

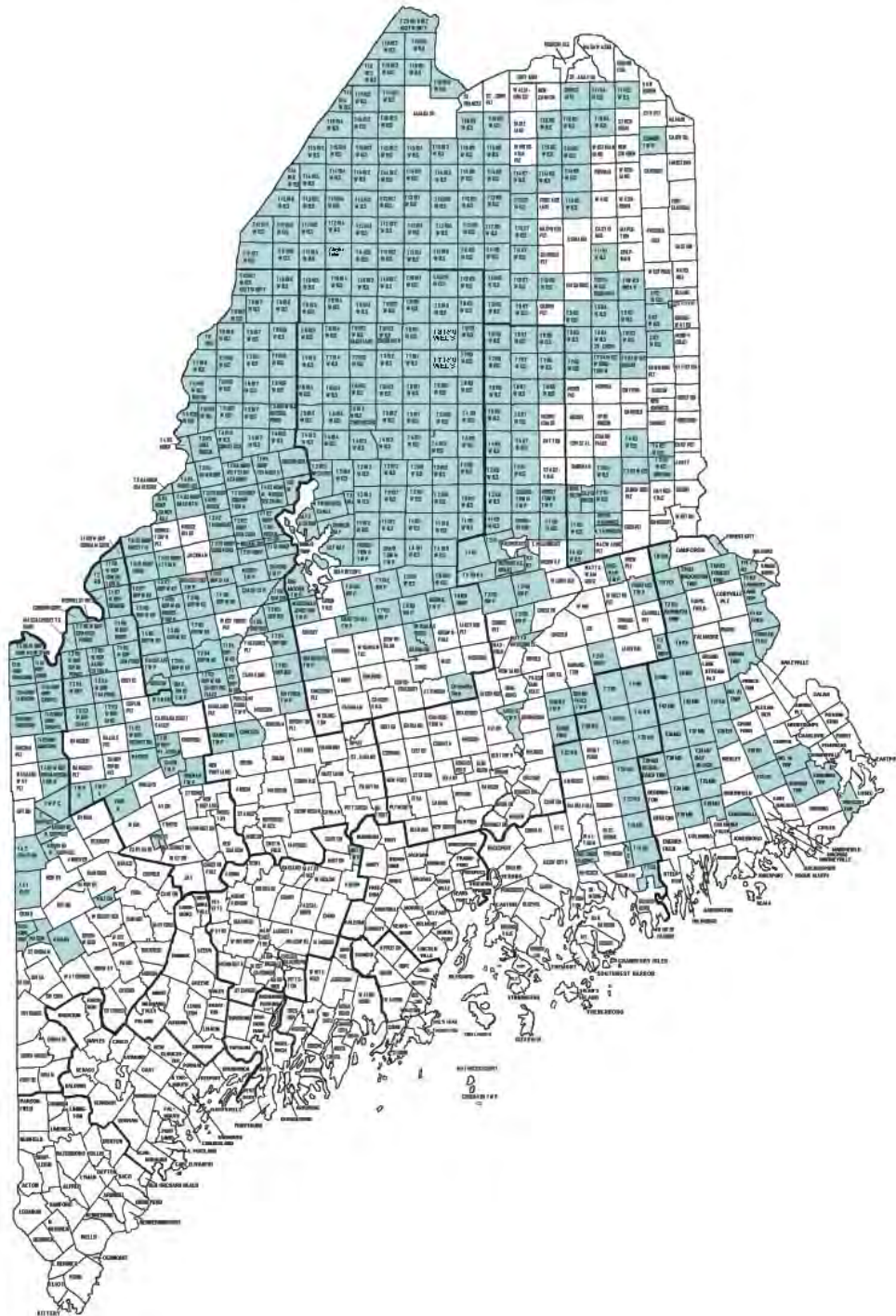
# MAINE STATE LEGISLATURE

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# UNORGANIZED TERRITORY



ANNUAL REPORT  
FISCAL YEAR 2005

## UNORGANIZED TERRITORY

### Phone Assistance

#### State Offices:

**Property Tax**-This department is responsible for the assessment and collection of all **property taxes** in the Unorganized Territory. **Contact:** Bob Doiron, Supervisor - Unorganized Territory, Maine Revenue Service, 287-4785.

**School Operations**-This department is responsible for **education and related services** for students residing in the unorganized territory. **Contact:** Richard Moreau, Director, Division of State Schools – Education in Unorganized Territory, 624-6892.

**Forest Fire Control**-This department is responsible for **forest fire prevention**, detection, suppression, planning and maintenance of forest fire equipment. **Contact:** Bill Williams, Forest Fire Control Division, Department of Conservation, 287-4990.

**General Assistance**-This department contracts with agents to provide **emergency assistance** for basic necessities including food, clothing, shelter, fuel, electricity, non-elective medical services, non-prescription drugs, telephone service, etc. **Contact:** Cindy Boyd, Manager - General Assistance, Department of Health and Human Services, 287-3097.

**Land Use Regulation Commission (LURC)**-Serves as the **planning and zoning board** for the unorganized territory. **Contact:** Catherine Carroll, Director, Land Use Regulation Commission (LURC), 287-2631.

**Department of Health and Human Services, Bureau of Health, Division of Health Engineering**-Arranges for **plumbing inspectors** for the unorganized territory, 287-5672.

**Fiscal Administrator**-The Fiscal Administrator is responsible for the review, analysis and investigation of the **budgets and expenditures** of all county and state agencies requesting funds from the unorganized territory. **Contact:** Doreen Sheive, Fiscal Administrator of the Unorganized Territory, Department of Audit, 624-6250.

**Counties:** Each county is authorized to contract for road and bridge maintenance and repair, snow removal, structural fire protection, solid waste disposal, polling places, animal control, and E-911 address designations for the unorganized territory within their borders.

| <u>County Offices:</u> | <u>Address</u>          | <u>County Seat</u> | <u>Telephone</u> |
|------------------------|-------------------------|--------------------|------------------|
| Aroostook County       | 144 Sweden St., Suite 1 | Caribou            | 493-3318         |
| Franklin County        | 140 Main St.            | Farmington         | 778-6614         |
| Hancock County         | 50 State St., Suite 7   | Ellsworth          | 667-9542         |
| Kennebec County        | 125 State St.           | Augusta            | 622-0971         |
| Knox County            | 62 Union St.            | Rockland           | 594-0420         |
| Lincoln County         | 32 High St.             | Wiscasset          | 882-6311         |
| Oxford County          | 26 Western Ave.         | South Paris        | 743-6359         |
| Penobscot County       | 97 Hammond St.          | Bangor             | 942-8535         |
| Piscataquis County     | 159 E. Main St.         | Dover-Foxcroft     | 564-2161         |
| Somerset County        | 41 Court St.            | Skowhegan          | 474-9861         |
| Waldo County           | 39-B Spring St.         | Belfast            | 338-3282         |
| Washington County      | 47 Court St.            | Machias            | 255-3127         |



**NERIA R. DOUGLASS, JD, CIA**  
*STATE AUDITOR*

## **STATE OF MAINE DEPARTMENT OF AUDIT**

66 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0066

TEL: (207) 624-6250  
FAX: (207) 624-6273

**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 information.

The current information section has been added to the report. This information is relevant to the current July 1, 2006-June 30, 2007 year.

With regard to paying your excise tax, it is very important that you use the agents that are designated for your township, or a State of Maine Motor Vehicle branch office. The agent and legal residence codes, as well as Motor Vehicle branch office locations and hours of operation, are listed within this report under the Taxation section. If, for some very important reason you cannot use the assigned agent, please contact the property tax division to discuss the issue with them.

My office is now online. By going to <http://www.maine.gov/audit/unorg.htm> you can access a copy of the annual report, other pertinent information, and access other unorganized territory links.

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

August, 2006

# UNORGANIZED TERRITORY ANNUAL REPORT

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# GENERAL INFORMATION



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# **UNORGANIZED TERRITORY TAX DISTRICT**

## **GENERAL INFORMATION**

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The unorganized territory is presently comprised of the following:

- 9,418,434.46 acres of land, of which:
  - 7,526,646.27 acres are in tree growth (for which the unorganized territory does not receive reimbursement from the State of Maine), and,
  - 1,102,311.07 acres are exempt from property tax.
- There are 419 townships. One hundred twenty nine of these townships have a full-time resident population of 7,843 people. In addition, the 2000 census estimated that there are 9,260 seasonal structures within the unorganized territory, housing approximately 24,075 non-residents.
- There are 75 offshore islands with only one of these islands 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 the State of Maine. However, municipal type services are only required in nine of these twelve counties.
- In FY05 the municipal type services were contracted at the county level at a cost to the unorganized territory taxpayers of \$4.5 million. Education, tax-assessing, planning and zoning, general assistance, forest fire protection, and fiscal administrative services were provided at the state level at an annual cost to the unorganized territory taxpayers of approximately \$10.6 million. In addition, the unorganized territory taxpayers paid approximately \$3.1 million in county taxes.

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 expenditure. 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 31<sup>st</sup> 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 1,145 students residing in the unorganized territory. Of these 1,145 students, 948 are tuitioned to local school units and 197 students attend the 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 a complete and accurate annual analysis. The annual analysis 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.

## **State Services (cont'd)**

**Maine Department of Health and Human Services, Special Services/Emergency Assistance** – Designates and oversees agents who provide general assistance 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.

**Maine Department of Administrative and Financial Services, Revenue Services, Property Tax Division** – Responsible for the assessment and collection of property taxes for the 419 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, solid waste disposal, polling places, and animal control may, in accordance with Title 30A, MRSA, Chapter 305, be either provided or contracted 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.

**NOTE:** This budget is separate from the county 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 unorganized territory 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 services 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 2005**

**REAL ESTATE**

| <u>COUNTY</u> | <u>VALUATION</u>        | <u>TAX RATE</u> | <u>TAX</u>           |
|---------------|-------------------------|-----------------|----------------------|
| Aroostook     | \$ 402,515,423          | 0.00754 \$      | 3,034,966.29         |
| Franklin      | 135,004,242             | 0.01117         | 1,507,997.38         |
| Hancock       | 98,212,352              | 0.00620         | 608,916.58           |
| Kennebec      | 2,381,312               | 0.00884         | 21,050.80            |
| Knox          | 8,122,865               | 0.00574         | 46,625.25            |
| Lincoln       | 7,240,679               | 0.00557         | 40,330.58            |
| Oxford        | 133,552,520             | 0.00805         | 1,075,097.79         |
| Penobscot     | 183,458,154             | 0.00962         | 1,764,867.44         |
| Piscataquis   | 450,002,459             | 0.00798         | 3,591,019.62         |
| Somerset      | 442,538,017             | 0.00765         | 3,385,415.83         |
| Waldo         | 722,050                 | 0.00637         | 4,599.46             |
| Washington    | 183,272,431             | 0.00894         | 1,638,455.53         |
| <b>TOTAL</b>  | <b>\$ 2,047,022,504</b> | <b>\$</b>       | <b>16,719,342.55</b> |

**PERSONAL PROPERTY**

| <u>COUNTY</u> | <u>VALUATION</u>  | <u>TAX RATE</u> | <u>TAX</u>        |
|---------------|-------------------|-----------------|-------------------|
| Aroostook     | \$ 3,791,712      | 0.00754 \$      | 28,589.51         |
| Franklin      | 1,156,720         | 0.01117         | 12,920.56         |
| Hancock       | 608,740           | 0.00620         | 3,774.19          |
| Kennebec      | 214,910           | 0.00884         | 1,899.80          |
| Knox          | 15,500            | 0.00574         | 88.97             |
| Lincoln       | 6,000             | 0.00557         | 33.42             |
| Oxford        | 213,890           | 0.00805         | 1,721.81          |
| Penobscot     | 909,505           | 0.00962         | 8,749.44          |
| Piscataquis   | 1,778,485         | 0.00798         | 14,192.31         |
| Somerset      | 11,456,669        | 0.00765         | 87,643.52         |
| Waldo         | 10,000            | 0.00637         | 63.70             |
| Washington    | 1,424,055         | 0.00894         | 12,731.05         |
| <b>TOTAL</b>  | <b>21,586,186</b> |                 | <b>172,408.29</b> |

|                  |               |
|------------------|---------------|
| Total Valuations | 2,068,608,690 |
| Total Taxes      | 16,891,750.84 |



*PHOTO BY MELISSA WINCHENBACH*

# CURRENT INFORMATION



**SECOND REGULAR SESSION OF THE 122<sup>ND</sup> LEGISLATURE**  
**Legislation that passed with an impact on the unorganized territory**

**LAW**

**IMPACT**

Chapter 135 of the Resolves of 2005 –  
Resolve, Authorizing the State Tax Assessor  
to Convey the Interest of the State in Certain  
Real Estate in the Unorganized Territory

Authorizes the State Tax Assessor to sell tax  
lien property.

Chapter 193 of the Resolves of 2005 –  
Resolve, Authorizing the Department of  
Conservation, Bureau of Parks and Lands to  
Convey Certain Lands

Authorizes the Bureau of Parks and Lands to  
convey certain land in Smalls Falls,  
Township E in Franklin County to the  
Department of Transportation for the  
purpose of relocating a portion of State  
Route 4.

Chapter 197 of the Resolves of 2005 –  
Resolve, Authorizing Certain Land  
Transactions by the Department of  
Conservation, Bureau of Parks and Lands

Authorizes the Bureau of Parks and Lands to  
convey, for appraised fair market value, all  
of the State's interest in and to certain lots or  
parcels of land located in T2 R4 WELS and  
T4 R3 WELS in Aroostook County,  
Greenfield Township and T2 R9 NWP in  
Penobscot County, T8 R3 NBPP in  
Washington County, and Wyman Township  
in Franklin County.

Chapter 623 of the Public Laws of 2005 –  
An Act to Replace Municipal Revenues  
Subject to Business Equipment Property Tax  
Exemption

Authorizes that the Unorganized Territory  
Education and Services Fund be reimbursed  
for taxes lost by reason of the exemption at  
the same percentages as are applicable to  
municipalities.

Chapter 683 of the Public Laws of 2005 –  
An Act to Correct Errors and Inconsistencies  
in the Laws of Maine

Provides for the one-time deappropriation of  
funds to the Education in the Unorganized  
Territory program in Fiscal year 2005-06 in  
the amount of \$400,000.

Renames T11 R14 WELS in Aroostook  
County to Clayton Lake Township (effective  
January 1, 2007).



Chapter 60 of the Private and Special Laws  
Of 2005 – An Act Authorizing the  
Deorganization of Drew Plantation

Authorizes the registered voters of Drew  
Plantation in Penobscot County to vote in  
the general election in November, 2006 as to  
whether they want to become part of the  
Unorganized Territory Tax District as of  
July 1, 2008.

Chapter 624 of the Public laws of 2005 –  
An Act to Establish Municipal Cost  
Components for Unorganized Territory  
Services to be Rendered in Fiscal Year  
2006-07

Enacts a budget cap for the unorganized  
territory similar to what was enacted in LD 1  
for the other levels of government. This  
legislation also requires that if the budgets at  
the county levels exceed or increase beyond  
the cap, it will require a majority vote of the  
county budget committees and the  
commissioners.

A majority vote by the members of the Joint  
Standing Committee on Taxation will be  
required in order to exceed or increase  
beyond the cap at the state services level.

**ANALYSIS OF MUNICIPAL COST COMPONENTS ET AL  
FIVE YEAR COMPARISON ENDED JUNE 30, 2007**

|   |    | <u>2002/2003</u>  | <u>2003/2004</u>  | <u>Increase<br/>(-)Decrease</u> | <u>2004/2005</u>  | <u>Increase<br/>(-)Decrease</u> | <u>2005-2006</u>  | <u>Increase<br/>(-)Decrease</u> | <u>2006-2007</u>  | <u>Increase<br/>(-)Decrease</u> |
|---|----|-------------------|-------------------|---------------------------------|-------------------|---------------------------------|-------------------|---------------------------------|-------------------|---------------------------------|
| Fiscal Administrator                    | \$ | 108,207           | \$ 108,207        | 0.00%                           | \$ 108,207        | 0.00%                           | \$ 118,207        | 9.24%                           | \$ 118,207        | 0.00%                           |
| Education                               |    | 10,452,001        | 10,902,895        | 4.31%                           | 11,107,086        | 1.87%                           | 11,916,245        | 7.29%                           | 12,174,098        | 2.16%                           |
| Forest Fire Service                     |    | 150,000           | 150,000           | 0.00%                           | 150,000           | 0.00%                           | 160,000           | 6.67%                           | 160,000           | 0.00%                           |
| General Assistance                      |    | 77,610            | 77,610            | 0.00%                           | 78,750            | 1.47%                           | 72,250            | -8.25%                          | 72,250            | 0.00%                           |
| Assessments                             |    | 621,641           | 647,399           | 4.14%                           | 658,453           | 1.71%                           | 672,688           | 2.16%                           | 739,706           | 9.96%                           |
| C.A.M.A.                                |    | 0                 | 0                 | 0.00%                           | 173,000           | 100.00%                         | 0                 | -100.00%                        | 0                 | 0.00%                           |
| L.U.R.C.                                |    | 197,177           | 185,735           | -5.80%                          | 183,295           | -1.31%                          | 350,332           | 91.13%                          | 352,962           | 0.75%                           |
| Total State Agencies                    |    | 11,606,636        | 12,071,846        | 4.01%                           | 12,458,791        | 3.21%                           | 13,289,722        | 6.67%                           | 13,617,223        | 2.46%                           |
| Minus Revenue Deductions                |    | -2,538,943        | -3,320,000        | 30.76%                          | -3,295,000        | -0.75%                          | -3,295,000        | 0.00%                           | -3,295,000        | 0.00%                           |
| Total Tax Assessment for State Services |    | <u>9,067,693</u>  | <u>8,751,846</u>  | <u>-3.48%</u>                   | <u>9,163,791</u>  | <u>4.71%</u>                    | <u>9,994,722</u>  | <u>9.07%</u>                    | <u>10,322,223</u> | <u>3.28%</u>                    |
|   |    |                   |                   |                                 |                   |                                 |                   |                                 |                   |                                 |
| Aroostook                               | T  | 533,069           | 520,020           | -2.45%                          | 529,336           | 1.79%                           | 537,918           | 1.62%                           | 554,700           | 3.12%                           |
|   | S  | 626,178           | 643,089           | 2.70%                           | 658,963           | 2.47%                           | 676,752           | 2.70%                           | 772,375           | 14.13%                          |
|   |    |                   |                   |                                 |                   |                                 |                   |                                 |                   |                                 |
| Franklin                                | T  | 150,579           | 158,510           | 5.27%                           | 161,694           | 2.01%                           | 172,926           | 6.95%                           | 188,430           | 8.97%                           |
|   | S  | 590,661           | 573,099           | -2.97%                          | 761,079           | 32.80%                          | 600,716           | -21.07%                         | 625,146           | 4.07%                           |
|   |    |                   |                   |                                 |                   |                                 |                   |                                 |                   |                                 |
| Hancock                                 | T  | 67,717            | 68,222            | 0.75%                           | 69,126            | 1.32%                           | 65,376            | -5.42%                          | 63,063            | -3.54%                          |
|   | S  | 105,824           | 76,808            | -27.42%                         | 103,923           | 35.30%                          | 130,808           | 25.87%                          | 159,917           | 22.25%                          |
|   |    |                   |                   |                                 |                   |                                 |                   |                                 |                   |                                 |
| Kennebec                                | T  | 2,926             | 3,008             | 2.81%                           | 3,552             | 18.09%                          | 3,014             | -15.15%                         | 2,822             | -6.37%                          |
|   | S  | 5,694             | 6,393             | 12.28%                          | 7,770             | 21.54%                          | 5,977             | -23.08%                         | 6,585             | 10.17%                          |
|   |    |                   |                   |                                 |                   |                                 |                   |                                 |                   |                                 |
| Knox                                    | T  | 8,840             | 9,219             | 4.29%                           | 10,109            | 9.65%                           | 10,076            | -0.33%                          | 11,055            | 9.72%                           |
|   | S  | 0                 | 0                 | 0.00%                           | 0                 | 0.00%                           | 0                 | 0.00%                           | 0                 | 0.00%                           |
|   |    |                   |                   |                                 |                   |                                 |                   |                                 |                   |                                 |
| Lincoln                                 | T  | 6,992             | 6,685             | -4.40%                          | 7,773             | 16.28%                          | 7,798             | 0.32%                           | 12,701            | 62.88%                          |
|   | S  | 0                 | 0                 | 0.00%                           | 0                 | 0.00%                           | 0                 | 0.00%                           | 0                 | 0.00%                           |
|   |    |                   |                   |                                 |                   |                                 |                   |                                 |                   |                                 |
| Oxford                                  | T  | 100,202           | 103,244           | 3.04%                           | 108,203           | 4.80%                           | 107,402           | -0.74%                          | 124,513           | 15.93%                          |
|   | S  | 331,888           | 362,248           | 9.15%                           | 363,481           | 0.34%                           | 408,363           | 12.35%                          | 428,846           | 5.02%                           |
|   |    |                   |                   |                                 |                   |                                 |                   |                                 |                   |                                 |
| Penobscot                               | T  | 190,761           | 199,371           | 4.51%                           | 209,490           | 5.08%                           | 232,744           | 11.10%                          | 240,224           | 3.21%                           |
|   | S  | 766,807           | 676,840           | -11.73%                         | 722,475           | 6.74%                           | 722,554           | 0.01%                           | 773,520           | 7.05%                           |
|   |    |                   |                   |                                 |                   |                                 |                   |                                 |                   |                                 |
| Piscataquis                             | T  | 703,434           | 777,673           | 10.55%                          | 896,253           | 15.25%                          | 1,021,062         | 13.93%                          | 1,013,378         | -0.75%                          |
|   | S  | 514,639           | 522,569           | 1.54%                           | 721,385           | 38.05%                          | 724,671           | 0.46%                           | 894,323           | 23.41%                          |
|   |    |                   |                   |                                 |                   |                                 |                   |                                 |                   |                                 |
| Somerset                                | T  | 610,495           | 675,929           | 10.72%                          | 749,202           | 10.84%                          | 791,928           | 5.70%                           | 835,492           | 5.50%                           |
|   | S  | 770,189           | 773,469           | 0.43%                           | 675,696           | -12.64%                         | 840,286           | 24.36%                          | 815,936           | -2.90%                          |
|   |    |                   |                   |                                 |                   |                                 |                   |                                 |                   |                                 |
| Waldo                                   | T  | 933               | 1,052             | 12.75%                          | 1,370             | 30.23%                          | 1,560             | 13.87%                          | 1,810             | 16.03%                          |
|   | S  | 0                 | 0                 | 0.00%                           | 0                 | 0.00%                           | 0                 | 0.00%                           | 0                 | 0.00%                           |
|   |    |                   |                   |                                 |                   |                                 |                   |                                 |                   |                                 |
| Washington                              | T  | 320,957           | 351,166           | 9.41%                           | 362,565           | 3.25%                           | 369,593           | 1.94%                           | 351,495           | -4.90%                          |
|   | S  | 430,162           | 429,889           | -0.06%                          | 466,676           | 8.56%                           | 499,615           | 7.06%                           | 691,723           | 38.45%                          |
|   |    |                   |                   |                                 |                   |                                 |                   |                                 |                   |                                 |
| Total Taxes                             |    | 2,696,903         | 2,874,099         | 6.57%                           | 3,108,673         | 8.16%                           | 3,321,397         | 6.84%                           | 3,399,683         | 2.36%                           |
| Total Services                          |    | <u>4,142,042</u>  | <u>4,064,404</u>  | <u>-1.87%</u>                   | <u>4,481,448</u>  | <u>10.26%</u>                   | <u>4,609,742</u>  | <u>2.86%</u>                    | <u>5,168,371</u>  | <u>12.12%</u>                   |
|   |    |                   |                   |                                 |                   |                                 |                   |                                 |                   |                                 |
| Total County Taxes/Services             |    | 6,838,945         | 6,938,503         | 1.46%                           | 7,590,121         | 9.39%                           | 7,931,139         | 4.49%                           | 8,568,054         | 8.03%                           |
| Overlay                                 |    | 238,377           | 228,293           | -4.23%                          | 264,696           | 15.95%                          | 220,477           | -16.71%                         | 58,009            | -73.69%                         |
| Tax Assessment                          |    | <u>16,145,016</u> | <u>15,918,642</u> | <u>-1.40%</u>                   | <u>17,018,608</u> | <u>6.91%</u>                    | <u>18,146,338</u> | <u>6.63%</u>                    | <u>18,948,286</u> | <u>4.42%</u>                    |

# UNORGANIZED TERRITORY MILL RATE ANALYSIS

| County             | FY93    | FY94    | FY95    | FY96    | FY97    | FY98    | FY99    | FY00    | FY01    | FY02    | *FY03    | *FY04    | **FY05   | FY06     | *FY07    |
|--------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|
| Aroostook          | 0.00777 | 0.00953 | 0.00885 | 0.00844 | 0.00733 | 0.00681 | 0.00602 | 0.00707 | 0.00820 | 0.00856 | 0.00788  | 0.00756  | 0.00754  | 0.00754  | 0.00696  |
| Franklin           | 0.01043 | 0.01065 | 0.01006 | 0.01028 | 0.00880 | 0.00901 | 0.00802 | 0.00958 | 0.01262 | 0.01273 | 0.01126  | 0.01021  | 0.01117  | 0.01024  | 0.00883  |
| Hancock            | 0.00601 | 0.01082 | 0.00834 | 0.00807 | 0.00553 | 0.00555 | 0.00497 | 0.00595 | 0.00663 | 0.00674 | 0.00673  | 0.00597  | 0.00620  | 0.00666  | 0.00601  |
| Kennebec           | 0.00637 | 0.00735 | 0.00677 | 0.00671 | 0.00631 | 0.00622 | 0.00563 | 0.00835 | 0.01171 | 0.00999 | 0.00809  | 0.00812  | 0.00884  | 0.00816  | 0.00718  |
| Knox               | 0.00699 | 0.00790 | 0.00755 | 0.00765 | 0.00649 | 0.00605 | 0.00510 | 0.00575 | 0.00681 | 0.00717 | 0.00638  | 0.00571  | 0.00574  | 0.00592  | 0.00472  |
| Lincoln            | 0.00650 | 0.00749 | 0.00688 | 0.00684 | 0.00579 | 0.00557 | 0.00471 | 0.00554 | 0.00655 | 0.00691 | 0.00638  | 0.00556  | 0.00557  | 0.00585  | 0.00505  |
| Oxford             | 0.00909 | 0.00981 | 0.00905 | 0.01076 | 0.00850 | 0.00825 | 0.00777 | 0.00762 | 0.00918 | 0.00958 | 0.00890  | 0.00836  | 0.00805  | 0.00853  | 0.00721  |
| Penobscot          | 0.00936 | 0.01257 | 0.01194 | 0.01014 | 0.00919 | 0.00833 | 0.00865 | 0.00962 | 0.01066 | 0.01107 | 0.01061  | 0.00934  | 0.00962  | 0.00969  | 0.00857  |
| Piscataquis        | 0.00830 | 0.00916 | 0.00820 | 0.00777 | 0.00677 | 0.00668 | 0.00615 | 0.00702 | 0.00813 | 0.00880 | 0.00797  | 0.00757  | 0.00798  | 0.00841  | 0.00725  |
| Somerset           | 0.00794 | 0.00926 | 0.00862 | 0.00840 | 0.00757 | 0.00707 | 0.00653 | 0.00717 | 0.00873 | 0.00887 | 0.00825  | 0.00782  | 0.00765  | 0.00780  | 0.00685  |
| Waldo              | 0.00676 | 0.00784 | 0.00737 | 0.00733 | 0.00640 | 0.00596 | 0.00485 | 0.00580 | 0.00666 | 0.00730 | 0.00676  | 0.00614  | 0.00637  | 0.00692  | 0.00502  |
| Washington         | 0.01025 | 0.01105 | 0.01049 | 0.01022 | 0.00909 | 0.00859 | 0.00809 | 0.00936 | 0.00906 | 0.00920 | 0.00939  | 0.00866  | 0.00894  | 0.00919  | 0.00882  |
| State Level        |         |         |         |         |         |         |         |         |         |         |          |          |          |          |          |
| Services Mill Rate | 0.00544 | 0.00640 | 0.00568 | 0.00553 | 0.00458 | 0.00427 | 0.00376 | 0.00452 | 0.00541 | 0.00553 | 0.004815 | 0.004409 | 0.004399 | 0.004578 | 0.003952 |

\*Revaluation

\*\*Waterfront revaluation

# STATE SERVICES



## ANIMAL CONTROL IN THE UNORGANIZED TERRITORY

**CONTACT: Maine Department of Agriculture  
Office of Agricultural, Natural and Rural Resources  
Animal Welfare Program  
AMHI Complex, Deering Building  
90 Blossom Lane  
28 State House Station  
Augusta, ME 04333-0028  
Phone: (207) 287-3846**

The Animal Welfare Program staff, consisting of one part-time and eight full-time employees, responds to and resolves complaints regarding inhumane treatment of animals, and inspects businesses selling and housing pets.

The Animal Welfare Advisory Committee advises the Commissioner on policies related to the humane treatment of animals, and on the operations of the Animal Welfare Program.

***Dog Licensing:** 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.*

Each owner or keeper of a dog or wolf hybrid at the age of six months or more, on or before January 1<sup>st</sup> 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.

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

To license a dog you must have a current Maine rabies certificate. If the dog has been spayed or neutered, you must show proof from a veterinarian to receive the lower cost license.

|                               |                                 |
|-------------------------------|---------------------------------|
| <b><i>Licensing fees-</i></b> | \$6.00 for spayed/neutered dogs |
|                               | \$10.00 for unaltered dogs      |
|                               | \$15.00 late fee                |

***Kennel fees*** - A kennel license is available for anyone that has a “pack or collection of dogs or wolf hybrids kept in a single location under one ownership for breeding, hunting, show, training, field trials or exhibition purposes” – five dogs per kennel license is \$42.00. The sale or exchange of one litter of puppies within a 12-month period alone does not constitute the operation of a kennel. A late fee of \$25.00, in addition to the annual fee, must be paid by a person who fails to obtain a municipal kennel license by January 31<sup>st</sup> of each year.

Further information regarding fees may be found in the *Maine Statutes, Title 7, Part 9, Chapter 721*.

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

### **DOG RECORDERS FOR UNORGANIZED TOWNSHIPS**

|                  |  |  |
|------------------|--|--|
| <b>ARGYLE</b>    | Town of Old Town<br>150 Brunswick Street<br>Old Town 04468                       | (207) 827-3962<br>County: <b><i>Penobscot</i></b>  |
| <b>EDMUNDS</b>   | Roberta Seeley<br>1935 US Rte 1<br>Edmunds Twp. 04628                            | (207) 726-4674<br>County: <b><i>Washington</i></b> |
| <b>KINGMAN</b>   | Denise Worster<br>1386 Kingman Road<br>Kingman Twp. 04451                        | (207) 765-3343<br>County: <b><i>Penobscot</i></b>  |
| <b>LEXINGTON</b> | Diane Emery<br>HCR 68 Box 445<br>2028 Long Falls Dam Road<br>Highland Plt. 04961 | (207) 628-3081<br>County: <b><i>Somerset</i></b>   |
| <b>MILTON</b>    | Town of Woodstock<br>26 Monk Avenue, PO Box 317<br>Bryant Pond 04219             | (207) 665-2668<br>County: <b><i>Oxford</i></b>     |
| <b>ROCKWOOD</b>  | Kristin McDonough<br>PO Box 183<br>Rockwood 04478                                | (207) 534-7539<br>County: <b><i>Somerset</i></b>   |

***DOG LICENSING LOCATIONS  
FOR THE UNORGANIZED TERRITORY***

**AROOSTOOK COUNTY**

| <b><u>Township</u></b>                  | <b><u>Licensing<br/>Location</u></b> | <b><u>Tax Collector<br/>Phone</u></b> |
|---|--------------------------------------|---------------------------------------|
| BENEDICTA                               | SHERMAN                              | 365-4260                              |
| CONNOR                                  | CARIBOU                              | 493-3324                              |
| CROSS LAKE                              | SAINT AGATHA                         | 543-7305                              |
| E TOWNSHIP                              | BLAINE                               | 425-2611                              |
| SILVER RIDGE                            | SHERMAN                              | 365-4260                              |
| T10 R4 WELS (SQUAPAN)                   | CARIBOU                              | 493-3324                              |
| T14 R15 WELS                            | ALLAGASH                             | 398-3198                              |
| T14 R16 WELS                            | ALLAGASH                             | 398-3198                              |
| T15 R15 WELS                            | ALLAGASH                             | 398-3198                              |
| T15 R6 WELS                             | WINTERVILLE PLT                      | 444-6460                              |
| T16 R4 WELS (BIG MADAWASKA –PART OF)    | CARIBOU                              | 493-3324                              |
| T16 R4 WELS (BIG MADAWASKA – PART OF)   | STOCKHOLM                            | 896-5659                              |
| T16 R5 WELS (SQUARE LAKE)               | STOCKHOLM                            | 896-5659                              |
| T17 R4 WELS (SINCLAIR, LONG LAKE SHORE) | SAINT AGATHA                         | 543-7305                              |
| T20 R11&12 WELS (BIG TWENTY PART OF)    | ALLAGASH                             | 398-3198                              |
| T20 R11&12 WELS (BIG TWENTY PART OF)    | FORT KENT                            | 834-3136                              |
| T9 R5 WELS (SWETT FARM)                 | PATTEN                               | 528-2215                              |
| TA R2 WELS                              | LINNEUS                              | 532-6182                              |
| TA R5 WELS (MOLUNKUS)                   | MATTAWAMKEAG                         | 736-2464                              |

**FRANKLIN COUNTY**

|                                      |             |          |
|--------------------------------------|-------------|----------|
| FREEMAN (PART OF)                    | STRONG      | 684-4002 |
| FREEMAN (PART OF)                    | KINGFIELD   | 265-4637 |
| GORE N OF T2&3 R6 WBKP (COBURN GORE) | EUSTIS      | 246-4401 |
| MADRID                               | PHILLIPS    | 639-3561 |
| PERKINS                              | WELD        | 585-2348 |
| SALEM-PART OF                        | KINGFIELD   | 265-4637 |
| SALEM-PART OF                        | STRONG      | 684-4002 |
| T1 R5 WBKP (JIM POND)                | EUSTIS      | 246-4401 |
| T1 R6 WBKP (KIBBY)                   | EUSTIS      | 246-4401 |
| T2 R3 WBKP (LANG-PART OF)            | RANGELEY    | 864-3326 |
| T2 R3 WBKP (LANG-PART OF)            | COPLIN PLT. | 246-7021 |
| T2 R5 WBKP (ALDER STREAM)            | EUSTIS      | 246-4401 |
| T2 R6 WBKP (CHAIN OF PONDS)          | EUSTIS      | 246-4401 |
| T3 R3 WBKP (DAVIS)                   | RANGELEY    | 864-3326 |
| T3 R4 WBKP (STETSONTOWN)             | RANGELEY    | 864-3326 |
| T3 R5 WBKP (SEVEN PONDS)             | EUSTIS      | 246-4401 |
| T4 R3 BKP WKR (WYMAN)                | EUSTIS      | 246-4401 |
| WASHINGTON                           | WILTON      | 645-4961 |
| WEST FREEMAN                         | STRONG      | 684-4002 |

*\* DOG RECORDERS (see chart on page 22 for list of addresses)*



# ***DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORY***

## **HANCOCK COUNTY**

| <b><u>Township</u></b> | <b><u>Licensing<br/>Location</u></b> | <b><u>Tax Collector<br/>Phone</u></b> |
|------------------------|--------------------------------------|---------------------------------------|
| T28 MD                 | GREAT POND                           | 584-5860                              |
| T34 MD                 | GREAT POND                           | 584-5860                              |
| T41 MD                 | GREAT POND                           | 584-5860                              |
| T7 SD                  | STEUBEN                              | 546-7209                              |
| FLETCHERS LANDING      | ELLSWORTH                            | 667-2563                              |

## **KENNEBEC COUNTY**

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

## **LINCOLN COUNTY**

|                                 |         |          |
|---------------------------------|---------|----------|
| MUSCONGUS ISLAND (LOUDS ISLAND) | BRISTOL | 563-6180 |
|---------------------------------|---------|----------|

## **OXFORD COUNTY**

|                              |           |          |
|------------------------------|-----------|----------|
| ALBANY                       | BETHEL    | 824-2669 |
| ANDOVER NORTH SURPLUS        | ANDOVER   | 392-3302 |
| ANDOVER WEST SURPLUS         | ANDOVER   | 392-3302 |
| BATCHELDERS GRANT            | GILEAD    | 836-2115 |
| C SURPLUS                    | ANDOVER   | 392-3302 |
| MASON                        | BETHEL    | 824-2669 |
| *MILTON                      | WOODSTOCK | 665-2668 |
| T4 R1 WBKP (RICHARDSON)      | ANDOVER   | 392-3302 |
| T4 R2 WBKP (ADAMSTOWN)       | RANGELEY  | 864-3326 |
| T4 R3 WBKP (LOWER CUPSUPTIC) | RANGELEY  | 864-3326 |
| T4 R4 WBKP (UPPER CUPSUPTIC) | RANGELEY  | 864-3326 |
| T5 R3 WBKP (PARKERTOWN)      | RANGELEY  | 864-3326 |
| T5 R4 WBKP (LYNCHTOWN)       | RANGELEY  | 864-3326 |
| TOWNSHIP C                   | ANDOVER   | 392-3302 |

## **PENOBSCOT COUNTY**

|                    |             |          |
|--------------------|-------------|----------|
| *ARGYLE            | OLD TOWN    | 827-3962 |
| GREENFIELD         | OLD TOWN    | 827-3962 |
| T3 INDIAN PURCHASE | MILLINOCKET | 723-7006 |
| T4 INDIAN PURCHASE | MILLINOCKET | 723-7006 |
| *KINGMAN           | KINGMAN     | 765-3343 |
| PRENTISS           | SPRINGFIELD | 738-2176 |
| T1 R6 WELS         | MEDWAY      | 746-9531 |

**\* DOG RECORDERS (see chart on page 22 for list of addresses)**

# ***DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORY***

## **PENOBSCOT COUNTY (cont'd)**

| <b><u>Township</u></b>             | <b><u>Licensing<br/>Location</u></b> | <b><u>Tax Collector<br/>Phone</u></b> |
|------------------------------------|--------------------------------------|---------------------------------------|
| T1 R7 WELS (GRINDSTONE)            | MEDWAY                               | 746-9531                              |
| T1 & T2 R8 WELS (MILLINOCKET LAKE) | MILLINOCKET                          | 723-7006                              |
| T2 R1 ND (GRAND FALLS)             | BURLINGTON                           | 732-3768                              |
| T2 R6 WELS (HERSEYTOWN)            | SHERMAN                              | 365-4260                              |
| T2 R7 WELS (SOLDIERTOWN)           | MEDWAY                               | 746-9531                              |
| T5 R7 WELS (UPPER SHIN POND)       | PATTEN                               | 528-2215                              |
| T6 R8 WELS                         | PATTEN                               | 528-2215                              |
| TA R8 & 9 WELS (LONG A, W SEBORIS) | MILLINOCKET                          | 723-7006                              |

## **PISCATAQUIS COUNTY**

|                                    |             |          |
|------------------------------------|-------------|----------|
| BARNARD                            | BROWNVILLE  | 965-8639 |
| BLANCHARD                          | MONSON      | 997-3641 |
| EBEEMEE                            | BROWNVILLE  | 965-8639 |
| ELLIOTTSVILLE                      | WILLIMANTIC | 997-3269 |
| HARFORD'S POINT                    | GREENVILLE  | 695-2421 |
| ORNEVILLE                          | MILO        | 943-2202 |
| T1 R9 WELS (AMBEJEJUS LAKE)        | MILLINOCKET | 723-7006 |
| T2 R6 BKP EKR (BIG MOOSE)          | GREENVILLE  | 695-2421 |
| T3 R15 WELS (NORTHEAST CARRY)      | GREENVILLE  | 695-2421 |
| T3 R5 BKP EKR (MOOSEHEAD JUNCTION) | GREENVILLE  | 695-2421 |
| T4 R9 WELS                         | BROWNVILLE  | 965-8639 |
| T5 R13 WELS (CHESUNCOOK)           | GREENVILLE  | 695-2421 |
| T6 R8 NWP (WILLIAMSBURG)           | BROWNVILLE  | 965-8639 |
| T6 R9 NWP (KATAHDIN IRON WORKS)    | BROWNVILLE  | 965-8639 |
| T7 R9 WELS                         | BROWNVILLE  | 965-8639 |
| TA R13 WELS (FRENCHTOWN, KAKADJO)  | GREENVILLE  | 695-2421 |
| TA R14 WELS (LILY BAY)             | GREENVILLE  | 695-2421 |

## **SOMERSET COUNTY**

|                                      |               |          |
|--------------------------------------|---------------|----------|
| *T1 & T2 R1 NBKP (ROCKWOOD STRIP)    | ROCKWOOD      | 534-7539 |
| T1 R5 BKP EKR (MOXIE GORE – PART OF) | THE FORKS     | 663-4452 |
| T1 R5 BKP EKR (MOXIE GORE – PART OF) | WEST FORKS    | 672-3258 |
| T1 R6 BKP EKR (INDIAN STREAM)        | WEST FORKS    | 672-3258 |
| *T2 R1 BKP WKR (LEXINGTON – PART OF) | HIGHLAND PLT. | 628-3081 |
| *T2 R1 BKP WKR (LEXINGTON – PART OF) | NEW PORTLAND  | 628-4441 |
| T3 R1 NBKP (LONG POND)               | JACKMAN       | 668-2111 |
| T3 R7 BKP WKR (PARLIN POND)          | JACKMAN       | 668-2111 |
| T4 R6 BKP WKR (HOBBS TOWN)           | JACKMAN       | 668-2111 |
| T6 R1 NBKP (HOLEB)                   | JACKMAN       | 668-2111 |

\* ***DOG RECORDERS*** (see chart on page 22 for list of addresses)

***DOG LICENSING LOCATIONS  
FOR THE UNORGANIZED TERRITORY***

**WASHINGTON COUNTY**

| <b><u>Township</u></b>    | <b><u>Licensing<br/>Location</u></b> | <b><u>Tax Collector<br/>Phone</u></b> |
|---------------------------|--------------------------------------|---------------------------------------|
| BROOKTON                  | DANFORTH                             | 448-2321                              |
| CENTERVILLE               | EAST MACHIAS                         | 255-6447                              |
| *EDMUNDS                  | EDMUNDS                              | 726-4674                              |
| *MARION                   | EDMUNDS                              | 726-4674                              |
| T1 R3 TS (LAMBERT LAKE)   | VANCEBORO                            | 788-3885                              |
| T10 R3 NBPP (FOREST CITY) | DANFORTH                             | 448-2321                              |
| T14 ED (PLANTATION 14)    | EAST MACHIAS                         | 255-6447                              |
| T18 ED                    | EAST MACHIAS                         | 255-6447                              |
| T18 MD                    | WESLEY                               | 255-8859                              |
| T19 ED                    | EAST MACHIAS                         | 255-6447                              |
| T21 ED (PLANTATION 21)    | PRINCETON                            | 796-2744                              |
| T26 ED                    | WESLEY                               | 255-8859                              |
| T29 MD (DEVEREAUX)        | GREAT POND                           | 584-5860                              |
| T30 MD                    | WESLEY                               | 255-8859                              |
| T31 MD (DAY BLOCK)        | WESLEY                               | 255-8859                              |
| T5 ND                     | GRAND LAKE STR.                      | 796-2001                              |
| T6 ND                     | GRAND LAKE STR.                      | 796-2001                              |
| T7 R2 NBPP (KOSSUTH)      | TOPSFIELD                            | 796-5157                              |
| TRESCOTT                  | WHITING                              | 733-2027                              |

## ANIMAL CONTROL OFFICERS

|                            |   |                |
|----------------------------|---|----------------|
| <b>AROOSTOOK COUNTY:</b>   | Aroostook County Sheriff's Department             | (800) 432-7842 |
|                            | • Non-emergency number                            | 532-3471       |
|                            | David Sokolich, Public Works Director             | 493-3318       |
| <b>FRANKLIN COUNTY:</b>    | Franklin County Sheriff's Department              | (800) 773-2680 |
|                            | • Non-emergency number                            | 778-2680       |
|                            | Julie Magoon, County Clerk                        | 778-6614       |
|                            | Franklin County Animal Shelter                    | 778-2638       |
| <b>HANCOCK COUNTY:</b>     | Ken Monroe (ACO)                                  | 422-3124       |
|                            | Ray A. Bickford, Jr., County Clerk                | 667-9542       |
| <b>KENNEBEC COUNTY:</b>    | Kennebec County Sheriff's Department              | (800) 498-1930 |
|                            | • Non-emergency number                            | 623-3614       |
|                            | Robert Devlin, County Administrator               | 622-0971       |
| <b>OXFORD COUNTY:</b>      | Oxford County Sheriff's Department                | (800) 733-1421 |
|                            | • Non-emergency number                            | 743-9554       |
|                            | Danny Paine (ACO)                                 | 674-2592       |
|                            | Carole G. Fulton, County Clerk                    | 743-6359       |
| <b>PENOBSCOT COUNTY:</b>   | Don Madden, Road Agent                            | 942-8566       |
|                            | Penobscot County Regional Dispatch                | 942-8566       |
|                            | • After business hours                            | 945-4636       |
| <b>PISCATAQUIS COUNTY:</b> | Ione Wilson (ACO), Carries Animal Shelter         | 924-0137       |
|                            | Owen Pratt, County Manager                        | 564-2161       |
| <b>SOMERSET COUNTY:</b>    | Somerset County Sheriff's Department              | (800) 452-1933 |
|                            | • Non-emergency number                            | 474-9591       |
|                            | Kent Stevens (ACO)                                | 431-3641       |
|                            | Robin Weeks, County Clerk                         | 474-9861       |
| <b>WASHINGTON COUNTY:</b>  | Washington County Sheriff's Department            | 255-4422       |
|                            | Lester Seeley (ACO)                               | 726-4689       |
|                            | Dean Preston,<br>Unorganized Territory Supervisor | 255-8919       |

## EDUCATION IN THE UNORGANIZED TERRITORY

**CONTACT: Richard Moreau, Director**  
**Division of State Schools**  
**Burton Cross State Office Building, 5<sup>th</sup> Floor**  
**23 State House Station**  
**Augusta, ME 04333-0023**  
**Phone - (207) 624-6892**  
**Fax – (207) 624-6891**

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

Education in the Unorganized Territories consists of a Director, an Education Specialist III who serves as the Director of Special Education for the unorganized territory, a Business Manager, an Administrative Secretary, and a part-time Account Clerk. All positions except the Director of Special Education are located at the central office in Augusta.

Education in the Unorganized Territory is responsible for the operation of six elementary schools with a total enrollment of 197 pupils in September of 2005. These schools are:

### **Edmunds Consolidated School**

21 Harrison Road  
Dennysville 04628  
Telephone: (207) 726-4478  
Fax: (207) 726-0932  
Principal: Martha Livingstone  
Enrollment: 77 (Pre-K - Eighth grade)

### **Connor Consolidated School**

1581 Van Buren Road  
Connor Township 04736  
Telephone: (207) 496-4521  
Fax: (207) 496-0012  
Principal: Steven Anderson  
Enrollment: 44 (Pre-K- Sixth grade)

### **Patrick Therriault School**

425 Martin Road, PO Box 62  
Sinclair 04779  
Telephone: (207) 543-7553  
Fax: (207) 543-7570  
Principal: Steven Anderson  
Enrollment: 15 (Pre-K- Sixth grade)

### **Kingman Elementary School**

25 Park Street  
Kingman 04451  
Telephone: (207) 765-2500  
Fax: (207) 765-2008  
Principal: Shelley Lane  
Enrollment: 30 (Pre-K - Fifth grade)

### **Benedicta Elementary School**

159 Aroostook Road  
Benedicta 04733  
Telephone: (207) 365-4578  
Fax: (207) 365-4405  
Principal: Shelley Lane  
Enrollment: 18 (Pre K- Sixth grade)

### **Rockwood Elementary School**

3636 Rockwood Road, PO Box 309  
Rockwood 04478  
Telephone: (207) 534-7779  
Fax: (207) 534-7779  
Principal: William Folsom  
Enrollment: 13 (K - Fourth grade)

The staff necessary to operate these six schools consists of: four principals, twenty-four teachers, two Education Technicians, seven teacher-aides, two guidance counselors, ten janitor/bus drivers, one bus driver, six cooks, and four secretaries. In addition, the staff includes seven independent bus drivers who transport unorganized territory tuition students to local educational agencies and the Director of Special Education.

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

Tuition students, numbering 948 (elementary and secondary), are transported to 58 different local educational agencies within proximity of their residences.

Pupils who reside in more remote locations are provided educational services through a variety of alternative methods such as room and board in lieu of transportation, tutors, and home schooling.

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.

***Agents appointed by the Commissioner of Education who Serve the Unorganized Territory:***

|                    |   |
|--------------------|---|
| Sara Albert        | T3 & T4 Indian Purchase, T1 R8 WELS, TA R7 WELS, TA R8 WELS (all in <b><i>Penobscot County</i></b> ); T1 R9 WELS (Ambejeus Lake) ( <b><i>Piscataquis County</i></b> )   |
| Steven Anderson    | All unorganized territory north of T10 R4 WELS (Squapan), including Connor, T17 R4 WELS (Sinclair), T16 R4 WELS (Big Madawaska), Cross Lake, T17 R3 WELS, T14 R6 WELS ( <b><i>Aroostook County</i></b> )  |
| Regina Campbell    | T2 R1 BKP WKR (Lexington) ( <b><i>Somerset County</i></b> )   |
| MSAD 58            | Coburn Gore, T2 R6 WBKP (Chain of Ponds), T2 R3 WBKP (Lang), Freeman, Salem, T4 R3 BKP WKR (Wyman), T2 R5 WBKP (Alder Stream), Madrid ( <b><i>Franklin County</i></b> ); T4 R3 WBKP (Lower Cupsuptic) ( <b><i>Oxford County</i></b> )   |
| Michael Cyr        | Greenfield ( <b><i>Penobscot County</i></b> )   |
| Shelley Lane       | T1 R3 TS (Lambert Lake), Brookton ( <b><i>Washington County</i></b> ); Kingman, Prentiss, T2 R7 WELS (Soldiertown), T5 R7 WELS (Upper Shin Pond), T2 R6 WELS Herseytown ( <b><i>Penobscot County</i></b> ); TA R5 WELS (Molunkus), T2 R4 WELS, Benedicta, Silver Ridge ( <b><i>Aroostook County</i></b> ) |
| David Murphy       | Albany, Milton, Mason, Township C ( <b><i>Oxford County</i></b> )   |
| David Walker       | Argyle ( <b><i>Penobscot County</i></b> )   |
| Shirley N. Wright  | T6 R8 NWP (Williamsburg), Orneville ( <b><i>Piscataquis County</i></b> )  |
| Kenneth Smith      | Concord, T2 R4 BKP EKR (East Moxie), T2 R5 BKP EKR (Squaretown), Misery Gore ( <b><i>Somerset County</i></b> )  |
| Martha Livingstone | Edmunds, Marion, T14 ED (Plantation 14), T21 ED (Plantation 21), T31 MD (Day Block), Trescott ( <b><i>Washington County</i></b> )   |

## **FISCAL ADMINISTRATOR OF THE UNORGANIZED TERRITORY**

**CONTACT: Doreen Sheive**  
**Fiscal Administrator of the**  
**Unorganized Territory**  
**Maine Department of Audit**  
**9 Beech Street**  
**Hallowell Annex, Hallowell**  
**66 State House Station**  
**Augusta, ME 04333-0066**  
**Phone - (207) 624-6250**  
**Fax - (207) 624-6273**  
**Email [doreen.sheive@maine.gov](mailto:doreen.sheive@maine.gov)**

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

The primary responsibilities of the Fiscal Administrator include the review, analysis, and investigation of 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 their district.

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: Bill Williams**  
**Forest Fire Control Division**  
**Maine Department of Conservation**  
**18 Elkins Lane**  
**22 State House Station**  
**Augusta, ME 04333-0022**  
**Phone - (207) 287-4990**  
**Fax - (207) 287-8422**

The primary objective of this Division is to provide forest fire and forest resource protection at the least cost with minimum damage to Maine's 17.7 million acres of forest land. This objective is accomplished through five major tasks: (1) prevention; (2) detection; (3) pre-suppression (training of municipal and Division employees as well as maintenance and development of specialized equipment); (4) suppression (extinguishing fires that do occur); and (5) law enforcement.

The primary goal of the Division is to keep the annual acreage burned to a minimum. Pre-suppression or preparedness is another key to a successful forest fire control program. Continued efforts are maintained in building and equipment maintenance and fire planning. Another major goal is to enforce all laws dealing with forest and forest preservation. Forest fire prevention plays a very important role in meeting the Division's objectives.

In 2005, 32 forest fires effecting 33.61 acres occurred in the unorganized territory from the following causes:

Campfires - 3  
Children - 1  
Debris Burning - 6  
Incendiary - 4  
Lightning -6  
Machine Use -7  
Smoking - 2  
Miscellaneous - 3

*Publications:*

*Forest Fire Prevention Materials*  
*Pamphlets, including Wildland Urban Interface Information*



## GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

**CONTACT: Cindy Boyd, Manager**  
**General Assistance**  
**Maine Department of Health and Human Services**  
**268 Whitten Road**  
**11 State House Station**  
**Augusta, ME 04333-0011**  
**Phone - (207) 287-3097**  
**Fax - (207) 287-5096**

Pursuant to Title 22, M.R.S.A., §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 service 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 renewable basis.

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

| <u>AGENT/MUNICIPALITY</u>                                       | <u>TOWNSHIP</u>   |
|---|---|
| Joyce Brackett (448-2415)<br>PO Box 92<br>Danforth 04424        | Brookton (in <i>Washington County</i> )   |
| David Herrick (796-2744)<br>PO Box 445<br>Princeton 04668       | T21 ED (Plantation 21)<br>(in <i>Washington County</i> )                                  |
| Joyce Hoyt (743-9848)<br>33 Hall Lane<br>Norway 04268           | Milton (in <i>Oxford County</i> )   |
| Geraldine Moore (483-2844)<br>PO Box 24<br>Columbia Falls 04623 | Raker's Center at the Columbia<br>Town Hall in Columbia (in<br><i>Washington County</i> ) |
| Rae Ann Oakes (255-3171)<br>PO Box 251<br>East Machias 04630    | Edmunds, Marion, Trescott,<br>T14 ED (Plantation 14) (in<br><i>Washington County</i> )    |

**AGENT/MUNICIPALITY**

Marie Picard (543-6233 or 543-6117)  
PO Box 58  
Sinclair 04779

Jacquelyn Roach (465-9983)  
3 Rosswood Green Lane, Unit #5  
Oakland 04963

Midge Silvio (928-2806 or 928-2155)  
PO Box 68  
Stoneham 04231

Frances Speed (327-2244)  
671 Main Road  
Bradford 04410

Ashland  
435-2311

Bingham  
672-5519

Blaine  
425-2611

Brownville  
965-2561

Burlington  
732-3985

Caribou  
493-3324

Columbia Falls  
483-4067

Ellsworth  
667-2563

**TOWNSHIP**

T17 R4 WELS (Sinclair, Long Lake  
Shore), Cross Lake (in ***Aroostook  
County***)

Benedicta, Silver Ridge, TA R5  
WELS (Molunkus) (in ***Aroostook  
County***); Argyle, Greenfield,  
Kingman, Prentiss, T2 R6 WELS  
(Herseytown) (in ***Penobscot County***)

Albany, Mason (in ***Oxford  
County***)

Orneville (in ***Piscataquis County***)

T10 R4 WELS (Squapan) (in  
***Aroostook County***)

Concord (in ***Somerset County***)

E Township (in ***Aroostook County***)

Ebeemee, T6 R8 NWP  
(Williamsburg) (in ***Piscataquis  
County***)

T2 R1 ND (Grand Falls) (in  
***Penobscot County***)

Connor (in ***Aroostook County***)

Centerville (in ***Washington County***)

Fletchers Landing (in ***Hancock  
County***)

**AGENT/MUNICIPALITY****TOWNSHIP**

Eustis  
246-4401

T4 R3 BKP WKR (Wyman)  
(in *Franklin County*)

Gilead  
836-2115

Perkins (in *Franklin County*);  
TA R1 (Riley) (in *Oxford County*)

Greenville  
695-2421

T1 & T2 R1 NBKP (Rockwood  
Strip) (in *Somerset County*); T3 R5  
BKP EKR (Moosehead Junction) (in  
*Piscataquis County*)

Jackman  
668-2111

T3 R1 NBKP (Long Pond), T1 & T2  
R1 NBKP (Rockwood Strip) (in  
*Somerset County*)

Linneus  
532-6182

TA R2 WELS (in *Aroostook  
County*)

Medway  
746-9531

T1 R7 WELS (Grindstone)  
T2 R7 WELS (Soldiertown) (in  
*Penobscot County*)

Millinocket  
723-7000

TA R7 WELS (Dolby Pond), T3  
Indian Purchase (includes Smith  
Pond), T4 Indian Purchase (includes  
South Twin Lake) (in *Penobscot  
County*); T1 R9 WELS (Ambejeus  
Lake) (in *Piscataquis County*)

Monson  
997-3641

Blanchard, Elliottsville (in  
*Piscataquis County*)

New Portland  
628-4441

T2 R1 BKP WKR (Lexington)  
(in *Somerset County*)

Phillips  
639-3561

Freeman, Salem, Madrid  
(in *Franklin County*)

Springfield  
738-2176

T1 R7 NWP (Mattamiscontis)  
(in *Penobscot County*)

**AGENT/MUNICIPALITY**

**TOWNSHIP**

Stockholm  
896-5659

T16 R4 WELS (Big Madawaska)  
(in *Aroostook County*)

Topsfield  
796-5157

T1 R3 TS (Lambert Lake) (in  
*Washington County*)

Unity  
948-3763

Unity Twp (in *Kennebec  
County*)

Van Buren  
868-2886

T17 R3 WELS (in *Aroostook  
County*)

Wilton  
645-4961

Washington (in *Franklin County*)

## LAND USE REGULATION COMMISSION

**CONTACT: Catherine Carroll, Director**  
**Maine Department of Conservation**  
**Land Use Regulation Commission**  
**22 State House Station**  
**18 Elkins Lane**  
**Augusta, ME 04333-0022**  
**Phone - (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; 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 include preparing 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.

Locations of Land Use Regulation Commission offices:

|   |          |   |          |
|---|----------|---|----------|
| <b><u>Main LURC Office</u></b>                      | 287-2631 | <b><u>Cherryfield Regional Office</u></b>               | 546-4405 |
| 22 State House Station                              |          | 7 Campbell Hill, PO Box 269                             |          |
| 4 <sup>th</sup> Floor Harlow Building               |          | Cherryfield 04622-0269                                  |          |
| East Side Campus                                    |          | <i>Serving <b>Hancock, Kennebec, Sagadahoc, and</b></i> |          |
| 18 Elkins Lane                                      |          | <i><b>Washington Counties, and Maine's Coastal</b></i>  |          |
| Augusta 04333-0022                                  |          | <i><b>Islands in LURC jurisdiction.</b></i>             |          |
| <b><u>Ashland Regional Office</u></b>               | 435-7963 | <b><u>East Millinocket Regional Office</u></b>          | 746-2244 |
| 45 Radar Road                                       |          | 191 Main Street   |          |
| Ashland 04732-3600                                  |          | East Millinocket 04430                                  |          |
| <i>Serving <b>Aroostook County northwest of</b></i> |          | <i>Serving <b>Penobscot, southern Aroostook,</b></i>    |          |
| <i><b>Interstate 95, and northern Penobscot</b></i> |          | <i><b>and portions of Piscataquis Counties.</b></i>     |          |
| <i><b>County.</b></i>                               |          |   |          |
| <b><u>Greenville Regional Office</u></b>            | 695-2466 | <b><u>Rangeley Regional Office</u></b>                  | 864-5064 |
| 43 Lakeview Street, PO Box 1107                     |          | 66 Dallas Hill Road, PO Box 887                         |          |
| Greenville 04441-1107                               |          | Rangeley 04970-0887                                     |          |
| <i>Serving <b>Piscataquis and Somerset</b></i>      |          | <i>Serving <b>Franklin and Oxford Counties.</b></i>     |          |
| <i><b>Counties.</b></i>                             |          |   |          |

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. Two members must be residents of the Commission's jurisdiction. Commissioners serve four-year staggered terms. The current Commissioners are: E. Bart Harvey III, Chair, Gwen Hilton, Rebecca Kurtz, Edward B. Lavery, Steve Schaefer, James A. Nadeau and Stephen W. Wight, Co-Chair.

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

In fiscal year 2004-2005, the commission adopted a lake concept plan for a portion of Kingsbury Plantation, and redrafted Land Use Guidance Maps for the Somerset, Piscataquis, and downeast Regions to reflect the National Wetlands Inventory in digital format. 1,033 Permit applications were accepted for processing, and 1,136 permit applications were processed. There were 132 permit applications pending at the end of the fiscal year. Staff reached resolution on 97 enforcement cases within the fiscal year. Commission staff made numerous site inspections, including public assistance visits and compliance inspections. In addition, Commission staff is available in the five regional field offices to assist customers firsthand for permitting, education, compliance, and enforcement needs.

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*
- *Prospective Zoning for the Rangeley Lakes Region*
- *Guidance Document on Lake Concept Plans*
- *Clarifying the Rezoning Criterion of "Demonstrated Need"*
- *Guidance for Selecting Easement Holders Model Conservation Easement*
- *Commission Enforcement and Response Policy Guidance on Receiving Public Comment*
- *Wetland Compensation Guidelines*
- *A Guide to Clearing Standards*

For further information, please visit the LURC website at [www.maine.gov/doc/lurc](http://www.maine.gov/doc/lurc)

## TAXATION IN THE UNORGANIZED TERRITORY PROPERTY TAX DIVISION

**CONTACT: Bob Doiron**  
**Supervisor, Unorganized Territory Property Tax Division**  
**Maine Revenue Services**  
**14 Edison Drive**  
**PO Box 9106**  
**Augusta, ME 04332-9106**  
**Phone - (207) 287-4785**  
**Fax - (207) 287-6396**

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 for specific townships, although unorganized territory taxpayers may pay their excise taxes at a Motor Vehicle branch office.\*

***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 attributed to your township. It is your responsibility to check the Legal Residence Code on your vehicle registration with the Legal residence code of your township. (Please see pages 46-49.)***

The county in which the unorganized territory is located ultimately receives the excise tax revenue. County officials, at budget time, allocate this revenue to decrease the tax commitment in the unorganized territory, thereby reducing your property taxes. If excise tax funds are mistakenly entered, they may not be given to the county and, therefore, not attributed to the unorganized territory. The excise taxes collected and transferred to the counties for Fiscal Year 2005 was \$894,112.43.

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

### **AROOSTOOK COUNTY**

#### **COLLECTOR**

#### **TOWNSHIP\***

Tax Collector (435-2311)  
Town of Ashland  
17 Bridgham Street, PO Box 910  
Ashland 04732-0910

T10 R4 WELS (Squapan), T11 R4  
WELS, T11 R13 WELS, Clayton Lake,  
T13 R10 WELS

Tax Collector (425-2611)  
Town of Blaine  
52 Military Street, PO Box 190  
Blaine 04734-0190

E Township (E R2), TC R2 WELS, TD  
R2 WELS (Cox Patent), T9 R3 WELS

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*

**AROOSTOOK COUNTY (cont'd)**

**COLLECTOR**

**TOWNSHIP\***

Tax Collector (493-3324)  
City of Caribou  
25 High Street  
Caribou 04736-2710

Connor (Township K)

Tax Collector (834-3136)  
Town of Fort Kent  
416 West Main Street  
Fort Kent 04743

T14 R15 WELS, T15 R15 WELS, T14  
R16 WELS, T20 R11 & 12 WELS (Big  
Twenty), T12 R12 WELS, T18 R10  
WELS, T18 R13 WELS, T19 R11  
WELS

Tax Collector (736-2464)  
Town of Mattawamkeag  
327 Main Street, PO Box 260  
Mattawamkeag 04459-0260

TA R5 WELS (Molunkus), T1 R4  
WELS (N. ½ Upper Molunkus & S. ½  
North Yarmouth Academy Grant)

Tax Collector (834-4004)  
Town of New Canada  
1809 Caribou Road  
New Canada 04743

Cross Lake, T16 R5 WELS (Square  
Lake)

Tax Collector (528-2215)  
Town of Patten  
21 Katahdin Street, PO Box 260  
Patten 04765-0260

T9 R5 WELS (Swett Farm)

Tax Collector (543-7305)  
Town of St. Agatha  
419 Main Street, PO Box 110  
St. Agatha 04772-0110

T17 R4 WELS (Sinclair, Long Lake  
Shore)

Tax Collector (365-4260)  
Town of Sherman  
36 School Street, PO Box 96  
Sherman Mills 04776-0096

Benedicta, Silver Ridge, T4 R3 WELS,  
T1 R5 WELS, TA R2 WELS

Tax Collector (896-5659)  
Town of Stockholm  
63 School Street, PO Box 10  
Stockholm 04783-0010

T16 R4 WELS (Big Madawaska),  
T17 R3 WELS

Tax Collector (444-6460)  
Town of Winterville Plantation  
391 Quimbey Road  
Winterville Plantation 04739

T14 R6 WELS, T14 R8 WELS,  
T15 R6 WELS

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*



## **FRANKLIN COUNTY**

### **COLLECTOR**

### **TOWNSHIP\***

Tax Collector (246-4401)  
Town of Eustis  
88 Main Street, PO Box 350  
Stratton 04982-0350

T1 R5 WBKP (Jim Pond), T4 R3 BKP  
WKR (Wyman), Gore North of T2 & T3  
R6 WBKP (Coburn Gore), T3 R5  
WBKP (Seven Ponds), T2 R6 WBKP  
(Chain of Ponds), T2 R5 WBKP (Alder  
Stream), T1 R6 WBKP (Kibby)

Steven Weiner (639-5326)  
1162 Rangeley Road, PO Box 330  
Phillips 04966-0330

Madrid

Tax Collector (265-4637)  
Town of Kingfield  
38 School Street  
Kingfield 04947-4214

Salem

Tax Collector (864-3326)  
Town of Rangeley  
15 School Street  
Rangeley 04970

T3 R3 WBKP (Davis), T2 R3 WBKP  
(Lang), T3 R4 WBKP (Stetsontown)

Tax Collector (684-4002)  
Town of Strong  
14 South Main Street, PO Box 263  
Strong 04983-0263

Freeman

Tax Collector (585-2348)  
Town of Weld  
23 Mill Street, PO Box 87  
Weld 04285-0087

Perkins

Tax Collector (645-4961)  
Town of Wilton  
158 Weld Road, PO Box 541  
Wilton 04294-0541

Washington

## **HANCOCK COUNTY**

Tax Collector (732-3768)  
Town of Burlington  
PO Box 70  
Burlington 04417-0070

T3 ND

Tax Collector (584-5860)  
Town of Great Pond  
1235 Great Pond Road, PO Box 27  
Aurora 04408-0027

T22 MD, T28 MD, T32 MD, T34 MD,  
T39 MD, T41 MD

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*

## **HANCOCK COUNTY (cont'd)**

### **COLLECTOR**

### **TOWNSHIP\***

Hancock County Treasurer (667-8272)  
Hancock County Court House  
50 State Street, Suite 8  
Ellsworth 04605

Fletchers Landing

Tax Collector (546-7209)  
Town of Steuben  
294 US Rt. 1  
Steuben 04680

T7 SD, T9 SD, T10 SD, All Islands

## **KENNEBEC COUNTY**

Tax Collector (948-3763)  
Town of Unity  
4 Clifford Common, PO Box 416  
Unity 04988-0416

Unity Township

## **LINCOLN COUNTY**

Lincoln County Treasurer (882-6312)  
32 High Street, PO Box 249  
Wiscasset 04578

Hibberts Gore

## **OXFORD COUNTY**

Tax Collector (392-3302)  
Town of Andover  
17 Stillman Road, PO Box 219  
Andover 04216-0219

Andover North Surplus, Andover West  
Surplus, C Surplus, Township C,  
T4 R1 WBKP (Richardsontown)

Tax Collector (824-2669)  
Town of Bethel  
19 Main Street, PO Box 1660  
Bethel 04217-1660

Albany, Mason

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

TA R1 (Riley), TA R2 (Grafton)

Tax Collector (864-3326)  
Town of Rangeley  
15 School Street  
Rangeley 04970

T4 R3 WBKP (Lower Cupsuptic), T4 R4  
WBKP (Upper Cupsuptic), T5 R4 WBKP  
(Lynchtown), T4 R2 WBKP  
(Adamstown), T5 R3 WBKP  
(Parkertown)

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*

## **OXFORD COUNTY (cont'd)**

### **COLLECTOR**

### **TOWNSHIP\***

Tax Collector (665-2668)  
Town of Woodstock  
26 Monk Avenue, PO Box 317  
Bryant Pond 04219-0317

Milton

## **PENOBSCOT COUNTY**

Denise Worster (765-3343)  
1386 Kingman Road  
Kingman 04451

Kingman

Tax Collector (732-3768)  
Town of Burlington  
PO Box 70  
Burlington 04417-0070

T2 R1 ND (Grand Falls), T1 ND  
(Summit), T3 R1 NBPP

Tax Collector (732-3513)  
Town of Howland  
8 Main Street, PO Box 386  
Howland 04448-0386

T1 R7 NWP (Mattamiscontis)

Tax Collector (746-9531)  
Town of Medway  
School Street, HC 86 Box 320  
Medway 04460-9512

T1 R6 WELS, T1 R7 WELS  
(Grindstone), T2 R7 WELS  
(Soldiertown)

Tax Collector (723-7006)  
Town of Millinocket  
197 Penobscot Avenue  
Millinocket 04462-1430

T3 Indian Purchase, T4 Indian Purchase,  
T3 R9 NWP, T1 R8 & T2 R8 WELS  
(Millinocket Lake), TA R8 & 9 (Long  
A, Seboris), TA R7 WELS, Hopkins  
Academy Grant, T2 R9 NWP, T3 R8  
WELS, T2 R8 NWP

Tax Collector (827-3962)  
City of Old Town  
150 Brunswick Street  
Old Town 04468

Argyle, Greenfield

Tax Collector (528-2215)  
Town of Patten  
21 Katahdin Street, PO Box 260  
Patten 04765-0260

T5 R7 WELS (Upper Shin Pond),  
T6 R7 WELS, T6 R8 WELS

Tax Collector (365-4260)  
Town of Sherman  
36 School Street, PO Box 96  
Sherman Mills 04776-0096

T2 R6 WELS (Herseytown)

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*

**PENOBSCOT COUNTY (cont'd)**

**COLLECTOR**

**TOWNSHIP\***

Tax Collector (738-2176)  
Town of Springfield  
PO Box 13  
Springfield 04487-0013

Prentiss

**PISCATAQUIS COUNTY**

Tax Collector (965-8639)  
Town of Brownville  
586 Main Road  
Brownville 04414-0659

T6 R8 NWP (Williamsburg), Ebeemee,  
T6 R9 NWP (Katahdin Iron Works),  
Barnard, T7 R9 NWP, T4 R9 NWP

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

T1 R9 WELS (Ambejejus Lake), TA  
R10 WELS, T1 R10 WELS, T2 R10  
WELS, T1 R11 WELS, T2 R11 WELS  
(Rainbow), T2 R9 WELS, T3 R9 WELS  
(Mt. Katahdin), T3 R11 WELS, T4 R13  
WELS

Tax Collector (943-2202)  
Town of Milo  
Pleasant Street, PO Box 218  
Milo 04463-0218

Orneville

Tax Collector (997-3641)  
Town of Monson  
10 Tenney Hill Road, PO Box 308  
Monson 04464-0308

Blanchard

Tax Collector (695-3587)  
Town of Shirley  
25 West Road, PO Box 147  
Shirley Mills 04485-0147

Days Academy Grant, Harford's Point,  
Island No. 25, T2 R6 BKP EKR (Big  
Moose), T3 R5 BKP EKR (Moosehead  
Junction), T7 R10 NWP (Bowdoin  
College East), T8 R10 NWP (Bowdoin  
College West), T1 R12 WELS, T3 R15  
WELS (Northeast Carry), T4 R10  
WELS, T5 R13 WELS (Chesuncook),  
T6 R11 WELS, T7 R12 WELS, T7 R14  
WELS, T8 R11 WELS, T9 R11 WELS,  
TA R13 WELS (Frenchtown, Kakadjo),  
TA R14 WELS (Lily Bay)

Tax Collector (997-3269)  
Town of Willimantic  
766 Willimantic Road  
Willimantic 04443

Elliotsville

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*

## **SOMERSET COUNTY**

### **COLLECTOR**

### **TOWNSHIP\***

Diane Emery (628-3081)  
HCR 68, PO Box 455  
2028 Long Falls Dam Road  
Highland Plt. 04961

T2 R1 BKP WKR (Lexington)

Kristin McDonough (534-7539)  
PO Box 183  
Rockwood 04478

Sandbar Tract, T1 & T2 R1 NBKP  
(Rockwood), T1 R1 NBKP (Taunton  
& Raynham), T1 R2 NBKP (Tomhegan)  
T2 R4 NBKP (Pittston Academy Grant)  
T R4 NBKP (Seboomook Township) T4  
R16 WELS (Elm Stream),

Tax Collector (668-2111)  
Town of Jackman  
365 Main Street, PO Box 269  
Jackman 04945-0269

T2 R6 BKP WKR (Johnson Mtn.), T3  
R5 BKP WKR (Spencer), T3 R6 BKP  
WKR (Upper Enchanted), T3 R7 BKP  
WKR (Parlin Pond), T4 R6 BKP WKR  
(Hobbstown), T5 R7 BKP WKR  
(Rayton), T3 R1 NBKP (Long Pond),  
T5 R1 NBKP (Attean Pond), T5 R3  
NBKP (Sandy Bay), T6 R1 NBKP  
(Holeb), T3 R4 NBKP (Hammond), T6  
R19 WELS (Big Six), T7 R16 WELS

Tax Collector (672-3295)  
Town of Moscow  
110 Canada Road  
Moscow 04920

Concord, T1 R3 BKP WKR (Carrying  
Place), T3 R3 BKP WKR (Dead River),  
T3 R4 BKP WKR (Spring Lake)

Tax Collector (663-4452)  
The Forks Plantation  
Route 201, PO Box 77  
West Forks 04985-0077

T2 R3 BKP WKR (Carrying Place  
Town), T1 R6 BKP EKR (Indian  
Stream), T1 R5 BKP EKR (Moxie  
Gore), T2 R2 BKP EKR (Mayfield)

## **WASHINGTON COUNTY**

Rena Kneeland (796-2852)  
RR1 Box 109A  
Princeton 04668

T21 ED (Plantation 21)

Roberta Seeley (726-4674)  
1935 US Rte 1  
Edmunds Twp. 04628

Edmunds

Tax Collector (584-2431)  
Town of Aurora  
1235 Great Pond Road, PO Box 89  
Aurora 04408-0089

T29 MD (Devereaux)

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*

**WASHINGTON COUNTY(cont'd)**

| <b><u>COLLECTOR</u></b>  | <b><u>TOWNSHIP*</u></b>   |
|--|---|
| Tax Collector (483-4067)<br>Town of Columbia Falls<br>205 Main Street, PO Box 100<br>Columbia Falls 04623-0100 | Centerville, T24 MD   |
| Tax Collector (448-2321)<br>Town of Danforth<br>18 Central Street, PO Box 117<br>Danforth 04424-0117           | Brookton, T9 R4 NBPP (Forest City)  |
| Tax Collector (255-6447)<br>Town of East Machias<br>Rte 1, PO Box 117<br>East Machias 04630-0117               | T14 ED (Plantation 14), T18 ED, T19<br>ED, Marion                         |
| Tax Collector (796-2001)<br>Grand Lake Stream Plantation<br>PO Box 98<br>Grand Lake Stream Plt. 04637-0098     | T5 ND, T6 ND  |
| Tax Collector (733-2341)<br>Town of Lubec<br>40 School Street<br>Lubec 04652                                   | Trescott  |
| Tax Collector (796-5157)<br>Town of Topsfield<br>48 North Road, PO Box 59<br>Topsfield 04490-0059              | T7 R2 NBPP (Kossuth), T1 R2 TS<br>(Dyer), T10 R3 NBPP (Forest)            |
| Tax Collector (788-3885)<br>Town of Vanceboro<br>PO Box 67<br>Vanceboro 04491-0067                             | T1 R3 TS (Lambert Lake)   |
| Tax Collector (255-8859)<br>Town of Wesley<br>4650 Airline Road<br>Wesley 04686                                | T18 MD, T26 ED, T30 MD, T31 MD,<br>(Day Block), T27 ED, T36 MD, T19<br>MD |

*\*Motor Vehicle branch office locations and Land Grant Designations, see page 50*

***Please refer to the following list for your townships Legal Residence Code (Geocode)\*, and compare to the Code on your Vehicle Registration***

**AROOSTOOK COUNTY\***

| <b>Legal Residence</b> | <b>Township</b>                    | <b>Authorized</b>              |
|------------------------|------------------------------------|--------------------------------|
| <b>Code</b>            |                                    | <b>Excise Tax Collector</b>    |
|                        |                                    |                                |
| 03050                  | BENEDICTA                          | TOWN OF SHERMAN                |
| 03802                  | CONNOR (TWP K)                     | TOWN OF CARIBOU                |
| 03899                  | CROSS LAKE                         | TOWN OF NEW CANADA             |
| 03160                  | E TOWNSHIP                         | TOWN OF BLAINE                 |
| 03807                  | NORTH YARMOUTH ACADEMY GRANT       | TOWN OF MATTAWAMKEAG           |
| 03809                  | SILVER RIDGE                       | TOWN OF SHERMAN                |
| 03811                  | T1 R4 WELS (N. 1/2 UPPER MOLUNKUS) | TOWN OF MATTAWAMKEAG           |
| 03816                  | T1 R5 WELS                         | TOWN OF SHERMAN                |
| 03833                  | T11 R4 WELS                        | TOWN OF ASHLAND                |
| 03888                  | T15 R15 WELS                       | TOWN OF FORT KENT              |
| 03880                  | T15 R6 WELS                        | TOWN OF WINTERVILLE PLANTATION |
| 03889                  | T16 R4 WELS (BIG MADAWASKA)        | TOWN OF STOCKHOLM              |
| 03890                  | T16 R5 WELS (SQUARE LAKE )         | TOWN OF NEW CANADA             |
| 03897                  | T17 R3 WELS                        | TOWN OF STOCKHOLM              |
| 03898                  | T17 R4 WELS (SINCLAIR)             | TOWN OF ST. AGATHA             |
| 03801                  | T20 R11 & 12 (BIG TWENTY)          | TOWN OF FORT KENT              |
| 03824                  | T9 R3 WELS                         | TOWN OF BLAINE                 |
| 03826                  | T9 R5 WELS (SWETT FARM)            | TOWN OF PATTEN                 |
| 03813                  | TA R2 WELS                         | TOWN OF SHERMAN                |
| 03806                  | TA R5 WELS (MOLUNKUS)              | TOWN OF MATTAWAMKEAG           |
| 03814                  | TC R2 WELS                         | TOWN OF BLAINE                 |
| 03815                  | TD R2 WELS (COX PATENT)            | TOWN OF BLAINE                 |

**FRANKLIN COUNTY\***

|       |                       |                         |
|-------|-----------------------|-------------------------|
| 07808 | FREEMAN               | TOWN OF STRONG          |
| 07110 | MADRID                | STEVEN WEINER, PHILLIPS |
| 07818 | PERKINS               | TOWN OF WELD            |
| 07820 | SALEM                 | TOWN OF KINGFIELD       |
| 07811 | T1 R5 WBKP (JIM POND) | TOWN OF EUSTIS          |
| 07813 | T2 R3 WBKP (LANG)     | TOWN OF RANGELEY        |
| 07828 | T4 R3 BKP WKR (WYMAN) | TOWN OF EUSTIS          |
| 07827 | WASHINGTON            | TOWN OF WILTON          |

*\*For more information regarding Legal Residence Codes, please contact Property Tax at (207)624-4785*

**HANCOCK COUNTY\***

| <b>Legal Residence</b> | <b>Township</b>     | <b>Authorized</b>           |
|------------------------|---------------------|-----------------------------|
| <b>Code</b>            |                     | <b>Excise Tax Collector</b> |
| 09806                  | T10 SD              | TOWN OF STEUBEN             |
| 09808                  | T22 MD              | TOWN OF GREAT POND          |
| 09809                  | T28 MD              | TOWN OF GREAT POND          |
| 09801                  | T3 ND & STRIP NORTH | TOWN OF BURLINGTON          |
| 09810                  | T32 MD              | TOWN OF GREAT POND          |
| 09803                  | T7 SD               | TOWN OF STEUBEN             |
| 09804                  | FLETCHERS LANDING   | HANCOCK COUNTY TREASURER    |
| 09805                  | T9 SD               | TOWN OF STEUBEN             |

**KENNEBEC COUNTY\***

|       |       |               |
|-------|-------|---------------|
| 11801 | UNITY | TOWN OF UNITY |
|-------|-------|---------------|

**LINCOLN COUNTY\***

|       |               |                          |
|-------|---------------|--------------------------|
| 15801 | HIBBERTS GORE | LINCOLN COUNTY TREASURER |
|-------|---------------|--------------------------|

**OXFORD COUNTY\***

|       |                         |                   |
|-------|-------------------------|-------------------|
| 17802 | ALBANY                  | TOWN OF BETHEL    |
| 17811 | MASON                   | TOWN OF BETHEL    |
| 17812 | MILTON                  | TOWN OF WOODSTOCK |
| 17801 | T4 R2 WBKP (ADAMSTOWN ) | TOWN OF RANGELEY  |

**PENOBSCOT COUNTY\***

|       |                                     |                         |
|-------|-------------------------------------|-------------------------|
| 19801 | ARGYLE                              | TOWN OF OLD TOWN        |
| 19250 | T2 R1 ND (GRAND FALLS)              | TOWN OF BURLINGTON      |
| 19270 | GREENFIELD                          | TOWN OF OLD TOWN        |
| 19808 | KINGMAN                             | DENISE WORSTER, KINGMAN |
| 19540 | PRENTISS                            | TOWN OF SPRINGFIELD     |
| 19810 | T1 R7 NWP (MATTAMISCONTIS)          | TOWN OF HOWLAND         |
| 19802 | T1 R7 WELS (GRINDSTONE)             | TOWN OF MEDWAY          |
| 19816 | T1 R8 WELS (MILLINOCKET LAKE)       | TOWN OF MILLINOCKET     |
| 19803 | T2 R6 WELS (HERSEYTOWN)             | TOWN OF SHERMAN         |
| 19811 | T2 R7 WELS (SOLDIERTOWN )           | TOWN OF MEDWAY          |
| 19806 | T3 INDIAN PURCHASE                  | TOWN OF MILLINOCKET     |
| 19807 | T4 INDIAN PURCHASE                  | TOWN OF MILLINOCKET     |
| 19827 | T5 R7 WELS (UPPER SHIN POND )       | TOWN OF PATTEN          |
| 19831 | T6 R8 WELS                          | TOWN OF PATTEN          |
| 19814 | TA R7 WELS                          | TOWN OF MILLINOCKET     |
| 19809 | TA R8 & 9 WELS (LONG A, W. SEBORIS) | TOWN OF MILLINOCKET     |

*\*For more information regarding Legal Residence Codes, please contact Property Tax at (207)624-4785*



**PISCATAQUIS COUNTY\***

| <b>Legal Residence</b> |                                    | <b>Authorized</b>           |
|------------------------|------------------------------------|-----------------------------|
| <b>Code</b>            | <b>Township</b>                    | <b>Excise Tax Collector</b> |
| 21030                  | BARNARD                            | TOWN OF BROWNVILLE          |
| 21040                  | BLANCHARD                          | TOWN OF MONSON              |
| 21806                  | DAYS ACADEMY GRANT                 | TOWN OF SHIRLEY             |
| 21853                  | EBEEMEE (FORMERLY T5 R9 NWP)       | TOWN OF BROWNVILLE          |
| 21080                  | ELLIOTTSVILLE                      | TOWN OF WILLIMANTIC         |
| 21811                  | HARFORD'S POINT                    | TOWN OF SHIRLEY             |
| 71406                  | ISLAND NO. 25                      | TOWN OF SHIRLEY             |
| 21821                  | ORNEVILLE                          | TOWN OF MILO                |
| 21834                  | T1 R10 WELS                        | TOWN OF MILLINOCKET         |
| 21836                  | T1 R12 WELS                        | TOWN OF SHIRLEY             |
| 21833                  | T1 R9 WELS (AMBEJEJUS LAKE)        | TOWN OF MILLINOCKET         |
| 21801                  | T2 R6 BKP EKR (BIG MOOSE)          | TOWN OF SHIRLEY             |
| 21816                  | T3 R5 BKP EKR (MOOSEHEAD JUNCTION) | TOWN OF SHIRLEY             |
| 21847                  | T4 R10 WELS                        | TOWN OF SHIRLEY             |
| 21845                  | T4 R9 NWP                          | TOWN OF BROWNVILLE          |
| 21804                  | T5 R13 WELS (CHESUNCOOK)           | TOWN OF SHIRLEY             |
| 21827                  | T6 R8 NWP (WILLIAMSBURG)           | TOWN OF BROWNVILLE          |
| 21871                  | T7 R14 WELS                        | TOWN OF SHIRLEY             |
| 21803                  | T8 R10 NWP (BOWDOIN COLLEGE WEST)  | TOWN OF SHIRLEY             |
| 21809                  | TA R13 WELS (FRENCHTOWN, KAKADJO)  | TOWN OF SHIRLEY             |
| 21815                  | TA R14 WELS (LILY BAY)             | TOWN OF SHIRLEY             |

**SOMERSET COUNTY\***

|       |                                     |                             |
|-------|-------------------------------------|-----------------------------|
| 25818 | CONCORD                             | TOWN OF MOSCOW              |
| 25848 | SANDBAR TRACT                       | KRISTIN McDONOUGH, ROCKWOOD |
| 25844 | T1 R1 NBKP (ROCKWOOD STRIP)         | KRISTIN McDONOUGH, ROCKWOOD |
| 25803 | T1 R1 NBKP (TAUNTON & RAYNHAM)      | KRISTIN McDONOUGH, ROCKWOOD |
| 25857 | T1 R2 NBKP (TOMHEGAN)               | KRISTIN McDONOUGH, ROCKWOOD |
| 25860 | T1 R3 BKP WKR (CARRYING PLACE)      | TOWN OF MOSCOW              |
| 25838 | T1 R5 BKP EKR (MOXIE GORE)          | TOWN OF THE FORKS           |
| 25831 | T2 R1 BKP WKR (LEXINGTON)           | DIANE EMERY, HIGHLAND PLT.  |
| 25845 | T2 R1 NBKP (ROCKWOOD STRIP)         | KRISTIN McDONOUGH, ROCKWOOD |
| 25815 | T2 R3 BKP WKR (CARRYING PLACE TOWN) | TOWN OF THE FORKS           |
| 25841 | T2 R4 NBKP (PITTSTON ACADEMY GRANT) | KRISTIN McDONOUGH, ROCKWOOD |
| 25833 | T3 R1 NBKP (LONG POND )             | TOWN OF JACKMAN             |
| 25819 | T3 R3 BKP WKR (DEAD RIVER)          | TOWN OF MOSCOW              |
| 25861 | T3 R4 BKP WKR (SPRING LAKE)         | TOWN OF MOSCOW              |
| 25858 | T3 R6 BKP WKR (UPPER ENCHANTED )    | TOWN OF JACKMAN             |
| 25839 | T3 R7 BKP WKR (PARLIN POND)         | TOWN OF JACKMAN             |
| 25822 | T4 R16 WELS (ELM STREAM)            | KRISTIN McDONOUGH, ROCKWOOD |
| 25866 | T5 R7 BKP WKR (RAYTON)              | TOWN OF JACKMAN             |
| 25827 | T6 R1 NBKP (HOLEB )                 | TOWN OF JACKMAN             |

*\*For more information regarding Legal Residence Codes, please contact Property Tax at (207)624-4785*

**WASHINGTON COUNTY\***

| <b>Legal Residence</b> |                          | <b>Authorized</b>                  |
|------------------------|--------------------------|------------------------------------|
| <b><u>Code</u></b>     | <b><u>Township</u></b>   | <b><u>Excise Tax Collector</u></b> |
|                        |                          |                                    |
| 29801                  | BROOKTON                 | TOWN OF DANFORTH                   |
| 29080                  | CENTERVILLE              | TOWN OF COLUMBIA FALLS             |
| 29804                  | EDMUNDS                  | ROBERTA SEELEY, EDMUNDS TWP.       |
| 29810                  | MARION                   | TOWN OF EAST MACHIAS               |
| 29809                  | T1 R3 TS (LAMBERT LAKE ) | TOWN OF VANCEBORO                  |
| 29805                  | T10 R3 NBPP (FOREST)     | TOWN OF TOPSFIELD                  |
| 29330                  | T14 ED (PLANTATION 14)   | TOWN OF EAST MACHIAS               |
| 29821                  | T19 MD                   | TOWN OF WESLEY                     |
| 29340                  | T21 ED (PLANTATION 21)   | RENA KNEELAND, PRINCETON           |
| 29822                  | T24 MD                   | TOWN OF COLUMBIA FALLS             |
| 29825                  | T27 ED                   | TOWN OF WESLEY                     |
| 29828                  | T36 MD                   | TOWN OF WESLEY                     |
| 29813                  | T6 NORTH DIVISION        | GRAND LAKE STREAM PLANTATION       |
| 29808                  | T7 R2 NBPP (KOSSUTH )    | TOWN OF TOPSFIELD                  |
| 29806                  | T9 R4 NBPP (FOREST CITY) | TOWN OF DANFORTH                   |
| 29811                  | TRESCOTT                 | TOWN OF LUBEC                      |

*\*For more information regarding Legal Residence Codes, please contact Property Tax at (207)624-4785*

***Motor Vehicle Branch Office Locations***  
***Open 8 am to 4 pm, Monday through Friday***  
***Closed on all legal holidays***

| <b><u>Location</u></b> | <b><u>Address</u></b>                   | <b><u>Phone/fax</u></b> |
|------------------------|---|-------------------------|
| Augusta                | 285 State St.                           | 287-3330/287-3389       |
| Bangor                 | Airport Mall, 1129 Union St. Suite 9    | 942-1319/945-0175       |
| Calais                 | 376 North St.                           | 454-2175/454-7987       |
| Caribou                | 159 Bennett Dr., Suite 1                | 492-9141/492-9142       |
| Ellsworth              | 24 Church St.                           | 667-9363/667-0048       |
| Kennebunk              | 63 Portland Road, Suite 4               | 985-4890/985-2849       |
| Lewiston               | 36 Mollison Way                         | 753-7750/783-5385       |
| Mexico                 | 110 Main Street - Mexico Shopping Plaza | 369-9921/369-0106       |
| Portland               | 125 Presumpscot Street, Unit #4         | 822-6400/822-6417       |
| Rockland               | 212 New County Rd (Thomaston)           | 596-2255/596-2209       |
| South Portland         | 704 Maine Mall Road                     | 822-0730/822-0733       |
| Springvale             | 456 Main Street                         | 490-1261/324-4883       |
| Topsham                | 49 Topsham Fair Mall Road               | 725-6520/725-1244       |

***\*Land Grant Designations:***

- *BKP EKR – Bingham’s Kennebec Purchase – East of Kennebec River*
- *BKP WKR – Bingham’s Kennebec Purchase – West of Kennebec River*
- *ED – Eastern Division Bingham’s Purchase*
- *IP – Indian Purchase*
- *NBKP – North of Bingham’s Kennebec Purchase*
- *NBPP – North of Bingham’s Penobscot Purchase*
- *ND – North Division Bingham’s Purchase*
- *NWP – North of Waldo Patent*
- *MD – Middle Division Bingham’s Purchase*
- *SD – South Division Bingham’s Purchase*
- *TS – Titcomb Survey*
- *WBKP – West of Bingham’s Kennebec Purchase*
- *WELS – West of East Line of State*

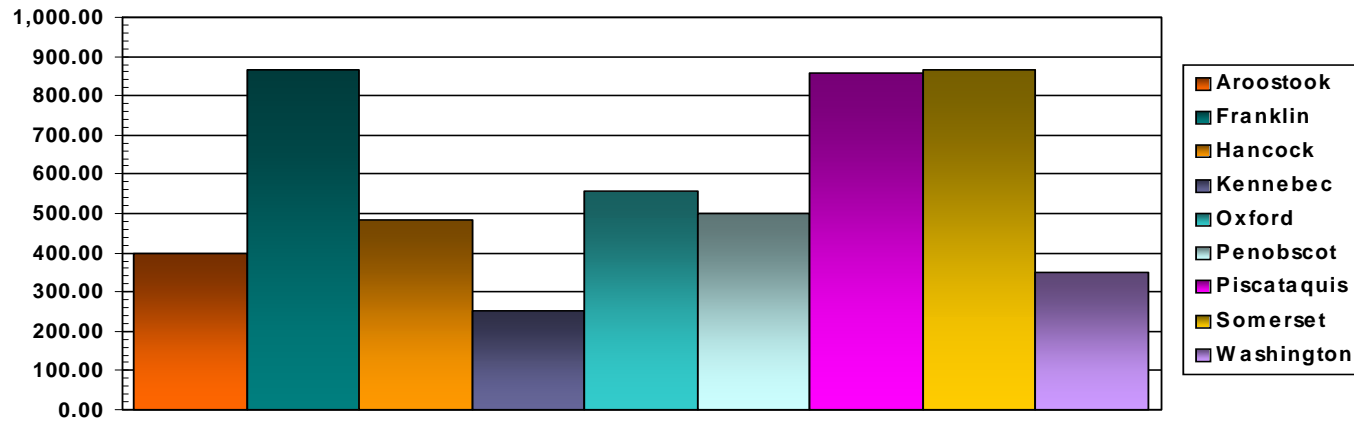
# COUNTY SERVICES



**UNORGANIZED TERRITORY INFORMATION  
FISCAL YEAR 2004-2005**

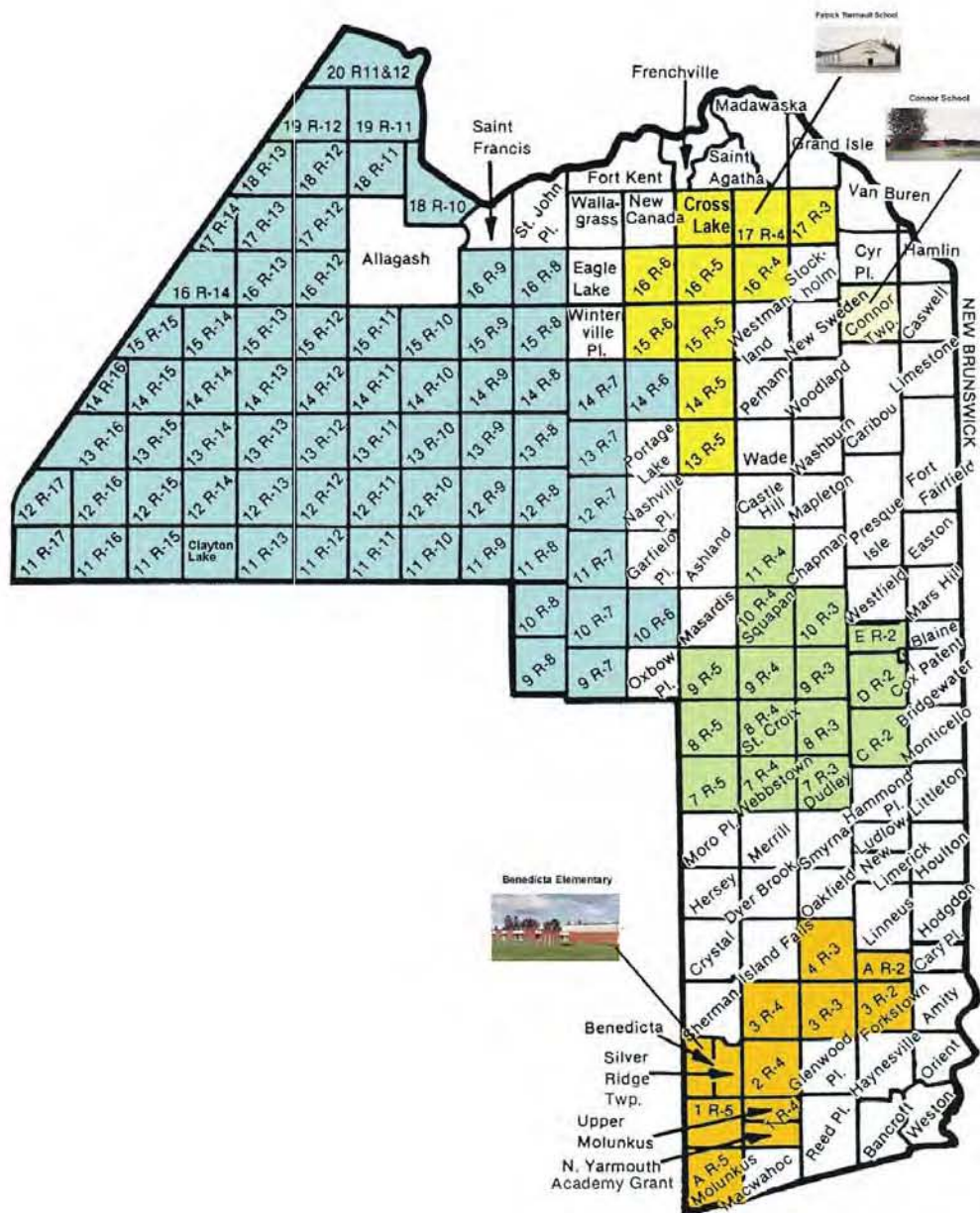
| <u>Tax Code</u> | <u>County</u> | <b>2000</b>                    | <u>Number of<br/>Building Accts</u> | <u>Taxable<br/>Acreage</u> | <u>Miles of Road</u> |               | <u>Taxable<br/>Valuation</u> | <u>% of Total<br/>Valuation</u> | <b>FY2004-2005</b>                        | <u>Cost<br/>Per Capita</u> |
|-----------------|---------------|--------------------------------|-------------------------------------|----------------------------|----------------------|---------------|------------------------------|---------------------------------|---|----------------------------|
|                 |               | <u>Resident<br/>Population</u> |                                     |                            | <u>Summer</u>        | <u>Winter</u> |                              |                                 | <u>County Services<br/>Tax Assessment</u> |                            |
| 03              | Aroostook     | 1,647                          | 2,526                               | 2,436,536.17               | 46.01                | 55.89         | 386,937,868                  | 20.5%                           | 658,963                                   | 400.10                     |
| 07              | Franklin      | 880                            | 1,186                               | 430,601.58                 | 47.87                | 59.75         | 119,155,225                  | 6.3%                            | 761,079                                   | 864.86                     |
| 09              | Hancock       | 215                            | 768                                 | 274,767.81                 | 9.18                 | 12.1          | 93,057,968                   | 4.9%                            | 103,923                                   | 483.36                     |
| 11              | Kennebec      | 31                             | 14                                  | 6,131.96                   | 1.72                 | 1.72          | 2,692,400                    | 0.1%                            | 7,770                                     | 250.65                     |
| 13              | Knox          | 0                              | 66                                  | 1,152.96                   | 0                    | 0             | 6,402,299                    | 0.3%                            | 0   | 0.00                       |
| 15              | Lincoln       | 1                              | 36                                  | 1,445.32                   | 0.85                 | 0.85          | 5,060,069                    | 0.3%                            | 0   | 0.00                       |
| 17              | Oxford        | 655                            | 833                                 | 323,040.62                 | 56.27                | 45.35         | 111,527,991                  | 5.9%                            | 363,481                                   | 554.93                     |
| 19              | Penobscot     | 1,449                          | 1,787                               | 777,523.76                 | 59.35                | 124.32        | 171,327,921                  | 9.1%                            | 722,475                                   | 498.60                     |
| 21              | Piscataquis   | 843                            | 2,730                               | 1,750,746.94               | 71.64                | 75.67         | 408,904,895                  | 21.7%                           | 721,385                                   | 855.74                     |
| 25              | Somerset      | 781                            | 2,216                               | 1,645,256.96               | 49.54                | 64.73         | 408,372,415                  | 21.7%                           | 675,696                                   | 865.17                     |
| 27              | Waldo         | 0                              | 4                                   | 103.60                     | 0                    | 0             | 531,740                      | 0.0%                            | 0   | 0.00                       |
| 29              | Washington    | 1,341                          | 1,701                               | 683,782.30                 | 72.19                | 100.12        | 169,439,824                  | 9.0%                            | 466,676                                   | 348.01                     |
|                 |               | <u>7,843</u>                   | <u>13,867</u>                       | <u>8,331,089.98</u>        | <u>414.62</u>        | <u>540.50</u> | <u>1,883,410,615</u>         | <u>100.0%</u>                   | <u>4,481,448</u>                          | <u>571.39</u>              |

**PER CAPITA COSTS BY COUNTY  
Unorganized Territory**



# AROOSTOOK COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



|  | Children   |       |                               |                           |                           |               | Adult<br>Voter<br>Population | Homes    |       | Estimated<br>2.39 Home<br>Avg Non-<br>Residents |
|--|------------|-------|-------------------------------|---------------------------|---------------------------|---------------|------------------------------|----------|-------|---|
|  | Population |       | Prior<br>School<br>0 to 4 yrs | Elementary<br>5 to 14 yrs | Secondary<br>15 to 19 yrs | Year<br>Round |                              | Seasonal |       |   |
|  | 1990       | 2000  |                               |                           |                           |               |                              |          |       |   |
| 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             |            |       |                               |                           |                           |               |                              |          |       |   |

## AROOSTOOK COUNTY

**County Seat: Houlton**

**Unorganized Territory Area: 2,547,931.88 Acres**

**2000 Unorganized Territory Population: 1,647**

**Number of Unorganized Territory Townships: 109**

### County Office

144 Sweden Street  
Suite 1  
Caribou 04736-2137

Phone: 493-3318 Fax: 493-3491

### Commissioners

Paul J. Adams  
*(District includes Central & Southern Aroostook)*  
Katahdin Trust  
PO Box 1017  
Houlton 04730

Phone: 532-4277 Fax: (800)660-8835

Norman L. Fournier  
*(District includes Connor & Square Lake)*  
2002 Aroostook Road  
Wallagrass 04781

Phone: 444-5116 Fax: 444-5520  
(W) 444-5973  
Ext. 118

Paul J. Underwood  
*(District includes Northwest Aroostook)*  
23 Burlock Road  
Presque Isle 04769

Phone: 764-4331

**County Administrator:** Douglas F. Beaulieu

Phone: 493-3318 Fax: 493-3491

**Sheriff:** James P. Madore

532-3471 532-7319

**Treasurer:** Wilfred J. Bell

493-3318 493-3491

**Registrar of Deeds:**

Louise Caron (North)

834-3925 834-3138

Patricia F. Brown (South)

532-1500 532-1506

**Judge of Probate:** James P. Dunleavy

532-1502 532-7319

**Registrar of Probate:** Joanne M. Carpenter

532-1502 532-7319

**EMA Director:** Vernon Ouellette

493-4328 493-4357

**Unorganized Territory Public Works Director:**

David J. Sokolich

493-3318 493-3491

**District Attorney:** Neale T. Adams, Esq.

498-2557 493-3493



**UNORGANIZED TERRITORY  
AROOSTOOK COUNTY**

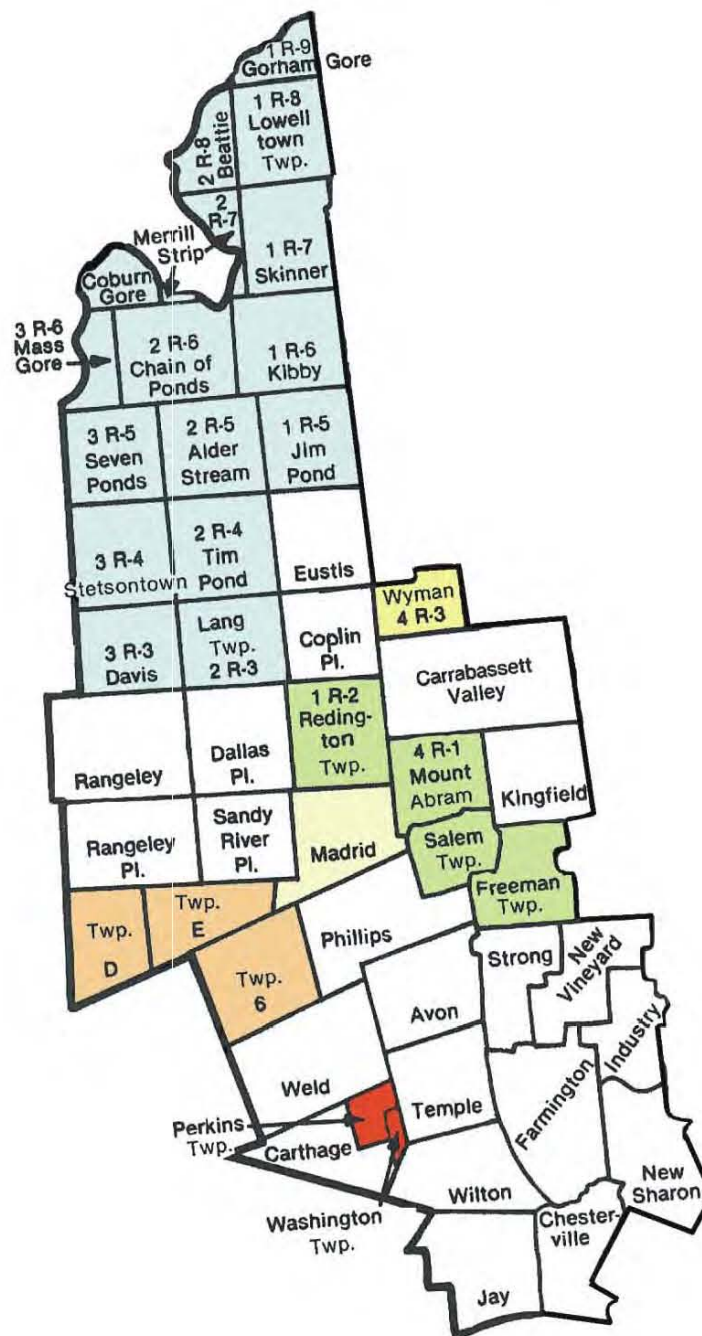
**STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE - GENERAL FUND**

**BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2005**

|                               | <u>Budget</u>       | <u>Actual</u>         | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|-------------------------------|---------------------|-----------------------|---|
| <b>REVENUES</b>               |                     |                       |   |
| <b>Property taxes</b>         |                     |                       |   |
| Local taxes                   | \$ 658,963          | \$ 658,963            | \$ 0  |
| County of Aroostook           | 529,335             | 529,335               | 0   |
| <b>State assistance</b>       |                     |                       |   |
| Local road assistance         | 47,600              | 51,340                | 3,740   |
| Snowmobile                    | 1,500               | 39,383                | 37,883  |
| <b>Other revenues</b>         |                     |                       |   |
| Excise                        | 185,000             | 184,246               | (754)   |
| Interest                      | 20,000              | 7,835                 | (12,165)  |
| Other                         | 100                 | 30                    | (70)  |
| <b>TOTAL REVENUES</b>         | <u>\$ 1,442,498</u> | <u>\$ 1,471,132</u>   | <u>\$ 28,634</u>                                |
| <b>EXPENDITURES</b>           |                     |                       |   |
| County tax                    | \$ 529,335          | \$ 529,335            | \$ 0  |
| Roads                         | 110,000             | 110,000               | 0   |
| Public works                  | 68,100              | 62,333                | 5,767   |
| Public safety                 | 13,500              | 13,500                | 0   |
| Snow removal                  | 203,435             | 180,883               | 22,552  |
| Solid waste disposal          | 95,200              | 93,088                | 2,112   |
| Fire protection               | 82,374              | 88,218                | (5,844)   |
| Ambulance services            | 40,827              | 42,173                | (1,346)   |
| Administration                | 45,200              | 45,200                | 0   |
| Capital outlays               | 240,100             | 323,868               | (83,768)  |
| Other                         | 71,427              | 90,615                | (19,188)  |
| <b>TOTAL EXPENDITURES</b>     | <u>\$ 1,499,498</u> | <u>\$ 1,579,213</u>   | <u>\$ (79,715)</u>                              |
| <b>CHANGE IN FUND BALANCE</b> | <u>\$ (57,000)</u>  | <u>\$ (108,081)</u>   | <u>\$ (51,081)</u>                              |
| <b>FUND BALANCE - July 1</b>  | \$                  | <u>421,129</u>        |   |
| <b>FUND BALANCE - June 30</b> | \$                  | <u><u>313,048</u></u> |   |

# FRANKLIN COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



|  | Children   |      |                               |                           |                           |               | Adult<br>Voter<br>Population | Homes    |       | Estimated<br>2.39 Home<br>Avg. Non-<br>Residents |
|--|------------|------|-------------------------------|---------------------------|---------------------------|---------------|------------------------------|----------|-------|--|
|  | Population |      | Prior<br>School<br>0 to 4 yrs | Elementary<br>5 to 14 yrs | Secondary<br>15 to 19 yrs | Year<br>Round |                              | Seasonal |       |  |
|  | 1990       | 2000 |                               |                           |                           |               |                              |          |       |  |
| Franklin                                   |            |      |                               |                           |                           |               |                              |          |       |  |
| East Central                               | 459        | 526  | 27                            | 89                        | 36                        | 387           | 234                          | 116      | 277   |  |
| North                                      | 21         | 41   | 0                             | 9                         | 2                         | 30            | 19                           | 262      | 628   |  |
| 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 decorporation effective July, 2000 |            |      |                               |                           |                           |               |                              |          |       |  |

## FRANKLIN COUNTY

County Seat: Farmington

Unorganized Territory Area: 513,320.36 Acres

2000 Unorganized Territory Population: 880

Number of Unorganized Territory Townships: 27

### County Office

Franklin County Courthouse  
140 Main Street  
Farmington 04938

Phone: 778-6614

Fax: 778-5899

### Commissioners

Meldon H. Gilmore  
*(District includes all of the Unorganized Territories)*  
RR 1, Box 1730  
Kingfield 04947

Phone: 265-2242

Frederick W. Hardy  
*(District contains no Unorganized Territories)*  
879 Weeks Mills Road  
New Sharon 04955

Phone: 778-4320

Fax: 778-4320

Gary T. McGrane  
*(District contains no Unorganized Territories)*  
310 East Dixfield Road  
Jay 04239

Phone: 645-3382  
(W) 897-5423

Cell: 491-0188  
Fax(W)897-2714

**County Clerk:** Julie Magoon

Phone: 778-6614

Fax: 778-5899

**Sheriff:** Dennis C. Pike

778-2680

778-6485

**Treasurer:** Karen Robinson

778-6614

778-5899

**Registrar of Deeds:** Susan A. Black

778-5889

778-5899

**Judge of Probate:** Richard M. Morton

778-5888

778-5899

**Registrar of Probate:** Joyce S. Morton

778-5888

778-5899

**EMA Director:** Timothy A. Hardy

778-5892

778-5892

**E 911 Addressing Officer:** Deb Richards

778-6614

**District Attorney:** Norman R. Croteau, Esq.

778-5890

779-0892

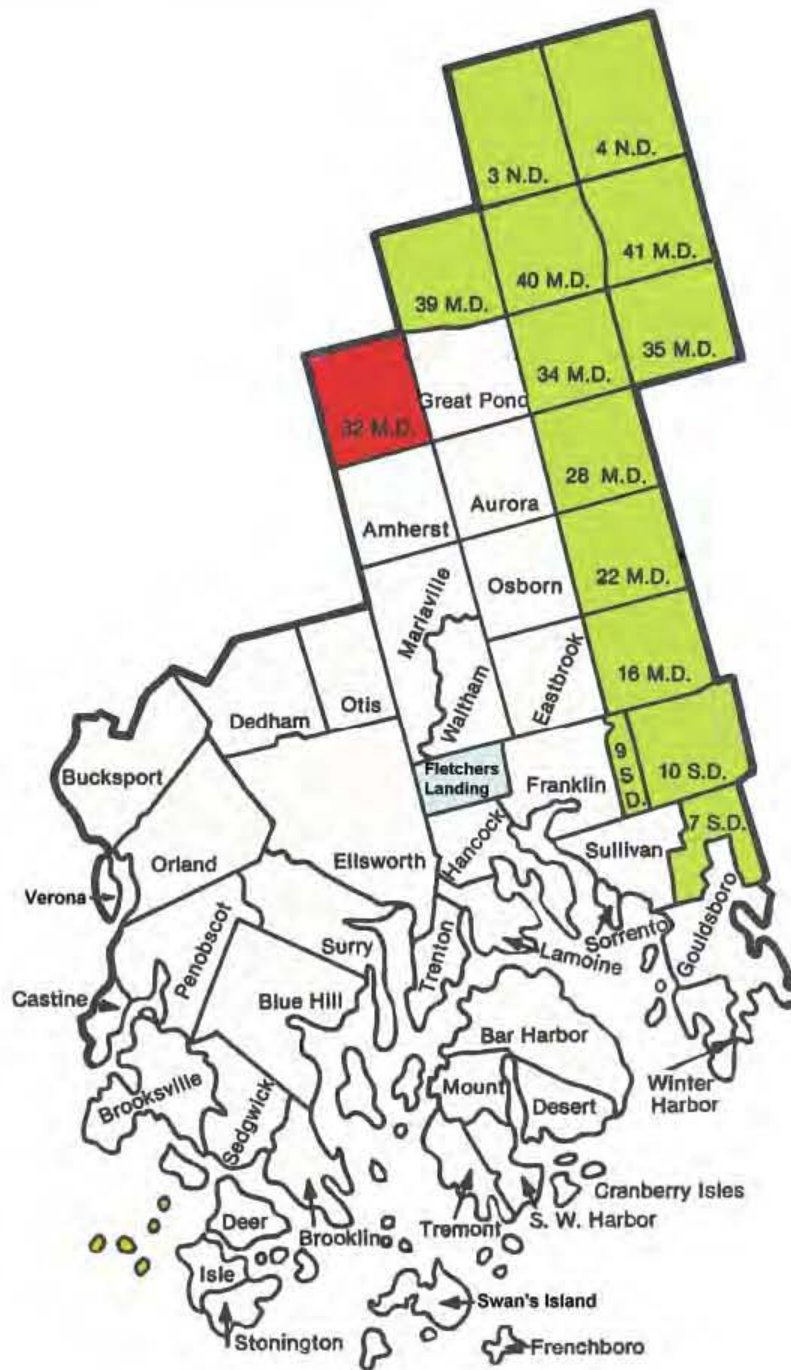
**UNORGANIZED TERRITORY  
FRANKLIN COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2005**

|  | <u>Budget</u>     | <u>Actual</u>            | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|-------------------|--------------------------|---|
| <b>REVENUES</b>  |                   |                          |   |
| Property taxes   | \$ 761,079        | \$ 761,079               | \$ 0  |
| Excise taxes   | 85,000            | 91,477                   | 6,477   |
| Road assistance  | 58,932            | 58,932                   | 0   |
| Interest   |                   | 7,771                    | 7,771   |
| Snowmobile reimbursement   | 400               | 508                      | 108   |
| Miscellaneous revenues   | 0                 | 485                      | 485   |
| <b>TOTAL REVENUES</b>  | <u>\$ 905,411</u> | <u>\$ 920,252</u>        | <u>\$ 14,841</u>                                |
| <b>EXPENDITURES</b>  |                   |                          |   |
| <b>Current:</b>  |                   |                          |   |
| Administration   | \$ 43,524         | 39,318                   | \$ 4,206  |
| Fire protection  | 49,292            | 49,292                   | 0   |
| Roads and bridges  | 179,000           | 125,985                  | 53,015  |
| Solid waste removal  | 90,259            | 78,234                   | 12,025  |
| Ambulance services   | 44,238            | 49,462                   | (5,224)   |
| Snow removal   | 278,937           | 272,808                  | 6,129   |
| Animal control   | 1,500             | 609                      | 891   |
| Cemeteries   | 2,460             | 881                      | 1,579   |
| Street lights  | 800               | 553                      | 247   |
| Snowmobile   | 0                 | 163                      | (163)   |
| Capital reserve outlay   | 224,000           | 134,711                  | 89,289  |
| <b>TOTAL EXPENDITURES</b>  | <u>\$ 914,010</u> | <u>\$ 752,016</u>        | <u>\$ 161,994</u>                               |
| <b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES<br/>BEFORE OTHER FINANCING SOURCES (USES)</b>  | <u>(8,599)</u>    | <u>168,236</u>           | <u>176,835</u>                                  |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                   |                          |   |
| Utilization of undesignated fund balance   | 8,599             | 0                        | 8,599   |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>  | <u>8,599</u>      | <u>0</u>                 | <u>8,599</u>                                    |
| <b>EXCESS OF REVENUES AND OTHER<br/>SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER (USES)</b> |                   | 168,236                  | 168,236   |
| <b>FUND BALANCE - JULY 1</b>   |                   | <u>\$ 396,488</u>        |   |
| <b>FUND BALANCE - JUNE 30</b>  |                   | <u><u>\$ 564,724</u></u> |   |

# HANCOCK COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



|           | Population |      | Children                      |                           |                           | Adult<br>Voter<br>Population | Homes         |          | Estimated<br>239 Home<br>Avg Non-<br>Residents |
|-----------|------------|------|-------------------------------|---------------------------|---------------------------|------------------------------|---------------|----------|--|
|           | 1990       | 2000 | Prior<br>School<br>0 to 4 yrs | Elementary<br>5 to 14 yrs | Secondary<br>15 to 19 yrs |                              | Year<br>Round | Seasonal |  |
|           |            |      |                               |                           |                           |                              |               |          |  |
| Hancock:  |            |      |                               |                           |                           |                              |               |          |  |
| Central   | 138        | 138  | 5                             | 20                        | 12                        | 105                          | 71            | 31       | 74   |
| East      | 40         | 73   | 1                             | 8                         | 6                         | 60                           | 35            | 545      | 1,303  |
| Northwest | 0          | 4    | 0                             | 0                         | 0                         | 4                            | 2             | 18       | 43   |
|           | 178        | 215  | 6                             | 28                        | 18                        | 169                          | 108           | 594      | 1,420  |

## **HANCOCK COUNTY**

**County Seat: Ellsworth**

**Unorganized Territory Area: 329,060.53 Acres**

**2000 Unorganized Territory Population: 215**

**Number of Unorganized Territory Townships/Islands: 52**

### **County Office**

50 State Street, Suite 7  
Ellsworth 04605

Phone: 667-9542 Fax: 667-1412

### **Commissioners**

Fay A. Lawson  
(*District contains no Unorganized Territories*)  
PO Box 309  
Bass Harbor 04653

Phone: 244-4326

Royce W. Perkins  
(*District contains no Unorganized Territory*)  
RR1, Box 22C  
Penobscot 04476

Phone: 326-8609

Kenneth R. Shea  
(*District includes Central, East, and Northwest  
Unorganized Territories*)  
18 Sunset Park Road  
Ellsworth 04605

Phone: 667-2904 Fax: 667-5647  
(W) 667-2373

**County Clerk:** Ray A. Bickford, Jr.

Phone: 667-9542 Fax: 667-1412

**Sheriff:** William F. Clark

667-7575 667-7516

**Treasurer:** Sally Crowley

667-8272 667-1414

**Registrar of Deeds:** Alan Ott

667-8353 667-1410

**Judge of Probate:** James Patterson

667-8434

**Registrar of Probate:** Bonnie Cousins

667-8434

**EMA Director:** Ralph E. Pinkham

667-8126 667-1406

**District Attorney:** Michael E. Povich, Esq.

667-4621 667-0784

**RCC/911 Director:** Linda Dunno

667-8867 667-4865

**Unorganized Territory Supervisor:** Walter Bunker

667-6885

E-mail: [wbunker@co.hancock.me.us](mailto:wbunker@co.hancock.me.us)



**UNORGANIZED TERRITORY  
HANCOCK COUNTY**

**Statement of Revenues and Expenditures  
Budget and Actual - General Fund  
Year ended June 30, 2005**

|  | <b>Final<br/>Budget</b> | <b>Actual</b>     | <b>Variance<br/>positive<br/>(negative)</b> |
|--|-------------------------|-------------------|---|
| <b>REVENUES:</b>   |                         |                   |   |
| Property taxes   | \$ 103,923              | \$ 103,923        | \$ 0  |
| Excise taxes   | 15,000                  | 12,182            | (2,818)                                     |
| Road assistance  | 12,732                  | 12,732            | 0   |
| Miscellaneous  | 910                     | 475               | (435)                                       |
| <b>TOTAL REVENUES</b>  | <b>\$ 132,565</b>       | <b>\$ 129,312</b> | <b>\$ (3,253)</b>                           |
| <b>EXPENDITURES:</b>   |                         |                   |   |
| Current:   |                         |                   |   |
| Administration   | \$ 10,265               | \$ 9,519          | \$ 746                                      |
| Advertising, postage and supplies                            | 1,000                   | 1,247             | (247)                                       |
| Fire protection  | 15,000                  | 10,961            | 4,039                                       |
| Roads and bridges  | 10,000                  | 10,000            | 0   |
| Solid waste removal  | 34,450                  | 34,058            | 392   |
| Road commissioner  | 19,000                  | 18,779            | 221   |
| Snow removal   | 50,500                  | 51,445            | (945)                                       |
| Dispatch center fee  | 6,000                   | 6,000             | 0   |
| Animal control   | 1,500                   | 92                | 1,408                                       |
| Washington Hancock community agency                          | 500                     | 500               | 0   |
| Other  | 2,350                   | 3,000             | (650)                                       |
| E-911  | 2,000                   | 2,000             | 0   |
| <b>TOTAL EXPENDITURES</b>                                    | <b>\$ 152,565</b>       | <b>\$ 147,601</b> | <b>\$ 4,964</b>                             |
| Excess (deficiency) of revenues over<br>(under) expenditures | (20,000)                | (18,289)          | 1,711                                       |
| Other financing sources (uses):                              |                         |                   |   |
| Utilization of undesignated fund balance                     | 20,000                  |                   | (20,000)                                    |
| Net change in fund balance before<br>unbudgeted items        |                         | (18,289)          | (18,289)                                    |
| Reconciliation of budgetary to GAAP basis:                   |                         |                   |   |
| Unbudgeted amounts - reserve fund activity                   |                         | (16,857)          |   |
| Net change in fund balance                                   |                         | (35,146)          |   |
| Fund balance, beginning of year                              | \$                      | 159,282           |   |
| <b>Fund balance, end of year</b>                             | <b>\$</b>               | <b>124,136</b>    |   |

# KENNEBEC COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



|                | Children   |      |                 |             |               |                              | Homes |          | Estimated<br>239 Home<br>Avg. Non-<br>Residents |
|----------------|------------|------|-----------------|-------------|---------------|------------------------------|-------|----------|---|
|                | Population |      | Prior<br>School | Elementary  | Secondary     | Adult<br>Voter<br>Population | Year  | Seasonal |   |
|                | 1990       | 2000 | 0 to 4 yrs.     | 5 to 14 yrs | 15 to 19 yrs. |                              | Round | Seasonal |   |
| Kennebec       |            |      |                 |             |               |                              |       |          |   |
| Unity Township | 36         | 31   | 1               | 2           | 4             | 25                           | 15    | 5        | 12  |
|                | 36         | 31   | 1               | 2           | 4             | 25                           | 15    | 5        | 12  |



## **KENNEBEC COUNTY**

**County Seat: Augusta**

**Unorganized Territory Area: 6131.96 Acres**

**2000 Unorganized Territory Population: 31**

**Number of Unorganized Territory Townships: 1**

### **County Office**

125 State Street  
Augusta 04330

Phone: 622-0971

Fax: 623-4083

### **Commissioners**

George M. Jabar II  
*(District includes Unity Township)*  
6 Park Place  
Waterville 04901

Phone: 873-0781  
873-5597

Fax: 873-7914

Wesley G. Kieltyka  
*(District contains no Unorganized Territory)*  
33 Sixth Avenue  
Augusta 04330

Phone: 623-1114

Fax: 622-9980

Nancy Rines  
*(District contains no Unorganized Territory)*  
PO Box 68  
South Gardiner 04359

Phone: 582-1844

**County Administrator:** Robert Devlin  
**Sheriff:** Everett B. Flannery, Jr.  
**Treasurer:** Patrick E. Paradis  
**Registrar of Deeds:** Beverly Bustin-Hatheway  
**Judge of Probate:** James Mitchell, Esq.  
**Registrar of Probate:** Kathleen Ayers  
**EMA Director:** Vincent Cerasuolo  
**District Attorney:** Evert Fowle, Esq.

Phone: 622-0971  
623-3614  
622-1362  
622-0431  
622-7558  
622-7558  
623-8407  
623-1156

Fax: 623-4083  
622-0990  
623-4083  
622-1598  
621-1639  
621-1639  
622-4128  
622-5839

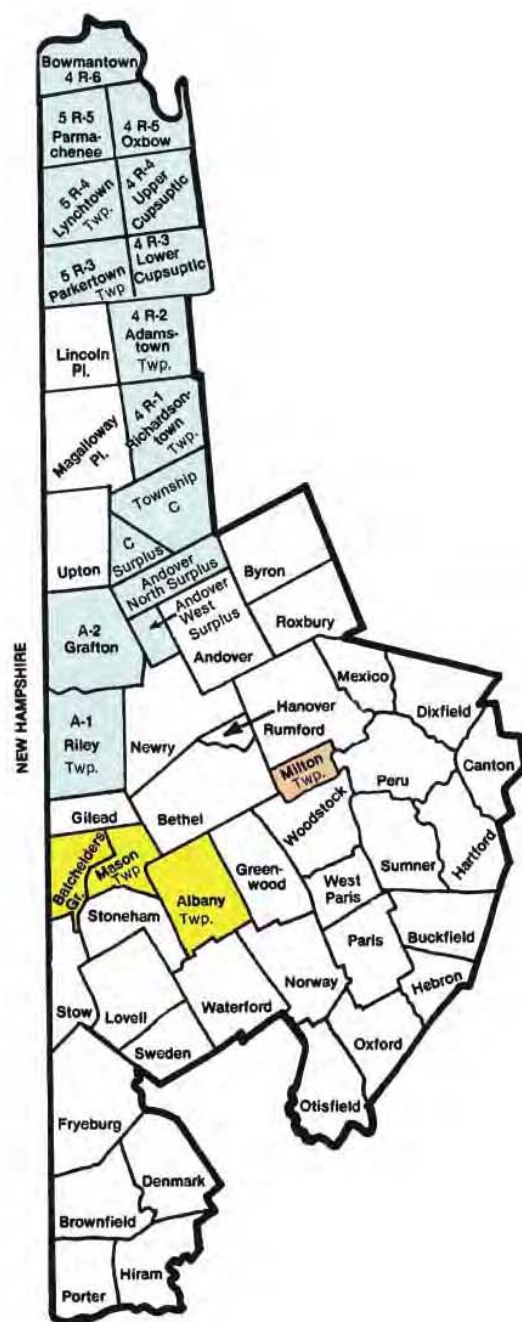
**UNORGANIZED TERRITORY  
KENNEBEC COUNTY  
(Unity Township)**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2005**

|   | <u>Budget</u>     | <u>Actual</u>           | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|-------------------|-------------------------|---|
| <b>REVENUES:</b>  |                   |                         |   |
| Property Taxes  | \$ 7,770          | \$ 7,770                | \$ 0  |
| Excise Taxes  | 6,441             | 8,612                   | \$ 2,171  |
| Intergovernmental revenue:  |                   |                         |   |
| Department of Transportation  | 2,064             | 2,064                   | 0   |
| State of Maine - service payments   | 0                 | 0                       | 0   |
| Investment income   | 0                 | 86                      | 86  |
| <b>TOTAL REVENUES</b>   | <u>\$ 16,275</u>  | <u>\$ 18,532</u>        | <u>\$ 2,257</u>                                 |
| <b>EXPENDITURES:</b>  |                   |                         |   |
| Current:  |                   |                         |   |
| Fire department   | \$ 1,600          | \$ 1,600                | \$ 0  |
| Snow removal  | 4,400             | 4,400                   | 0   |
| Roads   | 1,000             | 0                       | 1,000   |
| Town of Unity - tipping fees  | 1,560             | 1,117                   | 443   |
| Waste disposal  | 4,500             | 4,700                   | (200)   |
| Administration  | 1,053             | 1,053                   | 0   |
| Audit   | 1,000             | 750                     | 250   |
| Miscellaneous/contingency   | 7,000             | 0                       | 7,000   |
| <b>TOTAL EXPENDITURES</b>   | <u>22,113</u>     | <u>13,620</u>           | <u>8,493</u>                                    |
| <b>EXCESS OF REVENUES OVER (UNDER)<br/>EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES (USES)</b> | <u>\$ (5,838)</u> | <u>\$ 4,912</u>         | <u>\$ 10,750</u>                                |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                   |                         |   |
| Utilization of undesignated fund balance  | 5,838             | 0                       | 5,838   |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>   | <u>\$ 5,838</u>   | <u>0</u>                | <u>5,838</u>                                    |
| <b>EXCESS OF REVENUES AND OTHER<br/>SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER (USES)</b>    | \$ 0              | 4,912                   | 4,912   |
| <b>FUND BALANCE - JULY 1</b>  |                   | <u>\$ 9,187</u>         |   |
| <b>FUND BALANCE - JUNE 30</b>   |                   | <u><u>\$ 14,099</u></u> |   |

# OXFORD COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



|         |            |      | Children        |             |              |                | Homes |          | Estimated             |
|---------|------------|------|-----------------|-------------|--------------|----------------|-------|----------|-----------------------|
|         | Population |      | Prior<br>School | Elementary  | Secondary    | Adult<br>Voter | Year  |          | 2 39 Home             |
|         | 1990       | 2000 | 0 to 4 yrs.     | 5 to 14 yrs | 15 to 19 yrs | Population     | Round | Seasonal | Avg Non-<br>Residents |
| Oxford: |            |      |                 |             |              |                |       |          |                       |
| 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                 |

## **OXFORD COUNTY**

**County Seat: Paris**

**Unorganized Territory Area: 409,324.87 Acres**

**2000 Unorganized Territory Population: 655**

**Number of Unorganized Territory Townships: 19**

### **County Office**

26 Western Avenue, PO Box 179  
South Paris 04281

Phone: 743-6359 Fax: 743-1545

### **Commissioners**

David Dugay  
(District includes Milton and North Oxford)  
125 Swift River Road  
Byron 04275

Phone: 369-0354

Jeffrey R. Fagan  
(District includes Albany and South Oxford)  
449 Paris Hill Road, PO Box 39  
Paris 04271

Phone: 743-7889 Fax: 514-8005

Steven Merrill  
(District includes Batchelders Grant and Mason)  
154 Main Street  
Norway 04268

Phone: 743-7695 Fax: 539-4179  
(W) 539-4112

**County Clerk:** Carole G. Fulton

Phone: 743-6359 Fax: 743-1545

**Sheriff:** Lloyd Herrick

743-9554 Ext 3 743-1510

**Treasurer:** Mary Ann Prue

743-6350 743-1545

**Registrar of Deeds:**

Jane C. Rich (East)

743-6211 743-2656

Jean Watson (West)

935-2565 935-4183

**Judge of Probate:** Dana C. Hanley

743-4297 743-4255

**Registrar of Probate:** Tom Winsor

743-6671 743-4255

**EMA Director:** Scott Parker

743-6336 743-7346

**District Attorney:** Norman Croteau, Esq.

743-8282 743-1511

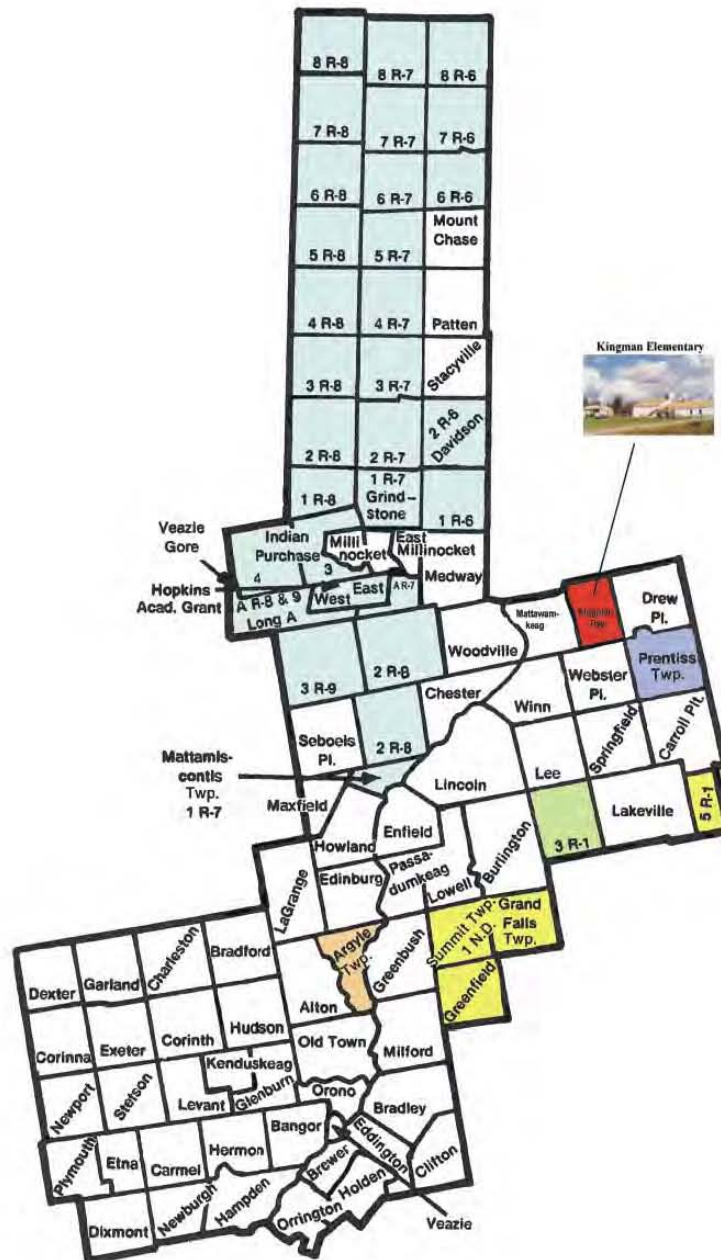
**UNORGANIZED TERRITORY  
OXFORD COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2005**

|   | <u>Budget</u>     | <u>Actual</u>       | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|-------------------|---------------------|---|
| <b>REVENUES:</b>  |                   |                     |   |
| Taxes:  |                   |                     |   |
| General property  | \$ 363,481        | \$ 363,481          | \$ 0  |
| Excise taxes  | 70,000            | 68,438              | (1,562)   |
| Intergovernmental revenues:   |                   |                     |   |
| State of Maine: Urban-Rural Initiative Program                                      | 60,396            | 60,988              | 592   |
| Snowmobile  | 375               | 473                 | 98  |
| Federal: Forest   |                   | 15,094              | 15,094  |
| FEMA  |                   | 2,087               | 2,087   |
| Other revenues: Interest income   | 3,000             | 6,283               | 3,283   |
| Miscellaneous   |                   | 4,104               | 4,104   |
| <b>TOTAL REVENUES</b>   | <u>\$ 497,252</u> | <u>\$ 520,948</u>   | <u>\$ 23,696</u>                                |
| <b>EXPENDITURES:</b>  |                   |                     |   |
| Roads and bridges   | \$ 216,090        | \$ 216,090          | \$ 0  |
| Snow removal  | 124,687           | 124,687             | 0   |
| Landfills   | 77,078            | 77,078              | 0   |
| Fire protection   | 25,616            | 25,616              | 0   |
| Ambulance services  | 19,954            | 19,954              | 0   |
| Street lights/insurance   | 604               | 604                 | 0   |
| Polling places  | 894               | 894                 | 0   |
| Audit   | 2,500             | 2,500               | 0   |
| Animal control  | 2,736             | 2,736               | 0   |
| Rent of Land  | 3,000             | 3,000               | 0   |
| Administration  | 26,761            | 26,761              | 0   |
| Capital Reserves  | 0                 | 50,000              | (50,000)  |
| Capital outlay-roads and bridges  | 100,000           | 96,343              | 3,657   |
| <b>TOTAL EXPENDITURES</b>   | <u>\$ 599,920</u> | <u>\$ 646,263</u>   | <u>\$ (46,343)</u>                              |
| <b>Excess of Revenue Over (Under) Expenditures</b>                                  | <b>(102,668)</b>  | <b>(125,315)</b>    | <b>(22,647)</b>                                 |
| <b>Other Financing Sources:</b>   |                   |                     |   |
| Budgeted Utilization of Undesignated Fund Balance                                   | 102,668           | 0                   | (102,668)                                       |
| <b>Excess of Revenues and Other Financing Sources<br/>over (under) Expenditures</b> | <u>\$ 0</u>       | <u>\$ (125,315)</u> | <u>\$ (125,315)</u>                             |
| <b>FUND BALANCE - JULY 1</b>  |                   | <b>\$ 299,664</b>   |   |
| <b>FUND BALANCE - JUNE 30</b>   |                   | <b>\$ 174,349</b>   |   |

# PENOBSCOT COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



|  | Population |       | Children                      |                           |                           | Adult<br>Voter<br>Population | Homes         |          | Estimated<br>2.39 Home<br>Avg Non-<br>Residents |
|--|------------|-------|-------------------------------|---------------------------|---------------------------|------------------------------|---------------|----------|---|
|  | 1990       | 2000  | Prior<br>School<br>0 to 4 yrs | Elementary<br>5 to 14 yrs | Secondary<br>15 to 19 yrs |                              | Year<br>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                       | 95                        | 1,130                        | 661           | 1,018    | 2,455   |
| *Prentiss deorganized June, 1990   |            |       |                               |                           |                           |                              |               |          |   |
| **Greenfield deorganized July, 1993 and population added to East Central (2000 census) |            |       |                               |                           |                           |                              |               |          |   |

## PENOBSCOT COUNTY

**County Seat: Bangor**  
**Unorganized Territory Area; 847,910.72 Acres**  
**2000 Unorganized Territory Population: 1,449**  
**Number of Unorganized Territory Townships: 39**

### County Office

97 Hammond Street  
Bangor 04401-4998

Phone: 942-8535 Fax: 945-6027

### Commissioners

Peter K. Baldacci  
*(District contains no Unorganized Territory)*  
23 Hempstead Avenue  
Bangor 04401

Phone: 942-0076 Fax: 942-8335

Thomas J. Davis, Jr.  
*(District contains no Unorganized Territory)*  
PO Box 112  
Kenduskeag 04450

Phone: 884-8383 Fax: 884-7086

Stephen Stanley  
*(District includes all of the Unorganized Territory)*  
HCR 69 Box 466  
Medway 04460

Phone: 746-5371

**County Administrator:** Bill Collins  
**Sheriff:** Glenn C. Ross  
**Treasurer:** Ann C. Dowd  
**Registrar of Deeds:** Susan F. Bulay  
**Judge of Probate:** Allan Woodcock, Jr.  
**Registrar of Probate:** Susan M. Almy  
**EMA Director:** Calvin (Tom) Robertson  
**Road Agent:** Don Madden  
**District Attorney:** R. Christopher Almy, Esq.

|        |          |      |          |
|--------|----------|------|----------|
| Phone: | 942-8535 | Fax: | 945-6027 |
|        | 947-4585 |      | 945-4761 |
|        | 942-8535 |      | 945-6027 |
|        | 942-8797 |      | 945-4920 |
|        | 942-8769 |      | 941-8499 |
|        | 942-8769 |      | 941-8499 |
|        | 945-4750 |      | 942-8941 |
|        | 942-8566 |      | 945-8941 |
|        | 942-8552 |      | 945-4748 |



**UNORGANIZED TERRITORY  
PENOBSCOT COUNTY**

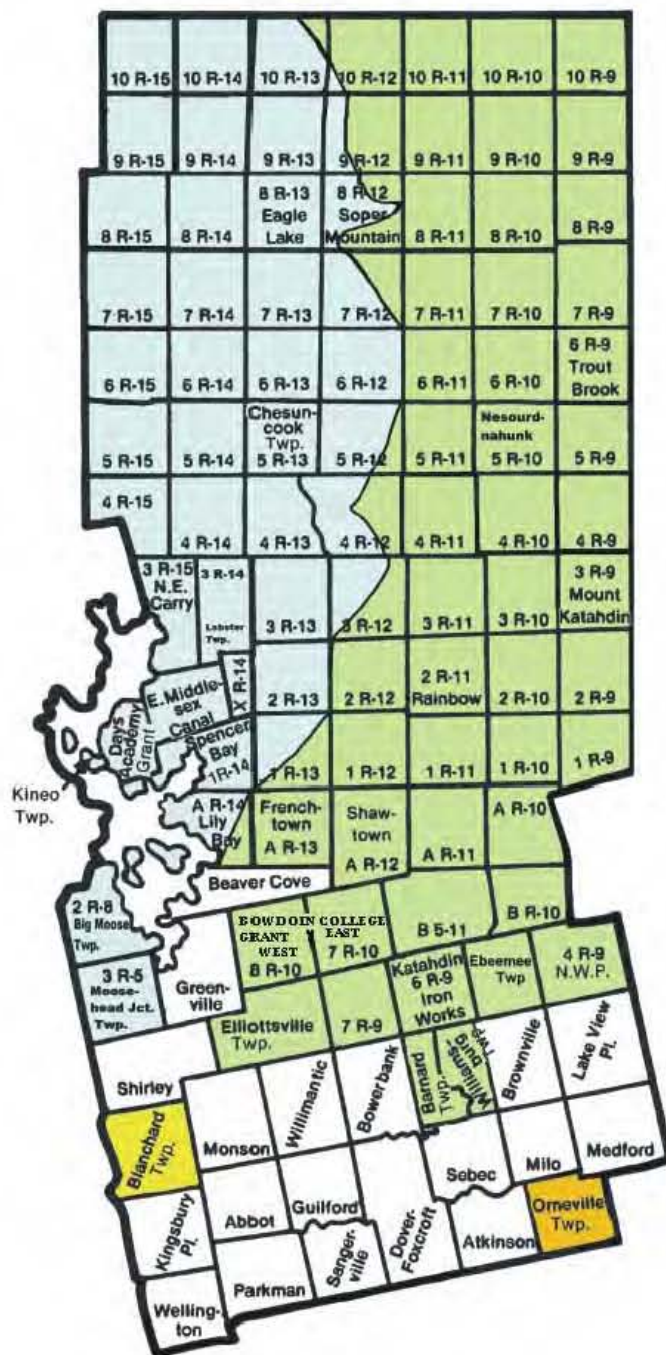
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2005**

|   | Budget              | Balances<br>forward<br>and Reserves | Adjusted<br>Budget | Actual                     | Variance<br>Favorable<br>(Unfavorable) |
|---|---------------------|-------------------------------------|--------------------|----------------------------|--|
| <b>REVENUES</b>                                 |                     |                                     |                    |                            |  |
| Property taxes                                  | \$ 722,475          | \$                                  | 722,475            | \$ 722,475                 | \$ 0                                   |
| Excise taxes                                    | 155,000             |                                     | 155,000            | 146,433                    | (8,567)                                |
| Intergovernmental revenue                       |                     |                                     |                    |                            |  |
| Local road assistance                           | 109,000             |                                     | 109,000            | 117,224                    | 8,224                                  |
| Municipal revenue committee                     | 9,000               |                                     | 9,000              | 14,200                     | 5,200                                  |
| Snowmobiles-townships                           | 800                 |                                     | 800                | 800                        |  |
| Investment income                               | 6,500               |                                     | 6,500              | 7,747                      | 1,247                                  |
| Reserve revenue                                 |                     |                                     |                    | 4,583                      | 4,583                                  |
| Other revenue                                   | 14,300              |                                     | 14,300             | 39,236                     | 24,936                                 |
| <b>TOTAL REVENUE</b>                            | <b>\$ 1,017,075</b> | <b>\$</b>                           | <b>1,017,075</b>   | <b>\$ 1,052,698</b>        | <b>\$ 35,623</b>                       |
| <b>EXPENDITURES</b>                             |                     |                                     |                    |                            |  |
| <b>Current</b>                                  |                     |                                     |                    |                            |  |
| Administration                                  | \$ 55,083           | \$                                  | 55,083             | \$ 55,164                  | \$ (81)                                |
| Audit/bank charges/fees                         | 2,000               |                                     | 2,000              | 900                        | 1,100                                  |
| Polling places                                  | 2,000               |                                     | 2,000              | 1,349                      | 651                                    |
| Ambulance services                              | 22,500              |                                     | 22,500             | 17,472                     | 5,028                                  |
| Animal control                                  | 2,800               | 1,200                               | 4,000              | 2,475                      | 1,525                                  |
| E-911 addressing                                |                     | 65,652                              | 65,652             | 583                        | 65,069                                 |
| Fire protection                                 | 72,700              |                                     | 72,700             | 48,767                     | 23,933                                 |
| Dumps   | 169,066             | 1,100                               | 170,166            | 150,914                    | 19,252                                 |
| Snow removal                                    | 438,013             |                                     | 438,013            | 405,384                    | 32,629                                 |
| Roads and bridges                               | 246,000             | 155,741                             | 401,741            | 208,792                    | 192,949                                |
| Snowmobile trails                               | 2,300               |                                     | 2,300              | 2,300                      |  |
| Cemeteries                                      | 19,285              |                                     | 19,285             | 19,135                     | 150                                    |
| Contingency                                     |                     |                                     |                    |                            |  |
| <b>Capital outlay</b>                           |                     |                                     |                    |                            |  |
| Sand/salt buildings                             | 25,000              | 245,994                             | 270,994            | 25,804                     | 245,190                                |
| Road projects                                   |                     | 208,185                             | 208,185            |                            | 208,185                                |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$ 1,056,747</b> | <b>\$ 677,872</b>                   | <b>1,734,619</b>   | <b>\$ 939,039</b>          | <b>\$ 795,580</b>                      |
| Excess of revenues over<br>(under) expenditures | <u>(39,672)</u>     | <u>(677,872)</u>                    | <u>(717,544)</u>   | <u>113,659</u>             | <u>831,203</u>                         |
| <b>FUND BALANCE - BEGINNING</b>                 |                     |                                     |                    | <u>\$ 975,607</u>          |  |
| <b>FUND BALANCE - ENDING</b>                    |                     |                                     |                    | <u><b>\$ 1,089,266</b></u> |  |



# PISCATAQUIS COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



|              | Population |      | Children                       |                           |                           | Adult<br>Voter<br>Population | Homes         |          | Estimated<br>2.39 Home<br>Avg. Non-<br>Residents |
|--------------|------------|------|--------------------------------|---------------------------|---------------------------|------------------------------|---------------|----------|--|
|              | 1990       | 2000 | Prior<br>School<br>0 to 4 yrs. | Elementary<br>5 to 14 yrs | Secondary<br>15 to 19 yrs |                              | Year<br>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            | 895      | 2,139  |
| Southeast    | 247        | 254  | 6                              | 39                        | 16                        | 196                          | 118           | 199      | 476  |
|              | 684        | 843  | 30                             | 102                       | 54                        | 669                          | 410           | 2,226    | 5,320  |

\*Blanchard deorganized in 1985

## PISCATAQUIS COUNTY

**County Seat: Dover-Foxcroft**  
**Unorganized Territory Area: 2,291,037.34 Acres**  
**Unorganized Territory Population: 843**  
**Number of Unorganized Territory Townships: 155**

### County Office

159 East Main Street  
Dover-Foxcroft 04426

Phone: 564-2161 Fax: 564-3022

### Commissioners

Woodrouffe L. Bartley, Jr.  
*(District includes Blanchard)*  
PO Box 460  
Oliver Road  
Greenville 04441

Phone: 695-3034 Fax: 564-3022  
(W): 695-2477 Cell: 631-7411

Thomas Lizotte  
*(District includes most of Elliottsville)*  
1062 South Street  
Dover-Foxcroft 04426

Phone: 564-3186  
(W) 564-4342

Frederick Y. Trask  
*(District includes Barnard, Northeast Piscataquis  
excluding Elliottsville, Southeast Piscataquis, and  
Orneville)*  
PO Box 37  
Milo 04463

Cell: 631-8190 Fax: 943-5626  
(W): 943-7746

**County Manager:** Owen W. Pratt  
**Sheriff:** John J. Goggin  
**Treasurer:** Donna L. Hathaway  
**Registrar of Deeds:** Linda M. Smith  
**Judge of Probate:** Douglas M. Smith  
**Registrar of Probate:** Judith A. Raymond  
**EMA Director:** Thomas F. Iverson, Jr.  
**District Attorney:** R. Christopher Almy, Esq.

Phone: 564-2161 Fax: 564-3022  
564-3304 564-2315  
564-8500 564-8001  
564-2411 564-7708  
564-2431 564-2431  
564-2431 564-2431  
564-2431 564-2431  
564-8660 564-3022  
564-2181 564-6503

**UNORGANIZED TERRITORY  
PISCATAQUIS COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
YEAR ENDED JUNE 30, 2005**

|   | <u>Budget</u>     | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|-------------------|-------------------|---|
| <b>REVENUES:</b>                                      |                   |                   |   |
| Taxes assessed  | \$ 721,385        | \$ 721,385        | \$ 0  |
| Excise taxes  | 124,829           | 132,551           | 7,722   |
| Intergovernmental revenues:                           |                   |                   |   |
| Local road assistance                                 | 81,792            | 81,792            |   |
| U.S. Treasury   | 17,439            | 19,276            | 1,837   |
| Interest income                                       | 3,000             | 2,905             | (95)  |
| Dump recycling  | 5,178             | 6,829             | 1,651   |
| Miscellaneous revenues                                | 180               | 1,987             | 1,807   |
| <b>TOTAL REVENUES</b>                                 | <u>\$ 953,803</u> | <u>\$ 966,725</u> | <u>\$ 12,922</u>                                |
| <b>EXPENDITURES:</b>                                  |                   |                   |   |
| Current:  |                   |                   |   |
| Administration  | \$ 45,871         | \$ 45,871         | \$ 0  |
| Ambulance   | 8,000             | 7,000             | 1,000   |
| Animal control  | 1,750             | 1,381             | 369   |
| Auditing  | 1,850             | 1,850             | 0   |
| Cemeteries  | 6,100             | 5,301             | 799   |
| Dumps   | 263,100           | 240,399           | 22,701  |
| Fire Protection                                       | 68,350            | 69,151            | (801)   |
| Snowmobile trails                                     | 975               | 1,095             | (120)   |
| Summer maintenance                                    | 191,500           | 176,376           | 15,124  |
| Winter maintenance                                    | 266,729           | 284,468           | (17,739)  |
| Capital outlay  | 108,040           | 108,840           | (800)   |
| <b>TOTAL EXPENDITURES</b>                             | <u>\$ 962,265</u> | <u>\$ 941,732</u> | <u>\$ 20,533</u>                                |
| Excess (deficiency) of revenues<br>over expenditures  | (8,462)           | 24,993            | 33,455  |
| <b>OTHER FINANCING SOURCES (USES):</b>                |                   |                   |   |
| Utilization of undesignated fund balance              | \$ 8,462          | \$                | \$ (8,462)                                      |
| Net change in fund balance before<br>unbudgeted items | <u>\$</u>         | \$ 24,993         | <u>\$ 24,993</u>                                |
| Reconciliation of budgetary to GAAP basis:            |                   |                   |   |
| Reserve fund activity                                 |                   | \$ 98,430         |   |
| Net change in fund balance                            |                   | \$ 123,423        |   |
| <b>FUND BALANCE - BEGINNING</b>                       |                   | <u>\$ 213,514</u> |   |
| <b>FUND BALANCE - ENDING</b>                          |                   | <u>\$ 336,937</u> |   |

# SOMERSET COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



## **SOMERSET COUNTY**

**County Seat: Skowhegan**  
**Unorganized Territory Area: 1,729,984.31 Acres**  
**2000 Unorganized Territory Population: 781**  
**Number of Unorganized Territory Townships: 81**

### **County Office**

41 Court Street  
Skowhegan 04976

Phone: 474-9861 Fax: 474-7405

### **Commissioners**

Robert Dunphy  
*(District includes all of the Unorganized Territory)*  
PO Box 70  
North Anson 04958

Phone: 635-2593

Paul Hatch  
*(District contains no Unorganized Territory)*  
23 French Street  
Skowhegan 04976-1614

Phone: 474-3435 Fax: 474-3435

Gerald York  
*(District contains no Unorganized Territory)*  
5 Silver Street  
Fairfield 04937

Phone: 453-6174

**County Clerk:** Robin Weeks

Phone: 474-9861 Fax: 474-7405

**Sheriff:** Barry A. DeLong

474-9591 858-4705

**Treasurer:** Louise Grenier

474-5776 858-4707

**Registrar of Deeds:** Diane Godin

474-3421 474-3421

**Judge of Probate:** John Alsop

474-3322

**Registrar of Probate:** Victoria Hatch

474-3322

**EMA Director:** Robert Higgins, Sr.

474-6788 474-0879

**District Attorney:** Evert Fowle, Esq.

474-2423 474-7407



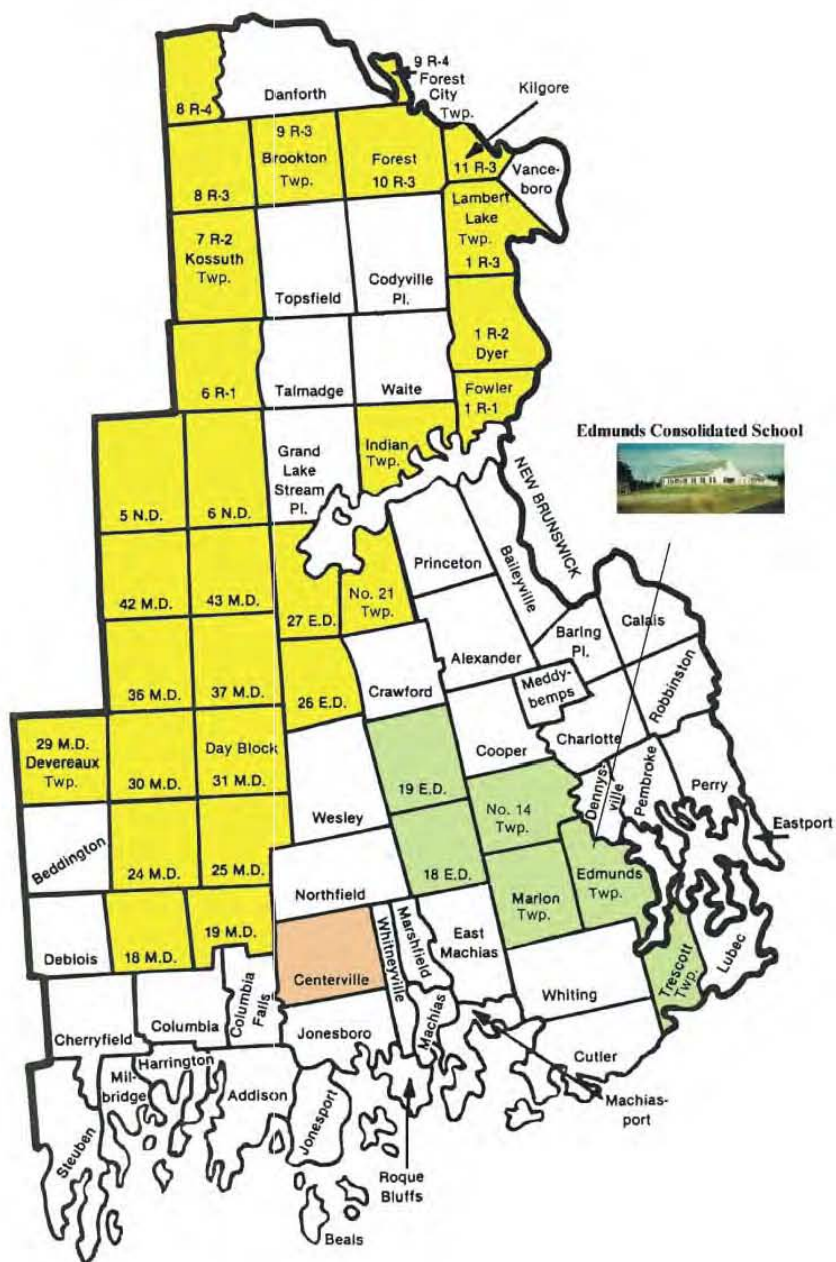
**UNORGANIZED TERRITORY  
SOMERSET COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2005**

|   | <u>General Fund</u>      |                          | Variance                           |
|---|--------------------------|--------------------------|------------------------------------|
|   | <u>Budget</u>            | <u>Actual</u>            | <u>Favorable<br/>(Unfavorable)</u> |
| <b>REVENUES:</b>  |                          |                          |                                    |
| Property Taxes  | \$ 675,696               | \$ 675,696               | \$ 0                               |
| Excise Taxes  | 129,286                  | 117,955                  | (11,331)                           |
| Intergovernmental   | 78,100                   | 127,356                  | 49,256                             |
| Charges for Services  | 5,730                    | 5,672                    | (58)                               |
| Investment Income   | 3,767                    | 7,423                    | 3,656                              |
| Miscellaneous   | 7,000                    | 48,619                   | 41,619                             |
| <b>TOTAL REVENUES</b>   | <u>\$ 899,579</u>        | <u>\$ 982,721</u>        | <u>\$ 83,142</u>                   |
| <b>EXPENDITURES:</b>  |                          |                          |                                    |
| Roads & Bridges   | \$ 167,308               | \$ 190,658               | \$ (23,350)                        |
| Snow Removal  | 179,089                  | 174,394                  | 4,695                              |
| Dumps   | 211,309                  | 181,299                  | 30,010                             |
| Fire Protection   | 88,935                   | 88,143                   | 792                                |
| Cemeteries  | 6,600                    | 6,600                    | 0                                  |
| Ambulance Services  | 13,074                   | 5,794                    | 7,280                              |
| Street Lights   | 4,000                    | 3,144                    | 856                                |
| Snowmobile Trails   | 35,250                   | 33,250                   | 2,000                              |
| Polling Places  | 2,350                    | 981                      | 1,369                              |
| Community Bldg - Rockwood   | 7,045                    | 5,327                    | 1,718                              |
| Moosehead Vacation Sports Assn  | 6,000                    | 6,000                    | 0                                  |
| Administration  | 32,859                   | 31,159                   | 1,700                              |
| Humane Society Shelter  | 600                      | 690                      | (90)                               |
| E911 Costs  | 52,156                   | 50,878                   | 1,278                              |
| Contingency   | 0                        | 20,326                   | (20,326)                           |
| <b>TOTAL EXPENDITURES</b>   | <u>\$ 806,575</u>        | <u>\$ 798,643</u>        | <u>\$ 7,932</u>                    |
| <b>Excess Revenues Over (Under) Expenditures</b>                              | 93,004                   | 184,078                  | 91,074                             |
| <b>Other Financing Sources (Uses):</b>  |                          |                          |                                    |
| Transfers (Out)   | (276,962)                | (276,962)                | 0                                  |
| <b>Net Financing Sources (Uses)</b>   | <u>(276,962)</u>         | <u>(276,962)</u>         | <u>0</u>                           |
| <b>Excess Revenues &amp; Sources Over<br/>(Under) Expenditures &amp; Uses</b> | (183,958)                | (92,884)                 | 91,074                             |
| <b>Fund Balance, July 1</b>   | <u>\$ 360,840</u>        | <u>\$ 360,840</u>        | <u>\$ 0</u>                        |
| <b>Fund Balance, June 30</b>  | <u><u>\$ 176,882</u></u> | <u><u>\$ 267,956</u></u> | <u><u>\$ 91,074</u></u>            |

# WASHINGTON COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



|  | Children   |       |                 |              |               |                              | Homes |          | Estimated<br>2 39 Home<br>Avg. Non-<br>Residents |
|--|------------|-------|-----------------|--------------|---------------|------------------------------|-------|----------|--|
|  | Population |       | Prior<br>School | Elementary   | Secondary     | Adult<br>Voter<br>Population | Year  | Seasonal |  |
|  | 1990       | 2000  | 0 to 4 yrs.     | 5 to 14 yrs. | 15 to 19 yrs. |                              | Round | Seasonal |  |
| Washington   |            |       |                 |              |               |                              |       |          |  |
| East Central*  | 661        | 768   | 41              | 113          | 49            | 578                          | 367   | 242      | 578  |
| North**  | 496        | 547   | 27              | 70           | 39            | 425                          | 268   | 776      | 1,856  |
| Centerville***   |            | 26    | 3               | 3            | 0             | 20                           | 19    | 5        | 12   |
|  | 1,157      | 1,341 | 71              | 186          | 88            | 1,023                        | 654   | 1,023    | 2,445  |
| *Township 14 deorganized in April, 1986 and population added to East Central |            |       |                 |              |               |                              |       |          |  |
| **Township 21 deorganized in April, 1983 and population added to North       |            |       |                 |              |               |                              |       |          |  |
| ***Centerville deorganized July 1, 2004                                      |            |       |                 |              |               |                              |       |          |  |

## WASHINGTON COUNTY

**County Seat: Machias**  
**Unorganized Territory Area: 739,081.12 Acres**  
**2000 Unorganized Territory Population: 1,315**  
**Number of Unorganized Territory Townships: 35**

### County Office

47 Court Street, PO Box 297  
Machias 04654

Phone: 255-3127 Fax: 255-3313

### Commissioners

John B. Crowley, Sr.  
(District includes Centerville Township)  
491 Basin Road  
Addison 04606

Phone: 497-2178 Fax: 255-3313

Christopher M. Gardner  
(District includes East Central Washington County)  
220 King Street  
Edmunds Township 04628

Phone: 726-4784 Fax: 255-3313

Kevin L. Shorey  
(District includes North Washington County)  
1384 River Road  
Calais 04619

Phone: 454-0523 Fax: 255-3313

**County Clerk Pro-Tem:** Katie L. Greenlaw

Phone: 255-3127 Fax: 255-3313

**Sheriff:** Joseph L. Tibbetts

255-4422 255-8636

**Treasurer:** Jill C. Holmes

255-8354 255-6427

**Registrar of Deeds:** Sharon D. Strout

255-6512 255-3838

**Judge of Probate:** Lyman L. Holmes

255-3800 255-8636

**Registrar of Probate:** Carlene M. Holmes

255-6591 255-8636

**EMA Director:** Michael Hinerman

255-3931 255-8636

**District Attorney:** Michael E. Povich, Esq.

255-4425 255-6423

**Unorganized Territory Supervisor:** Dean Preston

255-8919 255-8636



**UNORGANIZED TERRITORY  
WASHINGTON COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR YEAR ENDED JUNE 30, 2005**

|  | Budgeted          | Actual                   | Variance<br>Favorable<br>(Unfavorable) |
|--|-------------------|--------------------------|--|
| <b>REVENUES</b>  |                   |                          |  |
| Property taxes   | \$ 466,676        | \$ 466,676               | \$ 0                                   |
| Excise taxes   | 133,000           | 132,363                  | (637)                                  |
| Intergovernmental  | 600               | 602                      | 2                                      |
| Moosehorn  | 13,000            | 0                        | (13,000)                               |
| Interest   | 0                 | 8,717                    | 8,717                                  |
| Roads  | 107,700           | 0                        | (107,700)                              |
| Septic   | 6,000             | 0                        | (6,000)                                |
| Capital projects   | 0                 | 0                        | 0                                      |
| Miscellaneous  | 6,960             | 4,094                    | (2,866)                                |
| <b>TOTAL REVENUES</b>  | <b>\$ 733,936</b> | <b>\$ 612,452</b>        | <b>\$ (121,484)</b>                    |
| <b>EXPENDITURES</b>  |                   |                          |  |
| Current:   |                   |                          |  |
| Roads and bridges  | \$ 104,800        | \$ 102,446               | \$ 2,354                               |
| Snow removal   | 259,737           | 268,619                  | (8,882)                                |
| Rubbish removal  | 120,879           | 120,153                  | 726                                    |
| Fire and ambulance   | 55,679            | 50,660                   | 5,019                                  |
| Animal control officer   | 18,200            | 18,041                   | 159                                    |
| Cemeteries   | 5,700             | 3,350                    | 2,350                                  |
| Street lights  | 3,300             | 4,666                    | (1,366)                                |
| Polling places   | 3,900             | 4,320                    | (420)                                  |
| Community projects   | 10,300            | 7,800                    | 2,500                                  |
| Shellfish conservation   | 30,400            | 30,862                   | (462)                                  |
| Administration   | 26,341            | 28,686                   | (2,345)                                |
| Equipment operation  | 14,000            | 5,727                    | 8,273                                  |
| E-911  | 3,000             | 2,679                    | 321                                    |
| Soil and water   | 8,000             | 8,000                    | 0                                      |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 664,236</b> | <b>\$ 656,009</b>        | <b>\$ 8,227</b>                        |
| <b>EXCESS OF REVENUES OVER<br/>EXPENDITURES BEFORE<br/>FINANCING SOURCES (USES)</b>      | <b>69,700</b>     | <b>(43,557)</b>          | <b>(113,257)</b>                       |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                   |                          |  |
| Operating transfer in  | 0                 | 13,000                   | (13,000)                               |
| Operating transfer out   | 0                 | (11,625)                 | 11,625                                 |
|  | <u>0</u>          | <u>1,375</u>             | <u>(1,375)</u>                         |
| <b>EXCESS OF REVENUES OVER<br/>EXPENDITURES AFTER OTHER<br/>FINANCING SOURCES (USES)</b> | <b>\$ 69,700</b>  | <b>\$ (42,182)</b>       | <b>\$ (114,632)</b>                    |
| <b>FUND BALANCE - JULY 1</b>   |                   | <b>\$ 154,305</b>        |  |
| <b>FUND BALANCE - JUNE 30</b>  |                   | <b><u>\$ 112,123</u></b> |  |

# AUDIT REPORT



**STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND**

**ANNUAL FINANCIAL REPORT**

**JUNE 30, 2005**

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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 fund financial statements of the State of Maine Unorganized Territory Education and Services Fund (UT), a component unit of the State of Maine, as of and for the year ended June 30, 2005, as listed in the table of contents. These 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 auditing standards generally accepted in the United States of America 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in the notes to financial statements, the financial statements present only the accounts of the State of Maine Unorganized Territory Education and Services Fund, a component unit of the State of Maine, and are not intended to present fairly the financial position of the State of Maine, and the results of its operations in conformity with accounting principles generally accepted in the United States America. The State of Maine Unorganized Territory Education and Services Fund is a component unit of the State of Maine. The fund financial statements do not include the entity-wide Statement of Net Assets, Statement of Activities, or Management Discussion and Analysis as required by Governmental Accounting Standards Board Statement No. 34. Certain disclosures relevant to both the State of Maine and the State of Maine Unorganized Territory Education and Services Fund are omitted herein and have been disclosed in the State's basic financial statements.

In our opinion, the fund financial statements referred to above present fairly, in all material respects, the respective financial position of the State of Maine Unorganized Territory Education and Services Fund as of June 30, 2005 and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2005 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

State of Maine Department of Audit  
Serving as Audit Committee

Our audit was conducted for the purpose of forming opinions on the fund financial statements of the State of Maine Unorganized Territory Education and Services Fund taken as a whole. The additional information included in Exhibits A-1 through A-2 is presented for purposes of additional analysis and is not a required part of the fund 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 fund financial statements and, in our opinion, is fairly presented in all material respects in relation to the fund financial statements taken as a whole.

A handwritten signature in cursive script, reading "Remy Kuster Ouellette".

December 15, 2005  
South Portland, Maine

## Statement 1

**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**  
**Balance Sheet**  
**Governmental Funds - General**  
**June 30, 2005**

|   | <b>General<br/>Fund</b> |
|---|-------------------------|
| <b>ASSETS</b>                             |                         |
| Receivables:                              |                         |
| Taxes receivable - current year           | \$ 257,651              |
| Taxes receivable - prior years            | 57,445                  |
| Tax liens - prior years                   | 15,314                  |
| Due from State of Maine Treasury          | 4,656,668               |
| <b>Total assets</b>                       | <b>\$ 4,987,078</b>     |
| <b>LIABILITIES AND FUND BALANCE</b>       |                         |
| Liabilities:                              |                         |
| Accounts payable and payroll withholdings | 259,871                 |
| Accrued wages                             | 147,448                 |
| Taxes paid in advance/overpaid taxes      | 34,531                  |
| Deferred tax revenue                      | 296,000                 |
| <b>Total liabilities</b>                  | <b>737,850</b>          |
| Fund balance:                             |                         |
| Reserved:                                 |                         |
| Encumbrances                              | 291,334                 |
| Unreserved:                               |                         |
| Designated - Administrator                | 73,541                  |
| Undesignated                              | 3,884,353               |
| <b>Total fund balance</b>                 | <b>4,249,228</b>        |
| <b>Total liabilities and fund balance</b> | <b>\$ 4,987,078</b>     |

*See accompanying notes to financial statements.*



## Statement 2

**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Governmental Funds - General**  
**Year ended June 30, 2005**

|  | <b>General<br/>Fund</b> |
|--|-------------------------|
| Revenues:                                    |                         |
| Taxes  | \$ 17,267,595           |
| Intergovernmental                            | 666,075                 |
| Charges for services                         | 196,916                 |
| Other  | 344,576                 |
| Total revenues                               | 18,475,162              |
| Expenditures:                                |                         |
| Current:                                     |                         |
| Education                                    | 9,942,500               |
| County reimbursements for services           | 4,481,448               |
| Departmental                                 | 1,148,503               |
| County tax                                   | 3,108,675               |
| Total expenditures                           | 18,681,126              |
| Net change in fund balance                   | (205,964)               |
| Fund balance, beginning of year, as restated | 4,455,192               |
| <b>Fund balance, end of year</b>             | <b>\$ 4,249,228</b>     |

*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, 2005**

|   | <b>Budget</b>   |              |                  | <b>Variance with<br/>final budget<br/>positive<br/>(negative)</b> |
|---|-----------------|--------------|------------------|---|
|   | <b>Original</b> | <b>Final</b> | <b>Actual</b>    |   |
| Revenues:   |                 |              |                  |   |
| Taxes   | \$ 17,018,610   | 17,018,610   | 17,267,595       | 248,985   |
| Intergovernmental   | 590,000         | 590,000      | 666,075          | 76,075  |
| Charges for services                                      | 250,000         | 250,000      | 196,916          | (53,084)  |
| Other   | 155,000         | 155,000      | 344,576          | 189,576   |
| Total revenues  | 18,013,610      | 18,013,610   | 18,475,162       | 461,552   |
| Expenditures:   |                 |              |                  |   |
| Current:  |                 |              |                  |   |
| Education   | 11,107,086      | 11,107,086   | 9,942,500        | 1,164,586   |
| County reimbursements for services                        | 4,481,448       | 4,481,448    | 4,481,448        | -   |
| Departmental  | 1,351,705       | 1,360,705    | 1,148,503        | 212,202   |
| Unclassified  | 3,373,371       | 3,373,371    | 3,108,675        | 264,696   |
| Total expenditures  | 20,313,610      | 20,322,610   | 18,681,126       | 1,641,484   |
| Excess (deficiency) of revenues over (under) expenditures | (2,300,000)     | (2,309,000)  | (205,964)        | 2,103,036   |
| Other financing sources (uses):                           |                 |              |                  |   |
| Subsequent appropriation - Passamaquoddy                  | -               | 9,000        | -                | (9,000)   |
| Budgeted use of surplus                                   | 2,300,000       | 2,300,000    | -                | (2,300,000)   |
| Total other financing sources (uses)                      | 2,300,000       | 2,309,000    | -                | (2,309,000)   |
| Net change in fund balance                                | -               | -            | (205,964)        | (205,964)   |
| Fund balance, beginning of year, as restated              |                 |              | 4,455,192        |   |
| <b>Fund balance, end of year</b>                          | <b>\$</b>       |              | <b>4,249,228</b> |   |

*See accompanying notes to financial statements.*

Statement 4

STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
June 30, 2005

|   |    | Agency Fund -<br>Excise Taxes |
|---|----|-------------------------------|
| <b>ASSETS</b>                           |    |                               |
| Due from State of Maine Treasury        | \$ | 315,265                       |
| <b>Total assets</b>                     |    | <b>315,265</b>                |
| <b>LIABILITIES AND<br/>NET ASSETS</b>   |    |                               |
| Due to Counties - excise taxes          |    | 315,265                       |
| <b>Total liabilities and net assets</b> | \$ | <b>315,265</b>                |

*See accompanying notes to financial statements.*

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**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 a component unit of the State of Maine and has been included in the State of Maine's government-wide financial statements. The UT does not have separate legal standing or corporate powers that would distinguish it as being 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 territory, 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 territory 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 territory.

**Measurement Focus, Basis of Accounting and Basis of Presentation**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain compensated absences and claims and judgments, are recorded only when the payment is due.

Revenues susceptible to accrual are property taxes. Other receipts and taxes become measurable and available when cash is received by the UT and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The UT reports the following major governmental fund:

The General Fund is the UT's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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Additionally, the UT reports the following fund type:

An agency fund is a fiduciary fund type. This fund accounts for all excise taxes that the UT collects on behalf of counties in Maine.

**Assets, Liabilities and Equity**

**Due to/from the State of Maine** – Transactions between the UT and the State of Maine are representative of cash positions at the end of the fiscal year and are referred to as due to/from the State.

**Capital Assets** – Capital assets, which include property, plant and equipment, are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the UT as assets with an initial, individual cost of more than \$3,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal repairs and maintenance that do add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the primary government are depreciated using the straight line method over the assets estimated useful lives ranging from five to fifty years.

Capital assets, including infrastructure (roads, bridges, etc.) are held at either the State or County level in trust for the Unorganized Territory as a whole. Capital assets that are at the County level are reported at the individual County levels. Capital assets at the State level are reported in the State of Maine's government-wide financial statements.

**Vacation Leave** – Under terms of personnel policies, vacation time is granted in varying amounts according to length of service and is accrued ratably over the year. Regular part-time employees receive vacation time on a pro-rated basis. Accumulated vacation time has been recorded in the State of Maine's government-wide financial statements.

**Fund Equity** – In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designated fund balances represent tentative plans for future use of financial resources.

**Use of Estimates** – Preparation of the UT's financial statements require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

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

---

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

---

**Comparative Data/Reclassifications** – Comparative data for the prior year have been presented only for certain funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

---

**A. Budgetary Information**

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 Territory. 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 the unorganized territory.

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 territory. The taxpayer's bill is based on three components -- the cost of state services spread across the unorganized territory, 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 de-appropriations 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 the general fund. 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, 2005 fund balance reservations for outstanding encumbrances amounted to \$291,334.

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

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED**

---

**B. Excess of Expenditures Over Appropriations**

For the year ended June 30, 2005, expenditures exceeded appropriations in the following departments:

|                                |           |
|--------------------------------|-----------|
| Fiscal Administrator           | \$ 47,059 |
| Land Use Regulation Commission | 4,069     |

These over expenditures lapsed to fund balance at year end. 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 UT through taxation. Carryforwards of prior year surpluses which have been authorized for expenditure have not been included. If these carryforwards had been included, no excesses would have existed for the Fiscal Administrator line.

---

**PROPERTY TAX**

---

Property taxes for the current year were committed in July 2004 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, 2004, 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 greater than the actual amount required, by rounding up the respective UT county mill rate to the next highest  $\frac{1}{4}$  mill. This additional millage is referred to as overlay, and amounted to \$264,696 for the year ended June 30, 2005. The variance between actual property tax revenues in the governmental funds and budgeted property tax revenues represents supplemental taxes, overlay and the change in deferred taxes.

Tax liens are recorded against real property between February 21 and March 15 of the year following the date of assessment if any part of the tax, interest and associated costs assessed remain unpaid. The UT property tax liens foreclose on March 30 of the year following the recording of any such liens if any of the tax, interest 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 in the governmental funds. The remaining receivables have been recorded as deferred revenues in the governmental funds.

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

---

**PROPERTY TAX, CONTINUED**

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The following summarizes the 2005 levy:

|                                   | <u>Assessed<br/>value</u> | <u>Tax<br/>rate</u> | <u>Commitment</u> |
|-----------------------------------|---------------------------|---------------------|-------------------|
| Aroostook                         | \$ 406,307,135            | 7.54                | 3,088,709         |
| Franklin                          | 136,160,962               | 11.70               | 1,539,834         |
| Hancock                           | 98,821,092                | 6.20                | 615,019           |
| Kennebec                          | 2,596,222                 | 8.84                | 23,472            |
| Knox                              | 8,138,365                 | 5.74                | 46,714            |
| Lincoln                           | 7,246,679                 | 5.57                | 40,403            |
| Oxford                            | 133,766,410               | 8.05                | 1,084,395         |
| Penobscot                         | 184,367,659               | 9.62                | 1,800,560         |
| Piscataquis                       | 451,780,944               | 7.98                | 3,617,476         |
| Somerset                          | 453,994,686               | 7.65                | 3,484,374         |
| Waldo                             | 732,050                   | 6.37                | 4,663             |
| Washington                        | 184,696,486               | 8.94                | 1,672,991         |
|                                   |                           |                     | 17,018,610        |
| Supplemental taxes assessed       |                           |                     | 561,982           |
|                                   |                           |                     | 17,580,592        |
| Less: Homestead reimbursement     |                           |                     | 126,867           |
| Collections and abatements        |                           |                     | 17,196,074        |
| <b>Balance at June 30, 2005</b>   |                           |                     | <b>\$ 257,651</b> |
| Comprised of:                     |                           |                     |                   |
| Personal property taxes           |                           |                     | \$ 25,384         |
| Real estate taxes                 |                           |                     | 232,267           |
| <b>Balance</b>                    |                           |                     | <b>\$ 257,651</b> |
| Due date                          |                           |                     | 10/1/04           |
| Interest rate on delinquent taxes |                           |                     | 10%               |
| Percent of collection             |                           |                     | 98%               |

---

**PENSIONS**

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**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**

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**PENSIONS, CONTINUED**

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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%.

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 unfunded liability of the State and teacher plan over a closed period that cannot be longer than 31 years from July 1, 1997.

The State of Maine is required to remit 32% 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 2004 participating entities are as follows:

|               |              |
|---------------|--------------|
| <u>State:</u> |              |
| Employees     | 7.65-8.65%   |
| Employer      | 13.39-38.18% |

|                  |        |
|------------------|--------|
| <u>Teachers:</u> |        |
| Employees        | 7.65%  |
| Employer         | 16.05% |

**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**

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**CAPITAL ASSETS**

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The following is a summary of changes in capital assets during the fiscal year:

|  | Balance<br>June 30,<br>2004 | Additions       | Deletions | Balance<br>June 30,<br>2005 |
|--|-----------------------------|-----------------|-----------|-----------------------------|
| Capital assets, not being depreciated: |                             |                 |           |                             |
| Land                                   | \$ 26,125                   | -               | -         | 26,125                      |
| Capital assets, being depreciated:     |                             |                 |           |                             |
| Building and building improvements     | 5,016,771                   | -               | -         | 5,016,771                   |
| Vehicles and equipment                 | 723,747                     | 152,833         | -         | 876,580                     |
| Total capital assets being depreciated | 5,740,518                   | 152,833         | -         | 5,893,351                   |
| Less accumulated depreciation:         | 2,599,074                   | 204,610         | -         | 2,803,684                   |
| <b>Totals</b>                          | <b>\$ 3,167,569</b>         | <b>(51,777)</b> | <b>-</b>  | <b>3,115,792</b>            |

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**LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

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The UT is aware of the existence of several landfills which have all been closed as of June 30, 2005. 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 affected 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.

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**COUNTY TAX**

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The following summarizes the amounts of county taxes paid to each of the counties for the year ended June 30, 2005:

|              |                     |
|--------------|---------------------|
| Aroostook    | \$ 529,336          |
| Franklin     | 161,694             |
| Hancock      | 69,126              |
| Kennebec     | 3,552               |
| Knox         | 10,109              |
| Lincoln      | 7,773               |
| Oxford       | 108,203             |
| Penobscot    | 209,491             |
| Piscataquis  | 896,253             |
| Somerset     | 749,203             |
| Waldo        | 1,370               |
| Washington   | 362,565             |
| <b>Total</b> | <b>\$ 3,108,675</b> |

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

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**OTHER EMPLOYEE BENEFITS**

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**A. Post-retirement 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 August 1, 2003, the State pays 40% 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. Post-retirement 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.

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**SELF-INSURANCE**

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**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.

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**RESTATEMENT OF FUND BALANCE**

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During 2005, the UT changed the manner in which it accounts for accrued compensated absences to comply with recent interpretations of previously issued accounting standards. Fund balance as of July 1, 2004 has been restated as follows:

|  | <u>General Fund</u>        |
|--|----------------------------|
| Fund balance as previously reported                    | \$ 4,403,383               |
| Prior period adjustment - accrued compensated absences | 51,809                     |
| <b>Fund balance, as restated</b>                       | <b><u>\$ 4,455,192</u></b> |

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND  
General Fund  
Comparative Balance Sheets  
June 30, 2005 and 2004

|   | 2005                | 2004             |
|---|---------------------|------------------|
| <b>ASSETS</b>                             |                     |                  |
| Taxes receivable - current year           | \$ 257,651          | 271,282          |
| Taxes receivable - prior years            | 57,445              | 57,336           |
| Tax liens - prior years                   | 15,314              | 8,177            |
| Due from State of Maine Treasury          | 4,656,668           | 4,779,568        |
| Due from Education and General Assistance | -                   | 47,482           |
| <b>Total assets</b>                       | <b>\$ 4,987,078</b> | <b>5,163,845</b> |
| <b>LIABILITIES AND FUND BALANCE</b>       |                     |                  |
| Liabilities:                              |                     |                  |
| Accounts payable and payroll withholdings | 259,871             | 237,756          |
| Accrued wages                             | 147,448             | 138,988          |
| Accrued compensated absences              | -                   | 51,809           |
| Taxes paid in advance/overpaid taxes      | 34,531              | 31,909           |
| Deferred tax revenue                      | 296,000             | 300,000          |
| <b>Total liabilities</b>                  | <b>737,850</b>      | <b>760,462</b>   |
| Fund balance:                             |                     |                  |
| Reserved:                                 |                     |                  |
| Encumbrances                              | 291,334             | 222,580          |
| Unreserved:                               |                     |                  |
| Designated - Administrator                | 73,541              | 67,462           |
| Undesignated                              | 3,884,353           | 4,113,341        |
| <b>Total fund balance</b>                 | <b>4,249,228</b>    | <b>4,403,383</b> |
| <b>Total liabilities and fund balance</b> | <b>\$ 4,987,078</b> | <b>5,163,845</b> |

**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, 2005**

(with comparative actual amounts for the year ended June 30, 2004)

|  | 2005          |            | Variance<br>positive<br>(negative) | 2004<br>Actual |
|--|---------------|------------|------------------------------------|----------------|
|  | Budget        | Actual     |                                    |                |
| Revenues:                                |               |            |                                    |                |
| Taxes:                                   |               |            |                                    |                |
| Property taxes                           | \$ 17,018,610 | 17,263,595 | 244,985                            | 16,265,809     |
| Change in deferred property taxes        | -             | 4,000      | 4,000                              | (50,000)       |
| Total taxes                              | 17,018,610    | 17,267,595 | 248,985                            | 16,215,809     |
| Intergovernmental:                       |               |            |                                    |                |
| On-behalf payments - teachers retirement | 200,000       | 229,157    | 29,157                             | 206,457        |
| Homestead reimbursement                  | 100,000       | 126,867    | 26,867                             | 126,048        |
| State Revenue Sharing                    | 290,000       | 303,072    | 13,072                             | 311,325        |
| Other                                    | -             | 6,979      | 6,979                              | -              |
| Total intergovernmental                  | 590,000       | 666,075    | 76,075                             | 643,830        |
| Charges for services:                    |               |            |                                    |                |
| Educational tuition/transportation       | 250,000       | 196,916    | (53,084)                           | 221,146        |
| Total charges for services               | 250,000       | 196,916    | (53,084)                           | 221,146        |
| Other:                                   |               |            |                                    |                |
| Miscellaneous                            | 55,000        | 249,501    | 194,501                            | 236,746        |
| Education--trust                         | 100,000       | 95,075     | (4,925)                            | 154,089        |
| Total other                              | 155,000       | 344,576    | 189,576                            | 390,835        |
| Total revenues                           | 18,013,610    | 18,475,162 | 461,552                            | 17,471,620     |
| Expenditures:                            |               |            |                                    |                |
| Education:                               |               |            |                                    |                |
| General operations                       | 6,350,048     | 6,574,565  | (224,517)                          | 6,147,827      |
| Salaries and benefits                    | 3,503,235     | 2,463,698  | 1,039,537                          | 2,510,714      |
| Professional services                    | 459,239       | 262,758    | 196,481                            | 285,149        |
| Travel expenses                          | 52,884        | 41,751     | 11,133                             | 37,637         |
| Vehicle operation                        | 128,000       | 124,426    | 3,574                              | 101,550        |
| Utility services                         | 56,134        | 73,244     | (17,110)                           | 92,177         |
| Rents                                    | 2,648         | 1,503      | 1,145                              | 6,011          |
| Repairs                                  | 65,000        | 26,683     | 38,317                             | 19,608         |
| Insurance                                | 21,128        | 24,361     | (3,233)                            | 22,228         |
| Fuel                                     | 50,172        | 69,889     | (19,717)                           | 49,115         |
| Supplies                                 | 97,000        | 90,066     | 6,934                              | 67,922         |
| Capital improvements - general           | 173,004       | 152,833    | 20,171                             | 159,630        |
| Other                                    | 148,594       | 36,723     | 111,871                            | 760            |
| Total education                          | 11,107,086    | 9,942,500  | 1,164,586                          | 9,500,328      |

**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual, Continued**

|   | 2005        |            | Variance<br>positive<br>(negative) | 2004<br>Actual |
|---|-------------|------------|------------------------------------|----------------|
|   | Budget      | Actual     |                                    |                |
| Expenditures, continued:                                  |             |            |                                    |                |
| County reimbursements for services:                       |             |            |                                    |                |
| Aroostook   | \$ 658,963  | 658,963    | -                                  | 643,089        |
| Franklin  | 761,079     | 761,079    | -                                  | 573,099        |
| Hancock   | 103,923     | 103,923    | -                                  | 76,808         |
| Kennebec  | 7,770       | 7,770      | -                                  | 6,393          |
| Oxford  | 363,481     | 363,481    | -                                  | 362,248        |
| Penobscot   | 722,475     | 722,475    | -                                  | 676,840        |
| Piscataquis   | 721,385     | 721,385    | -                                  | 522,569        |
| Somerset  | 675,696     | 675,696    | -                                  | 773,469        |
| Washington  | 466,676     | 466,676    | -                                  | 429,889        |
| Total county reimbursements for services                  | 4,481,448   | 4,481,448  | -                                  | 4,064,404      |
| Departmental:   |             |            |                                    |                |
| Fiscal Administrator                                      | 108,207     | 155,266    | (47,059)                           | 150,159        |
| Assessments   | 658,453     | 632,803    | 25,650                             | 624,498        |
| Computer assisted mass appraisal system                   | 173,000     | 57,292     | 115,708                            | -              |
| Forest fire service                                       | 150,000     | 56,486     | 93,514                             | 40,335         |
| General assistance  | 78,750      | 50,585     | 28,165                             | 50,061         |
| Passamaquoddy   | 9,000       | 8,707      | 293                                | 8,355          |
| Land Use Regulation Commission                            | 183,295     | 187,364    | (4,069)                            | 173,664        |
| Total departmental  | 1,360,705   | 1,148,503  | 212,202                            | 1,047,072      |
| Unclassified:   |             |            |                                    |                |
| County tax  | 3,108,675   | 3,108,675  | -                                  | 2,874,099      |
| Overlay   | 264,696     | -          | 264,696                            | -              |
| Total unclassified  | 3,373,371   | 3,108,675  | 264,696                            | 2,874,099      |
| Total expenditures  | 20,322,610  | 18,681,126 | 1,641,484                          | 17,485,903     |
| Excess (deficiency) of revenues over (under) expenditures | (2,309,000) | (205,964)  | 2,103,036                          | (14,283)       |
| Other financing sources:                                  |             |            |                                    |                |
| Subsequent appropriation - Passamaquoddy                  | 9,000       | -          | (9,000)                            | -              |
| Budgeted use of surplus - cost component                  | 2,300,000   | -          | (2,300,000)                        | -              |
| Total other financing sources                             | 2,309,000   | -          | (2,309,000)                        | -              |
| Net change in fund balance                                | -           | (205,964)  | (205,964)                          | (14,283)       |
| Fund balance, beginning of year                           |             | 4,403,383  |                                    | 4,351,368      |
| Adjusted for payables incorrectly booked in prior year    |             | -          |                                    | 66,298         |
| Restatement for removal of accrued compensated absences   |             | 51,809     |                                    | -              |
| Fund balance, beginning of year, as restated              |             | 4,455,192  |                                    | 4,417,666      |
| Fund balance, end of year                                 | \$          | 4,249,228  |                                    | 4,403,383      |





*Photo by Doreen Sheive*

*The End*

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

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