

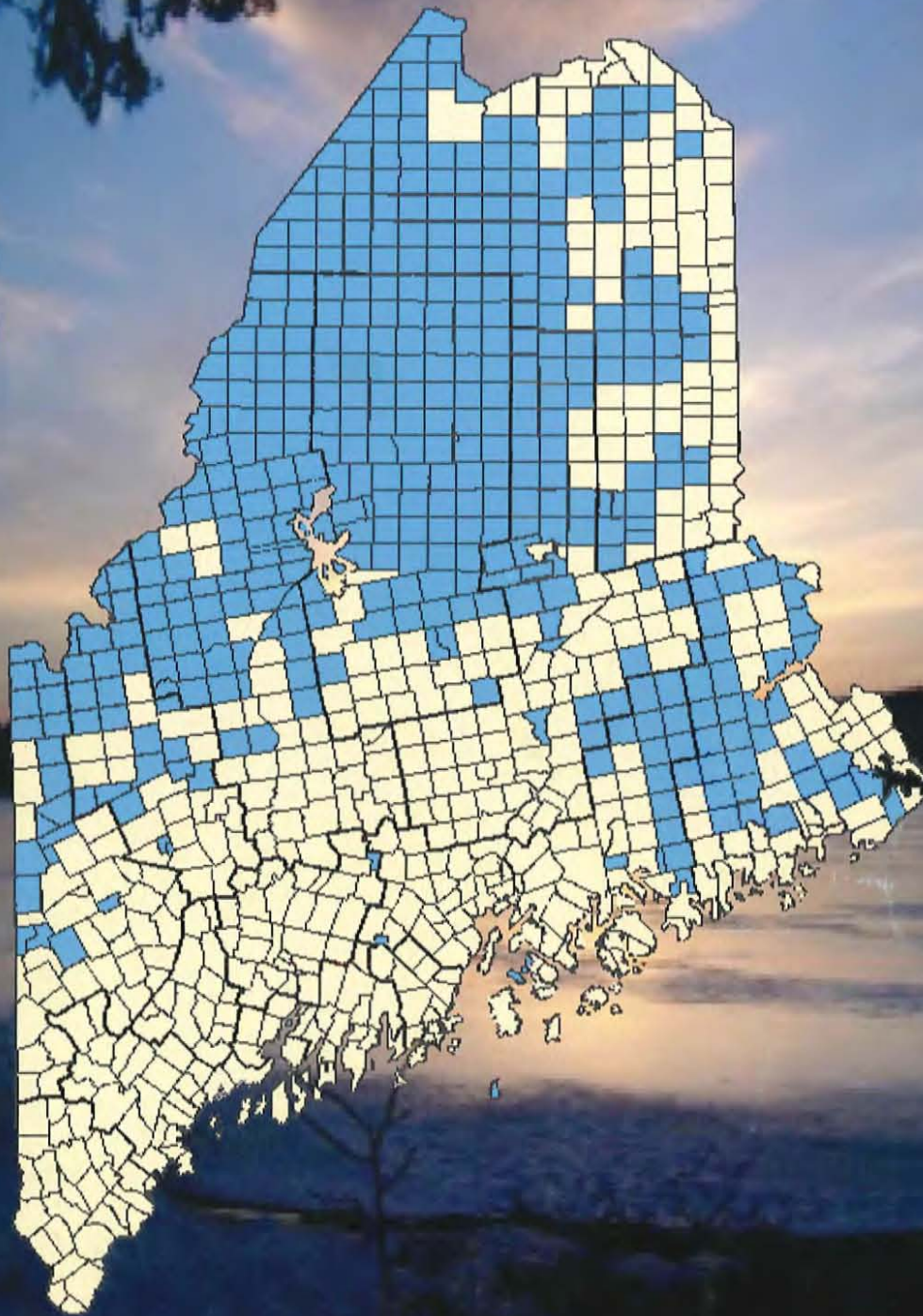
MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

UNORGANIZED TERRITORY



Fiscal Year 2007 Annual Report

UNORGANIZED TERRITORY

Phone Assistance

State Offices:

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:** Department of Audit, Fiscal Administrator of the Unorganized Territory, 624-6250.

Forest Fire Control-This Department is responsible for **forest fire prevention**, detection, suppression, planning and maintenance of forest fire equipment. **Contact:** Department of Conservation, Forest Fire Control Division, 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:** Department of Health and Human Services, General Assistance, 287-3097.

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

Property Tax-This Department is responsible for the assessment and collection of all **property taxes** in the unorganized territory. **Contact:** Maine Revenue Service, Property Tax Division, 287-4785.

School Operations-This Department is responsible for **education and related services** for students residing in the unorganized territory. **Contact:** Department of Education, Division of State Schools, 624-6892.

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., PO Box 249 | Wiscasset | 882-6311 |
| Oxford County | 26 Western Ave., PO Box 179 | 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., PO Box 297 | 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.

Please pay particular attention to the "Current Information" section. This section contains the most current and relevant information such as the latest legislative action that will impact the unorganized territory.

With regard to paying your excise tax, I again reiterate the importance of using the agents that have been designated for your township or a State of Maine Motor Vehicle branch office. It is also very important that you ensure that the correct code is used on your registration form so that the excise tax is sent to the unorganized territory to reduce the tax assessment.

The Benedicta School closed in June, 2008. The education numbers in this report reflect this closing.

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, 2008

UNORGANIZED TERRITORY ANNUAL REPORT

TABLE OF CONTENTS

| | |
|---|----------|
| General Information | 7 |
| Current Information | |
| Legislation from the 123rd Legislature that Impacts the Unorganized Territory ... | 13 |
| Analysis of Municipal Cost Components et al Five Year Comparison | 15 |
| Unorganized Territory Mill Rate History | 16 |
| Unorganized Territory County Totals..... | 17 |
| State Services | |
| Animal Welfare | 21 |
| Dog Recorders for Unorganized Townships..... | 22 |
| Dog Licensing Locations for the Unorganized Territory | 23 |
| Animal Control Contacts | 27 |
| Education | 28 |
| Fiscal Administrator | 30 |
| Forest Fire Protection | 31 |
| General Assistance | 32 |
| Land Use Regulation (LURC) | 36 |
| Taxation | 38 |
| Legal Residence (Township) Codes | 46 |
| Bureau of Motor Vehicles Locals..... | 50 |
| County Services | |
| County Data Sheet | 53 |
| Aroostook County | 54 |
| Franklin County | 57 |
| Hancock County | 60 |
| Kennebec County | 63 |
| Oxford County | 66 |
| Penobscot County | 69 |
| Piscataquis County | 72 |
| Somerset County | 75 |
| Washington County | 78 |
| Audit Report | |
| State of Maine Unorganized Territory Education and Services Fund | |
| Fiscal Year 2007 Annual Financial Report | 83 |

GENERAL INFORMATION

UNORGANIZED TERRITORY TAX DISTRICT

GENERAL INFORMATION

The unorganized territory is presently comprised of the following:

- 9,292,272 acres of land, of which:
 - 7,533,421 acres are in tree growth (for which the unorganized territory does not receive reimbursement from the State of Maine), and,
 - 1,124,464 acres are exempt from property tax.
- There are 419 townships. One hundred twenty nine of these townships have a full-time resident population of 7,842 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 FY07 the municipal type services were contracted at the county level at a cost to the unorganized territory taxpayers of \$5.2 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 \$10.3 million. In addition, the unorganized territory taxpayers paid approximately \$3.4 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 31st transfer to the Undedicated General Fund. Thus, the General Fund does not ultimately finance any services provided to the unorganized territory.

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

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.

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.

State Services (cont'd)

Department of Conservation, Forest Service, 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.

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.

Department of Education, Division of State Schools – Serves as the administrative unit responsible for education and related services for the 1149 students residing in the unorganized territory. Of these 1149 students, 980 are tuitioned to local school units and 169 students attend the State schools located in the unorganized territory.

Department of Health and Human Services, Bureau of Family Independence, General Assistance Program – Designates and oversees agents who provide general assistance to the unorganized territory citizens.

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 Property Tax Division within the Department of Administrative and Financial Services, Revenue 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.

CURRENT INFORMATION

SECOND REGULAR SESSION OF THE 123rd LEGISLATURE

Legislation that passed with an impact on the unorganized territory

LAW

Chapter 185 of the Resolves of 2007 –
Resolve, Authorizing the State Tax Assessor
To Convey the Interest of the State in
Certain Real Estate in the Unorganized
Territory

Chapter 541 of the Public Laws of 2007 –
An Act to Implement the Recommendations
of the Commission to Study the Costs of
Providing Certain Services in the
Unorganized Territories

Chapter 556 of the Public Laws of 2007 –
An Act to Improve Funding for the State
Snowmobile Trail System

Chapter 627 of the Public Laws of 2007 –
An Act concerning Technical Changes to the
Tax Laws

Chapter 661 of the Public Laws of 2007 –
An Act to Implement Recommendations of
the Governor's Task Force on Wind Power
Development

IMPACT

Annual legislation that authorizes the State
Tax Assessor to auction off tax lien real
estate in the unorganized territory.

Allows the counties to implement a fee
schedule for certain services;

Excise tax agents will be allowed to keep
\$6.00 (previously \$4.00) for each excise tax
transaction that they perform. This section
of the law is effective June 30, 2007;

The county commissioners can enact
ordinances to establish road standards for
the purpose of preserving, protecting and
maintaining roads in which the county has
acquired a property interest;

Changes the formula for reimbursement of
the cost of Land Use Regulation
Commission services to the Unorganized
Territory; and

Requires that the Land Use Regulation
Commission reports annually to the
Legislature with regard to commission
funding and other financial matters.

Increases the annual registration fee for
residents to \$35 for residents and \$88 for
nonresidents for a seasonal registration.

Implements statutory language with regard
to tax increment financing payments.

Adopts recommendations of the Governor's
task force on wind power development
throughout the State of Maine.

LAW

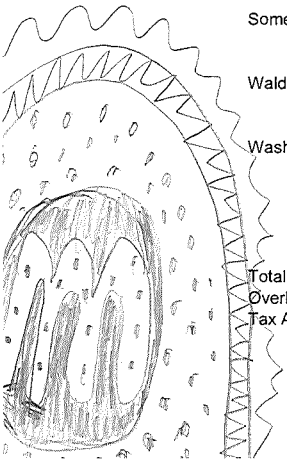
Chapter 636 of the Public Laws of 2007 –
An Act to Establish Municipal Cost
Components for Unorganized Territory
Services to be Rendered in Fiscal year 2008-
2009 and to require Notation of Tax
Enhancement Programs Approved by the
County Commissioners

IMPACT

Annual tax levying legislation for services
provided by the State and certain counties.
This legislation also requires disclosure of
all tax enhancement programs being
considered and approved by the county
commissioners, and a detailed reporting of
all costs and tax shifts resulting from these
programs.

ANALYSIS OF MUNICIPAL COST COMPONENTS ET AL
FIVE YEAR COMPARISON ENDED JUNE 30, 2009

| | | <u>2004/2005</u> | <u>2005-2006</u> | <u>Increase (-)Decrease</u> | <u>2006-2007</u> | <u>Increase (-)Decrease</u> | <u>2007-2008</u> | <u>Increase (-)Decrease</u> | <u>2008-2009</u> | <u>Increase (-)Decrease</u> |
|---|----|------------------|------------------|---------------------------------|------------------|---------------------------------|------------------|---------------------------------|------------------|---------------------------------|
| Fiscal Administrator | \$ | 108,207 | \$ 118,207 | 9.24% | \$ 118,207 | 0.00% | \$ 192,820 | 63.12% | \$ 198,294 | 2.84% |
| Education | | 11,107,086 | 11,916,245 | 7.29% | 12,174,098 | 2.16% | 12,207,321 | 0.27% | 11,883,253 | -2.65% |
| Forest Fire Service | | 150,000 | 160,000 | 6.67% | 160,000 | 0.00% | 160,000 | 0.00% | 160,000 | 0.00% |
| General Assistance | | 78,750 | 72,250 | -8.25% | 72,250 | 0.00% | 66,000 | -8.65% | 62,000 | -6.06% |
| Assessments | | 658,453 | 672,688 | 2.16% | 739,706 | 9.96% | 766,871 | 3.67% | 799,852 | 4.30% |
| C.A.M.A. | | 173,000 | 0 | -100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| L.U.R.C. | | 183,295 | 350,332 | 91.13% | 352,962 | 0.75% | 364,286 | 3.21% | 404,589 | 11.06% |
| Total State Agencies | | 12,458,791 | 13,289,722 | 6.67% | 13,617,223 | 2.46% | 13,757,298 | 1.03% | 13,507,988 | -1.81% |
| Minus Revenue Deductions | | -3,295,000 | -3,295,000 | 0.00% | -3,295,000 | 0.00% | -4,295,000 | 30.35% | -3,995,000 | -6.98% |
| Total Tax Assessment for State Services | | 9,163,791 | 9,994,722 | 9.07% | 10,322,223 | 3.28% | 9,462,298 | -8.33% | 9,512,988 | 0.54% |
| | | | | | | | | | | |
| Aroostook | T | 529,336 | 537,918 | 1.62% | 554,700 | 3.12% | 580,447 | 4.64% | 567,317 | -2.26% |
| | S | 658,963 | 676,752 | 2.70% | 772,375 | 14.13% | 799,476 | 3.51% | 822,636 | 2.90% |
| | | | | | | | | | | |
| Franklin | T | 161,694 | 172,926 | 6.95% | 188,430 | 8.97% | 195,248 | 3.62% | 203,918 | 4.44% |
| | S | 761,079 | 600,716 | -21.07% | 625,146 | 4.07% | 604,808 | -3.25% | 653,984 | 8.13% |
| | | | | | | | | | | |
| Hancock | T | 69,126 | 65,376 | -5.42% | 63,063 | -3.54% | 65,257 | 3.48% | 67,939 | 4.11% |
| | S | 103,923 | 130,808 | 25.87% | 159,917 | 22.25% | 194,341 | 21.53% | 164,925 | -15.14% |
| | | | | | | | | | | |
| Kennebec | T | 3,552 | 3,014 | -15.15% | 2,822 | -6.37% | 3,227 | 14.35% | 3,027 | -6.20% |
| | S | 7,770 | 5,977 | -23.08% | 6,585 | 10.17% | 306 | -95.35% | 881 | 187.91% |
| | | | | | | | | | | |
| Knox | T | 10,109 | 10,076 | -0.33% | 11,055 | 9.72% | 13,597 | 22.99% | 14,753 | 8.50% |
| | S | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| | | | | | | | | | | |
| Lincoln | T | 7,773 | 7,798 | 0.32% | 12,701 | 62.88% | 13,204 | 3.96% | 13,756 | 4.18% |
| | S | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| | | | | | | | | | | |
| Oxford | T | 108,203 | 107,402 | -0.74% | 124,513 | 15.93% | 139,451 | 12.00% | 159,368 | 14.28% |
| | S | 363,481 | 408,363 | 12.35% | 428,846 | 5.02% | 441,047 | 2.85% | 459,128 | 4.10% |
| | | | | | | | | | | |
| Penobscot | T | 209,490 | 232,744 | 11.10% | 240,224 | 3.21% | 263,435 | 9.66% | 286,295 | 8.68% |
| | S | 722,475 | 722,554 | 0.01% | 773,520 | 7.05% | 832,068 | 7.57% | 857,695 | 3.08% |
| | | | | | | | | | | |
| Piscataquis | T | 896,253 | 1,021,062 | 13.93% | 1,013,378 | -0.75% | 954,976 | -5.76% | 964,774 | 1.03% |
| | S | 721,385 | 724,671 | 0.46% | 894,323 | 23.41% | 901,537 | 0.81% | 1,145,517 | 27.06% |
| | | | | | | | | | | |
| Somerset | T | 749,202 | 791,928 | 5.70% | 835,492 | 5.50% | 1,157,483 | 38.54% | 2,403,361 | 107.64% |
| | S | 675,696 | 840,286 | 24.36% | 815,936 | -2.90% | 840,005 | 2.95% | 864,474 | 2.91% |
| | | | | | | | | | | |
| Waldo | T | 1,370 | 1,560 | 13.87% | 1,810 | 16.03% | 1,902 | 5.08% | 2,763 | 45.27% |
| | S | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| | | | | | | | | | | |
| Washington | T | 362,565 | 369,593 | 1.94% | 351,495 | -4.90% | 370,499 | 5.41% | 379,553 | 2.44% |
| | S | 466,676 | 499,615 | 7.06% | 691,723 | 38.45% | 711,759 | 2.90% | 686,371 | -3.57% |
| | | | | | | | | | | |
| Total Taxes | | 3,108,673 | 3,321,397 | 6.84% | 3,399,683 | 2.36% | 3,758,726 | 10.56% | 5,066,824 | 34.80% |
| Total Services | | 4,481,448 | 4,609,742 | 2.86% | 5,168,371 | 12.12% | 5,325,347 | 3.04% | 5,655,611 | 6.20% |
| | | | | | | | | | | |
| Total County Taxes/Services | | 7,590,121 | 7,931,139 | 4.49% | 8,568,054 | 8.03% | 9,084,073 | 6.02% | 10,722,435 | 18.04% |
| Overlay | | 264,696 | 220,477 | -16.71% | 358,869 | 62.77% | 349,886 | -2.50% | 363,021 | 3.75% |
| Tax Assessment | | 17,018,608 | 18,146,338 | 6.63% | 19,249,146 | 6.08% | 18,896,257 | -1.83% | 20,598,444 | 9.01% |



UNORGANIZED TERRITORY MILL RATE ANALYSIS

| County | FY93 | FY94 | FY95 | FY96 | FY97 | FY98 | FY99 | FY00 | FY01 | FY02 | *FY03 | *FY04 | **FY05 | FY06 | *FY07 | FY08 | FY09 |
|----------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|---------|----------|
| 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 | 0.00646 | 0.00641 |
| 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 | 0.00808 | 0.00810 |
| 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 | 0.00578 | 0.00495 |
| 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 | 0.00480 | 0.00473 |
| 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 | 0.00463 | 0.00446 |
| 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 | 0.00478 | 0.00463 |
| 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 | 0.00703 | 0.00688 |
| 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 | 0.00842 | 0.00852 |
| 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 | 0.00691 | 0.00716 |
| 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 | 0.00676 | 0.00821 |
| 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 | 0.00482 | 0.00506 |
| 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 | 0.00837 | 0.00770 |
| 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 | 0.00353 | 0.003392 |

*Revaluation

**Waterfront revaluation

**UNORGANIZED TERRITORY COUNTY TOTALS
FISCAL YEAR 2009**

REAL ESTATE

| <u>COUNTY</u> | <u>VALUATION</u> | <u>TAX RATE</u> | <u>TAX</u> |
|---------------|-------------------------|-----------------|-------------------------|
| Aroostook | \$ 482,561,444 | 0.00641 | \$ 3,093,218.86 |
| Franklin | 182,389,349 | 0.00810 | 1,477,353.73 |
| Hancock | 150,135,598 | 0.00495 | 743,171.21 |
| Kennebec | 2,818,500 | 0.00473 | 13,331.51 |
| Knox | 15,337,897 | 0.00446 | 68,407.02 |
| Lincoln | 12,125,002 | 0.00463 | 56,138.76 |
| Oxford | 180,252,881 | 0.00688 | 1,240,139.82 |
| Penobscot | 221,610,834 | 0.00852 | 1,888,124.31 |
| Piscataquis | 576,453,571 | 0.00716 | 4,127,407.57 |
| Somerset | 679,805,997 | 0.00821 | 5,581,207.24 |
| Waldo | 1,601,820 | 0.00506 | 8,105.21 |
| Washington | 257,809,462 | 0.00770 | 1,985,132.86 |
| TOTAL | \$ 2,762,902,355 | | \$ 20,281,738.08 |

PERSONAL PROPERTY

| <u>COUNTY</u> | <u>VALUATION</u> | <u>TAX RATE</u> | <u>TAX</u> |
|---------------|-------------------|-----------------|-------------------|
| Aroostook | \$ 4,779,437 | 0.00641 | \$ 30,636.19 |
| Franklin | 912,780 | 0.00810 | 7,393.52 |
| Hancock | 302,390 | 0.00495 | 1,496.83 |
| Kennebec | 188,220 | 0.00473 | 890.28 |
| Knox | 11,000 | 0.00446 | 49.06 |
| Lincoln | 16,300 | 0.00463 | 75.47 |
| Oxford | 840,200 | 0.00688 | 5,780.58 |
| Penobscot | 1,315,720 | 0.00852 | 11,209.93 |
| Piscataquis | 2,470,460 | 0.00716 | 17,688.49 |
| Somerset | 14,396,461 | 0.00821 | 118,194.94 |
| Waldo | 171,700 | 0.00506 | 868.80 |
| Washington | 1,842,875 | 0.00770 | 14,190.14 |
| TOTAL | 27,247,543 | | 208,474.24 |

| | |
|------------------|---------------|
| Total Valuations | 2,790,149,898 |
| Total Taxes | 20,490,212.31 |



PHOTO BY DOREEN SHEIVE

STATE SERVICES

ANIMAL WELFARE IN THE UNORGANIZED TERRITORY

CONTACT: Norma Worley, Program Manager
Maine Department of Agriculture
Food 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
Email – norma.j.worley@maine.gov

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 1st of each year, shall obtain a license from the dog recorder in the unorganized territory where the dog or wolf hybrid is kept or, in the absence of a duly authorized dog recorder, from a dog recorder in the nearest municipality or unorganized territory in the same county where the dog or wolf hybrid is kept.

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.

| | |
|-------------------------------|---------------------------------|
| <i>Licensing fees-</i> | \$6.00 for spayed/neutered dogs |
| | \$11.00 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 31st 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

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

DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORY

AROOSTOOK COUNTY

| <u>Township</u> | <u>Licensing Location</u> | <u>Tax Collector Phone</u> |
|---|--------------------------------------|---------------------------------------|
| 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 | 246-5141 |
| 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

| <u>Township</u> | <u>Licensing Location</u> | <u>Tax Collector Phone</u> |
|------------------------|--------------------------------------|---------------------------------------|
| 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)

| <u>Township</u> | <u>Licensing Location</u> | <u>Tax Collector Phone</u> |
|------------------------------------|--------------------------------------|---------------------------------------|
| 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 | 997-3379 |
| 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 (HOBBSTOWN) | 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

| <u>Township</u> | <u>Licensing Location</u> | <u>Tax Collector Phone</u> |
|---------------------------|--------------------------------------|---------------------------------------|
| BROOKTON | DANFORTH | 448-2321 |
| CENTERVILLE | EAST MACHIAS | 255-8598 |
| *EDMUNDS | EDMUNDS | 726-4674 |
| *MARION | EDMUNDS | 726-4674 |
| T1 R3 TS (LAMBERT LAKE) | VANCEBORO | 788-3877 |
| T10 R3 NBPP (FOREST CITY) | DANFORTH | 448-2321 |
| T14 ED (PLANTATION 14) | EAST MACHIAS | 255-8598 |
| T18 ED | EAST MACHIAS | 255-8598 |
| T18 MD | WESLEY | 255-8859 |
| T19 ED | EAST MACHIAS | 255-8598 |
| 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 |

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

ANIMAL CONTROL CONTACTS

| | | |
|----------------------------|---|----------------|
| FRANKLIN COUNTY: | 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 |
| HANCOCK COUNTY: | Ken Monroe (ACO) | 422-3124 |
| KENNEBEC COUNTY: | Kennebec County Sheriff's Department | (800) 498-1930 |
| | • Non-emergency number | 623-3614 |
| | Robert Devlin, County Administrator | 622-0971 |
| OXFORD COUNTY: | Oxford County Sheriff's Department | (800) 733-1421 |
| | • Non-emergency number | 743-9554 |
| | Danny Paine (ACO) | 674-2592 |
| | Carole G. Fulton, County Administrator | 743-6359 |
| PENOBSCOT COUNTY: | Don Madden, Road Agent | 942-8566 |
| | Penobscot County Regional Dispatch | 942-8566 |
| | • After business hours | 945-4636 |
| PISCATAQUIS COUNTY: | Ione Wilson (ACO), Carries Animal Shelter | 924-0137 |
| | Michael Henderson, County Manager | 564-2161 |
| SOMERSET COUNTY: | Somerset County Sheriff's Department | (800) 452-1933 |
| | • Non-emergency number | 474-9591 |
| | Kent Stevens (ACO) | 431-3641 |
| | Robin Weeks, County Administrator | 474-9861 |
| WASHINGTON COUNTY: | Washington County Sheriff's Department | 255-4422 |
| | Lester Seeley (ACO) | 726-4689 |
| | Dean Preston, Unorganized Territory Supervisor | 255-8919 |

EDUCATION IN THE UNORGANIZED TERRITORY

CONTACT: Shelley B. Lane, Director
Division of State Schools
Department of Education
Burton Cross State Office Building, 5th Floor
23 State House Station
Augusta, ME 04333-0023
Phone - (207) 624-6892
Fax - (207) 624-6891
Email - shelley.b.lane@maine.gov

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

Education in the Unorganized Territory consists of a Director, a Special Services Coordinator, a Business Manager, a Secretary Associate, and an Account Clerk. All positions except the Special Services Coordinator are located at the central office in Augusta.

This Division is responsible for the operation of five elementary schools with a total enrollment of 169 pupils. 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
Teaching Principal: Barbara Deschaine
Enrollment: 42 (Pre-K- Sixth grade)

Patrick Therriault School

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

Kingman Elementary School

25 Park Street
Kingman 04451
Telephone: (207) 765-2500
Fax: (207) 765-2008
Principal: Debbie Wood
Enrollment: 26 (Pre-K - Fifth grade)

Rockwood Elementary School

3636 Rockwood Road, PO Box 309
Rockwood 04478
Telephone: (207) 534-7779
Fax: (207) 534-7779
Teaching Principal: William Folsom
Enrollment: 9 (K - Fifth grade)

The staff necessary for the operation of the unorganized territory elementary schools, which have a total enrollment of 169 pupils, include five principals, 21 teachers, two special education teachers, two Education technicians, four teacher-aides, two guidance counselors, three secretaries, seven bus drivers/janitors and five cooks. Transportation for these schools is provided through the operation of 14 buses. In addition, 980 pupils are tuitioned to local school systems, with transportation provided through the operation of 12 buses and approximately 30 contracted conveyances. 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 within 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 <i>Penobscot County</i>); T1 R9 WELS (Ambejejus Lake) (<i>Piscataquis County</i>) |
| Regina Campbell | T2 R1 BKP WKR (Lexington) (<i>Somerset County</i>) |
| Barbara Deschaine | T17 R4 WELS (Sinclair), T16 R4 WELS (Big Madawaska), Cross Lake, T17 R3 WELS, T14 R6 WELS (<i>Aroostook County</i>) |
| Shelley Lane | T1 R3 TS (Lambert Lake), Brookton (<i>Washington County</i>); Prentiss, T2 R7 WELS (Soldiertown), T5 R7 WELS (Upper Shin Pond), T2 R6 WELS Herseytown (<i>Penobscot County</i>); TA R5 WELS (Molunkus), T2 R4 WELS, Benedicta, Silver Ridge (<i>Aroostook County</i>) |
| Martha Livingstone | Edmunds, Marion, T14 ED (Plantation 14), T21 ED (Plantation 21), T31 MD (Day Block), Trescott (<i>Washington County</i>) |
| Cathy Marshall | All unorganized territory north of T10 R4 WELS (Squapan), including Connor (<i>Aroostook County</i>) |
| David Murphy | Albany, Milton, Mason, Township C (<i>Oxford County</i>) |
| 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 (<i>Franklin County</i>); T4 R3 WBKP (Lower Cupsuptic) (<i>Oxford County</i>) |
| Alan Smith | Greenfield (<i>Penobscot County</i>) |
| Kenneth Smith | Concord, T2 R4 BKP EKR (East Moxie), T2 R5 BKP EKR (Squaretown), Misery Gore (<i>Somerset County</i>) |
| David Walker | Argyle (<i>Penobscot County</i>) |
| Shirley N. Wright | T6 R8 NWP (Williamsburg), Orneville (<i>Piscataquis County</i>) |

FISCAL ADMINISTRATOR OF THE UNORGANIZED TERRITORY

CONTACT: Doreen Sheive
Fiscal Administrator of the
Unorganized Territory
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

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
Forest Service
Department of Conservation
18 Elkins Lane
22 State House Station
Augusta, ME 04333-0022
Phone - (207) 287-4990
Fax - (207) 287-8422
Email – bill.williams@maine.gov

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 2007, 50 forest fires effecting 66.52 acres occurred in the unorganized territory from the following causes:

Campfires - 6
Debris Burning - 3
Arson - 4
Lightning - 10
Machine Use -14
Smoking – 5
Miscellaneous - 8

Publications:

Forest Fire Prevention Materials
Pamphlets, including Wildland Urban Interface Information

GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

CONTACT: Cindy Boyd, Manager
General Assistance Program
Bureau of Family Independence
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
Email – cindy.boyd@maine.gov

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.

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

AGENT/MUNICIPALITY

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

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

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

Ashland
435-2311

Bingham
672-5519

Blaine
425-2611

Bradford
327-2121

Brownville
965-2561

Burlington
732-3985

Caribou
493-3324

Columbia Falls
483-4067

Ellsworth
667-2563

TOWNSHIP

T16 R4 WELS, 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*)

T10 R4 WELS (Squapan) (in
Aroostook County)

Concord (in *Somerset County*)

E Township (in *Aroostook County*)

Orneville (in *Piscataquis County*)

Ebecmee, 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

Stockholm
896-5659

Topsfield
796-5157

Unity
948-3763

Van Buren
868-2886

Wilton
645-4961

TOWNSHIP

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

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

Unity Twp (in *Kennebec
County*)

T17 R3 WELS (in *Aroostook
County*)

Washington (in *Franklin County*)

LAND USE REGULATION COMMISSION

CONTACT: Catherine Carroll, Director
Land Use Regulation Commission
Department of Conservation
22 State House Station
18 Elkins Lane
Augusta, ME 04333-0022
Phone - (207) 287-2631
Fax - (207) 287-7439
Email – catherine.m.carroll@maine.gov

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; to educate; and to enforce compliance with those standards.

Locations of Land Use Regulation Commission offices:

Main LURC Office 287-2631
22 State House Station
4th Floor Harlow Building
East Side Campus
18 Elkins Lane
Augusta 04333-0022

Downeast Regional Office 941-4052
106 Hogan Road, Suite 7
Bangor 04401
Serving Hancock, Kennebec, Sagadahoc, and Washington Counties, and coastal islands in LURC jurisdiction.

Ashland Regional Office 435-7963
45 Radar Road
Ashland 04732-3600
Serving Aroostook County northwest of Interstate 95, and northern Penobscot County.

East Millinocket Regional Office 746-2244
191 Main Street
East Millinocket 04430
Serving Penobscot, southern Aroostook, and portions of Piscataquis Counties.

Greenville Regional Office 695-2466
43 Lakeview Street, PO Box 1107
Greenville 04441-1107
Serving Piscataquis and Somerset Counties.

Rangeley Regional Office 864-5064
66 Dallas Hill Road, PO Box 887
Rangeley 04970-0887
Serving Franklin and Oxford Counties.

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. Laverty, 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.

During the past year, work accelerated in reviewing and redrafting of the comprehensive land use plan – expected to be ready for public workshops and hearings in late 2007 or early 2008. 915 permit applications were accepted for processing, and 913 permit applications were processed. There were 132 permit applications pending at the end of the fiscal year. Staff reached resolution on 51 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 five regional field offices to assist customers first hand for permitting, education, compliance, and enforcement needs.

Further improvements were made to a new GIS-Based action tracking application linking the agencies permitting, enforcement and planning records with geographic data such as ongoing map, digital taxation parcels, water bodies and other natural resources.

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

- *Statutes Administered by LURC*
- *Comprehensive Land Use Plan for the Unorganized Areas of the State of Maine, 1997*
- *Prospective Zoning for the Rangeley Lakes Region*
- *Land Use Districts and Standards*
- *Subdividing in the Wildlands of Maine*
- *A Guide to Creative Site Planning in the Unorganized Areas of Maine*
- *Erosion Control on Logging Jobs*
- *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

TAXATION IN THE UNORGANIZED TERRITORY PROPERTY TAX DIVISION

CONTACT: Bob Doiron, Supervisor
Property Tax Division
Revenue Services
Department of Administrative and Financial Services
14 Edison Drive, PO Box 9106
Augusta, ME 04332-9106
Phone - (207) 287-4785
Fax - (207) 287-6396
Email – robert.v.doiron@maine.gov

The Property Tax Division of Revenue Services, 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 2007 was \$1,219,127.25.

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

AROOSTOOK COUNTY

| <u>COLLECTOR</u> | <u>TOWNSHIP*</u> |
|---|--|
| 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 (834-3090)
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, T17 R3
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 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*

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

Madrid

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)

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

Salem

Tax Collector (864-3326 x110)
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
Box 26 Municipal Building
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

Tax Collector (563-8001)
Town of Bristol
PO Box 126
Bristol 04539

Indian Island, Lounds Island,
Muscongus Island

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
4 School Street
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 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

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 -1430

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, T7 R11 WELS, T10 R15 WELS

Tax Collector (943-2202)
Town of Milo
6 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, Elliottsville

Tax Collector (695-3257)
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)

**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

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

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

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

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

Concord, T1 R3 BKP WKR (Carrying
Place), T2 R3 BKP WKR (Carrying
Place Town), 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

T1 R6 BKP EKR (Indian Stream), T1 R5
BKP EKR (Moxie Gore), T2 R2 BKP EKR
(Mayfield), T3 R6 BKP WKR (Upper Enchanted);
T2 R5 BKP WKR (Lower Enchanted)

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

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

WASHINGTON COUNTY(cont'd)

| <u>COLLECTOR</u> | <u>TOWNSHIP*</u> |
|--|---|
| Tax Collector (584-2431) Town of Aurora 1235 Great Pond Road, PO Box 89 Aurora 04408-0089 | T29 MD (Devereaux) |
| Tax Collector (483-4067) Town of Columbia Falls 205 Main Street, PO Box 100 Columbia Falls 04623-0100 | Centerville, T24 MD |
| Tax Collector (448-2321) Town of Danforth 18 Central Street, PO Box 117 Danforth 04424-0117 | Brookton, T9 R4 NBPP (Forest City) |
| Tax Collector (255-8598) Town of East Machias 34 Cutler Road, PO Box 117 East Machias 04630-0117 | T14 ED (Plantation 14), T18 ED, T19 ED, Marion |
| Tax Collector (796-2001) Grand Lake Stream Plantation PO Box 98 Grand Lake Stream Plt. 04637-0098 | T5 ND, T6 ND, Indian Township, Passamaquoddy Reservation |
| Tax Collector (733-2341) Town of Lubec 40 School Street, PO Box 101 Lubec 04652 | Trescott |
| Tax Collector (796-5157) Town of Topsfield 48 North Road, PO Box 59 Topsfield 04490-0059 | T7 R2 NBPP (Kossuth), T1 R2 TS (Dyer), T10 R3 NBPP (Forest), Columbia Falls |
| Tax Collector (788-3877) Town of Vanceboro PO Box 67 Vanceboro 04491-0067 | T1 R3 TS (Lambert Lake) |
| Tax Collector (255-8859) Town of Wesley 4650 Airline Road HCR 71, Box 300 Wesley 04686 | T18 ED, T18 MD, T26 ED, T30 MD, T31 MD (Day Block), T27 ED, T36 MD, T19 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. For more information, contact Property Tax at (207) 624-4785

AROOSTOOK COUNTY*

| Legal Residence | | Authorized |
|------------------------|------------------------------------|--------------------------------|
| Code | Township | Excise Tax Collector |
| 03050 | BENEDICTA | TOWN OF SHERMAN |
| 03841 | CLAYTON LAKE | TOWN OF ASHLAND |
| 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 |
| 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 |
| 03811 | T1 R4 WELS (N. 1/2 UPPER MOLUNKUS) | TOWN OF MATTAWAMKEAG |
| 03816 | T1 R5 WELS | TOWN OF SHERMAN |
| 03824 | T9 R3 WELS | TOWN OF BLAINE |
| 03826 | T9 R5 WELS (SWETT FARM) | TOWN OF PATTEN |
| 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 |

FRANKLIN COUNTY*

| | | |
|-------|-----------------------------|-------------------------|
| 07804 | COBURN GORE | TOWN OF EUSTIS |
| 07808 | FREEMAN | TOWN OF STRONG |
| 07110 | MADRID | STEVEN WEINER, PHILLIPS |
| 07818 | PERKINS | TOWN OF WELD |
| 07820 | SALEM | TOWN OF KINGFIELD |
| 07827 | WASHINGTON | TOWN OF WILTON |
| 07811 | T1 R5 WBKP (JIM POND) | TOWN OF EUSTIS |
| 07813 | T2 R3 WBKP (LANG) | TOWN OF RANGELEY |
| 07801 | T2 R5 WBKP (ALDER STREAM) | TOWN OF EUSTIS |
| 07803 | T2 R6 WBKP (CHAIN OF PONDS) | TOWN OF EUSTIS |
| 07806 | T3 R3 WBKP (DAVIS) | TOWN OF RANGELEY |
| 07823 | T3 R4 WBKP (STETSONTOWN) | TOWN OF RANGELEY |
| 07828 | T4 R3 BKP WKR (WYMAN) | TOWN OF EUSTIS |

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

HANCOCK COUNTY*

| Legal Residence | | Authorized |
|------------------------|---------------------|-----------------------------|
| Code | Township | Excise Tax Collector |
| | | |
| 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 |
| 17818 | TOWNSHIP C | TOWN OF ANDOVER |
| 17816 | T4 R1 NBKP (RICHARDSONTOWN) | TOWN OF ANDOVER |
| 17801 | T4 R2 WBKP (ADAMSTOWN) | TOWN OF RANGELEY |
| 17809 | T4 R3 WBKP (LOWER CUPSUPTIC) | TOWN OF RANGELEY |
| 17810 | T5 R4 WBKP (LYNCHTOWN) | TOWN OF RANGELEY |

PENOBSCOT COUNTY*

| | | |
|-------|-------------------------------------|-------------------------|
| 19801 | ARGYLE | TOWN OF OLD TOWN |
| 19270 | GREENFIELD | TOWN OF OLD TOWN |
| 19808 | KINGMAN | DENISE WORSTER, KINGMAN |
| 19540 | PRENTISS | TOWN OF SPRINGFIELD |
| 19814 | TA R7 WELS | TOWN OF MILLINOCKET |
| 19809 | TA R8 & 9 WELS (LONG A, W. SEBORIS) | TOWN OF MILLINOCKET |
| 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 |
| 19250 | T2 R1 ND (GRAND FALLS) | TOWN OF BURLINGTON |
| 19803 | T2 R6 WELS (HERSEYTOWN) | TOWN OF SHERMAN |
| 19811 | T2 R7 WELS (SOLDIERTOWN) | TOWN OF MEDWAY |
| 19806 | T3 INDIAN PURCHASE | TOWN OF MILLINOCKET |
| 19823 | T3 R9 NWP | 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 |

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

PISCATAQUIS COUNTY*

| Legal Residence | | Authorized |
|------------------------|------------------------------------|-----------------------------|
| Code | Township | Excise Tax Collector |
| 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 MONSON |
| 21811 | HARFORD'S POINT | TOWN OF SHIRLEY |
| 71406 | ISLAND NO. 25 | TOWN OF SHIRLEY |
| 21821 | ORNEVILLE | TOWN OF MILO |
| 21809 | TA R13 WELS (FRENCHTOWN, KAKADJO) | TOWN OF SHIRLEY |
| 21815 | TA R14 WELS (LILY BAY) | TOWN OF SHIRLEY |
| 21833 | T1 R9 WELS (AMBEJEJUS LAKE) | TOWN OF MILLINOCKET |
| 21834 | T1 R10 WELS | TOWN OF MILLINOCKET |
| 21836 | T1 R12 WELS | TOWN OF SHIRLEY |
| 21801 | T2 R6 BKP EKR (BIG MOOSE) | TOWN OF SHIRLEY |
| 21816 | T3 R5 BKP EKR (MOOSEHEAD JUNCTION) | TOWN OF SHIRLEY |
| 21820 | T3 R15 WELS (NORTHEAST CARRY) | 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 |
| 21812 | T6 R9 NWP (KATAHDIN IRON WORKS) | TOWN OF BROWNVILLE |
| 21871 | T7 R14 WELS | TOWN OF SHIRLEY |
| 21803 | T8 R10 NWP (BOWDOIN COLLEGE WEST) | TOWN OF SHIRLEY |
| 21880 | T9 R11 WELS | 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 |
| 25835 | T2 R2 BKP EKR (MAXFIELD) | TOWN OF THE FORKS |
| 25815 | T2 R3 BKP WKR (CARRYING PLACE TOWN) | TOWN OF MOSCOW |
| 25841 | T2 R4 NBKP (PITTSTON ACADEMY GRANT) | TOWN OF JACKMAN |
| 25829 | T2 R6 BKP WKR (JOHNSON MTN) | TOWN OF JACKMAN |
| 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 THE FORKS |
| 25852 | TR4 NBKP (SEBOOMOOK) | KRISTIN McDONOUGH, ROCKWOOD |

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

SOMERSET COUNTY (cont)*

| Legal Residence | | Authorized |
|------------------------|-----------------------------|-----------------------------|
| Code | Township | Excise Tax Collector |
| 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 |
| 25804 | T5 R1 NBKP (ATTEAN POND) | TOWN OF JACKMAN |
| 25808 | T6 R11 WELS (BIG SIX) | TOWN OF JACKMAN |

WASHINGTON COUNTY*

| | | |
|-------|--------------------------|------------------------------|
| 29801 | BROOKTON | TOWN OF DANFORTH |
| 29080 | CENTERVILLE | TOWN OF COLUMBIA FALLS |
| 29804 | EDMUNDS | ROBERTA SEELEY, EDMUNDS TWP. |
| 29810 | MARION | TOWN OF EAST MACHIAS |
| 29811 | TRESCOTT | TOWN OF LUBEC |
| 29803 | T1 R2 TS (DYER) | TOWN OF TOPSFIELD |
| 29809 | T1 R3 TS (LAMBERT LAKE) | TOWN OF VANCEBORO |
| 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 |
| 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 |
| 29827 | T31 MD (DAY BLOCK) | TOWN OF WESLEY |
| 29828 | T36 MD | TOWN OF WESLEY |

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

Motor Vehicle Branch Office Locations
Open 8 am to 4:30 pm, Monday through Friday
Closed on all legal holidays

| <u>Location</u> | <u>Address</u> | <u>Phone/fax</u> |
|------------------------|---|-------------------------|
| Augusta | 19 Anthony Avenue | 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:***

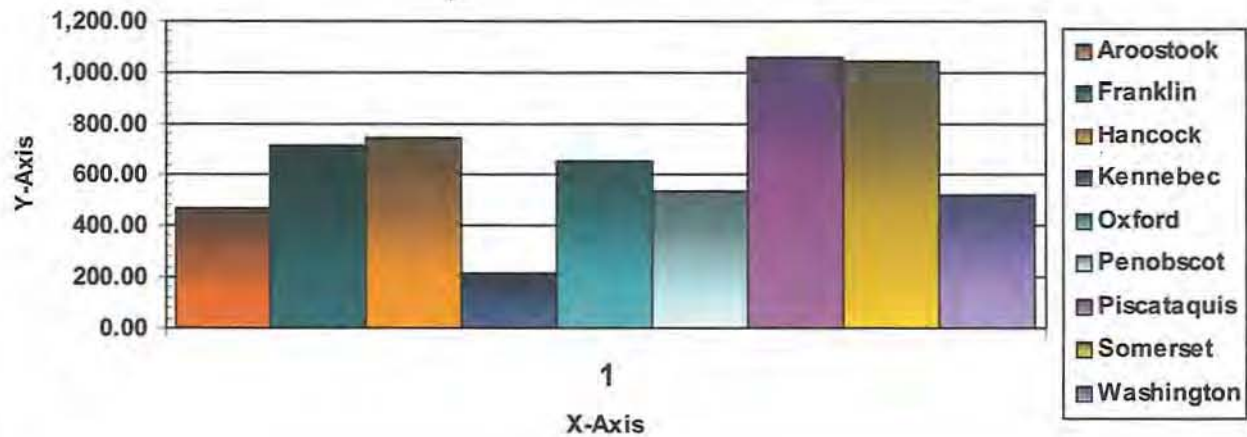
- *BKP EKR – Bingham's Kennebec Purchase – East of Kennebec River*
- *BKP WKR – Bingham's Kennebec Purchase – West of Kennebec River*
- *ED – Eastern Division Bingham's Purchase*
- *IP – Indian Purchase*
- *NBKP – North of Bingham's Kennebec Purchase*
- *NBPP – North of Bingham's Penobscot Purchase*
- *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

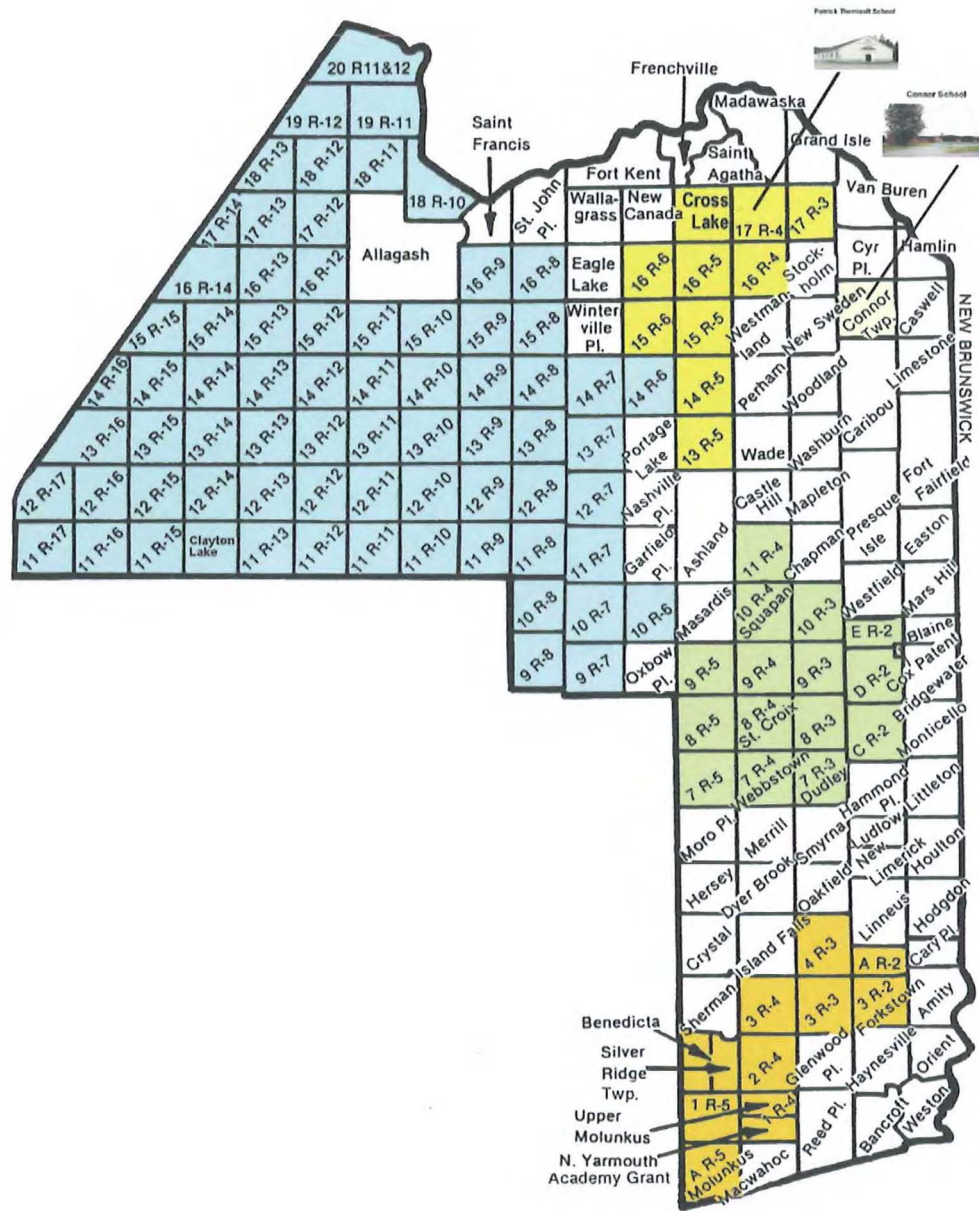
UNORGANIZED TERRITORY INFORMATION
FISCAL YEAR 2006-2007

| <u>Tax Code</u> | <u>County</u> | <u>2000 Resident Population</u> | <u>Number of Building Accts</u> | <u>Total Acreage</u> | <u>Miles of Road</u> | | <u>Taxable Valuation</u> | <u>% of Total Valuation</u> | <u>FY2006-2007 County Services Tax Assessment</u> | <u>Cost Per Capita</u> |
|-----------------|---------------|---|-------------------------------------|--------------------------|----------------------|---------------|------------------------------|---------------------------------|---|----------------------------|
| | | | | | <u>Summer</u> | <u>Winter</u> | | | | |
| 03 | Aroostook | 1,647 | 2,560 | 2,547,931.88 | 46.01 | 55.89 | 409,215,890 | 19.1% | 772,375 | 468.96 |
| 07 | Franklin | 880 | 1,230 | 513,320.36 | 47.87 | 59.75 | 137,147,796 | 6.4% | 625,146 | 710.39 |
| 09 | Hancock | 215 | 780 | 329,060.53 | 9.18 | 12.1 | 98,198,633 | 4.6% | 159,917 | 743.80 |
| 11 | Kennebec | 31 | 14 | 6,131.96 | 1.72 | 1.72 | 2,335,822 | 0.1% | 6,585 | 212.42 |
| 13 | Knox | 0 | 71 | 1,151.34 | 0 | 0 | 8,627,116 | 0.4% | 0 | 0.00 |
| 15 | Lincoln | 1 | 42 | 1,695.13 | 0.85 | 0.85 | 7,084,156 | 0.3% | 0 | 0.00 |
| 17 | Oxford | 655 | 871 | 409,324.87 | 56.27 | 45.35 | 136,624,810 | 6.4% | 428,846 | 654.73 |
| 19 | Penobscot | 1,449 | 1,844 | 847,910.72 | 59.35 | 124.32 | 191,790,801 | 8.9% | 773,520 | 533.83 |
| 21 | Piscataquis | 843 | 2,806 | 2,291,037.54 | 71.64 | 75.67 | 470,439,921 | 21.9% | 894,323 | 1,060.88 |
| 25 | Somerset | 781 | 2,352 | 1,729,984.31 | 49.54 | 64.73 | 495,704,698 | 23.1% | 815,936 | 1,044.73 |
| 27 | Waldo | 0 | 3 | 103.60 | 0 | 0 | 708,860 | 0.0% | 0 | 0.00 |
| 29 | Washington | 1,341 | 1,779 | 739,081.12 | 72.19 | 100.12 | 186,898,688 | 8.7% | 691,723 | 515.83 |
| | | <u>7,843</u> | <u>14,352</u> | <u>9,416,733.36</u> | <u>414.62</u> | <u>540.50</u> | <u>2,144,777,191</u> | <u>100.0%</u> | <u>5,168,371</u> | <u>658.98</u> |

PER CAPITA COSTS BY COUNTY
Unorganized Territory



AROOSTOOK COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



| | Population | | Children | | | Adult Voter Population | Homes | | Estimated 2.39 Home Avg. Non- Residents |
|-------------|------------|-------|-------------------------------|---------------------------|---------------------------|------------------------------|---------------|----------|--|
| | 1990 | 2000 | Prior School 0 to 4 yrs | Elementary 5 to 14 yrs | Secondary 15 to 19 yrs | | Year Round | Seasonal | |
| | | | | | | | | | |
| 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
Website: www.aroostook.me.us
Email: doug@aroostook.me.us

Phone: 493-3318 Fax: 493-3491

Commissioners

Paul J. Adams
(District includes Central & Southern Aroostook)
Kathadin 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 x 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 M. 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 532-1507

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

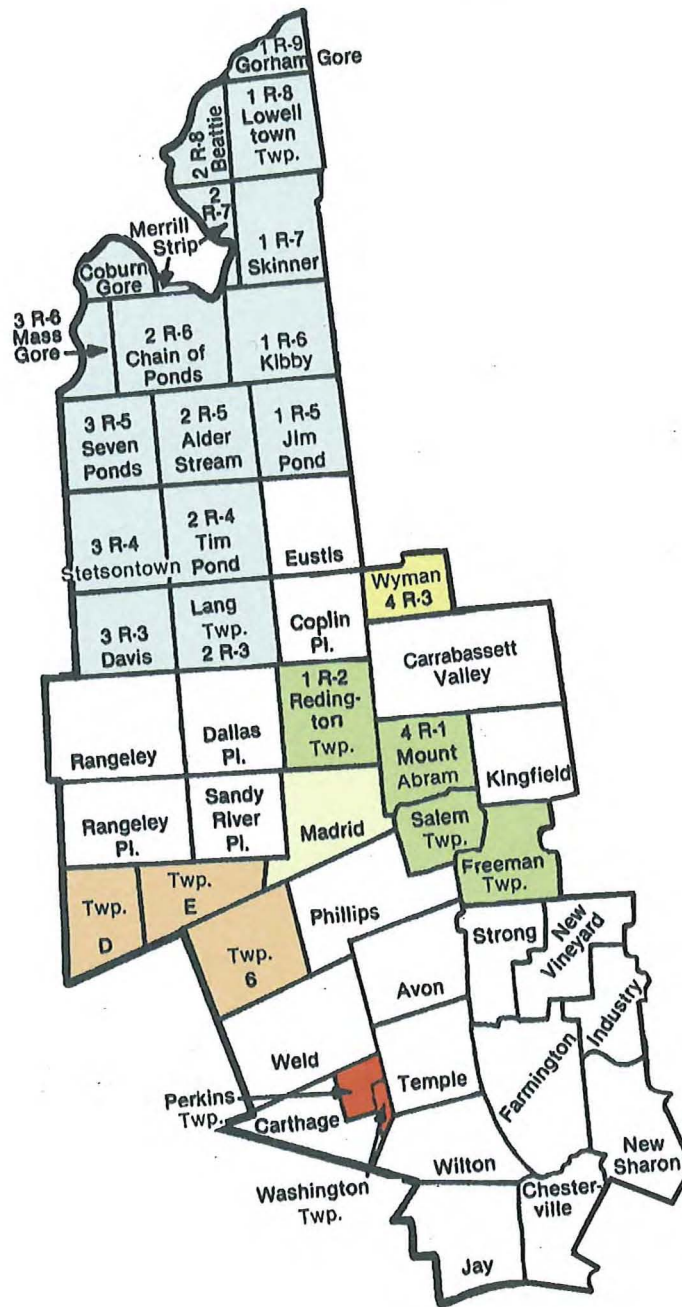
**UNORGANIZED TERRITORY
AROOSTOOK COUNTY**

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

**BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2007**

| | Budget | | | Variance |
|-----------------------------------|---------------------|---------------------|---------------------|------------------------------------|
| | Original | Final | Actual | Favorable (Unfavorable) |
| REVENUES | | | | |
| <i>Property taxes</i> | | | | |
| Local taxes | \$ 772,375 | \$ 772,375 | \$ 772,375 | \$ 0 |
| County of Aroostook | 554,700 | 554,700 | 554,700 | 0 |
| <i>State assistance</i> | | | | |
| Local road assistance | 59,000 | 59,000 | 64,180 | 5,180 |
| Snowmobile | 1,500 | 1,500 | 40,073 | 38,573 |
| <i>Other revenues</i> | | | | |
| Excise | 185,000 | 185,000 | 231,962 | 46,962 |
| Interest | 5,000 | 5,000 | 7,479 | 2,479 |
| Other | 100 | 100 | 1,652 | 1,552 |
| TOTAL REVENUES | \$ 1,577,675 | \$ 1,460,269 | \$ 1,672,421 | \$ 94,746 |
| EXPENDITURES | | | | |
| County tax | \$ 554,700 | \$ 554,700 | \$ 554,700 | \$ 0 |
| Roads | 105,000 | 105,000 | 105,000 | 0 |
| Public works | 74,300 | 74,300 | 69,933 | 4,367 |
| Public safety | 14,770 | 14,770 | 14,770 | 0 |
| Snow removal | 236,815 | 236,815 | 229,205 | 7,610 |
| Solid waste disposal | 98,035 | 98,035 | 106,845 | (8,810) |
| Fire protection | 91,250 | 91,250 | 86,266 | 4,984 |
| Ambulance services | 47,500 | 47,500 | 29,475 | 18,025 |
| Administration | 50,475 | 50,475 | 50,475 | 0 |
| Capital outlays | 251,050 | 251,050 | 225,815 | 25,235 |
| Other | 100,176 | 100,176 | 121,234 | (21,058) |
| TOTAL EXPENDITURES | \$ 1,624,071 | \$ 1,624,071 | \$ 1,593,718 | \$ 30,353 |
| NET CHANGE IN FUND BALANCE | \$ (46,396) | \$ (46,936) | 78,703 | \$ 125,099 |
| FUND BALANCE - July 1 | | | \$ 180,552 | |
| FUND BALANCE - June 30 | | | \$ 259,255 | |

FRANKLIN COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



| | Population | | Children | | | Adult Voter Population | Homes | | Estimated 2.39 Home Avg Non- Residents |
|--------------|------------|------|--------------------------------|---------------------------|---------------------------|------------------------------|---------------|----------|---|
| | 1990 | 2000 | Prior School 0 to 4 yrs. | Elementary 5 to 14 yrs | Secondary 15 to 19 yrs | | Year Round | Seasonal | |
| | | | | | | | | | |
| Franklin | | | | | | | | | |
| East Central | 459 | 526 | 27 | 89 | 36 | 387 | 234 | 116 | 277 |
| North | 21 | 41 | 0 | 9 | 2 | 30 | 19 | 262 | 626 |
| South | 58 | 70 | 2 | 15 | 6 | 48 | 28 | 13 | 31 |
| West Central | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29 | 69 |
| Wyman | 65 | 70 | 1 | 7 | 2 | 61 | 48 | 112 | 268 |
| Madrid* | 178 | 173 | 10 | 27 | 6 | 132 | 79 | 129 | 308 |
| | 779 | 880 | 30 | 120 | 46 | 526 | 329 | 532 | 1,580 |

*Madrid deorganization effective July, 2000

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, Suite 3
Farmington 04938
Email: jmagoon@franklincountyme.com

Phone: 778-6614 Fax: 778-5899

Commissioners

Meldon H. Gilmore
*(District includes all of the
Unorganized Territories)*
282 Ridge Road
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: 897-2714

County Clerk: Julie Magoon
Sheriff: Dennis C. Pike
Treasurer: Karen Robinson
Registrar of Deeds: Susan A. Black
Judge of Probate: Richard M. Morton, Esq.
Registrar of Probate: Joyce S. Morton
EMA Director: Timothy A. Hardy
E 911 Addressing Officer: Deb Richards
District Attorney: Norman R. Croteau, Esq.

| | | | |
|--------|----------|------|----------|
| Phone: | 778-6614 | Fax: | 778-5899 |
| | 778-2680 | | 778-6485 |
| | 778-6614 | | 778-5899 |
| | 778-5889 | | 778-5899 |
| | 778-5888 | | 778-5899 |
| | 778-5888 | | 778-5899 |
| | 778-5892 | | 778-5892 |
| | 778-6614 | | |
| | 778-5890 | | 779-0892 |

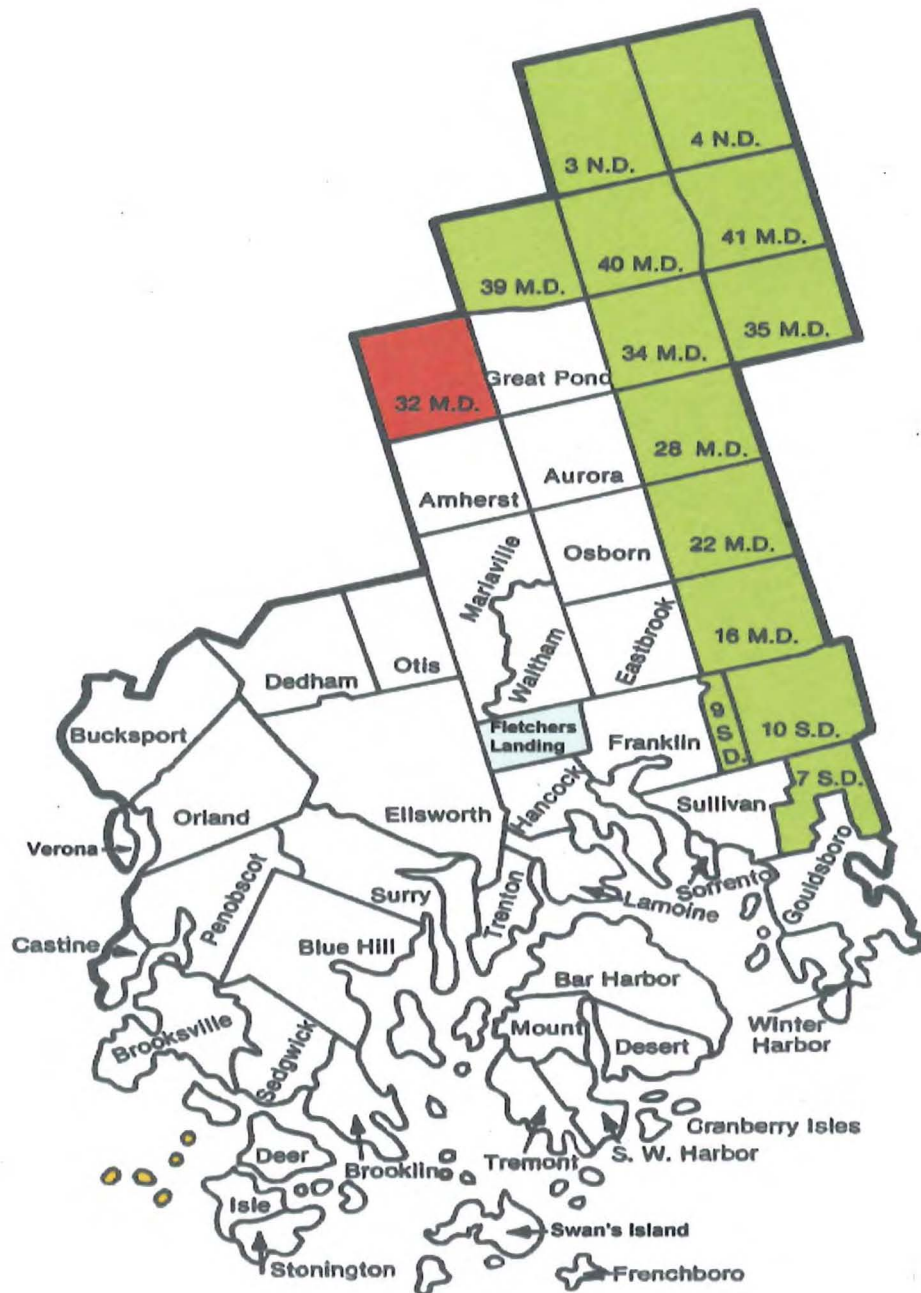
**UNORGANIZED TERRITORY
FRANKLIN COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2007**

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|--|---------------------|--------------------------|--|
| REVENUES | | | |
| Taxes: | | | |
| Property taxes | \$ 625,146 | \$ 625,146 | \$ 0 |
| Excise taxes | 85,000 | 121,985 | 36,985 |
| Intergovernmental revenues: | | | |
| Local Road assistance | 58,932 | 58,932 | 0 |
| FEMA | 0 | 15,883 | 15,883 |
| Snowmobile reimbursement | 400 | 357 | (43) |
| Interest Revenue | 5,000 | 35,433 | 30,433 |
| Miscellaneous Revenue | 0 | 10,082 | 10,082 |
| TOTAL REVENUES | <u>\$ 774,478</u> | <u>\$ 867,818</u> | <u>\$ 93,340</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Administration | \$ 40,021 | 40,216 | (195) |
| Public safety | 124,302 | 136,373 | (12,071) |
| Public works | 456,175 | 446,997 | 9,178 |
| Solid waste | 100,820 | 74,132 | 26,688 |
| Contingency | 25,000 | 0 | 25,000 |
| Capital reserve outlay | 514,106 | 207,341 | 306,765 |
| TOTAL EXPENDITURES | <u>\$ 1,260,424</u> | <u>\$ 905,059</u> | <u>\$ 355,365</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES) | <u>(485,946)</u> | <u>(37,241)</u> | <u>448,705</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Utilization of designated fund balance | 403,749 | 0 | (403,749) |
| Utilization of undesignated fund balance | 65,957 | 0 | (65,957) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>469,706</u> | <u>0</u> | <u>(469,706)</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | <u>(16,240)</u> | <u>(37,241)</u> | <u>918,411</u> |
| FUND BALANCE - JULY 1 | | <u>\$ 691,688</u> | |
| FUND BALANCE - JUNE 30 | | <u><u>\$ 654,447</u></u> | |

HANCOCK COUNTY UNORGANIZED TERRITORY

2000 RESIDENT POPULATION CENSUS



| | Population | | Children | | | Adult Voter Population | Homes | | Estimated 2 39 Home Avg. Non- Residents |
|-----------|------------|------|-------------------------------|---------------------------|---------------------------|------------------------------|---------------|----------|--|
| | 1990 | 2000 | Prior School 0 to 4 yrs | Elementary 5 to 14 yrs | Secondary 15 to 19 yrs | | Year Round | Seasonal | |
| | | | | | | | | | |
| 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 15
Number of Unorganized Territory Offshore Islands: 33

County Office

50 State Street, Suite 7
Ellsworth 04605

Website: www.co.hancock.me.us

Email: hancock.county@co.hancock.me.us

Phone: 667-9542

Fax: 667-1412

Commissioners

Percy L. Brown
(District contains no Unorganized Territory)
653 Sunset Road
Deer Isle 04627

Phone: 348-6019
(W): 348-2247

Fax: 348-6066

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

Phone: 244-4326

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

Phone: 667-2904
(W) 667-2373

Fax: 667-5647

County Administrator: Cynthia DePrenger
Sheriff: William F. Clark
Treasurer: Sally Crowley
Registrar of Deeds: Julie Curtis
Judge of Probate: James Patterson, Esq.
Registrar of Probate: Bonnie Cousins
EMA Director: Ralph E. Pinkham
District Attorney: Michael E. Povich, Esq.
RCC/911 Director: Linda Dunno
Unorganized Territory Supervisor: Walter Bunker
E-mail: walter.bunker@co.hancock.me.us

Phone: 667-9542

Fax: 667-1412

667-7575

667-7516

667-8272

667-1414

667-8353

667-1410

667-8434

667-8434

667-8126

667-1406

667-4621

667-0784

667-8867

667-4865

667-6885 x 247

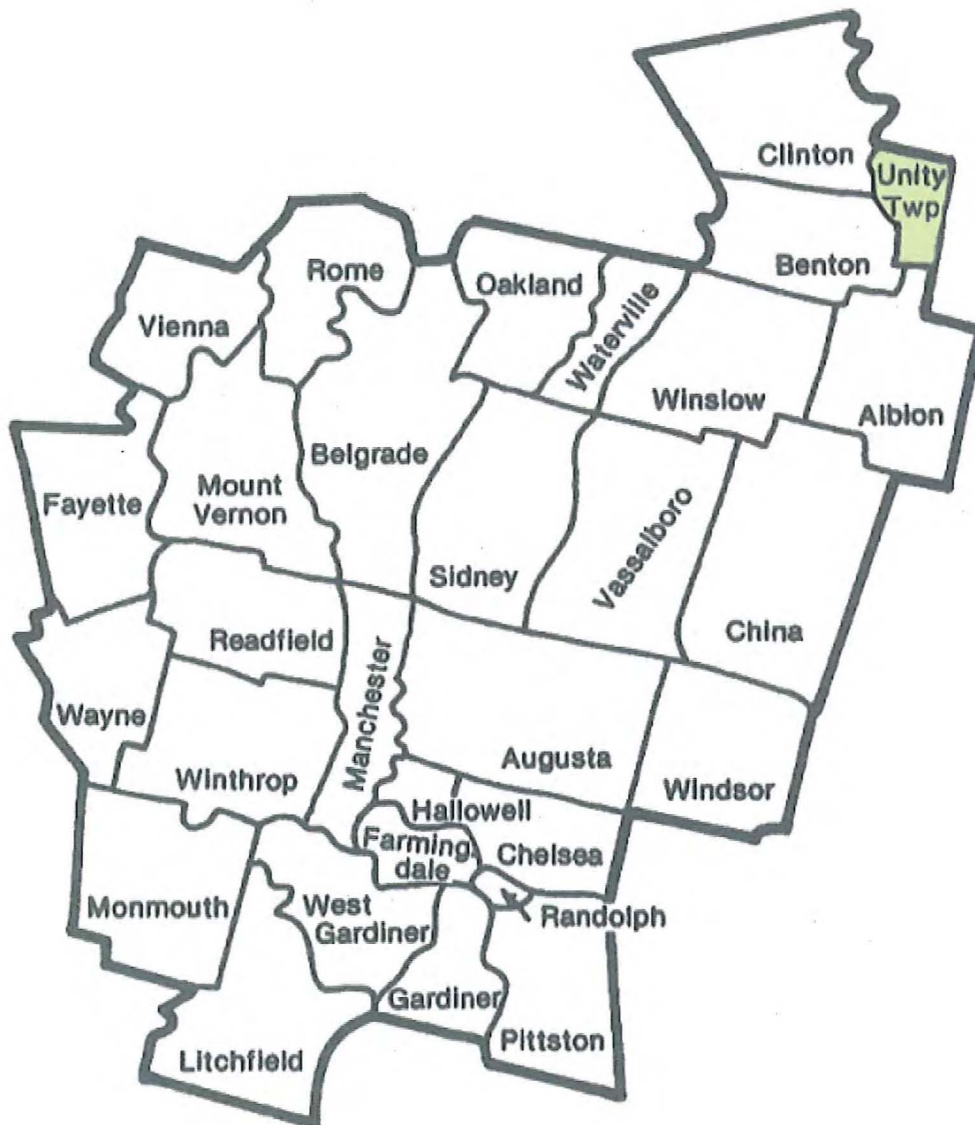
**UNORGANIZED TERRITORY
HANCOCK COUNTY**

**Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
Year ended June 30, 2007**

| | Final Budget | Actual | Variance positive (negative) |
|--|-------------------|-------------------|------------------------------------|
| REVENUES: | | | |
| Property taxes | \$ 159,917 | \$ 159,917 | \$ 0 |
| Excise taxes | 13,000 | 18,617 | 5,617 |
| Road assistance | 12,732 | 12,732 | 0 |
| Miscellaneous | 620 | 1,222 | 602 |
| TOTAL REVENUES | \$ 186,269 | \$ 192,488 | \$ 6,219 |
| EXPENDITURES: | | | |
| Current: | | | |
| Administration | \$ 9,212 | \$ 9,212 | \$ 0 |
| Clerical assistance | 6,240 | 4,166 | 2,074 |
| Fire protection | 18,800 | 17,426 | 1,374 |
| Roads and bridges | 20,000 | 20,000 | 0 |
| Solid waste removal | 37,500 | 35,295 | 2,205 |
| Road commissioner | 20,000 | 21,489 | (1,489) |
| Snow removal | 65,000 | 57,742 | 7,258 |
| Dispatch center fee | 6,000 | 6,000 | 0 |
| Animal control | 1,000 | 0 | 1,000 |
| Washington Hancock community agency | 750 | 750 | 0 |
| Other | 6,450 | 3,546 | 2,904 |
| E-911 | 2,500 | 2,500 | 0 |
| TOTAL EXPENDITURES | \$ 193,452 | \$ 178,126 | \$ 15,326 |
| Excess (deficiency) of revenues over (under) expenditures | (7,183) | 14,362 | 21,545 |
| Other financing sources (uses): | | | |
| Utilization of undesignated fund balance | 7,183 | 0 | (7,183) |
| Net change in fund balance before unbudgeted items | | 14,362 | 14,362 |
| Reconciliation of budgetary to GAAP basis: | | | |
| Unbudgeted amounts - reserve fund activity | | 8,902 | |
| Net change in fund balance | | 23,264 | |
| Fund balance, beginning of year | \$ | 103,926 | |
| Fund balance, end of year | \$ | 127,190 | |

KENNEBEC COUNTY UNORGANIZED TERRITORY

2000 RESIDENT POPULATION CENSUS



| | Population | | Children | | | Adult Voter Population | Homes | | Estimated 2.39 Home Avg. Non- Residents |
|----------------|------------|------|-------------------------------|---------------------------|---------------------------|------------------------------|---------------|----------|--|
| | 1990 | 2000 | Prior School 0 to 4 yrs | Elementary 5 to 14 yrs | Secondary 15 to 19 yrs | | Year Round | Seasonal | |
| | | | | | | | | | |
| 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
Website: www.kennebeccounty.org
Email: bgdevlin@kennebecso.com

Phone: 622-0971 Fax: 623-4083

Commissioners

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

Phone: 873-0781 Fax: 873-7914
873-5597

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: Randall H. Liberty
Treasurer: Robert G. Crockett
Registrar of Deeds: Beverly Bustin-Hatheway
Judge of Probate: James Mitchell, Esq.
Registrar of Probate: Kathleen Ayers
EMA Director: Kelly Amoroso
District Attorney: Evert Fowle, Esq.

Phone: 622-0971 Fax: 623-4083
623-3614 622-0990
622-1362 623-4083
622-0431 622-1598
622-7558 621-1639
622-7558 621-1639
623-8407 622-4128
623-1156 622-5839

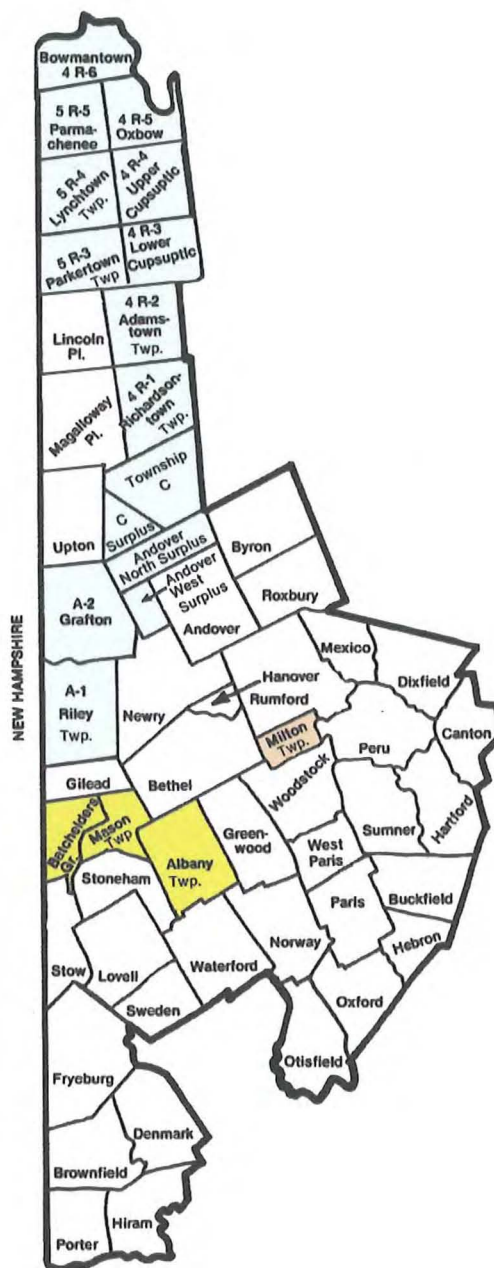
**UNORGANIZED TERRITORY
KENNEBEC COUNTY
(Unity Township)**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2007**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|-------------------|------------------|---|
| REVENUES: | | | |
| Property Taxes | \$ 6,585 | 3 6,454 | \$ (131) |
| Excise Taxes | 6,553 | 16,698 | \$ 10,145 |
| Intergovernmental revenue: | | | |
| Department of Transportation | 2,228 | 2,152 | (76) |
| TOTAL REVENUES | <u>\$ 15,366</u> | <u>\$ 25,304</u> | <u>\$ 9,938</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| Fire department | \$ 1,500 | \$ 1,206 | \$ 294 |
| Snow removal | 4,600 | 4,600 | 0 |
| Capital reserve | 6,000 | 0 | 6,000 |
| Town of Unity - tipping fees | 1,625 | 1,042 | 583 |
| Waste disposal | 4,500 | 7,500 | (3,000) |
| Administration | 1,011 | 1,011 | 0 |
| Audit | 1,000 | 1,075 | (75) |
| Miscellaneous/contingency | 1,000 | 0 | 1,000 |
| TOTAL EXPENDITURES | <u>21,236</u> | <u>16,434</u> | <u>4,802</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES) | <u>\$ (5,870)</u> | <u>\$ 8,870</u> | <u>\$ 14,740</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Interest income | 0 | 742 | 0 |
| Utilization of undesignated fund balance | 5,870 | 0 | (5,870) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>\$ 5,870</u> | <u>742</u> | <u>6,612</u> |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | <u>\$ 0</u> | <u>9,612</u> | <u>8,128</u> |
| FUND BALANCE - JULY 1 | | <u>\$ 40,687</u> | |
| FUND BALANCE - JUNE 30 | | <u>\$ 50,299</u> | |

OXFORD COUNTY UNORGANIZED TERRITORY

2000 RESIDENT POPULATION CENSUS



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

Website: www.oxfordcounty.org

Email: cmoxford@megalink.net

Phone: 743-6359

Fax: 743-1545

Commissioners

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

Phone: 369-0354

Caldwell Jackson
(District includes Albany and South Oxford)
266 Hebron Road
Oxford 04270

Phone: 539-2325

Fax: 539-2325

Steven Merrill
(District includes Batchelders Grant
and Mason)
42 Thurston Road
Norway 04268

Phone: 743-7695
(W) 539-4112

Fax: 539-4179

County Administrator: Carole G. Fulton
Sheriff: Wayne J. Gallant
Treasurer: Mary Ann Prue

Phone: 743-6359x 1
743-9554x 3
743-6350

Fax: 743-1545
743-1510
743-1545

Registrar of Deeds:

Jane C. Rich (East)

Jean J. Watson (West)

743-6211

935-2565

743-2656

935-4183

Judge of Probate: Dana C. Hanley, Esq.

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

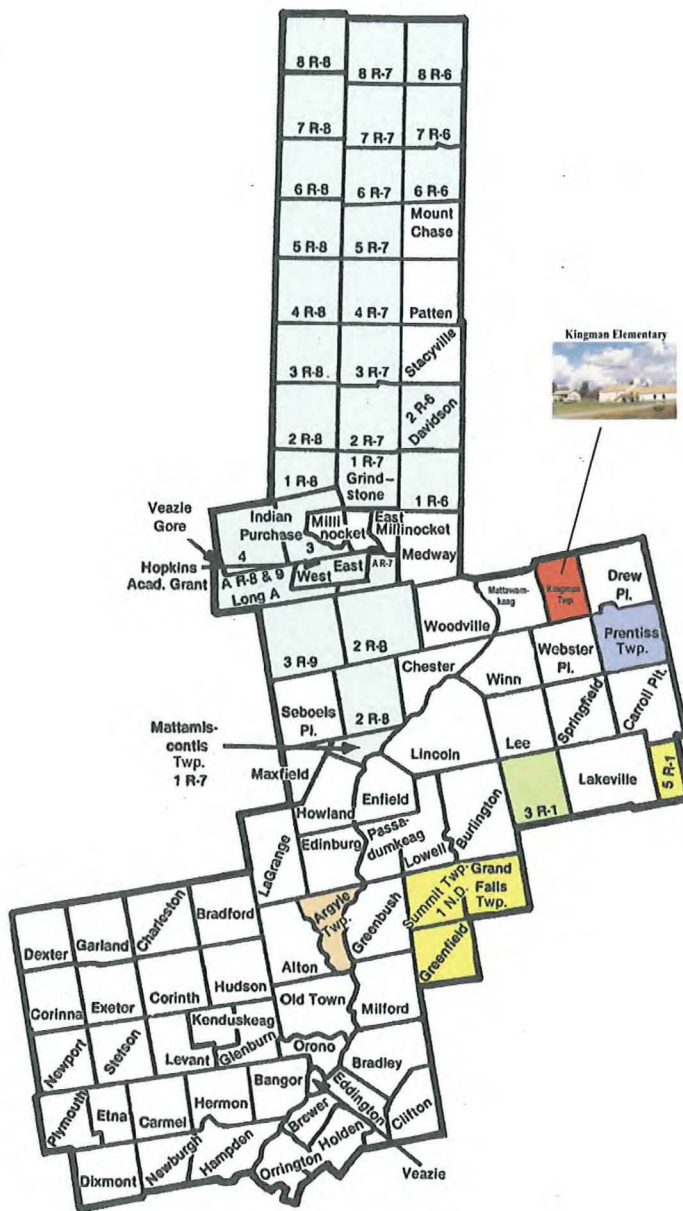
**UNORGANIZED TERRITORY
OXFORD COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2007**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|----------------------------|-------------------------|-------------------|---|
| REVENUES: | | | | |
| Taxes: | | | | |
| General property | \$ 428,846 | \$ 428,846 | \$ 428,846 | \$ 0 |
| Excise taxes | 74,000 | 74,000 | 92,360 | 18,360 |
| Intergovernmental revenues: | | | | |
| State of Maine: Urban-Rural Initiative Program | 60,988 | 60,988 | 63,752 | 2,764 |
| Snowmobile | 500 | 500 | 245 | (255) |
| Federal: Forest | | | 15,596 | 15,596 |
| FEMA | | 157,689 | 157,689 | 0 |
| Other revenues: Interest income | 5,000 | 5,000 | 13,470 | 8,470 |
| Miscellaneous | | | 10,504 | 10,504 |
| TOTAL REVENUES | <u>\$ 569,334</u> | <u>727,023</u> | <u>\$ 782,462</u> | <u>\$ 55,439</u> |
| EXPENDITURES: | | | | |
| Roads and bridges | \$ 205,000 | 205,000 | \$ 168,931 | \$ 36,069 |
| Snow removal | 140,000 | 140,000 | 135,769 | 4,231 |
| Landfills | 80,000 | 80,000 | 66,366 | 13,634 |
| Fire protection | 31,000 | 37,740 | 37,740 | 0 |
| Ambulance services | 27,000 | 27,000 | 19,984 | 7,016 |
| Street lights | 675 | 702 | 702 | 0 |
| Polling places | 1,500 | 1,759 | 1,759 | 0 |
| Audit | 3,000 | 3,000 | 2,500 | 500 |
| Cemeteries | 500 | 500 | 150 | 350 |
| Animal control | 3,100 | 3,256 | 3,256 | 0 |
| Rent of land | 3,500 | 3,500 | 3,350 | 150 |
| Administration | 31,014 | 32,072 | 32,072 | 0 |
| Contingent | 25,000 | 16,760 | 0 | 16,760 |
| FEMA project | | 211,055 | 211,055 | 0 |
| Capital outlay-roads and bridges | 100,000 | 100,000 | 0 | 100,000 |
| TOTAL EXPENDITURES | <u>\$ 651,289</u> | <u>862,344</u> | <u>\$ 683,634</u> | <u>\$ 178,710</u> |
| Excess of Revenue Over (Under) Expenditures | (81,955) | (135,321) | 98,828 | 234,149 |
| Other Financing Sources: | | | | |
| Budgeted Utilization of Undesignated Fund Balance | 81,955 | 81,955 | 0 | (81,955) |
| Excess of Revenues and Other Financing Sources over (under) Expenditures | <u>\$ 0</u> | <u>(53,366)</u> | \$ 98,828 | <u>\$ 152,194</u> |
| FUND BALANCE - JULY 1 | | | <u>\$ 426,745</u> | |
| FUND BALANCE - JUNE 30 | | | <u>\$ 525,573</u> | |

PENOBSCOT COUNTY UNORGANIZED TERRITORY

2000 RESIDENT POPULATION CENSUS



| | Population | | Children | | | Adult Voter Population | Homes | | Estimated 2.39 Home Avg Non- Residents |
|--|------------|-------|--------------------------------|---------------------------|---------------------------|------------------------------|---------------|----------|---|
| | 1990 | 2000 | Prior School 0 to 4 yrs. | Elementary 5 to 14 yrs | Secondary 15 to 19 yrs | | Year Round | Seasonal | |
| | | | | | | | | | |
| Penobscot: | | | | | | | | | |
| Argyle | 202 | 253 | 13 | 43 | 19 | 187 | 110 | 14 | 33 |
| East Central** | 279 | 324 | 18 | 53 | 25 | 232 | 142 | 149 | 356 |
| Kingman | 246 | 213 | 7 | 17 | 15 | 177 | 99 | 15 | 36 |
| North | 403 | 443 | 11 | 43 | 22 | 375 | 219 | 818 | 1,955 |
| Prentiss* | 245 | 214 | 16 | 28 | 15 | 159 | 91 | 22 | 53 |
| Twombly | N/A | 2 | 0 | 0 | 0 | 2 | 2 | 9 | 22 |
| | 1,375 | 1,449 | 65 | 184 | 96 | 1,130 | 661 | 1,018 | 2,455 |
| *Prentiss deorganized June, 1990 | | | | | | | | | |
| **Greenfield deorganized July, 1993 and population added to East Central (2000 census) | | | | | | | | | |

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
Email: bcollins@penobscot-county.net

Phone: 942-8535 Fax: 945-6027

Commissioners-

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

Phone: 942-0076 Fax: 945-6027

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

Phone: 884-8383 Fax: 884-7086

Stephen S. Stanley
(District includes all of the Unorganized Territory)
614 Pattagumpus
Medway 04460

Phone: 746-5371 Fax: 945-6027

County Administrator: Bill Collins
Sheriff: Glenn C. Ross
Treasurer: Daniel J. Tremble
Registrar of Deeds: Susan F. Bulay
Judge of Probate: Allan Woodcock, Jr., Esq.
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 |

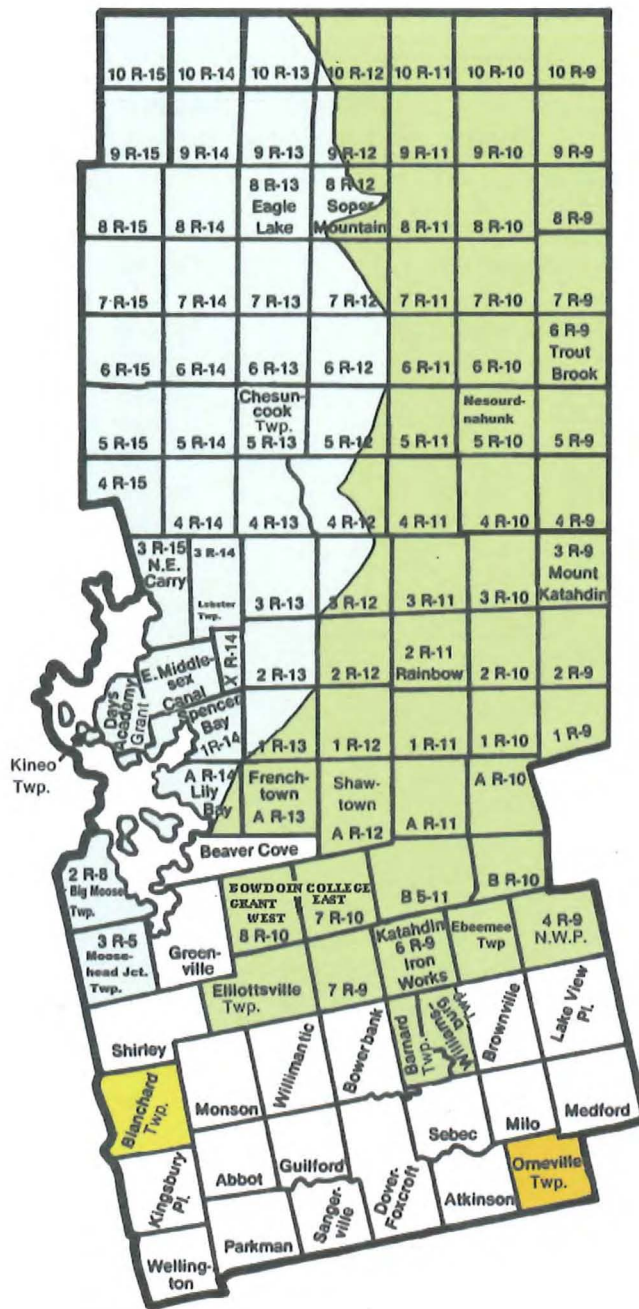
**UNORGANIZED TERRITORY
PENOBSCOT COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2007**

| | Budget | Balances forward and Reserves | Adjusted Budget | Actual | Variance Favorable (Unfavorable) |
|---|---------------------|-------------------------------------|---------------------|---------------------|--|
| REVENUES | | | | | |
| Property taxes | \$ 773,520 | \$ | 773,520 | \$ 773,540 | \$ 20 |
| Excise taxes | 130,000 | | 130,000 | 217,964 | 87,964 |
| Intergovernmental revenue: | | | | | |
| Local road assistance | 115,000 | | 115,000 | 127,164 | 12,164 |
| Municipal revenue committee | 14,000 | | 14,000 | 18,506 | 4,506 |
| Solid waste/snowplowing | 16,200 | | 16,200 | 26,583 | 10,383 |
| Fire/rescue reimbursements | 5,000 | | 5,000 | 1,092 | (3,908) |
| Snowmobiles-townships | 750 | | 750 | 483 | (267) |
| Road salt/sand reimbursement | 4,350 | | 4,350 | 124,350 | 120,000 |
| Investment income | 6,000 | | 6,000 | 21,092 | 15,092 |
| Reserve revenue | | | | 9,991 | 9,991 |
| Other revenue | | | | 5,326 | 5,326 |
| TOTAL REVENUE | <u>\$ 1,064,820</u> | <u>0</u> | <u>\$ 1,064,820</u> | <u>\$ 1,326,091</u> | <u>\$ 261,271</u> |
| EXPENDITURES | | | | | |
| Current | | | | | |
| Administration | \$ 55,979 | \$ | 55,979 | \$ 56,323 | \$ |
| Audit/bank charges/fees | 5,000 | | 5,000 | 1,150 | 3,850 |
| Polling places | 2,000 | | 2,000 | 2,703 | (703) |
| Ambulance services | 21,000 | 3,000 | 24,000 | 18,240 | 5,760 |
| Animal control | 3,900 | | 3,900 | 3,571 | 329 |
| E-911 addressing | | 64,963 | 64,963 | 293 | 64,670 |
| Fire protection | 61,115 | 44,000 | 105,115 | 75,399 | 29,716 |
| Dumps | 204,076 | 15,829 | 219,905 | 205,154 | 14,751 |
| Snow removal | 508,281 | 21,709 | 529,990 | 508,178 | 21,812 |
| Roads and bridges | 216,800 | 39,003 | 255,803 | 93,500 | 162,303 |
| Snowmobile trails | 2,300 | | 2,300 | 1,983 | 317 |
| Cemeteries | 20,100 | | 20,100 | 19,952 | 148 |
| Contingency | | | | | 0 |
| Capital outlay | | | | | |
| Sand/salt buildings | | | | 3,120 | (3,120) |
| Mattamiscontis project | | | | | |
| Road projects | 75,000 | | 75,000 | | 75,000 |
| TOTAL EXPENDITURES | <u>\$ 1,175,551</u> | <u>\$ 188,504</u> | <u>\$ 1,364,055</u> | <u>\$ 989,566</u> | <u>\$ 374,489</u> |
| Excess of revenues over (under) expenditures | <u>(110,731)</u> | <u>(188,504)</u> | <u>(299,235)</u> | 336,525 | 635,760 |
| FUND BALANCE - BEGINNING | | | | <u>\$ 1,066,064</u> | |
| FUND BALANCE - ENDING | | | | <u>\$ 1,402,589</u> | |

PISCATAQUIS COUNTY UNORGANIZED TERRITORY

2000 RESIDENT POPULATION CENSUS



| | Population | | Children | | | Adult Voter Population | Homes | | Estimated 2.39 Home Avg. Non- Residents |
|--------------|------------|------|-------------------------------|---------------------------|---------------------------|------------------------------|---------------|----------|--|
| | 1990 | 2000 | Prior School 0 to 4 yrs | Elementary 5 to 14 yrs | Secondary 15 to 19 yrs | | Year Round | Seasonal | |
| | | | | | | | | | |
| Piscataquis: | | | | | | | | | |
| Blanchard* | 78 | 83 | 2 | 7 | 9 | 66 | 53 | 95 | 227 |
| Northeast | 218 | 347 | 16 | 37 | 23 | 276 | 177 | 1,037 | 2,478 |
| Northwest | 141 | 159 | 6 | 19 | 6 | 131 | 62 | 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: 92
Inland islands: 68

County Office

159 East Main Street
Dover-Foxcroft 04426
Email: mjhenderson@piscataquis.us

Phone: 564-2161 Fax: 564-3022

Commissioners

Thomas Lizotte
(District contains no unorganized territory)
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

Eric P. Ward
(District includes Blanchard, Elliottsville and
NW Piscataquis)
PO Box 194
Greenville Junction 04442

Cell: 280-0291 Fax: 564-3022

County Manager: Michael J. Henderson
Sheriff: John J. Goggin
Treasurer: J. Paul Raymond
Registrar of Deeds: Linda M. Smith
Judge of Probate: James R. Austin, Esq.
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 |
| 564-2161 | 564-3022 |
| 564-2411 | 564-7708 |
| 564-2431 | 564-2431 |
| 564-2431 | 564-2431 |
| 564-8660 | 564-3022 |
| 564-2181 | 564-6503 |

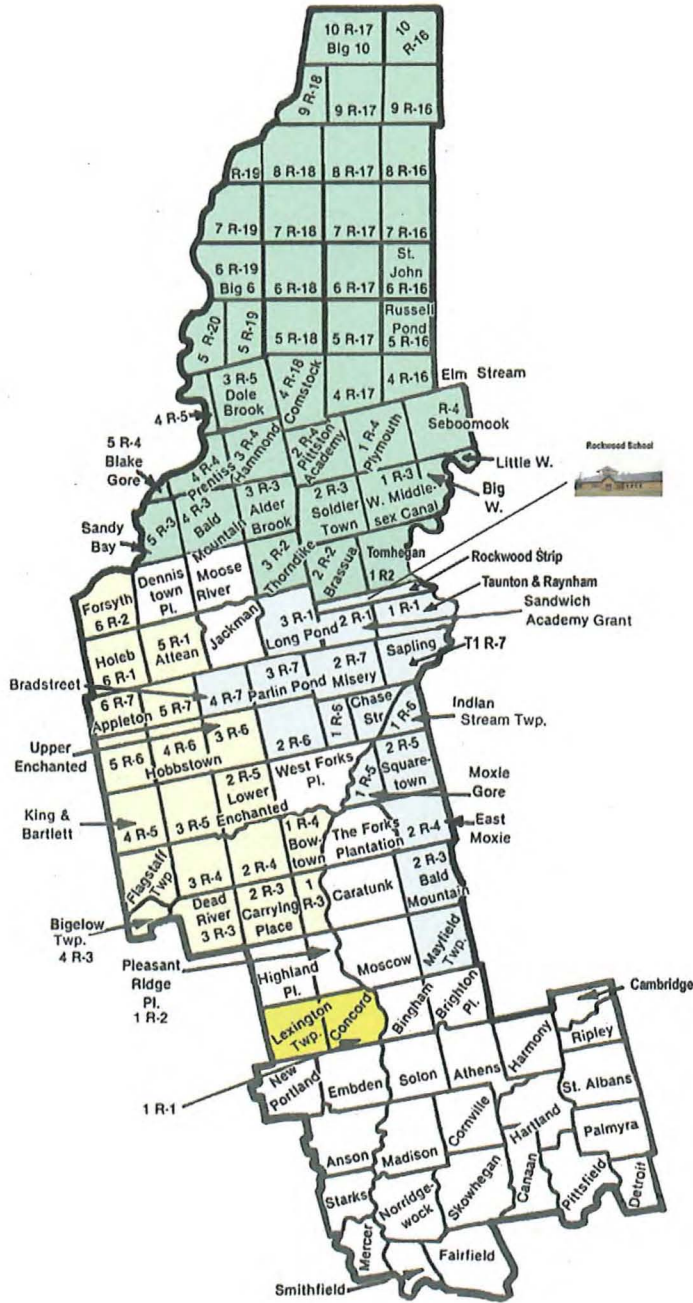
**UNORGANIZED TERRITORY
PISCATAQUIS COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2007**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|---------------------|---------------------|---|
| REVENUES: | | | |
| Taxes assessed | \$ 894,323 | \$ 894,323 | \$ 0 |
| Excise taxes | 134,000 | 142,657 | 8,657 |
| Intergovernmental revenues: | | | |
| Local road assistance | 84,000 | 81,792 | (2,208) |
| U.S. Treasury | 18,000 | 18,200 | 200 |
| Interest income | 3,000 | 7,459 | 4,459 |
| Dump recycling | 6,900 | 9,015 | 2,115 |
| Miscellaneous revenues | 2,130 | 9,770 | 7,640 |
| TOTAL REVENUES | <u>\$ 1,142,353</u> | <u>\$ 1,163,216</u> | <u>\$ 20,863</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| Administration | \$ 54,398 | \$ 54,398 | \$ 0 |
| Advertising | 1,000 | 811 | 189 |
| Ambulance | 8,000 | 7,000 | 1,000 |
| Animal control | 2,500 | 2,655 | (155) |
| Appalachian trail | 995 | 0 | 995 |
| Attorney fees | 5,000 | 2,900 | 2,100 |
| Auditing | 3,000 | 3,850 | (850) |
| Cemeteries | 7,500 | 8,659 | (1,159) |
| Dumps | 294,000 | 260,169 | 33,831 |
| Elections | 1,000 | 1,334 | (334) |
| Fire protection | 88,150 | 76,637 | 11,513 |
| Snowmobile trails | 3,000 | 0 | 3,000 |
| Summer maintenance | 256,600 | 249,489 | 7,111 |
| Winter maintenance | 355,210 | 353,391 | 1,819 |
| Capital outlay | 62,000 | 62,000 | 0 |
| TOTAL EXPENDITURES | <u>\$ 1,142,353</u> | <u>\$ 1,083,293</u> | <u>\$ 59,060</u> |
| Net change in fund balance before unbudgeted items | <u>\$ 0</u> | \$ 79,923 | <u>\$ 79,923</u> |
| Reconciliation of budgetary to GAAP basis: | | | |
| Reserve fund activity | | \$ (34,435) | |
| Net change in fund balance | | \$ 45,488 | |
| FUND BALANCE - BEGINNING | | \$ 398,425 | |
| Restate cemetery fund balances | | 14,254 | |
| FUND BALANCE, BEGINNING, RESTATED | | 412,679 | |
| FUND BALANCE - ENDING | | <u>\$ 458,167</u> | |

SOMERSET COUNTY UNORGANIZED TERRITORY

2000 RESIDENT POPULATION CENSUS



| | | Children | | | Adult | Homes | | Estimated | |
|------------|------|-----------------------|-------------|--------------|------------|-------|----------|-------------------|-------|
| Population | | Prior | Elementary | Secondary | Voter | Year | Seasonal | 2 39 Home | |
| 1990 | 2000 | School 0 to 4 yrs. | 5 to 14 yrs | 15 to 19 yrs | Population | Round | | Avg Non-Residents | |
| Somerset | | | | | | | | | |
| Central | 289 | 336 | 15 | 32 | 23 | 271 | 177 | 166 | 397 |
| Northeast | 377 | 354 | 11 | 43 | 25 | 278 | 181 | 881 | 2,106 |
| Northwest | 8 | 46 | 3 | 6 | 5 | 35 | 29 | 423 | 1,011 |
| Seboomook | 19 | 45 | 0 | 6 | 1 | 38 | 53 | 315 | 753 |
| | 693 | 781 | 29 | 87 | 54 | 622 | 440 | 1,785 | 4,266 |

SOMERSET COUNTY

County Seat: Skowhegan
Unorganized Territory Area: 1,729,984.31 Acres
2000 Unorganized Territory Population: 781
Number of Unorganized Territory Townships: 82

County Office

41 Court Street
Skowhegan 04976

Phone: 474-9861

Fax: 474-7405

Website: www.somersetcountycommissioners.com

Email: somerset@somersetcounty.me.org

Commissioners

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

Phone: 635-2593

Fax: 474-7405

Lynda N. Quinn
(District contains no Unorganized Territory)
PO Box 36
Skowhegan 04976

Phone: 474-3039

Fax: 474-7405

Phillip N. Roy
(District contains no Unorganized Territory)
4 Valley Farms Road
Fairfield 04937

Phone: 453-9664

Fax: 474-7405

County Administrator: Robin Weeks
Sheriff: Barry A. DeLong
Treasurer: Tracey H. Rotondi
Registrar of Deeds: Diane M. Godin
Judge of Probate: John Alsop, Esq.
Registrar of Probate: Victoria Hatch
EMA Director: Robert Higgins, Sr.
District Attorney: Evert Fowle, Esq.

Phone: 474-9861
474-9591
474-5776
474-3421
474-3322
474-3322
474-6788
474-2423

Fax: 474-7405
858-4705
858-4707
474-2793

474-0879
474-7407

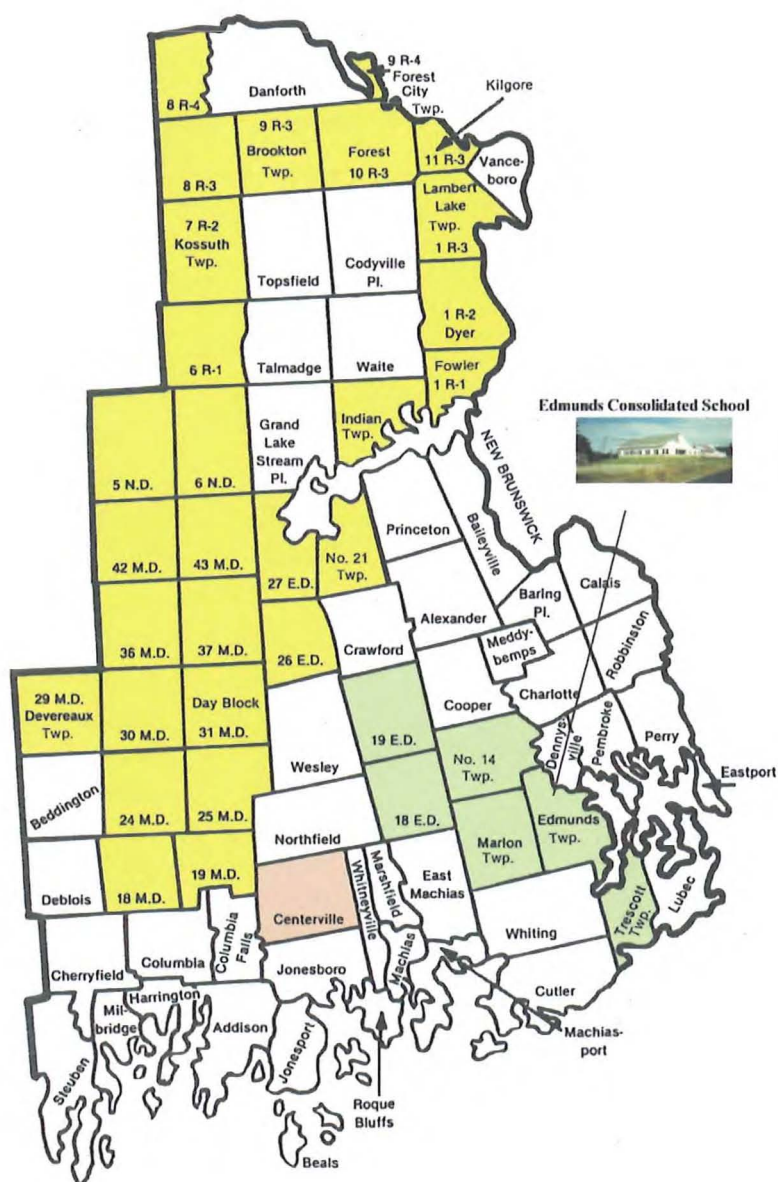
**UNORGANIZED TERRITORY
SOMERSET COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2007**

| | Budget | Adjusted Budget | Actual | Variance Positive (Negative) |
|--|--------------------|----------------------------|-------------------|---|
| REVENUES | | | | |
| Property Taxes | \$ 815,936 | \$ 815,936 | \$ 815,936 | \$ 0 |
| Excise Taxes | 117,955 | 117,955 | 153,366 | 35,411 |
| Intergovernmental revenue: | | | | |
| Roads | 71,376 | 71,376 | 86,060 | 14,684 |
| Carrabassett Valley | 6,055 | 6,055 | 458 | (5,597) |
| Snowmobiles - townships | 1,200 | 1,200 | 1,437 | 237 |
| Charges for services | 600 | 600 | 2,712 | 2,112 |
| Investment income | 7,423 | 7,423 | 13,834 | 6,411 |
| Other revenue | 15,829 | 15,829 | 11,110 | (4,719) |
| TOTAL REVENUES | <u>1,036,374</u> | <u>1,036,374</u> | <u>1,084,913</u> | <u>48,539</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| Roads and bridges | 164,263 | 164,263 | 118,082 | 46,181 |
| Snow removal | 208,660 | 208,660 | 208,845 | (185) |
| Dumps | 199,216 | 199,216 | 199,841 | (625) |
| Fire protection | 99,967 | 99,967 | 97,188 | 2,779 |
| Cemeteries | 6,600 | 6,600 | 6,600 | 0 |
| Ambulance services | 20,729 | 20,729 | 20,729 | 0 |
| Street lights | 4,000 | 4,000 | 3,247 | 753 |
| Snowmobile trails | 15,848 | 15,848 | 15,848 | 0 |
| Polling places | 2,350 | 2,350 | 1,798 | 552 |
| Community building - Rockwood | 5,874 | 5,874 | 5,698 | 176 |
| Program services/donations | 10,000 | 10,000 | 10,000 | 0 |
| E911 | 34,000 | 34,000 | 30,376 | 3,624 |
| Contingency | 0 | 25,000 | 21,758 | 3,242 |
| Administration | 48,650 | 48,650 | 47,448 | 1,202 |
| Capital reserves | | | | |
| Roads | 275,300 | 275,300 | 275,300 | 0 |
| Fire stations | 8,500 | 8,500 | 8,500 | 0 |
| Total expenditures | <u>1,103,957</u> | <u>1,128,957</u> | <u>1,071,258</u> | <u>57,699</u> |
| Excess of Revenues Over (Under) Expenditures | \$ <u>(67,583)</u> | \$ <u>(92,583)</u> | 13,655 | \$ <u>106,238</u> |
| FUND BALANCE-BEGINNING | | | <u>308,173</u> | |
| FUND BALANCE-ENDING | | | <u>\$ 321,828</u> | |

WASHINGTON COUNTY UNORGANIZED TERRITORY

2000 RESIDENT POPULATION CENSUS



| | | | Children | | | Adult Voter Population | Homes | | Estimated 2.39 Home Avg. Non- Residents |
|--|------------|-------|-----------------|-------------|--------------|------------------------------|-------|----------|--|
| | Population | | Prior School | Elementary | Secondary | | Year | Seasonal | |
| | 1990 | 2000 | 0 to 4 yrs | 5 to 14 yrs | 15 to 19 yrs | | Round | 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 | 1,855 |
| 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
Website: www.washingtoncountymaine.com
Email: wcco@midmaine.com

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 Manager: Linda Pagels-Wentworth | Phone: 255-3127 | Fax: 255-3313 |
| Sheriff: Donald G. Smith | 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, Esq. | 255-6591 | 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 |
| Email: wc_territory@msn.com | | |

**UNORGANIZED TERRITORY
WASHINGTON COUNTY**

**GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007**

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget- Positive (negative) |
|--|-------------------------|----------------|----------------|--|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Property taxes | \$ 691,724.00 | \$ 691,724.00 | \$ 685,777.57 | \$ (5,946.43) |
| Excise taxes | 133,000.00 | 133,000.00 | 197,395.41 | 64,395.41 |
| Intergovernmental revenue | 121,300.00 | 121,300.00 | 311.14 | (120,988.86) |
| Investment income | 0.00 | 0.00 | 25,518.76 | 25,518.76 |
| Other revenues | 10,200.00 | 10,200.00 | 6,385.62 | (3,814.38) |
| Total Revenues | \$ 956,224.00 | \$ 956,224.00 | \$ 915,388.50 | \$ (40,835.50) |
| EXPENDITURES | | | | |
| Roads and bridges | \$ 268,223.00 | \$ 268,223.00 | \$ 300,232.83 | \$ (32,009.83) |
| Snow removal | 350,433.00 | 350,433.00 | 334,137.23 | 16,295.77 |
| Rubbish removal | 131,394.00 | 131,394.00 | 128,212.60 | 3,181.40 |
| Fire and ambulance | 57,544.00 | 57,544.00 | 55,772.84 | 1,771.16 |
| Animal control officer | 19,327.00 | 19,327.00 | 16,102.62 | 3,224.38 |
| Cemeteries | 6,000.00 | 6,000.00 | 3,933.25 | 2,066.75 |
| Street lights | 4,700.00 | 4,700.00 | 3,420.08 | 1,279.92 |
| Polling places | 6,700.00 | 6,700.00 | 4,171.48 | 2,528.52 |
| Community projects | 17,850.00 | 17,850.00 | 9,350.00 | 8,500.00 |
| Shellfish conservation | 29,841.00 | 29,841.00 | 25,987.98 | 3,853.02 |
| Administration | 27,472.00 | 27,472.00 | 31,109.86 | (3,637.86) |
| Equipment operation | 7,500.00 | 7,500.00 | 13,885.84 | (6,385.84) |
| E-911 | 5,000.00 | 5,000.00 | 3,527.11 | 1,472.89 |
| Storage | 0.00 | 0.00 | 502.66 | (502.66) |
| Total Expenditures | \$ 931,984.00 | \$ 931,984.00 | \$ 930,346.38 | \$ 1,637.62 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 24,240.00 | 24,240.00 | (14,957.88) | (39,179.88) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | 2,760.00 | 2,760.00 | 13,000.00 | 10,240.00 |
| Operating transfers out | (112,000.00) | (112,000.00) | (20,620.34) | 91,379.66 |
| Total other financing sources | (109,240.00) | (109,240.00) | (7,620.34) | (101,619.66) |
| NET CHANGES IN FUND BALANCES | \$ (85,000.00) | \$ (85,000.00) | \$ (22,578.22) | \$ 62,421.78 |
| Fund balances - beginning | | | \$ 166,194.10 | |
| Fund balances - ending | | | \$ 143,615.88 | |

AUDIT REPORT

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

ANNUAL FINANCIAL REPORT

JUNE 30, 2007



Certified Public Accountants and Business Consultants

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 financial statements of the general and fiduciary funds of the State of Maine Unorganized Territory Education and Services Fund (UT), a fund of the State of Maine, as of and for the year ended June 30, 2007, 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 opinions 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 opinions.


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 fund of the State of Maine, and do not purport to, and do not, present fairly the financial position of the State of Maine, and the changes in financial position in conformity with accounting principles generally accepted in the United States of America. The State of Maine Unorganized Territory Education and Services Fund is a fund of the State of Maine. These fund financial statements do not include the entity-wide Statement of Net Assets, Statement of Activities, or Management Discussion and Analysis as required by accounting principles generally accepted in the United States of America. 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 financial statements referred to above present fairly, in all material respects, the financial position of the general and fiduciary funds of the State of Maine Unorganized Territory Education and Services Fund as of June 30, 2007 and the changes in financial position and the 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 January 28, 2008 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 assessing 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 financial statements that collectively comprise the State of Maine Unorganized Territory Education and Services Fund's fund financial statements. The additional information included in Exhibits A-1 through A-2 is presented for purposes of additional analysis and are not a required part of the fund financial statements. 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 "Remyn Rusten Ouellette".

January 28, 2008
South Portland, Maine

Statement 1

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

Balance Sheet

Governmental Funds - General Fund

June 30, 2007

| | General Fund |
|---|---------------------|
| ASSETS | |
| Receivables: | |
| Taxes receivable - current year | \$ 328,798 |
| Taxes receivable - prior years | 84,620 |
| Tax liens - prior years | 31,241 |
| Due from State of Maine Treasury | 5,564,280 |
| Total assets | \$ 6,008,939 |
| LIABILITIES AND FUND BALANCE | |
| Liabilities: | |
| Accounts payable and payroll withholdings | 694,917 |
| Accrued wages | 149,430 |
| Taxes paid in advance/overpaid taxes | 51,026 |
| Deferred tax revenue | 380,000 |
| Due to Education | 76,898 |
| Due to General Assistance | 4,849 |
| Total liabilities | 1,357,120 |
| Fund balance: | |
| Reserved: | |
| Encumbrances | 13,392 |
| Unreserved: | |
| Designated - Administrator | 38,981 |
| Undesignated | 4,599,446 |
| Total fund balance | 4,651,819 |
| Total liabilities and fund balance | \$ 6,008,939 |

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 Fund
For the year ended June 30, 2007

| | General Fund |
|------------------------------------|-------------------------|
| Revenues: | |
| Taxes | \$ 19,818,181 |
| Intergovernmental | 641,666 |
| Charges for services | 184,985 |
| Other | 252,824 |
| Total revenues | 20,897,656 |
| Expenditures: | |
| Current: | |
| Education | 10,783,416 |
| County reimbursements for services | 5,168,371 |
| Departmental | 1,345,366 |
| County tax | 3,399,683 |
| Total expenditures | 20,696,836 |
| Net change in fund balance | 200,820 |
| Fund balance, beginning of year | 4,450,999 |
| Fund balance, end of year | \$ 4,651,819 |

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
For the year ended June 30, 2007

| | Budget | | Actual | Variance with final budget positive (negative) |
|---|---------------|-------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Taxes | \$ 19,249,146 | 19,249,146 | 19,818,181 | 569,035 |
| Intergovernmental | 590,000 | 590,000 | 641,666 | 51,666 |
| Charges for services | 250,000 | 250,000 | 184,985 | (65,015) |
| Other | 155,000 | 155,000 | 252,824 | 97,824 |
| Total revenues | 20,244,146 | 20,244,146 | 20,897,656 | 653,510 |
| Expenditures: | | | | |
| Current: | | | | |
| Education | 12,174,098 | 10,824,207 | 10,783,416 | 40,791 |
| County reimbursements for services | 5,168,371 | 5,168,371 | 5,168,371 | - |
| Departmental | 1,443,125 | 1,453,625 | 1,345,366 | 108,259 |
| Unclassified | 3,758,552 | 3,758,552 | 3,399,683 | 358,869 |
| Total expenditures | 22,544,146 | 21,204,755 | 20,696,836 | 507,919 |
| Excess (deficiency) of revenues over (under) expenditures | (2,300,000) | (960,609) | 200,820 | 1,161,429 |
| Other financing sources (uses): | | | | |
| Subsequent appropriation - Passamaquoddy | - | 10,500 | - | (10,500) |
| Deappropriation and prior year encumbrances | - | (1,349,891) | - | 1,349,891 |
| Budgeted use of surplus | 2,300,000 | 2,300,000 | - | (2,300,000) |
| Total other financing sources (uses) | 2,300,000 | 960,609 | - | (960,609) |
| Net change in fund balance | - | - | 200,820 | 200,820 |
| Fund balance, beginning of year | | | 4,450,999 | |
| Fund balance, end of year | \$ | | 4,651,819 | |

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, 2007

| | Agency Fund - Excise Taxes |
|----------------------------------|-------------------------------|
| ASSETS | |
| Due from State of Maine Treasury | \$ 329,447 |
| Total assets | 329,447 |
| LIABILITIES | |
| Overdue payments - excise taxes | 9,901 |
| Due to Counties - excise taxes | 319,546 |
| Total liabilities | \$ 329,447 |

See accompanying notes to financial statements.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the State of Maine Unorganized Territory Education and Services Fund conform to 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 position and changes in financial position of the State of Maine Unorganized Territory Education and Services Fund (UT). This fund is a fund 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 Financial Statement 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**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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 from State of Maine Treasury.

Capital Assets – 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 two to sixty 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. No expenditure is reported in the fund statements for this time unless it is actually due and payable.

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.

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 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, 2007 fund balance reservations for outstanding encumbrances amounted to \$13,392.

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

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2007, expenditures exceeded appropriations in the following departments:

| | |
|----------------------|-----------|
| Fiscal Administrator | \$ 47,063 |
| Passamaquoddy | 216 |

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 2006 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 12% 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, 2006, 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 \$358,869 for the year ended June 30, 2007. 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 general fund.

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

PROPERTY TAX, CONTINUED

The following summarizes the 2007 levy:

| | <u>Assessed value</u> | <u>Tax rate</u> | <u>Commitment</u> |
|--|---------------------------|---------------------|--------------------------|
| Aroostook | \$ 457,342,224 | 6.96 | 3,183,102 |
| Franklin | 173,491,068 | 8.83 | 1,531,926 |
| Hancock | 122,833,401 | 6.01 | 738,229 |
| Kennebec | 2,986,291 | 7.18 | 21,442 |
| Knox | 15,280,695 | 4.72 | 72,125 |
| Lincoln | 12,118,646 | 5.05 | 61,199 |
| Oxford | 174,503,996 | 7.21 | 1,258,174 |
| Penobscot | 221,699,733 | 8.57 | 1,899,967 |
| Piscataquis | 576,972,520 | 7.25 | 4,183,051 |
| Somerset | 617,600,370 | 6.85 | 4,230,563 |
| Waldo | 1,781,740 | 5.02 | 8,944 |
| Washington | 220,983,348 | 8.82 | 1,949,073 |
| | | | 19,137,795 |
| <u>Supplemental taxes assessed</u> | | | <u>1,239,305</u> |
| | | | 20,377,100 |
| Less: Homestead reimbursement | | | 112,093 |
| Collections and abatements | | | 19,936,209 |
| <u>Balance at June 30, 2007</u> | | | <u>\$ 328,798</u> |
| Comprised of: | | | |
| Personal property taxes | | | 27,577 |
| Real estate taxes | | | 301,221 |
| <u>Balance</u> | | | <u>\$ 328,798</u> |
| Due date | | | 10/1/06 |
| Interest rate on delinquent taxes | | | 12% |
| Percent of collection | | | 98% |

PENSIONS

Plan Description

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

The System's retirement programs provide retirement benefits based on members' average final compensation and creditable service. Vesting occurs upon the earning of five years service credit or the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age is 60 or 62, determined by whether the member had at least 10 years of creditable service on June 30, 1993 (effective October 1, 1999, the prior ten-year requirement was reduced to five years by legislative action). The monthly benefit is reduced by a statutory prescribed factor for each year of age that a member is below his/her normal retirement age at retirement.

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

PENSIONS, CONTINUED

The System also provides disability and survivor benefits, which are established by statute for State employee and teacher members, and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to terminated members' accounts is set by the System's Board of Trustees and is currently 6%.

In the event that a participating entity withdraws from the System, its individual employee-members can terminate membership or remain contributing members. The participating entity remains liable for contributions sufficient to fund benefits for its already retired former employee-members; for its terminated vested members; and for those active employees, whether or not vested, who remain contributing System members.

Contributions from members and employers and earnings from investments fund retirement benefits. Employer contributions and investment earnings fund disability and death benefits. 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 but may be, and at times has been, shorter than that period.

The State of Maine is required to remit 20% of its General Fund unappropriated 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 2006 for participating entities are as follows:

| | |
|------------------|--------------|
| <u>State:</u> | |
| Employees | 7.65-8.65% |
| Employer | 15.09-45.94% |
| <u>Teachers:</u> | |
| Employees | 7.65% |
| Employer | 17.23% |

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

PENSIONS, CONTINUED

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.

CAPITAL ASSETS

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

| | Balance June 30, <u>2006</u> | <u>Additions</u> | <u>Deletions</u> | Balance June 30, <u>2007</u> |
|--|------------------------------------|------------------|------------------|------------------------------------|
| 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 | 1,003,495 | 85,965 | - | 1,089,460 |
| Total capital assets being depreciated | 6,020,266 | 85,965 | - | 6,106,231 |
| Accumulated depreciation: | | | | |
| Building and building improvements | 2,333,314 | 85,602 | - | 2,418,916 |
| Vehicles and equipment | 647,621 | 140,858 | - | 788,479 |
| Total accumulated depreciation | 2,980,935 | 226,460 | - | 3,207,395 |
| Total capital assets, net of depreciation | \$ 3,065,456 | (140,495) | - | 2,924,961 |

LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The UT is aware of the existence of several landfills which have all been closed as of June 30, 2007. 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.

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

COUNTY TAX

The following summarizes the amounts of county taxes paid to each of the counties for the year ended June 30, 2007:

| | |
|--------------|---------------------|
| Aroostook | \$ 554,700 |
| Franklin | 188,430 |
| Hancock | 63,063 |
| Kennebec | 2,822 |
| Knox | 11,055 |
| Lincoln | 12,701 |
| Oxford | 124,513 |
| Penobscot | 240,224 |
| Piscataquis | 1,013,378 |
| Somerset | 835,492 |
| Waldo | 1,810 |
| Washington | 351,495 |
| Total | \$ 3,399,683 |

OTHER EMPLOYEE BENEFITS

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 Municipal Association, Maine Teachers Association and employees of counties and municipalities and their instrumentalities. The State pays 100% of post retirement health insurance premiums for retirees who were first employed on or 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 who are not eligible for Medicare retain coverage in the same group health plan as active employees. The retiree must pay for Medicare part B coverage to be eligible to participate in the State-funded Companion Plan. 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. Effective January 1, 2006, the State contribution to retired teacher health premiums was increased to 45 percent.

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 retirees who, as active employees, participated in the Group Life Insurance Program for a minimum of 10 years. Payments of claims are made from a fund containing 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.

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

SELF-INSURANCE

A. Risk Management

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

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

General Fund

Comparative Balance Sheets

June 30, 2007 and 2006

| | 2007 | 2006 |
|---|---------------------|------------------|
| ASSETS | | |
| Taxes receivable - current year | \$ 328,798 | 798,408 |
| Taxes receivable - prior years | 84,620 | 96,253 |
| Tax liens - prior years | 31,241 | 32,670 |
| Due from State of Maine Treasury | 5,564,280 | 4,623,443 |
| Total assets | \$ 6,008,939 | 5,550,774 |
| LIABILITIES AND FUND BALANCE | | |
| Liabilities: | | |
| Accounts payable and payroll withholdings | 694,917 | 478,950 |
| Accrued wages | 149,430 | 134,878 |
| Taxes paid in advance/overpaid taxes | 51,026 | 18,947 |
| Deferred tax revenue | 380,000 | 467,000 |
| Due to Education | 76,898 | - |
| Due to General Assistance | 4,849 | - |
| Total liabilities | 1,357,120 | 1,099,775 |
| Fund balance: | | |
| Reserved: | | |
| Encumbrances | 13,392 | 104,893 |
| Unreserved: | | |
| Designated - Administrator | 38,981 | 79,978 |
| Undesignated | 4,599,446 | 4,266,128 |
| Total fund balance | 4,651,819 | 4,450,999 |
| Total liabilities and fund balance | \$ 6,008,939 | 5,550,774 |

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

For the year ended June 30, 2007

(with comparative actual amounts for the year ended June 30, 2006)

| | 2007 | | Variance positive (negative) | 2006 Actual |
|--|---------------|------------|------------------------------------|----------------|
| | Budget | Actual | | |
| Revenues: | | | | |
| Taxes: | | | | |
| Property taxes | \$ 19,249,146 | 19,731,181 | 482,035 | 19,356,097 |
| Change in deferred property taxes | - | 87,000 | 87,000 | (171,000) |
| Total taxes | 19,249,146 | 19,818,181 | 569,035 | 19,185,097 |
| Intergovernmental: | | | | |
| On-behalf payments - teachers retirement | 200,000 | 264,237 | 64,237 | 266,587 |
| Homestead reimbursement | 100,000 | 112,093 | 12,093 | 122,063 |
| State Revenue Sharing | 290,000 | 265,336 | (24,664) | 311,283 |
| Total intergovernmental | 590,000 | 641,666 | 51,666 | 699,933 |
| Charges for services: | | | | |
| Educational tuition/transportation | 250,000 | 184,985 | (65,015) | 167,485 |
| Total charges for services | 250,000 | 184,985 | (65,015) | 167,485 |
| Other: | | | | |
| Miscellaneous | 55,000 | 147,051 | 92,051 | 182,542 |
| Education--trust | 100,000 | 105,773 | 5,773 | 100,673 |
| Total other | 155,000 | 252,824 | 97,824 | 283,215 |
| Total revenues | 20,244,146 | 20,897,656 | 653,510 | 20,335,730 |
| Expenditures: | | | | |
| Education: | | | | |
| General operations | 6,908,616 | 7,201,748 | (293,132) | 7,250,100 |
| Salaries and benefits | 2,685,668 | 2,584,143 | 101,525 | 2,522,814 |
| Professional services | 475,196 | 425,484 | 49,712 | 327,588 |
| Travel expenses | 52,584 | 37,548 | 15,036 | 28,521 |
| Vehicle operation | 142,080 | 123,394 | 18,686 | 132,817 |
| Utility services | 56,134 | 79,239 | (23,105) | 72,753 |
| Rents | 1,130 | 2,258 | (1,128) | 364 |
| Repairs | 45,000 | 35,734 | 9,266 | 30,370 |
| Insurance | 22,143 | 27,358 | (5,215) | 28,119 |
| Fuel | 81,432 | 89,775 | (8,343) | 96,978 |
| Supplies | 97,000 | 89,577 | 7,423 | 5,314 |
| Capital improvements - general | 85,966 | 85,965 | 1 | 173,004 |
| Other | 171,258 | 1,193 | 170,065 | 62,527 |
| Total education | 10,824,207 | 10,783,416 | 40,791 | 10,731,269 |

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

| | 2007 | | Variance positive (negative) | 2006 Actual |
|---|-------------|------------------|------------------------------------|------------------|
| | Budget | Actual | | |
| Expenditures, continued: | | | | |
| County reimbursements for services: | | | | |
| Aroostook | \$ 772,375 | 772,375 | - | 676,752 |
| Franklin | 625,146 | 625,146 | - | 600,716 |
| Hancock | 159,917 | 159,917 | - | 130,808 |
| Kennebec | 6,585 | 6,585 | - | 5,977 |
| Oxford | 428,846 | 428,846 | - | 408,363 |
| Penobscot | 773,520 | 773,520 | - | 722,554 |
| Piscataquis | 894,323 | 894,323 | - | 724,671 |
| Somerset | 815,936 | 815,936 | - | 840,286 |
| Washington | 691,723 | 691,723 | - | 499,615 |
| Total county reimbursements for services | 5,168,371 | 5,168,371 | - | 4,609,742 |
| Departmental: | | | | |
| Fiscal Administrator | 118,207 | 165,270 | (47,063) | 161,311 |
| Assessments | 739,706 | 698,939 | 40,767 | 710,884 |
| Computer assisted mass appraisal system | - | - | - | 72,293 |
| Forest fire service | 160,000 | 72,381 | 87,619 | 110,905 |
| General assistance | 72,250 | 49,587 | 22,663 | 49,671 |
| Passamaquoddy | 10,500 | 10,716 | (216) | 9,110 |
| Land Use Regulation Commission | 352,962 | 348,473 | 4,489 | 357,377 |
| Total departmental | 1,453,625 | 1,345,366 | 108,259 | 1,471,551 |
| Unclassified: | | | | |
| County tax | 3,399,683 | 3,399,683 | - | 3,321,397 |
| Overlay | 358,869 | - | 358,869 | - |
| Total unclassified | 3,758,552 | 3,399,683 | 358,869 | 3,321,397 |
| Total expenditures | 21,204,755 | 20,696,836 | 507,919 | 20,133,959 |
| Excess (deficiency) of revenues over (under) expenditures | (960,609) | 200,820 | 1,161,429 | 201,771 |
| Other financing sources: | | | | |
| Subsequent appropriation - Passamaquoddy | 10,500 | - | (10,500) | - |
| Deappropriation and prior year encumbrances | (1,349,891) | - | 1,349,891 | - |
| Budgeted use of surplus - cost component | 2,300,000 | - | (2,300,000) | - |
| Total other financing sources | 960,609 | - | (960,609) | - |
| Net change in fund balance | - | 200,820 | 200,820 | 201,771 |
| Fund balance, beginning of year | | 4,450,999 | | 4,249,228 |
| Fund balance, end of year | \$ | 4,651,819 | | 4,450,999 |

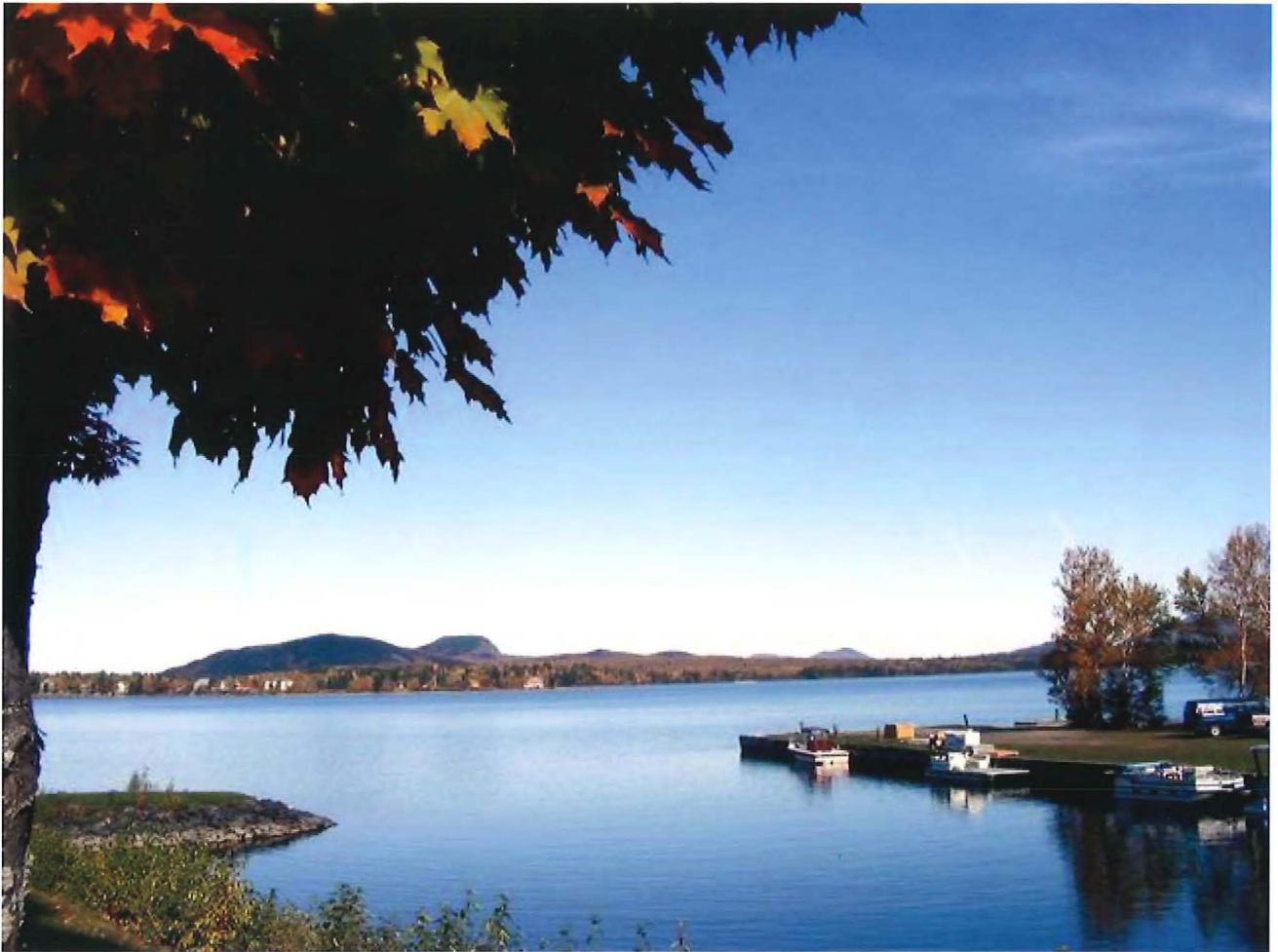


PHOTO BY DOREEN SHEIVE

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

CHANGE SERVICE REQUESTED

PRSRT STD
US POSTAGE PAID
PERMIT NO. 8
AUGUSTA, MAINE