

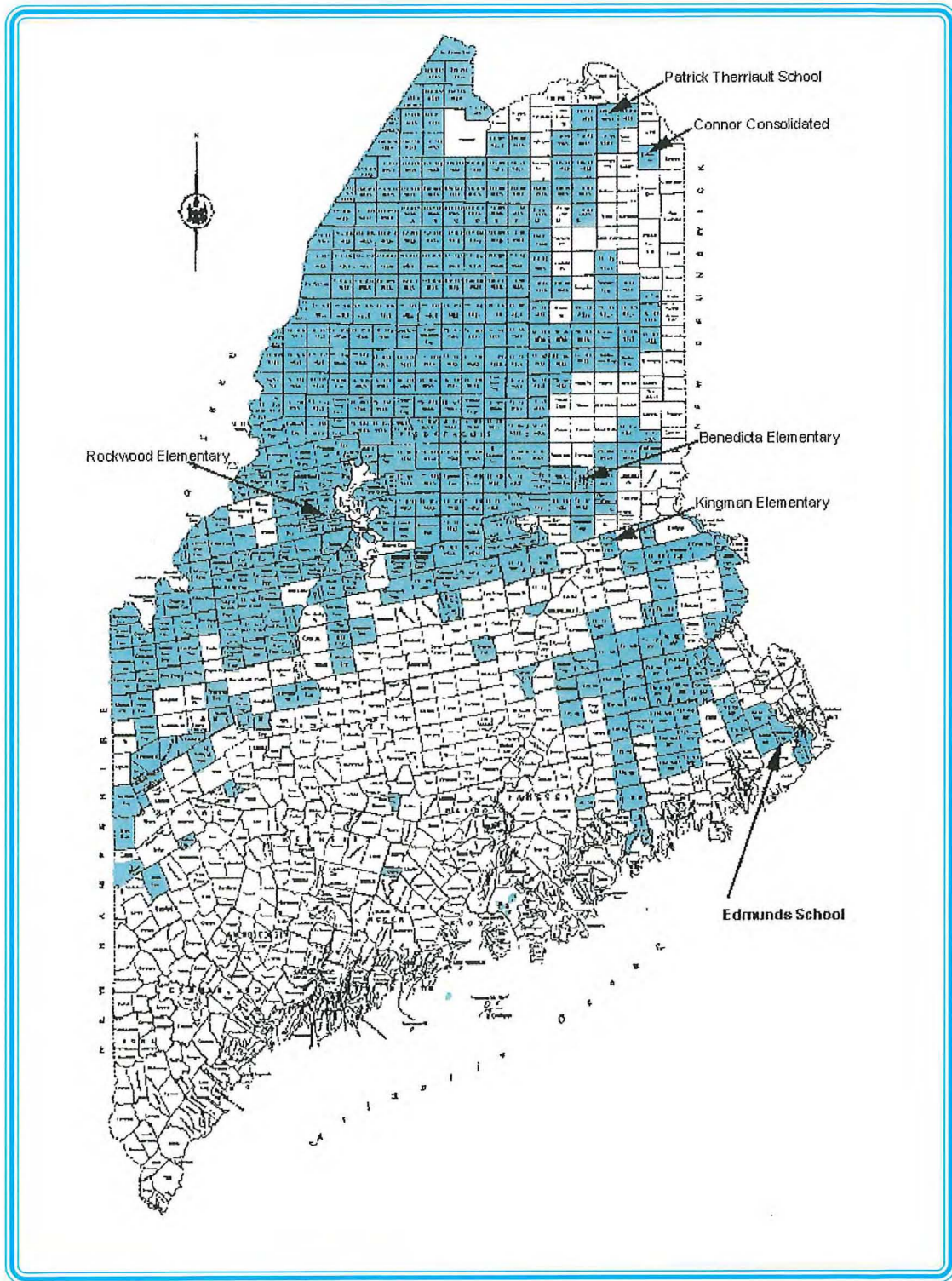
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UNORGANIZED TERRITORY



ANNUAL REPORT FISCAL YEAR 2000

HW 11, M252 2000



GAIL M. CHASE
STATE AUDITOR

STATE OF MAINE
DEPARTMENT OF AUDIT
66 STATE HOUSE STATION
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DOREEN L. SHEIVE
FISCAL ADMINISTRATOR
UNORGANIZED TERRITORY DIVISION

To the Taxpayers of the Unorganized Territory:

This report has been compiled to provide you with audited financial statements and relevant informational data.

I hope you find this report useful and informative. If you should have any questions or concerns, please feel free to contact any one of us who work for you.

Doreen L. Sheive
Fiscal Administrator of the
Unorganized Territory

July, 2001

**UNORGANIZED TERRITORY
ANNUAL REPORT
FISCAL YEAR 1999**

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GENERAL INFORMATION

UNORGANIZED TERRITORY TAX DISTRICT

GENERAL INFORMATION

The unorganized territory is presently comprised of the following:

- 9,030,824 acres of land, of which
7,500,000 acres are in tree growth (for which the unorganized territory does not receive reimbursement from the State of Maine), and
750,000 acres are exempt from property tax.
- There are 422 townships. One hundred twenty eight of these townships have a full-time resident population of approximately 7,817 people. In addition, the 2000 census estimated that there are 9,255 seasonal structures within the unorganized territory, housing approximately 24,063 non-residents.
- There are 76 offshore islands with only one island having a full-time population of four people.
- There are 415 miles of summer roads and 541 miles of winter roads to maintain.
- There is unorganized territory located within twelve of the sixteen counties in Maine. However, municipal type services are only required in nine of these twelve counties.
- Presently, the municipal type services are contracted for at the county level at a cost to the unorganized territory taxpayer of approximately \$3,400,000 per year. Education, tax assessing, planning and zoning, general assistance, forest fire protection, and fiscal administration are provided at the state level at an annual cost to the unorganized territory taxpayer of approximately \$8,300,000. In addition, the unorganized territory taxpayer pays approximately \$2,000,000 in county taxes annually. The unorganized territory does not receive school subsidy nor tree growth reimbursement from the State of Maine.

STATE SERVICES

The Legislature allocates and appropriates General Fund monies to the majority of state agencies who provide services to the unorganized territory. However, the General Fund appropriations are offset by transfers made to the Undedicated General Fund for actual expenditures made on behalf of the unorganized territory. The Fiscal Administrator of the Unorganized Territory, in compliance with Title 36, MRSA, §1605, Sub§2-A, transfers on October 31 of each year, an amount equal to 90% of the preceding fiscal year's expenditures. Then, in June of each year, the Fiscal Administrator verifies the total expenditures made by state agencies on behalf of the unorganized territory and transfers any remaining costs above the October 31st transfer to the Undedicated General Fund. Thus, the General Fund does not ultimately finance any services provided to the unorganized territory.

Within the state government structure services to the unorganized territory are provided by:

Maine Department of Education, Division of School Operations - Serves as the administrative unit responsible for education and related services for the 1,300 students residing in the unorganized territory. Of these 1,300 students, 1,050 are tuitioned to local school units and 250 students attend six unorganized territory operated schools located in the unorganized territory.

Maine Department of Audit, Unorganized Territory Division - The Fiscal Administrator of the Unorganized Territory provides information and assistance to the Legislature, the unorganized territory taxpayers, and state and county offices which request funds for providing services in the unorganized territory. The Administrator's primary responsibilities include the review, analysis, and investigation of the budgets and expenditures of all county and state agencies requesting funds from the unorganized territory. This is to ensure the completeness and accuracy of the annual report. The annual report is submitted to the joint standing committee of the Legislature having jurisdiction over taxation and to each legislator and office of the county commissioners having unorganized territory within their districts.

In addition, the Fiscal Administrator drafts and submits the annual Municipal Cost Components legislation in order for taxes to be levied; attends and participates in public hearings on county budgets and legislative hearings relative to the unorganized territory; publishes and distributes an annual financial report to interested taxpayers, legislators and county commissioners; and is Chair of the Commission on Municipal Deorganization.

Maine Department of Conservation, Forest Fire Control Division - Provides first response forest fire protection to the unorganized territory - including fire prevention, fire detection, fire suppression, fire planning, and the maintenance of forest fire equipment.

Maine Department of Human Services, Special Services/Emergency Assistance - Designates and oversees agents who provide general assistance services to the unorganized territory citizens.

Maine Department of Conservation, Land Use Regulation Commission - Serves as the planning and zoning board for the unorganized territory and other areas of Maine lacking local governments empowered to exercise land use authority.

STATE SERVICES (CONT'D)

Maine Department of Administrative and Financial Services, Revenue Services, Property Tax Division - Responsible for the assessment and collection of property taxes for the 422 townships and numerous coastal islands within the unorganized territory. The Bureau also maintains control of vehicle and boat excise taxes for the unorganized territory.

COUNTY SERVICES

County services such as: road and bridge maintenance and repair, snow removal, structural fire protection, ambulance services, solid waste disposal, polling places, and animal control may, in accordance with Title 30A, MRSA, Chapter 305, be either provided or contracted for by the county commissioners in the following counties:

Aroostook
Franklin
Hancock
Kennebec
Oxford
Penobscot
Piscataquis
Somerset
Washington

In the fall of the year, each of the above named counties produces an unorganized territory budget. The law requires that a public hearing on this budget be held at the same time as the county budget hearing. These budgets are submitted to the Fiscal Administrator of the Unorganized Territory for review, analysis, and investigation. They are then included in the legislation and analysis submitted by the Fiscal Administrator to the Legislature for its consideration.

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 services minus anticipated revenues such as revenue sharing and the use of the undesignated fund balance. It also consists of the budgeted tax assessment for each of the counties that provide municipal type services.

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 (a 2/3 vote is required because it is emergency legislation) and signed into law by the Governor.

TAXES

Once the Municipal Cost Components legislation is enacted, the Division of Unorganized Territory Property Tax within the Maine Department of Administrative and Financial Services issues the 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 components. They are:

1. County service budget (specific to the county in which the taxpayer owns property) divided by the county valuation = Mill Rate
2. State services budget (minus budgeted revenue) divided by the entire unorganized territory valuation = Mill Rate (NOTE: This mill rate is consistent for every taxpayer in the unorganized territory)
 - A. The above two mill rates are added and rounded up to the nearest $\frac{1}{4}$ mill = Mill Rate
3. County Tax (specific to the county in which the taxpayer owns property) divided by the county valuation = Mill Rate

Numbers 2A and 3 mill rates are added to get the county tax rate for the individual counties in the unorganized territory.

**UNORGANIZED TERRITORY COUNTY TOTALS
FISCAL YEAR 2000**

REAL ESTATE

| <u>COUNTY</u> | | <u>VALUATION</u> | | <u>TAX RATE</u> | | <u>TAX</u> |
|---------------|-----------|----------------------|--|-----------------|-----------|----------------------|
| Aroostook | \$ | 429,932,871 | | 0.00707 | \$ | 3,039,625.40 |
| Franklin | | 99,611,028 | | 0.00958 | | 954,273.65 |
| Hancock | | 58,616,917 | | 0.00595 | | 348,770.66 |
| Kennebec | | 1,951,721 | | 0.00835 | | 16,296.87 |
| Knox | | 6,262,013 | | 0.00575 | | 36,006.57 |
| Lincoln | | 4,676,036 | | 0.00554 | | 25,905.24 |
| Oxford | | 108,005,165 | | 0.00762 | | 822,999.36 |
| Penobscot | | 173,497,937 | | 0.00962 | | 1,669,050.15 |
| Piscataquis | | 431,148,138 | | 0.00702 | | 3,026,659.93 |
| Somerset | | 376,109,701 | | 0.00717 | | 2,696,706.56 |
| Waldo | | 493,290 | | 0.00580 | | 2,861.08 |
| Washington | | 125,420,137 | | 0.00936 | | 1,173,932.48 |
| TOTAL | \$ | 1,815,724,954 | | | \$ | 13,813,087.95 |

PERSONAL PROPERTY

| <u>COUNTY</u> | | <u>VALUATION</u> | | <u>TAX RATE</u> | | <u>TAX</u> |
|---------------|----|-------------------|--|-----------------|----|-------------------|
| Aroostook | \$ | 4,607,890 | | 0.00707 | \$ | 32,577.78 |
| Franklin | | 1,126,340 | | 0.00958 | | 10,790.34 |
| Hancock | | 162,300 | | 0.00595 | | 965.69 |
| Kennebec | | 459,240 | | 0.00835 | | 3,834.65 |
| Knox | | 9,500 | | 0.00575 | | 54.63 |
| Lincoln | | 5,000 | | 0.00554 | | 27.70 |
| Oxford | | 239,840 | | 0.00762 | | 1,827.58 |
| Penobscot | | 819,510 | | 0.00962 | | 7,883.69 |
| Piscataquis | | 1,394,640 | | 0.00702 | | 9,790.37 |
| Somerset | | 8,742,752 | | 0.00717 | | 62,685.53 |
| Waldo | | 10,000 | | 0.00580 | | 58.00 |
| Washington | | 654,290 | | 0.00936 | | 6,124.15 |
| TOTAL | | 18,231,302 | | | | 136,620.11 |

Total Valuations

1,833,956,256.00

Total Taxes

13,949,708.06

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ANIMAL CONTROL IN THE UNORGANIZED TERRITORY

CONTACT: Maine Department of Agriculture
Food & Rural Resources, Division of Regulations
Animal Welfare Unit
28 State House Station
Augusta Maine 04333-0028
(207) 287-3846

Dog Licensing:

Each owner or keeper of a dog or wolf hybrid at the age of six months or more, on or before January 1st of each year, shall obtain a license from the dog recorder in the unorganized territory where the dog or wolf hybrid is kept or, in the absence of a duly authorized dog recorder, from a dog recorder in the nearest municipality or unorganized territory in the same county where the dog or wolf hybrid is kept.

To license a dog you must have a current Maine rabies certificate. If the dog has been spayed or neutered then you must show proof from a veterinarian to receive the lower cost license. Licensing fees are \$4.00 for spayed/neutered dogs and \$7.50 for unaltered dogs. A kennel license is available for anyone that has a "pack or collection of dogs kept in a single location under one ownership for breeding, hunting, show, training, field trials or exhibition purposes" -- ten dogs per kennel license is \$21.00.

Licensing determines ownership and compliance with mandatory rabies immunizations. Licensing protects the stray dog and provides them with food and shelter for six days before they are allowed to be adopted and eight days before they can be euthanized, if that is recommended. After the required holding period of six days, ownership of the stray dog is vested in the animal shelter.

Dog recorders in the unorganized territory are appointed by the Commissioner of Agriculture and shall issue dog licenses, receive the license fees and pay them to the department of Agriculture.

The following pages contain a list of places in the unorganized territory to license your dog.

DOG RECORDERS FOR
UNORGANIZED TOWNSHIPS

| | |
|---|--------------------|
| ARGYLE | (207) 827-3980 |
| Town of Old Town | County: Penobscot |
| 51 N Brunswick St., Old Town 04468 | |
| EDMUNDS | (207)726-4674 |
| Roberta Seeley | County: Washington |
| RR 1 Box 53, Dennysville 04628 | |
| KINGMAN | (207)765-3343 |
| Denise Worster | County: Penobscot |
| General Delivery, Rt 170, Kingman 04451 | |
| LEXINGTON | (207) 628-3081 |
| Diane Emery | County: Somerset |
| HCR 68 Box 445, Long Falls Dam Road | |
| North New Portland 04961 | |
| MILTON | (207) 665-2668 |
| Vern Maxfield | County: Oxford |
| PO Box 317, Monk Avenue | |
| Bryant Pond 04219 | |
| ROCKWOOD | (207) 534-7539 |
| Kristin Munster | County: Somerset |
| PO Box 183, Rockwood 04478 | |

DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORIES

AROOSTOOK COUNTY

| | | |
|---------------------------------------|------------------|----------|
| BENEDICTA | see SHERMAN | 365-4260 |
| CONNOR | see CARIBOU | 493-3324 |
| E PLANTATION | see BLAINE | 425-2611 |
| SILVER RIDGE | see SHERMAN | 365-4260 |
| T11R4(SQUA PAN LAKE) | see CARIBOU | 493-3324 |
| T14R15 WELS | see ALLAGASH | 398-3198 |
| T14R16 WELS | see ALLAGASH | 398-3198 |
| T15R15 WELS | see ALLAGASH | 398-3198 |
| T15R6 WELS | see WINTERVILLE | 444-6460 |
| T16R4 WELS (BIG MADAWASKA-PART OF) | see CARIBOU | 493-3324 |
| T16R4 WELS (BIG MADAWASKA-PART OF) | see STOCKHOLM | 896-5298 |
| T16 R5 WELS (SQUARE LAKE) | see STOCKHOLM | 896-5298 |
| T17R4 WELS (SINCLAIR) | see SAINT AGATHA | 543-7305 |
| T17R5 WELS (GUERETTE) | see SAINT AGATHA | 543-7305 |
| T20R11 & 12 WELS (BIG TWENTY-PART OF) | see ALLAGASH | 398-3198 |
| T20R11 & 12 WELS (BIG TWENTY PART OF) | see FORT KENT | 834-3136 |
| T9R5 WELS (SWETT FARM) | see PATTEN | 528-2215 |
| TAR2 WELS | see LINNEUS | 532-6182 |
| TAR5WELS (MOLUNKUS) | see MATTAWAMKEAG | 736-2464 |

FRANKLIN COUNTY

| | | |
|-------------------------------|-----------------|----------|
| FREEMAN (PART OF) | see STRONG | 684-4594 |
| FREEMAN (PART OF) | see KINGFIELD | 265-4637 |
| GORE N OF T2&3R6WBKP (COBURN) | see EUSTIS | 246-4401 |
| JIM POND | see EUSTIS | 246 4401 |
| LANG (PART OF) | see RANGELEY | 864-3326 |
| LANG (PART OF) | see COPLIN PLT. | 246-4151 |
| PERKINS | see WELD | 585-2348 |
| SALEM (PART OF) | see KINGFIELD | 265-4637 |
| SALEM (PART OF) | see STRONG | 684-4594 |
| T1R6 WBKP (KIBBY) | see EUSTIS | 246-4401 |
| T2R5 WBKP (ALDER STREAM) | see EUSTIS | 246-4401 |
| T2R6 WBKP (CHAIN OF PONDS) | see EUSTIS | 246-4401 |
| T3R3 WBKP (DAVIS) | see RANGELEY | 864-3326 |
| T3R4 WBKP (STETSONTOWN) | see RANGELEY | 864-3326 |
| T3R5 WBKP (SEVEN PONDS) | see EUSTIS | 246-4401 |
| WASHINGTON | see WILTON | 645-4961 |
| WEST FREEMAN | see STRONG | 684-4594 |
| WYMAN | see EUSTIS | 246-4401 |
| MADRID | see PHILLIPS | 639-3352 |

HANCOCK COUNTY

| | | |
|--------------------|----------------|----------|
| T28MD | see GREAT POND | 584-5860 |
| T34MD | see GREAT POND | 584-5860 |
| T41MD | see GREAT POND | 584-5860 |
| T7SD | see STEUBEN | 546-7209 |
| T8 SD (TOWNSHIP 8) | see ELLSWORTH | 667-2563 |

KENNEBEC COUNTY

| | | |
|----------------|-----------|----------|
| UNITY TOWNSHIP | see UNITY | 948-3763 |
|----------------|-----------|----------|

LINCOLN COUNTY

| | | |
|--------------------------|-------------|----------|
| MUSCONGUS ISLAND (LOUDS) | see BRISTOL | 563-6177 |
|--------------------------|-------------|----------|

OXFORD COUNTY

| | | |
|-----------------------------|---------------|----------|
| ALBANY | see BETHEL | 824-2669 |
| ANDOVER NORTH | see ANDOVER | 392-3302 |
| ANDOVER WEST | see ANDOVER | 392-3302 |
| BACHELDERS GRANT | see GILEAD | 836-3981 |
| C SURPLUS | see ANDOVER | 392-3302 |
| MASON | see BETHEL | 824-2669 |
| *MILTON (PART OF) | see WOODSTOCK | 665-2668 |
| *MILTON (PART OF) | see MILTON | 665-2668 |
| T4R1 WBKP (RICHARDSON) | see ANDOVER | 392-3302 |
| T4R2 WBKP (ADAMSTOWN) | see RANGELEY | 864-3326 |
| T4R3 WBKP (LOWER CUPSUPTIC) | see RANGELEY | 864-3326 |
| T4R4 WBKP (UPPER CUPSUPTIC) | see RANGELEY | 864-3326 |
| T5R3 WBKP (PARKERTOWN) | see RANGELEY | 864-3326 |
| T5R4 WBKP (LYNCHTOWN) | see RANGELEY | 864-3326 |
| TOWNSHIP C | see ANDOVER | 392-3302 |

PENOBSCOT COUNTY

| | | |
|------------------------------|-----------------|----------|
| *ARGYLE | see OLD TOWN | 827-3980 |
| GREENFIELD | see OLD TOWN | 827-3980 |
| IP #3 | see MILLINOCKET | 723-7007 |
| IP #4 | see MILLINOCKET | 723-7007 |
| *KINGMAN | see KINGMAN | 765-3343 |
| PRENTISS | see SPRINGFIELD | 738-5017 |
| T1R6 WELS | see MEDWAY | 746-9531 |
| T1R7 WELS (GRINDSTONE) | see MEDWAY | 746-9531 |
| T2 R1 (GRAND FALLS) | see BURLINGTON | 732-4625 |
| T2R6 WELS (HERSEYTOWN) | see SHERMAN | 365-4260 |
| T2R7 WELS (SOLDIER TOWN) | see MEDWAY | 746-9531 |
| T5 R7 WELS (UPPER SHIN POND) | see PATTEN | 528-2215 |
| T6 R8 WELS | see PATTEN | 528-2215 |
| TAR8 & 9 (LONG A, W SEBOIS) | see MILLINOCKET | 723-7007 |

PISCATAQUIS COUNTY

| | | |
|-------------------------------|-----------------|----------|
| BARNARD | see BROWNVILLE | 965-2561 |
| BLANCHARD | see MONSON | 997-3641 |
| ELLIOTTSVILLE | see WILLIMANTIC | 997-3269 |
| HARFORD'S POINT | see GREENVILLE | 695-2421 |
| MILLINOCKET LAKE | see MILLINOCKET | 723-7007 |
| ORNEVILLE | see MILO | 943-2202 |
| T1R9 WELS | see MILLINOCKET | 723-7007 |
| T2R6 BKP EKR (BIG SQUAW) | see GREENVILLE | 695-2421 |
| T3 R15 WELS (NORTHEAST CARRY) | see GREENVILLE | 695-2421 |
| T3R5 BKP WKR (LITTLE SQUAW) | see GREENVILLE | 695-2421 |
| T4R9 WELS | see BROWNVILLE | 965-2561 |
| T5R13 WELS (CHESUNCOOK) | see GREENVILLE | 695-2421 |
| T5R9 NWP | see BROWNVILLE | 965-2561 |
| T6R8 NWP (WILLIAMSBURG) | see BROWNVILLE | 965-2561 |
| T6R9 NWP (KATAHDIN IRON) | see BROWNVILLE | 965-2561 |
| T7R9 WELS | see BROWNVILLE | 965-2561 |
| TAR13 WELS (FRENCHTOWN) | see GREENVILLE | 695-2421 |
| TAR14 WELS (LILY BAY) | see GREENVILLE | 695-2421 |

SOMERSET COUNTY

| | | |
|--------------------------------------|-------------------|----------|
| *ROCKWOOD | see ROCKWOOD | 534-7539 |
| T1R5 BKP EKR (MOXIE GORE - PART OF) | see THE FORKS | 663-2212 |
| T1R5 BKP EKR (MOXIE GORE - PART OF) | see WEST FORKS | 663-4404 |
| T1R6 BKP EKR (INDIAN STREAM) | see WEST FORKS | 663-4404 |
| *T2R1 BKP WKR (LEXINGTON-PART OF) | see LEXINGTON | 628-3081 |
| *T2R1 BKP WKR (LEXINGTON - PART OF) | see HIGHLAND PLT. | 628-4871 |
| *T2 R1 BKP WKR (LEXINGTON - PART OF) | see NEW PORTLAND | 628-4441 |
| T3 R1 NBKP (LONG POND) | see JACKMAN | 668-2111 |
| T3R7 BKP WKR (PARLIN POND) | see JACKMAN | 668-2111 |
| T4R6 BKP WKR (HOBBS TOWN) | see JACKMAN | 668-2111 |
| T6R1 NBKP (HOLEB) | see JACKMAN | 668-2111 |

WASHINGTON COUNTY

| | | |
|--------------------------|---------------------|----------|
| BROOKTON | see DANFORTH | 448-2321 |
| *EDMUNDS | see EDMUNDS | 726-4674 |
| MARION | see EDMUNDS | 726-4674 |
| T1R3 TS (LAMBERT LAKE) | see VANCEBORO | 788-3854 |
| T10R3 NBPP (FOREST CITY) | see DANFORTH | 448-2321 |
| T14 ED (PLANTATION 14) | see EAST MACHIAS | 255-8598 |
| T18 ED | see EAST MACHIAS | 255-8598 |
| T18 MD | see WESLEY | 255-8859 |
| T19 ED | see EAST MACHIAS | 255-8598 |
| T21 ED (PLANTATION 21) | see PRINCETON | 796-2744 |
| T26 ED | see WESLEY | 255-8859 |
| T29 MD (DEVEREAUX) | see GREAT POND | 584-5860 |
| T30 MD | see WESLEY | 255-8859 |
| T31 MD (DAY BLOCK) | see WESLEY | 255-8859 |
| T5 ND | see GRAND LAKE STR. | 796-5272 |
| T6 ND | see GRAND LAKE STR. | 796-5272 |
| T7R2 NBPP (KOSSUTH) | see TOPSFIELD | 796-2667 |
| TRESCOTT | see WHITING | 733-2027 |

*DOG RECORDERS (see chart for list of addresses)

ANIMAL CONTROL

| | | |
|----------------------------|---|---|
| AROOSTOOK COUNTY: | Aroostook County Sheriff's Department David Cyr, Public Works Director | (800) 432-7842 493-3318 |
| FRANKLIN COUNTY: | Franklin County Sheriff's Department Julie Magoon, County Clerk Franklin County Animal Shelter | (800) 492-0129 778-6614 778-2638 |
| HANCOCK COUNTY: | Hancock County Sheriff's Department Ray A. Bickford, Jr., County Clerk | 667-1404 667-9542 |
| KENNEBEC COUNTY: | (Only one Unorganized Territory-Unity Twp) Kennebec County Sheriff's Department Trudy Lamoreau, County Clerk | (800) 498-1930 622-0971 |
| OXFORD COUNTY: | Oxford County Sheriff's Department Carole G. Mahoney, County Clerk | (800) 482-7433 743-6359 |
| PENOBSCOT COUNTY: | Penobscot County Regional Dispatch Blair Ingraham, EMA Director Argyle/Greenfield - Jim Honnell, ACO Millinocket area - Jeff Daigle, ACO Prentiss/Kingman - Max Lemerick, ACO | 945-4750 945-5636 |
| PISCATAQUIS COUNTY: | Piscataquis County Sheriff's Department Carolyn Doore, County Clerk Ione Wilson, ACO | (800) 432-7372 564-2161 924-0137 |
| SOMERSET COUNTY: | Somerset County Sheriff's Department Robin Poland, County Clerk Kent Stevens, ACO | (800) 452-1933 474-9861 (800)452-1933 |
| WASHINGTON COUNTY: | Washington County Sheriff's Department Joyce Thompson, County Clerk Lester Seeley, ACO | (800) 432-7303 255-3127 726-4689 |

EDUCATION IN THE UNORGANIZED TERRITORY

CONTACT: Richard Moreau, Director
Division of School Operations
23 State House Station
Augusta, Maine 04333-0023
(207) 624-6892
Fax - (207) 624-6891

The Division of School Operations, Maine Department of Education, serves as the administrative unit responsible for education and related services for students residing in the unorganized territory of Maine.

The officials and statistics are as follows:

Dick Moreau is Director of the Division. The administrative staff consists of Nancy Goodwin, Business Manager; Brenda Gross, Secretary; and Laurie Latendresse, Account Clerk I. The Division is responsible for six unorganized operated schools, namely:

Edmunds Consolidated School
Harrison Road
Dennysville, Maine 04628
Telephone: (207) 726-4478
Fax: (207) 726-0932
Principal: Deborah Wood
Enrollment: 87 (Pre-K - Eighth)

Connor Consolidated School
1581 Van Buren Road
Connor Township, Maine 04736
Telephone: (207) 496-4521
Fax: (207) 496-0012
Principal: Steven Anderson
Enrollment: 48 (Pre-K - Sixth)

Patrick Therriault School
US Route 162
PO Box 62
Sinclair, Maine 04779
Telephone: (207) 543-7553
Fax: (207) 543-7570
Principal: Steven Anderson
Enrollment: 29 (Pre-K - Sixth)

Kingman Elementary School
Maple Street
Kingman, Maine 04451
Telephone: (207) 765-2500
Fax: (207) 765-2008
Principal: Shelley Lane
Enrollment: 30 (Pre-K - Fifth)

Benedicta Elementary School
Aroostook Road
Benedicta, Maine 04733
Telephone: (207) 365-4578
Fax: (207) 365-4405
Principal: Shelley Lane
Enrollment: 33 (Pre-K - Fifth)

Rockwood Elementary School
Route 15
PO Box 309
Rockwood, Maine 04478
Telephone: (207) 534-7779
Fax: (207) 534-7750
Principal: Katherine Ryder
Enrollment: 12 (Pre-K - Fifth)

The staff necessary to operate these six schools consists of: four principals, 29 teachers, nine teacher-aides, two guidance counselors, seven janitor/bus drivers, one janitor, two bus drivers, six cooks, and four Clerk Typists. In addition the staff includes 11 bus drivers who transport unorganized territory tuition students to local educational agencies and one Education Specialist III, who serves as the Special Services Coordinator for all unorganized territory students.

The division owns and operates school buses as well as subcontracts with private conveyors to transport students from remote areas to either local educational agencies or to designated school bus stops.

Tuition students, numbering 1,054 (elementary and secondary), are transported to 48 different local educational agencies within proximity of their residences.

The division is responsible for its own payroll and personnel records as well as for processing all expenditures involved in education in the Unorganized Territory system.

FISCAL ADMINISTRATOR OF THE UNORGANIZED TERRITORY

CONTACT: Doreen L. Sheive
Fiscal Administrator of the
Unorganized Territory
Maine Department of Audit
Hallowell Annex
66 State House Station
Augusta, Maine 04333-0066
(207) 624-6250
Fax - (207) 624-6273
Email - doreen.sheive@state.me.us

The Fiscal Administrator of the Unorganized Territory provides information and assistance to the Legislature, the unorganized territory taxpayers, and state and county offices which request funds for providing services in the unorganized territory.

The Fiscal Administrator's primary responsibilities include the review, analysis, and investigation of the budgets and expenditures of all county and state agencies requesting funds from the unorganized territory. This is to ensure the completeness and accuracy of the annual analysis submitted to the joint standing committee of the Legislature having jurisdiction over taxation and to each legislator and office of the County Commissioners having unorganized territory.

In addition, the Fiscal Administrator drafts and submits the annual Municipal Cost Components legislation in order for taxes to be levied; attends and participates in public hearings on county budgets and legislative hearings relative to the unorganized territory; ensures that an annual audit of the unorganized territory fund at the state level is performed; and publishes and distributes an annual financial report to interested taxpayers, legislators, and county commissioners.

The Fiscal Administrator also serves as Chair of the Commission on Municipal Deorganization. The Commission was established to assist, review, recommend, and comment on deorganization procedures as established in Title 30-A, M.R.S.A., Chapter 302. The commission membership consists of the Commissioner of Education or designee, the Fiscal Administrator of the Unorganized Territory or designee, the State Tax Assessor or designee, the Director of the Maine Land Use Regulation Commission or designee, and the county commissioner whose district includes the municipality which is considering deorganization.

FOREST FIRE PROTECTION IN THE UNORGANIZED TERRITORY

CONTACT: Tom Parent
Forest Fire Control Division
Maine Department of Conservation
22 State House Station
Augusta, Maine 04333-0022
(207) 287-4990
Fax - (207) 287-8422

The Forest Fire Control Division of the Maine Department of Conservation, provides forest fire protection to the unorganized territory. This includes fire prevention, fire detection, fire suppression, fire planning and the maintenance of forest fire equipment in first response condition. State laws are enforced concerning fire prevention, timber trespass, use of ATVs, land use regulations and forest practices activities.

For 2000, forest fire activity was as follows:

| | |
|----------------|----|
| Lightning | 30 |
| Incendiary | 25 |
| Railroads | 1 |
| Campfires | 13 |
| Debris Burning | 16 |
| Smoking | 18 |
| Children | 2 |
| Machine Use | 25 |
| Miscellaneous | 5 |

GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

CONTACT: Cindy Boyd, Manager
General Assistance
Maine Department of Human Services
11 State House Station
Augusta, Maine 04333-0011
(207) 287-3097
Fax - (207) 287-5096

Pursuant to Title 22, M.R.S.A., Section 4312, residents of the unorganized territory shall be eligible for general assistance in the same manner as residents of a municipality. Either through individual agents or surrounding municipalities, a program is provided whereby residents of the unorganized territory may be deemed eligible to receive assistance for basic necessities which include food, clothing, shelter, fuel, electricity, non-elective medical services as recommended by a physician, non-prescription drugs, telephone when it is necessary for medical reasons, and any other commodity or service determined to be essential. These services are provided on a 30-day basis at a time.

The following is a list of agents/municipalities who the Department of Human Services has contracted with to handle general assistance requests within the unorganized territory along with their assigned townships:

AGENT/MUNICIPALITY

TOWNSHIP

Rebecca Cropley
PO Box 252
Vanceboro, Maine 04491
788-3834

Lambert Lake (Washington County)

Joyce Hoyt
48 North Main Street
Bryant Pond, Maine 04219
665-2716

Milton (Oxford County)

Rae Ann Oakes
HCR 69, Box 333
Cutler, Maine 04626
259-2091(H)
255-6116 (O)

Edmunds (all Washington County)
Marion
Trescott
Township 14

Marie Picard
PO Box 58
Sinclair, Maine 04779
543-6233 or 543-6117

T17-R4 (all Aroostook County)
T17-R5
T16-R4

AGENT/MUNICIPALITY

TOWNSHIP

Elsie Cunningham
RR 1 Box 115
Princeton, Maine 04668
796-2202

Jacquelyn Roach
17 Veazie Villas
Chase Road
Veazie, Maine 04401-6977
942-3656

Robert Sessions
165 Old Stage Road
Norway, Maine 04268
743-2197

Frances Speed
RR 2 Box 288
Bradford, Maine 04410
327-2244

Joyce Brackett
PO Box 82
Danforth, Maine 04424
448-2415

Monson
997-3641

Bingham
672-4040

Caribou
493-3324

Greenville
695-2421

Millinocket
723-7007

Plantation 21 (Washington County)

Kingman (Penobscot County)
Benedicta (Aroostook County)
Molunkus (Aroostook County)
Silver Ridge (Aroostook County)
T2-R6 (Penobscot County)
Greenfield (Penobscot County)
Argyle (Penobscot County)
Prentiss Plt. (Penobscot County)

Albany (both Oxford County)
Mason

Orneville (Piscataquis County)

Brookton (Washington County)

Blanchard (both Piscataquis County)
Elliottsville

Concord (Somerset County)

Connor (Aroostook County)

Rockwood (Somerset County)
Little Squaw (Piscataquis County)

T3 & T4-Indian Purchase (all Penobscot
Cty.)
Smith Pond
South Twin Lake
Lake Ambjejus
27

AGENT/MUNICIPALITY

TOWNSHIP

Phillips
639-3352

Medway
746-9531

New Portland
628-4441

Jackman
668-4125

Gilead
836-3981

Houlton
532-7111

Brownville
965-2561

Ellsworth
667-2563

Van Buren
868-2886

Wilton
645-4961

Blaine
425-2611

Springfield
738-5017

Burlington
732-3985

Linneus
532-6182

Freeman (All Franklin County)
Salem
Madrid

Grindstone (both Penobscot County)
Soldier Town

Lexington (Somerset County)

Long Pond (Somerset County)

Perkins (Franklin County)
Riley (Oxford County)

Soldier Pond (Aroostook County)

T5-R9 (Piscataquis County)
T6-R8 - Williamsburg (Penobscot County)

Township 8 (Hancock County)

T17-R3 (Aroostook County)

Washington (Franklin County)

E Plantation (Aroostook County)

Mattamiscontis (Penobscot County)

Grand Falls (Penobscot County)

TA-R2 (Aroostook County)

AGENT/MUNICIPALITY

TOWNSHIP

Stockholm
896-5659

T16-R4 (Aroostook County)

Ashland
435-2311

T11-R4 - Squapan (Aroostook County)

Eustis
246-4008

Wyman (Franklin County)

Unity
948-3763

Unity Township (Kennebec County)

LAND USE REGULATION COMMISSION

CONTACT: John Williams, Director
Maine Department of Conservation
Land Use Regulation Commission
22 State House Station
Augusta, Maine 04333-0022
(207) 287-2631
Fax - (207) 287-7439

The Maine Land Use Regulation Commission (LURC) was established in 1971 to serve as the planning and zoning board for the state's unorganized townships that have no form of local government; for plantations, which have limited local government but have chosen not to administer local land use controls; and for some towns that choose not to administer such controls at the local level despite having the option to do so. The Commission is responsible for promoting public health, safety and general welfare by encouraging the appropriate well-planned use of the resources within its jurisdiction and by guiding land use activities.

The Commission's responsibilities are to prepare a comprehensive land use plan for its jurisdiction, to prepare land use standards for each zoning district, to review applications for development, and to enforce compliance with those standards.

The Maine Land Use Regulation Commission is governed by a seven-member independent decision-making body, with members appointed by the Governor subject to review by the Joint Standing Committee on Agriculture, Conservation and Forestry and approval by the Legislature. Four members must be residents of the Commission's jurisdiction. Commissioners serve four-year staggered terms. The Commission has a staff of 26, including an Executive Director.

The Commission makes decisions on permit applications, enforcement actions, zoning boundaries and land use standards at regular meetings held monthly at locations in or near its jurisdiction. The Commission also holds public hearings and informational meetings as needed.

In Fiscal Year 1999, the Commission opened its second full service regional office in Ashland. In addition it revised its rules governing nonconforming structures and uses, and continued to adopt new zoning maps in Washington, Hancock, and Somerset Counties to identify new wetland zones. 1,418 permits were issued and 898 compliance investigations were conducted. The permit inventory was reduced to 153. As of December 1998 average permit processing times were 50% the duration of those in 1990.

The following publications are available, at no charge, by contacting LURC directly:

Subdividing in the Wildlands of Maine

Comprehensive Land Use Plan for the Unorganized Areas of the State of Maine - 1997

Statutes Administered by LURC

Land Use Districts and Standards

A Guide to Creative Site Planning in the Unorganized Areas of Maine

Erosion Control on Logging Jobs

TAXATION IN THE UNORGANIZED TERRITORY

CONTACT: Bob Doiron
Supervisor, Unorganized Territory
Property Tax
Maine Revenue Services
24 State House Station
Augusta, Maine 0433-0024
(207) 287-2011
Fax - (207) 287-6396

The Maine Revenue Services, Property Tax Division is responsible for the assessment and collection of all property taxes within the Unorganized Territory Tax District.

The Service also maintains control of vehicle and boat excise taxes for the unorganized territory. It appoints agents/municipalities as excise tax collectors.

Paying your vehicle/boat excise taxes to an authorized collector in your area is very important. Since your mailing address may differ from your residence, you should make the collector aware of your local residency so that the excise tax is not mistakenly placed with the town's funds.

The county in which the unorganized territory is located ultimately receives the excise tax revenue. The county officials, at budget time, allocate this revenue to decrease the tax commitment, thereby reducing your property taxes. The excise taxes collected and transferred to the counties for Fiscal Year 1999 was 742,851.

The following is a list of excise tax collectors by county:

| <u>AROOSTOOK COUNTY</u> | |
|---|---|
| <u>COLLECTOR</u> | <u>TOWNSHIP</u> |
| New Canada Tax Collector (834-4004) 27 Thibeault Road New Canada 04743 | T17-R5 WELS, T16-R5 WELS |
| St. Agatha Town Office (543-7305) 419 Main Street St. Agatha, Maine 04772 | T17-R4 WELS (Sinclair) |
| Tax Collector (834-3090) Town of Fort Kent 111 West Main Street Fort Kent, Maine 04743 | T14-R15 WELS, T15-R15 WELS, T14-R16 WELS, T20-R11 & 12 WELS, T18-R13, T12-R12 (Big Twenty) |

AROOSTOOK COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

Tax Collector (444-5566)
Winterville Plantation
Quimby, Maine 04770

T14-R6 WELS, T15-R6 WELS,
T14-R8

Tax Collector (493-3324)
City of Caribou
25 High Street
Caribou, Maine 04736

Connor, T11-R4

Tax Collector (896-5659)
Town of Stockholm
School Street
Stockholm, Maine 04783

T16-R4 WELS, T16-R5 WELS,
T17-R3

Tax Collector (365-4260)
Town of Sherman
School Street
Sherman, Maine 04776

Silver Ridge, Benedicta

Tax Collector (736-2464)
Town of Mattawamkeag
Main Street
Mattawamkeag, Maine 04459

TA-R5 WELS (Molunkus)

Tax Collector (532-6182)
Town of Linneus
Route 2
Houlton, Maine 04730

TA-R2 WELS

Tax Collector (425-2611)
Town of Blaine
Main Street
Blaine, Maine 04734

E Township

Tax Collector (435-2311)
Town of Ashland
Bridgham Street
Ashland, Maine 04732

T10-R4 WELS (Squapan), T11-R4,
T11-R14 (Clayton Lake), T13-R10

Tax Collector (528-2215)
28 Katahdin Street
Patten, Maine 04765

T9-R5 WELS

FRANKLIN COUNTY

COLLECTOR

TOWNSHIP

Tax Collector (265-4637)
Town of Kingfield
School Street
Kingfield, Maine 04947

Salem

Tax Collector (246-4401)
Town of Eustis
Main Street
Stratton, Maine 04982

Jim Pond, Lang, Wyman, Coburn Gore,
Seven Ponds, Chain of Ponds, Alder
Stream, and Kibby Township

Tax Collector (684-4002)
Town of Strong
Lower Main Street
Strong, Maine 04983

Freeman

Tax Collector (585-2348)
Town of Weld
Mill Street
Weld, Maine 04285

Perkins

Tax Collector (645-4961)
Town of Wilton
158 Weld Road
Wilton, Maine 04294

Washington

Tax Collector (864-3326)
Town of Rangeley
2 School Street
Rangeley, Maine 04970

Davis, Stetsontown, Lang

Tax Collector (639-5326)
Town of Phillips
Main Street
Phillips, Maine 04966

Madrid

HANCOCK COUNTY

Tax Collector (546-7209)
Town of Steuben
294 US Rte 1
Steuben, Maine 04680

T7 SD, All Islands

HANCOCK COUNTY (CONT'D)
COLLECTOR TOWNSHIP

| | |
|--|---|
| Tax Collector (584-5860) Town of Great Pond PO Box 27 Aurora, Maine 04408 | T32 MD, T34 MD, T28 MD, T41 MD, T22 MD |
|--|---|

| | |
|---|-------|
| Hancock County Treasurer (667-8272) Court House 60 State Street Ellsworth, Maine 04605 | T8 SD |
|---|-------|

| | |
|--|-------|
| Tax Collector (732-3768) Town of Burlington PO Box 70 Burlington, Maine 04417 | T3 ND |
|--|-------|

KENNEBEC COUNTY

| | |
|---|----------------|
| Tax Collector (948-3763) Town of Unity Main Street, Clifford Common Unity, Maine 04988 | Unity Township |
|---|----------------|

KNOX COUNTY

| | |
|---|-------------|
| Clerk of Knox County (594-0420) 62 Union Street Rockland, Maine 04841 | All Islands |
|---|-------------|

LINCOLN COUNTY

| | |
|---|--------------------------|
| Tax Collector (563-8001) Town of Bristol Rte. 130 Bristol, Maine 04539 | Louds Island (Muscongus) |
|---|--------------------------|

OXFORD COUNTY

| | |
|---|---------------|
| Tax Collector (824-2669) Town of Bethel 19 Main Street Bethel, Maine 04217 | Albany, Mason |
|---|---------------|

OXFORD COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

Tax Collector (824-3123)
Town of Newry
Bear River Road
Newry, Maine 04261

Riley, Grafton

Tax Collector (392-3302)
Town of Andover
17 Stillman Road
Andover, Maine 04216

Andover North, Andover West,
C Surplus, Township C, Richardson Twp

Tax Collector (665-2668)
Town of Woodstock
26 Monk Avenue
Bryant Pond, Maine 04219

Milton

Tax Collector (864-3326)
Town of Rangeley
3 School Street
Rangeley, Maine 04970

Lower Cupsuptic, Lynchtown, Upper
Cupsuptic, Adamstown, Parkertown

PENOBSCOT COUNTY

Tax Collector (732-4112)
Town of Howland
8 Main Street
Howland, Maine 04448

T1-R7 NWP (Mattamiscotis)

Tax Collector (827-3961)
City of Old Town
51 North Brunswick Street
Old Town, Maine 04468

Argyle, Greenfield

Tax Collector (732-3985)
Town of Burlington
PO Box 70
Burlington, Maine 04417

Grand Falls, Summit, T3-R1

Tax Collector (365-4260)
Town of Sherman
School Street
Sherman Mills, Maine 04776

Herseytown

PENOBSCOT COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

Tax Collector (723-7006)
Town of Millinocket
197 Penobscot Avenue
Millinocket, Maine 04462

T3-1P, T4-1P, T3-R9 NWP,
T1-R8 WELS, TA-R8 & 9 (Long A),
TA-R7 WELS, Hopkins Academy
Grant, T2-R9 NWP, T3-R8 WELS

Denise Worster (765-3343)
Kingman, Maine 04451

Kingman, Prentiss

Tax Collector (746-9531)
Town of Medway
School Street
Medway, Maine 04460

T1-R7 WELS (Grindstone),
T1-R6 WELS, T2-R7 WELS
(Soldier Town)

Tax Collector (528-2215)
Town of Patten
28 Katahdin Street
Patten, Maine 04765

T2-R6 WELS, T5-R7 WELS,
T6-R8 WELS, T6-R7 WELS

PISCATAQUIS COUNTY

Tax Collector (723-7006)
Town of Millinocket
197 Penobscot Avenue
Millinocket, Maine 04462

Millinocket Lake, T1-R9 WELS,
TA-R10 WELS, T1-R10 WELS,
T2-R10 WELS, T1-R11 WELS,
T2-R11 WELS, T2-R9 WELS

Tax Collector (695-3587)
8 South Street
Shirley, Maine 04485

Harford's Point, Big Moose, Little
Moose, Frenchtown, Lily Bay,
Chesuncook, N.E. Carry, T6-R11

Tax Collector (943-2202)
Town of Milo
Pleasant Street
Milo, Maine 04463

Orneville

Tax Collector (965-2561)
Town of Brownville
Central Square
Brownville, Maine 04414

T6-R8 NWP (Williamsburg), T5-R9
NWP, T6-R9 NWP (Katahdin Iron
Works), Barnard, T7-R9 WELS,
T4-R9 WELS

Tax Collector (997-3269)
Town of Willimantic
RFD 2 Box 134
Guilford, Maine 04443

Elliottsville

PISCATAQUIS COUNTY (CONT'D)
COLLECTOR TOWNSHIP

Elvira Hobart (997-3240)
RR1 Box 70
Abbot Village, Maine 04406

Blanchard

SOMERSET COUNTY

Diane Emery (628-3081)
Box 455
North New Portland, Maine 04961

Lexington

Tax Collector (668-2111)
Town of Jackman
365 Main Street
Jackman, Maine 04945

Long Pond, Parlin Pond, Holeb,
Hobbstown, Attean, Big Six,
Johnson Mtn., T5-R7, T3-R5,
T3-R4 (Hammond), T7-R16

Town of Moscow (672-4834)
110 Canada Road
Moscow, Maine 04920

Concord

Kristin Munster (534-7539)
Box 183
Rockwood, Maine 04478

Rockwood

Tax Collector (663-4452)
Lake Moxie Road
PO Box 39
The Forks, Maine 04985

Indian Stream Twp., Moxie Gore,
Mayfield, T2-R3

WASHINGTON COUNTY

Tax Collector (796-5157)
Town of Topsfield
48 North Road
Topsfield, Maine 04490

Kossuth

Tax Collector (255-8859)
Town of Wesley
HCR 71, Box 300
Wesley, Maine 04686

T32 MD, T30 MD, T26 ED, T18 MD
T31 MD

| <u>WASHINGTON COUNTY (CONT'D)</u> | |
|-----------------------------------|-----------------|
| <u>COLLECTOR</u> | <u>TOWNSHIP</u> |

Tax Collector (448-2321)
 Town of Danforth
 Central Street
 Danforth, Maine 04424

Brookton, Forest City

Tax Collector (733-2341)
 Town of Lubec
 40 School Street
 Lubec, Maine 04652

Trescott

Tax Collector (788-3885)
 Town of Vanceboro
 PO Box 24
 Vanceboro, Maine 04491

Lambert Lake

Rena Kneeland (796-2852)
 Box 275
 Princeton, Maine 04668

T21 ED

Tax Collector (796-2001)
 Grand Lake Stream Plantation
 Grand Lake Stream, Maine 04637

T5 ND, T6 ND

Roberta Seeley (726-4674)
 RR1 Box 53
 Dennysville, Maine 04628

Edmunds

Tax Collector (584-3451)
 Town of Great Pond
 PO Box 27
 Aurora, Maine 04408

T29 MD

Tax Collector (255-8598)
 Town of East Machias
 Rt. 1
 East Machias, Maine 04630

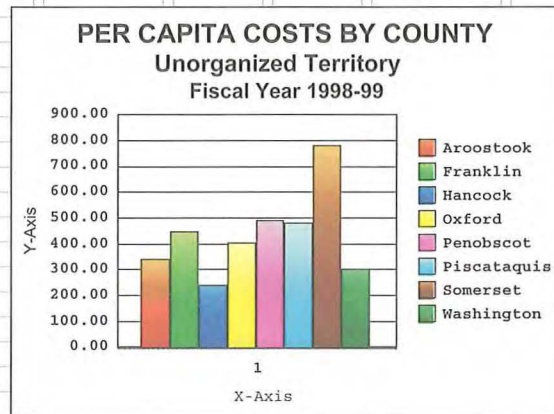
T14, T18 ED, T19 ED, Marion

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**UNORGANIZED TERRITORY INFORMATION
FISCAL YEAR 1999-2000**

| Tax Code | County | Resident Population | Number of Building Accts | Taxable Acreage | Miles of Road | | Taxable Valuation | % of Total Valuation | FY1998-99 Tax Assessment | Cost Per Capita |
|-----------------|---------------|--------------------------------|-------------------------------------|----------------------------|----------------------|---------------|------------------------------|---------------------------------|-------------------------------------|----------------------------|
| | | | | | Summer | Winter | | | | |
| 03 | Aroostook | 1,647 | 2,506 | 2,455,948.92 | 46.01 | 55.89 | 429,932,871 | 23.7% | 559,693 | 339.83 |
| 07 | Franklin | 880 | 955 | 411,560.29 | 33.37 | 45.25 | 99,611,028 | 5.5% | 393,092 | 446.70 |
| 09 | Hancock | 215 | 762 | 267,043.54 | 9.18 | 12.1 | 58,616,917 | 3.2% | 51,136 | 237.84 |
| 11 | Kennebec | 31 | 14 | 6,084.02 | 1.72 | 1.72 | 1,951,721 | 0.1% | 6,000 | 193.55 |
| 13 | Knox | 0 | 95 | 1,152.98 | 0 | 0 | 6,262,013 | 0.3% | 0 | 0.00 |
| 15 | Lincoln | 1 | 37 | 1,441.20 | 0.85 | 0.85 | 4,676,036 | 0.3% | 0 | 0.00 |
| 17 | Oxford | 655 | 802 | 326,356.11 | 56.27 | 45.35 | 108,005,165 | 5.9% | 264,304 | 403.52 |
| 19 | Penobscot | 1,449 | 1,777 | 772,187.87 | 59.35 | 124.32 | 173,497,937 | 9.6% | 708,695 | 489.09 |
| 21 | Piscataquis | 843 | 2,716 | 1,729,623.17 | 71.64 | 75.67 | 431,148,138 | 23.7% | 405,334 | 480.82 |
| 25 | Somerset | 781 | 2,126 | 1,626,624.33 | 49.54 | 64.73 | 376,109,701 | 20.7% | 611,029 | 782.37 |
| 27 | Waldo | 0 | 4 | 103.60 | 0 | 0 | 493,290 | 0.0% | 0 | 0.00 |
| 29 | Washington | 1,315 | 1,637 | 670,967.16 | 72.19 | 100.12 | 125,420,137 | 6.9% | 399,785 | 304.02 |
| | | 7,817 | 13,431 | 8,269,093.19 | 400.12 | 526.00 | 1,815,724,954 | 100.0% | 3,399,068 | 434.83 |



Mount Katahdin from Benedicta



Silver Ridge Cemetery



Photos by Doreen Sheive

AROOSTOOK COUNTY

County Seat: Houlton
Unorganized Territory Area: 3,963.34 square miles
2000 Unorganized Territory Population: 1,647
Number of Unorganized Territory Townships: 108

County Office

144 Sweden Street
Suite 1
Caribou 04736-2137

Fax: 493-3491 493-3318

Commissioners

Norman L. Fournier, Chair (District includes Connor)
PO Box 1141
Soldier Pond 04781

Fax: 444-5520 444-5116

Paul J. Underwood (District includes N.W. Aroostook and Square Lake)
23 Burlock Road
Presque Isle 04769

764-4331

Paul J. Adams (District includes Benedicta and E Plantation)
Katahdin Trust
PO Box 1017
Houlton 04730

532-4277

County Administrator: Roland D. Martin
Sheriff: Theodore L. St. Pierre
Treasurer: Wilfred J. Bell
Register of Deeds:

Fax: 493-3491 493-3318
Fax: 532-7319 532-3471
Fax: 493-3491 493-3318

Louise Caron (North)

Fax: 834-3138 834-3925

Mary C. Bennett (South)

Fax: 532-1506 532-1500

Judge of Probate: James P. Dunleavy

Fax: 532-7319 532-1502

Register of Probate: Joanne M. Carpenter

Fax: 532-7319 532-1502

EMA Director: Vernon Ouellette

Fax: 328-4205 328-4480

Unorganized Territory Public Works Dir.: David Sokolich

Fax: 328-4205 328-4201

District Attorney: Neale T. Adams, Esq.

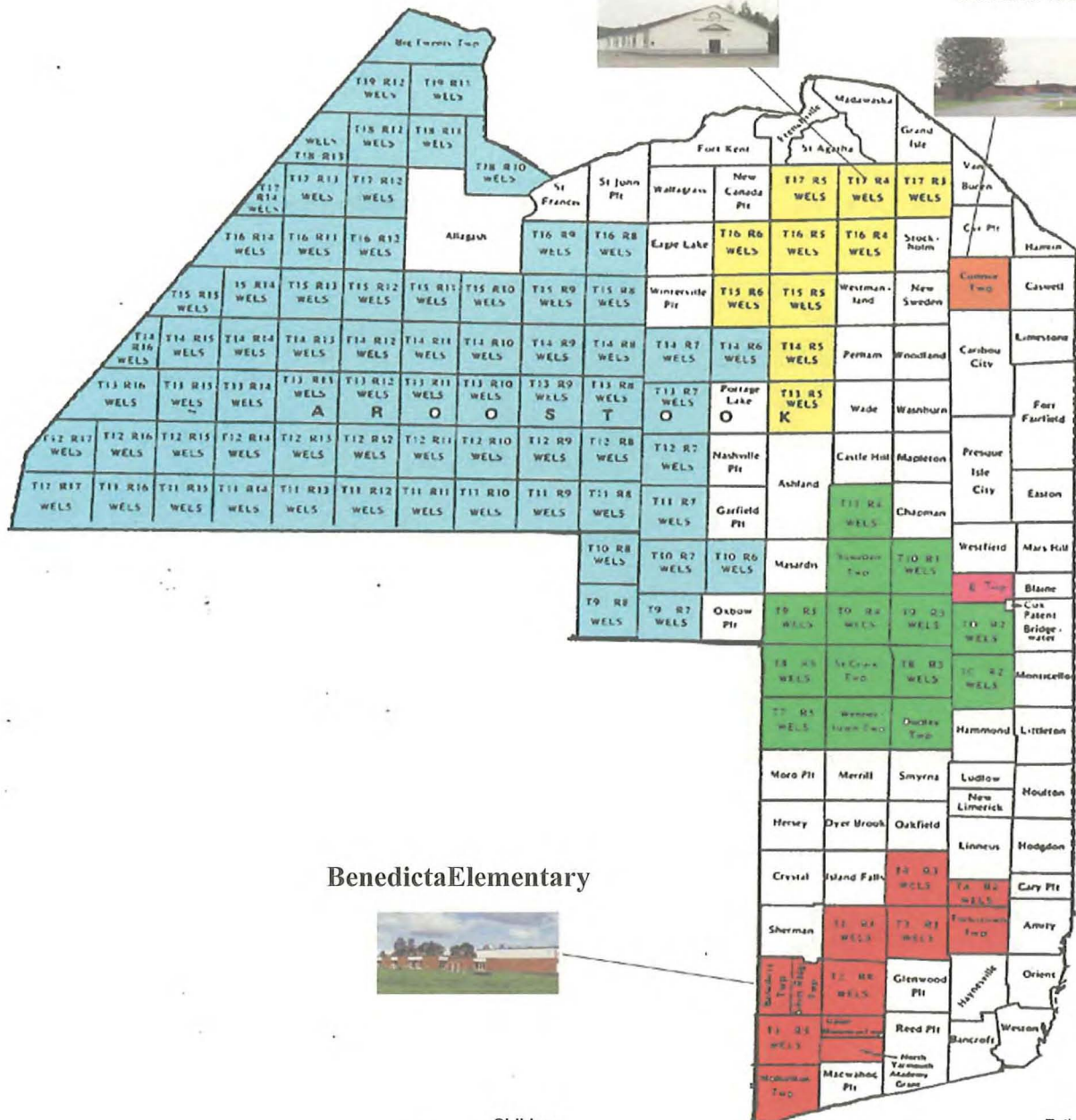
Fax: 493-3493 498-2557

| UNORGANIZED TERRITORY | | | |
|---|------------|-----------|---------------|
| AROOSTOOK COUNTY | | | |
| STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE | | | |
| BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND | | | |
| YEAR ENDED JUNE 30, 2000 | | | |
| | | | Variance |
| | | | Favorable |
| | Budget | Actual | (Unfavorable) |
| SOURCES OF FINANCIAL RESOURCES | | | |
| REVENUES | | | |
| Local property taxes - general | \$ 559,693 | 559,693 | 0 |
| Local property taxes - county | 493,421 | 493,421 | 0 |
| State assistance | 48,900 | 52,347 | 3,447 |
| Excise taxes | 140,000 | 161,554 | 21,554 |
| Snowmobile revenue | 1,400 | 18,651 | 17,251 |
| Interest on deposits | 10,000 | 13,228 | 3,228 |
| Other | 100 | 60 | (40) |
| | 1,253,514 | 1,298,954 | 45,440 |
| USE OF FINANCIAL RESOURCES | | | |
| EXPENDITURES | | | |
| County tax | 493,421 | 493,421 | 0 |
| Roads and bridges | 156,350 | 155,564 | 786 |
| Snow removal | 179,375 | 167,264 | 12,111 |
| Solid waste disposal | 111,975 | 91,904 | 20,071 |
| Fire protection | 68,095 | 65,670 | 2,425 |
| Ambulance services | 35,400 | 31,693 | 3,707 |
| Administration | 25,000 | 25,077 | (77) |
| Appropriations to capital outlays | 188,275 | 188,275 | 0 |
| Street lights | 5,285 | 5,399 | (114) |
| Snowmobile trails | 1,400 | 16,201 | (14,801) |
| Recreation | 17,200 | 16,175 | 1,025 |
| Northern Maine Development Commission | 11,030 | 11,028 | 2 |
| Senior citizens | 5,980 | 7,211 | (1,231) |
| Cemeteries | 1,350 | 1,050 | 300 |
| Polling places | 3,700 | 11,358 | (7,658) |
| Audit | 1,500 | 1,500 | 0 |
| Animal control | 500 | 500 | 0 |
| Other | 2,106 | 1,904 | 202 |
| | 1,307,942 | 1,291,194 | 16,748 |
| NET INCREASE (DECREASE) IN FUND BALANCE | | | |
| FROM OPERATIONS | (54,428) | 7,760 | 62,188 |
| OTHER SOURCES | | | |
| Transfer from surplus | 54,428 | 0 | (54,428) |
| Appropriations in excess of capital outlays | 0 | 60,852 | 60,852 |
| NET (DECREASE) IN FUND BALANCE | \$ 0 | 68,612 | 68,612 |
| FUND BALANCE - JULY 1, 1999 | | 222,521 | |
| FUND BALANCE - JUNE 30, 2000 | | 291,133 | |

AROOSTOOK COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS

Patrick Theriault School

Connor School



Benedicta Elementary



| | Population | | Children | | | Adult | Homes | | Estimated |
|-------------|------------|-------|--------------------------------|---------------------------|----------------------------|---------------------|---------------|----------|-------------------------------------|
| | 1990 | 2000 | Prior School 0 to 4 yrs. | Elementary 5 to 14 yrs | Secondary 15 to 19 yrs. | Voter Population | Year Round | Seasonal | 2.39 Home Avg. Non- Residents |
| Aroostook: | | | | | | | | | |
| Central* | 117 | 95 | 4 | 5 | 3 | 84 | 50 | 297 | 710 |
| Connor | 468 | 424 | 21 | 74 | 19 | 312 | 190 | 3 | 7 |
| Northwest | 45 | 27 | 0 | 1 | 1 | 25 | 14 | 289 | 691 |
| South** | 404 | 486 | 9 | 76 | 53 | 363 | 201 | 270 | 645 |
| Square Lake | 564 | 615 | 22 | 60 | 32 | 508 | 317 | 789 | 1,886 |
| | 1,598 | 1,647 | 56 | 216 | 108 | 1,292 | 772 | 1,648 | 3,939 |

*E Township deorganized June, 1990 and population added to Central (2000 census)

**Benedicta deorganized February, 1987 and population added to South

Height of the Land Looking Down on Mooselookmeguntic Lake



Photos by Melissa Winchenbach

FRANKLIN COUNTY

County Seat: Farmington
Unorganized Territory Area: 696.32 square miles
2000 Unorganized Territory Population: 880
Number of Unorganized Territory Townships: 27

County Office

Franklin County Courthouse
140 Main Street
Farmington 04938

Fax: 778-5899 778-6614

Commissioners

Gary T. McGrane, Chair (District contains no unorg. terr.) Fax: 897-2714 645-3382
RFD 2, Box 6910 897-5423
Jay 04239

Frederick W. Hardy (District contains no unorganized territory) 778-4320
879 Weeks Mills Road
New Sharon 04955

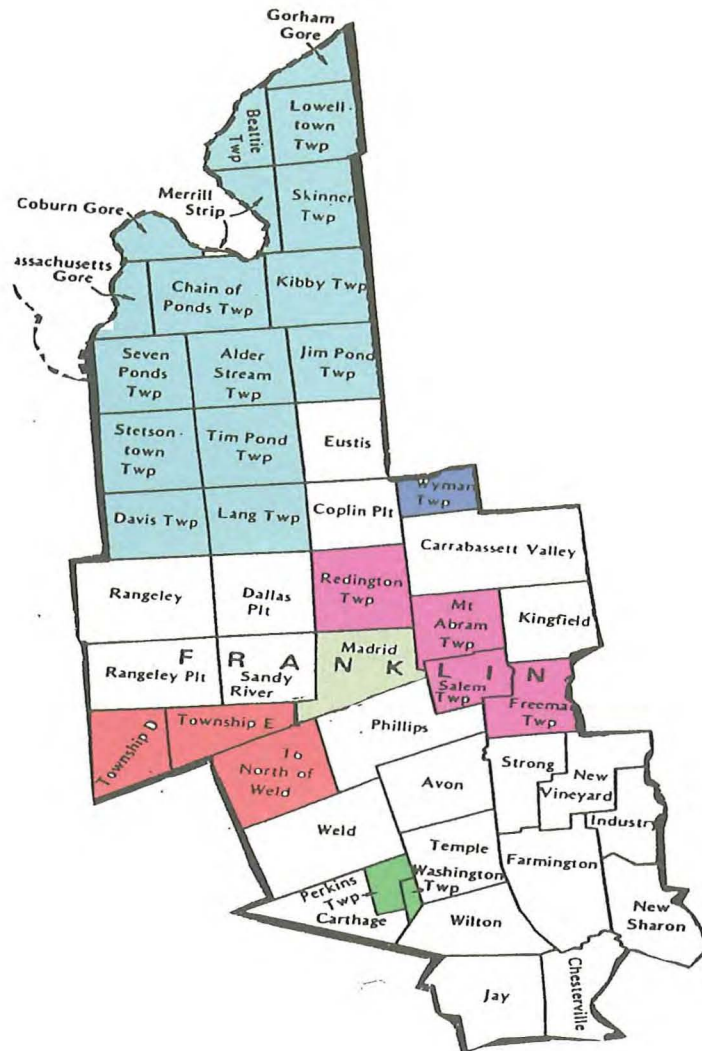
Meldon H. Gilmore (District includes all of the unorganized territory) 265-2242
RR 1, Box 1730
Kingfield 04947

| | | |
|--|---------------|----------|
| County Clerk: Julia (Julie) Magoon | Fax: 778-5899 | 778-6614 |
| Sheriff: Dennis C. Pike | Fax: 778-6485 | 778-2680 |
| Treasurer: Karen Robinson | Fax: 778-5899 | 778-6614 |
| Register of Deeds: Susan A. Black | Fax: 778-5899 | 778-5889 |
| Judge of Probate: Richard M. Morton | Fax: 778-5899 | 778-5888 |
| Register of Probate: Joyce S. Morton | Fax: 778-5899 | 778-5888 |
| EMA Director: Clyde Barker | Fax: 778-5892 | 778-5892 |
| District Attorney: Norman R. Croteau, Esq. | Fax: 778-5893 | 778-5890 |

**UNORGANIZED TERRITORY
FRANKLIN COUNTY
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2000**

| | | | Variance |
|--|---------------|---------------|----------------------|
| | | | Favorable |
| | <u>Budget</u> | <u>Actual</u> | <u>(Unfavorable)</u> |
| Revenues: | | | |
| Taxes - Assessment | \$ 393,092 | 393,092 | 0 |
| Taxes - Excise | 48,000 | 64,064 | 16,064 |
| State of Maine: | | | |
| Local Road Assistance | 42,000 | 42,852 | 852 |
| Snowmobile Reimbursement | 300 | 289 | (11) |
| Other revenues: | | | |
| Investment income | 0 | 10,017 | 10,017 |
| Other | 0 | 8686.09 | 8,686 |
| Total Revenues | 483,392 | 519,000 | 35,608 |
| Expenditures | | | |
| Roads and bridges | 150,500 | 161,249 | (10,749) |
| Snow removal | 180,722 | 198,270 | (17,548) |
| Dumps | 64,958 | 56,035 | 8,923 |
| Fire protection | 31,280 | 26,112 | 5,168 |
| Animal control | 200 | 0 | 200 |
| Cemeteries | 2,620 | 2,745 | (125) |
| Ambulance | 19,749 | 18,194 | 1,555 |
| Street lights | 500 | 451 | 49 |
| Administration | 25,600 | 20,998 | 4,602 |
| Capital reserves | 61,500 | 83,265 | (21,765) |
| Total Expenditures | 537,629 | 567,319 | (29,690) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (54,237) | (48,319) | 5,918 |
| Fund Balance - Beginning | | 291,129 | |
| Fund Balance - Ending | | 242,810 | |

FRANKLIN COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



| Franklin: | Population | | Children | | | Adult Voter Population | Homes | | Estimated 2.39 Home Avg. Non- Residents |
|--------------|------------|------|--------------------------------|---------------------------|----------------------------|------------------------------|---------------|----------|--|
| | 1990 | 2000 | Prior School 0 to 4 yrs. | Elementary 5 to 14 yrs | Secondary 15 to 19 yrs. | | Year Round | Seasonal | |
| East Central | 459 | 526 | 27 | 89 | 36 | 387 | 234 | 116 | 277 |
| North | 21 | 41 | 0 | 9 | 2 | 30 | 19 | 262 | 626 |
| South | 56 | 70 | 2 | 15 | 6 | 48 | 28 | 13 | 31 |
| West Central | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29 | 69 |
| Wyman | 65 | 70 | 1 | 7 | 2 | 61 | 48 | 112 | 268 |
| Madrid* | 178 | 173 | 10 | 27 | 6 | 132 | 79 | 129 | 308 |
| | 779 | 880 | 30 | 120 | 46 | 526 | 329 | 532 | 1,580 |

*Madrid deorganization effective July, 2000

From Eagle Island Looking West Toward the Camden Hills



Photo by Commissioner Dennis Damon

HANCOCK COUNTY

County Seat: Ellsworth
Unorganized Territory Area: 485.96 square miles
2000 Unorganized Territory Population: 215
Number of Unorganized Territory Townships/Islands: 46

County Office
50 State Street
Ellsworth 04605

Fax: 667-1412 667-9542

Commissioners

Dennis S. Damon (District contains no unorganized territory) 667-9629
RFD 1, Box 222 759-2718
Ellsworth 04605

Kenneth Shea (District includes Central, East, and Northwest unorg. territory) 667-2904
18 Sunset Park Road 667-2373
Ellsworth 04605

Percy L. Brown, Jr. (District contains unorg. territory islands) Fax: 348-6066 348-6019
653 Sunset Road 348-2247
Deer Isle 04627

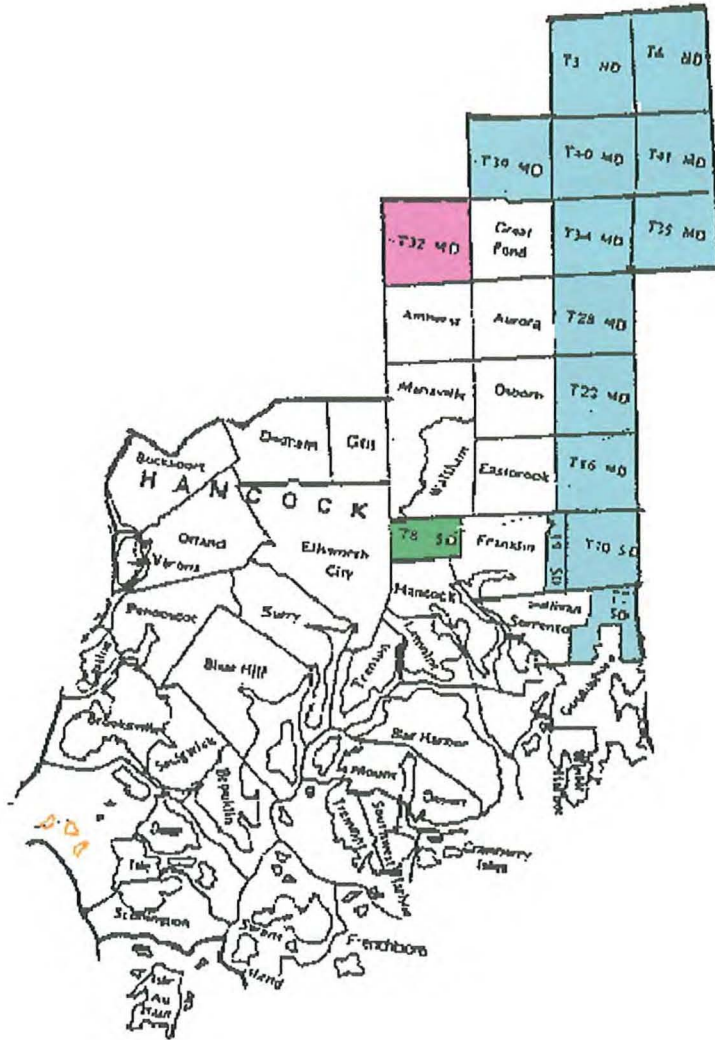
| | | |
|--|---------------|----------|
| County Clerk: Ray A. Bickford, Jr. | Fax: 667-1412 | 667-9542 |
| Sheriff: William F. Clark | Fax: 667-7516 | 667-1404 |
| Treasurer: Robert F. Lakin | Fax: 667-1414 | 667-8272 |
| Register of Deeds: Marilyn Hanscom | Fax: 667-1410 | 667-8353 |
| Judge of Probate: James Patterson | | 667-8434 |
| Register of Probate: Margaret C. Lunt | | 667-8434 |
| EMA Director: Ralph E. Pinkham | Fax: 667-1406 | 667-8126 |
| District Attorney: Michael E. Povich, Esq. | Fax: 667-0784 | 667-4621 |

**UNORGANIZED TERRITORY
HANCOCK COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
YEAR ENDED JUNE 30, 2000**

| | | | Variance Favorable (Unfavorable) |
|--|---------------|---------------|--|
| | <u>Budget</u> | <u>Actual</u> | |
| Revenues: | | | |
| General property | \$ 51,136 | 51,136 | 0 |
| Excise taxes | 10,000 | 16,415 | 6,415 |
| Intergovernmental revenues | 12,792 | 12,778 | (14) |
| Miscellaneous revenues | 1,100 | 5,109 | 4,009 |
| Total Revenues | 75,028 | 85,438 | 10,410 |
| Expenditures: | | | |
| Roads and bridges | 7,875 | 5,599 | 2,276 |
| Snow removal | 34,680 | 34,230 | 450 |
| Solid waste removal | 26,660 | 24,538 | 2,122 |
| Fire protection | 11,500 | 8,500 | 3,000 |
| Administration | 7,673 | 6,453 | 1,220 |
| Snowmobile club | 1,500 | 1,500 | 0 |
| Ferry transportation | 5,000 | 0 | 5,000 |
| Capital outlay | 8,000 | 0 | 8,000 |
| Total Expenditures | 102,888 | 80,820 | 22,068 |
| Excess of Revenues over (under) Expenditures | (27,860) | 4,618 | 32,478 |
| Other Financing Sources (Uses) | | | |
| Utilization of undesignated fund balance | 27,860 | 0 | (27,860) |
| Total Other Financing Sources (Uses) | 27,860 | 0 | (27,860) |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other (Uses) | 0 | 4,618 | 4,618 |
| Fund Balance - July 1 | | 166,574 | |
| Fund Balance - June 30 | | 171,192 | |

HANCOCK COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



| Children | | | | | | | | | Estimated |
|-----------|------------|------|-------------|-------------|---------------|------------|-------|----------|-----------|
| Hancock: | Population | | Prior | Elementary | Secondary | Adult | Homes | | 2.6 Home |
| | 1980 | 1990 | School | 5 to 13 yrs | 14 to 17 yrs. | Voter | Year | Seasonal | Avg. Non- |
| | | | 0 to 4 yrs. | | | Population | Round | | Residents |
| Central | 124 | 138 | 11 | 22 | 7 | 98 | 53 | 28 | 73 |
| East | 44 | 40 | 1 | 3 | 3 | 33 | 19 | 554 | 1,440 |
| Northwest | | 0 | | | | | | 15 | 39 |
| | 168 | 178 | 12 | 25 | 10 | 131 | 72 | 597 | 1,552 |

Unity Township



Photo by Doreen Sheive

KENNEBEC COUNTY

County Seat: Augusta
Unorganized Territory Area: 9.82 square miles
2000 Unorganized Territory Population: 31
Number of Unorganized Territory Townships: 1

County Office

125 State Street
Augusta 04330

Fax: 623-4083 622-0971

Commissioners

Paul F. Jacques, Chair (District includes Unity Township))
41 Oakland Street
Waterville 04901

Fax: 623-4083 873-3570

Wesley G. Kieltyka (District contains no unorganized territory)
5 Duncan Road
Augusta 04330

Fax: 622-9980 623-1114

Nancy Rines (District contains no unorganized territory)
PO Box 68
South Gardiner 04359

Fax: 623-0438 582-1844
626-0934

County Clerk: Trudy Lamoreau

Fax: 623-4083 622-0971

Sheriff: Bryan Lamoreau

Fax: 623-6387 623-3614

Treasurer: Patrick E. Paradis

Fax: 623-4083 622-1362

Register of Deeds: Norma Buck Mann

Fax: 622-1598 622-0431

Judge of Probate: James Mitchell, Esq.

Fax: 621-1639 622-7558

Register of Probate: Kathleen Ayers

Fax: 621-1639 622-7558

EMA Director: Vincent Cerasuolo

Fax: 622-4128 623-8407

District Attorney: David Crook, Esq.

Fax: 622-5839 623-1156

UNORGANIZED TERRITORY OF KENNEBEC COUNTY

Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual

Unity Township

Period ended June 30, 2000

| | | | | | | | Budget | Actual |
|--|---------------------------------|--|--|--|----|--|--------|--------|
| Revenues: | | | | | | | | |
| | Department of Transportation | | | | \$ | | 2,064 | 2,064 |
| | State of Maine - property taxes | | | | | | 6,000 | 6,000 |
| | Excise tax | | | | | | 2,000 | 8,340 |
| | Investment income | | | | | | - | 241 |
| | Total revenues | | | | | | 10,064 | 16,645 |
| Expenditures: | | | | | | | | |
| | Unity fire department | | | | | | 1,600 | 1,000 |
| | Snow removal | | | | | | 4,470 | 4,470 |
| | Roads | | | | | | - | 600 |
| | Town of Unity | | | | | | - | 1,595 |
| | Waste disposal | | | | | | 2,275 | 1,414 |
| | Audit | | | | | | 300 | - |
| | Administration | | | | | | 467 | - |
| | Miscellaneous / contingency | | | | | | 952 | 62 |
| | Total expenditures | | | | | | 10,064 | 7,650 |
| Net revenues over (under) expenditures | | | | | | | - | 8,995 |
| Fund balance, beginning of period | | | | | | | | 2,784 |
| Fund balance, end of period | | | | | \$ | | | 11,779 |

KENNEBEC COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



| | Population | | Prior School 0 to 4 yrs. | Children | | Adult Voter Population | Homes | | Estimated 2.39 Home Avg. Non- Residents |
|----------------|------------|------|--------------------------------|---------------------------|----------------------------|------------------------------|---------------|----------|--|
| | 1990 | 2000 | | Elementary 5 to 14 yrs | Secondary 15 to 19 yrs. | | Year Round | Seasonal | |
| Kennebec | | | | | | | | | |
| Unity Township | 36 | 31 | 1 | 2 | 4 | 25 | 15 | 5 | 12 |
| | 36 | 31 | 1 | 2 | 4 | 25 | 15 | 5 | 12 |



Photo by Deborah Wilkes

OXFORD COUNTY

County Seat: Paris
Unorganized Territory Area: 641.98 square miles
2000 Unorganized Territory Population: 655
Number of Unorganized Territory Townships: 19

County Office

26 Western Avenue
South Paris 04281

Fax: 743-1545 743-6359

Commissioners

Fredric Kennard (District includes North Oxford) 364-8891
414 Penobscot Street
Rumford 04276

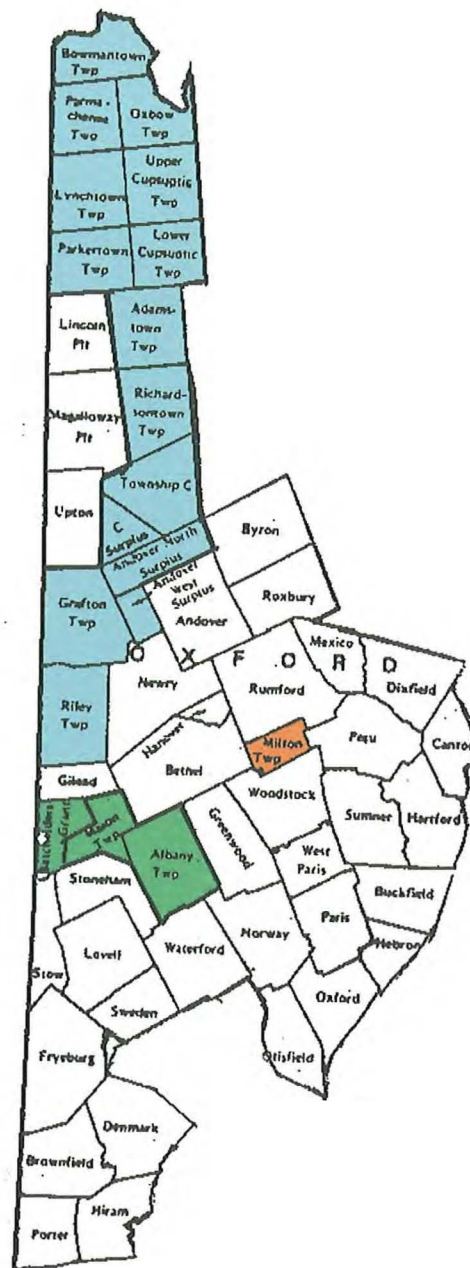
Albert S. Carey (District includes Milton and Albany) 743-2821
29 Durrell Hill Road
South Paris 04281

Steven Merrill (District includes Batchelders Grant and Mason) 743-7695
154 Main Street 539-4112
Norway 04268

| | | |
|--|---------------|----------|
| County Clerk: Carole G. Mahoney | Fax: 743-1545 | 743-6359 |
| Sheriff: Lloyd Herrick | Fax: 743-1510 | 743-9554 |
| Treasurer: Mary Ann Prue | Fax: 743-1545 | 743-6350 |
| Register of Deeds: | | |
| Jane C. Rich (East) | Fax: 743-2656 | 743-6211 |
| Jean Watson (West) | Fax: 935-4183 | 935-2565 |
| Judge of Probate: Dana C. Hanley | Fax: 743-2656 | 743-4297 |
| Register of Probate: Theodore Tracy | Fax: 743-2656 | 743-6671 |
| EMA Director: Dan Schorr | Fax: 743-7346 | 743-6336 |
| District Attorney: Norman Croteau, Esq. | Fax: 743-1511 | 743-8282 |

| UNORGANIZED TERRITORY OXFORD COUNTY | | | |
|---|------------|----------|--|
| STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND YEAR ENDED JUNE 30, 2000 | | | |
| | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes: | | | |
| General property | \$ 264,304 | 264,304 | 0 |
| Excise taxes | 45,000 | 49,358 | 4,358 |
| Intergovernmental revenues: | | | |
| Federal: | | | |
| FEMA | 0 | 83,723 | 83,723 |
| State of Maine: | | | |
| Highway block grant | 60,396 | 60,396 | 0 |
| Snowmobile | 300 | 318 | 18 |
| FEMA | 0 | 5,094 | 5,094 |
| Other revenues: | | | |
| Interest income | 3,000 | 9,739 | 6,739 |
| Miscellaneous | 0 | 1,062 | 1,062 |
| Total Revenues | 373,000 | 473,994 | 100,994 |
| Expenditures: | | | |
| Roads and bridges maintenance | 145,000 | 93,682 | 51,318 |
| Snow removal | 122,000 | 98,121 | 23,879 |
| Solid waste removal | 41,000 | 42,183 | (1,183) |
| Fire protection | 15,000 | 8,650 | 6,350 |
| Administration | 24,875 | 17,377 | 7,498 |
| Ambulance services | 16,000 | 13,017 | 2,983 |
| Land rental | 2,750 | 2,600 | 150 |
| Polling places | 750 | 1,277 | (527) |
| Animal control | 1,500 | 1,955 | (455) |
| Street lights, insurance | 450 | 450 | 0 |
| Contingent | 25,000 | 0 | 25,000 |
| Snowmobile trails | 300 | 0 | 300 |
| Cemeteries | 250 | 250 | 0 |
| Audit | 2,500 | 4,932 | (2,432) |
| FEMA grant | 0 | 88,817 | (88,817) |
| Roads and bridges | 125,000 | 111,912 | 13,088 |
| Total Expenditures | 522,375 | 485,223 | 37,152 |
| Excess of Revenues over (under) Expenditures | (149,375) | (11,229) | 138,146 |
| Other Financing Uses: | | | |
| Budgeted Utilization of Undesignated Fund | | | |
| Balance | 149,375 | 0 | (149,375) |
| Excess of Revenues Over (Under) | | | |
| Expenditures and Other Financing Uses | \$ 0 | (11,229) | (11,229) |
| Fund Balance - July 1 | | 430,706 | |
| Fund Balance - June 30 | | 419,477 | |

OXFORD COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



| Oxford: | Population | | Children | | | Adult Voter Population | Homes | | Estimated 2.39 Home Avg. Non- Residents |
|---------|------------|------|--------------------------------|---------------------------|----------------------------|------------------------------|---------------|----------|--|
| | 1990 | 2000 | Prior School 0 to 4 yrs. | Elementary 5 to 14 yrs | Secondary 15 to 19 yrs. | | Year Round | Seasonal | |
| Milton | 128 | 123 | 9 | 19 | 8 | 89 | 49 | 12 | 29 |
| North | 11 | 17 | 0 | 1 | 0 | 16 | 12 | 242 | 578 |
| South | 455 | 515 | 26 | 75 | 38 | 386 | 234 | 229 | 547 |
| | 594 | 655 | 35 | 95 | 46 | 491 | 295 | 483 | 1,154 |



Photo by Melissa Winchenbach

PENOBSCOT COUNTY

County Seat: Bangor
Unorganized Territory Area: 1,242.97 square miles
2000 Unorganized Territory Population: 1,449
Number of Unorganized Territory Townships: 38

County Office

97 Hammond Street
Bangor 04401-4998

Fax: 945-6027 942-8535

Commissioners

Peter K. Baldacci (District contains no unorg. territory) Fax: 942-8335 942-0076
27 Hempstead Avenue
Bangor 04401

Richard D. Blanchard (District includes all of the unorg. territory) 827-4525
31 5th Street
Old Town 04468

Thomas J. Davis, Jr. (District contains no unorganized territory) 884-8383
PO Box 112
Kenduskeag 04450

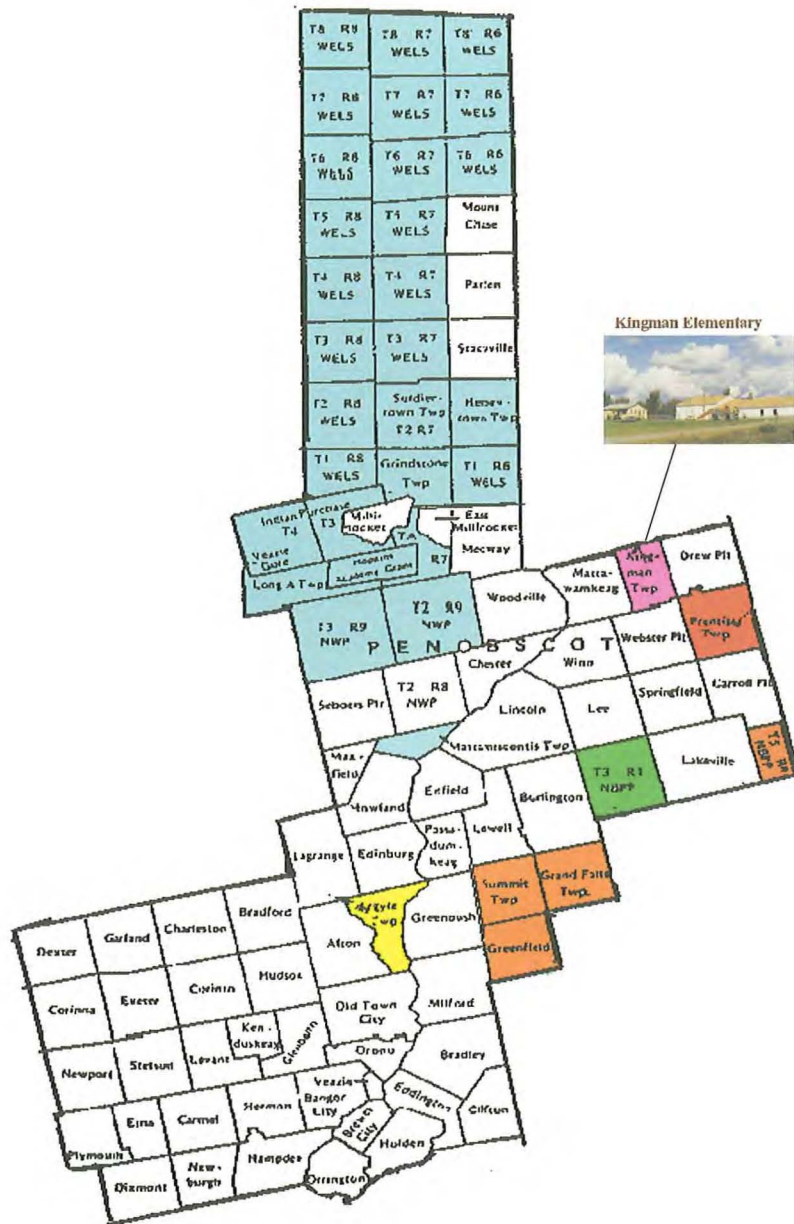
| | | |
|---|---------------|----------|
| County Clerk: Donna L. Keim | Fax: 945-6027 | 942-8535 |
| Sheriff: Edward J. Reynolds | Fax: 945-4761 | 947-4585 |
| Treasurer: Gerry G.M. Palmer, Jr. | Fax: 945-6027 | 942-8535 |
| Register of Deeds: Susan F. Bulay | Fax: 945-4920 | 942-8797 |
| Judge of Probate: Allan Woodcock, Jr. | Fax: 941-8499 | 942-8769 |
| Register of Probate: Susan M. Almy | Fax: 941-8499 | 942-8769 |
| EMA Director: Blair W. Ingraham, Jr. | Fax: 942-8941 | 945-4750 |
| District Attorney: R. Christopher Almy, Esq. | Fax: 945-4748 | 942-8552 |

UNORGANIZED TERRITORY
PENOBSCOT COUNTY, MAINE

STATEMENT OF OPERATING REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2000

| | <u>Budget</u> | <u>Carried Balances & Reserves</u> | <u>Adjusted Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|----------------|--|----------------------------|------------------|---|
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property taxes | \$ 708,695 | | 708,695 \$ | 708,695 \$ | 0 |
| Excise taxes | 100,000 | | 100,000 | 131,265 | 31,265 |
| Intergovernmental revenues | 101,632 | | 101,632 | 117,499 | 15,867 |
| Interest | 15,000 | | 15,000 | 26,755 | 11,755 |
| Other | 20,000 | | 20,000 | 23,967 | 3,967 |
| Total revenues | <u>945,327</u> | | <u>945,327</u> | <u>1,008,180</u> | <u>62,853</u> |
| EXPENDITURES | | | | | |
| Audit/Bank charges & fees | 1,700 | | 1,700 | 518 | 1,182 |
| Roads and bridges | 217,500 | 25,000 | 242,500 | 150,307 | 92,193 |
| Snow Removal | 327,843 | | 327,843 | 397,785 | (69,942) |
| Dumps | 128,830 | 8,000 | 136,830 | 129,338 | 7,492 |
| Fire Protection | 44,000 | | 44,000 | 33,697 | 10,303 |
| Ambulance | 22,500 | | 22,500 | 17,137 | 5,363 |
| Cemeteries | 17,238 | | 17,238 | 17,571 | (333) |
| Animal Control | 7,000 | | 7,000 | 2,496 | 4,504 |
| Polling Places | 1,500 | | 1,500 | 2,242 | (742) |
| Snowmobile Trails | 2,200 | | 2,200 | 2,311 | (111) |
| Administration | 45,016 | | 45,016 | 46,689 | (1,673) |
| E-911 Addressubg | 30,000 | 55,000 | 85,000 | 85 | 84,915 |
| Capital Outlay | | | | | |
| Salt/Sand Buildings | 100,000 | 470,226 | 570,226 | 570,226 | 0 |
| | <u>945,327</u> | <u>558,226</u> | <u>1,503,553</u> | <u>1,370,403</u> | <u>133,150</u> |
| Excess of revenues over (under) expenditures | <u>0</u> | <u>(558,226)</u> | <u>(558,226)</u> | <u>(362,223)</u> | <u>196,003</u> |
| | | | | | <u>0</u> |
| FUND BALANCE - BEGINNING | | | | 966,828 | |
| FUND BALANCE - ENDING | | | \$ | <u>604,605</u> | |

PENOBSCOT COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



| | Population | | Children | | | Adult Voter Population | Homes | | Estimated 2.39 Home Avg. Non- Residents |
|-----------------|------------|-------|--------------------------------|---------------------------|----------------------------|------------------------------|---------------|----------|--|
| | 1990 | 2000 | Prior School 0 to 4 yrs. | Elementary 5 to 14 yrs | Secondary 15 to 19 yrs. | | Year Round | Seasonal | |
| Penobscot: | | | | | | | | | |
| Argyle | 202 | 253 | 13 | 43 | 19 | 187 | 110 | 14 | 33 |
| East Central ** | 279 | 324 | 18 | 53 | 25 | 232 | 142 | 149 | 356 |
| Kingman | 246 | 213 | 7 | 17 | 15 | 177 | 99 | 15 | 36 |
| North | 403 | 443 | 11 | 43 | 22 | 375 | 219 | 818 | 1,955 |
| Prentiss* | 245 | 214 | 16 | 28 | 15 | 159 | 91 | 22 | 53 |
| Twombly | N/A | 2 | 0 | 0 | 0 | 2 | 2 | 9 | 22 |
| | 1,375 | 1,449 | 65 | 184 | 96 | 1,130 | 661 | 1,018 | 2,455 |

*Prentiss deorganized June, 1990

**Greenfield deorganized July, 1993 and population added to East Central (2000 census)



Kokadjo Township



Photos by Doreen Sheive

PISCATAQUIS COUNTY

County Seat: Dover-Foxcroft
Unorganized Territory Area: 3,320.81 square miles
2000 Unorganized Territory Population: 843
Number of Unorganized Territory Townships: 154

County Office

51 E. Main Street
Dover-Foxcroft 04426

Fax: 564-3022 564-2161

Commissioners

Eben G. DeWitt (District includes Barnard, Northeast Piscataquis 943-2486
6 Prospect Street excluding Elliottsville, Northwest Piscataquis, and
Milo 04463 Southeast Piscataquis)

Woodruffe L. Bartley, Jr. (District includes Blanchard and Elliottsville) 695-3034
Oliver Road 695-2477
Greenville 04441

Ruel P. Cross (District contains no unorganized territory) 564-7781
56 West Main Street
Dover-Foxcroft 04426

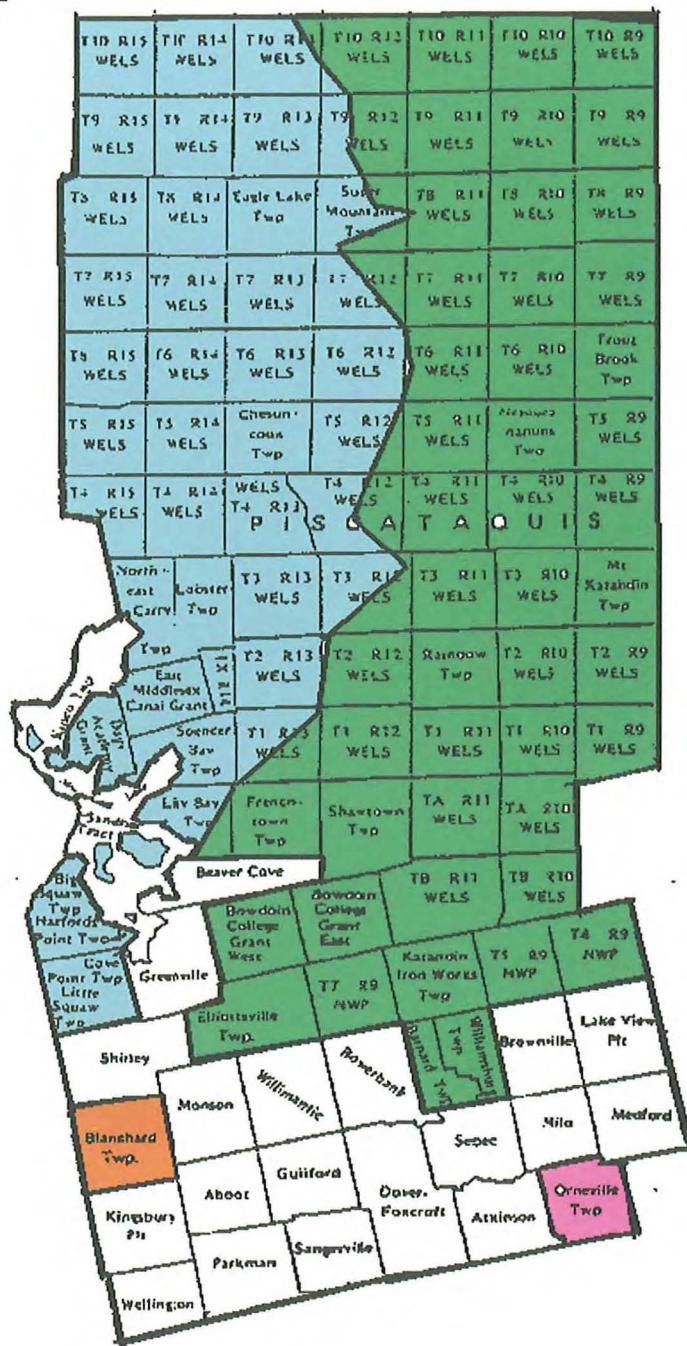
| | | |
|---|---------------|----------|
| County Clerk: Carolyn K. Doore | Fax: 564-3302 | 564-2161 |
| Sheriff: John J. Goggin | Fax: 564-2315 | 564-3304 |
| Treasurer: Philip E. Warren | | 564-2161 |
| Register of Deeds: Linda M. Smith | Fax: 564-7708 | 564-2411 |
| Judge of Probate: Douglas M. Smith | | 564-2431 |
| Register of Probate: Judith A. Raymond | | 564-2431 |
| EMA Director: Robert C. Wilson | | 943-2115 |
| District Attorney: R. Christopher Almy, Esq. | Fax: 564-6503 | 564-2181 |

UNORGANIZED TERRITORY
PISCATAQUIS COUNTY, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR YEAR ENDED JUNE 30, 2000

| | | | | Variance Favorable (Unfavorable) |
|---|---------------|---------------|----|--|
| | <u>Budget</u> | <u>Actual</u> | | |
| REVENUES | | | | |
| Taxes assessed | \$ 405,334 | \$ 405,334 | \$ | 0 |
| Excise taxes | 92,000 | 128,243 | | 36,243 |
| Intergovernmental revenues | 89,200 | 130,131 | | 40,931 |
| Interest income | 12,000 | 13,497 | | 1,497 |
| Miscellaneous revenues | 5,900 | 4,309 | | (1,591) |
| Total revenues | 604,434 | 681,514 | | 77,080 |
| EXPENDITURES | | | | |
| Administration | 39,840 | 39,984 | | (144) |
| Fire | 46,750 | 37,442 | | 9,308 |
| Highways and bridges | 389,200 | 341,664 | | 47,536 |
| Dump | 201,700 | 170,552 | | 31,148 |
| Ambulance | 7,500 | 7,000 | | 500 |
| Cemeteries | 5,100 | 3,539 | | 1,561 |
| Animal control | 700 | 1,183 | | (483) |
| Snowmobile trails | 2,000 | 0 | | 2,000 |
| Total expenditures | 692,790 | 601,364 | | 91,426 |
| Excess of revenues over (under) expenditures | \$ (88,356) | 80,150 | \$ | 168,506 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers out | (143,885) | (143,885) | | 0 |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | \$ (232,241) | (63,735) | | 168,506 |
| FUND BALANCE - BEGINNING | | | | |
| Reclassify capital project reserves | | (234,657) | | |
| FUND BALANCE - BEGINNING, RESTATED | | | | |
| | | 191,559 | | |
| FUND BALANCE - ENDING | | | | |
| | | 127,824 | | |

PISCATAQUIS COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



| | Population | | Children | | | Adult Voter Population | Homes | | Estimated 2.39 Home Avg. Non- Residents |
|--------------|------------|------|--------------------------------|---------------------------|----------------------------|------------------------------|---------------|----------|--|
| | 1990 | 2000 | Prior School 0 to 4 yrs. | Elementary 5 to 14 yrs | Secondary 15 to 19 yrs. | | Year Round | Seasonal | |
| Piscataquis: | | | | | | | | | |
| Blanchard* | 78 | 83 | 2 | 7 | 9 | 66 | 53 | 95 | 227 |
| Northeast | 218 | 347 | 16 | 37 | 23 | 276 | 177 | 1,037 | 2,478 |
| Northwest | 141 | 159 | 6 | 19 | 6 | 131 | 62 | 841 | 2,010 |
| Southeast | 247 | 254 | 6 | 39 | 16 | 196 | 118 | 199 | 476 |
| | 684 | 843 | 30 | 102 | 54 | 669 | 410 | 2,172 | 5,191 |

*Blanchard deorganized in 1985

Mount Kineo from Rockwood Township



Photo by Carol Lehto

SOMERSET COUNTY

County Seat: Skowhegan
Unorganized Territory Area: 2,367.21 square miles
2000 Unorganized Territory Population: 781
Number of Unorganized Territory Townships: 80

County Office

Court Street
Skowhegan 04976

Fax: 858-4707 474-9861

Commissioners

Zane G. Libby (District contains no unorganized territory) 634-3411
55 Waterville Road
Norridgewock 04957

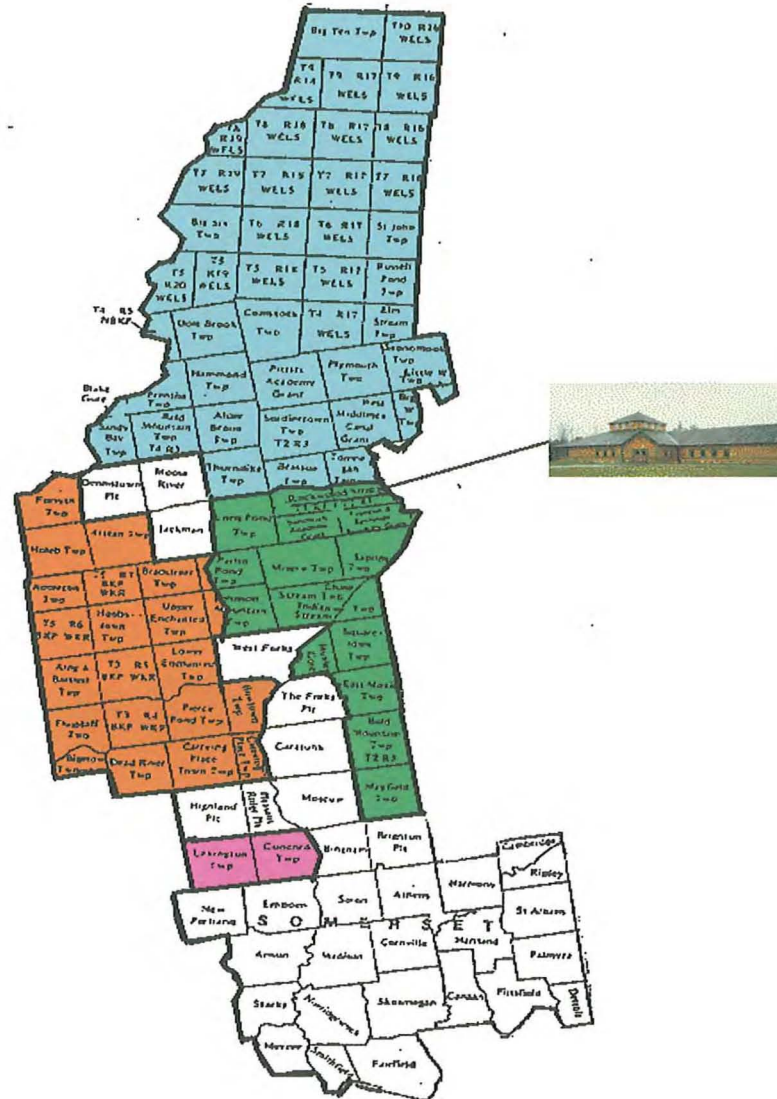
Joseph B. Bowman (District contains no unorganized territory) 474-8609
RFD 3, Box 1500
Skowhegan 04976

Tracey H. Rotondi (District includes all of the unorganized territory) 654-2167
216 Dore Hille Road
Athens 04912

| | | |
|--|---------------|----------|
| County Clerk: Robin Poland | Fax: 858-4707 | 474-9861 |
| Sheriff: Barry A. DeLong | Fax: 858-4705 | 474-9591 |
| Treasurer: Ruth Ann Poland | | 474-5776 |
| Register of Deeds: Marguerite P. Libby | Fax: 474-3421 | 474-3421 |
| Judge of Probate: John Alsop | | 474-3322 |
| Register of Probate: Victoria Hatch | | 474-3322 |
| EMA Director: Dale Sweet | Fax: 474-0879 | 474-6788 |
| District Attorney: David Crook, Esq. | Fax: 474-7407 | 474-2423 |

| | | | |
|--|------------|-----------|---------------|
| UNORGANIZED TERRITORY | | | |
| SOMERSET COUNTY | | | |
| STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE | | | |
| BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND | | | |
| YEAR ENDED JUNE 30, 2000 | | | |
| | | | Variance |
| | | | Favorable |
| | | | (Unfavorable) |
| | Budget | Actual | |
| REVENUES | | | |
| Property taxes | \$ 611,029 | 611,029 | 0 |
| Excise taxes | 90,000 | 115,459 | 25,459 |
| Intergovernmental | 84,438 | 80,357 | (4,081) |
| Charges for services | 0 | 5,181 | 5,181 |
| Investment income | 0 | 22,184 | 22,184 |
| Miscellaneous | 15,000 | 1,980 | (13,020) |
| TOTAL REVENUES | 800,467 | 836,190 | 35,723 |
| EXPENDITURES | | | |
| Roads and bridges | 204,220 | 221,934 | (17,714) |
| Snow removal | 159,747 | 146,949 | 12,798 |
| Dumps | 115,078 | 126,860 | (11,782) |
| Fire protection | 51,572 | 48,105 | 3,467 |
| Cemeteries | 6,490 | 6,490 | 0 |
| Ambulance services | 11,300 | 10,594 | 706 |
| Street lights | 3,900 | 3,640 | 260 |
| Snowmobile trails | 29,000 | 29,000 | 0 |
| Polling places | 1,950 | 811 | 1,139 |
| Community Building - Rockwood | 6,000 | 5,499 | 501 |
| Moosehead Vacation Sports Association | 6,000 | 6,000 | 0 |
| Administration | 35,539 | 29,708 | 5,831 |
| E-911 addressing | 5,000 | 5,000 | 0 |
| Animal control - Humane Society Shelter | 1,000 | 1,095 | (95) |
| Contingency | 0 | 20,842 | (20,842) |
| TOTAL EXPENDITURES | 636,796 | 662,527 | (25,731) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 163,671 | 173,663 | 9,992 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers out | (255,396) | (255,396) | 0 |
| Transfers In | 5,000 | 5,000 | 0 |
| NET FINANCING SOURCES (USES) | (250,396) | (250,396) | 0 |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | (86,725) | (76,733) | 9,992 |
| Fund Balance - July 1 | 170,315 | 170,315 | 0 |
| Fund Balance - June 30 | 83,590 | 93,582 | 9,992 |

SOMERSET COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



| Somerset: | Population | | Children | | | Adult Voter Population | Homes | | Estimated 2.39 Home Avg. Non- Residents |
|-----------|------------|------|--------------------------------|---------------------------|----------------------------|------------------------------|---------------|----------|--|
| | 1990 | 2000 | Prior School 0 to 4 yrs. | Elementary 5 to 14 yrs | Secondary 15 to 19 yrs. | | Year Round | Seasonal | |
| Central | 289 | 336 | 15 | 32 | 23 | 271 | 177 | 166 | 397 |
| Northeast | 377 | 354 | 11 | 43 | 25 | 278 | 181 | 881 | 2,106 |
| Northwest | 8 | 46 | 3 | 6 | 5 | 35 | 29 | 423 | 1,011 |
| Seboomook | 19 | 45 | 0 | 6 | 1 | 38 | 53 | 315 | 753 |
| | 693 | 781 | 29 | 87 | 54 | 622 | 440 | 1,785 | 4,266 |

Edmunds Boat Landing



WASHINGTON COUNTY

County Seat: Machias
Unorganized Territory Area: 1,107.06 square miles
2000 Unorganized Territory Population: 1,315
Number of Unorganized Territory Townships: 34

County Office
PO Box 297
Machias 04654

Fax: 255-3313 255-3127

Commissioners

William B. Boone (District includes East Central and North Washington) 853-4884
3 School Street
Eastport 04631

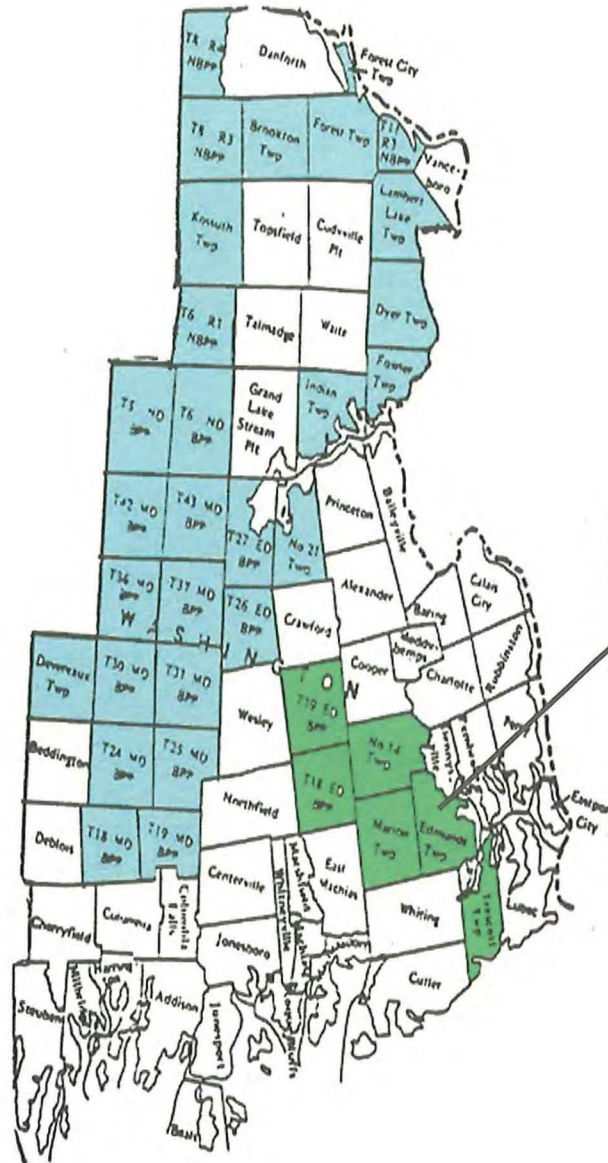
Winola M. Burke (District includes part of North Washington) 454-2580
125 South Street
Calais 04619

John B. Crowley, Sr. (District contains no unorganized territory) 497-2178
Basin Road
Addison 04606

| | | |
|--|---------------|----------|
| County Clerk: Joyce Thompson | Fax: 255-3313 | 255-3127 |
| Sheriff: Joseph L. Tibbetts | Fax: 255-8636 | 255-4422 |
| Treasurer: Jill Holmes | Fax: 255-6427 | 255-8354 |
| Register of Deeds: Sharon D. Strout | Fax: 255-3838 | 255-6512 |
| Judge of Probate: Lyman L. Holmes | Fax: 255-8636 | 255-3800 |
| Register of Probate: Carlene Holmes | | 255-6591 |
| EMA Director: Paul Thompson | Fax: 255-8636 | 255-3931 |
| District Attorney: Michael E. Povich, Esq. | | 255-4425 |
| Unorganized Territory Supervisor: Dean Preston | Fax: 255-3572 | 255-8919 |

| UNORGANIZED TERRITORY | | | |
|---|---------------|---------------|----------------------|
| WASHINGTON COUNTY | | | |
| STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE | | | |
| BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND | | | |
| YEAR ENDED JUNE 30, 2000 | | | |
| | | | Variance |
| | | | Favorable |
| | <u>Budget</u> | <u>Actual</u> | <u>(Unfavorable)</u> |
| REVENUES | | | |
| Property taxes | \$ 399,785 | 399,785 | 0 |
| Excise taxes | 95,247 | 133,802 | 38,555 |
| Intergovernmental revenues: | 92,136 | 109,424 | 17,288 |
| Moosehorn wildlife refuge | 21,399 | 18,801 | (2,598) |
| Interest income | 0 | 20881 | 20,881 |
| Miscellaneous | 18,879 | 10,929 | (7,950) |
| TOTAL REVENUES | 627,446 | 693,622 | 66,176 |
| EXPENDITURES | | | |
| Roads and bridges | 157,882 | 155,943 | 1,939 |
| Snow removal | 188,172 | 188,172 | 0 |
| Dumps | 110,670 | 107,489 | 3,181 |
| Fire and ambulance | 47,887 | 35,576 | 12,311 |
| Animal control | 1,500 | 880 | 620 |
| Cemeteries | 3,800 | 3,156 | 644 |
| Street lights | 2,400 | 2,063 | 337 |
| Polling places | 4,431 | 4,431 | 0 |
| Community projects | 7,600 | 5,850 | 1,750 |
| Shellfish conservation | 35,221 | 35,221 | 0 |
| Administration | 32,433 | 32,433 | 0 |
| Soil and water | 7,200 | 7,200 | 0 |
| Contingency | 16,000 | 0 | 16,000 |
| Reserves funds | 12,250 | 32,771 | (20,521) |
| TOTAL EXPENDITURES | 627,446 | 611,185 | 16,261 |
| EXCESS OF REVENUES OVER (UNDER) | | | |
| EXPENDITURES | 0 | 82,437 | 82,437 |
| FUND BALANCE - JULY 1 | | 558,923 | |
| FUND BALANCE - JUNE 30 | | 641,360 | |

WASHINGTON COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



Edmunds Elementary



| | Population | | Children | | | Adult Voter Population | Homes | | Estimated 2.39 Home Avg. Non- Residents |
|---------------|------------|-------|--------------------------------|---------------------------|----------------------------|------------------------------|---------------|----------|--|
| | 1990 | 2000 | Prior School 0 to 4 yrs. | Elementary 5 to 14 yrs | Secondary 15 to 19 yrs. | | Year Round | Seasonal | |
| Washington: | | | | | | | | | |
| East Central* | 661 | 768 | 41 | 113 | 49 | 578 | 367 | 242 | 578 |
| North** | 496 | 547 | 27 | 70 | 39 | 425 | 268 | 776 | 1,855 |
| | 1,157 | 1,315 | 68 | 183 | 88 | 1,003 | 635 | 1,018 | 2,433 |

*Township 14 deorganized in April, 1986 and population added to East Central

**Township 21 deorganized in April, 1983 and population added to North

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STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

Annual Financial Report and Report required by
Government Auditing Standards

June 30, 2000

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Independent Auditor's Report

State of Maine Department of Audit
Serving as Audit Committee
Unorganized Territory Education and Services Fund:

We have audited the accompanying general purpose financial statements of the State of Maine Unorganized Territory Education and Services Fund as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the State of Maine Unorganized Territory Education and Services Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above include only the financial activities of the State of Maine Unorganized Territory Education and Services Fund, which is represented by certain accounts of the State of Maine, as more fully explained in the footnotes.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the State of Maine Unorganized Territory Education and Services Fund as of June 30, 2000 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The individual fund statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the State of Maine Unorganized Territory Education and Services Fund. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2000 on our consideration of the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

A handwritten signature in black ink, reading "Remyn Kirsten Ouellette". The signature is written in a cursive style with a large, stylized 'R' and 'O'.

November 22, 2000
South Portland, Maine

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

Combined Balance Sheet

All Fund Types and Account Group

June 30, 2000

(with comparative totals for June 30, 1999)

| | General | Fiduciary | Account | Totals | |
|--|---------------------|----------------|------------------|-------------------|------------------|
| | Fund | Fund Type | Group | (Memorandum Only) | |
| | | Agency | General | 2000 | 1999 |
| | | Fund | Fixed Assets | | |
| ASSETS | | | | | |
| Receivables: | | | | | |
| Taxes receivable - current year | \$ 126,491 | - | - | 126,491 | 125,435 |
| Taxes receivable - prior years | 71,588 | - | - | 71,588 | 139,359 |
| Tax liens | 10,774 | - | - | 10,774 | 42,250 |
| Due from State of Maine Treasury | 2,732,476 | 239,722 | - | 2,972,198 | 3,155,601 |
| Fixed Assets | - | - | 3,905,359 | 3,905,359 | 3,651,195 |
| Total assets | \$ 2,941,329 | 239,722 | 3,905,359 | 7,086,410 | 7,113,840 |
| LIABILITIES AND FUND EQUITY | | | | | |
| Liabilities: | | | | | |
| Accounts payable and payroll withholdings | 170,611 | - | - | 170,611 | 283,153 |
| Accrued wages | 171,410 | - | - | 171,410 | 167,778 |
| Accrued compensated absences | 66,041 | - | - | 66,041 | 57,494 |
| Due to State of Maine Treasury - Education | - | - | - | - | 15,453 |
| Due to other government agencies | - | 239,722 | - | 239,722 | 228,397 |
| Deferred tax revenue | 193,500 | - | - | 193,500 | 318,000 |
| Total liabilities | 601,562 | 239,722 | - | 841,284 | 1,070,275 |
| Fund equity: | | | | | |
| Investment in general fixed assets | - | - | 3,905,359 | 3,905,359 | 3,651,195 |
| Fund Balances: | | | | | |
| Reserved: | | | | | |
| Encumbrances | 148,859 | - | - | 148,859 | 99,958 |
| Unreserved: | | | | | |
| Undesignated | 2,190,908 | - | - | 2,190,908 | 2,292,412 |
| Total fund equity | 2,339,767 | - | 3,905,359 | 6,245,126 | 6,043,565 |
| Total liabilities and fund equity | \$ 2,941,329 | 239,722 | 3,905,359 | 7,086,410 | 7,113,840 |

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
Statement of Revenues, Expenditures and Changes in Fund Balance

General Fund

Year ended June 30, 2000

(with comparative totals for year ended June 30, 1999)

| | 2000 | 1999 |
|---|---------------------|------------------|
| Revenues: | | |
| Taxes | \$ 14,029,973 | 12,571,907 |
| Intergovernmental | 549,996 | 522,420 |
| Charges for services | 221,627 | 194,244 |
| Other | 134,452 | 129,213 |
| Total revenues | 14,936,048 | 13,417,784 |
| Expenditures: | | |
| Current: | | |
| Education | 8,542,036 | 8,928,154 |
| County reimbursements for services | 3,399,068 | 3,153,972 |
| Departmental | 999,580 | 926,301 |
| Unclassified | 2,047,967 | 2,068,389 |
| Total expenditures | 14,988,651 | 15,076,816 |
| Deficiency of revenues under expenditures | (52,603) | (1,659,032) |
| Fund balance, beginning of year | 2,392,370 | 4,051,402 |
| Fund balance, end of year | \$ 2,339,767 | 2,392,370 |

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
Year ended June 30, 2000

| | Budget | Actual | Variance favorable (unfavorable) |
|--|---------------|------------------|---|
| Revenues: | | | |
| Taxes | \$ 13,831,670 | 14,029,973 | 198,303 |
| Intergovernmental | 478,038 | 549,996 | 71,958 |
| Charges for services | 200,000 | 221,627 | 21,627 |
| Other | 151,500 | 134,452 | (17,048) |
| Total revenues | 14,661,208 | 14,936,048 | 274,840 |
| Expenditures: | | | |
| Current: | | | |
| Education | 9,584,708 | 8,542,036 | 1,042,672 |
| County reimbursements for services | 3,399,068 | 3,399,068 | - |
| Departmental | 1,058,256 | 999,580 | 58,676 |
| Unclassified | 2,266,361 | 2,047,967 | 218,394 |
| Total expenditures | 16,308,393 | 14,988,651 | 1,319,742 |
| Excess (deficiency) of revenues over (under) expenditures | (1,647,185) | (52,603) | 1,594,582 |
| Other financing sources (uses): | | | |
| Subsequent appropriation - Passamaquoddy | 6,977 | - | (6,977) |
| Budgeted use of surplus | 1,640,208 | - | (1,640,208) |
| Total other financing sources (uses) | 1,647,185 | - | (1,647,185) |
| Deficiency of revenues and other financing sources under expenditures | - | (52,603) | (52,603) |
| Fund balance, beginning of year | | 2,392,370 | |
| Fund balance, end of year | \$ | 2,339,767 | |

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the State of Maine Unorganized Territory Education and Services Fund conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies:

A. Reporting Entity

These financial statements include only the financial activities of the State of Maine Unorganized Territory Education and Services Fund (UT). This fund is part of the State of Maine and has been included in the State of Maine's General Purpose Financial Statements. The UT does not have separate legal standing or corporate powers that would distinguish it as being legally separate from the State of Maine. The activity of the UT is accounted for as part of a special revenue fund within the State of Maine's accounting system. This activity has been extracted from these accounting records, appropriately adjusted, and reported independently in these financial statements.

The State of Maine Unorganized Territory Education and Services Fund, as described above, accounts for the expenditure of funds to support certain services to the unorganized territories, namely education, general assistance, forest fire control, and land use regulation. The UT also expends funds in the form of payments to the various counties in the State which contain unorganized territories, for both county taxes and for reimbursement of services rendered by the individual counties to the unorganized territories within that county's boundaries. Revenue is raised to support these costs on an annual basis in the form of property taxes assessed by the State of Maine on individual property owners within the unorganized territories.

B. Basis of Presentation

The accounts of the UT are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by type in the financial statements. Amounts in the "totals - memorandum only" columns in the preceding financial statements represent a summation of the combined financial statement line items of the fund type, and are presented only for analytical purposes. The summation may include fund types that use different bases of accounting and interfund transactions that have not been eliminated. Consequently, amounts shown in the "totals - memorandum only" columns are not comparable to a consolidation and do not represent the total resources available, or the total revenues and expenditures/expenses of the UT. The UT uses the following fund categories and fund types:

GOVERNMENTAL FUND

Governmental funds are those through which most governmental functions of the UT are financed. The acquisition, use and balances of the UT's expendable financial resources and the related liabilities are accounted for through the governmental fund. The measurement focus is upon determination of changes

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

in financial position, rather than upon net income determination. The following is the UT's Governmental Fund Type:

General Fund - This fund accounts for all financial transactions except those required to be accounted for in another fund.

FIDUCIARY FUND

Agency Fund - Agency funds are used to account for assets that the UT holds on behalf of others as their agent. The UT accounts for the collection and disbursement of excise taxes on behalf of the counties' unorganized territories in an agency fund.

General Fixed Assets Account Group - This group of accounts is established to account for all fixed assets of the UT. All fixed assets are valued at cost or estimated historical cost if actual historical cost is not available. No depreciation is recorded on general fixed assets.

C. Basis of Accounting

The accounting and reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Revenues are recognized (recorded) in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current fiscal period. Available means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. This contrasts with the method used by private-sector entities, where revenues are recorded when they are earned.

Charges for services and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Under the modified accrual basis of accounting expenditures are generally recognized when the related fund liability is incurred.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Budgetary Accounting

Each year the Fiscal Administrator of the UT requests budget information from the state agencies and counties who provide services to the taxpayers of the Unorganized Territories. Bi-annually the Joint Standing Committee on Appropriations and Financial Affairs recommends to the Legislature a statewide budget which includes the statewide components of the State of Maine Unorganized Territory. The Fiscal Administrator drafts a legislative document (L.D.) for the purpose of setting and authorizing the collection of taxes in the UT to the Legislature for consideration. This L.D. is known as the "Municipal Cost Component". Once the L.D. is printed and assigned, the Fiscal Administrator prepares and submits an analytical report of the legislation to the members of the Joint Standing Committee on Taxation, each legislator who has unorganized territory within their district, and the office of the county commissioners of each county with unorganized territories.

Once the Legislature approves the Municipal Cost Component, the State Tax Assessor levies a tax on all nonexempt real and personal property in the unorganized territories. The taxpayer's bill is based on three components -- the cost of state services spread across the unorganized territories, the cost of county provided services specific to each county, and the cost of county taxes specific to each county. The Legislature can also approve deappropriations to the various departments during the year.

Any unexpended balance may not simply lapse to fund balance at the end of the fiscal year but must now be carried forward to the same fund for the next fiscal year and must be available for the purposes authorized. Any unexpended fund balance remaining in the fund at the end of the year, not including amounts set aside in capital reserves, that is in excess of 10% of the amount of expenditures for that year must be used to reduce the amount to be collected in taxes during the year.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. At June 30, 2000 fund balance reservations for outstanding encumbrances amounted to \$148,859.

E. Explanation of Excess Expenditures

For the year ended June 30, 2000, this report shows expenditures in excess of the budget in the following departments:

| | |
|--------------------------------|----------|
| Land Use Regulation Commission | \$ 6,358 |
|--------------------------------|----------|

The budget presentation in these financial statements represents the municipal cost component which is used to facilitate the calculation of the amount to be raised by the Unorganized Territories through taxation. With respect to Land Use Regulation Commission, state law requires that the UT fund 10% of Land Use Regulation Commission total appropriations. This amount is not known at the time the municipal cost component is set.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

F. General Fixed Assets

Expenditures for property and equipment are charged to departmental operations whenever such items are purchased. For reporting general fixed assets, the UT maintains an inventory of fixed assets as part of a statewide fixed asset system. Equipment and vehicles are tracked in this system. Building costs, however, have been estimated using historical ledger sheets. Infrastructure is not recorded in the general fixed asset account group.

G. Vacation and Sick Leave

The UT (State) permits employees to accumulate a limited amount of earned but unused vacation benefits which will be paid to employees upon separation from State service. The cost of unused vacation benefits at June 30, 2000 was \$66,041 and has been accrued in the General Fund as it is expected that these liabilities will be funded with current expendable resources. Employees' sick time is not vested; therefore, expense for sick time is recorded when paid.

PROPERTY TAX

Property taxes for the current year were committed in July 2000 based on the assessed value of all real and personal property located in each county. Tax bills are mailed annually by August 1, with one installment due on October 1. Interest was charged at 10% on all taxes unpaid after this date. Assessed values are periodically established by the UT's Assessor at 100% of estimated market value. At April 1, 2000, the date on which the current year's assessed value was based, the assessed value represented 100% of estimated market value.

The UT is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$218,394 for the year ended June 30, 2000. The variance between actual property tax revenues and budgeted property tax revenues represents supplemental taxes, overlay and the change in deferred taxes.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The UT has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remained unpaid.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

The following summarizes the 2000 levy:

| | Assessed value | Tax rate | Commitment |
|-----------|-------------------|-------------|------------|
| Aroostook | \$ 434,540,761 | .00707 | 3,072,203 |
| Franklin | 100,737,368 | .00958 | 965,064 |
| Hancock | 58,779,217 | .00595 | 349,736 |

**STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued**

PROPERTY TAX, CONTINUED

| | <u>Assessed value</u> | <u>Tax rate</u> | <u>Commitment</u> |
|-----------------------------------|---------------------------|---------------------|-------------------|
| Kennebec | \$ 2,410,961 | .00835 | 20,132 |
| Knox | 6,271,513 | .00575 | 36,061 |
| Lincoln | 4,681,036 | .00554 | 25,933 |
| Oxford | 108,245,005 | .00762 | 824,827 |
| Penobscot | 174,317,447 | .00962 | 1,676,934 |
| Piscataquis | 432,542,778 | .00702 | 3,036,450 |
| Somerset | 384,852,453 | .00717 | 2,759,392 |
| Waldo | 503,290 | .00580 | 2,919 |
| Washington | 126,074,427 | .00936 | 1,180,057 |
| | | | 13,949,708 |
| Supplemental taxes assessed | | | 152,213 |
| | | | 14,101,921 |
| Less: Homestead reimbursement | | | 118,038 |
| Collections and abatements | | | 13,857,392 |
| Balance at June 30, 2000 | | | \$ 126,491 |
| Comprised of: | | | |
| Personal property taxes | | | \$ 21,961 |
| Real estate taxes | | | 104,530 |
| Balance | | | \$ 126,491 |
| Due date | | | 10/1/99 |
| Interest rate on delinquent taxes | | | 10% |
| Percent of collection | | | 99.10% |

PENSIONS

Plan Description

All employees of the Maine Unorganized Territory Education and Services Fund are members of the Maine State Retirement System. The system provides pension, death and disability benefits to its members.

The System's retirement programs provide defined retirement benefits based on members' average final compensation and creditable service. Vesting occurs upon the earning of ten years' service credit or the earning of one year's service credit immediately preceding retirement at or after normal retirement age. Normal retirement age is 60 or 62, determined by whether a member had at least 10 years of creditable service on June 30, 1993. Effective October 1, 1999 a member who is in service at that date is eligible to receive benefits at normal retirement age after five or more years of creditable service. The monthly benefit is reduced by a statutory prescribed factor for each year that a member is below the normal retirement age.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

PENSIONS, CONTINUED

The system also provides death and disability benefits, which are established by statute for State and public school employees, and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited for a five year period for non-vested members and through the date of refund for vested members. Withdrawal of accumulated contributions results in forfeiture of all benefits. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 6.0%.

Retirement benefits are funded by contributions from members and employers as well as earnings from investments. Disability and death benefits are funded by employer contributions and investment earnings. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined by annual actuarial valuations.

Funding Policy

The Maine Constitution, Maine Statutes and the System's funding policy provide for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to accumulate adequate assets to pay benefits when due. Level percentage of payroll employer contribution rates are determined using the entry age normal actuarial funding method. The System also uses the level percentage of payroll method to amortize the unfounded liability of the State and teacher plan over a closed 25-year period from June 30, 1998.

The State of Maine is required to remit 25% of its budgetary surplus at the end of its fiscal year to the System, in order to reduce any unfunded pension liability for state employees and teachers.

Significant actuarial assumptions used to compute the contribution requirements are the same as those used to compute the standardized measure of the pension obligation.

The actuarially determined contribution rates in effect for 1999 participating entities are as follows:

| | |
|----------------------|------------|
| <u>State:</u> | |
| Employees | 7.65-8.65% |
| Employer | 16.68% |
| <u>Teachers:</u> | |
| Employees | 7.65% |
| Employer | 19.30% |

Annual Pension Cost and Net Pension Obligation - The UT's employer's annual pension cost and net pension obligation to the System for the current year is not calculated separately but is calculated as part of the State of Maine's overall plan, and information on the pension cost and obligation can be found in the State of Maine Single Audit report.

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

FIXED ASSETS

The following is a summary of changes in the General Fixed Assets Account Group during the fiscal year:

| | Balance June 30, <u>1999</u> | <u>Additions</u> | <u>Deletions</u> | Balance June 30, <u>2000</u> |
|------------------------|------------------------------------|------------------|------------------|------------------------------------|
| Land and real property | \$ 2,471,285 | - | - | 2,471,285 |
| Equipment and vehicles | 1,179,910 | 254,164 | - | 1,434,074 |
| Totals | \$ 3,651,195 | 254,164 | - | <u>3,905,359</u> |

LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The UT is aware of the existence of several landfills which have all been closed as of June 30, 2000. The liability for postclosure monitoring costs falls on the individual County's Unorganized Territory funds. The State of Maine Unorganized Territory Education and Services Fund would be effected by virtue of an increase in the municipal cost component needs in a year in which postclosure costs were incurred. The amount and timing of these potential postclosure costs are unknown.

COUNTY TAX

The following summarizes the amounts of county taxes paid to each of the counties for the year ended June 30, 2000:

| | |
|--------------|----------------------------|
| Aroostook | \$ 465,816 |
| Franklin | 109,096 |
| Hancock | 26,426 |
| Kennebec | 2,645 |
| Knox | 6,272 |
| Lincoln | 3,703 |
| Oxford | 67,528 |
| Penobscot | 152,211 |
| Piscataquis | 657,167 |
| Somerset | 353,590 |
| Waldo | 530 |
| Washington | <u>202,983</u> |
| Total | <u>\$ 2,047,967</u> |

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Notes to Financial Statements, Continued

OTHER EMPLOYEE BENEFITS

A. Postretirement Health Care Benefits

The employees of the State of Maine Unorganized Territory Education and Services Fund are covered under the State of Maine's employer benefits program. In addition to providing pension benefits, the State of Maine funds health care benefits for most retirees. Specifically excluded are members of the Maine Teachers Association. Effective January 1, 1999 the State pays 30% of post retirement health insurance premiums for teachers. The State pays 100% of post retirement health insurance premiums for other eligible individuals who were first employed before July 1, 1991. A pro rata portion, ranging from 0% for retirees with less than 5 years participation to 100% for retirees with 10 or more years of participation, is paid for eligible individuals first employed after July 1, 1991. Retirees eligible for Medicare are covered under supplemental insurance policies. Coverage for retirees who are not eligible for Medicare includes basic hospitalization, supplemental major medical and prescription drugs, and costs for treatment of mental health, alcoholism and substance abuse.

B. Postretirement Life Insurance Benefits

In addition to providing pension and health care benefits and in accordance with statutory authority, the State of Maine, through the Maine State Retirement System (MSRS), provides certain life insurance benefits for retired employees who, as active employees, participated in the Group Life Insurance Program for a minimum of 10 years. Payments of claims are made by MSRS from a fund containing a percentage of the life insurance premiums of active State employees and teachers, plus earnings on the investments of the fund. In addition to the cost of claims, the State pays a monthly retention fee to a life insurance company.

SELF-INSURANCE

A. Risk Management

The State maintains several types of self-insurance plans. These include property, vehicle, boat and aircraft, tort, civil rights, employee bonds, police professional, workers' compensation and unemployment compensation. The UT participates in these plans. Full disclosure regarding claims, excess insurance and claims and judgment liabilities can be found in the State of Maine's Single Audit Report.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
General Fund
Comparative Balance Sheets
June 30, 2000 and 1999

| | 2000 | 1999 |
|---|---------------------|------------------|
| ASSETS | | |
| Receivables: | | |
| Taxes receivable - current year | \$ 126,491 | 125,435 |
| Taxes receivable - prior years | 71,588 | 139,359 |
| Tax liens | 10,774 | 42,250 |
| Due from State of Maine Treasury - General Assistance | - | 1,000 |
| Due from State of Maine Treasury | 2,732,476 | 2,926,204 |
| Total assets | \$ 2,941,329 | 3,234,248 |
| LIABILITIES AND FUND EQUITY | | |
| Liabilities: | | |
| Accounts payable and payroll withholdings | 170,611 | 283,153 |
| Accrued wages | 171,410 | 167,778 |
| Accrued compensated absences | 66,041 | 57,494 |
| Due to State of Maine Treasury - Education | - | 15,453 |
| Deferred tax revenue | 193,500 | 318,000 |
| Total liabilities | 601,562 | 841,878 |
| Fund equity: | | |
| Reserved: | | |
| Encumbrances | 148,859 | 99,958 |
| Unreserved: | | |
| Undesignated | 2,190,908 | 2,292,412 |
| Total fund equity | 2,339,767 | 2,392,370 |
| Total liabilities and fund equity | \$ 2,941,329 | 3,234,248 |

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year ended June 30, 2000

(with comparative actual amounts for year ended June 30, 1999)

| | 2000 | | Variance favorable (unfavorable) | 1999 Actual |
|--|---------------|------------|--|----------------|
| | Budget | Actual | | |
| Revenues: | | | | |
| Taxes: | | | | |
| Property taxes | \$ 13,831,670 | 13,862,130 | 30,460 | 12,525,402 |
| Change in deferred property taxes | - | 124,500 | 124,500 | 19,000 |
| Interest and costs on taxes | - | 43,343 | 43,343 | 27,505 |
| Total taxes | 13,831,670 | 14,029,973 | 198,303 | 12,571,907 |
| Intergovernmental: | | | | |
| On-behalf payments - teachers retirement | 150,000 | 187,007 | 37,007 | 189,575 |
| Homestead reimbursement | 118,038 | 118,038 | - | 105,277 |
| State Revenue Sharing | 210,000 | 244,951 | 34,951 | 227,568 |
| Total intergovernmental | 478,038 | 549,996 | 71,958 | 522,420 |
| Charges for services: | | | | |
| Educational tuition | 200,000 | 221,627 | 21,627 | 194,244 |
| Total charges for services | 200,000 | 221,627 | 21,627 | 194,244 |
| Other: | | | | |
| Miscellaneous | 51,500 | 15,513 | (35,987) | 9,726 |
| Education--trust | 100,000 | 118,939 | 18,939 | 119,487 |
| Total other | 151,500 | 134,452 | (17,048) | 129,213 |
| Total revenues | 14,661,208 | 14,936,048 | 274,840 | 13,417,784 |
| Expenditures: | | | | |
| Current: | | | | |
| Education: | | | | |
| General operations | 5,709,085 | 5,254,992 | 454,093 | 5,081,681 |
| Salaries and benefits | 2,697,523 | 2,341,580 | 355,943 | 2,168,750 |
| Professional services | 416,000 | 365,464 | 50,536 | 332,464 |
| Travel expenses | 41,500 | 41,025 | 475 | 39,292 |
| Vehicle operation | 150,000 | 117,823 | 32,177 | 80,880 |
| Utility services | 80,000 | 72,805 | 7,195 | 66,091 |
| Rents | 600 | 7,065 | (6,465) | 8,595 |
| Repairs | 80,000 | 25,416 | 54,584 | 56,018 |
| Insurance | 15,000 | 14,149 | 851 | 12,264 |
| Fuel | 45,000 | 31,591 | 13,409 | 22,160 |
| Supplies | 110,000 | 90,955 | 19,045 | 79,669 |
| Capital improvements - general | 150,000 | 147,573 | 2,427 | 249,285 |

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual, Continued

| | 2000 | | Variance favorable (unfavorable) | 1999 Actual |
|--|-------------|------------|--|----------------|
| | Budget | Actual | | |
| Expenditures, continued: | | | | |
| Current, continued: | | | | |
| County reimbursements for services: | | | | |
| Aroostook | \$ 559,693 | 559,693 | - | 568,016 |
| Franklin | 393,092 | 393,092 | - | 324,025 |
| Hancock | 51,136 | 51,136 | - | 36,656 |
| Kennebec | 6,000 | 6,000 | - | - |
| Oxford | 264,304 | 264,304 | - | 277,394 |
| Penobscot | 708,695 | 708,695 | - | 651,182 |
| Piscataquis | 405,334 | 405,334 | - | 398,900 |
| Somerset | 611,029 | 611,029 | - | 581,015 |
| Washington | 399,785 | 399,785 | - | 316,784 |
| Total county reimbursements for services | 3,399,068 | 3,399,068 | - | 3,153,972 |
| Departmental: | | | | |
| Fiscal administrator | 108,207 | 103,062 | 5,145 | 116,761 |
| Assessments | 518,447 | 504,277 | 14,170 | 471,870 |
| Assessments - valuation system | 35,500 | 25,732 | 9,768 | 50,000 |
| Forest fire service | 150,000 | 131,103 | 18,897 | 50,108 |
| General assistance | 75,610 | 58,556 | 17,054 | 63,335 |
| Passamaquoddy | 6,977 | 6,977 | - | 7,121 |
| Land Use Regulation Commission | 163,515 | 169,873 | (6,358) | 167,106 |
| Total departmental | 1,058,256 | 999,580 | 58,676 | 926,301 |
| Unclassified: | | | | |
| County tax | 2,047,967 | 2,047,967 | - | 2,068,389 |
| Overlay | 218,394 | - | 218,394 | - |
| Total unclassified | 2,266,361 | 2,047,967 | 218,394 | 2,068,389 |
| Total expenditures | 16,308,393 | 14,988,651 | 1,319,742 | 15,076,816 |
| Excess (deficiency) of revenues over (under) expenditures | (1,647,185) | (52,603) | 1,594,582 | (1,659,032) |
| Other financing sources: | | | | |
| Subsequent appropriation - Passamaquoddy | 6,977 | - | (6,977) | - |
| Budgeted use of surplus - cost component | 1,640,208 | - | (1,640,208) | - |
| Total other financing sources | 1,647,185 | - | (1,647,185) | - |
| Deficiency of revenues and other financing sources under expenditures | - | (52,603) | (52,603) | (1,659,032) |

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Maine Department of Audit
Unorganized Territory Division
66 State House Station
Augusta Maine 04333-0066

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