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# Unorganized Territory Annual Report Fiscal Year 2003

Maine State Auditor's Office

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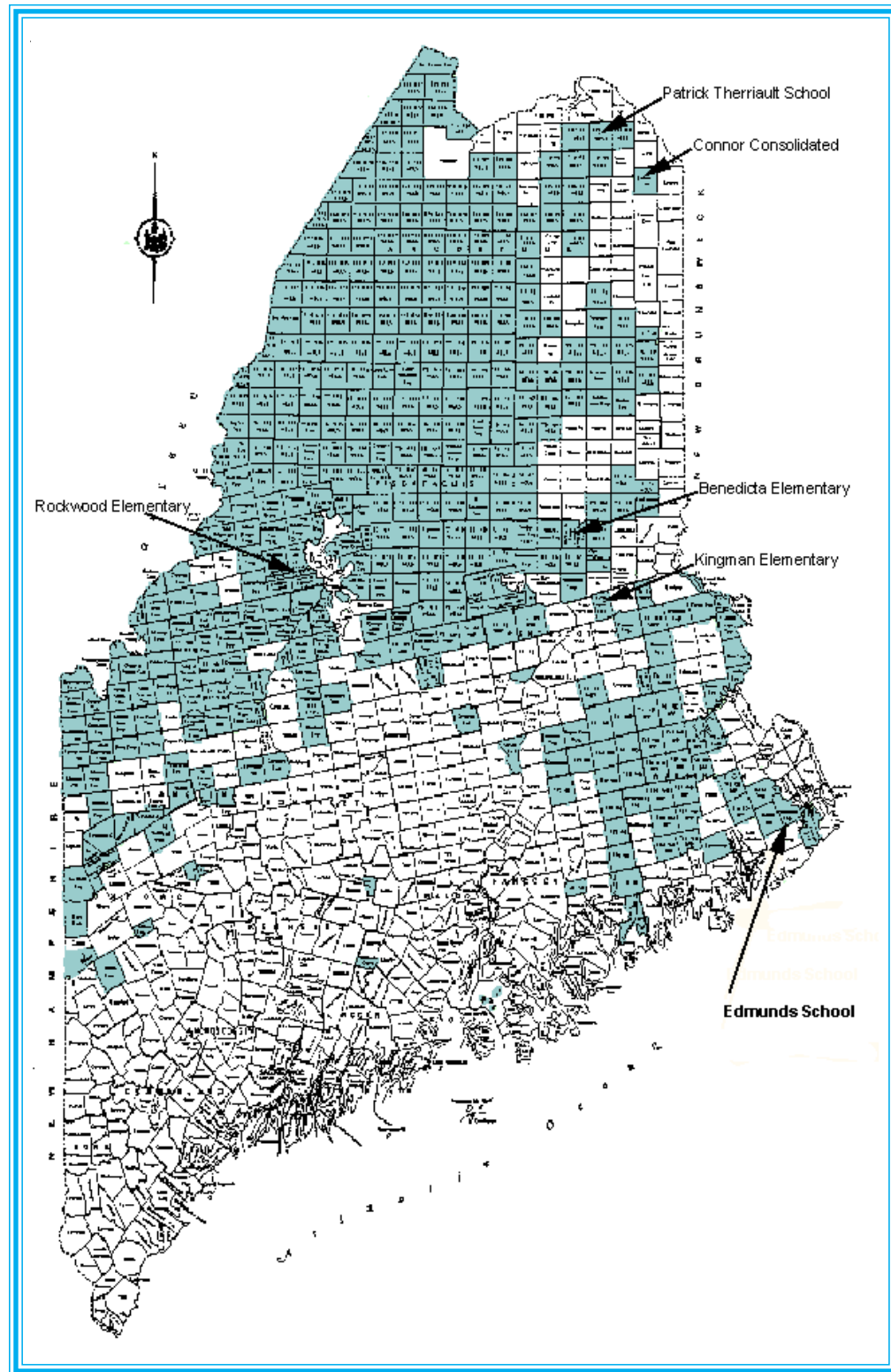
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# UNORGANIZED TERRITORY



ANNUAL REPORT  
FISCAL YEAR 2003

## UNORGANIZED TERRITORY

### Phone Assistance

#### State Offices:

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

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

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

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

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

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

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

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

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



**GAIL M. CHASE, CIA**  
*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

September, 2004



# UNORGANIZED TERRITORY ANNUAL REPORT FISCAL YEAR 2003

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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:

- 9,327,533 acres of land, of which:
  - 7,568,360 acres are in tree growth (for which the unorganized territory does not receive reimbursement from the State of Maine, and,
  - 1,190,564 acres are exempt from property tax.
- There are 419 townships. One hundred twenty nine of these townships have a full-time resident population of 7,843 people. In addition, the 2000 census estimated that there are 9,260 seasonal structures within the unorganized territory, housing approximately 24,075 non-residents.
- There are 75 offshore islands with only one of these islands having a full-time population of four people.
- There are 415 miles of summer roads and 541 miles of winter roads to maintain.
- There is unorganized territory located within twelve of the sixteen counties in Maine. However, municipal type services are only required in nine of these twelve counties.
- In FY03 the municipal type services were contracted at the county level at a cost to the unorganized territory taxpayers of \$4.2 million. Education, tax-assessing, planning and zoning, general assistance, forest fire protection, and fiscal administrative services were provided at the state level at an annual cost to the unorganized territory taxpayers of approximately \$9.1 million. In addition, the unorganized territory taxpayers paid approximately \$2.7 million in county taxes.

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

## **STATE SERVICES**

The Legislature allocates and appropriates General Fund monies to the majority of state agencies who provide services to the unorganized territory. However, the General Fund appropriations are offset by transfers made to the Undedicated General Fund for actual expenditures made on behalf of the unorganized territory. The Fiscal Administrator of the Unorganized Territory, in compliance with Title 36, MRSA, §1605, SUB§2-A, transfers on October 31 of each year, an amount equal to 90% of the preceding fiscal year's expenditure. Then, in June of each year, the Fiscal Administrator verifies the total expenditures made by state agencies on behalf of the unorganized territory and transfers any remaining costs above the October 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 1,195 students residing in the unorganized territory. Of these 1,195 students, 1,006 are tuitioned to local school units and 189 students attend the six unorganized territory operated schools located in the unorganized territory.

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

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

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

## **State Services (Cont.)**

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

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

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

## **COUNTY SERVICES**

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

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

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

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

## **MUNICIPAL COST COMPONENTS LEGISLATION**

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

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

## **TAXES**

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

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

1. County services budget (specific to the county in which the taxpayer owns property) divided by the county valuation = Mill Rate
2. State services budget (minus budgeted revenue) divided by the entire unorganized territory valuation = Mill Rate (NOTE: This mill rate is consistent for every taxpayer in the unorganized territory)
  - A. The above two mill rates are added and rounded up to the nearest  $\frac{1}{4}$  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 2003**

**REAL ESTATE**

<u>COUNTY</u>		<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$	382,893,371	0.00788	\$ 3,017,199.76
Franklin		117,973,215	0.01126	1,328,378.40
Hancock		92,882,348	0.00673	625,098.20
Kennebec		2,241,102	0.00809	18,130.52
Knox		6,386,799	0.00638	40,747.78
Lincoln		5,058,069	0.00638	32,270.48
Oxford		111,345,821	0.00890	990,977.81
Penobscot		170,554,641	0.01061	1,809,584.74
Piscataquis		407,364,172	0.00797	3,246,692.45
Somerset		397,200,270	0.00825	3,276,902.23
Waldo		521,740	0.00676	3,526.96
Washington		168,027,349	0.00939	1,577,776.81
<b>TOTAL</b>	<b>\$</b>	<b><u>1,862,448,897</u></b>	<b>\$</b>	<b><u>15,967,286.14</u></b>

**PERSONAL PROPERTY**

<u>COUNTY</u>		<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$	4,044,497	0.00788	\$ 31,870.64
Franklin		1,182,010	0.01126	13,309.43
Hancock		175,620	0.00673	1,181.92
Kennebec		451,298	0.00809	3,651.00
Knox		15,500	0.00638	98.89
Lincoln		2,000	0.00638	12.76
Oxford		182,170	0.00890	1,621.31
Penobscot		773,280	0.01061	8,204.50
Piscataquis		1,540,723	0.00797	12,279.56
Somerset		11,172,145	0.00825	92,170.20
Waldo		10,000	0.00676	67.60
Washington		1,412,475	0.00939	13,263.14
<b>TOTAL</b>	<b>\$</b>	<b><u>20,961,718</u></b>	<b>\$</b>	<b><u>177,730.95</u></b>

<b>Total Valuations</b>	<b>\$ 1,883,410,615.00</b>
<b>Total Taxes</b>	<b>\$ 16,145,017.09</b>





*PHOTO BY MELISSA WINCHENBACH*

# STATE SERVICES



## 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, ME 04333-0028  
Phone: (207) 287-3846**

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

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

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

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

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

***Kennel fees*** - A kennel license is available for anyone that has a “pack or collection of dogs or wolf hybrids kept in a single location under one ownership for breeding, hunting, show, training, field trials or exhibition purposes” – five dogs per kennel license is \$42.00. The sale or exchange of one litter of puppies within a 12-month period alone does not constitute the operation of a kennel.

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, ME 04468

(207) 827-3962  
County: *Penobscot*

### **EDMUNDS**

Roberta Seeley  
RR1, Box 53  
Dennysville, ME 04628

(207) 726-4674  
County: *Washington*

### **GREENFIELD**

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

(207) 827-3962  
County: *Penobscot*

### **KINGMAN**

Denise Worster  
General Delivery, Rt. 170  
Kingman, ME 04451

(207) 765-3343  
County: *Penobscot*

### **LEXINGTON**

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

(207) 628-3081  
County: *Somerset*

### **MILTON**

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

(207) 665-2668  
County: *Oxford*

### **ROCKWOOD**

Kristin Munster  
P.O. Box 183  
Rockwood, ME 04478

(207) 534-7539  
County: *Somerset*

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

**AROOSTOOK COUNTY**

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

**FRANKLIN COUNTY**

FREEMAN (PART OF)	STRONG	684-4002
FREEMAN (PART OF)	KINGFIELD	265-4637
GORE N OF T2&3 R6 WBKP (COBURN)	EUSTIS	246-4401
JIM POND	EUSTIS	246-4401
LANG (PART OF)	RANGLEY	864-3326
LANG (PART OF)	COPLIN PLT.	246-7021
MADRID	PHILLIPS	639-3561
PERKINS	WELD	585-2348
SALEM (PART OF)	KINGFIELD	265-4637
SALEM (PART OF)	STRONG	684-4594
T1 R6 WBKP (KIBBY)	EUSTIS	246-4401
T2 R5 WBKP (ALDER STREAM)	EUSTIS	246-4401
T2 R6 WBKP (CHAIN OF PONDS)	EUSTIS	246-4401
T3 R3 WBKP (DAVIS)	RANGELEY	864-3326
T3 R4 WBKP (STETSONTOWN)	RANGELEY	864-3326
T3 R5 WBKP (SEVEN PONDS)	EUSTIS	246-4401
WASHINGTON	WILTON	645-4961
WEST FREEMAN	STRONG	684-4002
WYMAN	EUSTIS	246-4401

\* ***DOG RECORDERS*** (see chart on page 16 for list of addresses)

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

**HANCOCK COUNTY**

<b><u>Township</u></b>	<b><u>Licensing Location</u></b>	<b><u>Tax Collector Phone</u></b>
T28 MD	GREAT POND	584-5860
T34 MD	GREAT POND	584-5860
T41 MD	GREAT POND	584-5860
T7 SD	STEUBEN	546-7209
T8 SD (TOWNSHIP 8)	ELLSWORTH	667-2563

**KENNEBEC COUNTY**

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

MUSCONGUS ISLAND (LOUDS)	BRISTOL	563-6180
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**OXFORD COUNTY**

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

**PENOBSCOT COUNTY**

*ARGYLE	OLD TOWN	827-3962
*GREENFIELD	OLD TOWN	827-3962
IP # 3	MILLINOCKET	723-7006
IP # 4	MILLINOCKET	723-7006
*KINGMAN	KINGMAN	765-3343
PRENTISS	SPRINGFIELD	738-2176
T1 R6 WELS	MEDWAY	746-9531

\* **DOG RECORDERS** (see chart on page 16 for list of addresses)



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

## **PENOBSCOT COUNTY (cont.)**

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

## **PISCATAQUIS COUNTY**

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

## **SOMERSET COUNTY**

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

\* ***DOG RECORDERS*** (see chart on page 16 for list of addresses)



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

**WASHINGTON COUNTY**

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

*\* DOG RECORDERS (see chart on page 16 for list of addresses)*

## ANIMAL CONTROL OFFICERS

<b>AROOSTOOK COUNTY:</b>	Aroostook County Sheriff's Department (800) 432-7842	
	• Non-emergency number	532-3471
	David Sokolich, Public Works Director	493-3318
<b>FRANKLIN COUNTY:</b>	Franklin County Sheriff's Department (800) 492-0120	
	• Non-emergency number	778-2680
	Julie Magoon, County Clerk	778-6614
	Franklin County Animal Shelter	778-2638
<b>HANCOCK COUNTY:</b>	Adam Wilson (ACO)	664-0445
	Ray A. Bickford, Jr., County Clerk	667-9542
<b>KENNEBEC COUNTY:</b>	Kennebec County Sheriff's Department (800) 498-1930	
	Robert Devlin, County Administrator	622-0971
<b>OXFORD COUNTY:</b>	Oxford County Sheriff's Department (800) 733-1421	
	• Non-emergency number	743-9554
	Danny Paine (ACO)	674-2592
	Carole G. Mahoney, County Clerk	743-6359
<b>PENOBSCOT COUNTY:</b>	Don Madden, Road Agent	945-4750
	Penobscot County Regional Dispatch	945-4750
	• After business hours	945-4636
<b>PISCATAQUIS COUNTY:</b>	Ione Wilson (ACO)	924-0137
	• Carries' Animal Shelter	
	Michael Henderson, County Manager	564-2161
<b>SOMERSET COUNTY:</b>	Somerset County Sheriff's Department (800) 452-1933	
	• Non-emergency number	474-9591
	Kent Stevens (ACO)	431-3641
	Robin Poland, County Clerk	474-9861
<b>WASHINGTON COUNTY:</b>	Washington County Sheriff's Department	255-4422
	Lester Seeley (ACO)	726-4689
	Joyce Thompson, County Clerk	255-3127

## EDUCATION IN THE UNORGANIZED TERRITORY

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

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

The officials and statistics are as follows:

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

### **Edmunds Consolidated School**

1 Harrison Road  
Dennysville, Maine 04628  
Telephone: (207) 726-4478  
Fax: (207) 726-0932  
Principal: Deborah Wood  
Enrollment: 69 (Pre-K - Eighth grade)

### **Patrick Therriault School**

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

### **Benedicta Elementary School**

159 Aroostook Road  
Benedicta, Maine 04733  
Telephone: (207) 365-4578  
Fax: (207) 365-4405  
Principal: Shelley Lane  
Enrollment: 18 (Pre K- Fifth grade)

### **Connor Consolidated School**

1581 Van Buren Road  
Connor Township, Maine 04736  
Telephone: (207) 496-4521  
Fax: (207) 496-0012  
Principal: Steven Anderson  
Enrollment: 44 (Pre-K- Sixth grade)

### **Kingman Elementary School**

25 Park Street  
Kingman, Maine 04451  
Telephone: (207) 765-2500  
Fax: (207) 765-2008  
Principal: Shelley Lane  
Enrollment: 22 (Pre-K - Fifth grade)

### **Rockwood Elementary School**

3636 Rockwood Road  
Rockwood, Maine 04478  
Telephone: (207) 534-7779  
Fax: (207) 534-7750  
Principal: William Folsom  
Enrollment: 13 (Pre-K - Fourth grade)

The staff necessary to operate these six schools consists of: four principals, 26 teachers, nine teacher-aides, two guidance counselors, seven janitor/bus drivers, one janitor, two bus drivers, six cooks, and five Clerk Typists. In addition, the staff includes nine bus drivers who transport unorganized territory tuition students to local educational agencies and one Education Specialist III, who serves as the Special Services Coordinator for all unorganized territory students.

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

Tuition students, numbering 1,006 (elementary and secondary), are transported to 53 different local educational agencies within proximity of their residences.

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

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

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

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

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

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

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

## **FOREST FIRE PROTECTION IN THE UNORGANIZED TERRITORY**

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

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

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

In 2003, 197 forest fires occurred in the unorganized territory from the following causes:

Campfires – 14  
Debris Burning – 11  
Incendiary – 7  
Lightning – 142  
Machine Use – 17  
Smoking – 6

## GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

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

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

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

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

**AGENT/MUNICIPALITY**

**TOWNSHIP**

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

Albany, Mason (both in *Oxford County*)

Frances Speed (327-2244)  
PO Box 288  
Bradford, ME 04410

Orneville (in *Piscataquis County*)

Joyce Brackett (448-2415)  
PO Box 92  
Danforth, ME 04424

Brookton (in *Washington County*)

Geraldine Moore (483-2844)  
PO Box 24  
Columbia Falls, ME 04623

Raker's Center at the Columbia  
Town Hall in Columbia

Ashland  
435-2311

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

Bingham  
672-5519

Concord (in *Somerset County*)

Blaine  
425-2611

E Township (in *Aroostook County*)

Brownville  
(965-2561)

T5 R9 NWP, T6 R8 NWP  
(Williamsburg) (in *Piscataquis County*)

Burlington  
732-3985

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

Caribou  
493-3324

Connor (in *Aroostook County*)

Columbia Falls  
483-4067

Centerville (in *Washington County*)

Ellsworth  
667-2563

Township 8 (in *Hancock County*)



**AGENT/MUNICIPALITY****TOWNSHIP**

Eustis  
246-4401

Wyman (in *Franklin County*)

Gilead  
836-2115

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

Greenville  
695-2421

Rockwood (in *Somerset County*)  
T3 R5 BKP EKR (Moosehead  
Junction) (all in *Piscataquis County*)

Houlton  
532-7111

Soldier Pond (in *Aroostook County*)

Jackman  
668-2111

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

Linneus  
532-6182

TA R2 WELS (in *Aroostook  
County*)

Medway  
746-9531

T1 R7 WELS (Grindstone)  
(in *Penobscot County*) T2 R3 NBKP  
(Soldier Town) (in *Somerset  
County*)

Millinocket  
723-7000

Dolby, T3 & T4 Indian Purchase,  
Smith Pond, South Twin Lake,  
T1 R9 WELS (Lake Ambjejus) (all  
in *Penobscot County*)

Monson  
997-3641

Blanchard, Elliottsville (in  
*Piscataquis County*)

New Portland  
628-4441

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

Phillips  
639-3561

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

Springfield  
738-2176

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

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

## LAND USE REGULATION COMMISSION

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

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

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

Locations of Land Use Regulation Commission offices:

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

**Cherryfield Regional Office** 546-4405  
7 Campbell Hill, PO Box 269  
Cherryfield, ME 04622  
*Serving the unorganized territory of  
**Hancock, Kennebec, Sagadahoc, and  
Washington Counties, and Maine's Coastal  
Islands***

**Ashland Regional Office** 435-7963  
45 Radar St.  
Ashland, ME 04732-3600  
*Serving the unorganized territory  
of **Aroostook County** northwest of  
Interstate 95.*

**East Millinocket Regional Office** 746-2244  
191 Main St.  
East Millinocket, ME 04430  
*Serving the unorganized territory of  
**Penobscot, Piscataquis, and southern  
Aroostook County.***

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

**Rangeley Regional Office** 864-5064  
2352 Main St., PO Box 887  
Rangeley, ME 04970  
*Serving the unorganized territory of  
**Franklin and Oxford Counties***

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

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

In Fiscal Year 2002-2003, the Commission adopted Resource Protection plans for the upper and lower West Branch of the Penobscot River. 1281 permit applications were accepted for processing by the end of the fiscal year. Compliance staff investigated over 400 complaints, made over 2,000 site inspections, including 950 public assistance visits, and resolved 161 enforcement cases.

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 Sight Planning in the Unorganized Areas of Maine*
- *Erosion Control on Logging Jobs*
- *Prospective Zoning for the Rangeley Lakes Region*

## TAXATION IN THE UNORGANIZED TERRITORY

**CONTACT: Bob Doiron**

**Supervisor, Unorganized Territory Property Tax Division  
Maine Revenue Services  
24 State House Station  
Augusta, ME 04333-0024  
Phone - (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 in the unorganized territory, thereby reducing your property taxes. The excise taxes collected and transferred to the counties for Fiscal Year 2003 was \$942,882.

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

### **AROOSTOOK COUNTY**

<b><u>COLLECTOR</u></b>	<b><u>TOWNSHIP*</u></b>
Tax Collector (435-2311) Town of Ashland 17 Bridgham Street Ashland, ME 04732	T10 R4 WELS (Squapan), T11 R4 WELS, T11 R14 WELS (Clayton Lake), T13 R10 WELS
Tax Collector (425-2611) Town of Blaine 52 Military Street Blaine, ME 04734	E Township
Tax Collector (493-3324) City of Caribou 25 High Street Caribou, ME 04736	Connor, T11 R4 WELS

*\*Land Grant Designations, see page 39*

**AROOSTOOK COUNTY (cont.)**

<b><u>COLLECTOR</u></b>	<b><u>TOWNSHIP*</u></b>
Tax Collector (834-3136) Town of Fort Kent 416 West Main Street Fort Kent, ME 04743	T12 R12 WELS, T14 R16 WELS, T15 R15 WELS, T17 R15 WELS, T18 R13 WELS, T20 R11 & 12 WELS (Big Twenty)
Tax Collector (532-6182) Town of Linneus 1185 Hodgdon Mills Road Linneus, ME 04730	TA R2 WELS
Tax Collector (736-2464) Town of Mattawamkeag 327 Main Street Mattawamkeag, ME 04459	TA R5 WELS (Molunkus)
Tax Collector (834-4004) Town of New Canada 27 Thibeault Road New Canada, ME 04743	Cross Lake, T16 R5 WELS
Tax Collector (528-2215) Town of Patten 21 Katahdin Street Patten, ME 04765	T9 R5 WELS
Tax Collector (543-7305) Town of St. Agatha 419 Main Street St. Agatha, ME 04772	T17 R4 WELS (Sinclair)
Tax Collector (365-4260) Town of Sherman 36 School Street Sherman Mills, ME 04776	Benedicta, Silver Ridge
Tax Collector (896-5659) Town of Stockholm School Street Stockholm, ME 04783	T16 R4 WELS (Big Madawaska) T16 R5 WELS (Square Lake) T17 R3 WELS
Tax Collector (444-6460) Town of Winterville Plantation RR 1, Box 2280-24 Quimby, ME 04739	T14 R6 WELS, T14 R8 WELS, T15 R6 WELS

*\*Land Grant Designations, see page 39*

## **FRANKLIN COUNTY**

### **COLLECTOR**

### **TOWNSHIP\***

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

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

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

Salem

Tax Collector (639-3561)  
Town of Phillips  
Main Street  
Phillips, ME 04966

Madrid

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

Davis, Lang, Stetsontown

Tax Collector (684-4002)  
Town of Strong  
14 South Main Street  
Strong, ME 04983

Freeman

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

Perkins

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

Washington

## **HANCOCK COUNTY**

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

T3 ND

Tax Collector (584-5860)  
Town of Great Pond  
1235 Great Pond Road  
Aurora, ME 04408

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

*\*Land Grant Designations, see page 39*

## **HANCOCK COUNTY (cont.)**

### **COLLECTOR**

### **TOWNSHIP\***

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

T8 SD

Tax Collector (546-7209)  
Town of Steuben  
294 US Rt. 1  
Steuben, ME 04680

T7 SD, All Islands

## **KENNEBEC COUNTY**

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

Unity Township

## **KNOX COUNTY**

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

All Islands

## **LINCOLN COUNTY**

Tax Collector (563-6180)  
Town of Bristol  
1268 Bristol Road  
Bristol, ME 04539

Louds Island (Muscongus)

## **OXFORD COUNTY**

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

Andover North Surplus, Andover West  
Surplus, C Surplus, Township C,  
Richardsontown

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

Albany, Mason

*\*Land Grant Designations, see page 39*



## **OXFORD COUNTY (cont.)**

### **COLLECTOR**

### **TOWNSHIP\***

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

Grafton, Riley

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

Adamstown, Lower Cupsuptic,  
Upper Cupsuptic, Lynchtown,  
Parkertown

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

Milton

## **PENOBSCOT COUNTY**

Denise Worster (765-3343)  
Kingman, ME 04451

Kingman, Prentiss

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

Grand Falls, Summit, T3 R1 NBPP

Tax Collector (732-3513)  
Town of Howland  
8 Main Street  
Howland, ME 04448

T1 R7 NWP (Mattamiscontis)

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

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

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

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

*\*Land Grant Designations, see page 39*

**PENOBSCOT COUNTY (cont.)**

**COLLECTOR**

**TOWNSHIP\***

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

Argyle, Greenfield

Tax Collector (528-2215)  
Town of Patten  
21 Katahdin Street  
Patten, ME 04765

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

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

Herseytown

**PISCATAQUIS COUNTY**

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

Blanchard

Tax Collector (965-8639)  
Town of Brownville  
27 Church Street  
Brownville, ME 04414

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

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

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

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

Orneville

Tax Collector (695-3587)  
Town of Shirley  
25 West Street  
Shirley Mills, ME 04485

Big Moose, Chesuncook, Harford's  
Point, Frenchtown, Lily Bay,  
N.E. Carry, Moosehead Junction,  
T6 R11 WELS

Tax Collector (997-2073)  
Town of Willimantic  
RR 2, Box 206  
Guilford, ME 04443

Elliotsville

*\*Land Grant Designations, see page 39*

## **SOMERSET COUNTY**

<b><u>COLLECTOR</u></b>	<b><u>TOWNSHIP*</u></b>
Diane Emery (628-3081) Box 455 North New Portland, ME 04961	Lexington
Kristen Munster (534-7539) Box 183 Rockwood, ME 04478	Rockwood
Tax Collector (668-2111) Town of Jackman 365 Main Street Jackman, ME 04945	Attean, Big Six, Holeb, Hobbstown, Long Pond, Johnson Mtn., Parlin Pond, T5 R7 BKP WKR, T3 R5 BKP WKR, T3 R4 BKP WKR (Hammond), T7 R16 WELS
Tax Collector (672-3295) Town of Moscow 110 Canada Road Moscow, ME 04920	Concord
Tax Collector (663-4452) The Forks Plantation Rte 201, PO Box 77 West Forks, ME 04985	T2 R3 BKP WKR, Indian Stream, Mayfield, Moxie Gore

## **WASHINGTON COUNTY**

Rena Kneeland (796-2852) Box 275 Princeton, ME 04668	T21 ED
Roberta Seeley (726-4674) RR1 Box 53 Dennysville, ME 04628	Edmunds
Tax Collector (448-2321) Town of Danforth Central Street Danforth, ME 04424	Brookton, Forest City
Tax Collector (255-8598) Town of East Machias Rt. 1 East Machias, ME 04630	T14 ED, T18 ED, T19 ED, Marion, Centerville

*\*Land Grant Designations, see page 39*

**WASHINGTON COUNTY(cont.)**

<b><u>COLLECTOR</u></b>	<b><u>TOWNSHIP*</u></b>
Tax Collector (796-2001) Grand Lake Stream Plantation PO Box 98 Grand Lake Stream, ME 04637	T5 ND, T6 ND
Tax Collector (584-5860) Town of Great Pond 1235 Great Pond Road Aurora, ME 04408	T29 MD
Tax Collector (733-2341) Town of Lubec 40 School Street Lubec, ME 04652	Trescott
Tax Collector (796-5157) Town of Topsfield 48 North Road Topsfield, ME 04490	Kossuth
Tax Collector (788-3885) Town of Vanceboro PO Box 24 Vanceboro, ME 04491	Lambert Lake
Tax Collector (255-8859) Town of Wesley 4254 Airline Road Wesley, ME 04686	T18 MD, T26 ED, T30 MD, T31 MD, T32 MD

*\*Land Grant Designations:*

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



*PHOTO BY MELISSA WINCHENBACH*

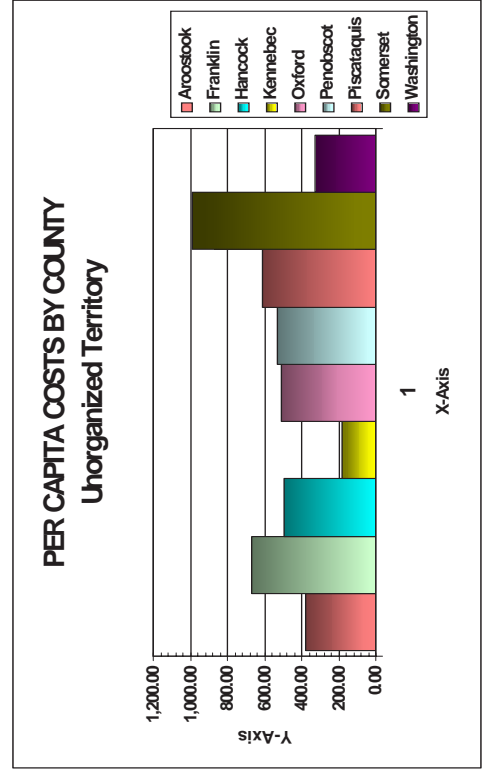
# COUNTY SERVICES





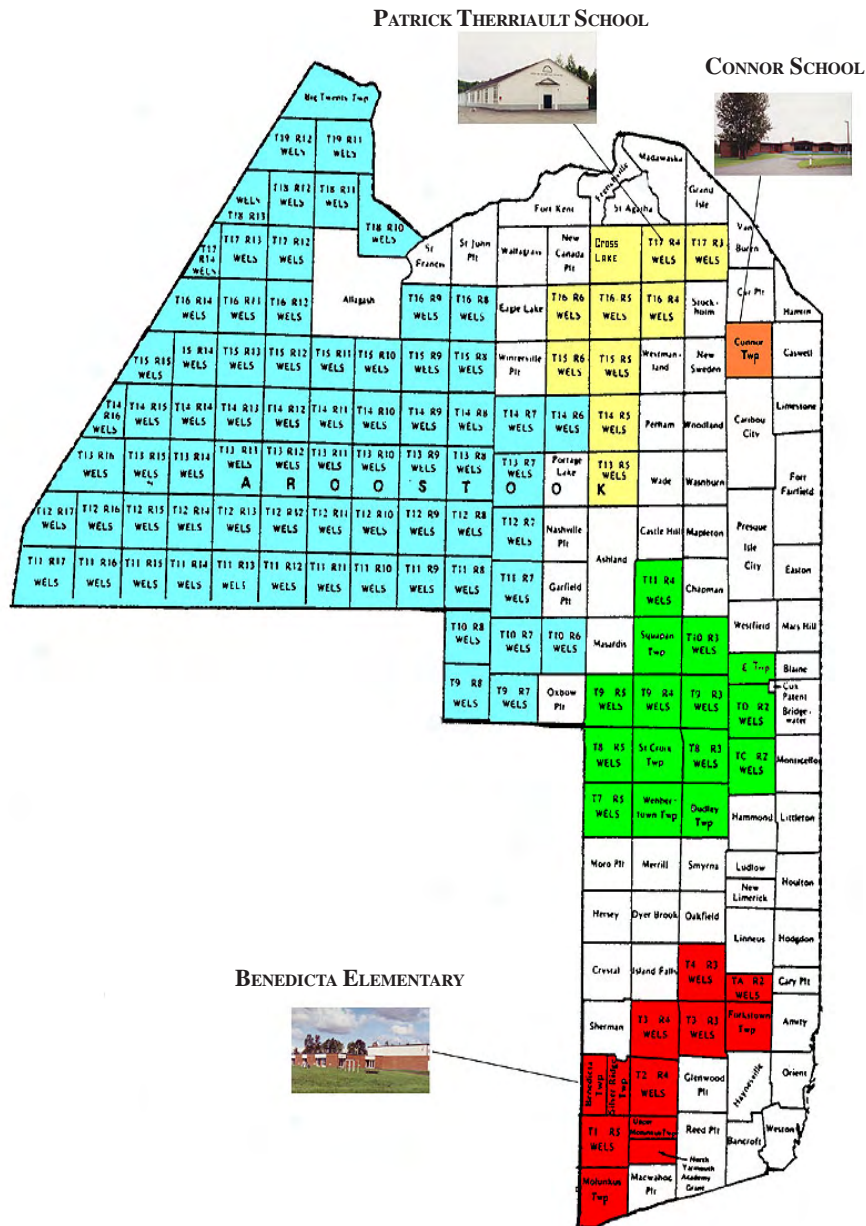
UNORGANIZED TERRITORY INFORMATION  
FISCAL YEAR 2002-2003

Tax Code	County	2000		Number of Building Accts	Taxable Acreage	Miles of Road		Taxable Valuation	% of Total Valuation	FY2002-2003	
		Resident Population				Summer	Winter			County Services Tax Assessment	Cost Per Capita
03	Aroostook	1,647		2,524	2,469,864.00	46.01	55.89	386,937,868	20.5%	626,178	380.19
07	Franklin	880		1,189	449,248.07	47.87	59.75	119,155,225	6.3%	590,661	671.21
09	Hancock	215		770	266,323.65	9.18	12.1	93,057,968	4.9%	105,824	492.20
11	Kennebec	31		14	6,131.96	1.72	1.72	2,692,400	0.1%	5,694	183.68
13	Knox	0		94	1,152.98	0	0	6,402,299	0.3%	0	0.00
15	Lincoln	1		39	1,445.44	0.85	0.85	5,060,069	0.3%	0	0.00
17	Oxford	655		825	326,458.05	56.27	45.35	111,527,991	5.9%	331,888	506.70
19	Penobscot	1,449		1,791	773,012.08	59.35	124.32	171,327,921	9.1%	766,807	529.20
21	Piscataquis	843		2,743	1,730,959.07	71.64	75.67	408,904,895	21.7%	514,639	610.49
25	Somerset	781		2,218	1,631,693.02	49.54	64.73	408,372,415	21.7%	770,189	986.16
27	Waldo	0		4	103.60	0	0	531,740	0.0%	0	0.00
29	Washington	1,315		1,706	669,828.37	72.19	100.12	169,439,824	9.0%	430,162	327.12
		7,817		13,917	8,326,220.29	414.62	540.50	1,883,410,615	100.0%	4,142,042	529.88





# AROOSTOOK COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



			Children				Homes		Estimated
Population			Prior			Adult			2.39 Home
			School	Elementary	Secondary	Voter	Year		Avg. Non-
19902000			0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.	Population	Round	Seasonal	Residents
Aroostook:									
Central*	117	95	4	5	3	84	50	297	710
Connor	468	424	21	74	19	312	190	3	7
Northwest	45	27	0	1	1	25	14	289	691
South**	404	486	9	76	53	363	201	270	645
Square Lake	564	615	22	60	32	508	317	789	1,886
	1,598	1,647	56	216	108	1,292	772	1,648	3,939
*E Township deorganized June, 1990 and population added to Central (2000 census)									
**Benedicta deorganized February, 1987 and population added to South									

## **AROOSTOOK COUNTY**

**County Seat: Houlton**

**Unorganized Territory Area: 3,963.34 square miles**

**2000 Unorganized Territory Population: 1,647**

**Number of Unorganized Territory Townships: 109**

### **County Office**

144 Sweden Street  
Suite 1  
Caribou 04736-2137

Phone: 493-3318 Fax: 493-3491

### **Commissioners**

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

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

Norman L. Fournier  
*(District includes Northwest Aroostook)*  
2002 Aroostook Road  
Wallagrass, ME 04781

Phone: 444-5116 Fax: 444-5520

Paul J. Underwood  
*(District includes Connor & Square Lake)*  
23 Burlock Road  
Presque Isle 04769

Phone: 764-4331

**County Administrator:** Douglas F. Beaulieu

Phone: 493-3318 Fax: 493-3491

**Sheriff:** James P. Madore

532-3471 532-7319

**Treasurer:** Wilfred J. Bell

493-3318 493-3491

**Registrar of Deeds:**

Louise Caron (North)

834-3925 834-3138

Patricia F. Brown (South)

532-1500 532-1506

**Judge of Probate:** James Dunleavy

532-1502 532-7319

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

532-1502 532-7319

**EMA Director:** Vernon Ouellette

493-4328 493-4357

**Unorganized Territory Public Works Director:**

David Sokolich

493-3318 493-3491

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

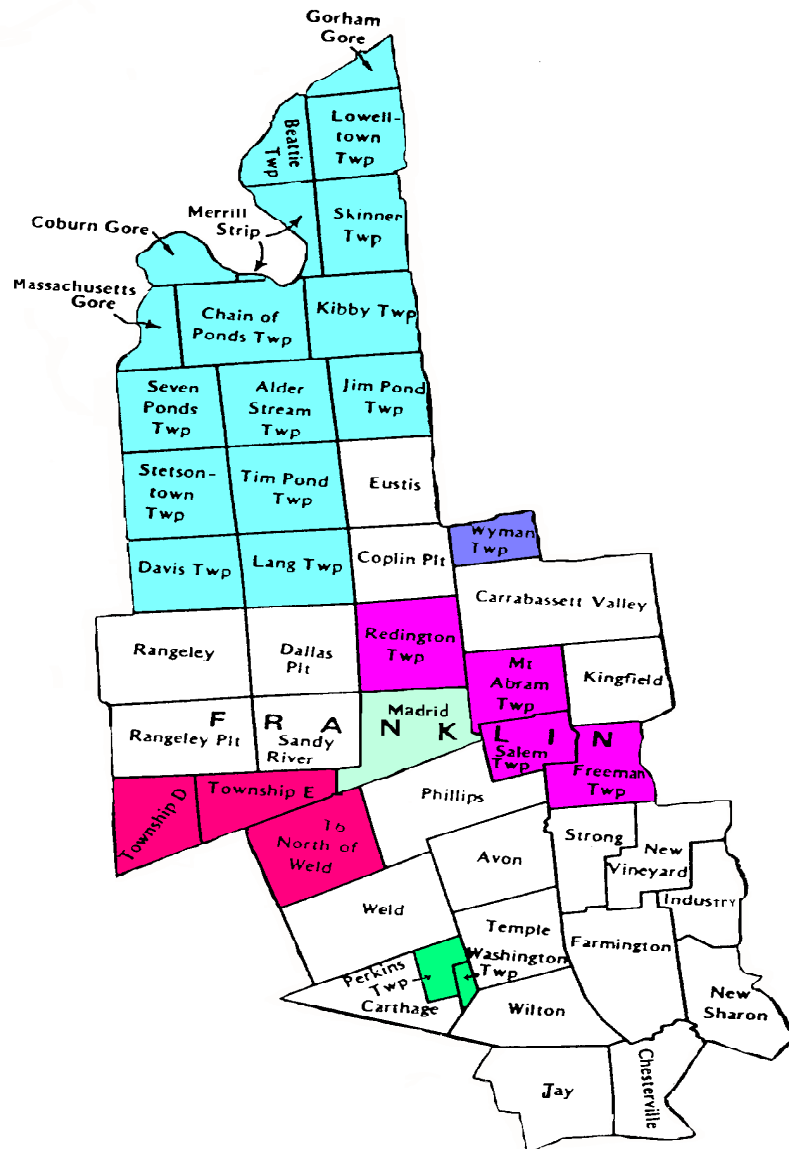
498-2557 493-3493

**UNORGANIZED TERRITORY  
AROOSTOOK COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR ALL FUND TYPES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>SOURCES OF FINANCIAL RESOURCES</b>			
<b>REVENUES:</b>			
Local property taxes - general	\$ 626,178	\$ 626,178	\$ 0
Local property taxes - county	533,069	533,069	0
State and federal assistance	53,000	72,441	19,441
Other revenues (Schedule 1)	191,700	249,780	58,080
<b>TOTAL REVENUES</b>	<b>\$ 1,403,947</b>	<b>\$ 1,481,468</b>	<b>\$ 77,521</b>
<b>USES OF FINANCIAL RESOURCES</b>			
<b>EXPENDITURES:</b>			
County tax	\$ 533,069	\$ 533,069	\$ 0
Roads	100,000	100,000	0
Public works	60,200	59,974	226
Public safety	20,000	19,437	563
Snow removal	190,550	194,043	(3,493)
Solid waste disposal	106,550	87,378	19,172
Fire protection	70,750	70,749	1
Ambulance services	36,235	35,601	634
Administration	43,000	43,000	0
Appropriations to capital outlays	229,200	229,200	0
Other expenditures (Schedule 2)	54,393	56,785	(2,392)
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,443,947</b>	<b>\$ 1,429,236</b>	<b>\$ 14,711</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE FROM OPERATIONS</b>	<b>(40,000)</b>	<b>52,232</b>	<b>92,232</b>
<b>OTHER SOURCES</b>			
Transfer from surplus	40,000	0	(40,000)
Capital outlays in excess of appropriations	0	(32,779)	(32,779)
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ 19,453</b>	<b>\$ 19,453</b>
<b>FUND BALANCE - July 1, 2002</b>		<b>\$ 430,758</b>	
<b>FUND BALANCE - June 30, 2003</b>		<b>\$ 450,211</b>	

# FRANKLIN COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



				Children							Estimated
		Population		Prior School	Elementary	Secondary	Adult Voter	Homes		2.39 Home	
		1990	2000	0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.	Population	Year Round	Seasonal	Avg. Non-Residents	
Franklin:											
East Central		459	526	27	89	36	387	234	116	277	
North		21	41	0	9	2	30	19	262	626	
South		56	70	2	15	6	48	28	13	31	
West Central		0	0	0	0	0	0	0	29	69	
Wyman		65	70	1	7	2	61	48	112	268	
Madrid*		178	173	10	27	6	132	79	129	308	
		779	880	40	15,582	52	658	408	661	1,580	
*Madrid deorganization effective July, 2000											

## FRANKLIN COUNTY

**County Seat: Farmington**

**Unorganized Territory Area: 696.32 square miles**

**2000 Unorganized Territory Population: 880**

**Number of Unorganized Territory Townships: 27**

### County Office

Franklin County Courthouse  
140 Main Street  
Farmington 04938

Phone: 778-6614

Fax: 778-5899

### Commissioners

Meldon Gilmore  
*(District includes all of the Unorganized Territories)*  
RR 1, Box 1730  
Kingfield 04947

Phone: 265-2242

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

Phone: 778-4320

Fax: 778-4320

Gary T. McGrane  
*(District contains no Unorganized Territories)*  
RFD 2, Box 6910  
310 East Dixfield Road  
Jay 04239

Phone: 645-3382  
(W) 897-5423

Cell: 491-0188  
Fax(W) 897-2714

**County Clerk:** Julia (Julie) Magoon

Phone: 778-6614

Fax: 778-5899

**Sheriff:** Dennis C. Pike

778-2680

778-6485

**Treasurer:** Karen Robinson

778-6614

778-5899

**Registrar of Deeds:** Susan A. Black

778-5889

778-5899

**Judge of Probate:** Richard M. Morton

778-5888

778-5899

**Registrar of Probate:** Joyce S. Morton

778-5888

778-5899

**EMA Director:** Timothy Hardy

778-5892

778-5892

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

778-5890

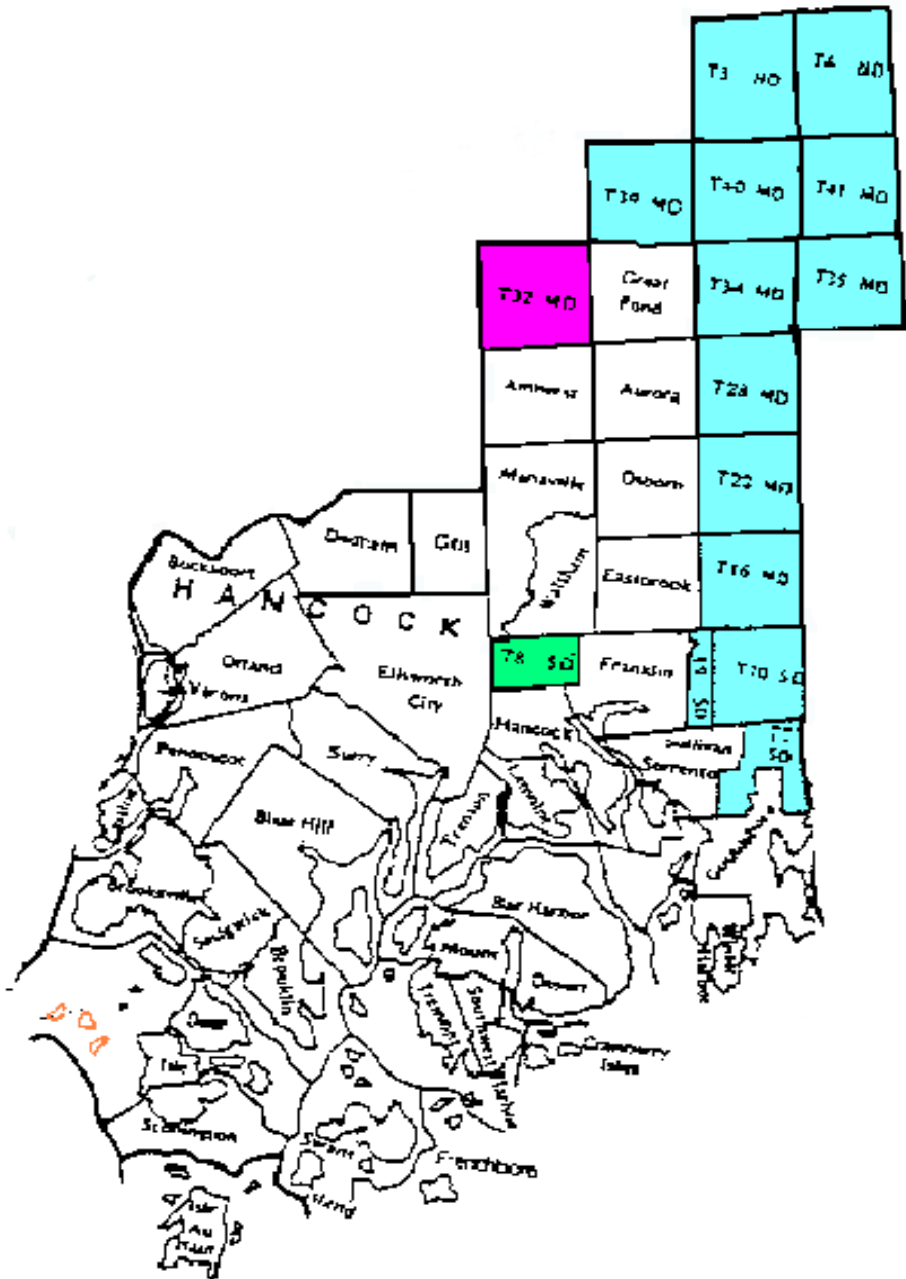
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**UNORGANIZED TERRITORY  
FRANKLIN COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Property Taxes	\$ 590,661	\$ 590,661	\$ 0
Excise Tax	75,000	94,746	19,746
Road Assistance	59,000	58,932	(68)
Interest		4,689	4,689
Snowmobile Reimbursement	400	340	(60)
Miscellaneous revenues	0	150	150
<b>TOTAL REVENUES</b>	<u>\$ 725,061</u>	<u>\$ 749,518</u>	<u>\$ 24,457</u>
<b>EXPENDITURES;</b>			
Current:			
Administration	\$ 38,964	\$ 38,149	\$ 815
Fire Protection	49,084	43,494	5,590
Roads and Bridges	169,200	162,073	7,127
Solid waste removal	81,088	74,526	6,562
Ambulance services	23,995	22,365	1,630
Snow removal	256,937	256,937	0
Animal Control	100		100
Cemeteries	2,170	878	1,292
Street lights	700	579	121
Capital reserve outlay	196,000	229,842	(33,842)
<b>TOTAL EXPENDITURES</b>	<u>\$ 818,238</u>	<u>\$ 828,843</u>	<u>\$ (10,605)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>	<u>(93,177)</u>	<u>(79,325)</u>	<u>13,852</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Utilization of undesignated fund balance	93,177	0	(93,177)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>93,177</u>	<u>0</u>	<u>(93,177)</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<u>\$ 0</u>	<u>\$ (79,325)</u>	<u>\$ (79,325)</u>
<b>FUND BALANCE - JULY 1</b>		<u>\$ 543,069</u>	
<b>FUND BALANCE - JUNE 30</b>		<u><u>\$ 463,744</u></u>	

# HANCOCK COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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

## **HANCOCK COUNTY**

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

### **County Office**

50 State Street, Suite 7  
Ellsworth 04605

Phone: 667-9542 Fax: 667-1412

### **Commissioners**

Fay A. Lawson  
*(District contains no Unorganized Territories)*  
PO Box 309  
Bass Harbor 04653

Phone: 244-4326

Royce W. Perkins  
*(District contains no Unorganized Territory)*  
RR1, Box 22C  
Penobscot 04476

Phone: 326-8609

Kenneth R. Shea  
*(District includes Central, East, and Northwest  
Unorganized Territories)*  
18 Sunset Park Road  
Ellsworth 04605

Phone: 667-2904  
667-2373

**County Clerk:** Ray A. Bickford, Jr.  
**Sheriff:** William F. Clark  
**Treasurer:** Sally Crowley  
**Registrar of Deeds:** Alan Ott  
**Judge of Probate:** James Patterson  
**Registrar of Probate:** Margaret C. Lunt  
**EMA Director:** Ralph E. Pinkham  
**District Attorney:** Michael E. Povich, Esq.  
Unorganized Territory: Walter Bunker  
E-mail: [wbunker@co.hancock.me.us](mailto:wbunker@co.hancock.me.us)

Phone: 667-9542 Fax: 667-1412  
667-7575 667-7516  
667-8272 667-1414  
667-8353 667-1410  
667-8434  
667-8434  
667-8126 667-1406  
667-4621 667-0784  
667-9542

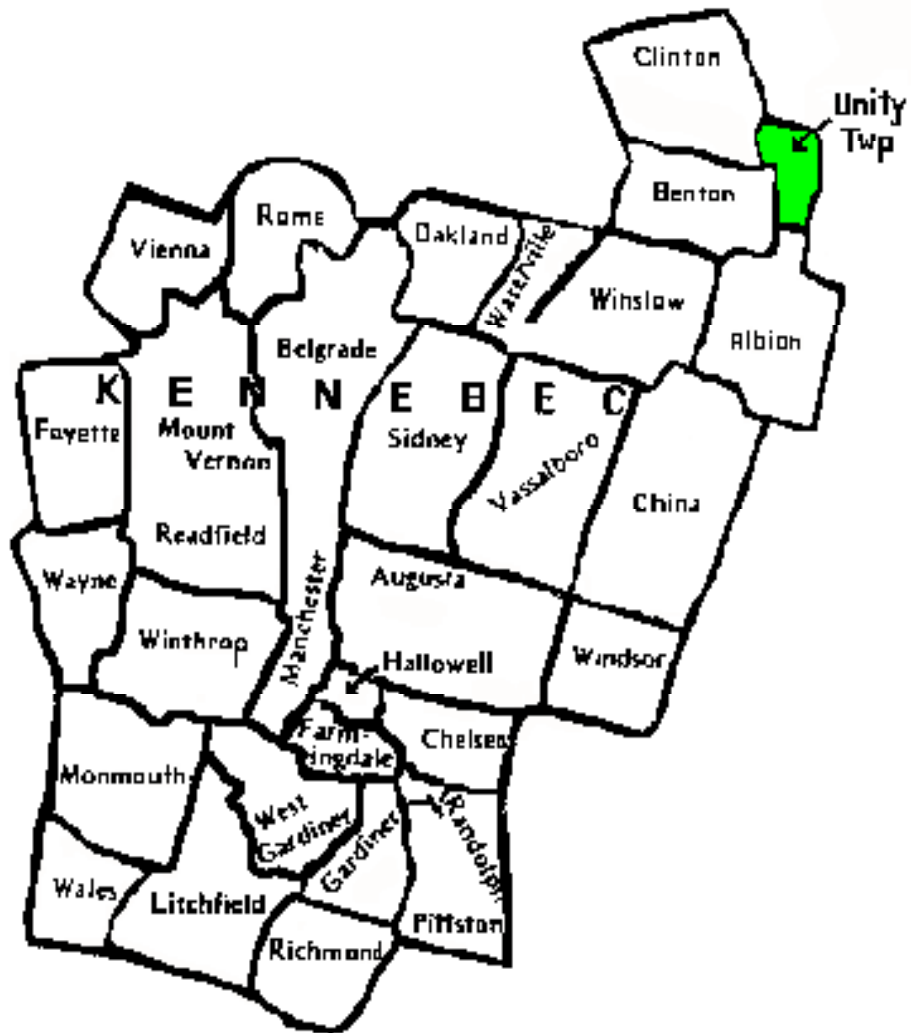


**UNORGANIZED TERRITORY  
HANCOCK COUNTY**

**Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund  
Year ended June 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
<b>REVENUES:</b>			
Property Taxes	\$ 105,824	\$ 105,824	\$ 0
Excise Taxes	8,000	15,475	7,475
Road Assistance	12,732	12,732	0
Miscellaneous	1,610	2,303	693
<b>TOTAL REVENUES:</b>	<u>\$ 128,166</u>	<u>\$ 136,334</u>	<u>\$ 8,168</u>
<b>EXPENDITURES:</b>			
Current:			
Administration	\$ 6,128	\$ 6,128	\$ 0
Operational	2,900	3,068	(168)
Fire Protection	11,500	10,365	1,135
Roads and bridges	10,000	10,000	0
Solid waste removal	35,000	29,639	5,361
Road commissioner	7,500	7,305	195
Snow removal	40,000	41,806	(1,806)
Animal Control	1,500	371	1,129
Other	6,650	6,160	490
Capital outlay	7,500	7,500	0
<b>TOTAL EXPENDITURES:</b>	<u>\$ 128,678</u>	<u>\$ 122,342</u>	<u>\$ 6,336</u>
Excess (deficiency of revenues over (under) expenditures	(512)	13,992	14,504
Other financing sources (uses):			
Utilization of undesignated fund balance	<u>512</u>	<u></u>	<u>(512)</u>
Excess of revenues over expenditures and other financing sources (uses)		13,992	13,992
<b>Fund balance, beginning of year</b>		\$ <u>177,735</u>	
<b>Fund balance, end of year</b>		<u><u>\$ 191,726</u></u>	

**KENNEBEC COUNTY UNORGANIZED TERRITORY  
2000 RESIDENT POPULATION CENSUS**



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

## KENNEBEC COUNTY

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

### County Office

125 State Street  
Augusta 04330

Phone: 622-0971

Fax: 623-4083

### Commissioners

George M. Jabar (*District includes Unity Township*)  
1 Center Street  
Waterville 04901

Phone: 873-0781

Fax: 873-7914

Wesley G. Kieltyka  
(*District contains no Unorganized Territory*)  
33 Sixth Avenue  
Augusta 04330

Phone: 623-1114

Fax: 623-4083

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

Phone: 582-1844  
626-0934

Fax: 623-4083

**County Administrator:** Robert Devlin

Phone: 622-0971

Fax: 623-4083

**Sheriff:** Everett B. Flannery, Jr.

623-3614

622-0990

**Treasurer:** Patrick E. Paradis

622-1362

623-4083

**Registrar of Deeds:** Beverly Bustin Hatheway

622-0431

622-1598

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

622-7558

621-1639

**Registrar of Probate:** Kathleen Ayers

622-7558

621-1639

**EMA Director:** Vincent Cerasuolo

623-8407

622-4128

**District Attorney:** Evert Fowle, Esq.

623-1156

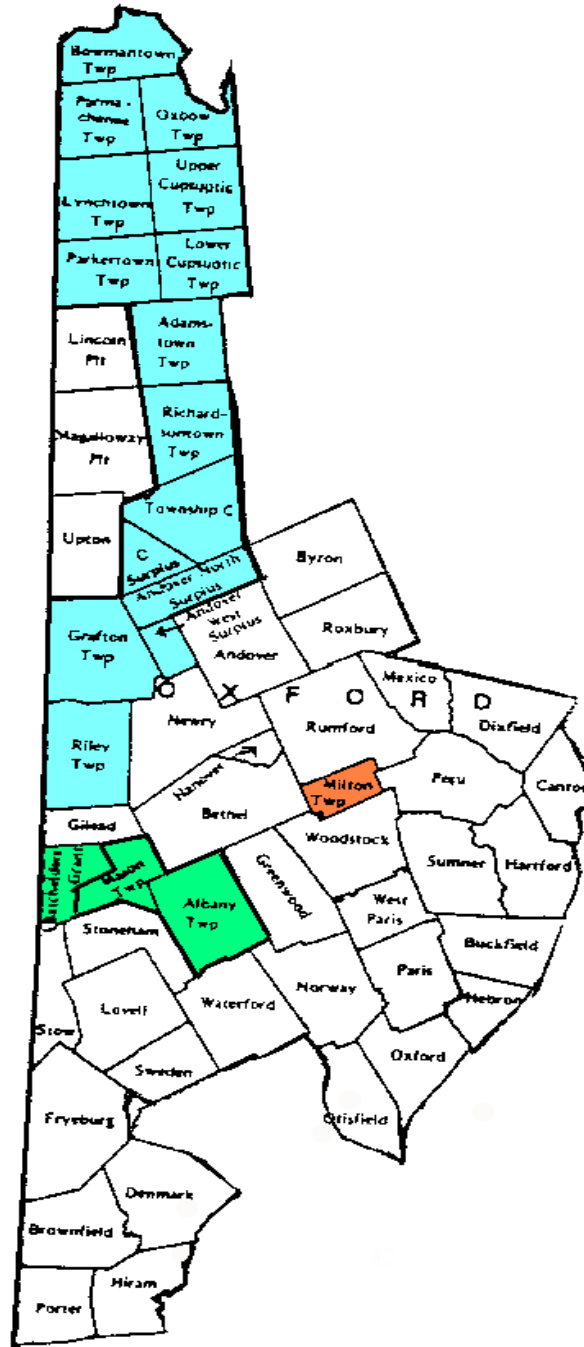
622-5839

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

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Excise Tax	\$ 6,260	\$ 6,441	\$ 181
Intergovernmental revenue:			
Department of Transportation	2,064	2,064	0
State of Maine - service payments	5,694	5,694	0
Investment Income	0	138	138
<b>TOTAL REVENUES</b>	<u>\$ 14,018</u>	<u>\$ 14,337</u>	<u>\$ 319</u>
<b>EXPENDITURES:</b>			
Current:			
Fire department	\$ 1,600	\$ 2,540	\$ (940)
Snow removal	4,000	4,000	0
Roads	1,000	91	909
Town of Unity - tipping fees	1,500	3,007	(1,507)
Waste disposal	3,950	3,900	50
Administration	668	0	668
Miscellaneous/contingency	1,300	897	403
<b>TOTAL EXPENDITURES</b>	<u>14,018</u>	<u>14,435</u>	<u>(417)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ 0</u>	<u>\$ (98)</u>	<u>\$ (98)</u>
<b>FUND BALANCE - JULY 1</b>		<u>\$ 11,237</u>	
<b>FUND BALANCE - JUNE 30</b>		<u><u>\$ 11,139</u></u>	

# OXFORD COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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

## OXFORD COUNTY

**County Seat: Paris**

**Unorganized Territory Area: 641.98 square miles**

**2000 Unorganized Territory Population: 655**

**Number of Unorganized Territory Townships: 19**

### County Office

26 Western Avenue  
South Paris 04281

Phone: 743-6359 Fax: 743-1545

### Commissioners

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

Phone: 743-2821

Fredrick Kennard  
(District includes Milton and North Oxford)  
414 Penobscot Street  
Rumford 04276

Phone: 364-8891

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

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

**County Clerk:** Carole G. Mahoney

Phone: 743-6359 Fax: 743-1545

**Sheriff:** Lloyd Herrick

743-9554 743-1510

**Treasurer:** Mary Ann Prue

743-6350 743-1545

**Registrar of Deeds:**

Jane C. Rich (East)

743-6211 743-2656

Jean Watson (West)

935-2565 935-4183

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

743-4297 743-4255

**Registrar of Probate:** Tom Windsor

743-6671 743-4255

**EMA Director:** Dan Schorr

743-6336 743-7346

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

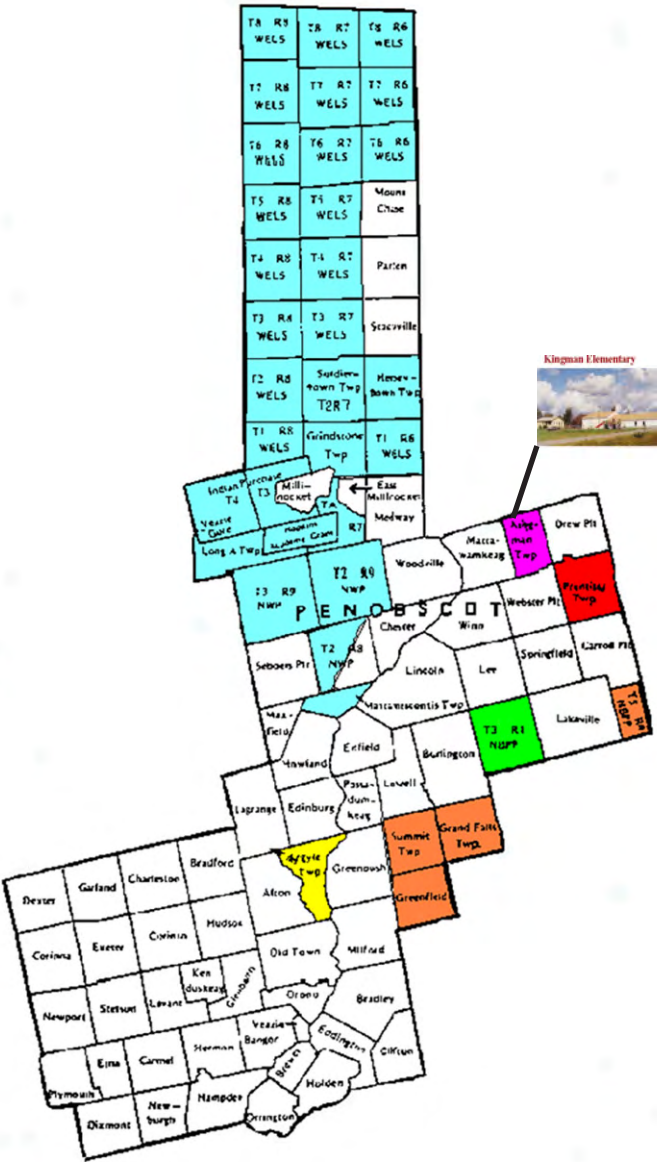
743-8282 743-1511

**UNORGANIZED TERRITORY  
OXFORD COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND  
YEAR ENDED JUNE 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Taxes:			
General property	\$ 331,888	\$ 331,888	\$ 0
Excise taxes	52,000	81,081	29,081
Intergovernmental revenues:			
State of Maine: Highway block grant	60,396	60,396	0
Snowmobile	300	364	64
MEMA		7,766	7,766
Conservation		250	250
Federal: Forest		14,724	14,724
Other revenues: Interest Income	2,500	6,956	4,456
Miscellaneous		2,729	2,729
<b>TOTAL REVENUES</b>	<u>\$ 447,084</u>	<u>\$ 506,154</u>	<u>\$ 59,070</u>
<b>EXPENDITURES:</b>			
Roads and bridges	\$ 160,199	\$ 137,735	\$ 22,464
Snow removal	125,000	116,378	8,622
Landfills	51,297	51,297	0
Fire protection	15,000	11,820	3,180
Cemeteries	1,227	1,227	0
Ambulance services	16,224	16,224	0
Street lights/insurance	550	457	93
Snowmobile trails	300	0	300
Polling places	1,500	1,260	240
Audit	2,500	2,500	0
Animal control	2,611	2,611	0
Rent of Land	2,700	2,700	0
Administration	26,542	26,542	0
Contingent	25,000	0	25,000
Capital Reserves	90,000	0	90,000
Captial outlay-roads and bridges		252,816	(252,816)
<b>TOTAL EXPENDITURES</b>	<u>\$ 520,650</u>	<u>\$ 623,567</u>	<u>\$ (102,917)</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>(73,566)</b>	<b>(117,413)</b>	<b>(43,847)</b>
<b>Other Financing Uses:</b>			
Budgeted Utilization of Undesignated Fund Balance	<u>73,566</u>		<u>(73,566)</u>
<b>Excess of Revenues and Other Financing Sources over (under) Expenditures</b>	<u>\$ 0</u>	<u>\$ (117,413)</u>	<u>\$ (117,413)</u>
<b>FUND BALANCE - JULY 1</b>		<u>\$ 457,149</u>	
<b>FUND BALANCE - JUNE 30</b>		<u><b>\$ 339,736</b></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	1,132	663	1,027	2,455
*Prentiss deorganized June, 1990									
**Greenfield deorganized July, 1993 and population added to East Central (2000 census)									



## PENOBSCOT COUNTY

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

### County Office

97 Hammond Street  
Bangor 04401-4998

Phone: 942-8535 Fax: 945-6027

### Commissioners

Peter K. Baldacci  
*(District contains no Unorganized Territory)*  
97 Hammond Street  
Bangor, ME 04101

Phone: 942-0076 Fax: 942-8335

Richard D. Blanchard  
*(District includes all of the Unorganized Territory)*  
97 Hammond Street  
Bangor, ME 04101

Phone: 827-4525

Thomas J. Davis, Jr.  
*(District contains no Unorganized Territory)*  
97 Hammond Street  
Bangor, ME 04101

Phone: 884-8383 Fax: 884-7086

**County Administrator:** Bill Collins  
**Sheriff:** Glenn C. Ross  
**Treasurer:** Ann C. Dowd  
**Registrar of Deeds:** Susan F. Bulay  
**Judge of Probate:** Allan Woodcock, Jr.  
**Registrar of Probate:** Susan M. Almy  
**EMA Director:** Calvin (Tom) Robertson  
**Road Agent:** Don Madden  
**District Attorney:** R. Christopher Almy, Esq.

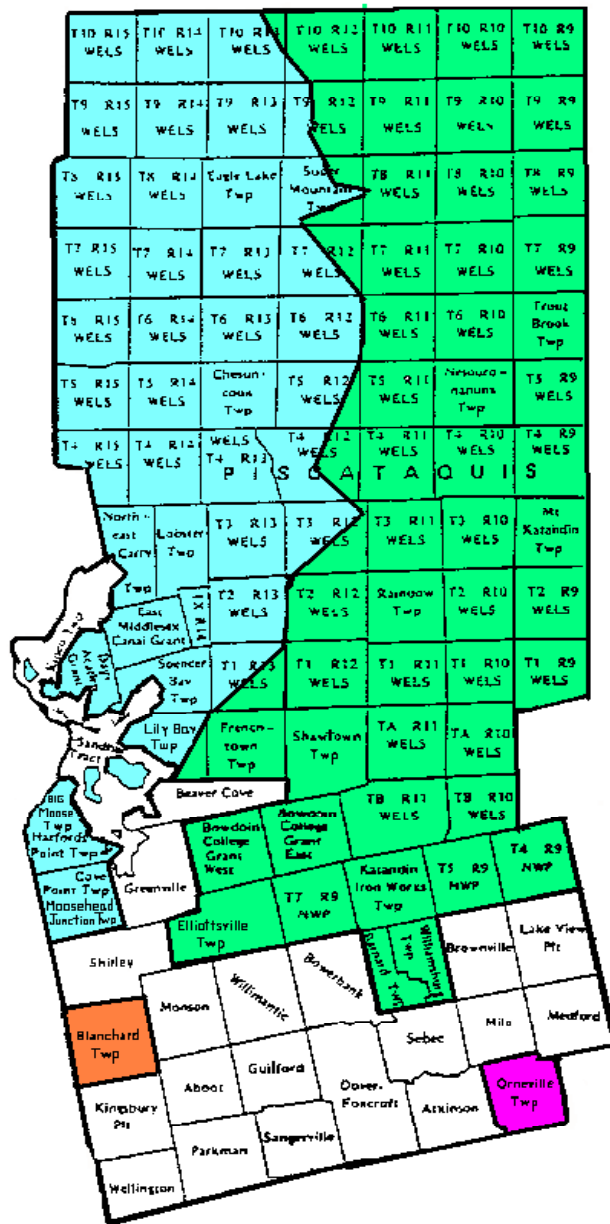
Phone: 942-8535 Fax: 945-6027  
947-4585 945-4761  
942-8535 945-6027  
942-8797 945-4920  
942-8769 941-8499  
942-8769 941-8499  
945-4750 942-8941  
945-4750 945-8941  
942-8552 945-4748

**UNORGANIZED TERRITORY  
PENOBSCOT COUNTY**

**Statement of General Fund Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended June 30, 2003**

	<u>Budget</u>	<u>Balances Forward and Reserves</u>	<u>Adjusted Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>					
Property taxes	\$ 766,807		\$ 766,807	\$ 766,807	\$ 0
Excise taxes	140,000		140,000	173,230	33,230
Intergovernmental revenue					0
Local road assistance	120,614		120,614	113,676	(6,938)
Municipal revenue committee	9,000		9,000	10,640	1,640
Snowmobiles-townships	800		800	790	(10)
Investment income	15,000		15,000	9,773	(5,227)
Other revenue	16,400		16,400	14,003	(2,397)
<b>TOTAL REVENUE</b>	<u>\$ 1,068,621</u>		<u>\$ 1,068,621</u>	<u>\$ 1,088,919</u>	<u>\$ 20,298</u>
<b>EXPENDITURES:</b>					
Current:					
Administration	\$ 54,328		\$ 54,328	\$ 54,328	\$ 0
Audit/bank charges/fees	1,432		1,432	1,467	(35)
Polling places	2,500		2,500	1,061	1,439
Ambulance services	22,500		22,500	19,889	2,611
Animal control	4,200		4,200	1,513	2,687
E-911 addressing	0	67,609	67,609	692	66,917
Fire protection	44,000		44,000	29,347	14,653
Dumps	167,520		167,520	142,126	25,394
Snow removal	458,788		458,788	421,006	37,782
Roads and bridges	264,960	67,700	332,660	268,846	63,814
Kingman recreation	1,550		1,550	1,550	0
Snowmobile trails	800	800	1,600	1,777	(177)
Cemeteries	18,310		18,310	18,393	(83)
Contingency	0	25,000	25,000	5,776	19,224
Capital outlay:					
Sand/salt buildings	50,000	38,552	88,552	13,732	74,820
Road projects	50,000	0	50,000	0	50,000
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,140,888</u>	<u>\$ 199,661</u>	<u>\$ 1,340,549</u>	<u>\$ 981,503</u>	<u>\$ 359,046</u>
Excess of revenues over (under) expenditures	<u>(72,267)</u>	<u>(199,661)</u>	<u>(271,928)</u>	<u>107,416</u>	<u>379,344</u>
<b>Fund Balance - Beginning</b>				<u>\$ 1,048,736</u>	
<b>Fund Balance - Ending</b>				<u><u>\$ 1,156,152</u></u>	

# PISCATAQUIS COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



	Children				Adult Voter Population	Homes		Estimated 2.39 Home Avg. Non- Residents
	Population		Prior School	Elementary	Secondary	Year	Seasonal	
	1990	2000	0 to 4 yrs.	5 to 14 yrs	15 to 19 yrs.	Round		
Piscataquis:								
Blanchard*	78	83	2	7	9	53	95	227
Northeast	218	347	16	37	23	177	1,037	2,478
Northwest	141	159	6	19	6	62	841	2,010
Southeast	247	254	6	39	16	118	199	476
	684	843	30	102	54	410	2,172	5,191
*Blanchard deorganized in 1985								

## PISCATAQUIS COUNTY

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

### County Office

159 East Main Street  
Dover-Foxcroft 04426

Phone: 564-2161 Fax: 564-3022

### Commissioners

Woodrouffe L. Bartley, Jr.  
(District includes Blanchard and Elliottsville)  
PO Box 460  
Oliver Road  
Greenville 04441

Phone: 695-3034  
(W): 695-2477

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

Phone: 943-2486

Thomas Lizotte  
(District contains no Unorganized Territory)  
1062 South Street  
Dover-Foxcroft 04426

Phone 564-3186

**County Manager:** Michael Henderson

Phone: 564-2161 Fax: 564-3022

**Sheriff:** John J. Goggin

564-3304 564-2315

**Treasurer:** Donna L. Hathaway

564-8500 564-8001

**Registrar of Deeds:** Linda M. Smith

564-2411 564-7708

**Judge of Probate:** Douglas M. Smith

564-2431

**Registrar of Probate:** Judith A. Raymond

564-2431

**EMA Director:** Jonathan Seavey

943-2115 564-3022

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

564-2181 564-6503

**UNORGANIZED TERRITORY  
PISCATAQUIS COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
YEAR ENDED JUNE 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Taxes assessed	\$ 514,639	\$ 514,639	\$
Excise taxes	119,579	124,829	5,250
Intergovernmental revenues:			
Local road assistance	81,792	81,792	
Snowmobile	1,005		(1,005)
U.S. Treasury	10,087	17,439	7,352
Interest income	16,013	3,400	(12,613)
Dump recycling	3,007	5,178	2,171
Miscellaneous revenues	192	180	(12)
<b>TOTAL REVENUES</b>	<u>\$ 746,314</u>	<u>\$ 747,457</u>	<u>\$ 1,143</u>
<b>EXPENDITURES:</b>			
Current:			
Administration	\$ 38,054	\$ 38,326	\$ (272)
Fire	52,350	46,946	5,404
Highways	428,148	433,310	(5,162)
Dump	243,500	229,495	14,005
Ambulance	8,000	7,000	1,000
Cemeteries	5,600	3,470	2,130
Animal control	1,500	834	666
Snowmobile trails	2,000	2,000	0
<b>TOTAL EXPENDITURES</b>	<u>\$ 779,152</u>	<u>\$ 761,381</u>	<u>\$ 17,771</u>
Excess (DEFICIENCY) of revenues over expenditures	(32,838)	(13,924)	18,914
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers out	(20,000)	(24,585)	(4,585)
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (52,838)</u>	<u>\$ (38,509)</u>	<u>\$ 14,329</u>
<b>FUND BALANCE - BEGINNING</b>		<u>\$ 143,399</u>	
<b>FUND BALANCE - ENDING</b>		<u><u>\$ 104,890</u></u>	

# SOMERSET COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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

## SOMERSET COUNTY

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

### County Office

41 Court Street  
Skowhegan 04976

Phone: 474-9861 Fax: 474-7405

### Commissioners

Paul Hatch  
*(District contains no Unorganized Territory)*  
8 French Street  
Skowhegan 04976

Phone: 474-3435

Zane G. Libby  
*(District contains no Unorganized Territory)*  
55 Waterville Road  
Norridgewock 04957

Phone: 634-3411

Tracey H. Rotondi  
*(District includes all of the Unorganized Territory)*  
228 Dore Hill Road  
Athens 04912

Phone: 654-2167

**County Clerk:** Robin Weeks

Phone: 474-9861 Fax: 474-7405

**Sheriff:** Barry A. DeLong

474-9591 858-4705

**Treasurer:** Andrea Reichert

474-5776 858-4707

**Registrar of Deeds:** Diane Godin

474-3421 474-3421

**Judge of Probate:** John Alsop

474-3422

**Registrar of Probate:** Victoria Hatch

474-3322

**EMA Director:** Robert Higgins, Sr.

474-6788 474-0879

**District Attorney:** Evert Fowle, Esq.

474-2423 474-7407

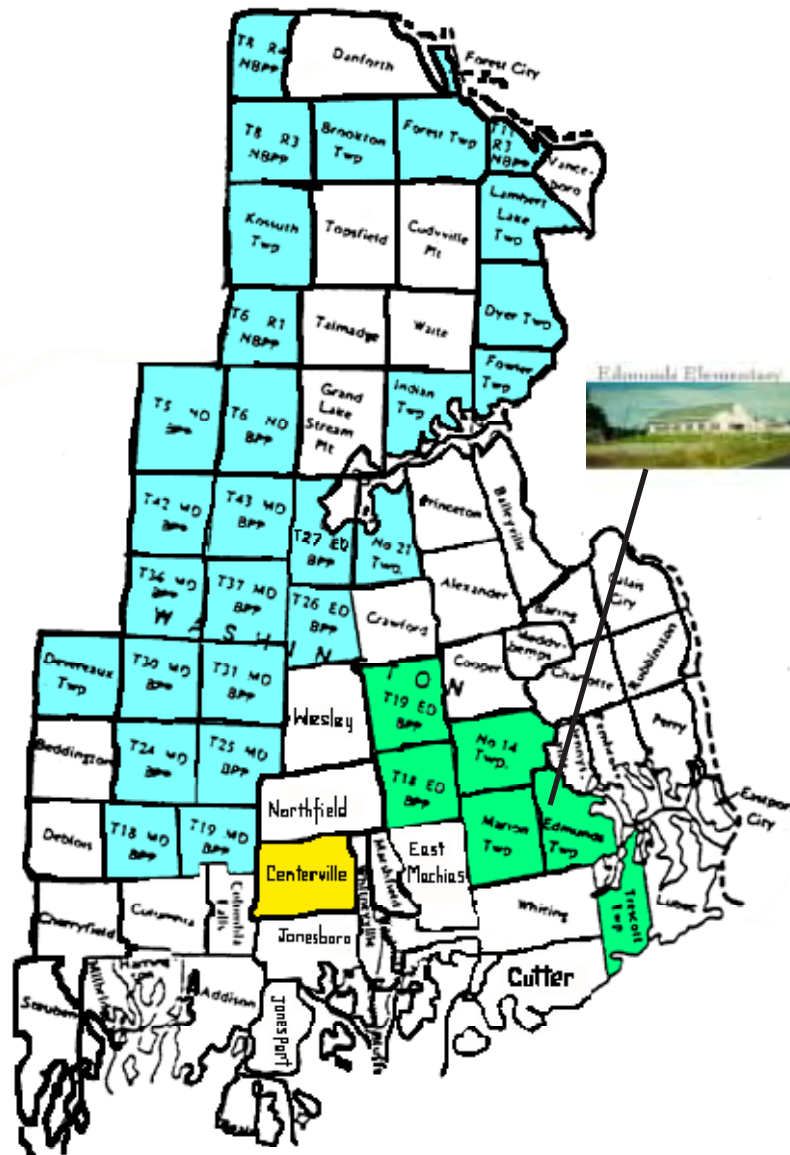
**UNORGANIZED TERRITORY  
SOMERSET COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
YEAR ENDED JUNE 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Property taxes	\$ 770,189	\$ 770,189	\$ 0
Excise taxes	120,000	129,286	9,286
Intergovernmental	67,696	96,284	28,588
Charges for services	5,635	7,712	2,077
Investment income	15,000	3,767	(11,233)
Miscellaneous	4,150	7,709	3,559
<b>TOTAL REVENUES</b>	<u>\$ 982,670</u>	<u>\$ 1,014,947</u>	<u>\$ 32,277</u>
<b>EXPENDITURES:</b>			
Roads and Bridges	\$ 178,806	\$ 176,231	\$ 2,575
Snow Removal	177,902	164,716	13,186
Dumps	175,053	176,131	(1,078)
Fire Protection	84,335	77,430	6,905
Cemeteries	6,600	6,600	0
Ambulance Services	9,204	8,255	949
Street Lights	4,000	3,317	683
Snowmobile Trails	16,650	17,850	(1,200)
Polling Places	1,950	0	1,950
Community Bldg - Rockwood	6,141	6,541	(400)
Moosehead Vacation Sports Assn	6,000	6,000	0
Administration	31,474	33,688	(2,214)
Humane Society Shelter	1,493	609	884
E911 costs	12,000	12,512	(512)
Contingency	0	643	(643)
<b>TOTAL EXPENDITURES</b>	<u>\$ 711,608</u>	<u>\$ 690,523</u>	<u>\$ 21,085</u>
<b>Excess Revenues Over (Under) Expenditures</b>	271,062	324,424	53,362
<b>Other Financing Sources (Uses)</b>			
Transfers in	0	165,000	165,000
Transfers (Out)	(271,062)	(271,062)	0
<b>Net Financing Sources (Uses)</b>	<u>(271,062)</u>	<u>(106,062)</u>	<u>165,000</u>
<b>Excess Revenues &amp; Sources Over (Under) Expenditures &amp; Uses</b>	0	218,362	218,362
<b>FUND BALANCE - JULY 1</b>	<u>\$ 131,783</u>	<u>\$ 131,783</u>	<u>\$ 0</u>
<b>FUND BALANCE - JUNE 30</b>	<u>\$ 131,783</u>	<u>\$ 350,145</u>	<u>\$ 218,362</u>



# WASHINGTON COUNTY UNORGANIZED TERRITORY 2000 RESIDENT POPULATION CENSUS



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

## WASHINGTON COUNTY

**County Seat: Machias**

**Unorganized Territory Area: 1,107.06 square miles**

**2000 Unorganized Territory Population: 1,315**

**Number of Unorganized Territory Townships: 35**

### County Office

47 Court Street  
Machias 04654

Phone: 255-3127 Fax: 255-3313

### Commissioners

William B. Boone  
*(District includes East Central Washington County)*  
3 School Street  
Eastport 04631

Phone: 853-4884 Fax: 255-3313

Winola M. Burke  
*(District includes North Washington County)*  
489 South Street  
Calais 04619

Phone: 454-2580 Fax: 255-3313

John B. Crowley, Sr.  
*(District contains no Unorganized Territory)*  
491 Basin Road  
Addison 04606

Phone: 497-2178 Fax: 255-3313

**County Clerk:** Joyce Thompson

Phone: 255-3127 Fax: 255-3313

**Sheriff:** Joseph L. Tibbetts

255-4422 255-8636

**Treasurer:** Jill Holmes

255-8354 255-6427

**Registrar of Deeds:** Sharon D. Strout

255-6512 255-3838

**Judge of Probate:** Lyman L. Holmes

255-3800 255-8636

**Registrar of Probate:** Carlene Holmes

255-6591 255-8636

**EMA Director:** Paul Thompson

255-3931 255-8636

**District Attorney:** Michael E. Povich, Esq.

255-4425 255-6423

**Unorganized Territory Supervisor:** Dean Preston

255-8919 255-3572

**Acting Supervisor:** Frank Kulah

255-8919 255-3572

**Clam Warden:** R. Lester Seeley

255-4422 255-8636

**UNORGANIZED TERRITORY  
WASHINGTON COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR YEAR ENDED JUNE 30, 2003**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Property taxes	\$ 430,162	\$ 430,161	\$ (1)
Excise taxes	130,000	132,725	2,725
Intergovernmental	100,200	701	(99,499)
Moosehorn	15,000	0	(15,000)
Interest	0	9,159	9,159
Capital projects	0	33,669	33,669
Miscellaneous revenues	12,600	1,093	(11,507)
Reserves	0	57,952	57,952
<b>TOTAL REVENUES</b>	<u>\$ 687,962</u>	<u>\$ 665,460</u>	<u>\$ (22,502)</u>
<b>EXPENDITURES:</b>			
Current:			
Roads and bridges	\$ 181,100	\$ 151,726	\$ 29,374
Snow removal	225,920	215,657	10,263
Rubbish removal	112,140	110,889	1,251
Fire and ambulance	53,440	44,387	9,053
Animal control officer	17,152	15,932	1,220
Cemeteries	4,500	4,258	242
Street lights	220	2,234	(2,014)
Polling places	3,600	4,003	(403)
Community projects	17,500	7,800	9,700
Shellfish conservation	29,128	28,231	897
Administration	34,009	28,895	5,114
Equipment operation	1,300	7,124	(5,824)
E-911	2,000	2,584	(584)
Soil and water	18,500	7,200	11,300
<b>TOTAL EXPENDITURES</b>	<u>\$ 700,509</u>	<u>\$ 630,920</u>	<u>\$ 69,589</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>	<u>(12,547)</u>	<u>34,540</u>	<u>47,087</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Utilization of designated	25,000	0	(25,000)
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>25,000</u>	<u>0</u>	<u>(25,000)</u>
<b>EXCESS OF REVENUES AND OTHER OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<u>\$ 12,453</u>	<u>\$ 34,540</u>	<u>\$ 22,087</u>
<b>FUND BALANCE - JULY 1</b>		<u>\$ 538,002</u>	
<b>FUND BALANCE - JUNE 30</b>		<u>\$ 572,542</u>	

# AUDIT REPORT



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

**ANNUAL FINANCIAL REPORT**

**JUNE 30, 2003**

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Certified Public Accountants and Business Consultants

## Independent Auditor's Report

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

We have audited the accompanying financial statements of the State of Maine Unorganized Territory Education and Services Fund (UT), a component unit of the State of Maine, as of and for the year ended June 30, 2003, as listed in the table of contents. These financial statements are the responsibility of the State of Maine Unorganized Territory Education and Services Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

The 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 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, 2003 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis, as listed in the table of contents, is not a required part of the financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2004 on our consideration of the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Runyon Kersteen Ouellette*

January 16, 2004  
South Portland, Maine



## MANAGEMENT'S DISCUSSION & ANALYSIS

As management of the State of Maine Unorganized Territory Education and Services Fund (UT), we offer readers of the State of Maine Unorganized Territory Education and Services Fund's financial statements this narrative overview and analysis of the financial activities of the State of Maine Unorganized Territory Education and Services Fund for the fiscal year ended June 30, 2003.

### FINANCIAL HIGHLIGHTS

- Governmental assets of the UT exceeded its liabilities by \$7,800,328.
- The General Fund reported a fund balance of \$4,351,368.
- At the end of the fiscal year, the General Fund unreserved, undesignated fund balance was \$4,059,078.

### USING THIS ANNUAL REPORT

The State of Maine Unorganized Territory Education and Services Fund's financial statements are comprised of a series of statements. The *Statement of Net Assets* and the *Statement of Activities* (pages 5 and 6) provide an overview of the government as a whole (which for the purpose of this report is defined as the State of Maine Unorganized Territory Education and Services Fund, which is represented by certain accounts of the State of Maine) and its activities. The *Fund Financial Statements* start on page 7. These statements provide a more detailed look at the governmental funds.

### THE STATEMENT OF NET ASSETS AND THE STATEMENT OF ACTIVITIES

These statements provide an overview of the government as a whole (similar to private-sector statements). All of the current year's revenues are taken into account regardless of when cash is received.

The Statement of Net Assets provides a picture of the difference between assets and liabilities. Increases or decreases in net assets can show whether the UT is improving or deteriorating. Other factors need to be considered, such as changes in the UT's property tax base to assess the overall health of the UT.

Presented in the Statement of Net Assets and the Statement of Activities are:

- Governmental Activities – The UT's basic services are reported here, including the General Government and Education. Property taxes, intergovernmental revenue and user fees finance most of these activities.

### REPORTING THE UT'S MOST SIGNIFICANT FUNDS

#### Fund Financial Statements

The Fund Financial Statements of the UT, beginning on page 7, show one kind of fund:

- *Governmental Funds* – Most of the UT's basic services are reported in the governmental fund, which focuses on how money flows into and out of those funds and the balances left at year-end that are available for spending. This fund is reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term* view of the UT's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the UT's programs.

## THE UT AS A WHOLE

The following information is a condensed version of the Statement of Net Assets. Our analysis below focuses on the net assets of the UT's governmental activities.

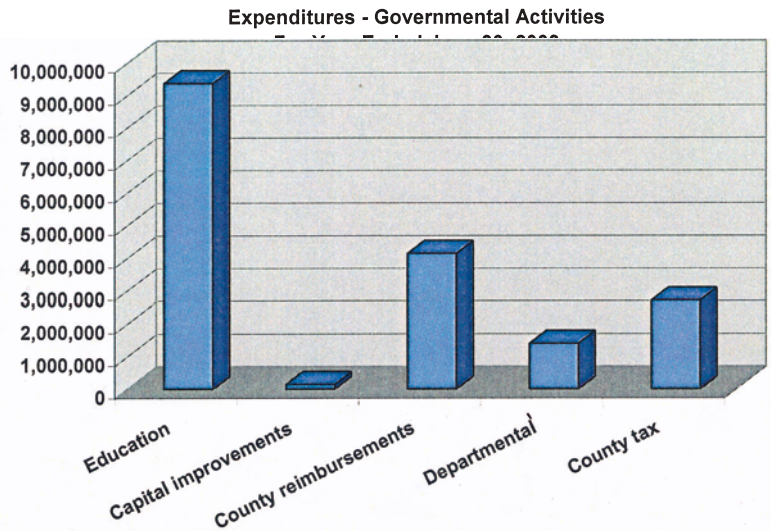
	<i><b>Governmental Activities</b></i>	
	<u><b>2003</b></u>	<u><b>2002</b></u>
Current and other assets	\$5,571,203	\$5,372,483
Capital assets	<u>3,198,960</u>	<u>3,257,651</u>
Total assets	<u>8,770,163</u>	<u>8,630,134</u>
Long-term debt outstanding	-	-
Other liabilities	<u>969,835</u>	<u>372,401</u>
Total liabilities	<u>969,835</u>	<u>372,401</u>
Net assets:		
Invested in:		
Capital assets	3,198,960	3,257,651
Unrestricted	<u>4,601,368</u>	<u>5,000,082</u>
Total net assets	<u><b>\$7,800,328</b></u>	<u><b>8,257,733</b></u>

## CAPITAL ASSETS

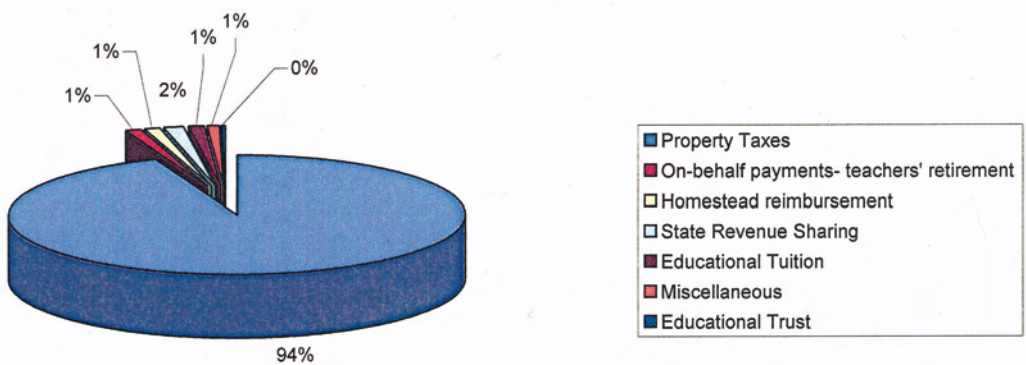
At the end of 2003, the Governmental Activities Fund had invested \$5,610,406 in a broad range of capital assets including school equipment and buildings. The accumulated depreciation for 2003 for assets was \$2,411,446. Thus, resulting is the capital asset investment of \$3,198,960. This year's major capital asset additions were \$140,952.

**GOVERNMENTAL ACTIVITIES**

The total cost of governmental activities this year was \$17,808,574, however, after taking into consideration the program revenues, the ultimate cost to the taxpayer was \$17,379,213 (as shown on the Statement of Activities). Some programs are subsidized through user fees, grants and contributions.



**Revenue by Source - Governmental Activities**  
**For the Year Ended June 30, 2003**



**GENERAL FUND BUDGETARY HIGHLIGHTS**

The UT continues to meet its responsibilities for sound financial management. Actual revenues exceed budgeted revenues by \$264,652. Budgeted expenditures exceeded actual by \$942,077.

The bottom line is a fund balance that decreased by \$358,714 for a total fund balance of \$4,351,368.

Statement 1

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

Statement of Net Assets  
June 30, 2003

	Governmental Activities
<b>ASSETS</b>	
Receivables:	
Taxes receivable - current year	\$ 178,159
Taxes receivable - prior years	68,882
Tax liens	25,073
Due from State of Maine Treasury	5,299,089
Capital Assets:	
Land, buildings and equipment, net of depreciation	3,198,960
Total assets	8,770,163
<b>LIABILITIES</b>	
Liabilities:	
Accounts payable and payroll withholdings	777,951
Accrued wages	134,732
Accrued compensated absences	57,152
Total liabilities	969,835
<b>NET ASSETS</b>	
Investment in capital assets	3,198,960
Unrestricted	4,601,368
Total net assets	\$ 7,800,328

*See accompanying notes to financial statements.*

Statement 2

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND  
Statement of Activities  
For the Year Ended June 30, 2003

Functions/Programs	Program revenues			Net (expense) revenue and changes in net assets	
	Expenses	Charges for services	Operating grants and contributions	Governmental activities	
Governmental activities:					
Education	\$ 9,572,165	153,763	275,598		(9,142,804)
County reimbursements for services	4,142,042	-	-		(4,142,042)
Departmental	1,397,464	-	-		(1,397,464)
Unclassified	2,696,903	-	-		(2,696,903)
<b>Total</b>	<b>17,808,574</b>	<b>153,763</b>	<b>275,598</b>		<b>(17,379,213)</b>
General revenues:					
Property taxes					16,320,994
Grants and contributions not restricted to specific programs:					
State Revenue Sharing					286,612
Homestead revenue					150,360
Miscellaneous revenues					163,842
Total general revenues and transfers					16,921,808
				Change in net assets	(457,405)
Net assets - beginning					8,257,733
<b>Net assets - ending</b>					<b>7,800,328</b>

See accompanying notes to financial statements.

## Statement 3

**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**  
**Balance Sheet**  
**Governmental Funds - General**  
**June 30, 2003**

	<b>General Fund</b>
<b>ASSETS</b>	
Receivables:	
Taxes receivable - current year	\$ 178,159
Taxes receivable - prior years	68,882
Tax liens	25,073
Due from State of Maine Treasury	5,299,089
<b>Total assets</b>	<b>\$ 5,571,203</b>
<b>LIABILITIES AND FUND EQUITY</b>	
Liabilities:	
Accounts payable and payroll withholdings	777,951
Accrued wages	134,732
Accrued compensated absences	57,152
Deferred tax revenue	250,000
<b>Total liabilities</b>	<b>1,219,835</b>
Fund balances:	
Reserved:	
Encumbrances	234,811
Unreserved:	
Designated - Administrator	57,479
Undesignated	4,059,078
<b>Total fund equity</b>	<b>4,351,368</b>
<b>Total liabilities and fund equity</b>	
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,198,960
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	250,000
<b>Net assets of governmental activities</b>	<b>\$ 7,800,328</b>

*See accompanying notes to financial statements.*

## Statement 4

**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Governmental Funds - General**  
**Year ended June 30, 2003**

	<b>General Fund</b>
Revenues:	
Taxes	\$ 16,360,994
Intergovernmental	655,472
Charges for services	153,763
Other	220,940
Total revenues	17,391,169
Expenditures:	
Current:	
Education	9,513,474
County reimbursements for services	4,142,042
Departmental	1,397,464
Unclassified	2,696,903
Total expenditures	17,749,883
Deficiency of revenues under expenditures	(358,714)
Fund balance, beginning of year	4,710,082
<b>Fund balance, end of year</b>	<b>4,351,368</b>

*See accompanying notes to financial statements.*



Statement 5

**STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance of Governmental Fund**  
**to the Statement of Activities**  
**For the year ended June 30, 2003**

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Net change in fund balances- total governmental funds (from Statement 4)	\$	(358,714)
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Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures.		
However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
This is the amount by which capital outlays exceeded depreciation expense in the current period.		(58,691)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		(40,000)
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<b>Change in net assets of governmental activities (see Statement 2)</b>	<b>\$</b>	<b>(457,405)</b>
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*See accompanying notes to financial statements.*



## Statement 6

**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, 2003**

	<b>Budget</b>		<b>Actual</b>	<b>Variance positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Taxes	\$ 16,145,017	16,145,017	16,360,994	215,977
Intergovernmental	500,000	500,000	655,472	155,472
Charges for services	320,000	320,000	153,763	(166,237)
Other	161,500	161,500	220,940	59,440
Total revenues	17,126,517	17,126,517	17,391,169	264,652
Expenditures:				
Current:				
Education	10,452,003	10,452,003	9,513,474	938,529
County reimbursements for services	4,142,042	4,142,042	4,142,042	-
Departmental	1,154,635	1,162,635	1,397,464	(234,829)
Unclassified	2,935,280	2,935,280	2,696,903	238,377
Total expenditures	18,683,960	18,691,960	17,749,883	942,077
Excess (deficiency) of revenues over (under) expenditures	(1,557,443)	(1,565,443)	(358,714)	1,206,729
Other financing sources (uses):				
Subsequent appropriation - Passamaquoddy	-	8,000	-	(8,000)
Budgeted use of surplus	1,557,443	1,557,443	-	(1,557,443)
Total other financing sources (uses)	1,557,443	1,565,443	-	(1,565,443)
Deficiency of revenues and other financing sources under expenditures	-	-	(358,714)	(358,714)
Fund balance, beginning of year			4,710,082	
<b>Fund balance, end of year</b>	<b>\$</b>		<b>4,351,368</b>	

*See accompanying notes to financial statements.*

Statement 7

**STATE OF MAINE UNORGANIZED TERRITORY  
EDUCATION AND SERVICES FUND  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
June 30, 2003**

		<b>Agency Fund - Excise Taxes</b>
<b>ASSETS</b>		
Due from State of Maine Treasury	\$	292,371
<b>Total assets</b>		<b>292,371</b>
<b>LIABILITIES AND NET ASSETS</b>		
Due to Counties - excise taxes		292,371
<b>Total liabilities and net assets</b>	<b>\$</b>	<b>292,371</b>

*See accompanying notes to financial statements.*

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Reporting Entity**

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

The State of Maine Unorganized Territory Education and Services Fund, as described above, accounts for the expenditure of funds to support certain services to the unorganized 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.

**Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the UT. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The UT has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The UT has one governmental fund, the General Fund, which is shown as a major fund.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are

**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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recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

The UT reports the following major governmental fund:

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

Additionally, the UT reports the following fund type:

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The UT has elected not to follow subsequent private-sector guidance.

**Assets, Liabilities and Equity**

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

**Capital Assets** – Capital assets, which include property, plant and equipment, are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the UT as assets with an initial, individual cost of more than \$3,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.



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

Property, plant and equipment of the primary government is depreciated using the straight line method over the assets estimated useful lives ranging from two to fifty years.

The UT does not own the infrastructure located within its boundaries. All infrastructure is owned by the State of Maine and would be reported in the State of Maine's government-wide financial statements.

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

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

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

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

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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**A. Budgetary Information**

Each year the Fiscal Administrator of the UT requests budget information from the state agencies and counties who provide services to the taxpayers of the Unorganized 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 de-appropriations to the various departments during the year.

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

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED**

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

Encumbrance accounting is employed in the general fund. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. At June 30, 2003 fund balance reservations for outstanding encumbrances amounted to \$234,811.

**B. Excess of Expenditures Over Appropriations**

For the year ended June 30, 2003, expenditures exceeded appropriations in the following departments:

Fiscal Administrator	\$ 29,229
Forest Fire Service	310,921

Forest fire service was over budget due to the fact that the UT cannot predict how many forest fire problems will occur during the year. These over expenditures lapsed to fund balance at year end. The budget presentation in these financial statements represents the municipal cost component which is used to facilitate the calculation of the amount to be raised by the UT through taxation. Carryforwards of prior year surpluses which have been authorized for expenditure have not been included. If these carryforwards had been included, no excesses would have existed for the Fiscal Administrator line.

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**PROPERTY TAX**

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Property taxes for the current year were committed in July 2002 based on the assessed value of all real and personal property located in each county. Tax bills are mailed annually by August 1, with one installment due on October 1. Interest was charged at 8% on all taxes unpaid after this date. Assessed values are periodically established by the UT's Assessor at 100% of estimated market value. At April 1, 2002, 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 \$238,377 for the year ended June 30, 2003. The variance between actual property tax revenues in the governmental funds and budgeted property tax revenues represents supplemental taxes, overlay and the change in deferred taxes.

Tax liens are 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 in the governmental funds. The remaining receivables have been recorded as deferred revenues in the governmental funds.

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

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**PROPERTY TAX, CONTINUED**

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The following summarizes the 2003 levy:

	<u>Assessed value</u>	<u>Tax rate</u>	<u>Commitment</u>
Aroostook	\$ 386,937,868	7.88	3,049,070
Franklin	119,155,225	11.26	1,341,688
Hancock	93,057,968	6.73	626,280
Kennebec	2,692,400	8.09	21,782
Knox	6,402,299	6.38	40,847
Lincoln	5,060,069	6.38	32,283
Oxford	111,527,991	8.90	992,599
Penobscot	171,327,921	10.61	1,817,789
Piscataquis	408,904,895	7.97	3,258,972
Somerset	408,372,415	8.25	3,369,072
Waldo	531,740	6.76	3,595
Washington	169,439,824	9.39	1,591,040
			16,145,017
Supplemental taxes assessed			202,106
			16,347,123
Less: Homestead reimbursement			150,360
Collections and abatements			16,018,604
<b>Balance at June 30, 2003</b>			<b>\$ 178,159</b>
Comprised of:			
Personal property taxes			\$ 30,485
Real estate taxes			147,674
<b>Balance</b>			<b>\$ 178,159</b>
Due date			10/1/02
Interest rate on delinquent taxes			8%
Percent of collection			98%

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**PENSIONS**

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**Plan Description**

All employees of the Maine Unorganized Territory Education and Services Fund are members of the Maine 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.

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

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**PENSIONS, CONTINUED**

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

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

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

**Funding Policy**

The Maine Constitution, Maine Statutes and the System's funding policy provide for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to accumulate adequate assets to pay benefits when due. Level percentage of payroll employer contribution rates are determined using the entry age normal actuarial funding method. The System also uses the level percentage of payroll method to amortize the unfounded 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 2003 participating entities are as follows:

<u>State:</u>	
Employees	7.65-8.65%
Employer	12.19-36.35%
<u>Teachers:</u>	
Employees	7.65%
Employer	17.71%

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



**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 Fixed Assets during the fiscal year:

	Balance June 30, <u>2002</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2003</u>
Capital assets, not being depreciated:				
Land	\$ 26,125	-	-	\$ 26,125
Capital assets, being depreciated:				
Building and building improvements	5,016,771	-	-	5,016,771
Vehicles and equipment	426,558	140,952	-	567,510
Total capital assets being depreciated	5,443,329	140,952	-	5,584,281
Less accumulated depreciation for:	2,211,803	199,643	-	2,411,446
<b>Totals</b>	<b>\$ 3,257,651</b>	<b>(58,691)</b>	<b>-</b>	<b>3,198,960</b>

All depreciation expense is charged to education.

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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, 2003. The liability for postclosure monitoring costs falls on the individual County's Unorganized Territory funds. The State of Maine Unorganized Territory Education and Services Fund would be affected by virtue of an increase in the municipal cost component needs in a year in which postclosure costs were incurred. The amount and timing of these potential postclosure costs are unknown.

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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, 2003:

Aroostook	\$ 533,069
Franklin	150,579
Hancock	67,717
Kennebec	2,926
Knox	8,840
Lincoln	6,992
Oxford	100,202
Penobscot	190,761
Piscataquis	703,432
Somerset	610,495
Waldo	933
Washington	320,957
<b>Total</b>	<b>\$ 2,696,903</b>

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

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**OTHER EMPLOYEE BENEFITS**

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

The employees of the State of Maine Unorganized Territory Education and Services Fund are covered under the State of Maine's employer benefits program. In addition to providing pension benefits, the State of Maine funds health care benefits for most retirees. Specifically excluded are members of the Maine 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. Post-retirement Life Insurance Benefits**

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

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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.

## Exhibit A-1

## STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

## General Fund

## Comparative Balance Sheets

June 30, 2003 and 2002

	2003	2002
<b>ASSETS</b>		
Taxes receivable - current year	\$ 178,159	237,433
Taxes receivable - prior years	68,882	49,038
Tax liens	25,073	124,307
Due from State of Maine Treasury	5,299,089	4,961,705
<b>Total assets</b>	<b>5,571,203</b>	<b>5,372,483</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable and payroll withholdings	777,951	182,920
Accrued wages	134,732	133,120
Accrued compensated absences	57,152	56,361
Deferred tax revenue	250,000	290,000
<b>Total liabilities</b>	<b>1,219,835</b>	<b>662,401</b>
Fund balance:		
Reserved:		
Encumbrances	234,811	288,027
Unreserved:		
Designated - Administrator	57,479	100,212
Undesignated	4,059,078	4,321,843
<b>Total fund balance</b>	<b>4,351,368</b>	<b>4,710,082</b>
<b>Total liabilities and fund balance</b>	<b>\$ 5,571,203</b>	<b>5,372,483</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, 2003  
(with comparative actual amounts for the year ended June 30, 2002)

	2003		Variance positive (negative)	2002 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 16,145,017	16,318,541	173,524	16,936,604
Change in deferred property taxes	-	40,000	40,000	(17,000)
Interest and costs on taxes	-	2,453	2,453	1,800
Total taxes	16,145,017	16,360,994	215,977	16,921,404
Intergovernmental:				
On-behalf payments - teachers retirement	190,000	218,500	28,500	179,366
Homestead reimbursement	100,000	150,360	50,360	145,409
State Revenue Sharing	210,000	286,612	76,612	287,944
Total intergovernmental	500,000	655,472	155,472	612,719
Charges for services:				
Educational tuition	320,000	153,763	(166,237)	164,431
Total charges for services	320,000	153,763	(166,237)	164,431
Other:				
Miscellaneous	51,500	163,842	112,342	226,879
Education--trust	110,000	57,098	(52,902)	125,726
Total other	161,500	220,940	59,440	352,605
Total revenues	17,126,517	17,391,169	264,652	18,051,159
Expenditures:				
Education:				
General operations	5,889,280	6,149,260	(259,980)	5,724,198
Salaries and benefits	3,300,709	2,652,705	648,004	2,505,674
Professional services	477,243	212,496	264,747	383,432
Travel expenses	52,889	47,657	5,232	44,612
Vehicle operation	153,000	93,185	59,815	107,300
Utility services	85,731	66,269	19,462	75,968
Rents	2,500	(10,670)	13,170	24,187
Repairs	65,000	20,153	44,847	40,166
Insurance	16,343	14,857	1,486	15,244
Fuel	48,224	49,657	(1,433)	24,490
Supplies	119,084	74,698	44,386	79,560
Capital improvements - general	150,000	145,127	4,873	422,899
Other	92,000	(1,920)	93,920	3,885
Total education	10,452,003	9,513,474	938,529	9,451,615

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

	2003		Variance positive (negative)	2002 Actual
	Budget	Actual		
Expenditures, continued:				
County reimbursements for services:				
Aroostook	\$ 626,178	626,178	-	592,930
Franklin	590,661	590,661	-	683,330
Hancock	105,824	105,824	-	64,888
Kennebec	5,694	5,694	-	7,035
Oxford	331,888	331,888	-	322,768
Penobscot	766,807	766,807	-	711,564
Piscataquis	514,639	514,639	-	498,654
Somerset	770,189	770,189	-	691,182
Washington	430,162	430,162	-	336,580
Total county reimbursements for services	4,142,042	4,142,042	-	3,908,931
Departmental:				
Fiscal administrator	108,207	137,436	(29,229)	135,714
Assessments	601,641	537,590	64,051	589,500
Assessments - valuation system	20,000	15,000	5,000	12,500
Forest fire service	150,000	460,921	(310,921)	159,632
General assistance	77,610	56,108	21,502	46,632
Passamaquoddy	8,000	7,754	246	7,582
Land Use Regulation Commission	197,177	182,655	14,522	178,070
Total departmental	1,162,635	1,397,464	(234,829)	1,129,630
Unclassified:				
County tax	2,696,903	2,696,903	-	2,436,044
Overlay	238,377	-	238,377	-
Total unclassified	2,935,280	2,696,903	238,377	2,436,044
Total expenditures	18,691,960	17,749,883	942,077	16,926,220
Excess (deficiency) of revenues over (under) expenditures	(1,565,443)	(358,714)	1,206,729	1,124,939
Other financing sources:				
Subsequent appropriation - Passamaquoddy	8,000	-	(8,000)	-
Budgeted use of surplus - cost component	1,557,443	-	(1,557,443)	-
Total other financing sources	1,565,443	-	(1,565,443)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(358,714)	(358,714)	1,124,939
Fund balance, beginning of year		4,710,082		3,585,143
Fund balance, end of year	\$	4,351,368		4,710,082



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**PUBLISHED UNDER APPROPRIATION 014-27A-0075-042**

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

CHANGE SERVICE REQUESTED

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