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Unorganized Territory Annual Report Fiscal Year 1999

Maine State Auditor's Office

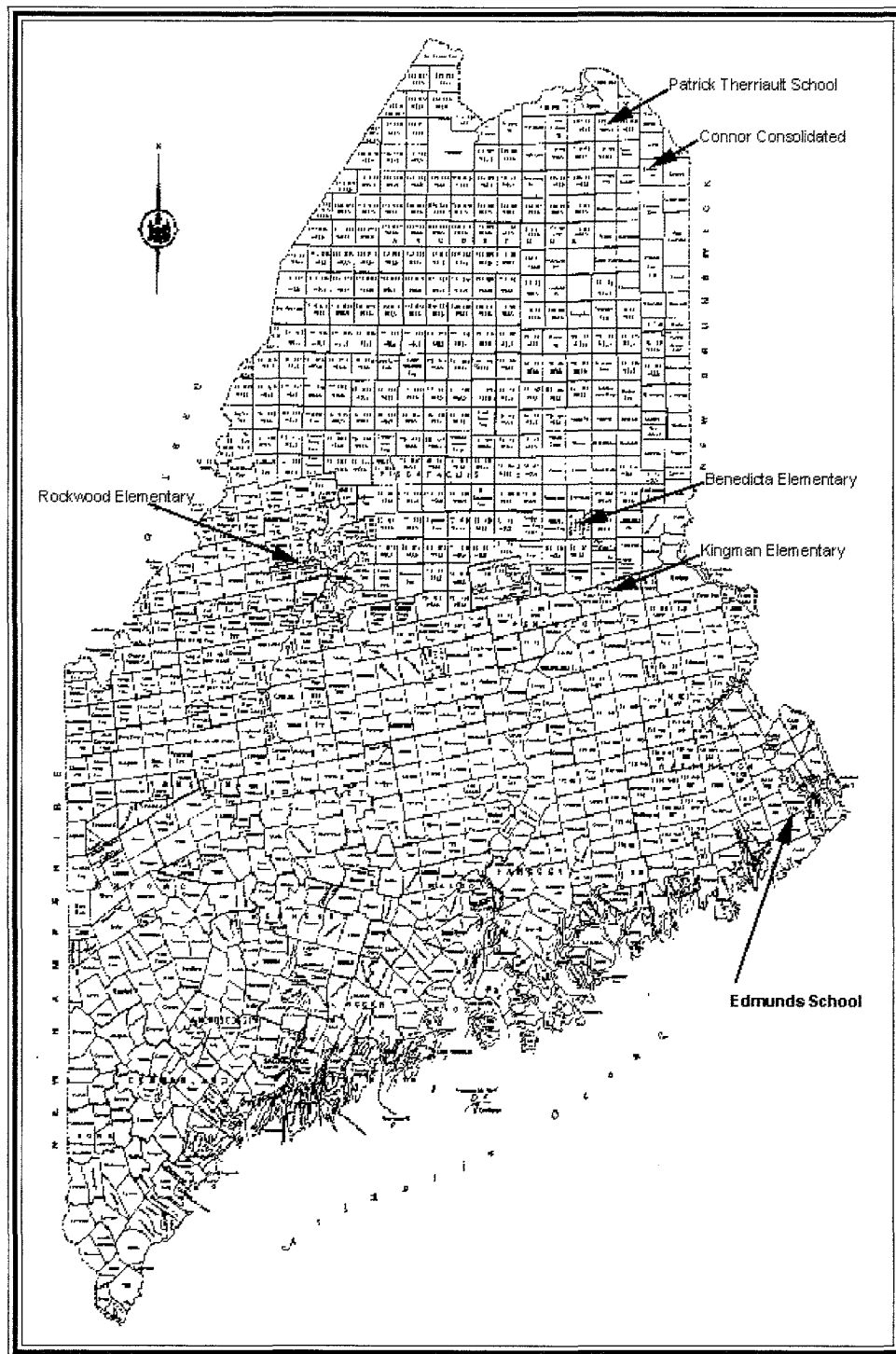
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UNORGANIZED TERRITORY



**ANNUAL REPORT
FISCAL YEAR 1999**



GAIL M. CHASE
STATE AUDITOR

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

TEL: (207) 624-6250
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DOREEN L. SHEIVE
FISCAL ADMINISTRATOR
UNORGANIZED TERRITORY DIVISION

To the Taxpayers of the Unorganized Territory:

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

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

Doreen L. Sheive
Fiscal Administrator of the
Unorganized Territory

August, 2000

**UNORGANIZED TERRITORY
ANNUAL REPORT
FISCAL YEAR 1999**

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GENERAL INFORMATION

UNORGANIZED TERRITORY TAX DISTRICT

GENERAL INFORMATION

The unorganized territory is presently comprised of the following:

- 9,030,824 acres of land, of which
7,500,000 acres are in tree growth (for which the unorganized territory does not receive reimbursement from the State of Maine), and

750,000 acres are exempt from property tax.
- There are 421 townships. One hundred twenty eight of these townships have a full-time resident population of approximately 7,000 people. In addition, the 1990 census estimated that there are 8,500 seasonal structures within the unorganized territory, housing approximately 22,000 non-residents.
- There are 76 offshore islands with only one island having a full-time population of four people.
- There are 400 miles of summer roads and 526 miles of winter roads to maintain.
- There is unorganized territory located within twelve of the sixteen counties in Maine. However, municipal type services are only required in nine of these twelve counties.
- Presently, the municipal type services are contracted for at the county level at a cost to the unorganized territory taxpayer of approximately \$3,000,000 per year. Education, tax assessing, planning and zoning, general assistance, forest fire protection, and fiscal administration are provided at the state level at an annual cost to the unorganized territory taxpayer of approximately \$8,000,000. In addition, the unorganized territory taxpayer pays approximately \$2,000,000 in county taxes annually. The unorganized territory does not receive school subsidy nor tree growth reimbursement from the State of Maine.

STATE SERVICES

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

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

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

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

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

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

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

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

STATE SERVICES (CONT'D)

Maine Department of Administrative and Financial Services, Revenue Services, Property Tax Division - Responsible for the assessment and collection of property taxes for the 421 townships and numerous coastal islands within the unorganized territory. The Bureau also maintains control of vehicle and boat excise taxes for the unorganized territory.

COUNTY SERVICES

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

Aroostook
Franklin
Hancock
Kennebec
Oxford
Penobscot
Piscataquis
Somerset
Washington

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

MUNICIPAL COST COMPONENTS LEGISLATION

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

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

TAXES

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

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

1. County service budget (specific to the county in which the taxpayer owns property) divided by the county valuation = Mill Rate
2. State services budget (minus budgeted revenue) divided by the entire unorganized territory valuation = Mill Rate (NOTE: This mill rate is consistent for every taxpayer in the unorganized territory)

A. The above two mill rates are added and rounded up to the nearest $\frac{1}{4}$ mill = Mill Rate

3. County Tax (specific to the county in which the taxpayer owns property) divided by the county valuation = Mill Rate

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

**UNORGANIZED TERRITORY COUNTY TOTALS
FISCAL YEAR 1999**

REAL ESTATE

<u>COUNTY</u>	<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$ 456,348,605	0.00602	\$ 2,747,218.60
Franklin	99,213,744	0.00802	795,694.23
Hancock	56,534,720	0.00497	280,977.56
Kennebec	1,921,284	0.00563	10,816.83
Knox	6,257,033	0.00510	31,910.87
Lincoln	4,573,081	0.00471	21,539.21
Oxford	91,734,006	0.00777	712,773.23
Penobscot	168,035,817	0.00865	1,453,509.82
Piscataquis	448,921,003	0.00615	2,760,864.17
Somerset	380,020,833	0.00653	2,481,536.04
Waldo	493,290	0.00485	2,392.46
Washington	125,926,938	0.00809	1,018,748.93
TOTAL	\$ 1,839,980,354		\$ 12,317,981.95

PERSONAL PROPERTY

<u>COUNTY</u>	<u>VALUATION</u>	<u>TAX RATE</u>	<u>TAX</u>
Aroostook	\$ 5,922,260	0.00602	\$ 35,652.01
Franklin	1,022,120	0.00802	8,197.40
Hancock	141,900	0.00497	705.24
Kennebec	541,490	0.00563	3,048.59
Knox	9,500	0.00510	48.45
Lincoln	5,000	0.00471	23.55
Oxford	288,840	0.00777	2,244.29
Penobscot	809,720	0.00865	7,004.08
Piscataquis	1,286,240	0.00615	7,910.38
Somerset	8,987,002	0.00653	58,685.12
Waldo	10,000	0.00485	48.50
Washington	659,310	0.00809	5,333.82
TOTAL	19,683,382		128,901.43

Total Valuations
Total Taxes

1,859,663,736.00
12,446,883.38

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ANIMAL CONTROL IN THE UNORGANIZED TERRITORY

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

Dog Licensing:

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

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

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

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

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

DOG RECORDERS FOR
UNORGANIZED TOWNSHIPS

ARGYLE	(207) 827-3980
Town of Old Town	County: Penobscot
51 N Brunswick St., Old Town 04468	
EDMUNDS	(207)726-4674
Roberta Seeley	County: Washington
RR 1 Box 53, Dennysville 04628	
KINGMAN	(207)765-3343
Denise Worster	County: Penobscot
General Delivery, Rt 170, Kingman 04451	
LEXINGTON	(207) 628-3081
Diane Emery	County: Somerset
HCR 68 Box 445, Long Falls Dam Road	
North New Portland 04961	
MILTON	(207) 665-2668
Vern Maxfield	County: Oxford
PO Box 317, Monk Avenue	
Bryant Pond 04219	
ROCKWOOD	(207) 534-7539
Kristin Munster	County: Somerset
PO Box 183, Rockwood 04478	

DOG LICENSING LOCATIONS FOR THE UNORGANIZED TERRITORIES

AROOSTOOK COUNTY

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

FRANKLIN COUNTY

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

HANCOCK COUNTY

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

KENNEBEC COUNTY

UNITY TOWNSHIP	see UNITY	948-3763
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LINCOLN COUNTY

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

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

PENOBSCOT COUNTY

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

PISCATAQUIS COUNTY

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

SOMERSET COUNTY

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

WASHINGTON COUNTY

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

*DOG RECORDERS (see chart for list of addresses)

ANIMAL CONTROL

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

EDUCATION IN THE UNORGANIZED TERRITORY

CONTACT: Richard Moreau, Director
Division of School Operations
23 State House Station
Augusta, Maine 04333-0023
(207) 287-5909
Fax - (207) 287-5912

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

The officials and statistics are as follows:

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

Edmunds Consolidated School
Harrison Road
Dennysville, Maine 04628
Telephone: (207) 726-4478
Fax: (207) 726-0932
Principal: Howard McFadden
Enrollment: 79 (Pre-K - Eighth)

Patrick Therriault School
US Route 162
PO Box 62
Sinclair, Maine 04779
Telephone: (207) 543-7553
Fax: (207) 543-7570
Principal: Steven Anderson
Enrollment: 25 (Pre-K - Sixth)

Benedicta Elementary School
Aroostook Road
Benedicta, Maine 04733
Telephone: (207) 365-4578
Fax: (207) 365-4405
Principal: Shelley Lane
Enrollment: 40 (Pre-K - Fifth)

Connor Consolidated School
1581 Van Buren Road
Connor Township, Maine 04736
Telephone: (207) 496-4521
Fax: (207) 496-0012
Principal: Steven Anderson
Enrollment: 54 (Pre-K - Sixth)

Kingman Elementary School
Maple Street
Kingman, Maine 04451
Telephone: (207) 765-2500
Fax: (207) 765-2008
Principal: Shelley Lane
Enrollment: 38 (Pre-K - Fifth)

Rockwood Elementary School
Route 15
PO Box 309
Rockwood, Maine 04478
Telephone: (207) 534-7779
Fax: (207) 534-7750
Principal: Katherine Ryder
Enrollment: 17 (Pre-K - Fifth)

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

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

Tuition students, numbering 1,133 (elementary and secondary), are transported to 48 different local educational agencies within proximity of their residences.

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

FISCAL ADMINISTRATOR OF THE UNORGANIZED TERRITORY

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

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

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

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

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

FOREST FIRE PROTECTION IN THE UNORGANIZED TERRITORY

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

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

For 1999, forest fire activity was as follows:

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

GENERAL ASSISTANCE IN THE UNORGANIZED TERRITORY

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

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

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

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

AGENT/MUNICIPALITY

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

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

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

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

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

Monson
997-3641

Bingham
672-4040

Caribou
493-3324

Greenville
695-2421

Millinocket
723-7007

TOWNSHIP

Plantation 21 (Washington County)

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

Albany (both Oxford County)
Mason

Orneville (Piscataquis County)

Brookton (Washington County)

Blanchard (both Piscataquis County)
Elliottsville

Concord (Somerset County)

Connor (Aroostook County)

Rockwood (Somerset County)
Little Squaw (Piscataquis County)

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

AGENT/MUNICIPALITY	TOWNSHIP
Phillips 639-3352	Freeman (All Franklin County) Salem Madrid
Medway 746-9531	Grindstone (both Penobscot County) Soldier Town
New Portland 628-4441	Lexington (Somerset County)
Jackman 668-4125	Long Pond (Somerset County)
Gilead 836-3981	Perkins (Franklin County) Riley (Oxford County)
Houlton 532-7111	Soldier Pond (Aroostook County)
Brownville 965-2561	T5-R9 (Piscataquis County) T6-R8 - Williamsburg (Penobscot County)
Ellsworth 667-2563	Township 8 (Hancock County)
Van Buren 868-2886	T17-R3 (Aroostook County)
Wilton 645-4961	Washington (Franklin County)
Blaine 425-2611	E Plantation (Aroostook County)
Springfield 738-5017	Mattamiscotis (Penobscot County)
Burlington 732-3985	Grand Falls (Penobscot County)
Linneus 532-6182	TA-R2 (Aroostook County)

AGENT/MUNICIPALITY

TOWNSHIP

Stockholm
896-5659

T16-R4 (Aroostook County)

Ashland
435-2311

T11-R4 - Squapan (Aroostook County)

Eustis
246-4008

Wyman (Franklin County)

Unity
948-3763

Unity Township (Kennebec County)

LAND USE REGULATION COMMISSION

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

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

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

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

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

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

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

Subdividing in the Wildlands of Maine

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

Statutes Administered by LURC

Land Use Districts and Standards

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

Erosion Control on Logging Jobs

TAXATION IN THE UNORGANIZED TERRITORY

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

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

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

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

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

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

AROOSTOOK COUNTY	
COLLECTOR	TOWNSHIP
New Canada Tax Collector (834-4004) 27 Thibeault Road New Canada 04743	T17-R5 WELS
St. Agatha Town Office (543-7305) 419 Main Street St. Agatha, Maine 04772	T17-R4 WELS, Sinclair
Tax Collector (834-3136) Town of Fort Kent 111 West Main Street Fort Kent, Maine 04743	T14-R15 WELS, T15-R15 WELS, T14-R16 WELS, T20-R11 & 12 WELS

AROOSTOOK COUNTY (CONT'D)
COLLECTOR TOWNSHIP

Tax Collector (444-6460) Winterville Plantation Winterville, Maine 04788	T14-R6 WELS, T15-R6 WELS
--	--------------------------

Tax Collector (493-3324) City of Caribou 25 High Street Caribou, Maine 04736	Connor
---	--------

Tax Collector (896-5659) Town of Stockholm School Street Stockholm, Maine 04783	T16-R4 WELS, T16-R5 WELS
--	--------------------------

Tax Collector (365-4260) Town of Sherman School Street Sherman, Maine 04776	Silver Ridge, Benedicta
--	-------------------------

Tax Collector (736-2464) Town of Mattawamkeag Main Street Mattawamkeag, Maine 04459	TA-R5 WELS (Molunkus)
--	-----------------------

Tax Collector (532-6182) Town of Linneus Route 2 Houlton, Maine 04730	TA-R2 WELS
--	------------

Tax Collector (425-2611) Town of Blaine Main Street Blaine, Maine 04734	E Township
--	------------

Tax Collector (435-2311) Town of Ashland Bridgham Street Ashland, Maine 04732	T10-R4 WELS (Squapan)
--	-----------------------

Tax Collector (528-2215) 28 Katahdin Street Patten, Maine 04765	T9-R5 WELS
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FRANKLIN COUNTY

COLLECTOR

TOWNSHIP

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

Salem

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

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

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

Freeman

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

Perkins

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

Washington

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

Davis, Stetsontown

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

Madrid

HANCOCK COUNTY

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

T7 SD, All Islands

HANCOCK COUNTY (CONT'D)

COLLECTOR

TOWNSHIP

Tax Collector (584-5106)
Town of Great Pond
PO Box 27
Aurora, Maine 04408

T34 MD, T28 MD, T41 MD

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

T8 SD

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

T3 ND

KENNEBEC COUNTY

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

Unity Township

KNOX COUNTY

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

All Islands

LINCOLN COUNTY

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

Louds Island (Muscongus)

OXFORD COUNTY

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

Albany, Mason

OXFORD COUNTY (CONT'D)	
COLLECTOR	TOWNSHIP

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

Riley, Grafton

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

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

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

Milton

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

Lower Cupsuptic, Lynchtown, Upper
 Cupsuptic, Adamstown, Parkertown

PENOBSCOT COUNTY

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

T2-R8 NWP, T1-R7 NWP
 (Mattamiscontis)

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

Argyle, Greenfield

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

Grand Falls, Summit

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

Herseytown

PENOBSCOT COUNTY (CONT'D)
COLLECTOR **TOWNSHIP**

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

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

Denise Worster (765-3343)
Kingman, Maine 04451

Kingman, Prentiss

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

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

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

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

PISCATAQUIS COUNTY

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

Millinocket Lake, T1-R9 WELS

Alice Templeton (695-2042 or 695-3353)
PO Box 42
Greenville Jct., Maine 04442

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

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

Orneville

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

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

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

Elliottsville

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

WASHINGTON COUNTY (CONT'D)	
COLLECTOR	TOWNSHIP

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

Brookton, Forest City

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

Trescott

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

Lambert Lake

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

T21 ED

Tax Collector (796-5272)
Grand Lake Stream Plantation
Grand Lake Stream, Maine 04637

T5 ND, T6 ND

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

Edmunds

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

T29 MD

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

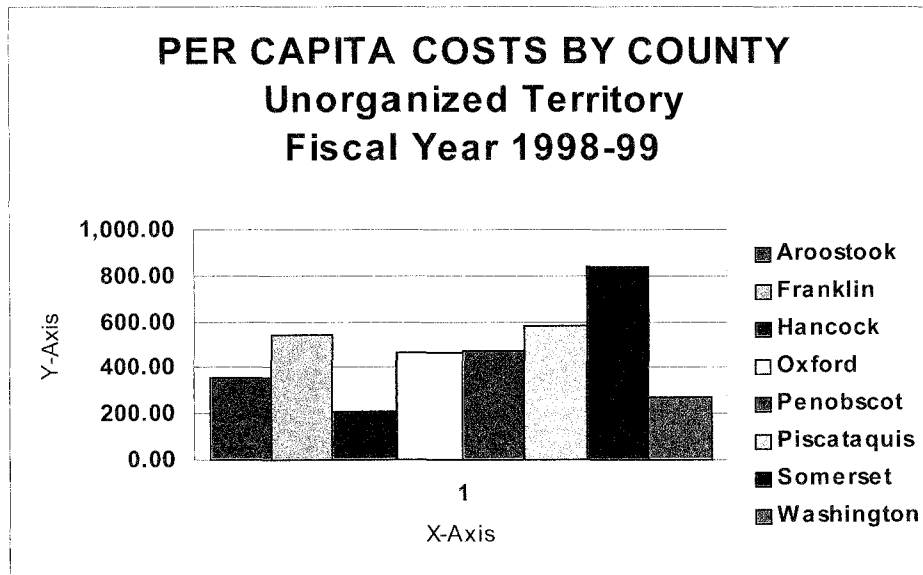
T14, T18 ED, T19 ED, Marion

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UNORGANIZED TERRITORY INFORMATION
FISCAL YEAR 1998-1999

<u>Tax Code</u>	<u>County</u>	<u>Resident Population</u>	<u>Number of Building Accts</u>	<u>Taxable Acreage</u>	<u>Miles of Road</u>		<u>Taxable Valuation</u>	<u>% of Total Valuation</u>	<u>FY1998-99 Tax Assess.</u>	<u>Cost Per Capita</u>
					<u>Summer</u>	<u>Winter</u>				
03	Aroostook	1,598	2,513	2,461,472.22	46.01	55.89	462,270,865	24.9%	568,016	355.45
07	Franklin	601	950	413,929.97	33.37	45.25	100,235,864	5.4%	324,025	539.14
09	Hancock	178	763	267,249.88	9.18	12.1	56,676,620	3.0%	36,656	205.93
11	Kennebec	36	13	6,284.00	1.72	1.72	2,462,774	0.1%	0	0.00
13	Knox	0	95	1,152.98	0	0	6,266,533	0.3%	0	0.00
15	Lincoln	1	43	1,441.44	0.85	0.85	4,578,081	0.2%	0	0.00
17	Oxford	594	799	326,360.22	56.27	45.35	92,022,846	4.9%	277,394	466.99
19	Penobscot	1,375	1,778	771,740.13	59.35	124.32	168,845,537	9.1%	651,182	473.59
21	Piscataquis	684	2,712	1,724,902.85	71.64	75.67	450,207,243	24.2%	398,900	583.19
25	Somerset	693	2,104	1,625,561.76	49.54	64.73	389,007,835	20.9%	581,015	838.41
27	Waldo	0	4	103.00	0	0	503,290	0.0%	0	0.00
29	Washington	1,157	1,635	677,230.66	72.19	100.12	126,586,248	6.8%	316,784	273.80
		<u>6,917</u>	<u>13,409</u>	<u>8,277,429.11</u>	<u>400.12</u>	<u>526.00</u>	<u>1,859,663,736</u>	<u>100.0%</u>	<u>3,153,972</u>	<u>455.97</u>



Northern Aroostook County



Hedgehog Mountain



Photos provided by Maine Department of Conservation

AROOSTOOK COUNTY

County Seat: Houlton
Unorganized Territory Area: 3,963.34 square miles
1990 Unorganized Territory Population: 1,598
Number of Unorganized Territory Townships: 108

County Office

144 Sweden Street

Suite 1

Caribou 04736-2353

Fax: 493-3491

493-3318

Commissioners

Norman L. Fournier, Chair (District includes Connor)

PO Box 1141

Soldier Pond 04781

834-3155

Peter S. Kelley (District includes Northwest Aroostook and Square Lake)

PO Box 66

Caribou 04736

498-2581

Paul J. Adams (District includes Benedicta and E Plantation)

Katahdin Trust

PO Box 1017

Houlton 04730

532-4277

County Administrator: Roland D. Martin

Sheriff: Theodore L. St. Pierre

Treasurer: Wilfred J. Bell

Register of Deeds:

Louise Caron (North)

Mary C. Bennett (South)

Judge of Probate: James P. Dunleavy

Register of Probate: Joanne M. Carpenter

EMA Director: Vernon Ouellette

Unorganized Territory Public Works Dir.: David D. Cyr

District Attorney: Neale T. Adams, Esq.

Fax: 493-3491

Fax: 532-7319

Fax: 493-3491

Fax: 834-3138

Fax: 532-7319

Fax: 532-7319

Fax: 532-7319

Fax: 328-4205

Fax: 328-4205

Fax: 493-3493

493-3318

532-3471

493-3318

834-3925

532-1500

532-1502

532-1502

328-4480

328-9201

498-2557

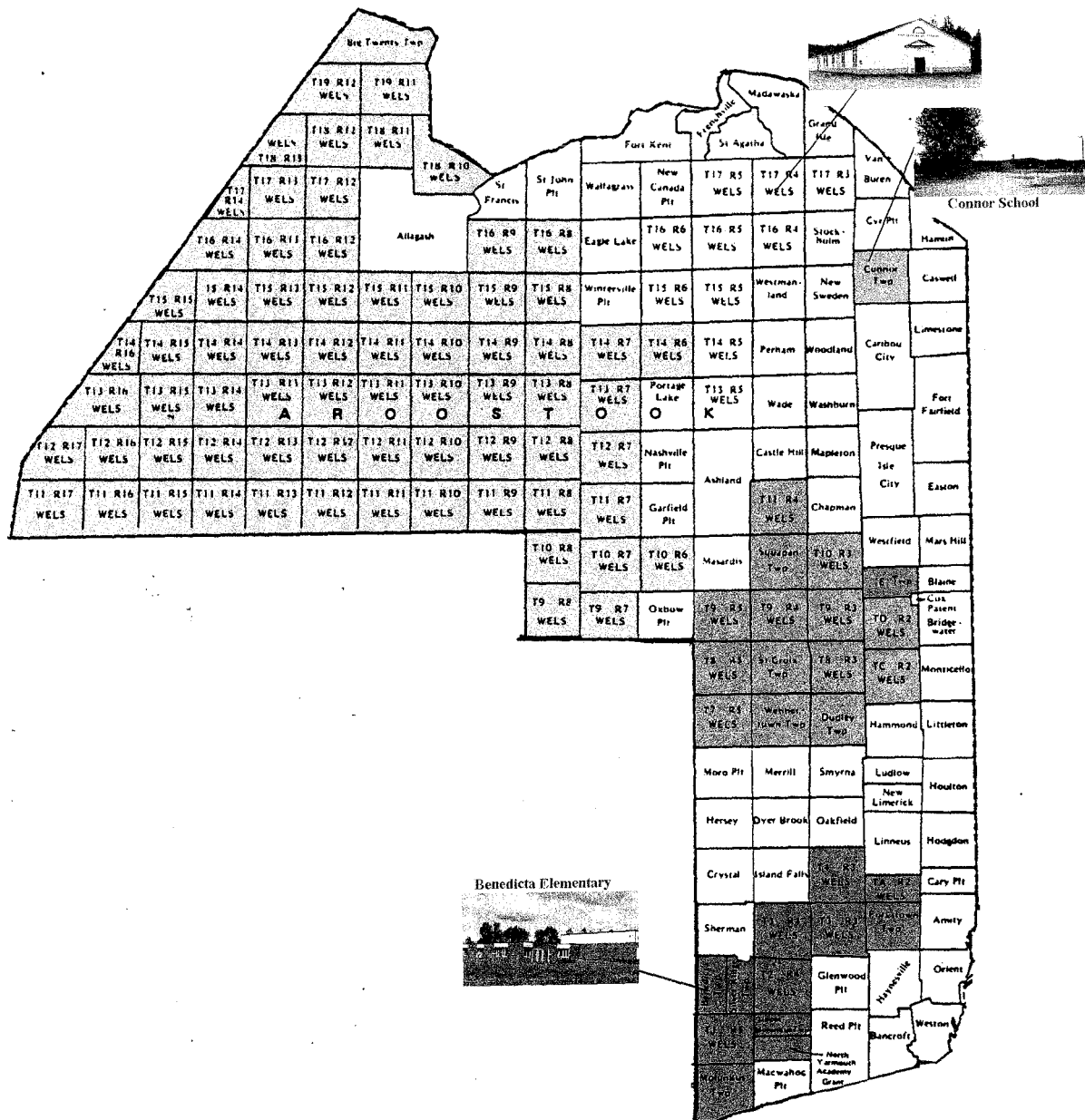
**UNORGANIZED TERRITORY
AROOSTOOK COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
YEAR ENDED JUNE 30, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
SOURCES OF FINANCIAL RESOURCES			
REVENUES			
Local property taxes - general	\$ 568,016	568,016	0
Local property taxes - county	472,528	472,528	0
State assistance	48,900	56,484	7,584
Excise taxes	122,000	160,451	38,451
Snowmobile revenue	1,400	19,039	17,639
Interest on deposits	10,000	11,017	1,017
Other	100	895	795
	<u>1,222,944</u>	<u>1,288,430</u>	<u>65,486</u>
USE OF FINANCIAL RESOURCES			
EXPENDITURES			
County tax	472,528	472,528	0
Roads and bridges	155,250	155,250	0
Snow removal	169,025	163,147	5,878
Solid waste disposal	105,075	105,877	(802)
Fire protection	66,790	64,150	2,640
Ambulance services	34,640	31,440	3,200
Administration	25,000	25,417	(417)
Appropriations to capital outlays	214,500	214,500	0
Street lights	5,285	5,423	(138)
Snowmobile trails	1,400	18,834	(17,434)
Recreation	17,500	17,743	(243)
Northern Maine Development Commission	10,400	10,985	(585)
Senior citizens	6,940	6,362	578
Cemeteries	1,350	931	419
Polling places	3,700	1,390	2,310
Audit	2,000	2,000	0
Animal control	570	570	0
Other	2,050	2,067	(17)
	<u>1,294,003</u>	<u>1,298,614</u>	<u>(4,611)</u>
NET INCREASE (DECREASE) IN FUND BALANCE FROM OPERATIONS			
	<u>(71,059)</u>	<u>(10,184)</u>	<u>60,875</u>
OTHER SOURCES			
Transfer from surplus	<u>71,059</u>	<u>0</u>	<u>(71,059)</u>
OTHER USES			
Capital outlays in excess of appropriations	<u>0</u>	<u>25,499</u>	<u>(25,499)</u>
NET (DECREASE) IN FUND BALANCE	<u>\$ 0</u>	<u>(35,683)</u>	<u>(35,683)</u>
FUND BALANCE - JULY 1, 1998		<u>258,204</u>	
FUND BALANCE - JUNE 30, 1999		<u>222,521</u>	

AROOSTOOK COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS

Patrick Theriault School

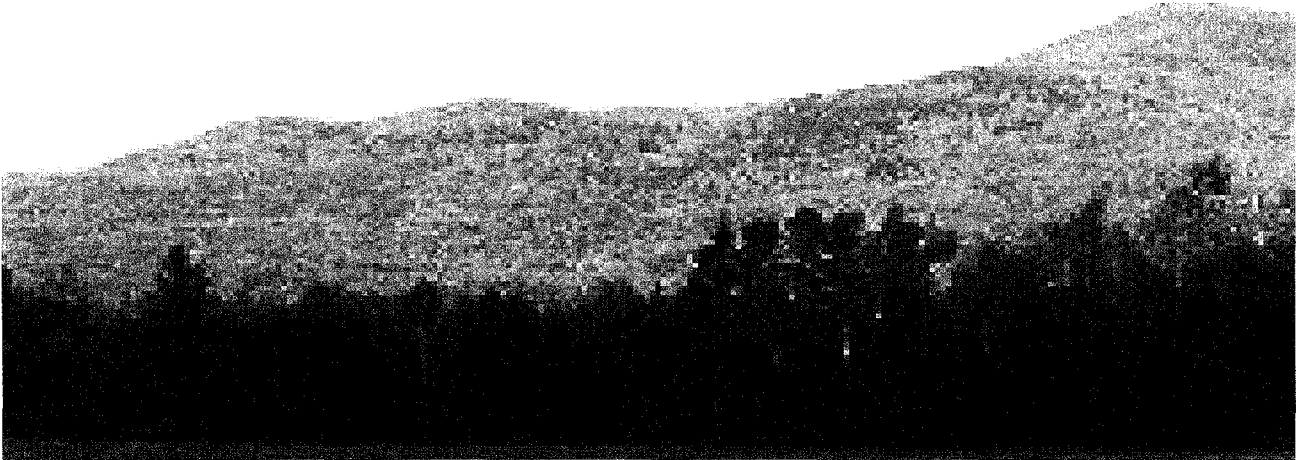


	Population		Children			Adult Voter Population	Homes		Estimated 2.6 Home Avg. Non-Residents
	1980	1990	Prior School 0 to 4 yrs.	Elementary 5 to 13 yrs	Secondary 14 to 17 yrs.		Year Round	Seasonal	
Aroostook:									
Central	16	53	3	2	8	40	21	220	572
Connor	574	468	37	45	31	355	170	19	49
Northwest	101	45	4	7	9	44	24	21	55
Square Lake	261	404	27	68	24	285	142	329	855
	604	584	25	64	34	441	215	851	2,213
	1,556	1,598	100	191	106	1,201	589	1,640	4,264

*E Township deorganized June, 1990

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

Salem Township looking toward Mt. Abram



Madrid Township



Photos by Doreen Sheive

FRANKLIN COUNTY

County Seat: Farmington
Unorganized Territory Area: 696.32 square miles
1990 Unorganized Territory Population: 601
Number of Unorganized Territory Townships: 26

County Office

Franklin County Courthouse
38 Main Street
Farmington 04938

Fax: 778-5899 778-6614

Commissioners

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

Frederick W. Hardy (District contains no unorganized territory) 778-4320
RR 1, Box 3501
New Sharon 04955

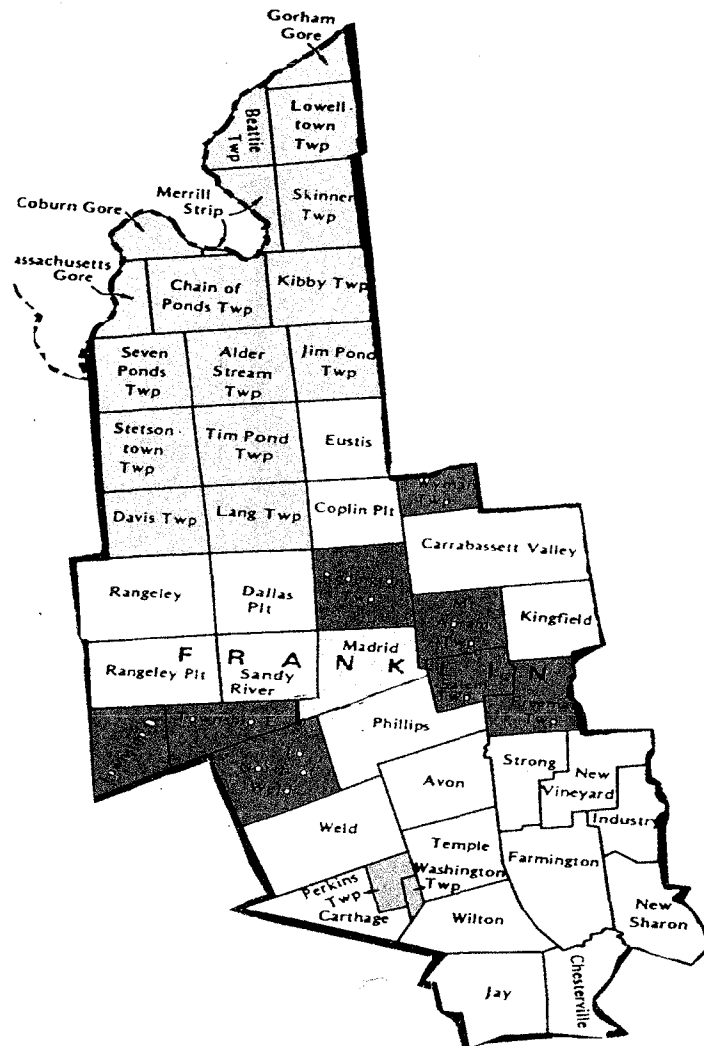
Meldon H. Gilmore (District includes all of the unorganized territory) 265-2242
RR 1, Box 1730
Kingfield 04947

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

**UNORGANIZED TERRITORY
FRANKLIN COUNTY
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes - Assessment	\$ 324,025	324,025	0
Taxes - Excise	42,000	61,864	19,864
State of Maine:			
Local Road Assistance	42,000	42,852	852
Snowmobile Reimbursement	400	226	(174)
Other revenues:			
Investment income	0	10,467	10,467
Other	0	10	10
Total Revenues	408,425	439,444	31,019
Expenditures			
Roads and bridges	124,700	97,943	26,757
Snow removal	180,722	180,718	4
Dumps	62,068	56,366	5,702
Fire protection	31,035	24,972	6,063
Animal control	200	0	200
Cemeteries	1,210	1,063	147
Ambulance	20,186	18,698	1,488
Street lights	500	458	42
Administration	22,356	16,352	6,004
Capital reserves	26,500	27,303	(803)
Total Expenditures	469,477	423,873	45,604
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(61,052)	15,571	76,623
Fund Balance - Beginning		275,557	
Fund Balance - Ending		291,128	

FRANKLIN COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.6 Home Avg. Non- Residents
	1980	1990	Prior School 0 to 4 yrs.	Elementary 5 to 13 yrs	Secondary 14 to 17 yrs.		Year Round	Seasonal	
Franklin:									
North	351	459	32	57	34	336	175	132	343.2
South	28	21	1	1		19	10	172	447.2
East Central	48	56	5	4	4	43	22	25	65
West Central	0	0						28	72.8
Madrid	7	65	5	10	1	49	28	113	293.8
	Unknown	178	8	17	10	143	81	111	288.6
	434	779	51	89	49	590	316	581	1,511

*Madrid deorganization effective July, 2000

NOTE: Although Madrid did not deorganize until July, 2000, the associated data is included for your information

Eagle Island Lighthouse and Fog Horn Tower



Photo by Commissioner Dennis Damon

HANCOCK COUNTY

County Seat: Ellsworth
Unorganized Territory Area: 485.96 square miles
1990 Unorganized Territory Population: 178
Number of Unorganized Territory Townships/Islands: 46

County Office
60 State Street
Ellsworth 04605

Fax: 667-1412 667-9542

Commissioners

Dennis S. Damon, Chair (District contains no unorganized territory) 667-9629
RFD 1, Box 222
Ellsworth 04605

Walter L. Bunker (District includes Central, East, and Northwest unorganized territory) 667-3161
RFD 3, Box 21D
Ellsworth 04605

Percy L. Brown, Jr. (District contains unorganized territory islands) Fax: 348-6066 348-6019
653 Sunset Road 348-2247
Deer Isle 04627

County Clerk: Ray A. Bickford, Jr.	Fax: 667-1412	667-9542
Sheriff: William F. Clark	Fax: 667-7516	667-1404
Treasurer: Robert F. Lakin	Fax: 667-1414	667-8272
Register of Deeds: Marilyn Hanscom	Fax: 667-1410	667-8353
Judge of Probate: James Patterson		667-8434
Register of Probate: Margaret C. Lunt		667-8434
EMA Director: Deale B. Salisbury	Fax: 667-1406	667-8126
District Attorney: Michael E. Povich, Esq.	Fax: 667-0784	667-4621

UNORGANIZED TERRITORY HANCOCK COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
General property	\$ 36,656	36,656	0
Excise taxes	9,700	9,822	122
Intergovernmental revenues:			
State of Maine:			
Highway block grant	12,732	12,732	0
Snowmobile	50	35	(15)
Investment income:			
Interest income	1,200	2,961	1,761
Capital reserves	0	2,383	2,383
Other revenues:			
Miscellaneous	100	10	(90)
Total Revenues	<u>60,438</u>	<u>64,599</u>	<u>4,161</u>
Expenditures:			
Roads and bridges	7,500	5,054	2,446
Snow removal	34,000	31,216	2,784
Solid waste removal	23,000	23,638	(638)
Fire protection	11,500	9,084	2,416
Administration	4,188	4,188	0
Polling places	150	0	150
Snowmobile club	1,500	1,500	0
Operational costs	3,100	1,909	1,191
Reserves:			
E-911	3,000	0	3,000
Total Expenditures	<u>87,938</u>	<u>76,589</u>	<u>11,349</u>
Excess of Revenues over (under) Expenditures	<u>(27,500)</u>	<u>(11,990)</u>	<u>15,510</u>
Fund Balance - July 1		<u>178,564</u>	
Fund Balance - June 30		<u>166,574</u>	

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(No Photo Available)

KENNEBEC COUNTY

County Seat: Augusta
Unorganized Territory Area: 9.82 square miles
1990 Unorganized Territory Population: 36
Number of Unorganized Territory Townships: 1

County Office
125 State Street
Augusta 04330

Fax: 623-4083 622-0971

Commissioners

Paul F. Jacques, Chair (District includes Unity Township) 873-3570
41 Oakland Street
Waterville 04901

Wesley G. Kieltyka (District contains no unorganized territory) Fax: 622-9980 623-1114
5 Duncan Road
Augusta 04330

Nancy Rines (District contains no unorganized territory) Fax: 623-0438 582-1844
PO Box 68 626-0934
South Gardiner 04359

County Clerk: Trudy Lamoreau	Fax: 623-4083	622-0971
Sheriff: Bryan Lamoreau	Fax: 623-6387	623-3614
Treasurer: Patrick E. Paradis	Fax: 623-4083	622-1362
Register of Deeds: Norma Buck Mann	Fax: 622-1598	622-0431
Judge of Probate: James Mitchell, Esq.	Fax: 621-1639	622-7558
Register of Probate: Kathleen Ayers	Fax: 621-1639	622-7558
EMA Director: Vincent Cerasuolo	Fax: 622-4128	623-8407
District Attorney: David Crook, Esq.	Fax: 622-5839	623-1156

KENNEBEC COUNTY

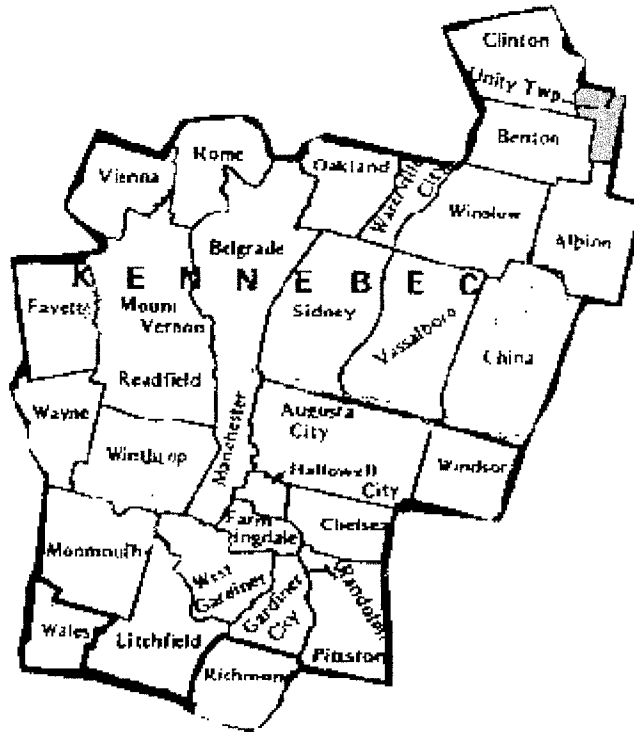
Statement of Changes in Agency Funds Payable

Agency Fund - Unity Township

Period ended December 32, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Agency funds (receivable) payable, beginning of year \$	(1,004)	3,755
Asset additions:		
Department of Transportation	2,064	2,064
State of Maine - property taxes	4,500	0
Excise tax	2,919	3,339
Investment income	112	141
Total asset additions	9,595	5,544
Asset deletions:		
Unity fire department	1,000	2,663
Snow removal	3,576	5,364
Roads	600	0
Town of Unity	1,471	1,337
Waste disposal	939	939
Miscellaneous	64	0
Total asset deletions	7,650	10,303
Agency funds (receivable) payable, end of year \$	941	(1,004)

KENNEBEC COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



	Children								Estimated 2.6 Home Avg. Non- Residents
	Population		Prior School	Elementary	Secondary	Adult Voter	Homes		
	1980	1990	0 to 4 yrs.	5 to 13 yrs	14 to 17 yrs.	Population	Year Round	Seasonal	
Kennebec									
Unity Township	37	36	1	4	1	30	14	0	0

Grafton Notch State Park



Richardson Lake



Photo provided by Maine Department of Conservation

OXFORD COUNTY

County Seat: Paris
Unorganized Territory Area: 641.98 square miles
1990 Unorganized Territory Population: 594
Number of Unorganized Territory Townships: 19

County Office
26 Western Avenue
South Paris 04281

Fax: 743-1545 743-6359

Commissioners

Fredric Kennard, Chair (District includes North Oxford) 364-8891
414 Penobscot Street
Rumford 04276

Albert S. Carey (District includes Milton and Albany) 743-2821
29 Durrell Hill Road
South Paris 04281

Steven Merrill (District includes Batchelders Grant and Mason) 743-7695
154 Main Street 539-4112
Norway 04268

County Clerk: Carole G. Mahoney

Fax: 743-1545 743-6359

Sheriff: Lloyd Herrick

Fax: 743-1510 743-9554

Treasurer: Mary Ann Prue

Fax: 743-1545 743-6350

Register of Deeds:

Jane C. Rich (East)

Fax: 743-2656 743-6211

Jean Watson (West)

Fax: 935-4183 935-2565

Judge of Probate: Dana C. Hanley

Fax: 743-2656 743-4297

Register of Probate: Theodore Tracy

Fax: 743-2656 743-6671

EMA Director: Ken Whitman

Fax: 743-7346 743-6336

District Attorney: Norman Croteau, Esq.

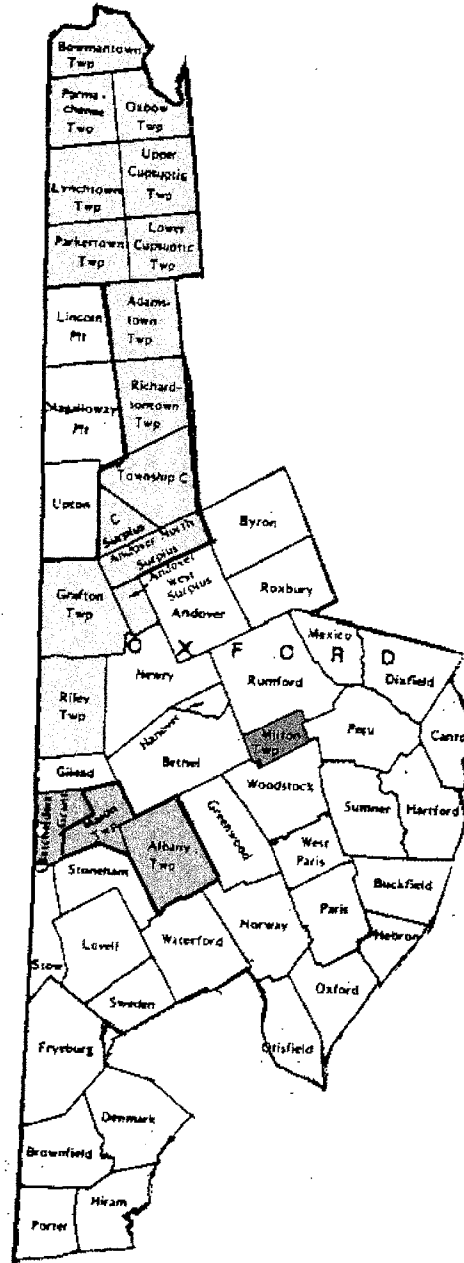
Fax: 743-1511 743-8282

**UNORGANIZED TERRITORY
OXFORD COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
YEAR ENDED JUNE 30, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
General property	\$ 277,394	277,394	0
Excise taxes	40,000	55,229	15,229
Intergovernmental revenues:			
Federal:			
National forest fund	0	14,012	14,012
FEMA	0	34,752	34,752
State of Maine:			
Highway block grant	60,396	60,396	0
Conservation	0	26,000	26,000
FEMA	0	2,997	2,997
Snowmobile registrations	300	278	(22)
Investment income:			
General	3,000	4,290	1,290
Capital improvement reserves	0	7,557	7,557
Other revenues:			
Miscellaneous	0	1,019	1,019
	<u>381,090</u>	<u>483,924</u>	<u>102,834</u>
Total Revenues			
Expenditures:			
Roads and bridges maintenance	140,000	170,802	(30,802)
Snow removal	120,000	104,024	15,976
Solid waste removal	41,000	48,448	(7,448)
Fire protection	15,000	9,819	5,181
Administration	23,100	16,861	6,239
Ambulance services	13,000	12,932	68
Land rental	2,750	2,500	250
Polling places	750	450	300
Animal control	1,000	0	1,000
Street lights, insurance	450	478	(28)
Contingent	25,000	0	25,000
Snowmobile trails	300	0	300
Cemeteries	250	140	110
Audit	2,500	2,500	0
Miscellaneous	0	742	(742)
Capital outlay:			
Roads and bridges	100,000	108,558	(8,558)
Dumps	0	750	(750)
	<u>485,100</u>	<u>479,004</u>	<u>6,096</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	<u>(104,010)</u>	4,920	<u>108,930</u>
Fund Balance - July 1		<u>425,786</u>	
Fund Balance - June 30		<u>430,706</u>	

OXFORD COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.6 Home Avg. Non- Residents
	1980	1990	Prior School 0 to 4 yrs.	Elementary 5 to 13 yrs	Secondary 14 to 17 yrs.		Year Round	Seasonal	
Oxford:									
Milton	123	128	7	19	13	89	42	13	34
North	37	11			1	10	5	285	741
	348	455	32	77	31	315	160	196	510
	508	594	39	96	45	414	207	494	1,284

Lower Shin Pond



Herseytown



PENOBSCOT COUNTY

County Seat: Bangor
Unorganized Territory Area: 1,242.97 square miles
1990 Unorganized Territory Population: 1,375
Number of Unorganized Territory Townships: 38

County Office
97 Hammond Street
Bangor 04401-4998

Fax: 945-6027 942-8535

Commissioners

Peter K. Baldacci, Chair (District contains no unorganized territory) Fax: 942-8335 942-0076
128 Maple Street
Bangor 04401

Richard D. Blanchard (District includes all of the unorganized territory) 827-4525
39 Oak Street
Old Town 04468

Thomas J. Davis, Jr. (District contains no unorganized territory) 884-8383
PO Box 112
Kenduskeag 04450

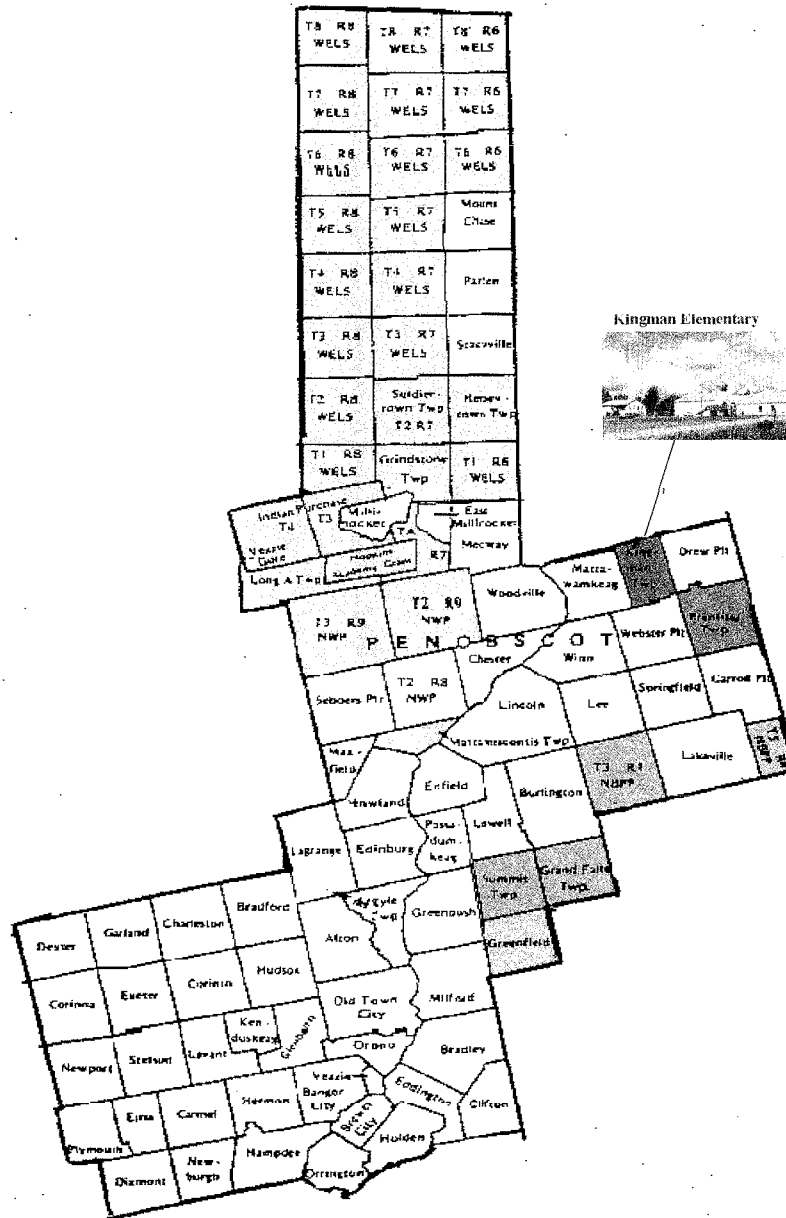
County Clerk: Donna L. Keim	Fax: 945-6027	942-8535
Sheriff: Edward J. Reynolds	Fax: 945-4761	947-4585
Treasurer: Patricia Blanchette	Fax: 945-6027	942-8535
Register of Deeds: Susan F. Bulay	Fax: 945-4920	942-8797
Judge of Probate: Allan Woodcock, Jr.	Fax: 941-8499	942-8769
Register of Probate: Susan M. Almy	Fax: 941-8499	942-8769
EMA Director: G. Stephen Watson	Fax: 942-8941	945-4750
District Attorney: R. Christopher Almy, Esq.	Fax: 945-4748	942-8552

**UNORGANIZED TERRITORY
PENOBSCOT COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
YEAR ENDED JUNE 30, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes assessed	\$ 651,182	651,182	0
Local road assistance	100,000	100,932	932
Excise taxes	120,000	130,028	10,028
Snowmobile revenue	700	851	151
Interest income	14,000	43,409	29,409
Miscellaneous	26,000	29,699	3,699
TOTAL REVENUES	911,882	956,101	44,219
EXPENDITURES			
Roads and bridges	212,200	180,408	31,792
Snow removal	352,189	355,629	(3,440)
Dumps	134,520	117,744	16,776
Fire protection	44,000	39,456	4,544
Cemeteries	14,000	14,333	(333)
Ambulance services	21,500	17,883	3,617
Snowmobile trails	2,200	2,351	(151)
Polling places	1,500	1,392	108
Kingman recreation	850	850	0
Administration	44,493	44,457	36
E-911 addressing	55,000	0	55,000
Animal control	5,000	1,977	3,023
Bank charges	630	796	-166
Capital expenditures	861,185	134,379	726,806
Contingencies	25,000	0	25,000
TOTAL EXPENDITURES	1,774,267	911,655	862,612
EXCESS OF REVENUES OVER EXPENDITURES	(862,385)	44,446	906,831
OTHER FINANCING SOURCES (USES)			
Utilization of designated surplus	862,385	0	(862,385)
TOTAL OTHER FINANCING SOURCES (USES)	862,385	0	(862,385)
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	44,446	44,446
Fund Balance - July 1		922,382	
Fund Balance - June 30		966,828	

PENOBSCOT COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.6 Home Avg. Non- Residents
	1980	1990	Prior School 0 to 4 yrs.	Elementary 5 to 13 yrs	Secondary 14 to 17 yrs.		Year Round	Seasonal	
Penobscot:									
Argyle	225	202	6	17	12	167	81	3	8
East Central		12	1	2	2	7	4	34	88
		267	N/A	N/A	N/A	N/A	112	75	195
	281	246	9	37	20	180	90	18	47
North	246	403	23	52	23	305	163	724	1,882
		245	15	52	15	163	77	10	26
Summit	7								
	759	1,375	54	160	72	822	527	864	2,246

*Pretiss deorganized June, 1990

**Greenfield deorganized July, 1993

Ripogenus Gorge

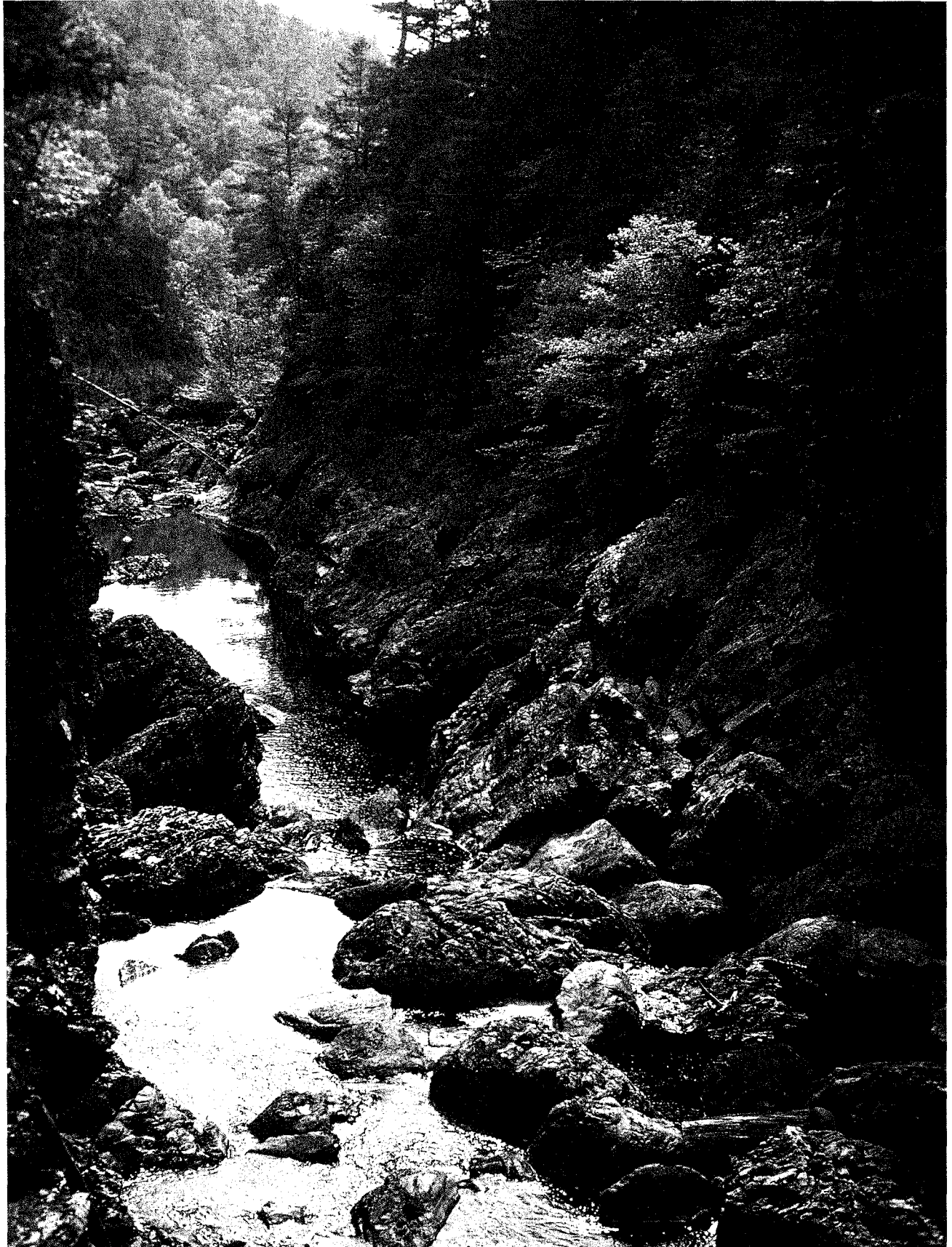


Photo provided by Department of Conservation
66

PISCATAQUIS COUNTY

County Seat: Dover-Foxcroft
Unorganized Territory Area: 3,320.81 square miles
1990 Unorganized Territory Population: 684
Number of Unorganized Territory Townships: 154

County Office
51 E. Main Street
Dover-Foxcroft 04426

Fax: 564-3022 564-2161

Commissioners

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

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

Gordon M. Andrews (District contains no unorganized territory) 564-2367
79 Park Street
Dover-Foxcroft 04426

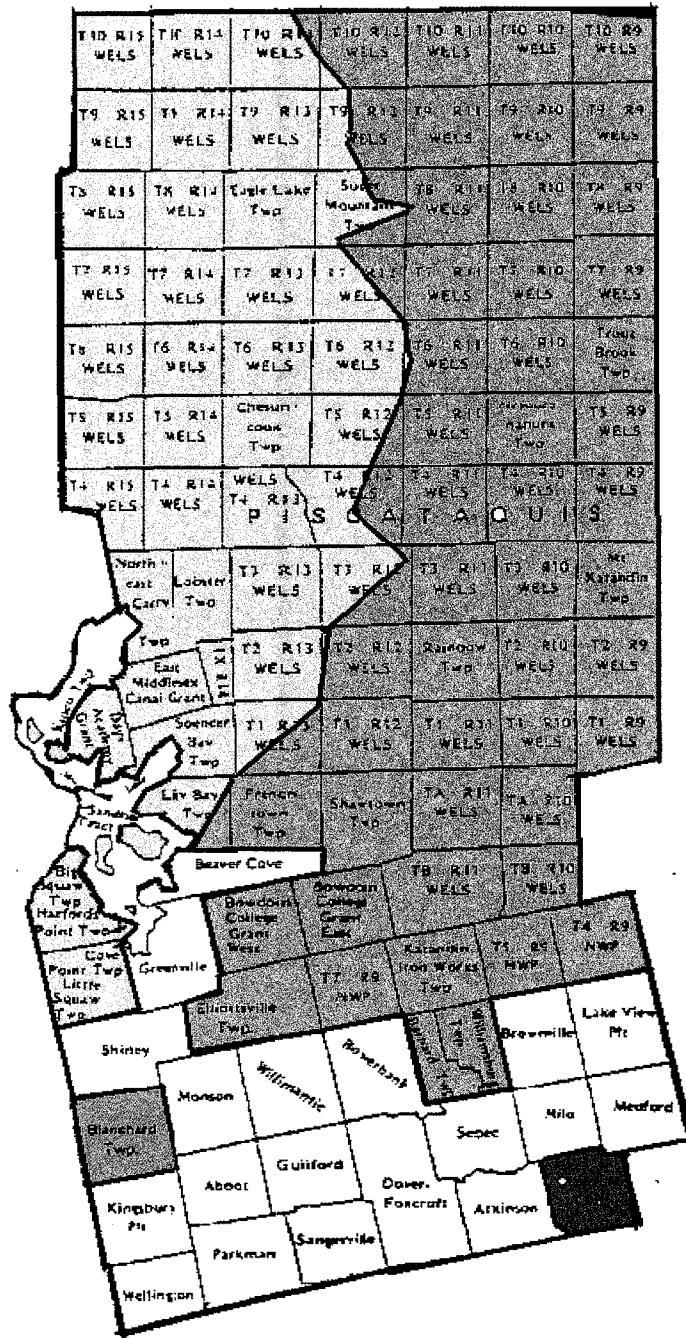
County Clerk: Carolyn K. Doore	Fax: 564-3302	564-2161
Sheriff: John J. Goggin	Fax: 564-2315	564-3304
Treasurer: Philip E. Warren		564-2161
Register of Deeds: Linda M. Smith	Fax: 564-7708	564-2411
Judge of Probate: Douglas M. Smith		564-2431
Register of Probate: Judith A. Raymond		564-2431
EMA Director: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

**UNORGANIZED TERRITORY
PISCATAQUIS COUNTY, MAINE**

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR YEAR ENDED JUNE 30, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes assessed	\$ 398,900	\$ 398,900	\$ 0
Excise taxes	92,000	111,248	19,248
Intergovernmental revenues	89,200	91,083	1,883
Interest income	22,000	15,581	(6,419)
Miscellaneous revenues	1,400	3,832	2,432
Total revenues	603,500	620,644	17,144
EXPENDITURES			
Administration	37,229	36,621	608
Fire	38,750	36,225	2,525
Highways and bridges	481,800	375,882	105,918
Dump	185,850	157,317	28,533
Ambulance	7,575	7,000	575
Cemeteries	6,100	3,617	2,483
Animal control	1,000	341	659
Snowmobile trails	1,000	1,007	(7)
Debt service	7,500	0	7,500
Capital outlay - bridges	15,000	10,674	4,326
Contingency	0	5,747	(5,747)
Total expenditures	781,804	634,431	147,373
Excess of revenues over (under) expenditures	\$ (178,304)	\$ (13,787)	\$ 164,517
FUND BALANCE - BEGINNING		440,003	
FUND BALANCE - ENDING		\$ 426,216	

PISCATAQUIS COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



	Population		Prior School 0 to 4 yrs	Children			Adult Voter Population	Homes		Estimated 2.6 Home Avg. Non- Residents
	1980	1990		Elementary 5 to 13 yrs	Secondary 14 to 17 yrs			Year Round	Seasonal	
Piscataquis:										
Blanchard*		78	6	5	2	65	40	88	229	
Northeast	132	218	7	27	18	166	94	1,166	3,032	
Northwest	99	141	8	14	4	115	62	841	2,187	
Southwest	183	247	20	35	15	177	93	231	601	
Total	414	684	41	81	39	523	289	2,326	6,048	

*Blanchard deorganized in 1985

Attean Pond



Dead River



Photo provided by Maine Department of Conservation

SOMERSET COUNTY

County Seat: Skowhegan
Unorganized Territory Area: 2,367.21 square miles
1990 Unorganized Territory Population: 693
Number of Unorganized Territory Townships: 80

County Office
Court Street
Skowhegan 04976

Fax: 858-4707 474-9861

Commissioners

Zane G. Libby, Chair (District contains no unorganized territory) 634-3411
55 Waterville Road
Norridgewock 04957

Joseph B. Bowman (District contains no unorganized territory) 474-8609
RFD 3, Box 1500
Skowhegan 04976

Robert Garland (District includes all of the 696-3010
PO Box 75 unorganized territory)
Anson 04911

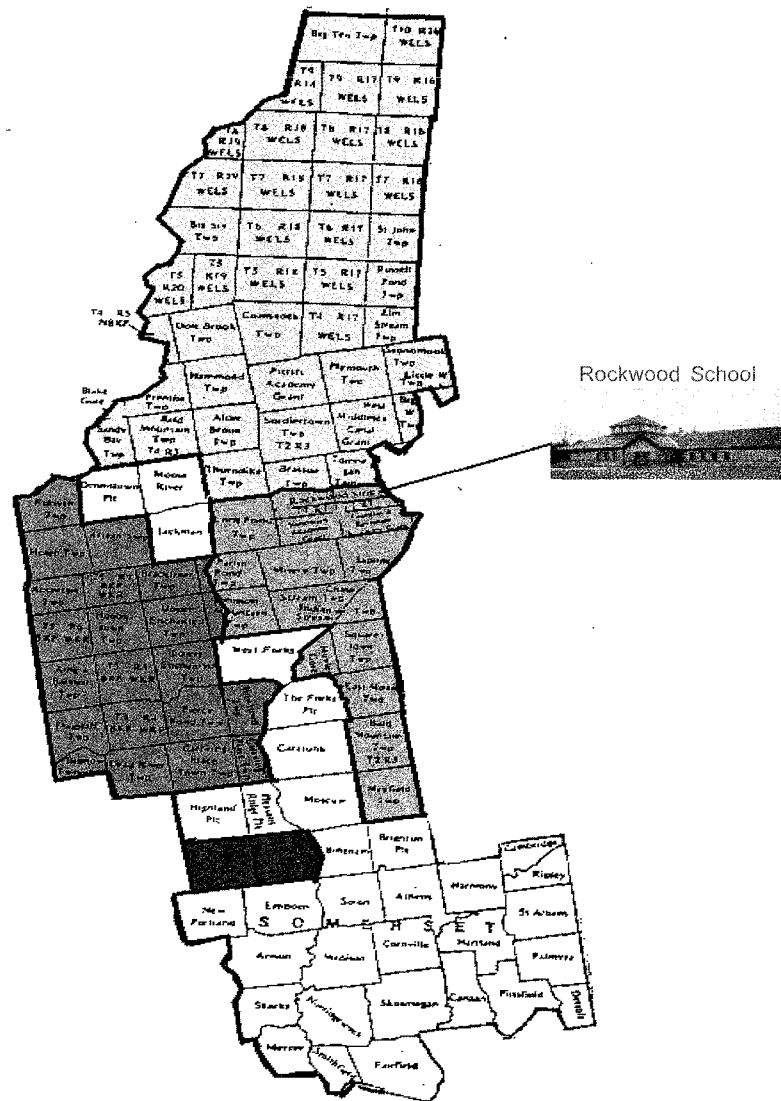
County Clerk: Robin Poland	Fax: 474-7405	474-9861
Sheriff: Barry A. DeLong	Fax: 858-4705	474-9591
Treasurer: Ruth Ann Poland		474-5776
Register of Deeds: Marguerite P. Libby	Fax: 474-3421	474-3421
Judge of Probate: John Alsop		474-3322
Register of Probate: Alison M. Hawes		474-3322
EMA Director: Richard Russell	Fax: 474-0879	474-6788
District Attorney: David Crook, Esq.	Fax: 474-7407	474-2423

**UNORGANIZED TERRITORY
SOMERSET COUNTY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
YEAR ENDED JUNE 30, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Property taxes	\$ 581,015	581,015	0
Excise taxes	78,000	107,314	29,314
Intergovernmental	66,396	66,405	9
Charges for services	4,900	5,192	292
Investment income	0	20,767	20,767
Miscellaneous	16,000	19,135	3,135
TOTAL REVENUES	<u>746,311</u>	<u>799,828</u>	<u>53,517</u>
EXPENDITURES			
Roads and bridges	190,000	239,564	(49,564)
Snow removal	142,376	142,376	0
Dumps	113,711	123,494	(9,783)
Fire protection	38,977	39,939	(962)
Cemeteries	6,390	6,080	310
Ambulance services	6,500	1,588	4,912
Street lights	3,900	3,769	131
Snowmobile trails	32,200	29,000	3,200
Polling places	1,800	369	1,431
Community Building - Rockwood	6,000	5,870	130
Moosehead Vacation Sports Association	6,000	6,000	0
Administration	35,539	35,539	0
E-911 addressing	2,000	0	2,000
Animal control - Humane Society Shelter	1,000	154	846
Contingency	0	25,000	(25,000)
TOTAL EXPENDITURES	<u>586,393</u>	<u>658,742</u>	<u>(72,349)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>159,918</u>	<u>141,086</u>	<u>(18,832)</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	(159,918)	(159,918)	0
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>159,918</u>	<u>(18,832)</u>	<u>(18,832)</u>
Fund Balance - July 1		<u>189,147</u>	
Fund Balance - June 30		<u>170,315</u>	

SOMERSET COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



	Population		Children			Adult Voter Population	Homes		Estimated 2.6 Home Avg. Non- Residents
	1980	1990	Prior School 0 to 4 yrs.	Elementary 5 to 13 yrs	Secondary 14 to 17 yrs.		Year Round	Seasonal	
Somerset:									
Northeast	278	289	19	43	11	216	124	112	291
Northwest	301	377	17	50	15	295	157	815	2,119
Seboomook	15	8			2	6	3	260	676
	37	19		2	1	16	9	186	484
	631	693	36	95	29	533	293	1,373	3,570

Public Boat Landing, Edmunds Township

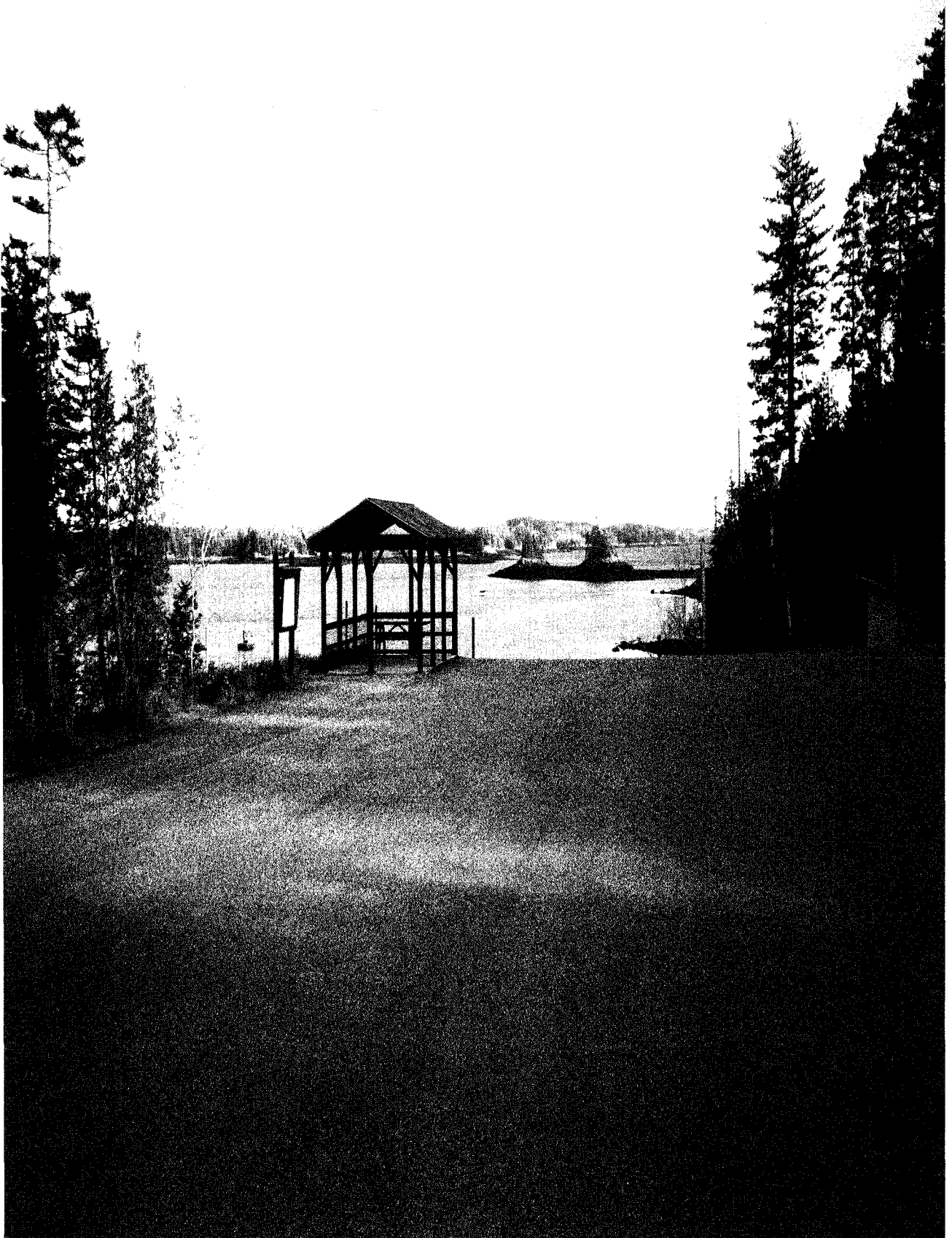


Photo by Dean Preston

WASHINGTON COUNTY

County Seat: Machias
Unorganized Territory Area: 1,107.06 square miles
1990 Unorganized Territory Population: 1,157
Number of Unorganized Territory Islands: 34

County Office
PO Box 297
Machias 04654

Fax: 255-3313 255-3127

Commissioners

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

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

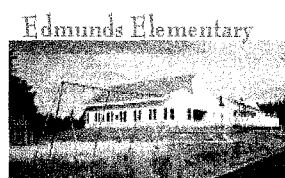
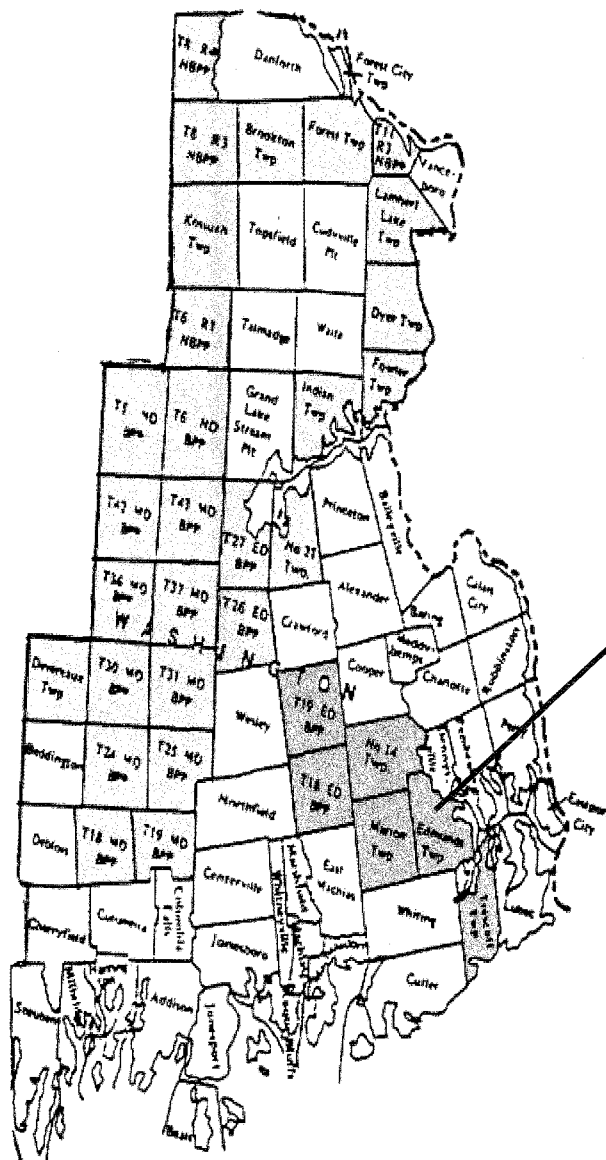
John B. Crowley, Sr (District contains no unorganized territory) 497-2178
Basin Road
Addison 04606

County Clerk: Joyce Thompson	Fax: 255-3313	255-3127
Sheriff: Joseph L. Tibbetts	Fax: 255-8636	255-4422
Treasurer: Carmen Look		255-8354
Register of Deeds: Sharon D. Strout		255-6512
Judge of Probate: Lyman L. Holmes		255-6591
Register of Probate: Carlene Holmes		255-6591
EMA Director: Paul Thompson		255-3931
District Attorney: Michael E. Povich, Esq.		255-4425

**UNORGANIZED TERRITORY
WASHINGTON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
YEAR ENDED JUNE 30, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Property taxes	\$ 316,784	316,784	0
Excise taxes	102,157	103,141	984
Intergovernmental revenues:			
Federal:			
FEMA	0	12,137	12,137
Moosehorn wildlife refuge	23,440	20,139	(3,301)
State of Maine:			
Highway block grant	92,799	92,136	(663)
MEMA	0	1,671	1,671
Snowmobile	740	620	(120)
Licenses and permits	1,500	890	(610)
Charges for services			
Equipment rental	1500	257	(1,243)
Marion septic	4666	6799	2,133
Solid waste	0	1714	1,714
Septic tanks	0	4815	4,815
Animal control	552	1223	671
Other revenues:			
Interest income	0	18992	18,992
Sale of asset	0	4500	4,500
Miscellaneous	0	2,068	2,068
TOTAL REVENUES	<u>544,138</u>	<u>587,886</u>	<u>43,748</u>
EXPENDITURES			
Roads and bridges	160,084	132,564	27,520
Snow removal	184,889	184,889	0
Dumps	111,282	111,282	0
Fire and ambulance	41,804	35,756	6,048
Animal control	1,500	1,465	35
Cemeteries	3,800	2,511	1,289
Street lights	2,400	2,065	335
Polling places	3,100	1,836	1,264
Community projects	10,600	10,140	460
Shellfish conservation	29,444	29,444	0
Administration	32,057	24,657	7,400
Soil and water	7,200	7,200	0
Reserves:			
Equipment maintenance	12,250	4,655	7,595
Salt shed	15,000	0	15,000
Capital outlay	20,587	20,587	0
E-911	8,500	2,681	5,819
Marion septic	3,122	3,122	0
Grants	30,000	0	30,000
Septic tanks	4,794	4,794	0
Recycling and compost	2,000	0	2,000
TOTAL EXPENDITURES	<u>684,413</u>	<u>579,648</u>	<u>104,765</u>
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES	<u>(140,275)</u>	<u>8,238</u>	<u>148,513</u>
Fund Balance - July 1		<u>550,685</u>	
Fund Balance - June 30		<u>558,923</u>	

WASHINGTON COUNTY UNORGANIZED TERRITORY 1990 RESIDENT POPULATION CENSUS



Children								
Population		Prior School	Elementary	Secondary	Adult Voter	Homes		
1980	1990	0 to 4 yrs.	5 to 13 yrs	14 to 17 yrs.	Population	Year Round	Seasonal	
Washington:								
	625	661	36	114	37	474	251	176
North**	393	496	21	72	38	365	185	493
	1,018	1,157	57	186	75	839	436	669
*Township 14 deorganized in April, 1986 and population added to East Central								
**Township 21 deorganized in April, 1983 and population added to North								

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KERSTEEN
OUELLETTE



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

**Annual Financial Report and Report required by
Government Auditing Standards**

June 30, 1999

**Certified
Public
Accountants**

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STATE OF MAINE UNORGANIZED TERRITORY
EDUCATION AND SERVICES FUND
Annual Financial Report
Year ended June 30, 1999

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Independent Auditor's Report

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

We have audited the accompanying financial statements of the State of Maine Unorganized Territory Education and Services Fund as of and for the year ended June 30, 1999, as listed in the table of contents. These financial statements are the responsibility of the State of Maine Unorganized Territory Education and Services Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the State of Maine Unorganized Territory Education and Services Fund as of June 30, 1999 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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

State of Maine Department of Audit
Page 2

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2000 on our consideration of the State of Maine Unorganized Territory Education and Services Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Rumyn Kersten Ouellette

January 12, 2000
South Portland, Maine

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

Combined Balance Sheet

All Fund Types and Account Groups

June 30, 1999

(with comparative totals for June 30, 1998)

	General	Fiduciary Fund Type	Account Group	Totals	
	Fund	Agency Fund	General Fixed Assets	(Memorandum Only)	
				1999	1998
ASSETS					
Receivables:					
Taxes receivable--current year	\$ 125,435	-	-	125,435	169,475
Taxes receivable--prior years	139,359	-	-	139,359	133,089
Tax liens	42,250	-	-	42,250	47,153
Due from State of Maine Treasury	2,927,204	228,397	-	3,155,601	4,660,422
Fixed Assets	-	-	3,651,195	3,651,195	2,847,950
Total assets	\$ 3,234,248	228,397	3,651,195	7,113,840	7,858,089
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable and payroll withholdings	283,153	-	-	283,153	167,583
Accrued wages	167,778	-	-	167,778	178,774
Accrued compensated absences	57,494	-	-	57,494	56,772
Due to State of Maine Treasury - Education	15,453	-	-	15,453	3,098
Due to other government agencies	-	228,397	-	228,397	215,510
Deferred tax revenue	318,000	-	-	318,000	337,000
Total liabilities	841,878	228,397	-	1,070,275	958,737
Fund equity:					
Investment in general fixed assets	-	-	3,651,195	3,651,195	2,847,950
Fund Balances:					
Reserved:					
Encumbrances	99,958	-	-	99,958	281,505
Unreserved:					
Designated for Edmunds School Project	-	-	-	-	730,938
Undesignated	2,292,412	-	-	2,292,412	3,038,959
Total fund equity	2,392,370	-	3,651,195	6,043,565	6,899,352
Total liabilities and fund equity	\$ 3,234,248	228,397	3,651,195	7,113,840	7,858,089

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

Statement of Revenues, Expenditures and Changes in Fund Balance

General Fund

Year ended June 30, 1999

(with comparative totals for year ended June 30, 1998)

	1999	1998
Revenues:		
Taxes	\$ 12,571,907	13,257,879
Intergovernmental	522,420	361,677
Charges for services	194,244	222,130
Other	129,213	121,194
Total revenues	13,417,784	13,962,880
Expenditures:		
Current:		
Education	8,928,154	8,024,576
County reimbursements for services	3,153,972	3,010,936
Departmental	926,301	882,053
Unclassified	2,068,389	2,052,075
Total expenditures	15,076,816	13,969,640
Excess of revenues over expenditures	(1,659,032)	(6,760)
Fund balance, beginning of year	4,051,402	4,058,162
Fund balance, end of year	\$ 2,392,370	4,051,402

See accompanying notes to financial statements.

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
Year ended June 30, 1999

	Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 12,341,606	12,571,907	230,301
Intergovernmental	465,277	522,420	57,143
Charges for services	200,000	194,244	(5,756)
Other	151,500	129,213	(22,287)
Total revenues	13,158,383	13,417,784	259,401
Expenditures:			
Current:			
Education	10,440,807	8,928,154	1,512,653
County reimbursements for services	3,153,972	3,153,972	-
Departmental	1,028,331	926,301	102,030
Unclassified	2,304,837	2,068,389	236,448
Total expenditures	16,927,947	15,076,816	1,851,131
Excess (deficiency) of revenues over (under) expenditures	(3,769,564)	(1,659,032)	2,110,532
Other financing sources:			
Subsequent appropriation - Passamaquoddy	7,121	-	(7,121)
Balances carried forward - Education	1,012,443	-	(1,012,443)
Budgeted use of surplus	2,750,000	-	(2,750,000)
Total other financing sources	3,769,564	-	(3,769,564)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(1,659,032)	(1,659,032)
Fund balance, beginning of year		4,051,402	
Fund balance, end of year	\$	2,392,370	

See accompanying notes to financial statements.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

B. Basis of Presentation

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

GOVERNMENTAL FUND

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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

FIDUCIARY FUND

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

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

C. Basis of Accounting

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

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

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

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

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Budgetary Accounting

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

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

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

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. At June 30, 1999 fund balance reservations for outstanding encumbrances amounted to \$99,958.

E. Explanation of Excess Expenditures

For the year ended June 30, 1999, this report shows expenditures in excess of the budget in the following departments:

Fiscal Administrator	\$ 8,554
----------------------	----------

The budget presentation in these financial statements represents the municipal cost component which is used to facilitate the calculation of the amount to be raised by the Unorganized Territories through taxation. Carryforwards of prior year surpluses which have been authorized for expenditure have not been included. If these carryforwards had been included, no excesses of expenditures would have existed for the Fiscal Administrator line. The legal level of budgetary control is at this State department level, which was not exceeded.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

F. General Fixed Assets

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

G. Vacation and Sick Leave

The UT (State) permits employees to accumulate a limited amount of earned but unused vacation benefits which will be paid to employees upon separation from State service. The cost of unused vacation benefits at June 30, 1999 was \$57,494 and has been accrued in the General Fund as it is expected that these liabilities will be funded with current expendable resources. Employees' sick time is not vested; therefore, expense for sick time is recorded when paid.

PROPERTY TAX

Property taxes for the current year were committed on July 27, 1998 based on the assessed value of all real and personal property located in each county. Tax bills are mailed annually by August 1, with one installment due on October 1. Interest was charged at 10% on all taxes unpaid after this date. Assessed values are periodically established by the UT's Assessor at 100% of estimated market value. At April 1, 1998, the date on which the current year's assessed value was based, the assessed value represented 100% of estimated market value.

The UT is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$236,448 for the year ended June 30, 1999. The variance between actual property tax revenues and budgeted property tax revenues represents supplemental taxes, overlay and the change in deferred taxes.

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

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

The following summarizes the 1999 levy:

	<u>Assessed value</u>	<u>Tax rate</u>	<u>Commitment</u>
Aroostook	\$ 462,270,865	.00602	2,782,871
Franklin	100,235,864	.00802	803,892
Hancock	56,676,620	.00497	281,683
Kennebec	2,462,784	.00563	13,865

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

PROPERTY TAX, CONTINUED

	Assessed value	Tax rate	Commitment
Knox	\$ 6,266,533	.00510	31,959
Lincoln	4,578,081	.00471	21,563
Oxford	92,022,846	.00777	715,018
Penobscot	168,845,537	.00865	1,460,514
Piscataquis	450,207,243	.00615	2,768,775
Somerset	389,007,835	.00653	2,540,221
Waldo	503,290	.00485	2,441
Washington	126,586,248	.00809	1,024,083
			12,446,885
Supplemental taxes assessed			136,906
			12,583,791
Less: Collections and abatements			12,458,357
Balance at June 30, 1999			\$ 125,434
Comprised of:			
Personal property taxes			\$ 17,226
Real estate taxes			108,208
Balance			\$ 125,434
Due date			10/1/98
Interest rate on delinquent taxes			10%
Percent of collection			99.03%

PENSIONS

Plan Description

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

The System's retirement programs provide defined retirement benefits based on members' average final compensation and creditable service. Vesting occurs upon the earning of ten years' service credit or the earning of one year's service credit immediately preceding retirement at or after normal retirement age. Normal retirement age is 60 or 62, determined by whether a member had at least 10 years of creditable service on June 30, 1993. Effective October 1, 1999 a member who is in service at that date is eligible to receive benefits at normal retirement age after five or more years of creditable service. The monthly benefit is reduced by a statutory prescribed factor for each year that a member is below the normal retirement age. The system also provides death and disability benefits, which are established by statute for State and public school employees, and by contract with other participating employers under applicable statutory provisions.

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

PENSIONS, CONTINUED

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited for a five year period for non-vested members and through the date of refund for vested members. Withdrawal of accumulated contributions results in forfeiture of all benefits. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 6.5%.

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

Funding Policy

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

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

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

The actuarially determined contribution rates in effect for 1998 participating entities are as follows:

<u>State:</u>	
Employees	7.65-8.65%
Employer	16.39%
<u>Teachers:</u>	
Employees	7.65%
Employer	19.30%

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

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

FIXED ASSETS

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

	Balance June 30, 1998	Additions	Deletions	Balance June 30, 1999
Land and real property	\$ 1,741,324	729,961	-	2,471,285
<u>Equipment and vehicles</u>	<u>1,106,626</u>	<u>94,450</u>	<u>21,166</u>	<u>1,179,910</u>
Total	\$ 2,847,950			3,651,195

LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The UT is aware of the existence of several landfills which have all been closed as of June 30, 1999. The liability for postclosure monitoring costs falls on the individual County's Unorganized Territory funds. The State of Maine Unorganized Territory Education and Services Fund would be effected by virtue of an increase in the municipal cost component needs in a year in which postclosure costs were incurred. The amount and timing of these potential postclosure costs are unknown.

COUNTY TAX

The following summarizes the amounts of county taxes paid to each of the counties for the year ended June 30, 1999:

Aroostook	\$ 472,528
Franklin	102,533
Hancock	26,890
Kennebec	4,020
Knox	6,921
Lincoln	3,265
Oxford	70,941
Penobscot	151,424
Piscataquis	628,996
Somerset	399,524
Waldo	428
Washington	200,920
Total	\$ 2,068,390

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

OTHER EMPLOYEE BENEFITS

A. Postretirement Health Care Benefits

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

B. Postretirement Life Insurance Benefits

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

C. Deferred Compensation

The State offers its employees a deferred compensation plan created in accordance with Internal Revenue Code §457. The plan is available to all State employees, and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until the employee retires, resigns, or otherwise leaves State employment.

During fiscal year 1997, legislation was enacted at the federal and state levels that, under the provisions of Internal Revenue Code §457, will transfer the ownership and rights to the employee or beneficiary if certain procedures are followed, which include establishing a trust for the assets held in the plan. The state will change the current trust document in fiscal year 1999 to comply with the provisions.

SELF-INSURANCE

A. Risk Management

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

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND
General Fund
Comparative Balance Sheets
June 30, 1999 and 1998

	1999	1998
ASSETS		
Receivables:		
Taxes receivable--current year	\$ 125,435	169,475
Taxes receivable--prior years	139,359	133,089
Tax liens	42,250	47,153
Due from State of Maine Treasury - General Assistance	1,000	2,295
Due from State of Maine Treasury	2,926,204	4,442,617
Total assets	\$ 3,234,248	4,794,629
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable and payroll withholdings	283,153	167,583
Accrued wages	167,778	178,774
Accrued compensated absences	57,494	56,772
Due to State of Maine Treasury - Education	15,453	3,098
Deferred tax revenue	318,000	337,000
Total liabilities	841,878	743,227
Fund equity:		
Reserved:		
Encumbrances	99,958	281,505
Unreserved:		
Designated for Edmunds School Project	-	730,938
Undesignated	2,292,412	3,038,959
Total fund equity	2,392,370	4,051,402
Total liabilities and fund equity	\$ 3,234,248	4,794,629

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year ended June 30, 1999

(with comparative actual amounts for year ended June 30, 1998)

	1999		Variance favorable (unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 12,341,606	12,525,402	183,796	13,252,423
Change in deferred property taxes	-	19,000	19,000	(26,000)
Interest and costs on taxes	-	27,505	27,505	31,456
Total taxes	12,341,606	12,571,907	230,301	13,257,879
Intergovernmental:				
On-behalf payments - teachers retirement	150,000	189,575	39,575	184,597
Homestead reimbursement	105,277	105,277	-	-
State Revenue Sharing	210,000	227,568	17,568	177,080
Total intergovernmental	465,277	522,420	57,143	361,677
Charges for services:				
Educational tuition	200,000	194,244	(5,756)	222,130
Total charges for services	200,000	194,244	(5,756)	222,130
Other:				
Miscellaneous	51,500	9,726	(41,774)	7,398
Education--trust	100,000	119,487	19,487	113,796
Total other	151,500	129,213	(22,287)	121,194
Total revenues	13,158,383	13,417,784	259,401	13,962,880
Expenditures:				
Current:				
Education:				
General operations	5,434,107	5,081,681	352,426	5,079,828
Salaries and benefits	2,835,775	2,168,750	667,025	2,114,822
Professional services	404,160	332,464	71,696	390,778
Travel expenses	45,702	39,292	6,410	32,322
Vehicle operation	182,043	80,880	101,163	114,491
Utility services	48,322	66,091	(17,769)	61,140
Rents	581	8,595	(8,014)	514
Repairs	120,927	56,018	64,909	41,396
Insurance	8,043	12,264	(4,221)	13,733
Fuel	54,087	22,160	31,927	28,436
Supplies	114,747	79,669	35,078	87,566
Capital improvements - general	384,375	249,285	135,090	-
Edmunds School Project	730,938	729,961	977	56,402
Other	77,000	1,044	75,956	3,148
Total education	10,440,807	8,928,154	1,512,653	8,024,576

STATE OF MAINE UNORGANIZED TERRITORY EDUCATION AND SERVICES FUND

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual, Continued

	1999		Variance favorable (unfavorable)	1998 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
County reimbursements for services:				
Aroostook	\$ 568,016	568,016	-	569,016
Franklin	324,025	324,025	-	342,476
Hancock	36,656	36,656	-	28,019
Oxford	277,394	277,394	-	272,467
Penobscot	651,182	651,182	-	517,648
Piscataquis	398,900	398,900	-	379,691
Somerset	581,015	581,015	-	601,040
Washington	316,784	316,784	-	300,579
Total county reimbursements for services	3,153,972	3,153,972	-	3,010,936
Departmental:				
Fiscal administrator	108,207	116,761	(8,554)	113,569
Assessments	475,120	471,870	3,250	454,043
Assessments - valuation system	50,000	50,000	-	-
Forest fire service	150,000	50,108	99,892	73,397
General assistance	69,610	63,335	6,275	59,058
Passamaquoddy	7,121	7,121	-	18,450
Land Use Regulation Commission	168,273	167,106	1,167	163,536
Total departmental	1,028,331	926,301	102,030	882,053
Unclassified:				
County tax	2,068,389	2,068,389	-	2,052,075
Overlap	236,448	-	236,448	-
Total unclassified	2,304,837	2,068,389	236,448	2,052,075
Total expenditures	16,927,947	15,076,816	1,851,131	13,969,640
Excess (deficiency) of revenues over (under) expenditures	(3,769,564)	(1,659,032)	2,110,532	(6,760)
Other financing sources:				
Subsequent appropriation - Passamaquoddy	7,121	-	(7,121)	-
Carryover of prior year encumbrances	281,505	-	(281,505)	-
Carryover of prior year designated balance	730,938	-	(730,938)	-
Budgeted use of surplus - cost component	2,700,000	-	(2,700,000)	-
Budgeted use of surplus - valuation system	50,000	-	(50,000)	-
Total other financing sources	3,769,564	-	(3,769,564)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(1,659,032)	(1,659,032)	(6,760)
Fund balance, beginning of year		4,051,402		4,058,162
Fund balance, end of year	\$	2,392,370		4,051,402

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

CHANGE SERVICE REQUESTED

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US POSTAGE PAID
PERMIT NO. 8
AUGUSTA MAINE