

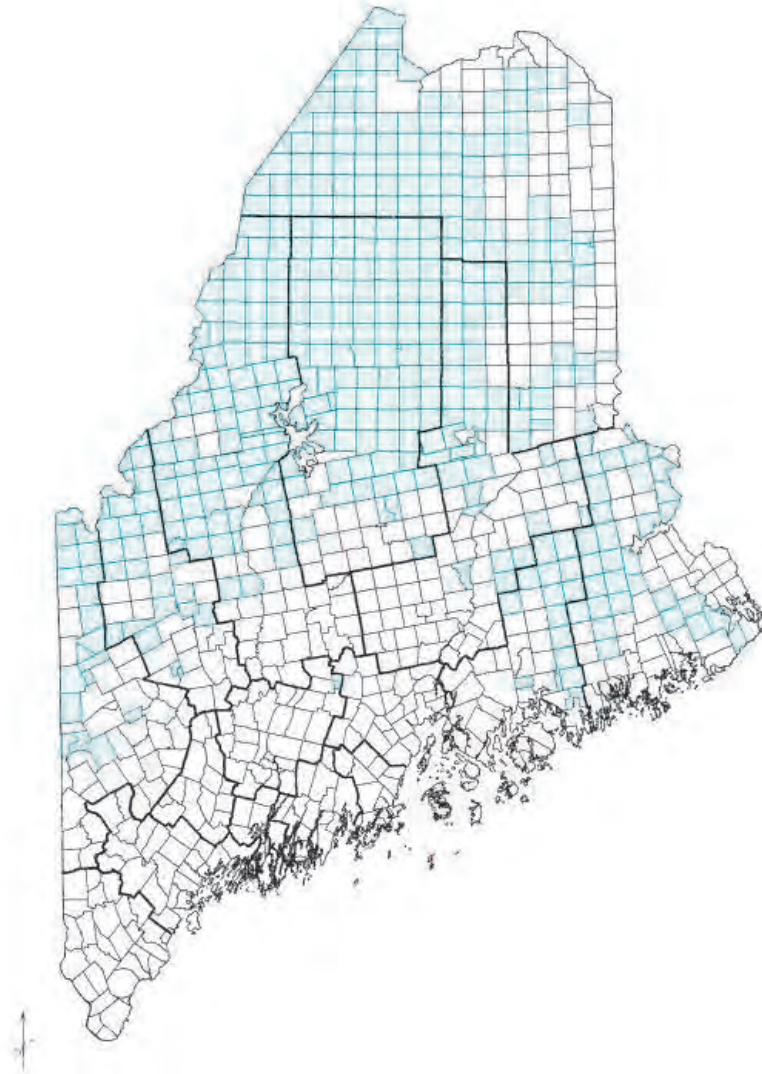
MAINE STATE LEGISLATURE

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UNORGANIZED TERRITORY MUNICIPAL COST COMPONENTS



FISCAL YEAR 2025-2026

STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-FIVE

H.P. 1042 - L.D. 1584

**An Act to Establish Municipal Cost Components for Unorganized Territory
Services to Be Rendered in Fiscal Year 2025-26**

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 2025-26 is as follows:

Fiscal Administration - Office of the State Auditor	\$286,996
Education	\$16,289,568
Forest Fire Protection	\$120,000
Human Services - General Assistance	\$55,000
Property Tax Assessment	\$1,389,510
Maine Land Use Planning Commission	\$799,806
TOTAL STATE AGENCIES	\$18,940,880

County Reimbursements for Services

Aroostook	\$2,480,883
Franklin	\$3,029,129
Hancock	\$183,366
Kennebec	\$20,719
Lincoln	\$38,570
Oxford	\$2,475,650
Penobscot	\$1,938,696
Piscataquis	\$2,112,825
Somerset	\$2,862,163
Washington	\$1,589,670

TOTAL COUNTY SERVICES	\$16,731,671
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COUNTY TAX INCREMENT FINANCING DISTRIBUTIONS FROM FUND

Tax Increment Financing Payments	\$3,127,586
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TOTAL REQUIREMENTS	\$38,800,137
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COMPUTATION OF ASSESSMENT

Requirements	\$38,800,137
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Less Revenue Deductions:

General Revenue	
Municipal Revenue Sharing	\$580,000
Homestead Reimbursement	\$325,000
Miscellaneous Revenue	\$10,000
Use of Unassigned Fund Balance	\$3,550,317

TOTAL GENERAL REVENUE DEDUCTIONS	\$4,465,317
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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
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TOTAL REVENUE DEDUCTIONS	\$4,975,317
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TAX ASSESSMENT BEFORE COUNTY TAXES AND OVERLAY (Title 36, §1602)	\$33,824,820
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Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

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GENERAL ANALYSIS

MUNICIPAL COST COMPONENTS BUDGETS BEFORE COUNTY TAXES AND OVERLAY

Six Year Comparison Ending June 30, 2026

	2021	2022	% Increase (-)Decrease	2023	% Increase (-)Decrease	2024	% Increase (-)Decrease	2025	% Increase (-)Decrease	2026	% Increase (-)Decrease
State Agencies											
Fiscal Administrator	\$ 245,718	\$ 268,965	9.5	\$ 272,457	1.3	\$ 280,153	2.8	\$ 284,273	1.5	\$ 286,996	1.0
Education	12,923,626	12,997,237	0.6	12,962,563	(0.3)	14,103,141	8.8	15,658,904	11.0	16,289,568	4.0
Forest Fire Protection	150,000	150,000	-	150,000	-	130,000	(13.3)	120,000	(7.7)	120,000	-
DHHS - General Assistance	65,000	65,000	-	60,000	(7.7)	60,000	-	55,000	(8.3)	55,000	-
Maine Revenue Service	1,175,334	1,226,503	4.4	1,224,615	(0.2)	1,269,048	3.6	1,430,283	12.7	1,389,510	(2.9)
LUPC - Operations	599,144	608,825	1.6	616,833	1.3	643,573	4.3	727,923	13.1	799,806	9.9
Subtotal of State Agency	15,158,822	15,316,530	1.0	15,286,468	(0.2)	16,485,915	7.8	18,276,383	10.9	18,940,880	3.6
Less Deductions											
General	(929,663)	(1,870,401)	101.2	(2,381,872)	27.3	(3,257,813)	36.8	(4,559,159)	39.9	(4,465,317)	(2.1)
Educational	(460,000)	(460,000)	-	(460,000)	-	(470,000)	2.2	(510,000)	8.5	(510,000)	-
Total State Agencies	13,769,159	12,986,129	(5.7)	12,444,596	(4.2)	12,758,102	2.5	13,207,224	3.5	13,965,563	5.7
County Services											
Aroostook	1,660,229	1,759,291	6.0	1,875,014	6.6	2,003,645	6.9	2,332,958	16.4	2,480,883	6.3
Franklin	1,178,763	1,177,316	(0.1)	1,308,216	11.1	1,375,281	5.1	1,432,782	4.2	3,029,129	111.4
Hancock	236,850	208,994	(11.8)	204,512	(2.1)	189,107	(7.5)	164,355	(13.1)	183,366	11.6
Kennebec	12,125	9,125	(24.7)	9,125	(0.0)	9,662	5.9	12,620	30.6	20,719	64.2
Lincoln	-	-	-	31,798	-	29,013	(8.8)	83,837	189.0	38,570	(54.0)
Oxford	1,396,537	1,417,500	1.5	1,645,000	16.0	1,710,625	4.0	1,854,047	8.4	2,475,650	33.5
Penobscot	1,597,454	1,660,050	3.9	1,521,141	(8.4)	1,868,069	22.8	1,999,755	7.0	1,938,696	(3.1)
Piscataquis	1,347,370	1,536,881	14.1	1,609,793	4.7	1,747,599	8.6	1,946,775	11.4	2,112,825	8.5
Somerset	1,828,286	2,146,576	17.4	2,252,601	4.9	2,524,640	12.1	2,724,299	7.9	2,862,163	5.1
Washington	1,348,371	1,235,710	(8.4)	1,464,444	18.5	1,520,948	3.9	1,589,668	4.5	1,589,670	0.0
Total County Services	10,605,985	11,151,443	5.1	11,921,644	6.9	12,978,589	8.9	14,141,096	9.0	16,731,671	18.3
TAX COMMITMENT BEFORE TIF	24,375,144	24,137,572	(1.0)	24,366,240	0.9	25,736,692	5.6	27,348,321	6.3	30,697,234	12.2
TIF TAX COMMITMENT	3,721,137	3,521,916	(5.4)	3,218,057	(8.6)	3,027,917 *	(5.9)	3,189,868	5.3	3,127,586	(2.0)
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>\$ 28,096,281</u>	<u>\$ 27,659,488</u>	<u>(1.6)</u>	<u>\$ 27,584,297</u>	<u>(0.3)</u>	<u>\$ 28,764,608</u>	<u>4.3</u>	<u>\$ 30,538,188</u>	<u>6.2</u>	<u>\$ 33,824,820</u>	<u>10.8</u>

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

MUNICIPAL COST COMPONENTS BUDGETS AFTER COUNTY TAXES AND OVERLAY

Six Year Comparison Ending June 30, 2026

	<u>2021</u>	<u>2022</u>	<u>% Increase (-)Decrease</u>	<u>2023</u>	<u>% Increase (-)Decrease</u>	<u>2024</u>	<u>% Increase (-)Decrease</u>	<u>2025</u>	<u>% Increase (-)Decrease</u>	<u>2026</u>	<u>% Increase (-)Decrease</u>
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>\$ 28,096,281</u>	<u>\$ 27,659,488</u>	<u>(1.6)</u>	<u>\$ 27,584,297</u>	<u>(0.3)</u>	<u>\$ 28,764,608</u>	<u>4.3</u>	<u>\$ 30,538,188</u>	<u>6.2</u>	<u>\$ 33,824,820</u>	<u>10.8</u>
County Taxes	<u>Actual County Taxes and Overlay</u>									<u>Estimated</u>	
Aroostook	1,142,241	1,159,056	1.5	1,159,056	-	1,229,039	6.0	1,239,086	0.8	1,338,213	8.0
Franklin	410,718	449,972	9.6	449,972	-	416,667	(7.4)	569,864	36.8	581,261	2.0
Hancock	115,209	118,042	2.5	118,042	-	116,626	(1.2)	123,459	5.9	125,928	2.0
Kennebec	6,453	7,267	12.6	7,267	-	7,202	(0.9)	6,751	(6.3)	7,089	5.0
Knox	22,583	23,198	2.7	23,198	-	23,377	0.8	23,592	0.9	24,536	4.0
Lincoln	22,302	22,568	1.2	22,568	-	22,888	1.4	22,416	(2.1)	23,088	3.0
Oxford	306,527	305,319	(0.4)	305,319	-	336,374	10.2	308,066	(8.4)	326,550	6.0
Penobscot	555,853	604,782	8.8	604,782	-	625,889	3.5	639,503	2.2	684,268	7.0
Piscataquis	1,395,682	1,516,153	8.6	1,516,153	-	1,548,839	2.2	1,633,721	5.5	1,731,744	6.0
Somerset	2,134,386	2,051,918	(3.9)	2,051,918	-	2,009,596	(2.1)	2,139,773	6.5	2,171,870	1.5
Waldo	4,177	4,068	(2.6)	4,068	-	4,054	(0.4)	4,001	(1.3)	4,121	3.0
Washington	679,780	657,903	(3.2)	657,903	-	671,661	2.1	708,401	5.5	729,653	3.0
Total County Taxes	<u>6,795,911</u>	<u>6,920,246</u>	<u>1.8</u>	<u>6,920,246</u>	<u>-</u>	<u>7,012,212</u>	<u>1.3</u>	<u>7,418,633</u>	<u>5.8</u>	<u>7,748,321</u>	<u>4.4</u>
TAX COMMITMENT BEFORE OVERLAY	<u>34,892,192</u>	<u>34,579,734</u>	<u>(0.9)</u>	<u>34,504,544</u>	<u>(0.2)</u>	<u>35,776,820</u>	<u>3.7</u>	<u>37,956,821</u>	<u>6.1</u>	<u>41,573,141</u>	<u>9.5</u>
OVERLAY	<u>619,682</u>	<u>604,857</u>	<u>(2.4)</u>	<u>530,000</u>	<u>(12.4)</u>	<u>530,000</u>	<u>-</u>	<u>500,000</u>	<u>(5.7)</u>	<u>-</u>	<u>(100.0)</u>
TOTAL TAX COMMITMENT AFTER COUNTY TAXES & OVERLAY	<u>\$ 35,511,874</u>	<u>\$ 35,184,590</u>	<u>(0.9)</u>	<u>\$ 35,034,544</u>	<u>(0.4)</u>	<u>\$ 36,306,820</u>	<u>3.6</u>	<u>\$ 38,456,821</u>	<u>5.9</u>	<u>\$ 41,573,141</u>	<u>8.1</u>

AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYSIS

SOURCE: *Maine Revenue Services*

Tax Years 2007-2024

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County		*			**			***			*#		##		*			
Aroostook	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	0.00859
Franklin	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	0.00824
Hancock	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	0.00411
Kennebec	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	0.00308
Knox	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	0.00432
Lincoln	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	0.01056
Oxford	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	0.00959
Penobscot	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	0.00909
Piscataquis	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	0.00687
Somerset	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	0.00758
Waldo	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	0.00541
Washington	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	0.00868
State Agency																		
Services Mill Rate	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	0.00291

Note: The State Agency and County Taxes are included in the Aggregate UT County Mill Rate along with Overlay. Refer to Page 55.

* 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

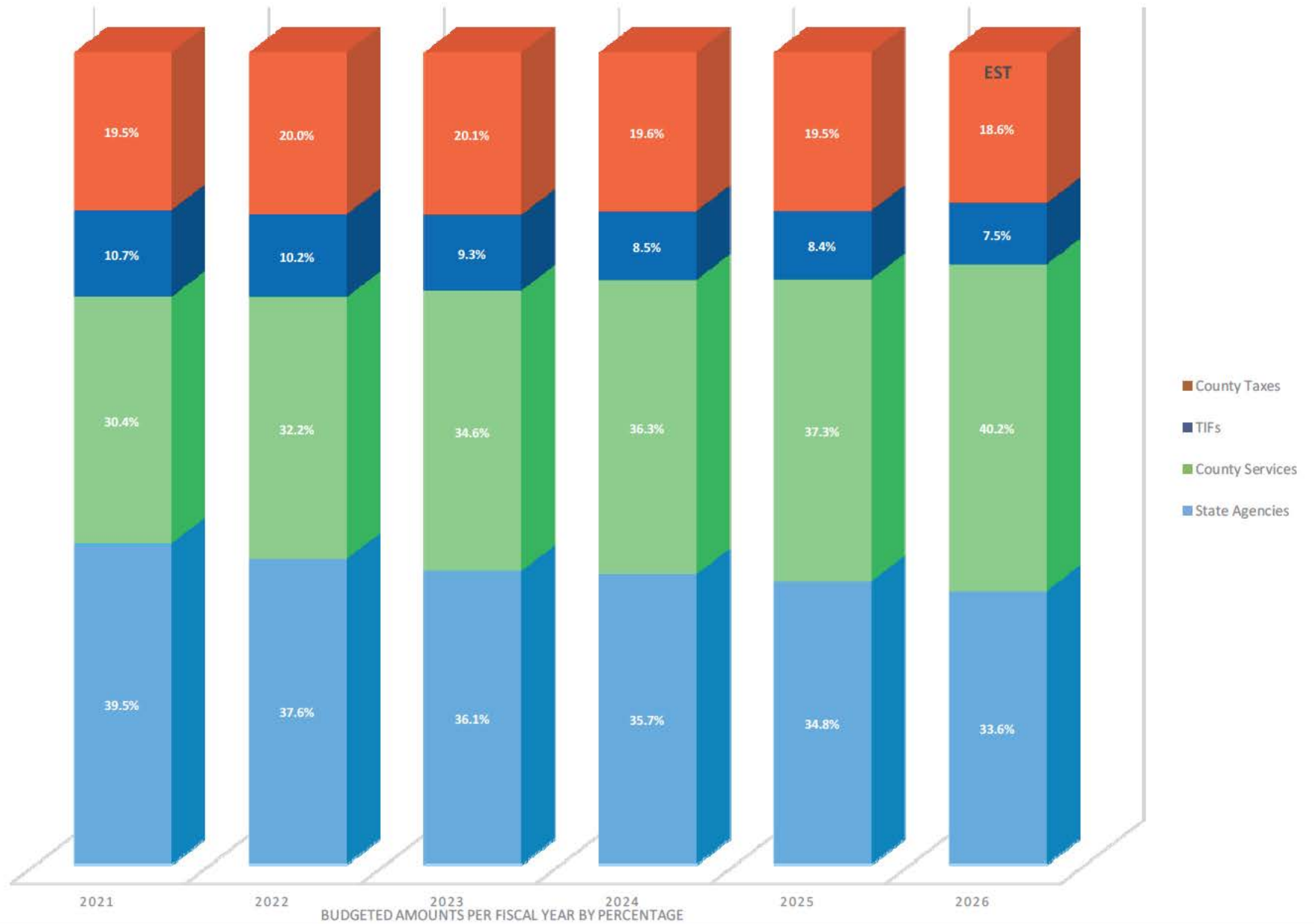
CHARTS AND GRAPHS

**UT Education and Services Fund
Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue
Fiscal Years 2021 to 2026**

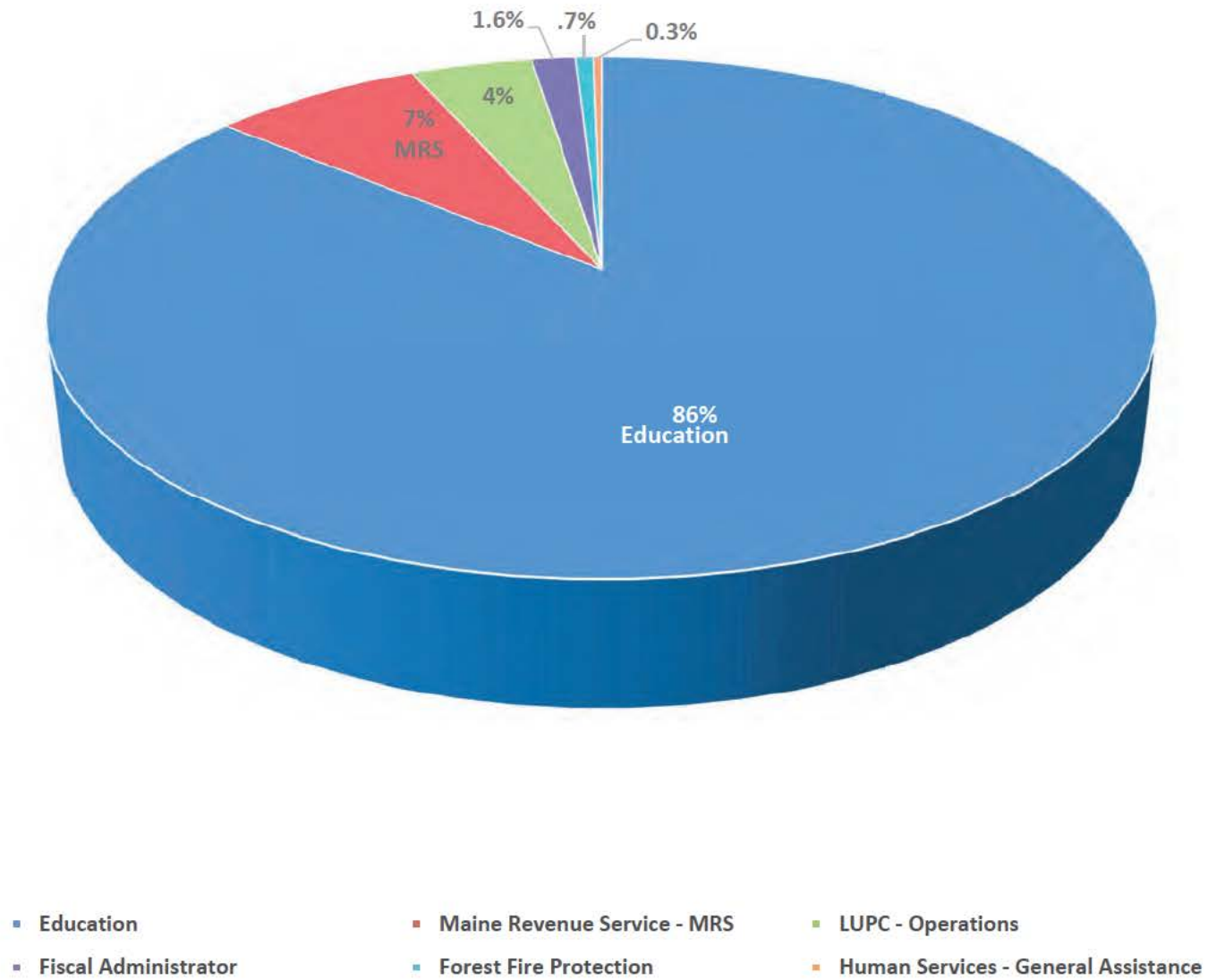


Budgeted Amounts Per Fiscal Year by Dollars

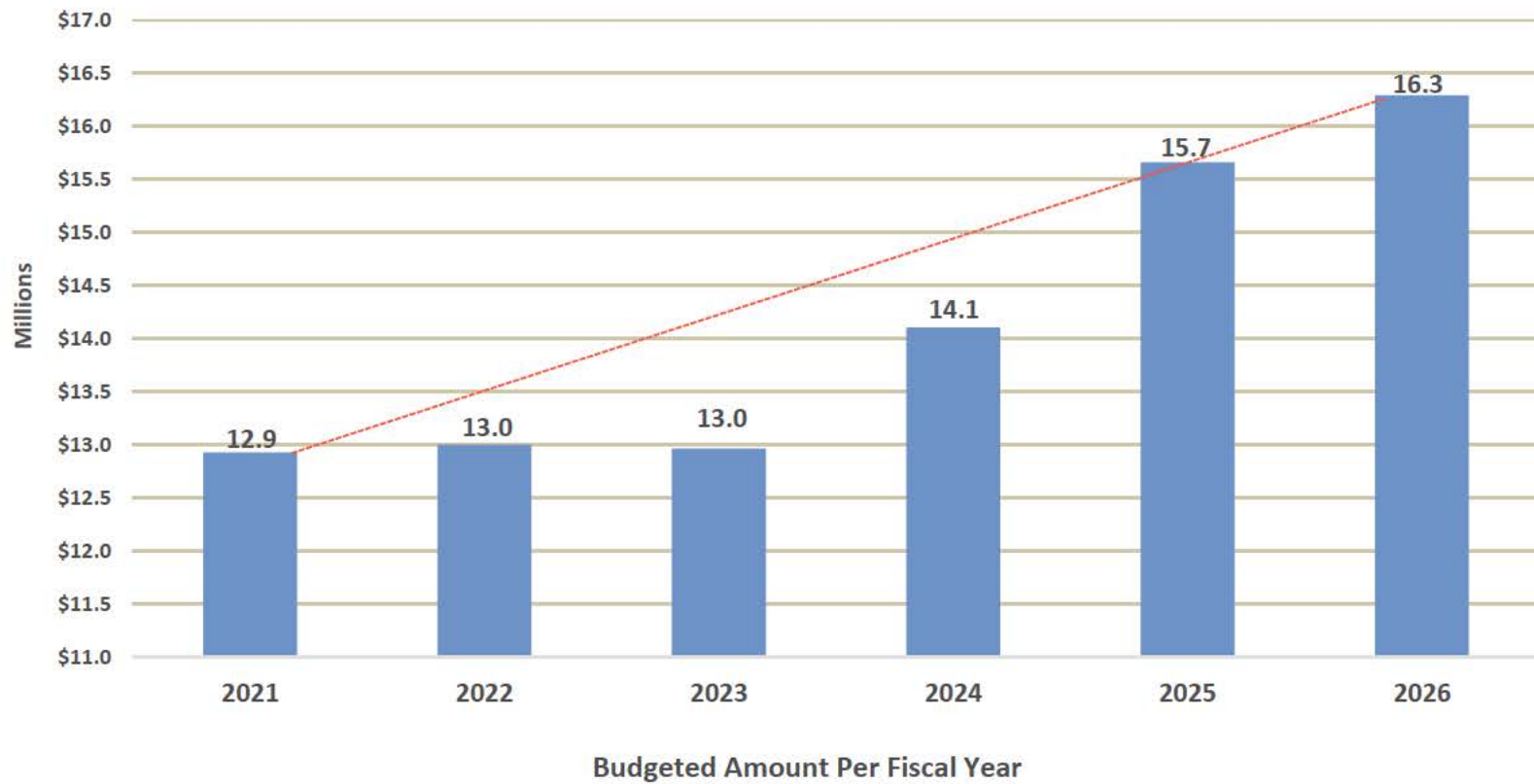
UT EDUCATION AND SERVICES FUND HISTORICAL MUNICIPAL COST COMPONENT PERCENTAGES WITH UT COUNTY TAXES - NET OF REVENUE FISCAL YEARS 2021 TO 2026



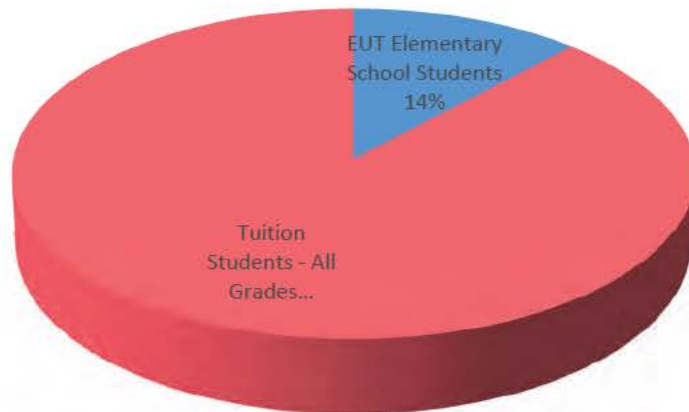
**UT Education and Services Fund
State Agencies Budget Components - Percentage Agency
FY26**



**UT Education and Services Fund
Selected State Agencies Component - Education (EUT) - Fiscal Years 2021 to 2026
with Linear Trendline**



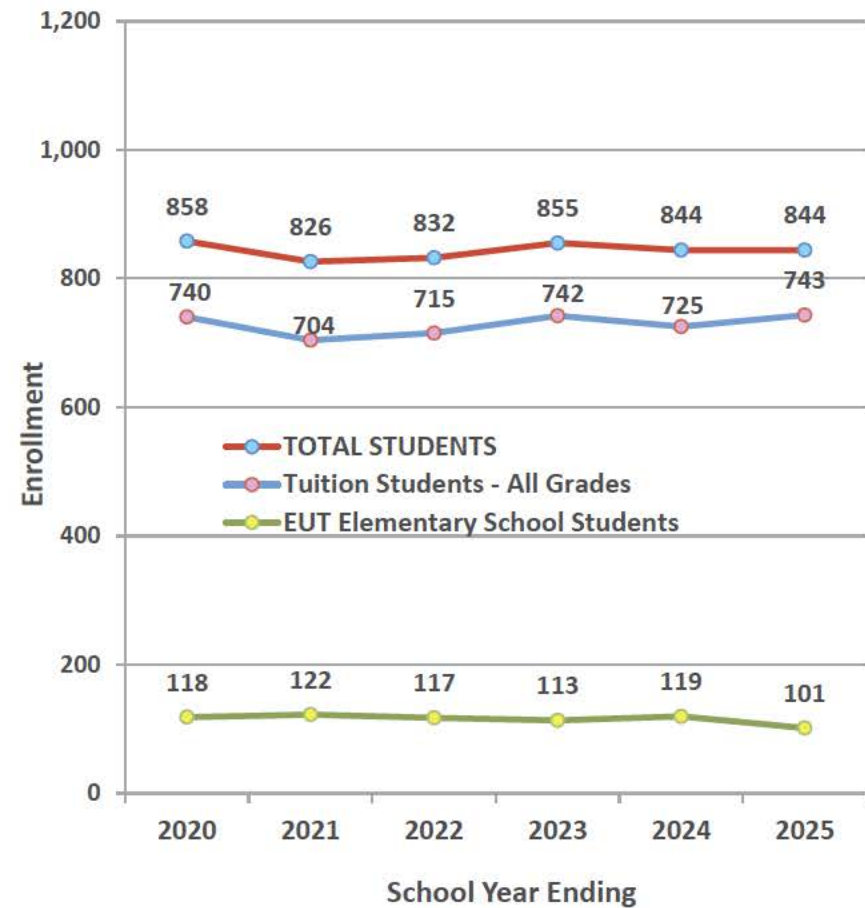
EUT Student Enrollment by Category
For School Year 2025
 School Year 2025 Enrollments are Estimates based on October 30, 2025 Enrollments



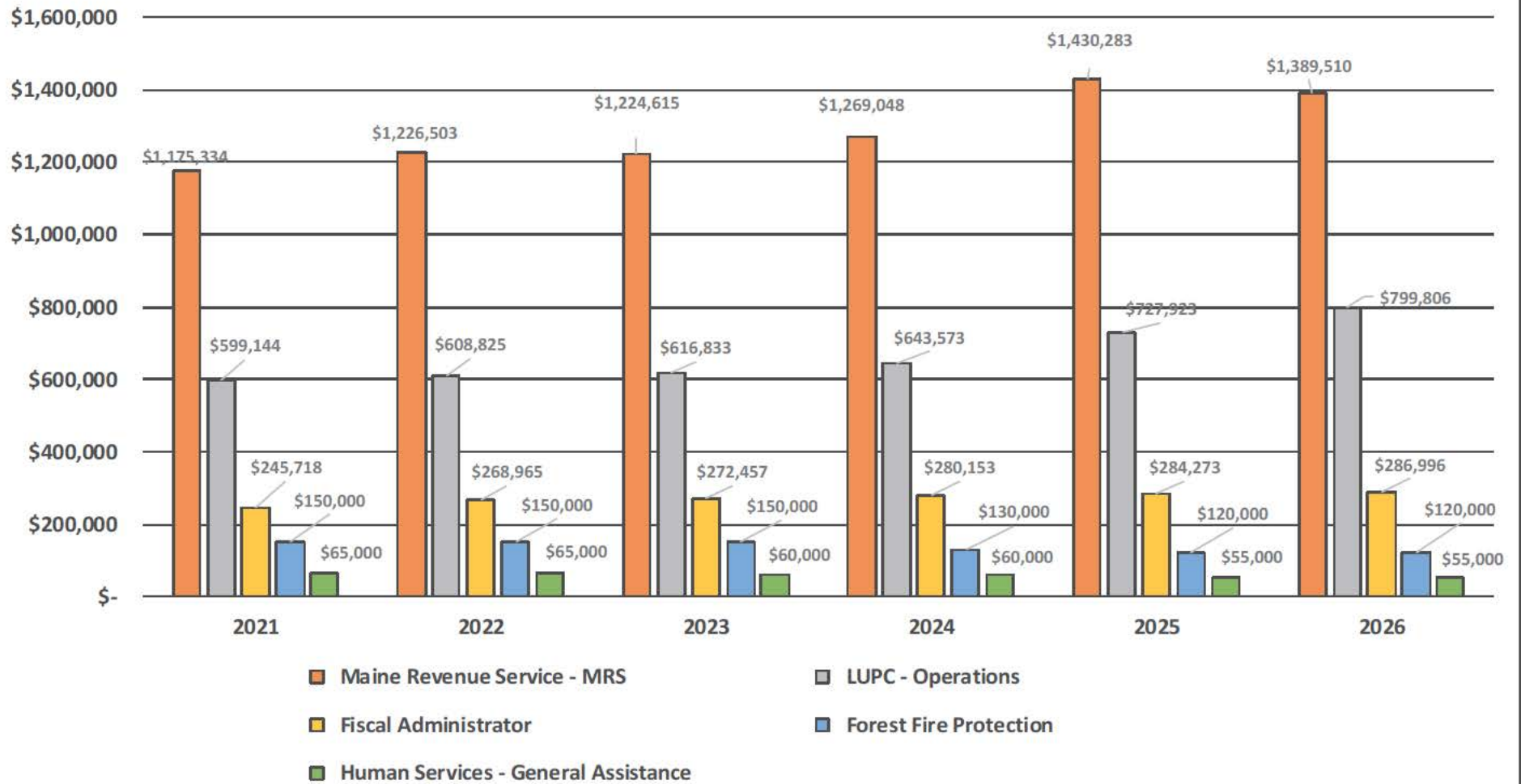
Total 2025 Student Enrollment - 844

- EUT Elementary School Students
- Tuition Students - All Grades

Historical EUT Student Enrollment
For School Years 2020 to 2025
 School Year 2025 Enrollments are Estimates based on October 30, 2025 Enrollments

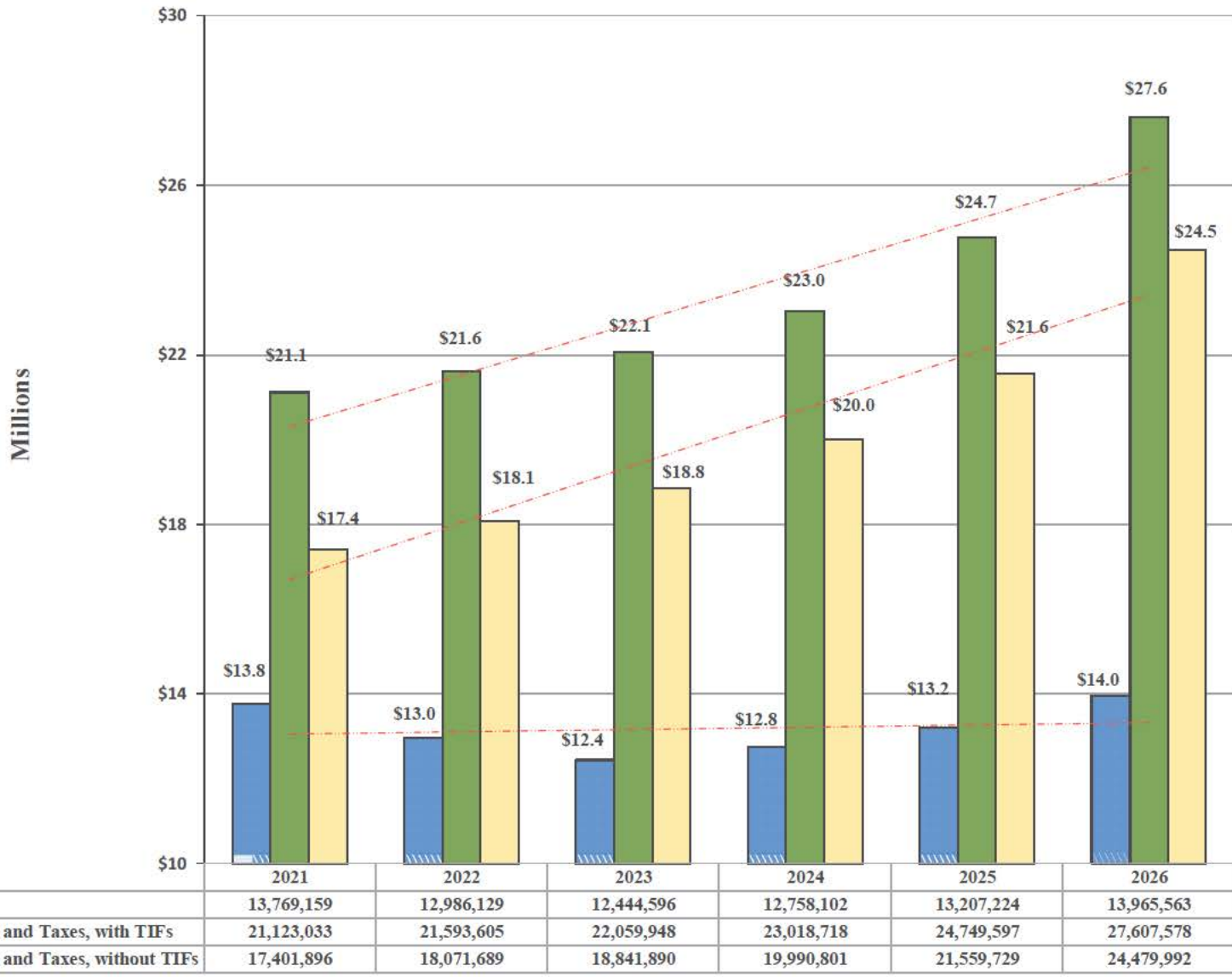


UT Education and Services Fund Selected State Agencies Components Other Than Education - Fiscal Years 2021 to 2026



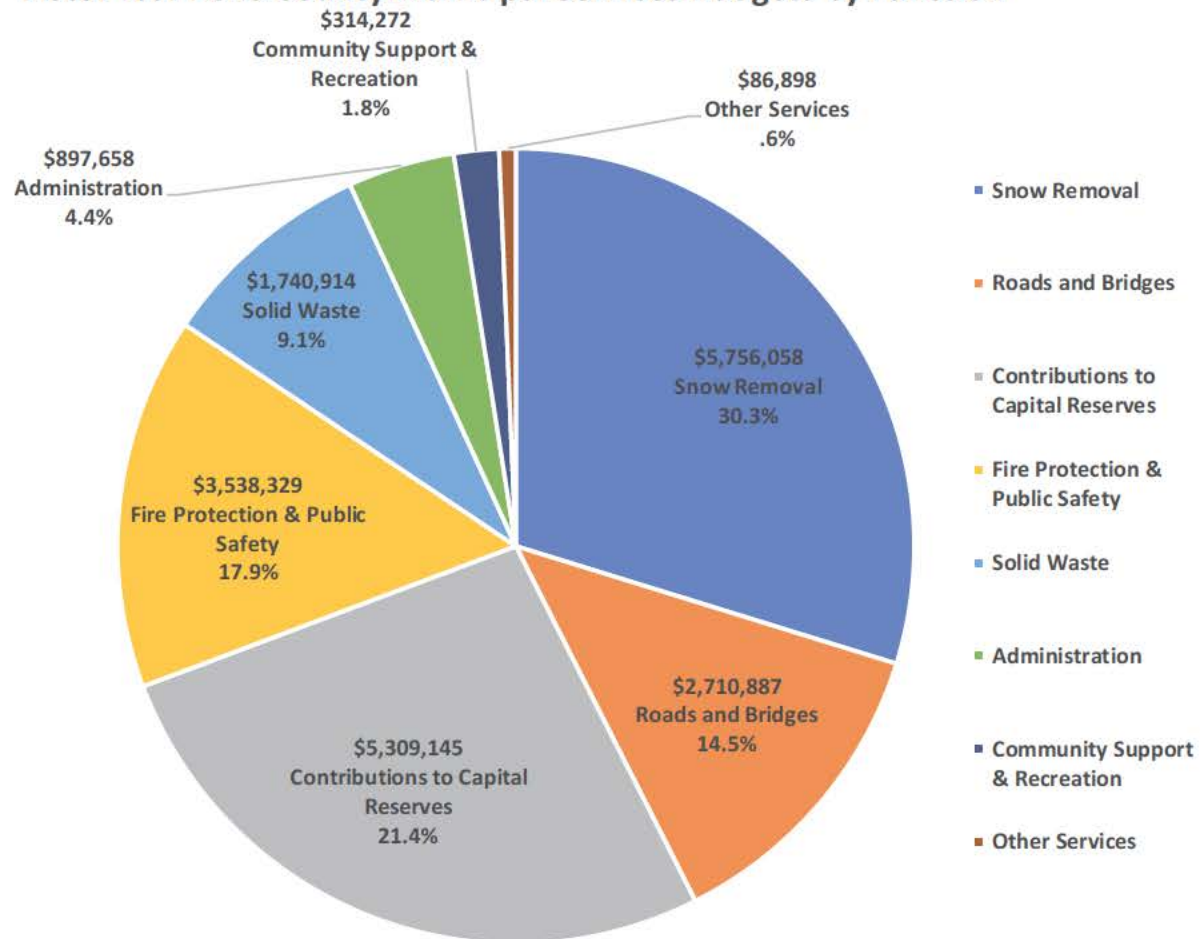
UT Education and Services Fund

State Agencies and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2021 to 2026
County Budget Totals: 1) With TIFs and 2) Without TIFs



Note: State Agency is Total State Agencies subtract the Total Revenue Deduction

UT Education and Services Fund Fiscal Year 2026 County Municipal Services Budgets by Function

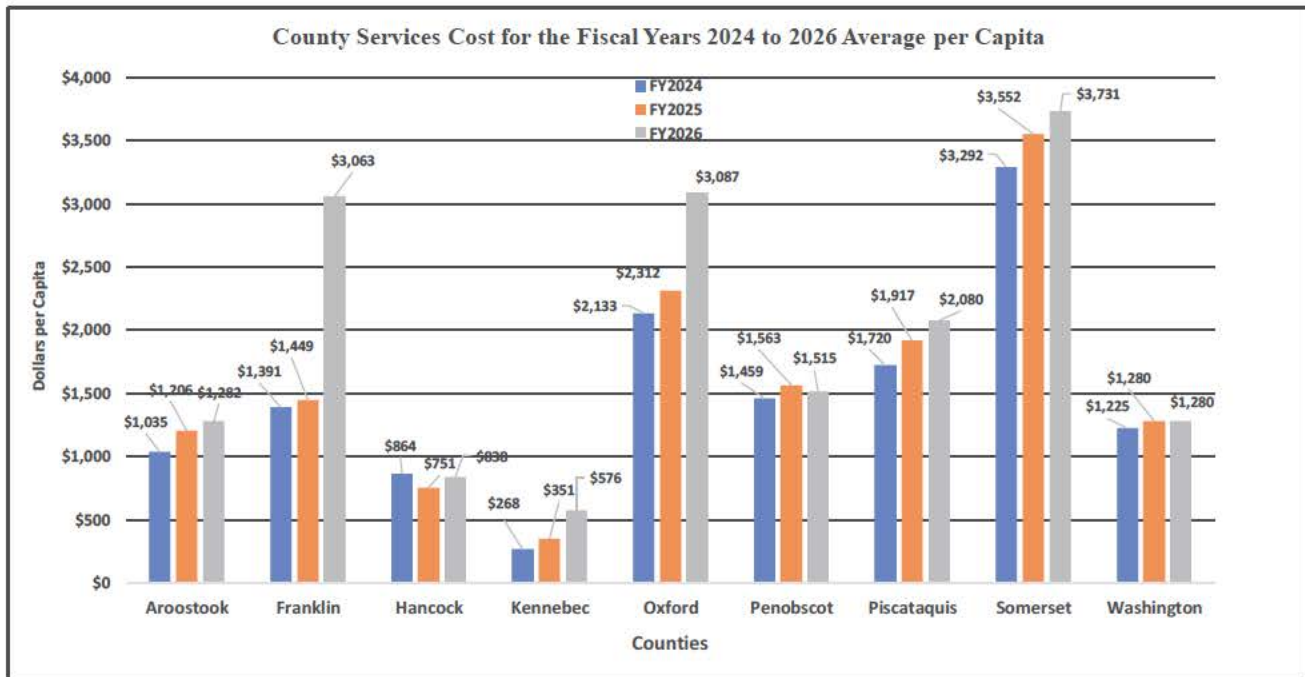


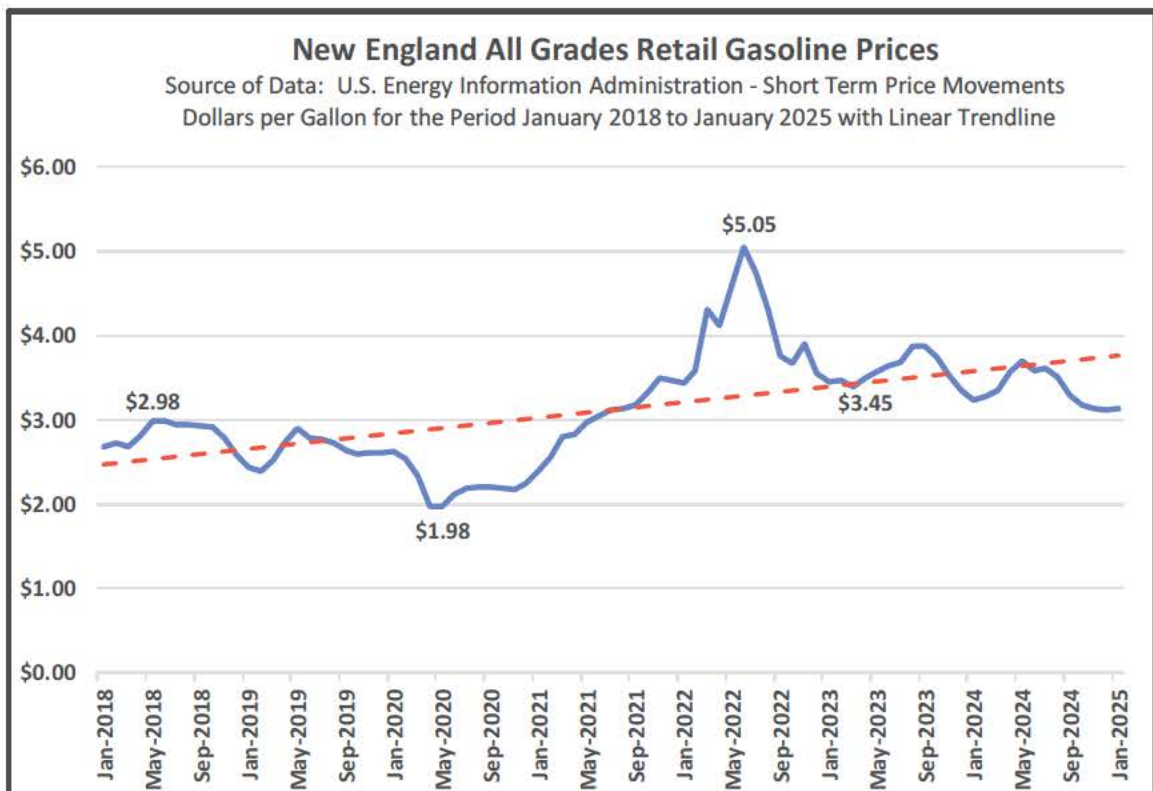
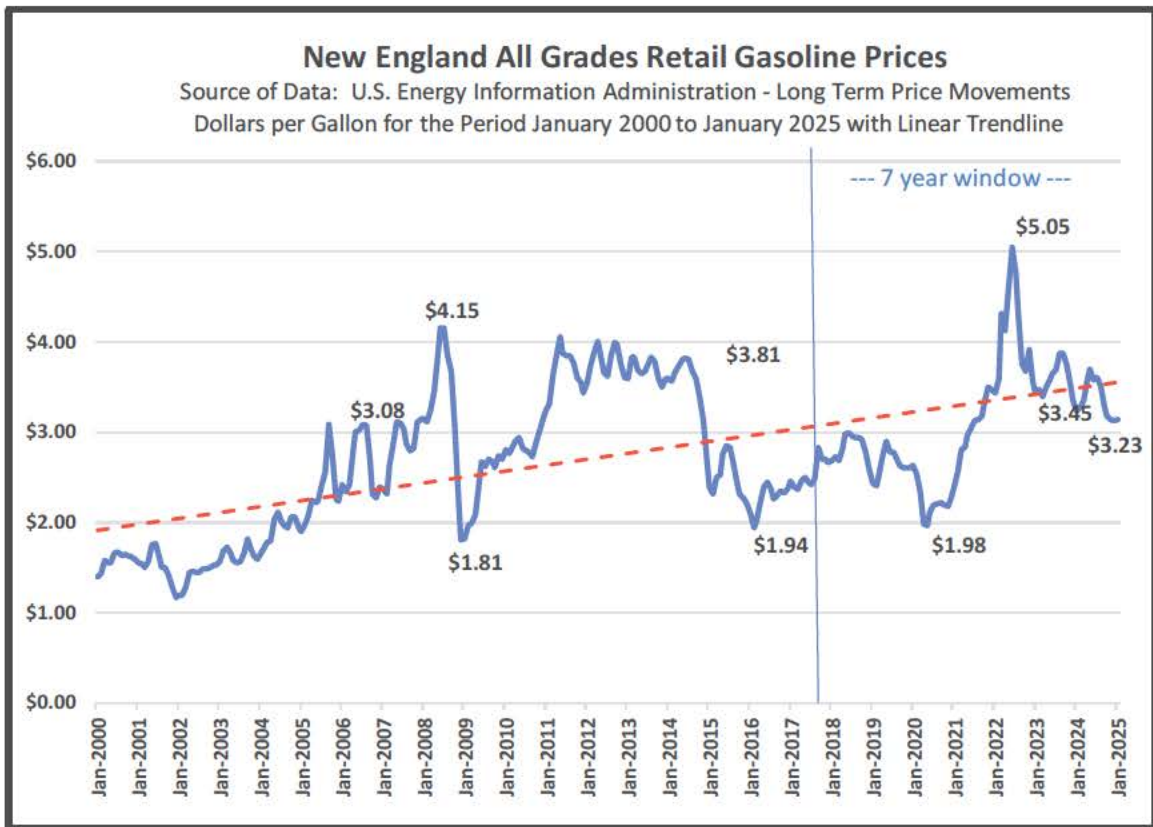
Gross County Service Budgets without Revenue Deductions
Fiscal Year 2026 - \$20.3 Million in County Service Budgets

SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY *

<u>County</u>	<u>FY 2024</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>US Census</u>	<u>2026</u>
	<u>Cost</u>	<u>County</u>	<u>Cost</u>	<u>County</u>	<u>Cost</u>	<u>2020</u>	<u>County</u>
	<u>Per Capita</u>	<u>Tax Assessment</u>	<u>Per Capita</u>	<u>Tax Assessment</u>	<u>Per Capita</u>	<u>UT Resident</u>	<u>Services</u>
						<u>Population</u>	<u>Tax Assessment</u>
Aroostook	\$1,035	\$2,003,645	\$1,206	\$2,332,958	\$1,282	1,936	\$2,480,883
Franklin	1,391	1,375,281	1,449	1,432,782	3,063	989	3,029,129
Hancock	864	189,107	751	164,355	838	219	183,366
Kennebec	268	9,662	351	12,620	576	36	20,719
Lincoln**	29,013	29,013	83,837	83,837	38,570	1	38,570
Oxford	2,133	1,710,625	2,312	1,854,047	3,087	802	2,475,650
Penobscot	1,459	1,868,069	1,563	1,999,755	1,515	1,280	1,938,696
Piscataquis	1,720	1,747,599	1,917	1,946,775	2,080	1,016	2,112,825
Somerset	3,292	2,524,640	3,552	2,724,299	3,731	767	2,862,163
Washington	1,225	1,520,948	1,280	1,589,668	1,280	1,242	1,589,670
		<u>\$12,978,589</u>		<u>\$14,141,096</u>		<u>8,288</u>	<u>\$16,731,671</u>
Straight Average of							
Services Cost Per Capita	<u>\$4,711</u>		<u>\$9,822</u>		<u>\$5,602</u>		
Weighted Average of							
Services Cost Per Capita							
Based on 2020 Census	<u>\$1,566</u>		<u>\$1,706</u>		<u>\$2,019</u>		
% change			8.9%		18.3%		

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





New England No 2 Diesel Retail Prices

Source of Data: U.S. Energy Information Administration - Long Term Price Movements
Dollars per Gallon for the Period January 2000 to January 2025 with Linear Trendline



New England No 2 Diesel Retail Prices

Source of Data: U.S. Energy Information Administration - Short Term Price Movements
Dollars per Gallon for the Period January 2018 to January 2025 with Linear Trendline



FISCAL YEAR 2026 MCC BUDGET ANALYSIS

ANALYSIS OF MUNICIPAL COST COMPONENTS BUDGETS WORK SESSION - FISCAL YEAR 2026

STATE AGENCY SERVICES

Total Unorganized Territory (UT) State Agency Service budgets increased 3.64%, or \$664,497 from \$18,276,383 in FY25 to \$18,940,880 in FY26. 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 • \$286,996

The budget increased .96% or \$2,723 from \$284,273 in FY25 to \$286,996 in FY26.

- This increase supports the personal services step increase and cost of benefits reflected in the proposed FY26 budget; the cost of the annual 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) • \$16,289,568

The budget increased 4.3% or \$630,664 from \$15,658,904 in FY25 to \$16,289,568 in FY26.

- The budget increase of 4.3% is due to the net effect of a proposed \$150,000 new Capital Improvement line item for buildings and buses and a \$500,000 increase in special education services.
- This budget will provide education, transportation, and special education services to approximately 844 UT pupils. The breakdown of enrolled UT students is as follows:

UNORGANIZED TERRITORY SCHOOL ENROLLMENTS

Unorganized Territory Schools	2018	2019	2020	2021	2022	2023	2024	Est. April 1, 2025
Edmunds Consolidated School	55	66	60	66	66	69	73	53
Connor Consolidated School	34	33	39	42	38	30	30	32
Kingman Elementary	15	26	19	14	13	14	16	16
Tuition Students - All Grades	758	704	740	704	715	742	725	743
TOTAL STUDENTS	862	829	858	826	832	855	844	844

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

- This budget provides forest fire control and suppression in the UT by the Maine Forest Service, and the estimate is based upon historical expenditures.
- The budgeted amount remained the same from FY25 to FY26.

Human Services – General Assistance • \$55,000

- This budget provides general assistance to qualifying residents within the UT. These services are disbursed by agents/towns under the direction of the Department of Health and Human Services.
- The budgeted amount remained the same from FY25 to FY26.

Maine Revenue Services (MRS) – Property Tax Assessment and Operations • \$1,389,510

The budgeted amount decreased 2.85% or \$40,773 from \$1,430,283 in FY25 to \$1,389,510 in FY26.

- 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 decrease was from removing the lien fees for the Register of Deeds as the taxpayer is charged for them.
- Personnel expenditures increased by 4% or \$44,776 from FY25. MRS reviewed their personnel costs and adjusted the UT allocation for billed time of all staff for accuracy.

Agriculture, Conservation and Forestry – Land Use Planning Commission (LUPC) • \$799,806

- LUPC serves as the planning and zoning authority for the State of Maine Unorganized Territory. The commission issues building permits for smaller development projects, such as home construction and camp renovations.
- This budget amount increased 9.88% or \$71,883 from \$727,923 in FY25 to \$799,806 in FY26.
- An increase in the State valuation for the Unorganized Territory automatically results in a higher budget for LUPC. Title 12 §685-G requires the UT to raise and reimburse the General Fund for .014% of the most current statewide UT valuation. This is \$5,712,900,000 for Tax Year 2025, which is a 9.88% increase from prior year on total valuation.

COUNTY SERVICES AND TIF

Total UT County Services increased 18.32% or \$2,590,575 from \$14,141,096 in FY25 to \$16,731,671 in FY26. 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 - \$2,480,883 UT Budget

- This budgeted amount increased 6.34%, or \$147,925 from \$2,332,958 in FY25 to \$2,480,883 in FY26. (Reference page 34)
 - County Services increased by 4.9% or \$100,574.
 - Solid Waste increased by 2.6% or \$4,954 as pricing stabilize due to multi-year contracts.
 - Community Support & Recreation increased by 29.3% \$24,434.
 - Road maintenance increased 1.7% or \$5,924 due to contract stabilizing.
 - Capital Reserves increased by 3.6% or \$23,355.

Franklin County - \$3,029,129 UT Budget

- This budgeted amount increased 4.2% or \$57,501 from \$1,432,782 in FY25 to \$3,029,129 in FY26. (Reference page 36)
 - County Services increased by 111.4% or \$1,596,347.
 - Roads and bridges increased by 5.1% or \$18,290 related to roads requiring additional maintenance and rain damage repair.
 - Snow removal decreased by 1.8% or \$14,273 due to some second year contracts and and stable salt/sand pricing.
 - Contributions to Capital Reserves increased by 623.6% or \$1,071,340 due to two bridge replacements from storm damage. The bridges are Reed Road Bridge over Quick Stream, Salem Township, and Reeds Mill Bridge over Orbeton Stream, Madrid Township.

Note: FY25 is the sixteenth 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	2023	2024	2025	Total
\$14,889,979	\$788,204	\$726,383	\$592,420	\$16,996,986

Hancock County - \$183,366 UT Budget

- This budgeted amount increased 11.57% or \$19,011 from \$164,355 in FY25 to \$183,366 in FY26. (Reference page 38)
 - County Services increased by 7.5% or \$24,200 for snow removal, fire protection and operational costs.
 - Excise tax increased by 12% or \$5,000.
 - Use of Unassigned Fund Balance increased by 23.7% or \$31,851.

Note: FY25 is the twelfth 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	2023	2024	2025	Total
\$4,316,184	\$477,878	\$480,228	\$462,202	\$5,736,492

Kennebec County - \$20,719 UT Budget

- This budget amount increased by 64.18% or \$8,099 from \$12,620 in FY25 to \$20,719 in FY26. (Reference page 40)
 - The increase in County Services is for Unity Township for solid waste, snow removal, public safety, and an increase in the Unassigned Fund Balance.

Lincoln County - \$38,570 UT Budget

- This budgeted amount decreased by 53.99% or \$45,268 from \$83,837 in FY25 to \$38,570 in FY26. (Reference page 42)
 - Most of this decrease is due to the Capital Layout reduction after the repairs to Hibberts Gore bridge.

Oxford County - \$2,475,650 UT Budget

- This budgeted amount increased 33.53% or \$621,603 from \$1,854,047 in FY25 to \$2,475,650 in FY26. (Reference page 44)
 - County Services increased by 11.8% or \$152,500.
 - Roads and bridges increased by 14.3% or \$50,000 due to storm damage.
 - Road maintenance increased \$25,000 for rain damage repair.

- Contributions to Capital Reserves increased by 65.5% or \$475,000 for two damaged large culverts in North Andover Surplus and Milton Township. On the suggestion from engineers and the Maine Department of Transportation, Oxford is replacing the culverts with box culverts utilizing an additional matching grant of \$400,000 from MaineDOT.

Penobscot County - \$1,938,696 UT Budget

- This budgeted amount decreased 3.1% or \$61,059 from \$1,99,755 in FY25 to \$1,938,696 in FY26. (Reference page 46)
 - County Services increased by 4.7% or \$98,068.
 - Fire protection & public safety increased by 12.6% or \$59,110 due to increases in contracted ambulance service with the towns of East Millinocket, Howland and Old Town.
 - Solid waste increased by 2.9% or \$8,416 due to increased services from Maine Waste Systems contract taking over some of Ireland's Rubbish Service routes.
 - Excise tax revenue increased by \$75,000 for FY25.

Note: FY25 is the ninth 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	2023	2024	2025	Total
\$3,234,706	\$562,829	\$687,064	\$693,714	\$5,178,313

Piscataquis County - \$2,112,825 UT Budget

- This budgeted amount increased 8.5% or \$166,050 from \$1,946,775 in FY25 to \$2,112,825 in FY26. (Reference page 48)
 - County Services increased by 13.7%, or \$250,050.
 - Snow removal increased by 13.9% or \$131,600 due to new contracts.
 - Contribution to Capital Reserves decreased by 16.7% or \$78,000 as road repair work has leveled back down to normal levels.
 - Revenue increased by \$24,000 primarily due to excise tax and Nature Conservancy contribution.

Somerset County - \$2,862,163 UT Budget

- This budgeted amount increased 5.1% or \$137,864 from \$2,724,299 in FY25 to \$2,862,163 in FY26. (Reference page 50)
 - County Services decreased by 1.4% or \$31,143.

- Roads and bridges increased 10.0% or \$29,287 for additional road repair and maintenance.
- o Fire protection & public safety decreased by 17.9% or \$145,969 due to Jackman's ambulance contract reduction, and savings rolling over from the Sherriff's Department refunding money from a vacant UT Deputy Sherrif position in 2024.
- o Contributions to Capital Reserves increased by 7.5% or \$70,000 to repair roads damaged by heavy rains.

Note: FY25 is the ninth 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	2023	2024	2025	Total
\$4,514,642	\$838,914	\$981,898	\$1,128,353	\$7,463,807

Washington County - \$1,589,670 UT Budget

- This budgeted amount increased \$2 from \$1,589,668 in FY25 to \$1,589,670 in FY26. (Reference page 52)
 - o County Services increased by 9.8% or \$142,226.
 - Snow removal increased by 13.3% or \$69,302 for increased costs.
 - Solid waste increased by 27.2% or \$32,960 for contract renewals.
 - o Contributions to Capital Reserves decreased by 11.2% or \$49,000.
 - o Excise tax revenue increase by 13.6% or \$32,907.

Note: FY25 is the fifteenth 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	2023	2024	2025	Total
\$11,220,938	\$360,092	\$314,295	\$250,896	\$12,146,221

COUNTY BUDGET ANALYSIS

Maine

Total Population (2020):

1,362,359

Numerc Change in Population (2010–2020):

33,998

Percent Change in Population (2010–2020):

2.6%

Housing Units (2020):

739,072

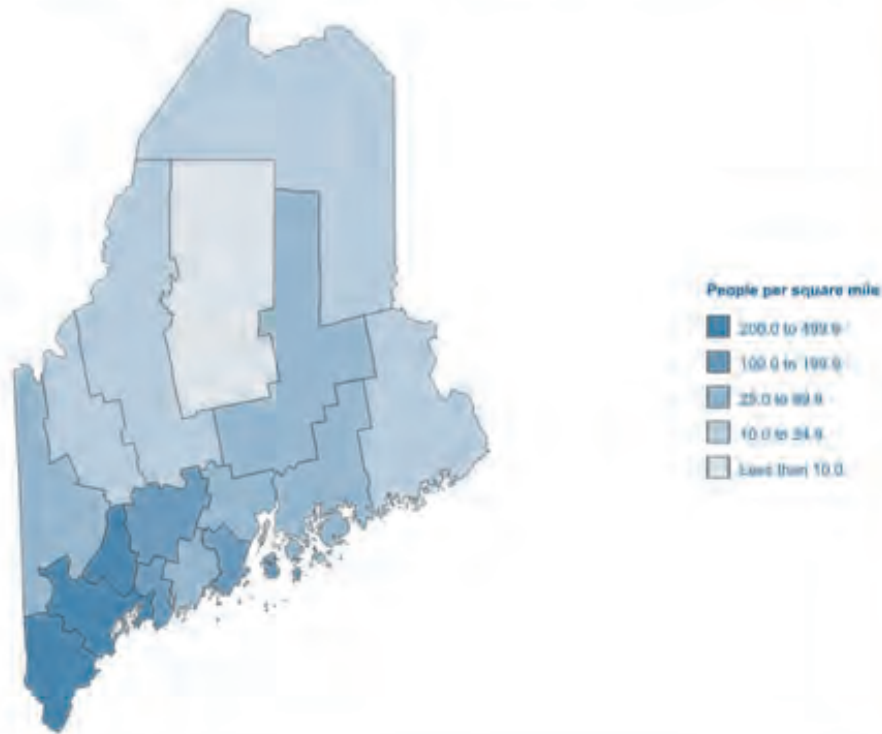
Housing Unit Vacancy Rate (2020):

21.2%

Percent Change in Housing Units (2010–2020):

2.4%

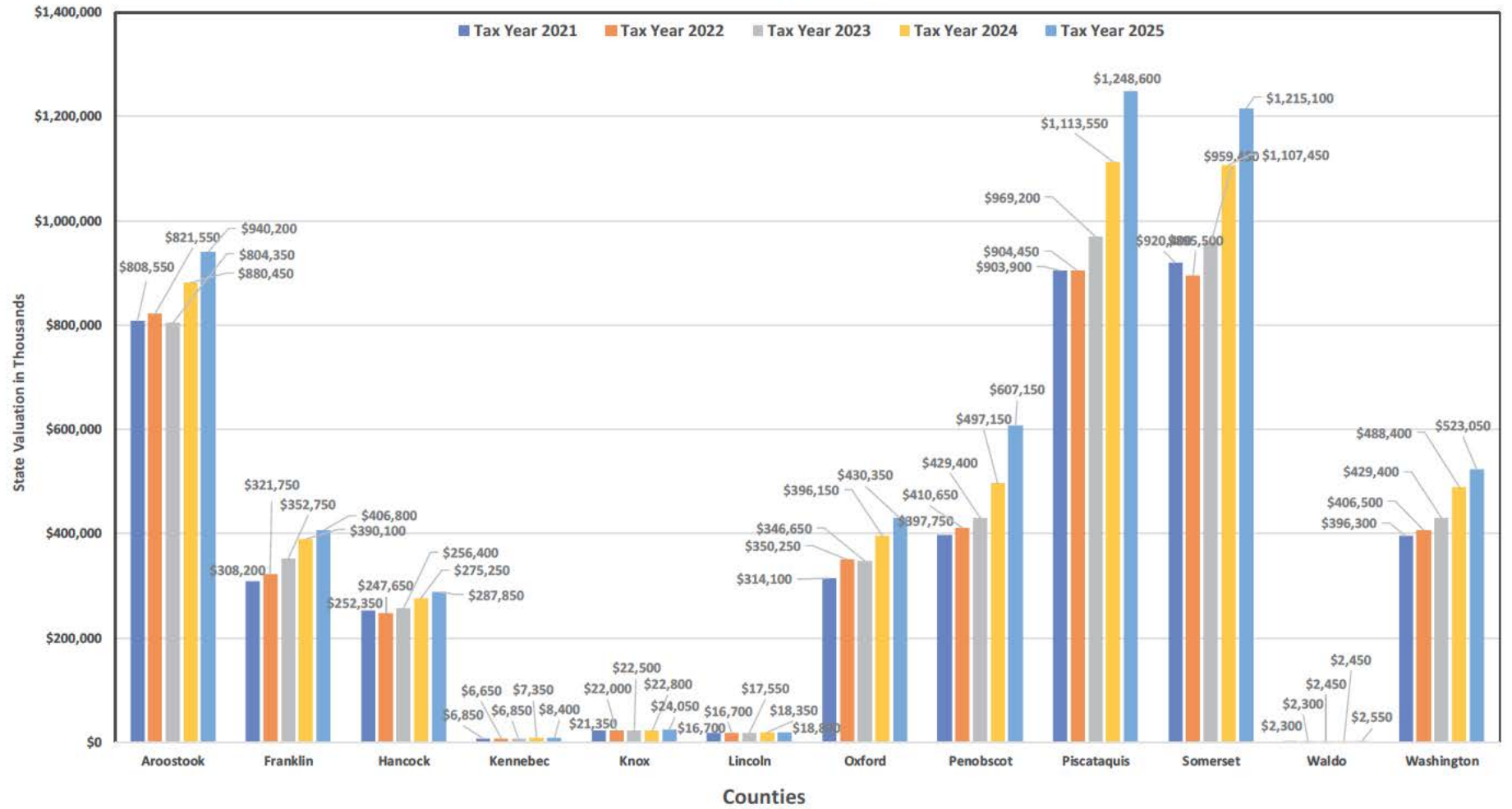
Population Density in Maine Counties: 2020



Maine Counties with UT decreased in population by -1.42% from 2010 to 2020

County	2010	2020	Dif.
AR	71,870	67,105	-7.10%
FR	30,768	29,456	-4.45%
HA	54,418	55,478	1.91%
KE	122,151	123,642	1.21%
LI	34,457	35,237	2.21%
OX	57,833	57,777	-0.10%
PE	153,923	152,199	-1.13%
PI	17,535	16,800	-4.38%
SO	52,228	50,477	-3.47%
WA	32,856	31,095	-5.66%
Total/Avg.	628,039	619,266	-1.42%

State Valuation Unorganized Territory by County for Tax Years 2021-2025



UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

County Comparison For the Year Ending June 30, 2026

Totals by County and Service Category

	Aroostook	Franklin	Hancock	Kennebec	Lincoln	Oxford	Penobscot	Piscataquis	Somerset	Washington	Total
County Services:											
Roads and Bridges	\$ 364,039	\$ 380,000	\$ 75,000	\$ -	\$ 15,000	\$ 400,000	\$ 111,850	\$ 407,350	\$ 371,734	\$ 585,914	\$ 2,710,887
Snow Removal	655,808	777,212	99,000	16,000	8,250	500,000	1,206,931	1,079,500	821,968	591,389	5,756,058
Solid Waste	192,317	235,389	35,000	7,706	-	150,000	300,653	336,250	329,259	154,340	1,740,914
Fire Protection & Public Safety	838,848	550,964	103,000	7,599	-	360,000	528,610	268,775	670,274	210,259	3,538,329
Community Support & Recreation	107,899	17,096	1,650	-	-	20,000	45,975	41,250	50,902	29,500	314,272
Other Services	14,016	4,500	18,900	1,214	-	12,000	5,800	10,100	-	20,368	86,898
Subtotal County Services	2,172,927	1,965,160	332,550	32,519	23,250	1,442,000	2,199,819	2,143,225	2,244,138	1,591,770	14,147,358
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	6,000	-	14,500	-	-	-	-	-	20,500
Contributions to Capital Reserve	734,105	1,243,140	37,400	1,000	-	1,200,000	290,000	390,000	1,005,000	388,000	5,288,645
Subtotal Other	734,105	1,243,140	43,400	1,000	14,500	1,200,000	290,000	390,000	1,005,000	388,000	5,309,145
Administration	145,351	160,415	18,798	-	1,888	120,000	124,491	125,500	158,815	42,400	897,658
Total County Services Budget	3,052,383	3,368,715	394,748	33,519	39,638	2,762,000	2,614,310	2,658,725	3,407,953	2,022,170	20,354,161
Estimated Revenues											
Local Road Assistance	(113,500)	(38,936)	(11,700)	(1,800)	(1,068)	(70,000)	(145,000)	(107,000)	(68,000)	(101,000)	(658,004)
Excise Taxes	(425,000)	(200,000)	(45,000)	(7,000)	-	(210,000)	(350,000)	(300,000)	(215,000)	(275,000)	(2,027,000)
Snowmobile	-	(150)	(1,500)	-	-	(350)	-	-	(1,100)	(250)	(3,350)
Other	(33,000)	(100,500)	(50,500)	-	-	(6,000)	(91,756)	(138,900)	(76,690)	(56,250)	(553,596)
Subtotal Revenues	(571,500)	(339,586)	(108,700)	(8,800)	(1,068)	(286,350)	(586,756)	(545,900)	(360,790)	(432,500)	(3,241,950)
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	-	(102,682)	(4,000)	-	-	(88,858)	-	(185,000)	-	(380,540)
Tax Commitment	2,480,883	3,029,129	183,366	20,719	38,570	2,475,650	1,938,696	2,112,825	2,862,163	1,589,670	16,731,671
*Anticipated TIF Tax Commitment	-	592,420	462,202	-	-	-	693,714	-	1,128,353	250,896	3,127,586
**Total Tax Commitment	\$ 2,480,883	\$ 3,621,549	\$ 645,568	\$ 20,719	\$ 38,570	\$ 2,475,650	\$ 2,632,410	\$ 2,112,825	\$ 3,990,516	\$ 1,840,566	\$ 19,859,257

* 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

Six Year Comparison Ending June 30, 2026

Totals by Service Category

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 1,778,622	\$ 1,968,110	10.7	\$ 2,202,432	11.9	\$ 2,374,097	7.8	\$ 2,551,353	7.5	\$ 2,710,887	6.3
Snow Removal	4,144,194	4,356,408	5.1	4,502,333	3.3	5,063,939	12.5	5,410,907	6.9	5,756,058	6.4
Solid Waste	1,219,029	1,224,917	0.5	1,353,224	10.5	1,457,913	7.7	1,624,482	11.4	1,740,914	7.2
Fire Protection & Public Safety	2,108,290	2,209,567	4.8	2,500,106	13.1	2,955,307	18.2	3,278,347	10.9	3,538,329	7.9
Community Support & Recreation	254,014	256,796	1.1	250,887	(2.3)	256,269	2.1	265,442	3.6	314,272	18.4
Other Services	92,951	97,273	4.6	70,640	(27.4)	92,291	30.6	115,627	25.3	86,898	(24.8)
Subtotal County Services	9,597,100	10,113,071	5.4	10,879,622	7.6	12,199,817	12.1	13,246,158	8.6	14,147,358	6.8
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	1,000	13,000	1,200.0	8,000	(38.5)	9,000	12.5	59,350	559.4	20,500	(65.5)
Contributions to Capital Reserve	3,715,237	2,858,990	(23.0)	3,122,750	9.2	3,277,750	5.0	3,761,550	14.8	5,288,645	40.6
Subtotal Other	3,716,237	2,871,990	(22.7)	3,130,750	9.0	3,286,750	5.0	3,820,900	16.3	5,309,145	39.0
Administration	604,381	605,162	0.1	711,418	17.6	701,442	(1.4)	774,005	10.3	897,658	16.0
Total County Services Budget	13,917,718	13,590,223	(2.4)	14,721,790	8.3	16,188,008	10.0	17,841,063	10.2	20,354,161	14.1
Estimated Revenues											
Local Road Assistance	(527,360)	(511,831)	(2.9)	(541,472)	5.8	(541,912)	0.1	(631,068)	16.5	(658,004)	4.3
Excise Taxes	(1,632,000)	(1,482,000)	(9.2)	(1,717,000)	15.9	(1,787,000)	4.1	(1,854,093)	3.8	(2,027,000)	9.3
Snowmobile	(3,500)	(3,350)	(4.3)	(3,000)	(10.4)	(3,000)	-	(2,745)	(8.5)	(3,350)	22.0
Other	(287,651)	(252,945)	(12.1)	(244,719)	(3.3)	(435,085)	77.8	(633,528)	45.6	(553,596)	(12.6)
Subtotal Revenues	(2,450,511)	(2,250,126)	(8.2)	(2,506,191)	11.4	(2,766,997)	10.4	(3,121,434)	12.8	(3,241,950)	3.9
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(861,222)	(166,405)	(80.7)	(293,955)	76.7	(442,422)	50.5	(578,533)	30.8	(380,540)	(34.2)
Tax Commitment	10,605,985	11,173,692	5.4	11,921,644	6.7	12,978,589	8.9	14,141,096	9.0	16,731,671	18.3
*Anticipated TIF Tax Commitment	3,721,137	3,521,916	(5.4)	3,218,057	(8.6)	3,027,917	(5.9)	3,189,868	5.3	3,127,586	(2.0)
**Total Tax Commitment	\$ 14,327,122	\$ 14,695,608	2.6	\$ 15,139,701	3.0	\$ 16,006,506	5.7	\$ 17,330,964	8.3	\$ 19,859,257	14.6

* 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 Ending June 30, 2026

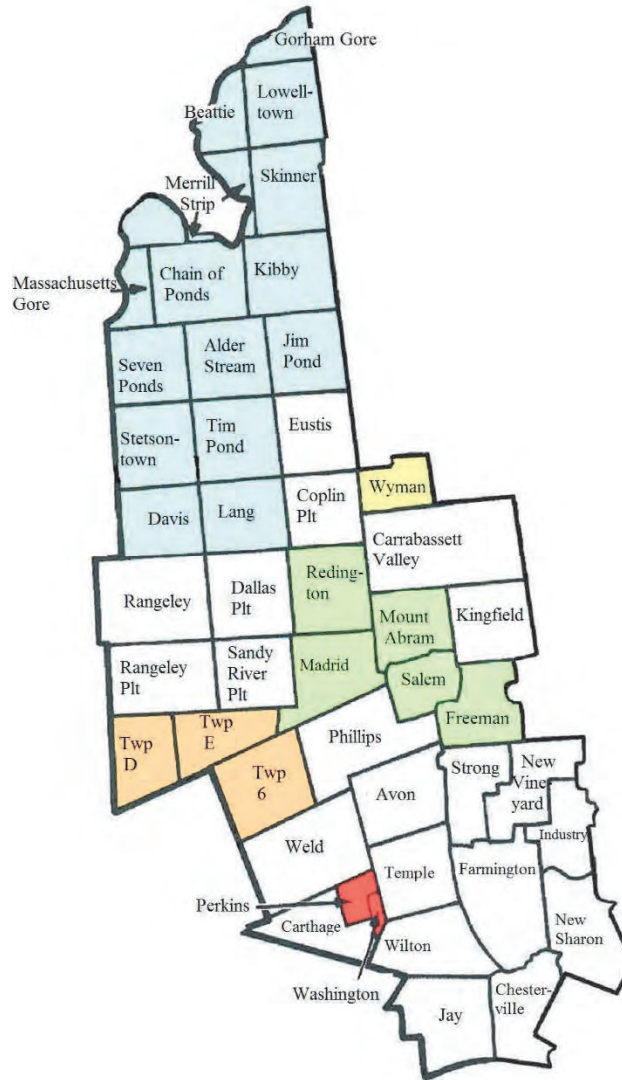
Aroostook

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 230,779	\$ 325,608	41.1	\$ 340,329	4.5	\$ 351,976	3.4	\$ 358,115	1.7	\$ 364,039	1.7
Snow Removal	567,532	574,197	1.2	593,742	3.4	635,386	7.0	630,250	(0.8)	655,808	4.1
Solid Waste	145,726	142,587	(2.2)	150,370	5.5	159,079	5.8	187,363	17.8	192,317	2.6
Fire Protection & Public Safety	468,453	543,353	16.0	612,985	12.8	687,337	12.1	801,059	16.5	838,848	4.7
Community Support & Recreation	69,863	87,992	25.9	98,328	11.7	105,351	7.1	83,465	(20.8)	107,899	29.3
Other Services	8,450	8,886	5.2	9,462	6.5	10,368	9.6	12,101	16.7	14,016	15.8
Subtotal County Services	<u>1,490,803</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>2,072,353</u>	<u>6.3</u>	<u>2,172,927</u>	<u>4.9</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	657,835	481,750	(26.8)	477,750	(0.8)	493,750	3.3	708,750	43.5	734,105	3.6
Subtotal Other	<u>657,835</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>	<u>734,105</u>	<u>3.6</u>
Administration	<u>155,078</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>139,055</u>	<u>13.8</u>	<u>145,351</u>	<u>4.5</u>
Total County Services Budget	<u>2,303,716</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>	<u>3,052,383</u>	<u>4.5</u>
Estimated Revenues											
Local Road Assistance	(97,380)	(92,000)	(5.5)	(98,800)	7.4	(98,264)	(0.5)	(113,500)	15.5	(113,500)	-
Excise Taxes	(345,000)	(350,000)	1.4	(360,000)	2.9	(390,000)	8.3	(400,000)	2.6	(425,000)	6.3
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(20,022)	(21,300)	6.4	(23,300)	9.4	(23,500)	0.9	(33,700)	43.4	(33,000)	(2.1)
Subtotal Revenues	<u>(462,402)</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>	<u>(571,500)</u>	<u>4.4</u>
Use of Capital Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Unassigned Fund Balance	<u>(181,085)</u>	<u>(50,000)</u>	<u>(72.4)</u>	<u>(40,000)</u>	<u>(20.0)</u>	<u>(50,000)</u>	<u>25.0</u>	<u>(40,000)</u>	<u>(20.0)</u>	<u>-</u>	<u>(100.0)</u>
Tax Commitment	<u>1,660,229</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>	<u>2,480,883</u>	<u>6.3</u>
*Anticipated TIF Tax Commitment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
**Total Tax Commitment	<u>\$ 1,660,229</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>	<u>\$ 2,480,883</u>	<u>6.3</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Franklin County Unorganized Territory 2020 Resident Population Census



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

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ending June 30, 2026

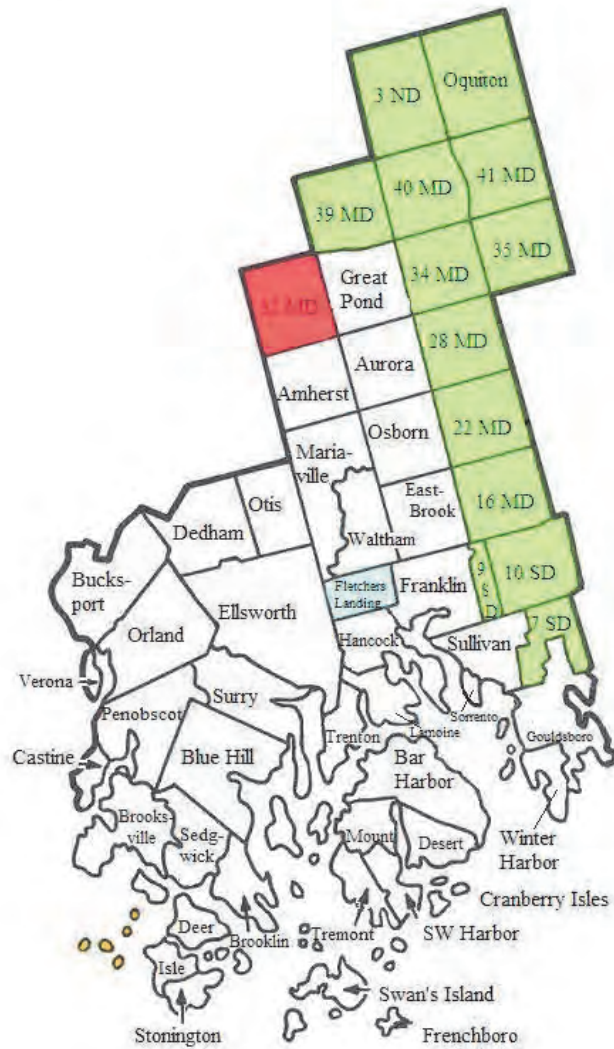
Franklin

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 190,748	\$ 217,975	14.3	\$ 239,772	10.0	\$ 279,000	16.4	\$ 361,710	29.6	\$ 380,000	5.1
Snow Removal	545,324	550,451	0.9	592,451	7.6	669,606	13.0	791,485	18.2	777,212	(1.8)
Solid Waste	128,846	139,394	8.2	140,937	1.1	181,221	28.6	221,689	22.3	235,389	6.2
Fire Protection & Public Safety	297,428	298,789	0.5	281,476	(5.8)	388,043	37.9	407,370	5.0	550,964	35.2
Community Support & Recreation	11,954	11,900	(0.5)	13,500	13.4	15,265	13.1	16,130	5.7	17,096	6.0
Other Services	3,000	3,000	-	3,000	-	3,000	-	3,500	16.7	4,500	28.6
Subtotal County Services	<u>1,177,300</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>	<u>1,965,160</u>	<u>9.1</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	157,087	111,500	(29.0)	171,500	53.8	168,500	(1.7)	171,800	2.0	1,243,140	623.6
Subtotal Other	<u>157,087</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>	<u>1,243,140</u>	<u>623.6</u>
Administration	<u>66,719</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>	<u>160,415</u>	<u>62.6</u>
Total County Services Budget	<u>1,401,106</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>	<u>3,368,715</u>	<u>62.6</u>
Estimated Revenues											
Local Road Assistance	(41,680)	(41,680)	-	(39,152)	(6.1)	(38,936)	(0.6)	(38,936)	-	(38,936)	-
Excise Taxes	(160,000)	(160,000)	-	(160,000)	-	(200,000)	25.0	(200,000)	-	(200,000)	-
Snowmobile	(150)	(150)	-	(150)	-	(150)	-	(150)	-	(150)	-
Other	(10,250)	(10,250)	-	(7,250)	(29.3)	(15,500)	113.8	(100,500)	548.4	(100,500)	-
Subtotal Revenues	<u>(212,080)</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>	<u>(339,586)</u>	<u>-</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(10,263)	(10,263)	-	-	(100.0)	(160,000)	-	(300,000)	87.5	-	(100.0)
Tax Commitment	<u>1,178,763</u>	<u>1,177,316</u>	<u>(0.1)</u>	<u>1,308,216</u>	<u>11.1</u>	<u>1,375,281</u>	<u>5.1</u>	<u>1,432,782</u>	<u>4.2</u>	<u>3,029,129</u>	<u>111.4</u>
*Anticipated TIF Tax Commitment	<u>1,215,154</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>	<u>592,420</u>	<u>(18.4)</u>
**Total Tax Commitment	<u>\$ 2,393,917</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>	<u>\$ 3,621,549</u>	<u>67.7</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Hancock County Unorganized Territory 2020 Resident Population Census



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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ending June 30, 2026

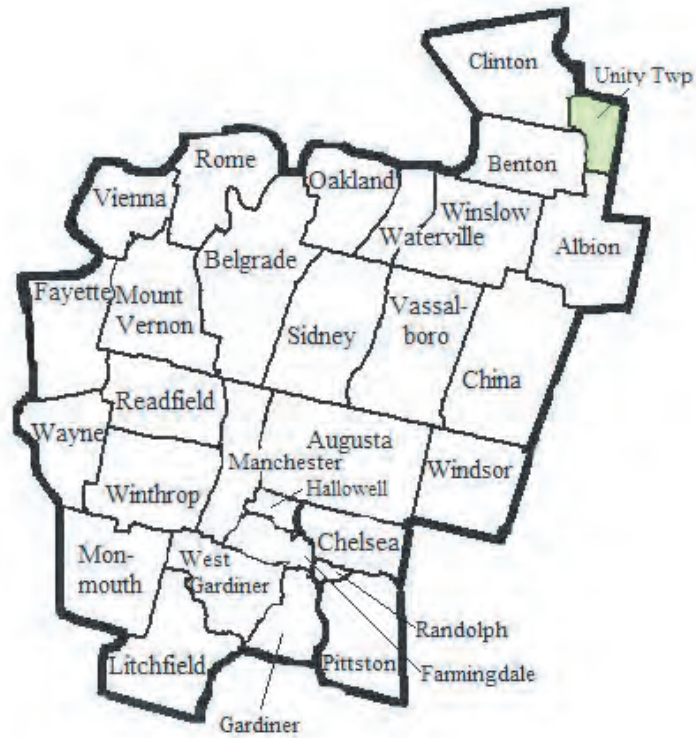
Hancock

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 76,500	\$ 87,100	13.9	\$ 87,300	0.2	\$ 87,300	-	\$ 87,300	-	\$ 75,000	(14.1)
Snow Removal	90,000	90,000	-	90,000	-	90,000	-	95,000	5.6	99,000	4.2
Solid Waste	32,000	32,000	-	32,000	-	32,000	-	35,000	9.4	35,000	-
Fire Protection & Public Safety	60,000	70,500	17.5	70,800	0.4	73,800	4.2	91,500	24.0	103,000	12.6
Community Support & Recreation	1,650	1,650	-	1,650	-	1,650	-	1,650	-	1,650	-
Other Services	13,800	14,300	3.6	14,300	-	14,300	-	14,300	-	18,900	32.2
Subtotal County Services	<u>273,950</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>	<u>332,550</u>	<u>2.4</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	1,000	1,000	-	1,000	-	1,000	-	1,000	-	6,000	500.0
Contributions to Capital Reserve	62,739	27,000	(57.0)	27,000	-	27,000	-	27,000	-	37,400	38.5
Subtotal Other	<u>63,739</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>	<u>43,400</u>	<u>55.0</u>
Administration	<u>16,800</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>	<u>18,798</u>	<u>6.6</u>
Total County Services Budget	<u>354,489</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>	<u>394,748</u>	<u>6.6</u>
Estimated Revenues											
Local Road Assistance	(9,000)	(9,000)	-	(9,000)	-	(10,000)	11.1	(10,000)	-	(11,700)	17.0
Excise Taxes	(25,000)	(25,000)	-	(30,000)	20.0	(30,000)	-	(40,000)	33.3	(45,000)	12.5
Snowmobile	(1,000)	(1,000)	-	(1,000)	-	(1,000)	-	(1,000)	-	(1,500)	50.0
Other	(10,600)	(10,500)	(0.9)	(10,600)	1.0	(7,500)	(29.2)	(20,500)	173.3	(50,500)	146.3
Subtotal Revenues	<u>(45,600)</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>	<u>(108,700)</u>	<u>52.0</u>
Use of Capital Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Unassigned Fund Balance	<u>(72,039)</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>	<u>(102,682)</u>	<u>(23.7)</u>
Tax Commitment	<u>236,850</u>	<u>208,994</u>	<u>(11.8)</u>	<u>204,512</u>	<u>(2.1)</u>	<u>189,107</u>	<u>(7.5)</u>	<u>164,355</u>	<u>(13.1)</u>	<u>183,366</u>	<u>11.6</u>
*Anticipated TIF Tax Commitment	<u>617,748</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>	<u>462,202</u>	<u>(3.8)</u>
**Total Tax Commitment	<u>\$ 854,598</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>	<u>\$ 645,568</u>	<u>0.2</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 Ending June 30, 2026

	<u>Kennebec</u>										
	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Snow Removal	7,000	7,000	-	7,000	-	7,000	-	8,000	14.3	16,000	100.0
Solid Waste	5,000	5,000	-	5,000	-	5,400	8.0	7,706	42.7	7,706	-
Fire Protection & Public Safety	3,617	3,617	-	3,355	(7.2)	6,500	93.7	7,500	15.4	7,599	1.3
Community Support & Recreation	-	-	-	-	-	-	-	-	-	-	-
Other Services	1,500	1,500	-	1,762	17.5	1,762	-	1,214	(31.1)	1,214	-
Subtotal County Services	17,117	17,117	-	17,117	-	20,662	20.7	24,420	18.2	32,519	33.2
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	2,902	1,000	(65.5)	1,000	-	1,000	-	1,000	-	1,000	-
Subtotal Other	2,902	1,000	(65.5)	1,000	-	1,000	-	1,000	-	1,000	-
Administration	906	906	-	906	-	-	(100.0)	-	-	-	-
Total County Services Budget	20,925	19,023	(9.1)	19,023	-	21,662	13.9	25,420	17.3	33,519	31.9
Estimated Revenues											
Local Road Assistance	(1,800)	(1,800)	-	(1,800)	-	(1,800)	-	(1,800)	-	(1,800)	-
Excise Taxes	(7,000)	(7,000)	-	(7,000)	-	(7,000)	-	(7,000)	-	(7,000)	-
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenues	(8,800)	(8,800)	-	(8,800)	-	(8,800)	-	(8,800)	-	(8,800)	-
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	(1,098)	-	(1,098)	0.0	(3,200)	191.4	(4,000)	25.0	(4,000)	-
Tax Commitment	12,125	9,125	(24.7)	9,125	(0.0)	9,662	5.9	12,620	30.6	20,719	64.2
*Anticipated TIF Tax Commitment	-	-	-	-	-	-	-	-	-	-	-
**Total Tax Commitment	\$ 12,125	\$ 9,125	(24.7)	\$ 9,125	(0.0)	\$ 9,662	5.9	\$ 12,620	30.6	\$ 20,719	64.2

* 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 Ending June 30, 2026

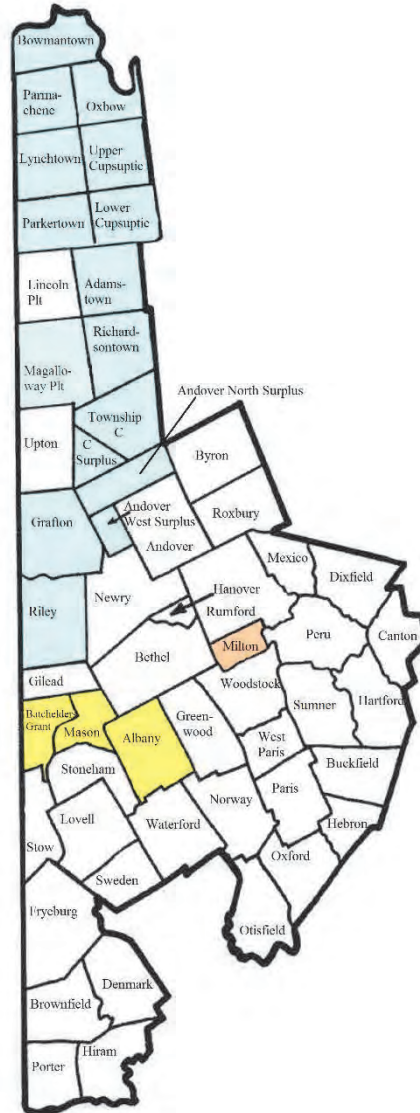
Lincoln

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ -	\$ -	-	\$ 18,660	-	\$ 15,000	(19.6)	\$ 15,000	-	\$ 15,000	-
Snow Removal	-	-	-	5,500	-	5,500	-	7,500	36.4	8,250	10.0
Solid Waste	-	-	-	-	-	-	-	-	-	-	-
Fire Protection & Public Safety	-	-	-	-	-	-	-	-	-	-	-
Community Support & Recreation	-	-	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-	-	-
Subtotal County Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,160</u>	<u>-</u>	<u>20,500</u>	<u>(15.1)</u>	<u>22,500</u>	<u>9.8</u>	<u>23,250</u>	<u>3.3</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	7,000	-	8,000	14.3	58,350	629.4	14,500	(75.1)
Contributions to Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Subtotal Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>	<u>-</u>	<u>8,000</u>	<u>14.3</u>	<u>58,350</u>	<u>629.4</u>	<u>14,500</u>	<u>(75.1)</u>
Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,558</u>	<u>-</u>	<u>1,425</u>	<u>(8.5)</u>	<u>4,043</u>	<u>183.7</u>	<u>1,888</u>	<u>(53.3)</u>
Total County Services Budget	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,718</u>	<u>-</u>	<u>29,925</u>	<u>(8.5)</u>	<u>84,893</u>	<u>183.7</u>	<u>39,638</u>	<u>(53.3)</u>
Estimated Revenues											
Local Road Assistance	-	-	-	(920)	-	(912)	(0.9)	(1,056)	15.8	(1,068)	1.1
Excise Taxes	-	-	-	-	-	-	-	-	-	-	-
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>(920)</u>	<u>-</u>	<u>(912)</u>	<u>(0.9)</u>	<u>(1,056)</u>	<u>15.8</u>	<u>(1,068)</u>	<u>1.1</u>
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Tax Commitment	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,798</u>	<u>-</u>	<u>29,013</u>	<u>(8.8)</u>	<u>83,837</u>	<u>189.0</u>	<u>38,570</u>	<u>(54.0)</u>
*Anticipated TIF Tax Commitment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
**Total Tax Commitment	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 31,798</u>	<u>-</u>	<u>\$ 29,013</u>	<u>(8.8)</u>	<u>\$ 83,837</u>	<u>189.0</u>	<u>\$ 38,570</u>	<u>(54.0)</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Oxford County Unorganized Territory 2020 Resident Population Census



U.S. Census Bureau Information				Children			Adult			Homes					
	Population			0 to 17 yrs			18 yrs and older			Year Round			Seasonal		
	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020	2000	2010	2020
Oxford:															
Milton	123	143	150	34	30	39	89	113	111	49	61	66	29	11	14
North*	17	24	61	1	2	13	16	22	48	12	12	42	578	313	308
South	515	579	591	129	113	154	386	466	437	234	251	264	547	192	181
Total	655	746	802	164	145	206	491	601	596	295	324	372	1,154	516	503
*Magalloway Plantation deorganized July, 2021 and population added to North															

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

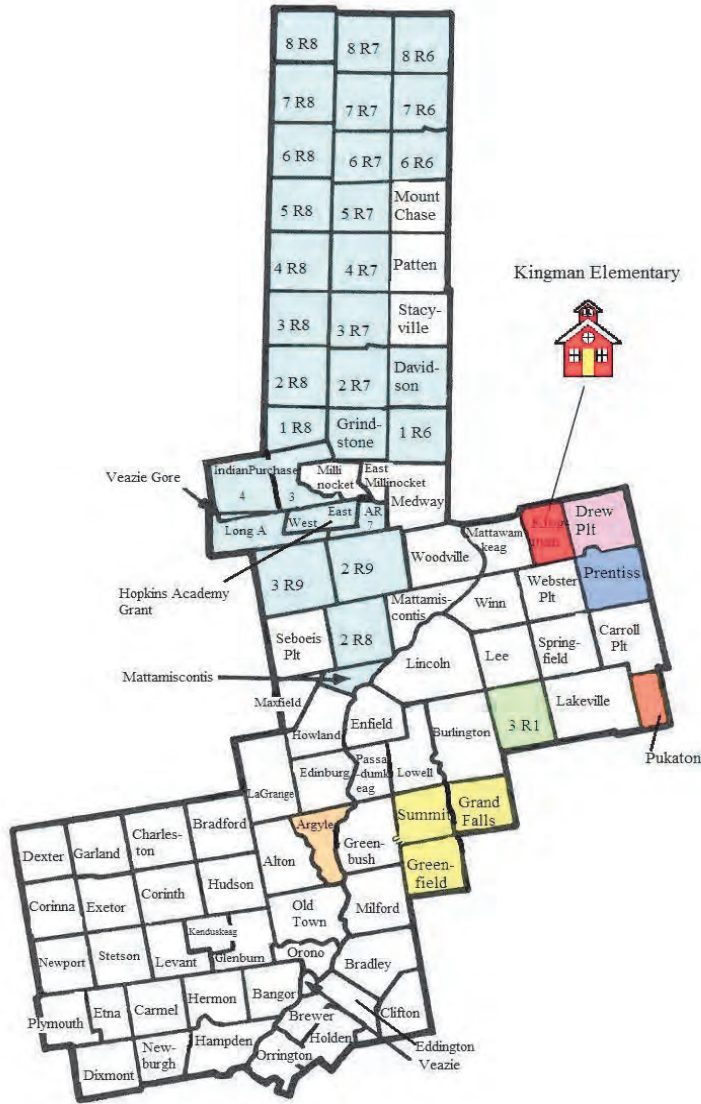
Six Year Comparison Ending June 30, 2026

	<u>Oxford</u>										
	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 260,000	\$ 230,000	(11.5)	\$ 315,000	37.0	\$ 325,000	3.2	\$ 350,000	7.7	\$ 400,000	14.3
Snow Removal	245,000	350,000	42.9	350,000	-	370,000	5.7	450,000	21.6	500,000	11.1
Solid Waste	82,000	85,000	3.7	120,000	41.2	125,000	4.2	135,000	8.0	150,000	11.1
Fire Protection & Public Safety	150,000	140,000	(6.7)	200,000	42.9	325,000	62.5	325,000	-	360,000	10.8
Community Support & Recreation	14,100	10,000	(29.1)	15,000	50.0	17,500	16.7	18,500	5.7	20,000	8.1
Other Services	14,225	10,000	(29.7)	5,000	(50.0)	5,000	-	11,000	120.0	12,000	9.1
Subtotal County Services	<u>765,325</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>	<u>1,442,000</u>	<u>11.8</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	1,117,742	725,000	(35.1)	800,000	10.3	700,000	(12.5)	725,000	3.6	1,200,000	65.5
Subtotal Other	<u>1,117,742</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>	<u>1,200,000</u>	<u>65.5</u>
Administration	<u>51,212</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>	<u>120,000</u>	<u>19.1</u>
Total County Services Budget	<u>1,934,279</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>	<u>2,762,000</u>	<u>30.6</u>
Estimated Revenues											
Local Road Assistance	(50,000)	(55,000)	10.0	(55,000)	-	(55,000)	-	(65,928)	19.9	(70,000)	6.2
Excise Taxes	(150,000)	(150,000)	-	(190,000)	26.7	(190,000)	-	(190,000)	-	(210,000)	10.5
Snowmobile	-	-	-	(250)	-	(250)	-	(250)	-	(350)	40.0
Other	(20,000)	(5,000)	(75.0)	(5,000)	-	(5,000)	-	(5,000)	-	(6,000)	20.0
Subtotal Revenues	<u>(220,000)</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>	<u>(286,350)</u>	<u>9.6</u>
Use of Capital Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Unassigned Fund Balance	<u>(317,742)</u>	<u>-</u>	<u>(100.0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Tax Commitment	<u>1,396,537</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>	<u>2,475,650</u>	<u>33.5</u>
*Anticipated TIF Tax Commitment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
**Total Tax Commitment	<u>\$ 1,396,537</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>	<u>\$ 2,475,650</u>	<u>33.5</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

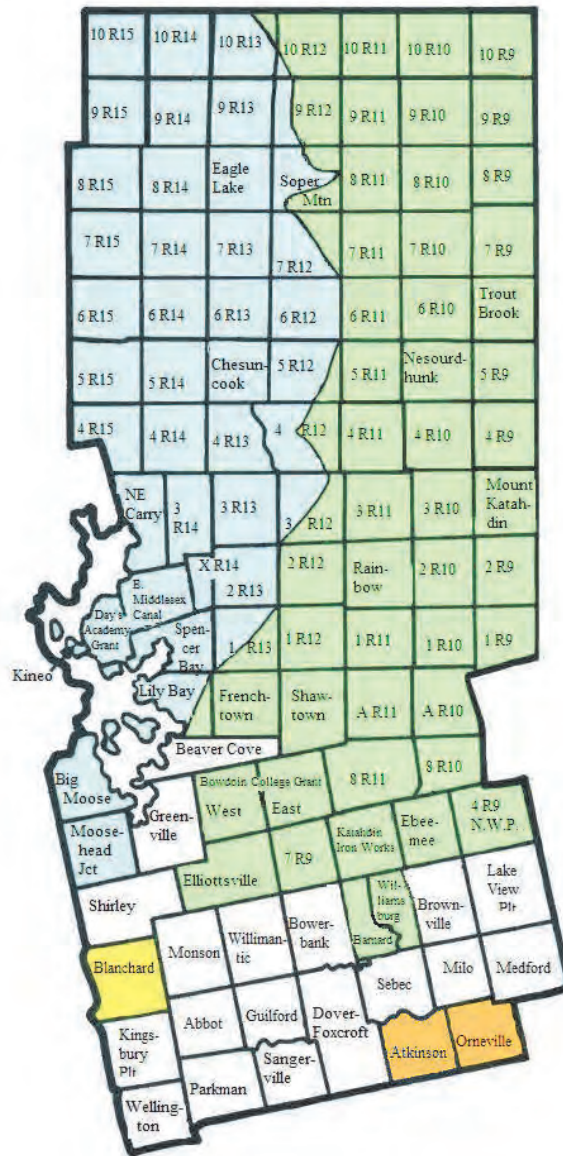
Six Year Comparison Ending June 30, 2026

	<u>Penobscot</u>										
	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 106,750	\$ 106,850	0.1	\$ 106,850	-	\$ 111,850	4.7	\$ 111,850	-	\$ 111,850	-
Snow Removal	929,515	962,950	3.6	966,168	0.3	1,141,326	18.1	1,168,904	2.4	1,206,931	3.3
Solid Waste	207,708	215,135	3.6	239,867	11.5	249,621	4.1	292,237	17.1	300,653	2.9
Fire Protection & Public Safety	355,532	331,612	(6.7)	338,044	1.9	342,744	1.4	469,500	37.0	528,610	12.6
Community Support & Recreation	29,830	30,030	0.7	30,334	1.0	44,164	45.6	53,460	21.0	45,975	(14.0)
Other Services	4,000	4,000	-	4,000	-	4,000	-	5,800	45.0	5,800	-
Subtotal County Services	<u>1,633,335</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>	<u>2,199,819</u>	<u>4.7</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	280,000	280,000	-	278,000	(0.7)	288,000	3.6	288,000	-	290,000	0.7
Subtotal Other	<u>280,000</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>	<u>290,000</u>	<u>0.7</u>
Administration	<u>95,666</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>	<u>124,491</u>	<u>4.2</u>
Total County Services Budget	<u>2,009,001</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>	<u>2,614,310</u>	<u>4.2</u>
Estimated Revenues											
Local Road Assistance	(90,000)	(90,000)	-	(90,000)	-	(90,000)	-	(140,000)	55.6	(145,000)	3.6
Excise Taxes	(240,000)	(200,000)	(16.7)	(230,000)	15.0	(230,000)	-	(275,000)	19.6	(350,000)	27.3
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(57,290)	(56,745)	(1.0)	(52,569)	(7.4)	(84,295)	60.4	(94,484)	12.1	(91,756)	(2.9)
Subtotal Revenues	<u>(387,290)</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>	<u>(586,756)</u>	<u>15.2</u>
Use of Capital Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Unassigned Fund Balance	<u>(24,257)</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>	<u>(88,858)</u>	<u>-</u>
Tax Commitment	<u>1,597,454</u>	<u>1,660,050</u>	<u>3.9</u>	<u>1,521,141</u>	<u>(8.4)</u>	<u>1,868,069</u>	<u>22.8</u>	<u>1,999,755</u>	<u>7.0</u>	<u>1,938,696</u>	<u>(3.1)</u>
*Anticipated TIF Tax Commitment	<u>553,050</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>	<u>693,714</u>	<u>1.0</u>
**Total Tax Commitment	<u>\$ 2,150,504</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>	<u>\$ 2,632,410</u>	<u>(2.0)</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Piscataquis County Unorganized Territory 2020 Resident Population Census



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

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ending June 30, 2026

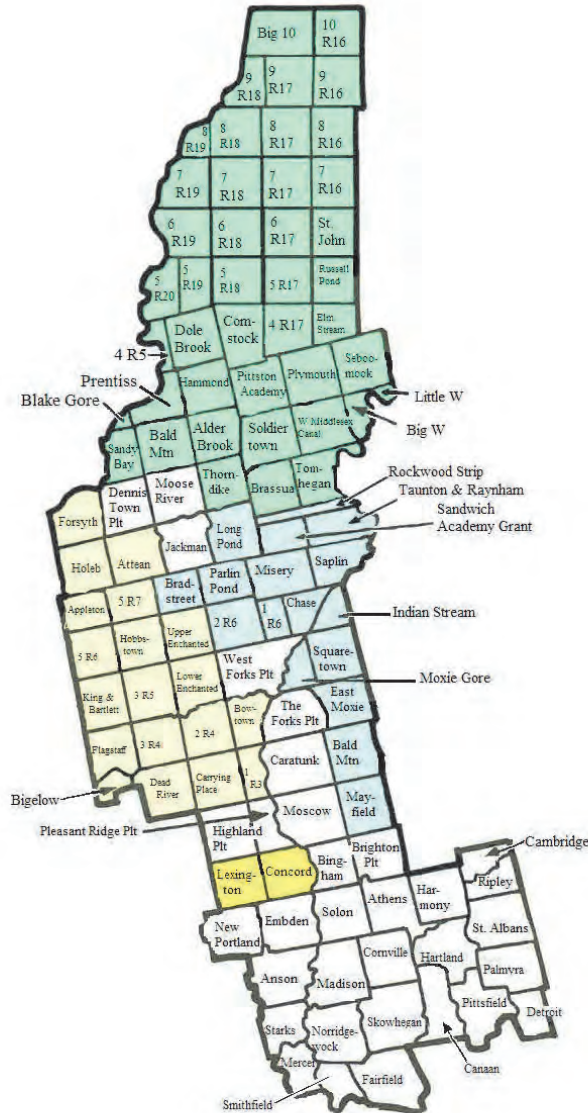
Piscataquis

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 289,200	\$ 304,200	5.2	\$ 305,800	0.5	\$ 329,500	7.8	\$ 355,050	7.8	\$ 407,350	14.7
Snow Removal	724,770	749,906	3.5	761,518	1.5	853,374	12.1	947,900	11.1	1,079,500	13.9
Solid Waste	274,800	262,300	(4.5)	294,000	12.1	309,500	5.3	325,400	5.1	336,250	3.3
Fire Protection & Public Safety	164,350	186,425	13.4	197,425	5.9	206,425	4.6	197,300	(4.4)	268,775	36.2
Community Support & Recreation	34,650	23,750	(31.5)	21,050	(11.4)	7,000	(66.7)	26,300	275.7	41,250	56.8
Other Services	6,900	6,900	-	9,600	39.1	19,400	102.1	32,225	66.1	10,100	(68.7)
Subtotal County Services	<u>1,494,670</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>	<u>2,143,225</u>	<u>13.7</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	235,000	295,000	25.5	373,000	26.4	373,000	-	468,000	25.5	390,000	(16.7)
Subtotal Other	<u>235,000</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>	<u>390,000</u>	<u>(16.7)</u>
Administration	<u>75,000</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>	<u>125,500</u>	<u>7.7</u>
Total County Services Budget	<u>1,804,670</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>	<u>2,658,725</u>	<u>7.7</u>
Estimated Revenues											
Local Road Assistance	(91,500)	(75,800)	(17.2)	(91,800)	21.1	(92,000)	0.2	(105,000)	14.1	(107,000)	1.9
Excise Taxes	(235,000)	(230,000)	(2.1)	(285,000)	23.9	(285,000)	-	(285,000)	-	(300,000)	5.3
Snowmobile	-	-	-	-	-	-	-	-	-	-	-
Other	(80,800)	(80,800)	-	(80,800)	-	(80,600)	(0.2)	(131,900)	63.6	(138,900)	5.3
Subtotal Revenues	<u>(407,300)</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>	<u>(545,900)</u>	<u>4.6</u>
Use of Capital Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Unassigned Fund Balance	<u>(50,000)</u>	<u>-</u>	<u>(100.0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Tax Commitment	<u>1,347,370</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>	<u>2,112,825</u>	<u>8.5</u>
*Anticipated TIF Tax Commitment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
**Total Tax Commitment	<u>\$ 1,347,370</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>	<u>\$ 2,112,825</u>	<u>8.5</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 Ending June 30, 2026

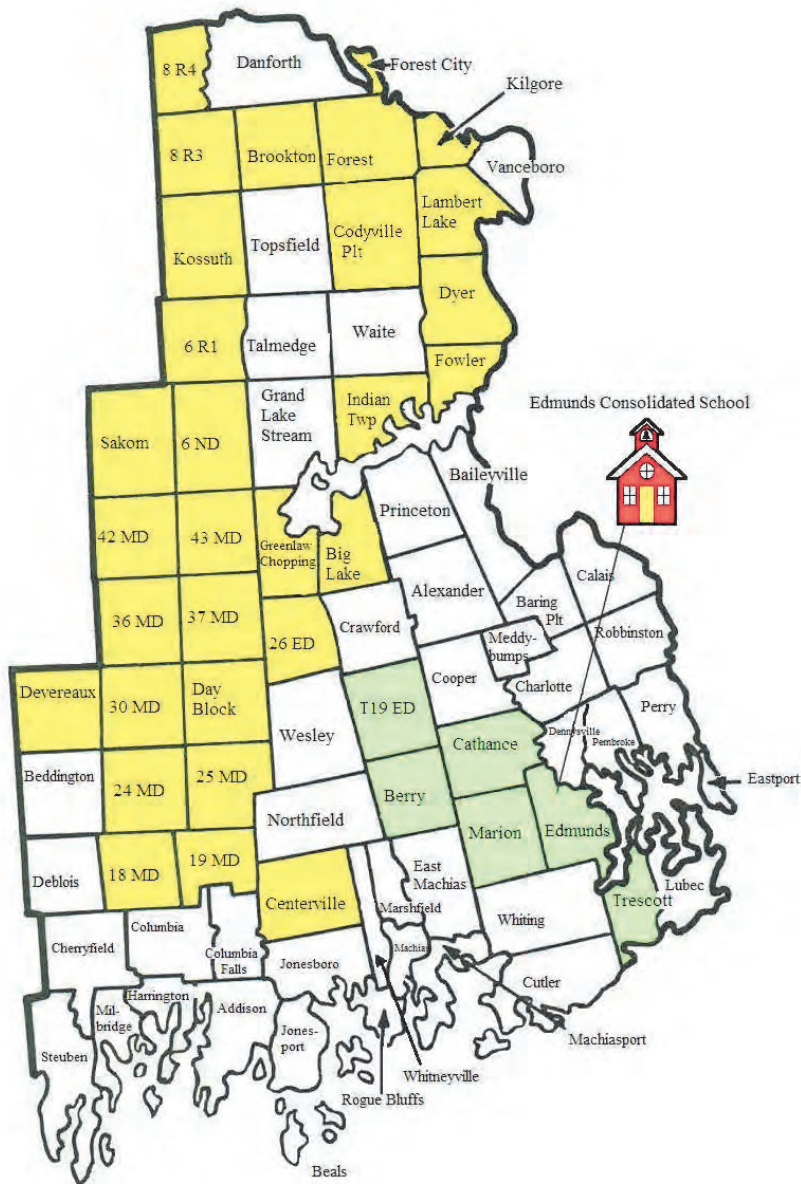
Somerset

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 214,294	\$ 224,401	4.7	\$ 229,593	2.3	\$ 292,276	27.3	\$ 321,563	10.0	\$ 371,734	15.6
Snow Removal	555,285	592,227	6.7	646,808	9.2	793,588	22.7	789,781	(0.5)	821,968	4.1
Solid Waste	237,820	240,970	1.3	267,627	11.1	287,725	7.5	298,707	3.8	329,259	10.2
Fire Protection & Public Safety	455,605	480,071	5.4	643,648	34.1	766,370	19.1	816,243	6.5	670,274	(17.9)
Community Support & Recreation	45,817	45,725	(0.2)	45,275	(1.0)	38,639	(14.7)	38,737	0.3	50,902	31.4
Other Services	14,540	19,624	35.0	-	(100.0)	10,000	-	10,250	2.5	-	(100.0)
Subtotal County Services	1,523,361	1,603,018	5.2	1,832,951	14.3	2,188,598	19.4	2,275,281	4.0	2,244,138	(1.4)
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	726,432	732,240	0.8	557,000	(23.9)	781,000	40.2	935,000	19.7	1,005,000	7.5
Subtotal Other	726,432	732,240	0.8	557,000	(23.9)	781,000	40.2	935,000	19.7	1,005,000	7.5
Administration	107,368	108,068	0.7	175,450	62.4	126,232	(28.1)	130,708	3.5	158,815	21.5
Total County Services Budget	2,357,161	2,443,326	3.7	2,565,401	5.0	3,095,830	20.7	3,340,989	7.9	3,407,953	2.0
Estimated Revenues											
Local Road Assistance	(66,000)	(62,700)	(5.0)	(65,000)	3.7	(65,000)	-	(65,000)	-	(68,000)	4.6
Excise Taxes	(200,000)	(190,000)	(5.0)	(205,000)	7.9	(205,000)	-	(215,000)	4.9	(215,000)	-
Snowmobile	(1,350)	(1,200)	(11.1)	(1,100)	(8.3)	(1,100)	-	(1,100)	-	(1,100)	-
Other	(55,689)	(42,850)	(23.1)	(41,700)	(2.7)	(195,090)	367.8	(235,590)	20.8	(76,690)	(67.4)
Subtotal Revenues	(323,039)	(296,750)	(8.1)	(312,800)	5.4	(466,190)	49.0	(516,690)	10.8	(360,790)	(30.2)
Use of Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Use of Unassigned Fund Balance	(205,836)	-	(100.0)	-	-	(105,000)	-	(100,000)	(4.8)	(185,000)	85.0
Tax Commitment	1,828,286	2,146,576	17.4	2,252,601	4.9	2,524,640	12.1	2,724,299	7.9	2,862,163	5.1
*Anticipated TIF Tax Commitment	796,814	811,250	1.8	833,979	2.8	838,914	0.6	981,898	17.0	1,128,353	14.9
**Total Tax Commitment	\$ 2,625,100	\$ 2,957,825	12.7	\$ 3,086,580	4.4	\$ 3,363,554	9.0	\$ 3,706,197	10.2	\$ 3,990,516	7.7

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

Washington County Unorganized Territory 2020 Resident Population Census



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

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

UNORGANIZED TERRITORY - ANALYSIS OF BUDGET PROPOSALS - COUNTIES

Six Year Comparison Ending June 30, 2026

Washington

	<u>2021</u>	<u>2022</u>	<u>% Increase (-) Decrease</u>	<u>2023</u>	<u>% Increase (-) Decrease</u>	<u>2024</u>	<u>% Increase (-) Decrease</u>	<u>2025</u>	<u>% Increase (-) Decrease</u>	<u>2026</u>	<u>% Increase (-) Decrease</u>
County Services:											
Roads and Bridges	\$ 410,351	\$ 465,976	13.6	\$ 559,128	20.0	\$ 582,195	4.1	\$ 590,765	1.5	\$ 585,914	(0.8)
Snow Removal	479,768	475,677	(0.9)	489,146	2.8	498,159	1.8	522,087	4.8	591,389	13.3
Solid Waste	105,129	102,531	(2.5)	103,423	0.9	108,367	4.8	121,380	12.0	154,340	27.2
Fire Protection & Public Safety	153,305	155,200	1.2	152,373	(1.8)	159,088	4.4	162,875	2.4	210,259	29.1
Community Support & Recreation	46,150	45,750	(0.9)	25,750	(43.7)	26,700	3.7	27,200	1.9	29,500	8.5
Other Services	26,536	29,063	9.5	23,516	(19.1)	24,461	4.0	25,237	3.2	20,368	(19.3)
Subtotal County Services	<u>1,221,239</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>	<u>1,591,770</u>	<u>9.8</u>
Other:											
Contingent	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Contributions to Capital Reserve	475,500	205,500	(56.8)	437,500	112.9	445,500	1.8	437,000	(1.9)	388,000	(11.2)
Subtotal Other	<u>475,500</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>	<u>388,000</u>	<u>(11.2)</u>
Administration	<u>35,632</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>	<u>42,400</u>	<u>(10.1)</u>
Total County Services Budget	<u>1,732,371</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>	<u>2,022,170</u>	<u>4.6</u>
Estimated Revenues											
Local Road Assistance	(80,000)	(83,000)	3.8	(90,000)	8.4	(90,000)	-	(89,848)	(0.2)	(101,000)	12.4
Excise Taxes	(270,000)	(170,000)	(37.0)	(250,000)	47.1	(250,000)	-	(242,093)	(3.2)	(275,000)	13.6
Snowmobile	(1,000)	(1,000)	-	(500)	(50.0)	(500)	-	(245)	(51.0)	(250)	2.0
Other	(33,000)	(25,500)	(22.7)	(23,500)	(7.8)	(23,600)	0.4	(11,854)	(49.8)	(56,250)	374.5
Subtotal Revenues	<u>(384,000)</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>	<u>(432,500)</u>	<u>25.7</u>
Use of Capital Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Tax Commitment	<u>1,348,371</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>	<u>1,589,670</u>	<u>0.0</u>
*Anticipated TIF Tax Commitment	<u>538,371</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>	<u>250,896</u>	<u>(20.2)</u>
**Total Tax Commitment	<u>\$ 1,886,742</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>	<u>\$ 1,840,566</u>	<u>(3.3)</u>

* TIF Tax Commitments are estimates based on prior year amounts

** Note: Does not include county taxes or overlay

APPENDIX

Funding State and County Services In the Unorganized Territory

BUDGET METHODOLOGY

STATE AND COUNTY SERVICES

Title 36 MRSA Chapter 115, Unorganized Territory Educational and Services Tax establishes a mechanism for State agencies and county governments to provide services to residents in the UT. In 1977, an Unorganized Territory Tax District was created to levy taxes on nonexempt real and personal property within the district to fund the cost of services to residents in the UT. These services are municipal in nature and would ordinarily be provided to residents if they lived in an organized area, or a municipality.

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

1) State Agency Services

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

2) County Services

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

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

MUNICIPAL COST COMPONENTS LEGISLATION

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

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

THE ANNUAL LEVY OF UT TAX

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

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

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

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

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

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

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

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

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

TIF District Valuation

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

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

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

