

# MAINE STATE LEGISLATURE

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# UNORGANIZED TERRITORY



FISCAL YEAR 2016 ANNUAL REPORT

# **UNORGANIZED TERRITORY**

## **Phone Assistance**

### **State Offices**

**Education in the Unorganized Territory** - Education and related services - 624-6892

**Fiscal Administrator** - Budgets and expenditures - 624-6250

**Forest Protection Division** - Forest fire prevention - 287-4990

**Forest Service** - Timber harvesting and land management - 287-2791

**General Assistance** - Emergency assistance - 624-4138

**Land Resource Regulation** - Large residential, wind, commercial or industrial development - 287-7688

**Land Use Planning Commission (LUPC)** - Planning and zoning board - 287-2631

**Maine Revenue Services** - Assessment and collection of property taxes - 624-5611

**Plumbing inspectors** - 287-5672

### **County Offices**

<b><u>County Offices</u></b>	<b><u>Telephone</u></b>
Aroostook County	493-3318
Franklin County	778-6614
Hancock County	667-9542
Kennebec County	622-0971
Knox County	594-0420
Lincoln County	882-6311
Oxford County	743-6359
Penobscot County	942-8535
Piscataquis County	564-2161
Sagadahoc County	443-8200
Somerset County	474-9861
Waldo County	338-3282
Washington County	255-3127





STATE OF MAINE  
OFFICE OF THE STATE AUDITOR

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AUGUSTA, MAINE 04333-0066

**POLA A. BUCKLEY, CPA, CISA**  
STATE AUDITOR

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

**MARCIA C. McINNIS, CGA**  
FISCAL ADMINISTRATOR  
Unorganized Territory Division

November 13, 2018

To the Taxpayers of the Unorganized Territory:

The Fiscal Administrator for the Unorganized Territory (UT) within the Office of the State Auditor prepares an annual report directed to the property taxpayers of the UT. This report is required by Maine State statutes and includes audited financial statements and information on the operation, and services available to residents of the UT.

The items contained in the report include the following sections:

1. General Information
2. Current Information
3. Development District Information
4. State Services Information
5. County Services Information
6. Independent Auditor's Report
7. Appendices

The Development District section provides required information relating to the Tax Incremental Financing (TIF) Districts for Franklin, Hancock, Penobscot, Somerset and Washington Counties. This information is provided to you consistent with 5 MRSA §246.

The State Services section outlines the services provided by State agencies to UT residents. This section also contains contact information for State agency staff members that assist residents with these services.

Maine Revenue Services (MRS) has assigned each township a specific Tax Collector at a specific location with the responsibility for collecting motor vehicle excise taxes. Please support the road repairs and maintenance in your area by making certain that you pay your excise taxes to the Tax Collector designated for your township. MRS maintains a listing of all Tax Collectors by township, and an updated listing of tax collection sites begins on page 39 of this report.

If you have any suggestions, or concerns, please contact me at (207) 624-6263.

Best Regards,

A handwritten signature in blue ink, appearing to read "Marcia McInnis".

Marcia McInnis

Fiscal Administrator of the Unorganized Territory

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# 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 includes:

- Approximately 9,276,000 acres of land, of which:
  - Approximately 7,546,000 acres are in the Tree Growth current use program and, therefore, have reduced valuation for tax purposes.
  - Approximately 1,167,795 acres are exempt from property tax, such as State and Federal land.
- There are 422 townships with a full-time resident population of 7,975 people. In addition, the 2010 census estimated that there are 11,124 seasonal structures that house approximately 26,895 non-residents.
- There are 101 offshore islands. Only one of these islands has a full-time resident population. This single population consists of only four persons.
- There are approximately 381 miles of summer roads and 584 miles of winter roads in the Unorganized Territory.
- There is unorganized territory located within thirteen of the sixteen counties in Maine. However, municipal type services are required in only nine of these counties.
- The established Municipal Cost Components for the Unorganized Territory applicable to Fiscal Year 2017-2018 are:

State Agency Services*	\$12.8 million
County Services *	8.5 million
County TIF Taxes	3.9 million
County Taxes	<u>5.9 million</u>
Total Cost of Services	\$31.1 million

The Unorganized Territory does not receive General Purpose Aid to Local Schools, or reimbursement for Tree Growth from the State of Maine.

NOTE: \* indicates the amounts are net of revenue offsets or fees.

## **STATE AND COUNTY SERVICES**

Title 36 MRSA Chapter 115, Unorganized Territory Educational and Services Tax establishes a mechanism for State agencies and county governments to provide services to residents in the UT. In 1978, an Unorganized Territory Tax District was created to levy taxes on nonexempt real and personal property within the district to defray the cost of funding services to residents in the UT. These services are municipal in nature, and would ordinarily be provided to residents if they lived in an organized area, or a municipality.

Generally, there are two broad categories of municipal services to the UT:

### **1) State Agency Services**

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

### **2) County Services**

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

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

## **MUNICIPAL COST COMPONENTS LEGISLATION**

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

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

## **THE ANNUAL LEVY OF UT TAX**

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

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

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

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

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

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

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

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

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

### **TIF District Valuation**

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

***Annual Levy of UT Tax = (the Aggregate UT Mill Rate X the UT's county valuation) + (the Aggregate UT Mill Rate X the TIF district valuation)***

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

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# CURRENT INFORMATION

**Public Law, Chapter 121, LD 1078, 128<sup>th</sup> Maine State Legislature**

**An Act To Establish Municipal Cost Components for Unorganized Territory  
Services To Be Rendered in Fiscal Year 2017-18**

**Emergency preamble.** Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

**Whereas,** prompt determination and certification of the municipal cost components in the Unorganized Territory Tax District are necessary to the establishment of a mill rate and the levy of the Unorganized Territory Educational and Services Tax; and

**Whereas,** in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

**Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. Municipal cost components for services rendered.** In accordance with the Maine Revised Statutes, Title 36, chapter 115, the Legislature determines that the net municipal cost component for services and reimbursements to be rendered in fiscal year 2017-18 is as follows:

Audit - Fiscal Administration	\$225,510
Education	12,264,663
Forest Fire Protection	150,000
Human Services - General Assistance	65,000
Property Tax Assessment - Operations	1,031,446
Maine Land Use Planning Commission - Operations	549,577
TOTAL STATE AGENCIES	<u>\$14,286,196</u>
County Reimbursements for Services:	
Aroostook	\$1,288,800
Franklin	888,252
Hancock	238,750
Kennebec	12,823
Oxford	1,273,300
Penobscot	1,071,109
Piscataquis	1,014,232
Somerset	1,663,298
Washington	1,008,408
TOTAL COUNTY SERVICES	<u>\$8,458,972</u>



COUNTY TAX INCREMENT FINANCING DISTRIBUTIONS  
FROM FUND

Tax Increment Financing Payments	\$3,957,568
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TOTAL REQUIREMENTS	<u>\$26,702,736</u>
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**COMPUTATION OF ASSESSMENT: NOTE, DOES NOT INCLUDE ASSESSOR'S  
OVERLAY OR COUNTY TAXES**

Requirements	\$26,702,736
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Less Deductions:

General -

State Revenue Sharing	\$80,000
Homestead Reimbursement	100,000
Miscellaneous Revenues	10,000
Transfer from undesignated fund balance	900,000

TOTAL GENERAL DEDUCTIONS	<u>\$1,090,000</u>
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Educational -

Land Reserved Trust	\$70,000
Tuition/Travel	110,768
United States Forestry Payment In lieu of Taxes	15,000
Special - Teacher Retirement	230,000

TOTAL EDUCATION DEDUCTIONS	<u>\$425,768</u>
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TOTAL DEDUCTIONS	\$1,515,768
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<b>LD 1623 TAX ASSESSMENT ENACTED</b>	<u>\$25,186,968</u>
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**RECONCILIATION OF LD 1078 TO TAX  
ASSESSMENT FOR FY 2018**

**PLUS:**

County Taxes Levied by Maine Revenue Service (MRS) After the Enactment of LD 1078	5,939,608
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TOTAL ASSESSMENT WITH COUNTY TAXES BEFORE OVERLAY	<u>\$31,126,576</u>
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**Emergency clause.** In view of the emergency cited in the preamble, this legislation takes effect when approved.

MUNICIPAL COST COMPONENTS BUDGETS **BEFORE** COUNTY TAXES AND OVERLAY  
FIVE YEAR ANALYSIS

	<u>FY 2014</u>	<u>FY 2015</u>	<u>% Increase (-)Decrease</u>	<u>FY 2016</u>	<u>% Increase (-)Decrease</u>	<u>FY 2017</u>	<u>% Increase (-)Decrease</u>	<u>FY 2018</u>	<u>% Increase (-)Decrease</u>
State Agencies									
Fiscal Administrator	\$ 212,810	219,722	3.2	254,952	16.0	251,277	-1.4	225,510	-10.3
Education	12,069,217	12,022,813	-0.4	12,129,121	0.9	12,288,717	1.3	12,264,663	-0.2
Forest Fire Protection	150,000	150,000	0.0	150,000	0.0	150,000	0.0	150,000	0.0
Human Services - General Assistance	55,750	55,750	0.0	55,750	0.0	65,000	16.6	65,000	0.0
Maine Revenue Service	948,231	1,031,852	8.8	950,000	-7.9	935,000	-1.6	1,031,446	10.3
LUPC - Operations	528,642	523,019	-1.1	529,025	1.1	544,194	2.9	549,577	1.0
Subtotal of State Agency	<u>13,964,650</u>	<u>14,003,156</u>	<u>0.3</u>	<u>14,068,848</u>	<u>0.5</u>	<u>14,234,188</u>	<u>1.2</u>	<u>14,286,196</u>	<u>0.4</u>
Less Deductions									
General	-2,915,300	-2,564,538	-12.0	-2,509,945	-2.1	-1,903,945	-24.1	-1,090,000	-42.8
Educational	-401,800	-323,455	-19.5	-418,317	29.3	-419,049	0.2	-425,768	1.6
Total State Agencies	<u>10,647,550</u>	<u>11,115,163</u>	<u>4.4</u>	<u>\$ 11,140,586</u>	<u>0.2</u>	<u>11,911,194</u>	<u>6.9</u>	<u>12,770,428</u>	<u>7.2</u>
County Services									
Aroostook	1,025,114	1,042,847	1.7	1,216,139	16.6	1,251,259	2.9	1,288,800	3.0
Franklin	1,258,685	991,854	-21.2	1,029,624	3.8	998,235	-3.0	888,252	-11.0
Hancock	160,407	320,363	99.7	223,152	-30.3	236,660	6.1	238,750	0.9
Kennebec	10,056	11,831	17.7	12,115	2.4	10,669	-11.9	12,823	20.2
Oxford	877,519	1,185,959	35.1	1,247,937	5.2	1,257,130	0.7	1,273,300	1.3
Penobscot	996,500	1,020,403	2.4	1,033,537	1.3	1,067,291	3.3	1,071,109	0.4
Piscataquis	887,371	990,627	11.6	1,008,711	1.8	962,139	-4.6	1,014,232	5.4
Somerset	1,412,944	1,441,824	2.0	1,463,162	1.5	1,679,712	14.8	1,663,298	-1.0
Washington	812,645	839,105	3.3	870,612	3.8	978,140	12.4	1,008,408	3.1
Total County Services	<u>7,441,241</u>	<u>7,844,813</u>	<u>5.4</u>	<u>8,104,989</u>	<u>3.3</u>	<u>8,441,235</u>	<u>4.1</u>	<u>8,458,972</u>	<u>0.2</u>
TAX COMMITMENT BEFORE TIFs	<u>18,088,791</u>	<u>18,959,976</u>	<u>4.8</u>	<u>19,245,575</u>	<u>1.5</u>	<u>20,352,429</u>	<u>5.8</u>	<u>21,229,400</u>	<u>4.3</u>
TIF TAX COMMITMENT	<u>3,510,000</u>	<u>3,100,000</u>	<u>-11.7</u>	<u>2,800,000</u>	<u>-9.7</u>	<u>2,027,000</u>	<u>-27.6</u>	<u>3,957,568</u>	<u>95.2</u>
TOTAL TAX COMMITMENT BEFORE COUNTY TAXES & OVERLAY	<u>\$ 21,598,791</u>	<u>22,059,976</u>	<u>2.1</u>	<u>22,045,575</u>	<u>-0.1</u>	<u>22,379,429</u>	<u>1.5</u>	<u>25,186,968</u>	<u>12.5</u>

# **AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYSIS**

*Source : Maine Revenue Services  
2003-2016*

<b>County</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>*2007</b>	<b>2008</b>	<b>2009</b>	<b>**2010</b>	<b>2011</b>	<b>2012</b>	<b>***2013</b>	<b>2014</b>	<b>2015</b>	<b>* # 2016</b>
Aroostook	0.00756	0.00754	0.00754	0.00696	0.00646	0.00641	0.00825	0.00825	0.00658	0.00666	0.00672	0.00699	0.00693	0.00637
Franklin	0.01021	0.01117	0.01024	0.00883	0.00808	0.00810	0.00885	0.00885	0.00720	0.00733	0.00897	0.00825	0.00833	0.00775
Hancock	0.00597	0.00620	0.00666	0.00601	0.00578	0.00495	0.00670	0.00670	0.00500	0.00500	0.00474	0.00575	0.00530	0.00500
Kennebec	0.00812	0.00884	0.00816	0.00718	0.00480	0.00473	0.00642	0.00642	0.00560	0.00657	0.00618	0.00643	0.00597	0.00648
Knox	0.00571	0.00574	0.00592	0.00472	0.00463	0.00446	0.00631	0.00631	0.00481	0.00480	0.00463	0.00464	0.00469	0.00447
Lincoln	0.00556	0.00557	0.00585	0.00505	0.00478	0.00463	0.00636	0.00636	0.00503	0.00507	0.00489	0.00497	0.00506	0.00479
Oxford	0.00836	0.00805	0.00853	0.00721	0.00703	0.00688	0.00860	0.00860	0.00818	0.00876	0.00849	0.00993	0.01019	0.00912
Penobscot	0.00934	0.00962	0.00969	0.00857	0.00842	0.00852	0.01055	0.01055	0.00866	0.00887	0.00865	0.00866	0.00870	0.00777
Piscataquis	0.00757	0.00798	0.00841	0.00725	0.00691	0.00716	0.00951	0.00951	0.00703	0.00699	0.00673	0.00693	0.00670	0.00601
Somerset	0.00782	0.00765	0.00780	0.00685	0.00676	0.00821	0.00906	0.00906	0.00856	0.00864	0.00837	0.00823	0.00846	0.00803
Waldo	0.00614	0.00637	0.00692	0.00502	0.00482	0.00506	0.00704	0.00704	0.00559	0.00583	0.00561	0.00563	0.00559	0.00527
Washington	0.00866	0.00894	0.00919	0.00882	0.00837	0.00770	0.00930	0.00930	0.00812	0.00823	0.00814	0.00811	0.00846	0.00773
State Agency Services Mill Rate	0.004815	0.004409	0.004399	0.004578	0.003952	0.003531	0.003392	0.005151	0.004424	0.003599	0.00342	0.00347	0.00343	0.003194

Note: The State Agency, County Tax and Overlay Mill Rates are included in the Aggregate UT County Mill Rate. Refer to Page 60.

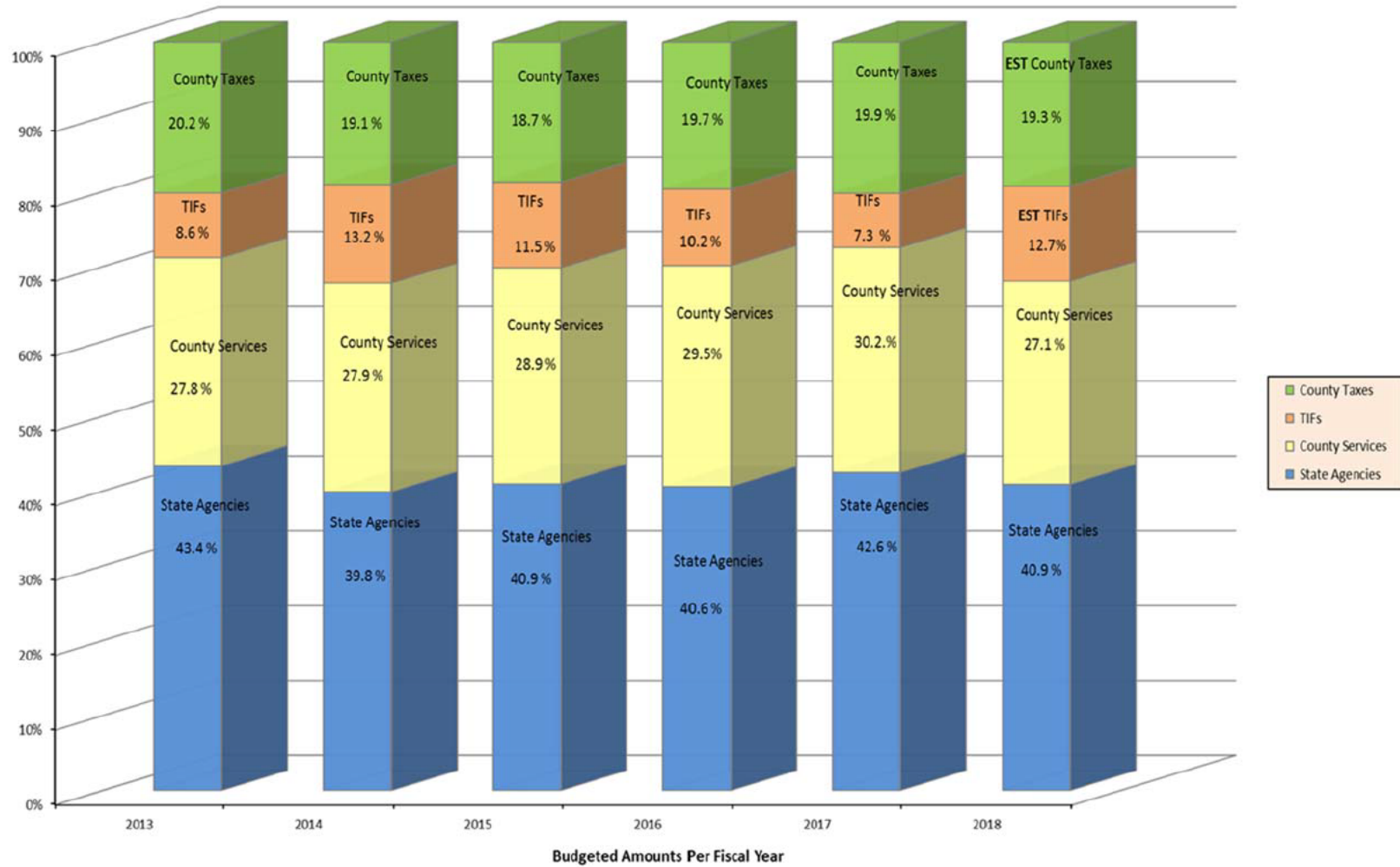
\*Revaluations

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

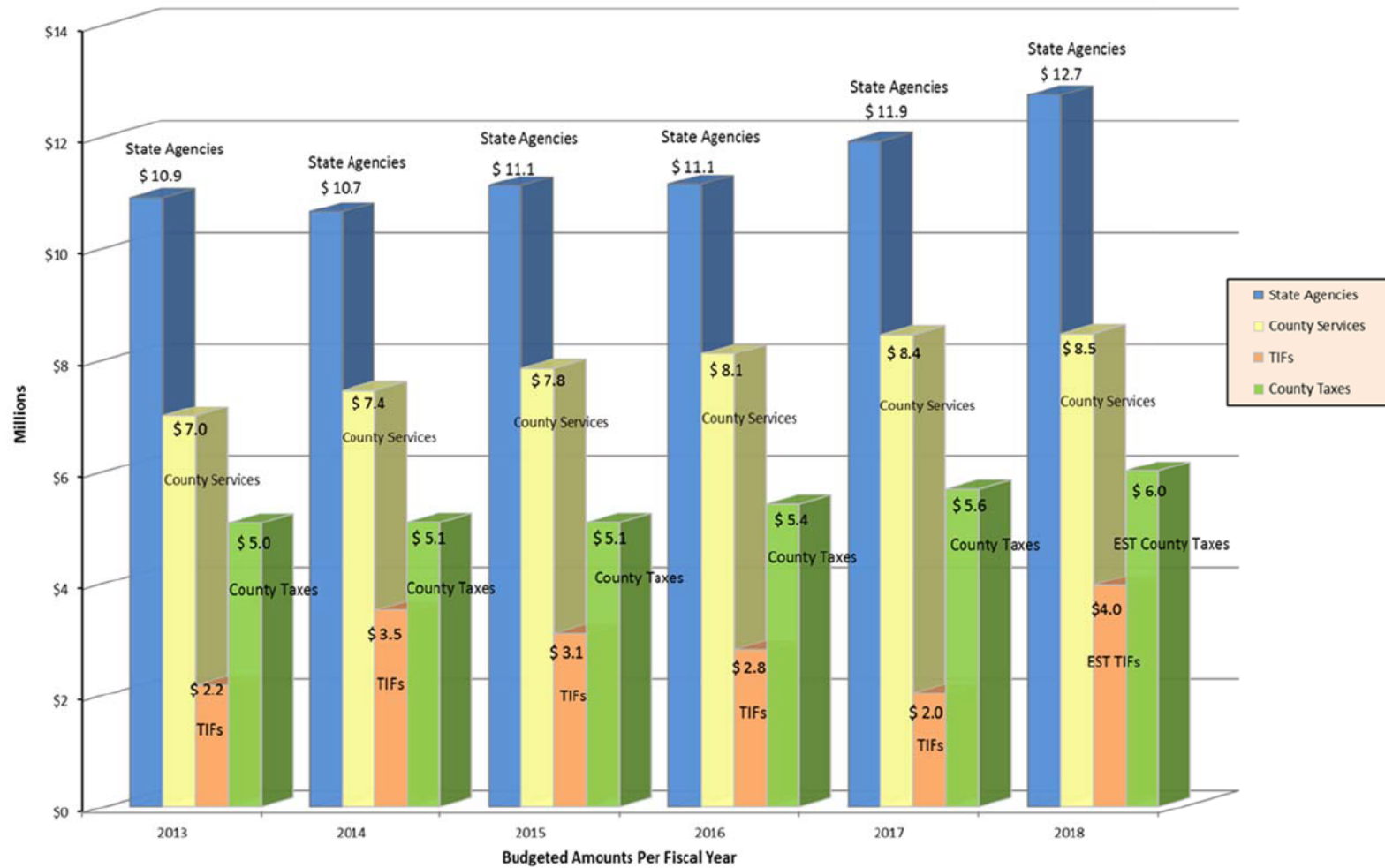
\*\*\*First year of Wind TIFs in Hancock County

# First year of Omnibus Wind TIFs in Somerset and Hancock Counties.

# UT Education and Services Fund Historical Municipal Cost Component Percentages with UT County Taxes - Net of Revenue Fiscal Years 2013 to 2018

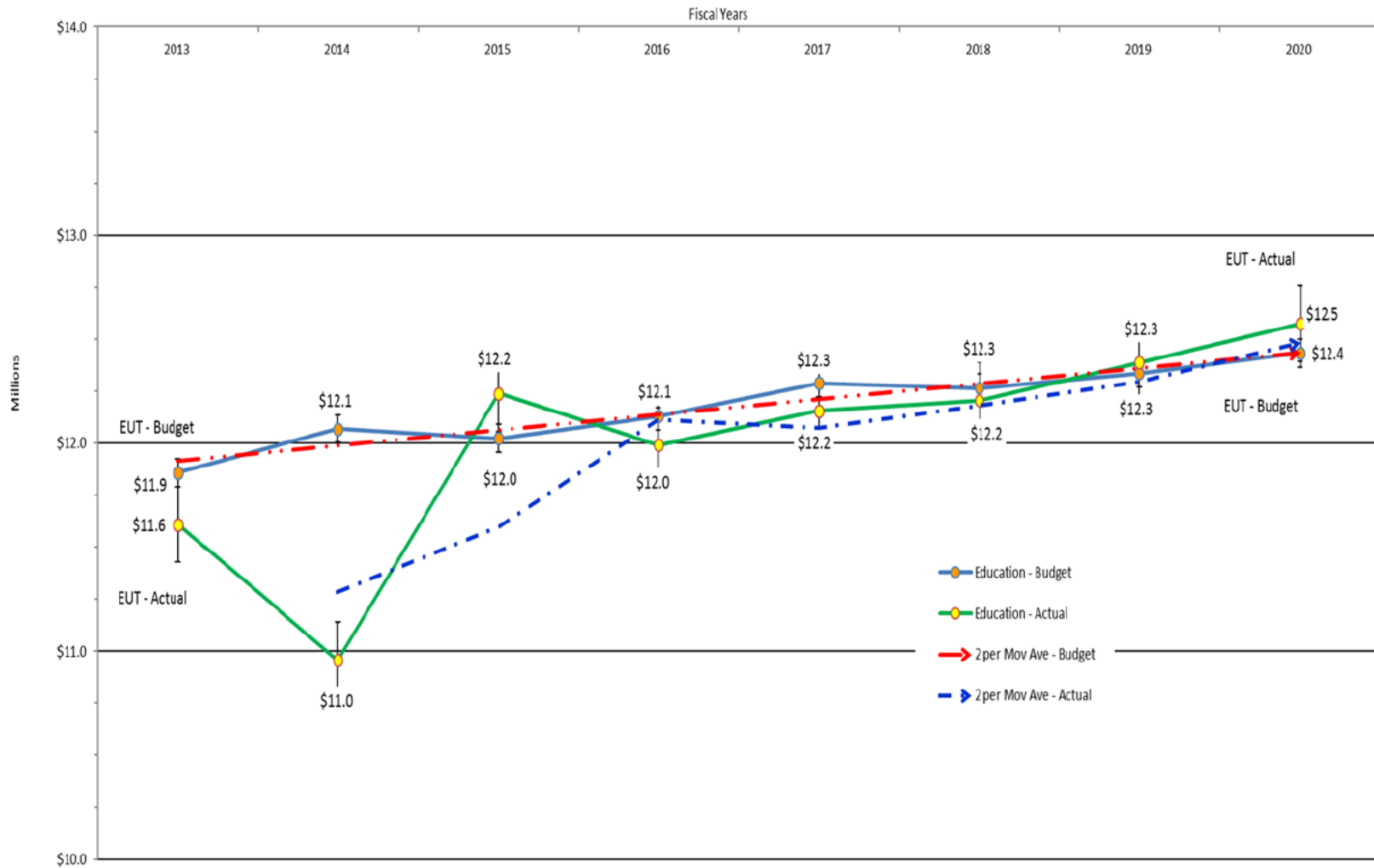


**UT Education and Services Fund**  
**Historical Municipal Cost Components Amounts with UT County Taxes - Net of Revenue**  
**Fiscal Years 2013 to 2018**



# UT Education and Services Fund Selected State Agencies Component - Education - Fiscal Years 2013 to 2018 with 2 Period Moving Average Trendlines for Fiscal Years 2019 and 2020

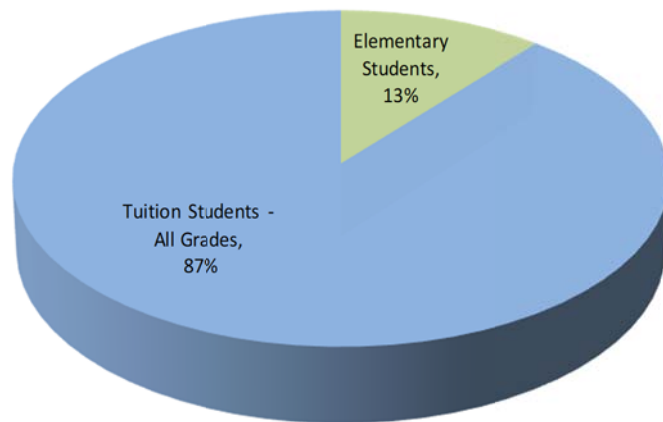
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### EUT Student Enrollment by Category

For School Year 2017

School Year 2017 Enrollments are Estimates  
based on Oct 1, 2016 Enrollments

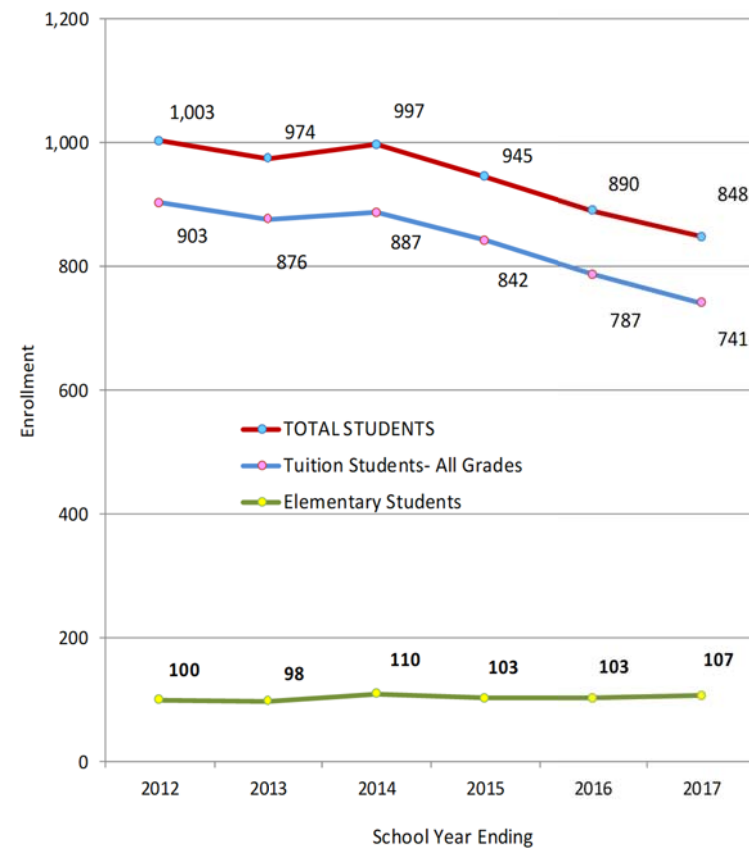


Total 2017 Student Enrollment - 848

### Historical EUT Student Enrollment

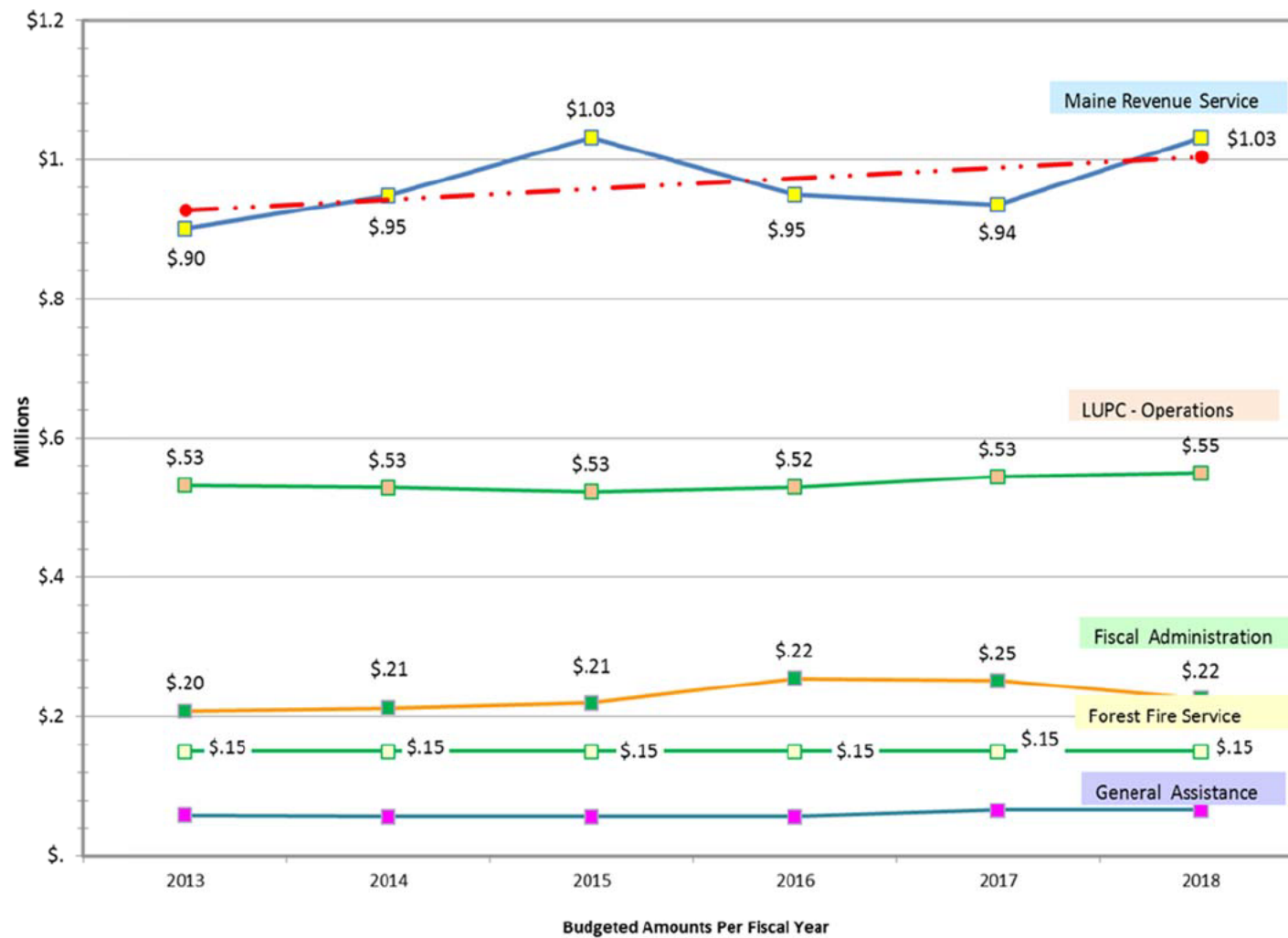
For School Years 2012 to 2017

School Year 2017 Enrollments are Estimates  
based on October 1, 2016 Enrollments

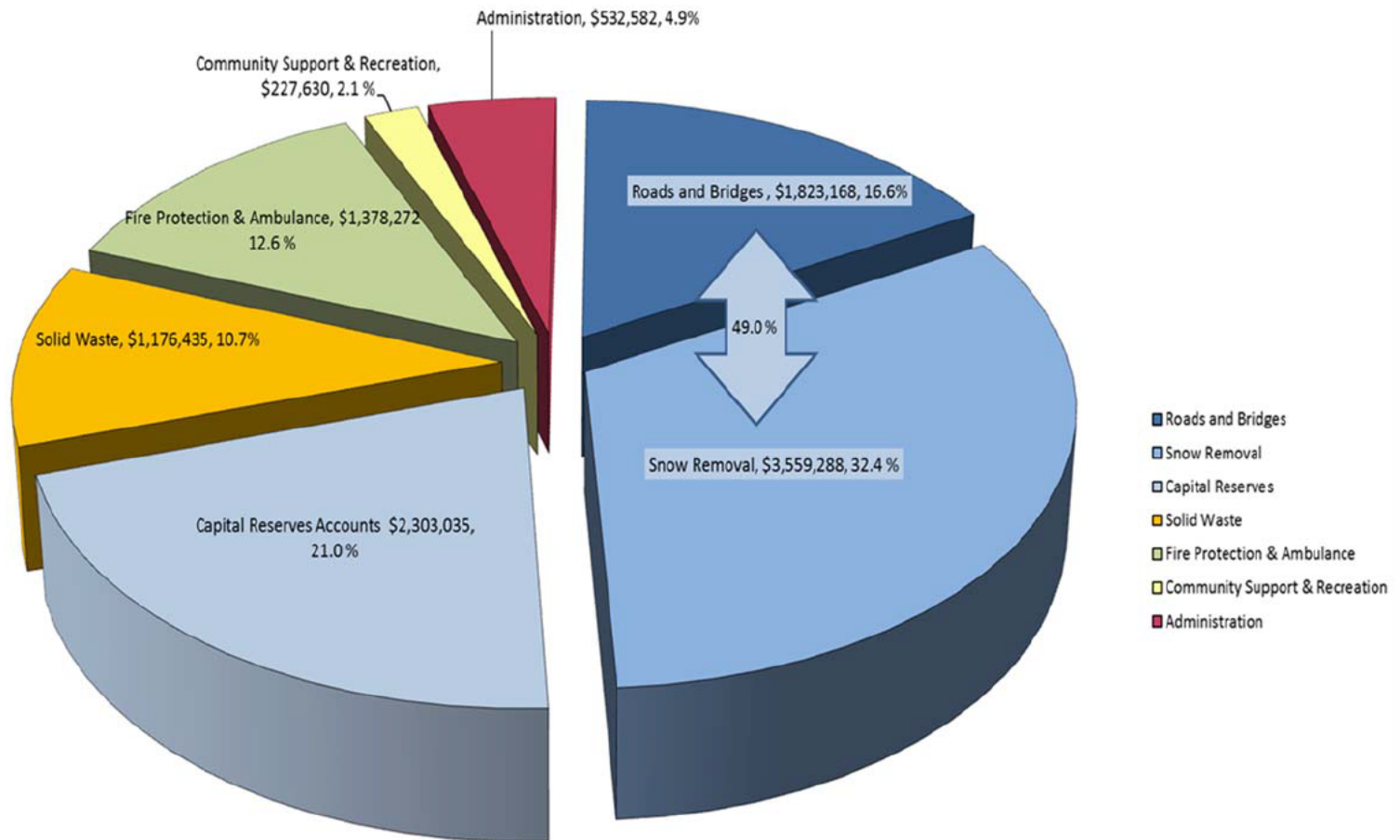




**UT Education and Services Fund**  
**Selected State Agencies Components Other Than Education - Fiscal Years 2013 to 2018**  
 with Linear Trendlines for Maine Revenue Service



# UT Education and Services Fund FY 2018 County Municipal Services Budgets by Function



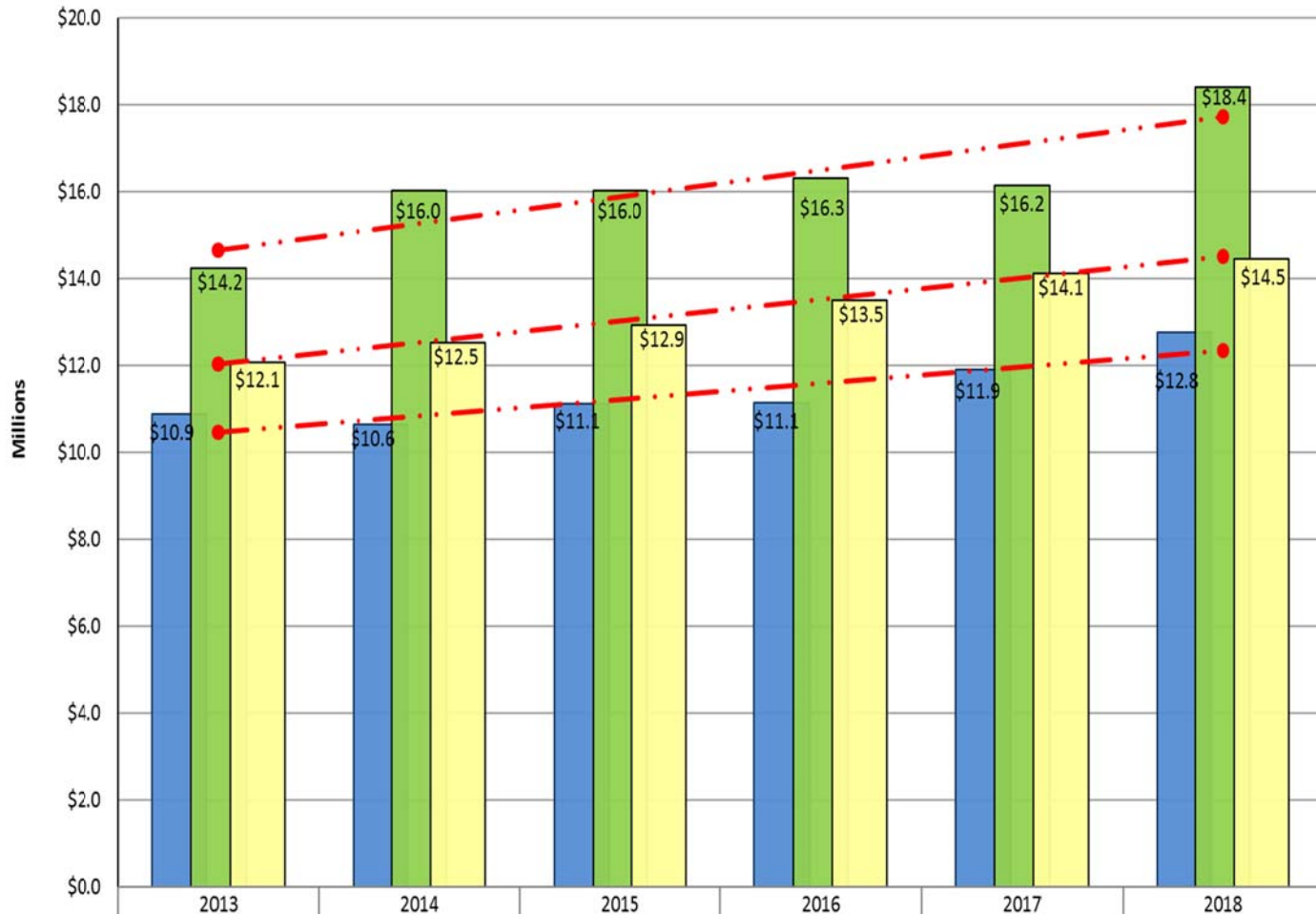
Gross County Service Budgets without Revenue Deductions  
\$ 11.0 Million

NOTE: 49.0% of the Functional Category Costs are directly related to the Retail Cost of Gasoline

## UT Education and Services Fund

State Agency and County Budget Totals - Net of Revenue with Linear Trendlines for Fiscal Years 2013 to 2018

County Budget Totals : 1) With TIFS and 2) Without TIFS

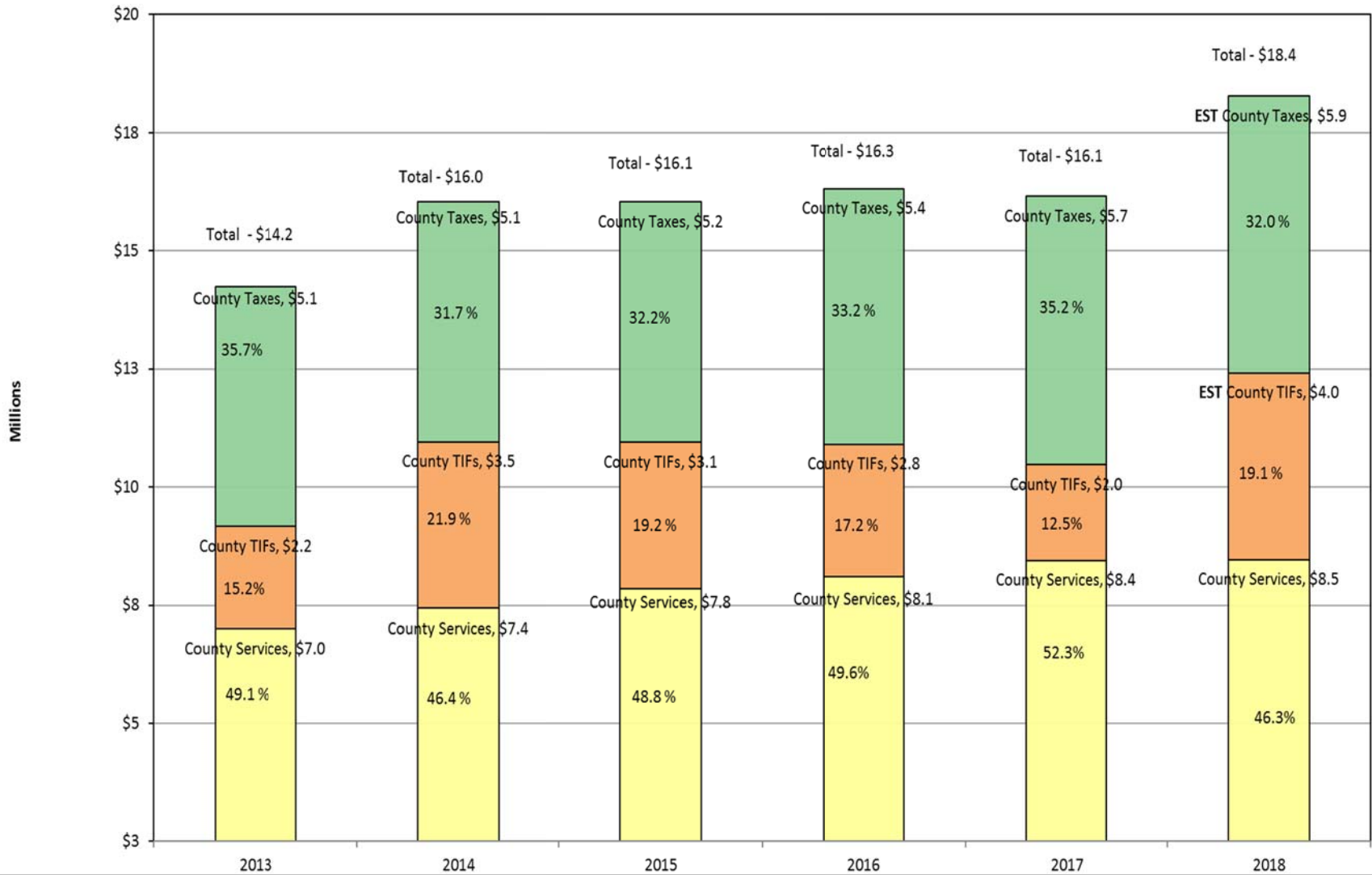


State Agency Services (NET)	10,899,939	10,647,550	11,115,163	11,140,586	11,911,194	12,770,428
1) County Services, Taxes, TIFS	\$14,242,991	\$16,042,112	\$16,035,516	\$16,312,736	\$16,153,850	\$18,423,391
2) County Services, Taxes, NO TIFS	12,074,155	12,532,112	12,935,516	13,512,736	14,126,850	14,465,824

# Historical County Municipal Cost Component Percentages

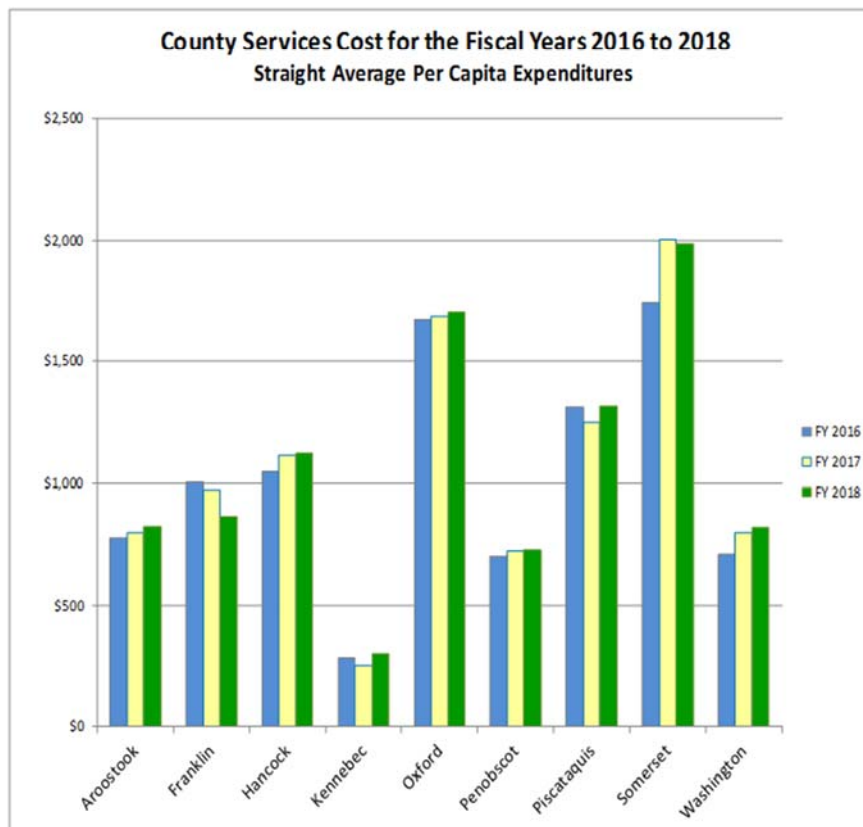
For Fiscal Years 2013 to 2018

Net of Revenue



# SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY

County	FY 2016 Cost	FY 2016 County Services Tax Assessment	FY 2017 Cost	FY 2017 County Services Tax Assessment	FY 2018 Cost	US Census 2010 Resident Population	FY 2018 County Services Tax Assessment
	Per Capita		Per Capita		Per Capita		
Aroostook	\$745	\$1,216,139	767	\$1,251,259	\$790	1,633	\$1,288,800
Franklin	1,004	1,029,624	973	998,235	866	1,026	888,252
Hancock	1,048	223,152	1,112	236,660	1,121	213	238,750
Kennebec	282	12,115	249	10,669	299	43	12,823
Oxford	1,673	1,247,937	1,686	1,257,130	1,707	746	1,273,300
Penobscot	700	1,033,537	724	1,067,291	726	1,476	1,071,109
Piscataquis	1,308	1,008,711	1,248	962,139	1,316	771	1,014,232
Somerset	1,746	1,463,162	2,005	1,679,712	1,985	838	1,663,298
Washington	710	870,612	798	978,140	822	1,227	1,008,408
		<u>\$8,104,989</u>		<u>\$8,441,235</u>		<u>7,973</u>	<u>\$8,458,972</u>
Straight Average of Services Cost Per Capita	<u>\$1,024</u>		<u>\$1,062</u>		<u>\$1,070</u>		
Weighted Average of Services Cost Per Capita	<u>\$1,017</u>		<u>\$1,059</u>		<u>\$1,061</u>		



# DEVELOPMENT DISTRICT INFORMATION

## Wind Parks and Tax Increment Financing Districts

Wind parks, and their accompanying Tax Increment Financing (TIF) Districts are located in many areas in Maine, including the Unorganized Territory. TIF Districts capture the new, assessed values of taxable property within a development district that is designated by county commissioners. The percentage of the assessed value that is captured, and the period of time that the assessed value is captured, are included in the *Application for a County Development and Tax Increment Financing District*. County commissioners prepare applications for each eligible development district, and submit them to the State of Maine Commissioner of Economic and Community Development for review and approval.

TIF district applications may contain a Credit Enhancement Agreement (CEA). The CEA is a contract between the county commissioners and the project developer that designates a percentage of the property tax revenues realized on the new capital investment to pay some project costs of the investment directly to the project developer. The estimated TIF payment schedules from the Franklin, Hancock, Penobscot, Somerset, and Washington applications are included in this section. These schedules list the estimated payments that will be made from the Unorganized Territory Education and Services Fund to each county over the life of the TIF.

### Actual TIF Disbursements to Counties from the UT Education and Services

Actual TIF Disbursements to Counties	Fiscal Years				TOTAL
	PRIOR YEARS	2016	2017	2018	
Franklin	\$7,478,303	\$1,115,104	\$967,744	\$914,543	\$10,475,694
Hancock	7,192,577	299,435	305,222	629,171	\$8,426,406
Penobscot			344,056	566,001	\$910,057
Somerset			459,502	800,610	\$1,260,112
Washington	778,398	760,433	642,749	612,323	\$2,793,903
TOTAL	\$15,449,279	\$2,174,972	\$2,719,274	\$3,522,648	\$23,866,172



**Franklin County**  
**Schedule of TIF District Assessed Values, Captured TIF Revenues, and TIF Allocations**  
Franklin County Enterprise - Kibby Wind Power Project

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
Tax Year	Estimated Annual Assessed Property Valuation	Captured Annual Assessed Property Valuation Percentage	Gross New Taxes in TIF District	Aggregate UT County Mill Rate **	Captured TIF Revenues (Col 3 X Col 4)	CEA *** Developer Allocation Percentage	TIF Allocation Paid To Developer (Col 6 X Col 7) 60%	TIF Allocation Paid to Developer (Col 6 - Col 8) ****
Base 2008-2009	220,000,000							
1 - 2009-2010	Not disclosed	75.00%	\$1,777,600	Not Disclosed	\$1,333,200	60.0%	\$799,920	\$533,280
2 - 2010-2011	Not disclosed	75.00%	1,706,496	Not Disclosed	1,279,872	60.0%	\$767,923	511,949
3 - 2011-2012	Not disclosed	75.00%	1,635,392	Not Disclosed	1,226,544	60.0%	\$735,926	490,618
4 - 2012-2013	Not disclosed	75.00%	1,564,288	Not Disclosed	1,173,216	60.0%	\$703,930	469,286
5 - 2013-2014	Not disclosed	75.00%	1,493,184	Not Disclosed	1,119,888	60.0%	\$671,933	447,955
6 - 2014-2015	Not disclosed	75.00%	1,422,080	Not Disclosed	1,066,560	60.0%	\$639,936	426,624
7 - 2015-2016	Not disclosed	75.00%	1,350,976	Not Disclosed	1,013,232	60.0%	\$607,939	405,293
8 - 2016-2017	Not disclosed	75.00%	1,279,872	Not Disclosed	959,904	60.0%	\$575,942	383,962
9 - 2017-2018	Not disclosed	75.00%	1,208,768	Not Disclosed	906,576	60.0%	\$543,946	331,034
10 - 2018-2019	Not disclosed	75.00%	1,137,664	Not Disclosed	853,248	60.0%	\$511,949	-
11 - 2019-2020	Not disclosed	50.00%	1,066,560	Not Disclosed	533,280	60.0%	\$319,968	-
12 - 2020-2021	Not disclosed	50.00%	995,455	Not Disclosed	497,728	60.0%	\$298,637	-
13 - 2021-2022	Not disclosed	50.00%	924,351	Not Disclosed	462,176	60.0%	\$277,305	-
14 - 2022-2023	Not disclosed	50.00%	853,247	Not Disclosed	426,624	60.0%	\$255,974	-
15 - 2023-2024	Not disclosed	50.00%	782,143	Not Disclosed	391,072	60.0%	\$234,643	-
16 - 2024-2025	Not disclosed	50.00%	711,039	Not Disclosed	355,520	60.0%	\$213,312	-
17 - 2025-2026	Not disclosed	50.00%	639,935	Not Disclosed	319,968	60.0%	\$191,981	-
18 - 2026-2027	Not disclosed	50.00%	568,831	Not Disclosed	284,416	60.0%	\$170,649	-
19 - 2027-2028	Not disclosed	50.00%	533,280	Not Disclosed	266,640	60.0%	\$159,984	-
20 - 2028-2029	Not disclosed	50.00%	533,280	Not Disclosed	266,640	60.0%	\$159,984	-
Total			\$22,184,441.30		\$14,736,300.73		\$8,841,780.44	\$4,000,000.40
Ave Annual Amounts	-		\$1,109,222		\$736,815		\$442,089	\$200,000

\* SOURCE: **Franklin County Enterprise Tax Increment Financing (TIF) District and Development Program**, submitted by the Franklin County Commissioners to the Commissioner of Department of Economic and Community Development(DECED) on July 1, 2011.

\*\* See Page 11 for an explanation of the Mill Rate.

\*\*\* CEA = Credit Enhancement Agreement. See Page 30 paragraph 3 for an explanation of CEA.

\*\*\*\* The original TIF Program application was written with a \$ 4.0 M TIF limit to the County. An amendment to Franklin's Development Program is currently being drafted.

**Hancock County**  
**Schedule of TIF District Assessed Values, Captured Assessed Values, and TIF Allocations**  
**T16 Bull Hill Project \***

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
Tax Year	Estimated Annual Assessed Property Valuation	Captured Annual Assessed Property Valuation Percentage	Captured Annual Assessed Property Valuation Amount	Aggregate UT County Mill Rate **	Captured TIF Revenues (Col 4 X Col 5)/1000	CEA *** Developer Allocation Percentage	TIF Allocation Paid To Developer (Col 6 X Col 7) 70%	TIF Allocation Paid to Developer (Col 6 - Col 8)
Year 1								
Year 2								
Year 3	\$69,081,765	100.00%	\$69,081,765	\$5.92	\$408,964	70.0%	\$286,275	\$122,689
Year 4	65,627,677	100.00%	65,627,677	5.92	388,516	70.0%	\$271,961	116,555
Year 5	62,346,293	100.00%	62,346,293	5.92	369,090	70.0%	\$258,363	110,727
Year 6	59,228,978	100.00%	59,228,978	5.92	350,636	70.0%	\$245,445	105,191
Year 7	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 8	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 9	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 10	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 11	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 12	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 13	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 14	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 15	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 16	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 17	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 18	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 19	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 20	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 21	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 22	56,267,529	100.00%	56,267,529	5.92	333,104	70.0%	\$233,173	99,931
Year 23	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Year 24	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Year 25	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Year 26	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Year 27	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Year 28	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Year 29	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Year 30	56,267,529	100.00%	56,267,529	5.92	333,104	0.0%	0	333,104
Total	\$1,606,705,409		\$1,606,705,409		\$9,511,696		\$4,792,806	\$4,718,890
Ave Annual Amounts	\$57,382,336		\$57,382,336		\$339,703		\$171,172	\$168,532

\* SOURCE: **Hancock County Unorganized Territory (UT) Bull Hill Wind Power Tax Increment Financing (TIF) District and Development Program**, submitted by the Hancock County Commissioners to the Commissioner of DECD on September 30, 2011.

\*\* See Page 11 for an explanation of the Mill Rate.

\*\*\* CEA = Credit Enhancement Agreement. See Page 30 paragraph 3 for an explanation of CEA.

**Hancock County**  
**Schedule of TIF District Assessed Values, Captured Assessed Values, and TIF Allocations**  
Hancock Wind Omnibus - Ol's Hill \*

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
Tax Year	Estimated Annual Assessed Property Valuation	Captured Annual Assessed Property Valuation Percentage	Captured Annual Assessed Property Valuation Amount	Aggregate UT County Mill Rate **	Captured TIF Revenues (Col 4 X Col 5)/1000)	CEA Developer Allocation Percentage	TIF Allocation Paid To Developer (Col 6 X Col 7) 70%	TIF Allocation Paid to Developer (Col 6 - Col 8)
Year 1	\$86,597,175	100.00%	\$86,597,175	\$5.00	\$432,986	70.0%	\$303,090	\$129,896
Year 2	82,988,960	100.00%	82,988,960	\$5.00	414,945	70.0%	290,461	124,483
Year 3	79,380,744	100.00%	79,380,744	\$5.00	396,904	70.0%	277,832	119,072
Year 4	75,772,528	100.00%	75,772,528	\$5.00	378,863	70.0%	265,203	113,660
Year 5	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,245
Year 6	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,246
Year 7	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,245
Year 8	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,245
Year 9	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,245
Year 10	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,245
Year 11	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,245
Year 12	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,245
Year 13	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,245
Year 14	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,245
Year 15	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,245
Year 16	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,245
Year 17	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,245
Year 18	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,245
Year 19	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,245
Year 20	72,164,313	100.00%	72,164,313	\$5.00	360,821	70.0%	252,575	108,245
Year 21	72,164,313	100.00%	72,164,313	\$5.00	360,821	0.0%		360,821
Year 22	72,164,313	100.00%	72,164,313	\$5.00	360,821	0.0%		360,821
Year 23	72,164,313	100.00%	72,164,313	\$5.00	360,821	0.0%		360,821
Year 24	72,164,313	100.00%	72,164,313	\$5.00	360,821	0.0%		360,821
Year 25	72,164,313	100.00%	72,164,313	\$5.00	360,821	0.0%		360,821
Year 26	72,164,313	100.00%	72,164,313	\$5.00	360,821	0.0%		360,821
Year 27	72,164,313	100.00%	72,164,313	\$5.00	360,821	0.0%		360,821
Year 28	72,164,313	100.00%	72,164,313	\$5.00	360,821	0.0%		360,821
Year 29	72,164,313	100.00%	72,164,313	\$5.00	360,821	0.0%		360,821
Year 30	72,164,313	100.00%	72,164,313	\$5.00	360,821	0.0%		360,821
Year 31								
Year 32								
Total	\$2,031,425,410		\$2,031,425,410		\$11,005,032		\$5,177,792	\$5,827,240
Ave Annual Amounts	\$67,714,180		\$67,714,180		\$366,834		\$172,593	\$194,241

\* SOURCE: *Hancock Wind Power Omnibus Tax Increment Financing (TIF) District and Development Program*, by the Hancock County Commissioners dated September 12, 2014 .

\*\* See Page 11 for an explanation of the Mill Rate.

**Penobscot County**  
**Schedule of TIF District Assessed Values, Captured Assessed Values, and TIF Allocations**  
**Passadumkeag Wind Park Omnibus Municipal TIF District**

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
Tax Year	Estimated Annual Assessed Property Valuation	Captured Annual Assessed Property Valuation Percentage	Captured Annual Assessed Property Valuation Amount	Aggregate UT County Mill Rate **	Captured TIF Revenues (Col 4 X Col 5)/1000	CEA *** Developer Allocation Percentage	TIF Allocation Paid To Developer (Col 6 X Col 7) 70%	TIF Allocation Paid to Developer (Col 6 - Col 8)
Year 1	\$73,380,445	90.00%	\$66,042,401	\$8.70	\$574,568	0.0%	\$0	\$574,568
Year 2	\$69,711,423	90.00%	\$62,740,281	\$8.70	\$545,840	0.0%	\$0	\$545,840
Year 3	\$66,042,401	90.00%	\$59,438,161	\$8.70	\$517,111	0.0%	\$0	\$517,111
Year 4	\$62,373,378	90.00%	\$56,136,040	\$8.70	\$488,383	0.0%	\$0	\$488,383
Year 5	58,704,356	90.00%	\$52,833,920	\$8.70	\$459,655	0.0%	\$0	\$459,655
Year 6	56,502,943	90.00%	\$50,852,649	\$8.70	\$442,418	0.0%	\$0	\$442,418
Year 7	54,301,529	90.00%	\$48,871,376	\$8.70	\$425,180	0.0%	\$0	\$425,180
Year 8	52,100,116	90.00%	\$46,890,104	\$8.70	\$407,943	0.0%	\$0	\$407,943
Year 9	49,898,703	90.00%	\$44,908,833	\$8.70	\$390,706	0.0%	\$0	\$390,706
Year 10	47,697,289	90.00%	\$42,927,560	\$8.70	\$373,469	0.0%	\$0	\$373,469
Year 11	45,495,876	90.00%	\$40,946,288	\$8.70	\$356,232	0.0%	\$0	\$356,232
Year 12	43,294,463	90.00%	\$38,965,017	\$8.70	\$338,995	0.0%	\$0	\$338,995
Year 13	41,093,049	90.00%	\$36,983,744	\$8.70	\$321,758	0.0%	\$0	\$321,758
Year 14	38,891,636	90.00%	\$35,002,472	\$8.70	\$304,521	0.0%	\$0	\$304,521
Year 15	36,690,223	90.00%	\$33,021,201	\$8.70	\$287,284	0.0%	\$0	\$287,284
Year 16	34,488,809	90.00%	\$31,039,928	\$8.70	\$270,047	0.0%	\$0	\$270,047
Year 17	32,287,396	90.00%	\$29,058,656	\$8.70	\$252,810	0.0%	\$0	\$252,810
Year 18	30,085,982	90.00%	\$27,077,384	\$8.70	\$235,573	0.0%	\$0	\$235,573
Year 19	27,884,569	90.00%	\$25,096,112	\$8.70	\$218,336	0.0%	\$0	\$218,336
Year 20	25,683,156	90.00%	\$23,114,840	\$8.70	\$201,099	0.0%	\$0	\$201,099
Year 21	23,481,742	90.00%	\$21,133,568	\$8.70	\$183,862	0.0%	\$0	\$183,862
Year 22	22,014,134	90.00%	\$19,812,721	\$8.70	\$172,370	0.0%	\$0	\$172,370
Year 23	22,014,134	90.00%	\$19,812,721	\$8.70	\$172,370	0.0%	\$0	\$172,370
Year 24	22,014,134	90.00%	\$19,812,721	\$8.70	\$172,370	0.0%	\$0	\$172,370
Year 25	22,014,134	90.00%	\$19,812,721	\$8.70	\$172,370	0.0%	\$0	\$172,370
Year 26	22,014,134	90.00%	\$19,812,721	\$8.70	\$172,370	0.0%	\$0	\$172,370
Year 27	22,014,134	90.00%	\$19,812,721	\$8.70	\$172,370	0.0%	\$0	\$172,370
Year 28	22,014,134	90.00%	\$19,812,721	\$8.70	\$172,370	0.0%	\$0	\$172,370
Year 29	22,014,134	90.00%	\$19,812,721	\$8.70	\$172,370	0.0%	\$0	\$172,370
Year 30	22,014,134	90.00%	\$19,812,721	\$8.70	\$172,370	0.0%	\$0	\$172,370
Year 31								
Year 32								
Total	\$1,025,124,822		\$922,612,340		\$9,147,117		\$0	\$9,147,117
Ave Annual Amounts	\$34,170,827		\$30,753,745		\$304,904		\$0	\$304,904

\* SOURCE: *Passadumkeag Wind Park Omnibus Municipal Tax Increment Financing (TIF) District and Development Program*, dated June 24, 2016.

\*\* See Page 11 for an explanation of the Mill Rate.

\*\*\* CEA = Credit Enhancement Agreement. See Page 30 paragraph 3 for an explanation of CEA.

**Somerset County**  
**Schedule of TIF District Assessed Values, Captured Assessed Values, and TIF Allocations**  
**Bingham Wind Power Omnibus Municipal Development and Tax Increment Financing District**

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
Tax Year	Estimated Annual Assessed Property Valuation	Captured Annual Assessed Property Valuation Percentage	Captured Annual Assessed Property Valuation Amount	Aggregate UT County Mill Rate **	Captured TIF Revenues (Col 4 X Col 5)/1000)	CEA *** Developer Allocation Percentage	TIF Allocation Paid To Developer (Col 6 X Col 7)	TIF Allocation Paid to County (Col 6 - Col 8)
Year 1								
Year 2								
Year 3	\$106,455,944	100.00%	\$106,455,944	\$8.37	\$891,036	55.0%	\$490,070	\$400,966
Year 4	\$102,197,706	100.00%	\$102,197,706	\$8.37	\$855,395	55.0%	\$470,467	384,928
Year 5	98,109,798	100.00%	98,109,798	\$8.37	\$821,179	55.0%	\$451,648	369,531
Year 6	94,185,406	100.00%	94,185,406	\$8.37	\$788,332	55.0%	\$433,583	354,749
Year 7	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	55.0%	\$416,239	340,559
Year 8	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	50.0%	\$378,399	378,399
Year 9	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	50.0%	\$378,399	378,399
Year 10	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	50.0%	\$378,399	378,399
Year 11	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	50.0%	\$378,399	378,399
Year 12	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	50.0%	\$378,399	378,399
Year 13	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 14	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 15	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 16	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 17	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 18	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 19	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 20	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 21	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 22	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 23	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 24	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 25	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 26	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 27	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 28	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 29	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 30	90,417,989	100.00%	90,417,989	\$8.37	\$756,799	45.0%	\$340,559	416,239
Year 31								
Year 32								
Total	\$2,570,980,590		\$2,570,980,590		\$21,519,108		\$10,284,072	\$11,235,035
Ave Annual Amounts	\$85,699,353		\$85,699,353		\$717,304		\$342,802	\$374,501

\* SOURCE: **Bingham Wind Power Omnibus Municipal Tax Increment Financing (TIF) District and Development Program**, dated December 22, 2014.

\*\* See Page 11 for an explanation of the Mill Rate.

\*\*\* CEA = Credit Enhancement Agreement. See Page 30 paragraph 3 for an explanation of CEA.

**Washington County**  
**Schedule of TIF District Assessed Values, Captured Assessed Values, and Captured TIF Revenues**  
**Stetson Wind Project - TIF Amendment**

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7 ****	Col 8	Col 9
Tax Year	Estimated Annual Assessed Property Valuation	Captured Annual Assessed Property Valuation Percentage	Captured Annual Assessed Property Valuation Amount	Aggregate UT County Mill Rate **	Captured TIF Revenues (Col 4 X Col 5)/(1000)	CEA *** Developer Allocation Percentage	TIF Allocation Paid To Developer (Col 6 X Col 7)	TIF Allocation Paid to County (Col 6 - Col 8)
Year 1	\$80,000,000	100.00%	\$80,000,000	\$7.70	\$616,000	Not Disclosed	Not Disclosed	Not Disclosed
Year 2	124,800,000	100.00%	124,800,000	7.70	960,960	Not Disclosed	Not Disclosed	Not Disclosed
Year 3	119,808,000	100.00%	119,808,000	7.70	922,521	Not Disclosed	Not Disclosed	Not Disclosed
Year 4	115,015,680	100.00%	115,015,680	7.70	885,620	Not Disclosed	Not Disclosed	Not Disclosed
Year 5	110,415,053	100.00%	110,415,053	7.70	850,195	Not Disclosed	Not Disclosed	Not Disclosed
Year 6	105,998,451	100.00%	105,998,451	7.70	816,188	Not Disclosed	Not Disclosed	Not Disclosed
Year 7	101,758,513	100.00%	101,758,513	7.70	783,540	Not Disclosed	Not Disclosed	Not Disclosed
Year 8	97,688,172	100.00%	97,688,172	7.70	752,198	Not Disclosed	Not Disclosed	Not Disclosed
Year 9	93,780,645	100.00%	93,780,645	7.70	722,110	Not Disclosed	Not Disclosed	Not Disclosed
Year 10	90,029,419	100.00%	90,029,419	7.70	693,226	Not Disclosed	Not Disclosed	Not Disclosed
Year 11	86,428,243	100.00%	86,428,243	7.70	665,497	Not Disclosed	Not Disclosed	Not Disclosed
Year 12	82,971,113	100.00%	82,971,113	7.70	638,877	Not Disclosed	Not Disclosed	Not Disclosed
Year 13	79,652,268	100.00%	79,652,268	7.70	613,322	Not Disclosed	Not Disclosed	Not Disclosed
Year 14	76,466,178	100.00%	76,466,178	7.70	588,789	Not Disclosed	Not Disclosed	Not Disclosed
Year 15	73,407,531	100.00%	73,407,531	7.70	565,237	Not Disclosed	Not Disclosed	Not Disclosed
Year 16	70,471,229	100.00%	70,471,229	7.70	542,628	Not Disclosed	Not Disclosed	Not Disclosed
Year 17	67,652,380	100.00%	67,652,380	7.70	520,923	Not Disclosed	Not Disclosed	Not Disclosed
Year 18	64,946,285	100.00%	64,946,285	7.70	500,086	Not Disclosed	Not Disclosed	Not Disclosed
Year 19	62,348,434	100.00%	62,348,434	7.70	480,082	Not Disclosed	Not Disclosed	Not Disclosed
Year 20	59,854,496	100.00%	59,854,496	7.70	460,879	Not Disclosed	Not Disclosed	Not Disclosed
Year 21	57,460,317	100.00%	57,460,317	7.70	442,444	Not Disclosed	Not Disclosed	Not Disclosed
Year 22	55,161,904	100.00%	55,161,904	7.70	424,746	Not Disclosed	Not Disclosed	Not Disclosed
Year 23	52,955,428	100.00%	52,955,428	7.70	407,756	Not Disclosed	Not Disclosed	Not Disclosed
Year 24	50,837,210	100.00%	50,837,210	7.70	391,446	Not Disclosed	Not Disclosed	Not Disclosed
Year 25	48,803,722	100.00%	48,803,722	7.70	375,788	Not Disclosed	Not Disclosed	Not Disclosed
Year 26	46,851,573	100.00%	46,851,573	7.70	360,757	Not Disclosed	Not Disclosed	Not Disclosed
Year 27	44,977,510	100.00%	44,977,510	7.70	346,326	Not Disclosed	Not Disclosed	Not Disclosed
Year 28	43,178,410	100.00%	43,178,410	7.70	332,473	Not Disclosed	Not Disclosed	Not Disclosed
Year 29	41,451,273	100.00%	41,451,273	7.70	319,174	Not Disclosed	Not Disclosed	Not Disclosed
Year 30	39,793,223	100.00%	39,793,223	7.70	306,407	Not Disclosed	Not Disclosed	Not Disclosed
Year 31								
Year 32								
Total	\$2,244,962,660		\$2,244,962,660		\$17,286,195			
Ave Annual Amounts	\$74,832,089		\$74,832,089		\$576,207			

\* SOURCE: *1st Amended Washington County Enterprise Tax Increment Financing (TIF) District and Development Program*, submitted by the Washington County Commissioners on September 29, 2009.

\*\* See Page 11 for an explanation of the Mill Rate.

\*\*\* CEA = Credit Enhancement Agreement. See Page 30 paragraph 3 for an explanation of CEA.

# STATE SERVICES INFORMATION



## 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)**

**Education in the Unorganized Territory (EUT)** is responsible for providing educational services to students residing in Maine’s unorganized territory. There are 422 townships within the 9.3 million acres of unorganized territory. The resident population, according to the US Census 2010 count is approximately 7,925.

Student enrollment counts are determined on October 1<sup>st</sup> and again on April 1<sup>st</sup> of each school year. For school year 2016-2017, the October enrollment was 855 students and the April enrollment was 851. Of this total number, 748 students were placed in the nearest public school system or received educational services through a variety of alternative programs. In addition, enrollment in the three elementary schools operated by the Division was 103 students as of the April 2017 Essential Programs and Services (EPS) Report Certification.

### **Edmunds Consolidated School**

21 Harrison Road, Edmunds Twp. 04628  
Telephone: (207) 726-4478  
Fax: (207) 726-0932  
Principal: Trudy Newcomb  
**Enrollment:** 55 (Pre-K - Eighth grade)

### **Connor Consolidated School**

1581 Van Buren Road, Connor Twp. 04736  
Telephone: (207) 496-4521  
Fax: (207) 496-0012  
Teaching Principal: Heather Anderson  
**Enrollment:** 32 (Pre-K- Sixth grade)

### **Kingman Elementary School**

25 Park Street, Kingman Twp. 04451  
Telephone: (207) 765-2500  
Fax: (207) 765-2008  
Principal: Rhonda Irish  
**Enrollment:** 16 (Pre-K - Fifth grade)

Unorganized Territory School Enrollments  
Data from April 1st Enrollment

Unorganized Territory Schools	2013-2014	2014-2015	2015-2016	2016-2017
Edmunds Consolidated School - Washington County	53	55	55	60
Kingman Elementary - Penobscot County	17	16	13	11
Connor School - Aroostook	40	32	35	36
Subtotal Elementary School Population	110	103	103	107
Total Tuitioned Students - All Grades	887	842	787	748
TOTAL EUT Students	997	945	890	855

**Transportation services** for EUT pupils are provided mostly by a fleet of school buses. In those areas where a school bus is not practical, contractors provide daily transportation either to and from school or to the nearest bus stop.

All educational services in the Unorganized Territory are funded through a statewide property tax levy within the Unorganized Territory tax district. The Unorganized Territory Education and Services Fund provides for the cost of education. The Unorganized Territory receives no State subsidies of any kind, but it does receive money from a number of federal programs.

EUT is operated by the Commissioner of Education under the statutory authority granted in Title 20-A, Chapter 119. EUT staff consists of a Director of State School Education, a Business Manager, a Secretary Specialist, a Special Services Director and an Accounting Assistant Technician. All positions except the Special Services Director are located at the central office in Augusta. The Director of State School Education is responsible for the day-to-day operation and administration of the Division, as well as the delivery of a comprehensive range of elementary, secondary and special education services.

The elementary schools in the Unorganized Territory require three principals, thirteen teachers, two special education teachers, one guidance counselor, one guidance counselor/teacher, twelve teacher aides, one office assistant/custodian, two cooks, one cook/support person, one secretary/librarian, nine bus driver/custodians. There are also four independent bus drivers.

### **EUT CONTACTS**

**Heather Anderson** Tel: 496-4521  
[handerson@eat4me.org](mailto:handerson@eat4me.org)  
Connor Consolidated School  
1581 Van Buren Rd.  
Connor Township, ME 04736

**Aroostook County (Northern)** - T16 R4 (Big Madawaska),  
T14 R6, Connor Twp., T14 R6 (Sinclair), T17 R5, & T17 R3

**Shelley B. Lane** Tel: 592-2452  
[shelley.b.lane@maine.gov](mailto:shelley.b.lane@maine.gov)  
Director of State School Education  
Dept. of Education  
23 State House Station  
Augusta, ME 04333-0023

**Aroostook County** - Molunkus, T2 R4, Bancroft, Benedicta,  
Silver Ridge, T3 Indian Purchase, T4 Indian Purchase T1 R8,  
T1 R9

**Franklin County** - Madrid, Salem, Freeman, Washington Twp.

**Kennebec County** - Unity Twp.

**Oxford County** - Albany, Milton, Mason

**Piscataquis County** - Barnard, Blanchard Harford's Pt.,  
Williamsburg, Orneville, Moosehead Jct, Sand Bar Tract

**Somerset County** - Argyle, Lexington, Concord, Moxie,  
Squaretown, Misery Gore

**Rhonda Irish** Tel: 765-2500  
[rirish@eut4me.org](mailto:rirish@eut4me.org)  
Kingman Elementary School  
25 Park Street  
Kingman, ME 04451

**Penobscot** - Kingman, Prentiss, T2 R7, T5 R7, Herseytown,  
TA R7, TA R8, Greenfield, Argyle, Mattamiscontis, Milton

**Trudy Newcomb** Tel: 726-4478  
[trudynewcomb@eut4me.org](mailto:trudynewcomb@eut4me.org)  
Edmunds Consolidated School  
21 Harrison Road  
Edmunds Township ME 04628

**Hancock County** - Fletcher's Landing

**Washington County** - Marion, Cathance, Trescott, Lambert  
Lake, Brookton

## TAXATION IN THE UNORGANIZED TERRITORY

**CONTACT: Lisa Whynot, Supervisor, Unorganized Territory**  
**Property Tax Division**  
**Maine Revenue Services**  
**Department of Administrative and Financial Services**  
**51 Commerce Drive, PO Box 9106**  
**Augusta, ME 04332-9106**  
**Phone - (207) 624-5611**  
**Fax - (207) 287-6396**  
**Email - [lisa.m.whynot@maine.gov](mailto:lisa.m.whynot@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 (See page 43).

*Each township in the Unorganized Territory has a unique legal residence code, and that code appears on your motor vehicle registration. Please find the legal residence code on your motor vehicle registration, and check the codes listed for your township and grouped by county beginning on page 44. If the legal residence code on your motor vehicle registration differs from the one shown for your township in this financial report, please call Maine Revenue Services at (207) 624-5611, because your excise taxes are being paid to the wrong account.*

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 not coded correctly, they may not be credited to your county and, therefore, not attributed to the Unorganized Territory. Excise taxes paid to the Unorganized Territory counties for Fiscal Year 2014 totaled \$1,358,213.

### ***Explanation of 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*

## Excise Tax Collectors for the Unorganized Territory

Tax Collector/Ashland PO Box 910 Ashland ME 04732	435-2311	T9 R5 WELS, T10 R4 WELS (Squapan), T10 R6 WELS, T11 R4 WELS, T11 R13 WELS, T11 R14 WELS (Clayton Lake), T12 R13 WELS (Harvey Pond), T13 R5, T13 R10 WELS
Tax Collector/Blaine PO Box 190 Blaine ME 04734	425-2611	E Township, T9 R3 WELS, TC R2 WELS, TD R2 WELS (Cox Patent)
Tax Collector/Caribou 25 High St Caribou ME 04736	493-3324	Connor
Tax Collector/Danforth 18 Central St, PO Box 117 Danforth, ME 04424-117	448-2321	Bancroft
Tax Collector/Fort Kent 416 W Main St Fort Kent ME 04743	834-3090	T12 R12 WELS, T14 R15 WELS, T14 R16 WELS, T15 R15 WELS, T7 R3 WELS (Dudley), T18 R10 WELS, T18 R12 WELS, T18 R13 WELS, T19 R11 WELS, T20 R11& R12 WELS (Big Twenty)
Town of Masardis 26 School Street Masardis, ME 04732	435-2841	Oxbow N Township
Tax Collector/Mattawamkeag PO Box 260 Mattawamkeag ME 04459	736-2464	T1 R4 WELS (North Yarmouth Academy Grant), TA R5 WELS (Molunkus)
Tax Collector/New Canada 1809 Caribou Rd New Canada ME 04743	834-4004	Cross Lake, T16 R5 WELS (Square Lake)
Tax Collector/Patten PO Box 260 Patten ME 04765	528-2215	T9 R5 WELS (Sweet Farm)
Tax Collector/St. Agatha PO Box 110 St Agatha ME 04772	543-7305	T17 R4 WELS (Sinclair)
Tax Collector/Sherman PO Box 96 Sherman ME 04776	365-4260	Benedicta, Silver Ridge, T1 R5 WELS, T3 R2 WELS (Forkstown), T4 R3 WELS, T8 R4 WELS (St. Croix), TA R2 WELS
Tax Collector/Stockholm PO Box 10 Stockholm ME 04783	896-5659	Madawaska Lake
Town of Van Buren 51 Main St, Ste 101 Van Buren ME 04785	868-2886	T17 R3 WELS (Long Lake)
Tax Collector/Winterville/ Eagle Lake 391 Quimby Rd Winterville Plt ME 04739	444-6460	T14 R6 WELS, T14 R8 WELS, T15 R6 WELS

### FRANKLIN COUNTY

Tax Collector /Avon PO Box 330 Phillips ME 04966	639-5326	Madrid
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Tax Collector/Eustis Main St PO Box 350 Stratton ME 04982	246-4401	Coburn Gore, T1 R5 WBKP (Jim Pond), T1 R6 WBKP (Kibby), T2 R5 WBKP (Alder Stream), T2 R6 WBKP (Chain of Ponds), T3 R5 WBKP (Seven Ponds), T4 R3 BKP WKR (Wyman)
Tax Collector/Kingfield 38 School Street Kingfield Me 04947	265-4637	Salem
Tax Collector/Rangeley 15 School Street Rangeley ME 04970	864-3326 X 110	T2 R3 WBKP (Lang), T3 R3 WBKP (Davis), T3 R4 WBKP (Stetson)
Tax Collector/Strong PO Box 263 Strong ME 04983	684-4002	Freeman
Tax Collector/Weld PO Box 87 Weld ME 04285	585-2348	Perkins
Tax Collector/Wilton PO Box 541 Wilton ME 04294	645-4961	Washington

#### **HANCOCK COUNTY**

Tax Collector/Burlington PO Box 72 Burlington ME 04417	732-3985 732-3768 - Collector	T3 ND
Tax Collector/Great Pond PO Box 27 Aurora ME 04408	584-5860	T22 MD, T28 MD, T32 MD, T34 MD, T39 MD, T41 MD
Hancock County Treasurer 50 State St Suite 8 Ellsworth ME 04605	667-8272	Fletcher's Landing
Tax Collector/Steuben Box 26 Municipal Bldg Steuben ME 04680	546-7209	T7 SD, T9 SD, T10 SD

#### **KENNEBEC COUNTY**

Tax Collector/Unity PO Box 416 Unity ME 04988	948-3763	Unity Twp
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#### **LINCOLN COUNTY**

Motor Vehicle Locations (See page 45)	563-8001	Louds Island (Muscongus), Indian Island
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#### **OXFORD COUNTY**

Tax Collector/Andover PO Box 219 Stillman Rd Andover ME 04216	392-3302	Andover North Surplus, Andover West Surplus, C Surplus, Township C, T4 R1 WBKP (Richardson)
Tax Collector/Bethel PO Box 1660 Bethel ME 04217-1660	824-2669	Albany, Mason

Tax Collector/Newry 422 Bear River Rd Newry ME 04261	824-3123	Grafton, Riley
Tax Collector/Rangeley 15 School Street Rangeley ME 04970	864-3326	T4 R2 WBKP (Adamstown), T4 R3 WBKP (Lower Cupsuptic), T4 R4 WBKP (Upper Cupsuptic), T5 R3 WBKP (Parkertown) T5 R4 WBKP (Lynchtown)
Tax Collector/Woodstock PO Box 317 Bryant Pond ME 04219	665-2668	Milton

**PENOBSCOT COUNTY**

Tax Collector/Burlington PO Box 70 Burlington ME 04417	732-3985	Grand Falls, Summit (T2 R1), T3 R1 NBPP
Tax Collector/Howland PO Box 386 Howland ME 04448	732-4112	T1 R7 NWP (Mattamiscotis)
Tax Collector/Medway 4 School St Medway ME 04460	746-9531	T1 R6, T1 R7 WELS (Grindstone), T2 R7 WELS (Soldier Town)
Tax Collector/Millinocket 197 Penobscot Ave Millinocket ME 04462	723-7006	Hopkins Academy Grant, T1 R8 WELS, T2 R8 NWP, T2 R9 NWP, T3 R9 NWP, T3 R8 WELS, T3 IP, T4 IP, TA R7 WELS, TA R8 & 9 WELS (Long A),
Tax Collector/Old Town 150 Brunswick St Old Town ME 04468	827-3962	Argyle, Greenfield
Tax Collector/Patten PO Box 260 Patten ME 04765	528-2215	T3 R7 WELS, T4 R7 WELS, T4 R8 WELS, T5 R7 WELS, T5 R8 WELS, T6 R7 WELS, T6 R8 WELS, T7 R6 WELS, T7 R7 WELS, T7 R8 WELS, T7 R6 WELS, T7 R7 WELS, T7 R8 WELS,
Tax Collector/Sherman PO Box 96 Sherman ME 04776	365-4260	T2 R6 WELS (Herseytown)
Tax Collector/Springfield PO Box 13 Springfield ME 04487	738-2176	Prentiss
Denise Worster 1386 Kingman Road Kingman ME 04451	765-3343	Kingman

**PISCATAQUIS COUNTY**

Tax Collector/Brownville 586 Main Street Brownville ME 04414	965-2561	Barnard, Ebeemee, T4 R9 NWP, T5 R9 NWP, T6 R8 NWP (Williamsburg), T6 R9 (Katahdin Iron Works), T7 R9 NWP
Tax Collector/Millinocket 197 Penobscot Ave Millinocket ME 04462	723-7006	T1 R9 WELS, T1 R10 WELS, T1 R11 WELS, T2 R9 WELS, T2 R10 WELS, T2 R11 WELS (Rainbow), T3 R9 WELS (Mt. Katahdin), T3 R11 WELS, T4 R13 WELS, T7 R11 WELS, T10 R15 WELS, TA R10 WELS

Tax Collector/Milo PO Box 218 Milo ME 04463	943-2376	Orneville
Tax Collector/Monson PO Box 308 Monson, ME 04464	997-3641	Blanchard, Elliottsville
Tax Collector/ Shirley PO Box 19 Shirley ME 04485	695-3587	Frenchtown, Harford's Point, Lily Bay, T1 R12 WELS, T2 R6 BKP EKR (Big Moose), T3 R5 BKP EKR (Moosehead Junction), T3 R15 WELS (Northeast Carry), T4 R10 WELS, T5 R13 WELS (Chesuncook), T6 R11 WELS, T7 & T8 R10 NWP (Bowdoin College Grant East & West), T7 R12 WELS, T7 R14 WELS, T8 R11 WELS, T9 R11 WELS, Island #25

### **SOMERSET COUNTY**

Tax Collector/Jackman PO Box 269 Jackman ME 04945	668-2111	Johnson Mtn, Long Pond, T5 R3 NBKP (Sandy Bay), T2 R1 NBKP (Sandwich Academy Grant), T2 R5 BKP WRK (Lower Enchanted), T3 R4 NBKP (Hammond), T3 R5 BKP WKR (Spencer), T3 R6 BKP WKR (Upper Enchanted), T3 R7 BKP WKR (Parlin Pond), T4 R6 BKP WKR (Hobbstown), T5 R1 NBKP (Attean), T5 R7 BKP WKR (Rayton Township), T6 R1 NBKP (Holeb), T6 R19 WELS (Big Six), T7 R16 WELS
Kristin McDonough PO Box 183 Rockwood ME 04478-0183	534-7539 280-0242 - Cell Phone	Big W, Saplin, Taunton & Raynham Academy Grant, Kineo, T1 R1 NBKP (Rockwood), T1 R2 NBKP (Tomhegan), T2 R1 NBKP (Rockwood), T2 R4 NBKP (Pittston Academy Grant), T4 R16 WELS (Elm Stream), TR4 NBKP (Seboomook), T1 R1 NBKP (Sandbar Tract)
Tax Collector/Moscow 110 Canada Road Moscow ME 04920	672-4834	Concord, Dead River, T1 R3 BKP WKR (Carrying Place), T1 R5 BKP EKR (Moxie Gore), T1 R6 BKP EKR (Indian Stream), T2 R3 BKP WKR (Carrying Place Town), T3 R4 BKP WKR (Spring Lake), T4 R3 NBKP (Bald Mtn), Pierce Pond
Tax Collector/New Portland 901 River Rd New Portland ME 04954	628-4441	Lexington

### **WASHINGTON COUNTY**

Tax Collector/Aurora Great Pond Rd Aurora ME 04408	584-2431	T29 MD (Devereaux)
Tax Collector/Columbia Falls PO Box 100 Columbia Falls ME 04623	483-4067	Centerville, T24 MD, T18 MD
Tax Collector/Danforth PO Box 117 Danforth ME 04424	448-2321	Brookton, Forest City
Tax Collector/East Machias Box 117 East Machias ME 04630	255-8598	T14 ED, T18 ED (Berry Township), Marion, T19 ED
Tax Collector/Grand Lake Str PO Box 98 Grand Lake Stream ME 04637	796-2001	Indian Passamaquoddy Reservation, T5 ND (Sakom Township), T6 ND

Tax Collector/Lubec 40 School St Lubec ME 04652 or	733-2342	Trescott
Tax Collector/Princeton PO Box 408 Princeton ME 04668	796-2744	T21 ED (Big Lake), T14 ED (Cathance), T27 ED (Greenlaw Chopping)
Roberta Seeley 1935 US RT 1 Edmunds ME 04628	726-4674	Edmunds
Tax Collector/Topsfield PO Box 59 Topsfield ME 04490	796-5023	Kossuth, T1 R2 TS (Dyer), T10 R3 NBPP (Forest)
Tax Collector/Vanceboro PO Box 67 Vanceboro ME 04491	788-3885	Lambert Lake
Tax Collector/ Wesley 2 Whining Pines Drive Wesley ME 04686	255-0941	T31 MD (Day Block), T18 MD, T26 ED, T27 ED, T30 MD, T36 MD,

***Motor Vehicles 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</u></b>	<b><u>Fax</u></b>
Augusta	19 Anthony Avenue	287-3330	287-3389
Bangor	Airport Mall, 1129 Union St. Suite 9	942-1319	945-0175
Calais	23 Washington St.	454-2175	454-7987
Caribou	14 Access Highway, Suite #2	492-9141	492-9142
Ellsworth	22 School Street	667-9363	667-0048
Kennebunk	63 Portland Road	985-4890	985-2849
Lewiston	36 Mollison Way, Suite 1	753-7750	783-5385
Portland	125 Presumpscot Street	822-6400	822-6417
Rockland	360 Old County Road, Suite #1	596-2255	596-2209
Rumford	65 Lincoln Avenue	369-9921	369-0106
Scarborough	200 Expedition Drive, Suite G	883-2596	883-2649
Springvale	456 Main Street	490-1261	324-4883
Topsham	125 Main Street	725-6520	725-1244



## Township Geocodes

### **Aroostook County**

Bancroft 03040  
 Benedicta 03050  
 Connor 03802  
 Clayton Lake 03841  
 Cross Lake 03899  
 E Township 03160  
 Madawaska Lake 03889  
 Oxbow N. Township (Oxbow Plt) 03500  
 Silver Ridge 03809  
 Sinclair (T17 R4 WELS) 03898  
 TA R5 WELS (Molunkus) 03806  
 TA R2 WELS 03813  
 TC R2 WELS 03814  
 TD R2 WELS (Cox Patent) 03815  
 T1 R4 WELS 03811  
 T1 R5 WELS 03816  
 T4 R3 WELS 03820  
 T9 R3 WELS 03824  
 T9 R5 WELS (Sweat Farm) 03826  
 T10 R4 WELS (Scopan) 03810  
 T11 R4 WELS 03833  
 T11 R13 WELS 03840  
 T12 R12 WELS 03850  
 T12 R13 WELS 03851  
 T13 R10 WELS 03860  
 T14 R6 WELS 03868  
 T14 R8 WELS 03870  
 T14 R15 WELS 03877  
 T14 R16 WELS 03787  
 T15 R6 WELS 03880  
 T15 R15 WELS 03888  
 T16 R5 (Square Lake) 03890  
 T17 R3 WELS 03897  
 T18 R10 WELS 03903  
 T18 R13 WELS 03906  
 T19 R11 WELS 03907  
 T20 R11 & 12 (Big Twenty) 03801

### **Franklin County**

Coburn Gore 07804  
 Freeman 07808  
 Madrid 07110  
 Perkins 07818  
 Salem 07820  
 T1 R5 WBKP (Jim Pond) 07811  
 T1 R6 WBKP (Kibby) 07812

T2 R3 WBKP (Lang) 07813  
 T2 R5 WBKP (Alder Stream) 07801  
 T2 R6 WBKP (Chain of Ponds) 07803  
 T3 R3 WBKP (Davis) 07806  
 T3 R4 WBKP (Stetsontown) 07823  
 T3 R5 WBKP (Seven Ponds) 07821  
 T4 R3 BKP WKR (Wyman) 07828  
 Washington 07827

### **Hancock County**

Fletcher's Landing 09804  
 T10 SD 09806  
 T22 MD 09808  
 T28 MD 09809  
 T3 ND & Strip North 09801  
 T32 MD 09810  
 T34 MD 09811  
 T39 MD 09813  
 T41 MD 09815  
 T7 SD 09803  
 T9 SD 09805

### **Kennebec County**

Unity 11801

### **Lincoln County**

Indian Island 65183  
 Muscongus Island 65185

### **Oxford County**

Albany 17802  
 Andover North Surplus 17803  
 Andover West Surplus 17804  
 C Surplus 17807  
 Mason 17811  
 Milton 17812  
 T4 R1 NBKP (Richardsontown) 17816  
 T4 R2 WBKP (Adamstown) 17801  
 T4 R3 WBKP (Lower Cupsuptic) 17809  
 T4 R4 WBKP (Upper Cupsuptic) 17819

T5 R3 WBKP (Parkertown) 17814  
 T5 R4 WBKP (Lynchtown) 17810  
 TA R1 (Riley) 17817  
 TA R2 (Grafton) 17808  
 Township C 17818

### **Penobscot County**

Argyle 19801  
 Cedar Lake 19823  
 Greenfield 19270  
 Hopkins Academy Grant 19804  
 Kingman 19808  
 Prentiss 19540  
 T1 ND (Summit) 19812  
 T1 R6 WELS 19815  
 T1 R7 NWP (Mattamiscontis) 19810  
 T1 R7 WELS (Grindstone) 19802  
 T1 R8 WELS (Millinocket Lake) 19816  
 T2 R1 ND (Grand Falls) 19250  
 T2 R6 WELS (Herseytown) 19803  
 T2 R7 WELS (Soldiertown) 19811  
 T2 R8 NWP 19817  
 T2 R9 NWP 19819  
 T3 Indian Purchase 19806  
 T3 R1 NBPP 19820  
 T3 R8 WELS 19822  
 T4 Indian Purchase 19807  
 T6 R7 WELS 19830  
 T6 R8 WELS 19831  
 TA R7 WELS 19814  
 TA R8 & 9 WELS ( W. Seboris) 19809

### **Piscataquis County**

Barnard 21030  
 Blanchard 21040  
 Ebeemee 21853  
 Elliottsville 21080  
 Harford's Point 21811  
 Island No. 25 71406  
 Orneville 21821  
 T1 R10 WELS 21834  
 T1 R11 WELS 21835  
 T1 R12 WELS 21836

T1 R9 WELS (Ambejejus Lake)  
 21833  
 T10 R15 WELS 21891  
 T2 R10 WELS 21838  
 T2 R11 WELS (Rainbow) 21822  
 T2 R6 BKP EKR (Big Moose)  
 21801  
 T2 R9 WELS 21837  
 T3 R11 WELS 21842  
 T3 R15 WELS (Northeast Carry)  
 21820  
 T3 R5 BKP EKR (Moosehead Junc.)  
 21816  
 T3 R9 WELS (Mt. Katahdin)  
 21818  
 T4 R10 WELS 21847  
 T4 R13 WELS 21850  
 T4 R9 NWP 21845  
 T5 R13 WELS (Chesuncook)  
 21804  
 T6 R11 WELS 21860  
 T6 R8 NWP (Williamsburg)  
 21827  
 T6 R9 NWP (Katahdin Iron Works)  
 21812  
 T7 R10 NWP (Bowdoin College E)  
 21802  
 T7 R11 WELS 21868  
 T7 R12 WELS 21869  
 T7 R14 WELS 21871  
 T7 R9 NWP 21865  
 T8 R10 NWP (Bowdoin College W)  
 21803  
 T8 R11 WELS 21875  
 T9 R11 WELS 21880  
 TA R10 WELS 21828  
 TA R13 WELS (Frenchtown)  
 21809  
 TA R14 WELS (Lily Bay) 21815

**Somerset County**  
 Concord 25818  
 T1 & T2 R1 NBKP (Rockwood  
 Strip) (T1-25844/T2-25845)  
 T1 R2 NBKP (Tomhegan) 25857  
 T1 R3 BKP WKR (Carrying  
 Place) 25860  
 T1 R5 BKP EKR (Moxie Gore)  
 25838  
 T1 R6 BKP EKR (Indian Stream)  
 25828  
 T2 R1 BKP WKR (Lexington)  
 25831  
 T2 R2 BKP EKR (Mayfield)  
 25835  
 T2 R3 BKP EKR (Bald  
 Mountain) 25805  
 T2 R3 BKP WKR (Carrying  
 Place Town) 25815  
 T2 R4 NBKP (Pittston Academy  
 Grant) 25841  
 T2 R5 BKP WKR (Lower  
 Enchanted) 25834  
 T2 R6 BKP WKR (Johnson Mtn.)  
 25829  
 T3 R1 NBKP (Long Pond)  
 25833  
 T3 R3 BKP WKR (Dead River)  
 25819  
 T3 R4 BKP WKR (Spring Lake)  
 25861  
 T3 R4 NBKP (Hammond)  
 25825  
 T3 R6 BKP WKR (Upper  
 Enchanted) 25858  
 T3 R7 BKP WKR (Parlin Pond)  
 25839  
 T4 R16 WELS (Elm Stream)  
 25822

T4 R6 BKP WKR (Hobbs town)  
 25826  
 T3 R5 BKP WKR (Spencer)  
 25862  
 T5 R1 NBKP (Attean Pond)  
 25804  
 T5 R3 NBKP (Sandy Bay) 25850  
 T5 R7 BKP WKR (Raytown)  
 25866  
 T6 R1 NBKP (Holeb) 25827  
 T6 R19 WELS (Big Six) 25808  
 T7 R16 WELS 25873  
 TR4 NBKP (Seboomook) 25852  
  
**Washington County**  
 Big Lake 29340  
 Brookton 29801  
 Cathance 29330  
 Centerville 29080  
 Day Block 29827  
 Edmunds 29804  
 Greenlaw Chopping 29825  
 Indian Township 29832  
 Marion 29810  
 Sakom (T5 ND BPP) 29812  
 T1 R2 TS (Dyer) 29803  
 T1 R3 TS (Lambert Lake) 29809  
 T10 R3 NBPP (Forest) 29805  
 T18 E. Division (Berry) 29818  
 T18 MD 29819  
 T19 ED 29820  
 T26 ED 29824  
 T29 MD (Devereaux) 29802  
 T30 MD 29826  
 T36 MD 29828  
 T6 ND 29813  
 T7 R2 NBPP (Kossuth) 29808  
 T9 R4 NBPP (Forest City) 29806  
 Trescott 29811

## LAND USE PLANNING COMMISSION

**CONTACT: Nicholas Livesay, Executive Director**  
**Land Use Planning Commission**  
**Department of Agriculture, Conservation and Forestry**  
**18 Elkins Lane**  
**22 State House Station**  
**Augusta, ME 04333-0022**  
**Phone - (207) 287-2631**  
**Fax - (207) 287-7439**  
**Email – [nicholas.livesay@maine.gov](mailto:nicholas.livesay@maine.gov)**

The Maine Land Use Planning Commission (LUPC) serves as the planning and zoning authority for the Unorganized and Deorganized Areas of the State, including townships and plantations. These areas either have no local government or have chosen not to administer land use controls at the local level. Prior to the creation of the LUPC in 2012, the Land Use Regulation Commission (LURC) had regulatory authority within the Unorganized and Deorganized Areas of the State.

Along with carrying out planning and zoning responsibilities, the LUPC issues permits for smaller development projects, such as home constructions and camp renovations. For larger development projects requiring Department of Environmental Protection review under the Site Location of Development Law, the LUPC certifies that proposed land uses are allowed and that proposed development activities comply with applicable LUPC land use standards.

### Locations of Land Use Planning Commission Offices:

OFFICE	PHONE	FAX	OFFICE HOURS	JURISDICTION
<b><u>Main LUPC Office</u></b> 22 SHS 18 Elkins Lane Augusta, 04333	(207)287-2631	(207)287-7439	M-F 8am-5pm	
<b><u>Downeast</u></b> 106 Hogan Rd, Suite 8 Bangor, 04401	(207)941-4052	(207)941-4222	M-F 8am-4pm	Hancock, Kennebec, Sagadahoc, Washington & Coastal Islands
<b><u>Ashland</u></b> 45 Radar Road Ashland, 04732	(207)435-7963	(207)435-7184	M, T, Th, F 8am-4:30pm	Aroostook –northwest of I-95 & Northern Penobscot
<b><u>East Millinocket</u></b> 191 Main Street East Millinocket, 04430	(207)746-2244	(207)746-2243	M-Th 8am-5pm	Penobscot, Southern Aroostook, & portions of Piscataquis
<b><u>Greenville</u></b> 43 Lakeview Street PO Box 1107 Greenville, 04441	(207)695-2466	(207)695-2380	M-F 8am-4:30pm	Piscataquis & Somerset
<b><u>Rangeley</u></b> 133 Fyfe Road PO Box 307 W. Farmington, 04992	Franklin: (207)670-7493 Oxford: (207)670-7492		M-F 8:30am-5pm	Franklin & Oxford

*(Although walk-ins are welcome, appointments are recommended as staff may be in the field. Please call ahead of your visit.)*

## FOREST PROTECTION IN THE UNORGANIZED TERRITORY

**CONTACT: Bill Hamilton, Division Director**  
**Forest Protection Division**  
**Maine Forest Service**  
**Department of Agriculture, Conservation and Forestry**  
**18 Elkins Lane**  
**22 State House Station**  
**Augusta, ME 04333-0022**  
**Phone - (207) 287-4990**  
**Fax - (207) 287-8422**  
**Email – [bill.hamilton@maine.gov](mailto:bill.hamilton@maine.gov)**

The primary objective of this Division is to provide wildfire 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 utilizing Civil Air Patrol, Division and other State agency aircraft; (3) training of municipal, forest industry and Division employees as well as readiness of specialized equipment and developing wildfire plans; (4) containing and controlling fires that do occur; and (5) law enforcement.

The primary goal of the Division is to keep burned acreage to a minimum. Training and preparedness are key to a successful wildfire fire control program. A 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 2016, 59 wildfires affecting 111.5 acres occurred in the unorganized territory from the following causes:

2016 UT Forest Fires

Cause	Number of Incidents	Number of Acres
Campfire	16	32.8
Escaped Debris	4	1.5
Arson (Incendiary)	2	4.1
Lightning	10	11.0
Machine Use	11	12.8
Miscellaneous	1	0.2
Smoking	1	3.0
Fireworks	2	0.4
Powerline	9	44.5
Structure	3	1.3
Total	59	111.5

### Forest Protection Division Offices

**Southern Region Headquarters**  
2870 North Belfast Avenue  
Bolton Hill, Augusta: (207) 624-3700

**Central Region Headquarters**  
87 Airport Road  
Old Town: (207) 827-1800

**Northern Region Headquarters**  
45 Radar Road  
Ashland: (207) 435-7963

**Air Operations Hangar**  
87 Airport Road  
Old Town: (207) 827-1822

***Publications:*** For a detailed list of publications, please go to [maine.gov/dacf/mfs/publications](http://maine.gov/dacf/mfs/publications)

## FOREST SERVICE IN THE UNORGANIZED TERRITORY

**CONTACT: Doug Denico, Director**  
**Maine Forest Service, Department of Agriculture, Conservation and Forestry**  
**18 Elkins Lane, 22 State House Station**  
**Augusta, ME 04333-0022**  
**Phone - (207) 287-2791, Toll Free Instate - 1-800-367-0223 Fax - (207) 287-8422**  
**Email – [forestinfo@maine.gov](mailto:forestinfo@maine.gov)**

The Maine Forest Service (MFS) enjoys a long history of protecting Maine's forests from wildfires, insect and disease outbreaks, and of providing reliable information to help forest owners managers make informed decisions. The MFS's activities focus on having Maine's forests productive, healthy and well managed.

**"Protecting and Enhancing Maine's Forest Resources"** - Maine's past, present, and future quality of life and economic prosperity for its citizens is permanently linked to the condition of the state's forest resources. The MFS works to ensure that Maine's trees and forests will continue to benefit Maine people.

### **The Maine Forest Service does this by:**

- Developing, advocating for, and promoting activities that encourage the sound, long-term management of Maine's forest resources.
- Protecting Maine's forest resources from the effects of fire, insects, disease and misuse.
- Providing accurate, relevant, and timely information about Maine's forest resources.

The MFS has staff dedicated to assisting the public and landowners with forest related issues and education. Ten District Foresters located across the state are available to help woodland owners make good choices about their land, including referring them to private sector professionals for more extensive assistance if needed. The MFS receives funding from several federal agencies to assist this work. Our Direct Link Loan program provides reduced-interest loans to help loggers purchase equipment and protect water quality.

MFS Foresters review timber harvest activities to assess the implementation and effectiveness of efforts to protect water quality and other resources. Entomologists and pathologists work to protect the state's forest shade and ornamental tree resources from significant insect and disease damage and to provide pest management and damage prevention for homeowners, municipalities, and forest land owners and managers, thereby preserving the overall health of Maine's forest resources.

Forest Rangers provide wildfire control, natural resource protection, and incident management for disasters and emergencies. Wildfire control is accomplished through wildfire prevention, detection, readiness, suppression and investigation. Forest rangers provide technical assistance, information, and training to firefighting and incident management agencies. They enforce wildfire prevention and landowner protection statutes such as timber theft, outdoor burning, wildfire arson, and illegal dumping. Forest rangers assist state and county emergency management agencies by responding to disasters; and by assistance in managing and coordinating incident responses.

**New Role for the Maine Forest Service in the Unorganized Territory** – As of November 1, 2012, within management and protection sub-districts of the Unorganized Territory, MFS has responsibility for administering regulations governing timber harvesting, land management roads, water crossings, and gravel pits less than 5 acres. MFS has adopted rules consistent with those previously administered by the Land Use Planning Commission. Future rule changes will follow the rule revision process of the Maine Administrative Procedures Act, which includes the opportunity for public comment. (Public Law 2011, Chapter 599)

*The location of Forest Service Field Offices is located on the preceding page.*

## DEPARTMENT OF ENVIRONMENTAL PROTECTION

**CONTACT: Mark Bergeron, P.E., Director**  
**Bureau of Land Resources**  
**Department of Environmental Protection**  
**28 Tyson Drive**  
**17 State House Station**  
**Augusta, ME 04333-0017**  
**Phone - (207) 215-4397/ (800) 452-1942**  
**Fax - (207) 287-7283**

**Email - [mark.bergeron@maine.gov](mailto:mark.bergeron@maine.gov)**

**The Department of Environmental Protection (DEP)** is responsible for protecting and restoring Maine's natural resources and enforcing the State's environmental laws. Over the years, the DEP has continued to evolve to its current organization consisting of the Commissioner's Office and four bureaus which administer the DEP's environmental programs: Air Quality, Land Resources, Water Quality, and Remediation and Waste Management. The Board of Environmental Protection is a seven member citizen's board nominated by the Governor and confirmed by the Legislature that performs major substantive rulemaking, makes decisions on select permit applications and appeals of Commissioner licensing and enforcement actions, and provides a forum for public participation in DEP decisions.

### **Mission**

Legislative mandate directs DEP to prevent, abate and control the pollution of the air, water and land. The charge is to preserve, improve and prevent diminution of the natural environment of the State. The DEP is also directed to protect and enhance the public's right to use and enjoy the State's natural resources. The DEP administers programs, educates and makes regulatory decisions that contribute to the achievement of this mission. In pursuing this mission, it is the policy of the DEP to treat its employees and the public with courtesy, respect and consideration and to be fair and honest in its dealings, and to be mindful of the special qualities that make Maine a unique place to live and work.

### **Land Resources**

The Bureau of Land Resources is responsible for licensing, enforcement and oversight of various land development activities. This includes review of developments that may have a substantial effect upon the environment. It also includes developing management programs and establishing sound environmental standards that will prevent the degradation of and encourage the enhancement of Maine's natural resources.

Most projects in the Unorganized Territory will be reviewed by the Land Use Planning Commission (LUPC) or its staff. However, effective September 1, 2012, any project subject to the DEP's Site Location of Development Act ("Site Law"), including grid-scale wind energy developments, will be reviewed by the DEP. The DEP will also issue any permits necessary under the Natural Resources Protection Act (NRPA) for those projects in the Unorganized Territory which the DEP reviews under the Site Law. You will need certification from LUPC, and may need to rezone your property through LUPC before applying to DEP (Public Law 2011, Chapter 682).

Offices:	<u>Eastern Maine Regional</u>	<u>Southern Maine Regional</u>	<u>Northern Maine Regional</u>
	106 Hogan Rd.	312 Canco Road	1235 Central Dr.
	Bangor	Portland	Presque Isle
	P: (207)941-4570	P: (207)822-6300	P: (207)764-0477
	F: (207)941-4584	F: (207)822-6303	F: (207)760-3143

## **GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY**

**CONTACT: Sara Russell, Program Manager (as of 8/20/18)**  
**General Assistance Program**  
**Office for Family Independence**  
**Department of Health and Human Services**  
**19 Union Street**  
**11 State House Station**  
**Augusta, ME 04333-0011**  
**Phone - (207) 624-4138**  
**Fax - (207) 287-3455**  
**Maine toll free: 800-442-6003**  
  
**Email - [Sara.Russell@maine.gov](mailto:Sara.Russell@maine.gov)**

Pursuant to Title 22, MRSA, §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, residents of the Unorganized Territory may receive assistance for basic necessities which include food, clothing, shelter, fuel, electricity, non-elective medical services, non-prescription drugs, telephone service and other essential commodities or services. These services are provided on a 30-day renewable basis.

For further information regarding services, please contact General Assistance at the number listed above.

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

**CONTACT: Marcia McInnis**  
**Fiscal Administrator of the Unorganized Territory**  
**Office of the State Auditor**  
**187-189 State Street**  
**66 State House Station**  
**Augusta, ME 04333-0066**  
**Phone - (207) 624-6250**  
**Fax - (207) 624-6287**  
  
**Email - [marcia.mcinnis@maine.gov](mailto:marcia.mcinnis@maine.gov)**

The Fiscal Administrator of the Unorganized Territory provides information and assistance to the Legislature, the Unorganized Territory taxpayers, and State and county offices on UT issues.

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 Legislature's Joint Standing Committee on Taxation.

In addition, the Fiscal Administrator drafts and submits the annual Municipal Cost Components legislation for the annual tax levy, attends and participates in public hearings on county budgets and legislative hearings; 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 UT residents, legislators, county commissioners, and other interested persons.

The Fiscal Administrator serves on the Commission on Municipal Deorganization. The Commission was established to assist, review, recommend, and comment on deorganization procedures as established in Title 30-A, MRSA, Chapter 302. The five members Commission includes 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 Land Use Planning Commission or designee, and the County Commissioner whose district includes the municipality that is considering deorganization.



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# COUNTY SERVICES INFORMATION

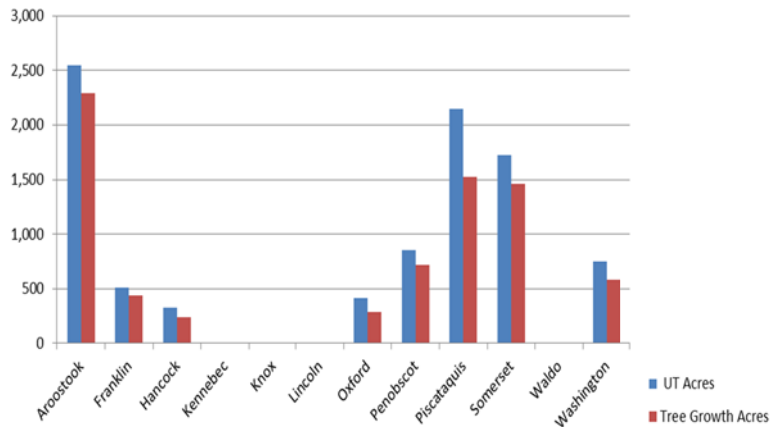
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## UNORGANIZED TERRITORY STATISTICS BY COUNTY

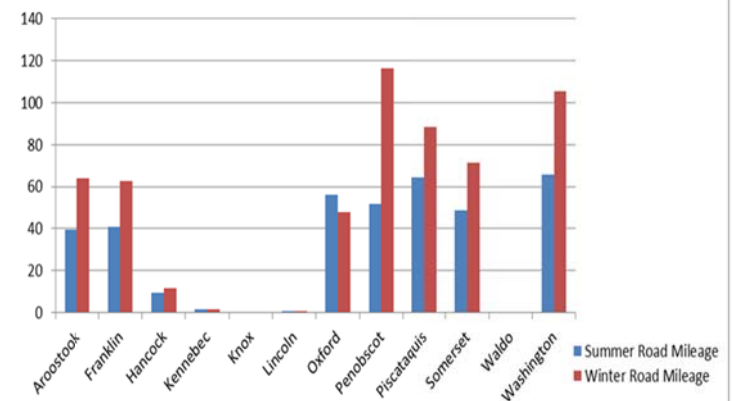
Source: Maine Revenue Service  
(In Thousands)

<u>Tax Code</u>	<u>County</u>	<u>Number of Townships Requiring Services</u>	<u>2010 Resident Population</u>	<u>UT Acres</u>	<u>Tax Yr 2015 Taxable UT Acres</u>	<u>Tax Yr 2015 Tree Growth UT Acres</u>	<u>Tree Growth as a Percentage of Taxable Acres</u>	<u>Miles of Road Summer</u>	<u>Miles of Road Winter</u>	<u>Tax Yr 2014 Taxable Valuation</u>	<u>Tax Yr 2015 Taxable Valuation</u>	<u>Percent Growth in Taxable Valuation</u>	<u>FY 2016 County Services Tax Assessment</u>
03 - AR	Aroostook	109	1,633	2,544	2,385	2,295	96.2	39.32	63.96	624,900	630,600	0.9%	1,216,139
07 - FR	Franklin	27	1,026	514	419	437	104.3	40.97	62.83	347,250	329,950	-5.0%	1,029,624
09 - HA	Hancock	16	213	331	266	242	91.0	9.64	11.45	245,900	260,350	5.9%	223,152
11 - KE	Kennebec	1	43	6	6	5	83.3	1.72	1.72	5,050	6,700	32.7%	12,115
63 - KN	Knox	0	1	1	1	0	0.0	0	0	19,300	19,250	-0.3%	0
15 - LI	Lincoln	0	1	2	1	0.2	0.0	0.85	0.85	15,150	15,200	0.3%	0
17 - OX	Oxford	19	746	411	320	285	89.1	56	47.67	268,950	262,550	-2.4%	1,247,937
19 - PE	Penobscot	39	1,476	851	760	715	94.1	51.62	116.4	304,850	314,500	3.2%	1,033,537
21 - PI	Piscataquis	93	771	2,144	1,710	1,527	89.3	64.17	88.46	751,800	764,350	1.7%	1,008,711
25 - SO	Somerset	82	838	1,725	1,580	1,461	92.5	48.85	71.25	777,600	790,700	1.7%	1,463,162
77 - WD	Waldo	0	0	0	0	0	0.0	0	0	2,000	2,000	0.0%	0
29 - WA	Washington	35	1,227	747	660	579	87.7	65.51	105.26	373,100	382,600	2.5%	870,612
		421	7,975	9,276	8,108	7,546	93.1	378.65	569.85	3,735,850	3,778,750	1.1%	8,104,989

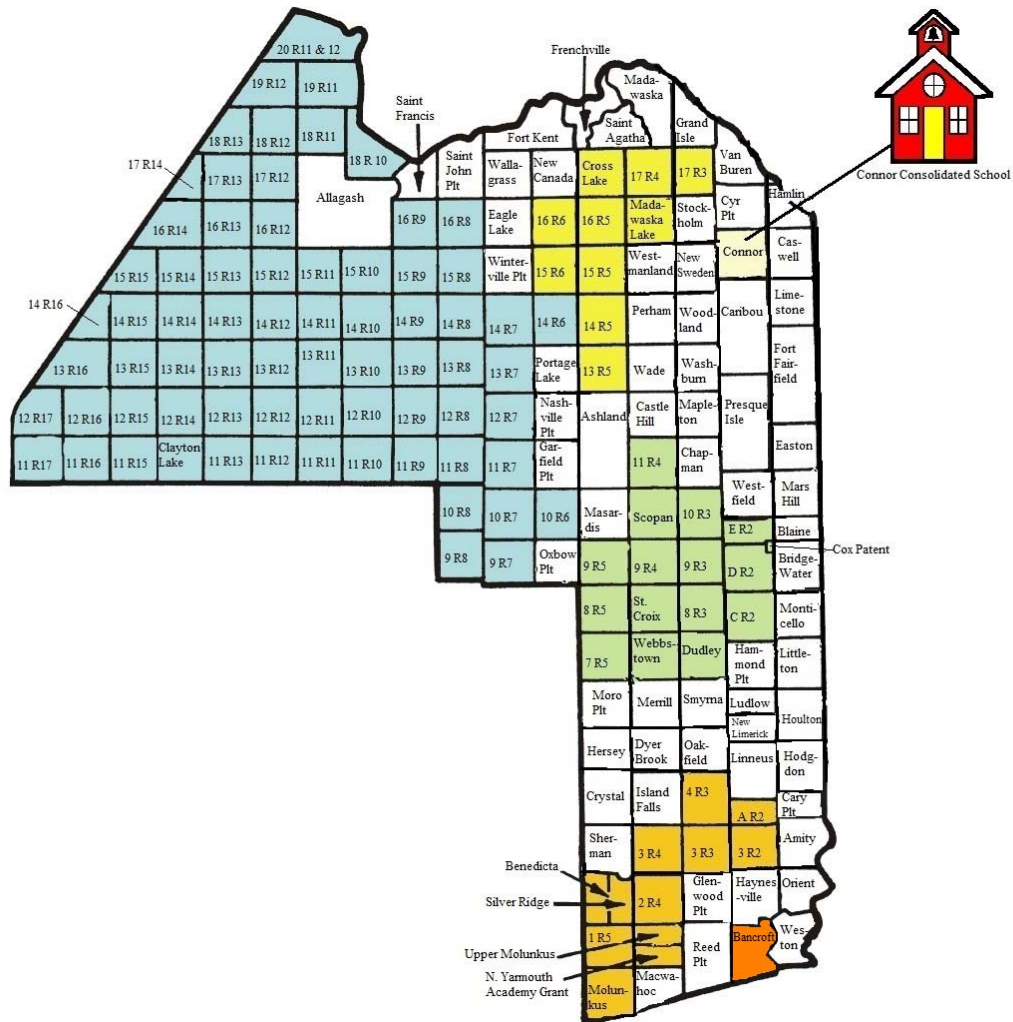
**Unorganized Territory Tree Growth Acres  
By County For Tax Year 2015**



**Mileage for Unorganized Territory Road  
Maintenance By County**



## 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Aroostook:															
Central*	117	95	118	4	6	5	9	2	3	84	100	50	60	297	230
Connor	468	424	457	21	18	74	55	17	25	312	359	190	183	3	8
Northwest	45	27	10	0	0	1	0	1	0	25	10	14	8	289	300
South **	404	486	386	9	16	76	20	38	14	363	336	201	175	270	285
Square Lake	564	615	594	22	13	60	29	25	12	508	540	317	295	789	736
Bancroft***	N/A	N/A	68	N/A	6	N/A	4	N/A	4	N/A	54	N/A	34	N/A	56
	1,598	1,647	1,633	56	59	216	117	83	58	1,292	1,399	772	755	1,648	1,615

\*E Township deorganized June, 1990 and population added to Central

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

\*\*\*Bancroft deorganized June, 2015

## AROOSTOOK COUNTY

### County Office

144 Sweden Street, Suite 1  
Caribou, ME 04736-2137  
Website: [www.aroostook.me.us](http://www.aroostook.me.us)  
Email: [ryan@aroostook.me.us](mailto:ryan@aroostook.me.us)

Phone: 493-3318 Fax: 493-3491

### Commissioners

Paul J. Adams – District 1  
(District includes Central & Southern Aroostook  
Unorganized Territory)  
PO Box 1473  
Houlton, ME 04730

Phone: 532-6377  
Email: [padams@pwless.net](mailto:padams@pwless.net)

Paul J. Underwood – District 2  
(District includes Northwest Aroostook  
Unorganized Territory)  
23 Burlock Road  
Presque Isle, ME 04769

Phone: 764-4331  
Email: [pjundeco@hotmail.com](mailto:pjundeco@hotmail.com)

Norman L. Fournier – District 3  
(District includes Connor & Square Lake  
Townships)  
2002 Aroostook Road  
Wallagrass, ME 04781

Phone: 444-5116  
Email: [anfournier@roadrunner.com](mailto:anfournier@roadrunner.com)

**County Administrator:** Ryan D. Pelletier  
**Deputy County Admin. of Finance:**

Phone: 493-3318 Fax: 493-3491

Sandra Fournier

**493-3318 493-3491**

**Sheriff:** Shawn Gillan

532-3471 532-7319

**Treasurer:** Leigh Smith

493-3318 493-3491

**Register of Deeds:**

Louise M. Caron (North)

834-3925 834-3138

Melissa Richardson (South)

532-1500 532-1506

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

532-1502 532-7319

**Register of Probate:** Darleen Guy

532-1502 532-1507

**EMA Director:** Darren Woods

493-4328 493-4357

**Community Services Director of the Unorganized Territory:**

Paul Bernier

493-3318 493-3491

**District Attorney:** Todd Roland Collins, Esq.

498-2557 493-3493

**Animal Control Contact:** County Commissioners Office

498-3318

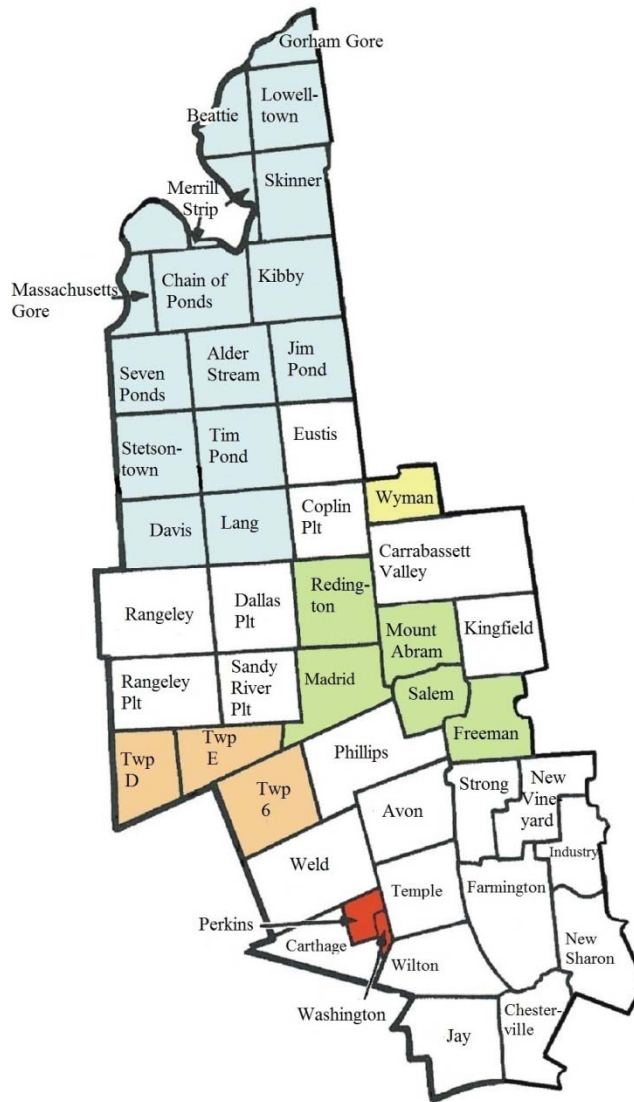
UNORGANIZED TERRITORIES OF THE COUNTY OF AROOSTOOK, MAINE  
BUDGETARY COMPARISON  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Favorable (Unfavorable)
Resources (Inflows)				
Property tax	\$ 1,709,616	\$ 1,709,616	\$ 1,709,616	\$ 0
Excise tax	240,000	240,000	248,113	8,113
Local road assistance	62,272	62,272	59,076	(3,196)
Federal assistance	0	0	124,298	124,298
Snowmobile	1,500	1,500	1,013	(487)
Interest income	7,000	7,000	5,194	(1,806)
Other revenues	1,000	1,000	21,037	20,037
Amounts available for appropriations	<u>2,021,388</u>	<u>2,021,388</u>	<u>2,168,347</u>	<u>146,959</u>
Charges to appropriations (Outflows)				
County tax	666,769	666,769	666,769	0
Roads	140,000	140,000	138,826	1,174
Public works	90,438	90,438	92,906	(2,468)
Public safety	35,655	35,655	53,006	(17,351)
Snow removal	298,354	298,354	290,762	7,592
Solid waste disposal	124,528	124,528	116,147	8,381
Fire protection	140,970	140,970	146,599	(5,629)
Ambulance services	35,714	35,714	36,571	(857)
Administration	64,506	64,506	64,506	0
Capital outlays	328,150	328,150	249,044	79,106
Other	96,304	96,304	88,709	7,595
Total charges to appropriations	<u>2,021,388</u>	<u>2,021,388</u>	<u>1,943,845</u>	<u>77,543</u>
Excess of resources over charges to appropriations	\$ <u>0</u>	\$ <u>0</u>	224,502	\$ <u>224,502</u>
FUND BALANCE - JULY 1, 2014			<u>513,900</u>	
FUND BALANCE - JUNE 30, 2015			\$ <u>738,402</u>	

Source: Felch & Company, LLC (2015) County of Aroostook, Maine, Unorganized Territories' Funds, Basic Financial Statements. June 30, 2015.

# Franklin County Unorganized Territory

## 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Franklin:															
East Central	459	526	808	27	27	89	94	23	41	387	646	234	350	116	278
North	21	41	61	0	2	9	5	2	3	30	51	19	27	262	400
South	56	70	69	2	7	15	4	5	4	48	54	28	27	13	22
West Central	0	0	0	0	0	0	0	0	0	0	0	0	0	29	28
Wyman	65	70	88	1	6	7	4	1	4	61	74	48	42	112	120
*Madrid	178	173	*N/A	10	*N/A	27	*N/A	4	*N/A	132	*N/A	79	*N/A	129	*N/A
	779	880	1026	40	42	147	107	35	52	658	825	408	446	661	848

\*Madrid deorganization effective July, 2000, added to East Central in the 2010 census



## **FRANKLIN COUNTY**

### **County Office**

Franklin County Courthouse  
140 Main Street, Suite 3  
Farmington, ME 04938  
Website: [www.franklincounty.maine.gov](http://www.franklincounty.maine.gov)  
Email: [jmagoon@franklincountymaine.gov](mailto:jmagoon@franklincountymaine.gov)

Phone: 778-6614 Fax: 778-5899

### **Commissioners**

Terry Brann – District 1  
*(District contains no  
Unorganized Territories)*  
340 Walker Hill Road  
Wilton, ME 04294

Phone: 645-2349 Fax: 581-4122  
Email: [tbrann@franklincountymaine.gov](mailto:tbrann@franklincountymaine.gov)

Charles Webster – District 2  
*(District contains no  
Unorganized Territories)*  
211 Perham Street  
Farmington, ME 04938

Phone: 778-6929  
Cell: 491-7300  
Email: [cwebster@franklincountymaine.gov](mailto:cwebster@franklincountymaine.gov)

Clyde C. Barker- District 3  
*(District contains all of the  
Unorganized Territory)*  
PO Box 165  
Strong, ME 04983

Phone: 778-1376  
Email: [cbarker@franklincountymaine.gov](mailto:cbarker@franklincountymaine.gov)

**County Clerk:** Julie Magoon  
**Sheriff:** Scott Nichols  
**Treasurer:** Pamela Prodan  
**Register of Deeds:** Susan A. Black  
**Judge of Probate:** Margot Joly  
**Register of Probate:** Joyce S. Morton  
**EMA Director:** Timothy A. Hardy  
**E 911 Addressing Officer:** Deb Richards  
**District Attorney:** Andrew S. Robinson, Esq.  
**Animal Control Contacts:**

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 778-5894  
491-2965  
778-5890 779-0892

Sheriff's Office

- Non-emergency number

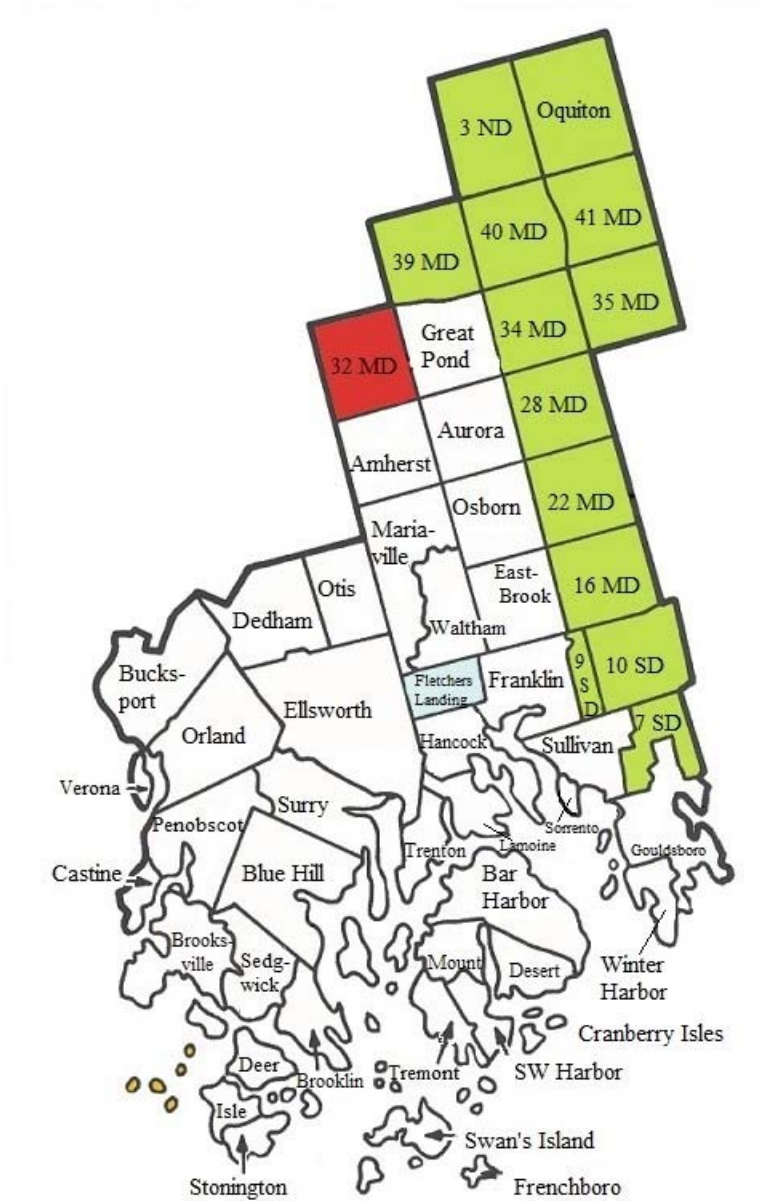
(800) 773-2680  
778-2680

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY  
STATEMENT OF REVENUES EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property taxes	\$ 1,366,884	\$ 1,366,884	\$ 1,366,884	\$ 0
Excise taxes	100,000	100,000	159,182	59,182
Intergovernmental revenues:				0
Local road assistance	44,400	44,400	40,720	(3,680)
Snowmobile reimbursement	150	150	205	55
Interest revenue	1,500	1,500	970	(530)
Use of assigned fund balance	0	0	0	0
Use of unassigned fund balance	0	0	0	0
Miscellaneous revenue	10,000	10,000	8,821	(1,179)
TOTAL REVENUES	<u>1,522,934</u>	<u>1,522,934</u>	<u>1,576,782</u>	<u>53,848</u>
EXPENDITURES				
Current:				
General government	56,089	56,089	55,589	500
Public safety	160,492	160,492	164,150	(3,658)
Public works	596,346	596,346	589,733	6,613
Solid waste	142,941	142,941	122,918	20,023
Unclassified	169,500	536,940	359,598	177,342
TOTAL EXPENDITURES	<u>1,125,368</u>	<u>1,492,808</u>	<u>1,291,988</u>	<u>200,820</u>
EXCESS OF REVENUES OVER (UNDER EXPENDITURES	\$ <u>397,566</u>	\$ <u>30,126</u>	284,794	\$ <u>254,668</u>
FUND BALANCE - JULY 1			<u>779,746</u>	
FUND BALANCE - JUNE 30			\$ <u>1,064,540</u>	

Source: RHR Smith & Company. (2015). Audited Financial Statements, County of Franklin, Maine – Unorganized Territory.  
June 30, 2015.

## Hancock County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Hancock:															
Central	138	138	117	5	2	20	12	8	4	105	99	71	55	31	34
East	40	73	94	1	6	8	14	4	5	60	69	35	38	545	637
Northwest	0	4	2	0	0	0	0	0	0	4	2	2	1	18	19
	178	215	213	6	8	28	26	12	9	169	170	108	94	594	690

## HANCOCK COUNTY

### County Office

50 State Street, Suite 7  
Ellsworth, ME 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

William F. Clark – District 1  
(District includes Central, East,  
and Northwest Unorganized Territory )  
22 Barrett Way  
Ellsworth, ME 04605

Phone: 460-4292 Fax: 667-1412  
Email: [william.clark@co.hancock.me.us](mailto:william.clark@co.hancock.me.us)

Justin Wombacher – District 2  
(District contains Unorganized Territory  
*off shore islands*)  
2018 Elec  
2018 Elec

Phone: 2018 Elec Fax: 2018 Elec  
Email: ?

Antonio Blasi – District 3  
(District contains Unorganized Territory -  
*Marshal Islands*)  
PO Box 53  
Hancock, ME 04640

Phone: 266-4449 Fax: 667-1412  
Email: [antonio.blasi@co.hancock.me.us](mailto:antonio.blasi@co.hancock.me.us)

**County Administrator:** Scott Adkins  
**Personnel Director:** Rebekah Knowlton  
**Sheriff:** Scott Kane  
**Treasurer:** Janice Eldridge  
**Register of Deeds:** Julie Curtis  
**Judge of Probate:** William Blaisdell  
**Register of Probate:** Gale Coughlin  
**EMA Director:** Andrew X. Sankey  
**District Attorney:** Matthew J. Foster, Esq.  
**RCC/911 Director:** Renee Wellman  
**Unorganized Territory Supervisor:** Millard Billings  
**Animal Control Officer:** Millard Billings

Phone:	667-9542	Fax:	667-1412
	667-9542		667-1412
	667-7575		667-7516
	667-8272		667-1412
	667-8353		667-1410
	667-8434		667-5316
	667-8434		667-5316
	667-8126		667-1406
	667-4621		667-0784
	667-8867		667-4865
	667-6885		667-1412
	667-6885		667-1412

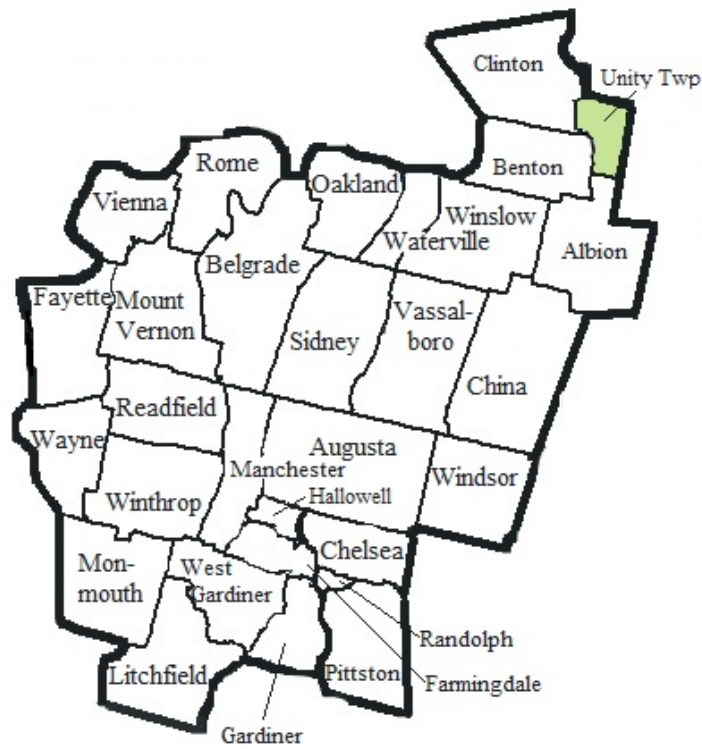
COUNTY OF HANCOCK, MAINE - UNORGANIZED TERRITORY  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund  
Year ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance positive (Negative)
Revenues:				
Property taxes	\$ 320,363	\$ 320,363	\$ 320,363	\$ 0
Excise taxes	18,500	18,500	27,050	8,550
Road assistance	10,368	10,368	9,508	(860)
Snowmobile grant	10	10	0	(10)
Interest revenue	3,300	3,300	2,513	(787)
Miscellaneous	400	400	1,912	1,512
Total revenues	<u>352,941</u>	<u>352,941</u>	<u>361,346</u>	<u>8,405</u>
Expenditures:				
Personnel	38,091	38,091	25,077	13,014
Operating expenditures	7,000	7,000	2,888	4,112
Employee costs	3,704	3,704	3,042	662
Supplies	2,600	2,600	912	1,688
Contractual	32,756	32,756	30,717	2,039
Solid waste	29,600	29,600	26,912	2,688
Snow removal	71,000	71,000	75,101	(4,101)
Equipment	1,000	1,000	884	116
Miscellaneous	36,650	36,650	8,733	27,917
Reserve and capital expenditures	153,000	153,000	150,000	3,000
Total expenditures	<u>375,401</u>	<u>375,401</u>	<u>324,266</u>	<u>51,135</u>
Excess (deficiency) of revenues over (under expenditures)	<u>(22,460)</u>	<u>(22,460)</u>	<u>37,080</u>	<u>59,540</u>
Other financing sources:				
Budgeted use of fund balance	<u>22,460</u>	<u>22,460</u>	<u>0</u>	<u>(22,460)</u>
Total other financing sources	<u>22,460</u>	<u>22,460</u>	<u>0</u>	<u>(22,460)</u>
Net change in fund balance - budgetary basis	\$ <u>0</u>	\$ <u>0</u>	37,080	\$ <u>37,080</u>
Reconciliation from budgetary to GAAP basis:				
Budget transfer to reserve			150,000	
Expenditures - Road reserve			<u>(276,700)</u>	
Net change in fund balance - GAAP basis			<u>(89,620)</u>	
Fund balance, beginning of year			<u>305,540</u>	
Fund balance, end of year			\$ <u>215,920</u>	

Source: Runyon Kersteen Ouellette. (2015). County of Hancock, Maine, Unorganized Territory, Annual Financial Report, for the Year Ended June 30, 2015.

## Kennebec County Unorganized Territory

### 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Kennebec:															
Unity Twp	36	31	43	1	0	2	5	3	2	25	36	15	19	5	0
	36	31	43	1	0	2	5	3	2	25	36	15	19	5	0

## KENNEBEC COUNTY

### 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

Patsy Crockett – District 1  
(*District contains no Unorganized Territory*)  
14 Smith Street  
Augusta, ME 04330

Phone: 623-3641  
Email: [pgcrockett@yahoo.com](mailto:pgcrockett@yahoo.com)

Nancy Rines – District 2  
(*District contains no Unorganized Territory*)  
PO Box 68  
South Gardiner, ME 04359

Phone: 582-1844  
Email: [nrines@gmail.com](mailto:nrines@gmail.com)

George M. Jabar II – District 3  
(*District includes Unity Township*)  
12 Clearview Avenue  
Waterville, ME 04901

Phone: 873-0781 Fax: 873-7914  
Email: [George@JLDme.com](mailto:George@JLDme.com)

**County Administrator:** Robert Devlin  
**Assistant County Administrator:** Terry York  
**Sheriff:** L. Kenneth Mason  
**Treasurer:** Richard Davies  
**Finance Director:** Peter Dunn, Jr.  
**Register of Deeds:** Beverly Bustin-Hatheway  
**Judge of Probate:** Elizabeth Mitchell  
**Register of Probate:** Kathleen Ayers  
**EMA Director:** Sean Goodwin  
**District Attorney:** Meaghan Maloney, Esq.  
**Animal Control Contact:** Susan Dwyer

Phone:	622-0971	Fax:	623-4083
	622-0971		623-4083
	623-3614		622-0990
	622-1362		623-4083
	622-1362		623-4083
	622-0431		622-1598
	622-7558		621-1639
	622-7558		621-1639
	623-8407		622-4128
	623-1156		622-5839
	568-3141		

COUNTY OF KENNEBEC, MAINE - UNORGANIZED TERRITORY

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

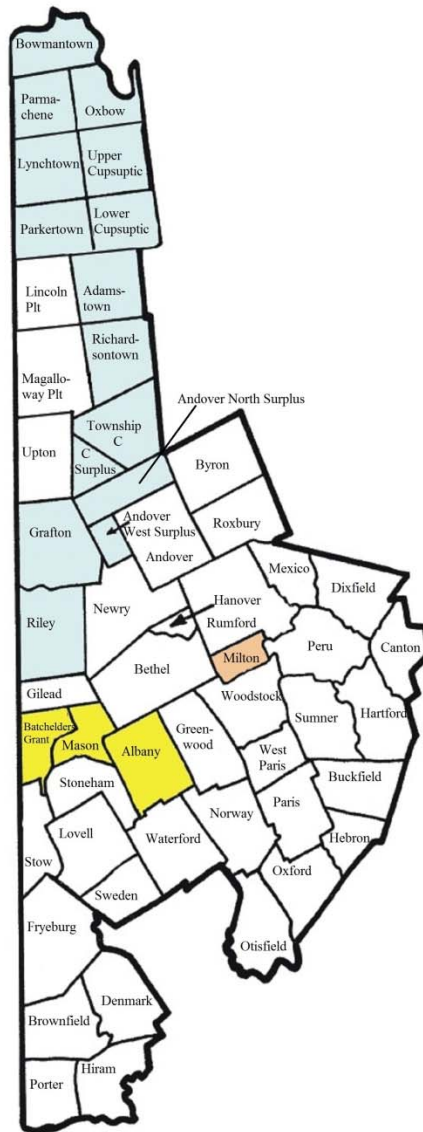
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Budgetary Fund Balance, July 1	\$ 54,552	\$ 54,552	\$ 54,552	\$ 0
Resources (Inflows):				
Taxes:				
Property taxes	11,831	11,831	11,831	0
Excise taxes	6,400	6,400	13,570	7,170
Intergovernmental revenue:				
Department of Transportation	2,064	2,064	1,776	(288)
Interest	0	0	104	104
Amounts Available for Appropriation	<u>74,847</u>	<u>74,847</u>	<u>81,833</u>	<u>6,986</u>
Charges to appropriations (Outflows):				
Fire department	2,000	2,000	2,130	(130)
Snow removal	8,500	8,500	6,000	2,500
E911	255	255	209	46
Waste disposal	4,300	4,300	4,550	(250)
Administration	881	881	880	1
Audit	1,300	1,300	1,300	0
Animal control	262	262	61	201
Miscellaneous/Contingency	1,000	1,000	0	1,000
Total Charges to Appropriations	<u>18,498</u>	<u>18,498</u>	<u>15,130</u>	<u>3,368</u>
Budgetary Fund Balance, June 30	\$ <u>56,349</u>	\$ <u>56,349</u>	\$ <u>66,703</u>	\$ <u>10,354</u>
Utilization of Unassigned Fund Balance	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

Source: RHR Smith & Company. (2015). Audited Financial Statements, Unity Township. June 30, 2015.



# Oxford County Unorganized Territory

## 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Oxford:															
Milton	128	123	143	9	4	19	17	6	9	89	113	49	61	29	11
North	11	17	24	0	2	1	0	0	0	16	22	12	12	578	313
South	455	515	579	26	24	75	68	28	21	386	466	234	251	547	192
	594	655	746	35	30	95	85	34	30	491	601	295	324	1,154	516

## **OXFORD COUNTY**

### **County Office**

26 Western Avenue, PO Box 179  
South Paris, ME 04281  
Website: [www.oxfordcounty.org](http://www.oxfordcounty.org)  
Email: [info@oxfordcounty.org](mailto:info@oxfordcounty.org)

Phone: 743-6359 Fax: 743-1545

### **Commissioners**

Steven Merrill – District 1  
*(District includes Albany, Mason and  
Batchelders Grant)*  
42 Thurston Road  
Norway, ME 04268

Phone: 743-7695 (H) Fax: 743-1545  
539-4112 (M)  
Email: [merrillx3@netzero.net](mailto:merrillx3@netzero.net)

David Duguay – District 2  
*(District includes Riley, Milton and  
Northern Oxford Unorganized Territory)*  
125 Swift River Road  
Byron, ME 04275

Phone: 369-0354 Fax: 743-1545  
Email: [dduguay1203@icloud.com](mailto:dduguay1203@icloud.com)

Timothy Turner - District 3  
*(District contains no Unorganized Territory)*  
PO Box 417  
Buckfield, ME 04220

Phone: 336-2817 Fax: 743-1545  
Email: [tturner@oxfordcounty.org](mailto:tturner@oxfordcounty.org)

**County Administrator:** Tom Winsor  
**Executive Assistant:** Abby Shanor  
**Sheriff:** Christopher Wainwright  
**Treasurer:** Elizabeth Calhoun

Phone: 743-6359 x2 Fax: 743-1545  
743-6359 x1 743-1545  
743-9554 x111 743-1510  
743-6350 743-1545

### **Register of Deeds:**

Cherri Crockett

743-6211 743-2656

**Judge of Probate:** Jarrod Crockett, Esq.

743-6671 743-4255

**Register of Probate:** Jennifer Dilworth

743-6671 743-4255

**EMA Director:** Allyson Hill

743-6336 743-7346

**District Attorney:** Andrew S. Robinson, Esq.

743-8282 743-1511

### **Animal Control Contacts:**

Oxford County Regional Communications Center  
Ozzie Hart, Animal Control Officer

743-9554  
357-2818

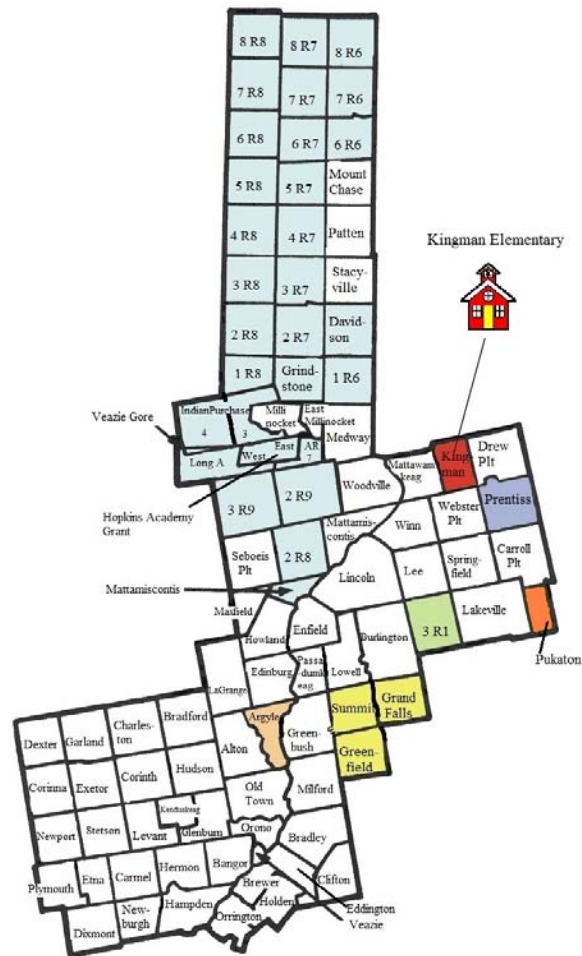
COUNTY OF OXFORD, MAINE - UNORGANIZED TERRITORIES

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property taxes	\$ 1,185,959	\$ 1,185,959	\$ 1,185,959	\$ 0
Excise taxes	105,000	105,000	132,150	27,150
Intergovernmental revenues:				
Local road assistnace	60,396	60,396	53,320	(7,076)
Snowmobile reimbursement	300	300	305	5
Forest	0	0	23,672	23,672
Interest revenue	0	0	588	588
Miscellaneous revenue	4,000	4,000	7,380	3,380
TOTAL REVENUES	<u>1,355,655</u>	<u>1,355,655</u>	<u>1,403,374</u>	<u>47,719</u>
EXPENDITURES				
General government	70,155	70,155	69,698	457
Public safety	134,360	134,360	135,565	(1,205)
Public works	439,600	439,600	328,368	111,232
Solid waste	78,540	78,540	71,204	7,336
Capital outlay	600,000	600,000	198,518	401,482
Unclassified	33,000	33,000	10,136	22,864
TOTAL EXPENDITURES	<u>1,355,655</u>	<u>1,355,655</u>	<u>813,489</u>	<u>542,166</u>
NET CHANGE IN FUND BALANCE	\$ <u>0</u>	\$ <u>0</u>	589,885	\$ <u>589,885</u>
FUND BALANCE - JULY 1			<u>(94,273)</u>	
FUND BALANCE - JUNE 30			\$ <u>495,612</u>	
Utilization of unassigned fund balance	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

Source: RHR Smith & Company. (2015). Audited Financial Statements and Other Information. County of Oxford, Maine – Unorganized Territories. June 30, 2015.

## 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Penobscot:															
Argyle	202	253	277	13	21	43	27	10	10	187	219	110	120	14	19
East Central**	279	324	343	18	23	53	49	21	12	232	259	142	140	149	164
Kingman	246	213	174	7	7	17	10	12	8	177	149	99	82	15	22
North	403	443	463	11	6	43	25	14	14	375	418	219	226	818	844
Prentiss*	245	214	214	16	10	28	20	11	7	159	177	91	95	22	83
Pukaton	0	0	5	0	0	0	3	0	0	0	2	0	1	28	37
Twombly	N/A	2	0	0	0	0	0	0	0	2	0	2	0	9	10
	1,375	1,449	1,476	65	67	184	134	68	51	1,132	1,222	663	664	1,055	1,179

\*\*\*Pukaton (FKA Whitney Twp, T5 R1 NBPP renamed in 1996

## **PENOBSCOT COUNTY**

### **County Office**

97 Hammond Street  
Bangor, ME 04401-4998  
Website: [www.penobscot-county.net](http://www.penobscot-county.net)  
Email: [bcollins@penobscot-county.net](mailto:bcollins@penobscot-county.net)

Phone: 942-8535 Fax: 945-6027

### **Commissioners-**

Peter K. Baldacci – District 1  
(*District contains no Unorganized Territory*)  
23 Hempstead Avenue  
Bangor, ME 04401

Phone: 942-0076 Fax: 945-6027  
Email: [pkbaldacci@gmail.com](mailto:pkbaldacci@gmail.com)

Andre Cushing – District 2  
(*District contains no Unorganized Territory*)  
2018 Elec  
2018 Elec

Phone: 2018 Elec Fax: 2018 Elec  
Email: ?

Laura Sanborn – District 3  
(*District includes all of the Unorganized Territory*)  
2845 Bennoch Road  
Alton, ME 04468

Phone: 745-8151 Fax: 945-6027  
Email: [hlsanborn@aol.com](mailto:hlsanborn@aol.com)

**County Administrator:** Bill Collins  
**Sheriff:** Troy Morton  
**Treasurer:** John Hiatt  
**Register of Deeds:** Susan F. Bulay  
**Judge of Probate:** Amy Lewis Faircloth  
**Register of Probate:** Renee M. Stupak  
**EMA Director:** Michelle Tanguay  
**Director, Unorganized Territory**  
**Administration:** Barbara Veilleux  
**Deputy Director, Unorganized Territory**  
**Administration:** George Buswell  
**District Attorney:** Marianne Lynch  
**Animal Control Contacts:**

Phone: 942-8535 Fax: 945-6027  
947-4585 945-4761  
942-8535 945-6027  
942-8797 945-4920  
942-8769 561-6184  
942-8769 561-6184  
945-4750 942-8941  
  
942-8566 561-6181  
  
942-8566 945-4933  
942-8552 945-4748

Barbara Veilleux, Director, UT Administration  
Penobscot County Regional Dispatch  
• After business hours

942-8566  
  
945-4636

COUNTY OF PENOBSCOT, MAINE - UNORGANIZED TERRITORIES  
GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - YEAR ENDED JUNE 30, 2015

	BUDGETED AMOUNTS				VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	ADJUSTMENTS	FINAL	ACTUAL AMOUNTS	
REVENUES					
Property taxes	\$ 1,020,403	\$ 0	\$ 1,020,403	\$ 1,020,403	\$ 0
Excise taxes	180,000	0	180,000	218,797	38,797
Intergovernmental revenue					
Local road assistance	100,000	0	100,000	105,023	5,023
solid waste/snowplowing	15,000	0	15,000	21,138	6,138
Fire/rescue reimbursements	2,000	0	2,000	2,804	804
Snowmobiles - townships	0	0	0	6,386	6,386
Road salt/sand reimbursement	50,545	0	50,545	54,243	3,698
PERC reimbursement	20,000	0	20,000	18,715	(1,285)
Investment income	1,000	0	1,000	1,400	400
Other revenue	0	0	0	61,269	61,269
TOTAL REVENUES	1,388,948	0	1,388,948	1,510,178	121,230
EXPENDITURES					
Current					
Administration	71,640	0	71,640	71,640	0
Audit/bank charges/fees	3,000	0	3,000	2,750	250
Polling places	3,000	0	3,000	888	2,112
Ambulance services	22,871	0	22,871	22,552	319
Animal control	4,250	0	4,250	3,523	727
E-911 addressing	0	37,174	37,174	662	36,512
Fire protection	59,500	0	59,500	67,254	(7,754)
Paving warranty	0	10,240	10,240	0	10,240
Solid waste	207,950	0	207,950	201,966	5,984
Snow removal	808,386	0	808,386	800,484	7,902
Snow removal bond	0	37,876	37,876	0	37,876
Snowmobile trails	1,500	0	1,500	1,500	0
Cemeteries	22,200	0	22,200	21,900	300
Contingency	0	25,000	25,000	2,751	22,249
Capital outlays					0
Sand/salt capital	0	95,664	95,664	0	95,664
Sand/salt maintenance	10,189	0	10,189	5,113	5,076
Capital road construcion	31,400	248,485	279,885	35,225	244,660
Bridge maintenance	0	95,434	95,434	0	95,434
Road paving	148,500	84,173	232,673	212,463	20,210
Road maintenance	106,050	30,000	136,050	98,465	37,585
Vehicle replacement	4,000	78	4,078	4,000	78
TOTAL EXPENDITURES	1,504,436	664,124	2,168,560	1,553,136	615,424
EXCESS OF REVENUES					
OVER (UNDER) EXPENDITURES	\$ (115,488)	\$ (664,124)	\$ (779,612)	(42,958)	\$ (494,194)
FUND BALANCES - JULY 1, 2013				972,303	
FUND BALANCES - JUNE 30, 2014				\$ 929,345	
Utilization of unassigned fund balance	\$ 115,488	0	\$ 115,488	\$ 31,562	\$ 147,050
Utilization of restricted fund balance	0	62,174	62,174	(414)	64,209
Utilization of assigned fund balance	0	601,950	601,950	(74,106)	577,630
	\$ 115,488	\$ 664,124	\$ 779,612	\$ (42,958)	\$ 778,633

Source: Chester M. Kearney, CPA's (2015). Audited Financial Statements. County of Penobscot, Maine Unorganized Territories. June 2015

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## PISCATAQUIS COUNTY

### County Office

163 East Main Street  
Dover-Foxcroft, ME 04426  
Website: [www.piscataquis.us](http://www.piscataquis.us)  
Email: [countymanager@piscataquis.us](mailto:countymanager@piscataquis.us)

Phone: 564-6500      Fax: 564-3022  
564-2161

### Commissioners

James White - District 1  
(District includes Blanchard)  
306 Wharff Road  
Guilford, ME 04443

Phone: 564-7308      Fax: 564-3022  
Email: [jwhitegunsomething@gmail.com](mailto:jwhitegunsomething@gmail.com)

James D. Annis – District 2  
(District includes Orneville)  
28 Orchard Street  
Dover-Foxcroft, ME 04426

Phone: 564-0820      Fax: 564-3022  
Email: [hylnr@gmail.com](mailto:hylnr@gmail.com)

Wayne Erkkinen – District 3  
(District includes all Unorganized  
Territory with the exception of  
Blanchard and Orneville)  
PO Box 436  
Greenville Junction, ME 04442-0436

Phone: 943-7746      Fax: 943-5626  
Email: [erkkiworld@myfairpoint.net](mailto:erkkiworld@myfairpoint.net)

**County Manager:** Thomas Lizotte  
**Sheriff:** Robert Young  
**Treasurer:** Johanna Greenfield  
**Finance Administrator:** Kathy Walsh  
**Register of Deeds:** Linda M. Smith  
**Judge of Probate:** James R. Austin, Esq.  
**Register of Probate:** Donna Peterson  
**EMA Director:** Thomas Capraro  
**District Attorney:** Marianne Lynch  
**E911 Addressing:** Thomas Capraro  
**Animal Control Contacts:**

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

Sheriff's Department - Non-emergency number  
Joseph Guyotte, Animal Control Officer

564-3304  
564-2187

**Road Coordinator:** Carl Henderson

Cell: 279-0342      564-3022

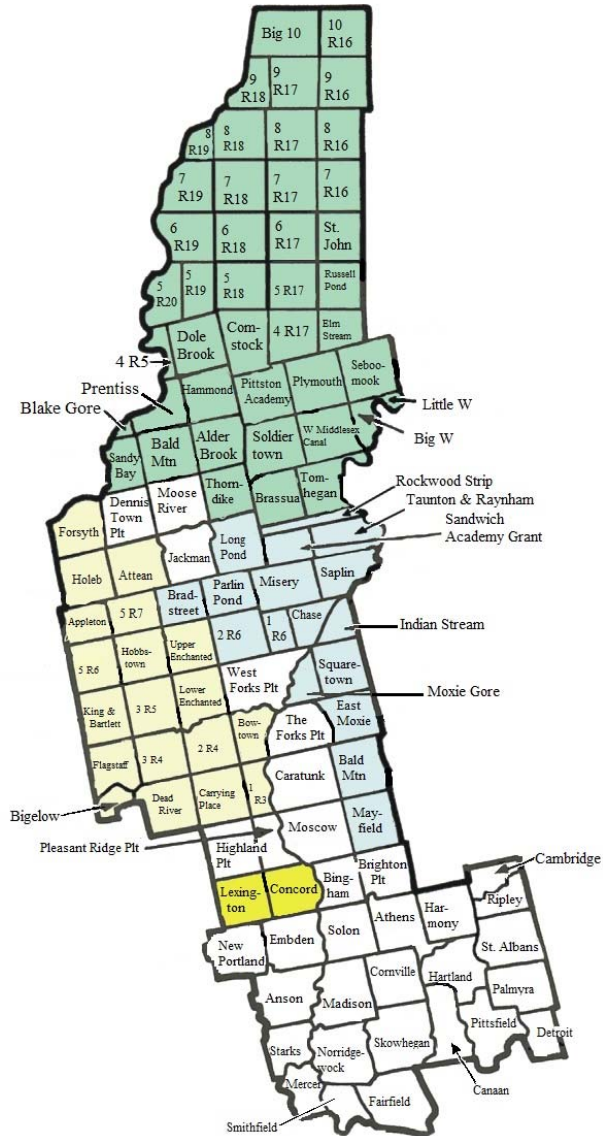


COUNTY OF PISCATAQUIS, MAINE - UNORGANIZED TERRITORIES  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEARS ENDED JUNE 30, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Budgetary Fund Balance, July 1, Restated \$	477,925 \$	477,925 \$	477,925 \$	0
Resources (inflows):				
Taxes:				
Property taxes	990,670	990,670	990,627	(43)
Excise taxes	142,000	142,000	159,678	17,678
Intergovernmental revenue	136,850	136,850	150,494	13,644
Charges for services	14,000	14,000	2,284	(11,716)
Miscellaneous revenue	2,742	2,742	20,357	17,615
Amounts Available for Appropriation	<u>1,764,187</u>	<u>1,764,187</u>	<u>1,801,365</u>	<u>37,178</u>
Charges to Appropriations (Outflows):				
Barnard	45,900	45,900	41,065	4,835
Big Moose	44,500	42,427	27,312	15,115
Blanchard	120,675	125,548	123,050	2,498
Chesuncook	6,900	12,163	11,463	700
Ebeemee	39,200	36,062	33,340	2,722
Elliotsville	109,000	101,012	97,324	3,688
Frenchtown	112,400	108,900	96,122	12,778
Harford's Point	73,925	84,554	82,798	1,756
Katahdin Iron Works	62,400	48,899	47,401	1,498
Lily Bay	97,000	96,682	82,631	14,051
Moosehead Junction	56,563	56,563	47,285	9,278
Millinocket lake	28,100	28,100	32,510	(4,410)
Orneville	206,200	219,244	212,129	7,115
Williamsburg	67,350	64,059	57,404	6,655
Depot Street	1,800	1,800	588	1,212
Administration	103,174	103,174	100,437	2,737
Advertising	1,000	1,000	270	730
Ambulance	11,700	11,700	6,140	5,560
Unclassified	33,475	33,475	33,611	(136)
Transfers to other Funds	265,000	265,000	265,000	0
Total Charges to appropriations	<u>1,486,262</u>	<u>1,486,262</u>	<u>1,397,880</u>	<u>88,382</u>
 Budgetary Fund Balance, June 30	 \$ <u>277,925</u>	 \$ <u>277,925</u>	 \$ <u>403,485</u>	 \$ <u>125,560</u>
 Utilization of unassigned Fund Balance	 \$ <u>200,000</u>	 \$ <u>200,000</u>	 \$ <u>0</u>	 \$ <u>(200,000)</u>

Source: RHR Smith & Company (2015). County of Piscataquis, Maine – Unorganized Territories, Annual Financial Statements for the Year Ended June 30, 2015.

# Somerset County Unorganized Territory 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Somerset:															
Central	289	336	338	15	12	32	36	18	7	271	283	177	158	166	169
Northeast	377	354	390	11	10	43	29	22	10	278	341	181	191	881	1029
Northwest	8	46	62	3	1	6	7	2	1	35	53	29	31	423	563
Seboomook	19	45	48	0	3	6	4	1	3	38	38	53	21	315	320
	693	781	838	29	26	87	76	43	21	622	715	440	401	1,785	2,081

## SOMERSET COUNTY

### County Office

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

Phone: 474-9861 Fax: 474-7405  
Ext. 1 for Admin

### Commissioners

Robert Sezak – District 1  
(District contains no Unorganized Territory)  
25 Concourse E.  
Waterville, ME 04901

Phone: 313-7001 Fax: 474-7405  
Email: [rsezak@somersetcounty-me.org](mailto:rsezak@somersetcounty-me.org)

Cyprien Johnson – District 2  
(District contains no Unorganized Territory)  
258 East Madison Road  
Madison, ME 04950

Phone: 431-5182 Fax: 474-7405  
Email: [cypj@beeline-online.net](mailto:cypj@beeline-online.net)

Dean Cray – District 3  
(District contains no Unorganized Territory)  
PO Box 3  
Palmyra, ME 04965

Phone: 478-8279 Fax: 474-7405  
Email: [Dacray@msn.com](mailto:Dacray@msn.com)

Newell Graf - District 4  
(District contains no Unorganized Territory)  
PO Box 3133  
Skowhegan, ME 04976

Phone: 858-5006 Fax: 474-7405  
Email: [Newell.graf1956@gmail.com](mailto:Newell.graf1956@gmail.com)

Lloyd Trafton – District 5  
(District includes all Unorganized Territory)  
3918 US Route 201  
West Forks Plt., ME 04985

Phone: 663-2257 Fax: 474-7405  
Email: [lktrafton@gmail.com](mailto:lktrafton@gmail.com)

**County Administrator:** Dawn DiBlasi  
**Deputy County Administrator:** Lori Costa  
**Sheriff:** Dale Lancaster  
**Treasurer:** Tracey H. Rotondi  
**Finance Director:** Patrick Dolan  
**Register of Deeds:** Laura Price  
**Judge of Probate:** Robert Washburn, Esq.  
**Register of Probate:** Victoria Hatch  
**EMA Director:** Michael Smith  
**District Attorney:** Meagan Maloney, Esq.  
**Unorganized Territory:** Dave Spencer  
**Animal Control Contacts:**  
    Sheriff's Department  
        • Non-emergency number  
    William Shaw, Animal Control Officer

Phone: 474-9861 Fax: 474-7405  
858-1812 474-7405  
858-9526 858-7402  
474-5776 858-4707  
474-5776 858-4707  
474-3421 474-2793  
474-3322 474-4235  
474-3322 474-4235  
474-6386 474-0879  
474-2423 474-7407  
858-1813 858-4707  
  
(800) 452-1933  
474-9591  
399-9445

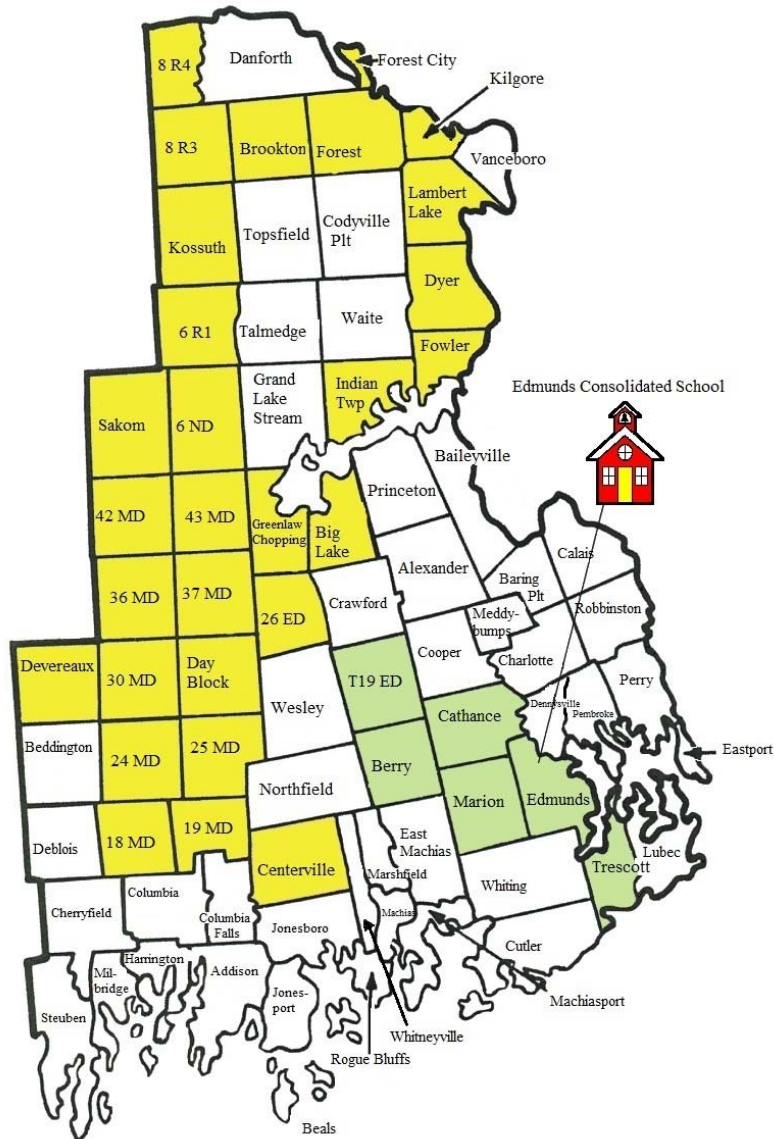
COUNTY OF SOMERSET, MAINE - UNORGANIZED TERRITORY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
State of Maine assessment	\$ 1,441,824	\$ 1,441,824	\$ 1,441,824	\$ 0
Excise taxes	160,000	160,000	189,698	29,698
Intergovernmental revenue:				
Roads	68,004	68,004	63,996	(4,008)
Carrabassett Valley	13,984	13,984	14,521	537
Department of Interior	12,000	12,000	12,037	37
Snowmobiles - townships	1,200	1,200	1,523	323
Charges of services	80	80	120	40
Investment income	500	500	693	193
Rafting revenue	7,500	7,500	18,865	11,365
Other revenue	2,500	2,500	8,644	6,144
Total revenues	<u>1,707,592</u>	<u>1,707,592</u>	<u>1,751,921</u>	<u>44,329</u>
<b>EXPENDITURES</b>				
Current:				
Winter roads	426,269	426,269	422,241	4,028
Summer roads	210,430	210,430	249,496	(39,066)
Waste management	196,000	196,000	187,970	8,030
Fire protection	125,510	125,510	116,853	8,657
Cemeteries	7,500	7,500	8,660	(1,160)
Ambulance services	52,256	52,256	54,129	(1,873)
Street lights	4,100	4,100	4,360	(260)
Snowmobile trails	20,104	20,104	20,104	0
Polling places	2,300	2,300	1,382	918
Community building - Rockwood	7,150	7,150	6,070	1,080
Program services/donations	7,500	7,500	7,500	0
Animal control	4,757	4,757	497	4,260
Road consultant	18,522	18,522	18,522	0
Administration	129,580	129,580	129,915	(335)
Total expenditures	<u>1,211,978</u>	<u>1,211,978</u>	<u>1,227,699</u>	<u>(15,721)</u>
Excess of revenues over (under) expenditures	<u>495,614</u>	<u>495,614</u>	<u>524,222</u>	<u>28,608</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
Capital projects	(495,614)	(495,614)	(495,614)	0
Total other financing sources (uses)	<u>(495,614)</u>	<u>(495,614)</u>	<u>(495,614)</u>	<u>0</u>
NET CHANGE IN FUND BALANCES	\$ <u>0</u>	\$ <u>0</u>	28,608	\$ <u>28,608</u>
FUND BALANCES - JULY 1			50,378	
FUND BALANCES - JUNE 30			\$ <u>78,986</u>	

Source: RHR Smith & Company. (2015). Audited Financial Statements and Other Information. County of Somerset, Maine – Unorganized Territories. June 30, 2015.

# Washington County Unorganized Territory

## 2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
Population				0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Washington:															
East Central	661	768	728	41	39	113	73	36	33	578	583	367	321	242	247
North **	496	547	499	27	23	70	47	25	28	425	401	268	223	7476	811
Centerville***	30	26	N/A	3	N/A	3	N/A	0	N/A	20	N/A	19	N/A	5	N/A
	1,187	1,341	1,227	71	62	186	120	61	61	1,023	984	654	544	7,723	1,058

\*Cathance Township (FKA Township 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 and population added to North

## WASHINGTON COUNTY

### County Office

85 Court Street, PO Box 297  
Machias, ME 04654  
Website: [www.washingtoncountymaine.com](http://www.washingtoncountymaine.com)  
Email: [manager@washingtoncountymaine.com](mailto:manager@washingtoncountymaine.com)

Phone: 255-3127 Fax: 255-3313

### Commissioners

Vinton E. Cassidy – District 1  
*(District includes the Unorganized  
Territory of North)*  
43 Cassidy Lane  
Calais, ME 04619

Phone: 424-2178 Fax: 255-3313  
Email: [commissionercassidy@washingtoncountymaine.com](mailto:commissionercassidy@washingtoncountymaine.com)

Christopher M. Gardner – District 2  
*(District includes the Unorganized Territory  
of East Central)*  
220 King Street  
Edmunds Township, ME 04628

Phone: 853-4614 Fax: 853-9584  
Email: [commissionergardner@washingtoncountymaine.com](mailto:commissionergardner@washingtoncountymaine.com)

John B. Crowley, Sr. – District 3  
*(District includes Centerville Township)*  
491 Basin Road  
Addison, ME 04606

Phone: 497-2178 Fax: 255-3313  
Email: [commissionercrowley@washingtoncountymaine.com](mailto:commissionercrowley@washingtoncountymaine.com)

**County Manager:** Betsy Fitzgerald  
**Sheriff:** Barry Curtis  
**Treasurer:** Jill C. Holmes  
**Registrar of Deeds:** Sharon D. Strout  
**Judge of Probate:** Lyman L. Holmes, Esq.  
**Registrar of Probate:** Carlene M. Holmes  
**EMA Director:** Lynn Dwelley  
**District (7) Attorney:** Matthew J. Foster, Esq.  
**Unorganized Territory Supervisor:** Dean Preston  
**Alternate UT Supervisor:** Heron Weston  
Email: [ut@washingtoncountymaine.com](mailto:ut@washingtoncountymaine.com)  
**Shellfish Warden:** Ben Robinson  
**Sunrise Economic Council,**  
**TIF Administrator:** Susan Hatton  
Email: [tifadmin@sunrisecounty.org](mailto:tifadmin@sunrisecounty.org)  
**Animal Control Contacts:**  
Sheriff's Department  
Heron Weston, Animal Control Officer

Phone:	255-3127	Fax:	255-3313
	255-4422		255-3641
	255-8354		255-6427
	255-6512		255-3838
	255-3800		255-3999
	255-6591		255-3999
	255-3931		255-8636
	255-4425		255-6423
	255-8919		255-3572
	255-8919		255-3572
	255-8919		255-3572
	255-0983 x 11		255-4987
	255-4422		
	255-8919		255-3572

Washington County Financial Statement Information  
unavailable at time of publication.

# INDEPENDENT AUDITOR'S REPORT\*

*\*For a complete copy of the **State of Maine Unorganized Territory Education and Services Fund** audit report, please go to [maine.gov/audit/unorganized-territory/annual-reports](http://maine.gov/audit/unorganized-territory/annual-reports)*



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*Proven Expertise and Integrity*

## INDEPENDENT AUDITORS' REPORT

State of Maine  
Office of the State Auditor  
Unorganized Territory Education and Services Fund  
Augusta, Maine

### Report on the Financial Statements

We have audited the governmental activities, each major fund, and the aggregate remaining fund information of State of Maine Unorganized Territory Education and Service Fund, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express

no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position State of Maine Unorganized Territory Education and Service Fund as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Emphasis of Matter

As described in Note 1 of Notes to Financial Statements, the financial statements present only 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, as of June 30, 2015, the changes in financial position, or where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. The State of Maine Unorganized Territory Education and Service Fund is a fund of the State of Maine. 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 of Maine's basic financial statements. Our opinion is not modified with respect to this matter.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 10 and 39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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 Service Fund's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 2016, on our consideration of State of Maine Unorganized Territory Education and Service Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering State of Maine Unorganized Territory Education and Service Fund's internal control over financial reporting and compliance.

*R.H.R. Smith & Company*

Buxton, Maine  
May 12, 2016

Old Orchard Road, Buxton, Maine 04093

Tel: (800) 300-7708      (207) 929-4606      Fax: (207) 929-4609

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STATEMENT C

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2015

	<u>General Fund</u>
ASSETS	
Accounts receivable (net of allowance for uncollectibles):	
Taxes receivable - current year	\$ 412,413
Taxes receivable - prior years	28,524
Tax liens	36,670
Due from other governments	126,266
Due from State of Maine Treasury	<u>5,473,433</u>
TOTAL ASSETS	<u>\$ 6,077,306</u>
LIABILITIES	
Accounts payable	\$ 716,556
Accrued wages	<u>212,328</u>
TOTAL LIABILITIES	<u>928,884</u>
DEFERRED INFLOWS OF RESOURCES	
Taxes paid in advance/overpaid taxes	40,978
Deferred tax revenue	<u>442,368</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>483,346</u>
FUND BALANCES	
Nonspendable	-
Restricted	-
Committed	2,400,000
Assigned	43,277
Unassigned	<u>2,221,799</u>
TOTAL FUND BALANCES	<u>4,665,076</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 6,077,306</u>

SCHEDULE 1

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Budgetary Fund Balance, July 1	\$ 4,862,612	\$ 4,862,612	\$ 4,862,612	\$ -
Resources (Inflows):				
Property taxes	27,665,196	27,665,196	27,685,872	20,676
Intergovernmental revenues	412,916	412,916	443,636	30,720
Charges for services	105,077	105,077	118,035	12,958
Miscellaneous revenue	70,000	70,000	72,082	2,082
Amounts Available for Appropriation	<u>33,115,801</u>	<u>33,115,801</u>	<u>33,182,237</u>	<u>66,436</u>
Charges to Appropriations (Outflows):				
Education	12,022,813	12,022,813	11,095,328	927,485
County reimbursements for services	7,844,813	7,844,813	7,844,813	-
Departmental	1,980,343	1,980,343	1,712,568	267,775
County tax	5,090,073	5,090,073	5,090,073	-
Tax increment financing	3,100,000	3,100,000	2,623,389	476,611
Overlay	515,147	515,147	150,993	364,154
Total Charges to Appropriations	<u>30,553,189</u>	<u>30,553,189</u>	<u>28,517,164</u>	<u>2,036,025</u>
Budgetary Fund Balance, June 30	<u>\$ 2,562,612</u>	<u>\$ 2,562,612</u>	<u>\$ 4,665,073</u>	<u>\$ 2,102,461</u>
Utilization of Unassigned Fund Balance	<u>\$ 2,300,000</u>	<u>\$ 2,300,000</u>	<u>\$ -</u>	<u>(2,300,000)</u>

SCHEDULE B

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
Property taxes	\$ 27,665,196	27,665,196	27,678,631	13,435	27,168,665
Change in deferred property taxes	0	0	7,241	7,241	3,777
Total taxes	<u>27,665,196</u>	<u>27,665,196</u>	<u>27,685,872</u>	<u>20,676</u>	<u>27,172,442</u>
Intergovernmental:					
On-behalf payments - teachers retirement	148,378	148,378	223,281	74,903	208,801
Homestead reimbursement	94,538	94,538	85,831	(8,707)	94,628
BETE/Veteran's reimbursement	70,000	70,000	33,757	(36,243)	44,018
State Revenue Sharing	<u>100,000</u>	<u>100,000</u>	<u>100,767</u>	<u>767</u>	<u>109,819</u>
Total intergovernmental	<u>412,916</u>	<u>412,916</u>	<u>443,636</u>	<u>30,720</u>	<u>457,266</u>
Charges for services:					
Educational tuition/transportation	<u>105,077</u>	<u>105,077</u>	<u>118,035</u>	<u>12,958</u>	<u>164,320</u>
Total charges for services	<u>105,077</u>	<u>105,077</u>	<u>118,035</u>	<u>12,958</u>	<u>164,320</u>
Other:					
Miscellaneous	0	0	0	0	15,499
Sale of Assets	0	0	72,082	72,082	65,325
Education - trust	<u>70,000</u>	<u>70,000</u>	<u>0</u>	<u>(70,000)</u>	<u>72,831</u>
Total other	<u>70,000</u>	<u>70,000</u>	<u>72,082</u>	<u>2,082</u>	<u>153,655</u>
Total revenues	<u>28,253,189</u>	<u>28,253,189</u>	<u>28,319,625</u>	<u>66,436</u>	<u>27,947,683</u>



SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Expenditures:					
Education:					
General Operations	\$ 7,530,713	7,530,713	7,279,261	251,452	6,950,246
Salaries and benefits	2,621,320	2,621,320	1,976,101	645,219	1,903,772
Professional services	895,888	895,888	1,238,728	(342,840)	1,332,036
Travel expenses	48,660	48,660	27,678	20,982	27,935
Vehicle operation	173,983	173,983	138,119	35,864	163,626
Utility services	49,157	49,157	37,545	11,612	42,530
Rents	2,725	2,725	8,664	(5,939)	10,045
Repairs	60,839	60,839	36,416	24,423	27,726
Insurance	19,575	19,575	18,945	630	18,200
Fuel	74,477	74,477	55,497	18,980	53,926
Supplies	81,414	81,414	24,293	57,121	43,666
Technology	13,283	13,283	19,574	(6,291)	7,978
Capital improvements - general	180,000	180,000	5,000	175,000	161,601
Teacher retirement	148,378	148,378	223,281	(74,903)	208,801
Other	122,401	122,401	6,226	116,175	4,567
Total Education	<u>12,022,813</u>	<u>12,022,813</u>	<u>11,095,328</u>	<u>927,485</u>	<u>10,956,655</u>

SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Expenditures, continued:					
County reimbursements for services:					
Aroostook	1,042,847	1,042,847	1,042,847	0	1,025,114
Franklin	991,854	991,854	991,854	0	1,258,685
Hancock	320,363	320,363	320,363	0	160,407
Kennebec	11,831	11,831	11,831	0	10,056
Oxford	1,185,959	1,185,959	1,185,959	0	877,519
Penobscot	1,020,403	1,020,403	1,020,403	0	996,500
Piscataquis	990,627	990,627	990,627	0	887,371
Somerset	1,441,824	1,441,824	1,441,824	0	1,412,944
Washington	839,105	839,105	839,105	0	812,645
Total County reimbursements for services	<u>7,844,813</u>	<u>7,844,813</u>	<u>7,844,813</u>	<u>0</u>	<u>7,441,241</u>
Departmental:					
Fiscal Administrator	219,722	219,722	210,737	8,985	207,879
Assessments	1,031,852	1,031,852	899,061	132,791	953,415
Forest fire service	150,000	150,000	20,965	129,035	49,071
General Assistance	55,750	55,750	58,785	(3,035)	27,781
Land Use Planning Commission	523,019	523,019	523,019	0	528,612
Total departmental	<u>1,980,343</u>	<u>1,980,343</u>	<u>1,712,567</u>	<u>267,776</u>	<u>1,766,758</u>

SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	2015				2014
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Expenditure, continued:					
Unclassified:					
County tax	5,090,073	5,090,073	5,090,073	0	5,090,871
Tax incremental financing	3,100,000	3,100,000	2,623,389	476,611	3,176,333
Overlay/abatements	515,147	515,147	150,993	364,154	137,236
Total unclassified	<u>8,705,220</u>	<u>8,705,220</u>	<u>7,864,455</u>	<u>840,765</u>	<u>8,404,440</u>
Total expenditures	<u>30,553,189</u>	<u>30,553,189</u>	<u>28,517,161</u>	<u>2,036,028</u>	<u>28,569,094</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,300,000)</u>	<u>(2,300,000)</u>	<u>(197,536)</u>	<u>2,128,589</u>	<u>(621,411)</u>
Other financing sources (uses):					
Budgeted use of surplus-cost component	<u>2,300,000</u>	<u>2,300,000</u>	<u>0</u>	2,300,000	<u>0</u>
Total other financing sources (uses)	<u>2,300,000</u>	<u>2,300,000</u>	<u>0</u>	2,300,000	<u>0</u>
Net change in fund balances	0	0	(197,536)	197,536	(621,411)
Fund balance, July 1			<u>4,862,612</u>		<u>5,484,023</u>
Fund balance, June 30			<u>\$ 4,665,076</u>		<u>\$ 4,862,612</u>

SCHEDULE A

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

COMPARATIVE BALANCE SHEETS – GENERAL FUND  
JUNE 30, 2015

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Accounts receivable (net of allowance for uncollectibles):		
Taxes receivable - current year	\$ 412,413	\$ 398,272
Taxes and liens receivable - prior years	28,524	101,535
Tax lien fees receivable	36,670	28,514
Due from other governments	126,266	234,642
Due from State of Maine Treasury	<u>5,473,433</u>	<u>5,604,559</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 6,077,306</u></u>	<u><u>\$ 6,367,522</u></u>
<b>LIABILITIES</b>		
Accounts payable	\$ 716,556	\$ 810,010
Accrued wages	<u>212,328</u>	<u>197,427</u>
<b>TOTAL LIABILITIES</b>	<u>928,884</u>	<u>1,007,437</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Taxes paid in advance/overpaid taxes	40,978	47,864
Deferred tax revenue	<u>442,368</u>	<u>449,609</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>483,346</u>	<u>497,473</u>
<b>FUND BALANCES</b>		
Nonspendable	-	-
Restricted	-	-
Committed	2,400,000	2,300,000
Assigned	43,277	46,411
Unassigned	<u>2,221,799</u>	<u>2,520,768</u>
<b>TOTAL FUND BALANCES</b>	<u>4,665,076</u>	<u>4,867,179</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u><u>\$ 6,077,306</u></u>	<u><u>\$ 6,372,089</u></u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT B

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Governmental activities:					
Education	\$ 11,095,328	\$ 118,035	\$ 223,281	\$ -	\$ (10,754,012)
County reimbursements for services	7,844,813	-	-	-	(7,844,813)
Departmental	1,712,565	-	-	-	(1,712,565)
County tax	5,090,073	-	-	-	(5,090,073)
Tax increment financing	2,623,389	-	-	-	(2,623,389)
Abatements	150,993	-	-	-	(150,993)
Unallocated depreciation	95,101	-	-	-	(95,101)
Total government	<u>\$ 28,612,262</u>	<u>\$ 118,035</u>	<u>\$ 223,281</u>	<u>\$ -</u>	<u>(28,270,946)</u>
General revenues:					
Property taxes, levied for general purposes					27,678,631
Intergovernmental revenues					220,355
Miscellaneous					72,082
Total general revenues					<u>27,971,068</u>
Change in net position					(299,878)
NET POSITION - JULY 1, RESTATED					<u>6,449,873</u>
NET POSITION - JUNE 30					<u>\$ 6,149,995</u>

STATEMENT D

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2015

	Total Governmental Funds
Total Fund Balances	\$ 4,862,612
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	449,609
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	<u>1,137,652</u>
Net position of governmental activities	<u>\$ 6,449,873</u>

## STATEMENT E

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2015

	General Fund
	<hr/>
REVENUES	
Property taxes	\$ 27,685,872
Intergovernmental revenues	443,636
Charges for services	118,035
Miscellaneous revenue	72,082
TOTAL REVENUES	<hr/> 28,319,625 <hr/>
EXPENDITURES	
Current:	
Education	11,095,328
County reimbursements for services	7,844,813
Departmental	1,712,565
County tax	5,090,073
Tax increment financing	2,623,389
Overlay/abatements	150,993
TOTAL EXPENDITURES	<hr/> 28,517,161 <hr/>
NET CHANGE IN FUND BALANCES	(197,536)
FUND BALANCES - JULY 1	<hr/> 4,862,612 <hr/>
FUND BALANCES - JUNE 30	<hr/> \$ 4,665,076 <hr/>

STATEMENT F

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (197,536)</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:	
Taxes and liens receivable	<u>(7,241)</u>
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset purchases capitalized	-
Capital asset disposals	-
Depreciation expense	<u>(95,101)</u>
	<u>(95,101)</u>
Change in net position of governmental activities (Statement B)	<u>\$ (299,878)</u>



STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SUMMARY SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2015

**FINDINGS – FINANCIAL STATEMENT AUDIT – CURRENT**

**CONTROL DEFICIENCIES**

**2015-2 (Repeated from 2014)**

<b>Title:</b>	Inadequate internal control over payroll charges to the Unorganized Territory (UT).
<b>Condition:</b>	The MRS administrative assessment of \$899,061 to UT citizens is based on an annual estimate rather than actual UT activity documented on MRS employees' timesheets.
<b>Context:</b>	MRS is responsible for assessing and collecting property tax in the UT.
<b>Effect:</b>	Reimbursements to Maine Revenue Services may not reflect actual expenditures and may include reimbursement for expenditures of other unrelated activities.
<b>Recommendation:</b>	We recommend that MRS charge actual payroll costs for the UT directly to the UT appropriation unit from the MS- TAMS, time and attendance subsidiary ledger.
<b>MRS Response:</b>	<i>Maine Revenue Services (MRS) concurs with the finding. MRS will perform quarterly journal entries to record actual payroll costs for the Unorganized Territory utilizing data posted by the UT Property Tax staff in TAMS, the time and attendance subsidiary ledger.</i>

**Printed Under Appropriation 014-27A-0075-04**

Office of the State Auditor

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

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