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**Sixty-fourth Report of the State Auditor : for Period July 1, 1982 -
June 30, 1983**

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STATE OF MAINE

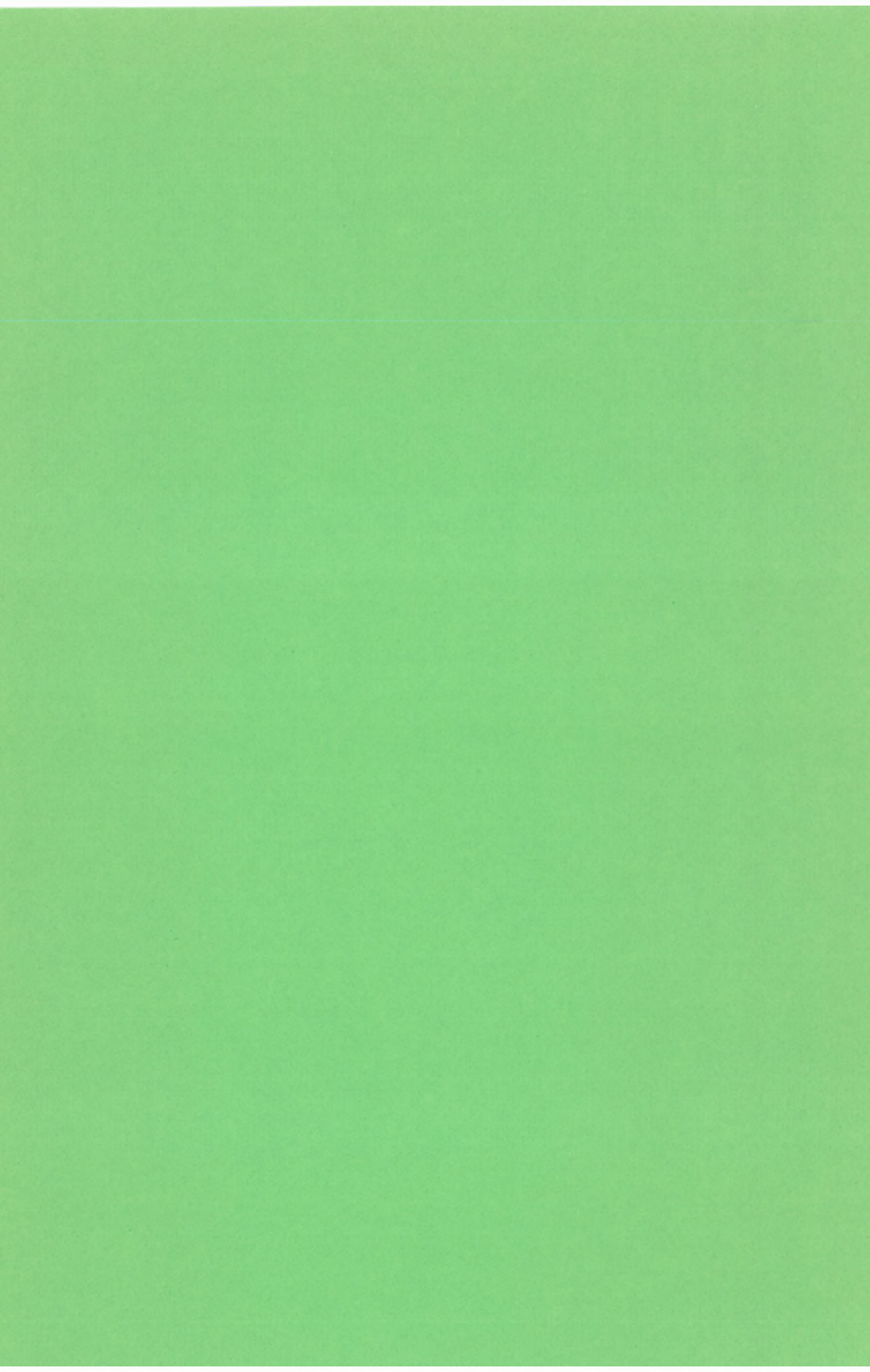


64TH REPORT OF THE STATE AUDITOR

FOR PERIOD

JULY 1, 1982 - JUNE 30, 1983

GEORGE J. RAINVILLE
STATE AUDITOR



SIXTY-FOURTH REPORT OF THE STATE AUDITOR

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

Published Under
Appropriation 1010.1

STATE AUDITORS AND TERMS OF OFFICE

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

TABLE OF CONTENTS

	Page
Table of Organization	5
Creation and Organization of the State	
Department of Audit	6
Bureau of Departmental Audits	9
Bonded Debt	10
Courts Division	11
Municipal Bureau	14
Municipalities	14
Counties	16
Valuation and Debt Statistics of Municipalities	
By Counties at close of 1982 Fiscal Year	17
Combined Balance Sheet (all Counties)	35

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

In compliance with statutory requirements, I submit herewith the 64th Annual Report of the State Auditor for the fiscal year ended June 30, 1983.

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, 1983 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, 1983 may be found in the Annual Report of the State Controller.

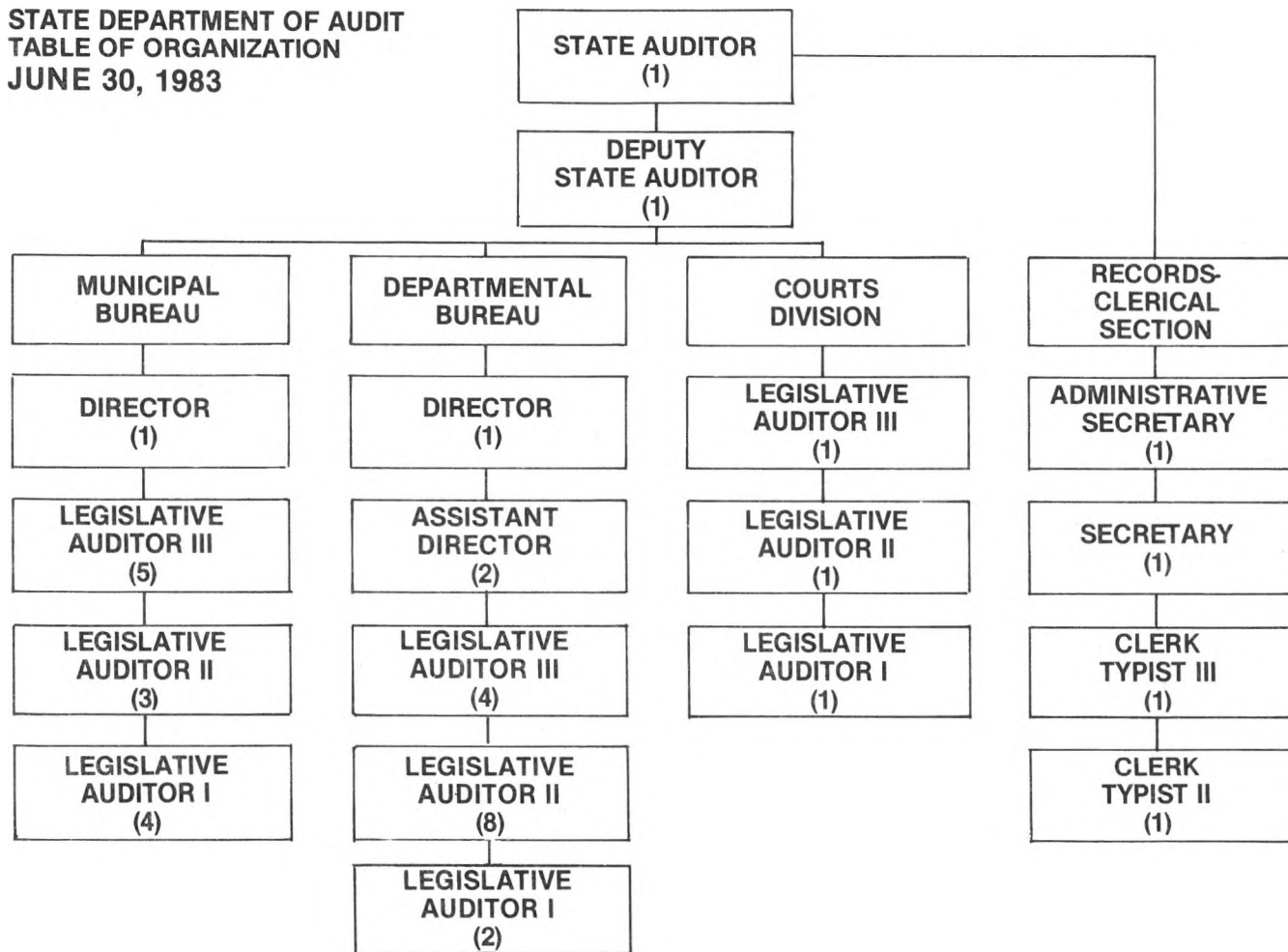
I would like to express my special appreciation to the staff of the Department of Audit for their continued loyalty and devotion to duty and to the State Officials for their cooperation with this department.

Respectfully submitted,

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

George J. Rainville
State Auditor

**STATE DEPARTMENT OF AUDIT
TABLE OF ORGANIZATION
JUNE 30, 1983**



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.

POWERS AND DUTIES

THE DEPARTMENT OF AUDIT HAS AUTHORITY:

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

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

provided by Title 30, Section 253, and shall be published in the county reports next following the completion of such audits.

3. ACCOUNTING SYSTEMS FOR MUNICIPALITIES . . . To install uniform accounting systems and perform audits for cities, towns and villages as required by Title 30, Sections 5251-5253. Each municipality and quasi-municipal corporation shall have an annual post audit by the State Department of Audit or by a qualified public accountant. When there is dissatisfaction with a post audit made by a public accountant as shown by a petition signed by at least 10% of the voters of a municipality or village corporation, but in no case more than 1,000, and filed with the State Auditor, he shall order a new post audit to 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, 1983**

	Personal Services	Capital	All Other	Total
General Fund:				
Departmental Bureau	\$523,771	\$510	\$42,100	\$566,381
Special Revenue:				
Municipal Bureau	353,257	155	60,864	414,276
Total	<u>\$877,028</u>	<u>\$665</u>	<u>\$102,964</u>	<u>\$980,657</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 2 Assistant Directors, 4 Legislative Auditor III's, 8 Legislative Auditor II's, and 2 Legislative Auditor I's.

Post audits performed by this Bureau are on an annual basis. Post audits covering the 1982-83 fiscal year are as follows:

State Departments, Bureaus,	
Agencies and/or Commissions	63
Institutions	10
Vocational Technical Institutes	6
Examining Boards	42
Public Administrators	<u>16</u>
Total	<u>137</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 various courts was legislated to the Departmental Bureau, the costs to be borne by the General Fund. In 1980 the Legislature provided funds for 2 positions and related expenses and in 1981 provided for 1 additional position and related expenses to conduct these audits.

During the fiscal year ended June 30, 1983, the financial records of 9 District Courts and 5 Superior Courts had been completed of which the majority were multiple year audits.

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.

BONDED DEBT

A summary of the State of Maine Bonded Debt liability at June 30, 1983 is as follows:

	<u>Bonds</u>	<u>Interest</u>
Balance - July 1, 1982	\$253,516,755	\$ 96,592,538
Add -		
New Issue	74,345,000	58,729,995
Total	327,861,755	155,322,533
Deduct-		
Payments-Current Year	27,410,071	18,038,166
Balance-June 30, 1983	<u>\$300,451,684</u>	<u>\$137,284,367</u>

NEW BONDS ISSUED . . . Authorized bond issues in the current year totaled \$74,345,000 in bonds and \$58,729,995 in interest and were for the following purposes:

	<u>Bonds</u>	<u>Interest</u>
Highway	\$28,800,000	\$24,770,645
Pollution Abatement	7,700,000	5,393,673
Maine Veterans Home	1,700,000	1,726,950
Education	2,720,000	1,780,348
Maine Guarantee Authority	2,800,000	1,831,839
State Parks	200,000	131,069
Energy Conservation	6,300,000	4,122,418
Public Fish Piers, Maine State Pier, Maine State Ferry Service Improvements, Railroad Right-of-Way Acquisition and Airport Improvements	4,330,000	2,833,578
Environmental Protection	1,000,000	653,782
Agriculture and Economic Development	18,795,000	15,485,693
Total	<u>\$74,345,000</u>	<u>\$58,729,995</u>

**STATE OF MAINE
BONDS AUTHORIZED - UNISSUED
FUND, LAW AND PURPOSE
JUNE 30, 1983**

	<u>AMOUNT</u>
POLLUTION:	
Chapter 181-69	
Planning, construction and equipment of pollution abatement facilities	
Authorized \$28,000,000 but issued \$4,000,000	<u>\$24,000,000</u>
EDUCATION:	
Resolves 1971 (Constitution - Article VIII, Section 2)	
Guarantee of loans to Maine students in higher education	\$3,000,000
Chapter 70-77	
Construction of an Educational Wing at C.M.V.T.I., a 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 \$7,670,000	<u>330,000</u>
Total Education	<u>\$3,333,000</u>
INDIAN RESERVATION:	
A-IX-14D	
Payment of mortgage loans for Indian Housing	<u>\$1,000,000</u>
PARKS AND RECREATION:	
Chapter 138-73	
Acquisition of real property of State parks	<u>\$ 500,000</u>

	<u>AMOUNT</u>
MAINE GUARANTEE AUTHORITY:	
A-IX-14A	
Provide additional monies to the Industrial Building Mortgage Fund of the Maine Guarantee Authority	
A-IX-14B	
Provides additional monies to the Recreational Project Mortgage Fund of the Maine Guarantee Authority	<u>\$50,857,832</u>
MAINE VETERANS MORTGAGE:	
A-IX-14E	
To insure Maine Veterans' mortgage loans up to 80% and to make payments insured	<u>\$4,000,000</u>
PARKS AND AIRPORTS:	
Chapter 140-71	
Development and improvement of State Park facilities, improvements to various airports and Maintenance Buildings at Augusta	<u>\$ 403,000</u>
ENERGY CONSERVATION:	
Chapter 72-77	
To provide funds for energy conservation improvements to State-owned buildings and public school buildings	
Authorized \$2,000,000 but issued \$1,500,000	\$ 500,000
Chapter 60-79	
To provide funds for energy conservation improvements to local government buildings owned by a city, town, county or plantation, not including schools and hospitals which are eligible for financial assistance under the National Conservation Policy Act of 1978, P.L. 95-619	2,083
Chapter 64-81	
To provide funds for energy conservation improvements in State-owned buildings	<u>2,000,000</u>
TOTAL ENERGY CONSERVATION	<u><u>\$2,502,083</u></u>

AMOUNT

INSURANCE OF LOANS FOR MAINE SCHOOL BUILDING
AUTHORITY:

Chapter 8 - Constitutional Resolves - 1975, as
amended by Chapter 3 - Constitutional Resolves -
1981

For payment of revenue bonds of the Maine School
Building Authority on school projects within the
State not to exceed six million dollars \$6,000,000

MAINE SMALL BUSINESS LOAN GUARANTEE:

Title 5, Section 15008-9-78

To guarantee small business loans to
War Veterans \$2,500,000

AGRICULTURE AND ECONOMIC DEVELOPMENT:

Chapter 65-81

To provide funds for airport development,
port facilities, which may be made available
by sale or lease for use by public or private
users, feed grain terminal facilities and potato
storage and centralized packing facilities

Authorized \$33,300,000 but
issued \$19,095,000 \$14,505,000

TOTAL AUTHORIZED BUT UNISSUED BONDS \$109,600,915

STATE DEPARTMENT OF AUDIT MUNICIPAL BUREAU

The Maine statutes provide that each municipality and quasi-municipal corporation shall have an annual postaudit made of its accounts, covering the last complete fiscal year, by the State Department of Audit or by a qualified public accountant.

This department has been advised that a qualification of a public accountant includes registration by the Maine Board of Accountancy.

During the fiscal year July 1, 1982 to June 30, 1983, the Municipal Bureau conducted postaudits of the following:

Municipalities and Municipal Districts	76
Counties (Including Registers of Deeds and Probate)	12
School Districts	31
Special Services	111
Total	<u>230</u>

MUNICIPALITIES

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

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

Section 5252 Investigation of Accounting and Auditing System. The State Auditor may inquire into the accounting and auditing system of any municipality or any quasi-municipal corporation not under the jurisdiction of the Public Utilities Commission, and the officers shall furnish information pertaining to the system in such form as he may prescribe.

Section 5253 Annual Postaudit. Each municipality and quasi-municipal corporation shall have an annual postaudit made of its accounts covering the last complete fiscal year by the State Department of Audit or by a qualified public accountant elected by ballot, or if not so elected, engaged by its officers. The officers shall notify the State Auditor of the name and address of the auditor elected or engaged within 30 days after his election or engagement. The postaudit shall be conducted on the basis of auditing standards and procedures prescribed by the State Auditor.

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

Section 5255 State Auditor's Report on Financial Officers. The State Auditor shall publish annually statistics and other information pertaining to the financial affairs of municipalities and quasi-municipal corporations which may be printed and distributed as a document separate from his annual fiscal report.

The Municipal Bureau of the State Department of Audit conducted postaudits of approximately 15% of the municipalities in Maine for the 1982 fiscal year. The results of audits performed by this bureau showed generally satisfactory accounting practices with some exceptions.

Continued effort should be made by the municipal officials to follow laws closely related to municipal finance, especially as it pertains to expenditures exceeding appropriations and the collection procedures concerning the collecting of property taxes. Attention was directed to legal phases of municipal accounting in several of the State prepared audit reports. The principal non-compliance exceptions pertain to the following: remittances of tax collections at specified times by collectors; commitment of supplemental taxes by assessors; and depositing of municipal funds at required times by the treasurers.

Other recommendations which would strengthen municipal operations are: maintenance of complete general ledgers and monthly trial balances; monthly financial statements; monthly reconciliation of bank accounts by treasurers; inventories of property and equipment; and a review of receivables, including properties acquired for nonpayment of taxes, for liquidation.

As a result of requests, the Bureau audited Plantation No. 21 and Elliottsville Plantation in preparation for deorganization. The Legislature authorized the deorganizations and the voters of Plantation No. 21 and Elliottsville Plantation ratified it at special town meetings held March 1, 1983 and February 10, 1983 respectively.

The Maine Revised Statutes Annotated of 1964, as amended, provides that the municipal officials shall notify the State Auditor of the name and address of the auditor elected or engaged within 30 days after his election or engagement.

The Maine Revised Statutes Annotated of 1964, as amended, also provides that within 30 days after completion of a postaudit of a municipality or quasi-municipal corporation, the auditor shall send to the State Auditor a certified copy of the report and a certified copy of the audit procedural form prescribed by the State Auditor.

The preceding two paragraphs are a reminder to town officials and the independent auditors that there are certain statutory requirements that must be followed. There were many instances whereby the statutory requirements 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 eleven of the sixteen counties of Maine for the 1982 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 and equipment, excise tax procedures for unorganized townships, the maintenance of a complete general ledger, monthly trial balances and utilizing transfers between 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 1982 FISCAL YEAR**

ANDROSCOGGIN COUNTY

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Auburn	23,128	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	\$ (a)	\$ (a)
Durham	2,074	32,190,440	.014	450,666	93.5		147,917	29,688
Greene	3,037	49,355,740	.01355	668,771	94.4		56,031	180,752
Leeds	1,463	20,906,800	.017	355,416	93.1		93,383	124,111
Lewiston	40,481	583,016,550	.0219	12,763,089	90.4	11,704,000		528,686
Lisbon	8,769	88,573,900	.0275	2,435,770	92.9	3,505,019	637,545	846,965
Livermore	1,826	28,896,680	.01275	368,433	96.6		156,165	101,407
Livermore Falls	3,572	40,942,705	.02215	906,881	95.0	694,500	12,522	194,822
Mechanic Falls	2,616	21,435,950	.029	621,643	97.2	1,655,000	382,202	143,700
Minot	1,631	11,866,396	.019	225,462	95.7		120,642	71,410
Poland	3,578	64,947,010	.0137	889,775	95.0	2,180,000	258,158	204,948
Sabattus	3,081	20,419,170	.0275	561,527	92.9	94,614	138,192	50,556
Turner	3,539	63,713,101	.0120	764,557	90.3		68,232	223,755
Wales	862	12,359,979	.01525	188,490	96.2		38,451	50,009

AROOSTOOK COUNTY

Allagash	448	6,978,476	.0180	125,613	97.3		78,532	59,519
Amity	168	3,325,405	.01020	33,919	99.0		6,682	30,004
Ashland	1,865	23,473,600	.0195	457,735	97.6	95,000	169,282	101,644
Bancroft	61	1,955,023	.0158	30,889	94.9		15,534	26,064
Benedicta	225	3,362,305	.018	60,521	77.3	11,081	13,399	63,562
Blaine	922	7,288,170	.0265	193,136	78.1	2,275	6,755	58,605
Bridgewater	742	8,521,134	.0193	164,458	88.1	10,629	28,620	46,750
Caribou	9,916	140,388,070	.0245	3,439,508	98.2	1,060,405	600,496	752,606
Cary Plantation	229	1,967,660	.0176	34,631	93.1		12,310	14,221
Castle Hill	509	5,286,590	.0115	60,796	101.8		1,119	90,149

AROOSTOOK COUNTY - Continued

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Caswell Plantation.....	586	\$ 4,770,885	.0114	\$ 54,388	102.0	\$	\$ 4,076	\$ 56,389
Chapman.....	406	5,009,436	.0125	62,618	98.9		2,633	37,587
Crystal.....	349	4,005,940	.0155	60,092	96.7			18,704
Cyr Plantation.....	147	2,823,912	.017	48,007	93.3		4,694	2,508
Dyer Brook.....	275	4,019,517	.0047	1,889	(a)		4,363	373,556
E Plantation.....	55	1,096,364	.02525	27,683	95.4	6,000	4,490	14,886
Eagle Lake.....	1,019	10,846,060	.01675	181,672	91.5	79,000	62,252	65,608
Easton.....	1,305	22,861,948	.0265	605,840	99.2	375,000	118,715	133,325
Fort Fairfield.....	4,376	52,378,310	.027	1,414,214	95.9	143,686	278,282	420,602
Fort Kent.....	4,826	50,111,815	.0205	1,027,292	93.3		107,564	89,924
Frenchville.....	1,450	20,392,198	.016	326,275	80.3	125,520	52,620*	30,318
Garfield Plantation.....	107	2,349,100	.032	7,517	98.6		1,000	196,370
Glenwood Plantation...	7	1,606,975	.018	28,926	97.1		12,663	27,640
Grand Isle.....	719	6,364,717	.023	146,388	90.7		18,971	67,006
Hamlin.....	340	2,763,789	.016	44,221	92.3			27,827
Hammond.....	73	1,876,000	.018	33,768	102.8		8,766	467
Haynesville.....	169	3,345,691	.016	53,531	90.5	14,661	15,123	32,686
Hersey.....	67	1,708,413	.0145	24,770	99.3		21,627	30,843
Hodgdon.....	1,084	13,264,057	.0116	153,863	97.4		11,439	171,836
Houlton.....	6,766	81,180,530	.025	2,029,513	94.5	395,000	68,224	699,957
Island Falls.....	981	15,838,162	.0156	247,075	100.5	30,000	16,282	246,613
Limestone.....	8,719	23,156,600	.022	509,445	99.7	214,084	39,588	225,814
Linneus.....	752	9,053,678	.013	117,698	98.3	85,820	8,568	34,805
Littleton.....	1,009	10,429,630	.0175	182,519	93.8	58,362	16,436	3,235*
Ludlow.....	403	4,169,000	.014	58,366	82.0		17,108	92,659
Macwahoc Plantation..	126	2,454,102	.0098	24,050	(a)	(a)	(a)	(a)
Madawaska.....	5,282	230,192,960	.0168	3,867,242	99.2	1,919,500	65,710	117,838
Mapleton.....	1,895	16,193,440	.02075	336,014	101.0	31,500	36,210	178,062
Mars Hill.....	1,892	20,185,700	.025	504,642	83.1	50,588	16,248	208,029
Masardis.....	328	7,919,849	.0175	138,597	98.7			58,893
Merrill.....	285	3,563,090	.019	67,699	91.9		3,961	84,210
Monticello.....	950	9,046,000	.0224	202,630	102.4	3,200	28,022	105,418

AROOSTOOK COUNTY - Continued

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Moro Plantation.....	30	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	\$ (a)	\$ (a)
Nashville Plantation....	48	17,620,154	.0024	42,266	99.8		28	61,280
New Canada.....	269	3,702,110	.0131	50,564	89.6	(a)	(a)	(a)
New Limerick.....	513	26,494,900	.008	211,959	93.9		9,236	144,969
New Sweden.....	737	6,730,355	.0245	164,893	96.4	146,000	21,384	11,535
Oakfield.....	847	7,273,870	.0245	178,210	89.8		9,351	169,404
Orient.....	97	7,947,419	.0102	81,064	97.7		18,023	30,688
Oxbow Plantation.....	84	2,013,567	.0186	37,452	100.0		1,799	22,243
Perham.....	437	4,959,610	.018	89,273	92.1			18,899
Portage Lake.....	562	10,889,371	.0186	202,542	100.0		74,392	82,277
Presque Isle.....	11,172	168,037,300	.024	4,032,895	(a)	2,552,398		729,556
Reed Plantation.....	274	4,312,130	.0154	66,407	99.1		6,294	18,685
St. Agatha.....	1,035	11,130,460	.0195	217,044	90.6		33,819	5,320
St. Francis.....	839	8,421,651	.014	117,903	91.1		13,164*	25,354
St. John Plantation.....	322	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Sherman.....	1,021	6,402,500	.02750	176,070	86.7		10,798	83,549
Smyrna.....	354	4,563,055	.0205	93,543	95.0		14,557	56,244
Stockholm.....	319	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Van Buren.....	3,557	34,013,010	.0245	833,319	(a)	219,469	44,238	133,952
Wade.....	285	3,857,150	.0165	63,643	105.4		424	18,723
Wallagrass Plantation..	653	7,447,685	.0121	90,117	(a)		30,135	16,242
Washburn.....	2,028	32,075,390	.0192	615,848	(a)	1,332,075	24,358	10,096
Westfield.....	647	7,548,003	.019	143,412	(a)		22,654	95,014
Westmanland.....	53	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Weston.....	155	5,143,473	.017	87,439	92.9		7,534	21,504
Winterville Plantation..	235	4,382,632	.009	39,444	99.7		37,997	98,297
Woodland.....	1,369	7,544,783	.025	188,620	(a)	73,016	59,947	39,360

CUMBERLAND COUNTY

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Baldwin	1,140	\$ 18,784,450	.0135	\$ 253,590	94.1	\$	\$ 28,711	\$ 143,632
Bridgton	3,528	102,215,895	.017	1,737,670	93.8	31,667	4,001	201,043
Brunswick	17,366	225,410,000	.0264	5,950,824	100.6	2,462,000	589,393	1,052,956
Cape Elizabeth	7,838	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Casco	2,243	52,355,259	.01425	746,062	93.4	49,357	19,284	48,416
Cumberland	5,284	125,059,132	.019	2,376,124	94.1	140,000	35,584	307,990
Falmouth	6,853	244,305,185	.0179	4,373,065	98.0	3,419,000	63,084	1,040,591
Freeport	5,863	109,023,690	.02375	2,589,324	94.9	2,155,000		305,268
Gorham	10,101	157,087,930	.01740	2,733,330	95.0	3,610,325	192,293	371,889
Gray	4,344	101,465,600	.0153	1,552,424	94.0	88,400	230,421	163,941
Harpswell	3,796	97,787,264	.0158	1,545,039	98.2	300,000	16,058	367,208
Harrison	1,667	51,158,398	.01495	764,817	(a)		9,469	164,157
Naples	1,833	62,993,209	.0143	900,803	93.6	23,215	34,424	254,741
New Gloucester	3,180	42,700,280	.0165	704,555	90.6		133,492	86,202
North Yarmouth	1,919	28,177,274	.01913	539,031	98.5	15,000	16,660	122,103
Portland	61,572	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Pownal	1,189	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Raymond	2,251	112,437,405	.012	1,349,249	99.1	54,800	235,774	53,166
Scarborough	11,347	259,557,900	.017	4,412,484	(a)	3,369,485	413,781	511,231
Sebago	974	31,207,962	.0174	543,018	94.1		2,714	78,680
South Portland	22,712	336,720,700	.0353	11,886,241	(a)	8,696,000	623,788	298,518
Standish	5,946	78,204,065	.0237	1,853,436	89.9	18,000	60,768	546,965
Westbrook	14,976	352,748,700	.02810	9,912,070	(a)	10,243,793	288,717	641,612
Windham	11,282	217,426,300	.0252	5,479,143	91.1	2,925,000	515,718	613,218
Yarmouth	6,585	487,851,700	.01	4,878,517	99.4	1,123,000	240,843	578,054

FRANKLIN COUNTY

Avon	475	6,244,755	.0116	72,439	98.8		25,983	90,171
Carrabassett Valley	107	55,168,137	.007	386,177	98.0	258,019	181,156	265,553
Carthage	438	3,559,681	.024	85,432	91.4		3,049	21,493

FRANKLIN COUNTY - Continued

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Chesterville.....	869	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	\$ (a)	\$ (a)
Coplin Plantation.....	111	5,319,721	(a)	59,581	(a)		8,252	16,229
Dallas Plantation.....	146	5,877,170	.013	76,403	95.1		38,006	14,481
Eustis.....	582	14,858,350	.013	193,159	94.1		58,448	42,568
Farmington.....	6,730	80,975,490	.0206	1,668,095	(a)	83,323		237,142
Industry.....	563	10,591,982	.01382	146,381	94.7		22,529	7,321
Jay.....	5,080	411,954,615	.0096	3,954,764	98.9	1,190,000	444,865	229,028
Kingfield.....	1,083	16,042,215	.015	240,633	94.6		43,255	94,882
Madrid.....	178	2,770,310	.016	44,325	105.3		34,616	19,252
New Sharon.....	969	15,204,000	.0143	217,417	(a)		80,012	39,562
New Vineyard.....	607	9,652,920	.0155	149,621	93.7		9,086	80,069
Phillips.....	1,092	10,829,490	.022	238,249	95.0		70,610	36,397
Rangeley Plantation....	69	11,124,525	.0061	67,860	101.5	10,776	62,113	61,264
Rangeley.....	1,023	27,822,090	.023	639,908	98.6	1,703,417	103,948	35,272
Sandy River Plantation..	50	5,155,666	.0063	32,481	98.0		38,644	20,529
Strong.....	1,506	21,108,010	.01645	347,227	89.1		136,552	26,641
Temple.....	518	6,163,399	.022	135,595	97.0		45,372	1,637
Weld.....	435	12,296,372	.0155	190,594	96.1		44,546	16,419
Wilton.....	4,382	59,928,480	.01975	1,183,587	100.8	49,400	16,299	132,717

HANCOCK COUNTY

Amherst.....	203	3,413,185	.020	68,264	95.2		18,332	25,905
Aurora.....	110	1,996,260	.0255	50,905	100.5		12,298	48,333
Bar Harbor.....	4,124	70,449,130	.03635	2,560,827	95.9	1,050,000	609,639	771,145
Blue Hill.....	1,644	57,899,635	.0158	914,815	97.2	276,000	70,651	242,384
Brooklin.....	619	36,512,139	.0076	277,492	100.0		137,240	61,564
Brooksville.....	753	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Bucksport.....	4,345	179,872,325	.0167	3,003,869	99.6	221,000	115,580	208,987
Castine.....	1,304	34,255,315	.013	445,319	98.9	407,000	66,919	73,275

HANCOCK COUNTY - Continued

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Cranberry Isles.....	198	\$ 19,928,600	.0052	\$ 103,629	99.5	\$	\$ 39,711	\$ 13,375
Dedham.....	841	27,857,697	.0184	512,582	144.2		213,949	183,093
Deer Isle.....	1,492	59,418,924	.0103	612,015	100.8		11,988	201,104
Eastbrook.....	262	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Ellsworth.....	5,179	112,914,990	.01905	2,151,033	98.9	2,216,000		252,760
Franklin.....	979	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Frenchboro.....	43	1,825,700	.0135	24,647	82.4	(a)	(a)	(a)
Gouldsboro.....	1,574	34,482,450	.014	482,754	98.4		64,086	172,605
Great Pond.....	45	1,277,650	.017	21,720	100.0		5,897	12,625
Hancock.....	1,409	33,156,310	.093	308,354	96.17	17,473	987	76,015
Lamoine.....	953	16,336,012	.014	228,704	94.5	180,000	71,183	69,884
Mariaville.....	168	5,094,845	.0145	73,875	97.7		21,579	37,367
Mount Desert.....	2,063	111,399,040	.018	2,005,183	98.2	1,055,000	596,176	379,139
Orland.....	1,645	30,032,500	.0122	366,360	(a)	102,400	91,214	203,778
Osborn.....	47	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Otis.....	307	9,902,934	.0126	124,777	96.8		58,418	77,188
Penobscot.....	1,104	15,456,300	.01475	227,981	99.8		125,213	83,412
Sedgwick.....	795	18,489,660	.014	258,855	97.6		147,548	59,330
Sorrento.....	276	9,743,565	.010	97,436	94.7		20,921	55,271
Southwest Harbor.....	1,855	60,762,660	.01975	1,200,063	94.4	728,140	112,716	42,722
Stonington.....	1,273	40,081,900	.0125	501,024	94.5	25,000	66,117	24,072
Sullivan.....	967	20,411,499	.0124	253,103	88.9		8,743	87,193
Surry.....	894	22,281,493	.018	401,067	95.2	70,000	54,683	83,948
Swan's Island.....	337	9,832,700	.014	137,658	95.7		248	43,537
Tremont.....	1,222	31,994,600	.0155	495,916	94.1	48,000	53,323	4,957
Trenton.....	718	22,344,112	.013	290,473	97.9	46,750	41,864	100,203
Verona.....	559	6,919,900	.010	69,199	106.2		13,389	72,970
Waltham.....	186	2,851,914	.020	57,038	100.0		2,516	37,595
Winter Harbor.....	1,120	21,447,748	.0109	233,780	100.4		110,744	67,579

KENNEBEC COUNTY

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Albion	1,551	\$ 21,918,200	.0115	\$ 252,059	96.6	\$	\$ 13,909	\$ 95,610
Augusta	21,819	353,487,540	.02225	7,865,098	96.2	5,344,000	114,518	739,364
Belgrade	2,043	50,510,670	.0134	676,843	100.2		29,828	252,383
Benton	2,188	26,411,636	.014	369,761	94.4			123,883
Chelsea	2,522	14,815,687	.0168	248,904	(a)	23,796	134,381	103,841
China	2,918	58,567,485	.01075	629,600	95.2	102,813	44,434	159,362
Clinton	2,696	34,692,869	.01545	536,005	(a)		7,219	108,553
Farmingdale	2,535	32,819,868	.01525	500,503	97.7	1,056,500		132,737
Fayette	812	17,048,249	.0165	281,296	(a)	29,000	24,315*	78,235
Gardiner	6,485	72,283,569	.02620	1,893,830	93.5	2,164,739	5,611	211,866
Hallowell	2,502	39,321,915	.019	747,116	90.6	425,000	9,909	162,987
Litchfield	1,954	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Manchester	1,949	44,594,120	.0145	646,615	95.0	52,000	79,695	98,350
Monmouth	2,888	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Mount Vernon	1,021	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Oakland	5,162	73,296,300	.0169	1,238,707	(a)	227,000	85,439	314,786
Pittston	2,267	24,054,910	.0145	348,796	96.7		4,384	194,508
Randolph	1,834	15,403,360	.0165	254,157	96.3	700,000		71,382
Readfield	1,943	41,411,207	.0148	612,886	90.3	295,000	33,321	311,018
Rome	627	23,025,015	.01	230,251	95.2	3,250	24,802	75,200
Sidney	2,052	25,882,883	.0145	375,304	98.5	38,109	405	101,900
Vassalboro	3,410	45,042,400	.0137	617,081	(a)	37,400	9,850	30,164
Vienna	454	7,579,760	.017	128,856	97.2		7,783	37,449
Waterville	17,779	276,138,870	.0228	6,295,966	90.4	6,462,000	450,034	100,472
Wayne	680	(a)	(a)	(a)	(a)	100,700	22,820	88,222
West Gardiner	2,113	24,382,170	.014	341,350	92.8	33,000	19,270	75,875
Windsor	1,702	26,668,738	.0116	274,557	98.3	375,000	146,769	75,575
Winslow	8,057	151,184,850	.0192	2,902,749	(a)	677,500	302,855	804,646
Winthrop	5,889	(a)	(a)	(a)	(a)	(a)	(a)	(a)

KNOX COUNTY

Municipality	Population 1980 Census	Valuation	1982 Tax	Commitment	% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
			Town Rate				Appropriated	Unappropriated
Appleton	818	\$ 11,973,495	.012	\$ 143,682	93.3	\$ 865,000	\$ 26,579	\$ 94,644
Camden	4,584	106,913,700	.0219	2,341,439	99.1	494,000	147,580	363,426
Cushing	795	22,673,780	.0148	335,572	100.0		33,013	127,882
Friendship	1,000	26,493,760	.01194	316,335	95.8		35,531	34,434
Hope	730	15,498,100	.0128	198,376	94.5		37,663	24,055
Isle au Haut	57	4,164,221	.024	99,941	(a)	(a)	(a)	(a)
Matinicus Isle Plantation ..	66	3,254,333	.0117	38,076	86.3		1,376	1,245
North Haven	373	28,304,717	.014	396,266	96.0		51,133	89,144
Owl's Head	1,633	34,757,350	.017	590,875	97.2	12,000	4,480	126,552
Rockland	7,919	148,135,700	.028	4,147,800	108.6	2,463,353	35,480	341,688
Rockport	2,749	75,282,500	.0191	1,437,896	100.0	5,000	22,509	236,288
St. George	1,948	67,406,290	.01185	798,767	94.4	7,400	35,628	149,561
South Thomaston	1,064	26,930,995	.015	403,965	98.3	26,635	47,538	18,802
Thomaston	2,900	63,542,400	.0205	1,302,619	96.5	200,000	80,421	292,319
Union	1,569	20,254,944	.019	384,845	95.9	5,540	13,947	142,384
Vinalhaven	1,211	53,424,700	.0128	683,836	98.6	140,100	75,914	82,826
Warren	2,566	31,515,885	.0164	516,861	(a)		24,919	326,651
Washington	954	17,293,000	.013	224,809	98.7		2,369	49,135

LINCOLN COUNTY

Alna	425	10,569,023	.0132	139,505	92.1		57,105	1,624
Boothbay	2,308	85,693,636	.0159	1,362,529	94.9	80,000	5,489*	56,053
Boothbay Harbor	2,207	98,914,510	.0142	1,404,586	97.1	75,000	45,686	55,050
Bremen	598	19,744,620	.0165	325,786	97.9		101,830	73,673
Bristol	2,095	72,967,885	.01272	928,151	99.6	60,000	255,526	197,638
Damariscotta	1,493	41,111,793	.0165	678,347	97.5		51,562	99,007
Dresden	998	19,655,880	.0142	279,125	99.4	33,929	49,431	133,422
Edgecomb	841	24,974,237	.01	249,742	95.8		69,651	8,649

LINCOLN COUNTY - Continued

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Jefferson	1,616	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	\$ (a)	\$ (a)
Monhegan Plantation..	109	3,857,600	.023	88,725	93.6		38,314	14,342
Newcastle	1,227	28,581,869	.0158	451,594	101.6	6,490	46,368	105,060
Nobleboro	1154	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Somerville	377	5,207,380	.0125	65,092	(a)	(a)	(a)	(a)
South Bristol	800	58,416,984	.0064	373,869	100.4	13,849	108,230	71,244
Southport	598	48,085,995	.0087	418,349	96.6		187,562	52,836
Waldoboro	3,985	87,849,300	.0125	1,098,116	96.9		22,691	288,435
Westport	420	17,407,713	.0095	165,375	98.5		13,444	32,167
Whitefield	1,606	18,925,005	.0185	350,112	94.7		157,118	64,995
Wiscasset	2,832	254,877,876	.2010	5,123,045	99.9	145,000	984,461	125,238

OXFORD COUNTY

Andover	850	21,387,140	.013	278,033	(a)		23,146	89,643
Bethel	2,340	32,145,400	.0215	691,126	92.6	190,910	41,779	148,751
Brownfield	767	15,612,378	.01775	277,119	91.0	105,368	10,355	53,775
Buckfield	1,333	12,268,074	.0088	107,959	89.6		23,331	2,603
Byron	114	3,412,255	.016	54,596	92.4		1,760	22,734
Canton	831	11,687,340	.015	175,310	92.3	30,195	17,496	13,095
Denmark	672	29,112,200	.0134	390,103	(a)	66,400	41,172	69,275
Dixfield	2,389	30,345,970	.0182	552,297	(a)	1,561,200	12,225	61,809
Fryeburg	2,715	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Gilead	191	4,890,698	.01637	80,061	(a)	(a)	(a)	(a)
Greenwood	653	17,609,100	.0207	364,508	98.0		106,565	84,199
Hanover	256	3,848,520	.0145	55,804	(a)		6,763	5,830
Hartford	480	10,223,481	.0165	168,687	96.6		32,103	35,457
Hebron	665	8,519,600	.0135	115,001	95.1		474	38,086

OXFORD COUNTY - Continued

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Hiram	1,067	\$ 19,865,968	.0156	\$ 309,909	89.6	\$ 40,000	\$ 47,468	\$ 24,748
Lincoln Plantation	50	6,229,804	.0095	59,183	100.3	12,885	52,542	65,434
Lovell	767	37,721,560	.0135	509,242	101.2	90,000	76,571	79,793
Magalloway Plantation	79	2,732,705	.020	54,744	120.7		66,222	11,198
Mexico	3,698	32,147,950	.027	867,995	96.0	21,600	40,634	155,774
Newry	235	9,521,450	.012	114,257	98.2		31,910	22,702
Norway	4,042	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Otisfield	897	27,699,465	.01445	400,257	94.5	4,588	6,924	49,636
Oxford	3,143	45,778,173	.0017	778,229	91.5	37,300	97,311	24,045
Paris	4,168	79,385,578	.01475	1,170,940	94.6	125,255	80,379	176,063
Peru	1,564	24,134,130	.0140	337,878	94.9		251,134	70,803
Porter	1,222	14,368,445	.018	258,632	91.5			169,780
Roxbury	373	6,481,577	.026	168,521	88.5		18,618	85,281
Rumford	8,240	279,422,460	.0215	6,007,583	(a)	2,342,200	975,993	558,171
Stoneham	204	5,967,383	.0165	98,462	72.4	41,205	33,127	117,288
Stow	186	5,447,900	.0127	69,188	95.4	1,000	17,302	20,430
Sumner	613	10,802,824	.01817	196,259	83.9		22,671	44,844
Sweden	163	6,436,287	.0185	119,071	94.4		18,191	14,637
Upton	65	3,031,240	.0153	46,378	99.2		26,100	23,852
Waterford	951	(a)	(a)	(a)	(a)	(a)	(a)	(a)
West Paris	1,390	10,976,247	.024	263,430	92.1	29,160	33,561	61,800
Woodstock	1,087	15,587,770	.0255	397,488	85.1		4,000	67,287

PENOBSCOT COUNTY

Alton	468	4,350,460	.0194	84,399	94.7	94,000	43,853	6,695
Bangor	31,643	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Bradford	888	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Bradley	1,149	(a)	(a)	(a)	(a)	(a)	(a)	(a)

PENOBSCOT COUNTY - Continued

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Brewer	9,017	\$ 120,675,580	.0306	\$ 3,692,673	98.4	\$3,590,000	\$ 130,307	\$ 487,163
Burlington	322	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Carmel	1,695	21,316,400	.0106	225,954	93.0		68,297	111,672
Carroll Plantation	175	2,455,149	.0205	50,331	70.8		37,346	11,609
Charleston	1,037	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Chester	434	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Clifton	462	10,622,505	.0101	107,287	94.2		6,767	48,489
Corinna	1,887	21,029,588	.018	378,533	102.4	20,000		54,464
Corinth	1,711	18,890,430	.0137	258,799	91.1		47,962	66,924
Dexter	4,286	64,852,140	.019	1,232,191	96.2	81,081	38,472	237,166
Dixmont	812	7,333,668	.018	132,006	94.9		9,634	55,711
Drew Plantation	57	1,848,625	.0275	50,837	90.2	1,479	2,223	30,316
East Millinocket	2,372	107,560,194	.02089	2,246,932	(a)	158,000	134,739	137,343
Eddington	1,769	25,898,300	.0125	323,729	(a)			132,518
Edinburg	126	2,822,923	.011	31,052	97.3		5,193	12,718
Enfield	1,397	22,433,313	.0138	309,582	92.8		22,309	126,331
Etna	758	9,289,191	.0125	116,115	(a)	24,000	4,400	65,249
Exeter	823	8,653,380	.0174	150,568	91.6	55,828	11,352	54,103
Garland	718	7,704,223	.019	146,380	84.6	19,027	6,470*	42,581
Glenburn	2,319	36,933,263	.095	350,870	90.3	1,207,291	106,423	134,853
Greenbush	1,064	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Greenfield	194	3,950,000	.0125	49,375	95.9		63,635	51,443
Hampden	5,250	109,114,600	.0165	1,800,391	98.8	38,000	112,223	349,905
Hermon	3,170	62,725,060	.0122	765,246	(a)	156,600		318,719
Holden	2,554	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Howland	1,602	19,226,050	.0125	240,326	93.6		46,075	19,707
Hudson	797	9,954,910	.016	159,279	89.3		29,065	147,216
Kenduskeag	1,210	8,872,045	.01425	126,428	96.4		19,287	83,561
Lagrange	509	5,498,880	.0105	57,739	89.5		1,235	44,449
Lakeville	32	5,499,580	.0024	13,200	101.9		21,456	14,305
Lee	688	10,183,885	.0145	147,666	97.2	7,500	43,022	6,040

PENOBSCOT COUNTY - Continued

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Levant	1,117	\$ 15,851,920	.0157	\$ 248,876	91.1	\$ 24,500	\$ 5,280	\$ 129,944
Lincoln	5,066	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Lowell	194	3,882,490	.0096	37,272	98.6		5,235	28,818
Mattawamkeag	1,000	15,369,985	.0185	284,345	100.9	113,260		36,257
Maxfield	64	1,233,150	.0128	15,784	88.9	4,600	12,142	5,333
Medway	1,871	18,950,694	.089	168,661	62.9	519,000	155,955	152,204
Millford	2,160	46,111,660	.0123	567,173	97.1	768,113	131,005	73,411
Millinocket	7,567	322,424,300	.0187	6,029,334	98.8	2,894,496	330,129	1,224,195
Mount Chase	233	4,709,972	.02485	117,043	84.2		3,547	41,032
Newburgh	1,228	14,258,835	.0109	155,421	100.4		9,900	73,787
Newport	2,755	30,492,860	.0215	655,600	90.3		32,872	218,543
Old Town	8,422	167,471,200	.0248	4,153,286	98.7	2,209,982	16,295	467,056
Orono	10,578	91,653,100	.022	2,016,368	99.0	3,859,805	91,547	123,089
Orrington	3,244	49,055,961	.0156	765,273	93.0		60,872	91,334
Passadumkeag	430	12,409,730	.0135	167,531	96.7		9,283	39,436
Patten	1,368	11,315,495	.025	282,887	82.6	3,831		112,775
Plymouth	811	9,021,227	.0146	131,710	90.7	11,251	10,905	28,633
Prentiss Plantation....	205	2,647,470	.01983	52,499	96.1	31,780	13,912	38,631
Seboeis Plantation....	53	(a)	(a)	(a)			2,715	2,648
Springfield	443	4,861,217	.016	77,779	68.1		33,072	53,492
Stacyville	554	5,664,920	.028	158,618	57.1		4,341	123,938
Stetson	618	8,743,004	.0127	110,979	94.6		23,372	46,017
Veazie	1,610	51,013,580	.012	612,163	(a)	32,000	50,830	145,013
Webster Plantation....	82	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Winn	503	5,759,500	.0138	79,481	90.3		16,591	93,467
Woodville	226	7,284,417	.017	123,835	103.1		98,347	7,261

PISCATAQUIS COUNTY

Abbot	576	7,848,791	.0136	106,743	96.6		14,125	33,587
Atkinson	306	4,670,713	.0178	83,139	88.4		11,474	51,539

PISCATAQUIS COUNTY - Continued

Municipality	Population 1980 Census	1982 Tax			% Total	Total Debt	General Fund	
		Valuation	Town Rate	Commitment	Collections		Surplus and/or Deficit*	
					All Years		Appropriated	Unappropriated
Beaver Cove.....	56	\$ 6,261,175	.0066	\$ 41,324	96.2	\$	\$ 13,604	\$ 11,862
Blanchard Plantation...	64	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Bowerbank.....	27	6,893,678	.0073	50,324	99.5		66,249	4,896
Brownville.....	1,545	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Dover-Foxcroft.....	4,323	49,964,080	.0199	994,287	94.8	35,000	57,748	243,420
Elliotsville Plantation...	26	3,916,748	.01775	69,522	99.3		28,764	36,642
Greenville.....	1,839	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Guilford.....	1,793	25,317,926	.016	405,087	96.5	151,570	91,822	67,162
Kingsbury Plantation...	4	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Lake View Plantation...	20	5,337,879	.008	42,703	98.5		1,481	33,629
Medford.....	163	2,750,430	.018	49,507	101.5		82,305	28,821
Milo.....	2,624	30,508,780	.02275	694,007	92.5		63,710	101,255
Monson.....	804	11,343,050	.0165	187,160	96.7	8,750	96,640	66,041
Parkman.....	621	6,895,641	.019	132,718	95.8		2,885	38,013
Sangerville.....	1,219	17,791,005	.0126	224,167	89.3	11,973	41,941	57,860
Sebec.....	469	9,524,702	.0148	140,967	104.0		111,893	16,465
Shirley.....	242	4,071,810	.0232	94,466	96.4		67,661	51,821
Wellington.....	287	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Willimantic.....	164	4,633,700	.0175	81,090	98.9	16,650	24,777	13,831

SAGadahoc COUNTY

Arrowsic.....	305	7,643,460	.0125	95,544	(a)		3,499	51,445
Bath.....	10,246	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Bowdoin.....	1,629	22,922,408	.0165	378,220	95.6		561	134,911
Bowdoinham.....	1,828	27,819,965	.02045	568,918	94.4	26,279	152,127	42,372
Georgetown.....	735	27,121,050	.0124	336,301	(a)	6,557	77,733	95,325
Phippsburg.....	1,527	57,854,728	.0117	676,902	99.5	450,000	529,795	19,677
Richmond.....	2,627	36,052,310	.022	793,151	91.8	784,077	52,755	109,004
Topsham.....	6,431	(a)	(a)	(a)	(a)	(a)	(a)	(a)
West Bath.....	1,309	29,706,572	.0147	436,682	99.1	748,250	106,588	129,848
Woolwich.....	2,156	29,623,796	.0206	610,251	100.3	280,000	203,315	119,957

SOMERSET COUNTY

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Anson	2,226	\$ 17,206,160	.025	\$ 430,154	99.8	\$	\$ 18,440	\$ 17,966*
Athens	802	9,375,648	.0145	135,947	95.4		5,665	48,535
Bingham	1,184	12,624,200	.019	239,860	97.7	\$223,000	69,014	47,267
Brighton Plantation...	74	2,245,509	.022	49,401	104.1		14,436	11,110
Cambridge	445	5,315,500	.097	51,560	93.6		9,590	33,645
Canaan	1,189	20,939,925	.01125	235,574	(a)		38,968	37,469
Caratunk	84	4,311,214	.0155	66,824	97.7		355	47,889
Cornville	838	14,698,037	.0123	180,786	(a)	81,300	44,845	15,558
Dennistown Plantation.	30	2,280,735	.0115	26,228	99.8		17,782	22,305
Detroit	744	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Embsden	536	37,236,339	.0072	268,102	100.6		33,472	91,944
Fairfield	6,113	75,788,672	.0222	1,682,509	99.1	321,430	133,093	219,506
Harmony	755	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Hartland	1,669	25,023,381	.0155	387,862	93.3	1,000,000	9,969	64,358
Highland Plantation...	60	1,946,583	.0114	22,191	99.6		34,908	23,782
Jackman	1,003	14,348,240	.0132	189,397	100.0		99,581	216,877
Madison	4,367	169,455,975	.0106	1,796,233	(a)	93,553		410,712
Mercer	448	9,954,090	.0135	134,380	92.7		56	42,123
Moose River	252	4,327,368	.01425	61,665	99.9		25,612	20,543
Moscow	570	27,303,227	.0092	251,190	100.0		13,962	174,269
New Portland	651	12,222,410	.013	158,891	96.2		5,424	30,633
Norridgewock	2,552	30,563,540	.017	519,580	94.2		16,874	129,792
Palmyra	1,485	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Pittsfield	4,125	72,365,070	.0185	1,338,749	(a)	804,917	1,194,043	222,169
Pleasant Ridge Plt.	99	24,177,138	.01175	284,081	(a)		46,542	56,274
Ripley	439	(a)	(a)	(a)	(a)	(a)	(a)	(a)
St. Albans	1,400	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Skowhegan	8,098	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Smithfield	748	13,735,908	.014	192,303	94.3		15,039	37,543
Solon	827	10,841,350	.0185	200,614	95.1	6,000	414	13,657
Starks	440	(a)	(a)	(a)	(a)	(a)	(a)	(a)
The Forks Plantation...	72	4,652,343	.013	60,480	98.8		24,220	45,167
West Forks Plantation..	72	3,851,751	.0105	40,443	99.3		13,571	10,752

WALDO COUNTY

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Belfast	6,243	\$ 84,239,600	.0206	\$ 1,735,336	95.1	\$ 350,000	\$ 17,569	\$ 383,946
Belmont	520	5,461,328	.0145	79,189	88.8		21,618	37,224
Brooks	804	9,321,390	.0135	125,839	92.2			111,593
Burnham	951	13,999,270	.02175	304,484	(a)		10,542	135,123
Frankfort	783	8,045,193	.0195	156,881	97.7		34,991	73,344
Freedom	458	5,282,000	.016	84,512	90.3		426*	88,105
Islesboro	521	30,563,450	.0162	495,128	97.2	7,200	40,359	128,543
Jackson	346	6,058,960	.0135	81,796	82.1		30,544	28,970
Knox	558	7,176,352	.0161	115,539	80.8		33,603	52,217
Liberty	694	10,975,848	.016	175,614	91.8		62,128	64,836
Lincolntonville	1,414	34,139,997	.01615	551,361	94.5	185,000	78,756	72,129
Monroe	657	8,935,525	.018	160,839	95.9		73,007	54,217
Montville	631	7,943,950	.0165	131,075	86.3		4,643	51,075
Morrill	506	5,585,600	.0151	84,343	94.5		37,497	31,332
Northport	958	24,879,700	.013	323,436	99.5		47,316	204,829
Palermo	760	12,081,070	.0175	211,418	101.1		88,007	28,794
Prospect	511	6,617,733	.0147	97,281	98.2		16,445	66,433
Searsmont	782	14,958,000	.0122	182,488	91.9		12,813	38,028
Searsport	2,309	42,635,220	.0245	1,044,566	95.6	6,000	7,715	179,474
Stockton Springs	1,230	18,222,489	.0205	373,561	93.3	4,400	23,731	125,035
Swanville	873	9,832,700	.014	137,658	95.7		248	43,537
Thorndike	603	8,967,750	.0116	95,058	96.7		5,476*	13,011
Troy	701	8,803,739	.01295	114,008	98.3		38,963	46,387
Unity	1,431	17,034,341	.01634	278,341	95.1		5,031	84,042
Waldo	495	5,049,005	.013	65,637	96.9		34,499	5,236
Winterport	2,675	24,624,732	.0214	526,967	99.1		11,857	234,381

WASHINGTON COUNTY

Addison	1,061	16,082,460	.01295	208,268	90.3	31,700	23,162	88,394
Alexander	385	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Baileyville	2,188	140,739,707	.0145	2,040,726	(a)	1,281,000	122,176	196,886

WASHINGTON COUNTY - Continued

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Baring Plantation.....	308	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	\$ (a)	
Beals	695	6,436,431	.022	141,601	93.4	51,927	23,191	
Beddington	36	3,100,935	.01075	33,333	99.4	16,773	5,763	
Calais	4,262	51,278,724	.029	1,487,083	(a)	388,500	117,873	
Centerville	28	(a)	(a)	(a)	(a)	(a)	(a)	
Charlotte	300	5,010,517	.019	95,200	92.2	67,031	10,638	
Cherryfield	983	13,143,430	.0146	191,894	95.6	85,368	57,638	
Codyville Plantation....	43	1,773,505	.02	35,470	101.6	4,747	36,331	
Columbia	275	3,987,922	.0203	80,955	86.5	28,571	36,925	
Columbia Falls	517	6,568,817	.0154	101,160	90.8	18,370	40,593	
Cooper	105	(a)	(a)	(a)	(a)	(a)	(a)	
Crawford	86	(a)	(a)	(a)	(a)	(a)	(a)	
Cutler	726	7,407,647	.0133	98,522	95.3	9,113	50,535	
Danforth	826	10,350,203	.0175	181,128	85.0	47,864	93,006	
Deblois	44	(a)	(a)	(a)	(a)	(a)	(a)	
Dennysville	296	3,618,331	.021	75,985	108.9	5,036	27,687	
East Machias	1,233	17,161,830	.0118	202,510	(a)	2,642	26,396	
Eastport	1,982	(a)	(a)	(a)	(a)	(a)	(a)	
Grand Lake Stream Plt..	198	6,569,816	.014	91,977	98.5	19,241	32,960	
Harrington	859	(a)	(a)	(a)	(a)	(a)	(a)	
Jonesboro	553	(a)	(a)	(a)	(a)	(a)	(a)	
Jonesport	1,512	18,583,904	.01898	352,723	81.9	895,000	89,541	
Lubec	2,045	16,607,760	.0245	406,890	92.3	106,000	56,256	
Machias	2,458	(a)	(a)	(a)	(a)	(a)	(a)	
Machiasport	1,108	(a)	(a)	(a)	(a)	(a)	(a)	
Marshfield	416	4,464,291	.0171	76,339	85.7	51,455	21,318	
Meddybemps	110	4,609,560	.087	40,102	93.5	20,036	18,963	
Milbridge	1,306	(a)	(a)	(a)	(a)	(a)	(a)	
Northfield	88	4,663,505	.013	60,626	100.9	23,705	19,908	
Pembroke	920	(a)	(a)	(a)	(a)	(a)	(a)	
Perry	737	7,405,517	.020	148,110	95.4	76,190	23,712	
No. 14 Plantation	52	2,538,797	.0184	46,714	(a)	(a)	(a)	

WASHINGTON COUNTY - Continued

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
No. 21 Plantation	127	\$ 3,828,970	.017	\$ 65,092	90.1	\$ 8,250	\$ 31,925	\$ 4,069
Princeton	994	16,655,458	.01845	307,293	81.1	12,150	42,610	130,694
Robbinston	492	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Roque Bluffs	244	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Steuben	970	14,424,840	.017	245,222	86.8	4,000	114,379	31,719
Talmadge	40	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Topsfield	240	2,758,230	.022	60,681	95.7		12,046	17,666
Vanceboro	256	3,428,840	.026	89,149	100.8		91,046	8,035
Waite	130	2,742,011	.013	35,646	99.6		30,963	35,621
Wesley	140	3,339,692	.01325	44,251	(a)		42,346	14,828
Whiting	335	6,383,082	.0105	67,022	98.3		9,075	1,882
Whitneyville	264	3,001,488	.019	57,028	90.3		32,530	29,380

YORK COUNTY

Acton	1,228	41,956,000	.0146	612,558	96.1	258,425	163,367	34,724
Alfred	1,890	34,292,644	.01444	495,186	87.6		1,827	38,439
Arundel	2,150	33,664,789	.0145	488,142	88.9	317,000	260,509	35,727
Berwick	4,149	54,118,955	.0181	979,553	100.5	15,000	181,401	157,684
Biddeford	19,638	347,749,944	.01975	6,868,061	(a)	4,670,000	332,376	41,154
Buxton	5,775	33,355,540	.033	1,100,733	97.1		418,447	182,262
Cornish	1,047	13,200,980	.017	224,417	93.0		16,055	68,424
Dayton	882	13,313,315	.018	239,640	99.2		75,630	167,726
Eliot	4,948	105,922,785	.0145	1,535,880	(a)		30,366	411,357
Hollis	2,892	40,374,064	.0161	650,023	93.4	16,825	19,512	203,354
Kennebunk	6,621	193,439,950	.018	3,481,919	99.3		25,578	606,345
Kennebunkport	2,952	95,451,850	.0255	2,434,023	95.1	103,634	154,817	689,711
Kittery	9,314	176,289,700	.0193	3,402,391	95.1	992,500	296,878	372,072
Lebanon	3,234	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Limerick	1,356	28,798,520	.015	431,978	96.8	5,000	95,860	140,480
Limington	2,203	29,724,100	.014	416,137	92.5		6,613	110,193

YORK COUNTY - Continued

Municipality	Population 1980 Census	1982 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Lyman	2,509	\$ 32,390,027	.02140	\$ 693,147	92.9	\$	\$ 17,379	\$ 286,934
Newfield	644	29,643,462	.0099	293,470	103.1		25,979	34,651
North Berwick	2,878	103,028,064	.0113	1,164,217	96.4	31,266	59,543	95,264
Ogunquit	1,492	58,617,900	.02847	1,668,852	96.8	493,469	226	52,039
Old Orchard Beach	6,291	118,356,350	.034	4,024,116	94.6	6,518,532	310,174	383,032*
Parsonsfield	1,089	20,419,853	.027	551,336	98.4		51,080	61,499
Saco	12,921	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Sanford	18,020	227,363,040	.0265	6,025,140	93.1	2,155,462	723,239	2,088,672
Shapleigh	1,370	56,702,722	.01045	592,550	96.8		21,778	191,341
South Berwick	4,046	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Waterboro	2,943	67,929,074	.0149	1,012,143	97.8	43,800	54,732	368,518
Wells	6,719	151,098,850	.020	3,021,977	100.0	140,000		515,256
York	8,465	220,142,200	.0243	5,349,455	95.0	398,305	101,534	671,541

(a) Information not available. * Denotes red figure.

**STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
AT DECEMBER 31, 1982**

ASSETS

County	CASH AND INVESTMENTS		Taxes Receivable	Other Assets	Amount Necessary To Retire Debt	Total Assets
	General Funds	Trust and/or Special Reserve Funds				
Androscoggin	\$ 235,169	\$ 155,881	\$	\$ 31,780	\$	\$ 422,830
Aroostook	195,766		224,616	431,761		852,143
Cumberland	755,427	61,140		112,229	2,275,000	3,203,796
Franklin	473,710	503,760	24,565	247,426	1,250,000	2,499,461
Hancock	164,361	444,446	5,948	7,847	360,000	982,602
Kennebec						(a)
Knox	253,707	208,261	3,994	41,172	429,000	936,134
Lincoln	80,672	477,719	645	13,140	160,000	732,176
Oxford	228,800	364,047	40,260	20,902		654,009
Penobscot	647,552		59,042	539,906	45,000	1,291,500
Piscataquis	70,613	208,363	165,243	19,092		463,311
Sagadahoc	120,298	122,430				242,728
Somerset	161,807	105,690	207,756	292,313		767,566
Waldo	115,630	132,640				248,270
Washington	130,440	1,074,685	175,860	33,558		1,414,543
York	736,050			26,238	730,000	1,492,288

LIABILITIES, RESERVES AND SURPLUS

County	Reserves and/or Accounts Payable	Bonds and/or Notes Payable	Total Liabilities and Reserves	SURPLUS		Total Liabilities Reserves and Surplus
				Appropri- ated	Unappropri- ated	
Androscoggin	\$ 156,002	\$	\$ 156,002	\$ 34,741	\$ 232,087	\$ 422,830
Aroostook	648,320		648,320	19,958	183,865	852,143
Cumberland	266,106	2,275,000	2,541,106	108,612	554,078	3,203,796
Franklin	981,923	1,250,000	2,231,923	15,139	252,399	2,499,461
Hancock	506,613	360,000	866,613	23,801	93,188	983,602
Kennebec						(a)
Knox	269,548	429,000	698,548	14,769	222,817	936,134
Lincoln	480,290	160,000	640,290	7,825	84,061	732,176
Oxford	384,743		384,743		269,266	654,009
Penobscot	1,142,009	45,000	1,187,009		104,491	1,291,500
Piscataquis	338,639		338,639	13,298	111,374	463,311
Sagadahoc	147,702		147,702		95,026	242,728
Somerset	556,708		556,708	20,332	190,526	767,566
Waldo	162,640		162,640		85,630	248,270
Washington	1,265,247		1,265,247		149,296	1,414,543
York	441,061	730,000	1,171,061		321,227	1,492,288

(a) Information not available.

