

MAINE STATE LEGISLATURE

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STATE OF MAINE

Twenty-Sixth Report

OF THE

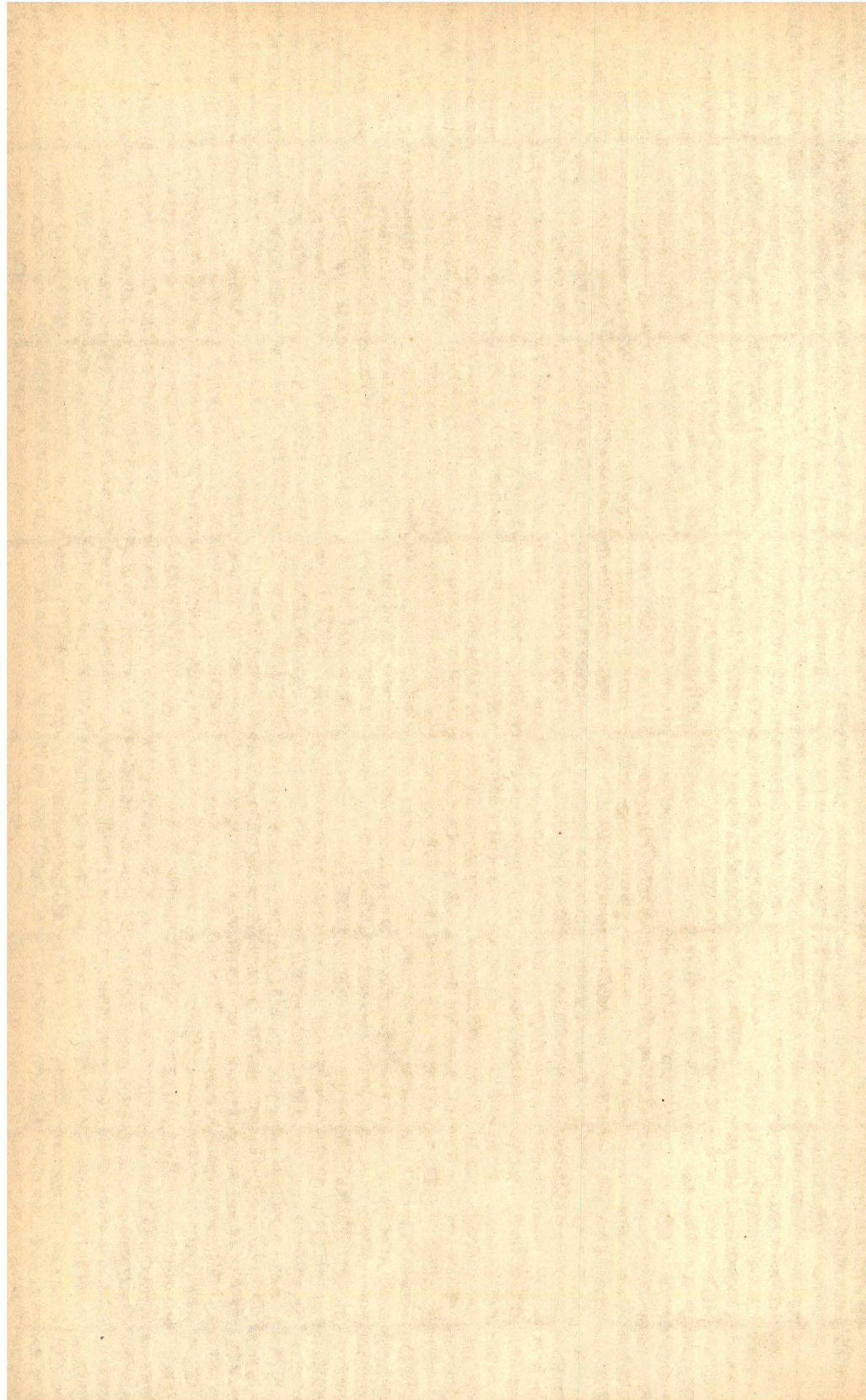
State Auditor



FOR PERIOD

JULY 1, 1944 TO JUNE 30, 1945

Fred M. Berry
State Auditor



STATE OF MAINE

Twenty-Sixth Report

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STATE OF MAINE

State Department of Audit

Augusta

December 17, 1945

The Honorable Horace Hildreth
Governor of Maine
Members of the 92nd Legislature

It is my pleasure to submit herewith, the annual report of the State Auditor for the fiscal year ended June 30, 1945. Simplicity and clarity have been sought in its preparation to produce maximum usefulness to the Legislature, the Governor, and the people.

The report includes a text which outlines the result of our audit work on different subjects reviewed. There is also presented a statement of the State's financial standing, with supporting schedules and other exhibits pertinent to State finances. A review of the Legislative Budget Plan for the fiscal year 1944-45 is included, which compares the result of the fiscal year's operation with budget estimates approved by the 91st Legislature. This comparison suggests that substantial savings can be obtained for the taxpayers after effectual study has been made by the Legislature. Other material is prepared for the attention of the Legislature and the people who are interested in the progress of State financial administration. Recommendations are made, and it is hoped that careful consideration will be given to them by those who are directly concerned.

I trust this report meets with your approval for it has been developed by a staff of men and women who have worked hard to fulfill the responsibilities of this office. I am happy to certify that it reflects, to the best of my knowledge and belief, true statements of the State financial affairs. In the work we have applied generally accepted auditing standards and included all procedures that we found necessary to discharge our duty under the letter and spirit of the statutes. Insofar as we are able to ascertain within the scope of our examination, the financial transactions of the State Government have been satisfactorily handled with, of course, such exceptions as may be noted herein.

Respectfully submitted,

Fred M. Berry
State Auditor

COMMENTS AND RECOMMENDATIONS

In January, 1945, a reorganization of departmental auditing procedure was undertaken. It was believed that the workings of this office would be considerably strengthened by establishment of the position of Deputy Auditor. With the cooperation of the State Personnel Board, this was accomplished and has proved of considerable advantage. Much of the detail work and responsibilities of the State Auditor are now shared by the Deputy, permitting the former to spend more time in organizational work and the establishment of stronger audit procedures.

One of the first tasks of reorganization was to eliminate the "resident-auditor plan," under which individual auditors were permanently assigned to certain departments to make a continuous post-audit of books and records. This practice appeared unpropitious not only with reference to the individual auditor so assigned, but also to the department head and employees concerned. It is acknowledged that the former method had certain advantages, but these appeared outweighed by the need for change. At present, one or more auditors are assigned to specific jobs as scheduled, and the work is done periodically rather than by the "resident-auditor plan." This procedure is more effective, since it enables the use of more experienced men to supervise the work of others less experienced.

The use of an audit certificate was introduced. Each report of audit made to a department, institution or any other agency of State Government, includes a certificate from the State Auditor. It broadly states what has been done and the result of our findings. Noted exceptions are incorporated in the certificate when evidences of illegal transactions, improper financial administration, or incompetence in keeping accounts are found. Recommendations are also contained in the written comments.

Comprehensive work programs are being developed applicable to each department and institution. They contain information relative to books and records maintained, detailed procedures to follow during examination, and other facts pertinent to the problem under review. The program is flexible and subject to change at any time. It does, however, enable each auditor to know what was accomplished during the previous audit and how it was developed. He may, during his examination, amend the program to any extent deemed desirable, such change being subject to the approval of division supervisors. The

program is intended at all times to represent the very strongest approach to the examination of any department, institution or agency.

The office has made extensive use of outside verification methods and has established other external controls which are helpful. These independent sources of information have proved exceedingly valuable and have led to the discovery of defalcation and provided other material which contributed to elimination of weaknesses from the financial administration of State Government.

It was deemed advisable to request the State Personnel Board to make changes in the salary ranges of the auditors. The salary range prevailing in January, 1945, did not seem commensurate with the work required of junior and senior auditors. This request was approved and it seems certain that the adopted range will enable the State to retain the present staff of auditors for the specialized auditing work required. If replacements are needed it will permit the employment of men who are competent to handle the work.

During the fiscal year ended June 30, 1945, the State Department of Audit has conducted 466 examinations, as follows:

State Departments	87
Boards	15
Institutions	14
Normal Schools	5
Quasi-Independent Agencies	2
Fair Associations (Racing)	1
Academies	19
Municipalities	203
Counties	13
Municipal Courts	27
Trial Justices	20
Registers of Probate	15
Registers of Deeds	13
Public Administrators	16
Clerks of Court	8
County Jails	8
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	466

There have been two defalcations alleged, both occurring in the Department of Secretary of State, Motor Vehicle Division. The Calais

Branch Office of the Motor Vehicle Division was found to have irregularities in the handling of funds and its former Manager was convicted of embezzlement. He was sentenced to serve a term of one to two years in State Prison. The amount of this defalcation was \$1,077.00 and restitution was made to the State. In the Bangor Branch Office, discrepancies were noted in the amount of \$357.00. Restitution has been made in this case by the employee concerned, and the matter is scheduled for disposition during the January, 1946, term of the Superior Court at Bangor. Audits were also made of other branches of the Motor Vehicle Division, and insofar as we are able to determine all monies and inventories were properly accounted for. It has been recommended to the Secretary of State that a perpetual inventory system for handling registration plates with daily control be established at the main and branch offices. This will provide a much stronger internal control than presently exists.

Earlier in the year the manner in which balances in appropriation accounts were reported by the Finance Commissioner and Controller was reviewed by this office with the former. It was contended that the manner of reporting transfers between accounts tended to cloud the picture of financial operations and it was urged that transfers should be shown entirely supplemental and apart from the actual operation costs of departmental activities.

The Legislature makes specific appropriations of which there may be several for a department. It authorizes transfers between individual appropriations within a department upon recommendation of the department head concerned, and budget officer, and approved by the Governor and Council. However, it is our opinion that the amount of unexpended or overdrawn balances should be clearly shown as well as the disposition of them. This will enable the Legislature to view a more accurate record of the operations as compared to the original budget plan approved by them.

While recognizing the fact that accounting presentation is many times a matter of individual opinion, it is believed that the simpler and clearer it is kept the more useful it will become to those who must use it. When expenditures exceed the original budget plan, and they are occasionally bound to, it should be so set forth and a reasonable explanation of the circumstances will be of material value to those charged with the responsibility of raising and allocating State funds. One of our prepared exhibits shows the amount of money appropriated by the 91st Legislature and what actually happened to it.

Considerable time has been devoted to accounting problems in State Institutions. The present systems of bookkeeping at the Institutions appear incomplete, and differ greatly from the records maintained some years ago, at which time all Institutions kept a simple system of bookkeeping. It enabled the officers to know at all times the financial status, and gave them the tools with which to administer their financial affairs efficiently. Subsequent to the adoption of the Maine Administrative Code, the accounting of the Institutions was transferred to the Department of Finance, Bureau of Accounts and Control, and gradually the Institutions were relieved more and more of the responsibility of keeping complete records. This appears to be an unhealthy situation. Much can be said for centralized accounting, but it seems wise to limit its use to control accounts only. Unless it is so handled, it destroys, to a great extent, the initiative and interest of the spending agencies, and consequently is not conducive to good economy. There also should be a concentrated record from which the Auditor could review the many financial transactions of the Institutions during an examination period. It is recommended that steps be taken to re-establish, at the earliest possible date, a practical system of bookkeeping at the Institutions. It does not appear that additional personnel would be required to place this system in effect. It should create more interest on the part of the officers at the various Institutions who are charged with handling financial affairs, with the ultimate result of more economy.

A lengthy study was made of the State fire insurance problem with the following results: It was noted in January, 1945, that refunds of fire insurance premiums were made to the University of Maine, and Maine Maritime Academy in the amounts of \$7,560.82, and \$1,049.27 respectively. They were predicated on a new method of allocating fire insurance premiums, vastly different from the formula used in previous years, and therefore were questioned. Exception was taken to these refunds as well as to other adjustments made on the basis of the 1944 insurance study. In my opinion, the new formula was not correct for the following reasons:

The application of rates used was not in accord with the rates promulgated by the New England Fire Insurance Rating Association.

The prorating of content coverage proportionate to building values reflected substantial errors in premium allocation.

The average content rates promulgated on full book value coverage in each individual building at the University of Maine was figured on the total content value at June 19, 1943, in the amount of \$1,466,714.81. It was used in computation as compared to \$1,230,000.00 actually covered in the State Insurance Policy. There was a reduction of \$92,600.00 in the content value, and an approximate ten per cent reduction of total content from 1943 that was not considered in the establishment of the average content rate which was computed at .3978. Had these facts been considered a much higher average rate would have resulted; consequently, a much higher premium allocation would have been reflected and chargeable to the University of Maine.

The fact that the refund to the University of Maine produced an adjusted payment of \$11,121.06 led us to make further study of the matter, for this amount was approximately \$700.00 less than would have been paid if the over-all State average rate of eighty cents (three years) had been applied.

It was recommended, after considerable study, that refunds be requested of the University of Maine, and Maine Maritime Academy, in the amounts of \$4,191.72, and \$182.37 respectively. Refunds have been received for these amounts.

Other recommendations were:

That, steps be taken to adjust errors on the basis of the correct formula promulgated by the New England Fire Insurance Rating Association.

That, the revolutionized method of allocating fire insurance charges to various State departments and institutions, used during the past year, be discontinued.

That, a lump sum appropriation be made by the Legislature as in past years to pay fire insurance premiums of the State. This would cover charges against each department and institution financed from the General Fund.

That, the Governor and Council issue an order authorizing rates to be used by the Insurance Department when computing premiums applicable to outside agencies. These rates should be obtained from the New England Fire Insurance Rating Association.

That, all matters relating to insurance of any kind be referred to the Insurance Department for approval before action is taken. This will utilize the facilities of the department in the manner contemplated when it was created.

That, claims for fire losses be filed for collection of losses more promptly than in the past. By so doing it will facilitate earlier collection, and will tend to eliminate controversial matters which otherwise may arise in settlement.

The method of bonding State employees was given considerable study by the Governor and Council. Previous to this year, each department and institution prepared its own bond list, subject to the approval of the Governor, upon recommendation of the State Auditor and Commissioner of Finance. This procedure entailed considerable work and required unusual judgment by those charged with the establishment of proper bond coverages and the designation of employees who were to be bonded.

The Governor and Council have approved a new plan by which all employees are covered under a blanket bond and each for a maximum of \$50,000.00. The cost of this bond is slightly less than that of the old plan, and it provides a broader and more comprehensive coverage. The State Treasurer and his employees, however, are not included in this coverage, for it is a constitutional requirement that they be bonded under a separate coverage, and for specific amounts. There were other features included, such as, coverage of securities against robbery and burglary, as well as an open stock coverage of the inventories of the State Liquor Commission.

Based on December 31, 1944 figures, the new bond covers 3,358 employees of whom only 719 were bonded under the old plan. This new blanket bond became effective July 9, 1945, in conformance with an order passed by the Governor and Executive Council.

In accordance with Chapter 361, Public Laws of 1945, the books and records of every person, association or corporation conducting a race meeting shall be subject to audit at any time by the State Department of Audit. This law became effective July 21, 1945.

All associations, corporations, etc., who have conducted race meetings since July 21, 1945, were subject to examination by this Department and with one exception those who have been audited have willingly cooperated by producing their books and records for review. It is regretted that the Down East Trotting Association of Old Orchard Beach, has refused inspection of its books and records, there-

fore making it necessary to refer the matter to the Attorney General for action. The Secretary of this Association stated, at the time the examination was requested, that the officers of the Association believed the audit law to be unconstitutional and consequently the books and records would not be submitted to examination.

In view of the position taken by the officials of this Association, the Attorney General was asked for an opinion of the question. He replied, stating in part, "It seems to me that the wording of the statute is plain and needs no interpretation," and he further cited a section of the statute which reads, "which books and records shall be subject to audit at any time by the State Department of Audit." He has also written to the Association requesting that the books and records be made available for audit, but at this writing we are still awaiting action on the part of the Association. The race meeting was held the latter part of July and early August, 1945.

As Chapter 361, Public Laws of 1945, was passed late in the Legislative Session no funds were made available in this year's appropriation for the auditing work of race meetings. It is hoped, however, that it will be possible to absorb the extra costs, otherwise a request will be made of the Governor and Council for assistance from the State Contingent Account. The work of auditing the various associations and corporations requires the assignment of one or more auditors to cover the race meetings at the time they are held throughout the State.

This is the first year since 1940 that the State Auditor's certificate has not appeared on the financial statement of the State issued by the State Controller. Deviation from this practice was effected because of the need to qualify the certificate due to the incomplete status of audit at the time the Controller's report is published. It is believed that the better practice is to take the necessary time to complete the work before issuing any certificate. The Legislature was helpful in this respect by passing a law which became effective this year, and which permits the State Auditor to make his report within four months after the official closing of the Controller's books. This interval should provide ample time for a thorough and complete examination of State accounts so that when the Auditor's certificate is issued, qualifications will be kept at a minimum.

From the records of the Bureau of Accounts and Control, a consolidated balance sheet has been prepared showing the financial stand-

ing of the State as of June 30, 1945. It differs somewhat from the presentation of the Controller in that it reflects the status in three funds only; namely, General and Special Funds, Highway Fund, and Trust and Agency Funds. It is believed that these three funds adequately reflect the financial position of the State, and that such a presentation enables the average citizen more readily to perceive the actual worth of the State of Maine as of a given date. It is not suggested that the detailed classification of funds as recorded by the Controller is not proper accounting practice, but again simplicity is desirable when presenting a report to the people who as a whole are not familiar with technical accounting procedures.

The financial status of the State is sound, and excellent progress has been made during the past twelve years in the reduction of its bonded debt. The bonded debt of the State as of June 30, 1945, amounted to \$19,052,500.00, whereas, at June 30, 1933, the peak year, it amounted to \$31,393,500.00. An average reduction of approximately \$1,000,000.00 per year is indicated during this period, a record of which the people should be justly proud. In spite of various current reports about a dark future ahead for State finances, it appears probable that problems of the future will be as well met as they have been in the past. Much credit is due past Legislatures for their careful planning, and also to the Governors and State officials who have zealously tried to carry out the financial programs outlined by these Legislatures.

In the course of audits of the State departments, boards and institutions, a general lack of an adequate system for inventory control of office equipment, office supplies, and other items, was noted. It is recommended that serious consideration be given to establishment of a uniform system of recording and control of such inventories. The fact that such inventories in the various State departments and agencies amount to many thousands of dollars makes it desirable that adequate records and controls be maintained. A simple and effective system adaptable to the requirements of all departments can be designed. It is believed that such records and controls should be kept by each agency or office responsible and subject to examinations and audit, with a physical check of inventories for comparison.

It is recommended that consideration be given to changing the statutes to relieve the State Auditor from membership on the Farm Lands Loan Commission, the Emergency Municipal Finance Board,

and the Committee on Destruction of Records. It appears unsound in principle to require the State Auditor to act in an official capacity, and subsequently to pass upon his own acts.

It is suggested that a desirable and logical change in the financial set-up of the State Government would be effected by separation of the Budget Office from the Department of Finance and Bureau of Accounts and Control. The present law which provides for the appointment by the Governor of a State Budget Officer, who may also be the Commissioner of Finance, does not appear conducive to the best financial administration of the State Government. For some years past, the position of State Budget Officer has been held by the Commissioner of Finance. It is felt that from the standpoint of budgetary control, more efficiency would be attained by having the State Budget Officer independent of the Commissioner of Finance. Such an official could be appointed by the Governor and would be accountable to that official and the Legislature to the end that the biennial budget, prepared under his supervision, would be faithfully followed as finally passed upon by the Legislature. Oftentimes the consolidation of Budgetary and Accounting Activities under one head leads to a tendency to make the results of financial operations, as reflected by the accounting set-up, coincide with the budgetary picture as forecast in a period several years prior. This has been accomplished by the use of transfers to cover overdrafts, actual or anticipated, which in many cases beclouds the actual picture of the results of operations. It is believed that by showing the true financial outcome and its relation to the original budgetary plan, much greater benefits may be obtained through providing a more accurate guide to subsequent Legislatures and budget officials in formulating budgets.

It is recommended that a thorough study be made of the problem of providing adequate and readily accessible storage space for the State's records. The situation is at present unwholesome. Many of the financial records of the State Government, except the most current, are stored in various buildings and in many cases are very inaccessible. It would seem that in planning for the proposed new State office building consideration should be given this problem.

The Exhibits and Schedules pertaining to State Departments and Institutions summarize the results of audit work on the books and

records of the State for the year ended June 30, 1945. They have been prepared from an auditor's viewpoint; that is, to show the financial condition of the State at that date, and the factors which brought about that condition.

As previously mentioned, there has been prepared a consolidated Balance Sheet in three parts; General and Special Funds, Highway Fund, and Trust and Agency Funds, thus reflecting the financial condition of funds in summarized form. In the first, there is included the activities of those departments financed by General Fund appropriations and self-supporting divisions administered by those departments. The Highway Fund section includes those departments and divisions financed from the General Highway Fund and self-supporting activities administered by the State Highway Commission. The Trust and Agency section is subdivided into three distinct parts to reflect more clearly the proper category of each. The State Trust Funds section is devoted entirely to those funds which have been deposited in trust with the State for various specific purposes.

The proper classification of the Unemployment Trust Fund has been a subject of much discussion among the officials of the various States, with no definite conclusions reached. Some contend that it is part of the normal operations of State Government, while others classify it as a legitimate trust fund. The Maine statutes establish a special Unemployment Compensation Fund, separate and apart from all public monies or funds of this State, with provisions that the fund must be used solely for the payment of benefits as set forth in the unemployment law. Under these circumstances, it is felt that this fund should be accounted for apart from the other State funds. Thus, it is shown as a subdivision of the trust and agency section of the Balance Sheet. It is felt improper to include this fund with those of normal State activities, because its revenue, aggregating millions of dollars, might tend to give an inflationary picture of funds available for normal State activities.

The agency section reflects the results of those operations wherein the State acts as agent in the collection of certain taxes and fees, which are turned over to counties and municipalities. These include county taxes in unorganized territories, dog licenses, bank stock taxes, etc.

In support of the balance sheet items, an outside verification was made of all cash in banks and of such taxes receivable as was deemed advisable. The securities, representing the investment accounts, were

verified by physical count and found safely deposited in the custody of the State Treasurer. A review of subsequent transactions indicates the accounts receivable and inventory items are conservatively stated, and that the accounts payable items were subsequently liquidated.

In Exhibit B and its supporting schedules, are shown the operations of the various departments and the results of those operations. The Exhibit is arranged to show the source and total of all funds available to each department, the expenditures from those funds, the resultant unexpended balances or overdrafts, and their disposition. In compiling these figures, certain revenues are shown as gross by adding to the net figures, shown on the State's books, the administrative expenses which had been deducted. Those expenses are included in Exhibit B as expenditures. It is believed that this method more properly shows actual revenue and expenditures. These include Liquor Commission expenses of \$814,289.51, Railroad and Telegraph tax refunds of \$87,749.02, Racing Commission expenses of \$9,365.02, and Cigarette Tax expenses of \$34,542.39.

In the compilation of the exhibits and schedules comprising a part of this report, encumbrances approximating \$64,000.00 against appropriations have been treated as expenditures from such appropriations for the fiscal year ended June 30, 1945. These are included in Other Current and Accrued Liabilities of the Balance Sheet. The presentation in this manner is believed to reflect more accurately and correctly the true operating result of each legislative appropriation against which such encumbrances were outstanding as of the close of the fiscal year. While the theory of carrying forward to the succeeding fiscal year certain unexpended balances of the previous years' appropriations to provide for the payment of obligations incurred prior to June 30, may be sound, it is believed that in practice its application over a period of years may result in a distinct disadvantage to the taxpayers of the State. This result could be brought about if State officials were to encumber heavily various appropriations at or near the close of a fiscal year in order to spend a large part of a substantial unexpended balance which would otherwise lapse. This practice certainly would not lead to the greatest possible economy in State expenditures.

Approximately \$226,000.00 has been eliminated from Revenues and Expenditures, as the sum represents intra-institutional transfers of farm products, based more or less on arbitrary prices without consider-

ation of production costs. Until such time as adequate records can be installed in the institutions to control their activities properly, it is believed such transfers should be eliminated.

Total net revenues (Exhibit A-1) for operations of State Departments, Institutions, and Agencies, were \$35,301,365.10, while expenditures were \$32,262,745.16, applying as follows:

	General and Special Funds	Highway Funds
Total Revenues	\$25,362,582.29	\$9,938,782.81
Total Expenditures	22,599,028.13	9,663,717.03
Excess of Revenue over Expenditures	<u>\$ 2,763,554.16</u>	<u>\$ 275,065.78</u>

Exhibit C lists the detail of the unappropriated surplus increases, however, they are briefly summarized as follows:

	General Fund	Highway Fund
Balance of Unappropriated Surplus July 1, 1944	\$ 4,102,918.49	\$ 4,501,163.48
Additions:		
Adjustment of Prior Year's Transactions	16,974.67	8,768.96
Change in Carrying Balances	263,511.79	62,931.05
	4,383,404.95	4,572,863.49
Deductions:		
Additional Working Capital Advances	593,661.67	—0—
Increase in Contingent Account	200,000.00	—0—
Write-off of 1936-37 Deficiency	592,111.29	—0—
Total Deductions	1,385,772.96	—0—
Adjusted Surplus	2,997,631.99	4,572,863.49
Excess Revenue over Expenditures (as above)	2,763,554.16	275,065.78
Balance of Unappropriated Surplus June 30, 1945	<u>\$ 5,761,186.15</u>	<u>\$ 4,847,929.27</u>

The Balance of the Unappropriated Surplus Accounts, shown by the Controller's Report as of June 30, 1945, differs somewhat from those listed in this report. These differences are reconciled as follows:

	General Fund	Highway Fund
Balance of Unappropriated Surplus at June 30, 1945 per Controller's Report	\$ 5,767,455.32	\$ 4,846,852.27
Audit Additions:		
Dividends on Impounded Bank Accounts	359.52	
Additional 1944-45 Revenue—Calais Branch—Motor Vehicle Division		1,077.00
	5,767,814.84	4,847,929.27
Audit Deductions:		
Inheritance Tax Receivables, Carried in Error	6,628.69	
Balance of Unappropriated Surplus June 30, 1945, shown above	<u>\$ 5,761,186.15</u>	<u>\$ 4,847,929.27</u>

Exhibits D and E, and supporting schedules, list the detail of the State trust funds for the fiscal year, the former showing the changes in the principals, while the latter shows the income from the various trusts and the disposition of it. The trust funds increased approxi-

mately \$1,000,000.00 during the year, mostly in the retirement funds, \$402,000.00 being added to the Teachers' Retirement Fund, and \$446,000.00 to the Employees' Retirement Fund.

Attention is called to this latter fund and the reflected increase. Additions to the fund by member contributions, participating districts, and earnings, were as follows: Member contributions from State employees \$241,965.67, Municipal employees \$35,913.30, and Port of Portland employees \$256.58; Municipal appropriations \$68,-127.43; Federal Government \$4,400.00; earnings \$22,722.44, or a total of \$373,385.42. This was supplemented by State appropriations of \$300,115.00, and transfers from the Teachers' Retirement Fund of \$3,950.27, making a total increase of \$677,450.69; refunds to withdrawn members of \$25,342.84, and pensions of \$205,730.97 were paid, resulting in a net increase in the fund of \$446,376.88. Pension payments not only included those to retired members, but also covered those to former employees who had been retired under the previous pension law. While additions to the fund were more than three times the total of all pension payments, it should be borne in mind that many factors are involved which may create this condition. One of which is that a considerable number of employees who have reached retirement age are still employed in State service. This unquestionably is due, to some extent, to wartime conditions which required the retention of older employees. The 92nd Legislature, in its wisdom, recognized that a study should be made of the State Retirement Plan and consequently an Interim Committee was appointed for this work.

The total net income from trust funds (Exhibit E) amounted to \$176,607.21 for the year. Of this amount, \$107,189.37 was added to the principals of the various funds, leaving \$69,417.84 available for distribution. This latter amount was supplemented by State appropriations (to meet required legal interest rates) of \$24,630.05, and \$93,989.72 was distributed to various beneficiaries. At the year end, undistributed income of \$2,467.20 was shown. Of this amount, \$2,340.83 was impounded in various closed banks, no specific beneficiaries were shown for the distribution of \$48.06, and the balance, by the terms of the trusts, was not subject to distribution until future dates.

The Municipal Division of the State Department of Audit operates on a self-supporting basis and derives its income from charges made to municipalities, counties, and other agencies for services rendered.

It receives no appropriation from the Legislature. Records of counties and courts are subject to audit under the provisions of Chapter 16, Section 3, Revised Statutes of 1944, and the records of municipalities are subject to audit on request, under the provisions of Chapter 80, Section 116, Revised Statutes of 1944.

At the present time the per diem charges for auditors conducting these examinations are:

- \$12.00 per day for auditors receiving \$39.00 per week or over.
- \$10.00 per day for auditors receiving less than \$39.00 per week.
- \$ 5.00 per day for clerical and typing work.

These rates were approved by the Governor and Council. In addition to these charges the Municipal Division is reimbursed for all necessary travel expenses incurred by its personnel in connection with examinations. The recent adjustment of salary ranges applicable to auditors of this Department, and approved by the State Personnel Board, will tend to increase these rates slightly, if the Division is to remain self-supporting. Recommendations have been made to the Governor and Executive Council to this effect so that commencing January 1, 1946, this Division will not operate at a loss. The proposed increased rates are not in excess of those charged by competent outside public accountants.

Through December 17, 1945, the Municipal Division had completed examinations of 226 municipalities, with 14 more to be completed covering the 1944 municipal year. In addition 246 municipalities have been or are to be audited by independent public accountants, thus of a total of 499 municipalities in the State of Maine, 486 have arranged to have their accounts audited in compliance with the statute. The remaining 13 have not provided this Department with information that their accounts have been audited, which indicates a violation of the law. Failure of these towns to comply with the statute will necessitate a report to the Attorney General for action.

Data presented on "Cities, Towns, and Plantations, Arranged by Population With Per Capita Statistics" and "Valuation and Debt Statistics of Cities, Towns, and Plantations" was compiled from the audit reports filed in this Department. In instances where the 1944 audit reports have not been made available, figures for the 1943 municipal year were used. There were, however, several instances in which the information was not available for either the 1943 or 1944 year. Therefore, it is not possible to include the information for

these towns in our statistical report. This first tabulation lists the municipalities in accordance with the population as shown by the 1940 census, and reflects the tax rate, commitment, per capita commitment of residents and non-residents, the amount of delinquent taxes, and the surplus or deficit for each city, town or plantation. The second tabulation arranges the municipalities by counties and shows the resident and non-resident valuation, the legal debt limit and the component parts of the liabilities for each.

There has been a marked decrease in the liabilities of the municipalities as a whole, and the total uncollected taxes at the close of the 1944 municipal year appears considerably less than that shown for the previous year. A contributing factor in the financial improvement, undoubtedly, is the increase in taxpaying ability brought about by higher wages. It is also noted in many cases that a decided improvement in collection methods was made. There are, however, instances noted where municipalities have incurred debts in excess of their legal limit. Article XXXIV of the Constitution of Maine fixes the debt limit of municipalities at five per cent of the last regular valuation of the municipality. It provides, however, that cities having a population of forty thousand inhabitants or over may create a debt not in excess of seven and one-half per cent of the last regular valuation. The increase from five per cent to seven and one-half per cent, however, can only be accomplished by vote of the city council and may not exceed one-quarter of one per cent increase in any one municipal year until in not less than ten years the maximum of seven and one-half per cent has been reached.

The tabulation of "Valuation and Debt Statistics" lists the liabilities of municipalities, broken down by bonds, notes, accounts payable, and trust funds not invested. An analysis of this tabulation indicates that of the 499 municipalities in the State, 171 have either expended the trust funds or have not segregated them for the General Funds of the municipalities. Chapter 80, Section 106 of the Revised Statutes of 1944, specifically limits the manner in which trust funds may be invested. Since July 7, 1923, it does not permit towns to borrow money from these funds. It is recommended that careful attention be given by municipal officials in the handling of these trusts. The fund principals should be segregated from the income earned so that at all times a review of the financial statement of a municipality will indicate exactly the amounts of principals and unexpended income of non expendable trusts.

Generally speaking however, it appears that the financial condition of the State's municipalities has been materially strengthened during the past year.

The Municipal Division has completed examinations of the sixteen counties in the State of Maine for the year ended December 31, 1944. There is a combined statement incorporated in this report reflecting the assets and liabilities of these counties on a comparative basis. It is noted from this statement that uncollected taxes at December 31, 1944, amounted to \$44,479.00, whereas the previous year's figures reflect uncollected taxes amounting to \$100,495.00. The bonded debt of the counties has been reduced by \$220,400.00, term notes decreased \$4,180.00, whereas the sinking and reserve funds have been increased by \$291,082.00. The combined net surplus of the sixteen counties at December 31, 1944, totaled \$499,577.00, and represents an increase of \$345,774.00 over the previous year.

The tabulation on the "Comparative Statement of Receipts and Expenditures of the Sixteen Counties of the State of Maine" presents, a summary of receipts and expenditures for the year ended December 31, 1944. It reveals various items of revenue as well as a classification of expenditures pertinent to county operations.

Audits of other governmental agencies disclosed certain irregularities and deviations from the law. All delinquencies noted have been settled since the completion of the audit. These relate more especially to some of the county agencies, including municipal courts, trial justices, registers of probate, etc.

It is recommended that the Legislature conduct a study of the fee system now in use in trial justice courts, as well as its application to any other division of government, with the object of eliminating personal gains that may accrue by this method. It is possible that those charged with administering affairs of government could well be compensated on a salary basis which would, in all probability, prevent misuse of the fee system.

Trial justices do not receive salaries, but retain certain fees collected for execution of their duties as set forth in Chapter 97, Section 22, Revised Statutes of 1944. As an example of the possible misuse

of the fee system, it is noted that one trial justice follows the practice of entering a plea of not guilty in behalf of a respondent which, by so doing, permits the collection of a \$5.00 fee rather than \$2.00 which would be assessed if a respondent's plea of guilty had been entered. The difference represents a "trial of an issue" fee in the amount of \$3.00 to which the trial justice is entitled if an issue is made by the respondent. Opinions have been rendered by former Attorney General Cowan and the present Attorney General Farris that such a fee is properly chargeable only when the allegation in the warrant is denied by the respondent.

In conclusion I wish to thank the Governor, State Officials, Department Heads, and the many County and Municipal Officers who have wholeheartedly cooperated with members of our staff in the performance of their duties.

**EXHIBITS AND SCHEDULES
STATE DEPARTMENTS AND INSTITUTIONS**

ASSETS
General and Special Funds

Schedule No.		
A1-2	Cash	\$ 5,157,164.32
A3	Investments	4,951,600.50
A4	Taxes Receivable	1,407,644.08
A5	Accounts Receivable	315,505.97
A6	Inventories (Service Departments only)	2,363,792.75
	Furniture and Fixtures (Liquor Commission only)	51,891.19
A7	Plant Equipment (Service Departments)	94,372.08
	Other Assets	18,974.08
A8	Amount to be Provided for Retirement of Bonds: Capitalized Expenditures	1,870,000.00

TOTAL ASSETS—GENERAL AND SPECIAL FUNDS \$16,230,944.97

Highway Fund

A1	Cash	\$ 3,003,269.05
A3	Investments	4,200,000.00
A4	Taxes Receivable	6,046.16
A5	Accounts Receivable	158,884.78
A6	Inventories (Highway Garage only)	189,459.95
	Furniture and Fixtures (Highway Garage only)	1,253.30
A7	Plant Equipment (Highway Garage only)	354,197.76
	Land and Buildings (Highway Garage only)	253,734.21
	Other Assets	25,487.26
A1-2-3	Kennebec Bridge Sinking Fund—(Retirement of Bonds)	108,723.43
	Amount to be Provided for Retirement of Bonds: Sinking Fund Deficiency—Kennebec Bridge Bonds	5,494.88
	Contract with M. C. R. R.—Kennebec Bridge	1,385,781.69
	Other Capitalized Expenditures—Highway and Bridge	15,682,500.00

TOTAL ASSETS—HIGHWAY FUND \$25,374,832.47

Trust and Agency Funds

State Trust Funds:		
A1	Cash	\$ 692,971.72
A2	Cash—in Closed Banks	89,208.27
A3	Investments	6,131,975.57
A4	Taxes Receivable	19,962.66
A5	Accounts Receivable	31,269.99
		\$6,965,388.21
Unemployment Trust Fund:		
A1	Cash	19,729.63
	Deposits with Federal Government	34,909,908.76
A5	Accounts Receivable	96,055.50
		35,025,693.89
Agency Funds:		
A1	Cash	207,944.88
A4	Taxes Receivable	5.00
		207,949.88

TOTAL ASSETS—TRUST AND AGENCY FUNDS \$42,199,031.98

TOTAL ASSETS—ALL FUNDS \$83,804,809.42

Note: Asset accounts having reserves for losses, depreciation, etc. are shown at net values. Gross values with reserves may be found in supporting schedules to Balance Sheet.

BALANCE SHEET

June 30, 1945

LIABILITIES, RESERVES AND SURPLUS
General and Special Funds

Schedule No.	Liabilities:		
	Accounts Payable (1944-45 items subsequently paid)	\$ 876,303.83	
A9	Other Current and Accrued Liabilities	135,844.40	
A8	Bonds, Unmatured	1,870,000.00	
		<hr/>	\$ 2,882,148.23
	Reserves:		
	Post War Public Works	950,000.00	
	State Contingent Account	500,000.00	
Exh. B	Carrying Balances	3,195,479.53	
		<hr/>	4,645,479.53
	Surplus:		
	Appropriated:		
	Working Capital Advances	2,921,406.80	
	Working Capital Surplus	20,724.26	
		<hr/>	
		2,942,131.06	
Exh. C	*Unappropriated Surplus	5,761,186.15	
		<hr/>	8,703,317.21
			<hr/>
	TOTAL LIABILITIES, RES. & SURPLUS—GENERAL AND SPECIAL FUNDS		<u><u>\$16,230,944.97</u></u>

Highway Fund

	Liabilities:		
	Accounts Payable (1944-45 items subsequently paid)	\$ 191,504.16	
A9	Other Current and Accrued Liabilities	88,367.98	
A8	Bonds, Unmatured	17,182,500.00	
		<hr/>	\$17,412,372.14
	Reserves:		
Exh. B	Carrying Balances		1,734,531.06
	Surplus:		
	Appropriated:		
	Working Capital	1,380,000.00	
		<hr/>	
		1,380,000.00	
Exh. C	Unappropriated Surplus	4,847,929.27	
		<hr/>	\$6,227,929.27
			<hr/>
	TOTAL LIABILITIES, RES. & SURPLUS—HIGHWAY FUND		<u><u>\$25,374,832.47</u></u>

Trust and Agency Funds

	State Trust Funds:		
	Accounts Payable (1944-45 items subsequently paid)	\$ 2,894.14	
	Income Undistributed	2,467.20	
	Trust Fund Principal	6,960,026.87	
		<hr/>	\$6,965,388.21
	Unemployment Trust Fund:		
	Accounts Payable (1944-45 items subsequently paid)	815.59	
	Reserve for Unemployment Benefits	35,024,878.30	
		<hr/>	35,025,693.89
	Agency Funds:		
	Accounts Payable (1944-45 items subsequently paid)	\$ 3,884.23	
	Due to Counties and Municipalities	204,065.65	
		<hr/>	207,949.88
			<hr/>
	TOTAL LIABILITIES, RESERVES, TRUST AND AGENCY FUNDS		<u><u>\$42,199,031.98</u></u>

TOTAL LIABILITIES, RESERVES, SURPLUS—ALL FUNDS \$83,804,809.42

*Unappropriated Surplus in General Funds of	\$ 5,761,186.15
was reduced by the 92nd Legislature by appropriating	2,844,476.00
for specific purposes, leaving a balance as of	
July 1, 1945 of	<u><u>\$ 2,916,710.15</u></u>

Summary of
REVENUES AND EXPENDITURES
Year Ended June 30, 1945

	General and Special Funds	Highway Fund	State Trust and Unemployment Funds
Revenues:			
Taxes	\$11,191,346.85	\$4,366,320.17	
Liquor (Gross)	7,474,603.88		
Grants and Assessments	5,063,401.55	1,229,960.77	
Motor Vehicles	5,844.00	4,036,814.11	
Other Services and Fees	1,032,835.28	96,218.20	
Rents and Concessions	54,772.93	500,639.40	
Hunting and Fishing	463,155.40		
Interest	92,400.00	35,039.50	
Toll Bridges		74,309.25	
Contributions			\$8,447,167.33
Trust Fund Earnings			830,090.22
State Appropriations to Trust Funds			*468,118.05
	<u>25,378,359.89</u>	<u>10,339,301.40</u>	
Less—Interdepartmental Revenue	15,777.60	400,518.59	
Total	<u>\$25,362,582.29</u>	<u>\$9,938,782.81</u>	<u>\$9,745,375.60</u>
Expenditures:			
Appropriation Accounts:			
Departments	\$17,028,467.51	\$7,055,655.25	
Institutions, State	2,662,993.51		
Bond Retirement	145,000.00	1,794,000.00	
Bond Interest	25,700.00	637,923.00	
Grants:			
Charitable Institutions	36,914.72		
Maine Maritime Academy	50,000.00		
University of Maine	704,000.00		
Other Grants	5,863.42		
Special Revenue Accounts:			
Examining Boards	19,926.38		
Activities Financed by Special Tax or Fees	893,394.68	5,824.83	
Highway Garage		456,387.27	
Toll Bridges		114,445.27	
Other Special Revenue Activities	1,042,545.51		
Withdrawal of Principal—Trust Funds			\$ 579,958.53
Unemployment Benefits			572,193.36
Payments to Trust Fund Beneficiaries			93,989.72
	<u>22,614,805.73</u>	<u>10,064,235.62</u>	
Less—Interdepartmental Expenditures	15,777.60	400,518.59	
Total	<u>22,599,028.13</u>	<u>9,663,717.03</u>	<u>1,246,141.61</u>
Balance:			
Excess of Revenue over Expenditures	2,763,554.16	275,065.78	
Increase in State Trust Funds			1,003,931.08
Increase in Undistributed Income—State Trust Funds			58.17
Increase in Unemployment Fund			7,495,244.74
Total	<u>\$25,362,582.29</u>	<u>\$9,938,782.81</u>	<u>\$9,745,375.60</u>

*Revenue Received from General Fund Appropriation

GENERAL AND SPECIAL FUNDS—DEPARTMENTAL OPERATIONS

Exhibit B

Year Ended June 30, 1945

	Balance Brought Forward	Legislative Appropriation	Transfers from Contingent Account Sched. B-1	Departmental Revenue Schedule B-2	Transfers	Total Available	Expenditures	Preliminary Balances	Year End Transfers Sched. B-3	Final Balance	
										Lapsed to Surplus	Carried Forward
Appropriations from Revenue:											
Accounts and Control, Bureau of...	—	\$100,900.00	\$4,729.91	\$77,719.85	—	\$183,349.76	\$183,349.76	—	—	—	—
Adj. General—Dept. Operations...	—	58,477.00	—	698.82	—	59,175.82	59,064.00	\$111.82	—	\$111.82	—
Military Fund	\$13,738.11	52,950.00	—	1,333.50	—	68,021.61	75,491.65	7,470.04	\$7,470.04	—	—
Operating State Armories	—	46,470.00	—	13,741.91	—	60,211.91	51,817.08	8,394.83	7,470.04	924.79	—
Aeronautic Commission—Dept. Op.	36,822.14	—	—	20,334.94	—	57,157.08	13,647.23	43,509.85	—	—	\$43,509.85
Augusta State Airport	—	8,000.00	—	1,800.98	—	9,800.98	3,107.97	6,693.01	—	6,693.01	—
Agriculture Dept.—Dept. Oper...	—	49,800.00	—	—	\$2,500.00	52,300.00	50,218.88	2,081.12	—	2,081.12	—
Promoting Agriculture	—	24,750.00	—	—	2,500.00	22,250.00	22,119.02	130.98	—	130.98	—
Me. Bldg. Ea. States Expo...	2,696.02	—	—	2,950.56	1,127.53	6,774.11	2,007.05	4,767.06	—	4,767.06	—
Animal Industry	—	45,286.00	—	14,354.78	24,173.00	83,813.78	82,468.88	1,344.90	—	1,344.90	—
Eradication of Bangs Disease	103,061.01	50,000.00	—	805.47	—	153,866.48	128,615.14	25,251.34	—	25,251.34	—
Int. Ret.—Bangs Disease	—	—	—	—	—	—	—	—	—	—	—
Bonds	—	47,700.00	—	400.00	—	48,100.00	47,700.00	400.00	—	400.00	—
Div. of Inspection	223.61	36,200.00	—	24,260.82	—	60,684.43	57,106.05	3,578.38	—	3,578.38	—
Div. of Markets	—	18,000.00	—	1,844.03	—	19,844.03	19,582.27	261.76	—	261.76	—
Div. of Plant Ind.	—	33,000.00	—	923.76	4,000.00	29,923.76	28,811.63	1,112.13	—	1,112.13	—
Soil Conservation	1,872.82	—	—	—	3,000.00	4,872.82	1,212.88	3,659.94	—	3,659.94	—
Protection of Bees	—	—	—	—	1,000.00	1,000.00	833.61	166.39	—	166.39	—
Blueberry Insp.	—	—	—	847.61	—	847.61	847.61	—	—	—	—
Certified Seeds	8,967.97	—	—	92,505.33	—	101,473.30	82,914.51	18,558.79	—	18,558.79	—
Milk Control Board	7,727.33	—	—	20,094.71	—	27,822.04	11,279.90	16,542.14	—	16,542.14	—
Sardine Inspection	2,710.29	—	—	48,134.99	—	50,845.28	51,198.51	353.23	—	353.23	—
Shipping Point Insp.	57,690.35	—	—	143,163.27	—	200,853.62	147,248.16	53,605.46	—	53,605.46	—
Atlantic States Marine Fisheries Comm.	—	1,000.00	—	—	—	1,000.00	1,000.00	—	—	—	—
Attorney General—Dept. Oper...	3,850.00	35,123.00	1,069.47	16,991.08	—	57,033.55	50,011.50	7,022.05	348.78	6,673.27	—
County Attorney Salaries	—	25,800.00	100.00	—	—	25,900.00	25,900.00	—	—	—	—
Inheritance Tax Div.	—	18,000.00	—	—	—	18,000.00	18,348.78	348.78	348.78	—	—
Audit Dept.—Departmental Oper.	—	38,500.00	848.65	6,991.79	—	46,340.44	46,340.44	—	—	—	—
Municipal Division	16,610.73	—	—	31,876.17	—	48,486.90	36,308.01	12,178.89	—	12,178.89	—
Banks and Banking—Dept. Oper..	—	42,350.00	—	13,014.06	—	55,364.06	48,903.38	6,460.68	—	6,460.68	—
Loan Agency Insp.	5,534.39	—	—	3,225.00	—	8,759.39	3,457.97	5,301.42	—	5,301.42	—
Reg. of Dealers in Securities	7,590.39	—	—	8,678.00	—	16,268.39	7,232.31	9,036.08	—	9,036.08	—
Bond Interest—Me. Improve-ment Bonds	—	19,250.00	—	—	—	19,250.00	—	19,250.00	—	19,250.00	—
War Bonds	—	23,000.00	—	5,963.68	—	28,963.68	23,000.00	5,963.68	—	5,963.68	—
Bond Retirement—Me. Improve-ment Bonds	—	75,000.00	—	—	—	75,000.00	—	75,000.00	—	75,000.00	—
War Bonds	—	100,000.00	—	—	—	100,000.00	100,000.00	—	—	—	—
Boxing Commission—Dept. Oper.	41.36	—	—	2,039.15	—	2,080.51	2,080.51	—	—	—	—

GENERAL AND SPECIAL FUNDS—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1945

24

	Balance Brought Forward	Legislative Appropriation	Transfers from Contingent Account Sched. B-1	Departmental Revenue Schedule B-2	Transfers	Total Available	Expenditures	Preliminary Balances	Year End Transfers Sched. B-3	Final Balance	
										Lapsed to Surplus	Carried Forward
Charitable Institutions:											
Bangor Anti-tuberculosis Association	—	\$3,150.00	—	—	—	\$3,150.00	\$3,150.00	—	—	—	—
Children's Aid Society	—	1,000.00	—	—	—	1,000.00	944.00	\$56.00	—	\$56.00	—
Eastern Maine Orphans Home	—	1,000.00	—	—	—	1,000.00	799.14	200.86	—	200.86	—
Good Samaritan Home Asso.	—	5,000.00	—	—	—	5,000.00	4,533.06	466.94	—	466.94	—
Healy Asylum	—	5,000.00	—	—	—	5,000.00	4,006.50	993.50	—	993.50	—
Home for Aged Wom.—Belfast	—	500.00	—	—	—	500.00	500.00	—	—	—	—
Maine Children's Home Society	—	4,000.00	—	—	—	4,000.00	3,125.75	874.25	—	874.25	—
Maine Institute for the Blind	—	14,000.00	—	—	—	14,000.00	8,881.25	5,118.75	—	5,118.75	—
Opportunity Farm	—	1,000.00	—	—	—	1,000.00	1,000.00	—	—	—	—
St. Joseph Orphanage	—	3,800.00	—	—	—	3,800.00	3,800.00	—	—	—	—
St. Elizabeth Orphan Asylum	—	2,100.00	—	—	—	2,100.00	2,094.18	5.82	—	5.82	—
St. Louis School & Home for Boys	—	1,500.00	—	—	—	1,500.00	621.00	879.00	—	879.00	—
Temporary Home for Women and Children	—	4,920.00	—	—	—	4,920.00	2,286.49	2,633.51	—	2,633.51	—
York County Children's Aid Society	—	1,800.00	—	—	—	1,800.00	1,173.35	626.65	—	626.65	—
Development Commission—Dept. Operation	\$96,910.48	170,000.00	—	\$42.50	\$1,127.53	265,825.45	194,775.71	71,049.74	—	21,049.74	\$50,000.00
Potato Tax	25,839.16	—	—	146,805.12	—	172,644.28	139,285.58	33,358.70	—	—	33,358.70
Education Dept.—St. School Fund	151,879.14	3,378,170.00	—	365,907.09	17,975.00	3,913,931.23	3,849,305.66	64,625.57	—	18,330.20	46,295.37
Fed. Voc. Education:											
Smith-Hughes Act	27,323.07	—	—	45,865.97	—	73,189.04	39,403.79	33,785.25	—	—	33,785.25
George-Deen Act	91,054.57	—	—	81,231.32	—	172,285.89	80,483.00	91,802.89	—	—	91,802.89
Defense Workers	4,234.31	—	—	4,234.31	—	4,234.31	4,233.23	1.08	—	—	1.08
War Workers	37,863.13	—	—	4,834.62	—	42,697.75	42,697.75	—	—	—	—
War Production	—	—	—	201,766.90	—	201,766.90	190,864.90	10,902.00	—	—	10,902.00
Emergency Municipal Finance Bd.	—	5,000.00	—	—	—	5,000.00	1,308.32	3,691.68	—	3,691.68	—
Employees Retirement—Adminis'n Pension Fund	—	10,000.00	—	—	4,400.00	10,000.00	9,882.28	117.72	—	—	117.72
Pension Fund	—	260,115.00	—	—	—	264,515.00	264,515.00	—	—	—	—
Examining Boards	69,821.34	—	—	18,612.20	27.00	88,460.54	14,719.18	73,741.36	—	—	73,741.36
Executive Dept.—Dept. Oper.	—	21,375.00	—	—	5,170.00	26,545.00	27,059.36	514.36	\$514.36	—	—
Executive Council	—	14,500.00	—	—	200.00	14,300.00	13,437.01	862.99	514.36	348.63	—
Governor's Expense Account	—	10,000.00	—	—	—	10,000.00	10,000.00	—	—	—	—
Blaine House	309.00	11,585.00	—	5.00	—	11,899.00	11,899.00	—	—	—	—
Finance Commissioner & Budget Officer	—	25,060.00	—	—	—	25,060.00	21,529.52	3,530.48	—	3,530.48	—
Fish & Game Dept.—Dept. Oper.	274,967.49	460,500.00	—	283,124.59	—	1,018,592.08	602,291.56	416,300.52	—	—	416,300.52
Search for Lost Persons	—	5,000.00	—	—	—	5,000.00	603.88	4,396.12	—	4,396.12	—
State Museum	—	2,000.00	—	—	—	2,000.00	1,195.36	804.64	—	804.64	—

GENERAL AND SPECIAL FUNDS—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1945

	Balance Brought Forward	Legislative Appropriation	Transfers from Contingent Account Sched. B-1	Departmental Revenue Schedule B-2	Transfers	Total Available	Expenditures	Preliminary Balances	Year End Transfers Sched. B-3	Final Balance	
										Lapsed to Surplus	Carried Forward
Forestry Dept.—Dept. Operations	—	\$5,500.00	—	\$95.00	—	\$5,595.00	\$5,807.86	\$212.86	\$212.86	—	—
Admin. of Public Lands	—	1,000.00	—	—	—	1,000.00	162.57	837.43	403.41	\$434.02	—
State Forest Nursery	—	550.00	—	1,409.91	—	1,959.91	2,150.46	190.55	190.55	—	—
Control of White Pine Blister Rust	—	6,700.00	—	—	—	6,700.00	6,518.15	181.85	—	181.85	—
Gen'l. Forestry Purposes	\$3,665.43	19,016.00	—	18,043.40	—	40,724.83	41,035.93	311.10	311.10	—	—
Entomology	—	18,336.00	—	—	—	18,336.00	17,724.33	611.67	311.10	300.57	—
Me. Forestry District	98,356.46	—	—	220,259.59	—	318,616.05	268,633.61	49,982.44	—	—	\$49,982.44
Emergency Forest Fire Fund	—	—	—	16,294.87	—	16,294.87	16,294.87	—	—	—	—
G. A. R. Department of Maine	—	1,500.00	—	—	—	1,500.00	—	—	—	—	—
Health, Bureau of, Dept. Oper.	19,655.64	153,900.00	—	29,897.58	\$21,666.57	225,119.79	186,996.34	38,123.45	—	23,478.42	14,645.03
Barbers and Hairdressers	\$10,821.51	—	—	18,266.55	—	29,088.06	17,056.27	12,031.79	—	—	12,031.79
Control over Plumbing	13,363.98	—	—	4,368.46	—	17,732.44	6,159.21	11,573.23	—	—	11,573.23
Maternal and Child Care	20,759.10	—	—	67,152.65	—	87,911.75	69,141.63	18,770.12	—	—	18,770.12
Medical and Hospital Care—	—	—	—	—	—	—	—	—	—	—	—
Wives of Men in Mil. Serv.	72,436.77	—	—	277,203.00	—	349,639.77	197,326.35	152,313.42	—	—	152,313.42
Reg. of Cosmetics	19,305.64	—	—	4,495.45	—	23,801.09	6,976.11	16,824.98	—	—	16,824.98
Reg. of Sale of Proph. Rubber Goods	5,567.69	—	—	730.00	—	6,297.69	457.36	5,840.33	—	—	5,840.33
Sanitary Engineers	12,879.41	—	—	27,625.75	—	40,505.16	24,200.91	16,304.25	—	—	16,304.25
State Plumbing Exam. Board	6,237.55	—	—	3,623.50	—	9,861.05	5,207.20	4,653.85	—	—	4,653.85
Title VI	12,166.76	—	—	85,227.52	—	97,394.28	82,686.72	14,707.56	—	—	14,707.56
U. S. Aid to Crippled Children	19,194.65	—	—	39,029.59	6,666.57	51,557.67	39,510.07	12,047.60	—	—	12,047.60
U. S. Public Health Service	—	—	—	6,783.00	—	6,783.00	632.33	6,150.67	—	—	6,150.67
Veneral Diseases	4,971.65	—	—	48,750.51	—	53,722.16	47,457.00	6,265.16	—	—	6,265.16
Health & Welfare—Dept. Oper.	16,249.24	417,000.00	\$10,000.00	165,657.28	7,643.99	616,550.51	571,274.64	45,275.87	—	20,094.27	25,181.60
Aid to the Blind	79,807.55	136,736.00	—	146,376.56	128.74	363,048.85	294,741.00	68,307.85	11,734.29	40,918.06	15,655.50
Aid to Dependent Children	60,461.74	355,000.00	—	551,373.93	—	966,835.67	945,915.73	20,919.94	—	2,929.85	17,990.09
Board and Care of Neglected Children	—	225,000.00	—	235,819.13	—	460,819.13	458,697.09	2,122.04	—	2,122.04	—
Burials of Soldiers, Sailors, and their Widows	—	1,500.00	—	—	—	1,500.00	800.00	700.00	—	700.00	—
Educating the Blind	—	25,000.00	—	—	—	25,000.00	18,403.95	6,596.05	300.68	6,295.37	—
Emergency Aid	—	50,000.00	—	—	—	50,000.00	734.96	49,265.04	—	49,265.04	—
Examination and Commitment of Insane	—	500.00	—	—	—	500.00	313.21	186.79	—	186.79	—
Public and Private Hospitals	—	288,000.00	—	—	—	288,000.00	287,976.68	23.32	—	23.32	—
State Paupers—Support of	10,000.00	430,000.00	—	1,547.32	20,000.00	421,547.32	395,072.74	26,474.58	—	22,674.58	3,800.00
Passamaquoddy Tribe of Indians	—	54,000.00	—	2,676.56	—	56,676.56	66,033.55	9,356.99	9,356.99	—	—

GENERAL AND SPECIAL FUNDS—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1945

	Balance Brought Forward	Legislative Appropriation	Transfers from Contingent Account Sched. B-1	Departmental Revenue Schedule B-2	Transfers	Total Available	Expenditures	Preliminary Balances	Year End Transfers Sched. B-3	Final Balance	
										Lapsed to Surplus	Carried Forward
Penobscot Tribe of Indians	—	\$46,000.00	—	\$1,426.95	—	\$47,426.95	\$46,032.85	\$1,394.10	—	\$1,394.10	—
Indian Township Admin.	\$5,699.94	—	—	10,399.18	—	16,099.12	6,665.42	9,433.70	—	—	\$9,433.70
Pensions, Special	—	73,104.00	—	—	—	73,104.00	56,830.50	16,273.50	\$ 9,356.99	6,916.51	—
Support of the Blind	—	14,200.00	—	180.34	\$10,000.00	4,380.34	4,681.02	300.68	300.68	—	—
Support of Dependents of Soldiers and Sailors	—	57,480.00	—	—	—	57,480.00	38,792.94	18,687.06	10,404.00	8,283.06	—
World War Relief	—	75,000.00	—	—	20,000.00	95,000.00	105,404.00	10,404.00	10,404.00	—	—
Old Age Assistance	702,440.41	700,000.00	—	3,923,365.99	56,241.89	5,269,564.51	5,086,937.09	182,627.42	11,734.29	—	194,361.71
Old Age Assistance Burials	—	—	—	—	56,241.89	56,241.89	56,241.89	—	—	—	—
Rehabilitation of the Blind	1,686.47	—	—	1,167.35	—	5,081.09	1,431.54	3,649.55	—	2,284.23	1,365.32
Maine Veterans' Rehabilitation	—	—	—	—	2,227.27	10,000.00	10,000.00	6,209.70	—	3,790.30	—
Child Welfare Service	2,220.97	—	—	16,753.15	—	18,974.12	14,198.65	4,775.47	—	—	4,775.47
Historian, State	689.11	500.00	—	—	—	1,189.11	414.68	774.43	—	—	774.43
Industrial Accident Commission	—	45,800.00	—	214.62	2,500.00	43,514.62	40,535.44	2,979.18	—	2,979.18	—
Institutional Service—Dept. Oper.	—	20,420.00	—	—	—	20,420.00	11,996.62	8,423.38	8,423.38	—	—
Parole Board	—	11,790.00	—	—	—	11,790.00	9,884.76	1,905.24	1,905.24	—	—
Institutions:											
Augusta State Hospital	—	569,020.00	—	7,092.73	—	576,112.73	489,736.02	86,376.71	86,376.71	—	—
Bangor State Hospital	—	434,000.00	—	2,826.61	—	436,826.61	472,592.88	35,766.27	35,766.27	—	—
Boys, State School for	—	98,500.00	\$20,868.16	7,019.21	—	126,387.37	154,610.20	28,222.83	28,222.83	—	—
Central Maine Sanatorium	—	181,312.00	—	4,857.87	—	186,169.87	234,017.41	47,817.54	47,817.54	—	—
Deaf, Maine School for	—	54,700.00	—	2,500.00	—	57,200.00	49,500.72	7,699.28	7,699.28	—	—
Girls, State School for	—	88,000.00	—	2,077.23	—	90,077.23	118,611.13	28,533.90	28,533.90	—	—
Girls, State School for, Purchase of Land	450.00	—	—	—	—	450.00	—	450.00	—	450.00	—
Men's Reformatory	—	72,300.00	10,000.00	4,087.45	—	86,387.45	92,159.79	5,772.34	5,772.34	—	—
Military and Naval Children's Home	—	27,500.00	—	456.00	—	27,956.00	31,010.02	3,054.02	3,054.02	—	—
Northern Maine Sanatorium	—	127,300.00	—	4,063.23	—	131,363.23	133,543.51	2,180.28	2,180.28	—	—
Pownal State School	20,000.00	375,000.00	—	1,072.90	—	396,072.90	394,564.09	1,508.81	1,508.81	—	—
Prison, Maine State	—	183,800.00	—	24,801.38	—	208,601.38	212,676.93	4,075.55	4,075.55	—	—
Western Maine Sanatorium	—	159,200.00	—	8,549.85	—	167,749.85	174,685.97	6,936.12	6,936.12	—	—
Women's Reformatory	10,000.00	80,800.00	—	1,949.23	—	92,749.23	104,334.84	11,585.61	11,585.61	—	—
Institutional Emergency Fund	64,898.07	100,000.00	—	—	—	164,898.07	—	164,898.07	68,061.04	96,837.03	—
Emergency Tuberculosis Fund	107,808.16	—	—	62,976.27	—	170,784.43	11,476.17	159,308.26	—	159,308.26	—
Insurance Dept.—Dept. Oper.	—	17,900.00	—	—	1,500.00	19,400.00	16,350.26	3,049.74	—	3,049.74	—
Exam. and Audit Annual Sta.	16,776.69	—	—	8,159.02	—	24,935.71	8,584.44	16,351.27	—	—	16,351.27
Exam. Agents and Brokers	6,277.20	—	—	1,220.00	—	7,497.20	2,272.54	5,224.66	—	—	5,224.66
Fire Invest. and Prevention	36,084.81	—	—	38,022.23	—	74,107.04	26,995.33	47,111.71	—	—	47,111.71

GENERAL AND SPECIAL FUNDS—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1945

	Balance Brought Forward	Legislative Appropriation	Transfers from Contingent Account Sched. B-1	Departmental Revenue Schedule B-2	Transfers	Total Available	Expenditures	Preliminary Balances	Year End Transfers Sched. B-3	Final Balance	
										Lapsed to Surplus	Carried Forward
Interest on Trust Funds:											
Schools and Academies	—	\$370.00	\$20.63	—	—	\$390.63	\$390.63	—	—	—	—
Lands Reserved	—	35,558.00	—	—	—	35,558.00	20,063.22	\$15,494.78	—	\$15,494.78	—
Augusta State Hospital and University of Maine	—	5,640.00	—	—	—	5,640.00	4,176.20	1,463.80	—	1,463.80	—
Interstate Cooperation, Commission of	—	1,500.00	650.00	—	—	2,150.00	1,939.65	210.35	—	210.35	—
Labor and Industry Department	—	21,000.00	137.80	\$3,415.40	\$1,000.00	25,553.20	25,553.20	—	—	—	—
Legislative Department—Expense	—	274,000.00	—	—	—	274,000.00	270,852.61	3,147.39	—	3,147.39	—
Research Committee	—	7,500.00	—	—	—	7,500.00	5,122.34	2,377.66	—	2,377.66	—
Revisor of Statutes	—	7,000.00	2,500.00	—	—	9,500.00	9,047.44	452.56	—	452.56	—
Revision of Statutes Committee	\$30,147.37	15,000.00	—	—	—	45,147.37	6,629.13	38,518.24	—	—	\$38,518.24
Library, Maine State	—	41,863.00	1,650.00	1,216.08	—	44,729.08	44,080.91	648.17	—	648.17	—
Liquor Commission—Dept. Oper.	—	—	—	814,289.51	—	814,289.51	814,289.51	—	—	—	—
Maine Maritime Academy	—	50,000.00	—	—	—	50,000.00	50,000.00	—	—	—	—
Military Defense Comm.—Admin.	70,545.67	—	—	—	—	70,545.67	4,013.82	66,531.85	—	66,531.85	—
Airports	36,293.39	—	—	—	630.97	36,924.36	15,295.17	21,629.19	—	21,629.19	—
Armories	217,261.18	—	—	—	182,095.00	399,356.18	3,348.01	396,008.17	—	396,008.17	—
Equip. for Armories	1,664.09	—	—	—	—	1,664.09	—	1,664.09	—	1,664.09	—
State Guard	21,222.89	—	—	—	—	21,222.89	—	21,222.89	—	21,222.89	—
Armory Maint.	5,052.72	—	—	—	5,000.00	10,052.72	6,803.64	3,249.08	—	3,249.08	—
Artillery Range	45,420.84	—	—	—	—	45,420.84	32,654.53	12,766.31	—	12,766.31	—
Mineral Research	410.19	—	—	—	—	410.19	—	410.19	—	410.19	—
Unallocated Funds	201,153.56	—	—	—	187,725.97	13,427.59	—	13,427.59	—	13,427.59	—
Miscellaneous Resolves:											
In favor of—Knox Memorial.	—	1,000.00	—	—	—	1,000.00	1,000.00	—	—	—	—
Me. Historical Soc.	—	2,500.00	—	—	—	2,500.00	2,500.00	—	—	—	—
History of Morrill	500.00	—	—	—	—	500.00	500.00	—	—	—	—
Clayton French	3.42	—	—	—	—	3.42	3.42	—	—	—	—
George Johnson	1,133.23	—	—	—	—	1,133.23	360.00	773.23	—	773.23	—
Park Commission—Dept. Oper.	68.85	12,000.00	—	188.20	1,000.00	13,257.05	7,599.44	5,657.61	\$ 5,657.61	—	—
Mil. Fort and Res.	967.82	4,000.00	—	289.55	—	5,257.37	4,846.03	411.34	80.47	330.87	—
Land Use Areas	—	—	—	3,838.87	—	3,838.87	9,576.95	5,738.08	5,738.08	—	—
Improvement of Fort Knox	4,444.63	—	—	—	—	4,444.63	—	4,444.63	—	4,444.63	—
Baxter State Park	—	3,500.00	—	122.15	—	3,622.15	3,569.48	52.67	—	52.67	—
Personnel, Bureau of	—	12,500.00	6,324.10	—	—	18,824.10	16,456.57	2,367.53	—	2,367.53	—
Police, State—Dept. Operations	—	46,650.00	863.80	1,789.81	—	49,303.61	46,756.49	2,547.12	—	2,547.12	—
Public Buildings, Superintendent of	5,055.41	141,000.00	—	1,718.95	—	147,774.36	147,386.85	387.51	—	387.51	—
Public Utilities Comm.—Dept. Oper.	3,549.52	68,300.00	124.43	1,045.75	—	73,019.70	68,794.71	4,224.99	—	1,138.91	3,086.08
Trucking Div.	7,448.07	—	—	15,307.75	—	22,755.82	14,086.85	8,668.97	—	8,668.97	—

GENERAL AND SPECIAL FUNDS—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1945

	Balance Brought Forward	Legislative Appropriation	Transfers from Contingent Account Sched. B-1	Departmental Revenue Schedule B-2	Transfers	Total Available	Expenditures	Preliminary Balances	Year End Transfers Sched. B-3	Final Balance	
										Lapsed to Surplus	Carried Forward
Purchases, Bureau of—Dept. Oper.	—	\$21,200.00	—	\$2,159.09	—	\$23,359.09	\$20,345.28	\$3,013.81	—	\$3,013.81	—
Central Mailing Room	—	8,500.00	—	25.00	\$416.00	8,109.00	7,414.38	694.62	—	694.62	—
Public Printing	—	5,484.00	\$768.00	1,880.14	416.00	8,548.14	8,144.13	404.01	—	404.01	—
Racing Commission	—	—	—	9,365.02	—	9,365.02	9,365.02	—	—	—	—
Real Estate Commission	\$5,668.12	—	—	4,566.00	—	10,234.12	4,169.83	6,064.29	—	—	\$6,064.29
Sanitary Water Board	—	400.00	900.00	—	—	1,300.00	1,290.32	9.68	—	—	9.68
Sea & Shore Fisheries—Dept. Oper	—	111,750.00	—	9,700.69	—	121,450.69	119,943.60	1,507.09	—	1,507.09	—
Cons. of Lobster Rearing Sta.	28,399.76	—	—	—	—	28,399.76	1,262.43	27,137.33	—	—	27,137.33
Secretary of State—Dept. Oper.	—	15,600.00	—	—	—	15,600.00	14,154.31	1,445.69	—	1,445.69	—
Election Division	—	23,300.00	12,863.22	—	—	36,163.22	35,936.14	227.08	—	227.08	—
Supreme Judicial and Superior Courts	—	197,375.00	—	—	27.00	197,348.00	174,275.12	23,072.88	—	23,072.88	—
Taxation, Bureau of—Dept. Oper.	—	39,600.00	—	—	1,761.00	41,361.00	41,267.82	93.18	—	93.18	—
Ascertaining Value of Wild Land	—	25,000.00	—	—	—	25,000.00	23,014.88	1,985.12	—	1,985.12	—
Educational Property Exempt	—	1,500.00	—	—	—	1,500.00	1,500.00	—	—	—	—
Special Study—Relief of R. E. Cigarette Tax Div.	31.80	5,000.00	1,500.00	—	—	6,531.80	1,249.75	5,282.05	—	5,282.05	—
Treasurer of State—Dept. Oper.	—	36,524.00	—	34,542.39	—	34,542.39	34,542.39	—	—	—	—
R. R. & Tel. Tax Refund	—	—	—	87,749.02	1,761.00	34,763.00	32,019.50	2,743.50	—	2,743.50	—
Unemployment Compensation Comm.—Admin.	10,843.12	—	—	231,530.49	4,400.00	237,973.61	215,768.50	22,205.11	—	—	22,205.11
Uniform Legislation, Commission	—	350.00	—	—	—	350.00	199.28	150.72	—	150.72	—
University of Maine	—	704,000.00	—	—	—	704,000.00	704,000.00	—	—	—	—
Total Appropriations From Revenue	\$3,207,556.46	\$13,120,959.00	\$75,918.17	\$9,035,575.33	\$73,118.00	\$25,513,126.96	\$22,512,516.18	\$3,000,610.78	—	\$734,760.24	\$2,265,850.54
Appropriations from Unappropriated Surplus:											
Maine Post War Public Works Reserve	38,938.49	—	—	—	—	38,938.49	23,417.34	15,521.15	—	—	15,521.15
Central Me. Sanatorium—Laundry	15,000.00	—	—	—	—	15,000.00	—	15,000.00	—	—	15,000.00
Pownal St. School—Employees Bldg	100,000.00	—	—	—	—	100,000.00	950.00	99,050.00	—	—	99,050.00
New Construction	—	435,000.00	—	—	—	435,000.00	—	435,000.00	—	—	435,000.00
Fish & Game Dept.—Hatchery Const.	—	200,000.00	—	—	—	200,000.00	1,915.94	198,084.06	—	—	198,084.06
Agriculture Dept.—Eradication of Bangs Disease	—	150,000.00	—	—	—	150,000.00	—	150,000.00	—	—	150,000.00
Total Appropriations from Unappropriated Surplus	\$153,938.49	\$785,000.00	—	—	—	\$938,938.49	\$26,283.28	\$912,655.21	—	—	\$912,655.21

GENERAL AND SPECIAL FUNDS—DEPARTMENTAL OPERATIONS

Year Ended June 30, 1945

	Balance Brought Forward	Legislative Appropriation	Transfers from Contingent Account Sched. B-1	Departmental Revenue Schedule B-2	Transfers	Total Available	Expenditures	Preliminary Balances	Year End Transfers Sched. B-3	Final Balance	
										Lapsed to Surplus	Carried Forward
Emergency War Fund:											
Clearing Account.....	—	\$83,907.95	—	—	\$83,907.95	—	—	—	—	—	—
Civilian Defense.....	\$31,466.33	—	—	\$5,093.88	—	\$36,560.21	\$24,784.46	\$11,775.75	—	\$11,775.75	—
Allotment for Disposition by											
Governor.....	4,765.00	—	—	—	—	4,765.00	—	4,765.00	—	4,765.00	—
State Travel Bureau.....	1,450.09	—	—	—	2,800.00	4,250.09	3,871.72	378.37	—	378.37	—
Maine State Salvage Committee.....	3,497.12	—	—	—	300.00	3,197.12	118.55	3,078.57	—	—	\$3,078.57
Maine State Salvage Committee— Tin Can Collection.....	20.07	—	—	2,991.80	300.00	3,271.73	3,023.69	248.04	—	—	248.04
Maine Teachers Special Studies.....	289.87	—	—	—	—	289.87	—	289.87	—	289.87	—
Farm Labor—1944.....	14,132.03	—	—	—	5,000.00	9,132.03	1,937.09	7,194.94	—	7,194.94	—
Farm Labor—1945.....	—	—	—	—	5,000.00	5,000.00	—	5,000.00	—	—	5,000.00
Increased Farm Production 1944.....	5,400.00	—	—	—	—	5,400.00	5,232.55	167.45	—	167.45	—
Emergency Home Demonstration Agent.....	7,000.00	—	—	—	—	7,000.00	6,179.79	820.21	—	820.21	—
State Nutrition Committee—1944.....	3,000.00	—	—	—	1,000.00	2,000.00	702.37	1,297.63	—	1,297.63	—
State Nutrition Committee—1945.....	—	—	—	—	1,000.00	1,000.00	342.78	657.22	—	—	657.22
Community Canning Centers—1944.....	26,516.00	—	—	11,287.22	—	37,803.22	29,813.27	7,989.95	—	7,989.95	—
Community Canning Centers—1945.....	—	—	—	—	7,989.95	7,989.95	—	7,989.95	—	—	7,989.95
Total Emergency War Fund.....	\$97,496.37	\$83,907.95	—	\$19,372.90	\$73,118.00	\$127,659.22	\$76,006.27	\$51,652.95	—	\$34,679.17	\$16,973.78
Grand Totals.....	\$3,458,991.32	\$13,989,866.95	\$75,918.17	\$9,054,948.23	—	\$26,579,724.67	\$22,614,805.73	\$3,964,918.94	—	\$769,439.41	\$3,195,479.53

DEPARTMENTAL OPERATIONS—HIGHWAY FUND

Year Ended June 30, 1945

	Balance Brought Forward	Apportionment of General Highway Fund		Departmental Revenue	Transfers	Total Available	Expenditures	Preliminary Balance	Year End Transfers	Final Balance	
		by Legislature	Increase by Highway Commission							Lapsed to Highway F. Surplus	Carried Forward
Highway Department:											
Administration	—	\$201,200.00	—	\$542.88	\$34.52	\$201,708.36	\$200,108.06	\$1,600.30	—	\$1,600.30	—
Bonds—Interest on	—	552,723.00	—	—	—	552,723.00	552,723.00	—	—	—	—
Bonds—Retirement	—	1,774,000.00	—	—	—	1,774,000.00	1,774,000.00	—	—	—	—
Bridge Loan Fund	\$234,365.57	—	—	59,466.19	1,000.00	294,831.76	178,780.62	116,051.14	—	—	\$116,051.14
Compensation for Injuries	—	45,000.00	—	—	—	45,000.00	33,829.73	11,170.27	—	11,170.27	—
Construction-Reconstruction of State Highways	91,635.06	—	—	—	—	91,635.06	3,047.15	88,587.91	—	—	88,587.91
Federal Allotment Fund	233,576.32	—	—	—	—	233,576.32	—	233,576.32	—	—	233,576.32
Federal Defense Access Roads	84,302.14	—	—	509,723.61	—	425,421.47	425,421.47	—	—	—	—
Federal Grade Crossings	124,617.69	—	—	—	—	124,617.69	3,023.65	121,594.04	—	—	121,594.04
Federal Motor Transport	49,451.25	—	—	—	—	49,451.25	—	49,451.25	—	—	49,451.25
Federal Secondary Roads	6,052.13	30,000.00	—	—	—	36,052.13	6,648.23	29,403.90	—	—	29,403.90
First Surface Treatment	65,851.27	—	—	—	—	65,851.27	—	65,851.27	—	—	65,851.27
Highway Loan Fund	669,501.96	—	—	219,037.28	—	888,539.24	352,288.64	536,250.60	—	—	536,250.60
Improved State and State Aid Highways	131,315.99	—	—	1,213.00	22,779.81	155,308.80	32,925.00	122,383.80	—	—	122,383.80
Maine Turnpike Authority	3,987.66	—	—	—	—	3,987.66	91.75	3,895.91	—	—	3,895.91
Maintenance of Bridges	90,614.88	220,000.00	—	2,817.48	—	313,432.36	161,987.52	151,444.84	—	—	151,444.84
Maintenance of State and State Aid Highways	—	1,800,000.00	\$1,402,473.16	347,084.02	71.10	3,549,628.28	3,549,628.28	—	—	—	—
Maintenance of Unimproved Rds	5,707.20	—	—	—	—	5,707.20	490.04	5,217.16	—	—	5,217.16
Outdoor Advertising Administra.	3,087.52	—	—	7,133.00	—	10,220.52	5,824.83	4,395.69	—	4,395.69	—
Planning Survey	7,270.86	16,000.00	—	18,154.23	34.52	41,459.61	35,400.81	6,058.80	—	—	6,058.80
Post War Surveys	—	—	—	12,770.26	—	12,770.26	25,540.53	12,770.27	—	—	12,770.27
Removal of Snow from Highways	—	900,000.00	423,826.17	23,836.90	—	1,347,663.07	1,347,663.07	—	—	—	—
Special Defense Projects	65,376.03	—	—	—	—	65,376.03	—	65,376.03	—	—	65,376.03
Special Resolves	190,452.49	150,000.00	9,660.25	—	26,264.76	323,847.98	85,519.23	238,328.75	—	—	238,328.75
Third Class Roads	37,386.82	—	—	422.67	2,413.85	40,223.34	2,258.06	37,965.28	—	—	37,965.28
Highway Garage	1,925,948.56	5,688,923.00	1,835,959.58	1,202,201.52	0.00	10,653,032.66	8,777,199.67	1,875,832.99	—	17,166.26	1,858,666.73
Toll Bridges:	202,464.87	—	—	514,747.19	—	312,282.32	456,387.27	144,104.95	—	—	144,104.95
Deer Isle-Sedgwick Bridge	11,730.32	12,000.00	—	31,306.75	—	31,576.43	93,005.17	61,428.74	—	—	61,428.74
Kennebec Bridge	90,286.10	—	—	78,437.33	—	168,723.43	60,000.00	108,723.43	—	—	108,723.43
Richmond-Dresden Bridge	1,622.72	3,000.00	—	8,106.85	—	9,484.13	8,749.10	735.03	—	—	735.03
Waldo-Hancock Bridge	103,071.44	—	—	35,482.55	—	138,553.99	57,891.00	80,662.99	—	—	80,662.99
Employees Retirement Association	180,004.50	15,000.00	—	153,333.48	—	348,337.98	219,645.27	128,692.71	—	—	128,692.71
Gasoline Tax Division	—	40,000.00	—	—	—	40,000.00	40,000.00	—	—	—	—
Police, State—Dept. Operation	—	26,600.00	—	3,061.24	—	29,661.24	20,285.28	9,375.96	—	9,375.96	—
Maint. Headquarters	2,697.35	329,850.00	7,774.20	8,569.58	—	348,891.13	339,187.01	9,704.12	—	9,704.12	—
Secretary of State—Motor Vehicle	—	6,000.00	—	—	—	6,000.00	7,325.55	1,325.55	\$1,325.55	—	—
Maint. of Bldg.	—	167,000.00	—	33,036.51	—	200,036.51	192,634.02	7,402.49	—	7,402.49	—
	—	14,000.00	—	—	—	14,000.00	11,571.55	2,428.45	1,325.55	1,102.90	—
	\$1,906,185.54	\$6,287,373.00	\$1,843,733.78	\$1,914,949.52	—	\$11,952,241.84	\$10,064,235.62	\$1,888,006.22	—	\$44,751.73	\$1,843,254.49

Note Re: Balance carried of \$1,843,254.49, this amount includes \$1,734,531.06 for Departmental Operations and \$108,723.43 for Sinking Fund to Retire Kennebec Bridge Bonds.

ANALYSIS OF UNAPPROPRIATED SURPLUS
Year Ended June 30, 1945

	General Funds	Highway Funds
Balance July 1, 1944	\$4,102,918.49	\$4,501,163.48
Adjustments of Prior Year's Transactions	16,974.67	8,768.96
Adjusted Balance	\$4,119,893.16	\$4,509,932.44
Additions:		
General Revenue (Sch. B-2)	16,323,411.66	8,424,351.88
Less: Appropriations: (Exhibit B)		
By Legislature	13,120,959.00	6,287,373.00
By Highway Commission		1,843,733.78
Total Appropriations	\$13,120,959.00	\$8,131,106.78
Excess of Revenue Available over Appropriations	3,202,452.66	293,245.10
Lapsed Balances: (Exhibit B)		
General Funds	769,439.41	
Highway Funds		44,751.73
Working Capital Returned (Home Industries)	6,338.33	
Total	\$8,098,123.56	\$4,847,929.27
Deductions:		
Appropriations from Surplus:		
Emergency War Fund (Exhibit B)	83,907.95	
Departmental Operations (Exhibit B)	785,000.00	
Seed Potato Revolving Fund	100,000.00	
Total Appropriations from Surplus	\$ 968,907.95	
Restoration of Contingent Account	75,918.17	
Increase in Contingent Account	200,000.00	
Working Capital Advanced—Liquor Commission	500,000.00	
Write-off of Balance of 1936-37 Deficiency	592,111.29	
Total Deductions	\$2,336,937.41	
Balance June 30, 1945 (Exhibit A)	\$5,761,186.15	\$4,847,929.27
Note:		
Re: General Fund Unappropriated Surplus of	5,761,186.15	
The 92nd Legislature made appropriations		
from Unappropriated Surplus, effective July 1,		
1945, amounting to	2,844,476.00	
Leaving a balance July 1, 1945 of	\$2,916,710.15	

ANALYSIS OF CHANGE IN STATE TRUST FUNDS—PRINCIPAL

Year Ended June 30, 1945

	Balance of Principal 7-1-44	Additions During Year		Transfers	Withdrawals (Schedule D2)	Balance at 6-30-45
		Earnings, Individuals, & Municipalities (Schedule D1)	State Appropriations			
Retirement Funds						
Maine Teachers' Retirement Association.....	\$ 2,111,818.24	\$332,164.90	\$143,373.00	\$(3,950.27)	\$69,536.80	\$2,513,869.07
Employees' Retirement System.....	786,683.04	373,385.42	300,115.00	3,950.27	231,073.81	1,233,059.92
Total Retirement Funds.....	2,898,501.28	705,550.32	443,488.00	—	300,610.61	3,746,928.99
Trust and Guarantee Deposits						
Deorganized Towns.....	9,048.23	40,789.91	—	(8,099.16)	13,138.85	28,600.13
Guarantee Deposits.....	612,820.05	229,141.63	—	—	222,807.15	619,154.53
Committed Children.....	11,614.78	34,850.43	—	—	23,191.91	23,273.30
Industrial Accident—Second Injury.....	900.00	1,200.00	—	—	—	2,100.00
Financial Responsibility Deposits.....	17,510.00	20,500.00	—	—	17,695.00	20,315.00
Public Administrators Funds.....	39,309.43	4,672.43	—	—	1,192.18	42,789.68
Receivers Funds—Defunct Banks.....	42,375.90	222.51	—	—	595.05	42,003.36
Total Trust and Guarantee Deposits.....	733,578.39	331,376.91	—	(8,099.16)	278,620.14	778,236.00
Lands Reserved for Public Uses	1,043,652.99	53,220.63	—	8,099.16	—	1,104,972.78
Permanent School Fund	565,204.48	—	—	—	—	565,204.48
Other Trust Funds						
Augusta State Hospital.....	58,773.44	10,000.00	—	—	—	68,773.44
Bangor State Hospital.....	2,000.00	—	—	—	—	2,000.00
Central Maine Sanatorium.....	2,012.02	—	—	—	—	2,012.02
Eastern State Normal School.....	1,000.00	—	—	—	—	1,000.00
Farmington State Normal School.....	—	40,000.00	—	—	—	40,000.00
Foxcroft Academy.....	1,000.00	—	—	—	—	1,000.00
Hebron Academy.....	1,000.00	—	—	—	—	1,000.00
Houlton Academy.....	2,000.00	—	—	—	—	2,000.00
Indigent Deaf, Dumb, and Blind.....	600.00	—	—	—	—	600.00
Jordan Forestry Fund.....	1,000.00	—	—	—	—	1,000.00
Mackworth Island.....	10,250.00	253.75	—	—	—	10,503.75
Madawaska Territory School.....	5,000.00	—	—	—	—	5,000.00
Madison School District No. 2.....	1,000.00	—	—	—	—	1,000.00
Maine School for the Deaf.....	7,516.51	—	—	—	—	7,516.51
Military and Naval Children's Home.....	17,577.94	—	—	—	—	17,577.94

Ministerial and School Funds	826.50	—	—	—	—	826.50
Passamaquoddy Tribe of Indians	170,927.88	—	—	—	—	170,927.88
Penobscot Tribe of Indians	95,642.44	—	—	—	—	95,642.44
Pownal State School	6,000.00	—	—	—	—	6,000.00
State School for Boys	700.00	—	—	—	—	700.00
State School for Girls	11,712.15	—	—	—	—	11,712.15
University of Maine	218,575.00	—	—	—	—	218,575.00
Western Maine Sanatorium	100,044.77	—	—	—	727.78	99,316.99
Total Other Trust Funds	715,158.65	50,253.75			727.78	764,684.62
Grand Total—State Trust Funds— Principal (Exhibit A)	\$5,956,095.79	\$1,140,401.61	\$443,488.00		\$579,958.53	\$6,960,026.87
Unemployment Trust Fund						
Balance of Fund July 1, 1944	\$27,529,633.56	\$			\$	\$
Employers' Contributions, Penalties, and Interest	—	7,467,175.72			—	—
Interest Earned on Fund	—	600,262.38			—	—
Benefits Paid to Unemployed	—	—			572,193.36	—
Total Unemployment Trust Fund (Exhibit A)	\$27,529,633.56	\$8,067,438.10			\$572,193.36	\$35,024,878.30

STATE TRUST FUNDS—INCOME AND PAYMENTS

Year Ended June 30, 1945

	Balance Undistributed 7-1-44	Net Income for Year	State Appropriations	Total	Income Added to Principal	Income Distributed	Balance Undistributed 6-30-45
Retirement Funds							
Maine Teachers' Retirement Fund	\$ —	\$84,213.18	\$ —	\$84,213.18	\$84,213.18	\$ —	\$ —
Employees' Retirement Fund	—	22,722.44	—	22,722.44	22,722.44	—	—
Total Retirement Funds		106,935.62		106,935.62	106,935.62		
Lands Reserved for Public Uses	1,461.86	33,310.85	20,063.22	54,835.93	—	53,374.07	1,461.86
Permanent School Fund	374.77	18,454.40	—	18,829.17	—	18,454.40	374.77
Other Trust Funds							
Augusta State Hospital	—	1,993.07	688.64	2,681.71	—	2,681.71	—
Central Maine Sanatorium	—	27.68	—	27.68	—	27.68	—
Eastern State Normal School	—	12.50	—	12.50	—	—	12.50
Farmington State Normal School	—	46.24	—	46.24	—	—	46.24
Foxcroft Academy	—	20.00	40.00	60.00	—	60.00	—
Hebron Academy	—	20.00	40.00	60.00	—	—	60.00
Houlton Academy	—	40.00	80.00	120.00	—	120.00	—
Indigent Deaf, Dumb, and Blind	30.06	18.00	—	48.06	—	—	48.06
Jordan Forestry Fund	31.36	20.69	—	52.05	—	—	52.05
Macworth Island	—	253.75	—	253.75	253.75	—	—
Madawaska Territory School	—	99.37	200.63	300.00	—	300.00	—
Madison School District No. 2	—	20.00	30.00	50.00	—	50.00	—
Maine School for the Deaf	—	177.16	—	177.16	—	177.16	—
Military and Naval Children's Home	—	337.80	—	337.80	—	337.80	—
Ministerial and School Funds	—	20.52	—	20.52	—	20.52	—
Passamaquoddy Tribe of Indians	51.75	4,282.35	—	4,334.10	—	4,282.35	51.75
Penobscot Tribe of Indians	33.42	1,519.37	—	1,552.79	—	1,519.37	33.42
Pownal State School	35.43	66.75	—	102.18	—	72.65	29.53
State School for Boys	—	21.00	—	21.00	—	21.00	—
State School for Girls	5.26	226.29	—	231.55	—	227.17	4.38
University of Maine	385.12	6,433.94	3,487.56	10,306.62	—	9,921.50	385.12
Western Maine Sanatorium	—	2,342.34	—	2,342.34	—	2,342.34	—
Total Other Trust Funds	572.40	17,906.34	4,566.83	23,045.57	253.75	22,161.25	630.57
Grand Totals—All Funds (Exhibit A) ..	\$2,409.03	\$176,607.21	\$24,630.05	\$203,646.29	\$107,189.37	\$93,989.72	\$2,467.20

Note: Re: Undistributed Balance June 30, 1945
Income Impounded in Closed Banks
No Specific Beneficiaries shown by
Trust

\$2,340.83
48.06
78.31

\$2,467.20

SCHEDULE OF CASH
as of June 30, 1945

	Total	Demand Deposits	Time Deposits
Cash in Banks:			
Androscoggin County Savings Bank	\$11,326.27	—	\$11,326.27
Aroostook Trust Company	142,576.15	\$142,576.15	—
Ashland Trust Company	15,000.00	15,000.00	—
Auburn Savings Bank	2,052.09	—	2,052.09
Augusta Savings Bank	49,099.20	—	49,099.20
Bangor Savings Bank	15,565.51	—	15,565.51
Bar Harbor Banking & Trust Co., and Branches	129,058.41	129,058.41	—
Bath National Bank	44,862.80	44,862.80	—
Bath Savings Institution	10,912.24	—	10,912.24
Bath Trust Company	56,600.17	56,600.17	—
Bethel National Bank	13,583.35	13,583.35	—
Brewer Savings Bank	24,157.43	—	24,157.43
Brunswick Savings Institution	30,069.15	—	30,069.15
Camden National Bank	29,813.34	29,813.34	—
Canal National Bank	53,077.79	53,077.79	—
Casco Bank and Trust Company, and Branches	171,307.76	171,307.76	—
Community Trust Company, and Branches	38,427.24	38,427.24	—
Depositors Trust Company, and Branches	2,022,202.50	2,005,972.13	16,230.37
Eastern Trust and Banking Company, and Branches	222,968.56	222,968.56	—
Federal Trust Company	156,479.51	82,607.90	73,871.61
First Auburn Trust Company, and Branches	100,337.22	100,337.22	—
First National Bank—Bar Harbor	61,413.45	61,413.45	—
Bath	45,591.43	43,020.00	2,571.43
Belfast	68,396.19	68,396.19	—
Biddeford	38,113.00	38,113.00	—
Brunswick	89,271.04	89,271.04	—
Damariscotta	25,860.35	25,860.35	—
Farmington	31,808.04	31,808.04	—
Fort Fairfield	13,000.00	13,000.00	—
Fort Kent	21,127.66	21,127.66	—
Houlton	115,184.03	115,184.03	—
Lewiston	164,205.10	164,205.10	—
Pittsfield	20,133.07	20,133.07	—
Rockland	62,269.24	62,269.24	—
First National Granite Bank	2,004,596.65	1,969,881.87	34,714.78
First Portland National Bank	458,891.64	458,891.64	—
Franklin County Savings Bank	13,080.70	—	13,080.70
Frontier Trust Company	30,760.16	30,760.16	—
Gardiner Savings Institution	19,267.27	—	19,267.27
Gorham Savings Bank	3,085.80	—	3,085.80
Guilford Trust Company	46,201.72	46,201.72	—
Houlton Savings Bank	12,990.21	—	12,990.21
Houlton Trust Company	26,002.40	26,002.40	—
Katahdin Trust Company	15,000.00	15,000.00	—
Kennebec Savings Bank	9,697.82	—	9,697.82
Kennebunk Savings Bank	1,617.21	—	1,617.21
Kezar Falls National Bank	18,000.00	18,000.00	—
Knox County Trust Company	39,818.09	39,818.09	—
Lewiston Trust Company	304,096.20	304,096.20	—
Liberty National Bank	57,045.37	57,045.37	—
Lincoln Trust Company	35,013.33	35,013.33	—
Livermore Falls Trust Company	24,767.11	24,767.11	—
Machias Savings Bank	1,046.98	—	1,046.98
Maine Savings Bank	10,716.90	—	10,716.90
Manufacturers National Bank	185,366.56	180,366.56	5,000.00
Mechanics Savings Bank	10,000.00	—	10,000.00
Merchants National Bank	51,730.23	51,730.23	—
Merrill Trust Company, and Branches	321,055.68	321,019.14	36.54
Millinocket Trust Company	73,601.03	68,601.03	5,000.00

SCHEDULE OF CASH
as of June 30, 1945

	Total	Demand Deposits	Time Deposits
National Bank of Calais	\$49,123.99	\$49,123.99	—
National Bank of Commerce	228,212.39	228,212.39	—
National Bank of Gardiner	18,000.00	18,000.00	—
Newport Trust Company	35,798.26	25,798.26	\$10,000.00
North Berwick National Bank	30,000.00	30,000.00	—
Northern National Bank, and Branches	101,492.86	101,492.86	—
Norway National Bank	22,709.16	22,709.16	—
Norway Savings Bank	6,000.00	—	6,000.00
Ocean National Bank	17,000.00	17,000.00	—
Peoples National Bank	38,913.96	38,913.96	—
Peoples Savings Bank	11,642.41	—	11,642.41
Pepperell Trust Company	54,941.34	54,941.34	—
Piscataquis Savings Bank	20,409.68	—	20,409.68
Portland Savings Bank	5,244.04	—	5,244.04
Rangeley Trust Company	21,080.07	21,080.07	—
Rockland Savings Bank	8,000.00	—	8,000.00
Rumford Falls Trust Company	100,296.94	100,296.94	—
Rumford National Bank	41,067.00	41,067.00	—
Saco and Biddeford Savings Institution	2,714.00	—	2,714.00
Sanford Institution for Savings	10,915.25	—	10,915.25
Sanford Trust Company	94,474.89	90,291.50	4,183.39
Skowhegan Savings Bank	15,551.58	—	15,551.58
South Berwick Trust Company	16,825.84	16,825.84	—
South Paris Savings Bank	5,468.06	—	5,468.06
Springvale National Bank	35,000.00	35,000.00	—
Thomaston National Bank	48,364.25	48,364.25	—
Union Trust Company	35,168.01	35,168.01	—
Washburn Trust Company	22,078.81	22,078.81	—
Waterville Savings Bank	15,408.63	—	15,408.63
Westbrook Trust Company	69,028.45	69,028.45	—
Wilton Trust Company	14,438.84	14,438.84	—
York County Savings Bank	7,049.94	—	7,049.94
York National Bank	67,378.40	67,378.40	—
Total Cash in Bank	\$9,139,095.40	\$8,654,398.91	\$484,696.49
Petty Cash and Change Fund	\$25,468.13	—	—
Undeposited Cash (Central Mailing Room)	\$239.50	—	—
Total Cash	\$9,164,803.03	\$8,654,398.91	\$484,696.49
Allocation of Cash by Funds (Exhibit A)			
General and Special Funds	\$5,157,164.32	\$5,132,031.69	—
Highway Fund	3,003,269.05	3,001,694.05	—
Sinking Fund—Kennebec Bridge	83,723.43	20,581.68	\$63,141.75
State Trust Funds	692,971.72	271,416.98	421,554.74
Unemployment Trust Fund	19,729.63	19,729.63	—
Agency Funds	207,944.88	207,944.88	—
Totals (as above)	\$9,164,803.03	\$8,654,398.91	\$484,696.49

SCHEDULE OF CASH IN CLOSED BANKS

as of June 30, 1945

	Total	General and Special Funds	Sinking Fund Kennebec Bridge	Trust Funds
Name of Bank:				
Augusta Trust Company	\$64,396.28	\$53,432.71	\$1,503.06	\$9,460.51
Camden National Bank	505.70	59.27	446.63	—
Caribou National Bank	15,382.79	—	—	15,382.79
Casco Mercantile Trust Company . . .	10,916.17	7,545.75	3,351.85	18.57
City National Bank	29.63	29.63	—	—
Danforth Trust Company	3,416.50	—	—	3,416.50
Farmers National Bank	5,791.85	—	—	5,791.85
Fidelity Trust Company	58,782.16	57,841.70	—	940.46
First National Bank—Portland	7.15	—	—	7.15
Fort Fairfield National Bank	1,802.28	—	—	1,802.28
Fort Kent Trust Company	5,776.00	—	5,776.00	—
Houlton Savings Bank	2,964.50	—	2,964.50	—
Houlton Trust Company	71,648.62	31,750.53	—	39,898.09
Peoples Ticonic National Bank	3,014.07	—	2,358.42	655.65
Presque Isle National Bank	418.64	—	88.27	330.37
Rockland National Bank	925.80	—	925.80	—
State Trust Company	2,089.05	—	—	2,089.05
Thomaston National Bank	386.28	386.28	—	—
Van Buren Trust Company	25,215.25	—	15,800.25	9,415.00
	\$273,468.72	\$151,045.87	\$33,214.78	\$89,208.27
Less: Reserve for Probable Losses	184,260.65	151,045.87	33,214.78	—
Totals (Exhibit A)	\$89,208.27			\$89,208.27

SCHEDULE OF INVESTMENTS

as of June 30, 1945

	Total All Funds	General and Special Funds	Highway Fund	Sinking Fund Ken- nebec Bridge Bonds	Trust Funds						Total Trust Funds
					Retirement Funds		Trust and Guarantee Deposits	Lands Re- served for Public Use	Permanent School Fund	Other Trust Funds	
					Me. Teachers	Employees					
Bonds at Par:											
U. S. Government—Short Term	\$9,150,000.00	\$4,950,000.00	\$4,200,000.00	—	—	—	—	—	—	—	—
U. S. Government—Long Term	4,543,700.00	—	—	\$25,000.00	\$1,725,000.00	\$1,228,000.00	\$574,100.00	\$439,000.00	\$204,600.00	\$348,000.00	\$4,518,700.00
State and Municipals	470,000.00	—	—	—	—	—	—	17,000.00	311,000.00	142,000.00	470,000.00
Canadians	120,000.00	—	—	—	110,000.00	—	10,000.00	—	—	—	120,000.00
Railroads	322,000.00	—	—	—	200,000.00	—	1,000.00	121,000.00	—	—	322,000.00
Utilities	480,000.00	—	—	—	200,000.00	—	—	280,000.00	—	—	480,000.00
Industrials	8,000.00	—	—	—	—	—	—	8,000.00	—	—	8,000.00
Total Bonds at Par	15,093,700.00	4,950,000.00	4,200,000.00	25,000.00	2,235,000.00	1,228,000.00	585,100.00	865,000.00	515,600.00	490,000.00	5,918,700.00
Bond Premiums	46,184.46	—	—	—	24,430.17	250.00	—	14,476.49	4,011.57	3,016.23	46,184.46
Bond Discounts	21,141.65	—	—	—	7,371.25	—	—	11,857.50	1,638.40	274.50	21,141.65
Net Carrying Value of Bonds	15,118,742.81	4,950,000.00	4,200,000.00	25,000.00	2,252,058.92	1,228,250.00	585,100.00	867,618.99	517,973.17	492,741.73	5,943,742.81
Stocks at Costs:											
Banks	63,562.38	*1,740.50	—	—	50,821.88	—	5,000.00	—	—	6,000.00	61,821.88
Others	20,125.50	—	—	—	20,125.50	—	—	—	—	—	20,125.50
Net Carrying Value of Stocks	83,687.88	1,740.50	—	—	70,947.38	—	5,000.00	—	—	6,000.00	81,947.38
Farm Mortgage Loans	84,719.98	—	—	—	—	—	—	84,719.98	—	—	84,719.98
State-Owned Property (Foreclosed Mortgage)	21,565.40	—	—	—	—	—	—	21,565.40	—	—	21,565.40
Total Investments (Exhibit A)	\$15,308,716.07	* \$4,951,740.50	\$4,200,000.00	\$25,000.00	\$2,323,006.30	\$1,228,250.00	\$590,100.00	\$973,904.37	\$517,973.17	\$498,741.73	\$6,131,975.57

* Reserve of \$140.00 is carried against this item.

SCHEDULE OF TAXES RECEIVABLE
as of June 30, 1945

	Year	Total	General and Special Funds	Highway Fund	Trust and Agency Funds
Taxes:					
Bank Stock	1945	\$5.00	\$	\$	\$ 5.00
Cities and Towns	1940	496.69	496.69	—	—
	1941	474.65	474.65	—	—
	1942	583.10	583.10	—	—
	1943	1,316.75	1,316.75	—	—
	1944	4,823.05	4,823.05	—	—
Corporations	1940	5.00	5.00	—	—
	1941	10.00	10.00	—	—
	1942	855.00	855.00	—	—
	1943	1,255.00	1,255.00	—	—
	1944	1,060.00	1,060.00	—	—
Debt Retirement (Deorganized Towns)	1943	22.23	—	—	22.23
	1944	53.83	—	—	53.83
	1945	19,886.60	—	—	19,886.60
Fire Prevention and Investigation	1944	1.71	1.71	—	—
	1945	1,311.45	1,311.45	—	—
Gasoline	1945	6,046.16	—	6,046.16	—
Inheritance	Various	54,314.44	54,314.44	—	—
Insurance Companies	1941	63.20	63.20	—	—
	1942	212.57	212.57	—	—
	1943	822.00	822.00	—	—
	1945	4,603.98	4,603.98	—	—
Loan and Building Association	1945	8.59	8.59	—	—
Maine Forestry District	1943	239.55	239.55	—	—
	1944	526.94	526.94	—	—
	1945	134,076.87	134,076.87	—	—
Personal Property	1941	51.55	51.55	—	—
	1942	366.75	366.75	—	—
	1943	403.20	403.20	—	—
	1944	459.42	459.42	—	—
Railroad Companies	1943	2,124.80	2,124.80	—	—
	1944	1,946.22	1,946.22	—	—
	1945	907,294.94	907,294.94	—	—
Potato	1945	104.32	104.32	—	—
Real Estate	1941	175.79	175.79	—	—
School Tax Assessment	1943	112.15	112.15	—	—
	1944	206.75	206.75	—	—
	1945	8,391.46	8,391.46	—	—
Telephone Companies	1933	20.42	20.42	—	—
	1934	35.55	35.55	—	—
	1935	35.55	35.55	—	—
	1936	35.55	35.55	—	—
	1937	13.28	13.28	—	—
	1938	13.28	13.28	—	—
	1939	19.94	19.94	—	—
	1940	24.85	24.85	—	—
	1941	25.99	25.99	—	—
	1942	22.44	22.44	—	—
	1943	26.16	26.16	—	—
	1944	16.70	16.70	—	—
	1945	294.29	294.29	—	—
Trust and Banking Companies	1932	403.38	403.38	—	—
Wild Lands	1943	78.9	788.29	—	—
	1944	1,751.45	1,751.45	—	—
	1945	330,293.43	330,293.43	—	—
		\$1,488,532.26	\$1,462,518.44	\$6,046.16	\$19,967.66
Less: Reserve for Losses		54,874.36	54,874.36	—	—
Totals (Exhibit A)		\$1,433,657.90	\$1,407,644.08	\$6,046.16	\$19,967.66

SCHEDULE OF ACCOUNTS RECEIVABLE
as of June 30, 1945

	Total	General and Special Funds	Highway Fund	Trust and Agency Funds
Due from Federal Government				
Education, Department of	\$1,861.43	\$1,861.43	\$	\$
Fish and Game, Department of Inland	2,112.27	2,112.27	—	—
Forestry Department	9,026.21	9,026.21	—	—
Highway Department	83,317.55	—	83,317.55	—
Due from Municipalities, Firms and Individuals				
Adjutant General, Department of	1,130.00	1,130.00	—	—
Agriculture, Department of	6,641.65	6,641.65	—	—
Audit, Department of	7,875.90	7,875.90	—	—
Augusta State Airport	280.81	280.81	—	—
Augusta State Hospital	22,350.98	22,350.98	—	—
Bangor State Hospital	18,015.12	18,015.12	—	—
Cigarette Tax Division	53,291.30	53,291.30	—	—
Development Commission	30.19	30.19	—	—
Education, Department of	19,519.15	19,519.15	—	—
Forestry Department	137.05	137.05	—	—
Health, Bureau of	16.77	16.77	—	—
Health and Welfare Department	142,478.72	142,478.72	—	—
Highway Department	67,522.34	—	67,522.34	—
Highway Garage	6,960.01	—	6,960.01	—
Lands Reserved for Public Uses	25,000.00	—	—	25,000.00
Library, Maine State	1.05	1.05	—	—
Liquor Commission, Maine State	9,155.89	9,155.89	—	—
Maine Forestry District	259.49	259.49	—	—
Maine State Prison	4,115.42	4,115.42	—	—
Maine Teachers Retirement Association	6,269.99	—	—	6,269.99
Police, Maine State	2.88	—	2.88	—
Pownal State School	4,426.75	4,426.75	—	—
Public Buildings, Superintendent of	302.35	302.35	—	—
Richmond-Dresden Bridge	30.00	—	30.00	—
Secretary of State—Motor Veh. Division	1,077.00	—	1,077.00	—
Unemployment Compensation Commission	96,055.50	—	—	96,055.50
Emergency Tuberculosis Fund	30,814.15	30,814.15	—	—
Other Accounts Receivable				
Advances to Office Building Commission	5,375.75	5,375.75	—	—
Equity—Runnell's Case	913.96	913.96	—	—
Insurance on Buildings and Contents:				
Maine Maritime Academy	183.37	183.37	—	—
University of Maine	4,191.72	4,191.72	—	—
Liquidating Dividends—Cash in Closed Banks	359.52	359.52	—	—
Protested Checks	257.43	257.43	—	—
Due from Highway Fund	4,879.08	4,879.08	—	—
	\$636,238.75	\$350,003.48	\$158,909.78	\$127,325.49
Less: Reserve for Losses	34,522.51	34,497.51	25.00	—
Totals (Exhibit A)	\$601,716.24	\$315,505.97	\$158,884.78	\$127,325.49

SCHEDULE OF INVENTORIES
(Service Departments only)
as of June 30, 1945

	Total	General and Special Funds	Highway Fund
Supplies:			
Departmental Garage	\$1,014.97	\$1,014.97	—
Highway Garage	159,710.59	—	\$159,710.59
Liquor Commission	4,478.75	4,478.75	—
Maine State Prison	37,075.45	37,075.45	—
Post Office	5,496.28	5,496.28	—
Merchandise:			
Departmental Supplies	10,525.71	10,525.71	—
Liquor Commission	2,289,210.23	2,289,210.23	—
Maine State Prison	11,701.40	11,701.40	—
Work in Process:			
Highway Garage	29,749.36	—	29,749.36
Maine State Prison	4,289.96	4,289.96	—
Totals (Exhibit A)	\$2,553,252.70	\$2,363,792.75	\$189,459.95

SCHEDULE OF PLANT EQUIPMENT
(Service Departments only)
as of June 30, 1945

	Total	General and Special Funds	Highway Fund
Autos and Working Equipment:			
Departmental Garage	\$95,267.15	\$95,267.15	\$
Highway Garage	1,269,777.14	—	1,269,777.14
Garage and Shop Equipment:			
Departmental Garage	742.23	742.23	—
Highway Garage	54,439.44	—	54,439.44
Maine State Prison	40,900.35	40,900.35	—
	\$1,461,126.31	\$136,909.73	\$1,324,216.58
Less: Reserve for Depreciation	1,012,556.47	42,537.65	970,018.82
Total (Exhibit A)	\$448,569.84	\$94,372.08	\$354,197.76

BONDED DEBT—UNMATURED BONDS
as of June 30, 1945

Maturities Year Ending	Total Maturities by Years	Payable from General Fund			Payable from Highway Funds			
		Agriculture Bonds	War Bonds	Total from General Funds	Highways and Bridges	Waldo-Hancock Bridge	Kennebec Bridge	Total from Highway Funds
June 30, 1946	\$1,889,000.00	\$45,000.00	\$100,000.00	\$145,000.00	\$1,724,000.00	\$20,000.00	—	\$1,744,000.00
1947	1,904,000.00	45,000.00	100,000.00	145,000.00	1,729,000.00	30,000.00	—	1,759,000.00
1948	1,904,000.00	45,000.00	100,000.00	145,000.00	1,729,000.00	30,000.00	—	1,759,000.00
1949	1,804,000.00	45,000.00	100,000.00	145,000.00	1,629,000.00	30,000.00	—	1,659,000.00
1950	1,804,000.00	45,000.00	100,000.00	145,000.00	1,629,000.00	30,000.00	—	1,659,000.00
1951	1,679,000.00	45,000.00	100,000.00	145,000.00	1,429,000.00	30,000.00	\$75,000.00	1,534,000.00
1952	1,339,000.00	—	100,000.00	100,000.00	1,119,000.00	45,000.00	75,000.00	1,239,000.00
1953	1,169,000.00	—	100,000.00	100,000.00	944,000.00	45,000.00	80,000.00	1,069,000.00
1954	944,000.00	—	100,000.00	100,000.00	719,000.00	45,000.00	80,000.00	844,000.00
1955	986,500.00	—	100,000.00	100,000.00	811,500.00	45,000.00	30,000.00	886,500.00
1956	675,000.00	—	100,000.00	100,000.00	500,000.00	45,000.00	30,000.00	577,000.00
1957	580,000.00	—	100,000.00	100,000.00	400,000.00	45,000.00	35,000.00	480,000.00
1958	780,000.00	—	100,000.00	100,000.00	600,000.00	45,000.00	35,000.00	680,000.00
1959	280,000.00	—	100,000.00	100,000.00	100,000.00	45,000.00	35,000.00	180,000.00
1960	185,000.00	—	100,000.00	100,000.00	—	45,000.00	40,000.00	85,000.00
1961	185,000.00	—	100,000.00	100,000.00	—	45,000.00	40,000.00	85,000.00
1962	40,000.00	—	—	—	—	—	40,000.00	40,000.00
1963	40,000.00	—	—	—	—	—	40,000.00	40,000.00
1964	45,000.00	—	—	—	—	—	45,000.00	45,000.00
1965	45,000.00	—	—	—	—	—	45,000.00	45,000.00
1966	50,000.00	—	—	—	—	—	50,000.00	50,000.00
1967	55,000.00	—	—	—	—	—	55,000.00	55,000.00
1968	55,000.00	—	—	—	—	—	55,000.00	55,000.00
1969	55,000.00	—	—	—	—	—	55,000.00	55,000.00
1970	55,000.00	—	—	—	—	—	55,000.00	55,000.00
1971	55,000.00	—	—	—	—	—	55,000.00	55,000.00
1972	60,000.00	—	—	—	—	—	60,000.00	60,000.00
1973	60,000.00	—	—	—	—	—	60,000.00	60,000.00
1974	65,000.00	—	—	—	—	—	65,000.00	65,000.00
1975	65,000.00	—	—	—	—	—	65,000.00	65,000.00
1976	70,000.00	—	—	—	—	—	70,000.00	70,000.00
1977	70,000.00	—	—	—	—	—	70,000.00	70,000.00
1978	60,000.00	—	—	—	—	—	60,000.00	60,000.00
Total Un- Matured 6-30-45	\$19,052,500.00	\$270,000.00	\$1,600,000.00	\$1,870,000.00	\$15,062,500.00	\$620,000.00	\$1,500,000.00	\$17,182,500.00

Note: Contingent Liability—Deer Isle-Sedgwick Bridge \$444,000.00
 Contingent Liability—Hancock-Sullivan Bridge \$16,800.00

ANALYSIS OF BONDED DEBT BY ISSUES

as of June 30, 1945

	Date of Issue	Maturities	Rate of Interest	Amount of Issue	Amount Matured to June 30, 1945	Balance Unmatured June 30, 1945
Agriculture Bonds	May 1, 1941	1942-46	$\frac{1}{2}\%$	\$225,000.00	\$180,000.00	\$45,000.00
	Feb. 1, 1943	1947-61	1	225,000.00	—	225,000.00
				450,000.00	180,000.00	270,000.00
War Bonds						
Redeemable after 5 yrs.	Aug. 1, 1940	1941-60	$1\frac{1}{2}\%$	1,000,000.00	200,000.00	800,000.00
Redeemable after 5 yrs.	May 1, 1941	1942-61	$1\frac{1}{4}\%$	1,000,000.00	200,000.00	800,000.00
				2,000,000.00	400,000.00	1,600,000.00
Highway and Bridge Bonds						
	Sept. 1, 1913	1914-53	4	300,000.00	232,500.00	67,500.00
	July 1, 1914	1915-54	4	500,000.00	385,000.00	115,000.00
	May 1, 1917	1937-46	4	200,000.00	180,000.00	20,000.00
	April 1, 1920	1930-54	5	2,500,000.00	1,600,000.00	900,000.00
	July 1, 1922	1943-52	4	1,250,000.00	250,000.00	1,000,000.00
	July 1, 1923	1941-50	4	1,600,000.00	640,000.00	960,000.00
	July 1, 1924	1949-58	4	1,000,000.00	—	1,000,000.00
	July 1, 1930	1936-50	4	1,500,000.00	900,000.00	600,000.00
	Sept. 2, 1930	1936-50	4	1,500,000.00	900,000.00	600,000.00
	July 1, 1931	1932-51	$3\frac{1}{2}\%$	2,000,000.00	1,300,000.00	700,000.00
	Sept. 1, 1931	1932-51	$3\frac{1}{2}\%$	2,000,000.00	1,300,000.00	700,000.00
	Dec. 1, 1931	1932-51	4	500,000.00	325,000.00	175,000.00
	July 1, 1932	1945-54	4	2,000,000.00	—	2,000,000.00
	Aug. 1, 1932	1951-54	4	1,000,000.00	—	1,000,000.00
	Sept. 1, 1932	1954-57	4	1,500,000.00	—	1,500,000.00
	May 1, 1933	1939-48	4	1,000,000.00	700,000.00	300,000.00
	Sept. 15, 1936	1937-45	2	875,000.00	800,000.00	75,000.00
	Sept. 15, 1936	1941-50	2	500,000.00	200,000.00	300,000.00
	Nov. 1, 1937	1939-48	2	1,000,000.00	600,000.00	400,000.00
	Oct. 1, 1938	1940-49	2	1,000,000.00	500,000.00	500,000.00
	Aug. 1, 1939	1940-49	2	1,000,000.00	500,000.00	500,000.00
	July 1, 1940	1941-50	$1\frac{1}{8}\%$	1,000,000.00	400,000.00	600,000.00
	July 1, 1941	1942-51	$\frac{7}{8}\%$	500,000.00	150,000.00	350,000.00
	April 1, 1942	1947-53	1	700,000.00	—	700,000.00
				\$26,925,000.00	\$11,862,500.00	\$15,062,500.00

ANALYSIS OF BONDED DEBT BY ISSUES
as of June 30, 1945

	Date of Issue	Maturities	Rate of Interest	Amount of Issue	Amount Matured to June 30, 1945	Balance Unmatured June 30, 1945
Toll Bridges						
Waldo-Hancock Bridge	Sept. 2, 1930	1941-60	4	\$700,000.00	\$80,000.00	\$620,000.00
Redeemable 15 years from date of issue				700,000.00	80,000.00	620,000.00
Kennebec Bridge:						
Redeemable 25 years from date of issue	Jan. 1, 1927	1951-65	4	500,000.00	—	500,000.00
Redeemable 20 years from date of issue	June 1, 1927	1951-78	4	1,000,000.00	—	1,000,000.00
				1,500,000.00	—	1,500,000.00
Grand Total—All Bonds				\$31,575,000.00	\$12,522,500.00	\$19,052,500.00

Note: Contingent Liability—Deer Isle-Sedgwick Bridge Bonds
Contingent Liability—Hancock-Sullivan Bridge Bonds

\$444,000.00
16,800.00

SCHEDULE OF OTHER CURRENT AND ACCRUED LIABILITIES

as of June 30, 1945

	Total	General and Special Funds	Highway Fund
Bonds, Matured not Presented:			
War Loan, issue of May 1, 1917	\$500.00	\$500.00	\$ —
Maine Improvement, issue of December 2, 1935	3,000.00	3,000.00	—
Maine Improvement, Premium	30.00	30.00	—
Highways and Bridges, issue of April 1, 1920	3,000.00	—	3,000.00
Highways and Bridges, issue of May 1, 1933	10,000.00	—	10,000.00
Interest Matured not Presented:			
Maine Improvement Bonds	50.00	50.00	—
Highway and Bridge Bonds	20,220.00	—	20,220.00
Toll Bridge Bonds	1,720.00	—	1,720.00
Miscellaneous:			
Employee Subscriptions to War Bonds	13,987.90	13,987.90	—
Overtime Pay—Dept. of Agriculture	143.92	143.92	—
Food Stamps	50.00	50.00	—
Partial Payments—Property Tax	242.68	242.68	—
Deposit—Public Administrator	5,000.00	5,000.00	—
Prepaid Income	41,138.21	41,138.21	—
Potato Tax—Overpayments	158.82	158.82	—
Accrued Rent—Liquor Commission	5,486.77	5,486.77	—
Advance Deposits	3,021.30	1,541.40	1,479.90
Gasoline Vendors	1,610.20	1,610.20	—
Encumbered Appropriation Charges, Various Depts.	64,852.58	62,904.50	1,948.08
Totals (Exhibit A)	\$174,212.38	\$135,844.40	\$38,367.98

SCHEDULE OF TRANSFERS FROM CONTINGENT ACCOUNT

Year Ended June 30, 1945

Department	Amount	
Accounts and Control, Bureau of:		
Purchase of bookkeeping machines	\$ 4,520.00	
Deficiency in Revenue from Highway Department	209.91	\$ 4,729.91
Attorney General's Department:		
Special Assistance—Androscoggin River Pollution Case	1,069.47	
Salaries of County Attorneys	100.00	1,169.47
Audit Department:		
Deficiency in Revenue from Highway Department		848.65
Health and Welfare Department:		
Expense of licensing boarding homes		10,000.00
Interest on State Trust Funds:		
Deficiency in Legal Interest Requirements		20.63
Interstate Cooperation:		
Additional expenses		650.00
Labor and Industry Department:		
Revenue Deficiency (Boiler Inspections)		137.80
Library, Maine State:		
Increase in Stipend to Cities and Towns	400.00	
Distribution of Revised Statutes	850.00	
Increased Price of certain necessary books	400.00	1,650.00
Personnel, Bureau of:		
Additional help for job classification		6,324.10
Police, State:		
Purchase of radio equipment	700.00	
Compensation for injuries	163.80	863.80
Public Utilities Commission:		
Installing warnings at grade crossings		124.43
Purchases, Bureau of:		
Salary of Varitype Operator		768.00
Reformatory for Men:		
Repairs and Renovations		10,000.00
Revisor of Statutes:		
Additional Help drafting new legislation		2,500.00
Sanitary Water Board:		
Survey and Investigation of pollution		900.00
Secretary of State:		
Additional election expenses		12,863.22
State School for Boys:		
Compensation for Injuries	868.16	
Repairs and Renovations	20,000.00	20,868.16
Taxation, Bureau of:		
Printing report on tax study		1,500.00
Total (Exhibit B)		\$75,918.17

SCHEDULE OF REVENUES

Year Ended June 30, 1945

	Total	General Revenue (Available for Appropriations)		Departmental Revenue (To Supplement Appropriations)	
		General and Special Funds	Highway Fund	General and Special Funds	Highway Fund
Liquor—Tax, Licenses, and Fees (Gross).....	\$7,474,603.88	\$6,660,314.37	\$	\$814,289.51	\$
Federal Grants.....	5,107,662.36	—	—	4,358,550.36	749,112.00
State Tax—Cities and Towns.....	4,771,090.77	4,771,090.77	—	—	—
Gasoline and Fuel Tax.....	4,381,666.32	—	4,358,677.86	19,958.94	3,029.52
Registration of Motor Vehicles.....	3,458,548.39	—	3,452,704.39	5,844.00	—
Public Utilities Tax (Gross).....	2,135,644.90	2,047,895.88	—	87,749.02	—
Cigarettes—Tax and Licenses (Gross).....	1,406,057.97	—	—	1,406,057.97	—
Counties, Cities, and Towns.....	1,018,575.79	—	—	614,296.92	404,278.87
Insurance Companies, Tax and Fees.....	900,583.60	853,195.71	—	47,387.89	—
Inheritance and Estate Tax.....	826,212.18	826,212.18	—	—	—
Rents and Concessions.....	555,412.33	1,882.11	—	52,890.82	500,639.40
Automobile Drivers' Licenses and Fees.....	489,200.00	—	477,163.00	—	12,037.00
Hunting and Fishing Licenses, Fees, and Fines.....	463,155.40	200,000.00	—	263,155.40	—
Other Fees.....	406,563.61	9,473.63	2,621.58	365,277.21	29,191.19
Other Service Charges.....	365,356.77	132,780.92	—	232,575.85	—
State Tax—Unorganized Townships.....	349,515.37	338,045.08	—	11,470.29	—
Miscellaneous Income.....	230,176.67	7,327.50	2,067.47	184,440.91	36,340.79
Corporations—Tax and Fees.....	212,547.68	212,547.68	—	—	—
Private Contributions.....	167,124.17	—	—	90,554.27	76,569.90
Banks and Trust Companies, Tax and Fees.....	151,973.81	64,746.42	—	87,227.39	—
Potato Tax.....	146,688.42	—	—	146,688.42	—
Maine Forestry District Tax.....	133,774.10	—	—	133,774.10	—
Pari-Mutuel Pool Tax (Gross).....	128,916.36	119,551.34	—	9,365.02	—
Interest Earned.....	119,662.51	46,816.47	33,422.07	37,806.54	1,617.43
Other Licenses.....	99,171.91	11,812.19	—	80,226.72	7,133.00
Other Automobile Fees.....	94,909.72	—	74,250.27	—	20,659.45
Toll Bridge Fees.....	74,309.25	—	—	—	74,309.25
Other Fines and Forfeits.....	27,784.52	3,569.67	18,832.45	5,350.68	31.72
Interest on Taxes.....	7,776.99	7,776.99	—	—	—
Loan and Building Association Fees.....	7,078.26	7,078.26	—	—	—
Non-Resident Excise Tax.....	4,612.79	—	4,612.79	—	—
Other Taxes.....	1,304.49	1,294.49	—	10.00	—
Total Gross Revenue.....	\$35,717,661.29	\$16,323,411.66	\$8,424,351.88	\$9,054,948.23	\$1,914,949.52

(Exhibit C)

(Exhibit B)

ANALYSIS OF YEAR-END TRANSFERS—GENERAL AND SPECIAL FUNDS

June 30, 1945

Adjutant General's Department			
From—Operation of State Armories	\$ 7,470.04	\$	
To —Military Fund			7,470.04
Attorney General, Department of			
From—Departmental Operation	348.78		
To —Inheritance Tax Division			348.78
Executive Department			
From—Executive Council	514.36		
To —Departmental Operations			514.36
Forestry Department			
From—Administration of Public Lands	403.41		
—Entomology	311.10		
To —Departmental Operations			212.86
—State Forest Nursery			190.55
—General Forestry Purposes			311.10
Health and Welfare			
From—Aid to the Blind	11,734.29		
—Education of the Blind	300.68		
—Pensions, Special	9,356.99		
—Support of Dependents of Soldiers and Sailors	10,404.00		
To —Old Age Assistance			11,734.29
—Services for the Blind			300.68
—Passamaquoddy Tribe of Indians			9,356.99
—World War Relief			10,404.00
Institutional Service			
From—Departmental Operations	8,423.38		
—Parole Board	1,905.24		
To —Military and Naval Children's Home			2,651.04
—Men's Reformatory			5,772.34
—Maine State Prison			1,905.24
Augusta State Hospital			
From—Departmental Operations	86,376.71		
To —Military and Naval Children's Home			402.98
—Bangor State Hospital			35,766.27
—Central Maine Sanatorium			47,847.54
—Northern Maine Sanatorium			2,180.28
—Maine State Prison			179.64
Maine School for the Deaf			
From—Departmental Operations	7,699.28		
To —Western Maine Sanatorium			6,936.12
—Maine State Prison			481.86
—Reformatory for Women			281.30
Pownal State School			
From—Departmental Operations	1,508.81		
To —Maine State Prison			1,508.81
Institutional Emergency Fund			
From—Fund	68,061.04		
To —State School for Boys			28,222.83
—State School for Girls			28,533.90
—Reformatory for Women			11,304.31
Park Commission			
From—Departmental Operations	5,657.61		
—Military Forts and Reservations	80.47		
To —Land Use Areas			5,738.08
	\$220,556.19		\$220,556.19

ADDITIONS TO STATE TRUST FUNDS

Year Ended June 30, 1945

Retirement Funds			
Individual Contributions:			
Maine Teachers		\$247,951.72	
Employees' Contributions: (Employees' Retirement Fund)			
State Employees		241,965.67	
Municipal Employees:			
Camden	1,165.35		
Cumberland County	3,859.00		
Houlton	469.00		
Millinocket	967.32		
Penobscot County	436.22		
Portland	25,802.13		
Presque Isle	1,574.31		
South Portland	1,639.97		35,913.30
Port of Portland Employees		256.58	526,087.27
Municipal Appropriations: (Employees' Retirement Fund)			
Camden		1,712.50	
Cumberland County		7,460.00	
Houlton		2,100.00	
Millinocket		1,443.00	
Penobscot County		2,241.50	
Portland		38,974.49	
Presque Isle		3,258.44	
South Portland		10,937.50	68,127.43
Contributions from Federal Government (Employees' Retirement Fund)			4,400.00
Income—Less Administration Expenses:			
Maine Teachers' Retirement Fund		84,213.18	
Employees' Retirement Fund		22,722.44	106,935.62
Total Retirement Funds			705,550.32
Trust and Guarantee Deposits			
Additional Deposits			331,376.91
Lands Reserved for Public Uses			
Sale of Gravel and Grass		610.10	
Sale of Stumpage		24,072.73	
Rent of Lands		28,537.80	53,220.63
Other Trust Funds			
New Funds Established		50,000.00	
Interest Added to Principal		253.75	50,253.75
Total Additions (EXHIBIT D)			<u>\$1,140,401.61</u>

SCHEDULE D2

WITHDRAWALS FROM STATE TRUST FUNDS

Year Ended June 30, 1945

Retirement Funds:			
Payments to Withdrawn Members:			
Maine Teachers Retirement Fund		\$ 69,536.80	
Employees' Retirement Fund:			
State Employees		23,537.58	
Municipal Employees:			
Cumberland County	144.59		
Portland	1,270.35		
Presque Isle	390.32	1,805.26	94,879.64
Pensions Paid:*			
Retired State Employees		189,160.85	
Retired Municipal Employees:			
Cumberland County	1,848.77		
Millinocket	480.72		
Portland	13,765.69		
Presque Isle	474.94	16,570.12	205,730.97
Total Withdrawals from Retirement Funds			300,610.61
Trust and Guarantee Deposits:			
Deposits Returned		278,064.19	
Lapsed to State		555.95	278,620.14
Other Trust Funds:			
Expense in Securing Trust Fund			727.78
Total Withdrawals (EXHIBIT D)			<u>\$579,958.53</u>

*Re: Maine Teachers Retirement Fund

This fund will not be subject to normal pension payments until approximately 1954. Pensions to retired teachers, amounting to \$285,315.94 during 1944-45, were paid from the State School Fund, shown in Exhibit B.

ANALYSIS OF EMERGENCY WAR FUND

Year Ended June 30, 1945

Balance July 1, 1944	\$ 97,496.37	
Transfers from Surplus		83,907.95
Revenues:		
Community Canning Centers—1944	11,287.22	
Civilian Defense	5,093.88	
Maine Salvage Committee—Tin Can Collection	2,991.80	19,372.90
		<u>\$200,777.22</u>
Expenditures:		
Community Canning Centers—1944	29,813.27	
Civilian Defense	24,784.46	
Emergency Home Demonstration Agent	6,179.79	
Increased Farm Production—1944	5,232.55	
State Travel Bureau	3,871.72	
Maine Salvage Committee—Tin Can Collection	3,023.69	
Farm Labor—1944	1,937.09	
State Nutrition Committee—1944	702.37	
State Nutrition Committee—1945	342.78	
Maine Salvage Committee	118.55	76,006.27
		<u>76,006.27</u>
Transfers to State Departments:		
Department of Agriculture:		
Additional Inspection Service and Bangs Disease Testing	24,173.00	
Department of Education:		
Training of Military Rejectees for Defense Work and Vocational		
Rehabilitation of World War 2 Veterans	8,000.00	
Additional Salaries and Expense—Defense Work	9,975.00	
Bureau of Health—Emergency Tuberculosis Work	15,000.00	
Health and Welfare—Maine Veterans' Rehabilitation	10,000.00	
Executive Department:		
Two Additional Secretaries for War and Defense Activities	4,720.00	
War Memorial Certificates	250.00	
Park Commission:		
Full-time Ranger—Aroostook State Park	1,000.00	73,118.00
		<u>73,118.00</u>
Balance:		
Lapsed to General Fund	34,679.17	149,124.27
Carried Forward	16,973.78	51,652.95
		<u>\$200,777.22</u>

COMPARISON OF ACTUAL OPERATIONS
with
LEGISLATIVE BUDGET PLAN
FOR THE FISCAL YEAR ENDED
JUNE 30, 1945

Appropriation Accounts Only

BUREAU OF ACCOUNTS AND CONTROL

Departmental Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$100,900.00	\$100,900.00	\$	\$
Departmental Revenue	77,719.85	66,283.00	11,436.85	
Transfer from Contingent Account	*4,729.91		4,729.91	
Total Available	\$183,349.76	\$167,183.00	\$16,166.76	
Expenditures:				
Personal Services	\$125,526.11	\$119,796.00	\$5,730.11	\$
Contractual Services	37,185.84	36,031.00	1,154.84	
Commodities	14,991.64	11,056.00	3,935.64	
Grants, Subsidies, and Pensions	3.00		3.00	
Capital Expenditures	5,643.17	300.00	5,343.17	
Total Expenditures	\$183,349.76	\$167,183.00	\$16,166.76	\$

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$16,166.76
Financed By:	
Revenue Over Budget	\$11,436.85
Transfer from Contingent Account	4,729.91
	\$16,166.76

*Transferred from the Contingent Account \$4,520.00 for the Purchase of bookkeeping machines not anticipated.

*Transferred from the Contingent Account \$209.91 to cover deficiency in Revenue.

ADJUTANT GENERAL'S DEPARTMENT

Departmental Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 58,477.00	\$ 58,477.00	\$	\$
Departmental Revenue	698.82		698.82	
Total Available	\$ 59,175.82	\$ 58,477.00	\$ 698.82	
Expenditures:				
Personal Services	\$ 44,647.09	\$ 40,552.00	\$ 4,095.09	\$
Contractual Services	10,217.92	14,675.00		4,457.08
Commodities	3,041.83	3,250.00		208.17
Capital Expenditures	1,157.16		1,157.16	
Total Expenditures	\$ 59,064.00	\$ 58,477.00	\$ 5,252.25	\$ 4,665.25

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$587.00
Balance Lapsed to General Fund	111.82
	\$698.82
Financed By:	
Revenue Over Budget	\$698.82
	\$698.82

ADJUTANT GENERAL'S DEPARTMENT
Military Fund
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Brought Forward	\$ 13,738.11	\$ 33,948.29	\$	\$ 20,210.18
Appropriation	52,950.00	52,950.00		
Departmental Revenue	1,333.50		1,333.50	
Total Available	\$ 68,021.61	\$ 86,898.29	\$ 1,333.50	\$ 20,210.18
Expenditures:				
Personal Services	\$ 1,740.90	\$ 18,400.00	\$	\$ 16,659.10
Contractual Services	31,549.91	10,500.00	21,049.91	
Commodities	36,994.52	15,550.00	21,444.52	
Grants, Subsidies, and Pensions	1,554.65		1,554.65	
Capital Expenditures	3,651.67	8,500.00		4,848.33
Total Expenditures	\$ 75,491.65	\$ 52,950.00	\$44,049.08	\$ 21,507.43
Unexpended Balance Carried Forward		33,948.29		
		\$ 86,898.29		

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$22,541.65
Balance Carried 7-1-44 Under Budget		20,210.18
		<u>\$42,751.83</u>
Financed By:		
Revenue Over Budget		\$1,333.50
Transfer from Operation of Armories		7,470.04
Balance 6-30-45 per Budget not Carried		33,948.29
		<u>\$42,751.83</u>

ADJUTANT GENERAL'S DEPARTMENT
Operation of State Armories
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 46,470.00	\$ 46,470.00	\$	\$
Departmental Revenue	13,741.91	9,130.00	4,611.91	
Total Available	\$ 60,211.91	\$ 55,600.00	\$ 4,611.91	
Expenditures:				
Personal Services	\$ 18,821.26	\$ 21,700.00	\$	\$ 2,878.74
Contractual Services	25,754.12	20,900.00	4,854.12	
Commodities	6,945.05	13,000.00		6,054.95
Grants, Subsidies, and Pensions	80.16		80.16	
Capital Expenditures	216.49		216.49	
Total Expenditures	\$ 51,817.08	\$ 55,600.00	\$ 5,150.77	\$ 8,933.69

Budget Summary

Deficiencies, Transfers, and Balances:		
Transfer to Military Fund		\$7,470.04
Balance Lapsed to General Fund		924.79
		<u>\$8,394.83</u>
Financed By:		
Net Expenditures Under Budget		\$3,782.92
Revenue Over Budget		4,611.91
		<u>\$8,394.83</u>

DEPARTMENT OF AGRICULTURE

Departmental Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 49,800.00	\$ 49,800.00	\$	\$
Total Available	\$ 49,800.00	\$ 49,800.00		
Expenditures:				
Personal Services	\$ 37,718.60	\$ 36,575.00	\$ 1,143.60	\$
Contractual Services	11,548.55	11,845.00		296.45
Commodities	921.98	1,280.00		358.02
Capital Expenditures	29.75	100.00		70.25
Total Expenditures	\$ 50,218.88	\$ 49,800.00	\$ 1,143.60	\$ 724.72

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget	\$ 418.88	
Balance Lapsed to General Fund	2,081.12	
		\$2,500.00
Financed By:		
Transfer from Promotion of Agriculture		\$2,500.00

DEPARTMENT OF AGRICULTURE

Promotion of Agriculture

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 24,750.00	\$ 24,750.00	\$	\$
Total Available	\$ 24,750.00	\$ 24,750.00		
Expenditures:				
Contractual Services	\$ 450.73	\$7,780.48	\$	\$ 7,329.75
Commodities	35.77	25.00	10.77	
Grants, Subsidies, and Pensions	21,632.52	16,944.52	4,688.00	
Total Expenditures	\$ 22,119.02	\$ 24,750.00	\$ 4,698.77	\$ 7,329.75

Budget Summary

Deficiencies, Transfers, and Balances:		
Transfer to Department of Agriculture		
Departmental Operations	\$ 2,500.00	
Balance Lapsed to General Fund	130.98	
		\$ 2,630.98
Financed By:		
Net Expenditures Under Budget		\$ 2,630.98

DEPARTMENT OF AGRICULTURE

Division of Animal Industry

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 45,286.00	\$ 45,286.00	\$	\$
Departmental Revenue	14,354.78	14,611.00		256.22
Transfer from Emergency War Fund	24,173.00		24,173.00	
Total Available	\$ 83,813.78	\$ 59,897.00	\$24,173.00	\$ 256.22
Expenditures:				
Personal Services	\$ 32,398.43	\$ 39,112.04	\$	\$ 6,713.61
Contractual Services	42,518.02	16,165.00	26,353.02	
Commodities	7,147.65	4,619.96	2,527.69	
Capital Expenditures	404.78		404.78	
Total Expenditures	\$ 82,468.88	\$ 59,897.00	\$29,285.49	\$ 6,713.61

Budget Summary

Deficiencies, Transfers, and Balances:

Net Expenditures Over Budget	\$22,571.88
Revenue Under Budget	256.22
Balance Lapsed to General Fund	1,344.90
	\$24,173.00

Financed By:

Transfer from Emergency War Fund	\$24,173.00
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DEPARTMENT OF AGRICULTURE

Retirement of Interest and Principal—Bangs Disease Bonds

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 47,700.00	\$ 47,700.00	\$	\$
Departmental Revenue	400.00		400.00	
Total Available	\$ 48,100.00	\$ 47,700.00	\$ 400.00	
Expenditures:				
Debt Retirement and Interest	\$ 47,700.00	\$ 47,700.00		
Total Expenditures	\$ 47,700.00	\$ 47,700.00		

Budget Summary

Deficiencies, Transfers, and Balances:

Balance Lapsed to General Fund	\$400.00
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Financed By:

Revenue Over Budget	\$400.00
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DEPARTMENT OF AGRICULTURE
Division of Inspection—Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Forward	\$ 223.61	\$	\$ 223.61	\$
Appropriation	36,200.00	36,200.00		
Departmental Revenue	24,260.82	21,500.00	2,760.82	
Total Available	\$ 60,684.43	\$ 57,700.00	\$ 2,984.43	
Expenditures:				
Personal Services	\$ 21,596.02	\$ 17,996.00	\$ 3,600.02	\$
Contractual Services	35,159.64	38,311.00		3,151.36
Commodities	350.39	175.00	175.39	
Reserve		1,218.00		1,218.00
Total Expenditures	\$ 57,106.05	\$ 57,700.00	\$ 3,775.41	\$ 4,369.36

Budget Summary

Deficiencies, Transfers, and Balances:		
Balance Lapsed to General Fund		\$ 3,578.38
Financed By:		
Net Expenditures Under Budget	\$593.95	
Revenue Over Budget	2,760.82	
Balance Carried 7-1-44 over Budget	223.61	
		\$3,578.38

DEPARTMENT OF AGRICULTURE
Division of Markets—Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 18,000.00	\$ 18,000.00	\$	\$
Departmental Revenue	1,844.03	400.00	1,444.03	
Total Available	\$ 19,844.03	\$ 18,400.00	\$ 1,444.03	
Expenditures:				
Personal Services	\$ 10,569.12	\$ 10,640.00	\$	\$ 70.88
Contractual Services	6,884.05	7,190.00		305.95
Commodities	2,129.10	570.00	1,559.10	
Total Expenditures	\$ 19,582.27	\$ 18,400.00	\$ 1,559.10	\$ 376.83

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget	\$1,182.27	
Balance Lapsed to General Fund	261.76	
		\$1,444.03
Financed By:		
Revenue Over Budget		\$1,444.03

DEPARTMENT OF AGRICULTURE
Division of Plant Industry
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 33,000.00	\$ 33,000.00	\$	\$
Departmental Revenue	923.76	500.00	423.76	
Total Available	\$ 33,923.76	\$ 33,500.00	\$ 423.76	
Expenditures:				
Personal Services	\$ 15,946.92	\$ 20,150.00	\$	\$ 4,203.08
Contractual Services	12,612.65	9,850.00	2,762.65	
Commodities	252.06	150.00	102.06	
Capital Expenditures		300.00		300.00
Reserve		50.00		50.00
Transfers to:				
Soil Conservation	3,000.00	3,000.00		
Total Expenditures	\$ 31,811.63	\$ 33,500.00	\$ 2,864.71	\$ 4,553.08

Budget Summary

Deficiencies, Transfers, and Balances:	
Transfer to Protection of Bees	\$1,000.00
Balance Lapsed to General Fund	1,112.13
	<u>\$2,112.13</u>
Financed By:	
Net Expenditures Under Budget	\$1,688.37
Revenue Over Budget	423.76
	<u>\$2,112.13</u>

DEPARTMENT OF AGRICULTURE
Eradication of Bangs Disease
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Brought Forward	\$ 103,061.01	\$ 168,906.00	\$	\$ 65,844.99
Appropriation	50,000.00	50,000.00		
Departmental Revenue	805.47		805.47	
Total Available	\$ 153,866.48	\$ 218,906.00	\$ 805.47	\$ 65,844.99
Expenditures:				
Contractual Services	\$ 1,193.34	\$	\$ 1,193.34	\$
Commodities	1,938.21		1,938.21	
Grants, Subsidies, and Pensions	125,456.49		125,456.49	
Capital Expenditures	27.10		27.10	
(Per Budget)		59,134.00		59,134.00
(Special Appropriation)		50,000.00		50,000.00
Total Expenditures	\$ 128,615.14	\$ 109,134.00	\$128,615.14	\$109,134.00

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$19,481.14
Balance Carried 7-1-44 Under Budget	65,844.99
Balance Carried 6-30-45	25,251.34
	<u>\$110,577.47</u>
Financed By:	
Revenue Over Budget	\$805.47
Balance 6-30-45 per Budget	109,772.00
	<u>\$110,577.47</u>

ATLANTIC STATES MARINE FISHERIES COMMISSION

Departmental Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 1,000.00	\$ 1,000.00		
Total Available	\$ 1,000.00	\$ 1,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 1,000.00	\$ 1,000.00		
Total Expenditures	\$ 1,000.00	\$ 1,000.00		

DEPARTMENT OF ATTORNEY GENERAL

Departmental Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Brought Forward	\$ 3,850.00	\$ 3,850.00	\$ 3,850.00	\$
Appropriation	35,123.00	35,123.00		
Departmental Revenue	16,991.08	8,500.00	8,491.08	
Transfers from:				
Gen. Admin. Welfare		3,500.00		3,500.00
Contingent Account	1,069.47		1,069.47	
Total Available	\$ 57,033.55	\$ 47,123.00	\$13,410.55	\$ 3,500.00
Expenditures:				
Personal Services	\$ 32,009.88	\$ 39,818.00	\$ 7,808.12	\$ 7,808.12
Contractual Services	17,066.84	6,405.00	10,661.84	
Commodities	470.92	550.00		79.08
Capital Expenditures	463.86	350.00	113.86	
Total Expenditures	\$50,011.50	\$ 47,123.00	\$10,775.70	\$ 7,887.20

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$2,888.50
Transfers to:		
Inheritance Tax		348.78
General Administration—Welfare—provided in Budget		3,500.00
Balance Lapsed to General Fund		6,673.27
		\$13,410.55
Financed By:		
Revenue Over Budget		\$8,491.08
Transfer from Contingent Account		1,069.47
Balance Carried 7-1-44 Over Budget		3,850.00
		\$13,410.55

*Contingent Account transfer to cover expenses of consulting engineers in connection with the Androscoggin River Pollution case.

DEPARTMENT OF ATTORNEY GENERAL
County Attorneys' Salaries
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 25,800.00	\$ 25,800.00	\$	\$
Transfer from Contingent Account	100.00		\$ 100.00	
Total Available	\$ 25,900.00	\$ 25,800.00	\$ 100.00	
Expenditures:				
Personal Services	\$ 25,900.00	\$ 25,800.00	\$ 100.00	\$
Total Expenditures	\$ 25,900.00	\$ 25,800.00	\$ 100.00	

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$100.00
Financed By:	
Transfer from Contingent Account	\$100.00

*Transfer from Contingent Account to cover increase in salary of Waldo County Attorney per Statute.

DEPARTMENT OF ATTORNEY GENERAL
Inheritance Tax Division
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 18,000.00	\$ 18,000.00	\$	\$
Total Available	\$ 18,000.00	\$ 18,000.00		
Expenditures:				
Personal Services	\$ 15,302.47	\$ 18,000.00	\$	\$ 2,697.53
Contractual Services	2,462.49		2,462.49	
Commodities	539.40		539.40	
Capital Expenditures	44.42		44.42	
Total Expenditures	\$ 18,348.78	\$ 18,000.00	\$ 3,046.31	\$ 2,697.53

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$348.78
Financed By:	
Transfer from Department of Attorney General—Operations	\$348.78

DEPARTMENT OF AUDIT
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 38,500.00	\$ 38,500.00	\$	\$
Departmental Revenue	6,991.79	11,500.00		4,508.21
Transfer from Contingent Account	848.65		848.65	
Total Available	\$ 46,340.44	\$ 50,000.00	\$ 848.65	\$ 4,508.21
Expenditures:				
Personal Services	\$ 41,071.16	\$ 44,500.00	\$	\$ 3,428.84
Contractual Services	4,716.73	4,000.00	716.73	
Commodities	503.55	500.00	3.55	
Capital Expenditures	49.00	400.00		351.00
Reserve		600.00		600.00
Total Expenditures	\$ 46,340.44	\$ 50,000.00	\$ 720.28	\$ 4,379.84

Budget Summary

Deficiencies, Transfers, and Balances:		
Revenue Under Budget		\$4,508.21
Financed By:		
Net Expenditures Under Budget	\$3,659.56	
Transfer from Contingent Account	848.65	
		\$4,508.21

*Transfer from Contingent Account to cover deficiency in Revenue

MAINE AERONAUTICS COMMISSION
Augusta State Airport
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 8,000.00	\$ 8,000.00	\$	\$
Departmental Revenue	1,800.98	2,940.00		1,139.02
Total Available	\$ 9,800.98	\$ 10,940.00		\$ 1,139.02
Expenditures:				
Personal Services	\$ 1,821.00	\$ 6,455.00	\$	\$ 4,634.00
Other Current Expenditures	768.87	3,805.00		3,036.13
Capital Expenditures	518.10	680.00		161.90
Total Expenditures	\$ 3,107.97	\$ 10,940.00		\$ 7,832.03

Budget Summary

Deficiencies, Transfers, and Balances:		
Revenue Under Budget		\$1,139.02
Balance Lapsed to General Fund		6,693.01
		\$7,832.03
Financed By:		
Net Expenditures Under Budget		\$7,832.03

DEPARTMENT OF BANKS AND BANKING

Departmental Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 42,350.00	\$ 42,350.00		
Departmental Revenue	13,014.06	11,000.00	\$ 2,014.06	
Total Available	\$ 55,364.06	\$ 53,350.00	\$ 2,014.06	
Expenditures:				
Personal Services	\$ 34,660.00	\$ 41,350.00		\$ 6,690.00
Contractual Services	13,806.71	11,500.00	\$ 2,306.71	
Commodities	436.67	400.00	36.67	
Capital Expenditures		100.00		100.00
Total Expenditures	\$ 48,903.38	\$ 53,350.00	\$ 2,343.38	\$ 6,790.00

Budget Summary

Deficiencies, Transfers, and Balances:			
Balance Lapsed to General Fund			\$ 6,460.68
Financed By:			
Net Expenditures Under Budget		\$4,446.62	
Revenue Over Budget		2,014.06	
			\$6,460.68

BOND INTEREST

General Fund

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation:				
Maine Improvement Bonds	\$ 19,250.00	\$ 19,250.00	\$	\$
War Bonds	23,000.00	23,000.00		
Revenue—War Bonds	5,963.68		5,963.68	
Total Available	\$ 48,213.68	\$ 42,250.00	\$ 5,963.68	
Expenditures:				
Interest Payments Due on Bonds:				
Maine Improvement Bonds	\$	\$ 19,250.00	\$	\$ 19,250.00
War Bonds	23,000.00	23,000.00		
Total Expenditures	\$ 23,000.00	\$ 42,250.00		\$ 19,250.00

Budget Summary

Deficiencies, Transfers, and Balances:			
Balance Lapsed to General Fund			\$25,213.68
Financed By:			
Net Expenditures Under Budget		\$19,250.00	
Revenue Over Budget		5,963.68	
			\$25,213.68

BOND RETIREMENT

General Fund

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation:				
Maine Improvement Bonds	\$ 75,000.00	\$ 75,000.00	\$	\$
War Bonds	100,000.00	100,000.00		
Total Available	\$ 175,000.00	\$ 175,000.00		
Expenditures:				
Bond Retirement:				
Maine Improvement Bonds	\$	\$ 75,000.00	\$	\$ 75,000.00
War Bonds	100,000.00	100,000.00		
Total Expenditures	\$ 100,000.00	\$ 175,000.00		\$ 75,000.00

Budget Summary

Deficiencies, Transfers, and Balances:	
Balance Lapsed to General Fund	\$75,000.00
Financed By:	
Net Expenditures Under Budget	\$75,000.00

HEALTH AND WELFARE DEPARTMENT

Grants to Charitable Institutions—Summary

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriations (All Institutions)	\$ 48,770.00	\$ 48,770.00	\$	\$
Total Available	\$ 48,770.00	\$ 48,770.00		
Expenditures:				
Grants, Subsidies, and Pensions:				
Bangor Anti-Tuberculosis Asso.	\$ 3,150.00	\$ 3,150.00	\$	\$
Children's Aid Society	944.00	1,000.00		56.00
Eastern Maine Orphan's Home	799.14	1,000.00		200.86
Good Samaritan Home Association	4,533.06	5,000.00		466.94
Healey Asylum	4,006.50	5,000.00		993.50
Home for Aged Women—Belfast	500.00	500.00		
Maine Children's Home Society	3,125.75	4,000.00		874.25
Maine Institution for the Blind	8,881.25	14,000.00		5,118.75
Opportunity Farm	1,000.00	1,000.00		
St. Joseph's Orphanage	3,800.00	3,800.00		
St. Elizabeth's Orphan Asylum	2,094.18	2,100.00		5.82
St. Louis Home and School for Boys	621.00	1,500.00		879.00
Temporary Home for Women and Children	2,286.49	4,920.00		2,633.51
York County Children's Aid Society	1,173.35	1,800.00		626.65
Total Expenditures	\$ 36,914.72	\$ 48,770.00		\$ 11,855.28

Budget Summary

Deficiencies, Transfers, and Balances:	
Balance Lapsed to General Fund	\$11,855.28
Financed By:	
Net Expenditures Under Budget	\$11,855.28

MAINE DEVELOPMENT COMMISSION

Departmental Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Forward	\$ 96,910.48	\$ 32,492.79	\$64,417.69	\$
Appropriation	170,000.00	170,000.00		
Departmental Revenue	42.50		42.50	
Total Available	\$ 266,952.98	\$ 202,492.79	\$64,460.19	
Expenditures:				
Personal Services	\$ 20,343.35	\$ 30,260.00	\$	\$ 9,916.65
Contractual Services	160,817.52	102,886.00	57,931.52	
Commodities	2,570.65	2,794.00		223.35
Grants, Subsidies, and Pensions	7,105.00		7,105.00	
Capital Expenditures	3,939.19	460.00	3,479.19	
Reserve for Promotional Advertising		33,600.00		33,600.00
Total Expenditures	\$ 194,775.71	\$ 170,000.00	\$68,515.71	\$ 43,740.00

Budget Summary

Deficiencies, Transfers, and Balances:

Net Expenditures Over Budget	\$24,775.71
Transfer to Maine Building—Eastern States Exposition	1,127.53
Balance Carried Over Budget 6-30-45	17,507.21
Balance Lapsed to General Fund	21,049.74

\$64,460.19

Financed By:

Revenue Over Budget	\$ 42.50
Balance 7-1-44 Over Budget	64,417.69

\$64,460.19

BOARD OF EMERGENCY MUNICIPAL FINANCE

Departmental Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 5,000.00	\$ 5,000.00		
Total Available	\$ 5,000.00	\$ 5,000.00		
Expenditures:				
Contractual Services	\$ 1,308.32	\$ 4,950.00		\$ 3,641.68
Commodities		50.00		50.00
Total	\$ 1,308.32	\$ 5,000.00		\$ 3,691.68

Budget Summary

Deficiencies, Transfers, and Balances:

Balance Lapsed to General Fund	\$3,691.68
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Financed By:

Net Expenditures Under Budget	\$3,691.68
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DEPARTMENT OF EDUCATION
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Forward	\$ 151,879.14	\$ 396.29	\$151,482.85	\$
Appropriation	3,378,170.00	3,378,170.00		
Estimated Revenue	365,907.09	315,241.00	50,666.09	
Transfer from Emergency War Fund	17,975.00		17,975.00	
Total Available	\$3,913,931.23	\$3,693,807.29	\$220,123.94	
Expenditures:				
Personal Services	\$490,267.75	\$484,627.00	\$5,640.75	\$
Contractual Services	168,761.42	148,962.00	19,799.42	
Commodities	89,710.82	138,713.00		49,002.18
Grants, Subsidies, and Pensions	2,954,622.32	2,754,047.00	200,575.32	
Capital Expenditures	7,872.39	12,760.00		4,887.61
Inventory Adjustment	.43		.43	
Transfer to Me. Teachers' Retirement	143,373.00	154,302.00		10,929.00
Total Expenditures	\$3,854,608.13			
Less:				
Accounts Receivable—				
Vocational Rehab.	1,861.43			1,861.43
Prepaid Expenditures—				
Farmington Normal School	3,441.04			3,441.04
Total Expenditures	\$3,849,305.66	\$3,693,411.00	\$226,015.92	\$70,121.26

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$155,894.66
Balance Carried 6-30-45 Over Budget	45,899.08
Balance Lapsed to General Fund	18,330.20
	<u>\$220,123.94</u>
Financed By:	
Revenue Over Budget	\$50,666.09
Transfer from Emergency War Fund	17,975.00
Balance 7-1-44 Over Budget	151,482.85
	<u>\$220,123.94</u>

EXECUTIVE DEPARTMENT
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 21,375.00	\$ 21,375.00	\$	\$
Transfer from:				
Emergency War Fund	4,970.00		4,970.00	
Total Available	26,345.00	\$ 21,375.00	\$ 4,970.00	
Expenditures:				
Personal Services	\$ 23,515.70	\$ 16,780.00	\$ 6,735.70	
Contractual Services	2,301.86	3,195.00		\$ 893.14
Commodities	1,215.14	1,100.00	115.14	
Capital Expenditures	26.66	300.00		273.34
Total Expenditures	\$ 27,059.36	\$ 21,375.00	\$ 6,850.84	\$ 1,166.48
Overdraft	(514.36)			
Transfer from Executive Council	514.36			

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	<u>\$5,684.36</u>
Financed By:	
Transfers from:	
Emergency War Fund	\$4,970.00
Executive Council	714.36
	<u>\$5,684.36</u>

EXECUTIVE DEPARTMENT
Executive Council
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 14,500.00	\$ 14,500.00	\$	\$
Total Available	\$ 14,500.00	\$ 14,500.00		
Expenditures:				
Personal Services	\$ 9,740.00	\$ 10,400.00	\$	\$ 660.00
Contractual Services	3,138.82	4,100.00		961.18
Commodities	558.19		558.19	
Total Expenditures	\$ 13,437.01	\$ 14,500.00	\$ 558.19	\$ 1,621.18

Budget Summary

Deficiencies, Transfers, and Balances:		
Transfer to Department Operations		\$714.36
Balance Lapsed to General Fund		348.63
		\$1,062.99
Financed By:		
Net Expenditures Under Budget		\$1,062.99

EXECUTIVE DEPARTMENT
Governor's Expense Account
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 10,000.00	\$ 10,000.00		
Total Available	\$ 10,000.00	\$ 10,000.00		
Expenditures:				
Contractual Services	\$ 628.55		\$ 628.55	
Commodities	233.99		233.99	
Grants, Subsidies, and Pensions	9,137.46	\$ 10,000.00		\$ 862.54
Total Expenditures	\$ 10,000.00	\$ 10,000.00	\$ 862.54	\$ 862.54

EXECUTIVE DEPARTMENT
Blaine House
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Forward	\$ 309.00	\$	\$ 309.00	\$
Appropriation	11,585.00	11,585.00		
Departmental Revenue	5.00			
Total Available	\$ 11,899.00	\$ 11,585.00	\$ 309.00	
Expenditures:				
Personal Services	\$ 6,444.08	\$ 7,710.00	\$	\$ 1,265.92
Contractual Services	2,390.11	1,825.00	565.11	
Commodities	2,288.77	1,550.00	738.77	
Capital Expenditures	776.04	500.00	276.04	
Total Expenditures	\$ 11,899.00	\$ 11,585.00	\$ 1,579.92	\$ 1,265.92

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$314.00
Financed By:		
Revenue Over Budget	\$ 5.00	
Balance 7-1-44 Over Budget	309.00	
		\$314.00

EMPLOYEES' RETIREMENT SYSTEM

Expense Fund

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Brought Forward Appropriation	\$ 10,000.00	\$ 5,907.17 10,000.00	\$	\$ 5,907.17
Total Available	\$ 10,000.00	\$ 15,907.17		\$ 5,907.17
Expenditures:				
Personal Services	\$ 6,934.80	\$ 4,718.00	\$ 2,216.80	\$
Contractual Services	2,311.27	3,500.00		1,188.73
Commodities	134.10	1,500.00		1,365.90
Capital Expenditures	502.11	282.00	220.11	
Total Expenditures	\$ 9,882.28	\$ 10,000.00	\$ 2,436.91	\$ 2,554.63

Budget Summary

Deficiencies, Transfers, and Balances:		
Balance 7-1-44 Under Budget		\$5,907.17
Balance Lapsed to General Fund		117.72
		\$6,024.89
Financed By:		
Net Expenditures Under Budget		\$117.72
Balance 6-30-45 per Budget not Carried		5,907.17
		\$6,024.89

DEPARTMENT OF FINANCE AND BUREAU OF BUDGET

Departmental Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 25,060.00	\$ 25,060.00	\$	\$
Total Available	\$ 25,060.00	\$ 25,060.00		
Expenditures:				
Personal Services	\$ 15,853.21	\$ 16,760.00	\$	\$ 906.79
Contractual Services	4,399.12	7,850.00		3,450.88
Commodities	408.99	450.00		41.01
Capital Expenditures	868.20		868.20	
Total Expenditures	\$ 21,529.52	\$ 25,060.00	\$ 868.20	\$ 4,398.68

Budget Summary

Deficiencies, Transfers, and Balances:		
Balance Lapsed to General Fund		\$3,530.48
		\$3,530.48
Financed By:		
Net Expenditures Under Budget		\$3,530.48
		\$3,530.48

DEPARTMENT OF INLAND FISH AND GAME
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Brought Forward	\$ 274,967.49	\$ 1,800.00	\$273,167.49	\$
Appropriation	460,500.00	460,500.00		
Departmental Revenue	283,124.59	12,000.00	271,124.59	
Total Available	\$1,018,592.08	\$ 474,300.00	\$544,292.08	
Expenditures:				
Personal Services	\$ 314,652.08	\$ 269,037.00	\$ 45,615.08	
Contractual Services	168,046.48	116,611.25	51,435.23	
Commodities	75,754.56	69,650.75	6,103.81	
Grants, Subsidies, and Pensions	16,465.69	10,625.00	5,840.69	
Capital Expenditures	27,372.75	8,376.00	18,996.75	
Total Expenditures	\$ 602,291.56	\$ 474,300.00	\$127,991.56	

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$127,991.56
Balance carried 6-30-45 Over Budget		416,300.52
		\$544,292.08
Financed By:		
Revenue Over Budget		\$271,124.59
Balance 7-1-44 Over Budget		273,167.49
		\$544,292.08

DEPARTMENT OF INLAND FISH AND GAME
Search for Lost Persons
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 5,000.00	\$ 5,000.00	\$	\$
Total Available	\$ 5,000.00	\$ 5,000.00		
Expenditures:				
Personal Services	\$	\$ 2,500.00	\$	\$ 2,500.00
Contractual Services	217.50	1,250.00		1,032.50
Commodities	82.08	1,250.00		1,167.92
Capital Expenditures	304.30		304.30	
Total Expenditures	\$ 603.88	\$ 5,000.00	\$ 304.30	\$ 4,700.42

Budget Summary

Deficiencies, Transfers, and Balances:		
Balance Lapsed to General Fund		\$4,396.12
		\$4,396.12
Financed By:		
Net Expenditures Under Budget		\$4,396.12
		\$4,396.12

DEPARTMENT OF INLAND FISH AND GAME

Maintenance of State Museum

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 2,000.00	\$ 2,000.00	\$	\$
Total Available	\$ 2,000.00	\$ 2,000.00		
Expenditures:				
Personal Services	\$ 914.05	\$ 1,435.00	\$	\$ 520.95
Contractual Services	252.24	265.00		12.76
Commodities	29.07	300.00		270.93
Total Expenditures	\$ 1,195.36	\$ 2,000.00		\$ 804.64

Budget Summary

Deficiencies, Transfers, and Balances:	
Balance Lapsed to General Fund	\$804.64
Financed By:	
Net Expenditures Under Budget	\$804.64

DEPARTMENT OF INLAND FISH AND GAME

Hatchery Construction

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 200,000.00	\$ 200,000.00	\$	\$
Total Available	\$ 200,000.00	\$ 200,000.00		
Expenditures:				
Personal Services	\$ 1,488.00	\$	\$ 1,488.00	\$
Contractual Services	24.80		24.80	
Commodities	94.22		94.22	
Grants, Subsidies, and Pensions	21.00		21.00	
Capital Expenditures (Appropriation not Classified)	287.92	200,000.00	287.92	200,000.00
Total Expenditures	\$ 1,915.94	\$ 200,000.00	\$ 1,915.94	\$200,000.00

Budget Summary

Deficiencies, Transfers, and Balances:	
Balance Carried 6-30-45	\$198,084.06
Financed By:	
Net Expenditures Under Budget	198,084.06

FORESTRY DEPARTMENT
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 5,500.00	\$ 5,500.00	\$	\$
Departmental Revenue	95.00	15.00	80.00	
Total Available	\$ 5,595.00	\$ 5,515.00	\$ 80.00	
Expenditures:				
Personal Services	\$ 4,175.33	\$ 3,760.00	\$ 415.33	\$
Contractual Services	1,567.19	1,640.00		72.81
Commodities	65.34	115.00		49.66
Total Expenditures	\$ 5,807.86	\$ 5,515.00	\$ 415.33	\$ 122.47

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$292.86
Financed By:		
Revenue Over Budget	\$80.00	
Transfer from Administration of Public Lands	212.86	
		\$292.86

FORESTRY DEPARTMENT
Administration of Public Lands
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 1,000.00	\$ 1,000.00	\$	\$
Total Available	\$ 1,000.00	\$ 1,000.00		
Expenditures:				
Personal Services	\$ 123.00	\$ 480.00	\$	\$ 357.00
Contractual Services	39.57	520.00		480.43
Total Expenditures	\$ 162.57	\$ 1,000.00		\$ 837.43

Budget Summary

Deficiencies, Transfers, and Balances:		
Transfers to:		
Forestry Administration	\$212.86	
State Forest Nursery	190.55	
Balance Lapsed to General Fund	434.02	
		\$837.43
Financed By:		
Net Expenditures Under Budget		\$837.43

FORESTRY DEPARTMENT

State Forest Nursery

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 550.00	\$ 550.00	\$	\$
Departmental Revenue	1,409.91	1,500.00		90.09
Total Available	\$ 1,959.91	\$ 2,050.00		\$ 90.09
Expenditures:				
Personal Services	\$ 1,766.43	\$ 1,000.00	\$ 766.43	\$
Contractual Services	176.72	389.00		212.28
Commodities	93.98	661.00		567.02
Grants, Subsidies, and Pensions	113.33		113.33	
Total Expenditures	\$ 2,150.46	\$ 2,050.00	\$ 879.76	\$ 779.30

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$100.46
Revenue Under Budget		90.09
		\$190.55
Financed By:		
Transfer from Administration of Public Lands		\$190.55

FORESTRY DEPARTMENT

Control of White Pine Blister Rust

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 6,700.00	\$ 6,700.00	\$	\$
Total Available	\$ 6,700.00	\$ 6,700.00		
Expenditures:				
Personal Services	\$ 1,560.00	\$ 2,692.00	\$	\$ 1,132.00
Contractual Services	902.20	1,027.00		124.80
Commodities	105.06	86.00	19.06	
Grants, Subsidies, and Pensions	3,950.89	2,895.00	1,055.89	
Total Expenditures	\$ 6,518.15	\$ 6,700.00	\$ 1,074.95	\$ 1,256.80

Budget Summary

Deficiencies, Transfers, and Balances:		
Balance Lapsed to General Fund		\$181.85
Financed By:		
Net Expenditures Under Budget		\$181.85

FORESTRY DEPARTMENT
General Forestry Purposes
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Forward	\$ 3,665.43	\$ 359.37	\$ 3,306.06	\$
Appropriation	19,016.00	19,016.00		
Departmental Revenue	18,043.40	15,575.00	2,468.40	
Total Available	\$ 40,724.83	\$ 34,950.37	\$ 5,774.46	
Expenditures:				
Personal Services	\$ 31,542.75	\$ 28,477.00	\$ 3,065.75	
Contractual Services	8,237.93	5,990.00	2,247.93	
Commodities	670.19		670.19	
Grants, Subsidies, and Pensions	8.00		8.00	
Capital Expenditures	577.06	100.00	477.06	
Total Expenditures	\$ 41,035.93	\$ 34,567.00	\$ 6,468.93	

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$6,468.93
Financed By:	
Revenue Over Budget	\$2,468.40
Transfer from Entomology	311.10
Balance 7-1-44 Over Budget	3,306.06
Balance 6-30-45 per Budget not carried	383.37
	<u>\$6,468.93</u>

FORESTRY DEPARTMENT
Entomology
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 18,336.00	\$ 18,336.00	\$	\$
Total Available	\$ 18,336.00	\$ 18,336.00		
Expenditures:				
Personal Services	\$ 14,516.46	\$ 12,737.00	\$ 1,779.46	\$
Contractual Services	2,573.46	2,113.00	460.46	
Commodities	605.42	400.00	205.42	
Grants, Subsidies, and Pensions	18.00		18.00	
Capital Expenditures	10.99	200.00		189.01
Supplemental Emergency Appropriation (included in appropriation above)		2,886.00		2,886.00
Total Expenditures	\$ 17,724.33	\$ 18,336.00	\$ 2,463.34	\$ 3,075.01

Budget Summary

Deficiencies, Transfers, and Balances:	
Transfer to General Forestry Purposes	\$311.10
Balance Lapsed to General Fund	300.57
	<u>\$611.67</u>
Financed By:	
Net Expenditures Under Budget	<u>\$611.67</u>

ADJUTANT GENERAL'S DEPARTMENT

G. A. R. Department of Maine

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 1,500.00	\$ 1,500.00		
Total Available	\$ 1,500.00	\$ 1,500.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 1,500.00	\$ 1,500.00		
Total Expenditures	\$ 1,500.00	\$ 1,500.00		

BUREAU OF HEALTH
Departmental Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Forward	\$ 19,655.64	\$ 5,066.71	\$14,588.93	\$
Appropriation	153,900.00	153,900.00		
Departmental Revenue	29,897.58	24,844.00	5,053.58	
Transfers from:				
Emergency War Fund	15,000.00		15,000.00	
Total Available	\$ 218,453.22	\$ 183,810.71	\$34,642.51	
Expenditures:				
Personal Services	\$ 114,114.97	\$ 188,219.00	\$	\$ 24,104.03
Contractual Services	38,456.73	20,550.00	17,906.73	
Commodities	14,449.56	9,475.00	4,974.56	
Grants, Subsidies, and Pensions	10,113.74	6,500.00	3,613.74	
Capital Expenditures	9,861.34	4,000.00	5,861.34	
Total Expenditures	\$ 186,996.34	\$ 178,744.00	\$32,356.37	\$24,104.03
Unexpended Balance:				
Carried Forward	14,645.03	5,066.71	9,578.32	

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$8,252.34
Balance Carried 6-30-45 Over Budget		9,578.32
Balance Lapsed to General Fund		23,478.42
		<u>\$41,309.08</u>
Financed By:		
Revenue Over Budget		\$5,053.58
Transfers from:		
Emergency War Fund		\$15,000.00
U. S. Aid to Crippled Children		6,666.57
Balance 7-1-44 Over Budget		14,588.93
		<u>\$41,309.08</u>

DEPARTMENT OF HEALTH AND WELFARE
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Forward	\$ 16,249.24	\$ 5,435.91	\$10,813.33	\$
Appropriation	417,000.00	417,000.00		
Departmental Revenue	165,657.28	168,033.00		2,375.72
Transfers:				
To Attorney General		3,500.00	3,500.00	
From Contingent Account	*10,000.00		10,000.00	
Total Available	\$ 608,906.52	\$ 586,968.91	\$24,313.33	\$ 2,375.72
Expenditures:				
Personal Services	\$ 434,413.48	\$ 472,498.00	\$	\$ 38,084.52
Contractual Services	118,110.91	89,836.00	28,274.91	
Commodities	9,635.74	7,988.00	1,647.74	
Grants, Subsidies, and Pensions	1,800.00	500.00	1,300.00	
Capital Expenditures	7,314.51	4,040.00	3,274.51	
Total Expenditures	\$ 571,274.64	\$ 574,862.00	\$34,497.16	\$ 38,084.52
Unexpended Balance:				
Carried Forward	25,181.60	12,106.91	13,074.69	

Budget Summary

Deficiencies, Transfers, and Balances:
Revenue Under Budget
Transfer to Aid to the Blind
Balance Carried 6-30-45 Over Budget
Balance Lapsed to General Fund

\$2,375.72
128.74
13,074.69
20,094.27

\$35,673.42

Financed By:

Net Expenditures Under Budget
Transfers from:
 Contingent Account
 Service for the Blind
 Rehabilitation of the Blind
Balance 7-1-44 Over Budget
Transfer to Attorney General, per Budget, not Completed

\$3,587.36
10,000.00
7,000.00
772.73
10,813.33
3,500.00

\$35,673.42

*Contingent Account Transfer to provide additional funds necessary to properly administer the licensing of Boarding Homes.

DEPARTMENT OF HEALTH AND WELFARE
Aid to the Blind
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Brought Forward	\$ 79,807.55	\$ 39,971.19	\$39,836.36	\$
Appropriation	136,736.00	136,736.00		
Federal Funds	146,376.56	155,210.50		8,833.94
Total Available	\$ 362,920.11	\$ 331,917.69	\$39,836.36	\$ 8,833.94
Expenditures:				
Grants, Subsidies, and Pensions	\$ 294,741.00	\$ 324,421.00	\$29,680.00	\$
Total Expenditures	\$ 294,741.00	\$ 324,421.00	\$29,680.00	
Unexpended Balance:				
Carried Forward	15,655.50	7,496.69	8,158.81	

Budget Summary

Deficiencies, Transfers, and Balances:		
Revenue Under Budget		\$8,833.94
Transfer to Old Age Assistance		11,734.29
Balance Carried 6-30-45 Over Budget		8,158.81
Balance Lapsed to General Fund		40,918.06
		\$69,645.10
Financed By:		
Net Expenditures Under Budget		\$29,680.00
Transfer from Welfare Administration		128.74
Balance 7-1-44 Over Budget		39,836.36
		\$69,645.10

DEPARTMENT OF HEALTH AND WELFARE
Aid to Dependent Children
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Brought Forward	\$ 60,461.74	\$ 36,524.59	\$23,937.15	\$
Appropriation	355,000.00	355,000.00		
Departmental Revenue	551,873.93	860,667.00		309,293.07
Total Available	\$ 966,835.67	\$1,252,191.59	\$23,937.15	\$309,293.07
Expenditures:				
Grants, Subsidies, and Pensions	\$ 947,410.50	\$1,238,996.00	\$	\$291,585.50
Reserve	1,494.77	2,000.00		3,494.77
Total Expenditures	\$ 945,915.73	\$1,240,996.00		\$235,080.27
Unexpended Balance:				
Carried Forward	17,990.09	11,195.59	6,794.50	

Budget Summary

Deficiencies, Transfers, and Balances:		
Revenue Under Budget		\$309,293.07
Balance carried 6-30-45 Over Budget		6,794.50
Balance Lapsed to General Fund		2,929.85
		\$319,017.42
Financed By:		
Net Expenditures Under Budget		\$295,080.27
Balance 7-1-44 Over Budget		23,937.15
		\$319,017.42

DEPARTMENT OF HEALTH AND WELFARE
Board and Care of Neglected Children
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 225,000.00	\$ 225,000.00	\$	\$
Departmental Revenue	235,819.13	252,000.00		16,180.87
Total Available	\$ 460,819.13	\$ 477,000.00		\$16,180.87
Expenditures:				
Contractual Services	\$ 4,022.36	\$ 1,250.00	\$ 2,772.36	\$
Commodities	820.38	50.00	770.38	
Grants, Subsidies, and Pensions	460,498.51	475,700.00		15,201.49
Total Expenditures	\$ 465,341.25	\$ 477,000.00	\$ 3,542.74	\$15,201.49

Budget Summary

Deficiencies, Transfers, and Balances:		
Revenue Under Budget		\$16,180.87
Balance Lapsed to General Fund		2,122.04
		\$18,302.91
Financed By:		
Net Expenditures Under Budget		\$11,658.75
Adjustment of Bad Debt Reserve		6,644.16
		\$18,302.91

DEPARTMENT OF HEALTH AND WELFARE
Burial of Soldiers, Sailors, and Their Widows
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 1,500.00	\$ 1,500.00	\$	\$
Total Available	\$ 1,500.00	\$ 1,500.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 800.00	\$ 1,500.00	\$	\$ 700.00
Total Expenditures	\$ 800.00	\$ 1,500.00		\$ 700.00

Budget Summary

Deficiencies, Transfers, and Balances:		
Balance Lapsed to General Fund		\$700.00
		\$700.00
Financed By:		
Net Expenditures Under Budget		\$700.00
		\$700.00

DEPARTMENT OF HEALTH AND WELFARE
Education of the Blind
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 25,000.00	\$ 25,000.00	\$	\$
Total Available	\$ 25,000.00	\$ 25,000.00		
Expenditures:				
Contractual Services	\$ 4.63	\$	\$ 4.63	\$
Grants, Subsidies, and Pensions	18,399.32	25,000.00		6,600.68
Total Expenditures	\$ 18,403.95	\$ 25,000.00	\$ 4.63	\$ 6,600.68

Budget Summary

Deficiencies, Transfers, and Balances:			
Transfer to Service for the Blind		\$300.68	
Balance Lapsed to General Fund		6,295.37	
			\$6,596.05
Financed By:			
Net Expenditure Under Budget			\$6,596.05

DEPARTMENT OF HEALTH AND WELFARE
Emergency Aid
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 50,000.00	\$ 50,000.00	\$	\$
Total Available	\$ 50,000.00	\$ 50,000.00		
Expenditures:				
Contractual Services	\$	\$ 55.00	\$	\$ 55.00
Commodities		50.00		50.00
Grants, Subsidies, and Pensions	734.96	49,895.00		49,160.04
Total Expenditures	\$ 734.96	\$ 50,000.00		\$ 49,265.04

Budget Summary

Deficiencies, Transfers, and Balances:		
Balance Lapsed to General Fund		\$49,265.04
Financed By:		
Net Expenditures Under Budget		\$49,265.04

DEPARTMENT OF HEALTH AND WELFARE
Examination and Commitment of the Insane
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 500.00	\$ 500.00	\$	\$
Total Available	\$ 500.00	\$ 500.00		
Expenditures:				
Contractual Services	\$	\$ 100.00	\$	\$ 100.00
Grants, Subsidies, and Pensions	313.21	400.00		86.79
Total Expenditures	\$ 313.21	\$ 500.00		\$ 186.79

Budget Summary

Deficiencies, Transfers, and Balances:	
Balance Lapsed to General Fund	\$186.79
Financed By:	
Net Expenditures Under Budget	\$186.79

DEPARTMENT OF HEALTH AND WELFARE
Public and Private Hospitals
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 288,000.00	\$ 288,000.00	\$	\$
Total Available	\$ 288,000.00	\$ 288,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 287,976.68	\$ 288,000.00	\$	\$ 23.32
Total Expenditures	\$ 287,976.68	\$ 288,000.00		\$ 23.32

Budget Summary

Deficiencies, Transfers, and Balances:	
Balance Lapsed to General Fund	\$ 23.32
Financed By:	
Net Expenditures Under Budget	\$ 23.32

DEPARTMENT OF HEALTH AND WELFARE
Support of State Paupers
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Forward	\$ 10,000.00	\$ 10,000.00	\$	\$
Appropriation	430,000.00	430,000.00		
Departmental Revenue	1,547.32	5,000.00		3,452.68
Total Available	<u>\$ 441,547.32</u>	<u>\$ 445,000.00</u>		<u>\$ 3,452.68</u>
Expenditures:				
Personal Services	\$ 14,312.11	\$ 8,431.00	\$ 5,881.11	\$
Contractual Services	16,394.53	4,400.00	11,994.53	
Commodities	28,480.92	4,750.00	23,730.92	
Grants, Subsidies, and Pensions	332,694.60	416,919.00		84,224.40
Capital Expenditures	3,190.58	500.00	2,690.58	
Total Expenditures	<u>\$ 395,072.74</u>	<u>\$ 435,000.00</u>	<u>\$44,297.14</u>	<u>\$ 84,224.40</u>
Transfer to World War Relief	20,000.00			
Unexpended Balance:				
Carried Forward	3,800.00	10,000.00		

Budget Summary

Deficiencies, Transfers, and Balances:	
Revenue Under Budget	\$3,452.68
Transfer to World War Relief	20,000.00
Balance Lapsed to General Fund	22,674.58
	<u>\$46,127.26</u>
Financed By:	
Net Expenditures Under Budget	\$39,927.26
Balance Carried 6-30-45 Under Budget	6,200.00
	<u>\$46,127.26</u>

DEPARTMENT OF HEALTH AND WELFARE
Passamaquoddy Indians
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 54,000.00	\$ 54,000.00	\$	\$
Departmental Revenue	2,676.56	100.00	\$ 2,576.56	
Total Available	<u>\$ 56,676.56</u>	<u>\$ 54,100.00</u>	<u>\$ 2,576.56</u>	
Expenditures:				
Personal Services	\$ 13,386.41	\$ 9,500.00	\$ 3,886.41	\$
Contractual Services	2,908.06	4,420.00		1,511.94
Commodities	7,806.20	3,055.00	4,751.20	
Grants, Subsidies, and Pensions	41,932.88	37,025.00	4,907.88	
Capital Expenditures		100.00		100.00
Total Expenditures	<u>\$ 66,033.55</u>	<u>\$ 54,100.00</u>	<u>\$13,545.49</u>	<u>\$ 1,611.94</u>

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	<u>\$11,933.55</u>
Financed By:	
Revenue Over Budget	\$2,576.56
Transfer from Special Pensions	9,356.99
	<u>\$11,933.55</u>

DEPARTMENT OF HEALTH AND WELFARE
Penobscot Indians
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 46,000.00	\$ 46,000.00		
Departmental Revenue	1,426.95	25.00	\$ 1,401.95	\$
Total Available	\$ 47,426.95	\$ 46,025.00	\$ 1,401.95	
Expenditures:				
Personal Services	\$ 5,925.92	\$ 7,000.00	\$	\$ 1,074.08
Contractual Services	7,690.83	6,605.00	1,085.83	
Commodities	3,417.95	4,250.00		832.05
Grants, Subsidies, and Pensions	28,998.15	28,070.00	928.15	
Capital Expenditures		100.00		100.00
Total Expenditures	\$ 46,032.85	\$ 46,025.00	\$ 2,013.98	\$ 2,006.13

Budget Summary

Deficiencies, Transfers, and Balances:

Net Expenditures Over Budget	\$ 7.85
Balance Lapsed to General Fund	1,394.10
	<u>\$ 1,401.95</u>

Financed By:

Revenue Over Budget:	<u>\$1,401.95</u>
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DEPARTMENT OF HEALTH AND WELFARE
Special Pensions
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 73,104.00	\$ 73,104.00	\$	\$
Total Available	\$ 73,104.00	\$ 73,104.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 56,830.50	\$ 73,104.00	\$	\$ 16,273.50
Total Expenditures	\$ 56,830.50	\$ 73,104.00	\$	\$ 16,273.50

Budget Summary

Deficiencies, Transfers and Balances:

Transfer to Passamaquoddy Indians	\$9,356.99
Balance Lapsed to General Fund	6,916.51
	<u>\$16,273.50</u>

Financed By:

Net Expenditures Under Budget	<u>\$16,273.50</u>
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DEPARTMENT OF HEALTH AND WELFARE

Services for the Blind

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 14,200.00	\$ 14,200.00	\$	\$
Departmental Revenue	180.34		180.34	
Total Available	\$ 14,380.34	\$ 14,200.00	\$ 180.34	
Expenditures:				
Personal Services	\$	\$ 5,700.00	\$	5,700.00
Contractual Services	2,221.52	1,200.00	1,021.52	
Commodities	753.65		753.65	
Grants, Subsidies, and Pensions	312.04	7,300.00		6,987.96
Capital Expenditures	1,393.81		1,393.81	
Total Expenditures	\$ 4,681.02	\$ 14,200.00	\$ 3,168.98	\$ 12,687.96

Budget Summary

Deficiencies, Transfers, and Balances:

Transfers to:			
Welfare Administration			\$7,000.00
Rehabilitation of the Blind			3,000.00
			<u>\$10,000.00</u>

Financed By:

Revenue Over Budget			\$180.34
Net Expenditures Under Budget			9,518.98
Transfer from Education of the Blind			300.68
			<u>\$10,000.00</u>

DEPARTMENT OF HEALTH AND WELFARE

Support of Dependents of Soldiers and Sailors

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 57,480.00	\$ 57,480.00	\$	\$
Total Available	\$ 57,480.00	\$ 57,480.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 38,792.94	\$ 57,480.00	\$	\$ 18,687.06
Total Expenditures	\$ 38,792.94	\$ 57,480.00		\$ 18,687.06

Budget Summary

Deficiencies, Transfers, and Balances:

Transfer to World War Relief			\$10,404.00
Balance Lapsed to General Fund			8,283.06
			<u>\$18,687.06</u>

Financed By:

Net Expenditures Under Budget			<u>\$18,687.06</u>
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DEPARTMENT OF HEALTH AND WELFARE

World War Relief

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 75,000.00	\$ 75,000.00	\$	\$
Total Available	\$ 75,000.00	\$ 75,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 105,404.00	\$ 75,000.00	\$30,404.00	\$
Total Expenditures	\$ 105,404.00	\$ 75,000.00	\$30,404.00	

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$30,404.00
Financed By:		
Transfers from:		
State Paupers	\$20,000.00	
Support of Dependents of Soldiers and Sailors	10,404.00	
		\$30,404.00

DEPARTMENT OF HEALTH AND WELFARE

Old Age Assistance

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Brought Forward	\$ 702,440.41	\$ 333,044.62	\$369,395.79	\$
Appropriation	700,000.00	700,000.00		
Federal Funds	2,493,429.64	2,460,656.50	32,773.14	
Cigarette Tax	1,371,517.33	1,471,149.00		99,631.67
Recoveries	58,419.02	10,000.00	48,419.02	
Total Available	\$5,325,806.40	\$4,974,850.12	\$450,956.28	\$99,631.67
Expenditures:				
Grants, Subsidies, and Pensions	\$5,086,937.09	\$4,921,313.00	\$165,624.09	\$
Total Expenditures	\$5,086,937.09	\$4,921,313.00	\$165,624.09	
Unexpended Balance Carried Forward June 30, 1945	194,361.71	53,537.12	140,824.59	

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$165,624.09
Revenue Under Budget		18,439.51
Transfer to Old Age Burials		56,241.89
Balance Carried 6-30-45 Over Budget		140,824.59
		\$381,130.08
Financed By:		
Transfer from Aid to the Blind	\$11,734.29	
Balance 7-1-44 Over Budget	369,395.79	
		\$381,130.08

STATE HISTORIAN
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward July 1, 1944	\$ 689.11	\$	\$ 689.11	\$
Appropriation	500.00	500.00		
Total Available	\$ 1,189.11	\$ 500.00	\$ 689.11	
Expenditures:				
Contractual Services	\$ 394.19	\$ 450.00	\$	\$ 55.81
Commodities	20.49	50.00		29.51
Total Expenditures	\$ 414.68	\$ 500.00		\$ 85.32

Budget Summary

Deficiencies, Transfers, and Balances:		
Balance Carried Forward 6-30-45		\$774.43
Financed By:		
Net Expenditures Under Budget	\$85.32	
Balance 7-1-44 Over Budget	689.11	
		<u>\$774.43</u>

INDUSTRIAL ACCIDENT COMMISSION
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 43,300.00	\$ 45,800.00	\$	\$
Transfers to:				
Insurance Department		1,500.00		
Department of Labor and Industry		1,000.00		
Departmental Revenue	214.62	200.00	14.62	
Total Available	\$ 43,514.62	\$ 43,500.00	\$ 14.62	
Expenditures:				
Personal Services	\$ 34,612.01	\$ 37,284.00	\$	\$ 2,671.99
Contractual Services	4,309.38	5,616.00		1,306.62
Commodities	1,258.59	450.00	808.59	
Capital Expenditures	355.46	150.00	205.46	
Total Expenditures	\$ 40,535.44	\$ 43,500.00	\$ 1,014.05	\$ 3,978.61

Budget Summary

Deficiencies, Transfers, and Balances:		
Balance Lapsed to General Fund		\$2,979.18
Financed By:		
Net Expenditures Under Budget	\$2,964.56	
Revenue Over Budget	14.62	
		<u>\$2,979.18</u>

DEPARTMENT OF INSTITUTIONAL SERVICE

Administration

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 20,420.00	\$ 20,420.00		
Total Available	\$ 20,420.00	\$ 20,420.00		
Expenditures:				
Personal Services	\$ 8,758.60	\$ 16,135.00		\$ 7,376.40
Contractual Services	2,845.87	3,535.00		689.13
Commodities	321.20	300.00	\$ 21.20	
Capital Expenditures	70.95	450.00		379.05
Total Expenditures	\$ 11,996.62	\$ 20,420.00	\$ 21.20	\$ 8,444.58

Budget Summary

Deficiencies, Transfers, and Balances:

Transfers to:

 Military and Naval Children's Home
 State Reformatory for Men

\$2,651.04
5,772.34

\$8,423.38

Financed By:

 Net Expenditures Under Budget

\$8,423.38

INSTITUTIONAL SERVICE

Parole Board

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 11,790.00	\$ 11,790.00	\$	\$
Total Available	\$ 11,790.00	\$ 11,790.00		
Expenditures:				
Personal Services	\$ 4,588.00	\$ 7,750.00	\$ 1,300.92	\$ 3,162.00
Contractual Services	5,270.92	3,970.00		
Commodities	25.84	40.00		14.16
Capital Expenditures		30.00		30.00
Total Expenditures	\$ 9,884.76	\$ 11,790.00	\$ 1,300.92	\$ 3,206.16

Budget Summary

Deficiencies, Transfers, and Balances:

 Transfer to Maine State Prison

\$1,905.24

Financed By:

 Net Expenditures Under Budget

\$1,905.24

AUGUSTA STATE HOSPITAL
Institutional Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 569,020.00	\$ 569,020.00	\$	\$
Departmental Revenue	7,092.73	2,800.00	4,292.73	
Total Available	\$ 576,112.73	\$ 571,820.00	\$ 4,292.73	
Expenditures:				
Personal Services	\$ 247,081.64	\$ 277,800.00	\$	\$30,718.36
Contractual Services	35,087.01	40,150.00		5,062.99
Commodities	201,495.05	252,600.00		51,104.95
Grants, Subsidies and Pensions	1,127.00		1,127.00	
Capital Expenditures	4,945.32	1,270.00	3,675.32	
Total Expenditures	\$ 489,736.02	\$ 571,820.00	\$ 4,802.32	\$ 86,886.30

Budget Summary

Deficiencies, Transfers, and Balances:

Transfers to:

Military and Naval Children's Home	\$402.98
Bangor State Hospital	35,766.27
Central Maine Sanatorium	47,847.54
Northern Maine Sanatorium	2,180.28
Maine State Prison	179.64
	\$86,376.71

Financed By:

Net Expenditures Under Budget

\$82,083.98

Revenue Over Budget

4,292.73

\$86,376.71

BANGOR STATE HOSPITAL
Institutional Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 434,000.00	\$ 434,000.00	\$	\$
Departmental Revenue	2,826.61	1,400.00	1,426.61	
Total Available	\$ 436,826.61	\$ 435,400.00	\$ 1,426.61	
Expenditures:				
Personal Services	\$ 222,463.44	\$ 201,000.00	\$21,463.44	
Contractual Services	29,042.49	22,232.00	6,810.49	
Commodities	216,759.05	212,168.00	4,591.05	
Grants, Subsidies, and Pensions	1,836.43		1,836.43	
Capital Expenditures	2,491.47		2,491.47	
Total Expenditures	\$ 472,592.88	\$ 435,400.00	\$37,192.88	

Budget Summary

Deficiencies, Transfers, and Balances:

Net Expenditures Over Budget

\$37,192.88

Financed By:

Revenue Over Budget

\$1,426.61

Transfer from Augusta State Hospital

35,766.27

\$37,192.88

STATE SCHOOL FOR BOYS
Institutional Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 98,500.00	\$ 98,500.00	\$	\$
Departmental Revenue	7,019.21	1,725.00	5,294.21	
Add Transfer from:				
Contingent Account	*20,868.16		20,868.16	
Institutional Emergency Fund	**28,222.83		28,222.83	
Total Available	\$ 154,610.20	\$ 100,225.00	\$54,385.20	
Expenditures:				
Personal Services	\$ 44,540.99	\$ 38,039.00	\$ 6,501.99	
Contractual Services	40,845.40	15,935.00	24,910.40	
Commodities	43,881.93	39,801.00	4,080.93	
Grants, Subsidies, and Pensions	1,067.81		1,067.81	
Capital Expenditures	24,274.07	6,450.00	17,824.07	
Total Expenditures	\$ 154,610.20	\$ 100,225.00	\$54,385.20	

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$54,385.20
Financed By:	
Revenue Over Budget	\$5,294.21
Transfers from:	
Contingent Account	20,868.16
Institutional Emergency Fund	28,222.83
	<u>\$54,385.20</u>

*Transferred from Contingent Account, \$20,000.00 for necessary repairs and renovations not anticipated.

*Transferred from Contingent Account, \$868.16 for compensation for injuries not anticipated.

**Transfer from Institutional Emergency Fund.

CENTRAL MAINE SANATORIUM
Institutional Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 181,312.00	\$ 181,312.00	\$	\$
Departmental Revenue	4,857.87	3,000.00	1,857.87	
Total Available	\$ 186,169.87	\$ 184,312.00	\$ 1,857.87	
Expenditures:				
Personal Services	\$ 108,982.93	\$ 90,000.00	\$18,982.93	\$
Contractual Services	30,688.08	18,488.00	12,200.08	
Commodities	89,122.43	74,724.00	14,398.43	
Grants, Subsidies, and Pensions	481.03		481.03	
Capital Expenditures	4,742.94	1,100.00	3,642.94	
Total Expenditures	\$ 234,017.41	\$ 184,312.00	\$49,705.41	

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$49,705.41
Financed By:	
Revenue Over Budget	1,857.87
Transfer from Augusta State Hospital	47,847.54
	<u>\$49,705.41</u>

MAINE SCHOOL FOR THE DEAF
Institutional Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 54,700.00	\$ 54,700.00	\$	\$
Departmental Revenue	2,500.00	4,000.00		1,500.00
Total Available	\$ 57,200.00	\$ 58,700.00		\$ 1,500.00
Expenditures:				
Personal Services	\$ 31,096.04	\$ 36,060.00	\$	\$ 4,963.96
Contractual Services	6,903.87	5,985.00	918.87	
Commodities	11,361.85	16,205.00		4,843.15
Capital Expenditures	138.96	450.00		311.04
Total Expenditures	\$ 49,500.72	\$ 58,700.00	\$ 918.87	\$ 10,118.15

Budget Summary

Deficiencies, Transfers, and Balances:	
Revenue Under Budget	\$1,500.00
Transfer to:	
Western Maine Sanatorium	6,936.12
Maine State Prison	481.86
Women's Reformatory	281.30
	\$9,199.28
Financed By:	
Net Expenditures Under Budget	\$9,199.28

STATE SCHOOL FOR GIRLS
Institutional Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 88,000.00	\$ 88,000.00	\$	\$
Departmental Revenue	2,077.23	1,000.00	1,077.23	
Transfer from Institutional Emergency Fund	28,533.90		28,533.90	
Total Available	\$ 118,611.13	\$ 89,000.00	\$29,611.13	
Expenditures:				
Personal Services	\$ 48,776.14	\$ 39,000.00	\$ 9,776.14	
Contractual Services	18,384.61	12,900.00	5,484.61	
Commodities	43,188.19	34,900.00	8,288.19	
Grants, Subsidies and Pensions	113.85		113.85	
Capital Expenditures	8,148.34	2,200.00	5,948.34	
Total Expenditures	\$ 118,611.13	\$ 89,000.00	\$29,611.13	

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$29,611.13
Financed By:	
Revenue Over Budget	\$ 1,077.23
Transfer from Institutional Emergency Fund	28,533.90
	\$29,611.13

STATE REFORMATORY FOR MEN
Institutional Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 72,300.00	\$ 72,300.00	\$	\$
Departmental Revenue	4,087.45	450.00	3,637.45	
Transfer from:				
Contingent Account	*10,000.00		10,000.00	
Total Available	\$ 86,387.45	\$ 72,750.00	\$13,637.45	
Expenditures:				
Personal Services	\$ 33,894.26	\$ 33,000.00	\$ 894.26	\$
Contractual Services	18,160.74	10,210.00	7,950.74	
Commodities	32,224.25	27,625.00	4,599.25	
Grants, Subsidies, and Pensions	266.18		266.18	
Capital Expenditures	7,614.36	1,915.00	5,699.36	
Total Expenditures	\$ 92,159.79	\$ 72,750.00	\$19,409.79	

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$19,409.79
Financed By:		
Revenue Over Budget	\$3,637.45	
Transfers from:		
Contingent Account	10,000.00	
Institutional Service Administration	5,772.34	
		\$19,409.79

*Transfer from Contingent Account to cover necessary repairs and renovations not anticipated.

MILITARY AND NAVAL CHILDREN'S HOME
Institutional Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 27,500.00	\$ 27,500.00	\$	\$
Departmental Revenue	456.00		456.00	
Total Available	\$ 27,956.00	\$ 27,500.00	\$ 456.00	
Expenditures:				
Personal Services	\$ 11,679.06	\$ 11,471.00	\$ 208.06	\$
Contractual Services	4,061.44	3,170.00	891.44	
Commodities	14,235.03	11,469.00	2,766.03	
Grants, Subsidies, and Pensions	695.54	690.00	5.54	
Capital Expenditures	338.95	700.00		361.05
Total Expenditures	\$ 31,010.02	\$ 27,500.00	\$ 3,871.07	\$ 361.05

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$3,510.02
Financed By:		
Revenue Over Budget	\$456.00	
Transfers from:		
Augusta State Hospital	402.98	
Institutional Service Administration	2,651.04	
		\$3,510.02

NORTHERN MAINE SANATORIUM

Institutional Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 127,300.00	\$ 127,300.00		\$
Departmental Revenue	4,063.23	1,400.00	2,663.23	
Total Available	\$ 131,363.23	\$ 128,700.00	\$ 2,663.23	
Expenditures:				
Personal Services	\$ 66,262.69	\$ 56,900.00	\$ 9,362.69	\$
Contractual Services	12,460.80	11,900.00	560.80	
Commodities	49,072.74	59,070.00		9,997.26
Capital Expenditures	5,747.28	830.00	4,917.28	
Total Expenditures	\$ 133,543.51	\$ 128,700.00	\$ 14,843.51	\$ 9,997.26

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$4,843.51
Financed By:		
Revenue Over Budget		\$2,663.23
Transfer from Augusta State Hospital		2,180.28
		\$4,843.51

POWNA STATE SCHOOL

Institutional Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Forward	\$ 20,000.00		\$20,000.00	\$
Appropriation	375,000.00	\$ 375,000.00		
Departmental Revenue	1,072.90	1,500.00		427.10
Total Available	\$ 396,072.90	\$ 376,500.00	\$20,000.00	\$ 427.10
Expenditures:				
Personal Services	\$ 169,075.33	\$ 167,700.00	\$ 1,375.33	\$
Contractual Services	20,019.24	11,785.00	8,234.24	
Commodities	185,490.21	193,515.00		8,024.79
Grants, Subsidies, and Pensions	101.91		101.91	
Capital Expenditures	19,877.40	3,500.00	16,377.40	
Total Expenditures	\$ 394,564.09	\$ 376,500.00	\$26,088.88	\$ 8,024.79

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$18,064.09
Revenue Under Budget		427.10
Transfer to Maine State Prison		1,508.81
		\$20,000.00
Financed By:		
Balance 7-1-44 Over Budget		\$20,000.00

MAINE STATE PRISON
Institutional Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 183,800.00	\$ 183,800.00	\$	\$
Departmental Revenue	24,801.38	11,505.00	13,296.38	
Total Available	\$ 208,601.38	\$ 195,305.00	\$13,296.38	
Expenditures:				
Personal Services	\$ 92,859.09	\$ 85,050.00	\$ 7,809.09	\$
Contractual Services	32,077.00	25,765.00	6,312.00	
Commodities	78,938.35	76,585.00	2,353.35	
Grants, Subsidies, and Pensions		4,425.00		4,425.00
Capital Expenditures	8,159.77	3,480.00	4,679.77	
Charges to Asset and Liability Accts.	642.72		642.72	
Total Expenditures	\$ 212,676.93	\$ 195,305.00	\$21,796.93	\$ 4,425.00

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$ 17,371.93
Financed By:	
Revenue Over Budget	\$13,296.38
Transfers from:	
Augusta State Hospital	179.64
Maine School for the Deaf	481.86
Parole Board	1,905.24
Pownal State School	1,508.81
	\$ 17,371.93

WESTERN MAINE SANATORIUM
Institutional Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 159,200.00	\$ 159,200.00	\$	\$
Departmental Revenue	8,549.85	5,384.00	3,165.85	
Total Available	\$ 167,749.85	\$ 164,584.00	\$3,165.85	
Expenditures:				
Personal Services	\$ 97,144.03	\$ 80,000.00	\$17,144.03	\$
Contractual Services	14,639.95	19,292.00		4,652.05
Commodities	59,618.02	62,215.00		2,596.98
Grants, Subsidies, and Pensions	127.26	200.00		72.74
Capital Expenditures	3,156.71	2,877.00	279.71	
Total Expenditures	\$ 174,685.97	\$ 164,584.00	\$17,423.74	\$ 7,321.77

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$ 10,101.97
Financed By:	
Revenue Over Budget	\$3,165.85
Transfer from Maine School for Deaf	6,936.12
	\$ 10,101.97

STATE REFORMATORY FOR WOMEN

Institutional Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Balance Forward	\$ 10,000.00	\$	\$10,000.00	\$
Appropriation	80,800.00	80,800.00		
Departmental Revenue	1,949.23	500.00	1,449.23	
Transfer from Institutional Emergency Fund	*11,304.31		11,304.31	
Total Available	\$ 104,053.54	\$ 81,300.00	\$22,753.54	
Expenditures:				
Personal Services	\$ 41,882.85	\$ 38,030.00	\$ 3,852.85	\$
Contractual Services	15,941.32	10,026.00	5,915.32	
Commodities	30,224.66	32,144.00		1,919.34
Grants, Subsidies, and Pensions	5.00		5.00	
Capital Expenditures	16,281.01	1,100.00	15,181.01	
Total Expenditures	\$ 104,334.84	\$ 81,300.00	\$24,954.18	\$ 1,919.34

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	<u>\$ 23,034.84</u>
Financed By:	
Revenue Over Budget	\$1,449.23
Transfers from:	
Institutional Emergency Fund	11,304.31
Maine School for the Deaf	281.30
Balance 7-1-44 Over Budget	10,000.00
	<u>\$ 23,034.84</u>

*Transfer from Institutional Emergency Fund.

INSTITUTIONAL EMERGENCY FUND

Transfers

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Forward	\$ 64,898.07	\$ 200,000.00		\$135,101.93
Appropriation	100,000.00	100,000.00		
Total Available	\$ 164,898.07	\$ 300,000.00		\$135,101.93
Transfers to:				
State School for Boys	*\$ 28,222.83			
State School for Girls	*28,533.90			
State Reformatory for Women	*11,304.31			
Total Transfers	\$ 68,061.04			
Unexpended Balance Lapsed to General Fund	96,837.03			
	\$ 164,898.07			

*Transfers to Institutions to cover overdraft.

DEPARTMENT OF INSURANCE
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 17,900.00	\$ 19,400.00	\$	\$ 1,500.00
Total Available	\$ 17,900.00	\$ 19,400.00	\$	\$ 1,500.00
Expenditures:				
Personal Services	\$ 11,462.25	\$ 15,138.00	\$	\$ 3,675.75
Contractual Services	3,579.07	3,452.00	127.07	
Commodities	640.10	700.00		59.90
Capital Expenditures	668.84	110.00	558.84	
Total Expenditures	\$ 16,350.26	\$ 19,400.00	\$ 685.91	\$ 3,735.65

Budget Summary

Deficiencies, Transfers, and Balances:	
Balance Lapsed to General Fund	\$3,049.74
Financed By:	
Net Expenditures Under Budget	\$3,049.74

INTEREST ON TRUST FUNDS
Schools and Academies
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 370.00	\$ 370.00		\$
Transfer from Contingent Account	20.63	220.00		199.37
Total Available	\$ 390.63	\$ 590.00		\$ 199.37
Expenditures:				
Payments to Schools and Academies	\$ 390.63	\$ 590.00		\$ 199.37
Total Expenditures	\$ 390.63	\$ 590.00		\$ 199.37

Budget Summary

Deficiencies, Transfers, and Balances:	
Revenue Under Budget	\$199.37
Financed By:	
Net Expenditures Under Budget	\$199.37

COMMISSION FOR INTERSTATE COOPERATION
Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 1,500.00	\$ 1,500.00	\$	\$
Transfer from Contingent Account	*650.00		650.00	
Total Available	\$ 2,150.00	\$ 1,500.00	\$ 650.00	
Expenditures:				
Contractual Services	\$ 1,930.05	\$ 1,500.00	\$ 430.05	\$
Commodities	9.60		9.60	
Total Expenditures	\$ 1,939.65	\$ 1,500.00	\$ 439.65	

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$439.65
Balance Lapsed to General Fund	210.35
	\$650.00
Financed By:	
Transfer from Contingent Account	\$650.00

*Transfer from Contingent Account to cover more extended activity than was anticipated.

LABOR AND INDUSTRY
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 22,000.00	\$ 22,000.00	\$	\$
Departmental Revenue	3,415.40	4,000.00		584.60
Transfer from Contingent Account	137.80		137.80	
Total Available	\$ 25,553.20	\$ 26,000.00	\$ 137.80	\$ 584.60
Expenditures:				
Personal Services	\$ 20,524.00	\$ 19,617.30	\$ 906.70	\$
Contractual Services	4,654.87	5,927.70		1,272.83
Commodities	290.54	155.00	135.54	
Capital Expenditures	83.79	300.00		216.21
Total Expenditures	\$ 25,553.20	\$ 26,000.00	\$ 1,042.24	\$ 1,489.04

Budget Summary

Deficiencies, Transfers, and Balances:	
Revenue Under Budget	\$584.60
Financed By:	
Net Expenditures Under Budget	\$446.80
Transfer from Contingent Account	137.80
	<u>\$584.60</u>

*Transferred from Contingent Account to cover Revenue Deficiency.

LEGISLATIVE
Legislative Expenses
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 274,000.00	\$ 274,000.00	\$	\$
Total Available	\$ 274,000.00	\$ 274,000.00		
Expenditures:				
Personal Services	\$ 202,450.95	\$ 185,500.00	\$16,950.95	\$
Contractual Services	62,275.46	64,400.00		2,124.54
Commodities	3,892.08	4,100.00		207.92
Capital Expenditures	2,234.12	3,000.00		765.88
(Special Session Appropriation for Expenses)		17,000.00		17,000.00
Total Expenditures	\$ 270,852.61	\$ 274,000.00	\$16,950.95	\$20,098.34

Budget Summary

Deficiencies, Transfers, and Balances:	
Balance Lapsed to General Fund	\$3,147.39
Financed By:	
Net Expenditures Under Budget	<u>\$3,147.39</u>

LEGISLATIVE
Research Committee
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 7,500.00	\$ 7,500.00	\$	\$
Total Available	\$ 7,500.00	\$ 7,500.00		
Expenditures:				
Personal Services	\$ 611.30	\$ 3,500.00	\$	\$ 2,888.70
Contractual Services	4,480.64	4,000.00	480.64	
Commodities	30.40		30.40	
Total Expenditures	\$ 5,122.34	\$ 7,500.00	\$ 511.04	\$ 2,888.70

Budget Summary

Deficiencies, Transfers, and Balances:	
Balance Lapsed to General Fund	\$2,337.66
Financed By:	
Net Expenditures Under Budget	\$2,337.66

LEGISLATIVE
Revisor of Statutes
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 7,000.00	\$ 7,000.00	\$	\$
Transfer from Contingent Account	*2,500.00		2,500.00	
Total Available	\$ 9,500.00	\$ 7,000.00	\$ 2,500.00	
Expenditures:				
Personal Services	\$ 7,682.55	\$ 6,770.00	\$ 912.55	\$
Contractual Services	1,316.87	150.00	1,166.87	
Commodities	48.02	80.00		31.98
Total Expenditures	\$ 9,047.44	\$ 7,000.00	\$ 2,079.42	\$ 31.98

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$2,047.44
Balance Lapsed to General Fund	452.56
	\$2,500.00
Financed By:	
Transfer from Contingent Account	\$2,500.00

*Transfer from Contingent Account to cover additional salary expense necessitated in drafting new legislation.

LEGISLATIVE
Revision of Statutes Committee
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Brought Forward	\$ 30,147.37	\$	\$ 30,147.37	\$
Appropriation	15,000.00	15,000.00		
Total Available	\$ 45,147.37	\$ 15,000.00	\$30,147.37	
Expenditures:				
Personal Services	\$ 4,836.00	\$	\$ 4,836.00	\$
Contractual Services	1,782.99		1,782.99	
Commodities	10.14		10.14	
(Special Appropriation Unclassified)		15,000.00		15,000.00
Total Expenditures	\$ 6,629.13	\$ 15,000.00	\$ 6,629.13	\$ 15,000.00

Budget Summary

Deficiencies, Transfers, and Balances:		
Balance Carried 6-30-45 Over Budget		\$38,518.24
Financed By:		
Net Expenditures Under Budget		\$8,370.87
Balance 7-1-44 Over Budget		30,147.37
		\$38,518.24

MAINE STATE LIBRARY
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 41,863.00	\$ 41,863.00	\$	
Departmental Revenue	1,216.08	970.00	246.08	
Transfer from Contingent Account	*1,650.00		1,650.00	
Total Available	\$ 44,729.08	\$ 42,833.00	\$ 1,896.08	
Expenditures:				
Personal Services	\$ 20,302.44	\$ 20,000.00	\$ 302.44	\$
Contractual Services	4,660.69	5,222.00		561.31
Commodities	10,058.62	8,711.00	1,347.62	
Grants, Subsidies, and Pensions	8,978.30	8,800.00	178.30	
Capital Expenditures	80.86	100.00		19.14
Total	\$ 44,080.91	\$ 42,833.00	\$ 1,828.36	\$ 580.45

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$1,247.91
Balance Lapsed to General Fund		648.17
		\$1,896.08
Financed By:		
Revenue Over Budget		\$246.08
Transfer from Contingent Account		1,650.00
		\$1,896.08

*Contingent Account Transfer to provide additional funds for:		
Increase in Stipend to Cities and Towns		\$400.00
Distribution of Revised Statutes		850.00
Price increase of certain books		400.00
		\$1,650.00

MAINE MARITIME ACADEMY
Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 50,000.00	\$ 50,000.00		
Total Available	\$ 50,000.00	\$ 50,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 50,000.00	\$ 50,000.00		
Total Expenditures	\$ 50,000.00	\$ 50,000.00		

MISCELLANEOUS RESOLVES AND ACTS
Knox Memorial—Maine Historical Society
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation:				
Knox Memorial	\$ 1,000.00	\$ 1,000.00		
Maine Historical Society	2,500.00	2,500.00		
Total Available	\$ 3,500.00	\$ 3,500.00		
Expenditures:				
Grants, Subsidies, and Pensions				
Knox Memorial	\$ 1,000.00	\$ 1,000.00		
Maine Historical Society	2,500.00	2,500.00		
Total Expenditures	\$ 3,500.00	\$ 3,500.00		

STATE PARK COMMISSION
Operation and Maintenance
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Brought Forward	\$ 68.85	\$	\$ 68.85	\$
Appropriation	12,000.00	12,000.00		
Transfer to Land Use Areas	5,657.61	6,500.00		842.39
Departmental Revenue	188.20		188.20	
Transfer from Emergency War Fund	1,000.00		1,000.00	
Total Available	\$ 7,599.44	\$ 5,500.00	\$ 1,257.05	\$ 842.39
Expenditures:				
Personal Services	\$ 5,612.68	\$ 3,900.00	\$ 1,712.68	\$
Contractual Services	1,631.21	1,412.00	219.21	
Commodities	134.88	188.00		53.12
Capital Expenditures	220.67		220.67	
Total Expenditures	\$ 7,599.44	\$ 5,500.00	\$ 2,152.56	\$ 53.12

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$2,099.44
Financed By:	
Revenue Over Budget	\$188.20
Transfer from Emergency War Fund	1,000.00
Transfer to Land Use Areas Under Budget	842.39
Balance 7-1-44 Over Budget	68.85
	\$2,099.44

STATE PARK COMMISSION
Military Forts and Reservations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Brought Forward	\$ 967.82	\$	\$ 967.82	\$
Appropriation	4,000.00	4,000.00		
Departmental Revenue	289.55	192.00	97.55	
Total Available	\$ 5,257.37	\$ 4,192.00	\$ 1,065.37	
Expenditures				
Personal Services	\$ 1,944.25	\$ 2,760.00	\$	\$ 815.75
Contractual Services	2,358.91	1,232.00	1,126.91	
Commodities	253.45	150.00	103.45	
Capital Expenditures	289.42	50.00	239.42	
Total Expenditures	\$ 4,846.03	\$ 4,192.00	\$ 1,469.78	\$ 815.75

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$654.03
Transfer to Land Use Area		80.47
Balance Lapsed to General Fund		330.87
		\$1,065.37
Financed By:		
Revenue Over Budget		\$97.55
Balance 7-1-44 Over Budget		967.82
		\$1,065.37

BAXTER STATE PARK
Operation and Maintenance
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 3,500.00	\$ 3,500.00	\$	
Departmental Revenue	122.15		122.15	
Transfer to Contributions and Transfers		1,506.00	1,506.00	
Total Available	\$ 3,622.15	\$ 1,994.00	\$ 1,628.15	
Expenditures:				
Personal Services	\$ 1,285.00	\$ 1,500.00	\$	\$ 215.00
Contractual Services	1,702.57	444.00	1,258.57	
Commodities	59.16	50.00	9.16	
Grants, Subsidies, and Pensions	487.75		487.75	
Capital Expenditures	35.00		35.00	
Total Expenditures	\$ 3,569.48	\$ 1,994.00	\$ 1,790.48	\$ 215.00

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$1,575.48
Balance Lapsed to General Fund		52.67
		\$1,628.15
Financed By:		
Revenue Over Budget		\$122.15
Transfer to Forestry Included in Expenditures		1,506.00
		\$1,628.15

STATE PERSONNEL BOARD
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 12,500.00	\$ 12,500.00	\$	\$
Transfer from Contingent Account	*6,324.10		6,324.10	
Total Available	\$ 18,824.10	\$ 12,500.00	\$ 6,324.10	
Expenditures:				
Personal Services	\$ 13,318.95	\$ 10,200.00	\$ 3,118.95	\$
Contractual Services	2,323.46	1,300.00	523.46	
Commodities	560.16	450.00	110.16	
Capital Expenditures	254.00	50.00	204.00	
Total Expenditures	\$ 16,456.57	\$ 12,500.00	\$ 3,956.57	

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$ 3,956.57
Balance Lapsed to General Fund		2,367.53
		\$6,324.10
Financed By:		
Transfer from Contingent Account		\$6,324.10
		\$6,324.10

*Contingent Account transfer to defray cost of completing reclassification of employees.

SUPERINTENDENT OF PUBLIC BUILDINGS
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Forward	\$ 5,055.41		\$ 5,055.41	\$
Appropriation	141,000.00	\$ 141,000.00		
Departmental Revenue	1,718.95	610.00	1,108.95	
Total Available	\$ 147,774.36	\$ 141,610.00	\$ 6,164.36	
Expenditures:				
Personal Services	\$ 84,991.24	\$ 79,502.00	\$ 5,489.24	\$
Contractual Services	31,826.82	30,428.00	1,398.82	
Commodities	15,170.38	20,110.00		4,939.62
Grants, Subsidies, and Pensions Reserve	9.00	9.00		
Capital Expenditures	15,389.41	10,000.00	13,889.41	10,000.00
Total Expenditures	\$ 147,386.85	\$ 141,540.00	\$20,786.47	\$14,939.62
Staff House Unexpended Balance Lapsed to Contingent Account		70.00		
		\$141,610.00		

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$5,846.85
Balance Lapsed to General Fund 6-30-45 Over Budget		317.51
		\$6,164.36
Financed By:		
Revenue Over Budget		\$1,108.95
Balance 7-1-44 Over Budget		5,055.41
		\$6,164.36

PUBLIC UTILITIES COMMISSION
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Forward	\$ 3,549.52	\$	\$ 3,549.52	\$
Appropriation	68,300.00	68,300.00		
Departmental Revenue	1,045.75	1,000.00	45.75	
Transfer from Contingent Account	*124.43		124.43	
Total Available	\$ 73,019.70	\$ 69,300.00	\$ 3,719.70	
Expenditures:				
Personal Services	\$ 50,234.17	\$ 52,800.00	\$	\$ 2,565.83
Contractual Services	9,568.72	8,000.00	1,568.72	
Commodities	367.66	1,200.00		832.34
Grants, Subsidies, and Pensions	7,733.38	7,000.00	733.38	
Capital Expenditures	890.78	300.00	590.78	
Total Expenditures	\$ 68,794.71	\$ 69,300.00	\$ 2,892.88	\$ 3,398.17

Budget Summary

Deficiencies, Transfers, and Balances:

Balance Carried 6-30-45	\$3,086.08
Balance Lapsed to General Fund	1,138.91
	<u>\$4,224.99</u>

Financed By:

Revenue Over Budget	\$45.75
Net Expenditures Under Budget	505.29
Transfer from Contingent Account	124.43
Balance 7-1-44 Over Budget	3,549.52
	<u>\$4,224.99</u>

*Transfer from Contingent Account to cover Disbursements for Installations of Warning Signs at Grade Crossings. This expense was not anticipated in the Budget.

BUREAU OF PURCHASES
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 21,200.00	\$ 21,200.00	\$	\$
Departmental Revenue	2,159.09	2,756.00		596.91
Total Available	\$ 23,359.09	\$ 23,956.00		\$ 596.91
Expenditures:				
Personal Services	\$ 17,677.34	\$ 19,645.00	\$	\$ 1,967.66
Contractual Services	1,869.58	3,161.00		1,291.42
Commodities	750.76	1,150.00		399.24
Capital Expenditures	47.60		47.60	
Total Expenditures	\$ 20,345.28	\$ 23,956.00	\$ 47.60	\$ 3,658.32

Budget Summary

Deficiencies, Transfers, and Balances:

Revenue Under Budget	\$596.91
Balance Lapsed to General Fund	3,013.81
	<u>\$3,610.72</u>

Financed By:

Net Expenditures Under Budget	<u>\$3,610.72</u>
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BUREAU OF PURCHASES
Central Mailing Room
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 8,500.00	\$ 8,500.00	\$	\$
Departmental Revenue	25.00		25.00	
Total Available	\$ 8,525.00	\$ 8,500.00	\$ 25.00	
Expenditures:				
Personal Services	\$ 6,378.00	\$ 7,585.00	\$	\$ 1,207.00
Contractual Services	783.82	640.00	143.82	
Commodities	242.06	275.00		32.94
Capital Expenditures	10.50		10.50	
Total Expenditures	\$ 7,414.38	\$ 8,500.00	\$ 154.32	\$ 1,239.94

Budget Summary

Deficiencies, Transfers, and Balances:		
Transfer to Division of Public Printing		\$416.00
Balance Lapsed to General Fund		694.62
		\$1,110.62
Financed By:		
Revenue Over Budget		\$25.00
Net Expenditures Under Budget		1,085.62
		\$1,110.62

BUREAU OF PURCHASES
Public Printing Division
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 5,484.00	\$ 5,484.00	\$	\$
Departmental Revenue	1,880.14	2,100.00		219.86
Transfer from:				
Contingent Account	*768.00		768.00	
Total Available	\$ 8,132.14	\$ 7,584.00	\$ 768.00	\$ 219.86
Expenditures:				
Personal Services	\$ 7,360.00	\$ 6,540.00	\$ 820.00	\$
Contractual Services	390.55	594.00		203.45
Commodities	364.99	450.00		85.01
Capital Expenditures	28.59		28.59	
Total Expenditures	\$ 8,144.13	\$ 7,584.00	\$ 848.59	\$ 288.46

Budget Summary

Deficiencies, Transfers, and Balances:		
Revenue Under Budget		\$219.86
Net Expenditures Over Budget		560.13
Balance Lapsed to General Fund		404.01
		\$1,184.00
Financed By:		
Transfers from:		
Contingent Account		\$768.00
Central Mailing Room		416.00
		\$1,184.00

*Transfer from Contingent Account covers salary of special typewriter operator which was not anticipated.

SANITARY WATER BOARD

Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 400.00	\$ 400.00	\$	\$
Transfer from Contingent Account	*900.00		900.00	
Total Available	\$ 1,300.00	\$ 400.00	\$ 900.00	
Expenditures:				
Personal Services	\$ 396.00	\$	\$ 396.00	\$
Contractual Services	825.19	400.00	425.19	
Commodities	69.13		69.13	
Total Expenditures	\$ 1,290.32	\$ 400.00	\$ 890.32	

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$890.32
Balance Lapsed to General Fund	9.68
	\$900.00
Financed By:	
Transfer from Contingent Account	\$900.00

*Transfer from Contingent Account to cover expenses of extended investigation of stream pollution conditions.

SEA AND SHORE FISHERIES

Departmental Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 111,750.00	\$ 111,750.00	\$	\$
Departmental Revenue	9,700.69	6,000.00	3,700.69	
Total Available	\$ 121,450.69	\$ 117,750.00	\$ 3,700.69	
Expenditures:				
Personal Services	\$ 78,686.40	\$ 74,700.00	\$ 3,986.40	\$
Contractual Services	32,200.86	29,563.00	2,637.86	
Commodities	8,385.28	9,337.00		951.72
Grants, Subsidies, and Pensions	432.00		432.00	
Capital Expenditures	239.06	4,150.00		3,910.94
Total Expenditures	\$ 119,943.60	\$ 117,750.00	\$ 7,056.26	\$ 4,862.66

Budget Summary

Deficiencies, Balances, and Transfers:	
Net Expenditures Over Budget	\$2,193.60
Balance Lapsed to General Fund	1,507.09
	\$3,700.69
Financed By:	
Revenue Over Budget	\$3,700.69

SECRETARY OF STATE
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 15,600.00	\$ 15,600.00	\$	\$
Total Available	\$ 15,600.00	\$ 15,600.00		
Expenditures:				
Personal Services	\$ 11,343.00	\$ 12,875.00	\$	\$ 1,532.00
Contractual Services	1,962.96	2,225.00		262.04
Commodities	795.43	500.00	295.43	
Capital Expenditures	52.92		52.92	
Total Expenditures	\$ 14,154.31	\$ 15,600.00	\$ 348.35	\$ 1,794.04

Budget Summary

Deficiencies, Transfers, and Balances:	
Balance Lapsed to General Fund	\$1,445.69
Financed By:	
Net Expenditures Under Budget	\$1,445.69

SECRETARY OF STATE
Elections
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 23,300.00	\$ 23,300.00	\$	\$
Transfer from Contingent Account	*12,863.22		12,863.22	
Total Available	\$ 36,163.22	\$ 23,300.00	\$12,863.22	
Expenditures:				
Personal Services	\$ 6,148.10	\$ 4,400.00	\$ 1,748.10	\$
Contractual Services	22,797.92	18,665.00	4,132.92	
Commodities	6,965.12	120.00	6,845.12	
Capital Expenditures	25.00	115.00		90.00
Total Expenditures	\$ 35,936.14	\$ 23,300.00	\$12,726.14	\$ 90.00

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$12,636.14
Balance Lapsed to General Fund	227.08
	<u>\$12,863.22</u>
Financed By:	
Transfer from Contingent Account	<u>\$12,863.22</u>

*Transfer from Contingent Account covers expenses not anticipated, a special referendum, printing of ballots for members of the armed forces, and general price increases.

SUPREME JUDICIAL AND SUPERIOR COURTS

Departmental Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 197,375.00	\$ 197,375.00	\$	\$
Total Available	\$ 197,375.00	\$ 197,375.00		
Expenditures:			\$	
Personal Services	\$ 136,967.71	\$ 186,925.00		\$ 49,957.29
Contractual Services	6,808.63	9,900.00		3,091.37
Commodities	498.78	550.00		51.22
Grants, Subsidies, and Pensions	30,000.00		30,000.00	
Total Expenditures	\$ 174,275.12	\$ 197,375.00	\$30,000.00	\$53,099.88

Budget Summary

Deficiencies, Transfers, and Balances:			
Transfer to Board of Bar Examiners		\$27.00	
Balance Lapsed to General Fund		23,072.88	
			\$23,099.88
Financed by			
Net Expenditures Under Budget			\$23,099.88

BUREAU OF TAXATION

Departmental Operations

1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 39,600.00	\$ 39,600.00	\$	\$
Transfer from Treasurer of State	1,761.00		1,761.00	
Total Available	\$ 41,361.00	\$ 39,600.00	\$ 1,761.00	
Expenditures:				
Personal Services	\$ 26,649.14	\$ 26,300.00	\$ 349.14	\$
Contractual Services	10,362.20	11,500.00		1,137.80
Commodities	1,463.86	1,800.00		336.14
Capital Expenditures	2,792.62		2,792.62	
Total Expenditures	\$ 41,267.82	\$ 39,600.00	\$ 3,141.76	\$ 1,473.94

Budget Summary

Deficiencies, Transfers, and Balances:			
Net Expenditures Over Budget		\$1,667.82	
Balance Lapsed to General Fund		93.18	
			\$1,761.00
Financed By:			
Transfer from Treasury Department			\$1,761.00

BUREAU OF TAXATION
Ascertaining Value of Wild Lands
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 25,000.00	\$ 25,000.00	\$	\$
Total Available	\$ 25,000.00	\$ 25,000.00		
Expenditures:				
Contractual Services	\$ 23,014.88	\$ 25,000.00	\$	\$ 1,985.12
Total Expenditures	\$ 23,014.88	\$ 25,000.00		\$ 1,985.12

Budget Summary

Deficiencies, Transfers, and Balances:	
Balance Lapsed to General Fund	\$1,985.12
Financed By:	
Net Expenditures Under Budget	\$1,985.12

BUREAU OF TAXATION
Educational Property Tax Exempt
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 1,500.00	\$ 1,500.00		
Total Available	\$ 1,500.00	\$ 1,500.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 1,500.00	\$ 1,500.00		
Total Expenditures	\$ 1,500.00	\$ 1,500.00		

BUREAU OF TAXATION
Special Study—Relief of Real Estate Tax
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Forward	\$ 31.80	\$	\$ 31.80	\$
Appropriation	\$ 5,000.00	\$ 5,000.00		
Transfer from Contingent Account	*1,500.00		1,500.00	
Total Available	\$ 6,531.80	\$ 5,000.00	\$ 1,531.80	
Expenditures:				
Personal Services	\$ 193.00	\$ 3,000.00	\$	\$ 2,807.00
Contractual Services	1,053.15	1,500.00		446.85
Commodities	3.60	180.00		176.40
Capital Expenditures		320.00		320.00
Total Expenditures	\$ 1,249.75	\$ 5,000.00		\$ 3,750.25

Budget Summary

Deficiencies, Transfers, and Balances:	
Balance Lapsed to General Fund	\$5,282.05
Financed By:	
Net Expenditures Under Budget	\$3,750.25
Transfer from Contingent Account	1,500.00
Balance 7-1-44 Over Budget	31.80
	<u>\$5,282.05</u>

Contingent Account Transfer to defray cost of printing reports.

TREASURY DEPARTMENT
Departmental Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 36,524.00	\$ 36,524.00	\$	\$
Departmental Revenue		100.00		100.00
Total Available	\$ 36,524.00	\$ 36,624.00		\$ 100.00
Expenditures:				
Personal Services	\$ 22,572.27	\$ 25,844.00	\$	\$ 3,271.73
Contractual Services	7,712.80	10,280.00		2,567.20
Commodities	1,734.43	400.00	1,334.43	
Capital Expenditures		100.00		100.00
Total Expenditures	\$ 32,019.50	\$ 36,624.00	\$ 1,334.43	\$ 5,938.93

Budget Summary

Deficiencies, Transfers, and Balances:

Revenue Under Budget	\$100.00
Transfer to Bureau of Taxation	1,761.00
Balance Lapsed to General Fund	2,743.50
	\$4,604.50

Financed By:

Net Expenditures Under Budget	\$4,604.50
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COMMISSION OF UNIFORM LEGISLATION
Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 350.00	\$ 350.00	\$	\$
Total Available	\$ 350.00	\$ 350.00		
Expenditures:				
Contractual Services	\$ 199.28	\$ 350.00	\$	\$ 150.72
Total Expenditures	\$ 199.28	\$ 350.00		\$ 150.72

Budget Summary

Deficiencies, Transfers, and Balances:

Balance Lapsed to General Fund	\$150.72
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Financed by:

Net Expenditures Under Budget	\$150.72
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UNIVERSITY OF MAINE
Operations
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 704,000.00	\$ 704,000.00		
Total Available	\$ 704,000.00	\$ 704,000.00		
Expenditures:				
Grants, Subsidies, and Pensions	\$ 704,000.00	\$ 704,000.00		
Total Expenditures	\$ 704,000.00	\$ 704,000.00		

**STATE POLICE
Administration
1944-45**

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Forward	\$ 2,697.35	\$	\$ 2,697.35	
Appropriation:				
General Fund	36,650.00	36,650.00		
Highway Fund	329,850.00	329,850.00		
Departmental Revenue	10,359.39	500.00	9,859.39	
Transfers from:				
Highway Fund	7,774.20		7,774.20	
Contingent Account	*863.80		863.80	
Transfer to Contributions and Transfers		1,200.00		
Total Available	\$ 388,194.74	\$365,800.00	\$21,194.74	
Expenditures:				
Personal Services	\$ 226,440.80	\$ 244,640.00	\$	\$18,199.20
Contractual Services	92,403.98	74,982.00	17,421.98	
Commodities	14,022.67	10,043.00	3,979.67	
Grants, Subsidies, and Pensions	11,448.02	8,500.00	2,948.02	
Capital Expenditures	32,252.77	27,635.00	4,617.77	
	376,568.24			
Contributions and Transfers (Cost of Accounting and Auditing Services)	844.14			
Total Expenditures	\$ 377,412.38	\$ 365,800.00	\$28,967.44	\$18,199.20

Budget Summary

Deficiencies, Transfers, and Balances:		
Net Expenditures Over Budget		\$10,768.24
Balance Lapsed to General Fund		1,078.24
Balance Lapsed to Highway Fund		9,704.12
		\$21,550.60
Financed By:		
Revenue Over Budget		9,859.39
Transfers from:		
Contingent Account		863.80
Highway Fund		7,774.20
Contributions and Transfers Under Budget		355.86
Balance 7-1-44 Over Budget		2,697.35
		\$21,550.60

*Contingent Account transfers covered ten per cent of cost of new radio equipment and compensation for personal injuries, not anticipated.

**STATE POLICE
Fingerprinting School Children
1944-45**

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 10,000.00	\$ 10,000.00		
Total Available	\$10,000.00	\$ 10,000.00		
Expenditures:				
Personal Services	\$ 5,867.68	\$ 3,963.00	\$ 1,904.68	\$
Contractual Services	13.09	4,509.00		4,495.91
Commodities	2,493.03	1,528.00	965.03	
Capital Expenditures	157.32		157.32	
Total Expenditures	\$ 8,531.12	\$ 10,000.00	\$ 3,027.03	\$ 4,495.91

Budget Summary

Deficiencies, Transfers, and Balances:		
Balance Lapsed to General Fund		\$1,468.88
		\$1,468.88
Financed By:		
Net Expenditures Under Budget		\$1,468.88
		\$1,468.88

STATE POLICE
Maintenance of State Police Headquarters Building
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 6,000.00	\$ 6,000.00		
Total Available	\$ 6,000.00	\$ 6,000.00		
Expenditures:				
Personal Services	\$ 3,329.60	\$ 2,900.00	\$ 429.60	\$
Contractual Services	2,862.31	1,350.00	1,512.31	
Commodities	726.64	1,750.00		1,023.36
Capital Expenditures	407.00		407.00	
Total Expenditures	\$ 7,325.55	\$ 6,000.00	\$ 2,348.91	\$ 1,023.36

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$1,325.55
Financed By:	
Transfer from Maintenance of Auto Registration Building	\$1,325.55

SECRETARY OF STATE
Motor Vehicle Division
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 167,000.00	\$ 167,000.00	\$	\$
Departmental Revenue	33,036.51	23,000.00	10,036.51	
Transfer to Contributions and Transfers		7,000.00		
Total Available	\$ 200,036.51	\$ 183,000.00	\$10,036.51	
Expenditures:				
Personal Services	\$ 121,201.37	\$ 117,540.80	\$ 3,660.57	\$
Contractual Services	38,798.39	43,867.50		5,069.11
Commodities	27,673.04	17,495.00	10,178.04	
Capital Expenditures	609.54	3,725.00		3,115.46
Total Expenditures	188,282.34			
Contributions and Transfers (Cost of Accounting and Auditing Services)	4,351.68			
Total Expenditures	192,634.02	182,628.30	13,838.61	8,184.57
Unexpended Balance Lapsed to Highway Fund	7,402.49	371.70	7,030.79	
	\$ 200,036.51	\$ 183,000.00	\$20,918.40	\$ 8,184.57

Budget Summary

Deficiencies, Transfers, and Balances:	
Net Expenditures Over Budget	\$5,654.04
Balance Lapsed to Highway Fund Over Budget	7,030.79
	<u>\$12,684.83</u>
Financed By:	
Revenue Over Budget	\$10,036.51
Contributions and Transfers Under Budget	2,648.32
	<u>\$12,684.83</u>

SECRETARY OF STATE
Maintenance of Auto Registration Building
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 14,000.00	\$ 14,000.00		
Total Available	\$ 14,000.00	\$ 14,000.00		
Expenditures:				
Personal Services	\$ 5,831.00	\$ 4,160.00	\$ 1,671.00	\$
Contractual Services	4,106.51	7,535.00		3,428.49
Commodities	1,479.92	2,305.00		825.08
Grants, Subsidies, and Pensions	1.00		1.00	
Capital Expenditures	153.12		153.12	
Total Expenditures	\$ 11,571.55	\$ 14,000.00	\$ 1,825.12	\$ 4,253.57

Budget Summary

Deficiencies, Transfers, and Balances:		
Transfer to Maintenance of Police Headquarters Building		\$1,325.55
Balance Lapsed to Highway Fund		1,102.90
		\$2,428.45
Financed By:		
Net Expenditures Under Budget		\$2,428.45

BUREAU OF TAXATION
Gasoline and Use Fuel Tax Division
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 26,600.00	\$ 26,600.00	\$	\$
Departmental Revenue	3,061.24	3,600.00		538.76
Transfer to Contributions and Transfers		600.00		
Total Available	\$ 29,661.24	\$ 29,600.00		\$ 538.76
Expenditures:				
Personal Services	\$ 13,210.46	\$ 16,761.00	\$	\$ 3,550.54
Contractual Services	6,218.31	9,050.00		2,831.69
Commodities	551.40	389.00	162.40	
Capital Expenditures	31.36	200.00		168.64
Contributions and Transfers (Cost of Accounting and Auditing Services)	20,011.53 273.75			
Total Expenditures	\$ 20,285.28	\$ 26,400.00	162.40	\$ 6,550.87
Unexpended Balance Lapsed to Highway Fund	9,375.96	3,200.00	6,175.96	
	\$ 29,661.24	\$ 29,600.00		

Budget Summary

Deficiencies, Transfers, and Balances		
Revenue Under Budget		\$538.76
Balance Lapsed to Highway Fund Over Budget		6,175.96
		\$6,714.72
Financed By:		
Net Expenditures Under Budget		\$6,388.47
Contributions and Transfers Under Budget		326.25
		\$6,714.72

HIGHWAY DEPARTMENT
Administration
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Appropriation	\$ 201,200.00	\$ 201,200.00	\$	\$
Departmental Revenue	542.88	3,000.00		2,457.12
Transfer to Contributions and Transfers		28,356.00		
Total Available	\$ 201,742.88	\$ 175,844.00		\$ 2,457.12
Expenditures:				
Personal Services	\$ 127,126.88	\$ 129,044.00	\$	\$ 1,917.12
Contractual Services	29,258.26	23,800.00	5,458.26	
Commodities	3,758.17	23,000.00		19,241.83
Grants, Subsidies, and Pensions	374.23		374.23	
Capital Expenditures	1,174.76		1,174.76	
	161,692.30			
Contributions and Transfers (Cost of Accounting and Auditing Services)	38,415.76			
Total Expenditures	\$ 200,108.06	\$ 175,844.00	\$ 7,007.25	\$21,158.95

Budget Summary

Deficiencies, Transfers, and Balances:				
Revenue Under Budget			\$2,457.12	
Transfer to Highway Planning Survey			34.52	
Contributions and Transfers Over Budget			10,059.76	
Balance Lapsed to Highway Fund			1,600.30	
				\$14,151.70
Financed By:				
Net Expenditures Under Budget				\$14,151.70

HIGHWAY DEPARTMENT
Highway Planning Survey
1944-45

	Actual Result	Legislative Budget Plan	Over Budget	Under Budget
Unexpended Balance Forward	\$ 7,273.86	\$ 4,763.50	\$ 2,510.36	
Appropriation	16,000.00	16,000.00		
Departmental Revenue	18,151.23	17,277.00	874.23	
Transfer from Highway Admin.	34.52		34.52	
Total Available	\$ 41,459.61	\$ 38,040.50	\$ 3,419.11	
Expenditures:				
Personal Services	\$	\$ 26,083.00	\$	\$
Contractual Services		5,540.00		
Commodities		755.00		
(Actual—not Classified according to Budget Plan)				
Office Expenses	8,266.90			
Field Expenses	27,131.46			
Miscellaneous	2.45			
Total Expenditures	35,400.81	32,378.00	3,022.81	
Unexpended Balance Carried Forward	6,058.80	5,662.50		
	\$ 41,459.61	\$ 38,040.50		

Budget Summary

Deficiencies, Transfers and Balances:				
Net Expenditures Over Budget			\$3,022.81	
Balance Carried 6-30-45 Over Budget			396.30	
				\$3,419.11
Financed By:				
Revenue Over Budget			\$874.23	
Transfer from Highway Administration			34.52	
Balance 7-1-44 Over Budget			2,510.36	
				\$3,419.11

**STATISTICS ON
COUNTIES, CITIES AND TOWNS**

COMPARATIVE STATEMENT OF ASSETS AND LIABILITIES OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE

December 31, 1944 as compared with December 31, 1943

ASSETS

(Cents omitted)

December 31, 1944

December 31, 1943

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COUNTY	CASH			TAXES		Other Assets	Probate Accounts	Total Assets	CASH			TAXES		Other Assets	Probate Accounts	Total Assets
	General Funds	Sinking & Reserve Funds	Im-pounded	Cities and Towns	Road Repair and W. Lands				General Funds	Sinking & Reserve Funds	Im-pounded	Cities and Towns	Road Repair and W. Land			
Andros'gin	\$59,321	\$25,000	—	—	—	\$20,000	—	\$104,321	\$48,939	—	—	—	—	\$20,000	—	\$68,939
Aroostook	87,610	220,736	—	\$7,739	\$2,642	7	\$2,483	\$21,217	245,149	\$20,428	—	\$42,778	\$10,751	36	\$2,408	\$21,550
Cumberland	30,950	75,000	—	—	—	—	—	105,950	16,703	160,000	—	—	—	—	—	176,703
Franklin	21,863	—	—	—	3,271	1,950	—	27,084	11,043	—	—	603	5,471	1,678	—	18,795
Hancock	49,589	—	—	4,988	2,176	*23,004	—	79,757	28,300	—	—	3,910	1,247	*28,527	—	61,984
Kennebec	65,516	—	—	—	269	1,023	—	66,808	48,095	—	—	—	157	1,363	13,352	62,967
Knox	26,067	12,000	—	—	—	—	—	38,081	27,403	4,000	—	—	14	—	—	31,417
Lincoln	8,763	65,856	—	175	14	—	—	74,805	9,713	53,007	—	—	10	50	—	62,780
Oxford	59,914	176,751	\$35,338	—	3,001	—	—	275,004	90,261	124,457	\$37,871	—	2,740	—	—	255,329
Penobscot	63,115	75,000	—	3,756	6,387	—	—	148,258	114,670	—	—	4,170	6,165	—	—	125,005
Piscataquis	23,982	—	—	—	563	—	—	24,545	15,983	—	—	—	949	—	—	16,932
Sagadahoc	20,801	—	—	—	4	—	—	20,805	14,030	—	—	—	5	—	—	14,035
Somerset	81,445	—	500	—	1,638	—	4,819	88,402	61,639	—	500	—	2,001	—	5,407	69,547
Waldo	47,061	—	—	2,028	—	1	—	49,090	38,856	—	760	2,938	—	1	—	42,555
Wash'ton	42,741	2,213	—	—	5,817	—	156	50,927	27,305	1,925	—	3,250	5,650	100	—	38,250
York	161,506	70,808	3,289	—	—	—	—	235,603	157,432	68,465	3,310	7,686	—	—	—	236,893
	\$850,244	\$723,364	\$39,127	\$18,686	\$25,793	\$45,985	\$7,458	\$1,710,657	\$955,521	\$432,282	\$42,441	\$65,335	\$35,160	\$51,755	\$21,167	\$1,603,661

*Includes contingent assets of state assumed obligations.

LIABILITIES

	Accounts Payable	Term Notes	Bonds	Probate Accounts	Total Liabilities	Net Surplus or (Def.)		Combined Liabilities and Net Surplus	Accounts Payable	Term Notes	Bonds	Probate Accounts	Total Liabilities	Net Surplus or (Def.)		Combined Liabilities and Net Surplus
						Appropriated	Unappropriated							Appropriated	Unappropriated	
Andros'gin	\$137	—	\$67,900	—	\$68,037	—	\$36,284	\$104,321	\$140	—	\$71,200	—	\$71,340	—	(\$2,401)	\$68,939
Aroostook	18,319	—	30,000	\$2,483	50,802	\$200,000	70,415	321,217	17,369	—	40,000	\$2,408	59,777	—	261,773	321,550
Cumberla'd	—	—	150,000	—	150,000	25,000	(69,050)	105,950	—	—	285,000	—	285,000	—	(108,297)	176,703
Franklin...	2,106	—	—	—	2,106	—	24,978	27,084	2,286	—	—	—	2,286	—	16,509	18,795
Hancock...	3,052	\$13,134	142,800	—	158,986	—	(79,229)	79,757	2,274	\$17,134	167,400	—	186,808	—	(124,824)	61,984
Kennebec...	682	—	—	—	682	—	66,126	66,808	290	—	—	13,352	13,642	—	49,325	62,967
Knox	—	—	25,500	—	25,500	12,000	581	38,081	4,000	—	32,000	623	36,623	—	(5,206)	31,417
Lincoln...	159	—	12,635	—	12,794	65,856	(3,845)	74,805	—	—	17,635	159	17,794	—	44,986	62,780
Oxford	981	—	135,000	—	135,981	—	139,023	275,004	1,187	—	135,000	—	136,187	—	119,142	255,329
Penobscot	2,420	—	15,000	—	17,420	75,000	55,838	148,258	2,661	—	20,000	1,043	23,704	—	101,301	125,005
Piscataquis	3,400	—	—	—	3,400	—	21,145	24,545	3,979	—	—	—	3,979	—	12,953	16,932
Sagadahoc	—	—	—	—	—	—	20,805	20,805	—	—	—	—	—	—	14,035	14,035
Somerset...	577	—	—	4,819	5,396	—	83,006	88,402	173	—	—	5,407	5,580	—	63,967	69,547
Waldo	—	—	—	—	—	—	49,090	49,090	—	—	—	—	—	—	42,555	42,555
Wash'ton...	13,510	—	347,000	156	360,666	—	(309,739)	50,927	1,144	—	373,000	—	374,144	—	(335,914)	38,230
York	1,289	—	215,000	3,021	219,310	—	16,293	235,603	1,176	—	220,000	11,818	232,994	—	3,899	236,893
	\$46,632	\$13,134	\$1,140,835	\$10,479	\$1,211,080	\$377,856	\$121,721	\$1,710,657	\$36,679	\$17,134	\$1,361,235	\$34,810	\$1,449,858		\$153,803	\$1,603,661

**COMPARATIVE STATEMENT OF RECEIPTS AND EXPENDITURES OF THE SIXTEEN COUNTIES OF THE STATE OF MAINE
FOR THE 1944 CALENDAR YEAR**

(Cents omitted)

	Androscoggin	Aroostook	Cumberland	Franklin	Hancock	Kennebec	Knox	Lincoln	Oxford	Penobscot	Piscataquis	Sagadahoc	Somerset	Waldo	Washington	York
RECEIPTS																
Revenue Items:																
Fines and Costs	\$17,520	\$40,390	\$72,089	\$4,521	\$5,431	\$16,975	\$6,698	\$4,807	\$5,581	\$22,813	\$4,316	\$10,488	\$9,851	\$5,119	\$8,567	\$30,380
Fees of County Officers	6,798	8,946	17,384	2,270	4,838	8,384	3,327	2,618	3,434	9,382	2,051	2,979	4,627	2,990	3,777	10,021
Misc. Revenue Accounts	5,119	536	4,505	21	43	4,772	422	225	399	11,603	32	20	1,556	66	488	518
Total Revenue Items	29,437	49,872	93,978	6,812	10,312	30,131	10,447	7,650	9,414	43,778	6,399	13,487	16,034	8,175	12,832	40,869
Tax Accounts:																
City and Town Taxes	130,261	97,717	235,959	30,689	92,082	71,439	50,901	37,621	73,235	124,915	15,688	36,696	45,716	37,526	77,028	103,182
Wild Land Taxes	—	20,418	—	5,746	4,060	24	180	78	6,843	6,736	14,654	19	12,493	—	12,762	—
Road Repair Taxes (includes state grants)	—	14,214	—	13,122	9,553	672	—	—	13,929	5,250	4,354	—	15,234	—	18,302	—
Interest on Taxes	—	7,885	—	—	—	—	—	—	234	—	—	—	—	—	246	—
Total from Taxes	130,261	140,234	235,959	49,557	105,695	72,135	51,081	37,699	94,241	136,901	34,696	36,715	73,443	37,526	108,338	103,182
Other Receipts:																
Temporary Loans	—	—	60,000	6,000	—	—	—	—	—	—	—	5,000	—	—	—	—
Sinking Fund	—	—	135,000	—	—	—	—	—	—	—	—	—	—	—	—	367
Miscellaneous	519	3,966	17	755	128	34	—	869	4,451	369	95	—	2,791	1,036	677	81
Total Other Receipts	519	3,966	195,017	6,755	128	34	—	869	4,451	369	95	5,000	2,791	1,036	677	448
TOTAL RECEIPTS	\$160,217	\$194,072	\$524,954	\$63,124	\$116,135	\$102,300	\$61,528	\$46,218	\$108,106	\$181,048	\$41,190	\$55,202	\$92,268	\$46,737	\$121,847	\$144,499
EXPENDITURES																
Court Expenses	\$23,440	\$25,084	\$54,988	\$3,663	\$8,160	\$17,903	\$6,061	\$4,180	\$12,204	\$34,367	\$3,732	\$8,662	\$8,867	\$3,517	\$12,271	\$27,421
Apprehension and Custody of Prisoners	32,049	14,743	70,833	6,866	12,578	21,748	8,441	3,342	16,104	24,823	4,224	6,817	11,827	9,507	6,250	28,270
Salaries, Clerk Hire and Exps.	35,185	49,172	52,914	13,500	24,514	44,116	20,207	15,607	25,863	49,558	14,598	20,423	22,385	17,593	22,898	42,396
Buildings	17,145	7,080	31,496	3,358	4,697	7,960	9,246	3,584	6,623	16,584	1,845	4,767	7,623	3,783	4,889	9,338
Highways and Bridges	2,032	31,593	33,387	13,798	2,834	611	—	—	14,524	6,972	4,125	—	14,115	—	15,679	19
Debt and Interest	5,391	11,600	141,938	—	35,964	—	7,308	5,303	5,400	5,800	—	16	—	—	39,400	13,950
Farm Bureau	3,040	4,000	3,000	2,000	2,000	3,000	1,400	1,200	3,500	4,000	3,000	960	3,000	3,000	2,000	4,000
Medical Examiners	1,974	586	2,434	421	314	809	503	245	402	871	199	456	442	303	583	1,463
Civilian Defense	1,210	—	—	—	—	—	89	—	—	—	—	—	—	—	—	—
Miscellaneous (a)	3,369	7,746	(b) 9,718	2,697	3,784	2,084	1,610	1,046	3,831	14,630	1,468	1,329	4,203	828	2,163	12,318
Deposits to Sinking or Reserve Funds	—	—	50,000	—	—	—	—	13,500	50,000	75,000	—	—	—	—	276	1,250
Temporary Loans	—	—	60,000	6,000	—	—	—	—	—	—	—	5,000	—	—	—	—
Investments	25,000	100,007	—	—	—	—	—	—	—	—	—	—	10,000	—	—	—
TOTAL EXPENDITURES	\$149,835	\$251,611	\$510,708	\$52,303	\$94,845	\$98,231	\$54,865	\$48,007	\$138,451	\$232,605	\$33,191	\$48,430	\$82,462	\$38,531	\$106,409	\$140,425

(a) Includes Law Library and Indexing Register of Deeds.
(b) Includes Reserve for Retirement \$7,477.

VALUATION AND DEBT STATISTICS OF CITIES, TOWNS, AND PLANTATIONS ARRANGED BY COUNTIES

ANDROSCOGGIN COUNTY

(Cents omitted)

Ref. No.	Municipality	VALUATION			Legal Debt Limit	LIABILITIES AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
4	Auburn	\$13,606,335	\$4,378,365	\$17,984,700	\$899,235	\$475,600	\$475,600	—	—	—
222	Durham	291,831	234,640	526,471	26,323	4,418	—	\$4,418	—	—
207	Greene	361,518	299,010	660,528	33,026	3,211	—	2,000	\$215	\$996
218	Leeds	171,834	189,536	361,370	18,068	397	—	—	197	200
2	Lewiston	28,358,807	5,368,982	33,727,789	1,686,389	1,130,491	1,129,000	—	1,491	—
35	Lisbon	2,607,454	419,595	3,027,049	151,352	115,202	115,000	—	202	—
140	Livermore*	408,605	219,760	628,365	31,418	22,000	22,000	—	—	—
52	Livermore Falls	1,257,192	890,185	2,147,377	107,368	17,500	17,000	—	—	500
84	Mechanic Falls	582,920	519,560	1,102,480	55,124	18,257	18,000	—	257	—
259	Minot	230,705	101,280	331,985	16,599	202	—	—	202	—
125	Poland	754,280	371,652	1,125,932	56,296	130	—	—	130	—
127	Turner	607,405	414,285	1,021,690	51,084	245	—	—	245	—
337	Wales	216,410	65,885	282,295	14,115	0	—	—	—	—
148	Webster*	419,487	125,345	544,832	27,241	9,500	—	9,500	—	—

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AROOSTOOK COUNTY

374	Amity*	37,779	44,534	82,313	4,115	4,154	—	—	127	4,027
70	Ashland*	546,220	210,231	756,451	37,822	32,102	12,000	200	9,132	10,770
412	Bancroft*	34,430	67,452	101,882	5,094	1,076	—	—	—	1,076
402	Benedicta*	77,100	18,143	95,243	4,762	1,100	—	—	100	1,000
169	Blaine	314,948	174,810	489,758	24,488	17,300	17,000	—	—	300
143	Bridgewater	509,579	131,599	641,178	32,058	33,147	30,000	—	121	3,026
16	Caribou*	3,336,075	551,970	3,888,045	194,402	86,000	86,000	—	—	—
250	Castle Hill*	227,225	77,430	304,655	15,232	10,537	8,000	—	—	2,537
355	Chapman	133,645	48,273	181,918	9,095	7,677	—	—	2,287	5,390
237	Connor	89,685	80,575	170,260	8,513	—	—	—	—	—
372	Crystal*	123,144	72,391	195,535	9,776	3,572	—	—	3,572	—
401	Dyer Brook*	58,377	57,302	115,679	5,783	6,753	—	1,850	—	2,367
91	Eagle Lake	186,575	46,555	233,130	11,656	8,436	—	—	1,604	6,832
104	Easton	791,560	236,305	1,027,865	51,393	11,800	—	2,000	2,603	7,197
24	Fort Fairfield	4,596,505	294,950	4,891,455	244,572	121,709	116,000	—	2,080	3,629
28	Fort Kent	1,021,995	282,400	1,304,395	65,219	17,000	—	—	—	—
107	Frenchville	290,390	48,105	338,495	16,924	163	—	—	163	—
105	Grand Isle	218,205	46,025	264,230	13,211	1,540	—	—	1,148	392
410	Haynesville	23,498	45,367	68,865	3,443	2,382	—	—	44	2,338
438	Hersey	31,109	47,459	78,568	3,928	1,607	—	1,200	407	—
164	Hodgdon*	437,200	96,835	534,035	26,701	27,383	19,000	6,000	1,439	944
18	Houlton	3,772,329	864,950	4,637,279	231,864	47,657	45,000	—	2,657	—

VALUATION AND DEBT STATISTICS OF CITIES, TOWNS, AND PLANTATIONS ARRANGED BY COUNTIES

AROOSTOOK COUNTY—Continued

(Cents omitted)

Ref. No.	Municipality	VALUATION			Legal Debt Limit	LIABILITIES AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
130	Island Falls	338,745	114,311	453,056	22,652	10,002	10,000	—	2	—
94	Limestone	873,685	264,055	1,137,740	56,887	32,951	30,000	—	—	2,951
223	Linneus*	253,550	66,602	320,152	16,007	13,894	—	9,540	2,504	1,850
170	Littleton	489,120	92,291	581,411	29,070	24,000	24,000	—	—	—
375	Ludlow*	64,170	57,703	121,873	6,094	3,587	—	2,667	—	920
31	Madawaska*	2,256,944	125,227	2,382,171	119,108	56,194	54,000	—	1,394	800
132	Mapleton*	501,947	174,265	676,212	33,810	22,000	—	—	—	—
92	Mars Hill*	967,496	171,922	1,139,418	56,970	18,000	18,000	—	—	—
285	Masardis*	163,528	174,635	338,163	16,908	4,689	—	—	2,085	2,604
344	Merrill	124,228	47,100	171,328	8,566	34,386	—	1,400	13,743	19,243
114	Monticello	540,862	51,155	592,017	29,600	28,515	26,000	—	890	1,625
348	New Limerick	133,394	76,957	210,351	10,517	772	—	—	—	772
211	New Sweden	317,330	54,525	371,855	18,592	—	—	—	—	—
167	Oakfield*	185,661	119,710	305,371	15,268	14,982	7,000	—	1,234	6,748
439	Orient	18,976	59,413	78,389	3,919	8,148	—	—	3,553	4,595
253	Perham*	292,910	82,395	375,305	18,765	—	—	—	—	—
224	Portage Lake	122,903	99,683	222,586	11,129	5,500	—	3,000	—	2,500
17	Presque Isle	4,420,904	755,650	5,176,554	258,827	108,468	93,000	15,000	468	—
93	St. Agatha	301,560	50,955	352,515	17,625	212	—	—	212	—
168	Sherman*	355,118	64,850	419,968	20,998	28,335	14,000	—	144	14,191
350	Smyrna	79,370	113,290	192,660	9,633	6,400	—	4,000	1,650	750
202	Stockholm	140,220	68,100	208,320	10,416	8,441	—	8,441	—	—
26	Van Buren	1,132,635	103,340	1,235,975	61,798	17,133	15,500	—	1,633	—
380	Wade*	91,475	80,580	172,055	8,602	11,401	—	—	324	11,077
95	Washburn*	721,535	321,290	1,042,825	52,141	29,123	29,000	—	123	—
238	Westfield	237,699	194,107	431,806	21,590	6,254	6,000	—	254	—
384	Weston*	46,127	32,759	78,886	3,944	1,202	—	—	271	931
141	Woodland	323,665	83,180	406,845	20,342	—	—	—	—	—
269	Allagash Plt.*	22,488	300,876	323,364	16,168	1,393	—	—	1,393	—
396	Cary Plt.	47,796	17,926	65,722	3,286	—	—	—	—	—
267	Caswell Plt.	114,409	98,884	213,293	10,664	11,738	—	—	11,738	—
838	Cyr Plt.	—	—	No figures available	—	—	—	—	—	—
477	E Plt.*	8,095	35,578	43,673	2,183	—	—	—	—	—
465	Garfield Plt.*	20,287	21,734	42,021	2,101	167	—	—	167	—
481	Glenwood Plt.	3,603	42,658	46,261	2,313	—	—	—	—	—
272	Hamlin Plt.	—	—	No figures available	—	—	—	—	—	—
460	Hammond Plt.*	8,971	77,042	86,013	4,300	75	—	—	75	—
407	Macwahoc Plt.	18,587	47,685	66,272	3,313	507	—	—	507	—
447	Moro Plt.*	20,115	42,104	62,219	3,110	265	—	—	265	—

AROOSTOOK COUNTY—Continued

497	Nashville Plt.*	5,276	66,089	71,365	3,568	—	—	—	—	—
274	New Canada Plt.	115,955	41,955	157,910	7,895	1,346	—	—	1,346	—
426	Oxbow Plt.*	38,815	35,620	74,435	3,721	173	—	—	173	—
339	Reed Plt.	27,331	61,004	88,335	4,416	100	—	—	—	100
118	St. Francis Plt.	129,970	67,915	197,885	9,894	—	—	—	—	—
276	St. John Plt.	35,200	132,698	167,898	8,394	—	—	—	—	—
159	Wallagrass Plt.	123,614	54,583	178,197	8,909	—	—	—	—	—
461	Westmanland Plt.	42,345	83,945	126,290	6,314	—	—	—	—	—
327	Winterville Plt.	40,612	17,158	57,770	2,888	353	—	—	353	—

CUMBERLAND COUNTY

241	Baldwin	159,140	451,813	610,953	30,547	2,000	—	2,000	—	—
55	Bridgton	1,252,481	631,181	1,883,662	94,183	8,873	8,500	—	373	—
14	Brunswick	4,173,092	1,933,011	6,106,103	305,305	176,244	111,000	63,000	2,244	—
53	Cape Elizabeth	3,018,295	1,352,880	4,371,175	218,558	29,000	—	—	—	—
203	Casco*	220,778	225,390	446,168	22,308	4,136	—	—	1,536	2,600
117	Cumberland	1,138,408	665,915	1,804,323	90,216	15,500	8,000	—	—	7,500
59	Falmouth	2,338,010	975,364	3,313,374	165,668	59,000	25,000	34,000	—	—
62	Freeport	1,316,967	412,019	1,728,986	86,449	38,018	20,000	17,850	168	—
47	Gorham	1,477,255	1,376,403	2,853,658	142,682	18,810	—	18,810	—	—
128	Gray	478,345	254,265	732,610	36,630	1,105	—	580	525	—
138	Harpwell	471,455	841,690	1,313,145	65,657	27,373	23,000	—	4,373	—
175	Harrison	465,725	261,576	727,301	36,365	524	—	—	524	—
258	Naples	346,721	207,960	554,681	27,734	146	—	—	146	—
72	New Gloucester	479,626	181,132	660,758	33,037	5,725	5,000	—	725	—
260	North Yarmouth	295,484	111,674	407,158	20,357	2,000	—	2,000	—	—
314	Otisfield	209,576	189,600	399,176	19,959	2,361	—	2,300	61	—
1	Portland	66,236,250	13,886,250	80,122,500	4,206,431	4,359,567	4,006,000	—	239,720	113,847
294	Pownal*	176,964	95,501	272,465	13,623	1,204	—	1,200	4	—
309	Raymond	233,159	498,100	731,259	36,562	2,286	—	—	111	2,175
61	Scarboro*	2,757,155	108,753	2,865,908	143,295	10,531	6,000	—	6	4,525
305	Sebago	232,655	378,730	611,385	30,569	4,000	—	4,000	—	—
8	South Portland	9,543,975	5,874,945	15,418,920	770,946	522,727	488,000	—	34,727	—
119	Standish	439,680	1,419,070	1,858,750	92,937	2,246	—	—	686	1,560
10	Westbrook*	5,045,013	4,495,311	9,540,324	477,016	277,926	209,000	10,000	12,265	46,661
71	Windham	724,644	1,720,802	2,445,446	122,272	11,457	—	8,100	917	2,440
75	Yarmouth	1,130,302	349,914	1,480,216	74,010	5,000	—	5,000	—	—

VALUATION AND DEBT STATISTICS OF CITIES, TOWNS, AND PLANTATIONS ARRANGED BY COUNTIES

(Cents omitted)

FRANKLIN COUNTY

Ref. No.	Municipality	VALUATION			Legal Debt Limit	LIABILITIES AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
359	Avon	\$89,399	\$71,595	\$160,994	\$8,049	\$5,989	—	\$4,500	\$1,489	—
398	Carthage	46,815	87,353	134,168	6,708	1,786	—	1,000	36	\$750
300	Chesterville	167,085	129,505	296,590	14,829	1,020	—	—	110	910
248	Eustis	301,189	98,595	399,784	19,989	13,413	—	—	37	13,376
40	Farmington	2,546,455	200,035	2,746,490	137,324	77,000	\$77,000	—	—	—
388	Industry	80,305	88,338	168,643	8,432	75	—	—	75	—
60	Jay	824,652	1,435,898	2,260,550	113,027	26,889	21,000	4,973	916	—
209	Kingfield	341,745	33,650	375,395	18,769	1,243	—	—	28	1,215
415	Madrid	33,337	64,591	97,928	4,896	500	—	—	—	500
229	New Sharon	249,062	83,211	332,273	16,614	6,775	—	6,525	250	—
315	New Vineyard	171,140	44,335	215,475	10,773	4,580	—	4,500	80	—
154	Phillips	456,240	88,495	544,735	27,236	9,028	8,000	—	28	1,000
120	Rangeley	1,098,831	552,180	1,651,011	82,550	27,000	24,000	3,000	—	—
478	Salem	22,008	33,549	55,557	2,777	390	—	—	—	390
179	Strong*	492,105	52,115	544,220	27,211	4,860	—	4,860	—	—
406	Temple*	94,869	72,454	167,323	8,366	2,363	—	500	—	1,863
345	Weld	154,265	220,190	374,455	18,723	—	—	—	—	—
51	Wilton	1,527,878	391,040	1,918,918	95,945	2,381	—	—	233	2,148
491	Coplin Pt.	12,942	61,114	74,056	3,703	—	—	—	—	—
449	Dallas Pt.	81,979	103,313	185,292	9,264	—	—	—	—	—
487	Rangeley Pt.	13,786	215,936	229,722	11,486	—	—	—	—	—
471	Sandy River Pt.	24,085	153,779	177,864	8,893	—	—	—	—	—

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HANCOCK COUNTY

440	Amherst*	30,243	37,842	68,085	3,404	189	—	—	—	189
474	Aurora*	30,718	38,469	69,187	3,459	162	—	—	—	162
33	Bar Harbor	3,615,580	2,717,265	6,332,845	316,642	59,202	—	58,825	377	—
134	Blue Hill	618,855	501,520	1,120,375	56,018	25,571	—	24,335	—	1,236
265	Brooklin	247,105	259,115	506,220	25,311	2	—	—	2	—
217	Brooksville	179,450	144,932	324,382	16,219	363	—	—	163	200
57	Bucksport	566,248	2,112,975	2,679,223	133,961	58,806	18,500	39,800	506	—
263	Castine	368,750	271,905	640,655	32,032	1,857	—	—	521	1,336
381	Cranberry Isle	127,740	240,700	368,440	18,422	1,000	—	1,000	—	—
392	Dedham	51,252	319,478	370,730	18,536	16,999	7,000	—	8,849	1,150
139	Deer Isle	368,838	272,675	641,513	32,075	5,058	—	5,000	53	5
420	Eastbrook*	42,104	60,936	103,040	5,152	402	—	—	—	402
38	Ellsworth	1,922,379	1,311,656	3,234,035	161,701	185,974	23,000	162,000	974	—
235	Franklin*	199,057	74,334	273,391	13,669	4,175	4,000	—	175	—

HANCOCK COUNTY—Continued

166	Gouldsboro*	303,320	204,602	507,922	25,396	13,806	—	13,800	—	6
228	Hancock	171,750	222,150	393,900	19,695	328	—	—	328	—
331	Lamoine*	100,710	114,060	214,770	10,738	—	—	—	—	—
446	Mariaville*	31,596	53,727	85,323	4,266	1,770	—	—	770	1,000
81	Mount Desert	1,123,135	2,914,490	4,037,625	201,881	133,326	113,000	20,000	326	—
177	Orland	195,294	194,471	389,765	19,488	1,258	—	—	—	1,258
443	Otis	18,938	63,753	82,691	4,135	—	—	—	—	—
256	Penobscot	168,689	64,925	233,614	11,680	—	—	—	—	—
243	Sedgwick	179,295	89,620	268,915	13,445	—	—	—	—	—
421	Sorrento	45,243	262,307	307,550	15,377	5,047	—	5,000	47	—
145	Southwest Harbor*	833,645	568,175	1,401,820	70,091	9,007	—	8,440	567	—
116	Stonington	627,055	48,030	675,085	33,754	859	—	—	370	489
219	Sullivan*	237,751	152,605	390,356	19,517	8,000	8,000	—	—	—
312	Surry	140,269	151,146	291,415	14,570	1,595	—	—	—	1,595
332	Swan's Island	118,642	54,258	172,900	8,645	1,058	—	—	—	37
160	Tremont*	213,895	237,105	451,000	22,550	8,931	—	8,700	231	1,021
353	Trenton	87,102	103,426	190,528	9,526	—	—	—	—	—
358	Verona	49,205	47,340	96,545	4,827	827	—	—	827	—
434	Waltham*	44,912	40,393	85,305	4,265	195	—	—	—	195
306	Winter Harbor	217,120	258,230	475,350	23,767	11,180	—	9,600	1,580	—
452	Long Island Pt.	17,605	9,350	26,955	1,348	—	—	—	—	—
496	Osborn Pt.*	6,203	52,416	58,619	2,930	—	—	—	—	—
480	No. 33 Pt.*	9,242	49,188	58,430	2,921	6	—	—	6	—
						No figures available.				

*Includes City Hall Mortgage of \$111,000.

KENNEBEC COUNTY

185	Albion	384,419	84,410	468,829	23,441	26	—	—	26	—
6	Augusta	12,930,885	664,160	13,595,045	679,752	414,997	410,000	—	4,297	700
171	Belgrade	409,151	407,905	817,056	40,853	36,107	36,000	—	107	—
142	Benton*	335,709	233,423	569,132	28,456	14,950	—	14,950	—	—
74	Chelsea	169,224	86,450	255,674	12,783	1,190	1,000	—	190	—
146	China	427,230	260,175	687,405	34,370	No figures available.				
126	Clinton*	495,711	107,786	603,497	30,174	20,806	18,000	1,265	41	1,500
151	Farmingdale	470,757	429,905	900,662	45,033	182	—	—	182	—
336	Fayette	122,044	113,045	235,089	11,754	10	—	—	10	—
23	Gardiner	3,926,695	739,662	4,666,357	233,317	214,758	103,000	90,000	21,758	—
58	Hallowell	1,240,235	603,190	1,843,425	92,171	38,000	38,000	—	—	—
240	Litchfield	250,619	185,931	436,550	21,827	—	—	—	—	—
279	Manchester*	227,145	214,035	441,180	22,059	—	—	—	—	—
115	Monmouth	591,665	405,000	996,665	49,833	295	—	—	295	—
266	Mount Vernon	269,835	119,000	388,835	19,442	6,108	4,000	2,000	108	—
63	Oakland	876,475	730,935	1,607,410	80,370	23,750	28,750	—	—	—
161	Pittston	284,020	103,810	387,830	19,391	11,963	9,000	—	2,963	—
103	Randolph	287,850	95,345	383,195	19,159	9,381	9,000	—	381	—
182	Readfield	332,405	124,595	457,000	22,850	9,176	7,000	—	376	1,800
347	Rome	129,600	317,055	446,655	22,333	64	—	—	64	—
181	Sidney	304,320	120,878	425,198	21,260	6,059	6,000	—	59	—

VALUATION AND DEBT STATISTICS OF CITIES, TOWNS, AND PLANTATIONS ARRANGED BY COUNTIES

(Cents omitted)

KENNEBEC COUNTY—Continued

Ref. No.	Municipality	VALUATION			Legal Debt Limit	LIABILITIES AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
89	Vassalboro.....	613,952	436,847	1,050,799	52,539	31,606	30,000	—	556	1,050
390	Vienna.....	90,195	40,165	130,360	6,518	3,861	—	3,000	579	282
7	Waterville.....	11,996,534	1,496,350	13,492,884	674,644	472,946	472,500	—	446	—
325	Wayne.....	228,835	140,696	369,531	18,476	6,300	6,000	—	—	300
205	West Gardiner.....	273,710	169,775	443,485	22,174	8,195	8,000	—	195	—
251	Windsor.....	209,058	187,131	396,189	19,809	206	—	—	206	—
34	Winslow.....	935,904	2,426,997	3,362,901	168,145	20,549	20,000	—	549	—
68	Winthrop.....	1,402,845	564,896	1,967,741	98,387	3,528	—	—	691	2,837

KNOX COUNTY

271	Appleton.....	206,275	30,735	237,010	11,850	8	—	—	8	—
46	Camden.....	2,999,833	923,371	3,923,204	196,160	1,411	—	—	411	1,000
368	Cushing.....	81,910	97,695	179,605	8,980	41	—	—	41	—
232	Friendship.....	276,839	233,393	510,232	25,511	5,595	—	5,417	178	—
304	Hope.....	189,968	83,520	273,488	13,674	160	—	—	160	—
466	Isle-au-Haut.....	28,828	85,833	114,661	5,733	119	—	—	19	100
329	North Haven.....	177,056	551,871	728,927	36,446	19,333	14,000	5,000	333	—
283	Owl's Head.....	141,740	223,610	365,350	18,267	66	—	—	66	—
13	Rockland.....	5,633,955	1,215,870	6,849,825	342,491	341,756	314,100	20,000	7,656	—
110	Rockport.....	677,281	660,762	1,338,043	66,902	12,406	11,000	—	756	650
301	South Thomaston.....	143,662	89,915	233,577	11,678	1,327	—	—	227	1,100
108	Saint George.....	341,929	246,265	588,194	29,409	—	—	—	—	—
67	Thomaston.....	1,477,105	247,050	1,724,155	86,207	8,131	7,000	—	1,131	—
157	Union.....	474,739	99,765	574,504	28,725	65	—	—	65	—
102	Vinalhaven.....	440,805	310,644	751,449	37,572	138	—	—	138	—
121	Warren*.....	594,024	101,875	695,899	34,794	14,105	—	14,000	105	—
254	Washington.....	178,630	68,765	247,395	12,369	948	—	—	948	—
456	Matinicus Isle Plt.*.....	34,199	10,427	44,626	2,231	1	—	—	1	—

LINCOLN COUNTY

377	Alna	128,876	66,830	195,706	9,785	36	—	—	36	—
129	Boothbay	544,150	585,382	1,129,532	56,476	20,735	10,500	10,000	235	—
78	Boothbay Harbor*	1,264,675	1,070,500	2,335,175	116,758	15,000	—	15,000	—	—
362	Bremen	108,717	129,215	237,932	11,896	6,231	6,200	—	31	—
131	Bristol	487,921	462,556	950,477	47,523	254	—	—	254	—
210	Damariscotta	621,932	130,130	752,062	37,603	20,001	20,000	—	1	—
275	Dresden	202,155	80,785	282,940	14,147	11,230	—	11,100	130	—
349	Edgecomb	162,521	123,295	285,816	14,291	153	—	—	153	—
192	Jefferson	294,504	122,375	416,879	20,844	907	—	—	759	148
180	Newcastle	383,516	218,885	602,401	30,120	—	—	—	—	—
262	Nobleboro	200,366	103,455	303,821	15,191	6,779	—	6,500	279	—
290	South Bristol	295,805	398,140	693,945	34,697	—	—	—	—	—
352	Southport	262,125	870,050	1,132,175	56,609	31	—	—	31	—
69	Waldoboro	897,917	184,638	1,082,555	54,127	23,438	23,000	—	438	—
457	Westport	85,905	76,580	162,485	8,124	4,551	—	4,500	51	—
187	Whitefield	337,335	93,735	431,070	21,553	159	—	—	159	—
149	Wiscasset	833,345	555,132	1,388,477	69,423	132	—	—	132	—
455	Monhegan Pt.*	78,419	87,615	166,034	8,301	75	—	—	75	—
400	Somerville Pt.	33,287	22,390	55,677	2,784	1,968	—	800	1,168	—

OXFORD COUNTY

230	Andover	333,725	123,707	457,432	22,872	9,405	9,000	—	405	—
82	Bethel	1,132,770	189,760	1,322,530	66,126	—	—	—	—	—
236	Brownfield	260,338	59,610	319,948	15,997	4,121	—	—	204	3,917
199	Buckfield*	393,065	76,025	469,090	23,454	9,104	7,000	—	—	2,104
448	Byron	13,436	129,539	142,975	7,148	862	—	500	1	361
249	Canter	227,380	134,915	362,295	18,114	294	—	—	150	144
302	Denmark	217,715	142,275	359,990	17,999	3,732	—	3,000	185	547
96	Dixfield	844,374	142,075	986,449	49,322	3,031	—	—	631	2,400
99	Fryeburg	682,337	292,360	974,697	48,734	72	—	—	72	—
433	Gilead	57,254	143,268	200,522	10,026	4,748	—	3,000	23	1,725
296	Greenwood	210,785	94,205	304,990	15,249	1,068	—	—	—	1,068
425	Hanover	73,760	39,290	113,050	5,652	202	—	—	2	200
340	Hartford	151,384	92,410	243,794	12,189	2,185	—	1,000	185	1,000
257	Hebron	205,790	47,250	253,040	12,652	—	—	—	—	—
221	Hiram	255,505	194,865	450,370	22,518	1,623	—	—	1,623	—
268	Lovell	430,480	526,963	957,443	47,872	1,115	—	—	115	—
32	Mexico	971,499	319,933	1,291,432	64,571	43,044	43,000	—	44	—
431	Newry	58,328	181,737	240,065	12,003	841	—	—	—	841
45	Norway	1,593,091	303,365	1,896,456	94,822	54,013	54,000	—	13	—
137	Oxford	398,005	138,575	536,580	26,829	1,449	—	1,200	249	—
36	Paris	2,067,435	378,989	2,446,424	122,321	31,000	19,000	12,000	—	—
186	Peru*	283,149	582,695	865,844	43,292	5,314	—	4,050	691	573
201	Porter	203,902	57,120	261,022	13,051	6,622	—	1,000	3,216	2,406
373	Roxbury	51,875	119,835	171,710	8,585	5,285	—	5,000	285	—
12	Rumford	3,594,940	2,592,630	6,187,570	309,378	188,331	178,000	—	2,226	8,105
408	Stoneham	89,559	75,345	164,904	8,245	90	—	—	90	—
436	Stow	46,762	75,148	121,910	6,095	419	—	—	419	—
299	Sumner	169,630	89,560	259,190	12,960	2,501	—	—	1	2,500
411	Sweden	38,655	108,358	147,013	7,351	182	—	—	—	182
427	Upton	21,970	103,461	125,431	6,271	2,006	—	2,000	6	—
213	Waterford	304,155	330,696	634,851	31,742	4,011	—	4,000	11	—
197	Woodstock	306,005	213,960	519,965	25,998	2,253	—	2,000	253	—
469	Lincoln Pt.	20,990	582,333	603,323	30,166	4,217	—	4,200	17	—
473	Magalloway Pt.	8,383	196,199	204,582	10,229	3,500	—	3,500	—	—

VALUATION AND DEBT STATISTICS OF CITIES, TOWNS, AND PLANTATIONS ARRANGED BY COUNTIES

(Cents omitted)

PENOBSCOT COUNTY

Ref. No.	Municipality	VALUATION			Legal Debt Limit	LIABILITIES AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
397	Alton	35,931	33,569	69,500	3,475	54	—	—	54	—
3	Bangor*	24,395,233	4,098,334	28,493,567	1,424,678	1,075,165	932,000	—	43,165	100,000
239	Bradford	256,140	21,400	277,540	13,877	8,745	—	—	6,988	1,757
246	Bradley	96,525	139,880	236,405	11,820	1,003	—	—	186	817
21	Brewer	4,438,331	1,166,225	5,604,556	280,227	170,567	169,000	—	1,567	—
378	Burlington	69,696	91,519	161,215	8,060	—	—	—	—	—
204	Carmel	271,674	33,930	305,604	15,280	9,603	8,000	1,000	603	—
226	Charleston	299,460	44,485	343,945	17,197	10,984	9,000	—	—	1,984
405	Chester	28,148	40,122	68,270	3,413	4,257	—	—	4,257	—
429	Clifton	22,906	46,307	69,213	3,460	750	—	—	—	750
112	Corinna	698,529	157,235	855,764	42,788	4,498	—	—	323	4,175
188	Corinth	409,988	59,695	469,683	23,484	2,503	—	—	203	2,300
41	Dexter	2,256,313	281,493	2,537,806	126,890	24,000	24,000	—	—	—
293	Dixmont	138,368	57,991	196,359	9,817	2	—	—	2	—
101	East Millinocket	247,080	1,276,950	1,524,030	76,201	21,401	21,000	—	401	—
295	Eddington	157,298	89,674	246,972	12,348	126	—	—	126	—
498	Edinburg	5,701	45,647	51,348	2,567	778	—	—	—	778
183	Enfield	147,072	311,019	458,091	22,904	17,208	12,000	3,300	988	920
328	Etna	83,130	36,460	119,590	5,979	950	—	—	80	870
231	Exeter	237,706	47,875	285,581	14,279	7,589	—	4,400	589	2,600
282	Garland*	160,547	89,774	250,321	12,516	6,894	—	5,000	257	1,637
310	Glenburn*	113,283	75,387	188,670	9,433	5,821	—	2,000	801	3,020
335	Greenbush*	42,065	35,160	77,225	3,861	1,217	—	—	717	500
458	Greenfield	12,959	60,035	72,994	3,650	3,000	—	1,000	—	2,000
64	Hampden	746,337	216,108	962,445	48,122	8,358	8,000	—	358	—
156	Hermon	303,130	204,000	507,130	25,356	3,129	—	2,485	644	—
255	Holden	164,390	73,580	237,970	11,898	387	—	—	59	328
153	Howland	158,936	638,816	797,752	39,887	486	—	—	486	—
365	Hudson*	78,780	46,933	125,713	6,285	1,882	—	—	32	1,850
360	Kenduskeag	115,811	30,695	146,506	7,325	905	—	—	40	865
308	Lagrange	143,905	85,006	228,911	11,445	697	—	—	697	—
281	Lee	180,974	22,982	203,956	10,197	8,327	—	6,927	—	1,400
264	Levant	169,387	23,810	193,197	9,659	8,084	—	6,400	272	1,412
44	Lincoln	803,614	862,090	1,665,704	83,285	23,500	23,000	500	—	—
432	Lowell	10,735	60,644	71,379	3,568	1,342	—	—	92	1,250
212	Mattawamkeag	118,585	528,240	646,825	32,341	19,863	8,000	—	372	11,491
485	Maxfield*	10,668	22,786	33,454	1,672	37	—	—	37	—
280	Medway	53,198	295,403	348,601	17,430	15,143	—	—	2,868	12,275
144	Milford	190,315	469,330	659,645	32,982	24,329	21,000	—	179	3,150

PENOBSCOT COUNTY—Continued

22	Millinocket	4,597,257	137,570	4,734,827	236,741	47,084	30,000	15,000	2,084	—
288	Newburg	167,371	25,015	192,386	9,619	4,000	—	4,000	—	—
80	Newport	832,323	348,825	1,181,148	59,057	29,066	16,000	10,000	503	2,563
19	Old Town	2,576,047	1,679,228	4,255,275	212,763	210,804	209,000	—	1,804	—
42	Orono	1,259,917	670,787	1,930,704	96,535	39,578	35,500	—	953	3,125
111	Orrington*	377,365	162,270	539,635	26,981	1,539	—	—	382	1,157
399	Passadumkeag	52,167	29,270	80,437	4,021	34	—	—	34	—
109	Patten	470,855	104,432	575,287	28,764	25,510	20,000	—	819	4,691
326	Plymouth	145,420	28,630	174,050	8,702	4,500	—	4,500	—	—
379	Prentiss	34,533	48,419	82,952	4,148	2,922	—	—	2,342	580
334	Springfield	76,660	45,773	122,433	6,121	13,458	—	5,796	5,882	1,780
351	Stetson	122,150	30,570	152,720	7,636	6,249	—	650	2,899	2,700
286	Veazie	151,544	498,842	650,386	32,519	3,235	3,000	—	235	—
289	Winn	79,644	82,879	162,523	8,126	3,770	—	—	2,935	835
445	Woodville	15,050	220,877	235,927	11,796	5,000	—	—	—	5,000
467	Drew Plt.*	17,606	46,231	63,837	3,192	—	—	—	—	—
490	Grand Falls Plt.	5,441	56,837	62,298	3,115	—	—	—	—	—
367	Kingman Plt.	45,515	34,780	80,295	4,014	1,346	1,288	—	58	—
483	Lakeville Plt.	30,135	117,175	147,310	7,365	—	—	—	—	—
419	Mount Chase Plt.	44,233	55,212	99,447	4,972	193	—	—	193	—
475	Sebois Plt.	15,495	83,219	98,714	4,936	60	—	—	60	—
245	Stacyville Plt.	136,081	67,100	203,181	10,159	3,695	—	3,422	273	—
470	Webster Plt.	10,117	45,185	55,302	2,765	213	—	—	213	—
389	Carroll Plt.	35,675	44,654	80,329	4,016	1,238	—	—	58	1,180

PISCATAQUIS COUNTY

323	Abbot	111,049	57,405	168,454	8,422	5,892	—	1,500	1,500	2,892
386	Atkinson	125,967	67,555	193,522	9,676	4,000	4,000	—	—	—
453	Blanchard	23,226	77,952	101,178	5,059	778	—	—	91	687
494	Bowerbank	6,750	139,440	146,190	7,309	—	—	—	—	—
90	Brownville	659,220	273,375	932,595	46,629	34,059	22,000	10,000	570	1,489
37	Dover-Foxcroft	2,142,388	626,965	2,769,353	138,467	2,602	—	—	—	2,602
86	Greenville	607,611	334,665	942,276	47,113	10,146	—	9,000	746	400
97	Guilford	809,399	130,125	939,524	46,976	439	—	—	439	—
56	Milo	874,441	883,395	1,757,836	87,891	44,292	40,000	2,972	—	1,320
184	Monson	230,435	171,034	401,469	20,073	10,299	—	3,925	—	6,374
418	Orneville	29,736	56,192	85,928	4,296	1,651	—	1,200	451	—
292	Parkman	174,805	89,025	263,830	13,191	8,891	—	—	8,354	537
152	Sangerville	310,433	217,545	527,978	26,398	18,206	16,000	2,000	206	—
366	Sebec	135,572	119,300	254,872	12,743	2,131	—	2,000	131	—
409	Shirley	32,833	94,617	127,450	6,372	81	—	—	81	—
404	Wellington	64,807	44,545	109,352	5,467	2,422	—	—	2,422	—
422	Willimantic	46,986	85,214	132,200	6,610	50	—	—	50	—
482	Barnard Plt.	5,434	78,441	83,875	4,193	—	—	—	—	—
463	Elliottsville Plt.	16,177	225,278	241,455	12,072	13	—	—	13	—
486	Kingsbury Plt.	7,736	95,153	102,889	5,144	—	—	—	—	—
484	Lakeview Plt.	450	139,164	139,614	6,980	—	—	—	—	—
417	Medford Plt.	37,795	48,949	86,744	4,337	153	—	—	3	150

VALUATION AND DEBT STATISTICS OF CITIES, TOWNS, AND PLANTATIONS ARRANGED BY COUNTIES

(Cents omitted)

SAGADAHOC COUNTY

Ref. No.	Municipality	VALUATION			Legal Debt Limit	LIABILITIES AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
430	Arrowsic	50,259	19,057	69,316	3,465	—	—	—	—	—
11	Bath*	8,221,042	1,042,228	9,263,270	463,163	320,020	320,000	—	20	—
322	Bowdoin*	172,225	74,870	247,095	12,354	—	—	—	—	—
196	Bowdoinham	347,867	109,075	456,942	22,847	11,527	8,300	—	—	3,227
346	Georgetown	118,390	298,840	417,230	20,861	11,000	11,000	—	—	—
176	Phippsburg	255,157	431,385	686,542	34,327	522	—	—	522	—
79	Richmond	702,703	179,389	882,092	44,104	28,136	26,000	—	2,136	—
73	Topsham	1,267,526	374,865	1,642,391	82,119	6,493	—	2,300	88	4,105
371	West Bath	171,242	185,005	356,247	17,812	138	—	—	138	—
158	Woolwich*	383,902	186,159	570,061	28,503	133	—	—	133	—

SOMERSET COUNTY

77	Anson	537,400	387,600	925,000	46,250	7,000	7,000	—	—	—
234	Athens	197,010	111,255	308,265	15,413	2,392	—	—	184	2,208
150	Bingham	532,915	226,139	759,054	37,952	26,350	22,000	325	—	4,025
387	Cambridge	131,534	19,182	150,716	7,536	7,902	—	—	6,500	1,402
244	Canaan	263,906	55,520	319,426	15,971	8,549	—	8,400	149	—
278	Cornville	205,297	98,765	304,062	15,203	4,033	—	4,000	33	—
324	Detroit	122,095	82,480	204,575	10,228	43	—	—	43	—
385	Embden	59,216	609,636	668,852	33,443	—	—	—	—	—
29	Fairfield	1,346,028	1,387,435	2,733,463	136,673	55,599	55,000	—	599	—
220	Harmony	291,705	63,435	355,140	17,757	31,349	—	29,000	255	2,094
147	Hartland	377,344	237,515	614,859	30,742	21,101	20,000	—	73	1,028
39	Madison	2,577,310	947,260	3,524,570	176,228	761	—	—	761	—
363	Mercer	101,310	37,830	139,140	6,957	81	—	—	81	—
333	Moscow	90,607	2,705,305	2,795,912	139,795	182	—	—	182	—
227	New Portland	241,814	65,220	307,034	15,352	226	—	—	226	—
113	Norridgewock	531,565	171,792	703,357	35,167	13,081	—	4,997	159	7,925
194	Palmyra	291,285	79,600	370,885	18,544	5,332	4,000	—	169	1,163
49	Pittsfield	1,376,690	599,400	1,976,090	98,804	51,688	51,000	451	237	—
382	Ripley	133,030	33,555	166,585	8,329	8,932	—	6,280	—	2,652
189	St. Albans	315,079	66,410	381,489	19,074	8,477	—	7,000	—	1,477
20	Skowhegan	3,355,635	2,093,875	5,449,510	272,475	50,036	45,000	4,500	536	—
370	Smithfield	130,109	156,585	286,694	14,335	5	—	—	5	—
225	Solon	298,395	414,557	712,952	35,647	168	—	—	168	—
342	Starks	158,880	62,530	221,410	11,070	6,517	—	5,000	217	1,300
423	Brighton Plt.	23,252	74,847	98,099	4,905	—	—	—	—	—

SOMERSET COUNTY—Continued

494	Caratunk Plt.....	35,014	164,501	199,515	9,975	48	—	—	48	—
474	Dead River Plt.....	11,525	131,413	142,938	7,146	300	—	—	300	—
495	Dennistown Plt.....	8,274	166,201	174,475	8,723	—	—	—	—	—
441	Flagstaff Plt.....	21,951	116,933	138,884	6,944	—	—	—	—	—
492	Highland Plt.....	2,550	38,334	40,884	2,044	—	—	—	—	—
165	Jackman Plt.*	282,517	179,205	461,722	23,086	14,000	11,000	3,000	—	—
414	Moose River Plt.....	34,610	138,888	173,498	8,675	121	—	—	121	—
468	Pleasant Ridge Plt.....	32,062	2,963,575	2,995,637	149,781	91	—	—	91	—
450	The Forks Plt.....	13,270	145,045	158,315	7,915	—	—	—	—	—
454	West Forks Plt.*	25,160	213,125	238,285	11,914	—	—	—	—	—

WALDO COUNTY

25	Belfast*	2,797,370	454,145	3,251,515	162,575	480,205	465,000	—	15,205	—
416	Belmont.....	79,600	27,850	107,450	5,372	1	—	—	1	—
233	Brooks.....	238,771	83,040	321,811	16,090	16,162	11,000	2,188	420	2,554
270	Burnham.....	161,830	136,185	298,015	14,900	20,895	11,430	9,150	315	—
297	Frankfort*	135,442	71,853	207,295	10,364	7,310	7,000	—	60	250
313	Freedom*	140,295	36,065	176,360	8,818	1,779	—	—	1,779	—
242	Islesboro*	201,933	802,984	1,004,917	50,245	27,559	12,000	7,000	8,559	—
391	Jackson.....	82,492	33,094	115,586	5,779	4,146	—	1,294	2,202	650
321	Knox*	131,232	30,459	161,691	8,084	25	—	—	25	—
311	Liberty*	150,830	60,630	211,460	10,573	—	—	—	—	—
200	Lincolnville.....	295,150	187,220	482,370	24,118	146	—	—	146	—
261	Monroe.....	182,737	56,239	238,976	11,948	201	—	—	201	—
284	Montville*	132,655	34,640	167,295	8,364	—	—	—	—	—
383	Morrill.....	132,466	23,845	156,311	7,816	—	—	—	—	—
316	Northport*	199,840	365,115	564,955	28,247	—	—	—	—	—
303	Palermo.....	152,450	57,361	209,811	10,491	1,914	—	1,775	139	—
341	Prospect.....	110,894	62,135	173,029	8,651	—	—	—	—	—
298	Searsmont.....	177,923	74,567	252,490	12,624	3,000	—	3,000	—	—
135	Searsport.....	390,505	524,315	914,820	45,741	206	—	—	206	—
198	Stockton Springs*	200,739	191,443	392,182	19,609	5,504	1,800	3,500	204	—
364	Swanville.....	120,972	50,251	171,223	8,561	5,217	—	4,000	185	1,032
319	Thorndike.....	171,410	38,435	209,845	10,492	62	—	—	62	—
291	Troy*	200,580	42,875	243,455	12,172	—	—	—	—	—
193	Unity.....	394,815	113,430	508,245	25,412	327	—	—	327	—
376	Waldo*	111,379	37,337	148,716	7,435	37	—	—	37	—
106	Winterport.....	491,588	164,372	655,960	32,798	5,029	2,000	3,000	29	—

VALUATION AND DEBT STATISTICS OF CITIES, TOWNS, AND PLANTATIONS ARRANGED BY COUNTIES
(Cents omitted)

WASHINGTON COUNTY

Ref. No.	Municipality	VALUATION			Legal Debt Limit	LIABILITIES AT CLOSE OF FISCAL YEAR				
		Resident	Non-resident	TOTAL		TOTAL	Bonds	Notes	Accounts Payable	Trust Funds Not Invested
216	Addison	144,144	57,876	202,020	10,101	6,000	—	6,000	—	—
393	Alexander*	59,999	46,536	106,535	5,326	2,245	—	500	—	1,745
83	Baileyville	217,885	2,107,915	2,325,800	116,290	1,016	—	—	1,016	—
307	Beals	99,980	7,480	107,460	5,373	2,600	—	—	100	—
499	Beddington	4,581	37,231	41,812	2,090	—	—	2,500	4	1,160
30	Calais	2,105,500	570,415	2,675,915	133,796	157,416	124,000	31,857	1,559	—
472	Centerville	6,472	95,485	101,657	5,082	—	—	—	—	—
394	Charlotte	72,966	32,345	105,341	5,267	2,950	—	1,950	—	1,000
172	Cherryfield	253,349	77,871	331,220	16,561	3,994	—	3,875	119	—
354	Columbia	70,498	63,180	133,678	6,684	1,240	—	—	18	1,222
287	Columbia Falls	138,258	37,916	176,174	8,809	1,578	—	—	472	1,106
424	Cooper	40,740	26,930	67,670	3,383	—	—	—	—	—
442	Crawford	16,141	59,203	75,344	3,767	900	—	—	—	900
317	Cutler	86,429	58,368	144,797	7,240	2,888	—	—	1,488	1,400
133	Danforth*	231,530	90,595	322,125	16,106	8,454	8,000	—	454	—
489	Deblois	6,803	41,411	48,214	2,411	1,389	—	—	268	450
343	Dennysville	60,580	25,374	85,954	4,298	3,389	—	1,000	1,258	1,131
155	East Machias	195,215	166,930	362,145	18,107	1,333	—	—	1,333	—
48	Eastport	682,965	344,595	1,027,560	51,378	42,633	40,000	—	2,433	200
195	Harrington	188,711	14,628	203,339	10,167	8,301	—	4,730	164	3,407
318	Jonesboro	102,551	44,790	147,341	7,367	1,105	—	—	616	489
98	Jonesport*	380,425	164,770	545,195	27,259	2,025	—	—	2,025	—
54	Lubec	1,124,588	29,267	1,153,855	57,692	3,740	—	—	2,490	1,250
87	Machias	547,139	194,851	741,990	37,099	435	—	—	435	—
215	Machiasport*	168,347	54,144	222,491	11,124	—	—	—	—	—
428	Marshfield	32,668	25,965	58,633	2,931	26	—	—	26	—
462	Meddybemps	13,460	26,296	39,756	1,988	1,528	—	500	1,028	—
136	Milbridge	353,571	63,788	417,359	20,868	9,679	8,000	1,500	179	—
488	Northfield	12,689	97,943	110,632	5,532	525	—	—	525	—
174	Pembroke*	198,120	103,543	301,663	15,083	311	—	—	311	—
247	Perry	165,308	58,894	224,202	11,210	1,946	—	1,400	546	—
178	Princeton	169,769	102,210	271,979	13,598	6,600	6,000	—	—	600
273	Robbinston	121,087	74,261	195,348	9,767	354	—	—	347	7
451	Roque Bluffs	22,899	22,398	45,297	2,265	163	—	—	163	—
252	Steuben*	144,950	97,830	242,780	12,139	6,586	5,000	500	1,086	—
493	Talmadge	7,111	52,864	59,975	2,999	—	—	—	—	—
356	Trescott	51,209	24,328	75,537	3,776	3	—	—	3	—
277	Vanceboro	133,171	116,536	249,707	12,485	8,910	—	6,000	6	2,904
437	Waite	12,973	64,442	77,415	3,871	1,700	—	—	122	948

WASHINGTON COUNTY—Continued

435	Wesley*	20,752	49,347	70,099	3,504	—	—	—	—	—
369	Whiting	98,251	69,265	167,516	8,376	—	—	—	—	—
403	Whitneyville*	96,983	28,015	124,948	6,247	66	—	—	—	66
476	Codyville Plt.	4,464	55,320	59,784	2,989	211	—	—	—	211
413	Grand Lake Stream Plt.	47,324	105,410	152,734	7,636	3,085	2,750	—	—	335
464	No. 14 Plt.	10,301	71,976	82,277	4,114	4	—	—	—	4
459	No. 21 Plt.*	8,926	61,562	70,488	3,524	—	—	—	—	—

YORK COUNTY

357	Acton	111,695	288,850	400,545	20,027	80	—	—	—	80
173	Alfred	350,228	135,938	486,166	24,308	337	—	—	—	337
85	Berwick*	746,175	310,210	1,056,385	52,819	81,946	—	72,125	—	6,706
5	Biddeford	9,359,703	5,302,697	14,662,400	733,120	488,525	384,500	—	—	104,025
100	Buxton	607,071	1,003,383	1,610,454	80,522	8,639	8,000	—	—	273
214	Cornish*	281,423	56,655	338,078	16,903	10	—	—	—	10
330	Dayton	192,179	95,118	287,297	14,364	148	—	—	—	148
88	Eliot	1,351,425	433,901	1,785,326	89,266	39,258	36,000	2,896	—	362
162	Hollis	284,571	761,310	1,045,881	52,294	9,706	9,000	600	—	106
43	Kennebunk	2,302,201	817,875	3,120,076	156,003	54,000	54,000	—	—	—
124	Kennebunkport	859,949	1,069,310	1,929,259	96,463	21,129	20,500	—	—	629
27	Kittery	2,218,235	304,945	2,523,180	126,159	40,949	28,000	12,914	—	35
123	Lebanon	438,645	316,590	755,235	37,761	112	—	—	—	112
163	Limerick*	186,557	336,435	522,992	26,149	9,955	9,500	—	—	455
208	Limington	202,162	215,641	417,803	20,890	—	—	—	—	—
361	Lyman	160,947	175,425	336,372	16,818	8,011	—	7,936	—	75
320	Newfield	125,190	85,930	211,120	10,556	86	—	—	—	86
122	North Berwick	631,672	131,624	763,296	38,164	460	—	—	—	460
206	North Kennebunkport	249,090	72,351	321,441	16,072	210	—	—	—	210
65	Old Orchard Beach	2,606,820	1,994,325	4,601,145	230,057	168,374	157,000	7,500	—	3,874
191	Parsonsfield	318,033	115,055	433,088	21,654	—	—	—	—	—
15	Saco	4,809,942	2,150,970	6,960,912	348,045	258,915	241,000	7,500	10,415	—
9	Sanford	9,431,218	811,203	10,242,421	512,121	123,000	123,000	—	—	—
395	Shapleigh	142,513	249,495	383,008	19,150	204	—	—	—	204
66	South Berwick	1,026,757	95,030	1,121,787	56,089	28,272	20,000	3,500	—	4,772
190	Waterboro*	331,658	217,455	549,113	27,455	15,000	15,000	—	—	—
76	Wells	1,541,441	1,815,994	3,357,435	167,871	96,458	59,100	36,343	—	1,015
50	York	2,197,998	1,770,616	3,968,614	198,430	17,326	13,000	3,500	—	826

†Contract Payable.

*1944 figures not available. Information taken from reports for 1943 year.

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS

(Cents omitted except as indicated)

No.	Municipality	Population 1940 Census	1944		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR (DEFICIT)— <i>Show in italics</i>	
			Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unem- cumbered	Per Capita
Over 5,000											
1	Portland	73,643	49.60	\$4,036,744	\$45.31	\$9.50	\$54.81	\$240,192	\$3.26	<i>\$3,834,942</i>	<i>\$52.07</i>
2	Lewiston	38,598	38.00	1,306,133	28.46	5.38	33.84	161,870	4.19	<i>650,601</i>	<i>16.86</i>
3	Bangor*	29,822	47.60	1,350,840	38.78	6.52	45.30	122,442	4.11	<i>509,890</i>	<i>17.10</i>
4	Auburn	19,817	39.00	718,151	27.43	8.81	36.24	70,852	3.58	<i>499,297</i>	<i>25.20</i>
5	Biddeford	19,790	41.00	615,551	19.84	11.26	31.10	219,268	11.08	<i>55,709</i>	<i>2.82</i>
6	Augusta	19,360	48.00	664,928	32.67	1.68	34.35	145,620	7.52	<i>307,618</i>	<i>15.89</i>
7	Waterville	16,688	45.00	621,796	33.12	4.14	37.26	124,326	7.45	<i>201,160</i>	<i>12.05</i>
8	South Portland	15,781	50.40	793,995	31.14	19.17	50.31	93,001	5.89	<i>325,040</i>	<i>20.60</i>
9	Sanford	14,886	53.00	565,578	34.99	3.00	37.99	17,129	1.15	<i>27,511</i>	<i>1.85</i>
10	Westbrook*	11,087	39.00	381,538	18.20	16.21	34.41	40,112	3.62	<i>219,707</i>	<i>22.52</i>
11	Bath*	10,235	48.00	456,997	39.60	5.05	44.65	71,796	7.01	<i>193,625</i>	<i>18.92</i>
12	Rumford	10,230	53.50	336,507	19.11	13.78	32.89	18,313	1.79	<i>144,434</i>	<i>14.12</i>
13	Rockland	8,899	48.00	335,584	31.00	6.71	37.71	113,139	12.71	<i>138,801</i>	<i>15.60</i>
14	Brunswick	8,658	48.00	300,749	23.73	11.01	34.74	41,421	4.78	<i>33,688</i>	<i>3.89</i>
15	Saco	8,631	51.50	365,445	29.26	13.08	42.34	46,356	5.37	<i>172,534</i>	<i>19.99</i>
16	Caribou*	8,218	70.00	274,746	28.68	4.75	33.43	20,505	2.50	<i>20,587</i>	<i>2.50</i>
17	Presque Isle	7,939	63.00	331,452	35.65	6.10	41.75	35,126	4.42	<i>19,470</i>	<i>2.45</i>
18	Houlton	7,771	58.00	274,398	28.71	6.60	35.31	14,793	1.90	<i>44,352</i>	<i>5.71</i>
19	Old Town	7,688	58.00	250,955	19.75	12.89	32.64	66,354	8.63	<i>169,856</i>	<i>22.09</i>
20	Skowhegan	7,159	54.00	298,837	25.71	16.03	41.74	4,481	.62	<i>28,802</i>	<i>4.02</i>
21	Brewer	6,510	47.40	270,513	32.91	8.64	41.55	33,427	5.13	<i>101,959</i>	<i>15.66</i>
22	Millinocket	6,223	62.00	297,087	46.36	1.38	47.74	2,513	.40	<i>40,098</i>	<i>6.44</i>
23	Gardiner	6,044	47.00	224,189	31.21	5.88	37.09	127,594	21.11	<i>109,440</i>	<i>18.11</i>
24	Fort Fairfield	5,607	56.00	276,639	46.38	2.96	49.34	32,420	5.78	<i>99,085</i>	<i>17.67</i>
25	Belfast*	5,540	58.00	192,818	29.93	4.87	34.80	71,108	12.84	<i>411,104</i>	<i>74.21</i>
26	Van Buren	5,380	77.00	97,300	16.56	1.52	18.08	1,997	1.62	<i>1,997</i>	<i>.37</i>
27	Kittery	5,374	58.50	170,497	27.89	3.84	31.73	8,091	1.51	<i>4,277</i>	<i>.79</i>
28	Fort Kent	5,363	87.20	115,807	16.90	4.69	21.59	18,229	3.40	<i>7,767</i>	<i>1.45</i>
29	Fairfield	5,294	50.00	140,138	13.02	13.45	26.47	7,418	1.40	<i>42,098</i>	<i>7.95</i>
30	Calais	5,161	70.00	190,162	28.99	7.86	36.85	33,871	6.56	<i>112,080</i>	<i>21.72</i>
4,000 to 4,999											
31	Madawaska*	4,477	52.00	125,997	26.65	1.49	28.14	1,109	.25	49,809	11.13
32	Mexico	4,431	70.00	93,070	15.79	5.21	21.00	36,641	8.27	12,628	2.85
33	Bar Harbor	4,378	44.00	281,816	36.75	27.62	64.37	18,107	4.14	3,252	.74
34	Winslow	4,153	42.00	144,002	9.64	25.03	34.67	1,604	.38	<i>21,347</i>	<i>5.14</i>
35	Lisbon	4,123	48.00	148,232	30.95	5.00	35.95	2,236	.54	<i>32,617</i>	<i>7.91</i>
36	Paris	4,094	50.00	124,943	25.79	4.73	30.52	13,980	3.41	24,570	6.00
37	Dover-Foxcroft	4,015	47.50	134,212	25.87	7.56	33.43	9,126	2.27	18,535	4.61

3,000 to 3,999											
38	Ellsworth	3,911	59.00	193,316	29.36	20.06	49.42	38,288	9.79	121,769	31.15
39	Madison	3,836	40.00	143,566	27.35	10.07	37.42	8,729	2.28	44,007	11.47
40	Farmington	3,743	46.00	129,231	32.00	2.52	34.52	2,366	.63	65,752	17.57
41	Dexter	3,714	55.60	144,158	34.50	4.31	38.81	11,027	2.97	8,678	2.33
42	Orono	3,702	69.00	123,717	21.82	11.60	33.42	5,316	1.43	26,237	7.08
43	Kenebunk	3,698	42.00	134,025	26.75	9.49	36.24	21,571	5.83	3,127	.93
44	Lincoln	3,653	77.00	130,780	17.26	18.54	35.80	2,805	.77	9,776	2.67
45	Norway	3,649	64.80	125,264	28.84	5.49	34.33	9,593	2.63	29,437	8.07
46	Camden	3,554	44.00	175,606	37.80	11.61	49.41	4,290	1.21	15,750	4.43
47	Gorham	3,494	41.00	121,709	18.04	16.79	34.83	960	.27	17,961	5.14
48	Eastport	3,346	85.00	89,557	17.80	8.96	26.76	144,280	43.12	92,225	27.56
49	Pittsfield	3,329	49.00	99,265	20.78	9.04	29.82	4,334	1.26	43,129	12.96
50	Yorke	3,283	50.00	201,245	33.96	27.34	61.30	17,419	5.31	47,594	14.50
51	Wilton	3,228	52.00	102,001	25.15	6.45	31.60	1,742	.54	20,201	6.26
52	Livermore Falls	3,190	46.00	100,702	18.48	13.09	31.57	3,754	1.18	1,984	.61
53	Cape Elizabeth	3,172	32.00	142,305	30.95	13.91	44.86	4,848	1.52	591	.19
54	Lubec	3,108	50.00	59,637	18.71	.48	19.19	1,139	.37	4,709	1.52
55	Bridgton	3,035	46.00	88,598	19.41	9.78	29.19	7,165	2.36	14,790	4.87
56	Milo	3,000	58.20	104,295	17.28	17.48	34.76	3,208	1.07	17,054	5.68
2,000 to 2,999											
57	Bucksport	2,927	70.00	189,451	13.66	51.06	64.72	14,592	4.98	49,590	16.94
58	Hallowell	2,906	48.00	90,467	20.95	10.18	31.13	3,118	3.02	1,079	.37
59	Falmouth	2,883	37.40	126,615	31.01	12.91	43.92	8,651	3.00	50,006	17.34
60	Jay	2,858	51.60	118,089	15.08	26.24	41.43	14,898	5.21	9,207	3.22
61	Scarboro*	2,842	49.00	144,120	48.79	1.92	50.71	20,010	7.04	37,219	13.10
62	Freeport	2,764	59.00	103,976	28.67	8.85	37.62	18,661	6.75	20,933	7.57
63	Oakland	2,730	52.00	85,646	17.10	14.27	31.37	2,176	.80	16,128	5.91
64	Hampden	2,591	73.00	72,065	21.55	6.26	27.81	7,840	3.02	6,438	2.48
65	Old Orchard Beach	2,557	51.00	238,297	52.84	40.35	93.19	41,037	16.05	111,666	43.67
66	South Berwick	2,546	66.00	76,066	27.34	2.54	29.88	10,533	4.14	30,977	9.24
67	Thomaston	2,533	45.00	79,315	26.83	4.48	31.31	7,339	2.90	2,888	1.14
68	Winthrop	2,508	46.50	91,600	26.04	10.48	36.52	9,962	3.97	36,602	14.59
69	Waldoboro	2,497	61.00	67,949	22.56	4.65	27.21	7,790	3.12	6,018	2.42
70	Ashland*	2,457	78.00	60,338	17.73	6.83	24.56	16,110	6.56	15,759	6.14
71	Windham	2,381	42.50	105,949	13.17	31.33	44.50	6,265	2.63	9,853	4.14
72	New Gloucester	2,334	66.00	44,486	13.84	5.22	19.06	602	.26	4,391	1.83
73	Topsham	2,334	40.00	67,475	22.32	6.59	28.91	4,122	1.77	20,041	8.59
74	Chelsea	2,280	75.00	19,722	5.73	2.92	8.65	7,162	3.14	7,131	3.12
75	Yarmouth	2,214	54.80	82,961	28.63	8.84	37.47	14,147	6.39	14,718	6.65
76	Wells	2,144	52.00	176,585	37.81	44.55	82.36	6,868	3.20	35,928	21.42
77	Anson	2,130	64.00	60,634	16.54	11.93	28.47	7,890	3.70	21,259	9.98
78	Boothbay Harbor*	2,121	40.00	95,183	24.32	20.56	44.88	13,095	6.17	6,573	3.10
79	Richmond	2,063	74.00	68,802	26.58	6.77	33.35	17,007	8.24	13,629	6.61
80	Newport	2,052	47.00	56,591	19.44	8.14	27.58	1,498	.73	14,332	7.13
81	Mount Desert	2,047	45.00	183,268	24.89	64.64	89.53	3,924	1.92	115,917	56.63
82	Bethel	2,034	44.00	59,646	25.11	4.21	29.32	9,199	4.52	20,047	9.85
83	Baileyville	2,018	40.00	94,241	4.39	42.31	46.70	1,098	.54	22,801	11.30

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS

(Cents omitted except as indicated)

No.	Municipality	Population 1940 Census	1944		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR (DEFICIT)— <i>Show in italics</i>	
			Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unem- cumbered	Per Capita
1,500 to 1,999											
84	Mechanic Falls	1,999	58.00	65,369	17.30	15.40	32.70	6,257	3.13	6,748	3.38
85	Berwick*	1,971	60.00	65,015	23.29	9.70	32.99	17,101	8.68	<i>35,600</i>	<i>18.06</i>
86	Greenville	1,955	60.00	57,662	19.02	10.47	29.49	2,178	1.11	<i>5,306</i>	<i>2.71</i>
87	Machias	1,954	71.00	53,881	20.32	7.25	27.57	1,113	.57	<i>2,537</i>	<i>1.30</i>
88	Elliot	1,932	40.00	73,129	28.65	9.20	37.85	1,985	1.03	<i>27,620</i>	<i>14.30</i>
89	Vassalboro	1,931	51.00	54,916	16.61	11.83	28.44	12,542	6.49	<i>16,713</i>	<i>8.65</i>
90	Brownville	1,914	57.00	54,593	20.16	8.36	28.52	6,808	3.56	<i>13,660</i>	<i>7.11</i>
91	Eagle Lake	1,891	98.00	23,433	9.94	2.48	12.42	7,143	3.78	<i>12,384</i>	<i>6.55</i>
92	Mars Hill*	1,886	66.00	76,447	34.41	6.12	40.53	12,206	6.47	481	.26
93	St. Agatha	1,874	86.00	30,997	14.14	2.40	16.54	105	.06	<i>5,805</i>	<i>3.10</i>
94	Limestone	1,855	93.00	106,936	44.28	13.37	57.65	13,767	7.42	14,962	8.07
95	Washburn*	1,805	68.00	71,962	27.59	12.28	39.87	3,092	1.71	<i>2,441</i>	<i>1.35</i>
96	Dixfield	1,790	49.00	49,663	23.75	3.99	27.74	3,907	2.18	<i>18,934</i>	<i>10.58</i>
97	Guilford	1,752	55.30	53,339	26.24	4.20	30.44	1,015	.58	<i>3,774</i>	<i>2.15</i>
98	Jonesport*	1,745	58.00	32,860	13.14	5.69	18.83	460	.26	<i>2,695</i>	<i>1.54</i>
99	Fryeburg	1,726	57.00	56,834	23.05	9.88	32.93	3,379	1.96	<i>15,171</i>	<i>8.79</i>
100	Buxton	1,708	46.00	75,371	16.64	27.49	44.13	6,073	3.56	<i>17,383</i>	<i>10.18</i>
101	East Millinocket	1,663	62.00	95,411	9.29	48.08	57.37	402	.24	<i>14,315</i>	<i>8.62</i>
102	Vinalhaven	1,629	52.00	40,064	14.42	10.17	24.59	14,157	8.69	<i>24,135</i>	<i>14.82</i>
103	Randolph	1,612	64.00	25,490	11.87	3.94	15.81	7,512	4.66	<i>4,388</i>	<i>2.72</i>
104	Easton	1,605	72.00	74,945	35.96	10.74	46.70	2,784	1.73	<i>3,228</i>	<i>2.01</i>
105	Grand Isle	1,574	104.00	28,143	14.77	3.11	17.88	1,486	.94	<i>4,396</i>	<i>2.79</i>
106	Winterport	1,572	65.00	43,753	20.84	6.99	27.83	9,160	5.83	<i>15,580</i>	<i>9.91</i>
107	Frenchville	1,566	94.00	32,531	17.82	2.95	20.77	2,053	1.31	163	.10
108	St. George	1,550	65.00	39,279	14.72	10.62	25.34	2,860	1.84	<i>18,854</i>	<i>12.16</i>
109	Patten	1,548	80.00	46,926	24.79	5.52	30.31	1,288	.83	<i>17,996</i>	<i>11.63</i>
110	Rockport	1,526	54.00	73,238	24.28	23.71	47.99	4,790	3.14	1,016	.66
111	Orrington*	1,517	50.00	28,020	12.91	5.56	18.47	9,558	6.30	<i>10,009</i>	<i>6.60</i>
112	Corinna	1,515	52.00	45,625	24.57	5.54	30.11	4,640	3.06	<i>5,787</i>	<i>3.82</i>
113	Norridgewock	1,511	71.00	50,953	25.49	8.23	33.72	4,486	2.97	<i>2,805</i>	<i>1.86</i>
114	Monticello	1,504	76.00	45,852	27.84	2.65	30.49	12,070	8.02	<i>12,802</i>	<i>8.51</i>
115	Monmouth	1,500	40.00	40,839	16.17	11.05	27.22	1,777	1.18	476	.31

1,000 to 1,499											
116	Stonington	1,493	55.34	38,186	23.76	1.82	25.58	13,282	8.90	20,528	13.75
117	Cumberland	1,491	41.20	75,761	32.06	18.75	50.81	4,357	2.92	7,505	5.03
118	St. Francis Plt.	1,489	110.00	22,559	9.95	5.20	15.15	7,455	5.01	16,366	10.99
119	Standish	1,472	41.00	77,290	12.44	40.06	52.50	2,570	1.74	2,134	1.45
120	Rangeley	1,464	40.00	66,871	30.42	15.26	45.68	3,939	2.69	19,592	13.38
121	Warren*	1,458	56.00	40,161	25.53	4.02	27.55	7,977	5.47	4,891	3.35
122	North Berwick	1,455	60.00	46,959	26.72	5.55	32.27	4,521	3.11	17,558	12.07
123	Lebanon	1,452	48.00	37,190	14.87	10.74	25.61	1,354	.93	141	.10
124	Kennebunkport	1,448	45.80	89,305	27.50	34.17	61.67	13,387	9.24	10,623	7.34
125	Poland	1,441	48.00	54,894	25.50	12.56	38.06	3,569	2.48	8,414	5.84
126	Clinton*	1,436	68.00	42,124	24.08	5.25	29.33	1,476	1.03	15,732	10.96
127	Turner	1,415	50.00	52,249	21.97	14.95	36.92	4,225	2.99	13,582	9.60
128	Gray	1,378	66.00	49,432	23.42	12.45	35.87	4,348	3.16	11,699	8.49
129	Boothbay	1,370	61.00	70,082	24.65	26.50	51.15	10,318	7.53	18,974	13.85
130	Island Falls	1,370	76.00	35,227	19.23	6.48	25.71	6,397	4.67	16,873	12.32
131	Bristol	1,355	51.00	49,643	18.80	17.84	36.64	10,732	7.92	12,784	9.43
132	Mapleton*	1,354	65.00	44,735	24.52	8.52	33.04	4,570	3.38	4,250	3.14
133	Danforth*	1,348	93.00	30,626	16.33	6.38	22.71	4,687	3.48	3,119	2.31
134	Blue Hill	1,343	49.00	55,894	22.97	18.65	41.62	2,246	1.67	955	.71
135	Searsport	1,319	50.00	46,455	15.04	20.18	35.22	6,299	4.77	11,048	8.38
136	Milbridge	1,318	62.00	26,677	17.14	3.10	20.24	6,077	4.61	1,118	.85
137	Oxford	1,316	68.00	37,450	21.12	7.34	28.46	5,914	4.49	6,691	5.08
138	Harpswell	1,305	45.00	60,244	16.57	29.59	46.16	10,715	8.21	11,486	8.80
139	Deer Isle	1,303	69.76	45,697	20.17	14.90	35.07	10,503	8.06	6,772	5.20
140	Livermore*	1,302	56.00	36,067	18.00	9.70	27.70	10,854	8.34	4,807	3.69
141	Woodland	1,298	84.00	34,841	21.36	5.48	26.84	3,333	2.57	17,807	13.72
142	Benton*	1,290	60.00	35,030	16.02	11.13	27.15	2,743	2.13	4,620	3.58
143	Bridgewater	1,267	67.00	43,767	27.46	7.08	34.54	5,616	4.43	6,733	5.31
144	Milford	1,264	54.00	36,386	8.32	20.46	28.78	5,163	4.08	5,747	4.54
145	Southwest Harbor*	1,260	42.00	59,866	28.27	19.24	47.51	872	.69	10,480	8.32
146	China	1,252	42.00	29,782	14.79	9.00	23.79	1,105	.88	Figures not available	
147	Hartland	1,240	58.00	36,430	18.04	11.34	29.38	2,876	2.32	8,567	6.91
148	Webster*	1,236	53.00	29,695	18.50	5.52	24.02	8,793	7.11	500	.40
149	Wiscasset	1,231	42.00	59,561	29.03	19.35	48.38	3,338	2.71	6,838	5.55
150	Bingham	1,210	50.00	38,997	22.63	9.60	32.23	709	.58	18,332	15.15
151	Farmingdale	1,197	43.00	39,574	17.29	15.77	33.06	6,727	5.62	8,299	6.93
152	Sangerville	1,194	79.00	42,458	20.91	14.65	35.56	3,957	3.31	9,090	7.61
153	Howland	1,189	68.00	55,087	9.22	37.10	46.32	7,659	6.44	15,888	13.36
154	Phillips	1,186	61.00	34,069	24.08	4.65	28.73	8,447	7.12	7,192	6.06
155	East Machias	1,183	59.00	22,390	10.21	8.72	18.93	329	.28	1,938	1.64
156	Hernon	1,182	70.00	36,274	18.35	12.34	30.69	1,763	1.49	3,307	2.79
157	Union	1,150	50.00	29,556	21.24	4.46	25.70	2,781	2.42	2,524	2.19
158	Woolwich*	1,144	46.00	27,351	16.09	7.82	23.91	4,144	3.62	1,753	1.53
159	Wallagrass Plt.	1,123	94.00	17,314	10.70	4.72	15.42	1,825	1.62	11,234	10.00
160	Tremont*	1,118	64.00	29,491	12.50	13.88	26.38	4,582	4.10	2,112	1.89
161	Pittston	1,114	55.00	21,978	14.44	5.29	19.73	2,589	2.32	4,722	4.24
162	Hollis	1,111	44.60	47,496	11.63	31.12	42.75	1,890	1.70	156	.14

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS

(Cents omitted except as indicated)

No.	Municipality	Population 1940 Census	1944		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR (DEFICIT)— <i>Show in italics</i>	
			Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unem- cumbered	Per Capita
163	Limerick*	1,080	59.00	31,504	10.41	18.76	29.17	4,675	4.33	<i>6,594</i>	<i>6.11</i>
164	Hodgdon	1,076	63.00	34,298	26.10	5.77	31.87	21,156	19.66	<i>25,970</i>	<i>24.14</i>
165	Jackman Plt.*	1,069	66.00	31,068	17.78	11.28	29.06	4,199	3.93	<i>5,034</i>	<i>4.71</i>
166	Gouldsboro*	1,068	51.00	26,649	14.90	10.05	24.95	1,224	1.15	49	.05
167	Oakfield*	1,059	82.00	27,151	15.59	10.05	25.64	18,471	17.44	3,966	3.74
168	Sherman*	1,058	62.00	26,734	21.38	3.89	25.27	2,277	2.15	<i>4,343</i>	<i>4.10</i>
169	Blaine	1,049	68.60	34,194	20.97	11.63	32.60	10,900	10.39	1,065	1.02
170	Littleton	1,049	61.00	36,063	28.91	5.47	34.38	3,264	3.11	<i>9,695</i>	<i>9.24</i>
171	Belgrade	1,046	49.00	40,678	19.48	19.40	38.88	5,434	5.19	<i>19,356</i>	<i>18.50</i>
172	Cherryfield	1,046	70.00	23,896	17.47	5.37	22.84	854	.82	<i>1,600</i>	<i>1.53</i>
173	Alfred	1,039	60.00	29,803	20.66	8.02	28.68	5,631	5.42	7,737	7.45
174	Pembroke*	1,029	53.00	16,579	10.58	5.53	16.11	4,638	4.51	5,733	5.57
175	Harrison	1,026	51.00	37,774	23.56	13.26	36.82	3,076	3.00	7,235	7.05
176	Phippsburg	1,020	48.00	33,698	12.29	20.75	33.04	6,756	6.62	3,033	2.97
177	Orland	1,015	71.00	28,291	13.96	13.91	27.87	5,672	5.59	9,920	9.77
178	Princeton	1,009	91.00	25,273	15.63	9.42	25.05	5,721	5.67	<i>672</i>	<i>.67</i>
179	Strong*	1,007	50.00	27,976	25.11	2.67	27.78	604	.60	786	.78
500 to 999											
180	Newcastle	994	55.00	33,835	21.68	12.36	34.04	5,271	5.30	11,700	11.77
181	Sidney	989	57.00	24,839	17.98	7.14	25.12	1,137	1.15	7,712	7.80
182	Readfield	986	48.00	22,581	16.65	6.25	22.90	755	.77	1,517	1.54
183	Enfield	979	68.00	31,656	10.38	21.95	32.33	4,904	5.01	<i>10,648</i>	<i>10.88</i>
184	Monson	977	64.00	26,363	15.49	11.49	26.98	1,950	2.00	<i>6,211</i>	<i>6.35</i>
185	Albion	974	44.00	21,276	17.91	3.93	21.84	570	.59	2,547	2.61
186	Peru*	965	43.00	37,883	12.84	26.42	39.26	1,031	1.07	4,813	4.99
187	Whitefield	962	58.00	25,623	20.86	5.78	26.64	2,627	2.73	13,178	13.70
188	Corinth	954	47.00	22,751	20.82	3.03	23.85	5,633	5.90	5,540	5.81
189	St. Albans	950	74.00	28,902	25.13	5.29	30.42	3,899	4.10	<i>1,056</i>	<i>1.11</i>
190	Waterboro*	947	62.00	34,783	22.18	14.55	36.73	10,234	10.81	<i>3,527</i>	<i>3.72</i>
191	Parsonsfield	946	68.00	30,135	23.38	8.47	31.85	3,161	3.34	17,755	18.77
192	Jefferson	938	67.00	28,522	21.50	8.94	30.44	7,502	7.80	12,930	13.78
193	Unity	935	55.00	28,512	23.69	6.80	30.49	1,994	2.13	4,387	4.69
194	Palmyra	934	68.00	25,829	21.71	5.94	27.65	2,038	2.18	3,040	3.25
195	Harrington	918	97.00	20,297	20.52	1.59	22.11	1,414	1.54	<i>5,794</i>	<i>6.31</i>
196	Bowdoinham	915	61.00	28,548	23.75	7.45	31.20	2,215	2.42	<i>5,234</i>	<i>5.72</i>
197	Woodstock	913	58.00	30,779	19.84	13.87	33.71	4,507	4.94	4,105	4.50
198	Stockton Springs*	905	70.00	28,026	15.86	15.11	30.97	9,418	10.41	5,110	5.64
199	Buckfield*	903	50.00	24,109	22.37	4.33	26.70	7,090	7.85	333	.37

200	Lincolnton	892	40.00	19,829	13.60	8.63	22.23	1,291	1.45	2,875	3.22
201	Porter	892	90.00	24,130	21.13	5.92	27.05	1,859	2.08	4,304	4.82
202	Stockholm	891	87.00	18,520	13.99	6.80	20.79	1,123	1.26	1,059	1.19
203	Casco*	890	57.00	26,004	14.46	14.76	29.22	2,506	2.82	8,424	9.47
204	Carmel	870	80.00	24,931	25.47	3.18	28.65	11,320	13.01	450	.51
205	West Gardiner	867	50.00	22,738	16.18	10.05	26.23	1,998	2.30	9,716	11.21
206	North Kennebunkport	866	60.00	19,820	17.74	5.15	22.89	8,812	10.17	8,599	9.93
207	Greene	865	44.00	29,690	18.77	15.55	34.32	3,843	4.44	3,263	3.77
208	Limington	864	65.00	27,734	15.54	16.56	32.10	4,275	4.95	15,694	18.16
209	Kingfield	860	60.00	23,241	24.59	2.43	27.02	166	.19	5,196	6.04
210	Damariscotta	844	52.00	39,791	38.98	8.16	47.14	2,648	3.14	8,246	9.77
211	New Sweden	844	56.00	21,466	21.69	3.74	25.43	1,967	2.33	5,005	5.93
212	Mattawamkeag	843	45.00	29,107	6.32	28.21	34.53	118	.14	10,925	12.96
213	Waterford	836	55.00	35,491	20.33	22.12	42.45	1,905	2.28	12,341	14.76
214	Cornish*	826	60.00	20,840	20.99	4.24	25.23	3,255	3.94	6,113	7.40
215	Machiasport*	818	70.00	16,135	14.93	4.79	19.72	3,266	3.99	3,570	4.36
216	Addison	805	85.00	17,687	15.68	6.29	21.97	2,725	3.38	2,064	2.56
217	Brooksville	805	70.00	23,256	15.98	12.91	28.89	708	.88	10,757	13.36
218	Leeds	801	65.00	23,982	14.25	15.69	29.94	3,091	3.86	3,827	4.78
219	Sullivan*	801	58.00	23,112	17.57	11.28	28.85	4,227	5.28	53	.07
220	Harmony	788	72.00	26,017	27.11	5.91	33.02	2,502	3.17	25,367	32.19
221	Hiram	787	64.00	29,394	21.18	16.17	37.35	3,296	4.19	3,113	3.98
222	Durham	784	53.00	28,480	20.13	16.20	36.33	2,017	2.57	1,379	1.76
223	Linneus*	775	80.00	26,068	26.63	7.00	33.63	10,759	13.88	16,262	20.98
224	Portage Lake	773	85.00	19,269	13.76	11.17	24.93	4,758	6.15	2,233	2.89
225	Solon	773	46.00	33,330	18.07	25.05	43.12	2,186	2.83	9,786	12.66
226	Charleston	768	54.00	19,068	21.63	3.20	24.83	9,008	11.73	2,988	3.89
227	New Portland	765	70.00	22,005	22.65	6.11	28.76	640	.84	7,515	9.82
228	Hancock	761	46.00	18,262	10.67	13.81	24.48	668	.88	1,322	1.74
229	New Sharon	761	76.00	25,745	25.36	8.47	33.83	5,056	6.64	1,429	1.88
230	Andover	757	63.50	29,579	28.51	10.56	39.07	6,847	9.04	1,064	1.41
231	Essex	751	70.00	20,465	22.61	4.58	27.19	2,433	3.24	3,440	4.58
232	Friendship	747	49.00	25,534	18.56	15.62	34.18	599	.80	890	1.19
233	Brooks	744	73.00	23,858	8.27	32.80	37.07	6,818	9.16	6,973	9.37
234	Athens	742	58.00	18,326	15.78	8.92	24.70	2,199	2.96	4,689	6.32
235	Franklin*	742	49.00	13,910	13.65	5.10	18.75	2,107	2.84	6,474	8.72
236	Brownfield	741	77.00	25,145	27.62	6.31	33.93	3,346	4.51	4,792	6.47
237	Connor	739	70.00	12,191	8.70	7.80	16.50	4,193	5.67	9,646	13.05
238	Westfield	735	65.00	28,479	21.31	17.43	38.74	5,683	7.73	6,161	8.38
239	Bradford	734	68.00	19,368	24.36	2.03	26.39	5,970	8.13	3,215	4.38
240	Litchfield	722	54.00	24,153	19.20	14.25	33.45	12,858	17.81	16,373	22.68
241	Baldwin	721	51.00	31,648	11.41	32.48	43.89	588	.81	175	.24
242	Islesboro*	718	50.00	50,669	14.18	56.39	70.57	5,272	7.34	14,002	19.50
243	Sedgwick	718	75.00	20,828	19.16	9.57	28.73	700	.97	1,375	1.91
244	Canaan	717	71.00	23,225	26.76	5.63	32.39	1,550	2.16	5,605	7.82
245	Stacyville Plt.	717	80.00	16,674	15.58	7.68	23.26	1,595	2.22	324	.45
246	Bradley	716	85.00	20,574	11.72	17.01	28.73	2,892	4.04	8,330	11.63
247	Perry	713	57.00	13,285	13.73	4.90	18.63	2,050	2.87	755	1.06
248	Eustis	707	55.00	22,490	23.97	7.84	31.81	1,129	1.60	6,227	8.81
249	Canton	706	72.00	26,619	23.68	14.02	37.70	4,333	6.14	10,700	15.15
250	Castle Hill*	697	60.00	18,636	19.95	6.79	26.74	9,879	14.17	457	.65

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS

(Cents omitted except as indicated)

No.	Municipality	Population 1940 Census	1944		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR (DEFICIT)— <i>Show in italics</i>	
			Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unem- cumbered	Per Capita
251	Windsor	695	38.00	15,469	11.75	10.51	22.26	819	1.18	10,799	15.54
252	Steuben*	690	70.00	17,496	15.14	10.22	25.36	1,721	2.49	<i>4,279</i>	<i>6.20</i>
253	Perham*	689	56.00	21,410	24.23	6.84	31.07	1,595	2.31	4,808	6.98
254	Washington	689	62.00	15,767	16.52	6.36	22.88	3,126	4.54	15,117	21.94
255	Holden	680	60.00	14,677	14.91	6.67	21.58	1,083	1.59	2,038	2.99
256	Penobscot	680	75.00	18,001	19.11	7.36	26.47	6,946	10.21	11,926	17.54
257	Hebron	678	56.00	14,473	17.36	3.99	21.35	1,574	2.32	3,779	5.57
258	Naples	676	48.00	27,165	25.12	15.06	40.18	1,024	1.52	4,277	6.33
259	Minot	674	63.00	21,537	22.21	9.74	31.95	7,046	10.45	12,767	18.94
260	North Yarmouth	666	46.00	19,323	21.06	7.95	29.01	4,173	6.26	3,587	5.38
261	Monroe	665	82.00	19,959	22.96	7.05	30.01	12,362	18.59	11,989	18.03
262	Nobleboro	665	65.00	20,238	20.05	10.38	30.43	5,335	8.02	33	.05
263	Castine	662	50.00	32,465	28.25	20.79	49.04	1,932	2.92	2,275	3.44
264	Levant	661	65.00	12,558	16.66	2.34	19.00	3,766	5.70	<i>3,435</i>	<i>5.20</i>
265	Brooklin	656	44.00	22,817	16.97	17.81	34.78	1,313	2.00	4,668	7.11
266	Mount Vernon	653	55.00	21,794	23.17	10.21	33.38	5,281	8.09	2,247	3.44
267	Caswell Plt.	650	99.00	21,392	17.64	15.27	32.91	3,586	5.52	<i>4,717</i>	<i>7.26</i>
268	Lovell	647	41.20	40,046	27.85	34.04	61.89	359	.55	2,531	3.91
269	Allagash Plt.*	644	57.00	18,801	2.01	27.18	29.19	1,811	2.81	3,222	5.00
270	Burnham	643	78.00	23,668	19.99	16.82	36.81	4,784	7.44	<i>17,327</i>	<i>26.94</i>
271	Appleton	641	60.00	14,608	19.83	2.96	22.79	1,190	1.86	163	.25
272	Hamlin Plt.	638			No figures available						
273	Robbinston	637	56.00	11,342	11.03	6.77	17.80	1,569	2.46	1,297	2.03
274	New Canada Plt.	633	100.00	16,040	18.60	6.74	25.34	1,128	1.78	1,018	1.61
275	Dresden	631	56.00	16,343	18.49	7.41	25.90	4,115	6.52	<i>7,148</i>	<i>11.32</i>
276	St. John Plt.	628	80.00	13,612	4.55	17.12	21.67	996	1.59	4,999	7.96
277	Vanceboro	627	76.00	19,383	16.48	14.43	30.91	300	.48	<i>6,088</i>	<i>9.71</i>
278	Conville	626	68.00	21,045	22.70	10.92	33.62	2,381	3.80	<i>1,486</i>	<i>2.37</i>
279	Manchester*	626	45.00	20,267	16.67	15.70	32.37	7,918	12.65	11,004	17.58
280	Medway	623	77.00	27,086	6.65	36.83	43.48	6,929	11.12	<i>3,224</i>	<i>5.17</i>
281	Lee	618	86.00	17,885	25.67	3.27	28.94	1,888	3.05	<i>4,250</i>	<i>6.88</i>
282	Garland*	610	74.00	18,866	19.83	11.10	30.93	5,619	9.21	<i>932</i>	<i>1.53</i>
283	Owl's Head	609	45.00	16,784	10.69	16.87	27.56	611	1.00	9,305	15.27
284	Montville*	605	67.00	11,605	15.21	9.97	19.18	8,457	13.98	8,551	14.13
285	Masardis*	601	54.00	18,603	14.98	15.97	30.95	10,878	18.10	690	1.15
286	Veazie	597	41.00	27,033	10.55	34.73	45.28	1,303	2.18	965	1.62
287	Columbia Falls	596	62.00	11,340	14.93	4.10	19.03	33	.06	2,192	3.67
288	Newburg	591	61.00	12,117	17.83	2.67	20.50	2,004	3.39	<i>988</i>	<i>1.67</i>
289	Winn	585	108.00	17,822	14.93	15.53	30.46	3,512	6.00	<i>585</i>	<i>1.00</i>
290	South Bristol	582	41.00	28,935	21.18	28.53	49.71	1,307	2.25	9,857	16.93
291	Troy*	582	63.00	15,767	22.32	4.77	27.09	5,132	8.82	12,347	21.21
292	Parkman	581	80.00	21,478	24.51	12.46	36.97	8,615	14.83	683	1.18

293	Dixmont	576	62.00	12,516	15.32	6.41	21.73	2,901	5.04	1,613	2.80
294	Pownal*	575	58.00	16,247	18.34	9.92	28.26	6,959	12.10	2,722	4.73
295	Eddington	571	42.00	10,774	12.02	6.85	18.77	5,07	.88	3,806	6.67
296	Greenwood	564	68.00	21,222	26.00	11.62	37.62	2,145	3.80	7,222	12.80
297	Frankfort*	562	68.00	14,420	16.76	8.90	25.66	2,915	5.19	3,771	6.69
298	Searsmont	542	68.00	17,536	22.80	9.55	32.35	2,855	5.26	950	1.75
299	Sumner	541	71.00	18,724	22.65	11.96	34.61	6,113	11.29	5,604	10.35
300	Chesterville	538	53.00	16,076	16.82	13.06	29.88	946	1.76	1,243	2.31
301	South Thomaston	538	52.00	12,566	14.37	8.99	23.36	2,578	4.79	5,241	9.74
302	Denmark	532	75.00	27,428	31.19	20.37	51.56	2,906	5.46	460	.86
303	Palermo	527	76.00	16,366	22.57	8.49	31.06	1,636	3.10	291	.55
304	Hopewell	524	58.00	16,222	21.52	9.44	30.96	539	1.03	2,044	3.90
305	Sebago	518	51.00	31,612	23.25	37.78	61.03	1,626	3.14	2,419	4.67
306	Winter Harbor	518	50.00	24,038	21.20	25.20	46.40	1,533	2.96	7,686	14.84
307	Beals	513	84.00	9,414	17.07	1.28	18.35	946	1.84	580	1.13
308	Lagrange	508	66.00	15,453	19.13	11.29	30.42	2,505	4.93	6,056	11.92
309	Raymond	506	40.00	29,724	18.74	40.00	58.74	1,145	2.26	8,499	16.80
310	Glenburn*	500	58.00	11,240	13.49	8.99	22.48	7,354	14.71	1,000	2.00
Under 500											
311	Liberty*	499	69.00	14,933	21.34	8.59	29.93	2,321	4.65	1,275	2.55
312	Surry	497	63.00	18,360	17.77	19.17	36.94	987	1.98	6,325	12.73
313	Freedom*	492	54.00	9,886	15.97	4.12	20.09	2,091	4.25	4,354	8.85
314	Otisfield	488	60.00	24,368	26.21	23.72	49.93	1,409	2.89	1,865	3.82
315	New Vineyard	486	70.00	15,338	25.06	6.50	31.56	1,097	2.26	3,657	7.52
316	Northport*	485	36.00	20,602	15.04	27.44	42.48	2,608	5.38	4,681	9.65
317	Cutler	481	61.00	9,216	11.44	7.72	19.16	414	.86	9,226	19.18
318	Jonesboro	479	73.00	11,039	16.04	7.01	23.05	94	.20	1,503	3.14
319	Thorndike	478	56.00	12,099	20.68	4.63	25.31	2,544	5.32	10,020	20.96
320	Newfield	475	71.00	15,429	19.26	13.22	32.48	2,156	4.54	8,440	17.77
321	Knox*	471	67.00	11,118	19.16	4.44	23.60	5,268	11.18	9,100	19.32
322	Bowdoin*	467	61.00	15,427	23.02	10.01	33.03	5,174	11.08	7,254	15.53
323	Abbot	466	75.00	12,869	18.20	9.42	27.62	1,361	2.92	4,347	9.33
324	Detroit	466	44.00	9,310	11.92	8.06	19.98	188	.40	2,566	5.51
325	Wayne	463	53.00	19,970	26.70	16.43	43.13	2,637	5.69	3,059	6.60
326	Plymouth	462	80.00	14,191	25.67	5.04	30.71	504	1.09	1,610	3.48
327	Winterville Pkt.	462	88.00	5,285	8.04	3.40	11.44	2,107	4.56	1,606	3.47
328	Etna	460	76.00	9,314	14.07	6.17	20.24	1,049	2.28	1,355	2.94
329	North Haven	460	43.60	32,039	16.92	52.73	69.65	408	.89	14,081	30.61
330	Dayton	454	43.00	12,687	18.69	9.25	27.94	50	.11	1,144	2.52
331	Lamoine*	454	55.00	12,178	12.58	14.24	26.82	2,330	5.13	4,032	8.88
332	Swan's Island*	452	52.00	9,297	14.54	6.03	20.57	3,467	7.67	2,522	5.58
333	Moscow	451	18.00	50,647	3.59	108.71	112.30	106	.23	22,919	50.82
334	Springfield	442	100.00	12,507	17.72	10.58	28.30	3,160	7.14	10,181	23.03
335	Greenbush*	439	111.00	8,782	10.90	9.10	20.00	4,164	9.48	47	.11
336	Fayette	438	60.00	14,333	16.98	15.74	32.72	3,664	8.36	9,784	22.34
337	Wales	434	44.00	12,736	22.50	6.85	29.35	1,286	2.96	1,581	3.64
338	Cyr Pkt.	433		No figures available							
339	Reed Pkt.	433	94.00	8,468	6.04	13.51	19.55	318	.73	4,410	10.18
340	Hartford	430	63.00	15,680	22.64	13.82	36.46	2,956	6.87	5,019	11.67
341	Prospect	430	64.00	11,326	16.88	9.46	26.34	1,848	4.30	5,121	11.91

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS

(Cents omitted except as indicated)

No.	Municipality	Population 1940 Census	1944		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR (DEFICIT)— <i>Show in italics</i>	
			Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unem- cumbered	Per Capita
342	Starks	426	73.00	16,514	27.82	10.95	38.77	251	.59	2,390	5.61
343	Dennysville	424	106.00	9,336	15.52	6.50	22.02	538	1.27	1,371	3.23
344	Merrill	424	106.00	18,392	31.45	11.93	43.38	16,123	38.03	23,601	55.66
345	Weld	422	48.00	18,289	17.86	25.48	43.34	40	.09	9,258	21.94
346	Georgetown	420	46.00	19,592	13.24	33.41	46.65	1,553	3.70	4,166	9.92
347	Rome	418	39.00	17,707	12.29	30.07	42.36	4,376	10.47	9,485	22.69
348	New Limerick	413	62.00	13,309	20.43	11.79	32.22	437	1.06	213	.59
349	Edgecomb	411	50.00	14,729	20.38	15.46	35.84	858	2.09	5,989	14.57
350	Smyrna	409	82.00	16,068	16.19	23.10	39.29	2,076	5.07	1,793	4.33
351	Stetson	408	66.00	10,391	20.27	5.07	25.34	3,400	8.33	2,053	5.03
352	Southport	405	40.00	45,590	26.06	86.51	112.57	3,606	8.90	3,749	9.26
353	Trenton	403	46.00	8,995	10.20	12.12	22.32	3,749	9.30	7,410	18.39
354	Columbia	399	60.00	8,288	10.95	9.82	20.77	2,679	6.71	2,789	6.99
355	Chapman	397	66.00	12,253	22.68	8.18	30.86	8,015	20.19	463	1.17
356	Trescott	395	80.00	6,282	10.78	5.12	15.90	123	.31	1,292	3.27
357	Vecton	392	42.00	17,153	12.20	31.56	43.76	593	1.41	7,931	20.23
358	Verona	391	66.00	6,513	8.50	8.16	16.66	1,072	2.74	3,482	8.91
359	Avon	387	86.00	14,007	20.09	16.10	36.19	4,121	10.65	116	.30
360	Kenduskeag	387	68.00	10,204	20.83	5.54	26.37	2,456	6.34	1,971	5.09
361	Lyman	385	54.00	13,494	22.96	25.08	48.04	6,328	16.44	1,877	4.88
362	Bremen	383	52.00	12,635	15.08	17.91	32.99	284	.74	2,260	5.90
363	Mercer	381	80.00	11,380	21.75	8.12	29.87	3,865	2.27	4,077	10.70
364	Swanville*	373	52.00	9,207	17.62	7.30	24.92	3,467	9.29	2,522	6.76
365	Hudson*	372	71.00	9,178	15.47	9.20	24.67	2,493	6.68	1,488	4.00
366	Sebec	372	51.00	13,275	18.98	16.70	35.68	516	1.39	392	2.40
367	Kingman Plt.	367	96.00	7,876	12.17	9.29	21.46	1,249	3.40	3,147	8.57
368	Cushing	362	57.00	10,540	13.28	15.84	29.12	320	.88	4,389	12.12
369	Whiting	358	43.00	7,497	12.29	8.65	20.94	0	.00	2,572	7.18
370	Smithfield	353	45.00	13,169	16.93	20.38	37.31	911	2.58	5,218	14.78
371	West Bath	353	46.80	17,161	23.38	25.23	48.61	1,952	5.53	1,828	5.18
372	Crystal*	346	80.00	15,862	28.88	16.96	45.84	5,392	15.58	5,692	16.45
373	Roxbury	346	56.00	9,814	8.56	19.80	28.36	1,233	3.56	2,425	7.01
374	Amity*	345	75.00	6,357	8.46	9.97	18.43	1,544	4.47	6,059	17.56
375	Ludlow*	343	71.00	8,840	13.57	12.20	25.77	3,697	10.79	2,698	7.87
376	Waldo*	340	52.00	7,952	17.52	5.87	23.39	1,329	3.91	2,072	6.09
377	Alna	339	50.00	10,091	19.62	10.51	29.77	418	1.23	128	.38
378	Burlington	338	53.00	8,769	11.21	14.73	25.94	1,252	3.70	1,927	5.70
379	Prentiss	337	118.00	9,953	12.29	17.24	29.53	5,645	16.75	5,409	16.05
380	Wade*	335	55.00	9,622	15.28	13.44	28.72	4,282	12.78	337	1.15
381	Cranberry Isle	334	35.60	13,306	13.82	26.02	39.84	397	1.19	1,684	5.04
382	Ripley	331	66.00	11,245	27.14	6.83	33.97	1,161	3.51	6,713	20.23

383	Morrill	328	44.00	7,112	18.37	3.31	21.68	633	1.93	7,993	24.37
384	Weston*	328	112.00	9,016	16.08	11.41	27.49	1,609	4.90	1,006	3.07
385	Embden	319	30.00	20,308	7.30	56.36	63.66	0	.00	10,744	33.68
386	Atkinson	312	56.00	11,143	23.25	12.46	35.71	2,349	7.53	658	2.11
387	Cambridge	310	80.00	12,259	34.52	5.03	39.55	1,161	3.75	3,762	12.14
388	Industry	307	60.00	10,344	16.04	17.65	33.69	805	2.62	5,307	17.29
389	Carroll Plt.	304	92.00	7,570	11.06	13.84	24.90	1,126	3.70	2,578	8.48
390	Vienna	301	66.00	8,799	20.22	9.01	29.23	3,192	10.60	1,613	5.35
391	Jackson	299	75.00	8,852	21.13	8.47	29.60	6,860	22.94	2,638	8.82
392	Dedham	293	55.00	20,610	9.71	60.63	70.34	16,150	55.12	313	1.07
393	Alexander*	292	60.00	6,539	12.61	9.78	22.39	2,180	7.47	664	2.27
394	Charlotte	292	65.00	7,049	16.73	7.41	24.14	2,931	10.03	1,761	6.04
395	Shapleigh	290	52.00	20,312	26.06	43.98	70.04	3,653	12.60	10,648	36.72
396	Cary Plt.	287	87.00	5,799	14.70	5.52	20.22	1,497	5.22	2,119	7.38
397	Alton	286	90.00	6,390	11.55	10.79	22.34	895	3.13	2,543	8.89
398	Carthage	281	66.00	8,855	11.00	20.51	31.51	1,893	6.74	2,344	8.34
399	Passadumkeag	277	90.00	7,419	17.38	9.40	26.78	983	3.55	1,250	4.51
400	Somerville	266	98.00	5,630	12.66	8.51	21.17	3,206	12.05	1,067	4.01
401	Dyer Brook*	265	91.00	10,644	20.28	19.88	40.16	15,609	58.90	5,318	20.07
402	Benedicta*	264	75.00	7,311	22.40	5.29	27.69	1,586	6.01	4,123	15.62
403	Whitneyville*	262	47.00	6,065	17.96	5.19	23.15	0	.00	1,036	3.95
404	Wellington	261	95.00	10,560	23.99	16.47	40.46	3,127	11.98	1,578	6.04
405	Chester	258	95.00	6,527	10.59	15.10	25.69	4,018	15.57	690	2.67
406	Temple*	252	53.00	8,597	19.34	14.77	34.11	5,040	20.00	4,870	19.32
407	Macwahoc Plt.	242	73.00	4,931	5.70	14.67	20.37	471	1.94	1,050	4.34
408	Stoneham	238	55.00	9,241	21.09	17.74	38.83	232	.97	38	.16
409	Shirley	236	58.00	7,514	8.21	23.63	31.84	216	.91	4,401	18.65
410	Haynesville	235	100.00	7,013	10.18	19.66	29.84	888	3.78	539	2.29
411	Sweden	225	64.00	9,529	11.13	31.22	42.35	994	4.42	278	1.24
412	Bancroft*	216	62.00	6,473	10.13	19.84	29.97	730	3.38	1,036	4.79
413	Grand Lake Stream Plt.	216	54.00	8,445	12.12	26.98	39.10	300	1.39	739	3.42
414	Moose River Plt.	216	44.00	7,781	7.19	28.83	36.02	901	4.17	10,499	48.61
415	Madrid	214	80.00	7,936	12.62	24.46	37.08	1,855	8.67	4,412	20.62
416	Belmont	213	55.00	6,063	21.08	7.38	28.46	1,874	8.80	6,375	29.93
417	Medford Plt.	213	62.00	5,522	11.30	14.62	25.92	65	.30	384	1.80
418	Orneville	210	118.00	10,286	16.95	32.03	48.98	1,305	6.21	511	2.43
419	Mount Chase Plt.	198	87.00	8,805	19.79	24.68	44.47	946	4.78	3,476	17.56
420	Eastbrook*	188	48.00	5,072	11.03	15.95	26.98	2,375	12.63	4,265	22.68
421	Sorrento	188	40.00	12,419	9.71	56.35	66.06	2,339	12.44	1,516	8.06
422	Willimantic	188	60.00	8,075	15.25	27.70	42.95	199	1.06	2,151	11.44
423	Brighton Plt.	183	66.00	6,588	8.53	27.47	36.00	381	2.08	3,010	16.45
424	Cooper	178	68.40	4,752	16.07	10.63	26.70	1,374	7.72	2,349	13.20
425	Hanover	178	41.00	4,752	17.42	9.28	26.70	109	.61	350	1.97
426	Oxbow Plt.*	178	50.00	3,866	11.32	10.40	21.72	2,221	12.48	1,733	9.74
427	Upton	174	68.00	8,607	8.66	40.80	49.46	79	.45	—	—
428	Marshfield	173	57.00	3,480	11.20	8.91	20.11	14	.08	1,443	8.34
429	Clyffon	168	78.00	5,531	10.90	22.02	32.92	322	1.92	834	4.96
430	Arrowsic	167	52.00	3,754	16.30	6.18	22.48	1,191	7.13	2,587	15.49
431	Newry	167	40.00	9,717	14.14	44.04	58.18	1,799	10.77	2,243	13.43
432	Lowell	161	76.00	5,494	5.12	29.00	34.12	125	.77	3,043	18.90
433	Gilead	160	35.00	7,120	11.60	32.90	44.50	1,253	7.83	5,437	33.98

CITIES, TOWNS AND PLANTATIONS ARRANGED BY POPULATION WITH PER CAPITA STATISTICS

(Cents omitted except as indicated)

No.	Municipality	Population 1940 Census	1944		PER CAPITA COMMITMENT			DELINQUENT TAX ACCOUNTS		NET SURPLUS OR (DEFICIT)— <i>Show in italics</i>	
			Tax Rate	Commit- ment	Resident	Non- resident	Total	All Years	Per Capita	Unem- cumbered	Per Capita
434	Waltham*	157	55.50	4,833	16.19	14.59	30.78	304	1.94	2,005	12.77
435	Wesley*	157	54.20	3,910	7.37	17.53	24.90	260	1.65	1,844	11.74
436	Stow	153	43.00	5,362	13.45	21.60	35.05	183	1.20	1,546	10.10
437	Waite	152	55.00	4,347	4.79	21.43	28.60	292	1.92	797	5.24
438	Hersey	150	71.00	5,698	15.04	22.95	37.99	1,335	8.90	97	.64
439	Orient	147	103.00	8,161	13.44	42.08	55.52	5,278	35.90	2,948	20.05
440	Amherst*	146	40.00	2,822	8.58	10.75	19.33	98	.67	1,365	9.35
441	Flagstaff Plt.	143	78.00	10,911	12.06	64.24	76.30	1,105	7.72	1,790	12.51
442	Crawford	136	56.30	4,323	6.81	24.98	31.79	153	1.12	89	.65
443	Otis	134	59.00	4,960	8.48	28.53	37.01	141	1.05	602	4.49
444	Caratunk Plt.	133	37.00	7,499	9.87	46.51	56.38	187	1.40	2,673	20.10
445	Woodville	133	50.00	11,829	5.69	83.25	88.94	2,054	15.44	2,091	15.72
446	Mariaville*	132	67.00	5,828	16.34	27.81	44.15	987	7.47	927	7.02
447	Moro Plt.*	130	58.00	3,696	9.18	19.25	28.43	1,414	10.88	1,286	9.89
448	Byron	125	56.00	8,073	6.07	58.51	64.58	340	2.72	534	4.27
449	Dallas Plt.	123	47.00	8,790	31.59	39.87	71.46	406	3.30	1,050	8.54
450	The Forks Plt.	123	38.00	6,070	4.15	45.20	49.35	88	.72	2,133	17.34
451	Rogue Bluffs	120	56.20	2,727	11.50	11.22	22.72	104	.87	206	1.72
452	Long Island Plt.	119	53.00	1,506	8.27	4.39	12.66	9	.06	894	7.51
453	Blanchard	118	57.00	5,845	11.39	38.14	49.53	0	.00	1,125	9.53
454	West Forks Plt.*	117	30.00	7,259	6.58	55.46	62.04	255	2.18	746	6.37
455	Monhegan Plt.*	115	28.00	4,730	19.41	21.72	41.13	3,001	26.10	1,103	9.59
456	Matineux Isle Plt.*	112	29.00	1,385	9.48	2.89	12.37	127	1.30	702	6.27
457	Westport	111	46.00	7,594	36.19	32.22	68.41	1,404	12.65	3,479	31.34
458	Greenfield	110	72.00	5,346	8.63	39.97	48.60	1,236	11.23	1,416	12.87
459	No. 21 Plt.*	110	35.00	2,539	2.93	20.15	23.08	23	.21	1,352	12.29
460	Hammond Plt.*	108	59.00	5,114	4.92	42.43	47.35	112	1.04	2,317	21.45
461	Westmanland Plt.	105	32.00	4,119	13.14	26.09	39.23	0	.00	1,112	10.59
462	Meddybemps	101	87.00	3,558	11.93	23.30	35.23	1,216	12.04	125	1.24
463	Elliottsville Plt.	100	29.00	7,050	4.72	65.78	70.50	202	2.02	2,118	21.18
464	No. 14 Plt.	99	46.00	3,836	4.85	33.90	38.75	84	.85	257	2.60
465	Garfield Plt.*	97	54.00	2,348	11.69	12.52	24.21	100	1.03	4,543	46.84
466	Isle-au-Haut	97	33.00	3,862	10.01	22.31	39.81	49	.51	1,799	18.55
467	Drew Plt.	93	44.00	2,869	8.51	22.34	30.85	209	2.25	No figures available	
468	Pleasant Ridge Plt.	92	16.50	49,512	5.92	532.25	538.17	52	.56	3,701	40.22
469	Lincoln Plt.	89	31.50	19,077	7.50	206.85	214.35	0	.00	1,175	13.20
470	Webster Plt.	89	45.00	2,636	5.42	24.20	29.62	87	.98	844	9.48
471	Sandy River Plt.	88	30.00	5,414	8.31	53.21	61.52	822	9.34	40	.45
472	Centerville	86	50.00	5,137	3.64	56.09	59.73	74	.86	2,003	23.29
473	Magalloway Plt.	84	46.00	9,480	4.63	108.23	112.23	38	.45	1,765	21.01
474	Aurora*	81	58.50	4,113	22.55	28.23	50.78	36	.44	2,530	31.23

475	Seboeis Plt.	80	19.00	1,930	3.79	20.34	24.13	36	.45	398	4.98
476	Codyville	79	53.00	3,216	10.31	30.40	40.71	211	2.67	1,546	19.56
477	E. Plt.*	79	65.00	2,872	6.72	29.63	36.35	141	1.78	611	7.73
478	Salem	78	65.00	3,668	18.62	28.40	47.02	0	.00	302	3.87
479	Dead River Plt.	76	40.00	5,744	14.64	60.94	75.58	80	1.05	108	1.42
480	No. 33 Plt.*	76	41.64	2,484	5.17	27.51	32.68	569	7.49	No figures available	
481	Glenwood Plt.	75	56.00	2,642	2.75	32.48	35.23	75	1.00	2,038	27.17
482	Barnard Plt.	74	30.00	2,558	2.25	32.92	34.57	17	.23	628	8.48
483	Lakeville Plt.	71	32.00	4,774	13.78	53.46	67.24	0	.00	2,307	32.49
484	Lakeview Plt.	70	19.00	2,686	.12	38.25	38.37	4	.06	—	—
485	Maxfield*	67	73.00	2,490	11.85	25.31	37.16	431	6.42	1,075	16.04
486	Kingsbury Plt.	63	53.00	5,489	6.53	80.59	87.12	111	1.76	719	11.41
487	Rangeley Plt.	63	35.00	8,103	7.72	120.90	128.62	142	2.25	336	5.33
488	Northfield	57	40.00	4,494	9.04	69.80	78.84	76	1.33	956	16.77
489	Deblois	55	47.00	2,399	6.15	37.47	43.62	2	.04	350	6.36
490	Grand Falls Plt.	55	70.00	4,430	7.01	73.53	80.54	229	4.16	70	1.27
491	Coplin Plt.	54	43.00	3,220	10.42	49.21	59.63	234	4.33	1,814	33.59
492	Highland Plt.	53	95.00	3,920	4.62	69.34	73.96	22	.42	760	14.34
493	Talmadge	50	40.00	2,438	5.78	42.98	48.76	6	.12	485	9.70
494	Bowerbank	49	23.00	3,389	3.18	65.98	69.16	142	2.90	367	7.49
495	Dennistown Plt.	48	20.20	3,556	3.52	70.56	74.08	311	6.47	964	20.08
496	Osborn Plt.*	40	33.00	1,971	5.22	44.05	49.27	32	.80	453	11.32
497	Nashville Plt.*	36	36.00	2,581	5.31	66.38	71.69	127	3.53	476	13.22
498	Edinburg	34	61.00	3,153	10.29	82.44	92.73	551	16.21	1,064	31.29
499	Beddington	31	53.00	2,240	7.92	64.93	72.25	209	6.74	684	22.06

*1944 figures not available. Information taken from reports for 1943 year.

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