

7-30-1989

Annual Report Unorganized Territories Fiscal Year Ended June 30, 1989

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**STATE OF MAINE
ANNUAL REPORT
UNORGANIZED TERRITORIES
FISCAL YEAR ENDED
JUNE 30, 1989**

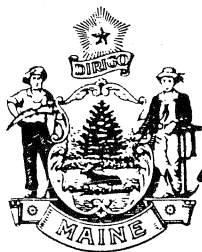


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Dear Citizen/Taxpayer of the Unorganized Territories:

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


This year's annual report reflects some changes which will more clearly reflect how, why and where your tax revenue has been utilized.

Each county report presented this year contains a budget versus actual exhibit. This shows a comparative analysis between the forecasted estimated figures (budget) and the actual revenues and expenditures.

In the current year, a major finding was uncovered where the state, for years, was supposed to be funding the employer's share of retirement charges for teachers in the Unorganized Territory. (Title 5, Section 17156). This situation was presented and discussed with the governor's financial officials who willingly agreed to support the oversight and compensate the Unorganized Territory Educational and Service Fund. This amounted to several hundred thousand dollars.

In another area, where, in 1987, the law provided for all school administrative units to receive a 5% minimum state allocations subsidy. This was denied the Unorganized Territory under the premise that the school department was not covered under the definition of a school administrative unit. Legislation in 1988 and 1989 was submitted correcting the inequity of law by establishing the following: "Any minimum subsidy shall be calculated as if the Unorganized Territory were a School Administrative Unit." This also was never enacted. The allocation would have generated a half million dollars over a three year period. Needless to say that I'm still attempting to get the school department to be treated as a School Administrative Unit.

I wish, in closing, 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 or additions 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, 1989

STATE AGENCIES INFORMATION

Department of Audit:

Joseph Plourde
Fiscal Administrator
Key Bank Plaza
State House Station #66
Augusta, Maine 04333-0066
Telephone - (207) 289-2201

Department of Conservation:

Fire Control Division
Thomas Parent, State Supervisor
Harlow Building
State House Station #22
Augusta, Maine 04333
Telephone - (207) 289-2791

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

Department of Education:

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

Department of Human Services:

Special Services/Emergency Assistance
Richard Morrow, 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 percent of the actual out-of-pocket expenses i.e. citizen firefighter's 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 in these fires are not billed but rather are funded through other sources. In the current year, a total of 82 fires occurred in the unorganized territory of which 68 had a reimbursable direct cost. The following schedule identifies the forest fires by county, townships, fire code and direct cost expenditures.

CONSERVATION - FOREST FIRE PROTECTION

ANALYSIS OF FOREST FIGHTING

Fiscal Year Ended June 30, 1989

| | <u>Landowners</u> | <u>Township</u> | <u>Fire Code</u> | <u>Amount</u> |
|-------------------|--------------------------|-----------------|------------------|----------------|
| Aroostook County: | | | | |
| | Irving | T9 R7 | 31077 | \$ 223.15 |
| | Dunn | T10 R4 | 31084 | 68.95 |
| | State of Maine | Benedicta | 32021 | 188.80 |
| | Orient & Georgia Pacific | Orient | 32027 | 7.44 |
| | Penigre | T12 R15 | 33006 | 56.25 |
| | Great Northern | T12 R12 | 33007 | 926.20 |
| | Great Northern | T12 R12 | 33008 | 75.00 |
| | International Paper | T11 R14 | 33009 | 125.79 |
| | International Paper | T11 R14 | 33011 | 46.19 |
| | Dionne | T17 R5 | 34001 | 173.45 |
| | Great Northern | T14 R10 | 34040 | 24.20 |
| | Great Northern | T15 R11 | 34046 | 3,576.30 |
| | Irving | T18 R3 | 34047 | 62.70 |
| | Seven Islands | T14 R6 | 34048 | 35.40 |
| | Public Lands | T16 R6 | 34052 | 168.54 |
| | | | | <hr/> 5,758.36 |
| Franklin County: | | | | |
| | R. Vanfleck | Coburn Gore | 22017 | 1,632.46 |
| | Scott Paper | Mt. Abram | 22019 | 136.36 |
| | DOT | Letter E | 22028 | 338.40 |
| | | | | <hr/> 2,107.22 |
| Hancock County: | | | | |
| | Champion | T35 MD | 11042 | 40.95 |
| | Champion | T28 MD | 11045 | 196.57 |
| | Champion | T28 MD | 11046 | 196.57 |
| | Champion | T28 MD | 11047 | 196.57 |
| | Champion | T28 MD | 11048 | 196.57 |
| | Champion | T28 MD | 11049 | 196.58 |
| | Champion | T28 MD | 11055 | 475.00 |
| | Cassidy, Prentiss, Cor | T39 MD | 11075 | 405.24 |
| | Diamond International | T40 MD | 11078 | 42.80 |
| | Public Lands | T4 MD | 12060 | 37.37 |
| | Cassidy & Prentiss | T39 MD | 12078 | 3,341.69 |
| | Huber Corp | T32 MD | 13042 | 2,478.16 |
| | | | | <hr/> 7,804.07 |

| | <u>Landowners</u> | <u>Township</u> | <u>Fire Code</u> | <u>Amount</u> |
|---------------------|---------------------------|--------------------|------------------|-----------------|
| Oxford County: | | | | |
| | Boise Cascade | Parmachenee | 22018 | \$ 140.03 |
| | Boise Cascade | Lynchtown | 22021 | 75.39 |
| | Edward Brancriss | Albany | 41139 | <u>162.50</u> |
| | | | | <u>377.92</u> |
| Penobscot County: | | | | |
| | Frank August | Kingman | 12004 | 77.40 |
| | Pierce Webber | Kingman | 12005 | 77.40 |
| | Pierce Webber | Kingman | 12006 | 212.08 |
| | Great Northern | Indian Purchase | 12016 | 617.31 |
| | Great Northern | Indian Purchase | 12017 | 153.53 |
| | Great Northern | Indian Purchase | 12036 | 1,107.50 |
| | Town Millinocket | Millinocket | 12039 | 420.50 |
| | Georgia Pacific | T6 ND | 12058 | 740.10 |
| | Great Northern | T3 Indian Purchase | 12063 | 128.52 |
| | Passamaquoddy Tribe | T3 R9 | 12064 | 589.54 |
| | Prentiss Carlisle | T3 ND | 12081 | 385.42 |
| | Prentiss Carlisle | T3 R9 | 12085 | 155.50 |
| | Prentiss Carlisle | T1 R7 | 12088 | 152.10 |
| | Great Northern | T8 R6 | 31085 | 176.70 |
| | Great Northern | T6 R6 | 32020 | 82.50 |
| | State of Maine | T7 R8 | 32057 | 362.52 |
| | Huber | T7 R7 | 32060 | 67.50 |
| | State Bureau Public Lands | T7 R8 | 32072 | <u>192.60</u> |
| | | | | <u>5,698.72</u> |
| Piscataquis County: | | | | |
| | Great Northern | T2 R10 | 12042 | 12.85 |
| | Baxter State Park | T3 R10 | 12062 | 57.38 |
| | Great Northern | T1 R9 | 12065 | 208.58 |
| | Great Northern | T1 R9 | 12069 | 256.76 |
| | Great Northern | T1 R10 | 12072 | 528.78 |
| | Great Northern | T2 R10 | 12073 | 404.38 |
| | Great Northern | T2 R10 | 12079 | 1,772.36 |
| | Great Northern | T1 R10 | 12080 | 727.22 |
| | Great Northern | T1 R8 | 12090 | 212.20 |
| | Scott | T1 R14 | 21022 | 149.40 |
| | Prentiss Carlisle | T8 R14 | 21015 | 512.36 |
| | Prentiss Carlisle | T3 R13 | 21016 | 15,358.61 |
| | Great Northern | T5 R13 | 21017 | 187.60 |
| | Great Northern | T2 R12 | 21020 | 618.18 |
| | Prentiss Carlisle | T5 R12 | 21021 | 4,301.44 |
| | Great Northern | T3 R15 | 21022 | 100.30 |
| | Great Northern | T3 R11 | 21024 | 89.30 |
| | Great Northern | T4 R14 | 21028 | 415.95 |
| | Great Northern | T3 R12 | 21029 | 178.45 |
| | Scott Paper | Big Squaw | 21033 | 112.25 |
| | Great Northern | T4 R14 | 21040 | 76.70 |
| | Great Northern | T4 R13 | 21042 | 224.20 |
| | Great Northern | T4 R12 | 21043 | 467.42 |
| | Great Northern | T3 R15 | 21044 | 911.44 |

| Piscataquis County (Cont'd.): | <u>Landowners</u> | <u>Township</u> | <u>Fire Code</u> | <u>Amount</u> |
|-------------------------------|---------------------|-----------------|------------------|---------------|
| | Great Northern | T3 R14 | 21046 | \$ 218.33 |
| | Great Northern | T4 R15 | 21047 | 30.24 |
| | Boise Cascade | E. Middlesex | 21048 | 62.50 |
| | Great Northern | T4 R12 | 21051 | 159.30 |
| | Great Northern | T4 R13 | 21052 | 143.75 |
| | Great Northern | T4 R15 | 21055 | 360.30 |
| | Great Northern | T4 R11 | 21057 | 736.56 |
| | Great Northern | T4 R11 | 21062 | 42.80 |
| | Great Northern | T4 R13 | 21065 | 70.80 |
| | Penobscot Indians | Williamsburg | 23039 | 20.00 |
| | J.M. Huber | Barnard | 23047 | 710.65 |
| | Bangor Aroostook RR | T4 R9 | 23050 | 142.72 |
| | Champion | T7 R9 | 23062 | 212.91 |
| | State of Maine | Williamsburg | 23064 | 427.00 |
| | Seven Islands | T8 R10 | 31013 | 107.15 |
| | Seven Islands | T10 R10 | 31075 | 96.25 |
| | Seven Islands | T8 R11 | 31078 | 194.00 |
| | Great Northern | T8 R11 | 31079 | 168.75 |
| | Baxter State Park | T6 R10 | 32052 | 245.15 |
| | Cassidy Timberlands | T6 R12 | 32053 | 1,130.28 |
| | Prentiss Carlisle | T6 R13 | 32054 | 1,657.42 |
| | Baxter State Park | T6 R9 | 32055 | 1,135.28 |
| | Huber | T7 R10 | 32058 | 87.50 |
| | Diamond Occidental | T7 R11 | 32059 | 2,263.24 |
| | Great Northern | T6 R12 | 32061 | 4,975.69 |
| | Great Northern | T5 R11 | 32063 | 17.00 |
| | Great Northern | T7 R12 | 32071 | 37.50 |
| | Prentiss Carlisle | T6 R13 | 32074 | 53.10 |
| | Great Northern | T10 R12 | 33002 | 177,989.09 |
| | Seven Islands | T8 R12 | 33004 | 6,111.72 |
| | Great Northern | T10 R12 | 33010 | 99.05 |
| | Great Northern | T10 R12 | 33013 | 94.40 |
| | | | | <hr/> |
| | | | | 227,684.54 |

Somerset County:

| | | | |
|------------------|---------------|--------|----------|
| Canadian Pacific | Taunton | 21001 | 25.00 |
| Great Northern | T1 R4 | 21011 | 1,328.33 |
| Great Northern | T5 R16 | 21013 | 705.57 |
| Passamaquoddy | Alderbrook | 21023 | 558.30 |
| Great Northern | T3 R5 | 21026 | 27.71 |
| Great Northern | Tomhegan | 21027 | 173.40 |
| Scott Paper | Tomhegan | 21037 | 4,366.19 |
| Great Northern | T4 R17 | 21045 | 154.90 |
| Scott Paper | T2 R2 | 21049 | 65.93 |
| Great Northern | T5 R16 | 21050 | 1,452.00 |
| Scott Paper | Sapling | 21054 | 59.00 |
| Great Northern | Seboomook | 21056 | 17.70 |
| Scott Paper | Sandwich A | 21059 | 180.88 |
| Scott Paper | T1 R6 | 22020 | 156.00 |
| Public Lands | T4 R3 | 22023 | 1,322.46 |
| TM Corp. | Moxie Gore | 23025 | 171.10 |
| Scott Paper | Bald Mountain | 23,045 | 29.50 |
| Scott Paper | Bald Mountain | 23049 | 150.30 |

| | <u>Landowners</u> | <u>Township</u> | <u>Fire Code</u> | <u>Amount</u> |
|---|------------------------|-----------------|------------------|----------------------|
| Somerset County (Cont'd.) | | | | |
| | Scott Paper | Carrying Place | 23053 | \$ 822.36 |
| | Scott Paper | Chase Stream | 23061 | 25.25 |
| | International Paper | T7 R16 | 33002 | <u>1,375.80</u> |
| | | | | <u>13,167.68</u> |
| Washington County: | | | | |
| | Champion | Trescott | 11007 | 159.30 |
| | Champion | T29 MD | 11035 | 180.40 |
| | Blackburn | Columbia | 11051 | 252.00 |
| | Champion | T31 MD | 11053 | 7,140.93 |
| | Champion | T37 MD | 11057 | 303.11 |
| | Georgia Pacific | T27 ED | 11059 | 6,737.86 |
| | Diamond Occidental | T19 MD | 11063 | 912.41 |
| | Champion | T31 MD | 11069 | 3,810.48 |
| | Champion | T31 MD | 11073 | 3,616.42 |
| | Champion | T36 MD | 11074 | 1,762.61 |
| | Public State Lands | T18 ED | 11076 | 437.30 |
| | Champion | T31 MD | 11080 | 3,147.57 |
| | Eastern Maine Electric | T26 ED | 11081 | 68.75 |
| | Georgia Pacific | T1 R3 | 12002 | 86.40 |
| | Georgia Pacific | T1 R3 | 12003 | 205.20 |
| | Georgia Pacific | T9 R4 | 12019 | 305.86 |
| | Georgia Pacific | T10 R3 | 12061 | 4,351.19 |
| | Georgia Pacific | T43 ND | 12068 | 321.70 |
| | Georgia Pacific | T5 ND | 112071 | 359.50 |
| | Georgia Pacific | T43 ND | 12074 | <u>169.40</u> |
| | | | | <u>34,328.39</u> |
| Total | | | | 296,926.90 |
| State Share Per Title 12 Section 9205A | | | | <u>148,463.45</u> |
| Total Charged to Unorganized Territory Fund | | | | <u>\$ 148,463.45</u> |

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.

Richard C. Adams services as Director of the Division. His administrative staff consists of an accountant, Susan W. Beach, and a secretary, Glee E. Brann. The Division is responsible for seven State-operated schools, namely:

Brookton Elementary School
Brookton, ME 04413
Telephone: (207) 488-2615
Principal: Cynthia Harriman
Enrollment: 27

Edmunds Consolidated School
Dennysville, ME 04628
Telephone: (207) 726-4478
Principal: Howard McFadden
Enrollment: 125

Patrick Therriault School
Sinclair, ME 04779
Telephone: (207) 543-7553
Principal: Steven A. Anderson
Enrollment: 41

Benedicta Elementary School
Benedicta, ME 04733
Telephone: (207) 365-4578
Principal: John Hansen
Enrollment: 56

Connor Consolidated School
RFD #4, P.O. Box 1700
Caribou, ME 04736
Telephone: (207) 496-4521
Principal: Steven A. Anderson
Enrollment: 42

Kingman Elementary School
Kingman, ME 04451
Telephone: (207) 765-2500
Principal: John Hansen
Enrollment: 25

Rockwood Elementary School
Rockwood, ME 04478
Telephone: (207) 534-7779
Principal: Kathryn Buzzell
Enrollment: 20

The staff on the E.U.T. payroll necessary to operate these seven schools consists of: 5 principals; 31 teachers; 10 teacher-aides; 18 bus drivers; 5 janitor/bus drivers; 7 cooks; 3 part-time secretaries.

The Division owns and operates 22 school busses and subcontracts with approximately 30 private conveyors to transport students from remote areas to either local educational agencies or to a designated school bus stop.

Tuition students numbering nearly 1,150 (elementary and secondary) are transported to 39 different local educational agencies within proximity of their places of residence.

The Division is responsible for its own payroll and all personnel records as well as for processing all expenditures involved in the E.U.T. system.

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

TOWNSHIP(S)

Town Burlington
Burlington, ME 04417
Telephone: 732-3176

Grand Falls
Mattamiscontis

Robert Sessions
Pike's Hill
Norway, ME 04268
Telephone: 743-2197

Albany
Mason

Town Bingham
Town Office, Box 652
Bingham, ME 04920
Telephone: 672-5519

Concord

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

Milton

Marie Jean Picard
P.O. Box 58
Sinclair, ME 04779
Telephone: 543-6233

T17 R4 (Sinclair)
T17 R5 (Guerette)

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

Edmunds
Marion
Trescott
Township 14

Elsie Polk
RFD #1
Princeton, ME 04668
Telephone: 796-2202

Township 21

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

Molunkus
Kingman
Benedicta
Silver Ridge

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

Orneville

AGENT

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

Carol Grass
 Box 74
 Lambert Lake, ME 04454
 Telephone: 788-3917

TOWNSHIP(S)

Brookton

Lambert Lake

The following is a breakdown of expenditures incurred for fiscal year ending June 1989:

| <u>ADMINISTERED</u> | |
|---|----------------------------|
| Agents | \$129,840.20 |
| Municipalities | 20,192.35 |
| State (Migrant) | <u>27,027.62</u> |
| TOTAL | 177,060.17 |
| State's Share Per Title 22 Section 4311 | <u>327.40</u> |
| Unorganized Territory Share | <u><u>\$176,732.77</u></u> |

DEPARTMENT OF FINANCE

BUREAU OF TAXATION

PROPERTY TAX ADMINISTRATION

The Unorganized Territory Tax District includes 420 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 19,000 accounts for tax purposes in the Unorganized Territory. Of these 19,000 accounts 11,500 have buildings which our field force inspects every 4 years (an average of 2,800 per year), also, 640 tax maps are maintained.

Some taxpayers may have noticed adjustments in their assessed values from year to year. These adjustments are necessary to ensure that our assessments treat all taxpayers equally in relation to the estimated market value. Also, Maine property tax law requires all property, with the exception of land classified under the Maine Tree Growth Tax Law, and Farm and Open Space to be assessed at a minimum of 70% of the estimated market value.

The following is a breakdown of the assessed values as of April 1, 1989, the tax rate and total tax raised by county.

| | ASSESSED VALUE LAND, BUILDING & PERSONAL PROPERTY | 1989 TAX RATE | 1989 TAX |
|-------------|---|---------------|--------------------|
| Aroostook | \$ 217,573,044 | .00910 | \$1,979,916 |
| Franklin | 55,116,207 | .01031 | 568,248 |
| Hancock | 34,926,672 | .00660 | 230,516 |
| Kennebec | 1,232,240 | .00686 | 8,453 |
| Knox | 3,244,973 | .00738 | 23,948 |
| Lincoln | 2,722,468 | .00703 | 19,139 |
| Oxford | 48,617,061 | .01151 | 559,583 |
| Penobscot | 97,180,554 | .00779 | 757,037 |
| Piscataquis | 265,703,055 | .00824 | 2,189,393 |
| Somerset | 232,516,187 | .00819 | 1,904,308 |
| Waldo | 254,410 | .00734 | 1,867 |
| Washington | 79,596,920 | .01061 | 844,523 |
| Total | <u>\$1,038,683,791</u> | | <u>\$9,086,931</u> |

BUDGET SUMMARY

FISCAL YEAR JULY 1, 1988 TO JUNE 30, 1989

STATE SERVICES

| | |
|--|--------------------|
| Department of Education - | |
| Education in the Unorganized Territory | \$5,823,030 |
| Bureau of Taxation - | |
| Property Tax Division | 384,905 |
| Department of Human Services - | |
| General Assistance | 225,070 |
| Department of Conservation - | |
| Forest Fire | 86,000 |
| Department of Audit - | |
| Municipal Division Compilation Report | 3,000 |
| Fiscal Administrator | <u>69,345</u> |
| TOTAL | <u>\$6,591,350</u> |

COUNTY

| <u>COUNTY</u> | <u>COUNTY TAX</u> | <u>COUNTY SERVICES</u> | <u>TOTAL</u> |
|---------------------------|-------------------|------------------------|--------------------|
| Aroostook | \$ 292,320 | \$ 409,997 | \$ 702,317 |
| Franklin | 58,108 | 180,795 | 238,903 |
| Hancock | 20,881 | | 20,881 |
| Kennebec | 1,058 | | 1,058 |
| Knox | 4,451 | | 4,451 |
| Lincoln | 2,803 | | 2,803 |
| Oxford | 34,515 | 238,595 | 273,110 |
| Penobscot | 100,540 | 62,635 | 163,175 |
| Piscataquis | 328,854 | 252,050 | 580,904 |
| Somerset | 217,852 | 272,254 | 490,106 |
| Waldo | 339 | | 339 |
| Washington | <u>147,819</u> | <u>216,130</u> | <u>363,949</u> |
| TOTAL | <u>1,209,540</u> | <u>1,632,456</u> | <u>\$2,841,996</u> |
| OVERLAY | | | <u>155,585</u> |
| TOTAL REQUIREMENTS | | | 9,588,931 |
| LESS OTHER CREDITS: | | | |
| Education Revenue | | \$ 240,000 | |
| Other Revenues | | <u>262,000</u> | |
| TOTAL OTHER CREDITS | | | <u>502,000</u> |
| TOTAL PROPERTY TAX RAISED | | | <u>\$9,086,931</u> |

COUNTY INFORMATION

Aroostook
P.O. Box 846
Caribou, ME 04736
Telephone: (207) 493-3318

Commissioners - John D. McElwee, Esq., Chairman
- Paul Adams
- Norman L. Fournier
Administrator - Roland Martin
Treasurer - James McBreairty

Franklin
Main Street
Farmington, ME 04938
Telephone: (207) 778-6614

Commissioners - Stephen Bean, Chairman
- Gary T. McGrane
- Stanton Yeaton
County Clerk - Marie Andrews
Treasurer - William Woodside

Hancock
60 State Street
Ellsworth, ME 04605
Telephone: (207) 667-9542

Commissioners - Eugene L. Churchill, Chairman
- Walter Bunker
- John E. Jordan, Jr.
County Clerk - Eugenia Labelle
Treasurer - Earl Hanscom

Kennebec
95 State Street
Augusta, ME 04330
Telephone: (207) 622-0971

Commissioners - Nancy G. Rines, Chairperson
- George Jabar, II, Esq.
- Wes Kieltyka
County Clerk - Carole Obery
Treasurer - Dorothy Dodge

Oxford
26 Western Avenue
South Paris, ME 04281
Telephone: (207) 743-6359

Commissioners - Albert S. Carey, Chairman
- Reginald Guay
- Norman Ferguson, Jr.
County Clerk - Carole Mahoney
Treasurer - William Perkins

Penobscot
97 Hammond Street
Bangor, ME 04401
Telephone: (207) 942-8535

Commissioners - Richard D. Blanchard, Chairman
- Peter K. Baldacci
- Thomas Davis
County Clerk - Katherine Walker
Treasurer - Irene Burke

Piscataquis
Dover-Foxcroft, ME 04426
Telephone: (207) 564-2161

Commissioners - Eben DeWitt, Chairman
- Gordon Andrews
- Joseph Morin
County Clerk - Carolyn Doore
Treasurer - Phillip Warren

Somerset
Court Street
Skowhegan, ME 04976
Telephone: (207) 474-9861

Commissioners - Charles Carpenter, Chairman
- Joseph Bowman
- Gerald Strickland
County Clerk - Cynthia Pomerleau
Treasurer - Ruth Ann Poland

Washington
P.O. Box 297
Machias, ME 04654
Telephone: (207) 255-3127

Commissioners - Donald M. Grant, Chairman
- Thomas Brennan
- Robert J. Gillis, Jr.
County Clerk - Ilze Baldois
Treasurer - David H. Frank

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 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 June 30, 1989.

COUNTY OF AROOSTOOK
UNORGANIZED TERRITORY

BALANCE SHEET

June 30, 1989

ASSETS AND OTHER DEBITS

| | |
|----------------|------------------|
| Cash | \$203,151 |
| Due from State | <u>146,160</u> |
| | <u>\$349,311</u> |

LIABILITIES, FUND BALANCE, AND OTHER CREDITS

| | |
|---------------------------|------------------|
| Liabilities: | |
| Accounts Payable | \$ 32,337 |
| Due to County Aroostook | <u>146,160</u> |
| | <u>178,497</u> |
| FUND BALANCE - UNRESERVED | |
| Designated for | |
| Highways | 53,417 |
| Wastewater Treatment | 2,400 |
| Roads | 21,653 |
| Undesignated | <u>93,344</u> |
| | <u>170,814</u> |
| | <u>\$349,311</u> |

COUNTY OF ARROOSTOOK
UNORGANIZED TERRITORY
STATEMENT OF OPERATING REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

Year Ended June 30, 1989

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|--|--------------------|------------------|--|
| SOURCES OF FINANCIAL RESOURCES | | | |
| REVENUES | | | |
| Property Taxes - General | \$409,997 | \$409,997 | \$ |
| - County | <u>292,320</u> | <u>292,320</u> | |
| | 702,317 | 702,317 | |
| State Assistance | | | |
| Highway Block Grant | 72,500 | 76,390 | 3,890 |
| Other | | | |
| Excise | 40,000 | 78,824 | 38,824 |
| Snowmobile Fees | 5,800 | 6,403 | 603 |
| Investment Income | 7,500 | 11,599 | 4,099 |
| Miscellaneous | | <u>220</u> | <u>220</u> |
| TOTAL SOURCES OF FINANCIAL RESOURCES | <u>828,117</u> | <u>875,753</u> | <u>47,636</u> |
| USES OF FINANCIAL RESOURCES | | | |
| EXPENDITURES | | | |
| County Tax | 292,320 | 292,320 | |
| Roads and Bridges | 250,000 | 228,347 | 21,653 |
| Snow Removal | 123,765 | 121,699 | 2,066 |
| Landfill User Assessments | 59,160 | 70,591 | (11,431) |
| Fire Protection | 34,550 | 34,894 | (344) |
| Administration | 27,000 | 30,512 | (3,512) |
| Ambulance Service | 26,410 | 25,877 | 533 |
| Equipment | 19,500 | 22,010 | (2,510) |
| Wastewater | 16,000 | 13,600 | 2,400 |
| Recreation | 14,845 | 6,141 | 8,704 |
| Street Lights | 5,655 | 5,768 | (113) |
| Sinclair Community Building | 4,780 | 1,499 | 3,281 |
| Polling Places | 1,630 | 1,129 | 501 |
| Senior Citizens | 1,582 | 1,580 | 2 |
| Snowmobile Trails | 400 | 2,641 | (2,241) |
| Cemeteries | 375 | 771 | (396) |
| Caribou Library | <u>145</u> | <u>144</u> | <u>1</u> |
| TOTAL USES OF FINANCIAL RESOURCES | <u>878,117</u> | <u>859,523</u> | <u>18,594</u> |
| NET INCREASE (DECREASE) IN FUND BALANCE | (\$ 50,000) | 16,230 | <u>\$66,230</u> |
| FUND BALANCE - January 1, 1988 | | <u>154,584</u> | |
| FUND BALANCE - June 30, 1989 | | <u>\$170,814</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. The county maintains all fiscal records and subcontracts 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 1988/89 was in the amount of \$265,400. The funds are appropriated by the State Legislature through the Municipal Cost Component; the Department of Transportation by means of block grants for roads; vehicle/boat excise taxes collected and utilization of excess surplus.

COUNTY OF FRANKLIN
UNORGANIZED TERRITORY

BALANCE SHEET

Fiscal Year Ended June 30, 1989

ASSETS

| | |
|------------------------------------|------------------|
| Cash in Bank | \$133,300 |
| Accounts Receivable - Flood Damage | <u>13,929</u> |
| TOTAL | <u>\$147,229</u> |

LIABILITIES AND FUND BALANCE

| | |
|---------------------|------------------|
| Liabilities: | |
| Deferred Credit | \$ 8,141 |
| Due to General Fund | <u>817</u> |
| Total Liabilities | <u>8,958</u> |
| Fund Balance: | |
| Designated for - | |
| Capital | 25,545 |
| Contingent | 25,000 |
| Undesignated | <u>87,726</u> |
| Total Fund Balance | <u>138,271</u> |
| TOTAL | <u>\$147,229</u> |

COUNTY OF FRANKLIN
UNORGANIZED TERRITORY
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1989

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|----------------------|------------------|--|
| REVENUES: | | | |
| Taxation - | | | |
| Property | \$180,795 | \$180,795 | \$ |
| Excise | 15,000 | 26,815 | 11,815 |
| Intergovernmental Revenue - | | | |
| State of Maine: | | | |
| Highway Block Grant | 40,000 | 40,000 | - |
| Snowmobile | 250 | 318 | 68 |
| Federal: | | | |
| Appalachian Trail | | 2,621 | 2,621 |
| Miscellaneous - | | | |
| Investment Income | | 8,455 | 8,455 |
| Other | | <u>31</u> | <u>31</u> |
| TOTAL REVENUES | <u>236,045</u> | <u>259,035</u> | <u>22,990</u> |
| EXPENDITURES: | | | |
| Road/Bridges/Snow | 163,500 | 156,615 | 6,885 |
| Dumps | 31,300 | 21,500 | 9,800 |
| Fire Protection | 12,500 | 9,418 | 3,082 |
| Cemeteries | 450 | 432 | 18 |
| Ambulance | 5,500 | 5,500 | |
| Street Lights | 400 | 348 | 52 |
| Administration | 11,750 | 12,544 | (794) |
| Capital Reserve | <u>40,000</u> | <u>17,455</u> | <u>22,545</u> |
| TOTAL EXPENDITURES | <u>265,400</u> | <u>223,812</u> | <u>41,588</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (\$ <u>29,355</u>) | 35,223 | \$64,578 |
| FUND BALANCE - January 1, 1988 | | <u>103,048</u> | |
| FUND BALANCE - June 30, 1989 | | <u>\$138,271</u> | |

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 consist of Townships #7, 8, 9 and 10 with a 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 and issuing liquor license permits.

COUNTY OF HANCOCK
UNORGANIZED TERRITORY

BALANCE SHEET

GOVERNMENTAL FUND TYPE - GENERAL

Fiscal Year Ended June 30, 1989

ASSETS

| | |
|------|-------------------|
| Cash | \$ <u>218,316</u> |
|------|-------------------|

FUND EQUITY

Fund Balances -

Unreserved:

| | |
|---------------------------------|----------------|
| Designated for Capital Reserves | \$ 25,000 |
| Designated for contingency fund | 25,000 |
| Undesignated | <u>168,316</u> |

| | |
|-------|-------------------|
| TOTAL | \$ <u>218,316</u> |
|-------|-------------------|

COUNTY OF HANCOCK
UNORGANIZED TERRITORY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1989

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|----------------------|------------------|--|
| REVENUES: | | | |
| Intergovernmental Revenues - | | | |
| State of Maine: | | | |
| Excise Taxes | \$ 7,000 | \$ 7,089 | \$ 89 |
| Highway Block Grant | <u>10,710</u> | <u>13,066</u> | <u>2,356</u> |
| | <u>17,710</u> | <u>20,155</u> | <u>2,445</u> |
| Other Revenues - | | | |
| Interest Income | | 16,383 | 16,383 |
| Miscellaneous | <u>200</u> | <u>73</u> | (<u>127</u>) |
| | <u>200</u> | <u>16,456</u> | <u>16,256</u> |
| TOTAL | <u>17,910</u> | <u>36,611</u> | <u>18,701</u> |
| EXPENDITURES: | | | |
| Roads and Bridges | 38,000 | 19,232 | 18,768 |
| Snow Removal | 20,850 | 24,816 | (3,966) |
| Dumps | 13,000 | 4,327 | 8,673 |
| Administration | 6,633 | 6,633 | |
| Fire Protection | 22,500 | 1,696 | 20,804 |
| Miscellaneous | <u>800</u> | <u>3,431</u> | (<u>2,631</u>) |
| TOTAL | <u>101,783</u> | <u>60,135</u> | <u>41,648</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (<u>\$ 83,873</u>) | (23,524) | <u>\$60,349</u> |
| FUND BALANCE - July 1 | | <u>241,840</u> | |
| FUND BALANCE - June 30 | | <u>\$218,316</u> | |

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

Fiscal Year Ended June 30, 1989

ASSETS

| | |
|------|-----------------|
| Cash | <u>\$32,931</u> |
|------|-----------------|

LIABILITY AND FUND EQUITY

| | |
|------------------|--------|
| Liability: | |
| Accounts Payable | \$ 905 |

| | |
|--------------|---------------|
| Fund Equity: | |
| Undesignated | <u>32,026</u> |

| | |
|-------|-----------------|
| TOTAL | <u>\$32,931</u> |
|-------|-----------------|

COUNTY OF KENNEBEC
SPECIAL REVENUE - UNORGANIZED TERRITORY
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1989

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|----------------|-----------------|---|
| REVENUES: | | | |
| Intergovernmental - | | | |
| State of Maine: | | | |
| Excise | \$ | \$ 718 | \$ 718 |
| Highway | | 7,869 | 7,869 |
| Other Revenue - | | | |
| Investment Income | | <u>2,012</u> | <u>2,012</u> |
| TOTAL REVENUES | | <u>10,599</u> | <u>10,599</u> |
| EXPENDITURES: | | | |
| Roads - | | | |
| Snowplowing | 3,150 | 3,150 | |
| Landfill | 613 | 613 | |
| Fire Protection | <u>750</u> | <u>750</u> | |
| TOTAL EXPENDITURES | <u>4,513</u> | <u>4,513</u> | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$4,513</u> | <u>6,086</u> | <u>\$10,599</u> |
| FUND BALANCE - JULY 1, 1988 | | <u>25,940</u> | |
| FUND BALANCE - JUNE 30, 1989 | | <u>\$32,026</u> | |

COUNTY OF LINCOLN

UNORGANIZED TERRITORY ANNUAL REPORT

The Unorganized Territory in Lincoln County consists of one gore known as Hubbert's Gore. The only service provided in road maintenance.

COUNTY OF LINCOLN
UNORGANIZED TERRITORY
BALANCE SHEET

Fiscal Year Ended June 30, 1989

ASSETS

| | |
|------|-----------------|
| Cash | \$ <u>6,024</u> |
|------|-----------------|

FUND EQUITY

| | |
|----------------|-----------------|
| Unappropriated | \$ <u>6,024</u> |
|----------------|-----------------|

COUNTY OF LINCOLN
UNORGANIZED TERRITORY
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
Fiscal Year Ended June 30, 1989

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|------------------------------|---------------|----------------|--|
| REVENUES: | | | |
| D.O.T. Block Grants | \$ | \$1,135 | \$1,135 |
| Interest Income | _____ | <u>272</u> | <u>272</u> |
| TOTAL REVENUES | _____ | <u>1,407</u> | <u>1,407</u> |
| EXCESS OF REVENUES | \$ _____ | 1,407 | \$1,407 |
| FUND BALANCE - July 1, 1988 | | <u>4,617</u> | |
| FUND BALANCE - June 30, 1989 | | <u>\$6,024</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
UNORGANIZED TERRITORY

BALANCE SHEET

Fiscal Year Ended June 30, 1989

ASSETS

| | |
|------|-----------|
| Cash | \$268,470 |
|------|-----------|

LIABILITIES AND FUND EQUITY

Liabilities:

| | |
|-------------------|--------------|
| Accounts Payable | \$ 8,375 |
| Deferred Revenues | <u>3,205</u> |

| | |
|-------------------|---------------|
| Total Liabilities | <u>11,580</u> |
|-------------------|---------------|

Fund Equity:

Fund Balances -

Unreserved:

| | |
|---------------------------------|----------------|
| Designated for capital reserves | 111,155 |
| Undesignated | <u>145,735</u> |

| | |
|-------------------|----------------|
| Total Fund Equity | <u>256,890</u> |
|-------------------|----------------|

Commitments and Contingent Liabilities

| | |
|-------|------------------|
| TOTAL | <u>\$268,470</u> |
|-------|------------------|

COUNTY OF OXFORD

UNORGANIZED TERRITORY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN

FUND BALANCES - BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE TYPES

Fiscal Year Ended June 30, 1989

| | General Fund | | | Special Revenue Funds | | |
|------------------------------|----------------|----------------|--|-----------------------|--------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES: | | | | | | |
| Taxes - | | | | | | |
| Property | \$238,595 | \$238,595 | \$ | \$ | \$ | \$ |
| Excise | <u>20,000</u> | <u>29,575</u> | <u>9,575</u> | | | |
| | <u>258,595</u> | <u>268,170</u> | <u>9,575</u> | | | |
| Intergovernmental Revenues - | | | | | | |
| State of Maine: | | | | | | |
| Highway Block Grant | 96,150 | 96,150 | | | | |
| National Forest | | 10,069 | 10,069 | | | |
| Snowmobile | 150 | 150 | | | | |
| DOT Bonus Grant | | 21,153 | 21,153 | | | |
| Conservation | | <u>250</u> | <u>250</u> | | | |
| | <u>96,300</u> | <u>127,772</u> | <u>31,472</u> | | | |
| Other Revenues - | | | | | | |
| Interest - General | 2,000 | 9,402 | 7,402 | | | |
| - Special Reserve | | 7,621 | 7,621 | | | |
| Miscellaneous | | <u>1,893</u> | <u>1,893</u> | | | |
| | <u>2,000</u> | <u>18,916</u> | <u>16,916</u> | | | |
| TOTAL REVENUES | <u>356,895</u> | <u>414,858</u> | <u>57,963</u> | | | |
| EXPENDITURES: | | | | | | |
| Roads and Bridges | 80,000 | 104,630 | (24,630) | | | |
| Snow Removal | 100,000 | 81,397 | 18,603 | | | |
| Dumps | 10,000 | 28,633 | (18,633) | | | |
| Administration | 11,500 | 11,025 | 475 | | | |
| Ambulance Service | 2,750 | 3,426 | (676) | | | |
| Fire Protection | 6,000 | 8,830 | (2,830) | | | |
| Land Rental | 1,500 | 1,500 | | | | |
| Road Construction | 175,000 | 293,993 | (118,993) | | | |
| Polling Places | 500 | 539 | (39) | | | |
| Insurance | | 180 | (180) | | | |
| Lights | | 87 | (87) | | | |
| Animal Control | 500 | | 500 | | | |
| Cemeteries | 250 | | 250 | | | |
| Contingencies | 15,000 | | 15,000 | | | |
| Miscellaneous | | <u>73</u> | (73) | | | |

| | General Fund | | | Special Revenue Funds | | |
|--|--------------|------------|--|-----------------------|-----------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| TOTAL EXPENDITURES | \$403,000 | \$534,313 | (\$131,313) | \$ | \$ | \$ |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (\$ 46,105) | (119,455) | (\$ 73,350) | \$ - | | \$ - |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Operating Transfers In | | 12,169 | | | | |
| Operating Transfers Out | | | | | (12,169) | |
| TOTAL OTHER FINANCING SOURCES (USES) | | 12,169 | | | (12,169) | |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | | (107,286) | | | (12,169) | |
| FUND BALANCES - July 1 | | 364,176 | | | 12,169 | |
| FUND BALANCES - June 30 | | \$256,890 | | | \$ - | |

COUNTY OF OXFORD
CAPITAL RESERVE ACCOUNT - UNORGANIZED TERRITORY
STATEMENT OF OPERATIONS
Fiscal Year Ended June 30, 1989

| | |
|-------------------------|------------------|
| BALANCE - July 1, 1988 | <u>\$222,528</u> |
| ADDITIONS: | |
| Appropriation | 175,000 |
| Interest Income | <u>7,621</u> |
| TOTAL ADDITIONS | <u>182,621</u> |
| DEDUCTIONS: | |
| Albany Road Repair | <u>293,993</u> |
| TOTAL DEDUCTIONS | <u>293,993</u> |
| BALANCE - June 30, 1988 | <u>\$111,156</u> |

COUNTY OF PENOBSCOT

UNORGANIZED TERRITORY ANNUAL REPORT

The Penobscot County Commissioners are the local governing board for the 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 Purchase 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 roads at an annual budget of \$275,000, \$185,000 for winter and \$90,000 for summer maintenance. The overall condition of the road system is 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.

Solid waste disposal is becoming more of an expense every year. As revenues decrease and regulations become more strict, municipalities are looking to the unorganized townships for assistance in solid waste disposal rising costs.

Excluding education, welfare and forest fighting, Penobscot County provides the services that are available at the municipal level.

COUNTY OF PENOBSCOT
UNORGANIZED TERRITORY

BALANCE SHEET

June 30, 1989

(With Comparative Figures at June 30, 1988)

| | <u>1989</u> | <u>1988</u> |
|--|------------------|------------------|
| <u>ASSETS</u> | | |
| Cash | \$248,884 | \$321,730 |
| TOTAL ASSETS | <u>\$248,884</u> | <u>\$321,730</u> |
| <u>LIABILITIES AND FUND BALANCES</u> | | |
| Liabilities: | | |
| Accounts payable | \$ 931 | \$ 1,116 |
| Fund Balances: | | |
| Reserved for Contingency | 25,000 | 25,000 |
| Reserved for Capital | 3,665 | 665 |
| Unreserved, undesignated | <u>219,288</u> | <u>294,949</u> |
| Total Fund Balances | <u>247,953</u> | <u>320,614</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$248,884</u> | <u>\$321,730</u> |

COUNTY OF PENOBSCOT
UNORGANIZED TERRITORY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 1989

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|----------------------|-------------------|---|
| REVENUES: | | | |
| Taxes - Assessment | \$ 62,635 | \$ 62,635 | \$ |
| Excise Taxes | 60,000 | 72,946 | 12,946 |
| Local Road Assistance | 68,000 | 83,092 | 15,092 |
| Snowmobile Income | 400 | 504 | 104 |
| Interest on Investments | 5,000 | 16,186 | 11,186 |
| Other | <u> </u> | <u>7,038</u> | <u>7,038</u> |
| TOTAL REVENUES | <u>196,035</u> | <u>242,401</u> | <u>46,366</u> |
| EXPENDITURES: | | | |
| Roads and Bridges/snow removal | 275,000 | 280,365 | (5,365) |
| Dumps | 6,000 | 4,206 | 1,794 |
| Fire Protection | 10,000 | 12,436 | (2,436) |
| Cemeteries | 3,400 | 835 | 2,565 |
| Ambulance Services | 2,500 | 1,680 | 820 |
| Polling Places | 1,000 | <u> </u> | 1,000 |
| Administration | 15,045 | 15,540 | (495) |
| Capital | <u>3,000</u> | <u> </u> | <u>3,000</u> |
| TOTAL EXPENDITURES | <u>315,945</u> | <u>315,062</u> | <u>883</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (<u>\$119,910</u>) | (72,661) | <u>\$47,249</u> |
| FUND BALANCE - July 1, 1988 | | <u>320,614</u> | |
| FUND BALANCE - June 30, 1989 | | <u>\$247,953</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, T1, R9; Seboeis Lake, T4 R9; Ebeeme, T5, R9; Katahdin Iron Works, T6, R9; Williamsburg, T6, R8; Orneville, T1, R6; Barnard, T6, R8; Blanchard, Ellitttsville, Harford's Point, Little Squaw, T3, R5; Big Squaw, T2, R6; Lily Bay, TA, R14; Frenchtown TA, R13; and Chesuncook T5, R13 in Piscataquis County.

The population census in the unorganized townships of people claiming residency in the named townships is approximately 445. This census figure was taken from the 1986-87 Maine Register.

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
UNORGANIZED TERRITORY
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1989

| | Governmental <u>Fund Type</u> <u>General</u> | Fiduciary <u>Fund Type</u> <u>Trust</u> | <u>Total</u> (Memorandum Only) |
|-----------------------------------|--|---|--------------------------------------|
| <u>ASSETS</u> | | | |
| Cash | \$ <u>301,177</u> | \$ <u>10,334</u> | \$ <u>311,511</u> |
| TOTAL ASSETS | \$ <u>301,177</u> | \$ <u>10,334</u> | \$ <u>311,511</u> |
| <u>LIABILITIES</u> | | | |
| Accounts Payable | \$ <u>7,900</u> | \$ _____ | \$ <u>7,900</u> |
| <u>FUND EQUITY</u> | | | |
| Reserved for Endowments | | 6,347 | 6,347 |
| Unreserved | | | |
| Designated for Capital Projects | 112,238 | | 112,238 |
| Designated for Contingency | 25,000 | | 25,000 |
| Undesignated | <u>156,039</u> | <u>3,987</u> | <u>160,026</u> |
| Total Fund Equity | <u>293,277</u> | <u>10,334</u> | <u>303,611</u> |
| TOTAL LIABILITIES AND FUND EQUITY | \$ <u>301,177</u> | \$ <u>10,334</u> | \$ <u>311,511</u> |

COUNTY OF PISCATAQUIS
UNORGANIZED TERRITORY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
Year Ended June 30, 1989

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|---|--------------------|------------------|--|
| REVENUES: | | | |
| Taxes Assessed | \$252,050 | \$252,050 | \$ |
| Excise Taxes | 50,000 | 75,262 | 25,262 |
| Intergovernmental Revenues | 107,800 | 94,214 | (13,586) |
| Interest Income | 7,000 | 18,800 | 11,800 |
| Miscellaneous Revenues | <u>1,000</u> | <u>6,131</u> | <u>5,131</u> |
| TOTAL REVENUES | <u>417,850</u> | <u>446,457</u> | <u>28,607</u> |
| EXPENDITURES: | | | |
| Administration | 24,150 | 24,150 | |
| Fire | 25,600 | 17,117 | 8,483 |
| Highways and Bridges | 374,500 | 329,290 | 45,210 |
| Dump | 62,999 | 63,330 | (331) |
| Ambulance | 7,050 | 5,400 | 1,650 |
| Cemeteries | 5,600 | 3,608 | 1,992 |
| Capital Outlays | <u>15,500</u> | <u>10,272</u> | <u>5,228</u> |
| TOTAL EXPENDITURES | <u>515,399</u> | <u>453,167</u> | <u>62,232</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (97,549) | (6,710) | 90,839 |
| OTHER FINANCING SOURCES | | | |
| Operating Transfers In | <u>8,249</u> | <u>-</u> | (8,249) |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES | <u>(\$ 89,300)</u> | <u>(6,710)</u> | <u>\$82,590</u> |
| FUND BALANCES - BEGINNING | | <u>299,987</u> | |
| FUND BALANCES - ENDING | | <u>\$293,277</u> | |

COUNTY OF SOMERSET

UNORGANIZED TERRITORY ANNUAL REPORT

Enclosed is a copy of the Treasurer's Report on the "Road Repair Accounts" for 1988/89. It seems to show fairly well what services are rendered in the unorganized townships. As far as population is concerned, the 1980 Census Report is as follows:

| | |
|----------------------------------|-----|
| Central Somerset (unorganized) | 278 |
| Northern Somerset (unorganized) | 301 |
| Northwest Somerset (unorganized) | 15 |
| Seboomook Lake | 37 |

The County Commissioners act as town officials for all of the unorganized townships; performing such duties as managing a solid waster facility, contracting for snow removal on approximately 55 miles of roads, as well as overseeing repairs; hiring people to care for cemeteries (5) in various townships and contracting for ambulance and dump services.

COUNTY OF SOMERSET
UNORGANIZED TERRITORY
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
Fiscal Year Ended June 30, 1989

| | <u>Governmental Fund Type General</u> | <u>Account Group General Fixed Assets</u> |
|------------------------------------|---|---|
| <u>ASSETS</u> | | |
| Cash | \$355,569 | \$ |
| Land and Buildings | | 108,502 |
| Fire Equipment | | 1,551 |
| Building Equipment | <u> </u> | <u>3,219</u> |
| TOTAL | <u>\$355,569</u> | <u>\$113,272</u> |
| <u>LIABILITIES AND FUND EQUITY</u> | | |
| Fund Equity: | | |
| Investment in General Fixed Assets | \$ | \$113,272 |
| Fund Balances - | | |
| Unreserved: | | |
| Designated for Capital Reserves | 194,826 | |
| Designated for Fire Protection | | |
| Capital Outlay | 2,199 | |
| Designated for Contingency | 25,000 | |
| Undesignated | <u>133,544</u> | <u> </u> |
| Total Fund Equity | <u>355,569</u> | <u>113,272</u> |
| TOTAL | <u>\$355,569</u> | <u>\$113,272</u> |

COUNTY OF SOMERSET
UNORGANIZED TERRITORY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND TYPE
Fiscal Year Ended June 30, 1989

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---------------------------------|----------------|------------------|--|
| REVENUES: | | | |
| Taxes - | | | |
| General Property | \$272,254 | \$272,254 | |
| Excise Taxes | <u>49,700</u> | <u>66,008</u> | <u>16,308</u> |
| | <u>321,954</u> | <u>338,262</u> | <u>16,308</u> |
| Intergovernmental Revenues - | | | |
| State of Maine: | | | |
| Highway Block Grants | 53,386 | 65,131 | 11,745 |
| Snowmobile Registrations | 4,750 | 5,446 | 696 |
| White Water Rafting | | 10,281 | 10,281 |
| Aircraft Registrations | | <u>10</u> | <u>10</u> |
| | <u>58,136</u> | <u>80,868</u> | <u>22,732</u> |
| Charges for Services - | | | |
| Snow Removal | <u>4,000</u> | <u>4,560</u> | <u>560</u> |
| Interest Income | | <u>18,385</u> | <u>18,385</u> |
| Miscellaneous Revenues | <u>6,700</u> | <u>4,303</u> | (2,397) |
| TOTAL REVENUES | <u>390,790</u> | <u>446,378</u> | <u>55,588</u> |
| EXPENDITURES: | | | |
| Roads and Bridges | 243,000 | 223,696 | 19,304 |
| Snow Removal | 122,300 | 118,849 | 3,451 |
| Dumps | 73,600 | 29,697 | 43,903 |
| Fire Protection | 8,700 | 10,400 | (1,700) |
| Cemeteries | 1,150 | 1,544 | (394) |
| Ambulance | 3,500 | 1,955 | 1,545 |
| Street Lights | 2,750 | 2,311 | 439 |
| Snowmobile Trails | 10,000 | 9,569 | 431 |
| Polling | 500 | 536 | (36) |
| Moosehead Lake Association | 8,390 | 8,397 | (7) |
| Community Building - Rockwood | 7,500 | 9,141 | (1,641) |
| Administration | 20,000 | 19,467 | 533 |
| White Water Rafting | | 8,280 | (8,280) |
| Fire Protection - Rockwood | 4,400 | 2,201 | 2,199 |
| Contingent | <u>25,000</u> | <u>3,000</u> | <u>22,000</u> |
| TOTAL EXPENDITURES | <u>530,790</u> | <u>449,043</u> | <u>81,747</u> |
| EXCESS OF REVENUES OVER (UNDER) | | | |
| EXPENDITURES | (\$140,000) | (2,665) | \$137,335 |
| FUND BALANCE - July 1 | | <u>358,234</u> | |
| FUND BALANCE - June 30 | | <u>\$355,569</u> | |

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 June 30, 1989.

COUNTY OF WASHINGTON

UNORGANIZED TERRITORY

BALANCE SHEET

GOVERNMENTAL FUND TYPE - GENERAL

Fiscal Year Ended June 30, 1989

ASSETS

| | |
|----------------------|------------------|
| Cash | 370,294 |
| Accounts Receivable | 14,165 |
| Prepaid Expenditures | <u>12,525</u> |
| TOTAL | <u>\$396,984</u> |

LIABILITIES AND FUND EQUITY

| | |
|---------------------------------|------------------|
| Liabilities: | |
| Accounts Payable | \$ 75,233 |
| Due to Other Governments | <u>8,094</u> |
| Total Liabilities | <u>83,327</u> |
| Fund Equity: | |
| Fund Balances - | |
| Unreserved: | |
| Designated for Capital Reserves | 214,130 |
| Undesignated | <u>99,527</u> |
| Total Fund Equity | <u>313,657</u> |
| Commitments | |
| TOTAL | <u>\$396,984</u> |

COUNTY OF WASHINGTON
UNORGANIZED TERRITORY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND TYPE
For the Fiscal Year Ended June 30, 1989

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|--|----------------|------------------|--|
| REVENUES: | | | |
| Taxes - | | | |
| General Property | \$216,130 | \$216,130 | \$ |
| Excise Taxes | <u>50,000</u> | <u>72,219</u> | <u>22,219</u> |
| | <u>266,130</u> | <u>288,349</u> | <u>22,219</u> |
| Intergovernmental Revenues - | | | |
| Federal: | | | |
| Moosehorne Wildlife Refuge | 10,150 | 11,209 | 1,059 |
| State of Maine: | | | |
| Highway Block Grant | 120,000 | 155,093 | 35,093 |
| Snowmobile Registration | 300 | | (300) |
| Communities Grant - Septic Tank Contracts | | 25,695 | 25,695 |
| Deorganization of Townships | | <u>13,630</u> | <u>13,630</u> |
| | <u>130,450</u> | <u>205,627</u> | <u>75,177</u> |
| Licenses and Permits | 800 | <u>122</u> | (678) |
| Interest Income | | <u>23,980</u> | <u>23,980</u> |
| Miscellaneous Revenues | | <u>3,628</u> | <u>3,628</u> |
| TOTAL REVENUES | <u>397,380</u> | <u>521,706</u> | <u>124,326</u> |
| EXPENDITURES: | | | |
| Roads and Bridges | 192,000 | 176,714 | 15,286 |
| Snow Removal | 158,750 | 154,093 | 4,657 |
| Public Services | 90,730 | 89,311 | 1,419 |
| Clam Warden | 17,400 | 18,332 | (932) |
| Reserves | 25,000 | 24,721 | 279 |
| Capital Outlay | 500 | 791 | (291) |
| Administration | 13,000 | 11,345 | 1,655 |
| Contingent | | <u>10,000</u> | <u>(10,000)</u> |
| TOTAL EXPENDITURES | <u>497,380</u> | <u>485,307</u> | <u>12,073</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (\$100,000) | <u>36,399</u> | <u>\$136,399</u> |
| FUND BALANCE - July 1, 1988 | | 269,279 | |
| PRIOR PERIOD ADJUSTMENT | | <u>7,979</u> | |
| FUND BALANCE (RESTATEd) - July 1, 1988 | | <u>277,258</u> | |
| FUND BALANCE - June 30, 1988 | | <u>\$313,657</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 that tax commitment; thereby, reducing you 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:

| <u>COUNTY</u> | <u>AMOUNT</u> |
|---------------|------------------|
| Aroostook | \$ 78,673 |
| Franklin | 26,816 |
| Hancock | 7,094 |
| Kennebec | 718 |
| Knox | - |
| Lincoln | - |
| Oxford | 29,575 |
| Penobscot | 72,946 |
| Piscataquis | 75,162 |
| Somerset | 66,008 |
| Waldo | - |
| Washington | <u>72,217</u> |
| TOTAL | <u>\$429,209</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 excise 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

Mr. Bernard Nadeau
New Canada Excise Tax Collector
RFD #2, Box 654
Fort Kent, Maine 04743
Phone: 834-3079

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

Alain Ouellette
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. Marjorie Strainge
Stockholm Tax Collector
Stockholm, Maine 04783
Phone: 896-5659

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

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

Frances M. Hutchinson
Linneus Town Manager
Route 2
Houlton, Maine 04730
Phone: 532-3422

TOWNSHIPS

T17 R5 WELS
(Guerette)

T17 R3 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)
Benedicta

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

Kathy Fearon
Eustis Tax Collector
Stratton, Maine 04982
Phone: 246-4401

Juanita Dyer
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
Kibby 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

Earl Hanscom
County Treasurer
60 State Street
Ellsworth, Maine 04605
Phone: 667-8272

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

TOWNSHIPS

Township No. 7

Township No. 34

Township No. 8

Township No. 3 (also
collects for Penobscot
County)

KENNEBEC COUNTY

COLLECTOR

Susan Shaw
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

Betty Benner
Woodstock Tax Collector
Town Office
Bryant Pond, Maine 04219
Phone: 665-2668

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

Constance Murray
Old Town Tax Collector
Municipal Building
Old Town, Maine 04468
Phone: 827-5985

Amber Jipson
Burlington Tax Collector
RR #2, Box 1800
Lincoln, Maine 04457
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

Denise Worster
Kingman, Maine 04451
Phone: 765-3343

Theresa Whitmen
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

Joyce McNinch
Box 209
Greenville Jct., Maine 04442
Phone: 695-3723

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
RR #1, P.O. Box 70
Abbot, Maine 04406
Phone: 997-3240

TOWNSHIPS

Millinocket Lake
T1 R9

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

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

TOWNSHIPS

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

Julie Rankin
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

Lexington

Long Pond
Parlin Pond
Holeb
Hobbstown

Concord

Rockwood

Indian Stream TWP
Moxie Gore

WASHINGTON COUNTY

COLLECTORS

TOWNSHIPS

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

Kossuth

Vonalee (Dixie) Sylvia
Asst. Tax Collector
Danforth, Maine 04424
Phone: 448-2321

Brookton
Forest City

Marylyn Curtis
Lubec Town Office
40 School Street
Lubec, Maine 04651
Phone: 733-2202

Trescott

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

Lambert Lake

Rena Kneeland
Box 275
Princeton, Maine 04668
Phone: 796-2852

Township 21

Michele Bagley
Grand Lake Stream, Maine 04637
Phone: 796-5045

T5 ND
T6 ND

Roberta Seeley
RR #1, Box 53
Dennysville, Maine 04628
Phone: 726-4674

Edumnds

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

T31 MD
T30 MD
T26 ED

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

Township 14
T18 ED
T19 ED
Marion

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

Township 29

UNORGANIZED TERRITORY

1989-90 APPROVED BUDGET

The Governor signed into law under Chapter 10 Public Law June 20, 1989, the municipal cost component for services to be rendered in fiscal year 1989-90 totaling \$9,218,367, along with the County tax assessments totaling \$1,382,377 establishes the total requirements of \$10,600,744. The breakdown is as follows:

State Requirements for Services:

| | |
|---------------------------------------|--------------|
| Education - Operations | \$6,544,226 |
| Property Tax Assessments | 445,550 |
| Human Services - General Assistance | 222,000 |
| Conservation - Forest Fire Protection | 119,123 |
| Audit - Fiscal Administrator | 83,483 |
| - Audit | <u>3,000</u> |

Total State Services

\$7,417,382

County Requirements for Services:

| | |
|-------------|----------------|
| Aroostook | 446,682 |
| Franklin | 194,590 |
| Oxford | 202,124 |
| Penobscot | 112,549 |
| Piscataquis | 258,719 |
| Somerset | 289,209 |
| Washington | <u>297,112</u> |

Total County Services

1,800,985

County Taxes:

| | |
|-------------|----------------|
| Aroostook | 332,453 |
| Franklin | 69,963 |
| Hancock | 24,648 |
| Kennebec | 1,544 |
| Knox | 7,460 |
| Lincoln | 3,392 |
| Oxford | 43,788 |
| Penobscot | 122,877 |
| Piscataquis | 413,103 |
| Somerset | 211,508 |
| Waldo | 401 |
| Washington | <u>151,240</u> |

Total County Taxes

1,382,377

Total Requirements

\$10,600,744

COMPUTATION OF ASSESSMENT

| | | |
|--------------------|---------------|-----------------------|
| Tax Commitment | \$10,070,563 | |
| Revenues: | | |
| Educational | 425,000 | |
| Special - Title 36 | 150,000 | |
| - Section 1602 | 100,000 | |
| Miscellaneous | <u>10,000</u> | |
| | | \$10,755,563 |
| Total Requirements | | (<u>10,600,744</u>) |
| Overlay | | (\$ <u>154,819</u>) |

UNORGANIZED TERRITORY

FIVE YEAR COMPARATIVE CHART

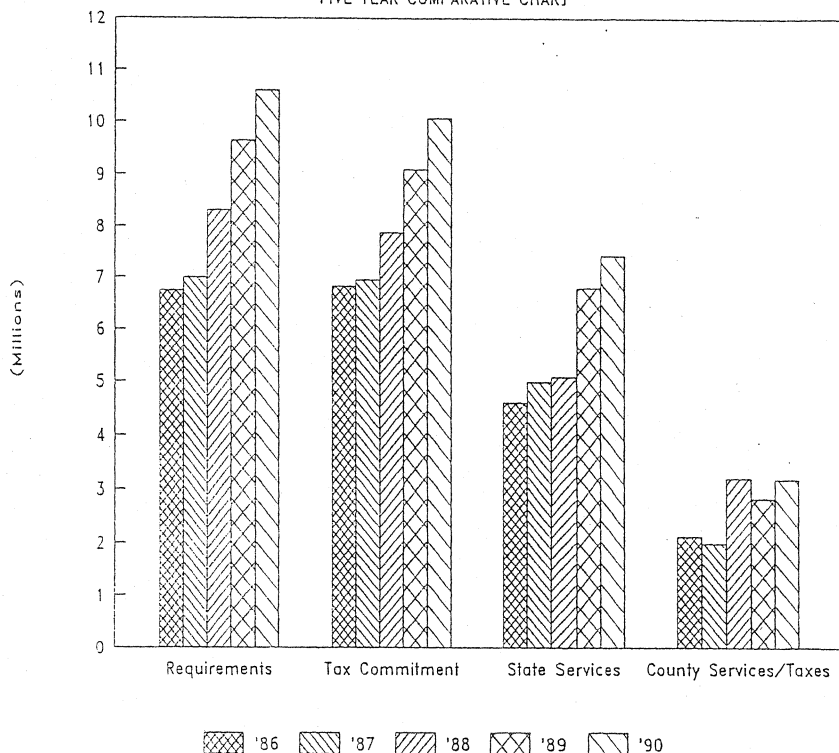


CHART EXPLANATION

- Requirements** Refers to the revenue needed to provide State and County services; also includes the overlay raised.
- Tax Commitment** Refers to the total taxes raised. Differences between requirements and tax commitment reflects other revenues used to decrease taxes: 1986 none, 1987 - \$100,000, 1988 - \$570,889, 1989 - \$708,000 and 1990 - \$685,000.
- State Services** Refers to total State services provided in Unorganized Territory.
- County Services** Refers to total County services and taxes for the Unorganized Territory. The 1988 year reflects a larger figure due to an eighteen month budget mandated by statute.



COMPILATION REPORT

UNORGANIZED TERRITORY TAX DISTRICT

FISCAL YEAR ENDED

JUNE 30, 1989





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

Area Code 207
Tel. 289-2201

RODNEY L. SCRIBNER, CPA
STATE AUDITOR

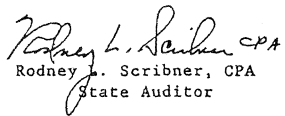
To the President of the Senate and the
Speaker of the House of Representatives

We have compiled the accompanying balance sheet of the Unorganized Territory Tax District as of June 30, 1989, and the related statements of revenues, expenditures and changes in fund balance for the fiscal year then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

As described in Note 1, the financial statements of the Unorganized Territory Tax District are intended to present the financial position and results of operations and changes in fund balance of only that portion of the funds of the State of Maine that is attributable to the transactions of the Unorganized Territory Tax District.

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 form of assurance on them.

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

CPA
Rodney L. Scribner, CPA
State Auditor

December 3, 1990

UNORGANIZED TERRITORY TAX DISTRICT
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended June 30, 1989

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| Notes to Financial Statements | |

Exhibit 1

UNORGANIZED TERRITORY TAX DISTRICT
BALANCE SHEET - GOVERNMENTAL FUND TYPE
SPECIAL REVENUE
June 30, 1989

Governmental
Fund Type
Special
Revenue

ASSETS

| | |
|--|--------------------|
| Equity in treasurer's cash pool (Note 2) | \$2,480,185 |
| Total Assets | <u>\$2,480,185</u> |

LIABILITIES AND FUND EQUITY

Liabilities:

| | |
|-----------------------------|--------------|
| Due to state's general fund | \$ 61,232 |
| Due to counties | 150,067 |
| Deferred revenues (Note 6) | 255,849 |
| Accounts payable | <u>1,800</u> |

| | |
|-------------------|----------------|
| Total Liabilities | <u>468,948</u> |
|-------------------|----------------|

Fund Equity:

| | |
|---|------------------|
| Fund balance - | |
| Reserved for - | |
| Tax loss (Note 7) | 55,751 |
| Subsequent year's expenditures (Note 7) | 200,000 |
| Education (Note 7) | 742,379 |
| Undesignated (Note 5) | <u>1,013,107</u> |

| | |
|-------------------|------------------|
| Total Fund Equity | <u>2,011,237</u> |
|-------------------|------------------|

| | |
|-----------------------------------|--------------------|
| Total Liabilities and Fund Equity | <u>\$2,480,185</u> |
|-----------------------------------|--------------------|

See accompanying notes and accountant's report.

Exhibit 2

UNORGANIZED TERRITORY TAX DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - GOVERNMENTAL FUND TYPE - SPECIAL REVENUE

For the Fiscal Year Ended June 30, 1989

| | Governmental <u>Fund Type</u> <u>Special</u> <u>Revenue</u> |
|--------------------------------------|--|
| Revenues: | |
| Taxes | \$ 9,412,539 |
| Intergovernmental | 1,383,448 |
| Interest | 376 |
| Other | <u>19,132</u> |
| Total Revenues | <u>10,815,495</u> |
| Expenditures: | |
| Education | 5,639,700 |
| County - services | 1,632,456 |
| - taxes | 1,209,540 |
| Conservation - forest fire | 148,463 |
| Taxation - administration | 384,808 |
| Human Services - general assistance | 176,733 |
| Fiscal administration | 63,045 |
| Audit | 1,800 |
| Abateements | 60,736 |
| Capital outlay | 14,338 |
| Grants | 180,611 |
| Other | <u>5,329</u> |
| Total Expenditures | <u>9,517,559</u> |
| Excess of Revenues Over Expenditures | 1,297,936 |
| Fund Equity - July 1 | <u>713,301</u> |
| Fund Equity - June 30 | <u>\$ 2,011,237</u> |

See accompanying notes and accountant's report.

UNORGANIZED TERRITORY TAX DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPE - SPECIAL REVENUE

For the Fiscal Year Ended June 30, 1989

| | Governmental Fund Type | | |
|--|------------------------|--------------------|----------------------------|
| | Special Revenue | | Variance |
| | Budget | Actual | Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes | \$8,931,346 | \$ 9,412,539 | \$ 481,193 |
| Intergovernmental | 502,000 | 1,383,448 | 881,448 |
| Interest | | 376 | 376 |
| Other | | 19,132 | 19,132 |
| Total Revenues | <u>9,433,346</u> | <u>10,815,495</u> | <u>1,382,149</u> |
| Expenditures: | | | |
| Education | \$5,823,030 | \$5,639,700 | 183,330 |
| County - services | 1,632,456 | 1,632,456 | |
| - taxes | 1,209,540 | 1,209,540 | |
| Conservation - forest fire | 86,000 | 148,463 | (62,463) |
| Taxation - administration | 384,905 | 384,905 | 97 |
| Human Services - general assistance | 225,070 | 176,733 | 48,337 |
| Fiscal administration | 69,345 | 63,045 | 6,300 |
| Audit | 3,000 | 1,800 | 1,200 |
| Abateements | | 60,736 | (60,736) |
| Capital outlay | | 14,338 | (14,338) |
| Grants | | 180,611 | (180,611) |
| Other | <u>206,000</u> | <u>5,329</u> | <u>200,671</u> |
| Total Expenditures | <u>9,639,346</u> | <u>9,517,559</u> | <u>121,787</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(\$ 206,000)</u> | <u>1,297,936</u> | <u>\$ 1,503,936</u> |
| Fund Equity - July 1 | | 713,301 | |
| Fund Equity - June 30 | | <u>\$2,011,237</u> | |

See accompanying notes and accountant's report.

UNORGANIZED TERRITORY TAX DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 1989

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 financial records of the Unorganized Territory Tax District are recorded primarily in the accounts of the State of Maine. Therefore, the financial information contained in this report represents parts of several funds of the State of Maine. As a result, financial disclosures for cash and investments, as required by generally accepted accounting principles, cannot be readily obtained and therefore are not presented in this report.

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 funds, each of which is considered a separate accounting entity. Each fund comprises the assets, liabilities, revenues and expenditures as appropriate. The fund in the financial statements is as follows:

Governmental Funds

Special Revenue Fund - Special revenue funds are used to account for revenues derived from specific taxes or other earmarked revenue sources, including federal grants for specific purposes.

B. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental fund. 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 request 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. Equity in Treasurer's Cash Pool

The Treasurer of the State of Maine maintains all of the cash assets of the Unorganized Territory Tax District.

3. Investments

All of the investment assets of the Unorganized Territory Tax District are maintained by the Treasurer of the State of Maine. The classification of the Unorganized Territory Tax District's investments could not be determined; thus, we were unable to provide a risk assessment of these assets.

4. Property Tax

The district's real and personal property taxes for the 1988/89 fiscal year were levied July 15, 1988 on the assessed value listed as of April 1, 1988. Interest accrues beginning October 1, 1988.

5. Deferred Revenues

Deferred revenues represent items received during the current period that are to be used as revenue in the subsequent year. These accounts were as follows at June 30, 1989:

| | |
|-----------------------|------------------|
| State Revenue Sharing | \$126,916 |
| Education Trust | 116,016 |
| Education Tuition | <u>12,917</u> |
| Total | <u>\$255,849</u> |

6. Economic Dependency

For the fiscal year ended June 30, 1989, tax revenues from various paper industry holdings in the Unorganized Territory Tax District accounted for approximately 75% of these revenues.

7. Subsequent Event

The Legislature enacted new legislation to Title 36, MRSA, Section 1602, Sub. 4, Par. B-1 to read:

"B-1 - Beginning in fiscal year 1990-91, the district-wide mill rate may include a state cost allocation charge, not to exceed 15% of the total state agency reimbursements for direct services rendered. Funds from this charge must be used to reimburse the General Fund for general department-wide functions such as accounting, personnel administration and supervision."

In the fiscal year 1990-91, a total of \$1,005,160 (13%) has been added to the municipal cost component.