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**Sixty-second Report of the State Auditor : for Period July 1, 1980 -  
June 30, 1981**

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# STATE OF MAINE



## 62ND REPORT

OF THE

## STATE AUDITOR

FOR PERIOD

**JULY 1, 1980-JUNE 30, 1981**

**GEORGE J. RAINVILLE**  
STATE AUDITOR





## **SIXTY-SECOND 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 THE GOVERNOR JOSEPH E. BRENNAN AND MEMBERS  
OF THE ONE HUNDRED AND TENTH LEGISLATURE**

In compliance with statutory requirements, I submit herewith the 62nd Annual Report of the State Auditor for the fiscal year ended June 30, 1981.

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, 1981 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, 1981 may be found in the Annual Report of the State Controller.

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

Respectfully submitted,

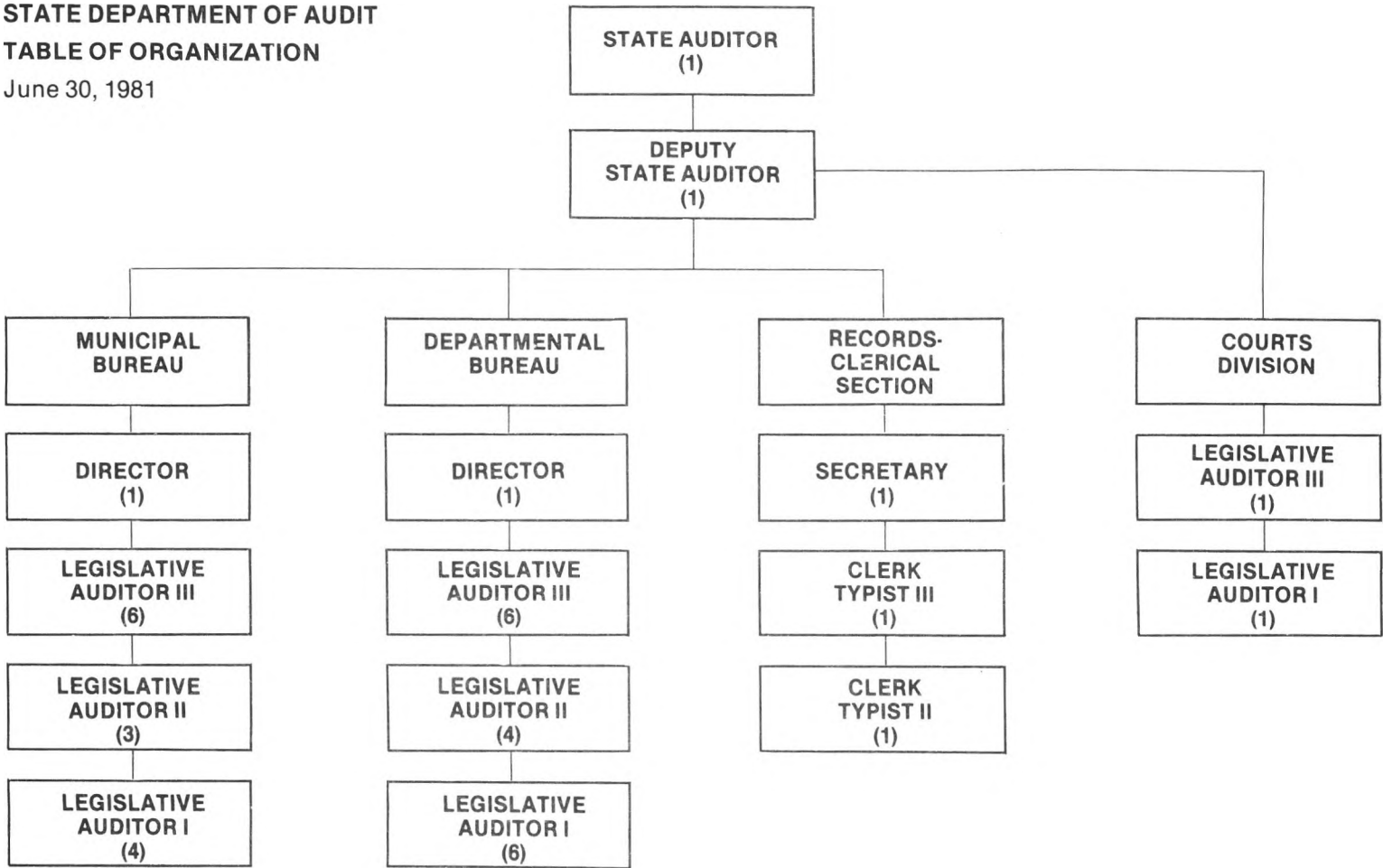
A handwritten signature in cursive script, reading "George J. Rainville".

State Auditor

**STATE DEPARTMENT OF AUDIT**  
**TABLE OF ORGANIZATION**

June 30, 1981

5





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

## **CREATION**

Title 5, Chapter 11, 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.

## **POWER 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 of 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  
Courts Division

**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, 1981**

|                         | <u>Personal<br/>Services</u> | <u>Capital</u> | <u>All<br/>Other</u> | <u>Total</u>      |
|-------------------------|------------------------------|----------------|----------------------|-------------------|
| <b>General Fund:</b>    |                              |                |                      |                   |
| Departmental Bureau     | \$374,777                    | \$347          | \$20,088             | \$ 395,212        |
| <b>Special Revenue:</b> |                              |                |                      |                   |
| Municipal Bureau        | 295,672                      | 400            | 61,222               | 357,294           |
| <b>Total</b>            | <u>\$670,449</u>             | <u>\$747</u>   | <u>\$81,310</u>      | <u>\$ 752,506</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 1980-81 fiscal year are as follows:

|                                 |            |
|---------------------------------|------------|
| State Departments, Bureaus,     |            |
| Agencies and/or Commissions     | 79         |
| Institutions                    | 10         |
| Vocational Technical Institutes | 6          |
| Examining Boards                | 42         |
| Public Administrators           | 16         |
| Total                           | <u>153</u> |

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

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

## **COURTS DIVISION**

Due to a change in legislation, the responsibility of auditing the District and Superior Courts was changed from the Municipal Bureau to the Departmental Bureau, the costs to be borne by the General Fund. Chapter 711, Public Law of 1980 provided funds for 2 positions and related expenses to conduct these audits.

During the fiscal year ended June 30, 1981, the financial records of 19 District Courts, 6 Superior Courts and the Administrative Court had been completed as of June 30, 1981.

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. During the audits of the Somerset District Court and the Administrative Court, irregularities in the accounting and handling of court funds were noted. The results of the audits were reported to the Governor and Attorney General.



## BONDED DEBT

A summary of the State of Maine Bonded Debt liability at June 30, 1981 is as follows:

|                         | <u>Bonds</u>         | <u>Interest</u>      |
|-------------------------|----------------------|----------------------|
| Balance - July 1, 1980  | \$254,835,000        | \$ 82,184,065        |
| Add -                   |                      |                      |
| New Issue April 1, 1981 | 29,547,917           | 24,229,200           |
| Total                   | 284,382,917          | 106,413,265          |
| Deduct - Payments:      |                      |                      |
| Current Year            | 23,993,274           | 12,401,858           |
| Balance - June 30, 1981 | <u>\$260,389,643</u> | <u>\$ 94,011,407</u> |

NEW BOND ISSUE . . . An authorized bond issue in the current year totaled \$29,547,917 in bonds and \$24,229,200 in interest and were for the following purposes:

|                        | <u>Bonds</u>        | <u>Interest</u>     |
|------------------------|---------------------|---------------------|
| Highway                | \$ 8,400,000        | \$ 8,668,800        |
| Pollution Abatement    | 4,000,000           | 2,622,626           |
| Public Fish Piers      | 5,700,000           | 5,882,400           |
| Maine Maritime Academy | 4,250,000           | 2,519,123           |
| Maine Veterans Home    | 200,000             | 206,400             |
| Energy Conservation    | 6,060,000           | 4,329,851           |
| Mini Bonds             | 937,917             | Varies              |
| Total                  | <u>\$29,547,917</u> | <u>\$24,229,200</u> |

**STATE OF MAINE  
BONDS AUTHORIZED - UNISSUED  
FUND, LAW AND PURPOSE  
JUNE 30, 1981**

|   | <u>AMOUNT</u>              |
|---|----------------------------|
| <b>HIGHWAY:</b>   |                            |
| Chapter 76 - P & S 1977   |                            |
| 0406 Highway - highway and bridge improvements<br>(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 -<br>highway and bridge improvements   | 9,800,000                  |
| Town Way bridge improvements  | 1,200,000                  |
|   | <u>\$16,500,000</u>        |
| <b>TOTAL HIGHWAY</b>  | <u><u>\$28,000,000</u></u> |
| <b>POLLUTION:</b>   |                            |
| Chapter 239-69  |                            |
| Removal and abatement of prohibited discharge<br>of oil from coastal waters, lands adjoining the<br>seacoast of the State or waters draining into the<br>coastal waters of the State in the event of an Oil<br>Pollution Disaster declared by the Governor. | \$ 4,000,000               |
| Chapter 67-77   |                            |
| Planning, construction and equipment of pollution<br>abatement facilities   | 28,000,000                 |
| Chapter 181-69  |                            |
| Planning, construction and equipment of pollution<br>abatement facilities   | 7,700,000                  |
| <b>TOTAL POLLUTION</b>  | <u><u>\$39,700,000</u></u> |

|   | <u>AMOUNT</u>              |
|---|----------------------------|
| <b>EDUCATION:</b>   |                            |
| 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   | 3,000                      |
| Chapter 106-80  |                            |
| Improvements to Vocational-Technical Institutes and the Maine Maritime Academy.   |                            |
| Authorized \$8,000,000 but issued \$4,250,000   | 3,750,000                  |
| <b>TOTAL EDUCATION</b>  | <u><u>\$ 6,753,000</u></u> |
| <b>AIRPORT IMPROVEMENTS:</b>  |                            |
| 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, Isleboro, 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><u>\$ 1,300,000</u></u> |
| <b>INDIAN RESERVATION:</b>  |                            |
| A-IX-14D  |                            |
| Payment of mortgage loans for Indian Housing  | <u><u>\$ 1,000,000</u></u> |
| <b>PARKS AND RECREATION:</b>  |                            |
| Chapter 138-73  |                            |
| Acquisition of real property of State parks   | <u><u>\$ 500,000</u></u>   |
| <b>MAINE GUARANTEE AUTHORITY:</b>   |                            |
| A-IX-14A  |                            |
| Provide additional monies to the Industrial Building Mortgage Fund of the Maine Guarantee Authority   | <u><u>\$27,710,033</u></u> |

|  | <u>AMOUNT</u>       |
|--|---------------------|
| RECREATION AUTHORITY:  |                     |
| A-IX-14B   |                     |
| Provides additional monies to the Recreational<br>Project Mortgage Fund of the Maine Guarantee<br>Authority  | <u>\$13,289,431</u> |
| MAINE VETERANS MORTGAGE:   |                     |
| A-IX-14E   |                     |
| To insure Maine Veterans' mortgage loans up to<br>80% and to make payments insured   | <u>\$ 4,000,000</u> |
| PARKS AND AIRPORTS:  |                     |
| Chapter 140-71   |                     |
| Development and improvement of State Park faci-<br>lities, improvements to various airports and Main-<br>tenance Buildings at Augusta  | <u>\$ 603,000</u>   |
| ENERGY CONSERVATION:   |                     |
| Chapter 72-77  |                     |
| To provide funds for energy conservation improve-<br>ments to State-owned buildings and public school<br>buildings   | \$2,000,000         |
| Chapter 60-79  |                     |
| To provide funds for energy conservation improve-<br>ments to local government buildings owned by a<br>city, town, county or plantation, not including<br>schools and hospitals which are eligible for finan-<br>cial assistance under the National Conservation<br>Policy Act of 1978, P.L. 95-619. | 2,083               |
| Chapter 108-80   |                     |
| Energy conservation improvements for public<br>school buildings and the University of Maine.<br>Authorized \$7,000,000 but issued \$1,000,000  | <u>6,000,000</u>    |
| TOTAL ENERGY CONSERVATION  | <u>\$8,002,083</u>  |
| MAINE VETERANS HOME:   |                     |
| Chapter 562-77   |                     |
| To establish a Maine Veterans Home   | <u>\$1,900,000</u>  |
| INSURANCE OF LOANS FOR MAINE SCHOOL<br>BUILDING AUTHORITY:   |                     |
| Chapter 8 - Constitutional Resolves - 1975   |                     |
| For payment of revenue bonds of the Maine School<br>Building Authority on school projects within the<br>State not to exceed ten million dollars.   | <u>\$10,000,000</u> |



|  | <u>AMOUNT</u>               |
|--|-----------------------------|
| <b>PUBLIC FISH PIERS:</b>  |                             |
| 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. | <u>\$ 3,300,000</u>         |
| <b>MAINE STATE PIER - PORTLAND:</b>  |                             |
| Chapter 53-79  |                             |
| To provide funds to be expended under the direction and supervision of the Department of Transportation for transportation improvements.   | <u>\$ 950,000</u>           |
| <b>MAINE STATE FERRY SERVICE IMPROVEMENTS:</b>   |                             |
| 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, Isleboro, Lincolnville, Swans Island and Bass Harbor  | <u>\$ 445,000</u>           |
| <b>RAILROAD RIGHT-OF-WAY - ACQUISITION:</b>  |                             |
| 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.   | <u>\$ 115,000</u>           |
| <b>MAINE SMALL BUSINESS LOAN GUARANTEE:</b>  |                             |
| Title 5, Section 15008-9-78  |                             |
| To guarantee small business loans to War Veterans.   | <u>\$ 2,500,000</u>         |
| <b>TOTAL AUTHORIZED BUT UNISSUED BONDS</b>   | <u><u>\$150,067,547</u></u> |

## STATE DEPARTMENT OF AUDIT MUNICIPAL BUREAU

In order to comply with statutory requirements each municipality and quasi-municipal corporation shall have an annual post-audit made of its accounts covering the last complete fiscal year. The post-audits shall be conducted by the State Department of Audit upon request or by a qualified public accountant. This department has been advised that the qualification of a public accountant includes registration by the Maine Board of Accountancy.

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, but in no case more than 1,000, and filed with the State Auditor, the statutes provide that he shall order a new post-audit to be made by his department, the expense of which shall be paid by the municipality.

During the fiscal year July 1, 1980 to June 30, 1981, the Municipal Bureau conducted post-audits of the following:

|   |            |
|---|------------|
| Municipalities and Municipal Districts              | 90         |
| Counties (Including Register of Deeds and Probates) | 19         |
| School Districts                                    | 33         |
| Special Services                                    | 154        |
| <b>TOTAL</b>  | <b>296</b> |

### MUNICIPALITIES

Approximately one-fifth of the municipalities were post-audited by the Municipal Bureau of the State Department of Audit for the 1980 fiscal year. The audit results showed that, for the most part, generally satisfactory accounting procedures and practices were being followed; however, exceptions were noted and in those instances they were discussed with the responsible officials as well as being included in the audit report commentary. These exceptions pertained principally to the maintenance of a complete general ledger on a current basis and monthly trial balances, monthly reconciliation of bank accounts by the treasurer, periodic reconciliation of tax accounts with tax collectors and of receivables, including properties acquired by nonpayment of taxes, for liquidation.

Continued effort should be made by the municipal officials to follow laws closely relating to municipal finances, especially as pertains to expenditures exceeding appropriations.

There were other statutory violations which required reporting and they pertained principally to the following: depositing of municipal monies at required times by treasurers and remittances of property and excise tax collections by collectors.

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

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

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

## **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 for the 1980 year.

The accounting records of State audited counties and their various related agencies were being maintained in a generally satisfactory manner. However, in those instances where accounting procedures and controls could be strengthened, recommendations were submitted for consideration.

The principal recommendations pertained to inventories of county properties, excise tax procedures for unorganized townships and utilizing transfers between the line budget categories.

## **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 1980 FISCAL YEAR**

**ANDROSCOGGIN COUNTY**

| Municipality          | Population<br>1980<br>Census | 1980 TAX      |              |             | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|-----------------------|------------------------------|---------------|--------------|-------------|-------------------------------------|---------------|---|----------------|
|                       |                              | Valuation     | Town<br>Rate | Commitment  |                                     |               | Appropriated                            | Unappropriated |
| Auburn .....          | 23,128                       | \$358,018,600 | .01855       | \$6,641,268 | 97.6                                | \$ 9,607,378  | \$1,045,471                             | \$ 655,585     |
| Durham .....          | 2,074                        | 31,050,500    | .011         | 341,556     | 88.8                                |               | 116,612                                 | 46,477         |
| Greene .....          | 3,037                        | 21,321,778    | .027         | 575,688     | 86.3                                |               | 206,541                                 | 4,673*         |
| Leeds .....           | 1,463                        | 20,093,710    | .0175        | 351,640     | 94.9                                |               | 60,974                                  | 89,435         |
| Lewiston .....        | 40,481                       | 559,408,850   | .0195        | 10,908,511  | 96.8                                | 10,994,000    | 299,046                                 | 1,249,241      |
| Lisbon .....          | 8,769                        | 85,783,870    | .0242        | 2,075,970   | 102.9                               | 2,884,032     | 279,636                                 | 726,754        |
| Livermore .....       | 1,826                        | 28,224,885    | .01          | 282,249     | 99.1                                |               | 123,400                                 | 71,271         |
| Livermore Falls ..... | 3,572                        | 40,233,847    | .01755       | 705,841     | 95.9                                | 620,500       | 8,005                                   | 125,797        |
| Mechanic Falls .....  | 2,616                        | 21,614,770    | .024         | 518,754     | 79.8                                | 75,500        | 286,329                                 | 29,224         |
| Minot .....           | 1,631                        | 10,507,575    | .016         | 168,121     | 96.5                                |               | 87,066                                  | 72,984         |
| Poland .....          | 3,578                        | 61,244,775    | .0141        | 863,552     | 90.3                                | 77,350        | 225,656                                 | 144,494        |
| Sabattus .....        | 3,081                        | 19,607,060    | .0222        | 435,277     | 90.4                                | 58,577        | 74,382                                  | 45,044         |
| Turner .....          | 3,539                        | 61,523,541    | .0108        | 664,454     | 90.8                                |               | 43,621                                  | 158,562        |
| Wales .....           | 862                          | 11,629,840    | .0175        | 203,522     | 94.0                                |               | 11,660                                  | 53,361         |

**AROOSTOOK COUNTY**

|                       |       |            |       |           |       |         |         |         |
|-----------------------|-------|------------|-------|-----------|-------|---------|---------|---------|
| Allagash .....        | 448   | 5,105,137  | .022  | 112,313   | 69.4  |         | 56,873  | 38,586  |
| Amity .....           | 168   | 2,886,473  | .0102 | 29,442    | 96.3  |         | 800     | 28,487  |
| Ashland .....         | 1,865 | 21,373,180 | .018  | 384,717   | 104.9 | 68,600  | 124,538 | 93,845  |
| Bancroft .....        | 61    | 1,432,253  | .021  | 30,077    | 94.5  | (a)     | (a)     | (a)     |
| Benedicta .....       | 225   | 3,539,975  | .0215 | 76,109    | 63.2  | 45,953  | 14,913  | 18,606  |
| Blaine .....          | 922   | 7,227,310  | .024  | 173,455   | 99.7  | 23,811  | 29,248  | 15,041  |
| Bridgewater .....     | 742   | 8,355,113  | .018  | 150,392   | 82.8  | 29,817  | 40,110  | 38,479  |
| Caribou .....         | 9,916 | 64,048,160 | .042  | 2,690,023 | 97.4  | 948,086 | 680,319 | 417,254 |
| Cary Plantation ..... | 229   | 1,890,437  | .0151 | 28,546    | 92.8  |         | 2,231   | 13,383  |
| Castle Hill .....     | 509   | 5,347,064  | .013  | 69,512    | 98.0  |         | 1,824   | 95,970  |



# AROOSTOOK COUNTY - Continued

| Municipality              | Population<br>1980<br>Census | 1980 TAX     |              |            | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|---------------------------|------------------------------|--------------|--------------|------------|-------------------------------------|---------------|---|----------------|
|                           |                              | Valuation    | Town<br>Rate | Commitment |                                     |               | Appropriated                            | Unappropriated |
| Caswell Plantation .....  | 586                          | \$ 4,203,540 | .0142        | \$ 59,690  | 102.4                               | \$            | \$ 1,908                                | \$ 63,813      |
| Chapman .....             | 406                          | 4,742,650    | .0119        | 56,438     | 97.8                                |               | 2,397                                   | 41,992         |
| Crystal .....             | 349                          | 3,596,795    | .017         | 61,146     | 90.9                                |               | 8,345                                   | 20,005         |
| Cyr Plantation .....      | 147                          | 2,325,693    | .0133        | 30,932     | 108.9                               |               | 3,698                                   | 1,338*         |
| Dyer Brook .....          | 275                          | 4,004,936    | .0033        | 13,216     | 82.9                                | 75,000        | 7,530                                   | 335,873        |
| E Plantation .....        | 55                           | 917,694      | .02425       | 22,254     | 100.8                               |               | 1,823                                   | 9,931          |
| Eagle Lake .....          | 1,019                        | 10,176,880   | .015         | 152,653    | 90.5                                | 22,652        | 55,181                                  | 63,414         |
| Easton .....              | 1,305                        | 24,733,685   | .0231        | 571,349    | 105.7                               | 440,000       | 47,670                                  | 124,340        |
| Fort Fairfield .....      | 4,376                        | 50,998,270   | .025         | 1,274,957  | 110.6                               | 154,898       | 269,980                                 | 465,357        |
| Fort Kent .....           | 4,826                        | 21,175,950   | .0402        | 851,273    | 98.7                                | 482,987       | 85,035                                  | 55,213         |
| Frenchville .....         | 1,450                        | 11,569,199   | .02          | 231,384    | 95.1                                | 62,000        | 19,601*                                 | 20,345         |
| Garfield Plantation ..... | 107                          | 1,909,200    | .004         | 7,637      | 138.3                               | 30,000        | 10,674                                  | 140,796        |
| Glenwood Plantation ..... | 7                            | (a)          | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Grand Isle .....          | 719                          | 6,370,226    | .021         | 133,775    | 80.1                                | 5,000         | 17,087                                  | 40,063         |
| Hamlin .....              | 340                          | 2,626,899    | .016         | 42,030     | 98.3                                |               |   | 24,785         |
| Hammond .....             | 73                           | 1,379,900    | .019         | 26,218     | 93.7                                |               | 9,641                                   | 3,217          |
| Haynesville .....         | 169                          | 2,793,023    | .0148        | 41,337     | 89.1                                | 16,470        | 12,764                                  | 1,043          |
| Hersey .....              | 67                           | 1,316,057    | .016         | 21,057     | 104.1                               |               | 31,450                                  | 23,028         |
| Hodgdon .....             | 1,084                        | 12,892,238   | .0104        | 134,079    | 97.2                                |               | 5,287                                   | 112,537        |
| Houlton .....             | 6,766                        | 51,347,810   | .038         | 1,951,217  | 99.0                                | 455,000       | 224,636                                 | 628,403        |
| Island Falls .....        | 981                          | 7,765,700    | .0285        | 221,322    | 95.8                                | 70,000        | 49,752                                  | 240,732        |
| Limestone .....           | 8,719                        | 22,811,000   | .0192        | 437,971    | 102.4                               | 188,641       | 96,672                                  | 161,035        |
| Linneus .....             | 752                          | 9,076,949    | .0107        | 97,123     | 93.4                                |               | 3,841                                   | 68,470         |
| Littleton .....           | 1,009                        | 10,056,460   | .0145        | 145,819    | 100.8                               | (a)           | (a)                                     | (a)            |
| Ludlow .....              | 403                          | 3,824,200    | .013         | 49,715     | 73.1                                | (a)           | (a)                                     | (a)            |
| Macwahoc Plantation ..... | 126                          | 2,094,630    | .0115        | 24,088     | 100.5                               |               | 40,539                                  | 22,616         |
| Madawaska .....           | 5,282                        | 192,129,905  | .017         | 3,266,208  | 102.6                               | 2,383,842     | 281,568                                 | 184,181        |
| Mapleton .....            | 1,895                        | 15,509,476   | .0222        | 344,311    | 100.3                               | 36,500        | 20,113                                  | 159,122        |
| Mars Hill .....           | 1,892                        | 19,690,210   | .0225        | 443,032    | 77.1                                | 96,677        | 31,975                                  | 234,068        |
| Masardis .....            | 328                          | 6,455,052    | .0158        | 101,990    | 104.6                               |               | 4,128                                   | 48,392         |
| Merrill .....             | 285                          | 3,119,065    | .0199        | 62,069     | 82.2                                |               | 10,021                                  | 34,858         |
| Monticello .....          | 950                          | 8,816,200    | .0204        | 179,850    | 81.3                                | 4,800         | 7,117                                   | 102,426        |

# AROOSTOOK COUNTY - Continued

| Municipality                 | Population<br>1980<br>Census | 1980 TAX     |              |            | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|------------------------------|------------------------------|--------------|--------------|------------|-------------------------------------|---------------|---|----------------|
|                              |                              | Valuation    | Town<br>Rate | Commitment |                                     |               | Appropriated                            | Unappropriated |
| Moro Plantation .....        | 30                           | \$ 1,348,602 | .0163        | \$ 21,982  | 101.1                               | \$            | \$ 19,161                               | \$ 10,077      |
| Nashville Plantation .....   | 48                           | 16,869,784   | .003         | 50,609     | 100.0                               |               | 3,038                                   | 43,098         |
| New Canada .....             | 269                          | 3,441,140    | .012         | 41,294     | 95.8                                | (a)           | (a)                                     | (a)            |
| New Limerick .....           | 513                          | 6,419,287    | .0143        | 91,796     | 90.9                                | 30,000        | 14,810                                  | 85,700         |
| New Sweden .....             | 737                          | 6,631,705    | .018         | 119,371    | 98.4                                | 137,000       | 11,154                                  | 4,756*         |
| Oakfield .....               | 847                          | 6,781,700    | .021         | 142,416    | 88.2                                |               | 13,136                                  | 158,411        |
| Orient .....                 | 97                           | 3,238,095    | .027         | 87,429     | 86.4                                | 18,777        | 1,332                                   | 42,058         |
| Oxbow Plantation .....       | 84                           | 1,492,241    | .0166        | 24,771     | 100.9                               |               |   | 13,398         |
| Perham .....                 | 437                          | 5,024,175    | .014         | 70,339     | 99.4                                |               |   | 27,244         |
| Portage Lake .....           | 562                          | 10,214,667   | .0174        | 177,735    | 98.9                                | 28,363        | 78,838                                  | 77,023         |
| Presque Isle .....           | 11,172                       | 76,527,254   | .04375       | 3,348,067  | 98.4                                | 250,975       | 143,151                                 | 180,673        |
| Reed Plantation .....        | 274                          | 2,406,305    | .0276        | 66,414     | 97.8                                | (a)           | (a)                                     | (a)            |
| St. Agatha .....             | 1,035                        | 10,990,000   | .018         | 197,823    | 94.8                                |               | 18,499                                  | 22,966         |
| St. Francis .....            | 839                          | 7,860,113    | .0093        | 74,221     | 99.9                                |               | 37,864                                  | 34,299         |
| St. John Plantation .....    | 322                          | 4,025,014    | .01384       | 55,709     | 78.6                                |               | 38,861                                  | 10,644         |
| Sherman .....                | 1,021                        | 6,180,300    | .0261        | 161,306    | 88.9                                | 3,000         | 8,288                                   | 58,936         |
| Smyrna .....                 | 354                          | 4,263,174    | .022         | 93,790     | 81.0                                |               | 7,366                                   | 25,162         |
| Stockholm .....              | 319                          | 3,189,155    | .018         | 57,405     | 99.6                                |               | 98,513                                  | 25,850         |
| Van Buren .....              | 3,557                        | 33,253,670   | .0245        | 814,715    | 93.7                                | 368,105       | 36,850                                  | 63,333         |
| Wade .....                   | 285                          | 3,689,400    | .02          | 73,788     | 93.4                                |               | 7,449                                   | 11,743         |
| Wallagrass Plantation .....  | 653                          | 6,998,156    | .012         | 83,978     | 96.7                                |               | 13,218                                  | 18,628         |
| Washburn .....               | 2,028                        | 29,584,395   | .0167        | 494,059    | 97.0                                | 2,053,830     | 40,542                                  | 34,019         |
| Westfield .....              | 647                          | 6,604,662    | .0185        | 122,186    | 102.5                               |               | 11,714                                  | 76,943         |
| Westmanland .....            | 53                           | 2,249,743    | .0077        | 17,323     | 100.0                               |               | 7,799                                   | 2,580*         |
| Weston .....                 | 155                          | 3,634,230    | .025         | 90,856     | 94.8                                | (a)           | (a)                                     | (a)            |
| Winterville Plantation ..... | 235                          | 4,181,052    | .01          | 41,811     | 98.3                                |               | 3,114                                   | 60,114         |
| Woodland .....               | 1,369                        | 7,385,950    | .021         | 155,105    | 95.3                                | 78,655        | 17,706                                  | 35,205         |

# CUMBERLAND COUNTY

| Municipality        | Population<br>1980<br>Census | 1980 TAX     |              |            | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|---------------------|------------------------------|--------------|--------------|------------|-------------------------------------|---------------|---|----------------|
|                     |                              | Valuation    | Town<br>Rate | Commitment |                                     |               | Appropriated                            | Unappropriated |
| Baldwin.....        | 1,140                        | \$ 8,182,240 | .0235        | \$ 192,283 | 96.3                                | \$            | \$ 2,567                                | \$ 135,032     |
| Bridgton.....       | 3,528                        | 65,020,420   | .023         | 1,495,470  | 95.1                                | 80,000        | 71,116                                  | 82,645         |
| Brunswick.....      | 17,366                       | 205,280,300  | .0274        | 5,624,680  | 99.3                                | 3,033,000     | 760,077                                 | 979,655        |
| Cape Elizabeth..... | 7,838                        | 191,145,674  | .0178        | 3,402,394  | 99.8                                | 4,423,204     | 266,168                                 | 367,740        |
| Casco.....          | 2,243                        | 51,102,993   | .01225       | 626,006    | 96.6                                | 79,486        | 12,003                                  | 57,059         |
| Cumberland.....     | 5,284                        | (a)          | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Falmouth.....       | 6,853                        | 124,630,700  | .02886       | 3,596,842  | (a)                                 | 2,625,000     | 26,903                                  | 435,152        |
| Freeport.....       | 5,863                        | 88,705,285   | .0199        | 1,765,235  | 97.7                                | 761,000       | 23,666                                  | 186,850        |
| Gorham.....         | 10,101                       | (a)          | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Gray.....           | 4,344                        | 73,977,100   | .0186        | 1,376,346  | 94.0                                | 176,800       | 125,149                                 | 152,447        |
| Harpeswell.....     | 3,796                        | 94,105,018   | .014         | 1,317,470  | 98.4                                | 350,000       |   | 286,426        |
| Harrison.....       | 1,667                        | 42,175,936   | .01525       | 643,179    | (a)                                 | 13,086        | 37,844                                  | 93,278         |
| Naples.....         | 1,833                        | 61,238,263   | .0132        | 808,345    | 94.4                                | 47,144        | 36,835                                  | 158,311        |
| New Gloucester..... | 3,180                        | 32,754,000   | .017         | 556,818    | 91.2                                | 23,800        | 5,244                                   | 43,132         |
| North Yarmouth..... | 1,919                        | 26,103,332   | .014         | 365,638    | 98.3                                |               | 194*                                    | 79,193         |
| Portland.....       | 61,572                       | 829,994,110  | .0369        | 30,626,783 | 89.0                                | 33,991,627    | 1,120,061                               | 152,100        |
| Pownal.....         | 1,189                        | 22,124,570   | .0137        | 303,107    | 98.9                                | 11,000        | 15,414                                  | 93,211         |
| Raymond.....        | 2,251                        | 53,575,459   | .023         | 1,232,236  | 96.4                                | 119,662       | 249,015                                 | 51,582         |
| Scarborough.....    | 11,347                       | 247,742,500  | .0168        | 4,162,074  | 99.7                                | 3,673,000     | 603,847                                 | 539,011        |
| Sebago.....         | 974                          | 30,131,392   | .016         | 482,102    | 96.3                                |               | 414                                     | 84,574         |
| South Portland..... | 22,712                       | (a)          | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Standish.....       | 5,946                        | 74,267,055   | .0205        | 1,522,475  | 95.7                                | 30,000        | 1,910                                   | 368,356        |
| Westbrook.....      | 14,976                       | 283,622,181  | .0243        | 6,892,019  | 98.1                                | 8,961,410     | 619,183                                 | 660,581        |
| Windham.....        | 11,282                       | 199,948,200  | .0135        | 2,699,300  | (a)                                 | 3,570,000     | 535,610                                 | 480,425        |
| Yarmouth.....       | 6,585                        | 158,639,149  | .03          | 4,759,174  | 99.3                                | 877,000       | 188,499                                 | 580,076        |

# FRANKLIN COUNTY

|                          |     |            |       |         |       |         |        |         |
|--------------------------|-----|------------|-------|---------|-------|---------|--------|---------|
| Avon.....                | 475 | 5,884,690  | .0127 | 74,736  | 94.0  | 1,775   | 14,274 | 81,697  |
| Carthage.....            | 438 | 3,339,022  | .0245 | 80,971  | 94.6  |         | 1,031* | 14,676  |
| Carrabassett Valley..... | 107 | 40,295,491 | .005  | 201,477 | 102.0 | 160,655 | 48,508 | 156,642 |

# FRANKLIN COUNTY - Continued

| Municipality                | Population<br>1980<br>Census | 1980 TAX      |              |            | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|-----------------------------|------------------------------|---------------|--------------|------------|-------------------------------------|---------------|---|----------------|
|                             |                              | Valuation     | Town<br>Rate | Commitment |                                     |               | Appropriated                            | Unappropriated |
| Chesterville .....          | 869                          | \$ 11,631,112 | .0158        | \$ 182,349 | 90.4                                | \$            | \$ 12,684                               | \$ 70,762      |
| Coplin Plantation.....      | 111                          | (a)           | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Dallas Plantation.....      | 146                          | 5,262,830     | .014         | 73,680     | 94.2                                |               | 26,133                                  | 9,769          |
| Eustis .....                | 582                          | 10,838,830    | .015         | 162,582    | 89.3                                |               | 45,755                                  | 30,683         |
| Farmington .....            | 6,730                        | 76,877,920    | .0205        | 1,575,997  | 97.6                                | 16,000        | 34,378                                  | 234,934        |
| Industry.....               | 563                          | 10,568,490    | .0122        | 128,936    | 90.5                                |               | 45,349                                  | 12,113         |
| Jay .....                   | 5,080                        | 375,508,964   | .0089        | 3,342,031  | 99.0                                | 1,633,594     | 172,178                                 | 206,647        |
| Kingfield.....              | 1,083                        | 14,504,130    | .01435       | 208,134    | 95.7                                |               | 15,065                                  | 93,151         |
| Madrid.....                 | 178                          | 2,241,740     | .016         | 35,868     | 98.0                                |               | 37,549                                  | 11,362         |
| New Sharon.....             | 969                          | 14,201,900    | .0137        | 194,566    | 89.5                                |               | 82,260                                  | 47,034         |
| New Vineyard .....          | 607                          | 9,454,093     | .0145        | 137,084    | 89.7                                |               | 11,916                                  | 74,356         |
| Phillips .....              | 1,092                        | 10,117,230    | .023         | 232,696    | 90.2                                |               | 74,916                                  | 25,191         |
| Rangeley Plantation .....   | 69                           | 10,546,581    | .0066        | 69,607     | 104.8                               |               | 47,097                                  | 47,129         |
| Rangeley .....              | 1,023                        | 27,213,310    | .0235        | 639,513    | 100.1                               | 1,981,348     | 146,109                                 | 29,515         |
| Sandy River Plantation..... | 50                           | 4,602,500     | .0068        | 31,297     | 99.9                                |               | 32,716                                  | 10,292         |
| Strong .....                | 1,506                        | 19,406,293    | .01095       | 231,902    | 94.2                                |               | 113,363                                 | 40,575         |
| Temple .....                | 518                          | 5,642,845     | .018         | 101,661    | 91.5                                | 4,466         | 43,350                                  | 768            |
| Weld.....                   | 435                          | 11,769,930    | .0152        | 178,903    | 94.9                                |               | 41,369                                  | 16,177         |
| Wilton .....                | 4,382                        | 54,077,402    | .0185        | 1,000,431  | 95.6                                | 1,872,400     | 6,144                                   | 92,600         |

# HANCOCK COUNTY

|                  |       |             |       |           |       |           |         |         |
|------------------|-------|-------------|-------|-----------|-------|-----------|---------|---------|
| Amherst .....    | 203   | 3,024,875   | .019  | 57,473    | 100.0 |           |         | 23,578  |
| Aurora .....     | 110   | 1,563,071   | .0305 | 47,674    | 97.9  |           | 7,659   | 31,003  |
| Bar Harbor ..... | 4,124 | 67,900,300  | .0334 | 2,267,870 | 97.2  | 1,043,715 | 430,000 | 43,638  |
| Blue Hill .....  | 1,644 | 45,538,050  | .016  | 728,609   | 96.5  | 305,180   | 77,785  | 206,514 |
| Brooklin .....   | 619   | 12,306,155  | .023  | 283,042   | 97.8  |           | 79,448  | 33,412  |
| Brooksville..... | 753   | 20,106,550  | .0154 | 309,641   | 97.7  | 17,142    | 121,432 | 22,712  |
| Bucksport.....   | 4,345 | 175,626,610 | .0145 | 2,546,972 | 98.2  | 361,000   | 254,982 | 192,391 |
| Castine .....    | 1,304 | 33,256,061  | .012  | 399,073   | 101.0 | 469,500   | 65,491  | 85,199  |

# **HANCOCK COUNTY - Continued**

| Municipality                | Population<br>1980<br>Census | 1980 TAX      |              |            | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|-----------------------------|------------------------------|---------------|--------------|------------|-------------------------------------|---------------|---|----------------|
|                             |                              | Valuation     | Town<br>Rate | Commitment |                                     |               | Appropriated                            | Unappropriated |
| Cranberry Isles .....       | 198                          | \$ 19,373,840 | .0055        | \$ 106,556 | 100.4                               | \$            | \$ 43,280                               | \$ 14,620      |
| Dedham .....                | 841                          | 28,347,397    | .0118        | 33,1663    | (a)                                 | (a)           | (a)                                     | (a)            |
| Deer Isle .....             | 1,492                        | 59,128,656    | .0092        | 545,517    | 98.5                                |               | 33,171                                  | 162,794        |
| Eastbrook .....             | 262                          | 6,137,454     | .0153        | 93,903     | 96.6                                | (a)           | (a)                                     | (a)            |
| Ellsworth .....             | 5,179                        | 107,795,755   | .0174        | 1,875,646  | 89.9                                | 2,459,070     | 10,513                                  | 496,947        |
| Franklin .....              | 979                          | (a)           | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Frenchboro .....            | 43                           | (a)           | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Gouldsboro .....            | 1,574                        | 30,760,008    | .017         | 522,920    | 98.1                                | 35,819        | 84,245                                  | 84,559         |
| Great Pond Plantation ..... | 45                           | 833,610       | .025         | 20,840     | 100.0                               |               | 3,999                                   | 7,263          |
| Hancock .....               | 1,409                        | 27,146,220    | .0088        | 238,887    | 99.5                                | 10,000        | 13,182                                  | 120,580        |
| Lamoine .....               | 953                          | 15,163,504    | .015         | 227,453    | 95.1                                | 210,000       | 78,072                                  | 60,253         |
| Mariaville .....            | 168                          | 3,492,247     | .018         | 62,860     | 99.5                                |               | 24,474                                  | 16,613         |
| Mount Desert .....          | 2,063                        | 110,326,860   | .016         | 1,765,230  | 99.3                                | 1,127,000     | 363,610                                 | 215,598        |
| Orland .....                | 1,645                        | 21,572,900    | .0157        | 338,695    | (a)                                 | 143,200       | 145,204                                 | 157,026        |
| Osborn .....                | 47                           | 805,763       | .029         | 23,367     | 100.2                               |               | 5,590                                   | 806            |
| Otis .....                  | 307                          | 9,304,010     | .0126        | 117,231    | 97.4                                |               | 31,766                                  | 50,820         |
| Penobscot .....             | 1,104                        | 14,638,400    | .0145        | 212,257    | 92.3                                |               | 121,004                                 | 72,349         |
| Sedgwick .....              | 795                          | 18,126,658    | .012         | 217,520    | 96.9                                | 4,660         | 97,605                                  | 55,238         |
| Sorrento .....              | 276                          | 9,454,500     | .0095        | 89,818     | 75.6                                |               | 17,311                                  | 48,763         |
| Southwest Harbor .....      | 1,855                        | 56,232,055    | .0173        | 972,815    | 110.2                               | 897,500       | 88,815                                  | 64,147         |
| Stonington .....            | 1,273                        | 19,527,970    | .025         | 488,199    | 93.9                                |               | 83,275                                  | 49,317         |
| Sullivan .....              | 967                          | 10,312,577    | .023         | 237,189    | 84.3                                | 25,000        | 8,504                                   | 45,965         |
| Surry .....                 | 894                          | 19,736,961    | .01535       | 302,962    | 97.4                                | 90,000        | 657                                     | 87,444         |
| Swan's Island .....         | 337                          | 13,133,401    | .0108        | 141,841    | 97.0                                | (a)           | (a)                                     | (a)            |
| Tremont .....               | 1,222                        | 26,354,280    | .018         | 474,377    | 93.8                                | 64,109        | 58,411                                  | 58,278         |
| Trenton .....               | 718                          | 21,360,800    | .011         | 234,969    | 91.7                                | 158,188       | 16,809                                  | 61,230         |
| Verona .....                | 559                          | 5,360,013     | .01419       | 76,059     | 95.0                                | 6,000         | 4,376                                   | 41,447         |
| Waltham .....               | 186                          | 2,480,679     | .02          | 49,614     | 91.8                                | (a)           | (a)                                     | (a)            |
| Winter Harbor .....         | 1,120                        | 9,305,023     | .0248        | 230,765    | 96.8                                | 170,612       | 10,720                                  | 62,455         |



# KENNEBEC COUNTY

| Municipality        | Population<br>1980<br>Census | 1980 TAX      |              |            | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|---------------------|------------------------------|---------------|--------------|------------|-------------------------------------|---------------|---|----------------|
|                     |                              | Valuation     | Town<br>Rate | Commitment |                                     |               | Appropriated                            | Unappropriated |
|                     |                              |               |              |            |                                     |               |   |                |
| Albion .....        | 1,551                        | \$ 20,234,000 | .0108        | \$ 218,527 | 95.7                                | \$ (a)        | \$ (a)                                  | \$ (a)         |
| Augusta .....       | 21,819                       | 338,539,410   | .01875       | 6,347,639  | 95.7                                | 6,559,940     | 76,540                                  | 670,145        |
| Belgrade .....      | 2,043                        | 48,501,251    | .0127        | 615,968    | 95.8                                |               | 22,522                                  | 148,884        |
| Benton .....        | 2,188                        | 25,782,780    | .012         | 309,393    | 84.2                                |               | 9,988                                   | 91,239         |
| Chelsea .....       | 2,522                        | (a)           | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| China .....         | 2,918                        | 50,675,310    | .01145       | 580,232    | 93.1                                | 68,428        | 158,486                                 | 98,817         |
| Clinton .....       | 2,696                        | (a)           | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Farmingdale .....   | 2,535                        | 31,125,137    | .014         | 435,752    | 95.7                                | 1,523,947     | 4,996                                   | 107,388        |
| Fayette .....       | 812                          | 16,385,570    | .0148        | 242,506    | 93.1                                | 15,000        | 18,241                                  | 15,163         |
| Gardiner .....      | 6,485                        | 70,713,240    | .0227        | 1,605,192  | 96.3                                | 2,015,308     | 23,205                                  | 182,241        |
| Hallowell .....     | 2,502                        | 38,750,424    | .0154        | 596,757    | 97.6                                |               | 18,118                                  | 142,527        |
| Litchfield .....    | 1,954                        | (a)           | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Manchester .....    | 1,949                        | 21,957,980    | .027         | 592,865    | 94.3                                | 60,883        | 66,892                                  | 86,279         |
| Monmouth .....      | 2,888                        | 42,766,380    | .0188        | 804,008    | 105.0                               | 323,775       | 29,685                                  | 149,624        |
| Mount Vernon .....  | 1,021                        | 21,899,870    | .014         | 306,399    | 94.9                                |               | 56,576                                  | 56,347         |
| Oakland .....       | 5,162                        | 71,121,320    | .0145        | 1,031,266  | 94.1                                | 208,000       |   | 182,013        |
| Pittston .....      | 2,267                        | 23,053,159    | .0145        | 334,271    | 92.0                                |               | 30,407                                  | 111,000        |
| Randolph .....      | 1,834                        | 15,274,085    | .0145        | 221,474    | 93.4                                |               |   | 60,461         |
| Readfield .....     | 1,943                        | 32,992,800    | .0195        | 643,364    | 100.7                               | 365,400       | 30,643                                  | 178,086        |
| Rome .....          | 627                          | (a)           | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Sidney .....        | 2,052                        | 24,812,481    | .015         | 372,188    | 98.9                                |               |   | 73,859         |
| Vassalboro .....    | 3,410                        | 44,284,928    | .0152        | 673,131    | 89.0                                | 129,195       | 112,715                                 | 29,662         |
| Vienna .....        | 454                          | (a)           | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Waterville .....    | 17,779                       | 267,785,480   | .021         | 5,623,495  | 93.9                                | 1,709,500     | 76,305                                  | 751,295        |
| Wayne .....         | 680                          | 27,202,016    | .0145        | 394,429    | 96.8                                | 135,400       | 22,078                                  | 46,910         |
| West Gardiner ..... | 2,113                        | 23,010,492    | .0134        | 308,341    | 93.1                                | 77,000        | 15,844                                  | 40,665         |
| Windsor .....       | 1,702                        | 22,739,969    | .0096        | 218,304    | 95.5                                | 13,695        | 109,884                                 | 67,371         |
| Winslow .....       | 8,057                        | 132,011,290   | .0181        | 2,389,404  | 101.9                               | 1,987,976     | 278,184                                 | 665,506        |
| Winthrop .....      | 5,889                        | 39,662,940    | .041         | 1,626,181  | 96.9                                | 2,126,000     | 192,763                                 | 219,570        |



## KNOX COUNTY

| Municipality                 | Population<br>1980<br>Census | 1980 TAX     |              |            | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|------------------------------|------------------------------|--------------|--------------|------------|-------------------------------------|---------------|---|----------------|
|                              |                              | Valuation    | Town<br>Rate | Commitment |                                     |               | Appropriated                            | Unappropriated |
| Appleton .....               | 818                          | \$ 7,953,946 | .019         | \$ 151,125 | 92.7                                | \$            | \$ 3,061                                | \$ 81,148      |
| Camden .....                 | 4,584                        | 90,697,550   | .0206        | 1,868,370  | 95.8                                | 67,000        | 198,683                                 | 398,834        |
| Cushing .....                | 795                          | 21,764,270   | .0139        | 302,523    | 97.8                                | 12,916        | 16,183                                  | 94,710         |
| Friendship .....             | 1,000                        | 25,073,019   | .0125        | 313,388    | 94.7                                |               | 49,717                                  | 33,775         |
| Hope .....                   | 730                          | 14,559,050   | .0135        | 196,547    | 95.1                                |               | 38,674                                  | 22,617         |
| Isle au Haut .....           | 57                           | 3,711,844    | .018         | 66,813     | 102.2                               |               | 61,604                                  | 8,090          |
| Matinicus Isle Plantation .. | 66                           | 3,155,374    | .0135        | 42,598     | 84.2                                | 7,500         | 17,055                                  | 274            |
| North Haven .....            | 373                          | 27,931,676   | .01405       | 392,441    | 96.1                                |               | 75,809                                  | 51,301         |
| Owl's Head .....             | 1,633                        | 33,967,000   | .0145        | 492,522    | 96.1                                |               | 25,535                                  | 64,686         |
| Rockland .....               | 7,919                        | 140,354,100  | .023         | 3,228,144  | 84.9                                | 2,897,005     | 960,224                                 | 391,507        |
| Rockport .....               | 2,749                        | 74,601,300   | .017         | 1,268,222  | 93.2                                | 21,374        | 61,231                                  | 247,898        |
| St. George .....             | 1,948                        | 57,811,970   | .01185       | 685,072    | 94.4                                | 20,206        | 5,578                                   | 105,786        |
| South Thomaston .....        | 1,064                        | 18,773,406   | .0185        | 347,308    | 97.4                                | 37,965        | 51,367                                  | 18,589         |
| Thomaston .....              | 2,900                        | 56,836,460   | .019         | 1,079,893  | 96.7                                | 270,000       | 130,039                                 | 213,424        |
| Union .....                  | 1,569                        | 19,010,410   | .0175        | 332,684    | 96.1                                | 24,287        | 17,501                                  | 67,132         |
| Vinalhaven .....             | 1,211                        | 32,468,900   | .02          | 649,378    | 94.6                                | 166,500       | 45,684                                  | 22,334         |
| Warren .....                 | 2,566                        | 26,605,350   | .0182        | 484,217    | 94.1                                |               | 27,323                                  | 228,589        |
| Washington .....             | 954                          | 16,368,200   | .0135        | 220,971    | 93.3                                |               | 45,910                                  | 49,907         |

## LINCOLN COUNTY

|                       |       |            |        |           |       |         |         |         |
|-----------------------|-------|------------|--------|-----------|-------|---------|---------|---------|
| Alna .....            | 425   | 7,690,684  | .01675 | 128,819   | 96.4  |         | 27,398  | 2,118   |
| Boothbay .....        | 2,308 | 82,057,676 | .0137  | 1,124,190 | 99.0  | 100,000 | 65,192  | 118,390 |
| Boothbay Harbor ..... | 2,207 | 95,932,490 | .01365 | 1,309,479 | 96.9  | 72,000  | 127,228 | 60,786  |
| Bremen .....          | 598   | 18,579,260 | .014   | 260,117   | 101.2 |         | 52,392  | 32,957  |
| Bristol .....         | 2,095 | 69,051,800 | .0121  | 835,527   | 97.4  | 111,600 | 202,798 | 100,541 |
| Damariscotta .....    | 1,493 | 39,129,315 | .0157  | 614,330   | 98.3  | 2,839   | 28,067  | 66,526  |
| Dresden .....         | 998   | 11,286,325 | .0204  | 230,241   | 89.9  |         | 32,725  | 64,028  |
| Edgecomb .....        | 841   | 24,127,293 | .0093  | 224,384   | 95.4  |         | 34,562  | 6,653   |

# **LINCOLN COUNTY - Continued**

| Municipality              | Population<br>1980<br>Census | 1980 TAX    |              |            | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|---------------------------|------------------------------|-------------|--------------|------------|-------------------------------------|---------------|---|----------------|
|                           |                              | Valuation   | Town<br>Rate | Commitment |                                     |               | Appropriated                            | Unappropriated |
| Jefferson .....           | 1,616                        | \$ (a)      | (a)          | \$ (a)     | (a)                                 | \$ (a)        | \$ (a)                                  | \$ (a)         |
| Monhegan Plantation ..... | 109                          | 3,179,350   | .021         | 66,766     | 98.1                                |               | 26,955                                  | 10,474         |
| Newcastle .....           | 1,227                        | 27,848,742  | .0172        | 479,020    | 98.2                                | 6,490         | 53,089                                  | 94,187         |
| Nobleboro .....           | 1,154                        | 16,631,762  | .0182        | 302,698    | 95.3                                | 720           | 86,801                                  | 64,779         |
| Somerville .....          | 377                          | 4,360,144   | .01          | 43,601     | (a)                                 | (a)           | (a)                                     | (a)            |
| South Bristol .....       | 800                          | 20,587,152  | .017         | 349,982    | 98.1                                |               | 60,451                                  | 56,444         |
| Southport .....           | 598                          | 46,322,665  | .0073        | 338,156    | 98.7                                |               | 156,857                                 | 46,769         |
| Waldoboro .....           | 3,985                        | 28,167,550  | .034         | 957,697    | 95.3                                |               | 8,416                                   | 251,426        |
| Westport .....            | 420                          | 16,956,290  | .008         | 135,650    | 94.7                                | 4,622         | 8,858                                   | 26,726         |
| Whitefield .....          | 1,606                        | 18,878,147  | .0158        | 297,769    | 100.6                               | 17,480        | 178,898                                 | 46,178         |
| Wiscasset .....           | 2,832                        | 198,727,610 | .022         | 4,372,007  | 99.9                                | 190,000       | 745,354                                 | 79,559         |

# **OXFORD COUNTY**

|                  |       |            |        |         |      |           |        |         |
|------------------|-------|------------|--------|---------|------|-----------|--------|---------|
| Andover .....    | 850   | 17,526,049 | .0145  | 254,128 | 98.5 |           | 58,840 | 52,118  |
| Bethel .....     | 2,340 | 31,658,800 | .021   | 664,835 | 95.4 | 218,750   | 93,780 | 130,397 |
| Brownfield ..... | 767   | 14,206,755 | .018   | 253,850 | 89.9 | 24,000    | 3,407  | 45,041  |
| Buckfield .....  | 1,333 | 11,490,709 | .0145  | 166,615 | 94.1 |           | 38,870 | 7,978   |
| Byron .....      | 114   | 2,220,445  | .020   | 44,409  | 86.3 |           | 3,308  | 17,364  |
| Canton .....     | 831   | 10,651,343 | .013   | 138,467 | 92.1 |           | 27,479 | 19,314  |
| Denmark .....    | 672   | 28,754,825 | .012   | 345,058 | 96.4 | 38,200    | 31,739 | 75,672  |
| Dixfield .....   | 2,389 | 28,382,630 | .0147  | 417,225 | 89.3 | 1,814,400 | 71,620 | 24,440  |
| Fryeburg .....   | 2,715 | (a)        | (a)    | (a)     | (a)  | (a)       | (a)    | (a)     |
| Gilead .....     | 191   | 4,839,224  | .016   | 77,428  | 98.5 | (a)       | (a)    | (a)     |
| Greenwood .....  | 653   | 16,052,170 | .0182  | 316,889 | 92.1 | (a)       | (a)    | (a)     |
| Hanover .....    | 256   | 3,588,210  | .0134  | 48,082  | 99.5 |           | 31,576 | 2,487   |
| Hartford .....   | 480   | 9,873,530  | .01225 | 120,951 | 99.1 |           | 9,940  | 9,333   |
| Hebron .....     | 665   | 8,229,900  | .012   | 98,759  | 91.2 |           | 2,038  | 31,128  |

# OXFORD COUNTY - Continued

| Municipality               | Population<br>1980<br>Census | 1980 TAX      |              |            | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|----------------------------|------------------------------|---------------|--------------|------------|-------------------------------------|---------------|---|----------------|
|                            |                              | Valuation     | Town<br>Rate | Commitment |                                     |               | Appropriated                            | Unappropriated |
| Hiram.....                 | 1,067                        | \$ 17,858,194 | .0143        | \$ 255,372 | 88.4                                | \$ 4,167      | \$ 40,193                               | \$ 23,112      |
| Lincoln Plantation.....    | 50                           | 5,095,788     | .0065        | 33,123     | 99.8                                | 16,100        | 49,469                                  | 37,783         |
| Lovell.....                | 767                          | 28,758,332    | .0158        | 454,382    | 97.8                                | 100,000       | 130,056                                 | 80,508         |
| Magalloway Plantation .... | 79                           | 2,100,984     | .0217        | 45,591     | 99.6                                |               | 37,553                                  | 19,361         |
| Mexico.....                | 3,698                        | 31,715,400    | .022         | 697,739    | 95.5                                | 59,580        | 8,177                                   | 158,364        |
| Newry .....                | 235                          | 7,914,650     | .013         | 102,890    | 105.5                               | (a)           | (a)                                     | (a)            |
| Norway .....               | 4,042                        | 54,600,240    | .01825       | 996,459    | 94.7                                | 303,000       | 59,292                                  | 176,689        |
| Otisfield .....            | 897                          | 26,790,328    | .01529       | 409,306    | 97.2                                | 13,764        | 38,521                                  | 38,521         |
| Oxford.....                | 3,143                        | 44,145,210    | .01455       | 642,313    | 91.8                                | 108,063       | 18,942                                  | 23,508         |
| Paris.....                 | 4,168                        | 76,215,969    | .0115        | 876,488    | 96.1                                | 106,755       | 62,974                                  | 145,969        |
| Peru .....                 | 1,564                        | 19,102,930    | .016         | 305,647    | 96.7                                |               | 140,615                                 | 57,394         |
| Porter.....                | 1,222                        | 13,719,750    | .0153        | 209,912    | 92.3                                |               | 263*                                    | 106,292        |
| Roxbury .....              | 373                          | 5,600,700     | .023         | 128,816    | 88.3                                |               | 29,536                                  | 54,078         |
| Rumford .....              | 8,240                        | (a)           | (a)          | 2,076,625  | 102.1                               | 1,566,500     | 275,175                                 | 27,283         |
| Stoneham.....              | 204                          | 5,834,342     | .0165        | 96,267     | 69.3                                | 46,279        | 37,723                                  | 84,890         |
| Stow.....                  | 186                          | 5,572,400     | .0124        | 69,098     | (a)                                 |               | 55,076                                  | 24,214         |
| Sumner .....               | 613                          | 7,594,607     | .01876       | 142,475    | 97.0                                |               | 15,735                                  | 38,383         |
| Sweden.....                | 163                          | 6,022,337     | .01575       | 94,852     | 96.2                                |               | 4,806                                   | 12,093         |
| Upton.....                 | 65                           | 2,386,101     | .01845       | 44,024     | 101.9                               |               | 14,848                                  | 19,036         |
| Waterford.....             | 951                          | 21,051,100    | .016         | 336,818    | 97.3                                |               | 27,573                                  | 90,965         |
| West Paris .....           | 1,390                        | 9,871,554     | .0217        | 214,213    | 91.7                                | 41,101        | 33,228                                  | 58,037         |
| Woodstock.....             | 1,087                        | 13,459,486    | .0265        | 356,676    | 93.4                                |               | 6,916                                   | 49,214         |

## PENOBSCOT COUNTY

|                |        |             |       |            |      |            |           |           |
|----------------|--------|-------------|-------|------------|------|------------|-----------|-----------|
| Alton .....    | 468    | 3,337,900   | .0174 | 58,079     | 87.5 | 95,000     | 16,892    | 41,363    |
| Bangor .....   | 31,643 | 452,386,680 | .027  | 12,214,440 | 98.5 | 13,860,000 | 1,442,152 | 2,055,415 |
| Bradford ..... | 888    | 11,859,900  | .0114 | 135,203    | 91.2 |            | 27,058    | 69,292    |
| Bradley .....  | 1,149  | (a)         | (a)   | (a)        | (a)  | (a)        | (a)       | (a)       |

**PENOBSCOT COUNTY - Continued**

| Municipality                | Population<br>1980<br>Census | 1980 TAX      |              |              | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|-----------------------------|------------------------------|---------------|--------------|--------------|-------------------------------------|---------------|---|----------------|
|                             |                              | Valuation     | Town<br>Rate | Commitment   |                                     |               | Appropriated                            | Unappropriated |
| Brewer.....                 | 9,017                        | \$115,945,660 | .02810       | \$ 3,258,055 | 99.8                                | \$ 2,468,000  | \$ 260,973                              | \$ 677,611     |
| Burlington .....            | 322                          | 5,572,205     | .0166        | 92,499       | 87.1                                |               | 22,625                                  | 8,985          |
| Carmel.....                 | 1,695                        | 10,333,020    | .0215        | 222,160      | 86.2                                |               | 88,366                                  | 70,787         |
| Carroll Plantation .....    | 175                          | 2,003,691     | .023         | 46,095       | 109.6                               |               | 21,255                                  | 9,229          |
| Charleston.....             | 1,037                        | 9,122,448     | .0125        | 114,031      | 89.9                                |               | 38,386                                  | 31,305         |
| Chester.....                | 434                          | 3,768,507     | .021         | 79,139       | 87.0                                |               | 21,444                                  | 46,218         |
| Clifton.....                | 462                          | 9,858,889     | .0094        | 92,674       | 97.0                                |               | 1,348                                   | 30,751         |
| Corinna.....                | 1,887                        | 19,908,533    | .017         | 338,445      | 93.4                                |               | 116,961                                 | 66,371         |
| Corinth.....                | 1,711                        | 18,163,750    | .0141        | 256,109      | 86.5                                | 17,925        | 29,681                                  | 129,532        |
| Dexter.....                 | 4,286                        | 61,534,360    | .0158        | 972,243      | 94.4                                | 56,000        | 12,786                                  | 76,020         |
| Dixmont.....                | 812                          | 6,652,900     | .019         | 126,405      | 94.2                                |               | 3,294                                   | 27,201         |
| Drew Plantation.....        | 57                           | (a)           | (a)          | (a)          | (a)                                 | (a)           | (a)                                     | (a)            |
| East Millinocket.....       | 2,372                        | 84,843,188    | .0236        | 2,002,299    | 99.1                                |               | 168,675                                 | 160,082        |
| Eddington.....              | 1,769                        | 25,495,438    | .0116        | 295,747      | 82.3                                |               | 50,361                                  | 94,479         |
| Edinburg.....               | 126                          | 2,461,785     | .0101        | 24,864       | 92.8                                |               | 52                                      | 4,195          |
| Enfield.....                | 1,397                        | 21,767,375    | .012         | 261,209      | 89.1                                | 5,250         | 13,111                                  | 50,394         |
| Etna.....                   | 758                          | 8,889,151     | .0106        | 95,225       | 86.6                                |               | 15,745                                  | 34,831         |
| Exeter.....                 | 823                          | 7,897,500     | .0152        | 120,042      | 97.7                                |               | 8,233                                   | 29,136         |
| Garland.....                | 718                          | 6,944,820     | .0167        | 115,978      | 90.5                                | 19,027        | 9,725                                   | 29,964         |
| Glenburn.....               | 2,319                        | 34,374,720    | .0115        | 395,339      | 86.7                                | 1,391,970     | 252,697                                 | 108,900        |
| Grand Falls Plantation..... | 1                            | 1,535,906     | .0112        | 17,202       | 98.3                                |               | 4,492                                   | 17,170         |
| Greenbush.....              | 1,064                        | 9,696,070     | .014         | 135,745      | 82.3                                | (a)           | (a)                                     | (a)            |
| Greenfield.....             | 194                          | 3,455,300     | .013         | 44,919       | 90.0                                |               | 40,750                                  | 30,013         |
| Hampden.....                | 5,250                        | (a)           | (a)          | (a)          | (a)                                 | (a)           | (a)                                     | (a)            |
| Hermion.....                | 3,170                        | 57,333,790    | .0111        | 636,405      | 90.3                                | 205,000       | 35,993                                  | 364,976        |
| Holden.....                 | 2,554                        | 20,247,205    | .03365       | 681,318      | (a)                                 | 188,368       | 1,168                                   | 159,016        |
| Howland.....                | 1,602                        | 20,425,045    | .011         | 224,676      | 94.2                                |               | 11,195                                  | 75,674         |
| Hudson.....                 | 797                          | 9,548,650     | .0149        | 142,275      | 90.0                                |               | 11,656                                  | 114,985        |
| Kenduskeag.....             | 1,210                        | 8,656,840     | .01225       | 106,046      | 93.5                                |               | 34,928                                  | 54,059         |
| Lagrange.....               | 509                          | 4,769,670     | .0105        | 50,082       | 95.3                                |               | 4,283                                   | 48,082         |
| Lakeville Plantation.....   | 32                           | 3,441,678     | .00495       | 17,036       | 99.1                                |               | 16,141                                  | 21,489         |
| Lee.....                    | 688                          | 9,039,324     | .0145        | 131,070      | 89.7                                |               | 38,879                                  | 4,988          |

# PENOBSCOT COUNTY - Continued

| Municipality               | Population<br>1980<br>Census | 1980 TAX      |              |            | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|----------------------------|------------------------------|---------------|--------------|------------|-------------------------------------|---------------|---|----------------|
|                            |                              | Valuation     | Town<br>Rate | Commitment |                                     |               | Appropriated                            | Unappropriated |
| Levant .....               | 1,117                        | \$ 15,016,390 | .014         | \$ 210,229 | 91.5                                | \$ 31,500     | \$ 5,711                                | \$ 89,393      |
| Lincoln .....              | 5,066                        | (a)           | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Lowell .....               | 194                          | 3,265,200     | .0094        | 30,693     | 96.9                                |               | 1,216                                   | 22,265         |
| Mattawamkeag .....         | 1,000                        | 11,390,530    | .024         | 273,373    | 94.1                                | 150,133       | 21,389                                  | 48,891         |
| Maxfield .....             | 64                           | 1,048,850     | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Medway .....               | 1,871                        | 18,883,836    | .02075       | 391,840    | 87.5                                | 695,000       | 104,188                                 | 92,502         |
| Milford .....              | 2,160                        | 44,073,510    | .01          | 440,735    | 95.9                                | 89,777        | 180,635                                 | 24,076         |
| Millinocket .....          | 7,567                        | 306,906,160   | .0167        | 5,125,333  | 98.9                                | 3,843,066     | 226,203                                 | 1,114,991      |
| Mount Chase Plantation ... | 233                          | 4,371,946     | .0198        | 86,565     | 93.6                                |               | 613                                     | 40,691         |
| Newburgh .....             | 1,228                        | 9,651,302     | .016         | 154,421    | 94.6                                |               | 9,017                                   | 74,808         |
| Newport .....              | 2,755                        | 28,519,650    | .0203        | 578,949    | 93.5                                | 1,368         | 49,741                                  | 128,414        |
| Old Town .....             | 8,422                        | 155,098,000   | .0217        | 3,365,627  | 98.8                                | 2,648,314     | 12,207                                  | 493,459        |
| Orono .....                | 10,578                       | 90,260,160    | .0195        | 1,760,073  | 95.3                                | 959,602       | 120,658                                 | 119,278        |
| Orrington .....            | 3,244                        | 67,452,990    | .01          | 674,530    | 92.6                                |               | 101,068                                 | 262,883        |
| Passadumkeag .....         | 430                          | 11,048,770    | .0145        | 160,207    | 98.1                                |               | 3,124                                   | 25,761         |
| Patten .....               | 1,368                        | 9,218,300     | .0272        | 250,738    | 79.7                                | 60,519        | 12,876                                  | 95,528         |
| Plymouth .....             | 811                          | 8,731,779     | .0116        | 101,289    | 93.6                                |               | 14,667                                  | 28,979         |
| Prentiss Plantation .....  | 205                          | 2,465,043     | .0226        | 55,710     | 80.9                                |               | 5,701                                   | 35,330         |
| Seboeis Plantation .....   | 53                           | (a)           | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Springfield .....          | 443                          | 4,714,052     | .019         | 89,567     | 78.9                                |               | 73,055                                  | 46,990         |
| Stacyville .....           | 554                          | 5,613,990     | .028         | 157,194    | 95.6                                | 11,871        | 22,430                                  | 72,850         |
| Stetson .....              | 618                          | 8,187,949     | .0126        | 103,168    | 86.2                                |               | 23,121                                  | 40,250         |
| Veazie .....               | 1,610                        | 34,070,310    | .015         | 511,055    | 101.8                               | 61,000        | 104,676                                 | 97,556         |
| Webster Plantation .....   | 82                           | 1,625,879     | .0197        | 32,030     | 85.2                                |               | 12,055                                  | 8,055          |
| Winn .....                 | 503                          | 5,264,200     | .014         | 73,699     | 90.8                                | 7,951         | 85,126                                  |                |
| Woodville .....            | 226                          | 6,901,499     | .0195        | 134,579    | 95.4                                |               | 75,067                                  | 7,695          |

## PISCATAQUIS COUNTY

|                          |     |           |        |        |      |        |        |        |
|--------------------------|-----|-----------|--------|--------|------|--------|--------|--------|
| Abbot .....              | 576 | 5,064,498 | .0165  | 83,564 | 99.3 | 10,000 | 6,826  | 32,341 |
| Atkinson .....           | 306 | 3,729,683 | .1895  | 70,677 | 91.0 |        | 5,220  | 44,856 |
| Barnard Plantation ..... | 48  | 1,214,364 | .01854 | 23,322 | 98.4 |        | 23,120 | 2,127  |

# PISCATAQUIS COUNTY - Continued

| Municipality                  | Population<br>1980<br>Census | 1980 TAX     |              |            | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|-------------------------------|------------------------------|--------------|--------------|------------|-------------------------------------|---------------|---|----------------|
|                               |                              | Valuation    | Town<br>Rate | Commitment |                                     |               | Appropriated                            | Unappropriated |
| Beaver Cove.....              | 56                           | \$ 5,764,249 | .0063        | \$ 36,315  | 97.5                                | \$            | \$ 3,189                                | \$ 11,310      |
| Blanchard Plantation .....    | 64                           | 2,849,260    | .017         | 48,437     | (a)                                 |               | 29,860                                  | 6,161          |
| Bowerbank.....                | 27                           | 6,468,272    | .0058        | 37,516     | 96.7                                |               | 40,938                                  | 8,408          |
| Brownville .....              | 1,545                        | 14,144,644   | .023         | 325,327    | 91.7                                |               | 46,065                                  | 48,134         |
| Dover-Foxcroft .....          | 4,323                        | 46,066,170   | .019         | 875,257    | 97.8                                | 41,000        | 35,862                                  | 247,818        |
| Elliotsville Plantation ..... | 26                           | 3,426,807    | .0135        | 46,262     | 97.9                                |               | 6,706                                   | 14,395         |
| Greenville .....              | 1,839                        | 13,924,004   | .041         | 570,884    | 93.3                                |               | 65,629                                  | 93,159         |
| Guilford.....                 | 1,793                        | 19,470,871   | .016         | 311,534    | 95.2                                | 74,070        | 11,845                                  | 83,055         |
| Kingsbury Plantation .....    | 4                            | 2,274,304    | .0147        | 33,432     | 99.5                                |               | 22,045                                  | 8,193          |
| Lake View Plantation .....    | 20                           | 3,827,146    | .00625       | 23,920     | 99.9                                |               |   | 13,857         |
| Medford .....                 | 163                          | 1,957,860    | .0205        | 40,136     | 94.2                                |               | 50,067                                  | 26,905         |
| Milo .....                    | 2,624                        | 28,877,040   | .02175       | 628,078    | 93.4                                | 9,450         | 66,840                                  | 136,668        |
| Monson.....                   | 804                          | 9,016,060    | .0165        | 148,765    | 99.6                                | 12,250        | 61,503                                  | 48,405         |
| Parkman .....                 | 621                          | 6,760,078    | .018         | 121,681    | 93.1                                |               | 680                                     | 26,543         |
| Sangerville.....              | 1,219                        | 17,115,770   | .0108        | 184,850    | 92.8                                | 34,663        | 36,413                                  | 49,834         |
| Sebec.....                    | 469                          | 8,648,925    | .015         | 129,734    | 101.5                               |               |   | 70,326         |
| Shirley.....                  | 242                          | 2,919,988    | .0236        | 68,912     | 98.9                                | 3,800         | 6,487                                   | 31,735         |
| Wellington.....               | 287                          | (a)          | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Willimantic.....              | 164                          | 3,884,902    | .017         | 66,043     | 100.2                               |               | 26,018                                  | 1,216          |

## SAGADAHOC COUNTY

|                  |        |            |       |           |      |           |         |         |
|------------------|--------|------------|-------|-----------|------|-----------|---------|---------|
| Arrowsic.....    | 305    | (a)        | (a)   | (a)       | (a)  | (a)       | (a)     | (a)     |
| Bath.....        | 10,246 | (a)        | (a)   | (a)       | (a)  | (a)       | (a)     | (a)     |
| Bowdoin .....    | 1,629  | 17,612,655 | .017  | 299,415   | 91.1 |           | 310     | 105,297 |
| Bowdoinham.....  | 1,828  | 26,865,100 | .02   | 537,302   | 92.2 | 32,200    | 68,089  | 217,598 |
| Georgetown.....  | 735    | 25,800,600 | .0114 | 294,127   | 99.2 | 27,669    | 89,541  | 81,249  |
| Phippsburg ..... | 1,527  | 42,688,560 | .0136 | 580,564   | 98.1 | 60,000    | 183,378 | 2,119   |
| Richmond.....    | 2,627  | 33,862,402 | .020  | 677,248   | 94.0 | 1,035,640 | 70,295  | 62,080  |
| Topsham.....     | 6,431  | 80,819,465 | .0218 | 1,761,865 | 97.7 |           | 19,222  | 368,761 |
| West Bath .....  | 1,309  | 28,509,712 | .0136 | 387,725   | 95.6 | 29,489    | 67,362  | 110,709 |
| Woolwich .....   | 2,156  | 29,026,469 | .0167 | 484,742   | 96.7 | 275,000   | 364,004 | 83,365  |



# SOMERSET COUNTY

| Municipality                | Population<br>1980<br>Census | 1980 TAX      |              |            | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|-----------------------------|------------------------------|---------------|--------------|------------|-------------------------------------|---------------|---|----------------|
|                             |                              | Valuation     | Town<br>Rate | Commitment |                                     |               | Appropriated                            | Unappropriated |
| Anson .....                 | 2,226                        | \$ 16,881,691 | .0242        | \$ 408,536 | 98.7                                | \$            | \$ 76,556                               | \$ 26,768      |
| Athens.....                 | 802                          | 8,400,486     | .0134        | 112,567    | 104.4                               |               | 13,432                                  | 34,186         |
| Bingham.....                | 1,184                        | 12,096,200    | .0145        | 175,395    | 99.2                                | 243,000       | 77,825                                  | 37,832         |
| Brighton Plantation.....    | 74                           | (a)           | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Cambridge .....             | 445                          | 5,199,525     | .011         | 57,195     | 92.9                                |               | 5,252                                   | 31,673         |
| Canaan .....                | 1,189                        | 15,501,900    | .0135        | 209,276    | 82.8                                | 11,271        | 27,407                                  | 28,175         |
| Caratunk.....               | 84                           | 2,593,799     | .0185        | 47,985     | 99.4                                |               | 14,830                                  | 17,137         |
| Cornville .....             | 838                          | 14,238,487    | .0097        | 138,113    | 91.9                                | 36,500        | 48,508                                  | 16,440         |
| Dennistown Plantation ..... | 30                           | 1,813,150     | .0145        | 26,291     | 100.0                               |               | 8,430                                   | 18,471         |
| Detroit.....                | 744                          | 8,524,359     | .01186       | 101,099    | 98.2                                |               | 164                                     | 53,670         |
| Embsen.....                 | 536                          | 35,757,866    | .0063        | 225,275    | 99.3                                |               | 8,575                                   | 68,821         |
| Fairfield .....             | 6,113                        | 68,577,223    | .0219        | 1,501,842  | 93.4                                | 374,979       | 62,277                                  | 182,439        |
| Harmony.....                | 755                          | 9,449,260     | .01          | 94,493     | 95.1                                | 9,750         | 59,400                                  | 23,975         |
| Hartland .....              | 1,669                        | 24,424,248    | .0132        | 322,400    | 56.1                                | 1,300,000     | 17,812                                  | 66,254         |
| Highland Plantation .....   | 60                           | 1,476,596     | .0177        | 26,136     | 94.4                                | (a)           | (a)                                     | (a)            |
| Jackman.....                | 1,003                        | 9,756,950     | .0195        | 190,260    | 95.8                                |               | 117,653                                 | 146,485        |
| Madison .....               | 4,367                        | 68,356,175    | .0137        | 936,480    | 97.4                                | 118,870       |   | 194,457        |
| Mercer.....                 | 448                          | 9,272,898     | .0108        | 100,010    | 93.7                                |               | 1,763                                   | 63,970         |
| Moose River.....            | 252                          | 3,482,555     | .016         | 55,721     | 97.6                                | 11,000        | 26,877                                  | 15,574         |
| Moscow .....                | 570                          | 25,106,521    | .0084        | 210,895    | 99.9                                |               | 11,855                                  | 128,903        |
| New Portland .....          | 651                          | 11,764,810    | .012         | 141,178    | 94.0                                |               | 19,908                                  | 27,620         |
| Norridgewock .....          | 2,552                        | 28,885,030    | .0153        | 441,942    | 93.4                                |               | 76,281                                  | 25,844         |
| Palmyra.....                | 1,485                        | (a)           | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Pittsfield.....             | 4,125                        | 60,532,218    | .0165        | 998,777    | 90.4                                | 321,811       | 1,098*                                  | 281,098        |
| Pleasant Ridge PIt. ....    | 99                           | 23,804,554    | .00925       | 220,192    | 100.0                               | (a)           | (a)                                     | (a)            |
| Ripley .....                | 439                          | 3,766,042     | .0215        | 80,970     | 93.7                                |               | 19,410                                  | 21,269         |
| St. Albans.....             | 1,400                        | (a)           | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Skowhegan .....             | 8,098                        | 298,052,507   | .0138        | 4,113,125  | 97.4                                | 515,000       | 92,850                                  | 459,192        |
| Smithfield.....             | 748                          | 12,764,191    | .015         | 181,252    | 90.0                                |               | 20,934                                  | 25,976         |
| Solon .....                 | 827                          | 9,437,250     | .022         | 207,620    | 95.1                                | 18,000        | 218                                     | 44,865         |
| Starks .....                | 440                          | 7,167,957     | .018         | 129,023    | 85.9                                | 14,915        | 34,790                                  | 23,291         |
| The Forks Plantation .....  | 72                           | 2,688,119     | .017         | 45,698     | 99.4                                |               | 20,934                                  | 6,525          |
| West Forks Plantation ..... | 72                           | 2,444,960     | .012         | 29,340     | 94.0                                |               | 10                                      | 9,775          |

# WALDO COUNTY

| Municipality          | Population<br>1980<br>Census | 1980 TAX      |              |              | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|-----------------------|------------------------------|---------------|--------------|--------------|-------------------------------------|---------------|---|----------------|
|                       |                              | Valuation     | Town<br>Rate | Commitment   |                                     |               | Appropriated                            | Unappropriated |
| Belfast.....          | 6,243                        | \$ 83,523,350 | .018         | \$ 1,503,420 | 91.8                                | \$ 410,000    | \$ 16,884                               | \$ 840,794     |
| Belmont.....          | 520                          | 4,165,200     | .014         | 58,313       | 86.7                                | (a)           | (a)                                     | (a)            |
| Brooks.....           | 804                          | 9,296,817     | .01175       | 109,238      | 92.7                                |               |   | 72,192         |
| Burnham.....          | 951                          | 13,604,870    | .01625       | 221,079      | 88.1                                | 75,000        | 5,073                                   | 121,550        |
| Frankfort.....        | 783                          | 6,228,207     | .0217        | 135,152      | 87.9                                | 4,000         | 12,525                                  | 70,786         |
| Freedom.....          | 458                          | 4,996,400     | .016         | 79,942       | (a)                                 | (a)           | (a)                                     | (a)            |
| Islesboro.....        | 521                          | 27,298,265    | .0155        | 423,123      | 96.7                                | 14,400        | 34,518                                  | 121,863        |
| Jackson.....          | 346                          | 5,508,160     | .011         | 60,590       | 83.3                                |               | 14,513                                  | 18,038         |
| Knox.....             | 558                          | 7,122,056     | .0155        | 110,392      | 83.4                                |               | 8,770                                   | 61,503         |
| Liberty.....          | 694                          | 11,025,118    | .0165        | 181,914      | 89.6                                |               | 65,175                                  | 30,757         |
| Lincolnville.....     | 1,414                        | 33,650,100    | .0153        | 514,847      | 94.5                                | 255,000       | 58,108                                  | 35,366         |
| Monroe.....           | 657                          | 8,733,720     | .0134        | 117,032      | 92.5                                |               | 72,017                                  | 33,846         |
| Montville.....        | 631                          | 6,373,960     | .017         | 108,357      | 85.2                                |               | 12,305                                  | 28,803         |
| Morrill.....          | 506                          | 5,190,000     | .0148        | 76,812       | 92.7                                |               | 24,544                                  | 15,098         |
| Northport.....        | 958                          | 19,943,900    | .0138        | 275,226      | 94.5                                |               | 25,668                                  | 130,770        |
| Palermo.....          | 760                          | 10,407,850    | .0174        | 181,097      | 98.1                                |               | 57,335                                  | 24,312         |
| Prospect.....         | 511                          | 5,633,318     | .0141        | 79,430       | (a)                                 |               | 7,394                                   | 39,557         |
| Searsmont.....        | 782                          | 13,240,100    | .0125        | 165,501      | 92.4                                |               | 14,565                                  | 47,256         |
| Searsport.....        | 2,309                        | 40,133,840    | .021         | 842,811      | 95.4                                |               | 6,410                                   | 104,605        |
| Stockton Springs..... | 1,230                        | 16,036,607    | .02225       | 356,815      | 90.4                                | 13,200        | 17,448                                  | 88,238         |
| Swanville.....        | 873                          | 9,617,050     | .0126        | 121,175      | 91.7                                |               |   | 20,892         |
| Thorndike.....        | 603                          | 7,525,734     | .0132        | 99,340       | 92.5                                | (a)           | (a)                                     | (a)            |
| Troy.....             | 701                          | 8,468,531     | .014         | 118,559      | 95.9                                |               | 37,820                                  | 32,451         |
| Unity.....            | 1,431                        | 15,371,061    | .0165        | 253,623      | 93.4                                |               | 2,316                                   | 50,831         |
| Waldo.....            | 495                          | 4,712,065     | .014         | 65,969       | 90.1                                |               | 29,315                                  | 5,824          |
| Winterport.....       | 2,675                        | 22,919,900    | .0195        | 446,938      | (a)                                 |               | 18,967                                  | 167,829        |

# WASHINGTON COUNTY

|                  |       |             |       |           |      |           |         |         |
|------------------|-------|-------------|-------|-----------|------|-----------|---------|---------|
| Addison.....     | 1,061 | 14,929,245  | .0108 | 161,236   | 91.3 | 36,274    | 33,934  | 58,097  |
| Alexander.....   | 385   | (a)         | (a)   | (a)       | (a)  | (a)       | (a)     | (a)     |
| Baileyville..... | 2,188 | 116,309,948 | .0155 | 1,802,804 | 97.7 | 1,476,000 | 191,789 | 181,724 |

# WASHINGTON COUNTY - Continued

| Municipality                | Population<br>1980<br>Census | 1980 TAX   |              |            | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|-----------------------------|------------------------------|------------|--------------|------------|-------------------------------------|---------------|---|----------------|
|                             |                              | Valuation  | Town<br>Rate | Commitment |                                     |               | Appropriated                            | Unappropriated |
| Baring Plantation.....      | 308                          | \$ (a)     | (a)          | \$ (a)     | (a)                                 | \$ (a)        | \$ (a)                                  | \$ (a)         |
| Beals .....                 | 695                          | 5,770,350  | .024         | 138,488    | 89.2                                | 20,000        | 58,911                                  | 10,910         |
| Beddington .....            | 36                           | 2,437,650  | .008         | 19,501     | 100.5                               |               | 12,583                                  | 5,323          |
| Calais .....                | 4,262                        | 39,961,885 | .0385        | 1,538,533  | 90.4                                | 478,000       | 202,529                                 | 544,745        |
| Centerville .....           | 28                           | 2,237,437  | .0208        | 46,539     | 50.0                                | (a)           | (a)                                     | (a)            |
| Charlotte .....             | 300                          | 4,856,823  | .014         | 67,996     | 99.6                                |               | 42,222                                  | 14,462         |
| Cherryfield.....            | 983                          | 11,418,870 | .014         | 159,864    | 95.2                                |               | 53,688                                  | 74,879         |
| Codyville Plantation .....  | 43                           | 1,293,805  | .022         | 28,464     | 96.7                                |               | 3,745                                   | 32,617         |
| Columbia .....              | 275                          | 3,735,029  | .021         | 78,436     | 92.0                                |               | 13,987                                  | 38,704         |
| Columbia Falls .....        | 517                          | 6,589,460  | .0117        | 77,097     | 93.9                                |               | 13,048                                  | 18,019         |
| Cooper .....                | 105                          | 2,551,530  | .0232        | 59,195     | 98.2                                | (a)           | (a)                                     | (a)            |
| Crawford.....               | 86                           | 1,934,310  | .0146        | 28,241     | 99.1                                | (a)           | (a)                                     | (a)            |
| Cutler.....                 | 726                          | 7,009,225  | .0163        | 114,250    | 93.0                                |               | 5,538                                   | 54,036         |
| Danforth .....              | 826                          | 5,059,019  | .03254       | 164,620    | 87.9                                |               | 45,857                                  | 51,176         |
| Deblois .....               | 44                           | 2,658,329  | .010         | 26,583     | 101.25                              |               | 12,063                                  | 9,363          |
| Dennysville .....           | 296                          | 3,254,314  | .0183        | 59,554     | 96.3                                |               | 36,993                                  | 16,839         |
| East Machias .....          | 1,233                        | 16,907,590 | .0136        | 229,943    | 92.9                                | (a)           | (a)                                     | (a)            |
| Eastport .....              | 1,982                        | (a)        | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Grand Lake Stream Plt. .... | 198                          | 6,152,457  | .0122        | 75,060     | 99.0                                |               | 15,426                                  | 28,360         |
| Harrington .....            | 859                          | (a)        | .023         | (a)        | (a)                                 | 20,000        | 10,720                                  | 26,287         |
| Jonesboro .....             | 553                          | 5,952,382  | .0175        | 104,167    | 94.9                                | (a)           | (a)                                     | (a)            |
| Jonesport .....             | 1,512                        | 16,915,915 | .0173        | 292,645    | 87.4                                | 1,075,000     | 134,527                                 | 50,336         |
| Lubec.....                  | 2,045                        | 16,201,820 | .0255        | 413,146    | 91.2                                | (a)           | (a)                                     | (a)            |
| Machias .....               | 2,458                        | (a)        | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Machiasport .....           | 1,108                        | 7,428,564  | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Marshfield .....            | 416                          | (a)        | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Meddybemps.....             | 110                          | 1,748,214  | .0205        | 35,838     | 98.1                                | (a)           | (a)                                     | (a)            |
| Milbridge .....             | 1,306                        | 15,329,800 | .0168        | 257,541    | 93.5                                | 16,640        | 38,019                                  | 60,625         |
| Northfield.....             | 88                           | 3,200,366  | .0168        | 53,766     | 118.0                               |               | 15,474                                  | 16,689         |
| Pembroke.....               | 920                          | (a)        | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Perry .....                 | 737                          | 7,275,433  | .02          | 145,509    | 89.0                                | (a)           | (a)                                     | (a)            |
| No. 14 Plantation .....     | 52                           | 2,185,036  | .0137        | 29,935     | 93.6                                |               | 15,640                                  | 14,553         |

# WASHINGTON COUNTY - Continued

| Municipality            | Population<br>1980<br>Census | 1980 TAX     |              |            | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|-------------------------|------------------------------|--------------|--------------|------------|-------------------------------------|---------------|---|----------------|
|                         |                              | Valuation    | Town<br>Rate | Commitment |                                     |               | Appropriated                            | Unappropriated |
| No. 21 Plantation ..... | 127                          | \$ 3,472,739 | .012         | \$ 41,673  | 95.9                                | \$ 19,250     | \$ 32,742                               | \$ 3,712       |
| Princeton .....         | 994                          | 15,307,833   | .014         | 214,310    | 92.3                                |               | 64,075                                  | 22,706         |
| Robbinston .....        | 492                          | 6,235,045    | .016         | 99,761     | 89.1                                |               | 15,967                                  | 24,539         |
| Roque Bluffs .....      | 244                          | 6,176,840    | .0137        | 84,663     | 92.9                                | (a)           | (a)                                     | (a)            |
| Steuben .....           | 970                          | 12,857,775   | .02          | 257,156    | 85.0                                | 34,490        | 104,709                                 | 31,828         |
| Talmadge .....          | 40                           | (a)          | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Topsfield .....         | 240                          | 2,326,890    | .02          | 46,538     | 94.8                                |               | 5,065                                   | 19,095         |
| Vanceboro .....         | 256                          | 3,104,650    | .026         | 80,721     | 97.0                                |               | 57,825                                  | 19,328         |
| Waite .....             | 130                          | 1,695,179    | .022         | 37,294     | 92.0                                | 6,000         | 35,058                                  | 26,948         |
| Wesley .....            | 140                          | 2,691,019    | .013         | 34,983     | 98.6                                |               | 39,604                                  | 14,213         |
| Whiting .....           | 335                          | 5,026,609    | .013         | 65,346     | 95.8                                |               | 2,316                                   | 7,245          |
| Whitneyville .....      | 264                          | (a)          | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |

# YORK COUNTY

|                     |        |             |       |           |       |           |         |         |
|---------------------|--------|-------------|-------|-----------|-------|-----------|---------|---------|
| Acton .....         | 1,228  | 35,374,300  | .014  | 495,240   | 95.2  | 281,777   | 103,079 | 40,981  |
| Alfred .....        | 1,890  | 32,170,614  | .0124 | 398,916   | 93.2  |           | 7,603   | 58,208  |
| Arundel .....       | 2,150  | 32,170,747  | .014  | 450,390   | 82.7  | 558,000   | 222,720 | 41,690  |
| Berwick .....       | 4,149  | 49,240,560  | .0171 | 842,014   | 97.5  | 938       | 130,923 | 163,752 |
| Biddeford .....     | 19,638 | 188,966,005 | .027  | 5,102,082 | 98.5  | 6,125,000 | 19,442  | 477,759 |
| Buxton .....        | 5,775  | 31,902,265  | .029  | 925,166   | 94.9  |           | 397,801 | 139,826 |
| Cornish .....       | 1,047  | 12,401,493  | .014  | 173,621   | 96.2  |           | 11,793  | 56,706  |
| Dayton .....        | 882    | 11,787,681  | .02   | 235,754   | 112.2 |           | 53,357  | 101,605 |
| Eliot .....         | 4,948  | 30,187,458  | .0372 | 1,122,973 | (a)   |           | 53,893  | 296,289 |
| Hollis .....        | 2,892  | 39,248,055  | .013  | 510,225   | 94.4  | 48,825    | 67,333  | 141,841 |
| Kennebunk .....     | 6,621  | 188,717,410 | .015  | 2,830,762 | 96.2  |           | 22,147  | 426,650 |
| Kennebunkport ..... | 2,952  | 91,978,765  | .0208 | 1,913,158 | 93.6  | 482,581   | 22,460  | 388,641 |
| Kittery .....       | 9,314  | 171,038,100 | .0165 | 2,822,129 | 94.3  | 1,327,500 | 95,011  | 393,637 |
| Lebanon .....       | 3,234  | (a)         | (a)   | (a)       | (a)   | (a)       | (a)     | (a)     |
| Limerick .....      | 1,356  | 28,714,955  | .016  | 459,439   | 98.7  | 15,000    | 138,804 | 126,359 |
| Limington .....     | 2,203  | 24,283,100  | .0145 | 352,105   | 89.9  |           | 22,870  | 89,027  |

# YORK COUNTY - Continued

| Municipality            | Population<br>1980<br>Census | 1980 TAX      |              |            | % Total<br>Collections<br>All Years | Total<br>Debt | General Fund<br>Surplus and/or Deficit* |                |
|-------------------------|------------------------------|---------------|--------------|------------|-------------------------------------|---------------|---|----------------|
|                         |                              | Valuation     | Town<br>Rate | Commitment |                                     |               | Appropriated                            | Unappropriated |
| Lyman .....             | 2,509                        | \$ 30,885,677 | .0187        | \$ 577,562 | 90.1                                | \$            | \$ 13,335                               | \$ 177,634     |
| Newfield .....          | 644                          | 2,386,559     | .106         | 252,975    | 97.4                                | (a)           | (a)                                     | (a)            |
| North Berwick .....     | 2,878                        | (a)           | (a)          | (a)        | (a)                                 | (a)           | (a)                                     | (a)            |
| Ogunquit .....          | 1,492                        | 56,603,080    | .01028       | 581,880    | 92.6                                | 45,510        | 31,012                                  | 25,623         |
| Old Orchard Beach ..... | 6,291                        | 113,930,100   | .027         | 3,076,112  | 100.3                               | 5,707,402     | 27,998*                                 | 169,323        |
| Parsonsfield .....      | 1,089                        | 17,452,025    | .0165        | 287,958    | 93.2                                |               | 29,849                                  | 76,422         |
| Saco .....              | 12,921                       | 190,888,650   | .0199        | 3,798,684  | 95.2                                | 1,600,000     | 483,731                                 | 549,729        |
| Sanford .....           | 18,020                       | 214,125,130   | .0227        | 4,860,650  | 91.8                                | 1,770,000     | 915,593                                 | 851,111        |
| Shapleigh .....         | 1,370                        | 23,147,516    | .0207        | 479,154    | 96.8                                |               | 57,323                                  | 120,396        |
| South Berwick .....     | 4,046                        | 54,863,545    | .0158        | 866,844    | (a)                                 | 285,200       | 67,906                                  | 325,070        |
| Waterboro .....         | 2,943                        | 66,505,379    | .013         | 864,570    | 88.8                                | 73,000        | 105,906                                 | 166,015        |
| Wells .....             | 6,719                        | 193,209,250   | (b)          | 3,328,445  | (a)                                 | 180,000       |   | 770,827        |
| York .....              | 8,465                        | 207,168,500   | .0177        | 3,666,882  | 97.3                                | 478,910       | 142,208                                 | 692,019        |

(a) Information not available.

\* Denotes red figure.

(b) Denotes Town of Wells rate of .02005 and Ogunquit Village Corporation rate of .01044 for six months.



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

**AT DECEMBER 31, 1980**

**ASSETS**

| County             | CASH AND INVESTMENTS |   |   | Taxes<br>Receivable | Other<br>Assets | Amount<br>Necessary<br>To Retire<br>Debt | Total<br>Assets |
|--------------------|----------------------|---|---|---------------------|-----------------|--|-----------------|
|                    | General<br>Funds     | Trust<br>and/or<br>Special Revenue<br>Funds | Equity<br>and/or<br>Probate<br>Accounts |                     |                 |  |                 |
| Androscoggin ..... | \$ 86,685            | \$ 141,897                                  | \$ 283                                  | \$                  | \$ 41,288       | \$ 10,000                                | \$ 280,153      |
| Aroostook .....    | 310,804              | 81,989                                      |   | 184,017             | 679,973         |  | 1,256,783       |
| Cumberland .....   | 541,501              | 316,259                                     |   |                     | 105,530         | 2,625,000                                | 3,588,290       |
| Franklin .....     | 348,520              | 108,697                                     |   | 55,995              | 288,836         |  | 802,048         |
| Hancock .....      | 368,985              | 93,708                                      | 680                                     | 29,138              | 521,007         | 480,000                                  | 1,493,518       |
| Kennebec .....     | 106,747              | 66,048                                      |   | 171                 | 50,549          |  | 223,515         |
| Knox .....         | 12,474               | 118,718                                     | 5,038                                   | 135,506             | 12,703          | 477,000                                  | 761,439         |
| Lincoln .....      | 40,884               | 418,034                                     | 192                                     | 228                 | 16,390          | 200,000                                  | 675,728         |
| Oxford .....       | 270,112              | 94,975                                      |   | 55,480              | 206,504         |  | 627,071         |
| Penobscot .....    | 76,205               | 83,325                                      | 97,223                                  | 105,817             | 150,936         | 115,000                                  | 628,506         |
| Piscataquis .....  | 200,470              | 44,384                                      |   | 147,235             | 190,826         |  | 582,915         |
| Sagadahoc .....    | 69,683               | 125,112                                     |   |                     | 3,104           |  | 197,899         |
| Somerset .....     | 220,333              | 128,907                                     |   | 146,049             | 83,767          |  | 579,056         |
| Waldo .....        | 130,918              | 137,797                                     | 5,224                                   | 4,161               | 2,616           |  | 280,716         |
| Washington .....   | 237,766              | 505,822                                     | 563                                     | 235,040             | 549,584         |  | 1,528,775       |
| York .....         |                      |   |   |                     |                 |  | (a)             |

## LIABILITIES, RESERVES AND SURPLUS

| County             | Reserves<br>and/or<br>Accounts<br>Payable | Bonds<br>and/or<br>Notes<br>Payable | Equity<br>and/or<br>Probate<br>Accounts | Total<br>Liabilities<br>and<br>Reserves | SURPLUS      |                | Total<br>Liabilities<br>Reserves and<br>Surplus |
|--------------------|---|-------------------------------------|---|---|--------------|----------------|---|
|                    |   |                                     |   |   | Appropriated | Unappropriated |   |
| Androscoggin ..... | 142,837                                   | 10,000                              | 283                                     | 153,120                                 | 7,272        | 119,761        | 280,153   |
| Aroostook .....    | 1,240,718                                 |                                     |   | 1,240,718                               | 3,547        | 12,518         | 1,256,783                                       |
| Cumberland .....   | 465,809                                   | 2,625,000                           |   | 3,090,809                               | 61,843       | 435,638        | 3,588,290                                       |
| Franklin .....     | 579,860                                   |                                     |   | 579,860                                 | 13,142       | 209,046        | 802,048   |
| Hancock .....      | 961,100                                   | 480,000                             | 680                                     | 1,441,780                               | 11,738       | 40,000         | 1,493,518                                       |
| Kennebec .....     | 80,314                                    |                                     |   | 80,314                                  |              | 143,201        | 223,515   |
| Knox .....         | 140,501                                   | 477,000                             | 5,038                                   | 622,539                                 | 54,352       | 84,548         | 761,439   |
| Lincoln .....      | 464,011                                   | 200,000                             | 192                                     | 664,203                                 |              | 11,525         | 675,728   |
| Oxford .....       | 470,215                                   |                                     |   | 470,215                                 |              | 156,856        | 627,071   |
| Penobscot .....    | 671,574                                   | 115,000                             | 97,223                                  | 883,797                                 |              | 255,291*       | 628,506   |
| Piscataquis .....  | 522,819                                   |                                     |   | 522,819                                 | 20,245       | 39,851         | 582,915   |
| Sagadahoc .....    | 150,112                                   |                                     |   | 150,112                                 |              | 47,787         | 197,899   |
| Somerset .....     | 451,767                                   |                                     |   | 451,767                                 | 75,371       | 51,918         | 579,056   |
| Waldo .....        | 192,972                                   |                                     | 5,224                                   | 198,196                                 |              | 82,520         | 280,716   |
| Washington .....   | 1,464,662                                 |                                     | 563                                     | 1,465,225                               | 59,813       | 3,737          | 1,528,775                                       |
| York .....         |   |                                     |   |   |              |                | (a)   |

(a) Information not available.

\*Denotes Deficit.





