

# UNORGANIZED TERRITORY



*Machias River  
Township 30, Washington County  
Photo by Alicia Jonah*

## **Fiscal Year 2009 Annual Report**

## UNORGANIZED TERRITORY

### Phone Assistance

#### State Offices:

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

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

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

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

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

Department of Health and Human Services, **General Assistance**-This Department contracts with surrounding municipalities or 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:** General Assistance, 287-2826.

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

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

<u>County Offices:</u>	<u>Address</u>	<u>County Seat</u>	<u>Telephone</u>
Aroostook County	144 Sweden St., Suite 1	Caribou	493-3318
Franklin County	140 Main St.	Farmington	778-6614
Hancock County	50 State St., Suite 7	Ellsworth	667-9542
Kennebec County	125 State St.	Augusta	622-0971
Knox County	62 Union St.	Rockland	594-0420
Lincoln County	32 High St., PO Box 249	Wiscasset	882-6311
Oxford County	26 Western Ave., PO Box 179	South Paris	743-6359
Penobscot County	97 Hammond St.	Bangor	942-8535
Piscataquis County	159 E. Main St.	Dover-Foxcroft	564-2161
Sagadahoc County	752 High Street	Bath	443-8200
Somerset County	41 Court St.	Skowhegan	474-9861
Waldo County	39-B Spring St.	Belfast	338-3282
Washington County	85 Court St., PO Box 297	Machias	255-3127



# STATE OF MAINE DEPARTMENT OF AUDIT

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**NERIA R. DOUGLASS, JD, CIA**  
STATE AUDITOR

**DIANE C. STEWARD**  
FISCAL ADMINISTRATOR  
UNORGANIZED TERRITORY DIVISION

November, 2010

Greetings to the Taxpayers of the Unorganized Territory:

I began as your new Fiscal Administrator in January of this year and am most pleased to be serving you. I was born in our beautiful state and was raised in the Unorganized Territory! I hold degrees in both Liberal Studies and Public Administration. Before assuming this position, I spent more than 16 years as staff with the Maine Legislature and, prior to that, held various positions in the private sector. I am a graduate of Leadership Maine, served on the Executive Board of the Maine Rural Development Council and on the Executive Board of the National Council of State Legislatures' Leadership Staff Section, a non-partisan entity with members from many states.

The Unorganized Territory Annual Report contains information pertaining to both the activities and financial standing of the State's Unorganized Territory (UT) and is one of the many duties and responsibilities statutorily required of the Fiscal Administrator. I hope you find the contents of interest.

Please keep in mind that when you pay your excise taxes, it is critical that you use either the agent that has been designated for your township or a State of Maine Motor Vehicle branch office. It is equally important to make sure that you use the correct legal residence code on your registration. This code is specifically assigned to your area and ensures that the excise taxes you pay are sent to your county's Unorganized Territory Fund - which will help to reduce your tax assessment.

The 2008 Annual Report notified you that the Rockwood Elementary School in Somerset County would close in June 2009. While there was discussion about re-opening it, the former Commissioner of Education made the decision that it will remain closed. Approval to sell the school will be sought from the 125<sup>th</sup> Legislature when it convenes in January 2011. The Benedicta School in Penobscot County also remains closed and is for sale. Any monies realized from the sale of the schools will go to the Unorganized Territory Education and Services Fund, again helping to reduce your tax assessment.

I look forward to serving all residents in the Unorganized Territory and will always do my best to be responsive to your questions, comments or concerns. I can be reached by phone at (207) 624-6250 or by email at [diane.steward@maine.gov](mailto:diane.steward@maine.gov).

I wish you and yours good health and much happiness!

Sincerely,

A handwritten signature in blue ink, reading 'Diane C. Steward'.

Diane C. Steward, Fiscal Administrator  
Unorganized Territory Division

# UNORGANIZED TERRITORY ANNUAL REPORT

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# UNORGANIZED TERRITORY TAX DISTRICT

## GENERAL INFORMATION

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The unorganized territory is presently comprised of the following:

- 9,290,212 acres of land, of which:
  - 7,531,333 acres are in tree growth (for which the unorganized territory does not receive reimbursement from the State of Maine), and,
  - 1,128,156 acres are exempt from property tax.
- There are 420 townships. One hundred twenty nine of these townships have a full-time resident population of 7,842 people. In addition, the 2000 census estimated that there are 9,260 seasonal structures within the unorganized territory, housing approximately 24,075 non-residents. 2010 census information will be provided in the 2010 Annual Report.
- There are 75 offshore islands with only one of these islands having a full-time population of four people.
- There are approximately 415 miles of summer roads and 541 miles of winter roads to maintain.
- There is unorganized territory located within thirteen of the sixteen counties in the State of Maine. However, municipal type services are required in only nine of these counties.
- In FY09 the municipal type services were contracted at the county level at a cost to the unorganized territory taxpayers of \$5.6 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 \$12.6 million. In addition, the unorganized territory taxpayers paid approximately \$5.1 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 State agencies that provide services to the unorganized territory. The General Fund appropriations are then offset by transfers made to the Undedicated General Fund for actual expenditures made on behalf of the unorganized territory. The Fiscal Administrator of the Unorganized Territory, in compliance with Title 36, MRSA, § 1605, SUB§2-A, transfers on October 31 of each year, an amount equal to 90% of the preceding fiscal year's expenditure. Then, in June of each year, the Fiscal Administrator verifies the total expenditures made by State agencies on behalf of the unorganized territory and transfers any remaining costs above the October 31<sup>st</sup> transfer to the Undedicated General Fund. The General Fund does not, thus, finance any services provided to the unorganized territory.

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

**Department of Administrative and Financial Services, Revenue Services, Property Tax Division** – Responsible for the assessment and collection of property taxes for the 420 townships and numerous coastal islands within the unorganized territory. The Bureau also maintains control of vehicle and boat excise taxes for the unorganized territory.

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

In addition, the Fiscal Administrator drafts and submits the annual Municipal Cost Components legislation in order for taxes to be levied – which, in turn pay for the services provided to the residents of the UT's; attends and participates in public hearings on county budgets and legislative hearings relative to the unorganized territory (primarily provides information to the legislative committees); publishes and distributes an annual financial report to interested taxpayers, legislators and county commissioners; and is Chair of the Commission on Municipal Deorganization.



## **State Services (cont'd)**

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

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

**Department of Education, Division of State Schools** – Serves as the administrative unit responsible for education and related services for the 1104 students residing in the unorganized territory during the 2008-2009 school year. Of these 1104 students, 944 were tuitioned to local school units and 160 students attended the State schools located in the unorganized territory.

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

## **COUNTY SERVICES**

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

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

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

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

## **MUNICIPAL COST COMPONENTS LEGISLATION**

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

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

## **TAXES**

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

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

1. County services budget (specific to the county in which the taxpayer owns property) divided by the county valuation = Mill Rate
2. State services budget (minus budgeted revenue) divided by the entire unorganized territory valuation = Mill Rate (NOTE: This mill rate is consistent for every taxpayer in the unorganized territory)
  - A. The above two mill rates are added and rounded up to the nearest  $\frac{1}{4}$  mill = Mill Rate.
3. County Tax (specific to the county in which the taxpayer owns property) divided by the county valuation = Mill Rate.

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

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**SECOND REGULAR SESSION OF THE 124th LEGISLATURE**  
**Legislation that passed with an impact on the unorganized territory**

**LAW**

**IMPACT**

Chapter 548 of the Public Laws of 2009 –  
An Act to Amend the Animal Welfare Laws

Increases the late fee for dog licenses from  
\$15 to \$25

Chapter 209 of the Resolves of 2009 –  
Resolve, Authorizing Certain Land  
Transactions by the Department of  
Conservation, Bureau of Parks and Lands  
and the Department of Inland Fisheries and  
Wildlife and Directing the Initiation of  
Negotiations Regarding Easements on  
Certain Land

Authorizes the State to sell a lot with a  
garage in Big Lake Township in Washington  
County

Chapter 636 of the Public Laws on 2009 –  
An Act to Improve Tribal-State Relations

Part B adds a 714-acre parcel of land located  
in a portion of the unorganized territory  
known as Argyle East Parcel in Penobscot  
County to the Penobscot Indian Reservation.

Chapter 536 of the Public Laws of 2009 –  
An Act Concerning Litigation Brought by  
the Attorney General to Enforce Provisions  
of the Forest Practices Laws

Chapter 536 gives the court discretion to  
award reasonable attorney's fees and other  
costs to the Attorney General or the agency  
it represents for enforcement actions under  
laws regulating forest practices when the  
State prevails and the defendant's defense is  
not substantially justified.

Chapter 150 of the Resolves of 2009 –  
Resolve, Authorizing the State Tax Assessor  
To Convey the Interest of the State in  
Certain Real Estate in the Unorganized  
Territory

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

Chapter 625 of the Public Laws of 2009 -  
An Act to Amend the Tax Laws

Chapter 625, #1, clarifies the procedure for  
apportionment of county taxes in the  
unorganized territory, requires the county  
commissioners to issue their warrant for  
county taxes by July 15<sup>th</sup> and provides that  
the county must bear the cost of a  
supplemental assessment if they fail to do  
so.

## LAW

Chapter 577 of the Public Laws of 2009 –  
An Act to Avoid Unnecessary Removal of  
Land from the Maine Tree Growth Tax Law  
Program

Chapter 619 of the Public Laws of 2009 -  
An Act to Establish Municipal Cost  
Components for Unorganized Territory  
Services to be Rendered in Fiscal Year  
2010-2011 and to Make Other Changes  
Related to the Municipal Cost Components

Chapter 642 of the Public Laws of 2009 (in  
part) - An Act to Provide Predictable  
Benefits to Maine Communities that Host  
Wind Energy Developments

## IMPACT

Creates a process requiring assessors to notify landowners of the deadline for sub-mission of certain information associated with land classified under the Maine Tree Growth Tax. The law also provides relief from withdrawal and penalty to landowners in the unorganized territory that had land withdrawn between September 20, 2007 and July 1, 2010, if the landowner demonstrates compliance with all tree growth classification requirements before April 1, 2011.

Annual tax levying legislation for services provided by the State and the nine counties providing services in the Unorganized Territory. It also removes the date that limited tax increment financing payments in the unorganized territories to those approved prior to July 1, 2008.

Establishes a community benefits package requirement for expedited wind energy developments as follows: Part 1 requires an applicant for an expedited wind energy development to establish a community benefits package in an amount of no less than \$4,000 per year per wind turbine. The package is an aggregate collection of tangible benefits resulting from an expedited wind energy development from: payments to the host community or communities; payments that reduce energy costs in the host community or communities; and donations for land or natural resource conservation. Part 3 provides certain exceptions from the community benefits package requirement. Specifically, the requirement is waived for any development that has an installed capacity of less than 20 megawatts or is owned by a nonprofit, public or quasi-public entity, and the requirement does not apply to those turbines included in the development that are located in a host community in which the legislative body has voted to waive or reduce the requirement or located on Passamaquoddy Indian territory or Penobscot Indian territory at the option of the respective tribe or nation. Part 4 specifies that community benefit agreement payments to counties acting as host communities may be used for projects and programs of public benefit located anywhere within that county.

**LAW**

Chapter 492 of the Public Laws of 2009 -  
An Act to Assist in Reviewing Wind Energy  
Applications

Chapter 615 of the Public Laws of 2009 -  
An Act to Implement the Recommendations  
of the Governor’s Ocean Energy Task Force

Chapter 576 of the Public Laws of 2009 -  
An Act to Amend the Laws Governing the  
Somerset County Budget Procedure

**IMPACT**

Amends the laws governing the siting of wind energy developments. It makes certain provisions of these laws governing the Maine Land Use Regulation Commission consistent with the corresponding provisions applicable to the Department of Environmental Protection. These provisions allow the commission to require a pre-application notice of filing; allow the commission to require an applicant to attend a public meeting during the review of a wind energy development; allow the commission to extend the processing time with the consent of the applicant; and clarify that, in certain circumstances, associated facilities are not subject to the same time limits. The law clarifies that the provisions of law regarding a development's effects on scenic character apply to all wind energy developments, as defined in the Maine Revised Statutes, Title 35-A, of 100 kilowatts or greater in the expedited areas of the commission's jurisdiction, including wind energy developments that do not qualify as grid-scale. It specifies that in the jurisdiction of the commission, all wind energy developments are subject to fee provisions as extraordinary projects, allowing the commission to recover costs associated with processing of the applications, including the cost of noise or other studies.

Part D amends the definition of “unorganized and deorganized areas” in the laws governing land use regulation to include, for the limited purpose of permitting community-based offshore wind energy projects and structures associated with resource analysis activities necessary for such intended projects, the siting of such projects and resource analysis structures.

This law allows Somerset County to operate on an interim budget that does not exceed the previous year’s budget if the budget is not approved before the start of the fiscal year.



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

		<u>2006-2007</u>	<u>2007-2008</u>	<u>Increase (-)Decrease</u>	<u>2008-2009</u>	<u>Increase (-)Decrease</u>	<u>2009-2010</u>	<u>Increase (-)Decrease</u>	<u>2010-2011</u>	<u>Increase (-)Decrease</u>
Fiscal Administrator	\$	118,207	\$ 192,820	63.12%	\$ 198,294	2.84%	\$ 206,711	4.24%	\$ 198,691	\$ -3.88%
Education		12,174,098	12,207,321	0.27%	11,883,253	-2.65%	13,857,261	16.61%	12,529,594	-9.58%
Forest Fire Service		160,000	160,000	0.00%	160,000	0.00%	160,000	0.00%	93,916	-41.30%
General Assistance		72,250	66,000	-8.65%	62,000	-6.06%	59,000	-4.84%	58,000	-1.69%
Assessments		739,706	766,871	3.67%	799,852	4.30%	824,349	3.06%	788,218	-4.38%
L.U.R.C.		<u>352,962</u>	<u>364,286</u>	<u>3.21%</u>	<u>404,589</u>	<u>11.06%</u>	<u>487,977</u>	<u>20.61%</u>	<u>525,931</u>	<u>7.78%</u>
Total State Agencies		13,617,223	13,757,298	1.03%	13,507,988	-1.81%	15,595,298	15.45%	14,194,350	-8.98%
Minus Revenue Deductions		<u>-3,295,000</u>	<u>-4,295,000</u>	<u>30.35%</u>	<u>-3,995,000</u>	<u>-6.98%</u>	<u>-950,000</u>	<u>-76.22%</u>	<u>-884,640</u>	<u>-6.88%</u>
Total Tax Assessment for State Services		<u>10,322,223</u>	<u>9,462,298</u>	<u>-8.33%</u>	<u>9,512,988</u>	<u>0.54%</u>	<u>14,645,298</u>	<u>53.95%</u>	<u>13,309,710</u>	<u>-9.12%</u>
Aroostook	T	554,700	580,447	4.64%	567,317	-2.26%	600,522	5.85%	602,291	0.29%
	S	772,375	799,476	3.51%	822,636	2.90%	885,417	7.63%	933,290	5.41%
Franklin	T	188,430	195,248	3.62%	203,918	4.44%	327,613	60.66%	239,900	-26.77%
	S	625,146	604,808	-3.25%	653,984	8.13%	564,825	-13.63%	600,521	6.32%
Hancock	T	63,063	65,257	3.48%	67,939	4.11%	56,208	-17.27%	77,527	37.93%
	S	159,917	194,341	21.53%	164,925	-15.14%	154,505	-6.32%	158,542	2.61%
Kennebec	T	2,822	3,227	14.35%	3,027	-6.20%	3,468	14.57%	5,015	44.61%
	S	6,585	306	-95.35%	881	187.91%	872	-1.02%	933	7.00%
Knox	T	11,055	13,227	19.65%	14,753	11.54%	16,157	9.52%	16,330	1.07%
	S	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Lincoln	T	12,701	13,204	3.96%	13,756	4.18%	13,728	-0.20%	15,347	11.79%
	S	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Oxford	T	124,513	139,451	12.00%	159,368	14.28%	167,785	5.28%	176,458	5.17%
	S	428,846	441,047	2.85%	459,128	4.10%	480,525	4.66%	494,827	2.98%
Penobscot	T	240,224	263,435	9.66%	286,295	8.68%	298,115	4.13%	326,920	9.66%
	S	773,520	832,068	7.57%	857,695	3.08%	885,380	3.23%	904,838	2.20%
Piscataquis	T	1,013,378	954,976	-5.76%	964,774	1.03%	990,556	2.67%	958,100	-3.28%
	S	894,323	901,537	0.81%	1,145,517	27.06%	1,389,350	21.29%	1,033,573	-25.61%
Somerset	T	835,492	1,157,483	38.54%	2,403,361	107.64%	1,738,314	-27.67%	1,769,008	1.77%
	S	815,936	840,005	2.95%	864,474	2.91%	888,306	2.76%	911,530	2.61%
Waldo	T	1,810	1,902	5.08%	2,763	45.27%	3,176	14.95%	3,165	-0.35%
	S	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Washington	T	351,495	370,499	5.41%	379,553	2.44%	353,339	-6.91%	397,729	12.56%
	S	<u>691,723</u>	<u>711,759</u>	<u>2.90%</u>	<u>686,371</u>	<u>-3.57%</u>	<u>762,597</u>	<u>11.11%</u>	<u>782,970</u>	<u>2.67%</u>
Total Taxes		3,399,683	3,768,726	10.86%	5,066,824	34.44%	4,578,981	-9.63%	4,587,790	0.19%
Total Services		<u>5,168,371</u>	<u>5,325,347</u>	<u>3.04%</u>	<u>5,655,611</u>	<u>6.20%</u>	<u>6,011,777</u>	<u>6.30%</u>	<u>5,821,024</u>	<u>-3.17%</u>
Total County Taxes/Services		8,568,054	9,094,073	6.14%	10,722,435	17.91%	10,590,758	-1.23%	10,408,814	-1.72%
Overlay		<u>358,869</u>	<u>349,886</u>	<u>-2.50%</u>	<u>363,021</u>	<u>3.75%</u>	<u>214,883</u>	<u>-40.81%</u>	<u>317,628</u>	<u>47.81%</u>
Tax Assessment		<u>19,249,146</u>	<u>18,896,257</u>	<u>-1.83%</u>	<u>20,598,444</u>	<u>9.01%</u>	<u>25,450,939</u>	<u>23.56%</u>	<u>24,035,152</u>	<u>-5.56%</u>

**UNORGANIZED TERRITORY MILL RATE ANALYSIS**

<b>County</b>	<b>FY00</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>	<b>*FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>**FY10</b>	<b>FY11</b>
Aroostook	0.00707	0.00820	0.00856	0.00788	0.00756	0.00754	0.00754	0.00696	0.00646	0.00641	0.00825	0.00741
Franklin	0.00958	0.01262	0.01273	0.01126	0.01021	0.01117	0.01024	0.00883	0.00808	0.00810	0.00885	0.00732
Hancock	0.00595	0.00663	0.00674	0.00673	0.00597	0.00620	0.00666	0.00601	0.00578	0.00495	0.00670	0.00592
Kennebec	0.00835	0.01171	0.00999	0.00809	0.00812	0.00884	0.00816	0.00718	0.00480	0.00473	0.00642	0.00607
Knox	0.00575	0.00681	0.00717	0.00638	0.00571	0.00574	0.00592	0.00472	0.00463	0.00446	0.00631	0.00556
Lincoln	0.00554	0.00655	0.00691	0.00638	0.00556	0.00557	0.00585	0.00505	0.00478	0.00463	0.00636	0.00571
Oxford	0.00762	0.00918	0.00958	0.00890	0.00836	0.00805	0.00853	0.00721	0.00703	0.00688	0.00860	0.00785
Penobscot	0.00962	0.01066	0.01107	0.01061	0.00934	0.00962	0.00969	0.00857	0.00842	0.00852	0.01055	0.00959
Piscataquis	0.00702	0.00813	0.00880	0.00797	0.00757	0.00798	0.00841	0.00725	0.00691	0.00716	0.00951	0.00791
Somerset	0.00717	0.00873	0.00887	0.00825	0.00782	0.00765	0.00780	0.00685	0.00676	0.00821	0.00906	0.00868
Waldo	0.00580	0.00666	0.00730	0.00676	0.00614	0.00637	0.00692	0.00502	0.00482	0.00506	0.00704	0.00629
Washington	0.00936	0.00906	0.00920	0.00939	0.00866	0.00894	0.00919	0.00882	0.00837	0.00770	0.00930	0.00865
<b>State Level Services</b>												
<b>Mill Rate</b>	0.00452	0.00541	0.00553	0.004815	0.004409	0.004399	0.004578	0.003952	0.00353	0.003392	0.005151	0.004424

\*Revaluations

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

**UNORGANIZED TERRITORY COUNTY TOTALS  
FISCAL YEAR 2011**

**REAL ESTATE**

<u>COUNTY</u>	<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$ 515,488,399	0.00741	\$ 3,819,769
Franklin	263,522,732	0.00732	1,928,986
Hancock	185,991,339	0.00592	1,101,069
Kennebec	3,632,965	0.00607	22,052
Knox	15,447,537	0.00556	85,888
Lincoln	12,596,865	0.00571	71,928
Oxford	208,180,914	0.00785	1,634,220
Penobscot	243,655,007	0.00959	2,336,652
Piscataquis	575,474,726	0.00791	4,552,005
Somerset	646,389,952	0.00868	5,610,665
Waldo	1,601,830	0.00629	10,076
Washington	281,073,754	0.00865	2,431,288
<b>TOTAL</b>	<b>\$ 2,953,056,020</b>		<b>\$ 23,604,598</b>

**PERSONAL PROPERTY**

<u>COUNTY</u>	<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$ 4,927,965	0.00741	\$ 36,516
Franklin	30,885,940	0.00741	226,085
Hancock	256,430	0.00592	1,518
Kennebec	181,450	0.00607	1,101
Knox	11,000	0.00556	61
Lincoln	57,500	0.00571	328
Oxford	683,210	0.00785	5,363
Penobscot	1,163,230	0.00959	11,155
Piscataquis	1,509,830	0.00791	11,943
Somerset	12,879,592	0.00868	111,795
Waldo	171,700	0.00629	1,080
Washington	2,844,805	0.00865	24,608
<b>TOTAL</b>	<b>55,572,652</b>		<b>431,553</b>

<b>Total Valuations</b>	<b>3,008,628,672</b>
<b>Total Taxes</b>	<b>24,036,151</b>

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## ANIMAL WELFARE IN THE UNORGANIZED TERRITORY

**CONTACT: Norma Worley, Program Manager**  
**Maine Department of Agriculture**  
**Food and Rural Resources**  
**Animal Welfare Program**  
**AMHI Complex, Deering Building**  
**90 Blossom Lane**  
**28 State House Station**  
**Augusta, ME 04333-0028**  
**Phone - (207) 287-3846**  
**Email – [norma.j.worley@maine.gov](mailto:norma.j.worley@maine.gov)**

The purpose of the Animal Welfare Program is to insure humane and proper treatment of animals by developing, implementing and administering a comprehensive program that upholds the animal welfare laws of Maine through communication, education and enforcement. The program staff currently includes five full time state humane agents, one intermittent humane agent, a full time veterinarian and a program director that are responsible for investigating animal cruelty, abuse or neglect complaints, the training of animal control officers and the inspections and licensing of boarding kennels, breeding kennels, animal shelters, pet shops, and research facilities. In addition, a program clerk who can be reached to file an animal welfare complaint at 287-3846 or toll free at 1-877-269-9200 staffs the program.

The e-mail address for the program is [animal.welfare@maine.gov](mailto:animal.welfare@maine.gov). Complaints received on the Internet must contain the complainants name, address and phone number, as well as a description of the complaint, the location and name of the individual (if known) involved in the filing of the complaint.

**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.*

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

**Licensing fees-**           \$6.00 for spayed/neutered dogs  
                                  \$11.00 for unaltered dogs  
                                  \$25.00 late fee

There is an additional fee of \$1.00 to license your dog on-line.

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

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

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

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

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

**DOG RECORDERS\* FOR  
UNORGANIZED TOWNSHIPS**

<b>ARGYLE &amp; GREENFIELD</b>	Town of Old Town 150 Brunswick Street Old Town 04468	(207) 827-3962 County: <b><i>Penobscot</i></b>
<b>EDMUNDS</b>	Roberta Seeley 1935 US Rte 1 Edmunds Twp. 04628	(207) 726-4674 County: <b><i>Washington</i></b>
<b>KINGMAN</b>	Denise Worster 1386 Kingman Road Kingman Twp. 04451	(207) 765-3343 County: <b><i>Penobscot</i></b>
<b>LEXINGTON</b>	Diane Emery HCR 68 Box 4452028 Long Falls Dam Road Highland Plt. 04961	(207) 628-3081 County: <b><i>Somerset</i></b>
<b>MILTON</b>	Town of Woodstock- Vern Maxfield Monk Avenue, PO Box 317 Bryant Pond 04219	(207) 665-2668 County: <b><i>Oxford</i></b>
<b>ROCKWOOD</b>	Kristin McDonough PO Box 183 Rockwood 04478	(207) 534-7539 County: <b><i>Somerset</i></b>



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

**AROOSTOOK COUNTY**

<b><u>Township</u></b>	<b><u>Licensing Location</u></b>	<b><u>Tax Collector Phone</u></b>
BENEDICTA	SHERMAN	365-4260
CONNOR	CARIBOU	493-3324
CROSS LAKE	SAINT AGATHA	543-7305
E TOWNSHIP	BLAINE	425-2611
MADAWASKA LAKE TWP –PART OF)	CARIBOU	493-3324
MADAWASKA LAKE TWP – PART OF)	STOCKHOLM	896-5659
SILVER RIDGE	SHERMAN	365-4260
T10 R4 WELS (SQUAPAN)	CARIBOU	493-3324
T14 R15 WELS	ALLAGASH	398-3198
T14 R16 WELS	ALLAGASH	398-3198
T15 R15 WELS	ALLAGASH	398-3198
T15 R6 WELS	WINTERVILLE PLT	444-6460
T16 R5 WELS (SQUARE LAKE)	STOCKHOLM	896-5659
T17 R4 WELS (SINCLAIR, LONG LAKE SHORE)	SAINT AGATHA	543-7305
T20 R11&12 WELS (BIG TWENTY PART OF)	ALLAGASH	398-3198
T20 R11&12 WELS (BIG TWENTY PART OF)	FORT KENT	834-3136
T9 R5 WELS (SWETT FARM)	PATTEN	528-2215
TA R2 WELS	LINNEUS	532-6182
TA R5 WELS (MOLUNKUS)	MATTAWAMKEAG	736-2464

**FRANKLIN COUNTY**

FREEMAN (PART OF)	STRONG	684-4002
FREEMAN (PART OF)	KINGFIELD	265-4637
GORE N OF T2&3 R6 WBKP (COBURN GORE)	EUSTIS	246-4401
MADRID	PHILLIPS	639-3561
PERKINS	WELD	585-2348
SALEM-PART OF	KINGFIELD	265-4637
SALEM-PART OF	STRONG	684-4002
T1 R5 WBKP (JIM POND)	EUSTIS	246-4401
T1 R6 WBKP (KIBBY)	EUSTIS	246-4401
T2 R3 WBKP (LANG-PART OF)	RANGELEY	864-3326
T2 R3 WBKP (LANG-PART OF)	COPLIN PLT	246-5141
T2 R5 WBKP (ALDER STREAM)	EUSTIS	246-4401
T2 R6 WBKP (CHAIN OF PONDS)	EUSTIS	246-4401
T3 R3 WBKP (DAVIS)	RANGELEY	864-3326
T3 R4 WBKP (STETSONTOWN)	RANGELEY	864-3326
T3 R5 WBKP (SEVEN PONDS)	EUSTIS	246-4401
T4 R3 BKP WKR (WYMAN)	EUSTIS	246-4401
WASHINGTON	WILTON	645-4961
WEST FREEMAN	STRONG	684-4002

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

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

**HANCOCK COUNTY**

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

**KENNEBEC COUNTY**

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

MUSCONGUS ISLAND (LOUDS ISLAND)	BRISTOL	563-6180
HIBBERTS GORE	PALERMO	993-2296

**OXFORD COUNTY**

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

**PENOBSCOT COUNTY**

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

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

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

**PENOBSCOT COUNTY (cont'd)**

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

**PISCATAQUIS COUNTY**

BARNARD	BROWNVILLE	965-8639
BLANCHARD	MONSON	997-3641
EBEEMEE	BROWNVILLE	965-8639
ELLIOTTSVILLE	WILLIMANTIC	997-3379
HARFORD'S POINT	GREENVILLE	695-2421
ORNEVILLE	MILO	943-2202
T1 R9 WELS (AMBEJEJUS LAKE)	MILLINOCKET	723-7006
T2 R6 BKP EKR (BIG MOOSE)	GREENVILLE	695-2421
T3 R15 WELS (NORTHEAST CARRY)	GREENVILLE	695-2421
T3 R5 BKP EKR (MOOSEHEAD JUNCTION)	GREENVILLE	695-2421
T4 R9 WELS	BROWNVILLE	965-8639
T5 R13 WELS (CHESUNCOOK)	GREENVILLE	695-2421
T6 R8 NWP (WILLIAMSBURG)	BROWNVILLE	965-8639
T6 R9 NWP (KATAHDIN IRON WORKS)	BROWNVILLE	965-8639
T7 R9 WELS	BROWNVILLE	965-8639
TA R13 WELS (FRENCHTOWN, KAKADJO)	GREENVILLE	695-2421
TA R14 WELS (LILY BAY)	GREENVILLE	695-2421

**SOMERSET COUNTY**

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

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

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

**WASHINGTON COUNTY**

<b><u>Township</u></b>	<b><u>Licensing Location</u></b>	<b><u>Tax Collector Phone</u></b>
BERRY	EAST MACHIAS	255-8598
BIG LAKE	PRINCETON	796-2744
BROOKTON	DANFORTH	448-2321
CATHANCE	EAST MACHIAS	255-8598
CENTERVILLE	EAST MACHIAS	255-8598
DAY BLOCK	WESLEY	255-8859
*EDMUNDS	EDMUNDS	726-4674
*MARION	EDMUNDS	726-4674
SAKOM (T5 ND)	GRAND LAKE STR.	796-2001
T1 R3 TS (LAMBERT LAKE)	VANCEBORO	788-3877
T10 R3 NBPP (FOREST CITY)	DANFORTH	448-2321
T18 MD	WESLEY	255-8859
T19 ED	EAST MACHIAS	255-8598
T26 ED	WESLEY	255-8859
T29 MD (DEVEREAUX)	GREAT POND	584-5860
T30 MD	WESLEY	255-8859
T6 ND	GRAND LAKE STR.	796-2001
T7 R2 NBPP (KOSSUTH)	TOPSFIELD	796-5157
TRESCOTT	WHITING	733-2027

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

## ANIMAL CONTROL CONTACTS

<b>AROOSTOOK COUNTY:</b>	Should you have Animal Control issues, please contact the Office of the County Commissioners in Caribou at: 498-3318
<b>FRANKLIN COUNTY:</b>	Franklin County Sheriff's Department (800) 773-2680 • Non-emergency number 778-2680 Julie Magoon, County Clerk 778-6614 Franklin County Animal Shelter 778-2638
<b>HANCOCK COUNTY:</b>	Ken Monroe (ACO) 422-3124
<b>KENNEBEC COUNTY:</b>	Kennebec County Sheriff's Department (800) 498-1930 • Non-emergency number 623-3614 Robert Devlin, County Administrator 622-0971
<b>OXFORD COUNTY:</b>	Oxford County Sheriff's Department (800) 733-1421 • Non-emergency number 743-9554 Danny Paine (ACO) 674-2592 Carole G. Fulton, County Administrator 743-6359
<b>PENOBSCOT COUNTY:</b>	Barbara Veilleux, Director, Roads & Mapping 942-8566 Penobscot County Regional Dispatch 942-8566 • After business hours 945-4636
<b>PISCATAQUIS COUNTY:</b>	Joseph Guyotte (ACO) 564-2187 Cell: 343-2267
<b>SOMERSET COUNTY:</b>	Somerset County Sheriff's Department (800) 452-1933 • Non-emergency number 474-9591 Kent Stevens (ACO) 431-3641 County Administrator 474-9861
<b>WASHINGTON COUNTY:</b>	Washington County Sheriff's Department 255-4422 Lester Seeley (ACO) 726-4689 Dean Preston, Unorganized Territory Supervisor 255-8919

## EDUCATION IN THE UNORGANIZED TERRITORY

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

**The Division of State Schools – EUT** (Education in the Unorganized Territory) is responsible for the provision of educational services on behalf of resident students in Maine’s unorganized territory. There are 420 townships within the 9.3 million acres of unorganized territory, with a population of almost 8,000 residents.

The total number of students for the 2009-2010 school year was 1045. 915 students were tuitioned to the nearest public school system, or received educational services through a variety of alternative programs. The enrollment in the four elementary schools for which the Division is responsible was 130 students in the 2009-2010 school year. These schools are:

**Edmunds Consolidated School**  
 21 Harrison Road  
 Dennysville 04628  
 Telephone: (207) 726-4478  
 Fax: (207) 726-0932  
 Principal: Martha Livingstone  
 Enrollment: 68 (Pre-K - Eighth grade)

**Connor Consolidated School**  
 1581 Van Buren Road  
 Connor Township 04736  
 Telephone: (207) 496-4521  
 Fax: (207) 496-0012  
 Teaching Principal: Barbara Dechaine  
 Enrollment: 39 (Pre-K- Sixth grade)

**Patrick Therriault School**  
 425 Martin Road, PO Box 62  
 Sinclair 04779  
 Telephone: (207) 543-7553  
 Fax: (207) 543-7570  
 Teaching Principal: Cathy Marshall  
 Enrollment: 8 (Pre-K- Sixth grade)

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

### UNORGANIZED TERRITORY SCHOOL ENROLLMENTS

Unorganized Territory Schools	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Edmunds Consolidated School	77	79	77	75	79
Patrick Therriault School	15	15	15	16	15
Connor Consolidated School	44	42	42	42	45
Kingman Elementary	30	26	26	15	21
Benedicta School	18	20	20	6	Closed
Rockwood School	13	9	9	8	2
Total Elementary Students	197	191	189	162	160
Tuitioned Students	948	958	960	898	944
<b>TOTAL</b>	<b>1145</b>	<b>1149</b>	<b>1149</b>	<b>1060</b>	<b>1104</b>

**Transportation services** for EUT pupils are provided through the operation of a fleet of school buses. In those areas where a school bus is not feasible there are contracted conveyors that provide daily transportation either to and from school or to the nearest bus stop.

EUT **funding** is obtained through a direct tax levy on real property located within the unorganized territory. Thus, the Unorganized Territory Education and Services Fund is the source of all operating and capital monies; receives no “state subsidies” of any kind; but does participate in a number of federal programs.

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

The staff necessary for the operation of the unorganized territory elementary schools include two principals, two principal/teachers, fifteen teachers, two special education teachers, six teacher-aides, two part-time guidance counselors, one part-time and two full time secretaries, three bus drivers/janitors, two bus drivers, four part-time cooks and eight independent bus drivers.

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

Sara Alberts	T3 & T4 Indian Purchase, T1 R8 WELS, TA R7 WELS, TA R8 WELS (all in <b><i>Penobscot County</i></b> ); T1 R9 WELS (Ambejejus Lake) ( <b><i>Piscataquis County</i></b> )
Regina Campbell	T2 R1 BKP WKR (Lexington) ( <b><i>Somerset County</i></b> )
Barbara Dechaine	Madawaska Lake Twp, T14 R6 WELS ( <b><i>Aroostook County</i></b> )
Shelley Lane	T1 R3 TS (Lambert Lake), Brookton ( <b><i>Washington County</i></b> ); Kingman, Prentiss, T2 R7 WELS (Soldiertown), T5 R7 WELS (Upper Shin Pond), T2 R6 WELS (Herseytown) ( <b><i>Penobscot County</i></b> ); TA R5 WELS (Molunkus), T2 R4 WELS, Benedicta, Silver Ridge ( <b><i>Aroostook County</i></b> )
Martha Livingstone	Marion, Cathance Twp, Trescott ( <b><i>Washington County</i></b> )
Cathy Marshall	T14 R6 WELS, Cross Lake Twp, T17 R3 WELS ( <b><i>Aroostook County</i></b> )
David Murphy	Albany, Milton, Mason, Township C ( <b><i>Oxford County</i></b> )
Kenneth Smith	Concord, T2 R4 BKP EKR (East Moxie), T2 R5 BKP EKR (Squaretown), Misery Gore ( <b><i>Somerset County</i></b> )
Vacant	Greenfield, Argyle ( <b><i>Penobscot County</i></b> ); Williamsburg, Orneville ( <b><i>Piscataquis County</i></b> ) Contact the EUT Office at 207-624-6892 if you have any questions.

**Note:** *In December, 2010 a report resulting from the efforts of a special working group on EUT will be released. Recommendations issued by the group, and approved by the Commissioner of Education, are set to be implemented in June 2011 with the elimination of "agent" positions. Beginning with the 2011-2012 school year, current EUT administration will assume all duties now being performed by the agents. While the quality of education for EUT students remains the top priority, these changes will be in keeping with cost containment considerations.*



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

**CONTACT: Diane C. Steward**  
**Fiscal Administrator of the**  
**Unorganized Territory**  
**Department of Audit**  
**19 Union Street, 1st Level**  
**66 State House Station**  
**Augusta, ME 04333-0066**  
**Phone - (207) 624-6250**  
**Fax - (207) 624-6287**  
**Email: [diane.steward@maine.gov](mailto:diane.steward@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 PROTECTION IN THE UNORGANIZED TERRITORY**

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

The primary objective of this Division is to provide forest fire and forest resource protection at the least cost with minimum damage to Maine's 17.7 million acres of forest land. This objective is accomplished through five major tasks: (1) prevention – 25-30% of time and funds are expended in this effort; (2) detection utilizing Civil Air Patrol, Division and other State agency aircraft; (3) pre-suppression training of municipal, forest industry and Division employees as well as maintenance and development of specialized equipment; (4) suppression (containing and controlling 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 2009, 51 forest fires affecting 29.55 acres occurred in the unorganized territory from the following causes:

Campfires – 7 (6.5 acres)  
Debris Burning – 6 (2.35 acres)  
Arson – 9 (3.6 acres)  
Lightning – 2 (.2 acres)  
Machine Use - 21 (14.9 acres)  
Smoking – None  
Miscellaneous – 6 (2 acres)

### **Forest Protection Division Offices**

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

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

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

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

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

## GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

**CONTACT: Cindy Boyd, Manager**  
**General Assistance Program**  
**Office of Integrated Access and Support**  
**Department of Health and Human Services**  
**442 Civic Center Drive**  
**11 State House Station**  
**Augusta, ME 04333-0011**  
**Phone - (207) 287-3457**  
**Fax - (207) 287-3455**  
**Email – [cindy.boyd@maine.gov](mailto:cindy.boyd@maine.gov)**

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

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

<u>AGENT/MUNICIPALITY</u>	<u>TOWNSHIP</u>
Joyce Brackett (448-2415) PO Box 92 Danforth 04424	Brookton (in <i>Washington County</i> )
David Herrick (796-2744) 8 Shore Drive Princeton 04668	Big Lake (in <i>Washington County</i> )
Joyce Hoyt (743-9848) 33 Hill Street South Paris 04281	Milton (in <i>Oxford County</i> )
Geraldine Moore (483-2844) PO Box 24 Columbia Falls 04623	Raker's Center at the Columbia Town Hall in Columbia (in <i>Washington County</i> )
Rae Ann Oakes (255-3171) PO Box 251 East Machias 04630	Cathance, Edmunds, Marion, Trescott, (in <i>Washington County</i> )

**AGENT/MUNICIPALITY**

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

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

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

Ashland  
435-2311

Bingham  
672-5519

Blaine  
425-2611

Brownville  
965-2561

Burlington  
732-3985

Caribou  
493-3324

Columbia Falls  
483-4067

Ellsworth  
667-2563

**TOWNSHIP**

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

Benedicta, Silver Ridge, TA R5  
WELS (Molunkus) (in *Aroostook  
County*); Argyle, Greenfield,  
Kingman, Prentiss, T2 R6 WELS  
(Herseytown) (in *Penobscot County*)

Albany, Mason (in *Oxford  
County*)

T10 R4 WELS (Squapan) (in  
*Aroostook County*)

Concord (in *Somerset County*)

E Township (in *Aroostook County*)

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

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

Connor (in *Aroostook County*)

Centerville (in *Washington County*)

Fletchers Landing (in *Hancock  
County*)

**AGENT/MUNICIPALITY**

**TOWNSHIP**

Eustis  
246-4401

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

Gilead  
836-2115

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

Greenville  
695-2421

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

Jackman  
668-2111

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

Kingfield  
265-4637

Freeman, Salem (in *Franklin  
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 and Norcross), T4 Indian  
Purchase (includes South Twin  
Lake) (in *Penobscot County*); T1 R9  
WELS (Ambejejus Lake) (in  
*Piscataquis County*)

Milo  
943-2202

Orneville (in *Piscataquis County*)

Monson  
997-3641

Blanchard, Elliottsville (in  
*Piscataquis County*)

New Portland  
628-4441

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

**AGENT/MUNICIPALITY**

**TOWNSHIP**

Phillips  
639-3561

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

Springfield  
738-2176

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

Stockholm  
896-5659

Madawaska Lake (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*)

Winterville Plantation  
444-6460

T15 R6 (in *Aroostook County*)

## LAND USE REGULATION COMMISSION

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

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

The Commission's responsibilities include preparing a comprehensive land use plan for its jurisdiction; to prepare land use standards for each zoning district; to review applications for development; to educate; and to enforce compliance with those standards.

Locations of Land Use Regulation Commission offices:

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

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

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

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

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

**Rangeley Regional Office**  
TBA – Contact [Earle.Townsend@maine.gov](mailto:Earle.Townsend@maine.gov)  
% Augusta office, 287-2631  
*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. All appointees must reside in the commission's jurisdiction; work in the commission's jurisdiction; be a former resident or be retired after working in the commission's jurisdiction for a minimum of 5 years; or have expertise in commerce and industry, fisheries and wildlife, forestry or conservation issues as they affect the commission's jurisdiction. Commissioners serve four-year staggered terms. The Commission has a staff of 26.5, including an Executive Director. The Commission makes decisions on permit applications, enforcement actions, zoning in or near its jurisdiction. The commission also conducts public hearings and informational meetings as is needed. The current Commissioners are: Gwen Hilton - Chair, Steve Schaefer - Vice Chair, Sarah "Sally" Farrand, Rebecca Kurtz, Edward B. Laverty, and James A. Nadeau.

During the past year, work continued in reviewing, redrafting and finalizing the comprehensive land use plan for the unorganized areas and with reviewing the proposed Moosehead Lake concept plan from Plum Creek. The Commission approved a 132 MW wind energy development in the western area of the Commission's jurisdiction, a 25.5 MW wind energy development in the downeast area of the Commission's jurisdiction, and adopted rules to allow for windpower development in designated expedited areas. 751 permit applications were processed. There were 83 permit applications pending at the end of the fiscal year. Staff reached resolution on numerous enforcement cases within the fiscal year. 809 notifications were processed for forest management activities. Commission staff made numerous site inspections, including public assistance visits and compliance inspections. In addition, Commission staff hosted four educational outreach sessions to speak to visitors about permitting and compliance matters as well as to answer questions about land use regulations. The commission's staff is available in 5 regional field offices to assist customers firsthand for permitting, education, compliance, and enforcement needs.

The following publications are available by contacting LURC directly:

- *Statutes Administered by LURC*
- *Comprehensive Land Use Plan for the Unorganized Areas of the State of Maine, 1997*
- *Prospective Zoning for the Rangeley Lakes Region*
- *Land Use Districts and Standards*
- *Subdividing in the Wildlands of Maine*
- *A Guide to Creative Site Planning in the Unorganized Areas of Maine*
- *Erosion Control on Logging Jobs*
- *Guidance Document on Lake Concept Plans*
- *Clarifying the Rezoning Criterion of "Demonstrated Need"*
- *Guidance for Selecting Easement Holders Model Conservation Easement*
- *Commission Enforcement and Response Policy Guidance on Receiving Public Comment*
- *Wetland Compensation Guidelines*
- *A Guide to Clearing Standards*

For further information, please visit the LURC website at [www.maine.gov/doc/lurc](http://www.maine.gov/doc/lurc)

## TAXATION IN THE UNORGANIZED TERRITORY PROPERTY TAX DIVISION

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

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

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

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

The county in which the unorganized territory is located ultimately receives the excise tax revenue. County officials, at budget time, allocate this revenue to decrease the tax commitment in the unorganized territory, thereby reducing your property taxes. If excise tax funds are mistakenly entered, they may not be given to the county and, therefore, not attributed to the unorganized territory. Excise taxes collected and transferred to the UT counties for Fiscal Year 2009 totaled \$1,034,575.

### ***\*Explanation of Land Grant Designations:***

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

*WELS – West of East Line of State*

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

**AROOSTOOK COUNTY**

<b><u>COLLECTOR</u></b>	<b><u>TOWNSHIP*</u></b>
Tax Collector (435-2311) Town of Ashland 17 Bridgham Street, PO Box 910 Ashland 04732-0910	T10 R4 WELS (Squapan), T11 R4 WELS, T11 R13 WELS, Clayton Lake, T12 R13 WELS, T13 R10 WELS
Tax Collector (425-2611) Town of Blaine 52 Military Street, PO Box 190 Blaine 04734-0190	E Township (E R2), TC R2 WELS, TD R2 WELS (Cox Patent), T9 R3 WELS
Tax Collector (493-3324) City of Caribou 25 High Street Caribou 04736-2710	Connor (Township K)
Tax Collector (834-3090) Town of Fort Kent 416 West Main Street Fort Kent 04743	T14 R15 WELS, T15 R15 WELS, T14 R16 WELS, T20 R11 & 12 WELS (Big Twenty), T12 R12 WELS, T17 R3 WELS, T18 R10 WELS, T18 R13 WELS, T19 R11 WELS
Tax Collector (736-2464) Town of Mattawamkeag 327 Main Street, PO Box 260 Mattawamkeag 04459-0260	TA R5 WELS (Molunkus), T1 R4 WELS (N. ½ Upper Molunkus & S. ½ North Yarmouth Academy Grant)
Tax Collector (834-4004) Town of New Canada 1809 Caribou Road New Canada 04743	Cross Lake, T16 R5 WELS (Square Lake)
Tax Collector (528-2215) Town of Patten 21 Katahdin Street, PO Box 260 Patten 04765-0260	T9 R5 WELS (Swett Farm)
Tax Collector (543-7305) Town of St. Agatha 419 Main Street, PO Box 110 St. Agatha 04772-0110	T17 R4 WELS (Sinclair, Long Lake Shore)
Tax Collector (365-4260) Town of Sherman 36 School Street, PO Box 96 Sherman 04776-0096	Benedicta, Silver Ridge, T4 R3 WELS, T1 R5 WELS, TA R2 WELS

**AROOSTOOK COUNTY (cont'd)**

**COLLECTOR**

**TOWNSHIP\***

Tax Collector (896-5659)  
Town of Stockholm  
63 School Street, PO Box 10  
Stockholm 04783-0010

Madawaska Lake, T17 R3 WELS

Tax Collector (444-6460)  
Town of Winterville Plantation  
391 Quimbey Road  
Winterville Plantation 04739

T14 R6 WELS, T14 R8 WELS,  
T15 R6 WELS

**FRANKLIN COUNTY**

**COLLECTOR**

**TOWNSHIP\***

Mary Dunham (639-5326)  
1162 Rangeley Road, PO Box 330  
Phillips 04966-0330

Madrid

Tax Collector (246-4401)  
Town of Eustis  
88 Main Street, PO Box 350  
Stratton 04982-0350

T1 R5 WBKP (Jim Pond), T4 R3 BKP  
WKR (Wyman), Gore North of T2 & T3  
R6 WBKP (Coburn Gore), T3 R5  
WBKP (Seven Ponds), T2 R6 WBKP  
(Chain of Ponds), T2 R5 WBKP (Alder  
Stream), T1 R6 WBKP (Kibby)

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

Salem

Tax Collector (864-3326 x110)  
Town of Rangeley  
15 School Street  
Rangeley 04970

T3 R3 WBKP (Davis), T2 R3 WBKP  
(Lang), T3 R4 WBKP (Stetsontown)

Tax Collector (684-4002)  
Town of Strong  
14 South Main Street, PO Box 263  
Strong 04983-0263

Freeman

Tax Collector (585-2348)  
Town of Weld  
23 Mill Street, PO Box 87  
Weld 04285-0087

Perkins

Tax Collector (645-4961)  
Town of Wilton  
158 Weld Road, PO Box 541  
Wilton 04294-0541

Washington

**HANCOCK COUNTY**

**COLLECTOR**

**TOWNSHIP\***

Tax Collector (732-3768)  
Town of Burlington  
PO Box 70  
Burlington 04417-0070

T3 ND

Tax Collector (584-5860)  
Town of Great Pond  
1235 Great Pond Road, PO Box 27  
Aurora 04408-0027

T22 MD, T28 MD, T32 MD, T34 MD,  
T39 MD, T41 MD

Hancock County Treasurer (667-8272)  
Hancock County Court House  
50 State Street, Suite 8  
Ellsworth 04605

Fletchers Landing

Tax Collector (546-7209)  
Town of Steuben  
294 US Rt. 1  
Box 26 Municipal Building  
Steuben 04680

T7 SD, T9 SD, T10 SD, All Islands

**KENNEBEC COUNTY**

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

Unity Township

**LINCOLN COUNTY**

Tax Collector (993-2296)  
45 N. Palermo Rd.  
PO Box 78  
Palermo 04354

Hibberts Gore

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

Indian Island, Muscongus Island

**OXFORD COUNTY**

Tax Collector (392-3302)  
Town of Andover  
17 Stillman Road, PO Box 219  
Andover 04216-0219

Andover North Surplus, Andover West  
Surplus, C Surplus, Township C,  
T4 R1 WBKP (Richardsontown)

**OXFORD COUNTY (cont'd)**

**COLLECTOR**

**TOWNSHIP\***

Tax Collector (824-2669)  
Town of Bethel  
19 Main Street, PO Box 1660  
Bethel 04217-1660

Albany, Mason

Tax Collector (824-3123)  
Town of Newry  
422 Bear River Road  
Newry 04261

TA R1 (Riley), TA R2 (Grafton)

Tax Collector (864-3326)  
Town of Rangeley  
15 School Street  
Rangeley 04970

T4 R3 WBKP (Lower Cupsuptic), T4 R4  
WBKP (Upper Cupsuptic), T5 R4 WBK  
(Lynchtown), T4 R2 WBKP  
(Adamstown), T5 R3 WBKP  
(Parkertown)

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

Milton

**PENOBSCOT COUNTY**

Denise Worster (765-3343)  
1386 Kingman Road  
Kingman 04451

Kingman

Tax Collector (732-3768)  
Town of Burlington  
PO Box 70  
Burlington 04417-0070

T2 R1 ND (Grand Falls), T1 ND  
(Summit), T3 R1 NBPP

Tax Collector (732-3513)  
Town of Howland  
8 Main Street, PO Box 386  
Howland 04448-0386

T1 R7 NWP (Mattamiscontis)

Tax Collector (746-9531)  
Town of Medway  
4 School Street  
Medway 04460-9512

T1 R6 WELS, T1 R7 WELS  
(Grindstone), T2 R7 WELS  
(Soldiertown)

Tax Collector (723-7006)  
Town of Millinocket  
197 Penobscot Avenue  
Millinocket 04462-1430

T3 Indian Purchase, T4 Indian Purchase,  
T3 R9 NWP, T1 R8 & T2 R8 WELS  
(Millinocket Lake), TA R8 & 9 (Long  
A, Seboris), TA R7 WELS, Hopkins  
Academy Grant, T2 R9 NWP, T3 R8  
WELS, T2 R8 NWP

**PENOBSCOT COUNTY (cont'd)**

**COLLECTOR**

**TOWNSHIP\***

Tax Collector (827-3962)  
City of Old Town  
150 Brunswick Street  
Old Town 04468

Argyle, Greenfield

Tax Collector (528-2215)  
Town of Patten  
21 Katahdin Street, PO Box 260  
Patten 04765-0260

T5 R7 WELS (Upper Shin Pond),  
T6 R7 WELS, T6 R8 WELS

Tax Collector (365-4260)  
Town of Sherman  
36 School Street, PO Box 96  
Sherman 04776-0096

T2 R6 WELS (Herseytown)

Tax Collector (738-2176)  
Town of Springfield  
PO Box 13  
Springfield 04487-0013

Prentiss

**PISCATAQUIS COUNTY**

Tax Collector (965-8639)  
Town of Brownville  
586 Main Road  
Brownville 04414

T6 R8 NWP (Williamsburg), Ebeemee,  
T6 R9 NWP (Katahdin Iron Works),  
Barnard, T7 R9 NWP, T4 R9 NWP

Tax Collector (723-7006)  
Town of Millinocket  
197 Penobscot Avenue  
Millinocket 04462 -1430

T1 R9 WELS (Ambejejus Lake), TA  
R10 WELS, T1 R10 WELS, T2 R10  
WELS, T1 R11 WELS, T2 R11 WELS  
(Rainbow), T2 R9 WELS, T3 R9 WELS  
(Mt. Katahdin), T3 R11 WELS, T4 R13  
WELS, T7 R11 WELS, T10 R15 WELS

Tax Collector (943-2202)  
Town of Milo  
6 Pleasant Street, PO Box 218  
Milo 04463-0218

Orneville

Tax Collector (997-3641)  
Town of Monson  
10 Tenney Hill Road, PO Box 308  
Monson 04464-0308

Blanchard, Elliotsville

**PISCATAQUIS COUNTY (cont'd)**

**COLLECTOR**

**TOWNSHIP\***

Tax Collector (695-3257)  
Town of Shirley  
25 West Road, PO Box 147  
Shirley Mills 04485-0147

Days Academy Grant, Harford's Point, Island  
No. 25, T2 R6 BKP EKR (Big Moose), T3 R5  
BKP EKR (Moosehead Junction), T7 R10 NWP  
(Bowdoin College East), T8 R10 NWP  
(Bowdoin College West), T1 R12 WELS, T3  
R15 WELS (Northeast Carry), T4 R10 WELS,  
T5 R13 WELS (Chesuncook), T6 R11 WELS,  
T7 R12 WELS, T7 R14 WELS, T8 R11 WELS,  
T9 R11 WELS, TA R13 WELS (Frenchtown,  
Kakadjo), TA R14 WELS (Lily Bay)

**SOMERSET COUNTY**

Diane Emery (628-3081)  
HCR 68, PO Box 455  
2028 Long Falls Dam Road  
Highland Pt. 04961

T2 R1 BKP WKR (Lexington)

Kristin McDonough (534-7539)  
PO Box 183  
Rockwood 04478

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

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

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

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

Concord, T1 R3 BKP WKR (Carrying  
Place), T2 R3 BKP WKR (Carrying  
Place Town), T3 R3 BKP WKR (Dead River),  
T3 R4 BKP WKR (Spring Lake)

Tax Collector (663-4452)  
The Forks Plantation  
Route 201, PO Box 77  
West Forks 04985-0077

T1 R6 BKP EKR (Indian Stream), T1 R5  
BKP EKR (Moxie Gore), T2 R2 BKP EKR  
(Mayfield), T2 R3 BKP EKR (Bald Mountain),  
T3 R6 BKP WKR (Upper Enchanted); T2 R5  
BKP WKR (Lower Enchanted)



**WASHINGTON COUNTY**

**COLLECTOR**

**TOWNSHIP\***

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

Edmunds

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

T29 MD (Devereaux)

Tax Collector (483-4067)  
Town of Columbia Falls  
205 Main Street, PO Box 100  
Columbia Falls 04623-0100

Centerville, T24 MD

Tax Collector (448-2321)  
Town of Danforth  
18 Central Street, PO Box 117  
Danforth 04424-0117

Brookton, T9 R4 NBPP (Forest City)

Tax Collector (255-8598)  
Town of East Machias  
34 Cutler Road, PO Box 117  
East Machias 04630-0117

Berry, Cathance, Marion, T19 ED

Tax Collector (796-2001)  
Grand Lake Stream Plantation  
PO Box 98  
Grand Lake Stream Plt. 04637-0098

Sakom Twp (T5 ND BPP), T6 ND,  
Indian Township, Passamaquoddy  
Reservation

Tax Collector (733-2341)  
Town of Lubec  
40 School Street, PO Box 101  
Lubec 04652

Trescott

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

Big Lake

Tax Collector (796-5157)  
Town of Topsfield  
48 North Road, PO Box 59  
Topsfield 04490-0059

T7 R2 NBPP (Kossuth), T1 R2 TS  
(Dyer), T10 R3 NBPP (Forest),  
Columbia Falls

Tax Collector (788-3877)  
Town of Vanceboro  
PO Box 67  
Vanceboro 04491-0067

T1 R3 TS (Lambert Lake)

**WASHINGTON COUNTY (cont'd)**

**COLLECTOR**

Tax Collector (255-8859)  
Town of Wesley  
4650 Airline Road  
HCR 71, Box 300  
Wesley 04686

**TOWNSHIP\***

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

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

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<b><u>Location</u></b>	<b><u>Address</u></b>	<b><u>Phone/fax</u></b>
Augusta	19 Anthony Avenue	287-3330/287-3389
Bangor	Airport Mall, 1129 Union St. Suite 9	942-1319/945-0175
Calais	376 North St.	454-2175/454-7987
Caribou	159 Bennett Dr., Suite 1	492-9141/492-9142
Ellsworth	24 Church St.	667-9363/667-0048
Kennebunk	63 Portland Road, Suite 4	985-4890/985-2849
Lewiston	36 Mollison Way	753-7750/783-5385
Mexico	110 Main Street - Mexico Shopping Plaza	369-9921/369-0106
Portland	125 Presumpscot Street, Unit #4	822-6400/822-6417
Rockland	360 Old County Road, Suite #1	596-2255/596-2209
South Portland	364 Maine Mall Road, Box 704	822-0730/822-0733
Springvale	456 Main Street	490-1261/324-4883
Topsham	49 Topsham Fair Mall Road	725-6520/725-1244

Please refer to the following list for your township's Legal Residence Code (Geocode), and compare to the Code on your Vehicle Registration. For more information, contact Property Tax at (207) 624-4785

**AROOSTOOK COUNTY\***

<b>Legal Residence Code</b>	<b>Township</b>	<b>Authorized Excise Tax Collector</b>
03050	BENEDICTA	TOWN OF SHERMAN
03841	CLAYTON LAKE	TOWN OF ASHLAND
03802	CONNOR (TWP K)	TOWN OF CARIBOU
03899	CROSS LAKE	TOWN OF NEW CANADA
03160	E TOWNSHIP	TOWN OF BLAINE
03889	MADAWASKA LAKE	TOWN OF STOCKHOLM
03807	NORTH YARMOUTH ACADEMY GRANT	TOWN OF MATTAWAMKEAG
03809	SILVER RIDGE	TOWN OF SHERMAN
03811	T1 R4 WELS (N. 1/2 UPPER MOLUNKUS)	TOWN OF MATTAWAMKEAG
03816	T1 R5 WELS	TOWN OF SHERMAN
03833	T11 R4 WELS	TOWN OF ASHLAND
03888	T15 R15 WELS	TOWN OF FORT KENT
03880	T15 R6 WELS	TOWN OF WINTERVILLE PLANTATION
03890	T16 R5 WELS (SQUARE LAKE )	TOWN OF NEW CANADA
03897	T17 R3 WELS	TOWN OF STOCKHOLM
03898	T17 R4 WELS (SINCLAIR)	TOWN OF ST. AGATHA
03801	T20 R11 & 12 (BIG TWENTY)	TOWN OF FORT KENT
03824	T9 R3 WELS	TOWN OF BLAINE
03826	T9 R5 WELS (SWETT FARM)	TOWN OF PATTEN
03813	TA R2 WELS	TOWN OF SHERMAN
03806	TA R5 WELS (MOLUNKUS)	TOWN OF MATTAWAMKEAG
03814	TC R2 WELS	TOWN OF BLAINE
03815	TD R2 WELS (COX PATENT)	TOWN OF BLAINE

**FRANKLIN COUNTY\***

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

**HANCOCK COUNTY\***

<b>Legal Residence</b>		<b>Authorized</b>
<b>Code</b>	<b>Township</b>	<b>Excise Tax Collector</b>
09806	T10 SD	TOWN OF STEUBEN
09808	T22 MD	TOWN OF GREAT POND
09809	T28 MD	TOWN OF GREAT POND
09801	T3 ND & STRIP NORTH	TOWN OF BURLINGTON
09810	T32 MD	TOWN OF GREAT POND
09803	T7 SD	TOWN OF STEUBEN
09804	FLETCHERS LANDING	HANCOCK COUNTY TREASURER
09805	T9 SD	TOWN OF STEUBEN
09811	T34 MD	TOWN OF GREAT POND
09813	T39 MD	TOWN OF GREAT POND
09815	T41 MD	TOWN OF GREAT POND

**KENNEBEC COUNTY\***

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

15801	HIBBERTS GORE	TOWN OF PALERMO
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**OXFORD COUNTY\***

17802	ALBANY	TOWN OF BETHEL
17811	MASON	TOWN OF BETHEL
17812	MILTON	TOWN OF WOODSTOCK
17818	TOWNSHIP C	TOWN OF ANDOVER
17816	T4 R1 NBKP (RICHARDSONTOWN)	TOWN OF ANDOVER
17801	T4 R2 WBKP (ADAMSTOWN)	TOWN OF RANGELEY
17809	T4 R3 WBKP (LOWER CUPSUPTIC)	TOWN OF RANGELEY
17810	T5 R4 WBKP (LYNCHTOWN)	TOWN OF RANGELEY

**PENOBSCOT COUNTY\***

19801	ARGYLE	TOWN OF OLD TOWN
19270	GREENFIELD	TOWN OF OLD TOWN
19808	KINGMAN	DENISE WORSTER, KINGMAN
19540	PRENTISS	TOWN OF SPRINGFIELD
19814	TA R7 WELS	TOWN OF MILLINOCKET
19809	TA R8 & 9 WELS (LONG A, W. SEBORIS)	TOWN OF MILLINOCKET
19810	T1 R7 NWP (MATTAMISCONTIS)	TOWN OF HOWLAND
19802	T1 R7 WELS (GRINDSTONE)	TOWN OF MEDWAY
19816	T1 R8 WELS (MILLINOCKET LAKE)	TOWN OF MILLINOCKET
19250	T2 R1 ND (GRAND FALLS)	TOWN OF BURLINGTON
19803	T2 R6 WELS (HERSEYTOWN)	TOWN OF SHERMAN
19811	T2 R7 WELS (SOLDIERTOWN)	TOWN OF MEDWAY
19806	T3 INDIAN PURCHASE	TOWN OF MILLINOCKET
19823	T3 R9 NWP	TOWN OF MILLINOCKET
19807	T4 INDIAN PURCHASE	TOWN OF MILLINOCKET
19827	T5 R7 WELS (UPPER SHIN POND)	TOWN OF PATTEN
19831	T6 R8 WELS	TOWN OF PATTEN

**PISCATAQUIS COUNTY\***

<b>Legal Residence</b>		<b>Authorized</b>
<b>Code</b>	<b>Township</b>	<b>Excise Tax Collector</b>
21030	BARNARD	TOWN OF BROWNVILLE
21040	BLANCHARD	TOWN OF MONSON
21806	DAYS ACADEMY GRANT	TOWN OF SHIRLEY
21853	EBEEMEE (FORMERLY T5 R9 NWP)	TOWN OF BROWNVILLE
21080	ELLIOTTSVILLE	TOWN OF MONSON
21811	HARFORD'S POINT	TOWN OF SHIRLEY
71406	ISLAND NO. 25	TOWN OF SHIRLEY
21821	ORNEVILLE	TOWN OF MILO
21809	TA R13 WELS (FRENCHTOWN, KAKADJO)	TOWN OF SHIRLEY
21815	TA R14 WELS (LILY BAY)	TOWN OF SHIRLEY
21833	T1 R9 WELS (AMBEJEJUS LAKE)	TOWN OF MILLINOCKET
21834	T1 R10 WELS	TOWN OF MILLINOCKET
21836	T1 R12 WELS	TOWN OF SHIRLEY
21801	T2 R6 BKP EKR (BIG MOOSE)	TOWN OF SHIRLEY
21816	T3 R5 BKP EKR (MOOSEHEAD JUNCTION)	TOWN OF SHIRLEY
21820	T3 R15 WELS (NORTHEAST CARRY)	TOWN OF SHIRLEY
21847	T4 R10 WELS	TOWN OF SHIRLEY
21845	T4 R9 NWP	TOWN OF BROWNVILLE
21804	T5 R13 WELS (CHESUNCOOK)	TOWN OF SHIRLEY
21827	T6 R8 NWP (WILLIAMSBURG)	TOWN OF BROWNVILLE
21812	T6 R9 NWP (KATAHDIN IRON WORKS)	TOWN OF BROWNVILLE
21871	T7 R14 WELS	TOWN OF SHIRLEY
21803	T8 R10 NWP (BOWDOIN COLLEGE WEST)	TOWN OF SHIRLEY
21880	T9 R11 WELS	TOWN OF SHIRLEY

**SOMERSET COUNTY\***

25818	CONCORD	TOWN OF MOSCOW
25848	SANDBAR TRACT	KRISTIN McDONOUGH, ROCKWOOD
25844	T1 R1 NBKP (ROCKWOOD STRIP)	KRISTIN McDONOUGH, ROCKWOOD
25803	T1 R1 NBKP (TAUNTON & RAYNHAM)	KRISTIN McDONOUGH, ROCKWOOD
25857	T1 R2 NBKP (TOMHEGAN)	KRISTIN McDONOUGH, ROCKWOOD
25860	T1 R3 BKP WKR (CARRYING PLACE)	TOWN OF MOSCOW
25838	T1 R5 BKP EKR (MOXIE GORE)	TOWN OF THE FORKS
25831	T2 R1 BKP WKR (LEXINGTON)	DIANE EMERY, HIGHLAND PLT.
25845	T2 R1 NBKP (ROCKWOOD STRIP)	KRISTIN McDONOUGH, ROCKWOOD
25835	T2 R2 BKP EKR (MAXFIELD)	TOWN OF THE FORKS
25805	T2 R3 BKP EKR (BALD MOUNTAIN)	TOWN OF THE FORKS
25815	T2 R3 BKP WKR (CARRYING PLACE TOWN)	TOWN OF MOSCOW
25841	T2 R4 NBKP (PITTSTON ACADEMY GRANT)	TOWN OF JACKMAN
25829	T2 R6 BKP WKR (JOHNSON MTN)	TOWN OF JACKMAN
25833	T3 R1 NBKP (LONG POND )	TOWN OF JACKMAN
25819	T3 R3 BKP WKR (DEAD RIVER)	TOWN OF MOSCOW
25861	T3 R4 BKP WKR (SPRING LAKE)	TOWN OF MOSCOW
25858	T3 R6 BKP WKR (UPPER ENCHANTED )	TOWN OF THE FORKS
25852	TR4 NBKP (SEBOOMOOK)	KRISTIN McDONOUGH, ROCKWOOD

**SOMERSET COUNTY (cont)\***

<b>Legal Residence</b>		<b>Authorized</b>
<b>Code</b>	<b>Township</b>	<b>Excise Tax Collector</b>
25839	T3 R7 BKP WKR (PARLIN POND)	TOWN OF JACKMAN
25822	T4 R16 WELS (ELM STREAM)	KRISTIN McDONOUGH, ROCKWOOD
25866	T5 R7 BKP WKR (RAYTON)	TOWN OF JACKMAN
25827	T6 R1 NBKP (HOLEB )	TOWN OF JACKMAN
25804	T5 R1 NBKP (ATTEAN POND)	TOWN OF JACKMAN
25808	T6 R11 WELS (BIG SIX)	TOWN OF JACKMAN

**WASHINGTON COUNTY\***

29340	BIG LAKE	TOWN OF PRINCETON
29801	BROOKTON	TOWN OF DANFORTH
29330	CATHANCE	TOWN OF EAST MACHIAS
29080	CENTERVILLE	TOWN OF COLUMBIA FALLS
29827	DAYBLOCK	TOWN OF WESLEY
29804	EDMUNDS	ROBERTA SEELEY, EDMUNDS TWP.
29825	GREENLAW CHOPPING	TOWN OF WESLEY
29810	MARION	TOWN OF EAST MACHIAS
29811	TRESCOTT	TOWN OF LUBEC
29803	T1 R2 TS (DYER)	TOWN OF TOPSFIELD
29809	T1 R3 TS (LAMBERT LAKE )	TOWN OF VANCEBORO
29813	T6 NORTH DIVISION	GRAND LAKE STREAM PLANTATION
29808	T7 R2 NBPP (KOSSUTH )	TOWN OF TOPSFIELD
29806	T9 R4 NBPP (FOREST CITY)	TOWN OF DANFORTH
29805	T10 R3 NBPP (FOREST)	TOWN OF TOPSFIELD
29821	T19 MD	TOWN OF WESLEY
29822	T24 MD	TOWN OF COLUMBIA FALLS
29828	T36 MD	TOWN OF WESLEY

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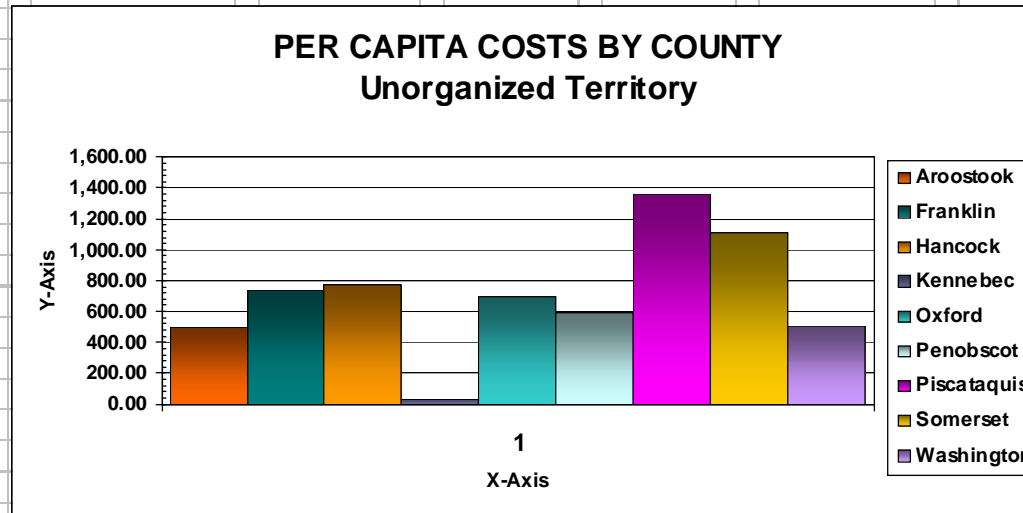


**UNORGANIZED TERRITORY INFORMATION**

**FISCAL YEAR 2008-2009**

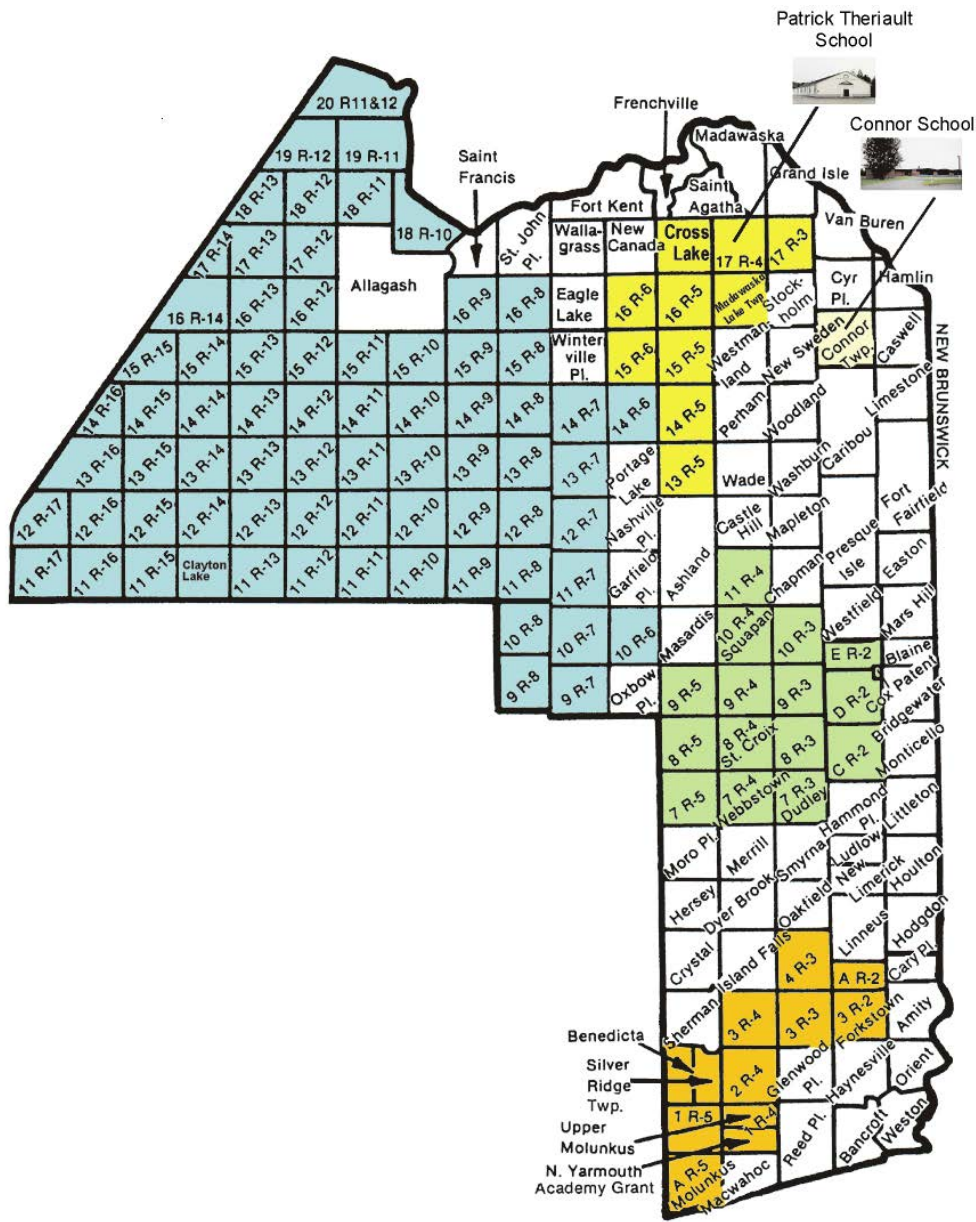
<u>Tax Code</u>	<u>County</u>	<b>2000</b>	<u>Number of Building Accts</u>	<u>Total Acreage</u>	<u>Miles of Road</u>		<u>Taxable Valuation</u>	<u>% of Total Valuation</u>	<b>FY2008-2009</b>
		<u>Resident Population</u>			<u>Summer</u>	<u>Winter</u>			<u>County Services Tax Assessment</u>
03	Aroostook	1,647	2,567	2,549,723.99	46.01	55.89	471,543,271	17.9%	822,636
07	Franklin	880	1,277	513,062.73	47.87	59.75	177,929,685	6.7%	653,984
09	Hancock	215	786	322,975.07	9.18	12.1	122,159,732	4.6%	164,925
11	Kennebec	31	15	6,130.96	1.72	1.72	2,823,732	0.1%	881
13	Knox	0	71	1,357.22	0	0	15,366,652	0.6%	0
15	Lincoln	1	43	1,696.38	0.85	0.85	12,805,828	0.5%	0
17	Oxford	655	895	415,311.87	56.27	45.35	176,699,652	6.7%	459,128
19	Penobscot	1,449	1,866	850,111.92	59.35	124.32	221,181,118	8.4%	857,695
21	Piscataquis	843	2,833	2,147,096.41	71.64	75.67	569,911,145	21.6%	1,145,517
25	Somerset	781	2,416	1,729,094.86	49.54	64.73	642,758,949	24.4%	864,474
27	Waldo	0	3	103.60	0	0	1,610,040	0.1%	0
29	Washington	1,341	1,775	748,303.42	72.19	100.12	224,337,800	8.5%	686,371
		<b>7,843</b>	<b>14,547</b>	<b>9,284,968.43</b>	<b>414.62</b>	<b>540.50</b>	<b>2,639,127,604</b>	<b>100.0%</b>	<b>5,655,611</b>

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# AROOSTOOK COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult volter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
	1990	2000	Prior School 0 to 4 yrs	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs		Year Round	Seasonal	
Aroostook:									
Central*	117	95	4	5	3	84	50	297	710
Connor	468	424	21	74	19	312	190	3	7
Northwest	45	27	0	1	1	25	14	289	691
South**	404	486	9	76	53	363	201	270	645
Square Lake	564	615	22	60	32	508	317	789	1886
	1,598	1,647	56	216	108	1,292	772	1,648	3,939
*E Township deorganized June, 1990 and population added to Central (2000 census)									
**Benedicta deorganized February, 1987 and population added to South									

## AROOSTOOK COUNTY

**County Seat: Houlton**  
**Unorganized Territory Area: 2,547,931.88 Acres**  
**2000 Unorganized Territory Population: 1,647**  
**Number of Unorganized Territory Townships: 109**

### County Office

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

Phone: 493-3318 Fax: 493-3491

### Commissioners

Paul J. Adams  
*(District includes Central & Southern Aroostook)*  
Kathadin Trust  
PO Box 1017  
Houlton 04730

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

Norman L. Fournier  
*(District includes Connor & Square Lake)*  
2002 Aroostook Road  
Wallagrass 04781

Phone: 444-5116 Fax: 444-5520  
(W) 444-5973 x 118

Paul J. Underwood  
*(District includes Northwest Aroostook)*  
23 Burlock Road  
Presque Isle 04769

Phone: 764-4331

**County Administrator:** Douglas F. Beaulieu

Phone: 493-3318 Fax: 493-3491

**Sheriff:** James P. Madore

532-3471 532-7319

**Treasurer:** Wilfred J. Bell

493-3318 493-3491

#### **Registrar of Deeds:**

Louise M. Caron (North)

834-3925 834-3138

Patricia F. Brown (South)

532-1500 532-1506

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

532-1502 532-7319

**Registrar of Probate:** Joanne M. Carpenter

532-1502 532-1507

**EMA Director:** Vernon Ouellette

493-4328 493-4357

#### **Unorganized Territory Public Works Director:**

Paul Bernier

493-3318 493-3491

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

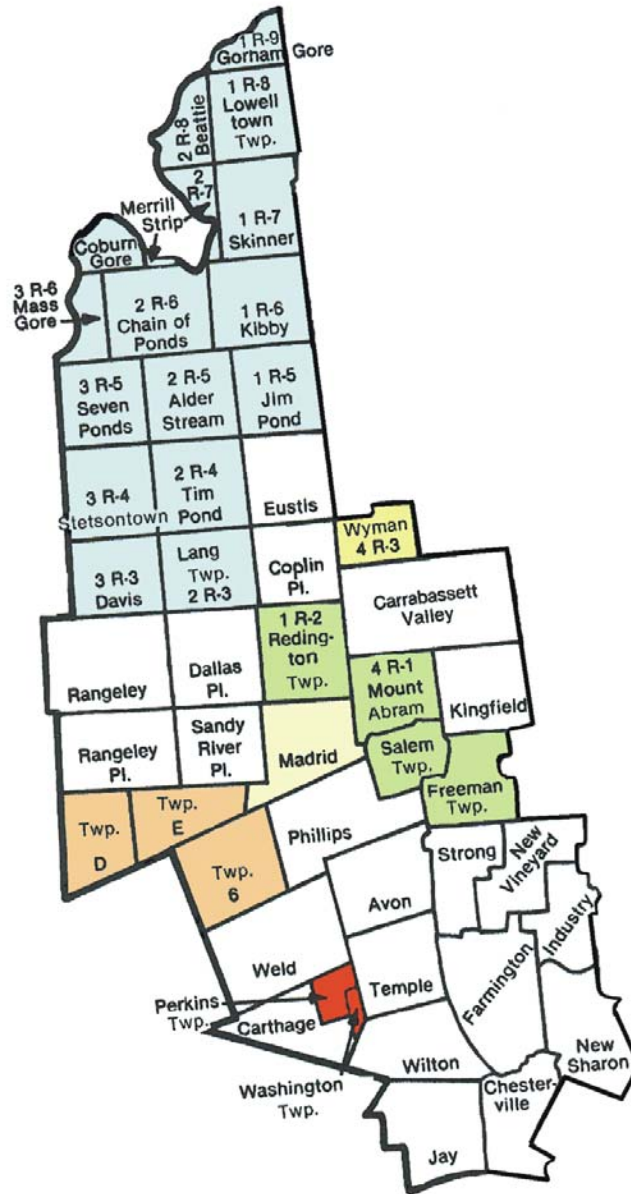
498-2557 493-3493

**UNORGANIZED TERRITORY  
AROOSTOOK COUNTY**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
<b>Property taxes</b>				
Local taxes	\$ 822,656	\$ 822,656	\$ 822,656	\$ 0
County tax	567,317	567,317	567,317	0
<b>State assistance</b>				
Local road assistance	65,300	65,300	59,564	(5,736)
Snowmobile funds	1,500	1,500	79,457	77,957
Small community grant program	12,000	12,000		(12,000)
Excise taxes	232,500	232,500	220,928	(11,572)
Interest income	15,000	15,000	20,489	5,489
Other Revenues	800	800	1,955	1,155
<b>TOTAL REVENUES</b>	<b>\$ 1,717,073</b>	<b>\$ 1,717,073</b>	<b>\$ 1,772,366</b>	<b>\$ 55,293</b>
<b>EXPENDITURES</b>				
County tax	\$ 567,317	\$ 567,317	\$ 567,317	\$ 0
Roads	113,000	113,000	113,000	0
Public works	80,200	80,200	87,044	(6,844)
Public safety	19,495	19,495	31,695	(12,200)
Snow removal	249,520	249,520	251,041	(1,521)
Solid waste disposal	114,150	114,150	106,810	7,340
Fire protection	100,172	100,172	99,057	1,115
Ambulance service	48,900	48,900	20,505	28,395
Administration	55,960	55,960	55,940	20
Capital outlays	277,365	378,093	196,222	181,871
Other	115,994	140,994	178,604	(37,610)
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,742,073</b>	<b>\$ 1,867,801</b>	<b>\$ 1,707,235</b>	<b>\$ 160,566</b>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<b>(25,000)</b>	<b>(150,728)</b>	<b>65,131</b>	<b>\$ 215,859</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (25,000)</b>	<b>(150,728)</b>	<b>65,131</b>	<b>\$ 215,859</b>
<b>FUND BALANCE - July 1, 2008</b>			<b>\$ 250,531</b>	
<b>FUND BALANCE - June 30, 2009</b>			<b>\$ 315,662</b>	

# FRANKLIN COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult volter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
	1990	2000	Prior School 0 to 4 yrs	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs		Year Round	Seasonal	
	Franklin:								
East Central	459	526	27	89	36	387	234	116	277
North	21	41	0	9	2	30	19	262	626
South	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	632	1,580

\*Madrid deorganization effective July, 2000

## FRANKLIN COUNTY

**County Seat: Farmington**  
**Unorganized Territory Area: 513,320.36 Acres**  
**2000 Unorganized Territory Population: 880**  
**Number of Unorganized Territory Townships: 27**

### County Office

Franklin County Courthouse  
140 Main Street, Suite 3  
Farmington 04938  
Email: [jmagoon@franklincountyme.com](mailto:jmagoon@franklincountyme.com)

Phone: 778-6614      Fax: 778-5899

### Commissioners

Clyde C. Barker  
*(District includes all of the  
Unorganized Territories)*  
PO Box 165  
Strong 04983

Phone: 684-4832

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

Phone: 778-4320      Fax: 778-4320

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

Phone: 645-3382  
(W) 897-5423  
Cell: 491-0188      Fax: 897-2714

<b>County Clerk:</b> Julie Magoon	Phone: 778-6614	Fax: 778-5899
<b>Sheriff:</b> Dennis C. Pike	778-2680	778-6485
<b>Treasurer:</b> Mary K. Frank	778-6614	778-5899
<b>Registrar of Deeds:</b> Susan A. Black	778-5889	778-5899
<b>Judge of Probate:</b> Richard M. Morton, Esq.	778-5888	778-5899
<b>Registrar of Probate:</b> Joyce S. Morton	778-5888	778-5899
<b>EMA Director:</b> Timothy A. Hardy	778-5892	778-5892
<b>E 911 Addressing Officer:</b> Deb Richards	491-2965	
<b>District Attorney:</b> Norman R. Croteau, Esq.	778-5890	779-0892

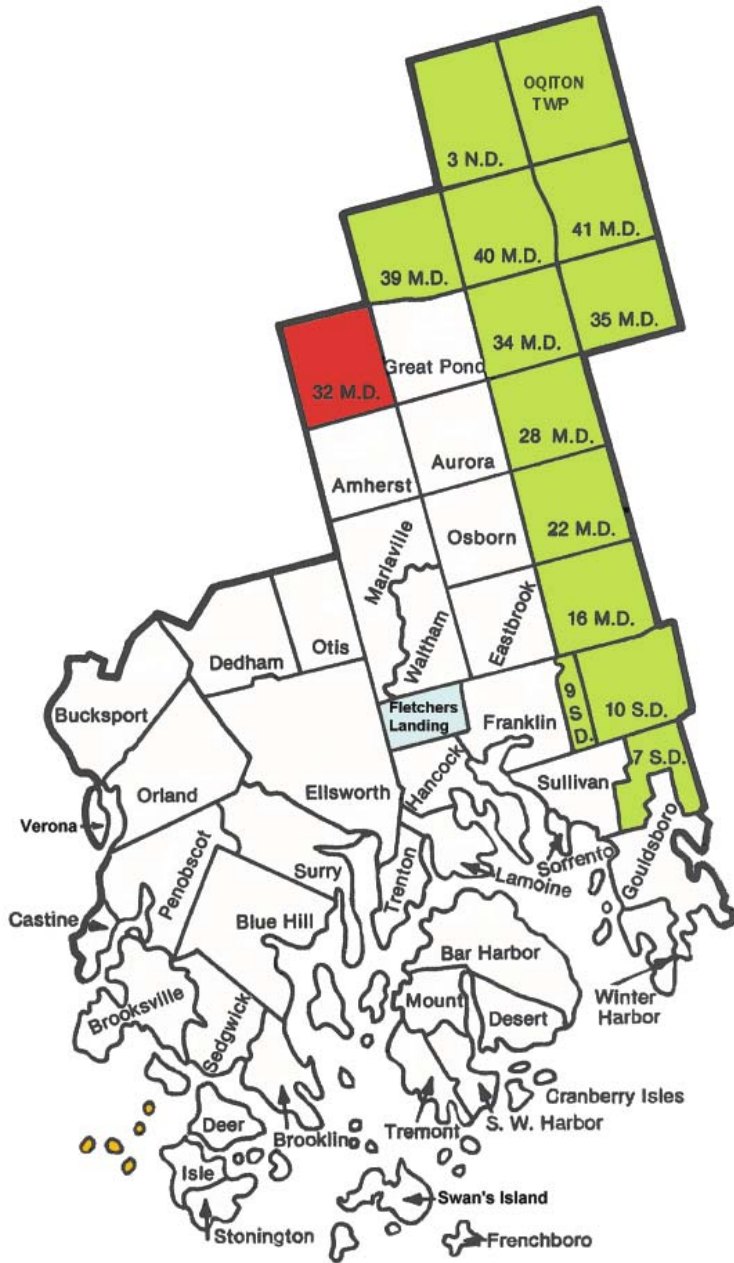
**UNORGANIZED TERRITORY  
FRANKLIN COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
<b>Taxes:</b>			
Property taxes	\$ 653,984	\$ 653,984	\$ 0
Excise taxes	100,000	130,913	30,913
<b>Intergovernmental revenues:</b>			
Local road assistance	58,932	58,932	0
Snowmobile reimbursement	400	0	(400)
Interest revenue	20,000	10,210	(9,790)
Use of Surplus	96,972	0	(96,972)
Miscellaneous Revenue	0	56,286	56,286
<b>TOTAL REVENUES</b>	<u>\$ 930,288</u>	<u>\$ 910,325</u>	<u>\$ (19,963)</u>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Administration	\$ 45,799	45,702	\$ 97
Public safety	136,369	129,561	6,808
Public works	466,970	531,427	(64,457)
Solid waste	104,650	94,464	10,186
Contingency	0	0	0
Capital reserve outlay	176,500	62,110	114,390
<b>TOTAL EXPENDITURES</b>	<u>\$ 930,288</u>	<u>\$ 863,264</u>	<u>\$ 67,024</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>47,061</u>	<u>47,061</u>
<b>FUND BALANCE - JULY 1</b>		<u>\$ 657,457</u>	
<b>FUND BALANCE - JUNE 30</b>		<u>\$ 704,518</u>	



# HANCOCK COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult volter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
	1990	2000	Prior School 0 to 4 yrs	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs		Year Round	Seasonal	
Hancock:									
Central	138	138	5	20	12	105	71	31	74
East	40	73	1	8	6	60	35	545	1,303
Northwest	0	4	0	0	0	4	2	18	43
	178	215	6	28	18	169	106	594	1,420



## HANCOCK COUNTY

County Seat: Ellsworth  
Unorganized Territory Area: 329,060.53 Acres  
2000 Unorganized Territory Population: 215  
Number of Unorganized Territory Townships 15  
Number of Unorganized Territory Offshore Islands: 33

### County Office

50 State Street, Suite 7  
Ellsworth 04605  
Phone: 667-9542 Fax: 667-1412  
Website: [www.co.hancock.me.us](http://www.co.hancock.me.us)  
Email: [hancock.county@co.hancock.me.us](mailto:hancock.county@co.hancock.me.us)

### Commissioners

Percy L. Brown  
*(District contains no Unorganized Territory)*  
97 Sunset Road  
Deer Isle 04627  
Phone: 348-6019 Fax: 348-6066  
(W): 348-2247

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

Steven Joy  
*(District includes Central, East,  
and Northwest Unorganized Territory )*  
125 Main Street  
Ellsworth 04605  
Phone: 461-9116  
(W) 667-9333

<b>County Clerk:</b> Cynthia DePrenger	Phone: 667-9542	Fax: 667-1412
<b>Sheriff:</b> William F. Clark	667-7575	667-7516
<b>CFO:</b> Philip Roy, Jr.	667-8272	667-1412
<b>Treasurer:</b> Janice Pinkham Eldridge	667-8272	667-1412
<b>Registrar of Deeds:</b> Julie Curtis	667-8353	667-1410
<b>Judge of Probate:</b> James Patterson, Esq.	667-8434	
<b>Registrar of Probate:</b> Bonnie Cousins	667-8434	
<b>EMA Director:</b> Ralph E. Pinkham	667-8126	667-1406
<b>District Attorney:</b> Carletta M. Bassano, Esq.	667-4621	667-0784
<b>RCC/911 Director:</b> Renée Wellman	667-8867	667-4865
<b>Unorganized Territory Supervisor:</b> Marc Perry	667-9542 x247	
Email: <a href="mailto:ut@co.hancock.me.us">ut@co.hancock.me.us</a>		

**UNORGANIZED TERRITORY  
HANCOCK COUNTY**

**Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund  
Year ended June 30, 2009**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance positive (negative)</u>
<b>REVENUES:</b>			
Property taxes	\$ 164,925	\$ 164,925	\$ 0
Excise taxes	16,000	22,448	6,448
Road assistance	12,732	12,732	0
Miscellaneous	830	4,244	3,414
<b>TOTAL REVENUES</b>	<b>\$ 194,487</b>	<b>\$ 204,349</b>	<b>\$ 9,862</b>
<b>EXPENDITURES:</b>			
Administration	\$ 9,261	\$ 9,261	\$ 0
Clerical assistance	7,533	3,482	4,051
Fire protection	20,000	11,500	8,500
Roads and bridges	24,729	14,749	9,980
Solid waste removal	28,000	24,551	3,449
Road commissioner	28,243	31,250	(3,007)
Snow removal	62,000	66,113	(4,113)
Dispatch center fee	6,000	6,000	0
Washington Hancock community agency	671	671	0
Other	5,550	4,508	1,042
E-911	2,500	2,500	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 194,487</b>	<b>\$ 174,585</b>	<b>\$ 19,902</b>
Excess (deficiency) of revenues over (under) expenditures	0	29,764	29,764
Reconciliation of budgetary to GAAP basis:			
Unbudgeted amounts - reserve fund activity		5,950	
Net change in fund balance		35,714	
Fund balance, beginning of year		<u>\$ 198,429</u>	
<b>Fund balance, end of year</b>		<b><u>\$ 234,143</u></b>	

# KENNEBEC COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



	Kennebec County Unorganized Territory								Estimated 2.39 Home Avg. Non- Residents
	Population		Children			Adult volter Population	Homes		
	1990	2000	Prior School 0 to 4 yrs	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs		Year Round	Seasonal	
Kennebec:									
<b>Unity Township</b>	36	31	1	2	4	25	15	5	12
	36	31	1	2	4	25	15	5	12

**KENNEBEC COUNTY**

**County Seat: Augusta**  
**Unorganized Territory Area: 6131.96 Acres**  
**2000 Unorganized Territory Population: 31**  
**Number of Unorganized Territory Townships: 1**

**County Office**

125 State Street  
Augusta 04330  
Website: [www.kennebeccounty.org](http://www.kennebeccounty.org)  
Email: [bgdevlin@kennebecso.com](mailto:bgdevlin@kennebecso.com)

Phone: 622-0971      Fax: 623-4083

**Commissioners**

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

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

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

Phone: 622-9053

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

Phone: 582-1844

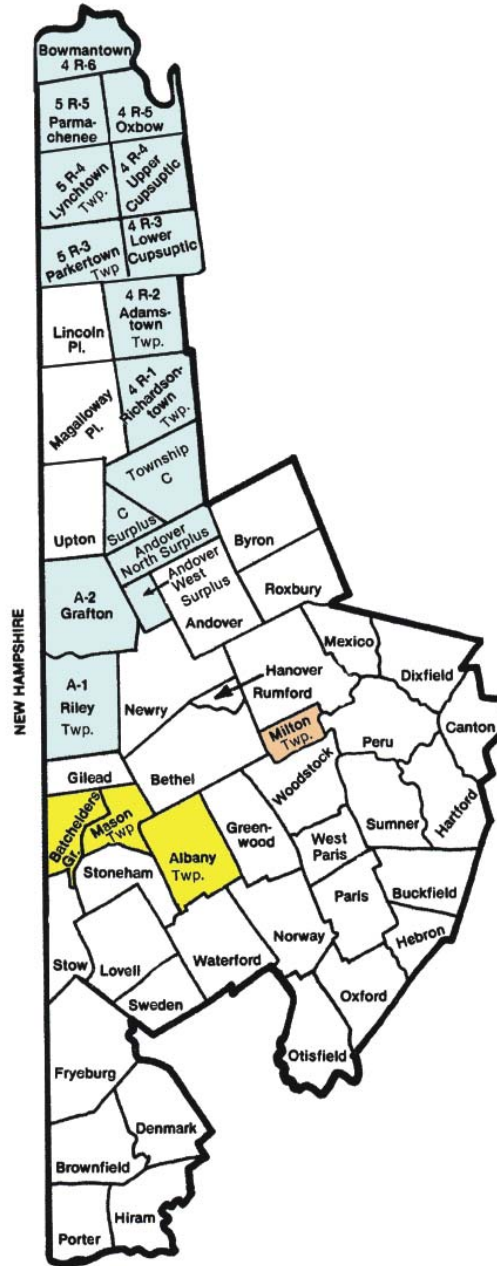
<b>County Administrator:</b> Robert Devlin	Phone: 622-0971	Fax: 623-4083
<b>Sheriff:</b> Randall H. Liberty	623-3614	622-0990
<b>Treasurer:</b> Robert G. Crockett	622-1362	623-4083
<b>Registrar of Deeds:</b> Beverly Bustin-Hatheway	622-0431	622-1598
<b>Judge of Probate:</b> James Mitchell, Esq.	622-7558	621-1639
<b>Registrar of Probate:</b> Kathleen Ayers	622-7558	621-1639
<b>EMA Director:</b> Richard Beausoleil	623-8407	622-4128
<b>District Attorney:</b> Evert Fowle, Esq.	623-1156	622-5839

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

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2009**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>REVENUES:</b>			
Property Taxes	\$ 880	0	\$ (880)
Excise Taxes	6,605	12,823	\$ 6,218
Intergovernmental revenue:			
Department of Transportation	2,184	2,945	761
<b>TOTAL REVENUES</b>	<b>\$ 9,669</b>	<b>\$ 15,768</b>	<b>\$ 6,099</b>
<b>EXPENDITURES:</b>			
Current:			
Fire department	\$ 1,500	\$ 1,500	\$ 0
Snow removal	5,500	6,907	(1,407)
E911	150	96	54
Waste disposal	3,500	3,567	(67)
Administration	667	667	0
Audit	1,200	1,050	150
Miscellaneous/contingency	1,500	0	1,500
<b>TOTAL EXPENDITURES</b>	<b>14,017</b>	<b>13,787</b>	<b>230</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>			
	<b>\$ (4,348)</b>	<b>\$ 1,981</b>	<b>\$ 6,329</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Interest income	0	1,611	1,611
Utilization of undesignated fund balance	4,348	0	(4,348)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 4,348</b>	<b>1,611</b>	<b>5,959</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>			
	<b>\$ 0</b>	<b>3,592</b>	<b>370</b>
<b>FUND BALANCE - JULY 1</b>		<b>\$ 56,311</b>	
<b>FUND BALANCE - JUNE 30</b>		<b>\$ 59,903</b>	

# OXFORD COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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

## OXFORD COUNTY

**County Seat: Paris**  
**Unorganized Territory Area: 409,324.87 Acres**  
**2000 Unorganized Territory Population: 655**  
**Number of Unorganized Territory Townships: 19**

### County Office

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

Phone: 743-6359 Fax: 743-1545

### Commissioners

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

Phone: 369-0354

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

Phone: 539-2325 Fax: 539-2325

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

Phone: 743-7695 Fax: 539-4179  
(W) 539-4112

**County Administrator:** Scott G. Cole  
**Assistant County Administrator:** Judith Haas  
**Sheriff:** Wayne J. Gallant  
**Treasurer:** Roy Gedat

Phone: 743-6359 Fax: 743-1545  
743-6359 743-1545  
743-9554 x 111 743-1510  
743-6350 743-1545

#### **Registrar of Deeds:**

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

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

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

743-4297 743-4255

**Registrar of Probate:** Bruce Rood

743-6671 743-4255

**EMA Director:** Scott Parker

743-6336 743-7346

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

743-8282 743-1511

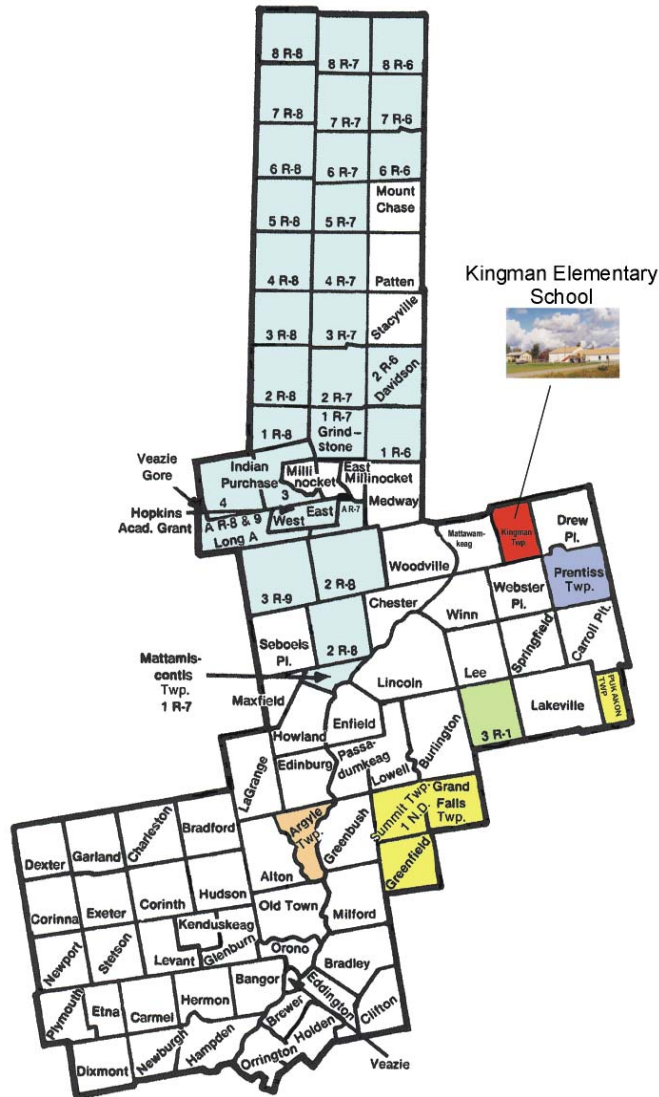
**UNORGANIZED TERRITORY  
OXFORD COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2009**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES:</b>			
Taxes:			
Property taxes	\$ 459,128	\$ 459,128	\$ 0
Excise taxes	100,000	118,656	18,656
Intergovernmental revenues:			
Local road assistance	64,736	60,396	(4,340)
Snowmobile reimbursement	400	483	83
Forest	0	33,731	33,731
Interest revenue	6,000	2,243	(3,757)
Miscellaneous revenue	0	6,498	6,498
<b>TOTAL REVENUES</b>	<b>\$ 630,264</b>	<b>\$ 681,135</b>	<b>\$ 50,871</b>
<b>EXPENDITURES:</b>			
Current:			
Administration	\$ 44,313	42,379	\$ 1,934
Public Safety	100,250	56,131	44,119
Public works	360,500	279,707	80,793
Solid waste	72,000	72,234	(234)
Contingency	25,000	0	25,000
Capital reserve outlay	150,000	0	150,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 752,063</b>	<b>\$ 450,451</b>	<b>\$ 301,612</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ (121,799)</b>	230,684	<b>\$ 352,483</b>
<b>FUND BALANCE - JULY 1</b>			<b>\$ 465,098</b>
<b>FUND BALANCE - JUNE 30</b>			<b>\$ 695,782</b>



# PENOBSCOT COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



	Children								Estimated 2.39 Home Avg. Non- Residents
	Population		Prior School	Elementary	Secondary	Adult volter	Homes		
	1990	2000	0 to 4 yrs	5 to 14 yrs	15 to 19 yrs	Population	Year Round	Seasonal	
Penobscot									
Argyle	202	253	13	43	19	187	110	14	33
East Central**	2779	324	18	53	25	232	142	149	366
Kingman	246	213	7	17	15	177	99	15	36
North	403	443	11	43	22	375	219	818	1,955
Prentiss*	245	214	16	28	15	159	91	22	53
Twombly	N/A	2	0	0	0	2	2	9	22
	1,375	1,449	65	184	96	1,130	661	1,018	2,455
*Prentiss deorganized June, 1990									
**Greenfield deorganized July, 1993 and population added to East Central (2000 census)									

**PENOBSCOT COUNTY**

**County Seat: Bangor**  
**Unorganized Territory Area; 847,910.72 Acres**  
**2000 Unorganized Territory Population: 1,449**  
**Number of Unorganized Territory Townships: 39**

**County Office**

97 Hammond Street  
Bangor 04401-4998  
Email: [bcollins@penobscot-county.net](mailto:bcollins@penobscot-county.net)

Phone: 942-8535 Fax: 945-6027

**Commissioners-**

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

Phone: 942-0076 Fax: 945-6027

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

Phone: 884-8383 Fax: 884-7086

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

Phone: 746-5371 Fax: 945-6027

<b>County Administrator:</b> Bill Collins	Phone: 942-8535	Fax: 945-6027
<b>Sheriff:</b> Glenn C. Ross	947-4585	945-4761
<b>Treasurer:</b> Daniel J. Tremble	942-8535	945-6027
<b>Registrar of Deeds:</b> Susan F. Bulay	942-8797	945-4920
<b>Judge of Probate:</b> Allan Woodcock, Jr., Esq.	942-8769	941-8499
<b>Registrar of Probate:</b> Susan M. Almy	942-8769	941-8499
<b>EMA Director:</b> Calvin (Tom) Robertson	945-4750	942-8941
<b>Director, Roads &amp; Mapping Dept:</b> Barbara Veilleux	942-8566	945-4933
<b>Road Agent:</b> George Buswell	942-8566	945-4933
<b>District Attorney:</b> R. Christopher Almy, Esq.	942-8552	945-4748

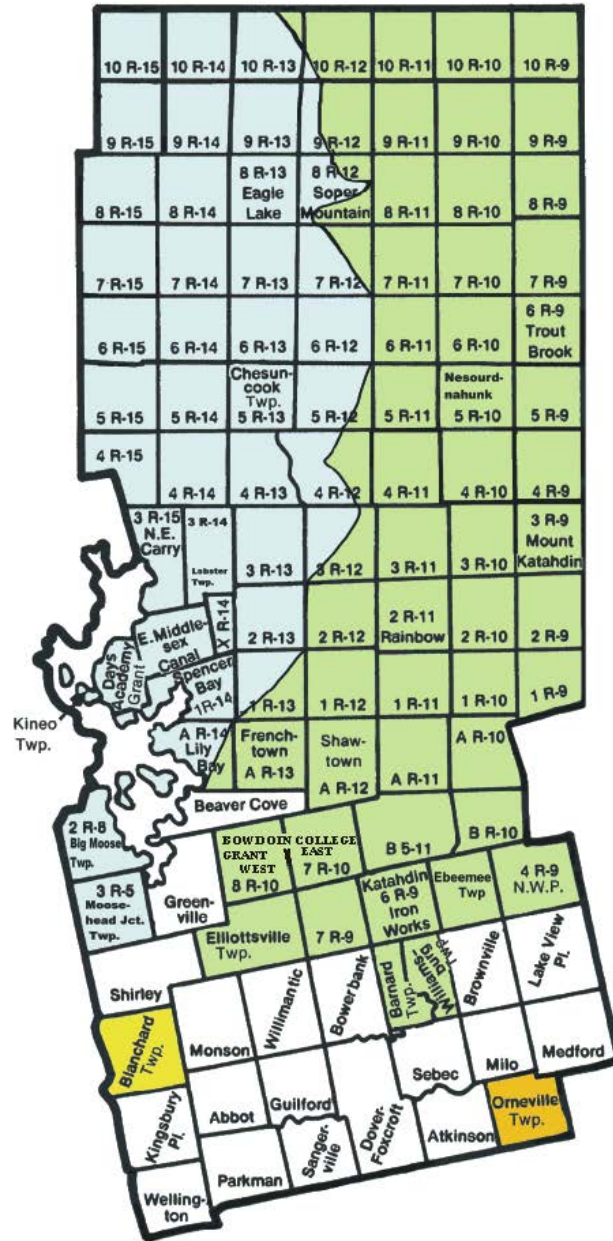
**UNORGANIZED TERRITORY  
PENOBSCOT COUNTY**

**STATEMENT OF CASH FLOWS -  
ALL TRUST FUNDS GENERAL FUND  
June 30, 2009**

	<b>Original Budget</b>	<b>Adjustments to Budget</b>	<b>Balances forward and Reserves</b>	<b>Receipts/ Applied Revenue</b>	<b>Final Adjusted Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>							
Property taxes	\$ 857,695	\$ 0	\$ 0	0	857,695	\$ 857,695	0
Excise taxes	150,000	0	0	0	150,000	145,715	(4,285)
Intergovernmental revenue:							
Local road assistance	125,000	0	0	0	125,000	118,588	(6,412)
Solid waste/snowplowing	27,000	0	0	0	27,000	59,783	32,783
Fire/rescue reimbursements	1,500	0	0	0	1,500	1,594	94
Snowmobiles-townships	400	0	0	0	400	616	216
Road salt/sand reimbursement	22,176	0	0	0	22,176	39,547	17,371
Investment income	18,245	0	0	0	18,245	21,149	2,904
Other revenue	25,075	0	0	0	25,075	52,865	27,790
<b>TOTAL REVENUE</b>	<b>\$ 1,227,091</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,227,091</b>	<b>\$ 1,297,552</b>	<b>\$ 70,461</b>
<b>EXPENDITURES</b>							
<b>Current</b>							
Administration	\$ 62,752	\$ 0	\$ 0	0	62,752	\$ 62,752	0
Audit/bank charges/fees	1,500	0	0	0	1,500	2,700	(1,200)
Polling places	2,500	0	0	0	2,500	1,309	1,191
Ambulance services	20,500	0	0	0	20,500	14,240	6,260
Animal control	4,150	0	0	0	4,150	3,803	347
E-911 addressing	0	0	64,603	906	65,509	1,800	63,709
Fire protection	63,038	0	0	0	63,038	56,930	6,108
Dumps	218,745	0	0	0	218,745	203,027	15,718
Snow removal	588,794	71,644	1,712	0	662,150	662,150	0
Snow removal bond	0	0	16,178	6,139	22,317	0	22,317
Roads and bridges	129,700	0	139,327	1,954	270,981	32,410	238,571
Snowmobile trails	500	0	0	0	500	1,248	(748)
Cemeteries	20,618	0	0	0	20,618	19,160	1,458
Contingency	0	0	25,000	0	25,000	0	25,000
Capital outlay							
Sand/salt buildings	130,000	0	421,812	7,551	559,363	338,318	221,045
Road overlay	75,000	0	102,702	1,879	179,581	0	179,581
Prentiss bridge	0	0	92,366	2,257	94,623	0	94,623
Road projects	0	0	327,714	5,988	333,702	0	333,702
URIP escrow	0	0	0	118,588	118,588	30,304	88,284
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,317,797</b>	<b>\$ 71,644</b>	<b>\$ 1,191,414</b>	<b>\$ 145,262</b>	<b>\$ 2,726,117</b>	<b>\$ 1,430,151</b>	<b>\$ 1,295,966</b>
Excess of revenues over (under) expenditures	<u>(90,706)</u>	<u>(71,644)</u>	<u>(1,191,414)</u>	<u>(145,262)</u>	<u>(1,499,026)</u>	<u>(132,599)</u>	1,366,427
<b>FUND BALANCE - BEGINNING OF YEAR</b>						<b>\$ 1,650,809</b>	
<b>FUND BALANCE - ENDING OF YEAR</b>						<b>\$ 1,518,210</b>	

# PISCATAQUIS COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult volter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
	1990	2000	Prior School 0 to 4 yrs	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs		Year Round	Seasonal	
	Piscataquis								
Blanchard*	78	83	2	7	9	66	53	95	227
Northeast	218	347	16	37	23	276	177	1,037	2,478
Northwest	141	159	6	19	6	131	62	895	2,139
Southeast	247	254	6	39	16	196	118	199	476
	384	843	30	102	54	669	410	2,226	5,320

\*Blanchard deorganized in 1985

## PISCATAQUIS COUNTY

**County Seat: Dover-Foxcroft**  
**Unorganized Territory Area: 2,291,037.34 Acres**  
**Unorganized Territory Population: 843**  
**Number of Unorganized Territory Townships: 92**  
**Inland islands: 68**

### County Office

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

Phone: 564-2161 Fax: 564-3022

### Commissioners

Thomas Lizotte  
*(District includes part of Elliottsville Twp)*  
1062 South Street  
Dover-Foxcroft 04426

Phone: 564-3186  
(W) 564-4342

Frederick Y. Trask  
*(District includes Barnard, Northeast  
Piscataquis excluding Elliottsville,  
Southeast Piscataquis, and Orneville)*  
PO Box 37  
Milo 04463

Cell: 631-8190 Fax: 943-5626  
(W): 943-7746

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

Cell: 280-0291 Fax: 564-3022

**County Manager:** Marilyn Tourtelotte  
**Sheriff:** John J. Goggin  
**Treasurer:** Gail E. Lynch  
**Registrar of Deeds:** Linda M. Smith  
**Judge of Probate:** James R. Austin, Esq.  
**Registrar of Probate:** Judith A. Raymond  
**EMA Director:** Thomas F. Iverson, Jr.  
**Road Coordinator:** Tracy Lord  
**District Attorney:** R. Christopher Almy, Esq.

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

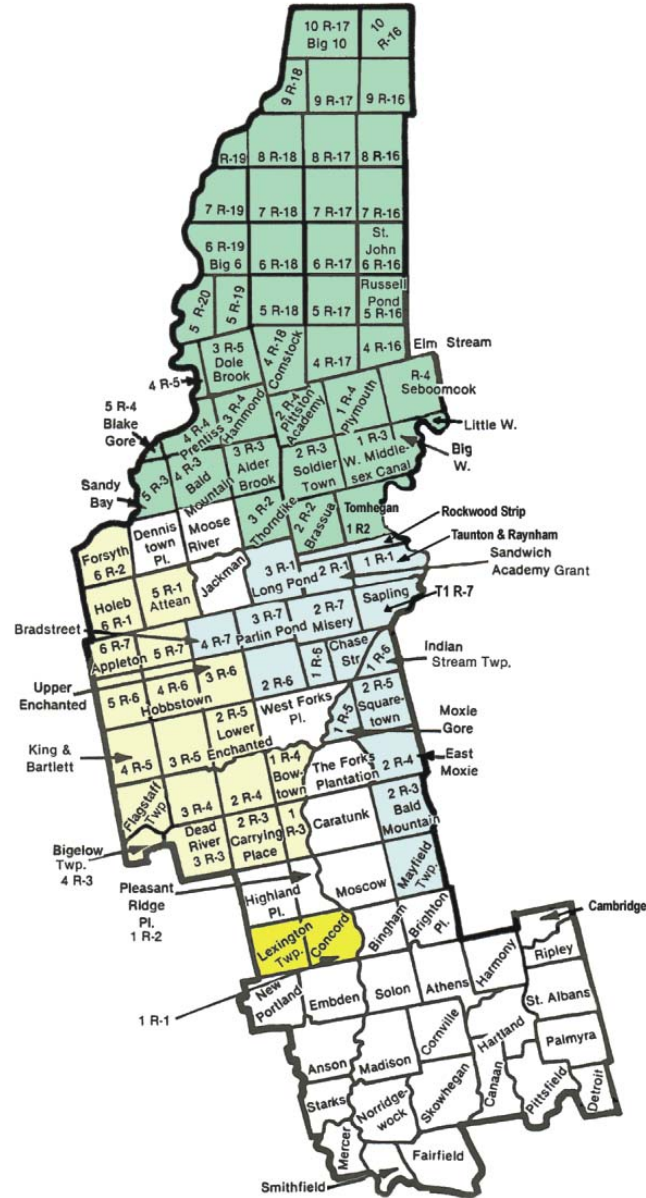
**UNORGANIZED TERRITORY  
PISCATAQUIS COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
YEAR ENDED JUNE 30, 2009**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>REVENUES:</b>			
Taxes assessed	\$ 1,145,517	\$ 1,145,517	\$ 0
Excise taxes	155,000	154,241	(759)
Intergovernmental revenues:			
Local road assistance	84,000	81,792	(2,208)
Other	18,000	42,214	24,214
Interest income	9,000	13,549	4,549
Dump recycling	8,900	9,652	752
Miscellaneous revenues	2,130	1,866	(264)
<b>TOTAL REVENUES</b>	<b>\$ 1,422,547</b>	<b>\$ 1,448,831</b>	<b>\$ 26,284</b>
<b>EXPENDITURES:</b>			
Current:			
Administration	\$ 79,675	\$ 60,380	\$ 19,295
Advertising	2,000	946	1,054
Ambulance	10,000	9,000	1,000
Animal control	3,500	2,766	734
Attorney fees	20,000	4,843	15,157
Auditing	6,000	2,250	3,750
Cemeteries	7,800	6,444	1,356
Dumps	339,000	283,063	55,937
Elections	1,500	500	1,000
Fire protection	115,100	84,133	30,967
Road maintenance	27,000	21,764	5,236
Snowmobile trails	3,000	3,000	0
Summer maintenance	309,900	133,600	176,300
Winter maintenance	517,400	496,752	20,648
Capital outlay	190,700	190,700	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,632,575</b>	<b>\$ 1,300,141</b>	<b>\$ 332,434</b>
Net change in fund balance before unbudgeted items	<b>\$ (210,028)</b>	<b>\$ 148,690</b>	<b>\$ 358,718</b>
Reconciliation of budgetary to GAAP basis:			
Reserve fund activity		\$ 184,177	
Net change in fund balance		\$ 332,867	
<b>FUND BALANCE - BEGINNING</b>		\$ 608,899	
Restate prior year expenditures		(40,411)	
<b>FUND BALANCE, BEGINNING, RESTATED</b>		568,488	
<b>FUND BALANCE, ENDING</b>		<b>\$ 901,355</b>	

# SOMERSET COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult volter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
	1990	2000	Prior School 0 to 4 yrs	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs		Year Round	Seasonal	
	Somerset:								
<b>Central</b>	289	336	15	32	23	271	177	166	397
<b>Northeast</b>	377	354	11	43	25	278	181	881	2,106
<b>Northwest</b>	8	46	3	6	5	35	29	423	1,011
<b>Seboomook</b>	19	45	0	6	1	38	53	315	753
	693	781	29	87	54	622	440	1,765	4,266



# SOMERSET COUNTY

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

## County Office

41 Court Street  
Skowhegan 04976  
Phone: 474-9861      Fax: 474-7405  
Website: [www.somersetcountycommissioners.com](http://www.somersetcountycommissioners.com)  
Email: [somerset@somersetcounty.me.org](mailto:somerset@somersetcounty.me.org)

## Commissioners

Robert Dunphy  
*(District includes all of the  
Unorganized Territory)*  
PO Box 70  
North Anson 04958  
Phone: 635-2593      Fax: 474-7405

Lynda N. Quinn  
*(District contains no Unorganized Territory)*  
PO Box 36  
Skowhegan 04976  
Phone: 474-3039      Fax: 474-7405

Gerald York  
*(District contains no Unorganized Territory)*  
5 Silver Street  
Fairfield 04937  
Phone: 649-7258      Fax: 474-7405

<b>County Administrator:</b> Larry Post	Phone: 474-9861	Fax: 474-7405
<b>Deputy County Administrator:</b> Robin Black	Phone: 474-9861	Fax: 474-7405
<b>Sheriff:</b> Barry A. DeLong	474-9591	858-4705
<b>Treasurer:</b> Tracey H. Rotondi	474-5776	858-4707
<b>Registrar of Deeds:</b> Diane M. Godin	474-3421	474-2793
<b>Judge of Probate:</b> John Alsop, Esq.	474-3322	
<b>Registrar of Probate:</b> Victoria Hatch	474-3322	
<b>EMA Director:</b> Roger Lightbody, Sr.	474-6788	474-0879
<b>District Attorney:</b> Evert Fowle, Esq.	474-2423	474-7407



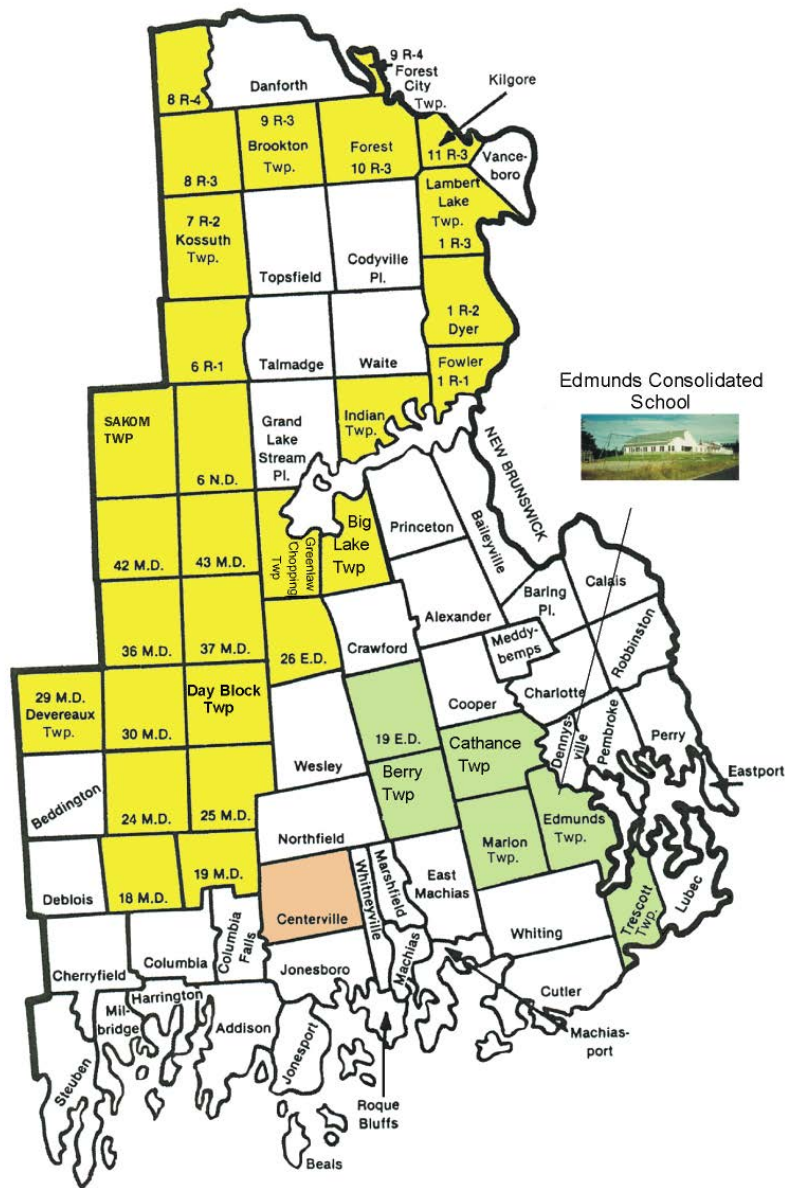
**UNORGANIZED TERRITORY  
SOMERSET COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2009**

	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES</b>				
Property Taxes	\$ 864,474	\$ 864,474	\$ 864,474	\$ 0
Excise Taxes	140,000	140,000	135,266	(4,734)
Intergovernmental revenue:				
Roads	70,176	70,176	66,396	(3,780)
Carrabassett Valley	6,440	6,440	9,111	2,671
Snowmobiles - townships	1,400	1,400	2,908	1,508
Charges for services	5,000	5,000	4,693	(307)
Investment income	15,240	15,240	9,967	(5,273)
Other revenue	9,000	9,000	29,778	20,778
<b>TOTAL REVENUES</b>	<u>1,111,730</u>	<u>1,111,730</u>	<u>1,122,593</u>	<u>10,863</u>
<b>EXPENDITURES</b>				
Current				
Roads and bridges	179,493	179,493	187,578	(8,085)
Snow removal	257,417	257,417	291,661	(34,244)
Dumps	215,357	215,357	217,351	(1,994)
Fire protection	119,866	119,866	122,995	(3,129)
Cemeteries	6,800	6,800	10,200	(3,400)
Ambulance services	26,225	26,225	31,028	(4,803)
Street lights	4,200	4,200	4,232	(32)
Snowmobile trails	15,848	15,848	15,848	0
Polling places	1,500	1,500	2,162	(662)
Community building - Rockwood	7,100	7,100	4,090	3,010
Program services/donations	10,200	10,200	7,119	3,081
E911	40,118	40,118	23,264	16,854
Contingency	0	0	0	0
Administration	57,535	57,535	57,052	483
Operating transfers				
Roads	261,575	261,575	261,575	0
Fire stations	8,500	8,500	968	7,532
 Total expenditures	<u>1,211,734</u>	<u>1,211,734</u>	<u>1,237,123</u>	<u>(25,389)</u>
 Excess of Revenues Over (Under) Expenditures	<u>\$ (100,004)</u>	<u>\$ (100,004)</u>	<u>(114,530)</u>	<u>\$ (14,526)</u>
 <b>FUND BALANCE-BEGINNING</b>			<u>419,008</u>	
 <b>FUND BALANCE-ENDING</b>			<u>\$ 304,478</u>	

# WASHINGTON COUNTY UNORGANIZED TERRITORY

## 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult volter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
			Prior School 0 to 4 yrs	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs		Year Round	Seasonal	
	1990	2000							
Washington:									
East Central*	661	768	41	113	49	578	367	242	578
North**	496	547	27	70	39	425	268	776	1,855
Centerville***	N/A	26	3	3	0	20	19	5	12
	1,157	1,341	71	186	88	1,023	654	1,023	2,445
*Cathance Township (FKA Township 14) deorganized in April, 1986 and population added to East Central									
**Big Lake Township (FKA Township 21) deorganized in April, 1983 and population added to North									
***Centerville deorganized July 1, 2004									

## WASHINGTON COUNTY

County Seat: Machias  
Unorganized Territory Area: 739,081.12 Acres  
2000 Unorganized Territory Population: 1,315  
Number of Unorganized Territory Townships: 35

### County Office

85 Court Street, PO Box 297  
Machias 04654  
Phone: 255-3127 Fax: 255-3313  
Website: [www.washingtoncountymaine.com](http://www.washingtoncountymaine.com)  
Email: [manager@washingtoncountymaine.com](mailto:manager@washingtoncountymaine.com)

### Commissioners

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

Christopher M. Gardner  
*(District includes East Central  
Washington County)*  
220 King Street  
Edmunds Township 04628  
Phone: 853-0944 Fax: 255-3313

Kevin L. Shorey  
*(District includes North  
Washington County)*  
1384 River Road  
Calais 04619  
Phone: 853-4406 Fax: 255-3313

**County Manager:** Betsy Fitzgerald Phone: 255-3127 Fax: 255-3313  
**Sheriff:** Donald G. Smith 255-4422 255-8636  
**Treasurer:** Jill C. Holmes 255-8354 255-6427  
**Registrar of Deeds:** Sharon D. Strout 255-6512 255-3838  
**Judge of Probate:** Lyman L. Holmes, Esq. 255-6591 255-8636  
**Registrar of Probate:** Carlene M. Holmes 255-6591 255-8636  
**EMA Director:** Michael Hinerman 255-3931 255-8636  
**District Attorney:** Carletta M. Bassano, Esq. 255-4425 255-6423  
**Unorganized Territory Supervisor:** Dean Preston 255-8919 255-3572  
Email: [ut@washingtoncountyme.com](mailto:ut@washingtoncountyme.com)  
**Sunrise Economic Council,**  
**TIF Administrator:** Diane Smith-Halkett 255-0983 x 11 255-4987  
Email: [tifadmin@sunrisecounty.org](mailto:tifadmin@sunrisecounty.org)

**UNORGANIZED TERRITORY  
WASHINGTON COUNTY**

**GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>Budgeted Amounts</u>			Variance with Final Budget- Positive (negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Property taxes	\$ 686,371.00	\$ 686,371.00	\$ 686,875.00	\$ 504.00
Excise taxes	197,395.00	197,395.00	184,494.64	(12,900.36)
Intergovernmental revenue	106,372.00	106,372.00	99,900.00	(6,472.00)
Investment income	0.00	0.00	12,626.23	12,626.23
Other revenues	14,511.00	14,511.00	1,463.73	(13,047.27)
<b>Total Revenues</b>	<b>\$ 1,004,649.00</b>	<b>\$ 1,004,649.00</b>	<b>\$ 985,359.60</b>	<b>\$ (19,289.40)</b>
<b>EXPENDITURES</b>				
Roads and bridges	\$ 307,614.00	\$ 307,614.00	\$ 187,104.76	\$ 120,509.24
Snow removal	331,419.00	331,419.00	424,388.17	(92,969.17)
Rubbish removal	88,641.00	88,641.00	91,215.96	(2,574.96)
Fire and ambulance	55,301.00	55,301.00	53,653.83	1,647.17
Animal control officer	17,327.00	17,327.00	15,908.50	1,418.50
Cemeteries	5,150.00	5,150.00	4,418.95	731.05
Street lights	1,640.00	1,640.00	963.69	676.31
Polling places	2,700.00	2,700.00	3,114.00	(414.00)
Community projects	14,700.00	14,700.00	6,200.00	8,500.00
Shellfish conservations	25,247.00	25,247.00	27,126.55	(1,879.55)
Administration	30,470.00	30,470.00	48,314.48	(17,844.48)
Equipment operation	14,690.00	14,690.00	10,152.24	4,537.76
E-911	5,000.00	5,000.00	5,491.84	(491.84)
TIF Funds management expense	0.00	0.00	6,280.83	(6,280.83)
Soil/water conservation	0.00	0.00	8,000.00	(8,000.00)
<b>Total Expenditures</b>	<b>\$ 899,899.00</b>	<b>\$ 899,899.00</b>	<b>\$ 892,333.80</b>	<b>\$ 7,565.20</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	104,750.00	104,750.00	93,025.80	(11,724.20)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	11,500.00	11,500.00	11,500.00	
Operating transfers out	(146,250.00)	(146,250.00)	(107,150.00)	39,100.00
<b>Total other financing sources</b>	<b>(134,750.00)</b>	<b>(134,750.00)</b>	<b>(95,650.00)</b>	<b>39,100.00</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>\$ (30,000.00)</b>	<b>\$ (30,000.00)</b>	<b>\$ (2,624.20)</b>	<b>\$ 27,375.80</b>
<u>Fund balances - beginning</u>			<u>\$ 141,122.00</u>	
<u>Fund balances - ending</u>			<u>\$ 138,497.80</u>	

# AUDIT REPORT



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

**Annual Financial Report  
For the Year Ended June 30, 2009**







Certified Public Accountants and Business Consultants

## Independent Auditor's Report

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

We have audited the accompanying financial statements of the general and fiduciary funds of the State of Maine Unorganized Territory Education and Services Fund (UT), a fund of the State of Maine, as of and for the year ended June 30, 2009, as listed in the table of contents. These financial statements are the responsibility of the State of Maine Unorganized Territory Education and Services Fund's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

As described in the notes to financial statements, the financial statements present only the accounts of the State of Maine Unorganized Territory Education and Services Fund, a fund of the State of Maine, and do not purport to, and do not present fairly, the financial position of the State of Maine, and the changes in financial position in conformity with accounting principles generally accepted in the United States of America. The State of Maine Unorganized Territory Education and Services Fund is a fund of the State of Maine. These fund financial statements do not include the entity-wide Statement of Net Assets, Statement of Activities, or Management Discussion and Analysis as required by accounting principles generally accepted in the United States of America. Certain disclosures relevant to both the State of Maine and the State of Maine Unorganized Territory Education and Services Fund are omitted herein and have been disclosed in the State's basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the general and fiduciary funds of the State of Maine Unorganized Territory Education and Services Fund as of June 30, 2009, and the respective changes in financial position and the budgetary comparison for the General Fund, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2010 on our consideration of the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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



February 24, 2010  
South Portland, Maine

## STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

## Balance Sheet

## Governmental Funds - General Fund

June 30, 2009

	General Fund
<b>ASSETS</b>	
Receivables:	
Taxes receivable - current year	\$ 642,687
Taxes receivable - prior years	91,469
Tax liens - prior years	15,749
Due from State of Maine Treasury	2,352,839
<b>Total assets</b>	<b>\$ 3,102,744</b>
<b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts payable	1,459,762
Accrued wages	98,209
Taxes paid in advance/overpaid taxes	30,212
Deferred tax revenue	618,000
<b>Total liabilities</b>	<b>2,206,183</b>
Fund balance:	
Reserved:	
Encumbrances	560,180
Unreserved:	
Designated - Administrator	47,406
Undesignated	288,975
<b>Total fund balance</b>	<b>896,561</b>
<b>Total liabilities and fund balance</b>	<b>\$ 3,102,744</b>

*See accompanying notes to financial statements.*

## Statement 2

**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Governmental Funds - General Fund**  
**For the year ended June 30, 2009**

	<b>General Fund</b>
<b>Revenues:</b>	
Taxes	\$ 20,810,771
Intergovernmental	561,803
Charges for services	224,089
Other	301,599
<b>Total revenues</b>	<b>21,898,262</b>
<b>Expenditures:</b>	
<b>Current:</b>	
Education	11,913,369
County reimbursements for services	5,655,611
Departmental	1,437,887
County tax	5,066,824
<b>Total expenditures</b>	<b>24,073,691</b>
Net change in fund balance	(2,175,429)
Fund balance, beginning of year	3,071,990
<b>Fund balance, end of year</b>	<b>\$ 896,561</b>

*See accompanying notes to financial statements.*

**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**General Fund**  
**For the year ended June 30, 2009**

	Budget		Actual	Variance with final budget positive (negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 20,580,101	20,598,444	20,810,771	212,327
Intergovernmental	590,000	590,000	561,803	(28,197)
Charges for services	250,000	250,000	224,089	(25,911)
Other	155,000	155,000	301,599	146,599
Total revenues	21,575,101	21,593,444	21,898,262	304,818
<b>Expenditures:</b>				
Current:				
Education	11,852,210	11,914,296	11,913,369	927
County reimbursements for services	5,655,611	5,655,611	5,655,611	-
Departmental	1,637,435	1,624,735	1,437,887	186,848
Unclassified	5,429,845	5,429,845	5,066,824	363,021
Total expenditures	24,575,101	24,624,487	24,073,691	550,796
Excess (deficiency) of revenues over (under) expenditures	(3,000,000)	(3,031,043)	(2,175,429)	855,614
<b>Other financing sources (uses):</b>				
Deappropriation and prior year encumbrances	-	31,043	-	(31,043)
Budgeted use of surplus	3,000,000	3,000,000	-	(3,000,000)
Total other financing sources (uses)	3,000,000	3,031,043	-	(3,031,043)
Net change in fund balance	-	-	(2,175,429)	(2,175,429)
Fund balance, beginning of year			3,071,990	
<b>Fund balance, end of year</b>	<b>\$</b>		<b>896,561</b>	

*See accompanying notes to financial statements.*

STATE OF MAINE UNORGANIZED TERRITORY  
 EDUCATION AND SERVICES FUND  
 Statement of Fiduciary Net Assets  
 Fiduciary Funds  
 June 30, 2009

		Agency Fund - Excise Taxes
<b>ASSETS</b>		
Due from State of Maine Treasury	\$	262,561
<b>Total assets</b>		<b>262,561</b>
<b>LIABILITIES</b>		
Due to Counties - excise taxes		262,561
<b>Total liabilities</b>	<b>\$</b>	<b>262,561</b>

*See accompanying notes to financial statements.*



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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Reporting Entity**

These financial statements include only the financial position and changes in financial position of the State of Maine Unorganized Territory Education and Services Fund (UT). This fund is a fund of the State of Maine and has been included in the State of Maine's government-wide financial statements. The UT does not have separate legal standing or corporate powers that would distinguish it as being separate from the State of Maine.

The activity of the UT is accounted for as part of a special revenue fund within the State of Maine's accounting system. This activity has been extracted from these accounting records, appropriately adjusted, and reported independently in these financial statements.

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

Revenue is raised to support these costs on an annual basis in the form of property taxes assessed by the State of Maine on individual property owners within the unorganized territory.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

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

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

The UT reports the following major governmental fund:

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

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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Additionally, the UT reports the following fund type:

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

**Assets, Liabilities and Equity**

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

**Capital Assets** – Capital assets are defined by the UT as assets with an initial, individual cost of \$3,000 or more and an estimated useful life in excess of two years. All land, regardless of value, is capitalized. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The cost of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

Capital assets, which include land, buildings, equipment and infrastructure (roads, bridges, ramps, etc.) are held at either the State or County level in trust for the Unorganized Territory as a whole. Capital assets that are at the County level are reported at the individual County levels. Capital assets at the State level are reported in the State of Maine's government-wide financial statements. The Unorganized Territory Education and Services Fund does report all items previously mentioned except for infrastructure.

**Vacation Leave** – Under terms of personnel policies, vacation time is granted in varying amounts according to length of service and is accrued ratably over the year. Regular part-time employees receive vacation time on a pro-rated basis. Accumulated vacation time has been recorded in the State of Maine's government-wide financial statements. No expenditure is reported in the fund statements for this time unless it is actually due and payable.

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

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



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

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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**A. Budgetary Information**

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

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

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

Encumbrance accounting is employed in the general fund. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. At June 30, 2009 fund balance reservations for outstanding encumbrances amounted to \$560,180.

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

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**PROPERTY TAX**

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Property taxes for the current year were committed in July 2008 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 8% 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, 2008, 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 mil rate to the next highest ¼ mil. This additional millage is referred to as overlay, and amounted to \$363,021 for the year ended June 30, 2009. The variance between actual property tax revenues in the governmental funds and budgeted property tax revenues represents supplemental taxes and the change in deferred taxes.

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

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

The following summarizes the 2009 levy:

	Assessed <u>value</u>	Tax <u>rate</u>	<u>Commitment</u>
Aroostook	\$ 490,489,116	6.41	3,144,035
Franklin	184,981,229	8.10	1,498,348
Hancock	150,821,488	4.95	746,566
Kennebec	3,078,220	4.73	14,560
Knox	15,348,897	4.46	68,456
Lincoln	12,147,802	4.63	56,244
Oxford	182,219,306	6.88	1,253,669
Penobscot	225,619,084	8.52	1,922,275
Piscataquis	580,514,541	7.16	4,156,484
Somerset	695,656,878	8.21	5,711,343
Waldo	1,773,520	5.06	8,974
<u>Washington</u>	<u>262,011,612</u>	<u>7.70</u>	<u>2,017,489</u>
			20,598,443
Supplemental taxes assessed			<u>659,831</u>
			21,258,274
Less: Homestead reimbursement			108,232
Collections and abatements			<u>20,507,355</u>
<b><u>Balance at June 30, 2009</u></b>			<b><u>\$ 642,687</u></b>

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

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**PROPERTY TAX, CONTINUED**

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Comprised of:	
Personal property taxes	\$ 616,140
Real estate taxes	26,547
<b>Balance</b>	<b>\$ 642,687</b>
Due date	10/1/08
Interest rate on delinquent taxes	8%
Percent of collection	97%

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**PENSIONS**

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**Plan Description**

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

The total funds managed by the System are constitutionally restricted and held in trust for the payment of pension and related benefits to its members. The System's Board of Trustees, in its fiduciary capacity, establishes the System's investment policies and their overall implementation. The System maintains separate reserves and accounts for each participating entity and performs separate actuarial valuations for each participating entity's respective plan.

Contributions from members and employers and earnings from investments fund retirement benefits. Employer contributions and investment earnings fund disability and death benefits. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined by biennial actuarial valuations.

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

The System's retirement programs provide retirement benefits based on members' average final compensation and creditable service. Vesting occurs upon the earning of five years of service credit or the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age is 60 or 62, determined by whether the member had at least 10 years of creditable service on June 30, 1993 (effective October 1, 1999, the prior ten-year requirement was reduced to five years by legislative action). The monthly benefit is reduced by a statutorily prescribed factor for each year of age that a member is below his/her normal retirement age at retirement. The System also provides disability and survivor benefits, which are established by statute for State employee and teacher members and by contract with other participating employers under applicable statutory provisions.

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

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**PENSIONS, CONTINUED**

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

The State is legally responsible for contributions to the Teacher Group that covers retirees of other governmental entities. The State is the sole "employer" contributor for the teachers; therefore, is acting as the employer.

**Funding Policy**

The Maine Constitution, Maine Statutes and the System's funding policy provide for periodic employer contributions at actuarially determined rates that, based upon certain assumptions, are expressed as percentages of annual covered payroll and are sufficient to accumulate adequate assets to pay benefits when due.

Level percentage of payroll employer contribution rates are determined using the entry age normal actuarial funding method. The System also uses the level percentage of payroll method to amortize the unfunded liability of the State and teacher plan over a closed period that cannot be longer than 31 years from July 1, 1997 but may be, and at certain times has been, shorter than that period.

The State of Maine is required to remit 20% of its General Fund unappropriated surplus at the end of its fiscal year to the System, in order to reduce any unfunded pension liability for state employees and teachers.

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

The actuarially determined contribution rates in effect for 2008 for participating entities are as follows:

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

<u>Teachers:</u>	
Employees	7.65%
Employer	17.23%

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

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

**CAPITAL ASSETS**

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

	Balance June 30, <u>2008</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2009</u>
Capital assets, not being depreciated:				
<u>Land</u>	\$ 26,125	-	-	26,125
Capital assets, being depreciated:				
Building and building improvements	5,016,771	-	-	5,016,771
<u>Vehicles and equipment</u>	1,217,656	-	97,978	1,119,678
Total capital assets being depreciated	6,234,427	-	97,978	6,136,449
Accumulated depreciation:				
Building and building improvements	2,496,931	75,486	-	2,572,417
<u>Vehicles and equipment</u>	907,698	120,160	97,978	929,880
Total accumulated depreciation	3,404,629	195,646	97,978	3,502,297
<b><u>Total capital assets, net of depreciation</u></b>	<b>\$ 2,855,923</b>	<b>(195,646)</b>	<b>-</b>	<b>2,660,277</b>

**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, 2009. 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, 2009:

Aroostook	\$ 567,317
Franklin	203,918
Hancock	67,939
Kennebec	3,027
Knox	14,753
Lincoln	13,756
Oxford	159,368
Penobscot	286,295
Piscataquis	964,774
Somerset	2,403,361
Waldo	2,763
<u>Washington</u>	<u>379,553</u>
<b>Total</b>	<b>\$ 5,066,824</b>

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

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**OTHER EMPLOYEE BENEFITS**

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

The employees of the State of Maine Unorganized Territory Education and Services Fund are covered under the State of Maine's employer benefits program. In addition to providing pension benefits, the State of Maine funds health care benefits for most retirees. Specifically excluded are members of the Maine Municipal Association, Maine Teachers Association and employees of counties and municipalities and their instrumentalities. The State pays 100% of post retirement health insurance premiums for state employee retirees who were first employed on or before July 1, 1991. A pro rata portion, ranging from 0% for retirees with less than 5 years participation to 100% for retirees with 10 or more years of participation, is paid for eligible individuals first employed after July 1, 1991. Coverage depends upon terms and conditions contained in collective bargaining agreements with the State Health Commission. Retirees who are not eligible for Medicare retain coverage in the same group health plan as active employees. Retirees must pay for Medicare part B coverage to be eligible to participate in the State-funded Companion Plan. Coverage for retirees ineligible for Medicare includes basic hospitalization; supplemental major medical and prescription drugs; and costs for treatment of mental health, alcoholism and substance abuse.

Effective January 1, 2006, the State contribution to retired teacher health premiums was increased to 45 percent of the retiree-only premium. The rate is based on a single rate for single and employee plus children coverage, or 50 percent of the two party rate for two party and family coverage.

For State employees and Teachers, other options exist. Part-time employees are eligible for prorated benefits with retirees who worked 50 percent or more of full-time hours receiving 100 percent of the benefit. Surviving spouses and dependents may continue in the plan and pay 100 percent of the premium. Retirees ineligible for a State contribution are allowed to participate and pay the retiree premium.

**STATE EMPLOYEES PLAN**

Title 5 MRS §286-B authorizes an Irrevocable Trust Fund for Other Post-employment Benefits to meet the State's unfunded liability obligations for retiree health benefits for eligible participants who are the beneficiaries of the irrevocable trust fund. Annually, beginning with the fiscal year starting July 1, 2009, the Legislature shall appropriate funds to meet the State's obligations under any group health plan, policy or contract purchased by the State Employee Health Commission. Unfunded liabilities may not be created except those resulting from experience losses. Unfunded liability resulting from experience losses must be retired over a period not to exceed 10 years. The unfunded liability for retiree health benefits for eligible participants must be retired over 30 years or less from July 1, 2009.

**TEACHERS PLAN**

A special funding situation exists for the Teachers plan. The State is statutorily responsible for contributions to the Teachers Plan that covers the retirees of other governmental entities. The State is also the sole contributing entity for Teachers, therefore, making the contribution on behalf of the employing jurisdictions at a 45 percent level for the current portion of the health plan costs and are not included in the Trust.

Full disclosure of the annual OPEB cost and the funding process has been reported in the State of Maine's Single Audit Report.

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

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**OTHER EMPLOYEE BENEFITS, CONTINUED**

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**B. Post-retirement Life Insurance Benefits**

In addition to providing pension and health care benefits and in accordance with statutory authority, the State of Maine, through the Maine Public Employees Retirement System, provides Basic group life insurance benefits, during retirement, to retirees who participated in the group life insurance plan prior to retirement for a minimum of 10 years. The 10 year participation requirement does not apply to recipients of disability retirement benefits.

The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of Basic group life insurance benefit is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

Group life insurance funds managed by the System are constitutionally restricted and held in trust for the payment of benefits to participants or their beneficiaries. The System's Board of Trustees, in its fiduciary capacity, establishes the System's investment policies and their overall implementation. The System maintains separate reserves and accounts for each participating entity and performs a single actuarial valuation that provides separate data for each participating entity.

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims and cover administrative costs.

For State employee, legislative and judicial classes, the premiums for retiree life insurance coverage are factored into the premiums paid for Basic coverage while participants are active members. The State remits premiums at a single rate that supports basic coverage for active and retired State employees. This rate is \$.56 per month for every \$1,000 of coverage. Premiums for retiree life insurance coverage for retired teachers are paid by the State based on a rate of \$.33 per \$1,000 of coverage per month during the post-employment retired period.

Full disclosure of the annual OPEB cost and the funding process has been reported in the State of Maine's Single Audit Report.

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**SELF-INSURANCE**

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**Risk Management**

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

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**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**  
**General Fund**  
**Comparative Balance Sheets**  
**June 30, 2009 and 2008**

	2009	2008
<b>ASSETS</b>		
Taxes receivable - current year	\$ 642,687	337,195
Taxes receivable - prior years	91,469	76,491
Tax liens - prior years	15,749	18,499
Due from State of Maine Treasury	2,352,839	4,238,832
<b>Total assets</b>	<b>\$ 3,102,744</b>	<b>4,671,017</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	1,459,762	1,060,480
Accrued wages	98,209	101,270
Taxes paid in advance/overpaid taxes	30,212	38,221
Deferred tax revenue	618,000	381,000
Due to education	-	11,903
Due to general assistance	-	6,153
<b>Total liabilities</b>	<b>2,206,183</b>	<b>1,599,027</b>
Fund balance:		
Reserved:		
Encumbrances	560,180	122,854
Unreserved:		
Designated - Administrator	47,406	36,564
Undesignated	288,975	2,912,572
<b>Total fund balance</b>	<b>896,561</b>	<b>3,071,990</b>
<b>Total liabilities and fund balance</b>	<b>\$ 3,102,744</b>	<b>4,671,017</b>



## STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

## General Fund

## Statement of Revenues, Expenditures and Changes in Fund Balance

## Budget and Actual

For the year ended June 30, 2009

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

	2009			2008 Actual
	Budget	Actual	Variance positive (negative)	
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 20,598,444	21,047,771	449,327	19,223,736
Change in deferred property taxes	-	(237,000)	(237,000)	(1,000)
<b>Total taxes</b>	<b>20,598,444</b>	<b>20,810,771</b>	<b>212,327</b>	<b>19,222,736</b>
<b>Intergovernmental:</b>				
On-behalf payments - teachers retirement	200,000	192,473	(7,527)	234,473
Dist Homestead reimbursement	100,000	108,232	8,232	106,651
Dist State Revenue Sharing	290,000	261,098	(28,902)	296,485
<b>Total intergovernmental</b>	<b>590,000</b>	<b>561,803</b>	<b>(28,197)</b>	<b>637,609</b>
<b>Charges for services:</b>				
Educational tuition/transportation	250,000	224,089	(25,911)	203,639
<b>Total charges for services</b>	<b>250,000</b>	<b>224,089</b>	<b>(25,911)</b>	<b>203,639</b>
<b>Other:</b>				
Miscellaneous	55,000	220,989	165,989	244,413
Education--trust	100,000	80,610	(19,390)	101,841
<b>Total other</b>	<b>155,000</b>	<b>301,599</b>	<b>146,599</b>	<b>346,254</b>
<b>Total revenues</b>	<b>21,593,444</b>	<b>21,898,262</b>	<b>304,818</b>	<b>20,410,238</b>
<b>Expenditures:</b>				
<b>Education:</b>				
General operations	7,582,026	8,005,699	(423,673)	7,796,757
Salaries and benefits	2,495,332	2,451,562	43,770	2,392,810
Professional services	919,398	962,176	(42,778)	626,437
Travel expenses	49,509	39,264	10,245	38,571
Vehicle operation	178,126	147,050	31,076	176,873
Utility services	111,837	65,618	46,219	78,176
Rents	2,741	1,812	929	1,288
Repairs	63,333	45,618	17,715	29,396
Insurance	21,689	24,719	(3,030)	24,588
Fuel	116,244	92,148	24,096	117,142
Supplies	88,814	69,714	19,100	30,608
Transportation	49,180	-	49,180	-
Capital improvements - general	135,450	-	135,450	42,231
Other	100,617	7,989	92,628	19,214
<b>Total education</b>	<b>11,914,296</b>	<b>11,913,369</b>	<b>927</b>	<b>11,374,091</b>

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

	2009			2008 Actual
	Budget	Actual	Variance positive (negative)	
Expenditures, continued:				
County reimbursements for services:				
Aroostook	\$ 822,636	822,636	-	799,476
Franklin	653,984	653,984	-	604,808
Hancock	164,925	164,925	-	194,341
Kennebec	881	881	-	306
Oxford	459,128	459,128	-	441,047
Penobscot	857,695	857,695	-	832,068
Piscataquis	1,145,517	1,145,517	-	901,537
Somerset	864,474	864,474	-	840,005
Dt Washington	686,371	686,371	-	711,759
Due to general	5,655,611	5,655,611	-	5,325,347
Departmental:				
Fiscal Administrator	185,594	177,441	8,153	190,606
Assessments	799,852	795,153	4,699	780,550
Forest fire service	160,000	37,226	122,774	118,275
General assistance	62,000	46,570	15,430	50,644
Passamaquoddy	12,700	9,423	3,277	10,119
Land Use Regulation Commission	404,589	372,074	32,515	381,709
Total departmental	1,624,735	1,437,887	186,848	1,531,903
Unclassified:				
County tax	5,066,824	5,066,824	-	3,758,726
Overlay	363,021	-	363,021	-
Total unclassified	5,429,845	5,066,824	363,021	3,758,726
Total expenditures	24,624,487	24,073,691	550,796	21,990,067
Excess (deficiency) of revenues over (under) expenditures	(3,031,043)	(2,175,429)	855,614	(1,579,829)
Other financing sources (uses):				
Deappropriation and prior year encumbrances	31,043	-	(31,043)	-
Budgeted use of surplus - cost component	3,000,000	-	(3,000,000)	-
Total other financing sources (uses)	3,031,043	-	(3,031,043)	-
Net change in fund balance	-	(2,175,429)	(2,175,429)	(1,579,829)
Fund balance, beginning of year		3,071,990		4,651,819
Fund balance, end of year	\$	896,561		3,071,990





*Water Lillies in Clifford Lake  
Washington County  
Photo by Alicia Jonah*

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

