

Maine State Library

Digital Maine

Auditor's Documents

State Documents

1979

Sixtieth Report of the State Auditor : for Period July 1, 1978 - June 30, 1979

Follow this and additional works at: https://digitalmaine.com/audit_docs

7 91.1: 978-979
res col

STATE OF MAINE



60TH REPORT OF THE STATE AUDITOR

FOR PERIOD

JULY 1, 1978 - JUNE 30, 1979

GEORGE J. RAINVILLE
STATE AUDITOR



SIXTIETH REPORT OF THE STATE AUDITOR

Title 5, Sections 241-245, Maine Revised Statutes Annotated of 1964, provides in part, “. . . the state auditor shall keep no accounts in the department of audit, but he shall conduct a continuous post-audit of the accounts, books, records, and other evidences of financial transactions kept in the department of finance and administration or in the other departments and agencies of the state government. He shall prepare and publish a report for each fiscal year, setting forth the essential facts of such audit in summary form, within the following fiscal year after the books of the State Controller have been officially closed . . .”

Published Under
Appropriation 1010.1

**STATE AUDITORS
AND
TERMS OF OFFICE**

1907 - 1910	Charles P. Hatch	Portland
1911 - 1912	Lamont A. Stevens	Wells
1913 - 1914	Timothy F. Callahan	Lewiston
1915 - 1916	J. Edward Sullivan	Bangor
1917 - 1921	Roy L. Wardwell	Augusta
1922 - 1940	Elbert D. Hayford	Farmingdale
1940 - 1944	William D. Hayes	Bangor
1945 - 1956	Fred M. Berry	Augusta
1957 - 1964	Michael A. Napolitano	Augusta
1965 - 1968	Armand G. Sansoucy	Lewiston
1969 - 1970	Michael A. Napolitano	Augusta
1970 - 1970	William L. Otterbein	Farmingdale
1971 - 1976	Raymond M. Rideout, Jr.	Manchester
1977 - 1977	Rodney L. Scribner, CPA	Augusta
1977 -	George J. Rainville	Lewiston

TABLE OF CONTENTS

	Page
Table of Organization	6
Creation and Organization of the State	
Department of Audit	7
Bureau of Departmental Audits	10
Bonded Debt	11
Municipal Bureau	15
Municipalities	15
Counties	16
Courts	16
Valuation and Debt Statistics of Municipalities	
By Counties at close of 1978 Fiscal Year	18
Combined Balance Sheet (all Counties)	35

TO GOVERNOR JOSEPH E. BRENNAN AND MEMBERS
OF THE ONE HUNDRED AND NINTH LEGISLATURE

In compliance with statutory requirements, I submit herewith the 60th Annual Report of the State Auditor for the fiscal year ended June 30, 1979.

We have made extensive examination of major pertinent transactions. We do not make a detailed examination of all recorded transactions on the general books of the State for the year. We did, however, make a detailed examination of accounting records, procedures and internal controls, and verified financial transactions on a selective basis in our post audits of the activities of the various State Departments, Agencies, Boards, etc. during the year. The results of these audits, together with comments, observations and audit findings and recommendations are contained in our individual audit reports submitted to the respective State Departments, Agencies, Boards, etc.

Based on the scope of our examination, it is our opinion that, except for the exclusion of certain trust and operating fund transactions and balances recorded and controlled locally by State agencies and not reflected herein, the financial position and operating results of the various State Departments, Agencies, Boards, etc., of the State of Maine for the fiscal year ended June 30, 1979 has been fairly presented in conformity and with generally accepted accounting principles applied on a consistent basis.

Statements and schedules pertaining to the financial position of the various operating funds of the State of Maine at June 30, 1979 may be found in the Annual Report of the State Controller.

I would like to express my special appreciation to the Staff of the Department of Audit for their continued loyalty and devotion to duty and to the State Officials for their cooperation with this department.

Respectfully submitted,

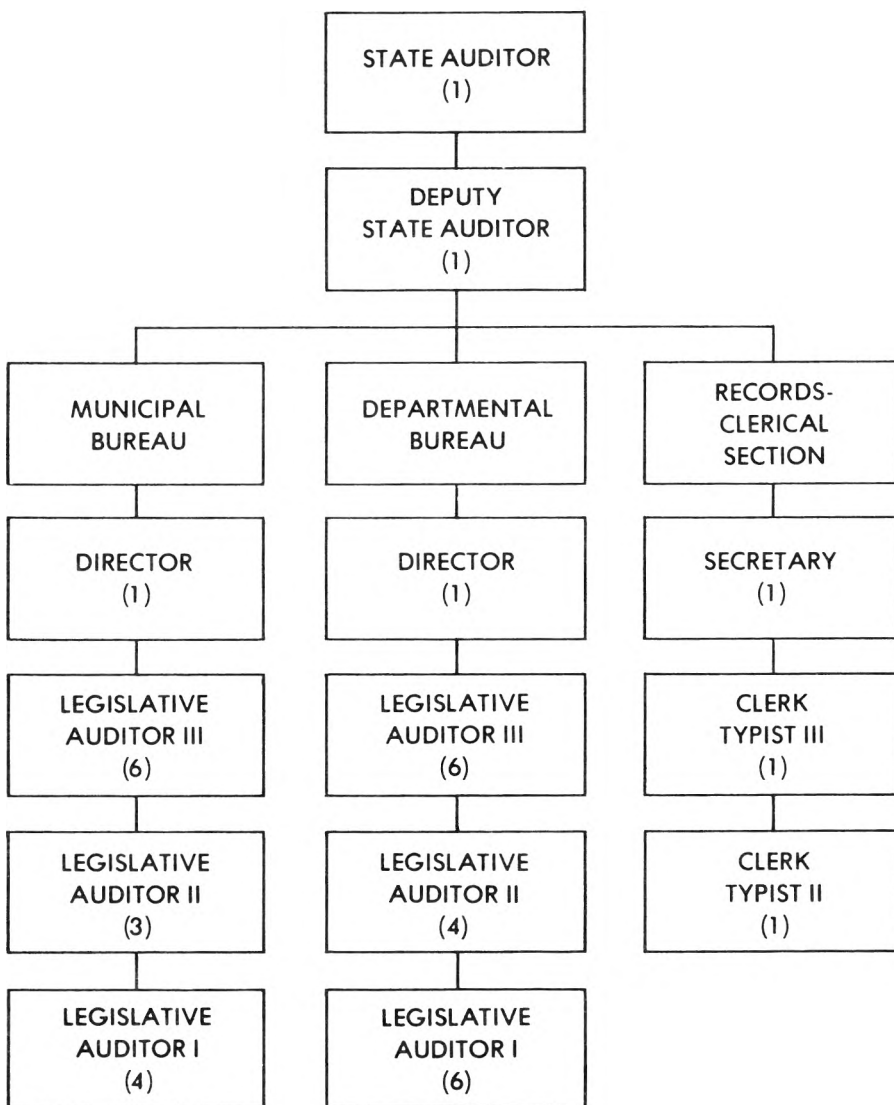
A handwritten signature in cursive script, reading "George J. Rainville".

State Auditor

STATE DEPARTMENT OF AUDIT

TABLE OF ORGANIZATION

JUNE 30, 1979



CREATION AND ORGANIZATION OF THE STATE DEPARTMENT OF AUDIT

CREATION

Title 5, Chapter II, Sections 241-245, Maine Revised Statutes Annotated of 1964, as amended.

The State Auditor shall be the head of the Department of Audit as heretofore established. He shall be a certified public accountant or shall have had satisfactory experience as an auditor of public accounts. He shall be elected by the legislature by a joint ballot of the Senators and Representatives in convention and shall hold office for a term of 4 years or until his successor is elected and qualified. In case the office of State Auditor shall become vacant during a period when the Legislature is not in session, the appointment of a person to fill such vacancy shall be made immediately by the President of the Senate or if that office is vacant, by the Speaker of the House, said person to hold office until such time as the Legislature shall meet in regular or special session, and either confirm the appointment of said person or choose another person to fill the office during the unexpired term.

ORGANIZATION

The Department of Audit shall be organized in the manner the State Auditor may deem best suited to the accomplishment of its functions. It shall have such auditors, assistants and employees as the State Auditor may require, but they shall be subject to the Personnel Law.

In the event of a vacancy in the office of State Auditor because of death, resignation, removal or other cause, the deputy auditor shall perform the duties of the office until a State Auditor has been appointed in conformity with section 241, and has been duly qualified. In the event of absence or disability of the State Auditor, the deputy auditor shall likewise perform the duties of the office during his absence.

POWERS AND DUTIES

THE DEPARTMENT OF AUDIT HAS AUTHORITY:

1. POST AUDIT . . . To perform a post audit of all accounts and other financial records of the State Government or any department or agency thereof, including the Judiciary and the Executive Department of the Governor, except the Governor's Expense account, and to report annually on this audit, and at such other times as the Legislature may require.

2. ACCOUNTING SYSTEMS FOR COUNTIES . . . To install uniform accounting systems and perform annual post audits of all accounts and other financial records of the several counties or any departments or agencies thereof, the expense of such audits to be paid by the counties and reports of such audits shall accompany the county estimates submitted to the Legislature as provided by Title 30, Section 253, and shall be published in the county reports next following the completion of such audits.

3. ACCOUNTING SYSTEMS FOR MUNICIPALITIES . . . To install uniform accounting systems and perform audits for cities, towns and villages as required by Title 30, Sections 5251-5253. Each municipality and quasi-municipal corporation shall have an annual post audit by the State Department of Audit or by a qualified public accountant.

When there is dissatisfaction with a post audit made by a public accountant as shown by a petition signed by at least 10% of the voters of a municipality or village corporation, but in no case more than 1,000, and filed with the State Auditor, he shall order a new post audit be made by the department, the expense of which shall be paid by the municipality or village corporation.

4. ACCOUNTING SYSTEMS OF PROBATION OFFICERS . . . To install a uniform accounting system and perform a post audit of the probation officers, the expense of such audits to be paid as follows: 50% by the county where the audit is performed, 30% by the Department of Transportation and 20% by the Department of Inland Fisheries and Wildlife.

5. POSTAUDIT . . . To perform a post audit of all accounts and other financial records of the Maine Forestry District.

5A. BUDGET AND PROGRAM REVIEW . . . To review and study departmental budgets and capital programs for better and efficient management of State Government.

5B. DEDICATED FUNDS . . . To review and study expenditures of the dedicated funds of independent boards and commissions.

6. STAFF AGENCY . . . To serve as a staff agency to the Legislature, or any of its committees, or to the Governor in making investigations of any phase of the state's finances.

7. REPORTS . . . To report its findings, with recommendations, on any review or study to the Legislature.

8. POSTAUDIT . . . To perform postaudits of all accounts and financial records of any organization, institution or other entity receiving or requesting an appropriation or grant from the State Government and to issue reports on such audits at such times as the Legislature or the State Auditor may require.

9. REPORTS TO THE STATE AUDITOR . . . The head of any department or agency of the State or of any board, commission, agency or authority of any county, municipality, school district or any other political or administrative subdivision, who has any evidence of any improper or illegal transactions within his department or agency shall immediately report the transactions to the State Auditor.

THE STATE AUDITOR'S OFFICE FULFILLS STATUTORY RESPONSIBILITIES THROUGH THE RESPECTIVE DIVISIONS IN THE OFFICE, NAMELY:

Bureau of Departmental Audits
Bureau of Municipal Audits

**IN CONCEPT WITH THESE RESPONSIBILITIES,
THE GENERAL GOALS OF THE OFFICE ARE:**

GOAL to attain and maintain complete current post audits of all State Departments, Agencies, Boards, Counties, District Courts and Municipalities audited.

GOAL to continue the updating of procedures as required by the installation of computers and other automatic data processing equipment.

GOALS:

1. To hold monthly staff meetings with auditors to more efficiently keep abreast of modern concepts and uniformity.
2. To arrange for our staff to attend seminars whenever possible.

**COST OF MAINTAINING THE DEPARTMENT
FISCAL YEAR ENDED June 30, 1979**

	<u>Personal Services</u>	<u>Capital</u>	<u>All Other</u>	<u>Total</u>
General Fund:				
Departmental Bureau	\$306,090	\$ 875	\$23,260	\$330,225
Special Revenue:				
Municipal Bureau	<u>249,322</u>	<u>218</u>	<u>57,790</u>	<u>307,330</u>
Total	<u>\$555,412</u>	<u>\$1,093</u>	<u>\$81,050</u>	<u>\$637,555</u>

BUREAU OF DEPARTMENTAL AUDITS

The Bureau of Departmental Audits is headed by a Bureau Director. Authorized personnel in the bureau total 16, consisting of 6 Legislative Auditor III's, 4 Legislative Auditor II's, and 6 Legislative Auditor I's.

Post audits performed by this Bureau are on an annual basis. Post audits covering the 1978-79 fiscal year are as follows:

State Departments, Bureaus,	
Agencies and/or Commissions	83
Institutions	10
Vocational Technical Institutes	6
School of Practical Nursing	1
Examining Boards	43
Public Administrators	<u>16</u>
Total	<u><u>159</u></u>

In addition to the above audits we have one staff auditor trained to do Federal Disaster Relief audits.

The Bureau's goal for this reporting period consisted of strengthening the auditing of internal controls and improving the In-House training of the audit staff.

BONDED DEBT

A summary of the State of Maine Bonded Debt liability at June 30, 1979 is as follows:

	<u>Bonds</u>	<u>Interest</u>
Balance - July 1, 1978	\$269,075,000	\$88,837,086
Add -		
New Issue Nov. 15, 1978	<u>14,915,000</u>	<u>4,328,950</u>
Total	283,990,000	93,166,036
Deduct - Payments:		
Current Year	<u>21,940,000</u>	<u>12,842,496</u>
Balance - June 30, 1979	<u><u>\$262,050,000</u></u>	<u><u>\$80,323,540</u></u>

NEW BOND ISSUE An authorized bond issue in the current year totaled \$14,915,000 in bonds and \$4,328,950 in interest and were for the following purposes:

	<u>Bonds</u>	<u>Interest</u>
Pollution Abatement	\$ 5,500,000	\$1,596,300
Education (Ex. of U of M)	3,745,000	1,086,999
Airports	1,000,000	290,256
Parks and Airports	265,000	76,882
Maine Guarantee Authority	905,000	262,638
Energy Conservation	2,000,000	580,512
State Owned Buildings	<u>1,500,000</u>	<u>435,363</u>
Total	<u><u>\$14,915,000</u></u>	<u><u>\$4,328,950</u></u>

STATE OF MAINE
BONDS AUTHORIZED - UNISSUED
FUND, LAW AND PURPOSE
JUNE 30, 1979

	AMOUNT
HIGHWAY:	
Chapter 110 - P & S 1973	
Bureau of Highways -	
Highway Construction - State and Federal	\$7,800,000
Chapter 88 - P & S 1975	
0406 Highway - highway and bridge improvements	13,600,000
(Page 3-578 - 1975-76 - \$5,450,000; 1976-77 - \$8,150,000)	
Chapter 76 - P & S 1977	
0406 Highway - highway and bridge improvements	11,500,000
(Page 2-761 - 1977-78 - \$5,010,000; 1978-79 - \$6,490,000)	
TOTAL HIGHWAY	<u>\$32,900,000</u>
STATE TEACHER COLLEGES:	
Chapter 106 - P & S 1978	
Dormitory at N.M.V.T.I.	<u>\$ 2,100,000</u>
POLLUTION:	
Chapter 239-69	
Removal and abatement of prohibited discharges of oil from	
coastal waters, lands adjoining the seacoast of the State	
or waters draining into the coastal waters of the State	
in the event of an Oil Pollution Disaster declared by the	
Governor	\$ 4,000,000
Chapter 67-77	
Planning, construction and equipment of pollution abatement	
facilities	30,000,000
Chapter 181-69	
Planning, construction and equipment of pollution abatement	
facilities	<u>9,700,000</u>
TOTAL POLLUTION	<u>\$43,700,000</u>
EDUCATION:	
Resolves 1971 (Constitution - Article VIII, Section 2)	
Guarantee of loans to Maine students in higher education	\$3,000,000
Chapter 70-77	
Construction of an Educational Wing at C.M.V.T.I., a	
Mechanics Building at E.M.V.T.I., a Multipurpose	
Instructional Building at N.M.V.T.I. and a Building	
Construction Facility at S.M.V.T.I.	
Authorized \$3,748,000 but issued \$3,745,000	<u>3,000</u>
TOTAL EDUCATION	<u>\$3,003,000</u>

AIRPORTS:

Chapter 74-77 (Constitution - Article IX, Section 14)

Airport Improvements \$ 800,000

INDIAN RESERVATION:

A-IX-14D

Payment of mortgage loans for Indian Housing \$ 1,000,000

PARKS AND RECREATION:

Chapter 138-73

Acquisition of real property for State parks \$ 500,000

MAINE GUARANTEE AUTHORITY:

A-IX-14A

Provide additional monies to the Industrial Building

Mortgage Fund of the Maine Guarantee Authority \$30,987,990

RECREATION AUTHORITY:

A-IX-14B

Provide additional monies to the Recreational
Project Mortgage Fund of the Maine Guarantee
Authority

\$12,794,365

MAINE VETERANS MORTGAGE LOAN:

A-IX-14E

To insure Maine Veterans' mortgage loans up to 80%
and to make payments insured

\$4,000,000

PARKS AND AIRPORTS:

Chapter 140-71

Development and improvement of State Park facilities,
improvements to various airports and Maintenance
Building at Augusta

\$ 603,000

ENERGY CONSERVATION:

Chapter 72-77

To provide funds for energy conservation improvements
to State-owned buildings and public school buildings

\$ 5,500,000

MAINE VETERANS HOME:

Chapter 562 - 1977

To establish a Maine Veterans Home

\$2,100,000

INSURANCE OF LOANS FOR MAINE SCHOOL BUILDING AUTHORITY:

Chapter 8 Constitutional Resolves - 1975

For Payment of revenue bonds of the Maine School
Building Authority on school projects within the
State not to exceed ten million dollars

\$10,000,000

MAINE SMALL BUSINESS LOAN GUARANTEE:

Title 5, Section 15008-9 - 78

Note - Not on Controllers books as of June 30, 1979

\$ 2,500,000

TOTAL AUTHORIZED BUT UNISSUED BONDS

\$152,488,355

STATE DEPARTMENT OF AUDIT MUNICIPAL BUREAU

The statutes provide that each municipality and quasi-municipal corporation shall have an annual post-audit made of its accounts covering the last complete fiscal year by the State Department of Audit or by a qualified public accountant. This department has been advised that the qualification of a public accountant includes registration by the Maine Board of Accountancy. Post-audits of the district courts as well as counties are conducted by this Bureau.

The statutes also provide that where there is dissatisfaction with a post-audit made by a public accountant as shown by a petition signed by at least 10% of the voters of a municipality, but in no case more than 1,000, filed with the State Auditor, he shall order a new post-audit to be made by his department. The expense of which shall be paid by the municipality.

During the fiscal year, the Municipal Bureau conducted post-audits of the following:

Municipalities and Municipal Districts	106
District Courts	33
Counties (Including Registers of Deeds and Probate)	13
School Districts	36
Special Services	<u>172</u>
TOTAL	<u>360</u>

MUNICIPALITIES

The Municipal Bureau conducted post-audits of approximately one-fourth of the municipalities of Maine for the 1978 fiscal year. The audits showed that, for the most part, generally satisfactory accounting procedures and practices were being followed; however, noted exceptions were discussed with the responsible officials as well as being included in the audit report commentary.

The principal statutory violation noted pertained to departmental expenditures exceeding authorized appropriations. There is no provision in the statutes for overdrafts except for highway purposes and then only in cases of emergency. There were other statutory violations which required reporting and they pertained principally to the following: depositing of monies by treasurer, remittances of property and excise taxes by collectors, and commitment of supplemental taxes by the assessors.

Other recommendations were submitted in instances where it was believed that accounting procedures could be strengthened. Some of the recommendations offered pertained to: maintenance of general ledgers on a current basis and monthly trial balances; preparation of monthly financial statements; retaining vendors' original invoices; periodic reconciliations of tax accounts with collectors; establishing fixed assets and inventory records; and a review of receivables, including properties acquired by nonpayment of taxes, for liquidation.

The Maine Revised Statutes Annotated of 1964, as amended, provides that within thirty days after completion of a postaudit of a municipality or a quasi-municipal corporation, the auditor shall send to the State Auditor a certified copy of the report and a certified copy of the audit procedural form prescribed by the State Auditor.

The Maine Revised Statutes Annotated of 1964, as amended, also provide that the municipal officers shall notify the State Auditor of the name and address of the auditor elected or engaged within thirty days after his election or engagement.

The preceding two paragraphs are a reminder to the town officials and the independent auditors that there are certain statutory requirements that must be followed. During the past year, there were several instances whereby the statutory provisions were not followed in this respect.

In compiling statistical information for the State Auditor's 59th report we misinterpreted the financial report of the Town of Houlton in respect to the appropriated surplus. We apologize to the municipal officials of the Town for any inconvenience this may have created.

COUNTIES

The Municipal Bureau has audited the financial records of thirteen of the sixteen counties of Maine for the 1978 year.

The accounting records of the counties and their related agencies had, for the most part, been maintained in a generally satisfactory manner. However, in those instances where accounting procedures and controls could be strengthened, recommendations were submitted for consideration.

The more important recommendations and/or exceptions pertained to biddings; inventories of county properties; excise procedures for unorganized townships; maintaining a complete general ledger on a current basis and monthly trial balances and utilizing transfers between line budget categories.

Chapter 494, Public Laws of 1979, effective June 20, 1979, amended Title 30, Section 401, Maine Revised Statutes Annotated allowing the counties to have an audit made by the State Department of Audit or by a certified public accountant selected by the county commissioners.

DISTRICT COURTS

The Municipal Bureau conducted audits of the financial records of 33 district court agencies during the period covered by this report.

For the most part, the financial records were maintained in a generally satisfactory manner; however, in those instances where it was believed that accounting procedures and controls could be strengthened, recommendations were submitted to the responsible officials.

Chapter 127, Public Laws of 1979, repealed Title 5, Section 243, Subsection 4-A of the Maine Revised Statutes Annotated which provided that the expenses of the audit of the District Courts be paid as follows: 65% by the General Fund, 20% by the Department of Transportation and 15% by the Department of Inland Fisheries and Wildlife.

As a result of the repeal of the aforementioned statute, it is anticipated that the costs of the District Court audits will have to be funded by an additional appropriation for the Departmental Bureau of the State Department of Audit.

**VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES
AT CLOSE OF 1978 FISCAL YEAR**

ANDROSCOGGIN COUNTY

Municipality	Population 1970 Census	1978 Tax			%Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Auburn	24,151	\$145,830,060	.415	\$6,051,947	95.9	\$2,589,481	\$245,359	\$720,260
Durham	1,264	12,492,480	.021	262,342	92.3		104,335	27,110
Greene	1,772	12,837,250	.0315	421,371	94.9		162,716	64,177
Leeds	1,031	19,553,770	.017	332,414	89.0		37,521	46,654
Lewiston	41,779	244,619,600	.405	9,907,094	100.5	10,859,000	150,519	1,328,310
Lisbon	6,544	80,411,200	.01965	1,580,080	89.5	4,555,393	20,376*	94,909
Livermore	1,610	10,931,769	.026	284,226	93.1		52,111	60,143
Livermore Falls	3,450	36,957,278	.0205	757,624	91.1	747,000	102,973	102,332
Mechanic Falls	2,193	20,480,410	.0206	421,896	89.7	19,500	185,620	29,224
Minot	919	9,104,910	.22	200,440	99.8		80,113	70,812
Poland	2,015	55,596,670	.0114	633,802	93.1	27,000	241,282	125,718
Sabattus	1,681	17,254,930	.020	345,099	93.3	63,161	25,824	38,721
Turner	2,246	23,470,627	.024	563,302	98.4		16,837*	85,133
Wales	624	3,760,915	.037	(c) 133,640	96.6	25,000	28,906	61,613*

AROOSTOOK COUNTY

Allagash	456	2,423,707	.045	109,067	74.2		23,647	65,717
Amity	156	219,925	.118	25,951	95.6		1,142	20,953
Ashland	1,761	7,777,245	.0335	260,538	96.9	44,936	102,138	83,443
Bancroft	53	1,023,916	.036	36,861	103.09		17,513	12,239
Benedicta	177	(a)	(a)	(a)	(a)	15,360	10,731	35,350
Blaine	903	6,520,010	.0195	127,140	85.5	18,200	15,199	34,071
Bridgewater	895	2,892,475	.044	127,269	87.6	39,000	29,626	44,103
Caribou	10,419	63,163,560	.034	2,147,561	97.1	1,578,045	626,965	374,956
Cary Plantation	184	1,573,313	.01390	21,869	87.3		5,330	16,718
Castle Hill	519	5,158,668	.0083	42,817	94.4			51,506
Caswell Plantation	693	2,830,090	.012	33,961	101.0		141,310	26,647
Chapman	328	4,359,830	.0105	45,778	93.0		404	33,007
Crystal	281	1,680,320	.0195	40,771	96.8	3,800	3,149	45,632

AROOSTOOK COUNTY - Continued

Municipality	Population 1970 Census	1978 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit* Appro- priated	Unappro- priated
Cyr Plantation	155	2,188,315	.0132	28,886	106.3		2,432	11,967
Dyer Brook	165	3,659,727	.00688	25,179	85.9	1,255	11,848	300,131
E Plantation	18	724,530	.029	21,011	95.9	975	184	6,981
Eagle Lake	908	8,680,860	.0135	117,192	93.4	20,000	37,813	74,423
Easton	1,305	26,103,861	.013	339,350	86.9		80,906	85,793
Fort Fairfield	4,859	50,939,590	.0195	993,327	100.2	27,307	77,970	342,251
Fort Kent	4,575	20,604,220	.0355	731,450	95.3		104,142	49,995
Frenchville	1,375	10,819,640	.013	140,655	102.0	20,000	14,726	55,398
Garfield Plantation	104	111,925	.089	9,961	100.0		204	85,212
Glenwood Plantation	9	1,291,015	.0145	18,720	97.1		4,936	15,241
Grand Isle	797	6,070,220	.016	97,124	94.8		5,772	56,330
Hamlin	357	2,111,788	.024	50,683	100.2			24,127
Hammond	73	1,199,160	.017	20,386	89.9	5	4,433	7,635
Haynesville	157	2,261,295	.0182	41,156	89.4	24,001	11,522	4,041*
Hersey	81	1,099,583	.020	21,992	111.	275	20,870	19,677
Hodgdon	933	12,049,425	.0078	93,985	100.3	236	4,034	79,636
Houlton	8,111	49,180,270	.035	1,721,309	100.6	640,629	256,348	592,352
Island Falls	913	7,081,150	.023	162,866	100.1		54,100	218,900
Limestone	10,360	22,306,200	.0155	345,746	103.5	224,256	19,421	142,279
Linneus	608	8,570,750	.0086	73,708	99.3	2,501	4,115	77,253
Littleton	958	5,478,130	.021	115,041	100.0	21,139	1,282	1,244
Ludlow	259	3,459,900	.0095	32,869	88.0	5	4,998	60,989
Macwahoc Plantation	126	1,971,600	.0118	23,265	123.4		31,405	18,366
Madawaska	5,585	99,843,390	.025	2,496,085	99.1	3,175,166	546,788	104,973
Mapleton	1,598	14,446,214	.019	274,478	97.9	41,500	12,139	120,171
Mars Hill	1,875	18,710,290	.0225	420,984	82.0	78,266	51,156	157,844
Masardis	317	5,310,860	.0153	81,256	94.3		1,225	35,815
Merrill	271	1,126,050	.032	36,037	76.6	13,196	17,137	10,673
Monticello	1,072	8,118,071	.0198	160,738	99.9	30,400	867	96,475
Moro Plantation	24	1,160,753	.022	25,537	97.8		11,890	11,908
Nashville Plantation	50	10,997,737	.00205	22,545	100.		1,288	27,830
New Canada	300	3,147,335	.0092	28,995	93.		14,115	9,108
New Limerick	427	5,055,010	.012	60,660	91.8		7,401	67,684

AROOSTOOK COUNTY - Continued

Municipality	Population 1970 Census	1978 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Appropriated	Deficit* Unappropriated
New Sweden	639	3,255,825	.019	61,861	97.5	153,000	11,367	23,972
Oakfield	836	4,925,328	.02285	112,437	88.1	3,220	21,808	136,393
Orient	83	1,963,946	.0215	42,225	108.2	4,117	5,502	26,971
Oxbow Plantation	92	1,041,212	.019	19,953	99.2			12,456
Perham	436	4,867,800	.013	63,281	101.9		16,396	25,080
Portage Lake	477	8,406,864	.015	126,103	100.6		19,712	75,965
Presque Isle	11,452	73,562,300	.038	2,795,367	104.1	1,375,418	109,043	416,282
Reed Plantation	273	1,838,541	.031	56,995	98.8	(a)	(a)	(a)
St. Agatha	868	9,499,600	.0128	121,595	94.0		19,588	37,183
St. Francis	811	6,994,620	.007	48,962	63.7		23,522	44,670
St. John Plantation	377	3,107,536	(a)	39,178	65.1		39,479	11,558
Sherman	949	5,295,000	.020	105,900	84.3	4,299	8,666	43,319
Smyrna	318	393,900	.014	55,146	81.8	19,399	19,208	3,755
Stockholm	388	1,480,140	.024	35,523		1,596	69,818	45,014
Van Buren	3,971	32,453,400	.0195	632,841	92.0	251,690	34,965	92,233
Wade	255	3,731,400	.016	59,702	94.3		11,984	10,893
Wallagrass Plantation	617	6,519,045	.007	45,633	99.7		27,808	19,312
Washburn	1,914	10,673,450	.048	512,326	98.6	1,707,775	38,062	41,462
Westfield	517	6,219,575	.0155	96,403	80.2			69,930
Westmanland	52	1,875,775	.0087	16,319	100.3	2,744	9,088	3,158
Weston	162	3,370,807	.019	64,045	97.8		2,762	18,068
Winterville Plantation	164	732,490	.037	27,102	96.4		3,410	55,319
Woodland	1,218	4,748,580	.026	123,463	99.5	7,000	186,105	43,515

CUMBERLAND COUNTY

Baldwin	878	8,001,545	.023	184,036	98.0		3,544	149,399
Bridgton	2,967	61,958,430	.0211	1,307,322	95.0	65,000	49,301	53,705
Brunswick	16,195	156,875,200	.028	4,392,506	100.3	3,031,030	318,863	599,473
Cape Elizabeth	7,873	64,028,950	.04660	2,983,749	98.9		115,829	263,047
Casco	1,256	15,520,147	.03825	593,646	93.5	38,900	16,531	62,742
Cumberland	4,096	49,074,684	.0325	1,594,927	99.3	287,500	43,920	302,432

CUMBERLAND COUNTY - Continued

Municipality	Population 1970 Census	1978 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Falmouth	6,291	112,846,120	.0242	2,732,195	99.0	2,880,394	118,912	68,791
Freeport	4,781	78,649,715	.1950	1,533,678	93.9	744,351	13,500	181,443
Gorham	7,839	118,889,720	.0163	1,937,980	94.6	1,579,207	212,811	423,026
Gray	2,939	68,376,900	.0145	991,465	95.4	287,268	124,874	121,430
Harpswell	2,552	75,627,254	.017	1,285,663	98.8	410,529	42,654	258,333
Harrison	1,045	27,164,452	.017	461,795	87.8	230,560	42,458	42,107
Naples	956	25,493,760	.0273	695,980	93.8	39,375	29,560	110,978
New Gloucester	2,811	29,813,400	.016	477,014	91.4	27,500	13,986	43,306
North Yarmouth	1,383	9,250,249	.037	342,259	101.0	39,250	16,695	84,458
Otisfield (e)	589	1,249,852	.027	337,592	91.7	24,218	12,644	2,720
Portland	65,116	717,291,680	.03359	24,093,831	(a)	39,885,000	146,538	1,153,190
Pownal	800	1,498,716	.178	266,771	100.8	33,000	13,239	77,896
Raymond	1,328	51,700,570	.0205	1,059,862	97.5	210,003	146,586	47,207
Scarborough (d)	7,845	122,628,700	.04065	4,995,021	98.0	2,118,639	333,963	350,171
Sebago	708	29,694,340	.0164	486,987	84.1	88,063	3,000	46,715
South Portland	23,267	312,908,500	.0273	8,542,402	100.1	11,093,436	127,381	799,579
Standish	3,122	68,527,810	.0188	1,288,323	96.4	42,000	28,716	276,431
Westbrook	14,444	216,650,100	.0266	5,765,970	99.5	8,865,814	356,521	43,098
Windham	6,593	145,892,340	.0171	2,494,762	93.2	4,059,145	79,852	336,207
Yarmouth	4,854	109,613,050	.0295	3,233,584	118.3	2,304,207	110,447	406,225

FRANKLIN COUNTY

Avon	495	5,650,200	.078	44,072	98.9	10,000	7,231	61,204
Carthage	354	3,036,761	.0185	56,180	87.8		18,417	13,665
Carrabassett Valley		16,045,610	.0195	312,889	95.9	133,667	69,495	89,112
Chesterville	643	7,408,652	.022	163,327	95.9		43,140	50,772
Coplin Plantation	50	4,771,235	.0692	32,699	110.7	5,860	4,775	24,503
Dallas Plantation	105	4,617,479	.015	69,262	97.0		21,304	1,852
Eustis	595	9,906,078	.0115	113,920	100.3		44,592	31,030
Farmington	5,657	72,548,520	.0174	1,262,344	97.6	994,886		8,844
Industry	347	3,704,894	.032	119,367	85.1	9,926		38,328

FRANKLIN COUNTY - Continued

Municipality	Population 1970 Census	1978 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Jay	3,954	308,188,822	.0076	2,342,235	99.6	2,067,675	198,256	169,731
Kingfield	877	12,606,790	.012	151,281	94.7		44,698	96,663
Madrid	107	1,965,695	.016	31,451	101.7		20,704	2,633
New Sharon	725	13,446,000	.0122	164,041	98.2	97,447		3,456
New Vineyard	444	5,025,196	.185	92,966	87.2	25,500	387 *	53,133
Phillips	979	9,997,905	.018	179,962	92.1	19,500	67,501	19,731
Rangeley Plantation	52	5,451,093	.027	147,180	94.9		47,960	34,669
Rangeley	941	26,555,230	.0185	491,272	100.1	2,274,138	29,544	8,910
Sandy River Plantation	73	3,073,859	.023	70,699	117.9		35,073	14,891
Strong	1,132	11,585,490	.0124	143,660	94.2		74,173	30,198
Temple	367	4,703,047	.016	75,249	102.4	8,466	6,637	5,668
Weld	360	11,489,510	.0125	143,619	99.7	5,293	25,706	16,668
Wilton	3,802	41,859,063	.01910	799,508	97.0	453,595	14,191	58,709

HANCOCK COUNTY

Amherst	148	1,796,904	.0175	31,780	97.5	(a)	(a)	(a)
Aurora	72	917,320	.038	34,858	98.0		3,873	23,469
Bar Harbor	3,716	65,928,495	.0272	1,793,255	95.4	623,500	129,995	323,253
Blue Hill	1,367	29,405,850	.023	676,344	96.5	(a)	(a)	(a)
Brooklin	598	11,183,456	.022	246,036	97.4	10,487	57,733	29,585
Brooksville	673	13,078,060	.0214	279,870	97.0	1,699	51,212	11,976
Bucksport	3,756	169,357,490	.012	2,032,290	98.1	380,034	213,179	257,859
Castine	1,080	16,326,236	.0225	367,341	100.1	538,209	27,895	89,821
Cranberry Isles	186	13,185,500	.0095	125,262	99.3		45,405	9,274
Dedham	522	818,581	.250	204,645	101.9	48,036	77,971	100,071
Deer Isle	1,211	6,791,529	.0531	359,951	95.3		15,075	120,174
Eastbrook	188	5,930,139	.020	118,595	90.5		1,778	17,491
Ellsworth	4,063	102,953,630	.01355	1,395,031	94.1	3,098,909	52,942	548,009
Franklin	708	12,287,800	.012	147,454	90.9	4,634	12,087	16,249
Gouldsboro	1,310	20,779,030	.01925	399,996	96.6	29,252	64,149	96,895
Great Pond Plantation	43	628,835	.028	17,607	100.0		3,308	9,084

HANCOCK COUNTY - Continued

Municipality	Population 1970 Census	1978 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Appropriated	Deficit* Unappropriated
Hancock	1,070	19,478,420	.0138	268,802	92.7	30,000	6,318	102,570
Lamoine	615	14,285,040	.0144	205,705	95.9	253,534	53,011	71,302
Long Island Plantation	56	932,447	.005	24,029	100.9	(a)	(a)	(a)
Mariaville	108	2,994,911	.020	59,898	99.2		25,354	20,872
Mount Desert	1,659	44,024,090	.040	1,760,964	99.0	1,215,000	408,085	188,353
Orland	1,307	16,384,910	.017	278,543	97.7	30,000	115,325	79,494
Osborn	33	518,535	.031	16,075	100.2	(a)	(a)	(a)
Otis	123	5,950,595	.019	113,061	100.5		34,128	24,994
Penobscot	786	11,577,400	.014	162,084	98.1		38,937	38,884
Sedgwick	578	17,621,430	.0094	165,641	97.4		64,849	41,497
Sorrento	199	9,106,005	.0119	108,361	98.7		9,283	39,485
Southwest Harbor	1,657	21,369,150	.034	726,551	98.5	916,713	20,590	49,907
Stonington	1,291	14,496,260	.024	347,910	94.0	23,571	74,359	18,458
Sullivan	824	7,985,780	.019	151,730	93.5		5,033	38,493
Surry	623	20,045,239	.0126	252,570	88.0		3,268	72,392
Swan's Island	323	12,156,192	.0128	158,377	98.5			9,090
Tremont	1,003	24,892,200	.017	423,167	102.9	123,215	86,448	50,830
Trenton	392	17,939,100	.01075	192,846	94.8	506,313	3,742	95,187
Verona	437	4,700,200	.013	61,103	95.4	44	9,154	19,705
Waltham	167	2,001,881	.014	28,026	93.		6,513	6,892
Winter Harbor	1,028	7,976,195	.022	175,476	96.3	5,000	4,826	66,343

KENNEBEC COUNTY

Albion	1,056	9,591,200	.195	187,028	97.2		27,532	65,449
Augusta	21,945	150,299,200	.034	5,110,173	95.8	6,697,149	740,373	479,027
Belgrade	1,302	46,414,972	.0105	487,362	96.9		43,283	107,029
Benton	1,729	24,853,650	.01	248,537	97.9	22,000	782	106,565
Chelsea	2,095	10,835,665	.0166	179,872	88.0	97,720	57,403	38,002
China	1,850	28,329,480	.165	467,436	95.9	101,592	117,781	40,265
Clinton	1,971	30,729,389	.01275	391,800	69.0	(a)	(a)	(a)
Farmingdale	2,423	20,131,560	.020	402,631	95.5	79,070	4,434	110,617

KENNEBEC COUNTY - Continued

Municipality	Population 1970 Census	1978 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Appropriated	Deficit* Unappropriated
Fayette	447	12,476,088	.0145	180,903	87.2		33,334	11,835
Gardiner	6,685	68,139,580	.019	1,294,652		1,143,555	11,431	46,614
Hallowell	2,814	18,442,767	.0264	486,889	94.8	28,088	18,458	97,383
Litchfield	1,222	27,550,240	.01425	392,591	92.0	82,854	22,854	64,060
Manchester	1,331	20,017,575	.0245	490,431	89.1	75,651	50,963	99,767
Monmouth	2,062	24,067,190	.0245	589,651	99.0	273,947	14,247*	65,853
Mount Vernon	680	14,382,660	.019	273,271	94.7	16,803	27,349	66,403
Oakland	3,535	17,162,062	.051	875,265	93.3	99,000	24,588*	136,557
Pittston	1,617	22,442,810	.013	291,757	94.4	13,746	4,347	58,473
Randolph	1,741	14,398,370	.0115	165,581	98.7		2,194	42,719
Readfield	1,258	26,379,492	.014	369,313	81.6	451,600	80,443	67,945
Rome	362	21,559,260	.01175	253,325	91.5	4,200	43,638	49,711
Sidney	1,319	13,638,410	.02	272,768	98.3	17,058	12,203	73,646
Vassalboro	2,618	8,717,760	.0575	501,271	96.0	105,600	28,495	68,684
Vienna	205	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Waterville	18,192	224,720,850	.0202	4,539,361	93.4	8,043,500	146,275	895,517
Wayne	577	(a)	(a)	(a)	(a)	(a)	(a)	(a)
West Gardiner	1,435	20,623,176	.122	251,603	90.4	13,333	5,335	51,492
Windsor	1,097	18,419,602	.0115	211,825	96.5		66,467	53,825
Winslow	7,299	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Winthrop	4,335	(a)	(a)	(a)	(a)	(a)	(a)	(a)

KNOX COUNTY

Appleton	628	6,768,486	.019	128,601	90.7	205	5,386	66,108
Camden	4,115	68,180,430	.025	1,704,511	97.4	640,000	276,422	288,622
Cushing	522	18,198,280	.0148	269,335	96.8	21,000	16,632	64,212
Friendship	834	26,019,880	.0105	273,209	94.1	15,000	14,631	45,722
Hope	500	9,283,810	.015	139,257	94.8		13,554	27,331
Isle au Haut	45	3,247,949	.020	64,959	104.6	(a)	(a)	(a)
Matinicus Isle Plt.	90	(a)	(a)	(a)	(a)	(a)	(a)	(a)
North Haven	399	8,616,745	.0365	314,511	98.3		77,865	44,303

KNOX COUNTY - Continued

Municipality	Population 1970 Census	1978 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit* Appropriated	Unappropriated
Owl's Head	1,281	16,696,300	.0225	375,667	95.8		21,908	61,591
Rockland	8,505	103,567,900	.0245	2,537,414	93.3	3,545,100	107,976	26,814
Rockport	2,067	51,355,810	.019	975,760	90.1	43,495	108,379	112,608
St. George	1,639	52,977,440	.0106	561,561	95.5		15,864	106,467
South Thomaston	831	13,582,390	.018	244,483	94.1	27,000	53,164	12,340
Thomaston	2,646	31,242,840	.028	874,800	95.0	340,106	92,536	146,296
Union	1,189	17,872,145	.01120	200,168	99.1	27,700	10,022	42,297
Vinalhaven	1,135	33,013,300	.013	429,173	98.0		56,467	28,035
Warren	1,864	24,546,100	.0154	378,010	88.7		23,441	132,299
Washington	723	10,101,000	.012	121,212	97.0		22,892	39,230

LINCOLN COUNTY

Alna	315	7,323,956	.0125	91,560	108.5	340	9,348	10,631
Boothbay	1,814	18,987,102	.05255	997,772	94.1		82,300	94,292
Boothbay Harbor	2,320	26,978,765	.04485	1,209,998	97.4	51,282	37,409	56,326
Bremen	454	18,259,955	.0117	213,641	104.0		8,099	25,287
Bristol	1,721	43,561,670	.0158	688,274	101.4	30,600	153,357	147,385
Damariscotta	1,264	10,820,504	.0425	459,871	100.4	23,442	13,333	66,304
Dresden	787	11,042,800	.016	176,685	91.8	37,947	27,414	25,257
Edgecomb	549	8,015,979	.020	160,354	96.6	7,136	41,936	9,928
Jefferson	1,242	26,463,435	.011	291,098	95.2	11,182	75,445	76,906
Monhegan Plantation	44	2,008,150	.026	52,212	93.7		25,836	6,786
Newcastle	1,076	15,092,160	.0245	369,758	97.6	15,998	12,871	79,749
Nobleboro	850	14,856,590	.016	237,705	92.8	12,541	30,840	38,212
Somerville	215	3,695,400	.10	36,954	92.2	13,000	34,808	25,574
South Bristol	664	20,008,822	.01575	315,139	97.7	12,547	76,503	40,077
Southport	473	45,421,378	.0098	445,130	96.4	2,435	94,912	44,469
Waldoboro	3,146	26,475,800	.030	794,274	95.9		14,747	145,155
Westport	228	16,705,375	.009	150,348	100.5	10,822	19,750	23,738
Whitefield	1,131	18,434,000	.012	221,286	89.6	26,530	115,435	43,440
Wiscasset	2,244	154,448,440	.030	4,633,453	99.9	880,000	10,723	52,518

OXFORD COUNTY

Municipality	Population 1970 Census	1978 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Appropriated	Deficit* Unappropriated
Andover	791	15,874,001	.019	301,606	102.1	20,000	34,653	53,575
Bethel	2,220	29,942,000	.0185	553,927	95.5	217,850	92,280	137,820
Brownfield	478	12,430,720	.013	161,599	94.2	32,000	324	26,491
Buckfield	929	7,308,049	.0155	113,275	104.2		38,832	29,292
Byron	132	1,675,770	.022	36,867	93.8		5,649	16,018
Canton	742	5,359,010	.021	112,539	97.0		20,610	16,996
Denmark	397	17,376,665	.046	330,157	98.6	10,310	25,601	52,508
Dixfield	2,188	12,049,760	.0275	331,368	95.9	130,000	52,772	92,730
Fryeburg	2,208	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Gilead	153	1,990,516	.035	69,666	95.2	192	5,692	6,783
Greenwood	610	16,061,150	.0153	245,736	92.3		34,163	64,858
Hanover	275	2,837,750	.015	42,566	(a)		20,859	8,707
Hartford	312	4,863,294	.01925	93,618	94.8		4,700	10,143
Hebron	532	7,882,100	.0081	63,845	93.1	2,801	6,068	23,704
Hiram	686	17,031,721	.0109	185,646	84.9	20,833	32,596	12,312
Lincoln Plantation	60	4,811,494	.0135	64,955	100.2	32,700	49,168	27,987
Lovell	607	27,977,570	.0154	430,855	97.5	4,375	88,936	35,289
Magalloway Plantation	75	1,910,054	.016	30,561	104.3		19,786	12,634
Mexico	4,309	8,492,250	.068	577,473	94.5		27,229*	104,154
Newry	208	6,657,800	.0122	81,225	96.2		13,638	9,732
Norway	3,595	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Oxford	1,892	42,988,675	.0126	541,657	90.2	186,126	18,183	14,694
Paris	3,731	25,607,024	.0285	729,805	97.1	25,428	49,746	168,878
Peru	1,345	9,344,075	.02480	231,733	95.6		77,953	123,690
Porter	1,115	13,172,250	.0125	164,653	92.8		3,674	98,298
Roxbury	271	2,832,434	.035	99,135	100.0		23,027	42,282
Rumford	9,363	177,348,690	.0195	3,458,299	97.8	1,442,750	163,702	27,392
Stoneham	160	4,278,353	.01671	71,491	98.3		14,173	87,879
Stow	109	5,453,500	.009	49,082	97.4	13,193	42,548	2,941
Sumner	525	7,163,616	.0137	98,142	90.7		21,791	49,865
Sweden	110	4,333,833	.0202	87,519	91.7		7,248	10,281
Upton	54	2,121,216	.0154	32,667	99.5		19,597	18,251
Waterford	760	16,642,100	.0190	316,200	98.9		23,437	110,928
West Paris	1,171	7,141,975	.025	178,549	90.1	87,163	27,444	49,160
Woodstock	1,005	12,126,760	.0195	237,180		(a)	(a)	(a)

PENOBSCOT COUNTY

Municipality	Population 1970 Census	1978 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Alton	340	2,257,100	.0137	30,922	96.6		48,520	37,479
Bangor	33,168	402,443,210	.021	8,451,307	100.5	13,238,712	1,133,033	2,757,038
Bradford	569	5,859,855	.0172	100,790	86.0	7,000	11,299	42,121
Bradley	1,010	7,638,725	.0235	179,511	92.3	(a)	(a)	(a)
Brewer	9,300	109,261,020	.0242	2,644,101	99.1	2,659,000	223,137	482,490
Burlington	266	2,143,343	.032	68,587	90.7		39,895	28,017
Carmel	1,301	9,641,830	.0161	155,233	87.1		60,564	60,442
Carroll Plantation	132	1,319,430	.0282	37,267	90.9		18,036	9,384
Charleston	909	7,799,033	.0125	97,488	90.3		28,633	25,296
Chester	255	490,267	.0138	67,657	94.4		22,685	35,714
Clifton	233	8,746,757	.064	55,979	92.0		3,996	22,686
Corinna	1,700	14,423,927	.0204	294,248	94.1	11,796	120,805	84,527
Corinth	1,212	16,519,240	.0094	155,281	87.3		192	120,544
Dexter	3,725	20,684,860	.0345	713,628	98.2	116,475	19,360	83,332
Dixmont	559	6,115,899	.013	79,507	93.8		4,689	19,844
Drew Plantation	32	1,176,229	.029	34,111	95.3	(a)	(a)	(a)
East Millinocket	2,567	80,128,820	.02025	1,622,609	99.4	160,352	173,462	96,073
Eddington	1,358	4,168,310	.059	245,930	84.9		51,346	70,254
Edinburg	67	847,562	.0246	20,756	93.7		6,182	11,448
Enfield	1,148	9,001,556	.019	171,030	84.0	55	25,698	25,459
Etna	526	7,914,531	.072	56,985	86.7		31,586	68,004
Exeter	663	7,566,556	.113	85,502	95.6		13,329	38,234
Garland	596	6,120,756	.0193	118,131	86.6	10,000	32,360	27,871
Glenburn	1,196	22,639,410	.011	249,034	91.5	20,000	136,781	78,734
Grand Falls Plantation	6	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Greenbush	591	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Greenfield	117	2,629,600	.0165	43,403	101.9	468	26,717	15,137
Hampden	4,693	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Hermon	2,376	42,634,500	.011	468,979	118.3	367,329	37,047	385,794
Holden	1,841	19,242,480	.0205	394,474	92.1	205,301	6,774	111,742
Howland	1,468	10,349,372	.0158	163,520	97.3	2,345	13,676	112,928
Hudson	482	8,768,105	.0104	91,188	89.8		2,133	109,133
Kenduskeag	733	7,350,675	.010	73,507	95.3	5,029	24,142	34,540
Lagrange	393	2,513,980	.018	45,252	89.8		6,119	42,179
Lakeville Plantation	15	2,674,868	.078	20,864	100.9	2	18,309	15,266

PENOBSCOT COUNTY - Continued

Municipality	Population 1970 Census	1978 Tax			%Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Appropriated	Deficit* Unappropriated
Lee	599	8,530,774	.014	119,431	83.2	32,612	10,891	9,066
Levant	802	3,043,492	.037	112,609	89.9		4,307	53,598
Lincoln	4,759	92,350,140	.0145	1,339,077	94.9	84,000	109,239	285,257
Lowell	154	27,977,570	.0154	430,855	91.2	16,189	88,936	35,289
Mattawamkeag	988	12,381,238	.02	247,625	41.9	233,164	26,242	26,635
Maxfield	24	809,250	.0106	8,578	94.5	45	3,708	5,780
Medway	1,491	16,722,207	.0155	259,194	79.7	895,000	133,781	89,910
Milford	1,828	8,338,580	.064	533,669	88.1	171,921	126,952	42,162
Millinocket	7,742	135,732,741	.031	4,207,715	98.4	3,995,471	274,692	281,653
Mount Chase Plantation	197	3,637,015	.019	69,104	99.7			1,550*
Newburgh	835	8,688,602	.013	112,952	92.3		16,327	51,258
Newport	2,260	27,203,050	.0168	457,011	88.1	23,167	62,287	75,941
Old Town	9,057	106,712,450	.024	2,561,099	99.4	2,418,746	413,557	231,159
Orono	9,989	40,015,520	.032	1,280,497	99.5	776,928	58,777	144,731
Orrington	2,702	21,626,580	.0253	547,152	94.3		160,104	70,611
Passadumkeag	326	9,028,170	.015	135,423	96.6		10,374	37,553
Patten	1,266	8,277,100	.0228	213,418	96.5		28,412	58,178
Plymouth	542	8,414,463	.0076	63,950	94.1		2,673	117,762
Prentiss Plantation	159	581,407	.121	70,350	96.0		9,877	18,052
Seboeis Plantation	63	(a)	(a)	(a)		(a)	(a)	(a)
Springfield	336	(a)	(a)	68,330	90.4		41,350	27,259
Stacyville	547	3,982,310	.028	111,505	101.0		13,406	54,815
Stetson	395	6,076,593	.010	60,764	95.2		16,733	29,286
Veazie	1,556	32,455,710	.0191	619,904	97.5	63,000	51,747	79,894
Webster Plantation	56	1,535,860	.0135	20,734	85.8		14,764	1,580
Winn	516	5,048,250	.0108	54,521	90.7	6	5,036	69,782
Woodville	62	5,953,295	.0135	80,369	98.4	3,845	25,313	16,905

PISCATAQUIS COUNTY

Abbot	453	4,059,405	.0165	66,980	95.9		5,527	43,035
Atkinson	213	3,239,077	.0187	60,571	90.0		2,898	38,794
Barnard Plantation	24	932,400	.025	23,310	103.8	150	15,854	8,354

PISCATAQUIS COUNTY - Continued

Municipality	Population 1970 Census	1978 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit* Appropriated	Unappropriated
Beaver Cove		5,473,831	.0092	50,359	104.4		9,332	10,588
Blanchard Plantation	56	1,948,132	.017	33,118	97.0		18,530	3,859
Bowerbank	29	1,204,403	.045	54,198			29,591	6,632
Brownville	1,490	13,721,728	.0194	266,213	90.5	10,464	45,847	64,842
Dover-Foxcroft	4,178	42,280,700	.0205	866,754	92.6	8,866	44,965	218,224
Elliotsville Plantation	26	3,241,656	.011	35,658	103.5		22,398	8,396
Greenville	1,894	13,255,680	.035	463,949	95.7	69,449	45,596	131,701
Guilford	1,694	19,263,932	.01475	284,143	95.6	33,070	27,107	67,252
Kingsbury	7	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Lake View Plantation	16	2,834,638	.017	48,189	104.1		1,619	33,666
Medford	146	1,668,140	.021	35,031	96.2	21,000	16,854	14,219
Milo	2,572	28,374,730	.017	482,370	94.5	28,250	42,710	143,604
Monson	669	8,442,750	.0155	130,862	93.9	15,750	35,128	57,971
Parkman	457	7,477,911	.0116	86,744	88.1		943	28,236
Sangerville	1,107	7,564,662	.0189	142,972	92.6	39,505	38,897	44,220
Sebec	325	7,496,513	.0125	93,425	97.2			35,662
Shirley	174	2,510,721	.0172	43,184	99.9	7,600	3,072	27,700
Wellington	232	2,429,040	.105	58,297	87.5	10,000	3,773	29,104
Willimantic	126	3,262,245	.020	65,246	99.2		4,048	7,729

SAGADAHOC COUNTY

Arrowsic	188	6,424,131	.012	77,090	94.0	26,800	138	3,028*
Bath	9,679	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Bowdoin	858	16,502,900	.01275	210,412	89.3	(a)	(a)	(a)
Bowdoinham	1,294	9,236,205	.037	341,740	86.9		82,091	37,138
Georgetown	464	16,947,100	.016	271,154	100.0	31,115	50,917	81,718
Phippsburg	1,229	41,079,810	.0104	427,230	103.0	8,000	126,116	27,598
Richmond	2,168	10,535,320	.0455	479,357	97.1	1,185,500	32,863	19,310
Topsham	5,022	76,105,768	.0169	1,286,188	97.0	8	46,718*	248,980
West Bath	836	11,498,862	.027	310,469	97.4	14,216	67,815	65,344
Woolwich	1,710	27,771,608	.01565	434,627	98.9	50,000	153,014	58,340

SOMERSET COUNTY

Municipality	Population 1970 Census	1978 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Anson	2,168	9,621,160	.0285	274,203	98.0	8,512	49,108	34,494
Athens	592	6,981,044	.109	76,157	103.8		1,588	30,221
Bingham	1,254	10,346,300	.0155	160,462	95.5	261,000	42,257	34,299
Brighton Plantation	58	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Cambridge	281	1,209,258	.0379	45,831	95.3	3,300	2,168	21,356
Canaan	904	11,671,657	.0115	134,224	90.6	33,815	30,278	34,458
Caratunk	96	1,539,039	.025	38,476	90.0		6,648	14,491
Cornville	623	12,875,050	.0086	110,723	92.2	12,000	414	22,433
Dennistown Plantation	48	1,366,872	.0135	18,453	100.0		10,521	10,425
Detroit	663	7,360,370	.0086	63,308	100.5		4,703	111,430
Embsden	418	33,975,951	.073	248,024	99.9		16,559	63,663
Fairfield	5,684	65,741,688	.01885	1,241,663	104.0	425,372	60,191	99,203
Harmony	650	8,960,260	.067	60,034	94.4	19,500	34,614	9,548
Hartland	1,414	23,246,767	.0113	262,688	93.7	1,400,056	24,026	82,683
Highland Plantation	23	1,197,333	.0247	29,734	89.3		8,200	3,532
Jackman	848	7,029,680	.023	161,683	96.0		98,699	107,141
Madison	4,278	52,907,495	.0125	661,344	91.6	136,764	19,146	217,189
Mercer	313	7,266,939	.010	72,669	96.5		308	45,522
Moose River	255	2,510,974	.016	40,176	99.2	12,000	14,009	36,719
Moscow	586	24,348,506	.015	365,228	99.5	16,458	4,310	75,100
New Portland	559	1,437,026	.071	102,029	95.9		16,918	49,488
Norridgewock	1,964	26,175,370	.0122	319,340	95.4		39,771	9,732
Palmyra	1,104	11,621,324	.0095	110,403	91.6	(a)	(a)	(a)
Pittsfield	4,274	48,909,411	.0165	807,005	111.5	323,654	5,508*	322,010
Pleasant Ridge Plantation	116	19,573,714	.0175	342,540	99.9		33,132	32,953
Ripley	297	2,055,589	.023	47,279	95.7		11,392	17,648
St. Albans	1,041	11,160,424	.0157	175,220	85.7	26,358	253	45,065
Skowhegan	7,601	94,471,670	.022	2,078,377	99.9	161,000	72,739	366,902
Smithfield	527	11,701,386	.013	152,118	94.2		8,574	22,164
Solon	712	8,228,400	.0225	185,139	93.2	34,700	155*	30,043
Starks	323	7,167,345	.0104	74,522	96.0	4,000	17,453	9,104
The Forks Plantation	45	2,159,505	.022	47,964	98.5		14,154	12,777
West Forks Plantation	74	2,229,269	.015	33,439	101.2			18,295

WALDO COUNTY

Municipality	Population 1970 Census	1978 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appro- priated	Unappro- priated
Belfast	5,957	70,923,300	.0176	1,248,250	98.0	691,669	30,356	763,748
Belmont	349	3,759,580	.01175	44,176	97.3		6,937	25,983
Brooks	751	9,108,630	.00925	84,255	96.4			70,336
Burnham	802	11,183,140	.0162	181,167	94.7	132,429	5,976	105,438
Frankfort	620	6,094,646	.017	103,609	90.2	12,000	2,400	18,515
Freedom	373	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Islesboro	421	26,457,700	.01385	366,439	97.3		43,677	49,727
Jackson	217	5,328,258	.009	47,954	84.3		10,600	19,704
Knox	443	5,510,975	.017	93,687	91.5		9,288	42,640
Liberty	515	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Lincolnville	955	20,545,068	.01794	368,579	95.7	325,000	40,048	48,688
Monroe	478	7,463,545	.0138	102,996	94.5	5,250	54,578	36,173
Montville	430	4,628,155	.024	111,076	89.5		24,035	15,239
Morrill	410	4,191,300	.015	62,870	98.8		16,119	10,355
Northport	744	17,421,000	.0136	236,926	96.4	10	25,246	96,903
Palermo	645	8,263,650	.0166	137,177	98.1		39,172	26,104
Prospect	358	4,004,577	.0152	60,870	92.7		9,740	30,199
Searsmont	624	9,655,900	.0145	140,011	95.7		6,983	51,374
Searsport	1,951	33,819,900	.015	507,299	98.8	11,790	7,803	157,798
Stockton Springs	1,142	14,690,500	.015	220,358	92.5	32,000	14,420	14,322
Swanville	487	6,229,250	.0136	84,718	97.7		662	28,312
Thorndike	439	5,884,266	.013	76,495	99.1		11,376	36,453
Troy	543	7,457,641	.0148	110,373	87.5	5,000	10,575	7,049
Unity	1,280	14,364,981	.0134	192,491	96.8		2,048	35,813
Waldo	431	4,270,891	.0126	53,813	91.9		32,047	5,076
Winterport	1,963	20,729,794	.0188	389,720	95.9		29,489	173,648

WASHINGTON COUNTY

Addison	773	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Alexander	169	3,690,946	.0185	68,283	89.1	(a)	(a)	(a)
Baileyville	2,167	117,812,706	.01475	1,737,737	98.2	1,732,125	104,675	209,526

WASHINGTON COUNTY - Continued

Municipality	Population 1970 Census	1978 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Appropriated	Deficit* Unappropriated
Baring Plantation	181	2,486,680	.016	39,787	107.	313	57,054	6,615
Beals	663	5,398,731	.009	82,839	95.6		28,750	7,079
Beddington	32	2,284,705	.0128	29,244	99.7		14,556	14,137
Calais	4,044	37,624,980	.0315	1,187,806	89.1	2,741,006	115,600	79,999
Centerville	19	868,965	.022	19,117	100.			10,447
Charlotte	199	4,580,189	.0136	62,290	102.		32,676	11,254
Cherryfield	771	7,422,685	.0175	129,897	100.8		49,297	76,728
Codyville Plantation	45	685,819	.026	17,831	100.8	7	1,845	24,692
Columbia	162	3,185,566	.022	70,082	81.2		4,446	33,191
Columbia Falls	367	7,159,797	.0650	46,682	89.7		11,112	21,997
Cooper	88	2,023,860	.02356	47,561	101.5		28,205	12,670
Crawford	74	2,392,840	.0127	30,389	99.2	(a)	(a)	(a)
Cutler	588	3,619,500	.025	90,487	94.9		4,300	34,380
Danforth	794	4,107,477	.02154	88,475	86.8	8,793	5,507	69,182
Deblois	20	910,326	.0153	14,218	101.4	1,774	13,355	5,432
Dennysville	278	2,623,531	.015	39,353	89.8		32,658	15,396
East Machias	1,057	5,015,830	.0264	132,418	99.3		4,332	21,521
Eastport	1,989	18,476,001	.022	406,472	93.1	1,210,416	1,911*	68,786
Grand Lake Stream Plantation	186	5,939,483	.0085	50,486	97.7		12,003	30,512
Harrington	553	4,229,190	.028	118,417	90.9		16,070	23,931
Jonesboro	448	4,402,897	.016	70,446	95.4		44,685	13,441
Jor.esport	1,326	11,813,379	.018	212,398	90.9	1,282,757	58,798	46,397
Lubec	1,949	15,538,650	.0175	271,926	94.7	3,485	63,543	21,244
Machias	2,441	15,498,390	.031	480,450	96.6	307,611	114,852	31,303
Machiasport	887	7,372,163	.185	134,650	98.4		26,404	13,906
Marshfield	227	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Meddybemps	76	1,408,766	.0196	27,612	93.4	500	17,647	10,583
Milbridge	1,154	14,310,000	.0165	236,115	89.3	8,831	17,625	72,510
Northfield	57	(a)	(a)	48,486	94.9	1,516	27,993	4,065
Pembroke	700	8,798,100	.013	114,375	94.1	5,050	46,989	30,420
Perry	878	6,737,876	.0165	111,175	96.1		50,239	11,719
No. 14 Plantation	29	(a)	(a)	(a)	(a)	(a)	(a)	(a)
No. 21 Plantation	83	4,377,541	.0098	42,899	94.6		22,256	7,599
Princeton	956	12,038,659	.012	144,464	99.5		67,967	43,304

WASHINGTON COUNTY - Continued

Municipality	Population 1970 Census	1978 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Appropriated	Deficit* Unappropriated
Robbinston	396	4,957,334	.0155	76,839	93.4		11,721	21,792
Roque Bluffs	153	163,007	.298	48,777	97.5	12,000	4,612	4,855
Steuben	697	11,237,020	.019	213,503	87.7	69,900	83,128	26,841
Talmadge	25	1,317,977	.0095	12,521	97.4		4,764	9,305
Topsfield	(a)	1,638,440	.022	36,046	94.1		17,405	21,336
Vanceboro	263	1,396,905	.042	58,670	98.7	2,000	40,088	14,699
Waite	70	1,346,353	.013	17,503	91.3		16,226	11,401
Wesley	110	822,933	.048	39,503	95.8		36,747	18,536
Whiting	269	4,781,409	.0118	56,421	99.0		3,088	7,898
Whitneyville	155	2,592,715	.017	44,076	82.8	8,667	30,661	2,303

YORK COUNTY

Acton	697	23,005,900	.0186	427,910	96.5	12,573	86,139	15,226
Alfred	1,211	9,897,100	.030	296,913	102.5		100,213	115,108
Arundel	1,322	11,826,002	.026	307,476	88.2	713,100	190,159	46,885
Berwick	3,136	36,554,850	.0188	687,231	101.4	24,635	45,528	114,943
Biddeford	19,983	176,888,010	.0245	4,333,756	98.0	5,350,000	101,617	424,182
Buxton	3,135	29,198,880	.029	846,768	96.2		42,084	139,817
Cornish	839	11,756,814	.011	129,325	96.4		8,900	47,322
Dayton	546	10,985,560	.0225	247,175	111.4		3,810	54,756
Eliot	3,497	27,873,965	.0305	850,156	96.4		38,529	110,309
Hollis	1,560	37,530,740	.0122	457,875	94.0		38,060	114,117
Kennebunk	5,646	58,452,060	.039	2,279,630	95.5		178,952	453,324
Kennebunkport	2,160	88,314,660	.0194	1,713,304	99.6	490,000	27,363	244,676
Kittery	11,028	54,747,420	.06425	3,517,522	95.7	1,063,500	210,670	249,746
Lebanon	1,983	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Limerick	963	22,769,885	.0154	350,656	90.2	20,000	70,097	108,684
Limington	1,066	21,824,100	.0115	250,977	92.4		29,604	81,144
Lyman	864	27,195,190	.0136	369,855	91.2		32,480	93,620
Newfield	458	2,338,644	.081	189,429	101.7		6,231	6,767
North Berwick	2,224	(a)	(a)	(a)	(a)	(a)	(a)	(a)

34

(a) Information not available. * Denotes red figure
(b) Denotes Town of Wells rate of .01852 and Ogunquit Village Corp. rate of .02090
(c) As adjusted
(d) Denotes 18 months results
(e) Effective 7/1/78, Town of Otisfield succeeded from County of Cumberland and became part of the County of Oxford

(e) Effective 7/1/78, Town of Otisfield succeeded from County of Cumberland and became part of the County of Oxford

**STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE**

AT DECEMBER 31, 1978

ASSETS

County	CASH AND INVESTMENTS			Taxes Receivable	Other Assets	Amount Necessary To Retire Debt	Total Assets
	General Funds	Trust and/or Special Revenue Funds	Equity and/or Probate Accounts				
Androscoggin	\$105,731	\$ 119,555	\$ 13,653	\$	\$ 341,997	\$ 80,000	\$ 660,936
Aroostook	17,698	205,266	2,788	427,205	235,719		888,676
Cumberland	246,530	196,702	32,078		183,365	3,025,000	3,683,675
Franklin	256,063	239,858	3,290	38,516	24,145	30,000	591,872
Hancock	168,210	302,486	6,910	21,392	249,052	283,333	1,031,383
Kennebec	150,341	78,788	19,825	87	64,874		313,915
Knox	88,150	279,745	1,199	31,824	55,170	525,000	981,088
Lincoln	40,462	388,956	16,737	182	14,882	235,000	696,219
Oxford	152,119	167,975	2,895	45,684	108,238		476,911
Penobscot	427,638	229,649	25,563	102,976	280	185,000	971,106
Piscataquis	227,336	59,866	19,259	124,906	56,287		487,654
Sagadahoc	139,199	130,691	12,155	17,195	16,223		315,463
Somerset	391,502	113,887	10,572	113,638	47,174		676,773
Waldo	121,406	238,509	8,951	2,888	2,979		374,733
Washington	439,025	321,979	3,213	118,667	33,762		916,646
York	401,621	603,699	20,115	82,343	48,838	1,235,000	2,391,616

LIABILITIES, RESERVES AND SURPLUS

County	Reserves and/or Accounts Payable	Bonds and/or Notes Payable	Equity and/or Probate Accounts	Total Liabilities and Reserves	SURPLUS		Total Liabilities Reserves and Surplus
					Appropri- ated	Unappropri- ated	
Androscoggin	\$ 420,756	\$ 80,000	\$ 13,653	\$ 514,409	\$ 2,381	\$ 144,146	\$ 660,936
Aroostook	421,455		2,788	424,243	461,966	2,467	888,676
Cumberland	511,526	3,025,000	32,078	3,568,604	3,599*	118,670	3,683,675
Franklin	148,425	30,000	3,290	181,715	239,507	170,650	591,872
Hancock	539,163	283,333	6,910	829,406	121,118	80,859	1,031,383
Kennebec	124,141		19,825	143,966	16,211	153,738	313,915
Knox	372,763	525,000	1,199	898,962	44,989	37,137	981,088
Lincoln	442,828	235,000	16,737	694,565	425	1,229	696,219
Oxford	192,880		2,895	195,775	178,917	102,219	476,911
Penobscot	182,309	185,000	25,563	392,872	319,755	258,479	971,106
Piscataquis	154,866		19,259	174,125	251,027	62,502	487,654
Sagadahoc	156,609		12,155	168,764		146,699	315,463
Somerset	218,149		10,572	228,721	286,915	161,137	676,773
Waldo	294,468		8,951	303,419	3,019	68,295	374,733
Washington	411,381		3,213	414,594	364,579	137,473	916,646
York	1,007,628	1,235,000	20,115	2,262,743		128,873	2,391,616

* Denotes Deficit

