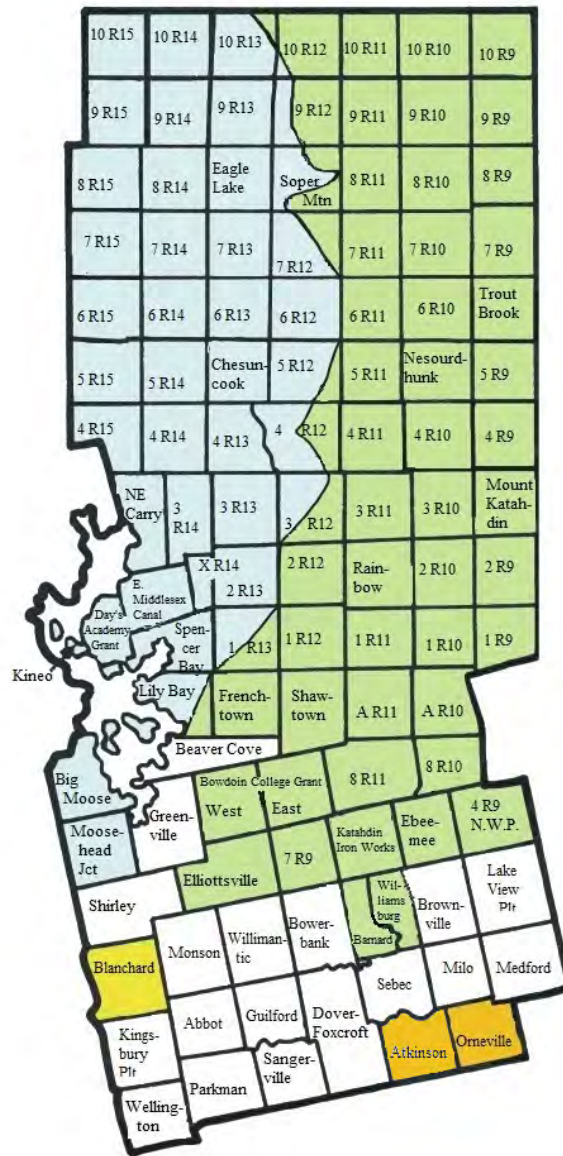
Penobscot

	<u>2019</u>	<u>2020</u>	% Increase (-) Decrease	<u>2021</u>	% Increase (-) Decrease	<u>2022</u>	% Increase (-) Decrease	<u>2023</u>	% Increase (-) Decrease	<u>2024</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 105,000	\$ 105,750	0.7	\$ 106,750	0.9	\$ 106,850	0.1	\$ 106,850	-	\$ 111,850	4.7
Snow Removal	879,749	889,187	1.1	929,515	4.5	962,950	3.6	966,168	0.3	1,141,326	18.1
Solid Waste	230,820	198,120	(14.2)	207,708	4.8	215,135	3.6	239,867	11.5	249,621	4.1
Fire Protection & Public Safety	102,090	106,385	4.2	355,532	234.2	331,612	(6.7)	338,044	1.9	342,744	1.4
Community Support & Recreation	28,155	30,195	7.2	29,830	(1.2)	30,030	0.7	30,334	1.0	44,164	45.6
Other Services	4,000	4,000	-	4,000	-	4,000	-	4,000	-	4,000	-
Subtotal County Services	<u>1,349,814</u>	<u>1,333,637</u>	<u>(1.2)</u>	<u>1,633,335</u>	<u>22.5</u>	<u>1,650,577</u>	<u>1.1</u>	<u>1,685,263</u>	<u>2.1</u>	<u>1,893,705</u>	<u>12.4</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	257,000	289,500	12.6	280,000	(3.3)	280,000	-	278,000	(0.7)	288,000	3.6
Subtotal Other	<u>257,000</u>	<u>289,500</u>	<u>12.6</u>	<u>280,000</u>	<u>(3.3)</u>	<u>280,000</u>	<u>-</u>	<u>278,000</u>	<u>(0.7)</u>	<u>288,000</u>	<u>3.6</u>
Administration	<u>80,341</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>	<u>98,163</u>	<u>1.7</u>	<u>109,085</u>	<u>11.1</u>
Total County Services Budget	<u>1,687,155</u>	<u>1,704,294</u>	<u>1.0</u>	<u>2,009,001</u>	<u>17.9</u>	<u>2,027,106</u>	<u>0.9</u>	<u>2,061,426</u>	<u>1.7</u>	<u>2,290,790</u>	<u>11.1</u>
Estimated Revenues											
Local Road Assistance	(90,000)	(90,000)	-	(90,000)	-	(90,000)	-	(90,000)	-	(90,000)	-
Excise Taxes	(215,000)	(215,000)	-	(240,000)	11.6	(200,000)	(16.7)	(230,000)	15.0	(230,000)	-
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(50,207)	(50,290)	0.2	(57,290)	13.9	(56,745)	(1.0)	(52,569)	(7.4)	(84,295)	60.4
Subtotal Revenues	<u>(355,207)</u>	<u>(355,290)</u>	<u>0.0</u>	<u>(387,290)</u>	<u>9.0</u>	<u>(346,745)</u>	<u>(10.5)</u>	<u>(372,569)</u>	<u>7.4</u>	<u>(404,295)</u>	<u>8.5</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(179,296)	(223,022)	24.4	(24,257)	(89.1)	(20,311)	(16.3)	(167,716)	725.7	(18,426)	(89.0)
Tax Commitment	1,152,652	1,125,982	(2.3)	1,597,454	41.9	1,660,050	3.9	1,521,141	(8.4)	1,868,069	22.8
*Anticipated TIF Tax Commitment	<u>566,000</u>	<u>578,922</u>	<u>2.3</u>	<u>553,050</u>	<u>(4.5)</u>	<u>615,533</u>	<u>11.3</u>	<u>577,144</u>	<u>(6.2)</u>	<u>562,829</u>	<u>(2.5)</u>
**Total Tax Commitment	<u><u>\$ 1,718,652</u></u>	<u><u>\$ 1,704,904</u></u>	<u><u>(0.8)</u></u>	<u><u>\$ 2,150,504</u></u>	<u><u>26.1</u></u>	<u><u>\$ 2,275,583</u></u>	<u><u>5.8</u></u>	<u><u>\$ 2,098,285</u></u>	<u><u>(7.8)</u></u>	<u><u>\$ 2,430,898</u></u>	<u><u>15.9</u></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				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, 2024

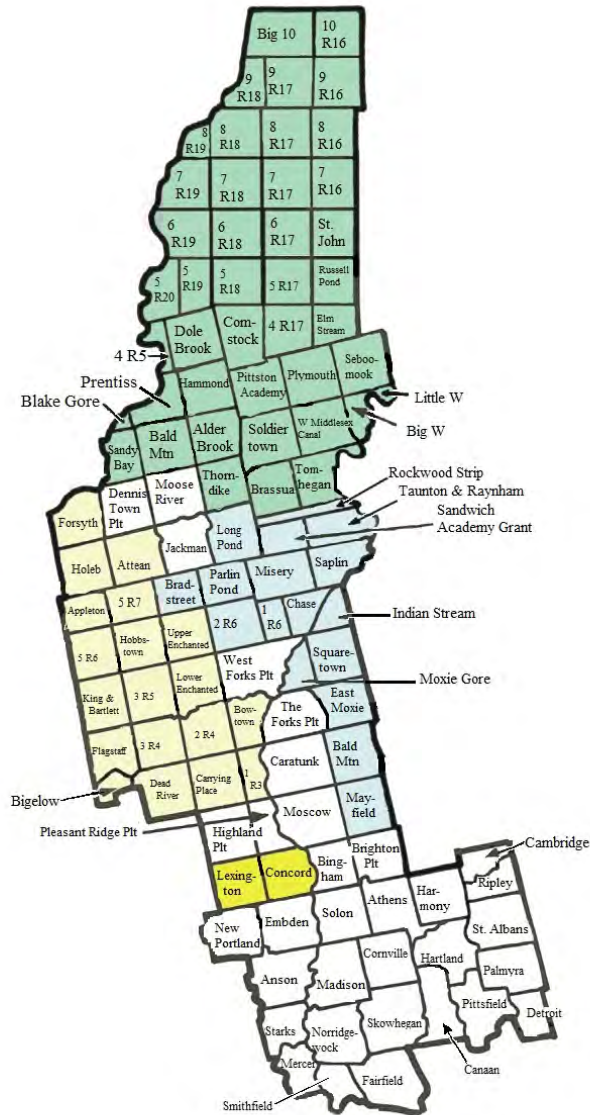
Piscataquis

	<u>2019</u>	<u>2020</u>	% Increase (-) Decrease	<u>2021</u>	% Increase (-) Decrease	<u>2022</u>	% Increase (-) Decrease	<u>2023</u>	% Increase (-) Decrease	<u>2024</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 211,400	\$ 260,000	23.0	\$ 289,200	11.2	\$ 304,200	5.2	\$ 305,800	0.5	\$ 329,500	7.8
Snow Removal	558,500	709,569	27.0	724,770	2.1	749,906	3.5	761,518	1.5	853,374	12.1
Solid Waste	251,300	276,800	10.1	274,800	(0.7)	262,300	(4.5)	294,000	12.1	309,500	5.3
Fire Protection & Public Safety	138,400	154,925	11.9	164,350	6.1	186,425	13.4	197,425	5.9	206,425	4.6
Community Support & Recreation	33,163	39,363	18.7	34,650	(12.0)	23,750	(31.5)	21,050	(11.4)	7,000	(66.7)
Other Services	6,000	6,000	-	6,900	15.0	6,900	-	9,600	39.1	19,400	102.1
Subtotal County Services	<u>1,198,763</u>	<u>1,446,657</u>	<u>20.7</u>	<u>1,494,670</u>	<u>3.3</u>	<u>1,533,481</u>	<u>2.6</u>	<u>1,589,393</u>	<u>3.6</u>	<u>1,725,199</u>	<u>8.5</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	218,000	238,000	9.2	235,000	(1.3)	295,000	25.5	373,000	26.4	373,000	-
Subtotal Other	<u>218,000</u>	<u>238,000</u>	<u>9.2</u>	<u>235,000</u>	<u>(1.3)</u>	<u>295,000</u>	<u>25.5</u>	<u>373,000</u>	<u>26.4</u>	<u>373,000</u>	<u>-</u>
Administration	<u>72,000</u>	<u>72,000</u>	<u>-</u>	<u>75,000</u>	<u>4.2</u>	<u>95,000</u>	<u>26.7</u>	<u>105,000</u>	<u>10.5</u>	<u>107,000</u>	<u>1.9</u>
Total County Services Budget	<u>1,488,763</u>	<u>1,756,657</u>	<u>18.0</u>	<u>1,804,670</u>	<u>2.7</u>	<u>1,923,481</u>	<u>6.6</u>	<u>2,067,393</u>	<u>7.5</u>	<u>2,205,199</u>	<u>6.7</u>
Estimated Revenues											
Local Road Assistance	(72,000)	(98,000)	36.1	(91,500)	(6.6)	(75,800)	(17.2)	(91,800)	21.1	(92,000)	0.2
Excise Taxes	(185,000)	(230,000)	24.3	(235,000)	2.2	(230,000)	(2.1)	(285,000)	23.9	(285,000)	-
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(95,800)	(121,800)	27.1	(80,800)	(33.7)	(80,800)	-	(80,800)	-	(80,600)	(0.2)
Subtotal Revenues	<u>(352,800)</u>	<u>(449,800)</u>	<u>27.5</u>	<u>(407,300)</u>	<u>(9.4)</u>	<u>(386,600)</u>	<u>(5.1)</u>	<u>(457,600)</u>	<u>18.4</u>	<u>(457,600)</u>	<u>-</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	<u>(170,000)</u>	<u>(150,000)</u>	<u>(11.8)</u>	<u>(50,000)</u>	<u>(66.7)</u>	<u>-</u>	<u>(100.0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Tax Commitment	965,963	1,156,857	19.8	1,347,370	16.5	1,536,881	14.1	1,609,793	4.7	1,747,599	8.6
*Anticipated TIF Tax Commitment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
**Total Tax Commitment	<u><u>\$ 965,963</u></u>	<u><u>\$ 1,156,857</u></u>	<u><u>19.8</u></u>	<u><u>\$ 1,347,370</u></u>	<u><u>16.5</u></u>	<u><u>\$ 1,536,881</u></u>	<u><u>14.1</u></u>	<u><u>\$ 1,609,793</u></u>	<u><u>4.7</u></u>	<u><u>\$ 1,747,599</u></u>	<u><u>8.6</u></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				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, 2024

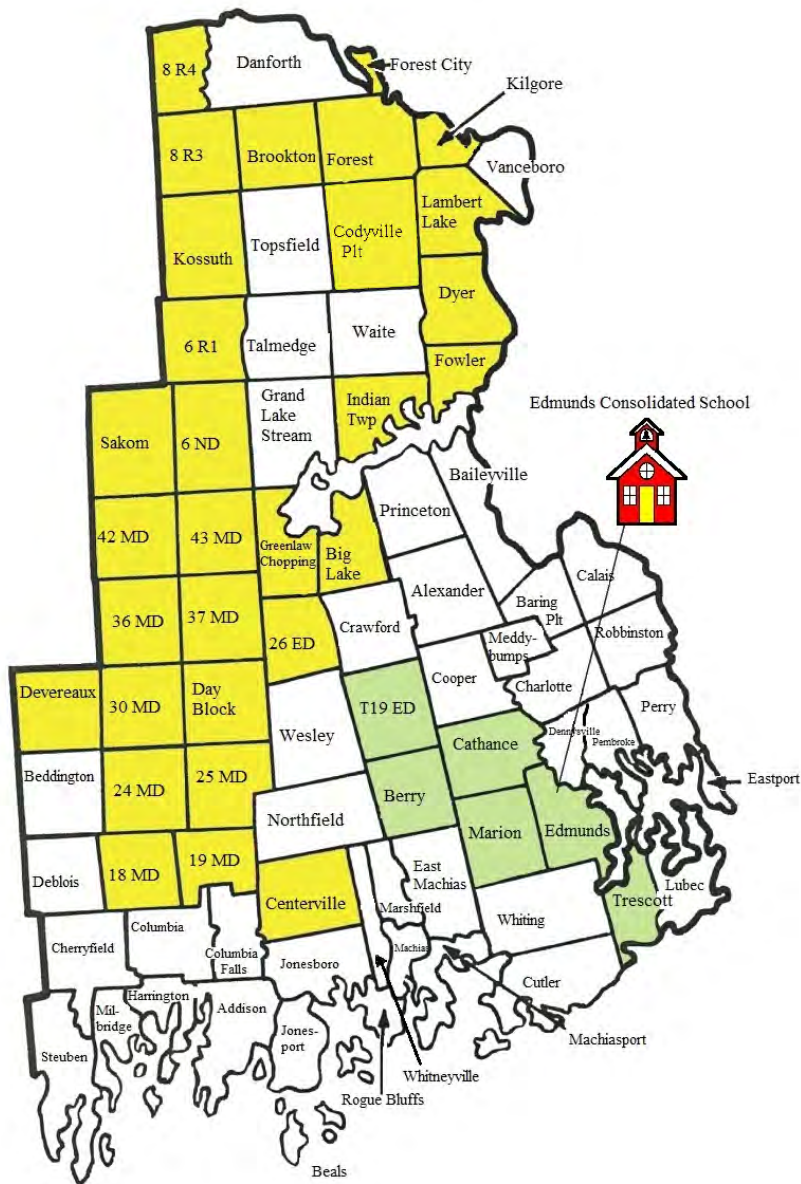
Somerset

	<u>2019</u>	<u>2020</u>	% Increase (-) Decrease	<u>2021</u>	% Increase (-) Decrease	<u>2022</u>	% Increase (-) Decrease	<u>2023</u>	% Increase (-) Decrease	<u>2024</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 232,888	\$ 219,517	(5.7)	\$ 214,294	(2.4)	\$ 224,401	4.7	\$ 239,489	6.7	\$ 292,276	22.0
Snow Removal	517,887	541,931	4.6	555,285	2.5	592,227	6.7	646,808	9.2	793,588	22.7
Solid Waste	219,628	234,635	6.8	237,820	1.4	240,970	1.3	267,627	11.1	287,725	7.5
Fire Protection & Public Safety	339,108	365,978	7.9	455,605	24.5	480,071	5.4	667,514	39.0	766,370	14.8
Community Support & Recreation	45,738	45,298	(1.0)	45,817	1.1	45,725	(0.2)	45,275	(1.0)	38,639	(14.7)
Other Services	-	5,000	-	14,540	190.8	19,624	35.0	18,150	(7.5)	10,000	(44.9)
Subtotal County Services	<u>1,355,249</u>	<u>1,412,359</u>	<u>4.2</u>	<u>1,523,361</u>	<u>7.9</u>	<u>1,603,018</u>	<u>5.2</u>	<u>1,884,863</u>	<u>17.6</u>	<u>2,188,598</u>	<u>16.1</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	<u>445,000</u>	<u>411,574</u>	<u>(7.5)</u>	<u>726,432</u>	<u>76.5</u>	<u>732,240</u>	<u>0.8</u>	<u>557,000</u>	<u>(23.9)</u>	<u>781,000</u>	<u>40.2</u>
Subtotal Other	<u>445,000</u>	<u>411,574</u>	<u>(7.5)</u>	<u>726,432</u>	<u>76.5</u>	<u>732,240</u>	<u>0.8</u>	<u>557,000</u>	<u>(23.9)</u>	<u>781,000</u>	<u>40.2</u>
Administration	<u>135,233</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>	<u>117,450</u>	<u>8.7</u>	<u>126,232</u>	<u>7.5</u>
Total County Services Budget	<u>1,935,482</u>	<u>1,943,276</u>	<u>0.4</u>	<u>2,357,161</u>	<u>21.3</u>	<u>2,443,326</u>	<u>3.7</u>	<u>2,559,313</u>	<u>4.7</u>	<u>3,095,830</u>	<u>21.0</u>
Estimated Revenues											
Local Road Assistance	(65,000)	(66,000)	1.5	(66,000)	-	(62,700)	(5.0)	(65,000)	3.7	(65,000)	-
Excise Taxes	(195,000)	(200,000)	2.6	(200,000)	-	(190,000)	(5.0)	(205,000)	7.9	(205,000)	-
Snowmobile	(1,300)	(1,400)	7.7	(1,350)	(3.6)	(1,200)	(11.1)	(1,100)	(8.3)	(1,100)	-
Other	<u>(50,080)</u>	<u>(56,963)</u>	<u>13.7</u>	<u>(55,689)</u>	<u>(2.2)</u>	<u>(42,850)</u>	<u>(23.1)</u>	<u>(41,700)</u>	<u>(2.7)</u>	<u>(195,090)</u>	<u>367.8</u>
Subtotal Revenues	<u>(311,380)</u>	<u>(324,363)</u>	<u>4.2</u>	<u>(323,039)</u>	<u>(0.4)</u>	<u>(296,750)</u>	<u>(8.1)</u>	<u>(312,800)</u>	<u>5.4</u>	<u>(466,190)</u>	<u>49.0</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>(205,836)</u>	<u>-</u>	<u>-</u>	<u>(100.0)</u>	<u>-</u>	<u>-</u>	<u>(105,000)</u>	<u>-</u>
Tax Commitment	<u>1,624,102</u>	<u>1,618,913</u>	<u>(0.3)</u>	<u>1,828,286</u>	<u>12.9</u>	<u>2,146,576</u>	<u>17.4</u>	<u>2,246,513</u>	<u>4.7</u>	<u>2,524,640</u>	<u>12.4</u>
*Anticipated TIF Tax Commitment	<u>800,610</u>	<u>811,803</u>	<u>1.4</u>	<u>796,814</u>	<u>(1.8)</u>	<u>811,250</u>	<u>1.8</u>	<u>833,979</u>	<u>2.8</u>	<u>838,914</u>	<u>0.6</u>
**Total Tax Commitment	<u><u>\$ 2,424,712</u></u>	<u><u>\$ 2,430,716</u></u>	<u><u>0.2</u></u>	<u><u>\$ 2,625,100</u></u>	<u><u>8.0</u></u>	<u><u>\$ 2,957,826</u></u>	<u><u>12.7</u></u>	<u><u>\$ 3,080,492</u></u>	<u><u>4.1</u></u>	<u><u>\$ 3,363,554</u></u>	<u><u>9.2</u></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				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
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, 2024

Washington

	<u>2019</u>	<u>2020</u>	% Increase (-) Decrease	<u>2021</u>	% Increase (-) Decrease	<u>2022</u>	% Increase (-) Decrease	<u>2023</u>	% Increase (-) Decrease	<u>2024</u>	% Increase (-) Decrease
County Services:											
Roads and Bridges	\$ 382,694	\$ 445,990	16.5	\$ 410,351	(8.0)	\$ 465,976	13.6	\$ 559,128	20.0	\$ 582,195	4.1
Snow Removal	490,829	479,890	(2.2)	479,768	(0.0)	475,677	(0.9)	489,146	2.8	498,159	1.8
Solid Waste	108,457	103,997	(4.1)	105,129	1.1	102,531	(2.5)	103,423	0.9	108,367	4.8
Fire Protection & Public Safety	136,846	149,658	9.4	153,305	2.4	155,200	1.2	152,373	(1.8)	159,088	4.4
Community Support & Recreation	30,900	37,900	22.7	46,150	21.8	45,750	(0.9)	25,750	(43.7)	26,700	3.7
Other Services	24,599	23,991	(2.5)	26,536	10.6	29,063	9.5	23,516	(19.1)	24,461	4.0
Subtotal County Services	<u>1,174,325</u>	<u>1,241,426</u>	<u>5.7</u>	<u>1,221,239</u>	<u>(1.6)</u>	<u>1,274,197</u>	<u>4.3</u>	<u>1,353,336</u>	<u>6.2</u>	<u>1,398,970</u>	<u>3.4</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	136,000	195,500	43.8	475,500	143.2	205,500	(56.8)	437,500	112.9	445,500	1.8
Subtotal Other	<u>136,000</u>	<u>195,500</u>	<u>43.8</u>	<u>475,500</u>	<u>143.2</u>	<u>205,500</u>	<u>(56.8)</u>	<u>437,500</u>	<u>112.9</u>	<u>445,500</u>	<u>1.8</u>
Administration	<u>34,724</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>	<u>37,608</u>	<u>5.9</u>	<u>40,578</u>	<u>7.9</u>
Total County Services Budget	<u>1,345,049</u>	<u>1,471,412</u>	<u>9.4</u>	<u>1,732,371</u>	<u>17.7</u>	<u>1,515,210</u>	<u>(12.5)</u>	<u>1,828,444</u>	<u>20.7</u>	<u>1,885,048</u>	<u>3.1</u>
Estimated Revenues											
Local Road Assistance	(74,341)	(75,560)	1.6	(80,000)	5.9	(83,000)	3.8	(90,000)	8.4	(90,000)	-
Excise Taxes	(217,409)	(329,738)	51.7	(270,000)	(18.1)	(170,000)	(37.0)	(250,000)	47.1	(250,000)	-
Snowmobile	(308)	(244)	(20.8)	(1,000)	309.8	(1,000)	-	(500)	(50.0)	(500)	-
Other	(20,227)	(33,341)	64.8	(33,000)	(1.0)	(25,500)	(22.7)	(23,500)	(7.8)	(23,600)	0.4
Subtotal Revenues	<u>(312,285)</u>	<u>(438,883)</u>	<u>40.5</u>	<u>(384,000)</u>	<u>(12.5)</u>	<u>(279,500)</u>	<u>(27.2)</u>	<u>(364,000)</u>	<u>30.2</u>	<u>(364,100)</u>	<u>0.0</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Tax Commitment	1,032,764	1,032,529	(0.0)	1,348,371	30.6	1,235,710	(8.4)	1,464,444	18.5	1,520,948	3.9
*Anticipated TIF Tax Commitment	612,323	576,470	(5.9)	538,371	(6.6)	493,498	(8.3)	404,526	(18.0)	360,092	(11.0)
**Total Tax Commitment	<u><u>\$ 1,645,087</u></u>	<u><u>\$ 1,608,999</u></u>	<u><u>(2.2)</u></u>	<u><u>\$ 1,886,742</u></u>	<u><u>17.3</u></u>	<u><u>\$ 1,729,208</u></u>	<u><u>(8.3)</u></u>	<u><u>\$ 1,868,970</u></u>	<u><u>8.1</u></u>	<u><u>\$ 1,881,040</u></u>	<u><u>0.6</u></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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