

# MAINE STATE LEGISLATURE

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(In three volumes)

VOLUME III.

STATE OF  
**MAINE**

*Financial  
Report*

*July 1, 1946  
to  
June 30, 1947*



DEPARTMENT OF FINANCE  
Bureau of Accounts and Control



STATE OF  
MAINE



FINANCIAL  
REPORT

For Period  
July 1, 1946 to June 30, 1947

DEPARTMENT OF FINANCE  
*Bureau of Accounts and Control*

H. H. HARRIS, STATE CONTROLLER



H. H. HARRIS  
STATE CONTROLLER



**State of Maine**  
**Department of Finance**  
**Bureau of Accounts and Control**  
Augusta

October 29, 1947

To Governor Horace Hildreth and  
Members of the Executive Council

Gentlemen:

We are pleased to submit herewith the annual report of the  
State Controller for the year ended June 30, 1947.

Section 31, Chapter 14 of the Revised Statutes of 1944 re-  
quires the State Controller to publish an annual report show-  
ing the financial condition of the several funds of the State,  
and their financial operations.

This report furnishes the detail of the newspaper report  
which was published on August 28, 1947.

A handwritten signature in cursive script, appearing to read 'H. H. Harris'.

State Controller



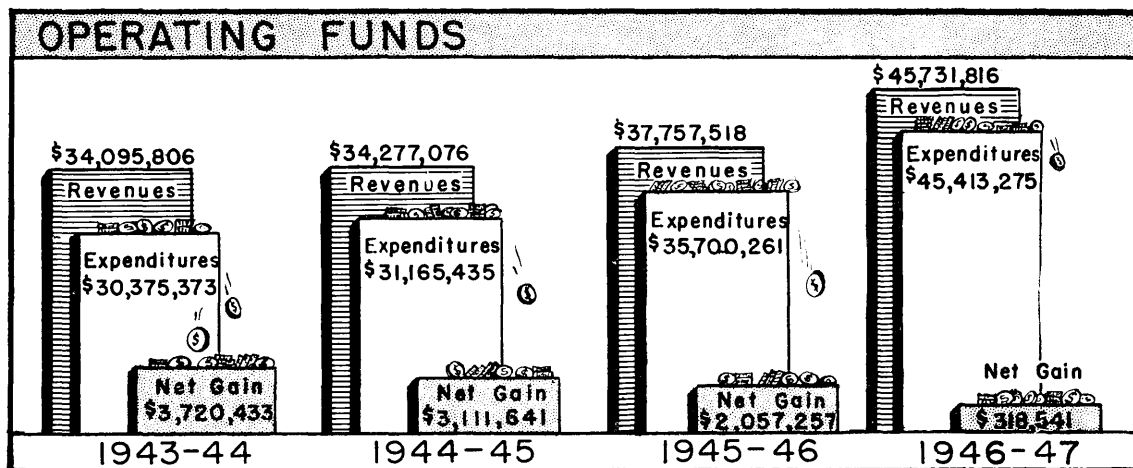


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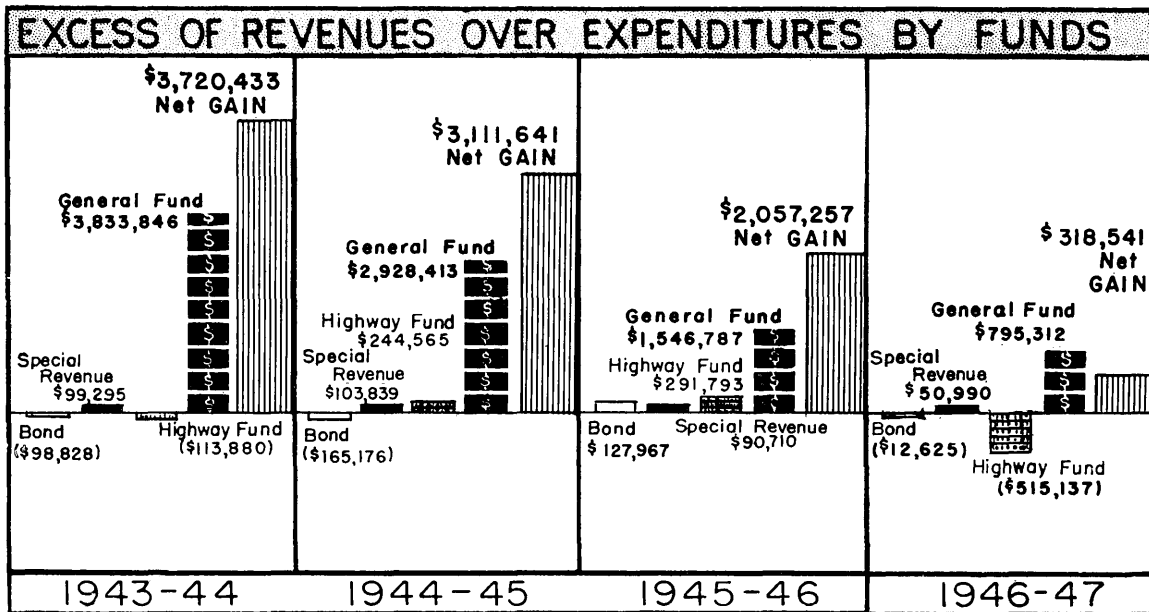
# GENERAL COMMENTS ON STATE'S OPERATING FUND



Revenues during the year amounted to \$45,731,816.48, a gain of nearly \$8,000,000 over the previous year. However, expenditures increased from \$35,700,261 to over \$45,000,000 in 1946-47. The resulting gain of \$318,541 was approximately \$1,739,000 smaller than the previous year.

Profits from the State Liquor Monopoly continued to rise; these profits, plus taxes on malt beverages, increased approximately \$590,000 over the previous year. Other large increases in revenue were shown in Gasoline Taxes, Motor Vehicle Receipts, Cigarette Taxes, Grants from the Federal Government and other miscellaneous items.

The major increases in expenditures occurred in Health and Welfare, Institutions, Education and Highway and Bridges. These increased costs reflect increased activities and the general rise in the costs of operations.



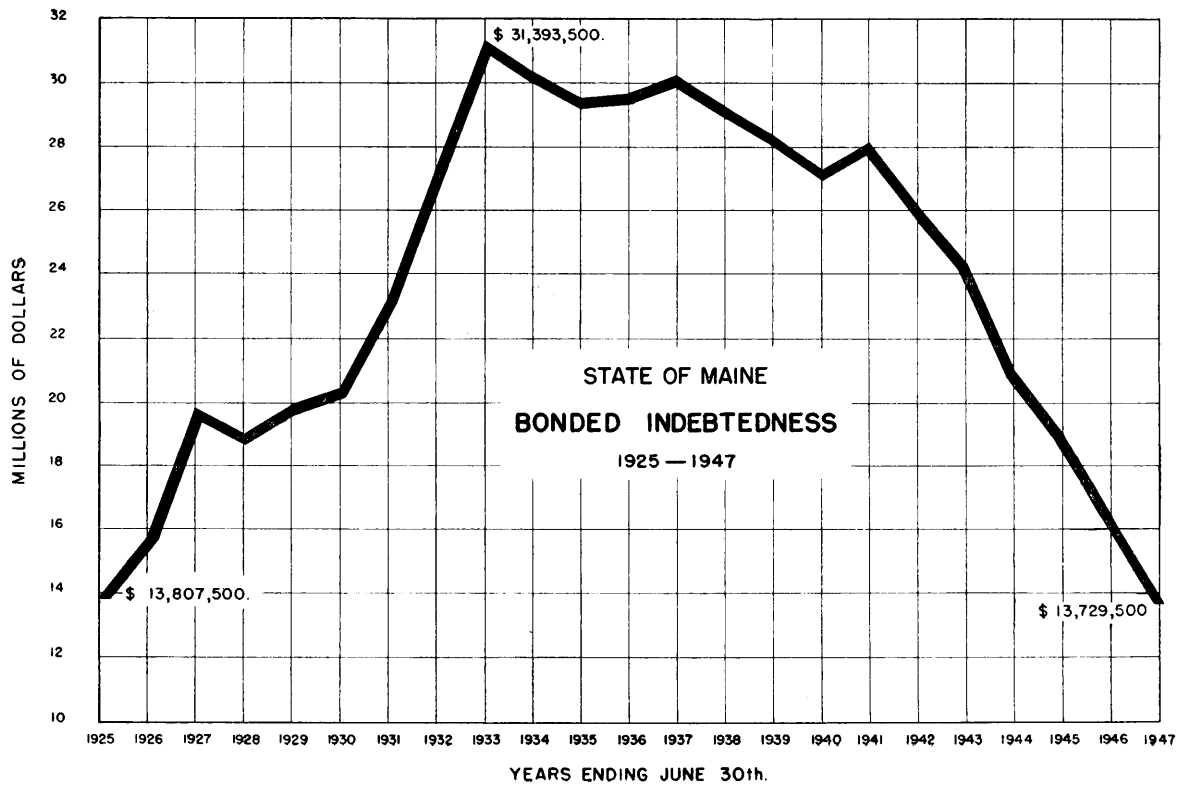
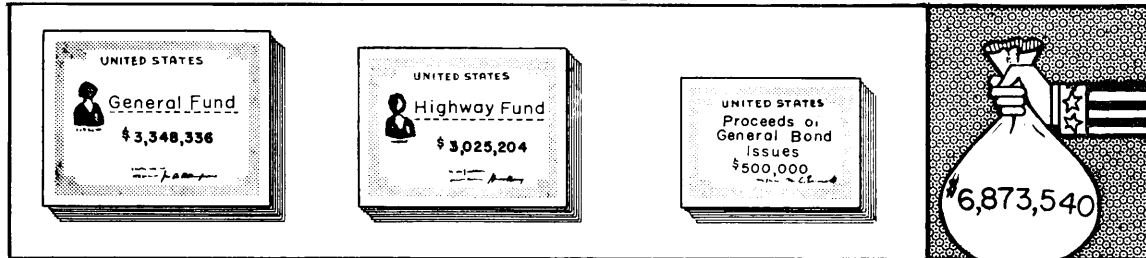
**State Indebtedness**

The bonded debt continued to decrease through the orderly retirement of bonds, and in addition, during the year there were called \$700,000 (plus \$14,000 premium) Maine War Bonds. These were charged to the General Fund Surplus. This leaves \$180,000 Agricultural Bonds as the only outstanding bonds against the General Fund. An issue of \$1,000,000 4% Kennebec Bridge Bonds was called and \$900,000 reissued at 1 1/2%, at an obvious interest savings.

The bonded indebtedness was reduced for all funds from \$16,413,500 to \$13,729,500, or a reduction of \$2,684,000.

Further details relative to the year's operations will be found by separate funds. At the year end there was State Cash in the amount of \$6,873,000 invested in short term U. S. Government Bonds.

*Investments in U.S. Government Bonds*



# MISCELLANEOUS STATISTICS

## STATE OF MAINE

---

Admitted as State .....	1820
Population (1940 Census) .....	847,226
Rank in Population Among States (Census Bureau) .....	35th
Percent Urban Population (Census Bureau) .....	40.5%
Population Per Square Mile .....	26

### AREA OF STATE

(U. S. Forest Service and Maine Forest Service Revision 1945)

	Square Miles
Developed Areas .....	388
Barren Land .....	1,110
Agricultural Land .....	3,318
Inland Waters .....	1,447
Forest Land .....	26,225
<b>Total Area .....</b>	<b>32,488</b>
Rank in Area Among States (Census Bureau) .....	38th
Local Governments (From State Tax Assessor)	
Number of Counties .....	16
Number of Cities .....	21
Number of Towns .....	412
Number of Plantations .....	60
Total Organized Municipalities .....	493
Number of Unorganized Wild Land Townships .....	395

### STATE VALUATION

December 31, 1946

(From State Tax Assessor)

Real and Personal Estate of Cities, Towns and Plantations .....	671,756,000
Real Estate in Unorganized Wild Land Townships .....	44,839,883
Timber and Grass on Public Lands .....	1,357,553
	<hr/>
	<b>\$717,953,436</b>
Polls Assessed .....	221,309
Valuation per Capita .....	\$ 847
National Average (1939) .....	\$1,095
State Tax Rate (in effect since 1933) .....	\$ 7.25 per \$1,000
Average Rate of Municipal Taxation .....	\$ 55.40 per \$1,000

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# MISCELLANEOUS STATISTICS

## STATE OF MAINE

### MILEAGE OF PUBLIC HIGHWAYS

December 31, 1946

State Highways .....	3,044	
State Aid Highways .....	6,855	
Third Class Highways .....	1,279	
Town Ways .....	10,646	
Miscellaneous .....	125	
	<hr/>	
Total Mileage .....	21,949	
Number of Registered Motor Vehicles (1945 Registration Year)		236,065

### LEGISLATURE

Members of Senate .....	33
Members of House .....	151

### PER CAPITA

State Revenue Per Capita (including liquor revenues, Federal Grants, etc.)	\$53.97
State Real Estate Tax per Capita .....	5.66
State Expenditures per Capita .....	53.60
State Bonded Debt per Capita .....	16.20

These figures have been taken from sources believed to be reliable but have not been verified by the Controller.





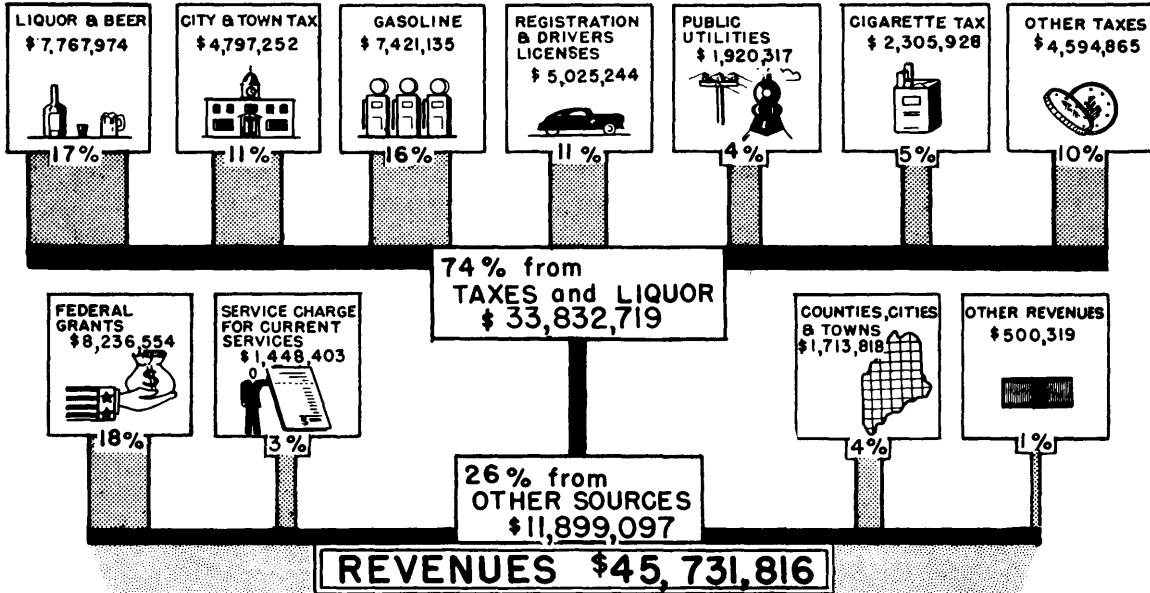
# COMBINED STATEMENTS

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# OPERATING FUNDS

## WHERE THE MONEY CAME FROM

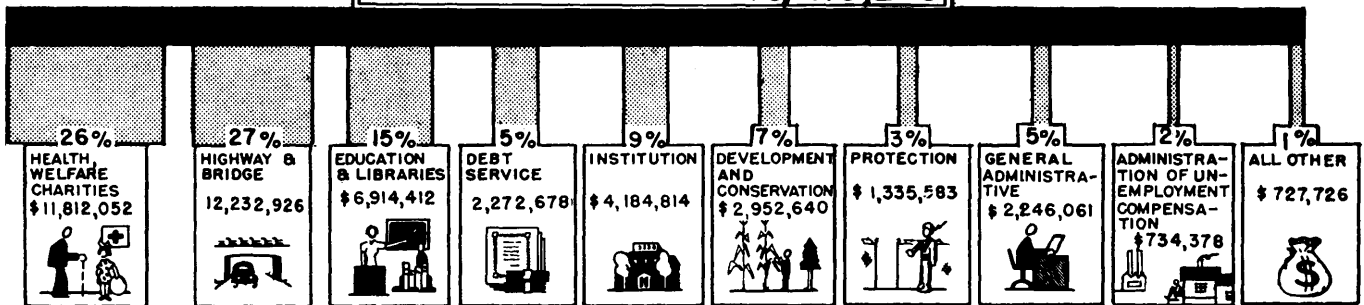


Excess of Revenues Over Expenditures

\$318,541

## WHERE THE MONEY WENT

**EXPENDITURES \$45,413,275**



OPERATING FUNDS  
 CONSOLIDATED COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 YEARS ENDED JUNE 30

General Fund, Highway Fund, Other Special Revenue Funds and Proceeds of General Bond Issues

	1947		1946 Revised	
	Amount	Percent	Amount	Percent
<b>REVENUES</b>				
State Tax on Cities and Towns .....	\$ 4,797,252.96	10.49	\$ 4,797,252.96	12.70
State Tax on Wild Lands .....	334,739.41	.73	329,051.96	.87
Inheritance and Estate Taxes .....	1,121,631.03	2.45	938,757.87	2.49
Gasoline Tax (Net) .....	7,421,135.21	16.23	5,801,498.04	15.36
Cigarette Tax .....	2,305,928.81	5.04	1,964,411.17	5.20
Taxes on Public Utilities .....	1,920,317.73	4.20	1,995,892.13	5.29
Taxes on Insurance Companies .....	1,128,047.25	2.47	962,137.77	2.55
Motor Vehicle Registration and Drivers' Licenses .....	5,025,244.27	10.99	4,535,326.52	12.01
Hunting and Fishing Licenses .....	693,450.44	1.51	551,797.74	1.46
Commission on Pari Mutuels .....	252,585.97	.55	164,756.96	.44
Other Taxes .....	1,064,411.43	2.33	970,117.28	2.57
From Federal Government .....	8,236,554.97	18.01	4,549,235.11	12.05
From Cities, Towns and Counties .....	1,713,818.34	3.75	1,341,575.51	3.55
Service Charges for Current Services .....	1,448,403.94	3.17	1,090,347.57	2.89
Liquor and Beer (Net) .....	7,767,974.76	16.99	7,177,496.02	19.01
Other Revenues .....	500,319.96	1.09	587,864.24	1.56
<b>Total Revenues</b> .....	<b>\$45,731,816.48</b>	<b>100.00</b>	<b>\$37,757,518.85</b>	<b>100.00</b>
<b>EXPENDITURES</b>				
General Administration .....	\$ 2,246,061.86	4.94	\$ 1,659,566.38	4.64
Protection of Persons and Property .....	1,335,583.65	2.94	1,205,866.51	3.38
Development and Conservation of Natural Resources .....	2,952,640.96	6.50	2,283,220.97	6.40
Health, Welfare and Charities .....	11,812,052.99	26.01	10,135,628.94	28.39
Institutions .....	4,184,814.27	9.21	3,409,541.24	9.55
Education and Libraries .....	6,914,412.10	15.23	5,784,691.53	16.20
Highways and Bridges .....	12,232,926.39	26.94	7,831,367.56	21.94
Unemployment Compensation Administration .....	734,378.31	1.62	330,978.87	.93
Interest on Bonded Debt .....	448,678.00	.99	520,800.50	1.46
Miscellaneous .....	727,726.92	1.60	669,598.79	1.87
<b>Total Operating Expenditures</b> .....	<b>43,589,275.45</b>	<b>95.98</b>	<b>33,831,261.29</b>	<b>94.76</b>
Debt Retirement (A) .....	1,824,000.00	4.02	1,869,000.00	5.24
<b>Total Expenditures</b> .....	<b>\$45,413,275.45</b>	<b>100.00</b>	<b>\$35,700,261.29</b>	<b>100.00</b>
<b>Excess of Revenues over Expenditures</b> .....	<b>\$ 318,541.03</b>		<b>\$ 2,057,257.56</b>	
Excess Applied as Follows:				
General Fund Surplus .....	\$ 795,312.55		\$ 1,546,787.01	
Highway Fund Surplus .....	(515,137.05)		291,793.11	
Other Special Revenue Funds—Reserve for Authorized Expenditures .....	50,990.90		90,710.67	
Bond Fund—Reserve for Contingencies .....	(12,625.37)		127,966.77	
	<b>\$ 318,541.03</b>		<b>\$ 2,057,257.56</b>	

This schedule combines revenues and expenditures of the General Fund, Highway Fund, Other Special Revenue Funds and Proceeds of General Bond Issues with interfund revenues and expenditures eliminated. It does not include revenues and expenditures of Unemployment Compensation Fund, Public Service Enterprises, Working Capital Funds or Trust and Agency Funds.

This statement does not include expenditures of \$1,700,758.10 for the year ended June 30, 1947 and \$464,258.11 for the year ended June 30, 1946 charged against Appropriation from Unappropriated Surplus.

(A) The above bond maturities in the current year plus \$700,000 of State of Maine War Bonds called in advance of maturity together with maturities of Public Service Enterprises in amount of \$60,000 plus \$1,000,000 of Kennebec Bridge Bonds called and \$900,000 reissued, result in total debt retirement of \$2,684,000.

ALL FUNDS  
BALANCE SHEETS  
JUNE 30, 1947

	General Fund	Highway Fund
<b>RECOGNIZED ASSETS</b>		
Cash .....	\$ 3,400,980.04	\$ 3,153,441.25
Short Term U. S. Government Securities .....	3,348,336.60	3,025,204.20
Deposits with U. S. Treasury .....	—	—
Accounts Receivable:		
Tax Accounts .....	1,477,724.26	425.22
Other .....	389,289.98	430,075.66
	1,867,014.24	430,500.88
Less—Reserve for Losses .....	42,465.74	—
Net Accounts Receivable .....	1,824,548.50	430,500.88
Due from Other Funds (Contra) .....	—	75,000.00
Inventories (A) .....	—	—
Investments (B) .....	1,677.50	—
Less—Reserve for Losses .....	140.00	—
Net Investments .....	1,537.50	—
Working Capital Advances to Other Funds (Contra) .....	3,397,314.75	555,000.00
Other Assets (C) .....	144,355.34	5,918.84
Less—Reserves for Losses .....	129,898.63	—
Net Total Other Assets .....	14,456.71	5,918.84
Plant and Equipment .....	—	—
Less—Reserve for Depreciation .....	—	—
Net Plant and Equipment .....	—	—
Encumbered Future Reserve to Retire Bonded Indebtedness .....	180,000.00	11,609,500.00
Accounts Receivable 1947-1977 .....	—	—
Total Assets .....	\$12,167,174.10	\$18,854,565.17
<b>LIABILITIES</b>		
Accounts Payable .....	\$ 627,799.04	\$ 321,023.35
Due to Other Funds (Contra) .....	4,273.86	5,918.84
Other Current Liabilities .....	569,814.18	57,637.72
Total Current Liabilities .....	1,201,887.08	384,579.91
Bonds Payable .....	180,000.00	11,609,500.00
Total Liabilities .....	1,381,887.08	11,994,079.91
<b>RESERVES AND SURPLUS</b>		
Reserves:		
For Authorized Expenditures .....	\$ 1,008,330.48 (D)	\$ 4,158,830.12
For Authorized Expenditures for Unusual or Non-Recurring Items .....	1,655,665.29	—
For Maine Post War Public Works .....	905,515.13 (E)	—
For State Contingent Account .....	450,000.00	—
For Contingencies .....	—	—
For Working Capital Advances (Contra) .....	3,397,314.75	555,000.00
For Trust and Agency Funds .....	—	—
For Unemployment Compensation Trust Fund .....	—	—
For Prepaid Contributions .....	—	—
Total Reserves .....	7,416,825.65	4,713,830.12
Working Capital Advances from Other Funds .....	—	—
Donated Surplus .....	—	—
Total Contributions .....	—	—
Surplus or Deficiency Accounts .....	3,368,461.37	2,146,655.14
Total Reserves and Surplus .....	10,785,287.02	6,860,485.26
Total Liabilities, Reserves and Surplus .....	\$12,167,174.10	\$18,854,565.17

Contingent Liability: Bonds of Deer Isle-Sedgwick Bridge—\$420,000.

(A) This Balance Sheet includes inventories and fixed assets of Public Service Enterprises and Working Capital Funds only.

(B) The General Fund includes bank stock after allowance for probable loss in realization; while in Trust Funds investments are carried at cost less ratable amortization of any premium paid.

(C) No allowance is provided in Trust Funds for loss on impounded bank accounts estimated to total some \$88,000.

Other Special Revenue Funds	Proceeds of General Bond Issues	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds	Unemployment Compensation Fund
\$ 902,352.70	\$152,260.38	\$1,170,302.07	\$ 311,762.97	\$1,072,475.00	\$ 216,614.72
—	500,000.00	—	—	—	—
—	—	—	—	—	38,846,391.68
126,950.72	—	—	—	30,252.00	154,621.41
92,146.49	—	87,584.79	41,292.69	37,598.34	—
219,097.21	—	87,584.79	41,292.69	67,850.34	154,621.41
954.55	—	1,985.01	64.06	—	—
218,142.66	—	85,599.78	41,228.63	67,850.34	154,621.41
—	—	—	5,937.96	6,208.24	—
—	—	2,352,374.54	327,747.01	—	—
—	—	28,000.00	—	8,384,840.07	—
—	—	—	—	—	—
—	—	28,000.00	—	8,384,840.07	—
—	—	—	—	—	—
—	—	33,858.80	—	87,928.18	—
—	—	31,468.60	—	—	—
—	—	2,390.20	—	87,928.18	—
—	—	141,799.29	2,508,847.57	—	—
—	—	80,258.66	1,253,714.25	—	—
—	—	61,540.63	1,255,133.32	—	—
—	—	540,000.00	—	—	—
—	—	1,342,219.11	—	—	—
\$1,120,495.36	\$652,260.38	\$5,582,426.33	\$1,941,809.89	\$9,619,301.83	\$39,217,627.81
\$ 110,107.26	\$ 9.17	\$ 255,167.45	\$ 38,044.34	\$ 31,190.19	\$ 9,651.74
752.45	.45	75,516.30	684.30	—	—
10,689.00	—	245,513.80	104.60	—	—
121,548.71	9.62	576,197.55	38,833.24	31,190.19	9,651.74
—	—	1,940,000.00	—	—	—
121,548.71	9.62	2,516,197.55	38,833.24	31,190.19	9,651.74
\$ 998,946.65	\$645,019.62	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	7,231.14	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	9,537,925.70	—
—	—	—	—	—	39,207,976.07
—	—	—	—	—	—
—	—	—	—	50,185.94	—
998,946.65	652,250.76	—	—	9,588,111.64	39,207,976.07
—	—	3,000,000.00	952,314.75	—	—
—	—	—	1,000,000.00	—	—
—	—	3,000,000.00	1,952,314.75	—	—
—	—	66,228.78	(49,338.10)	—	—
998,946.65	652,250.76	3,066,228.78	1,902,976.65	9,588,111.64	39,207,976.07
\$1,120,495.36	\$652,260.38	\$5,582,426.33	\$1,941,809.89	\$9,619,301.83	\$39,217,627.81

(D) Included in the Reserve for Authorized Expenditures is Inland Fisheries and Game Department Balance which amounts to \$432,483.23. This will be transferred to Other Special Revenue Funds as of July 1st, 1947.

(E) The 93rd Legislature appropriated \$890,000 from the Maine Post War Public Works Reserve. As these appropriations were not effective in the 1946-1947 fiscal year they have not been reflected in this balance.

ALL FUNDS  
SUMMARY OF BONDED DEBT

	Unmatured Bonds June 30, 1946	Current Transactions New Bonds Issued	Matured or Called	Unmatured Bonds June 30, 1947
<b>General Fund</b>				
State of Maine War Bonds .....	\$ 750,000	—	\$ 750,000	—
Maine Agricultural Bonds .....	225,000	—	45,000	\$ 180,000
<b>Highway Fund</b>				
Highway and Bridge Bonds .....	13,338,500	—	1,729,000	11,609,500
<b>Public Service Enterprises</b>				
Waldo-Hancock Bridge Bonds .....	600,000	—	60,000	540,000
Kennebec Bridge Bonds* .....	1,500,000	\$900,000	1,000,000	1,400,000
<b>Total</b> .....	<b>\$16,413,500</b>	<b>\$900,000</b>	<b>\$3,584,000</b>	<b>\$13,729,500</b>

\* \$1,000,000 of 4% bonds were called and \$900,000 refunded at 1½% June 1, 1947.

# GENERAL FUND

The General Fund is used to account for all revenues not allocated to specific purposes by law. From the revenues accruing to the General Fund, appropriations are made by the Legislature for all governmental activities not financed by revenues received either from the Federal Government or from special groups and dedicated for specific purposes. Some of the appropriations are supplemented by revenues earmarked for specific purposes but in no case are these revenues sufficient to completely support the activity.

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# GENERAL FUND

## Summary

Operations for the year ended June 30, 1947 in the General Fund produced an excess of revenues over expenditures of \$795,312.55, a reduction of approximately \$751,000 compared to the previous year.

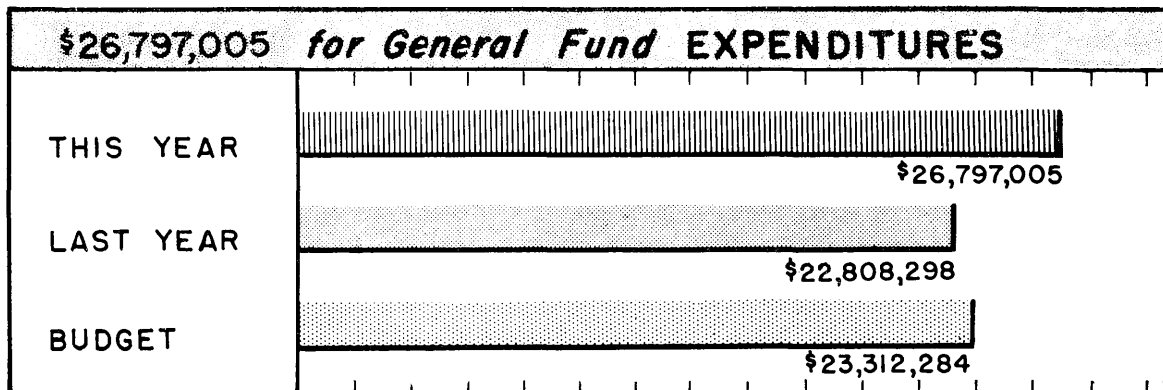
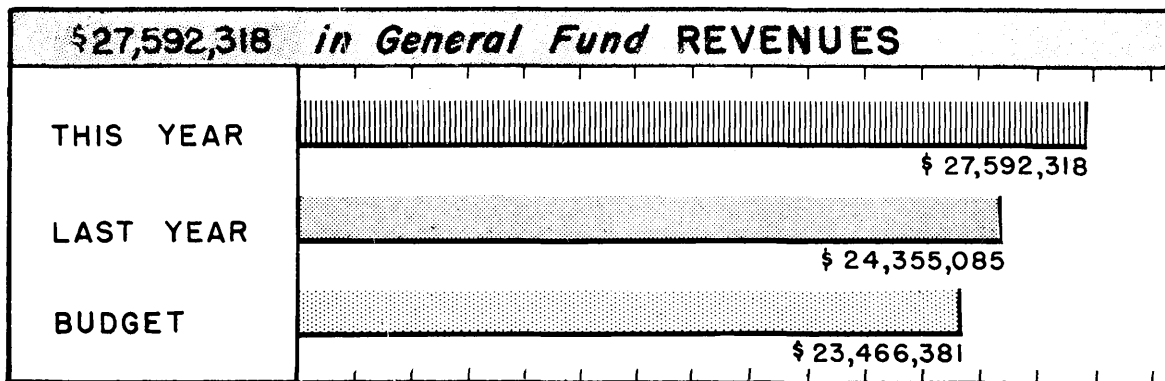
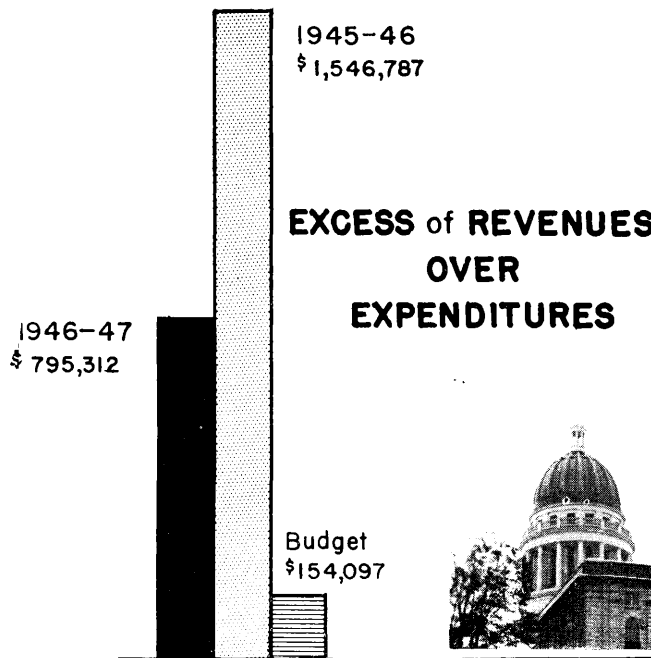
## Revenues

Revenues of this fund reached an all time high of \$27,592,318. Major increases were in Inheritances Tax, Cigarette Tax, Racing Tax, Liquor and Beer, and grants from the Federal Government.

## Expenditures

The expenditures in this fund increased over the previous year by more than \$3,988,700, reaching a total of \$26,797,005. Some of the larger increases were in General Administration—Health and Welfare, Institutions and Education.

Reviewing the expenditures by object of expense, personal services reflect an increase of approximately \$1,290,000. This was due to expanded staff, and to the cost of living increase in salaries authorized by the Special Session of the Legislature in July, 1946. Other large increases were in Commodities, Grants, Subsidies and Pensions, and Capital outlays.





## YEARS ENDED JUNE 30

	1947	1946	1945	1944
For Education:				
Tuition .....	\$ 191,742.77	\$ 183,387.25	\$ 150,803.17	\$ 149,598.63
Teaching Positions .....	2,041,815.19	2,020,534.67	1,024,273.32	1,031,733.89
Conveyance in Lieu of Teaching Positions .....	151,641.79	140,566.93	116,364.60	105,671.52
School Census .....	500,997.00	638,880.81	697,098.60	471,655.40
Temporary Residents' Conveyance .....	872.20	1,579.50	1,152.25	716.75
Equalization of Educational Opportunities .....	469,878.00	297,877.00	353,534.00	427,844.00
Equalization Special Projects .....	6,034.86	5,071.14	2,125.94	575.00
Industrial Education .....	122,563.08	113,835.63	111,074.75	113,907.35
Vocational Education .....	12,152.16	11,231.49	9,596.11	5,606.95
Physical Education .....	41,548.67	39,755.19	28,615.32	34,467.24
Miscellaneous .....	12,622.71	9,850.00	9,517.04	11,100.00
Total Education .....	3,551,868.43	3,462,569.61	2,504,155.10	2,352,876.73
For Other Purposes:				
Grade Crossing Warning Signals .....	14.67	110.66	247.46	111.18
Control of White Pine Blister Rust .....	469.84	1,990.27	3,950.89	3,907.12
District Health Centers .....	3,200.00	3,755.52	4,980.50	4,682.88
Health and Welfare (Emergency Aid) .....	—	—	—	15,679.96
Library Service .....	9,702.85	9,434.39	8,978.30	8,782.73
Aid to Towns for Forest Fires .....	26,794.76	8,345.35	—	—
Total Other .....	40,182.12	23,636.19	18,157.15	33,163.87
Total .....	\$3,592,050.55	\$3,486,205.80	\$2,522,312.25	\$2,386,040.60

## UNAPPROPRIATED SURPLUS

As of July 1, 1946 there was \$3,195,482.33 in the unappropriated surplus of the general fund. During the year there was added a net of \$995,479.04. Deductions to this account consisted of \$714,000 for bonds called in advance of maturity, appropriation for non-recurring expenditures in the amount of \$55,000, and advances of Working Capital of \$53,500. The balance on June 30, 1947 of \$3,368,461.37 was approximately \$173,000 greater than the previous year end.

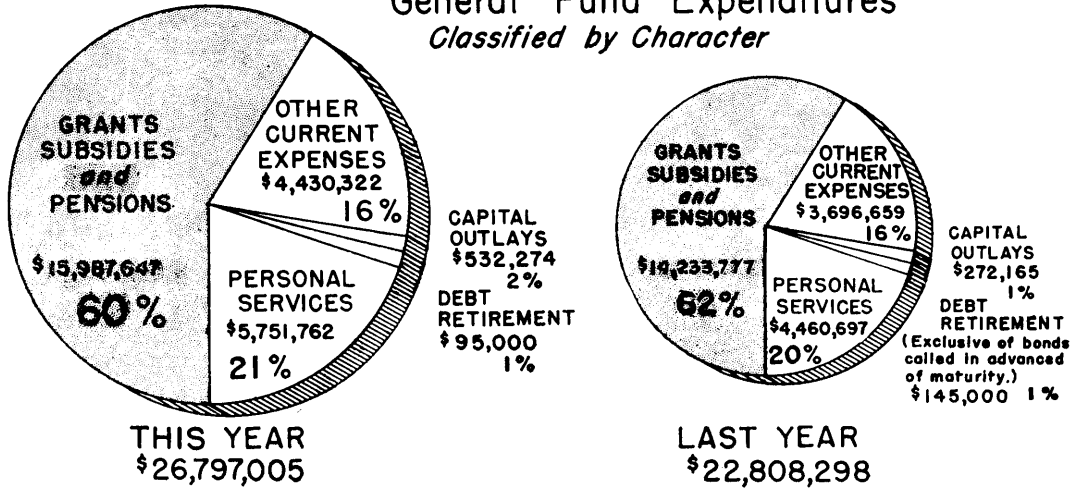
### Maine Post War Reserve

On July 1, 1946 there was the sum of \$1,940,000 in this account. The Special Session of 1946 appropriated from this \$1,000,000 for the University of Maine, and \$50,000 for Ricker Classical Institute. On June 30, 1947 unexpended balances of \$15,515.13 were returned to this account, making the balance \$905,515.13 as of June 30, 1947. Of this balance \$890,000 was appropriated by the 93rd Session of the Legislature as follows, and effective August 13, 1947:

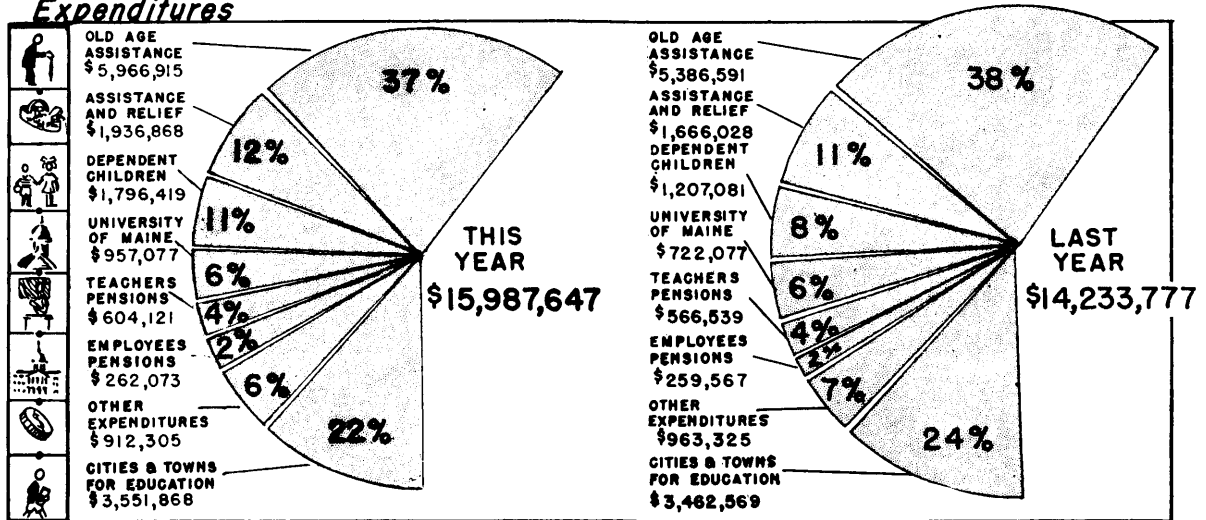
Pownal State School .....	\$400,000
Advance for Clam Cleansing Plant .....	25,000
University of Maine .....	400,000
Water Facilities for Indians at Pleasant Point .....	18,000
Freedom Academy .....	29,000
Police Barracks in Cumberland County .....	18,000
	<u>\$890,000</u>

As this report goes to press (October, 1947) the original \$2,000,000 set aside as the Maine Post War Reserve has been allocated by legislation with the exception of approximately \$15,000.

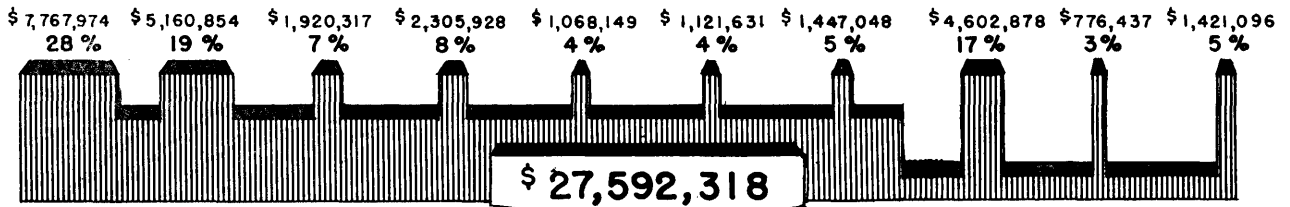
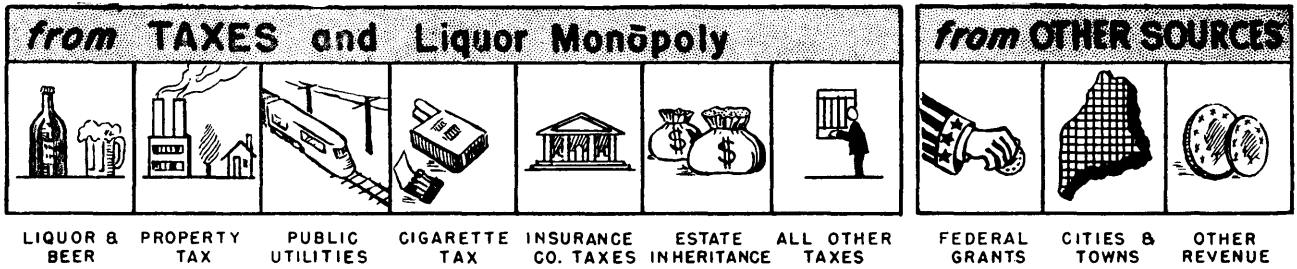
**General Fund Expenditures  
Classified by Character**



**Grants--Subsidies and Pensions  
Expenditures**

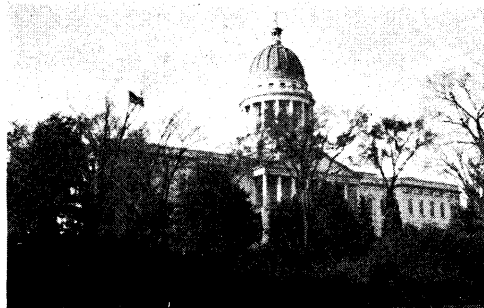


# GENERAL FUND



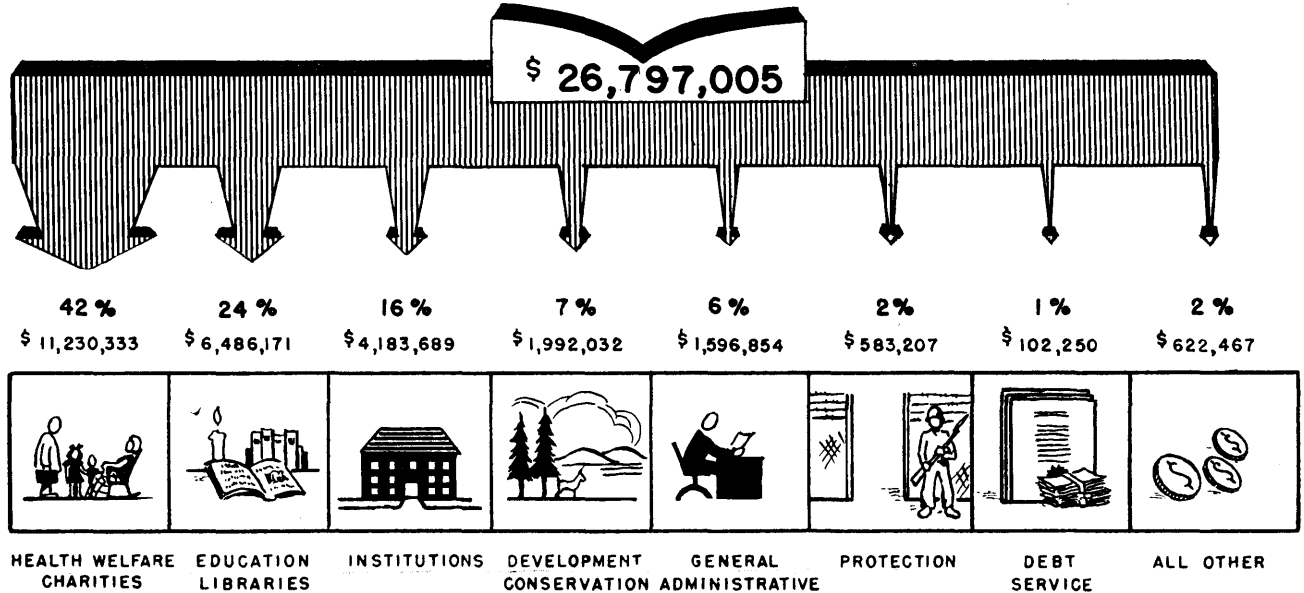
## WHERE THE MONEY CAME FROM

\$ 20,791,905  
or 75%  
came from  
TAXES and LIQUOR



**EXCESS**  
**\$ 795,312**

## and WHERE THE MONEY WENT



**GENERAL FUND**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**YEARS ENDED JUNE 30**

	1947	1946
<b>REVENUES</b>		
State Tax on Cities and Towns .....	\$ 4,797,252.96	\$ 4,797,252.96
State Tax on Wild Lands .....	334,739.41	329,051.96
Inheritance and Estate Taxes .....	1,121,631.03	938,757.87
Cigarette Tax .....	2,305,928.81	1,964,411.17
Taxes on Public Utilities .....	1,920,317.73	1,995,892.13
Taxes on Insurance Companies .....	1,068,149.35	913,693.92
Commission on Pari Mutuels .....	252,585.97	164,756.96
Hunting and Fishing Licenses .....	693,450.44	551,797.74
Other Taxes .....	529,874.97	505,102.58
From Federal Government .....	4,602,878.35	3,217,187.56
From Cities, Towns and Counties .....	776,437.81	663,229.90
Service Charges for Current Services .....	932,991.30	725,392.77
Liquor and Beer (Net) .....	7,767,974.76	7,177,496.02
Other Revenues .....	315,696.76	241,411.50
Contributions and Transfers:		
From Highway Fund .....	54,847.31	50,386.53
From Other Special Revenue Funds .....	20,406.61	11,442.79
From Public Service Enterprises .....	44,301.65	41,676.68
From Working Capital Funds .....	4,597.95	1,620.83
From Trust and Agency Funds .....	48,255.31	64,523.10
<b>Total Revenues</b> .....	<b>\$27,592,318.48</b>	<b>\$24,355,084.97</b>
<b>EXPENDITURES</b>		
General Administration .....	\$ 1,596,854.54	\$ 1,152,635.13
Protection of Persons and Property .....	583,207.17	688,186.86
Development and Conservation of Natural Resources .....	1,992,032.55	1,562,393.97
Health, Welfare and Charities .....	11,230,333.26	9,544,177.16
Institutions .....	4,183,689.27	3,409,541.24
Education and Libraries .....	6,486,171.39	5,684,506.33
Interest on Bonded Debt .....	7,250.00	24,100.00
Miscellaneous .....	59,172.83	83,505.10
Contributions and Transfers:		
To Highway Fund .....	49,471.41	45,852.65
To Other Special Revenue Funds .....	5,487.01	3,734.17
To Public Service Enterprises .....	7,276.96	7,292.38
To Working Capital Funds .....	—	200.00
To Trust and Agency Funds .....	501,059.54	457,172.97
<b>Total Operating Expenditures</b> .....	<b>\$26,702,005.93</b>	<b>\$22,663,297.96</b>
Debt Retirement .....	95,000.00	145,000.00
<b>Total Expenditures</b> .....	<b>\$26,797,005.93</b>	<b>\$22,808,297.96</b>
<b>Excess of Revenues over Expenditures</b> .....	<b>\$ 795,312.55</b>	<b>\$ 1,546,787.01</b>

GENERAL FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30

	1947	1946
<b>ASSETS</b>		
Cash .....	\$ 3,400,980.04	\$ 3,675,672.86
Short Term U. S. Government Securities .....	3,348,336.60	4,354,463.90
Accounts Receivable:		
Tax Accounts .....	1,477,724.26	1,400,266.15
Other .....	389,289.98	346,864.57
	<u>1,867,014.24</u>	<u>1,747,130.72</u>
Less—Reserve for Losses .....	42,465.74	47,570.91
Net Total Accounts Receivable .....	1,824,548.50	1,699,559.81
Due from Other Funds .....	—	3,154.21
Investments:		
Securities .....	1,677.50	1,677.50
Less—Reserve for Losses .....	140.00	140.00
Net Total Investments .....	1,537.50	1,537.50
Working Capital Advances to Other Funds .....	3,397,314.75	3,346,606.80
Other Assets .....	144,355.34	132,156.62
Less—Reserve for Losses .....	129,898.63	130,238.24
Net Total Other Assets .....	14,456.71	1,918.38
Encumbered Future Revenue to Retire Bonded Indebtedness (Contra) .....	180,000.00	975,000.00
Total Assets .....	<u>\$12,167,174.10</u>	<u>\$14,057,913.46</u>
<b>LIABILITIES</b>		
Accounts Payable .....	\$ 627,799.04	\$ 581,946.23
Due to Other Funds .....	4,273.86	3,844.07
Other Current Liabilities .....	569,814.18	98,357.43
Total Current Liabilities .....	1,201,887.08	684,147.73
Bonds Payable (Contra) .....	180,000.00	975,000.00
Total Liabilities .....	\$ 1,381,887.08	\$ 1,659,147.73
<b>RESERVES AND SURPLUS</b>		
Reserves:		
For Authorized Expenditures .....	\$ 1,008,330.48 (A)	\$ 1,138,592.59
For Authorized Expenditures for Unusual or Non-Recurring Items .....	1,655,665.29	2,278,084.01
For Post War Public Works .....	905,515.13 (B)	1,940,000.00
State Contingent Account .....	450,000.00	500,000.00
For Working Capital Advances .....	3,397,314.75	3,346,606.80
Total Reserves .....	\$ 7,416,825.65	\$ 9,203,283.40
Surplus Accounts:		
Unappropriated Surplus .....	\$ 3,368,461.37	\$ 3,195,482.33
Total Reserves and Surplus .....	\$10,785,287.02	\$12,398,765.73
Total Liabilities, Reserves and Surplus .....	<u>\$12,167,174.10</u>	<u>\$14,057,913.46</u>

(A) Included in the Reserve for Authorized Expenditures is Inland Fish and Game Department Balance which amounts to \$432,483.23. This will be transferred to Other Special Revenue Funds as of July 1, 1947.

(B) The 93rd Legislature appropriated \$890,000 from the Maine Post War Public Works Reserve. As these appropriations were not effective in the 1946-47 fiscal year they have not been reflected in this balance.

GENERAL FUND  
ANALYSIS OF UNAPPROPRIATED SURPLUS  
YEARS ENDED JUNE 30

	1947	1946
BALANCE AT START OF YEAR .....	\$3,195,482.33	\$5,767,455.32
Adjustments Affecting Previous Years' Transactions .....	9,440.83	50,794.41
	<b>\$3,204,923.16</b>	<b>\$5,818,249.73</b>
Additions:		
Excess of Revenues over Expenditures .....	\$ 795,312.55	\$1,546,787.01
Lapsed from Appropriation from Unappropriated Surplus .....	11,145.49	—
Decrease in Reserves:		
Reserve for Authorized Expenditures .....	129,580.17	—
State Contingent Account .....	50,000.00	—
Total Additions .....	<b>\$ 986,038.21</b>	<b>\$1,546,787.01</b>
Total .....	<b>\$4,190,961.37</b>	<b>\$7,365,036.74</b>
Deductions:		
Bonds Called in Advance of Maturity (Including Premium of \$14,000) .....	\$ 714,000.00	\$ 765,000.00
Appropriations for Unusual or Non-Recurring Expenditures .....	55,000.00	1,829,476.00
Increase in Reserves:		
Reserve for Working Capital Advances .....	53,500.00	425,000.00
Reserve for Post War Public Works .....	—	990,000.00
Reserve for Authorized Expenditures .....	—	160,078.41
Total Deductions .....	<b>\$ 822,500.00</b>	<b>\$4,169,554.41</b>
BALANCE AT END OF YEAR .....	<b>\$3,368,461.37</b>	<b>\$3,195,482.33</b>

SUMMARY OF BUDGETARY OPERATIONS  
YEARS ENDED JUNE 30

	1947	1946
Estimated Revenues in Excess of Estimated Expenditures		
Estimated Revenues (See Page 27) .....	\$23,466,381.00	\$22,899,963.00
Estimated Expenditures (See Page 46) .....	23,312,284.00	22,627,168.00
	<b>154,097.00</b>	<b>272,795.00</b>
Revenues in Excess of Estimated Revenues		
Actual Revenues (See Page 27) .....	27,592,318.48	24,355,084.97
Estimated Revenues (See Page 27) .....	23,466,381.00	22,899,963.00
	<b>4,125,937.48</b>	<b>1,455,121.97</b>
Total Additions Through Revenues .....	<b>4,280,034.48</b>	<b>1,727,916.97</b>
Expenditures in Excess of Estimates		
Expenditures (See Page 46) .....	26,797,005.93	22,808,297.96
Estimated Expenditures (See Page 46) .....	23,312,284.00	22,627,168.00
	<b>3,484,721.93</b>	<b>181,129.96</b>
Excess of Revenues over Expenditures		
Transferred to Surplus .....	<b>\$ 795,312.55</b>	<b>\$ 1,546,787.01</b>

GENERAL FUND  
COMPARATIVE STATEMENT OF REVENUES  
YEARS ENDED JUNE 30

	TOTALS			DETAIL OF THIS YEAR	
	1947	1946	Budget	Available for Appropriation	Earmarked for Departments
REVENUES					
Taxes					
Property Taxes:					
State Tax on Cities and Towns	\$ 4,797,252.96	\$ 4,797,252.96	\$ 4,797,978.00	\$ 4,797,252.96	—
State Tax on Wild Lands	334,739.41	329,051.96	330,293.00	334,739.41	—
Other Property Taxes (Including Interest)	28,862.52	24,133.79	29,700.00	28,862.52	—
Inheritance and Estate Taxes	1,121,631.03	938,757.87	1,100,000.00	1,121,631.03	—
Cigarette Tax	2,305,928.81	1,964,411.17	1,735,230.00	2,305,928.81	—
Taxes on Specific Businesses or Occupations:					
Corporations	232,375.50	236,206.31	208,250.00	232,375.50	—
Public Utilities	1,920,317.73	1,995,892.13	1,716,200.00	1,920,317.73	—
Insurance Companies	1,068,149.35	913,693.92	922,320.00	1,068,149.35	—
Banks	152,142.02	138,203.09	143,020.00	152,142.02	—
Commission on Pari Mutuels	252,585.97	164,756.96	100,000.00	241,333.77	\$ 11,252.20
Other	107,538.43	98,487.64	71,215.00	77,585.43	29,953.00
Hunting and Fishing Licenses	693,450.44	551,797.74	400,269.00	—	693,450.44
Other Taxes	8,956.50	8,071.75	7,156.00	8,956.50	—
Fines, Forfeits and Penalties	43,207.13	28,342.30	11,814.00	8,251.38	34,955.75
Revenues from Use of Money and Property	36,597.46	48,032.25	4,334.00	31,744.90	4,852.56
Revenues from Other Agencies:					
Federal Government	4,602,878.35	3,217,187.56	3,570,138.00	—	4,602,878.35
Cities and Towns	776,437.81	663,229.90	686,390.00	268,254.50	508,183.31
Other	186,608.04	121,111.51	136,300.00	18,906.99	167,701.05
Service Charges for Current Services:					
Rents	52,812.70	45,748.67	38,994.00	3,099.04	49,713.66
Sale of Commodities	519,692.82	394,917.28	369,338.00	11,322.46	508,370.36
Sale of Services	360,485.78	284,726.82	252,498.00	266,712.93	93,772.85
Contributions and Transfers:					
From Highway Fund	54,847.31	50,386.53	47,185.00	54,847.31	—
From Other Special Revenue Funds	20,406.61	11,442.79	9,915.00	2,851.64	17,554.97
From Public Service Enterprises:					
Liquor (Net)	7,767,974.76	7,177,496.02	6,700,000.00	7,767,974.76	—
Other	44,301.65	41,676.68	50,870.00	44,301.65	—
From Working Capital Funds	4,597.95	1,620.83	1,309.00	1,805.90	2,792.05
From Trust and Agency Funds	48,255.31	64,523.10	20,450.00	19,624.65	28,630.66
Sale and Compensation for Loss of Property	49,284.13	43,925.44	5,215.00	2,780.98	46,503.15
Total	<b>\$27,592,318.48</b>	<b>\$24,355,084.97</b>	<b>\$23,466,381.00</b>	<b>\$20,791,754.12</b>	<b>\$6,800,564.36</b>

GENERAL FUND  
SUMMARY STATEMENT OF APPROPRIATIONS AND EXPENDITURES  
YEAR ENDED JUNE 30, 1947

	Reserved for Authorized Expenditures at Start of Year	Appropriations By:	
		Legislature	Governor and Council
General Administration (Including Legislative and Judicial)	\$ 66,561.58	\$ 1,565,060.80	\$ 91,773.17
Protection of Persons and Property	95,641.30	552,240.20	21,563.11
Development and Conservation of Natural Resources	597,909.21	1,091,958.40	13,882.92
Health and Sanitation	11,477.43	256,258.00	500.00
Welfare and Charities	49,730.86	6,251,782.00	3,000.00
Institutional Service Administration and Charitable Institutions	3,876.65	198,436.40	—
State Hospitals and Sanatoriums	29,380.62	2,728,581.80	28,000.00
Correctional Institutions	58,983.48	795,335.40	—
Education and Libraries	217,429.65	5,997,252.16	91,633.00
Recreation, Parks, etc.	2,251.74	38,212.00	2,000.00
Interest on Bonded Debt	—	20,250.00	—
Miscellaneous	4,668.13	3,500.00	—
Maine State Employment Service	—	20,000.00	—
Contributions and Transfers to Other Funds	—	335,346.00	10,563.58
Debt Retirement	\$1,137,910.65	\$19,854,213.16	\$262,915.78
	—	100,000.00	—
<b>Total</b>	<b>(A) \$1,137,910.65</b>	<b>\$19,954,213.16</b>	<b>\$262,915.78</b>

(A) Reserve for Authorized Expenditures per Page 25 \$1,138,592.59  
Adjustment of Reserve 681.94

Reserve for Authorized Expenditures—as above . . . \$1,137,910.65

(B) Included in the Reserve for Authorized Expenditures is Inland Fish and Game Department Balance which Amounts to \$432,483.23. This will be transferred to Other Special Revenue Funds as of July 1, 1947.



<b>Earmarked Revenue (See Page 27)</b>	<b>Inter-departmental Transfers</b>	<b>Total Available (See Page 36)</b>	<b>Expenditures (See Page 44)</b>	<b>Unexpended Balances Lapsed (See Page 49)</b>	<b>Reserve for Authorized Expenditures (Carrying Balances) (See Page 49)</b>
\$ 13,242.66	\$ (160.52)	\$ 1,736,477.69	\$ 1,596,854.54	\$ 114,990.80	\$ 24,632.35
2,271.51	28,758.13	700,474.25	583,207.17	15,003.19	102,263.89
856,453.63	(51,312.21)	2,508,891.95	1,992,032.55	21,373.19	495,486.21
39,064.25	7,371.79	314,671.47	300,677.10	5,389.49	8,604.88
4,960,053.15	(36,165.66)	11,228,400.35	10,929,656.16	51,805.60	246,938.59
5,557.80	(10,851.29)	197,019.56	189,023.72	7,311.84	684.00
203,651.41	10,422.98	3,000,036.81	2,986,841.11	5,045.50	8,150.20
169,850.27	427.68	1,024,596.83	1,007,824.44	705.32	16,067.07
535,421.50	(220,364.85)	6,621,371.46	6,486,171.39	33,188.71	102,011.36
12,833.86	(1,541.96)	53,755.64	51,030.82	286.12	2,438.70
2,164.32	2,250.00	24,664.32	7,250.00	17,414.32	—
—	1,202.11	9,370.24	8,142.01	175.00	1,053.23
—	—	20,000.00	—	20,000.00	—
—	224,963.80	570,873.38	563,294.92	7,578.46	—
\$6,800,564.36	\$ (45,000.00)	\$28,010,603.95	\$26,702,005.93	\$300,267.54	\$1,008,330.48
—	45,000.00	145,000.00	95,000.00	50,000.00	—
\$6,800,564.36	—	\$28,155,603.95	\$26,797,005.93	\$350,267.54	\$1,008,330.48 (B)

GENERAL FUND  
COMPARATIVE STATEMENT OF APPROPRIATIONS AND OTHER AMOUNTS AVAILABLE TO DEPARTMENTS  
YEARS ENDED JUNE 30

	Amounts Available	
	1947	1946
<b>GENERAL ADMINISTRATION</b>		
Accounts and Control, Bureau of .....	\$ 228,547.68	\$ 223,837.84
Attorney General, Department of .....	109,971.91	109,026.80
Audit, Department of .....	60,970.20	49,759.99
Emergency Municipal Finance Board .....	1,000.00	1,000.00
Emergency Payroll Fund .....	59,476.80	—
Executive, Department of .....	108,271.16	87,312.46
Finance Commissioner and Bureau of Budget .....	25,222.85	18,575.00
Legislative .....	395,145.97	66,167.85
Revisor of Statutes .....	10,784.00	27,114.80
Judicial .....	242,846.68	234,384.81
Personnel Board .....	19,430.75	18,405.10
Public Buildings, Superintendent of .....	195,999.89	223,528.80
Purchases, Bureau of .....	50,584.22	43,672.80
Secretary of State, Department of .....	46,928.41	37,306.02
Taxation, Bureau of .....	142,967.72	124,661.06
Treasurer of State, Department of .....	35,843.40	31,005.12
Interstate Cooperation, Commission for .....	2,000.00	2,000.00
Legislation, Commissioners of Uniform .....	486.05	350.00
	<b>\$ 1,736,477.69</b>	<b>\$ 1,298,108.45</b>
<b>PROTECTION OF PERSONS AND PROPERTY</b>		
Adjutant General, Department of .....	\$ 330,030.77	\$ 322,187.55
Banks and Banking, Department of .....	76,723.90	71,021.27
Boxing Commission .....	4,594.00	4,500.00
Emergency War Fund .....	6,958.94	170,565.40
War Veterans Services .....	40,094.20	47,440.00
Fisheries and Game, Department of Inland (Search for Lost Persons) .....	1,500.00	1,500.00
Industrial Accident Commission .....	67,115.00	63,500.00
Insurance, Department of .....	23,748.17	22,168.07
Labor and Industry, Department of .....	32,370.95	29,500.00
State Police (Fingerprinting of School Children) .....	11,222.00	9,581.40
Public Utilities Commission .....	89,449.32	75,465.98
Racing Commission .....	16,667.00	12,620.22
	<b>\$ 700,474.25</b>	<b>\$ 830,049.89</b>
<b>DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES</b>		
Agriculture, Department of .....	\$ 433,873.49	\$ 430,762.04
Development Commission, Maine .....	232,657.52	224,148.08
Fisheries and Game, Department of Inland .....	1,498,600.12	1,225,189.07
Forestry, Department of .....	161,947.40	125,711.04
Sea and Shore Fisheries, Department of .....	180,713.42	175,298.37
Atlantic States Marine Fisheries Commission .....	1,100.00	1,100.00
	<b>\$ 2,508,891.95</b>	<b>\$ 2,182,208.60</b>
<b>HEALTH AND SANITATION</b>		
Health, Bureau of .....	\$ 300,400.36	\$ 233,567.40
Sanitary Water Board .....	14,271.11	12,846.58
	<b>\$ 314,671.47</b>	<b>\$ 246,413.98</b>

**DETAIL OF THIS YEAR**

<b>Budget</b>	<b>Reserve for Authorized Expenditures at Start of Year</b>	<b>Appropriations</b>	<b>Transfers</b>	<b>Earmarked Revenues</b>
\$ 211,830.00	\$ 3,012.82	\$ 225,537.20	\$ (2.34)	—
104,300.00	8,134.67	100,885.24	—	\$ 952.00
50,500.00	—	60,869.00	—	101.20
1,000.00	—	1,000.00	—	—
—	—	59,476.80	—	—
67,130.00	15,222.92	93,048.24	—	—
24,550.00	675.00	25,060.00	(512.15)	—
261,000.00	15,095.95	380,052.12	(2.10)	—
10,042.00	—	10,784.00	—	—
240,924.00	—	242,955.00	(108.32)	—
17,400.00	120.75	18,810.00	—	500.00
144,280.00	21,428.89	168,820.00	—	5,751.00
40,610.00	361.27	49,710.80	512.15	—
41,600.00	—	47,155.52	(227.11)	—
127,330.00	2,509.31	134,402.00	212.95	5,843.46
31,150.00	—	35,782.00	(33.60)	95.00
2,000.00	—	2,000.00	—	—
350.00	—	486.05	—	—
<b>\$ 1,375,996.00</b>	<b>\$ 66,561.58</b>	<b>\$ 1,656,833.97</b>	<b>\$ (160.52)</b>	<b>\$ 13,242.66</b>
\$ 233,076.00	\$ 83,625.56	\$ 246,133.00	\$ (21.44)	\$ 293.65
69,920.00	—	76,724.20	(.30)	—
4,500.00	—	4,594.00	—	—
—	6,066.17	173.16	—	719.61
—	1,326.20	9,986.00	28,782.00	—
1,500.00	—	1,500.00	—	—
64,300.00	—	67,115.00	—	—
22,150.00	852.17	22,896.00	—	—
29,000.00	—	32,370.95	—	—
10,000.00	—	11,222.00	—	—
72,984.00	3,771.20	84,422.00	(2.13)	1,258.25
12,000.00	—	16,667.00	—	—
<b>\$ 519,430.00</b>	<b>\$ 95,641.30</b>	<b>\$ 573,803.31</b>	<b>\$ 28,758.13</b>	<b>\$ 2,271.51</b>
\$ 395,249.00	\$ 9,305.87	\$ 432,713.40	\$ (47,255.50)	\$ 39,109.72
200,000.00	31,151.22	202,833.00	(1,528.30)	201.60
679,486.00	495,529.15	208,688.00	1,233.76	793,149.21
121,079.00	16,655.00	121,391.92	(22.62)	23,923.10
133,300.00	45,267.97	139,115.00	(3,739.55)	70.00
1,100.00	—	1,100.00	—	—
<b>\$ 1,530,214.00</b>	<b>\$ 597,909.21</b>	<b>\$ 1,105,841.32</b>	<b>\$ (51,312.21)</b>	<b>\$ 856,453.63</b>
\$ 245,027.00	\$ 11,477.43	\$ 242,530.00	\$ 7,378.68	39,014.25
13,000.00	—	14,228.00	(6.89)	50.00
<b>\$ 258,027.00</b>	<b>\$ 11,477.43</b>	<b>\$ 256,758.00</b>	<b>\$ 7,371.79</b>	<b>\$ 39,064.25</b>

GENERAL FUND  
COMPARATIVE STATEMENT OF APPROPRIATIONS AND OTHER AMOUNTS AVAILABLE TO DEPARTMENTS  
YEARS ENDED JUNE 30

	Amounts Available	
	1947	1946
<b>WELFARE AND CHARITIES</b>		
Administration—Welfare .....	\$ 795,169.52	\$ 645,684.45
Blind, Aid to the .....	321,402.00	307,444.50
Education of .....	23,786.03	20,941.90
Services for .....	7,745.00	5,549.74
Rehabilitation of .....	7,592.57	6,791.28
Charitable Institutions .....	38,320.00	38,320.00
Children, Aid to Dependent .....	1,808,219.70	1,207,143.00
Board and Care of Neglected .....	651,810.95	563,730.29
Hospitals, Public and Private .....	288,000.00	288,000.00
Indians, Passamaquoddy .....	79,785.15	70,013.71
Penobscot .....	56,921.96	49,516.00
Indian Island to Old Town Ferry .....	5,000.00	5,000.00
Insane, Examination and Commitment of .....	500.00	174.40
Old Age Assistance, Benefits .....	6,114,678.07	5,388,244.49
Burials .....	52,274.26	54,014.66
Paupers, Support of State (Includes Jefferson Camp) .....	569,343.56	436,870.97
Pensions, Special .....	59,860.07	58,907.20
Soldiers, Sailors and their Widows, Burial of .....	1,000.00	400.00
Soldiers and Sailors, Support of Dependent .....	31,831.51	34,935.51
World War Assistance .....	313,660.00	182,219.00
Reserve for Contingencies .....	—	—
G. A. R., Department of Maine .....	1,500.00	1,500.00
	\$ 11,228,400.35	\$ 9,365,401.10
<b>INSTITUTIONAL SERVICE</b>		
Administration .....	\$ 22,575.77	\$ 17,604.28
Emergency Tuberculosis Service .....	31,000.00	51,000.00
Parole Board .....	18,178.58	14,229.00
	\$ 71,754.35	\$ 82,833.28
Charitable Institutions:		
Maine School for the Deaf .....	\$ 75,701.20	\$ 61,525.99
Military and Naval Children's Home .....	49,564.01	39,365.90
	\$ 125,265.21	\$ 100,891.89
State Hospitals and Sanatoriums:		
Augusta State Hospital .....	\$ 889,685.42	\$ 670,299.00
Bangor State Hospital .....	678,762.67	586,319.91
Central Maine Sanatorium .....	325,756.40	266,672.56
Northern Maine Sanatorium .....	181,733.64	154,525.05
Pownal State School .....	680,033.08	544,111.00
Western Maine Sanatorium .....	244,065.60	209,282.20
	\$ 3,000,036.81	\$ 2,431,209.72
Correctional Institutions:		
State School for Boys .....	\$ 183,187.42	\$ 167,395.89
State School for Girls .....	179,845.56	156,135.72
State Reformatory for Men .....	143,513.71	136,658.11
State Reformatory for Women .....	165,262.91	136,412.19
Maine State Prison .....	352,787.23	328,779.84
	\$ 1,024,596.83	\$ 925,381.75
	\$ 4,221,653.20	\$ 3,540,316.64

DETAIL OF THIS YEAR

Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 756,112.00	\$ 9,778.87	\$ 637,860.00	\$ (95,381.64)	\$ 242,912.29
325,735.00	7,527.00	150,000.00	(10,000.00)	173,875.00
25,000.00	—	25,000.00	(1,213.97)	—
7,745.00	—	7,745.00	—	—
10,000.00	3,239.10	5,000.00	(3,128.77)	2,482.24
38,320.00	—	38,320.00	—	—
1,283,040.00	—	502,000.00	279,802.96	1,026,416.74
529,900.00	—	529,900.00	121,910.95	—
288,000.00	—	288,000.00	—	—
60,978.00	—	63,016.00	14,013.30	2,755.85
47,820.00	—	48,775.00	7,000.00	1,146.96
—	5,000.00	—	—	—
500.00	—	500.00	—	—
5,437,986.00	1,321.00	2,699,000.00	(87,252.00)	3,501,609.07
65,000.00	—	65,000.00	(12,725.74)	—
473,680.00	22,864.89	461,166.00	76,457.67	8,855.00
68,000.00	—	68,000.00	(8,139.93)	—
1,000.00	—	1,000.00	—	—
38,000.00	—	38,000.00	(6,168.49)	—
125,000.00	—	125,000.00	188,660.00	—
—	—	500,000.00	(500,000.00)	—
1,500.00	—	1,500.00	—	—
\$ 9,583,316.00	\$ 49,730.86	\$ 6,254,782.00	\$ (36,165.66)	\$4,960,053.15
\$ 18,659.00	\$ 2,378.65	\$ 19,825.00	\$ 372.12	—
51,000.00	—	51,000.00	(20,000.00)	—
14,229.00	—	16,829.00	1,349.58	—
\$ 83,888.00	\$ 2,378.65	\$ 87,654.00	\$ (18,278.30)	—
\$ 66,285.00	\$ 1,498.00	\$ 72,173.40	\$ (3,472.00)	\$ 5,501.80
27,500.00	—	38,609.00	10,899.01	56.00
\$ 93,785.00	\$ 1,498.00	\$ 110,782.40	\$ 7,427.01	\$ 5,557.80
\$ 734,188.00	\$ 18,216.42	\$ 813,577.80	\$ (1,817.89)	\$ 59,709.09
560,287.00	—	652,097.00	8,173.90	18,491.77
253,275.00	2,445.30	305,686.00	9,249.27	8,375.83
148,000.00	2,874.28	176,503.00	(1,388.94)	3,745.30
596,285.00	5,844.62	604,483.00	25.30	69,680.16
209,718.00	—	204,235.00	(3,818.66)	43,649.26
\$ 2,501,753.00	\$ 29,380.62	\$ 2,756,581.80	\$ 10,422.98	\$ 203,651.41
\$ 138,110.00	\$ 7,865.38	\$ 146,743.00	\$ (1,818.33)	\$ 30,397.37
143,300.00	9,564.22	\$ 151,505.00	1,460.01	17,316.33
120,045.00	331.10	115,929.00	2,175.00	25,078.61
133,900.00	11,222.78	139,615.00	(1,388.72)	15,813.85
260,715.00	30,000.00	241,543.40	(.28)	81,244.11
\$ 796,070.00	\$ 58,983.48	\$ 795,335.40	\$ 427.68	\$ 169,850.27
\$ 3,475,496.00	\$ 92,240.75	\$ 3,750,353.60	\$ (.63)	\$ 379,059.48

GENERAL FUND  
COMPARATIVE STATEMENT OF APPROPRIATIONS AND OTHER AMOUNTS AVAILABLE TO DEPARTMENTS  
YEARS ENDED JUNE 30

	Amounts Available	
	1947	1946
EDUCATION AND LIBRARIES		
Education, Department of		
Subsidies Paid to Cities and Towns:		
For Plans and Surveys .....	\$ 26,287.06	\$ 14,723.75
For Tuitions .....	191,742.77	183,387.25
For Teaching Positions .....	2,041,815.19	2,020,534.67
For School Census .....	500,997.00	639,000.00
For Conveyance in Lieu of Teaching Positions .....	151,641.79	140,566.93
For Temporary Residents .....	1,170.76	1,579.50
Administration .....	117,290.05	96,460.24
Aid to Academies .....	120,000.00	120,000.00
State Contribution—Maine Teachers' Retirement Association .....	—	—
Normal and Training Schools .....	620,771.22	471,037.13
Schooling Children in Unorganized Territories .....	191,421.42	112,394.18
Superintendents of Towns Comprising School Unions .....	163,494.48	164,420.00
Vocational Education and Rehabilitation .....	406,392.96	405,551.76
Education of Orphans of Veterans .....	1,200.00	1,200.00
Special Education for Physically Handicapped Children ..	7,345.17	7,500.00
Secondary Education for Island Children .....	840.50	5,000.00
Board of Approval of Institutions Offering Specialized Training .....	5,000.00	5,000.00
Physical Education .....	37,582.13	35,000.00
Pensions for Retired Teachers—Non-Contributory Only ..	387,370.62	397,647.13
Equalization of Educational Opportunities .....	486,817.35	310,112.53
School Lunch—Administration .....	14,999.00	—
Sub-Total .....	\$ 5,474,179.47	\$ 5,131,115.07
Historian, State .....	\$ 1,217.52	\$ 1,274.43
Library, Maine State .....	62,128.31	58,004.50
Maritime Academy, Maine .....	126,769.16	50,000.00
University of Maine .....	707,077.00	707,077.00
University of Maine—Housing Project .....	—	15,000.00
University of Maine—Additional Veterans' Facilities .....	250,000.00	—
	\$ 6,621,371.46	\$ 5,962,471.00
RECREATION, PARKS, ETC.		
State Park Commission .....	\$ 43,025.58	\$ 32,077.00
Baxter State Park Commission .....	7,006.93	3,124.55
Military Forts and Reservations .....	3,723.13	15,044.29
	\$ 53,755.64	\$ 50,245.84
INTEREST ON BONDED DEBT		
Maine Agricultural Bonds .....	\$ 2,250.00	\$ 2,475.00
Maine War Bonds .....	22,414.32	25,937.32
	\$ 24,664.32	\$ 28,412.32
MISCELLANEOUS		
Miscellaneous Acts and Resolves .....	\$ 9,370.24	\$ 44,836.17
MAINE STATE EMPLOYMENT SERVICE		
Administration .....	\$ 20,000.00	—

DETAIL OF THIS YEAR

Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
—	\$ 14,473.75	—	—	\$ 11,813.31
\$ 160,000.00	—	\$ 160,000.00	\$ 31,742.77	—
2,039,000.00	—	2,039,000.00	2,815.19	—
500,000.00	—	500,000.00	997.00	—
135,000.00	—	135,000.00	16,641.79	—
1,500.00	—	1,500.00	(329.24)	—
97,851.00	1,121.87	115,726.00	329.24	112.94
120,000.00	—	120,000.00	—	—
—	—	219,300.00	(219,300.00)	—
436,757.00	81,800.60	256,587.00	(51.86)	282,435.48
115,675.00	—	143,067.00	46,740.23	1,614.19
165,770.00	—	165,245.00	1,750.52)	—
299,849.00	116,254.34	221,831.00	(58,673.37)	126,980.99
1,200.00	—	1,200.00	—	—
10,000.00	—	10,000.00	(2,654.83)	—
5,000.00	—	5,000.00	(4,159.50)	—
5,000.00	—	5,000.00	—	—
40,000.00	—	40,000.00	(2,417.87)	—
397,600.00	532.50	321,600.00	(30,292.88)	95,531.00
483,000.00	—	470,000.00	—	16,817.35
—	—	15,000.00	(1.00)	—
\$ 5,013,202.00	\$ 214,183.06	\$ 4,945,056.00	\$(220,364.85)	\$ 535,305.26
\$ 500.00	\$ 717.52	\$ 500.00	—	—
56,570.00	2,529.07	59,483.00	—	\$ 116.24
50,000.00	—	126,769.16	—	—
707,077.00	—	707,077.00	—	—
—	—	—	—	—
—	—	250,000.00	—	—
\$ 5,827,349.00	\$ 217,429.65	\$ 6,088,885.16	\$(220,364.85)	\$ 535,421.50
\$ 24,225.00	\$ 1,089.08	\$ 21,365.00	\$ 10,824.13	\$ 9,747.37
3,500.00	—	6,863.00	(1,525.00)	1,668.93
17,025.00	1,162.66	11,984.00	(10,841.09)	1,417.56
\$ 44,750.00	\$ 2,251.74	\$ 40,212.00	\$ (1,541.96)	\$ 12,833.86
\$ 2,250.00	—	—	\$ 2,250.00	—
20,250.00	—	\$ 20,250.00	—	\$ 2,164.32
\$ 22,500.00	—	\$ 20,250.00	\$ 2,250.00	\$ 2,164.32
\$ 3,913.00	\$ 4,668.13	\$ 3,500.00	\$ 1,202.11	—
\$ 40,000.00	—	\$ 20,000.00	—	—

**GENERAL FUND**  
**COMPARATIVE STATEMENT OF APPROPRIATIONS AND OTHER AMOUNTS AVAILABLE TO DEPARTMENTS**  
**YEARS ENDED JUNE 30**

	<b>Amounts Available</b>	
	<b>1947</b>	<b>1946</b>
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>		
To Highway Fund:		
State Police—Departmental Operations .....	\$ 51,296.00	\$ 45,731.60
State Police—Construction of Barracks .....	—	2,500.00
Miscellaneous .....	176.79	216.61
To Other Special Revenue Funds:		
Audit Municipal Division .....	2,796.97	1,429.09
Education .....	1,056.72	—
Maine Forestry District .....	1,525.00	1,525.00
Board of Bar Examiners .....	108.32	15.19
Bureau of Health .....	—	764.89
To Public Service Enterprises:		
Augusta State Airport .....	8,000.00	8,000.00
To Working Capital Funds:		
Business Enterprises—Program for the Blind .....	—	200.00
To Trust and Agency Funds:		
Employees' Retirement System—Pension Fund .....	230,732.00	227,760.00
Employees' Retirement System—Expense Fund .....	13,036.00	10,000.00
Maine Teachers' Retirement Association .....	219,300.00	194,602.00
To Increase Trust Fund Earnings to Statutory Rates .....	42,845.58	32,855.68
	<b>\$ 570,873.38</b>	<b>\$ 525,600.06</b>
Total Available for Operating Expenditures .....	<b>\$28,010,603.95</b>	<b>\$24,074,064.05</b>
<b>DEBT RETIREMENT</b>		
Maine Agricultural Bonds .....	\$ 45,000.00	\$ 45,000.00
Maine War Bonds .....	100,000.00	100,000.00
	<b>\$ 145,000.00</b>	<b>\$ 145,000.00</b>
Total Available for Expenditures .....	<b>\$28,155,603.95</b>	<b>\$24,219,064.05</b>
<hr/>		
(A) Reserve for Authorized Expenditures per Page 25 .....	\$ 1,138,592.59	
Adjustment of Reserve .....	681.94	
Reserve for Authorized Expenditures—As Above .....	<u>\$ 1,137,910.65</u>	



DETAIL OF THIS YEAR				
Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 46,903.00	—	\$ 51,296.00	—	—
—	—	—	—	—
—	—	—	\$ 176.79	—
1,650.00	—	—	2,796.97	—
—	—	—	1,056.72	—
1,525.00	—	—	1,525.00	—
—	—	—	108.32	—
—	—	—	—	—
8,000.00	—	8,000.00	—	—
—	—	—	—	—
230,732.00	—	230,732.00	—	—
10,500.00	—	13,036.00	—	—
219,300.00	—	—	219,300.00	—
32,698.00	—	42,845.58	—	—
\$ 551,308.00	—	\$ 345,909.58	\$ 224,963.80	—
\$23,232,299.00	\$1,137,910.65	\$20,117,128.94	\$ (45,000.00)	\$6,800,564.36
\$ 45,000.00	—	—	\$ 45,000.00	—
100,000.00	—	\$ 100,000.00	—	—
\$ 145,000.00	—	\$ 100,000.00	\$ 45,000.00	—
\$23,377,299.00	\$1,137,910.65 (A)	\$20,217,128.94	—	\$6,800,564.36

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

	TOTAL	
	1947	1946
<b>GENERAL ADMINISTRATION</b>		
Accounts and Control, Bureau of .....	\$ 220,666.87	\$ 211,622.36
Attorney General, Department of .....	97,350.48	91,673.37
Audit, Department of .....	60,640.53	49,666.75
Emergency Municipal Finance Board .....	—	—
Emergency Payroll Fund .....	—	—
Executive, Department of .....	96,763.98	69,249.94
Finance Commissioner and Bureau of Budget .....	20,701.26	16,903.82
Legislative .....	383,070.14	49,861.74
Revisor of Statutes .....	10,775.01	23,676.16
Judicial .....	225,072.13	209,878.35
Personnel Board .....	19,139.74	17,548.57
Public Buildings, Superintendent of .....	188,797.06	191,421.82
Purchases, Bureau of .....	50,584.22	41,458.14
Secretary of State, Department of .....	46,928.41	34,028.81
Taxation, Bureau of .....	141,885.56	114,270.67
Treasurer of State, Department of .....	31,993.10	29,585.82
Interstate Cooperation, Commission for .....	2,000.00	1,788.81
Legislation, Commissioners of Uniform .....	486.05	—
	\$ 1,596,854.54	\$ 1,152,635.13
<b>PROTECTION OF PERSONS AND PROPERTY</b>		
Adjutant General, Department of .....	\$ 225,685.25	\$ 220,109.92
Banks and Banking, Department of .....	76,679.57	67,162.61
Boxing Commission .....	4,392.38	3,732.46
Emergency War Fund .....	322.09	159,630.71
War Veterans Services .....	39,314.95	44,660.81
Fisheries and Game, Department of Inland (Search for Lost Persons) .....	1,447.03	397.99
Industrial Accident Commission .....	64,068.65	52,054.11
Insurance, Department of .....	23,462.96	20,362.71
Labor and Industry, Department of .....	32,170.95	29,482.01
State Police (Fingerprinting of School Children) .....	10,563.64	8,377.95
Public Utilities Commission .....	88,439.98	69,595.36
Racing Commission .....	16,659.72	12,620.22
	\$ 583,207.17	\$ 688,186.86
<b>DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES</b>		
Agriculture, Department of .....	\$ 417,147.55	\$ 400,549.90
Development Commission, Maine .....	220,035.36	192,996.86
Fisheries and Game, Department of Inland .....	1,066,116.89	729,659.92
Forestry, Department of .....	142,461.03	108,056.89
Sea and Shore Fisheries, Department of .....	145,171.72	130,030.40
Atlantic States Marine Fisheries Commission .....	1,100.00	1,100.00
	\$ 1,992,032.55	\$ 1,562,393.97
<b>HEALTH AND SANITATION</b>		
Health, Bureau of .....	\$ 289,067.28	\$ 222,089.97
Sanitary Water Board .....	11,609.82	11,695.23
	\$ 300,677.10	\$ 233,785.20

**DETAIL OF THIS YEAR**

<b>Budget</b>	<b>Personal Services</b>	<b>Other Current Expenditures</b>	<b>Grants Subsidies and Pensions</b>	<b>Capital Outlays</b>	<b>Debt Retirement</b>
\$ 211,830.00	\$ 158,053.44	\$ 56,185.16	\$ 17.00	\$ 6,411.27	—
104,300.00	80,811.14	15,167.09	—	1,372.25	—
50,500.00	54,060.62	6,428.42	—	151.49	—
1,000.00	—	—	—	—	—
—	—	—	—	—	—
67,130.00	51,517.71	39,397.73	1,400.00	4,448.54	—
24,550.00	15,359.86	4,530.67	—	810.73	—
261,000.00	247,832.20	120,757.71	340.00	14,140.23	—
10,042.00	10,488.08	286.93	—	—	—
240,924.00	179,316.51	9,755.62	36,000.00	—	—
17,400.00	15,612.19	2,900.91	—	626.64	—
144,280.00	114,988.74	56,126.25	191.75	17,490.32	—
40,610.00	43,861.88	5,640.36	—	1,081.98	—
41,600.00	21,577.64	24,894.19	—	456.58	—
127,330.00	66,659.72	70,595.93	1,505.00	3,124.91	—
31,150.00	20,539.93	11,404.42	—	48.75	—
2,000.00	—	2,000.00	—	—	—
350.00	—	486.05	—	—	—
<b>\$ 1,375,996.00</b>	<b>\$ 1,080,679.66</b>	<b>\$ 426,557.44</b>	<b>\$ 39,453.75</b>	<b>\$ 50,163.69</b>	<b>—</b>
\$ 233,076.00	\$ 118,186.96	\$ 100,187.33	\$ 2,158.85	\$ 5,152.11	—
69,920.00	57,690.32	18,989.25	—	—	—
4,500.00	2,755.20	1,637.18	—	—	—
—	—	322.09	—	—	—
—	28,088.44	9,370.32	937.50	918.69	—
1,500.00	—	.45	—	1,446.58	—
64,300.00	54,557.91	7,728.64	—	1,782.10	—
22,150.00	19,584.75	3,045.33	—	832.88	—
29,000.00	25,602.45	6,332.99	13.00	222.51	—
10,000.00	7,644.90	1,959.50	—	959.24	—
72,984.00	57,789.65	15,877.62	14,372.06	400.65	—
12,000.00	12,726.55	3,933.17	—	—	—
<b>\$ 519,430.00</b>	<b>\$ 384,627.13</b>	<b>\$ 169,383.87</b>	<b>\$ 17,481.41</b>	<b>\$ 11,714.76</b>	<b>—</b>
\$ 393,965.00	\$ 158,111.10	\$ 151,927.47	\$ 101,455.98	\$ 5,653.00	—
200,000.00	42,193.60	167,850.00	7,000.00	2,991.76	—
679,486.00	458,068.16	353,181.00	50,952.24	203,915.49	—
120,872.00	81,172.96	24,996.28	27,287.60	9,004.19	—
133,300.00	87,263.48	53,828.57	3.00	4,076.67	—
1,100.00	—	—	1,100.00	—	—
<b>\$ 1,528,723.00</b>	<b>\$ 826,809.30</b>	<b>\$ 751,783.32</b>	<b>\$ 187,798.82</b>	<b>\$ 225,641.11</b>	<b>—</b>
\$ 245,027.00	\$ 189,964.20	\$ 87,670.92	\$ 7,977.00	\$ 3,455.16	—
13,000.00	6,870.20	4,586.12	—	153.50	—
<b>\$ 258,027.00</b>	<b>\$ 196,834.40</b>	<b>\$ 92,257.04</b>	<b>\$ 7,977.00</b>	<b>\$ 3,608.66</b>	<b>—</b>

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

	TOTAL	
	1947	1946
<b>WELFARE AND CHARITIES</b>		
Administration—Welfare .....	\$ 753,744.74	\$ 635,905.58
Blind, Aid to .....	304,844.00	299,917.50
Education of .....	23,726.73	20,941.90
Services for .....	7,139.07	5,549.74
Rehabilitation of .....	6,866.57	3,566.18
Charitable Institutions .....	31,780.67	31,706.72
Children, Aid to Dependent .....	1,796,419.00	1,207,143.00
Board and Care of Neglected .....	647,613.91	563,730.29
Hospitals, Public and Private .....	288,000.00	288,000.00
Indians, Passamaquoddy .....	79,785.15	70,013.71
Penobscot .....	56,388.18	49,516.00
Indian Island to Old Town Ferry .....	700.75	—
Insane, Examination and Commitment of .....	386.20	174.40
Old Age Assistance, Benefits .....	5,969,536.43	5,388,244.49
Burials .....	52,274.26	54,014.66
Paupers, Support of State (Includes Jefferson Camp) .....	513,660.64	414,006.08
Pensions, Special .....	56,070.14	58,907.20
Soldiers, Sailors and their Widows, Burial of .....	—	400.00
Soldiers and Sailors, Support of Dependent .....	31,831.51	34,935.51
World War Assistance .....	307,388.21	182,219.00
G. A. R., Department of Maine .....	1,500.00	1,500.00
	<b>\$10,929,656.16</b>	<b>\$ 9,310,391.96</b>
<b>INSTITUTIONAL SERVICE</b>		
Administration .....	\$ 22,334.92	\$ 14,525.63
Emergency Tuberculosis Service .....	24,082.51	16,632.70
Parole Board .....	18,178.58	12,995.88
	<b>\$ 64,596.01</b>	<b>\$ 44,154.21</b>
Charitable Institutions:		
Maine School for the Deaf .....	\$ 74,863.70	\$ 60,027.99
Military and Naval Children's Home .....	49,564.01	39,365.90
	<b>\$ 124,427.71</b>	<b>\$ 99,393.89</b>
State Hospitals and Sanatoriums:		
Augusta State Hospital .....	\$ 884,205.06	\$ 652,082.58
Bangor State Hospital .....	678,762.67	586,319.91
Central Maine Sanatorium .....	324,771.21	264,227.26
Northern Maine Sanatorium .....	178,733.64	151,650.77
Pownal State School .....	676,302.93	538,266.38
Western Maine Sanatorium .....	244,065.60	209,282.20
	<b>\$ 2,986,841.11</b>	<b>\$ 2,401,829.10</b>
Correctional Institutions:		
State School for Boys .....	\$ 175,560.21	\$ 159,530.51
State School for Girls .....	179,845.56	146,571.50
State Reformatory for Men .....	143,513.71	136,327.01
State Reformatory for Women .....	158,059.90	122,955.18
Maine State Prison .....	350,845.06	298,779.84
	<b>\$ 1,007,824.44</b>	<b>\$ 864,164.04</b>
	<b>\$ 4,183,689.27</b>	<b>\$ 3,409,541.24</b>

**DETAIL OF THIS YEAR**

<b>Budget</b>	<b>Personal Services</b>	<b>Other Current Expenditures</b>	<b>Grants Subsidies and Pensions</b>	<b>Capital Outlays</b>	<b>Debt Retirement</b>
\$ 756,112.00	\$ 595,818.67	\$ 137,304.11	\$ 1,108.00	\$ 19,513.96	—
325,735.00	—	76.00	304,768.00	—	—
25,000.00	—	—	23,726.73	—	—
7,745.00	—	5,516.13	1,572.30	50.64	—
10,000.00	—	405.59	6,460.98	—	—
38,320.00	—	—	31,780.67	—	—
1,283,040.00	—	—	1,796,419.00	—	—
529,900.00	—	4,685.97	642,927.94	—	—
288,000.00	—	—	288,000.00	—	—
60,978.00	17,940.46	12,836.27	48,903.17	105.25	—
47,820.00	10,187.52	10,209.06	35,755.90	235.70	—
—	—	.75	—	700.00	—
500.00	—	—	386.20	—	—
5,437,986.00	—	615.25	5,968,921.18	—	—
65,000.00	—	—	52,274.26	—	—
463,680.00	16,578.90	49,608.30	441,584.14	5,889.30	—
68,000.00	—	—	56,070.14	—	—
1,000.00	—	—	—	—	—
38,000.00	—	—	31,831.51	—	—
125,000.00	—	136.21	307,252.00	—	—
1,500.00	—	—	1,500.00	—	—
<b>\$ 9,573,316.00</b>	<b>\$ 640,525.55</b>	<b>\$ 221,393.64</b>	<b>\$10,041,242.12</b>	<b>\$ 26,494.85</b>	<b>—</b>
\$ 18,659.00	\$ 16,892.77	\$ 3,522.13	—	\$ 1,920.02	—
51,000.00	—	24,082.51	—	—	—
14,229.00	8,405.20	9,773.38	—	—	—
<b>\$ 83,888.00</b>	<b>\$ 25,297.97</b>	<b>\$ 37,378.02</b>	<b>—</b>	<b>\$ 1,920.02</b>	<b>—</b>
66,285.00	47,749.18	26,560.22	\$ 3.00	551.30	—
27,500.00	17,193.14	30,163.16	788.66	1,419.05	—
<b>\$ 93,785.00</b>	<b>\$ 64,942.32</b>	<b>\$ 56,723.38</b>	<b>\$ 791.66</b>	<b>\$ 1,970.35</b>	<b>—</b>
\$ 734,188.00	\$ 441,542.35	\$ 421,412.01	\$ 493.53	\$ 20,757.17	—
560,287.00	325,412.14	345,012.22	1,769.36	6,568.95	—
253,275.00	160,775.32	160,371.04	854.73	2,770.12	—
148,000.00	91,683.42	83,248.18	—	3,802.04	—
596,285.00	275,623.20	387,988.71	344.43	12,346.59	—
209,718.00	122,450.13	115,197.19	48.53	6,369.75	—
<b>\$ 2,501,753.00</b>	<b>\$1,417,486.56</b>	<b>\$1,513,229.35</b>	<b>\$ 3,510.58</b>	<b>\$ 52,614.62</b>	<b>—</b>
\$ 138,110.00	\$ 66,697.89	\$ 101,805.15	\$ 1,125.50	\$ 5,931.67	—
143,300.00	69,642.10	92,237.52	677.46	17,288.48	—
120,045.00	53,647.60	86,228.46	23.50	3,614.15	—
133,900.00	59,991.90	87,082.21	5.00	10,980.79	—
260,715.00	129,049.25	187,984.24	—	33,811.57	—
<b>\$ 796,070.00</b>	<b>\$ 379,028.74</b>	<b>\$ 555,337.58</b>	<b>\$ 1,831.46</b>	<b>\$ 71,626.66</b>	<b>—</b>
<b>\$ 3,475,496.00</b>	<b>\$1,886,755.59</b>	<b>\$2,162,668.33</b>	<b>\$ 6,133.70</b>	<b>\$128,131.65</b>	<b>—</b>

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

	<b>TOTAL</b>	
	1947	1946
<b>EDUCATION AND LIBRARIES</b>		
Education, Department of:		
Subsidies Paid to Cities and Towns:		
For Plans and Surveys .....	\$ 2,182.21	\$ 250.00
For Tuitions .....	191,742.77	183,387.25
For Teaching Positions .....	2,041,815.19	2,020,534.67
For School Census .....	500,997.00	638,880.81
For Conveyance in Lieu of Teaching Positions .....	151,641.79	140,566.93
For Temporary Residents .....	872.20	1,579.50
Administration .....	117,290.05	93,463.15
Aid to Academies .....	120,000.00	120,000.00
Normal and Training Schools .....	563,513.54	388,106.79
Schooling of Children in Unorganized Territories .....	170,421.42	112,394.18
Superintendents of Towns Comprising School Unions .....	163,494.48	160,682.61
Vocational Education and Rehabilitation .....	400,468.42	282,844.65
Education of Orphans of Veterans .....	—	—
Special Education for Physically Handicapped Children ..	7,312.00	7,499.98
Secondary Education for Island Children .....	840.50	—
Board of Approval of Institutions Offering Specialized Training .....	307.38	1,308.99
Physical Education .....	34,236.67	32,255.21
Pensions for Retired Teachers—Non-Contributory Only ..	387,370.62	371,993.69
Equalization of Educational Opportunities .....	475,912.86	302,948.14
School Lunch—Administration .....	11,001.78	—
Sub-Total .....	\$ 5,341,420.88	\$ 4,858,696.55
Historian, State .....	—	\$ 556.91
Library, Maine State .....	\$ 60,904.35	53,175.87
Maritime Academy, Maine .....	126,769.16	50,000.00
University of Maine .....	707,077.00	707,077.00
University of Maine—Housing Project .....	—	15,000.00
University of Maine—Additional Veterans Facilities .....	250,000.00	—
	\$ 6,486,171.39	\$ 5,684,506.33
<b>RECREATION, PARKS, ETC.</b>		
State Park Commission .....	\$ 40,549.56	\$ 27,554.61
Baxter State Park Commission .....	6,867.80	2,934.72
Military Forts and Reservations .....	3,613.46	13,881.63
	\$ 51,030.82	\$ 44,370.96
<b>INTEREST ON BONDED DEBT</b>		
Maine Agricultural Bonds .....	\$ 2,250.00	\$ 2,475.00
Maine War Bonds .....	5,000.00	21,625.00
	\$ 7,250.00	\$ 24,100.00
<b>MISCELLANEOUS</b>		
Miscellaneous Acts and Resolves .....	\$ 8,142.01	\$ 39,134.14
<b>MAINE STATE EMPLOYMENT SERVICE</b>		
Administration .....	—	—

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
—	—	—	\$ 2,182.21	—	—
\$ 160,000.00	—	—	191,742.77	—	—
2,039,000.00	—	—	2,041,815.19	—	—
500,000.00	—	—	500,997.00	—	—
135,000.00	—	—	151,641.79	—	—
1,500.00	—	—	872.20	—	—
97,851.00	\$ 84,622.97	\$ 30,939.10	107.00	\$ 1,620.98	—
120,000.00	—	—	120,000.00	—	—
383,286.00	310,275.28	225,974.89	1,069.03	26,194.34	—
115,675.00	50,118.00	114,482.32	5,332.70	488.40	—
165,770.00	127,657.05	26,237.43	9,600.00	—	—
299,849.00	89,844.11	47,865.60	217,283.14	45,475.57	—
1,200.00	—	—	—	—	—
10,000.00	—	—	7,312.00	—	—
5,000.00	—	—	840.50	—	—
5,000.00	80.00	227.38	—	—	—
40,000.00	—	—	34,236.67	—	—
397,600.00	1,900.00	78.15	384,821.26	571.21	—
483,000.00	—	—	475,912.86	—	—
—	7,895.08	2,560.61	—	546.09	—
\$ 4,959,731.00	\$ 672,392.49	\$ 448,365.48	\$ 4,145,766.32	\$ 74,896.59	—
\$ 500.00	—	—	—	—	—
56,570.00	\$ 29,847.92	\$ 21,081.67	\$ 9,702.85	\$ 271.91	—
50,000.00	—	—	126,769.16	—	—
707,077.00	—	—	707,077.00	—	—
—	—	—	—	—	—
—	—	—	250,000.00	—	—
\$ 5,773,878.00	\$ 702,240.41	\$ 469,447.15	\$ 5,239,315.33	\$ 75,168.50	—
\$ 24,225.00	\$ 25,031.43	\$ 7,499.65	\$ 12.00	\$ 8,006.48	—
3,500.00	5,076.57	1,478.23	—	313.00	—
17,025.00	1,297.19	1,181.90	—	1,134.37	—
\$ 44,750.00	\$ 31,405.19	\$ 10,159.78	\$ 12.00	\$ 9,453.85	—
\$ 2,250.00	—	\$ 2,250.00	—	—	—
20,250.00	—	5,000.00	—	—	—
\$ 22,500.00	—	\$ 7,250.00	—	—	—
\$ 3,860.00	\$ 1,885.00	\$ 1,500.00	\$ 2,860.00	\$ 1,897.01	—
\$ 40,000.00	—	—	—	—	—

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

	<b>TOTAL</b>	
	1947	1946
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>		
To Highway Fund:		
State Police—Departmental Operations .....	\$ 49,294.62	\$ 43,136.04
State Police—Construction of Barracks .....	—	2,500.00
Miscellaneous .....	176.79	216.61
To Other Special Revenue Funds:		
Audit Municipal Division .....	2,796.97	1,429.09
Education .....	1,056.72	—
Maine Forestry District .....	1,525.00	1,525.00
Board of Bar Examiners .....	108.32	15.19
Bureau of Health .....	—	764.89
To Public Service Enterprises:		
Augusta State Airport .....	7,276.96	7,292.38
To Working Capital Funds:		
Business Enterprises—Program for the Blind .....	—	200.00
To Trust and Agency Funds:		
Employees' Retirement System—Pension Fund .....	226,073.00	227,760.00
Employees' Retirement System—Expense Fund .....	12,890.96	10,000.00
Maine Teachers' Retirement Association .....	219,300.00	194,602.00
To Increase Trust Fund Earnings to Statutory Rates .....	42,795.58	24,810.97
	<b>\$ 563,294.92</b>	<b>\$ 514,252.17</b>
Total Operating Expenditures .....	<b>\$26,702,005.93</b>	<b>\$22,663,297.96</b>
<b>DEBT RETIREMENT</b>		
Maine Agricultural Bonds .....	\$ 45,000.00	45,000.00
Maine War Bonds .....	50,000.00	100,000.00
	<b>\$ 95,000.00</b>	<b>\$ 145,000.00</b>
Total Expenditures .....	<b>\$26,797,005.93</b>	<b>\$22,808,297.96</b>



DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 46,903.00	—	\$ 49,294.62	—	—	—
—	—	—	—	—	—
—	—	176.79	—	—	—
1,650.00	—	2,796.97	—	—	—
—	—	1,056.72	—	—	—
1,525.00	—	1,525.00	—	—	—
—	—	108.32	—	—	—
—	—	—	—	—	—
8,000.00	—	7,276.96	—	—	—
—	—	—	—	—	—
230,732.00	—	—	226,073.00	—	—
10,500.00	—	12,890.96	—	—	—
219,300.00	—	—	219,300.00	—	—
32,698.00	—	42,795.58	—	—	—
\$ 551,308.00	—	\$ 117,921.92	\$ 445,373.00	—	—
\$23,167,284.00	\$5,751,762.23	\$4,430,322.49	\$15,987,647.13	\$532,274.08	—
\$ 45,000.00	—	—	—	—	\$45,000.00
100,000.00	—	—	—	—	50,000.00
\$ 145,000.00	—	—	—	—	\$95,000.00
\$23,312,284.00	\$5,751,762.23	\$4,430,322.49	\$15,987,647.13	\$532,274.08	\$95,000.00

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

	1947	1946	Budget
Personal Services			
Salaries and Wages .....	\$ 5,751,762.23	\$ 4,460,697.88	\$ 5,014,519.00
Other Current Expenditures			
Professional Fees and Special Services .....	287,490.25	232,497.42	324,677.00
Traveling Expenses .....	466,573.12	416,409.67	435,565.00
Operating State Owned Passenger Cars .....	30,711.73	29,144.71	25,524.00
Operating State Owned Motor Vehicles, Planes and Boats .....	71,978.50	63,890.07	50,391.00
Utility Services .....	202,704.39	180,139.86	172,233.00
Rents .....	70,571.68	70,505.51	71,002.00
Repairs .....	247,155.01	187,099.20	152,180.00
Insurance .....	61,204.13	50,883.69	50,757.00
General Operating Expenses .....	494,135.94	420,067.02	423,505.00
Foods .....	1,394,170.61	1,124,168.49	1,011,649.00
Fuels .....	340,758.01	296,313.13	317,456.00
Office Supplies .....	95,175.70	85,572.19	71,143.00
Clothing and Clothing Materials .....	127,770.66	101,489.60	110,936.00
Other Departmental and Institutional Supplies .....	414,750.84	322,487.70	315,387.00
Bond Interest .....	7,250.00	24,100.00	22,500.00
Contributions and Transfers to Other Funds .....	117,921.92	91,890.17	101,276.00
Total Other Current Expenditures .....	\$ 4,430,322.49	\$ 3,696,658.43	\$ 3,656,181.00
Grants, Subsidies and Pensions			
Grants to Federal Government .....	\$ 14,357.39	\$ 7,192.20	\$ 10,500.00
Grants to Cities and Towns .....	3,592,050.55	3,486,205.80	3,559,240.00
Grants to Public and Private Organizations .....	1,591,038.06	1,417,215.28	1,262,992.00
Grants to Individuals for Aid to Dependent Children .....	1,796,419.00	1,207,081.00	1,283,040.00
Grants to Individuals for Old Age Assistance .....	5,966,915.00	5,386,591.00	5,437,986.00
Grants to Individuals for Assistance and Relief .....	1,936,868.22	1,666,027.80	1,624,694.00
Miscellaneous Grants to Individuals .....	121,098.47	133,864.94	113,523.00
Pensions .....	968,900.44	929,598.52	1,007,028.00
Total Grants, Subsidies and Pensions .....	\$15,987,647.13	\$14,233,776.54	\$14,299,003.00
Capital Outlays			
Land or Land Rights .....	\$ 26,341.40	\$ 12,852.73	—
Buildings and Improvements .....	160,697.78	80,873.81	\$ 27,875.00
Equipment .....	345,234.90	178,438.57	169,706.00
Total Capital Outlays .....	\$ 532,274.08	\$ 272,165.11	\$ 197,581.00
Total Operating Expenditures .....	\$26,702,005.93	\$22,663,297.96	\$23,167,284.00
Debt Retirement .....	95,000.00	145,000.00	145,000.00
Total Expenditures .....	\$26,797,005.93	\$22,808,297.96	\$23,312,284.00

GENERAL FUND  
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES  
JUNE 30

	Reserved for Authorized Expenditures (Carrying Balances)		Unexpended Balances Lapsed	
	1947	1946	1947	1946
<b>GENERAL ADMINISTRATION</b>				
Accounts and Control, Bureau of .....	—	\$ 3,903.82	\$ 7,880.81	\$ 8,311.66
Attorney General, Department of .....	\$ 6,257.09	8,134.67	6,364.34	9,218.76
Audit, Department of .....	—	—	329.67	93.24
Emergency Municipal Finance Board .....	—	—	1,000.00	1,000.00
Emergency Payroll Fund .....	—	—	59,476.80	—
Executive, Department of .....	8,507.91	15,222.92	2,999.27	2,839.60
Finance Commissioner and Bureau of Budget .....	—	675.00	4,521.59	996.18
Legislative .....	764.51	15,095.95	11,311.32	1,210.16
Revisor of Statutes .....	—	—	8.99	3,438.64
Judicial .....	—	—	17,774.55	24,506.46
Personnel Board .....	—	120.75	291.01	735.78
Public Buildings, Superintendent of .....	5,402.84	21,428.89	1,799.99	10,678.09
Purchases, Bureau of .....	—	361.27	—	1,853.39
Secretary of State, Department of .....	—	—	—	3,277.21
Taxation, Bureau of .....	—	2,509.31	1,082.16	7,881.08
Treasurer of State, Department of .....	3,700.00	—	150.30	1,419.30
Interstate Cooperation, Commission for .....	—	—	—	211.19
Legislation, Commissioners of Uniform .....	—	—	—	350.00
	<b>\$ 24,632.35</b>	<b>\$ 67,452.58</b>	<b>\$ 114,990.80</b>	<b>\$ 78,020.74</b>
<b>PROTECTION OF PERSONS AND PROPERTY</b>				
Adjutant General, Department of .....	\$ 100,075.44	\$ 83,625.56	\$ 4,270.08	\$ 18,452.07
Banks and Banking, Department of .....	—	—	44.33	3,858.66
Boxing Commission .....	—	—	201.62	767.54
Emergency War Fund .....	955.64	6,066.17	5,681.21	4,868.52
War Veterans Services .....	32.00	1,326.20	747.25	1,452.99
Fisheries and Game, Department of Inland (Search for Lost Persons) .....	—	—	52.97	1,102.01
Industrial Accident Commission .....	—	—	3,046.35	11,445.89
Insurance, Department of .....	—	852.17	285.21	953.19
Labor and Industry, Department of .....	200.00	—	—	17.99
State Police (Fingerprinting of School Children) .....	—	—	658.36	1,203.45
Public Utilities Commission .....	1,000.81	3,771.20	8.53	2,099.42
Racing Commission .....	—	—	7.28	—
	<b>\$ 102,263.89</b>	<b>\$ 95,641.30</b>	<b>\$ 15,003.19</b>	<b>\$ 46,221.73</b>
<b>DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES</b>				
Agriculture, Department of .....	\$ 3,906.37	\$ 9,305.87	\$ 12,819.57	\$ 20,906.27
Development Commission, Maine .....	12,622.16	31,151.22	—	—
Fisheries and Game, Department of Inland .....	432,483.23	495,529.15	—	—
Forestry, Department of .....	14,935.02	16,655.00	4,551.35	999.15
Sea and Shore Fisheries, Department of .....	31,539.43	45,267.97	4,002.27	—
	<b>\$ 495,486.21</b>	<b>\$ 597,909.21</b>	<b>\$ 21,373.19</b>	<b>\$ 21,905.42</b>
<b>HEALTH AND SANITATION</b>				
Health, Bureau of .....	\$ 8,604.88	\$ 11,477.43	\$ 2,728.20	—
Sanitary Water Board .....	—	—	2,661.29	\$ 1,151.35
	<b>\$ 8,604.88</b>	<b>\$ 11,477.43</b>	<b>\$ 5,389.49</b>	<b>\$ 1,151.35</b>

GENERAL FUND  
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES  
JUNE 30

	Reserved for Authorized Expenditures (Carrying Balances)		Unexpended Balances Lapsed	
	1947	1946	1947	1946
<b>WELFARE AND CHARITIES</b>				
Administration—Welfare .....	\$ 22,000.68	\$ 9,778.87	\$ 19,424.10	—
Blind, Aid to .....	12,922.50	7,527.00	3,635.50	—
Education of .....	—	—	59.30	—
Services for .....	—	—	605.93	—
Rehabilitation of .....	33.77	3,225.10	692.23	—
Charitable Institutions .....	—	—	6,539.33	\$ 6,613.28
Children, Aid to Dependent .....	6,379.76	—	5,420.94	—
Board and Care of Neglected .....	4,197.04	—	—	—
Indians, Penobscot .....	—	—	533.78	—
Indian Island to Old Town Ferry .....	4,299.25	5,000.00	—	—
Insane, Examination and Commitment of .....	—	—	113.80	—
Old Age Assistance .....	141,513.59	—	3,628.05	—
Paupers, Support of State (Includes Jefferson Camp) .....	55,592.00	22,864.89	90.92	—
Pensions, Special .....	—	—	3,789.93	—
Soldiers, Sailors and their Widows, Burial of .....	—	—	1,000.00	—
World War Assistance .....	—	—	6,271.79	—
	<b>\$ 246,938.59</b>	<b>\$ 48,395.86</b>	<b>\$ 51,805.60</b>	<b>\$ 6,613.28</b>
<b>INSTITUTIONAL SERVICE</b>				
Administration .....	—	\$ 3,078.65	\$ 240.85	—
Emergency Tuberculosis Service .....	—	—	6,917.49	\$ 34,367.30
Parole Board .....	—	—	—	1,233.12
Charitable Institutions:				
Maine School for the Deaf .....	\$ 684.00	\$ 1,498.00	\$ 153.50	—
State Hospitals and Sanatoriums:				
Augusta State Hospital .....	5,150.20	18,216.42	330.16	—
Central Maine Sanatorium .....	—	2,445.30	985.19	—
Northern Maine Sanatorium .....	3,000.00	2,874.28	—	—
Pownal State School .....	—	5,844.62	3,730.15	—
	<b>\$ 8,150.20</b>	<b>\$ 29,380.62</b>	<b>\$ 5,045.50</b>	<b>—</b>
Correctional Institutions:				
State School for Boys .....	7,124.90	7,865.38	\$ 502.31	—
State School for Girls .....	—	9,564.22	—	—
State Reformatory for Men .....	—	331.10	—	—
State Reformatory for Women .....	7,000.00	11,222.78	203.01	\$ 2,234.23
Maine State Prison .....	1,942.17	30,000.00	—	—
	<b>\$ 16,067.07</b>	<b>\$ 58,983.48</b>	<b>\$ 705.32</b>	<b>\$ 2,234.23</b>
	<b>\$ 24,901.27</b>	<b>\$ 92,940.75</b>	<b>\$ 13,062.66</b>	<b>\$ 37,834.65</b>
<b>EDUCATION AND LIBRARIES</b>				
Education, Department of:				
Subsidies Paid to Cities and Towns:				
For Plans and Surveys .....	\$ 24,104.85	\$ 14,473.75	—	—
For Tuitions .....	—	—	—	—
For School Census .....	—	—	—	\$ 119.19
For Temporary Residents .....	—	—	\$ 298.56	—
Administration .....	—	1,121.87	—	1,875.22
Normal and Training Schools .....	52,411.51	81,970.03	4,846.17	960.31
Schooling Children in Unorganized Territories .....	21,000.00	—	—	—
Superintendents of Towns Comprising School Unions .....	—	—	—	3,737.39
Vocational Education and Rehabilitation .....	2,165.52	116,210.84	3,759.02	6,496.27
Education of Orphans of Veterans .....	—	—	1,200.00	1,200.00

GENERAL FUND  
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES  
JUNE 30

	Reserved for Authorized Expenditures (Carrying Balances)		Unexpended Balances Lapsed	
	1947	1946	1947	1946
EDUCATION AND LIBRARIES (Cont.)				
Special Education for Physically Handicapped Children ..	—	—	33.17	.02
Secondary Education for Island Children .....	—	—	—	5,000.00
Board of Approval of Institutions Offering Specialized Training .....	—	—	4,692.62	3,691.01
Physical Education .....	—	—	3,345.46	2,744.79
Pensions for Retired Teachers—Non-Contributory Only ...	—	532.50	—	25,120.94
Equalization of Educational Opportunities .....	—	—	10,904.49	7,164.39
School Lunch—Administration .....	—	—	3,997.22	—
Sub-total .....	\$ 99,681.88	\$ 214,308.99	\$ 33,076.71	\$ 58,109.53
Historian, State .....	1,217.52	717.52	—	—
Library, Maine State .....	1,111.96	2,829.08	112.00	1,999.55
	\$ 102,011.36	\$ 217,855.59	\$ 33,188.71	\$ 60,109.08
RECREATION, PARKS, ETC.				
State Park Commission .....	\$ 2,438.70	\$ 1,089.08	\$ 37.32	\$ 3,433.31
Baxter State Park Commission .....	—	—	139.13	189.83
Military Forts and Reservations .....	—	1,162.66	109.67	—
	\$ 2,438.70	\$ 2,251.74	\$ 286.12	\$ 3,623.14
INTEREST ON BONDED DEBT				
Maine War Bonds .....	—	—	\$ 17,414.32	\$ 4,312.32
MISCELLANEOUS				
Miscellaneous Acts and Resolves .....	\$ 1,053.23	\$ 4,668.13	\$ 175.00	\$ 1,033.90
MAINE STATE EMPLOYMENT SERVICE				
Administration .....	—	—	\$ 20,000.00	—
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS				
To Highway Fund:				
State Police—Departmental Operations .....	—	—	\$ 2,001.38	\$ 2,595.56
To Public Service Enterprises:				
Augusta State Airport .....	—	—	723.04	707.62
To Trust and Agency Funds:				
Employees' Retirement System—Pension Fund .....	—	—	4,659.00	—
Employees' Retirement System—Expense Fund .....	—	—	145.04	—
To Increase Trust Fund Earnings to Statutory Rates .....	—	—	50.00	8,044.71
	—	—	\$ 7,578.46	\$ 11,347.89
DEBT RETIREMENT				
Maine War Bonds .....	—	—	\$ 50,000.00	—
<b>Total</b> .....	<b>\$1,008,330.48</b>	<b>\$1,138,592.59</b>	<b>\$350,267.54</b>	<b>\$272,173.50</b>

GENERAL FUND  
ANALYSIS OF STATE CONTINGENT ACCOUNT  
YEAR ENDED JUNE 30, 1947

Balance July 1, 1946 .....		\$500,000.00
TRANSFER TO TAKE CARE OF EMPLOYEES		
SALARY INCREASES PER CHAP. 135		
PRIVATE AND SPECIAL LAWS OF 1945		
Superintendent of Public Buildings .....	\$ 5,200.00	
Bureau of Purchases .....	495.00	
Secretary of State .....	13.52	
Revisor of Statutes .....	104.00	
Labor and Industry .....	110.84	
Contributions and Transfers—Employees' Retirement System—Expense Fund .....	416.00	
		\$ 6,339.36
ACCOUNTS AND CONTROL, BUREAU OF		
Installation of filing racks at Vickery Hill Bldg. ....		3,000.00
ATTORNEY GENERAL, DEPARTMENT OF		
Extradition costs from Salt Lake City, Utah .....		707.24
AUDIT, DEPARTMENT OF		
Increased activities and printing costs .....		5,200.00
EXECUTIVE, DEPARTMENT OF		
Expense of external audit .....	15,840.03	
Expense accounts of Retired Councillors to consider report of external audit ..	130.83	
Additional expense of Executive Council resulting from Special Session ..	3,800.00	
N. E. Governors Freight Rate Committee .....	1,400.00	
Unpaid Automobile Mileage of former State Employee .....	9.38	
		21,180.24
PUBLIC BUILDINGS, SUPERINTENDENT OF		
Additional expense of operating Vickery Hill Bldg. ....	4,300.00	
Purchase of Restaurant Equipment .....	850.00	
		5,150.00
PURCHASES, BUREAU OF		
Expense not originally budgeted .....	1,809.00	
To partially cover salary of apprentice State Printer .....	1,870.00	
		3,679.00
SECRETARY OF STATE, DEPARTMENT OF		
To partially offset budget cut in election Department .....		4,100.00
TREASURER OF STATE, DEPARTMENT OF		
Additional Administration Costs .....		3,700.00
LEGISLATION, COMMISSIONERS OF UNIFORM		
Additional Requirements .....		136.05
LEGISLATION		
To cover deficit resulting from the long session .....	38,802.12	
Committee to Study Forest Lands .....	250.00	
		39,052.12
REVISOR OF STATUTES		
Additional Requirements .....		56.00
ADJUTANT GENERAL, DEPARTMENT OF		
Purchase of History of Civilian Defense .....		100.00
BANKS AND BANKING, DEPARTMENT OF		
Increased operating costs .....		1,500.00
EMERGENCY WAR FUND		
State Nutrition Committee .....		173.16
WAR VETERANS SERVICES		
Additional Administration Requirements .....		6,800.00

GENERAL FUND  
ANALYSIS OF STATE CONTINGENT ACCOUNT  
YEAR ENDED JUNE 30, 1947

LABOR AND INDUSTRY, DEPARTMENT OF		
Increase in salary of Commissioner .....	\$ 500.00	
Expense of Board of Arbitration and Conciliation .....	259.11	
		\$ 759.11
PUBLIC UTILITIES COMMISSION		
Increase in Operating Costs .....		7,550.00
RACING COMMISSION		
Salary of Veterinarian and increase in general expense .....		4,570.00
FORESTRY DEPARTMENT		
Fire Fighting Equipment .....	6,982.92	
Exhibit at Eastern States Exposition .....	400.00	
		7,382.92
SEA AND SHORE FISHERIES, DEPARTMENT OF		
Scientific Study of Lobsters .....	6,000.00	
Settlement of a Prior Year Account .....	500.00	
		6,500.00
SANITARY WATER BOARD		
Increased duties by law for which funds were not provided .....		500.00
WELFARE ADMINISTRATION		
Expense of an Assistant Attorney General assigned to the Department ..		3,000.00
AUGUSTA STATE HOSPITAL		
Additional Requirements for Personnel .....		14,000.00
BANGOR STATE HOSPITAL		
Additional Requirements for Personnel .....		5,500.00
NORTHERN MAINE SANATORIUM		
Additional requirements for personnel .....	5,500.00	
Refrigeration Equipment .....	3,000.00	
		8,500.00
EDUCATION, DEPARTMENT OF		
Administration of School Lunch Program .....	15,000.00	
To offset loss of dedicated revenue and Legislative Budget cuts .....	30,533.00	
To cover increased costs of teachers conveyance and tuitions .....	21,000.00	
		66,533.00
MAINE STATE LIBRARY		
Purchase of History of Civilian Defense .....		100.00
MAINE MARITIME ACADEMY		
To cover increased food costs .....		25,000.00
BAXTER STATE PARK COMMISSION		
To cover additional operating costs not budgeted .....		2,000.00
CONTRIBUTIONS AND TRANSFERS		
Additional Amount Needed to Pay Legal Rate of Interest on Trust Funds		10,147.58
Total Appropriation .....		\$262,915.78
Balance June 30, 1947 (Before Closing) .....		237,084.22
Add—Amount necessary to Bring Account to \$450,000.00 in accordance with Chapter 26 Public Laws of 1945 .....		212,915.78
<b>Balance June 30, 1947</b> .....		<b>\$450,000.00</b>

**GENERAL FUND**  
**APPROPRIATIONS FROM UNAPPROPRIATED SURPLUS**  
**YEAR ENDED JUNE 30, 1947**

	<b>Balance June 30, 1946</b>	<b>Appropriation Surplus</b>
Maine Post War Public Works Reserve—Maine Development Commission	\$ 15,515.13	—
Central Maine Sanatorium—Installing and Equipping Laundry	15,000.00	—
Pownal State School—Erection of Employees' Building	318.66	—
Pownal State School—Construction of Dormitories, Enlargement of Heating Plant and Enlargement of Reservoir	407,762.47	—
Department of Inland Fisheries and Game—Construction of Fish Hatcheries and Rearing Stations	140,521.12	—
Department of Agriculture—Eradication of Bangs Disease	122,707.27	—
University of Maine—Mill Tax Deficiency	429,176.00	—
Reformatory for Women—Purchase of Land and Buildings	500.00	—
Bangor State Hospital—Construction	663,026.15	—
Maine Post War Public Works Reserve—Planning 1945	10,000.00	—
State School for Girls—Heating Plant	85,000.00	—
Remove Floating Islands in Corundell Lake in Corinna	2,000.00	—
Maine State Prison—Purchasing Land	619.62	—
Maintenance and Development of Parks	39,234.26	—
Augusta State Hospital—Construction	346,703.33	—
Education—Additional Training by Normal Schools	—	\$30,000.00
Maine Development Commission—Promotion of New Industries	—	25,000.00
Ricker Classical Institute and Junior College	—	—
University of Maine—Construction of Dormitories	—	—
	<b>\$2,278,084.01</b>	<b>\$55,000.00</b>
(A) Lapsed to Maine Post War Public Works Reserve	\$ 15,515.13	
Lapsed to Unappropriated Surplus	11,145.49	
	<b>\$26,660.62</b>	

**STATEMENT OF BONDED INDEBTEDNESS**  
**YEAR ENDED JUNE 30**

<b>DESCRIPTION OF LOAN</b>	<b>Date of Original Issue</b>	<b>Interest Rate</b>
<b>GENERAL BONDED DEBT</b>		
<b>Serial Bonds</b>		
War Bonds (For Armories, Airports, State Guard, Military Defense, etc.)	May 1, 1941	1 1/4%
Agricultural Bonds (Eradication of Bangs Disease)	February 1, 1943	1%
Total		

(A) \$700,000 called November 1, 1946 at 102.



from: Post War Reserve	Total Available	Expenditures	Balance June 30, 1947	
			Carried	Lapsed
—	\$ 15,515.13	—	—	\$15,515.13
—	15,000.00	—	\$ 15,000.00	—
—	318.66	\$ 120.00	—	198.66
—	407,762.47	6,041.10	401,721.37	—
—	140,521.12	140,521.12	—	—
—	122,707.27	16,264.61	106,442.66	—
—	429,176.00	429,176.00	—	—
—	500.00	—	—	500.00
—	663,026.15	—	663,026.15	—
—	10,000.00	—	10,000.00	—
—	85,000.00	—	85,000.00	—
—	2,000.00	2,000.00	—	—
—	619.62	—	—	619.62
—	39,234.26	29,153.93	10,080.33	—
—	346,703.33	—	346,703.33	—
—	30,000.00	20,172.79	—	9,827.21
—	25,000.00	7,308.55	17,691.45	—
\$ 50,000.00	50,000.00	50,000.00	—	—
1,000,000.00	1,000,000.00	1,000,000.00	—	—
<b>\$1,050,000.00</b>	<b>\$3,383,084.01</b>	<b>\$1,700,758.10</b>	<b>\$1,655,665.29 (A)</b>	<b>\$26,660.62</b>

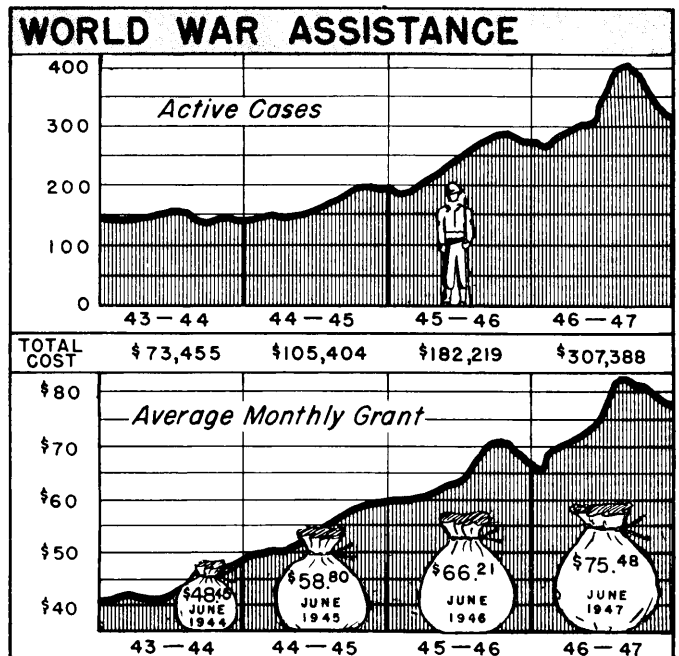
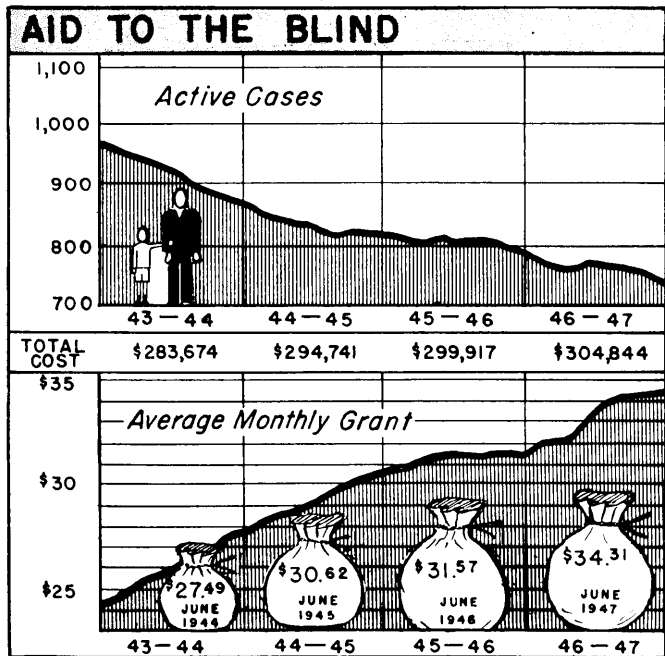
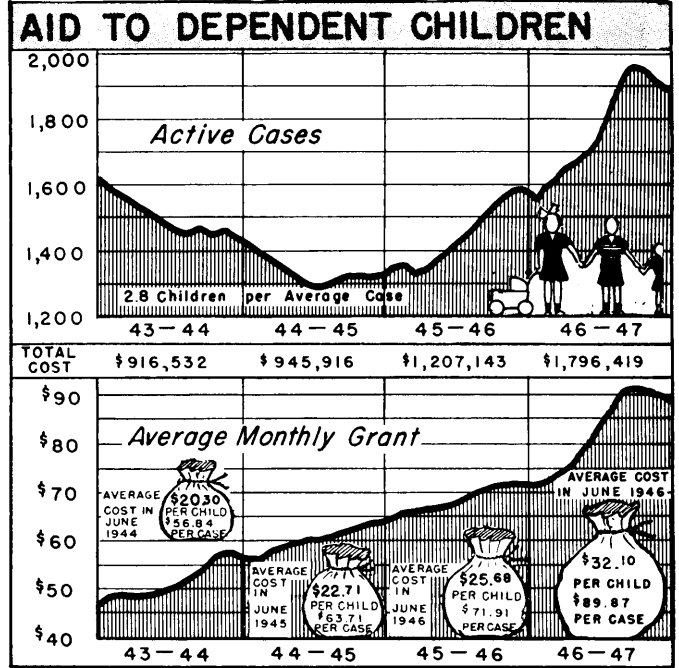
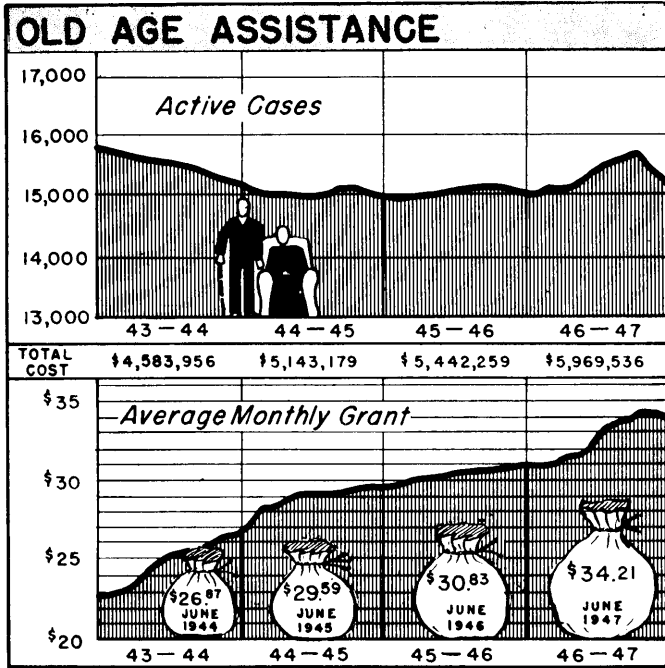
BONDED DEBT AND INTEREST MATURITIES  
JUNE 30, 1947

Year Ending June 30	Maine Agricultural	
	Bond Maturities	Interest Maturities
1948 .....	\$ 45,000	\$1,800
1949 .....	45,000	1,350
1950 .....	45,000	900
1951 .....	45,000	450
	<b>\$180,000</b>	<b>\$4,500</b>

Date of Maturity of Bond	Amount of Issue	Unmatured Debt Outstanding June 30, 1946	Current Transactions		Unmatured Debt Outstanding June 30, 1947
			New Bonds Issued	Matured or Called	
1942-1961 Inclusive	\$1,000,000	\$750,000		\$750,000	— (A)
1947-1951 Inclusive	225,000	225,000		45,000	\$180,000
	<b>\$1,225,000</b>	<b>\$975,000</b>		<b>\$795,000</b>	<b>\$180,000</b>

# PUBLIC ASSISTANCE STATISTICS

Statistics prepared by Department of Health and Welfare



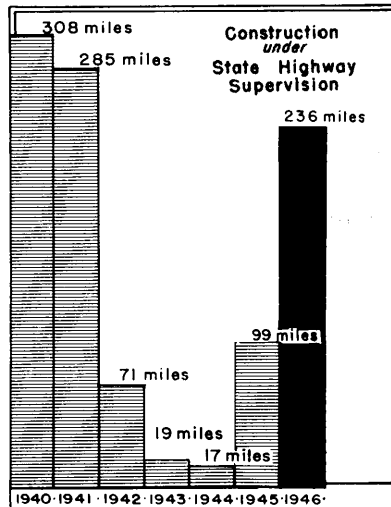
# HIGHWAY FUND

Revenues from the gasoline tax, registration of motor vehicles and certain other revenues are restricted by law to use for highway and bridge construction and maintenance. From these revenues the Legislature makes appropriations for various activities of the Highway Commission. Any revenues not appropriated by the Legislature are available for allocation by the Highway Commission for certain limited purposes. Some highway appropriations are supplemented by revenues earmarked for specific purposes.

## Contents

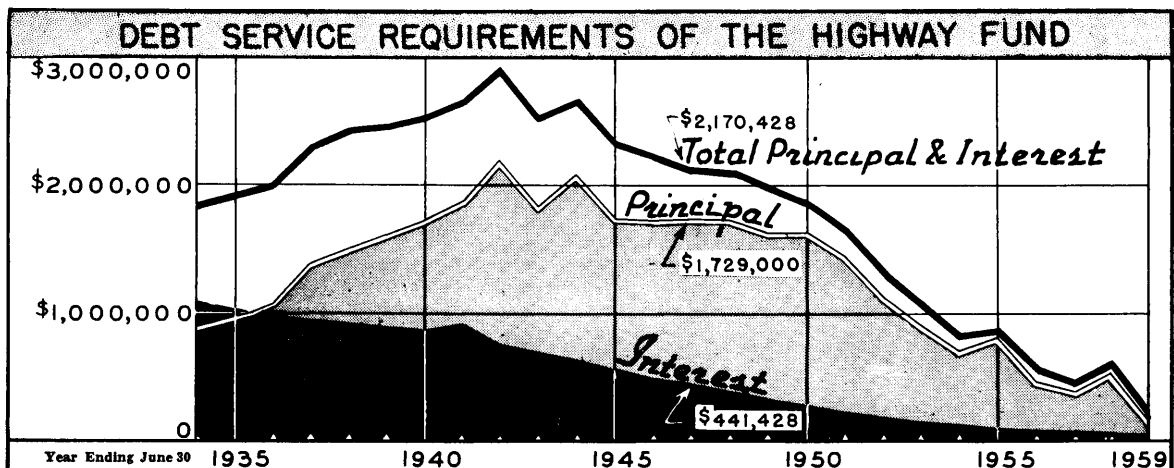
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# HIGHWAY FUND



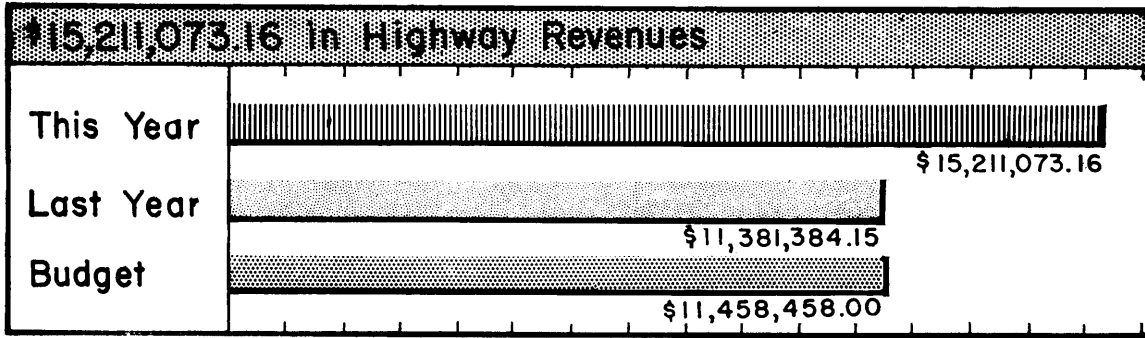
In the fiscal year 1946-47 a large increase is reflected in operations over the previous years. This is due to the fact that materials needed for construction and maintenance were more plentiful than they have been during the war years.

The operation of the Highway Department shows a loss for the 1946-47 year; this loss amounted to approximately \$515,000. The Highway Surplus shows a decrease of approximately \$1,861,000, reflecting the \$515,000 loss in operations and an increase in Reserve for Authorized Expenditures of \$1,177,853. An additional decrease of \$175,000 was brought about by an advance of \$175,000 for additional Working Capital for the Highway Garage. During the fiscal year there was retired \$1,729,000 of highway bonds. No new bonds were issued. The debt service requirements of the Highway Fund are shown in the chart below.



Does not include bonds issued for construction of toll bridges.

No Highway Bonds outstanding are callable.



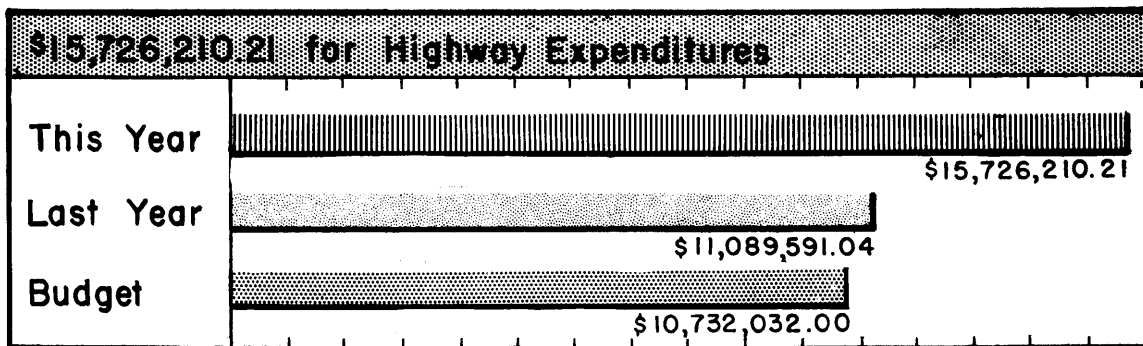
**Revenues**

The revenues for the fiscal year were \$15,211,073, an increase of approximately \$3,830,000 over the previous year, and approximately \$3,753,000 over the budget. The large increase was reflected mainly in the following revenues:

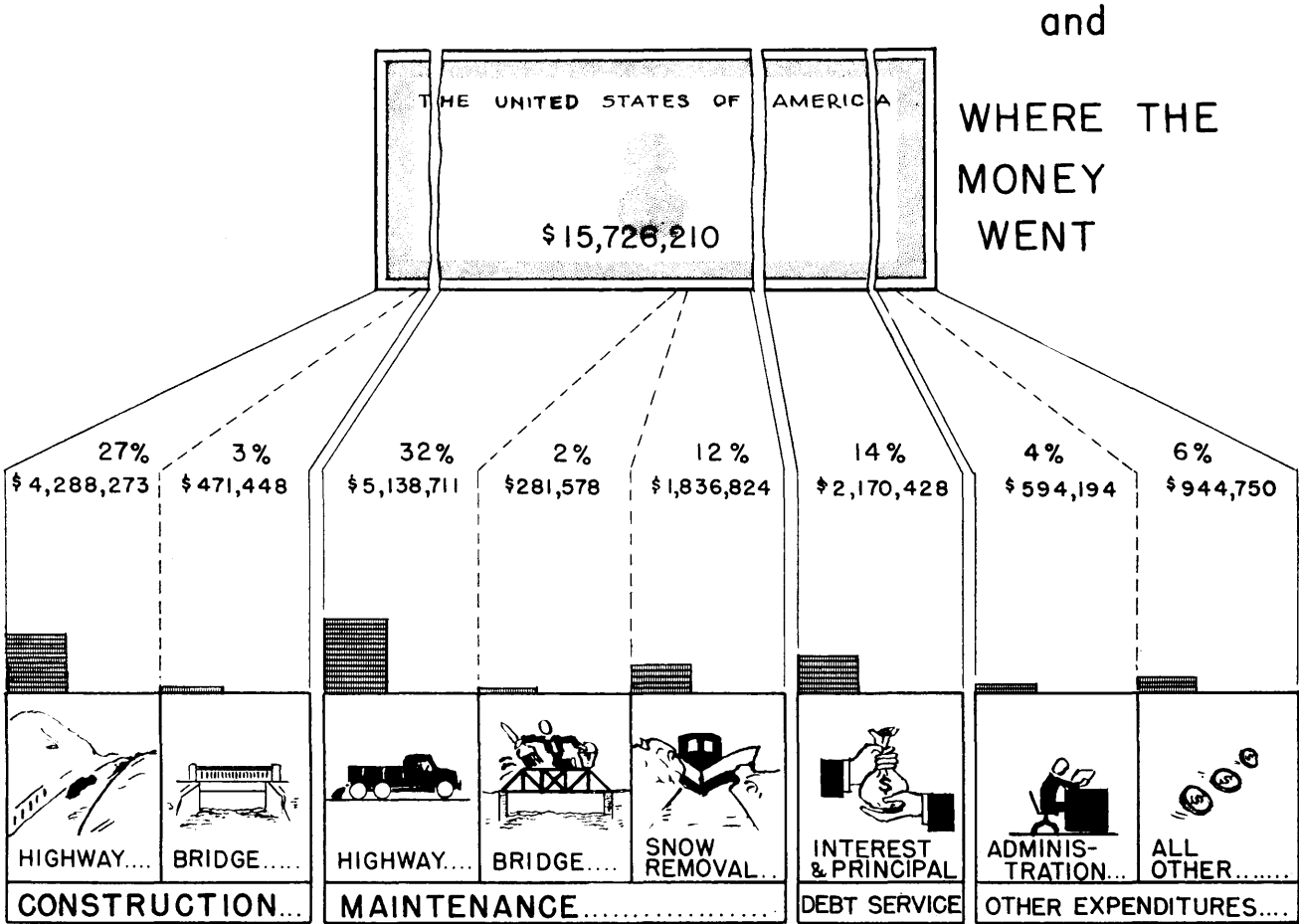
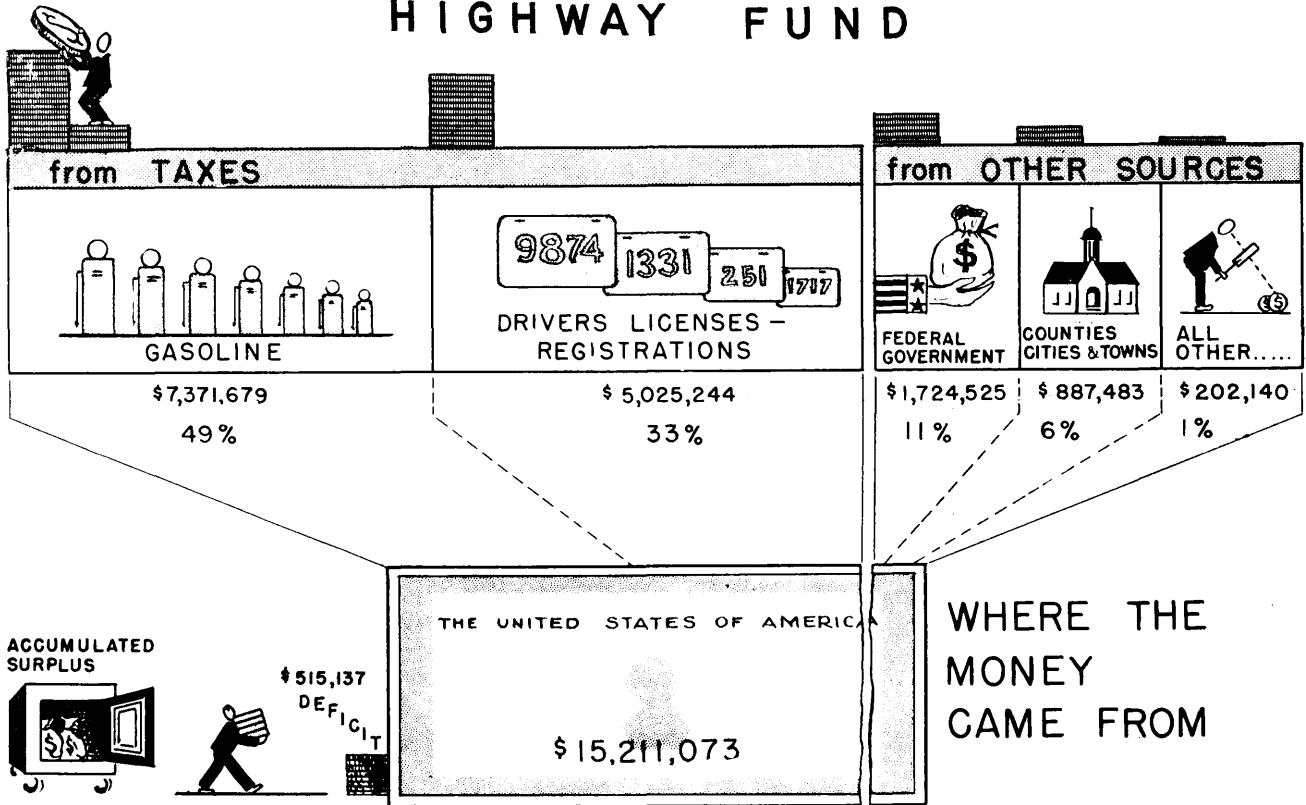
Gasoline Tax .....	\$1,595,573
Motor Vehicle Registration and Drivers' Licenses .....	489,918
Federal Grants .....	1,492,325
Cities, Towns and Counties .....	252,111

**Expenditures**

The expenditures for the fiscal year also show a large increase of approximately \$4,636,000 over the previous year. The greater part of this increase was in highway construction. This account alone shows an increase of \$3,401,000, remaining increases are shown in most of the other highway accounts.



# HIGHWAY FUND



HIGHWAY FUND  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
YEARS ENDED JUNE 30

	1947	1946
<b>REVENUES</b>		
Gasoline Tax .....	\$ 7,371,679.86	\$ 5,776,106.99
Use Fuel Tax .....	12,676.72	9,767.72
Motor Vehicle Registration and Drivers' Licenses .....	5,025,244.27	4,535,326.52
Other Taxes .....	43,453.25	35,230.70
From Federal Government .....	1,724,525.38	232,200.75
From Cities, Towns and Counties .....	887,483.20	635,372.59
Service Charges for Current Services .....	36,462.11	37,226.36
Other Revenues .....	59,977.20	74,229.76
Contributions and Transfers:		
From General Fund .....	49,471.41	45,852.65
From Other Special Revenue Funds .....	99.52	67.65
From Bond Fund .....	.24	2.46
<b>Total Revenues</b> .....	<b>\$15,211,073.16</b>	<b>\$11,381,384.15</b>
<b>EXPENDITURES</b>		
General Administration .....	\$ 594,194.98	\$ 458,587.76
Protection of Persons and Property .....	569,920.09	416,750.49
Highways and Bridges:		
Highway Construction .....	4,288,273.18	887,203.32
Bridge Construction .....	471,448.28	234,758.31
Highway Maintenance .....	5,138,711.81	4,693,987.60
Bridge Maintenance .....	281,578.54	226,450.88
Snow Removal and Sanding .....	1,836,824.44	1,658,746.51
Other .....	216,090.14	130,220.94
	<b>\$12,232,926.39</b>	<b>\$ 7,831,367.56</b>
Interest on Bonded Debt .....	441,428.00	496,700.50
Contributions and Transfers:		
To General Fund .....	54,847.31	50,386.53
To Other Special Revenue Funds .....	4,213.44	1,348.20
To Public Service Enterprises .....	3,180.00	14,950.00
To Trust and Agency Funds .....	96,500.00	95,500.00
<b>Total Operating Expenditures</b> .....	<b>\$13,997,210.21</b>	<b>\$ 9,365,591.04</b>
Debt Retirement .....	1,729,000.00	1,724,000.00
<b>Total Expenditures</b> .....	<b>\$15,726,210.21</b>	<b>\$11,089,591.04</b>
<b>Excess of Revenues over Expenditures</b> .....	<b>\$ (515,137.05)</b>	<b>\$ 291,793.11</b>

HIGHWAY FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30

	1947	1946
<b>ASSETS</b>		
Cash .....	\$ 3,153,441.25	\$ 3,050,258.65
Short Term U. S. Government Securities .....	3,025,204.20	4,035,795.00
Accounts Receivable:		
Tax Accounts .....	425.22	2.16
Other .....	430,075.66	208,306.33
Net Total Receivables .....	430,500.88	208,308.49
Due from Other Funds .....	75,000.00	75,000.00
Working Capital Advances to Other Funds .....	555,000.00	380,000.00
Other Assets .....	5,918.84	32,155.47
Encumbered Future Tax Revenue to Retire Bonded Indebtedness (Contra) .....	11,609,500.00	13,338,500.00
<b>Total Assets</b> .....	<b>\$18,854,565.17</b>	<b>\$21,120,017.61</b>
<b>LIABILITIES</b>		
Accounts Payable .....	\$ 321,023.35	\$ 339,575.32
Due to Other Funds .....	5,918.84	28,794.65
Other Current Liabilities .....	57,637.72	44,395.00
Total Current Liabilities .....	384,579.91	412,764.97
Bonds Payable (Contra) .....	11,609,500.00	13,338,500.00
<b>Total Liabilities</b> .....	<b>\$11,994,079.91</b>	<b>\$13,751,264.97</b>
<b>RESERVES AND SURPLUS</b>		
Reserves:		
For Authorized Expenditures .....	\$ 4,158,830.12	\$ 2,981,068.61
For Working Capital Advances .....	555,000.00	380,000.00
Surplus Accounts:		
General Highway Fund .....	2,146,655.14	4,007,684.03
<b>Total Liabilities, Reserves and Surplus</b> .....	<b>\$18,854,565.17</b>	<b>\$21,120,017.61</b>

The bonds of the Deer Isle-Sedgwick Bridge District in the amount of \$420,000 constitute a contingent liability to be paid either from Bridge Operations or Highway Fund.



HIGHWAY FUND  
ANALYSIS OF SURPLUS  
YEARS ENDED JUNE 30

	1947	1946
BALANCE AT START OF YEAR .....	\$ 4,007,684.03	\$ 4,846,852.27
Adjustments of Previous Years' Transactions .....	6,961.42	5,507.94
	<b>4,014,645.45</b>	4,852,360.21
Additions:		
Total Revenue (See Page 62) .....	15,211,073.16	11,381,384.15
Less—Expenditures (See Page 65) .....	15,726,210.21	11,089,591.04
	<b>(515,137.05)</b>	291,793.11
Deductions:		
Increase in Reserve:		
For Authorized Expenditures .....	1,177,853.26	1,136,469.29
For Working Capital Advances .....	175,000.00	—
BALANCE AT END OF YEAR .....	<b>\$ 2,146,655.14</b>	\$ 4,007,684.03

SUMMARY OF BUDGETARY OPERATIONS  
YEARS ENDED JUNE 30

	1947	1946
Estimated Revenues in Excess of Estimated Expenditures		
Estimated Revenues (See Page 63) .....	\$11,458,458.00	\$10,341,937.00
Estimated Expenditures (See Page 65) .....	10,732,032.00	12,451,349.00
	<b>726,426.00</b>	(2,109,412.00)
Revenue in Excess of Estimated Revenues		
Actual Revenues (See Page 63) .....	15,211,073.16	11,381,384.15
Estimated Revenues (See Page 63) .....	11,458,458.00	10,341,937.00
	<b>3,752,615.16</b>	1,039,447.15
Total Additions Through Revenue .....	<b>4,479,041.16</b>	(1,069,964.85)
Expenditures in Excess of Estimates		
Actual Expenditures (See Page 65) .....	15,726,210.21	11,089,591.04
Estimated Expenditures (See Page 65) .....	10,732,032.00	12,451,349.00
	<b>4,994,178.21</b>	(1,361,757.96)
Excess of Revenues over Expenditures Transferred to Surplus	<b>\$ (515,137.05)</b>	\$ 291,793.11

HIGHWAY FUND  
COMPARATIVE STATEMENT OF REVENUES  
YEARS ENDED JUNE 30

	1947
<b>REVENUES</b>	
Taxes:	
Property Taxes:	
Non-Resident Excise Taxes .....	\$ 3,105.66
Selective Sales Taxes:	
Use Fuel Tax .....	12,676.72
Gasoline Tax (Net) .....	7,371,679.86
Other Taxes on Specific Businesses or Occupations:	
Beano Licenses .....	1,909.79
Use Fuel Licenses .....	7.00
Motor Truck Application Fees .....	21,839.00
Outdoor Advertising Permits .....	8,451.00
Motor Vehicle Registration and Drivers' Licenses:	
Registration, Drivers' Licenses and Operators' Examination Fees .....	5,025,244.27
Other Taxes .....	8,140.80
Fines, Forfeits and Penalties .....	23,884.21
Revenue from Use of Money and Property .....	31,367.94
Revenue from Other Agencies:	
From Federal Government .....	1,724,525.38
From Cities, Towns and Counties .....	887,483.20
Other .....	24.00
Service Charges for Current Services .....	36,462.11
Contributions and Transfers from Other State Funds:	
From General Fund .....	49,471.41
From Other Special Revenue Funds .....	99.52
From Bond Fund .....	.24
Sale and Compensation for Loss of Properties .....	4,701.05
<b>Total Revenues</b> .....	<b>\$15,211,073.16</b>

SUMMARY STATEMENT OF APPROPRIATIONS AND EXPENDITURES  
YEAR ENDED JUNE 30, 1947

	General Administration	Protection of Persons and Property
Reserved for Authorized Expenditures at Start of Year .....	\$ 47,000.81	\$ 71,289.07
Appropriations by Legislature .....	539,790.00	469,178.00
Earmarked Revenue .....	43,328.95	79,233.83
Interdepartmental Transfers .....	(317.77)	(1,551.77)
Total Available .....	\$629,801.99	\$618,149.13
Expenditures .....	594,194.98	569,920.09
Unexpended Balances Lapsed .....	12,086.17	18,012.41
Reserved for Authorized Expenditures (Carrying Balances) .....	\$ 23,520.84	\$ 30,216.63
Reserved for Authorized Expenditures at June 30, 1946 Per Page 60 .....	\$2,981,068.61	
Adjustment of Reserve .....	(91.75)	
Reserve as Above .....	\$2,980,976.86	

Totals	Detail of This Year		
	1946	Budget	Available for Appropriation
\$ 3,467.77	\$ 5,500.00	\$ 3,105.66	—
9,767.72	3,000.00	12,676.72	—
5,776,106.99	6,000,000.00	7,371,679.86	—
1,441.69	2,637.00	—	\$ 1,909.79
22.00	—	7.00	—
18,204.00	19,500.00	—	21,839.00
7,580.00	7,000.00	8,451.00	—
4,535,326.52	4,191,685.00	5,011,329.27	13,915.00
4,515.24	—	8,140.80	—
20,461.51	20,040.00	23,616.21	268.00
36,478.25	—	31,367.94	—
232,200.75	409,770.00	—	1,724,525.38
635,372.59	730,800.00	—	887,483.20
15,000.00	—	24.00	—
37,226.36	21,623.00	26,312.53	10,149.58
45,852.65	46,903.00	—	49,471.41
67.65	—	—	99.52
2.46	—	—	.24
2,290.00	—	—	4,701.05
\$11,381,384.15	\$11,458,458.00	\$12,496,710.99	\$2,714,362.17

Highways and Bridges	Interest on Bonded Debt	Contributions and Transfers to Other Funds	Total Operating Revenues and Expenditures	Debt Retirement	Total
\$ 2,862,686.98	—	—	\$ 2,980,976.86	—	\$ 2,980,976.86
10,921,998.46	\$441,428.00	\$156,871.21	12,529,265.67	\$1,729,000.00	14,258,265.67
2,591,799.39	—	—	2,714,362.17	—	2,714,362.17
—	—	1,869.54	—	—	—
\$16,376,484.83	\$441,428.00	\$158,740.75	\$18,224,604.70	\$1,729,000.00	\$19,953,604.70
12,232,926.39	441,428.00	158,740.75	13,997,210.21	1,729,000.00	15,726,210.21
38,465.79	—	—	68,564.37	—	68,564.37
\$ 4,105,092.65	—	—	\$ 4,158,830.12	—	\$ 4,158,830.12

**HIGHWAY FUND**  
**COMPARATIVE STATEMENT OF APPROPRIATIONS AND OTHER AMOUNTS AVAILABLE TO DEPARTMENTS**  
**YEARS ENDED JUNE 30**

	1947	1946	Budget	Reserved for Authorized Expenditures Start of Year	Detail of This Year		
					Appropriations	Transfers	Earmarked Revenue
<b>GENERAL ADMINISTRATION</b>							
Highway Administration .....	\$ 210,877.15	\$ 179,502.74	\$ 178,740.00	—	\$ 208,740.00	\$ (97.50)	\$ 2,234.65
Highway Planning Survey .....	86,076.98	79,277.47	35,524.00	\$ 43,090.18	16,000.00	(11.50)	26,998.30
Secretary of State — Motor Vehicle Division .....	311,328.11	231,577.78	238,150.00	3,910.63	293,500.00	(178.52)	14,096.00
Bureau of Taxation—Gas and Use Fuel Tax .....	21,519.75	21,597.80	21,550.00	—	21,550.00	(30.25)	—
	<b>\$ 629,801.99</b>	<b>\$ 511,955.79</b>	<b>\$ 473,964.00</b>	<b>\$ 47,000.81</b>	<b>\$ 539,790.00</b>	<b>\$ (317.77)</b>	<b>\$ 43,328.95</b>
<b>PROTECTION OF PERSONS AND PROPERTY</b>							
State Police .....	\$ 585,506.84	\$ 485,375.31	\$ 477,368.00	\$ 60,848.28	\$ 469,178.00	\$ (1,551.27)	\$ 57,031.83
Public Utilities Commission— Regulation of Motor Truck Carriers .....	32,642.29	27,200.86	19,500.00	10,440.79	—	(.50)	22,202.00
	<b>\$ 618,149.13</b>	<b>\$ 512,576.17</b>	<b>\$ 496,868.00</b>	<b>\$ 71,289.07</b>	<b>\$ 469,178.00</b>	<b>\$ (1,551.77)</b>	<b>\$ 79,233.83</b>
<b>HIGHWAYS AND BRIDGES</b>							
Compensation for Injuries ....	\$ 53,000.00	\$ 50,000.00	\$ 50,000.00	—	\$ 53,000.00	—	—
Special Resolves .....	365,463.29	366,080.37	96,808.00	\$ 280,472.32	166,165.68	\$ (81,174.71)	—
Highway Construction .....	7,036,307.45	2,810,701.06	1,299,208.00	1,727,646.47	3,692,298.00	(143,861.29)	\$1,760,224.27
Bridge Construction .....	1,342,867.32	780,109.22	801,416.00	545,350.91	450,000.00	70,309.15	277,207.26
Highway Maintenance .....	5,410,027.62	4,809,531.10	4,323,000.00	181,394.77	4,650,000.00	154,726.85	423,906.00
Highway Maintenance — Snow Removal and Sanding .....	1,836,824.44	1,658,746.51	1,312,800.00	—	1,710,534.78	—	126,289.66
Bridge Maintenance .....	331,994.71	354,273.39	284,059.00	127,822.51	200,000.00	—	4,172.20
Advance to Maine Turnpike Authority .....	—	3,895.91	1,588.00	—	—	—	—
	<b>\$16,376,484.83</b>	<b>\$10,833,337.56</b>	<b>\$ 8,168,879.00</b>	<b>\$2,862,686.98</b>	<b>\$10,921,998.46</b>	<b>—</b>	<b>\$2,591,799.39</b>
<b>INTEREST ON BONDED DEBT</b>							
Highway and Bridge Bonds ....	\$ 441,428.00	\$ 496,700.50	\$ 441,428.00	—	\$ 441,428.00	—	—
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>							
To General Fund .....	\$ 54,847.31	\$ 50,386.53	\$ 47,185.00	—	52,995.77	\$ 1,851.54	—
To Other Special Revenue Funds	4,213.44	1,348.20	2,475.00	—	4,195.44	18.00	—
To Public Service Enterprises ...	3,180.00	14,950.00	3,180.00	—	3,180.00	—	—
To Trust and Agency Funds .....	96,500.00	95,500.00	96,500.00	—	96,500.00	—	—
	<b>\$ 158,740.75</b>	<b>\$ 162,184.73</b>	<b>\$ 149,340.00</b>	<b>—</b>	<b>\$ 156,871.21</b>	<b>\$ 1,869.54</b>	<b>—</b>
<b>Total Available for Operat- ing Expenditures .....</b>	<b>\$18,224,604.70</b>	<b>\$12,516,754.75</b>	<b>\$ 9,730,479.00</b>	<b>\$2,980,976.86</b>	<b>\$12,529,265.67</b>	<b>—</b>	<b>\$2,714,362.17</b>
<b>DEBT RETIREMENT</b>							
Highway and Bridge Bonds ....	\$ 1,729,000.00	\$ 1,724,000.00	\$ 1,729,000.00	—	1,729,000.00	—	—
<b>Total Available for Expendi- tures .....</b>	<b>\$19,953,604.70</b>	<b>\$14,240,754.75</b>	<b>\$11,459,479.00</b>	<b>\$2,980,976.86</b>	<b>\$14,258,265.67</b>	<b>—</b>	<b>\$2,714,362.17</b>

(A) Per revision by Highway Commission with the approval of the Governor and Council as authorized by Private and Special Laws of 1945, Chapter 136.

(B) Reserve per Page 60 ..... \$ 2,981,068.61  
 Adjustment of Previous Years' Reserve ..... (91.75)  
 Reserve as above ..... \$ 2,980,976.86

HIGHWAY FUND  
COMPARATIVE STATEMENT OF EXPENDITURES  
YEARS ENDED JUNE 30

	1947	1946	Budget
<b>GENERAL ADMINISTRATION</b>			
Highway Administration .....	\$ 199,640.33	\$ 179,210.34	\$ 178,740.00
Highway Planning Survey .....	62,556.14	36,187.29	32,000.00
Secretary of State—Motor Vehicle Division .....	311,002.39	225,303.45	238,150.00
Bureau of Taxation—Gasoline and Use Fuel Tax Division .....	20,996.12	17,886.68	21,550.00
	<b>\$ 594,194.98</b>	<b>\$ 458,587.76</b>	<b>\$ 470,440.00</b>
<b>PROTECTION OF PERSONS AND PROPERTY</b>			
State Police .....	\$ 548,200.90	\$ 399,990.42	\$ 477,368.00
Public Utilities Commission—Regulation of Motor Trucking .....	21,719.19	16,760.07	16,180.00
	<b>\$ 569,920.09</b>	<b>\$ 416,750.49</b>	<b>\$ 493,548.00</b>
<b>HIGHWAYS AND BRIDGES</b>			
Compensation for Injuries .....	\$ 50,905.88	\$ 43,755.31	\$ 50,000.00
Special Resolves .....	165,184.26	85,516.30	96,808.00
Highway Construction .....	4,288,273.18	887,203.32	699,080.00
Bridge Construction .....	471,448.28	234,758.31	750,000.00
Highway Maintenance .....	5,138,711.81	4,693,987.60	4,323,000.00
Highway Maintenance—Snow Removal and Sanding Bridge Maintenance .....	1,836,824.44	1,658,746.51	1,312,800.00
Advance to Maine Turnpike Authority .....	281,578.54	226,450.88	215,000.00
	—	949.33	1,588.00
	<b>\$12,232,926.39</b>	<b>\$ 7,831,367.56</b>	<b>\$ 7,448,276.00</b>
<b>INTEREST ON BONDED DEBT</b>			
Highway and Bridge Bonds .....	\$ 441,428.00	\$ 496,700.50	\$ 441,428.00
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>			
To General Fund .....	\$ 54,847.31	\$ 50,386.53	\$ 47,185.00
To Other Special Revenue Funds .....	4,213.44	1,348.20	2,475.00
To Public Service Enterprises .....	3,180.00	14,950.00	3,180.00
To Trust and Agency Funds .....	96,500.00	95,500.00	96,500.00
	<b>\$ 158,740.75</b>	<b>\$ 162,184.73</b>	<b>\$ 149,340.00</b>
<b>Total Operating Expenditures</b> .....	<b>\$13,997,210.21</b>	<b>\$ 9,365,591.04</b>	<b>\$ 9,003,032.00</b>
<b>DEBT RETIREMENT</b>			
Highway and Bridge Bonds .....	\$ 1,729,000.00	\$ 1,724,000.00	\$ 1,729,000.00
<b>Total Expenditures</b> .....	<b>\$15,726,210.21</b>	<b>\$11,089,591.04</b>	<b>\$10,732,032.00</b>

**HIGHWAY FUND**  
**COMPARATIVE STATEMENT OF UNEXPENDED BALANCES**  
**JUNE 30, 1947**

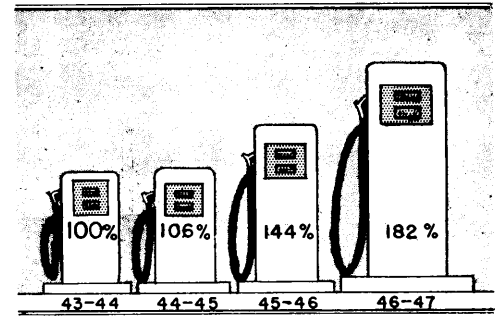
	<b>Reserve for Authorized Expenditures (Carrying Balances)</b>		<b>Unexpended Balances Lapsed</b>	
	<b>1947</b>	<b>1946</b>	<b>1947</b>	<b>1946</b>
<b>GENERAL ADMINISTRATION</b>				
Highway Administration .....	—	—	<b>\$11,236.82</b>	\$ 292.40
Highway Planning Survey .....	<b>\$ 23,520.84</b>	\$ 43,090.18	—	—
Secretary of State—Motor Vehicle Division .....	—	3,315.63	<b>325.72</b>	2,958.70
Bureau of Taxation—Gasoline and Use Fuel Tax Division .....	—	—	<b>523.63</b>	3,711.12
	<b>\$ 23,520.84</b>	\$ 46,405.81	<b>\$12,086.17</b>	\$ 6,962.22
<b>PROTECTION OF PERSONS AND PROPERTY</b>				
State Police .....	<b>\$ 19,293.53</b>	\$ 61,443.28	<b>\$18,012.41</b>	\$ 23,941.61
Public Utilities Commission—Regulation of Motor Truck Carriers .....	<b>10,923.10</b>	10,440.79	—	—
	<b>\$ 30,216.63</b>	\$ 71,884.07	<b>\$18,012.41</b>	\$ 23,941.61
<b>HIGHWAYS AND BRIDGES</b>				
Compensation for Injuries .....	—	—	<b>\$ 2,094.12</b>	\$ 6,244.69
Special Resolves .....	<b>\$ 200,279.03</b>	\$ 280,564.07	—	—
Highway Construction .....	<b>2,723,034.27</b>	1,793,497.74	<b>25,000.00</b>	130,000.00
Bridge Construction .....	<b>871,419.04</b>	545,350.91	—	—
Highway Maintenance .....	<b>259,944.14</b>	115,543.50	<b>11,371.67</b>	—
Bridge Maintenance .....	<b>50,416.17</b>	127,822.51	—	—
Advance to Maine Turnpike Authority .....	—	—	—	2,946.58
	<b>\$4,105,092.65</b>	\$2,862,778.73	<b>\$38,465.79</b>	\$139,191.27
Total .....	<b>\$4,158,830.12</b>	\$2,981,068.61	<b>\$68,564.37</b>	\$170,095.10

**BONDED DEBT AND INTEREST MATURITIES**  
**JUNE 30, 1947**

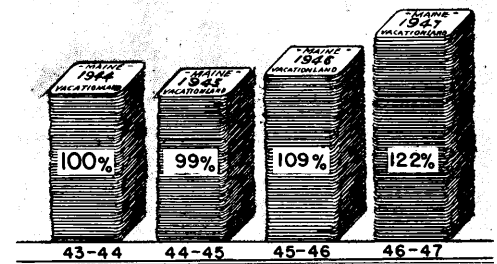
<b>Year Ending June 30</b>	<b>Total Debt Service</b>	<b>Bond Maturities</b>	<b>Interest Maturities</b>
1948	\$ 2,115,706	\$ 1,729,000	\$ 386,706
1949	1,960,983	1,629,000	331,983
1950	1,909,260	1,629,000	280,260
1951	1,658,538	1,429,000	229,538
1952	1,304,078	1,119,000	185,078
1953	1,091,100	944,000	147,100
1954	832,840	719,000	113,840
1955	891,730	811,500	80,230
1956	554,000	500,000	54,000
1957	436,000	400,000	36,000
1958	616,000	600,000	16,000
1959	102,000	100,000	2,000
Total	<b>\$13,472,235</b>	<b>\$11,609,500</b>	<b>\$1,862,735</b>

HIGHWAY FUND  
REVENUE STATISTICS  
YEARS ENDED JUNE 30

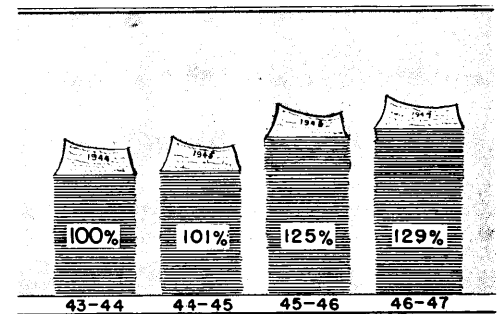
	1943-44	1944-45	1945-46	1946-47
<b>GASOLINE TAX ASSESSMENT</b>				
July	\$ 427,012.75	\$ 449,429.44	\$ 497,366.30	\$ 809,866.06
August	344,231.99	409,764.71	563,829.64	814,753.01
September	397,200.73	415,833.70	558,798.30	669,108.76
October	375,794.96	402,309.59	530,996.96	693,811.21
November	367,472.11	360,454.32	467,816.07	604,917.96
December	348,590.47	344,537.97	446,641.20	527,795.85
January	331,911.11	334,306.43	428,568.70	505,252.18
February	260,198.94	279,462.29	398,199.81	454,221.23
March	315,608.73	384,467.68	466,968.65	518,292.23
April	314,785.56	344,392.21	499,054.66	543,970.81
May	406,250.20	407,929.52	655,608.60	826,027.86
June	411,707.06	459,380.16	673,917.17	905,197.93
Total	*\$4,300,764.61	\$4,592,268.02	*\$6,187,766.06	\$7,873,215.09



<b>AUTOMOBILE REGISTRATIONS</b>				
July	\$ 74,702.50	\$ 68,967.75	\$ 61,275.25	\$ 88,135.25
August	53,354.10	42,324.36	47,417.75	59,336.67
September	78,267.59	46,372.03	50,588.64	61,131.40
October	51,591.93	28,247.78	46,271.45	47,490.63
November	73,986.44	68,215.10	68,346.05	74,850.76
December	93,847.82	159,007.42	294,077.05	277,054.71
January	178,291.87	369,583.18	475,836.93	381,737.40
February	1,725,470.28	1,678,568.19	1,739,451.91	2,082,523.98
March	684,944.45	624,505.20	582,794.12	674,439.66
April	195,016.72	179,635.20	201,948.10	223,033.20
May	165,799.55	103,315.10	148,851.13	152,342.60
June	115,159.10	87,110.33	110,636.80	120,992.28
Total	\$3,490,432.35	\$3,455,851.64	\$3,827,495.18	\$4,243,068.54



<b>AUTOMOBILE DRIVERS' LICENSES</b>				
July	\$ 9,363.00	\$ 9,767.00	\$ 10,848.00	\$ 13,088.00
August	8,178.00	8,396.00	10,390.00	10,352.00
September	8,570.00	6,637.00	9,146.00	7,533.00
October	6,264.00	4,730.00	9,935.00	5,833.00
November	18,242.00	13,196.00	18,934.50	10,206.00
December	210,080.00	210,528.00	244,009.00	290,697.75
January	117,871.00	135,436.00	169,060.00	167,289.00
February	26,468.00	20,310.00	30,425.00	28,405.75
March	20,123.00	23,980.00	31,248.00	26,932.00
April	17,932.00	18,896.00	23,174.00	21,738.00
May	17,626.00	14,130.00	19,400.00	16,994.00
June	14,478.00	13,254.00	16,075.75	14,714.00
Total	\$ 475,195.00	\$ 479,260.00	\$ 592,645.25	\$ 613,782.50



\* Revised to exclude Aeronautical Gasoline.

Gasoline Tax figures represent gross assessments while the revenues shown on Page 62 are net after refunds.

Automobile Registrations and Drivers' Licenses represent gross receipts for Registration and Drivers' Licenses only, while the revenues shown on Page 62 representing net receipts for Registration, Drivers' Licenses, Duplicate Certificates and Plates, Temporary Dealers' Plates, Transfer Fees, Reserve number fees, etc.





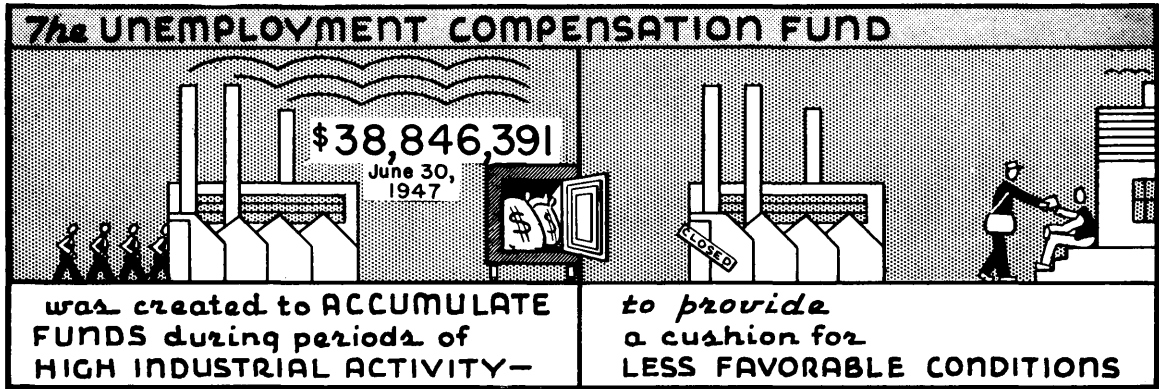
# UNEMPLOYMENT COMPENSATION FUND

Revenues accruing to the State from the tax on employers for Unemployment Compensation are credited to this fund. These revenues are for the purpose of paying benefits to eligible unemployed. Such current revenues as are not required for current benefits accumulate in a trust fund on deposit with the Federal Government to pay future benefits. This operation is closely co-ordinated with the Federal Government and the cost of administration is paid from Federal funds included in Other Special Revenue Funds sections.

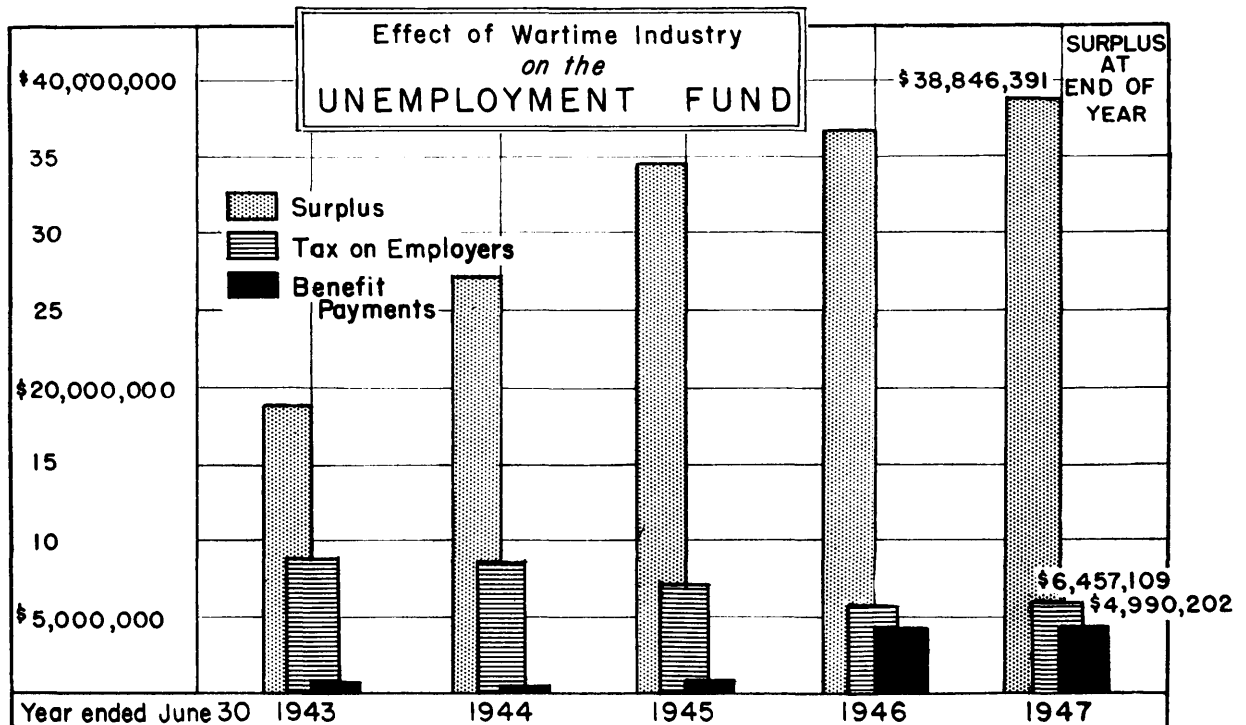
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# UNEMPLOYMENT COMPENSATION FUND



In the Unemployment Compensation Fund there was a slight increase in revenues, and also a slight increase in expenditures, but, the actual excess of revenues over expenditures shows a gain of approximately \$2,208,000, thus increasing the amount of deposit with the Federal Government to approximately \$39,000,000.



UNEMPLOYMENT COMPENSATION FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30

	1947	1946
<b>ASSETS</b>		
Cash .....	\$ 216,614.72	\$ 200,334.53
Deposits with U. S. Treasury .....	38,846,391.68	36,703,800.25
Accounts Receivable:		
Tax Accounts .....	154,621.41	110,493.17
<b>Total Assets</b> .....	<b>\$39,217,627.81</b>	<b>\$37,014,627.95</b>
<b>LIABILITIES</b>		
Refunds Due, Deferred Income, etc. ....	\$ 9,651.74	\$ 15,373.02
<b>Total Liabilities</b> .....	<b>\$ 9,651.74</b>	<b>\$ 15,373.02</b>
<b>RESERVES</b>		
Unemployment Compensation Clearing Account .....	\$ 166,478.35	\$ 115,146.36
Unemployment Compensation Benefit Account .....	195,106.04	180,308.32
Unemployment Compensation Trust Fund .....	38,846,391.68	36,703,800.25
<b>Total Liabilities and Reserves</b> .....	<b>\$39,217,627.81</b>	<b>\$37,014,627.95</b>

COMPARATIVE OPERATING STATEMENT AND SURPLUS ANALYSIS  
YEARS ENDED JUNE 30

	1947	1946
Net Revenue from Tax on Employers .....	\$ 6,457,109.14	\$ 5,941,596.81
Fines, Forfeits and Penalties .....	7,582.84	3,003.09
Interest on Deposits with U. S. Treasury .....	733,791.43	701,391.49
<b>Total Revenues</b> .....	<b>\$ 7,198,483.41</b>	<b>\$ 6,645,991.39</b>
Net Benefit Payments .....	4,990,202.28	4,664,433.96
<b>Excess of Revenues over Expenditures</b> .....	<b>\$ 2,208,281.13</b>	<b>\$ 1,981,557.43</b>
Adjustment of Previous Years' Transactions .....	440.01	(7,180.80)
<b>Net Change in Surplus</b> .....	<b>\$ 2,208,721.14</b>	<b>\$ 1,974,376.63</b>
<b>SURPLUS AT START OF YEAR</b>		
Clearing Account .....	\$ 115,146.36	\$ 112,965.86
Benefit Account .....	180,308.32	2,003.68
Trust Fund .....	36,703,800.25	34,909,908.76
	<b>\$36,999,254.93</b>	<b>\$35,024,878.30</b>
<b>SURPLUS AT END OF YEAR</b>		
Clearing Account .....	\$ 166,478.35	\$ 115,146.36
Benefit Account .....	195,106.04	180,308.32
Trust Fund .....	38,846,391.68	36,703,800.25
	<b>\$39,207,976.07</b>	<b>\$36,999,254.93</b>



# OTHER SPECIAL REVENUE FUNDS

Under this caption are included many separate smaller funds, each of which operates from earmarked revenues which are available for no other purpose. All revenues credited to these funds are automatically available for expenditure for the purpose for which they are earmarked under the various governing statutes without specific appropriation by each session of the Legislature. They are however, not available until allotted by the Governor and Council. The revenues of these funds are received principally from taxes or fees paid by special groups for activities carried on by the State for development or conservation of natural resources or protection of the public and from Federal grants for State-supervised projects.

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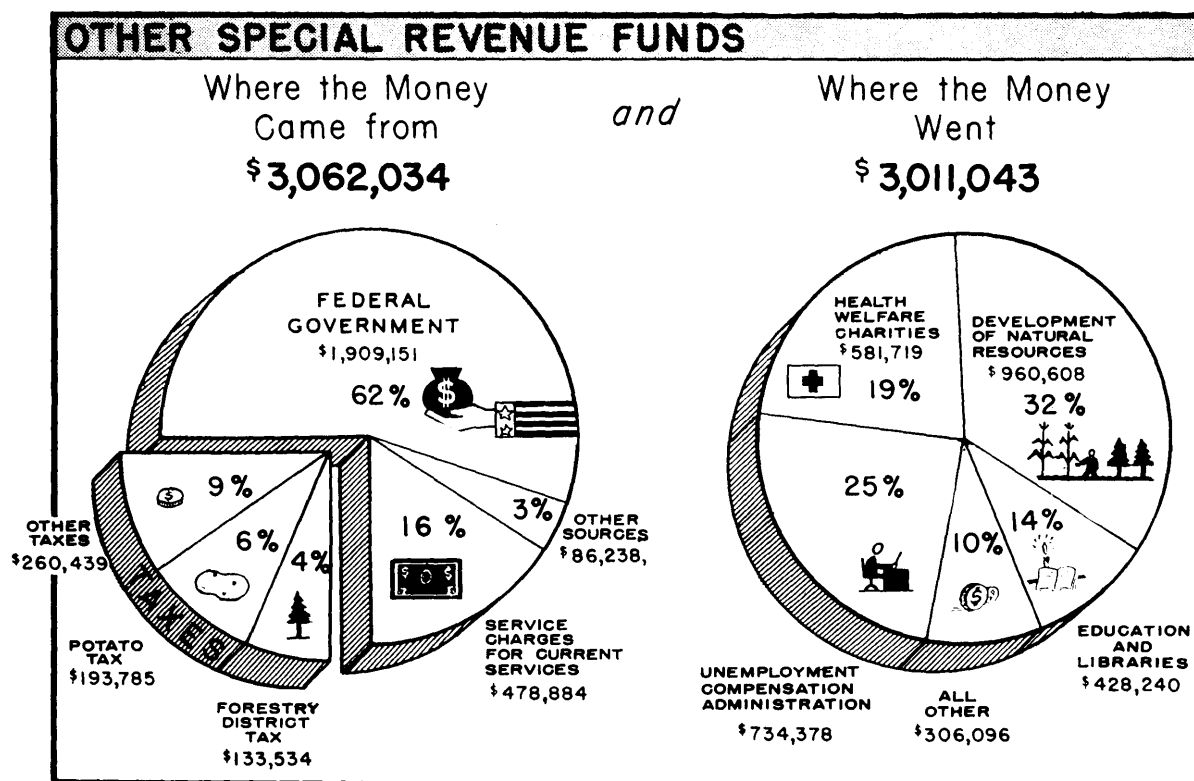
# OTHER SPECIAL REVENUE FUNDS

These funds are made up of numerous independent funds which operated at a large increase over the previous year. Total revenues show an increase of approximately \$1,062,000 over the 1946 year; the largest increase was in Federal Grants amounting to approximately \$810,000. Potato Tax shows an increase of approximately \$42,000, and Service Charges for Current Services approximately \$150,000 increase.

Of the increase in Federal Grants a large part was for School Lunch Program and Unemployment Compensation Administration.

The expenditures increase along with revenues showing an increase of approximately \$1,102,000. As in revenue, a large part of this increase was in School Lunch Program and Unemployment Administration.

As of the first of July, 1947 the Inland Fisheries and Game Department was added to the Special Revenue Fund, as from now on it will be entirely self supporting.



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

	1947	1946
<b>REVENUES</b>		
Tax on Aeronautical Gasoline .....	\$ 49,455.35	\$ 25,391.05
Taxes on Insurance Companies .....	59,897.90	48,443.85
Other Taxes:		
Maine Forestry District Tax .....	133,534.74	132,855.05
Potato Tax .....	193,785.04	151,114.09
Other .....	151,086.71	136,047.14
From Federal Government .....	1,909,151.24	1,099,846.80
From Cities, Towns and Counties .....	49,897.33	42,973.02
Service Charges for Current Services .....	478,884.28	327,238.54
Other Revenues .....	26,641.09	30,177.59
Contributions and Transfers:		
From General Fund .....	5,487.01	3,734.17
From Highway Fund .....	4,213.44	1,348.20
From Bond Fund .....	—	125.00
<b>Total Revenues</b> .....	<b>\$3,062,034.13</b>	<b>\$1,999,294.50</b>
<b>EXPENDITURES</b>		
General Administration .....	\$ 55,012.34	\$ 48,343.49
Protection of Persons and Property .....	168,915.01	94,308.71
Development and Conservation of Natural Resources .....	960,608.41	720,827.00
Health, Welfare and Charities .....	581,719.73	591,451.78
Institutions .....	1,125.00	—
Education and Libraries .....	428,240.71	100,185.20
Unemployment Compensation Administration .....	734,378.31	330,978.87
Contributions and Transfers:		
To General Fund .....	20,406.61	11,442.79
To Highway Fund .....	99.52	67.65
To Public Service Enterprises .....	3,309.14	—
To Trust and Agency Funds .....	57,228.45	10,978.34
<b>Total Expenditures</b> .....	<b>\$3,011,043.23</b>	<b>\$1,908,583.83</b>
<b>Excess of Revenues over Expenditures</b> .....	<b>\$ 50,990.90</b>	<b>\$ 90,710.67</b>

OTHER SPECIAL REVENUE FUNDS  
COMPARATIVE BALANCE SHEET  
JUNE 30

	1947	1946
<b>ASSETS</b>		
Cash .....	\$ 902,352.70	\$ 803,332.20
Accounts Receivable:		
Tax Accounts .....	126,950.72	126,269.81
Other .....	92,146.49	83,169.65
	219,097.21	209,439.46
Less—Reserve for Losses .....	954.55	788.15
Net Total Receivables .....	218,142.66	208,651.31
Other Assets .....	—	750.00
<b>Total Assets .....</b>	<b>\$1,120,495.36</b>	<b>\$1,012,733.51</b>
<b>LIABILITIES</b>		
Accounts Payable .....	\$ 110,107.26	\$ 90,841.79
Due to Other Funds .....	752.45	330.00
Other Current Liabilities .....	10,689.00	4,100.00
<b>Total Liabilities .....</b>	<b>121,548.71</b>	<b>95,271.79</b>
<b>RESERVES AND SURPLUS</b>		
Reserve for Authorized Expenditures .....	998,946.65	917,461.72
<b>Total Liabilities, Reserves and Surplus .....</b>	<b>\$1,120,495.36</b>	<b>\$1,012,733.51</b>



OTHER SPECIAL REVENUE FUNDS  
ANALYSIS OF RESERVE FOR AUTHORIZED EXPENDITURES  
YEARS ENDED JUNE 30

	1947	1946
BALANCE AT START OF YEAR .....	\$917,461.72	\$826,264.79
Add—Adjustment of Prior Years' Reserve .....	30,494.03	486.26
Excess of Revenues over Expenditures .....	50,990.90	90,710.67
BALANCE AT END OF YEAR .....	\$998,946.65	\$917,461.72

SUMMARY OF BUDGETARY OPERATIONS  
YEARS ENDED JUNE 30

	1947	1946
Estimated Expenditures in Excess of Estimated Revenues		
Estimated Expenditures (See Page 81) .....	\$1,942,775.00	\$1,895,320.00
Estimated Revenues (See Page 79) .....	1,898,097.00	1,867,682.00
	44,678.00	27,638.00
Revenues in Excess of Estimated Revenues		
Actual Revenues (See Page 79) .....	3,062,034.13	1,999,294.50
Estimated Revenues (See Page 79) .....	1,898,097.00	1,867,682.00
	1,163,937.13	131,612.50
Total Additions through Revenue .....	1,119,259.13	103,974.50
Expenditures in Excess of Estimated Expenditures		
Actual Expenditures (See Page 81) .....	3,011,043.23	1,908,583.83
Estimated Expenditures (See Page 81) .....	1,942,775.00	1,895,320.00
	1,068,268.23	13,263.83
Excess of Revenues over Expenditures .....	\$ 50,990.90	\$ 90,710.67

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

REVENUES	1947	1946	Budget
<b>Taxes:</b>			
Property Taxes:			
Maine Forestry District Tax .....	\$ 133,534.74	\$ 132,855.05	\$ 133,000.00
Selective Sales Taxes:			
Tax on Aeronautical Gasoline .....	49,455.35	25,391.05	39,500.00
Tax on Milk Sales by Dealers .....	21,798.27	21,570.80	15,000.00
Taxes on Insurance Companies:			
Fire Prevention and Investigation Tax .....	50,697.90	39,563.85	33,000.00
Certificate of Qualification of Domestic Companies .....	20.00	20.00	—
License to Insurance Companies .....	9,000.00	8,860.00	—
Certificate of Authority of Inter-Insurers .....	180.00	—	—
Other Taxes on Specific Businesses or Occupations:			
Sardine Packing Licenses .....	1,800.00	1,950.00	2,000.00
Milk Licenses .....	849.00	763.00	1,000.00
Insurance Brokers' and Agents' Examinations .....	3,270.00	4,140.00	2,220.00
Real Estate Brokers' and Salesmen's Licenses .....	2,614.00	6,713.00	4,400.00
Filing Fees Annual Statements of Insurance Companies .....	8,900.00	8,760.00	8,000.00
Aircraft, Pilots' and Parachute Riggers' License .....	1,693.00	640.00	450.00
Licenses to Sell Prophylactic Rubber Goods .....	828.00	722.00	750.00
Licenses for Roadside Eating and Lodging Houses .....	35,159.00	31,725.83	31,000.00
Fees for Cosmetics .....	4,198.50	4,517.01	4,200.00
Licenses for Barbers and Hairdressers .....	21,868.25	19,338.79	17,000.00
Blueberry Factory Licenses .....	2,378.02	1,837.24	1,200.00
Tax on Blueberries .....	13,968.10	11,286.01	13,125.00
Registration Fees—Professional Resident and Non-Resident Engineers .....	1,442.00	1,500.80	870.00
Tax on Sweet Corn .....	12,039.26	8,664.61	12,000.00
Nursing Attendant Licenses .....	732.00	170.00	—
Other Taxes:			
Potato Tax .....	193,785.04	151,114.09	100,000.00
Permits to Install Plumbing .....	17,549.31	11,748.05	8,300.00
Revenue from Use of Money and Property .....	5.00	30.00	—
Fines, Forfeits and Penalties .....	1,485.00	1,135.00	—
Revenue from Other Agencies:			
Federal Grants for Public Health .....	346,871.18	445,473.23	387,152.00
Federal Grants for Assistance and Relief .....	81,581.44	26,412.13	44,374.00
Federal Grants for School Lunch Program .....	315,001.96	—	—
Federal Grants for Education .....	134,805.73	121,770.08	143,931.00
Federal Grants for Unemployment Compensation Administration .....	819,353.10	340,668.69	407,900.00
Federal Grants for Other Purposes .....	211,537.83	165,522.67	123,056.00
Cities, Towns and Counties for Auditing Services .....	49,727.33	41,103.02	43,500.00
Cities and Towns for Other Purposes .....	170.00	1,870.00	1,900.00
Other .....	13,015.53	12,970.85	—
Service Charges for Current Services:			
Auditing Services Rendered .....	3,300.35	695.69	—
Examination Fees .....	24,008.50	23,545.25	17,419.00

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

	1947	1946	Budget
Service Charges for Current Services (Cont.)			
Inspection Services:			
Shipping Point .....	250,951.19	148,103.78	141,000.00
Certification of Seed .....	127,551.39	111,977.83	83,700.00
Seed Potato Program .....	11,259.50	—	—
Other .....	59,621.52	41,912.70	62,500.00
Miscellaneous Fees .....	1,624.90	474.84	—
Sale of Commodities .....	566.93	528.45	500.00
Contributions and Transfers from Other State Funds:			
From General Fund .....	5,487.01	3,734.17	3,175.00
From Highway Fund .....	4,213.44	1,348.20	2,475.00
From Bond Fund .....	—	125.00	—
Sale and Compensation for Loss of Property .....	12,135.56	16,041.74	8,500.00
<b>Total Revenues</b> .....	<b>\$3,062,034.13</b>	<b>\$1,999,294.50</b>	<b>\$1,898,097.00</b>

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES  
YEAR ENDED JUNE 30, 1947

	Reserved for Authorized Expenditures at Start of Year	Earmarked Revenues (See Page 75)	Inter- departmental Transfers	Total Available	Expenditures (See Page 75)	Reserved for Authorized Expenditures (Carrying Balances) (See Page 77)
General Administration .....	\$ 8,089.34	\$ 57,536.86	\$ (28.60)	\$ 65,597.60	\$ 55,012.34	\$ 10,585.26
Protection of Persons and Prop- erty .....	255,689.87	178,985.47	(3,539.90)	431,135.44	168,915.01	262,220.43
Development and Conservation of Natural Resources .....	230,909.20	1,001,616.18	(5,845.86)	1,226,679.52	960,608.41	266,071.11
Health and Sanitation .....	254,252.78	509,653.08	(52.11)	763,853.75	549,541.10	214,312.65
Welfare and Charities .....	8,931.64	37,425.46	—	46,357.10	32,178.63	14,178.47
Institutions .....	1,125.00	—	—	1,125.00	1,125.00	—
Education and Libraries .....	165,606.72	454,426.05	(11,223.51)	608,809.26	428,240.71	180,568.55
Recreation, Parks, etc. ....	—	2,975.00	—	2,975.00	—	2,975.00
Unemployment Compensation Ad- ministration .....	23,351.20	819,416.03	(60,353.74)	782,413.49	734,378.31	48,035.18
Contributions and Transfers to Other Funds .....	—	—	81,043.72	81,043.72	81,043.72	—
	<b>\$947,955.75 (A)</b>	<b>\$3,062,034.13</b>	<b>—</b>	<b>\$4,009,989.88</b>	<b>\$3,011,043.23</b>	<b>\$998,946.65</b>

(A) Reserve per Page 76 .....\$917,461.72  
 Adjustment of Prior Years'  
   Reserve ..... 30,494.03  
 Balance as above .....\$947,955.75

**OTHER SPECIAL REVENUE FUNDS**  
**COMPARATIVE STATEMENT OF AMOUNTS AVAILABLE TO DEPARTMENTS**  
**YEARS ENDED JUNE 30**

	1947	1946	Budget	Detail of This Year		
				Reserved for Authorized Expenditures at Start of Year	Transfers	Earmarked Revenue
<b>GENERAL ADMINISTRATION</b>						
Audit Municipal Division .....	\$ 65,597.60	\$ 56,432.83	\$ 64,550.00	\$ 8,089.34	\$ (28.60)	\$ 57,536.86
<b>PROTECTION OF PERSONS AND PROPERTY</b>						
Maine Aeronautics Commission .....	106,281.68	69,501.65	66,921.00	58,475.42	(3,342.09)	51,148.35
Examining Boards .....	107,945.54	99,028.90	90,775.00	81,566.88	(3.66)	26,382.32
Insurance, Department of .....	164,779.08	130,168.15	112,929.00	88,699.80	(114.25)	76,193.53
Milk Control Board .....	41,335.66	38,569.94	22,257.00	18,765.79	(77.40)	22,647.27
Real Estate Commission .....	10,793.48	12,773.29	9,459.00	8,181.98	(2.50)	2,614.00
	<b>\$ 431,135.44</b>	<b>\$ 350,041.93</b>	<b>\$ 302,341.00</b>	<b>\$255,689.87</b>	<b>\$ (3,539.90)</b>	<b>\$ 178,985.47</b>
<b>DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES</b>						
Agriculture, Department of .....	\$ 647,594.05	\$ 437,157.55	\$ 383,819.00	\$124,433.72	\$ (256.61)	\$ 523,416.94
Maine Development Commission (Potato Tax)	215,077.82	184,472.79	100,000.00	26,867.63	(5,574.85)	193,785.04
Maine Forestry District .....	364,007.65	299,536.20	286,937.00	79,607.85	(14.40)	284,414.20
	<b>\$1,226,679.52</b>	<b>\$ 921,166.54</b>	<b>\$ 770,756.00</b>	<b>\$230,909.20</b>	<b>\$ (5,845.86)</b>	<b>\$1,001,616.18</b>
<b>HEALTH AND SANITATION</b>						
Bureau of Health .....	\$ 763,853.75	\$ 819,123.51	\$ 629,510.00	\$254,252.78	\$ (52.11)	\$ 509,653.08
<b>WELFARE AND CHARITIES</b>						
Child Welfare Service .....	\$ 33,437.81	\$ 24,797.91	\$ 37,777.00	\$ 7,004.64	—	\$ 26,433.17
Indian Township Administration .....	12,919.29	10,747.13	14,700.00	1,927.00	—	10,992.29
	<b>\$ 46,357.10</b>	<b>\$ 35,545.04</b>	<b>\$ 52,477.00</b>	<b>\$ 8,931.64</b>	<b>—</b>	<b>\$ 37,425.46</b>
<b>INSTITUTIONS</b>						
Health Building—School for Boys .....	\$ 1,125.00	\$ 1,125.00	—	\$ 1,125.00	—	—
<b>EDUCATION AND LIBRARIES</b>						
Education, Department of .....	\$ 608,809.26	\$ 265,791.92	\$ 260,760.00	\$165,606.72	\$ (11,223.51)	\$ 454,426.05
<b>RECREATION, PARKS, ETC.</b>						
State Park Commission .....	\$ 2,975.00	—	—	—	—	\$ 2,975.00
<b>UNEMPLOYMENT COMPENSATION</b>						
Administration .....	\$ 782,413.49	\$ 354,330.00	\$ 405,004.00	\$ 23,351.20	\$ (60,353.74)	\$ 819,416.05
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>						
To General Fund .....	\$ 20,406.61	\$ 11,442.79	\$ 7,569.00	—	\$ 20,406.61	—
To Highway Fund .....	99.52	67.65	—	—	99.52	—
To Public Service Enterprises .....	3,309.14	—	1,800.00	—	3,309.14	—
To Trust Funds .....	57,228.45	10,978.34	4,400.00	—	57,228.45	—
	<b>\$ 81,043.72</b>	<b>\$ 22,488.78</b>	<b>\$ 13,769.00</b>	<b>—</b>	<b>\$ 81,043.72</b>	<b>—</b>
<b>Total Available for Expenditures .....</b>	<b>\$4,009,989.88</b>	<b>\$2,826,045.55</b>	<b>\$2,499,167.00</b>	<b>\$947,955.75 (A)</b>	<b>—</b>	<b>\$3,062,034.11</b>

(A) Reserve per Page 76 .....

\$ 917,461.72
Adjustment of Prior Years' Reserve .....
30,494.03
<u>\$ 947,955.75</u>

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

	Totals			Detail of This Year			
	1947	1946	Budget	Personal Services	Other Current Expenditures	Grants and Subsidies	Capital Outlays
<b>GENERAL ADMINISTRATION</b>							
Audit Municipal Division .....	\$ 55,012.34	\$ 48,343.49	\$ 48,194.00	\$ 40,409.20	\$ 14,603.14	—	—
<b>PROTECTION OF PERSONS AND PROPERTY</b>							
Maine Aeronautics Commission	\$ 30,560.32	\$ 11,026.23	\$ 10,325.00	\$ 5,918.97	\$ 2,987.47	\$ 16,024.73	\$ 5,629.15
Examining Boards .....	22,705.41	17,404.27	17,806.00	10,643.51	11,592.91	—	468.99
Insurance, Department of .....	80,812.90	41,482.75	44,813.00	41,354.30	36,121.33	—	3,337.27
Milk Control Board .....	28,963.14	19,804.15	17,500.00	14,704.60	13,944.60	—	313.94
Real Estate Commission .....	5,873.24	4,591.31	4,800.00	3,950.40	1,849.34	—	73.50
	<b>\$ 168,915.01</b>	<b>\$ 94,308.71</b>	<b>\$ 95,244.00</b>	<b>\$ 76,571.78</b>	<b>\$ 66,495.65</b>	<b>\$ 16,024.73</b>	<b>\$ 9,822.85</b>
<b>DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES</b>							
Agriculture, Department of ...	\$ 484,630.62	\$ 343,285.19	\$ 311,666.00	\$ 336,633.88	\$133,102.20	\$ 14,644.93	\$ 249.61
Maine Development Commission (Potato Tax) .....	171,370.99	157,605.16	100,000.00	1,955.20	165,028.93	4,386.86	—
Maine Forestry District .....	304,606.80	219,936.65	217,000.00	187,751.88	90,520.47	230.30	26,104.15
	<b>\$ 960,608.41</b>	<b>\$ 720,827.00</b>	<b>\$ 628,666.00</b>	<b>\$ 526,340.96</b>	<b>\$388,651.60</b>	<b>\$ 19,262.09</b>	<b>\$26,353.76</b>
<b>HEALTH AND SANITATION</b>							
Bureau of Health .....	\$ 549,541.10	\$ 564,838.38	\$ 571,696.00	\$ 233,256.19	\$295,885.29	\$ 2,545.28	\$17,854.34
<b>WELFARE AND CHARITIES</b>							
Child Welfare Service .....	\$ 25,988.13	\$ 17,793.27	\$ 35,556.00	\$ 21,321.45	\$ 4,666.68	—	—
Indian Township Administration	6,190.50	8,820.13	9,000.00	1,632.35	4,458.15	—	\$ 100.00
	<b>\$ 32,178.63</b>	<b>\$ 26,613.40</b>	<b>\$ 44,556.00</b>	<b>\$ 22,953.80</b>	<b>\$ 9,124.83</b>	<b>—</b>	<b>\$ 100.00</b>
<b>INSTITUTIONS</b>							
Health Building — School for Boys .....	\$ 1,125.00	—	—	—	\$ 1,125.00	—	—
<b>EDUCATION AND LIBRARIES</b>							
Education, Department of ....	\$ 428,240.71	\$ 100,185.20	\$ 135,646.00	\$ 1,950.00	\$ 9,662.67	\$416,628.04	—
<b>EMPLOYMENT COMPENSATION</b>							
Administration .....	\$ 734,378.31	\$ 330,978.87	\$ 405,004.00	\$ 581,047.24	\$132,291.44	\$ 684.73	\$20,354.90
<b>CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS</b>							
To General Fund .....	\$ 20,406.61	\$ 11,442.79	\$ 7,569.00	—	\$ 20,406.61	—	—
To Highway Fund .....	99.52	67.65	—	—	99.52	—	—
To Public Service Enterprises ..	3,309.14	—	1,800.00	—	—	3,309.14	—
To Trust Funds .....	57,228.45	10,978.34	4,400.00	—	—	57,228.45	—
	<b>\$ 81,043.72</b>	<b>\$ 22,488.78</b>	<b>\$ 13,769.00</b>	<b>—</b>	<b>\$ 20,506.13</b>	<b>\$ 60,537.59</b>	<b>—</b>
<b>Total Expenditures .....</b>	<b>\$3,011,043.23</b>	<b>\$1,908,583.83</b>	<b>\$1,942,775.00</b>	<b>\$1,482,529.17</b>	<b>\$938,345.75</b>	<b>\$515,682.46</b>	<b>\$74,485.85</b>

OTHER SPECIAL REVENUE FUNDS  
COMPARATIVE STATEMENT OF UNEXPENDED DEPARTMENTAL BALANCES  
JUNE 30

	<b>Reserve for Authorized Expenditures</b>	
	1947	1946
<b>GENERAL ADMINISTRATION</b>		
Audit Municipal Division .....	<b>\$ 10,585.26</b>	\$ 8,089.34
<b>PROTECTION OF PERSONS AND PROPERTY</b>		
Maine Aeronautics Commission .....	<b>\$ 75,721.36</b>	\$ 58,475.42
Examining Boards .....	<b>85,240.13</b>	81,624.63
Insurance, Department of .....	<b>83,966.18</b>	88,685.40
Milk Control Board .....	<b>12,372.52</b>	18,765.79
Real Estate Commission .....	<b>4,920.24</b>	8,181.98
	<b>\$262,220.43</b>	\$255,733.22
<b>DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES</b>		
Agriculture, Department of .....	<b>\$162,963.43</b>	\$ 93,872.36
Maine Development Commission (Potato Tax) .....	<b>43,706.83</b>	26,867.63
Maine Forestry District .....	<b>59,400.85</b>	79,599.55
	<b>\$266,071.11</b>	\$200,339.54
<b>HEALTH AND SANITATION</b>		
Bureau of Health .....	<b>\$214,312.65</b>	\$254,285.13
<b>WELFARE AND CHARITIES</b>		
Child Welfare Service .....	<b>\$ 7,449.68</b>	\$ 7,004.64
Indian Township Administration .....	<b>6,728.79</b>	1,927.00
	<b>\$ 14,178.47</b>	\$ 8,931.64
<b>INSTITUTIONS</b>		
Health Building—School for Boys .....	—	\$ 1,125.00
<b>EDUCATION AND LIBRARIES</b>		
Education, Department of .....	<b>\$180,568.55</b>	\$165,606.72
<b>RECREATION, PARKS, ETC.</b>		
State Park Commission .....	<b>\$ 2,975.00</b>	—
<b>UNEMPLOYMENT COMPENSATION</b>		
Administration .....	<b>\$ 48,035.18</b>	23,351.13
<b>Total</b> .....	<b>\$998,946.65</b>	\$917,461.72

# PROCEEDS OF GENERAL BOND ISSUES

Under this heading are grouped all expenditures financed solely by the proceeds of general bond issues. Bond funds are used only to handle the proceeds from the sale of bonds and have nothing whatever to do with bond retirements.

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# PROCEEDS OF GENERAL BOND ISSUES

There was very little activity in this fund during the fiscal year. The total expenditures amounted to \$13,541.62. Of this amount approximately \$3,200 was spent for state guard equipment and maintenance, approximately \$7,400 on airports, and approximately \$2,300 for armories. There remains \$645,019 in the reserve for authorized expenditures, and \$7,231 in the reserve for contingencies.



PROCEEDS OF GENERAL BOND ISSUES  
COMPARATIVE BALANCE SHEET  
JUNE 30

	1947	1946
<b>ASSETS</b>		
Cash .....	\$152,260.38	\$164,885.75
Short Term U. S. Government Securities .....	500,000.00	500,000.00
<b>Total Assets</b> .....	<b>\$652,260.38</b>	<b>\$664,885.75</b>
<b>LIABILITIES</b>		
Accounts Payable .....	\$ 9.17	\$ 9.17
Due to Other Funds .....	.45	.45
<b>Total Liabilities</b> .....	<b>\$ 9.62</b>	<b>\$ 9.62</b>
<b>RESERVES AND SURPLUS</b>		
Reserves:		
For Authorized Expenditures .....	\$645,019.62	\$632,644.99
For Contingencies .....	7,231.14	32,231.14
<b>Total Reserves</b> .....	<b>\$652,250.76</b>	<b>\$664,876.13</b>
<b>Total Reserves and Liabilities</b> .....	<b>\$652,260.38</b>	<b>\$664,885.75</b>

UNAPPROPRIATED AMOUNTS RESERVED FOR CONTINGENCIES PERIOD ENDED JUNE 30, 1947

	<b>Maine War Bonds</b>
Proceeds from Sale of Bonds Issued August 1, 1940 and May 1, 1941 .....	\$2,000,000.00
Sale of Plans .....	27.00
	2,000,027.00
Net Appropriation Authorized (See Page 87) .....	1,992,795.86
<b>Balance June 30, 1947</b> .....	<b>\$ 7,231.14</b>

**PROCEEDS OF GENERAL BOND ISSUES**  
**STATEMENT OF AMOUNTS AVAILABLE AND EXPENDITURES**  
**PERIOD ENDED JUNE 30, 1947**

	Net Appropriation Authorized (A)	Earmarked Revenues		Total Available	Expenditures		Balance Reserved for Authorized Expenditures	
		Prior Years	This Year		Prior Years	This Year		
<b>PROTECTION OF PERSONS AND PROPERTY</b>								
Maine War Bonds								
Administration .....	\$ 72,522.54	—	—	\$ 72,522.54	\$ 58,711.15	\$ 588.09	\$ 13,223.3	
Armories:								
Augusta .....	180,000.00	—	—	180,000.00	—	—	180,000.0	
Bath .....	4,500.00	—	—	4,500.00	3,603.01	—	896.9	
Belfast .....	54,241.80	—	—	54,241.80	54,241.80	—	—	
Brunswick .....	22,518.55	\$ 15,000.00	—	37,518.55	37,518.55	—	—	
Houlton .....	111,300.00	—	—	111,300.00	4,699.41	—	106,600.5	
Lewiston .....	20,000.00	—	—	20,000.00	20,000.00	—	—	
Newport .....	51,493.52	—	—	51,493.52	51,493.52	—	—	
Norway .....	91,658.70	—	—	91,658.70	91,658.70	—	—	
Portland, Milk Street ..	25,399.41	—	—	25,399.41	25,399.41	—	—	
Portland, Stevens Ave- nue .....	291,927.14	126,491.52	—	418,418.66	192,030.05	2,280.79	224,107.8	
Presque Isle .....	106,650.00	—	—	106,650.00	4,655.51	—	101,994.4	
Rumford .....	112,921.16	—	—	112,921.16	112,921.16	—	—	
Saco .....	123,738.14	—	—	123,738.14	123,738.14	—	—	
Skowhegan .....	2,395.00	—	—	2,395.00	2,395.00	—	—	
South Brewer .....	132,036.07	—	—	132,036.07	132,036.07	—	—	
South Portland .....	120,956.42	—	\$ 700.00	121,656.42	120,956.42	46.68	653.3	
	\$ 1,451,735.91	\$ 141,491.52	\$ 700.00	\$ 1,593,927.43	\$ 977,346.75	\$ 2,327.47	\$ 614,253.2	
Airports:								
Augusta .....	\$ 11,723.29	\$ 1,668.00	—	\$ 13,391.29	\$ 13,391.29	—	—	
Bangor No. 1 .....	80,998.82	—	—	80,998.82	80,998.82	—	—	
Bangor No. 2 (Old Town) .....	1,365.31	—	—	1,365.31	—	\$ 1,365.31	—	
Bar Harbor .....	9,693.70	—	—	9,693.70	9,693.70	—	—	
Belfast .....	3,221.63	—	—	3,221.63	3,221.63	—	—	
Brunswick No. 1 .....	2,486.60	—	—	2,486.60	2,486.60	—	—	
Caribou .....	13,034.00	—	—	13,034.00	13,034.00	—	—	
Dexter .....	6,771.81	—	—	6,771.81	6,771.81	—	—	
Eastport .....	20,447.45	—	—	20,447.45	20,447.45	—	—	
Greenville .....	13,702.32	—	—	13,702.32	13,702.32	—	—	
Houlton .....	31,756.76	—	—	31,756.76	31,756.76	—	—	
Lewiston-Auburn .....	21,440.82	—	—	21,440.82	21,440.82	—	—	
Millinocket .....	14,402.35	—	—	14,402.35	14,402.35	—	—	
Norridgewock .....	3,186.22	—	—	3,186.22	3,186.22	—	—	
Pittsfield .....	1,861.50	—	—	1,861.50	1,861.50	—	—	
Portland .....	13,808.70	—	—	13,808.70	13,808.70	—	—	
Presque Isle .....	23,475.44	—	—	23,475.44	23,475.44	—	—	
Princeton .....	37,826.32	304.50	—	38,130.82	38,130.82	—	—	
Sanford .....	8,522.33	—	—	8,522.33	5,559.50	2,962.83	—	
Rockland .....	6,103.96	—	—	6,103.96	6,103.96	—	—	
Waterville .....	11,192.60	—	—	11,192.60	11,192.60	—	—	
Winterport .....	3,079.03	—	—	3,079.03	—	3,079.03	—	
	\$ 340,100.96	\$ 1,972.50	—	\$ 342,073.46	\$ 334,666.29	\$ 7,407.17	—	

PROCEEDS OF GENERAL BOND ISSUES  
STATEMENT OF AMOUNTS AVAILABLE AND EXPENDITURES  
PERIOD ENDED JUNE 30, 1947

	Net Appropriation Authorized (A)	Earmarked Revenues		Total Available	Expenditures		Balance Reserved for Authorized Expenditures
		Prior Years	This Year		Prior Years	This Year	
Miscellaneous:							
Armories—Maintenance and Improvements ..	\$ 20,000.00	\$ 1,775.00	\$150.00	\$ 21,925.00	\$ 16,750.92	—	\$ 5,174.08
Armories—Ranges and Kitchen Equipment ..	10,000.00	1,228.00	—	11,228.00	8,335.91	—	2,892.09
Artillery Range .....	47,375.00	139.90	66.25	47,581.15	38,104.21	—	9,476.94
Camp Keyes—Purchase of Land .....	1,750.00	—	—	1,750.00	1,750.00	—	—
Mineral Research .....	4,066.86	—	—	4,066.86	4,066.86	—	—
Mineral Research—Bu- reau of Mines .....	1,589.81	—	—	1,589.81	1,589.81	—	—
State Guard—Trucks ..	6,158.30	—	—	6,158.30	6,158.30	—	—
State Guard — Main- tenance and Equip- ment .....	37,368.78	6,626.98	—	43,995.76	40,777.11	\$ 3,218.65	—
Civilian Defense .....	—	240.92	—	240.92	240.92	—	—
Contributions and Trans- fers to Other Funds	127.70	—	—	127.70	127.46	.24	—
	\$ 128,436.45	\$ 10,010.80	\$216.25	\$ 138,663.50	\$ 117,901.50	\$ 3,218.89	\$ 17,543.11
Total .....	\$1,992,795.86	\$153,474.82	\$916.25	\$2,147,186.93	\$1,488,625.69	\$13,541.62	\$645,019.62

(A) From Date of Bond Issues.



# PUBLIC SERVICE ENTERPRISES

Commercial enterprises of the State are classified under this fund. Such undertakings differ from the usual governmental functions in that they are business operations which are carried on by government only for the public good or as governmental revenue-producing agencies or a combination of both. This fund is made up of the following minor funds:

Liquor Commission  
Augusta State Airport  
Waldo-Hancock Toll Bridge  
Richmond-Dresden Toll Bridge

Deer Isle-Sedgwick Toll Bridge  
Kennebec (Carlton) Bridge Bonds

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# PUBLIC SERVICE ENTERPRISES

## **Liquor Commission Operations**

The gross sales for the Liquor Commission shows an increase of approximately \$1,080,000 over the previous year. This results in an increase in gross profit of approximately \$560,000 over the previous year. Other income, such as liquor licenses, malt beverage licenses, etc. all show increases over the previous year. The increase in income was partially offset by increase in expenditures amounting to approximately \$140,000. The total profit transferred to general fund was \$7,767,974, a gain of \$590,478 over that transferred for the previous year.

## **Augusta State Airport**

The Augusta Airport showed a substantial gain in revenue which amounted to approximately \$4,500, but was offset by approximately the same increase in expenditures. Thus the year's operation resulted in a net loss of \$7,276.96, approximately the same amount as last year.

## **Toll Bridges**

All the toll bridges showed an increase in toll collections, thus showing a better surplus for the fiscal year just ended. The Waldo-Hancock Bridge surplus increased approximately \$10,000, the Richmond-Dresden Bridge surplus shows an increase of approximately \$4,300, and the Deer Isle-Sedgwick Bridge deficiency has been reduced by approximately \$17,000.

## **Kennebec (Carlton) Bridge**

The Kennebec (Carlton) Bridge deficiency was reduced by approximately \$4,100 during the fiscal year. This bridge in the future years should show a much better financial picture than in the past. The reason for this is that during the fiscal year \$1,000,000 worth of bonds, bearing interest at 4%, were called, and \$900,000 of the \$1,000,000 were reissued at 1½%. This will result in a large interest saving over a period of years.

PUBLIC SERVICE ENTERPRISES  
BALANCE SHEETS AND COMPARATIVE COMBINED BALANCE SHEET  
JUNE 30

	Liquor Commission	Augusta State Airport*
<b>ASSETS</b>		
Cash .....	\$ 758,050.67	\$ 229.93
Accounts Receivable .....	85,162.28	2,382.51
Less—Reserve for Losses .....	—	1,985.01
Net Total Accounts Receivable .....	85,162.28	397.50
Investments .....	—	—
Inventories .....	2,352,374.54	—
Other Assets .....	2,390.20	—
Less—Reserve for Losses .....	—	—
Net Total Other Assets .....	2,390.20	—
Plant and Equipment .....	141,799.29	—
Less—Reserve for Depreciation .....	80,258.66	—
Net Plant and Equipment .....	61,540.63	—
Encumbered Future Revenue to Retire Bonded Indebtedness .....	—	—
Amount Due from M. C. R. R. 1947-1977 .....	—	—
<b>Total Assets</b> .....	<b>\$3,259,518.32</b>	<b>\$ 627.43</b>
<b>LIABILITIES</b>		
Accounts Payable .....	\$ 253,471.72	\$ 623.93
Due to Other Funds .....	512.80	3.50
Other Current Liabilities .....	5,533.80	—
Interest Matured Not Presented for Payment .....	—	—
Bonds Matured Not Presented for Payment .....	—	—
Total Current Liabilities .....	259,518.32	627.43
Bonds Payable .....	—	—
<b>Total Liabilities</b> .....	<b>259,518.32</b>	<b>627.43</b>
<b>RESERVES AND SURPLUS</b>		
Contributions for Working Capital .....	3,000,000.00	—
Surplus Account:		
Unappropriated Surplus .....	—	—
<b>Total Liabilities, Reserves and Surplus</b> .....	<b>\$3,259,518.32</b>	<b>\$ 627.43</b>

The bonds of the Deer Isle-Sedgwick Bridge District in the amount of \$420,000 constitutes a contingent liability to be paid either by Bridge Operation or Highway Fund.

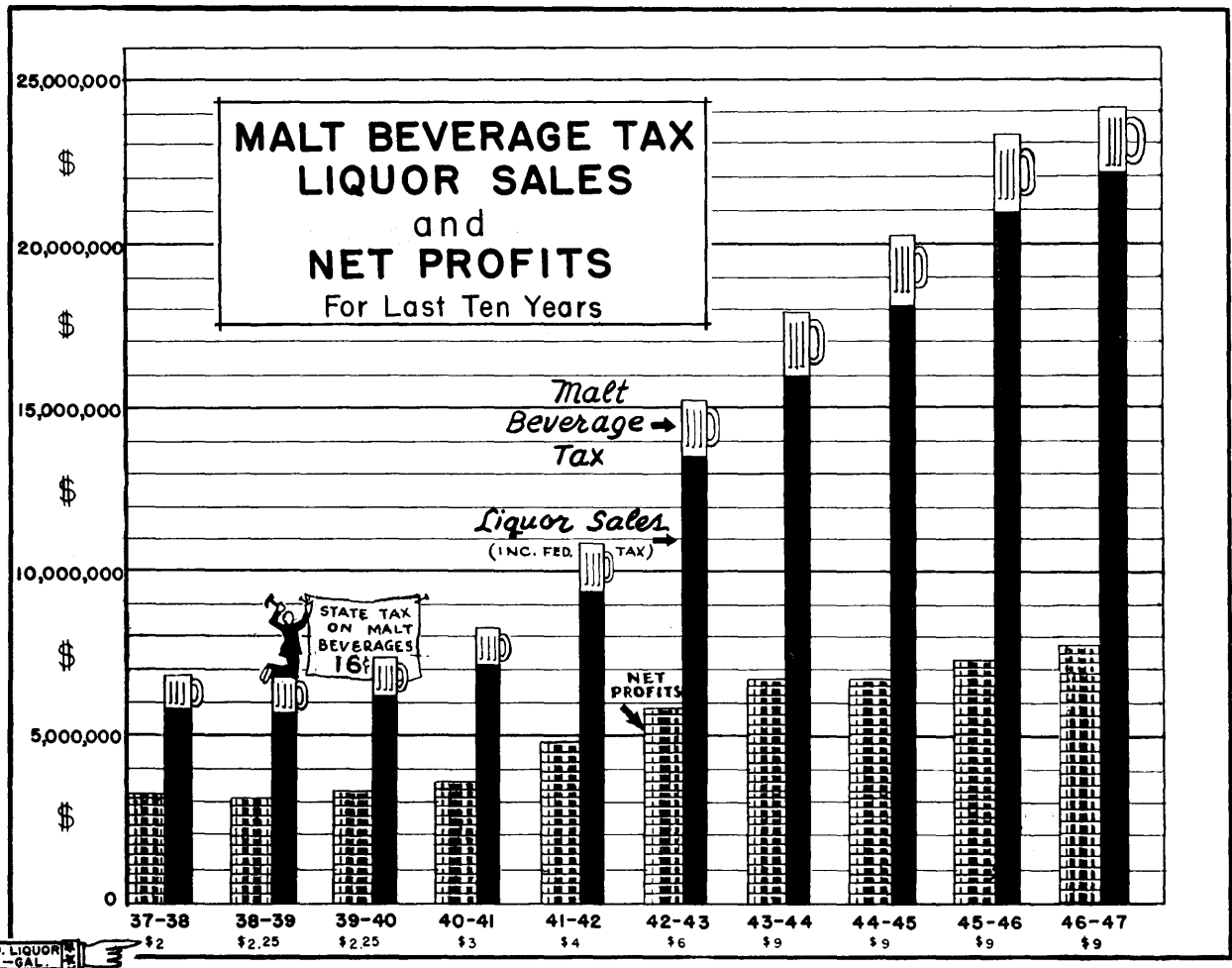
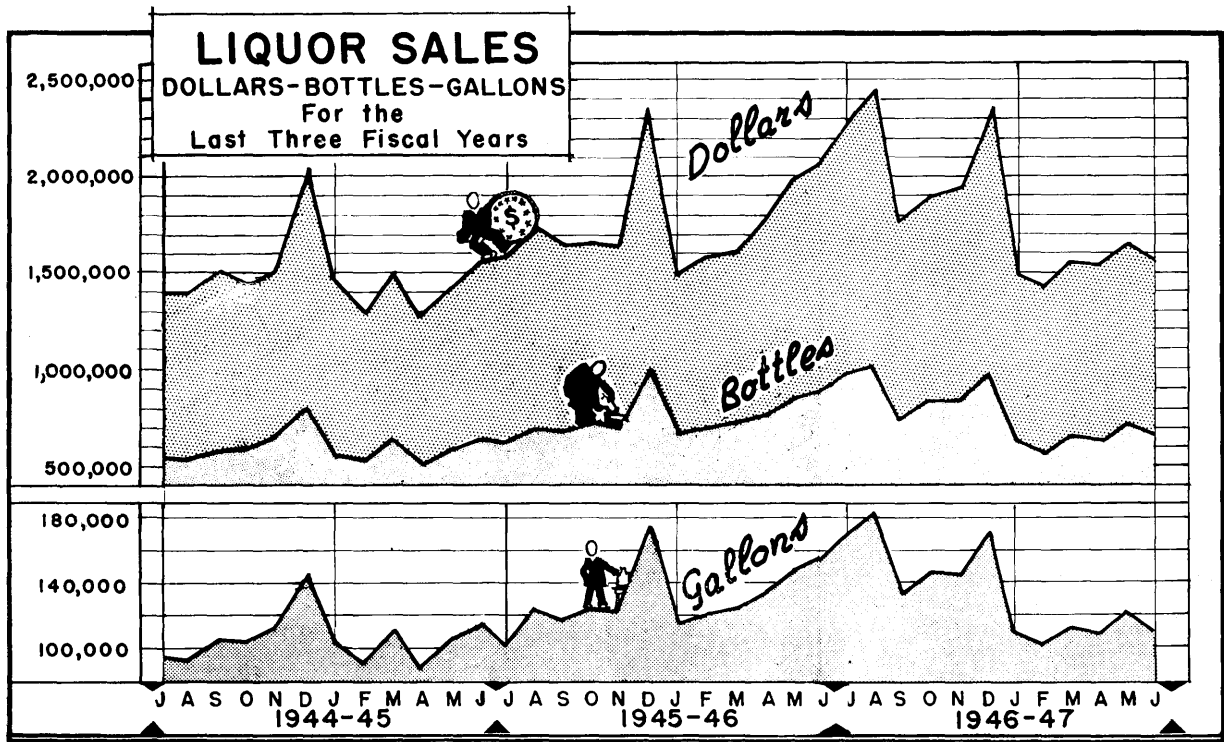
\* Balance Sheet of Augusta State Airport includes only those assets and liabilities carried on the general books of the State.



Waldo-Hancock Bridge	Richmond-Dresden Bridge	Deer Isle-Sedgwick Bridge	Kennebec (Carlton) Bridge	Total June 30, 1947	Total June 30, 1946
\$103,102.61	\$8,093.86	\$41,149.20	\$ 259,675.80	\$1,170,302.07	\$1,113,998.76
—	40.00	—	—	87,584.79	10,203.79
—	—	—	—	1,985.01	—
—	40.00	—	—	85,599.78	10,203.79
—	—	—	28,000.00	28,000.00	28,000.00
—	—	—	—	2,352,374.54	2,391,127.70
—	—	—	31,468.60	33,858.80	33,529.54
—	—	—	31,468.60	31,468.60	31,949.03
—	—	—	—	2,390.20	1,580.51
—	—	—	—	141,799.29	124,055.10
—	—	—	—	80,258.66	74,600.62
—	—	—	—	61,540.63	49,454.48
540,000.00	—	—	—	540,000.00	600,000.00
—	—	—	1,342,219.11	1,342,219.11	1,364,431.67
\$643,102.61	\$8,133.86	\$41,149.20	\$1,629,894.91	\$5,582,426.33	\$5,558,796.91
\$ 268.20	\$ 181.80	\$ 181.80	\$ 440.00	\$ 255,167.45	\$ 292,256.50
—	—	75,000.00	—	75,516.30	75,440.40
—	—	—	—	5,533.80	5,186.75
300.00	—	—	1,680.00	1,980.00	880.00
7,000.00	—	—	231,000.00	238,000.00	54,000.00
7,568.20	181.80	75,181.80	233,120.00	576,197.55	427,763.65
540,000.00	—	—	1,400,000.00	1,940,000.00	2,100,000.00
547,568.20	181.80	75,181.80	1,633,120.00	2,516,197.55	2,527,763.65
—	—	—	—	3,000,000.00	3,000,000.00
95,534.41	7,952.06	(34,032.60)	(3,225.09)	66,228.78	31,033.26
\$643,102.61	\$8,133.86	\$41,149.20	\$1,629,894.91	\$5,582,426.33	\$5,558,796.91

PUBLIC SERVICE ENTERPRISES  
 MAINE STATE LIQUOR COMMISSION  
 COMPARATIVE PROFIT AND LOSS STATEMENT  
 YEARS ENDED JUNE 30

	1947	1946
INCOME		
SALES		
Retail .....	\$20,534,780.01	\$18,993,923.92
Wholesale to Licenses .....	1,658,356.70	2,119,373.34
<b>GROSS SALES</b> .....	<b>22,193,136.71</b>	<b>21,113,297.26</b>
Less—Licenses Discounts .....	111,923.18	143,040.01
Returned Sales .....	6,280.07	13,282.86
	<b>118,203.25</b>	<b>156,322.87</b>
<b>NET SALES</b> .....	<b>22,074,933.46</b>	<b>20,956,974.39</b>
Less—Cost of Goods Sold .....	16,109,943.31	15,552,315.38
<b>GROSS PROFIT ON SALES</b> .....	<b>5,964,990.15</b>	<b>5,404,659.01</b>
OTHER OPERATING INCOME		
Liquor Licenses .....	64,700.00	53,050.00
Malt Beverage Licenses .....	306,295.00	277,560.00
Malt Beverage Filing Fees .....	24,940.00	21,780.00
Malt Beverage Excise Tax (Net) .....	2,167,067.41	2,079,535.49
<b>TOTAL OTHER OPERATING INCOME</b> .....	<b>2,563,002.41</b>	<b>2,431,925.49</b>
ADMINISTRATIVE INCOME		
Time Discount—Purchases .....	130,610.81	128,697.56
Profit on Carload Purchases .....	208,112.78	174,240.35
Profit on Loss on Sale of Capital Assets .....	958.50	123.00
Miscellaneous Income .....	12,152.29	7,108.13
Income from Returned Cartons .....	—	997.86
<b>TOTAL ADMINISTRATIVE INCOME</b> .....	<b>351,834.38</b>	<b>311,166.90</b>
<b>TOTAL OTHER INCOME</b> .....	<b>2,914,836.79</b>	<b>2,743,092.39</b>
EXPENSES		
Direct Store Operating Expenses .....	746,902.51	653,903.85
Commissioners Salaries and Expenses .....	14,942.86	15,033.61
General Administration .....	48,487.65	47,647.54
Liquor Store Supervision .....	22,941.49	18,884.61
Enforcement .....	113,484.74	89,618.23
Merchandising .....	14,756.23	11,173.88
Warehousing .....	82,447.64	68,665.72
Accounting Services .....	41,047.58	38,855.69
Contributions to Employees Retirement .....	26,841.48	26,472.25
<b>TOTAL EXPENSES</b> .....	<b>1,111,852.18</b>	<b>970,255.38</b>
<b>NET PROFIT TRANSFERRED TO GENERAL FUND</b> .....	<b>\$ 7,767,974.76</b>	<b>\$ 7,177,496.02</b>



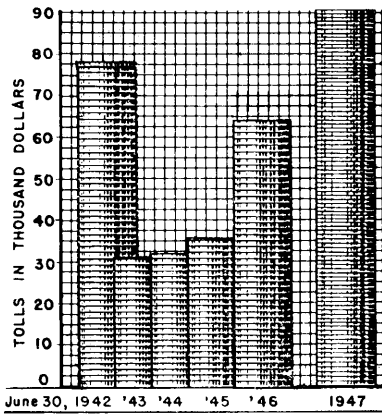
PUBLIC SERVICE ENTERPRISES  
AUGUSTA STATE AIRPORT  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
YEARS ENDED JUNE 30

	1947	1946
<b>REVENUES</b>		
Rental of Hangars .....	\$ 1,351.35	\$ 521.50
Rental of Offices and Rooms .....	3,019.69	2,220.00
Other Income .....	85.36	474.38
Transfers from Maine Aeronautics Commission (for Plowing Snow) ..	3,309.14	—
<b>Total Revenues</b> .....	<b>7,765.54</b>	<b>3,215.88</b>
<b>EXPENDITURES</b>		
Personal Services .....	6,655.60	7,133.40
Other Current Expenditures .....	6,308.91	3,374.86
Capital Outlays .....	2,077.99	—
<b>Total Expenditures</b> .....	<b>15,042.50</b>	<b>10,508.26</b>
<b>NET LOSS TRANSFERRED FROM GENERAL FUND</b> .....	<b>\$ 7,276.96</b>	<b>\$ 7,292.38</b>

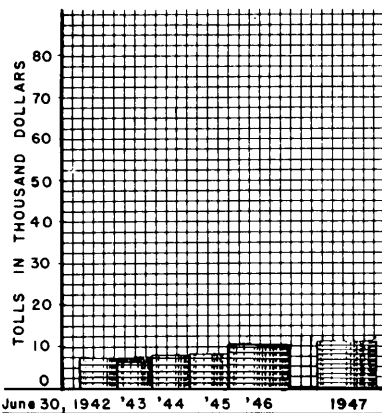
TOLL BRIDGES  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
YEARS ENDED JUNE 30

	<b>Waldo-Hancock Bridge</b>		<b>Richmond-Dresden Bridge</b>		<b>Deer Isle-Sedgwick Bridge</b>	
	1947	1946	1947	1946	1947	1946
<b>REVENUES</b>						
Tolls Collected .....	\$91,459.65	\$ 63,839.55	\$12,298.70	\$10,206.30	\$ 57,065.35	\$ 45,527.15
Other Revenues .....	—	419.94	110.00	120.00	—	—
Bond Reissued March 1, 1946 .....	—	600,000.00	—	—	—	—
Contributions from Highway Fund ..	—	—	3,180.00	2,550.00	—	12,400.00
<b>Total Revenues</b> .....	<b>91,459.65</b>	<b>664,259.49</b>	<b>15,588.70</b>	<b>12,876.30</b>	<b>57,065.35</b>	<b>57,927.15</b>
<b>EXPENDITURES</b>						
Operating Expenditures:						
Personal Services .....	13,952.69	10,533.00	9,404.56	8,557.00	9,451.05	16,801.84
Other Expenses .....	3,741.50	4,020.53	1,851.58	1,434.83	1,372.95	1,410.52
<b>Total Operating Expenditures</b> .....	<b>17,694.19</b>	<b>14,553.53</b>	<b>11,256.14</b>	<b>9,991.83</b>	<b>10,824.00</b>	<b>18,212.36</b>
Net Available for Principal and Interest	73,765.46	649,705.96	4,332.56	2,884.47	46,241.35	39,714.79
Interest Maturities .....	4,200.00	24,400.00	—	—	17,040.00	17,520.00
Bonds Matured .....	60,000.00	20,000.00	—	—	12,000.00	12,000.00
Bonds Called in Advance of Maturities	—	600,000.00	—	—	—	—
<b>Total Requirements</b> .....	<b>64,200.00</b>	<b>644,400.00</b>	<b>—</b>	<b>—</b>	<b>29,040.00</b>	<b>29,520.00</b>
<b>Net to Surplus</b> .....	<b>9,565.46</b>	<b>5,305.96</b>	<b>4,332.56</b>	<b>2,884.47</b>	<b>17,201.35</b>	<b>10,194.79</b>
Surplus at Beginning of Year .....	85,968.95	80,662.99	3,619.50	735.03	(51,233.95)	(61,428.74)
<b>Surplus at End of Year</b> .....	<b>\$95,534.41</b>	<b>\$ 85,968.95</b>	<b>\$ 7,952.06</b>	<b>\$ 3,619.50</b>	<b>\$(34,032.60)</b>	<b>\$(51,233.95)</b>

PUBLIC SERVICE ENTERPRISES  
TOLL BRIDGES  
REVENUE STATISTICS  
YEARS ENDED JUNE 30  
WALDO-HANCOCK BRIDGE

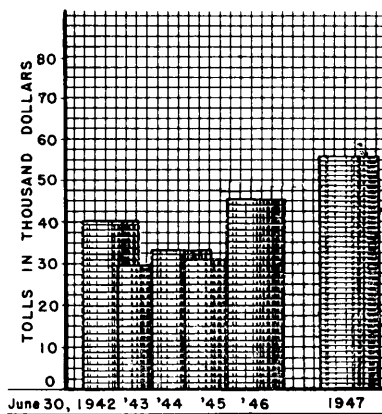


	1944-45		1945-46		1946-47	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 3,557.40	13,481	\$ 5,618.00	18,527	\$14,806.15	44,898
August	3,691.20	14,015	7,935.55	25,022	17,239.15	52,490
September	4,327.35	12,147	7,873.15	24,905	10,536.25	32,847
October	3,143.05	10,582	5,761.00	19,171	7,496.10	23,888
November	3,093.75	10,549	5,010.00	16,899	6,665.15	21,218
December	1,980.20	7,545	2,872.85	10,431	3,642.70	12,691
January	1,548.60	5,655	2,555.50	9,464	2,546.65	9,237
February	1,619.10	6,098	2,371.00	8,458	2,937.15	10,434
March	2,183.20	8,686	4,181.80	14,542	4,361.75	14,503
April	2,863.45	10,223	4,830.20	16,007	5,053.55	16,840
May	3,173.40	11,638	6,106.05	19,843	6,710.75	21,380
June	4,301.85	13,640	8,788.55	27,800	9,562.95	29,962
	\$35,482.55	124,259	\$63,903.65	211,069	\$91,558.30 (A)	290,388



RICHMOND-DRESDEN BRIDGE

	1944-45		1945-46		1946-47	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 544.80	3,164	\$ 815.35	3,304	\$ 1,111.45	4,988
August	564.65	3,307	909.80	3,667	1,261.25	5,582
September	554.05	2,740	792.95	3,226	991.10	4,406
October	782.30	2,837	771.45	3,133	983.65	4,325
November	436.80	2,322	659.60	2,736	907.10	4,197
December	457.25	2,261	746.40	2,944	656.70	3,394
January	974.90	3,325	1,075.50	4,226	1,133.55	4,873
February	627.80	3,029	962.90	3,903	1,366.10	5,686
March	722.40	2,504	831.30	3,443	1,048.45	4,662
April	392.90	2,326	664.55	3,048	794.75	3,896
May	614.25	2,596	971.20	4,045	1,000.70	4,455
June	847.85	2,511	1,014.10	4,416	1,053.40	4,613
	\$ 7,519.95	32,922	\$10,215.10	42,091	\$12,308.20 (A)	55,077



DEER ISLE-SEDGWICK BRIDGE

	1944-45		1945-46		1946-47	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 3,051.15	3,416	\$ 4,038.80	3,916	\$ 6,855.50	6,935
August	3,097.10	3,611	5,024.60	4,970	8,005.95	7,967
September	3,572.40	3,166	4,735.00	4,823	5,621.30	5,902
October	3,208.55	2,967	4,130.60	4,258	5,088.25	5,318
November	2,586.10	2,706	3,594.40	3,666	4,751.35	4,748
December	2,514.35	2,232	2,756.35	2,910	3,618.30	3,610
January	1,631.05	1,569	2,731.90	2,683	2,750.50	2,740
February	1,329.75	1,460	1,932.75	2,068	2,668.85	2,771
March	2,134.00	2,250	3,440.40	3,490	3,758.20	3,772
April	2,302.60	2,345	3,947.95	3,999	3,778.50	3,863
May	2,735.90	2,781	4,420.55	4,499	4,989.80	4,956
June	3,143.80	2,928	4,837.45	4,915	5,234.70	5,365
	\$31,306.75	31,431	\$45,590.75	46,197	\$57,121.20 (A)	57,947

(A) The difference between the amount of tolls as above and the collections on Page 96 is due to the time element between date of collection at the bridge site and the receipt of cash in the State Treasury.

PUBLIC SERVICE  
TOLL  
STATEMENT OF  
YEAR ENDED

DESCRIPTION OF LOAN	Date of Original Issue	Interest Rate
<b>GENERAL BONDED DEBT</b>		
<b>Sinking Fund Bonds</b>		
Kennebec Bridge Loan Bonds (Construction of Kennebec Carlton Bridge) .....	January 1, 1927	4%
 Kennebec Bridge Loan Bonds (Construction of Kennebec Carlton Bridge) .....	 June 1, 1927	 4%
 Kennebec Bridge Loan Bonds (Refunding Issue) .....	 June 1, 1947	 1½%
 <b>Self-Supporting Enterprise Bonds Guaranteed by State*</b>		
Waldo-Hancock Bridge Loan Bonds (Refunding Issue) .....	March 1, 1946	7/10%
 Total All Bonds .....		

\* Contingent Liability \$420,000 Deer Isle-Sedgwick Bridge District Bonds.

(A) \$450,000 callable January 1, 1952.

(B) Callable on any interest date after December 1, 1951.

(C) Callable September 1, 1951.

ENTERPRISES  
BRIDGES  
BONDED INDEBTEDNESS  
JUNE 30

Date of Maturity of Bond	Amount of Issue	Unmatured Debt Outstanding June 30, 1946	Current Transactions		Unmatured Debt Outstanding June 30, 1947		
			New Bonds Issued	Matured or Called			
\$ 25,000 1951-52 Inclusive	\$ 500,000	\$ 500,000			\$ 500,000 (A)		
30,000 1953-56 Inclusive							
35,000 1957-59 Inclusive							
40,000 1960-63 Inclusive							
45,000 1964							
20,000 1965							
50,000 1951-54 Inclusive	1,000,000	1,000,000		1,000,000			
25,000 1965							
50,000 1966							
55,000 1967-71 Inclusive							
60,000 1972-73 Inclusive							
65,000 1974-75 Inclusive							
70,000 1976-77 Inclusive							
60,000 1978							
50,000 1952-54 Inclusive			900,000		900,000		900,000 (B)
50,000 1959-60 Inclusive							
50,000 1963							
50,000 1965-66 Inclusive							
100,000 1967							
50,000 1968-69 Inclusive							
100,000 1970							
50,000 1971							
100,000 1972							
50,000 1973							
60,000 1947	600,000	600,000		60,000	540,000 (C)		
30,000 1948-50 Inclusive							
45,000 1951-60 Inclusive							
	\$3,000,000	\$2,100,000	\$900,000	\$1,060,000	\$1,940,000		

PUBLIC SERVICE ENTERPRISES  
TOLL BRIDGES  
BONDED DEBT AND INTEREST MATURITIES  
JUNE 30, 1947

Year Ending June 30	Kennebec (Carlton) Bridge		Waldo-Hancock Bridge		Deer Isle-Sedgwick Bridge*	
	Bond Maturities	Interest Maturities	Bond Maturities	Interest Maturities	Bond Maturities	Interest Maturities
1948		\$ 33,500	\$ 30,000	\$ 3,780	\$ 14,000	\$ 16,520
1949		33,500	30,000	3,570	14,000	15,960
1950		33,500	30,000	3,360	14,000	15,400
1951	\$ 25,000	33,500	45,000	3,150	15,000	14,820
1952	75,000	32,500	45,000	2,835	16,000	14,200
1953	80,000	30,750	45,000	2,520	16,000	13,560
1954	80,000	28,800	45,000	2,205	16,000	12,920
1955	30,000	26,850	45,000	1,890	18,000	12,240
1956	30,000	25,650	45,000	1,575	18,000	11,520
1957	35,000	24,450	45,000	1,260	18,000	10,800
1958	35,000	23,050	45,000	945	20,000	10,040
1959	85,000	21,650	45,000	630	20,000	9,240
1960	90,000	19,500	45,000	315	22,000	8,400
1961	40,000	17,150			22,000	7,520
1962	40,000	15,550			23,000	6,620
1963	90,000	13,950			24,000	5,680
1964	45,000	11,600			24,000	4,720
1965	70,000	9,800			26,000	3,720
1966	50,000	8,250			26,000	2,680
1967	100,000	7,500			27,000	1,620
1968	50,000	6,000			27,000	540
1969	50,000	5,250				
1970	100,000	4,500				
1971	50,000	3,000				
1972	100,000	2,250				
1973	50,000	750				
Total	\$1,400,000 (A)	\$472,750	\$540,000 (B)	\$28,035	\$420,000	\$198,720

\* Contingent Liability only.

(A) \$450,000 callable January 1, 1952; \$900,000 callable on any interest date after December 1, 1951.

(B) Callable September 1, 1951.

OPERATING STATEMENT  
KENNEBEC (CARLTON) BRIDGE  
YEAR ENDED JUNE 30

	1947	1946
<b>INCOME</b>		
Sale of Bonds (Refunding at 1½%)	\$ 900,000.00	—
Transfer from Sinking Fund	100,000.00	—
Interest Earned on Investments	2,233.15	\$ 1,688.01
Premium on Bonds	7,740.00	—
Maine Central Railroad Payment	76,569.90	76,569.90
Miscellaneous	480.43	—
<b>Total Income</b>	<b>1,087,023.48</b>	<b>78,257.91</b>
<b>EXPENDITURES</b>		
Bonds Called at 4% in Advance of Maturity	1,000,000.00	—
Interest on Bonds	60,000.00	60,000.00
Miscellaneous	714.77	—
Transfer to Sinking Fund	22,212.56	21,350.02
<b>Total Expenditures</b>	<b>1,082,927.33</b>	<b>81,350.02</b>
Excess of Revenues over Expenditures	4,096.15	(3,092.11)
Surplus at Start of Year	(7,321.24)	(5,494.88)
Adjustment of Previous Years' Transactions	—	1,265.75
Surplus at End of Year	<b>\$ (3,225.09)</b>	<b>\$ (7,321.24)</b>



# WORKING CAPITAL FUNDS

This account combines several similar funds, sometimes called revolving funds, representing non-profit but self-reimbursing activities conducted by the State either as service agencies for departments of the State or as financing agencies (similar to petty cash account) for activities authorized by law. This fund is made up of the following minor funds:

Surplus Property Pool—Education  
Prison Industries  
Highway Garage  
Departmental Garage  
Scientific Investigation with Blueberries  
Departmental Supplies  
Post Office  
Business Enterprise Program  
Seed Potato Board

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# WORKING CAPITAL FUNDS

The various working capital funds were established to segregate activities of a manufacturing or service nature carried on for the purpose of furnishing services or materials to state departments at cost.

The Departmental Garage shows a profit of \$12,609.39 which will be prorated back to the departments. Of the profit \$10,018.35 was from sale of capital assets, and \$3,373.79 was from other income, thus the operations were carried on at a small loss for the year.

The Highway Garage showed a large increase in rental income but this was offset by an equally large increase in expenditures. The deficit at the garage shows a decrease of approximately \$81,000, which was represented by an operating profit of approximately \$42,000, and an adjustment of prior years of approximately \$39,000.

WORKING CAPITAL FUNDS  
BALANCE SHEET AND COMPARATIVE COMBINED BALANCE SHEET  
JUNE 30

	Educational Surplus Property Pool	Prison Industries	Highway Garage
<b>ASSETS</b>			
Cash .....	\$48,128.45	\$ 56,207.17	\$ 60,985.07
Accounts Receivable .....	1,003.00	1,835.31	38,454.38
Less—Reserve for Losses .....	—	64.06	—
Net Total Receivables .....	1,003.00	1,771.25	38,454.38
Due from Other Funds .....	—	19.12	—
Inventories .....	1,623.75	70,560.62	232,862.59
Plant and Equipment .....	—	48,297.04	2,338,651.77
Less—Reserve for Depreciation .....	—	34,111.32	1,164,902.54
Net Plant and Equipment .....	—	14,185.72	1,173,749.23
<b>Total Assets</b> .....	<b>\$50,755.20</b>	<b>\$142,743.88</b>	<b>\$1,506,051.27</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 755.20	\$ 1,874.22	\$ 33,358.96
Due to Other Funds .....	—	—	684.30
Other Current Liabilities .....	—	—	76.00
<b>Total Liabilities</b> .....	<b>\$ 755.20</b>	<b>\$ 1,874.22</b>	<b>\$ 34,119.26</b>
<b>RESERVES AND SURPLUS</b>			
Working Capital Advances:			
From General Fund .....	\$50,000.00	\$119,614.75	\$ 555,000.00
From Highway Fund .....	—	—	—
Donated Surplus .....	—	—	1,000,000.00
Surplus Accounts:			
Unappropriated Surplus .....	—	21,254.91	(83,067.99)
<b>Total Liabilities, Reserves and Surplus</b> .....	<b>\$50,755.20</b>	<b>\$142,743.88</b>	<b>\$1,506,051.27</b>

MAINE STATE PRISON INDUSTRIES  
STATEMENT OF OPERATIONS  
YEARS ENDED JUNE 30

	Wood and Paint Shop	Upholstery Shop	Tailor Shop
<b>SALES—INDUSTRIAL PRODUCTS</b>			
To State Departments .....	\$ 7,168.52	\$1,204.18	\$14,883.28
To Others .....	28,305.15	3,620.86	1,083.30
<b>TOTAL SALES</b> .....	<b>35,473.67</b>	<b>4,825.04</b>	<b>15,966.58</b>
Material Cost of Goods Sold .....	14,307.68	2,057.35	10,921.78
Gross Profit Before Operating Expenses .....	21,165.99	2,767.69	5,044.80
Operating Expenses:			
Personal Services .....	10,100.60	738.00	2,522.40
Repairs to Equipment .....	642.64	16.11	150.47
Repairs to Buildings .....	69.40	1.09	88.49
Rent of Equipment .....	—	—	—
Miscellaneous Supplies .....	2,763.19	269.55	536.27
Electric Power .....	564.52	21.82	470.20
General Operating Expense .....	373.50	69.04	11.40
Insurance .....	425.34	—	70.88
Fuel .....	—	—	—
Depreciation .....	443.33	47.55	333.76
Provision for Uncollectable Accounts .....	52.41	14.69	2.75
Other Expense .....	171.26	8.20	28.87
Total Operating Expenses .....	<b>15,606.19</b>	<b>1,186.05</b>	<b>4,215.49</b>
Gain from Operations .....	\$ 5,559.80	\$1,581.64	\$ 829.31
Miscellaneous Income .....	—	—	—

Departmental Garage	Scientific Investigation with Blueberries	Departmental Supplies	Post Office	Business Enterprises Program	Seed Potato Board	Total June 30, 1947	Total June 30, 1946
\$38,395.14	\$ 4.35	\$ 4,004.84	\$ 3,693.46	\$344.49	\$100,000.00	\$ 311,762.97	\$ 400,208.50
—	—	—	—	—	—	41,292.69	35,945.55
—	—	—	—	—	—	64.06	519.75
—	—	—	—	—	—	41,228.63	35,425.80
5,918.84	—	—	—	—	—	5,937.96	29,395.25
2,357.68	—	13,949.51	6,392.86	—	—	327,747.01	255,878.52
96,903.11	24,995.65	—	—	—	—	2,508,847.57	1,989,470.52
54,700.39	—	—	—	—	—	1,253,714.25	1,095,365.89
42,202.72	24,995.65	—	—	—	—	1,255,133.32	894,104.63
\$88,874.38	\$25,000.00	\$17,954.35	\$10,086.32	\$344.49	\$100,000.00	\$1,941,809.89	\$1,615,012.70
\$ 1,236.39	—	\$ 759.57	\$ 60.00	—	—	\$ 38,044.34	\$ 26,641.58
—	—	—	—	—	—	684.30	430.40
28.60	—	—	—	—	—	104.60	517.50
\$ 1,264.99	—	\$ 759.57	\$ 60.00	—	—	\$ 38,833.24	\$ 27,589.48
\$75,000.00	\$25,000.00	\$17,500.00	\$10,000.00	\$200.00	\$100,000.00	\$ 952,314.75	\$ 346,606.80
—	—	—	—	—	—	—	380,000.00
—	—	—	—	—	—	1,000,000.00	1,000,000.00
12,609.39	—	(305.22)	26.32	144.49	—	(49,338.10)	(139,183.58)
\$88,874.38	\$25,000.00	\$17,954.35	\$10,086.32	\$344.49	\$100,000.00	\$1,941,809.89	\$1,615,012.70

Harness Shop	Sign Shop	Plate Shop	Cannery	Total June 30, 1947	Total June 30, 1946
\$ 144.79	\$2,914.83	\$5,959.40	\$11,539.65	\$ 43,814.65	\$ 39,067.90
30,428.72	337.50	7.40	—	63,782.93	60,974.04
30,573.51	3,252.33	5,966.80	11,539.65	107,597.58	100,041.94
20,297.85	1,737.45	1,865.03	7,648.80	58,835.94	56,140.20
10,275.66	1,514.88	4,101.77	3,890.85	48,761.64	43,901.74
3,364.80	246.00	1,440.00	681.60	19,093.40	17,716.00
202.94	—	423.79	494.13	1,930.08	1,691.61
9.54	—	42.64	120.23	331.39	509.26
—	—	—	50.00	50.00	—
2,055.39	73.91	697.00	114.37	6,509.68	3,985.30
426.57	14.76	306.10	202.10	2,006.07	1,796.36
489.54	—	67.03	145.01	1,155.52	1,147.04
70.88	—	141.78	62.04	770.92	610.73
—	—	283.13	294.00	577.13	1,846.33
97.09	—	586.93	299.44	1,808.10	1,602.03
(61.69)	—	208.50	—	216.66	263.09
12.06	2.70	87.16	28.03	338.28	223.26
6,667.12	337.37	4,284.06	2,490.95	34,787.23	31,391.01
\$ 3,608.54	\$1,177.51	\$ (182.29)	\$ 1,399.90	\$ 13,974.41	\$ 12,510.73
				916.88	—
Net Gain from Operations .....				\$ 14,891.29	\$ 12,510.73
Balance of Unappropriated Surplus at Beginning of Period .....				6,371.87	19,222.68
Less—Adjustment Affecting Prior Years' Transactions .....				8.25	25,361.54
Balance of Unappropriated Surplus at End of Period .....				\$ 21,254.91	\$ 6,371.87

WORKING CAPITAL FUNDS  
HIGHWAY GARAGE  
COMPARATIVE STATEMENT OF OPERATIONS

	1947	1946
<b>RENTAL OF EQUIPMENT</b>		
Highway Department .....	\$ 585,885.50	\$ 468,517.79
Other State Departments .....	1,520.13	774.18
Within Departments .....	40,172.47	30,751.02
Others .....	221,437.36	137,874.32
<b>Total Rentals</b> .....	<b>849,015.46</b>	<b>637,917.31</b>
<b>MOVING OF HIGHWAY EQUIPMENT</b>		
Total Rentals and Moving of Equipment .....	—	2,046.23
<b>AUTOS AND WORKING EQUIPMENT EXPENSE</b>		
Personal Services .....	140,432.28	79,603.69
Travel Expenses .....	414.58	1,141.00
Miscellaneous Auto Expense .....	33,382.17	26,884.26
Gasoline, Oil and Grease .....	97,960.49	85,377.44
Repairs, Parts and Supplies .....	286,770.00	229,413.59
Fuel Oil .....	3,278.23	3,816.77
Insurance .....	3,491.10	4,607.14
Rent of Buildings and Offices .....	1,457.03	2,666.41
Other Expenses .....	1,028.72	426.95
Depreciation .....	142,464.68	111,589.22
<b>Total Autos and Working Equipment Expense</b> .....	<b>710,679.28</b>	<b>545,526.47</b>
Net Income from Equipment .....	138,336.18	94,437.07
<b>GENERAL OVERHEAD EXPENSE</b>		
Personal Services .....	28,924.59	24,504.00
Purchasing Services (Transferred to General Fund) .....	1,805.90	372.83
Heat, Light, Power and Water .....	11,340.99	4,789.19
Insurance .....	1,467.04	1,185.02
Repairs to Buildings and Grounds .....	124.54	2,253.90
Repairs to Equipment .....	—	755.83
Travel Expense .....	1,880.52	992.98
Miscellaneous Auto Expense .....	2,041.47	1,650.94
Caretaker and Messenger Service .....	9,458.88	4,587.66
General Operating Expense .....	1,430.38	1,584.28
Cleaning and Watching .....	19,508.91	17,366.27
Depreciation on Buildings and Furniture and Fixtures .....	13,224.83	—
Rental of Buildings and Offices .....	—	122.00
Miscellaneous Supplies and Expenses .....	3,519.27	1,610.74
Telephone and Telegraph .....	2,792.20	2,334.94
<b>Total General Overhead Expense</b> .....	<b>97,519.52</b>	<b>64,110.58</b>
Net Profit from Operations .....	40,816.66	30,326.49
<b>Other Income</b>		
Profit or Loss on Sale of Capital Assets .....	9,902.61	12,398.78
Net Stockroom Overhead Overabsorbed .....	5,110.47	—
Net Shop Overhead Unabsorbed .....	(14,949.57)	—
Miscellaneous Income .....	1,552.97	—
<b>Total Other Income</b> .....	<b>1,616.48</b>	<b>12,398.78</b>
Net Profit or Loss .....	42,433.14	42,725.27
Unappropriated Surplus (Deficit) at Beginning of Year .....	(164,863.79)	(144,104.95)
Adjustments Effecting Prior Years' Transactions .....	39,362.66	(63,484.11)
<b>UNAPPROPRIATED SURPLUS (DEFICIT) AT END OF YEAR</b> .....	<b>\$ (83,067.99)</b>	<b>\$(164,863.79)</b>

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

	1947	1946
<b>INCOME</b>		
Net Rental Billed to State Departments .....		
1,782,973.5 Miles @ 4c .....	<b>\$71,318.94</b>	—
1,698,384. Miles @ 4c .....	—	\$67,935.36
Net Rental Billed to State Department .....	<b>\$71,318.94</b>	\$67,935.36
<b>DIRECT EXPENSE</b>		
Gasoline .....	<b>\$21,749.86</b>	\$19,317.30
Oil .....	1,449.54	894.12
Lubrication .....	692.76	557.46
Tires and Tubes .....	4,712.28	4,835.64
Repairs, Parts and Labor .....	16,021.02	14,076.36
Depreciation .....	16,214.16	17,393.45
Insurance .....	927.11	919.64
Miscellaneous Expenses .....	508.10	444.58
Total Direct Expenses .....	<b>\$62,274.83</b>	\$58,438.55
<b>INDIRECT EXPENSES</b>		
Salaries .....	<b>\$ 7,038.40</b>	\$ 5,774.20
Other .....	2,784.45	2,635.31
Total Indirect Expense .....	<b>\$ 9,822.85</b>	\$ 8,409.51
Total Expenses .....	<b>\$72,097.68</b>	\$66,848.06
Net Profit from Operations .....	<b>\$ (778.74)</b>	\$ 1,087.30
Profit and Loss on Sale of Capital Assets .....	10,018.35	3,360.36
Other Income .....	3,373.79	1,473.81
Total Other Income .....	<b>\$13,392.14</b>	\$ 4,834.17
Net Profit Transferred to Surplus .....	<b>\$12,613.40</b>	\$ 5,921.47
Unappropriated Surplus at Beginning of Year .....	5,921.47	2,239.41
Adjustment of Prior Years' Transactions .....	(4.01)	—
	<b>\$18,530.86</b>	\$ 8,160.88
Less—Profit Prorated Back to Departments .....	5,921.47	2,239.41
Unappropriated Surplus at End of Year .....	<b>\$12,609.39 (A)</b>	\$ 5,921.47
Net Per Mile Cost of Departmental Operations .....	\$.0329	\$.0365
Net Per Mile Cost of Departmental Operations Two Year Period .....	.0347	.0355

(A) Prorated to various funds in 1947-1948 fiscal year.

**WORKING CAPITAL FUNDS**  
 DEPARTMENTAL SUPPLIES AND POST OFFICE  
 COMPARATIVE STATEMENT OF OPERATIONS  
 YEARS ENDED JUNE 30

	1947	1946
<b>DEPARTMENTAL SUPPLIES</b>		
INCOME		
Sales of Supplies to Departments .....	\$35,144.29	\$25,003.51
COST OF SALES .....	35,144.29	25,003.51
Net Profit on Sales .....	—	—
Unappropriated Surplus at Beginning of Year .....	(305.22)	(305.22)
Adjustment of Prior Years' Transactions .....	—	—
Unappropriated Surplus at End of Year .....	<b>\$ (305.22)</b>	<b>\$ (305.22)</b>
<b>POST OFFICE</b>		
INCOME		
Sales of Postage to Departments .....	\$78,618.66	\$80,108.73
Cost of Sales .....	78,618.66	80,108.73
Net Profit on Sales .....	—	—
Unappropriated Surplus at Beginning of Year .....	26.32	26.32
Adjustment of Prior Years' Transactions .....	—	—
Unappropriated Surplus at End of Year .....	<b>\$ 26.32</b>	<b>\$ 26.32</b>



# TRUST AND AGENCY FUNDS

These funds include many minor independent funds not directly associated with governmental functions, as listed below:

## EXPENDABLE FUNDS

### Public Trusts

- Pension or Retirement Funds
  - Maine Teachers' Retirement Association
  - Employees' Retirement System
- Revenue Receipts of Non-Expendable Trusts

### Private Trusts

- Guaranty Deposits
- Public Administrators' Funds
- Receivers' Funds for Defunct Banks
- Financial Responsibility Deposits
- Trustees, Cities and Towns

### Agency Funds

- Due Other Governmental Units
  - Tax on Bank Stock
  - Dog Licenses
  - County Taxes
  - Road Repair Taxes

## NON-EXPENDABLE FUNDS

### Public Trusts

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

Trust funds are composed of money held by the State as trustee or custodian invested as endowment funds to produce revenues supplementing appropriations for specified governmental purposes, for the benefit of cities and towns of the State or other purposes. Agency funds are either temporary deposits to guarantee meeting of obligations to the State or the public, or amounts collected by or deposited with the State for the benefit of the general public or cities, counties and towns of the State.

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## TRUST AND AGENCY FUNDS

The principal of the trust fund account shows approximately \$1,200,000 increase over the previous year, and the increase is reflected almost wholly in the retirement funds. During the legislative session the legislature passed a new retirement law which combines under one system all previous systems. This system will be operated by a secretary who is governed by a retirement board consisting of seven members.

There still remains on our books, under a separate account, a profit made from the sale of securities which the legislature failed to take care of. This money will still have to remain in a suspense account until the legislature acts on this matter.

In most of our trust funds the amount earned is the amount paid to the beneficiaries. There are a few trusts on which the rate of payment is set by law, approximately at 6%, so that it is necessary for the state to appropriate money to meet these rates.

TRUST AND AGENCY FUNDS  
COMPARATIVE BALANCE SHEET  
JUNE 30, 1947

DETAIL OF THIS YEAR

	TOTAL FUNDS		Total Expendable Funds	Total Non-expendable Funds	NON-EXPENDABLE FUNDS		
	June 30, 1947	June 30, 1946			Lands Reserved Trust Funds	Permanent School Fund	Other Endowment Funds
<b>ASSETS</b>							
Cash (Exclusive of Closed Banks) .....	\$1,072,475.00	\$ 997,640.11	\$ 751,634.06	\$ 320,840.94	\$ 56,909.66	\$ 44,872.61	\$219,058.67
Accounts Receivable:							
Tax Accounts .....	30,252.00	60,456.03	30,252.00	—	—	—	—
Other .....	37,598.34	34,578.01	12,598.34	25,000.00	25,000.00	—	—
Due from Other Funds .....	6,208.24	4,800.02	6,208.24	—	—	—	—
Investments (See Note A)							
U. S. Government Securities .....	6,832,736.43	5,520,500.00	5,002,237.63	1,830,498.80	708,898.80	569,600.00	552,000.00
Other .....	710,243.81	983,001.60	298,622.38	411,621.43	411,621.43	—	—
Guaranty Deposits .....	841,859.83	735,887.53	841,859.83	—	—	—	—
Other Assets (See Note B) .....	87,928.18	88,178.42	2,382.65	85,545.53	34,150.20	2,151.15	49,244.18
<b>Total Assets</b> .....	<b>9,619,301.83</b>	<b>8,425,041.72</b>	<b>6,945,795.13</b>	<b>2,673,506.70</b>	<b>1,236,580.09</b>	<b>616,623.76</b>	<b>820,302.85</b>
<b>LIABILITIES</b>							
Accounts Payable .....	31,190.19	20,020.76	31,124.04	66.15	66.15	—	—
Due to Other Funds .....	—	3,156.31	—	—	—	—	—
<b>Total Liabilities</b> .....	<b>31,190.19</b>	<b>23,177.07</b>	<b>31,124.04</b>	<b>66.15</b>	<b>66.15</b>	<b>—</b>	<b>—</b>
<b>RESERVES AND SURPLUS</b>							
Reserve for Authorized Expenditures .....	—	39.04	—	—	—	—	—
Indistributed Income .....	225,663.68	232,272.06	225,663.68	—	—	—	—
Principal of Trust Funds:							
Teachers' Retirement Assn. ....	3,170,907.84	2,768,567.39	3,170,907.84	—	—	—	—
Employees' Retirement System .....	2,357,316.41	1,756,081.89	2,357,316.41	—	—	—	—
Mackworth Island .....	11,033.75	10,765.00	11,033.75	—	—	—	—
Private Trusts .....	1,099,510.82	935,839.56	1,099,510.82	—	—	—	—
Lands Reserved Trust Funds .....	1,236,513.94	1,173,125.45	—	1,236,513.94	1,236,513.94	—	—
Permanent School Fund .....	616,623.76	616,623.76	—	616,623.76	—	616,623.76	—
Other Endowment Funds .....	820,302.85	817,574.30	—	820,302.85	—	—	820,302.85
State Owned Delinquent Lands .....	52.65	—	52.65	—	—	—	—
Prepaid Contributions .....	50,185.94	90,976.20	50,185.94	—	—	—	—
<b>Total Liabilities, Reserves and Surplus</b> .....	<b>9,619,301.83</b>	<b>8,425,041.72</b>	<b>6,945,795.13</b>	<b>2,673,506.70</b>	<b>1,236,580.09</b>	<b>616,623.76</b>	<b>820,302.85</b>

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

B) No reserve is provided for estimated loss of \$80,000 on impounded bank accounts.

TRUST AND AGENCY FUNDS  
BALANCE SHEET OF EXPENDABLE FUNDS  
JUNE 30, 1947

	<b>PUBLIC TRUSTS</b>		
	<b>Total To Page 111)</b>	<b>Pension or Retirement Fund Teachers (A)                  Employees (A)</b>	
<b>ASSETS</b>			
Cash (Exclusive of Closed Banks) .....	\$ 751,634.06	\$ 160,568.85	\$ 111,564.49
Accounts Receivable:			
Tax Accounts .....	30,252.00	—	—
Other .....	12,598.34	10,995.94	1,473.98
Due from Other Funds .....	6,208.24	17.62	6,190.62
Investments (See Note B)			
U. S. Government Securities .....	5,002,237.63	2,982,634.49	2,008,603.14
Other .....	298,622.38	62,834.88	235,787.50
Guaranty Deposits .....	841,859.83	—	—
Other Assets .....	2,382.65	—	—
<b>Total Assets</b> .....	<b>\$6,945,795.13</b>	<b>\$3,217,051.78</b>	<b>\$2,363,619.73</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 31,124.04	\$ 17.50	\$ 2,243.82
Due to Other Funds .....	—	—	—
<b>Total Liabilities</b> .....	<b>\$ 31,124.04</b>	<b>\$ 17.50</b>	<b>\$ 2,243.82</b>
<b>RESERVES AND SURPLUS</b>			
Reserve for Authorized Expenditures .....	—	—	—
Undedicated Income .....	\$ 225,663.68	—	—
Principal of Trust Funds:			
Teachers' Retirement Association .....	3,170,907.84	\$3,170,907.84	—
Employees' Retirement System .....	2,357,316.41	—	\$2,357,316.41
Mackworth Island .....	11,033.75	—	—
Private Trusts .....	1,099,510.82	—	—
State Owned Delinquent Lands .....	52.65	—	—
Prepaid Contributions .....	50,185.94	46,126.44	4,059.50
<b>Total Liabilities, Reserves and Surplus</b> .....	<b>\$6,945,795.13</b>	<b>\$3,217,051.78</b>	<b>\$2,363,619.73</b>

(A) These balance sheets are not set up to reflect the actuarial reserves since the actuarial at June 30, 1947 have not been completed.

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

Mackworth Island	Revenue of Non- Expendable Funds	Agency Funds Due to Other Governmental Units			
		Private Trusts	Bank Stock Tax	Dog Licenses	Other
\$ 33.75	\$3,681.47	\$ 258,640.64	\$181,208.25	\$10,019.91	\$25,916.70
—	—	—	30,252.00	—	—
—	—	—	—	—	128.42
—	—	—	—	—	—
11,000.00	—	—	—	—	—
—	—	—	—	—	—
—	—	841,859.83	—	—	—
—	2,330.00	—	—	—	52.65
<b>\$11,033.75</b>	<b>\$6,011.47</b>	<b>\$1,100,500.47</b>	<b>\$211,460.25</b>	<b>\$10,019.91</b>	<b>\$26,097.77</b>
—	\$ 399.22	\$ 989.65	—	\$10,018.33	\$17,455.52
—	\$ 399.22	\$ 989.65	—	\$10,018.33	\$17,455.52
—	—	—	—	—	—
—	\$5,612.25	—	\$211,460.25	\$ 1.58	\$ 8,589.60
—	—	—	—	—	—
—	—	—	—	—	—
<b>\$11,033.75</b>	—	<b>\$1,099,510.82</b>	—	—	—
—	—	—	—	—	52.65
—	—	—	—	—	—
<b>\$11,033.75</b>	<b>\$6,011.47</b>	<b>\$1,100,500.47</b>	<b>\$211,460.25</b>	<b>\$10,019.91</b>	<b>\$26,097.77</b>

TRUST AND AGENCY FUNDS  
ANALYSIS OF CHANGES IN RESERVE FOR TRUST AND AGENCY FUNDS  
YEAR ENDED JUNE 30, 1947

	Total	Total Expendable Trusts
<b>BALANCE JULY 1, 1946</b> .....	\$8,310,888.45	\$5,703,564.94
<b>ADDITIONS:</b>		
Interest Earned (Net After Amortization of Premiums) .....	191,401.81	191,231.72
Profit or (Loss) on Sale of Securities .....	2,883.38	2,883.38
Rents Earned .....	30.00	30.00
Profit or (Loss) on Sale of Farm .....	(4,868.10)	(4,868.10)
Revenue from Reserved Lands .....	63,388.49	—
Miscellaneous Sales .....	3.50	3.50
Individual Contributions for Pensions plus Interest Allowed .....	599,647.47	599,647.47
Deposits by Cities, Towns and Individuals .....	863,336.26	860,777.80
Contributions and Transfers:		
From General Fund .....	501,059.54	501,059.54
From Highway Fund .....	96,500.00	96,500.00
From Special Revenue Funds .....	57,228.45	57,228.45
From Teachers' Retirement Fund (Contra) .....	7,897.32	7,897.32
From Public Service Enterprises .....	26,841.48	26,841.48
Tax on Bank Stock .....	211,460.25	211,460.25
Dog License Fees .....	84,320.56	84,320.56
State Owned Delinquent Land Charges .....	52.65	52.65
TOTAL ADDITIONS .....	\$2,701,183.06	\$2,635,066.02
<b>DEDUCTIONS:</b>		
Administration Expense .....	\$ 37,058.64	\$ 37,058.64
Claims for Damages by Wild Animals .....	64,626.21	64,626.21
Bounty on Bears and Expenses .....	9,688.99	9,688.99
Distribution to Cities, Towns and Counties of Agency Funds .....	376,656.78	376,656.78
Refund of Trust Deposits .....	375,400.20	375,400.20
Refund of Individuals Contributions for Pension Plus Interest .....	109,129.16	109,129.16
Interest Allowed on Individual Contributions .....	58,159.78	58,159.78
Pensions Paid .....	328,506.91	328,506.91
Unclaimed Estates Forfeited .....	131.18	131.18
Distribution of Income from Non-Expendable Trusts:		
To University of Maine .....	9,921.50	9,921.50
To Schools and Academies .....	590.00	590.00
For Benefits of Patients in State Owned Institu- tions .....	5,071.12	5,071.12
Interest on Lands Reserved Trust Funds Paid to Plantations .....	42,933.89	42,933.89
To General Fund:		
Interest on Lands Reserved Trust Funds of Unor- ganized Territories for Equalization of Educa- tional Opportunities .....	16,817.35	16,817.35
Revenue Available for Appropriation .....	7,412.93	7,412.93
Interest on Permanent School Fund .....	11,813.31	11,813.31
To Transfer to General Fund—Board and Care of Neglected Children .....	12,080.54	12,080.54
Transfer to Employees Pension Fund (Contra) .....	7,897.32	7,897.32
To Individuals (Jordan Forestry Prize) .....	250.00	250.00
TOTAL DEDUCTIONS .....	\$1,474,145.81	\$1,474,145.81
<b>BALANCE JUNE 30, 1947</b> .....	\$9,537,925.70	\$6,864,485.15



**TRUST AND AGENCY FUNDS**  
**ANALYSIS OF CHANGES IN RESERVE FOR EXPENDABLE TRUSTS**  
**YEARS ENDED JUNE 30, 1947**

	<b>Total Expendable Trusts (To Page 114)</b>	<b>PUBLIC TRUSTS</b>		
		<b>Pension Funds</b>		<b>Mackworth Island</b>
		<b>Teachers</b>	<b>Employees</b>	
<b>BALANCE JULY 1, 1946</b> .....	\$5,703,564.94	\$2,768,567.39	\$1,756,120.93	\$10,765.00
<b>ADDITIONS:</b>				
Interest Earned (Net after Amortization of Premium) .....	191,231.72	78,307.52	48,037.23	268.75
Profit or (Loss) on Sale of Securities .....	2,883.38	2,409.46	—	—
Rents Earned .....	30.00	—	—	—
Profit or (Loss) on Sale of Farms .....	(4,868.10)	—	—	—
Miscellaneous Sales .....	3.50	—	—	—
Individual Contributions for Pensions Plus Interest Allowed .....	599,647.47	258,497.86	341,149.61	—
Deposits by Cities, Towns and Individuals .....	860,777.80	—	151,443.06	—
Contributions and Transfers:				
From General Fund .....	501,059.54	219,300.00	238,963.96	—
From Highway Fund .....	96,500.00	—	96,500.00	—
From Special Revenue Funds .....	57,228.45	—	57,228.45	—
From Public Service Enterprises .....	26,841.48	—	26,841.48	—
From Teachers' Retirement Fund (Contra) .....	7,897.32	—	7,897.32	—
Tax on Bank Stocks .....	211,460.25	—	—	—
State Owned Delinquent Land Charges .....	52.65	—	—	—
Dog License Fees .....	84,320.56	—	—	—
<b>Total Additions</b> .....	<b>\$2,635,066.02</b>	<b>\$ 558,514.84</b>	<b>\$ 968,061.11</b>	<b>\$ 268.75</b>
<b>DEDUCTIONS:</b>				
Administration Expenses .....	\$ 37,058.64	\$ 3,371.35	\$ 15,953.25	—
Claim for Damages by Wild Animals .....	64,626.21	—	—	—
Bounty on Bears and Expenses .....	9,688.99	—	—	—
Distribution to Cities, Towns and Counties of Agency Funds .....	376,656.78	—	—	—
Refunds of Trust Deposits .....	375,400.20	—	—	—
Retirement of Debt—Deorganized Towns .....	—	—	—	—
Refund of Individuals Contributions plus Interest ..	109,129.16	109,129.16	—	—
Interest Allowed on Individual Contributions .....	58,159.78	35,776.56	22,383.22	—
Pensions Paid .....	328,506.91	—	328,506.91	—
Unclaimed Estates Forfeited .....	131.18	—	—	—
Distribution of Income from Non-Expendable Trusts:				
To University of Maine .....	9,921.50	—	—	—
To Schools and Academies .....	590.00	—	—	—
For Benefits of Patients in State Owned Institu- tions .....	5,071.12	—	—	—
Interest on Lands Reserved Trust Fund Paid to Plantations .....	42,933.89	—	—	—
To General Fund:				
Interest on Lands Reserved Trust Funds of Unorganized Territories for Equalization of Educational Opportunities .....	16,817.35	—	—	—
Revenue Available for Appropriation .... Education Department .....	7,412.93	—	22.25	—
Transfer to General Fund—Board and Care of Neg- lected Children .....	11,813.31	—	—	—
Transfer to General Fund—Board and Care of Neg- lected Children .....	12,080.54	—	—	—
Transfer to Employees Pension Fund (Contra) .....	7,897.32	7,897.32	—	—
To Individuals (Jordan Forestry Prize) .....	250.00	—	—	—
<b>Total Deductions</b> .....	<b>\$1,474,145.81</b>	<b>\$ 156,174.39</b>	<b>\$ 366,865.63</b>	<b>—</b>
<b>BALANCE JUNE 30, 1947</b> .....	<b>\$6,864,485.15</b>	<b>\$3,170,907.84</b>	<b>\$2,357,316.41</b>	<b>\$11,033.75</b>



Revenue Receipts of Non-Expendable Trusts			Agency Funds			
Lands Reserved	Permanent School Fund	Other Trust Funds	Private Trusts Misc.	Bank Stock Tax	Dog Licenses	Other
\$ 1,461.86	\$ 374.17	\$ 3,219.33	\$ 935,839.56	\$195,319.65	—	\$ 31,897.05
32,292.93	15,365.73	16,959.56	—	—	—	—
473.92	—	—	—	—	—	—
30.00	—	—	—	—	—	—
(4,868.10)	—	—	—	—	—	—
3.50	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	551,283.18	—	—	158,051.56
35,996.83	—	6,798.75	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	211,460.25	—	—
—	—	—	—	—	—	52.65
—	—	—	—	—	84,320.56	—
\$63,929.08	\$15,365.73	\$23,758.31	\$ 551,283.18	\$211,460.25	\$84,320.56	\$158,104.21
\$ 4,177.84	\$ 3,552.42	—	—	—	\$10,003.78	—
—	—	—	—	—	64,626.21	—
—	—	—	—	—	9,688.99	—
—	—	\$ 20.52	—	195,277.25	—	\$181,359.01
—	—	—	\$ 375,400.20	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	131.18	—	—	—
—	—	9,921.50	—	—	—	—
—	—	590.00	—	—	—	—
—	—	5,071.12	—	—	—	—
42,933.89	—	—	—	—	—	—
16,817.35	—	—	—	—	—	—
—	—	\$ 7,348.28	—	42.40	—	—
—	\$11,813.31	—	—	—	—	—
—	—	—	12,080.54	—	—	—
—	—	—	—	—	—	—
—	—	250.00	—	—	—	—
\$63,929.08	\$15,365.73	\$23,201.42	\$ 387,611.92	\$195,319.65	\$84,318.98	\$181,359.01
\$ 1,461.86	\$ 374.17	\$ 3,776.22	\$1,099,510.82	\$211,460.25	\$ 1.58	\$ 8,642.25