

# UNORGANIZED TERRITORY



FISCAL YEAR 2013 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 Service** - Assessment and collection of property taxes - 624-5611

**Plumbing inspectors** - 287-5672

### County Offices

<u>County Offices</u>	<u>Telephone</u>
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

Cover Photo: "Allagash Lake, T7 & 8 R14 WELS, Piscataquis County"  
Photo by John Baker



## STATE OF MAINE

### OFFICE OF THE STATE AUDITOR

66 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0066

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

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

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

January 26, 2015

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 are grouped in the following categories:

1. General Information
2. Current Information
3. Development Districts
4. State Services Information
5. County Services Information
6. Audited Financial Statements
7. Appendices

The Development Districts section provides required information relating to the Tax Incremental Financing (TIF) Districts for Franklin, Washington, and Hancock 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. It is very important for UT residents to pay the correct Tax Collector in the correct location. Please support the road repairs and maintenance in your area by making certain that you pay your excise taxes to the correct Tax Collector designated for your township. MRS maintains a listing of all Tax Collectors by township, and an updated listing of tax collections sites begins on page 39 of this report.

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

Best Regards,

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:

- 9,284,166 acres of land, of which:
  - 7,550,783 acres are in the Tree Growth current use program and, therefore, have reduced valuation for tax purposes.
  - 1,167,795 acres are exempt from property tax, such as State and Federal land.
- There are 421 townships with a full-time resident population of 7,900 people. In addition, the 2010 census estimated that there are 11,068 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 379 miles of summer roads and 570 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 2014-2015 are:

State Agency Services	\$11.1 million
County Services	7.8 million
County TIF Taxes	3.1 million
County Taxes	<u>5.1 million</u>
Total Cost of Services	\$27.1 million

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

## **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 into which municipal services to the UT residents fall:

### **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 the county governments are reimbursed for the municipal services to UT residents from the tax revenues raised and collected from property owners within the Unorganized Territory Tax District.

## **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**

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

The mill rate in the Unorganized Territory consists of three calculations that are combined into an Aggregate UT County 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 or contracted for the UT by the county commissioners. These services may include road and bridge maintenance, snow removal, solid waste management, and cemetery maintenance.

*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 not specific to a particular county. It is calculated district-wide and applied uniformly throughout the Unorganized Territory Tax District. These state services may include education, tax administration, land use planning, permitting, and forest fire prevention.

*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 upon each municipality and the UT property located within that county.

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

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

TIF District Valuation – The amount by which the current assessed property valuation of the TIF district exceeds the original or base year assessed value of the TIF district is the captured property valuation. 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 County 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 within which the TIF district lies.

***Annual Levy of UT Tax = (the Aggregate UT County Mill Rate X the UT's county valuation) + (the Aggregate UT County 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 522, LD 1803, 126<sup>th</sup> Maine State Legislature**

**An Act To Establish Municipal Cost Components for Unorganized Territory  
Services To Be Rendered in Fiscal Year 2014-15**

**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 2014-15 is as follows:

Audit - Fiscal Administration	\$219,722
Education	12,022,813
Forest Fire Protection	150,000
Human Services - General Assistance	55,750
Property Tax Assessment - Operations	1,031,852
Maine Land Use Planning Commission - Operations	523,019
TOTAL STATE AGENCIES	<u>\$14,003,156</u>
County Reimbursements for Services:	
Aroostook	\$1,042,847
Franklin	991,854
Hancock	320,363
Kennebec	11,831
Oxford	1,185,959
Penobscot	1,020,403
Piscataquis	990,627
Somerset	1,441,824
Washington	839,105
TOTAL COUNTY SERVICES	<u>\$7,844,813</u>

COUNTY TAX INCREMENT FINANCING DISTRIBUTIONS  
FROM FUND

Tax Increment Financing Payments \$3,100,000

TOTAL REQUIREMENTS \$24,947,969

**COMPUTATION OF ASSESSMENT : NOTE DOES NOT INCLUDE ASSESSOR'S  
OVERLAY OR COUNTY TAXES**

Requirements \$24,947,969

Less Deductions:

General -

State Revenue Sharing \$100,000

Homestead Reimbursement 94,538

Miscellaneous Revenues 70,000

Transfer from undesignated fund balance 2,300,000

TOTAL GENERAL DEDUCTIONS \$2,564,538

Educational -

Land Reserved Trust \$70,000

Tuition/Travel 105,077

United States Forestry Payment in Lieu of Taxes 0

Special - Teacher Retirement 148,378

TOTAL EDUCATION DEDUCTIONS \$323,455

TOTAL DEDUCTIONS \$2,887,993

**LD 1803 TAX ASSESSMENT ENACTED** \$22,059,976

**RECONCILIATION OF LD 1803 TO TAX  
ASSESSMENT FOR FY 2015**

**PLUS :**

County Taxes Levied by Maine Revenue Service (MRS) After the Enactment of LD 1803 5,090,073

TOTAL ASSESSMENT WITH COUNTY TAXES BEFORE OVERLAY \$ 27,151,049

Effective 90 days following adjournment of the 126th Legislature, Second Regular Session, unless otherwise indicated.

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

	<u>FY 2011</u>	<u>FY 2012</u>	<u>Increase (-) Decrease</u>	<u>FY 2013</u>	<u>Increase (-) Decrease</u>	<u>FY 2014</u>	<u>Increase (-) Decrease</u>	<u>FY 2015</u>	<u>Increase (-) Decrease</u>
<b>State Agencies</b>									
Fiscal Administrator	\$ 198,691	\$ 201,875	1.6	\$ 208,111	3.1	\$ 212,810	2.3	\$ 219,722	3.2
Education	12,529,594	12,229,974	-2.4	11,858,597	-3.0	12,069,217	1.8	12,022,813	-0.4
Forest Fire Protection	93,916	95,385	1.6	150,000	57.3	150,000	0.0	150,000	0.0
Human Services - General Assistance	58,000	58,000	0.0	58,000	0.0	55,750	-3.9	55,750	0.0
Maine Revenue Service	788,218	837,923	6.3	900,618	7.5	948,231	5.3	1,031,852	8.8
LUPC - Operations	525,931	534,156	1.6	531,811	-0.4	528,642	-0.6	523,015	-1.1
Subtotal of State Agency Expenditures	<u>14,194,350</u>	<u>13,957,313</u>	<u>-1.7</u>	<u>13,707,137</u>	<u>-1.8</u>	<u>13,964,650</u>	<u>1.9</u>	<u>14,003,156</u>	<u>0.3</u>
Less Deductions									
General	-318,640	-2,371,000	644.1	-2,436,718	2.8	-2,915,300	19.6	-2,564,538	-12.0
Educational	-566,000	-474,362	-16.2	-370,480	-21.9	-401,800	8.5	-323,455	-19.5
Total State Agencies	<u>\$ 13,309,710</u>	<u>\$ 11,111,951</u>	<u>-16.5</u>	<u>\$ 10,899,939</u>	<u>-1.9</u>	<u>\$ 10,647,550</u>	<u>-2.3</u>	<u>\$ 11,115,163</u>	<u>4.4</u>
<b>County Services</b>									
Aroostook	\$ 933,290	\$ 953,164	2.1	\$ 973,192	2.1	\$ 1,025,114	5.3	\$ 1,042,847	1.7
Franklin	600,521	806,073	34.2	839,845	4.2	1,258,685	49.9	991,854	-21.2
Hancock	158,542	155,005	-2.2	158,145	2.0	160,407	1.4	320,363	99.7
Kennebec	933	4,125	342.1	6,626	60.6	10,056	51.8	11,831	17.7
Oxford	494,827	762,168	54.0	866,635	13.7	877,519	1.3	1,185,959	35.1
Penobscot	904,838	931,781	3.0	976,973	4.9	996,500	2.0	1,020,403	2.4
Piscataquis	1,033,573	966,856	-6.5	948,372	-1.9	887,371	-6.4	990,627	11.6
Somerset	911,530	1,140,379	25.1	1,388,233	21.7	1,412,944	1.8	1,441,824	2.0
Washington	782,970	808,442	3.3	835,934	3.4	812,645	-2.8	839,105	3.3
Total County Services	<u>5,821,024</u>	<u>6,527,993</u>	<u>12.1</u>	<u>6,993,955</u>	<u>7.1</u>	<u>7,441,241</u>	<u>6.4</u>	<u>7,844,813</u>	<u>5.4</u>
TAX COMMITMENT BEFORE TIF	<u>19,130,734</u>	<u>17,639,944</u>	<u>-7.8</u>	<u>17,893,894</u>	<u>1.4</u>	<u>18,088,791</u>	<u>1.1</u>	<u>18,959,976</u>	<u>4.8</u>
TIF TAX COMMITMENT	<u>2,240,832</u>	<u>2,149,065</u>	<u>-4.1</u>	<u>2,168,836</u>	<u>0.9</u>	<u>3,510,000</u>	<u>61.8</u>	<u>3,100,000</u>	<u>-11.7</u>
<b>TOTAL TAX COMMITMENT BEFORE COUNTY TAXES &amp; OVERLAY</b>	<u>\$ 21,371,566</u>	<u>\$ 19,789,009</u>	<u>-7.4</u>	<u>\$ 20,062,730</u>	<u>1.4</u>	<u>\$ 21,598,791</u>	<u>7.7</u>	<u>\$ 22,059,976</u>	<u>2.1</u>

**AGGREGATE UNORGANIZED TERRITORY COUNTY MILL RATE ANALYS**

Source: Maine Revenue Services

<b>County</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>	<b>*FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>**FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>***FY13</b>	<b>FY14</b>
Aroostook	.00820	.00856	.00788	.00756	.00754	.00754	.00696	.00646	.00641	.00825	.00741	.00658	.00672	.00699
Franklin	.01262	.01273	.01126	.01021	.01117	.01024	.00883	.00808	.0081	.00885	.00732	.0072	.00897	.00825
Hancock	.00663	.00674	.00673	.00597	.0062	.00666	.00601	.00578	.00495	.0067	.00592	.005	.00474	.00575
Kennebec	.01171	.00999	.00809	.00812	.00884	.00816	.00718	.0048	.00473	.00642	.00607	.0056	.00618	.00643
Knox	.00681	.00717	.00638	.00571	.00574	.00592	.00472	.00463	.00446	.00631	.00556	.00481	.00463	.00464
Lincoln	.00655	.00691	.00638	.00556	.00557	.00585	.00505	.00478	.00463	.00636	.00571	.00503	.00489	.00497
Oxford	.00918	.00958	.0089	.00836	.00805	.00853	.00721	.00703	.00688	.0086	.00785	.00818	.00849	.00993
Penobscot	.01066	.01107	.01061	.00934	.00962	.00969	.00857	.00842	.00852	.01055	.00959	.00866	.00865	.00866
Piscataquis	.00813	.0088	.00797	.00757	.00798	.00841	.00725	.00691	.00716	.00951	.00791	.00703	.00673	.00693
Somerset	.00873	.00887	.00825	.00782	.00765	.0078	.00685	.00676	.00821	.00906	.00868	.00856	.00837	.00823
Waldo	.00666	.0073	.00676	.00614	.00637	.00692	.00502	.00482	.00506	.00704	.00629	.00559	.00561	.00563
Washington	.00906	.0092	.00939	.00866	.00894	.00919	.00882	.00837	.0077	.0093	.00865	.00812	.00814	.00811
State Agency Services Mill Rate	.005409	.005531	.004815	.004409	.004399	.004578	.003952	.003531	.003392	.005151	.004424	.003599	.00342	.003466

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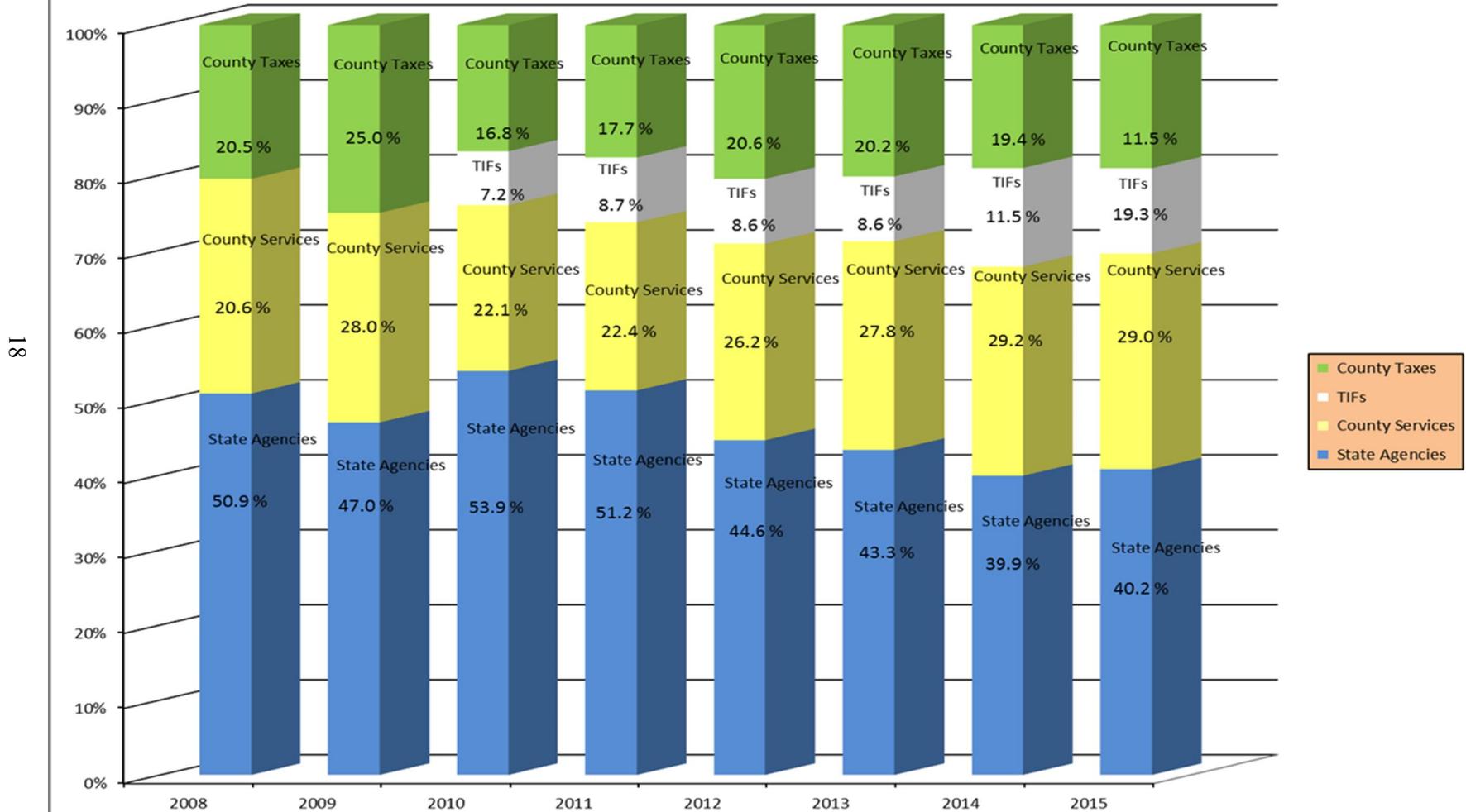
Note: The State Agency services mill rate is included in each County's aggregate mill rate. An explanation of the aggregate mill rate is found on page 11.

\*Revaluations

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

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

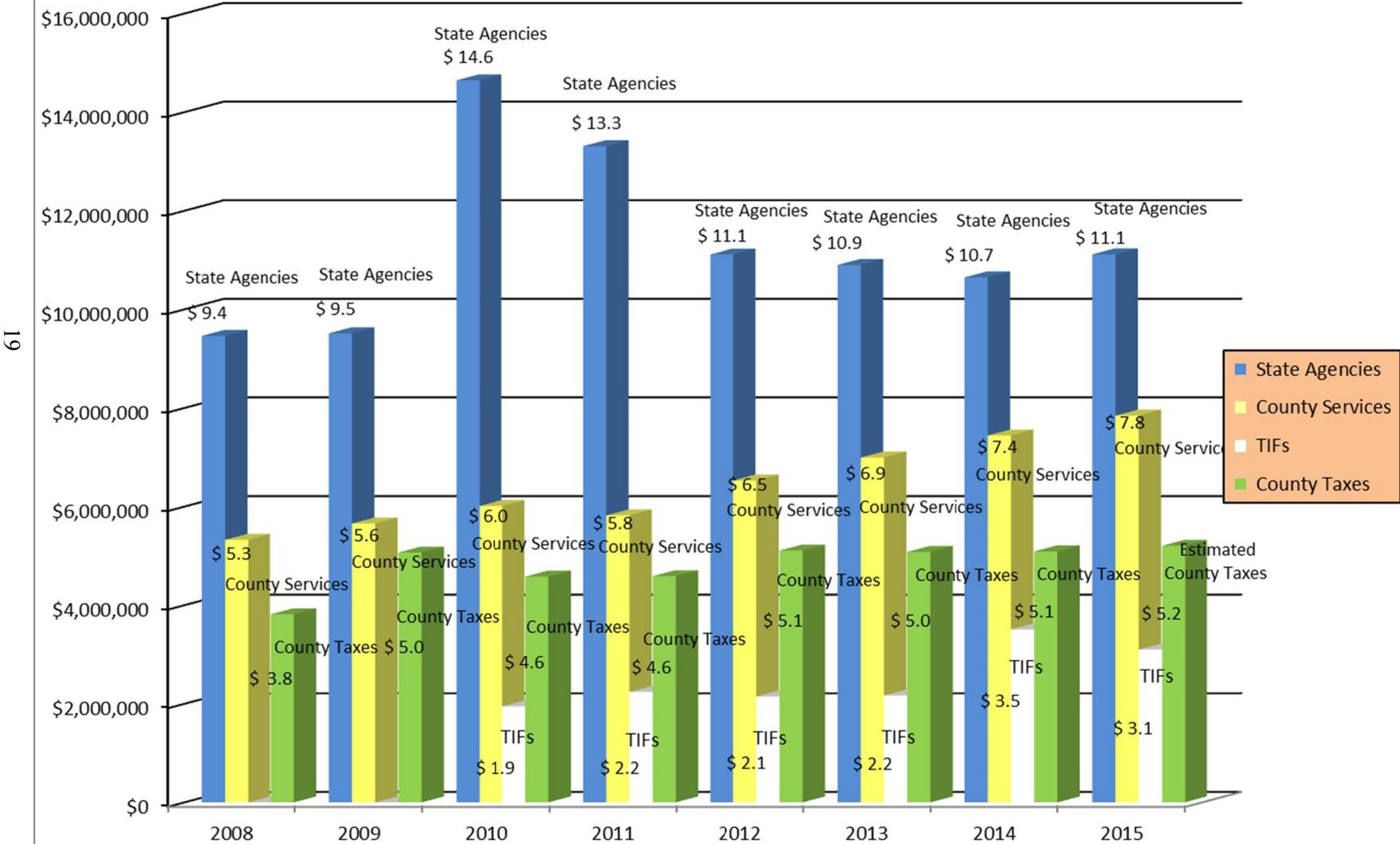
**Historical UT Education and Services Fund**  
**Historical Municipal Cost Component Budget Percentages with UT County Taxes**  
**Fiscal Year 2008 thru 2015**



# UT Education and Services Fund

## Historical Municipal Cost Components Budget Amounts with County Taxes

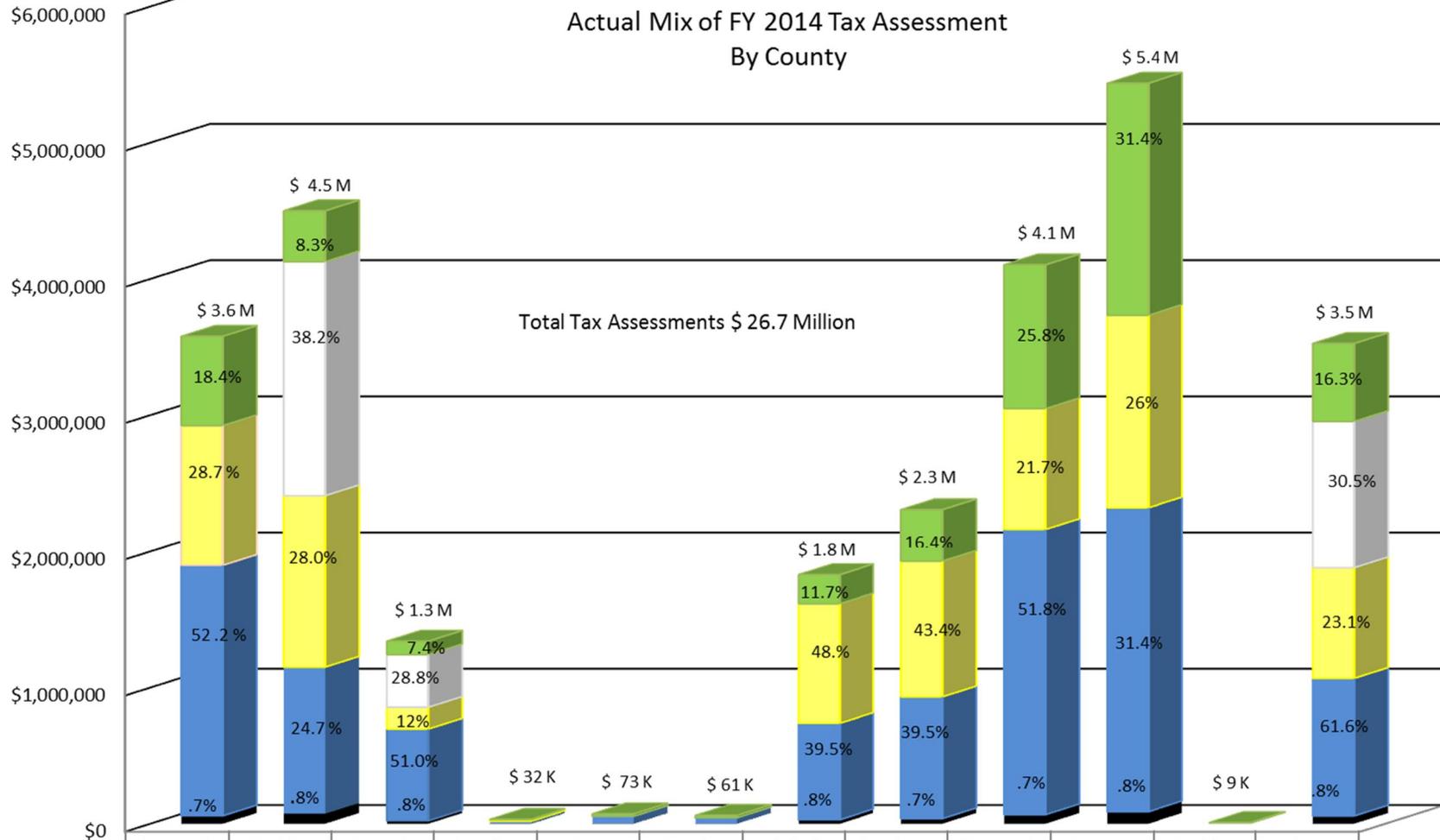
### Fiscal Year 2008 to 2015



# UT Education and Services Fund

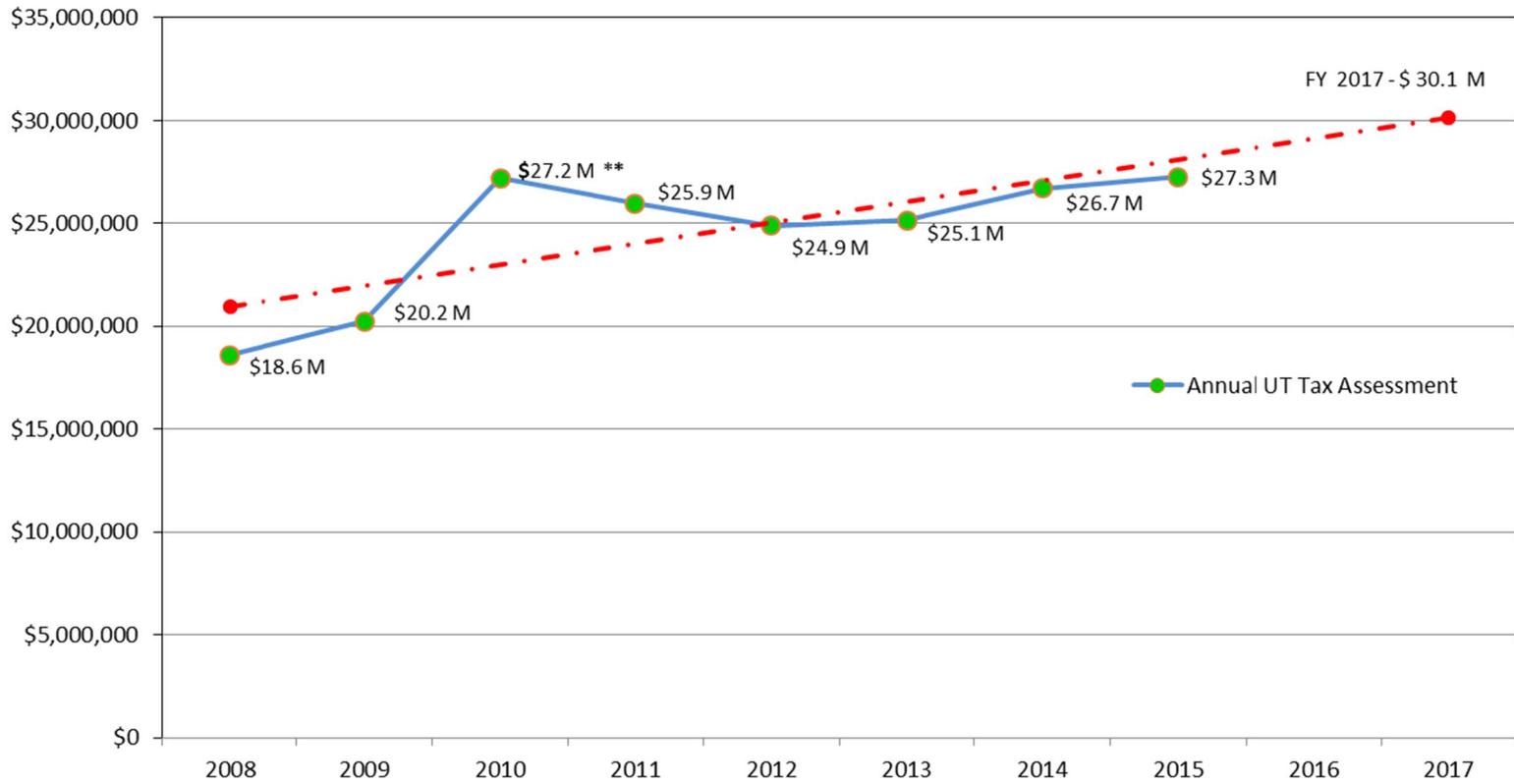
Actual Mix of FY 2014 Tax Assessment

By County



	Aroostook	Franklin	Hancock	Kennebec	Knox	Lincoln	Oxford	Penobscot	Piscataquis	Somerset	Waldo	Washington
County Taxes	655,121	373,173	98,463	3,589	17,708	17,383	213,588	376,996	1,055,609	1,703,686	3,409	572,146
TIF s		1,717,498	385,781									1,073,054
County Services	1,025,114	1,258,685	160,407	10,056	0	0	877,519	996,500	887,371	1,412,944	0	812,645
State Agencies	1,839,703	1,077,070	673,415	18,042	53,807	42,637	708,028	894,508	2,093,435	2,230,928	5,521	1,010,451
Other	58,383	73,418	21,862	526	1,187	996	29,841	37,618	66,949	88,696	149	57,526

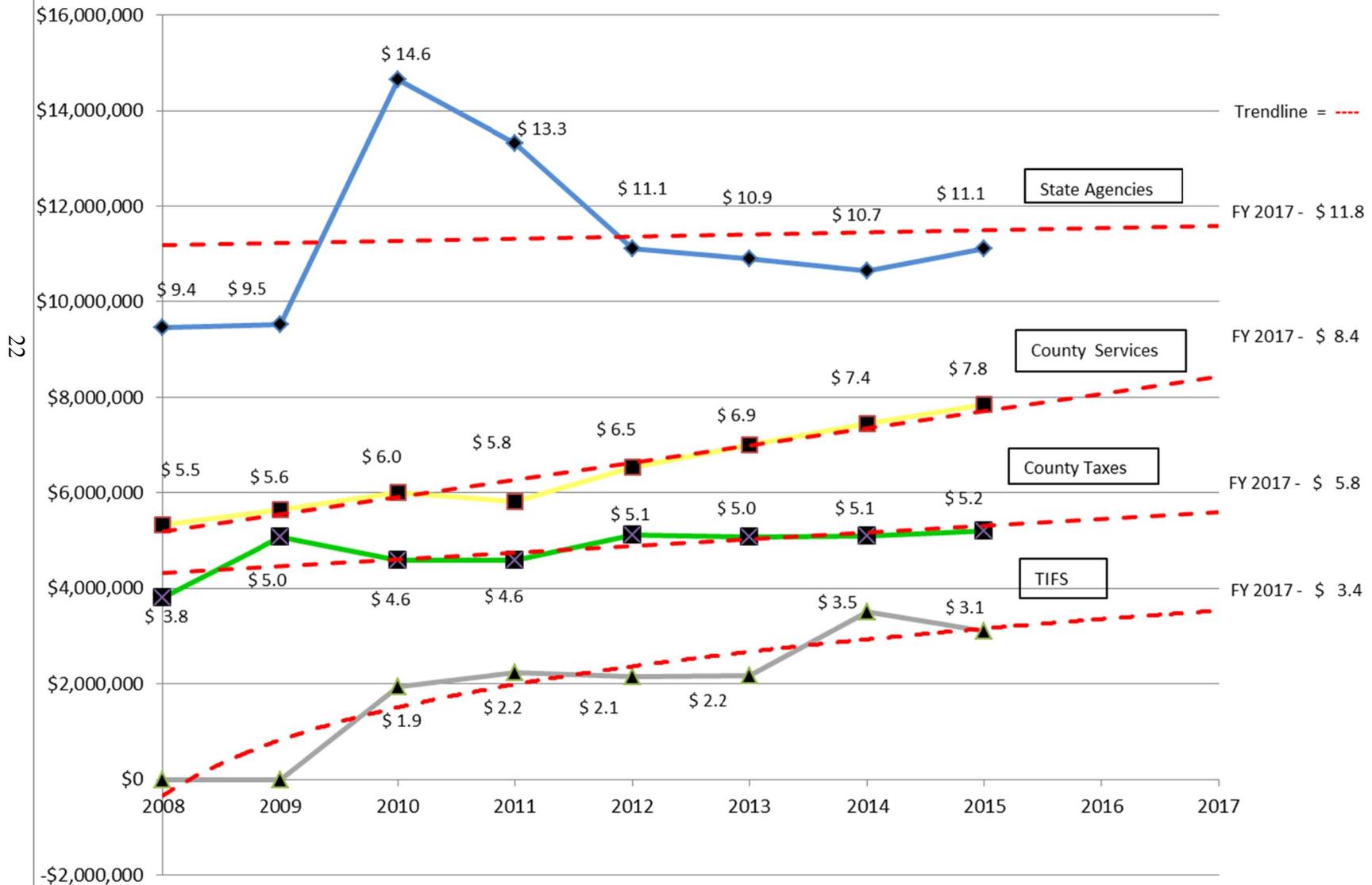
## UT Education and Services Fund Total Annual UT Tax Assessment with County Taxes for Fiscal Year 2008 to 2015 With Trendline for Fiscal Year 2016 and 2017



\*\*In FY 2010, the Education Budget increased \$ 2.0 M, and State Agency Transfers from Fund Balance declined by \$ 3.0 M.

# UT Education and Services Fund

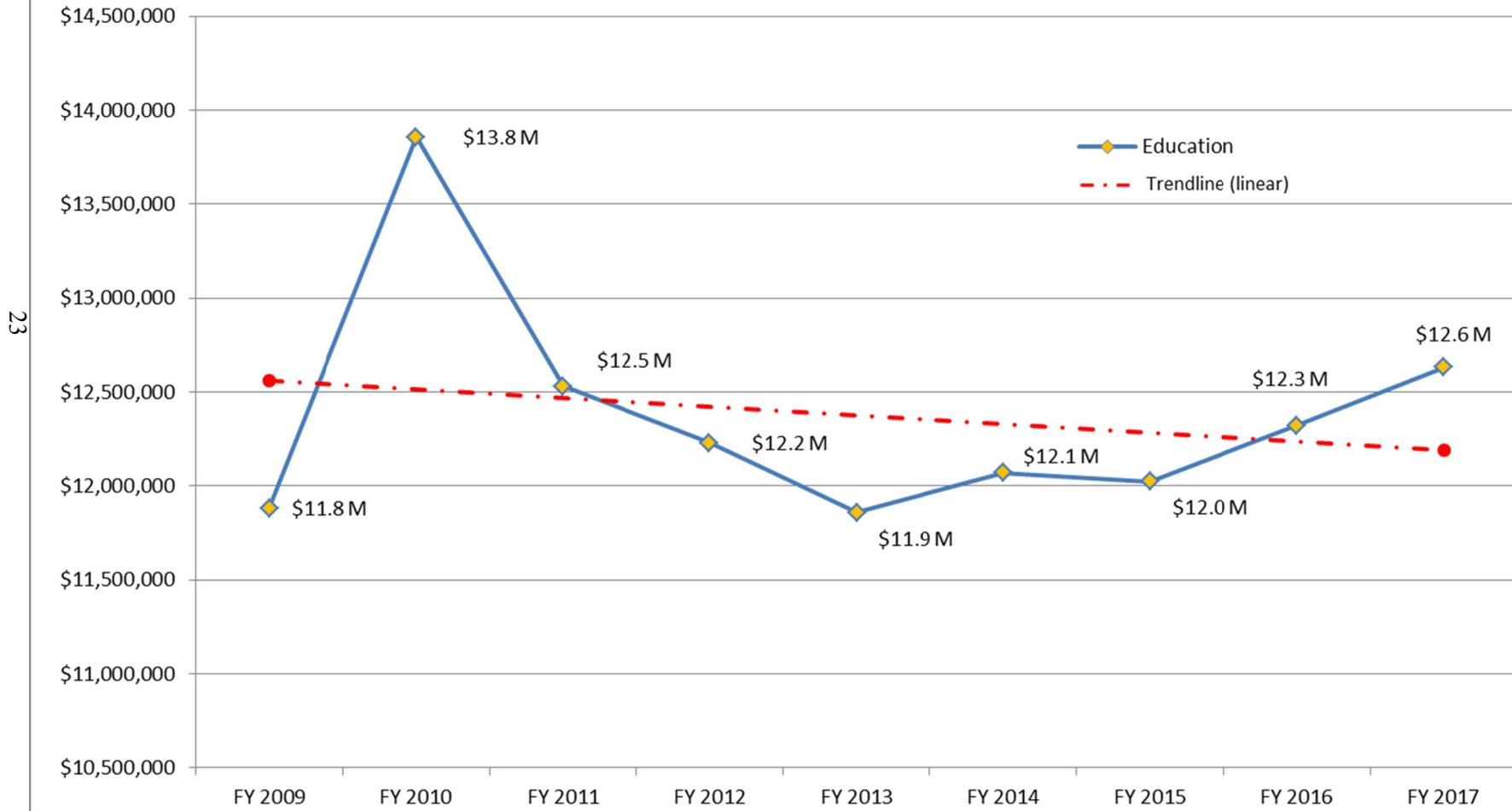
## Municipal Cost Components Amounts with County Taxes with Trendlines for FY 2016 and 2017



# UT Education and Services Fund

## Selected State Agency Component - Education - Fiscal Year 2009 to 2015

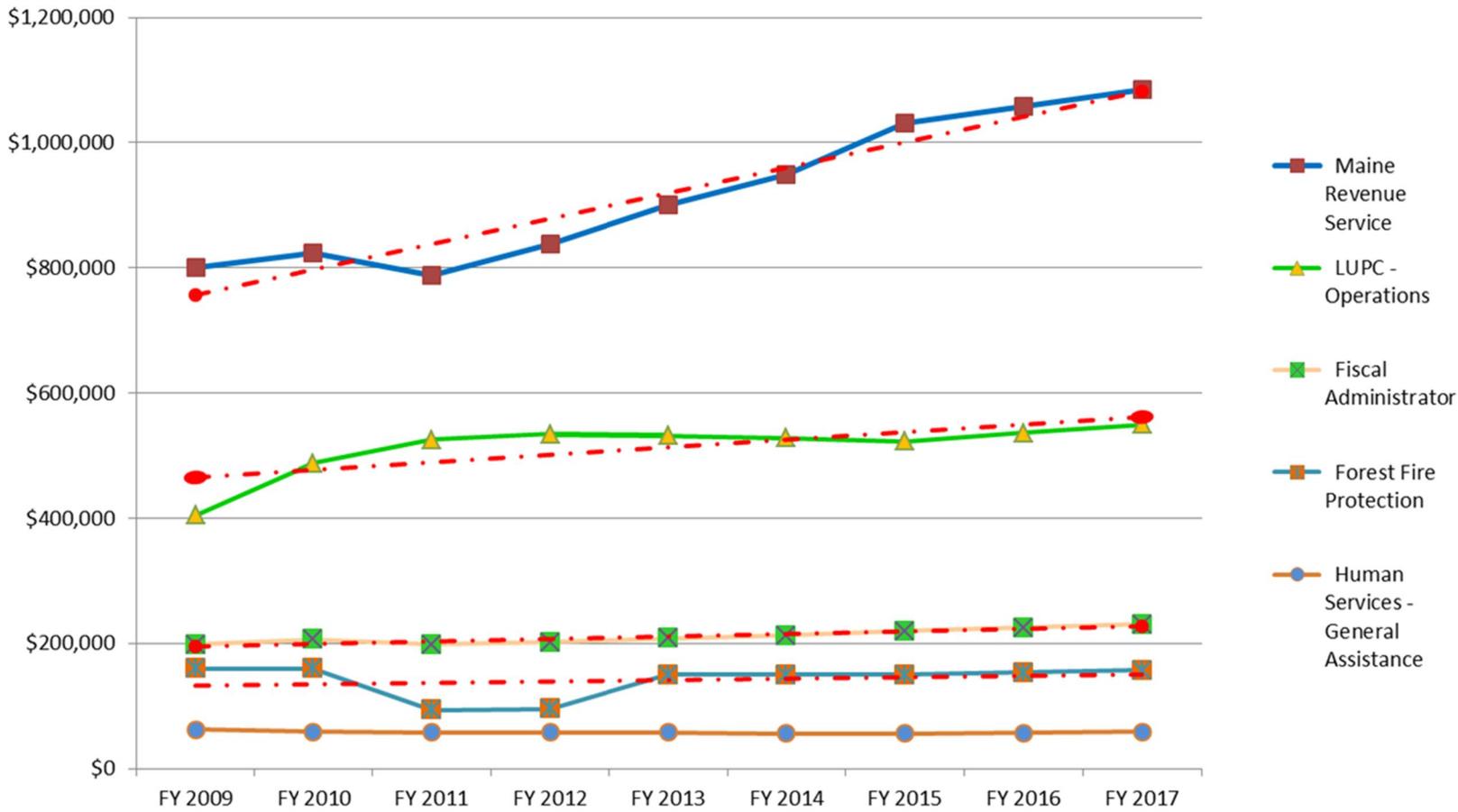
with Trendline for Fiscal Year 2016 and 2017



# UT Education and Services Fund

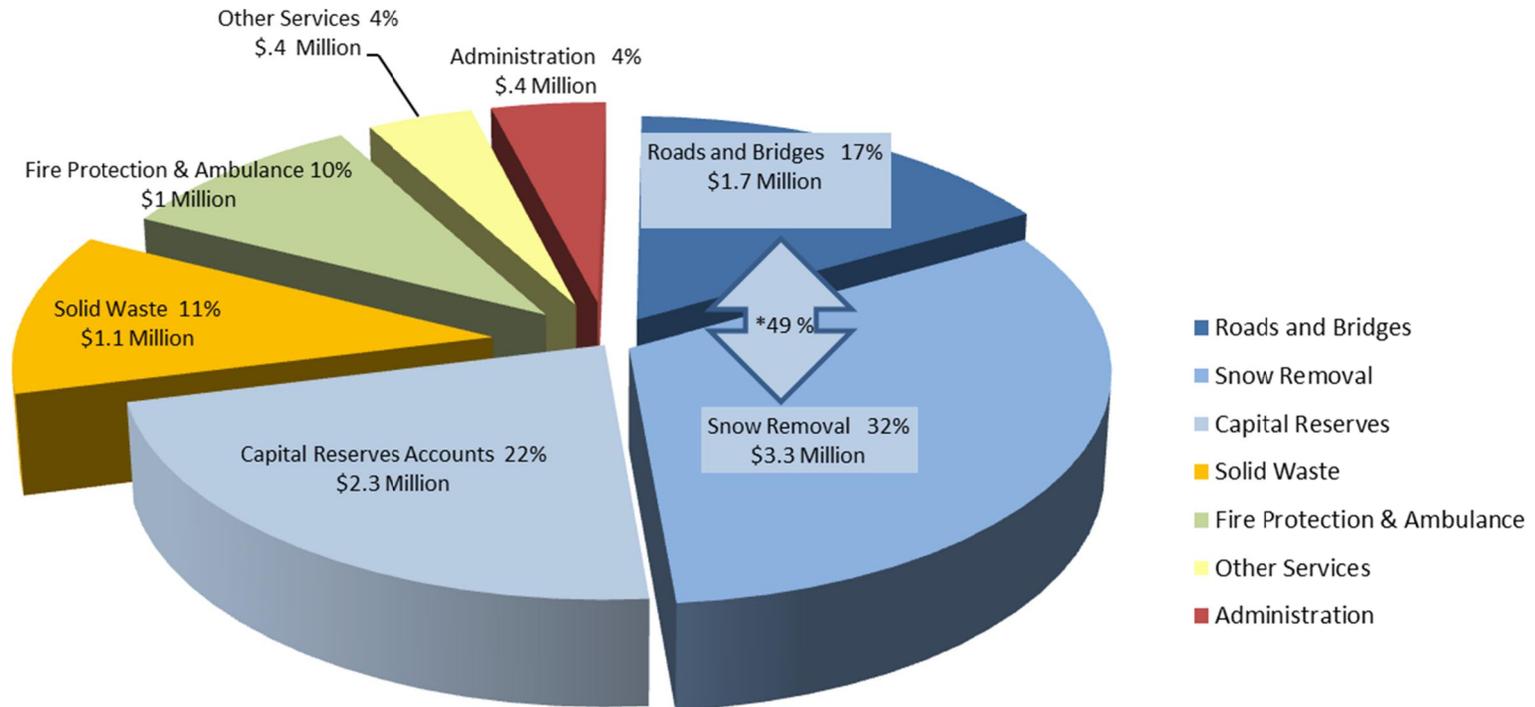
## Selected State Agency Component Other than Education - Fiscal Year 2009 to 2015 with Trendlines for Fiscal Year 2016 and 2017

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# UT Education and Services Fund

## Fiscal Year 2015 County Services by Function

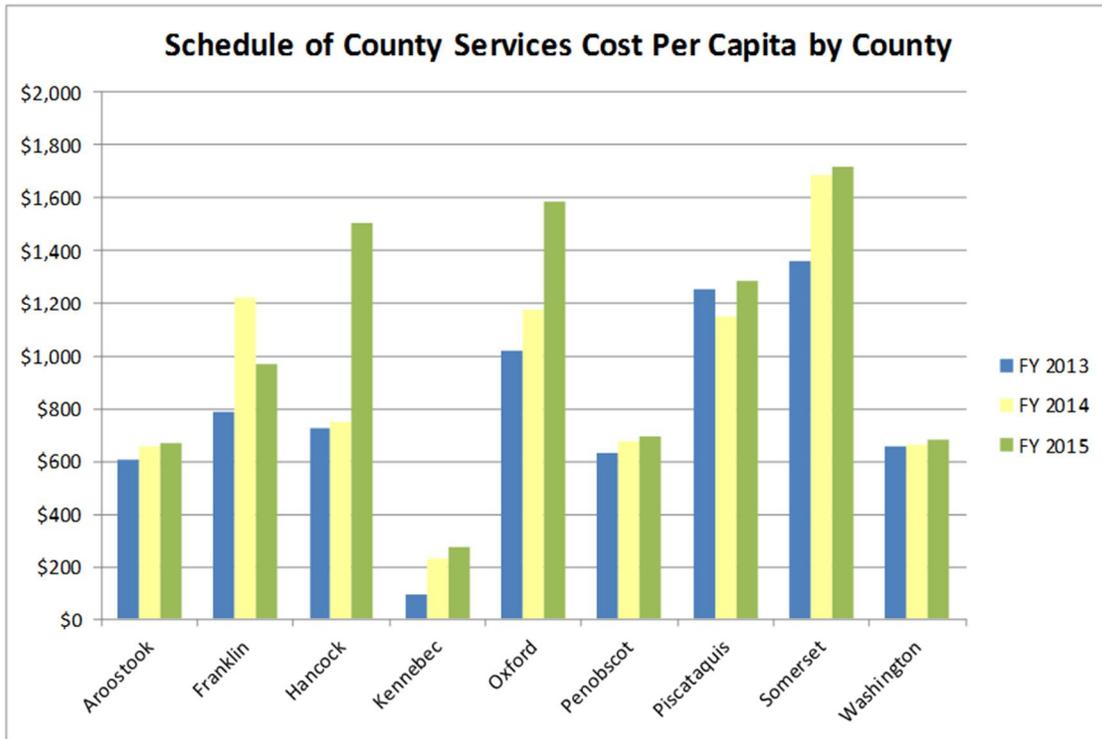


Gross 2015 County Expenditures without Revenue Offsets  
\$ 10.2 Million

\* 49% of the Functional Category Costs are related to the Retail Cost of Gasoline.

## SCHEDULE OF COUNTY SERVICES COST PER CAPITA BY COUNTY

County	FY 2013		FY 2014		FY 2015 Cost	US Census 2010 Resident Population	FY 2015 County Services Tax Assessment
	FY 2013 Cost Per Capita	FY 2013 County Services Tax Assessment	FY 2014 Cost Per Capita	FY 2014 County Services Tax Assessment			
Aroostook	\$609	\$953,164	\$655	\$1,025,114	\$667	1,565	\$1,042,847
Franklin	786	806,073	1227	1,258,685	967	1,026	991,854
Hancock	728	155,005	753	160,407	1,505	213	320,363
Kennebec	93	4,012	234	10,056	276	43	11,831
Oxford	1,022	762,168	1176	877,519	1,590	746	1,185,959
Penobscot	633	931,781	677	996,500	694	1,471	1,020,403
Piscataquis	1,254	966,856	1151	887,371	1,285	771	990,627
Somerset	1,361	1,140,379	1686	1,412,944	1,721	838	1,441,824
Washington	659	808,442	662	812,644	684	1,227	839,105
<b>Totals</b>	<b>\$7,145</b>	<b>\$6,527,880</b>	<b>\$8,222</b>	<b>\$7,441,240</b>	<b>\$9,389</b>	<b>7,900</b>	<b>\$7,844,813</b>
Straight Average							
Per Capita Cost	_____ \$794		_____ \$914		_____ \$1,043		
Weighted Average							
Per Capita Cost	_____ \$826		_____ \$942		_____ \$993		



DEVELOPMENT  
DISTRICT  
INFORMATION

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## 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 contained 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.

Currently, Franklin County captures 75% of the taxable value of its Kibby I Wind Park during its first 10 years of operation, and 50% of the taxable value for the next 10 years. Washington County captures 100% of the taxable value for two wind parks, Stetson I and Stetson II. Each of these wind parks has a term of 30 years. Hancock County captures 100% of the new taxable value within its Bull Hill Wind Park TIF district for 20 years.

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, Washington and Hancock County applications are included in this section. These schedules detail 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 FUND

Actual TIF Disbursements to Counties	FISCAL YEAR				TOTAL
	PRIOR YEARS	2012-2013	2013-2014	2014-2015	
Franklin	\$2,714,765	\$1,703,603	\$1,717,498	\$1,342,438	\$7,478,304
Washington	3,900,715	1,330,473	1,073,054	888,335	7,192,577
Hancock			385,781	392,617	778,398
<b>TOTAL</b>	<b>\$6,615,480</b>	<b>\$3,034,076</b>	<b>\$3,176,333</b>	<b>\$2,623,390</b>	<b>\$15,449,279</b>

# Municipal Tax Increment Financing<sup>1</sup>

*A Municipal TIF is a local economic development project financing program using real and personal property taxes. A municipality = Unorganized Territory (30-A MRSA §5235)*

## How it works:

- The municipality designates a specific geographic area as a Municipal Development Tax Increment Financing District.
- This “freezes” the value of taxable property with the district (the original assessed value, or "OAV").
- The municipality adopts a development program describing authorized uses of revenue.
- The Commissioner of the Department of Community Development reviews and approves the TIF application based upon statutory compliance.

## Establishing OAV:

- The Original Assessed Value is the assessed value of a development district as of March 31st of the prior tax year.
- For example: A TIF application received by 3/1/2010 uses the valuation as of 3/31/09. An application received between 4/1/10 to 3/1/11 uses the valuation as of 3/31/10.

## How it Works:

- TIF applies to new value in the district.
- Some or all of the new value in the TIF is "sheltered" (excluded) from State Valuation.
- For example: Vacant land Original Assessed Value of \$100,000 X .02 = \$2,000 in taxes. Building \$300,000 X .02=\$6,000 in new (Increment) Taxes.
- TIF Revenues - Tax revenues generated from new value are used to implement development programs.
- The municipality designates the percentage of increased value as being "captured".
- The percentage can range from 1% to 100%.

## Designation Process

- Notice of public hearing must appear in a newspaper for general circulation 10 days before the public hearing.
- Public hearing is held and duly recorded.
- Majority vote of municipal legislative body is necessary to designate a TIF district and Development Program.
- Approved application forwarded to DECD – The Commissioner reviews the application for statutory compliance.
- Maine Revenue Services is notified of DECD approval.

## Authorized TIF Revenue Uses

### **Tier 1 – Project Costs within the TIF district – MRSA 30-A. §5225 (I)(a)**

#### Authorized Project Costs

#### Capital costs, including:

- Construction, improvements and site work
- Demolition, repair and remodeling
- Acquisition of equipment

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

**Financing costs, including:**

- Premiums paid for early redemption of obligations.
- Interest paid to holders of written agreements for enforceable obligations to pay debt.

**Professional Services, including:**

- Licensing and architectural
- Planning, engineering and legal

**Other costs, including:**

- Reasonable administrative expenses
- Relocation expenses
- Organizational costs to establish district, like impact studies, and public information

**Tier II – Project costs outside the TIF District, but directly related to or made necessary by the district - MRSA 30-A. §5225 (I)(b)**

***Infrastructure improvements, including:***

- Sewage or water treatment plants
- Sewer, water and electrical lines
- Street amenities and fire station improvements

***Other improvements, including:***

- Public safety
- Adverse impact mitigation

**Tier III – Project costs within the UT of the County - MRSA 30-A. §5225 (I)(c)**

- Economic Development Programs
- Environmental Improvement Plans
- Permanent Economic Development Revolving Loan Funds or Investment Funds
- Employment Training (Capped at 20% of the Project Cost)
- Quality Child Care
- Transit activities – New or Existing
- Recreational trails – New or Existing

**Funding Mechanisms**

- Municipal Bonds - Municipality establishes a Development Sinking Fund for debt service requirements.
- Credit Enhancement Agreement (CEA) - TIF revenues placed in a Project Cost Account for direct payment to company for authorized project costs.
- Municipal Economic Development - TIF revenues placed in a Project Cost Account for direct payment by town for authorized project costs.

**TIF District Limitations:**

***Geography - District has boundaries and limits:***

- Single: 2% of area
- All: 5% of area
- All: 5% of value of taxable property

**Policy Notes:**

- Project costs should, wherever possible, be contained within the TIF district, even if this means extending the district (e.g., to include surrounding roads).
- Any project costs not actually within the district must be clearly related to it (physically or operationally), or constitute a bona fide economic development purpose.

**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 Percent	Gross New Taxes in TIF District	Aggregate UT County Mill Rate	Captured TIF Revenues (Col 3 X Col 4)	CEA Developer Allocation Percent	TIF Allocation Paid To Developer (Col 6 X Col 7) 60%	TIF Allocation Paid to County (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	-
<b>Total</b>			<b>\$22,184,441</b>		<b>\$14,736,301</b>		<b>\$8,841,780</b>	<b>\$4,000,000</b>
<b>Ave Annual Amounts</b>			<b>\$1,109,222</b>		<b>\$736,815</b>		<b>\$442,089</b>	<b>\$200,000</b>

\* 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 Percent	Captured Annual Assessed Property Valuation Amount	Aggregate UT County Mill Rate	Captured TIF Revenues (Col 4 X Col 5) /1000)	CEA Developer Allocation Percent	TIF Allocation Paid To Developer (Col 6 X Col 7) 70%	TIF Allocation Paid to County (Col 6 - Col 8)
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
<b>Total</b>	<b>\$1,606,705,409</b>		<b>\$1,606,705,409</b>		<b>\$9,511,696</b>		<b>\$4,792,806</b>	<b>\$4,718,890</b>

Ave Annual Amounts	57,382,336		\$57,382,336		\$339,703		\$171,172	\$168,532
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\* 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.

**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 Percent	Captured Annual Assessed Property Valuation Amount	Aggregate UT County Mill Rate	Captured TIF Revenues (Col 4 X Col 5) /1000)	CEA Developer Allocation Percent	TIF Allocation Paid To Developer (Col 6 X Col 7) 70%	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
<b>Total</b>	<b>\$2,244,962,660</b>		<b>\$2,244,962,660</b>		<b>\$17,286,195</b>			

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  
GOVERNMENT  
INFORMATION

## EDUCATION IN THE UNORGANIZED TERRITORY

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**Department of Education**  
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**Education in the Unorganized Territory (EUT)** is responsible for providing educational services to students residing in Maine’s unorganized territory. There are 421 townships within the 9.3 million acres of unorganized territory. The resident population is approximately 7,900.

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 2013-2014, the October enrollment was 987 students and the April enrollment was 997. Of this total number, 887 students were tuitioned to 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 110 students as of the April 2014 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:** 53 (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:** 40 (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:** 17 (Pre-K - Fifth grade)

### UNORGANIZED TERRITORY SCHOOL ENROLLMENTS

Data from April 1st Enrollment

Unorganized Territory Schools	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Edmunds Consolidated School - Washington County	75	79	68	66	51	55	53
Patrick Theriault School - Aroostook County	16	15	8	7	Closed	Closed	Closed
Kingman Elementary - Penobscot County	15	21	15	15	9	8	17
Benedicta School - Aroostook County	6	Closed	Closed	Closed	Closed	Closed	Closed
Rockwood School - Somerset County	8	2	Closed	Closed	Closed	Closed	Closed
Subtotal Elementary Student Population	162	160	130	124	100	98	110
Total Tuitioned Students - All Grades	898	944	915	860	903	876	887
TOTAL EUT Students	1060	1104	1045	984	1003	974	997

**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 Associate, a Special Services Director and an Account Associate. 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, fourteen teachers, two special education teachers, one special education teacher aide, one guidance counselor, one guidance counselor/teacher, one contracted guidance counselor, five teacher aides, one office assistant/custodian, two educational technician III's, two cooks, one cook/support person, one secretary/librarian, three bus driver/custodians, two bus drivers and one full-time custodian. There are also seven independent bus drivers, and four substitute bus drivers.

#### **EUT CONTACTS**

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Connor Township, ME 04736

**Shelley B. Lane** Tel: 592-4252  
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Director of State School Education  
Dept. of Education  
23 State House Station  
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Kingman Elementary School  
25 Park Street  
Kingman, ME 04451

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

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

**Aroostook County** - Molunkus, T2 R4, 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

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

**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 2013 totaled \$1,196,434.

### ***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

### AROOSTOOK COUNTY

Tax Collector/New Canada 1809 Caribou Rd New Canada ME 04743	834-4004	Cross Lake (formerly T17 R5 WELS) T16 R5 WELS (Square Lake)
Tax Collector/St. Agatha PO Box 110 St Agatha ME 04772	543-7305	T17 R4 WELS (Sinclair)
Tax Collector/Fort Kent 416 W Main St Fort Kent ME 04743	834-3090	T14 R15 WELS, T15 R15 WELS, T14 R16 WELS, T20 R11 & R12 WELS (Big Twenty), T18 R13 WELS, T12 R12 WELS, T19 R11 WELS, T18 R10 WELS, T17 R3 WELS (Dudley)
Tax Collector/Winterville 391 Quimby Rd Winterville Plt ME 04739	444-6460	T14 R6 WELS, T15 R6 WELS, T14 R8 WELS
Tax Collector/Caribou 25 High St Caribou ME 04736	493-3324	Connor
Tax Collector/Sherman PO Box 96 Sherman ME 04776	365-4260	Silver Ridge, Benedicta, T4 R3 WELS, T1 R5 WELS, TA R2 WELS
Tax Collector/Mattawamkeag PO Box 260 Mattawamkeag ME 04459	736-2464	TA R5 WELS (Molunkus), T1 R4 WELS
Tax Collector/Blaine PO Box 190 Blaine ME 04734	425-2611	E Township, TC R2 WELS, TD R2 WELS (Cox Patent), T9 R3 WELS
Tax Collector/Ashland PO Box 910 Ashland ME 04732	435-2311	T10 R4 WELS (Scopan), T11 R4 WELS, T11 R14 WELS (Clayton Lake), T13 R10 WELS, T11 R13 WELS, T12 R13 WELS (Harvey Pond)
Tax Collector/Patten PO Box 260 Patten ME 04765	528-2215	T9 R5 WELS (Sweet Farm)
Tax Collector/Stockholm PO Box 10 Stockholm ME 04783	896-5659	Madawaska Lake Township (formerly T16 R4 WELS), T17 R3 WELS (Long Lake)

### FRANKLIN COUNTY

Tax Collector/Kingfield 38 School Street Kingfield Me 04947	265-4637	Salem
Tax Collector/Eustis Main St PO Box 350 Stratton ME 04982	246-4401	T1 R5 WBKP (Jim Pond), T4 R3 BKP WKR (Wyman), Coburn Gore, T3 R5 WBKP (Seven Ponds), T2 R6 WBKP (Chain of Ponds), T2 R5 WBKP (Alder Stream), T1 R6 WBKP (Kibby)
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
Tax Collector/Rangeley 15 School Street Rangeley ME 04970	864-3326 X 110	T3 R3 WBKP (Davis), T3 R4 WBKP (Stetson), T2 R3 WBKP (Lang)
Tax Collector /Mary Dunham PO Box 330 Phillips ME 04966	639-5326	Madrid

**HANCOCK COUNTY**

Tax Collector/Steuben Box 26 Municipal Bldg Steuben ME 04680	546-7209	T7 SD, T9 SD, T10 SD
Tax Collector/Great Pond PO Box 27 Aurora ME 04408	584-5860	T32 MD, T34 MD, T28 MD T41 MD, T22 MD, T39 MD
Hancock Cty Treasurer 50 State St Suite 8 Ellsworth ME 04605	667-8272	Fletcher's Landing (formerly T8 SD)
Tax Collector/Burlington PO Box 72 Burlington ME 04417	732-3985 732-3768 Collector	T3 ND

**KENNEBEC COUNTY**

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

Tax Collector/Bristol PO Box 126 Bristol ME 04539	563-8001	Louds Island (Muscongus), Indian Island
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**OXFORD COUNTY**

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	Riley, Grafton
Tax Collector/Andover PO Box 219 Stillman Rd Andover ME 04216	392-3302	Andover North, Andover West, C Surplus, Township C, T4 R1 WBKP (Richardson)
Tax Collector/Woodstock PO Box 317 Bryant Pond ME 04219	665-2668	Milton
Tax Collector/Rangeley 15 School Street Rangeley ME 04970	864-3326	T4 R3 WBKP (Lower Cupsuptic), T5 R4 WBKP (Lynchtown), T4 R4 WBKP (Upper Cupsuptic), T4 R2 WBKP (Adamstown), T5 R3 WBKP (Parkertown)

**PENOBSCOT COUNTY**

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

**PISCATAQUIS COUNTY**

Tax Collector/Millinocket 197 Penobscot Ave Millinocket ME 04462	723-7006	T1 R9 WELS, TA R10 WELS, T3 R11 WELS, T1 R10 WELS, T2 R10 WELS, T1 R11 WELS, T2 R11 WELS, T2 R9 WELS, T3 R9 WELS, T4 R13 WELS, T7 R11 WELS, T10 R15 WELS
Tax Collector/ Shirley PO Box 19 Shirley ME 04485	695-3587	Harford's Point, T2 R6 BKP EKR (Big Moose), T3 R5 BKP EKR (Moosehead Junction), Frenchtown, TA R14 WELS (Lily Bay), T5 R13 WELS (Chesuncook), T8 R11 WELS, T7 & T8 R10 NWP (Bowdoin College Grant East & West), T3 R15 WELS (Northeast Carry), T6 R11 WELS, T9 R11 WELS, T1 R12 WELS, T7 R12 WELS, T7 R14 WELS, T4 R10 WELS, Island No 25
Tax Collector/Brownville 586 Main Street Brownville ME 04414	965-2561	T6 R8 NWP (Williamsburg), T6 R9 (Katahdin Iron Works), Barnard, T7 R9 NWP, T4 R9 NWP, Ebeemee
Tax Collector/Monson PO Box 308 Monson, ME 04464	997-3641	Blanchard, Elliotsville
Tax Collector/Milo PO Box 218 Milo ME 04463	943-2376	Orneville

**SOMERSET COUNTY**

Diane Emery 2028 Long Falls Dam Road North New Portland ME 04961	628-3081 Work 635-7265	Lexington
Tax Collector/Jackman PO Box 269 Jackman ME 04945	668-2111	Long Pond, T3 R7 BKP WKR (Parlin Pond), T6 R1 NBKP (Holeb), T5 R1 NBKP (Attean), T4 R6 BKP WKR (Hobbsdown), T6 R19 WELS (Big Six), T2 R6 BKP WKR (Johnson Mtn), T5 R7 BKP WKR (Rayton Township), T3 R5 BKP WKR (Spencer), T3 R4 NBKP (Hammond), T7 R16 WELS, T2 R4 NBKP (Pittston Academy Grant), T5 R3 NBKP (Sandy Bay)
Tax Collector/Moscow 110 Canada Road Moscow ME 04920	672-4834	Concord, T1 R3 BKP WKR (Carrying Place), T1 R6 BKP EKR (Indian Stream), T1 R5 BKP EKR (Moxie Gore), T3 R3 BKP WKR (Dead River), T2 R3 BKP EKR (Bald Mtn), T3 R4 BKP WKR (Spring Lake), T1 R3 BKP WKR (Carrying Place Township)
Kristin McDonough PO Box 183 Rockwood ME 04478-0183	534-7539 280-0242 Cell Phone	T1 R1 NBKP (Rockwood), T4 R16 WELS (Elm Stream), T1 R2 NBKP (Tomhegan), TR4 NBKP (Seboomook)

**WASHINGTON COUNTY**

Tax Collector/Topsfield PO Box 59 Topsfield ME 04490	796-5023	Kossuth, T1 R2 TS (Dyer), T10 R3 NBPP (Forest)
Tax Collector/ Wesley 2 Whining Pines Drive Wesley ME 04686	255-0941	T18 MD, T26 ED, T30 MD, T31 MD (Day Block), T36 MD, T18 ED, T27
Tax Collector/Danforth PO Box 117 Danforth ME 04424	448-2321	Brookton, Forest City
Tax Collector/Lubec/Whiting 40 School St or PO Box 101 Lubec ME 04652 or Whiting, ME 04691	733-2342	Trescott
Tax Collector/Vanceboro PO Box 67 Vanceboro ME 04491	788-3885	Lambert Lake
Tax Collector/Princeton PO Box 408 Princeton ME 04668	796-2744	Big Lake
Tax Collector/Grand Lake Str PO Box 98 Grand Lake Stream ME 04637	796-2001	Sakom Township (T5 ND), T6 ND, Indian Passamaquoddy Reservation)
Roberta Seeley 1935 US RT 1 Edmunds ME 04628	726-4674	Edmunds
Tax Collector/Aurora Great Pond Rd Aurora ME 04408	584-2431	T29 MD (Devereaux)

Tax Collector/East Machias Box 117 East Machias ME 04630	255-8598	Cathance, Berry, T19 ED, Marion
Tax Collector/Columbia Falls PO Box 100 Columbia Falls ME 04623	483-4067	Centerville, T24 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. Suite #2	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, Suite 4	985-4890	985-2849
Lewiston	36 Mollison Way	753-7750	783-5385
Rumford	65 Lincoln Street	369-9921	369-0106
Portland	125 Presumpscot Street, Unit #4	822-6400	822-6417
Rockland	360 Old County Road, Suite #1	596-2255	596-2209
Scarborough	200 Expedition Drive, Suite G	883-2596	883-2649
Springvale	456 Main Street	490-1261	324-4883
Topsham	49 Topsham Fair Mall Road	725-6520	725-1244

## Township Geocodes

### Aroostook County

Benedicta 03050  
Connor 03802  
Clayton Lake 03841  
Cross Lake 03899  
E Township 03160  
Madawaska Lake 03889  
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 (Swett 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  
Elliotsville 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 (Hobbstown)  
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**

Berry 29818  
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 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**  
**22 State House Station**  
**18 Elkins Lane**  
**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:

### **Main LUPC Office**

22 State House Station  
4<sup>th</sup> Floor Harlow Building  
18 Elkins Lane  
Augusta 04333-0022  
Phone: (207) 287-2631  
Fax: (207) 287-7439

### **Downeast Regional Office**

Dorothea Dix Complex , 106 Hogan Road, Suite 8  
Bangor 04401  
Phone: (207)941-4052  
Fax: (207)941-4222  
*Serving Hancock, Kennebec, Sagadahoc, and  
Washington Counties, and coastal islands in LUPC  
jurisdiction.*

### **Ashland Regional Office**

45 Radar Road  
Ashland 04732-3600  
Phone: (207) 435-7963 x 207, x 208  
Fax: (207) 435-7184  
*Serving Aroostook County northwest of  
and northern Penobscot  
County.*

### **East Millinocket Regional Office**

191 Main Street  
East Millinocket 04430  
Phone: (207) 746-2244, (207) 731-4398  
Fax: (207) 746-2243  
*Serving Penobscot, southern Aroostook, Interstate 95,  
and portions of Piscataquis Counties.*

### **Greenville Regional Office**

43 Lakeview Street, PO Box 1107  
Greenville 04441-1107  
Phone: (207) 695-2466, option 2  
Fax: (207) 695-2380  
*Serving Piscataquis and Somerset  
Counties*

### **Rangeley Regional Office**

133 Fyfe Road, PO Box 307  
West Farmington, ME 04992  
Phone: (207) 670-7492, (207) 670-7493  
Fax: (207) 287-7439  
*Serving Franklin and Oxford Counties*

## FOREST PROTECTION IN THE UNORGANIZED TERRITORY

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

The primary objective of this Division is to provide forest fire and forest resource protection at the least cost with minimum damage to Maine's 17.7 million acres of forest land. This objective is accomplished through five major tasks: (1) prevention (25-30% of time and funds are expended in this effort); (2) detection utilizing Civil Air Patrol, Division and other State agency aircraft; (3) training of municipal, forest industry and Division employees as well as maintenance and development of specialized equipment; (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 forest fire control program. Continued efforts are maintained in building and equipment maintenance and fire planning. A major goal is to enforce all laws dealing with forest preservation. Forest fire prevention plays a very important role in meeting the Division's objectives.

In 2013, fifty-nine forest fires affecting 253 acres occurred in the unorganized territory from the following causes:

2013 UT Forest Fires

Cause	Number of Incidents	Number of Acres
Campfires	8	6.2
Debris Burning	1	1.5
Arson (Incendiary)	3	201.5
Lightning	8	30.65
Machine Use	35	11.48
Miscellaneous	4	1.32
Total	59	252.65

### **Forest Protection Division Offices**

**Southern Region Headquarters**  
Bolton Hill, Augusta: (207) 624-3700

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

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

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

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

## FOREST SERVICE IN THE UNORGANIZED TERRITORY

**CONTACT: Greg Lord, Planning and Research Associate II**  
**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**  
**Division of Land Resource Regulation**  
**Department of Environmental Protection**  
**28 Tyson Drive**  
**17 State House Station**  
**Augusta, ME 04333-0017**  
**Phone - (207) 287-7688/ (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 three bureaus which administer the DEP's environmental programs: Air Quality, Land and 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 Resource Regulation**

The Division of Land Resource Regulation 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).

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

**Dave MacLean, Program Manager  
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) 287-1058  
Maine toll free: 800-442-6003**

Email - [dave.macleam@maine.gov](mailto:dave.macleam@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 member 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  
GOVERNMENT  
INFORMATION



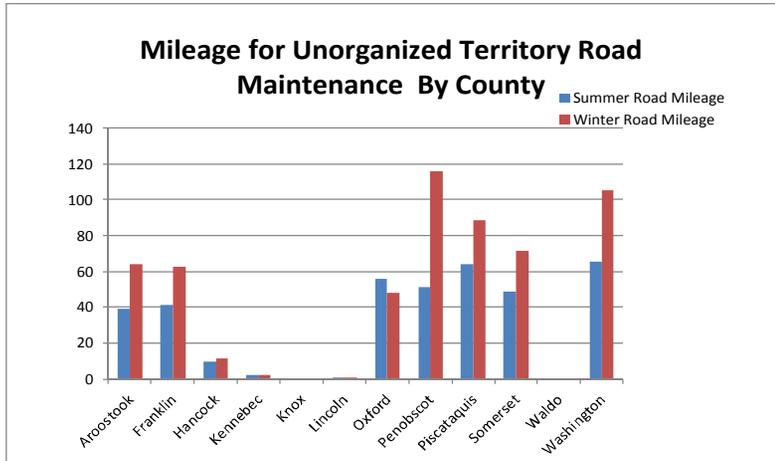
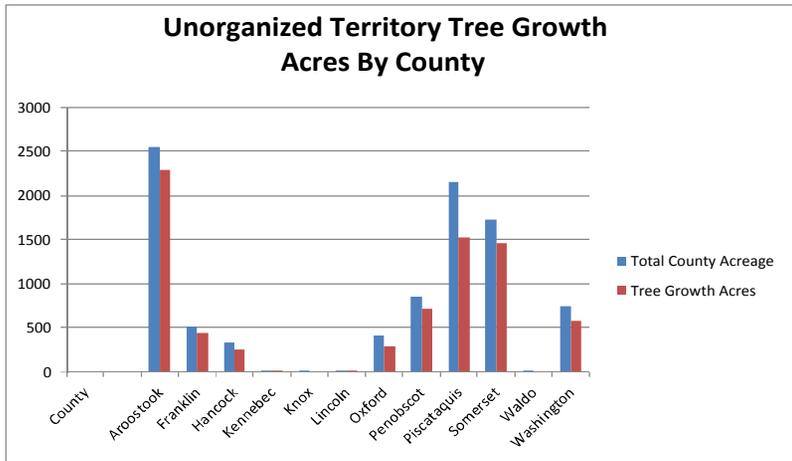
## **Aroostook County Meeting**

Front row center: Commissioner Paul Adams and Public Works Director Paul Bernier

### UNORGANIZED TERRITORY STATISTICS BY COUNTY

Tax Code	County	Number of Townships Requiring Services	Number of UT Islands	2010 Resident Population	Number of Building Accts	Total Acres (In Thousands)	Tree Growth Acres (In Thousands)	Percent in Tree Growth	Miles of Road		Taxable Valuation (In Thousands)	% of Total Valuation	FY 2015
									Summer	Winter			County Services Tax Assessment
03 - AR	Aroostook	109	0	1,565	2,600	2,546	2,297	90.2	39.32	63.96	\$624,900	16.7	\$1,042,847
07 - FR	Franklin	27	0	1,026	1,342	514	437	85.0	40.97	62.83	347,250	9.3	991,854
09 - HA	Hancock	16	33	213	803	331	242	73.1	9.64	11.45	245,900	6.6	320,363
11 - KE	Kennebec	1	0	43	19	6	5	83.3	1.72	1.72	5,050	0.1	11,831
63 - KN	Knox	0	0	1	82	1	0	0.0	0	0	19,300	0.5	0
15 - LI	Lincoln	0	0	1	45	2	0.2	10.0	0.85	0.85	15,150	0.4	0
17 - OX	Oxford	19	0	746	930	411	285	69.3	56	47.67	268,950	7.2	1,185,959
19 - PE	Penobscot	39	0	1,471	1,927	851	715	84.0	51.62	116.4	304,850	8.2	1,020,403
21 - PI	Piscataquis	93	68	771	2,865	2,148	1,528	71.1	64.17	88.46	751,800	20.1	990,627
25 - SO	Somerset	82	0	838	2,531	1,728	1,461	84.5	48.85	71.25	777,600	20.8	1,441,824
77 - WD	Waldo	0	0	0	3	0	0	0.0	0	0	2,000	0.1	0
29 - WA	Washington	35	0	1,227	1,819	746	581	77.9	65.51	105.26	373,100	10.0	839,105
		<b>421</b>	<b>101</b>	<b>7,902</b>	<b>14,966</b>	<b>9,284</b>	<b>7,551</b>	<b>81.3</b>	<b>378.65</b>	<b>569.85</b>	<b>\$3,735,850</b>	<b>100.0</b>	<b>\$7,844,813</b>

55



Source : Maine Revenue Services



# AROOSTOOK COUNTY

## County Office

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

Phone: 493-3318 Fax: 493-3491

## Commissioners

Paul J. Adams – District 1  
*(District includes Central & Southern Aroostook  
Unorganized Territory)*  
Katahdin Trust Company  
PO Box 1017  
Houlton, ME 04730-1017

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

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

Phone: 764-4331

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

Phone: 444-5116

<b>County Administrator:</b> Douglas F. Beaulieu	Phone: 493-3318	Fax: 493-3491
<b>Sheriff:</b> Darrell Crandall	532-3471	532-7319
<b>Treasurer:</b> Barry McCrum	493-3318	493-3491
<b>Financial Analyst:</b> Anne-Marie Marquis	493-3318	493-3491
<b>Register of Deeds:</b>		
Louise M. Caron (North)	834-3925	834-3138
Tyler Clark (South)	532-1500	532-1506
<b>Judge of Probate:</b> James P. Dunleavy	532-1502	532-7319
<b>Register of Probate:</b> Darlene Guy	532-1502	532-1507
<b>EMA Director:</b> Darren Woods	493-4328	493-4357
<b>Unorganized Territory Public Works Director:</b>		
Paul Bernier	493-3318	493-3491
<b>District Attorney:</b> Todd Roland Collins, Esq.	498-2557	493-3493
<b>Animal Control Contact:</b> County Commissioners Office	498-3318	

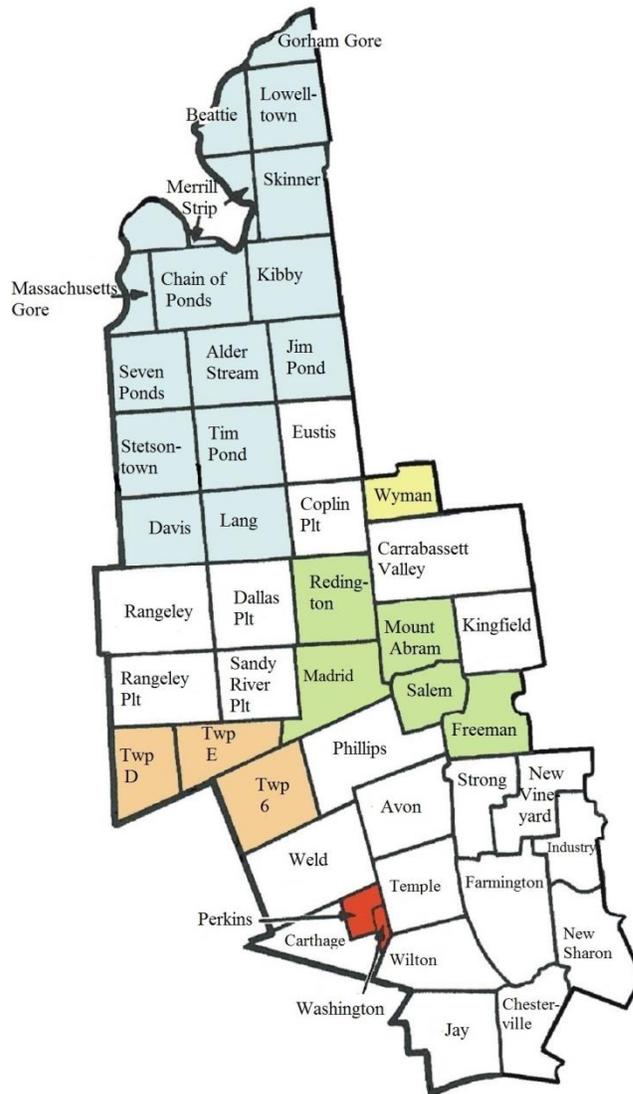
AROOSTOOK COUNTY  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-  
GENERAL FUND BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2013

	Original	Budget Adjustments	Final	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
<i>Property taxes</i>					
Local taxes	\$ 973,192	\$ -	\$ 973,192	\$ 973,192	\$ 0
County taxes	611,156	-	611,156	611,156	0
<i>State assistance</i>					
Local road assistance	62,000	-	62,000	60,736	(1,264)
Snowmobile	1,500	-	1,500	52,581	51,081
<i>Other revenues</i>					
Excise	232,000	-	232,000	236,829	4,829
Interest	7,000	-	7,000	1,619	(5,381)
Other	1,000	-	1,000	40	(960)
<b>Total revenues</b>	<b>1,887,848</b>	<b>-</b>	<b>1,887,848</b>	<b>1,936,153</b>	<b>48,305</b>
<b>Expenditures</b>					
County tax	611,156	-	611,156	611,156	0
Roads	130,000	-	130,000	121,415	8,585
Public works	79,877	-	79,877	81,084	(1,207)
Public safety	35,489	-	35,489	35,545	(56)
Snow removal	283,095	-	283,095	277,321	5,774
Solid waste disposal	121,007	-	121,007	118,723	2,284
Fire protection	132,581	-	132,581	135,262	(2,681)
Ambulance services	34,664	-	34,664	25,949	8,715
Administration	61,509	-	61,509	61,509	0
Capital outlays	636,289	-	636,289	337,430	298,859
Other	114,097	-	114,097	134,208	(20,111)
<b>Total expenditures</b>	<b>2,239,764</b>	<b>-</b>	<b>2,239,764</b>	<b>1,939,602</b>	<b>300,162</b>
<b>Net change in Fund Balance</b>	<b>\$ (351,916)</b>	<b>\$ -</b>	<b>\$ (351,916)</b>	<b>\$ (3,449)</b>	<b>\$ 348,467</b>
Fund Balance - July 1				396,839	
Fund Balance - June 30				\$ 393,390	

*Source: Davis CPA, PA. (2013). County of Aroostook, Maine, Unorganized Territories' Funds, Basic Financial Statements. June 30, 2013.*

# 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  
Email: [jmagoon@franklincountyme.com](mailto:jmagoon@franklincountyme.com)

Phone: 778-6614 Fax: 778-5899

### Commissioners

Gary T. McGrane – District 1  
*(District contains no  
Unorganized Territories)*  
310 East Dixfield Road  
Jay, ME 04239

Phone: 645-3382  
(W) 581-4124  
Cell: 491-0188 Fax: 581-4122

Frederick W. Hardy – District 2  
*(District contains no  
Unorganized Territories)*  
887 Weeks Mills Road  
New Sharon, ME 04955

Phone: 778-4320 Fax: 778-4320

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

Phone: 778-1376

**County Clerk:** Julie Magoon Phone: 778-6614 Fax: 778-5899  
**Sheriff:** Scott Nichols 778-2680 778-6485  
**Treasurer:** Pamela Prodan 778-6614 778-5899  
**Register of Deeds:** Susan A. Black 778-5889 778-5899  
**Judge of Probate:** Richard M. Morton, Esq. 778-5888 778-5899  
**Register of Probate:** Joyce S. Morton 778-5888 778-5899  
**EMA Director:** Timothy A. Hardy 778-5892 778-5894  
**E 911 Addressing Officer:** Deb Richards 491-2965  
**District Attorney:** Andrew S. Robinson, Esq. 778-5890 779-0892  
**Animal Control Contacts:**  
Sheriff's Office (800) 773-2680  
• Non-emergency number 778-2680

FRANKLIN COUNTY UNORGANIZED TERRITORY

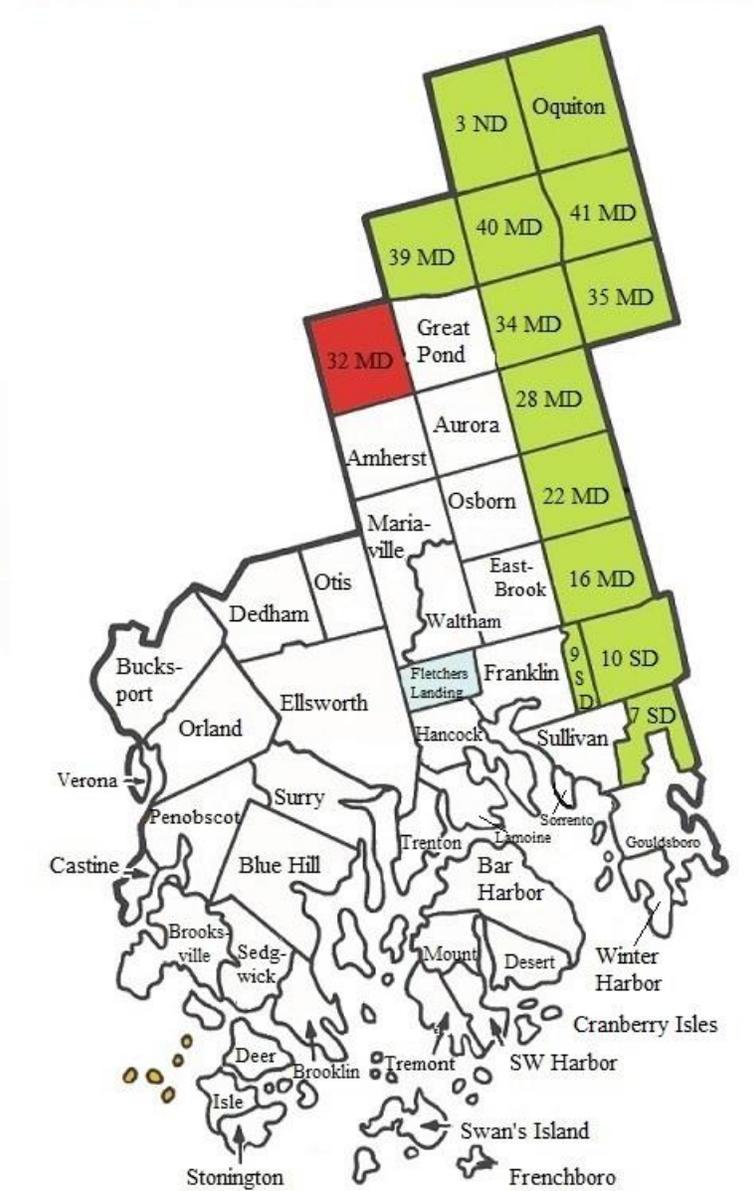
NOTES TO FINANCIAL STATEMENTS

	<u>Original</u>		<u>Final</u>		<u>Actual</u>	<u>Variance</u>
	<u>Budget</u>		<u>Budget</u>			<u>Positive</u>
						<u>(Negative)</u>
<b>REVENUES</b>						
Taxes:						
Property taxes	\$ 839,845	\$	839,845	\$	839,845	\$ 0
Excise taxes	100,000		100,000		132,641	32,641
Intergovernmental revenues:						
Local road assistance	58,932		58,932		58,932	0
Snowmobile reimbursement	300		300		159	(141)
Interest revenue	1,500		1,500		2,624	1,124
Use of assigned fund balance	0		247,425		0	(247,425)
Use of unassigned fund balance	(10,052)		(10,052)		0	0
Miscellaneous revenue	10,000		10,000		8,766	(1,234)
<b>TOTAL REVENUES</b>	<u>1,000,525</u>		<u>1,247,950</u>		<u>1,042,967</u>	<u>(215,035)</u>
<b>EXPENDITURES</b>						
Current:						
General government	49,144		49,144		48,918	226
Public safety	156,859		156,859		156,466	393
Public works	560,412		560,412		508,268	52,144
Solid waste	100,110		100,110		100,110	0
Unclassified	134,000		381,425		5,864	375,561
<b>TOTAL EXPENDITURES</b>	<u>1,000,525</u>		<u>1,247,950</u>		<u>819,626</u>	<u>428,324</u>
<b>EXCESS OF REVENUES OVER</b>						
<b>(UNDER) EXPENDITURES</b>	<b>\$ 0</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>223,341</b>	<b>\$ 223,341</b>
<b>FUND BALANCE - JULY 1</b>					<u>438,161</u>	
<b>FUND BALANCE - JUNE 30</b>					<u>\$ 661,502</u>	

Source: RHR Smith & Company. (2013). Audited Financial Statements, County of Franklin, Maine – Unorganized Territory. June 30, 2013.

# Hancock County Unorganized Territory

## 2010 Resident Population Census



U.S. Census Bureau Information	Population			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:															
<b>Central</b>	138	138	117	5	2	20	12	8	4	105	99	71	55	31	34
<b>East</b>	40	73	94	1	6	8	14	4	5	60	69	35	38	545	637
<b>Northwest</b>	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

Steven E. Joy – District 1  
*(District includes Central, East,  
and Northwest Unorganized Territory)*  
125 Main Street  
Ellsworth, ME 04605

Phone: 667-9333 Fax: 667-3894

Percy L. Brown – District 2  
*(District contains Unorganized Territory  
off shore islands)*  
97 Sunset Road  
Deer Isle, ME 04627

Phone: 348-2247 Fax: 348-6066

Antonio Blasi – District 3  
*(District contains no Unorganized Territory)*  
PO Box 53  
Hancock, ME 04640

Phone: 266-4449 Fax: 667-1412

**County Clerk:** Cynthia DePrenger  
**Sheriff:** Scott Kane  
**CFO:** Philip Roy, Jr.  
**Treasurer:** Janice Pinkham Eldridge  
**Register of Deeds:** Julie Curtis  
**Judge of Probate:** William Blaisdell  
**Register of Probate:** Bonnie Cousins  
**EMA Director:** Andrew X. Sankey  
**District Attorney:** Matthew J. Foster, Esq.  
**RCC/911 Director:** Renee Wellman  
**Unorganized Territory Supervisor:** Millard Billings  
**Animal Control Officer:** Kent Ellsworth

Phone: 667-9542 Fax: 667-1412  
667-7575 667-7516  
667-8272 667-1412  
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  
479-2018 667-1412

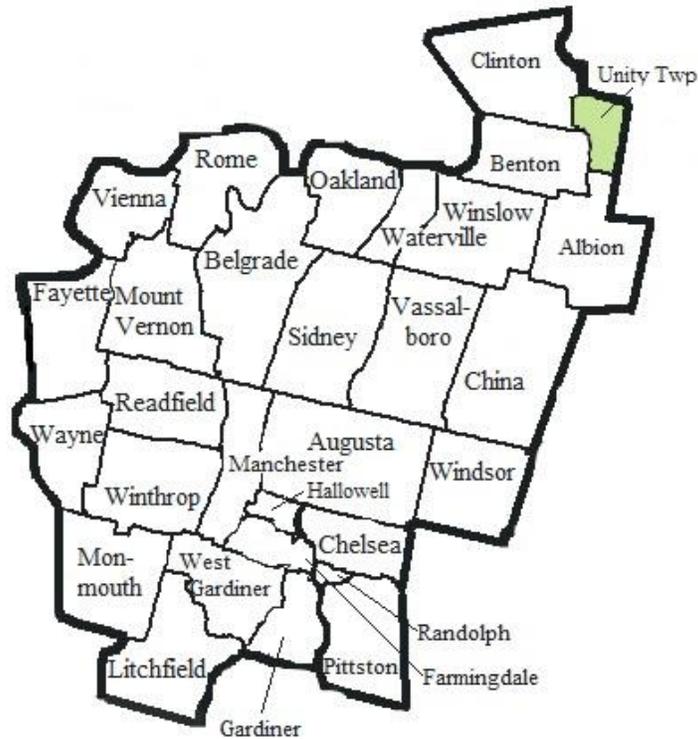
HANCOCK  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund Year ended June 30, 2013

	Final Budget	Actual	Variance positive (negative)
<b>Revenues:</b>			
Property taxes	\$ 158,145	158,145	0
Excise taxes	16,000	23,589	7,589
Road assistance	12,732	12,732	0
Snowmobile grant	10	0	(10)
Miscellaneous	1,020	3,898	2,878
<b>Total revenues</b>	<b>187,907</b>	<b>198,364</b>	<b>10,457</b>
<b>Expenditures:</b>			
Administration	10,697	10,697	0
Clerical assistance	7,534	335	7,199
Fire protection	20,000	10,000	10,000
Roads and bridges	15,000	7,812	7,188
Roads and bridges-major repairs	15,000	8,834	6,166
Solid waste removal	28,000	25,829	2,171
Supervisors/road commissioners	26,524	4,683	21,841
Snow removal	70,000	66,850	3,150
Dispatch center fee	6,556	6,753	(197)
WHCA	1,000	0	1,000
BMV maintenance	0	2,020	(2,020)
Snowmobile grant	0	2,250	(2,250)
Operating costs and other	18,331	10,373	7,958
Environmental clean up reserve	500	0	500
Road reserve	3,000	0	3,000
E-911 reserve	2,500	0	2,500
<b>Total expenditures</b>	<b>224,642</b>	<b>156,436</b>	<b>68,206</b>
Excess (deficiency) of revenues over (under) expenditures	(36,735)	41,928	78,663
<b>Other financing sources (uses):</b>			
Activity in contingency reserve		(1,260)	(1,260)
Budgeted use of fund balance	36,735	0	(36,735)
<b>Total other financing sources (uses)</b>	<b>36,735</b>	<b>\$ (1,260)</b>	<b>\$ (37,995)</b>
Net change in fund balance		40,668	40,668
Fund balance, beginning of year		332,037	
<b>Fund balance, end of year</b>	<b>\$</b>	<b>372,705</b>	

Source: Runyon Kersteen Ouellette. (2013). County of Hancock, Maine, Unorganized Territory, Annual Financial Report, for the Year Ended June 30, 2013.

# 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:																
<b>Unity Twp</b>	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@kennebeccounty-me.gov](mailto:bgdevlin@kennebeccounty-me.gov)

Phone: 622-0971      Fax: 623-4083

**Commissioners**

Beverly Daggett – District 1  
*(District contains no Unorganized Territory)*  
16 Pine Street  
Augusta, ME 04330

Phone: 622-9053

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

Phone: 582-1844

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

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

<b>County Administrator:</b> Robert Devlin	Phone: 622-0971	Fax: 623-4083
<b>Assistant County Administrator:</b> Terry York	622-0971	623-4083
<b>Sheriff:</b> Randall H. Liberty	623-3614	622-0990
<b>Treasurer:</b> Richard Davies	622-1362	623-4083
<b>Finance Director:</b> Peter Dunn, Jr.	622-1362	623-4083
<b>Register of Deeds:</b> Beverly Bustin-Hatheway	622-0431	622-1598
<b>Judge of Probate:</b> James Mitchell, Esq.	622-7558	621-1639
<b>Register of Probate:</b> Kathleen Ayers	622-7558	621-1639
<b>EMA Director:</b> Richard Beausoleil	623-8407	622-4128
<b>District Attorney:</b> Meaghan Maloney, Esq.	623-1156	622-5839
<b>Animal Control Contacts:</b> Susan Dwyer	568-3141	

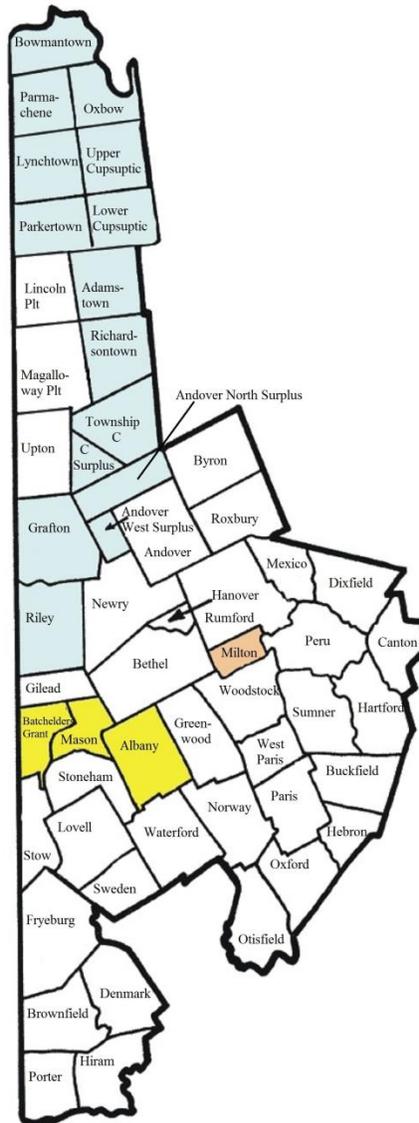
KENNEBEC COUNTY  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual - General Fund - Year ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 6,626	\$ 6,626	\$ 6,626	\$ 0
Excise taxes	8,000	8,000	11,979	3,979
Intergovernmental revenue:				
Department of Transportation	2,064	2,064	2,064	0
<b>TOTAL REVENUES</b>	<b>16,690</b>	<b>16,690</b>	<b>20,669</b>	<b>3,979</b>
<b>EXPENDITURES</b>				
Fire department	2,000	2,000	2,559	(559)
Snow removal	7,500	7,500	8,000	(500)
E911	255	255	210	45
Waste disposal	4,300	4,300	4,300	0
Administration	831	831	831	0
Audit	1,300	1,300	1,500	(200)
Miscellaneous/Contingency	1,260	1,260	0	1,260
<b>TOTAL EXPENDITURES</b>	<b>17,446</b>	<b>17,446</b>	<b>17,400</b>	<b>46</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>				
EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(756)	(756)	3,269	4,025
<b>OTHER FINANCING SOURCES (USES)</b>				
Interest income	0	0	104	104
Utilization of unassigned fund balance	756	756	0	(756)
<b>TOTAL OTHER FINANCING SOURCES (USES) \$</b>	<b>756</b>	<b>756</b>	<b>104</b>	<b>(652)</b>
<b>NET CHANGE IN FUND BALANCES</b>			3,373	
<b>FUND BALANCES - JULY 1</b>			52,851	
<b>FUND BALANCES - JUNE 30</b>			\$ 56,224	

Source: RHR Smith & Company. (2013). Audited Financial Statements, Unity Township. June 30, 2013.

# 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:																
<b>Milton</b>	128	123	143	9	4	19	17	6	9	89	113	49	61	29	11	
<b>North</b>	11	17	24	0	2	1	0	0	0	16	22	12	12	578	313	
<b>South</b>	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: [scole@oxfordcounty.org](mailto:scole@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: 592-2554 Fax: 743-1545

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

Timothy Turner - District 3  
*(District contains no Unorganized Territory)*  
PO Box 616  
Buckfield, ME 04220

Phone: 336-2817 Fax: 743-1545

**County Administrator:** Scott G. Cole  
**Deputy County Administrator:** Judith Haas  
**Sheriff:** Wayne J. Gallant  
**Treasurer:** Marc Vanderwood

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

### **Register of Deeds:**

Patricia A. Shearman (East)  
Jean J. Watson (West)

743-6211 743-2656  
935-2565 935-4183

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

743-4297 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

**Roads:** Todd Sawyer

583-9958

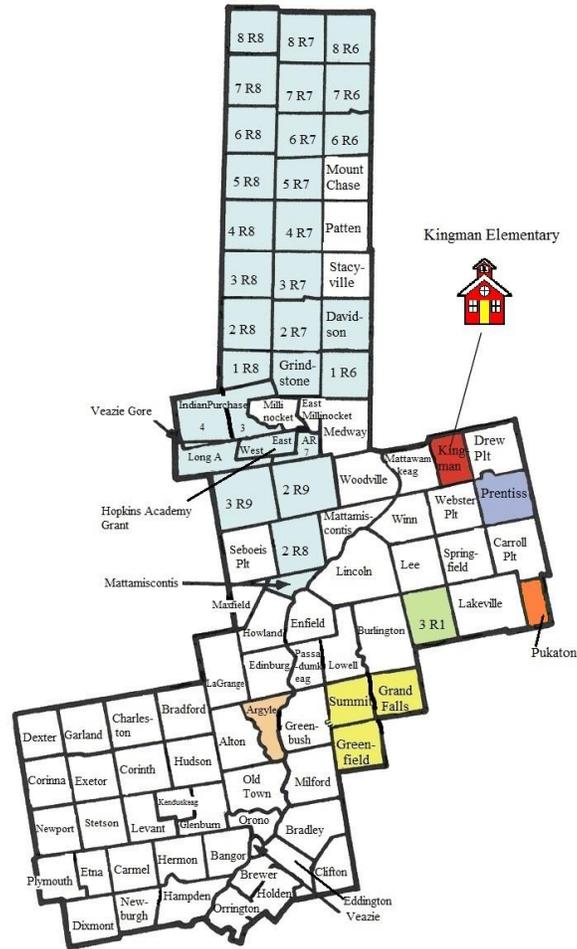
OXFORD COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 866,635	\$ 866,635	\$ 866,635	\$ 0
Excise taxes	100,000	100,000	116,737	16,737
Intergovernmental revenue:				
Local road assistance	60,396	60,396	60,396	0
Snowmobile reimbursement	400	400	185	(215)
Forest	0	0	26,245	26,245
Interest revenue	0	0	393	393
Miscellaneous revenue	4,000	4,000	5,791	1,791
<b>TOTAL REVENUES</b>	<b>1,031,431</b>	<b>1,031,431</b>	<b>1,076,382</b>	<b>44,951</b>
<b>EXPENDITURES</b>				
General government	54,716	54,716	53,902	814
Public safety	131,665	131,665	131,220	445
Public works	437,550	437,550	358,269	79,281
Solid waste	74,000	74,000	67,402	6,598
Unclassified	333,500	333,500	283,794	49,706
<b>TOTAL EXPENDITURES</b>	<b>1,031,431</b>	<b>1,031,431</b>	<b>894,587</b>	<b>136,844</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 181,795</b>	<b>\$ 181,795</b>
<b>FUND BALANCES - JULY 1</b>			<b>53,517</b>	
<b>FUND BALANCES - JUNE 30</b>			<b>\$ 235,312</b>	
<b>Utilization of unassigned fund balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Source: RHR Smith & Company. (2013). Audited Financial Statements and Other Information. County of Oxford, Maine – Unorganized Territories. June 30, 2013.

# Penobscot 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
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	1,471	65	67	184	134	68	51	1,132	1,222	663	664	1,055	1,179

\*Prentiss deorganized June, 1990

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

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

## PENOBSCOT COUNTY

### County Office

97 Hammond Street  
Bangor, ME 04401-4998  
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

Thomas J. Davis, Jr. – District 2  
*(District contains no Unorganized Territory)*  
PO Box 112  
Kenduskeag, ME 04450

Phone: 884-8383      Fax: 884-7086

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

Phone: 745-8151      Fax: 945-6027

<b>County Administrator:</b> Bill Collins	Phone: 942-8535	Fax: 945-6027
<b>Sheriff:</b> Troy Morton	947-4585	945-4761
<b>Treasurer:</b> Daniel J. Tremble	942-8535	945-6027
<b>Register of Deeds:</b> Susan F. Bulay	942-8797	945-4920
<b>Judge of Probate:</b> M. Ray Bradford, Jr., Esq.	942-8769	561-6184
<b>Register of Probate:</b> Susan M. Almy	942-8769	561-6184
<b>EMA Director:</b> Michelle Tanguay	945-4750	942-8941
<b>Director, Unorganized Territory</b>		
<b>Administration:</b> Barbara Veilleux	942-8566	945-4933
<b>Deputy Director, Unorganized Territory</b>		
<b>Administration:</b> George Buswell	942-8566	945-4933
<b>District Attorney:</b> R. Christopher Almy, Esq.	942-8552	945-4748
<b>Animal Control Contacts:</b>		
Barbara Veilleux, Director, UT Administration	942-8566	
Penobscot County Regional Dispatch		
• After business hours	945-4636	

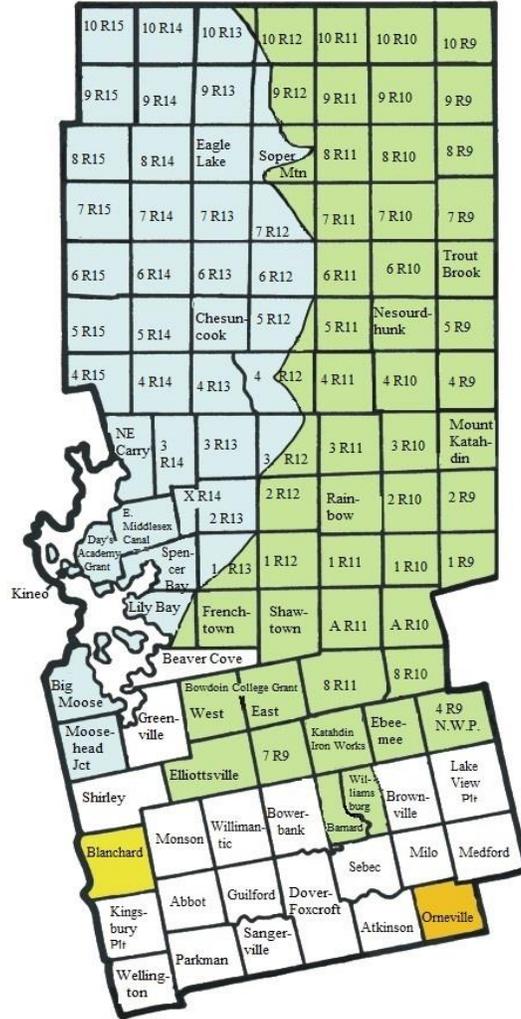
PENOBSCOT COUNTY UNORGANIZED TERRITORY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-  
 BUDGET AND ACTUAL - GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>					
Property taxes	\$ 976,973	\$ 0	\$ 976,973	\$ 976,973	\$ 0
County taxes	178,000	0	178,000	191,767	13,767
Intergovernmental revenue:					
Local road assistance	95,000	16,284	111,284	111,284	0
Solid waste/snowplowing	10,000	0	10,000	15,371	5,371
Fire/rescue reimbursements	1,500	0	1,500	263	(1,237)
Snow removal performance bonds	6,500	429	6,929	6,929	0
Road salt/sand reimbursement	45,399	0	45,399	48,301	2,902
PERC reimbursement	20,000	0	20,000	22,141	2,141
Investment income	4,000	0	4,000	1,814	(2,186)
Other revenue	0	45,190	45,190	75,206	30,016
<b>TOTAL REVENUES</b>	<b>\$ 1,337,372</b>	<b>61,903</b>	<b>1,399,275</b>	<b>1,450,049</b>	<b>50,774</b>
<b>EXPENDITURES</b>					
Administration	70,457	0	70,457	70,457	0
Audit/bank charges/fees	3,000	0	3,000	2,700	300
Polling places	3,000	0	3,000	1,369	1,631
Ambulance services	22,000	0	22,000	20,801	1,199
Animal control	5,300	0	5,300	3,445	1,855
E-911 addressing	0	42,111	42,111	2,902	39,209
Fire protection	71,730	0	71,730	69,927	1,803
Solid waste	202,635	0	202,635	190,716	11,919
Snow removal	786,495	0	786,495	747,654	38,841
paving warranty	0	10,240	10,240	0	10,240
Snow removal bond	0	31,840	31,840	0	31,840
Snowmobile trails	1,500	0	1,500	1,500	0
Cemeteries	21,700	0	21,700	21,400	300
Contingency	0	25,000	25,000	0	25,000
Capital outlay:					0
Sand/salt capital	0	94,834	94,834	0	94,834
Sand/salt maintenance	10,080	0	10,080	9,356	724
Capital road construction	36,400	223,022	259,422	17,044	242,378
Bridge maintenance	94,287	664	94,951	0	94,951
Road paving	136,450	162,620	299,070	211,792	87,278
Vehicle replacement escrow	4,000	12,109	16,109	0	16,109
Road maintenance	10,563	94,287	104,850	92,754	12,096
<b>TOTAL EXPENDITURES</b>	<b>1,479,597</b>	<b>696,727</b>	<b>2,176,324</b>	<b>1,463,817</b>	<b>712,507</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
EXPENDITURES	\$ (142,225)	\$ (634,824)	\$ (777,049)	(13,768)	\$ 763,281
Fund Balance - July 1				921,538	
Fund Balance - June 30				<u>\$ 907,770</u>	
Utilization of unassigned fund balance	\$ 142,225	\$ 0	\$ 142,225	\$ 0	\$ (142,225)
Utilization of restricted fund balance	0	66,832	66,832	0	(66,832)
Utilization of assigned fund balance	0	567,992	567,992	0	(567,992)
	<u>\$ 142,225</u>	<u>\$ 634,824</u>	<u>\$ 777,049</u>	<u>\$ 0</u>	<u>\$ (777,049)</u>

Source: RHR Smith & Company. (2013). Audited Financial Statements and Other Information. County of Penobscot, Maine – Unorganized Territories. June 30, 2013.

# Piscataquis 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
Piscataquis:															
<b>Blanchard*</b>	78	83	98	2	1	7	8	8	1	66	88	53	46	95	93
<b>Northeast</b>	218	347	273	16	3	37	16	18	10	276	244	177	140	1,037	1,188
<b>Northwest</b>	141	159	147	6	2	19	7	3	6	131	132	62	81	895	952
<b>Southeast</b>	247	254	253	6	14	39	18	13	5	196	216	118	113	199	220
	384	843	771	30	20	102	49	42	22	669	680	410	380	2,226	2,453

\*Blanchard deorganized in 1985

## PISCATAQUIS COUNTY

### County Office

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

Phone: 564-2161      Fax: 564-3022

### Commissioners

James White - District 1  
*(District includes Blanchard, part of  
Elliottsville and Northwest Piscataquis  
Unorganized Territory)*  
306 Wharff Road  
Guilford 04443

Phone: 564-7308      Fax: 564-3022

James D. Annis – District 2  
*(District includes part of Elliottsville Township)*  
28 Orchard Street  
Dover-Foxcroft, ME 04426

Phone: 564-0820      Fax: 564-3022

Frederick Y. Trask – District 3  
*(District includes Southeast Piscataquis,  
Northeast Piscataquis (excluding Elliottsville),  
Barnard, Frenchtown, Southeast Lily Bay,  
Bowdoin College Grant, Williamsburg,  
and Orneville Townships)*  
PO Box 37  
Milo, ME 04463

Phone: 943-7746      Fax: 943-5626

<b>Interim County Manager:</b> Tom Lizotte	Phone: 564-2161	Fax: 564-3022
<b>Sheriff:</b> John J. Goggin	564-3304	564-2315
<b>Treasurer:</b> Johanna Greenfield	564-2161	564-3022
<b>Finance Director:</b> John Baiamonte	564-2161	564-3022
<b>Register of Deeds:</b> Linda M. Smith	564-2411	564-7708
<b>Judge of Probate:</b> James R. Austin, Esq.	564-2431	564-2431
<b>Register of Probate:</b> Donna Peterson	564-2431	564-2431
<b>EMA Director:</b> Thomas Capraro	564-8660	564-7475
<b>District Attorney:</b> R. Christopher Almy, Esq.	564-2181	564-6503
<b>E911 Addressing:</b> Todd Lyford	343-1222	
<b>Animal Control Contacts:</b>		
Sheriff's Department - Non-emergency number	564-3304	
Joseph Gyott, Animal Control Officer	564-2187	
	Cell: 343-2267	
<b>Road Coordinator:</b> Carl Henderson	Cell: 279-0342	564-3022

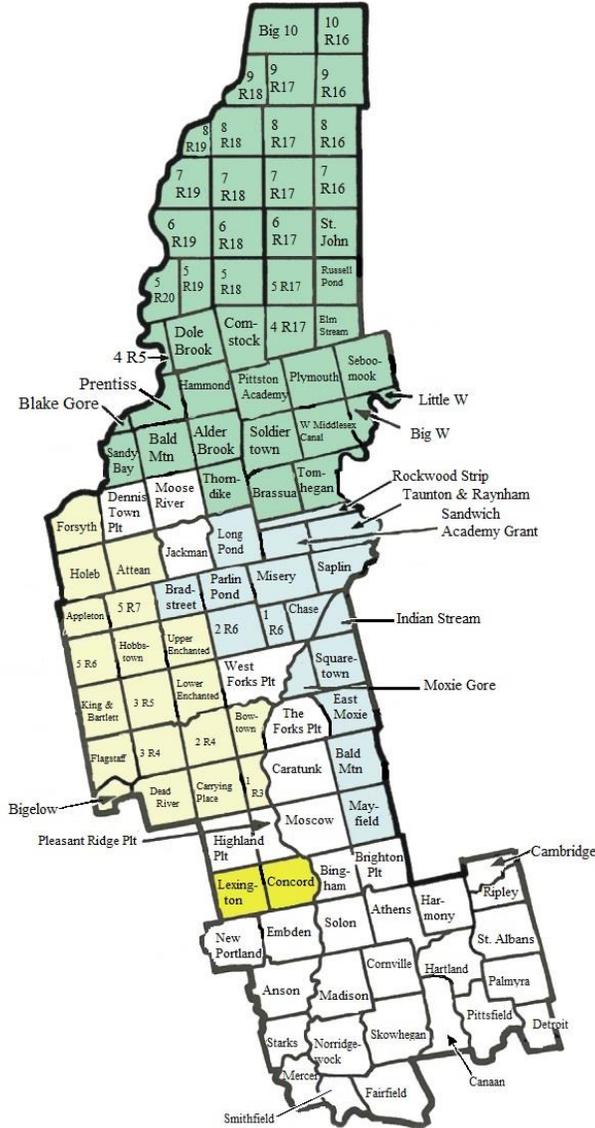
County of Piscataquis - Unorganized Territories  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Governmental Fund - General Fund Year ended June 30, 2013

	Budget	Actual Amounts - Budgetary Basis	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes assessed	\$ 948,372	\$ 948,372	\$ 0
Excise taxes	140,000	143,589	3,589
Intergovernmental revenues			0
Local road assistance	81,000	81,792	792
Federal and State grants		43,670	43,670
Interest income	8,500	1,517	(6,983)
Dump recycling	10,750	9,562	(1,188)
Miscellaneous revenues	5,200	3,813	(1,387)
<b>Total revenues</b>	<u>1,193,822</u>	<u>1,232,315</u>	<u>38,493</u>
<b>EXPENDITURES</b>			
<b>Current</b>			
Administration	87,614	80,910	6,704
Advertising	1,000	778	222
Ambulance	12,545	6,545	6,000
Animal control	5,500	4,915	585
Attorney fees	10,000	376	9,624
Auditing	3,000	0	3,000
Cemeteries	7,600	6,321	1,279
Dumps	227,300	176,265	51,035
Elections	1,100	535	565
Fire protection	103,000	101,577	1,423
Road maintenance	21,450	18,191	3,259
Snowmobile trails	5,000	5,000	0
Street lights	1,425	1,210	215
Summer maintenance	198,500	182,992	15,508
Winter maintenance	519,000	507,788	11,212
Capital outlay	289,788	265,311	24,477
<b>Total expenditures</b>	<u>1,493,822</u>	<u>1,358,714</u>	<u>135,108</u>
Net change in fund balance before unbudgeted items	\$ <u>(300,000)</u>	(126,399)	\$ <u>173,601</u>
Reconciliation of budgetary to GAAP basis			
Reserve fund activity		(13,947)	
Net change in fund balance		(140,346)	
FUND BALANCE, BEGINNING		1,219,426	
Restate prior year receivable		31,241	
FUND BALANCE, BEGINNING, RESTATED		1,250,667	
FUND BALANCE, ENDING		<u>\$ 1,110,321</u>	

Source: Brantner, Thibodeau & Associates, CPA. (2013). County of Piscataquis, Maine – Unorganized Territories, Annual Financial Statements for the Year Ended June 30, 2013.

# Somerset County Unorganized Territory

## 2010 Resident Population Census



U.S. Census Bureau Information	Population			Children						Adult		Homes				
	1990	2000	2010	0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal		
				2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	
Somerset:																
<b>Central</b>	289	336	338	15	12	32	36	18	7	271	283	177	158	166	169	
<b>Northeast</b>	377	354	390	11	10	43	29	22	10	278	341	181	191	881	1029	
<b>Northwest</b>	8	46	62	3	1	6	7	2	1	35	53	29	31	423	563	
<b>Seboomook</b>	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

### Commissioners

Philip Roy – District 1  
*(District contains no Unorganized Territory)*  
4 Valley Farms Road  
Fairfield, ME 04937

Phone: 615-7333 Fax: 474-7405

Robert Dunphy – District 2  
*(District contains no Unorganized Territory)*  
201 Kennebec River Road  
Embden, ME 04958

Phone: 635-2593 Fax: 474-7405

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

Phone: 938-2006 Fax: 474-7405

Newell Graf - District 4  
*(District contains no Unorganized Territory)*  
897 Middle Road  
Skowhegan 04976

Phone: 858-5006 Fax: 474-7405

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

Phone: 663-2258 Fax: 474-7405

<b>County Administrator:</b> Dawn DiBlasi	Phone: 474-9861	Fax: 474-7405
<b>Deputy County Administrator:</b> Lori Costa	474-1812	474-7405
<b>Sheriff:</b> Dale Lancaster	474-9591	858-4705
<b>Treasurer:</b> Tracey H. Rotondi	474-5776	858-4707
<b>Finance Director:</b> Patrick Dolan	474-1842	858-4707
<b>Register of Deeds:</b> Diane M. Godin	474-1831	474-2793
<b>Judge of Probate:</b> Robert Washburn, Esq.	474-1824	474-4235
<b>Register of Probate:</b> Victoria Hatch	474-3322	474-4235
<b>EMA Director:</b> Michael Smith	474-6788	474-0879
<b>District Attorney:</b> Meagan Maloney, Esq.	474-2423	474-7407
<b>Unorganized Territory:</b> Dave Spencer	858-9589	858-4707
<b>Animal Control Contacts:</b>		
Sheriff's Department	(800) 452-1933	
• Non-emergency number	474-9591	
William Shaw, Animal Control Officer	399-9445	

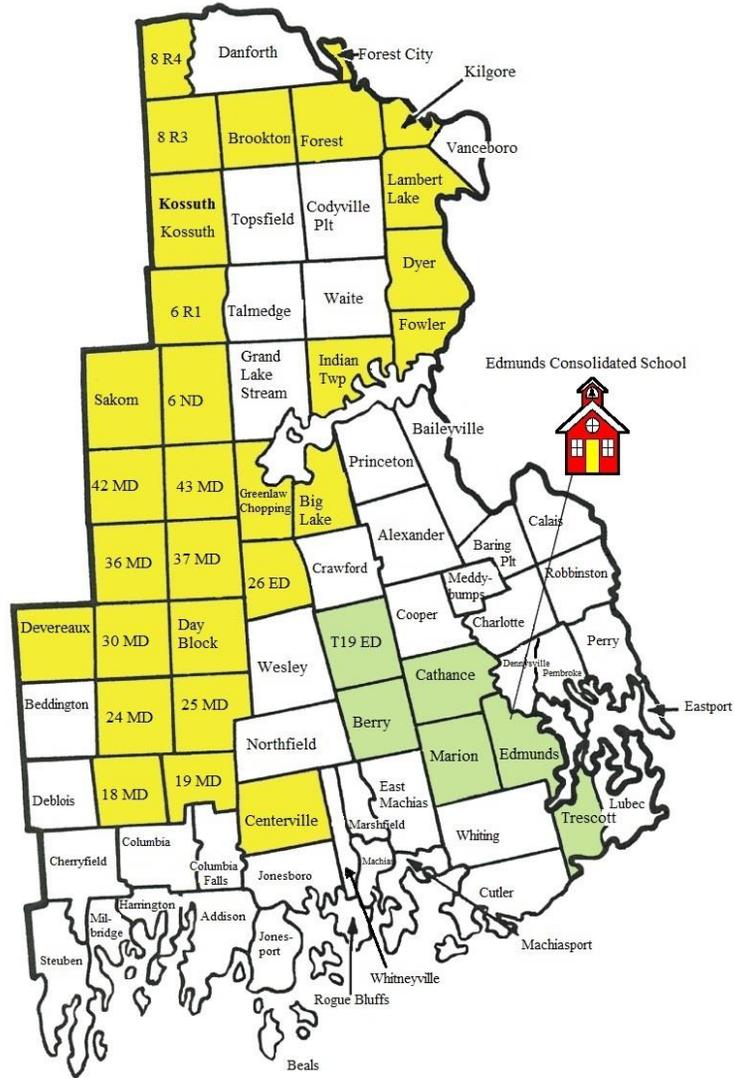
SOMERSET COUNTY UNORGANIZED TERRITORY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
State of Maine assessment	\$ 1,388,233	\$ 1,388,233	\$ 1,388,233	\$ 0
Excise taxes	135,000	135,000	157,986	22,986
Intergovernmental revenue:				
Roads	68,308	68,308	68,004	(304)
Carrabassett Valley	9,111	9,111	14,248	5,137
Dept of Interior	0	0	12,347	12,347
Snowmobiles - townships	1,300	1,300	1,291	(9)
Charges for services	3,050	3,050	1,145	(1,905)
Investment income	1,000	1,000	214	(786)
Rafting revenue	5,000	5,000	8,162	3,162
Other revenue	3,750	3,750	2,645	(1,105)
<b>Total revenues</b>	<u>1,614,752</u>	<u>1,614,752</u>	<u>1,654,275</u>	<u>39,523</u>
<b>EXPENDITURES</b>				
Current:				
Winter roads	417,173	417,173	414,172	3,001
Summer roads	208,842	208,842	219,199	(10,357)
Waste management	203,567	203,567	186,943	16,624
Fire protection	104,135	104,135	107,828	(3,693)
Cemeteries	8,000	8,000	7,700	300
Ambulance services	39,153	39,153	47,876	(8,723)
Street lights	5,700	5,700	3,429	2,271
Snowmobile trails	16,400	16,400	16,400	0
Polling places	2,400	2,400	3,769	(1,369)
Community building - Rockwood	11,700	11,700	6,025	5,675
Program services/donations	8,300	8,300	8,100	200
Animal control	5,200	5,200	3,741	1,459
Road consultant	18,522	18,522	18,522	0
Administration	128,287	125,687	121,535	4,152
<b>Total expenditures</b>	<u>1,177,379</u>	<u>1,174,779</u>	<u>1,165,239</u>	<u>9,540</u>
Excess of revenues over (under) expenditures	<u>437,373</u>	<u>439,973</u>	<u>489,036</u>	<u>29,983</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
Capital projects	(511,764)	(514,364)	(514,364)	0
<b>Total other financing     sources (uses)</b>	<u>(511,764)</u>	<u>(514,364)</u>	<u>(514,364)</u>	<u>0</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ (74,391)</u>	<u>\$ (74,391)</u>	<u>(25,328)</u>	<u>\$ 29,983</u>
<b>FUND BALANCES - JULY 1</b>			<u>189,349</u>	
<b>FUND BALANCES - JUNE 30</b>			<u>\$ 164,021</u>	

Source: RHR Smith & Company. (2013). Audited Financial Statements and Other Information. County of Somerset, Maine – Unorganized Territories. June 30, 2013.

# Washington County Unorganized Territory

## 2010 Resident Population Census



U.S. Census Bureau Information	Washington County Unorganized Territory																
	Population			Children						Adult				Homes			
	1990	2000	2010	0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal			
			2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010			
Washington:																	
<b>East Central</b>	661	768	728	41	39	113	73	36	33	578	583	367	321	242	247		
<b>North **</b>	496	547	499	27	23	70	47	25	28	425	401	268	223	7476	811		
<b>Centerville***</b>	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  
Phone: 255-3127 Fax: 255-3313  
Website: [www.washingtoncountymaine.com](http://www.washingtoncountymaine.com)  
Email: [manager@washingtoncountymaine.com](mailto:manager@washingtoncountymaine.com)

### 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

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

John B. Crowley, Sr. – District 3  
*(District includes Centerville Township)*  
491 Basin Road  
Addison, ME 04606  
Phone: 497-2178 Fax: 255-3313

<b>County Manager:</b> Betsy Fitzgerald	Phone: 255-3127	Fax: 255-3313
<b>Sheriff:</b> Barry Curtis	255-4422	255-3641
<b>Treasurer:</b> Jill C. Holmes	255-8354	255-6427
<b>Registrar of Deeds:</b> Sharon D. Strout	255-6512	255-3838
<b>Judge of Probate:</b> Lyman L. Holmes, Esq.	255-3800	255-3999
<b>Registrar of Probate:</b> Carlene M. Holmes	255-6591	255-3999
<b>EMA Director:</b> Michael Hinerman	255-3931	255-8636
<b>District (7) Attorney:</b> Matthew J. Foster, Esq.	255-4425	255-6423
<b>Unorganized Territory Supervisor:</b> Dean Preston Email: <a href="mailto:ut@washingtoncountymaine.com">ut@washingtoncountymaine.com</a>	255-8919	255-3572
<b>Shellfish Warden:</b> Thomas Fredette	255-8919	255-3572
<b>Sunrise Economic Council,</b> <b>TIF Administrator:</b> Ken Daye Email: <a href="mailto:tifadmin@sunrisecounty.org">tifadmin@sunrisecounty.org</a>	255-0983 x 11	255-4987
<b>Animal Control Contacts:</b> Sheriff's Department	255-4422	
Thomas Fredette, Animal Control Officer	255-8919	255-3572

Washington County Financial Statement Information  
Was Unavailable at the Date of Publication

UNORGANIZED  
TERRITORY  
EDUCATION AND  
SERVICES FUND  
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](http://maine.gov/audit)*

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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 accompanying financial statements of State of Maine Unorganized Territory Education and Service Fund, as of and for the year ended June 30, 2013, 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 includes examining, on a test basis, evidence supporting 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 assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

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, 2013, and the respective changes in financial position and cash flows, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

### Emphasis of Matter

As described in the notes to the 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, 2013, 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 on pages 4 through 10 and budgetary comparison information on page 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

Funds' 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. The 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 taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 7, 2014, on our consideration of State of Maine Unorganized Territory Education and Service Funds' 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* and should be read in considering State of Maine Unorganized Territory Education and Service Funds' internal control over financial reporting and compliance.

*RHR Smith & Company*

Buxton, Maine  
January 7, 2014

3 Old Orchard Road, Buxton, Maine 04093

Tel: (800) 300-7708

(207) 929-4606

Fax: (207) 929-4609

[www.rhrsmith.com](http://www.rhrsmith.com)

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STATEMENT C

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2013

ASSETS

Accounts receivable (net of allowance for uncollectibles):	
Taxes receivable - current year	\$ 392,472
Taxes receivable – prior years	119,929
Tax liens	20,358
Due from other governments	105,079
Due from State of Maine Treasury	<u>6,492,416</u>
 TOTAL ASSETS	 <u>\$ 7,130,254</u>

LIABILITIES

Accounts payable	\$ 1,038,869
Accrued wages	<u>110,324</u>
TOTAL LIABILITIES	<u>1,149,193</u>

DEFERRED INFLOWS OF RESOURCES

Taxes paid in advance/overpaid taxes	43,652
Deferred tax revenue	<u>453,386</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>497,038</u>

FUND BALANCES

Nonspendable	0
Restricted	0
Committed	2,750,000
Assigned	0
Unassigned	<u>2,734,023</u>
TOTAL FUND BALANCES	<u>5,484,023</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES  
AND FUND BALANCES

\$ 7,130,254

## SCHEDULE 1

## STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

BUDGETARY COMPARISON SCHEDULE – BUDGETARY (GAAP) BASIS  
 BUDGET AND ACTUAL – GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 26,270,837	\$ 26,270,837	\$ 26,852,248	\$ 581,411
Intergovernmental revenues	478,661	478,661	419,983	(58,678)
Charges for services	101,622	101,622	105,079	3,457
Miscellaneous revenue	226,915	226,915	126,195	(100,720)
<b>TOTAL REVENUES</b>	<u>27,078,035</u>	<u>27,078,035</u>	<u>27,503,505</u>	<u>425,470</u>
<b>EXPENDITURES</b>				
Education	11,858,597	11,858,597	11,609,487	249,110
County reimbursements for services	6,993,955	6,993,955	6,993,955	0
Departmental	1,848,540	1,848,540	1,795,703	52,837
County tax	5,080,189	5,080,189	5,080,189	0
Tax increment financing	3,034,076	3,034,076	3,034,076	0
Overlay	352,940	352,940	103,134	249,806
<b>TOTAL EXPENDITURES</b>	<u>29,168,297</u>	<u>29,168,297</u>	<u>28,616,544</u>	<u>551,753</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>				
EXPENDITURES	(2,090,262)	(2,090,262)	(1,113,039)	977,223
<b>FUND BALANCE - JULY 1</b>			<u>6,597,062</u>	
<b>FUND BALANCE - JUNE 30</b>			<u>\$ 5,484,023</u>	

SCHEDULE B

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2013

	2013			Variance Positive (Negative)	2012
	Original Budget	Final Budget	Actual		Actual
Revenues:					
Taxes					
Property taxes	\$ 26,270,837	\$ 26,270,837	\$ 26,852,248	\$ 581,411	\$ 26,051,141
Change in deferred property taxes	0	0	0	0	(27,112)
Total taxes	<u>26,270,837</u>	<u>26,270,837</u>	<u>26,852,248</u>	<u>581,411</u>	<u>26,024,029</u>
Intergovernmental:					
On-behalf payments - teachers retirement	191,943	191,943	148,378	(43,565)	155,993
Homestead reimbursement	90,954	90,954	90,261	(693)	90,954
State Revenue Sharing	195,764	195,764	181,344	(14,420)	208,678
Total intergovernmental	<u>478,661</u>	<u>478,661</u>	<u>419,983</u>	<u>(58,678)</u>	<u>455,625</u>
Charges for services:					
Educational tuition/transportation	101,622	101,622	105,079	3,457	118,973
Total charges for services	<u>101,622</u>	<u>101,622</u>	<u>105,079</u>	<u>3,457</u>	<u>118,973</u>
Other:					
Miscellaneous	170,000	170,000	20,629	(149,371)	90,165
Sale of assets	0	0	31,494	31,494	0
Interest on taxes	0	0	735	735	158,858
Education - trust	56,915	56,915	73,337	16,422	56,915
Total other	<u>226,915</u>	<u>226,915</u>	<u>126,195</u>	<u>(100,720)</u>	<u>305,938</u>
Total revenues	<u>27,078,035</u>	<u>27,078,035</u>	<u>27,503,505</u>	<u>425,470</u>	<u>26,904,565</u>

SCHEDULE B (CONTINUED)  
STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2013

	<u>2013</u>			Variance	<u>2012</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative)</u>	<u>Actual</u>
Expenditures:					
Education:					
General operations	\$ 7,519,664	\$ 7,519,664	\$ 7,838,183	\$ (318,519)	\$ 6,889,863
Salaries and benefits	2,253,197	2,253,197	1,921,483	331,714	2,014,960
Professional services	1,197,506	1,197,506	1,150,376	47,130	855,995
Travel expenses	43,571	43,571	28,686	14,885	29,363
Vehicle operation	175,903	175,903	169,375	6,528	161,633
Utility services	50,216	50,216	33,069	17,147	37,063
Rents	10,725	10,725	9,149	1,576	7,834
Repairs	60,839	60,839	31,124	29,715	23,624
Insurance	20,862	20,862	20,834	28	21,655
Fuel	74,477	74,477	49,165	25,312	50,010
Supplies	86,242	86,242	61,726	24,516	15,297
Technology	15,612	15,612	13,536	2,076	15,297
Capital improvements - general	101,916	101,916	101,915	1	0
Teacher retirement	189,172	189,172	148,379	40,793	155,994
Other	58,695	58,695	32,487	26,208	7,094
Total Education	<u>11,858,597</u>	<u>11,858,597</u>	<u>11,609,487</u>	<u>249,110</u>	<u>10,285,682</u>

SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL – GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2013

	<u>2013</u>			<b>Variance Positive (Negative)</b>	<u>2012</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>		<u>Actual</u>
Expenditures, continued:					
County reimbursements for services:					
Aroostook	973,192	973,192	973,192	0	953,164
Franklin	839,845	839,845	839,845	0	806,073
Hancock	158,145	158,145	158,145	0	155,005
Kennebec	6,626	6,626	6,626	0	4,125
Oxford	866,635	866,635	866,635	0	762,168
Penobscot	976,973	976,973	976,973	0	931,781
Piscataquis	948,372	948,372	948,372	0	966,856
Somerset	1,388,233	1,388,233	1,388,233	0	1,140,379
Washington	835,934	835,934	835,934	0	808,442
Total County reimbursements for services	<u>6,993,955</u>	<u>6,993,955</u>	<u>6,993,955</u>	<u>0</u>	<u>6,527,993</u>
Departmental:					
Fiscal Administrator	198,145	198,145	192,862	5,283	153,627
Assessments	900,618	900,618	915,501	(14,883)	846,085
Forest fire service	150,000	150,000	126,007	23,993	70,122
General assistance	58,000	58,000	19,486	38,514	19,503
Passamaquoddy	9,966	9,966	9,966	0	9,922
Land Use Planning Commission	531,811	531,811	531,881	(70)	534,156
Total departmental	<u>1,848,540</u>	<u>1,848,540</u>	<u>1,795,703</u>	<u>52,837</u>	<u>1,633,415</u>

SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL – GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2013

	<u>2013</u>			<b>Variance Positive (Negative)</b>	<u>2012</u>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		<b>Actual</b>
Expenditures, continued:					
Unclassified:					
County tax	5,080,189	5,080,189	5,080,189	0	5,107,450
Tax incremental financing	3,034,076	3,034,076	3,034,076	0	3,076,484
Overlay	352,940	352,940	103,134	249,806	0
Total unclassified	<u>8,467,205</u>	<u>8,467,205</u>	<u>8,217,399</u>	<u>249,806</u>	<u>8,183,934</u>
Total expenditures	<u>29,168,297</u>	<u>27,168,297</u>	<u>28,616,544</u>	<u>551,753</u>	<u>26,631,024</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,090,262)</u>	<u>(2,090,262)</u>	<u>(1,113,039)</u>	<u>977,223</u>	<u>273,541</u>
Other financing sources (uses):					
Budgeted use of surplus-cost component	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>	<u>(2,000,000)</u>	<u>0</u>
Total other financing sources (uses)	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>	<u>(2,000,000)</u>	<u>0</u>
Net change in fund balances	(90,262)	(90,262)	(1,113,039)	(1,022,777)	273,541
Fund balance, July 1			<u>6,597,062</u>		<u>6,323,521</u>
Fund balance, June 30			<u>\$ 5,484,023</u>		<u>\$ 6,597,062</u>

SCHEDULE A

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

COMPARATIVE BALANCE SHEETS – GENERAL FUND  
JUNE 30, 2013

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
Accounts receivable (net of allowance for uncollectibles):		
Taxes receivable - current year	392,472	\$ 411,845
Taxes receivable - prior years	119,929	150,433
Tax liens	20,358	14,690
Due from other governments	105,079	118,973
Due from State of Maine Treasury	<u>6,492,416</u>	<u>7,927,817</u>
<b>TOTAL ASSETS</b>	<u><b>7,130,254</b></u>	<u><b>\$ 8,623,758</b></u>
<b>LIABILITIES</b>		
Accounts payable	1,038,869	\$ 1,291,663
Accrued wages	<u>110,324</u>	<u>136,852</u>
<b>TOTAL LIABILITIES</b>	<u><b>1,149,193</b></u>	<u><b>1,428,515</b></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Taxes paid in advance/overpaid taxes	43,652	73,945
Deferred tax revenue	<u>453,386</u>	<u>524,236</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u><b>497,038</b></u>	<u><b>598,181</b></u>
<b>FUND BALANCES</b>		
Nonspendable	0	170,301
Restricted	0	0
Committed	2,750,000	2,000,000
Assigned	0	0
Unassigned	<u>2,734,023</u>	<u>4,426,761</u>
<b>TOTAL FUND BALANCES</b>	<u><b>5,484,023</b></u>	<u><b>6,597,062</b></u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u><b>7,130,254</b></u>	<u><b>\$ 8,623,758</b></u>

STATEMENT B

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2013

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	\$ 11,609,487	\$ 105,079	\$ 0	\$ 0	\$ (11,504,408)
County reimbursements for services	6,993,955	0	0	0	(6,993,955)
Departmental	1,795,703	0	0	0	(1,795,703)
County tax	5,080,189	0	0	0	(5,080,189)
Tad increment financing	3,034,076	0	0	0	(3,034,076)
Overlay	103,134	0	0	0	(103,134)
Unallocated depreciation	165,731	0	0	0	(165,731)
Total government	\$ 28,782,275	\$ 105,079	0	0	(28,677,196)
General revenues:					
Property taxes, levied for general purposes					26,781,398
Intergovernmental revenues					419,983
Miscellaneous					126,195
Total general revenues					27,327,576
Change in net position					(1,349,620)
NET POSITION - JULY 1					8,751,892
NET POSITION - JUNE 30					\$ 7,402,272

STATEMENT D

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, 2013

	<u>Total Governmental Funds</u>
Total Fund Balances	
Other Long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	\$ 5,484,023
Taxes and liens receivable	453,386
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 fund, net of accumulated depreciation	<u>1,464,863</u>
Net position of governmental activities	<u>\$ 7,402,272</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, 2013

	<u>General Fund</u>
REVENUES	
Property taxes	\$ 26,852,248
Intergovernmental revenues	419,983
Charges for services	105,079
Miscellaneous revenue	<u>126,195</u>
TOTAL REVENUES	<u>27,503,505</u>
EXPENDITURES	
Current:	
Education	11,609,487
County reimbursements for services	6,993,955
Departmental	1,795,703
County tax	5,080,189
Tax increment financing	3,034,076
Overlay	<u>103,134</u>
TOTAL EXPEDITURES	<u>28,616,544</u>
NET CHANGE IN FUND BALANCES	(1,113,039)
FUND BALANCES - JULY 1	<u>6,597,062</u>
FUND BALANCES - JUNE 30	<u>\$ 5,484,023</u>

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, 2013

Net change in fund balances - total governmental funds (Statement E)	\$ (1,113,039)
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	(70,850)
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	0
Capital asset disposals	0
Depreciation expense	<u>(165,731)</u>
	<u>(165,731)</u>
Change in net position of governmental activities (Statement B)	\$ <u>(1,349,620)</u>

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SUMMARY SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2013

**FINDINGS - FINANCIAL STATEMENT AUDIT – CURRENT**

**CONTROL DEFICIENCIES**

**2013-1**

- Title:** The Fund does not maintain an adequate financial reporting system.
- Condition:** The Fund does not maintain an accounting system in such a fashion as to create periodic reports including trial balances, revenue and expense reports and budget reports to maintain an accurate view of the Fund's current financial position.
- Context:** The Fund does not maintain an accounting system in such a fashion as to create periodic reports including trial balances, revenue and expense reports and budget reports to maintain an accurate view of the Fund's current financial position.
- Effect:** That errors within the State of Maine's accounting system may occur in processing Fund financial information and not be detected in a relatively reasonable period of time by the Fund.
- Recommendation:** The Fund needs to establish a separate accounting of its activity so that accurate financial information can be ascertained easily and in a timely manner. This will allow financial and budgetary reports to be periodically generated and reviewed to detect errors or mispostings.
- Management Response:** Management agrees with this finding. The fund structure that is being utilized is dictated by the legislative process. It is the goal of management to produce quarterly reports monitoring expenses and revenues, to review the reports with the appropriate state agencies, and to compare the reports to appropriated amounts.

# APPENDICES

APPENDIX

Second Regular Session of the 126<sup>th</sup> Legislature

Legislation that Passed with an Impact on the Unorganized Territory

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**SECOND REGULAR SESSION OF THE 126<sup>th</sup> LEGISLATURE**  
**Legislation that passed with an impact on the Unorganized Territory**

***Public Law 2013, Chapter 435***

***An Act to Provide Funding to Soil and Water Conservation Districts***

Public Law 2013, chapter 435 provides an ongoing General Fund appropriation of \$50,000 in fiscal years 2013-14 and 2014-15 to the Department of Agriculture, Conservation and Forestry for soil and water conservation districts.

***Public Law 2013, Chapter 461***

***An Act to Change the Voting Requirements for the Withdrawal of a Municipality from a Regional School Unit***

Public Law 2013, chapter 461 amends the laws regarding voting requirements for the withdrawal of a municipality from a regional school unit and the withdrawal of a member municipality from a school administrative district that was reformulated as a regional school unit pursuant to the school consolidation laws. Under current law, until January 1, 2015, a municipality that wishes to withdraw from a regional school unit must approve that withdrawal by a majority vote, with the total number of votes cast at least equal to 50% of the total number of votes cast in that municipality for Governor in the last gubernatorial election. If the municipality is part of a school administrative district that was reformulated as a regional school unit pursuant to the school consolidation laws, a 2/3 approval is needed. Beginning January 1, 2015, any withdrawal must be approved by 2/3 of the voters, without any requirement regarding the total number of votes cast.

Chapter 461 changes the laws governing the voting requirements for the withdrawal of a municipality from a regional school unit as follows.

1. It strikes the provisions in current law that repeal the existing voting requirements on January 1, 2015, including the stipulations that provide that a 2/3 majority of the voters voting on a withdrawal agreement is required for the withdrawal of a municipality from a regional school unit and for the withdrawal of a member municipality from a school administrative district that was reformulated as a regional school unit pursuant to the school consolidation laws.
2. It amends the provision in current law regarding the percentage of votes required when determining whether a municipality may petition to withdraw from a regional school unit within two years of the vote on a previous withdrawal agreement that was not approved by the voters to provide that the percentage of votes required for this restriction is reduced from less than 60% of votes cast to less than 45% of votes cast during the municipal vote on the withdrawal agreement.
3. It also adds a distinct provision to the law that restricts a withdrawal petition for a period of two years for a municipality that seeks to withdraw from a school administrative district that was reformulated as a regional school unit pursuant to the school consolidation laws if the municipal

vote on a petition for withdrawal received less than 45% of the votes cast or if the withdrawal agreement received less than 60% of the votes cast during the municipal vote. Public Law 2013, chapter 461 was enacted as an emergency measure effective March 3, 2014.

***Public Law 2013, Chapter 471***

***An Act To Clarify That Veterans Who Served in Iraq and Afghanistan Qualify for the Veterans' Property Tax Exemption***

Public Law 2013, chapter 471 specifies that property tax exemptions for veterans of federally-recognized war periods apply to veterans of Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn.

***Public Law 2013, Chapter 522***

***An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2014-2015***

Public Law 2013, chapter 522 establishes municipal cost components for State and county services provided to the unorganized territory that would be paid for by a municipality. The municipal cost components constitute the property tax for the unorganized territory. Public Law 2013, chapter 522, was enacted as an emergency measure effective April 5, 2014.

***Public Law 2013, Chapter 523***

***An Act to Amend the Law Concerning the State Cost-share Program for Salt and Sand Storage Facilities***

Public Law 2013, chapter 523 provides the State share for the remaining Priority 3 salt and sand storage facility project sites by creating a final process to notify a municipality or county of available funds and for that entity to respond to an offer of funding from the Department of Transportation.

This law requires that a municipality or county with a Priority 3 project respond within two months of receiving a certified letter from the Department of Transportation notifying the municipality or county of funds available to construct a facility for the storage of salt and sand. This law requires that final plans for a Priority 3 project be reviewed with the Department of Transportation within 14 months of the notification of funds. This law also requires that construction of a Priority 3 project be completed within 26 months of the notification of funds.

This law changes the timeframe during which a municipality or county would be exempt from meeting groundwater classifications adopted after January 1, 1980, with respect to salt and sand storage facilities, from three years to 26 months from the date of an offer of a state grant for the construction of those facilities. If a municipality or county fails to meet any of the deadlines, it is no longer exempt from licensing requirements for waste discharges.

This law makes technical changes by removing language applying to funding priorities that are no longer applicable because they have already been funded or a new mechanism is being proposed in the bill.

This law requires the Department of Transportation to report by January 1, 2017 to the joint standing committee of the Legislature having jurisdiction over transportation matters on the status of funding Priority 3 municipal and county salt and sand storage facility projects and reimbursing qualified Priority 5 projects. Lastly, this law also requires the department, in consultation with the Department of Environmental Protection, to provide proposed legislation to repeal those laws governing project funding that are no longer necessary because all funding has been completed. Public Law 2013, Chapter 523 was enacted as an emergency measure effective April 5, 2014.

### ***Public Law 2013, Chapter 542***

#### ***An Act to Clarify Outcome-based Forestry***

Public Law 2013, Chapter 542 replaces the term “experimental area” with “outcome-based forestry area” in the laws governing forestry practices. The law requires the Director of the Bureau of forestry, with the Department of Agriculture, Conservation and Forestry to seek to designate outcome-based forestry agreement if all applicable requirements are met. The law provides that the term of a subsequent outcome-based forestry agreement may not exceed five years.

The law provides that the panel of technical experts, when conducting an assessment, may consider information provided by the Bureau of Forestry, the landowner or a third-party forest certification program auditor.

The law also adds forest health and economic and social considerations to the list of outcome-based forestry principles.

The law requires the Director of the Bureau of Forestry, in consultation with the technical panel, beginning march 1, 2015, and annually thereafter, to submit a report to the joint standing committee of the Legislature having jurisdiction over forestry matters detailing the progress on each outcome-based forestry agreement. The law also provides that when an initial outcome-based forestry agreement is approved by the Director of the Bureau of Forestry, the director is required to notify the joint standing committee of the Legislature having jurisdiction over forestry matters within 15 days. In the notification, the director is required to address how the proposed agreement will provide at least the equivalent forest and environmental protection as provided by applicable rules and regulations.

The law provides that when an outcome-based forestry agreement is renewed, the director is required to notify the joint standing committee of the Legislature having jurisdiction over forestry matters with 15 days. It also requires that reports, notifications and other information relating to outcome-based forestry projects must be placed on the Department of Agriculture, Conservation and Forestry’s publicly accessible website.

The law provides that the exemption for outcome-based forestry projects pertains to clear-cutting requirements only.

It also provides that the state of the State's forest report include a recommendation to continue, change or discontinue designated outcome-based forestry projects.

***Public Law 2013, Chapter 561***

***An Act To Amend the Process Regarding the Transfer of Students between School Administrative Units***

Public Law 2013, chapter 561 provides that the approval of the transfer of a student from one school administrative unit to a school administrative unit that does not operate a public school that includes the grade level of the student whose parent requests the transfer may not be approved unless the superintendents of both the sending and receiving school administrative units approve the transfer.

***Public Law 2013, Chapter 570***

***An Act to Further Delegate Permit-granting Authority to the Bureau of Forestry***

Public Law 2013, Chapter 570 provides the Department of Agriculture, Conservation and Forestry, Bureau of Forestry is authorized to issue permits under the Natural Resources Protection Act for timber harvesting activities in all areas of the State. The law also provides that the bureau must consult with the Department of Environmental Protection prior to issuing permits for the mining of gravel used for the construction and maintenance of roads used primarily for timber harvesting in the organized areas of the State.

***Resolves 2013, Chapter 92***

***Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory***

Resolve 2013, chapter 92 authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory acquired for nonpayment of property taxes.

***Resolve 2013, Chapter 108***

***Resolve, Directing the Director of the Bureau of Parks and Lands to Convey the Chesuncook Community Church Building in Chesuncook Township to the Greenville Union Evangelical Church***

Resolve 2013, Chapter 108 directs the Director of the Bureau of Parks and Lands, within the Department of Agriculture, Conservation and Forestry to convey the Chesuncook Community Church building in Chesuncook Township to the Greenville Union Evangelical Church.

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