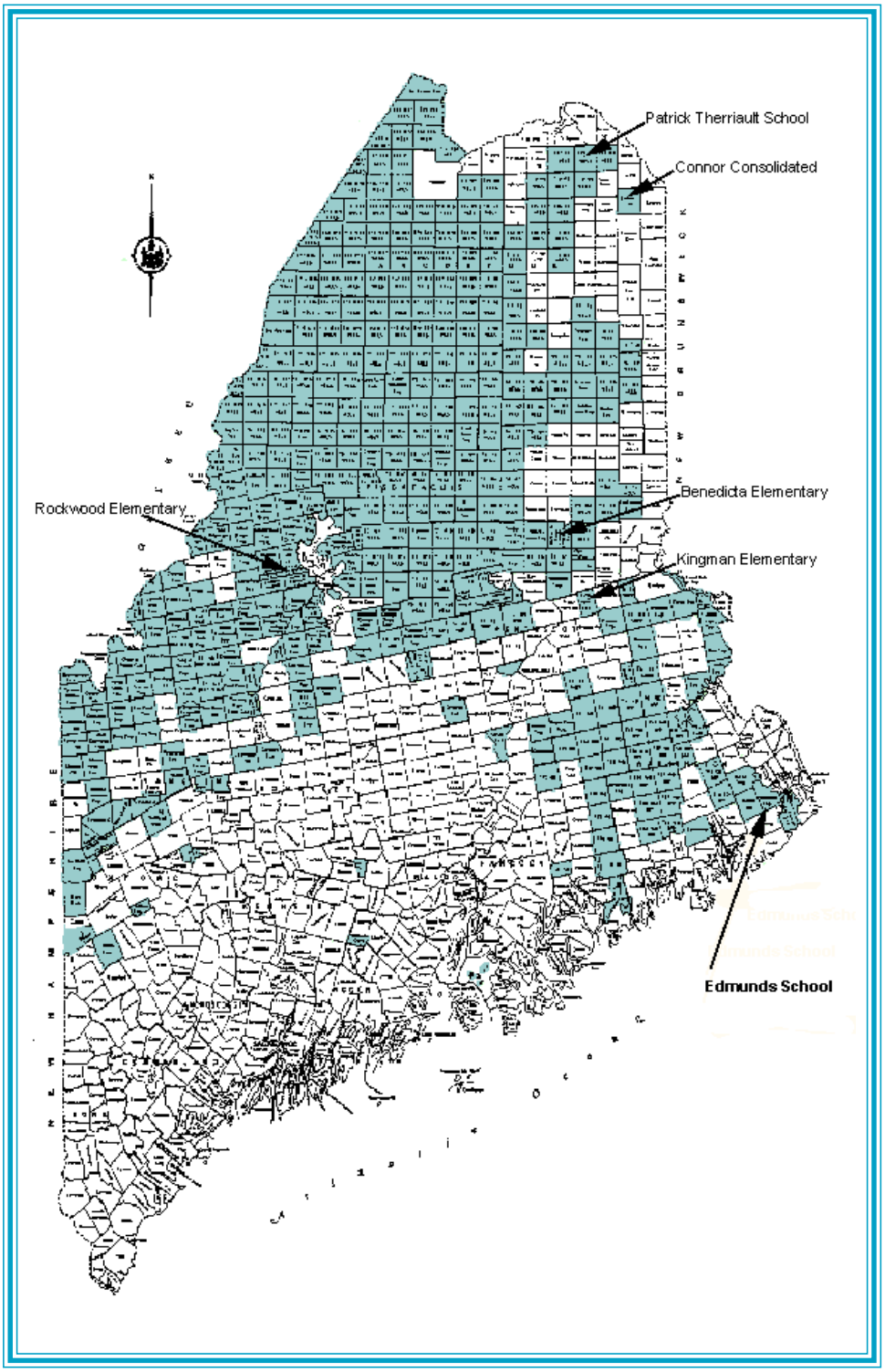
UNORGANIZED TERRITORY



ANNUAL REPORT
FISCAL YEAR 2004

UNORGANIZED TERRITORY
Phone Assistance

State Offices:

Property Tax-This department is responsible for the assessment and collection of all **property taxes** in the Unorganized Territory along with excise tax collections. ***Contact:*** Bob Doiron, Supervisor - Unorganized Territory, Maine Revenue Service, 287-2011.

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

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

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

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

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

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

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

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

STATE OF MAINE
DEPARTMENT OF AUDIT
66 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0066

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

NERIA R. DOUGLASS, JD, CIA
STATE AUDITOR

DOREEN L. SHEIVE
FISCAL ADMINISTRATOR
UNORGANIZED TERRITORY DIVISION

To the Taxpayers of the Unorganized Territory:

This report has been compiled to provide you with audited financial statements and relevant information.

A new current information section has been added to the report. This information is relevant to the current July 1, 2005-June 30, 2006 year.

As the full-time residents of the unorganized territory are aware, I performed an excise tax verification this spring. The result of the verification has not yet been finalized; however, it is apparent that some of you are not registering your vehicles with the proper agents. In many of these cases, we are **not** receiving the excise tax money. It is very important that you use the agents that are designated for your township, or a State of Maine Motor Vehicle branch office. The agent and legal residence codes, as well as Motor Vehicle branch office locations and hours of operation, are listed within this report under the Taxation section. If, for some very important reason you cannot use the assigned agent, please contact the property tax division to discuss the issue with them.

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

I hope you find this report useful and informative. If you should have any questions or concerns, please feel free to contact any one of us who work for you.

Doreen L. Sheive
Fiscal Administrator of the Unorganized Territory

August, 2005

UNORGANIZED TERRITORY ANNUAL REPORT
FISCAL YEAR 2004

TABLE OF CONTENTS

General Information 7

Current Events
- Legislation from the 122nd Legislature that Impacts the Unorganized Territory.... 15
- Analysis of Municipal Cost Components et al; Five Year Comparison 17
- Unorganized Territory Tax District Mill Rate History 18

State Services
- Animal Control 21
  - Dog Recorders for Unorganized Townships..... 22
  - Dog Licensing Locations for the Unorganized Territory 23
  - Animal Control Officers 27
- Education 28
- Fiscal Administrator 30
- Forest Fire Protection 31
- General Assistance 32
- Land Use Regulation (LURC) 36
- Taxation 38
- Township Codes 46
- Bureau of Motor Vehicles Locations..... 50

County Services
- County Data Sheet 53
- Aroostook County 54
- Franklin County 57
- Hancock County 60
- Kennebec County 63
- Oxford County 66
- Penobscot County 69
- Piscataquis County 72
- Somerset County 75
- Washington County 78

Audit Report
- State of Maine Unorganized Territory Education and Services Fund
  Fiscal Year 2004 Annual Financial Report 83

GENERAL INFORMATION

UNORGANIZED TERRITORY TAX DISTRICT

GENERAL INFORMATION

The unorganized territory is presently comprised of the following:

- 9,327,533 acres of land, of which:
  - 7,568,360 acres are in tree growth (for which the unorganized territory does not receive reimbursement from the State of Maine, and,
  - 1,190,564 acres are exempt from property tax.
- There are 419 townships. One hundred twenty nine of these townships have a full-time resident population of 7,843 people. In addition, the 2000 census estimated that there are 9,260 seasonal structures within the unorganized territory, housing approximately 24,075 non-residents.
- There are 75 offshore islands with only one of these islands having a full-time population of four people.
- There are 415 miles of summer roads and 541 miles of winter roads to maintain.
- There is unorganized territory located within twelve of the sixteen counties in the State of Maine. However, municipal type services are only required in nine of these twelve counties.
- In FY04 the municipal type services were contracted at the county level at a cost to the unorganized territory taxpayers of $4.1 million. Education, tax-assessing, planning and zoning, general assistance, forest fire protection, and fiscal administrative services were provided at the state level at an annual cost to the unorganized territory taxpayers of approximately $10.7 million. In addition, the unorganized territory taxpayers paid approximately $2.9 million in county taxes.

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

STATE SERVICES

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

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

Maine Department of Education, Division of School Operations – Serves as the administrative unit responsible for education and related services for the 1,165 students residing in the unorganized territory. Of these 1,165 students, 971 are tuitioned to local school units and 194 students attend the six unorganized territory operated schools located in the unorganized territory.

Maine Department of Audit, Unorganized Territory Division – The Fiscal Administrator of the Unorganized Territory provides information and assistance to the Legislature, the unorganized territory taxpayers, and state and county offices which request funds for providing services in the unorganized territory. The Administrator's primary responsibilities include the review, analysis, and investigation of the budgets and expenditures of all county and state agencies requesting funds from the unorganized territory. This is to ensure a complete and accurate annual analysis. The annual analysis is submitted to the joint standing committee of the Legislature having jurisdiction over taxation and to each legislator and office of the county commissioners having unorganized territory within their districts.

In addition, the Fiscal Administrator drafts and submits the annual Municipal Cost Components legislation in order for taxes to be levied; attends and participates in public hearings on county budgets and legislative hearings relative to the unorganized territory; publishes and distributes an annual financial report to interested taxpayers, legislators and county commissioners; and is Chair of the Commission on Municipal Deorganization.

Maine Department of Conservation, Forest Fire Control Division – Provides first response forest fire protection to the unorganized territory including fire prevention, fire detection, fire suppression, fire planning, and the maintenance of forest fire equipment.

State Services (cont'd)

Maine Department of Health and Human Services, Special Services/Emergency Assistance – Designates and oversees agents who provide general assistance to the unorganized territory citizens.

Maine Department of Conservation, Land Use Regulation Commission – Serves as the planning and zoning board for the unorganized territory and other areas of Maine lacking local governments empowered to exercise land use authority.

Maine Department of Administrative and Financial Services, Revenue Services, Property Tax Division – Responsible for the assessment and collection of property taxes for the 419 townships and numerous coastal islands within the unorganized territory. The Bureau also maintains control of vehicle and boat excise taxes for the unorganized territory.

COUNTY SERVICES

County services such as: road and bridge maintenance and repair, snow removal, structural fire protection, solid waste disposal, polling places, and animal control may, in accordance with Title 30A, MRSA, Chapter 305, be either provided or contracted by the county commissioners in the following counties.

Aroostook
Franklin
Hancock
Kennebec
Oxford
Penobscot
Piscataquis
Somerset
Washington

In the fall of the year, each of the above named counties produces an unorganized territory budget.

NOTE: This budget is separate from the county budget. The law requires that a public hearing on this budget be held at the same time as the county budget hearing. These budgets are submitted to the Fiscal Administrator of the Unorganized Territory for review, analysis, and investigation. They are then included in the legislation and analysis submitted by the Fiscal Administrator to the Legislature for its consideration.

MUNICIPAL COST COMPONENTS LEGISLATION

The Fiscal Administrator of the Unorganized Territory drafts and submits the Municipal Cost Components legislation no later than March 1 of each year. This legislation consists of the budgeted state services minus anticipated revenues such as revenue sharing and the use of the undesignated fund balance. It also consists of the unorganized territory budgeted tax assessment for each of the counties that provide municipal type services.

A public hearing on this legislation is held before the Joint Standing Committee on Taxation. The legislation is then voted on by both houses of the Legislature (a 2/3 vote is required because it is emergency legislation) and signed into law by the Governor.

TAXES

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

The mill rate in the unorganized territory consists of three components. They are:

1. County services budget (specific to the county in which the taxpayer owns property) divided by the county valuation = Mill Rate

2. State services budget (minus budgeted revenue) divided by the entire unorganized territory valuation = Mill Rate (NOTE: This mill rate is consistent for every taxpayer in the unorganized territory)

   A. The above two mill rates are added and rounded up to the nearest ¼ mill = Mill Rate.

3. County Tax (specific to the county in which the taxpayer owns property) divided by the county valuation = Mill Rate.

Numbers 2A and 3 mill rates are added to get the county tax rate for the individual counties in the unorganized territory.

UNORGANIZED TERRITORY COUNTY TOTALS
FISCAL YEAR 2004

REAL ESTATE

COUNTY		VALUATION	TAX RATE		TAX
Aroostook	$	389,125,424	0.00756	$	2,941,788.21
Franklin		128,049,446	0.01021		1,307,384.84
Hancock		94,188,994	0.00597		562,308.29
Kennebec		2,332,830	0.00812		18,942.58
Knox		7,613,525	0.00571		43,473.23
Lincoln		6,285,126	0.00556		34,945.30
Oxford		119,103,260	0.00836		995,703.25
Penobscot		179,542,052	0.00934		1,676,922.77
Piscataquis		424,052,982	0.00757		3,210,081.07
Somerset		417,934,083	0.00782		3,268,244.53
Waldo		632,270	0.00614		3,882.14
Washington		180,199,416	0.00866		1,560,526.94
TOTAL	**$**	**1,949,059,408**		**$**	**15,624,203.15**

PERSONAL PROPERTY

COUNTY		VALUATION	TAX RATE		TAX
Aroostook	$	3,890,992	0.00756	$	29,415.90
Franklin		1,139,140	0.01021		11,630.62
Hancock		599,740	0.00597		3,580.45
Kennebec		284,839	0.00812		2,312.89
Knox		15,500	0.00571		88.51
Lincoln		2,000	0.00556		11.12
Oxford		204,850	0.00836		1,712.55
Penobscot		1,027,015	0.00934		9,592.32
Piscataquis		1,935,233	0.00757		14,649.71
Somerset		11,210,875	0.00782		87,669.04
Waldo		10,000	0.00614		61.40
Washington		1,298,395	0.00866		11,244.10
TOTAL	**$**	**21,618,579**		**$**	**171,968.61**

Total Valuations	**$**	**1,970,677,987.00**
Total Taxes	**$**	**15,918,643.11**

PHOTO BY DOREEN SHEIVE

CURRENT INFORMATION

FIRST REGULAR SESSION OF THE 122ND LEGISLATURE
Legislation that passed with an impact on the unorganized territory

LAW	IMPACT
Chapter 2 of the Public Laws of 2005 – An Act to Increase the State Share of Education Costs, Reduce Property Taxes and Reduce Government Spending at all Levels	Includes unorganized territory under the definition of "Property growth factor" with regard to county assessments.
Chapter 3 of the Private and Special Laws of 2005 – An Act to Change the Name of T8 SD to Fletchers Landing Township	Changes the designation of T8 SD to Fletchers Landing Township.
Chapter 9 of the Private and Special Laws of 2005 – An Act to Establish Municipal Cost Components for Unorganized Territory Services to be Rendered in Fiscal Year 2005-2006	Tax legislation for state level and county services portion of tax assessment for FY05-06.
Chapter 10 of the Resolves of 2005 – Resolve, Authorizing the State Tax Assessor to Convey the Interest of the State in Certain Real Estate in the Unorganized Territory	Authorizes the State Tax Assessor to sell tax lien property.
Chapter 12 of the Public Laws of 2005 – An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2005, June 30, 2006 and June 30, 2007	Appropriates and/or allocates budgeted amounts for unorganized territory agencies. In addition, increased from 10% to 18% that portion of the Land Use Regulation Commission General Fund Appropriation that the unorganized territory taxpayers pay. Also included the cost of "targeted funds" to be paid in addition to regular tuition payments for all unorganized territory students. This increased the cost of education in the unorganized territory by $412,600 in FY06 and $437,356 in FY07.

LAW	IMPACT
Chapter 30 of the Public Laws of 2005 – An Act to Promote Education in the Unorganized Territory	Directs the Commissioner of Education to adopt substantive rules with regard to the closing of a school in the unorganized territory.
Chapter 78 of the Resolves of 2005 – Resolve, Regarding the Town of Cooper	Directs the Town of Cooper to work with the Maine Department of Transportation and the State Planning Office to resolve some of the town's problems and to report back to the Legislature no later than January 15, 2006.
Chapter 107 of the Public Laws of 2005 – an Act to Allow the Maine Land Use Regulation Commission to Assess a Processing Fee for Certain Projects	Authorizes the Director of LURC to assess a processing fee for "extraordinary projects."
Chapter 115 of the Public Laws of 2005 – An Act to Cap Tuition Rates by Schools in the Unorganized Territory	Reduces the amount of tuition that the Town of Dennysville pays to have their children attend the Edmunds Consolidated School. This is a loss of approximately $25,000 in revenue. Thus, the taxpayers of the unorganized territory are funding a portion of the cost of educating Dennysville's children. It will also affect the cost to any other town that may want to tuition their children to an unorganized territory school.
Chapter 125 of the Resolves of 2005 – Resolve, To Study the Cost of the Provision of Certain Governmental Services in the Unorganized Territory	Establishes a commission to study the cost of providing services in the unorganized territory with a report due to the Legislature no later than December 7, 2005.
Chapter 413 of the Public Laws of 2005 – An Act to Provide Relief from the Cost of Rescue Services to Certain Communities	Authorizes the Commissioner of Public Safety to accept money as gifts, bequests and donations to reimburse communities with populations of less than 200 that have no Interstate 95 exit within the town limits for the costs of providing fire, ambulance and other rescue services for accidents that occur on Interstate 95.

ANALYSIS OF MUNICIPAL COST COMPONENTS ET AL
FIVE YEAR COMPARISON ENDED JUNE 30, 2006

		2001/2002	2002/2003	Increase (-)Decrease	2003/2004	Increase (-)Decrease	2004/2005	Increase (-)Decrease	2005-2006	Increase (-)Decrease
Fiscal Administrator		$ 108,207	$ 108,207	0.00%	$ 108,207	0.00%	$ 108,207	0.00%	$ 118,207	$ 9.24%
Education		10,634,540	10,452,001	-1.72%	10,902,895	4.31%	11,107,086	1.87%	11,916,245	7.29%
Forest Fire Service		150,000	150,000	0.00%	150,000	0.00%	150,000	0.00%	160,000	6.67%
General Assistance		76,610	77,610	1.31%	77,610	0.00%	78,750	1.47%	72,250	-8.25%
Assessments		564,874	621,641	10.05%	647,399	4.14%	658,453	1.71%	672,688	2.16%
C.A.M.A.		0	0	0.00%	0	0.00%	173,000	100.00%	0	-100.00%
L.U.R.C.		189,844	197,177	3.86%	185,735	-5.80%	183,295	-1.31%	350,332	91.13%
Total State Agencies		11,724,075	11,606,636	-1.00%	12,071,846	4.01%	12,458,791	3.21%	13,289,722	6.67%
Aroostook	T	491,140	533,069	8.54%	520,020	-2.45%	529,336	1.79%	537,918	1.62%
	S	592,930	626,178	5.61%	643,089	2.70%	658,963	2.47%	676,752	2.70%
Franklin	T	141,278	150,579	6.58%	158,510	5.27%	161,694	2.01%	172,926	6.95%
	S	683,330	590,661	-13.56%	573,099	-2.97%	761,079	32.80%	600,716	-21.07%
Hancock	T	44,554	67,717	51.99%	68,222	0.75%	69,126	1.32%	65,376	-5.42%
	S	64,888	105,824	63.09%	76,808	-27.42%	103,923	35.30%	130,808	25.87%
Kennebec	T	2,870	2,926	1.95%	3,008	2.81%	3,552	18.09%	3,014	-15.15%
	S	7,035	5,694	-19.06%	6,393	12.28%	7,770	21.54%	5,977	-23.08%
Knox	T	8,915	8,840	-0.84%	9,219	4.29%	10,109	9.65%	10,076	-0.33%
	S	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Lincoln	T	5,706	6,992	22.54%	6,685	-4.40%	7,773	16.28%	7,798	0.32%
	S	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Oxford	T	90,067	100,202	11.25%	103,244	3.04%	108,203	4.80%	107,402	-0.74%
	S	322,768	331,888	2.83%	362,248	9.15%	363,481	0.34%	408,363	12.35%
Penobscot	T	173,550	190,761	9.92%	199,371	4.51%	209,490	5.08%	232,744	11.10%
	S	711,564	766,807	7.76%	676,840	-11.73%	722,475	6.74%	722,554	0.01%
Piscataquis	T	717,332	703,434	-1.94%	777,673	10.55%	896,253	15.25%	1,021,062	13.93%
	S	498,654	514,639	3.21%	522,569	1.54%	721,385	38.05%	724,671	0.46%
Somerset	T	523,740	610,495	16.56%	675,929	10.72%	749,202	10.84%	791,928	5.70%
	S	691,182	770,189	11.43%	773,469	0.43%	675,696	-12.64%	840,286	24.36%
Waldo	T	780	933	19.62%	1,052	12.75%	1,370	30.23%	1,560	13.87%
	S	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Washington	T	236,113	320,957	35.93%	351,166	9.41%	362,565	3.25%	369,593	1.94%
	S	336,580	430,162	27.80%	429,889	-0.06%	466,676	8.56%	499,615	7.06%
Total Taxes		2,436,044	2,696,903	10.71%	2,874,099	6.57%	3,108,673	8.16%	3,321,397	6.84%
Total Services		3,908,931	4,142,042	5.96%	4,064,404	-1.87%	4,481,448	10.26%	4,609,742	2.86%
Total County Taxes/Services		6,344,975	6,838,945	7.79%	6,938,503	1.46%	7,590,121	9.39%	7,931,139	4.49%
Total Requirements		18,069,050	18,445,581	2.08%	19,010,349	3.06%	20,048,912	5.46%	21,220,861	5.85%
Overlay		273,219	238,377	-12.75%	228,293	-4.23%	264,696	15.95%		-100.00%
Revenues:										
State Revenue Sharing		210,000	210,000	0.00%	250,000	19.05%	290,000	16.00%	290,000	0.00%
Homestead Reimbursement		100,000	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000	0.00%
Miscellaneous		50,000	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%
Transfer from Surplus		830,940	1,557,443	87.43%	2,400,000	54.10%	2,300,000	-4.17%	2,300,000	0.00%
Educational-Trust		110,000	110,000	0.00%	60,000	-45.45%	100,000	66.67%	100,000	0.00%
-Tuition, etc.		220,000	320,000	45.45%	280,000	-12.50%	255,000	-8.93%	255,000	0.00%
-Teachers' Retirement		191,500	191,500	0.00%	180,000	-6.01%	200,000	11.11%	200,000	0.00%
Total Deductions		1,712,440	2,538,943	48.26%	3,320,000	30.76%	3,295,000	-0.75%	3,295,000	0.00%
Tax Commitment		$ 16,629,830	$ 16,145,016	-2.92%	$ 15,918,642	-1.40%	$ 17,018,608	6.91%	$ 17,925,861	$ 5.33%

UNORGANIZED TERRITORY TAX DISTRICT
MILL RATE HISTORY

COUNTY	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	**2005**	**% change prior yr**	**16 year avg**
Aroostook	0.00902	0.0079	0.00777	0.00953	0.00885	0.00844	0.00733	0.00681	0.00602	0.00707	0.0082	0.00856	0.00788	0.00756	0.00754	**0.00754**	**0.00%**	0.00788
Franklin	0.01099	0.00893	0.01043	0.01065	0.01006	0.01028	0.0088	0.00901	0.00802	0.00958	0.01262	0.01273	0.01126	0.01021	0.01117	**0.01024**	**-8.33%**	0.01031
Hancock	0.00685	0.00576	0.00601	0.01082	0.00834	0.00807	0.00553	0.00553	0.00497	0.00595	0.00663	0.00674	0.00673	0.00597	0.00620	**0.00666**	7.42%	0.00667
Kennebec	0.00717	0.00591	0.00637	0.00735	0.00677	0.00671	0.00631	0.00622	0.00563	0.00835	0.01171	0.00999	0.00809	0.00812	0.00884	**0.00816**	**-7.69%**	0.00761
Knox	0.00784	0.0067	0.00699	0.0079	0.00755	0.00765	0.00649	0.00605	0.0051	0.00575	0.00681	0.00717	0.00638	0.00571	0.00574	**0.00592**	**3.14%**	0.00661
Lincoln	0.00733	0.00619	0.0065	0.00749	0.00688	0.00684	0.00579	0.00557	0.00471	0.00554	0.00655	0.00691	0.00638	0.00556	0.00557	**0.00585**	**5.03%**	0.00623
Oxford	0.01001	0.00897	0.00909	0.00981	0.00905	0.01076	0.0085	0.00825	0.00777	0.00762	0.00918	0.00958	0.0089	0.00836	0.00805	**0.00853**	**5.96%**	0.00890
Penobscot	0.00866	0.00872	0.00936	0.01257	0.01194	0.01014	0.00919	0.00833	0.00865	0.00962	0.01066	0.01107	0.01061	0.00934	0.00962	**0.00969**	**0.73%**	0.00989
Piscataquis	0.00909	0.00811	0.0083	0.00916	0.0082	0.00777	0.00677	0.00668	0.00615	0.00702	0.00813	0.0088	0.00797	0.00757	0.00798	**0.00841**	**5.39%**	0.00788
Somerset	0.00867	0.00769	0.00794	0.00926	0.00862	0.0084	0.00757	0.00707	0.00653	0.00717	0.00873	0.00887	0.00825	0.00782	0.00765	**0.0078**	**1.96%**	0.00800
Waldo	0.00884	0.00635	0.00676	0.00784	0.00737	0.00733	0.0064	0.00596	0.00485	0.0058	0.00666	0.0073	0.00676	0.00614	0.00637	**0.00692**	**8.63%**	0.00673
Washington	0.01093	0.01033	0.01025	0.01105	0.01049	0.01022	0.00909	0.00859	0.00809	0.00936	0.00906	0.0092	0.00939	0.00866	0.00894	**0.00919**	**2.80%**	0.00955

STATE SERVICES

ANIMAL CONTROL IN THE UNORGANIZED TERRITORY

CONTACT: Maine Department of Agriculture
Food & Rural Resources, Division of Regulations
Animal Welfare Unit
AMHI Complex, Deering Building
90 Blossom Lane
28 State House Station
Augusta, ME 04333-0028
Phone: (207) 287-3846

Dog Licensing: *Licensing determines ownership and compliance with mandatory rabies immunizations. Licensing protects the stray dog and provides them with food and shelter for six days before they are allowed to be adopted and eight days before they can be euthanized, if that is recommended. After the required holding period of six days, ownership of the stray dog is vested in the animal shelter.*

Each owner or keeper of a dog or wolf hybrid at the age of six months or more, on or before January 1st of each year, shall obtain a license from the dog recorder in the unorganized territory where the dog or wolf hybrid is kept or, in the absence of a duly authorized dog recorder, from a dog recorder in the nearest municipality or unorganized territory in the same county where the dog or wolf hybrid is kept.

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

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

Licensing fees- $6.00 for spayed/neutered dogs
$10.00 for unaltered dogs
$15.00 late fee

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

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

DOG RECORDERS FOR UNORGANIZED TOWNSHIPS

ARGYLE

Town of Old Town
150 Brunswick St.
Old Town 04468

(207) 827-3962
County: ***Penobscot***

EDMUNDS

Roberta Seeley
RR1, Box 53
Dennysville 04628

(207) 726-4674
County: ***Washington***

GREENFIELD

Town of Old Town
150 Brunswick St.
Old Town 04468

(207) 827-3962
County: ***Penobscot***

KINGMAN

Denise Worster
General Delivery, Rt. 170
Kingman 04451

(207) 765-3343
County: ***Penobscot***

LEXINGTON

Diane Emery
HCR 68 Box 445, Long Falls Dam Road
North New Portland 04961

(207) 628-3081
County: ***Somerset***

MILTON

Vern Maxfield
P.O. Box 317, Monk Avenue
Bryant Pond 04219

(207) 665-2668
County: ***Oxford***

ROCKWOOD

Kristin McDonough
P.O. Box 183
Rockwood 04478

(207) 534-7539
County: ***Somerset***

DOG LICENSING LOCATIONS
FOR THE UNORGANIZED TERRITORY

AROOSTOOK COUNTY

Township	***Licensing Location***	***Tax Collector Phone***
BENEDICTA	SHERMAN	365-4260
CONNOR	CARIBOU	493-3324
CROSS LAKE	SAINT AGATHA	543-7305
E TOWNSHIP	BLAINE	425-9847
SILVER RIDGE	SHERMAN	365-4260
T10 R4 (SQUAPAN)	CARIBOU	493-3324
T14 R15 WELS	ALLAGASH	398-3198
T14 R16 WELS	ALLAGASH	398-3198
T15 R15 WELS	ALLAGASH	398-3198
T15 R6 WELS	WINTERVILLE PLT	444-6460
T16 R4 WELS (BIG MADAWASKA –PART OF)	CARIBOU	493-3324
T16 R4 WELS (BIG MADAWASKA – PART OF)	STOCKHOLM	896-5659
T16 R5 WELS (SQUARE LAKE)	STOCKHOLM	896-5659
T17 R4 WELS (SINCLAIR)	SAINT AGATHA	543-7305
T20 R11&12 WELS (BIG TWENTY PART OF)	ALLAGASH	398-3198
T20 R11&12 WELS (BIG TWENTY PART OF)	FORT KENT	834-3136
T9 R5 WELS (SWETT FARM)	PATTEN	528-2215
TA R2 WELS	LINNEUS	532-6182
TA R5 WELS (MOLUNKUS)	MATTAWAMKEAG	736-2464

FRANKLIN COUNTY

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

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

DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORY

HANCOCK COUNTY

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

KENNEBEC COUNTY

UNITY TOWNSHIP	UNITY	948-3763

LINCOLN COUNTY

MUSCONGUS ISLAND (LOUDS)	BRISTOL	563-6180

OXFORD COUNTY

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

PENOBSCOT COUNTY

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

**** DOG RECORDERS (see chart on page22 for list of addresses)***

DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORY

PENOBSCOT COUNTY (cont'd)

Township	*Licensing Location*	*Tax Collector Phone*
T1 R7 WELS (GRINDSTONE)	MEDWAY	746-9531
T1 & T2 R8 WELS (MILLINOCKET LAKE)	MILLINOCKET	723-7006
T2 R1 ND (GRAND FALLS)	BURLINGTON	732-3985
T2 R6 WELS (HERSEYTOWN)	SHERMAN	365-4260
T2 R7 WELS (SOLDIERTOWN)	MEDWAY	746-9531
T5 R7 WELS (UPPER SHIN POND)	PATTEN	528-2215
T6 R8 WELS	PATTEN	528-2215
TA R8&9 WELS (LONG A, W SEBOIS)	MILLINOCKET	723-7006

PISCATAQUIS COUNTY

BARNARD	BROWNVILLE	965-8639
BLANCHARD	MONSON	997-3641
ELLIOTTSVILLE	WILLIMANTIC	997-2073
HARFORD'S POINT	GREENVILLE	695-2421
ORNEVILLE	MILO	943-2202
T1 R9 WELS	MILLINOCKET	723-7006
T2 R6 BKP EKR (BIG MOOSE)	GREENVILLE	695-2421
T3 R15 WELS (NORTHEAST CARRY)	GREENVILLE	695-2421
T3 R5 BKP WKR (MOOSEHEAD JUNCTION)	GREENVILLE	695-2421
T4 R9 WELS	BROWNVILLE	965-8639
T5 R13 WELS (CHESUNCOOK)	GREENVILLE	695-2421
T5 R9 NWP	BROWNVILLE	965-8639
T6 R8 NWP (WILLIAMSBURG)	BROWNVILLE	965-8639
T6 R9 NWP (KATAHDIN IRON)	BROWNVILLE	965-8639
T7 R9 WELS	BROWNVILLE	965-8639
TA R13 WELS (FRENCHTOWN)	GREENVILLE	695-2421
TA R14 WELS (LILY BAY)	GREENVILLE	695-2421

SOMERSET COUNTY

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

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

DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORY

WASHINGTON COUNTY

Township	***Licensing Location***	***Tax Collector Phone***
BROOKTON	DANFORTH	448-2321
CENTERVILLE	EAST MACHIAS	255-8598
*EDMUNDS	EDMUNDS	726-4674
*MARION	EDMUNDS	726-4674
T1 R3 TS (LAMBERT LAKE)	VANCEBORO	788-3885
T10 R3 NBPP (FOREST CITY)	DANFORTH	448-2321
T14 ED (PLANTATION 14)	EAST MACHIAS	255-8598
T18 ED	EAST MACHIAS	255-8598
T18 MD	WESLEY	255-8859
T19 ED	EAST MACHIAS	255-8598
T21 ED (PLANTATION 21)	PRINCETON	796-2744
T26 ED	WESLEY	255-8859
T29 MD (DEVEREAUX)	GREAT POND	584-5860
T30 MD	WESLEY	255-8859
T31 MD (DAY BLOCK)	WESLEY	255-8859
T5 ND	GRAND LAKE STR.	796-2001
T6 ND	GRAND LAKE STR.	796-2001
T7 R2 NBPP (KOSSUTH)	TOPSFIELD	796-5157
TRESCOTT	WHITING	733-2027

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

ANIMAL CONTROL OFFICERS

AROOSTOOK COUNTY:	Aroostook County Sheriff's Department	(800) 432-7842
	• Non-emergency number	532-3471
	David Sokolich, Public Works Director	493-3318
FRANKLIN COUNTY:	Franklin County Sheriff's Department	(800) 492-0120
	• Non-emergency number	778-2680
	Julie Magoon, County Clerk	778-6614
	Franklin County Animal Shelter	778-2638
HANCOCK COUNTY:	Ken Monroe (ACO)	422-3124
	Ray A. Bickford, Jr., County Clerk	667-9542
KENNEBEC COUNTY:	Kennebec County Sheriff's Department	(800) 498-1930
	• Non-emergency number	623-3614
	Robert Devlin, County Administrator	622-0971
OXFORD COUNTY:	Oxford County Sheriff's Department	(800) 733-1421
	• Non-emergency number	743-9554
	Danny Paine (ACO)	674-2592
	Carole G. Mahoney, County Clerk	743-6359
PENOBSCOT COUNTY:	Don Madden, Road Agent	942-8566
	Penobscot County Regional Dispatch	942-8566
	• After business hours	945-4636
PISCATAQUIS COUNTY:	Ione Wilson (ACO), Carries Animal Shelter	924-0137
	Michael Henderson, County Manager	564-2161
SOMERSET COUNTY:	Somerset County Sheriff's Department	(800) 452-1933
	• Non-emergency number	474-9591
	Kent Stevens (ACO)	431-3641
	Robin Weeks, County Clerk	474-9861
WASHINGTON COUNTY:	Washington County Sheriff's Department	255-4422
	Lester Seeley (ACO)	726-4689
	Dean Preston, Unorganized Territory Supervisor	255-8919

EDUCATION IN THE UNORGANIZED TERRITORY

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

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

The officials and statistics are as follows:

Richard Moreau is the Director of the Division. The administrative staff consists of Mary Hamlin, Business Manager; Brenda Gross, Secretary; and an Account Clerk I. The Division is responsible for six unorganized territory operated schools, namely:

Edmunds Consolidated School
1 Harrison Road
Dennysville 04628
Telephone: (207) 726-4478
Fax: (207) 726-0932
Principal: Deborah Wood
Enrollment: 77 (Pre-K - Eighth grade)

Patrick Therriault School
425 Martin Rd., PO Box 62
Sinclair 04779
Telephone: (207) 543-7553
Fax: (207) 543-7570
Principal: Steven Anderson
Enrollment: 23 (Pre-K- Sixth grade)

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

Connor Consolidated School
1581 Van Buren Road
Connor Township 04736
Telephone: (207) 496-4521
Fax: (207) 496-0012
Principal: Steven Anderson
Enrollment: 45 (Pre-K- Sixth grade)

Kingman Elementary School
25 Park Street
Kingman 04451
Telephone: (207) 765-2500
Fax: (207) 765-2008
Principal: Shelley Lane
Enrollment: 19 (Pre-K - Fifth grade)

Rockwood Elementary School
3636 Rockwood Road
Rockwood 04478
Telephone: (207) 534-7779
Fax: (207) 534-7779
Principal: William Folsom
Enrollment: 12 (Pre-K - Fourth grade)

The staff necessary to operate these six schools consists of: four principals, 22 teachers, ten teacher-aides, eight janitor/bus drivers, one bus driver, six cooks, and five Clerk Typists. In addition, the staff includes nine bus drivers who transport unorganized territory tuition students to local educational agencies and one Education Specialist III, who serves as the Special Services Coordinator for all unorganized territory students.

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

Tuition students, numbering 971 (elementary and secondary), are transported to 53 different local educational agencies within proximity of their residences.

The division is responsible for its own payroll and personnel records as well as for processing all expenditures involved in education in the Unorganized Territory system.

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

Sara Albert	T3 & T4 Indian Purchase, T1 R8 WELS, TA R7 WELS, TA R8 WELS (all in ***Penobscot County***); T1 R9 WELS (in ***Piscataquis County***)
Steven Anderson	All unorganized territory north of T10 R4 (Squapan), including Connor, Sinclair, T16 R4 WELS, Cross Lake, T17 R3 WELS, T14 R6 WELS (all in ***Aroostook County***)
Regina Campbell	T2 R1 BKP WKR (Lexington) (in ***Somerset County***)
Quenten Clark	Coburn Gore, T2 R6 WBKP (Chain of Ponds), T2 R3 WBKP (Lang), Freeman, Salem, T4 R3 BKP WKR (Wyman), T2 R5 WBKP (Alder Stream), Madrid (all in ***Franklin County***); T4 R3 WBKP (Lower Cupsuptic) (in ***Oxford County***)
Michael Cyr	Greenfield (in ***Penobscot County***)
Shelley Lane	T1 R3 TS (Lambert Lake), Brookton (in ***Washington County***); Kingman, Prentiss, T2 R7 WELS, T5 R7 WELS, Herseytown (all in ***Penobscot County***); Molunkus, T2 R4, Benedicta, Silver Ridge (all in ***Aroostook County***)
David Murphy	Albany, Milton, Mason, Township C (all in ***Oxford County***)
Matthew Oliver	Argyle (in ***Penobscot County***)
David Walker	T6 R8 NWP (Williamsburg), Orneville (in ***Piscataquis County***)
Kenneth Smith	Concord, T2 R4 BKP EKR (East Moxie), T2 R5 BKP EKR (Squaretown), Misery Gore (all in ***Somerset County***)
Deborah Wood	Edmunds, Marion, Plantation 14, Plantation 21, T31 MD (Day Block), Trescott (all in ***Washington County***)

FISCAL ADMINISTRATOR
OF THE UNORGANIZED TERRITORY

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

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

The primary responsibilities of the Fiscal Administrator include the review, analysis, and investigation of budgets and expenditures of all county and state agencies requesting funds from the unorganized territory. This is to ensure the completeness and accuracy of the annual analysis submitted to the joint standing committee of the Legislature having jurisdiction over taxation, and to each legislator and office of the county commissioners having unorganized territory in their district.

In addition, the Fiscal Administrator drafts and submits the annual Municipal Cost Components legislation in order for taxes to be levied; attends and participates in public hearings on county budgets and legislative hearings relative to the unorganized territory; ensures that an annual audit of the unorganized territory fund at the state level is performed; and publishes and distributes an annual financial report to interested taxpayers, legislators, and county commissioners.

The Fiscal Administrator also serves as Chair of the Commission on Municipal Deorganization. The Commission was established to assist, review, recommend, and comment on deorganization procedures as established in Title 30-A, M.R.S.A., Chapter 302. The commission membership consists of the Commissioner of Education or designee, the Fiscal Administrator of the Unorganized Territory or designee, the State Tax Assessor or designee, the Director of the Maine Land Use Regulation Commission or designee, and the county commissioner whose district includes the municipality which is considering deorganization.

FOREST FIRE PROTECTION
IN THE UNORGANIZED TERRITORY

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

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

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

In 2004, 52 forest fires occurred in the unorganized territory from the following causes:

Campfires - 9
Children - 1
Debris Burning - 6
Incendiary - 3
Lightning -10
Machine Use -14
Smoking – 2
Miscellaneous - 7

GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

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

Pursuant to Title 22, M.R.S.A., §4312, residents of the unorganized territory shall be eligible for general assistance in the same manner as residents of a municipality. Either through individual agents or surrounding municipalities, a program is provided whereby residents of the unorganized territory may be deemed eligible to receive assistance for basic necessities which include food, clothing, shelter, fuel, electricity, non-elective medical services as recommended by a physician, non-prescription drugs, telephone service when it is necessary for medical reasons, and any other commodity or service determined to be essential. These services are provided on a 30-day renewable basis.

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

AGENT/MUNICIPALITY	TOWNSHIP
Joyce Hoyt (743-9848) 33 Hill St. South Paris 04281	Milton (in ***Oxford County***)
Rae Ann Oakes (255-3171) PO Box 251 East Machias 04630	Edmunds, Marion, Trescott, T14 ED (Plantation 14) (in ***Washington County***)
Marie Picard (543-6233 or 543-6117) PO Box 58 Sinclair 04779	T16 R4 WELS (Big Madawaska), T17 R4 WELS (Sinclair, Long Lake Shore), Cross Lake (in ***Aroostook County***)
Elsie Polk-Cunningham (796-2202) PO Box 841 Princeton 04668	T21 ED (Plantation 21) (in ***Washington County***)
Jacquelyn Roach (465-9983) 3 Rosewood Green Lane, Unit #5 Oakland 04963	Benedicta, Silver Ridge, TA R5 WELS (Molunkus) (in ***Aroostook County***); Argyle, Greenfield, Kingman, Prentiss, T2 R6 WELS (Herseytown) (in ***Penobscot County***)

AGENT/MUNICIPALITY	TOWNSHIP
Midge Silvio (928-2806 or 928-2155) PO Box 68 Stoneham 04231	Albany, Mason (in ***Oxford County***)
Frances Speed (327-2244) PO Box 288 Bradford 04410	Orneville (in ***Piscataquis County***)
Joyce Brackett (448-2415) PO Box 92 Danforth 04424	Brookton **(**in ***Washington County***)
Geraldine Moore (483-2844) PO Box 24 Columbia Falls 04623	Raker's Center at the Columbia Town Hall in Columbia (in ***Washington County***)
Ashland 435-2311	T10 R4 WELS (Squapan) (in ***Aroostook County***)
Bingham 672-5519	Concord (in ***Somerset County***)
Blaine 425-2611	E Township (in ***Aroostook County***)
Brownville 965-2561	Ebeemee, T6 R8 NWP (Williamsburg) (in ***Piscataquis County***)
Burlington 732-3985	T2 R1 ND (Grand Falls) (in ***Penobscot County***)
Caribou 493-3324	Connor (in ***Aroostook County***)
Columbia Falls 483-4067	Centerville (in ***Washington County***)
Ellsworth 667-2563	Fletchers Landing (in ***Hancock County***)

AGENT/MUNICIPALITY	TOWNSHIP
Eustis 246-4401	T4 R3 BKP WKR (Wyman) (in ***Franklin County***)
Gilead 836-2115	Perkins (in ***Franklin County***); TA R1 (Riley) (in ***Oxford County***)
Greenville 695-2421	T1 & T2 R1 NBKP (Rockwood Strip) (in ***Somerset County***); T3 R5 BKP EKR (Moosehead Junction) (in ***Piscataquis County***)
Jackman 668-2111	T3 R1 NBKP (Long Pond), T1 & T2 R1 NBKP (Rockwood Strip) (in ***Somerset County***)
Linneus 532-6182	TA R2 WELS (in ***Aroostook County***)
Medway 746-9531	T1 R7 WELS (Grindstone) T2 R7 WELS (Soldiertown) (in ***Penobscot County***)
Millinocket 723-7000	TA R7 WELS (Dolby Pond), T3 Indian Purchase (includes Smith Pond), T4 Indian Purchase (includes South Twin Lake) (in ***Penobscot County***); T1 R9 WELS (Ambejejus Lake) (in ***Piscataquis County***)
Monson 997-3641	Blanchard, Elliottsville (in ***Piscataquis County***)
New Portland 628-4441	T2 R1 BKP WKR (Lexington) (in ***Somerset County***)
Phillips 639-3561	Freeman, Salem, Madrid (in ***Franklin County***)
Springfield 738-2176	T1 R7 NWP (Mattamiscontis) (in ***Penobscot County***)

AGENT/MUNICIPALITY	TOWNSHIP
Stockholm 896-5659	T16 R4 WELS (Big Madawaska) (in ***Aroostook County***)
Topsfield 796-5157	T1 R3 TS (Lambert Lake) (in ***Washington County***)
Unity 948-3763	Unity Twp (in ***Kennebec County***)
Van Buren 868-2886	T17 R3 WELS (in ***Aroostook County***)
Wilton 645-4961	Washington (in ***Franklin County***)

LAND USE REGULATION COMMISSION

CONTACT: Catherine Carroll, Director
Maine Department of Conservation
Land Use Regulation Commission
22 State House Station
18 Elkins Lane
Augusta, ME 04333-0022
Phone - (207) 287-2631
Fax - (207) 287-7439

The Maine Land Use Regulation Commission (LURC) was established in 1971 to serve as the planning and zoning board for the state's unorganized townships that have no form of local government; for plantations, which have limited local government but have chosen not to administer local land use controls; and for some towns that choose not to administer such controls at the local level despite having the option to do so. The Commission is responsible for promoting public health, safety and general welfare by encouraging the appropriate well-planned use of the resources within its jurisdiction and by guiding land use activities.

The Commission's responsibilities include preparing a comprehensive land use plan for its jurisdiction; preparing land use standards for each zoning district; reviewing applications for development; and enforcing compliance with these standards.

Locations of Land Use Regulation Commission offices:

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

Cherryfield Regional Office 546-4405
7 Campbell Hill, PO Box 269
Cherryfield 04622-0269
*Serving **Hancock, Kennebec, Sagadahoc, and Washington Counties, and Maine's Coastal Islands** in LURC jurisdiction.*

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

East Millinocket Regional Office 746-2244
191 Main St.
East Millinocket 04430
*Serving **Penobscot, a portion of Piscataquis, and southern Aroostook Counties.***

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

Rangeley Regional Office 864-5064
2352 Main St., PO Box 887
Rangeley 04970-0887
*Serving **Franklin and Oxford Counties.***

The Maine Land Use Regulation Commission is governed by a seven-member independent decision-making body, with members appointed by the Governor, subject to review by the Joint Standing Committee on Agriculture, Conservation and Forestry, and approval by the Legislature. Two members must be residents of the Commission's jurisdiction. Commissioners serve four-year staggered terms. The current Commissioners are: E. Bart Harvey, Chair, Gwen Hilton, Rebecca Kurtz, Edward B. Laverty, Carol A. Murtaugh, James A. Nadeau and Stephen W. Wight.

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

In Fiscal Year 2003-2004 the Commission adopted a lake concept plan for Brassua Lake; redrafted land use guidance maps for the Rangeley region (Franklin and Oxford counties), Monhegan Isle Plantation, and Large and Little Green Island to reflect the National Wetlands Inventory wetlands onto 7.5 minute USGS map series. 1238 permit applications were accepted for processing, and 1243 permit applications were processed. There were 165 permit applications pending at the end of the Fiscal Year. Compliance staff made over 1500 site inspections, including 650 public assistance visits, and resolved 79 enforcement cases. Rulemaking included changes to subdivision and development rules; changes to establishing expansion limits for nonconforming structures; clarifying criteria for granting disability variances providing for minor home occupations without a permit; providing for certain trail signs without a permit; setting building height limitations in coastal shoreland areas; expanding the use of handicap waivers to expansion limits for structures; clarifying the criteria for permit expirations; providing for truck/equipment storage and maple sugaring operations in management districts; increasing the allowable size of sporting camps in certain zones.

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

- *Subdividing in the Wildlands of Maine*
- *Comprehensive Land Use Plan for the Unorganized Areas of the State of Maine, 1997*
- *Statutes Administered by LURC*
- *Land Use Districts and Standards*
- *A Guide to Creative Site Planning in the Unorganized Areas of Maine*
- *Erosion Control on Logging Jobs*
- *Prospective Zoning for the Rangeley Lakes Region*
- *Guidance Document on Lake Concept Plans*
- *Clarifying the Rezoning Criterion of "Demonstrated Need"*

For further information, please visit the LURC website at www.maine.gov/doc/lurc

TAXATION IN THE UNORGANIZED TERRITORY
PROPERTY TAX DIVISION

CONTACT: Bob Doiron
Supervisor, Unorganized Territory Property Tax Division
Maine Revenue Services
14 Edison Drive
PO Box 9106
Augusta, ME 04332-9106
Phone - (207) 287-2011
Fax - (207) 287-6396

Maine Revenue Services, Property Tax Division is responsible for the assessment and collection of all property taxes within the Unorganized Territory Tax District.

The Service also maintains control of vehicle and boat excise taxes for the unorganized territory. It appoints agents/municipalities as excise tax collectors for specific townships, although unorganized territory taxpayers may pay their excise taxes at a Motor Vehicle branch office.*

> ***Paying your vehicle/boat excise taxes to an authorized collector in your area is very important. Since your mailing address may differ from your residence, you should make the collector aware of your local residency so that the excise tax is attributed to your township. It is your responsibility to check the Legal Residence Code on your vehicle registration with the Legal residence code of your township. (Please see pages 46-49.)***

The county in which the unorganized territory is located ultimately receives the excise tax revenue. County officials, at budget time, allocate this revenue to decrease the tax commitment in the unorganized territory, thereby reducing your property taxes. If excise tax funds are mistakenly entered, they may not be given to the county and, therefore, not attributed to the unorganized territory. The excise taxes collected and transferred to the counties for Fiscal Year 2004 was $874,591.54.

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

AROOSTOOK COUNTY

COLLECTOR	TOWNSHIP*
Tax Collector (435-2311) Town of Ashland 17 Bridgham Street, PO Box 910 Ashland 04732-0910	T10 R4 WELS (Squapan), T11 R4 WELS, T11 R14 WELS (Clayton Lake), T13 R10 WELS, T11 R13 WELS
Tax Collector (425-9847) Town of Blaine 52 Military Street, PO Box 190 Blaine 04734-0190	E Township (E R2), TC R2 WELS, TD R2 WELS (Cox Patent), T9 R3 WELS
Tax Collector (493-3324) City of Caribou 25 High Street Caribou 04736-2710	Connor

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

AROOSTOOK COUNTY (cont'd)

COLLECTOR	TOWNSHIP*
Tax Collector (834-3136) Town of Fort Kent 416 West Main Street Fort Kent 04743	T14 R15 WELS, T15 R15 WELS, T14 R16 WELS, T20 R11 & 12 WELS (Big Twenty), T18 R13 WELS, T12 R12 WELS, T19 R11 WELS
Tax Collector (736-2464) Town of Mattawamkeag 327 Main Street, PO Box 260 Mattawamkeag 04459-0260	TA R5 WELS (Molunkus), T1 R4 WELS (N. ½ Upper Molunkus & S. ½ North Yarmouth Academy Grant)
Tax Collector (834-4004) Town of New Canada 1809 Caribou Road New Canada 04743	Cross Lake, T16 R5 WELS (Square Lake)
Tax Collector (528-2215) Town of Patten 21 Katahdin Street, PO Box 260 Patten 04765	T9 R5 WELS (Swett Farm)
Tax Collector (543-7305) Town of St. Agatha 419 Main Street, PO Box 110 St. Agatha 04772-0110	T17 R4 WELS (Sinclair)
Tax Collector (365-4260) Town of Sherman 36 School Street, PO Box 96 Sherman Mills 04776-0096	Benedicta, Silver Ridge, T4 R3 WELS, T1 R5 WELS, TA R2 WELS
Tax Collector (896-5659) Town of Stockholm School Street, PO Box 10 Stockholm 04783-0010	T16 R4 WELS (Big Madawaska), T17 R3 WELS
Tax Collector (444-6460) Town of Winterville Plantation RR 1, Box 2280-24 Quimby 04739	T14 R6 WELS, T14 R8 WELS, T15 R6 WELS

FRANKLIN COUNTY

Tax Collector (246-4401) Town of Eustis 88 Main Street, PO Box 350 Stratton 04982-0350	T1 R5 WBKP (Jim Pond), T4 R3 BKP WKR (Wyman), Gore North of T2 & T3 R6 WBKP (Coburn Gore), T3 R5 WBKP (Seven Ponds), T2 R6 WBKP (Chain of Ponds), T2 R5 WBKP (Alder Stream), T1 R6 WBKP (Kibby)

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

FRANKLIN COUNTY (cont'd)

COLLECTOR	TOWNSHIP*
Steven Weiner (639-5326) 1162 Rangeley Road, PO Box 330 Phillips 04966-0330	Madrid
Tax Collector (265-4637) Town of Kingfield 38 School Street Kingfield 04947-4214	Salem
Tax Collector (864-3326) Town of Rangeley 15 School Street, PO Box 1070 Rangeley 04970-1070	T3 R3 WELS (Davis), T2 R3 WELS (Lang), T3 R4 WELS (Stetsontown)
Tax Collector (684-4002) Town of Strong 14 South Main Street, PO Box 263 Strong 04983-0263	Freeman
Tax Collector (585-2348) Town of Weld 23 Mill Street, PO Box 87 Weld 04285-0087	Perkins
Tax Collector (645-4961) Town of Wilton 158 Weld Road, PO Box 541 Wilton 04294-0541	Washington

HANCOCK COUNTY

Tax Collector (732-3985) Town of Burlington PO Box 70 Burlington 04417-0070	T3 ND
Tax Collector (584-5860) Town of Great Pond 1235 Great Pond Road, PO Box 27 Aurora 04408-0027	T22 MD, T28 MD, T32 MD, T34 MD, T39 MD, T41 MD
Hancock County Treasurer (667-8272) Hancock County Court House 50 State Street, Suite 8 Ellsworth 04605	Fletchers Landing (Formerly T8 SD)

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

HANCOCK COUNTY (cont'd)

COLLECTOR	TOWNSHIP*
Tax Collector (546-7209) Town of Steuben 294 US Rt. 1 Steuben 04680	T7 SD, T9 SD, T10 SD, All Islands

KENNEBEC COUNTY

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

LINCOLN COUNTY

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

OXFORD COUNTY

Tax Collector (392-3302) Town of Andover 17 Stillman Road, PO Box 219 Andover 04216-0219	Andover North Surplus, Andover West Surplus, C Surplus, Township C, T4 R1 WBKP (Richardsontown)
Tax Collector (824-2669) Town of Bethel 19 Main Street, PO Box 1660 Bethel 04217-1660	Albany, Mason
Tax Collector (824-3123) Town of Newry 422 Bear River Road Newry 04261	TA R1 (Riley), TA R2 (Grafton)
Tax Collector (864-3326) Town of Rangeley 15 School Street, PO Box 1070 Rangeley 04970-1070	T4 R3 WBKP (Lower Cupsuptic), T4 R4 WBKP (Upper Cupsuptic), T5 R4 WBKP (Lynchtown), T4 R2 WBKP (Adamstown), T5 R3 WBKP (Parkertown)

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

OXFORD COUNTY (cont'd)

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

PENOBSCOT COUNTY

Denise Worster (765-3343) General Delivery, Rt. 170 Kingman 04451	Kingman
Tax Collector (732-3985) Town of Burlington PO Box 70 Burlington 04417-0070	T2 R1 ND (Grand Falls), T1 ND (Summit), T3 R1 NBPP
Tax Collector (732-3513) Town of Howland 8 Main Street, PO Box 386 Howland 04448-0386	T1 R7 NWP (Mattamiscontis)
Tax Collector (746-9531) Town of Medway School Street, HC 86 Box 320 Medway 04460-9512	T1 R6 WELS, T1 R7 WELS (Grindstone), T2 R7 WELS (Soldiertown)
Tax Collector (723-7006) Town of Millinocket 197 Penobscot Avenue Millinocket 04462-1430	T3 Indian Purchase, T4 Indian Purchase, T3 R9 NWP, T1 R8 & T2 R8 WELS (Millinocket Lake), TA R8 & 9 (Long A, Seboris), TA R7 WELS, Hopkins Academy Grant, T2 R9 NWP, T3 R8 WELS, T2 R8 NWP
Tax Collector (827-3962) City of Old Town 150 North Brunswick Street Old Town 04468	Argyle, Greenfield
Tax Collector (528-2215) Town of Patten 21 Katahdin Street, PO Box 260 Patten 04765	T5 R7 WELS (Upper Shin Pond), T6 R7 WELS, T6 R8 WELS
Tax Collector (365-4260) Town of Sherman 36 School Street, PO Box 96 Sherman Mills 04776-0096	T2 R6 WELS (Herseytown)

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

PENOBSCOT COUNTY (cont'd)

COLLECTOR	TOWNSHIP*
Tax Collector (738-2176) Town of Springfield PO Box 13 Springfield 04487-0013	Prentiss

PISCATAQUIS COUNTY

Tax Collector (997-3641) Town of Monson 10 Tenney Hill Road, PO Box 308 Monson 04464	Blanchard
Tax Collector (965-8639) Town of Brownville 27 Church Street, PO Box 659 Brownville 04414-0659	T6 R8 NWP (Williamsburg), Ebeemee, T6 R9 NWP (Katahdin Iron Works), Barnard, T7 R9 NWP, T4 R9 NWP
Tax Collector (723-7006) Town of Millinocket 197 Penobscot Avenue Millinocket 04462-1403	T1 R9 WELS (Ambejejus Lake), TA R10 WELS, T1 R10 WELS, T2 R10 WELS, T1 R11 WELS, T2 R11 WELS (Rainbow), T2 R9 WELS, T3 R9 WELS (Mt. Katahdin), T4 R13 WELS
Tax Collector (943-2202) Town of Milo Pleasant Street, PO Box 218 Milo 04463-0218	Orneville
Tax Collector (695-3587) Town of Shirley 25 West Road, PO Box 147 04485-0147	Harford's Point, T2 R6 BKP EKR (Big Moose), T3 R5 BKP EKR (Moosehead Junction), TA R13 WELS Shirley Mills (Frenchtown), TA R14 WELS (Lily Bay), T5 R13 WELS (Chesuncook), T8 R11 WELS, T3 R15 WELS (Northeast Carry), T6 R11 WELS, T9 R11 WELS, T1 R12 WELS, T7 R14 WELS, T4 R10 WELS, T8 R10 NWP (Bowdoin College West), Days Academy Grant, Island 25
Tax Collector (997-2073) Town of Willimantic RR 2, Box 134 Guilford 04443	Elliotsville

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

SOMERSET COUNTY

COLLECTOR	TOWNSHIP*
Diane Emery (628-3081) PO Box 455 North New Portland 04961	T2 R1 BKP WKR (Lexington)
Kristen McDonough (534-7539) PO Box 183 Rockwood 04478-0183	T1 & T2 R1 NBKP (Rockwood), T4 R16 WELS (Elm Stream), T2 R4 NBKP (Pittston Academy Grant), Sandbar Tract, T1 R1 NBKP (Taunton & Raynham), T1 R2 NBKP (Tomhegan)
Tax Collector (668-2111) Town of Jackman 365 Main Street, PO Box 269 Jackman 04945-0269	T3 R1 NBKP (Long Pond), T3 R7 BKP WKR (Parlin Pond), T6 R1 NBKP (Holeb), T5 R1 NBKP (Attean), T4 R6 BKP WKR (Hobbstown), T6 R19 WELS (Big Six), T2 R6 BKP WKR (Johnson Mtn.), T3 R5 BKP WKR (Spencer), T3 R4 NBKP (Hammond), T7 R16 WELS, T5 R7 BKP WKR (Rayton), T3 R6 BKP WKR (Upper Enchanted)
Tax Collector (672-3295) Town of Moscow 110 Canada Road Moscow 04920	Concord, T1 R3 BKP WKR (Carrying Place), T3 R3 BKP WKR (Dead River), T3 R4 BKP WKR (Spring Lake)
Tax Collector (663-4452) The Forks Plantation Route 201, PO Box 77 West Forks 04985-0077	T2 R3 BKP WKR (Carrying Place Town), T1 R6 BKP EKR (Indian Stream), T1 R5 BKP EKR (Moxie Gore), T2 R2 BKP EKR (Mayfield)

WASHINGTON COUNTY

Rena Kneeland (796-2852) RR1 Box 109A Princeton 04668	T21 ED
Roberta Seeley (726-4674) 1935 US RT 1 Edmunds 04628	Edmunds
Tax Collector (584-2431) Town of Aurora 1235 Great Pond Road, PO Box 89 Aurora 04408-0089	T29 MD (Devereaux)

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

WASHINGTON COUNTY(cont'd)

COLLECTOR	TOWNSHIP*
Tax Collector (483-4067) Town of Columbia Falls 205 Main Street, PO Box 100 Columbia Falls 04623-0100	Centerville, T24 MD
Tax Collector (448-2321) Town of Danforth 18 Central Street, PO Box 117 Danforth 04424-0117	Brookton, T9 R4 NBPP (Forest City)
Tax Collector (255-8598) Town of East Machias Rte 1, PO Box 117 East Machias 04630-0117	T14 ED (Township 14), T18 ED, T19 ED, Marion
Tax Collector (796-2001) Grand Lake Stream Plantation PO Box 98 Grand Lake Stream Plt 04637-0098	T5 ND, T6 ND, Indian (Passamaquoddy Reservation)
Tax Collector (733-2341) Town of Lubec 40 School Street Lubec 04652	Trescott
Tax Collector (796-5157) Town of Topsfield 48 North Road, PO Box 59 Topsfield 04490-0059	T7 R2 NBPP (Kossuth), T1 R2 TS (Dyer), T10 R3 NBPP (Forest)
Tax Collector (788-3885) Town of Vanceboro PO Box 67 Vanceboro 04491-0067	T1 R3 TS (Lambert Lake)
Tax Collector (255-8859) Town of Wesley 4650 Airline Road Wesley 04686	T18 MD, T26 ED, T30 MD, T31 MD, (Day Block), T27 ED, T36 MD, T19 MD

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

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

*AROOSTOOK COUNTY**

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

*FRANKLIN COUNTY**

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

***For complete information regarding Legal Residence codes (Geocodes), go to: www.maine.gov/revenue/property_tax/Unorganized%20Page/Unorganized%20Territory%20Towns**

HANCOCK COUNTY*

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

KENNEBEC COUNTY*

11801	UNITY	TOWN OF UNITY

LINCOLN COUNTY*

15801	HIBBERTS GORE	LINCOLN COUNTY TREASURER

OXFORD COUNTY*

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

PENOBSCOT COUNTY*

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

***For complete information regarding Legal Residence codes (Geocodes), go to:**
www.maine.gov/revenue/property_tax/Unorganized%20Page/Unorganized%20Territory%20Towns

*PISCATAQUIS COUNTY**

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

*SOMERSET COUNTY**

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

***For complete information regarding Legal Residence codes (Geocodes), go to:**
www.maine.gov/revenue/property_tax/Unorganized%20Page/Unorganized%20Territory%20Towns

*WASHINGTON COUNTY**

Legal Residence Code	Township	Authorized Excise Tax Collector
29801	BROOKTON	TOWN OF DANFORTH
29080	CENTERVILLE	TOWN OF COLUMBIA FALLS
29804	EDMUNDS	ROBERTA SEELEY, EDMUNDS TWP.
29810	MARION	TOWN OF EAST MACHIAS
29809	T1 R3 TS (LAMBERT LAKE)	TOWN OF VANCEBORO
29805	T10 R3 NBPP (FOREST)	TOWN OF TOPSFIELD
29330	T14 ED (PLANTATION 14)	TOWN OF EAST MACHIAS
29821	T19 MD	TOWN OF WESLEY
29340	T21 ED (PLANTATION 21)	TOWN OF PRINCETON
29822	T24 MD	TOWN OF COLUMBIA FALLS
29825	T27 ED	TOWN OF WESLEY
29828	T36 MD	TOWN OF WESLEY
29813	T6 NORTH DIVISION	GRAND LAKE STREAM PLANTATION
29808	T7R2 NBPP (KOSSUTH)	TOWN OF TOPSFIELD
29806	T9 R4 NBPP (FOREST CITY)	TOWN OF DANFORTH
29811	TRESCOTT	TOWN OF LUBEC

***For complete information regarding Legal Residence codes (Geocodes), go to: www.maine.gov/revenue/property_tax/Unorganized%20Page/Unorganized%20Territory%20Towns**

Motor Vehicle Branch Office Locations
Open 8 am to 5 pm, Monday through Friday
Closed on all legal holidays

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

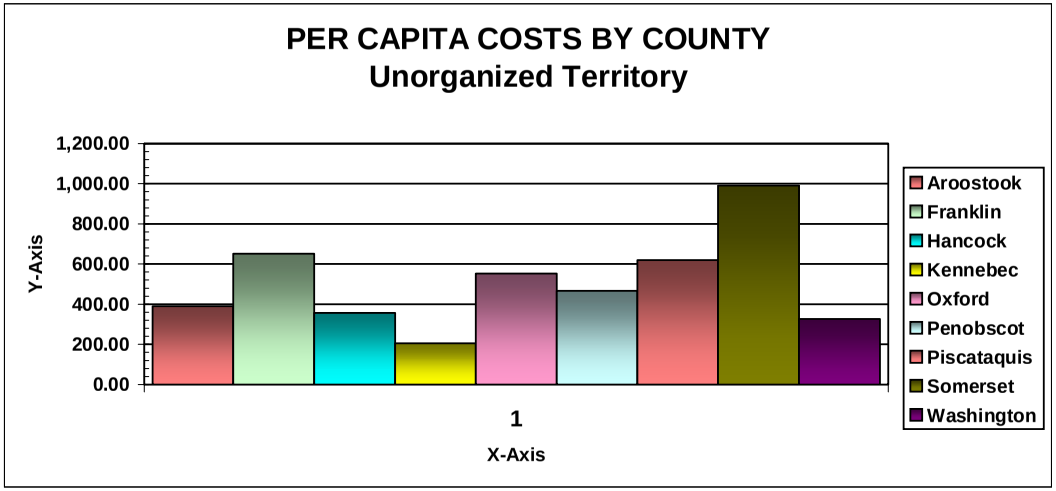
Land Grant Designations:

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

COUNTY SERVICES

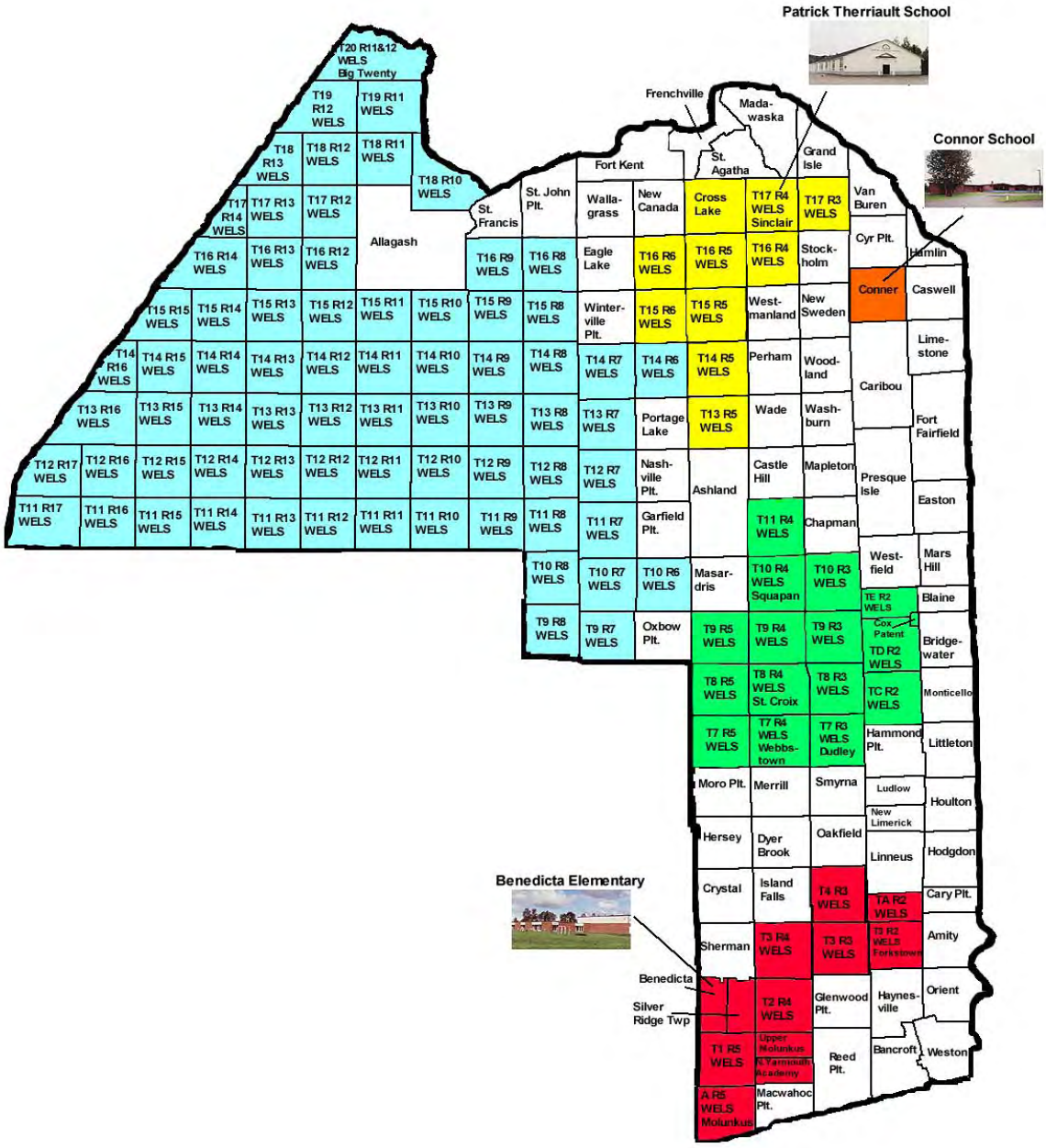
UNORGANIZED TERRITORY INFORMATION
FISCAL YEAR 2003-2004

Tax Code	County	2000 Resident Population	Number of Building Accts	Taxable Acreage	Miles of Road Summer	Miles of Road Winter	Taxable Valuation	% of Total Valuation	FY2003-2004 County Services Tax Assessment	Cost Per Capita
03	Aroostook	1,647	2,526	2,436,536.17	46.01	55.89	386,937,868	20.5%	643,089	390.46
07	Franklin	880	1,186	430,601.58	47.87	59.75	119,155,225	6.3%	573,099	651.25
09	Hancock	215	768	274,767.81	9.18	12.1	93,057,968	4.9%	76,808	357.25
11	Kennebec	31	14	6,131.96	1.72	1.72	2,692,400	0.1%	6,393	206.23
13	Knox	0	66	1,152.96	0	0	6,402,299	0.3%	0	0.00
15	Lincoln	1	36	1,445.32	0.85	0.85	5,060,069	0.3%	0	0.00
17	Oxford	655	833	323,040.62	56.27	45.35	111,527,991	5.9%	362,248	553.05
19	Penobscot	1,449	1,787	777,523.76	59.35	124.32	171,327,921	9.1%	676,840	467.11
21	Piscataquis	843	2,730	1,750,746.94	71.64	75.67	408,904,895	21.7%	522,569	619.89
25	Somerset	781	2,216	1,645,256.96	49.54	64.73	408,372,415	21.7%	773,469	990.36
27	Waldo	0	4	103.60	0	0	531,740	0.0%	0	0.00
29	Washington	1,315	1,701	683,782.30	72.19	100.12	169,439,824	9.0%	429,889	326.91
		7,817	13,867	8,331,089.98	414.62	540.50	1,883,410,615	100.0%	4,064,404	519.94



utinfo2004

AROOSTOOK COUNTY UNORGANIZED TERRITORY
2000 RESIDENT POPULATION CENSUS



	Population 1990	Population 2000	Children: Prior School 0 to 4 yrs.	Children: Elementary 5 to 14 yrs	Children: Secondary 15 to 19 yrs.	Adult Voter Population	Homes: Year Round	Homes: Seasonal	Estimated 2.39 Home Avg. Non-Residents
Aroostook:									
Central*	117	95	4	5	3	84	50	297	710
Connor	468	424	21	74	19	312	190	3	7
Northwest	45	27	0	1	1	25	14	289	691
South**	404	486	9	76	53	363	201	270	645
Square Lake	564	615	22	60	32	508	317	789	1,886
	1,598	1,647	56	216	108	1,292	772	1,648	3,939

*E Township deorganized June, 1990 and population added to Central (2000 census)

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

AROOSTOOK COUNTY

County Seat: Houlton
Unorganized Territory Area: 3,963.34 square miles
2000 Unorganized Territory Population: 1,647
Number of Unorganized Territory Townships: 109

County Office

144 Sweden Street — Phone: 493-3318 — Fax: 493-3491
Suite 1
Caribou 04736-2137

Commissioners

Paul J. Adams — Phone: 532-4277 — Fax: (800)660-8835
(District includes Central & Southern Aroostook)
Katahdin Trust
PO Box 1017
Houlton 04730

Norman L. Fournier — Phone: 444-5116 — Fax: 444-5520
(District includes Northwest Aroostook) — (W) 444-5973 Ext. 118
2002 Aroostook Road
Wallagrass 04781

Paul J. Underwood — Phone: 764-4331
(District includes Connor & Square Lake)
23 Burlock Road
Presque Isle 04769

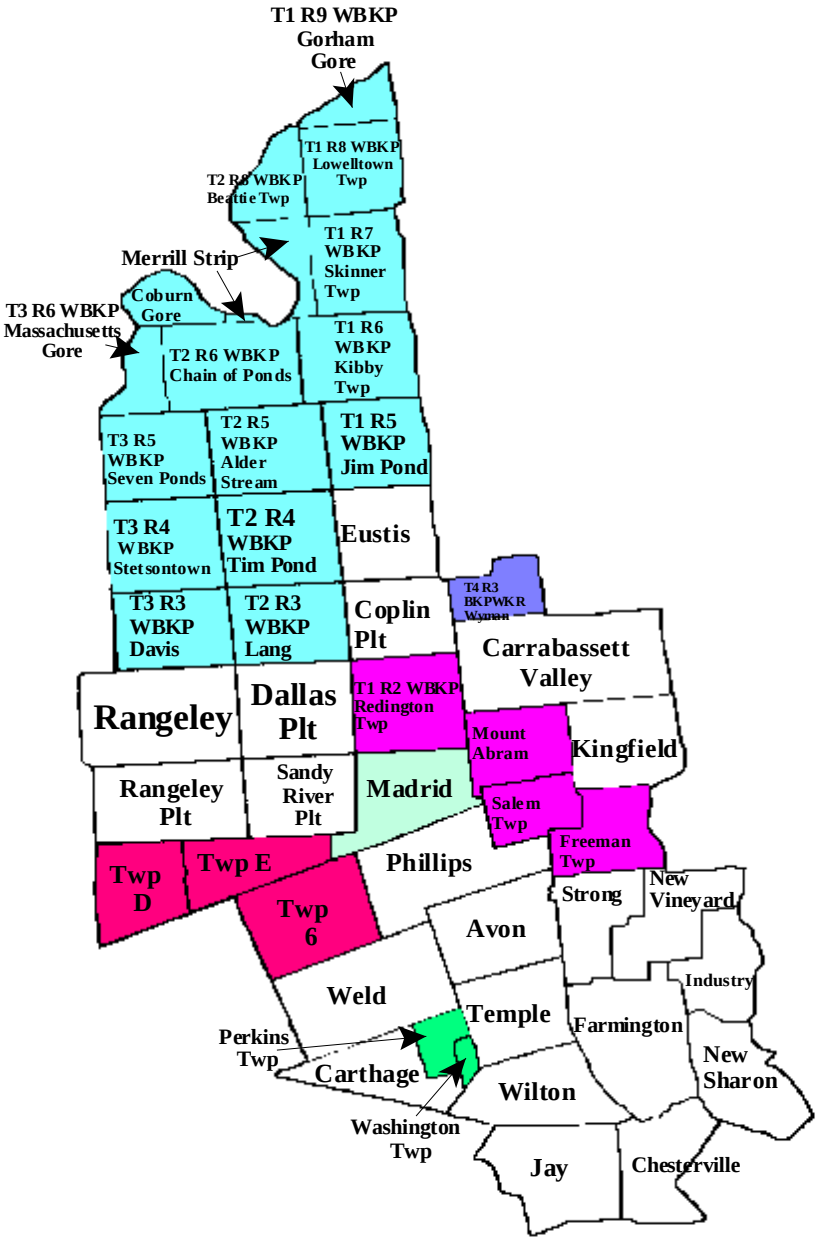
County Administrator: Douglas F. Beaulieu	Phone:	493-3318	Fax:	493-3491
Sheriff: James P. Madore		532-3471		532-7319
Treasurer: Wilfred J. Bell		493-3318		493-3491
Registrar of Deeds:				
Louise Caron (North)		834-3925		834-3138
Patricia F. Brown (South)		532-1500		532-1506
Judge of Probate: James P. Dunleavy		532-1502		532-7319
Registrar of Probate: Joanne M. Carpenter		532-1502		532-7319
EMA Director: Vernon Ouellette		493-4328		493-4357
Unorganized Territory Public Works Director:				
David J. Sokolich		493-3318		493-3491
District Attorney: Neale T. Adams, Esq.		498-2557		493-3493

UNORGANIZED TERRITORY
AROOSTOOK COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2004

	Budget	Actual	Variance Favorable (Unfavorable)
SOURCES OF FINANCIAL RESOURCES			
REVENUES			
Local property taxes - general	$ 643,089	$ 643,089	$ 0
Local property taxes - county	520,020	520,020	0
State and federal assistance	49,196	47,668	(1,528)
Other revenues	195,000	220,101	25,101
TOTAL REVENUES	$ 1,407,305	$ 1,430,878	$ 23,573
USES OF FINANCIAL RESOURCES			
EXPENDITURES			
County tax	$ 520,020	$ 520,020	$ 0
Roads	100,000	100,000	0
Public works	64,800	60,358	(4,442)
Public safety	21,250	21,250	0
Snow removal	204,600	189,808	(14,792)
Solid waste disposal	102,800	86,803	(15,997)
Fire protection	77,042	76,719	(323)
Ambulance services	39,700	38,007	(1,693)
Administration	43,860	43,919	59
Capital outlays	221,400	221,400	0
Other	68,833	95,038	26,205
	$ 1,464,305	$ 1,453,322	$ (10,983)
NET INCREASE (DECREASE) IN FUND BALANCE FROM OPERATIONS	(57,000)	(22,444)	34,556
OTHER SOURCES			
Transfer from surplus	57,000	0	(57,000)
Capital outlays in excess of appropriations	0	(6,638)	(6,638)
NET (DECREASE) IN FUND BALANCE	$ 0	$ (29,082)	$ (29,082)
FUND BALANCE - July 1, 2003		$ 450,211	
FUND BALANCE - June 30, 2004		**$ 421,129**	

FRANKLIN COUNTY UNORGANIZED TERRITORY
2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult	Homes		Estimated
			Prior						2.39 Home
			School	Elementary	Secondary	Voter	Year		Avg. Non-
	1990	2000	0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.	Population	Round	Seasonal	Residents
Franklin:									
East Central	459	526	27	89	36	387	234	116	277
North	21	41	0	9	2	30	19	262	626
South	56	70	2	15	6	48	28	13	31
West Central	0	0	0	0	0	0	0	29	69
Wyman	65	70	1	7	2	61	48	112	268
Madrid*	178	173	10	27	6	132	79	129	308
	779	880	30	120	46	526	329	532	1,580

*Madrid deorganization effective July, 2000

FRANKLIN COUNTY

County Seat: Farmington
Unorganized Territory Area: 696.32 square miles
2000 Unorganized Territory Population: 880
Number of Unorganized Territory Townships: 27

County Office

Franklin County Courthouse — Phone: 778-6614 — Fax: 778-5899
140 Main Street
Farmington 04938

Commissioners

Meldon H. Gilmore — Phone: 265-2242
(District includes all of the Unorganized Territories)
RR 1, Box 1730
Kingfield 04947

Frederick W. Hardy — Phone: 778-4320 — Fax: 778-4320
(District contains no Unorganized Territories)
879 Weeks Mills Road
New Sharon 04955

Gary T. McGrane — Phone: 645-3382 — Cell: 491-0188
(District contains no Unorganized Territories) — (W) 897-5423 — Fax(W)897-2714
310 East Dixfield Road
Jay 04239

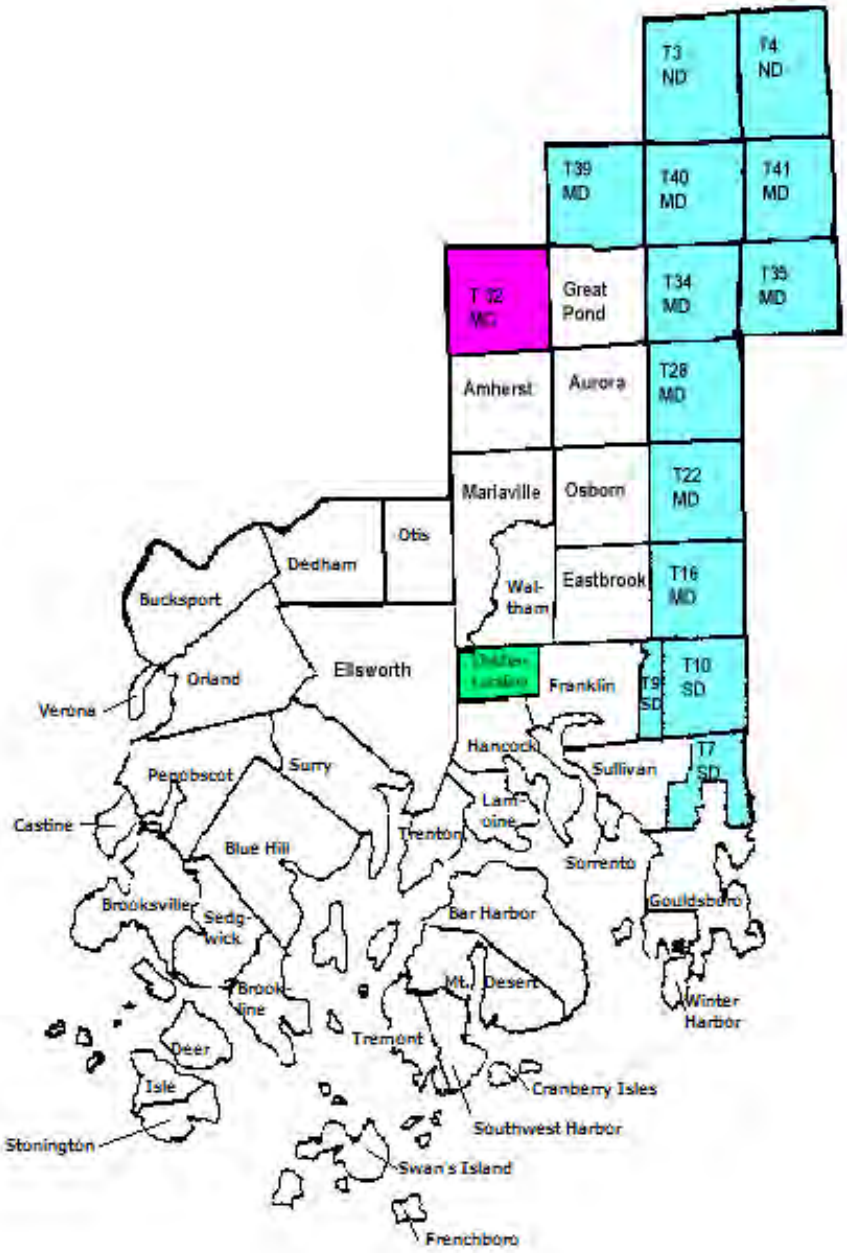
County Clerk: Julie Magoon	Phone: 778-6614	Fax: 778-5899
Sheriff: Dennis C. Pike	778-2680	778-6485
Treasurer: Karen Robinson	778-6614	778-5899
Registrar of Deeds: Susan A. Black	778-5889	778-5899
Judge of Probate: Richard M. Morton	778-5888	778-5899
Registrar of Probate: Joyce S. Morton	778-5888	778-5899
EMA Director: Timothy A. Hardy	778-5892	778-5892
District Attorney: Norman R. Croteau, Esq.	778-5890	779-0892

UNORGANIZED TERRITORY
FRANKLIN COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2004

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	$ 573,099	$ 573,099	$ 0
Excise taxes	80,000	92,846	12,846
Road assistance	58,932	58,932	0
Interest		2,792	2,792
Snowmobile reimbursement	400	578	178
Miscellaneous revenues	0	10,913	10,913
TOTAL REVENUES	$ 712,431	$ 739,160	$ 26,729
EXPENDITURES			
Current:			
Administration	$ 37,335	37,545	$ (210)
Fire protection	49,397	46,705	2,692
Roads and bridges	187,700	179,147	8,553
Solid waste removal	92,900	68,444	24,456
Ambulance services	40,400	33,000	7,400
Snow removal	253,937	256,937	(3,000)
Animal control	100	69	31
Cemeteries	2,460	1,329	1,131
Street lights	800	546	254
Capital reserve outlay	119,000	182,694	(63,694)
TOTAL EXPENDITURES	$ 784,029	$ 806,416	$ (22,387)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(71,598)	(67,256)	4,342
OTHER FINANCING SOURCES (USES)			
Utilization of undesignated fund balance	71,598	0	(71,598)
TOTAL OTHER FINANCING SOURCES (USES)	71,598	0	(71,598)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)		**(67,256)**	**(67,256)**
FUND BALANCE - JULY 1		$ 463,744	
FUND BALANCE - JUNE 30		**$ 396,488**	

HANCOCK COUNTY UNORGANIZED TERRITORY
2000 RESIDENT POPULATION CENSUS



	Population 1990	Population 2000	Children: Prior School 0 to 4 yrs.	Children: Elementary 5 to 14 yrs	Children: Secondary 15 to 19 yrs.	Adult Voter Population	Homes: Year Round	Homes: Seasonal	Estimated 2.39 Home Avg. Non-Residents
Hancock:									
Central	138	138	5	20	12	105	71	31	74
East	40	73	1	8	6	60	35	545	1,303
Northwest	0	4	0	0	0	4	2	18	43
	178	215	6	28	18	169	108	594	1,420

HANCOCK COUNTY

County Seat: Ellsworth
Unorganized Territory Area: 485.96 square miles
2000 Unorganized Territory Population: 215
Number of Unorganized Territory Townships/Islands: 52

County Office

50 State Street, Suite 7 — Phone: 667-9542 — Fax: 667-1412
Ellsworth 04605

Commissioners

Fay A. Lawson — Phone: 244-4326
(District contains no Unorganized Territories)
PO Box 309
Bass Harbor 04653

Royce W. Perkins — Phone: 326-8609
(District contains no Unorganized Territory)
RR1, Box 22C
Penobscot 04476

Kenneth R. Shea — Phone: 667-2904 — Fax: 667-5647
(District includes Central, East, and Northwest Unorganized Territories) — (W) 667-2373
18 Sunset Park Road
Ellsworth 04605

County Clerk: Ray A. Bickford, Jr.	Phone:	667-9542	Fax:	667-1412
Sheriff: William F. Clark		667-7575		667-7516
Treasurer: Sally Crowley		667-8272		667-1414
Registrar of Deeds: Alan Ott		667-8353		667-1410
Judge of Probate: James Patterson		667-8434		
Registrar of Probate: Bonnie Cousins		667-8434		
EMA Director: Ralph E. Pinkham		667-8126		667-1406
District Attorney: Michael E. Povich, Esq.		667-4621		667-0784
Unorganized Territory Supervisor: Walter Bunker		667-6885		
E-mail: wbunker@co.hancock.me.us				

UNORGANIZED TERRITORY
HANCOCK COUNTY

Statement of Revenues and Expenditures
Budget and Actual - General Fund
Year ended June 30, 2004

	Final Budget	Actual	Variance positive (negative)
REVENUES:			
Property taxes	$ 76,808	$ 76,808	$ 0
Excise taxes	12,000	12,956	956
Road assistance	12,732	12,732	0
Miscellaneous	610	623	13
TOTAL REVENUES	$ 102,150	$ 103,119	$ 969
EXPENDITURES:			
Current:			
Administration	$ 5,978	$ 5,978	$ 0
Advertising, postage and supplies	975	975	0
Fire protection	11,500	11,441	59
Roads and bridges	10,000	10,000	0
Solid waste removal	27,000	26,012	988
Road commissioner	15,000	16,617	(1,617)
Snow removal	40,000	40,000	0
Dispatch center fee	6,000	6,000	0
Animal control	1,500	0	1,500
Other	2,575	2,515	60
Capital outlay/reserves	5,000	5,000	0
TOTAL EXPENDITURES	$ 125,528	$ 124,538	$ 990
Excess (deficiency) of revenues over (under) expenditures	(23,378)	(21,419)	1,959
Other financing sources (uses):			
Utilization of undesignated fund balance	23,378		(23,378)
Net change in fund balance before unbudgeted items		(21,419)	(21,419)
Reconciliation of budgetary to GAAP basis:			
Unbudgeted amounts - reserve fund activity		(11,025)	
Net change in fund balance		(32,444)	
Fund balance, beginning of year		$ 191,726	
Fund balance, end of year		**$ 159,282**	

KENNEBEC COUNTY UNORGANIZED TERRITORY
2000 RESIDENT POPULATION CENSUS

	Population		Children						Estimated
			Prior			Adult	Homes		2.39 Home
			School	Elementary	Secondary	Voter	Year		Avg. Non-
	1990	2000	0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.	Population	Round	Seasonal	Residents
Kennebec									
Unity Township	36	31	1	2	4	25	15	5	12
	36	31	1	2	4	25	15	5	12

KENNEBEC COUNTY

County Seat: Augusta
Unorganized Territory Area: 9.82 square miles
2000 Unorganized Territory Population: 31
Number of Unorganized Territory Townships: 1

County Office

125 State Street
Augusta 04330
Phone: 622-0971 Fax: 623-4083

Commissioners

George M. Jabar II
(District includes Unity Township)
6 Park Place
Waterville 04901
Phone: 873-0781, 873-5597 Fax: 873-7914

Wesley G. Kieltyka
(District contains no Unorganized Territory)
33 Sixth Avenue
Augusta 04330
Phone: 623-1114 Fax 622-9980

Nancy Rines
(District contains no Unorganized Territory)
PO Box 68
South Gardiner 04359
Phone: 582-1844, 626-0934 Fax: 623-0438

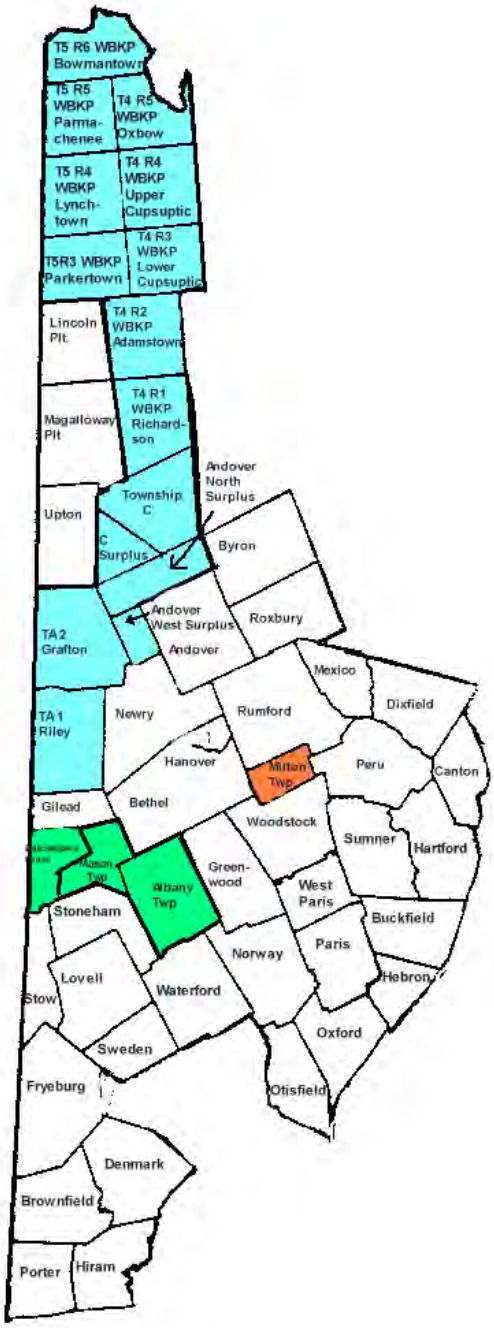
County Administrator: Robert Devlin	Phone: 622-0971	Fax: 623-4083
Sheriff: Everett B. Flannery, Jr.	623-3614	622-0990
Treasurer: Patrick E. Paradis	622-1362	623-4083
Registrar of Deeds: Beverly Bustin-Hatheway	622-0431	622-1598
Judge of Probate: James Mitchell, Esq.	622-7558	621-1639
Registrar of Probate: Kathleen Ayers	622-7558	621-1639
EMA Director: Vincent Cerasuolo	623-8407	622-4128
District Attorney: Evert Fowle, Esq.	623-1156	622-5839

UNORGANIZED TERRITORY
KENNEBEC COUNTY
(Unity Township)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2004

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Property Taxes	$ 6,393	$ 6,393	$ 0
Excise Taxes	5,094	7,574	$ 2,480
Intergovernmental revenue:			
Department of Transportation	2,064	2,064	0
State of Maine - service payments	0	0	0
Investment Income	0	21	21
TOTAL REVENUES	$ 13,551	$ 16,052	$ 2,501
EXPENDITURES:			
Current:			
Fire department	$ 1,600	$ 2,368	$ (768)
Snow removal	4,000	4,400	(400)
Roads	1,000	0	1,000
Town of Unity - tipping fees	1,560	1,519	41
Waste disposal	3,950	4,275	(325)
Administration	931	2,702	(1,771)
Audit	0	2,740	(2,740)
Capital reserve	5,000	0	5,000
Miscellaneous/contingency	1,500	0	1,500
TOTAL EXPENDITURES	19,541	18,004	1,537
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ 0	$ (1,952)	$ 4,038
FUND BALANCE - JULY 1		$ 11,139	
FUND BALANCE - JUNE 30		$ 9,187	
Utilization of Undesignated Funds	$ 5,990	$ 0	$ 5,990

OXFORD COUNTY UNORGANIZED TERRITORY
2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult	Homes		Estimated
			Prior						2.39 Home
			School	Elementary	Secondary	Voter	Year		Avg. Non-
	1990	2000	0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.	Population	Round	Seasonal	Residents
Oxford:									
Milton	128	123	9	19	8	89	49	12	29
North	11	17	0	1	0	16	12	242	578
South	455	515	26	75	38	386	234	229	547
	594	655	35	95	46	491	295	483	1,154

OXFORD COUNTY

County Seat: Paris
Unorganized Territory Area: 641.98 square miles
2000 Unorganized Territory Population: 655
Number of Unorganized Territory Townships: 19

County Office

26 Western Avenue
South Paris 04281
Phone: 743-6359 Fax: 743-1545

Commissioners

Albert S. Carey
(*District includes South Oxford and Albany)*
29 Durrell Hill Road
South Paris 04281
Phone: 743-2821

David Dugay
(District includes Milton and North Oxford)
125 Swift River Road
Byron 04275
Phone: 369-0354

Steven Merrill
(District includes Batchelders Grant and Mason)
154 Main Street
Norway 04268
Phone: 743-7695 Fax: 539-4179
(W) 539-4112

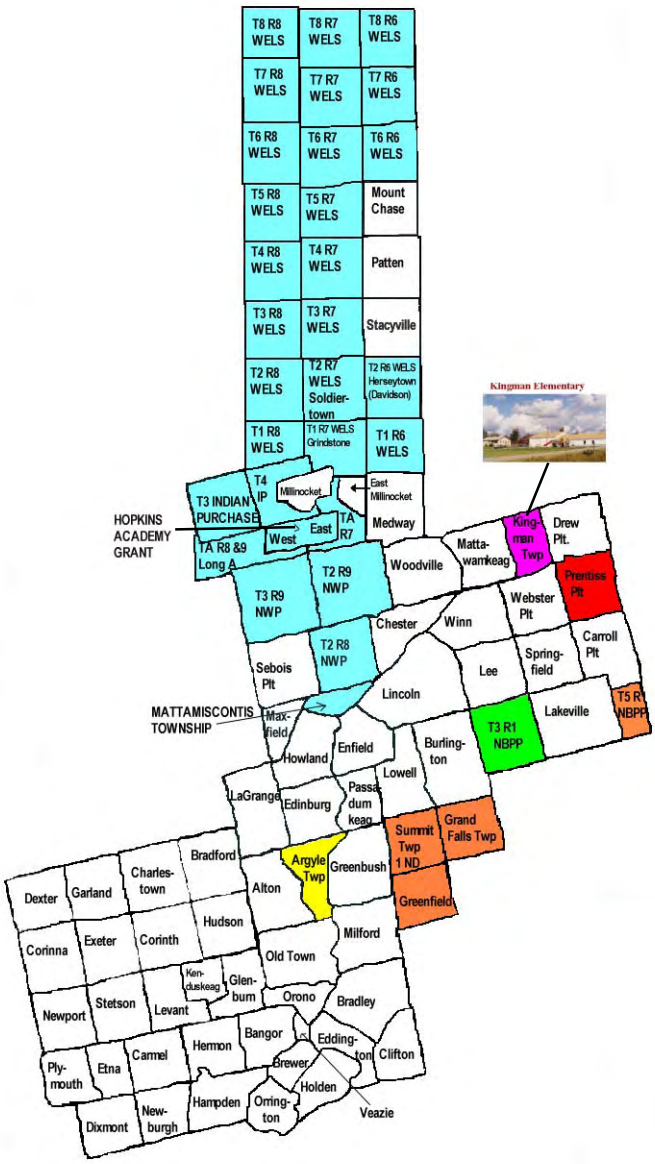
County Clerk: Carole G. Mahoney	Phone:	743-6359	Fax:	743-1545
Sheriff: Lloyd Herrick		743-9554		743-1510
Treasurer: Mary Ann Prue		743-6350		743-1545
Registrar of Deeds:				
Jane C. Rich (East)		743-6211		743-2656
Jean Watson (West)		935-2565		935-4183
Judge of Probate: Dana C. Hanley		743-4297		743-4255
Registrar of Probate: Tom Winsor		743-6671		743-4255
EMA Director: Dan Schorr		743-6336		743-7346
District Attorney: Norman Croteau, Esq.		743-8282		743-1511

UNORGANIZED TERRITORY
OXFORD COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2004

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes:			
General property	$ 362,248	$ 362,248	$ 0
Excise taxes	54,600	64,633	10,033
Intergovernmental revenues:			
State of Maine: Highway block grant	60,396	60,768	372
Snowmobile	375	588	213
MEMA			
Conservation		250	250
Federal: Forest		14,900	14,900
FEMA		16,841	16,841
Other revenues: Interest Income	1,000	5,539	4,539
Miscellaneous		2,279	2,279
TOTAL REVENUES	$ 478,619	$ 528,046	$ 49,427
EXPENDITURES:			
Roads and bridges	$ 199,850	$ 192,316	$ 7,534
Snow removal	120,742	115,002	5,740
Landfills	61,916	61,916	0
Fire protection	23,601	23,601	0
Ambulance services	9,908	9,908	0
Street lights/insurance	538	538	0
Polling places	1,064	1,064	0
Audit	2,500	2,500	0
Animal control	2,717	2,717	0
Rent of Land	2,850	2,850	0
Administration	25,930	25,930	0
Contingent	13,160	0	13,160
Capital Reserves	0	18,549	(18,549)
Capital outlay-roads and bridges	90,000	111,227	(21,227)
TOTAL EXPENDITURES	$ 554,776	$ 568,118	$ (13,342)
Excess of Revenue Over (Under) Expenditures	(76,157)	(40,072)	36,085
Other Financing Sources:			
Budgeted Utilization of Undesignated Fund Balance	76,157	0	(76,157)
Excess of Revenues and Other Financing Sources over (under) Expenditures	$ 0	$ (40,072)	$ (40,072)
FUND BALANCE - JULY 1		**$ 339,736**	
FUND BALANCE - JUNE 30		**$ 299,664**	

PENOBSCOT COUNTY UNORGANIZED TERRITORY
2000 RESIDENT POPULATION CENSUS



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

*Prentiss deorganized June, 1990

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

PENOBSCOT COUNTY

County Seat: Bangor
Unorganized Territory Area; 1,242.97 square miles
2000 Unorganized Territory Population: 1,449
Number of Unorganized Territory Townships: 39

County Office

97 Hammond Street
Bangor 04401-4998
Phone: 942-8535 Fax: 945-6027

Commissioners

Peter K. Baldacci
(District contains no Unorganized Territory)
23 Hempstead Avenue
Bangor 04401
Phone: 942-0076 Fax: 942-8335

Stephen Stanley
(District includes all of the Unorganized Territory)
HCR 69 Box 466
Medway 04460
Phone: 746-5371

Thomas J. Davis, Jr.
(District contains no Unorganized Territory)
PO Box 112
Kenduskeag 04450
Phone: 884-8383 Fax: 884-7086

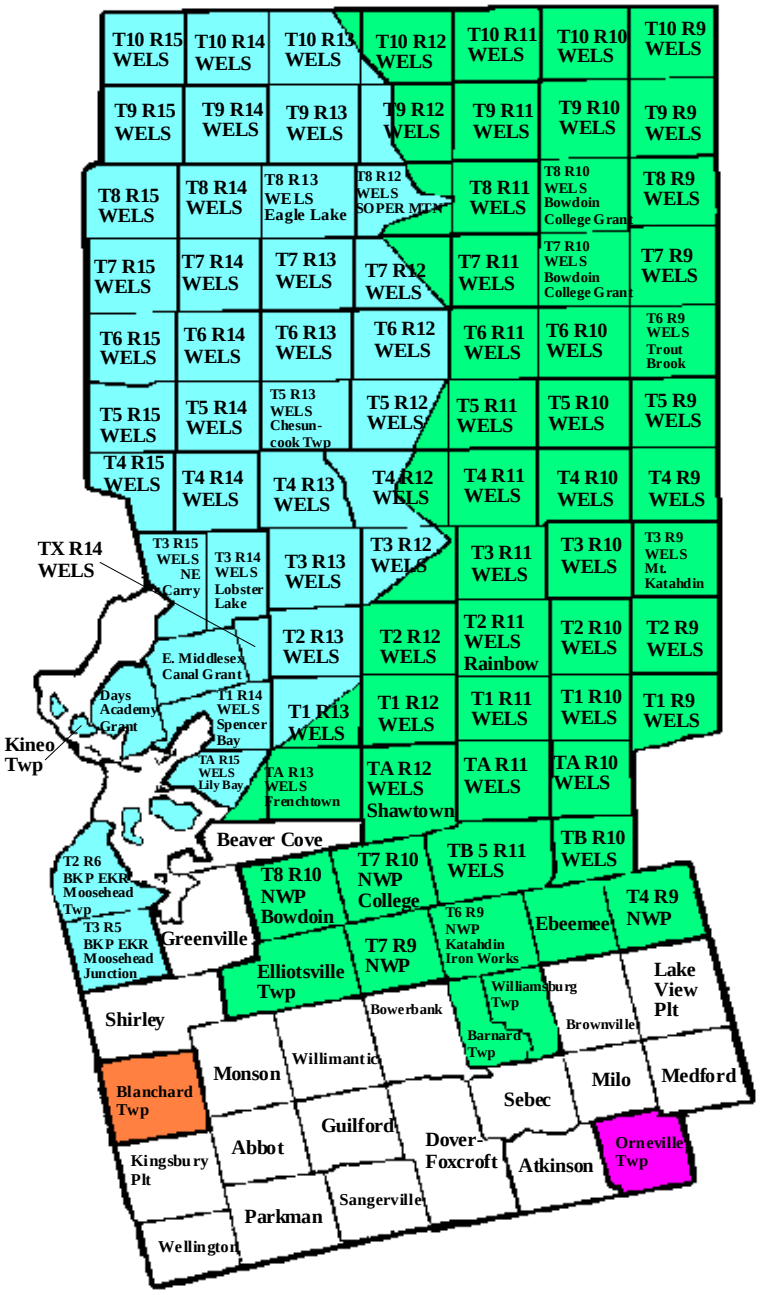
County Administrator: Bill Collins	Phone:	942-8535	Fax:	945-6027
Sheriff: Glenn C. Ross		947-4585		945-4761
Treasurer: Ann C. Dowd		942-8535		945-6027
Registrar of Deeds: Susan F. Bulay		942-8797		945-4920
Judge of Probate: Allan Woodcock, Jr.		942-8769		941-8499
Registrar of Probate: Susan M. Almy		942-8769		941-8499
EMA Director: Calvin (Tom) Robertson		945-4750		942-8941
Road Agent: Don Madden		942-8566		945-8941
District Attorney: R. Christopher Almy, Esq.		942-8552		945-4748

UNORGANIZED TERRITORY
PENOBSCOT COUNTY

Statement of General Fund Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year Ended June 30, 2004

	Budget	Balances forward and Reserves	Adjusted Budget	Actual	Variance Favorable (Unfavorable)
REVENUES					
Property taxes	$ 676,840	$	676,840	$ 676,840	$ 0
Excise taxes	150,000		150,000	172,787	22,787
Intergovernmental revenue					0
Local road assistance	113,676		113,676	111,156	(2,520)
Municipal revenue committee	9,000		9,000	13,310	4,310
Snowmobiles-townships	900		900	1,169	269
Investment income	10,000		10,000	6,282	(3,718)
Reserve revenue				2,838	2,838
Other revenue	17,100		17,100	11,615	(5,485)
TOTAL REVENUE	$ 977,516	$	977,516	$ 995,997	$ 18,481
EXPENDITURES					
Current					
Administration	$ 53,357	$	$ 53,357	$ 53,498	$ (141)
Audit/bank charges/fees	2,000		2,000	850	1,150
Polling places	2,500		2,500	1,433	1,067
Ambulance services	22,500		22,500	20,266	2,234
Animal control	4,225		4,225	1,625	2,600
E-911 addressing		66,917	66,917	1,265	65,652
Fire protection	43,632		43,632	46,200	(2,568)
Dumps	169,066		169,066	158,676	10,390
Snow removal	437,553		437,553	424,897	12,656
Roads and bridges	289,800	63,814	353,614	249,090	104,524
Kingman recreation					
Snowmobile trails	2,300			2,669	(369)
Cemeteries	18,560		2,300	18,895	(335)
Contingency			18,560		
Capital outlay					
Sand/salt buildings	25,000	418,172	443,172	197,178	245,994
Road projects	50,000	156,168	206,168	0	206,168
TOTAL EXPENDITURES	$ 1,120,493	$ 705,071	$ 1,825,564	$ 1,176,542	$ 649,022
Excess of revenues over (under) expenditures	(142,977)	(705,071)	(848,048)	(180,545)	667,503
FUND BALANCE - BEGINNING				$ 1,156,152	
FUND BALANCE - ENDING				**$ 975,607**	

PISCATAQUIS COUNTY UNORGANIZED TERRITORY
2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult	Homes		Estimated
			Prior School	Elementary	Secondary	Voter	Year		2.39 Home Avg. Non-
	1990	2000	0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.	Population	Round	Seasonal	Residents
Piscataquis:									
Blanchard*	78	83	2	7	9	66	53	95	227
Northeast	218	347	16	37	23	276	177	1,037	2,478
Northwest	141	159	6	19	6	131	62	841	2,010
Southeast	247	254	6	39	16	196	118	199	476
	684	843	30	102	54	669	410	2,172	5,191

*Blanchard deorganized in 1985

PISCATAQUIS COUNTY

County Seat: Dover-Foxcroft
Unorganized Territory Area: 3,320.81 square miles
Unorganized Territory Population: 843
Number of Unorganized Territory Townships: 155

County Office

159 East Main Street Dover-Foxcroft 04426	Phone:	564-2161	Fax:	564-3022

Commissioners

Woodrouffe L. Bartley, Jr. *(District includes Blanchard and Elliottsville)* PO Box 460 Oliver Road Greenville 04441	Phone: (W):	695-3034 695-2477	Fax: Cell:	564-3022 631-7411
Frederick Y. Trask *(District includes Barnard, Northeast Piscataquis excluding Elliottsville, Northwest Piscataquis, and Southeast Piscataquis)* PO Box 330 Milo 04463	Phone: (W)	943-2515 943-7746	Fax:	943-5626
Thomas Lizotte *(District contains no Unorganized Territory)* 1062 South Street Dover-Foxcroft 04426	Phone: (W)	564-3186 564-4342		

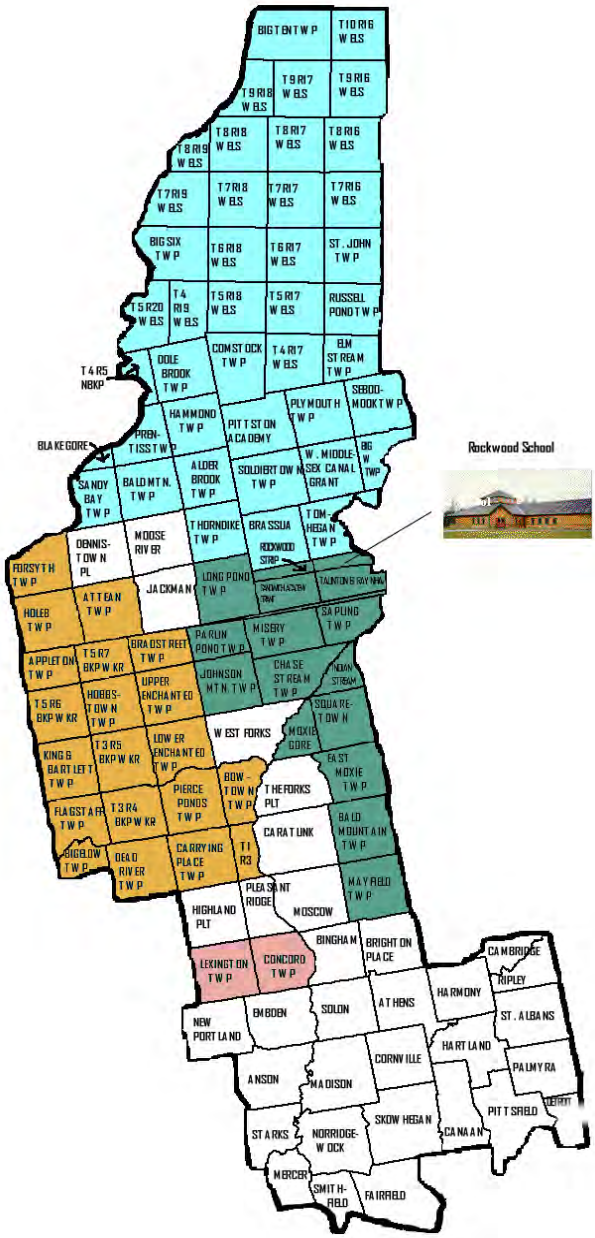
County Manager: Michael J. Henderson	Phone:	564-2161	Fax:	564-3022
Sheriff: John J. Goggin		564-3304		564-2315
Treasurer: Donna L. Hathaway		564-8500		564-8001
Registrar of Deeds: Linda M. Smith		564-2411		564-7708
Judge of Probate: Douglas M. Smith		564-2431		564-2431
Registrar of Probate: Judith A. Raymond		564-2431		564-2431
EMA Director: Thomas F. Iverson, Jr.		564-8660		564-3022
District Attorney: R. Christopher Almy, Esq.		564-2181		564-6503

UNORGANIZED TERRITORY
PISCATAQUIS COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2004

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes assessed	$ 522,569	$ 522,569	$
Excise taxes	127,286	123,985	(3,301)
Intergovernmental revenues:			
Local road assistance	81,792	81,792	
U.S. Treasury	15,000	17,886	2,886
Interest income	913	2,159	1,246
Dump recycling	828	5,673	4,845
Miscellaneous revenues	9,711	1,356	(8,355)
TOTAL REVENUES	$ 758,099	$ 755,420	$ (2,679)
EXPENDITURES:			
Current:			
Administration	$ 37,944	$ 38,054	$ (110)
Fire	53,350	55,087	(1,737)
Highways and bridges	421,672	421,245	427
Dump	246,000	217,160	28,840
Ambulance	8,000	7,000	1,000
Cemeteries	6,100	4,720	1,380
Animal control	1,750	838	912
Snowmobile trails	2,000	1,371	629
Capital outlay	20,000	26,828	(6,828)
TOTAL EXPENDITURES	$ 796,816	$ 772,303	$ 24,513
Excess (deficiency) of revenues over expenditures	(38,717)	(16,883)	21,834
OTHER FINANCING SOURCES (USES):			
Utilization of undesignated fund balance	$ 38,717	$	$ (38,717)
Net change in fund balance before unbudgeted items	$	$ (16,883)	$ (16,883)
Reconciliation of budgetary to GAAP basis:			
Unbudgeted amounts - reserve fund activity		$ 622	
Net change in fund balance		$ (16,261)	
FUND BALANCE - BEGINNING		$ 229,775	
FUND BALANCE - ENDING		**$** 213,514	

SOMERSET COUNTY UNORGANIZED TERRITORY
2000 RESIDENT POPULATION CENSUS



			Children						Estimated
			Prior			Adult	Homes		2.39 Home
	Population		School	Elementary	Secondary	Voter	Year		Avg. Non-
	1990	2000	0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.	Population	Round	Seasonal	Residents
Somerset:									
Central	289	336	15	32	23	271	177	166	397
Northeast	377	354	11	43	25	278	181	881	2,106
Northwest	8	46	3	6	5	35	29	423	1,011
Seboomook	19	45	0	6	1	38	53	315	753
	693	781	29	87	54	622	440	1,785	4,266

SOMERSET COUNTY

County Seat: Skowhegan
Unorganized Territory Area: 2,367.21 square miles
2000 Unorganized Territory Population: 781
Number of Unorganized Territory Townships: 81

County Office

41 Court Street
Skowhegan 04976
Phone: 474-9861 Fax: 474-7405

Commissioners

Paul Hatch
(District contains no Unorganized Territory)
PO Box 345
Skowhegan 04976
Phone: 474-3435 Fax: 474-3435

Gerald York
(District contains no Unorganized Territory
5 Silver Street
Fairfield 04937
Phone: 453-6174

Robert Dunphy
(District includes all of the Unorganized Territory)
PO Box 70
North Anson 04911
Phone: 635-2593

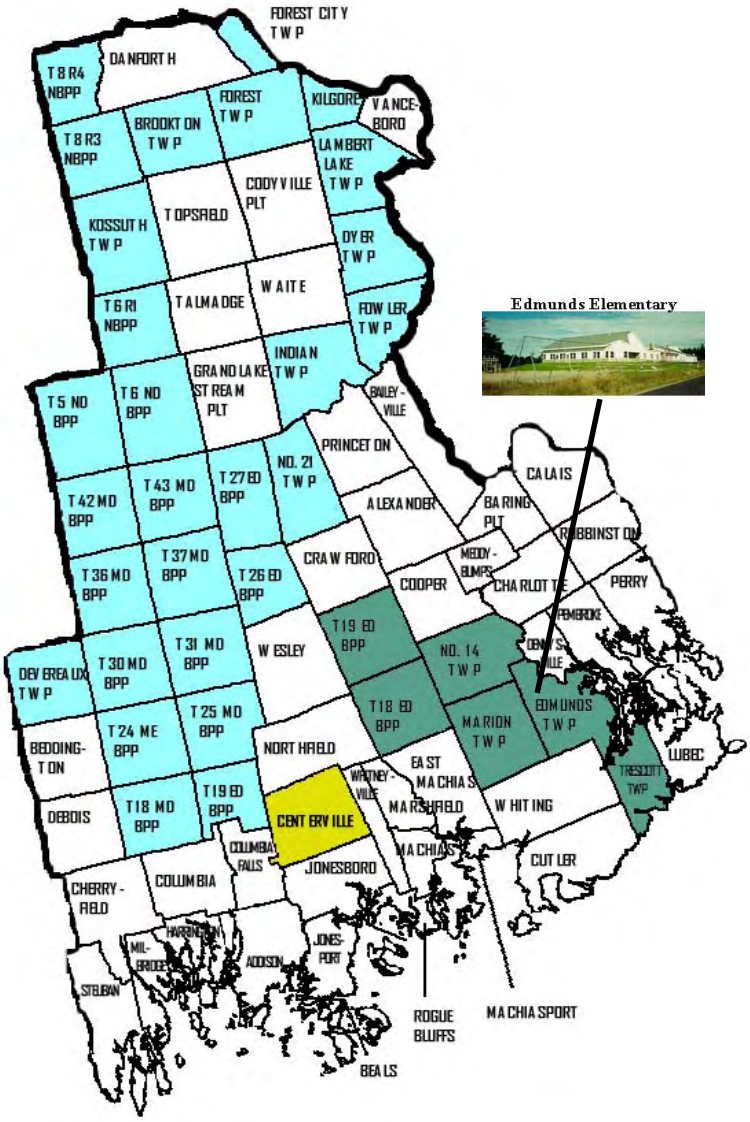
County Clerk: Robin Weeks	Phone:	474-9861	Fax:	474-7405
Sheriff: Barry A. DeLong		474-9591		858-4705
Treasurer: Louise Grenier		474-5776		858-4707
Registrar of Deeds: Diane Godin		474-3421		474-3421
Judge of Probate: John Alsop		474-3322		
Registrar of Probate: Victoria Hatch		474-3322		
EMA Director: Robert Higgins, Sr.		474-6788		474-0879
District Attorney: Evert Fowle, Esq.		474-2423		474-7407

UNORGANIZED TERRITORY
SOMERSET COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2004

	General Fund		Variance Favorable
	Budget	Actual	(Unfavorable)
REVENUES:			
Property taxes	$ 773,469	$ 773,469	$ 0
Excise taxes	120,000	115,833	(4,167)
Intergovernmental	76,700	94,760	18,060
Charges for services	5,985	5,635	(350)
Investment income	6,500	3,983	(2,517)
Miscellaneous	5,000	8,366	3,366
TOTAL REVENUES	$ 987,654	$ 1,002,046	$ 14,392
EXPENDITURES:			
Roads and Bridges	$ 170,976	$ 165,743	$ 5,233
Snow Removal	178,164	167,110	11,054
Dumps	186,008	195,276	(9,268)
Fire Protection	85,551	85,322	229
Cemeteries	7,600	7,019	581
Ambulance Services	10,076	5,064	5,012
Street Lights	4,000	3,130	870
Snowmobile Trails	33,250	33,250	0
Polling Places	1,950	950	1,000
Community Bldg - Rockwood	6,641	5,937	704
Moosehead Vacation Sports Assn	6,000	6,000	0
Administration	31,549	31,696	(147)
Humane Society Shelter	1,493	537	956
E911 Costs	12,000	12,141	(141)
Contingency	0	16,993	(16,993)
TOTAL EXPENDITURES	$ 735,258	$ 736,168	$ (910)
Excess Revenues Over (Under) Expenditures	252,396	265,878	13,482
Other Financing Sources (Uses)			
Transfers (Out)	(255,183)	(255,183)	0
Net Financing Sources (Uses)	(255,183)	(255,183)	0
Excess Revenues & Sources Over (Under) Expenditures & Uses	(2,787)	10,695	13,482
FUND BALANCE - JULY 1	$ 350,145	$ 350,145	$ 0
FUND BALANCE - JUNE 30	$ **347,358**	$ **360,840**	$ **13,482**

WASHINGTON COUNTY UNORGANIZED TERRITORY
2000 RESIDENT POPULATION CENSUS



	Population 1990	Population 2000	Children: Prior School 0 to 4 yrs.	Children: Elementary 5 to 14 yrs	Children: Secondary 15 to 19 yrs.	Adult Voter Population	Homes: Year Round	Homes: Seasonal	Estimated 2.39 Home Avg. Non-Residents
Washington:									
East Central*	661	768	41	113	49	578	367	242	578
North**	496	547	27	70	39	425	268	776	1,855
Centerville***		26	3	3	0	20	19	5	12
	1,157	1,341	71	186	88	1,023	654	1,023	2,445

*Township 14 deorganized in April, 1986 and population added to East Central

**Township 21 deorganized in April, 1983 and population added to North

***Centerville deorganized July 1, 2004

WASHINGTON COUNTY

County Seat: Machias
Unorganized Territory Area: 1,107.06 square miles
2000 Unorganized Territory Population: 1,315
Number of Unorganized Territory Townships: 35

County Office

47 Court Street, PO Box 297 Phone: 255-3127 Fax: 255-3313
Machias 04654

Commissioners

Christopher M. Gardner Phone: 726-4784 Fax: 255-3313
(District includes East Central Washington County)
220 King Street
Edmunds Township 04628

Kevin L. Shorey Phone: 454-0523 Fax: 255-3313
(District includes North Washington County)
Route 1, Box 134
Calais 04619

John B. Crowley, Sr. Phone: 497-2178 Fax: 255-3313
(District contains no Unorganized Territory)
491 Basin Road
Addison 04606

County Clerk: Joyce Thompson	Phone:	255-3127	Fax:	255-3313
Sheriff: Joseph L. Tibbetts		255-4422		255-8636
Treasurer: Jill C. Holmes		255-8354		255-6427
Registrar of Deeds: Sharon D. Strout		255-6512		255-3838
Judge of Probate: Lyman L. Holmes		255-3800		255-8636
Registrar of Probate: Carlene M. Holmes		255-6591		255-8636
EMA Director: Paul E. Thompson		255-3931		255-8636
District Attorney: Michael E. Povich, Esq.		255-4425		255-6423
Unorganized Territory Supervisor: Dean Preston		255-8919		255-8636

UNORGANIZED TERRITORY
WASHINGTON COUNTY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR YEAR ENDED JUNE 30, 2004

	Budgeted	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	$ 429,890	$ 429,889	$ (1)
Excise taxes	130,000	125,393	(4,607)
Intergovernmental	101,100	461	(100,639)
Moosehorn	13,000	0	(13,000)
Interest	0	5,679	5,679
Septic	6,000	0	(6,000)
Capital projects	100,000	0	(100,000)
Miscellaneous	4,200	3,732	(468)
TOTAL REVENUES	$ 784,190	$ 565,154	$ (219,036)
EXPENDITURES			
Current:			
Roads and bridges	$ 83,782	$ 66,926	$ 16,856
Snow removal	227,891	214,797	13,094
Rubbish removal	114,397	111,676	2,721
Fire and ambulance	55,898	55,898	0
Animal control officer	17,722	16,806	916
Cemeteries	5,700	1,127	4,573
Street lights	2,400	2,020	380
Polling places	5,045	5,045	0
Community projects	7,800	7,800	0
Shellfish conservation	32,782	31,859	923
Administration	32,400	24,161	8,239
Equipment operation	14,000	1,575	12,425
E-911	2,672	2,672	0
Soil and water	7,200	0	7,200
TOTAL EXPENDITURES	$ 609,689	$ 542,362	$ 67,327
EXCESS OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	174,501	22,792	(151,709)
OTHER FINANCING SOURCES (USES)			
Operating transfer in	0	13,000	(13,000)
Operating transfer out	0	(9,500)	9,500
	0	3,500	(3,500)
EXCESS OF REVENUES OVER EXPENDITURES AFTER OTHER FINANCING SOURCES (USES)	$ 174,501	$ 26,292	$ (155,209)
FUND BALANCE - JULY 1		$ 128,013	
FUND BALANCE - JUNE 30		$ **154,305**	

AUDIT REPORT

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND

ANNUAL FINANCIAL REPORT

JUNE 30, 2004

THIS PAGE INTENTIONALLY LEFT BLANK

Runyon Kersteen Ouellette

Certified Public Accountants and Business Consultants

Independent Auditor's Report

State of Maine Department of Audit
Serving as Audit Committee
Unorganized Territory Education and Services Fund:

We have audited the accompanying basic financial statements of the General Fund and the Agency Fund of the State of Maine Unorganized Territory Education and Services Fund (UT), as of and for the year ended June 30, 2004, as listed in the table of contents. These financial statements are the responsibility of the State of Maine Unorganized Territory Education and Services Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the General Fund and the Agency Fund of the State of Maine Unorganized Territory Education and Services Fund as of June 30, 2004 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2004 on our consideration of the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

Runyon Kersteen Ouellette

December 3, 2004
South Portland, Maine

Statement 1

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
Balance Sheet
Governmental Funds - General
June 30, 2004

		General Fund
ASSETS		
Receivables:		
Taxes receivable - current year	$	271,282
Taxes receivable - prior years		57,336
Tax liens - prior years		8,177
Due from State of Maine Treasury		4,779,568
Due from Education and General Assistance		47,482
Total assets	**$**	**5,163,845**
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable and payroll withholdings		237,756
Accrued wages		138,988
Accrued compensated absences		51,809
Taxes paid in advance/overpaid taxes		31,909
Deferred tax revenue		300,000
Total liabilities		760,462
Fund balance:		
Reserved:		
Encumbrances		222,580
Unreserved:		
Designated - Administrator		67,462
Undesignated		4,113,341
Total fund balance		4,403,383
Total liabilities and fund balance	**$**	**5,163,845**

See accompanying notes to financial statements.

Statement 2

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds - General
Year ended June 30, 2004

		General Fund
Revenues:		
Taxes	$	16,089,761
Intergovernmental		769,878
Charges for services		221,146
Other		390,835
Total revenues		17,471,620
Expenditures:		
Current:		
Education		9,500,328
County reimbursements for services		4,064,404
Departmental		1,047,072
Unclassified		2,874,099
Total expenditures		17,485,903
Net change in fund balance		(14,283)
Fund balance, beginning of year, as adjusted		4,417,666
Fund balance, end of year	$	**4,403,383**

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
Year ended June 30, 2004

	Budget			Variance with final budget positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes	$ 15,918,643	15,918,643	16,089,761	171,118
Intergovernmental	525,000	525,000	769,878	244,878
Charges for services	280,000	280,000	221,146	(58,854)
Other	115,000	115,000	390,835	275,835
Total revenues	16,838,643	16,838,643	17,471,620	632,977
Expenditures:				
Current:				
Education	10,902,895	10,902,895	9,500,328	1,402,567
County reimbursements for services	4,064,404	4,064,404	4,064,404	-
Departmental	1,168,952	1,177,452	1,047,072	130,380
Unclassified	3,102,392	3,102,392	2,874,099	228,293
Total expenditures	19,238,643	19,247,143	17,485,903	1,761,240
Excess (deficiency) of revenues over (under) expenditures	(2,400,000)	(2,408,500)	(14,283)	2,394,217
Other financing sources (uses):				
Subsequent appropriation - Passamaquoddy	-	8,500	-	(8,500)
Budgeted use of surplus	2,400,000	2,400,000	-	(2,400,000)
Total other financing sources (uses)	2,400,000	2,408,500	-	(2,408,500)
Net change in fund balance	-	-	(14,283)	(14,283)
Fund balance, beginning of year, as adjusted			4,417,666	
Fund balance, end of year	**$**		**4,403,383**	

See accompanying notes to financial statements.

Statement 4

STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2004

		Agency Fund - Excise Taxes
ASSETS		
Due from State of Maine Treasury	$	291,923
Total assets		**291,923**
LIABILITIES AND NET ASSETS		
Due to Counties - excise taxes		291,923
Total liabilities and net assets	**$**	**291,923**

See accompanying notes to financial statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

These financial statements include only the financial activities of the State of Maine Unorganized Territory Education and Services Fund (UT). This fund is part of the State of Maine and has been included in the State of Maine's government-wide financial statements. The UT does not have separate legal standing or corporate powers that would distinguish it as being separate from the State of Maine. The activity of the UT is accounted for as part of a special revenue fund within the State of Maine's accounting system. This activity has been extracted from these accounting records, appropriately adjusted, and reported independently in these financial statements.

The State of Maine Unorganized Territory Education and Services Fund, as described above, accounts for the expenditure of funds to support certain services to the unorganized territory, namely education, general assistance, forest fire control, and land use regulation. The UT also expends funds in the form of payments to the various counties in the State which contain unorganized territories, for both county taxes and for reimbursement of services rendered by the individual counties to the unorganized territory within that county's boundaries. Revenue is raised to support these costs on an annual basis in the form of property taxes assessed by the State of Maine on individual property owners within the unorganized territory.

Measurement Focus, Basis of Accounting and Basis of Presentation

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

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

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

The UT reports the following major governmental fund:

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Additionally, the UT reports the following fund type:

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

Assets, Liabilities and Equity

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

Capital Assets – Capital assets are defined by the UT as assets with an initial, individual cost of more than $3,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

Vacation Leave – Under terms of personnel policies, vacation time is granted in varying amounts according to length of service and is accrued ratably over the year. Regular part-time employees receive vacation time on a pro-rated basis. Accumulated vacation time has been recorded in the General Fund.

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Each year the Fiscal Administrator of the UT requests budget information from the state agencies and counties who provide services to the taxpayers of the Unorganized Territory. Bi-annually the Joint Standing Committee on Appropriations and Financial Affairs recommends to the Legislature a statewide budget which includes the statewide components of the State of Maine Unorganized Territory. The Fiscal Administrator drafts a legislative document (L.D.) for the purpose of setting and authorizing the collection of taxes in the UT to the Legislature for consideration. This L.D. is known as the "Municipal Cost Component". Once the L.D. is printed and assigned, the Fiscal Administrator prepares and submits an analytical report of the legislation to the members of the Joint Standing Committee on Taxation, each legislator who has unorganized territory within their district, and the office of the county commissioners of each county with the unorganized territory.

Once the Legislature approves the Municipal Cost Component, the State Tax Assessor levies a tax on all nonexempt real and personal property in the unorganized territory. The taxpayer's bill is based on three components – the cost of state services spread across the unorganized territory, the cost of county provided services specific to each county, and the cost of county taxes specific to each county. The Legislature can also approve de-appropriations to the various departments during the year.

Any unexpended balance may not simply lapse to fund balance at the end of the fiscal year but must now be carried forward to the same fund for the next fiscal year and must be available for the purposes authorized. Any unexpended fund balance remaining in the fund at the end of the year, not including amounts set aside in capital reserves, that is in excess of 10% of the amount of expenditures for that year must be used to reduce the amount to be collected in taxes during the year.

Encumbrance accounting is employed in the general fund. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. At June 30, 2004 fund balance reservations for outstanding encumbrances amounted to $222,580.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2004, expenditures exceeded appropriations in the following department:

Fiscal Administrator	$41,952

This over expenditure lapsed to fund balance at year end. The budget presentation in these financial statements represents the municipal cost component which is used to facilitate the calculation of the amount to be raised by the UT through taxation. Carryforwards of prior year surpluses which have been authorized for expenditure have not been included. If these carryforwards had been included, no excesses would have existed for the Fiscal Administrator line.

PROPERTY TAX

Property taxes for the current year were committed in July 2003 based on the assessed value of all real and personal property located in each county. Tax bills are mailed annually by August 1, with one installment due on October 1. Interest was charged at 7% on all taxes unpaid after this date. Assessed values are periodically established by the UT's Assessor at 100% of estimated market value. At April 1, 2003, the date on which the current year's assessed value was based, the assessed value represented 100% of estimated market value.

The UT is permitted by the laws of the State of Maine to levy taxes greater than the actual amount required, by rounding up the respective UT county mill rate to the next highest ¼ mill. This additional millage is referred to as overlay, and amounted to $228,293 for the year ended June 30, 2004. The variance between actual property tax revenues in the governmental funds and budgeted property tax revenues represents supplemental taxes, overlay and the change in deferred taxes.

Tax liens are recorded against real property between February 21 and March 15 of the year following the date of assessment if any part of the tax, interest and associated costs assessed remain unpaid. The UT property tax liens foreclose on March 30 of the year following the recording of any such liens if any of the tax, interest and associated costs remained unpaid.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues in the governmental funds. The remaining receivables have been recorded as deferred revenues in the governmental funds.

PROPERTY TAX, CONTINUED

The following summarizes the 2004 levy:

	Assessed value	Tax rate	Commitment
Aroostook	$ 393,016,416	7.56	2,996,234
Franklin	129,188,586	10.21	1,336,041
Hancock	94,788,734	5.97	567,970
Kennebec	2,617,669	8.12	21,734
Knox	7,629,025	5.71	43,602
Lincoln	6,287,126	5.56	34,995
Oxford	119,308,110	8.36	1,005,270
Penobscot	180,569,067	9.34	1,712,492
Piscataquis	425,988,215	7.57	3,236,574
Somerset	429,144,958	7.82	3,367,917
Waldo	642,270	6.14	3,943
Washington	181,497,811	8.66	1,591,871
			15,918,643
Supplemental taxes assessed			643,437
			16,562,080
Less: Homestead reimbursement			126,048
Collections and abatements			16,164,750
Balance at June 30, 2004			**$ 271,282**
Comprised of:			
Personal property taxes			$ 20,684
Real estate taxes			250,598
Balance			**$ 271,282**
Due date			10/1/03
Interest rate on delinquent taxes			7%
Percent of collection			98%

PENSIONS

Plan Description

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

The System's retirement programs provide defined retirement benefits based on members' average final compensation and creditable service. Vesting occurs upon the earning of ten years service credit or the earning of one year's service credit immediately preceding retirement at or after normal retirement age. Normal retirement age is 60 or 62, determined by whether a member had at least 10 years of creditable service on June 30, 1993. Effective October 1, 1999 a member who is in service at that date is eligible to receive benefits at normal retirement age after five or more years of creditable service. The monthly benefit is reduced by a statutory prescribed factor for each year that a member is below the normal retirement age.

PENSIONS, CONTINUED

The System also provides death and disability benefits, which are established by statute for State and public school employees, and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited for a five year period for non-vested members and through the date of refund for vested members. Withdrawal of accumulated contributions results in forfeiture of all benefits. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 6%.

Retirement benefits are funded by contributions from members and employers as well as earnings from investments. Disability and death benefits are funded by employer contributions and investment earnings. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined by annual actuarial valuations.

Funding Policy

The Maine Constitution, Maine Statutes and the System's funding policy provide for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to accumulate adequate assets to pay benefits when due. Level percentage of payroll employer contribution rates are determined using the entry age normal actuarial funding method. The System also uses the level percentage of payroll method to amortize the unfunded liability of the State and teacher plan over a closed period that cannot be longer than 31 years from July 1, 1997.

The State of Maine is required to remit 32% of its budgetary surplus at the end of its fiscal year to the System, in order to reduce any unfunded pension liability for state employees and teachers.

Significant actuarial assumptions used to compute the contribution requirements are the same as those used to compute the standardized measure of the pension obligation.

The actuarially determined contribution rates in effect for 2003 participating entities are as follows:

State:	
Employees	7.65-8.65%
Employer	12.43-37.12%
Teachers:	
Employees	7.65%
Employer	17.71%

Annual Pension Cost and Net Pension Obligation – The UT's employer's annual pension cost and net pension obligation to the System for the current year is not calculated separately but is calculated as part of the State of Maine's overall plan, and information on the pension cost and obligation can be found in the State of Maine Single Audit report.

CAPITAL ASSETS

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

	Balance June 30, 2003	Additions	Deletions	Balance June 30, 2004
Capital assets, not being depreciated:				
Land	$ 26,125	-	-	26,125
Capital assets, being depreciated:				
Building and building improvements	5,016,771	-	-	5,016,771
Vehicles and equipment	567,510	156,237	-	723,747
Total capital assets being depreciated	5,584,281	156,237	-	5,740,518
Less accumulated depreciation	2,411,446	187,628	-	2,599,074
Totals	**$ 3,198,960**	**(31,391)**	-	**3,167,569**

Capital assets are reported in the State of Maine's government-wide financial statements.

LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The UT is aware of the existence of several landfills which have all been closed as of June 30, 2004. The liability for postclosure monitoring costs falls on the individual County's Unorganized Territory funds. The State of Maine Unorganized Territory Education and Services Fund would be affected by virtue of an increase in the municipal cost component needs in a year in which postclosure costs were incurred. The amount and timing of these potential postclosure costs are unknown.

COUNTY TAX

The following summarizes the amounts of county taxes paid to each of the counties for the year ended June 30, 2004:

Aroostook	$ 520,020
Franklin	158,510
Hancock	68,222
Kennebec	3,008
Knox	9,219
Lincoln	6,685
Oxford	103,244
Penobscot	199,371
Piscataquis	777,673
Somerset	675,929
Waldo	1,052
Washington	351,166
Total	**$ 2,874,099**

OTHER EMPLOYEE BENEFITS

A. Post-retirement Health Care Benefits

The employees of the State of Maine Unorganized Territory Education and Services Fund are covered under the State of Maine's employer benefits program. In addition to providing pension benefits, the State of Maine funds health care benefits for most retirees. Specifically excluded are members of the Maine Teachers Association. Effective August 1, 2003, the State pays 40% of post retirement health insurance premiums for teachers. The State pays 100% of post retirement health insurance premiums for other eligible individuals who were first employed before July 1, 1991. A pro rata portion, ranging from 0% for retirees with less than 5 years participation to 100% for retirees with 10 or more years of participation, is paid for eligible individuals first employed after July 1, 1991. Retirees eligible for Medicare are covered under supplemental insurance policies. Coverage for retirees who are not eligible for Medicare includes basic hospitalization, supplemental major medical and prescription drugs, and costs for treatment of mental health, alcoholism and substance abuse.

B. Post-retirement Life Insurance Benefits

In addition to providing pension and health care benefits and in accordance with statutory authority, the State of Maine, through the Maine State Retirement System (MSRS), provides certain life insurance benefits for retired employees who, as active employees, participated in the Group Life Insurance Program for a minimum of 10 years. Payments of claims are made by MSRS from a fund containing a percentage of the life insurance premiums of active State employees and teachers, plus earnings on the investments of the fund. In addition to the cost of claims, the State pays a monthly retention fee to a life insurance company.

SELF-INSURANCE

A. Risk Management

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

Exhibit A-1

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
General Fund
Comparative Balance Sheets
June 30, 2004 and 2003

		2004	2003
ASSETS			
Taxes receivable - current year	$	271,282	178,159
Taxes receivable - prior years		57,336	68,882
Tax liens - prior years		8,177	25,073
Due from State of Maine Treasury		4,779,568	5,299,089
Due from Education and General Assistance		47,482	-
Total assets		**5,163,845**	**5,571,203**
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable and payroll withholdings		237,756	777,951
Accrued wages		138,988	134,732
Accrued compensated absences		51,809	57,152
Taxes paid in advance/overpaid taxes		31,909	-
Deferred tax revenue		300,000	250,000
Total liabilities		760,462	1,219,835
Fund balance:			
Reserved:			
Encumbrances		222,580	234,811
Unreserved:			
Designated - Administrator		67,462	57,479
Undesignated		4,113,341	4,059,078
Total fund balance		4,403,383	4,351,368
Total liabilities and fund balance	**$**	**5,163,845**	**5,571,203**

Exhibit A-2

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year ended June 30, 2004
(with comparative actual amounts for the year ended June 30, 2003)

	2004			
	Budget	Actual	Variance positive (negative)	2003 Actual
Revenues:				
Taxes:				
Property taxes	$ 15,918,643	16,139,761	221,118	16,318,541
Change in deferred property taxes	-	(50,000)	(50,000)	40,000
Interest and costs on taxes	-	-	-	2,453
Total taxes	15,918,643	16,089,761	171,118	16,360,994
Intergovernmental:				
On-behalf payments - teachers retirement	175,000	206,457	31,457	218,500
Homestead reimbursement	100,000	126,048	26,048	150,360
State Revenue Sharing	250,000	437,373	187,373	286,612
Total intergovernmental	525,000	769,878	244,878	655,472
Charges for services:				
Educational tuition	280,000	221,146	(58,854)	153,763
Total charges for services	280,000	221,146	(58,854)	153,763
Other:				
Miscellaneous	55,000	236,746	181,746	163,842
Education--trust	60,000	154,089	94,089	57,098
Total other	115,000	390,835	275,835	220,940
Total revenues	16,838,643	17,471,620	632,977	17,391,169
Expenditures:				
Education:				
General operations	6,224,255	6,147,827	76,428	6,149,260
Salaries and benefits	3,430,923	2,510,714	920,209	2,652,705
Professional services	475,243	285,149	190,094	212,496
Travel expenses	52,884	37,637	15,247	47,657
Vehicle operation	128,000	101,550	26,450	93,185
Utility services	56,134	92,177	(36,043)	66,269
Rents	2,573	6,011	(3,438)	(10,670)
Repairs	65,000	19,608	45,392	20,153
Insurance	18,582	22,228	(3,646)	14,857
Fuel	49,188	49,115	73	49,657
Supplies	97,000	67,922	29,078	74,698
Capital improvements - general	157,000	159,630	(2,630)	145,127
Other	146,113	760	145,353	(1,920)
Total education	10,902,895	9,500,328	1,402,567	9,513,474

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

	2004			
	Budget	Actual	Variance positive (negative)	2003 Actual
Expenditures, continued:				
County reimbursements for services:				
Aroostook	$ 643,089	643,089	-	626,178
Franklin	573,099	573,099	-	590,661
Hancock	76,808	76,808	-	105,824
Kennebec	6,393	6,393	-	5,694
Oxford	362,248	362,248	-	331,888
Penobscot	676,840	676,840	-	766,807
Piscataquis	522,569	522,569	-	514,639
Somerset	773,469	773,469	-	770,189
Washington	429,889	429,889	-	430,162
Total county reimbursements for services	4,064,404	4,064,404	-	4,142,042
Departmental:				
Fiscal administrator	108,207	150,159	(41,952)	137,436
Assessments	647,400	624,498	22,902	537,590
Assessments - valuation system	-	-	-	15,000
Forest fire service	150,000	40,335	109,665	460,921
General assistance	77,610	50,061	27,549	56,108
Passamaquoddy	8,500	8,355	145	7,754
Land Use Regulation Commission	185,735	173,664	12,071	182,655
Total departmental	1,177,452	1,047,072	130,380	1,397,464
Unclassified:				
County tax	2,874,099	2,874,099	-	2,696,903
Overlay	228,293	-	228,293	-
Total unclassified	3,102,392	2,874,099	228,293	2,696,903
Total expenditures	19,247,143	17,485,903	1,761,240	17,749,883
Excess (deficiency) of revenues over (under) expenditures	(2,408,500)	(14,283)	2,394,217	(358,714)
Other financing sources:				
Subsequent appropriation - Passamaquoddy	8,500	-	(8,500)	-
Budgeted use of surplus - cost component	2,400,000	-	(2,400,000)	-
Total other financing sources	2,408,500	-	(2,408,500)	-
Net change in fund balance	-	(14,283)	(14,283)	(358,714)
Fund balance, beginning of year, as previously reported		4,351,368		4,710,082
Adjusted for payables incorrectly booked in prior year		66,298		-
Fund balance, beginning of year, adjusted		4,417,666		4,710,082
Fund balance, end of year	**$**	**4,403,383**		**4,351,368**

PHOTO BY DOREEN SHEIVE

PUBLISHED UNDER APPROPRIATION 014-27A-0075-042

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

CHANGE SERVICE REQUESTED

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