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**Sixty-sixth Report of the State Auditor : for Period July 1, 1984 -
June 30, 1985**

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STATE OF MAINE



66TH REPORT OF THE STATE AUDITOR

FOR PERIOD

JULY 1, 1984 - JUNE 30, 1985

ROBERT W. NORTON
STATE AUDITOR

SIXTY-SIXTH 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
1977-1984	George J. Rainville	Lewiston
1985-	Robert W. Norton	Biddeford

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

In compliance with statutory requirements, I submit herewith the 66th Annual Report of the State Auditor for the fiscal year ended June 30, 1985.

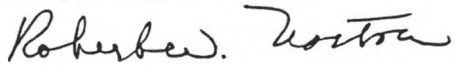
We have made extensive examination of major pertinent transactions. We do not make a detailed examination of all recorded transactions on the general books of the State for the year. We did, however, make a detailed examination of accounting records, procedures and internal controls, and verified financial 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, 1985 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, 1985 may be found in the Annual Report of the State Controller.

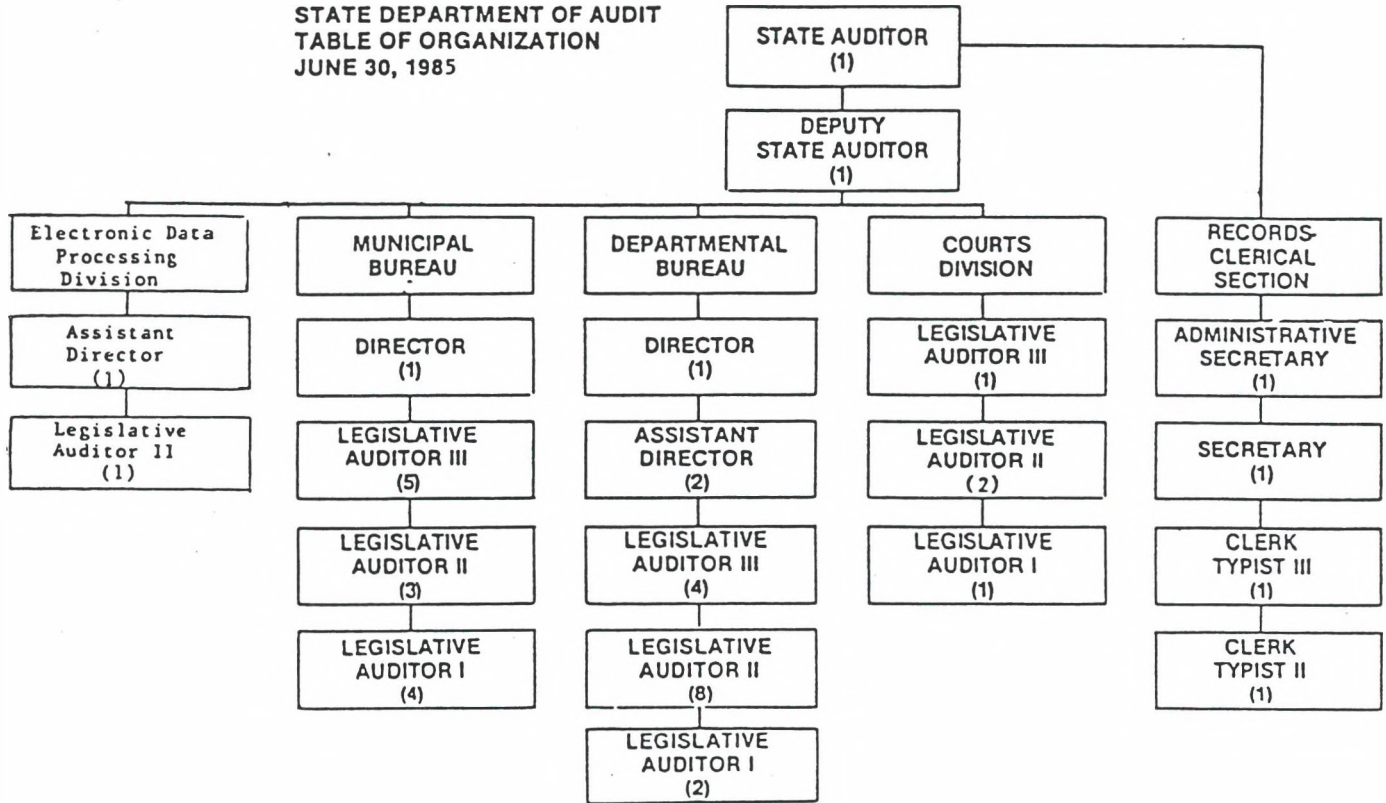
I would like to express my special appreciation to the staff of the Department of Audit for their continued loyalty and devotion to duty and to the State Officials for their cooperation with this department.

Respectfully submitted,



Robert W. Norton
State Auditor

STATE DEPARTMENT OF AUDIT
 TABLE OF ORGANIZATION
 JUNE 30, 1985



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. POST-AUDIT...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. POST-AUDIT...To perform post-audits of all accounts and financial records of any organization, institution or other entity receiving or requesting an appropriation or grant from the State Government 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
- Electronic Data Processing 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, 1985**

	<u>Personal Services</u>	<u>Capital</u>	<u>All Other</u>	<u>Total</u>
General Fund:				
Departmental Bureau	\$563,858	\$340	\$ 50,600	\$ 614,798
Special Revenue:				
Municipal Bureau	359,245	170	68,578	427,993
Total	<u>\$923,103</u>	<u>\$510</u>	<u>\$119,178</u>	<u>\$1,042,791</u>

BUREAU OF DEPARTMENTAL AUDITS

The Bureau of Departmental Audits is headed by a Bureau Director. Authorized personnel in the bureau total 18, consisting of 3 Assistant Directors, 4 Legislative Auditor IIIs, 9 Legislative Auditor IIs and 2 Legislative Auditor Is.

Post-audits performed by this Bureau are on an annual basis. Post-audits covering the 1984-1985 fiscal year are as follows:

State Departments, Bureaus, Agencies and/or Commissions	64
Institutions	11
Vocational Technical Institutes	6
Examining Boards	41
Public Administrators	16
	<u>138</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 and 1983 provided for 1 additional position each year and related expenses to conduct these audits.

During the fiscal year ended June 30, 1985, the financial records of 19 District Courts and 4 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.

E.D.P. DIVISION

In accordance with Chapter 63, Public Laws of 1985, the Department of Audit established an E.D.P. Audit Division. The law provides for 2 auditors and related expenses. The mission of the division is to perform audits of the various computer systems operating within state government including the judiciary using a combination of manual audit procedures and computer assisted audit techniques. In addition, E.D.P. audits have been conducted at various municipalities and school administrative districts at the request of Department's Municipal Bureau.

Since the creation of the E.D.P. audit function, the department has reviewed systems currently operating in 9 state agencies and institutions, and, in several municipalities and school districts. For the most part, controls in the various systems appear to be adequate, however, in those instances where general and specific internal controls should be strengthened, recommendations and the benefits of adopting the recommendations were submitted to the proper officials.

The major goals for this reporting period for the division are to train 1 audit staff member to be an E.D.P. auditor, to provide continued training to the general audit staff regarding internal control reviews and assessments, and to prepare for the new A-128 audit requirements.

"SINGLE AUDIT" PROPOSAL

We have submitted a proposal to the One Hundred and Twelfth Legislature for the expansion of the bureau's audit capabilities to include financial and compliance auditing of federal programs under the "Single Audit Act of 1984" mandated by the federal government. The 1986 State fiscal year being the inaugural year for this type of audit.

The Single Audit Act permits an audit of the entire State government or each department/agency that received federal funds by the State Auditor or independent public accountant.

The bureau currently conducts financial and compliance audits of State funds of all State departments/agencies on a yearly basis as required by statute. In extending our scope to include financial and compliance audits of federal funds we feel that it would eliminate the duplication of audit effort as well as result in cost savings for the State and federal programs as compared to contracting the audits to independent public accountants.

BONDED DEBT

A summary of the State of Maine Bonded Debt Liability at June 30, 1985 is as follows:

	BONDS	INTEREST
Balance — July 1, 1984	\$294,584,437	\$141,600,154
Add —		
New Issue	24,045,000	9,871,398
Total	318,629,437	151,471,552
Deduct —		
Payments — Current Year	32,675,000	19,958,097
Balance — June 30, 1985	\$285,954,437	\$131,513,455

NEW BONDS ISSUED...Authorized bond issues in the current year totaled \$24,045,000 in bonds and \$9,871,398 in interest and were for the following purposes:

	BONDS	INTEREST
Highway	\$ 6,000,000	\$2,522,700
Environmental Protection	1,000,000	392,443
Courthouses	720,000	282,556
Airports	450,000	176,591
Portland Cargo	500,000	196,222
Ferry Boat	875,000	343,387
Searsport Cargo	10,500,000	4,120,594
Sears Island Terminal	2,500,000	981,095
Energy	1,500,000	855,810
Total	\$24,045,000	9,871,398

**STATE OF MAINE
BONDS AUTHORIZED — UNISSUED
FUND, LAW AND PURPOSE
JUNE 30, 1985**

HIGHWAY:

Chapter 40 — P&S 1983

Highway and bridge improvements

Authorized \$24,600,000 but issued

\$18,300,000

\$6,300,000

POLLUTION:

Chapter 67-77

Planning, construction and equipment of
pollution abatement facilities

Authorized \$30,000,000 but

issued \$14,000,000

\$16,000,000

Chapter 99 — P&S 1984

Planning, construction and equipment of
pollution abatement facilities and mitigate
threats to public health and the environment
from uncontrolled hazardous substance sites

Authorized \$15,735,000 but issued

\$1,000,000

14,735,000

TOTAL POLLUTION

\$30,735,000

EDUCATION:

Resolves 1971 (Constitution - Article VIII,
Section 2)

Guarantee of loans to Maine students
in higher education

\$ 3,000,000

Chapter 108 — P&S 1984

To provide funds for capital improvements,
construction, renovations, equipment and
furnishings for vocational-technical
institutes and procurement of a tug boat
for training purposes at the Maine
Maritime Academy

13,425,000

Chapter 109 — P&S 1984

To provide for the construction and renovation
of higher education facilities at the
University of Maine

16,500,000

TOTAL EDUCATION

\$32,925,000

CORRECTIONS:

Chapter 111 — P&S 1984

To provide for the construction and
renovation of correctional facilities

\$10,035,000

INDIAN RESERVATION:

A-1X-14C

Payment of mortgage loans for Indian Housing

\$1,000,000

PARKS AND RECREATION:

Chapter 138-73

Acquisition of real property of State Parks

\$500,000

FINANCIAL AUTHORITY OF MAINE (F.A.M.E.):

Maine Guarantee Authority

A-1X-14A

To provide funds for the purpose of
fostering, encouraging and assisting the
physical location, settlement and resettle-
ment of industrial manufacturing, fishing,
agricultural and recreational enterprise
within the State

\$54,635,944

Maine Veterans Mortgage

A-1X-14D

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

4,000,000

Maine Small Business Loan Guarantee

Title 5, Section 15008-9-78

To guarantee small business loans
to War Veterans

2,500,000

TOTAL FINANCE AUTHORITY OF MAINE (F.A.M.E.)

\$61,135,944

PARKS AND AIRPORTS:

Chapter 140-71

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

\$403,000

INSURANCE OF LOANS FOR

MAINE SCHOOL BUILDING AUTHORITY:

Chapter 8 — Constitutional Resolves, as amended.

For payment of revenue bonds of the Maine
School Building Authority on school projects
within the State

\$4,800,000

AGRICULTURE AND

ECONOMIC DEVELOPMENT:

Chapter 65/75 — P&S 1981

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 centralize packing facilities.

Authorized \$33,300,000 but issued
\$33,050,000

\$250,000

AIR AND SEA

TRANSPORTATION IMPROVEMENTS:

Chapter 58 — P&S 1983

To provide funds for airport improvements,
cargo and ferry terminal improvements and
construction of crew quarters.

Authorized \$11,875,000
but issued \$5,825,000

\$6,050,000

TOTAL AUTHORIZED BUT UNISSUED BONDS

\$154,133,944

**STATE DEPARTMENT OF AUDIT
MUNICIPAL BUREAU**

Municipalities and quasi-municipal corporations are required by statute to have their accounts post-audited annually by either the State Department of Audit or by a qualified public accountant. This Department has been advised that the qualification of a public accountant includes registration by the Maine Board of Accountancy.

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

During the fiscal year July 1, 1984 to June 30, 1985, the Municipal Bureau conducted post-audits of the following:

Municipalities and Districts	87
Counties (including Register of Deeds and Probates)	11
School districts	30
Special Services	<u>122</u>
Total	<u>250</u>

MUNICIPALITIES

The Municipal Bureau conducted post-audits of approximately 15% of the municipalities for the 1984 fiscal year. Accounting procedures and practices were, for the most part, being satisfactorily followed; however, exceptions were noted and in those instances they were discussed with the responsible officials as well as being included in the audit commentary.

The principal statutory violation noted pertained to departmental expenditures exceeding appropriations as set by the legislative body. 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 per the following: depositing of monies by the treasurers at required times and remittances of property and excise tax collections by collectors.

Recommendations were also submitted in instances where it was considered that accounting procedures could be strengthened. These exceptions pertained principally to the main-

taining of a complete general ledger on a current basis and monthly trial balances, monthly financial statements, periodic reconciliation of tax accounts with collectors, monthly reconciliation of bank accounts by the treasurer, inventories of property and equipment and a review of receivables, including properties acquired by nonpayment of taxes, for liquidation.

As a result of a petition from the voters of the Town of Smyrna, an audit of available town records was conducted for the 1984 year. Recommendations were made to the municipal officials which would strengthen the accounting procedures as well as compliances with certain statutes.

The Maine Revised Statutes Annotated provides that the municipal officers shall notify the State Auditor of the name and address of the auditor elected or engaged within thirty days after his election or engagement. The Maine Revised Statutes Annotated also provides that within thirty days after completion of a post-audit of a municipality or quasi-municipal corporation, the auditor shall send to the State Auditor a certified copy of the report and a certified copy of the audit procedural form prescribed by the State Auditor.

The preceding two paragraphs are a reminder to the municipal officials and the independent auditors that these are certain statutory requirements that must be followed. As we have indicated in the past, there are 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 allowing 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 1984 year.

For the most part the accounting records of the State audited counties and their related agencies had been maintained in a generally satisfactory manner. However, in those instances counties and their related agencies had been maintained in a generally satisfactory manner. However, in those instances where accounting procedures and controls could be strengthened, recommendations were made to proper county officials.

The principal exceptions and/or recommendations pertained to the maintenance of a complete general ledger, monthly trial

balances, excise tax procedures for unorganized territories and inventories of county properties.

MUNICIPAL SURVEY

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

**VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES
AT CLOSE OF 1984 FISCAL YEAR**

ANDROSCOGGIN COUNTY

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Auburn	23,128	\$405,605,840	.02510	\$10,180,707	(a)	\$4,125,714	\$ 756,312	
Durham	2,074	35,551,400	.0175	622,149	92.8		74,072	
Greene	3,037	51,224,620	.01350	691,536	93.4		200,580	
Leeds	1,463	21,843,030	.018	393,175	92.5		97,360	
Lewiston	40,481	605,492,550	.0244	14,774,018	100.4	15,481,000	973,027	
Lisbon	8,769	(a)	(a)	(a)	(a)	(a)	(a)	
Livermore	1,826	29,760,899	.012	357,131	99.5		33,771	
Livermore Falls	3,572	41,929,817	.02385	1,000,026	92.8	588,500	339,875	
Mechanic Falls	2,616	21,434,500	.0285	610,885	91.8	1,475,000	102,341	
Minot	1,631	(a)	(a)	(a)	(a)	(a)	(a)	
Poland	3,578	66,959,550	.016	1,071,353	94.8	1,940,000	212,861	
Sabattus	3,081	40,752,890	.01590	647,971	93.2	1,563,171	46,836*	
Turner	3,539	67,069,138	.014	938,968	86.6		244,202	
Wales	862	13,218,722	.018	237,937	(a)	(a)	51,997	

AROOSTOOK COUNTY

Allagash	448	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Amity	168	3,484,067	.0102	35,537	91.3		1,810	34,386
Ashland	1,865	25,362,860	.0195	494,576	100.9	28,100	195,834	162,402
Bancroft	61	2,099,815	.016	33,597	95.2		14,295	31,337
Benedicta	225	3,738,392	.0225	84,114	67.1	14,525	167	66,528
Blaine	922	7,379,290	.02850	210,310	76.4	22,500	5,474	79,438
Bridgewater	742	8,647,146	.02	172,943	86.7		30,269	38,086
Caribou	9,916	146,141,670	.0245	3,580,472	98.0	745,150	1,527,054	1,455,091
Cary Plantation	229	2,037,531	.0176	35,861	93.5			31,509
Castle Hill	509	5,377,359	.0125	67,217	96.1			88,587

AROOSTOOK COUNTY — Continued

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Caswell Plantation	586	\$ 5,342,272	.013	\$ 69,450	95.0	\$	\$154,995	\$ 90,571
Chapman	406	5,195,360	.0125	64,942	97.4		2,834	57,029
Crystal	349	4,206,665	.015	63,100	88.6			22,031
Cyr Plantation	147	2,941,162	.0185	54,412	98.6		17,152	12,160
Dyer Brook	275	4,922,834	.00155	7,630	108.0		398	492,241
E Plantation	55	1,240,135	.02525	31,313	95.8	21,000		4,967
Eagle Lake	1,019	11,205,670	.018	201,702	89.4	77,000	29,066	68,944
Easton	1,305	44,122,228	.019	838,322	100.9	250,000	79,403	270,205
Fort Fairfield	4,376	52,282,310	.027	1,411,622	100.8	146,105	398,396	477,791
Fort Kent	4,826	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Frenchville	1,450	20,619,206	.016	329,907	89.9	53,643	48,523*	86,808
Garfield Plantation	107	2,417,590	.0036	8,703	96.0		32,898	266,236
Glenwood Plantation	7	1,957,420	.0117	22,902	98.0		8,374	28,051
Grand Isle	719	6,484,972	.02450	158,882	91.8		36,788	107,993
Hamlin	340	3,163,178	.013	41,121	87.5			34,924
Hammond	73	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Haynesville	169	3,552,058	.015	53,281	94.9	50,639	23,097	9,434
Hersey	67	1,874,283	.0145	27,177	97.6			29,617
Hodgdon	1,084	13,651,877	.017	232,082	107.1		68,659	130,848
Houlton	6,766	85,059,410	.025	2,126,485	99.9	330,000		867,669
Island Falls	981	16,261,868	.0139	226,040	98.3	10,000	59,047	252,262
Limestone	8,719	25,974,500	.0195	506,503	99.4	445,579	1,487,192	365,489
Linneus	752	9,633,802	.01485	143,062	103.2	76,000	28,479	15,506
Littleton	1,009	11,771,500	.0193	227,190	94.1	2,020		16,472
Ludlow	403	4,300,800	.013	55,910	90.5		22,349	113,358
Macwahoc Plantation ..	126	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Madawaska	5,282	244,947,595	.0184	4,507,036	99.0	1,772,500	40,755	355,282
Mapleton	1,895	17,003,190	.02	340,064	98.7	26,500		228,877
Mars Hill	1,892	20,342,565	.025	508,564	85.3	26,000	30,568	241,212
Masardis	328	7,023,863	.0185	129,941	99.5	10,000		102,405
Merrill	285	3,796,295	.0175	66,435	110.8		63,604	155,248
Monticello	950	10,043,500	.0178	178,774	97.7		1,050	128,056

AROOSTOOK COUNTY — Continued

Municipality	Population 1980 Census	1984 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)	
Nashville Plantation ...	48	17,625,021	.00285	50,231	99.0	40	87,735	
New Canada	269	(a)	(a)	(a)	(a)	(a)	(a)	
New Limerick	513	29,284,000	.0082	240,129	93.7		196,387	
New Sweden	737	6,823,910	.0245	167,186	102.7	145,000	29,017	
Oakfield	847	9,476,040	.02	189,521	89.1	115,831	173,572	
Orient	97	8,151,664	.0122	99,450	98.2		50,123	
Oxbow Plantation	84	2,204,263	.0172	37,913	99.9		2,128	
Perham	437	5,216,740	.018	93,901	103.6		48,031	
Portage Lake	562	10,929,711	.019	207,665	100.8		61,965	
Presque Isle	11,172	173,088,949	.02425	4,197,407	104.5	2,949,028	320,574	
Reed Plantation	274	4,653,181	.017	79,104	96.7	31,600	52,949	
St. Agatha	1,035	11,976,360	.01780	213,179	94.0		29,609	
St. Francis	839	8,684,033	.0152	131,997	102.6		10,276	
St. John Plantation	322	(a)	(a)	(a)	(a)	(a)	(a)	
Sherman	1,021	10,678,770	.01775	189,548	83.1		9,722	
Smyrna	354	4,813,632	.0094	45,248	84.3		43,758	
Stockholm	319	(a)	(a)	(a)	(a)	(a)	(a)	
Van Buren	3,557	33,770,740	.024	810,498	88.0	621,758	29,670	
Wade	285	3,969,935	.019	75,429	94.5		1,823	
Wallagrass Plantation ...	653	8,020,680	.01382	110,846	95.0		58,182	
Washburn	2,028	29,088,215	.02	581,764	98.8	128,588	48,578	
Westfield	647	7,737,292	.019	147,009	94.6		23,646	
Westmanland	53	(a)	(a)	(a)	(a)	(a)	(a)	
Weston	155	5,157,115	.0141	72,715	96.3	20,000	4,866	
Winterville Plantation ...	235	4,411,712	.01	44,117	99.6		610	
Woodland	1,369	14,376,400	.0168	241,524	95.2	13,794	58,149	

CUMBERLAND COUNTY

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Baldwin	1,140	\$ 22,321,570	.012	\$ 267,859	96.1	\$	\$ 46,282	\$ 130,237
Bridgton	3,528	105,246,420	.019	1,999,682	95.5	275,000	39,786	50,722
Brunswick	17,366	295,290,100	.02380	7,027,904	97.1	4,576,000	347,359	1,009,056
Cape Elizabeth	7,838	209,696,480	.0244	5,116,594	96.8	4,103,372	966,988	559,171
Casco	2,243	54,485,064	.01520	828,173	95.5	36,629	23,442	53,459*
Cumberland	5,284	129,960,550	.0195	2,534,237	98.3	495,000	35,882	90,518
Falmouth	6,853	255,360,829	.01895	4,839,088	97.7	1,668,000	82,784	1,886,208
Freeport	5,863	(a)	(a)	(a)	(a)	5,380,000	(a)	874,147
Gorham	10,101	169,301,000	.02015	3,411,415	99.3	3,294,000	137,747	612,872
Gray	4,344	105,859,600	.0154	1,630,238	94.6		212,649	150,053
Harpswell	3,796	115,117,272	.01560	1,795,829	98.6	250,000	15,000	485,636
Harrison	1,667	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Naples	1,833	65,547,595	.01390	911,112	96.1	5,625	27,152	313,662
New Gloucester	3,180	44,366,800	.019	842,969	93.7		18,947	8,043
North Yarmouth	1,919	43,748,160	.0132	577,476	93.5	10,000		84,346
Portland	61,572	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Pownal	1,189	22,364,665	.01620	362,308	104.2		6,111	137,792
Raymond	2,251	115,493,915	.0115	1,328,180	97.4	18,150	135,325	10,754*
Scarborough	11,347	273,549,000	.01970	5,388,920	(a)	3,341,149	16,289	838,405
Sebago	974	31,385,020	.019	596,315	93.8		14,568	78,401
South Portland	22,712	374,139,700	.03640	13,618,685	(a)	7,690,000	145,090	2,109,632
Standish	5,946	154,465,040	.012	1,853,580	91.7		38,044	645,226
Westbrook	14,976	370,232,000	.02865	10,607,160	(a)	8,144,500	584,453	1,670,365
Windham	11,282	227,577,200	.01680	3,823,297	(a)	3,091,667	241,339	1,758,199
Yarmouth	6,585	490,242,500	.0115	5,637,789	(a)	3,469,000	185,656	866,424

FRANKLIN COUNTY

Avon	475	7,522,340	.0105	78,985	97.8		6,132	60,394
Carrabasset Valley	107	69,720,379	.007	488,043	102.2	1,220,533	131,404	380,320
Carthage	438	3,884,225	.019	73,800	95.2		7,563	14,378

FRANKLIN COUNTY

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Chesterville	869	\$ 13,079,646	.0179	\$ 234,126	92.1	\$	\$ 15,338	\$ 89,991
Coplin Plantation	111	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Dallas Plantation	146	6,905,895	.0139	95,991	94.3	22,600	59,020	31,936
Eustis	582	16,000,880	.0140	224,012	92.2		43,325	38,712
Farmington	6,730	85,664,510	.02130	1,824,655	(a)	1,014,206	(a)	72,712
Industry	563	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Jay	5,080	543,860,960	.0085	4,622,818	99.8	770,000	647,269	67,497
Kingfield	1,083	17,832,130	.0161	287,098	97.0	600,000	149,897	73,871
Madrid	178	2,945,620	.019	55,967	103.2		78,104	17,120
New Sharon	969	15,860,500	.0163	258,526	90.5		104,413	67,788
New Vineyard	607	10,185,593	.0148	150,747	(a)		14,722	90,178
Phillips	1,092	11,320,182	.0258	292,061	93.8			177,422
Rangeley Plantation ..	69	12,539,853	.0069	86,525	97.9	44,141	61,779	69,380
Rangeley	1,023	52,977,280	.0147	778,767	96.9	1,311,364	33,753	28,954
Sandy River Plantation ..	50	5,907,136	.0055	32,489	96.7		49,459	30,400
Strong	1,506	(a)	(a)	(a)	(a)	7,000	70,265	7,246
Temple	518	6,516,360	.0225	146,618	93.7	193,500	37,513	4,836
Weld	435	12,786,833	.0171	218,655	98.4	18,265	73,753	17,314
Wilton	4,382	62,570,080	.02225	1,392,184	94.1	1,759,350	39,587	60,046

HANCOCK COUNTY

Amherst	203	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Aurora	110	2,123,588	.01735	36,844	104.0		14,148	39,205
Bar Harbor	4,124	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Blue Hill	1,644	59,569,120	.017	1,012,676	100.0	353,300	75,234	272,381
Brooklin	619	38,216,429	.0081	309,553	98.9			122,309
Brooksville	753	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Bucksport	4,345	183,153,164	.01775	3,250,972	99.9	45,000	139,429	184,068
Castine	1,304	34,641,430	.0171	592,262	99.8	623,642	43,436	140,173

HANCOCK COUNTY — Continued

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Cranberry Isles	198	\$ 19,912,750	.0089	\$ 177,223	95.9	\$	\$ 32,180	\$ 47,018
Dedham	841	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Deer Isle	1,492	61,185,970	.0114	697,520	99.8			205,385
Eastbrook	262	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Ellsworth	5,179	118,818,580	.01995	2,370,432	97.6	2,226,000		417,262
Franklin	979	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Frenchboro	43	1,945,400	.021	40,853	99.7		53,656	28,429
Gouldsboro	1,574	38,094,343	.0145	552,367	95.0		152,585	124,352
Great Pond	45	1,367,678	.022	30,089	100.0		1,257	14,393
Hancock	1,409	34,481,860	.0113	389,645	100.8	(a)	28,523	107,924
Lamoine	953	32,716,850	.0093	304,267	96.4	150,350	61,522	91,490
Mariaville	168	5,182,742	.016	82,924	100.0		37,461	45,722
Mount Desert	2,063	112,870,240	.017	1,918,794	99.9	978,000	926,180	411,649
Orland	1,645	30,961,180	.01260	390,111	100.1	281,000	263,741	254,197
Osborn	47	1,735,106	.0125	21,689	99.8		10,904	9,893
Otis	307	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Penobscot	1,104	16,090,364	.01725	277,486	97.4	865,000	151,891	91,537
Sedgwick	795	19,583,070	.014	274,163	97.1		186,517	65,473
Sorrento	276	9,597,200	.01010	96,932	97.7		10,801	60,825
Southwest Harbor	1,855	61,866,500	.011	680,531	69.6	1,538,180	165,045	152,699
Stonington	1,273	39,474,930	.014	552,649	97.7	15,000	124,769	54,458
Sullivan	967	20,872,767	.01497	312,465	89.7		23,932	145,692
Surry	894	25,324,873	.0169	427,990	95.5	136,650	169,629	127,178
Swan's Island	337	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Tremont	1,222	31,453,900	.0185	581,897	94.7	40,000	77,306	12,598
Trenton	718	28,045,090	.012	336,541	99.4	121,100	72,910	52,767
Verona	559	7,071,600	.011	77,788	97.6		12,574	92,761
Waltham	186	3,303,656	.01560	51,537	96.4	18,000	5	45,186
Winter Harbor	1,120	21,867,478	.01264	276,405	(a)	165,000	63,387	78,008

KENNEBEC COUNTY

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Albion	1,551	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	\$ (a)	
Augusta	21,819	372,654,800	.2575	9,595,862	94.5	5,612,863	53,322	7,898*
Belgrade	2,043	52,570,242	.01465	770,154	96.1		25,693	306,231
Benton	2,188	27,230,732	.014	381,230	93.7		1,672	164,909
Chelsea	2,522	(a)	(a)	(a)	(a)	(a)	(a)	(a)
China	2,918	61,193,800	.0125	764,923	96.1	72,170	146,137	207,802
Clinton	2,696	36,164,372	.0175	632,877	(a)	80,000	183	122,271
Farmingdale	2,535	34,394,574	.017	584,710	95.4	1,040,889		139,951
Fayette	812	18,440,256	.0204	376,181	(a)	192,000	23,767*	61,911
Gardiner	6,485	92,282,670	.0215	1,984,009	94.7	2,097,226	38,407	219,005
Hallowell	2,502	40,361,626	.0215	867,775	94.3	413,088	1,763	157,462
Litchfield	1,954	30,710,473	.01875	575,824	96.5	79,449	9,619	37,239
Manchester	1,949	46,147,195	.0168	775,273	95.9	24,000	103,366	121,732
Monmouth	2,888	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Mount Vernon	1,021	23,732,700	.019	450,921	(a)	26,102	39,991	58,094
Oakland	5,162	77,364,300	.0177	1,369,348	(a)	140,000	79,275	551,902
Pittston	2,267	25,457,160	.0013	330,943	99.3		7,000	186,554
Randolph	1,834	15,751,034	.01625	255,954	99.5	515,320	18,688	89,909
Readfield	1,943	42,237,514	.0158	667,353	(a)	230,000	54,209	364,211
Rome	627	24,046,990	.0131	315,016	(a)			78,913
Sidney	2,052	45,386,455	.09	438,967	88.8	8,000		129,204
Vassalboro	3,410	45,848,200	.0168	770,250	(a)	80,800	47,534	30,305
Vienna	454	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Waterville	17,779	282,039,920	.02450	6,909,992	100.0	5,672,000	133,193	786,129
Wayne	680	(a)	(a)	(a)	(a)	(a)	(a)	(a)
West Gardiner	2,113	27,874,635	.0136	379,095	95.2	93,000	40,753	114,413
Windsor	1,702	23,890,895	.0121	287,824	(a)	330,200	157,554	104,064
Winslow	8,057	196,627,440	.0177	3,480,306	(a)	389,500	369,814	1,010,410
Winthrop	5,889	99,890,570	.019	1,897,921	45.3	1,482,750	93,152	337,722

KNOX COUNTY

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Appleton	818	\$ 12,375,327	.0165	\$ 204,193	85.5	\$ 695,000	\$ 20,453	\$ 93,778
Camden	4,584	121,287,000	.021	2,547,027	97.7	364,333	212,325	593,563
Cushing	795	22,755,900	.0162	368,645	99.2		37,240	163,220
Friendship	1,000	30,804,702	.01194	367,808	98.3		50,234	57,557
Hope	730	16,055,020	.015	240,825	91.6	100,000	35,833	29,461
Isle au Haut	57	4,188,647	.02000	83,773	98.1		117,523	4,026
Matinicus Isle Plantation ...	66	2,990,988	.01535	45,912	96.8		4,146	28,177
North Haven	373	27,071,203	.0165	446,675	100.4	515,320	101,219	121,134
Owl's Head	1,633	47,343,197	.0112	530,244	98.0		7,119	86,819
Rockland	7,919	148,859,600	.0265	3,944,779	93.2	1,558,443	423,928	363,849
Rockport	2,749	81,374,086	.0183	1,489,146	93.5		27,579	408,701
St. George	1,948	70,219,355	.0137	962,004	98.2		116,836	105,547
South Thomaston	1,064	27,571,010	.015	413,565	95.5	243,724		55,526
Thomaston	2,900	54,063,000	.0255	1,378,606	97.8	240,000	75,377	380,328
Union	1,569	33,221,342	.012	398,656	94.8		46,440	160,781
Vinalhaven	1,211	52,146,100	.01325	690,936	100.1	97,200	50,821	134,310
Warren	2,566	36,864,000	.0143	527,155	99.8		17,006	362,169
Washington	954	18,528,172	.0126	233,455	92.0		13,144	45,251

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LINCOLN COUNTY

Alna	425	11,072,102	.0134	148,366	95.9		32,273	9,997
Boothbay	2,308	89,041,473	.02020	1,798,638	96.5	65,722	58,827	192,502
Boothbay Harbor	2,207	100,380,645	.01585	1,591,034	97.9	35,000	41,859	148,719
Bremen	598	19,767,775	.01575	311,343	98.2		113,204	68,673
Bristol	2,095	119,530,400	.0089	1,063,821	97.9	65,000	218,145	354,581
Damariscotta	1,493	42,372,704	.017	720,335	98.9		67,189	104,103
Dresden	998	20,455,440	.0128	261,830	90.9	6,557	65,476	82,916
Edgecomb	841	25,362,861	.0135	342,398	92.9	8,015	9,864	43,937

LINCOLN COUNTY — Continued

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Jefferson	1,616	\$46,853,705	.0108	\$ 506,020	97.6	\$ 18,126	\$ 131,392	\$ 206,897
Monhegan Plantation ..	109	4,875,350	.016	78,006	95.0		47,713	5,253
Newcastle	1,227	30,298,321	.017	515,072	98.7	6,490	100,002	116,180
Nobleboro	1,154	22,527,396	.0165	371,702	97.7	(a)	163,189	86,227
Somerville	377	5,639,330	.012	67,672	97.3		21,433	44,421
South Bristol	800	59,190,215	.007	414,332	98.8		72,135	124,281
Southport	598	48,081,588	.010	480,816	97.3		252,987	15,244
Waldoboro	3,985	94,104,700	.013	1,223,361	93.8		3,151	224,900
Westport	420	21,350,064	.0089	190,016	98.0		23,711	31,095
Whitefield	1,606	19,513,708	.018	351,247	90.9	12,500	134,834	11,566
Wiscasset	2,832	297,178,633	.02	5,943,573	99.8	105,000	940,997	164,702

OXFORD COUNTY

Andover	850	37,693,842	.00875	329,821	(a)	(a)	23,226	717,100
Bethel	2,340	33,074,700	.010	330,747	96.7	173,000	154,546	188,742
Brownfield	767	16,504,277	.00825	136,161	98.5	81,389	280	95,188
Buckfield	1,333	14,277,960	.019	271,281	(a)	16,000	46,900	51,478
Byron	114	3,808,450	.019	72,361	88.8		3,028	29,174
Canton	831	11,748,140	.018	211,467	(a)		33,632	30,367
Denmark	672	30,357,800	.014	425,009	96.7	70,400	12,303	89,327
Dixfield	2,389	32,060,000	.0195	625,170	102.6	159,467	12,256	110,588
Fryeburg	2,715	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Gilead	191	4,864,125	.01525	74,198	89.5	44,525	33,793	5,132
Greenwood	653	18,064,910	.0202	364,911	96.9		166,061	4,857*
Hanover	256	4,430,400	.0136	60,253			30,385	
Hartford	480	15,029,710	.01575	236,718	93.8		40,121	37,470
Hebron	665	8,889,500	.0136	120,897	97.4		598	70,032

OXFORD COUNTY — Continued

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*		
		Valuation	Town Rate	Commitment			Appropriated		Unappropriated
Hiram	1,067	\$ 21,669,539	.0157	\$ 340,212	95.6	\$ 20,000	\$ 30,747	\$ 14,919	
Lincoln Plantation	50	6,323,789	.0087	55,017	100.2	8,116	69,952	68,323	
Lovell	767	38,960,998	.0146	568,831	102.3	30,000	92,409	88,055	
Magalloway Plantation ..	79	3,107,185	.0112	34,800	100.7		32,895	44,189	
Mexico	3,698	33,651,900	.026	874,949	98.7	34,000	3,402	257,376	
Newry	235	(a)	(a)	(a)	(a)	(a)	(a)	(a)	
Norway	4,042	60,967,020	.022	1,341,274	(a)	185,417	559	384,238	
Otisfield	897	28,676,579	.01514	434,164	91.6	40,000	13,675*	30,814	
Oxford	3,143	47,210,430	.01810	854,509	92.1	271,000	39,401	24,068	
Paris	4,168	78,912,875	.01575	1,242,881	97.0	97,402	64,063	199,297	
Peru	1,564	25,376,887	.0165	418,719	95.1		34,938	59,692	
Porter	1,222	17,484,864	.015	262,273	93.9		5,784	141,923	
Roxbury	373	12,128,400	.016	194,054	87.6		34,182	88,286	
Rumford	8,240	238,990,170	.028	6,691,725	(a)	2,073,158	524,345	971,615	
Stoneham	204	6,247,789	.0162	101,217	86.9	36,756	18,921	156,519	
Stow	186	5,797,000	.0154	89,274	96.8		10,513	30,865	
Sumner	613	10,653,051	.0188	200,277	89.3		18,981	77,848	
Sweden	163	7,022,592	.0192	134,834	99.0		19,961	16,464	
Upton	65	3,217,715	.0133	42,796	(a)	14,130	64,253	26,483	
Waterford	951	26,063,240	.01725	449,591	(a)		19,143	116,267	
West Paris	1,390	11,534,334	.0225	259,524	90.9	28,533	54,007	4,661	
Woodstock	1,087	21,890,180	.0205	448,749	90.5		17,531	202,296	

PENOBSCOT COUNTY

Alton	468	4,844,135	.0185	89,617	94.5	117,000	91,670	26,649
Bangor	31,643	488,384,300	.032	15,500,298	103.0	12,510,000	3,678,894	4,161,931
Bradford	888	13,311,206	.01235	164,393	(a)	(a)	41,829	65,758
Bradley	1,149	(a)	(a)	(a)	(a)	(a)	(a)	(a)

PENOBSCOT COUNTY — Continued

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Brewer	9,017	\$122,968,010	.01607	\$1,976,096	96.8	\$2,140,550	\$422,582	\$444,943
Burlington	322	6,267,806	.0185	115,954	90.9		43,852	69,002
Carmel	1,695	22,135,800	.0112	247,921	90.4		67,889	64,831
Carroll Plantation	175	2,627,785	.0158	41,519	101.0		34,972	19,287
Charleston	1,037	11,886,445	.017	202,070	89.8		41,684	40,433
Chester	434	5,520,828	.018	99,375	80.0		8,290	54,092
Clifton	462	10,990,765	.0115	126,395	95.0		12,495	59,614
Corinna	1,887	21,846,146	.0205	447,846	94.3	(a)	129,789	47,020
Corinth	1,711	19,737,810	.0134	264,487	102.5		36,885	67,831
Dexter	4,286	66,096,900	.019	1,255,841		1,057,542	377,626	505,399
Dixmont	812	7,841,381	.018	141,145	89.8		9,493	65,324
Drew Plantation	57	2,224,540	.018	40,042	(a)		10,246	72,956
East Millinocket	2,372	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Eddington	1,769	26,285,226	.014	367,993	93.7	27,933		211,347
Edinburg	126	2,881,943	.0114	32,854	98.8		3,019	27,861
Enfield	1,397	23,332,854	.0149	347,661	92.2	16,000	15,218	157,639
Etna	758	9,767,121	.0113	110,368	96.5		11,785	75,931
Exeter	823	10,021,520	.0153	153,330	89.8	49,170	6,807	87,262
Garland	718	7,972,646	.021	167,426	86.7	35,611	8,995	35,760
Glenburn	2,319	40,613,980	.013	527,982	97.1	1,000,000	123,086	126,805
Greenbush	1,064	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Greenfield	194	3,837,600	.016	61,402	100.1		116,124	61,757
Hampden	5,250	120,756,750	.0157	1,895,881	100.9	1,687,690	82,993	665,612
Hermon	3,170	66,731,100	.012	800,773	(a)	110,000	503,349	346,166
Holden	2,554	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Howland	1,602	20,546,830	.01325	272,245	100.2	40,000	62,168	33,573
Hudson	797	10,175,960	.016	162,815	91.5		21,159	184,993
Kenduskeag	1,210	9,873,929	.01325	130,831	99.6		1,225	115,674
Lagrange	509	5,749,390	.012	68,993	91.6		11,490	60,148
Lakeville	32	5,656,715	.00215	12,162	100.5			16,939
Lee	688	10,103,077	.0158	159,629	90.4	25,600	75,966	25,813

PENOBSCOT COUNTY — Continued

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Levant	1,117	\$ 16,446,147	.016	\$ 263,138	(a)	\$ 17,500	\$ 2,430	\$ 134,259
Lincoln	5,066	108,137,570	.0205	2,216,833	99.6	333,050	1,000	490,313
Lowell	194	4,014,500	.0106	42,554	95.2		19,538	35,235
Mattawamkeag	1,000	16,505,965	.019	313,614	98.2	81,022	8,915	22,860
Maxfield	64	1,395,400	.0115	16,047	101.2	1,200	15,068	13,902
Medway	1,871	23,300,676	.019	442,713	100.3	195,000	22,762	202,210
Milford	2,160	50,090,690	.0123	616,116	98.5	339,073	195,594	87,042
Millinocket	7,567	331,368,500	.01970	6,527,959	97.7	3,265,000	1,017,534	1,564,850
Mount Chase	233	4,762,044	.0245	116,670	82.6	32,350	4,399	23,867
Newburgh	1,228	15,142,639	.0128	193,826	91.6		8,443	75,198
Newport	2,755	34,246,270	.0209	715,747	96.3		34,734	134,722
Old Town	8,422	236,254,700	.0182	4,299,836	100.6	1,836,650	251,693	728,444
Orono	10,578	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Orrington	3,244	48,641,950	.0198	963,111	94.3		173,540	135,976
Passadumkeag	430	13,179,155	.0145	191,098	98.8		10,526	42,506
Patten	1,368	11,391,301	.0262	298,453	87.9			186,090
Plymouth	811	9,267,271	.0125	115,841	107.9	7,110	5*	90,187
Prentiss Plantation ...	205	2,770,358	.0192	53,191	85.2		10,784	28,597
Seboeis Plantation ...	53	1,890,230	.012	22,683	100.5		690	15,336
Springfield	443	4,996,392	.016	79,942	87.5		7,563	77,611
Stacyville	554	6,277,270	.025	156,932	118.0		4,840	174,051
Stetson	618	9,307,886	.014	130,310	98.7		24,542	66,976
Veazie	1,610	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Webster Plantation ...	82	1,934,006	.013	25,142	102.5		30,350	6,820
Winn	503	6,156,300	.014	86,188	89.4		21,889	164,470
Woodville	226	7,442,553	.0175	130,248	97.3		93,443	54,383

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PISCATAQUIS COUNTY

Abbot	576	8,835,004	.0126	11,321	99.0		15,704	29,657
Atkinson	306	5,216,939	.01724	89,940	93.4		28,954	24,504

PISCATAQUIS COUNTY — Continued

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Beaver Cove	56	\$ 8,253,230	.0054	\$ 44,567	100.3	\$	\$ 5,415	\$ 21,150
Bowerbank	27	7,338,168	.0053	38,892	97.0		91,482	6,559
Brownville	1,545	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Dover-Foxcroft	4,323	55,868,930	.0192	1,072,683	96.9	102,500	16,990	325,858
Greenville	1,839	40,204,477	.0193	775,956	(a)	493,379	484,010	216,046
Guilford	1,793	34,924,070	.01350	471,475	98.5	123,570	27,753	94,194
Kingsbury Plantation ...	4	2,463,955	.0101	24,886	96.7		18,223	12,009
Lake View Plantation ...	20	5,637,020	.0038	21,421	99.6		36,340	630
Medford	163	2,943,610	.0155	45,626	93.5		97,532	49,859
Milo	2,624	31,507,140	.022	693,157	94.3	54,290	56,789	96,562
Monson	804	13,583,430	.0144	195,601	96.0	32,375	77,867	76,819
Parkman	621	7,850,570	.01935	151,909	96.6		7,021	59,812
Sangerville	1,219	18,497,840	.0138	255,270	92.3	17,660	30,375	90,391
Sebec	469	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Shirley	242	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Wellington	287	4,034,443	.02084	84,078	84.6		8,168	57,193
Willimantic	164	5,314,791	.014	74,407	98.7	150	18,404	38,448

SAGADAHOC COUNTY

Arrowsic	305	8,958,348	.013	116,459	96.3		48,754	34,558*
Bath	10,246	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Bowdoin	1,629	24,311,650	.0186	452,197	90.5		5,001	53,619
Bowdoinham	1,828	28,862,197	.02175	627,753	(a)	21,333	394,324	60,551
Georgetown	735	27,783,200	.017	472,314	97.5		160,396	41,196
Phippsburg	1,527	59,427,628	.0136	808,216	98.1	340,000	349,530	105,760
Richmond	2,627	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Topsham	6,431	(a)	(a)	(a)	(a)	(a)	(a)	(a)
West Bath	1,309	31,068,034	.0155	481,552	96.7	590,000	91,856	143,818
Woolwich	2,156	30,744,597	.0204	627,190	98.5	270,000	309,802	129,650

SOMERSET COUNTY

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Anson	2,226	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	\$ (a)	\$ (a)
Athens	802	11,260,090	.014	157,641	92.9	34,680	1,225	35,557
Bingham	1,184	13,006,200	.021	273,130	98.8	203,000	89,837	22,259
Brighton Plantation ...	74	2,243,300	.021	47,109	99.4		10,898	23,463
Cambridge	445	6,236,100	.010	62,361	94.5		16,213	28,561
Canaan	1,189	21,479,325	.013	279,231	90.1	80,000	10,197	67,328
Caratunk	84	6,036,747	.012	72,441	98.9		46	53,639
Cornville	838	15,196,292	.0144	218,827	97.6	46,180	25,066	14,986
Dennistown Plantation ...	30	2,352,940	.0073	17,176	98.8		24,598	27,735
Detroit	744	9,228,261	.01685	155,496	98.2		80,187	12,095
Embden	536	37,491,979	.0086	322,431	99.0		18,163	152,068
Fairfield	6,113	76,336,244	.024693	1,884,977	104.1	548,309	14,312	104,558
Harmony	755	10,331,075	.011	113,643	92.7		34,827	19,436
Hartland	1,669	25,524,417	.01675	427,534	94.2	813,500	4,913	29,547
Highland Plantation ...	60	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Jackman	1,003	17,687,470	.0117	206,943	98.5		156,235	295,389
Madison	4,367	215,687,990	.0107	2,307,861	90.1	67,981	75,239	289,622
Mercer	448	10,045,930	.0139	139,638	94.7		202	44,009
Moose River	252	4,643,947	.015	69,659	92.4	6,739	4,513	29,258
Moscow	570	27,934,832	.0097	270,968	100.7		12,706	188,216
New Portland	651	12,948,130	.0160	207,170	97.4		3,013	31,875
Norridgewock	2,552	34,078,220	.016	545,252	91.9		27,065	58,538
Palmyra	1,485	14,106,132	.0125	176,327	100.4	30,000	61,042	38,282
Pittsfield	4,125	75,039,652	.02150	1,613,357	(a)	365,000	58,885	457,240
Pleasant Ridge Plt.	99	24,197,281	.0145	350,861	100.0		47,188	57,919
Ripley	439	5,430,550	.0176	95,578	90.4		45,095	38,873
St. Albans	1,400	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Skowhegan	8,098	422,695,720	.0122	5,156,888	(a)		76,212	701,199
Smithfield	748	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Solon	827	12,115,725	.0185	224,130	93.6	35,199	368	39,373
Starks	440	7,949,028	.0196	155,801	83.0		43,515	60,777
The Forks Plantation ...	72	4,792,911	.019	91,066	97.8		47,373	74,666
West Forks Plantation ..	72	3,980,920	.0108	42,994	100.3		34	24,240

WALDO COUNTY

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Belfast	6,243	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	\$ (a)	
Belmont	520	5,697,675	.011	62,674	95.9		13,845	37,857
Brooks	804	9,992,866	.012	119,914	91.5			97,625
Burnham	951	18,261,260	.01625	296,746	82.3	13,600	1,689	152,194
Frankfort	783	8,246,361	.017	140,186	91.3	30,000	31,667	77,806
Freedom	457	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Islesboro	521	32,421,800	.01723	558,628	99.5	36,000	91,829	138,981
Jackson	346	6,126,107	.013	79,639	97.7		56,213	41,670
Knox	558	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Liberty	694	11,160,911	.017	189,735	101.9		80,300	22,023
Lincolntonville	1,414	42,427,816	.01337	567,260	96.4	120,000	55,187	98,752
Monroe	657	11,989,620	.0135	161,861	91.4		69,935	55,356
Montville	631	8,139,100	.02	162,782	96.0		759	56,597
Morrill	506	5,883,900	.0146	85,905	95.0		13,418	26,646
Northport	958	27,223,300	.0125	340,291	94.8		66,124	262,928
Palermo	760	13,952,900	.0162	226,037	98.6	7,768	105,906	47,769
Prospect	511	6,806,865	.0153	104,145	100.4		17,626	97,535
Searsmont	782	16,838,500	.013	218,900	92.6		12,315	8,529
Searsport	2,309	43,600,190	.02350	1,024,604	98.5	400,000	10,847	274,831
Stockton Springs	1,230	20,942,200	.01865	390,572	95.8		33,673	243,909
Swanville	873	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Thorndike	603	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Troy	701	9,214,353	.0142	130,844	99.9		16,294	39,299
Unity	1,431	17,222,972	.0145	249,733	100.7		729	93,726
Waldo	495	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Winterport	2,675	28,396,963	.0196	556,581	99.7		3,241	248,528

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WASHINGTON COUNTY

Addison	1,061	16,377,045	.011	180,147	94.4	31,100	31,901	136,688
Alexander	385	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Baileyville	2,188	144,271,662	.01725	2,488,686		1,191,000	200,731	443,096

WASHINGTON COUNTY — Continued

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund	
		Valuation	Town Rate	Commitment			Surplus and/or Deficit*	
							Appropriated	Unappropriated
Baring Plantation	308	\$ 3,291,898	.015	\$ 49,378	95.7	\$	\$ 7,609	\$ 28,912
Beals	695	5,752,838	.0295	169,709	87.6		69,578	29,180
Beddington	36	3,108,323	.01	31,083	97.4		24,331	6,797
Calais	4,262	50,965,510	.03	1,528,965	(a)	667,500	421,290	520,234
Centerville	28	1,446,900	.0165	23,874	100.0		72	23,150
Charlotte	300	5,123,809	.0195	99,915	95.6		51,047	18,885
Cherryfield	983	13,666,581	.014	191,332	96.7	1,500	94,651	51,528
Codyville Plantation ...	43	1,733,420	.0165	28,601	99.7		8,534	45,374
Columbia	275	4,082,350	.0199	81,239	107.5	87,364	37,072	44,044
Columbia Falls	517	6,368,879	.0158	100,628	91.0		22,066	45,945
Cooper	105	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Crawford	86	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Cutler	726	7,856,011	.013	102,128	100.4		5,137	76,827
Danforth	826	9,117,470	.019	173,232	90.9		1,306	131,744
Deblois	44	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Dennysville	296	3,583,485	.02	71,670	101.7		43,140	23,584
East Machias	1,233	17,283,310	.0129	222,955	(a)		13,994	48,092
Eastport	1,982	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Grand Lake Stream Plt.	198	6,637,315	.0137	91,068	99.4		55,886	41,050
Harrington	859	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Jonesboro	553	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Jonesport	1,512	18,926,565	.0178	336,893	86.8	725,000	83,503	22,911
Lubec	2,045	16,466,540	.027	444,597	95.6	97,000	75,110	8,095
Machias	2,458	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Machiasport	1,108	10,087,961	.017	171,495	90.8		18,475	36,820
Marshfield	416	5,079,077	.0207	105,137	88.3		64,694	47,357
Meddybemps	110	4,833,064	.010	48,331	98.2		36,293	26,939
Milbridge	1,306	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Northfield	88	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Pembroke	920	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Perry	737	7,347,640	.026	191,039	91.8		108,684	45,231
No. 14 Plantation	52	(a)	(a)	(a)	(a)	(a)	(a)	(a)

WASHINGTON COUNTY — Continued

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Princeton	994	\$ (a)	(a)	\$ (a)	(a)	\$ (a)	\$ (a)	\$ (a)
Robbinston	492	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Roque Bluffs	244	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Steuben	970	14,659,380	.019	278,528	86.9	11,000	123,782	31,089
Talmadge	40	1,915,468	.01568	30,035	100.5		18,728	26,265
Topsfield	240	3,225,160	.019	61,278	96.6		23,313	10,282
Vanceboro	256	3,350,290	.019	63,656	108.3		103,724	18,815
Waite	130	2,495,095	.012	29,941	101.4		63,684	40,391
Wesley	140	3,244,289	.0116	37,634	80.9		60,573	12,678
Whiting	335	6,553,319	.012	78,640	97.1	(a)	11,960	10,756
Whitneyville	264	(a)	(a)	(a)	(a)	(a)	(a)	(a)

YORK COUNTY

Acton	1,228	43,720,100	.0164	717,010	94.7	203,071	232,927	30,902*
Alfred	1,890	36,055,706	.01530	551,652	86.1		1,108	111,746
Arundel	2,150	35,559,809	.0185	657,859	84.7	95,000	161,615	35,514*
Berwick	4,149	59,811,300	.0184	1,100,528	101.8	16,250	76,943	132,326
Biddeford	19,638	376,763,460	.021	7,912,033	(a)	5,495,000	20,688	240,654
Buxton	5,775	119,189,661	.0105	1,251,492	98.9		516,851	187,141
Cornish	1,047	14,017,245	.019	266,328	91.5		21,785	81,448
Dayton	882	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Eliot	4,948	120,059,800	.014	1,680,837	(a)	(a)	89,469	510,487
Hollis	2,892	51,869,571	.01250	648,370	97.8	35,000	28,548	169,959
Kennebunk	6,621	207,904,940	.021	4,366,004	97.6	16,579	156,781	554,298
Kennebunkport	2,952	210,736,600	.01460	3,076,754	88.2	2,165,500	344,588	48,253
Kittery	9,314	190,456,200	.019	3,618,668	97.1	657,500	444,459	839,158
Lebanon	3,234	49,794,337	.0166	826,586	99.3	450,000	64,846	111,616
Limerick	1,356	30,450,277	.0175	532,880	92.5		182,824	73,083
Limington	2,203	32,113,400	.015	481,701	88.8	19,000	44,364	28,353

YORK COUNTY — Continued

Municipality	Population 1980 Census	1984 Tax			% Total Collections All Years	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Town Rate	Commitment			Appropriated	Unappropriated
Lyman	2,509	\$ 34,056,999	.02175	\$ 740,742	90.5	\$	\$ 26,402	\$ 474,906
Newfield	644	(a)	(a)	(a)	(a)	(a)	(a)	(a)
North Berwick	2,878	115,847,330	.01170	1,335,414	99.6	178,240		467,730
Ogunquit	1,492	135,827,435	.016	2,173,239	97.9	492,600	42,812	233,835
Old Orchard Beach ...	6,291	214,877,000	.023	4,942,171	87.0	7,768,850	87,694	162,612*
Parsonfield	1,089	23,575,688	.01875	442,044	95.3		129,799	95,174
Saco	12,921	216,111,410	.02620	5,662,119	(a)	5,601,014	60,426	995,944
Sanford	18,020	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Shapleigh	1,370	58,414,093	.01185	692,213	95.8		15,437	259,742
South Berwick	4,046	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Waterboro	2,943	70,461,086	.0155	1,092,147	97.8		114,654	303,137
Wells	6,719	370,089,370	.0103	3,811,921	100.3	670,000		818,400
York	8,465	362,018,700	.0167	6,045,712	88.0	309,135	270,550	761,687

(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, 1984**

ASSETS

County	CASH AND INVESTMENTS		Taxes Receivable	Other Assets	Amount to be Provided for Retirement of Debt	Total Assets
	General Fund	Trust and/or Special Reserve Funds				
Androscoggin	\$ 253,925	\$ 306,749	\$	\$ 69,699	\$	\$ 630,373
Aroostook	66,219		307,951	128,336		502,506
Cumberland	1,017,021	15,790		204,250	1,985,500	3,222,561
Franklin	326,791	198,337	18,489	10,752	1,185,000	1,739,369
Hancock	241,843	196,197	8,054	42,135	240,000	728,229
Kennebec	132,388	82,672	375	59,144		274,579
Knox	162,828	93,000	608	95,255	377,000	728,691
Lincoln	141,226	523,078	752	29,578	620,000	1,314,634
Oxford	252,055	280,568	12,448	46,295		591,366
Penobscot	378,531	196,275	62,935	223,131		860,872
Piscataquis	101,658	119,159	77,965	1,822		300,604
Sagadahoc	198,980	95,049				294,029
Somerset	298,865	136,806	108,676	46,048	1,349,500	1,939,895
Waldo	181,750	184,105	76	1,375		367,306
Washington	118,851	454,367	91,618	12,549		677,385
York	1,049,200	266,544		39,806	480,000	1,835,550

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
				Appropriated	Unappropriated	
Androscoggin	\$ 355,165	\$	\$ 355,165	\$ 3,335	\$271,873	\$ 630,373
Aroostook	356,409		356,409	32,419	113,678	502,506
Cumberland	417,699	1,985,500	2,403,199	227,062	592,300	3,222,561
Franklin	205,428	1,185,000	1,390,428	7,815	341,126	1,739,369
Hancock	229,365	240,000	469,365	24,842	234,022	728,229
Kennebec	143,820		143,820		130,759	274,579
Knox	175,531	377,000	552,531	16,671	159,489	728,691
Lincoln	536,660	620,000	1,156,660	25,554	132,420	1,314,634
Oxford	335,461		335,461		255,905	591,366
Penobscot	571,728		571,728	12,306	276,838	860,872
Piscataquis	135,165		135,165	30,517	134,922	300,604
Sagadahoc	95,049		95,049		198,980	294,029
Somerset	178,273	1,349,500	1,527,773	5,833	406,289	1,939,895
Waldo	203,014		203,014		164,292	367,306
Washington	454,367		454,367		223,018	677,385
York	439,777	480,000	919,777		915,773	1,835,550

