STATE OF MAINE

FINANCIAL REPORT

For Period

July 1, 1960 to June 30, 1961

DEPARTMENT OF FINANCE & ADMINISTRATION

Bureau of Accounts and Control

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HENRY L. CRANSHAW
STATE CONTROLLER

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HENRY L. CRANSHAW
STATE CONTROLLER

MAURICE G. PRESSEY
ASSISTANT CONTROLLER

STATE OF MAINE
DEPARTMENT OF FINANCE & ADMINISTRATION
BUREAU OF ACCOUNTS AND CONTROL
AUGUSTA

October 10, 1961

To Governor John H. Reed and
Members of the Executive Council

Gentlemen:

In accordance with statutory requirements, The Financial Report of the State of Maine for the year ending June 30, 1961 is presented.

This report sets forth the condition of the several funds of the State as of June 30, 1961 and the result of their operations for the year then ended. It also furnishes detailed information of the Condensed Summary of Financial Statements, which was published in the newspapers on August 24, 1961.

For easier reading the cents have been omitted in the accompanying schedules and in consequence the detail does not add to the totals in all cases.

Respectfully submitted,

Henry L. Cranshaw

State Controller

GENERAL COMMENTS ON STATE'S OPERATING FUNDS

The normal financial transactions of our State government are recorded in three operating funds. The General Fund is used for activities, which are financed from general State revenues. The Highway Fund is confined to transactions of the Highway Department and its allied activities. Other Special Revenue Funds are used for functions of State government set up for special purposes, each of which is financed by segregated funds. There are also a number of non-operating funds, representing Revolving Funds, Trust and Agency Funds and similar funds, which are shown separately in this report.

Accounting Principles

A modified accrual basis of accounting is used to record the State finances. Revenues, except interest, of all funds are set up on an accrual basis. Interest revenues, however, are recorded when actually received. Expenditures include all invoices applicable to the fiscal year received through July 6. An encumbrance system is maintained whereby funds are reserved for the liquidation of commitments at the time obligations are incurred. Any unliquidated items are reflected in the Reserves for Authorized Expenditures at the end of the fiscal year. Inventories and Fixed Assets are not set up as such except those of the Public Service Enterprises and Working Capital Funds. For comparative purposes the schedules included in the Annual Reports are presented on a basis, consistent with those of previous years.

Revenues and Expenditures

The upward trend of revenues of the three operating funds continued during the 1960-61 fiscal year. Total revenues of these funds, as reflected in the Consolidated Statement of operations shown on page 9 of this report, were $141,462,491 for the current fiscal year, compared to $139,942,972 for the 1959-60 year. This represents an increase of approximately $1,519,000. Most revenue accounts reflect some increase but Sales and Use Tax increase of $1,171,000 accounts for most of this additional revenue. Federal Grants, however, decreased from $38,149,000 to $36,762,000 because of a somewhat curtailed highway program by the Federal Government.

Expenditures of the three operating funds were $138,071,512 in the 1961 year compared with $140,104,894 for the previous year.

Bonded Indebtedness

The total bonded indebtedness as of June 30, 1961 was $45,085,000. There were no new issues during this fiscal year. Outstanding long term debt of the State, therefore, was decreased by the amount of the maturities of $4,990,000 as reflected in the following schedule.

ALL FUNDS

SUMMARY OF BONDED DEBT

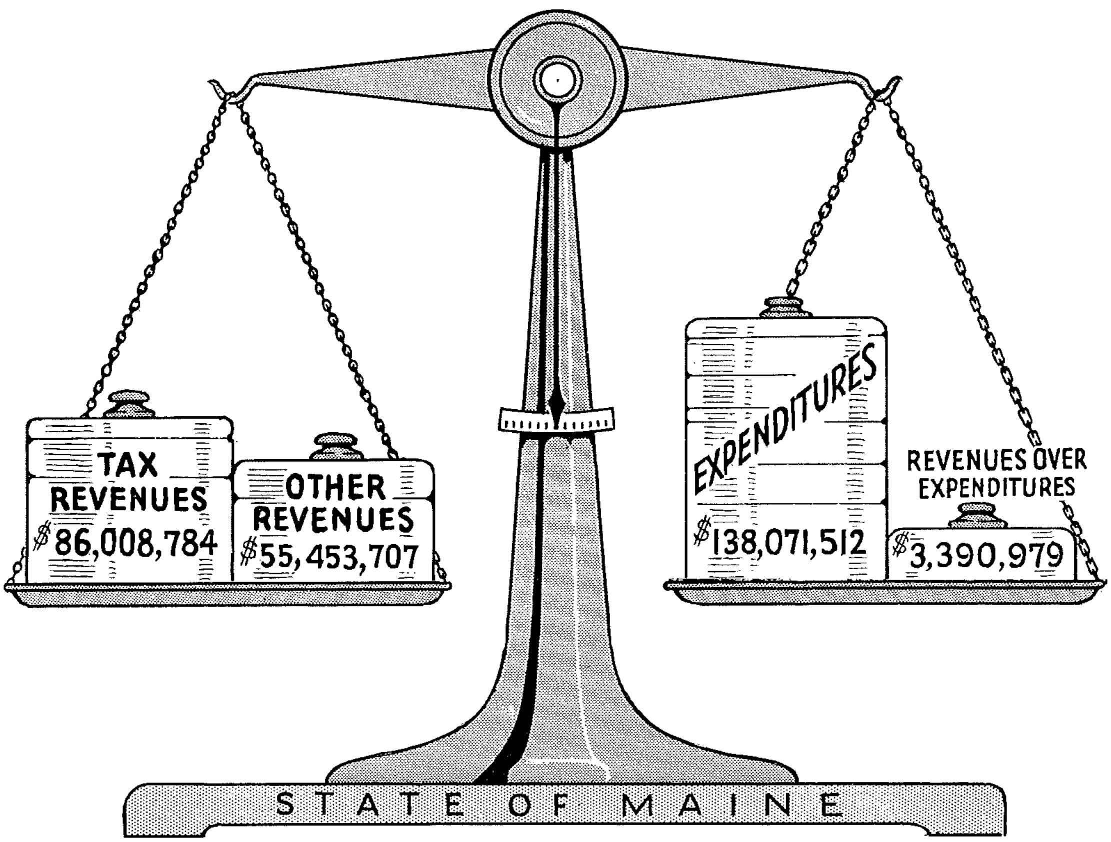
	Unmatured Bonds June 30, 1960	Current Transactions: New Bonds Issued	Current Transactions: Matured or Called	Unmatured Bonds June 30, 1961
General Fund				
Capital Improvement Bonds	$ 3,950,000	—	$ 150,000	$ 3,800,000
Highway Fund				
Highway and Bridge Bonds	29,400,000	—	4,650,000	24,750,000
Public Service Enterprises				
Bangor-Brewer Bridge	2,250,000	—	50,000	2,200,000
Fore River Bridge	7,000,000	—	—	7,000,000
Kennebec Bridge	835,000	—	40,000	795,000
Jonesport Reach Bridge	880,000	—	40,000	840,000
Maine State Ferry Service	2,460,000	—	60,000	2,400,000
University of Maine Loan Bonds	3,300,000	—	—	3,300,000
Total	$50,075,000	—	$4,990,000	$45,085,000

COMBINED STATEMENTS

Contents

OPERATING FUNDS

Revenues $141,462,491



TAX REVENUES

Gasoline	$23,711,621
Sales and Use Tax	28,488,903
Motor Vehicle	9,742,265
Cigarette	6,858,678
All Other	17,207,317
	$86,008,784

OTHER REVENUES

Federal Grants	$36,762,075
Liquor and Beer	9,373,474
Cities, Towns and Counties	3,215,518
Other	6,102,640
	$55,453,707

EXPENDITURES

Highways & Bridges	$ 47,596,944
Health & Welfare	26,225,096
Education & Libraries	22,330,866
Mental Health & Corrections	10,244,716
Other	31,673,890
	$138,071,512

Expenditures $138,071,512

OPERATING FUNDS
CONSOLIDATED STATEMENT OF OPERATIONS
General Fund, Highway Fund and Other Special Revenue Funds
YEAR ENDED JUNE 30, 1961

	Total	General Fund	Highway Fund	Other Special Revenue Funds
REVENUES				
State Tax on Wild Lands	$ **550,344**	$ 550,344	$ —	$ —
Maine Forestry District Tax	**528,907**	—	—	528,907
Inheritance and Estate Taxes	**3,609,674**	3,609,674	—	—
Sales and Use Taxes	**28,488,903**	28,488,903	—	—
Gasoline and Use Fuel Tax (Net)	**23,711,621**	—	23,621,517	90,103
Sardine Development Tax	**484,534**	—	—	484,534
Cigarette Tax	**6,858,678**	6,858,678	—	—
Taxes on Public Utilities	**4,202,991**	4,202,991	—	—
Taxes on Insurance Companies	**2,593,618**	2,478,808	—	114,810
Motor Vehicle Fees and Drivers' Licenses	**9,742,265**	—	9,742,265	—
Hunting and Fishing Licenses	**1,846,874**	—	—	1,846,874
Commissions on Pari-Mutuels	**1,093,361**	1,093,361	—	—
Other Taxes	**2,297,009**	985,985	391,967	919,056
From Federal Government	**36,762,075**	14,317,205	17,088,330	5,356,539
From Cities, Towns and Counties	**3,215,518**	1,082,633	2,017,145	115,739
Service Charges for Current Services	**3,837,433**	2,351,270	274,941	1,211,221
Liquor and Beer (Net)	**9,373,474**	9,373,474	—	—
Other Revenues	**2,265,204**	1,312,612	759,504	193,087
Transfers from Other Operating Funds	—	284,994	1,063,026	152,045
Total Revenues	**141,462,491**	76,990,939	54,958,697	11,012,920
EXPENDITURES				
General Administration	**6,665,371**	4,236,737	2,292,828	135,804
Protection of Persons and Property	**4,571,240**	1,626,587	2,319,513	625,139
Development and Conservation of Natural Resources	**7,816,073**	2,844,707	—	4,971,366
Health, Welfare and Charities	**26,225,096**	25,413,316	—	811,779
Mental Health and Correction	**10,244,716**	10,244,716	—	—
Education and Libraries	**22,330,866**	20,816,349	—	1,514,516
Highways and Bridges	**47,596,944**	—	47,596,944	—
Maine Employment Security Commission—Administration	**1,849,698**	—	—	1,849,698
Interest on Bonded Debt	**812,167**	114,550	697,617	—
Miscellaneous	**326,725**	326,725	—	—
Contributions to Non-Operating Funds	**4,832,611**	3,959,890	610,028	262,692
Transfers to Other Operating Funds	—	1,208,235	179,305	112,524
Total Operating Expenditures	**133,271,512**	70,791,818	53,696,237	10,283,522
Debt Retirement	**4,800,000**	150,000	4,650,000	—
Total Expenditures	**138,071,512**	70,941,818	58,346,237	10,283,522
Excess of Revenues over Expenditures	**3,390,979**	6,049,120	(3,387,539)	729,398
Construction Reserve Allocations	**(88,615)**	(88,615)	—	—
Total Excess	**3,479,595**	6,137,736	(3,387,539)	729,398
OTHER AMOUNTS AVAILABLE				
Reserve for Authorized Expenditures at Beginning of Year (Adjusted)	**$26,912,911**	$ 5,606,878	$17,068,704	$4,237,328
Appropriations from Surplus for Operations	**1,655,933**	38,416	1,617,517	—
Transfers from Contingent Account	**181,353**	181,353	—	—
Bond Proceeds—Allocation	**7,678,975**	—	7,678,975	—
Total Excess	**39,908,768**	11,964,384	22,977,656	4,966,727
Excess Applied as follows:				
Reserve for Authorized Expenditures at End of Year	**28,789,335**	3,413,980	20,408,627	4,966,727
Transferred to Unappropriated Surplus	**11,119,432**	8,550,403	2,569,029	—

This statement does not include expenditures of $4,065,510.03 charged against Appropriations from Unappropriated Surplus or $952,195.90 charged to the Construction Reserve Allocation. These are shown on pages 36 and 40 respectively, of this report. The totals combine the operations of the General Fund, Highway Fund and Other Special Revenue Funds, with interfund items eliminated.

ALL FUNDS
BALANCE SHEET
JUNE 30, 1961

	Operating Funds	
	General Fund	**Highway Fund**
RECOGNIZED ASSETS		
Cash	$ 3,788,550	$ 3,929,291
Short Term U. S. Government Securities	17,142,789	9,938,337
Deposits with U. S. Treasury	—	—
Accounts Receivable:		
Tax Accounts	3,490,414	5,291
Other	680,202	1,770,233
	4,170,617	1,775,525
Less—Allowance for Losses	216,984	12,523
Net Accounts Receivable	3,953,632	1,763,001
Due from Other Funds (Contra)	107,699	1,176,675
Inventories (A)	—	—
Investments (B)	175,500	—
Working Capital Advances to Other Funds (Contra)	4,800,513	3,776,904
Other Assets	589,146	43,621
Plant and Equipment (A)	—	—
Less—Reserve for Depreciation	—	—
Net Plant and Equipment	—	—
Bonds Authorized—Unissued	—	11,500,000
Encumbered Future Revenue to Retire Bonded Indebtedness	3,800,000	24,750,000
Encumbered Future Revenue to Retire Debt—Toll Bridges	—	—
Accounts Receivable—1961-1993	833,333	—
Total Recognized Assets	35,191,164	56,877,832
LIABILITIES		
Accounts Payable	769,800	213,720
Due to Other Funds (Contra)	2,715,619	43,221
Other Current Liabilities	3,151,859	5,893
Total Current Liabilities	6,637,279	262,834
Bonds Payable	3,800,000	24,750,000
Total Liabilities	10,437,279	25,012,834
RESERVES AND SURPLUS		
Reserve for:		
Authorized Expenditures	3,413,980	20,408,627
Authorized Expenditures for Unusual or Non-Recurring Items	5,093,642	—
State Contingent Account	450,000	—
Contingencies	458,400	—
Trust and Agency Funds	—	—
Maine Employment Security Fund	—	—
Urban Planning and Ferry Service Advances	107,510	—
Construction Reserve Allocation	268,373	—
Total Reserves	9,791,906	20,408,627
Surplus:		
Appropriated Surplus:		
Operating Capital	2,000,000	—
Working Capital	—	—
Advances to Other Funds (Contra)	4,800,513	3,776,904
Advances to Toll Bridges (Contra)	—	1,176,675
Bar Harbor Ferry Terminal	833,333	—
Total Appropriated Surplus	7,633,846	4,953,579
Unappropriated Surplus	7,328,132	6,502,790
Donated Surplus	—	—
Total Liabilities, Reserves and Surplus	$35,191,164	$56,877,832

Contingent Liability: Bonds of the Deer Isle-Sedgwick Bridge—$177,000 and Insured Industrial Mortgages of $1,977,009.
(A) This Balance Sheet includes Inventories and Fixed Assets of Public Service Enterprises and Working Capital Funds only.
(B) Investments are carried at cost less ratable amortization of any premiums paid.

	Other Funds				
Other Special Revenue Funds	Proceeds of General Bond Issues	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds	Maine Employment Security Fund
$ 642,151	$ 65,963	$ 1,502,341	$ 1,125,005	$ 1,231,032	$ 891,904
3,593,750	500,000	1,254,720	1,352,878	—	—
—	—	—	—	—	23,233,414
85,297	—	—	—	50,647	203,988
326,860	—	7,071	345,585	55,747	—
412,158	—	7,071	345,585	106,394	203,988
7,701	—	—	1,113	224	—
404,456	—	7,071	344,472	106,169	203,988
443,272	2,196,364	—	87,770	41,255	—
—	—	3,437,232	1,082,872	—	—
—	—	—	—	63,954,249	—
—	—	—	—	—	—
68,394	—	—	745	3	—
—	—	4,283,755	9,073,298	—	—
—	—	200,379	3,928,836	—	—
—	—	4,083,376	5,144,461	—	—
—	—	—	—	—	—
—	3,300,000	8,970,326	—	—	—
—	—	1,176,675	—	—	—
—	—	1,649,107	—	—	—
5,152,025	6,062,327	22,080,850	9,138,206	65,332,710	24,329,308
83,238	8,612	1,231,518	124,466	1,511	1,272
67,510	—	1,216,675	10,011	—	—
34,549	2,975	41,664	—	64,145	—
185,297	11,587	2,489,857	134,478	65,656	1,272
—	3,300,000	13,235,000	—	—	—
185,297	3,311,587	15,724,857	134,478	65,656	1,272
4,966,727	2,750,740	1,144,047	—	28,599	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	58,850	—	—	—
—	—	—	—	65,178,454	—
—	—	—	—	—	24,328,035
—	—	—	—	—	—
—	—	—	—	—	—
4,966,727	2,750,740	1,202,898	—	65,207,053	24,328,035
—	—	—	—	—	—
—	—	3,500,000	5,017,417	60,000	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	3,500,000	5,017,417	60,000	—
—	—	214,535	1,978,583	—	—
—	—	1,438,559	2,007,727	—	—
$5,152,025	$6,062,327	$22,080,850	$9,138,206	$65,332,710	$24,329,308

(C) The General Fund Surplus will be reduced by $5,840,679, appropriated by the 100th Legislature for construction or non-recurring items.

GENERAL FUND

Governmental functions, which are financed from general State revenues, are handled through the General Fund. All revenues not allocated for specific purposes by statute are credited to this fund. The Legislature authorizes appropriations from the General Fund for all State activities not financed by receipts for specific purposes. Appropriations are sometimes supplemented by earmarked revenues such as Federal matching funds and other similar items.

Contents

GENERAL FUND

Revenues

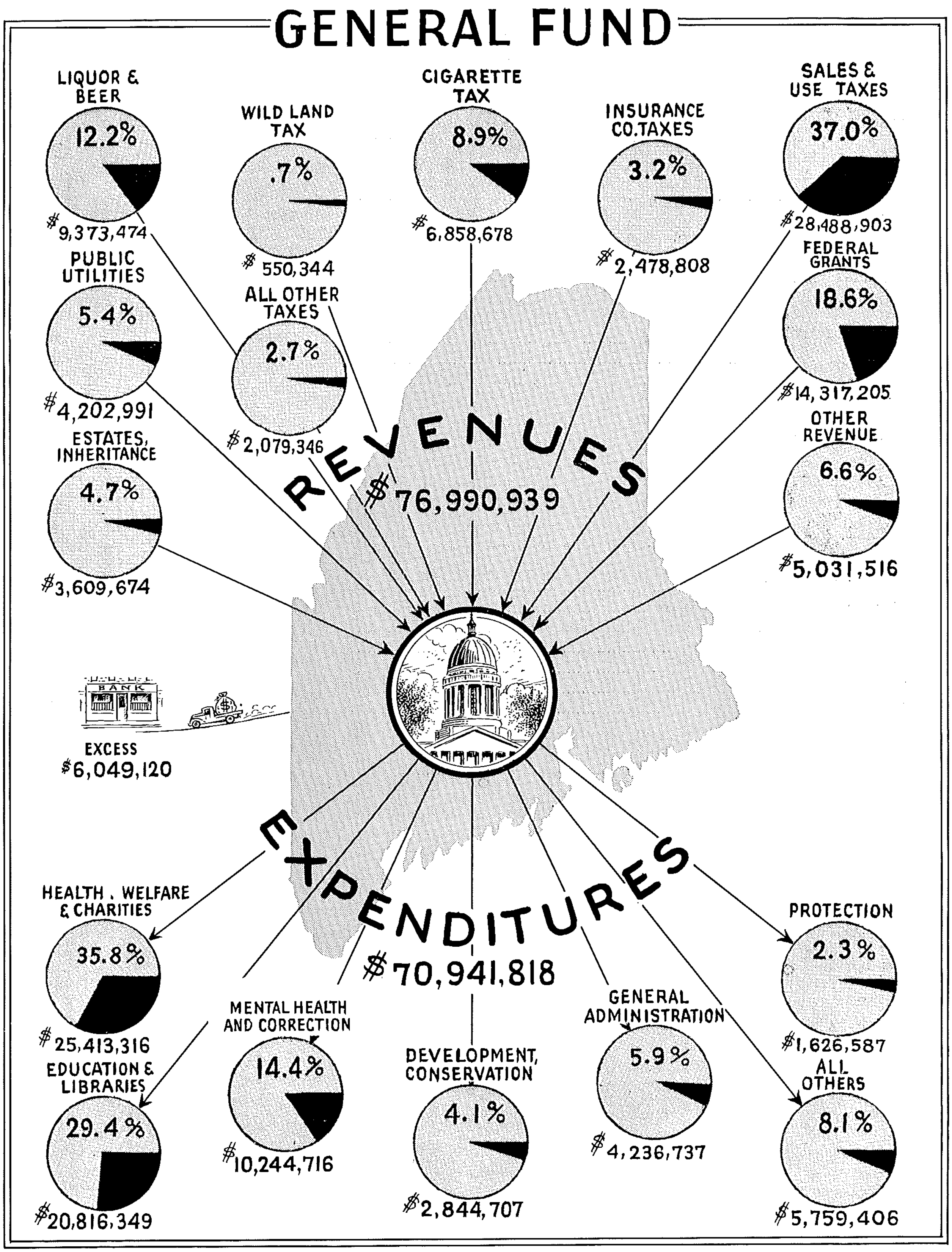
General Fund operations produced revenues of $76,990,939 for the fiscal year, compared to $74,233,209 for 1959-60. Most categories show increases over the previous year, Sales and Use Tax account for $1,171,000 of the total increase of $2,757,000.

Expenditures

General Fund expenditures were $70,941,818, a decrease of $1,939,969 from those for 1959-60. Disbursements for the three major General Fund departments: Health and Welfare, Mental Health and Corrections and Education were $56,474,381, which exceeded those of the previous year by $1,293,450. Contributions and Transfers to Other Funds were decreased by $3,905,461 because the Bonds authorized for Capital Improvements were included in the previous year's figures.

Summary

Available General Funds exceeded expenditures by $11,964,384. Of this amount, $1,-016,143 represented unliquidated encumbrances and $2,397,837 were unexpended balances of appropriations, which by statute, carry over to the 1961-62 fiscal year. These are shown as Reserve for Authorized Expenditures in this report and the balance of $8,550,403 was transferred to the Unappropriated Surplus. The General Fund Unappropriated Surplus was $7,328,132 at June 30, 1961. The 100th Legislature, however, has already appropriated $5,840,679 of this amount, leaving a balance of $1,487,453 available for appropriation.


GENERAL FUND
LIQUOR & BEER
12.2%
$9,373,474
WILD LAND TAX
.7%
$ 550,344
CIGARETTE TAX
8.9%
$6,858,678
INSURANCE CO. TAXES
3.2%
$2,478,808
SALES & USE TAXES
37.0%
$28,488,903
PUBLIC UTILITIES
5.4%
$4,202,991
ALL OTHER TAXES
2.7%
$2,079,346
FEDERAL GRANTS
18.6%
$14,317,205
ESTATES, INHERITANCE
4.7%
$3,609,674
OTHER REVENUE
6.6%
$5,031,516
REVENUES
$76,990,939
BANK
EXCESS
$6,049,120
EXPENDITURES
$70,941,818
HEALTH, WELFARE & CHARITIES
35.8%
$25,413,316
PROTECTION
2.3%
$1,626,587
MENTAL HEALTH AND CORRECTION
14.4%
$10,244,716
GENERAL ADMINISTRATION
5.9%
$4,236,737
EDUCATION & LIBRARIES
29.4%
$20,816,349
DEVELOPMENT, CONSERVATION
4.1%
$2,844,707
ALL OTHERS
8.1%
$5,759,406

GENERAL FUND
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	1961	1960
REVENUES		
State Tax on Wild Lands	**$ 550,344**	$ 505,419
Inheritance and Estate Taxes	**3,609,674**	3,228,909
Sales and Use Taxes	**28,488,903**	27,318,071
Cigarette Tax	**6,858,678**	6,551,378
Taxes on Public Utilities	**4,202,991**	4,078,184
Taxes on Insurance Companies	**2,478,808**	2,324,061
Commissions on Pari-Mutuels	**1,093,361**	1,066,321
Other Taxes	**985,985**	987,796
From Federal Government	**14,317,205**	14,077,963
From Cities, Towns and Counties	**1,082,633**	1,090,413
Service Charges for Current Services	**2,351,270**	2,287,802
Liquor and Beer (Net)	**9,373,474**	9,162,147
Other Revenues	**1,160,895**	985,814
Contributions from Other Funds:		
Highway Fund	**172,469**	177,872
Other Special Revenue Funds	**112,524**	155,198
Public Service Enterprises	**64,703**	65,948
Working Capital Funds	**42,440**	37,217
Trust and Agency Funds	**42,571**	132,688
Bond Fund	**2,000**	—
Total Revenues	**76,990,939**	74,233,209
EXPENDITURES (See Pages 32-35 for Detail)		
General Administration	**4,236,737**	3,626,772
Protection of Persons and Property	**1,626,587**	1,728,189
Development and Conservation of Natural Resources	**2,844,707**	2,860,430
Health, Welfare and Charities	**25,413,316**	25,085,030
Mental Health and Correction	**10,244,716**	9,775,330
Education and Libraries	**20,816,349**	20,320,571
Miscellaneous	**326,725**	411,874
Interest on Bonded Indebtedness	**114,550**	—
Contributions and Transfers to Other Funds:		
Highway Fund	**1,063,026**	1,050,530
Other Special Revenue Funds	**145,209**	218,942
Public Service Enterprises	**23,712**	277,524
Trust and Agency Funds	**3,741,082**	3,769,540
Bond Fund	**195,096**	3,757,050
Total Operating Expenditures	**70,791,818**	72,881,787
Debt Retirement	**150,000**	—
Total Expenditures	**70,941,818**	72,881,787
Excess of Revenues over Expenditures	**6,049,120**	1,351,421
Construction Reserve Allocation	**(88,615)**	29,385
Total	**6,137,736**	1,322,035
OTHER AMOUNTS AVAILABLE		
Proceeds from Sale of Bonds	**—**	3,950,000
Reserve for Authorized Expenditures at Beginning of Year (Adjusted)	**5,606,878**	2,927,322
Transfers from Appropriations from Unappropriated Surplus	**38,416**	490,500
Transfers from the Contingent Account	**181,353**	148,128
Total Excess	**11,964,384**	8,837,986
Excess Applied as Follows:		
Reserved for Authorized Expenditures	**3,413,980**	5,641,703
Transferred to Unappropriated Surplus	**$8,550,403**	$3,196,282

This statement does not include expenditures of $4,065,510 for the year ended June 30, 1961 and $4,720,050 for the year ended June 30, 1960 charged against Appropriations from Unappropriated Surplus, or $952,195 for the 1960-61 year and $736,372 for the 1959-60 year charged to the Construction Reserve Allocation.

GENERAL FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1961	1960
RECOGNIZED ASSETS		
Cash	**$ 3,788,550**	$ 9,867,998
Short Term U. S. Government Securities	**17,142,789**	10,931,346
Accounts Receivable:		
Tax Accounts	**3,490,414**	3,392,919
Other	**680,202**	744,112
	4,170,617	4,137,032
Less—Allowance for Losses	**216,984**	240,183
Net Accounts Receivable	**3,953,632**	3,896,848
Due from Other Funds	**107,699**	107,514
Investments	**175,500**	175,500
Working Capital Advances to Other Funds (Contra)	**4,800,513**	4,680,513
Other Assets	**589,146**	416,542
Accounts Receivable 1961-1986	**833,333**	866,666
Encumbered Future Revenue to Retire Bonded Debt	**3,800,000**	3,950,000
Total Recognized Assets	**35,191,164**	34,892,929
LIABILITIES		
Accounts Payable	**769,800**	665,070
Due to Other Funds	**2,715,619**	3,823,042
Other Current Liabilities	**3,151,859**	2,720,726
Total Current Liabilities	**6,637,279**	7,208,839
Bonds Payable	**3,800,000**	3,950,000
Total Liabilities	**10,437,279**	11,158,839
RESERVES AND SURPLUS		
Reserve for:		
Authorized Expenditures	**3,413,980**	5,641,703
Authorized Expenditures for Unusual or Non-Recurring Items	**5,093,642**	4,822,327
State Contingent Account	**450,000**	450,000
Contingencies	**458,400**	118,400
Urban Planning and Ferry Service Advances	**107,510**	107,510
Construction Reserve Allocation	**268,373**	1,245,491
Total Reserves	**9,791,906**	12,385,433
Surplus:		
Appropriated Surplus:		
Operating Capital	**2,000,000**	2,000,000
Working Capital Advances (Contra)	**4,800,513**	4,680,513
Advance to Bar Harbor Ferry Terminal	**833,333**	866,666
Total Appropriated Surplus	**7,633,846**	7,547,179
Unappropriated Surplus	**7,328,132**	3,801,476
Total Reserves and Surplus	**24,753,885**	23,734,090
Total Liabilities, Reserves and Surplus	**$35,191,164**	$34,892,929

GENERAL FUND
STATEMENT OF UNAPPROPRIATED SURPLUS
YEARS ENDED JUNE 30

	1961	1960
Balance at Start of Year	**$3,801,476**	$6,310,676
Adjustment of Prior Years' Transactions	**14,809**	75,855
Adjusted Balance	**3,816,286**	6,386,531
Additions:		
Lapsed Balance of Appripriations from Unappropriated Surplus for Unusual or Non-Recurring Items	**185,577**	132,242
Transferred from Operating Accounts	**8,550,403**	3,196,282
Repayment—Bar Harbor Ferry Terminal	**33,333**	33,333
Total Additions	**8,769,314**	3,361,857
Total	**12,585,600**	9,748,389
Deductions:		
Appropriations from Unappropriated Surplus	**4,610,115**	5,692,784
Restoration of State Contingent Account	**181,353**	240,628
Working Capital Advanced	**85,000**	—
Restoration of Group Life Insurance Fund	**41,000**	24,000
Increase in Reserve for Contingencies	**340,000**	(10,500)
Total Deductions	**5,257,468**	5,946,912
Balance at End of Year	**$7,328,132**	$3,801,476

The Unappropriated Surplus will be reduced by $5,840,679 appropriated by the 100th Legislature for construction or non-recurring items.

GENERAL FUND
BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1961

Year Ending June 30	Total Debt Service	Bond Maturities	Interest Maturities
1962	$ 530,200	$ 420,000	$110,200
1963	518,020	420,000	98,020
1964	505,840	420,000	85,840
1965	493,660	420,000	73,660
1966	481,480	420,000	61,480
1967	469,300	420,000	49,300
1968	457,120	420,000	37,120
1969	444,940	420,000	24,940
1970	452,760	440,000	12,760
	$4,353,320	$3,800,000	$553,320

GENERAL FUND
ANALYSIS OF STATE CONTINGENT ACCOUNT
YEAR ENDED JUNE 30, 1961

Balance July 1, 1960		$450,000.00
Adjutant General		
For Security of Classified Equipment at Dow Field	$ 278.03	
Support of Maine Army and Air National Guard at New England States Exposition	1,449.73	
Emergency Expenses of Battery "C" at Ft. Kent Flood	2,106.12	
Emergency Repairs	898.10	
Attorney General		
Special Assistant Attorney General—Anti-Trust Case	7,155.59	
Augusta State Airport		
Additional Ramp Area	3,712.00	
Baxter State Park		
Salary for Park Ranger	2,000.00	
Bureau of Public Improvement		
Maintenance—Western Maine Sanatorium	1,815.00	
Freight Entrance and Ramp—Vickery-Hill Building	5,229.00	
Emergency Repairs to Sewer Line	7,776.00	
Staff House Repairs	782.54	
Economic Development		
Miscellaneous Expenses—Maine Merchants Courtesy Campaign	2,500.00	
Education Department		
Expense of Advisory Committee	3,000.00	
Executive Department		
Additional Personal Service Funds	3,800.00	
Additional Funds to Exchange Automobile	216.98	
Purchase of Furniture and Equipment	2,057.75	
Gifts for each Governor at Annual Governors' Conference	450.00	
Operations of Blaine House	851.67	
Committee on Employment of Physically Handicapped	298.56	
Forestry Department		
To Replace Revenue not Realized due to Loss of Stock	16,100.00	
Proportionate share of Spruce Budworm Spraying	6,025.00	
Harness Racing Commission		
Aroostook Race Meet	1,989.17	
Workmen's Compensation for Injured Employee	3,144.17	
Insurance Department		
Additional Funds for Blanket Bond Premium	1,952.62	
Labor and Industry Department		
Funds to Administer Minimum Wage Law	6,700.00	
Maine Maritime Academy		
Funds to match Federal Funds for Student Loans	1,000.00	
Maine Port Authority		
Ferry Service for Long Island Plantation	5,000.00	
Personnel Department		
Salary Survey	12,451.29	
State Park Commission		
Expenses—Advisory Committee—Historical Sites	434.62	
Additional Funds for Lifeguards	2,200.00	
Additional Funds for Operations	9,955.00	
Workmen's Compensation for Injured Employee	1,531.25	
Supplies and Materials for Repairs—Camden Hills	2,000.00	
Treasurer of State		
Repairs to Vault Door	293.52	
University of Maine		
To complete facilities to provide closed circuit television	64,200.00	
Total Appropriations		181,353.71
Balance June 30, 1961 (Before Closing)		268,646.29
Add amount necessary to restore account to $450,000.00 in accordance with Chapter 15A, Section 51 of the Revised Statutes		181,353.71
Balance June 30, 1961		$450,000.00

GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

	TOTALS		DETAIL OF THIS YEAR		
	1961	1960	Budget	Available for Appropriation	Earmarked for Departments
REVENUES					
Taxes:					
Property Taxes:					
State Tax on Wild Lands	**$ 550,344**	$ 505,419	$ 465,000	$ 550,344	$ —
Other Property Taxes (Including Interest)	**238,210**	248,041	232,899	32,989	205,220
Inheritance and Estate Taxes	**3,609,674**	3,228,909	2,150,000	3,609,674	—
Sales and Use Taxes	**28,488,903**	27,318,071	26,250,000	28,488,903	—
Cigarette Tax	**6,858,678**	6,551,378	6,500,000	6,858,678	—
Taxes on Specific Business or Occupations:					
Corporations	**422,922**	416,780	391,900	422,922	—
Public Utilities	**4,202,991**	4,078,184	4,192,750	4,202,991	—
Insurance Companies	**2,478,808**	2,324,061	2,302,525	2,478,808	—
Commission on Pari-Mutuels	**1,093,361**	1,066,321	975,600	920,861	172,500
Other	**215,581**	209,656	191,029	184,435	31,146
Other Taxes	**109,270**	113,317	134,390	95,495	13,775
Fines, Forfeits and Penalties	**27,606**	32,975	23,239	27,556	50
Revenues for Use of Money or Property:					
Income from Investments	**632,169**	509,593	320,300	631,810	359
Other	**6,638**	11,553	23,218	6,638	—
Revenues from Other Agencies:					
Federal Government	**14,317,205**	14,077,963	15,618,589	103,401	14,213,803
Cities, Towns and Counties	**1,082,633**	1,090,413	1,092,966	102,601	980,032
Other	**425,333**	411,108	407,310	137,049	288,284
Service Charges for Current Services:					
Rents	**319,329**	294,508	283,754	282,136	37,193
Sales of Commodities	**527,188**	495,122	573,541	429,646	97,541
Sales of Services	**1,504,752**	1,498,171	1,323,895	1,356,997	147,755
Contributions and Transfers from Other Funds:					
Highway Fund	**172,469**	177,872	179,035	162,469	10,000
Other Special Revenue Funds	**112,524**	155,198	137,767	10,827	101,697
Public Service Enterprises:					
Liquor and Beer (Net)	**9,373,474**	9,162,147	9,286,917	9,373,474	—
Other	**64,703**	65,948	68,092	64,703	—
Working Capital Funds	**42,440**	37,217	32,514	3,872	38,568
Trust and Agency Funds	**42,571**	132,688	35,398	5,931	36,640
Bond Fund	**2,000**	—	—	—	2,000
Sale and Compensation for Loss of Property	**69,147**	20,584	—	7,428	61,718
Total	**$76,990,939**	$74,233,209	$73,192,628	$60,552,650	$16,438,288

GENERAL FUND

COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT
YEARS ENDED JUNE 30

	1961	1960
PERSONAL SERVICES		
Salaries and Wages	**$17,805,815**	$16,573,018
CONTRACTUAL SERVICES		
Professional Fees and Special Services	**803,142**	759,306
Traveling Expenses	**927,114**	850,977
Operating State-owned Vehicles	**162,825**	145,901
Utility Services	**630,300**	575,972
Rents	**155,521**	149,774
Repairs	**325,951**	315,612
Insurance	**125,335**	167,736
Bond Interest	**114,550**	—
General Operating Expenses	**1,071,207**	1,016,167
Total Contractual Services	**4,315,948**	3,981,449
COMMODITIES		
Foods	**1,520,184**	1,531,967
Fuels	**607,250**	557,344
Office Supplies	**222,298**	224,640
Clothing and Clothing Materials	**118,857**	123,980
Other Departmental and Institutional Supplies	**904,338**	1,001,807
Total Commodities	**3,372,930**	3,439,740
GRANTS, SUBSIDIES AND PENSIONS		
To Federal Government	**43,755**	46,051
To Cities, Towns and Counties	**11,368,859**	11,865,047
To Public and Private Organizations	**6,747,048**	6,280,741
To Individuals for Aid to Dependent Children	**6,374,825**	6,316,026
To Individuals for Old Age Assistance	**7,018,270**	7,633,538
To Individuals for Assistance and Relief	**7,768,731**	6,864,327
To Individuals—Miscellaneous	**52,490**	56,262
To Other Funds	**5,168,126**	9,073,587
Pensions and Compensation for Injuries	**150,623**	161,656
Total Grants, Subsidies and Pensions	**44,692,730**	48,297,238
CAPITAL OUTLAYS		
Land and Land Rights	**756**	215
Buildings and Improvements	**161,737**	46,474
Equipment	**441,899**	543,651
Total Capital Outlays	**604,393**	590,341
Total Operating Expenditures	**70,791,818**	72,881,787
DEBT RETIREMENT	**150,000**	—
Total Expenditures	**$70,941,818**	$72,881,787

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1961

	Carried Balance 7/1/60	Legislative Appropriation
GENERAL ADMINISTRATION		
Bureau of Accounts and Control	$ 6,948	$ 376,751
Attorney General	220	130,843
County Attorneys' Salaries	—	68,650
Department of Audit	21	127,240
Wages and Work Week of State Employees	916,531	—
Executive Department	122	63,370
State Art Commission	9,371	2,500
Executive Council	—	22,270
Promotion of Maine	—	10,000
Governor's Expense Account	—	15,000
Blaine House	1,834	29,024
Hearing Examiner—Liquor Commission	—	12,668
State Committee on Mental Health	2,500	—
Payments from the Contingent Account	2,409	—
Governor's Committee on Employment of the Physically Handicapped	—	—
State Civil Defense and Public Safety Council	7,744	111,921
Federal Matching Program	68,846	85,000
Panel of Mediators	43	600
Settlement of Refugees	1,614	—
Commissioner of Finance and Administration	245	20,408
Bureau of Public Improvements	1,466	139,533
Bureau of the Budget	1,377	55,373
Department of Personnel	493	99,646
State Advisory Council of Personnel	—	250
Property Management Division	24,004	425,893
Staff House	511	1,000
Bureau of Purchases	750	78,114
Central Mailing Room	183	26,733
Division of Public Printing	85	24,248
Secretary of State	762	45,431
Elections Division	407	85,803
Bureau of Taxation	3,918	743,306
Treasurer of State	2,279	62,287
Commission for Interstate Cooperation	—	5,000
Commissioners of Uniform Legislation	—	1,025
Legislative Expense	518,864	286,100
Legislative Research Committee	45,697	43,919
State Committee on Aging	23,292	—
Fuel Reserve Fund	100,000	100,000
Supreme Judicial and Superior Courts	1,946	426,701
Reporter of Decisions—Expense	—	2,000
Judicial Council	—	2,000
Total General Administration	1,744,498	3,730,607
PROTECTION OF PERSONS AND PROPERTY		
Adjutant General	10,652	223,965
Military Fund	15,849	76,367
Operation of State Armories	58,547	226,818
Banks and Banking Department	—	35,540
Boxing Commission	—	5,686
Maine State Apprenticeship Council	3	3,362

Governor and Council	Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1961 Lapsed	Carried
$ —	$ —	$ 3,101	$ 386,800	$ 375,797	$ **2,469**	$ **8,534**
7,155	—	5,220	143,439	141,234	**338**	**1,867**
—	—	—	68,650	68,650	—	—
—	—	(16,094)	111,167	110,710	**408**	**49**
—	—	(409,376)	507,154	—	**507,154**	—
6,269	—	1,236	70,999	70,999	—	—
—	—	—	11,871	2,784	—	**9,086**
—	—	150	22,420	22,355	**20**	**45**
—	—	(1,500)	8,500	8,500	—	—
—	—	—	15,000	15,000	—	—
851	—	228	31,937	29,160	**88**	**2,689**
—	—	198	12,866	11,484	**1,382**	—
—	—	—	2,500	—	**2,500**	—
1,254	—	—	3,664	3,664	—	—
298	—	—	298	298	—	—
—	86,580	—	206,246	166,567	**6,971**	**32,707**
—	30,088	—	183,935	147,678	**4,581**	**31,674**
—	—	—	643	565	**78**	—
—	—	—	1,614	1,577	**36**	—
—	—	1,092	21,745	21,477	**268**	—
—	—	—	140,999	130,948	**9,965**	**86**
—	—	(884)	55,866	55,156	**710**	—
12,451	—	2,680	115,271	114,987	**8**	**275**
—	—	—	250	—	**250**	—
14,820	—	12,704	477,421	454,403	—	**23,018**
782	—	—	2,293	1,843	—	**450**
—	—	586	79,451	73,170	**5,289**	**991**
—	—	1,125	28,041	27,807	**234**	—
—	—	172	24,505	22,148	**1,322**	**1,034**
—	—	—	46,193	42,691	**2,353**	**1,148**
—	—	—	86,210	74,366	**10,576**	**1,267**
—	—	13,454	760,678	753,861	**2,499**	**4,317**
293	—	1,152	66,012	65,587	**208**	**217**
—	—	—	5,000	4,262	**737**	—
—	—	—	1,025	823	**201**	—
—	—	—	804,964	718,937	—	**86,027**
—	—	—	89,616	76,944	**6,965**	**5,707**
—	—	—	23,292	16,247	**7,045**	—
—	—	—	200,000	—	**200,000**	—
—	—	(100)	428,547	401,978	**25,522**	**1,046**
—	—	—	2,000	1,905	**94**	—
—	—	—	2,000	161	**1,838**	—
44,177	116,669	(384,851)	5,251,101	4,236,737	**802,120**	**212,243**
—	350	—	234,967	217,900	**5,177**	**11,888**
3,833	—	—	96,050	76,378	**15**	**19,656**
898	—	—	286,263	223,035	**4,362**	**58,865**
—	—	222	35,762	35,452	**309**	—
—	—	104	5,790	5,770	**19**	—
—	—	52	3,417	3,301	**115**	—

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1961

	Carried Balance 7/1/60	Legislative Appropriation
SANATORIUMS		
Central Maine Sanatorium	$ 15,272	$ 787,940
Northern Maine Sanatorium	11,026	256,578
Total Sanatoriums	26,298	1,044,518
PRIVATE CHARITIES		
Aid to Charitable Institutions	—	54,055
Aid to Public and Private Hospitals	—	825,000
G.A.R. Department of Maine	—	1,200
Total Private Charities	—	880,255
WELFARE		
General Administration	5,406	774,170
Child Welfare Service	21,076	1,603,149
General Relief	77,990	800,000
Line Category Reserve Fund	380,632	—
Jefferson Relief Camp	5,051	47,111
Passamaquoddy Indians	8,868	114,964
Passamaquoddy Indians—Buildings and Repairs	79,881	—
Penobscot Indians	2,318	38,260
Services for the Blind	663	198,690
Special Pensions	—	43,720
Aid to the Disabled	135	707,255
Aid to the Blind	65	139,050
Aid to Dependent Children	957	1,020,000
Old Age Assistance	1,429	2,787,600
Medical Service Pool	470,046	—
Total Welfare	1,054,522	8,273,969
Total Health, Welfare and Charities	1,350,398	11,348,160
DEPARTMENT OF MENTAL HEALTH AND CORRECTIONS		
Bureau of Mental Health	941	31,320
Institutional Reserve Fund	196,359	87,943
Administration	5,156	56,345
State Probation and Parole Board	548	233,185
Total	203,004	408,793
CHARITABLE INSTITUTIONS		
Governor Baxter School for the Deaf	10,704	340,068
Military and Naval Children's Home	2,977	71,956
Total	13,682	412,024
HOSPITALS		
Augusta State Hospital	130,594	2,944,794
Bangor State Hospital	66,076	2,003,390
Pineland Hospital and Training Center	100,971	2,557,880
Total	297,641	7,506,064

Governor and Council	Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1961 Lapsed	Carried
$ —	$ 791	$ —	$ 804,004	$ 648,917	$ **145,271**	$ **9,815**
—	6,288	253	274,147	240,753	**21,347**	**12,045**
—	7,080	253	1,078,151	889,670	**166,618**	**21,861**
—	—	—	54,055	50,282	**3,772**	—
—	26,070	—	851,070	851,070	—	—
—	—	—	1,200	1,200	—	—
—	26,070	—	906,325	902,552	**3,772**	—
—	477,157	13,806	1,270,539	1,230,288	**29,016**	**11,234**
—	1,398	80,000	1,705,623	1,703,344	**1,833**	**445**
—	7,040	(40,000)	845,031	843,586	**1,278**	**166**
—	—	(18,000)	362,632	—	**362,632**	—
—	4,650	—	56,812	49,265	**2,454**	**5,092**
—	835	40,000	164,668	142,466	**12,232**	**9,969**
—	—	—	79,881	75,799	—	**4,082**
—	—	9,028	49,606	46,153	**1,687**	**1,765**
—	79,396	16,000	294,750	285,002	**9,502**	**245**
—	—	(7,000)	36,720	27,911	**8,808**	—
—	1,219,643	(292,760)	1,634,273	1,501,346	**132,927**	—
—	240,330	(37,518)	341,927	298,033	**43,894**	—
—	5,941,023	(359,438)	6,602,543	6,404,968	**197,350**	**224**
—	6,691,247	(2,161,149)	7,319,127	7,147,517	**171,609**	—
—	—	2,748,865	3,218,911	2,749,470	—	**469,440**
—	14,662,725	(8,165)	23,983,050	22,505,154	**975,228**	**502,667**
—	14,811,581	16,237	27,526,377	25,413,316	**1,157,064**	**955,996**
—	3,319	—	35,580	27,853	**7,624**	**101**
—	—	(28,490)	255,811	—	**5,811**	**250,000**
—	—	2,925	64,426	60,608	**2,859**	**958**
—	—	—	233,733	231,957	**1,332**	**443**
—	3,319	(25,565)	589,551	320,419	**17,628**	**251,503**
—	10,033	7,884	368,690	351,304	**6,065**	**11,320**
—	—	—	74,933	70,499	**882**	**3,551**
—	10,033	7,884	443,623	421,804	**6,947**	**14,871**
—	6,224	47,682	3,129,294	3,001,303	**2,469**	**125,522**
—	12,567	(19,943)	2,062,090	1,963,860	**25,178**	**73,052**
—	8,786	11,533	2,679,171	2,492,055	**69,639**	**117,476**
—	27,579	39,272	7,870,557	7,457,219	**97,286**	**316,051**

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1961

	Carried Balance 7/1/60	Legislative Appropriation
CORRECTIONAL INSTITUTIONS		
Boys Training Center	$ 12,106	$ 443,955
Stevens Training Center	11,253	274,146
State Reformatory for Men	6,384	303,647
State Reformatory for Men—Construction	—	—
State Reformatory for Women	10,042	227,025
Maine State Prison	43,137	618,993
Total	82,923	1,867,766
Total Mental Health and Corrections	597,252	10,194,647
EDUCATION AND LIBRARIES		
Permanent School Fund Interest	48,185	—
Subsidies to Cities and Towns:		
For General Purpose Educational Aid	—	12,920,512
For Professional Credits for Teaching Positions	—	110,000
For Temporary Residents	—	850
Teachers for Mentally Retarded	—	1,500
Maine Committee—Problems of Mentally Retarded	1,001	—
Advisory Committee on Education	1,643	—
Maine School District Commission	—	26,291
Maine School Building Authority—Expense	52	13,831
Student Scholarship Fund	7,964	50,000
Administration	307	226,904
Children Residents at Private Tax Exempt Institutions	—	3,500
Farmington State Teachers College	5,850	543,435
Gorham State Teachers College	10,513	697,208
Washington State Teachers College	3,123	164,268
Fort Kent State Normal School	2,437	140,298
Aroostook State Teachers College	16,673	210,156
Schooling of Children in Unorganized Territory	13,227	193,889
Superintendents of Towns Comprising School Unions	—	183,865
Matching Funds—Training in Fisheries Trade	—	—
Vocational Education—State	33,668	175,768
State Vocational Technical Institute	7,430	157,214
Vocational Rehabilitation	7,888	121,265
Education of Orphans of Veterans	—	1,500
State Administration—School Lunches	289	36,511
Special Education of Physically Handicapped Children	119,490	132,844
Secondary Education of Island Children	3,176	3,000
Industrial Education	5,692	37,000
Maine School Building Authority—Grants	43,500	25,000
Driver Education	20,009	57,765
Training of Firemen	—	18,405
New England Higher Education Compact	—	12,250
State Historian	1,476	500
Maine State Library	24,750	175,915
Maine Court Reports and Ancient Vital Records	—	13,518
Maine Maritime Academy	500	167,500
University of Maine	—	3,441,601
Total Education and Libraries	378,852	20,064,063
RECREATION AND PARKS		
State Park Commission	1,109	217,419
Baxter State Park	2,519	18,913
Total Recreation and Parks	3,628	236,332

Governor and Council	Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1961 Lapsed	Carried
$ —	$ 137	$ 21,967	$ 478,166	$ 460,585	$ **391**	$ **17,189**
—	312	21,773	307,485	291,212	**2,424**	**13,847**
—	673	85,166	395,870	384,358	**685**	**10,826**
—	—	32,200	32,200	24,866	—	**7,333**
—	404	7,025	244,497	220,557	**10,042**	**13,897**
—	4,810	43,862	710,803	663,694	**32**	**47,076**
—	6,337	211,996	2,169,023	2,045,273	**13,576**	**110,172**
—	47,269	233,586	11,072,755	10,244,716	**135,439**	**692,599**
—	19,708	—	67,893	26,339	—	**41,554**
—	—	(178,274)	12,742,237	12,422,682	**319,555**	—
—	—	—	110,000	109,950	**50**	—
—	—	—	850	—	**850**	—
—	—	—	1,500	1,001	**498**	—
—	3,784	12,066	16,852	16,145	**678**	**29**
3,000	—	416	5,059	4,499	**8**	**551**
—	—	(1,526)	24,764	21,252	**3,459**	**51**
—	—	167	14,051	10,398	**3,599**	**52**
—	—	—	57,964	50,555	—	**7,409**
—	54	21,437	248,703	247,512	**681**	**509**
—	—	—	3,500	2,747	**752**	—
—	1,109	20,725	571,120	564,238	**2,980**	**3,902**
—	—	—	707,721	696,411	**4,568**	**6,741**
—	—	35,250	202,641	191,707	**7,264**	**3,669**
—	—	304	143,039	137,529	**59**	**5,451**
—	1,234	26,115	254,180	235,488	**614**	**18,077**
—	228,824	59,092	495,032	475,389	—	**19,642**
—	—	4,205	188,070	187,354	**715**	—
—	—	15,000	15,000	5,638	**3,777**	**5,584**
—	37,949	(6,042)	241,344	211,450	**29,620**	**273**
—	191,968	17,154	373,766	348,328	**1,088**	**24,348**
—	273,677	16,142	418,972	399,668	**4,402**	**14,902**
—	—	4,580	6,080	5,999	**80**	—
—	38,630	2,489	77,920	74,947	**1,972**	**1,001**
—	—	20,897	273,232	238,079	**35,152**	—
—	—	—	6,176	6,155	**20**	—
—	—	194	42,886	42,886	—	—
—	—	—	68,500	45,000	—	**23,500**
—	—	520	78,294	67,577	**10,716**	—
—	8,500	—	26,905	26,826	**78**	—
—	—	—	12,250	5,061	**7,188**	—
—	—	—	1,976	480	—	**1,495**
—	83,175	4,262	288,104	254,419	—	**33,684**
—	—	—	13,518	8,824	**4,693**	—
—	—	—	168,000	168,000	—	—
64,200	—	—	3,505,801	3,505,801	—	—
67,200	888,617	75,177	21,473,910	20,816,349	**445,127**	**212,433**
16,120	580	8,929	244,158	238,663	**14**	**5,480**
2,000	20,712	(5,797)	38,347	33,893	**3,096**	**1,356**
18,120	21,292	3,131	282,505	272,556	**3,111**	**6,837**

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1961

	Carried Balance 7/1/60	Legislative Appropriation
NON-RECURRING ITEMS		
Construction Reserve	$ 664,631	$ —
Relocating Facilities on F. A. Highways	101,296	15,625
Proceeds from Sale of Bonds	192,950	—
Total Non-Recurring Items	958,877	15,625
INTEREST ON BONDED DEBT	—	132,750
DEBT RETIREMENT	—	150,000
MISCELLANEOUS		
Knox Memorial Association	—	1,000
Maine Historical Society	—	2,750
Maine Port Authority	14,419	36,000
Total Miscellaneous	14,419	39,750
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
To Highway Fund		
State Police—Administration	—	1,008,738
State Police Headquarters and Garage	—	9,561
Highway Safety Committee	—	12,200
Relocating Facilities on F. A. Highways	—	—
To Other Special Revenue Funds		
Urban Planning Fund	—	—
Education—N. D. E. A.	55,982	—
Department of Audit—Municipal Division	—	—
Maine Forestry District—Spruce Budworm	—	25,313
Maine Forestry District—Baxter State Park	—	—
Board of Bar Examiners	—	—
To Public Service Enterprises		
Augusta State Airport	—	15,000
Maine State Ferry Service	—	—
To Trust and Agency Funds		
Maine State Retirement System—Pension Fund		
State Employees	—	1,265,290
Teachers	—	2,313,740
Survivor Benefits	—	149,000
Maine State Retirement System—Expense	—	65,608
To Increase Trust Fund Earnings to Statutory Requirements	—	5,000
To Bond Fund		
Construction Allocation	—	—
Fort Kent Normal School	—	—
Total Contributions and Transfers to Other Funds	55,982	4,869,450
Total	$5,606,878(A)	$54,852,786

(A) Reserve for Authorized Expenditures (Page 17)	$ 5,641,703
Adjustment of Prior Years	34,825
Reserve for Authorized Expenditures as Above	$ 5,606,878

Governor and Council	Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1961 Lapsed	Carried
$ —	$ 2,000	$ 77,744	$ 744,376	$ —	$ —	**$ 744,376**
—	—	(7,969)	108,951	—	—	**108,951**
—	—	(184,150)	8,800	—	—	**8,800**
—	2,000	(114,374)	862,128	—	—	**862,128**
—	—	—	132,750	114,550	**18,200**	—
—	—	—	150,000	150,000	—	—
—	—	—	1,000	1,000	—	—
—	—	—	2,750	2,750	—	—
—	—	—	50,419	50,419	—	—
—	—	—	54,169	54,169	—	—
—	—	30,009	1,038,747	1,033,404	**5,342**	—
—	—	247	9,808	9,459	**348**	—
—	—	—	12,200	12,192	**7**	—
—	—	7,969	7,969	7,969	—	—
—	—	33,992	33,992	33,992	—	—
—	—	—	55,982	55,982	—	—
—	—	18,000	18,000	18,000	—	—
6,025	—	—	31,338	31,338	—	—
—	—	5,797	5,797	5,797	—	—
—	—	100	100	100	—	—
3,712	—	—	18,712	18,712	—	—
5,000	—	—	5,000	5,000	—	—
—	—	—	1,265,290	1,204,835	**60,455**	—
—	—	—	2,313,740	2,313,740	—	—
—	—	—	149,000	149,000	—	—
—	—	3,536	69,144	69,144	—	—
—	—	—	5,000	4,363	**636**	—
—	—	184,150	184,150	184,150	—	—
—	—	10,946	10,946	10,946	—	—
14,737	—	294,746	5,234,915	5,168,126	**66,789**	—
$181,353	$16,438,288	$ 127,032	$77,206,338	$70,941,818	**$ 2,850,538**	**$ 3,413,980**

GENERAL FUND

COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS

YEARS ENDED JUNE 30

	1961	1960
GENERAL ADMINISTRATION		
Bureau of Accounts and Control	$ 375,797	$ 377,111
Attorney General's Department	209,884	192,029
Department of Audit	110,710	111,791
Executive Department	154,905	161,834
State Civil Defense and Public Safety Council	314,246	375,362
Commissioner of Finance and Administration	21,477	20,518
Bureau of Public Improvements	587,194	580,943
Bureau of the Budget	55,156	42,698
Department of Personnel	114,987	101,469
Bureau of Purchases	123,126	119,654
Secretary of State	117,057	104,108
Bureau of Taxation	753,861	730,537
Treasurer of State	65,587	57,582
Commission for Interstate Cooperation	4,262	4,686
Commissioners of Uniform Legislation	823	1,424
Committee on Aging	16,247	6,707
Legislative Expense	718,937	101,054
Legislative Research Committee	76,944	112,296
Supreme Judicial and Superior Courts	404,045	412,854
Liquor Hearing Examiner	11,484	11,500
Committee to Revise Probate Rules and Blanks	—	606
	4,236,737	3,626,772
PROTECTION OF PERSONS AND PROPERTY		
Adjutant General	517,314	525,194
Banks and Banking Department	35,452	33,885
Boxing Commission	5,770	4,993
Maine State Apprenticeship Council	3,301	2,674
War Veterans Services	104,885	104,562
World War Assistance	341,688	360,005
General Law Pensions	8,171	9,456
Industrial Accident Commission	86,024	88,090
Insurance Department	52,483	53,504
Fire Insurance	94,273	134,795
Fidelity Insurance	3,952	1,423
Labor and Industry Department	108,535	108,260
Public Utilities Commission	193,950	234,718
Racing Commission—Harness	35,449	30,812
Running Horse Racing Commission	22,577	23,164
Search for Lost Persons	1,500	1,500
Fingerprinting of School Children	11,256	11,148
	1,626,587	1,728,189
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Agriculture Department	1,038,191	1,074,161
Department of Economic Development	633,514	677,245
Forestry Department	766,665	706,127
Sea and Shore Fisheries	370,897	364,380
Atlantic States Marine Fisheries Commission	3,199	4,399
Atlantic Sea Run Salmon Commission	32,237	34,115
	2,844,707	2,860,430

GENERAL FUND

COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS
YEARS ENDED JUNE 30

	1961	1960
HEALTH AND SANITATION		
Bureau of Health	$ 806,627	$ 803,180
Alcoholic Rehabilitation	41,169	39,980
Sanatoriums:		
Central Maine Sanatorium	648,917	642,959
Northern Maine Sanatorium	240,753	239,933
Western Maine Sanatorium	—	38,474
Water Improvement Commission	123,989	127,411
Interstate Water Pollution Control	1,784	1,519
Municipal Sewerage	142,367	287,650
	2,005,609	2,181,109
PRIVATE CHARITIES		
Charitable Institutions	50,282	45,093
Aid to Public and Private Hospitals	851,070	842,510
G. A. R. Department of Maine	1,200	1,200
	902,552	888,804
WELFARE		
General Administration	1,230,288	1,168,073
Child Welfare Service	1,703,344	1,636,699
General Relief (Includes Jefferson Camp)	892,851	855,944
Passamaquoddy Indians	218,265	129,957
Penobscot Indians	46,153	47,815
Services for the Blind	285,002	257,504
Special Pensions	27,911	33,470
Aid to the Disabled	1,501,346	1,443,421
Aid to the Blind	298,033	315,909
Aid to Dependent Children	6,404,968	6,332,808
Old Age Assistance—Benefits and Burials	7,147,517	7,744,390
Medical Service Pool	2,749,470	2,049,120
	22,505,154	22,015,116
	25,413,316	25,085,030
MENTAL HEALTH AND CORRESTIONS		
Bureau of Mental Health	27,853	5,788
Administration	60,608	49,671
State Probation and Parole Board	231,957	224,884
	320,419	280,344
CHARITABLE INSTITUTIONS		
Governor Baxter School for the Deaf	351,304	332,041
Military and Naval Children's Home	70,499	68,831
	421,804	400,872
HOSPITALS		
Augusta State Hospital	3,001,303	2,955,141
Bangor State Hospital	1,963,860	1,897,629
Pineland Hospital and Training Center	2,492,055	2,308,232
	7,457,219	7,161,003

GENERAL FUND

COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS
YEARS ENDED JUNE 30

	1961	1960
CORRECTIONAL INSTITUTIONS		
Boys Training Center	$ **460,585**	$ 453,335
Stevens Training Center	**291,212**	296,227
State Reformatory for Men	**409,225**	329,257
State Reformatory for Women	**220,557**	207,575
Maine State Prison	**663,694**	646,714
	2,045,273	1,933,110
	10,244,716	9,775,330
EDUCATION AND LIBRARIES		
Education Department:		
Permanent School Fund Interest	**26,339**	15,257
Subsidies to Cities and Towns:		
For General Purpose Educational Aid	**12,422,682**	12,627,269
For Professional Credits for Teaching Positions	**109,950**	110,000
For Temporary Resident	—	—
For Tuition—Children at Private Tax-Exempt Institutions	**2,747**	3,286
Maine Committee—Problems of Mentally Retarded	**16,145**	7,816
Teachers for Mentally Retarded Children	**1,001**	1,110
State School District Commission	**21,252**	16,328
Maine School Building Authority—Expense	**10,398**	8,071
Student Scholarship Fund	**50,555**	47,402
Adminstration	**247,512**	245,413
Teachers Colleges and Normal Schools:		
Farmington State Teachers College	**564,238**	533,524
Gorham State Teachers College	**696,411**	625,567
Washington State Teachers College	**191,707**	178,932
Fort Kent State Normal School	**137,529**	150,848
Aroostook State Teachers College	**235,488**	190,782
Schooling of Children in Unorganized Territory	**475,389**	438,472
Superintendents of Towns Comprising School Unions	**187,354**	185,043
Vocational Education and Rehabilitation	**965,085**	884,391
Education of Orphans of Veterans	**5,999**	3,679
School Lunch Administration	**74,947**	68,330
Special Education of Physically Handicapped Children	**238,079**	196,408
Secondary Education of Island Children	**6,155**	6,422
Industrial Education	**42,886**	39,925
Maine School Building Authority—Grants	**45,000**	—
Driver Education	**67,577**	63,870
Training of Firemen	**26,826**	26,672
New England Higher Education Compact	**5,061**	4,865
Advisory Committee on Education	**4,499**	1,583
	16,878,823	16,681,276
State Historian	**480**	729
Maine State Library	**263,244**	240,389
Maine Maritime Academy	**168,000**	167,500
University of Maine	**3,505,801**	3,230,676
	3,937,526	3,639,294
	20,816,349	20,320,571

GENERAL FUND
COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS
YEARS ENDED JUNE 30

	1961	1960
RECREATION AND PARKS		
State Park Commission	$ 238,663	$ 229,769
Baxter State Park	33,893	34,255
	272,556	264,025
MISCELLANEOUS		
Miscellaneous Acts and Resolves—Grants	54,169	147,849
INTEREST ON BONDED DEBT	114,550	—
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS	5,168,126	9,073,587
DEBT RETIREMENT	150,000	—
Total Expenditures	$70,941,818	$72,881,787

GENERAL FUND

APPROPRIATIONS FROM UNAPPROPRIATED SURPLUS
YEAR ENDING JUNE 30, 1961

	Carried Balance 7/1/60	Appropriations from Surplus
GENERAL ADMINISTRATION		
Committee for Centennial of Civil War	$ 2,516	$ —
Review of Election Laws	2,483	—
Govenor Elect Expense Account	1,500	—
Purchase of Land—Adjacent to State House	4,794	—
State Office Building	5,648	—
Bureau of Public Improvements—		
Property Management Division	46,289	166,800
Property Management Division—Repairs	—	16,050
Property Management Division—Staff House Repairs	—	400
Executive—Blaine House Repairs	—	350
Civil Defense—Repairs	—	300
	63,232	183,900
PROTECTION OF PERSONS AND PROPERTY		
Major Repairs to State Armories	17,682	8,703
Expansion of Armories	131,362	174,855
Adjutant General Administration—Repairs	—	4,950
Adjutant General Military Fund—Repairs	—	5,385
Adjutant General Armories—Repairs	—	27,830
Aid to Municipalities—Airport Construction	68,650	150,000
State Police	4,107	7,500
	221,802	379,223
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Forestry—Construction and Improvements	17,650	14,200
Forestry—Repairs to Buildings	—	1,500
Agriculture—Animal Industry Division—Repairs	—	7,500
Economic Development—Building Repairs	—	11,500
Sea and Shore Fisheries—Repairs	—	1,300
	17,650	36,000
HEALTH AND WELFARE		
Sanatoriums:		
Central Maine Sanatorium	14,581	17,200
Central Maine Sanatorium—Repairs	—	5,250
Northern Maine Sanatorium	4,009	—
Northern Maine Sanatorium—Repairs	—	3,500
	18,591	25,950
Committee on Children and Youth	53	—
Review of Settlement Laws	10,185	—
Improvements to Buildings	20,226	7,500
District Offices—Alterations	—	1,550
Jefferson Relief Camp	—	2,000
Indians—Perry and Princeton—Building Repairs and Improvements	—	700
Indians—Old Town—Building Repairs	—	1,500
	30,465	13,250
	49,056	39,200
MENTAL HEALTH AND CORRECTIONS		
Committee—Residential Treatment Centers	1,000	—
Community Mental Health Service	17,697	50,000
Committee—Vocational Facilities for Mentally Ill	1,000	—
Committee for Relocation of Boys Training Center	75,571	—
Charitable Institutions:		
Governor Baxter School for the Deaf	40,482	—
Governor Baxter School for the Deaf—Repairs	—	12,521
Military and Naval Children's Home—Repairs	—	1,300
	40,482	13,821

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1961 Lapsed	Unexpended Balance June 30, 1961 Carried
$ —	$ —	$ 2,516	$ 1,747	$ —	$ 768
—	—	2,483	2,483	—	—
—	—	1,500	—	—	1,500
—	—	4,794	—	—	4,794
—	—	5,648	—	—	5,648
—	—	213,089	15,135	4,316	193,637
—	—	16,050	751	—	15,298
—	—	400	—	—	400
—	—	350	—	—	350
—	—	300	—	—	300
—	—	247,132	20,117	4,316	222,698
—	(2,103)	24,282	5,721	6,292	12,268
—	(879)	305,338	120,472	1,266	183,599
—	—	4,950	102	—	4,847
—	—	5,385	325	—	5,060
—	—	27,830	77	—	27,753
389	—	219,039	51,642	—	167,396
—	—	11,607	7,578	2,107	1,921
389	(2,982)	598,432	185,920	9,666	402,845
—	—	31,850	16,465	265	15,119
—	—	1,500	—	—	1,500
—	—	7,500	224	—	7,275
—	—	11,500	—	—	11,500
—	—	1,300	—	—	1,300
—	—	53,650	16,690	265	36,694
—	—	31,781	15,281	5,900	10,600
—	—	5,250	—	—	5,250
—	—	4,009	2,445	1,564	—
—	—	3,500	—	—	3,500
—	—	44,541	17,726	7,465	19,350
—	—	53	53	—	—
—	—	10,185	235	9,949	—
—	19,000	46,726	35,385	—	11,340
—	—	1,550	—	—	1,550
—	—	2,000	—	—	2,000
—	—	700	—	—	700
—	—	1,500	—	—	1,500
—	19,000	62,715	35,675	9,949	17,090
—	19,000	107,256	53,401	17,414	36,440
—	—	1,000	—	1,000	—
—	—	67,697	27,308	9,407	30,982
—	—	1,000	111	888	—
—	—	75,571	48,302	27,268	—
15,000	—	55,482	12,906	—	42,576
—	—	12,521	186	—	12,334
—	—	1,300	—	—	1,300
15,000	—	69,303	13,092	—	56,210

GENERAL FUND
APPROPRIATIONS FROM UNAPPROPRIATED SURPLUS
YEAR ENDING JUNE 30, 1961

	Carried Balance 7/1/60	Appropriations from Surplus
Hospitals:		
Augusta State Hospital	186,784	412,000
Augusta State Hospital—Repairs	—	62,470
Bangor State Hospital	24,385	559,500
Bangor State Hospital—Repairs	—	46,200
Pineland Hospital and Training Center	1,744,331	222,700
Pineland Hospital and Training Center—Repairs	—	49,754
	1,955,501	1,352,624
Correctional Institutions:		
Boys Training Center	4,627	25,000
Boys Training Center—Repairs	—	13,715
Stevens Training Center	114,984	6,500
Stevens Training Center—Repairs	—	12,330
Reformatory for Men	57,264	100,200
Reformatory for Men—Repairs	—	11,255
Reformatory for Women	—	12,000
Reformatory for Women—Repairs	—	4,600
Maine State Prison	153,351	176,900
Maine State Prison—Repairs	—	26,480
	330,228	388,980
Working Capital—Institutional Farms	13,000	—
	2,434,480	1,805,425
EDUCATION AND LIBRARIES		
Farmington State Teachers College	490,774	392,300
Farmington State Teachers College—Repairs	—	20,705
Gorham State Teachers College	368,461	220,100
Gorham State Teachers College—Repairs	—	25,725
Washington State Teachers College	329,017	243,300
Washington State Teachers College—Repairs	—	4,450
Fort Kent State Normal School	4,520	20,000
Fort Kent State Normal School—Repairs	—	10,880
Aroostook State Teachers College	201,375	166,500
Aroostook State Teachers College—Repairs	—	6,455
Vocational Technical Institute	23,894	12,000
Vocational Technical Institute—Repairs	—	17,875
Advisory Committee on Education	416	—
Emergency Fire Fighting Training	489	—
Schooling Children in Unorganized Territories—Working Capital	—	35,000
Schooling Children in Unorganized Territories—Repairs	—	3,000
University of Maine	—	405,800
	1,418,948	1,584,090
RECREATION AND PARKS		
Development of State Parks	346,223	351,257
State Park Commission—Repairs and Improvements	—	22,920
Baxter State Park—Repairs	—	800
	346,223	374,977
MISCELLANEOUS		
Miscellaneous Resolves	—	150,300
Supplemental Appropriations	—	57,000
Eastport-Perry Causeway	272,750	—
	272,750	207,300
Totals	$4,824,145	$4,610,115

				Unexpended Balance June 30, 1961	
Revenues	Transfers	Total Available	Expenditures	Lapsed	Carried
—	—	598,784	111,545	22,725	464,513
—	—	62,470	81	—	62,388
—	(5,000)	578,885	39,234	5,776	533,874
—	—	46,200	1,737	—	44,462
—	(59)	1,966,971	1,064,158	6,637	896,175
—	—	49,754	3,093	—	46,660
—	(5,059)	3,303,065	1,219,850	35,138	2,048,076
—	—	29,627	4,627	—	25,000
—	—	13,715	—	—	13,715
—	—	121,484	108,264	4,623	8,595
—	—	12,330	23	—	12,306
—	—	157,464	46,017	1,345	110,102
—	—	11,255	—	—	11,255
—	—	12,000	—	—	12,000
—	—	4,600	—	—	4,600
—	(66)	330,184	143,761	517	185,905
—	—	26,480	1,956	—	24,523
—	(66)	719,141	304,652	6,486	408,002
—	—	13,000	—	—	13,000
15,000	(5,126)	4,249,778	1,613,317	80,189	2,556,271
—	—	883,074	438,623	41,021	403,429
—	—	20,705	1,824	—	18,880
—	(704)	587,856	235,284	30,342	322,229
—	—	25,725	2,876	—	22,848
—	11,504	583,821	309,988	372	273,460
—	—	4,450	—	—	4,450
—	776	25,296	5,972	—	19,324
—	—	10,880	—	—	10,880
—	—	367,875	191,402	91	176,381
—	—	6,455	—	—	6,455
—	8,000	43,894	30,695	322	12,876
—	—	17,875	1,469	—	16,405
—	(416)	—	—	—	—
—	—	489	42	446	—
—	(35,000)	—	—	—	—
—	—	3,000	—	—	3,000
—	—	405,800	202,900	—	202,900
—	(15,840)	2,987,198	1,421,080	72,595	1,493,521
230	(24,800)	672,910	347,584	1,129	324,196
—	—	22,920	2,747	—	20,172
—	—	800	—	—	800
230	(24,800)	696,630	350,332	1,129	345,169
16,593	(11,993)	154,900	154,900	—	—
—	(57,000)	—	—	—	—
—	(23,000)	249,750	249,750	—	—
16,593	(91,993)	404,650	404,650	—	—
$ 32,212	$(121,742)	$9,344,730	$4,065,510	$ 185,577	$5,093,642

GENERAL FUND
CONSTRUCTION RESERVE ALLOCATION
YEAR ENDED JUNE 30, 1961

	Carried Balance 7/1/60	Allocation By Governor and Council
GENERAL ADMINISTRATION		
Bureau of Public Improvement— Property Management	$ 1,224	$ —
PROTECTION OF PERSONS AND PROPERTY		
Adjutant General—Expansion of Armories	199,504	—
MENTAL HEALTH AND CORRECTION		
Augusta State Hospital—Construction and Improvements	37,384	—
Bangor State Hospital—Construction	818,945	10,500
Pineland Hospital and Training Center	42,000	—
	898,330	10,500
EDUCATION AND LIBRARIES		
Aroostook State Teachers College—Construction	11,797	—
Educational Architectural Costs	5,000	—
Farmington State Teachers College	3,945	—
Fort Kent State Normal School—Construction	5,756	—
Vocational Technical Institute—Improvements	87,726	—
University of Maine	9,294	—
	123,520	—
RECREATION AND PARKS		
State Park Commission—Improvements	22,912	—
Total	$1,245,491	$10,500

Receipts	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1961 Lapsed	Carried
$ —	$ (211)	$ 1,012	$ 997	$ 15	$ —
—	2,103	201,607	133,731	383	67,493
—	—	37,384	8,639	28,094	650
—	—	829,445	726,570	54	102,820
—	—	42,000	87	—	41,912
—	—	908,830	735,297	28,148	145,384
—	—	11,797	10,298	—	1,499
—	—	5,000	3,931	—	1,069
—	—	3,945	2,045	1,900	—
—	—	5,756	3,033	—	2,723
—	—	87,726	37,697	8	50,020
31,960	(38,816)	2,438	2,438	—	—
31,960	(38,816)	116,664	59,443	1,908	55,312
—	—	22,912	22,726	1	183
$31,960	$(36,925)	$1,251,026	$952,195	$30,457	$268,373

HIGHWAY FUND

The financial transactions of the Highway Department and its allied divisions are handled through the Highway Fund. Revenues from the registration of motor vehicles, operators' licenses, gasoline tax and certain other items are, by statute, credited to the General Highway Fund. This fund is allocated by the Legislature for operation of the Highway Department, the Motor Vehicle Division and 50% of the cost of State Police administration. The allocations, in some instances are supplemented by Federal Grants, municipal matching funds and other revenues. The General Highway Fund Surplus may be allocated by the State Highway Commission for certain limited purposes on approval of the Governor and Council. The Motor Truck Carrier Division of the Public Utilities Commission is also handled through the Highway Fund. This is a self-supporting agency, financed by fees collected from the Motor Truck Carrier Industry.

Contents

HIGHWAY FUND

Revenues

Revenues of the Highway Fund were $54,958,697 for the fiscal year compared to $57,571,826 for the 1959-60 year. Net receipts from Gasoline and Use Fuel Taxes were up $596,691 and Motor Vehicle Fees increased $257,142. Federal Grants were down $2,-731,787 also receipts from Municipalities were down $749,815. Most other revenues were somewhat higher than those of the previous year.

Expenditures

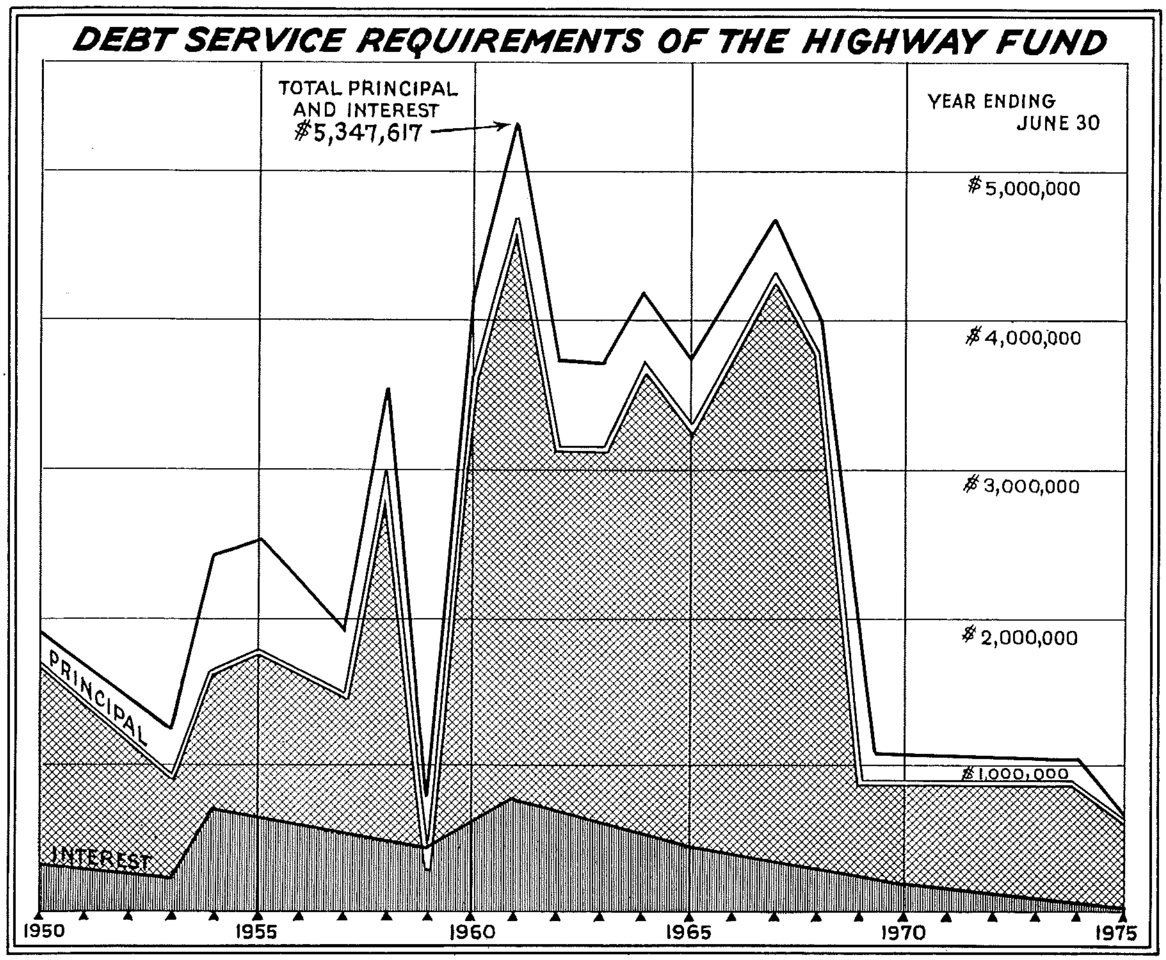
A decrease of $1,958,836 was shown in the operating expenditures from the Highway Fund, while Debit Service requirements were $1,050,000 more. A decline of some $3,-000,000 was shown in construction, due primarily to curtailment within the Federal System projects.

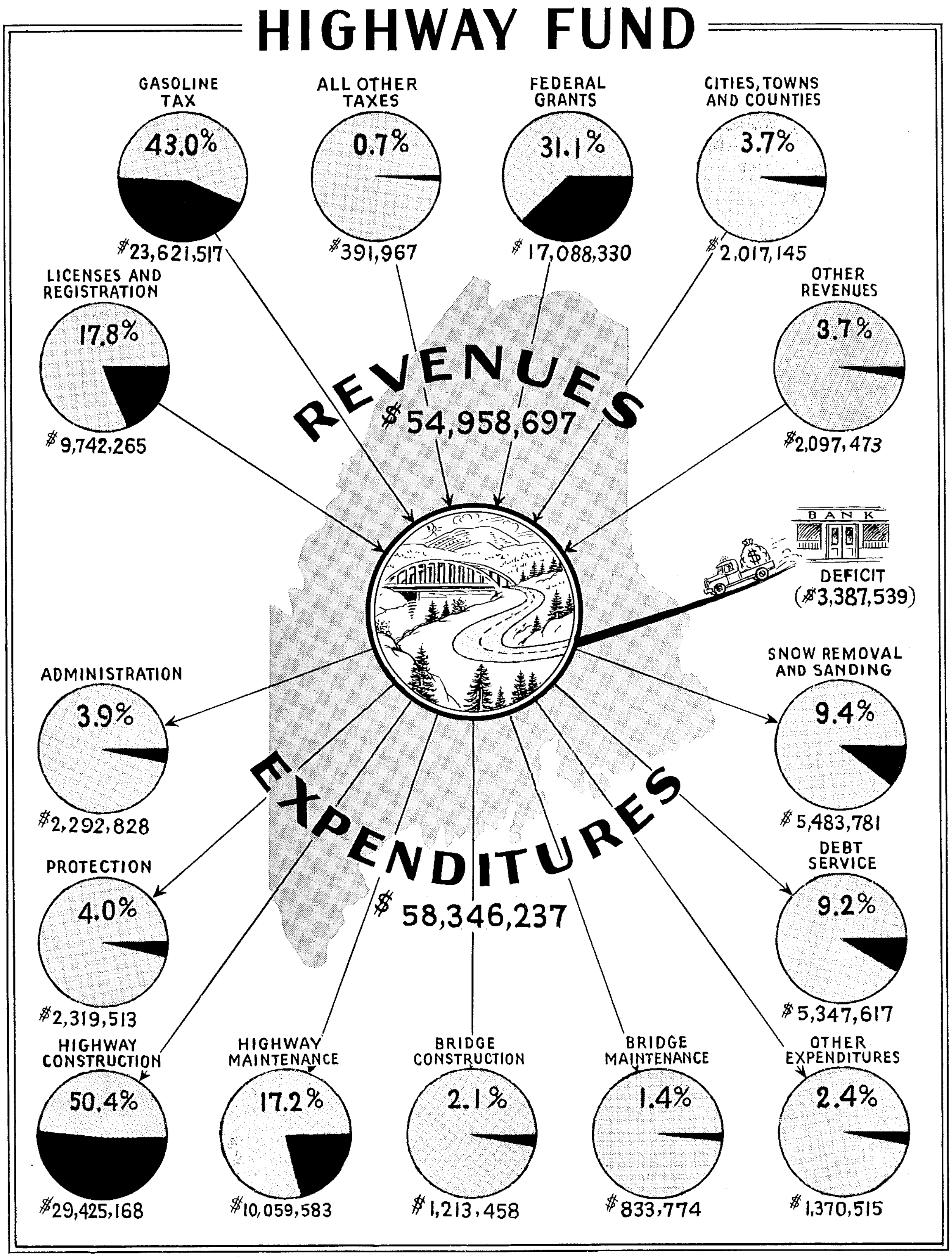
Surplus

The Highway Fund Surplus was $6,502,790 at June 30, 1961 compared to $5,578,507 at June 30, 1960.

Bonded Debt

There were no Highway and Bridge Bonds issued during the year. Maturities were $4,650,000, leaving the Bonded Debt of the Highway Fund as $24,750,000 at June 30, 1961.




HIGHWAY FUND
GASOLINE TAX
43.0%
$23,621,517
ALL OTHER TAXES
0.7%
$391,967
FEDERAL GRANTS
31.1%
$17,088,330
CITIES, TOWNS AND COUNTIES
3.7%
$2,017,145
LICENSES AND REGISTRATION
17.8%
$9,742,265
OTHER REVENUES
3.7%
$2,097,473
REVENUES
$54,958,697
BANK
DEFICIT
($3,387,539)
ADMINISTRATION
3.9%
$2,292,828
SNOW REMOVAL AND SANDING
9.4%
$5,483,781
PROTECTION
4.0%
$2,319,513
DEBT SERVICE
9.2%
$5,347,617
EXPENDITURES
$58,346,237
HIGHWAY CONSTRUCTION
50.4%
$29,425,168
HIGHWAY MAINTENANCE
17.2%
$10,059,583
BRIDGE CONSTRUCTION
2.1%
$1,213,458
BRIDGE MAINTENANCE
1.4%
$833,774
OTHER EXPENDITURES
2.4%
$1,370,515

HIGHWAY FUND
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	1961	1960
REVENUES		
Gasoline Tax (Net)	**$23,116,913**	$22,607,810
Use Fuel Tax (Net)	**474,854**	401,673
Motor Carrier Tax (Net)	**29,750**	15,343
Motor Vehicle Fees and Drivers' Licenses	**9,742,265**	9,485,123
Other Taxes	**391,967**	378,163
From Federal Government	**17,088,330**	19,820,117
From Cities, Towns and Counties	**2,017,145**	2,766,960
Service Charges for Current Services	**274,941**	303,822
Other Revenues	**759,504**	742,282
Contributions and Transfers from Other Funds:		
General Fund	**1,063,026**	1,050,530
Total Revenues	**54,958,697**	57,571,826
EXPENDITURES (See Pages 50-51 for Detail)		
General Administration	**2,292,828**	2,023,752
Protection of Persons and Property	**2,319,513**	2,224,500
Highways and Bridges:		
Highway Construction	**29,425,168**	32,227,772
Highway Maintenance	**10,059,583**	10,069,313
Bridge Construction	**1,213,458**	1,189,801
Bridge Maintenance	**833,774**	637,200
Snow Removal and Sanding	**5,483,781**	5,250,333
Other	**581,176**	677,639
	47,596,944	50,052,060
Interest on Bonded Indebtedness	**697,617**	622,112
Contributions and Transfers to Other Funds:		
General Fund	**172,469**	177,872
Other Special Revenue Funds	**6,836**	4,834
Public Service Enterprises	**205,100**	209,000
Trust and Agency Funds	**404,928**	340,942
Total Operating Expenditures	**53,696,237**	55,655,073
Debt Retirement	**4,650,000**	3,600,000
Total Expenditures	**58,346,237**	59,255,073
Excess of Revenues over Expenditures	**(3,387,539)**	(1,683,247)
OTHER AMOUNTS AVAILABLE		
Reserve for Authorized Expenditures at Beginning of Year (Adjusted)	**17,068,704**	14,214,846
Appropriated Surplus for Operations	**1,617,517**	268,623
Bond Proceeds Allocation	**7,678,975**	6,564,025
Total Excess	**22,977,656**	19,364,247
Excess Applied as follows:		
Reserve for Authorized Expenditures at End of Year	**20,408,627**	17,169,624
Transferred to Unappropriated Surplus	**$ 2,569,029**	$ 2,194,623

HIGHWAY FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1961	1960
RECOGNIZED ASSETS		
Cash	**$ 3,929,291**	$ 2,936,126
Short Term U. S. Government Securities	**9,938,337**	15,281,985
Accounts Receivable:		
Tax Accounts	**5,291**	5,882
Other	**1,770,233**	1,026,148
	1,775,525	1,032,031
Less—Allowance for Losses	**12,523**	15,949
Net Accounts Receivable	**1,763,001**	1,016,082
Due From Other Funds	**1,176,675**	1,136,575
Working Capital Advanced to Other Funds (Contra)	**3,776,904**	3,578,904
Other Assets	**43,621**	46,968
Bonds Authorized—Unissued	**11,500,000**	3,821,025
Encumbered Future Revenue to Retire Bonded Indebtedness (Contra)	**24,750,000**	29,400,000
Total Recognized Assets	**56,877,832**	57,217,667
LIABILITIES		
Accounts Payable	**213,720**	304,512
Due to Other Funds	**43,221**	45,997
Other Current Liabilities	**5,893**	3,546
Total Current Liabilities	**262,834**	354,056
Bonds Payable (Contra)	**24,750,000**	29,400,000
Total Liabilities	**25,012,834**	29,754,056
RESERVES AND SURPLUS		
Reserve for Authorized Expenditures	**20,408,627**	17,169,624
Surplus:		
Appropriated Surplus:		
Working Capital Advances (Contra)	**3,776,904**	3,578,904
Advances to Toll Bridges	**1,176,675**	1,136,575
Total Appropriated Surplus	**4,953,579**	4,715,479
Unappropriated Surplus	**6,502,790**	5,578,507
Total Liabilities, Reserves and Surplus	**$56,877,832**	$57,217,667

HIGHWAY FUND

STATEMENT OF UNAPPROPRIATED SURPLUS
YEARS ENDED JUNE 30

	1961	1960
BALANCE AT START OF YEAR	**$5,578,507**	$4,173,198
Adjustment of Prior Years Transactions	**10,771**	16,350
Adjusted Balance	**5,589,278**	4,189,549
Additions:		
Repayment—Augusta Memorial Bridge	**60,000**	—
Transferred from Operating Accounts	**2,569,029**	2,194,623
Return of Temporary Advance	**100,000**	—
Total Additions	**2,729,029**	2,194,623
Total	**8,318,307**	6,384,172
Deductions:		
Appropriations from Unappropriated Surplus	**1,617,517**	268,623
Working Capital Advances	**198,000**	537,041
Total Deductions	**1,815,517**	805,665
BALANCE AT END OF YEAR	**$6,502,790**	$5,578,507

HIGHWAY FUND

HIGHWAYS AND BRIDGES
BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1961

Year Ending June 30	Total Debt Service	Bond Maturities	Interest Maturities
1962	$ 3,859,937	$ 3,150,000	$ 709,937
1963	3,781,312	3,150,000	631,312
1964	4,255,125	3,700,000	555,125
1965	3,822,750	3,350,000	472,750
1966	4,243,250	3,850,000	393,250
1967	4,650,500	4,350,000	300,500
1968	4,071,000	3,850,000	221,000
1969	1,122,125	950,000	172,125
1970	1,094,375	950,000	144,375
1971	1,066,625	950,000	116,625
1972	1,038,875	950,000	88,875
1973	1,011,125	950,000	61,125
1974	983,375	950,000	33,375
1975	659,750	650,000	9,750
	$35,660,124	$31,750,000	$3,910,124

This schedule includes $7,000,000 of Fore River Bridge Bonds, part of which will be retired from funds received from the Portland Terminal Company.

HIGHWAY FUND

COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT
YEARS ENDED JUNE 30

	1961	1960
PERSONAL SERVICES		
Salaries and Wages	**$11,154,498**	$10,882,506
CONTRACTUAL SERVICES		
Professional Fees and Special Services	**903,691**	1,256,087
Traveling Expenses	**539,339**	477,646
Operating State-owned Vehicles	**250,907**	236,139
Utility Services	**185,818**	150,493
Rents and Rentals	**6,050,814**	6,059,300
Repairs	**84,204**	76,497
Insurance	**7,337**	10,970
Bond Interest	**697,617**	622,112
General Operating Expenses	**295,195**	219,087
Other Contractual Services	**71,383**	75,079
Total Contractual Services	**9,086,309**	9,183,414
COMMODITIES		
Foods	**2,431**	8,138
Fuels	**16,430**	12,754
Office Supplies	**110,726**	112,215
Clothing and Clothing Materials	**22,839**	29,475
Other Departmental and Institutional Supplies	**466,945**	139,522
Highway Materials	**4,160,350**	3,893,109
Total Commodities	**4,779,723**	4,195,215
GRANTS, SUBSIDIES AND PENSIONS		
To Cities, Towns and Counties	**3,954,658**	4,184,047
To Public and Private Organizations	**28,308**	28,291
To Other Funds	**789,333**	732,648
Pensions and Compensation for Injuries	**209,571**	196,937
Miscellaneous Grants	**3,494**	6,952
Total Grants, Subsidies and Pensions	**4,985,367**	5,148,877
CAPITAL OUTLAYS		
Land and Land Rights	**1,283,447**	1,973,153
Buildings and Improvements	**8,852**	24,589
Equipment	**349,129**	421,846
Contract Payments	**21,528,140**	22,901,946
Other	**520,769**	923,522
Total Capital Outlays	**23,690,339**	26,245,058
Total Operating Expenditures	**53,696,237**	55,655,073
DEBT RETIREMENT	**4,650,000**	3,600,000
Total Expenditures	**$58,346,237**	$59,255,073

HIGHWAY FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1961

	Carried Balance 7/1/60	Legislative Appropriation	Commission
GENERAL ADMINISTRATION			
Highway Administration	$ 23,873	$ 775,608	$ 10,480
Radio Operations	10,648	48,595	—
Highway Planning Survey	102,250	134,238	7,880
Secretary of State—Motor Vehicle Division	7,316	952,506	16,850
Maintenance of Motor Vehicle Division Building	2,217	17,537	546
Total General Administration	146,306	1,928,484	35,756
PROTECTION OF PERSONS AND PROPERTY			
State Police	104,621	1,008,739	30,009
Maintenance of Police Headquarters	3,170	9,561	247
Highway Safety Committee	6,000	12,200	—
Public Utilities Commission—Motor Carrier Division	220,149	—	—
Motor Vehicle Dealers Registration Board	—	2,055	—
Total Protection of Persons and Property	333,942	1,032,555	30,256
HIGHWAYS AND BRIDGES			
Contingent Account	10,426	130,000	157,500
State Aid Construction and Reconstruction	1,250,397	2,000,000	—
State Aid Construction and Reconstruction—Hardship Cases	23,643	1,000,000	—
Special Resolves	1,906	950	—
Island Refunds	7,417	11,500	—
State Highways—Non-Federal	214,685	—	—
Maintenance of Bridges	1,380,923	540,000	512,760
Construction of Roadside Picnic Areas	1,362	35,000	35,000
Maintenance of State and State Aid Highways	757,491	8,220,000	126,320
Receivable—Suspense Account	214,086	—	—
Traffic Services	27,286	308,000	93,160
Town Road Improvement Fund	466,441	1,500,000	—
Compensation for Injuries	—	50,000	9,500
Removal of Snow from Highways	91,440	5,257,000	58,880
Federal Secondary Roads—Matched	2,899,621	—	—
Bridge Construction	1,398,103	750,000	—
Federal Primary Roads—Matched	7,820,323	—	500,000
Highway Loan Fund	—	2,822,025	—
Grade Crossing Protection	22,895	20,000	—
Total Highways and Bridges	16,588,455	22,644,475	1,493,120
INTEREST ON BONDED INDEBTEDNESS	—	790,805	—
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS			
General Fund	—	173,035	—
Other Special Revenue Funds	—	3,000	3,836
Public Service Enterprises	—	205,100	—
Trust and Agency Funds	—	345,667	54,549
Total Contributions and Transfers to Other Funds	—	726,802	58,385
DEBT RETIREMENT	—	4,650,000	—
Total	$17,068,704(A)	$31,773,121	$1,617,517

(A) Reserve for Authorized Expenditures (Page 47)	$17,169,624
Adjustment of Prior Years	(100,920)
Reserve for Authorized Expenditures As Above	$17,068,704

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1961 Lapsed	Unexpended Balance June 30, 1961 Carried
$ 8,016	$ —	$ 817,977	$ 800,105	$ 3,584	$ 14,288
—	—	59,243	53,668	4,692	882
231,365	—	475,733	406,200	—	69,533
95,897	—	1,072,570	1,015,255	22,810	34,504
—	—	20,300	17,599	546	2,154
335,280	—	2,445,826	2,292,828	31,634	121,363
1,066,459	(6,745)	2,203,084	2,143,848	5,343	53,892
9,484	—	22,463	19,357	348	2,757
12,192	—	30,392	30,385	7	—
202,600	(4,712)	418,038	124,247	—	293,790
—	—	2,055	1,674	380	—
1,290,737	(11,457)	2,676,033	2,319,513	6,079	350,440
—	—	297,926	141,306	6,192	150,427
1,138,686	(460,276)	3,928,807	2,459,746	—	1,469,061
8,300	271,540	1,303,484	1,096,758	—	206,725
—	—	2,856	2,852	—	3
—	(6,208)	12,709	1,102	31	11,575
172,090	34,929	421,705	421,705	—	—
49,986	—	2,483,669	833,774	—	1,649,895
—	—	71,362	28,558	—	42,803
46,473	149	9,150,434	8,096,635	—	1,053,798
355,267	—	569,354	349,458	—	219,895
20,971	—	449,418	424,274	—	25,144
10	11,457	1,977,909	1,538,674	—	439,234
—	—	59,500	57,897	1,602	—
141,453	—	5,548,773	5,483,781	—	64,992
2,025,658	577,060	5,502,340	5,502,340	—	—
525,546	79,502	2,753,152	1,213,458	—	1,539,694
14,652,126	9,992,845	32,965,295	19,937,081	—	13,028,213
—	(2,822,025)	—	—	—	—
—	—	42,895	7,537	—	35,358
19,136,568	7,678,975	67,541,594	47,596,944	7,826	19,936,824
—	—	790,805	697,617	93,187	—
—	6,745	179,780	172,469	7,310	—
—	—	6,836	6,836	—	—
—	—	205,100	205,100	—	—
—	4,712	404,928	404,928	—	—
—	11,457	796,644	789,333	7,310	—
—	—	4,650,000	4,650,000	—	—
$20,762,586	$7,678,975	$78,900,904	$58,346,237	$146,039	$20,408,627

HIGHWAY FUND

COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS
YEARS ENDED JUNE 30

	1961	1960
GENERAL ADMINISTRATION		
Highway Administration	**$ 800,105**	$ 784,580
Highway Planning Survey	**406,200**	480,061
Secretary of State—Motor Vehicle Division	**1,032,855**	720,941
Radio Operations	**53,668**	38,168
	2,292,828	2,023,752
PROTECTION OF PERSONS AND PROPERTY		
State Police	**2,163,206**	2,091,927
Public Utilities Commission—Motor Carrier Division	**124,247**	112,770
Motor Vehicle Dealers Registration Board	**1,674**	2,229
Highway Safety Committee	**30,385**	17,572
	2,319,513	2,224,500
HIGHWAYS AND BRIDGES		
Highway Construction	**29,425,168**	32,227,772
Highway Maintenance	**10,059,583**	10,069,313
Bridge Construction	**1,213,458**	1,189,801
Bridge Maintenance	**833,774**	637,200
Snow Removal and Sanding	**5,483,781**	5,250,333
Other	**581,176**	677,639
	47,596,944	50,052,060
INTEREST ON BONDED INDEBTEDNESSS		
Highway and Bridge Bonds	**697,617**	622,112
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
General Fund	**172,469**	177,872
Other Special Revenue Funds	**6,836**	4,834
Public Service Enterprises	**205,100**	209,000
Trust and Agency Funds	**404,928**	340,942
	789,333	732,648
Total Operating Expenditures	**53,696,237**	55,655,073
DEBT RETIREMENT		
Highway and Bridge Bonds	**4,650,000**	3,600,000
Total Expenditures	**$58,346,237**	$59,255,073

HIGHWAY FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

	TOTAL		DETAIL OF THIS YEAR		
	1961	1960	Budget	Available for Appropriation	Earmarked for Departments
REVENUES					
Taxes:					
Property Taxes:					
Non-Resident Excise Tax	**$ 2,931**	$ 3,195	$ 2,900	$ 2,931	$ —
Selective Sales Taxes:					
Gasoline Tax (Net)	**23,116,913**	22,607,810	21,910,000	23,116,913	—
Use Fuel Tax (Net)	**474,854**	401,673	349,300	474,854	—
Motor Carrier—Fuel Tax (Net)	**29,750**	15,343	35,000	29,750	—
Other Taxes on Specific Businesses or Occupations:					
Beano Licenses	**3,506**	3,896	3,000	—	3,506
Use Fuel Licenses	**308**	276	200	308	—
Motor Truck Application Fees	**185,866**	183,289	160,900	—	185,866
Outdoor Advertising Permits	**31,404**	29,594	26,000	31,404	—
Motor Vehicle Fees and Drivers' Licenses:					
Registration, Drivers' Licenses and Operators' Examination Fees	**9,742,265**	9,485,123	9,271,160	9,652,524	89,740
Other	**167,951**	157,910	143,000	167,951	—
Fines, Forfeits and Penalties	**261,919**	224,884	163,800	225,622	36,297
Revenue for Use of Money and Property:					
Income from Investments	**483,010**	443,146	50,000	483,010	—
Other	**9,150**	9,150	6,700	9,150	—
Revenue from Other Agencies:					
Federal Government	**17,088,330**	19,820,117	18,933,650	—	17,088,330
Cities, Towns and Counties	**2,017,145**	2,766,960	1,949,950	—	2,017,145
Other	**—**	61,723	—	—	—
Service Charges for Current Services	**274,941**	303,822	261,975	1,690	273,250
Contributions and Transfers from Other Funds:					
General Fund	**1,063,026**	1,050,530	1,060,755	—	1,063,026
Sales and Compensation for Loss of Property	**5,424**	3,377	1,000	—	5,424
Total Revenues	**$54,958,697**	$57,571,826	$54,329,290	$34,196,111	$20,762,586

MAINE EMPLOYMENT SECURITY FUND

The Maine Employment Security Fund is used to handle the Social Security Program to provide benefits for the unemployed. The fund consists of revenues from a payroll tax on employers and interest earned on surplus funds deposited with the Federal Government. The fund is used exclusively for the payment of benefits to eligible unemployed. The program has been expanded to include benefits for certain Federal Employees and Veterans, both of which are financed by Federal Funds. Administrative expenses of the Employment Security Commission are paid from Federal grants for that purpose. These are included in Other Special Revenue Funds in this report.

Contents

MAINE EMPLOYMENT SECURITY FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1961	1960
RECOGNIZED ASSETS		
Cash	**$ 891,904**	$ 318,659
Deposits with U. S. Treasury	**23,233,414**	29,249,276
Accounts Receivable:		
Tax Accounts	**203,988**	273,241
Total Recognized Assets	**24,329,308**	29,841,178
LIABILITIES		
Accounts Payable	**1,272**	2,261
Total Liabilities	**1,272**	2,261
RESERVES		
Employment Security Fund—Clearing Account	**227,985**	303,262
Employment Security Fund—Benefit Account	**866,634**	286,377
Employment Security Fund—Trust Fund	**23,233,414**	29,249,276
Total Liabilities and Reserves	**$24,329,308**	$29,841,178

MAINE EMPLOYMENT SECURITY FUND
COMPARATIVE OPERATING STATEMENT AND ANALYSIS OF RESERVES
YEARS ENDED JUNE 30

	1961	1960
Net Revenue from Taxes on Employers	**$ 8,983,815**	$ 8,547,064
Fines, Forfeits and Penalties	**21,165**	23,437
Interest on Deposits with U. S. Treasury	**689,373**	874,744
Federal Grants	**1,774,468**	835,439
Transfer to Other Special Revenue Funds—(Office Building)	**(325,492)**	(38,950)
Total Revenues	**11,143,329**	10,241,736
Net Benefit Payments	**16,654,210**	12,982,327
Excess of Revenues over Benefit Payments	**(5,510,881)**	(2,740,591)
Reserves at Start of Year:		
Clearing Account	**303,262**	307,908
Benefit Account	**286,377**	458,265
Trust Fund	**29,249,276**	31,813,334
	29,838,916	32,579,507
Reserves at End of Year:		
Clearing Account	**227,985**	303,262
Benefit Account	**866,634**	286,377
Trust Fund	**23,233,414**	29,249,276
	$24,328,035	$29,838,916

OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds include many separate activities set up by law for specific purposes on a self-supporting basis. These funds are used for the development and conservation of natural resources, promotion of Maine Products and the protection of the public. Revenues are derived from taxes, fees and service charges paid by special groups and are segregated for each purpose. State supervised projects financed by the Federal Government are included in this group. These are non-lapsing funds and expenditures are made under the provisions of various statutes after allotments have been approved by the Governor and Council.

Contents

OTHER SPECIAL REVENUE FUNDS

Revenues

Revenues of this group, for the 1960-61 year, were $11,012,920, an increase of $1,-267,606 from the previous year. Receipts from the various special taxes were up $19,700 and Federal Grants were $1,105,165 more.

Expenditures

Disbursements from Other Special Revenue Funds were $10,283,522 for the year, of which, approximately 50% was expended for Conservation and Development of Natural Resources. Education and Library requirements increased $138,741, most of which was financed from National Educational Act funds.

Reserve for Authorized Expenditures

At the end of the fiscal year, all unexpended balances of Other Special Revenue Funds are carried forward to the next fiscal year. Unexpended funds at June 30, 1961 were $4,966,727 and these were shown as Reserve for Authorized Expenditures.

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	1961	1960
REVENUES		
Maine Forestry District Tax	**$ 528,907**	$ 564,345
Gasoline Tax (Net)	**90,103**	90,847
Hunting and Fishing Licenses	**1,846,874**	1,811,810
Potato Tax	**259,627**	300,626
Sardine Development Tax	**484,534**	448,117
Taxes on Insurance Companies	**114,810**	110,456
Other Taxes	**659,429**	638,383
From Federal Government	**5,356,539**	4,251,374
From Cities, Towns and Counties	**115,739**	100,481
Service Charges for Current Services	**1,211,221**	1,063,107
Other Revenues	**167,829**	141,933
Contributions and Transfers from Other Funds:		
General Fund	**145,209**	218,942
Highway Fund	**6,836**	4,834
Trust and Agency Funds	**25,258**	54
Total Revenues	**11,012,920**	9,745,314
EXPENDITURES (See Pages 62-65 for Detail)		
General Administration	**135,804**	89,938
Protection of Persons and Property	**625,139**	707,747
Development and Conservation of Natural Resources	**4,971,366**	4,769,354
Health, Welfare and Charities	**811,779**	761,421
Education and Libraries	**1,514,516**	1,375,775
Maine Employment Security Commission—Administration	**1,529,306**	1,444,955
Maine Employment Security Commission—Office Building	**320,392**	8,550
Contributions and Transfers to Other Funds:		
General Fund	**112,524**	155,198
Public Service Enterprises	**2,000**	4,559
Trust and Agency Funds	**260,692**	257,909
Total Expenditures	**10,283,522**	9,575,410
Excess of Revenues over Expenditures	**729,398**	169,903
OTHER AMOUNTS AVAILABLE:		
Reserve for Authorized Expenditures at Beginning of Year (Adjusted)	**4,237,328**	4,068,978
Transfer from Appropriations from Unappropriated Surplus	—	(3,000)
Total Excess	**4,966,727**	4,235,882
EXCESS APPLIED AS FOLLOWS:		
Reserve for Authorized Expenditures at End of Year	**$4,966,727**	$4,235,882

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30

	1961	1960
RECOGNIZED ASSETS		
Cash	**$ 642,151**	$1,333,150
Short Term U. S. Government Securities	**3,593,750**	2,494,375
Accounts Receivable :		
Tax Accounts	**85,297**	82,969
Other	**326,860**	56,933
	412,158	139,902
Less—Allowance for Losses	**7,701**	10,386
Net Accounts Receivable	**404,456**	129,516
Due From Other Funds	**443,272**	477,096
Other Assets	**68,394**	67,847
Total Recognized Assets	**$5,152,025**	$4,501,986
LIABILITIES		
Accounts Payable	**83,238**	161,752
Due to Other Funds	**67,510**	67,510
Other Current Liabilities	**34,549**	36,841
Total Liabilities	**185,297**	266,104
RESERVES		
Reserve for Authorized Expenditures	**4,966,727**	4,235,882
Total Liabilities and Reserves	**$5,152,025**	$4,501,986

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

	1961	1960	Budget
REVENUES			
Taxes:			
Maine Forestry District Tax	**$ 528,907**	$ 564,345	$ 499,628
Gasoline Tax—Aeronautics	**64,976**	66,833	65,000
Gasoline Tax—Sea and Shore Fisheries	**25,127**	24,013	20,000
Hunting and Fishing Licenses	**1,846,874**	1,811,810	1,665,120
Potato Tax	**259,627**	300,626	310,000
Other Taxes on Specific Businesses or Occupations:			
Sardine Development	**484,534**	448,117	475,000
Insurance Companies	**114,810**	110,456	100,750
Banks	**57,842**	55,259	50,700
Blueberries	**28,983**	28,700	28,600
Roadside Eating and Lodging House Licenses	**82,349**	83,042	90,000
Milk Purchased by Dealers	**227,152**	217,214	212,500
Other	**263,101**	254,167	237,746
Fines, Forfeits and Penalties	**92,771**	80,860	99,600
Revenue for Use of Money and Property	**7**	—	—
Revenues from Other Agencies:			
Federal Grants for Public Health	**497,421**	493,387	440,965
Federal Grants for School Lunch Program	**798,770**	780,999	771,000
Federal Grants for Education	**744,739**	666,574	1,128,581
Federal Grants for Maine Employment Security Commission—Administration	**1,797,350**	1,499,003	1,678,039
Federal Grants for Other Purposes	**1,518,257**	811,410	1,362,322
Cities, Towns and Counties	**115,739**	100,481	59,350
Other	**51,114**	37,887	13,500
Service Charges for Current Services:			
Inspection Services:			
Sardines	**110,396**	88,887	100,000
Shipping Point	**567,462**	488,742	644,940
Certification of Seed	**207,522**	164,838	197,000
Seed Potato Program	**16,747**	19,925	18,700
Other	**1,858**	2,795	1,800
Examination and Registration Fees	**140,852**	144,791	171,090
Sales of Commodities	**55,988**	47,306	12,770
Other Service Charges	**110,393**	105,820	95,651
Contributions and Transfers from Other Funds:			
General Fund	**145,209**	218,942	48,800
Highway Fund	**6,836**	4,834	3,000
Trust and Agency Funds	**25,258**	54	30
Sales and Compensation for Loss of Property	**23,936**	23,184	4,500
Total Revenues	**$11,012,920**	$ 9,745,314	$10,606,682

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1961

	Reserve for Authorized Expenditures July 1, 1960
GENERAL ADMINISTRATION	
Department of Audit—Municipal Division	$ 77,165
Federal Matching Program—Civil Defense	57,542
Total General Administration	134,708
PROTECTION OF PERSONS AND PROPERTY	
Maine Aeronautics Commission:	
Aeronautical Fund	39,352
Construction and Extension of Airports	1,531
Banks and Banking Department	21,406
Examining Boards	116,070
Examining and Auditing Annual Statements of Insurance Companies	19,342
Examining Insurance Agents and Brokers	7,524
Fire Investigation and Inspection	60,387
Maine Milk Commission	9,104
Maine Dairy Council	20,700
Maine Milk Tax Committee	17,772
Maine Dry Bean Commission	1,493
Real Estate Commission	19,695
Total Protection of Persons and Property	334,382
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES	
Poultry Inspection—Federal	7,355
Sardine Inspection	14,942
Poultry Inspection	23,474
Maine Commercial Feed Laws	35,643
Fertilizer Inspection	7,024
Shipping Point Inspection	148,793
Certification of Seeds	120,860
Certification of Oats	2,706
Maine Apple Tree Pool	76
Foundation Seed Program	26,070
University of Maine—Blueberry Research	17,919
Maine Potato Commission	149,285
Urban Planning Fund	179,971
Small Business Administration—Economic Studies	—
Maine Sardine Council	111,330
Quahog Tax	4,278
Restoration and Development of Shellfish Resources	16,715
Sea and Shore Fisheries—Economic and Biological Survey	1,761
Sea and Shore Fisheries—Research and Development	15,989
Inland Fisheries and Game	904,787
Maine Forestry District	1,090,118
Federal Soil Bank Nursery	19,386
Total Development and Conservation of Natural Resources	2,898,491
HEALTH AND SANITATION	
Sanitary Engineering	52,858
Bedding and Mattress Inspection	982
Federal Health Grants	94,228
Control Over Plumbing	21,099

Revenues	Transfers	Total Available	Expenditures	Reserve for Authorized Expenditures June 30, 1961
$ 100,983	$ (3,320)	$ 174,829	$ 80,245	$ 94,584
28,379	—	85,921	55,559	30,362
129,362	(3,320)	260,750	135,804	124,946
67,181	(3,836)	102,698	51,878	50,819
—	—	1,531	—	1,531
151,031	(6,774)	165,663	137,312	28,351
80,447	(1,038)	195,480	75,256	120,224
58,874	(1,560)	76,657	51,741	24,916
11,745	(444)	18,825	8,568	10,256
102,624	(4,425)	158,586	87,286	71,299
35,749	(1,600)	43,253	32,904	10,349
70,928	(12,730)	78,898	61,314	17,584
120,758	(1,170)	137,360	103,860	33,499
434	—	1,928	370	1,557
14,115	(335)	33,475	14,644	18,830
713,891	(33,912)	1,014,360	625,139	389,221
187,358	(8,726)	185,987	164,481	21,505
137,022	(3,218)	148,747	129,066	19,680
—	—	23,474	1,082	22,391
28,680	—	64,323	31,205	33,117
14,844	—	21,868	13,375	8,493
567,498	(14,095)	702,196	495,836	206,360
207,529	(6,599)	321,791	185,106	136,685
1,858	—	4,564	1,925	2,638
5,342	—	5,419	5,408	10
43,147	—	69,217	41,936	27,281
28,983	(105)	46,797	28,475	18,322
259,627	(55,650)	353,262	210,559	142,703
160,559	—	340,530	148,793	191,737
36,000	—	36,000	35,768	231
498,974	(3,284)	607,020	481,345	125,675
4,109	—	8,387	4,787	3,599
8,888	—	25,603	7,681	17,922
2,076	—	3,837	608	3,229
25,127	(949)	40,167	23,595	16,572
2,238,222	(72,930)	3,070,079	1,986,418	1,083,661
791,992	(15,308)	1,866,803	927,693	939,109
49,307	—	68,694	46,214	22,479
5,297,151	(180,866)	8,014,776	4,971,366	3,043,409
106,448	(4,845)	154,461	89,836	64,624
6,080	—	7,062	6,181	881
497,473	(12,286)	579,415	499,142	80,272
47,119	(161)	68,057	35,829	32,228

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1961

	Reserve for Authorized Expenditures July 1, 1960
Regulation of Cosmetics	$ 613
Prophylactic Licenses	5,241
State Board of Barbers and Hairdressers	11,247
State Plumbing Examining Board	9,866
Total Health and Sanitation	196,137
WELFARE AND CHARITIES	
Child Welfare Service	11,014
Business Enterprise Program	609
Indian Township Administration	51
Pineland Hospital and Training Center—Federal Grants	7,299
Total Welfare and Charities	18,975
EDUCATION AND LIBRARIES	
George M. Briggs Fund	11,556
Federal Vocational Education—Disability Freeze Determination	19,993
Federal Vocational Education—Smith-Hughes Act	46,473
Federal Vocational Education—Gift Fund	320
Federal Vocational Education—George-Barden Act	180,962
N.D.E.A. III—Instruction	118,884
N.D.E.A. V—Guidance and Testing	22,297
N.D.E.A. VIII—Technicians	28,847
N.D.E.A. X—Education Research and Statistics	30,361
Federal School Lunches	34,655
N.D.E.A. VII—Television Research	26,715
N.D.E.A. II—Student Loans	—
Vocational Education Equipment	743
Federal Fellowship for Teachers of Mentally Retarded	—
Walker School Fund	456
Teachers College Extension Courses	3,595
Total Education and Libraries	525,862
MAINE EMPLOYMENT SECURITY COMMISSION	
Administration	127,771
Special Administration Fund	1,000
M.E.S.C. Office Building	—
Total Maine Employment Security Commission	128,771
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS	
General Fund	—
Public Service Enterprises	—
Trust and Agency Funds	—
Total Contributions and Transfers to Other Funds	—
TOTAL	$4,237,328(A)

(A) Reserve for Authorized Expenditures (Page 60)	$4,235,882
Adjustment of Prior Years	1,446
Reserve for Authorized Expenditures as Above	$4,237,328

Revenues	Transfers	Total Available	Expenditures	Reserve for Authorized Expenditures June 30, 1961
$ 7	$ —	$ 620	$ 200	$ 420
558	—	5,799	920	4,879
29,103	(1,367)	38,982	28,082	10,900
20,203	(1,201)	28,867	18,550	10,317
706,993	(19,862)	883,267	678,742	204,524
115,422	(2,833)	123,603	122,919	683
1,191	—	1,800	750	1,050
—	—	51	—	51
9,948	—	17,247	9,367	7,880
126,561	(2,833)	142,703	133,036	9,666
30,749	—	42,305	28,296	14,009
67,833	(1,087)	86,739	64,633	22,105
49,070	(3,876)	91,666	42,596	49,070
—	—	320	—	320
182,793	(39,410)	324,345	139,130	185,215
180,276	—	299,160	188,634	110,526
111,702	—	134,000	91,603	42,396
58,381	—	87,228	37,610	49,618
28,907	—	59,268	36,682	22,586
798,770	—	833,425	783,255	50,169
111,908	—	138,623	84,850	53,772
4,750	—	4,750	4,750	—
5,423	—	6,167	5,031	1,135
5,100	—	5,100	5,100	—
55	—	511	—	511
2,220	(107)	5,709	2,340	3,368
1,637,941	(44,480)	2,119,322	1,514,516	604,806
1,805,566	(88,887)	1,844,450	1,529,306	315,144
1,053	(1,053)	1,000	—	1,000
594,400	—	594,400	320,392	274,007
2,401,020	(89,941)	2,439,850	1,849,698	590,151
—	112,524	112,524	112,524	—
—	2,000	2,000	2,000	—
—	260,692	260,692	260,692	—
—	375,217	375,217	375,217	—
$11,012,920	$ —	$15,250,249	$10,283,522	$ 4,966,727

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE STATEMENT OF EXPENDITURES BY DEPARTMENTS
YEARS ENDED JUNE 30

	1961	1960
GENERAL ADMINISTRATION		
Department of Audit—Municipal Division	$ 80,245	$ 74,731
Federal Matching Program—Civil Defense	55,559	15,207
	135,804	89,938
PROTECTION OF PERSONS AND PROPERTY		
Maine Aeronautics Commission	51,878	97,639
Banks and Banking Department	137,312	141,012
Examining Boards	75,256	73,000
Insurance Department	147,597	173,758
Maine Milk Commission	32,904	31,671
Maine Dairy Council	61,314	69,565
Maine Milk Tax Committee	103,860	108,886
Maine Dry Bean Commission	370	75
Real Estate Commission	14,644	12,137
	625,139	707,747
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Agriculture Department	1,097,900	1,075,375
Maine Potato Commission	210,559	231,143
Economic Development	184,561	121,687
Maine Sardine Council	481,345	431,633
Inland Fisheries and Game Department	1,986,418	2,084,407
Maine Forestry District	927,693	733,163
Federal Soil Bank Nursery	46,214	52,968
Sea and Shore Fisheries	36,672	38,975
	4,971,366	4,769,354
HEALTH AND SANITATION		
Bureau of Health	678,742	663,510
WELFARE AND CHARITIES		
Child Welfare Service	122,919	93,709
Business Enterprise Porgram	750	2,090
Pineland Hospital and Training Center—Federal Grants	9,367	2,111
	133,036	97,911
EDUCATION AND LIBRARIES		
Education	1,514,516	1,375,775
MAINE EMPLOYMENT SECURITY COMMISSION		
Administration	1,529,306	1,444,955
Office Building	320,392	8,550
	1,849,698	1,453,505
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
General Fund	112,524	155,198
Public Service Enterprises	2,000	4,559
Trust and Agency Funds	260,692	257,909
	375,217	417,667
Total Expenditures	$10,283,522	$ 9,575,410

PROCEEDS OF GENERAL BOND ISSUES

This section accounts for expenditures financed from proceeds of general bond issues. The use of bond funds is limited to expenditures for the purposes for which the bonds are issued. In some instances they are supplemented by regular State Appropriations, Federal and Municipal matching funds.

The following schedules relate to the unexpended proceeds of the Maine War Bonds issued in 1940-1941, the Capital Improvement Bonds of 1960 and the University of Maine Bonds of 1960.

Contents

PROCEEDS OF GENERAL BOND ISSUES
STATEMENT OF AMOUNTS AVAILABLE AND EXPENDITURES
YEAR ENDED JUNE 30, 1961

	Reserve for Authorized Expenditures at July 1, 1960
MILITARY DEFENSE COMMISSION	
Maine War Bond Administration	$ 1,071
Armories:	
Caribou	10,378
Gardiner	6,000
Saco	12,000
South Portland	12,000
Waterville	—
Newport	—
Norway	—
Brewer	—
Rumford	—
Skowhegan	—
Westbrook	—
Sanford	—
Auburn	—
Construction—General	72,320
Maintenance and Equipment	2,146
Artillery Range	8,849
Maine Military Academy	2,063
	126,830
CAPITAL IMPROVEMENT BONDS	
Aid to Municipalities for Airport Construction	153,045
Augusta Armory	4,759
State Museum	16,297
New T. B. Wing—Community General Hospital	533,400
Stevens Training Center	11,700
Farmington State Teachers College	841,183
Fort Kent State Normal School	219,776
Gorham State Teachers College	747,263
Maine Maritime Academy	166,100
University of Maine	684,546
Moosehead State Park—Development	113,698
Maine Vocational Technical Institute	—
	3,491,768
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS	
General Fund	—
UNIVERSITY OF MAINE LOAN BONDS	
Construction	3,003,438
Totals	$6,622,037

Allocation from Bond Issues	Revenues	Transfers	Total Available	Expenditures	Reserve for Authorized Expenditures at June 30, 1961
$ —	$ —	$ 1,000	$ 2,071	$ 500	$ 1,571
—	—	—	10,378	—	10,378
—	—	(6,000)	—	—	—
—	—	(12,000)	—	—	—
—	—	(12,000)	—	—	—
—	—	12,270	12,270	—	12,270
—	—	2,254	2,254	—	2,254
—	—	1,089	1,089	—	1,089
—	—	950	950	—	950
—	—	843	843	—	843
—	—	618	618	—	618
—	—	476	476	—	476
—	—	618	618	—	618
—	—	618	618	—	618
—	—	3,719	76,039	3,446	72,593
—	—	—	2,146	—	2,146
—	135	—	8,984	—	8,984
—	—	3,500	5,563	323	5,240
—	135	(2,045)	124,920	4,269	120,651
73,550	—	—	226,595	57,816	168,778
—	—	2,045	6,804	—	6,804
—	—	—	16,297	1,360	14,937
—	—	—	533,400	7,867	525,532
—	—	(2,000)	9,700	77	9,622
—	—	—	841,183	22,379	818,803
—	10,946	—	230,722	183,160	47,561
—	—	—	747,263	408,286	338,976
—	—	—	166,100	166,100	—
—	—	—	684,546	684,546	—
—	26	—	113,724	79,628	34,096
110,600	—	—	110,600	—	110,600
184,150	10,972	45	3,686,935	1,611,222	2,075,713
—	—	2,000	2,000	2,000	—
—	174,104	—	3,177,542	2,623,166	554,376
$ 184,150	$ 185,211	$ —	$6,991,398	$4,240,658	$2,750,740

PROCEEDS OF GENERAL BOND ISSUES
BALANCE SHEET
JUNE 30, 1961

	Total	Military Defense Bonds	Capital Improvement Bonds	University of Maine Bonds
RECOGNIZED ASSETS				
Cash	$ 65,963	$ —	$ 8,612	$ 57,351
Short Term U. S. Government Securities	500,000	—	—	500,000
Due From Other Funds	2,196,364	120,651	2,075,713	—
Encumbered Future Revenues to Retire Bonds	3,300,000	—	—	3,300,000
Total Recognized Assets	$6,062,327	$120,651	$2,084,325	$3,857,351
LIABILITIES				
Accounts Payable	8,612	—	8,612	—
Other Current Liabilities	2,975	—	—	2,975
Bonds Payable	3,300,000	—	—	3,300,000
Total Liabilities	3,311,587	—	8,612	3,302,975
RESERVES				
Reserves:				
For Authorized Expenditures	2,750,740	120,651	2,075,713	554,376
Total Reserves	2,750,740	120,651	2,075,713	554,376
Total Liabilities and Reserves	$6,062,327	$120,651	$2,084,325	$3,857,351

PUBLIC SERVICE ENTERPRISES

Several activities of the State are conducted as commercial enterprises rather than the usual governmental functions. These are designated as Public Service Enterprises and are operated for the benefit of the public or as governmental revenue-producing agencies. These enterprises include the following:

- Liquor Commission
- Augusta State Airport
- Joshua L. Chamberlain Bridge
- Jonesport Reach Bridge
- Deer Isle-Sedgwick Bridge
- Kennebec (Carlton) Bridge
- Augusta Memorial Bridge
- Fore River Bridge
- Maine State Ferry Service

Contents

PUBLIC SERVICE ENTERPRISES

Maine State Liquor Commission

Net sales of liquor by State stores were $26,551,008 for the year, with a gross profit of $8,016,871. Other income was shown as $3,278,245 and Operating Expenses were $1,-921,642, leaving net revenues of $9,373,474 for transfer to the General Fund.

Toll Bridges

Four toll bridges were in operation during the 1960-61 fiscal year. The Deer Isle-Sedgwick Bridge produced revenues of $61,289 while expenditures were $47,408, including interest of $7,520 and debt retirement of $22,000. Its surplus was increased by $13,881 to a total of $91,227 at June 30, 1961. Toll receipts of the Jonesport Reach Bridge were $32,448, a decrease of $1,486 for the year. Temporary advances for debt service of $37,500 and $62,600 respectively were made from the Highway Fund to the Bangor-Brewer Bridge and The Jonesport Reach Bridge. The surplus of the Augusta toll bridge increased from $24,781 to $62,012 after considering interest payment of $9,150 and payment to the Highway Fund of $60,000 for repayment of debt.

Maine Ferry Service

All four of the ferryboats for service to the island communities were in operation during the year. Service to Islesboro was inaugurated in the fall of 1959 and operations to North Haven, Vinal Haven, and Swans Island began early in 1960.

PUBLIC SERVICE ENTERPRISES
COMPARATIVE BALANCE SHEET
YEARS ENDED JUNE 30

	TOTALS June 30, 1961	TOTALS June 30, 1960	Liquor Commission	Augusta State Airport
RECOGNIZED ASSETS				
Cash	**$ 1,502,341**	$ 922,014	$ 1,119,404	$ 2,957
Short Term U. S. Government Securities	**1,254,720**	1,313,828	—	—
Accounts Receivable	**7,071**	10,255	2,690	—
Inventories	**3,437,232**	3,404,286	3,423,251	—
Other Assets	—	3,819	—	—
Plant and Equipment	**4,283,755**	4,118,995	930,295	917,853
Less—Reserve for Depreciation	**200,379**	199,574	200,379	—
Net Plant and Equipment	**4,083,376**	3,919,421	729,916	917,853
Encumbered Future Revenue to Retire Indebtedness:				
Bonded Debt	**8,970,326**	9,060,326	—	—
Due Highway Fund	**1,176,675**	1,136,575	—	—
Accounts Receivable 1961-1993	**1,649,107**	1,722,736	—	—
Total Recognized Assets	**22,080,850**	21,493,263	5,275,262	920,810
LIABILITIES				
Accounts Payable	**1,231,518**	501,699	1,217,723	171
Due to Other Funds	**1,216,675**	1,176,575	—	—
Other Current and Accrued Liabilities	**41,664**	34,740	36,832	—
Total Current Liabilities	**2,489,857**	1,713,015	1,254,556	171
Bonds Payable	**13,235,000**	13,425,000	—	—
Total Liabilities	**15,724,857**	15,138,015	1,254,556	171
RESERVES AND SURPLUS				
Reserve for:				
Authorized Expenditures	**1,144,047**	1,206,953	—	2,785
Contingencies	**58,850**	58,850	—	—
Total Reserves	**1,202,898**	1,265,803	—	2,785
Working Capital Advanced from Other Funds	**3,500,000**	3,500,000	3,500,000	—
Donated Surplus	**1,438,559**	1,434,581	520,706	917,853
Unappropriated Surplus	**214,535**	154,862	—	—
Total Liabilities, Reserves and Surplus	**$22,080,850**	$21,493,263	$ 5,275,262	$920,810

Bonds of the Deer Isle-Sedgwick Bridge in the amount of $177,000 constitute a contingent liability to be paid either from Bridge Operations or Highway Fund.

DETAIL OF THIS YEAR

Joshua L. Chamberlain Bridge	Waldo-Hancock Bridge	Fore River Bridge	Deer Isle-Sedgwick Bridge	Kennebec (Carlton) Bridge	Augusta Memorial Bridge	Jonesport Reach Bridge	Maine State Ferry Service
$ 56,035	$25,002	$ 39,478	$71,321	$ 82,234	$ 12,181	$ 42,580	$ 51,145
140,312	—	847,650	19,912	96,580	49,906	100,359	—
—	—	—	—	—	—	—	4,380
—	—	—	—	—	—	—	13,980
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	2,435,607
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	2,435,607
2,200,000	—	5,930,326	—	—	—	840,000	—
361,875	—	—	—	—	550,000	264,800	—
—	—	937,111	—	711,995	—	—	—
2,758,223	25,002	7,754,566	91,233	890,810	612,087	1,247,739	2,505,113
—	—	—	6	—	75	—	13,541
361,875	—	—	—	—	550,000	264,800	40,000
125	—	2,887	—	667	—	601	550
362,000	—	2,887	6	667	550,075	265,401	54,091
2,200,000	—	7,000,000	—	795,000	—	840,000	2,400,000
2,562,000	—	7,002,887	6	795,667	550,075	1,105,401	2,454,091
196,223	—	751,678	—	—	—	142,338	51,021
—	—	—	—	58,850	—	—	—
196,223	—	751,678	—	58,850	—	142,338	51,021
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	25,002	—	91,227	36,292	62,012	—	—
$ 2,758,223	$25,002	$ 7,754,566	$91,233	$ 890,810	$ 612,087	$1,247,739	$2,505,113

PUBLIC SERVICE ENTERPRISES
MAINE STATE LIQUOR COMMISSION
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	1961	1960
INCOME		
Sales:		
Retail	**$24,679,760**	$23,993,613
Wholesale to Licensees	**2,016,455**	1,767,373
Gross Sales	**26,696,215**	25,760,987
Less—Licensees Discounts	**143,802**	129,923
Return Sales	**1,405**	993
	145,207	130,917
Net Sales	**26,551,008**	25,630,069
Less—Cost of Sales	**18,534,136**	17,902,923
Gross Profit on Sales	**8,016,871**	7,727,146
Other Operating Income		
Liquor Licenses	**115,225**	92,450
Malt Beverage Licenses	**357,050**	355,280
Malt Beverage Filing Fees	**28,510**	28,350
Malt Beverage Excise Tax (Net)	**2,234,145**	2,214,696
Total Other Operating Income	**2,734,930**	2,690,776
Administrative Income		
Time Discounts—Purchases	**87,970**	95,575
Profit on Carload Purchases	**436,223**	451,513
Profit or Loss on Sale of Capital Assets	**5,882**	6,763
Miscellaneous Income	**13,238**	18,278
Total Administrative Income	**543,315**	572,130
Total Other Income	**3,278,245**	3,262,907
EXPENSES		
Direct Store Operating Expenses	**1,408,559**	1,293,178
Commissioners' Salaries and Expenses	**20,804**	21,658
General Administration	**85,418**	84,603
Liquor Store Supervision	**50,389**	49,927
Enforcement	**131,081**	142,392
Merchandising	**24,709**	30,189
Warehousing	**64,217**	69,995
Accounting Services	**62,437**	62,947
Contributions for Employees Retirement	**74,022**	73,012
Total Expenses	**1,921,642**	1,827,905
NET PROFIT	**$ 9,373,474**	$ 9,162,147

PUBLIC SERVICE ENTERPRISES
AUGUSTA STATE AIRPORT
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	1961	1960
REVENUES		
Federal Grants	**$ 2,534**	$ 1,971
Rent of Hangars, Etc.	**5,509**	4,895
Other Income	**1,440**	636
Total Revenues	**9,484**	7,502
Transfers from General Fund	**18,712**	14,411
Transfers from Maine Aeronautics Commission for Plowing Snow	**2,000**	4,559
Reserve for Authorized Expenditures at Beginning of Year	**—**	2,293
Total Available	**30,196**	28,767
EXPENDITURES		
Personal Services	**11,829**	12,670
Other Current Expenditures	**11,639**	12,590
Capital Outlays	**3,942**	3,506
Total Expenditures	**27,410**	28,767
Reserve for Authorized Expenditures at End of Year	**$ 2,785**	$ —

PUBLIC SERVICE ENTERPRISES
KENNEBEC (CARLTON) BRIDGE
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	1961	1960
REVENUES		
Interest Earned on Investments	**$ 5,982**	$ 6,404
Maine Central Railroad Payments	**68,500**	68,500
Total Revenues	**74,482**	74,904
Transfers from Sinking Fund	**40,000**	90,000
Total Available for Bonds and Interest	**114,482**	164,904
EXPENDITURES		
Interest on Bonds	**12,293**	13,593
Sinking Fund Requirements	**54,495**	53,495
Bonds Matured or Called	**40,000**	90,000
Total Expenditures	**106,789**	157,089
Excess of Total Available over Expenditures	**7,693**	7,814
Surplus at Start of Year	**28,598**	20,783
SURPLUS AT END OF YEAR	**$36,292**	$ 28,598

PUBLIC SERVICE ENTERPRISES
TOLL BRIDGES AND FERRY SERVICE
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	Deer Isle-Sedgwick Bridge	
	1961	**1960**
TOLL BRIDGES		
REVENUES		
Tolls Collected	**$59,561**	$55,976
Other Revenues	**1,727**	1,400
Total Revenues	**61,289**	57,376
Advances from Highway Fund	—	—
Total Available	**61,289**	57,376
EXPENDITURES		
Operating Expenditures:		
Personal Services	**15,332**	16,030
Other Expenditures	**2,555**	2,560
Total Operating Expenditures	**17,888**	18,590
Net Available for Principal and Interest	**43,401**	38,785
Interest Requirements	**7,520**	8,400
Bonds Matured or Called	**22,000**	22,000
Total Debt Requirements	**29,520**	30,400
Net Available	**13,881**	8,385
Reserve for Authorized Expenditures at Beginning of Year	—	—
Surplus at Beginning of Year	**77,346**	68,960
Retirement of Debt:		
Highway Fund	—	—
Other	—	—
Reserve for Authorized Expenditures at End of Year	—	—
Surplus at End of Year	**$91,227**	$77,346

	General	
	1961	**1960**
MAINE STATE FERRY SERVICE		
REVENUES		
Tolls Collected	$ —	$ —
Other Revenues	**11,838**	29,716
Total Revenues	**11,838**	29,716
Appropriation from General Fund	—	253,113
Reserve for Authorized Expenditures	**179,091**	—
Total Available	**190,930**	282,829
OPERATING EXPENDITURES		
Personal Services	—	15,907
Interest	**74,780**	30,002
Other	**52**	21,873
Total Operating Expenditures	**74,832**	67,783
Net Income	**$116,098**	$215,045

Note: This statement covers operations only, and does not include Capital expenditures of $122,205, debt retirement of $60,000, or $14,813.58 expended in connection with ferry service to Long Island Plantation, financed by special funds.

Augusta Memorial Bridge		Joshua L. Chamberlain Bridge		Jonesport Reach Bridge	
1961	1960	1961	1960	1960	1961
$167,035	$185,719	$126,496	$121,770	$ 32,448	$ 33,934
1,043	—	4,716	4,072	3,300	2,031
168,078	185,719	131,213	125,842	35,749	35,966
—	—	37,500	39,000	62,600	65,000
168,078	185,719	168,713	164,842	98,349	100,966
51,715	70,841	43,827	42,508	15,183	14,057
9,981	20,076	12,055	11,205	15,906	1,711
61,697	90,918	55,882	53,713	31,089	15,768
106,381	94,801	112,830	111,129	67,259	85,197
9,150	9,150	37,500	39,000	22,600	25,000
—	—	50,000	50,000	40,000	40,000
9,150	9,150	87,500	89,000	62,600	65,000
97,231	85,651	25,330	22,129	4,659	20,197
—	—	71,469	49,340	50,677	30,480
24,781	34,130	—	—	—	—
60,000	—	—	—	—	—
—	95,000	—	—	—	—
—	—	96,800	71,469	55,337	50,677
$ 62,012	$ 24,781	$ —	$ —	$ —	$ —

Islesboro-Lincolnville		Swans Island-McKinley		Vinal Haven-Rockland		North Haven-Rockland	
1961	1960	1961	1960	1961	1960	1961	1960
$ 50,777	$ 27,653	$ 39,620	$ 9,616	$ 83,290	$ 21,485	$ 38,859	$ 10,992
379	—	966	—	5,789	355	5,650	393
51,157	27,653	40,587	9,616	89,080	21,841	44,510	11,386
—	—	—	—	—	—	—	—
—	—	—	—	3,260	—	—	—
51,157	27,653	40,587	9,616	92,340	21,841	44,510	11,386
34,206	17,764	30,993	6,113	29,940	7,617	27,946	8,207
—	—	—	—	—	—	—	—
54,064	28,684	44,435	12,677	47,879	10,964	45,566	11,163
88,271	46,448	75,429	18,790	77,819	18,581	73,512	19,371
$ (37,114)	$ (18,795)	$ (34,841)	$ (9,174)	$ 14,520	$ 3,260	$ (29,001)	$ (7,984)

PUBLIC SERVICE ENTERPRISES
TOLL BRIDGES AND FERRY SERVICE
BONDED INDEBTEDNESS

Description of Loan	Date of Issue	Interest Rate
GENERAL BONDED DEBT		
Sinking Fund Bonds		
Kennebec Bridge Loan Bonds (Refunding Issue)	June 1, 1947	1 1/2%
Kennebec Bridge Loan Bonds (Refunding Issue)	January 1, 1952	1 3/8%
Self-Supporting Enterprise Bonds* Guaranteed by the State		
Bangor-Brewer Bridge Loan Bonds (Construction of Bangor-Brewer Bridge)	August 1, 1952	3%
Bangor-Brewer Bridge Loan Bonds (Construction of Bangor-Brewer Bridge)	August 1, 1952	1 1/2%
Bangor-Brewer Bridge Loan Bonds (Construction of Bangor-Brewer Bridge)	August 1, 1952	1 3/4%
Jonesport Reach Bridge Loan Bonds (Construction of Jonesport Reach Bridge)	December 1, 1956	6%
Jonesport Reach Bridge Loan Bonds (Construction of Jonesport Reach Bridge)	December 1, 1956	2 3/8%
Maine State Ferry Service Loan Bonds (Ferry Service Facilities for Islands)	October 15, 1958	6%
Maine State Ferry Service Loan Bonds (Ferry Service Facilities for Islands)	October 15, 1958	2 3/4%
Maine State Ferry Service Loan Bonds (Ferry Service Facilities for Islands)	October 15, 1958	3.10%
Maine State Ferry Service Loan Bonds (Ferry Service Facilities for Islands)	July 1, 1959	4 1/4%
Maine State Ferry Service Loan Bonds (Ferry Service Facilities for Islands)	July 1, 1959	3%
Maine State Ferry Service Loan Bonds (Ferry Service Facilities for Islands)	July 1, 1959	3 1/4%

* Contingent Liability $177,000, Deer Isle-Sedgwick Bridge District Bonds not included.
(A) Callable on any interest date.
(B) Callable Ten Years from date of Issue.

Date of Maturity of Bonds			Amount of Issue	Unmatured Debt Outstanding June 30, 1960	Current Transactions: New Bonds Issued	Current Transactions: Matured or Called	Unmatured Debt Outstanding June 30, 1961	
$ 50,000	1952-54	Inclusive	$ 900,000	$ 650,000	$ —	$ —	$ 650,000	(A)
50,000	1959-60	Inclusive						
50,000	1963							
50,000	1965-66	Inclusive						
100,000	1967							
50,000	1968-69	Inclusive						
100,000	1970							
50,000	1971							
100,000	1972							
50,000	1973							
30,000	1953-56	Inclusive	450,000	185,000	—	40,000	145,000	(B)
35,000	1957-59	Inclusive						
40,000	1960-63	Inclusive						
45,000	1964							
20,000	1965							
50,000	1955-60	Inclusive	300,000	50,000	—	50,000	—	
50,000	1961-74	Inclusive	700,000	700,000	—	—	700,000	
50,000	1975-2004	Inclusive	1,500,000	1,500,000	—	—	1,500,000	(C)
40,000	1957-61	Inclusive	200,000	80,000	—	40,000	40,000	
40,000	1962-66	Inclusive	800,000	800,000	—	—	800,000	(D)
30,000	1967-86	Inclusive						
40,000	1959-62	Inclusive	160,000	120,000	—	40,000	80,000	
40,000	1963		1,210,000	1,210,000	—	—	1,210,000	(E)
90,000	1964-76	Inclusive						
90,000	1977-83	Inclusive	630,000	630,000	—	—	630,000	(E)
20,000	1960-63	Inclusive	80,000	80,000	—	20,000	60,000	
20,000	1964-76	Inclusive	260,000	260,000	—	—	260,000	(E)
20,000	1977-84	Inclusive	160,000	160,000	—	—	160,000	(E)
			$7,350,000	$6,425,000	$ —	$190,000	$6,235,000	

(C) Redeemable Twenty-five years from date of Issue.
(D) Redeemable Eight years from date of Issue.
(E) Redeemable Nine years from date of Issue.

PUBLIC SERVICE ENTERPRISES
TOLL BRIDGES AND FERRY SERVICE
BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1961

Year Ending June 30	Kennebec (Carlton) Bridge		Bangor-Brewer Bridge		Jonesport Reach Bridge		Deer Isle-Sedgwick* Bridge		Maine State Ferry Service	
	Bond Maturities	Interest Maturities	Bond Maturities	Interest Maturities	Bond Maturities	Interest Maturities	Bond Maturities	Interest Maturities	Bond Maturities	Interest Maturities
1962	$ 40,000	$ 11,744	$ 50,000	$ 36,375	$ 40,000	$ 20,200	$ 23,000	$ 6,620	$ 60,000	$ 71,530
1963	90,000	11,194	50,000	35,625	40,000	18,525	24,000	5,680	60,000	68,280
1964	45,000	9,894	50,000	34,875	40,000	17,575	24,000	4,720	60,000	65,680
1965	70,000	9,275	50,000	34,125	40,000	16,625	26,000	3,720	110,000	63,167
1966	50,000	8,250	50,000	33,375	40,000	15,675	26,000	2,680	110,000	60,093
1967	100,000	7,500	50,000	32,625	40,000	14,725	27,000	1,620	110,000	57,017
1968	50,000	6,000	50,000	31,875	30,000	13,894	27,000	540	110,000	53,943
1969	50,000	5,250	50,000	31,125	30,000	13,181			110,000	50,867
1970	100,000	4,500	50,000	30,375	30,000	12,469			110,000	47,793
1971	50,000	3,000	50,000	29,625	30,000	11,756			110,000	44,717
1972	100,000	2,250	50,000	28,875	30,000	11,044			110,000	41,643
1973	50,000	750	50,000	28,125	30,000	10,331			110,000	38,567
1974			50,000	27,375	30,000	9,619			110,000	35,493
1975			50,000	26,625	30,000	8,906			110,000	32,417
1976			50,000	25,812	30,000	8,194			110,000	29,343
1977			50,000	24,938	30,000	7,481			110,000	26,267
1978			50,000	24,062	30,000	6,769			110,000	23,010
1979			50,000	23,188	30,000	6,056			110,000	19,570
1980			50,000	22,312	30,000	5,344			110,000	16,130
1981			50,000	21,438	30,000	4,631			110,000	12,690
1982			50,000	20,562	30,000	3,919			110,000	9,250
1983			50,000	19,688	30,000	3,206			110,000	5,810
1984			50,000	18,812	30,000	2,494			110,000	2,370
1985			50,000	17,938	30,000	1,781			20,000	325
1986			50,000	17,062	30,000	1,069				
1987			50,000	16,188	30,000	356				
1988			50,000	15,312						
1989			50,000	14,438						
1990			50,000	13,562						
1991			50,000	12,688						
1992			50,000	11,812						
1993			50,000	10,938						
1994			50,000	10,062						
1995			50,000	9,188						
1996			50,000	8,312						
1997			50,000	7,438						
1998			50,000	6,562						
1999			50,000	5,688						
2000			50,000	4,812						
2001			50,000	3,938						
2002			50,000	3,062						
2003			50,000	2,188						
2004			50,000	1,312						
2005			50,000	438						
	$795,000(A)	$ 79,607	$2,200,000(B)	$834,750	$840,000(C)	$245,825	$177,000	$25,580	$2,400,000(D)	$875,972

* Contingent Liability only.

(A) $650,000 callable on any interest date: $145,000 callable ten years from date of issue.

(B) $1,500,000 redeemable twenty-five years from date of issue.

(C) $800,000 redeemable eight years from date of issue.

(D) $2,260,000 redeemable nine years from date of issue.

WORKING CAPITAL FUNDS

Working Capital Funds are operated on a self-reimbursing basis as service agencies of state departments or as financing agencies for activities authorized by Law. They are financed by working capital advanced from other funds and include the following:

- Surplus Property Pool
- Prison Industries
- Highway Garage
- Mortgage Insurance Fund
- State Plane
- Seed Potato Board
- Schooling of Children in Unorganized Territories
- Institutional Farms

Contents

WORKING CAPITAL FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30

	TOTAL FUNDS			
	June 30, 1961	**June 30, 1960**	**Surplus Property Pool**	**Prison Industries**
ASSETS				
Cash	**$1,125,005**	$ 971,450	$46,275	$ 42,103
Short Term U. S. Government Securities	**1,352,878**	1,251,994	—	—
Accounts Receivable	**345,585**	367,183	10,867	1,625
Less—Allowance for Losses	**1,113**	430	—	47
Net Accounts Receivable	**344,472**	366,752	10,867	1,578
Due From Other Funds	**87,770**	86,538	—	2,475
Inventories	**1,082,872**	1,021,581	—	76,855
Plant and Equipment	**9,073,298**	8,494,046	—	267,947
Less—Reserve for Depreciation	**3,928,836**	3,453,715	—	68,968
Net Plant and Equipment	**5,144,461**	5,040,330	—	198,978
Other Assets	**745**	350	—	—
Total Assets	**9,138,206**	8,738,998	57,143	321,990
LIABILITIES				
Accounts Payable	**124,466**	94,547	705	191
Due to Other Funds	**10,011**	12,850	—	—
Total Liabilities	**134,478**	107,397	705	191
RESERVES AND SURPLUS				
Reserve for Authorized Expenditures	**—**	19,585	—	—
Working Capital Advances:				
From General Fund	**1,240,513**	1,120,513	2,000	122,406
From Highway Fund	**3,776,904**	3,578,904	—	—
Surplus Accounts:				
Donated Surplus	**2,007,727**	1,956,125	—	77,348
Unappropriated Surplus	**1,978,583**	1,956,473	54,438	122,044
Total Liabilities, Reserves and Surplus	**$9,138,206**	$8,738,998	$57,143	$321,990

* Note: Contingent Liability: Insured Mortgages $1,977,009.

DETAIL OF THIS YEAR							
Highway Garage	State Plane	Mortgage Insurance Fund	Departmental Supplies	Post Office	Seed Potato Board	Schooling of Children in Unorganized Territory	Institutional Farms
$ 463,911	$ 30,969	$226,961	$ 9,625	$19,981	$ 70,304	$ 68,657	$ 146,216
1,093,197	—	259,681	—	—	—	—	—
3,892	—	—	—	—	252	328,336	610
814	—	—	—	—	252	—	—
3,078	—	—	—	—	—	328,336	610
41,137	—	—	—	—	—	32,112	12,046
736,964	—	—	20,833	5,046	30,508	—	212,662
7,325,156	93,705	—	—	—	142,298	—	1,244,190
3,398,329	—	—	—	—	67,246	—	394,292
3,926,827	93,705	—	—	—	75,052	—	849,897
—	—	—	—	—	—	—	745
6,265,116	124,674	486,642	30,458	25,028	175,865	429,106	1,222,179
106,684	1,500	54	3,447	—	545	—	11,336
—	—	—	—	—	—	—	10,011
106,684	1,500	54	3,447	—	545	—	21,348
—	—	—	—	—	—	—	—
—	100,000	500,000	25,000	25,000	20,000	429,106	17,000
3,776,904	—	—	—	—	—	—	—
1,000,000	44,274	—	—	—	—	—	886,104
1,381,527	(21,100)	(13,412)	2,011	28	155,319	—	297,726
$6,265,116	$124,674	$486,642*	$30,458	$25,028	$175,865	$429,106	$1,222,179

WORKING CAPITAL FUNDS
INSTITUTIONAL FARMS
BALANCE SHEET, JUNE 30, 1961

	Total June 30, 1961	Augusta State Hospital	Pineland Hospital and Training Center
ASSETS			
Cash	**$ 146,216**	$ 51,612	$ 7,577
Accounts Receivable	**610**	—	—
Due from Other Funds	**12,046**	9,801	—
Prepaid Expenses	**745**	—	254
Inventories	**212,662**	44,437	36,987
Plant and Equipment	**1,244,190**	272,185	212,319
Less—Reserve for Depreciation	**394,292**	69,295	87,213
Net Plant and Equipment	**849,897**	202,889	125,106
Total Assets	**1,222,179**	308,740	169,925
LIABILITIES			
Accounts Payable	**11,336**	1,303	1,638
Due to Other Funds	**10,011**	—	254
Total Liabilities	**21,348**	1,303	1,893
RESERVES AND SURPLUS			
Working Capital Advances:			
From General Fund	**17,000**	—	—
Surplus Accounts:			
Donated Surplus	**886,104**	225,623	185,577
Unappropriated Surplus	**297,726**	81,813	(17,545)
Total Liabilities, Reserves and Surplus	**$1,222,179**	$ 308,740	$ 169,925

INSTITUTIONAL FARMS
STATEMENT OF OPERATIONS
YEAR ENDED JUNE 30, 1961

	Augusta State Hospital	Pineland Hospital and Training Center
Sales	$121,583	$105,949
Cost of Sales	15,369	20,281
Gross Profit on Sales	106,214	85,667
Birth and Growth, Less Mortality	6,097	14,100
Total	112,311	99,767
Operating Expenses:		
Salaries	50,720	47,679
Feed	28,754	35,186
Depreciation	9,231	8,726
Other	24,155	16,502
General	4,164	4,021
Total Operating Expenses	117,027	112,116
Net Profit from Operations	(4,716)	(12,348)
Other Income	1,389	805
Net Profit Transferred to Surplus	$ (3,326)	$ (11,543)

State Reformatory for Men	State Reformatory for Women	Stevens Training Center	Western Maine Sanatorium	Maine State Prison	Boys Training Center
$ 9,918	$ 1,172	$ 55,140	$ 7,676	$ 9,504	$ 3,614
—	—	—	—	610	—
1,607	—	—	—	—	637
—	—	376	—	—	114
19,999	8,056	11,320	—	70,168	21,693
179,123	62,921	93,106	53,312	275,744	95,476
52,814	17,090	26,928	20,735	88,938	31,275
126,309	45,831	66,178	32,577	186,805	64,200
157,834	55,060	133,016	40,253	267,089	90,259
814	932	42	—	2,765	3,840
—	6,766	376	—	—	2,614
814	7,698	419	—	2,765	6,454
—	2,500	—	—	14,500	—
98,046	53,673	46,730	55,770	127,612	93,070
58,973	(8,810)	85,866	(15,516)	122,212	(9,266)
$157,834	$ 55,060	$133,016	$ 40,253	$267,089	$ 90,259

State Reformatory for Men	State Reformatory for Women	Stevens Training Center	Western Maine Sanatorium	Maine State Prison	Boys Training Center
$ 78,119	$ 22,269	$ 46,329	$ 2,805	$159,376	$ 46,589
8,159	2,864	4,171	—	42,698	8,672
69,959	19,404	42,157	2,805	116,678	37,917
3,927	2,471	3,359	—	25,295	7,622
73,886	21,875	45,516	2,805	141,974	45,539
20,365	9,700	10,206	3,525	30,825	13,007
10,305	6,059	6,501	—	49,343	20,350
7,896	1,892	3,995	3,513	15,505	3,133
25,618	4,739	10,525	2,005	29,569	7,984
12,405	546	1,370	711	17,779	1,436
76,591	22,938	32,599	9,756	143,024	45,912
(2,704)	(1,062)	12,916	(6,950)	(1,049)	(373)
794	854	46	557	4,731	443
$ (1,910)	$ (208)	$ 12,963	$ (6,392)	$ 3,682	$ 69

WORKING CAPITAL FUNDS
HIGHWAY GARAGE
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	1961	1960
RENTAL OF EQUIPMENT		
Highway Department	**$2,385,736**	$2,268,511
Other State Departments	**300**	194
Within Department	**45,498**	48,837
Others	**38,939**	56,515
Total Rentals	**2,470,474**	2,374,058
AUTOS AND WORKING EQUIPMENT EXPENSE		
Personal Services	**140,908**	157,135
Travel Expense	**362**	190
Miscellaneous Auto Expenses	**38,534**	27,872
Gasoline, Oil and Grease	**389,869**	340,485
Repairs, Parts and Supplies	**939,851**	831,822
Fuel Oil	**5,677**	4,298
Insurance	**602**	13,467
Rent of Buildings and Offices	**4,891**	5,159
Other Expenses	**3,316**	2,610
Depreciation	**704,624**	628,890
Total Auto and Working Equipment Expense	**2,228,639**	2,011,933
Net Income from Equipment	**241,835**	362,125
GENERAL OVERHEAD EXPENSE		
Personal Services	**68,490**	70,020
Heat, Light, Power and Water	**16,944**	12,538
Insurance	**5,858**	5,278
Repairs to Buildings and Grounds	**20,294**	12,921
Travel Expenses	**1,157**	2,368
Miscellaneous Auto Expenses	**—**	1,706
Caretaker and Messenger Service	**16,713**	14,950
General Operating Expenses	**15,633**	10,909
Cleaning and Washing	**60,584**	51,309
Depreciation on Buildings, Furniture and Fixtures	**32,316**	31,411
Miscellaneous Supplies and Expenses	**868**	11,648
Telephone and Telegraph	**3,556**	3,407
Repairs to Equipment	**1,314**	1,371
Contributions to Employees Retirement	**56,670**	55,884
Total General Overhead Expense	**300,403**	285,723
Net Profit from Operations	**(58,567)**	76,401
Other Income:		
Profit or Loss on Sale of Capital Assets	**(26,075)**	28,269
Net Stockroom Overhead Overabsorbed	**17,753**	49,704
Net Shop Overhead Overabsorbed	**23,347**	10,932
Miscellaneous Income	**46,411**	29,301
Total Other Income	**61,436**	118,208
Net Profit Transferred to Surplus	**2,869**	194,609
Unappropriated Surplus at Beginning of Year	**1,378,658**	1,184,049
UNAPPROPRIATED SURPLUS AT END OF YEAR	**$1,381,527**	$1,378,658

WORKING CAPITAL FUNDS

PRISON INDUSTRIES
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	1961	1960
SALES OF INDUSTRIAL PRODUCTS		
To State Departments	$ 63,446	$ 56,264
To Others	88,796	81,548
Total Sales	152,243	137,812
Material Cost of Goods Sold	41,772	38,213
Gross Profit before Operating Expenses	110,471	99,598
OPERATING EXPENSES		
Personal Services	49,531	49,041
Repairs to Equipment	4,006	3,672
Repairs to Buildings	2,791	1,153
Electric Lights and Power	6,447	6,292
Depreciation	7,218	7,082
Miscellaneous Supplies	22,704	20,662
General Operating Expenses	4,709	4,216
Total Operating Expenses	97,409	92,122
Net Profit from Operations	13,061	7,476
Other Income:		
Profit or Loss on Sale of Capital Assets	(116)	(294)
Miscellaneous Income	5,724	819
Total Other Income	5,608	525
Net Profit Transferred to Surplus	18,669	8,001
Unappropriated Surplus at Beginning of Year	103,374	95,372
Unappropriated Surplus at End of Year	$122,044	$ 103,374

MORTGAGE INSURANCE FUND
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	1961	1960
REVENUES		
Income from Investments	$ 15,775	$ 14,879
Other Revenues	12,550	5,500
Total Revenues	28,325	20,380
EXPENDITURES		
Personal Services	13,416	12,044
Other Expenditures	6,624	6,666
Capital Expenditures	71	208
Total Expenditures	20,113	18,919
Net Profit from Operations	$ 8,212	$ 1,461

WORKING CAPITAL FUNDS
SEED POTATO BOARD
COMPARATIVE STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	1961	1960
Sales		
Farm Products	**$ 95,932**	$ 97,447
Cost of Goods Sold	**78,985**	75,235
Gross Profit Before Operating Expenses	**16,947**	22,211
Operating Expenses		
Telephone Service	**408**	321
Electric Lights	**1,104**	1,104
Insurance	**1,815**	2,064
Payment in Lieu of Taxes	**1,560**	1,560
Other Operating Expenses	**1,242**	1,220
Total Operating Expenses	**6,131**	6,271
Net Profit from Operations	**10,815**	15,940
Other Income		
Profit or Loss on Sale of Capital Assets	**(61)**	250
Micellaneous Income	**7**	—
Total Other Income	**(54)**	250
Net Profit Transferred to Surplus	**10,761**	16,191
Unappropriated Surplus at Beginning of Year	**146,658**	130,720
Adjustment of Prior Years' Transactions	**(2,099)**	(252)
Unappropriated Surplus at End of Year	**$ 155,319**	$ 146,658

WORKING CAPITAL FUNDS
AERONAUTICS COMMISSION — STATE PLANE
STATEMENT OF OPERATIONS
YEAR ENDED JUNE 30, 1961

REVENUES	
Service and Fees Charged State Departments	$ 10,623
Total Revenues	10,623
EXPENDITURES	
Personal Services	13,758
Gasoline, Oil and Grease	6,821
Other Operating Expenses	11,143
Total Expenses	31,723
Net Profit from Operations	$ (21,100)

TRUST AND AGENCY FUNDS

Many funds are held by the State as trustee or handled by the State as agent for the general public, cities, towns and counties. These are classified as Trust and Agency Funds and include the following:

EXPENDABLE FUNDS

- Public Trusts
  - Maine State Retirement Fund
  - Group Life Insurance Fund
  - Revenue Receipts of Non-Expendable Trusts
- Private Trusts
  - Guaranty Trusts
  - Public Administrators' Funds
  - Receivers' Funds of Defunct Banks
  - Financial Responsibility Deposits
  - Funds of Committed Children
  - Governor Baxter Trust Fund
- Agency Funds
  - Due Other Governmental Units
    - Federal Social Security Fund
    - Tax on Bank Stock
    - County Taxes
    - Road Repair Taxes

NON-EXPENDABLE FUNDS

- Public Trusts
  - Lands Reserved for Public Uses
  - Permanent School Fund
  - Other Trust Funds

Trust Funds are invested to produce revenue supplementing appropriations for specific governmental functions, for the benefit of municipalities and other purposes. Agency Funds represent monies collected by the state, as agent, and remitted to the other governmental units.

Contents

TRUST AND AGENCY FUNDS

The Balance Sheet of the Trust and Agency Funds showed net assets of $65,267,054 at June 30, 1961, an increase of $7,550,995 for the year. Of this increase $6,909,534 was reflected in those of the Maine State Retirement System. Net earnings of the System were $2,035,024 and pension requirements were $4,185,757 for the following retired employees: State employees $1,510,869, Teachers $2,267,377 and Employees of participating districts $407,511. Income of the Other Trust Funds was $117,665 which was supplemented by State appropriations of $4,363 to meet statutory interest requirements. Payments were made to the beneficiaries in accordance with the provisions of the trusts or statutes.

TRUST AND AGENCY FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30

	TOTAL FUNDS	
	June 30, 1961	**June 30, 1960**
ASSETS		
Cash	**$ 1,231,032**	$ 1,193,755
Accounts Receivable:		
Tax Accounts	**50,647**	94,561
Other	**55,747**	62,300
	106,394	156,862
Less—Allowance for Losses	**224**	157
Net Accounts Receivable	**106,169**	156,704
Due From Other Funds	**41,255**	41,000
Investments (See Note A)	**63,954,249**	56,551,074
Other Assets	**3**	328
Total Assets	**$65,332,710**	$57,942,862
LIABILITIES		
Accounts Payable	**1,511**	167,151
Other Current and Accrued Liabilities	**64,145**	59,651
Total Liabilities	**65,656**	226,803
RESERVES		
Reserve for Authorized Expenditures	**28,599**	27,784
Reserve Against Future Losses	**374,316**	459,084
Reserve for Future Premiums	**6,242**	42,735
Undistributed Income	**429,298**	414,761
Working Capital Advanced from General Fund	**60,000**	60,000
Principal of Trust Funds:		
Maine State Retirement System	**57,788,152**	50,794,052
Private Trusts	**2,603,276**	2,492,019
Lands Reserved Trust Fund	**2,073,072**	2,030,681
Permanent School Fund	**565,204**	565,204
Other Trust Funds	**1,338,891**	829,735
Total Liabilities and Reserves	**$65,332,710**	$57,942,862

(A) At cost less ratable amortization of any premium paid.

DETAIL OF THIS YEAR				
Total Expendable Funds	Total Non-Expendable Funds	Lands Reserved Trust Fund	Permanent School Fund	Other Trust Funds
$ 1,102,176	$ 128,855	$ 14,992	$ 2,309	$ 111,554
50,647	—	—	—	—
30,747	25,000	25,000	—	—
81,394	25,000	25,000	—	—
224	—	—	—	—
81,169	25,000	25,000	—	—
41,255	—	—	—	—
60,070,218	3,884,031	2,033,080	612,163	1,238,787
3	—	—	—	—
$61,294,823	$4,037,886	$2,073,072	$ 614,472	$1,350,341
1,511	—	—	—	—
64,145	—	—	—	—
65,656	—	—	—	—
28,599	—	—	—	—
313,597	60,718	—	49,268	11,450
6,242	—	—	—	—
429,298	—	—	—	—
60,000	—	—	—	—
57,788,152	—	—	—	—
2,603,276	—	—	—	—
—	2,073,072	2,073,072	—	—
—	565,204	—	565,204	—
—	1,338,891	—	—	1,338,891
$61,294,823	$4,037,886	$2,073,072	$ 614,472	$1,350,341

TRUST AND AGENCY FUNDS
BALANCE SHEET OF EXPENDABLE FUNDS
JUNE 30, 1961

	Total	PUBLIC Maine State Retirement System (A)
ASSETS		
Cash	**$ 1,102,176**	$ 484,983
Accounts Receivable:		
Tax Accounts	**50,647**	—
Other	**30,747**	13,188
	81,394	13,188
Less—Allowance for Losses	**224**	224
Net Accounts Receivable	**81,169**	12,963
Due From Other Funds	**41,255**	—
Investments (See Note B)	**60,070,218**	57,633,773
Other Assets	**3**	—
Total Assets	**61,294,823**	58,131,720
LIABILITIES		
Accounts Payable	**1,511**	1,370
Other Current and Accrued Liabilities	**64,145**	—
Total Liabilities	**65,656**	1,370
RESERVES		
Reserve for Authorized Expenditures	**28,599**	28,599
Reserve Against Future Losses	**313,597**	313,597
Reserve for Future Premiums	**6,242**	—
Undistributed Income	**429,298**	—
Working Capital Advanced from General Fund	**60,000**	—
Principal of Trust Funds:		
Maine State Retirement System	**57,788,152**	57,788,152
Private Trusts	**2,603,276**	—
Total Liabilities and Reserves	**$61,294,823**	$58,131,720

(A) This Balance Sheet is not set up to reflect actuarial reserves.

(B) At cost less ratable amortization of any premium paid.

TRUSTS			AGENCY FUNDS	
Group Life Insurance Fund	Revenue of Non-Expendable Trusts	Private Trusts	Federal Social Security Fund	Other
$ 23,191	$ 86,738	$ 217,675	$ 2,375	$ 287,213
—	—	—	—	50,647
6,094	—	—	11,465	—
6,094	—	—	11,465	50,647
—	—	—	—	—
6,094	—	—	11,465	50,647
41,255	—	—	—	—
49,843	1,000	2,385,600	—	—
3	—	—	—	—
120,387	87,738	2,603,276	13,840	337,860
—	140	—	—	—
64,145	—	—	—	—
64,145	140	—	—	—
—	—	—	—	—
—	—	—	—	—
6,242	—	—	—	—
—	87,597	—	3,840	337,860
50,000	—	—	10,000	—
—	—	—	—	—
—	—	2,603,276	—	—
$ 120,387	$ 87,738	$2,603,276	$ 13,840	$ 337,860

TRUST AND AGENCY FUNDS

ANALYSIS OF CHANGES IN RESERVE FOR TRUST AND AGENCY FUNDS
YEAR ENDED JUNE 30, 1961

	Total
Balance July 1, 1960	$57,126,454
Additions:	
Interest Earned (Net After Amortization of Premiums)	2,238,053
Profit or Loss on Sale of Securities	(85,363)
Revenue of Reserved Lands	42,391
Individual Contributions for Pensions, Plus Interest Earned (Net)	4,791,527
Social Security Contributions	1,256,851
Deposits by Federal Government, Cities, Towns and Individuals	3,493,332
Contributions and Transfers from Other Funds:	
From General Fund:	
For Administration	69,144
For State Employees	1,246,090
For Teachers	2,313,740
For Survivor Benefits	149,000
For Interest Deficiency	4,363
From Highway Fund	404,928
From Other Special Revenue Funds	260,692
From Public Service Enterprises	81,290
From Working Capital Funds	71,962
Tax on Bank Stocks	337,642
Other Additions	857
Total Additions	16,676,504
Deductions:	
Administration Expenses	127,994
Growth and Improvement of Public Reserved Lots	9,999
Distribution to Cities, Towns and Counties of Agency Funds	646,437
Social Security Funds—Paid to Federal Government	1,263,544
Hospital Construction—Federal Aid	805,953
Refund of Trust Deposits	204,495
Interest Allowed on Individual Contributions	955,523
Group Life Insurance Premiums	832,231
Pensions Paid:	
To State Employees	1,510,869
To Teachers	2,267,377
To Employees of Participating Districts	407,511
Distribution of Income from Non-Expendable Trusts:	
To University of Maine	9,919
To Schools and Academies	206
To Other Beneficiaries	6,945
Interest on Lands Reserved Trust Fund Paid to Plantations	34,487
To General Fund:	
Revenue Available for Appropriation	5,931
Education Department	36,640
To Special Revenue Funds	55
Addition to Reserves	(121,060)
Total Deductions	9,005,063
Balance June 30, 1961	$64,797,895

	NON-EXPENDABLE TRUSTS			
Total Expendable Funds	Total Non-Expendable Funds	Lands Reserved Trust Fund	Permanent School Fund	Other Trust Funds
$53,700,833	$3,425,620	$2,030,681	$ 565,204	$ 829,735
2,238,053	—	—	—	—
(85,363)	—	—	—	—
—	42,391	42,391	—	—
4,791,527	—	—	—	—
1,256,851	—	—	—	—
2,984,176	509,155	—	—	509,155
69,144	—	—	—	—
1,246,090	—	—	—	—
2,313,740	—	—	—	—
149,000	—	—	—	—
4,363	—	—	—	—
404,928	—	—	—	—
260,692	—	—	—	—
81,290	—	—	—	—
71,962	—	—	—	—
337,642	—	—	—	—
857	—	—	—	—
16,124,957	551,547	42,391	—	509,155
127,994	—	—	—	—
9,999	—	—	—	—
646,437	—	—	—	—
1,263,544	—	—	—	—
805,953	—	—	—	—
204,495	—	—	—	—
955,523	—	—	—	—
832,231	—	—	—	—
1,510,869	—	—	—	—
2,267,377	—	—	—	—
407,511	—	—	—	—
9,919	—	—	—	—
206	—	—	—	—
6,945	—	—	—	—
34,487	—	—	—	—
5,931	—	—	—	—
36,640	—	—	—	—
55	—	—	—	—
(121,060)	—	—	—	—
9,005,063	—	—	—	—
$60,820,727	$3,977,168	$2,073,072	$ 565,204	$1,338,891

TRUST AND AGENCY FUNDS
ANALYSIS OF CHANGES IN RESERVES FOR EXPENDABLE TRUSTS
YEAR ENDED JUNE 30, 1961

	Total	Maine State Retirement System	Group Life Insurance Fund
Balance July 1, 1960	**$53,700,833**	$50,794,052	$ —
Additions:			
Interest Earned (Net After Amortization of Premiums)	**2,238,053**	2,120,405	4,176
Profit or Loss on Sale of Securities	**(85,363)**	(85,381)	18
Individual Contributions for Pensions, Plus Interest Allowed (Net)	**4,791,527**	4,791,527	—
Social Security Contributions	**1,256,851**	—	—
Deposits by Federal Government, Cities, Towns and Individuals	**2,984,176**	774,980	771,117
Contributions and Transfers from Other Funds:			
From General Fund:			
For Administration	**69,144**	69,144	—
For State Employees	**1,246,090**	1,204,835	41,255
For Teachers	**2,313,740**	2,313,740	—
For Survivor Benefits	**149,000**	149,000	—
For Interest Deficiency	**4,363**	—	—
From Highway Fund	**404,928**	404,928	—
From Other Special Revenue Funds	**260,692**	260,692	—
From Public Service Enterprises	**81,290**	81,290	—
From Working Capital Funds	**71,962**	71,962	—
Tax on Bank Stocks	**337,642**	—	—
Other Additions	**857**	857	—
Total Additions	**16,124,957**	12,157,979	816,567
Deductions:			
Administration Expenses	**127,994**	107,164	20,830
Growth and Improvement of Public Reserved Lots	**9,999**	—	—
Distribution to Cities, Towns and Counties of Agency Funds	**646,437**	—	—
Social Security Funds—Paid to Federal Government	**1,263,544**	—	—
Hospital Construction—Federal Aid	**805,953**	—	—
Refund of Trust Deposits	**204,495**	—	—
Interest Allowed on Individual Contributions	**955,523**	955,523	—
Group Life Insurance Premiums	**832,231**	—	832,231
Pensions Paid:			
To State Employees	**1,510,869**	1,510,869	—
To Teachers	**2,267,377**	2,267,377	—
To Employees of Participating Districts	**407,511**	407,511	—
Distribution of Income from Non-Expendable Trusts:			
To University of Maine	**9,919**	—	—
To Schools and Academies	**206**	—	—
To Other Beneficiaries	**6,945**	—	—
Interest on Lands Reserved Trust Fund Paid to Plantations	**34,487**	—	—
To General Fund:			
Revenue Available for Appropriation	**5,931**	—	—
Education Department	**36,640**	—	—
To Special Revenue Funds	**55**	—	—
Addition to Reserves	**(121,060)**	(84,566)	(36,493)
Total Deductions	**9,005,063**	5,163,879	816,567
Balance June 30, 1961	**$60,820,727**	$57,788,152	$ —

REVENUE RECEIPTS OF NON-EXPENDABLE TRUSTS				AGENCY FUNDS	
Lands Reserved Trust Fund	Permanent School Fund	Other Trust Funds	Private Trusts	Federal Social Security Fund	Other
$52,746	$ —	$22,021	$2,492,019	$ 10,533	$329,460
67,892	17,238	28,341	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	1,256,851	—
—	—	—	1,121,704	—	316,374
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	4,363	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	337,642
—	—	—	—	—	—
67,892	17,238	32,705	1,121,704	1,256,851	654,016
—	—	—	—	—	—
9,999	—	—	—	—	—
—	—	858	—	—	645,579
—	—	—	—	1,263,544	—
—	—	—	805,953	—	—
—	—	—	204,495	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	9,919	—	—	—
—	—	206	—	—	—
—	—	6,945	—	—	—
34,487	—	—	—	—	—
—	—	5,894	—	—	37
19,398	17,238	3	—	—	—
—	—	55	—	—	—
—	—	—	—	—	—
63,885	17,238	23,882	1,010,448	1,263,544	645,616
$56,753	$ —	$30,844	$2,603,276	$ 3,840	$337,860