

Maine State Library

**Digital Maine**

---

Auditor's Documents

State Documents

---

1976

**Fifty-seventh Report of the State Auditor : for Period July 1, 1975 -  
June 30, 1976**

Follow this and additional works at: [https://digitalmaine.com/audit\\_docs](https://digitalmaine.com/audit_docs)

---

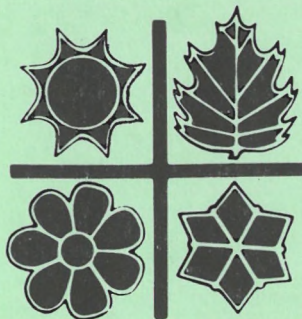
A 91.1:975-976

res col

# MAINE



"BICENTENNIAL LOGO"



FOUR SEASONS FOR ME.

**57TH REPORT**

**OF THE**

**STATE AUDITOR**

**FOR THE PERIOD**

**JULY 1, 1975**

**JUNE 30, 1976**





## FIFTY-SEVENTH 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 - 1977	Raymond M. Rideout, Jr.	Manchester

## TABLE OF CONTENTS

	<i>Page</i>
Table of Organization . . . . .	6
Creation and Organization of the State	
Department of Audit . . . . .	7
Section I—	
Division of Departmental Audits . . . . .	10
Section II—	
Program Review and Evaluation Division . . . . .	12
Section III—	
Fraud Investigation Division . . . . .	13
Bonded Debt . . . . .	13
Municipal Audits:	
Commentary—	
Municipal Division . . . . .	15
Counties . . . . .	17
Courts . . . . .	18
Valuation and Debt Statistics of Municipalities	
By Counties at close of 1975 Fiscal Year . . . . .	19
Combined Balance Sheet (all Counties) . . . . .	36



TO GOVERNOR JAMES B. LONGLEY AND MEMBERS  
OF THE ONE HUNDRED AND EIGHTH LEGISLATURE

In compliance with statutory requirements, I submit herewith the 57th Annual Report of the State Auditor for the fiscal year ended June 30, 1976. The financial data presented are based on the accounting records maintained in the Bureau of Accounts and Control.

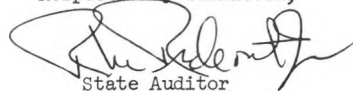
We have made extensive examination of major pertinent transactions. We do not make a detailed examination of all recorded transactions on the general books of the State for the year. We did, however, make a detailed examination of accounting records, procedures and internal controls, and verified financial 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 commentary and statistical information present fairly 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, 1976 in conformity and with generally accepted governmental accounting principals applied on a consistent basis.

This report has been reduced to commentary and statistical information in order to implement recommendations from the Maine Management Cost Survey Commission. Statements and schedules pertaining to the financial position of the various operating funds of the State of Maine at June 30, 1976 may be found in the Annual Report of the State Controller.

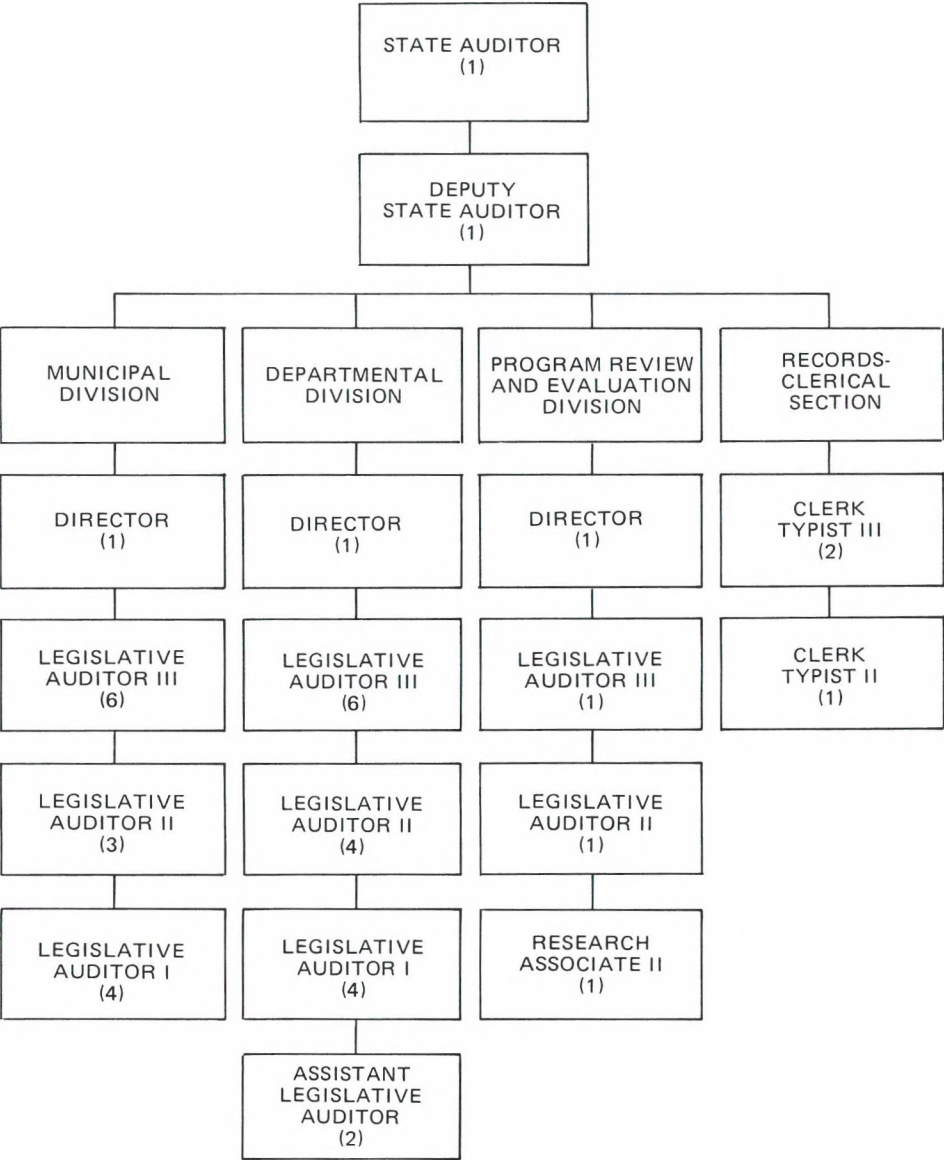
I would like to express my special appreciation to the Staff of the Department of Audit for their continued loyalty and devotion to duty and to the State officials for their cooperation with this department.

Respectfully submitted,



State Auditor

STATE DEPARTMENT OF AUDIT  
TABLE OF ORGANIZATION  
June 30, 1976



# **CREATION AND ORGANIZATION OF THE STATE DEPARTMENT OF AUDIT**

## **CREATION**

Title 5, Chapter 11, Section 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. AUDIT FOR DISTRICT COURT . . .** To install a uniform accounting system and perform a post audit for the District Court, the expense of such audit shall be paid as follows: 65% by the General Fund, 20% by the State Highway Department and 15% by the Department of Inland Fisheries and Game.

**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. PROGRAM REVIEW AND EVALUATION . . .** The State Auditor, through the Program Review and Evaluation Division, shall review and analyze the results of government programs and activities carried on under existing law, including the making of cost benefit studies, when ordered by both Houses of the Legislature, or upon his own initiative, or by order of the Legislative Council, or when requested by the Joint Standing Committee on Performance Audit.

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

Division of Departmental Audits  
Division of Program Review and Evaluation  
Division 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.



**GOAL** to hold monthly staff meetings with auditors to more efficiently keep abreast of modern concepts and uniformity.

**COST OF MAINTAINING THE DEPARTMENT  
FISCAL YEAR ENDED JUNE 30, 1976**

	<b>Personal Services</b>	<b>Capital</b>	<b>All Other</b>	<b>Total</b>
General Fund:				
Departmental	\$258,888	\$ 510	\$19,159	\$278,557
Fraud Investigation	38,076		8,875	46,951
Program Review and Evaluation	56,793		2,329	59,122
	<u>353,757</u>	<u>510</u>	<u>30,363</u>	<u>384,630</u>
Special Revenue:				
Municipal	219,530	885	42,435	262,850
Total	<u>\$573,287</u>	<u>\$1,395</u>	<u>\$72,798</u>	<u>\$647,480</u>

## SECTION I

### DIVISION OF DEPARTMENTAL AUDITS

The Division of Departmental Audits is headed by a Division Director. Authorized personnel in the division total 16, consisting of 6 Legislative Auditor III's, 4 Legislative Auditor II's, 4 Legislative Auditor I's and 2 Assistant Legislative Auditors.

Post audits performed by this Division are on an annual basis. Post audits covering the 1975-76 fiscal year are as follows:

State Departments, Bureaus,	
Agencies and/or Commissions	85
Institutions	12
Vocational Technical Institutes	6
School of Practical Nursing	1
Examining Boards	42
Public Administrators	16
Total	<u>162</u>

In addition to the above audits we have one staff auditor trained to do Federal Disaster Relief audits. Time spent auditing Federal Disaster Relief claims amounted to 44 5/8 weeks in the 1975-76 fiscal year.

This Division performed four special audits during the 1975-76 fiscal year and are as follows:

- Department of Indian Affairs
- Supreme Judicial and Superior Courts
- Department of Marine Resources
- Department of Educational and Cultural Services—  
Adult Education Division

The audit of the Department of Indian Affairs was a special audit for the period July 1, 1975 to February 29, 1976. Our findings consisting of duplicate invoice payments in excess of \$500.00, duplicate payment of expense accounts, utilization of "all other" funds to purchase capital equipment, and payment for the use of rental car for the benefit of an employee were turned over to the Attorney General in the form of our report.

The Supreme Judicial and Superior Courts audit covered the period July 1, 1975 through January 31, 1976 and was a routine audit resulting from a change in personnel.

A special report for the Department of Marine Resources pertaining to Contract No. 4-74 indicated that the research was performed according to the provisions of the contract and to the satisfaction of the Department of Marine Resources.

Our Department was requested by the Attorney General to assist his department in conducting an examination of the financial records of the Department of Educational and Cultural Services—Bureau of Vocational Education, Division of Adult Education for the 1974-75 fiscal year and the 1975-76 fiscal year to date.

Recommendations contained in our report pointed out that a complete review should be made of all operating procedures of the Adult Education Division of the Department of Educational and Cultural Services in regard to the granting of State and Federal funds and that proper rules and regulations be established; that proper restrictions and guidelines be placed on programs in regard to the time aspect, geographical area to be served and the program criteria so that no possibilities would exist of apparent unusual activities concerning any educational program funded by the State Department of Educational and Cultural Services.

## SECTION II

### PROGRAM REVIEW AND EVALUATION DIVISION

Chapter 792 of the Public Laws of 1974 amended Title V of the Revised Statutes by adding a new section 242-B which serves to create a Program Review and Evaluation Division within the Department of Audit effective July 1, 1974. It is the purpose of the Division to examine state government programs and their administration to ascertain whether such programs are effective, continue to serve their intended purpose, are conducted in an efficient manner or require modification or elimination, and generally assist the legislature in providing greater control over receipt, disbursement and application of public funds.

The State Auditor, through this division, shall review and analyze the results of government programs and activities carried on under existing law, including the making of cost benefit studies, when ordered by both Houses of Legislature, or upon his own initiative, or by order of the Legislative Council, or when requested by the Joint Standing Committee on Performance Audit.

Employees in this division consist of a Director, one Legislative Auditor III, one Legislative Auditor II and one Research Associate II.

Evaluations and/or reviews completed and reports rendered during the fiscal year pertain to the following:

Department of Human Services—

Aid to Families With Dependent Children (AFDC)

Absent Parent Support Program

Additional AFDC Personnel Authorizations Under Chapter 441 of the Public Laws of 1975

Department of Mental Health and Corrections—

Administrative Practices Re: Community Mental Health Centers

Unusual Employment Conditions and Practices

Department of Manpower Affairs—

Work Incentive Program (WIN)

Department of Educational and Cultural Services—

ITV Program (Instructional Television)

A Review—State of Maine Information/Promotion Activities

Evaluations and/or reviews in progress are Marine Resources, Child Care and the Lottery Commission.

## SECTION III

### FRAUD INVESTIGATION DIVISION

The function of this Division is to investigate incidents or acts of fraud, attempted fraud, commingling or misapplication in connection with but not limited to the requesting, obtaining, receiving, withholding, recording, expending or handling of funds of the State.

Chapter 715, Public Laws of 1975, approved April 5, 1976 as an emergency measure effective April 1, 1976 transferred the balance of funds and transferred the personnel and the related equipment and records as follows:

The Director of the Fraud Investigation Division, Department of Audit, shall be transferred to the new Fraud Investigation Unit, Department of Human Services, and the 2 investigators and the secretary of the Fraud Investigation Division, Department of Audit, shall be transferred to the new State Fraud Division, Department of the Attorney General.

The transfer of funds involves removing the Fraud Investigation Division from the Department of Audit and redeploying the 4 positions to the Division of the Attorney General's office and to the Department of Human Services.

### BONDED DEBT

A summary of the State of Maine Bonded Debt liability at June 30, 1976 is as follows:

	<u>Bonds</u>	<u>Interest</u>
Balance—July 1, 1975	\$277,570,000	\$115,040,433
Add—New Issue:		
April 15, 1976	<u>19,445,000</u>	<u>4,765,918</u>
Total	<u>297,015,000</u>	<u>119,806,351</u>
Deduct—Payments:		
Current Year	<u>17,790,000</u>	<u>12,978,163</u>
Balance—June 30, 1976	<u><u>\$279,225,000</u></u>	<u><u>\$106,828,188</u></u>

Bonds authorized but unissued at June 30, 1976 amounted to \$143,726,725.

**NEW BOND ISSUE . . .** An authorized bond issue in the current year totaled \$19,445,000 in bonds and \$4,765,918 in interest and were for the following purposes:

<u>4-14-76</u>	<u>Bonds</u>	<u>Interest</u>
Pollution Abatement	\$ 3,000,000	\$ 735,333.42
Education	9,295,000	2,278,203.88
Mortgage Insurance Fund	900,000	220,566.66
Recreation Authority	4,850,000	1,188,715.14
Inland Fisheries and Wildlife	1,400,000	343,098.40
Total	<u><u>\$19,445,000</u></u>	<u><u>\$4,765,917.50</u></u>



## STATE DEPARTMENT OF AUDIT

### MUNICIPAL DIVISION

The Maine statutes provide that each municipality and quasi-municipal corporation shall have an annual postaudit 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.

Upon request these postaudits are performed by the Municipal Division. Postaudits of the county and district courts as well as county financial records are conducted by this Division.

The Division is a self-supporting activity deriving its revenue from auditing services rendered.

During the fiscal year July 1, 1975 to June 30, 1976, the Municipal Division conducted postaudits of the following:

Municipalities and Municipal Districts	113
County and District Courts	47
Counties (Including Registers of Deeds and Probate)	16
School Districts	35
Special Services	138
Total	<u>349</u>

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 postauditing 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 principles of municipal accounting and a uniform classification be used for revenue, 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 Postaudit.** Each municipality and quasi-municipal corporation shall have an annual postaudit 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 postaudit shall be conducted on the basis of auditing standards and procedures prescribed by the State Auditor.



1. When there is dissatisfaction with a postaudit 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 postaudit to be 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 department was requested by petition filed by legally qualified voters of the respective towns to conduct a postaudit of the records of the Town of Orient, Portage Lake and St. Francis. The audits of these towns were in process as of June 30, 1976.

An audit was made of the records maintained by the City of Lewiston School Lunch Program. During the period under review, a shortage in inventory regarding the U.S.D.A. donated commodities program, particularly frozen hamburger, was revealed. Subsequent investigation by the Attorney General's Office and the Lewiston Police Department resulted in arrests and convictions in court.

\* \* \*

The Municipal Division of the State Department of Audit conducted audits of approximately one-fourth of the municipalities in Maine for the 1975 year. The results of audits performed by this department 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.

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 reconciliations of bank accounts by treasurers; periodic balancing of tax accounts; a review of receivables, including properties acquired by nonpayment of taxes, for liquidation; and the utilization of data processing equipment for accounting purposes.

Audits of federal revenue sharing funds were conducted in conjunction with the audits of municipalities. These were performed in accordance with the "Audit

Guide and Standards for Revenue Sharing Recipients," issued by the Department of the Treasury, Office of Revenue Sharing. Matters of noncompliance pertaining to the expenditures of such funds were made part of the audit report.

\* \* \*

A review of the municipal auditors reports and procedurals filed with the Department of Audit as required by statute, disclosed that in many reports no specific comments, recommendations or exceptions were made by the auditor with regard to nonconformity with procedures prescribed by statute.

An audit shall in no case consist merely of verification of accounts, but shall include a review of the authority under which fiscal activities and ventures are engaged and a report upon any failure to comply therewith.

Before undertaking an audit of the records of a municipality, the public accountant should have an adequate knowledge of the laws of Maine and interpretations thereof applicable to the municipality and its officials.

A primary purpose of an audit of any municipality is the protection of public funds and properties, and the auditor should keep this uppermost in his mind at all times during the course of his audit engagement.

The Maine Revised Statutes Annotated of 1964, as amended, provide that within thirty days after completion of a postaudit 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 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 30 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. There were several instances whereby the statutory requirements were not followed in this respect.

\* \* \*

## COUNTIES

The municipal division has audited the financial records of eleven of the sixteen counties of Maine for the 1975 year. The counties of Androscoggin, Cumberland, Franklin, Kennebec and Oxford were not completed during the year.

For the most part the accounting records of the 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 offered for consideration.

The principal exceptions and/or recommendations pertained to the maintenance of a complete general ledger, excise tax collection procedures for unorganized townships, financial activity reporting by county law libraries and utilizing transfers between line budget categories.

### **COURTS**

The municipal division conducted audits of the financial records of forty-seven county and district court agencies.

In those court agencies where it was believed that accounting procedures and controls could be strengthened, recommendations were submitted to the responsible officials.

The audit of the Southern Cumberland District Court revealed a cash deficiency of \$4,612.25 in the civil office. This condition was reported to the proper officials.

### **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 Division.

**VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES  
AT CLOSE OF 1975 FISCAL YEAR**

**ANDROSCOGGIN COUNTY**

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Auburn .....	24,151	\$134,851,040	.0391	\$15,446,720	.0225	\$ 5,620,228	96.9	\$ 3,700,311	\$ 28,102	\$ 645,040
Durham .....	1,264	10,662,580	.019	66,000	.0225	204,074	89.8		5,977*	20,120
Greene .....	1,772	1,815,025	.016	708,650	.0225	306,349	101.2	7,477	113,887	12,682
Leeds .....	1,031	8,290,430	.026	944,780	.0225	236,809	98.8		15,649	24,057
Lewiston .....	41,779	226,989,800	.0368	29,971,600	.0225	9,027,586	99.6	10,469,000		2,526,489
Lisbon .....	6,544	27,961,700	.0445	2,412,010	.0225	1,298,578	93.8	1,493,543	63,827	156,957
Livermore .....	1,610	4,066,047	.048	408,325	.0225	207,716	93.5		21,146	35,029
Livermore Falls .....	3,450	23,892,786	.0218	1,451,226	.0225	553,515	94.8	40,000	46,451	98,789
Mechanic Falls .....	2,193	7,459,960	.0415	1,055,020	.0225	333,326	90.4	39,000	73,412	33,360
Minot .....	919	4,320,485	.028	179,000	.0225	125,002	94.3	1,765	3,371	44,353
Poland .....	2,015	12,642,360	.03725	188,100	.0225	475,166	87.0	63,500	61,350	40,163
Sabattus .....	1,681	15,003,540	.01625	759,020	.0225	260,885	95.0	69,260	22,834	36,541
Turner .....	2,246	12,006,111	.025	1,895,277	.0225	351,830	90.2		11,721	53,953
Wales .....	624	2,811,665	.029	176,670	.0225	84,996	89.3	20,000	30,030	28,126*

**AROOSTOOK COUNTY**

Allagash Plantation .....	456	651,409	.156	12,300	.0225	101,887	101.3		11,486	18,259
Amity .....	156	141,677	.016	1,880	.0225	15,060	98.9		122	18,466
Ashland .....	1,761	6,222,950	.0275	409,090	.0225	180,336	103.2			43,517
Bancroft .....	53	135,238	.018	2,450	.0225	24,398	99.4	1,288	846*	9,263
Benedicta .....	177	273,801	.108	31,050	.0225	30,269	74.9	10,016	6,205	13,334
Blaine .....	903	6,278,910	.015	270,620	.0225	100,273	89.4	11,770	11,944	29,793
Bridgewater .....	895	2,667,776	.041	55,750	.0225	110,633	88.3		24,224	33,935
Caribou .....	10,419	59,740,470	.0340	6,613,790	.0225	2,179,987	96.3	1,401,097	350,434	380,977
Cary Plantation .....	184	106,786	.126	10,400	.0225	13,689	89.8		6,156	8,928
Castle Hill .....	519	1,063,859	.042	68,000	.0225	46,212	90.3		26,975	51,532
Caswell Plantation .....	693	300,360	.1190	2,500	.0225	35,799	104.7	63,380	44,606	75,623
Chapman .....	328	251,367	.084	19,950	.0225	21,564	70.4		13,214	10,788



**AROOSTOOK COUNTY – Continued**

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Crystal.....	281	\$ 659,455	.026	\$ 298,900	.0225	\$ 23,871	96.4	\$	\$ 3,394	\$ 27,331
Cyr Plantation .....	155	227,313	.1250	9,950	.0225	28,638	98.3		1,162*	12,045
Dyer Brook.....	165	1,464,075	.0038	189,290	.0225	9,823	101.0	7,500	7,085	244,080
E Plantation.....	18	99,462	.129	1,600	.0225	12,867	94.8	1,500		8,052
Eagle Lake.....	908	1,752,035	.056	55,780	.0225	99,369	87.8		21,871	43,659
Easton.....	1,305	11,734,065	.028	113,850	.0225	331,115	100.6	396,500	3,615	131,896
Fort Fairfield.....	4,859	21,811,520	.0415	1,506,620	.0225	939,083	94.2			488,281
Fort Kent.....	4,575	17,752,915	.036	1,591,140	.0225	633,897	92.1	578,092	74,254	35,601
Frenchville.....	1,375	5,981,897	.022	318,430	.0225	138,768	95.8	5,000	8,820	56,725
Garfield Plantation.....	104	80,777	.066	2,500	.0225	5,388	99.4		2,898	66,272
Glenwood Plantation.....	9	372,263	(a)	(a)	.0225	22,336	97.8	(a)	(a)	(a)
Grand Isle.....	797	724,490	.110	67,900	.0225	81,222	96.4		21,762	51,549
Hamlin Plantation.....	357	864,014	.043	45,650	.0225	38,180	94.8			4,043
Hammond Plantation.....	73	834,080	.0275			22,937	84.		11,494	6,191
Haynesville.....	157	310,390	.10	3,900	.0225	31,127	96.6	23,000	6,451	13,015*
Hersey.....	81	168,347	.1339	1,850	.0225	22,583	98.5		14,584	5,551
Hodgdon.....	933	1,114,465	.072	173,800	.0225	84,152	96.6		3,635	65,029
Houlton.....	8,111	43,594,010	.034	6,059,360	.0225	1,618,532	95.7	190,043	115,885	103,886
Island Falls.....	913	5,365,130	.0235	1,004,300	.0225	148,676	99.2		68,451	133,473
Limestone.....	10,360	9,912,000	.300	332,875	.0225	304,850	99.1	114,418	176,608	102,695
Linneus.....	608	828,411	.098	64,180	.0225	82,628	95.9		7,167	52,199
Littleton.....	958	3,492,795	.028	94,000	.0225	99,913	96.8	884	4,189	22,098
Ludlow.....	259	163,655	.148	12,605	.0225	24,505	96.2	1,032		32,186
Macwahoc Plantation.....	126	547,851	.062	(a)	.0225	34,296	96.8	(a)	(a)	(a)
Madawaska.....	5,585	90,965,765	.0215	5,556,320	.0225	2,080,781	96.5	735,766	217,202	47,459
Mapleton.....	1,598	10,446,760	.019	126,580	.0225	201,337	90.5		72,650	121,874
Mars Hill.....	1,875	7,938,964	.042	339,502	.0225	341,075	84.0	99,013	9,031	82,578
Masardis.....	317	4,837,240	.0123	541,910	.0225	71,691	60.4	17,954	11,872	21,360
Merrill.....	271	230,407	.105	15,250	.0225	24,536	76.3		10,688	53,476
Monticello.....	1,072	3,814,890	.037	79,450	.0225	142,939	68.4	76,408	31,079	48,314
Moro Plantation.....	24	217,947	.083	(a)		20,597	99.1		4,976	6,188
Nashville Plantation.....	50	1,478,380	.015		.0225	22,176	101.4		1,599	45,365
New Canada Plantation.....	300	731,940	.0430			31,473	91.1			9,963
New Limerick.....	427	4,252,941	.01125	23,650	.0225	48,379	97.1		10,896	46,820
New Sweden.....	639	1,028,750	.058	40,100	.0225	60,570	99.1	10,400		18,883

**AROOSTOOK COUNTY – Continued**

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Oakfield.....	836	\$ 3,712,460	.027	\$ 100,210	.0225	\$ 102,491	87.5	\$ 20,000	\$ 6,573	\$ 92,259
Orient.....	83	190,252	.18	18,795	.0225	34,668	96.1		2,919	5,666
Oxbow Plantation.....	92	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Perham .....	436	1,392,800	.045	66,450	.0225	64,171	107.1		37,337	17,429
Portage Lake.....	477	7,255,200	.0130	29,010	.0225	94,970	98.6		20,628	55,884
Presque Isle.....	11,452	68,746,700	.036	12,049,900	.0225	2,746,004	94.7	226,145	318,186	334,979
Reed Plantation.....	273	325,637	.150	8,265	.0225	49,032	100.0		20,813	21,051
St. Agatha.....	868	2,139,360	.039	119,420	.0225	86,122	96.0		13,463	28,200
St. Francis .....	811	202,901	.2034	6,285	.0225	42,562	91.9		16,564	70,464
St. John Plantation.....	377	247,079	.012	1,002	.0225	31,904	(a)		19,202	12,615
Sherman .....	949	950,600	.06	250,900	.0225	62,681	92.6	2,547	10,593	41,327
Smyrna.....	318	218,306	.135	88,650	.0225	32,688	88.4		12,621	10,193
Stockholm.....	388	484,330	.074	51,800	.0225	37,019	97.3	(a)	(a)	(a)
Van Buren .....	3,971	12,308,080	.036	829,890	.0225	461,763	89.7	186,320	10,358	105,781
Wade.....	255	460,085	.095	24,700	.0225	44,264	94.3	18,500	3,305	4,324
Wallagrass Plantation .....	617	453,633	.089	26,000	.0225	40,959	101.1		2,911	37,717
Washburn.....	1,914	3,879,440	.077	843,764	.0225	317,700	101.9	117,250	39,427	7,426
Westfield.....	517	1,681,487	.043	20,190	.0225	72,758	113.3		2,997	58,275
Westmanland Plantation .....	52	288,830	.042	5,000	.0225	12,243	99.3	7,083	1,200	6,172
Weston.....	162	1,410,020	.029	31,700	.0225	41,604	97.3	(a)	(a)	(a)
Winterville Plantation .....	164	141,088	.090			12,698	92.8		3,727	26,832
Woodland .....	1,218	1,099,685	.112	107,500	.0225	125,583	92.6	132,687	7,332	34,596

**CUMBERLAND COUNTY**

Baldwin .....	878	5,711,950	.025	223,810	.0225	147,834	95.4		15,237	92,898
Bridgton.....	2,967	58,075,480	.01575	1,669,320	.0225	952,249	93.5	51,790	36,659	93,443
Brunswick.....	16,195	81,895,600	.040	13,200,300	.0225	3,572,791	97.4	1,623,823	40,120	456,210
Cape Elizabeth.....	7,873	60,635,840	.0416	200,855	.0225	2,526,970	99.4	2,996,807	135,926	331,718
Casco.....	1,256	13,710,888	.02975	504,960	.0225	419,256	95.3		26,621	54,233
Cumberland.....	4,096	43,000,000	.029	(a)	.0225	1,288,348	93.5	453,500	117,393	213,218
Falmouth.....	6,291	105,916,070	.020	3,002,280	.0225	2,185,872	97.0	3,005,000	374,407	195,133

**CUMBERLAND COUNTY – Continued**

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appropriated	Unappropriated
Freeport .....	4,781	\$ 67,045,440	.0158	\$ 7,920,440	.0225	\$ 1,237,527	97.1	\$ 886,108	\$ 21,547	\$ 215,801
Gorham .....	7,839	46,072,860	.0323	1,294,700	.0225	1,517,286	96.6	1,208,444	98,146	289,781
Gray .....	2,939	42,462,300	.0177	755,600	.0225	768,584	96.9		74,642	158,525
Harpswell .....	2,552	14,049,724	.063	25,960	.02175	885,698	98.9	44,803	36,613	156,976
Harrison .....	1,045	9,267,835	.035	142,260	.0225	327,575	(a)		28,069	66,683
Naples .....	956	22,645,845	.023	93,500	.0225	522,958	91.1	38,000	14,854	34,790
New Gloucester .....	2,811	8,753,490	.039	659,792	.0225	356,231	94.7	33,500	19,758	35,458
North Yarmouth .....	1,383	7,577,996	.033	71,873	.0225	251,876	98.7	32,500	1,131*	64,122
Otisfield .....	589	1,202,579	.183	69,076	.0225	221,629	97.2		12,585	6,961
Portland .....	65,116	747,383,355	.03110	(a)		22,730,774	(a)	38,520,000		332,588*
Pownal .....	800	1,408,554	.0135	49,200	.0225	184,621	100.6	29,591	5,144	76,166
Raymond .....	1,328	9,625,683	.072	825,603	.0225	711,625	92.1	115,000	17,729	61,456
Scarborough .....	7,845	110,955,000	.024	3,513,800	.0225	2,741,981	98.0	2,276,452	179,184	592,069
Sebago .....	708	1,416,309	.0234	45,953	.0225	332,450	93.6		20,286	17,675
South Portland .....	23,267	253,922,000	.028	38,448,600	.0225	7,974,910	98.2	9,553,863	182,338	85,249
Standish .....	3,122	12,094,950	.078	180,075	.0225	947,458	97.3	60,000	9,695	185,533
Westbrook .....	14,444	193,547,800	.024	15,641,000	.0225	4,997,070	97.4	6,346,210	619,102	329,473
Windham .....	6,593	43,322,450	.0362	1,854,080	.0225	1,609,990	92.6	586,998	253,803	252,617
Yarmouth .....	4,854	69,001,320	.030	821,410	.0225	2,088,521	98.9	2,208,000	525,619	354,454

**FRANKLIN COUNTY**

Avon .....	495	469,890	.062	200,700	.0225	33,649	100.1		17,573	39,939
Carthage .....	354	1,141,540	.020	18,100	.0225	23,249	95.6		8,476	13,768
Carrabassett Valley .....		14,481,168	.013	85,475	.0225	190,178	86.1		36,533	846*
Chesterville .....	643	6,409,745	.014	177,020	.0225	95,926	92.7	391	16,736	24,517
Coplin Plantation .....	50	776,163	.042	1,200	.0225	32,626	95.0		6,890	15,614
Dallas Plantation .....	105	1,134,862	.036	9,890	.0225	41,078	108.3		9,473	4,920
Eustis .....	595	965,650	.10	173,900	.02175	100,347	96.5		36,676	32,106
Farmington .....	5,657	39,266,962	.025	4,613,970	.0225	1,085,482	92.7	804,886	18,255	214,068
Industry .....	347	1,585,725	.049	124,915	.0225	80,156	91.1	10,750	5,318	26,197
Jay .....	3,954	79,184,134	.0225	12,004,760	.0225	2,051,752	99.9	2,708,869	257,664	88,482



**FRANKLIN COUNTY – Continued**

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Kingfield.....	877	\$ 4,570,249	.022	\$ 330,390	.0225	\$ 107,979	98.5	\$	\$ 22,710	\$ 62,826
Madrid.....	107	26,725	.084	6,625	.0225	22,050	99.5	15,000	6,408	3,548
New Sharon.....	725	2,664,615	.048	186,740	.0225	132,103	93.8	632	1,095	27,934
New Vineyard.....	444	1,130,996	.05	44,225	.0225	57,545	91.2		1,122	34,272
Phillips.....	979	1,337,488	.100	138,275	.0225	136,860	94.4	13,000	40,456	12,464
Rangeley Plantation.....	52	2,039,851	.045	5,360	.0225	91,914	91.8		6,302	15,950
Rangeley.....	941	12,943,350	.031	351,710	.0225	409,157	99.9	255,760	6,370	13,285
Sandy River Plantation.....	73	888,287	.065	7,959	.02175	57,912	109.6		33,009	7,812
Strong.....	1,132	2,445,260	.062	(a)	(a)	120,351	95.8	6,000	30,236	102,865
Temple.....	367	565,759	.96	30,802	.0225	55,006	99.4	14,466	6,620	1,098
Weld.....	360	1,700,695	.071	13,325	.0225	121,049	97.4		22,340	13,617
Wilton.....	3,802	33,789,965	.0155	5,787,612	.0225	653,966	103.0	320,549	5,400	52,745

**HANCOCK COUNTY**

Amherst.....	148	(a)	(a)	(a)	(a)	21,548	86.3	(a)	(a)	(a)
Aurora.....	72	187,265	.106	5,900	.0225	19,983	98.4	38	981	19,958
Bar Harbor.....	3,716	61,280,460	.023	1,040,480	.0225	1,432,861	96.5	500,000	298,704	147,530
Blue Hill.....	1,367	3,073,655	.0144	202,550	.0225	447,164	99.9	352,154	5,622	113,211
Brooklin.....	598	5,177,965	.037	21,680	.0225	192,104	99.3		37,394	86,390
Brooksville.....	673	4,354,360	.049	71,390	.0225	214,970	100.3		21,305	36,383
Bucksport.....	3,756	18,464,716	.072	6,731,682	.0225	1,480,923	98.9	769,693	99,053	176,625
Castine.....	1,080	15,964,829	.0112	71,600	.0225	180,417	97.2	27,000	82,894	72,432*
Cranberry Isles.....	186	3,219,660	.034	8,700	.0225	109,664	97.4		39,099	3,884
Dedham.....	522	408,275	.230	1,400	.0225	169,501	90.9	20,910	10,794	63,031
Deer Isle.....	1,211	3,019,295	.101	158,857	.0225	308,523	96.6		2	77,595
Eastbrook.....	188	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Ellsworth.....	4,063	46,377,090	.0335	222,316	.0225	1,505,337	90.9	25,070	41,257	503,448
Franklin.....	708	1,283,570	.088	28,810	.0225	113,602	96.8	32,735	5,764	16,915
Gouldsboro.....	1,310	7,513,402	.039	302,331	.0225	299,825	98.6		34,825	69,188
Great Pond Plantation.....	43	206,610	.057			11,777	99.		636	6,892
Hancock.....	1,070	1,492,240	.133	794,960	.0225	216,355	116.8	66,228	17,753	72,808

# HANCOCK COUNTY – Continued

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appropriated	Unappropriated
Lamoine .....	615	\$ 12,495,970	.010	\$ 11,100	.0225	\$ 125,209	97.9	\$ 300,000	\$ 7,713	\$ 49,853
Long Island Plantation.....	56	314,070	(a)	(a)	(a)	22,901	83.5	(a)	(a)	(a)
Mariaville .....	108	225,885	.112			25,299	101.6		4,860	19,750
Mount Desert.....	1,659	32,148,580	.040	124,490	.0225	1,288,744	99.5	1,371,000	192,108	139,539
Orland .....	1,307	15,236,855	.014	135,660	.0225	216,368	102.6	13,000	60,864	42,545
Osborn Plantation.....	33	149,425	.080			11,954	99.8		37*	5,583
Otis.....	123									
Penobscot .....	786	5,457,400	.019	27,750	.0225	104,315	95.3		28,335	20,132
Sedgwick .....	578	4,057,610	.035	45,656	.0225	143,044	94.5		35,593	17,085
Sorrento .....	199	507,300	.0176	3,000	.0225	89,352	95.1		9,620	24,289
Southwest Harbor.....	1,657	19,217,552	.028	411,010	.0225	547,144	97.5	846,306	52,163	78,096
Stonington.....	1,291	10,294,470	.026	254,778	.0225	273,391	96.0	52,384	32,347	7,069*
Sullivan.....	824	1,887,632	.048	47,750	.0225	91,669	100.6		1,857	42,388
Surry .....	623	2,980,080	.059	21,800	.0225	176,315	97.9		10,613	51,271
Swan's Island .....	323									
Tremont .....	1,003	6,772,000	.035	88,200	.0225	239,005	95.1	80,000	63,914	17,622
Trenton .....	392	5,853,100	.025	137,700	.0225	149,426	91.9	2,980	22,394	71,488
Verona.....	437	1,336,730	.032	32,700	.0225	43,511	(a)	5,102	1,051	16,919
Waltham .....	167	233,597	.050	16,180	.0225	12,044	97.7		7,390	12,394
Winter Harbor.....	1,028	7,504,743	.0175	72,696	.0225	132,987	99.7	35,000	46,001	27,094

## KENNEBEC COUNTY

Albion .....	1,056	6,649,230	.0167	949,220	.0225	132,400	101.5		24,000	49,295
Augusta .....	21,945	134,165,430	.033	14,203,230	.0225	4,747,032	98.4	7,168,768	5,372*	956,699
Belgrade.....	1,302	4,337,024	.073	434,000	.0225	326,368	96.9		28,175	97,005
Benton.....	1,729	931,444	.198	324,530	.0225	191,728	98.0	75,000	3,384	100,395
Chelsea .....	2,095	4,068,618	.033	433,109	.0225	144,009	89.8	70,370	36,206	39,168
China .....	1,850	16,562,295	.019	325,970	.0225	322,018	94.4	90,000	41,303	14,627
Clinton .....	1,971	1,335,266	.0182	1,196,393	.0225	269,937	93.2		11,170*	16,611
Farmingdale.....	2,423	19,024,655	.0017	144,282	.0225	326,665	99.0		10,703	66,736
Fayette .....	447	1,035,433	.112	101,512	.0225	118,253	90.9		22,769	28,064

**KENNEBEC COUNTY – Continued**

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appropriated	Unappropriated
Gardiner .....	6,685	\$ 25,556,960	.0398	\$ 4,413,300	.0225	\$ 1,116,466	96.8	\$ 414,950	\$ 61,317	\$ 92,729
Hallowell .....	2,814	11,207,619	.033	1,746,439	.0225	409,146	95.2	8,200	19,123	150,903
Litchfield .....	1,222	5,092,010	.046	201,100	.0225	238,757	94.8	27,900	6,765	14,406
Manchester .....	1,331	17,539,224	.019	301,860	.0225	340,037	98.9	58,000	41,610	68,079
Monmouth .....	2,062	21,675,630	.01950	(a)	(a)	441,517	97.3	238,617	34,498	65,702
Mount Vernon .....	680	3,926,940	.046	165,260	.0225	184,188	94.9	15,000	15,155	62,105
Oakland .....	3,535	15,267,243	.038	1,651,557	.0225	617,315	93.0	85,000	26,578*	40,020
Pittston .....	1,617	8,564,800	.0195	167,250	.0225	170,777	97.2		39*	54,976
Randolph .....	1,741	2,213,976	.071	163,233	.0225	160,865	94.6			43,312
Readfield .....	1,258	12,340,750	.022	450,320	.0225	281,629	91.8	430,000	111,265	67,031
Rome .....	362	1,223,519	.125	10,320	.0225	153,172	98.8	10,138	8,964	37,399
Sidney .....	1,319	11,512,470	.017	274,570	.0225	201,890	97.5	4,952	5,578*	49,909
Vassalboro .....	2,618	7,324,400	.046	1,002,370	.0225	359,476	91.2	88,467	51,185	110,726
Vienna .....	205	1,095,871	.039	16,130	.0225	43,106	98.4		2,161*	11,670
Waterville .....	18,192	122,559,200	.033	13,613,080	.0225	4,350,748	93.2	5,623,627	231,408	1,403,819
Wayne .....	577	4,702,805	.039	56,534	.0225	184,682	94.5		61,449	2,187
West Gardiner .....	1,435	5,426,070	.032	166,350	.0225	177,377	88.3	38,850	447	2,864
Windsor .....	1,097	931,286	.178	309,892	.0225	172,742	96.0		41,858	36,386
Winslow .....	7,299	25,119,100	.066	4,975,370	.0225	1,769,806	98.2	121,016	355,703	254,882
Winthrop .....	4,335	37,048,220	.028	2,762,558	.0225	1,099,508	(a)	3,007,816	81,797	264,302

**KNOX COUNTY**

Appleton .....	628	1,931,015	.040	239,491	.0225	77,793	(a)	1,784	2,316	32,976
Camden .....	4,115	40,513,750	.0325	2,311,770	.0225	1,386,712	95.6	57,000	275,425	143,104
Cushing .....	522	(a)	(a)	(a)	.02175	197,597	97.1		11,732	49,966
Friendship .....	834	(a)	(a)	(a)	(a)	197,700	96.1		33,008	16,262
Hope .....	500	8,512,300	.00864	384,534	.0225	82,198	100.5		4,508	23,412
Isle au Haut .....	45	173,730	.227			39,437	97.2		13,522	1,124
Matinicus Isle Plantation .....	90									
North Haven .....	399	2,881,945	.085	50,900	.0225	246,380	98.4		66,977	38,096
Owl's Head .....	1,281	2,096,157	.114	29,100	.0225	239,617			9,962	52,487



**KNOX COUNTY – Continued**

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Rockland.....	8,505	\$ 41,683,210	.044	\$ 7,640,480	.0225	\$ 2,006,228	89.7	\$ 2,099,401	\$ 201,150	\$ 140,837
Rockport.....	2,067	30,522,620	.0235	230,480	.0225	722,470	90.7	75,071	34,372	122,274
St. George.....	1,639	27,517,260	.0159	112,000	.0225	440,046	94.8		27,228	70,121
South Thomaston.....	831	11,143,390	.0145	65,450	.0225	163,052	97.0	80,000	14,609	20,175
Thomaston.....	2,646	30,158,890	.023	2,973,480	.0225	760,558	93.5	153,670	84,078	111,983
Union.....	1,189	4,531,330	.040	825,371	.0225	199,824	98.2		11,472	49,517
Vinalhaven.....	1,135	2,701,500	.120	216,900	.0225	329,096	96.6	6,238	17,620	43,657
Warren.....	1,864	7,383,960	.039	699,794	.0225	303,720	91.0	4,645	4,291	54,544
Washington.....	723	762,768	.122	182,767	.0225	97,177	97.2		14,824	38,059

**LINCOLN COUNTY**

Alna.....	315	1,347,050	.057	20,807	.0225	77,720	95.2	5,185	10,343	9,554
Boothbay.....	1,814	17,540,595	.033	230,285	.0225	584,021	95.1	24,848	45,363	6,200
Boothbay Harbor.....	2,320	26,455,953	.0322	1,078,675	.0225	876,152	97.2	19,744	66,471	17,235
Bremen.....	454	4,950,680	.029	23,710	.0225	144,103	99.3	26,193	4,409	26,995
Bristol.....	1,721	(a)	(a)	(a)	(a)	(a)	(a)	78,333	75,526	123,140
Damariscotta.....	1,264	9,887,885	.0335	841,050	.0225	350,168	97.5	55,800	27,043*	67,189
Dresden.....	787	2,474,750	.049	51,800	.0225	122,428	92.4	20,000	12,924	28,284
Edgecomb.....	549	1,210,008	.122	40,750	.0225	136,438	97.9	8,000	36,353	25,131
Jefferson.....	1,242	1,991,825	.108	116,829	.0225	217,746	97.8	15,537	45,782	31,912
Monhegan Plantation.....	44	227,200	.141	14,130	.0225	32,353	95.9		10,590	3,195
Newcastle.....	1,076	7,039,780	.0376	475,635	.0225	275,398	101.0	15,998	10,528	69,171
Nobleboro.....	850	2,202,830	.068	129,524	.0225	152,707	104.1	2,160	19,675	29,269
Somerville.....	215	434,000		9,400		34,062	95.3	(a)	(a)	(a)
South Bristol.....	664	2,405,337	.095	44,500	.0225	229,510	98.0	17,576	12,690	32,272
Southport.....	473	15,741,105	.0196	64,000	.0225	309,966	98.5	7,410	77,758	38,601
Waldoboro.....	3,146	24,373,500	.025	1,192,500	.0225	636,169	96.7	1,177	20,453	118,756
Westport.....	228	510,825	.235	4,000	.0225	120,134	96.4	14,000	2,994	3,361*
Whitefield.....	1,131	1,585,385	.086	135,230	.0225	139,386	91.5	102,240	55,567	46,536
Wiscasset.....	2,244	94,642,123	.038	455,580	.0225	3,606,652	99.1	1,047,677	226,698	92,869

**OXFORD COUNTY**

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Andover.....	791	\$ 13,034,318	.027	\$ 664,050	.0225	\$ 366,868	(a)	\$ 40,000	\$ 47,330	\$ 16,348
Bethel.....	2,220	10,325,005	.039	1,422,980	.0225	434,692	96.3	260,000	29,585	165,869
Brownfield.....	478	681,590	.112	45,050	.0225	77,352	89.4		597	72,597
Buckfield.....	929	3,955,906	.024	213,366	.0225	99,742	96.6	10,225	37,113	17,586
Byron.....	132	365,692	.0100	1,250	.0225	36,598	97.8		9,083	11,610
Canton.....	742	1,135,310	.074	108,390	.0225	86,452	90.8		5,574	22,252
Denmark.....	397	1,520,900	.138	55,720	.0225	211,138	99.2		17,515	27,169
Dixfield.....	2,188	10,955,715	.027	1,329,340	.0225	325,714	94.7	44,000	71,760	65,445
Fryeburg.....	2,208	7,007,005	.0623	1,096,890	.0225	461,217	(a)	95,000	48,338	88,668
Gilead.....	153	601,420	.081	4,350	.0225	48,813	100.0	10,498	8,687	1,842
Greenwood.....	610	3,922,836	.043	320,092	.0225	175,884	97.0	3,000	9,464	26,595
Hanover.....	275	1,363,550	.028	26,100	.0225	38,767	98.9		16,047	23,105
Hartford.....	312	699,505	.80	70,600	.0225	56,577	102.8		4,758	16,359
Hebron.....	532	908,270	.051	117,120	.0225	48,957	93.7		3,357	11,111
Hiram.....	686	1,309,315	.94	111,516	.02175	125,692	92.8		22,775	9,045
Lincoln Plantation.....	60	1,122,804	.068			76,351	98.9		11,781	28,843
Lovell.....	607	3,575,401	.090	159,510	.0225	325,375	(a)	17,500	69,582	28,014
Magalloway Plantation.....	75	304,873	.098			29,878	98.3		8,302	8,704
Mexico.....	4,309	8,315,864	.057	240,050	.0225	483,741	95.5		96,884	27,445
Newry.....	208	1,767,050	.029	29,550	.0225	51,909	96.7		15,794	4,047
Norway.....	3,595	31,385,885	.0235	3,257,190	.0225	810,848	98.2	442,800	68,584	209,792
Oxford.....	1,892	5,258,500	.058	1,533,325	.0225	339,493	95.2	93,500	17,994	26,322
Paris.....	3,731	23,027,125	.024	2,406,845	.0225	606,806	98.3	400,000	62,117	138,363
Peru.....	1,345	8,894,219	.019	(a)	.0225	208,642	(a)		75,152	63,584
Porter.....	1,115	1,459,569	.067	154,460	.0225	101,266	92.6		3,762	73,513
Roxbury.....	271	1,102,806	.079	63,200	.0225	88,544	91.1		6,183	5,349
Rumford.....	9,363	102,707,140	.026	(a)	.0225	2,818,284	98.4	1,140,000	613,428	27,669
Stoneham.....	160	2,918,875	.02346	9,780	.0225	68,691	99.7		13,896	37,952
Stow.....	109	200,100	.136	39,250	.0225	28,097	96.9		23,951	7,482
Sumner.....	525	971,285	.062	(a)	(a)	61,065	91.4		14,198	43,008
Sweden.....	110	3,795,944	.0127	1,200	.0225	48,236	99.9		5,332	13,345
Upton.....	54	513,875	.050	1,425	.0225	25,654	97.0		36,545	12,795
Waterford.....	760	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
West Paris.....	1,171	1,922,160	.062	376,896	.0225	127,654	91.9	36,750	24,768	40,520
Woodstock.....	1,005	3,476,795	.043	263,180	.0225	156,495	(a)	(a)	(a)	(a)

# PENOBSCOT COUNTY

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Alton .....	340	\$ 270,637	.100	\$ 20,153	.0225	\$ 27,517	93.4	\$	2,926	\$ 49,060
Bangor .....	33,168	193,835,390	.045	33,949,250	.0225	9,486,450	102.5	13,571,206	102,453	2,473,085
Bradford .....	569	5,228,190	.014	322,940	.0225	81,301	91.8		2,442	50,320
Bradley .....	1,010	6,116,402	.0155	11,815	.0225	95,070	99.0	18,261	24,217	78,534
Brewer .....	9,300	67,715,840	.0335	7,504,680	.0225	2,437,345	100.3	2,936,798	569,704	363,657
Burlington .....	266	296,245	.128	4,525	.0225	38,021	97.4		11,257	26,599
Carmel .....	1,301	4,212,390	.024	84,420	.0225	102,997	89.5		21,235	128,569
Carroll Plantation .....	132	127,850	.1780	5,710	.0225	22,888	96.7	7,500	11,731	4,519
Charleston .....	909	1,320,453	.044	315,410	.0225	65,197	92.1	16	28,015	27,548
Chester .....	255	264,434	.130	33,829	.0225	35,138	93.9	1,488	2,945	25,258
Clifton .....	233	645,248	.049	239,928	.0225	37,176	97.6		1,544	10,692
Corinna .....	1,700	9,740,540	.023	1,262,914	.0225	252,448	95.8	8,433	24,460	32,814
Corinth .....	1,212	2,003,925	.058	507,990	.0225	127,657	89.3	5,474	7,736	59,778
Dexter .....	3,725	18,412,720	.0295	3,830,820	.0225	629,369	97.1	68,000	30,778	63,951
Dixmont .....	559	622,819	.074	164,665	.0225	49,794	94.1		681	25,841
Drew Plantation .....	32	372,456	.071	250	.0225	26,450	98.6	5,000	2,425	3,891
East Millinocket .....	2,567	14,165,267	.098	1,309,522	.0225	1,417,660	99.2	338,000	33,224	41,071
Eddington .....	1,358	3,270,590	.045	48,500	.0225	164,503	93.3	37,143		50,853
Edinburg .....	67	203,626	.067	10,593	.067	14,353	96.9		4,797	4,079
Enfield .....	1,148	1,190,364	.128	285,500	.0225	158,790	94.1		8,801	56,503
Etna .....	526	904,778	.032	105,570	.0225	31,328	92.4		6,657	46,056
Exeter .....	663	4,419,944	.170	181,880	.0225	79,231	96.1		7,853	30,144
Garland .....	596	281,600	.184	160,647	.0225	55,429	100.2		1,612	14,770
Glenburn .....	1,196	11,003,570	.0155	58,150	.0225	171,866	90.6	18,984	37,061	56,588
Grand Falls Plantation .....	6	247,228	.065			16,070	99.0		6,036	4,890
Greenbush .....	591	566,268	.117	18,357	.0225	66,666	91.7		4,105	89,710
Greenfield .....	117	1,287,000	.022			28,314	96.9		5,515	12,549
Hampden .....	4,693	47,203,900	.0172	2,590,900	.0225	870,202	95.7	103,040	27,919	235,752
Hermon .....	2,376	26,888,640	.0122	793,350	.0225	345,892	89.7	230,000	302,178*	280,827
Holden .....	1,841	7,745,674	.0274	105,530	.0225	214,606	107.5	119,600	2,677	96,418
Howland .....	1,468	2,052,339	.076	53,800	.0225	157,188	96.6		28,957	119,585
Hudson .....	482	750,879	.108	45,084	.0225	77,240	88.1		8,119	88,709
Kenduskeag .....	733	889,830	.057	151,175	.0225	54,122	100.0		2,665	41,147
Lagrange .....	393	307,710	.010	58,660	.0225	32,091	97.6		1,636	35,890

**PENOBSCOT COUNTY – Continued**

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Lakeville Plantation.....	15	\$		\$		\$		\$	\$	\$
Lee.....	599	2,122,679	.0225	43,700	.0225	55,112	89.5		8,164	11,372
Levant.....	802	1,913,145	.038	127,490	.0225	75,568	96.9		6,769	32,524
Lincoln.....	4,759	41,938,160	.024	4,195,210	.0225	1,100,908	88.7	29,100	187,396	123,233
Lowell.....	154	237,640	.07	3,960	.0225	16,724	95.1		9,511	14,599
Mattawamkeag.....	988	1,026,915	.192	182,085	.0225	201,265	99.9	80,459	15,307*	19,400
Maxfield.....	24	83,205	.072			5,991	98.5		4,416	1,103
Medway.....	1,491	598,876	.396	51,300	.0225	238,309	95.6	24,500	11,098	74,422
Milford.....	1,828	6,815,172	.035	548,128	.0225	250,864	98.5	130,675	31,385	12,116
Millinocket.....	7,742	129,107,647	.0239	4,164,440	.0225	3,179,381	98.6	4,210,315	380,783	235,497
Mount Chase Plantation.....	197	700,170	.058	(a)		40,779	88.1	10,000	5,913	8,133
Newburgh.....	835	964,240	.070	108,325	.0225	69,934	94.5		1,674	36,955
Newport.....	2,260	25,820,545	.0142	1,669,840	.0225	404,223	95.6	13,265	33,421	28,828
Old Town.....	9,057	91,494,000	.021	7,169,360	.0225	2,082,685	99.3	116,767	118,394	449,950
Orono.....	9,989	38,136,500	.0275	1,453,470	.0225	1,081,462	97.1	697,600	45,367	130,614
Orrington.....	2,702	19,757,310	.019	306,110	.0225	382,276	98.3		43,700	99,256
Passadumkeag.....	326	3,686,953	.0749	(a)	(a)	27,641	100.2		940*	44,641
Patten.....	1,266	3,726,400	.025	(a)	.0225	115,538	91.8	24,381	29,165	32,715
Plymouth.....	542	245,408	.124	318,600	.0225	37,599	100.7			58,192
Prentiss Plantation.....	159	91,294	.234	10,000	.0225	21,243	98.7	(a)	(a)	(a)
Seboeis Plantation.....	63	128,500	.094	725	.0225	12,095	99.5		6,199	5,841
Springfield.....	336	200,090	.0155	36,750	.0225	31,837	88.8	1,489	10,811	22,076
Stacyville.....	547	3,114,245	.024	(a)	(a)	91,933	89.0	32,975	77	51,135
Stetson.....	395	3,954,386	.013	36,500	.0225	52,228	91.1		1,312	31,650
Veazie.....	1,556	29,109,640	.015	434,965	.0225	446,431	98.8	191,226	30,167	55,906
Webster Plantation.....	56	201,885	.008	400	.0225	13,737	108.5		9,037	3,057
Winn.....	516	187,505	.019	16,200	.0225	35,990	91.0		5,960	41,868
Woodville.....	62	595,506	.090	900	.0225	53,616	97.8	2,376	4,082	18,485

**PISCATAQUIS COUNTY**

Abbot.....	453	643,656	.070	57,875	.0225	46,358	97.9	27	4,988	27,312
Atkinson.....	213	264,896	.130	129,800	.0225	37,357	88.3		144	18,213



**PISCATAQUIS COUNTY – Continued**

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Barnard Plantation.....	24	\$ 428,505	.028	\$		\$ 11,997	97.6	\$	\$ 1,943	\$ 2,639
Beaver Cove Plantation .....		3,221,895	.018			57,994	95.1		13,118	15,834
Blanchard Plantation .....	56	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Bowerbank .....	29	485,858	.080			38,869	95.5		35,503	2,571
Brownville .....	1,490	1,026,869	.0176	115,758	.0225	183,333	94.7	57,572	12,982	17,403
Dover-Foxcroft.....	4,178	36,255,540	.0145	2,241,140	.0225	576,137	90.5	96,138	18,806	64,816*
Elliottsville Plantation.....	26	331,357	.101			33,407	98.3		4,624	19,607
Greenville .....	1,894	12,448,650	.0295	310,675	.0225	374,225	96.5		24,616	72,438
Guilford.....	1,694	8,115,777	.0292	533,620	.0225	248,987	95.8	39,070	34,643	61,217
Kingsbury .....	7	271,055	.080			21,701	69.8		3,107	9,437
Lake View Plantation .....	16	434,625	.068			29,554	98.4		11,794	19,497
Medford.....	146	669,220	.029	775	.0225	19,425	91.1		1,667	17,631
Milo .....	2,572	7,897,660	.050	803,760	.0225	412,968	100.4	100,000	27,160	63,754
Monson.....	669	1,278,530	.060			76,712	96.0	21,750	12,643	19,502
Parkman .....	457	1,874,656	.035	454	.0225	59,136	99.0			23,693
Sangerville .....	1,107	2,435,053	.042	156,919	.0225	105,803	92.2	33,985	10,429	48,220
Sebec .....	325	494,292	.013	181,950	.0225	68,352	99.0		169	40,999
Shirley .....	174	1,830,349	.014	4,700	.0225	25,731	97.2	(a)	(a)	(a)
Wellington .....	232	176,715	.176	15,750	.0225	31,456	95.0	(a)	(a)	(a)
Willimantic .....	126	751,235	.050	1,685	.0225	37,600	100.1		736	5,679

**SAGADAHOC COUNTY**

Arrowsic .....	188	1,184,665	.040	850	.0225	47,393	94.3		2,678	25,693
Bath.....	9,679	64,669,300	.044	7,466,000	.0225	3,013,434	101.9	3,341,961	335,878	93,263
Bowdoin .....	858	492,435	.240	126,500	.0225	121,031	94.7			63,382
Bowdoinham .....	1,294	8,158,530	.027	278,880	.0225	226,553	93.6		25,560	38,708
Georgetown .....	464	5,157,200	.037	18,200	.0225	191,225	98.3		35,030	59,233
Phippsburg.....	1,229	2,410,965	.143	70,400	.0225	346,352	97.4		85,456	35,137
Richmond.....	2,168	9,661,627	.0365	1,410,080	.0225	404,335	92.5	15,848	16,116	62,993
Topsham.....	5,022	26,216,899	.3675	1,662,885	.0225	1,000,889	99.3		51,858	255,453
West Bath .....	836	10,549,789	.0225			237,373	93.7	49,431	29,103	26,991
Woolwich.....	1,710	3,235,183	.095	115,345	.0225	309,938	102.4	87,500	11,287	73,790

**SOMERSET COUNTY**

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Anson .....	2,168	\$ 5,468,890	.040	\$ 483,862	.0225	\$ 229,643	99.3	\$ 13,556	\$ 61,841	\$ 9,970
Athens .....	592	1,240,198	.048	146,310	.0225	62,821	97.8		1,951*	24,353
Bingham .....	1,254	8,906,890	.0255	488,150	.0225	238,109	96.7	285,856	6,675	35,243
Brighton Plantation .....	58									
Cambridge .....	281	450,526	.057	2,056	.0225	27,736	97.6		3,816	12,531
Canaan .....	904	2,398,002	.042	160,236	.0225	104,321	92.2	459	1,551	54,674
Caratunk Plantation .....	96	362,481	.096	10,370	.0225	32,857	99.4		2,540	14,023
Cornville .....	623	1,405,015	.041	151,250	.0225	61,009	92.2	15,000	4,083	15,153
Dennistown Plantation .....	48	238,141	.084			20,004	100.0		7,997	6,840
Detroit .....	663	3,857,659	.0149	(a)	.0225	59,799	96.8		5,200	35,432
Embsen .....	418	1,317,968	.144			189,787	99.4		9,282	34,571
Fairfield .....	5,684	25,198,975	.032	2,686,710	.0225	866,818	95.9	526,800	57,360	154,463
Harmony .....	650	553,655	.086	147,885	.0225	50,942	93.9	2,300	857	19,343
Hartland .....	1,414	3,470,409	.069	383,721	.0225	248,092	97.3	1,500,000	4,043	66,311
Highland Plantation .....	23	234,018	.081	1,550	.0225	19,086	100.4		8,977	2,364
Jackman .....	848	5,392,230	.02775	235,250	.0225	154,928	89.3	35,000	10,272	43,418
Madison .....	4,278	4,173,371	.160	2,332,280	.0225	720,451	95.5	108,690	37,763	152,763
Mercer .....	313	727,773	.067	64,340	.0225	50,208	97.5	(a)	(a)	(a)
Moose River .....	255	2,132,084	.015	6,650	.0225	32,131	95.8		11,871	17,044
Moscow .....	586	9,048,432	.038	21,000	.0225	344,313	100.3		3,498	33,481
New Portland .....	559	1,137,090	.065	90,075	.0225	75,961	94.9		13,675	40,698
Norridgewock .....	1,964	1,254,500	.158	594,510	.0225	211,588	92.1		16,079	53,242
Palmyra .....	1,104	828,870	.118	278,350	.0225	104,071	98.6		5,640*	68,333
Pittsfield .....	4,274	37,035,539	.01975	2,530,800	.0225	788,395	91.1	146,188	43,630	91,791
Pleasant Ridge Plantation .....	116	3,315,595	.084			278,586	99.9		16,407	26,981
Ripley .....	297	1,078,977	.034	107,998	.0225	39,115	90.1		1,706	9,763
St. Albans .....	1,041	1,063,880	.115	426,480	.0225	131,942	88.2	10,772	14,374	30,776
Skowhegan .....	7,601	30,605,420	.040	3,659,270	.0225	1,306,551	100.4	325,000	44,976	308,035
Smithfield .....	527	787,700	.142	84,102	.0225	113,746	98.8		3,833	19,766
Solon .....	712	1,032,575	.124	160,350	.0225	131,647	98.5	(a)	(a)	(a)
Starks .....	323	474,820	.104	169,110	.0225	53,185	89.	25,300	13,362	6,978
The Forks Plantation .....	45	440,521	.066			29,074	99.3		4,677	6,996
West Forks Plantation .....	74	1,429,755	.0165	42,100	.0225	24,538	95.3		117	7,567

# WALDO COUNTY

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appropriated	Unappropriated
Belfast .....	5,957	\$ 48,953,300	.0228	\$ 4,927,650	.0225	\$ 1,227,008	97.3	\$ 607,441	\$ 19,767	\$ 379,398
Belmont.....	349	1,939,800	.018	54,412	.0225	37,119	101.3	(a)	(a)	(a)
Brooks.....	751	2,530,335	.025	499,576	.0225	74,499	92.3	2,015		53,889
Burnham.....	802	8,617,240	.01725	676,930	.0225	163,878	92.2	18,571	10,057	60,531
Frankfort.....	620	590,287	.103	129,252	.0225	63,707	93.5	3,600	26,723	32,602
Freedom.....	373									
Islesboro.....	421	25,701,620	.01222	117,700	.0225	316,722	100.8		39,702	65,934
Jackson.....	217	575,145	.042	66,470	.0225	25,652	92.9		6,562*	17,589
Knox.....	443	953,890	.076	508,249	.0225	83,931	89.1		4,307	28,283
Liberty .....	515	828,490	(a)	123,170	(a)	107,161	(a)		7,197	9,714
Lincolnville.....	955	19,163,585	.013	296,682	.0225	255,802	97.2		15,169	5,997
Monroe.....	478	1,592,853	.057	158,125	.0225	94,351	95.3		12,775	27,534
Montville.....	430	1,417,810	.052	186,979	.0225	77,932	96.8	22,831	1,033	1,873
Morrill.....	410	634,170	.077	326,284	.0225	56,172	104.3		5,236	4,321
Northport.....	744	2,337,310	.072	127,928	.0225	171,165	92.7		19,785	69,469
Palermo.....	645	1,056,690	.079	179,710	.0225	87,522	101.3	25,000	13,347	30,685
Prospect.....	358	545,070	.058	161,630	.0225	35,251	104.5		3,955	28,966
Searsmont.....	624	1,210,635	.0116	444,155	.0225	150,566	93.1		26,633	49,423
Searsport.....	1,951	20,082,570	.21	3,508,525	.0225	500,676	97.4	29,724	170,714	271,296
Stockton Springs.....	1,142	6,829,800	.24	76,825	.0225	165,644	93.9	1,581	7,321	43,441
Swanville.....	487	783,870	.081	112,200	.0225	66,018	100.7			23,416
Thorndike.....	439	848,310	.052	471,630	.0225	54,724	97.9		1,859	24,931
Troy.....	543	974,990	.068	218,787	.0225	71,222	93.9	8,245	1,501	882
Unity.....	1,280	2,335,590	.072	820,305	.0225	187,217	96.2	15,387	5,644*	13,490
Waldo.....	431	317,118	.108	176,649	.0225	38,223	96.0		30,259	2,054
Winterport.....	1,963	(a)	(a)	(a)	.0225	(a)	(a)	49	8,598	66,872

# WASHINGTON COUNTY

Addison.....	773	927,300	.101	38,800	.0225	94,530	91.0			36,800
Alexander.....	169	451,859	.094	(a)		42,475	94.7	(a)	(a)	(a)
Baileyville.....	2,167	30,930,360	.038	3,729,540	.0225	1,259,268	99.2	793,507	119,327	31,197

**WASHINGTON COUNTY – Continued**

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Surplus and/or Appropriated	Deficit* Unappropriated
Baring Plantation .....	181	\$ 906,647	.023	\$ 104,600	.0225	\$ 23,207	76.3	\$	\$ 12,240	\$ 3,753
Beals .....	663	1,779,145	.032	18,200	.0225	57,419	99.6		9,061	7,509*
Beddington .....	32	1,924,911	.0045	31,000	.0225	9,360	95.5		10,522	7,728
Calais .....	4,044	33,214,280	.028	3,023,230	.0225	998,023	87.7	572,926	65,192	61,313
Centerville .....	19	233,463	.085	40,000	.0225	20,744	100.0		2,456*	7,936
Charlotte .....	199	651,857	.068	29,402	.0225	44,988	92.1	1,619	15,529	20,017
Cherryfield .....	771	1,864,945	.068	227,909	.0225	131,944	92.2	3,144	14,226	68,881
Codyville Plantation .....	45	170,774	.075			12,808	99.6			18,015
Columbia .....	162	871,330	.029	33,075	.0225	26,013	94.1		581*	17,294
Columbia Falls .....	367	466,065	.101	28,480	.0225	47,713	92.3		7,462	11,542
Cooper .....	88	669,890	.037	4,190	.02175	24,880	100.2	(a)	(a)	(a)
Crawford .....	74	95,830	.0185			17,767	99.4	(a)	(a)	(a)
Cutler .....	588	736,067	.087		.0225	64,448	105.6	(a)	(a)	24,261
Danforth .....	794	1,002,440	.072	103,450	.0225	74,503	88.7			45,669
Deblois .....	20	124,843	.169	(a)		21,116	(a)	(a)	(a)	(a)
Dennysville .....	278	564,605	.0445	76,790	.0225	26,853	78.3		22,172	21,125
East Machias .....	1,057	3,013,870	.0382	(a)	.0225	115,943	92.1	(a)	(a)	(a)
Eastport .....	1,989	7,238,863	.047	431,488	.0225	349,926	99.0	1,398,000	35,978	15,224
Grand Lake Stream Plantation .....	186	478,760	.095	5,100	.0225	45,597	98.5		16,162	6,459
Harrington .....	553	723,012	.106		.0225	75,165	92.4	(a)	(a)	(a)
Jonesboro .....	448	919,700	.054	55,975	.0225	50,923	94.5	(a)	(a)	(a)
Jonesport .....	1,326	3,078,090	.054	214,435	.02175	170,882	64.2	72,493	23,669	48,389
Lubec .....	1,949	13,765,760	.0165	316,250	.0225	234,251	90.6	24,071	8,722	16,410
Machias .....	2,441	13,214,710	.02775	1,206,480	.0225	393,893	96.4	326,400	45,162	22,398
Machiasport .....	887	2,152,221	.0469	14,950	.0225	101,276	95.5	(a)	(a)	(a)
Marshfield .....	227	290,720	.088	(a)	.0225	27,985	105.8		9,095	2,578
Meddybemps .....	76	170,871	.086	23,992	.0225	18,544	92.1	(a)	(a)	(a)
Milbridge .....	1,154	3,606,550	.0375	246,550	.0225	140,793	97.5	24,144	18,416	38,928
Northfield .....	57	241,945	.090	1,150	.0225	21,801	98.2		7,375	4,275
Pembroke .....	700	1,388,050	.066	159,800	.0225	95,207	96.9	2,610	21,719	11,847
Perry .....	878	4,038,462	.021	88,450	.0225	86,798	95.3		31,578	12,863
No. 14 Plantation .....	29	348,829	.038			13,257	101.0		4,553	9,106
No. 21 Plantation .....	83	165,030	.196			32,346	99.0		20,848	4,344
Princeton .....	956	1,199,544	.066	7,976	.0225	97,116	97.7		33,601	60,822



**WASHINGTON COUNTY – Continued**

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Robbinston.....	396	\$ 981,046	.053	\$ (a)	.0225	\$ 52,457	(a)	\$	\$ 9,210	\$ 15,260
Roque Bluffs .....	153	151,055	(a)	(a)		38,799	83.4	(a)	(a)	(a)
Steuben .....	697	7,476,880	.016	40,500	.0225	120,541	90.9	40,241	30,671	24,022
Talmadge .....	25	149,053	.041			6,111	98.2		4,234	5,254
Topsfield .....	(a)	901,720	.190	6,950	.0225	17,289	98.8		3,658	13,168
Vanceboro .....	263	359,993	.114	(a)	.0225	37,169	99.9	12,447	16,137	8,979
Waite .....	70	167,373	.085	4,200	.0225	14,321	97.5		4,379	13,679
Wesley .....	110	190,645	.0122	100	.0225	23,261	103.8		7,881	14,018
Whiting .....	269	1,059,696	.036	46,750	.0225	39,201	98.3	8,000	1,899	6,711
Whitneyville.....	155	211,900	.089	32,350	.0225	19,587	105.5		17,823	6,615

**YORK COUNTY**

Acton .....	697	15,592,110	.0162	46,450	.0225	253,637	97.2		35,538	10,988
Alfred .....	1,211	8,648,409	.022	455,995	.0225	200,525	100.6	820		66,924
Arundel .....	1,322	9,912,260	.020	203,992	.0225	202,835	91.2	35,000	46,561	36,368
Berwick .....	3,136	5,054,075	.96	(a)	.0225	491,915	95.9		35,166	121,190
Biddeford .....	19,983	162,875,907	.023	11,310,670	.0225	4,025,338	96.0	4,710,000	99,252	645,672
Buxton .....	3,135	22,186,370	.030	375,170	.02275	674,032	96.2		177,803	141,765
Cornish .....	839	600,973	.173	211,450	.0225	108,726	102.8	10,120	7,500	34,090
Dayton .....	546	7,494,225	.0320	354,885	.0225	247,800	98.2	450,000	22,941	23,997
Eliot .....	3,497	21,343,741	.0235	260,360	.0225	507,417	96.0	2,948	29,651	90,529
Hollis .....	1,560	11,596,180	.031	164,680	.0225	363,187	95.6		21,103	70,683
Kennebunk .....	5,646	53,700,890	.032	2,732,380	.0225	1,779,907	93.6		85,953	158,735
Kennebunkport .....	2,160	84,624,345	.0125	491,695	.0225	1,068,868	86.6	761,465	22,148	487,779
Kittery .....	11,028	52,468,200	.0305	1,207,400	.0225	1,627,447	97.1	690,000	171,149	50,779
Lebanon .....	1,983	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Limerick .....	963	2,806,885	.102	240,370	.0225	291,711	81.0	27,560	64,606	75,014
Limington .....	1,066	740,805	.0240	102,500	.0225	180,099	93.0		11,145	83,887
Lyman .....	864	3,042,815	.056	259,275	.0225	176,231	101.0		8,025	81,325
Newfield .....	458	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
North Berwick .....	2,224	21,580,203	.017	3,211,478	.0225	439,122	96.2	24,000	48,523	96,340

**YORK COUNTY – Continued**

Municipality	Population 1970 Census	1975 TAX					% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Business Inventory	State Rate	Commitment			Appro- priated	Unappro- priated
Old Orchard Beach .....	5,404	\$ 51,767,300	.035	\$ 625,000	.0225	\$ 1,825,933	98.3	\$ 2,386,084	\$1,902,994	\$ 69,698
Parsonsfield .....	971	12,683,687	.015	551,600	.0225	202,666	100.0		23,180	75,348
Saco .....	11,678	71,305,200	.0383	7,166,250	.0225	2,892,230	99.8	2,283,105	269,458	230,306
Sanford .....	15,812	109,370,330	.0311	7,558,930	.0225	3,571,497	(a)	2,400,000		1,484,564
Shapleigh .....	559	10,762,381	.039	50,580	.0225	416,669	(a)	(a)	(a)	(a)
South Berwick .....	3,488	13,366,350	.034	271,600	.0225	460,567	99.5	155,000	18,951	204,257
Waterboro .....	1,208	(a)	.033	(a)	.0225	535,367	82.8		83,153	148,571
Wells .....	4,448	17,880,840	(b)	1,041,940	.0225	2,253,431	(a)	3,150,500	180,759	203,176
York .....	5,690	44,772,000	.047	252,000	.0225	2,109,954	95.9	148,393	90,713	335,881

(a) Information not Available.

(b) Denotes Town of Wells tax rate of .11752 and Ogunquit Village Corp. tax rate of .12717

\* Dotes red figure.

**STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS  
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE  
AT DECEMBER 31, 1975**

**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.....	\$ 13,791	\$175,224	\$ 4,624	\$	\$ 45,033	\$ 185,000	\$ 423,672
Aroostook .....	396,673	213,241	8,885	130,269	138,698		887,766
Cumberland.....	125,647	95,683	23,419		83,822	3,820,000	4,148,571
Franklin.....							(a)
Hancock .....	157,699	353,697	6,035	3,413	22,099		542,943
Kennebec.....	238,929	90,432	19,735		829	15,000	364,925
Knox .....	28,356	79,156	2,345	129,518	140,974		380,349
Lincoln .....	44,283	231,365	15,646	248	31,222	280,000	602,764
Oxford.....							(a)
Penobscot.....	233,998	230,508	47,882	46,646	1,539	290,000	850,573
Piscataquis.....	122,472	41,491	1,761	134,831	9,000		309,555
Sagadahoc.....	15,702	117,792	8,982	2	8,364		150,842
Somerset.....	152,877	72,575	11,124	127,659	50,886		415,121
Waldo .....	99,029	359,239	10,136	9,137	1,560		479,101
Washington .....	124,047	206,460	11,426	58,392	9,336	30,000	439,661
York.....	53,758	133,842	42,156	16,056	77,857	65,000	388,669



# 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
					Appro- priated	Unappro- priated	
Androscoggin.....	\$191,078	\$ 185,000	\$ 4,624	\$ 380,702	\$	\$ 42,970	\$ 423,672
Aroostook .....	224,897		8,885	233,782	639,272	14,712	887,766
Cumberland.....	102,938	3,820,000	23,419	3,946,357	84,977	117,237	4,148,571
Franklin.....							(a)
Hancock .....	369,093		6,035	375,128	137,815	30,000	542,943
Kennebec.....	160,918	15,000	19,735	195,653	4,877	164,395	364,925
Knox .....	219,136	120,000	2,345	341,481	24,334	14,534	380,349
Lincoln.....	287,586	280,000	15,646	583,232	18,032	1,500	602,764
Oxford.....							(a)
Penobscot.....	221,329	290,000	47,882	559,211	265,187	26,175	850,573
Piscataquis.....	94,117		16,951	111,068	189,662	8,825	309,555
Sagadahoc.....	125,985		8,982	134,967		15,875	150,842
Somerset.....	176,990		11,124	188,114	149,269	77,738	415,121
Waldo .....	413,588		10,136	423,724		55,377	479,101
Washington .....	261,214	30,000	11,426	302,640	103,923	33,098	439,661
York.....	216,744	65,000	42,166	323,910	108,374	43,615*	388,669

\* Denotes Deficit

(a) Audit Not Completed





