

7-30-1990

Annual Report Unorganized Territories Fiscal Year Ended June 30, 1990

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**STATE OF MAINE
ANNUAL REPORT
UNORGANIZED TERRITORIES
FISCAL YEAR ENDED
JUNE 30, 1990**

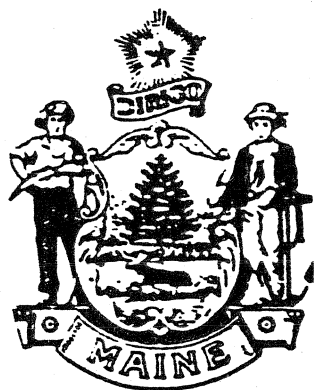


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Dear Citizen/Taxpayer of The Unorganized Territory:

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.

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

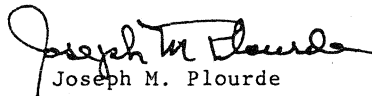
In the current year, the legislators authorized the annexation of a section from Township TA R7 WELS and Cove Point Township to East Millinocket and Greenville respectively.

Under the Chapters 115 and 119 Private and Special Laws, the legislature allowed Plantation E in Aroostook County and Prentiss Plantation in Penobscot County to be deorganized as plantations and annex to The Unorganized Territory.

Under Chapter 373 Public Law dated June 20, 1989, the law changed Title 36 Section 1606 MSRS of 1964 to pay The Unorganized Territory county taxes in an annual installment on or before October 15th following the date of assessment.

The new school at Rockwood in Somerset County has been funded and as of this writing operating successfully.

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, 1990

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
Larry Record, 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 67 fires occurred in The Unorganized Territory of which all 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, 1990

<u>COUNTY</u>	<u>LANDOWNERS</u>	<u>TOWNSHIP</u>	<u>FIRE CODE</u>	<u>AMOUNT</u>
Aroostook	Great Northern	T9R4	31068	\$ 70.00
	International	T11R10	31073	1,903.58
	Dunn Timberlands	T13R10	31074	400.98
	Great Northern	T8R5	31079	170.00
	Fraser	T9R3	31082	29,980.48
	P. Lizzotte	Connor	31084	1,178.32
	Seven Islands	T9R5	31087	135.00
	International Paper	T11R11	33002	206.80
	International Paper	T11R11	33003	1,703.95
	Irving	T14R14	33005	88.83
	Seven Islands	T19R11	34007	5,487.84
	Irving	T17R13	34008	3,683.70
	Irving	T17R13	34009	2,591.32
	Irving	T15R10	34011	83.50
	Irving	T17R13	34012	439.65
				<u>48,123.95</u>
Franklin	Daniel Arms	Salem	22034	10,992.62
	Sugarloaf	Mt. Abraham	22039	657.90
	Boise Cascade	T2R2	22040	150.00
				<u>11,800.52</u>
Hancock	Champion	T28MD	11032	26.40
	Champion	T22MD	11036	1,635.25
	Champion	T22MD	11047	91.90
	Champion/Prentiss	T10SD	13010	12,262.01
				<u>14,015.56</u>
Oxford	National Park	Grafton	22013	18.75
	Boise Cascade	Parkertown	22035	690.31
				<u>709.06</u>
Penobscot	Huber Company	T1R7	12028	374.22
	Penobscot Indians	T6R8	32026	181.03
				<u>555.25</u>

<u>COUNTY</u>	<u>LANDOWNERS</u>	<u>TOWNSHIP</u>	<u>FIRE CODE</u>	<u>AMOUNT</u>
Piscataquis	Prentiss	T8R10	12024	\$ 955.65
	Cassidy	TAR10	12025	189.30
	Cassidy	T1R10	12029	30.30
	Scott	T1R13	21008	16.95
	Great Northern	T3R11	21009	795.73
	Great Northern	TR14	21010	89.26
	Great Northern	T4R12	21011	5,330.36
	Great Northern	T4R15	21012	293.70
	Great Northern	T3R14	21013	80.13
	Great Northern	T4R12	21014	78.50
	Great Northern	T4R12	21015	86.36
	Great Northern	T4R14	21017	62.50
	Great Northern	TAR12	21021	1,784.58
	Great Northern	T4R14	21022	149.14
	Scott	T8R10	21023	75.00
	Great Northern	T4R11	21061	230.26
	Great Northern	T4R11	21064	154.51
	Boise Cascade	T4R9	23049	274.61
	Huber	T6R9	23060	313.67
	Champion	T7R9	23061	77.00
	Diamond	T8R11	23062	138.00
	Seven Islands	T10R10	31086	88.50
	Prentiss	T6R13	33004	4,019.98
	Allagash Wilderness			
	Waterway	T7R22	33008	167.26
	Great Northern	T5R12	90-21003	46.81
				<u>15,528.06</u>
Somerset	Great Northern	Holeb	21005	59.40
	Great Northern	T2R4	21006	251.15
	Scott	Thorndike	21016	318.90
	Scott	Thorndike	21018	31.25
	International Paper	Moxie	23044	244.92
	Scott	Chase Stream	23047	8,010.33
	Stetson	T9R16	33007	111.95
				<u>9,027.90</u>
Washington	Champion	T30MD	11021	75.60
	Champion	T30MD	11022	48.60
	Champion	T19ED	11033	6,205.26
	Champion	T42MD	11034	17,683.44
	Champion	T18ED	11042	3,027.64
	Champion	T37MD	11043	3,785.47
	Georgia Pacific	T27ED	12032	2,663.48
	Georgia Pacific	T6ND	12034	338.23
	Canadian Rail	Lambert Lake	90-12006	14.60
	Miscellaneous			17.38
				<u>33,859.70</u>
Grand Total				<u>\$133,620.00</u>

**DEPARTMENT OF EDUCATION
BUREAU OF SCHOOL MANAGEMENT
DIVISION OF SCHOOL OPERATIONS**

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

As of June 30, 1990, officials and statistics were as follows:

Richard C. Adams serves as Director of the Division. His administrative staff consists of a business manager, Nancy Goodwin, 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: 22

Edmunds Consolidated School
Dennysville, ME 04628
Telephone: (207) 726-4478
Principal: Howard McFadden
Enrollment: 115

Patrick Therriault School
Sinclair, ME 04779
Telephone: (207) 543-7553
Principal: Steven A. Anderson
Enrollment: 36

Benedicta Elementary School
Benedicta, ME 04733
Telephone: (207) 365-4578
Principal: John Hansen
Enrollment: 48

Connor Consolidated School
RFD #4, P.O. Box 1700
Caribou, ME 04736
Telephone: (207) 496-4521
Principal: Steven A. Anderson
Enrollment: 43

Kingman Elementary School
Kingman, ME 04451
Telephone: (207) 765-2500
Principal: John Hansen
Enrollment: 31

Rockwood Elementary School
Rockwood, ME 04478
Telephone: (207) 534-7779
Principal: Kathryn Buzzell
Enrollment: 30

The staff on the E.U.T. payroll necessary to operate these seven schools consists of: 5 principals; 32 teachers; 6 teacher-aides; 21 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 1,008 (elementary and secondary) are transported to 42 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
GENERAL ASSISTANCE PROGRAM**

The General Assistance Program, 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 General Assistance Program 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 employs thirty-two (32) agents who administer general assistance in the unorganized territory; namely:

<u>AGENT</u>	<u>TOWNSHIP(S)</u>
Town of Springfield Springfield, Maine 04487 Telephone: (207) 738-2041 (home) 738-2176 (office)	Grand Falls Mattamiscotis Prentiss
Robert Sessions Pike's Hill Route 1, Box 1665 Norway, Maine 04268 Telephone: (207) 743-2197	Albany Mason
Town of Bingham Town Office, Box 652 Bingham, Maine 04920 Telephone: (207) 672-5519	Concord
Joyce Hoyt RFD #2 Bryant Pond, Maine 04219 Telephone: (207) 665-2716	Milton
Marie Jean Picard P.O. Box 58 Sinclair, Maine 04779 Telephone: (207) 543-6233 or 543-6117	T17 R4 (Sinclair) T17 R5 (Guerette)
Rae Ann Oakes Dennison Point Road Box 333-HCR-69 Cutler, Maine 04626 Telephone: (207) 259-2091 (home) 259-8255 (work)	Edmunds Marion Trescott Township 14
Elsie Polk RFD #1 Princeton, Maine 04668 Telephone: (207) 796-2202	Township 21
Jacquelyn Roach Kingman, Maine 04451 Telephone: (207) 765-2500 365-4578 (school) 942-3656 (home)	Molunkus Kingman Benedicta Silver Ridge
Frances Speed P.O. Box 86 Bradford, Maine 04410 Telephone: (207) 327-2244	Orneville

<u>AGENT</u>	<u>TOWNSHIP(S)</u>
Judy Thompson HC 82-Box 39 Brookton, Maine 04413 Telephone: (207) 448-2846	Brookton
Carol Grass Box 74 Lambert Lake, Maine 04454 Telephone: (207) 788-3917	Lambert Lake
City of Old Town Old Town, Maine 04468 Telephone: (207) 827-5950	Argyle
Town of Monson Monson, Maine 04464 Telephone: (207) 997-3641 564-7781	Blanchard
City of Caribou Caribou, Maine 04736 Telephone: (207) 493-3324	Connor
Town of Millinocket Millinocket, Maine 04462 Telephone: (207) 723-9701 723-9653	Dolby Indian Purchase T3 Indian Purchase T4 Smith Pond South Twin Lakes
Town of Blaine Blaine, Maine 04734 Telephone: (207) 425-2611 425-5231	E Township (Aroostook)
Town of Monson Monson, Maine 04464 Telephone: (207) 997-3641 564-7781	Eliotsville
Town of Phillips Phillips, Maine 04964 Telephone: (207) 639-3561	Freeman
Town of Medway HCR 86, Box 320 Medway, Maine 04460 Telephone: (207) 746-9531	Grindstone
Town of New Portland Main St., P.O. Box 629 New Portland, Maine 04954 Telephone: (207) 628-4441 628-5961	Lexington

<u>AGENT</u>	<u>TOWNSHIP(S)</u>
Town of Jackman Main St., P.O. Box 269 Jackman, Maine 04945 Telephone: (207) 668-2111	Longpond
Town of Gilead RFD #2, Box 1356 Gilead, Maine 04217 Telephone: (207) 836-2115 836-2032	Perkins Reiley
Town of Greenville Minden St., P.O. Box 1109 Greenville, Maine 04441 Telephone: (207) 695-2421 695-3260	Rockwood
Town of Phillips Main St. Phillips, Maine 04964 Telephone: (207) 639-3561	Salem
Town of Houlton 21 Water St. Houlton, Maine 04730 Telephone: (207) 532-7111	Soldier Pond
Town of Medway HCR 86, Box 320 Medway, Maine 04460 Telephone: (207) 746-9531	Soldier Town
Town of Brownville Central Square, P.O. Box 659 Brownville, Maine 04414 Telephone: (207) 965-2561	T5 R9 Williamsburg
City of Ellsworth City Hall Plaza, P.O. Box 586 Ellsworth, Maine 04605 Telephone: (207) 667-2563	Township 8
Town of Stockholm Stockholm, Maine 04783 Telephone: (207) 896-5659 896-3318	T16 R4
Town of Van Buren 65 Main St. Van Buren, Maine 04785 Telephone: (207) 868-2886	T17 R3

AGENT

TOWNSHIP(S)

Town of Wilton
Weld Rd., P.O. Box 541
Wilton, Maine 04294
Telephone: (207) 645-4962

Washington

Town of Mapleton
Pulsifur St., P.O. Box 500
Mapleton, Maine 04757
Telephone: (207) 764-3754

Squapan

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 the 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 The Unorganized Territory. Of these 19,000 accounts, 11,500 have buildings which our field force inspects every four 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, 1990, the tax rate and total tax raised by county.

	ASSESSED VALUE LAND, BUILDINGS & PERSONAL PROPERTY	1990 TAX RATE	1990 TAX
Aroostook	\$ 261,944,048	.00902	\$ 2,362,736
Franklin	62,593,056	.01099	687,898
Hancock	39,280,366	.00685	269,071
Kennebec	1,640,350	.00717	11,761
Knox	3,585,053	.00784	28,107
Lincoln	2,935,773	.00733	21,519
Oxford	61,838,833	.01001	619,006
Penobscot	116,494,207	.00886	1,032,138
Piscataquis	336,365,511	.00909	3,057,563
Somerset	286,487,940	.00867	2,483,852
Waldo	254,910	.00884	2,253
Washington	<u>97,256,326</u>	.01093	<u>1,063,012</u>
Total	<u>\$1,270,676,373</u>		<u>\$11,638,916</u>

BUDGET SUMMARY
FISCAL YEAR JULY 1, 1989 TO JUNE 30, 1990

STATE SERVICES

Department of Education -	
Education in the Unorganized Territory	\$6,544,226
Bureau of Taxation -	
Property Tax Division	445,550
Department of Human Services -	
General Assistance	222,000
Department of Conservation -	
Forest Fire	119,123
Department of Audit -	
Municipal Division Compilation Report	3,000
Fiscal Administrator	<u>83,483</u>
TOTAL	<u>\$7,417,382</u>

COUNTY

<u>COUNTY</u>	<u>COUNTY TAX</u>	<u>COUNTY SERVICES</u>	<u>TOTAL</u>
Aroostook	\$ 332,452	\$ 446,682	\$ 779,134
Franklin	69,962	194,590	264,552
Hancock	24,648		24,648
Kennebec	1,544		1,544
Knox	7,460		7,460
Lincoln	3,392		3,392
Oxford	43,788	202,124	245,912
Penobscot	122,877	112,549	235,426
Piscataquis	413,103	258,719	671,822
Somerset	211,509	289,209	500,718
Waldo	401		401
Washington	<u>151,241</u>	<u>297,112</u>	<u>448,353</u>
TOTAL	<u>\$1,382,377</u>	<u>1,800,985</u>	<u>3,183,362</u>
OVERLAY			<u>154,819</u>
TOTAL REQUIREMENTS			10,755,563
LESS OTHER CREDITS:			
Education Revenues		425,000	
Other Revenues		<u>260,000</u>	
TOTAL OTHER CREDITS			<u>685,000</u>
TOTAL PROPERTY TAX RAISED			<u>\$10,070,563</u>

COUNTY INFORMATION

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

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

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

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

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

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

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

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

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

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

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

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

Commissioners - Charles G. Dow, Sr.
- George Jabar, II, Esq.
- Wes Kieltyka
County Clerk - Carole Obery
Treasurer - Sandi Pelletier

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

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

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

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

Commissioners - Robert J. Gillis, Jr.,
- Thomas Brennan
- Preston E. Smith
County Clerk - Evangeline Hussey
Treasurer - Theresa M. Geel

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, 1990.

COUNTY OF AROOSTOOK - UNORGANIZED TERRITORY
BALANCE SHEET - GENERAL FUND
June 30, 1990

ASSETS AND OTHER DEBITS

Cash	\$305,154
Due from State	<u>-</u>
TOTAL ASSETS AND OTHER DEBITS	<u>\$305,154</u>

LIABILITIES, FUND BALANCE AND OTHER CREDITS

Liabilities:	
Accounts payable	\$ 48,736
Due to County of Aroostook	<u>-</u>
TOTAL LIABILITIES	<u>48,736</u>

Fund Balance:	
Unreserved -	
Designated for:	
Highways	59,668
Wastewater treatment	2,400
Roads	31,312
Connor Dump	25,768
D.E.P. Community Septic Grant	520
Undesignated	<u>136,750</u>
TOTAL FUND BALANCE	<u>256,418</u>

TOTAL LIABILITIES, FUND BALANCE AND OTHER CREDITS	<u>\$305,154</u>
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COUNTY OF AROOSTOOK - UNORGANIZED TERRITORY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
SOURCES OF FINANCIAL RESOURCES			
Revenues:			
Property taxes - general	\$446,682	\$ 446,682	\$
- county	<u>332,453</u>	<u>332,453</u>	
	779,135	779,135	
State assistance			
Highway block grant	62,500	68,751	6,251
Other			
Excise	60,000	83,188	23,188
Snowmobile fees	4,000	6,123	2,123
Investment income	10,000	20,733	10,733
Miscellaneous	<u> </u>	<u>56,470</u>	<u>56,470</u>
TOTAL SOURCES OF FINANCIAL RESOURCES	<u>915,635</u>	<u>1,014,400</u>	<u>98,765</u>
USES OF FINANCIAL RESOURCES			
Expenditures:			
County tax	332,453	332,453	
Roads and bridges	250,000	240,344	9,656
Snow removal	125,900	123,901	1,999
Landfill user assessments	59,015	73,346	(14,331)
Fire protection	61,125	60,478	647
Administration	28,000	28,000	
Ambulance service	20,435	21,972	(1,537)
Wastewater	200	200	
Recreation	21,340	11,017	10,323
Street lights	5,850	5,153	697
Sinclair Community Building	4,650	1,674	2,976
Polling places	2,300	3,300	(1,000)
Senior citizens	2,067	1,514	553
Snowmobile trails	1,050	899	151
Cemeteries	600	450	150
Caribou Library	150	287	(137)
N.M.R.P.C.	9,000	9,000	
D.E.P. Community Septic Grant		79	(79)
Connor Dump	30,000	4,232	25,768
Pager	11,000	9,997	1,003
Long Lake Water Association	<u>500</u>	<u>500</u>	
TOTAL USES OF FINANCIAL RESOURCES	<u>965,635</u>	<u>928,796</u>	<u>36,839</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(\$ <u>50,000</u>)	85,604	<u>\$135,604</u>
FUND BALANCE - JULY 1, 1989		<u>170,814</u>	
FUND BALANCE - JUNE 30, 1990		<u>\$ 256,418</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 1989/90 was in the amount of \$264,553. 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, MAINE
UNORGANIZED TERRITORY ACCOUNTS

BALANCE SHEET

JUNE 30, 1990

ASSETS

Due from General Fund (County of Franklin)	\$174,703
TOTAL ASSETS	<u>\$174,703</u>

FUND EQUITY

Fund Equity:	
Designated for -	
Capital	\$ 73,226
Contingent	25,000
Undesignated	<u>76,477</u>
TOTAL FUND EQUITY	<u>\$174,703</u>

COUNTY OF FRANKLIN, MAINE
UNORGANIZED TERRITORY ACCOUNTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Taxes - property	\$194,590	\$194,590	\$
- excise	20,000	30,631	10,631
Snowmobile	300	270	(30)
Federal - Appalachian Trail		6,521	6,521
State of Maine			
Highway block grant	40,000	46,740	6,740
Investment income		14,776	14,776
Other		128	128
Capital reserve		6,300	6,300
TOTAL REVENUES	<u>254,890</u>	<u>299,956</u>	<u>45,066</u>
Expenditures:			
Roads and bridges	205,500	205,306	194
Dumps	24,950	23,136	1,814
Fire protection	19,400	19,400	
Cemeteries	450	437	13
Ambulance services	8,450	8,450	
Street lights	400	333	67
Administration	14,250	12,705	1,545
Capital reserves	26,500		26,500
Contingent		1,899	(1,899)
TOTAL EXPENDITURES	<u>299,900</u>	<u>271,666</u>	<u>28,234</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(<u>45,010</u>)	<u>28,290</u>	<u>73,300</u>
OTHER FINANCING SOURCES (USES): OPERATING TRANSFERS IN	<u>45,010</u>		(<u>45,010</u>)
TOTAL OTHER FINANCING SOURCES (USES)	<u>45,010</u>	<u>-</u>	(<u>45,010</u>)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ <u>-</u>	<u>28,290</u>	<u>\$28,290</u>
FUND BALANCE - JULY 1, 1989		<u>146,413</u>	
FUND BALANCE - JUNE 30, 1990		<u>\$174,703</u>	

COUNTY OF HANCOCK

UNORGANIZED TERRITORY ANNUAL REPORT

The Unorganized Territory in Hancock County consists 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 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 - GENERAL FUND
JUNE 30, 1990

ASSETS

Cash	\$190,462
TOTAL ASSETS	<u>\$190,462</u>

LIABILITIES AND FUND EQUITY

Liabilities:	
Accounts payable	\$ 5,564
TOTAL LIABILITIES	<u>5,564</u>
Fund Equity:	
Fund balances -	
Reserved for capital purposes	37,500
Reserved for contingencies	25,000
Unreserved, undesignated	<u>122,398</u>
TOTAL FUND EQUITY	<u>184,898</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$190,462</u>

COUNTY OF HANCOCK - UNORGANIZED TERRITORY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Intergovernmental revenues -			
State of Maine:			
Local roads	\$ 10,710	\$ 12,768	\$ 2,058
Excise taxes	6,530	6,852	322
Fines and fees		80	80
U.S. Department of Interior:			
National park system		229	229
Interest		14,059	14,059
Miscellaneous	<u>100</u>	<u>1,130</u>	<u>1,030</u>
TOTAL REVENUES	<u>17,340</u>	<u>35,118</u>	<u>17,778</u>
Expenditures:			
Administration	7,375	3,566	3,809
Public safety	31,000	6,000	25,000
Highways and streets	43,000	17,008	25,992
Snow removal	29,700	23,074	6,626
Sanitation	22,500	10,289	12,211
Professional services	8,554	8,554	
Miscellaneous	<u></u>	<u>45</u>	(<u>45</u>)
TOTAL EXPENDITURES	<u>142,129</u>	<u>68,536</u>	<u>73,593</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(124,789)	(33,418)	91,371
FUND BALANCE - JULY 1	<u>218,316</u>	<u>218,316</u>	<u></u>
FUND BALANCE - JUNE 30	<u>\$ 93,527</u>	<u>\$184,898</u>	<u>\$91,371</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, 1990

ASSETS

Cash

\$37,187

FUND EQUITY

Fund Equity:
Undesignated

\$37,187

COUNTY OF KENNEBEC
SPECIAL REVENUE - UNORGANIZED TERRITORY
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1990

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Revenues:			
Intergovernmental -			
State of Maine:			
Excise	\$	\$ 561	\$ 561
Highway		7,082	7,082
Other Revenue -			
Investment Income		<u>2,255</u>	<u>2,255</u>
TOTAL REVENUES		<u>9,898</u>	<u>9,898</u>
Expenditures:			
Roads -			
Snowplowing	3,467	3,467	
Landfill	1,140	1,140	
Fire Protection	<u>130</u>	<u>130</u>	
TOTAL EXPENDITURES	<u>4,737</u>	<u>4,737</u>	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$4,737</u>	<u>5,161</u>	<u>\$9,898</u>
FUND BALANCE - JULY 1, 1989		32,026	
FUND BALANCE - JUNE 30, 1990		<u>\$37,187</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 is road maintenance.

COUNTY OF LINCOLN
UNORGANIZED TERRITORY
BALANCE SHEET
FISCAL YEAR ENDED JUNE 30, 1990

ASSETS

Cash	<u>\$6,703</u>
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FUND EQUITY

Unappropriated	<u>\$6,703</u>
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COUNTY OF LINCOLN
UNORGANIZED TERRITORY
STATEMENT OF REVENUES AND EXPENDITURES - ACTUAL
FISCAL YEAR ENDED JUNE 30, 1990

Revenues::	
D.O.T. Block Grants	\$1,032
Interest Income	<u>390</u>
TOTAL REVENUES	<u>1,422</u>
Expenditures:	
Roads & Bridges	<u>743</u>
EXCESS OF REVENUES	679
FUND BALANCE - JULY 1, 1989	<u>6,042</u>
FUND BALANCE - JUNE 30, 1990	<u><u>\$6,703</u></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 the population is broken down as follows:

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

Statistics are not available on the summer population.

COUNTY OF OXFORD - UNORGANIZED TERRITORIES

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUP

JUNE 30, 1990

	GOVERNMENTAL FUND TYPE GENERAL	ACCOUNT GROUP GENERAL FIXED ASSETS
<u>ASSETS</u>		
Cash	\$220,194	\$
Land		16,311
Buildings		88,606
TOTAL ASSETS	<u>\$220,194</u>	<u>\$104,917</u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>		
Fund Equity:		
Investment in general fixed assets	\$	\$104,917
Fund balances -		
Unreserved:		
Designated for capital reserves	58,363	
Undesignated	<u>161,831</u>	
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$220,194</u>	<u>\$104,917</u>

COUNTY OF OXFORD - UNORGANIZED TERRITORIES

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES

IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 1990

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Taxes -			
Property	\$202,124	\$202,124	\$
Excise	28,000	32,094	4,094
Intergovernmental revenues -			
State of Maine:			
Highway block grant	96,150	105,573	9,423
National forest		14,279	14,279
Snowmobile	150	204	54
Conservation		250	250
M.E.M.A. flood damage reimbursement		3,727	3,727
F.E.M.A. flood damage		12,919	12,919
Other revenues -			
Interest - general	5,000	7,781	2,781
- special reserve		3,037	3,037
Miscellaneous		15	15
Licenses		60	60
Dump maintenance reimbursement		2,510	2,510
Refunds/reimbursement		3,745	3,745
TOTAL REVENUES	<u>331,424</u>	<u>388,318</u>	<u>56,894</u>
Expenditures:			
Roads and bridges	130,000	75,030	54,970
Snow removal	100,000	94,502	5,498
Dumps	25,000	27,334	(2,334)
Administration	11,500	12,482	(982)
Ambulance service	2,750	8,448	(5,698)
Fire protection	6,000	7,772	(1,772)
Land rental	1,500	1,500	
Road construction reserve	150,000	205,830	(55,830)
Polling places	500	799	(299)
Insurance	200	154	46
Lights	500	196	304
Animal control	500	188	312
Cemeteries	250	400	(150)
Contingencies	15,000		15,000
Miscellaneous		275	(275)
TOTAL EXPENDITURES	<u>443,700</u>	<u>434,910</u>	<u>8,790</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(112,276)	(46,592)	65,684
FUND BALANCE (RESTATED) - JULY 1	<u>266,786</u>	<u>266,786</u>	
FUND BALANCE - JUNE 30	<u>\$154,510</u>	<u>\$220,194</u>	<u>\$ 65,684</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 \$288,000; \$188,000 for winter and \$100,000 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 - GENERAL FUND
JUNE 30, 1990

ASSETS

Cash	\$215,764
TOTAL ASSETS	<u>\$215,764</u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	\$ 6,779

TOTAL LIABILITIES	6,779
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Fund Balances:	
Reserved for - contingency	25,000
- capital	13,665
Unreserved, undesignated	<u>170,320</u>

TOTAL FUND BALANCES	<u>208,985</u>
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TOTAL LIABILITIES AND FUND EQUITY	<u>\$215,764</u>
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COUNTY OF PENOBSCOT - UNORGANIZED TERRITORY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Taxes - assessment	\$112,549	\$112,549	\$
Excise taxes	70,000	81,183	11,183
Local road assistance	70,000	74,783	4,783
Snowmobile income	400	474	74
Interest on investments	20,000	19,296	(704)
Other		<u>9,917</u>	<u>9,917</u>
TOTAL REVENUES	<u>272,949</u>	<u>298,202</u>	<u>25,253</u>
Expenditures:			
Roads and bridges/snow removal	288,000	297,293	(9,293)
Dumps	6,000	4,055	1,945
Fire protection	10,000	11,305	(1,305)
Cemeteries	3,400	1,644	1,756
Ambulance services	2,500	1,862	638
Polling places	1,000	268	732
Administration	16,145	18,743	(2,598)
Capital	<u>12,000</u>	<u>2,000</u>	<u>10,000</u>
TOTAL EXPENDITURES	<u>339,045</u>	<u>337,170</u>	<u>1,875</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$ 66,096)</u>	<u>(38,968)</u>	<u>\$27,128</u>
FUND BALANCE, JULY 1, 1989		<u>247,953</u>	
FUND BALANCE, JUNE 30, 1990		<u>\$208,985</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, Elliottsville, 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 1989-90 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.

	GOVERNMENTAL <u>FUND TYPE</u>	FIDUCIARY <u>FUND TYPE</u>
<u>ASSETS</u>		
Cash	\$194,839	\$10,894
TOTAL ASSETS	<u>\$194,839</u>	<u>\$10,894</u>
<u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Accounts payable	\$ 9,807	\$ _____
TOTAL LIABILITIES	<u>9,807</u>	<u>-</u>
Fund Equity:		
Reserved for endowments		6,347
Unreserved:		
Designated for - capital projects	124,179	
- contingency	25,000	
Undesignated	<u>35,853</u>	<u>4,547</u>
TOTAL FUND EQUITY	<u>185,032</u>	<u>10,894</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$194,839</u>	<u>\$10,894</u>

COUNTY OF PISCATAQUIS - UNORGANIZED TERRITORY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes assessed	\$258,719	\$258,719	\$
Excise taxes	50,000	80,828	30,828
Intergovernmental revenues	74,110	89,232	15,122
Interest income	80,000	16,902	(63,098)
Miscellaneous revenues	<u>1,600</u>	<u>9,073</u>	<u>7,473</u>
TOTAL REVENUES	<u>464,429</u>	<u>454,754</u>	(<u>9,675</u>)
Expenditures:			
Administration	27,622	27,622	
Fire	25,850	24,554	1,296
Highways and bridges	439,700	397,457	42,243
Dump	64,950	84,649	(19,699)
Ambulance	7,050	5,000	2,050
Cemeteries	5,650	3,924	1,726
Capital outlays	16,550	19,731	(3,181)
Animal control	<u> </u>	<u>62</u>	(<u>62</u>)
TOTAL EXPENDITURES	<u>587,372</u>	<u>562,999</u>	<u>24,373</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(\$122,943)</u>	<u>(108,245)</u>	<u>\$14,698</u>
FUND BALANCES - BEGINNING		<u>293,277</u>	
FUND BALANCES - ENDING		<u>\$185,032</u>	

COUNTY OF SOMERSET

UNORGANIZED TERRITORY ANNUAL REPORT

Following is a copy of the Treasurer's Report on The Unorganized Territory for 1989/90. 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 waste 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
 JUNE 30, 1990

	GOVERNMENTAL FUND TYPE <u>GENERAL</u>	ACCOUNT GROUP GENERAL FIXED ASSETS (UNAUDITED)
<u>ASSETS</u>		
Cash	\$409,124	\$
Land and buildings		108,502
Fire equipment		1,551
Building equipment		<u>3,219</u>
TOTAL ASSETS	<u>\$409,124</u>	<u>\$113,272</u>
<u>LIABILITIES AND FUND EQUITY</u>		
Fund Equity:		
Investment in general fixed assets	\$	\$113,272
Fund balances -		
Reserved for:		
Capital expenditures	318,797	
Fire protection capital outlay	2,199	
Contingency	25,000	
Unreserved:		
Undesignated	<u>63,128</u>	
TOTAL FUND EQUITY	<u>409,124</u>	<u>113,272</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$409,124</u>	<u>\$113,272</u>

COUNTY OF SOMERSET - UNORGANIZED TERRITORY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Taxes -			
General property	\$289,209	\$289,209	\$
Excise taxes	69,700	73,730	4,030
Intergovernmental revenues -			
State of Maine:			
Highway block grant	65,131	66,888	1,757
Snowmobile registrations	4,750	1,092	(3,658)
White water rafting		3,800	3,800
Snowmobile trail grant		7,250	7,250
Miscellaneous state revenue		1,207	1,207
Charges for services -			
Snow removal		4,560	4,560
Interest income		29,647	29,647
Miscellaneous revenues	<u>20,000</u>	<u>5,014</u>	(14,986)
TOTAL REVENUES	<u>448,790</u>	<u>482,397</u>	<u>33,607</u>
Expenditures:			
Roads and bridges	165,000	173,750	(8,750)
Snow removal	120,700	119,795	905
Dumps	75,700	32,469	43,231
Fire protection	14,300	8,118	6,182
Cemeteries	2,250	2,241	9
Ambulance	3,600	2,855	745
Street lights	2,450	2,380	70
Snowmobile trails	14,000	15,702	(1,702)
Polling	400	237	163
Moosehead Lake Association	8,390	8,372	18
Community building - Rockwood	7,000	5,440	1,560
Administration	20,000	20,000	
White water rafting		3,800	(3,800)
Capital outlay - roads	130,000	29,984	100,016
Contingent	<u>25,000</u>	<u>3,699</u>	<u>21,301</u>
TOTAL EXPENDITURES	<u>588,790</u>	<u>428,842</u>	<u>159,948</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(140,000)	53,555	193,555
FUND BALANCE - JULY 1	<u>355,569</u>	<u>355,569</u>	-
FUND BALANCE - JUNE 30	<u>\$215,569</u>	<u>\$409,124</u>	<u>\$193,555</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 1988-90 Maine Register.

The Commissioners are responsible for fire protection, public dumps, construction, repair and maintenance, including snow removal on roads and bridges, polling places and 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, 1990.

COUNTY OF WASHINGTON - UNORGANIZED TERRITORIES

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUP

JUNE 30, 1990

	GOVERNMENTAL FUND TYPE <u>GENERAL</u>	ACCOUNT GROUP GENERAL <u>FIXED ASSETS</u>
<u>ASSETS</u>		
Cash	\$217,543	\$
Due from other governments	194,863	
Equipment		16,765
TOTAL ASSETS	<u>\$412,406</u>	<u>\$16,765</u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>		
Liabilities:		
Due to other governments	\$ 61,334	\$ -
Equity and Other Credits:		
Investment in general fixed assets		16,765
Fund balances -		
Reserved for capital and special purposes	247,042	
Unreserved, undesignated	104,030	
TOTAL EQUITY AND OTHER CREDITS	<u>351,072</u>	<u>16,765</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$412,406</u>	<u>\$16,765</u>

COUNTY OF WASHINGTON - UNORGANIZED TERRITORIES
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1990

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Taxes -			
General property	\$297,112	\$297,112	\$
Excise taxes	50,000	76,629	26,629
Intergovernmental revenues -			
Federal:			
Moosehorn wildlife refuge	10,150	12,277	2,127
State of Maine:			
Highway block grant	120,000	139,584	19,584
Communities grant		25,212	25,212
Snowmobile registration reimbursement	300	438	138
Licenses and permits	800	918	118
Charges for services		4,222	4,222
Other revenues -			
Sale of lot		50	50
Interest income		19,101	19,101
Miscellaneous		1,847	1,847
TOTAL REVENUES	<u>478,362</u>	<u>577,390</u>	<u>99,028</u>
Expenditures:			
Roads and bridges	205,108	191,819	13,289
Snow removal	158,750	165,263	(6,513)
Dumps	39,273	34,869	4,404
Fire protection	38,263	39,698	(1,435)
Shellfish conservation warden	18,080	22,818	(4,738)
Cemeteries	5,163	5,187	(24)
Capital outlay	15,500	15,612	(112)
Street lights	1,500	1,300	200
Administration	13,000	19,537	(6,537)
Polling places	1,025	1,915	(890)
Recreation	2,700	3,200	(500)
Soil and water		7,200	(7,200)
Reserves	15,000	31,166	(16,166)
Other		391	(391)
TOTAL EXPENDITURES	<u>513,362</u>	<u>539,975</u>	<u>(26,613)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(35,000)	37,415	72,415
FUND BALANCE - JULY 1	<u>313,657</u>	<u>313,657</u>	
FUND BALANCE - JUNE 30	<u>\$278,657</u>	<u>\$351,072</u>	<u>\$72,415</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	\$ 82,864
Franklin	30,631
Hancock	7,966
Kennebec	561
Knox	-
Lincoln	12
Oxford	32,094
Penobscot	81,183
Piscataquis	80,818
Somerset	73,729
Waldo	-
Washington	<u>76,630</u>
Total	<u>\$466,488</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

TOWNSHIPS

New Canada Excise Tax Collector
RFD #2, Box 654
Fort Kent, Maine 04743
Telephone: (207) 834-3079

T17 R5 WELS
(Guerette)

Mr. Rene Lizotte
Sinclair, Maine 04779
Telephone: (207) 543-7564

T17 R3, T17 R4 WELS
(Sinclair)

Fort Kent Excise Tax Collector
West Main Street
Fort Kent, Maine 04743
Telephone: (207) 834-3090

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

Winterville Tax Collector
Winterville, Maine 04788
Telephone: (207) 444-5251

T14 R6 WELS
T15 R6 WELS

Caribou City Manager
25 High Street
Caribou, Maine 04736
Telephone: (207) 493-3324

Connor TWP

Stockholm Tax Collector
Stockholm, Maine 04783
Telephone: (207) 896-5659

T16 R4 WELS

Sherman Tax Collector
Town of Sherman
Sherman Mills, Maine 04776
Telephone: (207) 365-4260

T2 R5 WELS
(Silver Ridge)
Benedicta

Mattawamkeag Tax Collector
Mattawamkeag, Maine 04459
Telephone: (207) 736-7732

TA R5 WELS
(Molenkus)

Linneus Town Manager
Route 4
Houlton, Maine 04730
Telephone: (207) 532-3432

TA R2 WELS

Blaine Tax Collector
Town of Blaine
P.O. Box 190
Blaine, Maine 04734
Phone: (207) 425-2611

E Township

FRANKLIN COUNTY

COLLECTORS

Kingfield Tax Collector
RFD #1, Box 1585
Kingfield, Maine 04947
Telephone: (207) 265-4637

Eustis Tax Collector
Stratton, Maine 04982
Telephone: (207) 246-4401

Strong Tax Collector
Strong, Maine 04983
Telephone: (207) 684-4002

Weld Tax Collector
Weld, Maine 04285
Telephone: (207) 585-2306

Wilton Municipal Office
Wilton, Maine 04294
Telephone: (207) 645-4961

Rangeley Tax Collector
School Street
Rangeley, Maine 04970
Telephone: (207) 864-3326

TOWNSHIPS

Salem

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

Freeman

Perkins
Township No. 6

Washington

Davis
Stetsontown

HANCOCK COUNTY

COLLECTORS

Steuben Tax Collector
Box 26, Municipal Building
Steuben, Maine 04680
Telephone: (207) 546-7209

Great Pond Tax Collector
Aurora, Maine 04408
Telephone: (207) 584-3541

County Treasurer
60 State Street
Ellsworth, Maine 04605
Telephone: (207) 667-8272

Burlington Tax Collector
Burlington, Maine 04417
Telephone: (207) 794-2155

TOWNSHIPS

Township No. 7

Township No. 28, 34, 41

Township No. 8

Township No. 3 (also collects
for Penobscot County)

KENNEBEC COUNTY

COLLECTOR

TOWNSHIP

Unity Tax Collector
P.O. Box 416
Unity, Maine 04988
Telephone: (207) 948-3763

Unity TWP

KNOX COUNTY

COLLECTOR

TOWNSHIP

Knox County Clerk
62 Union Street
P.O. Box 885
Rockland, Maine 04841
Telephone: (207) 594-9379

All Islands in Territory

LINCOLN COUNTY

COLLECTOR

TOWNSHIP

Bristol Tax Collector
P.O. Box 126
Bristol, Maine 04539
Telephone: (207) 563-8001

Londs Island
(Museongus)

OXFORD COUNTY

COLLECTORS

TOWNSHIPS

Bethel Tax Collector
Box 108
Bethel, Maine 04217
Telephone: (207) 824-2669

Albany, Mason

Newry Tax Collector
Newry, Maine 04261
Telephone: (207) 824-3123

Riley, Grafton

Andover Tax Collector
Stilleven Raod
Andover, Maine 04216
Telephone: (207) 392-3302

Andover North, West,
C Surplus
Township C
Richardstown

Woodstock Tax Collector
Town Office
Bryant Pond, Maine 04219
Telephone: (207) 665-2668

Milton

Rangeley Tax Collector
Rangeley, Maine 04970
Telephone: (207) 864-3326

Lower, Upper Cupsuptic
Lynchtown, Adamstown,
Parkertown

PENOBSCOT COUNTY

COLLECTORS

TOWNSHIPS

Tax Collector
Town of Lincoln
75 Main Street
Lincoln, Maine 04457
Telephone: (207) 794-3372

T2 R8 NWP
Mattamiscontis

Old Town Tax Collector
Municipal Building
Old Town, Maine 04468
Telephone: (207) 827-3961

Argyle

Burlington Tax Collector
RR #2, Box 1800
Lincoln, Maine 04457
Telephone: (207) 794-2155

Grand Falls
Summit

Sherman Tax Collector
Town of Sherman
Sherman Mills, Maine 04776
Telephone: (207) 365-4260

Herseytown

Millinocket Tax Collector
P.O. Box 959
Millinocket, Maine 04462
Telephone: (207) 723-8506

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

Denise Worster
Kingman, Maine 04451
Telephone: (207) 765-3343

Kingman, Prentiss

Medway Tax Collector
Medway, Maine 04460
Telephone: (207) 746-3632

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

Tax Collector
Town of Patten
P.O. Box 260
Patten, Maine 04765
Telephone: (207) 528-2215

T2 R7 WELS
T5 R7 WELS
T6 R8 WELS
T5 R8 WELS

PISCATAQUIS COUNTY

COLLECTORS

TOWNSHIPS

Millinocket Tax Collector
Municipal Office
Millinocket, Maine 04462
Telephone: (207) 723-8506

Alice Templeton
P.O. Box 42
Greenville Junction, Maine 04442
Telephone: (207) 695-2042

Tax Collector
Municipal Office
Milo, Maine 0463
Telephone: (207) 943-2202

Municipal Office
Brownville, Maine 04414
Telephone: (207) 965-2561

Willimantic Tax Collector
RFD #2
Guilford, Maine 04443
Telephone: (207) 997-3767

Mrs. Elvira Hobart
RR #1, P.O. Box 70
Abbott, Maine 04406
Telephone: (207) 997-3240

Millinocket Lake,
T1 R9

Harford's Point,
Big and Little Squaw,
Frenchtown, Lily Bay
Chesuncook, N.E. Carry

Orneville, T1 R6

Williamsburg (T6 R8 NWP),
Ebeene (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
Telephone: (207) 628-3081

Lexington

Tax Collector
Jackman Town Office
Jackman, Maine 04945
Telephone: (207) 668-2111

Long Pond, Parlin
Pond, Holeb, Hobbstown

Alice Moore
RFD #1, Box 470
Solon, Maine 04979
Telephone: (207) 672-4052

Concord

Betty Reckards
Box 148
Rockwood, Maine 04478
Telephone: (207) 534-7383

Rockwood

The Forks Tax Collector
The Forks, Maine 04985
Telephone: (207) 663-2235

Indian Stream TWP,
Moxie Gore

WASHINGTON COUNTY

COLLECTORS

TOWNSHIPS

Topsfield Tax Collector
Topsfield, Maine 04490
Telephone: (207) 796-2617

Kossuth

Tax Collector
Danforth, Maine 04424
Telephone: (207) 448-2321

Brookton, Forest City

Tax Collector
Lubec Town Office
40 School Street
Lubec, Maine 04651
Telephone: (207) 733-2321

Trescott

Vanceboro Tax Collector
Vanceboro, Maine 04491
Telephone: (207) 788-3951

Lambert Lake

Rena Kneeland
Box 275
Princeton, Maine 04668
Telephone: (207) 796-2852

Township 21

Tax Collector
Grand Lake Stream, Maine 04637
Telephone: (207) 796-5045

T5 ND, T6 ND

Roberta Seeley
RR #1, Box 53
Dennysville, Maine 04628
Telephone: (207) 726-4674

Edmunds

Tax Collector
HCR 71, Box 343
Wesley, Maine 04686
Telephone: (207) 255-4998

T31 MD, T30 MD,
T26 ED, T18 MD

Tax Collector
Town of East Machias
Box 117
East Machias, Maine 04630
Telephone: (207) 255-8598

Township 14
T18 ED, T19 ED,
Marion

Great Pond Tax Collector
Aurora, Maine 04408
Telephone: (207) 584-3541

Township 29

UNORGANIZED TERRITORY

1990-1991 APPROVED BUDGET

The Governor signed into law under Chapter 881 Public Law April 20, 1990, the municipal cost component for services to be rendered in fiscal year 1990-91 totaling \$11,310,659, along with the County tax assessments totaling \$1,466,835 establishes the total requirements of \$12,777,494. The breakdown is as follows:

State Requirements for Services:

Education - Operations	\$6,838,775	
Property Tax Assessments	477,240	
Human Services - General Assistance	179,000	
Conservation - Forest Fire Protections	150,000	
Audit - Fiscal Administrator	84,984	
- Audit	<u>2,000</u>	
 Total State Services - Direct Services		\$7,731,999
State C.A.P. Charge - 13% - 4/20/90		1,005,160
- 2% - 3/14/91		<u>154,640</u>

County Requirements for Services:

Aroostook	421,830	
Franklin	228,025	
Oxford	195,201	
Penobscot	193,896	
Piscataquis	554,086	
Somerset	491,807	
Washington	<u>334,015</u>	
 Total County Services		2,418,860

County Taxes:

Aroostook	332,430	
Franklin	77,227	
Hancock	23,221	
Kennebec	1,501	
Knox	5,688	
Lincoln	3,162	
Oxford	46,904	
Penobscot	128,896	
Piscataquis	447,593	
Somerset	261,294	
Waldo	658	
Washington	<u>138,261</u>	
 Total County Taxes		<u>1,466,835</u>

Total Requirements	<u><u>\$12,777,494</u></u>
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COMPUTATION OF ASSESSMENT

Tax Commitment	\$11,638,916	
Revenues:		
Educational	827,958	
Special - State Revenue Sharing	190,000	
Miscellaneous	<u>234,640</u>	
		\$12,891,514
Total Requirements		<u>12,777,494</u>
Overlay		\$ <u>114,020</u>

UNORGANIZED TERRITORY

FIVE YEAR COMPARATIVE CHART

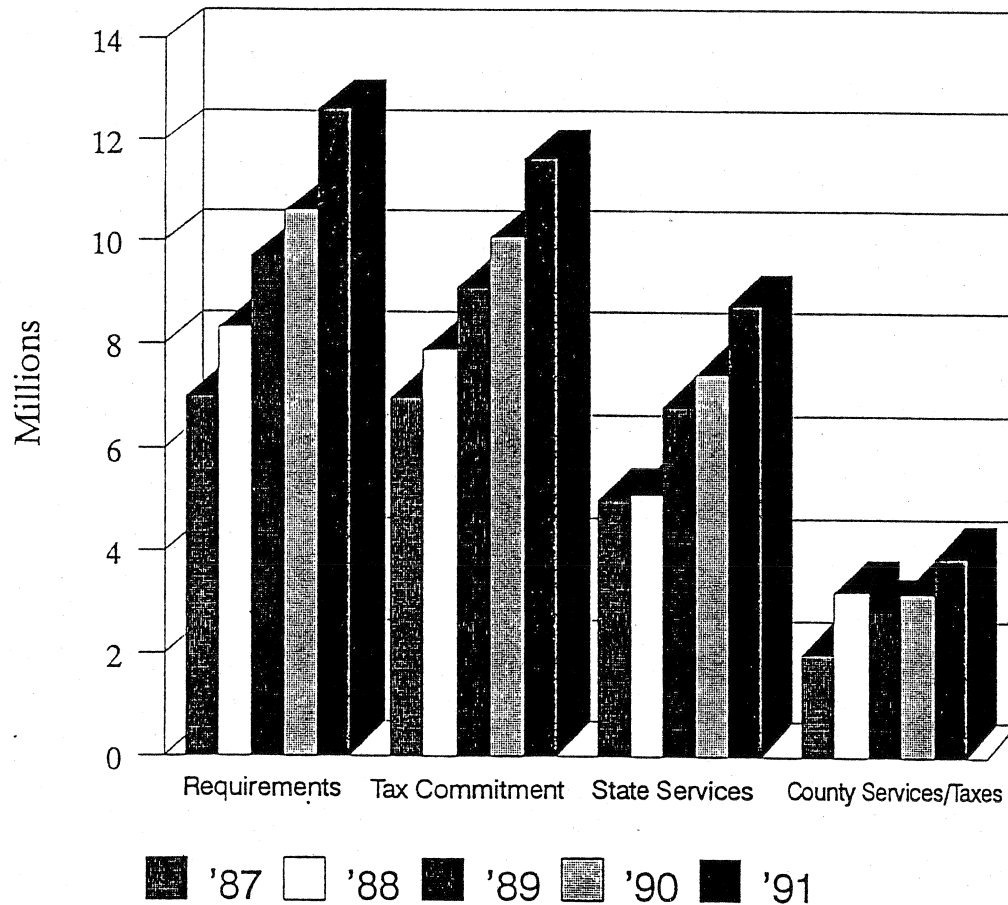
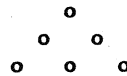


CHART EXPLANATION

Requirements	Refers to the revenues 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, namely: 1987 - \$100,000, 1988 - \$570,889, 1989 - \$708,000, 1990 - \$685,000, 1991 - \$1,252,598.
State Services	Refers to total state services provided in The Unorganized Territory. The 1991 year includes a 15% STA-CAP of \$1,159,800 which the legislature approved.
County Services	Refers to total county services and taxes for The Unorganized Territory.

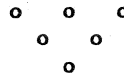


COMPILATION REPORT

UNORGANIZED TERRITORY TAX DISTRICT

FISCAL YEAR ENDED

JUNE 30, 1990



UNORGANIZED TERRITORY TAX DISTRICT
BALANCE SHEET - GOVERNMENTAL FUND TYPE
SPECIAL REVENUE
JUNE 30, 1990

	Governmental Fund Type Special Revenue
ASSETS	
Equity in treasurer's cash pool	\$2,884,733
Total Assets	<u>\$2,884,733</u>
LIABILITIES AND FUND EQUITY	
Liabilities:	
Due to state's general fund	\$ 23,172
Accounts payable	3,000
Deferred revenue	<u>335,353</u>
Total Liabilities	<u>361,525</u>
Fund Equity:	
Reserved for -	
Tax loss	128,538
Education	500,000
Undesignated	<u>1,894,670</u>
Total Fund Equity	<u>2,523,208</u>
Total Liabilities and Fund Equity	<u>\$2,884,733</u>

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 ENDING JUNE 30, 1990

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 9,915,744	\$10,467,275	\$551,531
Intergovernmental	665,000	465,000	(200,000)
Miscellaneous	<u>20,000</u>	<u>145,126</u>	<u>125,126</u>
Total Revenues	<u>10,600,744</u>	<u>11,077,401</u>	<u>476,657</u>
Expenditures:			
Education	5,894,226	5,579,340	314,886
County - services	1,800,985	1,800,985	
- taxes	1,382,377	1,382,377	
Conservation - forest fires	119,123	66,810	52,313
Taxation - administration	433,550	413,071	20,479
Welfare	222,000	234,500	(12,500)
Fiscal administrator	83,483	70,913	12,570
Audit	3,000	3,000	
Abatements		41,567	(41,567)
Miscellaneous		73,734	(73,734)
Tank removal	12,000	6,754	5,246
Capital outlay	<u>650,000</u>	<u>850,000</u>	<u>(200,000)</u>
Total Expenditures	<u>10,600,744</u>	<u>10,523,051</u>	<u>77,693</u>
Excess of Revenues over (under)			
Expenditures	<u>\$ -</u>	554,350	<u>\$554,350</u>
Fund Equity - July 1		<u>1,968,858</u>	
Fund Equity - June 30		<u>\$ 2,523,208</u>	