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Annual Report Unorganized Territories Fiscal Year Ended June 30, 1986

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ANNUAL REPORT
UNORGANIZED TERRITORIES
FISCAL YEAR ENDED
JUNE 30, 1986



STATE OF MAINE
DEPARTMENT OF AUDIT
STATE HOUSE STATION 68
AUGUSTA, MAINE 04333

Area Code 207
Tel. 289-2201

ROBERT W. NORTON
STATE AUDITOR

Dear Citizen/Taxpayer of the Unorganized Territories:

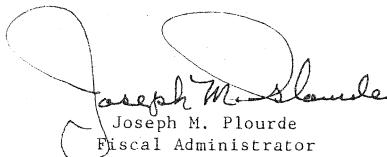
This is the second annual report to keep you, the citizen/taxpayer, informed of the status of your tax dollars.

The fiscal administrator's position was created by the passage of Title 5, Section 246 of the Maine Revised Statutes Annotated. The fiscal administrator is the liaison between the various service providers and you the citizen/taxpayer.

This report has been compiled to provide you with valuable data of various state agencies, school administrators and excise tax collectors. Each state and county agency has submitted reports which may prove to be informative to you.

The 112th Legislature, in the current year, has passed legislation which is beneficial to the operation of the unorganized territory. They corrected the inconsistent rate of unorganized student tuition from 110% down to 100%. This brings the rate in line with organized areas. The most radical change was bringing the county's unorganized territory fund accounts fiscal year in agreement with the state's fiscal year. This means that each county budget will be drafted for a period of eighteen months (January 1, 1987 through June 30, 1988).

In closing, I wish to thank all the state and county staffs for their time and labor in providing materials for this report. Also, I am inviting any citizen/taxpayer, who may have any suggestions for changes in the report, to please feel free to contact the fiscal administrator, and if feasible the suggestion will be incorporated in future reports.


Joseph M. Plourde
Fiscal Administrator

June 30, 1986

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STATE AGENCIES INFORMATION

Department of Audit: Joseph Plourde
Fiscal Administrator
State Office Building
State House Station #66
Augusta, Maine 04333
Telephone - (207) 289-2201

Department of Conservation: Fire Control Division
George Bourassa, State Supervisor
Harlow Building
State House Station #22
Augusta, Maine 04333
Telephone - (207) 289-2791

Land Use Regulation Commission
Alec Giffen, Director
Harlow Building
State House Station #22
Augusta, Maine 04333
Telephone - (207) 289-2631

Department of Education: Education Unorganized Territories
Richard Adams, Director
Educational Building
State House Station #23
Augusta, Maine 04333
Telephone - (207) 289-5909 or 5911

Department of Human Services: Special Services/Emergency Assistance
Daniel O'Leary, Director
21 State Street
State House Station #11
Augusta, Maine 04333
Telephone-(207) 289-3691

Bureau of Taxation: Property Tax Division
George A. Mayo, Director
Ruel B. Orff - Supervisor
Unorganized Territory
State Office Building
State House Station #24
Augusta, Maine 04333
Telephone - (207) 289-2011

DEPARTMENT OF CONSERVATION

BUREAU OF FORESTRY

DIVISION OF FIRE CONTROL

The Division of Fire Control in the Bureau of Forestry, is responsible for forest fire protection activities in the unorganized territory. The only costs recovered through the unorganized territory tax is for fifty per-cent of the actual out-of-pocket expenses i.e. citizen fire-fighters' wages and expenses, and rental of equipment (bulldozers etc.) for fire suppression within the unorganized territory. The Division of Fire Control personnel and equipment used on these fires are not billed but rather are funded through another source. In a subsequent year, we will be presenting a complete analysis of the fire suppression and the related costs that occurred within the unorganized territory. Presently, the records are maintained only by fire districts which includes both organized and unorganized territories combined.

DEPARTMENT OF EDUCATIONAL AND CULTURAL SERVICES

BUREAU OF SCHOOL MANAGEMENT

DIVISION OF SCHOOL OPERATIONS

The Division of School Operations, Bureau of School Management, Department of Educational and Cultural Services, serves as the administrative unit responsible for education and related services for students residing in the Unorganized Territory of Maine.

The Director, Mr. Richard C. Adams along with an accountant and clerk-stenographer are responsible for six state-operated schools, namely:

Brookton Elementary
Brookton, Me. 04413
Telephone: (207) 448-2615
Principal: Joseph R. Costa
Enrollment: 34

Edmunds Consolidated
Dennysville, Me. 04628
Telephone: (207) 726-4478
Principal: Howard E. McFadden
Enrollment: 115

Patrick Therriault Elementary
Sinclair, Me. 04779
Telephone: (207) 543-7553
Principal: Claudette P. Beaulieu
Enrollment: 35

Connors Consolidated
RFD #4, Caribou, Me. 04736
Telephone: (207) 496-4521
Principal: Steven A. Anderson
Enrollment: 70

Kingman Elementary
Kingman, Me. 04451
Telephone: (207) 765-2500
Principal: Joseph R. Costa
Enrollment: 33

Blaine Elementary
Rockwood, Me. 04478
Telephone: (207) 534-7779
Head Teacher: Kathryn Buzzell
Enrollment: 17

The staff needed to operate these schools consist of: 4 principal/teachers; 21 teachers; 7 teacher-aides; 20 bus drivers; 4 janitors/bus drivers; 2 janitors; 6 cooks.

For transportation, the division owns and operates 23 school buses and has to subcontract approximately 30 private conveyors to transport students from remote areas to either educational agencies or to a designated school bus stop.

Tuition students numbering 975 (Elementary 606, Secondary 369) are transported to 38 different local educational agencies within proximity of their residences.

Thirteen superintendents of school serve as agents of the Commissioner of the Department of Educational and Cultural Services. These agents operate as liaison between the Director of the School Operations and the local educational agencies, students, parents and transporters in the Unorganized Territory. Each agent is responsible for a particular territory. They are as follows:

AGENT

Carleton L. Barnes
Box 139
Bingham, Me. 04920
Telephone: (207) 672-5502

Dr. Roy A. Bither
37 West Main Street
Milo, Me. 04463
Telephone: (207) 943-7317

Ozias H. Bridgham
Lower Main Street
Machias, Me. 04654
Telephone: (207) 255-6585

Dewaine B. Craig
RFD #1, Box 1220
Bethel, Me. 04217
Telephone: (207) 824-2185

Raymond L. Freve
Municipal Building, Box 580
Baileyville, Me. 04694
Telephone: (207) 427-6913

John J. Grady
Oak Street
Old Town, Me. 04468
Telephone: (207) 827-7171

Peter Harvey
Box 547
Greenville, Me. 04441
Telephone: (207) 695-3708

Vaughn LaCombe
Box 669
Ellsworth, Me. 04605
Telephone: (207) 667-8136

UNORGANIZED TERRITORY

Concord, Moxie, Indian Pond

Williamsburg, Orneville

31 Middle Division
Plantation No. 14

Albany, Mason, Twp. C,
Milton

Plantation No. 21

Argyle

Ripogenus Dam, Little Squaw,
Big Squaw, Rockwood, Sappling,
Taunton/Raynham, Big W N.K.P.,
Harford's Point, Blanchard,
Elliottsville

8 Southern Division

AGENT

Carroll Nightingale
Sherman Station, Me. 04777
Telephone: (207) 365-4272

Robert R. Pelletier
Millinocket, Me. 04462
Telephone: (207) 723-8333

Emmons M. Pinkham
Kingfield, Me. 04947
Telephone: (207) 265-5511

Robert Hunter
P.O. Box 459
Jackman, Me. 04945
Telephone: (207) 668-7749

Brian Coulthard
Lubec, Me. 04652
Telephone: (207) 733-5573

UNORGANIZED TERRITORY

Silver Ridge, 2R7 WELS,
5R7 WELS

3 Indian Purchase, AR8 WELS,
AR7 WELS, 1R9 WELS, 1R8 WELS

Coburn Gore, Lang, Freeman,
Salem, Wyman, Lower Cupsuptic

Long Pond, Parlin Pond

Trescott

A brief summary of the major school construction/renovation at the following unorganized territory schools, namely:

- 1 - Edmunds in Washington County
Student population 115
Appropriated \$520,000.00 by the 111th Legislature
Work completed in 1985
Final actual cost \$655,055.00
Overrun of \$135,055.00 funded with operational capital outlay
Major problems - New septic system; ceiling and roofing in old section; hot top paving of grounds; new boiler system
- 2 - Brookton in Washington County
Student population 34
Appropriated \$550,000.00 by the 112th Legislature
Work to be completed December, 1986
- 3 - Kingman School in Penobscot County
Student population 33
Appropriated \$500,000.00 by the 112th Legislature
Construction to begin in early spring 1987

DEPARTMENT OF HUMAN SERVICES

BUREAU OF INCOME MAINTENANCE

DIVISION OF SPECIAL SERVICES/EMERGENCY ASSISTANCE

The Division of Special Services, Bureau of Income Maintenance, Department of Human Services, serves as the administrative unit responsible for general assistance grants to eligible persons in the Unorganized Territory of Maine.

Under Title 22, Section 4312, M.R.S.A., the Special Services unit enforces the requirements of this statute, which are:

1. Residents of the unorganized territory shall be eligible for general assistance in the same manner as provided in Chapter 1161.
2. The commissioner shall establish standards of eligibility for the unorganized territory and shall have the same responsibilities as apply to overseers in a municipality.
3. The commissioner appoints agents or contracts with municipalities to administer the general assistance program within the unorganized territory.

General assistance can only provide for basic necessities as defined by statute and these are: Food, shelter, clothing, fuel oil, electricity, non-elective medical surgery as recommended by a physician, a telephone where necessary for medical reasons and any other commodity or service determined essential.

It is the responsibility of the agent or municipality to insure that these residents who are eligible for general assistance are granted that assistance upon application.

The Division of Special Services currently employ eleven (11) agents who administer general assistance in the unorganized territory; namely:

AGENT

Linwood Batchelder
P.O. Box 54
Burlington, Maine 04417
Telephone: 732-4690

Mary Fox
P.O. Box 62
East Stoneham, Maine 04231
Telephone: 928-3222

Walter Havey
RFD #1 - Box 1730
Bingham, Maine 04920
Telephone: 672-3793

Joyce Hoyt
RFD #2
Bryant Pond, Maine 04219
Telephone: 665-2716

Judith Martin
P.O. Box 73
Sinclair, Maine 04779
Telephone: 543-6253 (Home)
543-7463 (Store)

Rae Ann Oakes
Dennison Point Road
Box 333-HCR-69
Cutler, Maine 04626
Telephone: 259-4476 (Home)
259-8285 (Work)

Kenneth Polk
RFD #1
Princeton, Maine 04668
Telephone: 796-2202

Jacquelyn Roach
Kingman, Maine 04451
Telephone: 765-2500 (Home)
765-2005 (School)
448-2929 (Camp)

TOWNSHIPS(s)

Grand Falls
Mattamiscotis

Albany
Mason

Concord

Milton

T17 R4 (Sinclair)
T17 R5 (Guerette)

Edmunds
Marion
Trescott
Township 14

Township 21

Molunkus
Kingman

AGENT

Frances Speed
P.O. Box 86
Bradford, Maine 04410
Telephone: 327-2121

Judy Thompson
HC 82 - Box 39
Brookton, Maine 04413
Telephone: 448-2846

Vance Varney
Lambert Lake, Maine 04454
Telephone: 788-3831

TOWNSHIP(s)

Orneville

Brookton

Lambert Lake

The following is a breakdown of expenditures incurred for fiscal year ending June, 1986:

<u>ADMINISTERED</u>	<u>GRANTS</u>	<u>FEES</u>	<u>TOTAL</u>
Agents	\$139,419.16	\$26,554.22	\$165,973.38
Municipalities	23,173.17		23,173.17
State (Migrant)	<u>13,746.14</u>	<u> </u>	<u>13,746.14</u>
TOTAL	<u>\$176,338.47</u>	<u>\$26,554.22</u>	<u>\$202,892.69</u>

DEPARTMENT OF FINANCE AND ADMINISTRATION

BUREAU OF TAXATION

PROPERTY TAX ADMINISTRATION

The Unorganized Territory Tax District includes 418 townships and a number of coastal islands. The procedures for assessments and collections of property taxes are much the same as that of an organized municipality. The services provided are the same as those of most small rural organized municipalities and the property tax collected is used only to pay for services provided by state and county government in the Unorganized Territory.

The Property Tax Division of the Bureau of Taxation currently maintains approximately 18,000 accounts for tax purposes in the Unorganized Territory. Of these 18,000 accounts, 11,000 have buildings which our field force inspects every 4 years (an average of 2750 per year). Also, 636 tax maps are maintained. Although these tax maps are available for public inspection, the Bureau does not have the capability of reproducing these maps. Anyone wanting copies should contact the Maine State Archives, Cultural Building, Station 84, Augusta, Maine 04333. (Tel. 289-5790). There is a fee charged for copies of all maps.

The following is a breakdown of the assessed values as of April 1, 1985, the tax rate and total tax raised by county.

	ASSESSED VALUE LAND, BUILDING & PERSONAL PROPERTY	TAX RATE	TAX
Aroostook	\$183,055,732	.00785	\$1,436,988.54
Franklin	41,897,149	.01065	446,205.09
Hancock	26,576,664	.00639	169,824.81
Kennebec	1,037,978	.00655	6,798.75
Knox	1,917,365	.00697	13,364.08
Lincoln	1,926,750	.00731	14,084.59
Oxford	37,047,195	.01294	479,391.06
Penobscot	81,602,020	.00838	683,824.93
Piscataquis	216,563,582	.00756	1,637,220.91
Somerset	181,895,938	.00822	1,495,184.79
Waldo	170,140	.00685	1,165.46
Washington	58,543,120	.00751	439,658.72
TOTAL	\$832,233,633		\$6,823,711.73

BUDGET SUMMARY

FISCAL YEAR JULY 1, 1985 TO JUNE 30, 1986

STATE SERVICES

Department of Education -	
Education in the Unorganized Territory	\$3,926,332.00
Bureau of Taxation -	
Property Tax Division	330,102.00
Department of Human Services -	
General Assistance	212,778.00
Department of Conservation -	
Forest Fire	92,630.00
Department of Audit -	
Municipal Division	3,000.00
Fiscal Administrator	41,500.00
Department of Finance and Administration -	
Bureau of Budget	<u>2,000.00</u>

TOTAL

\$4,608,342.00

COUNTY

	COUNTY SERVICES	COUNTY TAX	TOTAL
Aroostook	\$ 205,342.00	\$199,800.79	\$405,142.79
Franklin	174,444.00	37,530.18	211,974.18
Hancock		16,998.15	16,998.15
Kennebec		820.94	820.94
Knox		2,336.00	2,336.00
Lincoln	969.00	2,038.34	3,007.34
Oxford	240,180.00	25,551.92	265,731.92
Penobscot	168,363.00	50,973.28	219,336.28
Piscataquis	244,802.00	175,117.04	419,919.04
Somerset	292,946.00	174,656.74	467,602.74
Waldo		185.79	185.79
Washington	<u>41,000.00</u>	<u>73,375.93</u>	<u>114,375.93</u>

TOTAL

\$1,368,046.00

\$759,385.10

\$2,127,431.10

OVERLAY

87,938.63

TOTAL PROPERTY TAX RAISED

6,823,711.73

Respectfully Submitted,
Anthony J. Neves
State Tax Assessor

COUNTY REPORTS

The County Commissioners act as administrative officers to carry out the services required as designated according to Title 30, Section 5901, M.R.S.A. for unorganized Townships. These include the following areas:

- 1 - Fire Protection - Fire protection other than forest fires.
- 2 - Dumps - Public dumps.
- 3 - Roads and Bridges - Construction, repair and maintenance, including snow removal.
- 4 - Polling Places - Establishment of polling places.
- 5 - Other Services - Provide any other services which a Municipality may provide for its inhabitants and which is not provided by the State.
- 6 - Administrative Services - Coordination of services provided, payment of expenses and administration of the County unorganized territory fund.

COUNTY OF AROOSTOOK
UNORGANIZED TERRITORY ANNUAL REPORT

The Aroostook County Commissioners are the local governing board for the one hundred six unorganized areas located in Aroostook County. Although the territory is extremely large, the population numbers only approximately 1,454 permanent residents. The County provides the normal municipal services as compared to an organized municipality with the exception of education, welfare and forest fire protection which is provided by State agencies. The following reports outline the financial status for the County as of December 31, 1985.

COUNTY OF AROOSTOOK

BALANCE SHEET

YEAR ENDED DECEMBER 31, 1985

ASSETS

Cash - Demand	\$132,599.91
Taxes Receivable	<u>102,671.00</u>
TOTAL	<u>\$235,270.91</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Deferred Credits - Local Road Assistance	\$ 97,695.82
Accounts Payable	29,139.86
Due to General Fund	<u>337.05</u>
Total Liabilities	<u>127,172.73</u>
Fund Balance:	
Contingent Reserve	22,479.70
Undesignated	<u>85,618.48</u>
Total Fund Balance	<u>108,098.18</u>
TOTAL	<u>\$235,270.91</u>

COUNTY OF AROOSTOOK
SPECIAL REVENUE FUND - UNORGANIZED TERRITORIES
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 1985

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Taxation	\$205,342.00	\$205,342.00	\$
Excise Taxes		36,242.09	36,242.09
Investment Income		8,216.52	8,216.52
Miscellaneous		<u>763.59</u>	<u>763.59</u>
TOTAL REVENUES	<u>205,342.00</u>	<u>250,564.20</u>	<u>\$45,222.20</u>
EXPENDITURES:			
Dump	14,750.00	19,457.25	(\$ 4,707.25)
Fire Protection	20,800.00	21,162.32	(362.32)
Roads and Bridges	130,700.00	132,926.17	(2,226.17)
Public Service	38,342.00	39,066.11	(724.11)
Administration	10,000.00	10,000.00	
Snow Removal	84,000.00	110,395.07	(26,395.07)
Polling Places	750.00	604.35	145.65
Contingent	<u>10,000.00</u>	<u>2,520.30</u>	<u>7,479.70</u>
TOTAL EXPENDITURES	<u>309,342.00</u>	<u>336,131.57</u>	<u>(\$26,789.57)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(104,000.00)	(85,567.37)	
OTHER FINANCING USES:			
Adjustment - Highway Block Grant		(44,933.62)	
BUDGETED UTILIZATION OF FUND BALANCE	<u>104,000.00</u>		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ <u>-</u>	(130,500.99)	
FUND BALANCE - January 1, 1985		<u>238,599.17</u>	
FUND BALANCE - December 31, 1985		<u>\$108,098.18</u>	

COUNTY OF FRANKLIN

UNORGANIZED TERRITORY ANNUAL REPORT

The Franklin County Commissioners are the local governing board for twenty-six unorganized areas located in Franklin County. Those areas requiring the largest percent of services are Freeman, Salem, Washington, Perkins, Langtown, T.6 North of Weld, and Coburn Gore. Those services include summer and winter road maintenance, public services, and fire protection. Public services include anything from providing landfill areas to ambulance services. Franklin County maintains a volunteer fire department for the Township of Salem with a yearly budget of around \$12,000.00. The County maintains all fiscal records and sub-contracts for the unorganized areas. The Commissioners duties are anything from being road agents to a sounding board for the taxpayers of those areas. Franklin County's unorganized territory budget for 1986 was in the amount of \$203,204.00. The funds are appropriated by the State Legislature through the Municipal Cost Component and through the Department of Transportation by means of block grants for roads.

COUNTY OF FRANKLIN

BALANCE SHEET

YEAR ENDED DECEMBER 31, 1985

ASSETS

Cash - Demand	\$ 3,372.29
Accounts Receivable	3,009.57
Taxes Receivable	<u>87,222.00</u>
TOTAL	<u>\$93,603.86</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Due to County General Fund	\$ <u>3,131.02</u>
Fund Balance:	
Designated For -	
Special Reserve	4,588.35
Capital Reserve	1,124.87
Contingent	<u>25,000.00</u>
Undesignated	<u>59,759.62</u>
Total Fund Balance	<u>90,472.84</u>
TOTAL	<u>\$93,603.86</u>

COUNTY OF FRANKLIN
SPECIAL REVENUE FUND - UNORGANIZED TERRITORIES
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND RECONCILIATION OF CASH BALANCE
YEAR ENDED DECEMBER 31, 1985

CASH BALANCE - January 1, 1985 \$ 34,636.67

CASH RECEIPTS:

Taxes -		
Property	\$87,222.00	
Excise	13,161.14	
Receivable	<u>52,063.00</u>	
		\$152,446.14
State of Maine -		
Highway Block Grant	33,630.60	
Highway Aid	923.32	
Snowmobile Registrations	<u>258.00</u>	
		34,811.92
Investment Income		1,874.09
Voided Check		<u>115.34</u>

TOTAL CASH RECEIPTS 189,247.49

TOTAL 223,884.16

CASH DISBURSEMENTS:

Roads and Bridges	136,913.34
Capital Reserves - Paving	52,234.50
- Fire Truck	5,000.00
Dumps	10,149.00
Fire Protection	9,558.22
Administration	8,787.83
Ambulance Service	<u>1,000.00</u>

TOTAL CASH DISBURSEMENTS 223,642.89

CASH BALANCE - December 31, 1985 \$ 241.27

RECONCILIATION OF CASH BALANCE

Norstar Bank, Farmington, Maine

Line Deposit:

Account No. 197-007-1366 \$ 3,372.29

Due to General Fund Checking (3,131.02)

TOTAL \$ 241.27

COUNTY OF HANCOCK
UNORGANIZED TERRITORY ANNUAL REPORT

The Unorganized Territories in Hancock County consist of fifteen Townships and Islands. The 1980 census report shows Central Hancock consisting of Townships #16, 22, 28, 32, 34, 35, 39, 40, and 41 with a population of 124, housing at 68 with 50 being year-round. East Hancock consists of Townships #7, 8, 9 and 10 with population of 44 and housing at 456 with 21 being year-round. Northwest Hancock consists of Townships #3 and 4 with 0 population and housing at 12, all seasonal.

Nine townships are active with the commissioners furnishing services for road and bridge repair, snowplowing, dump service, fire protection, excise tax collection, issuing liquor license permits and giving seed money to the Washington/Hancock Agency toward weatherization, Fuel and Energy Crisis Assistance.

COUNTY OF HANCOCK
BALANCE SHEET
YEAR ENDED DECEMBER 31, 1985

ASSETS

Cash - Demand Deposit	\$ 5,733.34
- Time Deposit	<u>288,621.33</u>
TOTAL	<u>\$294,354.67</u>

FUND BALANCE

Undesignated	<u>\$294,354.67</u>
--------------	---------------------

COUNTY OF HANCOCK
UNORGANIZED TERRITORY ACCOUNTS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
RECONCILIATION OF CASH BALANCE
YEAR ENDED DECEMBER 31, 1985

CASH BALANCE - January 1, 1985 \$301,868.61

CASH RECEIPTS:

State of Maine -		
Highway Block Grants	\$9,327.20	
Excise Tax Reimbursement	<u>3,598.58</u>	
		\$12,925.78
Excise Tax Collections		7,411.23
Interest Earned		22,155.14
Other		<u>28.00</u>

TOTAL CASH RECEIPTS 42,520.15

TOTAL 344,388.76

CASH DISBURSEMENTS:

Snow Removal		30,195.70
Roads and Bridges		4,872.97
Dump Services		4,653.00
Administrative Services		5,454.64
Excise Taxes - Agent Expenses	395.90	
- Bureau of Taxation	<u>4,461.88</u>	
		<u>4,857.78</u>

TOTAL CASH DISBURSEMENTS 50,034.09

CASH BALANCE - December 31, 1985 \$294,354.67

RECONCILIATION OF CASH BALANCE

Union Trust Company, Ellsworth, Maine

Demand Deposit:

Balance per Statement - December 31, 1985 (\$ 1,393.22)

Add - Deposit in Transit 10,000.00

Deduct - Outstanding Checks 8,606.78

2,873.44 \$ 5,733.34

Heritage Savings Bank, Ellsworth, Maine

Time Deposit:

Balance per Statment - December 31, 1985 288,621.33

TOTAL \$294,354.67

COUNTY OF KENNEBEC
UNORGANIZED TERRITORY ANNUAL REPORT

The County of Kennebec's unorganized territory consists of only one Township, Unity. The Township has a population of 37 full-time residents. The only services provided consist of maintenance, sanding and snowplowing of roads.

COUNTY OF KENNEBEC
BALANCE SHEET
YEAR ENDED DECEMBER 31, 1985

ASSETS

Due from County General Fund

\$17,918.68

FUND BALANCE

Fund Balance:

Undesignated

\$17,918.68

COUNTY OF KENNEBEC
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED DECEMBER 31, 1985

CASH BALANCE - January 1, 1985	\$14,503.68
CASH RECEIPTS:	
Highway Block Grant	<u>5,805.00</u>
TOTAL	20,308.68
CASH DISBURSEMENTS:	
Snow Removal	<u>2,390.00</u>
CASH BALANCE - December 31, 1985	<u>\$17,918.68</u>

COUNTY OF OXFORD
UNORGANIZED TERRITORY ANNUAL REPORT

The unorganized territory in Oxford County consists of 18 Townships of which 11 Townships require some type of services. The population of "year-round" residents totals 508. According to the 1980 census broken down as follows:

Albany	288
Milton	123
Mason	60
Northern Oxford	29
Andover W Surplus	<u>8</u>
	<u>508</u>

We have no idea what the summer population is since statistics are not available on this.

COUNTY OF OXFORD
BALANCE SHEET
YEAR ENDED DECEMBER 31, 1985

ASSETS

Cash - Demand Deposit	\$ 60,833.46
- Time Deposit	201,687.66
Taxes Receivable	<u>120,090.00</u>
TOTAL	<u>\$382,611.12</u>

FUND BALANCE

Designated - Reserve - Roads and Bridges	\$201,687.66
Undesignated	<u>180,923.46</u>
TOTAL	<u>\$382,611.12</u>

COUNTY OF OXFORD
CAPITAL RESERVE ACCOUNT - UNORGANIZED TERRITORIES
STATEMENT OF OPERATIONS
YEAR ENDED DECEMBER 31, 1985

	<u>Roads and Bridges</u>
BALANCE - January 1, 1985	\$ <u>47,882.49</u>
ADDITIONS:	
Appropriation	150,000.00
Interest Earned	<u>3,805.17</u>
TOTAL	<u>153,805.17</u>
BALANCE - December 31, 1985	<u>\$201,687.66</u>

ACCOUNTABILITY

Maine Savings Bank, South Paris, Maine	
Money Market Account No. 91-941-630	<u>\$201,687.66</u>

COUNTY OF PENOBSCOT

UNORGANIZED TERRITORY ANNUAL REPORT

The Penobscot County Commissioners are the local governing board for thirty-six unorganized areas located in Penobscot County. Of the 3,480 total square miles in the County, approximately one-third of this area is unorganized. The population is concentrated in the Townships of Argyle, Kingman, Indian Purchases No. 3 and 4. The remaining area is sparsely populated consisting of forest and agricultural land.

The County maintains a total of 84.69 miles of road at an annual cost of approximately \$230,000; \$190,000 for winter and \$40,000 for summer maintenance. The overall condition of the road system is very good.

Ambulance and fire protection services are provided for the Townships in the immediate area of Mt. Chase, Millinocket, Medway, Howland and Old Town. The services rendered are paid for based on the Town's established fee schedule. The County also reimburses the Kingman Volunteer Fire Department for operating expenses up to \$2,000.00 per year.

Solid waste disposal is becoming more of an expense every year. As costs of dumps/solid waste disposal increase and revenues decrease, the municipalities are looking to the unorganized Townships for their share of revenue.

COUNTY OF PENOBSCOT
UNORGANIZED TERRITORIES
BALANCE SHEET
DECEMBER 31,

	<u>1 9 8 5</u>	<u>1 9 8 4</u>
<u>ASSETS</u>		
Due From County General Fund Checking	\$ 53,410.87	\$127,627.00
Taxes Receivable	<u>84,181.50</u>	<u> </u>
TOTAL	<u>\$137,592.37</u>	<u>\$127,627.00</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Payable - Administration	\$ 17,530.00	\$
Fund Balance:		
Reserves - Contingent	25,000.00	25,000.00
- Truck	7,000.00	3,000.00
Undesignated	<u>88,062.37</u>	<u>99,627.00</u>
Total Fund Balance	<u>120,062.37</u>	<u>127,627.00</u>
TOTAL	<u>\$137,592.37</u>	<u>\$127,627.00</u>

COUNTY OF PENOBSCOT
ANALYSIS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1985

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Taxation - Property	\$168,363.00	\$168,363.00	\$
- Excise	20,000.00	34,415.53	14,415.53
State of Maine - H/B/G	59,439.00	63,980.14	4,541.14
- Forest Fire		673.61	673.61
Piscataquis County - Snow Removal		3,917.14	3,917.14
Investment Income		7,683.28	7,683.28
TOTAL REVENUES	<u>247,802.00</u>	<u>279,032.70</u>	<u>\$ 31,230.70</u>
EXPENDITURES:			
Roads and Bridges	333,200.00	220,842.45	\$112,357.55
Fire Protection	4,000.00	8,893.46	(4,893.46)
Dump	3,900.00	5,894.00	(1,994.00)
Ambulance Services	2,500.00	2,387.07	112.93
Cemeteries	3,000.00	1,351.76	1,648.24
Polling Places		211.50	(211.50)
Administration	17,530.00	17,530.00	
Capital Reserve	<u>4,000.00</u>	<u>4,000.00</u>	
TOTAL EXPENDITURES	<u>368,130.00</u>	<u>261,110.24</u>	<u>\$107,019.76</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(120,328.00)	17,922.46	
OTHER FINANCING SOURCES:			
Budgeted Utilization of Fund Balance	<u>120,328.00</u>		
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>\$ -</u>	17,922.46	
FUND BALANCE - January 1, 1985		<u>102,139.91</u>	
FUND BALANCE - December 31, 1985		<u>\$120,062.37</u>	

COUNTY OF PISCATAQUIS
UNORGANIZED TERRITORY ANNUAL REPORT

The Piscataquis County Commissioners act as administrative officers to carry out the services required as designated according to Title 30, Section 5901, M.R.S.A. for the unorganized townships of Millinocket Lake, T 1, R 9; Seboeis Lake, T 4, R 9; Ebeeme, T 5, R 9; Katahdin Iron Works, T 6, R 9; Williamsburg, T 6, R 8; Orneville T 1, R 6; Barnard T 6, R 8; Blanchard, Elliottsville, Harford's Point, Little Squaw, T 3, R 5; Big Squaw, T 2, R 6; Lily Bay, T A, R 14, Frenchtown T A, R 13; and Chesuncook T 5, R 13 in Piscataquis County.

The population census in the unorganized townships of people claiming residency in the named townships is approximately 415. This census figure is for 1980 and was taken from the 1985-86 Maine Register. The State Planning Office also has the same figure based on census areas of the above named townships.

The County Commissioners are responsible for fire protection, public dumps, construction, repair and maintenance, including snow removal on roads and bridges, polling places, ambulance services and care of cemeteries for residents in the unorganized townships.

They prepare and administer the budget for the expenses of the above listed services and take care of any other services which a municipality may provide for its inhabitants which is not provided for by the state.

COUNTY OF PISCATAQUIS

BALANCE SHEET

YEAR ENDED DECEMBER 31, 1985

<u>ASSETS</u>	<u>FUNDS</u>	
	<u>OPERATIONAL</u>	<u>TRUSTS</u>
Cash - Demand Deposit	\$ 62,286.18	
- Time Deposit	39,110.91	\$8,176.23
Investments	100,000.00	
Taxes Receivable	<u>122,400.90</u>	
TOTAL	<u>\$323,797.99</u>	<u>\$8,176.23</u>

FUND BALANCE

Reserved for Endowments		\$5,946.96
Designated For:		
Highway Block Grant Revenue	\$ 40,838.43	
Capital - Bridges	41,087.34	
Contingent	25,000.00	
Federal Revenue Sharing	981.00	
Undesignated	<u>215,891.22</u>	<u>2,229.27</u>
TOTAL	<u>\$323,797.99</u>	<u>\$8,176.23</u>

COUNTY OF PISCATAQUIS
SPECIAL REVENUE FUND - UNORGANIZED TERRITORIES
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
RECONCILIATION OF CASH BALANCE
YEAR ENDED DECEMBER 31, 1985

CASH BALANCE - January 1, 1985 \$ 69,856.75

CASH RECEIPTS:

State of Maine -	
Taxes Receivable	\$184,113.50
Highway Block Grant	63,421.94
Excise Taxes	41,352.94
Elliottsville Deorganization	67,189.10
White Water Rafting	2,250.00
Snowmobile Registrations	516.00
D.O.T. Share of State Aid for	
Lily Bay and Frenchtown	82.44
Investments	50,000.00
Interest on Investments	12,014.40
Miscellaneous	<u>48.42</u>

TOTAL CASH RECEIPTS 420,988.74

TOTAL 490,854.49

CASH DISBURSEMENTS:

Departmental Accounts	339,457.40
Investments	<u>50,000.00</u>

TOTAL CASH DISBURSEMENTS 389,457.40

CASH BALANCE - December 31, 1985 \$101,397.09

RECONCILIATION OF CASH BALANCE

Merrill Bank, N.A., Dover-Foxcroft, Maine

 Demand Deposit:

 Balance per Statement - December 31, 1985 \$88,290.28

 Deduct - Outstanding Checks 26,004.10

\$ 62,286.18

Norstar Bank, Guilford, Maine

 Time Deposit:

 Balance per Statement - December 31, 1985 39,110.91

TOTAL \$101,397.09

COUNTY OF SOMERSET
UNORGANIZED TERRITORY ANNUAL REPORT

Enclosed is a copy of the Treasurer's Report on the "Road Repair Accounts" for 1985. It seems that it fairly well shows what services are rendered in the unorganized townships. As far as population is concerned, the 1980 Census Report is as follows:

Central Somerset (unorg.)	278
Northeast Somerset "	301
Northwest Somerset "	15
Seboomook Lake	37

The County Commissioners sort of act as selectmen for all of the unorganized townships; performing most of the same duties, including managing a solid waste facility; contracting for snow removal on approximately 55 miles of roads as well as overseeing repairs; building a community building; hiring people to care for cemeteries (5) in various townships and contracting for ambulance and dump services.

COUNTY OF SOMERSET
BALANCE SHEET
YEAR ENDED DECEMBER 31, 1985

ASSETS

Cash on Hand and in Bank	\$ 104,699.97
Investment	30,000.00
Tax Receivable	<u>146,473.00</u>
TOTAL	<u>\$281,172.97</u>

FUND BALANCE

Capital Reserves -	
Roads - Concord and Moxie Gore	\$ 30,000.00
Community Center - Rockwood	70,981.80
Undesignated	<u>180,191.17</u>
TOTAL	<u>\$281,172.97</u>

COUNTY OF SOMERSET
UNORGANIZED TERRITORY ACCOUNTS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND RECONCILIATION OF CASH BALANCE
YEAR ENDED DECEMBER 31, 1985

CASH BALANCE - January 1, 1985 \$ 98,322.54

CASH RECEIPTS:

State of Maine -	
Taxation	\$234,089.00
Highway Block Grant	45,500.20
Snowmobile Trail Grant	4,538.66
White Water Rafting	2,250.00
Snowmobile Registrations	<u>834.00</u>
	\$287,211.86
Excise Tax Receipts	47,823.67
Snow Removal -	
Carrabassett Valley	4,560.00
Investment Income	4,321.22
Investments Redeemed	<u>176,092.10</u>

TOTAL CASH RECEIPTS 520,008.85

TOTAL 618,331.39

CASH DISBURSEMENTS:

Unorganized Territory Accounts	308,493.03
Investments	204,628.39
Miscellaneous	<u>510.00</u>

TOTAL CASH DISBURSEMENTS 513,631.42

CASH BALANCE - December 31, 1985 \$104,699.97

RECONCILIATION OF CASH BALANCE

Merrill Bank, N.A., Skowhegan, Maine

Demand Deposit:

Balance per Statement - December 31, 1985 \$110,133.48

Deduct - Outstanding Checks 5,433.51

Cash Balance - December 31, 1985 \$104,699.97

COUNTY OF WASHINGTON
UNORGANIZED TERRITORY ANNUAL REPORT

The Washington County Commissioners are the local governing board for the thirty-three unorganized areas located in the County.

The population census in the unorganized townships of people claiming residency is approximately 1,153. This census figure is for 1980 and was taken from the 1985-86 Maine Register.

The Commissioners are responsible for fire protection, public dumps, construction, repair and maintenance, including snow removal on roads and bridges, polling places, ambulance services for residents in the unorganized townships.

The County prepares and administers the budget for the above listed services.

The following is the financial status of the unorganized territory fund as of December 31, 1985.

COUNTY OF WASHINGTON
BALANCE SHEET
YEAR ENDED DECEMBER 31, 1985

ASSETS

Cash - Demand	\$ 67,104.79
- Time	<u>213,587.54</u>
TOTAL	<u>\$280,692.33</u>

LIABILITIES AND FUND BALANCE

Liabilities -	
Due to General Fund	\$ 35,002.25
Fund Balance -	
Undesignated	<u>245,690.08</u>
TOTAL	<u>\$280,692.33</u>

COUNTY OF WASHINGTON
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1985

REVENUES:		
Interest Income		\$ 27,200.76
Local Road Assistance		128,095.00
Excise Taxes		20,025.64
Miscellaneous		<u>31,125.59</u>
TOTAL REVENUES		206,446.99
EXPENDITURES:		
Administration	\$ 34,122.25	
Summer Roads	170,997.59	
Snow Removal	117,009.68	
Public Services	49,626.91	
Miscellaneous	<u>40.25</u>	
TOTAL EXPENDITURES		<u>371,796.68</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		(165,349.69)
FUND BALANCE - January 1, 1985		<u>411,039.77</u>
FUND BALANCE - December 31, 1985		<u>\$245,690.08</u>

EXCISE TAX COLLECTIONS

This is to inform you, the taxpayer, of the importance of paying your vehicle/boat excise taxes to an authorized collector in your area. These collectors are aware of the due State process to be followed. In the unorganized territory, the most frequent error is with the address printed on the excise tax receipts. The mailing address is not usually your local residence; therefore, your payment may be mistakenly placed with the Town's funds. In order to avoid this, you should make the collector aware of your local residency. The revenue derived from excise taxes is ultimately received by the County representing that Township. The County Officials, at budget time, allocate this revenue to decrease the tax commitment; thereby, reducing your property tax.

The Bureau of Taxation, Property Tax Division appoints agents/municipalities as excise tax collectors for various unorganized territory Townships pursuant to Title 36, Section 1487. The excise tax reimbursements to the Counties for the past year were as follows:

COUNTY	MOTOR VEHICLES	BOATS	TOTAL
Aroostook	\$ 28,899.64	\$ 908.73	\$ 29,808.37
Franklin	9,647.08	539.70	10,186.78
Hancock	6,297.53	228.60	6,526.13
Kennebec	184.77	-	184.77
Knox	-	-	-
Lincoln	-	41.00	41.00
Oxford	9,803.92	846.40	10,650.32
Penobscot	33,993.10	786.00	34,779.10
Piscataquis	27,945.21	1,866.60	29,811.81
Somerset	26,327.81	1,576.16	27,903.97
Waldo	-	-	-
Washington	<u>32,129.84</u>	<u>1,000.20</u>	<u>33,130.04</u>
TOTAL	<u>\$175,228.90</u>	<u>\$7,793.39</u>	<u>\$183,022.29</u>

The following is the list of excise tax collectors which will collect both the boat/motor vehicle excise taxes. If a Township where property to be excised is not listed, the tax should be paid to the nearest authorized collector for the unorganized territory. (Not necessarily within the same County but remember to identify your Township).

AROOSTOOK COUNTY

COLLECTORS

Mrs. Rita Daigle
New Canada Excise Tax Collector
RFD #1, Box 912
Soldier Pond, Maine 04781
Phone: 834-5617

Mr. Rene Lizotte
Sinclair, Maine 04779
Phone: 543-7564

Claude Dumond
Fort Kent Excise Tax Collector
West Main Street
Fort Kent, Maine 04743
Phone: 834-3090

Mrs. Rita Dubay
Winterville Tax Collector
Winterville, Maine 04788
Phone: 444-5251

Mr. Terry St. Peter
Caribou City Manager
25 High street
Caribou, Maine 04736
Phone: 493-3324

Mrs. Helen Holman
Stockholm Tax Collector
Stockholm, Maine 04783
Phone: 896-5659 or 3377

Town of Sherman
Tax Collector
P.O. Box 96
Sherman Mills, Maine 04776
Phone: 365-4260

Beverly Smith
Mattawamkeag Tax Collector
Mattawamkeag, Maine 04459
Phone: 736-2464

David Wittner
Linneus Town Manager
Route 2
Houlton, Maine 04730
Phone: 532-6182

TOWNSHIPS

T17 R5 WELS
(Guerette)

T17 R4 WELS
(Sinclair)

T14 R15 and 16 WELS
T15 R15 WELS
T20 R11 and 12 WELS

T14 R6 WELS
T15 R6 WELS

Connor TWP

T16 R4 WELS

T2 R5 WELS
(Silver Ridge)

TA R5 WELS
(Molenkus)

TA R2 WELS

FRANKLIN COUNTY

COLLECTORS

Sandra Jean Orbeton
Kingfield Tax Collector
RFD #1, Box 1585
Kingfield, Maine 04947
Phone: 265-4637

Sandra Scribner
Eustis Tax Collector
Stratton, Maine 04982
Phone: 246-4401

Laura Nichols
Strong Tax Collector
Strong, Maine 04983
Phone: 684-4002

Carol Cochren
Weld Tax Collector
Weld, Maine 04285
Phone: 585-2306

Wilton Municipal Office
Wilton, Maine 04294
Phone: 645-4961

Richard Adams
Rangeley Tax Collector
School Street
Rangeley, Maine 04970
Phone: 864-3326

TOWNSHIPS

Salem

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

Freeman

Perkins
Township No. 6

Washington Township

Davis
Stetsontown

HANCOCK COUNTY

COLLECTORS

Sheila Bybee
Steuben Tax Collector
Box 26, Municipal Building
Steuben, Maine 04680
Phone: 546-7209

Doris Musson
Great Pond Tax Collector
Aurora, Maine 04408
Phone: 584-3541

Barbara Frost
County Treasurer
60 State street
Ellsworth, Maine 04605
Phone: 667-8272

TOWNSHIPS

Township No. 7

Township No. 34

Township No. 8

KENNEBEC COUNTY

COLLECTOR

Robert Strout
Unity Tax Collector
P.O. Box 416
Unity, Maine 04988
Phone: 948-3763

TOWNSHIP

Unity

KNOX COUNTY

COLLECTOR

Virginia Lindsey
Knox County Clerk
62 Union Street
P.O. Box 885
Rockland, Maine 04841
Phone: 594-9379

TOWNSHIP

All Islands in
Territory

LINCOLN COUNTY

COLLECTOR

Susannah A. French
Bristol Tax Collector
P.O. Box 126
Bristol, Maine 04539
Phone: 563-8001

TOWNSHIP

Londs Island
(Museongus)

OXFORD COUNTY

COLLECTORS

Merton T. Brown, Jr.
Bethel Tax Collector
Box 108
Bethel, Maine 04217
Phone: 824-2669

Mary B. Tripp
Newry Tax Collector
Newry, Maine 04261
Phone: 824-2857

Kathy Williamson
Andover Tax Collector
Stillevan Road
Andover, Maine 04216
Phone: 392-3302

Pamela House
Woodstock Tax Collector
P.O. Box 193
Bryant Pond, Maine 04219
Phone: 665-2860

Richard Adams
Rangeley Tax Collector
Rangeley, Maine 04970
Phone: 864-3326

TOWNSHIPS

Albany
Mason

Riley
Grafton

Andover North, West
C Surplus
Township C
Richardstown

Milton

Lower, Upper Cupsuptic
Lynchtown
Adamstown
Parkertown

PENOBSCOT COUNTY

COLLECTORS

Town of Lincoln
75 Main street
Lincoln, Maine 04457
Phone: 794-3372

Frank Leathers
Old Town Tax Collector
Municipal Building
Old Town, Maine 04468
Phone: 827-5985

Amber Jipson
Burlington Tax Collector
Burlington, Maine 04417
Phone: 794-8620

Rhonda Harvey
Patten Tax Collector
P.O. Box 260
Patten, Maine 04765
Phone: 528-2215

Sarah Boutaugh
Millinocket tax Collector
P.O. Box 959
Millinocket, Maine 04462
Phone: 723-8506

Donna McDonald
Kingman, Maine 04451
Phone: 765-2722

Theresa Whitman
Medway Tax Collector
Medway, Maine 04460
Phone: 746-3632

TOWNSHIPS

T2 R8 NWP
Mattamiscontis

Argyle

Grand Falls
Summit

T6 R8 WELS
T3 R7 WELS
T5 R7 WELS
T2 R6 WELS (Herseytown)
T5 R8 WELS

Indian Purchases 3 and 4
T3 R9 NWP
T1 R8 WELS
TA R8 and 9 (Long A)
TA R7
Hopkins Academy Grant

Kingman

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

PISCATAQUIS COUNTY

COLLECTORS

Sarah Boutaugh
Millinocket Tax Collector
Municipal Office
Millinocket, Maine 04462
Phone: 723-8506

Marilyn Gaudet
Municipal Office
Greenville, Maine 04441
Phone: 695-2421

Melinda Sherburne
Municipal Office
Milo, Maine 04463
Phone: 943-2202

Jacqueline Roy
Municipal Office
Brownville, Maine 04414
Phone: 965-2561

Rexford Turner
Willimantic Tax Collector
RFD #2
Guilford, Maine 04443
Phone: 997-3767

Mrs. Elvira Hobart
Abbot, Maine 04406
Phone: 997-3240

TOWNSHIPS

Millinocket Lake
T1 R9

Harford's Point
Big and Little Squaw
Frenchtown, Lily Bay
Chesuncook

Orneville
T1 R6

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

Elliottsville

Blanchard

SOMERSET COUNTY

COLLECTORS

Diane Emery
North New Portland, Maine 04961
Phone: 628-3081

Elsie Crawford
Jackman Town Office
Jackman, Maine 04945
Phone: 668-2111

Alice Moore
RFD #1, Box 470
Solon, Maine 04979
Phone: 672-4052

Betty Reckards
Box 148
Rockwood, Maine 04478
Phone: 534-7383

Brenda McDonald
The Forks Tax Collector
The Forks, Maine 04985
Phone: 663-2235

TOWNSHIPS

Lexington

Long Pond
Parlin Pond
Holeb
Hobbstown

Concord

Rockwood

Indian Stream TWP
Moxie Gore

WASHINGTON COUNTY

COLLECTORS

Frances White
Topsfield Tax Collector
Topsfield, Maine 04490
Phone: 796-2786

Byron Gould
Town Manager
Danforth, Maine 04424
Phone: 448-2321

Joan Jasper
Whiting Tax Collector
Whiting, Maine 04691
Phone: 773-4443

Helen Beers
Vanceboro Tax Collector
Vanceboro, Maine 04491
Phone: 788-3934

Rena Kneeland
Township 21, Maine 04668
Phone: 796-2852

Jeanne Graceffa
Tax Collector
P.O. Box 16
Grand Isle Stream, Maine 04637
Phone: 796-5456

Roberta Seeley
RR #1, Box 53
Dennysville, Maine 04628
Phone: 727-4674

Donna Metta
HCR 71, Box 343
Wesley, Maine 04686
Phone: 255-3503

Maurice Lund
P.O. Box 25
Machias, Maine 04654
Phone: 726-4640

TOWNSHIPS

Kossuth

Brookton
Forest City

Trescott

Lambert Lake

Township 21

T5 ND
T6 ND

Edmunds
Marion

T31 MD
T30 MD
T26 ED

Township 14
T18 ED
T19 ED

COMPUTATION OF ASSESSMENT

Tax Commitment	\$6,951,791.63
Special revenue to be used by State Tax Assessor under the Maine Revised Statutes Title 36, Section 1602, Sub- section 4	<u>100,000.00</u>
	\$7,051,791.63
Total Requirements	<u>6,988,243.08</u>
Overlay	\$ <u>63,548.55</u>

UNORGANIZED TERRITORY

1986-87 APPROVED BUDGET

The Governor signed into law under Chapter 681 Public Law on April 14, 1986, the municipal cost component for services to be rendered in fiscal year 1986-87 totaling \$6,062,930, along with the County tax assessments totaling \$925,313.08 establishes the total requirements of \$6,988,243.08. The breakdown is as follows:

State Requirements For Services:

Education-Operations	\$3,660,770.00	
-Kingman School	500,000.00	
Property Tax Assessments	350,083.00	
Human Services-General Assistance	218,658.00	
Conservation-Forest Fire Protection	89,963.00	
Audit-Fiscal Administrator	63,900.00	
-Audit Report	<u>3,000.00</u>	
Total State Services		\$4,886,374.00

County Requirements For Services:

Aroostook	\$ 187,685.00	
Franklin	173,171.00	
Oxford	99,666.00	
Penobscot	211,765.00	
Piscataquis	124,952.00	
Somerset	195,665.00	
Washington	<u>73,652.00</u>	
Total County Services		1,066,556.00

Other Requirements:

County Tax Assessments	\$ 925,313.08	
Amount needed to cancel deficit balance from prior years	<u>110,000.00</u>	
Total Other		<u>1,035,313.08</u>
Total Requirements		<u><u>\$6,988,243.08</u></u>



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

Area Code 207
Tel. 289-2201

Rodney Scribner, CPA

STATE AUDITOR

To the President of the Senate and the
Speaker of the House of Representatives

We have compiled the accompanying balance sheet of the Unorganized Territory Tax District as of June 30, 1986, and the related statements of revenues, expenditures and changes in fund balance for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

We are not independent with respect to the Unorganized Territory Tax District.

Rodney L. Scribner CPA
Rodney L. Scribner, CPA
State Auditor

May 19, 1987

UNORGANIZED TERRITORY TAX DISTRICT

COMBINED BALANCE SHEET

JUNE 30, 1986

	Municipal Cost Component	Special Revenue Excise Tax	Capital Outlay	.....Education..... Special Revenue	Trust Accounts	Totals (Memorandum Only)	
						1 9 8 6	1 9 8 5
<u>ASSETS</u>							
Equity in Treasurer's Demand Cash Pool	\$7,056,819.10	\$75,463.35	\$ 12,143.36	\$58,245.85	\$ 3,382.23	\$7,206,053.89	\$6,356,167.93
Investments					1,721,438.71	1,721,438.71	1,799,840.99
Accounts Receivable	<u>146,738.68</u>					<u>146,738.68</u>	
TOTAL	<u>\$7,203,557.78</u>	<u>\$75,463.35</u>	<u>\$ 12,143.36</u>	<u>\$58,245.85</u>	<u>\$1,724,820.94</u>	<u>\$9,074,231.28</u>	<u>\$8,156,008.92</u>
<u>LIABILITIES AND FUND BALANCE</u>							
Liabilities:							
Deferred Revenue	\$6,951,791.63	\$	\$	\$	\$	\$6,951,791.63	\$6,823,711.73
Accounts Payable							540.00
Due to Counties		75,463.35				75,463.35	
Due to State General Fund	<u>7,982.18</u>					<u>7,982.18</u>	<u>51,076.32</u>
Total Liabilities	<u>6,959,773.81</u>	<u>75,463.35</u>				<u>7,035,237.16</u>	<u>6,875,328.05</u>
Account Balance							
Designated - Trust Principal					1,649,475.33	1,649,475.33	1,649,475.33
- Donated Surplus			130,000.00			130,000.00	130,000.00
Undesignated	<u>243,783.97</u>		(117,856.64)	58,245.85	75,345.61	259,518.79	(498,794.46)
Total Account Balance	<u>243,783.97</u>		<u>12,143.36</u>	<u>58,245.85</u>	<u>1,724,820.94</u>	<u>2,038,994.12</u>	<u>1,280,680.87</u>
TOTAL	<u>\$7,203,557.78</u>	<u>\$75,463.35</u>	<u>\$ 12,143.36</u>	<u>\$58,245.85</u>	<u>\$1,724,820.94</u>	<u>\$9,074,231.28</u>	<u>\$8,156,008.92</u>

See accompanying notes to financial statements.

UNORGANIZED TERRITORY TAX DISTRICT

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FISCAL YEAR ENDED JUNE 30, 1986

	.....Municipal.....		.....Education.....			Totals	
	Cost		Capital	Special	Trust	(Memorandum Only)	
	Component	Excise				1 9 8 6	1 9 8 5
REVENUES:							
Taxes	\$6,954,737.54	\$258,485.64	\$	\$	\$	\$7,213,223.18	\$5,974,581.20
Public Lands Reserve Trust	146,738.68					146,738.68	158,120.94
Federal Grants				153,239.20		153,239.20	135,149.04
Investment Income			3,910.64		135,993.25	139,903.89	9,319.53
Interest Taxes	17,485.99					17,485.99	21,584.58
Intergovernmental Revenue	120,007.24					120,007.24	
Other Revenues	102,480.53					102,480.53	150,866.13
TOTAL REVENUES	<u>7,341,449.98</u>	<u>258,485.64</u>	<u>3,910.64</u>	<u>153,239.20</u>	<u>135,993.25</u>	<u>7,893,078.71</u>	<u>6,449,621.42</u>
EXPENDITURES:							
Municipal Cost Component -							
Education - E.U.T.	3,677,184.41		70,761.51	135,225.92		3,883,171.84	3,791,829.58
Counties	2,127,431.10					2,127,431.10	1,395,891.06
Conservation - L.U.R.C.							359,848.00
- Fire Protection	63,094.50					63,094.50	
Taxation - Administration	329,689.00					329,689.00	330,019.00
Human Services	202,892.69					202,892.69	212,778.00
Fiscal Administrator	22,684.47					22,684.47	
Annual Audit	2,330.70					2,330.70	8,776.57
Bureau of Budget							932.86
Other Expenses -							
Allowance for Bad Debts	11,337.41					11,337.41	
Abatements	16,610.06					16,610.06	15,861.99
Collection Fees	833.64					833.64	181.98
Remitted to Counties		258,485.64				258,485.64	
Transferred to Municipal Cost Component					146,738.68	146,738.68	143,750.43
Sta-Cap							62.36
Capital Outlay							79,621.84
Travel							2,603.20
TOTAL EXPENDITURES	<u>6,454,087.98</u>	<u>258,485.64</u>	<u>70,761.51</u>	<u>135,225.92</u>	<u>146,738.68</u>	<u>7,065,299.73</u>	<u>6,342,156.87</u>
EXCESS OF REVENUES OVER (UNDER)							
EXPENDITURES	887,362.00	-	(66,850.87)	18,013.28	(10,745.43)	827,778.98	107,464.55

EXHIBIT B
(Cont'd.)

	.....Municipal.....		.....Education.....			Totals	
	Cost Component	Excise	Capital Outlay	Special Revenue	Trust Accounts	(Memorandum Only) 1986	1985
OTHER FINANCING SOURCES (USES):							
Adjustment - Taxes Receivable Reserve	\$	\$	\$	\$	\$	\$	\$ 7,378.19
- Net Unreported Expenditures							(51,076.32)
- Prior Year Sta-Cap Overcharge							1,703.67
- Balance Forward							15.00
- Prior Period				(1,991.65)	(67,474.08)	(69,465.73)	
EXCESS OF REVENUES AND OTHER SOURCES							
OVER (UNDER) EXPENDITURES AND OTHER USES	887,362.00	-	(66,850.87)	16,021.63	(78,219.51)	758,313.25	65,485.09
BALANCE (DEFICIT) - July 1, 1985	(643,578.03)	-	78,994.23	42,224.22	1,803,040.45	1,280,680.87	1,215,195.78
BALANCE - June 30, 1986	\$ 243,783.97	\$ -	\$12,143.36	\$ 58,245.85	\$1,724,820.94	\$2,038,994.12	\$1,280,680.87

See accompanying notes to financial statements.

UNORGANIZED TERRITORY TAX DISTRICT

EXHIBIT C

MUNICIPAL COST COMPONENT - OPERATIONS

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 1986

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Tax Assessments -			
Property	\$6,735,773.10	\$6,823,711.73	\$ 87,938.63
Supplemental		131,025.81	131,025.81
Interest		17,485.99	17,485.99
	<u>6,735,773.10</u>	<u>6,972,223.53</u>	<u>236,450.43</u>
Other Revenues -			
Public Lands Reserve Trust Income		146,738.68	146,738.68
Court Settlement		100,000.00	100,000.00
State Revenue Sharing		93,675.83	93,675.83
State Property Tax Reimbursement		25,798.41	25,798.41
Veteran's Reimbursement		533.00	533.00
Profit from Sale of Tax Acquired Property		2,012.96	2,012.96
Miscellaneous		467.57	467.57
		<u>369,226.45</u>	<u>369,226.45</u>
TOTAL REVENUES	<u>6,735,773.10</u>	<u>7,341,449.98</u>	<u>\$605,676.88</u>
EXPENDITURES:			
Education - E.U.T.	3,926,332.00	3,677,184.41	\$249,147.59
Counties - Unorganized Services	1,368,046.00	1,368,046.00	
- Taxes	759,385.10	759,385.10	
Conservation - Fire Protection	92,630.00	63,094.50	29,535.50
Taxation - Administration	330,102.00	329,689.00	413.00
Human Services - Welfare	212,778.00	202,892.69	9,885.31
Fiscal Administrator	41,500.00	22,684.47	18,815.53
Annual Audit	3,000.00	2,330.70	669.30
Budget	2,000.00		2,000.00
Allowance for Bad Debts		11,337.41	(11,337.41)
Abatements		16,610.06	(16,610.06)
Collection Fees		833.64	(833.64)
TOTAL EXPENDITURES	<u>6,735,773.10</u>	<u>6,454,087.98</u>	<u>\$281,685.12</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	887,362.00	
ACCOUNT BALANCE (DEFICIT) - July 1, 1985		(643,578.03)	
ACCOUNT BALANCE - June 30, 1986		<u>\$ 243,783.97</u>	

See accompanying notes to financial statements.

UNORGANIZED TERRITORY TAX DISTRICT
MUNICIPAL COST COMPONENT - SPECIAL EXCISE
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1986

	With State Treasurer At <u>June 30, 1986</u>	<u>Reimbursed</u>	<u>Total</u>
REVENUES:			
Excise Tax Collections	\$	\$	\$258,485.64
County Reimbursements -			
Aroostook	11,227.61	29,808.37	\$ 41,035.98
Franklin	5,270.77	10,186.78	15,457.55
Hancock	1,188.20	6,526.13	7,714.33
Kennebec		184.77	184.77
Lincoln	43.00	41.00	84.00
Oxford	4,934.81	10,650.32	15,585.13
Penobscot	15,882.21	34,779.10	50,661.31
Piscataquis	10,061.91	29,811.81	39,873.72
Somerset	13,320.70	27,903.97	41,224.67
Washington	<u>13,534.14</u>	<u>33,130.04</u>	<u>46,664.18</u>
TOTAL	<u>\$75,463.35</u>	<u>\$183,022.29</u>	<u>\$258,485.64</u>

UNORGANIZED TERRITORY TAX DISTRICT
EDUCATIONAL - CAPITAL OUTLAY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN ACCOUNT BALANCE
FISCAL YEAR ENDED JUNE 30, 1986

REVENUES:

State of Maine Treasurer's Cash Investments -
Investment Income

\$ 3,910.64

EXPENDITURES:

* Capital Outlay - Buses

70,761.51

EXCESS OF REVENUES OVER (UNDER)
EXPENDITURES

(66,850.87)

ACCOUNT BALANCE - July 1, 1985

78,994.23

ACCOUNT BALANCE - June 30, 1986

\$12,143.36

See accompanying notes to financial statements.

UNORGANIZED TERRITORY TAX DISTRICT
 EDUCATIONAL - SPECIAL REVENUE - FEDERAL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN ACCOUNT BALANCE
 FISCAL YEAR ENDED JUNE 30, 1986

	Total	.....Chapter I..... Disad- vantaged	Handi- capped	Library Books	Special Education	National Forest Grants Albany	Mason	Bachelors Grants	Federal Block Grants	E.E.S.A. In-service Training
REVENUES:										
Federal Grants	\$153,239.20	\$121,537.92	\$14,120.00	\$	\$	\$1,744.24	\$ 2,804.39	\$ 3,925.65	\$ 8,160.00	\$947.00
EXPENDITURES:										
Salaries	97,869.41	89,924.73								
Benefits	21,783.76	19,914.98			7,944.68					
Other	1,717.53	1,717.53			1,868.78					
Sta-Cap	2,686.19	2,407.80								
Equipment	10,906.49				278.39					
Miscellaneous	262.54								10,906.49	
									262.54	
TOTAL EXPENDITURES	135,225.92	113,965.04			10,091.85					
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	18,013.28	7,572.88	14,120.00		(10,091.85)	1,744.24	2,804.39	3,925.65	(3,009.03)	947.00
OTHER FINANCING SOURCES (USES):										
Adjustment - Lapsed	(1,991.65)									
ACCOUNT BALANCE (DEFICIT) - July 1, 1985	42,224.22	4,474.08	15,640.00	(100.32)	(21,643.67)	4,974.06	12,919.71	20,959.68	5,000.62	
ACCOUNT BALANCE (DEFICIT) - June 30, 1986	\$ 58,245.85	\$ 12,046.96	\$29,760.00	(\$100.32)	(\$31,735.52)	\$6,718.30	\$15,724.10	\$24,885.33	\$ -	\$947.00

See accompanying notes to financial statements.

UNORGANIZED TERRITORY TAX DISTRICT
TRUST ACCOUNTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN ACCOUNT BALANCE
FISCAL YEAR ENDED JUNE 30, 1986

	<u>Total</u>	<u>Public Lands Trust Reserve</u>	<u>Walker School Account</u>
REVENUES:			
Investment Income	\$ 135,993.25	\$ 135,810.48	\$ 182.77
EXPENDITURES:			
Transfer to Municipal Cost Component	<u>146,738.68</u>	<u>146,738.68</u>	<u> </u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(<u>10,745.43</u>)	(<u>10,928.20</u>)	<u>182.77</u>
ACCOUNT BALANCE - July 1, 1985	1,803,040.45	1,799,840.99	3,199.46
Prior Period Adjustment	(<u>67,474.08</u>)	(<u>67,474.08</u>)	<u> </u>
ACCOUNT BALANCE RESTATED - July 1, 1985	<u>1,735,566.37</u>	<u>1,732,366.91</u>	<u>3,199.46</u>
ACCOUNT BALANCE - June 30, 1986	<u><u>\$1,724,820.94</u></u>	<u><u>\$1,721,438.71</u></u>	<u><u>\$3,382.23</u></u>

See accompanying notes to financial statements.

UNORGANIZED TERRITORY TAX DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1986

1. Summary of Organizational Structures and Significant Accounting Policies

The Unorganized Territory Tax District (District) was created and established under the provisions of Title 36, Chapter 115, Sections 1601-1609, Maine Revised Statutes Annotated of 1964, as amended. The District was established to fund the services needed; i.e., forest fire protection, education, welfare, land use planning and other services that are provided by the State and/or by the Counties that have Unorganized Territory areas within their boundaries.

The accounting policies of the District conform to generally accepted accounting principles as applicable to governments.

A. Basis of Presentation

The financial operations of the District are organized on the basis of account groups, each of which is considered a separate accounting entity. Each account comprises the assets, liabilities, revenues and expenditures as appropriate. The accounts in the financial statements are as follows:

Municipal Cost Component (4036.6)

Municipal cost component is the general operating account of the District. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund/account group, as well as the general operating expenditures, are accounted for in this account.

Unorganized Territory Excise Tax Account (4036.7)

The Unorganized Territory Excise Tax Account is used to accumulate all excise taxes collected by designated agents in the Unorganized Territory. The agents remit the taxes to the Treasurer of the State who in turn makes quarterly payments to each county in an amount equal to the receipts from each county.

Educational - Capital Outlay (Schooling of Children In Unorganized Territory 74600)

The Schooling of Children in the Unorganized Territory Fund is used to purchase capital equipment for the schools operated by the Department of Educational and Cultural Services in the Unorganized Territory.

Educational - Special Revenue (3219.1, 9219.1)

Educational Special Revenue Accounts are special operating accounts for education in the Unorganized Territory. The accounts are used to record the federal grant revenues and expenditures of the various programs.

Educational - Trust Accounts (4219.1, 87460.0)

Educational Trust Accounts are used to record the revenues derived from the invested endowment and public lands reserve - unorganized, which is held by the Treasurer of the State of Maine as custodian.

B. Basis of Accounting

The modified accrual basis of accounting is followed by the municipal cost component, excise tax, educational capital outlay, special revenue and trust accounts. The modified accrual basis of accounting is defined as the basis of accounting under which expenditures are recorded as incurred and revenues are recognized when measurable to finance operations during the year.

C. Budget and Budgetary Accounting

The administrator of the Unorganized Territory submits to the Legislature by March 1st, annually, a bill listing the requests of all counties and agencies providing services in the Unorganized Territory.

The Legislature considers the requests for funding and by June 1st of each year enacts legislation determining the amounts of the municipal cost component for services provided by each county and the amount of all other portions of the municipal cost component.

D. General Current/Fixed Assets

Other than equity in the State Treasurer's cash pool, the District has no general current/fixed assets. All property and equipment purchased and/or acquired through deorganization become property of the State.

2. Property Tax

The District's real and personal property taxes for the 1985/86 fiscal year was levied June 30, 1985 on the assessed value listed as of April 1, 1985. Interest accrues beginning October 1, 1985.

3. Deferred Revenue

Deferred revenue of \$6,951,791.63 represents the subsequent year's tax commitment which is recorded on the District's records by June 30 of the current year.

4. Municipal Cost Component Account Balance

The municipal cost component account balance reflected an increase of \$887,362.00 for the current fiscal year as follows:

Balance (Deficit) - July 1, 1985 (\$643,578.03)

Increase:

Net Departmental Gain	\$281,685.12
Public Lands Reserve Trust	146,738.68
Supplemental Taxes	131,025.81
Court Settlement	100,000.00
State Reimbursements	120,007.24
Overlay	87,938.63
Miscellaneous Revenues	<u>19,966.52</u>

Net Increase 887,362.00

Balance - June 30, 1986 \$243,783.97

5. Lands Reserved for Public Uses Fund

The Public Lands Reserved for Public Uses Fund principal (87340.0) totaled \$3,151,095.55; of which the Unorganized Territory share was \$1,604,194.59 and organized \$1,546,900.96 at June 30, 1986.

Revenue earned by the fund is distributed to the Unorganized Territory and the organized townships as of December of each year. In December, 1985, the Unorganized Territory municipal cost component account received \$146,738.68 for its share of the investment income. The principal is invested in various securities by the Treasurer of the State of Maine.

6. General

Department of Education - Education in Unorganized Territories (E.U.T.)

E.U.T. is responsible for the schooling of 1300 to 1400 children. The educational system consists of five elementary schools. In addition, certain elementary and all secondary grade students are tuitioned to organized entity schools.

All educational capital outlays made with Unorganized Territory funds, and any property; i.e., schools, equipment buses, etc., received from a deorganizing township become property of the State.

Counties with Unorganized Areas

There are twelve counties in the State of Maine that include areas of the Unorganized Territory within their boundaries. The counties bill the District for that portion of the services rendered in the Unorganized Territory areas.

In addition to the revenue received from the District, the counties also receive excise taxes and snowmobile reimbursements collected in the Unorganized Territory and highway block grant funds.

Bureau of Taxation - Property Tax Division

The Property Tax Division is responsible for assessing, committing and collecting real and personal property taxes levied in the Unorganized Territory.

The Unorganized Territory Tax District is credited in June of the preceding year with the entire tax commitment as well as any supplemental taxes assessed during the year. The charges to this account are: abatement of taxes, collection agency fees and estimated losses on tax collections based on a formula prepared by the Bureau of Accounts and Control.

The Tax District is charged for these services on a pro-rated basis, based on the total costs of operating the Bureau. In the fiscal year ended June 30, 1986, the Bureau charged \$329,689.00 to the District's account for performing these services.

Department of Human Services

The Department of Human Services administers the general assistance program in the Unorganized Territory Tax District. The assistance is provided by either agents employed by the Department of Human Services or adjoining organized municipalities. Agents are compensated on a contractual basis by the Department. The adjoining organized municipalities are reimbursed for the costs incurred.

The Department in the fiscal year 1985/86, charged the Tax District \$202,897.69 for the assistance provided.

State Department of Audit

Title 36, Section 1609, M.R.S.A. of 1964, as amended, provides that the State Auditor shall annually audit the Unorganized Territory Education and Services Fund and each account of the municipal cost component. However, the State Auditor is not independent with respect to the Unorganized Territory Education and Services Fund and therefore an audit report was not issued.

Rule 101 of the Code of Professional Ethics of the American Institute of Certified Public Accountants provides that if a certified public accountant is not independent, he must issue a compilation report even if an audit was performed.

In accordance with the above stated rule, a compilation report was issued, however, an auditor's opinion was not rendered nor an audit report issued.

7. Recommendations

The following recommendations are worthy of consideration:

Finding

We noted that the ensuing year tax commitment is recorded on the financial records of the municipal cost component account before the close of the current fiscal year, thereby skewing the financial position of the account.

Recommendation

We recommend that the tax commitment be recorded in July in order that it coincide with the concurrent year budget, and present a more accurate presentation of the financial position of the District at June 30.

Finding

The Education in Unorganized Territory account (3219.1) of the municipal cost component reflected a balance of \$249,147.59 at June 30, 1986 (Exhibit C). However, the Department of Educational and Cultural Services account Schooling of Children in Unorganized Territory (1219.1) reflected a balance of \$572,136.38 of which \$515,805.02 was carried encumbered, mostly for tuition payments. If the encumbered amount had been charged to the Education in Unorganized Territory account (3219.1) of the municipal cost component, it would have reflected an overdraft of \$266,657.43. This overdraft was caused principally in the 1984/85 fiscal year due to the fact that total appropriations to the Schooling of Children in Unorganized Territory account (1219.1) were \$3,800,000.00 and only \$3,500,000.00 was raised by the municipal cost component.

Recommendation

We recommend that whenever additional funding is granted for the Schooling of Children in the Unorganized Territory (1219.1), that the Department of Educational and Cultural Services notify the Fiscal Administrator in order that he may include the additional funding requirement in the bill listing the requests of the counties and agencies providing services in the Unorganized Territory.