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# Unorganized Territory Annual Report Fiscal Year 2000

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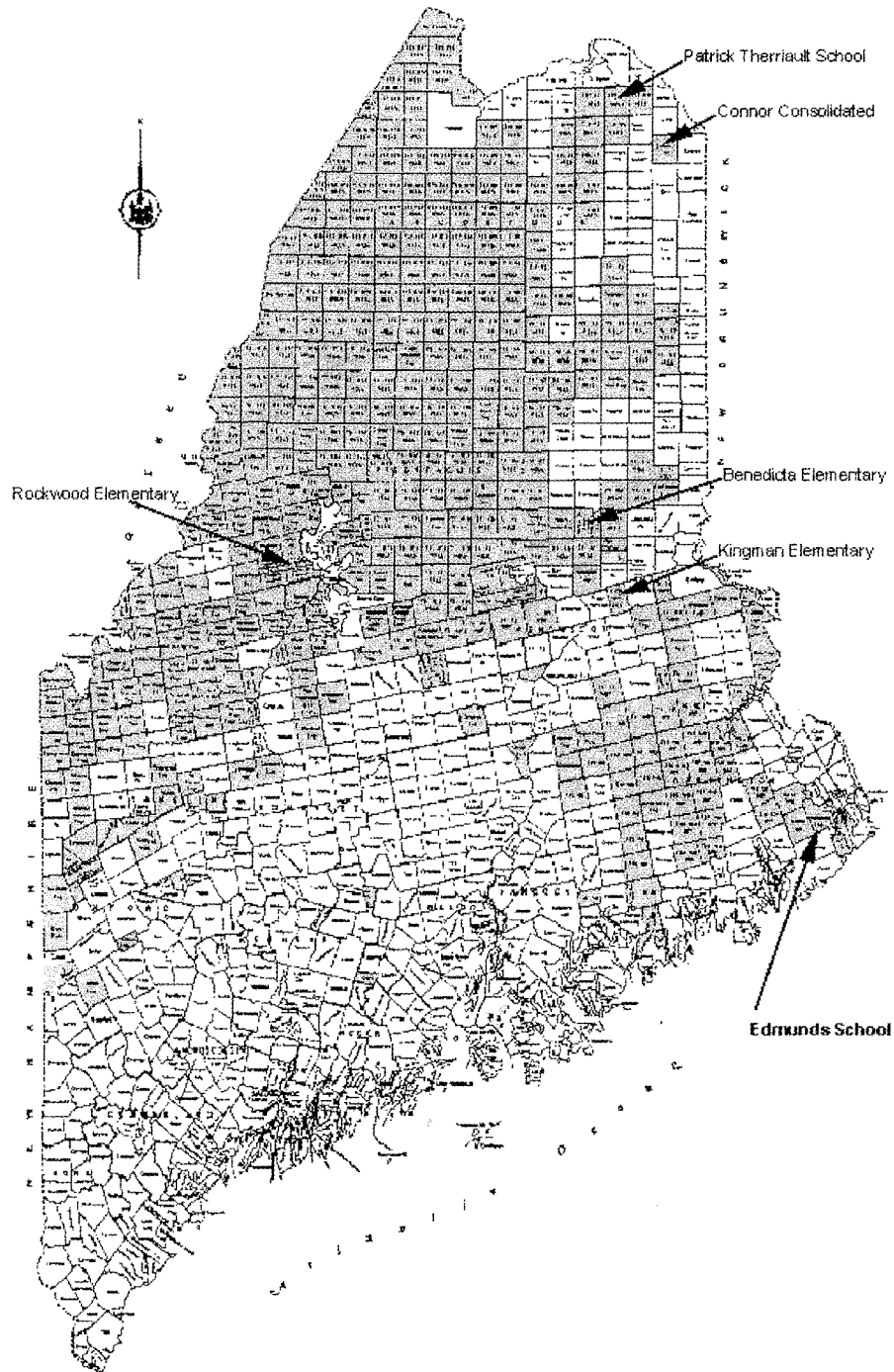
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# UNORGANIZED TERRITORY



**ANNUAL REPORT  
FISCAL YEAR 2000**



GAIL M. CHASE  
STATE AUDITOR

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

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

DOREEN L. SHEIVE  
FISCAL ADMINISTRATOR  
UNORGANIZED TERRITORY DIVISION

To the Taxpayers of the Unorganized Territory:

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

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

Doreen L. Sheive  
Fiscal Administrator of the  
Unorganized Territory

July, 2001

**UNORGANIZED TERRITORY  
ANNUAL REPORT  
FISCAL YEAR 1999**

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GENERAL INFORMATION



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# UNORGANIZED TERRITORY TAX DISTRICT

## GENERAL INFORMATION

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The unorganized territory is presently comprised of the following:

- 9,030,824 acres of land, of which  
7,500,000 acres are in tree growth (for which the unorganized territory does not receive reimbursement from the State of Maine), and  
  
750,000 acres are exempt from property tax.
- There are 422 townships. One hundred twenty eight of these townships have a full-time resident population of approximately 7,817 people. In addition, the 2000 census estimated that there are 9,255 seasonal structures within the unorganized territory, housing approximately 24,063 non-residents.
- There are 76 offshore islands with only one island having a full-time population of four people.
- There are 415 miles of summer roads and 541 miles of winter roads to maintain.
- There is unorganized territory located within twelve of the sixteen counties in Maine. However, municipal type services are only required in nine of these twelve counties.
- Presently, the municipal type services are contracted for at the county level at a cost to the unorganized territory taxpayer of approximately \$3,400,000 per year. Education, tax assessing, planning and zoning, general assistance, forest fire protection, and fiscal administration are provided at the state level at an annual cost to the unorganized territory taxpayer of approximately \$8,300,000. In addition, the unorganized territory taxpayer pays approximately \$2,000,000 in county taxes annually. The unorganized territory does not receive school subsidy nor tree growth reimbursement from the State of Maine.

## **STATE SERVICES**

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

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

**Maine Department of Education, Division of School Operations** - Serves as the administrative unit responsible for education and related services for the 1,300 students residing in the unorganized territory. Of these 1,300 students, 1,050 are tuitioned to local school units and 250 students attend six unorganized territory operated schools located in the unorganized territory.

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

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

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

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

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



## **STATE SERVICES (CONT'D)**

**Maine Department of Administrative and Financial Services, Revenue Services, Property Tax Division** - Responsible for the assessment and collection of property taxes for the 422 townships and numerous coastal islands within the unorganized territory. The Bureau also maintains control of vehicle and boat excise taxes for the unorganized territory.

## **COUNTY SERVICES**

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

Aroostook  
Franklin  
Hancock  
Kennebec  
Oxford  
Penobscot  
Piscataquis  
Somerset  
Washington

In the fall of the year, each of the above named counties produces an unorganized territory budget. The law requires that a public hearing on this budget be held at the same time as the county budget hearing. These budgets are submitted to the Fiscal Administrator of the Unorganized Territory for review, analysis, and investigation. They are then included in the legislation and analysis submitted by the Fiscal Administrator to the Legislature for its consideration.

## **MUNICIPAL COST COMPONENTS LEGISLATION**

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

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

## **TAXES**

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

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

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

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

**UNORGANIZED TERRITORY COUNTY TOTALS  
FISCAL YEAR 2000**

**REAL ESTATE**

<u>COUNTY</u>	<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$ 429,932,871	0.00707	\$ 3,039,625.40
Franklin	99,611,028	0.00958	954,273.65
Hancock	58,616,917	0.00595	348,770.66
Kennebec	1,951,721	0.00835	16,296.87
Knox	6,262,013	0.00575	36,006.57
Lincoln	4,676,036	0.00554	25,905.24
Oxford	108,005,165	0.00762	822,999.36
Penobscot	173,497,937	0.00962	1,669,050.15
Piscataquis	431,148,138	0.00702	3,026,659.93
Somerset	376,109,701	0.00717	2,696,706.56
Waldo	493,290	0.00580	2,861.08
Washington	125,420,137	0.00936	1,173,932.48
<b>TOTAL</b>	<b>\$ 1,815,724,954</b>		<b>\$ 13,813,087.95</b>

**PERSONAL PROPERTY**

<u>COUNTY</u>	<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$ 4,607,890	0.00707	\$ 32,577.78
Franklin	1,126,340	0.00958	10,790.34
Hancock	162,300	0.00595	965.69
Kennebec	459,240	0.00835	3,834.65
Knox	9,500	0.00575	54.63
Lincoln	5,000	0.00554	27.70
Oxford	239,840	0.00762	1,827.58
Penobscot	819,510	0.00962	7,883.69
Piscataquis	1,394,640	0.00702	9,790.37
Somerset	8,742,752	0.00717	62,685.53
Waldo	10,000	0.00580	58.00
Washington	654,290	0.00936	6,124.15
<b>TOTAL</b>	<b>18,231,302</b>		<b>136,620.11</b>

Total Valuations	1,833,956,256.00
Total Taxes	13,949,708.06

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## ANIMAL CONTROL IN THE UNORGANIZED TERRITORY

CONTACT: Maine Department of Agriculture  
Food & Rural Resources, Division of Regulations  
**Animal Welfare Unit**  
28 State House Station  
Augusta Maine 04333-0028  
(207) 287-3846

### *Dog Licensing:*

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

To license a dog you must have a current Maine rabies certificate. If the dog has been spayed or neutered then you must show proof from a veterinarian to receive the lower cost license. Licensing fees are \$4.00 for spayed/neutered dogs and \$7.50 for unaltered dogs. A kennel license is available for anyone that has a "pack or collection of dogs kept in a single location under one ownership for breeding, hunting, show, training, field trials or exhibition purposes" -- ten dogs per kennel license is \$21.00.

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

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

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

DOG RECORDERS FOR  
UNORGANIZED TOWNSHIPS

ARGYLE

Town of Old Town  
51 N Brunswick St., Old Town 04468

(207) 827-3980  
County: Penobscot

EDMUNDS

Roberta Seeley  
RR 1 Box 53, Dennysville 04628

(207)726-4674  
County: Washington

KINGMAN

Denise Worster  
General Delivery, Rt 170, Kingman 04451

(207)765-3343  
County: Penobscot

LEXINGTON

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

(207) 628-3081  
County: Somerset

MILTON

Vern Maxfield  
PO Box 317, Monk Avenue  
Bryant Pond 04219

(207) 665-2668  
County: Oxford

ROCKWOOD

Kristin Munster  
PO Box 183, Rockwood 04478

(207) 534-7539  
County: Somerset



**DOG LICENSING LOCATIONS FOR  
THE UNORGANIZED TERRITORIES**

**AROOSTOOK COUNTY**

BENEDICTA	see SHERMAN	365-4260
CONNOR	see CARIBOU	493-3324
E PLANTATION	see BLAINE	425-2611
SILVER RIDGE	see SHERMAN	365-4260
T11R4(SQUA PAN LAKE)	see CARIBOU	493-3324
T14R15 WELS	see ALLAGASH	398-3198
T14R16 WELS	see ALLAGASH	398-3198
T15R15 WELS	see ALLAGASH	398-3198
T15R6 WELS	see WINTERVILLE	444-6460
T16R4 WELS (BIG MADAWASKA-PART OF)	see CARIBOU	493-3324
T16R4 WELS (BIG MADAWASKA-PART OF)	see STOCKHOLM	896-5298
T16 R5 WELS (SQUARE LAKE)	see STOCKHOLM	896-5298
T17R4 WELS (SINCLAIR)	see SAINT AGATHA	543-7305
T17R5 WELS (GUERETTE)	see SAINT AGATHA	543-7305
T20R11 & 12 WELS (BIG TWENTY-PART OF)	see ALLAGASH	398-3198
T20R11 & 12 WELS (BIG TWENTY PART OF)	see FORT KENT	834-3136
T9R5 WELS (SWETT FARM)	see PATTEN	528-2215
TAR2 WELS	see LINNEUS	532-6182
TAR5WELS (MOLUNKUS)	see MATTAWAMKEAG	736-2464

**FRANKLIN COUNTY**

FREEMAN (PART OF)	see STRONG	684-4594
FREEMAN (PART OF)	see KINGFIELD	265-4637
GORE N OF T2&3R6WBKP (COBURN)	see EUSTIS	246-4401
JIM POND	see EUSTIS	246 4401
LANG (PART OF)	see RANGELEY	864-3326
LANG (PART OF)	see COPLIN PLT.	246-4151
PERKINS	see WELD	585-2348
SALEM (PART OF)	see KINGFIELD	265-4637
SALEM (PART OF)	see STRONG	684-4594
T1R6 WBKP (KIBBY)	see EUSTIS	246-4401
T2R5 WBKP (ALDER STREAM)	see EUSTIS	246-4401
T2R6 WBKP (CHAIN OF PONDS)	see EUSTIS	246-4401
T3R3 WBKP (DAVIS)	see RANGELEY	864-3326
T3R4 WBKP (STETSONTOWN)	see RANGELEY	864-3326
T3R5 WBKP (SEVEN PONDS)	see EUSTIS	246-4401
WASHINGTON	see WILTON	645-4961
WEST FREEMAN	see STRONG	684-4594
WYMAN	see EUSTIS	246-4401
MADRID	see PHILLIPS	639-3352

## HANCOCK COUNTY

T28MD	see GREAT POND	584-5860
T34MD	see GREAT POND	584-5860
T41MD	see GREAT POND	584-5860
T7SD	see STEUBEN	546-7209
T8 SD (TOWNSHIP 8)	see ELLSWORTH	667-2563

## KENNEBEC COUNTY

UNITY TOWNSHIP	see UNITY	948-3763
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## LINCOLN COUNTY

MUSCONGUS ISLAND (LOUDS)	see BRISTOL	563-6177
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## OXFORD COUNTY

ALBANY	see BETHEL	824-2669
ANDOVER NORTH	see ANDOVER	392-3302
ANDOVER WEST	see ANDOVER	392-3302
BACHELDERS GRANT	see GILEAD	836-3981
C SURPLUS	see ANDOVER	392-3302
MASON	see BETHEL	824-2669
*MILTON (PART OF)	see WOODSTOCK	665-2668
*MILTON (PART OF)	see MILTON	665-2668
T4R1 WBKP (RICHARDSON)	see ANDOVER	392-3302
T4R2 WBKP (ADAMSTOWN)	see RANGELEY	864-3326
T4R3 WBKP (LOWER CUPSUPTIC)	see RANGELEY	864-3326
T4R4 WBKP (UPPER CUPSUPTIC)	see RANGELEY	864-3326
T5R3 WBKP (PARKERTOWN)	see RANGELEY	864-3326
T5R4 WBKP (LYNCHTOWN)	see RANGELEY	864-3326
TOWNSHIP C	see ANDOVER	392-3302

## PENOBSCOT COUNTY

*ARGYLE	see OLD TOWN	827-3980
GREENFIELD	see OLD TOWN	827-3980
IP #3	see MILLINOCKET	723-7007
IP #4	see MILLINOCKET	723-7007
*KINGMAN	see KINGMAN	765-3343
PRENTISS	see SPRINGFIELD	738-5017
T1R6 WELS	see MEDWAY	746-9531
T1R7 WELS (GRINDSTONE)	see MEDWAY	746-9531
T2 R1 (GRAND FALLS)	see BURLINGTON	732-4625
T2R6 WELS (HERSEYTOWN)	see SHERMAN	365-4260
T2R7 WELS (SOLDIER TOWN)	see MEDWAY	746-9531
T5 R7 WELS (UPPER SHIN POND)	see PATTEN	528-2215
T6 R8 WELS	see PATTEN	528-2215
TAR8 & 9 (LONG A, W SEBOIS)	see MILLINOCKET	723-7007

## PISCATAQUIS COUNTY

BARNARD	see BROWNVILLE	965-2561
BLANCHARD	see MONSON	997-3641
ELLIOTTSVILLE	see WILLIMANTIC	997-3269
HARFORD'S POINT	see GREENVILLE	695-2421
MILLINOCKET LAKE	see MILLINOCKET	723-7007
ORNEVILLE	see MILO	943-2202
T1R9 WELS	see MILLINOCKET	723-7007
T2R6 BKP EKR (BIG SQUAW)	see GREENVILLE	695-2421
T3 R15 WELS (NORTHEAST CARRY)	see GREENVILLE	695-2421
T3R5 BKP WKR (LITTLE SQUAW)	see GREENVILLE	695-2421
T4R9 WELS	see BROWNVILLE	965-2561
T5R13 WELS (CHESUNCOOK)	see GREENVILLE	695-2421
T5R9 NWP	see BROWNVILLE	965-2561
T6R8 NWP (WILLIAMSBURG)	see BROWNVILLE	965-2561
T6R9 NWP (KATAHDIN IRON)	see BROWNVILLE	965-2561
T7R9 WELS	see BROWNVILLE	965-2561
TAR13 WELS (FRENCHTOWN)	see GREENVILLE	695-2421
TAR14 WELS (LILY BAY)	see GREENVILLE	695-2421

## SOMERSET COUNTY

*ROCKWOOD	see ROCKWOOD	534-7539
T1R5 BKP EKR (MOXIE GORE - PART OF)	see THE FORKS	663-2212
T1R5 BKP EKR (MOXIE GORE - PART OF)	see WEST FORKS	663-4404
T1R6 BKP EKR (INDIAN STREAM)	see WEST FORKS	663-4404
*T2R1 BKP WKR (LEXINGTON-PART OF)	see LEXINGTON	628-3081
*T2R1 BKP WKR (LEXINGTON - PART OF)	see HIGHLAND PLT.	628-4871
*T2 R1 BKP WKR (LEXINGTON - PART OF)	see NEW PORTLAND	628-4441
T3 R1 NBKP (LONG POND)	see JACKMAN	668-2111
T3R7 BKP WKR (PARLIN POND)	see JACKMAN	668-2111
T4R6 BKP WKR (HOBBSTOWN)	see JACKMAN	668-2111
T6R1 NBKP (HOLEB)	see JACKMAN	668-2111

## WASHINGTON COUNTY

BROOKTON	see DANFORTH	448-2321
*EDMUNDS	see EDMUNDS	726-4674
MARION	see EDMUNDS	726-4674
T1R3 TS (LAMBERT LAKE)	see VANCEBORO	788-3854
T10R3 NBPP (FOREST CITY)	see DANFORTH	448-2321
T14 ED (PLANTATION 14)	see EAST MACHIAS	255-8598
T18 ED	see EAST MACHIAS	255-8598
T18 MD	see WESLEY	255-8859
T19 ED	see EAST MACHIAS	255-8598
T21 ED (PLANTATION 21)	see PRINCETON	796-2744
T26 ED	see WESLEY	255-8859
T29 MD (DEVEREAUX)	see GREAT POND	584-5860
T30 MD	see WESLEY	255-8859
T31 MD (DAY BLOCK)	see WESLEY	255-8859
T5 ND	see GRAND LAKE STR.	796-5272
T6 ND	see GRAND LAKE STR.	796-5272
T7R2 NBPP (KOSSUTH)	see TOPSFIELD	796-2667
TRESCOTT	see WHITING	733-2027

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

## ANIMAL CONTROL

<b>AROOSTOOK COUNTY:</b>	Aroostook County Sheriff's Department David Cyr, Public Works Director	(800) 432-7842 493-3318
<b>FRANKLIN COUNTY:</b>	Franklin County Sheriff's Department Julie Magoon, County Clerk Franklin County Animal Shelter	(800) 492-0129 778-6614 778-2638
<b>HANCOCK COUNTY:</b>	Hancock County Sheriff's Department Ray A. Bickford, Jr., County Clerk	667-1404 667-9542
<b>KENNEBEC COUNTY:</b>	(Only one Unorganized Territory-Unity Twp) Kennebec County Sheriff's Department Trudy Lamoreau, County Clerk	(800) 498-1930 622-0971
<b>OXFORD COUNTY:</b>	Oxford County Sheriff's Department Carole G. Mahoney, County Clerk	(800) 482-7433 743-6359
<b>PENOBSCOT COUNTY:</b>	Penobscot County Regional Dispatch Blair Ingraham, EMA Director Argyle/Greenfield - Jim Honnell, ACO Millinocket area - Jeff Daigle, ACO Prentiss/Kingman - Max Lemerick, ACO	945-4750 945-5636
<b>PISCATAQUIS COUNTY:</b>	Piscataquis County Sheriff's Department Carolyn Doore, County Clerk Ione Wilson, ACO	(800) 432-7372 564-2161 924-0137
<b>SOMERSET COUNTY:</b>	Somerset County Sheriff's Department Robin Poland, County Clerk Kent Stevens, ACO	(800) 452-1933 474-9861 (800)452-1933
<b>WASHINGTON COUNTY:</b>	Washington County Sheriff's Department Joyce Thompson, County Clerk Lester Seeley, ACO	(800) 432-7303 255-3127 726-4689

## EDUCATION IN THE UNORGANIZED TERRITORY

**CONTACT: Richard Moreau, Director**  
**Division of School Operations**  
**23 State House Station**  
**Augusta, Maine 04333-0023**  
**(207) 624-6892**  
**Fax - (207) 624-6891**

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

The officials and statistics are as follows:

Dick Moreau is Director of the Division. The administrative staff consists of Nancy Goodwin, Business Manager; Brenda Gross, Secretary; and Laurie Latendresse, Account Clerk I. The Division is responsible for six unorganized operated schools, namely:

Edmunds Consolidated School  
Harrison Road  
Dennysville, Maine 04628  
Telephone: (207) 726-4478  
Fax: (207) 726-0932  
Principal: Deborah Wood  
**Enrollment: 87 (Pre-K - Eighth)**

Connor Consolidated School  
1581 Van Buren Road  
Connor Township, Maine 04736  
Telephone: (207)496-4521  
Fax: (207) 496-0012  
Principal: Steven Anderson  
**Enrollment: 48 (Pre-K - Sixth)**

Patrick Therriault School  
US Route 162  
PO Box 62  
Sinclair, Maine 04779  
Telephone: (207) 543-7553  
Fax: (207) 543-7570  
Principal: Steven Anderson  
**Enrollment: 29 (Pre-K - Sixth)**

Kingman Elementary School  
Maple Street  
Kingman, Maine 04451  
Telephone: (207) 765-2500  
Fax: (207)765-2008  
Principal: Shelley Lane  
**Enrollment: 30 (Pre-K - Fifth)**

Benedicta Elementary School  
Aroostook Road  
Benedicta, Maine 04733  
Telephone: (207) 365-4578  
Fax: (207) 365-4405  
Principal: Shelley Lane  
**Enrollment: 33 (Pre-K - Fifth)**

Rockwood Elementary School  
Route 15  
PO Box 309  
Rockwood, Maine 04478  
Telephone: (207) 534-7779  
Fax: (207) 534-7750  
Principal: Katherine Ryder  
**Enrollment: 12 (Pre-K - Fifth)**

The staff necessary to operate these six schools consists of: four principals, 29 teachers, nine teacher-aides, two guidance counselors, seven janitor/bus drivers, one janitor, two bus drivers, six cooks, and four Clerk Typists. In addition the staff includes 11 bus drivers who transport unorganized territory tuition students to local educational agencies and one Education Specialist III, who serves as the Special Services Coordinator for all unorganized territory students.

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

Tuition students, numbering 1,054 (elementary and secondary), are transported to 48 different local educational agencies within proximity of their residences.

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

## FISCAL ADMINISTRATOR OF THE UNORGANIZED TERRITORY

CONTACT: Doreen L. Sheive  
Fiscal Administrator of the  
Unorganized Territory  
Maine Department of Audit  
Hallowell Annex  
66 State House Station  
Augusta, Maine 04333-0066  
(207) 624-6250  
Fax - (207) 624-6273  
Email - [doreen.sheive@state.me.us](mailto:doreen.sheive@state.me.us)

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

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

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

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



## FOREST FIRE PROTECTION IN THE UNORGANIZED TERRITORY

**CONTACT: Tom Parent**  
Forest Fire Control Division  
Maine Department of Conservation  
22 State House Station  
Augusta, Maine 04333-0022  
(207) 287-4990  
Fax - (207) 287-8422

The Forest Fire Control Division of the Maine Department of Conservation, provides forest fire protection to the unorganized territory. This includes fire prevention, fire detection, fire suppression, fire planning and the maintenance of forest fire equipment in first response condition. State laws are enforced concerning fire prevention, timber trespass, use of ATVs, land use regulations and forest practices activities.

For 2000, forest fire activity was as follows:

Lightning	30
Incendiary	25
Railroads	1
Campfires	13
Debris Burning	16
Smoking	18
Children	2
Machine Use	25
Miscellaneous	5

## GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

**CONTACT: Cindy Boyd, Manager**  
**General Assistance**  
**Maine Department of Human Services**  
**11 State House Station**  
**Augusta, Maine 04333-0011**  
**(207) 287-3097**  
**Fax - (207) 287-5096**

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

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

<u>AGENT/MUNICIPALITY</u>	<u>TOWNSHIP</u>
Rebecca Cropley PO Box 252 Vanceboro, Maine 04491 788-3834	Lambert Lake (Washington County)
Joyce Hoyt 48 North Main Street Bryant Pond, Maine 04219 665-2716	Milton (Oxford County)
Rae Ann Oakes HCR 69, Box 333 Cutler, Maine 04626 259-2091(H) 255-6116 (O)	Edmunds (all Washington County) Marion Trescott Township 14
Marie Picard PO Box 58 Sinclair, Maine 04779 543-6233 or 543-6117	T17-R4 (all Aroostook County) T17-R5 T16-R4

AGENT/MUNICIPALITY

TOWNSHIP

Elsie Cunningham  
RR 1 Box 115  
Princeton, Maine 04668  
796-2202

Jacquelyn Roach  
17 Veazie Villas  
Chase Road  
Veazie, Maine 04401-6977  
942-3656

Robert Sessions  
165 Old Stage Road  
Norway, Maine 04268  
743-2197

Frances Speed  
RR 2 Box 288  
Bradford, Maine 04410  
327-2244

Joyce Brackett  
PO Box 82  
Danforth, Maine 04424  
448-2415

Monson  
997-3641

Bingham  
672-4040

Caribou  
493-3324

Greenville  
695-2421

Millinocket  
723-7007

Plantation 21 (Washington County)

Kingman (Penobscot County)  
Benedicta (Aroostook County)  
Molunkus (Aroostook County)  
Silver Ridge (Aroostook County)  
T2-R6 (Penobscot County)  
Greenfield (Penobscot County)  
Argyle (Penobscot County)  
Prentiss Plt. (Penobscot County)

Albany (both Oxford County)  
Mason

Orneville (Piscataquis County)

Brookton (Washington County)

Blanchard (both Piscataquis County)  
Elliotsville

Concord (Somerset County)

Connor (Aroostook County)

Rockwood (Somerset County)  
Little Squaw (Piscataquis County)

T3 & T4-Indian Purchase (all Penobscot  
Cty.)  
Smith Pond  
South Twin Lake  
Lake Ambjejus

AGENT/MUNICIPALITY

TOWNSHIP

Phillips  
639-3352

Medway  
746-9531

New Portland  
628-4441

Jackman  
668-4125

Gilead  
836-3981

Houlton  
532-7111

Brownville  
965-2561

Ellsworth  
667-2563

Van Buren  
868-2886

Wilton  
645-4961

Blaine  
425-2611

Springfield  
738-5017

Burlington  
732-3985

Linneus  
532-6182

Freeman ( All Franklin County)  
Salem  
Madrid

Grindstone (both Penobscot County)  
Soldier Town

Lexington (Somerset County)

Long Pond (Somerset County)

Perkins (Franklin County)  
Riley (Oxford County)

Soldier Pond (Aroostook County)

T5-R9 (Piscataquis County)  
T6-R8 - Williamsburg (Penobscot County)

Township 8 (Hancock County)

T17-R3 (Aroostook County)

Washington (Franklin County)

E Plantation (Aroostook County)

Mattamiscontis (Penobscot County)

Grand Falls (Penobscot County)

TA-R2 (Aroostook County)

AGENT/MUNICIPALITY

TOWNSHIP

Stockholm  
896-5659

T16-R4 (Aroostook County)

Ashland  
435-2311

T11-R4 - Squapan (Aroostook County)

Eustis  
246-4008

Wyman (Franklin County)

Unity  
948-3763

Unity Township (Kennebec County)

## LAND USE REGULATION COMMISSION

**CONTACT: John Williams, Director**  
Maine Department of Conservation  
Land Use Regulation Commission  
22 State House Station  
Augusta, Maine 04333-0022  
(207) 287-2631  
Fax - (207) 287-7439

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

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

The Maine Land Use Regulation Commission is governed by a seven-member independent decision-making body, with members appointed by the Governor subject to review by the Joint Standing Committee on Agriculture, Conservation and Forestry and approval by the Legislature. Four members must be residents of the Commission's jurisdiction. Commissioners serve four-year staggered terms. The Commission has a staff of 26, including an Executive Director.

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

In Fiscal Year 1999, the Commission opened its second full service regional office in Ashland. In addition it revised its rules governing nonconforming structures and uses, and continued to adopt new zoning maps in Washington, Hancock, and Somerset Counties to identify new wetland zones. 1,418 permits were issued and 898 compliance investigations were conducted. The permit inventory was reduced to 153. As of December 1998 average permit processing times were 50% the duration of those in 1990.

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

*Subdividing in the Wildlands of Maine*

*Comprehensive Land Use Plan for the Unorganized Areas of the State of Maine - 1997*

*Statutes Administered by LURC*

*Land Use Districts and Standards*

*A Guide to Creative Site Planning in the Unorganized Areas of Maine*

*Erosion Control on Logging Jobs*

## TAXATION IN THE UNORGANIZED TERRITORY

CONTACT: Bob Doiron  
Supervisor, Unorganized Territory  
Property Tax  
Maine Revenue Services  
24 State House Station  
Augusta, Maine 0433-0024  
(207) 287-2011  
Fax - (207) 287-6396

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

The Service also maintains control of vehicle and boat excise taxes for the unorganized territory. It appoints agents/municipalities as excise tax collectors.

**Paying your vehicle/boat excise taxes to an authorized collector in your area is very important. Since your mailing address may differ from your residence, you should make the collector aware of your local residency so that the excise tax is not mistakenly placed with the town's funds.**

The county in which the unorganized territory is located ultimately receives the excise tax revenue. The county officials, at budget time, allocate this revenue to decrease the tax commitment, thereby reducing your property taxes. The excise taxes collected and transferred to the counties for Fiscal Year 1999 was 742,851.

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

### AROOSTOOK COUNTY

<u>COLLECTOR</u>	<u>TOWNSHIP</u>
New Canada Tax Collector (834-4004) 27 Thibeault Road New Canada 04743	T17-R5 WELS, T16-R5 WELS
St. Agatha Town Office (543-7305) 419 Main Street St. Agatha, Maine 04772	T17-R4 WELS (Sinclair)
Tax Collector (834-3090) Town of Fort Kent 111 West Main Street Fort Kent, Maine 04743	T14-R15 WELS, T15-R15 WELS, T14-R16 WELS, T20-R11 & 12 WELS, T18-R13, T12-R12 (Big Twenty)

AROOSTOOK COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

Tax Collector (444-5566) Winterville Plantation Quimby, Maine 04770	T14-R6 WELS, T15-R6 WELS, T14-R8
Tax Collector (493-3324) City of Caribou 25 High Street Caribou, Maine 04736	Connor, T11-R4
Tax Collector (896-5659) Town of Stockholm School Street Stockholm, Maine 04783	T16-R4 WELS, T16-R5 WELS, T17-R3
Tax Collector (365-4260) Town of Sherman School Street Sherman, Maine 04776	Silver Ridge, Benedicta
Tax Collector (736-2464) Town of Mattawamkeag Main Street Mattawamkeag, Maine 04459	TA-R5 WELS (Molunkus)
Tax Collector (532-6182) Town of Linneus Route 2 Houlton, Maine 04730	TA-R2 WELS
Tax Collector (425-2611) Town of Blaine Main Street Blaine, Maine 04734	E Township
Tax Collector (435-2311) Town of Ashland Bridgham Street Ashland, Maine 04732	T10-R4 WELS (Squapan), T11-R4, T11-R14 (Clayton Lake), T13-R10
Tax Collector (528-2215) 28 Katahdin Street Patten, Maine 04765	T9-R5 WELS



FRANKLIN COUNTY

COLLECTOR

TOWNSHIP

Tax Collector (265-4637)  
Town of Kingfield  
School Street  
Kingfield, Maine 04947

Salem

Tax Collector (246-4401)  
Town of Eustis  
Main Street  
Stratton, Maine 04982

Jim Pond, Lang, Wyman, Coburn Gore,  
Seven Ponds, Chain of Ponds, Alder  
Stream, and Kibby Township

Tax Collector (684-4002)  
Town of Strong  
Lower Main Street  
Strong, Maine 04983

Freeman

Tax Collector (585-2348)  
Town of Weld  
Mill Street  
Weld, Maine 04285

Perkins

Tax Collector (645-4961)  
Town of Wilton  
158 Weld Road  
Wilton, Maine 04294

Washington

Tax Collector (864-3326)  
Town of Rangeley  
2 School Street  
Rangeley, Maine 04970

Davis, Stetsontown, Lang

Tax Collector (639-5326)  
Town of Phillips  
Main Street  
Phillips, Maine 04966

Madrid

HANCOCK COUNTY

Tax Collector (546-7209)  
Town of Steuben  
294 US Rte 1  
Steuben, Maine 04680

T7 SD, All Islands

HANCOCK COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

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

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

Hancock County Treasurer (667-8272)  
Court House  
60 State Street  
Ellsworth, Maine 04605

T8 SD

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

T3 ND

KENNEBEC COUNTY

Tax Collector (948-3763)  
Town of Unity  
Main Street, Clifford Common  
Unity, Maine 04988

Unity Township

KNOX COUNTY

Clerk of Knox County (594-0420)  
62 Union Street  
Rockland, Maine 04841

All Islands

LINCOLN COUNTY

Tax Collector (563-8001)  
Town of Bristol  
Rte. 130  
Bristol, Maine 04539

Louds Island (Muscongus)

OXFORD COUNTY

Tax Collector (824-2669)  
Town of Bethel  
19 Main Street  
Bethel, Maine 04217

Albany, Mason

OXFORD COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

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

Riley, Grafton

Tax Collector (392-3302)  
Town of Andover  
17 Stillman Road  
Andover, Maine 04216

Andover North, Andover West,  
C Surplus, Township C, Richardson Twp

Tax Collector (665-2668)  
Town of Woodstock  
26 Monk Avenue  
Bryant Pond, Maine 04219

Milton

Tax Collector (864-3326)  
Town of Rangeley  
3 School Street  
Rangeley, Maine 04970

Lower Cupsuptic, Lynchtown, Upper  
Cupsuptic, Adamstown, Parkertown

PENOBSCOT COUNTY

Tax Collector (732-4112)  
Town of Howland  
8 Main Street  
Howland, Maine 04448

T1-R7 NWP (Mattamiscontis)

Tax Collector (827-3961)  
City of Old Town  
51 North Brunswick Street  
Old Town, Maine 04468

Argyle, Greenfield

Tax Collector (732-3985)  
Town of Burlington  
PO Box 70  
Burlington, Maine 04417

Grand Falls, Summit, T3-R1

Tax Collector (365-4260)  
Town of Sherman  
School Street  
Sherman Mills, Maine 04776

Herseytown

PENOBSCOT COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

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

T3-1P, T4-1P, T3-R9 NWP,  
T1-R8 WELS, TA-R8 & 9 (Long A),  
TA-R7 WELS, Hopkins Academy  
Grant, T2-R9 NWP, T3-R8 WELS

Denise Worster (765-3343)  
Kingman, Maine 04451

Kingman, Prentiss

Tax Collector (746-9531)  
Town of Medway  
School Street  
Medway, Maine 04460

T1-R7 WELS (Grindstone),  
T1-R6 WELS, T2-R7 WELS  
(Soldier Town)

Tax Collector (528-2215)  
Town of Patten  
28 Katahdin Street  
Patten, Maine 04765

T2-R6 WELS, T5-R7 WELS,  
T6-R8 WELS, T6-R7 WELS

PISCATAQUIS COUNTY

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

Millinocket Lake, T1-R9 WELS,  
TA-R10 WELS, T1-R10 WELS,  
T2-R10 WELS, T1-R11 WELS,  
T2-R11 WELS, T2-R9 WELS

Tax Collector (695-3587)  
8 South Street  
Shirley, Maine 04485

Harford's Point, Big Moose, Little  
Moose, Frenchtown, Lily Bay,  
Chesuncook, N.E. Carry, T6-R11

Tax Collector (943-2202)  
Town of Milo  
Pleasant Street  
Milo, Maine 04463

Orneville

Tax Collector (965-2561)  
Town of Brownville  
Central Square  
Brownville, Maine 04414

T6-R8 NWP (Williamsburg), T5-R9  
NWP, T6-R9 NWP (Katahdin Iron  
Works), Barnard, T7-R9 WELS,  
T4-R9 WELS

Tax Collector (997-3269)  
Town of Willimantic  
RFD 2 Box 134  
Guilford, Maine 04443

Elliottsville

PISCATAQUIS COUNTY (CONT'D)  
COLLECTOR TOWNSHIP

Elvira Hobart (997-3240) Blanchard  
RR1 Box 70  
Abbot Village, Maine 04406

SOMERSET COUNTY

Diane Emery (628-3081) Lexington  
Box 455  
North New Portland, Maine 04961

Tax Collector (668-2111) Long Pond, Parlin Pond, Holeb,  
Hobbstown, Attean, Big Six,  
Johnson Mtn., T5-R7, T3-R5,  
T3-R4 (Hammond), T7-R16  
Town of Jackman  
365 Main Street  
Jackman, Maine 04945

Town of Moscow (672-4834) Concord  
110 Canada Road  
Moscow, Maine 04920

Kristin Munster (534-7539) Rockwood  
Box 183  
Rockwood, Maine 04478

Tax Collector (663-4452) Indian Stream Twp., Moxie Gore,  
Mayfield, T2-R3  
Lake Moxie Road  
PO Box 39  
The Forks, Maine 04985

WASHINGTON COUNTY

Tax Collector (796-5157) Kossuth  
Town of Topsfield  
48 North Road  
Topsfield, Maine 04490

Tax Collector (255-8859) T32 MD, T30 MD, T26 ED, T18 MD  
T31 MD  
Town of Wesley  
HCR 71, Box 300  
Wesley, Maine 04686

WASHINGTON COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

Tax Collector (448-2321)  
Town of Danforth  
Central Street  
Danforth, Maine 04424

Brookton, Forest City

Tax Collector (733-2341)  
Town of Lubec  
40 School Street  
Lubec, Maine 04652

Trescott

Tax Collector (788-3885)  
Town of Vanceboro  
PO Box 24  
Vanceboro, Maine 04491

Lambert Lake

Rena Kneeland (796-2852)  
Box 275  
Princeton, Maine 04668

T21 ED

Tax Collector (796-2001)  
Grand Lake Stream Plantation  
Grand Lake Stream, Maine 04637

T5 ND, T6 ND

Roberta Seeley (726-4674)  
RR1 Box 53  
Dennysville, Maine 04628

Edmunds

Tax Collector (584-3451)  
Town of Great Pond  
PO Box 27  
Aurora, Maine 04408

T29 MD

Tax Collector (255-8598)  
Town of East Machias  
Rt. 1  
East Machias, Maine 04630

T14, T18 ED, T19 ED, Marion

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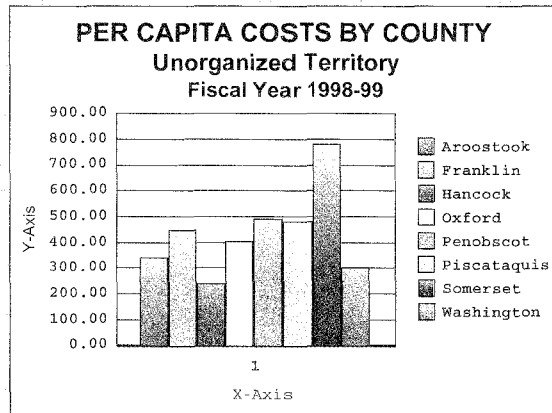
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UNORGANIZED TERRITORY INFORMATION  
FISCAL YEAR 1999-2000

<u>Tax Code</u>	<u>County</u>	<u>Resident Population</u>	<u>Number of Building Accts</u>	<u>Taxable Acreage</u>	<u>Miles of Road</u>		<u>Taxable Valuation</u>	<u>% of Total Valuation</u>	<u>FY1998-99 Tax Assessment</u>	<u>Cost Per Capita</u>
					<u>Summer</u>	<u>Winter</u>				
03	Aroostook	1,647	2,506	2,455,948.92	46.01	55.89	429,932,871	23.7%	559,693	339.83
07	Franklin	880	955	411,560.29	33.37	45.25	99,611,028	5.5%	393,092	446.70
09	Hancock	215	762	267,043.54	9.18	12.1	58,616,917	3.2%	51,136	237.84
11	Kennebec	31	14	6,084.02	1.72	1.72	1,951,721	0.1%	6,000	193.55
13	Knox	0	95	1,152.98	0	0	6,262,013	0.3%	0	0.00
15	Lincoln	1	37	1,441.20	0.85	0.85	4,676,036	0.3%	0	0.00
17	Oxford	655	802	326,356.11	56.27	45.35	108,005,165	5.9%	264,304	403.52
19	Penobscot	1,449	1,777	772,187.87	59.35	124.32	173,497,937	9.6%	708,695	489.09
21	Piscataquis	843	2,716	1,729,623.17	71.64	75.67	431,148,138	23.7%	405,334	480.82
25	Somerset	781	2,126	1,626,624.33	49.54	64.73	376,109,701	20.7%	611,029	782.37
27	Waldo	0	4	103.60	0	0	493,290	0.0%	0	0.00
29	Washington	1,315	1,637	670,967.16	72.19	100.12	125,420,137	6.9%	399,785	304.02
		<u>7,817</u>	<u>13,431</u>	<u>8,269,093.19</u>	<u>400.12</u>	<u>526.00</u>	<u>1,815,724,954</u>	<u>100.0%</u>	<u>3,399,068</u>	<u>434.83</u>



## Mount Katahdin from Benedicta



## Silver Ridge Cemetery



Photos by Doreen Sheive

**AROOSTOOK COUNTY**

County Seat: Houlton  
Unorganized Territory Area: 3,963.34 square miles  
2000 Unorganized Territory Population: 1,647  
Number of Unorganized Territory Townships: 108

**County Office**

144 Sweden Street  
Suite 1  
Caribou 04736-2137

Fax: 493-3491      493-3318

**Commissioners**

Norman L. Fournier, Chair (District includes Connor)  
PO Box 1141  
Soldier Pond 04781

Fax: 444-5520      444-5116

Paul J. Underwood (District includes N.W. Aroostook and Square Lake)  
23 Burlock Road  
Presque Isle 04769

764-4331

Paul J. Adams (District includes Benedicta and E Plantation)  
Katahdin Trust  
PO Box 1017  
Houlton 04730

532-4277

**County Administrator:** Roland D. Martin

Fax: 493-3491      493-3318

**Sheriff:** Theodore L. St. Pierre

Fax: 532-7319      532-3471

**Treasurer:** Wilfred J. Bell

Fax: 493-3491      493-3318

**Register of Deeds:**

Louise Caron (North)

Fax: 834-3138      834-3925

Mary C. Bennett (South)

Fax: 532-1506      532-1500

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

Fax: 532-7319      532-1502

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

Fax: 532-7319      532-1502

**EMA Director:** Vernon Ouellette

Fax: 328-4205      328-4480

**Unorganized Territory Public Works Dir.:** David Sokolich

Fax: 328-4205      328-4201

**District Attorney:** Neale T. Adams, Esq.

Fax: 493-3493      498-2557

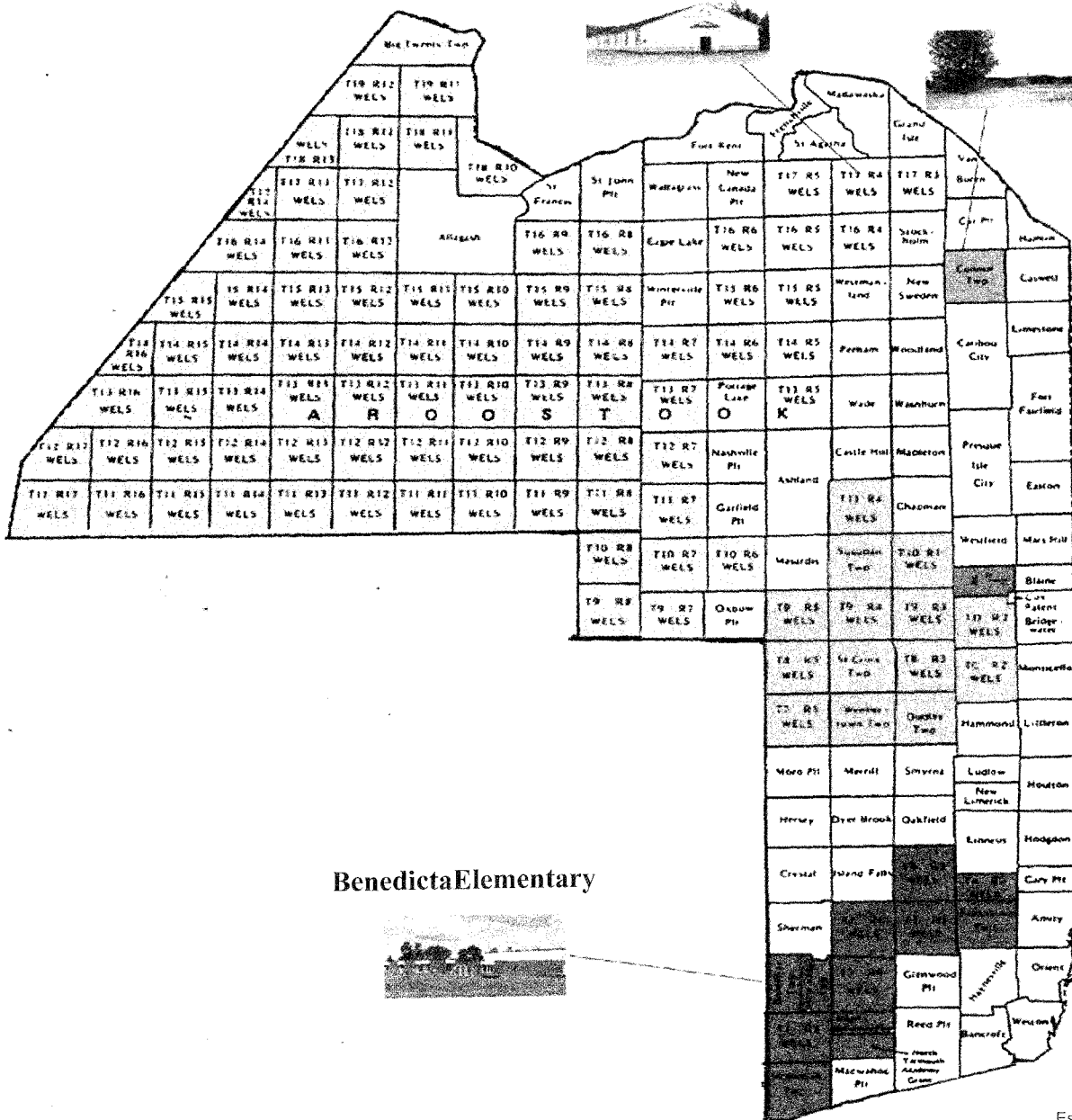
**UNORGANIZED TERRITORY  
AROOSTOOK COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND  
YEAR ENDED JUNE 30, 2000**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>SOURCES OF FINANCIAL RESOURCES</b>			
<b>REVENUES</b>			
Local property taxes - general	\$ 559,693	559,693	0
Local property taxes - county	493,421	493,421	0
State assistance	48,900	52,347	3,447
Excise taxes	140,000	161,554	21,554
Snowmobile revenue	1,400	18,651	17,251
Interest on deposits	10,000	13,228	3,228
Other	100	60	(40)
	<u>1,253,514</u>	<u>1,298,954</u>	<u>45,440</u>
<b>USE OF FINANCIAL RESOURCES</b>			
<b>EXPENDITURES</b>			
County tax	493,421	493,421	0
Roads and bridges	156,350	155,564	786
Snow removal	179,375	167,264	12,111
Solid waste disposal	111,975	91,904	20,071
Fire protection	68,095	65,670	2,425
Ambulance services	35,400	31,693	3,707
Administration	25,000	25,077	(77)
Appropriations to capital outlays	188,275	188,275	0
Street lights	5,285	5,399	(114)
Snowmobile trails	1,400	16,201	(14,801)
Recreation	17,200	16,175	1,025
Northern Maine Development Commission	11,030	11,028	2
Senior citizens	5,980	7,211	(1,231)
Cemeteries	1,350	1,050	300
Polling places	3,700	11,358	(7,658)
Audit	1,500	1,500	0
Animal control	500	500	0
Other	2,106	1,904	202
	<u>1,307,942</u>	<u>1,291,194</u>	<u>16,748</u>
<b>NET INCREASE (DECREASE) IN FUND BALANCE FROM OPERATIONS</b>	(54,428)	7,760	62,188
<b>OTHER SOURCES</b>			
Transfer from surplus	54,428	0	(54,428)
Appropriations in excess of capital outlays	0	60,852	60,852
<b>NET (DECREASE) IN FUND BALANCE</b>	<u>\$ 0</u>	<u>68,612</u>	<u>68,612</u>
<b>FUND BALANCE - JULY 1, 1999</b>		<u>222,521</u>	
<b>FUND BALANCE - JUNE 30, 2000</b>		<u>291,133</u>	

# AROOSTOOK COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS

Patrick Theriault School

Connor School



Benedicta Elementary

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

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

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

**Height of the Land Looking Down on Mooselookmeguntic Lake**



**Photos by Melissa Winchenbach**

FRANKLIN COUNTY

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

County Office

Franklin County Courthouse  
140 Main Street  
Farmington 04938

Fax: 778-5899      778-6614

Commissioners

Gary T. McGrane, Chair (District contains no unorg. terr.)      Fax: 897-2714      645-3382  
RFD 2, Box 6910      897-5423  
Jay 04239

Frederick W. Hardy (District contains no unorganized territory)      778-4320  
879 Weeks Mills Road  
New Sharon 04955

Meldon H. Gilmore (District includes all of the unorganized territory)      265-2242  
RR 1, Box 1730  
Kingsfield 04947

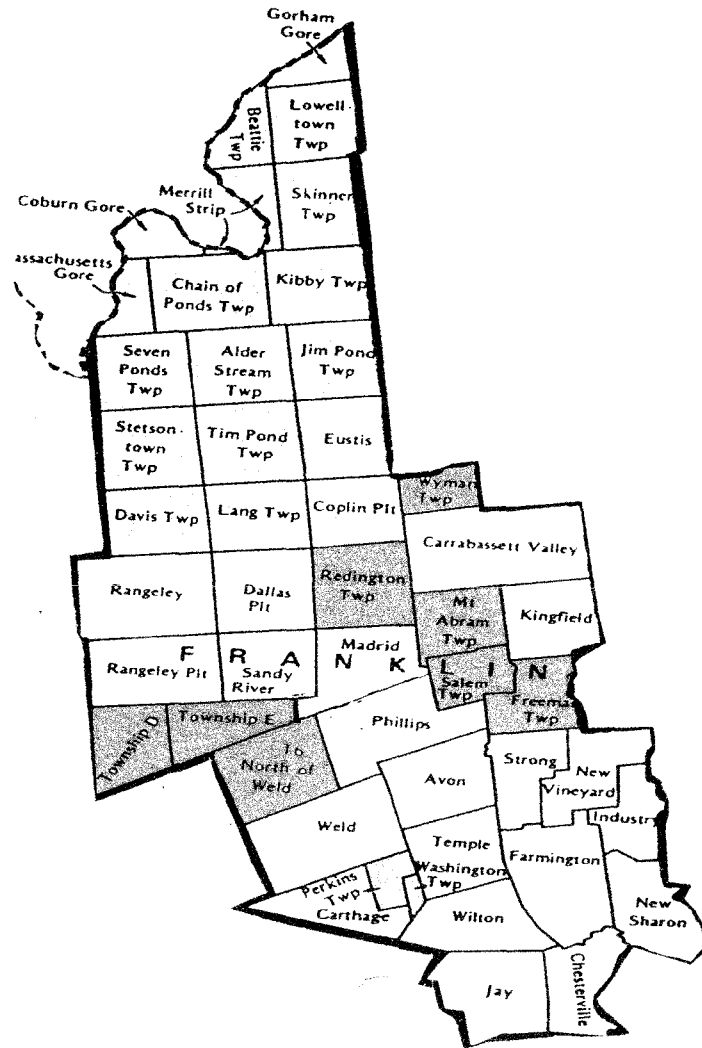
County Clerk: Julia (Julie) Magoon      Fax: 778-5899      778-6614  
Sheriff: Dennis C. Pike      Fax: 778-6485      778-2680  
Treasurer: Karen Robinson      Fax: 778-5899      778-6614  
Register of Deeds: Susan A. Black      Fax: 778-5899      778-5889  
Judge of Probate: Richard M. Morton      Fax: 778-5899      778-5888  
Register of Probate: Joyce S. Morton      Fax: 778-5899      778-5888  
EMA Director: Clyde Barker      Fax: 778-5892      778-5892  
District Attorney: Norman R. Croteau, Esq.      Fax: 778-5893      778-5890

**UNORGANIZED TERRITORY  
FRANKLIN COUNTY  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2000**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes - Assessment	\$ 393,092	393,092	0
Taxes - Excise	48,000	64,064	16,064
<b>State of Maine:</b>			
Local Road Assistance	42,000	42,852	852
Snowmobile Reimbursement	300	289	(11)
<b>Other revenues:</b>			
Investment income	0	10,017	10,017
Other	0	8686.09	8,686
<b>Total Revenues</b>	<b>483,392</b>	<b>519,000</b>	<b>35,608</b>
<b>Expenditures</b>			
Roads and bridges	150,500	161,249	(10,749)
Snow removal	180,722	198,270	(17,548)
Dumps	64,958	56,035	8,923
Fire protection	31,280	26,112	5,168
Animal control	200	0	200
Cemeteries	2,620	2,745	(125)
Ambulance	19,749	18,194	1,555
Street lights	500	451	49
Administration	25,600	20,998	4,602
Capital reserves	61,500	83,265	(21,765)
<b>Total Expenditures</b>	<b>537,629</b>	<b>567,319</b>	<b>(29,690)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(54,237)</b>	<b>(48,319)</b>	<b>5,918</b>
<b>Fund Balance - Beginning</b>		<b>291,129</b>	
<b>Fund Balance - Ending</b>		<b>242,810</b>	



# FRANKLIN COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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

\*Madrid deorganization effective July, 2000

**From Eagle Island Looking West Toward the Camden Hills**



**Photo by Commissioner Dennis Damon**

HANCOCK COUNTY

County Seat: Ellsworth  
Unorganized Territory Area: 485.96 square miles  
2000 Unorganized Territory Population: 215  
Number of Unorganized Territory Townships/Islands: 46

County Office  
50 State Street  
Ellsworth 04605

Fax: 667-1412      667-9542

Commissioners

Dennis S. Damon (District contains no unorganized territory)  
RFD 1, Box 222  
Ellsworth 04605

667-9629  
759-2718

Kenneth Shea (District includes Central, East, and Northwest unorg. territory)  
18 Sunset Park Road  
Ellsworth 04605

667-2904  
667-2373

Percy L. Brown, Jr. (District contains unorg. territory islands)  
653 Sunset Road  
Deer Isle 04627

Fax: 348-6066      348-6019  
348-2247

County Clerk: Ray A. Bickford, Jr.  
Sheriff: William F. Clark  
Treasurer: Robert F. Lakin  
Register of Deeds: Marilyn Hanscom  
Judge of Probate: James Patterson  
Register of Probate: Margaret C. Lunt  
EMA Director: Ralph E. Pinkham  
District Attorney: Michael E. Povich, Esq.

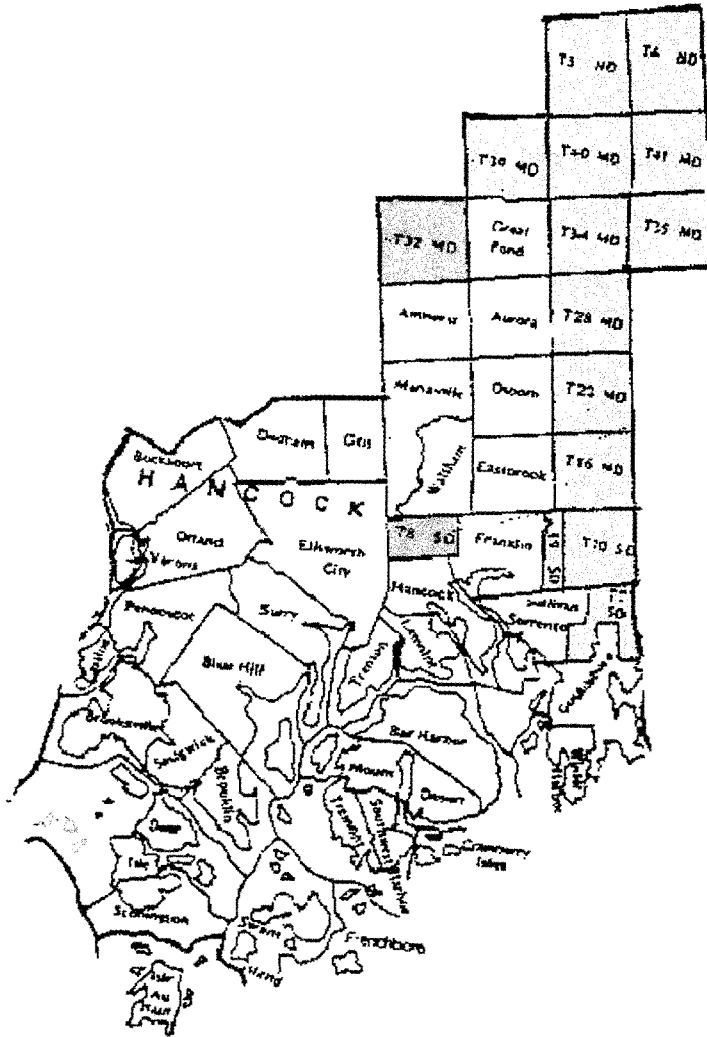
Fax: 667-1412      667-9542  
Fax: 667-7516      667-1404  
Fax: 667-1414      667-8272  
Fax: 667-1410      667-8353  
667-8434  
667-8434  
Fax: 667-1406      667-8126  
Fax: 667-0784      667-4621

**UNORGANIZED TERRITORY  
HANCOCK COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND  
YEAR ENDED JUNE 30, 2000**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
General property	\$ 51,136	51,136	0
Excise taxes	10,000	16,415	6,415
Intergovernmental revenues	12,792	12,778	(14)
Miscellaneous revenues	1,100	5,109	4,009
<b>Total Revenues</b>	<b>75,028</b>	<b>85,438</b>	<b>10,410</b>
<b>Expenditures:</b>			
Roads and bridges	7,875	5,599	2,276
Snow removal	34,680	34,230	450
Solid waste removal	26,660	24,538	2,122
Fire protection	11,500	8,500	3,000
Administration	7,673	6,453	1,220
Snowmobile club	1,500	1,500	0
Ferry transportation	5,000	0	5,000
Capital outlay	8,000	0	8,000
<b>Total Expenditures</b>	<b>102,888</b>	<b>80,820</b>	<b>22,068</b>
<b>Excess of Revenues over (under) Expenditures</b>	<b>(27,860)</b>	<b>4,618</b>	<b>32,478</b>
<b>Other Financing Sources (Uses)</b>			
Utilization of undesignated fund balance	27,860	0	(27,860)
<b>Total Other Financing Sources (Uses)</b>	<b>27,860</b>	<b>0</b>	<b>(27,860)</b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other (Uses)</b>	<b>0</b>	<b>4,618</b>	<b>4,618</b>
<b>Fund Balance - July 1</b>		<b>166,574</b>	
<b>Fund Balance - June 30</b>		<b>171,192</b>	

# HANCOCK COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.6 Home Avg. Non-Residents
	1980	1990	Prior School 0 to 4 yrs.	Elementary 5 to 13 yrs	Secondary 14 to 17 yrs.		Year Round	Seasonal	
Hancock:									
Central	124	138	11	22	7	98	53	28	73
East	44	40	1	3	3	33	19	554	1,440
Northwest		0						15	39
	<u>168</u>	<u>178</u>	<u>12</u>	<u>25</u>	<u>10</u>	<u>131</u>	<u>72</u>	<u>597</u>	<u>1,552</u>

**Unity Township**



**Photo by Doreen Sheive**

**KENNEBEC COUNTY**

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

**County Office**

125 State Street  
Augusta 04330

Fax: 623-4083      622-0971

**Commissioners**

Paul F. Jacques, Chair (District includes Unity Township))  
41 Oakland Street  
Waterville 04901

Fax: 623-4083      873-3570

Wesley G. Kieltyka (District contains no unorganized territory)  
5 Duncan Road  
Augusta 04330

Fax: 622-9980      623-1114

Nancy Rines (District contains no unorganized territory)  
PO Box 68  
South Gardiner 04359

Fax: 623-0438      582-1844  
626-0934

**County Clerk:** Trudy Lamoreau

Fax: 623-4083      622-0971

**Sheriff:** Bryan Lamoreau

Fax: 623-6387      623-3614

**Treasurer:** Patrick E. Paradis

Fax: 623-4083      622-1362

**Register of Deeds:** Norma Buck Mann

Fax: 622-1598      622-0431

**Judge of Probate:** James Mitchell, Esq.

Fax: 621-1639      622-7558

**Register of Probate:** Kathleen Ayers

Fax: 621-1639      622-7558

**EMA Director:** Vincent Cerasuolo

Fax: 622-4128      623-8407

**District Attorney:** David Crook, Esq.

Fax: 622-5839      623-1156

**UNORGANIZED TERRITORY OF KENNEBEC COUNTY**

**Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual**

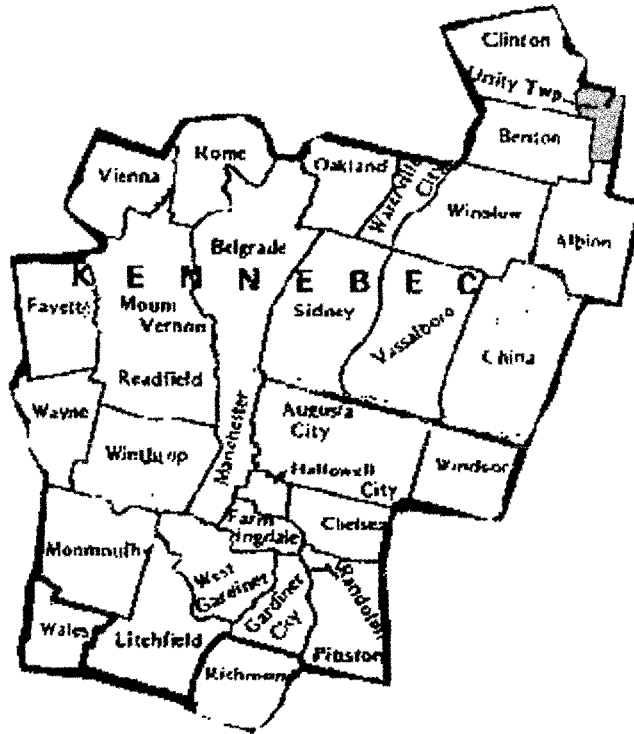
**Unity Township**

**Period ended June 30, 2000**

				<b>Budget</b>	<b>Actual</b>
<b>Revenues:</b>					
	Department of Transportation		\$	2,064	2,064
	State of Maine - property taxes			6,000	6,000
	Excise tax			2,000	8,340
	Investment income			-	241
	<b>Total revenues</b>			<b>10,064</b>	<b>16,645</b>
<b>Expenditures:</b>					
	Unity fire department			1,600	1,000
	Snow removal			4,470	4,470
	Roads			-	600
	Town of Unity			-	1,595
	Waste disposal			2,275	1,414
	Audit			300	-
	Administration			467	-
	Miscellaneous / contingency			952	62
	<b>Total expenditures</b>			<b>10,064</b>	<b>7,650</b>
<b>Net revenues over (under) expenditures</b>				<b>-</b>	<b>8,995</b>
<b>Fund balance, beginning of period</b>					<b>2,784</b>
<b>Fund balance, end of period</b>				<b>\$</b>	<b>11,779</b>



# KENNEBEC COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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



**Photo by Deborah Wilkes**

**OXFORD COUNTY**

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

**County Office**

26 Western Avenue  
South Paris 04281

Fax: 743-1545      743-6359

**Commissioners**

Fredric Kennard (District includes North Oxford)  
414 Penobscot Street  
Rumford 04276

364-8891

Albert S. Carey (District includes Milton and Albany)  
29 Durrell Hill Road  
South Paris 04281

743-2821

Steven Merrill (District includes Batchelders Grant and Mason)  
154 Main Street  
Norway 04268

743-7695  
539-4112

**County Clerk:** Carole G. Mahoney

Fax: 743-1545      743-6359

**Sheriff:** Lloyd Herrick

Fax: 743-1510      743-9554

**Treasurer:** Mary Ann Prue

Fax: 743-1545      743-6350

**Register of Deeds:**

Jane C. Rich (East)

Fax: 743-2656      743-6211

Jean Watson (West)

Fax: 935-4183      935-2565

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

Fax: 743-2656      743-4297

**Register of Probate:** Theodore Tracy

Fax: 743-2656      743-6671

**EMA Director:** Dan Schorr

Fax: 743-7346      743-6336

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

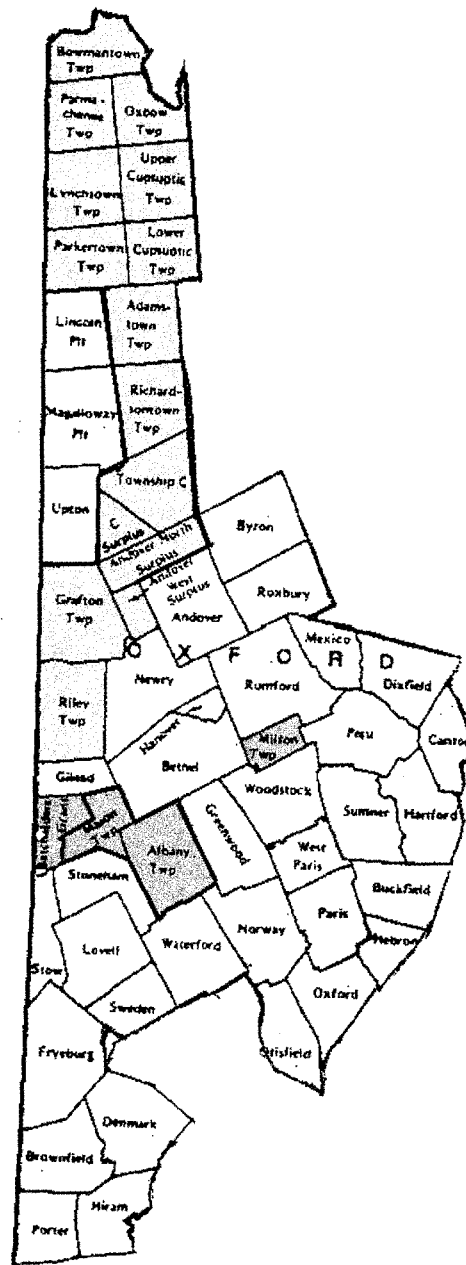
Fax: 743-1511      743-8282

**UNORGANIZED TERRITORY  
OXFORD COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND  
YEAR ENDED JUNE 30, 2000**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Taxes:</b>			
General property	\$ 264,304	264,304	0
Excise taxes	45,000	49,358	4,358
<b>Intergovernmental revenues:</b>			
<b>Federal:</b>			
FEMA	0	83,723	83,723
<b>State of Maine:</b>			
Highway block grant	60,396	60,396	0
Snowmobile	300	318	18
FEMA	0	5,094	5,094
<b>Other revenues:</b>			
Interest income	3,000	9,739	6,739
Miscellaneous	0	1,062	1,062
<b>Total Revenues</b>	<b>373,000</b>	<b>473,994</b>	<b>100,994</b>
<b>Expenditures:</b>			
Roads and bridges maintenance	145,000	93,682	51,318
Snow removal	122,000	98,121	23,879
Solid waste removal	41,000	42,183	(1,183)
Fire protection	15,000	8,650	6,350
Administration	24,875	17,377	7,498
Ambulance services	16,000	13,017	2,983
Land rental	2,750	2,600	150
Polling places	750	1,277	(527)
Animal control	1,500	1,955	(455)
Street lights, insurance	450	450	0
Contingent	25,000	0	25,000
Snowmobile trails	300	0	300
Cemeteries	250	250	0
Audit	2,500	4,932	(2,432)
FEMA grant	0	88,817	(88,817)
Roads and bridges	125,000	111,912	13,088
<b>Total Expenditures</b>	<b>522,375</b>	<b>485,223</b>	<b>37,152</b>
<b>Excess of Revenues over (under) Expenditures</b>	<b>(149,375)</b>	<b>(11,229)</b>	<b>138,146</b>
<b>Other Financing Uses:</b>			
Budgeted Utilization of Undesignated Fund Balance	149,375	0	(149,375)
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ 0</b>	<b>(11,229)</b>	<b>(11,229)</b>
Fund Balance - July 1		430,706	
Fund Balance - June 30		419,477	

# OXFORD COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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



**Photo by Melissa Winchenbach**

PENOBSCOT COUNTY

County Seat: Bangor  
Unorganized Territory Area: 1,242.97 square miles  
2000 Unorganized Territory Population: 1,449  
Number of Unorganized Territory Townships: 38

County Office

97 Hammond Street  
Bangor 04401-4998

Fax: 945-6027            942-8535

Commissioners

Peter K. Baldacci (District contains no unorg. territory)  
27 Hempstead Avenue  
Bangor 04401

Fax: 942-8335            942-0076

Richard D. Blanchard (District includes all of the unorg. territory)  
31 5th Street  
Old Town 04468

827-4525

Thomas J. Davis, Jr. (District contains no unorganized territory)  
PO Box 112  
Kenduskeag 04450

884-8383

**County Clerk:** Donna L. Keim

Fax: 945-6027            942-8535

**Sheriff:** Edward J. Reynolds

Fax: 945-4761            947-4585

**Treasurer:** Gerry G.M. Palmer, Jr.

Fax: 945-6027            942-8535

**Register of Deeds:** Susan F. Bulay

Fax: 945-4920            942-8797

**Judge of Probate:** Allan Woodcock, Jr.

Fax: 941-8499            942-8769

**Register of Probate:** Susan M. Almy

Fax: 941-8499            942-8769

**EMA Director:** Blair W. Ingraham, Jr.

Fax: 942-8941            945-4750

**District Attorney:** R. Christopher Almy, Esq.

Fax: 945-4748            942-8552

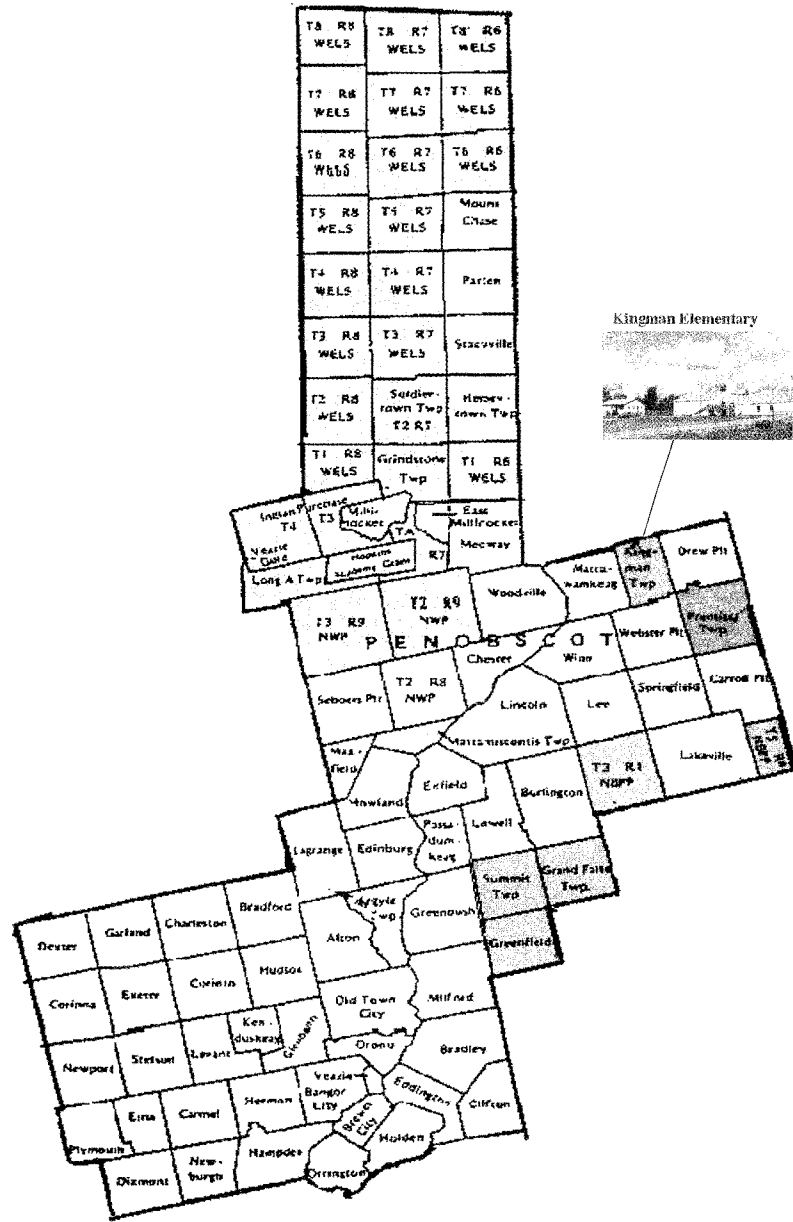
UNORGANIZED TERRITORY  
PENOBSCOT COUNTY, MAINE

STATEMENT OF OPERATING REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Carried Balances &amp; Reserves</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES					
Taxes:					
Property taxes	\$ 708,695		708,695 \$	708,695 \$	0
Excise taxes	100,000		100,000	131,265	31,265
Intergovernmental revenues	101,632		101,632	117,499	15,867
Interest	15,000		15,000	26,755	11,755
Other	20,000		20,000	23,967	3,967
Total revenues	<u>945,327</u>		<u>945,327</u>	<u>1,008,180</u>	<u>62,853</u>
EXPENDITURES					
Audit/Bank charges & fees	1,700		1,700	518	1,182
Roads and bridges	217,500	25,000	242,500	150,307	92,193
Snow Removal	327,843		327,843	397,785	(69,942)
Dumps	128,830	8,000	136,830	129,338	7,492
Fire Protection	44,000		44,000	33,697	10,303
Ambulance	22,500		22,500	17,137	5,363
Cemeteries	17,238		17,238	17,571	(333)
Animal Control	7,000		7,000	2,496	4,504
Polling Places	1,500		1,500	2,242	(743)
Snowmobile Trails	2,200		2,200	2,311	(111)
Administration	45,016		45,016	46,689	(1,673)
E-911 Addressubg	30,000	55,000	85,000	85	84,915
Capital Outlay					
Salt/Sand Buildings	100,000	470,226	570,226	570,226	0
	<u>945,327</u>	<u>558,226</u>	<u>1,503,553</u>	<u>1,370,403</u>	<u>133,150</u>
Excess of revenues over (under) expenditures	<u>0</u>	<u>(558,226)</u>	<u>(558,226)</u>	<u>(362,223)</u>	<u>196,003</u>
FUND BALANCE - BEGINNING				<u>966,828</u>	0
FUND BALANCE - ENDING			<u>\$ 604,605</u>		



# PENOBSCOT COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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

\*Prentiss deorganized June, 1990

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



**Kokadjo Township**



**Photos by Doreen Sheive**

**PISCATAQUIS COUNTY**

County Seat: Dover-Foxcroft  
Unorganized Territory Area: 3,320.81 square miles  
2000 Unorganized Territory Population: 843  
Number of Unorganized Territory Townships: 154

**County Office**

51 E. Main Street  
Dover-Foxcroft 04426

Fax: 564-3022      564-2161

**Commissioners**

Eben G. DeWitt (District includes Barnard, Northeast Piscataquis  
6 Prospect Street      excluding Elliottsville, Northwest Piscataquis, and  
Milo 04463      Southeast Piscataquis)      943-2486

Woodrouffe L. Bartley, Jr. (District includes Blanchard and Elliottsville)      695-3034  
Oliver Road      695-2477  
Greenville 04441

Ruel P. Cross (District contains no unorganized territory)      564-7781  
56 West Main Street  
Dover-Foxcroft 04426

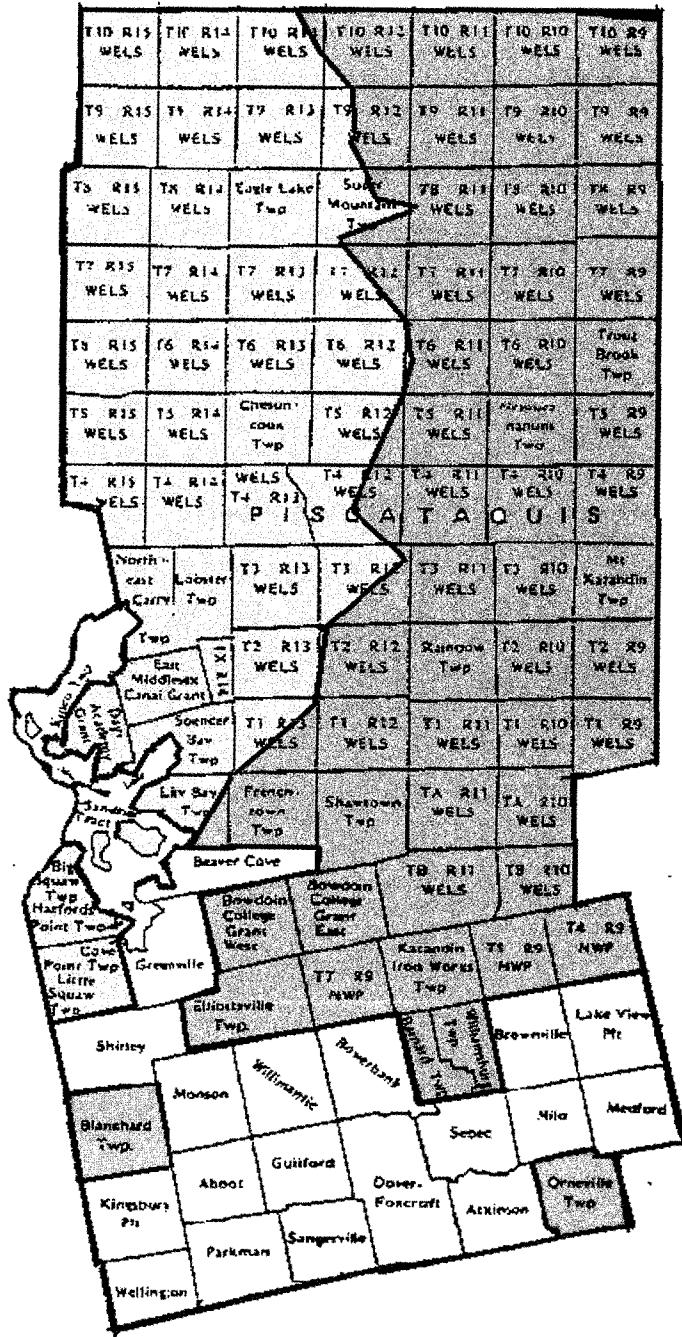
**County Clerk:** Carolyn K. Doore      Fax: 564-3302      564-2161  
**Sheriff:** John J. Goggin      Fax: 564-2315      564-3304  
**Treasurer:** Philip E. Warren      564-2161  
**Register of Deeds:** Linda M. Smith      Fax: 564-7708      564-2411  
**Judge of Probate:** Douglas M. Smith      564-2431  
**Register of Probate:** Judith A. Raymond      564-2431  
**EMA Director:** Robert C. Wilson      943-2115  
**District Attorney:** R. Christopher Almy, Esq.      Fax: 564-6503      564-2181

UNORGANIZED TERRITORY  
PISCATAQUIS COUNTY, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Taxes assessed	\$ 405,334	\$ 405,334	\$ 0
Excise taxes	92,000	128,243	36,243
Intergovernmental revenues	89,200	130,131	40,931
Interest income	12,000	13,497	1,497
Miscellaneous revenues	5,900	4,309	(1,591)
	<hr/>	<hr/>	<hr/>
Total revenues	604,434	681,514	77,080
<b>EXPENDITURES</b>			
Administration	39,840	39,984	(144)
Fire	46,750	37,442	9,308
Highways and bridges	389,200	341,664	47,536
Dump	201,700	170,552	31,148
Ambulance	7,500	7,000	500
Cemeteries	5,100	3,539	1,561
Animal control	700	1,183	(483)
Snowmobile trails	2,000	0	2,000
	<hr/>	<hr/>	<hr/>
Total expenditures	692,790	601,364	91,426
Excess of revenues over (under) expenditures	\$ (88,356)	80,150	\$ 168,506
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers out	(143,885)	(143,885)	0
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (232,241)	(63,735)	168,506
<b>FUND BALANCE - BEGINNING</b>			
		426,216	
Reclassify capital project reserves		(234,657)	
<b>FUND BALANCE - BEGINNING, RESTATED</b>			
		191,559	
<b>FUND BALANCE - ENDING</b>			
		127,824	

# PISCATAQUIS COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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

\*Blanchard deorganized in 1985

**Mount Kineo from Rockwood Township**



**Photo by Carol Lehto**

**SOMERSET COUNTY**

County Seat: Skowhegan  
Unorganized Territory Area: 2,367.21 square miles  
2000 Unorganized Territory Population: 781  
Number of Unorganized Territory Townships: 80

**County Office**

Court Street  
Skowhegan 04976

Fax: 858-4707      474-9861

**Commissioners**

Zane G. Libby (District contains no unorganized territory)  
55 Waterville Road  
Norridgewock 04957

634-3411

Joseph B. Bowman (District contains no unorganized territory)  
RFD 3, Box 1500  
Skowhegan 04976

474-8609

Tracey H. Rotondi (District includes all of the unorganized territory)  
216 Dore Hille Road  
Athens 04912

654-2167

**County Clerk:** Robin Poland  
**Sheriff:** Barry A. DeLong  
**Treasurer:** Ruth Ann Poland  
**Register of Deeds:** Marguerite P. Libby  
**Judge of Probate:** John Alsop  
**Register of Probate:** Victoria Hatch  
**EMA Director:** Dale Sweet  
**District Attorney:** David Crook, Esq.

Fax: 858-4707      474-9861  
Fax: 858-4705      474-9591  
474-5776  
Fax: 474-3421      474-3421  
474-3322  
474-3322  
Fax: 474-0879      474-6788  
Fax: 474-7407      474-2423

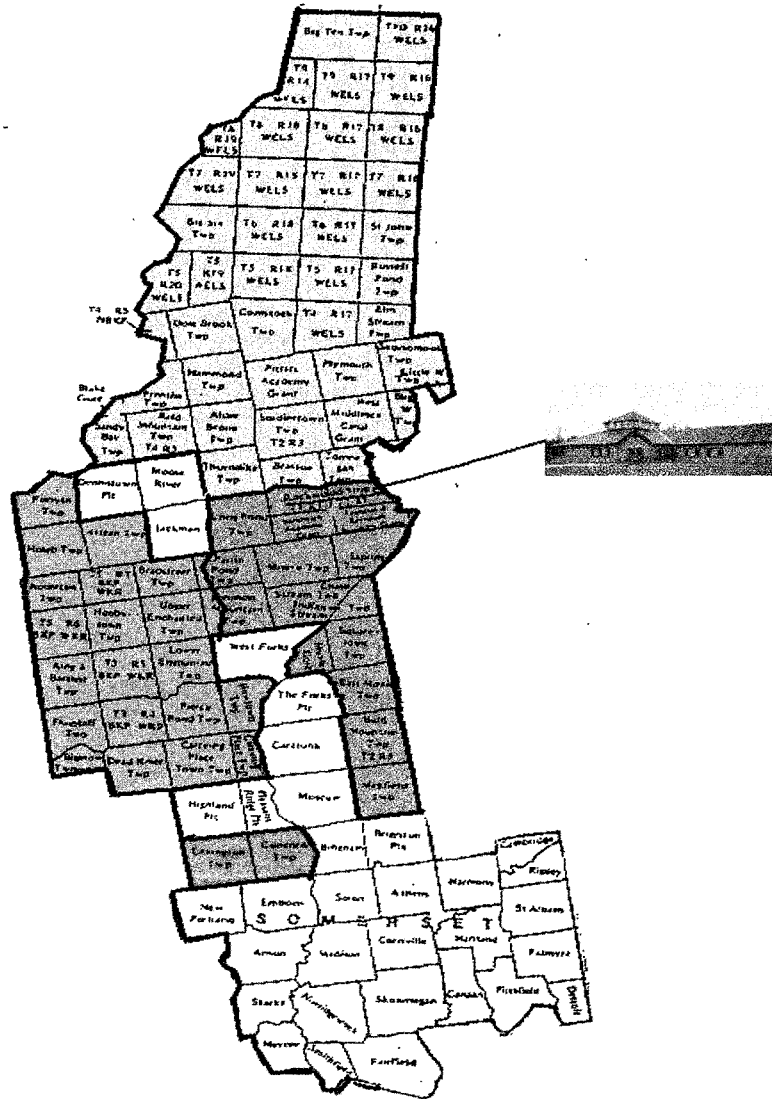
**UNORGANIZED TERRITORY  
SOMERSET COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND  
YEAR ENDED JUNE 30, 2000**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Property taxes	\$ 611,029	611,029	0
Excise taxes	90,000	115,459	25,459
Intergovernmental	84,438	80,357	(4,081)
Charges for services	0	5,181	5,181
Investment income	0	22,184	22,184
Miscellaneous	15,000	1,980	(13,020)
<b>TOTAL REVENUES</b>	<b>800,467</b>	<b>836,190</b>	<b>35,723</b>
<b>EXPENDITURES</b>			
Roads and bridges	204,220	221,934	(17,714)
Snow removal	159,747	146,949	12,798
Dumps	115,078	126,860	(11,782)
Fire protection	51,572	48,105	3,467
Cemeteries	6,490	6,490	0
Ambulance services	11,300	10,594	706
Street lights	3,900	3,640	260
Snowmobile trails	29,000	29,000	0
Polling places	1,950	811	1,139
Community Building - Rockwood	6,000	5,499	501
Moosehead Vacation Sports Association	6,000	6,000	0
Administration	35,539	29,708	5,831
E-911 addressing	5,000	5,000	0
Animal control - Humane Society Shelter	1,000	1,095	(95)
Contingency	0	20,842	(20,842)
<b>TOTAL EXPENDITURES</b>	<b>636,796</b>	<b>662,527</b>	<b>(25,731)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>163,671</b>	<b>173,663</b>	<b>9,992</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	(255,396)	(255,396)	0
Transfers In	5,000	5,000	0
<b>NET FINANCING SOURCES (USES)</b>	<b>(250,396)</b>	<b>(250,396)</b>	<b>0</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(86,725)</b>	<b>(76,733)</b>	<b>9,992</b>
Fund Balance - July 1	170,315	170,315	0
Fund Balance - June 30	83,590	93,582	9,992



# SOMERSET COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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

**Edmunds Boat Landing**



Photo by Doreen Sheive

WASHINGTON COUNTY

County Seat: Machias  
Unorganized Territory Area: 1,107.06 square miles  
2000 Unorganized Territory Population: 1,315  
Number of Unorganized Territory Townships: 34

County Office  
PO Box 297  
Machias 04654

Fax: 255-3313      255-3127

Commissioners

William B. Boone (District includes East Central and North Washington)      853-4884  
3 School Street  
Eastport 04631

Winola M. Burke (District includes part of North Washington)      454-2580  
125 South Street  
Calais 04619

John B. Crowley, Sr. (District contains no unorganized territory)      497-2178  
Basin Road  
Addison 04606

County Clerk: Joyce Thompson	Fax: 255-3313	255-3127
Sheriff: Joseph L. Tibbetts	Fax: 255-8636	255-4422
Treasurer: Jill Holmes	Fax: 255-6427	255-8354
Register of Deeds: Sharon D. Strout	Fax: 255-3838	255-6512
Judge of Probate: Lyman L. Holmes	Fax: 255-8636	255-3800
Register of Probate: Carlene Holmes		255-6591
EMA Director: Paul Thompson	Fax: 255-8636	255-3931
District Attorney: Michael E. Povich, Esq.		255-4425
Unorganized Territory Supervisor: Dean Preston	Fax: 255-3572	255-8919

**UNORGANIZED TERRITORY**

**WASHINGTON COUNTY**

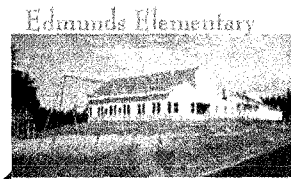
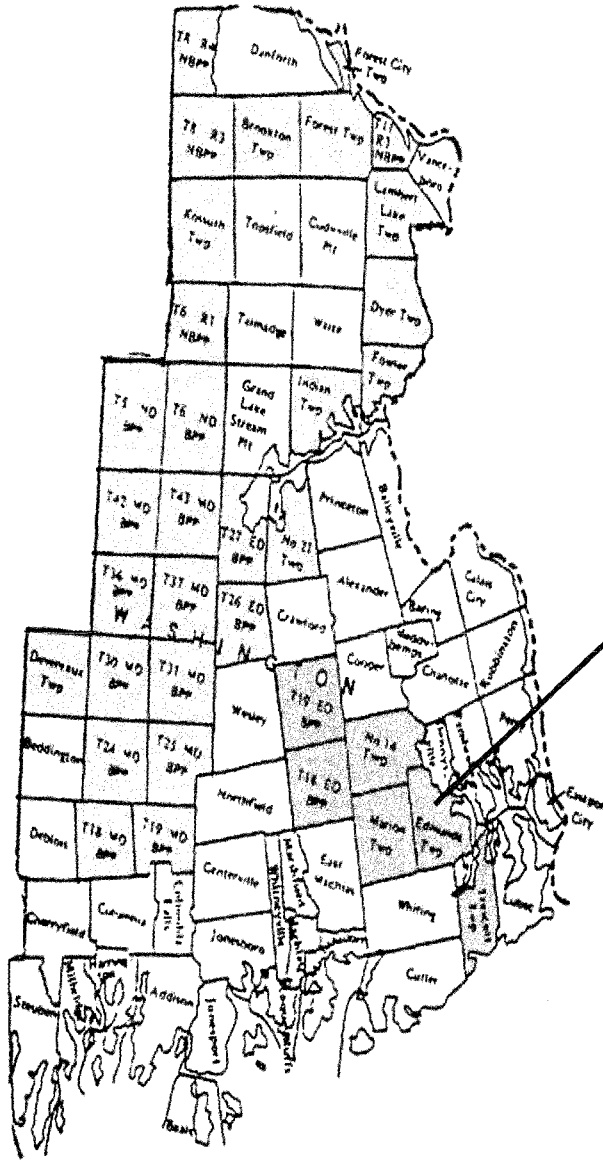
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND**

**YEAR ENDED JUNE 30, 2000**

			Variance
			Favorable
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
<b>REVENUES</b>			
Property taxes	\$ 399,785	399,785	0
Excise taxes	95,247	133,802	38,555
Intergovernmental revenues:	92,136	109,424	17,288
Moosehorn wildlife refuge	21,399	18,801	(2,598)
Interest income	0	20881	20,881
Miscellaneous	18,879	10,929	(7,950)
<b>TOTAL REVENUES</b>	<b>627,446</b>	<b>693,622</b>	<b>66,176</b>
<b>EXPENDITURES</b>			
Roads and bridges	157,882	155,943	1,939
Snow removal	188,172	188,172	0
Dumps	110,670	107,489	3,181
Fire and ambulance	47,887	35,576	12,311
Animal control	1,500	880	620
Cemeteries	3,800	3,156	644
Street lights	2,400	2,063	337
Polling places	4,431	4,431	0
Community projects	7,600	5,850	1,750
Shellfish conservation	35,221	35,221	0
Administration	32,433	32,433	0
Soil and water	7,200	7,200	0
Contingency	16,000	0	16,000
Reserves funds	12,250	32,771	(20,521)
<b>TOTAL EXPENDITURES</b>	<b>627,446</b>	<b>611,185</b>	<b>16,261</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>			
<b>EXPENDITURES</b>	<b>0</b>	<b>82,437</b>	<b>82,437</b>
<b>FUND BALANCE - JULY 1</b>		<b>558,923</b>	
<b>FUND BALANCE - JUNE 30</b>		<b>641,360</b>	

# WASHINGTON COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
	1990	2000	Prior School 0 to 4 yrs.	Elementary 5 to 14 yrs	Secondary 15 to 19 yrs.		Year Round	Seasonal	
Washington:									
East Central*	661	768	41	113	49	578	367	242	578
North**	496	547	27	70	39	425	268	776	1,855
	<u>1,157</u>	<u>1,315</u>	<u>68</u>	<u>183</u>	<u>88</u>	<u>1,003</u>	<u>635</u>	<u>1,018</u>	<u>2,433</u>

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

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

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

Annual Financial Report and Report required by  
Government Auditing Standards

June 30, 2000

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Independent Auditor's Report

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

We have audited the accompanying general purpose financial statements of the State of Maine Unorganized Territory Education and Services Fund as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the State of Maine Unorganized Territory Education and Services Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

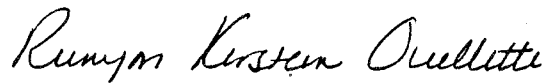
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable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

The general purpose financial statements referred to above include only the financial activities of the State of Maine Unorganized Territory Education and Services Fund, which is represented by certain accounts of the State of Maine, as more fully explained in the footnotes.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the State of Maine Unorganized Territory Education and Services Fund as of June 30, 2000 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The individual fund statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the State of Maine Unorganized Territory Education and Services Fund. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2000 on our consideration of the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

A handwritten signature in cursive script, reading "Remy Kerssen Ouellette".

November 22, 2000  
South Portland, Maine

**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**  
**Combined Balance Sheet**  
**All Fund Types and Account Group**  
**June 30, 2000**  
**(with comparative totals for June 30, 1999)**

	General Fund	Fiduciary Fund Type Agency Fund	Account Group General Fixed Assets	Totals (Memorandum Only)	
				2000	1999
<b>ASSETS</b>					
Receivables:					
Taxes receivable - current year	\$ 126,491	-	-	126,491	125,435
Taxes receivable - prior years	71,588	-	-	71,588	139,359
Tax liens	10,774	-	-	10,774	42,250
Due from State of Maine Treasury	2,732,476	239,722	-	2,972,198	3,155,601
Fixed Assets	-	-	3,905,359	3,905,359	3,651,195
<b>Total assets</b>	<b>\$ 2,941,329</b>	<b>239,722</b>	<b>3,905,359</b>	<b>7,086,410</b>	<b>7,113,840</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable and payroll withholdings	170,611	-	-	170,611	283,153
Accrued wages	171,410	-	-	171,410	167,778
Accrued compensated absences	66,041	-	-	66,041	57,494
Due to State of Maine Treasury - Education	-	-	-	-	15,453
Due to other government agencies	-	239,722	-	239,722	228,397
Deferred tax revenue	193,500	-	-	193,500	318,000
<b>Total liabilities</b>	<b>601,562</b>	<b>239,722</b>	<b>-</b>	<b>841,284</b>	<b>1,070,275</b>
Fund equity:					
Investment in general fixed assets	-	-	3,905,359	3,905,359	3,651,195
Fund Balances:					
Reserved:					
Encumbrances	148,859	-	-	148,859	99,958
Unreserved:					
Undesignated	2,190,908	-	-	2,190,908	2,292,412
<b>Total fund equity</b>	<b>2,339,767</b>	<b>-</b>	<b>3,905,359</b>	<b>6,245,126</b>	<b>6,043,565</b>
<b>Total liabilities and fund equity</b>	<b>\$ 2,941,329</b>	<b>239,722</b>	<b>3,905,359</b>	<b>7,086,410</b>	<b>7,113,840</b>

*See accompanying notes to financial statements.*

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

**General Fund**

**Year ended June 30, 2000**

**(with comparative totals for year ended June 30, 1999)**

	<b>2000</b>	<b>1999</b>
Revenues:		
Taxes	\$ 14,029,973	12,571,907
Intergovernmental	549,996	522,420
Charges for services	221,627	194,244
Other	134,452	129,213
Total revenues	14,936,048	13,417,784
Expenditures:		
Current:		
Education	8,542,036	8,928,154
County reimbursements for services	3,399,068	3,153,972
Departmental	999,580	926,301
Unclassified	2,047,967	2,068,389
Total expenditures	14,988,651	15,076,816
Deficiency of revenues under expenditures	(52,603)	(1,659,032)
Fund balance, beginning of year	2,392,370	4,051,402
<b>Fund balance, end of year</b>	<b>\$ 2,339,767</b>	<b>2,392,370</b>

*See accompanying notes to financial statements.*

**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**General Fund**  
**Year ended June 30, 2000**

	Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 13,831,670	14,029,973	198,303
Intergovernmental	478,038	549,996	71,958
Charges for services	200,000	221,627	21,627
Other	151,500	134,452	(17,048)
Total revenues	14,661,208	14,936,048	274,840
Expenditures:			
Current:			
Education	9,584,708	8,542,036	1,042,672
County reimbursements for services	3,399,068	3,399,068	-
Departmental	1,058,256	999,580	58,676
Unclassified	2,266,361	2,047,967	218,394
Total expenditures	16,308,393	14,988,651	1,319,742
Excess (deficiency) of revenues over (under) expenditures	(1,647,185)	(52,603)	1,594,582
Other financing sources (uses):			
Subsequent appropriation - Passamaquoddy	6,977	-	(6,977)
Budgeted use of surplus	1,640,208	-	(1,640,208)
Total other financing sources (uses)	1,647,185	-	(1,647,185)
Deficiency of revenues and other financing sources under expenditures	-	(52,603)	(52,603)
Fund balance, beginning of year		2,392,370	
<b>Fund balance, end of year</b>	<b>\$</b>	<b>2,339,767</b>	

*See accompanying notes to financial statements.*



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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity**

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

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

**B. Basis of Presentation**

The accounts of the UT are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by type in the financial statements. Amounts in the "totals - memorandum only" columns in the preceding financial statements represent a summation of the combined financial statement line items of the fund type, and are presented only for analytical purposes. The summation may include fund types that use different bases of accounting and interfund transactions that have not been eliminated. Consequently, amounts shown in the "totals - memorandum only" columns are not comparable to a consolidation and do not represent the total resources available, or the total revenues and expenditures/expenses of the UT. The UT uses the following fund categories and fund types:

**GOVERNMENTAL FUND**

Governmental funds are those through which most governmental functions of the UT are financed. The acquisition, use and balances of the UT's expendable financial resources and the related liabilities are accounted for through the governmental fund. The measurement focus is upon determination of changes

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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in financial position, rather than upon net income determination. The following is the UT's Governmental Fund Type:

**General Fund** - This fund accounts for all financial transactions except those required to be accounted for in another fund.

**FIDUCIARY FUND**

**Agency Fund** - Agency funds are used to account for assets that the UT holds on behalf of others as their agent. The UT accounts for the collection and disbursement of excise taxes on behalf of the counties' unorganized territories in an agency fund.

**General Fixed Assets Account Group** - This group of accounts is established to account for all fixed assets of the UT. All fixed assets are valued at cost or estimated historical cost if actual historical cost is not available. No depreciation is recorded on general fixed assets.

**C. Basis of Accounting**

The accounting and reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Revenues are recognized (recorded) in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current fiscal period. Available means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. This contrasts with the method used by private-sector entities, where revenues are recorded when they are earned.

Charges for services and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Under the modified accrual basis of accounting expenditures are generally recognized when the related fund liability is incurred.

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**D. Budgetary Accounting**

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

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

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

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. At June 30, 2000 fund balance reservations for outstanding encumbrances amounted to \$148,859.

**E. Explanation of Excess Expenditures**

For the year ended June 30, 2000, this report shows expenditures in excess of the budget in the following departments:

Land Use Regulation Commission	\$ 6,358
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The budget presentation in these financial statements represents the municipal cost component which is used to facilitate the calculation of the amount to be raised by the Unorganized Territories through taxation. With respect to Land Use Regulation Commission, state law requires that the UT fund 10% of Land Use Regulation Commission total appropriations. This amount is not known at the time the municipal cost component is set.

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

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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**F. General Fixed Assets**

Expenditures for property and equipment are charged to departmental operations whenever such items are purchased. For reporting general fixed assets, the UT maintains an inventory of fixed assets as part of a statewide fixed asset system. Equipment and vehicles are tracked in this system. Building costs, however, have been estimated using historical ledger sheets. Infrastructure is not recorded in the general fixed asset account group.

**G. Vacation and Sick Leave**

The UT (State) permits employees to accumulate a limited amount of earned but unused vacation benefits which will be paid to employees upon separation from State service. The cost of unused vacation benefits at June 30, 2000 was \$66,041 and has been accrued in the General Fund as it is expected that these liabilities will be funded with current expendable resources. Employees' sick time is not vested; therefore, expense for sick time is recorded when paid.

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**PROPERTY TAX**

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Property taxes for the current year were committed in July 2000 based on the assessed value of all real and personal property located in each county. Tax bills are mailed annually by August 1, with one installment due on October 1. Interest was charged at 10% on all taxes unpaid after this date. Assessed values are periodically established by the UT's Assessor at 100% of estimated market value. At April 1, 2000, the date on which the current year's assessed value was based, the assessed value represented 100% of estimated market value.

The UT is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$218,394 for the year ended June 30, 2000. The variance between actual property tax revenues and budgeted property tax revenues represents supplemental taxes, overlay and the change in deferred taxes.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The UT has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remained unpaid.

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

The following summarizes the 2000 levy:

	<u>Assessed value</u>	<u>Tax rate</u>	<u>Commitment</u>
Aroostook	\$ 434,540,761	.00707	3,072,203
Franklin	100,737,368	.00958	965,064
Hancock	58,779,217	.00595	349,736

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

**PROPERTY TAX, CONTINUED**

	Assessed value	Tax rate	Commitment
Kennebec	\$ 2,410,961	.00835	20,132
Knox	6,271,513	.00575	36,061
Lincoln	4,681,036	.00554	25,933
Oxford	108,245,005	.00762	824,827
Penobscot	174,317,447	.00962	1,676,934
Piscataquis	432,542,778	.00702	3,036,450
Somerset	384,852,453	.00717	2,759,392
Waldo	503,290	.00580	2,919
Washington	126,074,427	.00936	1,180,057
			13,949,708
Supplemental taxes assessed			152,213
			14,101,921
Less: Homestead reimbursement			118,038
Collections and abatements			13,857,392
<b>Balance at June 30, 2000</b>			<b>\$ 126,491</b>

Comprised of:

Personal property taxes	\$ 21,961
Real estate taxes	104,530

**Balance** **\$ 126,491**

Due date	10/1/99
Interest rate on delinquent taxes	10%
Percent of collection	99.10%

**PENSIONS**

**Plan Description**

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

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

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

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**PENSIONS, CONTINUED**

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

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited for a five year period for non-vested members and through the date of refund for vested members. Withdrawal of accumulated contributions results in forfeiture of all benefits. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 6.0%.

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

**Funding Policy**

The Maine Constitution, Maine Statutes and the System's funding policy provide for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to accumulate adequate assets to pay benefits when due. Level percentage of payroll employer contribution rates are determined using the entry age normal actuarial funding method. The System also uses the level percentage of payroll method to amortize the unfunded liability of the State and teacher plan over a closed 25-year period from June 30, 1998.

The State of Maine is required to remit 25% of its budgetary surplus at the end of its fiscal year to the System, in order to reduce any unfunded pension liability for state employees and teachers.

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

The actuarially determined contribution rates in effect for 1999 participating entities are as follows:

<u>State:</u>	
Employees	7.65-8.65%
Employer	16.68%
 <u>Teachers:</u>	
Employees	7.65%
Employer	19.30%

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

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

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**FIXED ASSETS**

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The following is a summary of changes in the General Fixed Assets Account Group during the fiscal year:

	Balance June 30, <u>1999</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2000</u>
Land and real property	\$ 2,471,285	-	-	2,471,285
Equipment and vehicles	1,179,910	254,164	-	1,434,074
<b>Totals</b>	<b>\$ 3,651,195</b>	<b>254,164</b>	<b>-</b>	<b>3,905,359</b>

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**LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

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The UT is aware of the existence of several landfills which have all been closed as of June 30, 2000. The liability for postclosure monitoring costs falls on the individual County's Unorganized Territory funds. The State of Maine Unorganized Territory Education and Services Fund would be effected by virtue of an increase in the municipal cost component needs in a year in which postclosure costs were incurred. The amount and timing of these potential postclosure costs are unknown.

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**COUNTY TAX**

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The following summarizes the amounts of county taxes paid to each of the counties for the year ended June 30, 2000:

Aroostook	\$ 465,816
Franklin	109,096
Hancock	26,426
Kennebec	2,645
Knox	6,272
Lincoln	3,703
Oxford	67,528
Penobscot	152,211
Piscataquis	657,167
Somerset	353,590
Waldo	530
Washington	202,983
<b>Total</b>	<b>\$ 2,047,967</b>

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

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**OTHER EMPLOYEE BENEFITS**

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**A. Postretirement Health Care Benefits**

The employees of the State of Maine Unorganized Territory Education and Services Fund are covered under the State of Maine's employer benefits program. In addition to providing pension benefits, the State of Maine funds health care benefits for most retirees. Specifically excluded are members of the Maine Teachers Association. Effective January 1, 1999 the State pays 30% of post retirement health insurance premiums for teachers. The State pays 100% of post retirement health insurance premiums for other eligible individuals who were first employed before July 1, 1991. A pro rata portion, ranging from 0% for retirees with less than 5 years participation to 100% for retirees with 10 or more years of participation, is paid for eligible individuals first employed after July 1, 1991. Retirees eligible for Medicare are covered under supplemental insurance policies. Coverage for retirees who are not eligible for Medicare includes basic hospitalization, supplemental major medical and prescription drugs, and costs for treatment of mental health, alcoholism and substance abuse.

**B. Postretirement Life Insurance Benefits**

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

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**SELF-INSURANCE**

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**A. Risk Management**

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



**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**  
**General Fund**  
**Comparative Balance Sheets**  
**June 30, 2000 and 1999**

	2000	1999
<b>ASSETS</b>		
Receivables:		
Taxes receivable - current year	\$ 126,491	125,435
Taxes receivable - prior years	71,588	139,359
Tax liens	10,774	42,250
Due from State of Maine Treasury - General Assistance	-	1,000
Due from State of Maine Treasury	2,732,476	2,926,204
<b>Total assets</b>	<b>\$ 2,941,329</b>	<b>3,234,248</b>
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Accounts payable and payroll withholdings	170,611	283,153
Accrued wages	171,410	167,778
Accrued compensated absences	66,041	57,494
Due to State of Maine Treasury - Education	-	15,453
Deferred tax revenue	193,500	318,000
<b>Total liabilities</b>	<b>601,562</b>	<b>841,878</b>
Fund equity:		
Reserved:		
Encumbrances	148,859	99,958
Unreserved:		
Undesignated	2,190,908	2,292,412
<b>Total fund equity</b>	<b>2,339,767</b>	<b>2,392,370</b>
<b>Total liabilities and fund equity</b>	<b>\$ 2,941,329</b>	<b>3,234,248</b>

## STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

## General Fund

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

## Budget and Actual

Year ended June 30, 2000

(with comparative actual amounts for year ended June 30, 1999)

	2000		Variance favorable (unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 13,831,670	13,862,130	30,460	12,525,402
Change in deferred property taxes	-	124,500	124,500	19,000
Interest and costs on taxes	-	43,343	43,343	27,505
Total taxes	13,831,670	14,029,973	198,303	12,571,907
Intergovernmental:				
On-behalf payments - teachers retirement	150,000	187,007	37,007	189,575
Homestead reimbursement	118,038	118,038	-	105,277
State Revenue Sharing	210,000	244,951	34,951	227,568
Total intergovernmental	478,038	549,996	71,958	522,420
Charges for services:				
Educational tuition	200,000	221,627	21,627	194,244
Total charges for services	200,000	221,627	21,627	194,244
Other:				
Miscellaneous	51,500	15,513	(35,987)	9,726
Education--trust	100,000	118,939	18,939	119,487
Total other	151,500	134,452	(17,048)	129,213
Total revenues	14,661,208	14,936,048	274,840	13,417,784
Expenditures:				
Current:				
Education:				
General operations	5,709,085	5,254,992	454,093	5,081,681
Salaries and benefits	2,697,523	2,341,580	355,943	2,168,750
Professional services	416,000	365,464	50,536	332,464
Travel expenses	41,500	41,025	475	39,292
Vehicle operation	150,000	117,823	32,177	80,880
Utility services	80,000	72,805	7,195	66,091
Rents	600	7,065	(6,465)	8,595
Repairs	80,000	25,416	54,584	56,018
Insurance	15,000	14,149	851	12,264
Fuel	45,000	31,591	13,409	22,160
Supplies	110,000	90,955	19,045	79,669
Capital improvements - general	150,000	147,573	2,427	249,285

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

	2000		Variance favorable (unfavorable)	1999 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
County reimbursements for services:				
Aroostook	\$ 559,693	559,693	-	568,016
Franklin	393,092	393,092	-	324,025
Hancock	51,136	51,136	-	36,656
Kennebec	6,000	6,000	-	-
Oxford	264,304	264,304	-	277,394
Penobscot	708,695	708,695	-	651,182
Piscataquis	405,334	405,334	-	398,900
Somerset	611,029	611,029	-	581,015
Washington	399,785	399,785	-	316,784
Total county reimbursements for services	3,399,068	3,399,068	-	3,153,972
Departmental:				
Fiscal administrator	108,207	103,062	5,145	116,761
Assessments	518,447	504,277	14,170	471,870
Assessments - valuation system	35,500	25,732	9,768	50,000
Forest fire service	150,000	131,103	18,897	50,108
General assistance	75,610	58,556	17,054	63,335
Passamaquoddy	6,977	6,977	-	7,121
Land Use Regulation Commission	163,515	169,873	(6,358)	167,106
Total departmental	1,058,256	999,580	58,676	926,301
Unclassified:				
County tax	2,047,967	2,047,967	-	2,068,389
Overlay	218,394	-	218,394	-
Total unclassified	2,266,361	2,047,967	218,394	2,068,389
Total expenditures	16,308,393	14,988,651	1,319,742	15,076,816
Excess (deficiency) of revenues over (under) expenditures	(1,647,185)	(52,603)	1,594,582	(1,659,032)
Other financing sources:				
Subsequent appropriation - Passamaquoddy	6,977	-	(6,977)	-
Budgeted use of surplus - cost component	1,640,208	-	(1,640,208)	-
Total other financing sources	1,647,185	-	(1,647,185)	-
Deficiency of revenues and other financing sources under expenditures	-	(52,603)	(52,603)	(1,659,032)

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

CHANGE SERVICE REQUESTED

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AUGUSTA MAINE