

UNORGANIZED TERRITORY



FISCAL YEAR 2012 ANNUAL REPORT

**UNORGANIZED TERRITORY
Phone Assistance**

State Offices

Fiscal Administrator- Office of the State Auditor - Budgets and expenditures - 624-6250

UT School Operations - Department of Education - Education and related services - 624-6892

Property Tax- Maine Revenue Service - Assessment and collection of property taxes - 624-5611

Department of Agriculture, Conservation and Forestry:

Forest Protection Division - Forest fire prevention - 287-4990

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

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

Department of Health and Human Services:

Division of Health Engineering - Plumbing inspectors - 287-5672

General Assistance - Emergency assistance - 624-4138

Land Resource Regulation, Department of Environmental Protection - Large residential, wind, commercial or industrial development - 287-7688

Counties

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

Cover photo: "View of the Unorganized Territory from the Appalachian Trail"
Photo by Natalie Tyrol



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MARCIA C. McINNIS, CGA
FISCAL ADMINISTRATOR
Unorganized Territory Division

To the Taxpayers of the Unorganized Territory:

The office of the fiscal administrator for the Unorganized Territory within the Office of the State Auditor prepares an annual report directed to the property tax payers of the Unorganized Territory (UT). This report includes audited financial statements and information on operations and services available to residents of the UT that are paid by the UT Education and Services Fund.

The items contained in the report are grouped in the following categories:

1. General Information
2. Current Information
3. Highlights: Education in the UT and Oxford County Annual Report
4. Development Districts
5. State Services
6. County Services
7. Audited Financial Statements
8. Appendices

The development district section is a recent addition and it provides information on the Tax Incremental Financing (TIF) Districts for Franklin, Washington, and Hancock Counties. The financial schedules were excerpted from the approved or amended *Application for County Development and Tax Increment Financing Districts* for each county. These schedules present the estimated gross property tax revenues associated with the Tax Increment Financing Districts, the Unorganized Territory Education and Services Fund, and various counties under the terms of an application approved by the Commissioner of the Maine Department of Economic and Community Development. This information is provided to you consistent with 5 MRSA §246.

The State Services section outlines the services provided by State Agencies to UT residents. This section also contains contact information for State agency staff members that assist residents with these services. An item of ongoing concern is the collection of the UT excise taxes. Each township has been assigned a specific Tax Collector at a specific location by Maine Revenue Service (MRS). The designated Tax Collector could be a nearby town, plantation, branch office

of the Maine Motor Vehicle Registry, or even a private individual. This varies from township to township. It is very important for UT residents to pay the correct Tax Collector in the correct location. Please support the road repairs and maintenance in your area by making certain that you pay your excise taxes to the correct Tax Collector designated for your township. If you have any questions regarding the payment of your excise taxes, call the Property Tax Division of MRS at (207) 624-5610, and ask for an Unorganized Territory Tax Information representative.

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

Best Regards,



Marcia McInnis

Fiscal Administrator of the Unorganized Territory
Office of the State Auditor
66 State House Station
Augusta, Maine 04333-0066

December 2013

UNORGANIZED TERRITORY ANNUAL REPORT

TABLE OF CONTENTS

General Information	7
Current Information	13
Unorganized Territory County Totals.....	15
Unorganized Territory Mill Rate Analysis	16
Municipal Cost Components Five Year Comparison	17
Charts:	
Historical MCC Amounts with UT County Taxes - FY2008-2014	18
Historical MCC Percentages with UT County Taxes - FY2008-2014.....	19
Actual Mix of UT Distributions by County - FY2012-2013.....	20
Per Capita Costs by County	21
Highlights	23
Education in the Unorganized Territory, by Education Superintendent	24
Oxford County Annual Report	28
Development Districts	29
Wind Parks and Tax Increment Financing Districts.....	31
Actual TIF Disbursements to Counties.....	31
Municipal TIF (Tax Increment Financing) Basics	32
Estimated Costs and Tax Shifts:	
Franklin County TIF Agreement.....	34
Hancock County TIF Agreement (Bull Hill)	35
Washington County TIF Agreement	36
State Information	37
Education	38
Taxation	40
Excise Tax Collectors for the Unorganized Territory	41
Bureau of Motor Vehicles Locations	45
Legal Residence (Township) Codes	46
Land Use Planning Commission	48
Forest Protection	49
Forest Service.....	50
Department of Environmental Protection.....	51
General Assistance	52
Fiscal Administrator of the Unorganized Territory	53
County Information	55
Unorganized Territory Statistics	57
Aroostook County	58
Franklin County	61
Hancock County	64

Kennebec County	67
Oxford County	70
Penobscot County.....	73
Piscataquis County.....	76
Somerset County	79
Washington County	82
Audit Report	85
State of Maine Unorganized Territory Education and Services Fund	
Fiscal Year 2012 Annual Financial Report	87
Appendices	101
Legislation from the 1 st Session of the 126th Legislature that Impacts the UT	103

GENERAL INFORMATION

UNORGANIZED TERRITORY TAX DISTRICT

GENERAL INFORMATION

The Unorganized Territory includes:

- 9,302,193 acres of land, of which:
 - 7,549,649 acres are in the Tree Growth current use program and, therefore, have reduced valuation for tax purposes.
 - 1,166,644 acres are exempt from property tax, such as State and Federal land.
- There are 421 townships with a full-time resident population of 7,902 people. In addition, the 2010 census estimated that there are 11,068 seasonal structures that house approximately 26,895 non-residents.
- There are 101 offshore islands. Only one of these islands has a full-time resident population. This single population consists of only four persons.
- There are approximately 378 miles of summer roads and 569 miles of winter roads in the Unorganized Territory.
- There is unorganized territory located within thirteen of the sixteen counties in Maine. However, municipal type services are required in only nine of these counties.
- The established Municipal Cost Components for the Unorganized Territory applicable to Fiscal Year 2013-2014 are:

State Agency Services	\$13.9 million
County Services	<u>\$ 7.4 million</u>
Total Cost of Services	\$21.3 million

The Unorganized Territory does not receive General Purpose Aid to Local Schools.

STATE AND COUNTY SERVICES

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

Generally there are two broad categories into which municipal services to the UT residents fall:

1) State Agency Services

- Department of Administrative and Financial Services, Revenue Services, Property Tax Division
- Office of the State Auditor, Unorganized Territory Division
- Department of Agriculture, Conservation and Forestry
 - Maine Forest Service
 - Maine Forest Service, Forest Protection Division
 - Land Use Planning Commission
- Department of Education, Education in the Unorganized Territory
- Department of Environmental Protection, Land Resource Regulation
- Department of Health and Human Services, Bureau for Family Independence, General Assistance Program

2) County Services

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

The costs for these services are assessed on taxable property within the Unorganized Territory Tax District by the State Assessor, and collected by Maine Revenue Services. The State general fund and the county governments are reimbursed for the municipal services to UT residents from the tax revenues raised and collected from property owners within the Unorganized Territory Tax District.

MUNICIPAL COST COMPONENTS LEGISLATION

The Fiscal Administrator of the Unorganized Territory drafts and submits the Municipal Cost Components legislation no later than March 1 of each year. This legislation consists of the budgeted State services minus anticipated revenues, e.g. 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 and signed into law by the Governor.

TAXES

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

The mill rate in the Unorganized Territory consists of four 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 the same 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.
 - A. Numbers 2A and 3 mill rates are added to get the county tax rate for the individual counties in the UT.
4. Tax Increment Financing (TIF) budget - Property tax value within the Tax Increment Financing Districts (TIF) by statute is not included in the assessed property value that is used to calculate the jurisdiction's mill rate. Once a mill rate is established without the assessed property value of the TIF district, that mill rate is applied to the assessed value in the TIF district to arrive at the TIF Tax. The TIF taxes are paid to the county within which the TIF district lies.

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CURRENT INFORMATION

Unorganized Territory County Totals

Calendar Year 2013

Source : Maine Revenue Services

REAL ESTATE (as of 7/25/13)

<u>COUNTY</u>	<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$ 530,820,943	0.00672	\$ 3,567,117
Franklin	305,537,846	0.00897	2,740,674
Hancock	201,352,458	0.00474	954,411
Kennebec	3,963,373	0.00618	24,494
Knox	15,688,290	0.00463	72,637
Lincoln	12,432,665	0.00489	60,796
Oxford	215,974,341	0.00849	1,833,622
Penobscot	267,412,684	0.00865	2,313,120
Piscataquis	609,400,065	0.00673	4,101,262
Somerset	636,930,127	0.00837	5,331,105
Waldo	1,571,270	0.00561	8,815
Washington	300,229,682	0.00814	2,443,870
Total Non TIF 2013	\$ 3,101,313,744		\$ 23,451,922
PERSONAL PROPERTY (as of 7/25/13)			
<u>COUNTY</u>	<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$ 4,216,495	0.00672	28,335
Franklin	877,780	0.00897	7,874
Hancock	265,750	0.00474	1,260
Kennebec	1,303,985	0.00618	8,059
Knox	14,000	0.00463	65
Lincoln	50,000	0.00489	245
Oxford	533,570	0.00849	4,530
Penobscot	1,357,760	0.00865	11,745
Piscataquis	1,590,890	0.00673	10,707
Somerset	13,844,555	0.00837	115,879
Waldo	47,000	0.00561	264
Washington	2,969,745	0.00814	24,174
TOTAL	\$ 27,071,530		\$ 213,134
Total Non TIF Valuations	\$ 3,128,385,274		\$ 23,665,056
TIF (as of 7/25/13)			
Washington TIF Tax-100%	131,824,800	0.00814	1,073,054
Franklin TIF Tax - 75%	196,631,500	0.00897	1,763,785
Hancock TIF Tax- 100%	81,388,500	0.00474	385,781
Total TIF Taxes 2013	\$ 409,844,800		\$ 3,222,620
Total Taxes	\$ 3,538,230,074	Includes Homestead Exemption Value 50% and TIF Taxes	\$ 26,887,676

UNORGANIZED TERRITORY MILL RATE ANALYSIS

County	FY01	FY02	FY03	FY04	FY05	FY06	*FY07	FY08	FY09	**FY10	FY11	FY12	***FY13
Aroostook	0.00820	0.00856	0.00788	0.00756	0.00754	0.00754	0.00696	0.00646	0.00641	0.00825	0.00741	0.00658	0.00672
Franklin	0.01262	0.01273	0.01126	0.01021	0.01117	0.01024	0.00883	0.00808	0.00810	0.00885	0.00732	0.00720	0.00897
Hancock	0.00663	0.00674	0.00673	0.00597	0.00620	0.00666	0.00601	0.00578	0.00495	0.00670	0.00592	0.00500	0.00474
Kennebec	0.01171	0.00999	0.00809	0.00812	0.00884	0.00816	0.00718	0.00480	0.00473	0.00642	0.00607	0.00560	0.00618
Knox	0.00681	0.00717	0.00638	0.00571	0.00574	0.00592	0.00472	0.00463	0.00446	0.00631	0.00556	0.00481	0.00463
Lincoln	0.00655	0.00691	0.00638	0.00556	0.00557	0.00585	0.00505	0.00478	0.00463	0.00636	0.00571	0.00503	0.00489
Oxford	0.00918	0.00958	0.00890	0.00836	0.00805	0.00853	0.00721	0.00703	0.00688	0.00860	0.00785	0.00818	0.00849
Penobscot	0.01066	0.01107	0.01061	0.00934	0.00962	0.00969	0.00857	0.00842	0.00852	0.01055	0.00959	0.00866	0.00865
Piscataquis	0.00813	0.00880	0.00797	0.00757	0.00798	0.00841	0.00725	0.00691	0.00716	0.00951	0.00791	0.00703	0.00673
Somerset	0.00873	0.00887	0.00825	0.00782	0.00765	0.00780	0.00685	0.00676	0.00821	0.00906	0.00868	0.00856	0.00837
Waldo	0.00666	0.00730	0.00676	0.00614	0.00637	0.00692	0.00502	0.00482	0.00506	0.00704	0.00629	0.00559	0.00561
Washington	0.00906	0.00920	0.00939	0.00866	0.00894	0.00919	0.00882	0.00837	0.00770	0.00930	0.00865	0.00812	0.00814
State Level													
Services Mill													
Rate	0.00541	0.00553	0.004815	0.004409	0.004399	0.004578	0.003952	0.00353	0.003392	0.005151	0.004424	0.003599	0.00342
*Revaluations													
**First year of windmill TIFs in Franklin and Washington Counties													
***First year of windmill TIFs in Hancock county													

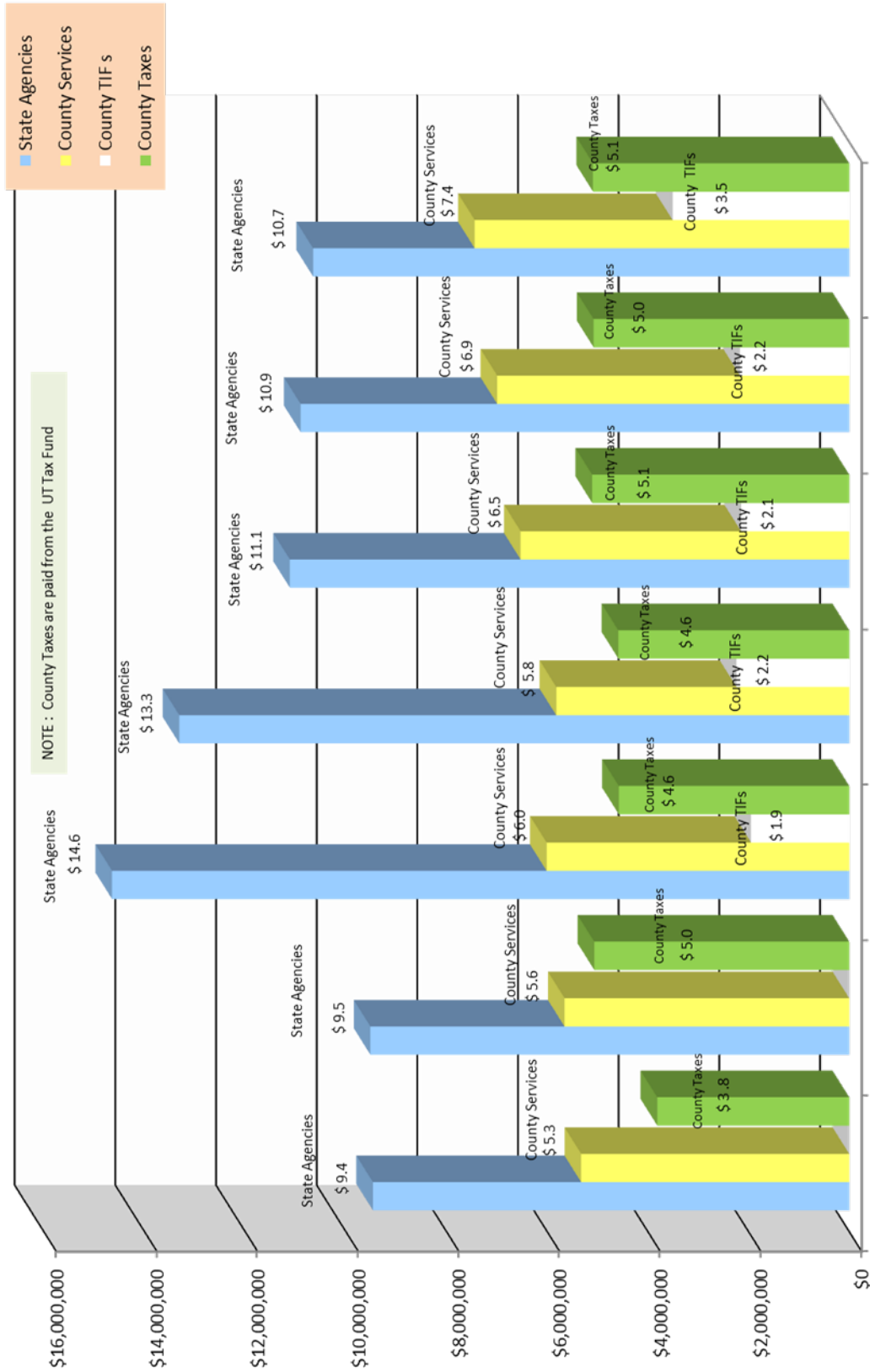
**MUNICIPAL COST COMPONENTS
FIVE YEAR COMPARISON**

	<u>FY 2010</u>	<u>FY 2011</u>	<u>Increase (-)Decrease</u>	<u>FY 2012</u>	<u>Increase (-)Decrease</u>	<u>FY 2013</u>	<u>Increase (-)Decrease</u>	<u>FY 2014</u>	<u>Increase (-)Decrease</u>
State Agencies									
Fiscal Administrator	\$ 206,711	\$ 198,691	-3.9%	\$ 201,875	1.6%	\$ 208,111	3.1%	\$ 212,810	2.3%
Education	13,857,261	12,529,594	-9.6%	12,229,974	-2.4%	11,858,597	-3.0%	12,069,217	1.8%
Forest Fire Protection	160,000	93,916	-41.3%	95,385	1.6%	150,000	57.3%	150,000	0.0%
Human Services - General Assistance	59,000	58,000	-1.7%	58,000	0.0%	58,000	0.0%	55,750	-3.9%
Maine Revenue Service	824,349	788,218	-4.4%	837,923	6.3%	900,618	7.5%	948,231	5.3%
LUPC - Operations	487,977	525,931	7.8%	534,156	1.6%	531,811	-0.4%	528,642	-0.6%
Subtotal of State Agency Expenditures	<u>15,595,298</u>	<u>14,194,350</u>	<u>-9.0%</u>	<u>13,957,313</u>	<u>-1.7%</u>	<u>13,707,137</u>	<u>-1.8%</u>	<u>13,964,650</u>	<u>1.9%</u>
Less Deductions									
General	-415,000	-318,640	-23.2%	-2,371,000	644.1%	-2,436,718	2.8%	-2,915,300	19.6%
Educational	-535,000	-566,000	5.8%	-474,362	-16.2%	-370,480	-21.9%	-401,800	8.5%
Total State Agencies	<u>\$ 14,645,298</u>	<u>\$ 13,309,710</u>	<u>-9.1%</u>	<u>\$ 11,111,951</u>	<u>-16.5%</u>	<u>\$ 10,899,939</u>	<u>-1.9%</u>	<u>\$ 10,647,550</u>	<u>-2.3%</u>
County Services									
Aroostook	\$ 885,417	\$ 933,290	5.4%	\$ 953,164	2.1%	\$ 973,192	2.1%	\$ 1,025,114	5.3%
Franklin	564,825	600,521	6.3%	806,073	34.2%	839,845	4.2%	1,258,685	49.9%
Hancock	154,505	158,542	2.6%	155,005	-2.2%	158,145	2.0%	160,407	1.4%
Kennebec	872	933	7.0%	4,125	342.1%	6,626	60.6%	10,056	51.8%
Oxford	480,525	494,827	3.0%	762,168	54.0%	866,635	13.7%	877,519	1.3%
Penobscot	885,380	904,838	2.2%	931,781	3.0%	976,973	4.9%	996,500	2.0%
Piscataquis	1,389,350	1,033,573	-25.6%	966,856	-6.5%	948,372	-1.9%	887,371	-6.4%
Somerset	888,306	911,530	2.6%	1,140,379	25.1%	1,388,233	21.7%	1,412,944	1.8%
Washington	762,597	782,970	2.7%	808,442	3.3%	835,934	3.4%	812,645	-2.8%
Total County Services	<u>6,011,777</u>	<u>5,821,024</u>	<u>-3.2%</u>	<u>6,527,993</u>	<u>12.1%</u>	<u>6,993,955</u>	<u>7.1%</u>	<u>7,441,241</u>	<u>6.4%</u>
TAX COMMITMENT BEFORE TIF	<u>20,657,075</u>	<u>19,130,734</u>	<u>-7.4%</u>	<u>17,639,944</u>	<u>-7.8%</u>	<u>17,893,894</u>	<u>1.4%</u>	<u>18,088,791</u>	<u>1.1%</u>
TIF TAX COMMITMENT	<u>1,949,200</u>	<u>2,240,832</u>	<u>15.0%</u>	<u>2,149,065</u>	<u>-4.1%</u>	<u>2,168,836</u>	<u>0.9%</u>	<u>3,510,000</u>	<u>61.8%</u>
TOTAL TAX COMMITMENT	<u>\$ 22,606,275</u>	<u>\$ 21,371,566</u>	<u>-5.5%</u>	<u>\$ 19,789,009</u>	<u>-7.4%</u>	<u>\$ 20,062,730</u>	<u>1.4%</u>	<u>\$ 21,598,791</u>	<u>7.7%</u>

UT Service and Education Tax Fund

Historical Municipal Cost Components Amounts with UT County Taxes

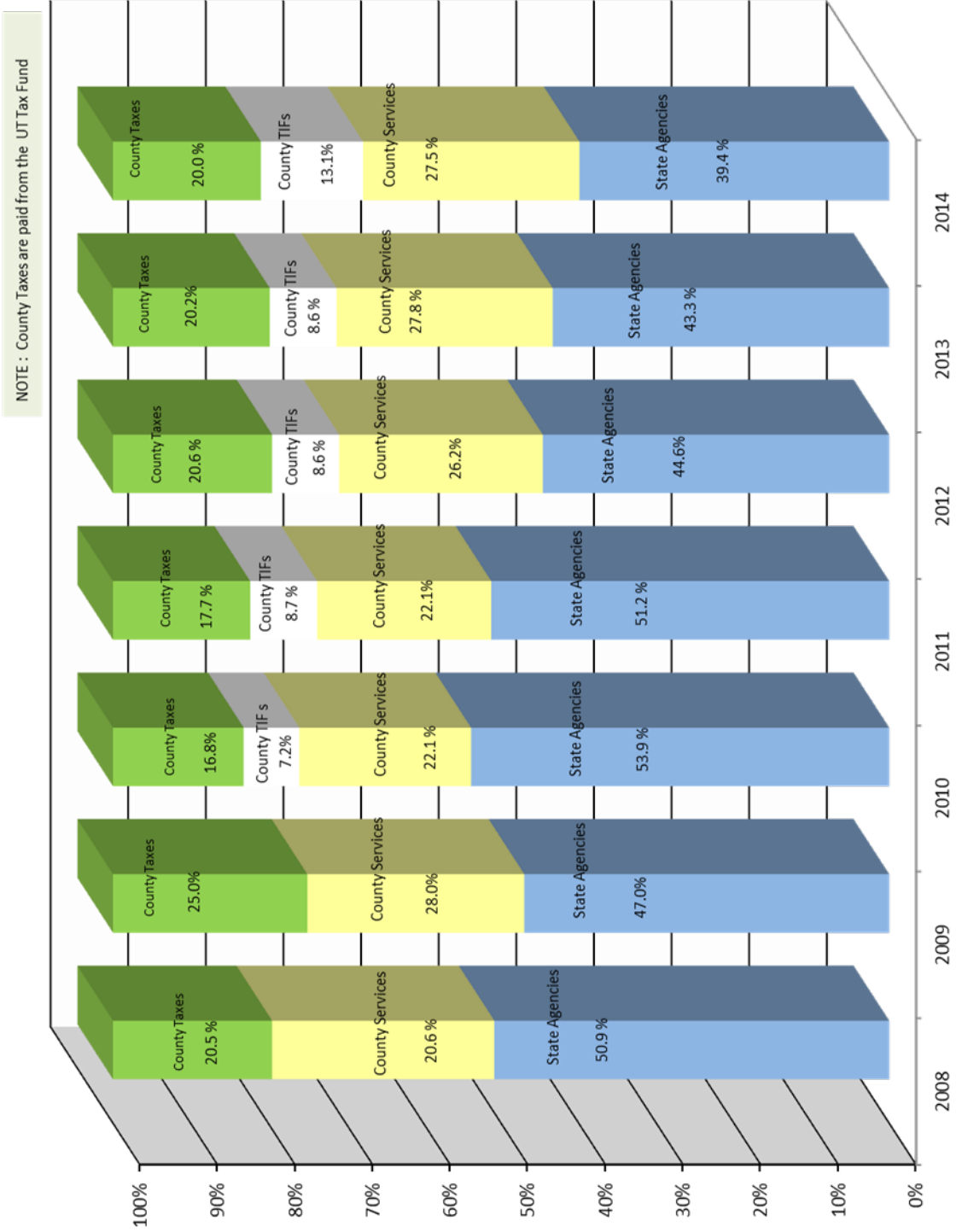
2008 thru 2014



UT Service and Education Tax Fund

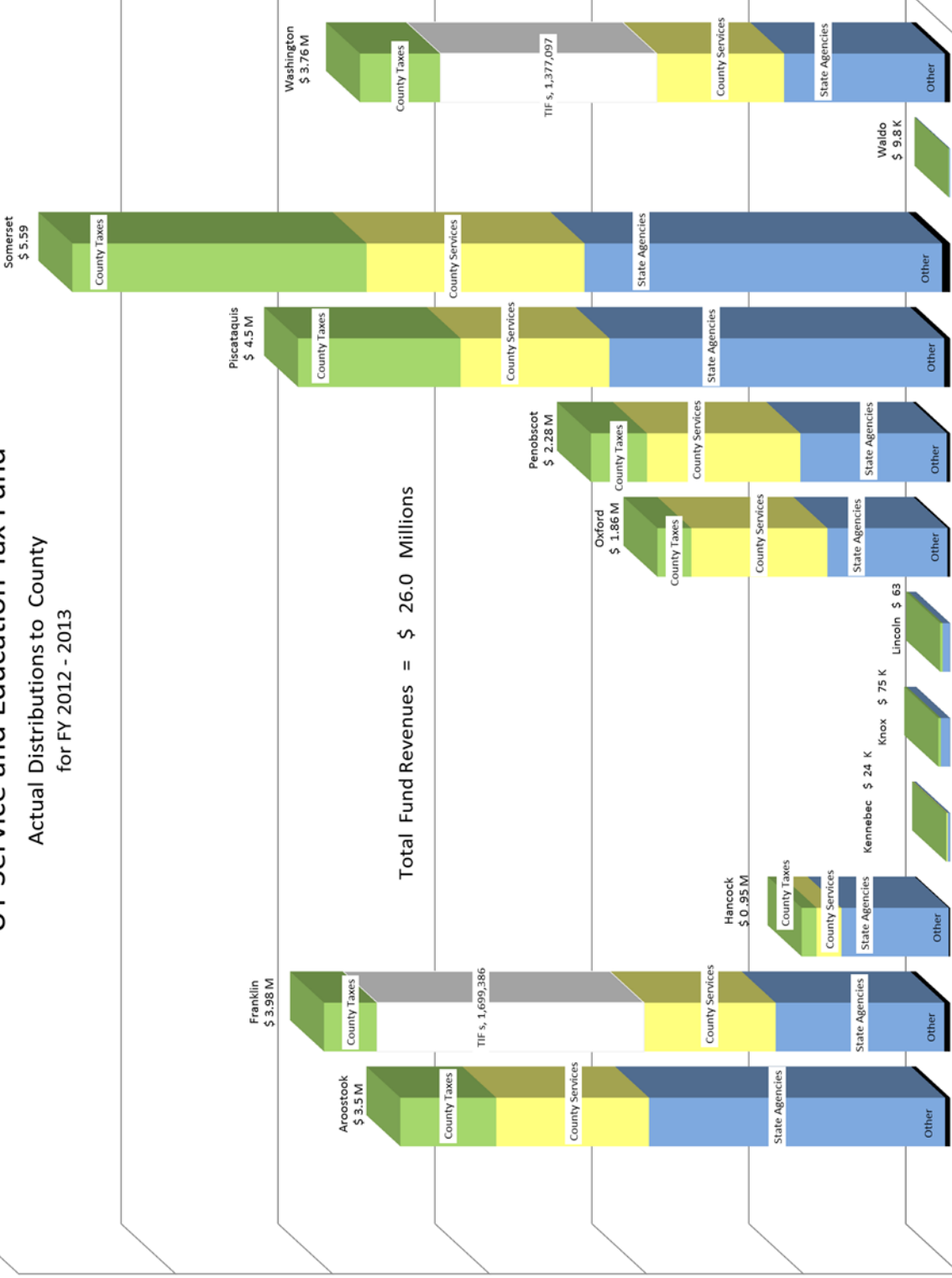
Historical Municipal Cost Components Percentages with UT County Taxes

2008 thru 2014



UT Service and Education Tax Fund Actual Distributions to County for FY 2012 - 2013

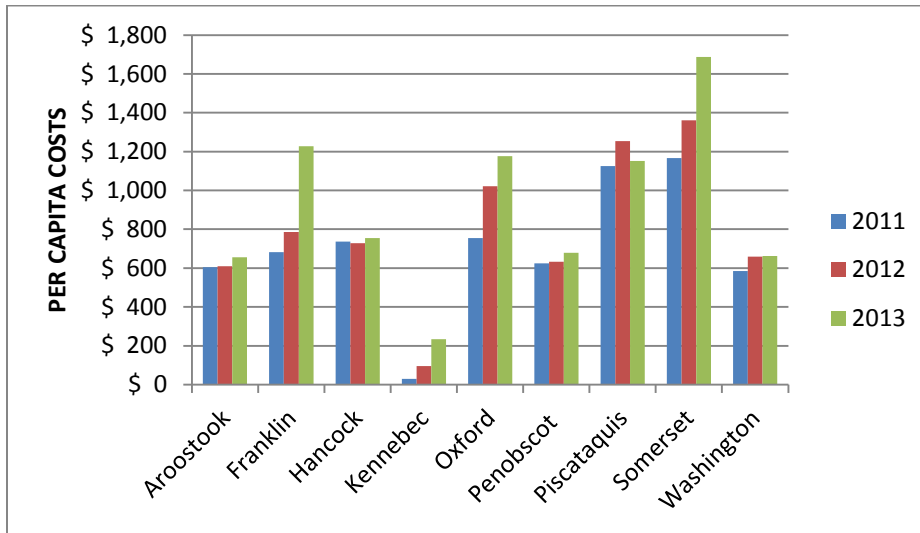
Total Fund Revenues = \$ 26.0 Millions



County	County Taxes	County Services	State Agencies	Other	Total
Somerset	3,760,000	1,830,000	0	0	5,590,000
Piscataquis	3,500,000	1,000,000	0	0	4,500,000
Washington	3,760,000	0	0	0	3,760,000
Penobscot	1,860,000	420,000	0	0	2,280,000
Oxford	1,860,000	0	0	0	1,860,000
Franklin	1,699,386	2,288,614	0	0	3,988,000
Aroostook	3,500,000	0	0	0	3,500,000
Hancock	950,000	0	0	0	950,000
Lincoln	75,000	0	0	0	75,000
Knox	24,000	0	0	0	24,000
Kennebec	75,000	0	0	0	75,000
Waldo	9,800	0	0	0	9,800
Total	18,865,000	7,135,000	0	0	26,000,000

PER CAPITA COSTS BY COUNTY

<u>County</u>	<u>FY 2011 Cost Per Capita</u>	<u>FY 2012 Cost Per Capita</u>	<u>2013 Estimated Cost Per Capita</u>	<u>2010 Resident Population</u>	<u>FY 2014 County Services Tax Assessment</u>
Aroostook	\$ 604	\$ 609	\$ 656	1,565	\$1,025,114
Franklin	682	786	1,227	1,026	1,258,685
Hancock	737	728	754	213	160,407
Kennebec	30	96	234	43	10,056
Oxford	755	1,022	1,177	746	877,519
Penobscot	624	633	678	1,471	996,500
Piscataquis	1,226	1,254	1,151	771	887,371
Somerset	1,167	1,361	1,687	838	1,412,944
Washington	584	659	663	1,227	812,645
<u>Straight Average UT Per Capita Cost</u>	<u>\$712</u>	<u>\$794</u>	<u>\$914</u>		
 Weighted Average Per Capita Cost	<u>\$750</u>	<u>\$826</u>	<u>\$943</u>		
 <u>Totals</u>				<u>7,900</u>	<u>\$7,441,241</u>



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HIGHLIGHTS

Education in the UT Report

Oxford County Report

Education in the Unorganized Territory

**Submitted by Shelley Lane,
Superintendent of Education in the
Unorganized Territory**

The unorganized territory (UT) is comprised of 421 townships, which are located within thirteen of the sixteen counties in the State of Maine. The vast area of the unorganized territories (approximately 9.3 million acres) is generally characterized as rural, and frequently includes such characteristics as geographic isolation, remoteness, and high measures of poverty. These conditions often require unique solutions to unusual situations and locations. Pupils that reside in some of these more remote locations are provided an appropriate educational service through a variety of alternative methods, such as room and board, in lieu of transportation, tutors, alternative education programs, and home schooling programs.

The mission of Education in the Unorganized Territories (EUT) is to deliver a comprehensive range of educational services to all eligible pupils aged three to twenty who are legal residents of the Unorganized Territories. Title 20-A, Chapter 119 established the Commissioner's statutory authority to provide elementary and secondary schooling through the operation of schools in the unorganized territories or to provide resident pupils with transportation services and tuition in order to attend school in the nearest public school system.

Currently, the EUT operates three elementary schools: Connor Consolidated School located in Connor Twp., Edmunds Consolidated School located in Edmunds Twp., and Kingman Elementary School located in Kingman. Enrollment for these schools has remained steady over the last four years. Staff in the EUT has worked hard to engage their students by providing creative educational opportunities,

enrichment activities and fulfilling learning experiences in order for students to become successful adults. Evidence of this hard work has earned Connor Consolidated School a "B" in Maine's School Performance Grading System; Edmunds Consolidated School respectively earned a "C". The EUT is dedicated to providing its students with the most knowledgeable and well-educated staff. This is accomplished by providing staff with multiply opportunities for growth through professional development activities both during its annual August Workshop and throughout the school year. All UT staff is encouraged to take advantage of these opportunities. The administration annually submits applications for federal funding that are awarded through Local Entitlement and No Child Left Behind grants to continually permit staff these growth opportunities. These grants have allowed the EUT schools to purchase laptop computers and iPads for every student.

Connor Consolidated School has taken advantage these opportunities and has Smart boards in every classroom that increase student motivation and allow for more interactive learning. Teachers and support staff have been provided multiple opportunities for professional development to support the use of this new technology.



Smart Boards in the Classroom

Connor Consolidated School was chosen as one of Maine's schools to receive free backpacks for every student from Ruth's Reusable Resources this year. Every student received a backpack containing pencils, pens, a notebook, a folder, colored pencils and other school supplies. Fourth, fifth and sixth graders at Connor School have the opportunity to participate in the MOOSE program. This staff member is the program coordinator and a registered Maine Guide. Her expertise provides opportunities for Connor students to explore the great outdoors through such activities as hiking, kayaking, dog sledding, skiing and snowshoeing. Connor's music and art teacher is beginning a musical instrument program for grades 4 and up. Connor Consolidated School puts on a play each year at Christmas time as well as a spring art show. Last year's musical, A Christmas Carol, was directed by the grades 1-3 teacher, opened to a full house, and starred all students in every grade! The art show is a joint venture between the music teacher and the regular education teachers. The school is transformed into an art museum with student art covering the walls. Each classroom is a showcase of the students' yearly exhibitions. Each year, every student, grades pre-K to 6, must do an exhibition that includes a written component, a visual component, and an oral component. The exhibitions are always showcased during our spring art show. Exhibitions topics have ranged from a "When I Grow Up Wax Museum" to an "All About Dinosaurs" Exhibit.

At Edmunds Consolidated School (ECS) we have a strong parent booster community that supports a variety of programming such as robotics and educational field trips that enriches our educational curriculum. The Perloff Foundation supports additional programs such as Robotics, bicycling, cross country skiing, electronic keyboards, ukuleles; and this year we will be adding The Mars Project to our grade 7/8 curriculum. These programs advance our students in Science, Technology, Engineering and Mathematics (STEM), physical activity/lifetime fitness, and

the arts. We are fortunate to have the support of this foundation.

Through careful planning over the years ECS has been able to budget and purchase additional pieces of technology to our school to enrich the teaching and learning of our students. Because of this we are now classrooms where teachers have access to document cameras, laptops, LCD projectors, speakers Ipads and Mac IBooks from the last MLTI deployment. ECS can proudly tout one to one access to technology for all of our students in grades K-8 as a tool for learning.



For a small school, we have a rich arts program. For the past four years with the support from our Booster's Club, ECS has had the opportunity to have the Children's Stage Adventures come to our school for a theatre experience. Every child in the school receives a part in a play and learns about the theatre. The week culminates in two performances of production for parents, community members, and other local school children.

Kingman has developed a very strong community/partnership program. This small school has captured the hearts of outside agencies and institutions that have given so much of themselves to our students. Beginning with an inquiry of grant funds to support the nutrition program, St. Joseph's Hospital was not only willing to support us but wanted to give even more through events, gifts, and volunteer time. Through our Weekend Back Pack Pro-

gram St. Joseph's, the United Way, Lincoln Food Cupboard work together to provide a bag full of food items that each student takes home with them each Friday. During our Fall Open House, staff from St. Joseph's brings several activities and demonstrations, food for a cook out, and gifts for each student and the school. Throughout the school year, students are given birthday gifts as well. In the winter months, a carnival is provided by St. Joseph's Hospital Staff. This year, we have been invited to visit the hospital and tour the facilities.

Other accomplishments include the successful special education program review, EUT's RTI Plan approval and a Title 1 review. All of which passed with flying colors.

In addition, the EUT is working closely with OIT to automate and streamline the billing process for invoices for special education costs and tuition reimbursement. As the school year 2012-13 was winding down, the EUT worked with the Department of Education to assist the Town of Bancroft with its' intention to de-

organize and become a member of the unorganized territory. Bancroft residents voted to de-organize, the 126th Legislature approved the request, and the entire process will be completed before the 2015 fall school year. In a nutshell, de-organization often increases UT student enrollment!

At the conclusion of the school year 2013 the EUT provided education services for approximately 1008 resident UT students, and of those students 157 (Dec 1 Certification SPED Count) received some sort of special education services in order to succeed in school. In addition, the EUT can proudly say that 65 students successfully graduated from high school of which 13 were identified as special education students. In order to successfully educate students residing in the UT, the EUT works closely with at least 75 local districts; various conveyance contractors; owns, operates and maintains a fleet of 23 buses; travels approximately 235,000 miles each year, maintains a budget of 12 million, and employs 52 both full and part time. ~~80~~



Fire Prevention Demonstration

**Grandparent's Day
Kingman School**

First Day of School

**Free Backpack Program
Connor Consolidated School**



Grandparent's Day Celebration

Kingman School

Oxford County Unorganized Territory Annual Report

Submitted by Scott G. Cole
Oxford County Administrator

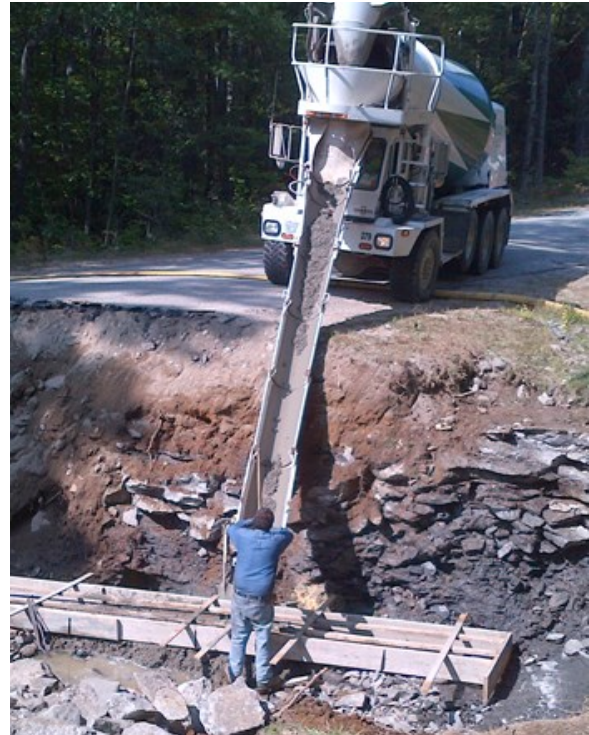
Oxford County smartly administers a \$1.35 million municipal service budget within its unorganized territory. Three-fourths of this amount is spent on year-round maintenance and programmed, capital rehabilitation of 56 miles of roads – all through the efforts of numerous private contractors and suppliers.



The county neither owns equipment nor employs individuals in meeting this responsibility. Rather, high quality and fiscal discipline are maintained through oversight by a contracted road agent, hands-on inspection, innovation in technique.

48 of 56 miles under county control are open year-round. Like all Maine roads, this mileage offers an array of challenges related to any combination of the following – elevation, slope, surface drainage, groundwater, vegetation, roadbed materials. Invariably diversion of water (or coping with it) in a liquid or solid state lies at the root of all decisions involving roads.

The remaining 25% of municipal money spent in the unorganized territory represents payments



made to over a dozen municipalities and quasi-municipal agencies for the provision of fire, ambulance, and solid waste services.

Oxford County takes pride in delivering a no-frills, high quality municipal service package. Whether it is the bulk of taxpayer money being directly spent on roads, or that remainder of the budget paid to fire departments and ambulance services in exchange for their ability-to-respond, county officials strive to handle the public's funds in a thoughtful, accountable, and transparent manner.



CR

DEVELOPMENT DISTRICTS



Photo by Susan Pettipas

**Penobscot County Commissioners Meeting
July, 2012**

Wind Parks and Tax Increment Financing Districts

Wind parks, and their accompanying Tax Increment Financing (TIF) Districts are present within the Unorganized Territory. TIF Districts capture the new, assessed values of taxable property within a development district that is designated by county commissioners. The percentage of the assessed value that is captured, and the period of time that the assessed value is captured, are contained in the ***Application for a County Development and Tax Increment Financing District***. These applications are prepared for each eligible development district, and they are submitted to the Commissioner of Economic and Community Development for review and approval.

Currently, Franklin County captures 75% of the taxable value of its Kibby I Wind Park during the first 10 years, and 50% of the taxable value for the next 10 years. Washington County captures 100% of the taxable value for two wind parks, Stetson I and Stetson II. Each of these wind parks has a term of 30 years. Hancock County captures 100% of the new taxable value within its Bull Hill Wind Park TIF district for 20 years. The estimated TIF payment schedules from the Franklin, Washington and Hancock County applications are included in this section, and these schedules detail the estimated payments that will be made to each county over the life of the TIF from the Unorganized Territory Education and Services Fund. Some TIF District applications contain credit enhancement agreements with the owners of the wind parks that require the county to pay a percentage of the TIF taxes directly to the wind park developers during the lifetime of the TIF District.

ACTUAL TIF DISBURSEMENTS TO COUNTIES

Actual TIF Disbursements	FISCAL YEAR					TOTAL
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	
Franklin	\$58,211	\$957,168	\$1,699,386	\$1,703,603	\$1,717,498	\$6,135,866
Washington	\$1,146,533	\$1,377,085	\$1,377,097	\$1,330,473	\$1,073,054	\$6,304,242
Hancock					\$385,781	\$385,781
TOTAL	\$1,204,744	\$2,334,253	\$3,076,483	\$3,034,076	\$3,176,333	\$12,825,889

Municipal TIF (Tax Increment Financing) Basics¹

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

How it works:

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

Establishing OAV:

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

How it Works:

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

Designation Process

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

Authorized TIF Revenue Uses

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

Authorized Project Costs

Capital costs, including:

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

¹ Municipal TIF (Tax Increment Financing) Basics. Slide Presentation. Jeanne St. Pierre. Director, Tax Incentive Programs. Department of Economic and Community Development.

Financing costs, including:

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

Professional Services, including:

- Licensing and architectural
- Planning, engineering and legal

Other costs, including:

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

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

Infrastructure improvements, including:

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

Other improvements, including:

- Public safety
- Adverse impact mitigation

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

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

Funding Mechanisms

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

TIF District Limitations:

Geography - District has boundaries and limits:

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

Policy Notes:

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

**FRANKLIN COUNTY
ENTERPRISE AND TAX INCREMENT FINANCING DISTRICT**

Exhibit C

Tax Year	Estimated Taxable Investment	Gross New Taxes	TIF TERMS		COUNTY- UNORGANIZED TERRITORY			COMPANY	
			%	Total Revenues	General Fund	TIF %	TIF Revenues	Tif %	TIF Revenues
Base 2008-2009	\$ 220,000,000								
1 2009-2010		\$ 1,777,600	75.0%	\$ 1,333,200	\$ 444,400	40.0%	\$ 533,280	60.0%	\$ 799,920
2 2010-2011		1,706,496	75.0%	1,279,872	426,624	40.0%	511,949	60.0%	767,923
3 2011-2012		1,635,392	75.0%	1,226,544	408,848	40.0%	490,618	60.0%	735,926
4 2012-2013		1,564,288	75.0%	1,173,216	391,072	40.0%	469,286	60.0%	703,930
5 2013-2014		1,493,184	75.0%	1,119,888	373,296	40.0%	447,955	60.0%	671,933
6 2014-2015		1,422,080	75.0%	1,066,560	355,520	40.0%	426,624	60.0%	639,936
7 2015-2016		1,350,976	75.0%	1,013,232	337,744	40.0%	405,293	60.0%	607,939
8 2016-2017		1,279,872	75.0%	959,904	319,968	40.0%	383,962	60.0%	575,942
9 2017-2018		1,208,768	75.0%	906,576	333,789	40.0%	331,034	60.0%	543,946
10 2018-2019		1,137,664	75.0%	853,248	625,715	0.0%	0	60.0%	511,949
11 2019-2020		1,066,560	50.0%	533,280	746,592	0.0%	0	60.0%	319,968
12 2020-2021		995,455	50.0%	497,728	696,819	0.0%	0	60.0%	298,637
13 2021-2022		924,351	50.0%	462,176	647,046	0.0%	0	60.0%	277,305
14 2022-2023		853,247	50.0%	426,624	597,273	0.0%	0	60.0%	255,974
15 2023-2024		782,143	50.0%	391,072	547,500	0.0%	0	60.0%	234,643
16 2024-2025		711,039	50.0%	355,520	497,727	0.0%	0	60.0%	213,312
17 2025-2026		639,935	50.0%	319,968	447,955	0.0%	0	60.0%	191,981
18 2026-2027		568,831	50.0%	284,416	398,182	0.0%	0	60.0%	170,649
19 2027-2028		533,280	50.0%	266,640	373,296	0.0%	0	60.0%	159,984
20 2028-2029		533,280	50.0%	266,640	373,296	0.0%	0	60.0%	159,984
Cumulative	\$ 220,000,000	\$ 22,184,441		\$ 14,736,301	\$ 9,342,661		\$ 4,000,000		\$ 8,841,780
Avg. Annual		1,109,222		736,815	467,133		200,000		442,089

Exhibit C - Hancock County TIF Projections - 20 years - T16 Bull Hill Project

Tax Year	Projected Annual Assessed Value		Annual Assessed Value Retained	Mill Rate	Gross New Taxes	Total TIF Revenues	Credit Enhancement Allocation	TIF Fund for County
	Real & Personal Taxable Property	Total						
Year 3	\$ 69,081,765	\$ 69,081,765	100.0%	5.92	408,964	408,964	\$286,275	122,689
Year 4	65,627,677	65,627,677	100.0%	5.92	388,516	388,516	\$271,961	116,555
Year 5	62,346,293	62,346,293	100.0%	5.92	369,090	369,090	\$258,363	110,727
Year 6	59,228,978	59,228,978	100.0%	5.92	350,636	350,636	\$245,445	105,191
Year 7	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 8	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 9	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 10	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 11	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 12	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 13	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 14	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 15	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 16	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 17	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 18	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 19	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 20	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 21	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 22	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 23	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$233,173	99,931
Year 24	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$0	333,104
Year 25	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$0	333,104
Year 26	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$0	333,104
Year 27	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$0	333,104
Year 28	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$0	333,104
Year 29	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$0	333,104
Year 30	56,267,529	56,267,529	100.0%	5.92	333,104	333,104	\$0	333,104
Cumulative	1,606,705,409	1,606,705,409			9,511,696	9,511,696	4,792,806	4,718,890
Avg. Annual	57,382,336	57,382,336			339,703	339,703	171,172	168,532

No assumptions on this chart.

**Washington County
Stetson Wind Project
TIF Amendment Proposal**

Exhibit C

Tax year	Projected Annual Assessed Value			Annual Assessed Value		Mill Rate	Gross New Taxes
	Stetson Mtn Tract	Stetson II Tract	Total	Retained			
				%	\$ Amount	Rate	
Year 1	\$ 80,000,000		\$ 80,000,000	100.0%	\$ 80,000,000	7.70	\$ 616,000
Year 2	76,800,000	\$ 48,000,000	124,800,000	100.0%	124,800,000	7.70	960,960
Year 3	73,728,000	46,080,000	119,808,000	100.0%	119,808,000	7.70	922,521
Year 4	70,778,880	44,236,800	115,015,680	100.0%	115,015,680	7.70	995,620
Year 5	67,947,725	42,467,328	110,415,053	100.0%	110,415,053	7.70	850,195
Year 6	65,229,816	40,768,635	105,998,451	100.0%	105,998,451	7.70	816,188
Year 7	62,620,623	39,137,889	101,758,513	100.0%	101,758,513	7.70	783,540
Year 8	60,115,798	37,572,374	97,688,172	100.0%	97,688,172	7.70	752,198
Year 9	57,711,166	36,069,479	93,780,645	100.0%	93,780,645	7.70	722,110
Year 10	55,402,720	34,626,700	90,029,419	100.0%	90,029,419	7.70	693,226
Year 11	53,186,611	33,241,632	86,428,243	100.0%	86,428,243	7.70	665,497
Year 12	51,059,146	31,911,967	82,971,113	100.0%	82,971,113	7.70	638,877
Year 13	49,016,781	30,635,488	79,652,268	100.0%	79,652,268	7.70	613,322
Year 14	47,056,109	29,410,068	76,466,178	100.0%	76,466,178	7.70	588,789
Year 15	45,173,865	28,233,666	73,407,531	100.0%	73,407,531	7.70	565,237
Year 16	43,366,910	27,104,319	70,471,229	100.0%	70,471,229	7.70	542,628
Year 17	41,632,234	26,020,146	67,652,380	100.0%	67,652,380	7.70	520,923
Year 18	39,966,945	24,979,340	64,946,285	100.0%	64,946,285	7.70	500,086
Year 19	38,368,267	23,980,167	62,348,434	100.0%	62,348,434	7.70	480,082
Year 20	36,833,536	23,020,960	59,854,496	100.0%	59,854,496	7.70	460,879
Year 21	35,360,195	22,100,122	57,460,317	100.0%	57,460,317	7.70	442,444
Year 22	33,945,787	21,216,117	55,161,904	100.0%	55,161,904	7.70	424,746
Year 23	32,587,955	20,367,472	52,955,428	100.0%	52,955,428	7.70	407,756
Year 24	31,284,437	19,552,773	50,837,210	100.0%	50,837,210	7.70	391,446
Year 25	30,033,060	18,770,662	48,803,722	100.0%	48,803,722	7.70	375,788
Year 26	28,831,737	18,019,836	46,851,573	100.0%	46,851,573	7.70	360,757
Year 27	27,678,468	17,299,042	44,977,510	100.0%	44,977,510	7.70	346,326
Year 28	26,571,329	16,607,081	43,178,410	100.0%	43,178,410	7.70	332,473
Year 29	25,508,476	15,942,797	41,451,273	100.0%	41,451,273	7.70	319,174
Year 30	24,488,137	15,305,086	39,793,223	100.0%	39,793,223	7.70	306,407
Year 31							
Year 32							
Cumulative							17,286,195
Avg. Annual	\$ 55,799,757	\$ 28,713,033	\$ 74,832,089		\$ 74,832,089		\$ 576,207

Prepared by Eaton Peabody Consulting Group

STATE INFORMATION

EDUCATION IN THE UNORGANIZED TERRITORY

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23 State House Station
Augusta, ME 04333-0023
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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 421 townships within the 9.3 million acres of unorganized territory, with a population of approximately 7,900 residents.

Student enrollment counts are taken in the Fall on October 1st and again in the Spring on April 1st of each school year. In FY 2012-2013 The October enrollment was 1,008 students, while the April 1st enrollment was 974. Of this total number, 876 students were tuitioned to the nearest public school system or received educational services through a variety of alternative programs. The enrollment in the three elementary schools for which the Division is responsible was 98 students in the 2012-2013 school year as of the April 2013 EPS Report Certification.

Edmunds Consolidated School

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

Connor Consolidated School

1581 Van Buren Road
 Connor Township 04736
 Telephone: (207) 496-4521
 Fax: (207) 496-0012
 Teaching Principal: Heather Anderson
Enrollment: 35 (Pre-K- Sixth grade)

Kingman Elementary School

25 Park Street
 Kingman 04451
 Telephone: (207) 765-2500
 Fax: (207) 765-2008
 Principal: Rhonda Irish
Enrollment: 8 (Pre-K - Fifth grade)

UNORGANIZED TERRITORY SCHOOL ENROLLMENTS

Data from April 1st Enrollment

Unorganized Territory Schools	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
Edmunds Consolidated School	79	77	75	79	68	66	51	55
Patrick Therriault School	15	15	16	15	8	7	Closed	Closed
Connor Consolidated School	42	42	42	45	39	43	40	35
Kingman Elementary	26	26	15	21	15	15	9	8
Benedicta School	20	20	6	Closed	Closed	Closed	Closed	Closed
Rockwood School	9	9	8	2	Closed	Closed	Closed	Closed
Total Elementary Students	191	189	162	160	130	124	100	98
Tuitioned Students	958	960	898	944	915	860	903	876
TOTAL	1149	1149	1060	1104	1045	984	1003	974

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 practical there are contracted conveyors that provide daily transportation either to and from school or to the nearest bus stop.

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

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

The elementary schools in the Unorganized Territory require three principals, two part-time teachers, 14 full-time teachers, one guidance counselor, four teacher aides, one office assistant/custodian, two educational technician III's, two cooks, one cook/support person, one bus driver/custodian, one secretary/librarian, two bus drivers and one custodian. There are also seven independent bus drivers, and four substitute bus drivers.

EUT CONTACTS SERVING FOR THE 2012-2013 SCHOOL YEAR

Heather Anderson Tel: 496-4521
handerson@connor.eut.k12.me.us
Connor Consolidated School
1581 Van Buren Rd.
Connor Twp, ME 04736

Shelley B. Lane Tel: 592-4252
shelley.b.lane@maine.gov
Director of State School Education
Dept. of Education
23 State House Station
Augusta, ME 04333-0023

Rhonda Irish Tel: 765-2500
rirish@kingman.eut.k12.me.us
Kingman Elementary School
25 Park Street
Kingman, ME 04451

Trudy Newcomb Tel: 726-4478
trudynewcomb_ecs@yahoo.com
Edmunds Consolidated School
21 Harrison Road
Edmunds Twp, ME 04628

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

Aroostook County - Molunkus, T2 R4, Benedicta, Silver Ridge, T3 Indian Purchase, T4 Indian Purchase, T1 R8 & R9
Franklin County - Madrid, Salem, Freeman, Washington
Kennebec County - Unity Twp.
Oxford County - Albany, Milton, Mason
Piscataquis County - Barnard, Blanchard Harford's Pt., Williamsburg, Orneville, Moosehead Jct, Sand Bar Tract
Somerset County - Argyle, Lexington, Concord, Moxie, Squaretown, Misery Gore

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

Hancock County - Fletcher's Landing
Washington County - Marion, Cathance, Trescott, Lambert Lake, Brookton

TAXATION IN THE UNORGANIZED TERRITORY

CONTACT: **Robert Doiron, Deputy Director**
 Lisa Whynot, Supervisor, Unorganized Territory
 Property Tax Division
 Maine Revenue Services
 Department of Administrative and Financial Services
 51 Commerce Drive, PO Box 9106
 Augusta, ME 04332-9106
 Phone - (207) 624-5611
 Fax - (207) 287-6396

Email – robert.v.doiron@maine.gov
 lisa.whynot@maine.gov

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

The Service also maintains control of vehicle and boat excise taxes for the Unorganized Territory. It appoints agents/municipalities as excise tax collectors for specific townships although Unorganized Territory taxpayers may pay their excise taxes at a Motor Vehicle branch office (See page 45).

Each township in the Unorganized Territory has a unique legal residence code, and that code appears on your motor vehicle registration. Please find the legal residence code on your motor vehicle registration, and check the codes listed for your township and grouped by county beginning on page 41. If the legal residence code on your motor vehicle registration differs from the one shown for your township in this financial report, please call Maine Revenue Services at (207) 624-5611, because your excise taxes are being paid to the wrong account.

The county in which the Unorganized Territory is located ultimately receives the excise tax revenue. County officials, at budget time, allocate this revenue to decrease the tax commitment in the Unorganized Territory, thereby reducing your property taxes. If excise tax funds are not coded correctly, they may not be credited to your county and, therefore, not attributed to the Unorganized Territory. Excise taxes collected and transferred to the Unorganized Territory counties for Fiscal Year 2012 totaled \$1,119,588.

Explanation of Land Grant Designations:

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

EXCISE TAX COLLECTORS FOR THE UNORGANIZED TERRITORY

AROOSTOOK COUNTY

Tax Collector/New Canada 1809 Caribou Rd New Canada ME 04743	834-4004	Cross Lake (formerly T17 R5 WELS) T16 R5 WELS (Square Lake)
Tax Collector/St. Agatha PO Box 110 St Agatha ME 04772	543-7305	T17 R4 WELS (Sinclair)
Tax Collector/Fort Kent 416 W Main St Fort Kent ME 04743	834-3090	T14 R15 WELS, T15 R15 WELS, T14 R16 WELS, T20 R11 & R12 WELS (Big Twenty), T18 R13 WELS, T12 R12 WELS, T19 R11 WELS, T18 R10 WELS, T17 R3 WELS
Tax Collector/Winterville Plt. 391 Quimby Rd Winterville Plt ME 04739	444-6460	T14 R6 WELS, T15 R6 WELS, T14 R8 WELS
Tax Collector/Caribou 25 High St Caribou ME 04736	493-3324	Connor
Tax Collector/Sherman PO Box 96 Sherman ME 04776	365-4260	Silver Ridge, Benedicta, T4 R3 WELS, T1 R5 WELS, TA R2 WELS
Tax Collector/Mattawamkeag PO Box 260 Mattawamkeag ME 04459	736-2464	TA R5 WELS (Molunkus), T1 R4 WELS
Tax Collector/Blaine PO Box 190 Blaine ME 04734	425-2611	E Township, TC R2 WELS, TD R2 WELS (Cox Patent), T9 R3 WELS
Tax Collector/Ashland PO Box 910 Ashland ME 04732	435-2311	T10 R4 WELS (Scopan), T11 R4 WELS, T11 R14 WELS (Clayton Lake), T13 R10 WELS, T11 R13 WELS, T12 R13 WELS (Harvey Pond)
Tax Collector/Patten PO Box 260 Patten ME 04765	528-2215	T9 R5 WELS (Swett Farm)
Tax Collector/Stockholm PO Box 10 Stockholm ME 04783	896-5659	Madawaska Lake Township (formerly T16 R4 WELS), T17 R3 WELS (Long Lake)
Tax Collector/Van Buren 51 Main St., Suite 101 Van Buren, ME 04785	868-2886	T17 R3 WELS (Long Lake)

FRANKLIN COUNTY

Tax Collector/Kingfield 38 School Street Kingfield Me 04947	265-4637	Salem
Tax Collector/Eustis Main St PO Box 350 Stratton ME 04982	246-4401	T1 R5 WBKP (Jim Pond), T4 R3 BKP WKR (Wyman), Coburn Gore, T3 R5 WBKP (Seven Ponds), T2 R6 WBKP (Chain of Ponds), T2 R5 WBKP (Alder Stream), T1 R6 WBKP (Kibby)
Tax Collector/Strong PO Box 263 Strong ME 04983	684-4002	Freeman
Tax Collector/Weld PO Box 87 Weld ME 04285	585-2348	Perkins

Tax Collector/Wilton PO Box 541 Wilton ME 04294	645-4961	Washington
Tax Collector/Rangeley 15 School Street Rangeley ME 04970	864-3326 X 110	T3 R3 WBKP (Davis), T3 R4 WBKP (Stetson), T2 R3 WBKP (Lang)
Mary Dunham-Tax Collector PO Box 330 Phillips ME 04966	639-5326	Madrid

HANCOCK COUNTY

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

KENNEBEC COUNTY

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

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

Tax Collector/Bethel PO Box 1660 Bethel ME 04217-1660	824-2669	Albany, Mason
Tax Collector/Newry 422 Bear River Rd Newry ME 04261	824-3123	Riley, Grafton
Tax Collector/Andover PO Box 219 Stillman Rd Andover ME 04216	392-3302	Andover North, Andover West, C Surplus, Township C, T4 R1 WBKP (Richardson)
Tax Collector/Woodstock PO Box 317 Bryant Pond ME 04219	665-2668	Milton
Tax Collector/Rangeley 15 School Street Rangeley ME 04970	864-3326	T4 R3 WBKP (Lower Cupsuptic), T5 R4 WBKP (Lynchtown), T4 R4 WBKP (Upper Cupsuptic), T4 R2 WBKP (Adamstown), T5 R3 WBKP (Parkertown)

PENOBSCOT COUNTY

Tax Collector/Howland PO Box 386 Howland ME 04448	732-4112	T1 R7 NWP (Mattamiscontis)
Tax Collector/Old Town 150 Brunswick St Old Town ME 04468	827-3962	Argyle, Greenfield
Tax Collector/Burlington PO Box 70 Burlington ME 04417	732-3985	Grand Falls, Summit (T2 R1), T3 R1
Tax Collector /Sherman PO Box 96 Sherman ME 04776	365-4260	Herseytown (T2 R6 WELS)
Tax Collector/Millinocket 197 Penobscot Ave Millinocket ME 04462	723-7006	T3 IP, T4 IP, Cedar Lake, T1 R8 WELS, TA R8 & R9 WELS (Long A), TA R7 WELS, Hopkins Academy Grant, T2 R9 NWP, T3 R8 WELS, T2 R8 NWP
Denise Worster-Tax Collector 1386 Kingman Road Kingman ME 04451	765-3343	Kingman
Tax Collector/Medway 4 School St Medway ME 04460	746-9531	T1 R7 WELS (Grindstone), T1 R6, T2 R7 WELS (Soldier Town)
Tax Collector/Patten PO Box 260 Patten ME 04765	528-2215	T6 R7 WELS, T6 R8 WELS
Tax Collector/Springfield PO Box 13 Springfield ME 04487	738-5017	Prentiss

PISCATAQUIS COUNTY

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

SOMERSET COUNTY

Tax Collector/New Portland 901 River Road/ PO Box 629 New Portland, ME 04954	628-4441	Lexington
Tax Collector/Jackman PO Box 269 Jackman ME 04945	668-2111	Long Pond, T3 R7 BKP WKR (Parlin Pond), T6 R1 NBKP (Holeb), T5 R1 NBKP (Attean), T4 R6 BKP WKR (Hobbstown), T6 R19 WELS (Big Six), T2 R6 BKP WKR (Johnson Mtn), T5 R7 BKP WKR (Rayton) T3 R5 BKP WKR (Spencer), T3 R4 NBKP (Hammond), T7 R16 WELS, T2 R4 NBKP (Pittston Academy Grant), T5 R3 NBKP (Sandy Bay)
Tax Collector/Moscow 110 Canada Road Moscow ME 04920	672-4834	Concord, T1 R3 BKP WKR (Carrying Place), T3 R3 BKP WKR (Dead River), T3 R4 BKP WKR (Spring Lake), T1 R3 BKP WKR (Carrying Place)
Kristin McDonough-Tax Collector PO Box 183 Rockwood ME 04478-0183	534-7539 280-0242 Cell Phone	T1 R1 NBKP (Rockwood), T4 R16 WELS (Elm Stream), T1 R2 NBKP (Tomhegan), TR4 NBKP (Seboomook)
Tax Collector/The Forks Plt. Box 39 Lake Moxie Rd The Forks ME 04985	663-4452	T1 R6 BKP EKR (Indian Stream), T1 R5 BKP EKR (Moxie Gore), Mayfield, T2 R3 BKP EKR (Bald Mtn), T2 R5 BKP WKR (Lower Enchanted), T3 R6 BKP WKR (Upper Enchanted),

WASHINGTON COUNTY

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

Tax Collector/East Machias Box 117 East Machias ME 04630	255-8598	Cathance, Berry, T19 ED, Marion
Tax Collector/Columbia Falls PO Box 100 Columbia Falls ME 04623	483-4067	Centerville, T24 MD

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

<u>Location</u>	<u>Address</u>	<u>Phone/fax</u>
Augusta	19 Anthony Avenue	287-3330/287-3389
Bangor	Airport Mall, 1129 Union St. Suite 9	942-1319/945-0175
Calais	23 Washington St. Suite #2	454-2175/454-7987
Caribou	14 Access Highway, Suite #2	492-9141/492-9142
Ellsworth	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
Scarborough	200 Expedition Drive, Suite G	883-2596/883-2649
Springvale	456 Main Street	490-1261/324-4883
Topsham	49 Topsham Fair Mall Road	725-6520/725-1244

Township Geocodes

Aroostook County

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

Franklin County

Coburn Gore 07804
Freeman 07808
Madrid 07110
Perkins 07818
Salem 07820
T1 R5 WBKP (Jim Pond) 07811
T1 R6 WBKP (Kibby) 07812
T2 R3 WBKP (Lang) 07813
T2 R5 WBKP (Alder Stream) 07801
T2 R6 WBKP (Chain of Ponds) 07803
T3 R3 WBKP (Davis) 07806
T3 R4 WBKP (Stetsontown) 07823

T3 R5 WBKP (Seven Ponds) 07821
T4 R3 BKP WKR (Wyman) 07828
Washington 07827

Hancock County

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

Kennebec County

Unity 11801

Lincoln County

Indian Island 65183
Muscongus Island 65185

Oxford County

Albany 17802
Andover North Surplus 17803
Andover West Surplus 17804
C Surplus 17807
Mason 17811
Milton 17812
T4 R1 NBKP (Richardsontown) 17816
T4 R2 WBKP (Adamstown) 17801
T4 R3 WBKP (Lower Cupsuptic)
17809
T4 R4 WBKP (Upper Cupsuptic)
17819
T5 R3 WBKP (Parkertown) 17814
T5 R4 WBKP (Lynchtown) 17810
TA R1 (Riley) 17817
TA R2 (Grafton) 17808
Township C 17818

Penobscot County

Argyle 19801
Cedar Lake 19823

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

Piscataquis County

Barnard 21030
Blanchard 21040
Ebeemee 21853
Elliotsville 21080
Harford's Point 21811
Island No. 25 71406
Orneville 21821
T1 R10 WELS 21834
T1 R11 WELS 21835
T1 R12 WELS 21836
T1 R9 WELS (Ambejejus Lake) 21833
T10 R15 WELS 21891
T2 R10 WELS 21838
T2 R11 WELS (Rainbow) 21822
T2 R6 BKP EKR (Big Moose) 21801
T2 R9 WELS 21837
T3 R11 WELS 21842
T3 R15 WELS (Northeast Carry)
21820
T3 R5 BKP EKR (Moosehead Junction)
21816
T3 R9 WELS (Mt. Katahdin) 21818
T4 R10 WELS 21847
T4 R13 WELS 21850
T4 R9 NWP 21845
T5 R13 WELS (Chesuncook) 21804
T6 R11 WELS 21860

T6 R8 NWP (Williamsburg) 21827
T6 R9 NWP (Katahdin Iron Works)
21812
T7 R10 NWP (Bowdoin College E)
21802
T7 R11 WELS 21868
T7 R12 WELS 21869
T7 R14 WELS 21871
T7 R9 NWP 21865
T8 R10 NWP (Bowdoin College W)
21803
T8 R11 WELS 21875
T9 R11 WELS 21880
TA R10 WELS 21828
TA R13 WELS (Frenchtown) 21809
TA R14 WELS (Lily Bay) 21815

Somerset County

Concord 25818
T1 & T2 R1 NBKP (Rockwood Strip)
(T1-25844/T2-25845)
T1 R2 NBKP (Tomhegan) 25857
T1 R3 BKP WKR (Carrying Place)
25860
T1 R5 BKP EKR (Moxie Gore) 25838
T1 R6 BKP EKR (Indian Stream) 25828
T2 R1 BKP WKR (Lexington) 25831
T2 R2 BKP EKR (Mayfield) 25835

T2 R3 BKP EKR (Bald Mountain)
25805
T2 R3 BKP WKR (Carrying Place
Town) 25815
T2 R4 NBKP (Pittston
Academy Grant) 25841
T2 R5 BKP WKR (Lower
Enchanted) 25834
T2 R6 BKP WKR (Johnson Mtn)
25829
T3 R1 NBKP (Long Pond) 25833
T3 R3 BKP WKR (Dead River) 25819
T3 R4 BKP WKR (Spring Lake) 25861
T3 R4 NBKP (Hammond) 25825
T3 R6 BKP WKR (Upper Enchanted)
25858
T3 R7 BKP WKR (Parlin Pond) 25839
T4 R16 WELS (Elm Stream) 25822
T4 R6 BKP WKR (Hobbs town) 25826
T3 R5 BKP WKR (Spencer) 25862
T5 R1 NBKP (Attean Pond) 25804
T5 R3 NBKP (Sandy Bay) 25850
T5 R7 BKP WKR (Raytown) 25866
T6 R1 NBKP (Holeb) 25827
T6 R19 WELS (Big Six) 25808
T7 R16 WELS 25873
TR4 NBKP (Seboomook) 25852

Washington County

Berry 29818
Big Lake 29340
Brookton 29801
Cathance 29330
Centerville 29080
Day Block 29827
Edmunds 29804
Greenlaw Chopping 29825
Indian Township 29832
Marion 29810
Sakom (T5 ND BPP) 29812
T1 R2 TS (Dyer) 29803
T1 R3 TS (Lambert Lake) 29809
T10 R3 NBPP (Forest) 29805
T18 MD 29819
T19 ED 29820
T26 ED 29824
T29 MD (Devereaux) 29802
T30 MD 29826
T36 MD 29828
T6 ND 29813
T7 R2 NBPP (Kossuth) 29808
T9 R4 NBPP (Forest City) 29806
Trescott 29811

LAND USE PLANNING COMMISSION

CONTACT: **Nicholas Livesay, Executive Director**
 Land Use Planning Commission
 Department of Agriculture, Conservation and Forestry
 22 State House Station
 18 Elkins Lane
 Augusta, ME 04333-0022
 Phone - (207) 287-2631
 Fax - (207) 287-7439

 Email - nicholas.livesay@maine.gov

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

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

Locations of Land Use Planning Commission offices:

<u>Main LUPC Office</u> 22 State House Station 4 th Floor Harlow Building East Side Campus 18 Elkins Lane Augusta 04333-0022	287-2631	<u>Downeast Regional Office</u> BMHI Complex 106 Hogan Road, Suite 7 Bangor 04401 <i>Serving Hancock, Kennebec, Sagadahoc, and Washington Counties, and coastal islands in LUPC jurisdiction.</i>	941-4052
<u>Ashland Regional Office</u> 45 Radar Road Ashland 04732-3600 <i>Serving Aroostook County northwest of Interstate 95, and northern Penobscot County.</i>	435-7963	<u>East Millinocket Regional Office</u> 191 Main Street East Millinocket 04430 <i>Serving Penobscot, southern Aroostook, and portions of Piscataquis Counties.</i>	746-2244
<u>Greenville Regional Office</u> 43 Lakeview Street, PO Box 1107 Greenville 04441-1107 <i>Serving Piscataquis and Somerset Counties</i>	695-2466	<u>Rangeley Regional Office</u> 133 Fyfe Road, PO Box 307 West Farmington, ME 04992 <i>Serving Franklin (phone: 670-7493) and Oxford (phone: 670-7492) Counties</i>	

FOREST PROTECTION IN THE UNORGANIZED TERRITORY

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

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 2012, 49 forest fires affecting 70.36 acres occurred in the unorganized territory from the following causes:

Campfires – 7 (2.48 acres)
Debris Burning – 3 (12 acres)
Arson – 14 (11.09 acres)
Lightning – 7 (4.4 acres)
Machine Use - 11 (33.91 acres)
Miscellaneous – 4 (1.98 acres)
Railroad – 3 (4.5 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

FOREST SERVICE IN THE UNORGANIZED TERRITORY

CONTACT: Greg Lord, Planning and Research Associate II
Maine Forest Service
Department of Agriculture, Conservation and Forestry
18 Elkins Lane
22 State House Station
Augusta, ME 04333-0022
Phone - (207) 287-2791
Toll Free Instate - 1-800-367-0223
Fax - (207) 287-8422
Email – forestinfo@maine.gov

The Maine Forest Service (MFS) enjoys a long history of protecting Maine's forests from wildfires, insect and disease outbreaks, poor forest practices and of providing timely information to help foster informed decisions. These various MFS activities focus on having Maine's forests more enjoyable, productive, healthy and well managed.

"Protecting and Enhancing Maine's Forest Resources" - The key to Maine's past, present, and future quality of life and economic prosperity for its citizens is permanently linked to the condition of the State's forest resources. The Maine Forest Service works to ensure that the trees and forest lands of Maine will continue to provide benefits for present and future generations of Maine people.

The Maine Forest Service does this by:

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

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

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

New Role for the Maine Forest Service in the Unorganized Territory – As of November 1, 2012, within management and protection sub-districts of the Unorganized Territory, all timber harvesting, land management roads, water crossings, and gravel pits less than 5 acres are overseen by the Bureau of Forestry. The Bureau of Forestry will use the same rules currently in place until further notice. Any future changes to the rules will follow the rule revision process of the Maine Administrative Procedures Act, which includes the opportunity for public comment. (Public Law 2011, Chapter 599)

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

DEPARTMENT OF ENVIRONMENTAL PROTECTION

CONTACT: Mark Bergeron, P.E., Director
Bureau of Land and Water Quality
Department of Environmental Protection
28 Tyson Drive
17 State House Station
Augusta, ME 04333-0017
Phone - (207) 287-7688/ (800) 452-1942
Fax - (207) 287-7283
Website: www.maine.gov/dep/land
Email - mark.bergeron@maine.gov

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

Mission:

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

Land Resource Regulation:

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

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

GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

CONTACT: Dave Maclean, Manager
General Assistance Program
Office for Family Independence
Department of Health and Human Services
19 Union Street
11 State House Station
Augusta, ME 04333-0011
Phone - (207) 624-4168
Fax - (207) 287-3455
Email - dave.maclean@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, residents of the Unorganized Territory may receive assistance for basic necessities which include food, clothing, shelter, fuel, electricity, non-elective medical services, non-prescription drugs, telephone service and other essential commodities or services. These services are provided on a 30-day renewable basis.

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

FISCAL ADMINISTRATOR OF THE UNORGANIZED TERRITORY

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

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

The primary responsibilities of the Fiscal Administrator include the review, analysis, and investigation of budgets and expenditures of all county and State agencies requesting funds from the Unorganized Territory. This is to ensure the completeness and accuracy of the annual analysis submitted to the Legislature's Joint Standing Committee on Taxation.

In addition, the Fiscal Administrator drafts and submits the annual Municipal Cost Components legislation for the annual tax levy, attends and participates in public hearings on county budgets and legislative hearings; ensures that an annual audit of the Unorganized Territory fund at the State level is performed; and publishes and distributes an annual financial report to interested taxpayers, legislators, and county commissioners.

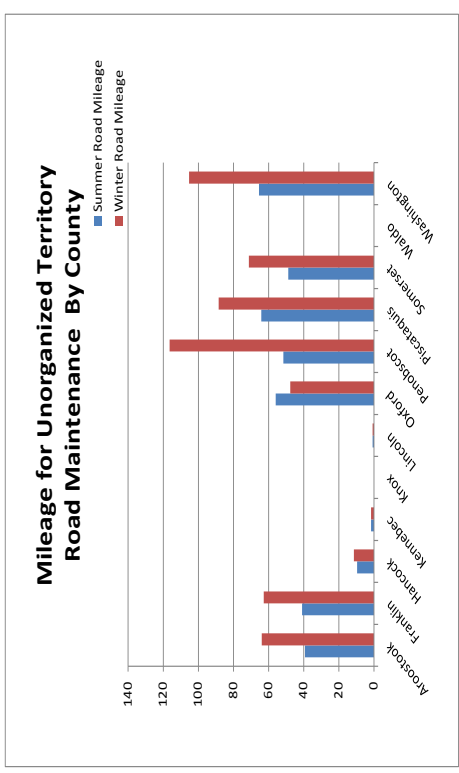
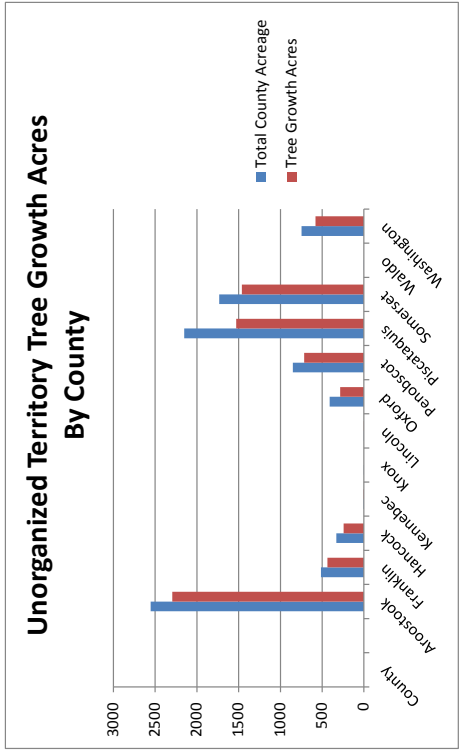
The Fiscal Administrator serves on the Commission on Municipal Deorganization. The Commission was established to assist, review, recommend, and comment on deorganization procedures as established in Title 30-A, M.R.S.A., Chapter 302. The five member Commission includes the Commissioner of Education or designee, the Fiscal Administrator of the Unorganized Territory or designee, the State Tax Assessor or designee, the Director of the Land Use Planning Commission or designee, and the County Commissioner whose district includes the municipality that is considering deorganization.

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COUNTY INFORMATION

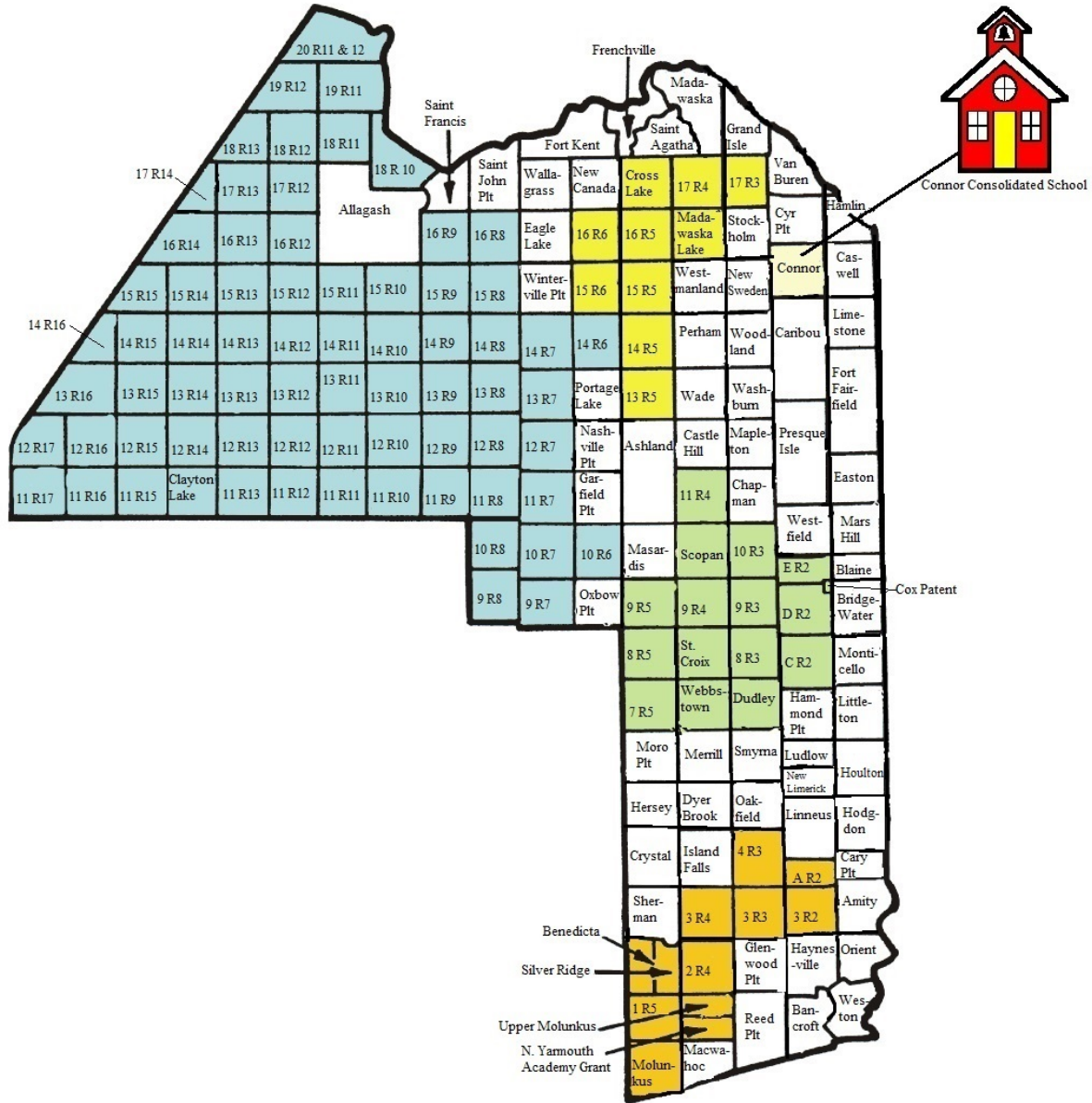
UNORGANIZED TERRITORY STATISTICS

Tax Code	County	Number of Townships Requiring Services	Number of UT Islands	2010 Resident Population	Number of Building Accts	Total Acres (In Thousands)	Tree Growth Acres (In Thousands)	Percent in Tree Growth	Miles of Road		Taxable Valuation (In Thousands)	% of Total Valuation	FY 2014 County Services Tax Assessment
									Summer	Winter			
03 - AR	Aroostook	109	0	1,565	2,602	2,554	2,295	89.9%	39.32	63.96	610,550	16.2%	1,025,114
07 - FR	Franklin	27	0	1,026	1,331	514	438	85.2%	40.97	62.83	352,050	9.3%	1,258,685
09 - HA	Hancock	16	33	213	803	331	242	73.1%	9.64	11.45	246,000	6.5%	160,407
11 - KE	Kennebec	1	0	43	17	6	5	83.3%	1.72	1.72	4,900	0.1%	10,056
63 - KN	Knox	0	0	1	82	1	0	0.0%	0	0	19,250	0.5%	0
15 - LI	Lincoln	0	0	1	45	2	0.2	10.0%	0.85	0.85	15,150	0.4%	0
17 - OX	Oxford	19	0	746	927	411	285	69.3%	47.67	47.67	279,300	7.4%	877,519
19 - PE	Penobscot	39	0	1,471	1,928	850	715	84.1%	51.62	116.4	307,250	8.1%	996,500
21 - PI	Piscataquis	93	68	771	2,862	2,152	1,529	71.1%	64.17	88.46	776,100	20.6%	887,371
25 - SO	Somerset	82	0	838	2,507	1,733	1,462	84.4%	48.85	71.25	783,650	20.8%	1,412,944
77 - WD	Waldo	0	0	0	3	0	0	0.0%	65.51	105.26	2,000	0.1%	0
29 - WA	Washington	35	101	1,227	1,809	748	581	77.7%	378.65	569.85	3,775,800	100.0%	812,645
		421		7,902	14,916	9,302	7,552	81.2%					7,441,241



Aroostook County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Aroostook:															
Central*	117	95	118	4	6	5	9	2	3	84	100	50	60	297	230
Connor	468	424	457	21	18	74	55	17	25	312	359	190	183	3	8
Northwest	45	27	10	0	0	1	0	1	0	25	10	14	8	289	300
South**	404	486	386	9	16	76	20	38	14	363	336	201	175	270	285
Square Lake	564	615	594	22	13	60	29	25	12	508	540	317	295	789	736
	1,598	1,647	1,565	56	53	216	113	83	54	1,292	1,345	772	721	1,648	1,559
*E Township deorganized June, 1990 and population added to Central															
**Benedicta deorganized February, 1987 and population added to South															

AROOSTOOK COUNTY

County Office

144 Sweden Street
Suite 1
Caribou, ME 04736-2137
Website: www.aroostook.me.us
Email: doug@aroostook.me.us

Phone: 493-3318 Fax: 493-3491

Commissioners

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

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

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

Phone: 764-4331

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

Phone: 444-5116

County Administrator: Douglas F. Beaulieu	Phone: 493-3318	Fax: 493-3491
Sheriff: James P. Madore	532-3471	532-7319
Treasurer: Barry McCrum	493-3318	493-3491
Finance Director: Anne-Marie Marquis	493-3318	493-3491
Register of Deeds:		
Louise M. Caron (North)	834-3925	834-3138
Melissa Willette (South)	532-1500	532-1506
Judge of Probate: James P. Dunleavy	532-1502	532-7319
Register 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
Animal Control Contact: County Commissioners Office	498-3318	

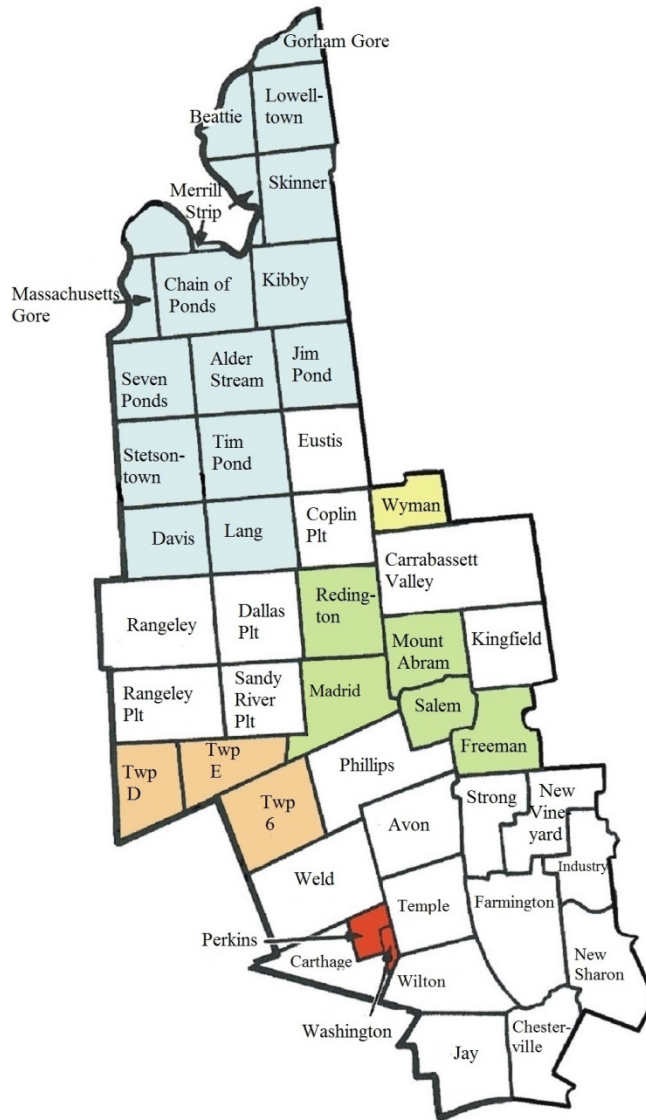
**UNORGANIZED TERRITORY
AROOSTOOK COUNTY**

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2012**

	<u>Budgeted Amounts</u>			<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Adjustments</u>	<u>Final</u>		
REVENUES					
Property taxes					
Local taxes	\$ 953,164	\$ -	953,164	\$ 953,164	\$ 0
County tax	577,198	-	577,198	577,198	0
State assistance					
Local road assistance	62,200	-	62,200	62,316	116
Snowmobile funds	1,500	-	1,500	51,519	50,019
Other revenues					
Excise	230,000	-	230,000	203,326	(26,674)
Interest	8,000	-	8,000	5,307	(2,693)
Other	1,000	-	1,000	623	(377)
TOTAL REVENUES	<u>1,833,062</u>	<u>0</u>	<u>1,833,062</u>	<u>1,853,453</u>	<u>20,391</u>
EXPENDITURES					
County tax	577,198	-	577,198	577,198	0
Roads	127,000	-	127,000	137,740	(10,740)
Public works	72,797	-	72,797	76,284	(3,487)
Public safety	31,269	-	31,269	34,272	(3,003)
Snow removal	272,520	-	272,520	277,223	(4,703)
Solid waste disposal	116,415	-	116,415	109,499	6,916
Fire protection	120,208	-	129,813	128,565	1,248
Ambulance service	43,234	-	43,234	25,223	18,011
Administration	60,920	-	60,920	60,920	0
Capital outlays	320,250	-	320,250	222,306	97,944
Other	102,651	21,827	124,478	140,545	(16,067)
TOTAL EXPENDITURES	<u>1,844,462</u>	<u>21,827</u>	<u>1,875,894</u>	<u>1,789,775</u>	<u>86,119</u>
NET CHANGE IN FUND BALANCE					
	\$ <u>(11,400)</u>	\$ <u>(21,827)</u>	\$ <u>(42,832)</u>	\$ 63,678	\$ <u>106,510</u>
FUND BALANCE - July 1				<u>333,162</u>	
FUND BALANCE - June 30				\$ <u>396,840</u>	

Franklin County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information	Population			Children						Adult		Homes	
	1990	2000	2010	Preschool 0 to 4 yrs		Elementary 5 to 14 yrs		Secondary 15 to 17 yrs		Population 18 yrs and older		Year	Seasonal
				2000	2010	2000	2010	2000	2010	2000	2010	2010	2010
Franklin:													
East Central	459	526	808	27	27	89	94	23	41	387	646	350	278
North	21	41	61	0	2	9	5	2	3	30	51	27	400
South	56	70	69	2	7	15	4	5	4	48	54	27	22
West Central	0	0	0	0	0	0	0	0	0	0	0	0	28
Wyman	65	70	88	1	6	7	4	1	4	61	74	42	120
*Madrid	178	173	*N/A	10	*N/A	27	*N/A	4	*N/A	132	*N/A	*N/A	*N/A
	779	880	1,026	40	42	147	107	35	52	658	825	446	848

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

FRANKLIN COUNTY

County Office

Franklin County Courthouse
140 Main Street, Suite 3
Farmington, ME 04938
Email: jmagoon@franklincountyme.com

Phone: 778-6614 Fax: 778-5899

Commissioners

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

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

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

Phone: 778-4320 Fax: 778-4320

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

Phone: 778-1376

County Clerk: Julie Magoon
Sheriff: Scott Nichols
Treasurer: Mary K. Frank
Register of Deeds: Susan A. Black
Judge of Probate: Richard M. Morton, Esq.
Register of Probate: Joyce S. Morton
EMA Director: Timothy A. Hardy
E 911 Addressing Officer: Deb Richards
District Attorney: Norman R. Croteau, Esq.

Phone: 778-6614 Fax: 778-5899
778-2680 778-6485
778-6614 778-5899
778-5889 778-5899
778-5888 778-5899
778-5888 778-5899
778-5892 778-5894
491-2965
778-5890 779-0892

Animal Control Contacts:

Sheriff's Office

- Non-emergency number

(800) 773-2680
778-2680

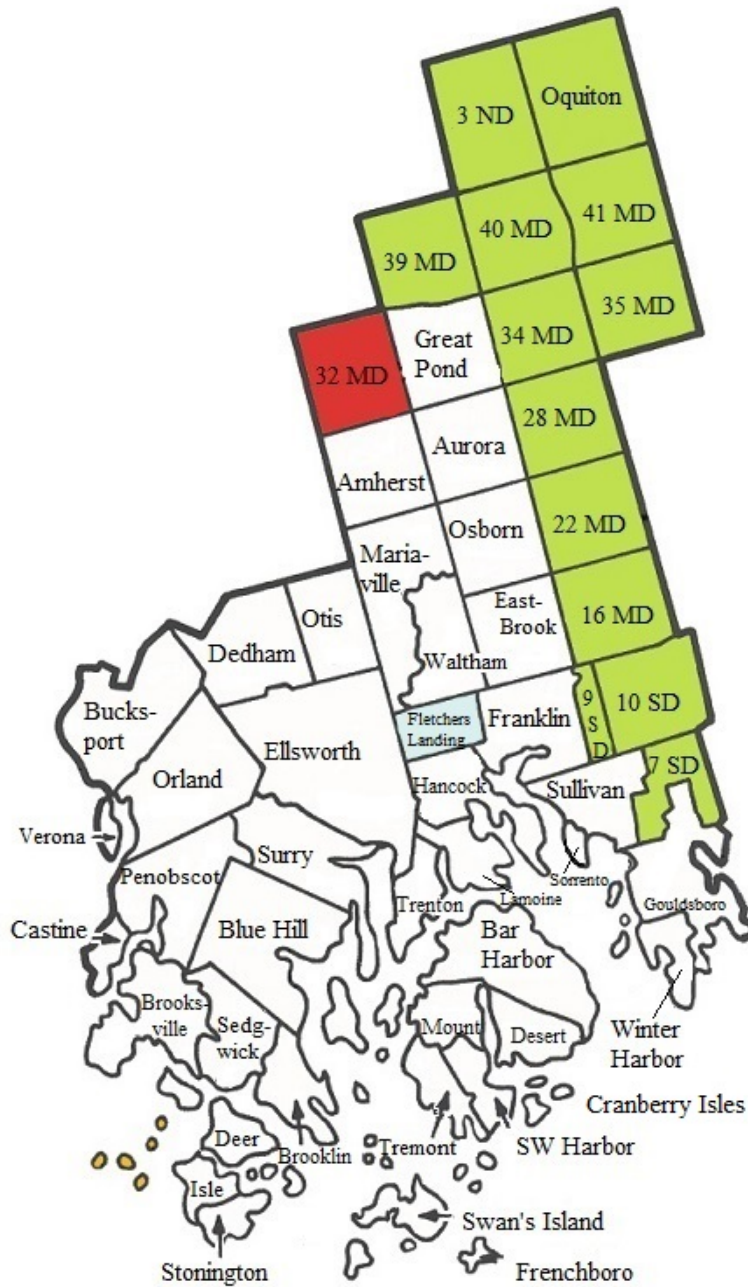
**UNORGANIZED TERRITORY
FRANKLIN COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES				
Taxes:				
Property taxes	\$ 806,073	806,073	1,102,710	296,637
Excise taxes	100,000	100,000	113,433	13,433
Intergovernmental revenues:				
Local road assistance	58,932	58,932	60,378	1,446
Snowmobile reimbursement	300	300	468	168
Interest revenue	1,500	1,500	2,092	592
Use of assigned fund balance	0	239,331	0	(239,331)
Miscellaneous Revenue	3,018	3,018	15,495	12,477
TOTAL REVENUES	\$ 969,823	1,209,154	1,294,576	85,422
EXPENDITURES				
Current:				
General government	\$ 47,682	47,682	47,382	300
Public safety	148,239	148,239	147,527	712
Public works	562,033	562,033	494,324	67,709
Solid waste	107,869	107,869	94,921	12,948
Unclassified	104,000	343,331	95,906	247,425
TOTAL EXPENDITURES	\$ 969,823	1,209,154	880,060	329,094
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	0	0	414,516	414,516
FUND BALANCE - JULY 1			\$ 320,282	
FUND BALANCE - JUNE 30			\$ 734,798	

Hancock County Unorganized Territory

2010 Resident Population Census



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

HANCOCK COUNTY

County Office

50 State Street, Suite 7
Ellsworth, ME 04605
Website: www.co.hancock.me.us
Email: hancock.county@co.hancock.me.us

Phone: 667-9542 Fax: 667-1412

Commissioners

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

Phone: 667-9333 Fax: 667-3894

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

Phone: 348-2247 Fax: 348-6066

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

Phone: 266-4449 Fax: 667-1412

County Clerk: Cynthia DePrenger	Phone: 667-9542	Fax: 667-1412
Sheriff: William F. Clark	667-7575	667-7516
CFO: Philip Roy, Jr.	667-8272	667-1412
Treasurer: Janice Pinkham Eldridge	667-8272	667-1412
Register of Deeds: Julie Curtis	667-8353	667-1410
Judge of Probate: James Patterson, Esq.	667-8434	667-5316
Register of Probate: Bonnie Cousins	667-8434	667-5316
EMA Director: Andrew X. Sankey	667-8126	667-1406
District Attorney: Carletta M. Bassano, Esq.	667-4621	667-0784
RCC/911 Director: Renee Wellman	667-8867	667-4865
Unorganized Territory Supervisor: Millard Billings	667-6885	667-1412
Animal Control Officer: Kent Ellsworth	479-2018	667-1412

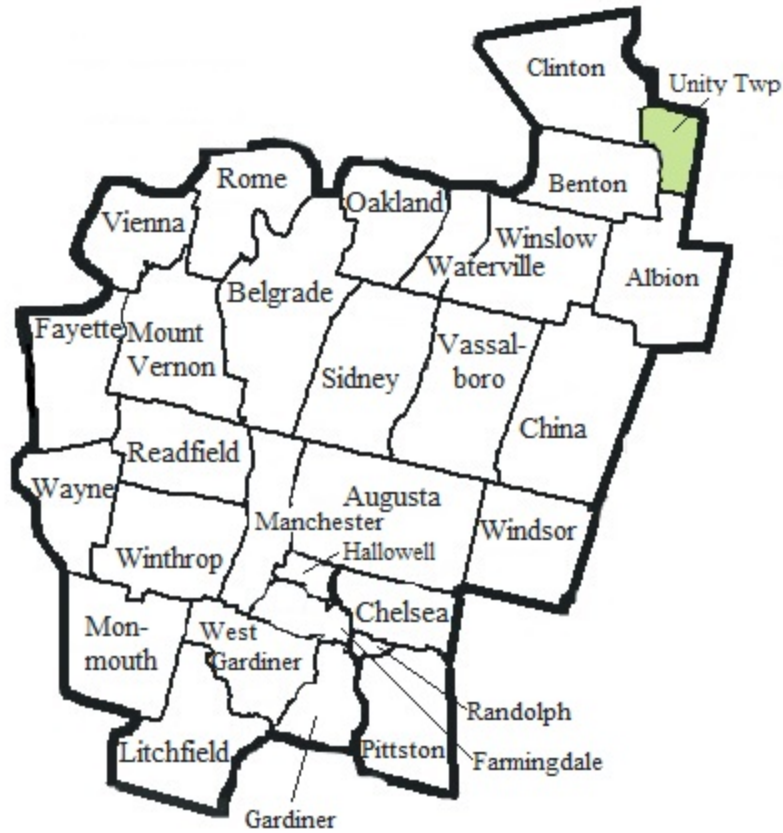
**UNORGANIZED TERRITORY
HANCOCK COUNTY**

**Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
Year ended June 30, 2012**

	Final Budget	Actual	Variance positive (negative)
REVENUES:			
Property taxes	\$ 155,005	155,005	0
Excise taxes	16,000	22,750	6,750
Road assistance	12,732	12,732	0
Snowmobile grant	10	13,667	13,657
Miscellaneous	820	3,359	2,539
TOTAL REVENUES	\$ 184,567	207,513	22,946
EXPENDITURES:			
Administration	10,694	10,697	(3)
Clerical assistance	11,299	1,661	9,638
Fire protection	20,000	10,580	9,420
Roads and bridges	15,000	7,264	7,736
Roads and bridges major repairs	15,000	10,671	4,329
Solid waste removal	28,000	21,543	6,457
Supervisors/Road commissioners	26,524	0	26,524
Snow removal	70,000	67,019	2,981
Dispatch center fee	6,500	6,556	(56)
Washington Hancock Community Agency	1,000	0	1,000
BMV maintenance	0	6,289	(6,289)
Snowmobile grant	0	13,667	(13,667)
Operating costs and other	14,550	8,994	5,556
Environmental Clean Up reserve	500	500	0
Road reserve	3,000	0	3,000
E-911 reserve	2,500	0	2,500
TOTAL EXPENDITURES	\$ 224,567	165,441	59,126
Excess (deficiency) of revenues over (under) expenditures	(40,000)	42,072	82,072
Other financing sources (uses):			
Budgeted use of fund balance	40,000	0	(40,000)
Net change in fund balance		42,072	42,072
Fund balance, beginning of year		289,965	
Fund balance, end of year		\$ 332,037	

Kennebec County Unorganized Territory

2010 Resident Population Census



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

KENNEBEC COUNTY

County Office

125 State Street
Augusta 04330
Website: www.kennebeccounty.org
Email: bgdevlin@kennebeccounty-me.gov

Phone: 622-0971 Fax: 623-4083

Commissioners

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

Phone: 622-9053

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

Phone: 582-1844

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

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

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

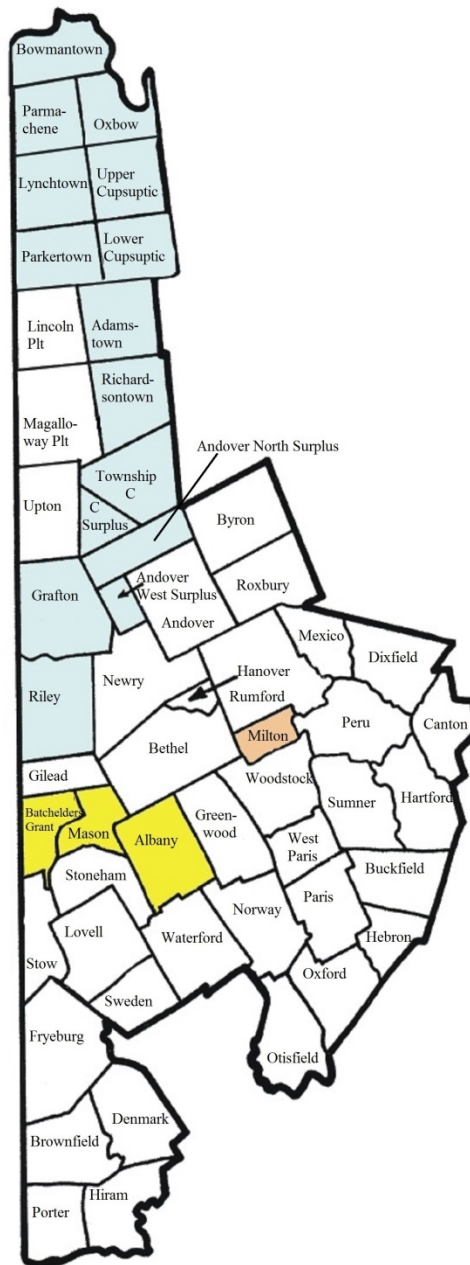
**UNORGANIZED TERRITORY
KENNEBEC COUNTY
(Unity Township)**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:				
Property Taxes	\$ 4,125	4,125	4,125	0
Excise Taxes	8,500	8,500	8,733	233
Intergovernmental revenue:				
Department of Transportation	2,064	2,064	2,064	0
Miscellaneous revenue	0	0	0	0
TOTAL REVENUES	\$ 14,689	14,689	14,922	233
EXPENDITURES:				
Current:				
Fire department	\$ 2,000	2,000	6,264	(4,264)
Snow removal	8,000	8,000	7,500	500
E911	247	247	185	62
Waste disposal	4,500	4,500	4,200	300
Administration	852	852	852	0
Audit	1,300	1,300	1,100	200
Miscellaneous/contingency	1,000	1,000	0	1,000
TOTAL EXPENDITURES	17,899	17,899	20,101	(2,202)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)				
	\$ (3,210)	(3,210)	(5,179)	(1,969)
OTHER FINANCING SOURCES (USES)				
Interest income	0	0	202	202
Utilization of undesignated fund balance	3,210	3,210	0	(3,210)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 3,210	3,210	202	6,622
NET CHANGE IN FUND BALANCES	\$ 0	0	(4,977)	(8,591)
FUND BALANCE - JULY 1		\$	57,828	
FUND BALANCE - JUNE 30		\$	52,851	

Oxford County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Oxford:															
Milton	128	123	143	9	4	19	17	6	9	89	113	49	61	12	11
North	11	17	24	0	2	1	0	0	0	16	22	12	12	242	313
South	455	515	579	26	24	75	68	28	21	386	466	234	251	229	192
	594	655	746	35	30	95	85	34	30	491	601	295	324	483	516

OXFORD COUNTY

County Office

26 Western Avenue, PO Box 179
South Paris, ME 04281
Website: www.oxfordcounty.org
Email: scole@oxfordcounty.org

Phone: 743-6359 Fax: 743-1545

Commissioners

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

Phone: 592-2554 Fax: 743-1545

David Duguay – District 2
(District includes Milton & North Oxford)
125 Swift River Road
Byron, ME 04275

Phone: 369-0354 Fax: 743-1545

Caldwell Jackson – District 3
(District includes Albany)
266 Hebron Road
Oxford, ME 04270

Phone: 539-2325 Fax: 743-1545

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
743-9554x111 743-1510
743-6350 743-1545

Register of Deeds:

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

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

Judge of Probate: Dana C. Hanley, Esq.

743-4297 743-4255

Register of Probate: Jennifer Dilworth

743-6671 743-4255

EMA Director: Allyson Hill

743-6336 743-7346

District Attorney: Norman Croteau, Esq.

743-8282 743-1511

Animal Control Contacts:

Oxford County Regional Communications Center
Ozzie Hart, Animal Control Officer

743-9554
357-2818

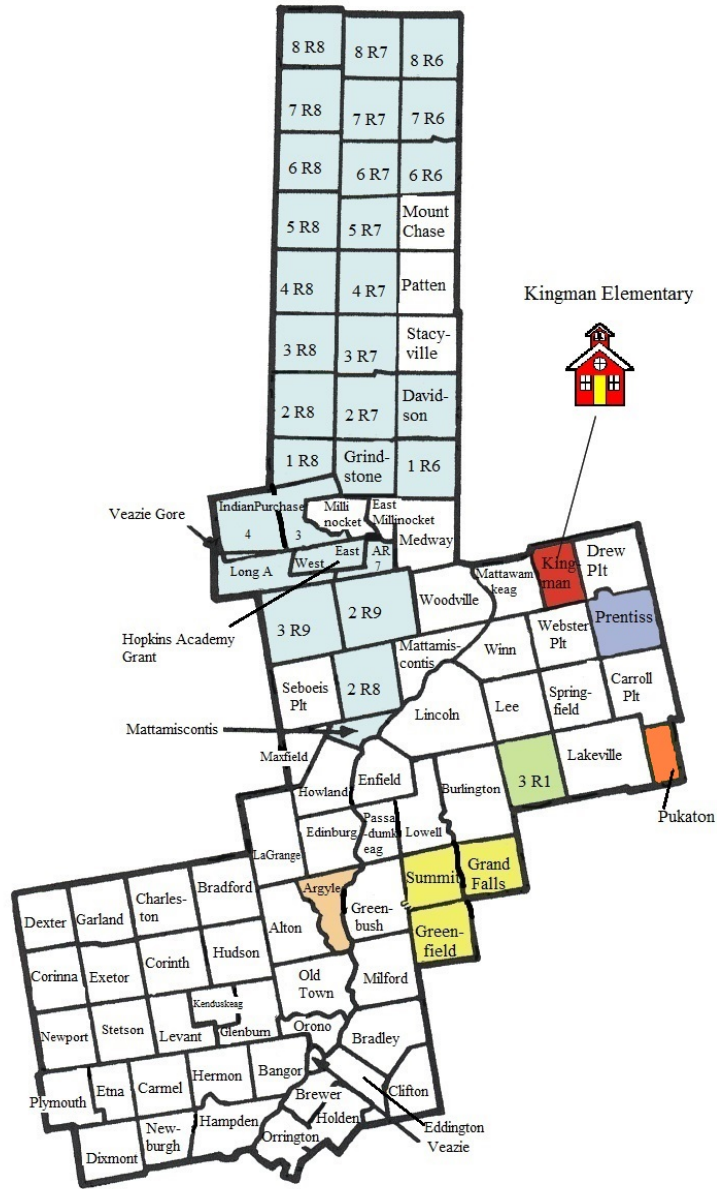
**UNORGANIZED TERRITORY
OXFORD COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2012**

	Original Budget	Budget	Actual	Variance Positive (Negative)
REVENUES:				
Taxes:				
Property taxes	\$ 762,168	762,168	762,168	0
Excise taxes	100,000	100,000	138,389	38,389
Intergovernmental revenues:				
Local road assistance	60,396	60,396	60,396	0
Snowmobile reimbursement	400	400	371	(29)
FEMA	0	98,441	98,441	98,441
Forest	0	0	28,086	28,086
Interest revenue	0	0	285	285
Miscellaneous revenue	4,000	4,000	5,496	1,496
TOTAL REVENUES	\$ 926,964	1,025,405	1,093,632	166,668
EXPENDITURES:				
General government	\$ 49,741	49,741	49,117	624
Public safety	144,373	144,373	109,810	34,563
Public works	423,850	522,291	609,973	(87,682)
Solid waste	74,000	74,000	74,549	(549)
Unclassified	235,000	235,000	262,903	(27,903)
TOTAL EXPENDITURES	\$ 926,964	1,025,405	1,106,352	(80,947)
NET CHANGE IN FUND BALANCE	\$ 0	0	(12,720)	(12,720)
FUND BALANCE - JULY 1			\$ 66,237	
FUND BALANCE - JUNE 30			\$ 53,517	
Utilization of unassigned fund balance	\$ 0	0	0	0

Penobscot County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information	Penobscot County Unorganized Territory																
	Population			Children						Adult				Homes			
	1990	2000	2010	0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal			
			2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010			
Penobscot																	
Argyle	202	253	277	13	21	43	27	10	10	187	219	110	120	14	19		
East Central**	279	324	343	18	23	53	49	21	12	232	259	142	140	149	164		
Kingman	246	213	174	7	7	17	10	12	8	177	149	99	82	15	22		
North	403	443	463	11	6	43	25	14	14	375	418	219	226	818	844		
Prentiss*	245	214	214	16	10	28	20	11	7	159	177	91	95	22	83		
Pukaton	0	0	5	0	0	0	3	0	0	0	2	0	1	28	37		
Twombly	N/A	2	0	0	0	0	0	0	0	2	0	2	0	9	10		
	1,375	1,449	1,471	65	67	184	134	68	51	1,132	1,224	663	664	1,055	1,179		

*Prentiss deorganized June, 1990
 **Greenfield deorganized July, 1993 and population added to East Central (2000 census)
 ***Pukaton (FKA Whitney Twp, T5 R1 NBPP renamed in 1996)

PENOBSCOT COUNTY

County Office

97 Hammond Street
Bangor, ME 04401-4998
Email: bcollins@penobscot-county.net

Phone: 942-8535 Fax: 945-6027

Commissioners-

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

Phone: 942-0076 Fax: 945-6027

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

Phone: 884-8383 Fax: 884-7086

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

Phone: 745-8151 Fax: 945-6027

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

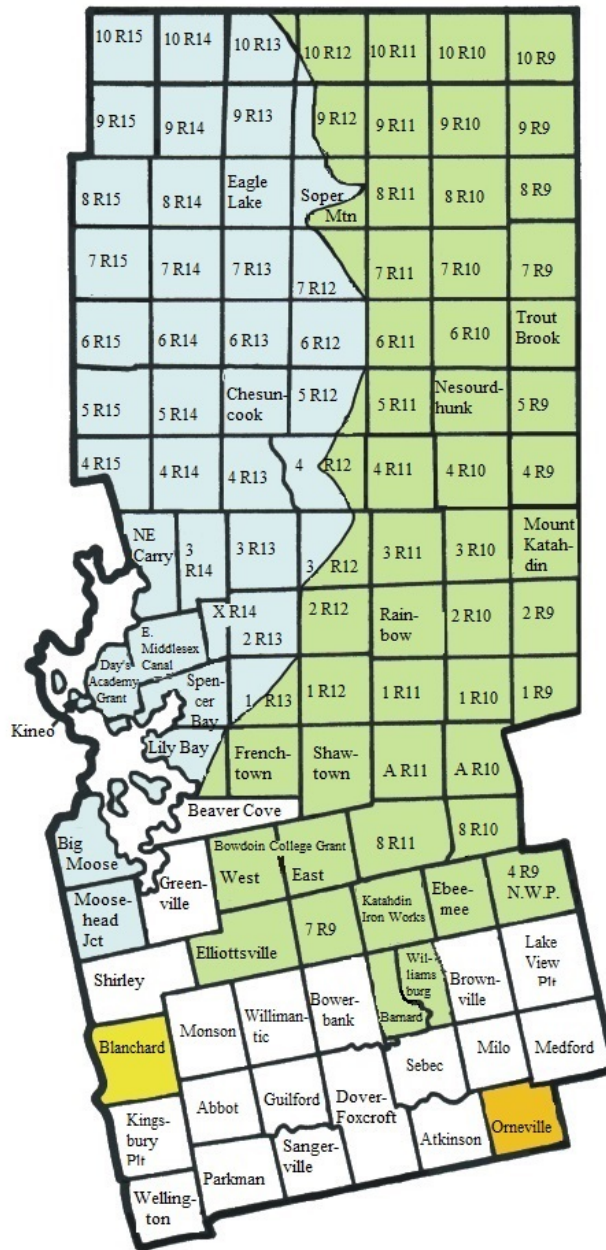
**UNORGANIZED TERRITORY
PENOBSCOT COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GOVERNMENTAL FUNDS - FOR THE YEAR ENDED JUNE 30,2012**

		Balances		Final	Actual	Variance
		Original	forward	Adjusted		Positive
REVENUES		Budget	and Reserves	Budget		(Negative)
Property taxes	\$	931,781	0	\$ 931,781	\$ 931,781	\$ 0
Excise taxes		158,000	0	158,000	188,716	30,716
Intergovernmental revenue:						0
Local road assistance		90,000	23,168	113,168	113,168	0
Solid waste/snowplowing		10,670	0	10,670	25,489	14,819
Fire/rescue reimbursements		1,500	0	1,500	4,356	2,856
Snow removal performance bonds		5,000	1,695	6,695	6,695	0
Road salt/sand reimbursement		42,811	0	42,811	57,897	15,086
PERC reimbursement		20,000	0	20,000	24,287	4,287
Investment income		8,000	1,218	9,218	2,402	(6,816)
Other revenue		0	864	864	14,816	13,952
TOTAL REVENUE	\$	<u>1,267,762</u>	<u>26,945</u>	<u>1,294,707</u>	<u>1,369,607</u>	<u>74,900</u>
EXPENDITURES - Current						
Administration	\$	68,298	0	68,298	68,323	(25)
Audit/bank charges/fees		3,000	0	3,000	2,700	300
Polling places		3,000	0	3,000	1,403	1,597
Ambulance services		21,000	0	21,000	20,301	699
Animal control		4,500	0	4,500	3,693	807
E-911 addressing		0	49,652	49,652	7,820	41,832
Fire protection		70,660	0	70,660	63,335	7,325
Solid waste		231,725	0	231,725	185,912	45,813
Snow removal		783,151	0	783,151	733,548	49,603
Snow removal bond		0	31,411	31,411	0	31,411
Roads and bridges		106,150	0	106,150	93,662	12,488
Snowmobile trails		1,500	0	1,500	1,500	0
Cemeteries		21,200	0	21,200	20,900	300
Contingency		0	46,042	46,042	21,042	25,000
FEMA		0	0	0	8,661	(8,661)
Capital outlay:						
Sand/salt capital		0	137,477	137,477	0	137,477
Sand/salt maintenance		10,080	0	10,080	4,815	5,265
Road overlay		106,000	78,608	184,608	38,272	146,336
Bridge maintenance		0	94,286	94,286	0	94,286
Road projects		0	244,955	244,955	23,501	221,454
Vehicle replacement escrow		4,000	8,028	12,028	0	12,028
URIP escrow		0	23,168	23,168	113,168	(90,000)
TOTAL EXPENDITURES	\$	<u>1,434,264</u>	<u>\$ 713,627</u>	<u>\$ 2,147,891</u>	<u>\$ 1,412,556</u>	<u>\$ 735,335</u>
Excess of revenues over (under expenditures)		(166,502)	(686,682)	(853,184)	(42,949)	(660,435)
FUND BALANCES - JULY 1					<u>\$ 964,487</u>	
FUND BALANCES - JUNE 30					<u>\$ 921,538</u>	

Piscataquis County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Piscataquis															
*Blanchard	78	83	98	2	1	7	8	8	1	66	88	53	46	95	93
Northeast	218	347	273	16	3	37	16	18	10	276	244	177	140	1,037	1,188
Northwest	141	159	147	6	2	19	7	3	6	131	132	62	81	895	952
Southeast	247	254	253	6	14	39	18	13	5	196	216	118	113	199	220
	384	843	771	30	20	102	49	42	22	669	680	410	380	2,226	2,453
*Blanchard deorganized in 1985															

PISCATAQUIS COUNTY

County Office

163 East Main Street
Dover-Foxcroft, ME 04426
Email: countymanager@piscataquis.us

Phone: 564-2161 Fax: 564-3022

Commissioners

Eric P. Ward – District 1
*(District includes Blanchard, part of
Elliottsville and NW Piscataquis)*
PO Box 194
Greenville Junction, ME 04442

Cell: 280-0291 Fax: 564-3022

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

Phone: 564-0820 Fax: 564-3022

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

Phone: 943-7746 Fax: 943-5626

County Manager: Marilyn Tourtelotte Phone: 564-2161 Fax: 564-3022
Sheriff: John J. Goggin 564-3304 564-2315
Treasurer: Gail E. Lynch 564-2161 564-3022
Finance Director: Phyllis Lyford 564-2161 564-3022
Register of Deeds: Linda M. Smith 564-2411 564-7708
Judge of Probate: James R. Austin, Esq. 564-2431 564-2431
Register of Probate: Donna Peterson 564-2431 564-2431
EMA Director: Thomas Capraro 564-8660 564-7475
Road Coordinator: Tracy Lord 564-2161 564-3022
District Attorney: R. Christopher Almy, Esq. 564-2181 564-6503
E911 Addressing: Todd Lyford 343-1222

Animal Control Contacts:

 Sheriff's Department - Non-emergency number 564-3304
 Joseph Guyott, Animal Control Officer 564-2187
 Cell: 343-2267

**UNORGANIZED TERRITORY
PISCATAQUIS COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND YEAR ENDED JUNE 30, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Taxes assessed	\$ 966,856	966,856	0
Excise taxes	140,000	127,289	(12,711)
Intergovernmental revenues:			
Local road assistance	81,000	81,792	792
Federal and state grants	25,000	47,763	22,763
Interest income	11,370	2,941	(8,429)
Dump recycling	10,500	6,970	(3,530)
Miscellaneous revenues	3,200	3,553	353
TOTAL REVENUES	<u>\$ 1,237,926</u>	<u>1,237,164</u>	<u>(762)</u>
EXPENDITURES:			
Current:			
Administration	\$ 87,338	76,747	10,591
Advertising	1,250	287	963
Ambulance	12,500	11,500	1,000
Animal control	5,500	5,418	82
Attorney fees	10,000	2,005	7,995
Auditing	3,000	2,950	50
Cemeteries	7,600	6,373	1,227
Dumps	280,800	229,394	51,406
Elections	1,150	428	722
Fire protection	99,400	90,701	8,699
Road maintenance	20,450	17,918	2,532
Snowmobile trails	5,000	5,000	0
Street lights	750	1,258	(508)
Summer maintenance	198,500	199,268	(768)
Winter maintenance	535,500	466,669	68,831
Capital outlay	234,188	202,577	31,611
TOTAL EXPENDITURES	<u>\$ 1,502,926</u>	<u>1,318,493</u>	<u>184,433</u>
Net change in fund balance before unbudgeted items	<u>\$ (265,000)</u>	<u>(81,329)</u>	<u>183,671</u>
Reconciliation of budgetary to GAAP basis:			
Reserve fund activity		<u>9,768</u>	
Net change in fund balance		(71,561)	
FUND BALANCE - BEGINNING		\$ 1,294,498	
FUND BALANCE, ENDING		<u>\$ 1,222,937</u>	

SOMERSET COUNTY

County Office

41 Court Street
Skowhegan, ME 04976
Website: www.somersetcounty-me.org
Email: somerset@somersetcounty-me.org

Phone: 474-9861 Fax: 474-7405

Commissioners

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

Phone: 615-7333 Fax: 474-7405

Robert Dunphy – District 2
(District includes Lexington Twp)
201 Kennebec River Road
Embden, ME 04958

Phone: 635-2593 Fax: 474-7405

Robin Frost – District 3
(District contains no Unorganized Territory)
PO Box 105
Palmyra, ME 04965

Phone: 341-4397 Fax: 474-7405

Lynda N. Quinn – District 4
(District contains no Unorganized Territory)
PO Box 36
Skowhegan, ME 04976

Phone: 473-3039 Fax: 474-7405

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

Phone: 663-2258 Fax: 474-7405

County Administrator: Dawn DiBlasi Phone: 474-9861 Fax: 474-7405

Deputy County Administrator: Lori Costa Phone: 474-1812 Fax: 474-7405

Sheriff: Barry A. DeLong 474-9591 858-4705

Treasurer: Tracey H. Rotondi 474-5776 858-4707

Finance Director: Earla Haggerty 474-1842 474-7405

Register of Deeds: Diane M. Godin 474-1831 474-2793

Judge of Probate: John Alsop, Esq. 474-1824 474-4235

Register of Probate: Victoria Hatch 474-3322 474-4235

EMA Director: Michael Smith 474-6788 474-0879

District Attorney: Meagan Maloney, Esq. 474-2423 474-7407

Unorganized Territory: Dave Spencer 858-9589 858-4707

Animal Control Contacts:

Sheriff's Dept (800) 452-1933

- Non-emergency number 474-9591

Jason Gayne, Animal Control Officer 399-9106

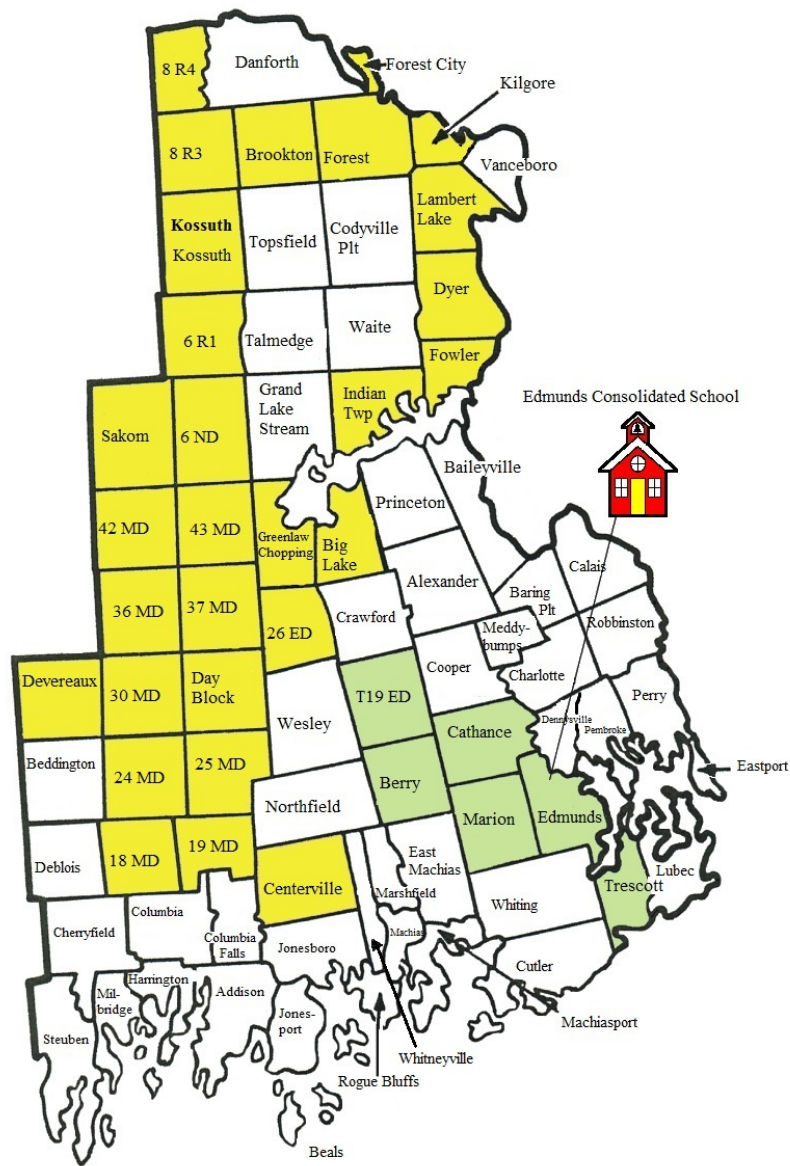
**UNORGANIZED TERRITORY
SOMERSET COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2012**

REVENUES	Original Budget	Final Budget	Actual	Variance Positive (Neg)
State of Maine assessment	\$ 1,140,379	1,140,379	1,140,379	0
Excise Taxes	125,000	125,000	134,211	9,211
Intergovernmental revenue:				0
Roads	74,288	74,288	69,768	(4,520)
Dept of Interior	0	0	12,651	12,651
Carrabassett Valley	9,111	9,111	9,111	0
Snowmobiles - townships	2,500	2,500	1,576	(924)
Charges for services	4,500	4,500	977	(3,523)
Investment income	5,000	5,000	0	(5,000)
Other revenue	21,133	21,133	23,986	2,853
TOTAL REVENUES	\$ 1,381,911	1,381,911	1,392,659	10,748
EXPENDITURES				
Roads and bridges	222,269	222,269	176,143	46,126
Snow removal	377,591	377,591	396,571	(18,980)
Dumps	210,500	210,500	191,320	19,180
Fire protection	124,700	124,700	123,089	1,611
Cemeteries	7,100	7,100	7,789	(689)
Ambulance services	28,150	28,150	42,387	(14,237)
Street lights	5,500	5,500	4,249	1,251
Snowmobile trails	13,857	13,857	13,857	0
Polling places	1,900	1,900	225	1,675
Community building - Rockwood	9,750	9,750	17,423	(7,673)
Program services/donations	7,800	7,800	7,500	300
Animal control	4,000	4,000	2,255	1,745
E911	58,059	58,059	49,944	8,115
Administration	68,607	68,607	55,600	13,007
Total expenditures	\$ 1,139,783	1,139,783	1,088,352	51,431
Excess of revenues over (under) expenditures	242,128	242,128	304,307	(40,683)
OTHER FINANCING SOURCES (USES)				
Transfers out:				
Roads	(325,000)	(325,000)	(325,000)	0
Fire stations/community building	(7,000)	(7,000)	(7,000)	0
Total other financing sources (uses)	\$ (332,000)	(332,000)	(332,000)	0
NET CHANGE IN FUND BALANCES	(89,872)	(89,872)	(27,693)	(40,683)
FUND BALANCE-JULY 1			\$ 217,042	
FUND BALANCE-June 30			\$ 189,349	

Washington County Unorganized Territory

2010 Resident Population Census



U.S. Census Bureau Information				Children						Adult		Homes			
	Population			0 to 4 yrs		5 to 14 yrs		15 to 17 yrs		18 yrs and older		Year Round		Seasonal	
	1990	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010	2000	2010
Washington:															
East Central*	661	768	728	41	39	113	73	36	33	578	583	367	321	242	247
North**	496	547	499	27	23	70	47	25	28	425	401	268	223	776	811
Centerville***	30	26	N/A	3	N/A	3	N/A	0	N/A	20	N/A	19	N/A	5	N/A
	1,157	1,341	1,227	71	62	186	120	61	61	1,023	984	654	544	1,023	1,058
*Cathance Township (FKA Township 14) deorganized in April, 1986 and population added to East Central															
**Big Lake Township (FKA Township 21) deorganized in April, 1983 and population added to North															
***Centerville deorganized July 1, 2004 and population added to North															

WASHINGTON COUNTY

County Office

85 Court Street, PO Box 297
Machias, ME 04654
Website: www.washingtoncountymaine.com
Email: manager@washingtoncountymaine.com

	Phone:	255-3127	Fax:	255-3313
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Commissioners

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

	Phone:	424-2178	Fax:	255-3313
--	--------	----------	------	----------

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

	Phone:	497-2178	Fax:	255-3313
--	--------	----------	------	----------

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

	Phone:	853-4614	Fax:	853-9584
--	--------	----------	------	----------

County Manager: Betsy Fitzgerald	Phone:	255-3127	Fax:	255-3313
Sheriff: Donald G. Smith		255-4422		255-3641
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.		255-3800		255-3999
Registrar of Probate: Carlene M. Holmes		255-6591		255-3999
EMA Director: Michael Hinerman		255-3931		255-8636
District Attorney: Carletta M. Bassano, Esq.		255-4425		255-6423
Unorganized Territory Supervisor: Dean Preston Email: ut@washingtoncountymaine.com		255-8919		255-3572
Shellfish Warden: Brian Brodie		255-8919		255-3572
Sunrise Economic Council, TIF Administrator: Ken Daye Email: tifadmin@sunrisecounty.org		255-0983 x 11		255-4987
Animal Control Contacts: Sheriff's Department		255-4422		
Brian Brodie, Animal Control Officer		255-8919		255-3572

**UNORGANIZED TERRITORY
WASHINGTON COUNTY**

GENERAL FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED JUNE 30, 2012

REVENUES	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget- Positive (neg)
Property taxes	\$ 808,442.00	808,442.00	808,806.20	364.20
Excise taxes	195,702.00	195,702.00	182,740.86	(12,961.14)
Intergovernmental revenue	103,985.00	103,985.00	124,741.99	20,756.99
TIF - Stetson Mountain	0.00	1,377,096.78	1,377,817.95	721.17
Investment income	0.00	0.00	14,424.25	14,424.25
Other revenues	13,000.00	13,000.00	9,703.99	(3,296.01)
Total Revenues	\$ 1,121,129.00	2,498,225.78	2,518,235.24	20,009.46
EXPENDITURES				
Roads and bridges	\$ 311,581.00	311,581.00	321,007.96	(9,426.96)
Snow removal	432,987.00	432,987.00	430,687.91	2,299.09
Rubbish removal	117,842.00	117,842.00	124,518.93	(6,676.93)
Fire and ambulance	68,543.00	68,543.00	75,790.19	(7,247.19)
Animal control officer	8,736.00	8,736.00	6,250.18	2,485.82
Cemeteries	5,500.00	5,500.00	5,438.07	61.93
Street lights	830.00	830.00	632.27	197.73
Third party requests	12,500.00	12,500.00	12,500.00	0.00
Community projects	3,400.00	3,400.00	3,400.00	0.00
Shellfish conservations	17,736.00	17,736.00	13,739.33	3,996.67
Administration	40,174.00	40,174.00	29,728.00	10,446.00
Election services	3,050.00	3,050.00	3,423.31	(373.31)
Equipment operation	9,250.00	9,250.00	13,302.77	(4,052.77)
E-911	5,000.00	5,000.00	4,926.48	73.52
TIF Funds management expense			55,000.00	(55,000.00)
TIF Revolving loan fund			24,999.67	(24,999.67)
TIF Capital project			171,295.33	(171,295.33)
TIF Grant Nature Based			4,000.00	(4,000.00)
TIF Grant Economic Dev. Plan			40,000.00	(40,000.00)
LURC project			949.43	(949.43)
TIF - Stetson Mountain		1,377,096.78	826,258.07	550,838.71
Total Expenditures	\$ 1,037,129.00	2,414,225.78	2,167,847.90	246,377.88
Excess (deficiency) of revenues over (under) expenditures	84,000.00	84,000.00	350,387.34	266,387.34
OTHER FINANCING SOURCES (USES)				
Operating transfers in	15,000.00	15,000.00	134,000.00	119,000.00
Operating transfers out	(119,000.00)	(119,000.00)	(107,892.00)	11,108.00
Total other financing sources	(104,000.00)	(104,000.00)	26,108.00	130,108.00
Net changes in fund balances	\$ (20,000.00)	(20,000.00)	376,495.34	396,495.34
Fund balances - beginning			\$ 1,041,850.62	
Fund balances - ending			\$ 1,418,345.96	

**UNORGANIZED
TERRITORY
EDUCATION AND
SERVICES FUND
AUDIT
REPORT***

**For a complete Copy of the Unorganized Territory Education and Services Fund
Audit Report, please go to maine.gov/audit/reports*



*Proven Expertise
and Integrity*

INDEPENDENT AUDITORS' REPORT

May 9, 2013

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

We have audited the accompanying financial statements of the governmental activities and each major fund of the State of Maine Unorganized Territory Education and Services Fund, as of and for the year ended June 30, 2012, which collectively comprise the State of Maine Unorganized Territory Education and Services Fund's basic financial statements 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described in the notes to the 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 Service Fund is a fund of the State of Maine. Certain disclosures relevant to both the State of Maine and the State of Maine Unorganized Territory Education and Services Fund are omitted herein and have been disclosed in the State of Maine's basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the State of Maine Unorganized Territory Education and Services Fund as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

3 Old Orchard Road, Buxton,
Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207)
929-4609 www.rhrsmith.com

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2013 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 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 9 and 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

RHR Smith & Company

Certified Public Accountants

STATEMENT C

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2012

	Governmental Funds
	General Fund
ASSETS	
Receivables (net of allowance for uncollectibles):	
Taxes receivable - current year	\$ 411,845
Taxes receivable - prior years	150,433
Tax liens	14,690
Due from other governments	118,973
Other	-
Due from State of Maine Treasury	7,927,817
TOTAL ASSETS	8,623,758
LIABILITIES	
Accounts payable	\$ 1,291,663
Accrued wages	136,852
Taxes paid in advance/overpaid taxes	73,945
Deferred tax revenue	524,236
TOTAL LIABILITIES	2,026,696
FUND BALANCES	
Nonspendable	170,301
Restricted	-
Committed	2,000,000
Assigned	-
Unassigned	4,426,761
TOTAL FUND BALANCES	6,597,062
TOTAL LIABILITIES AND FUND BALANCES	\$ 8,623,758

SCHEDULE 1

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

BUDGETARY COMPARISON SCHEDULE - BUDGETARY (GAAP) BASIS
BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	\$ 26,040,608	\$ 26,040,608	\$ 26,024,029	\$ (16,579)
Intergovernmental revenues	489,508	489,508	455,625	(33,883)
Charges for services	193,000	193,000	118,973	(74,027)
Miscellaneous revenue	162,854	162,854	305,938	143,084
TOTAL REVENUES	<u>26,885,970</u>	<u>26,885,970</u>	<u>26,904,565</u>	<u>18,595</u>
EXPENDITURES				
Education	12,229,974	12,229,974	10,285,682	1,944,292
County reimbursements for services	6,527,993	6,527,993	6,527,993	0
Departmental	1,727,339	1,727,339	1,633,415	93,924
County tax	5,107,450	5,107,450	5,107,450	0
Tax increment financing	3,076,484	3,076,484	3,076,484	0
Overlay	307,685	307,685	-	307,685
TOTAL EXPENDITURES	<u>28,976,925</u>	<u>28,976,925</u>	<u>26,631,024</u>	<u>2,345,901</u>
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	(2,090,955)	(2,090,955)	273,541	2,364,496
FUND BALANCE - JULY 1, RESTATED			6,323,521	
FUND BALANCE - JUNE 30			<u>\$ 6,597,062</u>	

SCHEDULE B

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED JUNE 30, 2012

	2012			Variance Positive (Negative)	2011
	Original Budget	Final Budget	Actual		Actual
Revenues:					
Taxes:					
Property taxes	\$ 26,040,608	\$ 26,040,608	\$ 26,051,141	\$ 10,533	\$ 26,193,593
Change in deferred property taxes	-	-	(27,112)	(27,112)	(96,334)
Total taxes	<u>26,040,608</u>	<u>26,040,608</u>	<u>26,024,029</u>	<u>(16,579)</u>	<u>26,097,259</u>
Intergovernmental:					
On-behalf payments-teacher retirement	218,508	218,508	155,993	(62,515)	197,575
Homestead reimbursement	96,000	96,000	90,954	(5,046)	96,318
State Revenue Sharing	175,000	175,000	208,678	33,678	188,000
Total intergovernmental	<u>489,508</u>	<u>489,508</u>	<u>455,625</u>	<u>(33,883)</u>	<u>481,893</u>
Charges for services:					
Educational tuition/transportation	193,000	193,000	118,973	(74,027)	101,622
Total charges for services	<u>193,000</u>	<u>193,000</u>	<u>118,973</u>	<u>(74,027)</u>	<u>101,622</u>
Other:					
Miscellaneous	105,000	105,000	90,165	(14,835)	55,047
Sale of assets	-	-	-	-	101,427
Interest on taxes	-	-	158,858	158,858	1,928
Education- trust	57,854	57,854	56,915	(939)	57,854
Total other	<u>162,854</u>	<u>162,854</u>	<u>305,938</u>	<u>143,084</u>	<u>216,256</u>
Total revenues	<u>26,885,970</u>	<u>26,885,970</u>	<u>26,904,565</u>	<u>18,595</u>	<u>26,897,030</u>

SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED JUNE 30, 2012

	2012			Variance Positive (Negative)	2011
	Original Budget	Final Budget	Actual		Actual
Expenditures:					
Education:					
General operations	7,753,255	7,753,255	6,889,863	863,392	7,456,110
Salaries and benefits	220,864	220,864	2,014,960	205,904	2,053,234
professional services	1,457,727	1,457,727	855,995	601,732	1,342,453
Travel expenses	42,741	42,741	29,363	13,378	42,161
Vehicle operation	153,632	153,632	161,633	(8,001)	157,556
Utility services	46,152	46,152	37,063	9,089	54,738
Rents	2,915	2,915	7,834	(4,919)	3,294
Repairs	19,448	19,448	23,624	(4,176)	18,463
Insurance	21,521	21,521	21,655	(134)	21,521
Fuel	53,382	53,382	50,010	3,372	55,638
Supplies	44,481	44,481	15,297	29,184	38,274
Transportation	-	-	-	-	150,755
Technology	30,760	30,760	15,297	15,463	-
Capital improvements-general	158,100	158,100	-	158,100	7,345
Teacher retirement	218,508	218,508	155,994	62,514	197,575
Other	6,488	6,488	7,094	(606)	20,451
Total education	10,229,974	10,229,974	10,285,682	1,944,292	11,619,568

SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED JUNE 30, 2012

	2012			Variance Positive (Negative)	2011
	Original Budget	Final Budget	Actual		Actual
Expenditures, continued:					
County reimbursements for services:					
Aroostook	953,164	953,164	953,164	-	933,290
Franklin	806,073	806,073	806,073	-	600,521
Hancock	155,005	155,005	155,005	-	158,542
Kennebec	4,125	4,125	4,125	-	933
Oxford	762,168	762,168	762,168	-	494,827
Penobscot	931,781	931,781	931,781	-	904,838
Piscataquis	966,856	966,856	966,856	-	1,033,573
Somerset	1,140,379	1,140,379	1,140,379	-	911,530
Washington	808,442	808,442	808,442	-	782,970
Total county reimbursements for services	<u>6,527,993</u>	<u>6,527,993</u>	<u>6,527,993</u>	<u>-</u>	<u>5,821,024</u>
Departmental:					
Fiscal Administrator	188,502	188,502	153,627	34,875	163,960
Assessments	837,923	837,923	846,085	(8,162)	853,754
Forest fire service	95,385	95,385	70,122	25,263	53,793
General assistance	58,000	58,000	19,503	38,497	52,339
Passamaquoddy	13,373	13,373	9,922	3,451	11,027
Land Use Regulation Commission	534,156	534,156	534,156	-	525,931
Total departmental	<u>1,727,339</u>	<u>1,727,339</u>	<u>1,633,415</u>	<u>93,924</u>	<u>1,660,804</u>

SCHEDULE B (CONTINUED)

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED JUNE 30, 2012

	2012			Variance Positive (Negative)	2011
	Original Budget	Final Budget	Actual		Actual
Expenditures, continued:					
Unclassified:					
County tax	5,107,450	5,107,450	5,107,450	-	4,587,791
Tax Incremental financing	3,076,484	3,076,484	3,076,484	-	2,334,253
Overlay	307,685	307,685	-	307,685	-
Total unclassified	<u>8,491,619</u>	<u>8,491,619</u>	<u>8,183,934</u>	<u>307,685</u>	<u>6,922,044</u>
Total expenditures	<u>28,976,925</u>	<u>28,976,925</u>	<u>26,631,024</u>	<u>2,345,901</u>	<u>26,023,440</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,090,955)</u>	<u>(2,090,955)</u>	<u>273,541</u>	<u>2,364,496</u>	<u>873,590</u>
Other financing sources (uses):					
Budgeted use of surplus-cost compone	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(2,090,955)</u>	<u>(2,090,955)</u>	<u>273,541</u>	<u>2,364,496</u>	<u>873,590</u>
Fund balance, July 1, Restated			<u>6,323,521</u>		<u>5,449,931</u>
Fund balance, June 30			<u>\$ 6,597,062</u>		<u>\$ 6,323,521</u>

SCHEDULE A

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

COMPARATIVE BALANCE SHEETS - GENERAL FUND

JUNE 30, 2012

	<u>2012</u>	<u>2011 (Restated)</u>
ASSETS		
Receivables (net of allowance for uncollectible):		
Taxes receivable - current year	411,845	413,716
Taxes receivable - prior years	150,433	126,064
Tax liens	14,690	11,618
Due from other governments	118,973	88,699
Other	-	60,160
Due from State of Maine Treasury	<u>7,927,817</u>	<u>6,714,646</u>
TOTAL ASSETS	<u>8,623,758</u>	<u>7,414,903</u>
LIABILITIES		
Accounts payable	1,291,663	387,661
Accrued wages	136,852	168,300
Taxes paid in advance/overpaid taxes	73,945	38,297
Deferred tax revenue	<u>524,236</u>	<u>497,124</u>
TOTAL LIABILITIES	<u>2,026,696</u>	<u>1,091,382</u>
FUND BALANCES		
Nonspendable	170,301	218,466
Restricted	-	-
Committed	2,000,000	2,000,000
Assigned	-	-
Unassigned	<u>4,426,761</u>	<u>4,105,055</u>
TOTAL FUND BALANCES	<u>6,597,062</u>	<u>6,323,521</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>8,623,758</u>	<u>7,414,903</u>

STATEMENT B

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

	Program Revenues			Net (Expense)
Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Revenue & changes in Net Assets Total Governmental Activities
Functions/Programs				
Governmental activities:				
Education	\$ 10,285,682	\$ 118,973	\$ -	\$ (10,166,709)
County reimbursements for services	6,527,993	-	-	(6,527,993)
Departmental	1,633,415	-	-	(1,633,415)
County tax	5,107,450	-	-	(5,107,450)
Tax increment financing	3,076,484	-	-	(3,076,484)
Overlay	-	-	-	-
Unallocated depreciation	165,731	-	-	(165,731)
Total government	26,796,755	118,973	-	(26,677,782)
General revenues:				
Property taxes, levied for general purposes				26,051,141
Intergovernmental revenues				455,625
Miscellaneous				305,938
Total general revenues				26,812,704
Change in net assets				134,922
NET ASSETS - JULY 1, RESTATED				8,616,970
NET ASSETS - JUNE 30				\$ 8,751,892

STATEMENT D

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
 CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2012

	Total Governmental Funds
Total Fund Balances	\$ <u>6,597,062</u>
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	524,236
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	<u>1,630,594</u>
 Net assets of governmental activities	 \$ <u><u>8,751,892</u></u>

STATEMENT E

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Governmental Funds
	General Fund
REVENUES	
Property taxes	\$ 26,024,029
Intergovernmental revenues	455,625
Charges for services	118,973
Miscellaneous revenues	305,938
TOTAL REVENUES	26,904,565
EXPENDITURES	
Current:	
Education	10,285,682
County reimbursements for services	6,527,993
Departmental	1,633,415
County tax	5,107,450
Tax increment financing	3,076,484
Overlay	-
TOTAL EXPENDITURES	26,631,024
NET CHANGE IN FUND BALANCES	273,541
FUND BALANCES - JULY 1, RESTATED	6,323,521
FUND BALANCES - JUNE 30	\$ 6,597,062

STATEMENT F

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

Net change in fund balances - total governmental funds (Statement E)	\$ <u>273,541</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:	
Taxes and liens receivable	<u>27,112</u>
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset purchases capitalized	-
Capital asset disposals	-
Depreciation expense	<u>(165,731)</u>
	<u>(165,731)</u>
 Change in net assets of governmental activities (Statement B)	 \$ <u><u>134,922</u></u>

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

SUMMARY SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES FOR THE
YEAR ENDED JUNE 30, 2012

FINDINGS - FINANCIAL STATEMENT AUDIT – CURRENT

CONTROL DEFICIENCIES

2012-1

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

APPENDICES

APPENDIX

First Regular Session of the 126th Legislature

Legislation that Passed with an Impact on the Unorganized Territory

An Act to Revise the Animal Welfare Laws104

An Act to Amend the Procedures Used to Identify and Select Appointees to the Maine Land Use Planning Commission and to Make other Technical Changes to the Agriculture, Conservation and Forestry Laws..... 104

Resolve, Authorizing the Department of Agriculture, Conservation and Forestry, Division of Parks and Public Lands to Convey Certain Lands and Enter Into Certain Leases with the Federal Government105

An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2014 and June 30, 2015 (partial).....105

An Act to Improve Wind Energy Development Permitting106

An Act to Change Document Filing and Copying Fees for County Registries of Deeds.....106

An Act Authorizing the Deorganization of the Town of Bancroft..... 107

An Act to Reapportion Districts of the State Senate, State House of Representatives and County Commissioners.....107

An Act to Clarify Tax Increment Financing107

An Act to Establish Municipal Cost Components for Unorganized Territory Services to be Rendered in Fiscal year 2013-14108

Resolve, Authorizing the State Tax Assessor to Convey the Interest of the State in Certain Real Estate in the Unorganized Territory.....108

FIRST REGULAR SESSION OF THE 126TH LEGISLATURE
Legislation that passed with an impact on the Unorganized Territory

Public Law 2013, Chapter 115

An Act To Revise the Animal Welfare Laws

Public Law 2013, chapter 115 makes several changes to the animal welfare laws. It includes small animals under the laws relating to animal shelters and animal control officers and provides guidelines for the disposition of small animals. Public Law 2013, chapter 115 permits applicants for licenses as animal shelters and boarding kennels to receive conditional licenses to be able to begin operations pending completion of the full licensing process. It provides standards to permit the humane trapping of animals by animal control officers and clarifies that humane trapping of domestic animals for population control or animal control is excluded from the crime of cruelty to animals. Public Law 2013, chapter 113 provides that laws relating to abandoned dogs apply to all abandoned animals excluding animals that are part of a population control program. It also adds dog licensing agents as license issuers and resolves a conflict regarding the distribution of licensing fees. Public Law 2013, chapter 115 changes the definition of "population control effort" by removing the provision of returning feral cats to the wild.

Public Law 2013, Chapter 256

An Act To Amend the Procedures Used To Identify and Select Appointees to the Maine Land Use Planning Commission and To Make Other Technical Changes to the Agriculture, Conservation and Forestry Laws

Public Law 2013, chapter 256 makes several changes to the statutes governing the Land Use Planning Commission.

1. It requires that certain information in annual reports to the Legislature be compiled from data from the previous fiscal year rather than from the previous calendar year, consistent with the State's budgeting process;
2. It clarifies that the Department of Agriculture, Conservation and Forestry, Division of Forestry regulates water crossings by land management roads in those portions of unorganized and deorganized areas of the State zoned by the Maine Land Use Planning Commission as protection districts and management districts;
3. It clarifies that appointments made by the boards of county commissioners will be reviewed according to the same process as applies to gubernatorial appointments and changes language regarding appointments made by the county commissioners and Governor to comport with language in the Constitution of Maine;
4. It makes corrections by updating the name of the Department of Agriculture, Conservation and Forestry to the enabling legislation of the Wells National Estuarine Research Reserve Management Authority and replacing the director of the former State Planning Office with the Director of the Maine Coastal Program as an ex officio nonvoting member of the board of directors.
5. It changes the process by which a board of county commissioners seeks and selects appointees to the Maine Land Use Planning Commission.

6. It provides that a person may not simultaneously serve as a county commissioner and a member of the Maine Land Use Planning Commission.
7. It clarifies that a vacancy in a seat on the Maine Land Use Planning Commission is filled by the same authority that appointed the member who vacated the seat.
8. Public Law 2013, chapter 256 also updates the filing of financial information for the Wells National Estuarine Research Reserve Management Authority.

Resolve, Chapter 56

Resolve, Authorizing the Department of Agriculture, Conservation and Forestry, Division of Parks and Public Lands to Convey Certain Lands and Enter into Certain Leases with the Federal Government

Resolve 2013, chapter 56 allows the Director of the Division of Parks and Public Lands within the Department of Agriculture, Conservation and Forestry to lease rights and lands within the Coburn Mountain public reserved lands in Upper Enchanted Township, Somerset County to the United States Government or the United States Customs and Border Protection to maintain, operate, expand, modernize and improve existing public safety communications facilities. It also allows the director to sell 2 parcels of land in Dover-Foxcroft, Piscataquis County to an abutter, Dead River Company, to resolve a boundary issue. Resolve 2013, chapter 56 also allows the director to sell a parcel of land in Dover-Foxcroft, Piscataquis County to an abutter, McKusick Petroleum Company, to resolve a boundary issue. It also allows the director to sell parcels of land in Adamstown Township, Oxford County to the West Richardson Pond Public Lot Association. Resolve 2013, chapter 56 requires the Director of the Division of Parks and Public Lands within the Department of Agriculture, Conservation and Forestry to obtain at least 2 appraisals to establish the fair market value of the 10 camp lots on West Richardson Pond that may be conveyed to the West Richardson Pond Public Lot Association pursuant to the resolve. It also directs the director to ensure continued public access to West Richardson Pond by retaining state ownership of a specific lot in the Richardson Pond cottage lot subdivision.

Public Law, Chapter 368

An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2014 and June 30, 2015

Public Law 2013, chapter 368 does the following.

PART K changes the reimbursement under the Business Equipment Tax Reimbursement (BETR) program and establishes a task force to review options for transitioning business equipment from the BETR program to the Business Equipment Tax Exemption (BETE) program.

PART L provides for Maine residents with a specified Maine adjusted gross income a refundable property tax fairness credit against state income taxes and terminates the Circuitbreaker Program and municipal property tax assistance programs.

PART M increases the tax on sales of prepared food, lodging and liquor sold in bars and restaurants and similar licensed establishments to 8% and the general sales tax to 5.5% from October 1, 2013 to June 30, 2015 and specifies the percentage transferred to the Tourism Marketing Promotion Fund during this period.

PART N provides that the sales tax applies to the sale of products transferred electronically in this State if the product would be subject to the sales tax if sold in a non-digital physical form.

PART YYYY requires that legal notices appearing in a newspaper also appear on any publicly accessible website that the newspaper maintain and prohibits a newspaper from charging an executive branch agency a rate for publishing legal notices that is greater than the rate the newspaper charges the Legislature

Public Law 2013, chapter 368 was enacted as an emergency measure effective June 26, 2013.

Public Law, Chapter 325

An Act To Improve Wind Energy Development Permitting

Public Law 2013, chapter 325 modifies the permitting process for grid-scale wind energy developments by providing for public comment and the opportunity for the public to request a hearing and by permitting an intervenor to request an adjudicatory hearing. It provides a rebuttable presumption that wind energy development constitutes a significant adverse effect on natural resources if proposed in a Bicknell's Thrush habitat 25 acres or larger in which Bicknell's Thrush have been documented. The public law also requires that a grid-scale wind energy development permit application must contain options for best practical mitigation to reduce impacts on scenic or wildlife resources.

Public Law, Chapter 370

An Act to Change Document Filing and Copying Fees for County Registries of Deeds

Public Law 2013, chapter 370 increases the filing fee for the first page of recording an instrument, including plans, at all registries of deeds by \$6. Public Law 2013, chapter 370 separates paper copies from electronic abstracts and images for the purpose of fees assessed by county registries of deeds and further breaks down electronic copies into those downloaded at the office of a county registry of deeds and those downloaded from a county registry of deeds website. In current law, the cost for digital abstracts and images is 50¢ per page, with a fee of 5¢ per page for copies of 1,000 or more digital abstracts and copies of consecutive records. Public Law 2013, chapter 370 provides for a fee of 5¢ per image or electronic abstract for acquiring downloads of 1,000 or more consecutive electronic images or electronic abstracts from a county registry of deeds equipped to provide downloads. It also provides for no charge per image from a county registry of deeds website for the first 500 images or electronic abstracts, or a combination of the first 500 images and electronic abstracts, acquired by a person in a calendar year and 50¢ per image or electronic abstract for each subsequent image or electronic abstract acquired in the same calendar year.

Public Law, Chapter 390

An Act Authorizing the Deorganization of the Town of Bancroft

Public Law 2013, chapter 390 provides for the deorganization of the Town of Bancroft in Aroostook County, subject to approval at local referendum, including the removal of the Town of Bancroft from Region 2 career and technical education region in statute.

Public Law, Chapter 270

An Act To Reapportion the Districts of the State Senate, State House of Representatives and County Commissioners

Public Law 2013, chapter 270 reapportions the districts of the Legislature pursuant to the Constitution of Maine, Article IV, Part Third, Section 1-A. It repeals the provisions of law that establish the Maine Senate districts and House of Representative districts on December 3, 2014 to correspond with the convening of the 127th Legislature and establishes the districts for the Maine Senate and the Maine House of Representatives for elections to the 127th Legislature and subsequent Legislatures.

Public Law 2013, chapter 270 repeals the section of law that establishes the county commissioner districts, establishes new county commissioner districts and adjusts the expiration of terms for certain county commissioners.

Public Law, Chapter 184

An Act To Clarify Tax Increment Financing

Public Law 2013, chapter 184 changes to the tax increment financing laws to accomplish the following.

1. It requires that the municipal vote provides the date for determining the original assessed value for development districts and allows flexibility in the review and approval timing by the Department of Economic and Community Development.
2. It amends the definition of "original assessed value" to provide that it means the taxable assessed value of a development district.
3. It eliminates the adjusted \$50,000,000 cap on bonded indebtedness for tax increment financing districts within a county and the requirement that acquisition of real and personal property financed by municipal indebtedness must be completed within 8 years of the approval of a district.
4. It clarifies the 30-tax-year permissible duration of a development program related to a tax increment financing district.
5. It permits a municipality or plantation to delay the operational functioning of a tax increment financing district until the tax year following the tax year in which the district takes effect.
6. It expands from 20 years to 30 years the allowable maturation period for bonds issued by the legislative body of a municipality or plantation to finance the cost of a development program within a development district.

7. It clarifies that the proposed project costs allowed for skills development and training for jobs created or retained in the municipality or plantation where a development district is located may include scholarships for tuition at in-state educational institutions or online learning entities when in-state options are not available.

Public Law, Chapter 174

An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2013-14

Public Law 2013, chapter 174 establishes municipal cost components for state and county services provided to the unorganized territory that would be paid for by a municipality. The municipal cost components constitute the property tax for the unorganized territory. Public Law 2013, chapter 174 was enacted as an emergency measure effective May 30, 2013.

Resolve, Chapter 32

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

Resolve 2013, chapter 32 authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory.

For further information regarding these laws, please go to the State Legislative Webpage, at <http://www.mainelegislature.org/ros/LOM/LOMDirectory.htm>

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