

# MAINE STATE LEGISLATURE

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Report by

THE MAINE  
INTERGOVERNMENTAL RELATIONS COMMISSION

ON

THE LIMITATION ON MUNICIPAL INDEBTEDNESS



December 1968

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INTERGOVERNMENTAL RELATIONS COMMISSION

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TO

Governor  
Members of the 104th Legislature  
General Public

December 1968

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MAINE INTERGOVERNMENTAL RELATIONS COMMISSION

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THE LIMITATION ON MUNICIPAL INDEBTEDNESS  
Report by  
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CONSTITUTION OF THE STATE OF MAINE

ARTICLE IX, SECTION 15

Municipal indebtedness limited; certain rental contracts with Maine School Building Authority not included

Section 15. No city or town shall hereafter create any debt or liability, which singly, or in the aggregate with previous debts or liabilities, shall exceed seven and one-half per cent of the last regular valuation of said city or town; provided, however, that the adoption of this article shall not be construed as applying to any fund received in trust by said city or town, nor to any loan for the purpose of renewing existing loans or for war, or to temporary loans to be paid out of money raised by taxation, during the year in which they are made. Long term rental agreements not exceeding forty years under contracts with the Maine School Building Authority shall not be debts or liabilities within the provisions of this Section.

PART I. HAS THE CONSTITUTION OF THE STATE OF MAINE CREATED A PROBLEM?

The limitation on municipal indebtedness being based upon a percent of the assessed value of the property within the municipality has created many problems and fails to show a logical basis. The concept being over a half century old tends to encourage towns to over value property for the purpose of increasing its debt capacity. Conversely, a town which has under valued its property, is deprived of its full debt allowance. The underlying philosophy of a percentage based on assessment value is inconsistent with debt financing itself. Debt financing is based upon the ability to pay in the future, yet the assessment is based upon a present value of the property in few instances and most often upon past property values. Debt really should be based upon revenues as that is the source upon which the debt must be repaid.

The municipalities have reacted to the limitation by being forced to form special districts which are not governed by the Constitution restriction. Unfortunately, the special districts lack control of the people in the municipality and complicate the administration of government by the mere fragmentation of their existence. Towns may often be prohibited from participating in government programs - federal and state - by being unable to borrow the funds needed to match the grants or loans available.

Generally, debt limitation upon assessed value is an archaic concept that bears little relationship to the solvency and borrowing capacity of the municipality.

## PART II. THE NEED OF A CONSTITUTIONAL LIMITATION

In the 1930's there was much concern as to the solvency of local governments, thus limitations were placed to guarantee repayment of debts. Things have now changed as reflected by the increases of taxes and deficit spending. Debt has become sound financing due to the inflation that exists and the inexpensive costs inflation brings a debtor. Fortunately, the concern for default on debts is shown to be groundless by the very few defaults that have occurred; if any, in the State of Maine.

The philosophy of discouraging government borrowing no longer exists. The people have been only forced to circumvent the restriction via the district to accomplish their desires.

There is an adverse effect upon property taxes in that fractional assessments are discouraged. Thus, the person who owns property is forced to pay a higher tax. We would imagine this does afford an advantage to a non-property owner in that he is not burdened with a share of the taxes. As to the democratic result of this taxation, no more need be written.



PART III. ALTERNATIVE SOLUTIONS TO THE PROBLEMS RAISED BY THE  
CONSTITUTIONAL LIMITATION

A possible temporary relief from the restricted borrowing capacity would be to increase all towns to 100% valuation. It is generally believed this is not enough, but would be of assistance. A second alternative would be to have borrowing based upon a percentage of the per capita population of the municipality. This would be very variable and lacks financial logic as this does not indicate the amount of dollars available for repayment of the debt.

Since the debt is to be repaid out of revenue, it has been suggested to base the borrowing capacity upon the anticipated revenues. This, of course, would be very volatile as revenues are so unsteady and for all practical purposes there would be no restriction.

If Article 15 were abolished, there would be no restriction on the amount of debt except approval of the debt by the people in the town or city. This would in effect accomplish Home Rule and could be restricted by requiring legislative approval of debt above a certain per cent of the municipality's revenues. We wonder whether the percentage might bring us back to where we started.

A compromising alternative may be to have the constitutional article abolished and allow the legislature to pass laws regulating the taxing and borrowing of towns. This does not really answer the problem, but passes it on to a body that may work out a solution. A disadvantage of this procedure could be the unpredictability of the legislature by the political forces interacting.

PART IV. MODIFICATION OF THE LIMITATION BRINGING A GREATER DEMOCRACY

The basic desire of our government process is to create a functional government by the people. In accepting any alternative there is additional virtue in allowing the people of the local government decide the indebtedness and extent thereof they wish to incur. A democracy cries for power vested in the people, this allows local government to decide on the extent of debt subject to permissive referendum. Through debt, the community may give more comprehensive services to its people at a cost today cheaper than tomorrow. Debt has proven itself in business and government to be financially sound. By eliminating the restriction, the municipality becomes more able to match federal and state loans and grants. There should also be an eventual elimination of the district form of operation among and within municipalities; the districts making the government very complex and not responsive to the people. The need for the elimination of Section 15 is reflected by the chipping away of the Section within the Section itself. Specifically, the exemption of rental contracts with the Maine School Building Authority is really a form of debt financing without any limitation. Article 14, Section 8-A is a further elimination of the restriction in that the municipalities are allowed to incur debt for construction of buildings for lease or sale to industrial firms or corporations by approval of a majority of the voters of the town or city.

There seems to be little left of the restriction and there is good reason for that.

## CONCLUSION

After reviewing many alternatives for the altering or elimination of a debt limitation upon the municipal corporation, the Commission has come to the conclusion that there is no need to change the Legal Debt Limit. The Commission has further concluded that any change of the Legal Debt Limitation could work a financial hardship on a municipal corporation.

The Commission's conclusions is substantiated by the report of the State Auditor under the table VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES AT CLOSE OF 1966 FISCAL YEAR, hereto attached as Exhibit A. The report demonstrates, under the column Total Debt, that with one or two exceptions no municipality is near the 7½% Legal Debt Limit, which is the column next to the Total Debt column.

The Commission was further convinced to take this position due to the expense the municipality would have to bear if the towns and cities were allowed to incur additional debt.

There was evidence submitted to the Commission that some municipalities who had not even reached their Legal Debt Limit, were having difficulty meeting their expense of the interest and principal of their existing debt.

The Commission's position of not altering the present Legal Debt Limit is in accordance with the generally accepted view in the nation as the Government Affairs Foundation, Inc., article entitled, "State Constitutional Restriction On Local Borrowing and Property Taxing Powers", states that in 1965 thirty-three states have debt limitations on the municipal corporation.

If a municipality needs to incur additional debt above the debt limit, although in a few situations the Administrative District may be justified, generally it should be sufficient to broaden the debt base by going to 100% evaluation on property in the municipality.

VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES

AT CLOSE OF 1966 FISCAL YEAR

ANDROSCOGGIN COUNTY

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Auburn .....	24,449	\$ 38,519,560	.078	\$3,020,078	96.5	\$2,888,967	\$2,490,647	\$ 1,581	\$ 92,123
Durham .....	1,086	632,858	.136	89,459	95.0	48,964		5,562	5,708
Greene .....	1,226	1,039,635	.115	120,479	93.8	77,973	14,000	28,594	2,536
Leeds .....	807	527,140	.144	76,511	97.1	39,536		6,676	8,445
Lewiston .....	40,804	196,305,400	.0217	4,286,641	97.9	14,722,905	5,521,000		412,122
Lisbon .....	5,042	19,927,960	.029	581,460	91.7	1,494,597		3,172	11,235
Livermore .....	1,363	2,427,630	.044	107,791	99.0	182,072	62	6,485	27,282
Livermore Falls .....	3,343	3,240,914	.103	336,233	100.3	243,069	10,560	8,545	7,360
Mechanic Falls .....	2,195	6,103,090	.0316	194,208	97.6	457,732	2,500	34,896	30,326
Minot .....	780	2,603,700	.020	52,680	97.7	195,278	3,865	2,324	8,668
Poland .....	1,537	9,461,370	.0195	185,625	97.4	709,603	2,526	15,156	51,711
Turner .....	1,890	1,316,355	.130	172,356	99.3	98,727	146	10,754	40,503
Wales .....	488	2,203,592	.017	37,815	100.9	165,269		5,753	6,919
Webster .....	1,302	950,385	.100	95,909	93.6	71,279		3,464	20,680

AROOSTOOK COUNTY

Allagash Plt. ....	557	452,410	.158	71,776	98.6	33,931	3	17,851	22,051
Amity .....	206	86,405	.187	16,260	100.8	6,480	4,687	9,906	19,787
Ashland .....	1,980	1,817,260	.090	164,573	103.9	136,295		15,904	69,258
Bancroft .....	94	95,355	.110	10,549	97.4	7,152		5,729	4,294
Benedicta .....	200	230,848	.087	20,204	83.1	17,314		9,022	15,513
Blaine .....	945	664,958	.095	69,723	93.4	49,872		10,014	26,504
Bridgewater .....	999	812,242	.0825	67,649	93.5	60,918	125	18,437	33,280
Caribou .....	12,464	45,359,575	.033	1,499,866	96.7	3,401,968	1,924,000	175,779	112,641
Cary Plt. ....	208	80,594	.127	10,355	86.4	6,045		2,990	6,383
Castle Hill .....	554	538,870	.068	38,297	94.3	41,915		10,528	12,107
Caswell Plt. ....	853	212,255	.195	41,645	97.0	15,919		24,371	36,022
Chapman .....	376	189,800	.064	12,369	100.8	14,235		3,469	20,794
Crystal .....	285	285,883	.093	26,794	98.0	21,441	3	1,061	7,281
Cyr Plt. ....	233	180,485	.140	25,346	84.0	13,536		10,930	392
Dyer Brook .....	180	130,015	.074	9,732	116.1	9,751	2	4,046	40,954
E Plt. ....	9	48,126	.064	3,092	97.8	3,609		478	6,127
Eagle Lake .....	1,138	1,301,390	.044	57,774	89.9	97,604		4,536	29,902
Easton .....	1,389	1,508,625	.114	172,928	98.4	113,147	15,000	(a)	(a)
Fort Fairfield .....	5,876	20,465,640	.034	697,953	91.1	1,534,923	130,000		51,231
Fort Kent .....	4,761	14,497,055	.026	379,128	94.7	1,087,279		2,200	6,178
Frenchville .....	1,421	1,101,870	.078	86,714	95.2	82,640	13,199	27,648	25,186
Garfield Plt. ....	89	42,980	.049	2,178	90.1	3,224		7,486	6,108
Glenwood Plt. ....	30	57,437	.105	6,055	97.3	4,308		3,062	1,363*
Grand Isle .....	978	516,230	.113	58,829	93.9	38,717		20,873	31,509
Hamlin Plt. ....	374	191,735	.086	16,642	95.4	14,380		869	19,794
Hammond Plt. ....	94	114,250	.088	10,090	103.6	8,569		5,100	4,751
Haynesville .....	187	122,898	.085	10,575	95.5	9,217	2,172	4,732	5,765
Hersey .....	106	102,645	.086	8,872	95.2	7,698	2,000	176*	1,791
Hodgdon .....	926	926,015	.065	60,713	103.5	69,451		13,792	37,832
Houlton .....	8,289	13,977,635	.071	997,332	95.3	1,048,323	35,320		167,912
Island Falls .....	1,018	1,029,040	.072	74,763	100.2	77,178		18,365	27,850
Limestone .....	13,102	10,043,895	.024	242,253	89.0	753,292	31,450	62,439	84,514
Linneus .....	607	478,825	.092	44,409	91.0	35,912		1,864	20,576
Littleton .....	982	1,107,935	.068	75,937	96.7	83,095	10,400	(a)	(a)
Ludlow .....	274	118,495	.133	15,919	90.1	8,887	167	1,402	14,188
Macwahoc Plt. ....	165	103,373	.165	17,174	98.4	7,753		3,783	2,887

AROOSTOOK COUNTY—Continued

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Madawaska	5,507	\$18,920,850	.046	\$ 873,821	100.3	\$1,419,064	\$115,399	\$ 9,010*	\$ 6,889
Mapleton	1,514	5,704,345	.020	115,077	97.6	427,826		2,664	101,853
Mars Hill	2,062	7,635,420	.034	260,819	88.2	572,657		6,390	5,462*
Masardis	408	432,140	.089	38,727	94.5	32,411	73,765	8,970	11,804
Merrill	337	177,555	.098	17,562	92.1	13,317		12,170	14,784
Monticello	1,109	1,417,410	.054	77,206	88.0	106,306		14,708	32,801
Moro Pt.	49	135,420	.066	8,968	95.1	10,157		259	6,068
Nashville Pt.	30	197,240	.016	3,177	100.3	14,793		5,371	1,471
New Canada Pt.	288	626,775	.033	20,828	91.8	47,008	154	1,889	19,756
New Limerick	394	374,370	.100	37,758	92.1	28,078		8,728	25,935
New Sweden	713	958,235	.056	54,155	92.8	71,868	10,500	(a)	(a)
Oakfield	848	346,690	.130	45,598	99.0	26,002	26,564	10,028	13,579
Orient	124	148,535	.153	22,799	97.2	11,140	4	3,333	3,796
Oxbow Pt.	137	131,485	.050	6,643	101.5	9,861		(a)	(a)
Perham	512	654,650	.072	47,423	89.8	49,099		16,428	27,428
Portage Lake	458	905,770	.057	51,908	94.6	67,933	349	151,684	401,564
Presque Isle	12,886	45,448,200	.034	1,549,739	98.8	3,408,615		7,589	15,473
Reed Pt.	325	124,995	.216	27,200	96.4	9,375	381	17,169	27,503
St. Agatha	1,137	1,897,270	.040	76,389	78.4	142,295	37,410	11,246	77,953
St. Francis Pt.	1,058	190,011	.133	25,832	107.3	14,251		1,762	5,350
St. John Pt.	407	137,207	.120	16,627	103.7	10,291	4	5,792	35,277
Sherman	1,034	768,595	.072	53,924	92.2	57,645	12,398	4,505	12,016
Smyrna	331	220,287	.116	25,778	89.9	16,522	424	10,099	13,491
Stockholm	649	335,700	.078	26,488	94.6	25,178	225	12,074	66,185
Van Buren	4,679	11,632,347	.0305	357,238	91.2	872,426	73,103	1,200	2,499
Wade	220	371,795	.054	20,224	91.2	27,885	7,500	3,655	25,577
Wallagrass Pt.	818	353,469	.098	35,024	85.8	26,510	2,000	5,665	73,098
Washburn	2,083	3,100,340	.068	211,786	98.1	232,526	20,000	1,929	40,965
Westfield	569	1,204,750	.038	58,206	104.7	90,356		4,157	935
Westmanland Pt.	46	145,300	.038	5,551	93.7	10,898		401	6,220
Weston	202	152,980	.116	17,899	97.1	11,474		1,200	1,518
Winterville Pt.	215	108,575	.080	8,782	99.3	8,143	2,040	7,549	24,871
Woodland	1,372	841,715	.106	90,044	94.2	63,129			

CUMBERLAND COUNTY

Baldwin	773	702,935	.170	120,015	99.8	52,720		18,219	26,951
Bridgton	2,707	6,465,402	.067	435,222	94.6	484,905	10,067	58,203	6,027
Brunswick	15,797	43,974,180	.0367	1,621,526	97.3	3,298,064	1,453,584	23,855	160,422
Cape Elizabeth	5,505	36,979,250	.030	1,114,478	99.2	2,773,444	1,199,885	25,168	1,084,509*
Casco	947	8,874,592	.01425	127,150	98.4	665,594		304	9,893
Cumberland	2,765	10,372,674	.0505	526,327	99.3	777,951	8,284	3,189	77,690
Falmouth	5,976	38,619,470	.026	1,008,987	98.1	2,896,460	1,241,165	5,891	150,894
Freeport	4,055	12,044,870	.040	484,909	97.4	903,365	250,038	34,595	63,127
Corham	5,767	21,792,239	.0305	668,989	95.6	1,634,418	643,070	40,840	143,925
Gray	2,184	7,529,270	.042	317,957	93.2	564,695	40,150	40,259	19,461
Harpwell	2,032	2,174,810	.120	262,744	100.0	163,111	79,000	12,636	54,617
Harrison	1,014	5,415,615	.025	136,161	94.7	406,171	300	11,248	22,262
Naples	735	3,190,356	.036	115,540	97.3	239,277		2,017	19,378
New Gloucester	3,047	822,973	.162	134,471	95.6	61,723	26,484	3,115	26,037
North Yarmouth	1,140	4,342,437	.023	100,719	99.1	325,683	(a)	(a)	(a)
Otisfield	549	740,560	.092	68,618	97.4	55,542	4,000	5,284	9,366
Portland	72,566	315,391,450	.0372	11,778,420	(a)	23,654,359	13,730,791	(a)	592,821
Pownal	778	427,605	.145	62,495	93.2	32,070		(a)	(a)
Raymond	732	2,782,138	.056	156,613	98.8	208,660	47,240	769*	22,917
Scarborough	6,418	34,156,920	.03325	1,140,963	96.9	2,561,769	709,431	10,593	161,743
Sebago	546	1,215,857	.106	129,385	99.4	91,189	70,000	3,940	9,046
South Portland	22,788	112,624,170	.03125	3,535,505	101.6	8,446,813	4,319,747	3,940	226,928
Standish	2,095	2,501,610	.162	406,962	99.9	187,621		15,705	79,867
Westbrook	13,820	94,482,310	.0275	2,608,765	98.1	7,086,173	1,902,691	101,837	194,854
Windham	4,498	27,558,755	.027	747,833	94.5	2,066,907	31,305	51,134	89,818
Yarmouth	3,517	37,762,560	.026	985,013	98.2	2,832,192	1,442,583	111,011	122,078

### FRANKLIN COUNTY

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Avon	436	\$ 364,590	.074	\$ 27,262	91.5	\$ 27,344	\$	\$ 4,883	\$ 12,170
Carthage	370	343,756	.062	21,710	93.5	25,782		13,925	12,291
Chesterville	505	471,108	.100	42,143	95.5	31,283		3,877	8,998
Coplin Plt.	40	181,723	.040	7,305	101.1	13,629		5,107	3,113
Dallas Plt.	77	375,743	.050	18,833	96.2	28,181		3,823	2,489
Eustis	666	643,900	.083	54,048	98.1	48,443	193	8,502	9,817
Farmington	5,001	5,624,560	.086	487,015	98.8	421,842	48,810	1,279	42,213
Industry	262	302,750	.094	28,699	98.1	22,706	1,552	1,355	12,254
Jay	3,247	14,944,800	.045	674,874	100.9	1,120,860	621,772	83,960	19,860
Kingfield	864	2,176,470	.036	78,950	99.1	163,235		4,771	21,121
Madrid	108	178,735	.076	13,668	99.0	13,405	6,000	288	2,331
New Sharon	712	538,110	.094	51,113	93.5	40,358	9,897	145	726*
New Vineyard	357	469,995	.060	28,476	99.3	35,250			7,863
Phillips	1,021	733,255	.110	81,246	103.1	54,994	15,218	4,533	13,088
Rangeley Plt.	39	630,243	.056	35,333	95.2	47,268	5,178	242	7,154
Rangeley	1,087	10,059,580	.021	212,076	94.6	754,469	42,266	16,032	22,410
Sandy River Plt.	54	341,690	.035	12,010	(a)	25,627	(a)	(a)	(a)
Strong	976	1,065,200	.082	88,030	98.3	79,890	5,965	30,334	14,766
Temple	314	328,870	.062	20,624	102.0	24,665	2,000	4,489	2,503
Weld	348	852,420	.067	52,546	97.9	63,932		5,809	15,338
Wilton	3,274	6,713,275	.0489	330,687	100.5	503,496	12,096	9,985*	15,945

### HANCOCK COUNTY

Amherst	168	144,600	.082	11,983	99.0	10,845		1,268	12,779
Aurora	75	114,120	.084	9,658	99.1	8,559		1,149	11,635
Bar Harbor	3,807	23,974,870	.030	722,117	97.7	1,798,115	2,764	84,394	114,579
Blue Hill	1,270	1,311,120	.146	192,357	97.9	98,334	49,362	30,517	44,407
Brooklin	525	3,954,060	.019	75,571	100.0	296,555	22	7,333	34,214
Brooksville	603	3,547,990	.020	71,509	100.1	266,099	19,702	7,982	26,855
Bucksport	3,466	7,197,570	.094	679,050	99.3	539,818	350,486	183,879	54,059
Castine	824	3,961,460	.0236	94,000	99.4	297,110		4,663	21,160
Cranberry Isles	181	526,695	.065	34,412	98.7	39,502	335	24,850	1,753
Dedham	438	587,841	.090	53,284	101.3	44,088	1,002	261	36,539
Deer Isle	1,129	1,570,190	.078	123,411	97.5	117,764	21,975	10,138	46,184
Eastbrook	167	250,490	.074	18,677	102.0	18,787		(a)	(a)
Ellsworth	4,444	27,185,810	.025	682,705	97.8	2,038,936	291,331	14,047	96,579
Franklin	627	671,580	.056	38,097	99.6	50,369	8,500	(a)	(a)
Gouldsboro	1,100	892,610	.100	90,179	99.0	66,946	7,284	2,079*	33,208
Hancock	806	970,020	.088	86,004	99.5	72,752	3,231	3,391	18,529
Lamoine	484	296,511	.144	43,064	97.7	22,238	310	3,452	14,682
Long Island Plt.	57	64,660	.124	8,093	(a)	4,850	(a)	(a)	(a)
Mariaville	144	125,885	.083	10,523	100.1	9,441	(a)	(a)	(a)
Mount Desert	1,663	4,327,500	.109	473,165	99.8	324,563	47,530	15,077	17,746
Orland	1,195	3,011,875	.035	106,199	98.8	225,891	5,470	2,620	39,647
Osborn Plt.	36	80,505	.074	5,981	99.5	6,038		(a)	(a)
Otis	100	210,950	.098	20,772	99.8	15,821	(a)	(a)	(a)
Penobscot	706	633,180	.083	53,058	101.2	47,489	16,050	1,224	21,737
No. 33 Plt.	58	51,710	.092	4,793	100.5	3,878	(a)	(a)	(a)
Sedgwick	574	3,081,320	.018	55,917	96.5	231,099	170	9,224	19,668
Sorrento	196	401,500	.122	49,163	94.1	30,113	1,221	4,572	15,127
Southwest Harbor	1,480	4,338,940	.043	187,714	99.1	325,421	64,007	28,550	18,464
Stonington	1,408	2,169,630	.059	129,127	84.2	162,722		26,303	16,239
Sullivan	709	1,378,310	.047	65,195	(a)	103,373	(a)	(a)	(a)
Surry	547	897,885	.072	65,044	96.6	67,341	229	1,575	24,194
Swan's Island	402	346,830	.110	38,427	95.8	26,012	1,189	(a)	(a)
Tremont	1,044	5,457,230	.0185	101,655	103.3	409,292	21,000	15,417	12,319
Trenton	375	400,590	.075	30,359	(a)	30,044	(a)	(a)	(a)
Verona	435	871,290	.027	23,852	95.5	65,347	100	540	14,000
Waltham	153	146,586	.050	7,443	100.2	10,994	8	2,128	9,785
Winter Harbor	756	694,928	.085	59,399	99.6	52,120	10,319	14,164	13,678

## KENNEBEC COUNTY

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Albion	974	\$ 674,085	.104	\$ 70,741	100.8	\$ 50,556	\$ (a)	\$ (a)	\$ (a)
Augusta	21,680	72,297,830	.036	2,615,856	98.0	5,421,587	3,039,116		289,492
Belgrade	1,102	2,356,012	.0562	133,278	97.3	176,701	3,440	393	37,649
Benton	1,521	833,669	.100	84,501	98.2	62,525	85		24,181
Chelsea	1,893	1,354,956	.050	68,576	88.7	101,622	66,900	5,979	8,887
China	1,561	7,560,861	.023	174,989	99.8	567,065	63,540	960	23,985
Clinton	1,729	1,038,430	.134	138,884	96.1	77,882	53	118	27,290
Farmingdale	1,941	3,488,949	.055	193,503	96.6	261,671	24		28,260
Fayette	328	622,737	.090	56,382	104.7	46,705	3,198	1,084	15,186
Gardiner	6,897	9,050,380	.095	864,232	98.3	678,779	74,790	13,800	33,249
Hallowell	3,169	9,415,663	.0325	308,043	96.0	706,175	34,349		30,184
Litchfield	1,011	2,996,430	.036	108,657	90.7	224,732	2,423	(a)	(a)
Manchester	1,068	5,493,473	.022	121,695	98.7	412,010		1,122	24,716
Monmouth	1,884	8,529,100	.029	248,622	98.6	639,683	96,245	13,178	29,456
Mount Vernon	596	2,706,895	.031	84,429	100.7	203,017	42,111	9,934	10,568
Oakland	3,075	5,531,894	.053	295,614	96.0	414,892	20,533	18,905	9,197
Pittston	1,311	534,742	.128	69,320	96.6	40,106		102	19,922
Randolph	1,724	1,535,205	.068	105,426	98.2	115,140			28,394
Readfield	1,029	4,415,480	.028	124,475	79.6	331,161	52,608	9,609	19,305
Rome	367	689,820	.072	49,907	100.3	51,737	171	7,357	12,227
Sidney	988	2,578,040	.034	88,469	96.6	193,353	1,167	312	21,669
Vassalboro	2,446	5,837,680	.0314	184,905	96.1	437,826	355	1,951	53,502
Vienna	160	177,055	.100	17,868	97.8	13,279	(a)	(a)	(a)
Waterville	18,695	83,363,570	.0292	2,446,030	97.4	6,252,268	2,434,665	21,600	333,752
Wayne	498	708,500	.120	85,473	98.0	53,138	12,239	4,635	5,503
West Gardiner	1,144	765,780	.100	77,430	98.3	57,434	17,061		9,973
Windsor	878	620,805	.084	52,742	101.9	46,560		6,183	34,744
Winslow	5,891	21,393,080	.039	839,917	93.1	1,604,481	768,549	19,430	40,396
Winthrop	3,537	11,701,250	.038	447,534	97.8	877,594	696,276	11,261	82,438

## KNOX COUNTY

Appleton	672	1,056,240	.045	47,987	99.3	79,218		9,384	8,818
Camden	3,988	8,785,000	.060	529,893	100.2	658,875	250	33,387	31,841
Cushing	479	1,024,253	.050	51,613	97.4	76,819	140	8,733	10,786
Friendship	806	686,890	.128	88,490	98.7	51,517	15,151	3,188	13,644
Hope	525	406,570	.094	38,539	97.3	30,493	8,054	1,672	14,236
Isle au Haut	68	144,880	.111	16,175	100.2	10,866	(a)	(a)	(a)
Matinicus Isle Pt.	100	108,975	.074	8,169	(a)	8,173	(a)	(a)	(a)
North Haven	384	1,172,947	.075	88,286	99.3	87,971	14,900	11,220	14,202
Owl's Head	994	1,014,546	.088	90,147	97.2	76,091	13,500	1,688	15,603
Rockland	8,769	35,029,670	.032	1,126,514	93.5	2,627,225	221,903	2,722	189,529
Rockport	1,893	9,379,264	.0263	248,073	96.0	703,445	77,000	24,165	31,593
St. George	1,588	9,338,565	.019	178,624	101.1	700,392	34,918	4,673	27,693
South Thomaston	732	737,290	.066	49,246	98.0	55,297	2,600	4,587	17,170
Thomaston	2,780	11,190,510	.031	348,480	97.1	839,288	27,948	13,976	59,506
Union	1,196	1,322,078	.078	103,902	99.6	99,156	4,622	4,995	19,899
Vinalhaven	1,273	2,117,475	.074	157,713	98.2	158,811	297	15,660	7,895
Warren	1,678	5,073,010	.029	148,308	99.0	380,476	4,398	15,529	32,061
Washington	636	578,575	.098	57,122	93.2	43,393	775	4,919	16,185

## LINCOLN COUNTY

Alna	347	456,405	.073	33,570	99.4	34,230		4,119	6,484
Boothbay	1,617	13,380,896	.0191	257,045	98.9	1,003,567	17,351	15,531	22,572
Boothbay Harbor	2,252	3,411,475	.107	366,901	99.6	255,861	92,380	46,458	18,518
Bremen	438	3,843,420	.013	50,117	101.4	288,257	7,363	6,545	10,737



LINCOLN COUNTY—Continued

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Bristol	1,441	\$9,544,907	.019	\$182,667	98.8	\$715,868	\$ 44,000	\$ 12,654	\$ 26,822
Damariscotta	1,093	7,209,353	.0204	147,899	100.0	540,701	36,915	11,015	33,168
Dresden	766	516,480	.100	52,191	95.8	38,736	7,111	2,814	6,336
Edgecomb	453	517,845	.096	50,151	97.6	38,838	27	12,987	10,536
Jefferson	1,048	721,590	.100	72,933	97.1	54,119	11,000	4,178	14,417
Monhegan Pt.	65	184,865	.046	8,594	97.2	13,865	4,200	12,959	4,398
Newcastle	1,101	5,602,888	.017	95,961	96.0	420,217	15,055	3,277*	36,681
Nobleboro	679	423,950	.130	55,699	94.5	31,796	25,000	2,328	19,920
Somerville Pt.	254	148,450	.100	14,977	97.1	11,134	(a)	(a)	(a)
South Bristol	610	967,510	.086	83,773	98.6	72,563	45,811	10,811	20,879
Southport	416	4,054,000	.030	121,986	100.1	304,050	23,972	11,472	25*
Waldoboro	2,882	1,885,493	.156	296,366	97.8	141,412	1,695	5,406	45,017
Westport	133	264,635	.094	25,065	98.1	19,848	1,755	1,755	4,846
Whitefield	1,068	1,046,241	.075	79,101	90.2	78,468	60,404	5,827	13,207
Wiscasset	1,800	5,155,855	.081	418,978	99.1	386,689	89,365	40,678	2,716

OXFORD COUNTY

Andover	762	1,481,356	.067	99,839	97.7	111,102		6,313	31,796
Bethel	2,408	7,090,517	.038	271,099	99.4	531,789	7,903	8,602*	75,213
Brownfield	538	358,417	.130	46,969	89.5	26,881	149	5,129	17,470
Buckfield	982	1,885,480	.042	79,772	95.7	141,411		4,890*	20,985
Byron	108	296,060	.078	23,165	98.2	22,205		1,574	4,536
Canton	728	694,700	.083	58,170	101.3	52,103		1,359	18,857
Denmark	376	682,495	.100	68,583	98.2	51,187		5,009	25,246
Dixfield	2,323	5,598,804	.034	192,024	99.6	419,910	48,895	10,043	15,361
Frueburg	1,874	3,016,950	.068	206,608	98.2	226,271	16,900	14,400	28,770
Gilead	136	401,825	.064	25,816	98.9	30,137	6,432	1,719	4,834
Greenwood	601	1,183,155	.074	87,997	100.7	88,737	14,000	3,766	24,128
Hanover	240	375,050	.062	27,959	100.3	28,129	67	6,286	2,929
Hartford	325	407,858	.094	38,618	94.1	30,589		3,295	13,749
Hebron	465	344,760	.080	27,959	98.6	25,857		1,110	13,677
Hiram	699	1,112,649	.050	56,235	104.9	83,449	246	4,233	7,141
Lincoln Pt.	99	1,252,765	.026	32,635	100.2	93,957	192	9,846	26,677
Lovell	588	1,603,152	.073	117,529	100.4	120,236	798	33,246	20,705
Magalloway Pt.	50	325,955	.071	23,191	99.9	24,447	47	11,532	3,133
Mexico	5,043	7,478,150	.045	339,598	97.4	560,861	1,000	57,604	57,450
Newry	260	330,620	.094	31,195	92.7	24,797		6,091	3,813
Norway	3,733	11,310,770	.0356	405,164	98.6	848,308	562,037	21,382	36,054
Oxford	1,658	2,873,575	.044	127,550	100.5	215,518	10,365	9,868*	25,428
Paris	3,601	6,919,440	.055	382,948	98.2	518,958	418,100	38,830	55,699
Peru	1,229	2,036,423	.072	147,516	95.3	152,732		30,085	16,084
Porter	975	463,830	.130	61,009	99.2	34,787	3,218	125	59,294
Roxbury	344	534,385	.106	56,882	95.0	40,079		3,801	11,352
Rumford	10,005	71,118,730	.02365	1,688,362	99.6	5,333,905	589,681	143,351	27,894
Stoneham	180	303,140	.076	23,390	97.5	22,736	5,000	6,541	12,265
Stow	108	134,330	.108	14,601	106.6	10,075		6,513	3,862
Sumner	481	519,390	.074	38,768	89.8	38,954		(a)	(a)
Sweden	119	358,803	.075	27,015	97.0	26,910		7,279	8,270
Upton	35	378,770	.032	12,148	99.3	28,408		28,351	1,064
Waterford	834	1,371,740	.086	118,555	99.8	102,881	17,245	3,672	41,467
West Paris	1,050	1,730,627	.046	80,410	98.4	129,797	3,103	7,177	34,466
Woodstock	930	1,322,100	.074	98,462	101.4	99,158	2,900	3,669	35,199

PENOBSCOT COUNTY

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Alton	303	\$ 85,145	.196	\$ 16,877	95.1	\$ 6,386	\$ 7	\$ 1,337	\$ 20,750
Bangor	38,912	142,124,900	.0344	4,907,628	95.8	10,659,368	8,467,000		673,535
Bradford	690	697,160	.068	47,809	94.4	52,287	4,912	12,112	39,928
Bradley	951	580,216	.116	67,956	97.4	43,516	33,722	10,539	28,815
Brewer	9,009	19,155,710	.084	1,615,527	98.2	1,436,678	818,867	26,764	120,370
Burlington	353	197,005	.138	27,385	85.2	14,775	1,429		17,233
Carmel	1,206	670,215	.124	83,854	81.4	50,266	8,046	17,190	25,827
Carroll Plt.	147	91,350	.167	15,363	96.3	6,851		523	8,512
Charleston	750	507,380	.126	64,338	92.3	38,054	18,286	9,791	24,044
Chester	261	109,895	.220	24,372	95.6	8,242	3,107	1,473	4,480
Clifton	227	185,088	.097	18,134	98.9	13,882	210		8,172
Corinna	1,895	1,087,820	.180	196,921	93.9	81,587	21,318	16,742	23,110
Corinth	1,138	647,322	.131	85,571	92.1	48,549	589		38,199
Dexter	3,951	6,005,930	.067	405,091	97.1	450,445	89,567	5,125	49,269*
Dixmont	551	368,559	.088	32,793	93.6	27,642	6,891	410	24,291
Drew Plt.	43	86,712	.090	7,837	94.6	6,503		680	5,032
East Millinocket	2,392	16,071,673	.0451	726,509	99.7	1,205,375	575,000	(a)	(a)
Eddington	958	1,773,032	.050	89,489	97.1	132,977	28,215	3,628	21,933
Edinburg	19	67,456	.054	3,670	100.1	5,059		177	5,377
Enfield	1,098	785,726	.136	107,417	96.0	58,929	723	14,410	26,777
Etna	486	339,785	.065	22,413	99.0	25,494	39	432	22,079
Exeter	707	301,725	.196	59,588	105.8	22,629	1,811	530	43,296
Garland	568	223,335	.144	32,532	99.3	16,750	4,441	2,793	11,421
Glenburn	965	574,521	.137	79,426	91.4	43,089	3,750	20,624	15,508
Grand Falls Plt.	7	60,460	.060	3,610	99.3	4,535		671	885
Greenbush	565	138,760	.240	33,677	89.8	10,407		2,687	14,072
Greenfield	100	109,244	.109	12,001	99.2	8,193	21	2,494	2,888
Hampden	4,583	6,401,760	.070	450,793	98.9	480,132	126,892	7,322	118,627
Herrmon	2,087	2,442,390	.086	211,459	93.3	183,179	84,049	6,346	80,121
Holden	1,375	3,375,390	.025	85,174	107.4	253,154	16		66,628
Howland	1,362	2,034,410	.062	127,015	97.6	152,581	804	5,050	57,598
Hudson	542	277,465	.110	30,827	90.1	20,810	22,453	7,145	31,784
Kenduskeag	584	547,610	.084	46,349	90.2	41,071		3,959	20,263
Lagrange	424	253,090	.119	30,409	94.7	18,982	111	2,525	17,332
Lakeville Plt.	21	161,430	.034	5,531	99.7	12,107		4,251	1,848
Lee	555	320,310	.121	39,181	96.6	24,023		3,869	22,480
Levant	765	1,278,130	.040	51,584	90.6	95,860	282	1,763*	23,886
Lincoln	4,541	12,115,385	.060	732,398	98.8	908,654	295,088	62,821	51,874
Lowell	132	95,365	.146	14,031	97.4	7,152	1	1,402*	11,569
Mattawamkeag	945	1,067,810	.128	137,361	99.5	80,086	43,000	2,913	14,669
Maxfield	39	79,360	.070	5,585	102.7	5,952		531	1,053
Medway	1,266	518,972	.360	187,643	95.0	38,923	(a)	(a)	(a)
Millford	1,572	1,692,930	.088	150,112	97.6	126,970	52,800	20,696	25,075
Millinocket	7,453	30,937,580	.0528	1,638,547	99.7	2,320,319	1,626,783	70,158	68,091
Mount Chase Plt.	179	346,685	.044	15,408	101.2	26,001		8,072	8,611
Newburgh	636	308,355	.062	19,544	101.1	23,127		3,919	20,554
Newport	2,322	1,871,135	.123	231,761	97.8	140,335	53,548	850	4,877*
Old Town	8,626	38,553,800	.0262	1,016,275	98.5	2,891,535	431,459	7,063	196,646
Orono	8,341	21,809,410	.030	657,846	96.2	1,635,706	783,021	19,031	28,621
Orrington	2,539	4,593,490	.049	226,746	100.4	344,512	110,965	10,833	53,214
Passadumkeag	355	115,807	.132	15,485	89.3	8,686		250	16,753
Patten	1,312	2,627,080	.030	79,640	100.2	197,031		(a)	(a)
Plymouth	494	191,954	.134	26,046	102.7	14,397		1,173	19,141
Prentiss Plt.	227	77,659	.189	14,807	96.2	5,824	881	(a)	(a)
Seboeis Plt.	77	102,235	.136	13,952	98.9	7,668		4,046	5,193
Springfield	426	139,134	.128	18,019	98.2	10,435	1,489	2,905	12,558
Stacyville	673	1,016,385	.058	59,352	95.0	76,229	11,871	5,571	7,056
Stetson	420	189,287	.135	25,805	87.4	14,197	1,379	588	11,752
Veazie	1,354	15,273,311	.014	214,805	98.5	1,145,498	24,040	9,390	29,201
Webster Plt.	79	74,360	.153	11,410	99.2	5,577		(a)	(a)
Winn	526	166,989	.022	37,074	101.5	12,524		3,092	24,106
Woodville	49	492,860	.040	19,750	99.5	36,965	21,100	3,045	14,827

PISCATAQUIS COUNTY

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Abbot	404	\$ 242,853	.100	\$ 24,600	96.4	\$ 18,214	\$	\$ 4,011	\$15,093
Atkinson	280	203,070	.094	19,233	111.1	15,230	275	693	9,996
Barnard Plt.	32	99,788	.038	3,831	98.5	7,484		2,007	3,186
Blanchard Plt.	57	112,564	.122	13,796	96.7	8,442	8	54	2,085
Bowerbank	17	255,455	.038	9,728	99.4	19,159	23	4,891	1,928
Brownville	1,641	994,935	.128	128,486	95.5	74,620	29,362	16,862	18,757
Dover-Foxcroft	4,173	10,628,740	.039	416,906	94.6	797,156	87,149	83,589	69,582
Elliottsville Plt.	23	183,280	.061	11,222	103.0	13,746		122	7,686
Greenville	2,025	6,402,855	.036	231,745	91.4	480,214	12,000	11,358	45,983
Guilford	1,880	1,372,320	.132	182,433	97.6	102,924	6,835	6,537	13,330
Kingsbury Plt.	8	111,870	.062	6,948	100.5	8,390		6,596	252*
Lake View Plt.	18	240,608	.032	7,714	90.6	18,046		1,896	1,394
Milo	2,756	1,860,088	.150	280,777	97.4	139,507	7,106	16,148	34,836
Monson	852	622,400	.117	73,328	94.8	46,680	12	9,453	15,473
Parkman	530	296,485	.116	34,767	92.9	22,236	6,000	2,337	4,862
Sangerville	1,157	565,909	.119	68,142	92.8	42,443	470	3,107*	18,730
Sebec	384	318,320	.102	32,754	99.1	23,874		2,960	10,590
Shirley	214	161,673	.098	15,961	100.8	12,125	(a)	(a)	(a)
Wellington	231	113,235	.090	10,356	95.0	8,493		1,358	12,753
Willimantic	137	236,250	.070	16,630	99.8	17,719		492	4,750

SAGADAHOC COUNTY

Arrowsic	177	323,590	.048	15,673	96.2	24,269		1,765	3,542
Bath	10,717	21,399,820	.069	1,483,842	97.5	1,604,987	635,213	18,937	108,559
Bowdoin	668	273,979	.196	54,156	94.9	20,548	(a)	(a)	(a)
Bowdoinham	1,131	996,264	.116	116,332	92.8	74,720		10,219	26,822
Georgetown	790	588,081	.112	66,207	96.7	44,106	4,923	8,002	20,553
Phippsburg	1,121	1,899,920	.081	154,719	99.9	142,494	56,000	21,681	113
Richmond	2,185	1,348,138	.124	168,624	97.7	101,110	16,936	12,307	23,731
Topsham	3,818	16,386,205	.0215	354,757	99.2	1,228,965	322,000	58,236	69,845
West Bath	766	3,154,340	.028	88,853	93.9	236,576		1,160	13,205
Woolwich	1,417	2,184,311	.060	132,148	101.8	163,823	54,958	9,969	40,103

SOMERSET COUNTY

Anson	2,252	5,094,610	.037	189,938	100.4	382,096	58,000	28,137	53,905
Athens	602	779,210	.065	51,060	96.6	58,441		1,614	16,016
Bingham	1,308	7,579,923	.0155	118,482	99.9	568,494	363	15,664	4,527
Brighton Plt.	62	94,115	.080	7,583	99.9	7,059		925	6,760
Cambridge	354	183,560	.075	13,983	98.8	13,767		600	7,508
Canaan	800	426,850	.130	56,007	98.0	32,014	2,785		13,906
Caratunk Plt.	90	226,415	.060	13,681	102.1	16,981	131	(a)	(a)
Cornville	585	413,200	.100	41,761	94.4	30,990	5	520	21,428
Dennistown Plt.	17	171,555	.025	4,310	98.2	12,867		(a)	(a)
Detroit	564	472,388	.078	37,266	103.6	35,429			17,255
Embden	321	1,118,315	.078	87,544	100.2	83,874	15,138	4,236	57,952
Fairfield	5,829	19,827,887	.0264	527,039	97.3	1,487,092	28,041	24,161	24,934
Harmony	712	509,905	.096	49,461	95.1	38,243	6,516	2,736	19,166
Hartland	1,447	658,935	.050	142,932	99.9	49,420	8,693	2,434	24,035
Highland Plt.	46	73,815	.073	5,418	98.9	5,536		4,806	392
Jackman	984	1,461,310	.054	79,511	99.0	109,598	49,000	(a)	(a)
Madison	3,935	4,220,900	.100	425,039	99.3	316,568	22,327	3,320*	102,645
Mercer	272	241,150	.103	25,078	88.1	18,086	156	862	12,737
Moose River	205	371,475	.049	18,355	99.3	27,860		(a)	(a)
Moscow	559	2,891,264	.068	196,975	99.6	216,845		9,687	6,660
New Portland	620	667,725	.086	57,832	100.8	50,079	22,531	6,223	11,261

SOMERSET COUNTY—Continued

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Norridgewock .....	1,634	\$ 987,866	.148	\$147,587	93.0	\$ 74,090	\$ 31,300	\$ 2,501	\$ 17,990
Palmyra .....	1,009	516,220	.112	58,507	100.6	38,717		532	32,555
Pittsfield .....	4,010	5,399,280	.077	418,505	97.4	404,946	189,097	5,679	50,066
Pleasant Ridge Plt. ....	108	3,232,180	.046	148,746	100.0	242,414		25,800	11,896
Ripley .....	317	204,200	.092	19,041	100.3	15,315		1,523	5,591
St. Albans .....	927	870,360	.066	58,041	99.5	65,277	347	315*	24,603
Skowhegan .....	7,661	28,596,160	.033	949,085	98.4	2,144,712	40,200	9,562	202,687
Smithfield .....	382	496,875	.108	54,008	98.2	37,266	10,060	5,193	6,913
Solon .....	669	859,945	.084	72,697	99.5	64,496	10,358	4,986	21,195
Starks .....	306	332,586	.090	30,200	88.3	24,944		5,899	8,579
The Forks Plt. ....	53	247,393	.059	14,635	101.3	18,554		(a)	(a)
West Forks Plt. ....	93	229,510	.036	8,316	99.7	17,213		(a)	(a)

WALDO COUNTY

Belfast .....	6,140	19,941,200	.0336	674,068	94.8	1,495,590		4,100	86,394
Belmont .....	295	279,300	.060	16,971	100.0	20,948		(a)	(a)
Brooks .....	758	484,931	.130	63,455	93.5	36,370	11,458	(a)	(a)
Burnham .....	755	377,415	.162	61,540	88.3	28,306	2,000	521	18,233
Frankfort .....	692	420,925	.126	53,385	88.0	31,569		9,276	45,678
Freedom .....	406	249,320	.126	31,702	91.8	18,699		(a)	(a)
Islesboro .....	444	1,182,750	.094	111,566	101.8	88,706			47,507
Jackson .....	220	172,375	.113	19,628	96.0	12,928		372	9,996
Knox .....	439	654,703	.072	47,406	91.5	49,103	2	1,729*	12,858
Liberty .....	458	629,950	.096	60,868	95.8	47,246		8,406	8,065
Lincolntonville .....	867	914,220	.084	77,469	99.6	68,567		2,386	11,390
Monroe .....	497	817,607	.054	44,463	98.4	61,321		2,739*	35,882
Montville .....	366	236,650	.140	33,422	96.0	17,749	9,000	956	434
Morrill .....	355	489,195	.048	23,739	99.0	36,690		1,634	2,216
Northport .....	648	664,515	.108	72,179	98.0	49,839	10,100	108	13,635
Palermo .....	528	465,490	.105	49,323	101.5	34,912	6,240	4,585	5,677
Prospect .....	412	241,626	.110	26,846	102.3	18,122	2	358	10,885
Searsmont .....	628	445,345	.108	48,547	97.0	33,401		816	6,634
Searsport .....	1,838	12,231,230	.026	319,191	66.7	917,342	374	22,087	69,464
Stockton Springs .....	980	2,459,670	.040	99,101	96.0	184,475		12	27,224
Swanville .....	514	517,190	.060	31,283	95.1	38,789		(a)	15,554
Thorndike .....	457	305,705	.116	35,789	95.3	22,928		(a)	(a)
Troy .....	469	356,290	.080	28,857	99.6	26,722		(a)	(a)
Unity .....	983	1,924,775	.057	110,487	98.2	144,358	42		30,535
Waldo .....	395	249,258	.112	28,175	92.7	18,694	20	6,862	2,655
Winterport .....	2,088	2,551,803	.067	172,252	94.2	191,385		20,194	100,558

WASHINGTON COUNTY

Addison .....	744	527,460	.070	37,513	96.1	39,560		2,944	26,033
Alexander .....	220	301,155	.070	21,245	96.9	22,587	4,248	5,038	4,734
Baileyville .....	1,863	5,207,550	.092	480,349	100.1	390,566	21,984	3,454	55,307
Baring Plt. ....	200	224,080	.042	9,595	97.4	16,806		6,571	3,815
Beals .....	640	217,157	.125	27,512	98.0	16,287	1,500	(a)	(a)
Beddington .....	14	78,677	.073	5,764	101.1	5,901	10	1,184	1,787
Calais .....	4,223	13,778,800	.034	471,482	95.6	1,033,410	50,335	18,919	64,706
Centerville .....	47	125,115	.034	4,312	99.9	9,384		(a)	(a)
Charlotte .....	260	242,735	.088	21,520	102.6	18,205		4,717	9,073
Cherryfield .....	780	1,354,559	.041	56,111	101.2	101,592	76	13,223	693
Codyville Plt. ....	38	123,399	.041	5,090	101.0	9,255	337	203	8,433
Columbia .....	219	235,510	.078	18,538	91.6	17,663			14,637
Columbia Falls .....	442	410,873	.072	29,949	99.6	30,815		5,269	10,730
Cooper .....	106	274,230	.0432	11,925	98.6	20,567		(a)	(a)

WASHINGTON COUNTY—Continued

Municipality	Population 1960 Census	1966			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit*	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Crawford	83	\$ 66,983	.005	\$ 6,436	99.0	\$ 5,024	\$	(a)	\$ (a)
Cutler	654	377,669	.042	16,075	105.7	28,325	19,800	7,064	22,721
Danforth	821	865,065	.061	53,324	76.9	64,880	8,006	668	27,255
Deblois	26	64,414	.065	4,243	99.4	4,831		(a)	(a)
Dennysville	303	414,009	.039	16,347	99.3	31,051		4,110	12,362
East Machias	1,198	635,829	.114	73,220	96.8	47,687	8,400	1,655	13,490
Eastport	2,537	5,903,680	.040	237,440	89.4	442,776	65,166	24,779	5,774
Grand Lake Stream Plt.	219	390,645	.044	17,359	100.0	29,298	258	3,786	10,521
Harrington	717	415,480	.084	35,347	95.6	31,161		780	11,330
Jonesboro	428	546,005	.0544	30,012	99.3	40,950		(a)	(a)
Jonesport	1,563	1,651,759	.046	76,965	99.4	123,882	6,600	29,121	11,656
Lubec	2,684	6,530,530	.026	171,297	97.1	489,790	36	3,790	12,378
Machias	2,614	1,365,837	.153	210,350	98.2	102,438	15,000	37,412	15,293
Machiasport	980	491,111	.102	50,666	101.0	36,833	14,946	(a)	(a)
Marshfield	267	171,915	.080	13,912	98.1	12,894		1,337	5,556
Meddybemps	86	153,962	.064	10,033	96.1	11,697	(a)	(a)	(a)
Milbridge	1,101	1,054,100	.068	72,426	98.9	79,058	2,381	4,287	12,533
Northfield	79	174,805	.042	7,399	98.2	13,110		(a)	(a)
Pembroke	871	363,220	.116	42,569	95.8	27,242	2,109	9,281	11,711
Perry	564	708,225	.050	35,762	94.4	53,117	10,400	18,415	9,319
No. 14. Plt.	63	113,890	.062	7,109	95.1	8,542	2,290	2,467	4,189
No. 21 Plt.	56	83,640	.068	5,745	99.7	6,273	25	2,875	878
Princeton	829	846,560	.080	68,340	99.5	63,492	24,000	8,914	21,431
Robbinston	476	261,905	.110	29,143	99.1	19,643	11,150	(a)	(a)
Roque Bluffs	152	63,128	.143	9,111	100.8	4,735	75	1,571	6,288
Steuben	673	1,941,140	.030	58,678	99.2	145,586	52,213	3,439	10,335
Talmadge	58	141,250	.037	5,256	97.6	10,594	(a)	(a)	(a)
Topsfield	201	576,200	.033	19,138	97.2	43,215	269	1,022	9,187
Vanceboro	389	283,670	.100	28,607	97.0	21,275	1,206	25	4,313
Waite	73	124,300	.067	8,388	97.7	9,323		(a)	(a)
Wesley	145	126,463	.124	15,733	100.4	9,485		6,122	9,261
Whiting	339	858,367	.032	27,215	97.7	64,378		3,617	4,022
Whitneyville	229	216,600	.150	32,598	96.9	16,245		5,456	5,923

YORK COUNTY

Acton	501	1,014,430	.090	91,728	100.4	76,082	25,228	13,514	6,669
Alfred	1,201	3,459,810	.077	94,216	97.2	259,486	43	2,722	10,074
Arundel	907	1,084,855	.077	84,260	93.6	81,364	36,300	16,143	14,910
Berwick	2,738	3,711,240	.067	250,465	95.4	278,343	118,065	7,134	51,490
Biddeford	19,255	73,766,336	.025	1,856,545	97.9	5,532,475	2,507,304	3,470	369,189
Buxton	2,339	3,968,252	.083	331,194	97.7	297,619	43,568	36,904	67,931
Cornish	816	526,140	.0136	72,092	95.7	39,461	6,862	1,580	22,949
Dayton	451	945,057	.064	60,847	98.4	70,879	3,216	6,453	4,330
Eliot	3,133	7,021,807	.040	283,158	99.4	526,636	3,082	6,523	18,453
Hollis	1,195	2,210,230	.0776	172,444	98.2	165,767	9,000	2,277	20,977
Kennebunk	4,551	10,673,570	.068	729,505	95.7	800,518	448,500	145,098	81,807
Kennebunkport	1,851	9,160,505	.040	367,947	101.4	687,038	219,500	66,963	42,889*
Kittery	10,689	9,764,175	.084	825,378	92.6	752,313	446,618	137,280	91,835
Lebanon	1,534	1,030,418	.148	153,723	94.7	77,281		6,133	17,782
Limerick	907	825,045	.126	104,604	92.9	61,878	17,015	2,253	15,608
Limington	839	488,385	.190	93,462	100.1	36,629		6,746	16,641
Lyman	529	682,463	.100	68,744	96.4	51,185		(a)	22,817
Newfield	319	510,287	.104	53,367	(a)	38,272		(a)	(a)
North Berwick	1,844	2,844,253	.070	200,424	94.9	213,319	26,318	29,374	19,402
Old Orchard Beach	4,580	12,409,600	.070	871,930	96.4	930,720	833,368	59,722	51,102
Parsonsfield	869	813,985	.108	88,555	92.2	61,049		51,431	17,043
Saco	10,515	37,410,280	.039	1,465,961	98.3	2,805,771	769,039	5,918	31,229
Sanford	14,962	57,537,260	.0282	1,633,384	96.1	4,315,295	325,000	391,703	198,298*
Shapleigh	515	640,104	.142	91,321	98.8	48,008		2,843	9,562
South Berwick	3,112	2,748,870	.0935	259,332	97.4	206,165	13,972	10,891	8,365
Waterboro	1,059	3,175,885	.040	127,899	97.9	238,191		(a)	(a)
Wells	3,528	13,557,670	.062	843,771	97.0	1,016,825	487,978	35,904	90,007
York	4,663	28,470,527	.029	829,356	97.3	2,135,290	99,014	35,738	89,604

(a) Information not available.

\* Denotes red figure.