

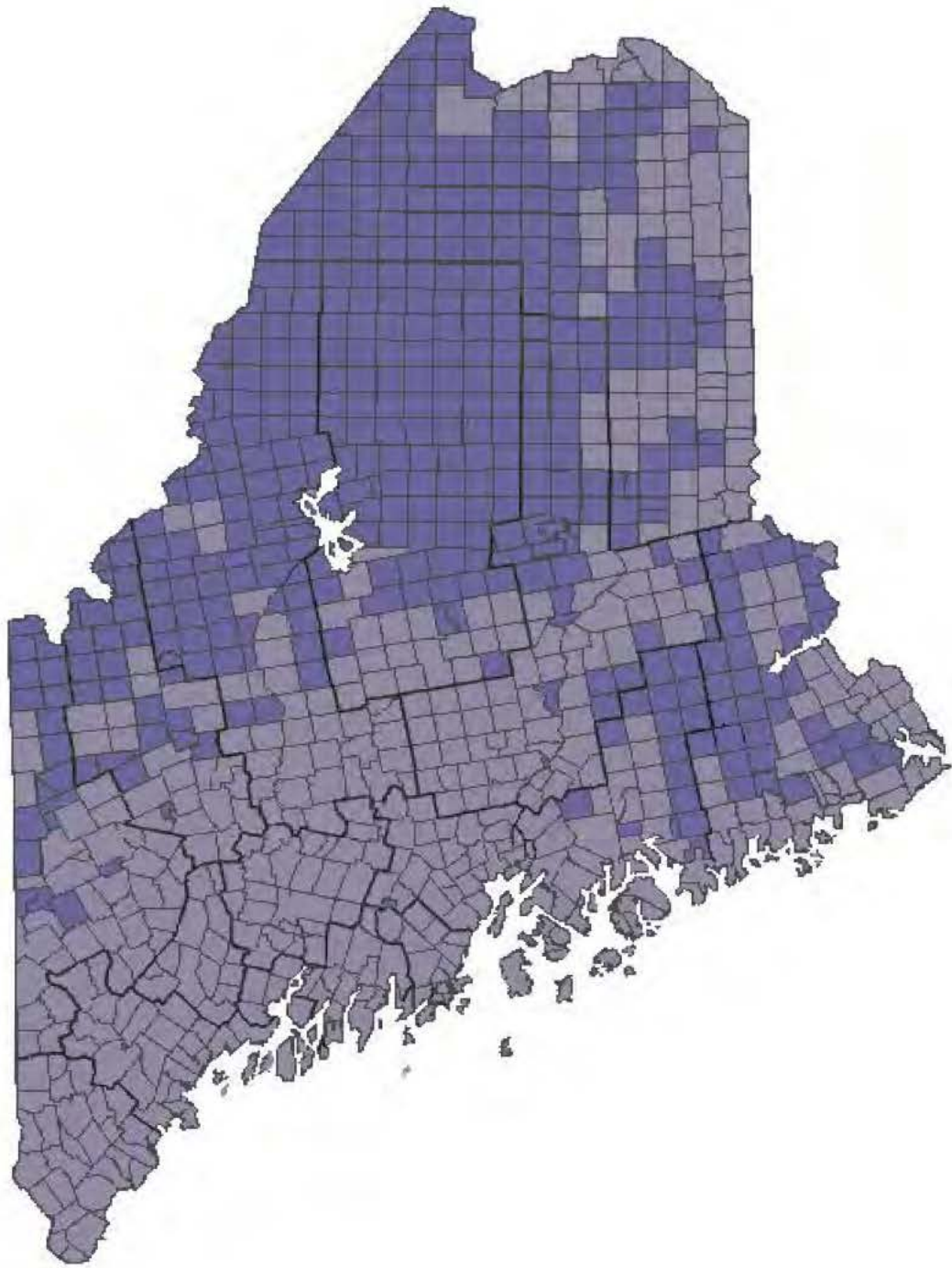
# MAINE STATE LEGISLATURE

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# UNORGANIZED TERRITORY



Fiscal Year 2008 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, 1-800-442-6003.

**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:

By the time you receive this report, I will have retired as your Fiscal Administrator. It has been a pleasure and a challenge serving in this capacity for almost seventeen years. I have always tried to keep your best interests in mind at all times. I wish you all the very best in the coming years.

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 actions 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 Rockwood Elementary School closed at the end of the school year in June. Also, the Education Division of the Unorganized Territory received legislative authority to either lease or sell the Benedicta School.

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 the people who work for you.

Doreen L. Sheive  
Fiscal Administrator of the Unorganized Territory

August, 2009

# UNORGANIZED TERRITORY ANNUAL REPORT

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# GENERAL INFORMATION



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# UNORGANIZED TERRITORY TAX DISTRICT

## GENERAL INFORMATION

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The unorganized territory is presently comprised of the following:

- 9,292,272 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 420 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 thirteen of the sixteen counties in the State of Maine. However, municipal type services are only required in nine of these twelve counties.
- In FY08 the municipal type services were contracted at the county level at a cost to the unorganized territory taxpayers of \$5.3 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 \$9.5 million. In addition, the unorganized territory taxpayers paid approximately \$3.8 million in county taxes.

The unorganized territory does not receive school subsidy nor tree growth reimbursement from the State of Maine.

## **STATE SERVICES**

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

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

**Department of Administrative and Financial Services, Revenue Services, Property Tax Division** – Responsible for the assessment and collection of property taxes for the 420 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 (LURC)**– 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 1060 students residing in the unorganized territory. Of these 1060 students, 912 are tuitioned to local school units and 148 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



# **FIRST REGULAR SESSION OF THE 124th LEGISLATURE**

## **Legislation that passed with an impact on the unorganized territory**

### **LAW**

Chapter 7 of the Private and Special Laws  
An Act to change the Name of Township 16,  
Range 4, WELS, to Madawaska Lake

Chapter 7 of the Resolves of 2009 –  
Resolve, Authorizing the State Tax Assessor  
To Convey the Interest of the State in  
Certain Real Estate in the Unorganized  
Territory

Chapter 16 of the Public Laws of 2009 – An  
Act to Amend the Occupancy Limits for  
Campsites in the Unorganized Territories

Chapter 111 of the Public Laws of 2009 –  
An Act to Conform Building Standards in  
the Unorganized Territories with Federal  
Emergency Management Agency  
Requirements

Chapter 35 of the Resolves of 2009 --  
Resolve, to Develop a Management Plan for  
the Nonwildlife Components of Swan Island  
and Little Swan Island in Perkins Township,  
Sagadahoc County.

### **IMPACT**

Allows for a referendum vote in Township  
16, Range 4, WELS to change the township  
name to Madawaska Lake

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

Amends the law that limits occupancy in a  
campsite under the jurisdiction of LURC to  
change the occupancy limit from 90  
consecutive days to 120 days in a calendar  
year.

Requires LURC to report to the Joint  
Standing Committee on Agriculture,  
Conservation and Forestry no later than  
January 15, 2010 on revisions to the  
commission's rules to implement  
permitting for normal maintenance and  
repairs of structures located in areas of  
special flood hazard.

Creates a stakeholder group to report no  
later than February 1, 2010 to the Joint  
Standing Committee on Inland Fisheries  
and Wildlife with regard to evaluating  
the options available to manage the  
nonwildlife components of Swan Island  
and Little Swan Island in Perkins  
Township, Sagadahoc County.

## **LAW**

Chapter 401 of the Public Laws of 2009 --  
An Act to Clarify Land Use Regulation in  
Unorganized and Deorganized Townships

Chapter 213 of the Public Laws of 2009 --  
An Act Making Unified Appropriations and  
Allocations for the Expenditures of State  
government, General Fund and Other Funds,  
and Changing Certain Provisions of the Law  
Necessary to the Proper Operations of State  
Government for the Fiscal Years Ending  
June 30, 2009, June 30, 2010, and June 30,  
2011

Chapter 10 of the Resolves of 2009 --  
Resolve, Authorizing the Commissioner of  
Administrative and Financial Services to  
Sell or Lease the Interests of the State in  
Certain Real Property Located at 17 School  
Street in Benedicta, Aroostook County

Chapter 328 of the Public Laws of 2009 --  
An Act to Increase the Number of Members  
of the Maine Land Use Regulation  
Commission who reside in the  
Commission's Jurisdiction

Chapter 85 of the Public Laws of 2009 --  
An Act to Amend the Laws Governing the  
Allowable Uses of Tax Increment Financing  
Funds

## **IMPACT**

Clarifies the purpose of land use  
regulation in the unorganized and  
deorganized townships of the State by  
confirming that such regulation is for the  
benefit of the property owners and  
residents of these areas as well as for the  
public benefit.

Changes the percentage of the equalized  
state valuation for the Unorganized  
Territory Tax District to be used to fund  
LURC services in the Unorganized  
Territory from .013% to .014%.

Authorizes the lease and eventual sale of  
the Benedicta School in Benedicta  
Township, Aroostook County

Increases the number of members from  
two to three who must be residents of the  
commission's jurisdiction.

Allow the costs of planning, design,  
construction, maintenance, grooming  
and improvements to new or existing  
recreational trails deemed significant to  
promote economic development.

## **LAW**

Chapter 13 of the Private and Special Laws – 2009 An Act to Rename Certain Unorganized Townships in Washington County

Chapter 375 of the Public Laws of 2009- An Act to Amend the Review and Approval Process of the Comprehensive Land Use Plan

Chapter 71 of the Resolves of 2009 -- Resolve, to Require a Study of Economic Development Incentives in the Unorganized Territory

Chapter 303 of the Public Laws of 2009 An Act to Establish Municipal Cost Components for Unorganized Territory Services to be Rendered in Fiscal Year 2009-2010 and to Make Other Changes Related to the Municipal Cost Components

## **IMPACT**

Allows the Washington County Commissioners to rename five townships in the unorganized territory of Washington County

Requires the submission of the tentative plan to the joint standing committee of the Legislature having jurisdiction over conservation matters at least thirty days prior to the commission's final vote.

Creates a stakeholder's group to consider Tan Increment Financing (TIFs) in the unorganized territory and to report the findings and recommendations to the Joint Standing Committee on Taxation by January 15, 2010.

Annual tax levying legislation for services provided by the State and certain counties.

ANALYSIS OF MUNICIPAL COST COMPONENTS ET AL  
FIVE YEAR COMPARISON ENDED JUNE 30, 2010

		<u>2005-2006</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>	<u>2009-2010</u>	<u>Increase (-)Decrease</u>
Fiscal Administrator	\$	118,207	\$ 118,207	0.00%	\$ 192,820	63.12%	\$ 198,294	2.84%	208,711	\$ 4.24%
Education		11,918,245	12,174,098	2.18%	12,207,321	0.27%	11,883,253	-2.65%	13,857,281	18.61%
Forest Fire Service		160,000	160,000	0.00%	160,000	0.00%	160,000	0.00%	160,000	0.00%
General Assistance		72,250	72,250	0.00%	66,000	-8.65%	62,000	-6.06%	59,000	-4.84%
Assessments		872,688	739,708	9.96%	786,871	3.67%	799,852	4.30%	824,349	3.08%
L.U.R.C.		350,332	352,962	0.75%	364,286	3.21%	404,589	11.06%	487,977	20.61%
Total State Agencies		13,289,722	13,617,223	2.46%	13,757,298	1.03%	13,507,988	-1.81%	15,595,298	15.45%
Minus Revenue Deductions		-3,295,000	-3,295,000	0.00%	-4,295,000	30.35%	-3,995,000	-6.98%	-950,000	-76.22%
Total Tax Assessment for State Services		<u>9,994,722</u>	<u>10,322,223</u>	<u>3.28%</u>	<u>9,462,298</u>	<u>-8.33%</u>	<u>9,512,988</u>	<u>0.54%</u>	<u>14,645,298</u>	<u>53.95%</u>
Aroostook	T	537,918	554,700	3.12%	580,447	4.64%	567,317	-2.26%	600,522	5.85%
	S	878,752	772,375	14.13%	799,476	3.51%	822,638	2.90%	885,417	7.63%
Franklin	T	172,926	188,430	8.97%	195,248	3.62%	203,918	4.44%	327,813	60.68%
	S	800,718	825,148	4.07%	804,808	-3.25%	853,984	8.13%	664,825	-13.63%
Hancock	T	65,376	63,063	-3.54%	65,257	3.48%	67,939	4.11%	66,208	-2.55%
	S	130,808	159,917	22.25%	194,341	21.63%	164,925	-15.14%	154,505	-6.32%
Kennebec	T	3,014	2,822	-6.37%	3,227	14.35%	3,027	-6.20%	3,468	14.57%
	S	5,977	6,585	10.17%	306	-95.35%	881	187.91%	872	-1.02%
Knox	T	10,076	11,055	9.72%	13,597	22.99%	14,753	8.50%	16,157	9.52%
	S	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Lincoln	T	7,798	12,701	62.88%	13,204	3.96%	13,756	4.18%	13,728	-0.20%
	S	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Oxford	T	107,402	124,513	15.93%	139,451	12.00%	159,368	14.28%	167,785	5.28%
	S	408,363	428,846	5.02%	441,047	2.85%	459,128	4.10%	480,525	4.66%
Penobscot	T	232,744	240,224	3.21%	263,435	9.66%	286,295	8.68%	298,115	4.13%
	S	722,554	773,520	7.05%	832,068	7.57%	857,695	3.08%	885,380	3.23%
Piscataquis	T	1,021,062	1,013,378	-0.75%	954,976	-5.76%	964,774	1.03%	990,556	2.67%
	S	724,671	894,323	23.41%	901,537	0.81%	1,146,517	27.06%	1,389,350	21.28%
Somerset	T	791,928	835,492	5.50%	1,157,483	38.54%	2,403,361	107.64%	1,738,314	-27.67%
	S	840,286	815,936	-2.90%	840,005	2.95%	864,474	2.91%	888,306	2.76%
Waldo	T	1,580	1,810	16.03%	1,902	5.08%	2,763	45.27%	3,178	14.95%
	S	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Washington	T	369,593	351,495	-4.90%	370,499	5.41%	379,553	2.44%	353,339	-6.91%
	S	499,615	891,723	38.45%	711,759	2.90%	686,371	-3.57%	762,597	11.11%
Total Taxes		<u>3,321,397</u>	<u>3,399,683</u>	<u>2.36%</u>	<u>3,758,728</u>	<u>10.56%</u>	<u>5,066,824</u>	<u>34.80%</u>	<u>4,578,981</u>	<u>-9.63%</u>
Total Services		<u>4,609,742</u>	<u>5,168,371</u>	<u>12.12%</u>	<u>5,325,347</u>	<u>3.04%</u>	<u>5,655,611</u>	<u>6.20%</u>	<u>6,011,777</u>	<u>6.30%</u>
Total County Taxes/Services Overlay		<u>7,931,139</u>	<u>8,568,054</u>	<u>8.03%</u>	<u>9,084,073</u>	<u>6.02%</u>	<u>10,722,435</u>	<u>18.04%</u>	<u>10,590,758</u>	<u>-1.23%</u>
		<u>220,477</u>	<u>358,869</u>	<u>62.77%</u>	<u>349,886</u>	<u>-2.50%</u>	<u>363,021</u>	<u>3.75%</u>	<u>214,883</u>	<u>-40.81%</u>
Tax Assessment		<u>18,146,338</u>	<u>19,249,148</u>	<u>6.08%</u>	<u>18,896,257</u>	<u>-1.83%</u>	<u>20,598,444</u>	<u>9.01%</u>	<u>25,450,939</u>	<u>23.56%</u>

## UNORGANIZED TERRITORY MILL RATE ANALYSIS

County	FY93	FY94	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	*FY03	*FY04	**FY05	FY06	*FY07	FY08	FY09	***FY10
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	0.00825
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	0.00885
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	0.00670
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	0.00642
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	0.00631
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	0.00636
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	0.00860
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	0.01055
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	0.00951
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	0.00906
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	0.00704
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	0.00930

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	0.005151
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\*Revaluation

\*\*Waterfront revaluation

\*\*\*First year of windmill TIFs in Franklin and Washington Counties

**UNORGANIZED TERRITORY COUNTY TOTALS  
FISCAL YEAR 2010**

**REAL ESTATE**

<u>COUNTY</u>	<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$ 475,583,479	0.00825	\$ 3,923,564
Franklin	211,472,965	0.00885	1,871,536
Hancock	146,919,701	0.00670	984,362
Kennebec	3,590,579	0.00642	23,052
Knox	15,196,157	0.00631	95,888
Lincoln	12,302,856	0.00636	78,246
Oxford	196,658,293	0.00860	1,691,261
Penobscot	228,198,662	0.01055	2,407,496
Piscataquis	560,768,055	0.00951	5,332,904
Somerset	664,638,466	0.00906	6,021,625
Waldo	1,601,830	0.00704	11,277
Washington	269,018,615	0.00930	2,501,873
<b>TOTAL</b>	<b>\$ 2,785,949,658</b>		<b>\$ 24,943,083</b>

**PERSONAL PROPERTY**

<u>COUNTY</u>	<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$ 4,591,775	0.00825	\$ 37,882
Franklin	30,435,050	0.00885	269,350
Hancock	261,350	0.00670	1,751
Kennebec	186,470	0.00642	1,197
Knox	11,000	0.00631	69
Lincoln	16,000	0.00636	102
Oxford	1,379,480	0.00860	11,864
Penobscot	1,194,920	0.01055	12,606
Piscataquis	2,526,295	0.00951	24,025
Somerset	13,659,452	0.00906	123,755
Waldo	171,700	0.00704	1,209
Washington	2,585,635	0.00930	24,046
<b>TOTAL</b>	<b>57,019,127</b>		<b>507,857</b>

**Total Valuations**  
**Total Taxes**

2,842,968,785  
25,450,939

# 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](mailto: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 1<sup>st</sup> of each year, shall obtain a license from the dog recorder in the unorganized territory where the dog or wolf hybrid is kept or, in the absence of a duly authorized dog recorder, from a dog recorder in the nearest municipality or unorganized territory in the same county where the dog or wolf hybrid is kept.

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

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

***Licensing fees-***            \$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 31<sup>st</sup> of each year.

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

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

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

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

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

**AROOSTOOK COUNTY**

<b><u>Township</u></b>	<b><u>Licensing Location</u></b>	<b><u>Tax Collector Phone</u></b>
BENEDICTA	SHERMAN	365-4260
CONNOR	CARIBOU	493-3324
CROSS LAKE	SAINT AGATHA	543-7305
E TOWNSHIP	BLAINE	425-2611
MADAWASKA LAKE TWP –PART OF)	CARIBOU	493-3324
MADAWASKA LAKE TWP – PART OF)	STOCKHOLM	896-5659
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 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**

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

## **KENNEBEC COUNTY**

UNITY TOWNSHIP	UNITY	948-3763
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## **LINCOLN COUNTY**

MUSCONGUS ISLAND (LOUDS ISLAND)	BRISTOL	563-6180
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## **OXFORD COUNTY**

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

## **PENOBSCOT COUNTY**

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

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

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

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

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

## **PISCATAQUIS COUNTY**

BARNARD	BROWNVILLE	965-8639
BLANCHARD	MONSON	997-3641
EBEEMEE	BROWNVILLE	965-8639
ELLIOTTSVILLE	WILLIMANTIC	997-3379
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**

<b><u>Township</u></b>	<b><u>Licensing Location</u></b>	<b><u>Tax Collector Phone</u></b>
BERRY	EAST MACHIAS	255-8598
BIG LAKE	PRINCETON	796-2744
BROOKTON	DANFORTH	448-2321
CATHANCE	EAST MACHIAS	255-8598
CENTERVILLE	EAST MACHIAS	255-8598
DAY BLOCK	WESLEY	255-8859
*EDMUNDS	EDMUNDS	726-4674
*MARION	EDMUNDS	726-4674
T1 R3 TS (LAMBERT LAKE)	VANCEBORO	788-3877
T10 R3 NBPP (FOREST CITY)	DANFORTH	448-2321
T18 MD	WESLEY	255-8859
T19 ED	EAST MACHIAS	255-8598
T26 ED	WESLEY	255-8859
T29 MD (DEVEREAUX)	GREAT POND	584-5860
T30 MD	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

<b>FRANKLIN COUNTY:</b>	Franklin County Sheriff's Department	(800) 773-2680
	• Non-emergency number	778-2680
	Julie Magoon, County Clerk	778-6614
	Franklin County Animal Shelter	778-2638
<b>HANCOCK COUNTY:</b>	Ken Monroe (ACO)	422-3124
<b>KENNEBEC COUNTY:</b>	Kennebec County Sheriff's Department	(800) 498-1930
	• Non-emergency number	623-3614
	Robert Devlin, County Administrator	622-0971
<b>OXFORD COUNTY:</b>	Oxford County Sheriff's Department	(800) 733-1421
	• Non-emergency number	743-9554
	Danny Paine (ACO)	674-2592
	Carole G. Fulton, County Administrator	743-6359
<b>PENOBSCOT COUNTY:</b>	Don Madden, Road Agent	942-8566
	Penobscot County Regional Dispatch	942-8566
	• After business hours	945-4636
<b>PISCATAQUIS COUNTY:</b>	Joseph Guyotte (ACO)	564-2187
		Cell: 343-2267
<b>SOMERSET COUNTY:</b>	Somerset County Sheriff's Department	(800) 452-1933
	• Non-emergency number	474-9591
	Kent Stevens (ACO)	431-3641
	Robin Weeks, County Administrator	474-9861
<b>WASHINGTON COUNTY:</b>	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, 5<sup>th</sup> Floor**  
**23 State House Station**  
**Augusta, ME 04333-0023**  
**Phone - (207) 624-6892**  
**Fax – (207) 624-6891**  
**Email – [shelley.b.lane@maine.gov](mailto: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 four elementary schools with a total enrollment of 148 pupils. These schools are:

### **Edmunds Consolidated School**

21 Harrison Road  
Dennysville 04628  
Telephone: (207) 726-4478  
Fax: (207) 726-0932  
Principal: Martha Livingstone  
Enrollment: 75 (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 Dechaine  
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: 16 (Pre-K- Sixth grade)

### **Kingman Elementary School**

25 Park Street  
Kingman 04451  
Telephone: (207) 765-2500  
Fax: (207) 765-2008  
Principal: Debbie Wood  
Enrollment: 15 (Pre-K - Fifth grade)

The staff necessary for the operation of the unorganized territory elementary schools, which have a total enrollment of 148 pupils, include two principals, two principal/teachers, 16 teachers, two special education teachers, two Education technicians, two teacher-aides, two guidance counselors, two secretaries, six bus drivers/janitors and four cooks. Transportation for these schools is provided through the operation of 14 buses. In addition, 912 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 <b><i>Penobscot County</i></b> ); T1 R9 WELS (Ambejeus Lake) ( <b><i>Piscataquis County</i></b> )
Regina Campbell	T2 R1 BKP WKR (Lexington) ( <b><i>Somerset County</i></b> )
Barbara Dechaine	Madawaska Lake Twp, Cross Lake, T17 R3 WELS, T17 R4 WELS (Sinclair), T14 R6 WELS ( <b><i>Aroostook County</i></b> )
Shelley Lane	T1 R3 TS (Lambert Lake), Brookton ( <b><i>Washington County</i></b> ); Prentiss, T2 R7 WELS (Soldiertown), T5 R7 WELS (Upper Shin Pond), T2 R6 WELS Herseytown ( <b><i>Penobscot County</i></b> ); TA R5 WELS (Molunkus), T2 R4 WELS, Benedicta, Silver Ridge ( <b><i>Aroostook County</i></b> )
Martha Livingstone	Edmunds, Marion, Cathance Twp, Big Lake Twp, Day Block Twp, Trescott ( <b><i>Washington County</i></b> )
Cathy Marshall	All unorganized territory north of T10 R4 WELS (Squapan), including Connor ( <b><i>Aroostook County</i></b> )
David Murphy	Albany, Milton, Mason, Township C ( <b><i>Oxford County</i></b> )
MSAD 58	Coburn Gore, T2 R6 WBKP (Chain of Ponds), T2 R3 WBKP (Lang), Freeman, Salem, T4 R3 BKP WKR (Wyman), T2 R5 WBKP (Alder Stream), Madrid ( <b><i>Franklin County</i></b> ); T4 R3 WBKP (Lower Cupsuptic) ( <b><i>Oxford County</i></b> )
Alan Smith	Greenfield ( <b><i>Penobscot County</i></b> )
Kenneth Smith	Concord, T2 R4 BKP EKR (East Moxie), T2 R5 BKP EKR (Squaretown), Misery Gore ( <b><i>Somerset County</i></b> )

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

**CONTACT: 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**

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](mailto: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 2008, 78 forest fires effecting 39.33 acres occurred in the unorganized territory from the following causes:

Campfires - 11  
Debris Burning - 6  
Arson - 2  
Lightning - 25  
Machine Use -30  
Miscellaneous - 4

*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](mailto: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><b>AGENT/MUNICIPALITY</b></u>	<u><b>TOWNSHIP</b></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	Big Lake (in <i>Washington County</i> )
Joyce Hoyt (743-9848) 33 Hill Street South Paris 04281	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	Cathance, Edmunds, Marion, Trescott, (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

Brownville  
965-2561

Burlington  
732-3985

Caribou  
493-3324

Columbia Falls  
483-4067

Ellsworth  
667-2563

**TOWNSHIP**

Cross Lake, Madawaska Lake, T17  
R4 WELS (Sinclair, Long Lake  
Shore) (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*)

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

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

Connor (in *Aroostook County*)

Centerville (in *Washington County*)

Fletchers Landing (in *Hancock  
County*)

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

Eustis  
246-4401

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

Gilead  
836-2115

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

Greenville  
695-2421

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

Jackman  
668-2111

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

Linneus  
532-6182

TA R2 WELS (in *Aroostook  
County*)

Medway  
746-9531

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

Millinocket  
723-7000

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

Milo  
943-2202

Orneville (in *Piscataquis County*)

Monson  
997-3641

Blanchard, Elliottsville (in  
*Piscataquis County*)

New Portland  
628-4441

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

Phillips  
639-3561

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

Springfield  
738-2176

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

**AGENT/MUNICIPALITY**

**TOWNSHIP**

Stockholm  
896-5659

Topsfield  
796-5157

Unity  
948-3763

Van Buren  
868-2886

Wilton  
645-4961

Winterville Plantation  
444-6460

Madawaska Lake (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*)

T15 R6 (in *Aroostook 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](mailto: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:

<b><u>Main LURC Office</u></b>	287-2631	<b><u>Downeast Regional Office</u></b>	941-4052
22 State House Station		106 Hogan Road, Suite 7	
4 <sup>th</sup> Floor Harlow Building		Bangor 04401	
East Side Campus		<i>Serving Hancock, Kennebec, Sagadahoc, and</i>	
18 Elkins Lane		<i>Washington Counties, and coastal islands in</i>	
Augusta 04333-0022		<i>LURC jurisdiction.</i>	
<b><u>Ashland Regional Office</u></b>	435-7963	<b><u>East Millinocket Regional Office</u></b>	746-2244
45 Radar Road		191 Main Street	
Ashland 04732-3600		East Millinocket 04430	
<i>Serving Aroostook County northwest of</i>		<i>Serving Penobscot, southern Aroostook,</i>	
<i>Interstate 95, and northern Penobscot</i>		<i>and portions of Piscataquis Counties.</i>	
<i>County.</i>			
<b><u>Greenville Regional Office</u></b>	695-2466	<b><u>Rangeley Regional Office</u></b>	864-5064
43 Lakeview Street, PO Box 1107		66 Dallas Hill Road, PO Box 887	
Greenville 04441-1107		Rangeley 04970-0887	
<i>Serving Piscataquis and Somerset</i>		<i>Serving Franklin and Oxford Counties.</i>	
<i>Counties.</i>			

The Maine Land Use Regulation Commission is governed by a seven-member independent decision-making body, with members appointed by the Governor, subject to review by the Joint Standing Committee on Agriculture, Conservation and Forestry, and approval by the Legislature. Two members must be residents of the Commission's jurisdiction. Commissioners serve four-year staggered terms. The current Commissioners are: E. Bart Harvey III, Chair, Gwen Hilton, Rebecca Kurtz, Edward B. 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 continued in reviewing and redrafting of the comprehensive land use plan with hosting eight public workshops and hearings in mid-spring of 2008. Also, work on reviewing the proposed Moosehead Lake concept plan from Plum Creek continued with the Commission hosting over 300 hours of public hearings throughout the State last winter. Staff also approved two large grid scale wind energy developments in the western and downeast areas of the Commission's jurisdiction. A revised fee schedule for applications and petitions and general administrative services were adopted. 825 permit applications were accepted for processing, and 850 permit applications were processed. There were 88 permit applications pending at the end of the fiscal year. Staff reached resolution on 30 enforcement cases within the fiscal year. 819 notifications were processed for forest management activities. 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 firsthand for permitting, education, compliance, and enforcement needs.

The following publications are available 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](http://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](mailto: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 2008 was \$1,158,211.

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

### **AROOSTOOK COUNTY**

#### **COLLECTOR**

#### **TOWNSHIP\***

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

T10 R4 WELS (Squapan), T11 R4  
WELS, T11 R13 WELS, Clayton Lake,  
T12 R13 WELS, 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

## **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

Madawaska Lake, 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

## **FRANKLIN COUNTY**

### **COLLECTOR**

### **TOWNSHIP\***

Mary Dunham (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

## **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, 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)

**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)

**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, Elliotsville

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)

## **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**

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

Edmunds

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

T29 MD (Devereaux)

**WASHINGTON COUNTY(cont'd)**

**COLLECTOR**

**TOWNSHIP\***

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

Berry, Cathance, Marion, T19 ED

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 (796-2744)  
Town of Princeton  
PO Box 408  
Princeton, ME 04668-0408

Big Lake

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

Berry, Day Block, Greenlaw Chopping,  
T18 MD, T19 MD, T26 ED, T30 MD,  
T36MD

***Please refer to the following list for your township's 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\***

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

### **FRANKLIN COUNTY\***

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 (STETSON TOWN)	TOWN OF RANGELEY
07828	T4 R3 BKP WKR (WYMAN)	TOWN OF EUSTIS

**HANCOCK COUNTY\***

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

**KENNEBEC COUNTY\***

11801	UNITY	TOWN OF UNITY
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**LINCOLN COUNTY\***

15801	HIBBERTS GORE	LINCOLN COUNTY TREASURER
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**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

**PISCATAQUIS COUNTY\***

<b>Legal Residence</b>	<b>Township</b>	<b>Authorized</b>
<b>Code</b>		<b>Excise Tax Collector</b>
21030	BARNARD	TOWN OF BROWNVILLE
21040	BLANCHARD	TOWN OF MONSON
21806	DAYS ACADEMY GRANT	TOWN OF SHIRLEY
21853	EBEEMEE (FORMERLY T5 R9 NWP)	TOWN OF BROWNVILLE
21080	ELLIOTTSVILLE	TOWN OF 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

**SOMERSET COUNTY (cont)\***

<b>Legal Residence</b>		<b>Authorized</b>
<b>Code</b>	<b>Township</b>	<b>Excise Tax Collector</b>
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\***

29340	BIG LAKE	TOWN OF PRINCETON
29801	BROOKTON	TOWN OF DANFORTH
29330	CATHANCE	TOWN OF EAST MACHIAS
29080	CENTERVILLE	TOWN OF COLUMBIA FALLS
29827	DAY BLOCK	TOWN OF WESLEY
29804	EDMUNDS	ROBERTA SEELEY, EDMUNDS TWP.
29825	GREENLAW CHOPPING	TOWN OF WESLEY
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
29821	T19 MD	TOWN OF WESLEY
29822	T24 MD	TOWN OF COLUMBIA FALLS
29828	T36 MD	TOWN OF WESLEY

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

<b><u>Location</u></b>	<b><u>Address</u></b>	<b><u>Phone/fax</u></b>
Augusta	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	364 Maine Mall Road, Box 704	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*

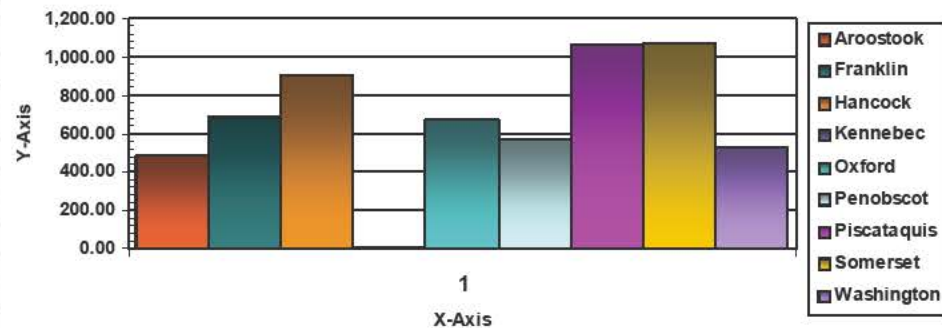
# COUNTY SERVICES



**UNORGANIZED TERRITORY INFORMATION**  
**FISCAL YEAR 2007-2008**

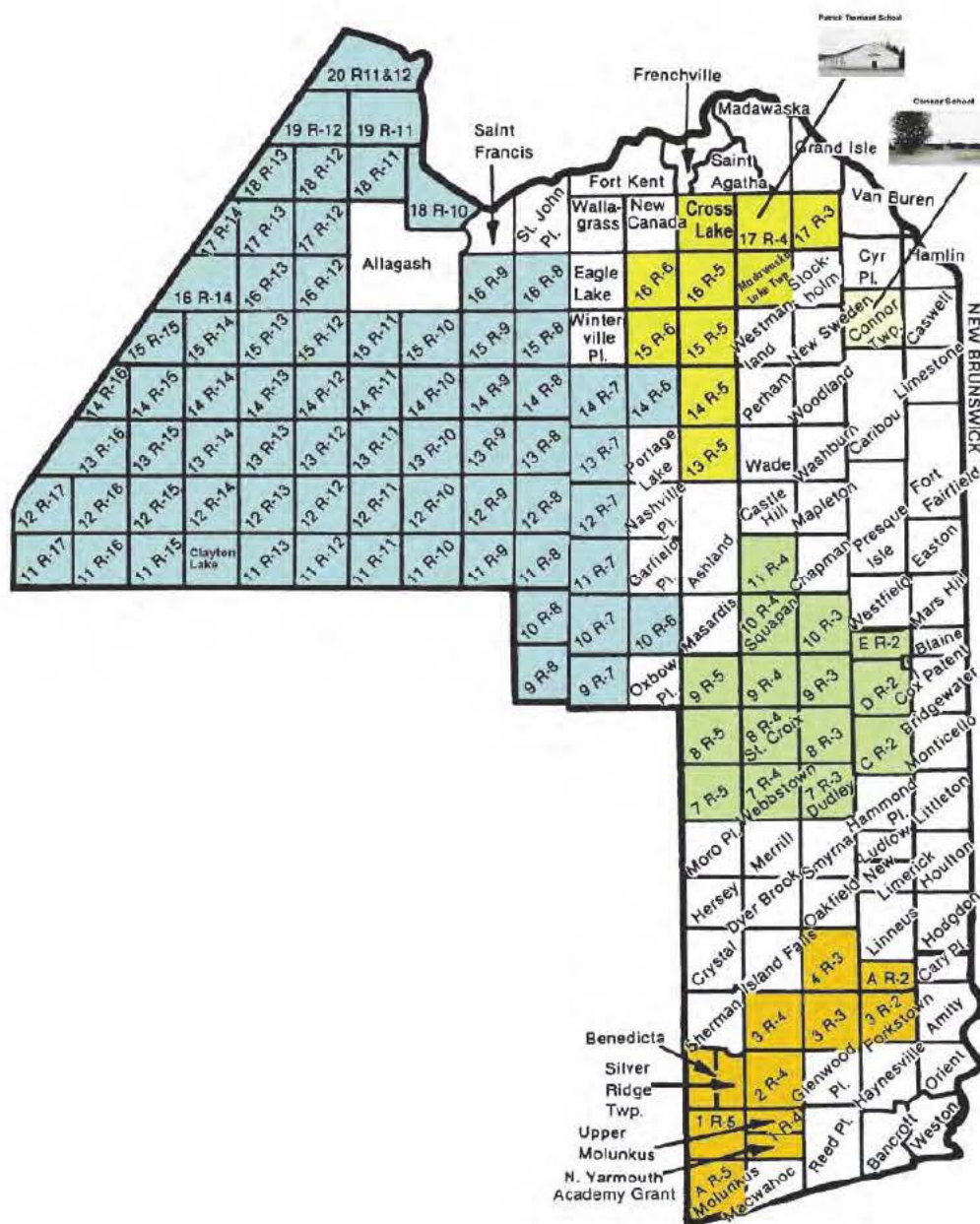
	2000							FY2007-2008	
<u>County</u>	<u>Resident Population</u>	<u>Number of Building Accts</u>	<u>Total Acreage</u>	<u>Miles of Road</u>		<u>Taxable Valuation</u>	<u>% of Total Valuation</u>	<u>County Services Tax Assessment</u>	<u>Cost Per Capita</u>
				<u>Summer</u>	<u>Winter</u>				
Aroostook	1,647	2,567	2,549,723.99	46.01	55.89	471,543,271	17.9%	799,476	485.41
Franklin	880	1,277	513,062.73	47.87	59.75	177,929,685	6.7%	604,808	687.28
Hancock	215	786	322,975.07	9.18	12.1	122,159,732	4.6%	194,341	903.91
Kennebec	31	15	6,130.96	1.72	1.72	2,823,732	0.1%	306	9.87
Knox	0	71	1,357.22	0	0	15,366,652	0.6%	0	0.00
Lincoln	1	43	1,696.38	0.85	0.85	12,805,828	0.5%	0	0.00
Oxford	655	895	415,311.87	56.27	45.35	176,699,652	6.7%	441,047	673.35
Penobscot	1,449	1,866	850,111.92	59.35	124.32	221,181,118	8.4%	832,068	574.24
Piscataquis	843	2,833	2,147,096.41	71.64	75.67	569,911,145	21.6%	901,537	1,069.44
Somerset	781	2,416	1,729,094.86	49.54	64.73	642,758,949	24.4%	840,005	1,075.55
Waldo	0	3	103.60	0	0	1,610,040	0.1%	0	0.00
Washington	1,341	1,775	748,303.42	72.19	100.12	224,337,800	8.5%	711,759	530.77
	<b>7,843</b>	<b>14,547</b>	<b>9,284,968.43</b>	<b>414.62</b>	<b>540.50</b>	<b>2,639,127,604</b>	<b>100.0%</b>	<b>5,325,347</b>	<b>678.99</b>

**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	488	9	76	53	363	201	270	645
Square Lake	564	615	22	60	32	508	317	789	1,888
	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](http://www.aroostook.me.us)  
Email: [doug@aroostook.me.us](mailto: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:**

Paul Bernier

493-3318 493-3491

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

498-2557 493-3493

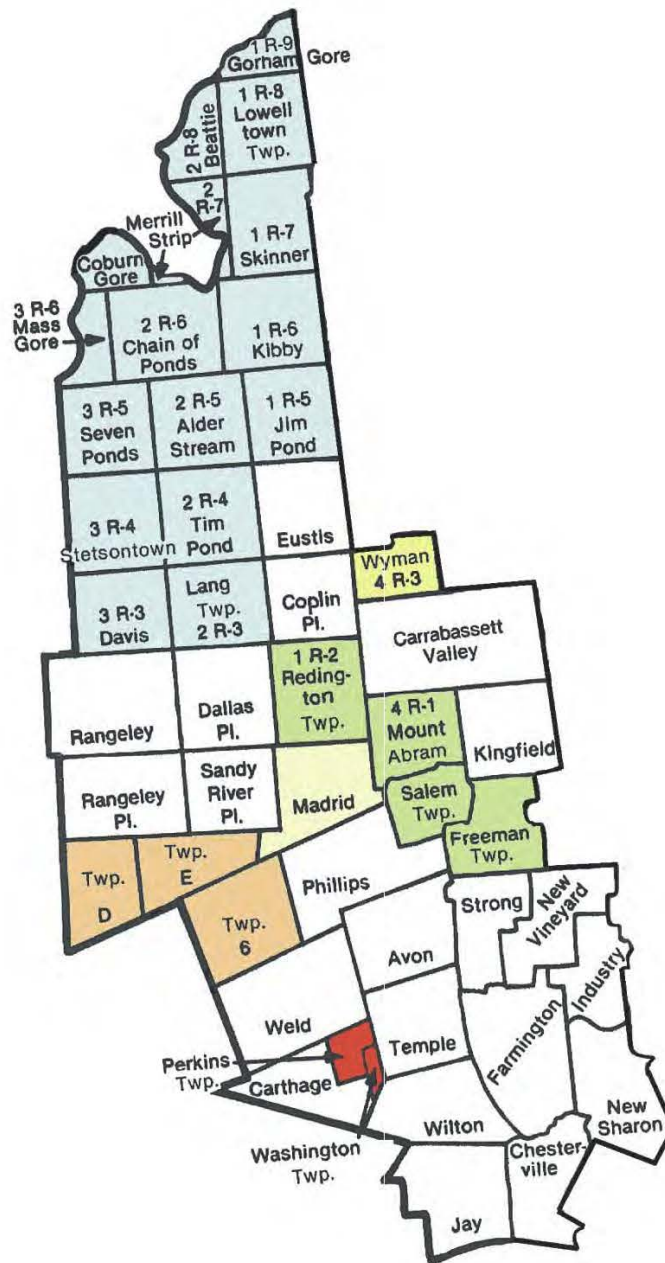
**UNORGANIZED TERRITORY  
AROOSTOOK COUNTY**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
<b>Property taxes</b>				
Local taxes	\$ 799,476	\$ 799,476	\$ 799,476	\$ 0
County tax	567,316	567,316	567,316	0
<b>State assistance</b>				
Local road assistance	64,180	64,180	65,300	1,120
Snowmobile funds	1,500	1,500	40,712	39,212
Excise taxes	215,000	215,000	211,317	(3,683)
Interest income	6,000	6,000	15,223	9,223
Other Revenues	800	800	1,071	271
<b>TOTAL REVENUES</b>	<u>\$ 1,654,272</u>	<u>\$ 1,654,272</u>	<u>\$ 1,700,415</u>	<u>\$ 46,143</u>
<b>EXPENDITURES</b>				
County tax	\$ 567,316	\$ 567,316	\$ 567,316	\$ 0
Roads	108,000	108,000	108,000	0
Public works	74,842	74,842	71,942	2,900
Public safety	11,130	11,130	11,130	0
Snow removal	248,900	248,900	241,045	7,855
Solid waste disposal	99,150	99,150	104,672	(5,522)
Fire protection	94,066	94,066	92,776	1,290
Ambulance services	48,350	48,350	22,454	25,896
Administration	52,508	52,508	52,630	(122)
Capital outlays	270,650	399,276	302,147	97,129
Other	99,360	120,406	135,029	(14,623)
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,674,272</u>	<u>\$ 1,823,944</u>	<u>\$ 1,709,141</u>	<u>\$ 114,803</u>
<b>Deficiency of Revenues</b>				
<b>Over Expenditures</b>	<u>(20,000)</u>	<u>(169,672)</u>	<u>(8,726)</u>	<u>160,946</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (20,000)</u>	<u>\$ (169,672)</u>	<u>(8,726)</u>	<u>160,946</u>
<b>FUND BALANCE - July 1</b>			<u>\$ 259,257</u>	
<b>FUND BALANCE - June 30</b>			<u>\$ 250,531</u>	

# FRANKLIN COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 239 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	56	70	2	15	6	48	28	13	31
West Central	0	0	0	0	0	0	0	29	69
Wyman	65	70	1	7	2	61	48	112	268
Madrid*	178	173	10	27	6	132	79	129	308
	779	880	30	120	46	526	329	532	1,580

\*Madrid deorganization effective July, 2000

## **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](mailto: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)*  
887 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

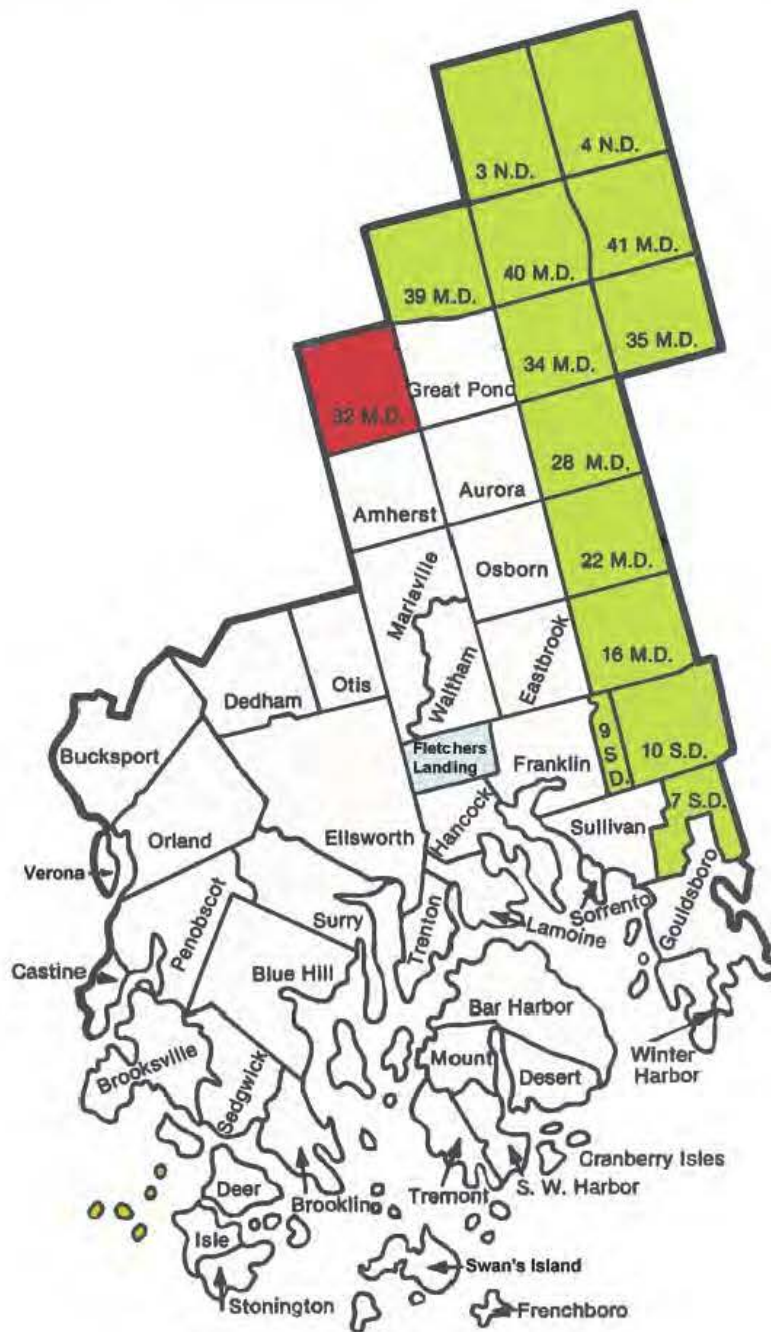
**UNORGANIZED TERRITORY  
FRANKLIN COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
<b>Taxes:</b>			
Property taxes	\$ 604,808	\$ 604,808	\$ 0
Excise taxes	87,000	127,109	40,109
<b>Intergovernmental revenues:</b>			
Local Road assistance	61,432	58,932	(2,500)
FEMA	0	7,611	7,611
Snowmobile reimbursement	400	172	(228)
Interest Revenue	15,000	26,785	11,785
Miscellaneous Revenue	0	8,610	8,610
<b>TOTAL REVENUES</b>	<u>\$ 768,640</u>	<u>\$ 834,027</u>	<u>\$ 65,387</u>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Administration	\$ 42,798	41,539	\$ 1,259
Public safety	133,721	125,742	7,979
Public works	470,673	467,292	3,381
Solid waste	105,683	88,727	16,956
Contingency	25,000	0	25,000
Capital reserve outlay	460,370	107,717	352,653
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,238,245</u>	<u>\$ 831,017</u>	<u>\$ 407,228</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>	<u>(469,605)</u>	<u>3,010</u>	<u>472,615</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Utilization of designated fund balance	331,698	0	(331,698)
Utilization of undesignated fund balance	130,124	0	(130,124)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>461,822</u>	<u>0</u>	<u>(461,822)</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<u>(7,783)</u>	<u>3,010</u>	<u>934,437</u>
<b>FUND BALANCE - JULY 1</b>		<u>\$ 655,447</u>	
<b>FUND BALANCE - JUNE 30</b>		<u><u>\$ 658,457</u></u>	

# HANCOCK COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



			Children						Estimated
Population			Prior School	Elementary	Secondary	Adult Voter	Homes		239 Homes
			0 to 4 yrs.	5 to 14 yrs.	15 to 19 yrs.	Population	Year Round	Seasonal	Avg Non-Residents
Hancock	1990	2000							
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](http://www.co.hancock.me.us)  
Email: [hancock.county@co.hancock.me.us](mailto: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 Fax: 348-6066  
(W): 348-2247

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

Phone: 244-4326

Steven Joy  
(*District includes Central, East,  
and Northwest Unorganized Territory*)  
125 Main Street  
Ellsworth 04605

Phone: 461-9116  
(W) 667-9333

**County Administrator:** Cynthia DePrenger  
**Sheriff:** William F. Clark  
**CFO:** Philip Roy  
**Treasurer:** Cathy Planchart  
**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

Phone: 667-9542	Fax: 667-1412
667-7575	667-7516
667-8272	667-1414
667-8272	667-1414
667-8353	667-1410
667-8434	
667-8434	
667-8126	667-1406
667-4621	667-0784
667-8867	667-4865

**UNORGANIZED TERRITORY  
HANCOCK COUNTY**

**Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund  
Year ended June 30, 2008**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance positive (negative)</u>
<b>REVENUES:</b>			
Property taxes	\$ 194,341	\$ 194,341	\$ 0
Excise taxes	13,000	27,791	14,791
Road assistance	12,732	12,732	0
Miscellaneous	630	3,553	2,923
<b>TOTAL REVENUES</b>	<b>\$ 220,703</b>	<b>\$ 238,417</b>	<b>\$ 17,714</b>
<b>EXPENDITURES:</b>			
Current:			
Administration	\$ 10,510	\$ 10,510	\$ 0
Clerical assistance	7,488	6,903	585
Fire protection	23,000	11,572	11,428
Roads and bridges	26,000	18,073	7,927
Solid waste removal	42,000	25,534	16,466
Road commissioner	25,000	24,903	97
Snow removal	70,005	57,363	12,642
Dispatch center fee	6,000	6,000	0
Washington Hancock community agency	750	750	0
Other	7,450	4,450	3,000
E-911	2,500	2,500	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 220,703</b>	<b>\$ 168,558</b>	<b>\$ 52,145</b>
Excess (deficiency) of revenues over (under) expenditures	0	69,859	69,859
Reconciliation of budgetary to GAAP basis:			
Unbudgeted amounts - reserve fund activity		1,380	
Net change in fund balance		71,239	
Fund balance, beginning of year		\$ 127,190	
<b>Fund balance, end of year</b>		<b>\$ 198,429</b>	

# **KENNEBEC COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS**



		Children				Homes		Estimated	
Population		Prior School	Elementary	Secondary	Adult Voter			239 Home	
1990	2000	0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.	Population	Year Round	Seasonal	Avg Non-Residents	
Kennebec									
Unity Township	38	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](http://www.kennebeccounty.org)

Email: [bgdevlin@kennebecso.com](mailto: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  
873-5597

Fax: 873-7914

Beverly Daggett  
(District contains no Unorganized Territory)  
16 Pine Street  
Augusta 04330

Phone: 622-9053

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

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

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

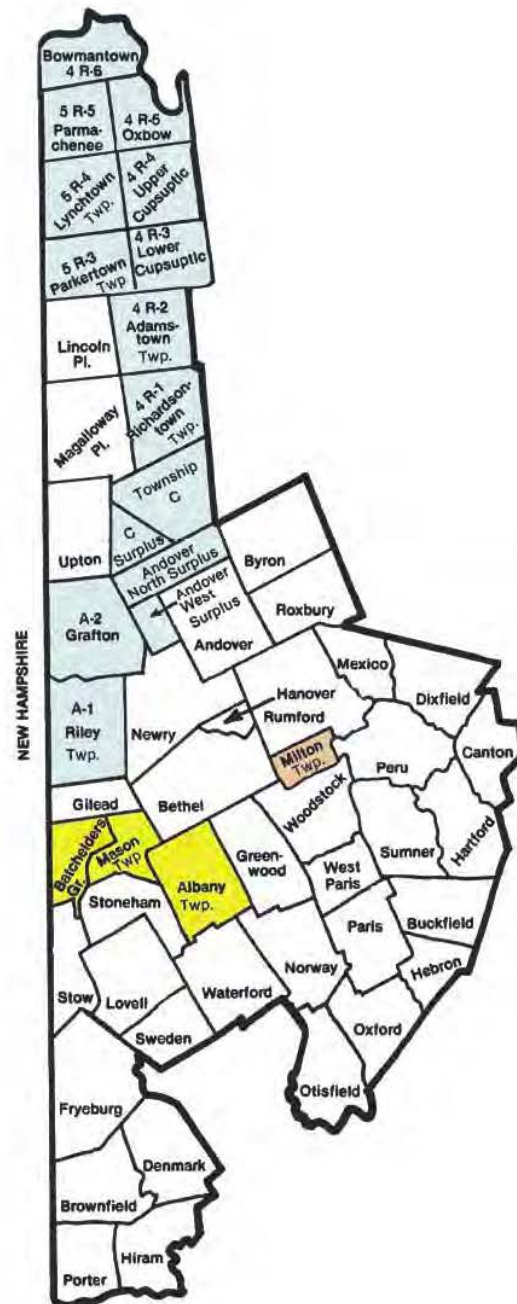
**UNORGANIZED TERRITORY  
KENNEBEC COUNTY  
(Unity Township)**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Property Taxes	\$ 306	437	\$ 131
Excise Taxes	6,500	13,388	\$ 6,888
Intergovernmental revenue:			
Department of Transportation	2,228	2,184	(44)
<b>TOTAL REVENUES</b>	<u>\$ 9,034</u>	<u>\$ 16,009</u>	<u>\$ 6,975</u>
<b>EXPENDITURES:</b>			
Current:			
Fire department	\$ 1,500	\$ 2,075	\$ (575)
Snow removal	4,600	6,135	(1,535)
Capital reserve	0	0	0
Town of Unity - tipping fee	0	0	0
Waste disposal	2,500	2,625	(125)
Administration	640	640	0
Audit	1,200	925	275
Miscellaneous/contingency	3,000	149	2,851
<b>TOTAL EXPENDITURES</b>	<u>13,440</u>	<u>12,549</u>	<u>891</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>	<u>\$ (4,406)</u>	<u>\$ 3,460</u>	<u>\$ 7,866</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Interest income	0	2,552	2,552
Utilization of undesignated fund balance	4,406	0	(4,406)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ 4,406</u>	<u>2,552</u>	<u>6,958</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<u>\$ 0</u>	<u>6,012</u>	<u>908</u>
<b>FUND BALANCE - JULY 1</b>		<u>\$ 50,299</u>	
<b>FUND BALANCE - JUNE 30</b>		<u>\$ 56,311</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	Seasonal	
	1990	2000	0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.		Round		
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	388	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](http://www.oxfordcounty.org)

Email: [cmoxford@megalink.net](mailto: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

Phone: 743-6359x 1

Fax: 743-1545

**Sheriff:** Wayne J. Gallant

743-9554x 3

743-1510

**Treasurer:** Mary Ann Prue

743-6350

743-1545

### **Registrar of Deeds:**

Jane C. Rich (East)

743-6211

743-2656

Jean J. Watson (West)

935-2565

935-4183

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

743-4297

743-4255

**Registrar of Probate:** Pat Faulkner

743-6671

743-4255

**EMA Director:** Scott Parker

743-6336

743-7346

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

743-8282

743-1511

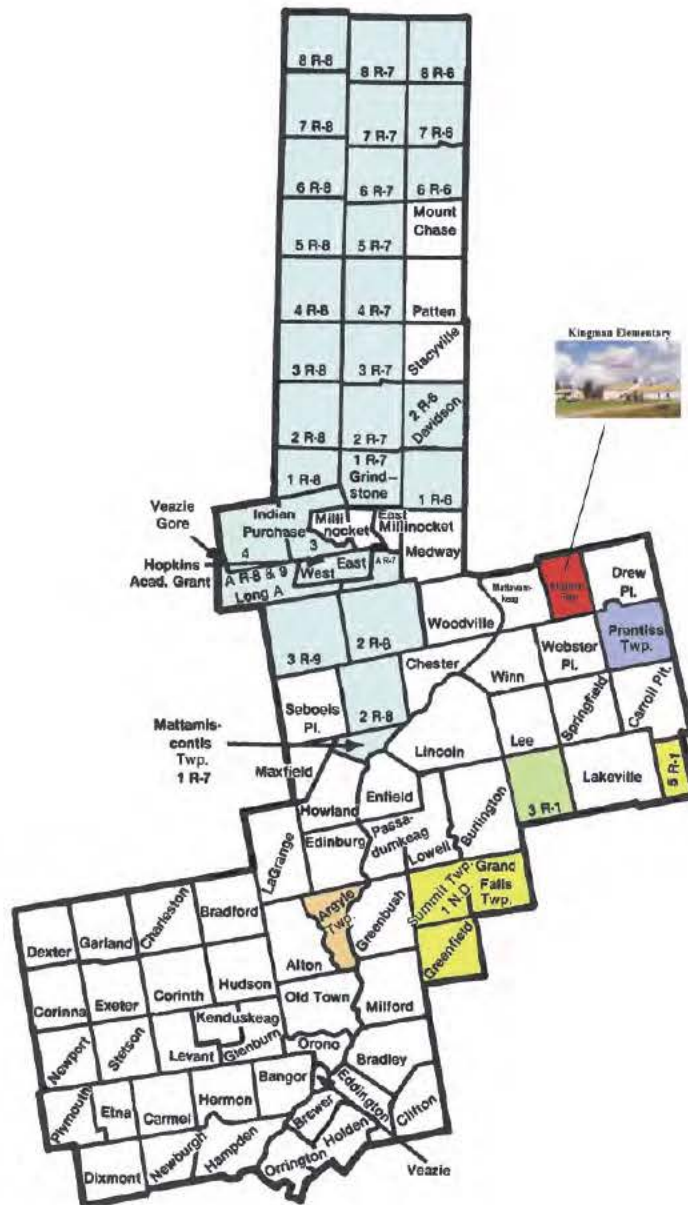
**UNORGANIZED TERRITORY  
OXFORD COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>				
Taxes:				
General property	\$ 441,047	\$ 441,047	\$ 441,047	\$ 0
Excise taxes	95,000	95,000	96,191	1,191
Intergovernmental revenues:				
State of Maine: Urban-Rural Initiative Program	60,988	60,988	64,736	3,748
Snowmobile	400	400	357	(43)
Federal: Forest			15,564	15,564
FEMA			20,844	20,844
Other revenues: Interest income	6,000	6,000	8,545	2,545
Miscellaneous			2,265	2,265
<b>TOTAL REVENUES</b>	<u>\$ 603,435</u>	<u>603,435</u>	<u>\$ 649,549</u>	<u>\$ 46,114</u>
<b>EXPENDITURES:</b>				
Roads and bridges	\$ 210,000	180,487	\$ 84,051	\$ 96,436
Snow removal	145,000	170,708	170,708	0
Landfills	80,000	80,000	66,783	13,217
Fire protection	57,000	57,000	49,628	7,372
Ambulance services	27,000	27,000	24,613	2,387
Street lights	675	675	624	51
Polling places	1,500	1,500	1,344	156
Audit	3,000	3,000	2,500	500
Cemeteries	500	838	838	0
Animal control	3,200	3,224	3,224	0
Rent of land	3,600	3,600	3,500	100
Administration	35,324	35,324	34,194	1,130
Contingent	25,000	25,000	0	25,000
FEMA project		3,443	3,443	0
Capital outlay-roads and bridges	150,000	264,574	264,574	0
<b>TOTAL EXPENDITURES</b>	<u>\$ 741,799</u>	<u>856,373</u>	<u>\$ 710,024</u>	<u>\$ 146,349</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>(138,364)</b>	<b>(252,938)</b>	<b>(60,475)</b>	192,463
<b>Other Financing Sources:</b>				
Budgeted Utilization of Undesignated Fund Balance	\$ 138,364	\$ 138,364	\$ 0	\$ (138,364)
<b>Excess of Revenues and Other Financing Sources over (under) Expenditures</b>	<u>\$ 0</u>	<u>\$ (114,574)</u>	<u>\$ (60,475)</u>	<u>\$ 54,099</u>
<b>FUND BALANCE - JULY 1</b>			<b>\$ 525,573</b>	
<b>FUND BALANCE - JUNE 30</b>			<b>\$ 465,098</b>	

# PENOBSCOT COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



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

Phone: 942-8535 Fax: 945-6027

**Sheriff:** Glenn C. Ross

947-4585 945-4761

**Treasurer:** Daniel J. Tremble

942-8535 945-6027

**Registrar of Deeds:** Susan F. Bulay

942-8797 945-4920

**Judge of Probate:** Allan Woodcock, Jr., Esq.

942-8769 941-8499

**Registrar of Probate:** Susan M. Almy

942-8769 941-8499

**EMA Director:** Calvin (Tom) Robertson

945-4750 942-8941

**Director, Roads & Mapping Dept:** Barbara Veilleux

942-8566 945-8941

**Deputy Director, Roads & Mapping:** George Buswell

942-8566 945-4933

**District Attorney:** R. Christopher Almy, Esq.

942-8552 945-4748

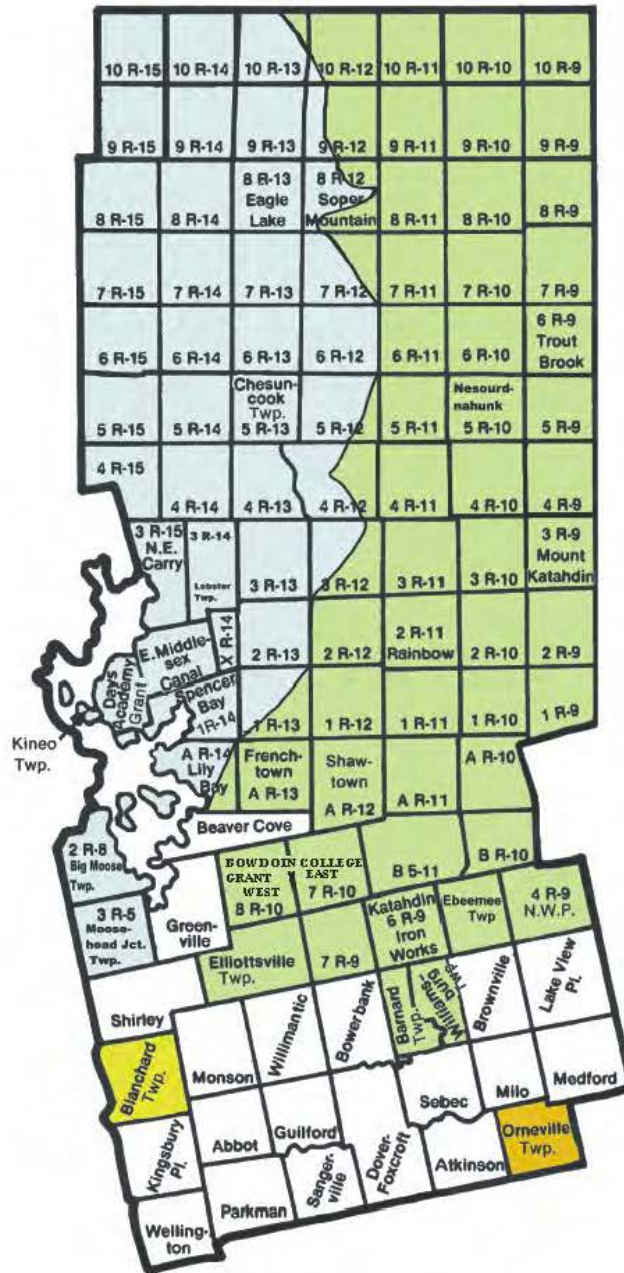
**UNORGANIZED TERRITORY  
PENOBSCOT COUNTY**

**STATEMENT OF CASH FLOWS -  
ALL TRUST FUNDS GENERAL FUND  
June 30. 2008**

	<b>Budget</b>	<b>Balances forward and Reserves</b>	<b>Receipts/ Applied Revenue</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>						
Property taxes	\$ 832,068	\$ 0	0	832,068	\$ 832,068	\$ 0
Excise taxes	130,000	0	0	130,000	268,968	138,968
Intergovernmental revenue:						
Local road assistance	125,000	0	0	125,000	133,233	8,233
Municipal revenue committee	14,000	0	0	14,000	18,977	4,977
Solid waste/snowplowing	24,200	0	0	24,200	30,114	5,914
Fire/rescue reimbursements	2,500	0	0	2,500	6,940	4,440
Snowmobiles-townships	600	0	0	600	34,573	33,973
Road salt/sand reimbursement	4,875	0	0	4,875	12,820	7,945
Investment income	9,000	0	0	9,000	17,329	8,329
Reserve revenue	0	0	0	0		0
Other revenue	0	0	0	0	25,864	25,864
<b>TOTAL REVENUE</b>	<b>\$ 1,142,243</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,142,243</b>	<b>\$ 1,380,886</b>	<b>\$ 238,643</b>
<b>EXPENDITURES</b>						
<b>Current</b>						
Administration	\$ 54,393	\$ 0	\$ 0	54,393	\$ 54,453	\$ (60)
Audit/bank charges/fees	1,500	0	0	1,500	2,500	(1,000)
Polling places	2,000	0	0	2,000	2,423	(423)
Ambulance services	23,000	0	0	23,000	18,740	4,260
Animal control	3,950	0	0	3,950	3,363	587
E-911 addressing	0	64,664	0	64,664	62	64,602
Fire protection	66,938	0	0	66,938	59,797	7,141
Dumps	222,420	0	0	222,420	202,588	19,832
Snow removal	545,537	0	0	545,537	543,825	1,712
Snow removal performance bond		10,834	5,344	16,178	0	16,178
Roads and bridges	150,000	160,000	0	310,000	170,673	139,327
Snowmobile trails	2,300	0	33,137	35,437	35,437	0
Cemeteries	20,205	0	0	20,205	20,057	148
Contingency	0	25,000	0	25,000	0	25,000
Capital outlay	0	0	0	0	0	0
Sand/salt buildings	50,000	383,414	7,146	440,560	18,748	421,812
Road overlay	0	100,000	2,702	102,702	0	102,702
Prentiss bridge	0	90,052	2,314	92,366	0	92,366
Road projects	0	319,468	8,247	327,715	0	327,715
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,142,243</b>	<b>\$ 1,153,432</b>	<b>\$ 58,890</b>	<b>\$ 2,354,565</b>	<b>\$ 1,132,666</b>	<b>\$ 1,221,899</b>
Excess of revenues over (under) expenditures	0	(1,153,432)	(58,890)	(1,212,322)	248,220	1,460,542
<b>FUND BALANCE - BEGINNING</b>					<b>\$ 1,402,589</b>	
<b>FUND BALANCE - ENDING</b>					<b>\$ 1,650,809</b>	

# PISCATAQUIS COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
			Prior School 0 to 4 yrs.	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs		Year Round	Seasonal	
	1990	2000							
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: [m@piscataquis.us](mailto:m@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:** Marilyn Tourtelotte  
**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.  
**Road Agent:** Tracy Lord  
**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
564-2161	564-3022
564-2181	564-6503

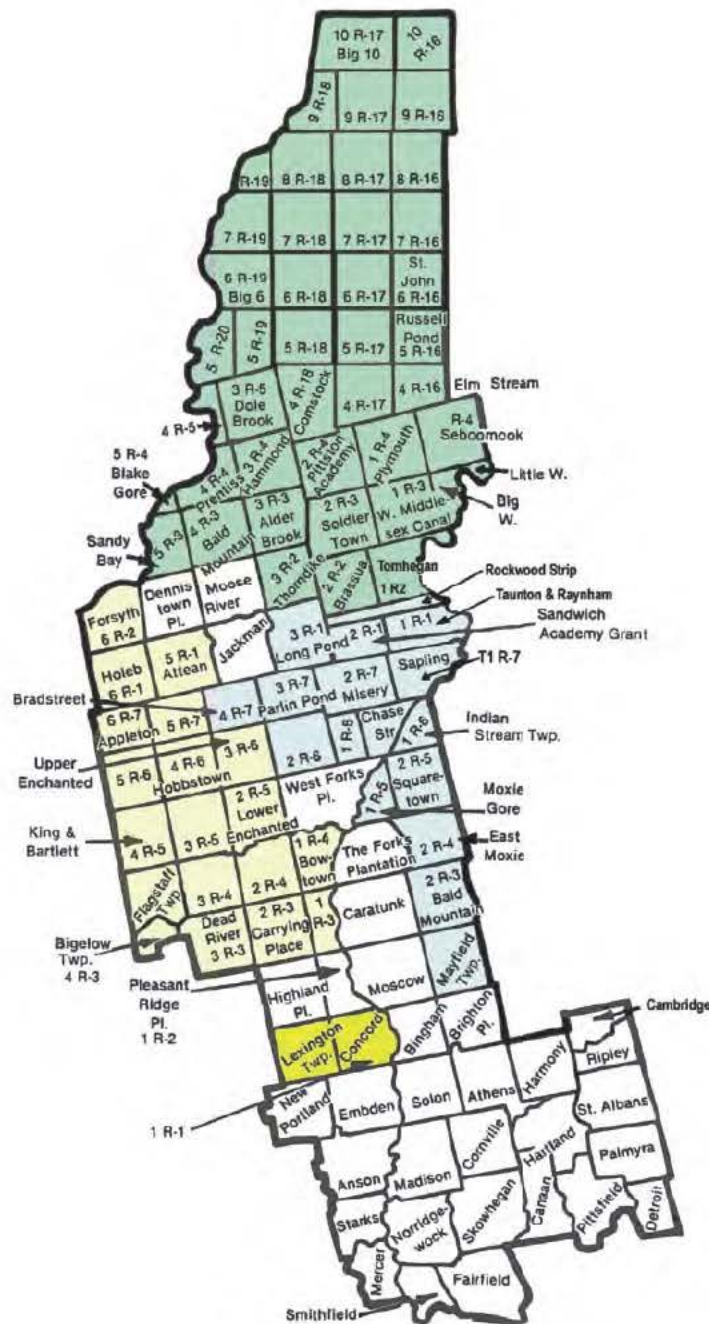
**UNORGANIZED TERRITORY  
PISCATAQUIS COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
YEAR ENDED JUNE 30, 2008**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Taxes assessed	\$ 901,537	\$ 901,537	\$ 0
Excise taxes	155,000	207,676	52,676
Intergovernmental revenues:			
Local road assistance	84,000	100,377	16,377
Other	18,000	34,622	16,622
Interest income	9,000	8,172	(828)
Dump recycling	8,400	15,712	7,312
Miscellaneous revenues	2,130	936	(1,194)
<b>TOTAL REVENUES</b>	<u>\$ 1,178,067</u>	<u>\$ 1,269,032</u>	<u>\$ 90,965</u>
<b>EXPENDITURES:</b>			
Current:			
Administration	\$ 60,523	\$ 52,739	\$ 7,784
Advertising	1,000	248	752
Ambulance	10,000	9,000	1,000
Animal control	2,500	3,438	(938)
Appalachian trail	1,000	1,000	0
Attorney fees	10,000	2,746	7,254
Auditing	4,000	2,600	1,400
Cemeteries	7,600	6,841	759
Dumps	295,431	258,920	36,511
Elections	1,000	855	145
Fire protection	109,579	72,793	36,786
Snowmobile trails	3,000	3,000	0
Summer maintenance	270,000	207,673	62,327
Winter maintenance	406,348	446,853	(40,505)
Capital outlay	89,000	89,000	0
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,270,981</u>	<u>\$ 1,157,706</u>	<u>\$ 113,275</u>
Net change in fund balance before unbudgeted items	<u>\$ (92,914)</u>	\$ 111,326	<u>\$ 240,240</u>
Reconciliation of budgetary to GAAP basis:			
Reserve fund activity		\$ 49,906	
Net change in fund balance		\$ 161,232	
<b>FUND BALANCE - BEGINNING</b>		\$ 458,167	
Restate prior year expenditures		<u>(10,500)</u>	
<b>FUND BALANCE, BEGINNING, RESTATED</b>		<u>447,667</u>	
<b>FUND BALANCE - ENDING</b>		<u>\$ 608,899</u>	

# SOMERSET COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



	Children						Homes		Estimated 2.39 Home Avg Non- Residents
	Population		Prior School	Elementary	Secondary	Adult	Year	Seasonal	
	1990	2000	0 to 4 yrs	5 to 14 yrs	15 to 19 yrs	Voter Population	Round		
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	4,268

## SOMERSET COUNTY

**County Seat: Skowhegan**  
**Unorganized Territory Area: 1,729,984.31 Acres**  
**2000 Unorganized Territory Population: 781**  
**Number of Unorganized Territory Townships: 83**

### County Office

41 Court Street  
Skowhegan 04976  
Website: [www.somersetcountycommissioners.com](http://www.somersetcountycommissioners.com)  
Email: [somerset@somersetcounty.me.org](mailto:somerset@somersetcounty.me.org)

Phone: 474-9861 Fax: 474-7405

### Commissioners

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

Phone: 635-2593 Fax: 474-7405

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

Phone: 474-3039 Fax: 474-7405

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

Phone: 649-7258 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	Fax: 474-7405
474-9591	858-4705
474-5776	858-4707
474-3421	474-2793
474-3322	
474-3322	
474-6788	474-0879
474-2423	474-7407

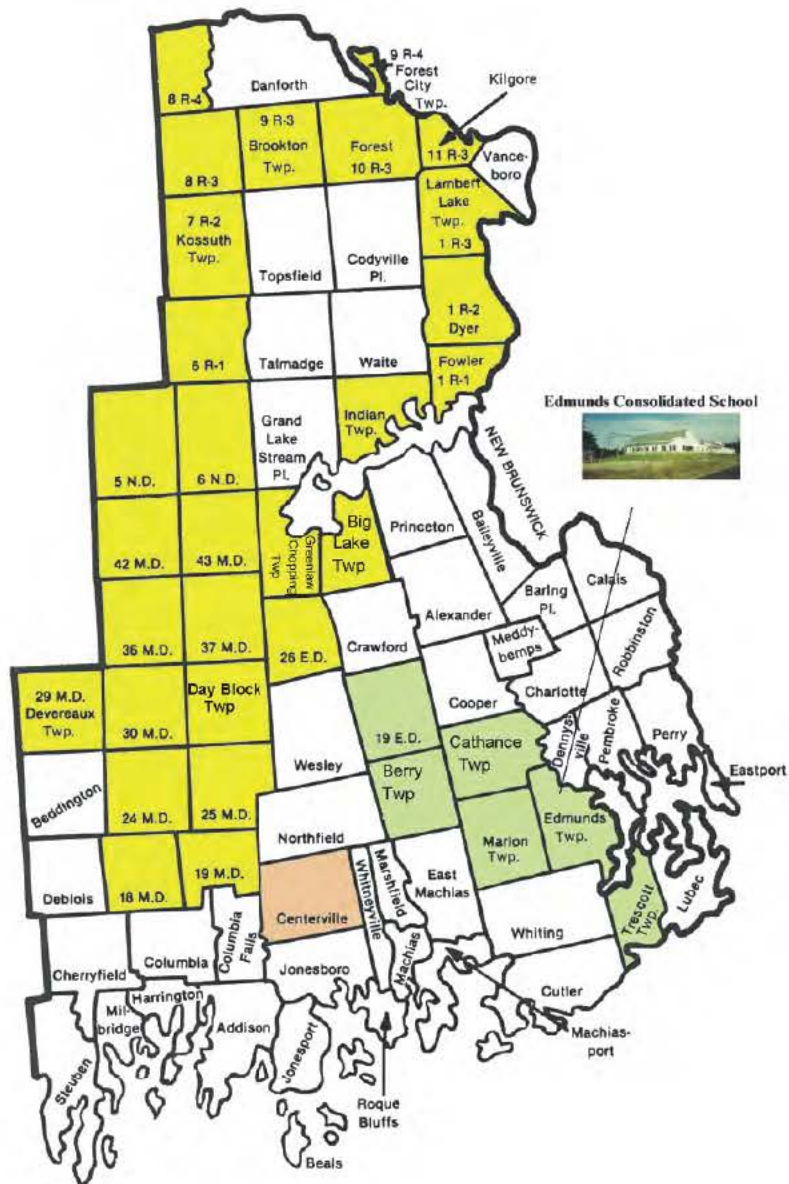
**UNORGANIZED TERRITORY  
SOMERSET COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2008**

	<b>Budget</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>				
Property Taxes	\$ 840,005	\$ 840,005	\$ 840,005	\$ 0
Excise Taxes	140,000	140,000	146,862	6,862
Intergovernmental revenue:				
Roads	68,848	68,848	70,176	1,328
Carrabassett Valley	6,440	6,440	6,392	(48)
Snowmobiles - townships	1,400	1,400	1,542	142
Charges for services	5,000	5,000	2,831	(2,169)
Investment income	12,990	12,990	14,229	1,239
Other revenue	16,833	16,833	13,893	(2,940)
<b>TOTAL REVENUES</b>	<u>1,091,516</u>	<u>1,091,516</u>	<u>1,095,930</u>	<u>4,414</u>
<b>EXPENDITURES</b>				
Current				
Roads and bridges	171,250	171,250	136,462	34,788
Snow removal	282,005	282,005	231,046	50,959
Dumps	213,224	213,224	185,570	27,654
Fire protection	101,788	101,788	94,528	7,260
Cemeteries	6,800	6,800	6,800	0
Ambulance services	17,727	17,727	14,727	3,000
Street lights	4,000	4,000	3,480	520
Snowmobile trails	15,848	15,848	15,848	0
Polling places	1,500	1,500	1,502	(2)
Community building - Rockwood	6,392	6,392	6,489	(97)
Program services/donations	13,200	13,200	11,200	2,000
E911	36,058	38,606	38,706	(100)
Contingency	0	0	1,774	(1,774)
Administration	53,222	53,222	51,220	2,002
Capital reserves				
Roads	186,156	186,156	190,898	(4,742)
Fire stations	8,500	8,500	8,500	0
Total expenditures	<u>1,117,670</u>	<u>1,120,218</u>	<u>998,750</u>	<u>121,468</u>
Excess of Revenues Over (Under) Expenditures	\$ <u>(26,154)</u>	\$ <u>(28,702)</u>	97,180	\$ <u>125,882</u>
<b>FUND BALANCE-BEGINNING</b>			<u>321,828</u>	
<b>FUND BALANCE-ENDING</b>			<u>\$ 419,008</u>	

# WASHINGTON COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2 39 Home Avg. Non- Residents
			Prior School 0 to 4 yrs.	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs		Year Round	Seasonal	
	1990	2000							
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
* Cathance Township (FKA Tomship 14) deorganized in April, 1986 and population added to East Central									
** Big Lake Township (FKA 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](http://www.washingtoncountymaine.com)

Email: [wcco@midmaine.com](mailto: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](mailto:wc_territory@msn.com)

**UNORGANIZED TERRITORY  
WASHINGTON COUNTY**

**GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>Budgeted Amounts</u>			Variance with Final Budget- Positive (negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Property taxes	\$ 711,759.00	\$ 711,759.00	\$ 717,704.43	\$ 5,945.43
Excise taxes	180,000.00	180,000.00	178,184.52	(1,815.48)
Intergovernmental revenue	104,756.00	104,756.00	106,372.00	1,616.00
Investment income	0.00		25,826.14	25,826.14
Other revenues	14,400.00	14,400.00	6,354.46	(8,045.54)
Total Revenues	\$ 1,010,915.00	\$ 1,010,915.00	\$ 1,034,441.55	\$ 23,526.55
<b>EXPENDITURES</b>				
Roads and bridges	\$ 295,390.00	\$ 354,367.96	\$ 353,769.81	\$ 598.15
Snow removal	327,434.00	350,707.86	350,707.86	0.00
Rubbish removal	140,228.00	85,283.10	85,283.10	0.00
Fire and ambulance	57,028.00	44,469.32	44,469.32	0.00
Animal control officer	15,829.00	14,763.80	14,763.80	0.00
Cemeteries	6,000.00	5,799.76	5,799.76	0.00
Street lights	3,500.00	2,142.20	2,142.20	0.00
Polling places	7,100.00	3,733.30	3,733.30	0.00
Community projects	7,700.00	5,700.00	5,700.00	0.00
Shellfish conservations	24,943.00	23,079.55	23,079.55	0.00
Administration	30,507.00	18,938.74	18,938.74	0.00
Equipment operation	10,000.00	16,740.77	16,740.77	0.00
E-911	5,000.00	4,932.64	4,932.64	0.00
Total Expenditures	\$ 930,659.00	\$ 930,659.00	\$ 930,060.85	\$ 598.15
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	80,256.00	80,256.00	104,380.70	24,124.70
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	11,500.00	11,500.00	13,000.00	10,240.00
Operating transfers out	(116,756.00)	(116,756.00)	(20,620.34)	91,379.66
Total other financing sources	(105,256.00)	(105,256.00)	(7,620.34)	(101,619.66)
NET CHANGES IN FUND BALANCES	\$ (25,000.00)	\$ (25,000.00)	\$ (2,493.88)	\$ 22,506.12
Fund balances - beginning			\$ 143,615.88	
Fund balances - ending			\$ 141,122.00	

# AUDIT REPORT



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

**Annual Financial Report**

**For the Year Ended June 30, 2008**



## Independent Auditor's Report

State Auditor  
State of Maine Department of Audit  
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, 2008, 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 the 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, 2008, and the respective 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.

State Auditor  
State of Maine Department of Audit  
Unorganized Territory Education and Services Fund

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 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 important for assessing the results of our audit.

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 is 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 black ink, reading "Remya Hudson Ouellette". The signature is written in a cursive, flowing style.

December 12, 2008  
South Portland, Maine

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND  
 Balance Sheet  
 Governmental Funds - General Fund  
 June 30, 2008

	General Fund
<b>ASSETS</b>	
Receivables:	
Taxes receivable - current year	\$ 337,195
Taxes receivable - prior years	76,491
Tax liens - prior years	18,499
Due from State of Maine Treasury	4,238,832
<b>Total assets</b>	<b>\$ 4,671,017</b>
<b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts payable	1,060,480
Accrued wages	101,270
Taxes paid in advance/overpaid taxes	38,221
Deferred tax revenue	381,000
Due to Education	11,903
Due to General Assistance	6,153
<b>Total liabilities</b>	<b>1,599,027</b>
Fund balance:	
Reserved:	
Encumbrances	122,854
Unreserved:	
Designated - Administrator	36,564
Undesignated	2,912,572
<b>Total fund balance</b>	<b>3,071,990</b>
<b>Total liabilities and fund balance</b>	<b>\$ 4,671,017</b>

*See accompanying notes to financial statements.*

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds - General Fund  
For the year ended June 30, 2008

	General Fund
Revenues:	
Taxes	\$ 19,222,736
Intergovernmental	637,609
Charges for services	203,639
Other	346,254
Total revenues	20,410,238
Expenditures:	
Current:	
Education	11,374,091
County reimbursements for services	5,325,347
Departmental	1,531,903
County tax	3,758,726
Total expenditures	21,990,067
Net change in fund balance	(1,579,829)
Fund balance, beginning of year	4,651,819
Fund balance, end of year	\$ 3,071,990

*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, 2008

	Budget		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 18,896,257	18,896,257	19,222,736	326,479
Intergovernmental	590,000	590,000	637,609	47,609
Charges for services	250,000	250,000	203,639	(46,361)
Other	155,000	155,000	346,254	191,254
Total revenues	19,891,257	19,891,257	20,410,238	518,981
Expenditures:				
Current:				
Education	12,207,321	12,207,321	11,374,091	833,230
County reimbursements for services	5,325,347	5,325,347	5,325,347	-
Departmental	1,549,977	1,549,977	1,531,903	18,074
Unclassified	4,108,612	4,108,612	3,758,726	349,886
Total expenditures	23,191,257	23,191,257	21,990,067	1,201,190
Excess (deficiency) of revenues over (under) expenditures	(3,300,000)	(3,300,000)	(1,579,829)	1,720,171
Other financing sources (uses):				
Budgeted use of surplus	3,300,000	3,300,000	-	(3,300,000)
Total other financing sources (uses)	3,300,000	3,300,000	-	(3,300,000)
Net change in fund balance	-	-	(1,579,829)	(1,579,829)
Fund balance, beginning of year			4,651,819	
Fund balance, end of year	\$		3,071,990	

*See accompanying notes to financial statements.*

STATE OF MAINE UNORGANIZED TERRITORY  
 EDUCATION AND SERVICES FUND  
 Statement of Fiduciary Net Assets  
 Fiduciary Funds  
 June 30, 2008

		Agency Fund - Excise Taxes
ASSETS		
Due from State of Maine Treasury	\$	333,827
Total assets		333,827
LIABILITIES		
Due to Counties - excise taxes		333,827
Total liabilities	\$	333,827

*See accompanying notes to financial statements.*

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Reporting Entity**

These financial statements include only the financial 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

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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Additionally, the UT reports the following fund type:

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

**Assets, Liabilities and Equity**

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

**Capital Assets** – Capital assets are defined by the UT as assets with an initial, individual cost of \$3,000 or more and an estimated useful life in excess of two years. All land, regardless of value, is capitalized. 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, which include land, buildings, equipment and infrastructure (roads, bridges, ramps, 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. The Unorganized Territory Education and Services Fund does report all items previously mentioned except for infrastructure.

**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

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

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STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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**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, 2008 fund balance reservations for outstanding encumbrances amounted to \$122,854.

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

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STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

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**B. Excess of Expenditures Over Appropriations**

For the year ended June 30, 2008, expenditures exceeded appropriations in the following departments:

Assessments	\$ 13,679
Land Use Regulation Commission	17,423
Fiscal Administrator	9,486

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.

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PROPERTY TAX

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Property taxes for the current year were committed in July 2007 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, 2007, 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 \$349,886 for the year ended June 30, 2008. The variance between actual property tax revenues in the governmental funds and budgeted property tax revenues represents supplemental taxes 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

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PROPERTY TAX, CONTINUED

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The following summarizes the 2008 levy:

	<u>Assessed value</u>	<u>Tax rate</u>	<u>Commitment</u>
Aroostook	\$ 479,196,278	6.46	3,095,608
Franklin	180,449,285	8.08	1,458,030
Hancock	122,814,292	5.78	709,867
Kennebec	3,083,452	4.80	14,801
Knox	15,377,652	4.63	71,199
Lincoln	12,824,128	4.78	61,299
Oxford	178,320,405	7.03	1,253,592
Penobscot	225,155,351	8.42	1,895,808
Piscataquis	574,610,465	6.91	3,970,558
Somerset	657,679,631	6.76	4,445,914
Waldo	1,781,740	4.82	8,588
Washington	228,314,483	8.37	1,910,993
			18,896,257
Supplemental taxes assessed			364,133
			19,260,390
Less: Homestead reimbursement			106,651
Collections and abatements			18,816,544
<b>Balance at June 30, 2008</b>			<b>\$ 337,195</b>
Comprised of:			
Personal property taxes			308,430
Real estate taxes			28,765
<b>Balance</b>			<b>\$ 337,195</b>
Due date			10/1/07
Interest rate on delinquent taxes			12%
Percent of collection			98%

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PENSIONS

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**Plan Description**

All employees of the Maine Unorganized Territory Education and Services Fund are members of the Maine Public Employees 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 of service credit or the earning of one year of service credit immediately preceding retirement at or after normal retirement age.

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

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PENSIONS, CONTINUED

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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.

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 PLD withdraws from the System, its individual employee-members can terminate membership or remain contributing members. The PLD 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 biennial 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, based upon certain assumptions, are expressed as percentages of annual covered payroll and 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.

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

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PENSIONS, CONTINUED

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The actuarially determined contribution rates in effect for 2007 for participating entities are as follows:

<u>State:</u>	
Employees	7.65-8.65%
Employer	15.01-47.07%
 <u>Teachers:</u>	
Employees	7.65%
Employer	17.23%

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.

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CAPITAL ASSETS

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

	Balance June 30, <u>2007</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2008</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	1,089,460	128,196	-	1,217,656
Total capital assets being depreciated	6,106,231	128,196	-	6,234,427
Accumulated depreciation:				
Building and building improvements	2,418,916	78,015	-	2,496,931
Vehicles and equipment	788,479	119,219	-	907,698
Total accumulated depreciation	3,207,395	197,234	-	3,404,629
<b>Total capital assets, net of depreciation</b>	<b>\$ 2,924,961</b>	<b>(69,038)</b>	<b>-</b>	<b>2,855,923</b>

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LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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The UT is aware of the existence of several landfills which have all been closed as of June 30, 2008. The liability for postclosure monitoring costs falls on the individual County's Unorganized Territory funds. The State of Maine Unorganized Territory Education and Services Fund would be affected by virtue of an increase in the municipal cost component needs in a year in which postclosure costs were incurred. The amount and timing of these potential postclosure costs are unknown.

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

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COUNTY TAX

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The following summarizes the amounts of county taxes paid to each of the counties for the year ended June 30, 2008:

Aroostook	\$ 580,447
Franklin	195,248
Hancock	65,257
Kennebec	3,227
Knox	13,597
Lincoln	13,204
Oxford	139,451
Penobscot	263,435
Piscataquis	954,976
Somerset	1,157,483
Waldo	1,902
Washington	370,499
<u>Total</u>	<u>\$ 3,758,726</u>

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OTHER EMPLOYEE BENEFITS

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**A. Post-retirement Health Care Benefits**

The employees of the State of Maine Unorganized Territory Education and Services Fund are covered under the State of Maine's employer benefits program. In addition to providing pension benefits, the State of Maine funds health care benefits for most retirees. Specifically excluded are members of the Maine 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 Public Employees Retirement System, 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.

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

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SELF-INSURANCE

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**A. Risk Management**

The State maintains several types of self-insurance plans. These include property, vehicle, boat and aircraft, tort, civil rights, employee bonds, police 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, 2008 and 2007

	2008	2007
<b>ASSETS</b>		
Taxes receivable - current year	\$ 337,195	328,798
Taxes receivable - prior years	76,491	84,620
Tax liens - prior years	18,499	31,241
Due from State of Maine Treasury	4,238,832	5,564,280
<b>Total assets</b>	<b>\$ 4,671,017</b>	<b>6,008,939</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	1,060,480	694,917
Accrued wages	101,270	149,430
Taxes paid in advance/overpaid taxes	38,221	51,026
Deferred tax revenue	381,000	380,000
Due to Education	11,903	76,898
Due to General Assistance	6,153	4,849
<b>Total liabilities</b>	<b>1,599,027</b>	<b>1,357,120</b>
Fund balance:		
Reserved:		
Encumbrances	122,854	13,392
Unreserved:		
Designated - Administrator	36,564	38,981
Undesignated	2,912,572	4,599,446
<b>Total fund balance</b>	<b>3,071,990</b>	<b>4,651,819</b>
<b>Total liabilities and fund balance</b>	<b>\$ 4,671,017</b>	<b>6,008,939</b>

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, 2008  
(with comparative actual amounts for the year ended June 30, 2007)

	2008		Variance positive (negative)	2007 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 18,896,257	19,223,736	327,479	19,731,181
Change in deferred property taxes	-	(1,000)	(1,000)	87,000
Total taxes	18,896,257	19,222,736	326,479	19,818,181
Intergovernmental:				
On-behalf payments - teachers retirement	200,000	234,473	34,473	264,237
Homestead reimbursement	100,000	106,651	6,651	112,093
State Revenue Sharing	290,000	296,485	6,485	265,336
Total intergovernmental	590,000	637,609	47,609	641,666
Charges for services:				
Educational tuition/transportation	250,000	203,639	(46,361)	184,985
Total charges for services	250,000	203,639	(46,361)	184,985
Other:				
Miscellaneous	55,000	244,413	189,413	147,051
Education--trust	100,000	101,841	1,841	105,773
Total other	155,000	346,254	191,254	252,824
Total revenues	19,891,257	20,410,238	518,981	20,897,656
Expenditures:				
Education:				
General operations	7,248,896	7,796,757	(547,861)	7,201,748
Salaries and benefits	3,389,704	2,392,810	996,894	2,584,143
Professional services	784,599	626,437	158,162	425,484
Travel expenses	52,884	38,571	14,313	37,548
Vehicle operation	142,080	176,873	(34,793)	123,394
Utility services	56,134	78,176	(22,042)	79,239
Rents	2,775	1,288	1,487	2,258
Repairs	65,000	29,396	35,604	35,734
Insurance	22,143	24,588	(2,445)	27,358
Fuel	61,432	117,142	(55,710)	89,775
Supplies	97,000	30,608	66,392	89,577
Capital improvements - general	130,000	42,231	87,769	85,965
Other	154,674	19,214	135,460	1,193
Total education	12,207,321	11,374,091	833,230	10,783,416

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

	2008		Variance positive (negative)	2007 Actual
	Budget	Actual		
Expenditures, continued:				
County reimbursements for services:				
Aroostook	\$ 799,476	799,476	-	772,375
Franklin	604,808	604,808	-	625,146
Hancock	194,341	194,341	-	159,917
Kennebec	306	306	-	6,585
Oxford	441,047	441,047	-	428,846
Penobscot	832,068	832,068	-	773,520
Piscataquis	901,537	901,537	-	894,323
Somerset	840,005	840,005	-	815,936
Washington	711,759	711,759	-	691,723
Total County reimbursements for services	5,325,347	5,325,347	-	5,168,371
Departmental:				
Fiscal Administrator	181,120	190,606	(9,486)	165,270
Assessments	766,871	780,550	(13,679)	698,939
Forest fire service	160,000	118,275	41,725	72,381
General assistance	66,000	50,644	15,356	49,587
Passamaquoddy	11,700	10,119	1,581	10,716
Land Use Regulation Commission	364,286	381,709	(17,423)	348,473
Total departmental	1,549,977	1,531,903	18,074	1,345,366
Unclassified:				
County tax	3,758,726	3,758,726	-	3,399,683
Overlay	349,886	-	349,886	-
Total unclassified	4,108,612	3,758,726	349,886	3,399,683
Total expenditures	23,191,257	21,990,067	1,201,190	20,696,836
Excess (deficiency) of revenues over (under) expenditures	(3,300,000)	(1,579,829)	1,720,171	200,820
Other financing sources (uses):				
Budgeted use of surplus - cost component	3,300,000	-	(3,300,000)	-
Total other financing sources (uses)	3,300,000	-	(3,300,000)	-
Net change in fund balance	-	(1,579,829)	(1,579,829)	200,820
Fund balance, beginning of year		4,651,819		4,450,999
Fund balance, end of year	\$	3,071,990		4,651,819



## ***PITTSTON FARMS***

*PHOTO BY DOREEN SHEIVE*

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

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