

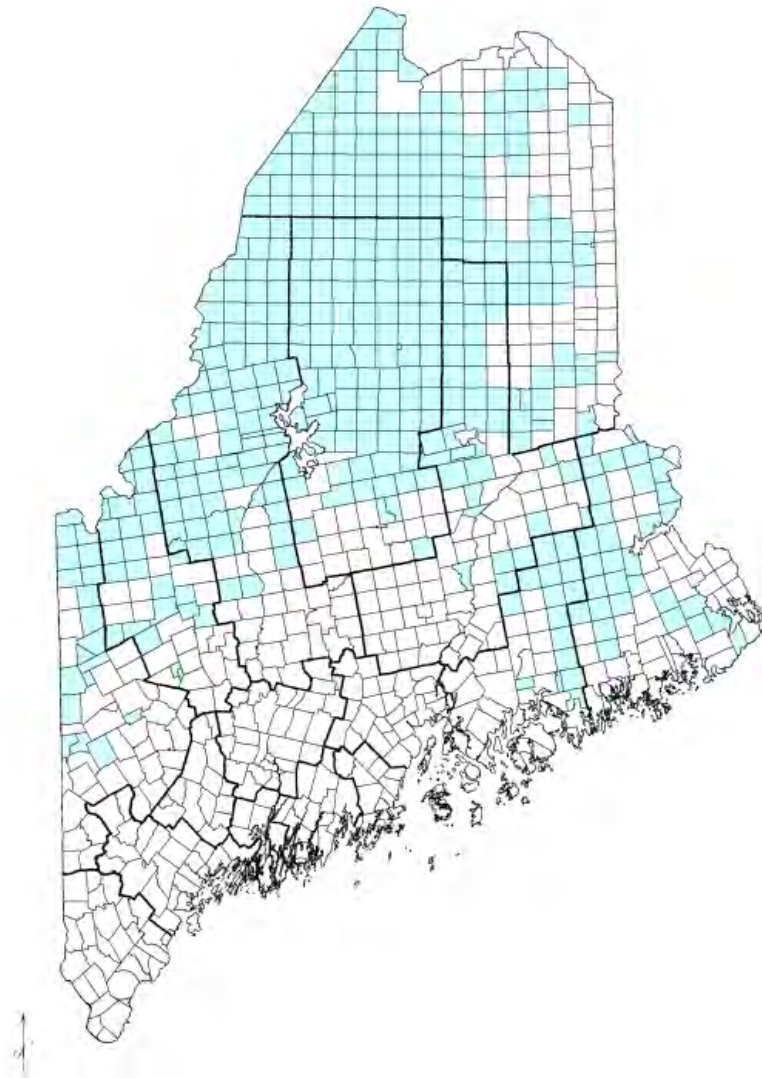
# MAINE STATE LEGISLATURE

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# **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                                | \$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<br>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**

|   | <b>2020</b>          | <b>2021</b>          | <b>% Increase<br/>(-)Decrease</b> | <b>2022</b>          | <b>% Increase<br/>(-)Decrease</b> | <b>2023</b>          | <b>% Increase<br/>(-)Decrease</b> | <b>2024</b>          | <b>% Increase<br/>(-)Decrease</b> | <b>2025</b>          | <b>% Increase<br/>(-)Decrease</b> |
|---|----------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|----------------------|-----------------------------------|
| <b>State Agencies</b>   |                      |                      |                                   |                      |                                   |                      |                                   |                      |                                   |                      |                                   |
| 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                              |
| <b>Subtotal of State Agency</b>                                   | <b>15,369,518</b>    | <b>15,158,822</b>    | <b>(1.4)</b>                      | <b>15,316,530</b>    | <b>1.0</b>                        | <b>15,286,468</b>    | <b>(0.2)</b>                      | <b>16,485,915</b>    | <b>7.8</b>                        | <b>18,276,383</b>    | <b>10.9</b>                       |
| <b>Less Deductions</b>  |                      |                      |                                   |                      |                                   |                      |                                   |                      |                                   |                      |                                   |
| 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                               |
| <b>Total State Agencies</b>                                       | <b>14,424,518</b>    | <b>13,769,159</b>    | <b>(4.5)</b>                      | <b>12,986,129</b>    | <b>(5.7)</b>                      | <b>12,444,596</b>    | <b>(4.2)</b>                      | <b>12,758,102</b>    | <b>2.5</b>                        | <b>13,207,224</b>    | <b>3.5</b>                        |
| <b>County Services</b>  |                      |                      |                                   |                      |                                   |                      |                                   |                      |                                   |                      |                                   |
| 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                               |
| <b>Total County Services</b>                                      | <b>9,132,449</b>     | <b>10,605,985</b>    | <b>16.1</b>                       | <b>11,173,692</b>    | <b>5.4</b>                        | <b>11,934,056</b>    | <b>6.8</b>                        | <b>12,978,589</b>    | <b>8.8</b>                        | <b>14,141,096</b>    | <b>9.0</b>                        |
| <b>TAX COMMITMENT BEFORE TIF</b>                                  | <b>23,556,967</b>    | <b>24,375,144</b>    | <b>3.5</b>                        | <b>24,159,821</b>    | <b>(0.9)</b>                      | <b>24,378,652</b>    | <b>0.9</b>                        | <b>25,736,692</b>    | <b>5.6</b>                        | <b>27,348,321</b>    | <b>6.3</b>                        |
| <b>TIF TAX COMMITMENT</b>   | <b>3,867,519</b>     | <b>3,721,137</b>     | <b>(3.8)</b>                      | <b>3,521,916</b>     | <b>(5.4)</b>                      | <b>3,218,057 *</b>   | <b>(8.6)</b>                      | <b>3,027,917</b>     | <b>(5.9)</b>                      | <b>3,189,868</b>     | <b>5.3</b>                        |
| <b>TOTAL TAX COMMITMENT BEFORE<br/>COUNTY TAXES &amp; OVERLAY</b> | <b>\$ 27,424,486</b> | <b>\$ 28,096,281</b> | <b>2.4</b>                        | <b>\$ 27,681,737</b> | <b>(1.5)</b>                      | <b>\$ 27,596,709</b> | <b>(0.3)</b>                      | <b>\$ 28,764,608</b> | <b>4.2</b>                        | <b>\$ 30,538,188</b> | <b>6.2</b>                        |

\*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<br/>(-)Decrease</u> | <u>2022</u>                 | <u>% Increase<br/>(-)Decrease</u> | <u>2023</u>                 | <u>% Increase<br/>(-)Decrease</u> | <u>2024</u>                 | <u>% Increase<br/>(-)Decrease</u> | <u>2025</u>                 | <u>% Increase<br/>(-)Decrease</u> |
|---|--|-----------------------------|-----------------------------------|-----------------------------|-----------------------------------|-----------------------------|-----------------------------------|-----------------------------|-----------------------------------|-----------------------------|-----------------------------------|
| <b>TOTAL TAX COMMITMENT BEFORE<br/>COUNTY TAXES &amp; OVERLAY</b> | <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>                        |
| <b>County Taxes</b>   | <b>Actual County Taxes and Overlay</b> |                             |                                   |                             |                                   |                             |                                   |                             | <b>Estimated</b>                  |                             |                                   |
| <b>Aroostook</b>  | 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                               |
| <b>Franklin</b>   | 442,212                                | 410,718                     | (7.1)                             | 449,972                     | 9.6                               | 416,667                     | (7.4)                             | 569,864                     | 36.8                              | 581,261                     | 2.0                               |
| <b>Hancock</b>  | 110,780                                | 115,209                     | 4.0                               | 118,042                     | 2.5                               | 116,626                     | (1.2)                             | 123,459                     | 5.9                               | 125,928                     | 2.0                               |
| <b>Kennebec</b>   | 7,370                                  | 6,453                       | (12.4)                            | 7,267                       | 12.6                              | 7,202                       | (0.9)                             | 6,751                       | (6.3)                             | 7,089                       | 5.0                               |
| <b>Knox</b>   | 21,025                                 | 22,583                      | 7.4                               | 23,198                      | 2.7                               | 23,377                      | 0.8                               | 23,592                      | 0.9                               | 24,536                      | 4.0                               |
| <b>Lincoln</b>  | 20,880                                 | 22,302                      | 6.8                               | 22,568                      | 1.2                               | 22,888                      | 1.4                               | 22,416                      | (2.1)                             | 23,088                      | 3.0                               |
| <b>Oxford</b>   | 303,497                                | 306,527                     | 1.0                               | 305,319                     | (0.4)                             | 336,374                     | 10.2                              | 308,066                     | (8.4)                             | 326,550                     | 6.0                               |
| <b>Penobscot</b>  | 514,303                                | 555,853                     | 8.1                               | 604,782                     | 8.8                               | 625,889                     | 3.5                               | 639,503                     | 2.2                               | 684,268                     | 7.0                               |
| <b>Piscataquis</b>  | 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                               |
| <b>Somerset</b>   | 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                               |
| <b>Waldo</b>  | 3,972                                  | 4,177                       | 5.2                               | 4,068                       | (2.6)                             | 4,054                       | (0.4)                             | 4,001                       | (1.3)                             | 4,121                       | 3.0                               |
| <b>Washington</b>   | 648,989                                | 679,780                     | 4.7                               | 657,903                     | (3.2)                             | 671,661                     | 2.1                               | 708,401                     | 5.5                               | 729,653                     | 3.0                               |
| <b>Total County Taxes</b>   | <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>                        |
| <b>TAX COMMITMENT BEFORE OVERLAY</b>                              | 34,016,998                             | 34,892,192                  | 2.6                               | 34,601,983                  | (0.8)                             | 34,608,921                  | 0.0                               | 36,183,241                  | 4.5                               | 38,286,510                  | 5.8                               |
| <b>OVERLAY</b>  | 397,187                                | 619,682                     | 56.0                              | 604,857                     | (2.4)                             | 520,000                     | (14.0)                            | 530,000                     | 1.9                               | 500,000                     | (5.7)                             |
| <b>TOTAL TAX COMMITMENT AFTER<br/>COUNTY TAXES &amp; OVERLAY</b>  | <u><b>\$ 34,414,185</b></u>            | <u><b>\$ 35,511,874</b></u> | <u><b>3.2</b></u>                 | <u><b>\$ 35,206,840</b></u> | <u><b>(0.9)</b></u>               | <u><b>\$ 35,128,921</b></u> | <u><b>(0.2)</b></u>               | <u><b>\$ 36,713,241</b></u> | <u><b>4.5</b></u>                 | <u><b>\$ 38,786,510</b></u> | <u><b>5.6</b></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<br>* | 2008    | 2009    | 2010<br>** | 2011    | 2012    | 2013<br>*** | 2014    | 2015    | 2016<br>*# | 2017    | 2018<br>## | 2019    | 2020<br>* | 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

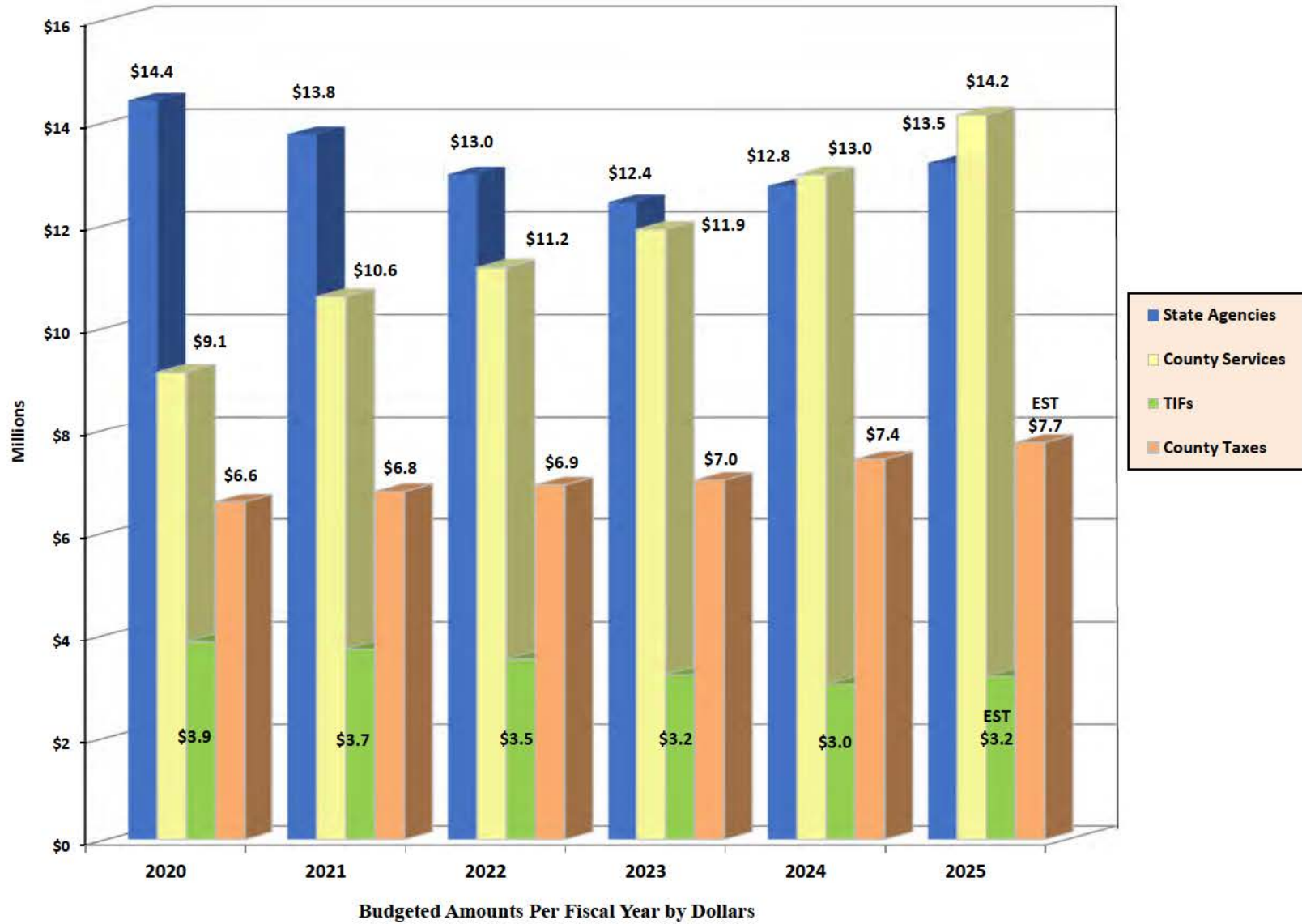
\*\*\* First year of Wind TIFs in Hancock County

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

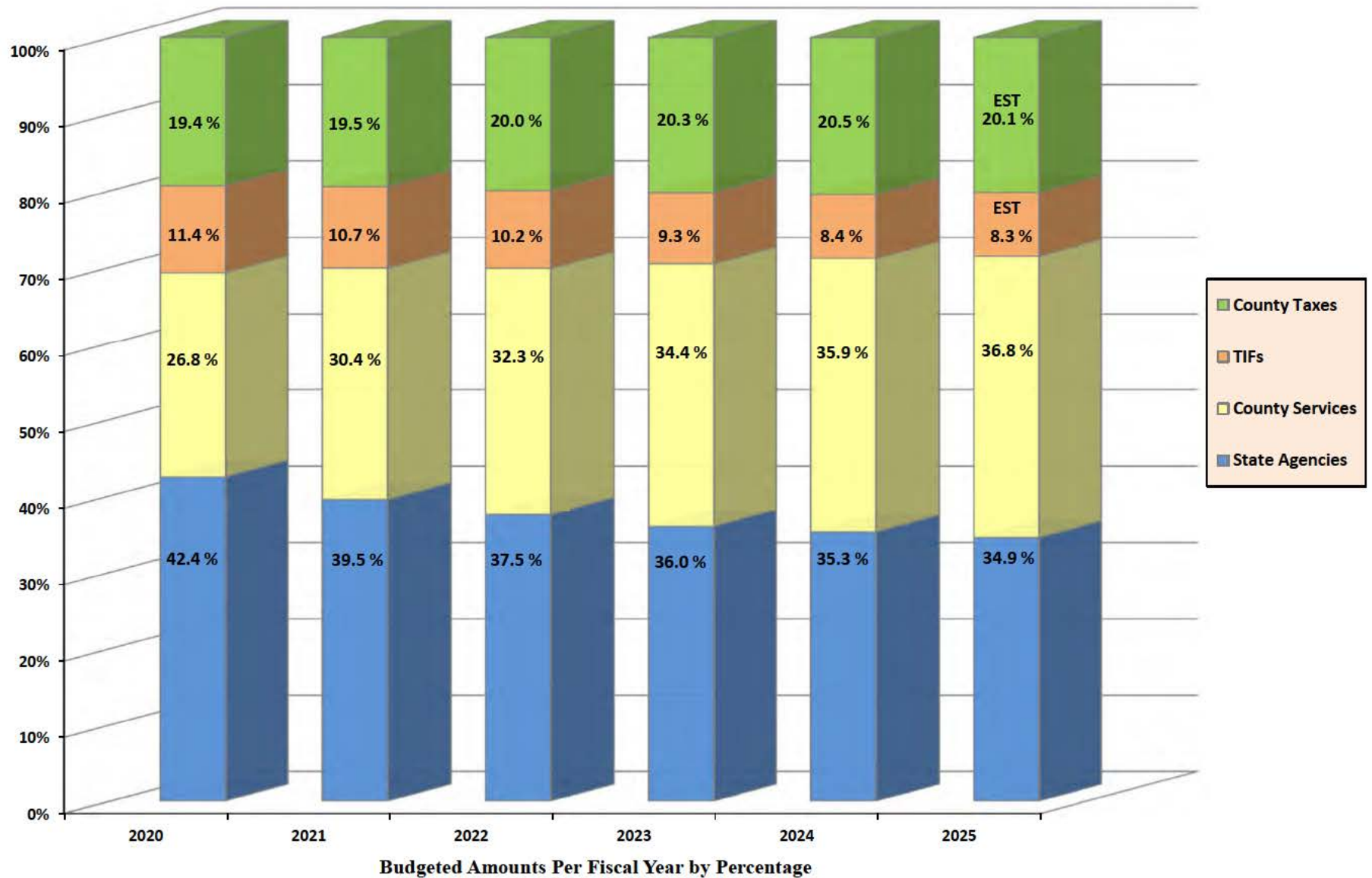
## First year of Omnibus Wind TIF in Penobscot

# **CHARTS AND GRAPHS**

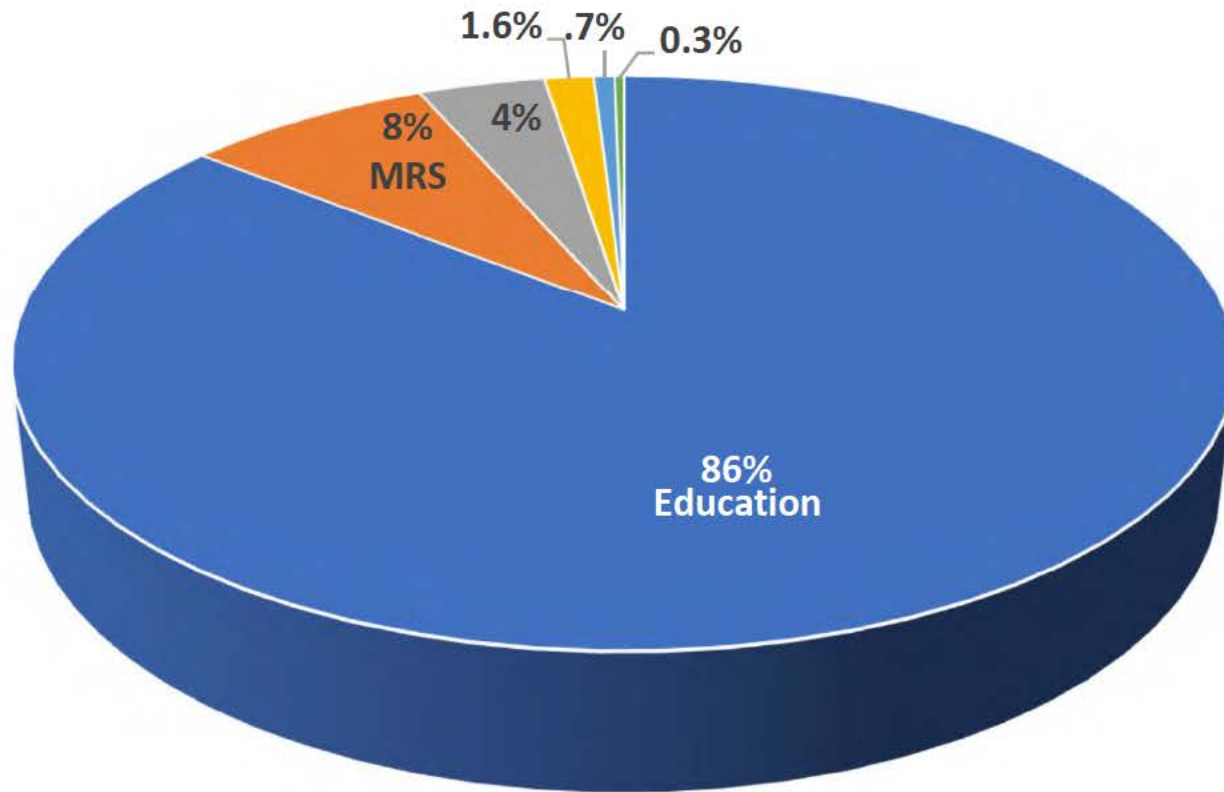
**UT Education and Services Fund  
Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue  
Fiscal Years 2020 to 2025**



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

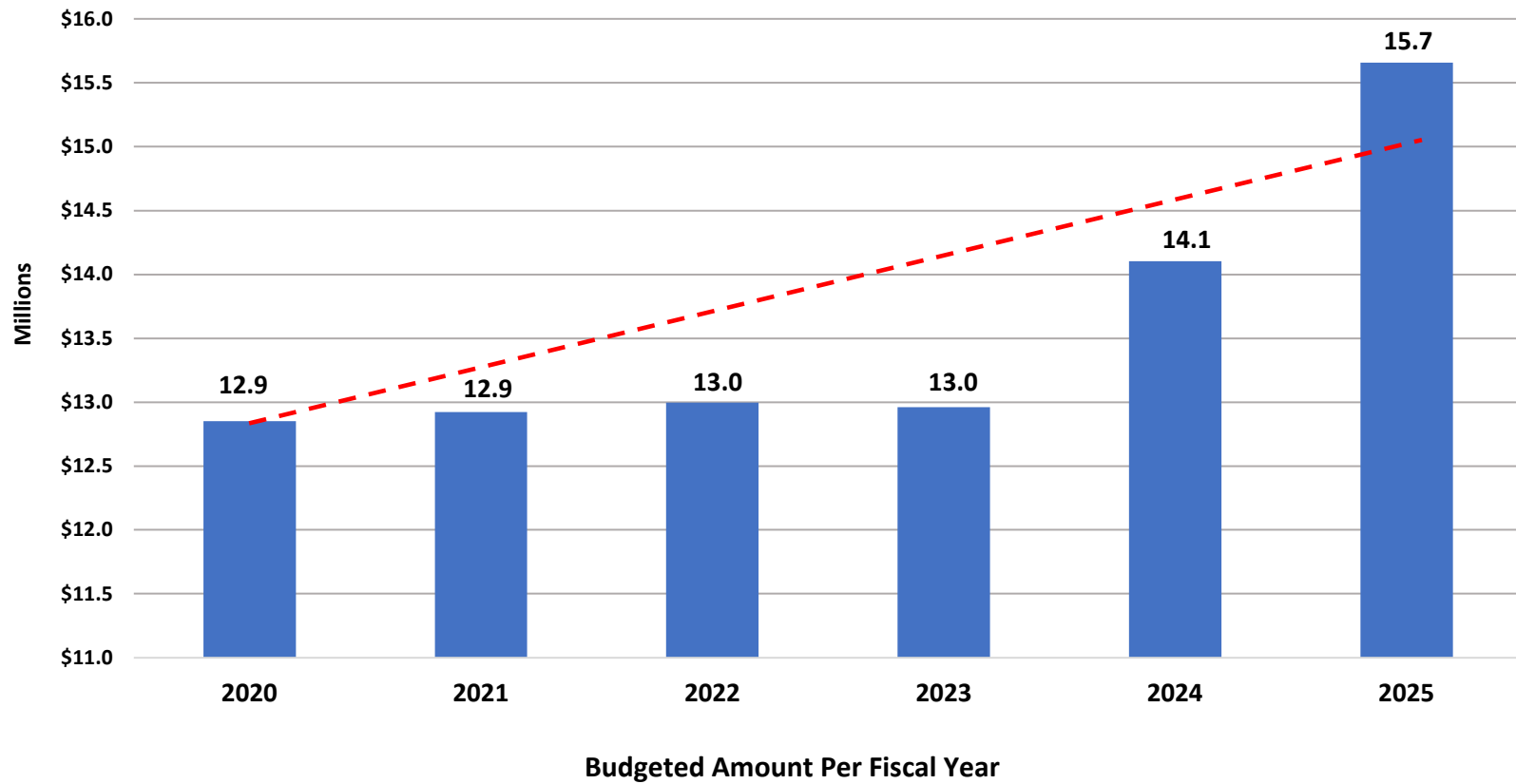


**UT Education and Services Fund  
FY25 MCC State Agency Budget Components - Percentage  
by Agency**



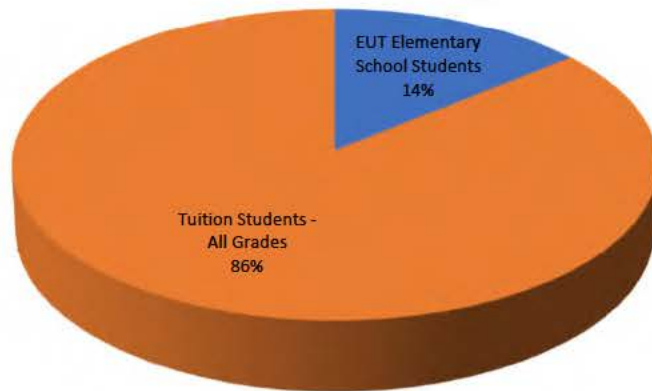
- Education
- Maine Revenue Service - MRS
- LUPC - Operations
- Fiscal Administrator
- Forest Fire Protection
- Human Services - General Assistance

**UT Education and Services Fund  
Selected State Agencies Component - Education (EUT) - Fiscal Years 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

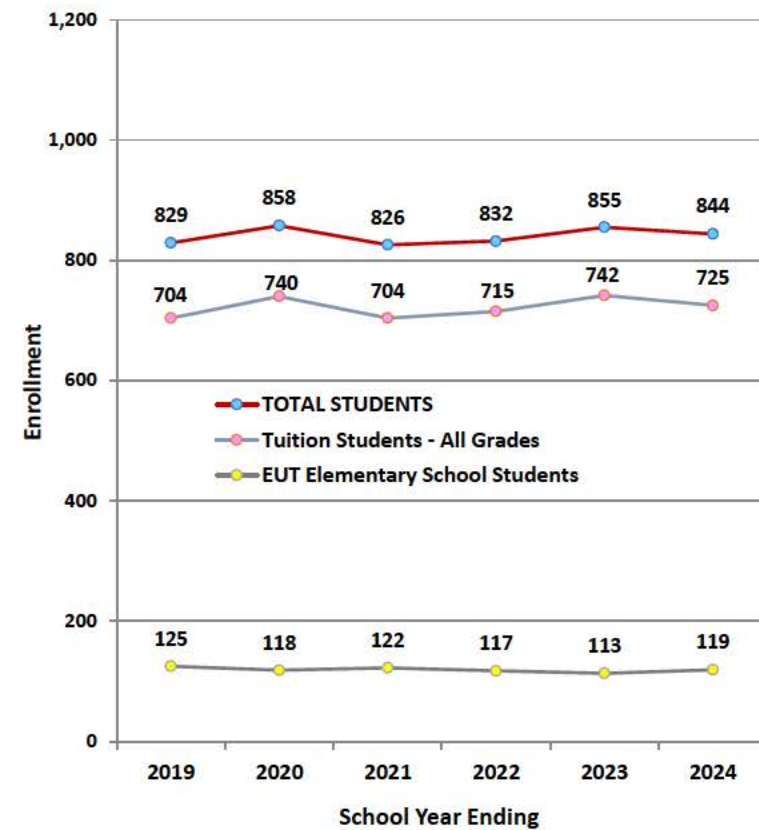


Total 2024 Student Enrollment - 844

■ EUT Elementary School Students ■ Tuition Students - All Grades

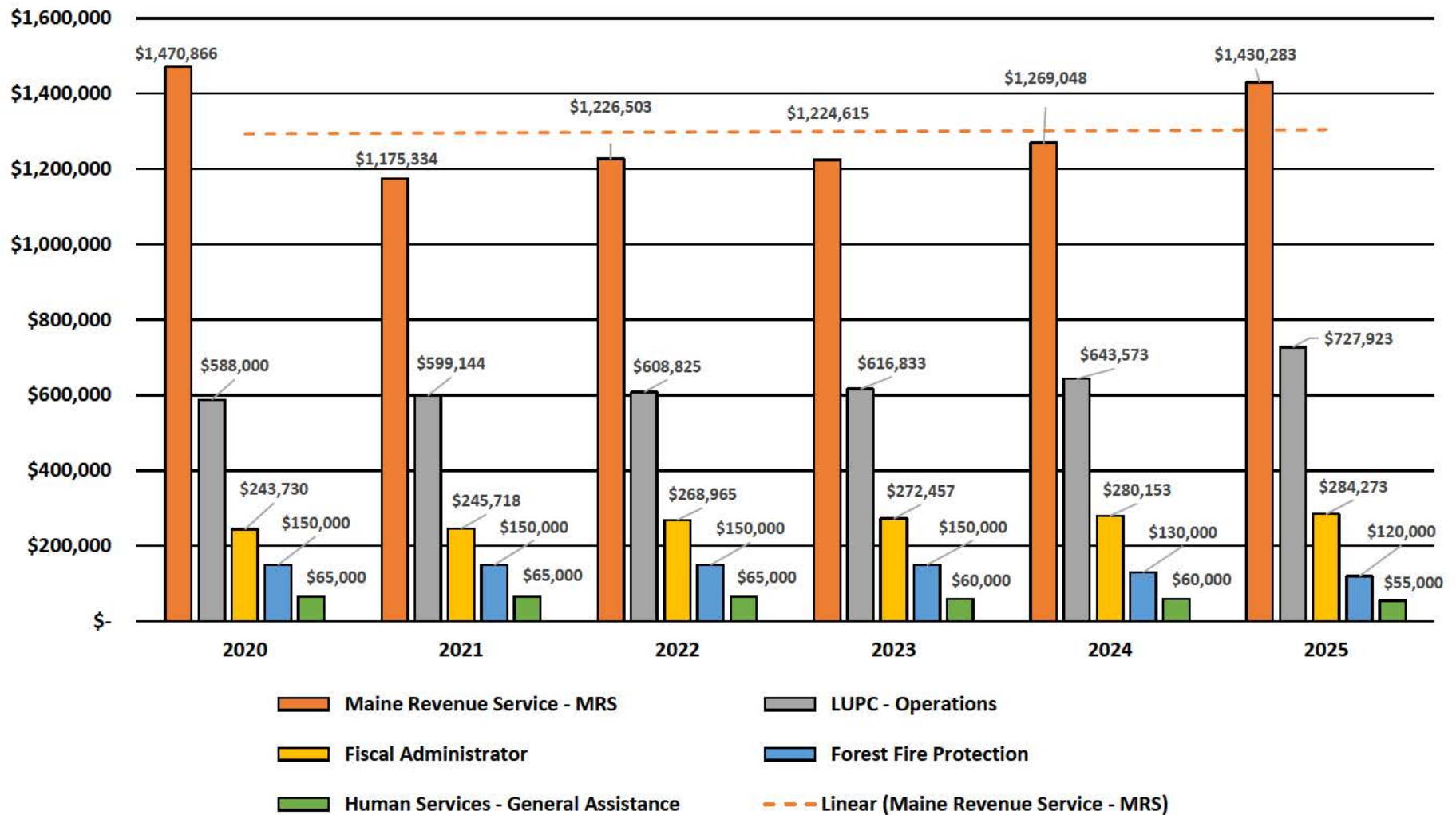
### Historical EUT Student Enrollment For School Years 2019 to 2024

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



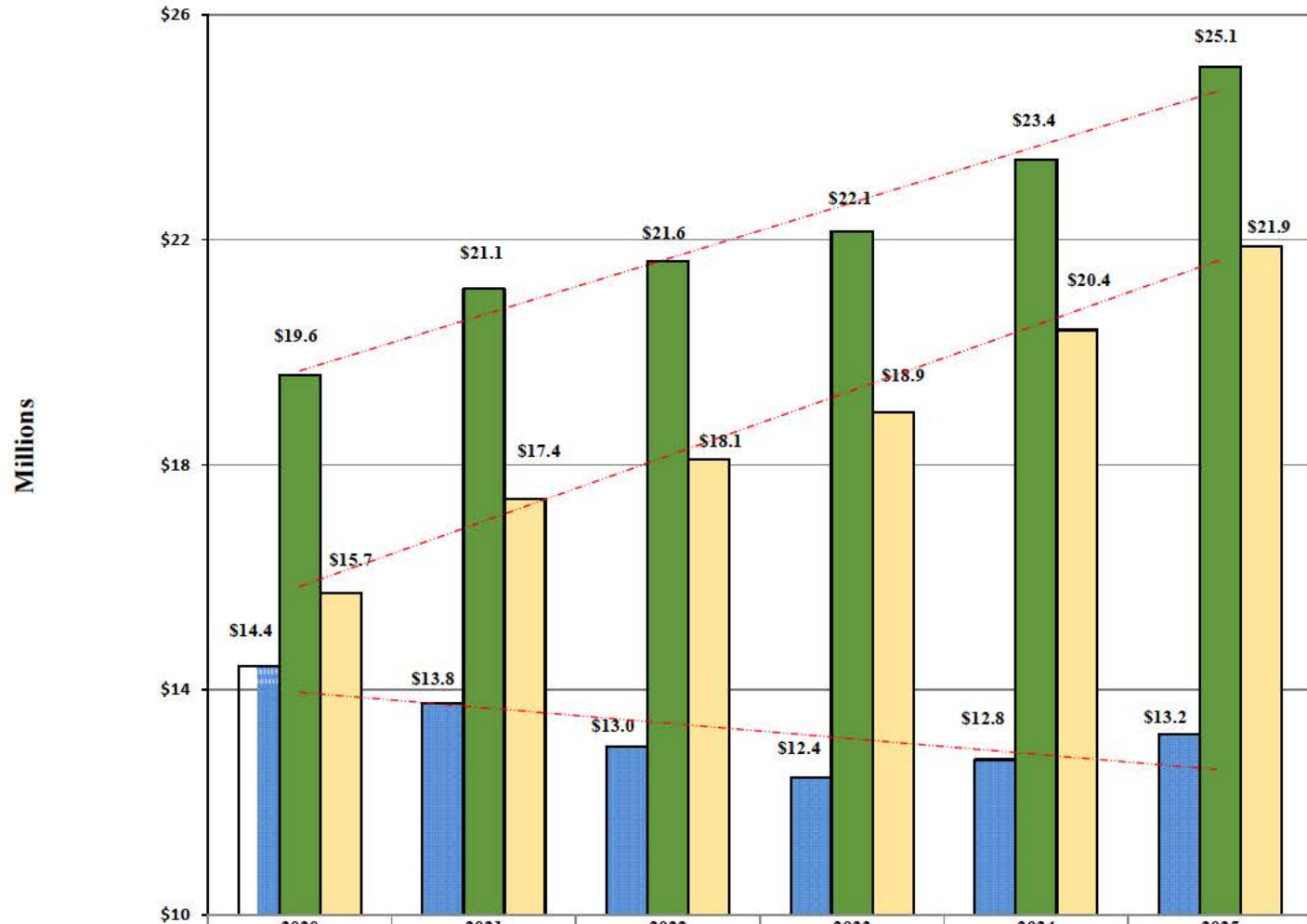


**UT Education and Services Fund**  
**Selected State Agencies Components Other Than Education - Fiscal Years 2019 to 2024**  
**with Linear Trendline for Maine Revenue Services Operations**



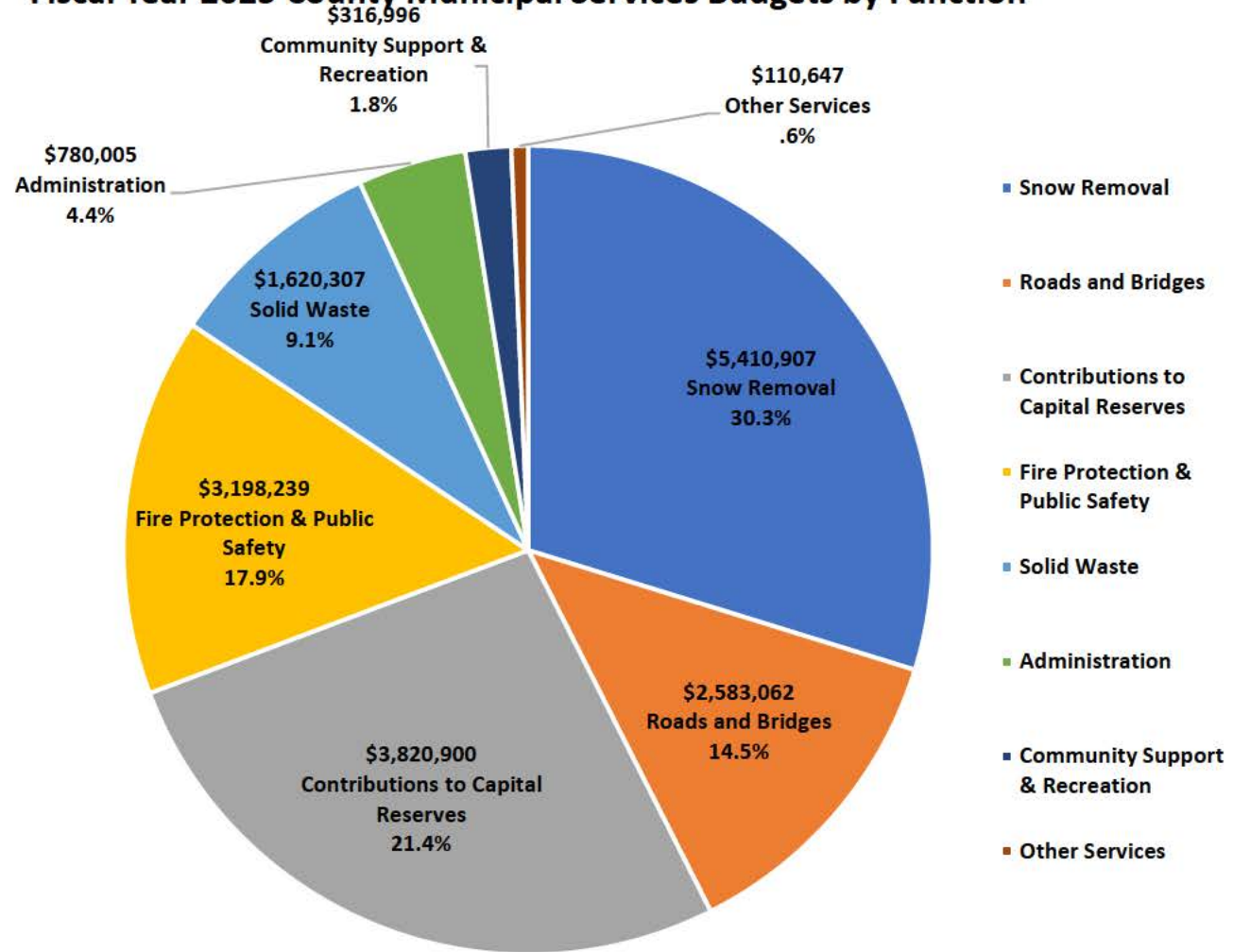
## UT Education and Services Fund

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**



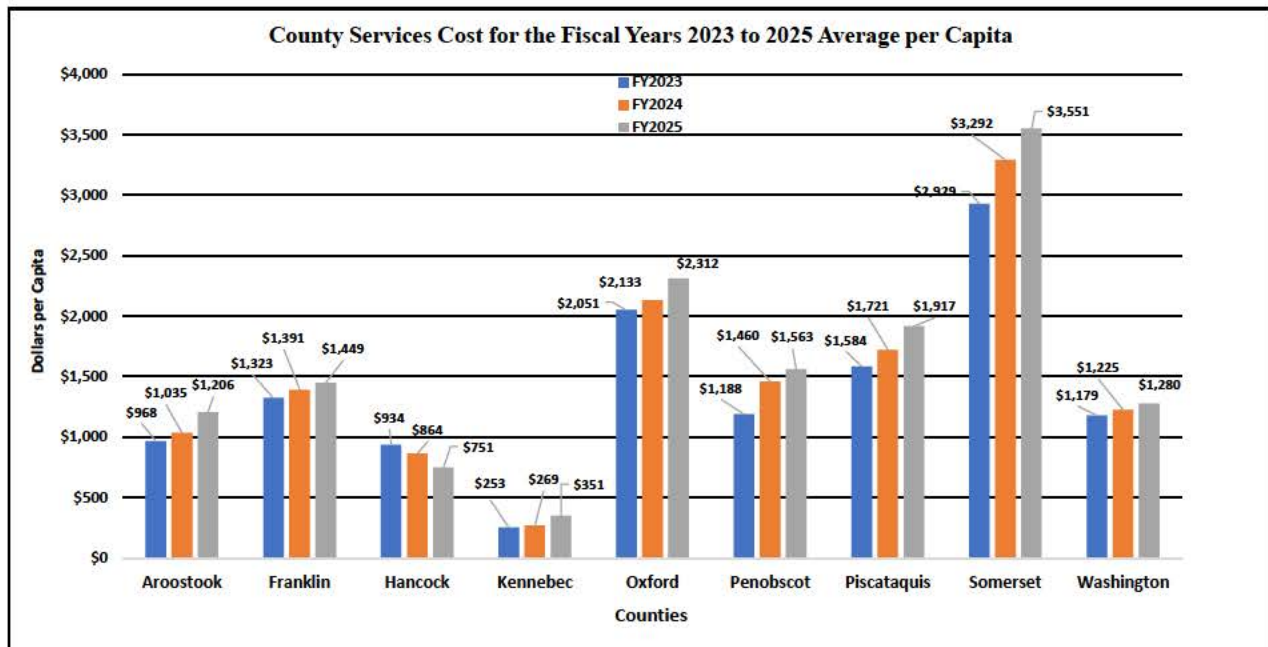
**Gross County Service Budgets without Revenue Deductions**  
**Fiscal Year 2025 - \$17.8 Million in County Service Budgets**

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

| <u>County</u>   | <u>FY 2023</u>                   |   | <u>FY 2024</u>                   |   | <u>FY 2025</u> | <u>US Census</u><br><u>2020</u><br><u>UT Resident</u><br><u>Population</u> | <u>2025</u><br><u>County</u><br><u>Services</u><br><u>Tax Assessment</u> |
|---|----------------------------------|---|----------------------------------|---|----------------|--|--|
|   | <u>Cost</u><br><u>Per Capita</u> | <u>County</u><br><u>Services</u><br><u>Tax Assessment</u> | <u>Cost</u><br><u>Per Capita</u> | <u>County</u><br><u>Services</u><br><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<br>Services Cost Per Capita                         | <u>\$4,912</u>                   |   | <u>\$4,240</u>                   |   | <u>\$9,822</u> |  |  |
| Weighted Average of<br>Services Cost Per Capita<br>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.

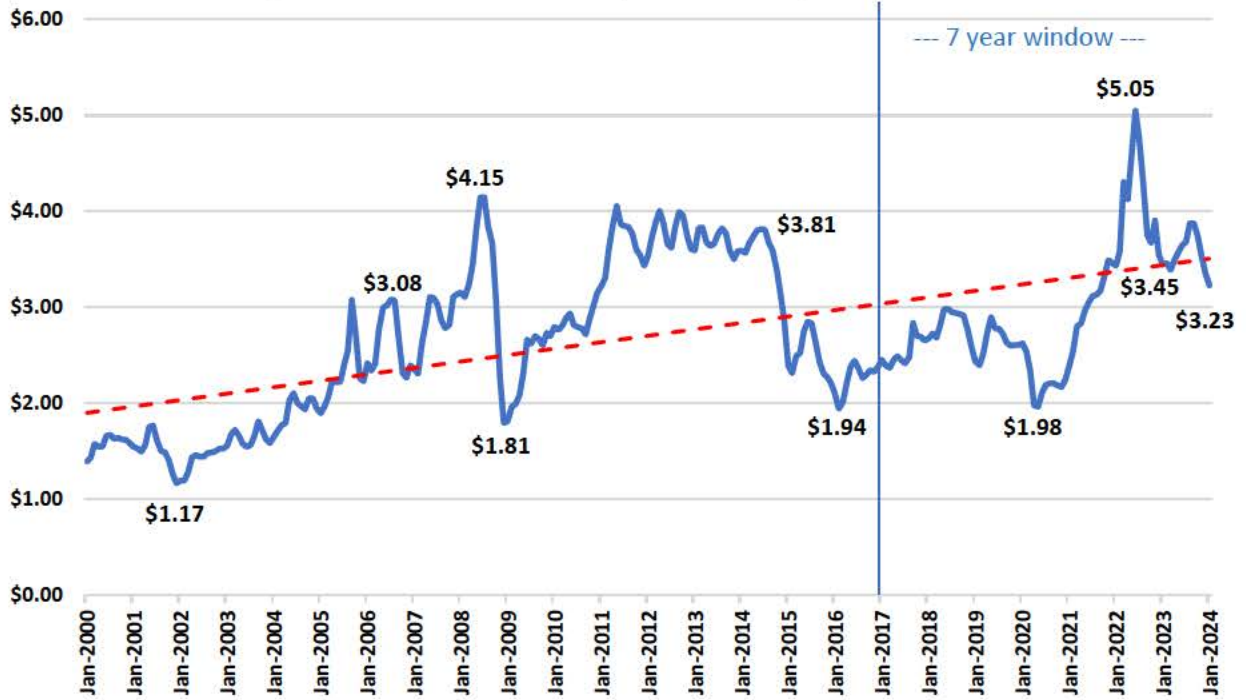
\*\* Lincoln County's first request for county services funding in FY22 is due to the cost of road maintenance and DOT bridge inspection requirements. The per capita rate is not included in the graph since there is only one resident.





### New England All Grades Retail Gasoline Prices

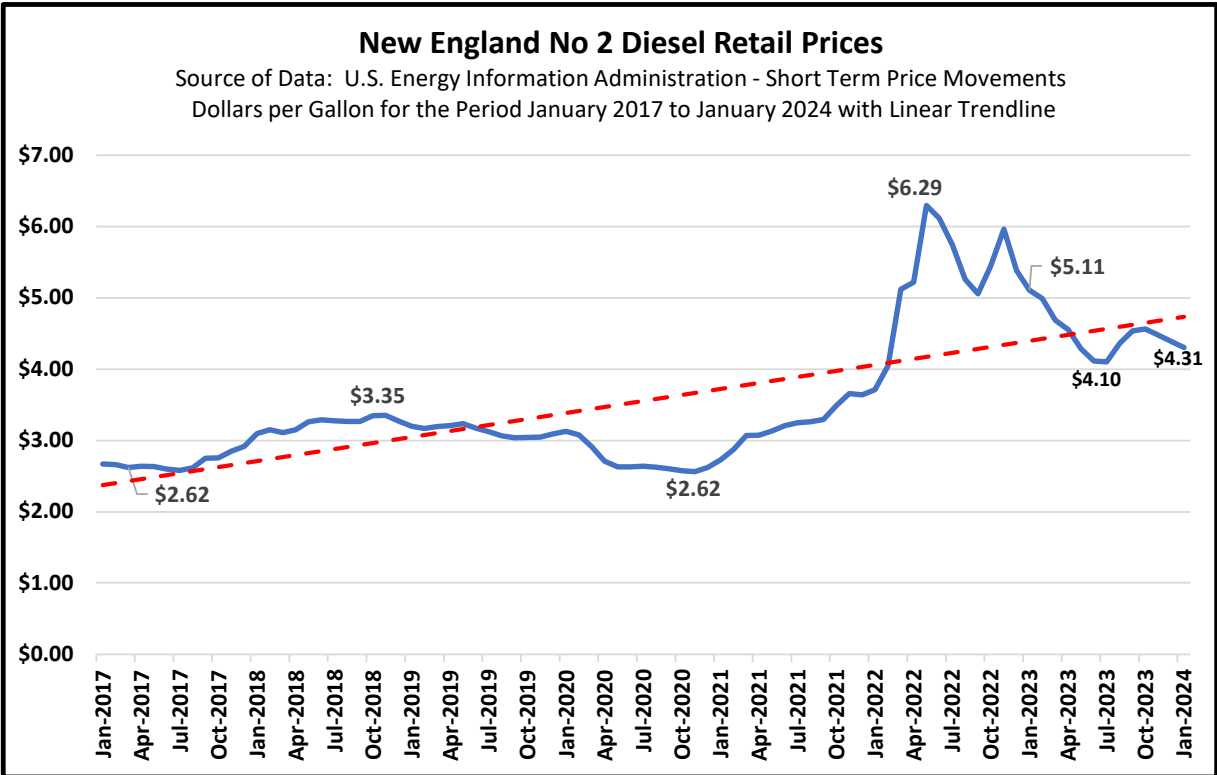
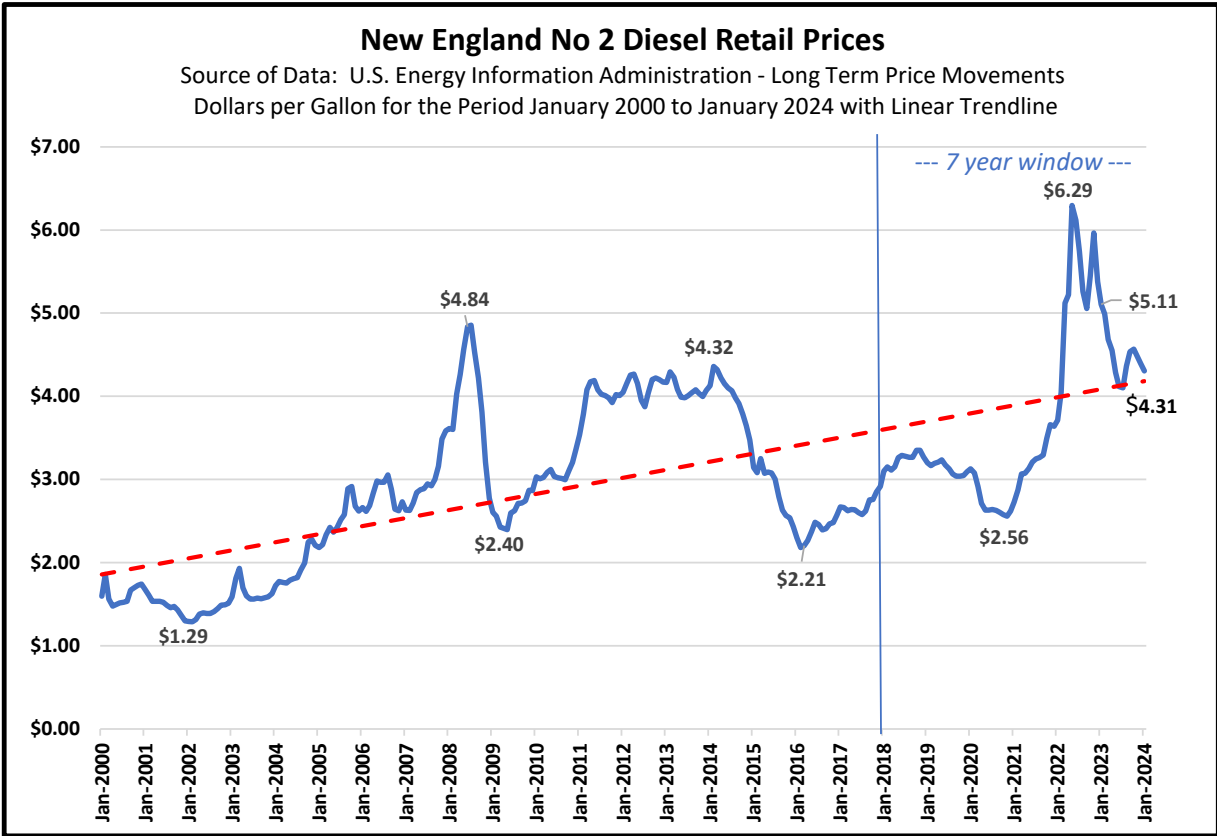
Source of Data: U.S. Energy Information Administration - Long Term Price Movements  
Dollars per Gallon for the Period January 2000 to January 2024 with Linear Trendline



### New England All Grades Retail Gasoline Prices

Source of Data: U.S. Energy Information Administration - Short Term Price Movements  
Dollars per Gallon for the Period January 2017 to January 2024 with Linear Trendline





# **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,<br>2017 | April 1,<br>2018 | April 1,<br>2019 | April 1,<br>2020 | April 1,<br>2021 | April 1,<br>2022 | April 1,<br>2023 | Estimated<br>April 1,<br>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                            |
| <b>Total UT Elementary School Students</b> | <b>107</b>       | <b>104</b>       | <b>125</b>       | <b>118</b>       | <b>122</b>       | <b>117</b>       | <b>113</b>       | <b>119</b>                    |
| Tuition Students - All Grades              | 741              | 758              | 704              | 740              | 704              | 715              | 742              | 725                           |
| <b>Total Number of EUT Students</b>        | <b>848</b>       | <b>862</b>       | <b>829</b>       | <b>858</b>       | <b>826</b>       | <b>832</b>       | <b>855</b>       | <b>844</b>                    |



### **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.

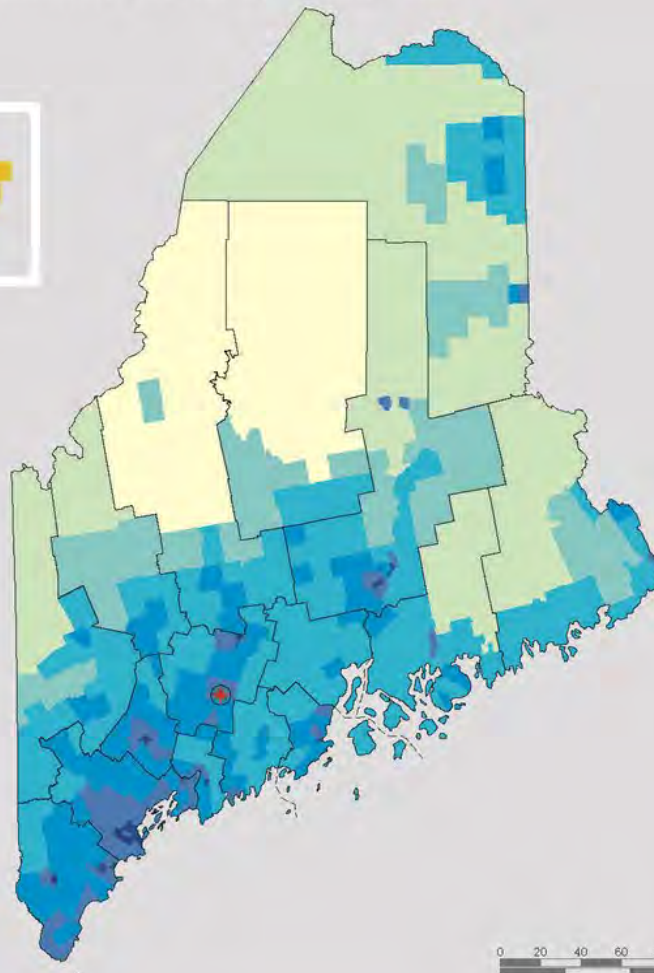
| Fiscal Year - Actual TIF Payments |           |           |           |              |
|-----------------------------------|-----------|-----------|-----------|--------------|
| Prior Years                       | 2021-2022 | 2022-2023 | 2023-2024 | Total        |
| \$10,816,421                   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

# **COUNTY BUDGET ANALYSIS**

# 2010 Census: Maine Profile

## Population Density by Census Tract

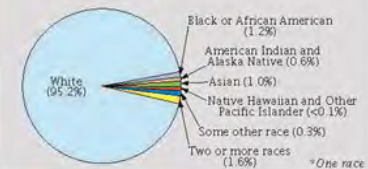
| Maine Population<br>1970 to 2010 |           |
|----------------------------------|-----------|
| 2010                             | 1,328,361 |
| 2000                             | 1,274,923 |
| 1990                             | 1,227,928 |
| 1980                             | 1,124,660 |
| 1970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



United States<sup>™</sup>  
**Census**  
Bureau

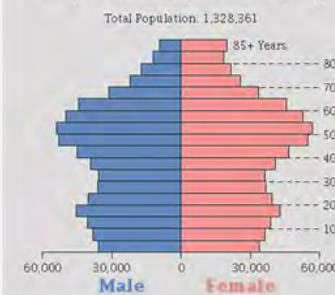
U.S. Department of Commerce: Economics and Statistics Administration U.S. CENSUS BUREAU

## State Race\* Breakdown



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

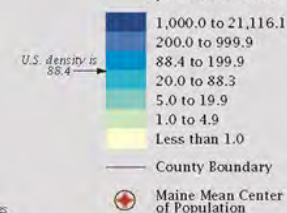
## Population by Sex and Age



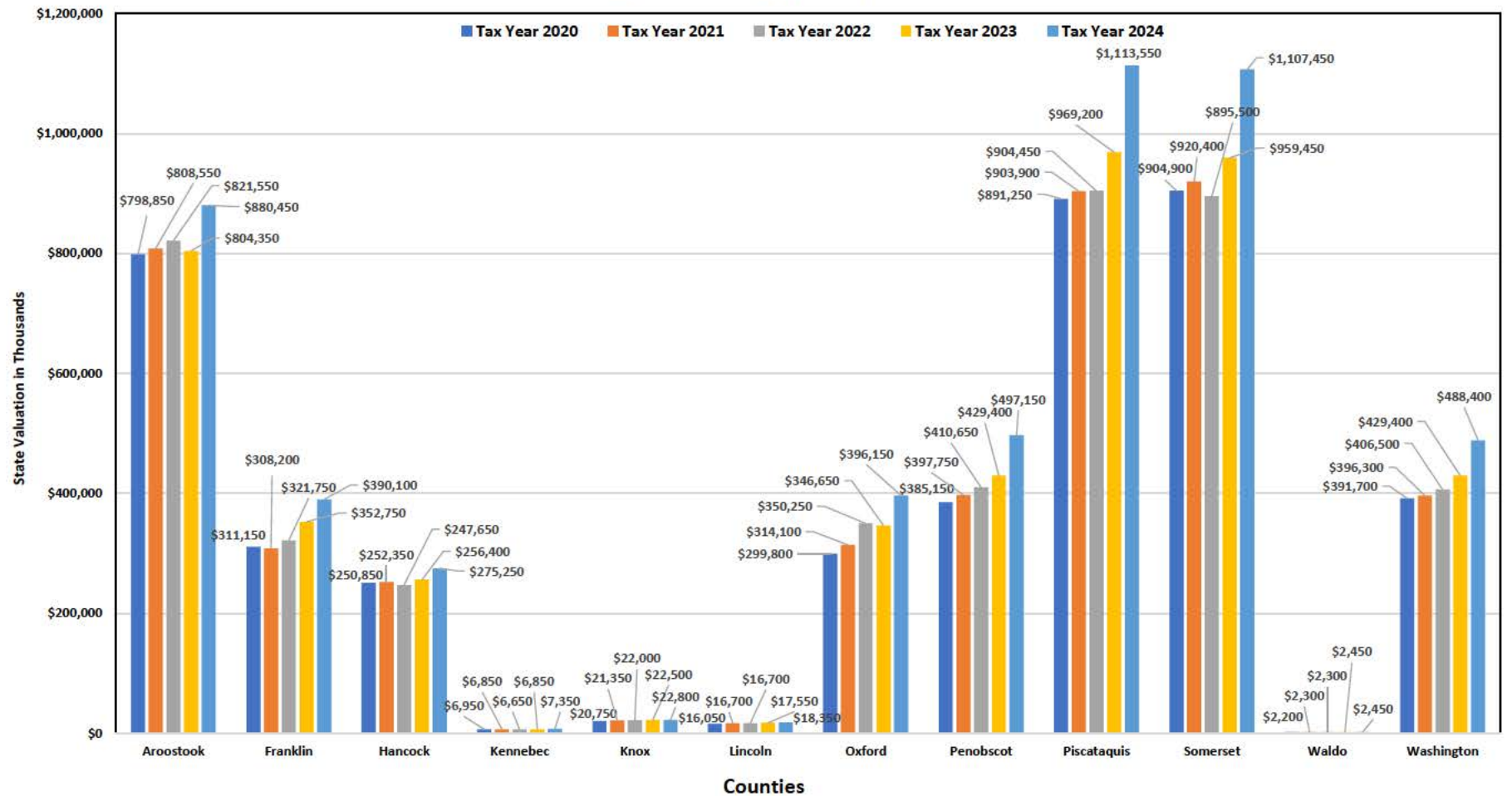
## Housing Tenure



## People per Square Mile by Census Tract



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





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

**Six Year Comparison Ended June 30, 2025**

**Totals by Service Category**

|  | <b><u>2020</u></b>   | <b><u>2021</u></b>   | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2022</u></b>   | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2023</u></b>   | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2024</u></b>   | <b><u>% Increase<br/>(-) Decrease</u></b> | <b><u>2025</u></b>   | <b><u>% Increase<br/>(-) Decrease</u></b> |
|--|----------------------|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----------------------|---|
| <b>County Services:</b>                |                      |                      |   |                      |   |                      |   |                      |   |                      |   |
| 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                                      |
| <b>Subtotal County Services</b>        | <b>8,915,501</b>     | <b>9,597,100</b>     | <b>7.6</b>                                | <b>10,113,071</b>    | <b>5.4</b>                                | <b>10,931,534</b>    | <b>8.1</b>                                | <b>12,199,817</b>    | <b>11.6</b>                               | <b>13,240,158</b>    | <b>8.5</b>                                |
| <b>Other:</b>                          |                      |                      |   |                      |   |                      |   |                      |   |                      |   |
| 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                                      |
| <b>Subtotal Other</b>                  | <b>2,514,751</b>     | <b>3,716,237</b>     | <b>47.8</b>                               | <b>2,871,990</b>     | <b>(22.7)</b>                             | <b>3,130,750</b>     | <b>9.0</b>                                | <b>3,286,750</b>     | <b>5.0</b>                                | <b>3,820,900</b>     | <b>16.3</b>                               |
| <b>Administration</b>                  | <b>578,103</b>       | <b>604,381</b>       | <b>4.5</b>                                | <b>605,162</b>       | <b>0.1</b>                                | <b>653,418</b>       | <b>8.0</b>                                | <b>701,442</b>       | <b>7.3</b>                                | <b>780,005</b>       | <b>11.2</b>                               |
| <b>Total County Services Budget</b>    | <b>12,008,355</b>    | <b>13,917,718</b>    | <b>15.9</b>                               | <b>13,590,223</b>    | <b>(2.4)</b>                              | <b>14,715,702</b>    | <b>8.3</b>                                | <b>16,188,008</b>    | <b>10.0</b>                               | <b>17,841,063</b>    | <b>10.2</b>                               |
| <b>Estimated Revenues</b>              |                      |                      |   |                      |   |                      |   |                      |   |                      |   |
| 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                                      |
| <b>Subtotal Revenues</b>               | <b>(2,482,884)</b>   | <b>(2,450,511)</b>   | <b>(1.3)</b>                              | <b>(2,250,126)</b>   | <b>(8.2)</b>                              | <b>(2,506,191)</b>   | <b>11.4</b>                               | <b>(2,766,997)</b>   | <b>10.4</b>                               | <b>(3,121,434)</b>   | <b>12.8</b>                               |
| <b>Use of Capital Reserve</b>          | <b>-</b>             | <b>-</b>             | <b>-</b>                                  | <b>-</b>             | <b>-</b>                                  | <b>-</b>             | <b>-</b>                                  | <b>-</b>             | <b>-</b>                                  | <b>-</b>             | <b>-</b>                                  |
| <b>Use of Unassigned Fund Balance</b>  | <b>(393,022)</b>     | <b>(861,222)</b>     | <b>119.1</b>                              | <b>(166,405)</b>     | <b>(80.7)</b>                             | <b>(293,955)</b>     | <b>76.7</b>                               | <b>(442,422)</b>     | <b>50.5</b>                               | <b>(578,533)</b>     | <b>30.8</b>                               |
| <b>Tax Commitment</b>                  | <b>9,132,449</b>     | <b>10,605,985</b>    | <b>16.1</b>                               | <b>11,173,692</b>    | <b>5.4</b>                                | <b>11,915,556</b>    | <b>6.6</b>                                | <b>12,978,589</b>    | <b>8.9</b>                                | <b>14,141,096</b>    | <b>9.0</b>                                |
| <b>*Anticipated TIF Tax Commitment</b> | <b>3,867,519</b>     | <b>3,721,137</b>     | <b>(3.8)</b>                              | <b>3,521,916</b>     | <b>(5.4)</b>                              | <b>3,218,057</b>     | <b>(8.6)</b>                              | <b>3,027,917</b>     | <b>(5.9)</b>                              | <b>3,189,868</b>     | <b>5.3</b>                                |
| <b>**Total Tax Commitment</b>          | <b>\$ 12,999,968</b> | <b>\$ 14,327,122</b> | <b>10.2</b>                               | <b>\$ 14,695,608</b> | <b>2.6</b>                                | <b>\$ 15,133,613</b> | <b>3.0</b>                                | <b>\$ 16,006,506</b> | <b>5.8</b>                                | <b>\$ 17,330,964</b> | <b>8.3</b>                                |

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

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

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

**County Comparison For the Year Ended June 30, 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>                |
|--|----------------------------|----------------------------|--------------------------|-------------------------|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|
| <b>County Services:</b>                    |                            |                            |                          |                         |                         |                            |                            |                            |                            |                            |                             |
| <b>Roads and Bridges</b>                   | \$ 389,824                 | \$ 361,710                 | \$ 87,300                | \$ -                    | \$ 15,000               | \$ 350,000                 | \$ 111,850                 | \$ 355,050                 | \$ 321,563                 | \$ 590,765                 | \$ 2,583,062                |
| <b>Snow Removal</b>                        | 630,250                    | 791,485                    | 95,000                   | 8,000                   | 7,500                   | 450,000                    | 1,168,904                  | 947,900                    | 789,781                    | 522,087                    | 5,410,907                   |
| <b>Solid Waste</b>                         | 183,188                    | 221,689                    | 35,000                   | 7,706                   | -                       | 135,000                    | 292,237                    | 325,400                    | 298,707                    | 121,380                    | 1,620,307                   |
| <b>Fire Protection &amp; Public Safety</b> | 720,951                    | 407,370                    | 91,500                   | 7,500                   | -                       | 325,000                    | 469,500                    | 197,300                    | 816,243                    | 162,875                    | 3,198,239                   |
| <b>Community Support &amp; Recreation</b>  | 135,019                    | 16,130                     | 1,650                    | -                       | -                       | 18,500                     | 53,460                     | 26,300                     | 38,737                     | 27,200                     | 316,996                     |
| <b>Other Services</b>                      | 7,121                      | 3,500                      | 14,300                   | 1,214                   | -                       | 11,000                     | 5,800                      | 32,225                     | 10,250                     | 25,237                     | 110,647                     |
| <b>Subtotal County Services</b>            | <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>           |
| <b>Other:</b>                              |                            |                            |                          |                         |                         |                            |                            |                            |                            |                            |                             |
| <b>Contingent</b>                          | -                          | -                          | -                        | -                       | -                       | -                          | -                          | -                          | -                          | -                          | -                           |
| <b>Capital Outlay</b>                      | -                          | -                          | 1,000                    | -                       | 58,350                  | -                          | -                          | -                          | -                          | -                          | 59,350                      |
| <b>Contributions to Capital Reserve</b>    | 708,750                    | 171,800                    | 27,000                   | 1,000                   | -                       | 725,000                    | 288,000                    | 468,000                    | 935,000                    | 437,000                    | 3,761,550                   |
| <b>Subtotal Other</b>                      | <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>            |
| <b>Administration</b>                      | <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>              |
| <b>Total County Services Budget</b>        | <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>           |
| <b>Estimated Revenues</b>                  |                            |                            |                          |                         |                         |                            |                            |                            |                            |                            |                             |
| <b>Local Road Assistance</b>               | (113,500)                  | (38,936)                   | (10,000)                 | (1,800)                 | (1,056)                 | (65,928)                   | (140,000)                  | (105,000)                  | (65,000)                   | (89,848)                   | (631,068)                   |
| <b>Excise Taxes</b>                        | (400,000)                  | (200,000)                  | (40,000)                 | (7,000)                 | -                       | (190,000)                  | (275,000)                  | (285,000)                  | (215,000)                  | (242,093)                  | (1,854,093)                 |
| <b>Snowmobile</b>                          | -                          | (150)                      | (1,000)                  | -                       | -                       | (250)                      | -                          | -                          | (1,100)                    | (245)                      | (2,745)                     |
| <b>Other</b>                               | (33,700)                   | (100,500)                  | (20,500)                 | -                       | -                       | (5,000)                    | (94,484)                   | (131,900)                  | (235,590)                  | (11,854)                   | (633,528)                   |
| <b>Subtotal Revenues</b>                   | <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>          |
| <b>Use of Capital Reserve</b>              | -                          | -                          | -                        | -                       | -                       | -                          | -                          | -                          | -                          | -                          | -                           |
| <b>Use of Unassigned Fund Balance</b>      | (40,000)                   | (300,000)                  | (134,533)                | (4,000)                 | -                       | -                          | -                          | -                          | (100,000)                  | -                          | (578,533)                   |
| <b>Tax Commitment</b>                      | <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>           |
| <b>*Anticipated TIF Tax Commitment</b>     | <u>-</u>                   | <u>726,383</u>             | <u>480,228</u>           | <u>-</u>                | <u>-</u>                | <u>-</u>                   | <u>687,064</u>             | <u>-</u>                   | <u>981,898</u>             | <u>314,295</u>             | <u>3,189,868</u>            |
| <b>**Total Tax Commitment</b>              | <u><u>\$ 2,332,958</u></u> | <u><u>\$ 2,159,165</u></u> | <u><u>\$ 644,583</u></u> | <u><u>\$ 12,620</u></u> | <u><u>\$ 83,837</u></u> | <u><u>\$ 1,854,047</u></u> | <u><u>\$ 2,686,819</u></u> | <u><u>\$ 1,946,775</u></u> | <u><u>\$ 3,706,197</u></u> | <u><u>\$ 1,903,963</u></u> | <u><u>\$ 17,330,964</u></u> |

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

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

\* 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**

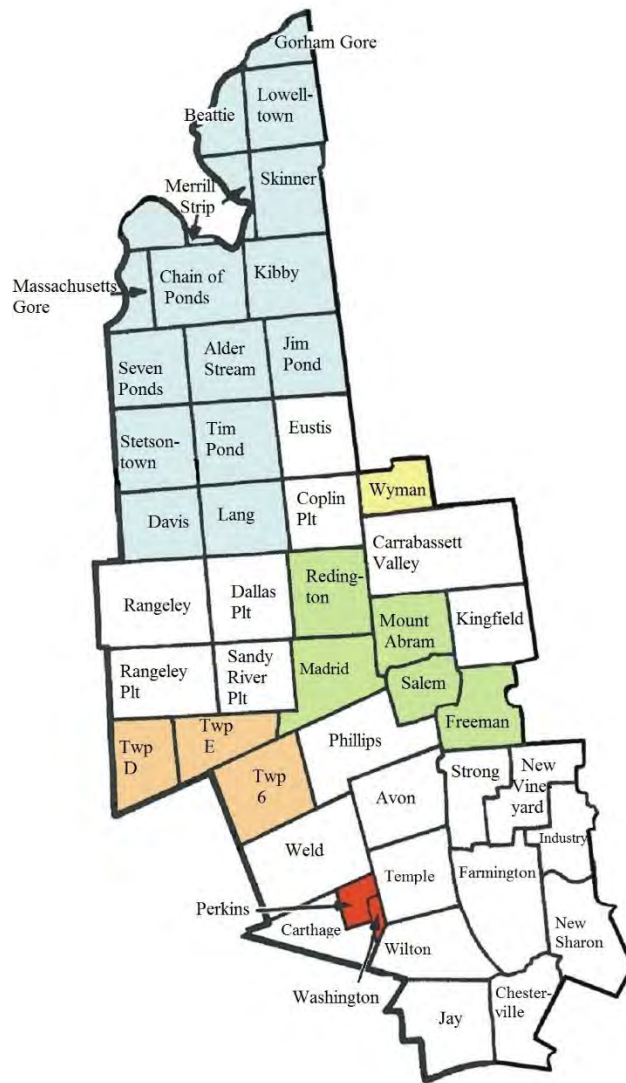
**Six Year Comparison Ended June 30, 2025**

| <b><u>Aroostook</u></b>                    |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
|--|---------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
|  | <b><u>2020</u></b>  | <b><u>2021</u></b>  | <b>% Increase<br/>(-) Decrease</b> | <b><u>2022</u></b>  | <b>% Increase<br/>(-) Decrease</b> | <b><u>2023</u></b>  | <b>% Increase<br/>(-) Decrease</b> | <b><u>2024</u></b>  | <b>% Increase<br/>(-) Decrease</b> | <b><u>2025</u></b>  | <b>% Increase<br/>(-) Decrease</b> |
| <b>County Services:</b>                    |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Roads and Bridges</b>                   | \$ 284,529          | \$ 230,779          | (18.9)                             | \$ 325,608          | 41.1                               | \$ 340,329          | 4.5                                | \$ 351,976          | 3.4                                | \$ 389,824          | 10.8                               |
| <b>Snow Removal</b>                        | 521,318             | 567,532             | 8.9                                | 574,197             | 1.2                                | 593,742             | 3.4                                | 635,386             | 7.0                                | 630,250             | (0.8)                              |
| <b>Solid Waste</b>                         | 144,633             | 145,726             | 0.8                                | 142,587             | (2.2)                              | 150,370             | 5.5                                | 159,079             | 5.8                                | 183,188             | 15.2                               |
| <b>Fire Protection &amp; Public Safety</b> | 444,320             | 468,453             | 5.4                                | 543,353             | 16.0                               | 612,985             | 12.8                               | 687,337             | 12.1                               | 720,951             | 4.9                                |
| <b>Community Support &amp; Recreation</b>  | 67,606              | 69,863              | 3.3                                | 87,992              | 25.9                               | 98,328              | 11.7                               | 105,351             | 7.1                                | 135,019             | 28.2                               |
| <b>Other Services</b>                      | 5,775               | 8,450               | 46.3                               | 8,886               | 5.2                                | 9,462               | 6.5                                | 10,368              | 9.6                                | 7,121               | (31.3)                             |
| <b>Subtotal County Services</b>            | <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>                         |
| <b>Other:</b>                              |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Contingent</b>                          | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Capital Outlay</b>                      | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Contributions to Capital Reserve</b>    | 392,250             | 657,835             | 67.7                               | 481,750             | (26.8)                             | 477,750             | (0.8)                              | 493,750             | 3.3                                | 708,750             | 43.5                               |
| <b>Subtotal Other</b>                      | <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>                        |
| <b>Administration</b>                      | <u>93,022</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>                         | <u>145,055</u>      | <u>18.7</u>                        |
| <b>Total County Services Budget</b>        | <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>                        |
| <b>Estimated Revenues</b>                  |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Local Road Assistance</b>               | (94,950)            | (97,380)            | 2.6                                | (92,000)            | (5.5)                              | (98,800)            | 7.4                                | (98,264)            | (0.5)                              | (113,500)           | 15.5                               |
| <b>Excise Taxes</b>                        | (330,000)           | (345,000)           | 4.5                                | (350,000)           | 1.4                                | (360,000)           | 2.9                                | (390,000)           | 8.3                                | (400,000)           | 2.6                                |
| <b>Snowmobile</b>                          | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Other</b>                               | (16,700)            | (20,022)            | 19.9                               | (21,300)            | 6.4                                | (23,300)            | 9.4                                | (23,500)            | 0.9                                | (33,700)            | 43.4                               |
| <b>Subtotal Revenues</b>                   | <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>                         |
| <b>Use of Capital Reserve</b>              | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Use of Unassigned Fund Balance</b>      | -                   | (181,085)           | -                                  | (50,000)            | (72.4)                             | (40,000)            | (20.0)                             | (50,000)            | 25.0                               | (40,000)            | (20.0)                             |
| <b>Tax Commitment</b>                      | 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                               |
| <b>*Anticipated TIF Tax Commitment</b>     | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>**Total Tax Commitment</b>              | <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 |            |              |            | 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        |
| <b>Total</b>                   | <b>880</b> | <b>1,026</b> | <b>989</b> | <b>181</b>  | <b>201</b> | <b>175</b> | <b>526</b>       | <b>825</b> | <b>814</b> | <b>329</b> | <b>446</b> | <b>439</b> | <b>532</b> | <b>848</b> | <b>698</b> |

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

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

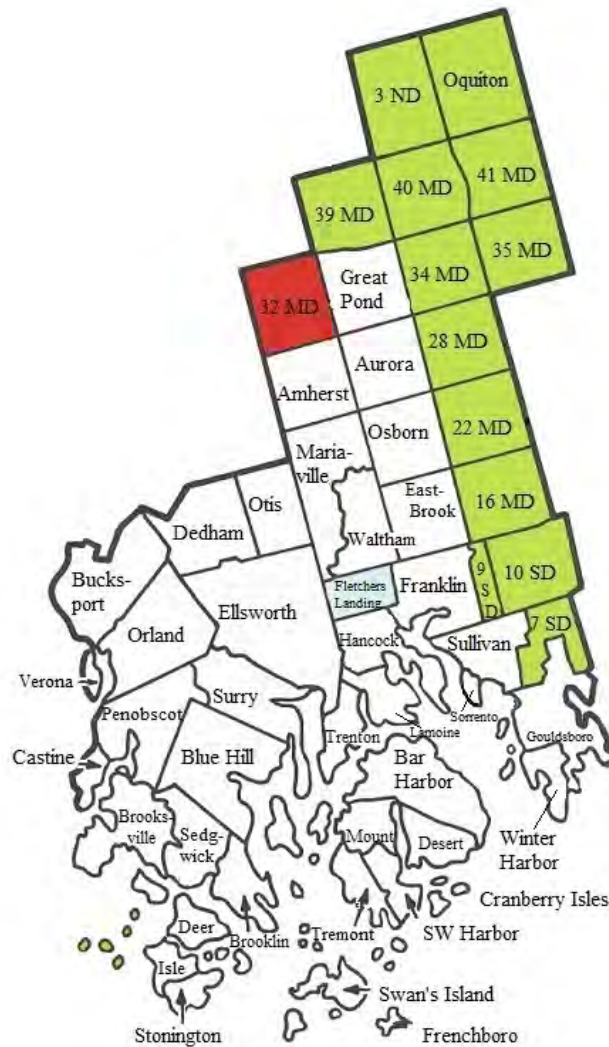
**Six Year Comparison Ended June 30, 2025**

|  | <u>Franklin</u>     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
|--|---------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
|  | <u>2020</u>         | <u>2021</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2022</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2023</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2024</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2025</u>         | <u>% Increase<br/>(-) Decrease</u> |
| <b>County Services:</b>                    |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Roads and Bridges</b>                   | \$ 190,748          | \$ 190,748          | -                                  | \$ 217,975          | 14.3                               | \$ 239,772          | 10.0                               | \$ 279,000          | 16.4                               | \$ 361,710          | 29.6                               |
| <b>Snow Removal</b>                        | 495,851             | 545,324             | 10.0                               | 550,451             | 0.9                                | 592,451             | 7.6                                | 669,606             | 13.0                               | 791,485             | 18.2                               |
| <b>Solid Waste</b>                         | 119,279             | 128,846             | 8.0                                | 139,394             | 8.2                                | 140,937             | 1.1                                | 181,221             | 28.6                               | 221,689             | 22.3                               |
| <b>Fire Protection &amp; Public Safety</b> | 178,662             | 297,428             | 66.5                               | 298,789             | 0.5                                | 281,476             | (5.8)                              | 388,043             | 37.9                               | 407,370             | 5.0                                |
| <b>Community Support &amp; Recreation</b>  | 11,834              | 11,954              | 1.0                                | 11,900              | (0.5)                              | 13,500              | 13.4                               | 15,265              | 13.1                               | 16,130              | 5.7                                |
| <b>Other Services</b>                      | 3,000               | 3,000               | -                                  | 3,000               | -                                  | 3,000               | -                                  | 3,000               | -                                  | 3,500               | 16.7                               |
| <b>Subtotal County Services</b>            | <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>                        |
| <b>Other:</b>                              |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Contingent</b>                          | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Capital Outlay</b>                      | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Contributions to Capital Reserve</b>    | 128,141             | 157,087             | 22.6                               | 111,500             | (29.0)                             | 171,500             | 53.8                               | 168,500             | (1.7)                              | 171,800             | 2.0                                |
| <b>Subtotal Other</b>                      | <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>                         |
| <b>Administration</b>                      | <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>                        |
| <b>Total County Services Budget</b>        | <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>                        |
| <b>Estimated Revenues</b>                  |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Local Road Assistance</b>               | (40,864)            | (41,680)            | 2.0                                | (41,680)            | -                                  | (39,152)            | (6.1)                              | (38,936)            | (0.6)                              | (38,936)            | -                                  |
| <b>Excise Taxes</b>                        | (160,000)           | (160,000)           | -                                  | (160,000)           | -                                  | (160,000)           | -                                  | (200,000)           | 25.0                               | (200,000)           | -                                  |
| <b>Snowmobile</b>                          | (150)               | (150)               | -                                  | (150)               | -                                  | (150)               | -                                  | (150)               | -                                  | (150)               | -                                  |
| <b>Other</b>                               | (5,250)             | (10,250)            | 95.2                               | (10,250)            | -                                  | (7,250)             | (29.3)                             | (15,500)            | 113.8                              | (100,500)           | 548.4                              |
| <b>Subtotal Revenues</b>                   | <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>                        |
| <b>Use of Capital Reserve</b>              | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Use of Unassigned Fund Balance</b>      | -                   | (10,263)            | -                                  | (10,263)            | -                                  | -                   | (100.0)                            | (160,000)           | -                                  | (300,000)           | 87.5                               |
| <b>Tax Commitment</b>                      | 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                                |
| <b>*Anticipated TIF Tax Commitment</b>     | <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>                       |
| <b>**Total Tax Commitment</b>              | <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         |
| <b>Total</b>                   | <b>215</b> | <b>213</b> | <b>219</b> | <b>46</b>   | <b>43</b> | <b>48</b> | <b>169</b>       | <b>170</b> | <b>171</b> | <b>108</b> | <b>94</b> | <b>108</b> | <b>594</b> | <b>690</b> | <b>563</b> |

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

**Six Year Comparison Ended June 30, 2025**

**Hancock**

|  | <u>2020</u>       | <u>2021</u>       | <u>% Increase<br/>(-) Decrease</u> | <u>2022</u>       | <u>% Increase<br/>(-) Decrease</u> | <u>2023</u>       | <u>% Increase<br/>(-) Decrease</u> | <u>2024</u>       | <u>% Increase<br/>(-) Decrease</u> | <u>2025</u>       | <u>% Increase<br/>(-) Decrease</u> |
|--|-------------------|-------------------|------------------------------------|-------------------|------------------------------------|-------------------|------------------------------------|-------------------|------------------------------------|-------------------|------------------------------------|
| <b>County Services:</b>                    |                   |                   |                                    |                   |                                    |                   |                                    |                   |                                    |                   |                                    |
| <b>Roads and Bridges</b>                   | \$ 76,500         | \$ 76,500         | -                                  | \$ 87,100         | 13.9                               | \$ 87,300         | 0.2                                | \$ 87,300         | -                                  | \$ 87,300         | -                                  |
| <b>Snow Removal</b>                        | 90,000            | 90,000            | -                                  | 90,000            | -                                  | 90,000            | -                                  | 90,000            | -                                  | 95,000            | 5.6                                |
| <b>Solid Waste</b>                         | 32,000            | 32,000            | -                                  | 32,000            | -                                  | 32,000            | -                                  | 32,000            | -                                  | 35,000            | 9.4                                |
| <b>Fire Protection &amp; Public Safety</b> | 45,000            | 60,000            | 33.3                               | 70,500            | 17.5                               | 70,800            | 0.4                                | 73,800            | 4.2                                | 91,500            | 24.0                               |
| <b>Community Support &amp; Recreation</b>  | 1,650             | 1,650             | -                                  | 1,650             | -                                  | 1,650             | -                                  | 1,650             | -                                  | 1,650             | -                                  |
| <b>Other Services</b>                      | 13,400            | 13,800            | 3.0                                | 14,300            | 3.6                                | 14,300            | -                                  | 14,300            | -                                  | 14,300            | -                                  |
| <b>Subtotal County Services</b>            | <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>                         |
| <b>Other:</b>                              |                   |                   |                                    |                   |                                    |                   |                                    |                   |                                    |                   |                                    |
| <b>Contingent</b>                          | -                 | -                 | -                                  | -                 | -                                  | -                 | -                                  | -                 | -                                  | -                 | -                                  |
| <b>Capital Outlay</b>                      | 19,000            | 1,000             | (94.7)                             | 1,000             | -                                  | 1,000             | -                                  | 1,000             | -                                  | 1,000             | -                                  |
| <b>Contributions to Capital Reserve</b>    | 13,000            | 62,739            | 382.6                              | 27,000            | (57.0)                             | 27,000            | -                                  | 27,000            | -                                  | 27,000            | -                                  |
| <b>Subtotal Other</b>                      | <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>                           |
| <b>Administration</b>                      | <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>                         |
| <b>Total County Services Budget</b>        | <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>                         |
| <b>Estimated Revenues</b>                  |                   |                   |                                    |                   |                                    |                   |                                    |                   |                                    |                   |                                    |
| <b>Local Road Assistance</b>               | (9,000)           | (9,000)           | -                                  | (9,000)           | -                                  | (9,000)           | -                                  | (10,000)          | 11.1                               | (10,000)          | -                                  |
| <b>Excise Taxes</b>                        | (28,000)          | (25,000)          | (10.7)                             | (25,000)          | -                                  | (30,000)          | 20.0                               | (30,000)          | -                                  | (40,000)          | 33.3                               |
| <b>Snowmobile</b>                          | (1,000)           | (1,000)           | -                                  | (1,000)           | -                                  | (1,000)           | -                                  | (1,000)           | -                                  | (1,000)           | -                                  |
| <b>Other</b>                               | (5,500)           | (10,600)          | 92.7                               | (10,500)          | (0.9)                              | (10,600)          | 1.0                                | (7,500)           | (29.2)                             | (20,500)          | 173.3                              |
| <b>Subtotal Revenues</b>                   | <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>                        |
| <b>Use of Capital Reserve</b>              | -                 | -                 | -                                  | -                 | -                                  | -                 | -                                  | -                 | -                                  | -                 | -                                  |
| <b>Use of Unassigned Fund Balance</b>      | <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>                        |
| <b>Tax Commitment</b>                      | 239,050           | 236,850           | (0.9)                              | 208,994           | (11.8)                             | 204,512           | (2.1)                              | 189,107           | (7.5)                              | 164,355           | (13.1)                             |
| <b>*Anticipated TIF Tax Commitment</b>     | <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>                         |
| <b>**Total Tax Commitment</b>              | <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<br/>(-) Decrease</u> | <u>2022</u>     | <u>% Increase<br/>(-) Decrease</u> | <u>2023</u>     | <u>% Increase<br/>(-) Decrease</u> | <u>2024</u>     | <u>% Increase<br/>(-) Decrease</u> | <u>2025</u>      | <u>% Increase<br/>(-) Decrease</u> |
|--|------------------|------------------|------------------------------------|-----------------|------------------------------------|-----------------|------------------------------------|-----------------|------------------------------------|------------------|------------------------------------|
| <b>County Services:</b>                |                  |                  |                                    |                 |                                    |                 |                                    |                 |                                    |                  |                                    |
| 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)                             |
| <b>Subtotal County Services</b>        | <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>                        |
| <b>Other:</b>                          |                  |                  |                                    |                 |                                    |                 |                                    |                 |                                    |                  |                                    |
| Contingent                             | -                | -                | -                                  | -               | -                                  | -               | -                                  | -               | -                                  | -                | -                                  |
| Capital Outlay                         | -                | -                | -                                  | -               | -                                  | -               | -                                  | -               | -                                  | -                | -                                  |
| Contributions to Capital Reserve       | 2,786            | 2,902            | 4.2                                | 1,000           | (65.5)                             | 1,000           | -                                  | 1,000           | -                                  | 1,000            | -                                  |
| <b>Subtotal Other</b>                  | <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>                           |
| <b>Administration</b>                  | <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>                           |
| <b>Total County Services Budget</b>    | <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>                        |
| <b>Estimated Revenues</b>              |                  |                  |                                    |                 |                                    |                 |                                    |                 |                                    |                  |                                    |
| 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                                  | -                | -                | -                                  | -               | -                                  | -               | -                                  | -               | -                                  | -                | -                                  |
| <b>Subtotal Revenues</b>               | <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>                           |
| <b>Use of Capital Reserve</b>          | <u>-</u>         | <u>-</u>         | <u>-</u>                           | <u>-</u>        | <u>-</u>                           | <u>-</u>        | <u>-</u>                           | <u>-</u>        | <u>-</u>                           | <u>-</u>         | <u>-</u>                           |
| <b>Use of Unassigned Fund Balance</b>  | <u>-</u>         | <u>-</u>         | <u>-</u>                           | <u>(1,098)</u>  | <u>-</u>                           | <u>(1,098)</u>  | <u>0.0</u>                         | <u>(3,200)</u>  | <u>191.4</u>                       | <u>(4,000)</u>   | <u>25.0</u>                        |
| <b>Tax Commitment</b>                  | <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>                        |
| <b>*Anticipated TIF Tax Commitment</b> | <u>-</u>         | <u>-</u>         | <u>-</u>                           | <u>-</u>        | <u>-</u>                           | <u>-</u>        | <u>-</u>                           | <u>-</u>        | <u>-</u>                           | <u>-</u>         | <u>-</u>                           |
| <b>**Total Tax Commitment</b>          | <u>\$ 10,870</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 |      |      |      | 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**

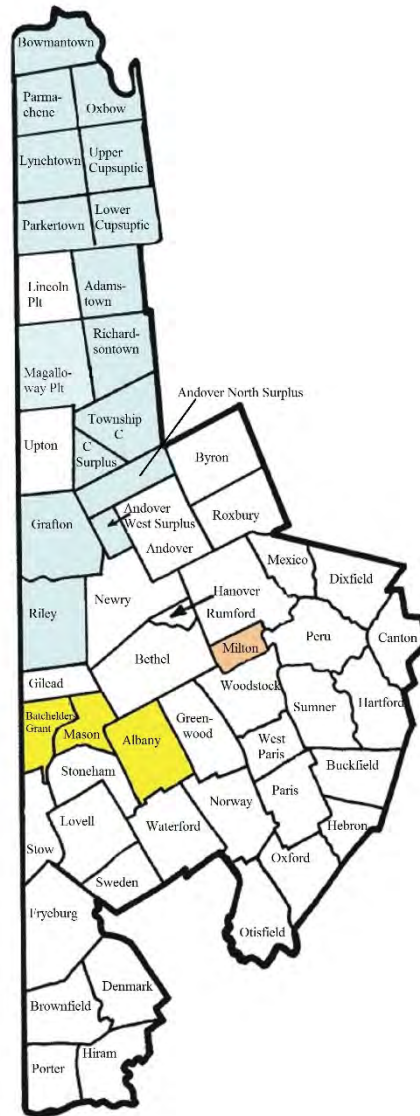
**Lincoln**

|  | <u>2020</u> | <u>2021</u> | <u>% Increase<br/>(-) Decrease</u> | <u>2022</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2023</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2024</u>      | <u>% Increase<br/>(-) Decrease</u> | <u>2025</u>      | <u>% Increase<br/>(-) Decrease</u> |
|--|-------------|-------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|
| <b>County Services:</b>                |             |             |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
| 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                         | -           | -           | -                                  | -                | -                                  | -                | -                                  | -                | -                                  | -                | -                                  |
| <b>Subtotal County Services</b>        | <b>-</b>    | <b>-</b>    | <b>-</b>                           | <b>10,000</b>    | <b>-</b>                           | <b>24,160</b>    | <b>141.6</b>                       | <b>20,500</b>    | <b>(15.1)</b>                      | <b>22,500</b>    | <b>9.8</b>                         |
| <b>Other:</b>                          |             |             |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
| Contingent                             | -           | -           | -                                  | -                | -                                  | -                | -                                  | -                | -                                  | -                | -                                  |
| Capital Outlay                         | -           | -           | -                                  | 12,000           | -                                  | 7,000            | (41.7)                             | 8,000            | 14.3                               | 58,350           | 629.4                              |
| Contributions to Capital Reserve       | -           | -           | -                                  | -                | -                                  | -                | -                                  | -                | -                                  | -                | -                                  |
| <b>Subtotal Other</b>                  | <b>-</b>    | <b>-</b>    | <b>-</b>                           | <b>12,000</b>    | <b>-</b>                           | <b>7,000</b>     | <b>(41.7)</b>                      | <b>8,000</b>     | <b>14.3</b>                        | <b>58,350</b>    | <b>629.4</b>                       |
| <b>Administration</b>                  | <b>-</b>    | <b>-</b>    | <b>-</b>                           | <b>1,100</b>     | <b>-</b>                           | <b>1,558</b>     | <b>41.6</b>                        | <b>1,425</b>     | <b>(8.5)</b>                       | <b>4,043</b>     | <b>183.7</b>                       |
| <b>Total County Services Budget</b>    | <b>-</b>    | <b>-</b>    | <b>-</b>                           | <b>23,100</b>    | <b>-</b>                           | <b>32,718</b>    | <b>41.6</b>                        | <b>29,925</b>    | <b>(8.5)</b>                       | <b>84,893</b>    | <b>183.7</b>                       |
| <b>Estimated Revenues</b>              |             |             |                                    |                  |                                    |                  |                                    |                  |                                    |                  |                                    |
| Local Road Assistance                  | -           | -           | -                                  | (851)            | -                                  | (920)            | 8.1                                | (912)            | (0.9)                              | (1,056)          | 15.8                               |
| Excise Taxes                           | -           | -           | -                                  | -                | -                                  | -                | -                                  | -                | -                                  | -                | -                                  |
| Snowmobile                             | -           | -           | -                                  | -                | -                                  | -                | -                                  | -                | -                                  | -                | -                                  |
| Other                                  | -           | -           | -                                  | -                | -                                  | -                | -                                  | -                | -                                  | -                | -                                  |
| <b>Subtotal Revenues</b>               | <b>-</b>    | <b>-</b>    | <b>-</b>                           | <b>(851)</b>     | <b>-</b>                           | <b>(920)</b>     | <b>8.1</b>                         | <b>(912)</b>     | <b>(0.9)</b>                       | <b>(1,056)</b>   | <b>15.8</b>                        |
| <b>Use of Capital Reserve</b>          | <b>-</b>    | <b>-</b>    | <b>-</b>                           | <b>-</b>         | <b>-</b>                           | <b>-</b>         | <b>-</b>                           | <b>-</b>         | <b>-</b>                           | <b>-</b>         | <b>-</b>                           |
| <b>Use of Unassigned Fund Balance</b>  | <b>-</b>    | <b>-</b>    | <b>-</b>                           | <b>-</b>         | <b>-</b>                           | <b>-</b>         | <b>-</b>                           | <b>-</b>         | <b>-</b>                           | <b>-</b>         | <b>-</b>                           |
| <b>Tax Commitment</b>                  | <b>-</b>    | <b>-</b>    | <b>-</b>                           | <b>22,249</b>    | <b>-</b>                           | <b>31,798</b>    | <b>42.9</b>                        | <b>29,013</b>    | <b>(8.8)</b>                       | <b>83,837</b>    | <b>189.0</b>                       |
| <b>*Anticipated TIF Tax Commitment</b> | <b>-</b>    | <b>-</b>    | <b>-</b>                           | <b>-</b>         | <b>-</b>                           | <b>-</b>         | <b>-</b>                           | <b>-</b>         | <b>-</b>                           | <b>-</b>         | <b>-</b>                           |
| <b>**Total Tax Commitment</b>          | <b>\$ -</b> | <b>\$ -</b> | <b>-</b>                           | <b>\$ 22,249</b> | <b>-</b>                           | <b>\$ 31,798</b> | <b>42.9</b>                        | <b>\$ 29,013</b> | <b>(8.8)</b>                       | <b>\$ 83,837</b> | <b>189.0</b>                       |

\* 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        |
| <b>Total</b>                   | <b>655</b> | <b>746</b> | <b>802</b> | <b>164</b>  | <b>145</b> | <b>206</b> | <b>491</b>       | <b>601</b> | <b>596</b> | <b>295</b> | <b>324</b> | <b>372</b> | <b>1,154</b> | <b>516</b> | <b>503</b> |

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

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

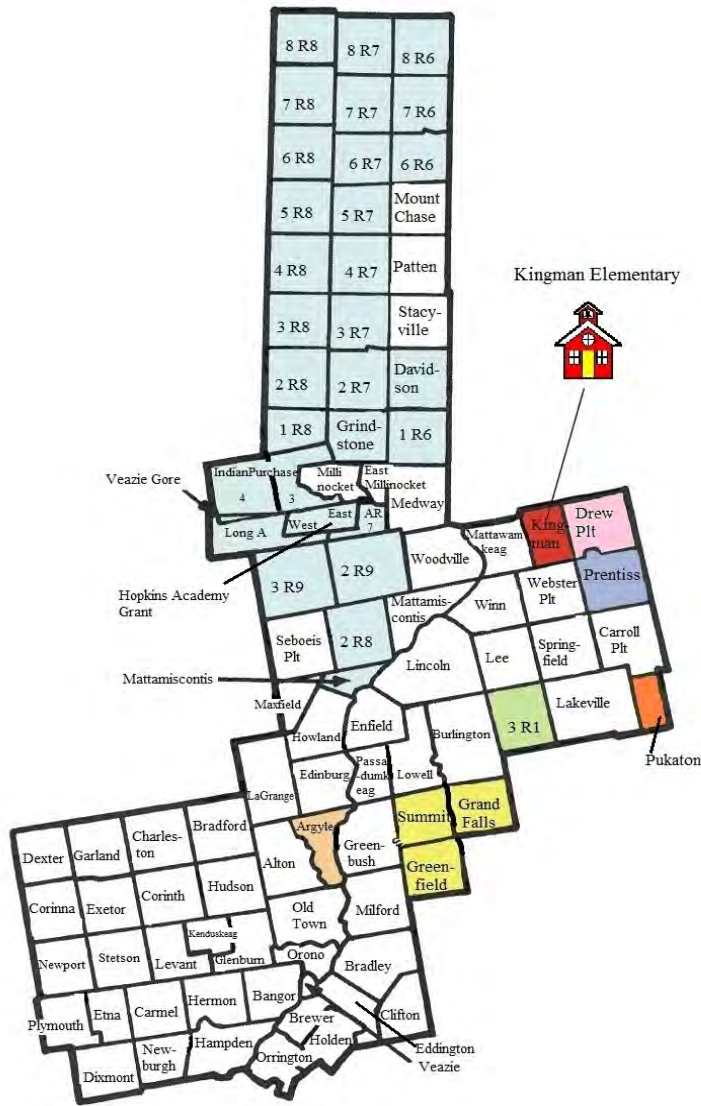
**Six Year Comparison Ended June 30, 2025**

| <b><u>Oxford</u></b>                       |                            |                            |                                    |                            |                                    |                            |                                    |                            |                                    |                            |                                    |
|--|----------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|
|  | <b><u>2020</u></b>         | <b><u>2021</u></b>         | <b>% Increase<br/>(-) Decrease</b> | <b><u>2022</u></b>         | <b>% Increase<br/>(-) Decrease</b> | <b><u>2023</u></b>         | <b>% Increase<br/>(-) Decrease</b> | <b><u>2024</u></b>         | <b>% Increase<br/>(-) Decrease</b> | <b><u>2025</u></b>         | <b>% Increase<br/>(-) Decrease</b> |
| <b>County Services:</b>                    |                            |                            |                                    |                            |                                    |                            |                                    |                            |                                    |                            |                                    |
| <b>Roads and Bridges</b>                   | \$ 240,000                 | \$ 260,000                 | 8.3                                | \$ 230,000                 | (11.5)                             | \$ 315,000                 | 37.0                               | \$ 325,000                 | 3.2                                | \$ 350,000                 | 7.7                                |
| <b>Snow Removal</b>                        | 240,000                    | 245,000                    | 2.1                                | 350,000                    | 42.9                               | 350,000                    | -                                  | 370,000                    | 5.7                                | 450,000                    | 21.6                               |
| <b>Solid Waste</b>                         | 87,000                     | 82,000                     | (5.7)                              | 85,000                     | 3.7                                | 120,000                    | 41.2                               | 125,000                    | 4.2                                | 135,000                    | 8.0                                |
| <b>Fire Protection &amp; Public Safety</b> | 143,000                    | 150,000                    | 4.9                                | 140,000                    | (6.7)                              | 200,000                    | 42.9                               | 325,000                    | 62.5                               | 325,000                    | -                                  |
| <b>Community Support &amp; Recreation</b>  | 17,300                     | 14,100                     | (18.5)                             | 10,000                     | (29.1)                             | 15,000                     | 50.0                               | 17,500                     | 16.7                               | 18,500                     | 5.7                                |
| <b>Other Services</b>                      | 12,000                     | 14,225                     | 18.5                               | 10,000                     | (29.7)                             | 5,000                      | (50.0)                             | 5,000                      | -                                  | 11,000                     | 120.0                              |
| <b>Subtotal County Services</b>            | <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>                        |
| <b>Other:</b>                              |                            |                            |                                    |                            |                                    |                            |                                    |                            |                                    |                            |                                    |
| <b>Contingent</b>                          | -                          | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  |
| <b>Capital Outlay</b>                      | -                          | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  |
| <b>Contributions to Capital Reserve</b>    | 825,000                    | 1,117,742                  | 35.5                               | 725,000                    | (35.1)                             | 800,000                    | 10.3                               | 700,000                    | (12.5)                             | 725,000                    | 3.6                                |
| <b>Subtotal Other</b>                      | <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>                         |
| <b>Administration</b>                      | <u>109,700</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>                         | <u>100,725</u>             | <u>7.9</u>                         |
| <b>Total County Services Budget</b>        | <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>                         |
| <b>Estimated Revenues</b>                  |                            |                            |                                    |                            |                                    |                            |                                    |                            |                                    |                            |                                    |
| <b>Local Road Assistance</b>               | (54,000)                   | (50,000)                   | (7.4)                              | (55,000)                   | 10.0                               | (55,000)                   | -                                  | (55,000)                   | -                                  | (65,928)                   | 19.9                               |
| <b>Excise Taxes</b>                        | (140,000)                  | (150,000)                  | 7.1                                | (150,000)                  | -                                  | (190,000)                  | 26.7                               | (190,000)                  | -                                  | (190,000)                  | -                                  |
| <b>Snowmobile</b>                          | (350)                      | -                          | (100.0)                            | -                          | -                                  | (250)                      | -                                  | (250)                      | -                                  | (250)                      | -                                  |
| <b>Other</b>                               | (20,000)                   | (20,000)                   | -                                  | (5,000)                    | (75.0)                             | (5,000)                    | -                                  | (5,000)                    | -                                  | (5,000)                    | -                                  |
| <b>Subtotal Revenues</b>                   | <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>                         |
| <b>Use of Capital Reserve</b>              | -                          | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  |
| <b>Use of Unassigned Fund Balance</b>      | -                          | (317,742)                  | -                                  | -                          | (100.0)                            | -                          | -                                  | -                          | -                                  | -                          | -                                  |
| <b>Tax Commitment</b>                      | <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>                         |
| <b>*Anticipated TIF Tax Commitment</b>     | <u>-</u>                   | <u>-</u>                   | <u>-</u>                           | <u>-</u>                   | <u>-</u>                           | <u>-</u>                   | <u>-</u>                           | <u>-</u>                   | <u>-</u>                           | <u>-</u>                   | <u>-</u>                           |
| <b>**Total Tax Commitment</b>              | <u><u>\$ 1,459,650</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>                  | <u><u>\$ 1,854,047</u></u> | <u><u>8.4</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   |
| 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**

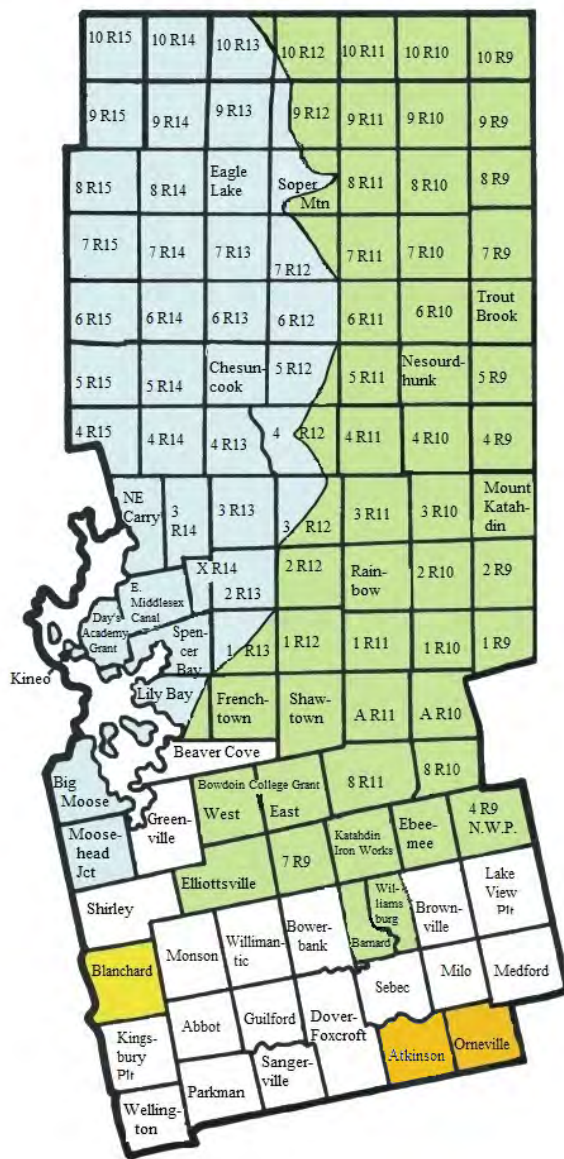
| <b><u>Penobscot</u></b>                    |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
|--|---------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
|  | <b><u>2020</u></b>  | <b><u>2021</u></b>  | <b>% Increase<br/>(-) Decrease</b> | <b><u>2022</u></b>  | <b>% Increase<br/>(-) Decrease</b> | <b><u>2023</u></b>  | <b>% Increase<br/>(-) Decrease</b> | <b><u>2024</u></b>  | <b>% Increase<br/>(-) Decrease</b> | <b><u>2025</u></b>  | <b>% Increase<br/>(-) Decrease</b> |
| <b>County Services:</b>                    |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Roads and Bridges</b>                   | \$ 105,750          | \$ 106,750          | 0.9                                | \$ 106,850          | 0.1                                | \$ 106,850          | -                                  | \$ 111,850          | 4.7                                | \$ 111,850          | -                                  |
| <b>Snow Removal</b>                        | 889,187             | 929,515             | 4.5                                | 962,950             | 3.6                                | 966,168             | 0.3                                | 1,141,326           | 18.1                               | 1,168,904           | 2.4                                |
| <b>Solid Waste</b>                         | 198,120             | 207,708             | 4.8                                | 215,135             | 3.6                                | 239,867             | 11.5                               | 249,621             | 4.1                                | 292,237             | 17.1                               |
| <b>Fire Protection &amp; Public Safety</b> | 106,385             | 355,532             | 234.2                              | 331,612             | (6.7)                              | 338,044             | 1.9                                | 342,744             | 1.4                                | 469,500             | 37.0                               |
| <b>Community Support &amp; Recreation</b>  | 30,195              | 29,830              | (1.2)                              | 30,030              | 0.7                                | 30,334              | 1.0                                | 44,164              | 45.6                               | 53,460              | 21.0                               |
| <b>Other Services</b>                      | 4,000               | 4,000               | -                                  | 4,000               | -                                  | 4,000               | -                                  | 4,000               | -                                  | 5,800               | 45.0                               |
| <b>Subtotal County Services</b>            | <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>                        |
| <b>Other:</b>                              |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Contingent</b>                          | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Capital Outlay</b>                      | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Contributions to Capital Reserve</b>    | 289,500             | 280,000             | (3.3)                              | 280,000             | -                                  | 278,000             | (0.7)                              | 288,000             | 3.6                                | 288,000             | -                                  |
| <b>Subtotal Other</b>                      | <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>                           |
| <b>Administration</b>                      | <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>                         |
| <b>Total County Services Budget</b>        | <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>                         |
| <b>Estimated Revenues</b>                  |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Local Road Assistance</b>               | (90,000)            | (90,000)            | -                                  | (90,000)            | -                                  | (90,000)            | -                                  | (90,000)            | -                                  | (140,000)           | 55.6                               |
| <b>Excise Taxes</b>                        | (215,000)           | (240,000)           | 11.6                               | (200,000)           | (16.7)                             | (230,000)           | 15.0                               | (230,000)           | -                                  | (275,000)           | 19.6                               |
| <b>Snowmobile</b>                          | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Other</b>                               | (50,290)            | (57,290)            | 13.9                               | (56,745)            | (1.0)                              | (52,569)            | (7.4)                              | (84,295)            | 60.4                               | (94,484)            | 12.1                               |
| <b>Subtotal Revenues</b>                   | <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>                        |
| <b>Use of Capital Reserve</b>              | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Use of Unassigned Fund Balance</b>      | <u>(223,022)</u>    | <u>(24,257)</u>     | <u>(89.1)</u>                      | <u>(20,311)</u>     | <u>(16.3)</u>                      | <u>(167,716)</u>    | <u>725.7</u>                       | <u>(18,426)</u>     | <u>(89.0)</u>                      | <u>-</u>            | <u>(100.0)</u>                     |
| <b>Tax Commitment</b>                      | 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                                |
| <b>*Anticipated TIF Tax Commitment</b>     | <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>                        |
| <b>**Total Tax Commitment</b>              | <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 |             |              |             | Children    |             |             | Adult            |             |             | Homes       |             |             |              |              |              |
|--------------------------------|-------------|--------------|-------------|-------------|-------------|-------------|------------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|
| Population                     |             |              |             | 0 to 17 yrs |             |             | 18 yrs and older |             |             | Year Round  |             |             | Seasonal     |              |              |
|                                | <u>2000</u> | <u>2010</u>  | <u>2020</u> | <u>2000</u> | <u>2010</u> | <u>2020</u> | <u>2000</u>      | <u>2010</u> | <u>2020</u> | <u>2000</u> | <u>2010</u> | <u>2020</u> | <u>2000</u>  | <u>2010</u>  | <u>2020</u>  |
| Piscataquis:                   |             |              |             |             |             |             |                  |             |             |             |             |             |              |              |              |
| <b>Blanchard</b>               | 83          | 98           | 91          | 17          | 10          | 3           | 66               | 88          | 88          | 53          | 46          | 58          | 95           | 93           | 80           |
| <b>Northeast</b>               | 347         | 273          | 304         | 71          | 29          | 36          | 276              | 244         | 268         | 177         | 140         | 160         | 1037         | 1188         | 1149         |
| <b>Northwest</b>               | 159         | 147          | 134         | 28          | 15          | 0           | 131              | 132         | 134         | 62          | 81          | 92          | 895          | 952          | 952          |
| <b>Southeast *</b>             | 254         | 579          | 487         | 58          | 103         | 27          | 196              | 476         | 460         | 118         | 210         | 210         | 199          | 262          | 251          |
| <b>Total</b>                   | <b>843</b>  | <b>1,097</b> | <b>1016</b> | <b>174</b>  | <b>157</b>  | <b>65</b>   | <b>669</b>       | <b>940</b>  | <b>951</b>  | <b>410</b>  | <b>537</b>  | <b>520</b>  | <b>2,226</b> | <b>2,495</b> | <b>2,432</b> |

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

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

**Six Year Comparison Ended June 30, 2025**

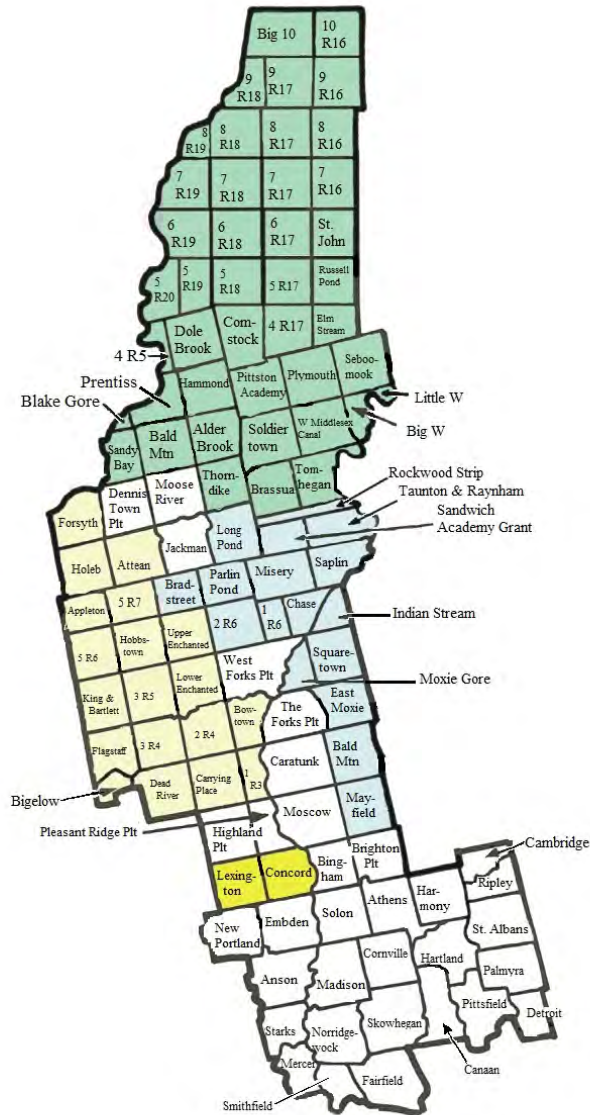
**Piscataquis**

|  | <u>2020</u>         | <u>2021</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2022</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2023</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2024</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2025</u>         | <u>% Increase<br/>(-) Decrease</u> |
|--|---------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
| <b>County Services:</b>                    |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Roads and Bridges</b>                   | \$ 260,000          | \$ 289,200          | 11.2                               | \$ 304,200          | 5.2                                | \$ 305,800          | 0.5                                | \$ 329,500          | 7.8                                | \$ 355,050          | 7.8                                |
| <b>Snow Removal</b>                        | 709,569             | 724,770             | 2.1                                | 749,906             | 3.5                                | 761,518             | 1.5                                | 853,374             | 12.1                               | 947,900             | 11.1                               |
| <b>Solid Waste</b>                         | 276,800             | 274,800             | (0.7)                              | 262,300             | (4.5)                              | 294,000             | 12.1                               | 309,500             | 5.3                                | 325,400             | 5.1                                |
| <b>Fire Protection &amp; Public Safety</b> | 154,925             | 164,350             | 6.1                                | 186,425             | 13.4                               | 197,425             | 5.9                                | 206,425             | 4.6                                | 197,300             | (4.4)                              |
| <b>Community Support &amp; Recreation</b>  | 39,363              | 34,650              | (12.0)                             | 23,750              | (31.5)                             | 21,050              | (11.4)                             | 7,000               | (66.7)                             | 26,300              | 275.7                              |
| <b>Other Services</b>                      | 6,000               | 6,900               | 15.0                               | 6,900               | -                                  | 9,600               | 39.1                               | 19,400              | 102.1                              | 32,225              | 66.1                               |
| <b>Subtotal County Services</b>            | <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>                         |
| <b>Other:</b>                              |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Contingent</b>                          | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Capital Outlay</b>                      | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Contributions to Capital Reserve</b>    | 238,000             | 235,000             | (1.3)                              | 295,000             | 25.5                               | 373,000             | 26.4                               | 373,000             | -                                  | 468,000             | 25.5                               |
| <b>Subtotal Other</b>                      | <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>                        |
| <b>Administration</b>                      | <u>72,000</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>                         | <u>116,500</u>      | <u>8.9</u>                         |
| <b>Total County Services Budget</b>        | <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>                        |
| <b>Estimated Revenues</b>                  |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| <b>Local Road Assistance</b>               | (98,000)            | (91,500)            | (6.6)                              | (75,800)            | (17.2)                             | (91,800)            | 21.1                               | (92,000)            | 0.2                                | (105,000)           | 14.1                               |
| <b>Excise Taxes</b>                        | (230,000)           | (235,000)           | 2.2                                | (230,000)           | (2.1)                              | (285,000)           | 23.9                               | (285,000)           | -                                  | (285,000)           | -                                  |
| <b>Snowmobile</b>                          | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Other</b>                               | (121,800)           | (80,800)            | (33.7)                             | (80,800)            | -                                  | (80,800)            | -                                  | (80,600)            | (0.2)                              | (131,900)           | 63.6                               |
| <b>Subtotal Revenues</b>                   | <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>                        |
| <b>Use of Capital Reserve</b>              | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>Use of Unassigned Fund Balance</b>      | <u>(150,000)</u>    | <u>(50,000)</u>     | <u>(66.7)</u>                      | <u>-</u>            | <u>(100.0)</u>                     | <u>-</u>            | <u>-</u>                           | <u>-</u>            | <u>-</u>                           | <u>-</u>            | <u>-</u>                           |
| <b>Tax Commitment</b>                      | 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                               |
| <b>*Anticipated TIF Tax Commitment</b>     | -                   | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  | -                   | -                                  |
| <b>**Total Tax Commitment</b>              | <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 |            |      |      | 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**

|  | <b><u>2020</u></b>         | <b><u>2021</u></b>         | <b>% Increase<br/>(-) Decrease</b> | <b><u>2022</u></b>         | <b>% Increase<br/>(-) Decrease</b> | <b><u>2023</u></b>         | <b>% Increase<br/>(-) Decrease</b> | <b><u>2024</u></b>         | <b>% Increase<br/>(-) Decrease</b> | <b><u>2025</u></b>         | <b>% Increase<br/>(-) Decrease</b> |
|--|----------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|----------------------------|------------------------------------|
| <b>County Services:</b>                    |                            |                            |                                    |                            |                                    |                            |                                    |                            |                                    |                            |                                    |
| <b>Roads and Bridges</b>                   | \$ 219,517                 | \$ 214,294                 | (2.4)                              | \$ 224,401                 | 4.7                                | \$ 239,489                 | 6.7                                | \$ 292,276                 | 22.0                               | \$ 321,563                 | 10.0                               |
| <b>Snow Removal</b>                        | 541,931                    | 555,285                    | 2.5                                | 592,227                    | 6.7                                | 646,808                    | 9.2                                | 793,588                    | 22.7                               | 789,781                    | (0.5)                              |
| <b>Solid Waste</b>                         | 234,635                    | 237,820                    | 1.4                                | 240,970                    | 1.3                                | 267,627                    | 11.1                               | 287,725                    | 7.5                                | 298,707                    | 3.8                                |
| <b>Fire Protection &amp; Public Safety</b> | 365,978                    | 455,605                    | 24.5                               | 480,071                    | 5.4                                | 667,514                    | 39.0                               | 766,370                    | 14.8                               | 816,243                    | 6.5                                |
| <b>Community Support &amp; Recreation</b>  | 45,298                     | 45,817                     | 1.1                                | 45,725                     | (0.2)                              | 45,275                     | (1.0)                              | 38,639                     | (14.7)                             | 38,737                     | 0.3                                |
| <b>Other Services</b>                      | 5,000                      | 14,540                     | 190.8                              | 19,624                     | 35.0                               | 18,150                     | (7.5)                              | 10,000                     | (44.9)                             | 10,250                     | 2.5                                |
| <b>Subtotal County Services</b>            | <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>                         |
| <b>Other:</b>                              |                            |                            |                                    |                            |                                    |                            |                                    |                            |                                    |                            |                                    |
| <b>Contingent</b>                          | -                          | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  |
| <b>Capital Outlay</b>                      | -                          | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  |
| <b>Contributions to Capital Reserve</b>    | 411,574                    | 726,432                    | 76.5                               | 732,240                    | 0.8                                | 557,000                    | (23.9)                             | 781,000                    | 40.2                               | 935,000                    | 19.7                               |
| <b>Subtotal Other</b>                      | <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>                        |
| <b>Administration</b>                      | <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>                         |
| <b>Total County Services Budget</b>        | <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>                         |
| <b>Estimated Revenues</b>                  |                            |                            |                                    |                            |                                    |                            |                                    |                            |                                    |                            |                                    |
| <b>Local Road Assistance</b>               | (66,000)                   | (66,000)                   | -                                  | (62,700)                   | (5.0)                              | (65,000)                   | 3.7                                | (65,000)                   | -                                  | (65,000)                   | -                                  |
| <b>Excise Taxes</b>                        | (200,000)                  | (200,000)                  | -                                  | (190,000)                  | (5.0)                              | (205,000)                  | 7.9                                | (205,000)                  | -                                  | (215,000)                  | 4.9                                |
| <b>Snowmobile</b>                          | (1,400)                    | (1,350)                    | (3.6)                              | (1,200)                    | (11.1)                             | (1,100)                    | (8.3)                              | (1,100)                    | -                                  | (1,100)                    | -                                  |
| <b>Other</b>                               | (56,963)                   | (55,689)                   | (2.2)                              | (42,850)                   | (23.1)                             | (41,700)                   | (2.7)                              | (195,090)                  | 367.8                              | (235,590)                  | 20.8                               |
| <b>Subtotal Revenues</b>                   | <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>                        |
| <b>Use of Capital Reserve</b>              | -                          | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  | -                          | -                                  |
| <b>Use of Unassigned Fund Balance</b>      | -                          | (205,836)                  | -                                  | -                          | (100.0)                            | -                          | -                                  | (105,000)                  | -                                  | (100,000)                  | (4.8)                              |
| <b>Tax Commitment</b>                      | <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>                         |
| <b>*Anticipated TIF Tax Commitment</b>     | <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>                        |
| <b>**Total Tax Commitment</b>              | <u><u>\$ 2,430,716</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>                  | <u><u>\$ 3,706,197</u></u> | <u><u>10.2</u></u>                 |

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

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

The map illustrates the Edmunds Consolidated School District, which covers a large area of the state. The district is divided into numerous townships, each assigned to a specific school. The color coding indicates the school level: yellow for elementary schools, green for middle schools, and white for high schools. The map includes labels for numerous towns and villages, as well as a legend for the color coding.

**Legend:**

- Yellow: Elementary School
- Green: Middle School
- White: High School

**Towns and School Assignments:**

- Elementary Schools (Yellow):** 8 R4, Danforth, Forest City, Kilgore, Vanceboro, 8 R3, Brookton, Forest, Lambert Lake, Kossuth, Topsfield, Codyville Plt, Dyer, 6 R1, Talmadge, Waite, Fowler, Sakom, 6 ND, Grand Lake Stream, Indian Twp, 42 MD, 43 MD, Greenlaw Chopping, Big Lake, 36 MD, 37 MD, 26 ED, Crawford, Alexander, Baring Plt, Calais, Robbinston, Perry, 30 MD, Day Block, Wesley, T19 ED, Cooper, Charlotte, Danversville, Pembroke, Eastport, 24 MD, 25 MD, Northfield, Berry, Marion, Edmunds, Lubec, Trescott, Devereaux, Beddington, Deblois, 18 MD, 19 MD, Centerville, East Machias, Marshfield, Whiting, Cutler, Machiasport, Cherryfield, Columbia, Columbia Falls, Jonesboro, Machias, Whitneyville, Rogue Bluffs, Harrington, Addison, Jonesport, Milbridge, Steuben.
- Middle Schools (Green):** T19 ED, Berry, Marion, Edmunds, Trescott.
- High Schools (White):** Danforth, Forest City, Kilgore, Vanceboro, Brookton, Forest, Lambert Lake, Topsfield, Codyville Plt, Dyer, Talmadge, Waite, Fowler, Grand Lake Stream, Indian Twp, Princeton, Baileyville, Greenlaw Chopping, Big Lake, Alexander, Baring Plt, Calais, Robbinston, Perry, Cooper, Charlotte, Danversville, Pembroke, Eastport, Northfield, Berry, Marion, Edmunds, Lubec, Trescott, Centerville, East Machias, Marshfield, Whiting, Cutler, Machiasport, Cherryfield, Columbia, Columbia Falls, Jonesboro, Machias, Whitneyville, Rogue Bluffs, Harrington, Addison, Jonesport, Milbridge, Steuben.

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

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

**Six Year Comparison Ended June 30, 2025**

|  | <u>Washington</u>   |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
|--|---------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
|  | <u>2020</u>         | <u>2021</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2022</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2023</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2024</u>         | <u>% Increase<br/>(-) Decrease</u> | <u>2025</u>         | <u>% Increase<br/>(-) Decrease</u> |
| <b>County Services:</b>                |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| 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                                |
| <b>Subtotal County Services</b>        | <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>                         |
| <b>Other:</b>                          |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| 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)                              |
| <b>Subtotal Other</b>                  | <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>                       |
| <b>Administration</b>                  | <u>34,486</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>                         | <u>47,164</u>       | <u>16.2</u>                        |
| <b>Total County Services Budget</b>    | <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>                         |
| <b>Estimated Revenues</b>              |                     |                     |                                    |                     |                                    |                     |                                    |                     |                                    |                     |                                    |
| 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)                             |
| <b>Subtotal Revenues</b>               | <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>                       |
| <b>Use of Capital Reserve</b>          | <u>-</u>            | <u>-</u>            | <u>-</u>                           | <u>-</u>            | <u>-</u>                           | <u>-</u>            | <u>-</u>                           | <u>-</u>            | <u>-</u>                           | <u>-</u>            | <u>-</u>                           |
| <b>Use of Unassigned Fund Balance</b>  | <u>-</u>            | <u>-</u>            | <u>-</u>                           | <u>-</u>            | <u>-</u>                           | <u>-</u>            | <u>-</u>                           | <u>-</u>            | <u>-</u>                           | <u>-</u>            | <u>-</u>                           |
| <b>Tax Commitment</b>                  | <u>1,032,529</u>    | <u>1,348,371</u>    | <u>30.6</u>                        | <u>1,235,710</u>    | <u>(8.4)</u>                       | <u>1,464,444</u>    | <u>18.5</u>                        | <u>1,520,948</u>    | <u>3.9</u>                         | <u>1,589,668</u>    | <u>4.5</u>                         |
| <b>*Anticipated TIF Tax Commitment</b> | <u>576,470</u>      | <u>538,371</u>      | <u>(6.6)</u>                       | <u>493,498</u>      | <u>(8.3)</u>                       | <u>404,526</u>      | <u>(18.0)</u>                      | <u>360,092</u>      | <u>(11.0)</u>                      | <u>314,295</u>      | <u>(12.7)</u>                      |
| <b>**Total Tax Commitment</b>          | <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.<sup>1</sup> The captured property valuation is not included in the assessed property valuation that is used to calculate the jurisdiction's mill rate. Once an ***Aggregate UT Mill Rate*** is established, without the captured assessed property value, this mill rate is applied to the captured assessed value in the TIF district to arrive at the TIF tax. The TIF taxes are paid to the county where the TIF district resides.

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

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

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