

MAINE STATE LEGISLATURE

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42nd Report
OF THE
**STATE
AUDITOR**



for period
JULY 1, 1960
JUNE 30, 1961

MICHAEL A. NAPOLITANO
STATE AUDITOR



FORTY-SECOND ANNUAL REPORT OF THE STATE AUDITOR

Chapter 19, Revised Statutes of 1954, as amended, provides in part, "... the state auditor shall keep no accounts in the department of audit, but he shall conduct a continuous postaudit of the accounts, books, records and other evidences of financial transactions kept in the department of finance and administration or in the other departments and agencies of the state government. He shall prepare and publish a report for each fiscal year, setting forth the essential facts of such audit in summary form . . ."

December 8, 1961

TO GOVERNOR JOHN H. REED AND MEMBERS
OF THE ONE HUNDREDTH LEGISLATURE

In compliance with statutory requirements, I submit herewith the forty-second annual report of the State Auditor for the fiscal year ended June 30, 1961. The financial data presented herewith are based upon the accounting records maintained in the Bureau of Accounts and Control.

Scope of Examination

We have made an extensive examination of major pertinent transactions; such as, appropriations and dedicated revenues, carrying balances, transfers and reserves; verified cash balances by direct communication with the depositories; securities in custody of the State Treasurer were inspected; other securities were verified by direct correspondence with the custodial banks. Verified other assets and liabilities by such other auditing procedures as were considered necessary in the circumstances, and tested major sources of revenue on a selective basis. We did not make a detailed examination of all recorded transactions on the general books of the State for the year. We did, however, make a detailed examination of accounting records, procedures and internal controls, and verified financial transactions on a selective basis in our postaudits of the activities of the major State departments during the year. The results of these audits, together with comments, exceptions, and recommendations are contained in our individual audit reports submitted to the respective departments.

Auditor's Opinion

Based on our examinations, it is our opinion that, except for the exclusion of certain trust and operating fund transactions and balances recorded and controlled locally by State agencies and not reflected herein, the accompanying financial statements present fairly the financial condition of the operating funds of the State of Maine at June 30, 1961, and the results of its operations for the fiscal year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Respectfully submitted,

A handwritten signature in cursive script, reading "Michael A. Napolitano".

State Auditor

TABLE OF CONTENTS

PAGE

General Comments and Recommendations	5
Commentary and Financial Data:	
General Fund	8
General Highway Fund	12
Special Revenue Fund	16
Various Other Funds	18
Bonded Debt	19
Retirement Funds	20
Departmental Audits:	
Department of State Treasury	21
Department of Health and Welfare	21
Department of Education	22
Bureau of Taxation	23
Department of Mental Health and Corrections	24
Maine State Retirement System	25
Employment Security Fund	25
Line Category Transfers	26
Maine State Liquor Commission	26
Aeronautics Commission—State Aircraft	27
Department of Agriculture	27
Maine Port Authority	28
Maine Port Authority—Financial Statements	29
State Department of Audit	33
Municipal Audits:	
Municipalities	33
Counties	35
Courts	35
Statistical Data:	
Counties	36
Municipalities	39

COMMENTS AND RECOMMENDATIONS

Our audit program has progressed satisfactorily to effect more current continuous postauditing of departments, particularly those wherein the major financial responsibilities and transactions are concentrated; such as, State Highway Commission, State Treasury, Bureau of Taxation, Health and Welfare, and Liquor Commission. This program is necessarily flexible to allow for special audits when requested or circumstances arise.

The audit policy adopted by the Department provides that audits be made in conformance with generally accepted auditing standards and the utilization of all of the auditing procedures considered necessary in the circumstances surrounding each examination.

In order to conduct continuing review of State activities, the audit program established, provides for the examination of all departments and agencies on an annual basis and copies of the reports thereon transmitted to the respective department, the Governor, Commissioner of Finance and Administration, and the State Controller.

A primary objective of the individual departmental report is to set forth the major findings resulting from these audits, and to include comments and recommendations for the improvement of accounting procedures and practices, strengthen inventory and equipment controls, and for fostering compliance with established procedures.

It is believed that postaudit reports will be most effective and the purposes which they serve will be more likely to be accomplished if they were made available to a committee of the legislature.

* * * *

A progressive step forward was taken by the One Hundredth Legislature by passage of a resolve which authorized the Legislative Research Committee to employ expert and professional advisors directed to study and review clerical, accounting, and data processing activities of the several departments of State Government.

In connection with joint order directing study of the operations of the Bureau of Purchases, the Committee should give consideration to the inclusion of the State Board of Education under the authority of the Purchasing Agent.

Previous legislation that brought about the revision of the general laws relating to municipalities has accomplished much to clarify the operations of local government. Similar consideration should be given to a

revision of certain statutory provisions of Chapter 89 to clarify the fiscal operations of county government.

* * * *

Previous reports have recommended that demand deposits in the various banks should be reduced to a minimum and that a continuous "cash flow" study be made to determine the availability of cash for investment purposes. Interest earnings have increased resultant from periodic investing of temporary idle cash in short term investments.

As State revenues and disbursements continue to increase, the yield on investments becomes an important source of revenue to be considered. A recent survey of investment policies in other states with regard to current funds maintained on deposit, showed that banks which handle the active state accounts are allowed to maintain sufficient interest-free balance to compensate for the expense of handling the account, and all banks desiring State deposits are granted deposits on certificates of deposits bearing interest at current rates for ninety days and six months periods. The banks are given the choice of the certificate period.

It is recommended that the fiscal officers give consideration to granting deposits on certificates of deposits thereby reducing interest-free balances maintained in various banks in the State.

* * * *

Consideration should be given to establishing an effective dual control in the handling of securities in custody of the State Treasurer. The dual control comprised of representatives of the Banking and Treasury departments was discontinued during the past biennium.

Amendatory legislation was enacted at the past legislative session which ratified existing procedures pertaining to disbursements by check. However, the State Treasurer should review the present practices to determine if the responsibility of those activities pertaining to the control of checks issued and reconciliation of negotiated checks is properly delegated.

* * * *

All State departments should adhere strictly to the allocation of funds as prescribed in the appropriation bills.

The Department of Finance-Budget Office should require advice pertaining to changes in departmental operations, wherein activities normally classified under "special revenue fund" are to be financed from "general fund" account monies.

One instance noted during the course of our audits occurred in the operations of a division classified as a special revenue account. In February, 1961, the salaries of twenty employees were transferred to a general fund payroll account until June 30, 1961, at which time the total salaries were transferred back to the special revenue account. A review of appropriations and expenditures for personal services within the general fund account revealed that position vacancies in several activities provided the funds to finance the cost of approximately \$22,000.

It is recognized that there may be a practical need for interchanges of personal services between appropriations within a department; however, changes between funds should require reporting to the Budget Office.

* * * *

In the previous annual report, noncompliance with established procedures was noted—whereby monies were expended out of "contractual services" for rental charges of office equipment, which amounts were subsequently applied toward the purchase price, and the balance paid from funds budgeted for capital expenditures.

During the current year, instances were noted in several departments wherein equipment purchases were made on a purchase-rental basis from non-capital earmarked funds.

This procedure circumvents budgetary control; also, the necessity of obtaining Executive Council authorization for line category transfer and the approval of the Purchasing Department for such purchases.

Although special revenue accounts are not subject to line category controls, this practice, nevertheless, results in improper allocation and interpretation of costs.

It is recommended to the Department of Finance and Administration that a directive should be issued to all departments to eliminate this practice and that need for funds for certain items should be by authorized transfer.

* * * *

Where an appropriation balance remains near the end of a fiscal year, a common practice in governmental agencies—federal, state, and local—is to load it with encumbrances relating to the period following; the purpose being to justify the full amount of the current appropriation and thus forestall any tendency on the part of higher authority to adjudge as excessive an estimate of future costs based on the current period.

Organizational controls should be so devised and directed as to eliminate end-of-period pressures to encumber unspent appropriation balances or the possibility of establishing a maximum encumbrance total that may be outstanding at the expiration of the appropriation period.

Encumbrances occurring in the last quarter of the fiscal year should be subjected to review by the Budget Office and supplemental authorization by the Governor and Council.

The system of accounting for encumbrances deserves study to determine if the amount of work involved under the present system can be curtailed.

* * * *

Legislative consideration should be given to the various type of funds deposited and administered locally by State agencies; such as, personal funds and securities of patients and inmates in the institutions. A maximum allowable balance should be established as to the amount to be retained at the local level, and that the excess be deposited with the State Treasurer.

During an interim audit of the institutions, we noted a withdrawal of \$5,287 from the "general benefit" account in one institution for the purchase of shares of a foreign company stock on an order placed by the Superintendent in August, 1960. Mail verification of this transaction disclosed that the stock was in custody of the broker and the market value on October 1, 1961 was approximately \$4,300.

The investment of such funds in other than time deposits, should be under dual authority of the Superintendent and the Commissioner of Mental Health and Corrections, and preferably in securities which are legal for savings banks.

* * * *

Opportunities exist in several areas of the State's financial operation to strengthen internal controls. Changes in systems and procedures should

be made only after careful studies, in order that the State may realize the objectives of providing practical controls and improved accounting data, both within reasonable cost limitations.

In a number of cases, improvements in the accounting records and fiscal procedures of departments and agencies can be realized by administrative action.

A uniform system of accounting should be established for all parks as well as defined policies and procedures pertaining to the collection of money from visitors and concessionaires.

* * * *

In accordance with the statutes, the state shall provide no automobiles for travel of state employees with the exception of certain departments and agencies as the governor and council may from time to time designate. Also, all state owned cars shall display a marker or insignia, approved by the secretary of state, plainly designating them as state owned vehicles. However, the governor and council may designate the use of certain state owned cars without the said insignia thereon.

It is recommended that appropriate council action be taken for a matter of record.

* * * *

It was previously reported that a review of motor vehicle cost records revealed no standard or uniform system was being maintained to account for operating expenses of vehicles owned by state departments, institutions, and schools. Out of a total of forty-six departments and agencies only ten were maintaining records which would produce cost per mile data.

State regulations should require the maintenance of a uniform system of accounting to reflect operating costs of State owned vehicles and to provide record of use.

* * * *

As recommended in prior years reports, the Liquor Commission should comply with the statutory provision which limits the merchandise inventory on hand . . . the value of which, shall not at any time exceed the amount of working capital authorized.

We have observed a continually increasing sincere desire on the part of State officials and employees to comply with statutes, regulations, and proper accounting principles. Various audit suggestions and recommendations have been adopted and made effective by the agencies even before our audits were completed. This prompt compliance and other evidences of the excellent cooperation of the agencies audited are sincerely appreciated.

GENERAL FUND

The recognized assets of the general fund were comprised principally of cash, investments, receivables, and advances to other funds. State owned land, buildings, and equipment are excluded from the assets although records are maintained as to their value.

Cash and the investments, consisting of United States Government securities, were verified either by personal observation or direct confirmation; and the advances to other funds for working capital purposes were accounted for in the respective funds. These advances were made from the unappropriated surplus account either by legislative action or by approval of the Governor and Executive Council.

Receivables include certain taxes assessed as provided by statute, but are not due and payable until a later date. Open accounts due the State for various services rendered are circularized during the year by the Department of Audit to ascertain their asset value. A substantial reserve has been established to cover estimated losses.

Liabilities have been reviewed and appear to be properly stated. In addition to the current accounts payable, the liabilities include large prepayments from the Federal Government for health and welfare programs. The amount "due to other funds" consisted for the most part of allocations made from the bond issue of 1960 for construction purposes. Bonds matured during the year were presented and paid.

The reduction in reserves as compared with the previous year resulted in part to lapsing to surplus the unencumbered balances in the operating accounts at the close of the biennium, whereas in the first year of the biennium certain balances were carried forward by legislative direction. Another contributing factor was the smaller amount available for construction reserve allocations.

The surplus in the general fund is segregated as appropriated surplus, which earmarks the amounts specifically set aside; and unappropriated surplus, from which appropriations usually are made by the legislature for nonrecurring projects.

Unappropriated surplus showed a net increase of \$3,526,655 for the fiscal year, which was accounted for principally from revenue in excess of appropriation requirements; lapsed balances of appropriation accounts; less, appropriations and transfers from surplus.

Operations The statement of operations shows an excess of revenues over expenditures of \$6,049,121, before consideration is given to the amount expended for construction and other special projects.

Revenues in most instances were greater than in the previous year with the income from sales and use taxes showing the largest gain. Expenditures were less, with most noticeable reduction occurring in the "contributions to other funds" account. This reduction was due to the proceeds from a bond issue having been allocated through the "contributions" account in the prior year with no similar allocation in the current year.

Revenues to finance appropriations amounted to \$60,552,651, while revenues credited direct to departments totaled \$16,438,288, which amount included federal grants of \$14,317,205 for assistance on welfare programs.

Expenditures for departmental operations were \$70,941,818, and for construction and other special projects, \$5,017,706. The major departmental expenditures were in the health and welfare, institutions, and education accounts.

GENERAL FUND

The General Fund is used to finance the major activities of State Government. These activities are financed from appropriations authorized by

legislature on a budgetary basis prepared from estimates of revenues to be received and from estimates of monies to be expended.

COMPARATIVE BALANCE SHEET	At June 30 1961	Change From Prior Year Increase or Decrease
RECOGNIZED ASSETS		
Cash	\$ 3,788,550	\$6,079,448
Investments	17,318,289	6,211,443
Taxes and Accounts Receivable (net)	3,953,633	56,784
Due from Other Funds	107,700	186
Working Capital Advances (contra)	4,800,513	120,000
Other Assets	589,146	172,604
Contract with Canadian National Railways 1959-85	833,333	33,334
Encumbered Future Revenue to Retire Bonded Debt	3,800,000	150,000
Total Recognized Assets	\$35,191,164	\$ 298,235
LIABILITIES		
Accounts Payable	\$ 769,800	\$ 104,730
Due to Other Funds	2,715,619	1,107,423
Other Current Liabilities	3,151,860	431,133
Bonds Payable	3,800,000	150,000
Total Liabilities	10,437,279	721,560
RESERVES		
Authorized Expenditures for Operations	3,413,981	2,227,723
Authorized Expenditures for Nonrecurring Items	5,093,643	271,316
State Contingent Account	450,000	—
Contingencies	458,400	340,000
Construction Reserve Allocations	268,373	977,119
Urban Planning and Ferry Service Advances	107,510	—
Total Reserves	9,791,907	2,593,526
SURPLUS		
Appropriated:		
Operating Capital	2,000,000	—
Advances to Other Funds (contra)	4,800,513	120,000
Bar Harbor Ferry Terminal	833,333	33,334
Total Appropriated	7,633,846	86,666
Unappropriated	7,328,132	3,526,655
Total Surplus	14,961,978	3,613,321
Total Liabilities, Reserves, and Surplus	\$35,191,164	\$ 298,235

GENERAL FUND

COMPARATIVE STATEMENT OF OPERATIONS	Fiscal Year Ended June 30, 1961	Change From Prior Year Increase or Decrease
REVENUES		
State Tax on Wild Land	\$ 550,344	\$ 44,925
Inheritance and Estate Tax	3,609,674	380,765
Sales and Use Taxes	28,488,903	1,170,832
Cigarette Tax	6,858,679	307,301
Tax on Public Utilities	4,202,991	124,806
Tax on Insurance Companies	2,478,809	154,747
Commission on Pari Mutuels	1,093,362	27,041
Other Taxes	985,985	1,811
From Federal Government	14,317,205	239,241
From Cities, Towns, and Counties	1,082,634	7,780
Service Charges for Current Services	2,351,271	63,468
Liquor and Beer (net)	9,373,475	211,327
Other Revenues	1,312,613	326,798
Contributions and Transfers from Other Funds	284,994	283,930
Total Revenues	76,990,939	2,757,730
EXPENDITURES		
General Administration	4,236,738	609,966
Protection of Persons and Property	1,626,587	101,603
Development and Conservation of Natural Resources	2,844,707	15,723
Health, Welfare and Charities	25,413,317	328,287
Mental Health and Corrections	10,244,716	469,385
Education and Libraries	20,816,350	495,778
Miscellaneous	441,276	29,401
Contributions and Transfers to Other Funds	5,168,127	3,905,461
Debt Retirement	150,000	150,000
Total Expenditures	70,941,818	1,939,970
EXCESS OF REVENUES OVER EXPENDITURES	6,049,121	4,697,700
Add—Proceeds From Bond Issue		3,950,000
	6,049,121	747,700
Deduct—Expenditures for Construction and Special Items	5,017,706	438,717
AMOUNT CARRIED TO UNAPPROPRIATED SURPLUS	\$1,031,415	\$1,186,417

GENERAL FUND

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS	Fiscal Year Ended June 30, 1961
BALANCE AT BEGINNING OF YEAR	\$3,801,477
Adjustment of Prior Years' Transactions	14,809
	<hr/> 3,816,286
ADDITIONS:	
Amount Transferred from Operations	1,031,415
Reductions in Amounts Reserved—	
Decrease in Amount Reserved for Authorized Expenditures for Operations	2,192,898
Return of Working Capital Advances	15,000
Excess of Expenditures Over Allocations to Construction Reserve Account	993,961
Annual Payment on Canadian National Railways Contract	33,333
Transfers From Contingent Account	181,354
Lapsed Balances and Transfers From Appropriations From Unappropriated Surplus	270,844
Total	<hr/> 8,535,091
DEDUCTIONS:	
Additional Amounts Reserved—	
Working Capital Advances to Other Funds	100,000
Increase in Reserve for Contingencies	340,000
Appropriations From Unappropriated Surplus in Excess of Expenditures	544,605
Restoration of Revolving Contingent Account	181,354
Transfers to Other Funds	41,000
Total Deductions	<hr/> 1,206,959
BALANCE AT END OF YEAR	<hr/> \$7,328,132 <hr/>

Note: The general fund surplus will be reduced by \$5,840,679 appropriated by the 100th Legislature for construction or nonrecurring items.

GENERAL HIGHWAY FUND

General highway fund assets represented by cash, securities, and other liquid resources amounted to \$20,627,832, and encumbered future revenue required to meet bond maturities and allocations authorized by the legislature totaled \$36,250,000.

Cash and investments, consisting of United States Government obligations, were verified either by written confirmation or personal observation.

Receivables were comprised principally of highway matching funds due from the Federal Government for work done by project agreement. Smaller amounts were due from various municipalities and counties on State projects. Verifications of the receivables are undertaken in the continuous postaudit program conducted by the Department of Audit.

Working capital advances made to the highway garage account for the purchase of new equipment and for plant additions, and advances made to toll bridge funds for financing and operating purposes, have been checked with the corresponding funds.

Current payables were liquidated subsequent to the close of the fiscal year. The bonded indebtedness was reduced by \$4,650,000 during the year.

The liability of the outstanding bonds of the Fore River Bridge amounting to \$7,000,000 is not included under this fund, although these bonds must be retired from future highway fund revenues. These bonds are listed as a liability of the Public Service Enterprises fund.

The reserve for authorized expenditures represented the unexpended balances of certain activities which were carried forward to the ensuing

year due to encumbrances or law requirements. Unencumbered balances are available for future expenditure.

Surplus as segregated reflects the amount allocated for working capital to the highway garage and advances to toll bridges; and the amount unappropriated.

The unappropriated surplus account showed an increase of \$924,284 for the fiscal year. This increase was accounted for principally by the gain in revenue of \$805,473 over appropriation and apportionment requirements.

Current revenues were sufficient to meet current operating expenses for the year; but due to the large payment for maturing bonds, the total expenditures exceeded revenues by \$3,387,540. Available to meet these excess expenditures were the unencumbered balances brought forward from the prior year and legislative allocations from authorized bond issues.

Revenues of \$54,958,698 were received for the most part from gasoline taxes, motor vehicle registrations, and federal grants. The revenues showed a decrease of over \$2,600,000 compared with the previous year, and was due to the reduction of federal funds available for construction projects.

Expenditures, including bond retirement, were \$58,346,238. Major changes in comparison with the prior year were the decrease of \$2,802,603 in expenditures for highway construction due to the reduction of federal grants available, and the increase of \$1,050,000 in bond payments. Increased costs also were substantial for bridge maintenance and for snow removal and sanding.

GENERAL HIGHWAY FUND

The General Highway Fund is established to segregate funds for the construction and maintenance of State and State aid roads, the construction and maintenance of interstate, intrastate and international bridges, and for other specified items of expenditure. The fund finances

the operations of the Highway Department and its allied divisions from revenues earmarked for that purpose. These revenues are derived primarily from gasoline taxes, motor vehicle registrations, and grants from the Federal Government.

COMPARATIVE BALANCE SHEET		At June 30 1961	Change From Prior Year Increase or Decrease
RECOGNIZED ASSETS			
Cash		\$ 3,929,292	\$ 993,165
Investments		9,938,338	5,343,648
Taxes and Accounts Receivable (net)		1,763,002	746,920
Due From Other Funds		1,176,675	40,100
Working Capital Advances		3,776,904	198,000
Other Assets		43,621	3,347
Bonds Authorized—Unissued		11,500,000	7,678,975
Encumbered Future Revenue to Retire Bonded Debt		24,750,000	4,650,000
Total Recognized Assets		\$56,877,832	\$ 339,835
LIABILITIES			
Accounts Payable		\$ 213,720	\$ 90,793
Due to Other Funds		43,221	2,776
Other Current Liabilities		5,893	2,347
Bonds Payable		24,750,000	4,650,000
Total Liabilities		25,012,834	4,741,222
RESERVES			
Authorized Expenditures for Operations		20,408,628	3,239,003
SURPLUS			
Appropriated:			
Advances to Other Funds		3,776,904	198,000
Advances to Toll Bridges		1,176,675	40,100
Total Appropriated		4,953,579	238,100
Unappropriated		6,502,791	924,284
Total Surplus		11,456,370	1,162,384
Total Liabilities, Reserves, and Surplus		\$56,877,832	\$ 339,835

GENERAL HIGHWAY FUND

COMPARATIVE STATEMENT OF OPERATIONS		Fiscal Year Ended June 30, 1961	Change From Prior Year Increase or Decrease
REVENUES			
Gasoline Tax (net)	\$23,116,913	\$ 509,103	
Use Fuel Tax (net)	474,855	73,182	
Motor Carrier Fuel Tax (net)	29,750	14,407	
Motor Vehicle Registrations and Drivers' Licenses	9,742,265	257,141	
Other Taxes	391,967	13,804	
From Federal Government	17,088,330	2,731,787	
From Cities, Towns, and Counties	2,017,146	749,815	
Service Charges for Current Services	274,942	28,880	
Other Revenues	759,504	17,222	
Contributions and Transfers From Other Funds	1,063,026	12,495	
Total Revenues	54,958,698	2,613,128	
EXPENDITURES			
General Administration	2,292,829	269,077	
Protection of Persons and Property	2,319,514	95,014	
Highways and Bridges—			
Highway Construction	29,425,169	2,802,603	
Highway Maintenance	10,059,584	9,729	
Bridge Construction	1,213,458	23,657	
Bridge Maintenance	833,775	196,574	
Snow Removal and Sanding	5,483,782	233,448	
Other	581,176	96,463	
Interest on Bonded Indebtedness	697,617	75,504	
Contributions and Transfers to Other Funds	789,334	56,686	
Debt Retirement	4,650,000	1,050,000	
Total Expenditures	58,346,238	908,835	
EXCESS OF EXPENDITURES OVER REVENUES		3,387,540	1,704,293
Add—Allocations From Bond Proceeds		7,678,975	1,114,950
AMOUNT CARRIED TO UNAPPROPRIATED SURPLUS		\$ 4,291,435	\$ 589,343

GENERAL HIGHWAY FUND

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS	Fiscal Year Ended June 30, 1961
BALANCE AT BEGINNING OF YEAR	\$ 5,578,507
Adjustment of Prior Years' Transactions	10,771
	5,589,278
ADDITIONS	
Amount Transferred From Operations	4,291,435
Reductions in Amounts Reserved—	
Return of Advances:	
Augusta Memorial Bridge	60,000
State Aid Projects	100,000
Total	10,040,713
DEDUCTIONS	
Additional Amounts Reserved—	
Increase in Reserve for Authorized Expenditures	3,339,922
Advances Made to the Highway Garage	198,000
Total Deductions	3,537,922
BALANCE AT END OF YEAR	\$ 6,502,791

OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds are established to account for monies derived from special taxes and other sources to finance certain activities. These activities are usually determined by statutory enactments and administered by commissions, boards, or appointed officials. Budgetary

control is maintained to the extent that expenditures shall not exceed available funds, and that any balances unexpended shall not lapse but be carried forward to the ensuing year for the same specific purposes.

COMPARATIVE BALANCE SHEET	At June 30 1961	Change From Prior Year Increase or Decrease
RECOGNIZED ASSETS		
Cash	\$ 642,152	\$ 690,999
Investments	3,593,750	1,099,375
Taxes and Accounts Receivable (net)	404,456	274,940
Due From Other Funds	443,273	33,824
Other Assets	68,394	546
Total Recognized Assets	\$5,152,025	\$ 650,038
LIABILITIES		
Accounts Payable	\$ 83,238	\$ 78,515
Due to Other Funds	67,510	
Other Current Liabilities	34,550	2,292
Total Liabilities	185,298	80,807
RESERVES		
Authorized Expenditures for Operations	4,966,727	730,845
Total Liabilities and Reserves	\$5,152,025	\$ 650,038

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF OPERATIONS AND ANALYSIS OF RESERVE FOR AUTHORIZED EXPENDITURES	Fiscal Year Ended June 30, 1961	Change From Prior Year Increase or Decrease
REVENUES		
Maine Forestry District Tax	\$ 528,907	\$ 35,439
Gasoline Tax (net)	90,104	743
Hunting and Fishing Licenses	1,846,874	35,063
Potato Tax	259,627	40,999
Sardine Development Tax	484,534	36,416
Tax on Insurance Companies	114,810	4,353
Other Taxes	659,431	21,048
From Federal Government	5,356,540	1,105,165
From Cities, Towns, and Counties	115,739	15,258
Service Charges for Current Services	1,211,222	148,146
Other Revenues	193,087	51,123
Contributions and Transfers From Other Funds	152,046	71,785
Total Revenues	11,012,921	1,267,606
EXPENDITURES		
General Administration	135,804	45,865
Protection of Persons and Property	625,139	82,609
Development and Conservation of Natural Resources	4,971,367	202,013
Health, Welfare, and Charities	811,779	50,357
Education and Libraries	1,514,517	138,742
Maine Employment Security Commission—Administration and Construction	1,849,699	396,193
Contributions and Transfers to Other Funds	375,217	42,450
Total Expenditures	10,283,522	708,111
Excess of Revenues Over Expenditures	729,399	559,495
Reserve for Authorized Expenditures—Beginning of Year	4,235,882	139,058
Adjustment of Prior Years' Transactions	1,446	29,292
Transfers to Other Funds		3,000
RESERVE FOR AUTHORIZED EXPENDITURES—END OF YEAR	\$ 4,966,727	\$ 730,845

OTHER FUNDS

Various other funds are maintained within the accounting structure of the State to record activities for specific purposes and to segregate assets of a trust or agency nature. These funds are not financed by legislative

appropriations nor subject to the same budgetary controls as are exercised over other funds. Expenditures are limited, however, to within the amount of available funds.

BALANCE SHEET AT JUNE 30, 1961	Public Service Enterprises	Working Capital Funds	Institu- tional Farms	Proceeds of General Bond Issues	Trust and Agency Funds	Maine Employment Security Fund
RECOGNIZED ASSETS						
Cash	\$ 1,502,342	\$ 978,789	\$ 146,216	\$ 65,963	\$ 1,231,033	\$ 891,904
Deposits with United States Treasury						23,233,415
Investments	1,254,721	1,352,879		500,000	63,954,249	
Taxes and Accounts Receivable (net)	7,071	343,861	611		106,170	203,989
Contracts with Railroad Companies	1,649,107					
Due From Other Funds		75,725	12,046	2,196,364	41,255	
Inventories	3,437,232	870,209	212,663			
Other Assets			745		3	
Plant and Equipment, Less Depreciation	4,083,376	4,294,564	849,898			
Encumbered Future Revenue to Retire Debt	10,147,001			3,300,000		
Total Recognized Assets	\$22,080,850	\$7,916,027	\$1,222,179	\$6,062,327	\$65,332,710	\$24,329,308
LIABILITIES						
Accounts Payable	\$ 1,231,518	\$ 113,130	\$ 11,336	\$ 8,612	\$ 1,511	\$ 1,273
Due to Other Funds	1,216,675		10,011			
Other Current Liabilities	41,665			2,975	64,145	
Bonds Payable	13,235,000			3,300,000		
Total Liabilities	15,724,858	113,130	21,347	3,311,587	65,656	1,273
RESERVES						
Authorized Expenditures	1,144,047			2,750,740	28,600	
Contingencies	58,850					
Trust and Agency Funds					65,178,454	
Maine Employment Security Fund						24,328,035
Total Reserves	1,202,897			2,750,740	65,207,054	24,328,035
SURPLUS						
Appropriated—Working Capital	3,500,000	5,000,418	17,000		60,000	
Unappropriated	214,535	1,680,857	297,727			
Donated	1,438,560	1,121,622	886,105			
Total Surplus	5,153,095	7,802,897	1,200,832		60,000	
Total Liabilities, Reserves, and Surplus	\$22,080,850	\$7,916,027	\$1,222,179	\$6,062,327	\$65,332,710	\$24,329,308

BONDED DEBT—ALL FUNDS

The bonded debt of the State, as tabulated below, represents issues authorized in prior years for the purposes designated. Additional bonds authorized but not issued as at the close of the fiscal year June 30, 1961, include \$24,500,000 for highways and bridges, \$3,900,000 for a bridge across the Passagassawaukeag River at Belfast, and \$6,700,000 for the University of Maine Loan.

The State of Maine also is obligated to pay the outstanding bonds on the

Deer Isle-Sedgwick Bridge provided revenues are inadequate, and to insure the payment of mortgage loans on industrial projects authorized by the Maine Industrial Building Authority not exceeding \$20,000,000. At June 30, 1961, the outstanding bonds on the Deer Isle-Sedgwick Bridge amounted to \$177,000, and mortgage loans on industrial projects totaled \$1,919,393.

	Amount Issued	Final Maturity	Interest Rates	Matured During Year	Outstanding June 30, 1961
GENERAL FUND					
Capital Improvement Bonds	\$ 3,950,000	1970	2.90%	\$ 150,000	\$ 3,800,000
HIGHWAY FUND					
Highway and Bridge Bonds	32,000,000	1974	1 $\frac{7}{8}$ to 6	4,650,000	24,750,000
PUBLIC SERVICE ENTERPRISES					
Bangor-Brewer Bridge Bonds	2,500,000	2005	1 $\frac{1}{2}$ to 3	50,000	2,200,000
Fore River Bridge Bonds	7,000,000	1967	1 $\frac{1}{2}$		7,000,000
Kennebec Carlton Bridge Bonds	1,350,000	1973	1 $\frac{3}{8}$ to 1 $\frac{1}{2}$	40,000	795,000
Jonesport Reach Bridge Bonds	1,000,000	1986	2 $\frac{3}{8}$ to 6	40,000	840,000
Maine State Ferry Service Bonds	2,500,000	1984	2 $\frac{3}{4}$ to 6	60,000	2,400,000
UNIVERSITY OF MAINE					
Loan Bonds	3,300,000	2000	1 to 5		3,300,000
Total	\$53,600,000			\$4,990,000	\$45,085,000

RETIREMENT FUNDS

The Maine State Retirement System is an all inclusive system which automatically applies to all State employees and teachers in the public schools except members of the State legislature or the council or any judge of the superior court or supreme judicial court, and to employees of counties, cities, and towns which elect to join the retirement system.

Costs of the benefits of the System not provided by employee contributions are provided by contributions from the employer. These are determined on an actuarially funded basis designed to build up the necessary funds during the employee's active service to provide the pensions payable after retirement.

	State Employees' Funds	Teachers' Retirement Funds	County Employees' Retirement Funds	Municipal Employees' Retirement Funds	Other Political Subdivisions Employees' Funds	Unallocated Interest	Survivors' Benefit Fund
BALANCE AT JULY 1, 1960 (Adjusted)	\$19,731,596	\$22,518,454	\$723,791	\$5,747,469	\$447,894	\$1,253,197	\$372,494
ADDITIONS							
Contributions From Members	1,827,786	2,116,657	38,635	524,488	54,257		
Contributions From Political Subdivisions			91,241	599,147	53,271		
Appropriations From Other Funds for Benefits	2,016,207	2,313,740					149,000
Investment Income (net)	749,500	787,728	26,057	202,797	15,286	339,037	
Transfers Between Funds and Activities	24,407	26,355	261	1,142	1,067		
Total Available	24,349,496	27,710,224	879,463	7,075,043	571,775	1,592,234	521,494
DEDUCTIONS							
Benefits Paid to Members or Beneficiaries	1,510,869	2,267,377	65,232	328,511	13,769		
Refunds and Withdrawals to Members	312,054	293,769	11,064	95,948	12,984		
Total Deductions	1,822,923	2,561,146	76,296	424,459	26,753		
BALANCE AT JUNE 30, 1961	\$22,526,573	\$25,149,078	\$803,167	\$6,650,584	\$545,022	\$1,592,234	\$521,494

DEPARTMENT OF STATE TREASURY

The State Treasurer is responsible for the receipt, recording, and depositing of all funds processed by State departments, institutions, schools, and examining boards; the collection of unpaid accounts over ninety days old; performing the necessary duties relating to the sale and issuance of State of Maine bonds; and the investment of State funds (exclusive of Maine State Retirement System funds).

Receipts and Disbursements Cash receipts and disbursements handled by the Department during the past biennium were as follows:

Year Ended June 30	Receipts	Disbursements
1961	\$229,353,803	\$234,431,887
1960	\$247,054,456	\$245,266,272

Cash Balances Year end cash balances totaled \$12,751,450 and were distributed as follows:

Demand Deposits	\$12,116,451
Time Deposits	596,429
Petty Cash and Change Funds	38,570
Total	<u>\$12,751,450</u>

Demand and time deposits were verified by direct correspondence with the depositories; and petty cash and change funds with those employees charged with the custody of these funds.

In addition to these cash balances, an amount of \$23,426,966 was on deposit with the Treasurer of the United States and represented a reserve for unemployment compensation benefits.

Investments Securities (exclusive of Maine State Retirement System) held to the credit of the several State funds were valued at \$40,365,920 and are summarized as follows:

	1961	1960
Bonds at Par	\$39,884,800	\$40,322,700
Stocks at Cost	480,683	55,510
Other	437	414
Total	<u>\$40,365,920</u>	<u>\$40,378,624</u>

Securities valued at \$6,334,920, held in the custody of the State Treasurer, were verified by physical count. United States Treasury certificates

of indebtedness, bills, notes, and bonds valued at \$34,031,000 and held for safekeeping by the Federal Reserve Bank of Boston, were confirmed by this bank as of June 30, 1961.

Investment Earnings . . . Net earnings on investments administered by the Department totaled \$1,406,081 and were credited to various State funds and trust funds, as follows:

State Funds	\$1,282,728
Trust Funds	123,353
Total	<u>\$1,406,081</u>

Earnings on investments credited to the general fund amounted to \$631,810, while earnings from this source credited to the highway fund amounted to \$483,011.

Earnings on investments of guaranty deposits and securities held by legal requirement only are not included in the above summary. Earnings on these funds are remitted to depositors or added to the original deposits, as provided by statute.

DEPARTMENT OF HEALTH AND WELFARE

The Department has the general supervision of the interest of health and life of the citizens of the State, under the provisions of Chapter 25, Revised Statutes of 1954, as amended; and for administrative purposes is organized into three bureaus—the Bureau of Health, the Bureau of Social Welfare, and the Bureau of Administration.

The fiscal operations of the Department are handled through general fund accounts, which are supported by legislative appropriations, federal and municipal grants; and special revenue fund accounts, which are supported by revenues from licenses, fees, and federal grants. A review of fiscal operations for the year revealed that available funds exceeded expenditures by \$2,239,938, summarized as follows:

	General Fund	Special Revenue Fund
Total Available Funds	\$26,353,284	\$953,937
Total Expenditures	24,297,558	769,725
Unexpended Balances:		
Lapsed	982,300	
Carried	1,073,426	184,212

Included in the general fund balances carried forward is the balance of the Medical Service Pool account amounting to \$469,441, which is carried forward by statutory provisions, and an amount of \$525,532 which was appropriated to construct a new tuberculosis hospital building at Fort Fairfield.

The major portion of the special revenue fund balances carried forward to the ensuing year was reflected in the health accounts: Sanitary Engineering, \$64,600; Federal Health Grants, \$80,272; and Control Over Plumbing, \$32,228.

Available Funds Funds available to finance general fund activities were comprised of legislative appropriations of \$9,906,360, revenues of \$14,779,016, balances carried forward from the previous year totaling \$1,632,924, and transfers of \$34,984. Revenues were comprised for the most part of federal grants, \$13,541,490, and city and town grants, \$944,310.

Funds available to finance special revenue accounts were comprised of revenues of \$768,221, and balances of \$185,716 brought forward from the previous year. Revenues were derived from federal grants, \$613,788, and receipts from licenses and fees, \$154,148.

Expenditures Expenditures amounted to \$25,067,283, an increase of \$585,020 as compared with the previous year. Expenditures and the increase over the previous year are as follows:

	Year Ended June 30, 1961	Increase
Grants, Subsidies, Pensions	\$21,579,768	\$310,858
Personal Services	2,374,811	86,274
Capital Expenditures	145,518	103,807
All Other	967,186	84,081
Total	<u>\$25,067,283</u>	<u>\$585,020</u>

Increased expenditures classified as grants, subsidies, and pensions were reflected for the most part in the Medical Service Pool, Aid to Dependent Children, Board and Care of Neglected Children, and Aid to the Disabled programs. The increase in capital expenditures was reflected in the cost of buildings and repairs at Peter Dana Point Indian Reservation in Washington County.

Undedicated Revenue Revenues collected by the Department and credited to the general fund as undedicated revenue amounted to \$168,261. This revenue was comprised for the most part of federal grants for employees retirement, reimbursements from responsible parents for board

and care of children, and charges against funds held by the State for board and care of children.

DEPARTMENT OF EDUCATION

In accordance with the provisions of Chapter 41, Revised Statutes of 1954, as amended, the Department of Education is organized under the State Board of Education. The Commissioner of Education, chosen by the Board, administers the affairs of the Department.

The fiscal operations of the Department are segregated under general fund, special revenue fund, and working capital fund accounting designations. Special revenue and working capital funds are established to finance specific programs and projects, and balances unexpended are carried forward to continue financing these activities. A summary of operations for the year ending June 30, 1961 is as follows:

	General Fund	Special Revenue Fund
Total Available Funds	\$15,249,043	\$2,119,323
Total Expenditures	<u>14,709,052</u>	<u>1,514,517</u>
Unexpended Balances:		
Lapsed	423,858	
Carried	116,133	604,806

Available Funds Funds available to finance general fund activities were comprised of legislative appropriations of \$14,399,450, revenues of \$611,129, and balances brought forward of \$311,514. These amounts were reduced in part by authorized transfers to other accounts in a net amount of \$73,050. The major portion of these transfers were made from the general purpose aid account to Farmington, Washington, and Aroostook State Teachers Colleges.

Funds available to finance special revenue accounts were comprised of revenues totaling \$1,637,941 and other credits of \$481,382. Federal grants accounted for ninety-four per cent of those revenues credited to special revenue accounts.

Expenditures Expenditures from general fund accounts totaled \$14,709,052, as compared to \$14,693,592 during the previous year. Expenditures were classified as follows:

Grants, Subsidies, and Pensions	\$13,380,935
Personal Services	811,925
All Other	<u>516,192</u>
Total	<u>\$14,709,052</u>

Of those expenses classified as grants, \$12,422,682 was disbursed from the appropriation for general purpose educational aid to cities and towns. Programs for schooling of children in unorganized territories, vocational rehabilitation, and special education for physically handicapped children reflected increased expenditures as compared with the previous year.

Expenditures of \$1,514,517 charged to special revenue accounts were \$138,742 in excess of the previous year. This increase was reflected in the George M. Briggs fund—Vocational Education account for renovation and renewal of equipment used in connection with the fisheries training program, and increased expenditures in the several programs under the National Defense Education Act and the Federal School Lunch program.

Working Capital Funds The Department administers two working capital funds, relating to schooling of children in unorganized territories and federal surplus properties.

The unorganized territory fund was created to reflect the cost and financing of capital outlays for unorganized territory schooling. Expenditures are financed through taxes assessed by the State Tax Assessor on property in unorganized townships and governmental grants. Receipts credited to this fund were \$63,979 and disbursements during the year totaled \$33,496.

The surplus property pool fund was established to finance the cost of acquiring, warehousing, handling, and selling federal surplus property acquired for educational purposes. Receipts from assessments against recipients for handling charges amounted to \$66,431, while disbursements charged to the fund totaled \$57,690. The Department does not maintain records reflecting representative cost or value figures of inventories on hand.

BUREAU OF TAXATION

The Bureau of Taxation is designated by statute as an operating unit of the Department of Finance and Administration. The Bureau, administered by the State Tax Assessor, is organized into the following divisions: Property Tax, Inheritance Tax, Excise Tax, Sales and Use Tax, and Administrative.

Revenues Revenues credited to the operating funds of the State and derived from taxes assessed by the Bureau amounted to \$72,097,617, representing an increase of \$2,759,823 over the previous year. A com-

parative summary of revenues applicable to operating funds is as follows:

	Year Ended June 30, 1961	Increase Decrease
General Fund	\$46,838,678	\$2,185,358
Highway Fund	23,621,826	596,723
Special Revenue Funds	1,605,001	27,568
Working Capital Funds	32,112	5,310
Total	<u>\$72,097,617</u>	<u>\$2,759,823</u>

Excise Tax The Excise Tax Division administers those taxes which relate to levies imposed upon companies, corporations, etc., as a right to do or conduct business within the State, and various special industry taxes.

Revenues processed through this Division totaled \$38,646,598, an increase of \$1,203,744 as compared with the prior year. Major sources of tax revenues were derived from gasoline and use fuel, cigarettes, insurance companies, telephone and telegraph companies.

Inheritance Tax The Inheritance Tax Division administers the assessment and collection of inheritance and estate taxes.

Revenues from taxes assessed by this Division amounted to \$3,609,674, an increase of \$380,765 over the previous year and was reflected in both inheritance and estate tax sources.

Property Tax The Property Tax Division administers the assessment and collection of poll, real, and personal property taxes in unorganized territories, the revenues from which accrue to the general fund, special revenue funds, working capital, and agency funds.

Taxes assessed by this Division, exclusive of accruals to agency funds, amounted to \$1,352,430, an increase of \$4,470 as compared with the previous year. Major tax sources and amounts assessed within this group were the State tax on wild lands, \$550,344; tax on property in the Maine Forestry District, \$528,907; and school taxes on unorganized territories, \$201,099.

Tax monies accruing to agency funds for the benefit of counties and municipalities amounted to \$653,991.

Sales and Use Tax The Sales and Use Tax Division administers the assessment and collection of sales and use taxes. Net revenue from

assessments amounted to \$28,488,903, an increase of \$1,170,832 over the past year. There were no specific factors involved in the revenue increase other than generally higher retail prices.

Administration Administrative expenses of the Bureau amounted to \$753,861, as compared with \$730,537 in the preceding year. Increased expenditures were reflected principally in the personal and contractual services categories.

DEPARTMENT OF MENTAL HEALTH AND CORRECTIONS

The Department of Mental Health and Corrections has the general supervision and management of all institutions in accordance with the provisions of Chapter 27, Revised Statutes of 1954, as amended.

Administration Funds available for administrative purposes from appropriations and other credits, exclusive of the reserve fund, amounted to \$403,438 of which \$64,426 was for departmental operations; \$105,278

for the Bureau of Mental Health, and \$233,733 for the State Probation and Parole Board.

Expenditures were \$347,839 and consisted principally of payments for personal services, contractual services, and grants to associations within the State to promote health programs. The cost of personal services was the major expense with \$46,746 expended in the departmental operations account, \$17,808 in the Bureau of Mental Health, and \$189,740 in the State Probation and Parole Board. Contractual services amounted to \$56,236 and grants totaled \$26,623.

Reserve Fund The reserve fund has been established by the legislature to finance increased institutional operating costs resulting from population and commodity price increases. Available funds in this account amounted to \$284,302, from which allocations totaling \$32,576 were authorized. Expenditures of \$28,491 were made and \$4,085 returned to the account. At June 30, 1961, an amount of \$5,811 was lapsed to the general fund unappropriated surplus account and the balance of \$250,000 was carried forward as authorized by statute.

State Institutions

The following financial and statistical data are summarized for the fiscal year ended June 30, 1961:

Institution	Average Population	Total Available Funds	General Operations		
			Expenditures and Transfers	Balance June 30, 1961	
				Lapsed	Carried
Augusta State Hospital	1,747.0	\$ 3,153,570	\$ 3,025,578	\$ 2,469	\$125,523
Bangor State Hospital	1,161.3	2,130,515	2,032,285	25,178	73,052
Pineland Hospital and Training Center	1,335.7	2,733,726	2,546,610	69,639	117,477
Maine State Prison	476.5	710,803	663,694	33	47,076
State Reformatory for Men	207.2	428,070	409,225	685	18,160
State Reformatory for Women	70.4	244,497	220,557	10,042	13,898
Boys Training Center	158.0	478,166	460,585	391	17,190
Stevens Training Center	107.0	307,485	291,212	2,425	13,848
Governor Baxter State School for the Deaf	127.9	368,690	351,304	6,065	11,321
Military and Naval Children's Home	37.0	74,933	70,500	882	3,551
Total	5,428.0	\$10,630,455	\$10,071,550	\$117,809	\$441,096

The new construction and improvements program at State institutions was continued in the 1960-61 fiscal year. Funds available for this program totaled \$4,840,412 of which \$2,347,391 was expended, \$68,893

was lapsed to the general fund, and \$2,424,128 was carried forward to the 1961-62 fiscal year.

Accounts Receivable The accounts receivable records, maintained at the Augusta and Bangor State hospitals and the Pineland Hospital and Training Center, reflected unpaid balances totaling \$304,985 against which a reserve of \$185,271 was established to provide for possible losses. The per cent of receivables considered uncollectible and the annual request for write off of such accounts warrant a continuous review with the objective of establishing uniform basis for charges and for effecting collections. The collectibility of charges should be considered before setting up receivables to effect minimum write offs annually.

Locally Handled Funds As of June 30, 1961, fund balances handled locally totaled \$381,808 and were comprised as follows:

	Personal Funds	Benefit Funds	Canteens and Stores
Undeposited Cash	\$ 1,582	\$ 10	\$ 5
Petty Cash	399	410	125
Demand Deposits	21,466	9,661	12,186
Time Deposits	270,319	26,712	
Securities	19,447	5,289	
Equipment and Merchandise		8,556	5,641
Total	<u>\$313,213</u>	<u>\$50,638</u>	<u>\$17,957</u>

The investment of such funds, in other than time deposits, should be under dual authority of the Superintendent and the Commissioner of Mental Health and Corrections, and preferably in securities which are legal for savings banks.

MAINE STATE RETIREMENT SYSTEM

The Maine State Retirement System, which is administered by a board of trustees, provides for retirement allowances and other benefits for members in accordance with the provisions of Chapter 63a, Revised Statutes of 1954, as amended.

The membership of the System includes State employees and teachers, the employees of twenty-six municipalities, ten counties, four libraries, fifteen utility districts, eight miscellaneous and quasi-municipal organizations. At June 30, 1961, the number of persons receiving retirement benefits was 3,865 and survivor benefits was 113, which represented increases of 7.6 per cent and 32.9 per cent respectively as compared with the previous year.

Funded Reserves Reserves of the System for pensions, survivors benefits, and contributions totaled \$57,788,152, at June 30, 1961, an increase of \$6,994,100 during the year.

A major category covered by these reserves includes teachers, which are comprised of two groups; namely, MTRA teachers and "1913" teachers. The former are those who were members of the Maine Teachers Retirement System prior to its being combined into the present system. The so-called 1913 group are those who began teaching prior to July, 1924 and were not required to contribute toward a retirement allowance for any period prior to 1945.

It was noted that a considerable unfunded accrued liability exists in respect to benefits for teachers hired prior to 1924.

As of June 30, 1961, on the basis of State contributions made so far, there was a deficit of \$3,163,744 in respect to the total employer contribution account for the 1913 teachers. The deficit balance at June 30, 1960 was \$1,761,390 and at June 30, 1959 was \$542,524. This results from an excess of pension payments over appropriated funds, interest, and other credits in each of the respective years.

Investments Investments of the System were comprised of bonds, stocks, and FHA guaranteed mortgages, and were carried at a book value of \$57,633,773, an increase of \$6,753,598 over the previous year end, summarized as follows:

	Book Value 6-30-61	Income 1960-61	Per Cent Effective Yield Cash Basis
Bonds	\$43,378,137	\$1,648,366	3.829
Stocks	4,861,205	193,182	4.515
Mortgages	9,394,431	336,956	4.527
Total	<u>\$57,633,773</u>	<u>\$2,178,504</u>	3.976

The increase in investment holdings were reflected for the most part in industrial and utility company stocks and Federal Housing Authority insured mortgages.

Securities valued at \$29,135,000 were held for safekeeping and servicing by the Morgan Guaranty Trust Company of New York at June 30, 1961.

EMPLOYMENT SECURITY FUND

The Maine Employment Security Commission administers the employment security law and the fund from which benefits are paid to unemployed workers. The fund receives its revenue from a payroll tax on employers and from earnings on surplus funds.

Due to economic conditions this fund has decreased from over \$46,000,-000 in June, 1957 to the present \$24,328,000, with the current year showing a reduction of over \$5,500,000. This reduction includes an allocation of \$325,000 for new building construction.

The interest on the fund reflects the amount earned for only a nine month period in the current year as compared with twelve months in the prior year.

The records of the Commission showed that Administration funds encumbered as of June 30, 1961 totaled \$103,000, of which \$95,000 was for equipment items.

A summary of activities for the fiscal year is as follows:

	Year Ended June 30, 1961	Increase Decrease
Fund Balance at Beginning of Year	\$29,838,916	\$2,740,592
Receipts:		
Employers' Contributions	8,983,815	436,750
Penalties and Interest	21,166	2,271
Interest Earned on Fund	689,373	185,372
Federal Grants	1,774,468	939,029
Total Available	41,307,738	1,552,456
Payment of Benefit Claims	16,654,211	3,671,883
Available for Construction	325,492	286,542
	16,979,703	3,958,425
Fund Balance at End of Year	\$24,328,035	\$5,510,881

LINE CATEGORY TRANSFERS

General fund appropriations authorized by the legislature are made on a so-called line category basis; i.e., specified amounts are appropriated for personal services, capital expenditures, and all other. These amounts are also segregated as to departmental divisions and/or activities.

Chapter 161, Section 1, Private and Special Laws of 1959, provides in part as follows: "It is the intent of the legislature that allotments for personal services, capital expenditures, and amounts for all other departmental expenses shall not exceed the amounts shown in the budget document or as they may be revised by the Committee on Appropriations and Financial Affairs unless approved by the Commissioner of Finance and Administration and the Governor and Council."

A substantial test review made of council orders authorizing appropriation transfers within departments revealed that such transfers amounted

to over \$700,000 during the year. An analysis of transfers between line categories disclosed that a total of \$236,000 was transferred. Most of these funds were retained in the same appropriation account, although certain transfers amounting to \$77,000 were made to another appropriation as well as another line category. A summary of line category transfers is as follows:

From Category	Total	To Category		
		Personal Services	Capital Expenditures	All Other
Personal Services	\$151,276	\$	\$11,527	\$139,749
Capital Expenditures	1,955	530		1,425
All Other	83,102	43,713	39,389	
Total	\$236,333	\$44,243	\$50,916	\$141,174

The major portion of the total occurred within three departments: Mental Health and Corrections, \$81,425; Education, \$67,252; and Health and Welfare, \$53,300.

MAINE STATE LIQUOR COMMISSION

Chapter 61, Revised Statutes of 1954, as amended, grants the Maine State Liquor Commission the general supervision over the manufacturing, importing, storing, transporting, and sale of all liquors within the State.

Operations A summary of operations and increases as compared to the previous year is as follows:

	Year Ended June 30, 1961	Increase
Net Sales	\$26,551,008	\$920,938
Gross Profit	8,541,065	266,830
Operating Expense	1,921,642	93,737
Other Income	2,754,052	38,234
Net Profit	9,373,475	211,327

The increase in net profit resulted for the most part from additional retail sales, \$686,147 and wholesale sales, \$249,082. The net profit was transferred to the general fund as undedicated revenue in accordance with statutory provisions.

Operating expenses were \$1,921,642, an increase of \$93,737 over the previous year. This increase was reflected principally in the personal services category for store operating expenses, as a result of legislative salary increase authorized in December, 1959, having been in effect for a full fiscal year. A contributing factor was the opening of three new retail stores: Southwest Harbor, York Corner, and Lisbon Falls.

The Commission's permanent working capital of \$3,000,000, authorized by statute, was supplemented by a temporary advance of \$500,000 in June, 1961. The temporary advance is subject to repayment to the general fund in September, 1961.

AERONAUTICS COMMISSION—STATE AIRCRAFT

In accordance with the provisions of Council Order No. 388, dated July 6, 1960, the State Controller transferred \$100,000 from the general fund unappropriated surplus account, and established a working capital fund to finance the cost of acquiring, converting, and operating a twin-engine Beechcraft airplane acquired under the Federal Surplus Property Program.

Under the provisions of Chapter 24, Section 5, Revised Statutes of 1954, as amended, the Aeronautics Commission is authorized to, "... have the care and supervision of such planes as may be owned by the state for the use of its departments and agencies and shall provide adequate hangar facilities and be responsible for the maintenance, repair, upkeep and operation of such planes, and for that purpose the governor and council may authorize the advance of working capital from the unappropriated surplus of the general fund. The Commission is authorized to charge said departments and agencies requisitioning planes amounts sufficient to reimburse the commission for operating expense of said planes."

During the month of October, 1960, the aircraft was placed in operation and each department was furnished with a flight schedule.

For the period from October, 1960 to June 30, 1961, revenues derived from travel use by State departments amounted to \$10,623, and the operating expenditures for the same period totaled \$31,723. The principal item of expense was for personal services of approximately \$14,000.

Under the present arrangement, the cost of air travel on commercial airlines by State employees is invoiced to the State by the American Airlines on a monthly basis. On a fiscal year basis, payments by the State to the American Airlines amounted to \$43,500 in 1959-60 and for 1960-61, \$53,200.

A review of the flight schedule and record of the Aeronautics Commission, as compared to flights made by employees revealed instances in which it would appear that the State plane could have been utilized. Numerous flights were made via commercial airlines on the same dates on which the State plane was scheduled to travel in the same direction, and had space available.

By memorandum dated August 28, 1961, all departments were advised by the Aeronautics Commission that since the operating schedule, as originally published, has proved to be of no value in the operation of this aircraft, it was revoking the schedule, effective August 28, 1961. Use of this aircraft for State personnel will continue to be arranged by contacting the Aeronautics Commission.

It is recommended that prior to the issuance of commercial airline scrip, the State Controller should require written certification, by the Director of the Aeronautics Commission, that space is not available on the State plane.

DEPARTMENT OF AGRICULTURE

The Department of Agriculture is responsible for the improvement of agriculture, and the advancement of the interests of husbandry under the provisions of Chapter 32, Revised Statutes of 1954, as amended. Operations of the Department are administered through five divisions; namely, Administration, Animal Industry, Inspection, Markets, and Plant Industry.

Certain activities of the Department are supported by legislative appropriations from the general fund, while other activities are financed by revenues derived from services and fees, and are classified as special revenue accounts.

A review of the year's operations revealed that available funds exceeded expenditures by \$545,844, summarized as follows:

Total Funds Available	\$2,644,163	
Total Expenditures	2,098,319	
		<u>\$545,844</u>
Unexpended Balance—June 30, 1961:		
Lapsed	\$ 75,308	
Carried	470,536	
		<u>\$545,844</u>

Balances carried were comprised of encumbrances and restricted funds in the general fund accounts totaling \$19,653, and balances of special revenue accounts carried by law amounting to \$450,883, of which \$1,317 represents encumbered funds.

Available Funds . . . Funds available to finance the operations of the Department amounted to \$2,644,163, and consisted of adjusted balances carried forward from the previous year, legislative appropriations, revenues, and transfers.

Revenues of \$1,422,732 increased \$197,162 as compared with the previous year. The increase was reflected principally in revenues from sardine assessments, federal poultry inspections, fertilizer inspections, shipping point inspections, and certifications of seed potatoes.

Expenditures . . . Expenditures amounted to \$2,098,319, a decrease of \$18,722 as compared with the previous year, the major portion of which occurred in the departmental operations of the Inspection Division and the shipping point inspection activity of the Markets Division.

A summary of expenditures as compared with the previous year is classified as follows:

	1961	Increase Decrease
Personal Services	\$1,233,298	\$20,300
Capital Expenditures	13,791	24,528
All Other	851,230	14,493
Total	<u>\$2,098,319</u>	<u>\$18,721</u>

Undedicated revenue credited to the general fund amounted to \$96,063, a decrease of \$4,580 as compared with the previous year. The major part of the decrease occurred in revenue from dog licenses which were \$4,470 less than in the corresponding year.

MAINE PORT AUTHORITY

The Maine Port Authority is constituted a public agency of the State of Maine for the general purpose of providing for the building of public wharves, the establishment of adequate port facilities, and for the advancement of commerce.

The program of the Maine Port Authority is considered under the following categories:

- Maine State Pier
- Promotion and Solicitation Program
- Rehabilitation of Maine State Pier Properties
- Maine State Ferry Service

Maine State Pier . . . At June 30, 1961, the Maine State Pier had assets totaling \$1,821,645 of which \$1,763,860 was represented by land, buildings, and wharf structures. Outstanding indebtedness of \$70,000 was in the form of serial notes, payable at the rate of \$10,000 annually. Operating losses over the years are reflected in a net deficit of \$180,737.

The records indicate that the Maine State Pier operated at a net loss of \$1,193 for the fiscal year ended June 30, 1961, as compared with \$11,246 in the previous fiscal year. Major items contributing to the re-

duction in the loss was an increase in revenue derived from grain inspection services, increased cargo handling, and the increase in the State appropriation. The annual amount of \$20,846 charged to operating expenses for depreciation on pier properties was a factor in arriving at the net loss.

At the close of the year, the depreciation reserve accounts were adjusted to reflect the amounts expended to date from the State appropriations for rehabilitation of pier properties. This adjustment complies with a recommendation in the previous year's audit report regarding depreciation.

Promotion and Solicitation Program . . . Funds available for the operations of the Maine Port's Promotion and Solicitation Program amounted to \$62,228 of which \$36,000 was provided by a State appropriation, and \$13,400 was from contributions.

Total expenditures for the year amounted to \$56,753. Included in this amount are the salaries of the Directors of the Maine Port Authority and the New York representatives totaling \$21,864. Expenses associated with promotion, solicitation, and travel by the Maine and New York representatives totaled \$4,313 and \$12,833 respectively. Other expenditures cover fixed items for rent of offices, advertising and publicity, survey and development of Maine ports, and administrative charges by the Maine State Pier.

Rehabilitation of Maine State Pier Properties . . . The rehabilitation program was continued in the 1960-61 fiscal year. The State appropriation of \$50,300 was supplemented by a special allocation of State funds of \$100,000. Expenditures totaled \$37,458 for the year, and at June 30, 1961 there was \$136,016 available for expenditures in the 1961-62 fiscal year.

Maine State Ferry Service . . . At June 30, 1961, the Maine State Ferry Service had assets totaling \$2,505,113 of which \$2,435,606 was represented by ferry boats and equipment, structures and improvements, and buildings. Outstanding indebtedness of \$2,440,000 was in the form of unmatured bonds and a temporary loan of \$40,000 from the State contingent account.

Operating expenditures and bond interest payment as applied to operating revenue and other income reflected an excess of expenditures over revenues of \$152,692 for the fiscal year.

A transfer from the State contingent account of \$5,000 was made to supplement the \$10,000 appropriation made in the previous year to determine the feasibility of extending the ferry services to Long Island Plantation. Expenditures resulting from the survey totaled \$14,814, and the balance of \$186 is included in the operating accounts of the Maine State Ferry Service.

MAINE PORT AUTHORITY—STATEMENT OF FINANCIAL POSITION

At June 30, 1961

	Maine State Pier	Promotion and Solicitation Program	Rehabilita- tion Program	Maine State Ferry Service
ASSETS				
Cash	\$ 33,436	\$3,391	\$137,239	\$ 51,145
Investments	4,981			
Accounts Receivable (net)	6,887	2,083		4,381
Inventories				13,981
Land, Buildings, and Structures (net)	1,763,860			1,229,946
Equipment (net)	5,843			1,205,660
Unexpired Insurance	6,638			
Total Assets	\$1,821,645	\$5,474	\$137,239	\$2,505,113
LIABILITIES				
Accounts Payable	\$ 2,557	\$	\$ 93	\$ 13,542
Notes Payable	70,000			
Due State Contingent Account				40,000
Bonds Unmatured				2,400,000
Interest Matured—Coupons Not Presented				550
Total Liabilities	72,557		93	2,454,092
RESERVES AND SURPLUS				
Authorized Expenditures		5,474	136,016	51,021
Working Capital	20,000			
Legal Services	600			
Contractor's Bid Deposits			1,130	
Deferred Maintenance	4,981			
Total Reserves	25,581	5,474	137,146	51,021
Donated Surplus	1,904,244			
Deficit	180,737			
Total Surplus	1,723,507			
Total Liabilities, Reserves, and Surplus	\$1,821,645	\$5,474	\$137,239	\$2,505,113

MAINE PORT AUTHORITY—STATEMENT OF OPERATIONS

Fiscal Year Ended June 30, 1961

	Maine State Pier	Promotion and Solicitation Program	Rehabilita- tion Program	Maine State Ferry Service
BALANCE FORWARD				
Reserve for Authorized Expenditures	\$	\$12,828	\$ 23,174	\$213,527
State of Maine:				
Appropriations	14,419	36,000	150,300	5,000
Operating Revenue:				
Services and Fees				223,826
Handling Cargo	52,072			
Rentals	44,563			
Other	25,738			1,678
	122,373			225,504
Other Income:				
Interest and Dividends	669			11,762
Contributions		13,400		
Unclassified	483			
	1,152	13,400		11,762
Total	\$137,944	\$62,228	\$173,474	\$455,793
Expenditures:				
Personal Services	\$ 60,241	\$21,865	\$ 3,241	\$145,261
Operating	96,457	28,349	31,711	159,135
Administrative Charges—Prorated	19,828	6,540	2,506	10,782
Debt Service	2,267			74,780
Survey—Long Island Plantation				14,814
	139,137	56,754	37,458	404,772
Net Loss	1,193			
BALANCE FORWARD				
Reserve for Authorized Expenditures		5,474	136,016	51,021
Total	\$137,944	\$62,228	\$173,474	\$455,793

Department of Audit

FINANCIAL STATISTICS OF MUNICIPALITIES AND COUNTIES

STATE DEPARTMENT OF AUDIT

DEPARTMENTAL DIVISION

The Departmental Division conducts a continuous postaudit of the financial transactions of the various departments and agencies of State Government. This procedure is required by the statutes and is designed to safeguard the public interest in all matters pertaining to monies received and disbursed. The audits further tend to see that the public trust has not been violated.

A tabulation of audits completed or in process by the Division, covering the 1960-61 fiscal year, is as follows:

State Departments	62
Agricultural Fairs and Race Meetings	17
Examining Boards	20
Public Administrators	16
Institutions	10
Sanatoriums	3
Teachers Colleges and Schools	6
Quasi-Independent Agencies	6
Total	<u>140</u>

Funds available to finance operations of the Division amounted to \$111,167 and were comprised principally of a legislative appropriation. An additional appropriation of \$18,000 was made available to this Division, for the use of the Municipal Division, to carry out certain legislative requirements as to municipal procedures and audit.

Expenditures were \$110,710 of which \$100,910 was expended for personal services, \$6,415 for travel expenses, and \$3,385 for supplies, equipment, and other expenses.

Revenue derived from auditing services rendered to departments financed by the general highway fund was credited to the general fund undedicated revenue account.

MUNICIPAL DIVISION

The statutes require annual postaudits of all municipalities and quasi-municipal corporations. These audits may be performed either by the State Department of Audit or by qualified public accountants.

The Municipal Division is organized to perform these postaudits upon request. This Division also audits the superior, municipal, and trial justice courts per statutory provisions.

The Division is a self-supporting activity deriving its revenue from auditing services rendered. However, additional services imposed by the legislature, for which revenue is not received, is financed by an appropriation from the general fund.

The Municipal Division conducted the following audits during the fiscal year:

Municipalities and Municipal Districts	133
Superior, Municipal, and Trial Justice Courts	97
Counties (Including Registers of Deeds and Probate)	22
School Districts	17
Academies	7
Special Services	22
Total	<u>298</u>

Revenues for the fiscal year amounted to \$82,983, an increase of \$13,739 over the previous year. The increase was reflected principally in the revenues received from municipal and county audits.

Expenditures were \$83,565 including \$62,295 for personal services and \$15,202 for travel expenses. Expenditures were \$5,560 more than in the corresponding period.

MUNICIPALITIES

Chapter 405, Public Laws of 1957, as amended, covers the general laws relating to municipalities. The duties of the State Auditor with respect to the postauditing of municipalities are contained principally in the following sections:

Sec. 24. Uniform accounting system. Each municipality and each quasi-municipal corporation not under the jurisdiction of the Public Utilities Commission shall use a uniform accounting system approved by the State Department of Audit.

Sec. 25. Investigation of accounting and auditing system. The State Auditor may inquire into the accounting and auditing system of any municipality or any quasi-municipal corporation not under the jurisdiction of the Public Utilities Commission, and the officers shall furnish information pertaining to the system in such form as he may prescribe.

Sec. 26. Annual postaudit. Each municipality and quasi-municipal corporation shall have an annual postaudit made of its accounts covering the last complete fiscal year by the State Department of Audit or by a qualified public accountant elected by ballot or, if not so elected, engaged by its officers. The postaudit shall be conducted on the basis of auditing standards and procedures prescribed by the State Auditor.

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

Sec. 29. State Auditor's report on financial affairs. The State Auditor shall publish annually statistics and other information pertaining to the financial affairs of municipalities and quasi-municipal corporations which may be printed and distributed as a document separate from his annual fiscal report.

* * * *

The department was requested by petition filed by legally qualified voters of the respective towns to conduct a postaudit of the records of the towns of Carmel and Steuben, indicating dissatisfaction with the postaudit previously made by public accountants.

The financial condition and results of operations as reported by this department varied in each instance with that reported by the public accountants. The condition of the records maintained and accounting procedures utilized indicated the need of improvements, and as a result, a number of recommendations and suggestions were incorporated in our individual audit reports to the town which, if adopted, would strengthen certain phases of municipal operations and provide for proper reporting to the townspeople.

A limited special audit was made of the records as maintained by the Tax Collector-Treasurer of the Town of Otisfield whose term had expired. The results of the examination disclosed a deficiency of \$186 in excise tax collections. Settlement of the deficiency was made by the Collector subsequent to the completion of the audit.

A limited special audit was made of the tax accounts as maintained by the Tax Collector of the Town of Whitneyville whose term had expired.

The results of the examination disclosed a deficiency of \$1,024 in tax collections. Recovery is contemplated from the bonding company.

Reports were filed with the Attorney General by this department as required by statute.

* * * *

The Municipal Division of the State Department of Audit conducted audits of approximately one-fourth of municipalities in Maine for the 1960 municipal year. The results of audits performed by this department showed generally satisfactory accounting practices with some exceptions.

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

Attention was directed to legal phases of municipal accounting in some of the State prepared audit reports. The principal noncompliance exceptions pertained to the following: remittances of tax collections at specified times by collectors; collection of interest (when voted) on delinquent tax accounts; securing unpaid real estate taxes by legal process; commitment of supplemental taxes by assessors; obtaining signed waivers for lien partial payments; depositing of municipal funds at required times by treasurers; and the fixing of compensation of municipal officials.

Other recommendations which would strengthen municipal operations and aid in keeping audit costs at a minimum are: maintenance of complete general ledgers and monthly trial balances; periodic balancing of tax accounts; utilization of triplicate prenumbered tax receipts; retaining vendors' original invoices; refrain from making salary payments in advance of actual earnings; and the maintenance of property and equipment records.

* * * *

A review of the municipal auditors reports and procedurals filed with the Department of Audit as required by statute, disclosed that in most reports no specific comments, recommendations, or exceptions were made by the auditor with regard to nonconformity with procedures prescribed by statute.

An audit shall in no case consist merely of a verification of accounts, but shall include a review of the authority under which fiscal activities and ventures are engaged and a report upon any failure to comply therewith.

Before undertaking an audit of the records of a municipality, the public accountant should have an adequate knowledge of the laws of Maine and interpretations thereof applicable to the municipality and its officials.

A primary purpose of an audit of any municipality is the protection of public funds and properties, and the accountant should keep this uppermost in his mind at all times during the course of his audit engagement.

* * * *

COUNTIES

The financial records maintained for the sixteen counties of Maine have been audited for the 1960 fiscal year. The State Department of Audit conducted fifteen of the county audits, Kennebec County being audited by a public accountant.

The results of the audits of counties conducted by this department for the 1960 year disclosed, in several counties, apparent inconsistencies with statutory provisions with regard to certain expenditures made pertaining to bills of costs, sheriff's term bills, duplicate mileage, expert witness fees, and other fees in excess of statutory rate. Overpayments have been made in a number of instances. These matters have been referred to the Attorney General for clarification and opinion.

The accounting records of the counties and the several related agencies were in general being maintained in a satisfactory manner. Recommendations were offered in those instances where accounting systems and procedures could be strengthened.

Recommendations to strengthen accounting procedures and reporting were adopted by Cumberland County. This department supervised the installation of a machine accounting system at the start of the 1961 year. The system is proving to be very satisfactory.

COURTS

During the past fiscal year, the Municipal Division of the State Department of Audit has audited the financial records of ninety-seven superior, municipal and trial justice courts.

In the instances where statutory requirements were not being adhered to, recommendations were submitted to those courts for consideration. The most common suggestions related to the handling of and accounting for collections and submitting dockets to the county commissioners for annual examination. Also, the assignment of a docket number to each warrant at time of issuance and the extension of credit for civil fees.

The One Hundredth Legislature enacted several laws affecting courts, one of importance was Chapter 386, Public Laws of 1961, which created a District Court System.

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND SURPLUS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
AT DECEMBER 31, 1960

ASSETS

County	Cash and Investments			Taxes Receivable	Other Assets	Amount Necessary To Retire Debt	Total Assets
	General Fund	Sinking and/or Reserve Funds	Equity and/or Probate Accounts				
Androscoggin	\$ 47,102	\$ 5,013	\$ 8,583	\$	\$20,110	\$ 65,000	\$ 145,808
Aroostook	71,088	186,393	3,496	68,428	8,064		337,469
Cumberland	87,861	20,870	9,361		1,140	1,373,000	1,492,232
Franklin	30,453		3,584	11,619	2,189	20,000	67,845
Hancock	71,110		692	2,886			74,688
Kennebec	109,770		15,181	131	923		126,005
Knox	31,239		7,350	16,901		5,000	60,490
Lincoln	24,407	27,207	5,615	31	30	45,000	102,290
Oxford	293,776		14,746	34,722	1,758		345,002
Penobscot	124,889	177,354	16,285	13,653		7,000	339,181
Piscataquis	42,685	290	21,917	36,633		150,000	251,525
Sagadahoc	66,683	26,983	3,302				96,968
Somerset	103,410	30,905	4,636	34,494	759		174,204
Waldo	84,758	26,583	887	26,850			139,078
Washington	60,292		2,134	15,929		80,000	162,776
York	21,855	33,341	14,553	19,445	2,346	12,033	103,573
	\$1,271,378	\$534,939	\$132,322	\$281,722	\$41,740	\$1,757,033	\$4,019,134

LIABILITIES, RESERVES AND SURPLUS

County	Reserves and/or Accounts Payable	Bonds, Notes and/or Contracts Payable	Equity and/or Probate Accounts	Total Liabilities and Reserves	Surplus and/or Deficit		Total Liabilities Reserves and Surplus
					Appropri- ated	Unappropri- ated	
Androscoggin	\$ 6,185	\$ 65,000	\$ 8,583	\$ 79,768	\$ 17,893	\$ 48,147	\$ 145,808
Aroostook	186,393		3,496	189,889	110,860	36,720	337,469
Cumberland	94,980	1,373,000	9,361	1,477,341	22,127	7,236	1,492,232
Franklin		20,000	3,584	23,584	28,661	15,600	67,845
Hancock			692	692	16,004	57,992	74,688
Kennebec	5,863		15,181	21,044		104,961	126,005
Knox		5,000	7,350	12,350		48,140	60,490
Lincoln	30,541	45,000	5,615	81,156		21,134	102,290
Oxford	3,592		14,746	18,338	15,221	311,443	345,002
Penobscot	186,446	7,000	16,285	209,731	21,090	108,360	339,181
Piscataquis	290	150,000	21,917	172,207	12,948	66,370	251,525
Sagadahoc	26,983		3,302	30,285		66,683	96,968
Somerset	31,890		4,636	36,526	62,229	75,449	174,204
Waldo	26,583		887	27,470		111,608	139,078
Washington		80,000	2,134	82,134	26,251	54,391	162,776
York	36,070	67,258	14,553	117,881		17,308	103,573
	\$635,816	\$1,812,258	\$132,322	\$2,580,396	\$333,284	\$1,105,454	\$4,019,134

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
FOR THE YEAR ENDED DECEMBER 31, 1960

RECEIPTS

	Andros- coggin	Aroos- took	Cumber- land	Frank- lin	Han- cock	Kenne- bec	Knox	Lin- coln	Oxford	Penob- scot	Piscata- quis	Sagada- hoc	Somer- set	Waldo	Washing- ton	York
RECEIPTS																
Revenue Items:																
Fines	\$ 57,114	\$106,142	\$ 126,132	\$ 20,685	\$ 37,481	\$ 96,580	\$ 27,107	\$23,182	\$ 45,010	\$196,718	\$ 19,577	\$ 22,300	\$ 48,525	\$ 28,021	\$ 45,294	\$109,284
Fees of Office	25,264	32,347	62,631	6,652	18,867	38,025	12,068	8,697	13,399	45,515	5,964	7,337	12,860	12,925	9,389	32,512
Miscellaneous	5,318	2,297	3,327					190	9,957				2,163	515		1,341
Taxes:																
Municipal	230,416	148,758	744,167	69,580	132,533	180,835	95,924	104,315	191,818	270,721	67,331	81,932	132,516	116,169	121,540	197,438
Wild Land		27,805		5,677	2,615	26	81	58	7,194	9,861	45,051		35,075		9,182	
Road Repair		32,155		16,942	3,158	499			19,762	16,303	20,647		32,529		21,161	
Other		10,242		2,468	709	278	24	6	83	3,119	3,641		4,775		7,750	
Other Receipts:																
Notes Issued	100,000		325,000	10,000	10,000	20,000	25,000	25,000		60,573	13,031		21,718		40,000	125,000
Road Repair Accounts		25,012		23,577	795	666			7,583	158,386					33,678	
Capital Reserve Funds	3,135	15,670	77,452					7,242								11,754
U. S. Treasury Bills Sold			134,583													
Miscellaneous	6,742	57,363	5,548	2,371	962	6,676	5,068		17,043	9,005	6,607	126	11,165	231	18,149	109,991
TOTAL RECEIPTS	\$427,989	\$457,791	\$1,478,840	\$157,952	\$207,120	\$343,585	\$165,272	\$168,690	\$311,849	\$770,201	\$181,849	\$111,695	\$301,326	\$157,861	\$306,143	\$587,320

DISBURSEMENTS

DISBURSEMENTS																
Buildings	\$ 32,675	\$ 25,548	\$ 71,284	\$ 9,976	\$ 20,050	\$ 17,060	\$ 23,019	\$ 7,922	\$ 14,013	\$ 37,381	\$ 2,956	\$ 7,178	\$ 10,057	\$ 10,281	\$ 12,339	\$ 23,505
Support of Prisoners	41,172	31,309	93,449	9,374	9,397	42,628	12,514	2,780	8,616	52,115	5,466	4,890	22,829	25,289	19,282	35,083
Sheriff's Department	40,676	27,484	56,149	4,174	27,644	19,455	16,952	21,579	26,958	25,636	17,576	9,032	23,016	19,084	13,439	28,387
County Offices	73,520	106,625	179,709	28,524	57,973	99,736	37,140	47,028	70,026	105,219	54,305	40,867	65,806	31,956	55,331	117,181
County Courts	93,957	99,294	163,855	20,383	29,514	74,217	18,912	23,213	41,222	160,484	7,376	19,251	41,479	26,536	22,989	73,279
Debt and Interest	111,810		506,638	10,677	10,000	20,250	30,604	35,921	7,131	14,400				67,983	122,501	
Highways and Bridges	8,293	4,050	78,482	14,885	2,703	23,713	10,908	11,746	48,567	20,494			57,223	10,969	7,138	35,053
Purchase—U. S. Treasury Bills			47,462													
Road Repair Accounts		46,020		44,390	2,225				24,035	78,235	33,477		55,471		49,185	
Capital Reserve Fund	2,775							2,500		50,000		5,000				
Capital Expenditures	32,016	11,221	114,492			8,000				149,295						
Miscellaneous	48,387	109,268	94,415	12,835	42,458	34,513	22,131	24,865	45,196	62,155	24,314	8,444	31,816	27,775	56,651	163,770
TOTAL DISBURSEMENTS	\$485,281	\$460,819	\$1,405,935	\$155,218	\$201,964	\$331,572	\$180,180	\$177,554	\$278,633	\$748,145	\$159,870	\$ 94,662	\$307,697	\$151,890	\$304,337	\$598,759

STATEMENT OF DEPARTMENTAL OPERATIONS
OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
FOR THE YEAR ENDED DECEMBER 31, 1960

	Andros- coggin	Aroos- took	Cumber- land	Frank- lin	Han- cock	Kenne- bec	Knox	Lin- coln	Oxford	Penob- scot	Piscata- quis	Sagada- hoc	Somer- set	Waldo	Washing- ton	York
BALANCES FORWARD— JANUARY 1, 1960	\$ 15,000	\$ 5,765	\$ 19,264	\$	\$ 12,279	\$	\$	\$	\$ 31,317	\$ 1,487	\$	\$	\$ 14,429	\$	\$	\$ 3,168
ADD:																
Tax Commitment	230,416	182,274	744,167	75,888	135,148	180,861	111,174	104,376	203,733	280,368	101,384	81,932	168,222	112,783	130,455	213,400
Revenue Applied	75,618	128,121	217,400	22,600	30,000	100,500	22,644	25,000	30,000	152,300	18,000	25,000	40,000		50,140	140,000
Transfer From Surplus	17,487				10,000	44,120								19,992		
Actual Revenue Over																
Estimate	12,139	12,666	25,309	4,737	26,348	42,224	16,531	7,069	38,366	89,932	7,541	4,637	23,549		4,543	4,320
Miscellaneous	13,309	2,886	3,173	4,369	961		5,033	7,272		13,683	711	125	244		1,386	10,352
TOTAL	363,969	331,712	958,695	107,594	214,736	367,705	155,382	143,717	303,416	537,770	127,636	111,694	246,444	132,775	186,524	371,240
DEDUCT:																
Operating Expenditures	348,828	353,300	939,857	101,722	189,739	311,572	147,180	149,871	240,379	475,069	120,514	94,623	241,824	145,233	183,615	392,567
BALANCES— DECEMBER 31, 1960																
Carried Forward to 1961	15,000	4,106	22,126		9,779								5,328			
Lapsed to Surplus	141	25,694	3,288	5,872	15,218	56,133	8,202	6,154	63,037	62,701	7,122	17,071	708	12,458	2,909	21,327
	\$ 15,141	\$ 21,588	\$ 18,838	\$ 5,872	\$ 24,997	\$ 56,133	\$ 8,202	\$ 6,154	\$ 63,037	\$ 62,701	\$ 7,122	\$ 17,071	\$ 4,620	\$ 12,458	\$ 2,909	\$ 21,327

VALUATION AND DEBT STATISTICS OF MUNICIPALITIES BY COUNTIES
AT CLOSE OF 1960 FISCAL YEAR

ANDROSCOGGIN COUNTY

Municipality	Population 1960 Census	1960			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund Surplus and/or Deficit	
		Valuation	Tax Rate	Commitment				Appropriated	Unappropriated
Auburn	24,449	\$35,138,920	.0615	\$2,177,868	97.1	\$2,635,419	\$1,891,000	\$15,126	\$151,750
Durham	1,086	636,440	.078	50,389	98.6	47,733	30,000	9,121	8,825
Greene	1,226	898,801	.085	77,203	93.8	67,410		9,154	2,979
Leeds	807	506,958	.144	73,581	98.	38,022		7,165	7,992
Lewiston	40,804	65,812,750	.042	2,764,135	101.5	4,935,956	4,142,000	8,443	323,546
Lisbon	5,042	6,633,787	.058	388,297	98.4	497,534	113,574	47,469	12,407
Livermore	1,363	1,024,650	.082	85,017	96.6	76,849		3,661	16,051
Livermore Falls	3,343	2,963,313	.096	286,845	98.9	222,248	172,000	43,372	34,885
Mechanic Falls	2,195	6,190,610	.0264	164,836	90.2	464,295	8,000	6,003	20,073
Minot	780	408,970	.103	42,701	98.4	30,672	14,000	866	4,317
Poland	1,537	1,113,300	.104	116,785	100.9	83,498		6,664	29,581
Turner	1,890	1,218,710	.124	152,308	97.6	91,403		1,249	20,204
Wales	488	334,575	.076	25,758	101.1	25,093		648	4,294
Webster	1,302	853,460	.085	73,439	95.9	64,009	5,770	5,951	12,676

AROOSTOOK COUNTY

Allagash Plt.	557	449,293	.126	56,917	101.9	33,696		20,210	5,256
Amity	206	89,220	.108	9,759	91.6	6,692		1,868	8,817
Ashland	1,980	1,936,390	.089	173,541	88.4	145,229	83,756	4,757	39,675
Bancroft	94	95,536	.103	9,897	96.2	7,165	750	2,356	2,466
Benedicta	200	193,364	.088	17,148	80.5	14,502	4,000	2,176	2,083
Blaine	945	563,355	.104	59,174	76.7	42,252		6,839	12,659
Bridgewater	999	795,431	.101	81,055	91.6	59,657		19,415	23,302
Caribou	12,464	41,747,154	.0265	1,112,300	98.6	3,131,037	898,867	74,095	112,467
Cary Plt.	208	81,661	.154	12,725	74.6	6,125		2,611	3,022
Castle Hill	554	475,539	.067	32,200	86.2	35,665		2,129	16,006
Caswell Plt.	853	207,920	.145	30,526	82.7	15,594		2,308	30,854
Chapman	376	183,655	.094	17,504	88.6	13,774		1,726	25,752
Crystal	285	281,447	.082	23,274	93.6	21,108		2,305	4,400
Cyr Plt.	233	171,390	.110	18,970	95.4	12,854		4,610	2,710
Dyer Brook	180	123,992	.125	15,622	92.3	9,300		1,249	23,487
E Plt.	9	42,965	.080	3,452	99.1	3,222		476	2,854
Eagle Lake	1,138	612,030	.093	57,564	85.6	45,902	2,042	3,922	6,808
Easton	1,389	1,135,500	.104	119,064	91.3	85,162	14,500	21,890	649
Fort Fairfield	5,876	5,458,410	.109	597,250	97.7	409,380		23,224	69,234
Fort Kent	4,761	3,343,835	.094	316,597	87.2	250,787	40,035	24,516	2,975
Frenchville	1,421	1,043,275	.078	82,107	93.6	78,246	12,670	4,808	12,838
Garfield Plt.	89	41,290	.052	2,207	93.8	3,096		2,910	7,216
Glenwood Plt.	30	48,027	.077	3,732	101.	3,602		2,950	2,488
Grand Isle	978	450,590	.120	54,565	91.3	33,794		14,078	9,218
Hamlin Plt.	374	163,479	.080	13,270	91.2	12,261		4,583	6,490
Hammond Plt.	94	114,878	.078	9,011	92.4	8,616		4,635	4,634
Haynesville	187	117,869	.095	11,309	96.7	8,840	2,129	3,706	7,236
Hersey	106	101,850	.098	10,041	101.1	7,639		2,514	1,101
Hodgdon	926	864,045	.070	60,981	93.	64,803	8,000	5,170	17,728
Houlton	8,289	13,407,905	.057	769,831	92.4	1,005,593	177,340	28,694	49,963
Island Falls	1,018	886,550	.080	71,611	89.3	66,491		7,930	37,810
Limestone	13,102	9,447,130	.023	218,484	87.4	708,535	25,000	99,210	3,642
Linneus	607	468,760	.092	43,465	89.2	35,157	31,487	3,936	15,347
Littleton	982	1,073,400	.067	72,566	100.8	80,505	3,000	3,023	26,286
Ludlow	274	113,196	.01375	15,751	75.	8,490		2,432	19,662
Macwahoc Plt.	165	84,862	.110	9,458	95.3	6,365		2,024	434

AROOSTOOK COUNTY—Continued

Municipality	Population 1960 Census	1960			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Deficit Unappropriated
Madawaska	5,507	\$15,990,310	.0405	\$ 650,767	99.2	\$ 1,199,273	\$ 135,625	\$ 8,198	\$ 14,803
Mapleton	1,514	1,773,790	.052	93,224	101.2	133,034		1,200	63,990
Mars Hill	2,062	3,165,605	.056	178,645	88.6	237,420	50,467	2,379	32,189
Masardis	408	440,670	.087	38,654	82.	33,050	4,000	6,585	4,556
Merrill	337	185,281	.116	21,724	95.6	13,896		5,171	22,642
Monticello	1,109	1,212,690	.058	71,005	95.4	90,952		974	40,803
Moro Plt.	49	114,655	.073	8,406	99.1	8,599		376	3,897
Nashville Plt.	30	71,820	.046	3,327	100.5	5,386		4,280	1,442
New Canada Plt.	288	325,440	.072	23,618	79.1	24,408	8,870	4,449	9,565
New Limerick	394	272,295	.104	28,580	91.3	20,422		3,498	16,310
New Sweden	713	937,780	.048	45,583	93.8	70,333	3,500	2,266	10,786
Oakfield	848	371,820	.174	65,324	84.	27,886	2,000	4,993	37,587
Orient	124	118,509	.098	11,692	92.4	8,888	265	2,833	7,853
Oxbow Plt.	137	118,870	.072	8,664	86.2	8,915		2,067	3,943
Perham	512	653,020	.074	48,716	85.	48,976	5,000	874	16,476
Portage Lake	458	409,600	.100	41,251	92.4	30,720	28,998	6,530	10,763
Presque Isle	12,886	38,895,840	.030	1,171,375	98.3	2,917,188		111,143	231,145
Reed Plt.	325	96,515	.170	16,606	96.7	7,239		2,273	10,338
St. Agatha	1,137	1,961,120	.044	86,799	75.2	147,084	37,464	4,975	14,361
St. Francis Plt.	1,058	205,555	.025	52,088	81.5	15,417		9,311	35,602
St. John Plt.	407	125,337	.145	18,378	96.2	9,400		4,340	2,778
Sherman	1,034	772,140	.094	73,190	84.7	57,910	7,000	1,900	17,803
Smyrna	331	218,757	.135	29,754	97.6	16,406		2,919	7,894
Stockholm	649	327,200	.066	21,928	95.5	24,540		7,725	14,285
Van Buren	4,679	3,397,980	.078	267,142	83.1	254,848	4,901	34,770	23,122
Wade	220	334,250	.046	15,531	98.6	25,068		740	11,000
Wallagrass	818	373,830	.124	46,810	77.2	28,037	8,441	15,875	11,704
Washburn	2,083	2,811,000	.053	149,958	92.5	210,825		128	46,159
Westfield	569	1,164,985	.040	46,956	93.3	87,374		4,736	24,285
Westmanland Plt.	46	125,920	.045	5,705	92.7	9,444	3,000	395	3,231
Weston	202	126,370	.140	17,856	95.3	9,478		545	1,734
Winterville Plt.	215	81,435	.050	4,183	82.2	6,108			22,059
Woodland	1,372	786,270	.076	60,591	84.8	58,970	7,000	6,596	23,135

CUMBERLAND COUNTY

Baldwin	773	685,145	.116	80,010	94.7	51,386	17,500	10,468	5,335
Bridgton	2,707	5,066,035	.051	260,510	97.	379,952	54,000	11,936	3,925
Brunswick	15,797	36,411,330	.0336	1,230,544	98.6	2,730,850	1,291,245	33,611	94,635
Cape Elizabeth	5,505	27,611,980	.0215	597,990	99.1	2,070,898	1,190,000	20,187	1,118,707
Casco	947	1,122,003	.068	76,992	99.2	84,150	20,500	452	6,710
Cumberland	2,765	7,642,871	.0365	281,039	99.8	573,215	77,000	6,717	18,396
Falmouth	5,976	22,150,089	.0295	657,963	100.1	1,661,257	668,000	13,817	101,451
Freeport	4,055	10,819,670	.033	359,719	96.5	811,475	419,000	44,347	72,576
Gorham	5,767	20,413,324	.0248	510,153	95.	1,531,000	530,538	21,605	89,683
Gray	2,184	5,586,030	.034	191,599	95.5	418,592	66,349	14,901	28,955
Harpeswell	2,032	1,893,410	.066	183,366	99.4	142,005	95,000	7,531	25,076
Harrison	1,014	1,551,052	.055	86,130	97.	116,329	9,500	11,013	7,720
Naples	735	1,091,635	.068	74,897	100.1	81,873	2,500	239	7,465
New Gloucester	3,047	774,490	.108	84,770	99.	58,087	33,948	3,523	15,247
North Yarmouth	1,140	703,213	.103	73,256	86.	52,740		1,613	31,629
Otisfield	549	595,236	.092	55,155	91.6	44,642	4,301	1,711	8,534
Portland	72,566	112,016,450	.0796	8,965,406	99.	8,401,234	7,387,891	56,143	180,309
Pownal	778	321,165	.150	48,664	97.	24,087		10,539	15,077
Raymond	732	1,903,432	.052	99,626	98.2	142,757	1,195	3,663	14,026
Scarborough	6,418	27,094,467	.0244	665,272	98.6	2,032,085	121,000	46,814	106,375
Sebago	546	1,010,640	.078	79,355	97.6	75,798	11,000	2,359	11,864
South Portland	22,788	98,602,970	.0255	2,530,699	99.5	7,395,223	2,511,692	13,250	238,000
Standish	2,095	2,214,380	.118	262,677	99.7	166,079		4,380	44,649
Westbrook	13,820	28,519,990	.04895	1,406,726	98.5	2,138,999	1,444,005	20,084	131,999
Windham	4,498	3,591,911	.124	448,397	92.7	269,393	132,000	42,798	81,174
Yarmouth	3,517	30,177,550	.0172	521,796	98.5	2,263,316	1,552,925	38,883	76,302

FRANKLIN COUNTY

Municipality	Population 1960 Census	1960			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit Appropriated	Unappropriated
Avon	436	\$ 316,650	.065	\$ 20,858	106.3	\$ 23,749	\$ 16,507	\$ 2,730	\$ 12,278
Carthage	370	276,510	.083	23,184	94.3	20,738		547	8,438
Chesterfield	505	409,765	.086	35,648	92.7	30,732		1,393	5,231
Coplin Plt.	40	164,406	.0165	2,743	115.	12,330		4,740	1,126
Dallas Plt.	77	306,849	.038	11,738	87.4	23,013		3,559	2,423
Eustis	666	529,710	.070	37,569	99.	39,728	81	7,045	4,661
Farmington	5,001	3,984,275	.090	361,555	98.1	298,820	37,500	5,535	4,943
Industry	262	250,065	.092	23,216	95.8	18,755	6,400	302	5,243
Jay	3,247	2,525,080	.130	330,342	96.4	189,381	74,537	13,677	10,311
Kingfield	864	848,390	.066	56,639	100.4	63,629		13,361	20,771
Madrid	108	115,410	.094	10,948	100.7	8,656		1,015	4,110
New Sharon	712	377,455	.104	39,774	93.8	28,309		6,241	3,756
New Vineyard	357	414,495	.070	29,294	99.4	31,087		3,628	3,326
Phillips	1,021	710,809	.108	77,451	101.3	53,310	7,500	9,585	8,132
Rangeley Plt.	39	413,453	.054	22,386	97.7	31,009		2,928	5,853
Rangeley	1,087	4,433,550	.037	165,031	93.5	332,516	20,616	18,605	25,863
Sandy River Plt.	54	300,985	.039	11,810	99.	22,573		4,749	716
Strong	976	1,018,835	.079	80,489	96.9	76,413	11,630	20,183	936
Temple	314	296,790	.060	18,038	96.1	22,259	11,500	3,252	2,629
Weld	348	747,385	.056	42,129	98.9	56,054		21,253	8,200
Wilton	3,274	5,303,086	.0456	244,000	95.3	397,731	7,149	28,422	20,156

HANCOCK COUNTY

Amherst	168	120,671	.082	10,009		9,050		215	9,846
Aurora	75	86,251	.065	5,699	99.1	6,468			1,534
Bar Harbor	3,807	7,391,570	.075	557,224	97.7	554,368	163,871	62,077	70,629
Blue Hill	1,270	1,248,305	.105	132,135	96.6	93,622		5,124	25,003
Brooklin	525	736,605	.070	52,012	101.5	55,245		1,710	14,653
Brooksville	603	366,430	.170	62,851	98.6	27,482	2,000	3,315	10,783
Bucksport	3,466	6,535,770	.074	486,161	99.1	490,182	202,672	30,966	55,009
Castine	824	647,424	.118	76,858	98.8	48,556		9,896	13,793
Cranberry Isles	181	474,220	.055	26,253	98.2	35,566		2,500	2,096
Dedham	438	523,118	.100	52,660	96.9	39,234		6,863	517
Deer Isle	1,129	1,369,300	.060	83,121	97.	102,697		6,000	5,941
Eastbrook	167	216,010	.073	15,922	104.4	16,200		2,000	330
Ellsworth	4,444	8,117,220	.062	506,787	95.7	608,791	446,316	289	56,315
Franklin	627	420,102	.070	29,920	92.1	31,507		1,242	8,570
Gouldsboro	1,100	751,740	.100	76,134	89.7	56,380	16,782	370	17,627
Hancock	806	476,610	.087	42,107	99.7	35,745		2,182	2,219
Lamoine	484	269,448	.098	26,739	96.8	20,208		3,072	11,425
Long Island Plt.	57	56,405	.089	5,110	101.5	4,230		1,112	2,113
Mariaville	144	117,980	.090	10,714	96.	8,848		1,572	3,058
Mount Desert	1,663	4,325,190	.091	395,116	100.2	324,389	40,000	29,243	14,532
Orland	1,195	2,785,475	.026	73,289	97.4	208,910	28,634	16,026	3,075
Osborn Plt.	36	62,175	.079	4,948	100.9	4,663		1,136	(a)
Otis	100	151,571	.092	14,017	89.5	11,367		839	251
Penobscot	706	500,260	.083	42,107	93.7	37,519		80	21,817
No. 33 Plt.	58	52,020	.104	5,446	100.7	3,902		262	2,190
Sedgwick	574	318,035	.144	46,244	96.8	23,853		1,212	18,052
Sorrento	196	372,135	.080	29,942	95.9	27,910		9,000	9,300
Southwest Harbor	1,480	4,025,760	.039	158,136	99.5	301,932	33,000	27,530	32,212
Stonington	1,408	1,898,135	.057	109,300	93.3	142,360		7,000	9,869
Sullivan	709	487,075	.080	39,338	98.7	36,530		6,471	5,725
Surry	547	783,110	.069	54,455	96.5	58,733		753	4,154
Swan's Island	402	287,450	.113	32,773	97.2	21,558		7,000	6,289
Tremont	1,044	682,540	.112	77,233	94.4	51,190	25,100	11,383	9,934
Trenton	375	279,128	.090	25,413	96.1	20,935		490	850
Verona	435	735,540	.031	23,123	95.5	55,165	1,600	1,464	6,908
Waltham	153	117,280	.072	8,594	104.2	8,796		1,351	6,497
Winter Harbor	756	619,705	.080	49,900	92.8	46,478	51,000	3,568	15,038

KENNEBEC COUNTY

Municipality	Population 1960 Census	1960			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit Appropriated	Unappropriated
Albion	974	\$ 598,785	.098	\$ 59,298	98.7	\$ 44,915	\$ 7,200	\$ 5,032	\$ 26,602
Augusta	21,680	64,476,080	.030	1,948,697	97.9	4,835,706	1,694,620		252,540
Belgrade	1,102	1,036,735	.096	100,330	95.6	77,755		8,579	21,301
Benton	1,521	697,374	.100	70,760	98.6	52,303	35,000	1,236	13,689
Chelsea	1,893	522,280	.083	44,105	94.3	39,171	21,500	1,885	9,397
China	1,561	968,707	.100	97,693	97.6	72,633	16,000	3,420	18,134
Clinton	1,729	894,520	.078	70,883	98.9	67,089	32,000	3,011	18,059
Farmingdale	1,941	1,462,834	.080	118,353	96.8	109,712	8,780	2,967	24,667
Fayette	328	529,634	.084	44,813	100.	39,723		199	5,070
Gardiner	6,897	8,255,735	.076	632,098	98.5	619,180	202,745		7,743
Hallowell	3,169	2,424,984	.095	232,338	91.3	181,874			29,286
Litchfield	1,011	2,572,940	.030	77,899	94.1	192,970	18,800	2,178	13,631
Manchester	1,068	757,596	.132	100,747	98.3	56,820	9,611	6,588	12,392
Monmouth	1,884	1,540,142	.093	144,607	100.3	115,511	49,290	7,883	11,709
Mount Vernon	596	1,079,370	.054	58,742	99.4	80,953	63,267	4,229	7,420
Oakland	3,075	2,224,325	.098	220,165	98.	166,824	82,000	16,371	23,404
Pittston	1,311	474,329	.094	45,322	100.5	35,575		403	10,454
Randolph	1,724	1,396,918	.055	78,027	96.8	104,768	19,263		7,299
Readfield	1,029	653,185	.118	77,810	97.6	48,988	3,198	4,523	6,569
Rome	367	522,604	.078	41,054	99.2	39,195	21,000	3,448	6,600
Sidney	988	2,071,150	.028	62,818	97.6	155,336	48,730	3,300	9,873
Vassalboro	2,446	4,876,114	.029	142,989	99.	365,709	86,156	627	30,632
Vienna	160	140,130	.100	14,148	98.1	10,510	1,700	3,492	4,587
Waterville	18,695	26,006,850	.060	1,573,515	96.1	1,950,515	562,826		73,717
Wayne	498	634,715	.074	47,407	99.9	47,604		4,263	7,501
West Gardiner	1,144	570,225	.072	41,851	98.3	42,767			19,066
Windsor	878	527,302	.091	48,585	100.9	39,547		4,346	24,015
Winslow	5,891	4,451,100	.093	417,614	99.2	333,833	77,000	7,993	29,462
Winthrop	3,537	3,347,485	.088	297,201	98.7	251,061	180,605	9,683	38,135

KNOX COUNTY

Appleton	672	931,170	.044	41,484	101.	69,838		11,868	14,057
Camden	3,988	8,239,510	.053	436,694	98.5	617,963	260,120	59,760	33,185
Cushing	479	447,655	.078	35,268	98.5	33,574		8,626	8,834
Friendship	806	634,080	.086	55,173	97.3	47,556	3,769	4,574	10,017
Hope	525	359,075	.100	36,270	94.9	26,930	17,198	550	6,490
Isle au Haut	68	132,570	.096	12,820	100.	9,943	4,400	2,642	371
Matinicus Isle Plt.	100	95,881	.065	6,331	104.9	7,191	(a)	(a)	(a)
North Haven	384	1,009,208	.0642	65,029	99.	75,690	19,000	10,761	3,287
Owl's Head	994	792,145	.072	57,733	98.2	59,410	17,000	7,048	20,983
Rockland	8,769	15,088,740	.060	911,513	94.	1,131,655	163,510	741	105,127
Rockport	1,893	8,609,935	.022	190,781	94.4	645,745	51,731	8,034	30,165
St. George	1,588	1,994,741	.058	116,928	94.2	149,605	40,000	6,264	25,059
South Thomaston	732	660,040	.062	41,459	95.6	49,503	7,250	2,326	14,770
Thomaston	2,780	2,050,423	.105	216,953	98.3	153,782	58,916	14,651	23,117
Union	1,196	894,488	.088	79,513	97.9	67,086	13,073	6,099	6,071
Vinalhaven	1,273	927,625	.114	106,727	97.9	69,572	6,244	14,331	20,239
Warren	1,678	4,802,920	.028	135,673	95.1	360,219	11,297	8,738	20,298
Washington	636	515,230	.086	44,730	97.5	38,642	19,620	4,476	11,711

LINCOLN COUNTY

Alna	347	443,560	.051	22,901	94.7	33,267		31	6,485
Boothbay	1,617	2,417,760	.079	192,389	97.2	181,332	9,037	11,013	20,492
Boothbay Harbor	2,252	2,918,791	.085	250,032	99.	218,909	13,680	7,352	8,122
Bremen	438	338,735	.102	34,898	99.4	25,405	19,500	2,110	4,215

LINCOLN COUNTY—Continued

Municipality	Population 1960 Census	1960			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit Appropriated	Unappropriated
Bristol	1,441	\$ 8,140,141	.0155	\$ 127,364	97.1	\$ 610,510	\$ 59,345	\$ 15,353	\$ 25,784
Damariscotta	1,093	1,208,270	.088	107,168	98.3	90,620		4,067	5,344
Dresden	766	340,510	.100	34,549	94.9	25,538	14,075	608	1,844
Edgecomb	453	375,557	.080	30,447	101.6	28,167	2,400	6,845	6,429
Jefferson	1,048	637,535	.094	60,693	96.4	47,815	11,000	3,006	14,462
Monhegan Plt.	65	178,452	.058	10,452	96.4	13,384	11,286	3,074	3,716
Newcastle	1,101	1,024,270	.085	87,814	98.2	76,820		6,139	13,383
Nobleboro	679	399,710	.120	48,463	94.8	29,978	16,332	546	17,912
Somerville Plt.	254	135,270	.086	11,825	96.8	10,145	191	1,067	10,025
South Bristol	610	848,190	.092	78,588	97.1	63,614	60,000	9,108	17,940
Southport	416	2,677,800	.043	115,491	98.2	200,835	30,912	16,808	376
Waldoboro	2,882	1,708,550	.114	197,000	97.2	128,141	85,000	7,083	25,597
Westport	133	215,949	.083	18,085	97.4	16,196	6,000	1,303	3,780
Whitefield	1,068	1,065,747	.054	58,183	95.6	79,931	79,249	2,886	6,634
Wiscasset	1,800	5,063,985	.060	305,570	98.4	379,978	47,500	18,703	13,108

OXFORD COUNTY

Andover	762	618,345	.084	52,553	97.5	46,375	18,270	6,135	7,883
Bethel	2,408	6,095,998	.03016	185,508	99.9	457,200	44,500	1,898	58,927
Brownfield	538	298,859	.140	42,197	94.6	22,414	106	4,852	17,882
Buckfield	982	944,385	.072	68,674	97.4	70,829	64,798	37	13,103
Byron	108	270,900	.062	16,889	88.8	20,318		3,345	2,844
Canton	728	631,360	.095	60,483	98.1	47,352	2,000	324	12,753
Denmark	376	530,130	.088	47,029	97.7	39,760	1,500	5,631	11,548
Dixfield	2,323	5,175,590	.0294	153,809	98.8	388,169	44,750	2,975	25,123
Fryeburg	1,874	1,548,009	.0945	147,694	98.6	116,101	60,000	7,845	26,690
Gilead	136	282,880	.0634	18,064	100.	21,216	3,000	152	1,832
Greenwood	601	585,005	.092	54,258	93.	43,875	5,603	1,178	22,347
Hanover	240	172,400	.102	17,771	96.5	12,930		5,637	2,877
Hartford	325	364,313	.073	26,829	93.5	27,323	3,198	6,812	12,177
Hebron	465	315,550	.090	28,754	97.	23,666	6,700	2,231	40,548
Hiram	699	517,710	.115	60,212	95.7	38,828	3,684	5,095	5,118
Lincoln Plt.	99	1,271,844	.0205	26,166	100.8	95,388		7,902	7,140
Lovell	588	1,396,766	.060	84,319	98.	104,757	10,540	11,590	20,704
Magalloway Plt.	50	333,077	.058	19,363	99.9	24,980		11,799	5,014
Mexico	5,043	7,110,345	.035	252,159	91.5	533,275	10,000	24,035	52,367
Newry	260	320,450	.066	21,261	92.9	24,034		705	2,908
Norway	3,733	10,186,525	.028	288,037	98.8	763,989	18,288	20,703	36,635
Oxford	1,658	2,177,488	.047	103,437	86.	163,312	18,370	5,862	24,728
Paris	3,601	2,703,080	.098	267,347	100.2	202,731	45,000	11,876	46,057
Peru	1,229	1,435,100	.069	99,846	98.	107,632	1,078	8,136	18,268
Porter	975	378,509	.132	50,713	97.2	28,388	8,475	6,611	15,319
Roxbury	344	455,415	.064	29,392	97.1	34,156		1,458	4,247
Rumford	10,005	59,284,040	.023	1,370,187	99.8	4,446,303	549,270	60,331	48,155
Stoneham	18	241,770	.067	16,334	95.5	18,132	11,000	3,538	3,381
Stow	108	126,740	.070	8,944	97.7	9,505		6,703	2,852
Sumner	481	493,957	.070	34,916	95.3	37,047		1,296	12,612
Sweden	119	306,327	.076	23,371	90.5	22,975	100	3,905	2,658
Upton	35	346,455	.044	15,268	104.8	25,984		13,003	3,617
Waterford	834	1,000,705	.082	82,612	97.5	75,052		3,334	14,379
West Paris	1,050	761,275	.093	71,639	100.6	57,096	9,422	4,327	12,539
Woodstock	930	817,485	.103	84,878	95.5	61,311	22,950	9,709	23,767

PENOBSCOT COUNTY

Municipality	Population 1960 Census	1960			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Appropriated	Fund Deficit Unappropriated
Alton	303	\$ 78,555	.180	\$ 14,323	97.9	\$ 5,892	\$ 2,391,000	\$ 3,253	\$ 2,284
Bangor	38,912	126,774,100	.029	3,696,234	102.6	9,508,057			286,419
Bradford	690	262,105	.126	33,517	95.4	19,657		6,846	27,094
Bradley	951	341,698	.015	51,870	99.8	25,627	20,000	1,218	21,759
Brewer	9,009	15,565,560	.066	1,033,410	95.4	1,167,417	730,324	4,446	44,418
Burlington	353	164,550	.152	25,231	90.3	12,341	7,000	7,826	2,852
Carmel	1,206	579,735	.116	68,020	84.4	43,480	17,317	4,410	3,195
Carroll Plt.	147	88,230	.132	11,772	100.2	6,617		1,792	8,414
Charleston	750	429,480	.086	37,355	87.9	32,211	32,000	5,630	18,339
Chester	261	105,085	.140	14,886	87.9	7,881	7,448	1,130	2,422
Clifton	227	136,389	.077	10,670	100.2	10,229		345	8,621
Corinna	1,895	1,081,527	.125	139,600	94.8	81,115	9,000	12,176	36,015
Corinth	1,138	608,381	.114	70,171	89.1	45,628		7,226	30,606
Dexter	3,951	5,491,010	.061	337,694	94.6	411,826	89,000	11,631	36,964
Dixmont	551	207,505	.146	30,665	97.1	15,562		740	4,886
Drew Plt.	43	73,185	.099	7,281	99.3	5,489	508	394	27
East Millinocket	2,332	15,074,839	.0334	505,057	99.7	1,130,613	840,000	39,270	21,047
Eddington	958	1,339,334	.047	63,606	96.7	100,450	6,000	4,715	11,194
Edinburg	19	59,891	.090	5,411	100.	4,491	8	14	4,141
Enfield	1,098	617,476	.105	65,453	95.3	46,310	190	14,150	24,778
Etna	486	326,525	.074	24,463	93.1	24,489		366	7,227
Exeter	707	297,294	.180	53,984	81.1	22,297	8,000	3,819	36,913
Garland	568	223,067	.130	29,356	87.8	16,730		1,142	14,043
Glenburn	965	588,347	.078	46,710	89.	44,126		1,909	10,154
Grand Falls Plt.	7	57,219	.056	3,238	103.5	4,291		1,783	1,538
Greenbush	565	139,980	.155	22,057	89.4	10,498		5,982	7,565
Greenfield	100	96,769	.140	13,641	96.5	7,257	5,000	1,952	4,033
Hampden	4,583	5,310,190	.058	310,496	98.7	398,264	24,235	7,329	50,104
Hermon	2,087	1,857,010	.074	138,682	96.4	139,276	18,000	6,103	49,700
Holden	1,375	2,967,570	.026	77,958	94.9	222,567	33,600	9,527	13,778
Howland	1,362	2,044,860	.051	105,182	96.5	133,364	779	495	45,921
Hudson	542	210,072	.116	24,743	90.9	15,755	35,000	6,957	8,747
Kenduskeag	584	476,185	.052	25,125	108.5	35,714	3,600	1,711	9,435
Lagrange	424	248,297	.093	23,425	88.7	18,622		2,368	18,462
Lakeville Plt.	21	147,023	.040	5,903	98.2	11,026		3,251	278
Lee	555	280,920	.120	34,139	98.1	21,069		1,629	17,367
Levant	765	242,005	.172	42,108	95.4	18,150		4,070	18,991
Lincoln	4,541	9,961,355	.042	421,608	99.2	747,102	187,800	27,766	76,834
Lowell	132	91,660	.142	13,088	94.3	6,874		1,816	3,987
Mattawamkeag	945	1,031,897	.090	93,522	99.7	77,392		5,433	1,231
Maxfield	39	79,380	.050	4,005	98.	5,953	600	3,362	800
Medway	1,266	420,696	.021	89,069	97.8	31,552	65,000	13,214	271
Milford	1,572	790,844	.100	80,122	100.1	59,313		19,414	24,751
Millinocket	7,453	11,631,395	.0905	1,057,551	99.6	872,355	501,350	116,558	45,790
Mount Chase Plt.	179	202,590	.080	16,336	96.3	15,194		2,919	4,565
Newburgh	636	258,095	.114	29,845	97.3	19,357		236	18,669
Newport	2,322	1,807,200	.101	183,961	97.3	135,540	56,058	461	8,682
Old Town	8,626	13,149,470	.051	676,899	96.	986,210	304,449	14,810	61,424
Orono	8,341	16,099,660	.026	421,915	98.8	1,207,475	406,809	7,345	31,501
Orrington	2,539	1,991,700	.072	145,019	96.5	149,378	4,000	4,379	35,408
Passadumkeag	355	116,525	.166	19,580	99.	8,739		3,952	4,281
Patten	1,312	839,195	.078	66,330	100.2	62,940	900	22,647	14,539
Plymouth	494	186,060	.127	23,909	101.3	13,955		2,573	19,329
Prentiss Plt.	227	83,210	.089	7,529	97.	6,240	1,000	1,097	1,953
Seboeis Plt.	77	126,860	.074	9,445	100.2	9,515		1,967	4,580
Springfield	426	124,825	.060	20,257	100.5	9,363		4,780	5,721
Stacyville	673	740,560	.068	50,808	96.	55,542	6,000	2,843	11,057
Stetson	420	178,850	.134	24,206	93.	13,413		1,065	5,450
Veazie	1,354	1,423,712	.1004	143,734	99.2	106,778	53,270	24,300	17,485
Webster Plt.	79	69,303	.113	7,864	98.3	5,198		3,636	2,150
Winn	526	175,174	.171	30,321	94.7	13,138		5,040	11,762
Woodville	49	479,520	.040	19,220	99.4	35,964		1,253	9,489

PISCATAQUIS COUNTY

Municipality	Population 1960 Census	1960			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit Appropriated	Unappropriated
Abbot	404	\$ 194,335	.138	\$ 27,115	91.8	\$ 14,575	\$ 2,700	\$ 7,543	\$ 4,578
Atkinson	280	208,500	.095	19,993	85.4	15,638		2,583	14,411
Barnard Plt.	32	88,084	.047	4,173	98.2	6,606		1,647	3,352
Blanchard Plt.	57	108,807	.076	8,335	100.	8,160		1,140	701
Bowerbank	17	216,672	.033	7,186	99.1	16,250		3,065	827
Brownville	1,641	1,060,660	.096	103,095	94.2	79,550	20,020	10,906	24,018
Dover-Foxcroft ..	4,173	9,968,505	.034	341,653	95.5	747,637	47,000	92,345	49,303
Elliottsville Plt.	23	210,513	.045	9,327	100.2	15,788		2,384	1,954
Greenville	2,025	2,789,390	.047	132,358	98.	209,204		18,123	17,257
Gulford	1,880	1,246,618	.130	163,386	94.9	93,496	8,250	2,032	13,252
Kingsbury Plt.	8	110,980	.060	6,667	108.3	8,323		10,220	786
Lake View Plt.	18	142,416	.026	3,736	100.4	10,681		2,410	419
Milo	2,756	1,916,943	.116	224,198	97.9	143,770	88,000	14,653	12,215
Monson	852	656,965	.103	68,313	93.9	49,272	1,525	7,490	7,620
Parkman	530	307,365	.100	31,090	93.2	23,052		300	12,474
Sangerville	1,157	585,305	.110	65,224	89.8	43,898	6,320	2,454	14,717
Sebec	384	278,290	.106	29,769	93.8	20,872	3,873	775	3,418
Shirley	214	154,540	.093	14,513	102.2	11,590	4,000	839	9,006
Wellington	231	115,230	.115	13,429	95.3	8,642		95	14,675
Willimantic	137	200,735	.074	14,977	99.6	15,055		3,142	4,255

SAGADAHOC COUNTY

Arrowsic	177	214,160	.058	12,565	97.5	16,062	2,000	21,733	5,566
Bath	10,717	12,787,445	.089	1,138,083		959,058	162,000		109,103
Bowdoin	668	274,552	.206	56,987	99.7	20,591	12,198	6,770	18,805
Bowdoinham	1,131	955,185	.084	80,962	94.5	71,638	30,200	2,875	6,193
Georgetown	790	523,710	.095	50,121	96.	39,278	9,259	343	15,291
Phippsburg	1,121	1,739,730	.061	106,985		130,480	134,440	21,738	5,566
Richmond	2,185	1,313,217	.099	131,508	97.6	98,491	20,133	9,015	6,868
Topsham	3,818	2,321,885	.101	236,644	98.	174,141	88,000	28,300	33,802
West Bath	766	2,530,260	.029	73,945	94.3	189,769	118,381	6,291	4,695
Woolwich	1,417	2,264,840	.048	109,764	90.	169,863		2,447	30,138

SOMERSET COUNTY

Anson	2,252	5,095,430	.029	149,195	98.9	382,157	9,000	16,421	14,560
Athens	602	364,600	.098	36,145	95.2	27,345		3,747	12,251
Bingham	1,308	1,167,249	.069	81,578	99.7	87,544	545	1,025	13,780
Brighton Plt.	62	94,200	.095	9,009	100.3	7,065		1,230	987
Cambridge	354	172,285	.100	17,456	94.3	12,921		100	8,042
Canaan	800	404,001	.118	48,203	95.8	30,300		5,362	4,438
Caratunk Plt.	90	223,800	.041	9,266	98.9	16,785		1,589	10,438
Cornville	585	426,355	.106	45,670	96.6	31,976		2,891	6,528
Dennistown Plt.	17	175,185	.021	3,706	98.1	13,138		12,281	3,616
Detroit	564	443,202	.067	30,070	101.2	33,240		4,251	18,708
Embsden	321	1,042,530	.061	63,867	100.1	78,190		4,674	38,066
Fairfield	5,829	4,096,590	.102	421,644	97.1	307,244	50,900	38,024	40,990
Harmony	712	487,685	.090	44,402	93.8	36,576	5,300	4,095	3,501
Hartland	1,447	1,046,660	.088	92,847	95.3	78,500	13,839	6,265	5,787
Highland Plt.	46	59,230	.086	5,130	100.	4,442		1,584	2
Jackman	984	1,299,370	.038	50,186	100.3	97,453	70,000		26,513
Madison	3,935	3,987,453	.082	329,623	98.8	299,059	157,290	11,000	49,920
Mercer	272	193,235	.103	20,134	90.1	14,492		1,894	10,373
Moose River	205	280,480	.038	10,850	100.2	21,036		788	27,625
Moscow	559	2,874,064	.048	138,336	99.5	215,555	116	6,235	16,145
New Portland	620	592,240	.076	45,763	98.	44,418		5,224	2,070

SOMERSET COUNTY—Continued

Municipality	Population 1960 Census	1960			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit Appropriated	Unappropriated
Norridgewock	1,634	\$ 887,710	.110	\$ 98,899	95.2	\$ 66,578	\$ 27,691	\$ 5,417	\$ 13,009
Palmyra	1,009	503,440	.097	49,500	95.2	37,758	25,175	2,517	5,568
Pittsfield	4,010	2,628,290	.113	299,838	92.5	197,122	141,523	13,067	12,415
Pleasant Ridge Plt.	108	3,297,635	.041	135,287	100.7	247,323	4,854	6,552	19,183
Ripley	317	173,120	.108	18,943	91.7	12,984	2,700	240	5,507
St. Albans	927	791,690	.084	67,012	107.4	59,376		7,825	16,297
Skowhegan	7,661	26,778,470	.025	674,958	96.8	2,008,385	155,389	11,510	109,477
Smithfield	382	423,423	.080	34,627	96.1	32,207		250	7,898
Solon	669	797,775	.074	59,554	97.7	59,833	14,900	1,438	16,274
Starks	306	307,867	.078	24,275	96.4	23,090	9,000	308	8,391
The Forks Plt.	53	228,735	.045	10,350	98.6	17,155		380	4,545
West Forks Plt.	93	197,750	.044	8,773	100.	14,831		730	4,486

WALDO COUNTY

Belfast	6,140	17,381,650	.030	525,706	95.2	1,303,624	172,000	5,203	17,015
Belmont	295	225,640	.085	19,356	97.6	16,923		713	12,178
Brooks	758	452,000	.092	42,028	93.1	33,900			16,973
Burnham	755	385,275	.126	48,986	91.8	28,895		388	12,928
Frankfort	692	371,860	.127	47,619	81.4	27,890	11,798	14,009	14,689
Freedom	406	235,015	.106	25,206	100.1	17,626		690	12,995
Islesboro	444	1,032,540	.083	86,073	97.5	77,440	1,708	2,593	36,835
Jackson	220	154,646	.106	16,563	91.7	11,598		250	14,779
Knox	439	548,460	.056	31,002	99.	41,135	2,132	790	16,897
Liberty	458	562,570	.082	46,536	98.5	42,193		2,221	6,077
Lincolntonville	867	703,125	.088	62,442	98.	52,734	18,000	3,176	988
Monroe	497	416,755	.104	43,715	85.4	31,257	10,740	3,030	16,757
Montville	366	225,705	.120	27,412	92.4	16,928	800	695	11,539
Morrill	355	269,650	.076	20,745	98.8	20,224		2,583	3,366
Northport	648	585,330	.104	61,255	97.5	43,900	26,000	3,316	8,160
Palermo	528	357,910	.103	37,297	96.7	26,843		4,423	7,062
Prospect	412	205,085	.116	24,050	92.5	15,381		727	5,327
Searsmont	628	392,370	.102	40,466	98.9	29,428		1,319	4,002
Searsport	1,838	12,523,280	.161	202,773	132.	939,246	347,000	2,747	44,048
Stockton Springs	980	525,123	.100	53,202	97.2	39,384		1,686	23,839
Swanville	514	454,125	.056	25,701	91.1	34,059		1,568	5,572
Thorndike	457	264,445	.096	25,710	99.4	19,833		2,132	8,405
Troy	469	289,910	.095	27,896	99.7	21,743		586	14,193
Unity	983	837,135	.088	74,382	99.9	62,785	2,000		24,259
Waldo	395	222,417	.091	20,492	98.9	16,681		1,470	3,364
Winterport	2,088	778,393	.166	130,515	99.6	58,379		7,999	55,604

WASHINGTON COUNTY

Addison	744	352,275	.114	40,714	97.9	26,420	18,301	1,547	13,537
Alexander	220	234,060	.082	19,432	103.1	17,622	2,995	1,130	4,261
Baileyville	1,863	3,401,150	.076	259,744	100.1	255,086		17,263	37,617
Beals	640	180,716	.130	24,060	100.	13,553		4,610	7,157
Beddington	14	53,794	.049	2,666	99.8	4,035		1,323	2,116
Calais	4,223	4,281,129	.075	324,158	95.1	321,084	73,843	12,338	442
Centerville	47	115,090	.072	8,334	98.5	8,632		25	(a)
Charlotte	260	202,155	.078	15,969	95.	15,161		1,611	3,888
Cherryfield	780	411,220	.116	48,353	100.1	30,842	1,500	10,514	155
Codyville Plt.	38	121,418	.055	6,720	100.	9,106		707	5,538
Columbia	219	213,120	.090	19,394	95.2	15,984		877	10,920
Columbia Falls	442	387,940	.0722	28,409	98.7	29,095	10,000	2,119	1,866
Cooper	106	248,985	.035	8,792	96.8	18,673		642	4,392

WASHINGTON COUNTY—Continued

Municipality	Population 1960 Census	1960			% Total Collections All Years	7½% Legal Debt Limit	Total Debt	General Fund	
		Valuation	Tax Rate	Commitment				Surplus and/or Deficit Appropriated	Unappropriated
Crawford	83	\$ 67,585	.123	\$ 8,394	99.8	\$ 5,068	\$	\$ 1,626	\$ 1,820
Cutler	654	255,320	.069	17,884	108.6	19,149	1,500	6,612	12,985
Danforth	821	371,752	.136	51,173	93.1	27,881	3,879		20,816
Deblois	26	53,530	.115	6,236	99.7	4,014	396	1,278	1,173
Dennysville	303	381,260	.050	19,342	84.7	28,594		3,592	8,195
East Machias	1,198	421,840	.1348	57,656	100.	31,638		5,496	25,635
Eastport	2,537	6,885,223	.029	201,544	106.2	516,392	3,363	3,812	56,518
Grand Lake Stream Plt.	219	282,138	.085	24,180	99.8	21,160		79	7,886
Harrington	717	352,990	.093	33,347	100.	26,474	664	4,327	4,561
Jonesboro	428	490,795	.058	28,802	99.5	36,809	4,667	1,288	1,320
Jonesport	1,563	1,761,390	.040	71,686	97.	132,104	190	12,351	9,967
Lubec	2,684	7,385,220	.028	208,871	97.	553,891	46,285	3,207	9,629
Machias	2,614	1,215,804	.110	135,235	100.5	91,185	148,000	13,051	27,734
Machiasport	980	239,113	.160	38,861	92.8	17,933	8,500	2,006	2,303
Marshfield	267	82,378	.016	13,354	103.4	6,178		1,602	3,752
Meddybemps	86	65,181	.085	5,540	117.5	4,888		4,470	841
Milbridge	1,101	970,700	.071	69,685	98.1	72,802	19,800	7,765	6,883
Northfield	79	149,501	.074	11,129	98.4	11,212		1,339	4,652
Pembroke	871	377,320	.096	36,786	95.5	28,299	834	3,265	5,909
Perry	564	676,393	.048	32,893	91.5	50,730		2,281	10,816
No. 14. Plt.	63	101,909	.076	7,793	99.1	7,643		617	2,200
No. 21 Plt.	56	78,148	.060	4,748	100.	5,861		296	1,974
Princeton	829	696,305	.064	45,164	98.4	52,222		2,611	15,140
Robbinston	476	267,080	.101	27,356	99.1	20,031	14,250	5,070	8,618
Rogue Bluffs	152	50,608	.110	5,659	99.7	3,795		881	3,773
Steuben	673	762,004	.054	41,628	96.	57,150	2,000	74	5,510
Talmadge	58	141,155	.035	4,982	98.3	5,866		369	3,058
Topsfield		465,400	.029	13,634	98.8	34,905	639	3,824	2,940
Vanceboro	389	268,556	.094	25,562	98.2	20,141	1,000	3,828	365
Waite	73	89,375	.084	7,570	97.5	6,703		1,709	2,679
Wesley	145	119,424	.102	12,265	93.6	8,957		1,113	9,775
Whiting	339	221,776	.079	17,758	96.3	16,633	2,000	849	512
Whitneyville	229	220,590	.091	20,230	92.3	16,544		1,016	7,074

YORK COUNTY

Acton	501	804,700	.098	79,208	99.6	60,353	44,872	11,304	462
Alfred	1,201	721,783	.117	85,289	92.3	54,133		3,163	24,829
Arundel	907	974,050	.051	50,391	95.1	73,054	50,593	5,879	10,960
Berwick	2,738	3,407,510	.047	162,076	97.1	255,563	125,990	5,547	40,296
Biddeford	19,255	16,420,916	.054	899,377	97.	1,231,568	1,100,000	50,383	9,576
Buxton	2,339	3,480,543	.068	238,746	98.	261,041	18,750	9,937	66,447
Cornish	816	447,017	.113	51,017	88.5	33,526	7,000	7,975	14,886
Dayton	451	924,959	.050	46,614	99.3	69,372		4,467	2,076
Eliot	3,133	2,669,620	.075	202,384	97.7	200,221	145,262	27,055	5,957
Hollis	1,195	2,231,840	.060	134,759	98.5	167,388	8,500	51	18,000
Kennebunk	4,551	8,318,425	.055	460,982	95.3	623,882	295,000	51,237	47,574
Kennebunkport	1,851	7,527,475	.036	272,465	98.2	564,560	110,500	5,980	30,143
Kittery	10,689	9,094,190	.062	568,490	95.9	682,064	312,600	38,783	15,947
Lebanon	1,534	860,593	.123	107,014	100.1	64,544	6,000	12,280	6,657
Limerick	907	619,980	.120	75,085	88.6	46,498		13,948	9,389
Limington	839	459,480	.138	64,038	96.4	34,461	9,736		10,089
Lyman	529	529,232	.070	37,388	92.9	39,692		2,184	11,610
Newfield	319	464,320	.074	34,615	95.8	34,824		2,443	6,471
North Berwick	1,844	1,072,500	.1386	150,010	96.8	80,437	70,495	6,006	36,648
Old Orchard Beach	4,580	9,541,425	.059	565,790	94.	715,607	657,363	16,414	5,685
Parsonsfield	869	732,855	.102	74,751	98.4	54,964	5,300	33,173	16,209
Saco	10,515	16,327,720	.053	872,755	97.3	1,224,579	455,690	4,553	26,425
Sanford	14,962	22,011,880	.0588	1,390,296	90.6	1,650,891	640,385	152,695	464,035
Shapleigh	515	522,588	.127	66,753	101.2	39,194		3,000	2,999
South Berwick	3,112	2,804,430	.079	223,722	98.5	210,332	85,000	2,962	2,281
Waterboro	1,059	2,743,189	.036	99,622	96.6	205,739		5,875	27,575
Wells	3,528	11,971,200	.0435	523,873	97.4	897,840	96,630	46,459	27,592
York	4,663	12,678,404	.0415	529,543	98.	950,880	205,350	33,781	60,588

(a) Information not available.