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**Sixty-first Report of the State Auditor : for Period July 1, 1979 -
June 30, 1980**

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STATE OF MAINE



61ST REPORT

OF THE

STATE AUDITOR

FOR PERIOD

JULY 1, 1979 - JUNE 30, 1980

GEORGE J. RAINVILLE
STATE AUDITOR



SIXTY-FIRST 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

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

In compliance with statutory requirements, I submit herewith the 61st Annual Report of the State Auditor for the fiscal year ended June 30, 1980.

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, 1980 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, 1980 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,

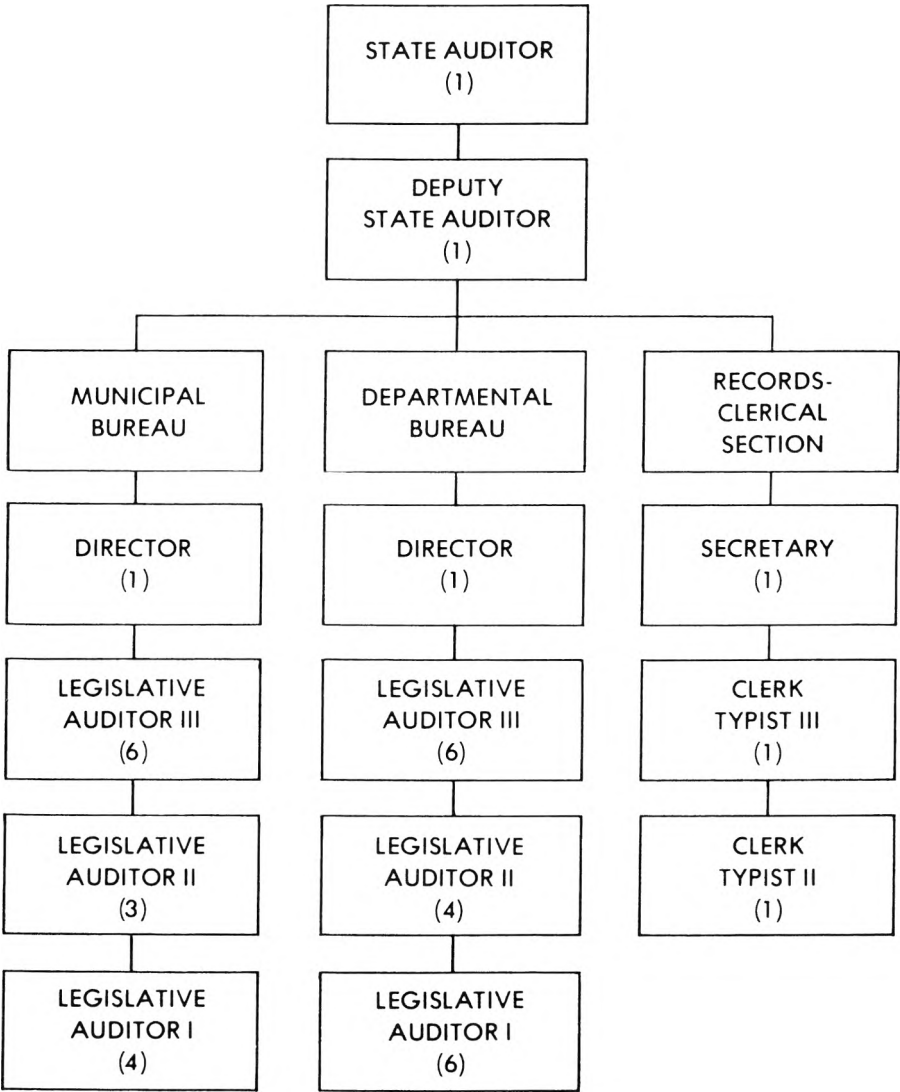
A handwritten signature in cursive script, reading "George J. Rainville". The signature is written in dark ink and is positioned above the printed name of the State Auditor.

State Auditor

STATE DEPARTMENT OF AUDIT

TABLE OF ORGANIZATION

JUNE 30, 1980



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 CONCERT 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, 1980

	Personal Services	Capital	All Other	Total
General Fund:				
Departmental Bureau	\$347,187	\$277	\$13,960	\$361,424
Special Revenue:				
Municipal Bureau	<u>260,625</u>	<u> </u>	<u>57,951</u>	<u>318,576</u>
Total	<u>\$607,812</u>	<u>\$277</u>	<u>\$71,911</u>	<u>\$680,000</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 1979-80 fiscal year are as follows:

State Departments, Bureaus, Agencies and/or Commissions	80
Institutions	10
Vocational Technical Institutes	6
School of Practical Nursing	1
Examining Boards	44
Public Administrators	<u>16</u>
Total	<u>157</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.

COURTS DIVISION

The Municipal Bureau conducted audits of the financial records of 10 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 expense 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.

New Legislation mandates that the cost of the audits of the Superior and District Courts will be borne by the General Fund.

Chapter 711, Public Laws of 1980 provides funds for 2 positions and related expenses to audit the Superior and District Courts effective July 1, 1980. The results of these audits will be reflected in the next State Auditor's report.

BONDED DEBT

A summary of the State of Maine Bonded Debt liability at June 30, 1980 is as follows:

	<u>Bonds</u>	<u>Interest</u>
Balance - July 1, 1979	\$262,050,000	\$80,323,540
Add -		
New Issue April 1, 1980	<u>15,900,000</u>	<u>14,023,575</u>
Total	277,950,000	94,347,115
Deduct - Payments:		
Current Year	<u>23,115,000</u>	<u>12,163,050</u>
Balance - June 30, 1980	<u><u>\$254,835,000</u></u>	<u><u>\$82,184,065</u></u>

NEW BOND ISSUE An authorized bond issue in the current year totaled \$15,900,000 in bonds and \$14,023,575 in interest and were for the following purposes:

	<u>Bonds</u>	<u>Interest</u>
Highway	\$13,000,000	\$11,124,750
Education - N.M.V.T.I.	2,100,000	2,214,225
Airports	<u>800,000</u>	<u>684,600</u>
Total	<u><u>\$15,900,000</u></u>	<u><u>\$14,023,575</u></u>

STATE OF MAINE
BONDS AUTHORIZED - UNISSUED
FUND, LAW AND PURPOSE
JUNE 30, 1980

	<u>AMOUNT</u>
HIGHWAY:	
Chapter 88 - P & S 1975	\$ 8,400,000
0406 Highway - highway and bridge improvements (Page 3-578 - 1975-76 - \$250,000; 1976-77 - \$8,150,000)	
Chapter 76 - P & S 1977	
0406 Highway - highway and bridge improvements (Page 2-761 - 1977-78 - \$5,010,000; 1978-79 - \$6,490,000)	11,500,000
Chapter 36 - P & S 1979	16,500,000
0356 Highway - bridge construction	\$ 5,500,000
0406 Highway - highway and bridge improvements	9,800,000
Town Way bridge improvements	<u>1,200,000</u>
	<u>\$16,500,000</u>
TOTAL HIGHWAY	\$ <u>36,400,000</u>
POLLUTION:	
Chapter 239-69	
Removal and abatement of prohibited discharge 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>

	<u>AMOUNT</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	
Mechanicals Building at E.M.V.T.I., a Multi-purpose	
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>
AIRPORT IMPROVEMENTS:	
Chapter 53-79	
To provide funds to be expended under the direction and	
supervision of the Department of Transportation for	
airport improvements - Auburn-Lewiston, Augusta, Bangor,	
Bar Harbor, Belfast, Bethel, Caribou, Deblois, Dexter,	
Dover-Foxcroft, Fort Kent, Fryeburg, Greenville, Houlton,	
Islesboro, Jackman, Knox County, Lincoln, Lubec, Machias,	
Millinocket, Old Town, Pittsfield, Portland, Presque Isle,	
Princeton, Rangeley, Sanford, Stonington, Waterville,	
Winterport, Wiscasset and such other airports as may be	
possible.	<u>\$ 1,300,000</u>
INDIAN RESERVATION:	
A-IX-14D	
Payment of mortgage loans for Indian Housing	<u>\$ 1,000,000</u>
PARKS AND RECREATION:	
Chapter 138-73	
Acquisition of real property for State parks	<u>\$ 500,000</u>
MAINE GUARANTEE AUTHORITY:	
A-IX-14A	
Provide additional monies to the Industrial Building	
Mortgage Fund of the Maine Guarantee Authority	<u>\$26,380,849</u>
RECREATION AUTHORITY:	
A-IX-14B	
Provides additional monies to the Recreational Project	
Mortgage Fund of the Maine Guarantee Authority	<u>\$13,289,431</u>
MAINE VETERANS MORTGAGE:	
A-IX-14E	
To insure Maine Veterans' mortgage loans up to 80%	
and to make payments insured	<u>\$ 4,000,000</u>

PARKS AND AIRPORTS:

Chapter 140-71

Development and improvement of State Park facilities,
improvements to various airports and Maintenance
Buildings 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

Chapter 60-79

To provide funds for energy conservation improvements
to local government buildings owned by a city, town,
county or plantation, not including schools and hospitals
which are eligible for financial assistance under the
National Conservation Policy Act of 1978, P.L. 95-619.

2,500,000

TOTAL ENERGY CONSERVATION

\$ 8,000,000

MAINE VETERANS HOME:

Chapter 562-77

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

PUBLIC FISH PIERS:

Chapter 53-79

To provide funds to be expended under the direction
and supervision of the Department of Transportation
for the following transportation improvements:
Kennebunkport, Portland, Boothbay Harbor, Vinalhaven,
Rockland, Stonington and such other locations as may
be possible.

\$ 9,000,000

MAINE STATE PIER - PORTLAND:

Chapter 53-79

To provide funds to be expended under the direction
and supervision of the Department of Transportation
for transportation improvements.

\$ 950,000

AMOUNT

MAINE STATE FERRY SERVICE IMPROVEMENTS:

Chapter 53-79

To provide funds to be expended under the direction and supervision of the Department of Transportation for transportation improvements - Rockland, North Haven, Vinalhaven, Islesboro, Lincolnville, Swans Island and Bass Harbor.

\$ 445,000

RAILROAD RIGHT-OF-WAY - ACQUISITION:

Chapter 53-79

To provide funds to be expended under the direction and supervision of the Department of Transportation for transportation improvements - Eastport and Bingham branches.

\$ 115,000

MAINE SMALL BUSINESS LOAN GUARANTEE:

Title 5, Section 15008-9-78

To guarantee small business loans to War Veterans.

\$ 2,500,000

TOTAL AUTHORIZED BUT UNISSUED BONDS

\$163,286,280

**STATE DEPARTMENT OF AUDIT
MUNICIPAL BUREAU**

The Maine 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 a qualification of a public accountant includes registration by the Maine Board of Accountancy.

During the fiscal year July 1, 1979 to June 30, 1980, the Municipal Bureau conducted post-audits of the following:

Municipalities and Municipal Districts	99
Counties (Including Registers of Deed and Probate)	14
School Districts	35
Special Services	<u>160</u>
TOTAL	<u><u>308</u></u>

MUNICIPALITIES

Title 30, Sections 5251 to 5256 of the Maine Revised Statutes of 1964, as amended, covers the general laws relating to municipalities. The duties of the State Auditor with respect to the post-auditing of municipalities are contained principally in the following sections:

Section 5251 Uniform Accounting System. Each municipality and quasi-municipal corporation not under the jurisdiction of the Public Utilities Commission shall keep its accounting records in conformity with generally accepted accounting principles of municipal accounting and a uniform classification be used for revenues, expenditures and balance sheet accounts.

Section 5252 Investigation of Accounting and Auditing System.

The State Auditor may inquire into the accounting and auditing system of any municipality or any quasi-municipal corporation not under the jurisdiction of the Public Utilities Commission, and the officers shall furnish information pertaining to the system in such form as he may prescribe.

Section 5253 Annual Post-audit. 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 elected by ballot, or if not so elected, engaged by its officers. The officers shall notify the State Auditor of the name and address of the auditor elected or engaged within 30 days after his election or engagement. The post-audit shall be conducted on the basis of auditing standards and procedures prescribed by the State Auditor.

1. 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 made by his Department, the expense of which shall be paid by the municipality or village corporation.

Section 5255 State Auditor's Report on Financial Affairs.

The State Auditor shall publish annually statistics and other information pertaining to the financial affairs of municipalities and quasi-municipal corporations which may be printed and distributed as a document separate from his annual fiscal report.

The Municipal Bureau of the State Department of Audit conducted audits of approximately one-fifth of the municipalities in Maine for the 1979 fiscal year. The results of audits performed by this bureau showed generally satisfactory accounting practices with some exceptions.

Continued effort should be made by the municipal officials to follow laws closely relating to municipal finance, especially as pertains to expenditures exceeding appropriations and the collection procedures concerning the collecting of property taxes. Attention was directed to legal phases of municipal accounting in some of the State prepared audit reports. The principal noncompliance exceptions pertain to the following: remittances of tax collections at specified times by collectors; obtaining signed waivers for lien partial payments; commitment of supplemental taxes by assessors; and depositing of municipal funds at required times by treasurers.

Other recommendations which would strengthen municipal operations and aid in keeping audit costs at a minimum are: maintenance of complete general ledgers and monthly trial balances; monthly reconciliation of bank accounts by treasurers; periodic balancing of tax accounts; 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 the municipal officers shall notify the State Auditor of the name and address of the auditor elected or engaged within 30 days after his election or engagement.

The Maine Revised Statutes Annotated of 1964, as amended, also provides that within thirty days after completion of a post-audit of a municipality or 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 preceding two paragraphs are a reminder to the Town officials and the independent auditors that there are certain statutory requirements that must be followed. There were several instances whereby the statutory requirements were not followed in this respect.

The State Department of Audit was notified, during the fiscal year, that audits conducted by this department had been accepted by the Office of Revenue Sharing. These were performed in accordance with the "Audit Guide and Standards for Revenue Sharing Recipients," issued by the Department of Treasury, Office of Revenue Sharing.

COUNTIES

Chapter 494, Public Laws of 1979, effective June 20, 1979, amended Title 30, Section 401, Maine Revised Statutes Annotated of 1964 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.

As a result of this statutory change, the Municipal Bureau audited the financial records of ten of the sixteen counties of Maine for the 1979 year.

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

The principal exceptions and/or recommendations pertained to the maintenance of a complete general ledger, monthly trial balances, excise tax procedures for unorganized townships, utilizing transfers between line budget categories and inventories of county properties.

MUNICIPAL SURVEY

The statutes provide that the State Auditor may inquire into the accounting and auditing system of any municipality. Due to the lack of funding by the Legislature the past several years, surveys have not been conducted by the Municipal Bureau.

**VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES
AT CLOSE OF 1979 FISCAL YEAR
ANDROSCOGGIN COUNTY**

Municipality	Population 1970 Census	1979 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Auburn	24,151	\$344,089,700	.01855	\$6,382,863	96.5	\$10,005,741	\$ 128,462	\$ 650,271
Durham	1,264	13,360,490	.024	320,652	90.9		158,868	33,768
Greene	1,772	21,044,007	.025	526,100	82.8	2,250	52,253	2,964*
Leeds	1,031	19,443,780	.018	349,988	82.7		118,888	60,901
Lewiston	41,779	252,108,000	.0407	10,260,796	94.1	8,201,254	291,796	972,739
Lisbon	6,544	81,757,714	.0226	1,847,714	88.5	3,128,047	83,195	455,627
Livermore	1,610	28,077,255	.010	280,773	98.8		15,745	62,215
Livermore Falls	3,450	39,781,932	.016	636,511	100.3	640,000	216,651	76,291
Mechanic Falls	2,193	21,385,440	.0214	457,648	90.8	13,000	80,888	29,224
Minot	919	10,167,674	.018	183,018	97.0		215,845	90,824
Poland	2,015	51,071,723	.0119	679,154	95.4	10,000	67,044	102,905
Sabattus	1,681	18,840,570	.0205	386,232	91.6	42,525	26,802	39,004
Turner	2,246	59,349,190	.0104	617,232	86.7		129,920	
Wales	624	11,797,160	.014	165,162	89.8	10,000	20,490	11,653*

AROOSTOOK COUNTY

Allagash	456	5,105,137	.022	112,313	71.6		56,277	38,586
Amity	156	2,848,516	.0102	29,055	93.4		1,223	26,669
Ashland	1,761	7,988,565	.044	351,497	94.5	104,965	129,170	89,850
Bancroft	53	1,409,356	.0195	27,482	96.8		22,630	18,175
Benedicta	177	3,470,290	.01375	47,716	136.7		24,818	36,901
Blaine	903	7,214,420	.021	151,503	77.0	34,438	30,370	6,198
Bridgewater	895	8,258,048	.018	148,645	88.2	34,556	38,390	36,945
Caribou	10,419	63,989,840	.038	2,431,614	98.7	1,257,773	929,565	394,052
Cary Plantation	184	1,805,814	.0127	22,934	89.0		431	15,120
Castle Hill	519	5,231,920	.0147	76,909	93.6		154	64,612
Caswell Plantation	693	3,165,040	.016	50,641	84.7		117,542	34,246
Chapman	328	4,773,980	.0145	69,223	92.9		1,839	43,758
Crystal	281	3,081,705	.014	43,144	86.9	15,000	4,745	22,044

AROOSTOOK COUNTY - Continued

Municipality	Population 1970 Census	1979 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Cyr Plantation	155	2,308,120	.010	23,081	97.0		3,089	10,141
Dyer Brook	165	3,872,433	.0041	15,877	104.2		7,694	326,592
E Plantation	18	843,968	.02325	19,622	99.1		659	9,530
Eagle Lake	908	9,039,950	.014	126,559	91.4	13,333	50,970	68,525
Easton	1,305	24,925,623	.0195	486,051	74.4	270,000	129,518	126,308
Fort Fairfield	4,859	51,329,740	.0235	1,206,249	92.9	160,000	142,132	450,636
Fort Kent	4,575	22,305,030	.0395	881,049	89.3		109,989	51,725
Frenchville	1,375	11,159,213	.015	167,388	95.8	135,342	8,054	43,992
Garfield Plantation	104	115,867	.142	16,453	82.9		1,275	97,006
Glenwood Plantation	9	(a)	(a)	19,773	(a)	(a)	(a)	(a)
Grand Isle	797	6,340,236	.019	120,464	92.9	10,000	7,851	41,112
Hamlin	357	(a)	(a)	37,361	(a)	(a)	(a)	(a)
Hammond	73	1,204,470	.021	25,294	96.7		6,063	3,486
Haynesville	157	2,752,223	.0145	39,908	95.8	17,300	8,481	2,169
Hersey	81	1,287,501	.021	27,040	88.1		20,671	22,712
Hodgdon	933	12,294,729	.008	98,358	98.4		7,622	87,979
Houlton	8,111	50,334,810	.035	1,761,718	99.4	485,000	274,434	589,890
Island Falls	913	7,283,810	.024	174,811	98.1		35,185	213,918
Limestone	10,360	22,646,900	.0172	389,527	96.8	206,863	210,720	135,819
Linneus	608	8,892,963	.009	80,037	95.1			76,048
Littleton	958	9,805,090	.015	147,076	94.6			30,641
Ludlow	259	3,661,300	.011	40,274	83.3	10,000	6,064	65,114
Macwahoc Plantation	126	2,202,300	.0105	23,124	115.8		49,509	14,995
Madawaska	5,585	173,120,095	.01575	2,726,642	97.5	2,135,000	268,493	86,274
Mapleton	1,598	15,125,867	.023	347,895	93.7	39,000	18,434	135,630
Mars Hill	1,875	19,484,760	.022	428,665	70.3	42,144	28,671	191,961
Masardis	317	5,696,546	.0151	86,018	129.4		8,163	40,531
Merrill	271	3,075,710	.015	46,136	71.9		15,992	10,866
Monticello	1,072	8,744,019	.0188	164,388	96.8	22,400	5,153	103,837
Moro Plantation	24	(a)	(a)	17,948	(a)	(a)	(a)	(a)
Nashville Plantation	50	13,595,815	.0028	38,068	100.0		62*	35,004
New Canada	300	3,416,660	.0112	38,267	88.8	(a)	(a)	(a)
New Limerick	427	6,324,253	.0116	73,361	90.7		9,715	83,359

KENNEBEC COUNTY - Continued

Municipality	Population 1970 Census	1979 TAX			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Appropriated	Deficit* Unappropriated
Fayette	447	(a)	(a)	212,467	(a)	(a)	(a)	(a)
Gardiner	6,685	69,640,800	.0209	1,455,493	94.5	575,688	18,926	122,725
Hallowell	2,814	18,759,780	.0297	557,165	95.6		31,187	119,294
Litchfield	1,222	(a)	(a)	423,484	(a)	(a)	(a)	(a)
Manchester	1,331	20,770,333	.024	498,488	97.0	70,767	64,598	76,421
Monmouth	2,062	41,648,300	.0145	603,900	96.4	276,372	4,947	48,376
Mount Vernon	680	14,848,960	.0195	289,558	94.2	16,667	27,849	66,403
Oakland	3,535	70,193,619	.0132	926,556	95.4	275,000	493	159,509
Pittston	1,617	22,835,074	.013	296,856	93.2		22,267	88,079
Randolph	1,741	15,169,515	.01225	185,826	92.4			47,216
Readfield	1,258	32,063,860	.0152	487,371	87.9	413,700	76,435	61,988
Rome	362	21,578,898	.01075	231,973	97.7	13,000	69,325	48,646
Sidney	1,319	23,992,020	.0132	316,695	93.1	25,634	206	72,296
Vassalboro	2,618	44,383,428	.013	576,985	85.5	210,866	60,534	46,335
Vienna	205	5,594,234	.0145	81,115	96.8			19,988
Waterville	18,192	231,981,140	.0205	4,755,628	94.2	8,400,500	64,258	608,141
Wayne	577	5,413,596	.0515	279,147	97.6	152,700	14,325	5,314
West Gardiner	1,435	22,439,486	.0128	287,225	89.7	70,667	18,704	47,474
Windsor	1,097	18,669,593	.0116	216,567	99.2		116,831	62,898
Winslow	7,299	125,546,612	.0185	2,322,621	97.2	1,874,122	249,313	720,391
Winthrop	4,335	(a)	(a)	(a)	(a)	(a)	(a)	(a)

KNOX COUNTY

Appleton	628	7,721,024	.0185	142,839	91.4	1,879	28,111	66,418
Camden	4,115	89,770,500	.0196	1,759,502	96.4	572,000	243,225	365,368
Cushing	522	21,043,855	.0133	279,885	98.6	10,000	28,155	82,550
Friendship	834	25,328,589	.0106	268,480	96.7	7,500	35,481	42,459
Hope	500	9,442,520	.0175	165,244	96.4		28,000	25,503
Isle au Haut	45	3,700,137	.017	62,902	100.5		57,534	4,831
Matinicus Isle Plt.	90	3,249,808	.0104	33,798	111.1	7,500	3,011	211 *
North Haven	399	8,728,480	.0405	353,503	99.7		66,715	40,122

KNOX COUNTY - Continued

Municipality	Population 1970 Census	1979 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Owl's Head	1,281	33,021,500	.0128	422,675	95.7		19,180	59,830
Rockland	8,505	108,214,500	.0265	2,867,684	95.2	4,517,023	419,999	12,466
Rockport	2,067	53,371,640	.021	1,120,804	102.3	32,545	15,395	173,352
St. George	1,639	54,934,670	.01085	596,041	95.6	30,206	14,441	92,617
South Thomaston	831	13,897,909	.022	305,754	96.9	43,384	64,666	22,239
Thomaston	2,646	34,280,570	.0277	949,572	95.4	305,000	120,038	179,255
Union	1,189	18,473,860	.016	295,582	92.6	33,660	10,359	40,954
Vinalhaven	1,135	32,753,900	.016	524,062	97.7	59,175	40,385	3,105
Warren	1,864	24,839,000	.016	397,424	97.6		7,821	137,691
Washington	723	13,930,400	.108	150,448	90.6		24,080	43,373

LINCOLN COUNTY

Alna	315	7,683,511	.01175	90,281	99.7		20,129	1,364
Boothbay	1,814	81,980,505	.01365	1,119,034	91.1		85,754	137,917
Boothbay Harbor	2,320	94,429,830	.0128	1,208,702	97.5	102,300	40,188	72,554
Bremen	454	18,397,193	.012	220,766	97.4		35,186	18,101
Bristol	1,721	67,853,760	.00895	607,291	99.7	16,800	129,947	71,467
Damariscotta	1,264	37,956,925	.0136	516,214	98.3		10,168	58,817
Dresden	787	11,219,100	.0168	188,481	96.5	13,947	26,794	40,360
Edgecomb	549	24,192,259	.0073	176,603	97.1		30,550	10,237
Jefferson	1,242	26,754,746	.0125	334,434	95.4	5,591	101,570	78,234
Monhegan Plantation	44	2,846,750	.020	56,935	93.4		23,823	9,248
Newcastle	1,076	27,933,896	.014	391,075	98.6	10,998	19,330	73,295
Nobleboro	850	16,360,395	.0166	271,583	96.5	5,701	57,685	58,106
Somerville	215	3,944,819	.010	39,448	94.3	7,800	26,934	33,567
South Bristol	664	20,326,848	.01425	289,658	97.2	1,437	69,962	47,565
Southport	473	45,957,875	.0076	349,280	99.3		144,196	44,268
Waldoboro	3,146	27,472,000	.033	906,576	96.4		9,108	232,717
Westport	228	16,884,125	.077	130,008	97.7	7,122	14,245	26,109
Whitefield	1,131	19,058,750	.0135	257,275	77.0	25,902	156,865	48,018
Wiscasset	2,244	185,336,557	.02275	4,216,407	99.2	215,000	901,708	24,478

OXFORD COUNTY

Municipality	Population 1970 Census	1979 TAX			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	Appropriated Unappropriated
Andover	791	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Bethel	2,220	30,814,100	.020	616,282	94.5	212,100	44,417	133,718
Brownfield	478	12,654,095	.016	202,466	89.6	48,000	5,091	15,194
Buckfield	929	8,295,760	.0185	153,472	94.1		38,832	29,292
Byron	132	1,960,130	.021	41,163	87.6		4,381	15,733
Canton	742	5,722,500	.022	125,895	88.7		23,123	21,777
Denmark	397	28,358,785	.0124	351,649	92.4	51,600	18,716	79,514
Dixfield	2,188	12,357,720	.028	346,016	97.1	1,314,000	53,767	85,718
Fryeburg	2,208	(a)	(a)	689,524	(a)	(a)	(a)	(a)
Gilead	153	2,099,603	.031	65,398	101.9	9,900	10,033*	8,023
Greenwood	610	17,138,920	.0176	301,645	92.2		42,293	78,697
Hanover	275	3,530,750	.0132	46,606	98.8		23,115	5,607
Hartford	312	9,873,530	.01225	120,951	98.5		9,940	9,333
Hebron	532	8,073,000	.0103	83,152	93.0		5,528	29,724
Hiram	686	17,194,583	.0123	211,493	92.4	12,500	26,132	17,109
Lincoln Plantation	60	4,980,275	.0085	42,332	100.6	30,400	46,841	25,121
Lovell	607	28,474,092	.0168	478,365	92.2	5,000	118,005	56,762
Magalloway Plantation	75	2,069,624	.0205	42,427	76.6		35,457	14,937
Mexico	4,309	31,166,100	.021	654,588	110.6		16,982	150,586
Newry	208	7,926,950	.0118	93,538	92.5		20,317	10,712
Norway	3,595	53,130,640	.01720	913,848	(a)	279,500	65,387	201,655
Otisfield	589	26,480,161	.01475	390,584	89.9	18,352	34,644	28,339
Oxford	1,892	43,393,460	.014	607,508	92.2	189,845	10,077	19,041
Paris	3,731	75,938,736	.0103	782,169	94.7	111,100	44,457	167,098
Peru	1,345	19,165,000	.0163	312,390	88.1		111,983	82,952
Porter	1,115	13,422,500	.0132	177,177	95.8		1,906	99,558
Roxbury	271	(a)	(a)	120,573	(a)	(a)	(a)	(a)
Rumford	9,363	(a)	(a)	3,792,800	(a)	(a)	(a)	(a)
Stoneham	160	4,819,187	.016	78,408	100.6	48,000	20,371	87,831
Stow	109	5,451,800	.0120	65,422	96.5	2,000	54,369	15,898
Sumner	525	7,532,711	.017095	128,772	80.0		16,134	40,492
Sweden	110	5,744,125	.01575	90,470	102.2		8,341	13,940
Upton	54	2,164,198	.015	32,462	106.9		14,848	19,036
Waterford	760	19,244,425	.01880	361,795	98.8		32,599	121,808
West Paris	1,171	9,338,375	.0214	199,841	90.6	64,132	33,632	58,178
Woodstock	1,005	12,920,590	.021	271,332	92.5	20,000	2,455*	44,335

PENOBSCOT COUNTY

Municipality	Population 1970 Census	1979 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and /or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Alton	340	3,238,100	.0123	39,829	93.2		43,848	41,911
Bangor	33,168	439,217,620	.02215	9,728,670	100.0	15,025,000	1,165,873	2,013,879
Bradford	569	6,294,040	.0218	137,210	83.2	5,000	10,430	71,959
Bradley	1,010	(a)	(a)	186,560	(a)	(a)	(a)	(a)
Brewer	9,300	112,936,064	.02575	2,908,103	98.7	2,546,000	524,768	187,765
Burlington	266	3,405,650	.0245	83,438	86.0		28,510	36,974
Carmel	1,301	10,140,750	.0203	205,857	82.2		56,480	75,942
Carroll Plantation	132	2,003,801	.0325	65,124	82.0		13,859	11,216
Charleston	909	7,943,624	.014	111,209	85.6		40,380	27,494
Chester	255	4,118,619	.0175	72,076	85.7		20,055	40,954
Clifton	233	9,452,274	.0085	80,344	94.9		4,539	27,962
Corinna	1,700	19,199,009	.0153	293,745	89.2		104,851	63,738
Corinth	1,212	17,928,150	.01135	203,485	88.1		22,488	116,241
Dexter	3,725	21,519,930	.03750	807,003	96.2	80,000	9,170	82,719
Dixmont	559	6,574,856	.018	118,347	91.9		3,516	27,132
Drew Plantation	32	1,449,041	.023	33,328	93.8		13,691	14,198
East Millinocket	2,567	80,113,818	.0225	1,802,563	99.5	585,000	104,490	79,496
Eddington	1,358	24,678,810	.0103	255,119	95.1		33,635	90,257
Edinburg	67	2,319,586	.0095	22,033	95.4		6,551	8,283
Enfield	1,148	21,185,552	.0094	199,145	95.6	10,500	19,365	15,331
Etna	526	8,717,723	.0102	88,921	79.2		4,732	69,901
Exeter	663	7,871,673	.0147	115,714	95.6	15,624	2,666	43,162
Garland	596	6,257,394	.019	118,890	97.0	34,027	9,609	33,556
Glenburn	1,196	29,215,920	.0097	283,394	87.8	42,140	123,944	103,648
Grand Falls Plantation	6	556,728	.033	18,372	100.1		8,071	17,677
Greenbush	591	(a)	(a)	101,156	(a)	(a)	(a)	(a)
Greenfield	117	2,988,100	.015	44,822	98.4		44,103	22,421
Hampden	4,693	(a)	(a)	1,106,624		(a)	(a)	(a)
Hermon	2,376	53,753,060	.0094	505,279	89.9	243,000	17,113	399,849
Holden	1,841	20,358,650	.02150	437,714	(a)	171,620	42,597	107,346
Howland	1,468	20,868,905	.01035	215,993	89.4		21,522	67,901
Hudson	482	9,000,690	.0134	120,609	85.7		5,467*	115,522
Kenduskeag	733	8,384,130	.0105	88,033	92.0		26,708	51,229
Lagrange	393	3,831,366	.013	49,808	89.9		5,788	43,832
Lakeville Plantation	15	3,436,593	.0054	18,559	99.3		18,112	14,596

PENOBSCOT COUNTY - Continued

Municipality	Population 1970 Census	1979 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Lee	599	8,732,226	.014	122,251	91.1		9,166	6,010
Levant	802	14,038,095	.012	168,457	94.7	35,000	25,237	54,734
Lincoln	4,759	98,425,930	.0155	1,526,463	96.3	56,000	121,504	258,473
Lowell	154	3,212,320	.0076	24,414	97.4		8,581	21,612
Mattawamkeag	988	9,656,383	.030	289,691	114.2	168,389	40,566	64,872
Maxfield	24	1,007,410	.013	13,096	88.9		4,976	2,331
Medway	1,491	17,262,016	.01575	271,877	88.8	795,000	172,474	59,870
Milford	1,828	7,131,340	.0585	417,183	97.5	373,402	139,079	47,579
Millinocket	7,742	137,274,610	.0325	4,461,425	99.0	3,767,376	175,578	285,233
Mount Chase Plantation	197	3,814,468	.02245	85,635	100.6		622	29,661
Newburgh	835	9,390,937	.013	122,082	120.0		4,635	60,588
Newport	2,260	28,155,919	.0188	529,331	99.5	12,247	22,589	106,218
Old Town	9,057	117,846,800	.024	2,828,323	97.5	3,171,726	471,524	211,607
Orono	9,989	40,746,835	.033	1,344,646	96.0	884,847	11,419*	58,255
Orrington	2,702	28,233,940	.0208	587,266	98.3		134,125	102,281
Passadumkeag	326	10,775,880	.0155	167,026	97.1		1,218	31,737
Patten	1,266	8,558,850	.0244	231,067	110.2	35,500	3,821*	95,535
Plymouth	542	8,658,662	.0944	80,249	90.1			110,656
Prentiss Plantation	159	2,531,620	.0205	51,898	91.2		5,201	33,531
Seboeis Plantation	63	(a)	(a)	17,160	(a)		3,389	11,289
Springfield	336	5,202,061	.0099	51,500	95.3		50,074	42,308
Stacyville	547	5,141,887	.024	123,405	97.6	11,871	15,018	57,761
Stetson	395	6,413,660	.012	76,964	85.3		27,569	34,019
Veazie	1,556	33,454,880	.165	552,007	99.2	46,919	100,273	98,294
Webster Plantation	56	1,580,838	.0135	21,341	87.2		8,962	1,062
Winn	516	5,261,200	.011	57,873	91.8		6,879	77,031
Woodville	62	6,846,760	.018	123,242	96.2		61,246	9,578

PISCATAQUIS COUNTY

Abbot	453	4,853,402	.016	77,654	96.5	15,000	6,403	39,022
Atkinson	213	3,425,014	.0195	66,788	96.6		3,399	36,715
Barnard Plantation	24	1,273,712	.018	22,927	95.7		24,647	2,309

PISCATAQUIS COUNTY - Continued

Municipality	Population 1970 Census	1979 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Beaver Cove		5,526,894	.0066	36,478	99.3		2,165	13,600
Blanchard Plantation	56	2,464,615	.01260	31,054	101.9		16,922	1,166*
Bowerbank	29	6,377,883	.0066	42,094	98.0		38,233	7,071
Brownville	1,490	(a)	(a)	295,380	(a)	(a)	(a)	(a)
Dover-Foxcroft	4,178	(a)	(a)	858,101	(a)	(a)	(a)	(a)
Elliotsville Plantation	26	3,430,175	.011	37,732	97.8		12,577	8,061
Greenville	1,894	13,653,105	.0394	537,932	96.2	48,114	35,549	126,618
Guilford	1,694	19,031,266	.01475	280,711	96.8	81,070	34,957	70,007
Kingsbury	7	2,404,161	.014	33,659	93.0		21,341	6,977
Lake View Plantation	16	3,329,480	.0055	18,312	92.0		631	26,948
Medford	146	1,901,550	.023	43,736	97.2		34,803	24,048
Milo	2,572	28,556,060	.01650	471,179	95.6	18,850	27,850	168,850
Monson	669	8,882,575	.0165	151,229	93.3	14,000	71,623	50,499
Parkman	457	6,140,147	.0128	78,594	104.2		746	24,236
Sangerville	1,107	16,383,120	.0097	158,916	90.2	18,484	28,826	45,788
Sebec	325	7,717,897	.015	115,768	87.9			47,997
Shirley	174	2,963,946	.018	53,351	97.3	5,700	1,866	30,104
Wellington	232	(a)	(a)	52,271	(a)	(a)	(a)	(a)
Willimantic	126	3,581,842	.019	68,055	99.7		17,865	3,144

SAGADAHOC COUNTY

Arrowsic	188	6,675,192	.0113	75,430	96.3	11,000	35,309	19,569
Bath	9,679	(a)	(a)	3,533,092	(a)	(a)	(a)	(a)
Bowdoin	858	17,257,890	.015	258,868	91.9		515*	93,181
Bowdoinham	1,294	9,429,930	.04	377,197	99.6		6,949	19,422
Georgetown	464	17,134,400	.0144	246,735	151.0	19,167	75,200	69,645
Phippsburg	1,229	42,389,730	.0118	500,199	101.5	4,000	129,493	4,399
Richmond	2,168	34,415,270	.0175	602,267	89.9	1,166,529	12,136	38,101
Topsham	5,022	78,243,363	.0192	1,502,273	95.6		27,863*	318,351
West Bath	836	27,677,307	.0126	348,079	98.9	42,477	57,875	85,232
Woolwich	1,710	28,016,076	.01535	430,047	99.2	37,500	159,803	53,470

SOMERSET COUNTY

Municipality	Population 1970 Census	1979 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Anson	2,168	16,675,280	.0235	391,869	99.2	10,204	47,175	33,134
Athens	592	7,978,070	.0112	89,354	94.7		4,055	32,103
Bingham	1,254	11,719,100	.0134	157,036	94.9	253,000	66,352	35,390
Brighton Plantation	58	2,028,200	.0209	42,389	92.1		5,621	12,518
Cambridge	281	5,197,530	.0102	53,015	97.1		3,899	24,403
Canaan	904	14,373,350	.0105	150,920	95.8	22,543	14,834	31,699
Caratunk	96	2,219,489	.0173	38,397	89.0		11,621	7,870
Cornville	623	13,099,090	.0106	138,850	93.9	8,000	14,082	27,589
Dennistown Plantation	48	1,688,389	.0125	21,105	100.0		9,396	14,192
Detroit	663	7,535,687	.0096	72,343	84.8		50,761	59,516
Embden	418	36,823,149	.0065	239,350	96.4		844	88,216
Fairfield	5,684	67,272,278	.02115	1,422,809	90.7	516,686	88,151	101,176
Harmony	650	9,319,120	.0087	81,076	95.3	14,625	38,848	27,285
Hartland	1,414	24,111,124	.0132	318,266	95.3	1,300,056	26,494	63,659
Highland Plantation	23	1,452,360	.0258	37,483	109.8		23,799	14,361
Jackman	848	8,492,790	.020	169,856	95.5		109,393	147,907
Madison	4,278	66,491,879	.01235	821,175	96.3	132,020	90	186,631
Mercer	313	8,038,998	.010	80,722	98.1		8,330	34,866
Moose River	255	2,910,263	.016	46,564	93.3	12,000	13,992	23,342
Moscow	586	24,808,126	.0108	267,928	100.3		13,368	92,800
New Portland	559	11,647,730	.010	116,477	92.9		7,278	44,757
Norridgewock	1,964	27,532,070	.0133	366,177	95.0	14,000	15,889	23,263
Palmyra	1,104	(a)	(a)	122,714	(a)	(a)	(a)	(a)
Pittsfield	4,274	55,816,924	.0165	920,979	108.0	293,377	12,424	
Pleasant Ridge Plantation	116	26,339,432	.0085	223,885	100.1		41,600	45,650
Ripley	297	3,591,051	.02	71,821	89.5		16,554	18,424
St. Albans	1,041	17,577,083	.012	210,925	93.7		11,832	42,206
Skowhegan	7,601	292,289,270	.0108	3,156,724	97.4	635,000	327,870	430,301
Smithfield	527	12,106,962	.0135	163,444	95.8	(a)	(a)	(a)
Solon	712	9,568,625	.0185	177,020	98.1	26,700	2,060	20,496
Starks	323	7,194,022	.013	93,522	82.9	18,715	22,140	15,020
The Forks Plantation	45	2,367,409	.0235	55,634	101.8		23,622	18,984
West Forks Plantation	74	2,334,835	.011	25,683	97.3			13,990

WALDO COUNTY

Municipality	Population 1970 Census	1979 TAX			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	Appropriated Unappropriated
Belfast	5,957	74,012,000	.019	1,406,228	91.9	515,795	885,481	28,852
Belmont	349	4,004,550	.01375	55,613	92.2		8,468	24,650
Brooks	751	9,146,045	.0105	96,034	93.4			64,819
Burnham	802	11,444,590	.017	194,558	96.4	(a)	(a)	(a)
Frankfort	620	6,047,416	.020	120,948	96.2	8,000	9,139	65,782
Freedom	373	4,832,800	.015	72,492	87.4		10,722	46,622
Islesboro	421	26,952,760	.0157	423,158	97.9	18,000	46,471	109,416
Jackson	217	5,474,104	.0104	56,931	85.1		12,268	16,729
Knox	443	5,613,845	.016	89,822	92.0		9,371	50,700
Liberty	515	9,261,790	.0188	174,122	90.1		33,671	31,544
Lincolnvile	955	20,734,213	.0215	445,786	95.3	290,000	34,753	31,680
Monroe	478	7,884,190	.0156	122,993	95.8		67,784	46,222
Montville	430	5,563,030	.019	105,698	84.5		21,558	24,712
Morrill	410	4,782,050	.0146	69,818	94.9		33,110	10,060
Northport	744	19,394,700	.0131	254,071	96.9		24,525	108,096
Palermo	645	8,696,750	.0188	163,499	99.5		38,847	32,196
Prospect	358	4,936,126	.0134	66,144	104.1		11,681	33,020
Searsmont	624	10,778,900	.0126	135,814	96.9		20,590	44,195
Searsport	1,951	39,706,360	.016	635,302	95.4	5,895	17,162	125,438
Stockton Springs	1,142	15,171,998	.0191	289,785	91.9	17,600	11,670	44,597
Swanville	487	(a)	(a)	102,751	(a)	(a)	(a)	(a)
Thorndike	439	6,333,225	.0135	85,498	96.2		12,238	46,363
Troy	543	8,211,143	.0133	109,208	82.5		36,671	23,774
Unity	1,280	14,980,901	.0151	226,212	91.6		1,881	46,589
Waldo	431	4,480,155	.0130	58,242	92.5		29,373	5,193
Winterport	1,963	22,035,876	.0173	381,221	99.9		9,436	150,888

WASHINGTON COUNTY

Addison	773	14,504,640	.0115	166,803	91.0	12,547	3,871	63,065
Alexander	169	5,451,852	.0125	68,145	85.3		18,854	25,470
Baileyville	2,167	111,603,024	.014	1,562,442	99.0	1,596,000	94,480	160,249

WASHINGTON COUNTY - Continued

Municipality	Population 1970 Census	1979 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Baring Plantation	181	2,972,179	.0145	43,097	60.4		36,901	17,293
Beals	663	5,602,005	.0186	104,197	97.6		34,648	8,580
Beddington	32	2,407,727	.0069	16,613	97.1		11,237	9,222
Calais	4,044	40,116,685	.033	1,323,851	84.8	733,754	59,920*	156,896
Centerville	19	1,111,714	.0190	21,123	100.0			13,818
Charlotte	199	4,707,625	.014	65,907	95.9		30,467	14,080
Cherryfield	771	8,676,547	.016	138,825	97.3		56,875	80,735
Codyville Plantation	45	848,351	.0262	22,227	99.5		2,520	32,509
Columbia	162	3,566,962	.022	78,473	86.4		9,255	35,140
Columbia Falls	367	7,333,318	.010	73,333	94.3		9,856	28,258
Cooper	88	2,505,460	.01910	47,854	98.2		26,717	12,274
Crawford	74	1,791,849	.016	28,670	99.0		19,654	2,477*
Cutler	588	7,176,688	.014	100,474	96.2		7,459	46,027
Danforth	794	4,352,382	.02434	105,937	100.0		37,871	73,639
Deblois	20	2,136,608	.011	23,793	99.5		13,909	6,723
Dennysville	278	3,233,035	.0143	46,232	97.2		30,517	15,932
East Machias	1,057	7,721,990	.022	169,884	94.0	12,815	4,779	6,386
Eastport	1,989	26,352,335	.018	474,347	82.4	2,606,725	22,557	76,286
Grand Lake Stream Plantation	186	6,046,312	.010	60,463	98.8		10,245	35,130
Harrington	553	(a)	(a)	118,533	(a)	(a)	(a)	(a)
Jonesboro	448	5,736,761	.013	74,578	93.4		32,953	15,538
Jonesport	1,326	13,831,949	.01835	253,870	86.6	1,165,000	115,544	48,523
Lubec	1,949	15,844,120	.0255	404,025	93.9		64,250	26,912
Machias	2,441	23,064,020	.02425	559,302	87.7		95,951	67,006
Machiasport	887	7,278,373	.0185	134,650	98.4		32,925	7,674
Marshfield	227	4,066,870	.0163	66,290	92.7	1,880	31,194	11,733
Meddybemps	76	1,636,011	.0248	40,573	90.1		25,110	15,491
Milbridge	1,154	14,980,500	.0156	233,696	96.3	23,681	20,764	69,606
Northfield	57	3,051,853	.017	51,857	72.8		18,057	11,806
Pembroke	700	8,678,400	.014	121,498	97.5		23,345	16,119
Perry	878	6,926,214	.0169	117,053	92.3		32,798	14,986
No. 14 Plantation	29	(a)	(a)	29,934	(a)	(a)	(a)	(a)
No. 21 Plantation	83	3,437,410	.0188	64,623	100.2		33,835	10,347
Princeton	956	14,725,359	.011	161,979	94.8		48,311	31,511

WASHINGTON COUNTY - Continued

Municipality	Population 1970 Census	1979 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Robbinston	396	6,089,950	.0155	94,394	96.8		19,317	25,044
Roque Bluffs	153	5,830,721	.0083	48,395	92.8	12,000	8,617	1,457
Steuben	697	12,305,530	.019	233,805	85.2	48,600	87,260	30,046
Talmadge	25	1,506,764	.01185	17,855	93.9	(a)	(a)	(a)
Topsfield	(a)	2,092,440	.018	37,664	100.2		9,536	21,567
Vanceboro	263	2,103,285	.034	71,512	96.3	1,000	53,054	13,819
Waite	70	1,534,737	.015	23,021	98.7	(a)	(a)	(a)
Wesley	110	1,950,421	.022	42,909	47.7		32,680	17,524
Whiting	269	5,016,032	.0113	56,682	99.3		1,405	10,644
Whitneyville	155	2,708,447	.019	51,460	82.7	4,333	25,667	11,460

YORK COUNTY

Acton	697	27,620,300	.016	441,925	97.1	311,353	114,171	19,457
Alfred	1,211	10,524,541	.033	347,310	90.6	30,000	19,807	46,294
Arundel	1,322	12,470,582	.02525	314,885	91.0	610,000	155,752	54,412
Berwick	3,136	46,877,460	.0156955	735,763	97.3	12,725	184,753	136,704
Biddeford	19,983	182,770,240	.025	4,569,256	95.6	5,560,000	67,300	544,995
Buxton	3,135	30,938,760	.029	897,224	95.7		281,995	154,302
Cornish	839	12,236,869	.012	146,842	95.4		6,793	47,728
Dayton	546	11,407,912	.020	228,158	115.3		9,843	72,330
Eliot	3,497	29,320,455	.0345	1,011,556	100.5		900	348,439
Hollis	1,560	38,576,890	.012	462,923	95.0		52,502	129,657
Kennebunk	5,646	61,238,770	.042	2,572,028	95.8		79,799	502,444
Kennebunkport	2,160	89,626,470	.0212	1,900,081	92.7		96,227	336,422
Kittery	11,028	56,429,750	.04326	2,437,765	97.4	1,567,200	88,355	245,299
Lebanon	1,983	33,375,179	.015	500,628	(a)		44,927	98,368
Limerick	963	22,804,135	.01775	404,773	88.2	40,000	97,028	119,678
Limington	1,066	23,711,300	.0115	272,680	93.3	7,750	35,171	82,397
Lyman	864	28,945,797	.0165	477,606	89.0		15,980	127,262
Newfield	458	2,431,965	.096	233,469	92.1		31,965	2,036
North Berwick	2,224	36,531,535	.0165	602,770	96.1	34,400	41,830	110,687

YORK COUNTY - Continued

Municipality	Population 1970 Census	1979 TAX			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Old Orchard Beach	5,404	111,162,000	.026	2,890,212	88.0		2,884*	37,420
Parsonsfield	971	15,836,156	.0154	243,877	96.1		23,870	72,200
Saco	11,678	183,052,680	.0168	3,075,285	102.2	3,743,000	77,300	745,136*
Sanford	15,812	124,118,020	.0313	3,884,901	94.3	1,521,597	802,748	534,217
Shapleigh	559	22,718,999	.019	431,661	100.5		95,887	102,553
South Berwick	3,488	53,219,050	.01425	758,371	104.8	195,671	31,792	282,116
Waterboro	1,208	16,951,749	.0455	771,308	94.8		65,094	160,419
Wells (Ogunquit Village Corp.) . .	4,448	184,791,490	(b)	3,544,795	98.5	2,725,669	101,996	476,009
York	5,690	200,351,000	.017	3,405,967	97.8	362,288	178,572	603,963

(a) Information not available.

* Denotes red figure.

(b) Denotes Town of Wells rate of .01865 and Ogunquit Village Corp. rate of .02045

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
AT DECEMBER 31, 1979

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	\$	\$	\$	\$	\$	\$	\$ (a)
Aroostook	135,422	153,773	2,707	278,769	657,658		1,228,329
Cumberland	423,776	342,551	33,897		93,847	2,800,000	3,694,071
Franklin	320,151	145,145	3,477	45,095	309,285	15,000	838,153
Hancock	155,765	212,481	23,995	56,255	382,229	606,667	1,437,392
Kennebec	248,605	104,441	21,010	169	32,474		406,699
Knox	67,147	104,077	1,851	287	169,892	501,000	844,255
Lincoln	118,391	321,008	19,787	256	60,850	220,000	740,292
Oxford	159,549	287,590	2,895	50,229	307,243		807,506
Penobscot							(a)
Piscataquis	217,446	53,029	23,729	123,287	277,981		695,472
Sagadahoc	106,937	163,890	12,821		4,778		288,426
Somerset	356,047	102,632	6,947	115,556	64,132		645,313
Waldo	126,413	176,600	13,392	2			316,407
Washington	309,533	450,887	3,405	124,814	490,988		1,379,627
York	83,357	178,036	18,573	101,725	98,020	1,105,000	1,584,711

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							(a)
Aroostook	1,213,237		2,707	1,215,944	3,206	9,179	1,228,329
Cumberland	451,158	2,800,000	33,897	3,285,055	4,330	404,686	3,694,071
Franklin	602,894	15,000	3,477	621,371	85,914	130,868	838,153
Hancock	764,694	606,667	23,995	1,395,356	10,328	31,708	1,437,392
Kennebec	136,278		21,010	157,288	34,799	214,612	406,699
Knox	233,016	551,000	1,851	785,867	25,000	33,388	844,255
Lincoln	452,860	220,000	19,787	692,647	1,326	46,319	740,292
Oxford	703,823		2,895	706,718		100,788	807,506
Penobscot							(a)
Piscataquis	601,687		20,487	622,174	38,593	34,705	695,472
Sagadahoc	188,890		12,821	201,711		86,715	288,426
Somerset	417,176		6,947	424,123	39,760	181,430	645,313
Waldo	226,600		13,392	239,992	890	75,525	316,407
Washington	1,265,515		3,405	1,268,920	38,660	72,047	1,379,627
York	522,524	1,105,000	19,308	1,646,832		62,121 *	1,584,711

(a) Information not available

* Denotes Deficit

