

MAINE STATE LEGISLATURE

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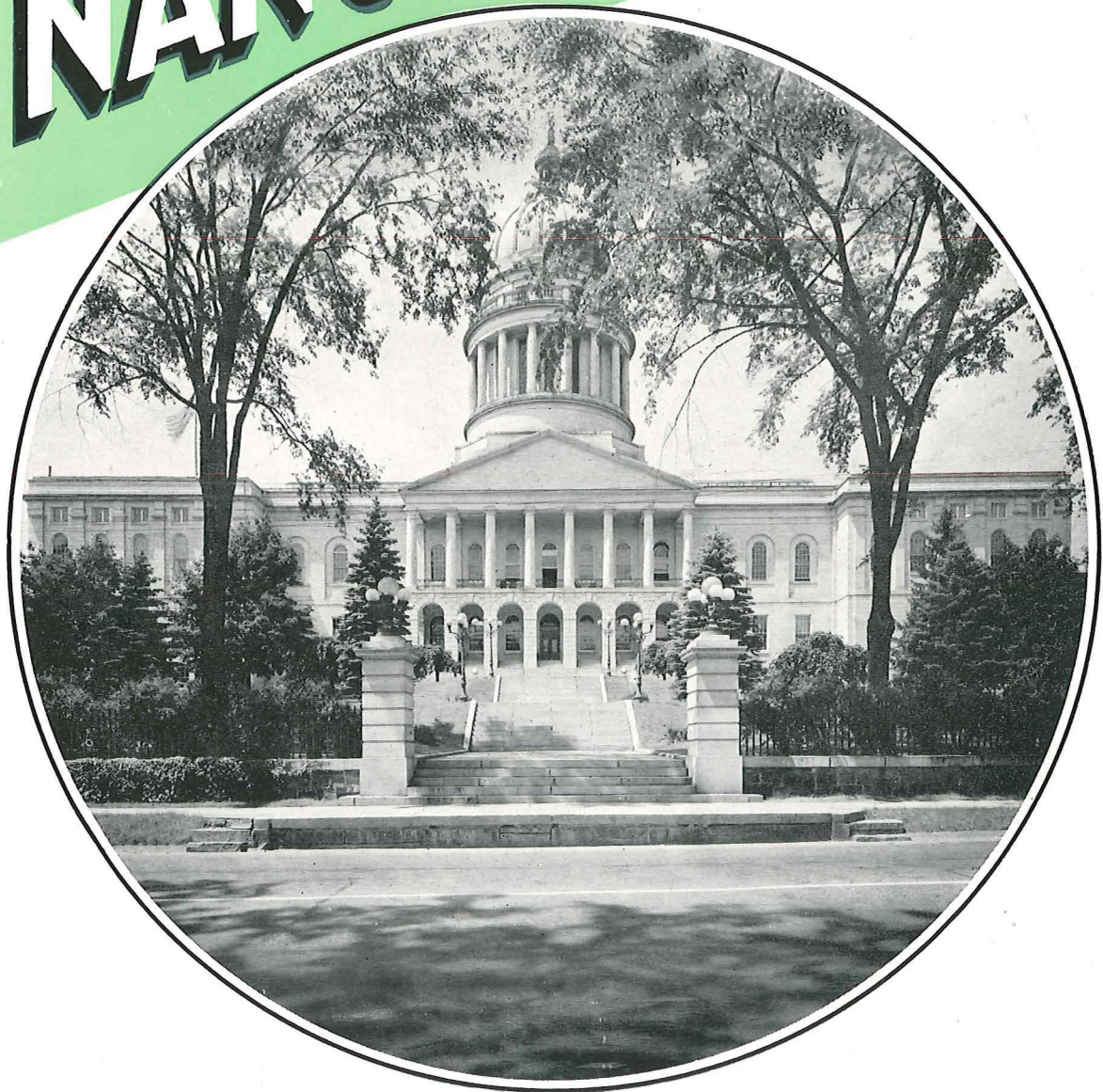
(In three volumes)

VOLUME III.

39.



STATE OF MAINE FINANCIAL REPORT



DEPARTMENT OF FINANCE
Bureau of Accounts and Control
FISCAL YEAR ENDING JUNE 30
1948

—

STATE OF
MAINE



**FINANCIAL
REPORT**

For Period
July 1, 1947 to June 30, 1948

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 25, 1948

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, 1948.

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, 1948.


State Controller

ERNST & ERNST

ACCOUNTANTS AND AUDITORS

SYSTEM SERVICE

PORTLAND

CLAPP MEMORIAL BLDG.

DELIVERY ZONE 3

Governor Horace Hildreth and Members
of the Executive Council
Augusta, Maine

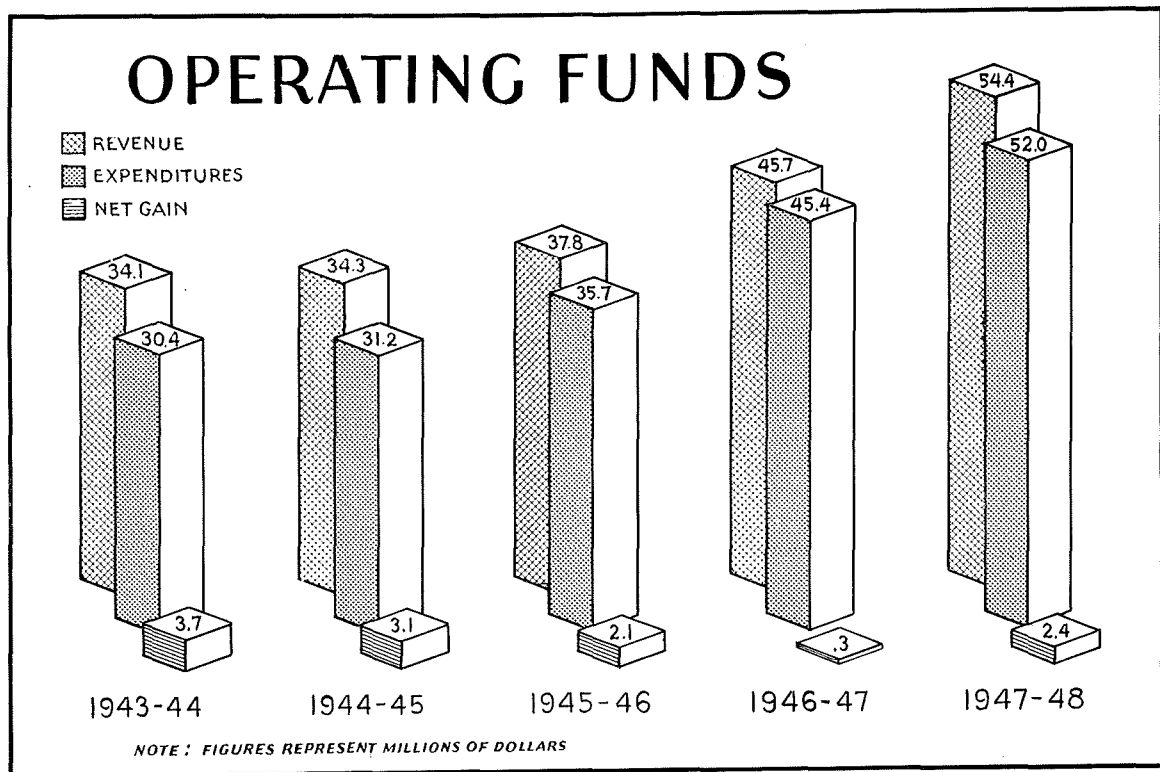
We have examined the balance sheets of the various funds of the State of Maine as of June 30, 1948, and the statements of revenue and expenditures and unappropriated surplus for the two fiscal years then ended, as prepared by the State Controller for publication, as required by Section 31, Chapter 14, of the Revised Statutes of 1944. In connection therewith we reviewed the system of internal control, accounting procedures, and the files of the State Auditor and, without making a complete detailed audit of all transactions, have examined or tested accounting records of the State and other supporting evidence by methods and to the extent we deemed appropriate.

In our opinion, the balance sheets and related statements of revenue and expenditures, and unappropriated surplus present fairly the financial position of the various funds of the State of Maine at June 30, 1948, and summarize its financial and other transactions for the two years then ended, in conformity with generally accepted governmental accounting principles applied on a consistent basis.

Ernst & Ernst

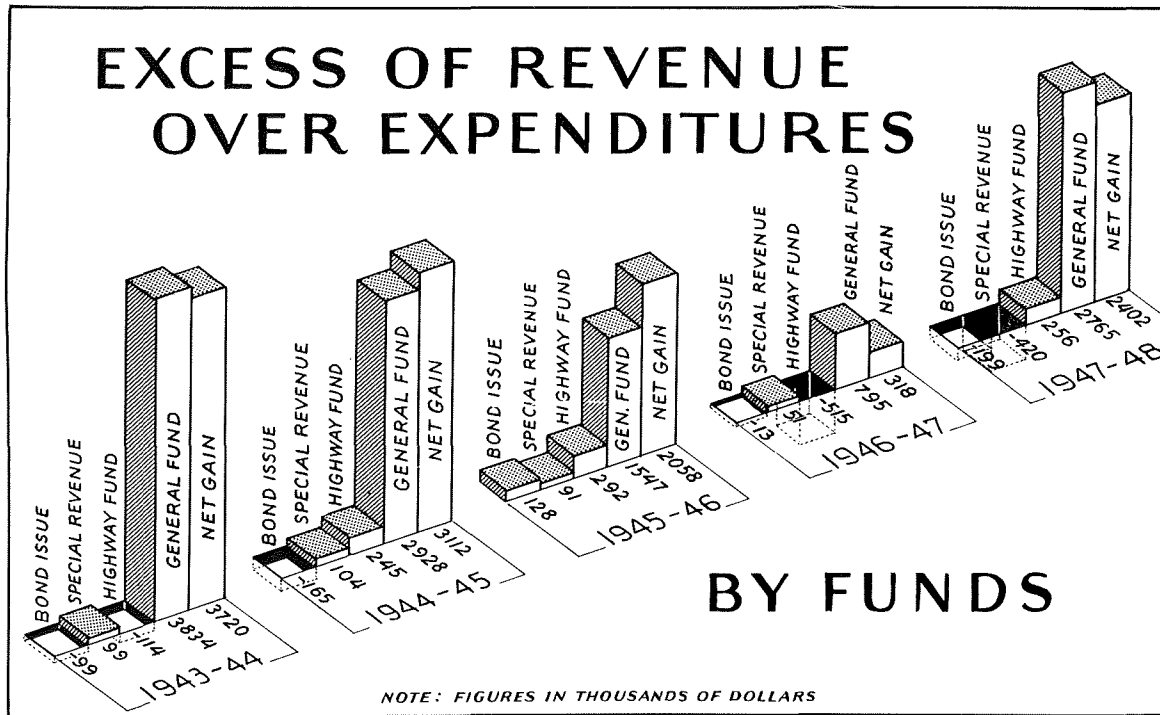
December 10, 1948

GENERAL COMMENTS ON STATE'S OPERATING FUND



This composite schedule is made up of the General Fund, Highway Fund, Other Special Revenue Funds and Proceeds of General Bond Issue. The revenues accruing to this Fund exceed the prior year by more than \$8,660,000. One of the largest increases in revenue was in gasoline taxes, amounting to over \$3,900,000. Registration of Motor Vehicles showed an increase of over \$600,000 and the Cigarette and Tobacco Tax revenue also showed a large increase. This latter increase, amounting to \$3,127,000, was due to an increase in the cigarette tax from 2c to 4c per pack, and the tax of 20% on tobacco, as levied by the 1947 Legislature. Other increases were in taxes on Public Utilities and Insurance Companies.

Expenditures increased by more than \$5,570,000 to a total of \$51,993,381. Some of the larger increases were in Highway expenditures, Institutions and Education and Libraries. The excess of current revenues over current expenditures amounted to \$2,401,575 as compared to \$318,541 in the previous year.



Accounting Principles

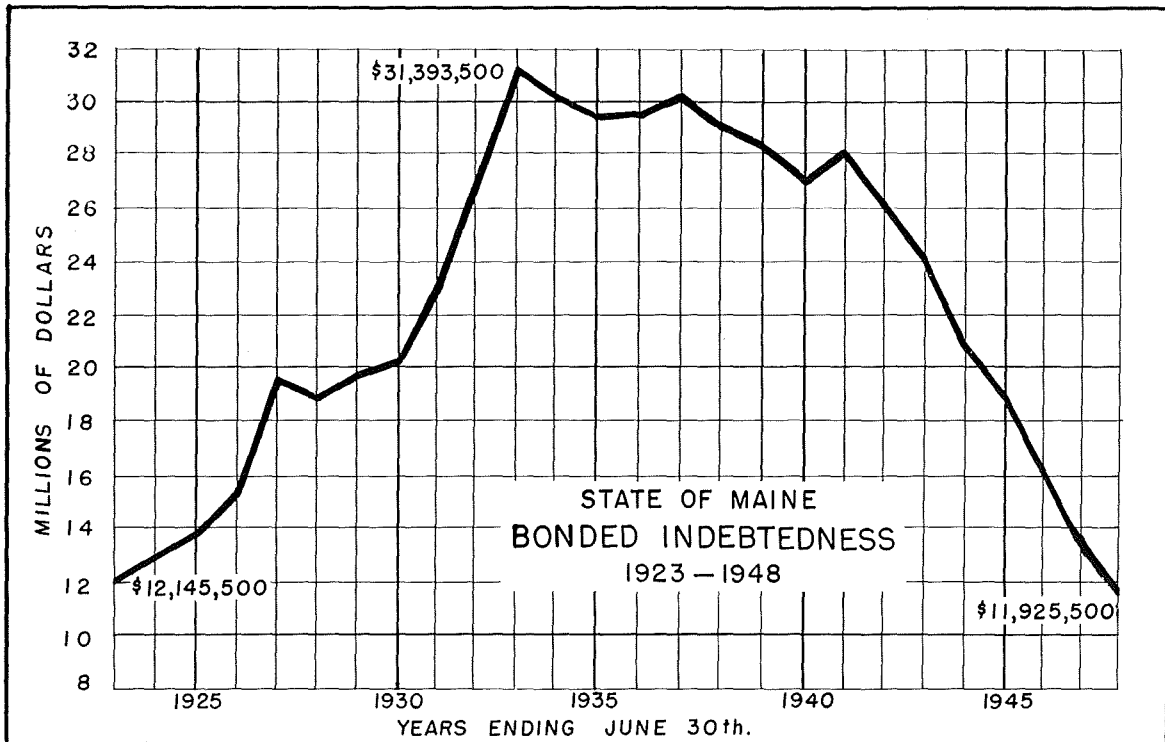
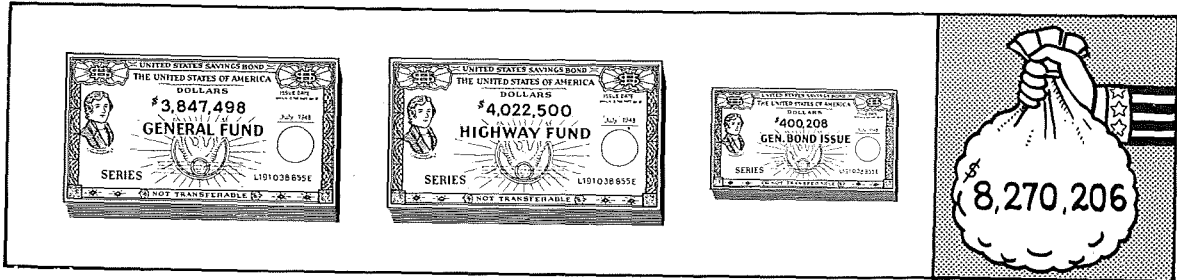
This report is prepared on a modified accrual basis of accounting. The revenues, except interest, of all funds are accounted for on an accrual basis. Expenditures include all invoices applicable to the year's operations received through July 14. Known major commitments are provided for through the Reserve for Authorized Expenditures. Interest revenues are recorded as received. Inventories and fixed assets are not recorded except in certain Public Service Enterprises and Working Capital Funds.

Bonded Indebtedness

The State of Maine's bonded indebtedness on June 30, 1948, in the amount of \$11,925,500, was the lowest point reached in the last 25 years. All bonds that are callable have been called and retired or refunded as of June 30, 1948. During the year just closed \$1,804,000 in bonds was retired and no new bonds were issued.

At the year's end \$8,270,206 was invested in United States 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
	<hr/>
Total Area	32,488
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/>
	\$717,953,436
Polls Assessed (1947)	235,876
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 (1947)	\$ 60.80 per \$1,000

MISCELLANEOUS STATISTICS

STATE OF MAINE

MILEAGE OF PUBLIC HIGHWAYS

December 31, 1947

State Highways	3,077	
State Aid Highways	7,288	
Third Class Highways	888	
Town Ways	10,599	
Miscellaneous	125	
		<hr/>
Total Mileage	21,977	
Number of Registered Motor Vehicles (1947 Registration Year)		248,595

LEGISLATURE

Members of Senate	33
Members of House	151

PER CAPITA

State Revenue Per Capita (including liquor revenues, Federal Grants, etc.)	\$64.20
State Real Estate Tax per Capita	5.66
State Expenditures per Capita	61.37
State Bonded Debt per Capita	14.08

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

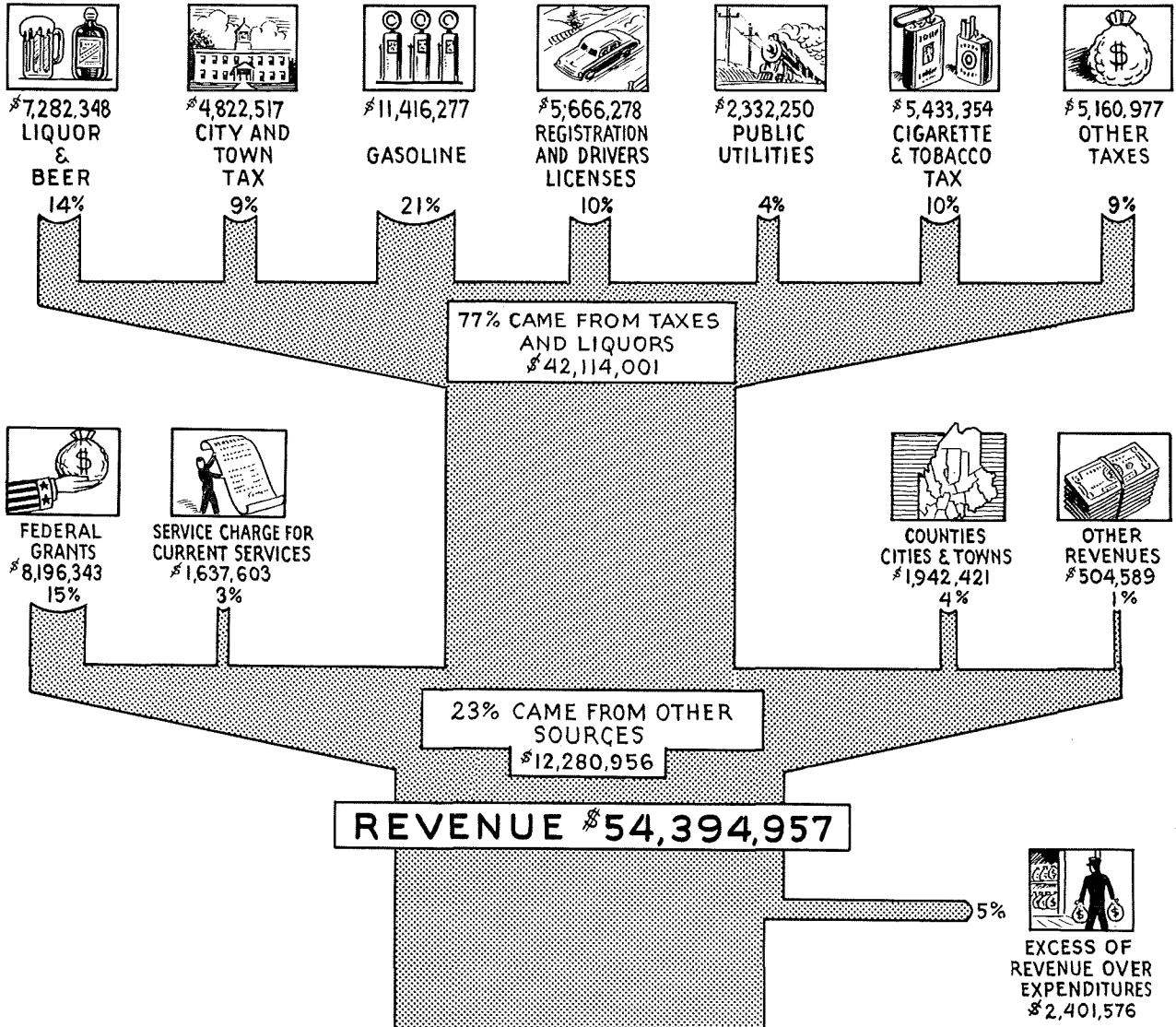
COMBINED STATEMENTS

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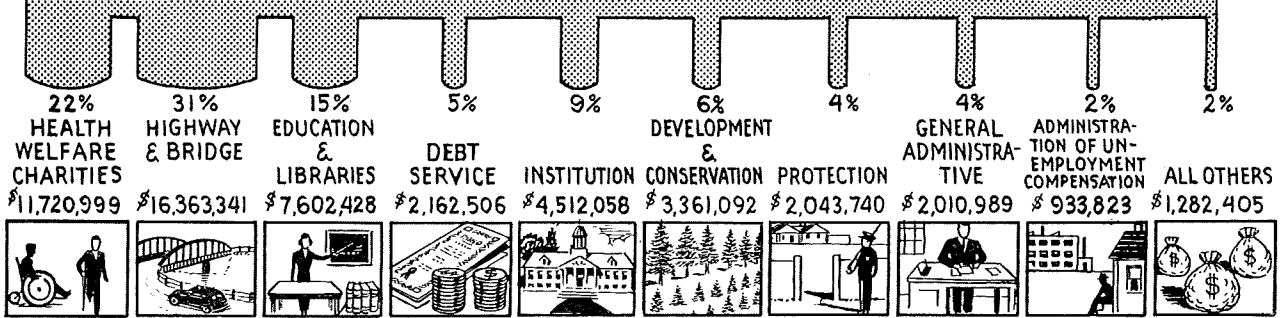
OPERATING FUNDS

WHERE THE MONEY CAME FROM



REVENUE \$54,394,957

EXPENDITURES \$51,993,381



WHERE THE MONEY WENT

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

	REVENUES			
	1948		1947	
	Amount	Percent	Amount	Percent
State Tax on Cities and Towns	\$ 4,822,516.99	8.86	\$ 4,797,252.96	10.49
State Tax on Wild Lands	334,979.49	0.62	334,739.41	.73
Inheritance and Estate Taxes	1,352,925.96	2.49	1,121,631.03	2.45
Gasoline Tax (Net)	11,416,276.93	20.99	7,421,135.21	16.23
Cigarette and Tobacco Taxes	5,433,354.08	9.99	2,305,928.81	5.04
Taxes on Public Utilities	2,332,249.92	4.29	1,920,317.73	4.20
Taxes on Insurance Companies	1,280,603.73	2.35	1,128,047.25	2.47
Motor Vehicle Registration and Drivers' Licenses	5,666,277.87	10.41	5,025,244.27	10.99
Hunting and Fishing Licenses	701,039.61	1.29	693,450.44	1.51
Commission on Pari Mutuels	218,236.79	.40	252,585.97	.55
Other Taxes	1,273,191.86	2.34	1,064,411.43	2.33
From Federal Government	8,196,343.31	15.07	8,236,554.97	18.01
From Cities, Towns and Counties	1,942,421.15	3.57	1,713,818.34	3.75
Service Charges for Current Services	1,637,603.16	3.01	1,448,403.94	3.17
Liquor and Beer (Net)	7,282,347.67	13.39	7,767,974.76	16.99
Other Revenues	504,588.60	0.93	500,319.96	1.09
Total Revenues	\$54,394,957.12	100.00	\$45,731,816.48	100.00
EXPENDITURES				
General Administration	\$ 2,010,988.91	3.87	\$ 2,246,061.86	4.94
Protection of Persons and Property	2,043,740.61	3.93	1,335,583.65	2.94
Development and Conservation of Natural Resources	3,361,091.83	6.46	2,952,640.96	6.50
Health, Welfare and Charities	11,720,999.08	22.54	11,812,052.99	26.01
Institutions	4,512,057.71	8.68	4,184,814.27	9.21
Education and Libraries	7,602,428.06	14.62	6,914,412.10	15.23
Highways and Bridges	16,363,341.63	31.47	12,232,926.39	26.94
Unemployment Compensation Administration	933,822.86	1.80	734,378.31	1.62
Interest on Bonded Debt	388,505.50	0.75	448,678.00	.99
Miscellaneous	1,282,405.08	2.46	727,726.92	1.60
Total Operating Expenditures	50,219,381.27	96.58	43,589,275.45	95.98
Debt Retirement	1,774,000.00	3.42	1,824,000.00	4.02
Total Expenditures*	51,993,381.27	100.00	45,413,275.45	100.00
Excess of Revenues over Expenditures	2,401,575.85		318,541.03	
Excess Applied as Follows:				
General Fund Surplus	\$ 2,764,821.55		\$ 795,312.55	
Highway Fund Surplus	256,165.28		(515,137.05)	
Other Special Revenue Funds—Reserve for Authorized Expenditures	(420,309.36)		50,990.90	
Bond Fund—Reserve for Authorized Expenditures	(199,101.62)		(12,625.37)	
	\$ 2,401,575.85		\$ 318,541.03	

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 \$1,117,296.25 for the year ended June 30, 1948 and \$1,700,758.10 for the year ended June 30, 1947 charged against Appropriation from Unappropriated Surplus.

ALL FUNDS
BALANCE SHEETS
JUNE 30, 1948

	General Fund	Highway Fund
RECOGNIZED ASSETS		
Cash	\$ 3,354,776.45	\$ 2,282,848.70
Short Term U. S. Government Securities	3,847,498.00	4,022,500.00
Deposits with U. S. Treasury	—	—
Accounts Receivable:		
Tax Accounts	1,701,596.39	69.32
Other	413,421.96	427,665.06
	2,115,018.35	427,734.38
Less—Reserve for Losses	60,616.42	—
Net Accounts Receivable	2,054,401.93	427,734.38
Due from Other Funds (Contra)	—	75,000.00
Inventories (A)	—	—
Investments (B)	1,537.50	—
Less—Reserve for Losses	140.00	—
Net Investments	1,397.50	—
Working Capital Advances to Other Funds (Contra)	3,400,106.80	642,500.00
Other Assets (C)	15,802.25	44,464.33
Plant and Equipment	—	—
Less—Reserve for Depreciation	—	—
Net Plant and Equipment	—	—
Encumbered Future Revenue to Retire Bonded Indebtedness	135,000.00	9,880,500.00
Accounts Receivable 1948-1977	—	—
Total Assets	\$12,808,982.93	\$17,375,547.41
LIABILITIES		
Accounts Payable	\$ 600,634.03	\$ 280,683.90
Due to Other Funds (Contra)	267.07	42,255.09
Other Current Liabilities	160,214.86	51,115.00
Total Current Liabilities	761,115.96	374,053.99
Bonds Payable	135,000.00	9,880,500.00
Total Liabilities	896,115.96	10,254,553.99
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	\$ 472,030.08	\$ 4,581,348.02
For Authorized Expenditures for Unusual or Non-Recurring Items	1,404,284.83	—
For Maine Post War Public Works (D)	40,515.13	—
For State Contingent Account	450,000.00	—
For Contingencies	—	—
For Working Capital Advances (Contra)	3,400,106.80	642,500.00
For Trust and Agency Funds	—	—
For Unemployment Compensation Trust Funds	—	—
For Prepaid Contributions	—	—
Total Reserves	5,766,936.84	5,223,848.02
Working Capital Advances from Other Funds	—	—
Donated Surplus	—	—
Total Contributions	—	—
Surplus or Deficiency Accounts	6,145,930.13	1,897,145.40
Total Reserves and Surplus	11,912,866.97	7,120,993.42
Total Liabilities, Reserves and Surplus	\$12,808,982.93	\$17,375,547.41

Contingent Liability: Bonds of Deer Isle-Sedgwick Bridge—\$406,000.00.
(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 \$49,700.00.
(D) Of the amount shown \$25,000 has been earmarked by Legislature.

Other Special Revenue Funds	Proceeds of General Bond Issues	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds	Unemployment Compensation Fund
\$1,094,914.60	\$ 58,416.43	\$ 846,415.94	\$ 236,289.58	\$ 1,267,229.76	\$ 248,019.17
—	400,207.68	—	—	—	—
—	—	—	—	—	41,354,859.43
129,030.10	—	—	—	56,583.75	—
60,992.03	—	57,040.69	43,965.16	25,621.34	167,705.44
190,022.13	—	57,040.69	43,965.16	82,205.09	167,705.44
685.20	—	101.69	64.06	—	—
189,336.93	—	56,939.00	43,901.10	82,205.09	167,705.44
—	—	—	42,517.86	255.00	—
—	—	2,808,633.45	392,903.50	—	—
—	—	28,000.00	—	10,124,755.46	—
—	—	—	—	—	—
—	—	28,000.00	—	10,124,755.46	—
—	—	—	—	—	—
1,903.15	—	10,984.30	—	49,738.15	—
—	—	167,991.45	2,798,678.45	—	—
—	—	88,136.48	1,304,529.29	—	—
—	—	79,854.97	1,494,149.16	—	—
—	—	510,000.00	—	—	—
—	—	1,320,006.55	—	—	—
\$1,286,154.68	\$458,624.11	\$5,660,834.21	\$2,209,761.20	\$11,524,183.46	\$41,770,584.04
\$ 165,770.15	\$ 5,474.97	\$ 527,901.14	\$ 25,771.14	\$ 14,188.60	\$ 8,954.01
—	—	75,000.00	250.70	—	—
15,793.00	—	15,179.49	101.36	—	—
181,563.15	5,474.97	618,080.63	26,123.20	14,188.60	8,954.01
—	—	1,910,000.00	—	—	—
181,563.15	5,474.97	2,528,080.63	26,123.20	14,188.60	8,954.01
\$1,104,591.53	\$445,918.00	\$ 720.00	—	\$ 285.50	—
—	—	—	—	—	—
—	—	—	—	—	—
—	7,231.14	—	—	—	—
—	—	—	—	—	—
—	—	—	—	11,498,532.11	—
—	—	—	—	—	41,761,630.03
—	—	—	—	11,177.25	—
1,104,591.53	453,149.14	720.00	—	11,509,994.86	41,761,630.03
—	—	3,000,000.00	1,042,606.80	—	—
—	—	—	1,000,000.00	—	—
—	—	3,000,000.00	2,042,606.80	—	—
—	—	132,033.58	141,031.20	—	—
1,104,591.53	453,149.14	3,132,753.58	2,183,638.00	11,509,994.86	41,761,630.03
\$1,286,154.68	\$458,624.11	\$5,660,834.21	\$2,209,761.20	\$11,524,183.46	\$41,770,584.04

ALL FUNDS
SUMMARY OF BONDED DEBT

	Unmatured Bonds June 30, 1947	Current Transactions		Unmatured Bonds June 30, 1948
		New Bonds Issued	Matured or Called	
General Fund				
Maine Agricultural Bonds	\$ 180,000.00	—	\$ 45,000.00	\$ 135,000.00
Highway Fund				
Highway and Bridge Bonds	11,609,500.00	—	1,729,000.00	9,880,500.00
Public Service Enterprises				
Waldo-Hancock Bridge Bonds	540,000.00	—	30,000.00	510,000.00
Kennebec Bridge Bonds	1,400,000.00	—	—	1,400,000.00
Total	\$13,729,500.00	—	\$1,804,000.00	\$11,925,500.00

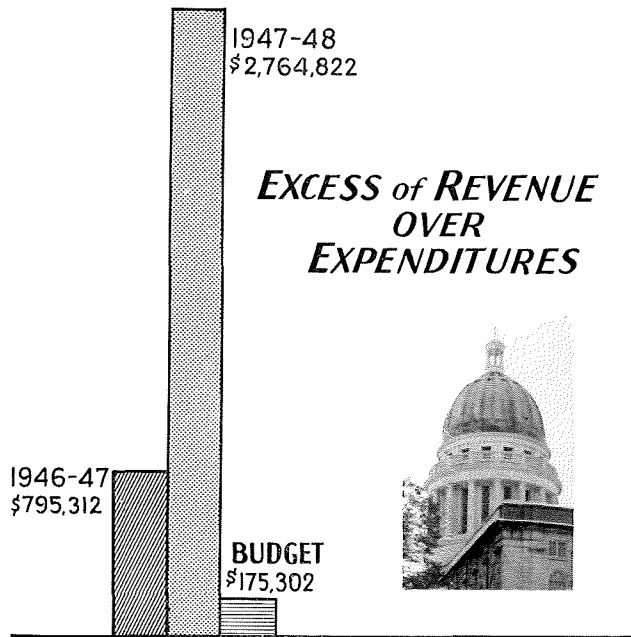
GENERAL FUND

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

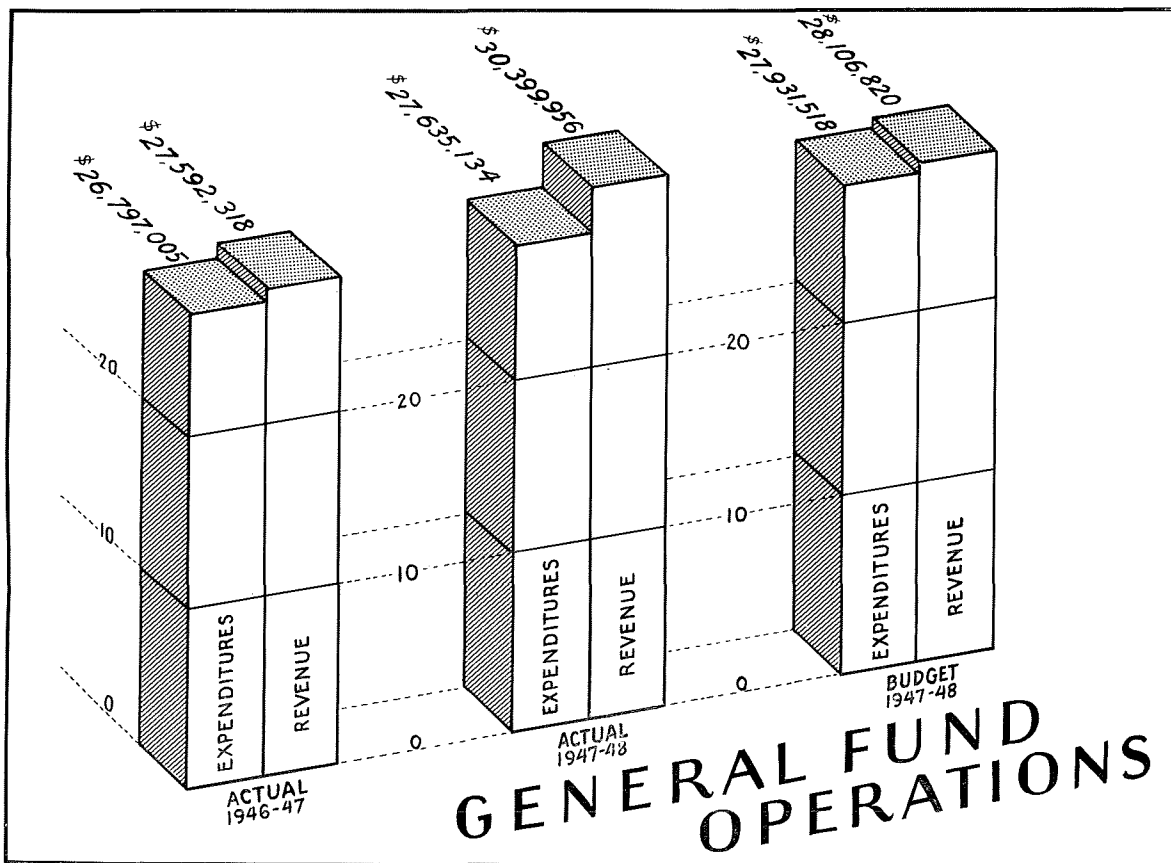
The operations of the General Fund for the fiscal year resulted in an excess of revenues over current expenditures of \$2,764,821.

Revenues

The revenues accruing to the General Fund amounted to \$30,399,956, a gain of \$2,807,637 over the 1946-47 year. The largest increase was occasioned by the doubling of the Cigarette Tax and the levying of a 20% tax on Tobacco, by the 1947 Legislature. This increased tax added \$3,127,426 over the prior year, or a total of \$5,433,354.

Inheritance and Estate taxes increased more than \$230,000 to a total of \$1,352,925. Taxes on public utilities increased from \$1,920,317 to \$2,332,249. Other in-

creases occurred in taxes on insurance companies and several other sources of income. Among the items showing a decrease were the net profits accruing to the General Fund from liquor and beer tax, in the amount \$485,627. Minor decreases will be noted in revenues from the Federal Government, and other miscellaneous items. Attention is called to the removal of the accounting of the Department of Inland Fisheries and Game from the General Fund group of accounts to Other Special Revenue Fund. This was occasioned by the 1947 session of the legislature increasing the licenses and fees for hunting and fishing, thereby placing this department on a self-supporting basis.



GENERAL FUND
GRANTS TO CITIES AND TOWNS

	YEARS ENDED JUNE 30				
	1948	1947	1946	1945	1944
For Education:					
Tuition	\$ 219,084.45	\$ 191,742.77	\$ 183,387.25	\$ 150,803.17	\$ 149,598.63
Teaching Positions	2,757,239.08	2,041,815.19	2,020,534.67	1,024,273.32	1,031,733.89
Conveyance in Lieu of Teaching Positions	178,078.05	151,641.79	140,566.93	116,364.60	105,671.52
School Census	504,991.20	500,997.00	638,880.81	697,098.60	471,655.40
Temporary Residents' Conveyance	1,698.10	872.20	1,579.50	1,152.25	716.75
Equalization of Educational Opportunities	491,799.00	469,878.00	297,877.00	353,534.00	427,844.00
Equalization Special Projects	3,500.00	6,034.86	5,071.14	2,125.94	575.00
Industrial Education	124,423.18	122,563.08	113,835.63	111,074.75	113,907.35
Vocational Education	27,656.59	12,152.16	11,231.49	9,596.11	5,606.95
Physical Education	35,300.00	41,548.67	39,755.19	28,615.32	34,467.24
Miscellaneous	21,737.01	12,622.71	9,850.00	9,517.04	11,100.00
Total Education	\$4,365,506.66	\$3,551,868.43	\$3,462,569.61	\$2,504,155.10	\$2,352,876.73
For Other Purposes:					
Grade Crossing Warning Signals	\$ 72.76	\$ 14.67	\$ 110.66	\$ 247.46	\$ 111.18
Control of White Pine Blister Rust	1,229.18	469.84	1,990.27	3,950.89	3,907.12
District Health Centers	3,400.00	3,200.00	3,755.52	4,980.50	4,682.88
Health and Welfare (Emergency Aid)	—	—	—	—	15,679.96
Library Service	10,102.69	9,702.85	9,434.39	8,978.30	8,782.73
Aid to Towns for Forest Fires	97,779.33	26,794.76	8,345.35	—	—
Total Other	112,583.96	40,182.12	23,636.19	18,157.15	33,163.87
Total	\$4,478,090.62	\$3,592,050.55	\$3,486,205.80	\$2,522,312.25	\$2,386,040.60

Expenditures

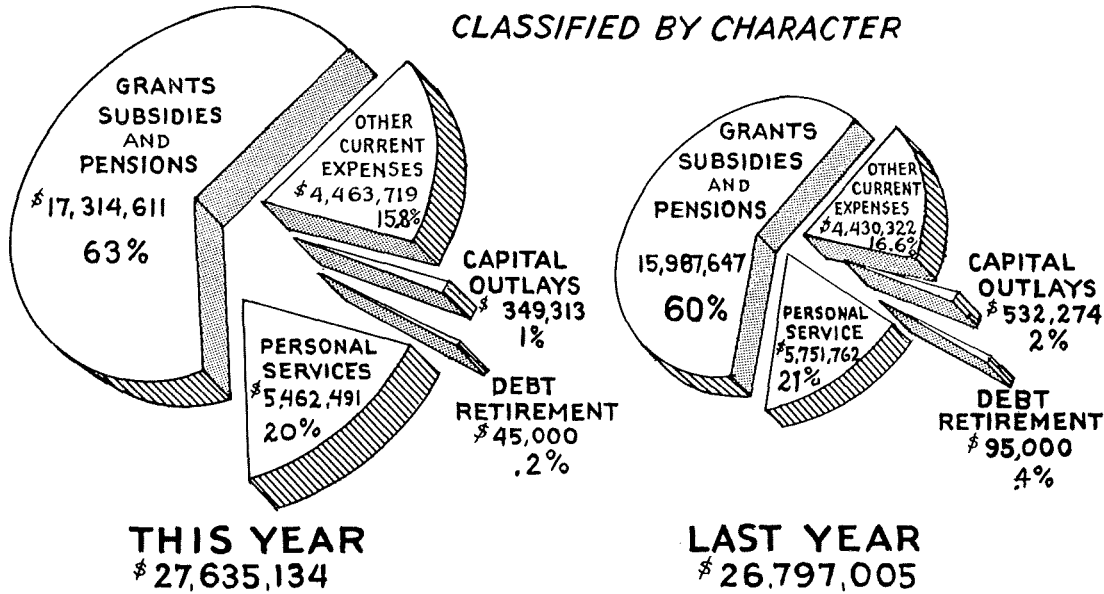
The expenditures in the General Fund increased more than \$800,000 over the previous year. The expenditures under the classification of General Administration were more than \$275,000 less than the previous year due to the fact that the year 1947-48 was a non-legislative year. It will be noted the largest increase is shown under Protection of Persons and Property. Due to Maine's large forest fires in 1947 the Adjutant General's Department was called upon for aid through the National Guard and this occasioned added expense. Other increases in the expenditures were due to new appropriation accounts appearing for the first time. These are Fire Insurance and Fidelity Insurance. General Law Pensions and World War Assistance formerly in the Department of Health and Welfare were transferred by the 1947 Legislature to the newly created division of Veterans' Affairs. Health and Welfare and Charities show a slight decrease in expenditures from the previous year. The expenditures for institutions increased by approximately \$329,000 to a total of more than \$4,512,000, due to general rise in prices and expanded facilities.

The expenditures under Education and Libraries increased approximately \$714,000 from the previous year, to a total of \$7,200,527. Increases will be noted in the various subsidies paid to cities and towns and to the University of Maine.

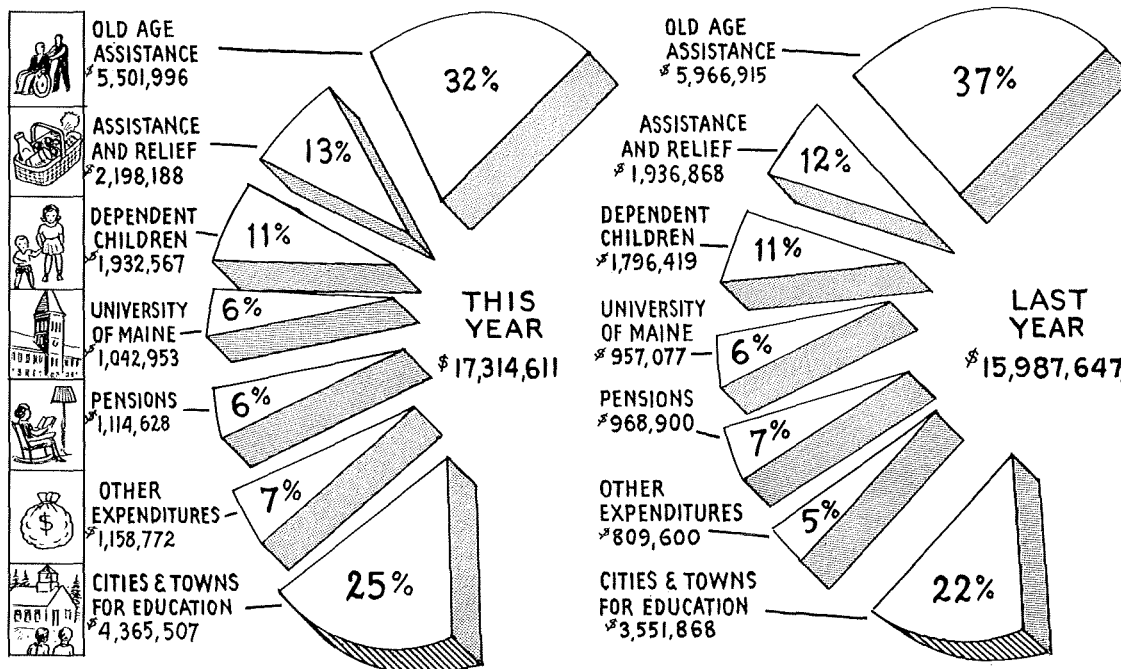
Appropriations from Unappropriated Surplus

The past several sessions of the State Legislature have, from time to time, set aside certain sums from surplus monies of the General Fund for specific purposes, mainly for construction of and improvements to buildings and facilities of the State. On June 30, 1948 there was a balance in this schedule of accounts of \$1,404,284 carried forward to the new year and available for completion of projects under way or contemplated. These expenditures under the above classification are financed by surpluses created from excess revenue of previous years, and are not to be confused with current revenues or current expenditures.

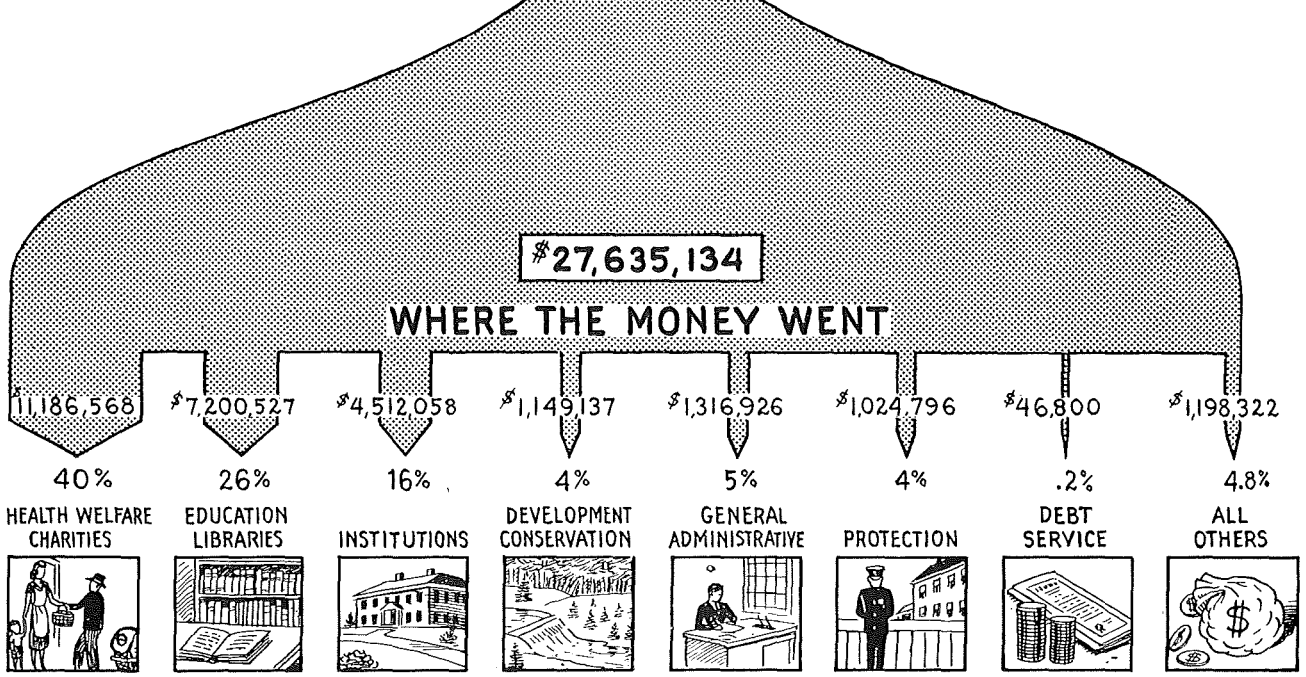
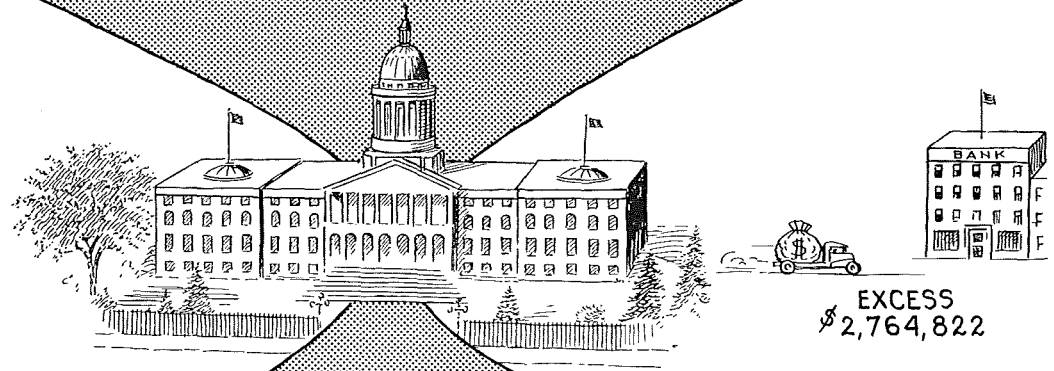
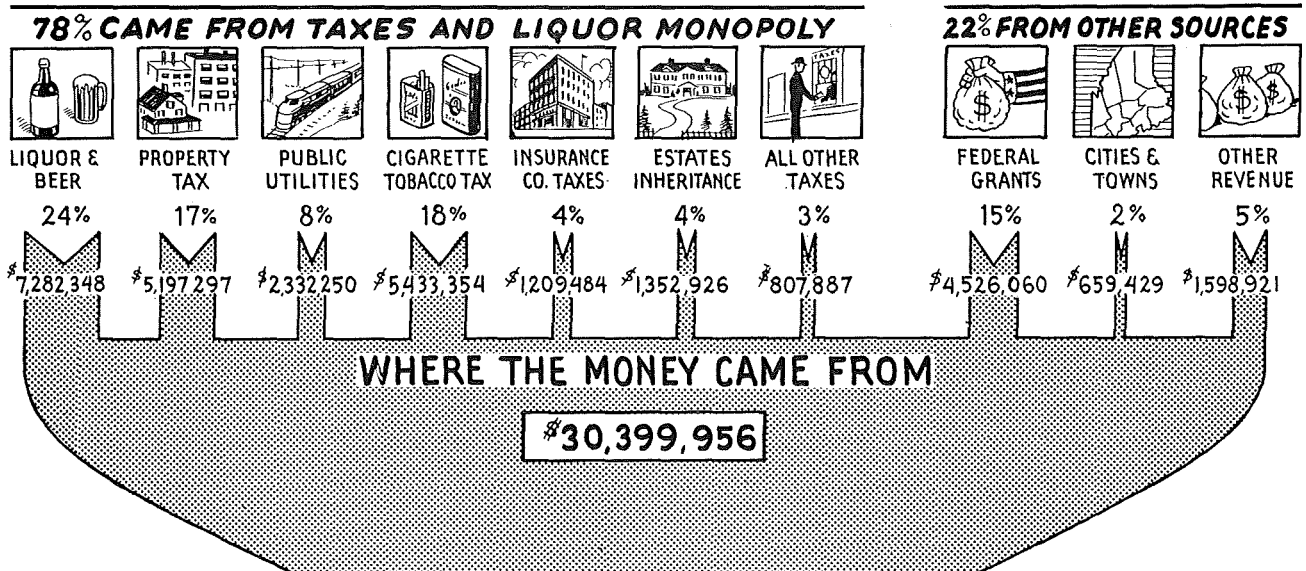
GENERAL FUND EXPENDITURES CLASSIFIED BY CHARACTER



GRANTS, SUBSIDIES AND PENSIONS - EXPENDITURES



GENERAL FUND



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

	1948	1947
REVENUES		
State Tax on Cities and Towns	\$ 4,822,516.99	\$ 4,797,252.96
State Tax on Wild Lands	334,979.49	334,739.41
Inheritance and Estate Taxes	1,352,925.96	1,121,631.03
Cigarette and Tobacco Taxes	5,433,354.08	2,305,928.81
Taxes on Public Utilities	2,332,249.92	1,920,317.73
Taxes on Insurance Companies	1,209,483.83	1,068,149.35
Commission on Pari Mutuels	218,236.79	252,585.97
Gasoline Tax to Sea and Shore Fisheries	18,713.29	—
Hunting and Fishing Licenses**	—	693,450.44
Other Taxes	610,737.21	529,874.97
From Federal Government	4,526,060.10	4,602,878.35
From Cities, Towns and Counties	659,429.32	776,437.81
Service Charges for Current Services	1,142,196.13	932,991.30
Liquor and Beer (Net)	7,282,347.67	7,767,974.76
Other Revenues	255,240.82	315,696.76
Contributions and Transfers:		
From Highway Fund	81,680.98	54,847.31
From Other Special Revenue Funds	27,736.56	20,406.61
From Public Service Enterprises	45,804.27	44,301.65
From Working Capital Funds	2,220.26	4,597.95
From Trust and Agency Funds	44,041.92	48,255.31
Total Revenues	\$30,399,955.59	\$27,592,318.48
EXPENDITURES		
General Administration	\$ 1,316,926.39	\$ 1,596,854.54
Protection of Persons and Property	1,024,795.68	583,207.17
Development and Conservation of Natural Resources	1,149,136.98	1,992,032.55
Health, Welfare and Charities	11,186,567.73	11,230,333.26
Institutions	4,512,057.71	4,183,689.27
Education and Libraries	7,200,527.40	6,486,171.39
Interest on Bonded Debt	1,800.00	7,250.00
Miscellaneous	70,710.37	59,172.83
Contributions and Transfers:		
To Highway Fund	73,688.08	49,471.41
To Other Special Revenue Funds	6,847.32	5,487.01
To Public Service Enterprises	7,784.92	7,276.96
To Working Capital Funds	—	—
To Trust and Agency Funds	1,039,291.46	501,059.54
Total Operating Expenditures	\$27,590,134.04	\$26,702,005.93
Debt Retirement	45,000.00	95,000.00
*Total Expenditures	\$27,635,134.04	\$26,797,005.93
Excess of Revenues over Expenditures	\$ 2,764,821.55	\$ 795,312.55

* This statement does not include expenditures of \$1,117,296.26 for year ended June 30, 1948 and \$1,700,758.10 for the prior year charged against Appropriations from Unappropriated Surplus.

** Shown under Special Revenue Funds this year.

GENERAL FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1948	1947
ASSETS		
Cash	\$ 3,354,776.45	\$ 3,400,980.04
Short Term U. S. Government Securities	3,847,498.00	3,348,336.60
Accounts Receivable:		
Tax Accounts	1,701,596.39	1,477,724.26
Other	413,421.96	389,289.98
	2,115,018.35	1,867,014.24
Less—Reserve for Losses	60,616.42	42,465.74
Net Total Accounts Receivable	2,054,401.93	1,824,548.50
Investments:		
Securities	1,537.50	1,677.50
Less—Reserve for Losses	140.00	140.00
Net Total Investments	1,397.50	1,537.50
Working Capital Advances to Other Funds	3,400,106.80	3,397,314.75
Other Assets	15,802.25	144,355.34
Less—Reserve for Losses	—	129,898.63
Net Total Other Assets	15,802.25	14,456.71
Encumbered Future Revenue to Retire Bonded Indebtedness (Contra) ..	135,000.00	180,000.00
Total Assets	\$12,808,982.93	\$12,167,174.10
LIABILITIES		
Accounts Payable	\$ 600,634.03	\$ 627,799.04
Due to Other Funds	267.07	4,273.86
Other Current Liabilities	160,214.86	569,814.18
Total Current Liabilities	761,115.96	1,201,887.08
Bonds Payable (Contra)	135,000.00	180,000.00
Total Liabilities	\$ 896,115.96	\$ 1,381,887.08
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	\$ 472,030.08	\$ 1,008,330.48 (A)
For Authorized Expenditures for Unusual or Non-Recurring Items ..	1,404,284.83	1,655,665.29
For Post War Public Works	40,515.13 (B)	905,515.13
State Contingent Account	450,000.00	450,000.00
For Working Capital Advances	3,400,106.80	3,397,314.75
Total Reserves	5,766,936.84	7,416,825.65
Surplus Accounts:		
Unappropriated Surplus	6,145,930.13	3,368,461.37
Total Reserves and Surplus	\$11,912,866.97	\$10,785,287.02
Total Liabilities, Reserves and Surplus	\$12,808,982.93	\$12,167,174.10

(A) Included in the Reserve for Authorized Expenditures June 30, 1947 is the Inland Fish and Game Department Balance in the amount of \$432,483.23 which was transferred to Other Special Revenue Funds as of July 1, 1947.

(B) Of the amount shown \$25,000 has been earmarked by Legislature.

GENERAL FUND
ANALYSIS OF UNAPPROPRIATED SURPLUS
YEARS ENDED JUNE 30

	1948	1947
BALANCE AT START OF YEAR	\$3,368,461.37	\$3,195,482.33
Adjustments Affecting Previous Years' Transactions	5,686.84	9,440.83
	\$3,374,148.21	\$3,204,923.16
Additions:		
Excess of Revenues over Expenditures	2,764,821.55	795,312.55
Lapsed from Appropriation from Unappropriated Surplus	754.20	11,145.49
Decrease in Reserves:		
Reserve for Authorized Expenditures	531,689.40	129,580.17
State Contingent Account	—	50,000.00
Total Additions	3,297,265.15	986,038.21
Total	\$6,671,413.36	\$4,190,961.37
Deductions:		
Bonds Called in Advance of Maturity (Including Premium of \$14,000)	—	714,000.00
Transferred to Other Special Revenue Funds	525,483.23	—
Appropriations for Unusual or Non-Recurring Expenditures	—	55,000.00
Increase in Reserves:		
Reserve for Working Capital Advances	—	53,500.00
Total Deductions	525,483.23	822,500.00
BALANCE AT END OF YEAR	\$6,145,930.13	\$3,368,461.37

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

	1948	1947
Estimated Revenue in Excess of Estimated Expenditures		
Estimated Revenues (See Page 25)	\$28,106,820.00	\$23,466,381.00
Estimated Expenditures (See Page 51)	27,931,518.00	23,312,284.00
	175,302.00	154,097.00
Revenues in Excess of Estimated Revenues		
Actual Revenues (See Page 25)	30,399,955.59	27,592,318.48
Estimated Revenues (See Page 25)	28,106,820.00	23,466,381.00
Total Additions Through Revenues	2,293,135.59	4,125,937.48
	2,468,437.59	4,280,034.48
Expenditures in Excess of Estimates		
Expenditures (See Page 50)	27,635,134.04	26,797,005.93
Estimated Expenditures (See Page 51)	27,931,518.00	23,312,284.00
	(296,383.96)	3,484,721.93
Excess of Revenues over Expenditures		
Transferred to Surplus	\$ 2,764,821.55	\$ 795,312.55

GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

REVENUES	TOTALS			DETAIL OF THIS YEAR	
	1948	1947	Budget	Available for Appropriation	Earmarked for Departments
Taxes					
Property Taxes:					
State Tax on Cities and Towns . . .	\$ 4,822,516.99	\$ 4,797,252.96	\$ 4,872,444.00	\$ 4,822,516.99	—
State Tax on Wild Lands	334,979.49	334,739.41	334,931.00	334,979.49	—
Other Property Taxes (Including Interest)	39,800.00	28,862.52	28,500.00	39,800.00	—
Inheritance and Estate Taxes	1,352,925.96	1,121,631.03	910,000.00	1,352,925.96	—
Cigarette and Tobacco Taxes	5,433,354.08	2,305,928.81	4,362,790.00	5,433,354.08	—
Gasoline Tax to Sea and Shore Fisheries	18,713.29	—	—	—	\$ 18,713.29
Taxes on Specific Businesses or Occu- pations:					
Corporations	227,738.60	232,375.50	224,800.00	227,738.60	—
Public Utilities	2,332,249.92	1,920,317.73	1,793,350.00	2,332,249.92	—
Insurance Companies	1,209,483.83	1,068,149.35	913,130.00	1,209,483.83	—
Banks	181,035.02	152,142.02	141,000.00	181,035.02	—
Commission on Pari Mutuels	218,236.79	252,585.97	250,000.00	206,746.16	11,490.63
Other	153,333.84	107,538.43	166,785.00	117,814.04	35,519.80
Hunting and Fishing Licenses	—	693,450.44	—	—	—
Other Taxes	8,829.75	8,956.50	9,040.00	8,829.75	—
Fines, Forfeits, and Penalties	7,204.77	43,207.13	9,020.00	7,182.47	22.30
Revenues from Use of Money and Property	42,143.33	36,597.46	43,040.00	31,454.05	10,689.28
Revenues from Other Agencies:					
Federal Government	4,526,060.10	4,602,878.35	4,983,853.00	—	4,526,060.10
Cities, Towns and Counties	659,429.32	776,437.81	432,865.00	179,534.63	479,894.69
Other	171,022.15	186,608.04	69,500.00	20,650.82	150,371.33
Service Charges for Current Services:					
Rents	61,555.59	52,812.70	50,441.00	4,173.38	57,382.21
Sale of Commodities	605,937.16	519,692.82	495,518.00	36,471.14	569,466.02
Sale of Services	474,703.38	360,485.78	300,751.00	362,847.71	111,855.67
Contributions and Transfers:					
From Highway Fund	81,680.98	54,847.31	76,618.00	49,204.08	32,476.90
From Other Special Revenue Funds	27,736.56	20,406.61	18,050.00	3,442.35	24,294.21
From Public Service Enterprises:					
Liquor (Net)	7,282,347.67	7,767,974.76	7,500,000.00	7,282,347.67	—
Other	45,804.27	44,301.65	49,184.00	45,804.27	—
From Working Capital Funds	2,220.26	4,597.95	3,010.00	2,220.26	—
From Trust and Agency Funds	44,041.92	48,255.31	64,500.00	16,273.23	27,768.69
Sale and Compensation for Loss of Property	34,870.57	49,284.13	3,700.00	4,089.95	30,780.62
Total	\$30,399,955.59	\$27,592,318.48	\$28,106,820.00	\$24,313,169.85	\$6,086,785.74

GENERAL FUND
SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
JUNE 30, 1948

	Carried Balance 7/1/47	Legislative Appropriation	Governor and Council
GENERAL ADMINISTRATION			
Bureau of Accounts and Control	—	\$ 238,047.00	—
Attorney General	\$ 2,229.97	49,952.00	\$ 1,516.37
Digest of Opinions of the Law Court	4,027.12	—	—
County Attorney's Salaries	—	34,777.00	—
Audit	—	72,668.00	—
Executive	350.00	37,543.00	—
Executive Council	—	10,515.00	—
Governor's Expense Account	—	10,000.00	—
Blaine House	8,157.91	13,832.00	—
Fire Emergency and Information Committee	—	—	25,000.00
Payments from Contingent Account	—	—	3,250.46
Finance Commissioner and Bureau of Budget	—	19,942.00	—
Travel Bureau	—	7,500.00	—
Bureau of Personnel	—	28,977.00	—
State Advisory Council of Personnel	—	700.00	—
Superintendent of Public Buildings	5,402.84	197,736.00	200.00
Staff House	—	—	—
Bureau of Purchases	—	29,495.00	—
Central Mailing Room	—	12,886.00	—
Division of Public Printing	—	11,765.00	—
Secretary of State	—	18,835.00	—
Elections	—	20,000.00	5,795.28
Bureau of Taxation	—	176,205.00	—
Treasurer of State	3,700.00	33,261.00	—
Commission for Interstate Cooperation	—	2,500.00	—
Commissioners of Uniform Legislation	—	500.00	—
Legislative Expense	—	3,835.00	6,658.39
Research Committee	764.51	33,983.00	—
Committee to Study Medical School	—	1,000.00	—
Committee to Study Indian Problems	—	500.00	—
Supreme, Judicial and Superior Courts	—	243,407.00	—
Total General Administration	\$ 24,632.35	\$ 1,310,361.00	\$ 42,420.50
PROTECTION OF PERSONS AND PROPERTY			
Adjutant General	—	\$ 111,960.00	—
Military Fund	\$100,075.44	32,806.00	\$ 538.52
Operation of State Armories	—	79,717.00	—
Banks and Banking	—	79,604.00	—
Boxing Commission	—	4,489.00	—
Maine State Apprenticeship Council	955.64	500.00	—
Veterans Affairs	32.00	78,000.00	—
World War Assistance	—	—	—
General Law Pensions	—	—	—
Industrial Accident Commission	—	65,024.00	—
Insurance Department	—	26,669.00	—
Fire Insurance	—	47,486.00	—
Fidelity Insurance	—	3,050.00	—
Labor and Industry	200.00	33,955.00	—
Public Utilities Commission	—	80,290.00	5,000.00
Topographic Mapping	1,000.81	3,500.00	—
Racing Commission	—	15,768.00	1,412.00
Search for Lost Persons	—	1,500.00	—
Fingerprinting of School Children	—	11,476.00	—
Total Protection of Persons and Property	\$102,263.89	\$ 675,794.00	\$ 6,950.52

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1948	
				Lapsed	Carrying
—	\$ (1.91)	\$ 238,045.09	\$ 218,729.84	\$ 19,315.25	—
\$ 29.80	—	53,728.14	49,226.50	4,501.64	—
—	—	4,027.12	3,072.85	—	\$ 954.27
—	—	34,777.00	33,943.06	833.94	—
110.75	—	72,778.75	71,436.61	1,342.14	—
—	—	37,893.00	35,593.18	2,299.82	—
—	235.00	10,750.00	9,071.92	1,678.08	—
—	—	10,000.00	10,000.00	—	—
—	(235.00)	21,754.91	15,860.56	60.32	5,834.03
—	—	25,000.00	20,358.33	—	4,641.67
—	(3,250.46)	—	—	—	—
—	—	19,942.00	17,549.02	2,392.98	—
—	—	7,500.00	6,305.46	1,194.54	—
—	—	28,977.00	28,001.58	768.37	207.05
—	—	700.00	—	700.00	—
—	(40.80)	203,298.04	201,824.45	118.42	1,355.17
780.00	—	780.00	551.53	228.47	—
—	1,836.00	31,331.00	26,298.39	5,032.61	—
—	—	12,886.00	12,211.53	674.47	—
—	(1,836.00)	9,929.00	8,679.94	1,249.06	—
—	—	18,835.00	18,708.26	126.74	—
—	—	25,795.28	24,989.98	10.02	795.28
39,476.22	(463.20)	215,218.02	206,051.04	9,166.98	—
140.00	(28.50)	37,072.50	34,232.95	2,839.55	—
—	—	2,500.00	1,319.37	1,180.63	—
—	—	500.00	492.69	7.31	—
—	—	10,493.39	10,493.39	—	—
—	—	34,747.51	33,975.13	772.38	—
—	—	1,000.00	—	—	1,000.00
—	—	500.00	—	—	500.00
—	(14.20)	243,392.80	217,948.83	25,421.97	22.00
\$ 40,536.77	\$ (3,799.07)	\$ 1,414,151.55	1,316,926.39	\$ 81,915.69	\$ 15,309.47
\$ 73,530.87	\$ 11,983.15	\$ 197,474.02	\$ 164,974.10	\$ 32,499.92	—
25,295.65	(17,808.18)	140,907.43	140,907.43	—	—
—	5,745.40	85,462.40	80,600.96	4,861.44	—
398.00	—	80,002.00	79,366.14	635.86	—
—	—	4,489.00	4,473.28	15.72	—
—	—	1,455.64	755.64	—	\$ 700.00
—	—	78,032.00	57,411.79	20,620.21	—
—	203,654.00	203,654.00	183,325.07	20,328.93	—
—	32,377.00	32,377.00	29,378.00	2,999.00	—
—	—	65,024.00	60,910.61	4,113.39	—
—	—	26,669.00	26,659.37	9.63	—
—	—	47,486.00	42,399.18	5,086.82	—
—	—	3,050.00	2,879.51	170.49	—
—	—	34,155.00	33,451.88	247.32	455.80
4,014.70	(2.08)	89,302.62	85,047.97	2,157.70	2,096.95
—	—	4,500.81	3,969.24	—	531.57
—	—	17,180.00	17,110.25	69.75	—
—	—	1,500.00	1,382.87	117.13	—
—	—	11,476.00	9,792.39	1,683.61	—
\$ 103,239.22	\$ 235,949.29	\$ 1,124,196.92	\$ 1,024,795.68	\$ 95,616.92	\$ 3,784.32

GENERAL FUND
SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
JUNE 30, 1948

	Carried Balance 7/1/47	Legislative Appropriation	Governor and Council
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES			
Agriculture, Administration	—	\$ 69,532.00	—
Promotion of Agriculture	—	27,250.00	—
Maine Building—Eastern States Exposition	\$ 1,685.86	—	—
Division of Animal Industry	—	88,000.00	—
Eradication of Bangs Disease	—	86,000.00	—
Retirement of Interest and Principal—Bangs Disease Bonds	—	46,800.00	—
Division of Inspection	—	55,000.00	—
Division of Markets	—	28,210.00	—
Division of Plant Industry	—	31,750.00	—
State Soil Conservation	2,220.51	6,000.00	—
Maine Development Commission	—	234,360.00	\$ 3,500.00
Maine Development Commission Reserve	12,622.16	—	—
Forestry Administration	—	11,830.00	—
Administration of Public Lands	—	1,000.00	—
State Forest Nursery	—	1,000.00	—
Aid to Towns for Forest Fires	14,535.02	20,000.00	57,173.06
Control of White Pine Blister Rust	—	7,055.00	—
General Forestry Purposes	400.00	49,715.00	82,708.00
Entomology	—	41,359.00	—
Sea and Shore Fisheries	4,500.00	178,486.00	—
Atlantic Sea Run Salmon	—	—	—
Construction of Lobster Rearing Stations	27,039.43	—	—
Atlantic States Marine Fisheries Commission	—	1,300.00	—
Total Development and Conservation of Natural Resources	\$ 63,002.98	\$ 984,647.00	\$143,381.06
BUREAU OF HEALTH			
Bureau of Health	\$ 8,604.88	\$ 251,637.00	—
Advisory Hospital Council	—	3,500.00	—
Sanitary Water Board	—	12,300.00	—
Total Bureau of Health	\$ 8,604.88	\$ 267,437.00	—
WELFARE AND CHARITIES			
Bangor Anti-T. B. Association	—	\$ 3,000.00	—
Children's Aid Society	—	1,500.00	—
Good Samaritan Home Association	—	5,000.00	—
Healy Asylum	—	3,000.00	—
Home for Aged Women—Belfast	—	1,000.00	—
Maine Children's Home Society	—	3,000.00	—
Maine Institution for the Blind	—	12,000.00	—
Opportunity Farm	—	1,500.00	—
St. Joseph's Orphanage	—	3,800.00	—
St. Elizabeth's Asylum	—	2,500.00	—
St. Louis' Home and School for Boys	—	1,250.00	—
Temporary Home for Women and Children	—	4,000.00	—
York County Children's Aid Society	—	1,500.00	—
Total Charitable Institutions	—	\$ 43,050.00	—

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1948	
				Lapsed	Carrying
—	—	\$ 69,532.00	\$ 61,787.38	\$ 7,744.62	—
\$ 13,209.63	\$ (40.00)	40,419.63	38,996.22	934.99	\$ 488.42
910.00	—	2,595.86	1,835.84	—	760.02
—	(3.60)	87,996.40	82,469.36	5,527.04	—
—	—	86,000.00	86,000.00	—	—
—	(46,800.00)	—	—	—	—
19,235.80	—	74,235.80	68,565.60	4,845.20	825.00
12,699.77	(37.00)	40,872.77	36,126.81	1,061.86	3,684.10
1,017.20	(.80)	32,766.40	28,508.19	2,694.90	1,563.31
—	—	8,220.51	5,088.98	—	3,131.53
35,675.66	(1,439.35)	272,096.31	259,392.10	—	12,704.21
—	—	12,622.16	—	—	12,622.16
127.38	(5.12)	11,952.26	11,834.00	118.26	—
—	—	1,000.00	819.50	180.50	—
667.49	—	1,667.49	1,667.26	.23	—
—	6,417.72	98,125.80	97,931.43	194.37	—
—	(14.43)	7,040.57	6,918.54	122.03	—
30,444.70	(6,474.42)	156,793.28	136,617.62	874.92	19,300.74
6,000.00	(1.73)	47,357.27	38,741.32	4,186.55	4,429.40
24,493.38	(3,708.61)	203,770.77	184,087.52	4,316.20	15,367.05
2,090.00	—	2,090.00	514.31	—	1,575.69
—	—	27,039.43	—	—	27,039.43
—	—	1,300.00	1,235.00	65.00	—
\$ 146,571.01	\$ (52,107.34)	\$ 1,285,494.71	\$ 1,149,136.98	\$ 32,866.67	\$ 103,491.06
\$ 48,679.22	\$ (4.44)	\$ 308,916.66	\$ 296,198.61	\$ 3,322.99	\$ 9,395.06
—	—	3,500.00	2,555.00	945.00	—
50.00	(27.56)	12,322.44	10,491.67	1,830.77	—
\$ 48,729.22	\$ (32.00)	\$ 324,739.10	\$ 309,245.28	\$ 6,098.76	\$ 9,395.06
—	—	\$ 3,000.00	\$ 2,999.13	\$.87	—
—	—	1,500.00	644.42	855.58	—
—	—	5,000.00	5,000.00	—	—
—	—	3,000.00	3,000.00	—	—
—	—	1,000.00	1,000.00	—	—
—	—	3,000.00	2,986.50	13.50	—
—	—	12,000.00	8,501.25	3,498.75	—
—	—	1,500.00	1,498.00	2.00	—
—	—	3,800.00	3,800.00	—	—
—	—	2,500.00	2,500.00	—	—
—	—	1,250.00	1,216.30	33.70	—
—	—	4,000.00	—	4,000.00	—
—	—	1,500.00	941.24	558.76	—
—	—	\$ 43,050.00	\$ 34,086.84	\$ 8,963.16	—

GENERAL FUND
SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
JUNE 30, 1948

	Carried Balance 7/1/47	Legislative Appropriation	Governor and Council
HEALTH AND WELFARE			
General Administration—Welfare	\$ 22,000.68	\$ 539,200.00	—
Board and Care of Neglected Children	4,197.04	716,000.00	—
Burial of Soldiers, Sailors and their Widows	—	800.00	—
Support of Dependent Soldiers and Sailors	—	35,000.00	—
Education for the Blind	—	33,000.00	—
Examination and Commitment of Insane	—	500.00	—
Support of State Paupers	55,592.00	398,580.00	—
Jefferson Relief Camp	—	60,534.00	—
Passamaquoddy Indians	—	74,774.00	—
Penobscot Indians	—	48,484.00	—
Indian Island to Old Town Ferry	4,299.25	—	—
Aid to Public and Private Hospitals	—	578,000.00	—
Services for the Blind	—	6,800.00	—
Rehabilitation for the Blind (State and Federal) ...	33.77	5,000.00	—
Special Pensions	—	75,858.00	—
World War Relief (See also World War Assistance)	—	250,000.00	—
Aid to the Blind	12,922.50	150,000.00	—
Aid to Dependent Children	6,444.76	700,000.00	—
Old Age Assistance	143,003.59	2,700,000.00	—
Old Age Assistance Burials	—	65,000.00	—
G. A. R. Department of Maine	—	1,200.00	—
Total Health and Welfare	\$248,493.59	\$ 6,438,730.00	—
Total Welfare and Charities	\$248,493.59	\$ 6,481,780.00	—
INSTITUTIONAL SERVICES			
Administration	—	\$ 25,053.00	—
Emergency Tuberculosis Services	—	30,000.00	—
Parole Board	—	18,500.00	—
Total	—	\$ 73,553.00	—
CHARITABLE INSTITUTIONS			
Maine School for the Deaf	\$ 684.00	\$ 76,363.00	—
Military and Naval Children's Home	—	41,786.00	—
Total Charitable Institutions	\$ 684.00	\$ 118,149.00	—
HOSPITALS AND SANATORIUMS			
Augusta State Hospital	\$ 5,150.20	\$ 944,346.00	—
Bangor State Hospital	—	746,439.00	—
Central Maine Sanatorium	—	319,087.00	—
Northern Maine Sanatorium	3,000.00	199,284.00	—
Pownal State School	—	654,913.00	—
Western Maine Sanatorium	—	226,032.00	—
Total Hospitals and Sanatoriums	\$ 8,150.20	\$ 3,090,101.00	—
CORRECTIONAL INSTITUTIONS			
State School for Boys	\$ 7,124.90	\$ 166,768.00	—
State School for Girls	—	167,576.00	—
Reformatory for Men	—	116,783.00	—
Maine State Prison	1,942.17	282,341.00	—
State Reformatory for Women	7,000.00	143,000.00	—
Total Correction Institutions	\$ 16,067.07	\$ 876,468.00	—
Total Institutional Service	\$ 24,901.27	\$ 4,158,271.00	—

Revenues	Transfers	Total		Unexpended Balance June 30, 1948	
		Available	Expenditures	Lapsed	Carrying
\$ 248,502.49	\$ (1.85)	\$ 809,701.32	\$ 747,307.61	\$ 53,901.56	\$ 8,492.15
10.00	40,000.00	760,207.04	752,455.29	1,352.36	6,399.39
—	—	800.00	300.00	500.00	—
—	(32,377.00)	2,623.00	2,623.00	—	—
—	—	33,000.00	25,975.06	7,024.94	—
—	—	500.00	65.97	434.03	—
6,358.90	200,000.00	660,530.90	642,475.29	—	18,055.61
8,766.46	(.25)	69,300.21	68,521.03	779.18	—
513.00	(2,000.00)	73,287.00	68,323.22	4,963.78	—
—	2,000.00	50,484.00	48,574.67	1,909.33	—
—	—	4,299.25	10.00	—	4,289.25
—	—	578,000.00	578,000.00	—	—
—	—	6,800.00	6,766.59	33.41	—
4,174.77	—	9,208.54	9,208.54	—	—
—	—	75,858.00	70,620.75	5,237.25	—
—	(203,654.00)	46,346.00	46,346.00	—	—
151,147.85	(1,700.00)	312,370.35	280,794.50	27,323.61	4,252.24
1,136,124.85	100,340.00	1,942,909.61	1,932,567.50	10,342.11	—
3,216,396.83	(338,640.00)	5,720,760.42	5,509,239.02	65,211.76	146,309.64
—	—	65,000.00	51,861.57	13,138.43	—
—	—	1,200.00	1,200.00	—	—
\$4,771,995.15	\$(236,033.10)	\$11,223,185.64	\$10,843,235.61	\$192,151.75	\$187,798.28
\$4,771,995.15	\$(236,033.10)	\$11,266,235.64	\$10,877,322.45	\$201,114.91	\$187,798.28
—	—	\$ 25,053.00	\$ 24,934.06	\$ 118.94	—
—	—	30,000.00	27,860.00	2,140.00	—
—	\$ (.75)	18,499.25	17,146.62	1,352.63	—
—	\$ (.75)	\$ 73,552.25	\$ 69,940.68	\$ 3,611.57	—
\$ 4,350.00	—	\$ 81,397.00	\$ 78,820.87	\$ 3.95	\$ 2,572.18
12.00	\$ 14,108.98	55,906.98	54,304.87	147.11	1,455.00
\$ 4,362.00	\$ 14,108.98	\$ 137,303.98	\$ 133,125.74	\$ 151.06	\$ 4,027.18
\$ 61,304.68	\$ 3,998.95	\$ 1,014,799.83	\$ 1,008,985.29	—	\$ 5,814.54
12,206.48	—	758,645.48	751,375.33	\$ 309.64	6,960.51
11,975.50	(10,000.28)	321,062.22	309,296.89	4,011.58	7,753.75
4,404.41	—	206,688.41	198,787.39	—	7,901.02
93,260.89	15,000.00	763,173.89	763,147.86	26.03	—
42,621.97	(9,000.00)	259,653.97	257,812.05	—	1,841.92
\$ 225,773.93	\$ (1.33)	\$ 3,324,023.80	\$ 3,289,404.81	\$ 4,347.25	\$ 30,271.74
\$ 27,640.43	\$ (18,110.24)	\$ 183,423.09	\$ 174,800.69	\$ 5,221.04	\$ 3,401.36
18,166.58	(1,000.00)	184,742.58	181,165.23	1,872.49	1,704.86
26,411.83	5,000.00	148,194.83	145,338.00	57.15	2,799.68
86,181.51	—	370,464.68	367,150.16	281.04	3,033.48
12,616.92	—	162,616.92	151,132.40	8,360.03	3,124.49
\$ 171,017.27	\$ (14,110.24)	\$ 1,049,442.10	\$ 1,019,586.48	\$ 15,791.75	\$ 14,063.87
\$ 401,153.20	\$ (3.34)	\$ 4,584,322.13	\$ 4,512,057.71	\$ 23,901.63	\$ 48,362.79

GENERAL FUND
SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES
JUNE 30, 1948

	Carried Balance 7/1/47	Legislative Appropriation	Governor and Council
EDUCATION AND LIBRARIES			
Subsidies to Cities and Towns—for Plans and Surveys	\$ 24,104.85	—	—
Subsidies to Cities and Towns—for Tuition	—	\$ 241,000.00	—
Subsidies to Cities and Towns—for Teaching Positions	—	2,729,000.00	\$ 3,214.74
Subsidies to Cities and Towns—for School Census . .	—	505,000.00	—
Subsidies to Cities and Towns—in Lieu of Teaching Positions	—	170,000.00	—
Subsidies to Cities and Towns—for Temporary Resi- dence	—	3,000.00	—
Departmental Activities	—	133,615.00	—
Aid to Academies	—	120,000.00	—
Farmington State Teachers College	—	84,000.00	—
Gorham State Teachers College	—	98,850.00	—
Washington State Teachers College	875.00	44,460.00	—
Madawaska Training School	—	42,370.00	—
Presque Isle Normal School	—	28,700.00	—
Farmington State Teachers College Reserve	4,914.17	1,000.00	—
Gorham State Teachers College Reserve	21,148.73	1,000.00	—
Washington State Teachers College Reserve	4,727.95	1,000.00	—
Madawaska Training School Reserve	9,103.22	1,000.00	—
Presque Isle Normal School Reserve	11,642.44	1,000.00	—
Schooling of Children in Unorganized Territory	14,831.00	123,368.00	—
Superintendents of Towns Comprising School Unions	—	181,250.00	—
Vocational Education—State	—	53,465.00	—
State Vocational Training Program	2,165.52	33,350.00	—
Vocational Rehabilitation	3.00	40,000.00	—
State Administration Federal School Lunches	—	15,000.00	1,360.76
Special Education for Physically Handicapped Chil- dren	—	10,000.00	—
Secondary Education for Island Children	—	3,500.00	—
Board of Approval of Institutions Offering Specialized Training	—	1,000.00	—
Fire Disaster School Replacement	—	—	25,000.00
Industrial Education	—	140,000.00	—
Physical Education Subsidies	—	35,000.00	—
Equalization of Educational Opportunities	—	470,000.00	15,640.00
State Historian, Departmental Operations	1,217.52	500.00	—
Maine State Library	1,111.96	63,689.00	—
Maine Maritime Academy	—	115,000.00	—
University of Maine	—	892,953.00	—
Maintenance of Brunswick Campus	—	150,000.00	—
Anson Academy	—	10,000.00	—
Portland Junior College	—	50,000.00	—
Bridgton Academy	—	30,000.00	—
Total Education and Libraries	\$ 95,845.36	\$ 6,623,070.00	\$ 45,215.50
RECREATION, PARKS, ETC.			
State Park Commission	\$ 2,438.70	\$ 59,357.00	\$ 3,000.00
Baxter State Park	—	7,500.00	—
Total Recreation, Parks, Etc.	\$ 2,438.70	\$ 66,857.00	\$ 3,000.00

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1948	
				Lapsed	Carrying
\$ 14,774.46	—	\$ 38,879.31	\$ 4,975.13	—	\$ 33,904.18
—	\$ (21,915.55)	219,084.45	219,084.45	—	—
—	25,210.34	2,757,425.08	2,757,239.08	\$ 186.00	—
—	—	505,000.00	504,991.20	8.80	—
—	8,418.87	178,418.87	178,078.05	340.82	—
—	(1,000.00)	2,000.00	1,698.10	301.90	—
202.04	(3,598.77)	130,218.27	120,663.69	6,064.33	3,490.25
—	—	120,000.00	120,000.00	—	—
151,910.72	(388.70)	235,522.02	235,522.02	—	—
97,888.83	6,413.93	203,152.76	199,917.27	3,235.49	—
31,452.19	(1,600.00)	75,187.19	72,452.64	875.00	1,859.55
33,582.49	7,013.73	82,966.22	82,966.22	—	—
29,461.77	—	58,161.77	57,883.54	278.23	—
—	1,329.51	7,243.68	2,682.51	—	4,561.17
—	(7,921.33)	14,227.40	4,860.64	—	9,366.76
10.00	—	5,737.95	387.32	—	5,350.63
50.53	(4,851.00)	5,302.75	3,987.43	—	1,315.32
—	—	12,642.44	2,393.50	—	10,248.94
1,205.47	1,597.77	141,002.24	141,002.24	—	—
—	6,168.00	187,418.00	182,976.27	4,441.73	—
18,659.18	16,713.67	88,837.85	88,608.32	229.53	—
64,780.20	(19,769.67)	80,526.05	65,751.83	13,892.67	881.55
92,215.50	(3.60)	132,214.90	128,711.06	1,383.24	2,120.60
—	(3,112.00)	13,248.76	13,184.76	—	64.00
—	—	10,000.00	9,999.90	.10	—
—	(2,350.00)	1,150.00	1,150.00	—	—
—	—	1,000.00	632.57	367.43	—
—	—	25,000.00	24,990.20	9.80	—
—	(6,663.66)	133,336.34	133,336.34	—	—
—	300.00	35,300.00	35,300.00	—	—
13,079.23	—	498,719.23	495,299.00	3,420.23	—
—	—	1,717.52	—	—	1,717.52
72.00	—	64,872.96	61,849.12	3,023.84	—
—	—	115,000.00	115,000.00	—	—
—	—	892,953.00	892,953.00	—	—
—	—	150,000.00	150,000.00	—	—
—	—	10,000.00	10,000.00	—	—
—	—	50,000.00	50,000.00	—	—
—	—	30,000.00	30,000.00	—	—
\$ 547,344.61	\$ (8.46)	\$ 7,313,467.01	\$ 7,200,527.40	\$ 38,059.14	\$ 74,880.47
\$ 18,867.74	\$ (36.04)	\$ 83,627.40	\$ 55,568.97	\$ 49.80	\$ 28,008.63
1,712.89	(1,699.00)	7,513.89	7,296.99	216.90	—
\$ 20,580.63	\$ (1,735.04)	\$ 91,141.29	\$ 62,865.96	\$ 266.70	\$ 28,008.63

GENERAL FUND
 SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
 EXPENDITURES AND DISPOSITION OF BALANCES
 JUNE 30, 1948

	Carried Balance 7/1/47	Legislative Appropriation	Governor and Council
INTEREST ON BONDED DEBT			
Maine Agricultural Bonds	—	—	—
War Bonds	—	—	—
Total Interest on Bonded Debt	—	—	—
MISCELLANEOUS			
Fish Way at Aroostook Falls	—	\$ 3,000.00	—
Knox Memorial Association	—	1,000.00	—
Maine Historical Society	—	2,500.00	—
Penobscot Tribe of Indians—Receiving Vault	\$ 1,000.00	—	—
George Johnson	53.23	—	—
George P. Milne and J. B. Lewis	—	500.00	—
Carrie M. Brown	—	1,426.00	—
Irving I. Bates	—	200.00	—
Purchase of Maine Province and Court Records	—	825.00	—
Repair of Fish Screen at Meduxnekeag Lake	—	500.00	—
E. P. Webber	—	82.00	—
Total Miscellaneous	\$ 1,053.23	\$ 10,033.00	—
CONTRIBUTIONS AND TRANSFERS	—	\$ 1,103,339.00	\$ 21,352.56
DEBT RETIREMENT			
Maine Agricultural Bonds	—	—	—
Total	\$571,236.25	\$21,681,589.00	\$262,320.14

* This statement does not include expenditures of \$1,117,296.26 for year ending June 30, 1948 charged against Appropriations from Unappropriated Surplus.

Revenues	Transfers	Total Available	Expenditures	Unexpended Balance June 30, 1948	
				Lapsed	Carrying
—	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	—	—
\$ 4,635.93	—	4,635.93	—	\$ 4,635.93	—
\$ 4,635.93	\$ 1,800.00	\$ 6,435.93	\$ 1,800.00	\$ 4,635.93	—
—	—	\$ 3,000.00	\$ 758.96	\$ 2,241.04	—
—	—	1,000.00	1,000.00	—	—
—	—	2,500.00	2,500.00	—	—
—	—	1,000.00	—	—	\$ 1,000.00
—	—	53.23	53.23	—	—
—	—	500.00	500.00	—	—
—	—	1,426.00	1,425.56	.44	—
—	—	200.00	200.00	—	—
—	—	825.00	825.00	—	—
—	—	500.00	500.00	—	—
—	—	82.00	81.66	.34	—
—	—	\$ 11,086.23	\$ 7,844.41	\$ 2,241.82	\$ 1,000.00
—	\$ 10,969.06	\$ 1,135,660.62	\$ 1,127,611.78	\$ 8,048.84	—
—	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	—	—
\$6,086,785.74	—	\$28,601,931.13	\$27,635,134.04*	\$494,767.01	\$472,030.08

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

	Amounts Available	
	1948	1947
GENERAL ADMINISTRATION		
Accounts and Control, Bureau of	\$ 238,045.09	\$ 228,547.68
Attorney General, Department of	92,532.26	109,971.91
Audit, Department of	72,778.75	60,970.20
Emergency Municipal Finance Board	—	1,000.00
Emergency Payroll Fund	—	59,476.80
Executive, Department of	105,397.91	108,271.16
Finance Commissioner and Bureau of Budget	19,942.00	25,222.85
Legislative	10,493.39	395,145.97
Legislative Research Committee	34,747.51	10,784.00
Judicial	243,392.80	242,846.68
Personnel Board	29,677.00	19,430.75
Public Buildings, Superintendent of	204,078.04	195,999.89
Purchases, Bureau of	54,146.00	50,584.22
Secretary of State, Department of	44,630.28	46,928.41
Taxation, Bureau of	215,218.02	142,967.72
Travel Bureau	7,500.00	—
Treasurer of State, Department of	37,072.50	35,843.40
Interstate Cooperation, Commission for	2,500.00	2,000.00
Legislation, Commissioners of Uniform	500.00	486.05
Committee to Study Medical School	1,000.00	—
Committee to Study Indian Problems	500.00	—
	\$ 1,414,151.55	\$ 1,736,477.69
PROTECTION OF PERSONS AND PROPERTY		
Adjutant General, Department of	\$ 423,843.85	\$ 330,030.77
Banks and Banking, Department of	80,002.00	76,723.90
Boxing Commission	4,489.00	4,594.00
Maine State Apprenticeship Council	1,455.64	1,104.57
Emergency War Fund	—	5,854.37
War Veterans Services	78,032.00	40,094.20
World War Assistance	203,654.00	—
Fisheries and Game, Department of Inland (Search for Lost Persons)	1,500.00	1,500.00
Industrial Accident Commission	65,024.00	67,115.00
Insurance, Department of	26,669.00	23,748.17
Labor and Industry, Department of	34,155.00	32,370.95
State Police (Fingerprinting of School Children)	11,476.00	11,222.00
Public Utilities Commission	93,803.43	89,449.32
Racing Commission	17,180.00	16,667.00
General Law Pensions	32,377.00	—
Fire Insurance	47,486.00	—
Fidelity Insurance	3,050.00	—
	\$ 1,124,196.92	\$ 700,474.25
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Agriculture, Department of	\$ 442,639.37	\$ 433,873.49
Development Commission, Maine	284,718.47	232,657.52
Fisheries and Game, Department of Inland	—	1,498,600.12
Forestry, Department of	323,936.67	161,947.40
Sea and Shore Fisheries, Department of	232,900.20	180,713.42
Atlantic States Marine Fisheries Commission	1,300.00	1,100.00
	\$ 1,285,494.71	\$ 2,508,891.95

DETAIL OF THIS YEAR

Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 238,047.00	—	\$ 238,047.00	\$ (1.91)	—
84,729.00	\$ 6,257.09	86,245.37	—	\$ 29.80
72,668.00	—	72,668.00	—	110.75
—	—	—	—	—
—	—	—	—	—
71,890.00	8,507.91	100,140.46	(3,250.46)	—
19,942.00	—	19,942.00	—	—
3,835.00	—	10,493.39	—	—
33,983.00	764.51	33,983.00	—	—
243,407.00	—	243,407.00	(14.20)	—
29,677.00	—	29,677.00	—	—
198,516.00	5,402.84	197,936.00	(40.80)	780.00
54,146.00	—	54,146.00	—	—
38,835.00	—	44,630.28	—	—
203,432.00	—	176,205.00	(463.20)	39,476.22
7,500.00	—	7,500.00	—	—
33,261.00	3,700.00	33,261.00	(28.50)	140.00
2,500.00	—	2,500.00	—	—
500.00	—	500.00	—	—
1,000.00	—	1,000.00	—	—
500.00	—	500.00	—	—
\$ 1,338,368.00	\$ 24,632.35	\$ 1,352,781.50	\$ (3,799.07)	\$ 40,536.77
\$ 224,483.00	\$ 100,075.44	\$ 225,021.52	\$ (79.63)	\$ 98,826.52
79,604.00	—	79,604.00	—	398.00
4,489.00	—	4,489.00	—	—
500.00	955.64	500.00	—	—
—	—	—	—	—
78,000.00	32.00	78,000.00	—	—
—	—	—	203,654.00	—
1,500.00	—	1,500.00	—	—
65,024.00	—	65,024.00	—	—
26,669.00	—	26,669.00	—	—
33,955.00	200.00	33,955.00	—	—
11,476.00	—	11,476.00	—	—
84,890.00	1,000.81	88,790.00	(2.08)	4,014.70
15,768.00	—	17,180.00	—	—
—	—	—	32,377.00	—
47,486.00	—	47,486.00	—	—
3,050.00	—	3,050.00	—	—
\$ 676,894.00	\$ 102,263.89	\$ 682,744.52	\$ 235,949.29	\$ 103,239.22
\$ 431,941.00	\$ 3,906.37	\$ 438,542.00	\$ (46,881.40)	\$ 47,072.40
234,360.00	12,622.16	237,860.00	(1,439.35)	35,675.66
—	—	—	—	—
174,830.00	14,935.02	271,840.06	(77.98)	37,239.57
206,025.00	31,539.43	178,486.00	(3,708.61)	26,583.38
1,300.00	—	1,300.00	—	—
\$ 1,048,456.00	\$ 63,002.98	\$ 1,128,028.06	\$ (52,107.34)	\$ 146,571.01

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

	Amounts Available	
	1948	1947
HEALTH AND SANITATION		
Health, Bureau of	\$ 308,916.66	\$ 300,400.36
Sanitary Water Board	12,322.44	14,271.11
Advisory Council for the Hospital Survey Act	3,500.00	—
	\$ 324,739.10	\$ 314,671.47
WELFARE AND CHARITIES		
Administration, Welfare	\$ 809,701.32	\$ 795,169.52
Blind, Aid to the	312,370.35	321,402.00
Education of	33,000.00	23,786.03
Services for	6,800.00	7,745.00
Rehabilitation of	9,208.54	7,592.57
Charitable Institutions	43,050.00	38,320.00
Children, Aid to Dependent	1,942,909.61	1,808,219.70
Board and Care of Neglected	760,207.04	651,810.95
Hospitals, Public and Private	578,000.00	288,000.00
Indians, Passamaquoddy	73,287.00	79,785.15
Penobscot	50,484.00	56,921.96
Indian Island to Old Town Ferry	4,299.25	5,000.00
Insane, Examination and Commitment of	500.00	500.00
Old Age Assistance, Benefits	5,720,760.42	6,114,678.07
Burials	65,000.00	52,274.26
Paupers, Support of State (Includes Jefferson Camp)	729,831.11	569,343.56
Pensions, Special	75,858.00	59,860.07
Soldiers, Sailors and their Widows, Burial of	800.00	1,000.00
Soldiers and Sailors, Support of Dependent	2,623.00	31,831.51
World War Assistance	46,346.00	313,660.00
G. A. R. Department of Maine	1,200.00	1,500.00
	\$ 11,266,235.64	\$ 11,228,400.35
INSTITUTIONAL SERVICE		
Administration	\$ 25,053.00	\$ 22,575.77
Emergency Tuberculosis Service	30,000.00	31,000.00
Parole Board	18,499.25	18,178.58
	\$ 73,552.25	\$ 71,754.35
Charitable Institutions:		
Maine School for the Deaf	\$ 81,397.00	\$ 75,701.20
Military and Naval Children's Home	55,906.98	49,564.01
	\$ 137,303.98	\$ 125,265.21
State Hospitals and Sanatoriums:		
Augusta State Hospital	\$ 1,014,799.83	\$ 889,685.42
Bangor State Hospital	758,645.48	678,762.67
Central Maine Sanatorium	321,062.22	325,756.40
Northern Maine Sanatorium	206,688.41	181,733.64
Pownal State School	763,173.89	680,033.08
Western Maine Sanatorium	259,653.97	244,065.60
	\$ 3,324,023.80	\$ 3,000,036.81
Correctional Institutions:		
State School for Boys	\$ 183,423.09	\$ 183,187.42
State School for Girls	184,742.58	179,845.56
State Reformatory for Men	148,194.83	143,513.71
State Reformatory for Women	162,616.92	165,262.91
Maine State Prison	370,464.68	352,787.23
	\$ 1,049,442.10	\$ 1,024,596.83
	\$ 4,584,322.13	\$ 4,221,653.20

DETAIL OF THIS YEAR

Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 297,738.00	\$ 8,604.88	\$ 251,637.00	\$ (4.44)	\$ 48,679.22
12,500.00	—	12,300.00	(27.56)	50.00
3,500.00	—	3,500.00	—	—
\$ 313,738.00	\$ 8,604.88	\$ 267,437.00	\$ (32.00)	\$ 48,729.22
\$ 787,200.00	\$ 22,000.68	\$ 539,200.00	\$ (1.85)	\$ 248,502.49
350,000.00	12,922.50	150,000.00	(1,700.00)	151,147.85
33,000.00	—	33,000.00	—	—
7,800.00	—	6,800.00	—	—
10,000.00	33.77	5,000.00	—	4,174.77
43,050.00	—	43,050.00	—	—
1,771,300.00	6,444.76	700,000.00	100,340.00	1,136,124.85
716,000.00	4,197.04	716,000.00	40,000.00	10.00
578,000.00	—	578,000.00	—	—
77,274.00	—	74,774.00	(2,000.00)	513.00
49,834.00	—	48,484.00	2,000.00	—
—	4,299.25	—	—	—
500.00	—	500.00	—	—
6,461,600.00	143,003.59	2,700,000.00	(338,640.00)	3,216,396.83
65,000.00	—	65,000.00	—	—
478,814.00	55,592.00	459,114.00	199,999.75	15,125.36
75,858.00	—	75,858.00	—	—
800.00	—	800.00	—	—
35,000.00	—	35,000.00	(32,377.00)	—
250,000.00	—	250,000.00	(203,654.00)	—
1,200.00	—	1,200.00	—	—
\$ 11,792,230.00	\$ 248,493.59	\$ 6,481,780.00	\$ (236,033.10)	\$ 4,771,995.15
\$ 25,053.00	—	\$ 25,053.00	—	—
30,000.00	—	30,000.00	—	—
18,500.00	—	18,500.00	\$ (.75)	—
\$ 73,553.00	—	\$ 73,553.00	\$ (.75)	—
\$ 78,363.00	\$ 684.00	\$ 76,363.00	—	\$ 4,350.00
41,786.00	—	41,786.00	\$ 14,108.98	12.00
\$ 120,149.00	\$ 684.00	\$ 118,149.00	\$ 14,108.98	\$ 4,362.00
\$ 1,011,136.00	\$ 5,150.20	\$ 944,346.00	\$ 3,998.95	\$ 61,304.68
765,249.00	—	746,439.00	—	12,206.48
323,809.00	—	319,087.00	(10,000.28)	11,975.50
202,784.00	3,000.00	199,284.00	—	4,404.41
716,163.00	—	654,913.00	15,000.00	93,260.89
252,854.00	—	226,032.00	(9,000.00)	42,621.97
\$ 3,271,995.00	\$ 8,150.20	\$ 3,090,101.00	\$ (1.33)	\$ 225,773.93
\$ 191,293.00	\$ 7,124.90	\$ 166,768.00	\$ (18,110.24)	\$ 27,640.43
182,776.00	—	167,576.00	(1,000.00)	18,166.58
139,283.00	—	116,783.00	5,000.00	26,411.83
154,125.00	7,000.00	143,000.00	—	12,616.92
338,226.00	1,942.17	282,341.00	—	86,181.51
\$ 1,005,703.00	\$ 16,067.07	\$ 876,468.00	\$ (14,110.24)	\$ 171,017.27
\$ 4,471,400.00	\$ 24,901.27	\$ 4,158,271.00	\$ (3.34)	\$ 401,153.20

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

	Amounts Available	
	1948	1947
EDUCATION AND LIBRARIES		
Education, Department of:		
Subsidies Paid to Cities and Towns:		
For Plans and Surveys	\$ 38,879.31	\$ 26,287.06
For Tuitions	219,084.45	191,742.77
For Teaching Positions	2,757,425.08	2,041,815.19
For School Census	505,000.00	500,997.00
For Conveyance in Lieu of Teaching Positions	178,418.87	151,641.79
For Temporary Residents	2,000.00	1,170.76
Administration	130,218.27	117,290.05
Aid to Academies	120,000.00	120,000.00
Normal and Training Schools:		
Farmington Teachers College	235,522.02	198,360.94
Farmington Teachers College Reserve	7,243.68	13,195.46
Gorham Teachers College	203,152.76	190,595.47
Gorham Teachers College Reserve	14,227.40	21,927.20
Machias Normal School	75,187.19	60,650.76
Machias Normal School Reserve	5,737.95	4,727.95
Madawaska Training School	82,966.22	74,763.46
Madawaska Training School Reserve	5,302.75	7,116.29
Presque Isle Normal School	58,161.77	38,208.64
Presque Isle Normal School Reserve	12,642.44	11,225.05
Schooling Children in Unorganized Territories	141,002.24	191,421.42
Superintendents of Towns Comprising School Unions	187,418.00	163,494.48
Vocational Education and Rehabilitation	434,915.14	406,392.96
Education of Orphans of Veterans	—	1,200.00
Special Education for Physically Handicapped Children	10,000.00	7,345.17
Secondary Education for Island Children	1,150.00	840.50
Board of Approval of Institutions Offering Specialized Training	1,000.00	5,000.00
Physical Education	35,300.00	37,582.13
Pensions for Retired Teachers—Non-Contributory Only	—	387,370.62
Equalization of Educational Opportunities	498,719.23	486,817.35
School Lunch—Administration	13,248.76	14,999.00
Fire Disaster School Replacement	25,000.00	—
Sub-Total	\$ 5,998,923.53	\$ 5,474,179.47
Historian, State	\$ 1,717.52	\$ 1,217.52
Library, Maine State	64,872.96	62,128.31
Maritime Academy, Maine	115,000.00	126,769.16
University of Maine	892,953.00	707,077.00
University of Maine—Additional Veterans Facilities	—	250,000.00
University of Maine—Brunswick Campus	150,000.00	—
Portland Junior College	50,000.00	—
Bridgton Academy	30,000.00	—
Anson Academy	10,000.00	—
	\$ 7,313,467.01	\$ 6,621,371.46
RECREATION, PARKS, ETC.		
State Park Commission	\$ 83,627.40	\$ 46,748.71
Baxter State Park Commission	7,513.89	7,006.93
	\$ 91,141.29	\$ 53,755.64
INTEREST ON BONDED DEBT		
Maine Agricultural Bonds	\$ 1,800.00	\$ 2,250.00
Maine War Bonds	4,635.93	22,414.32
	\$ 6,435.93	\$ 24,664.32

DETAIL OF THIS YEAR

Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 19,474.00	\$ 24,104.85	—	—	\$ 14,774.46
241,000.00	—	\$ 241,000.00	\$ (21,915.55)	—
2,729,000.00	—	2,732,214.74	25,210.34	—
505,000.00	—	505,000.00	—	—
170,000.00	—	170,000.00	8,418.87	—
3,000.00	—	3,000.00	(1,000.00)	—
133,715.00	—	133,615.00	(3,598.77)	202.04
120,000.00	—	120,000.00	—	—
197,320.00	—	84,000.00	(388.70)	151,910.72
21,495.00	4,914.17	1,000.00	1,329.51	—
181,829.00	—	98,850.00	6,413.93	97,888.83
13,397.00	21,148.73	1,000.00	(7,921.33)	—
77,545.00	875.00	44,460.00	(1,600.00)	31,452.19
5,735.00	4,727.95	1,000.00	—	10.00
71,920.00	—	42,370.00	7,013.73	33,582.49
6,916.00	9,103.22	1,000.00	(4,851.00)	50.53
53,780.00	—	28,700.00	—	29,461.77
8,960.00	11,642.44	1,000.00	—	—
123,768.00	14,831.00	123,368.00	1,597.77	1,205.47
181,250.00	—	181,250.00	6,168.00	—
371,278.00	2,168.52	266,815.00	(9,723.26)	175,654.88
—	—	—	—	—
10,000.00	—	10,000.00	—	—
3,500.00	—	3,500.00	(2,350.00)	—
1,000.00	—	1,000.00	—	—
35,000.00	—	35,000.00	300.00	—
—	—	—	—	—
487,000.00	—	485,640.00	—	13,079.23
15,000.00	—	16,360.76	(3,112.00)	—
—	—	25,000.00	—	—
\$ 5,787,882.00	\$ 93,515.88	\$ 5,356,143.50	\$ (8.46)	\$ 549,272.61
\$ 500.00	\$ 1,217.52	\$ 500.00	—	—
63,689.00	1,111.96	63,689.00	—	\$ 72.00
115,000.00	—	115,000.00	—	—
892,953.00	—	892,953.00	—	—
—	—	—	—	—
150,000.00	—	150,000.00	—	—
50,000.00	—	50,000.00	—	—
30,000.00	—	30,000.00	—	—
10,000.00	—	10,000.00	—	—
\$ 7,100,024.00	\$ 95,845.36	\$ 6,668,285.50	\$ (8.46)	\$ 549,344.61
\$ 69,110.00	\$ 2,438.70	\$ 62,357.00	\$ (36.04)	\$ 18,867.74
7,175.00	—	7,500.00	(1,699.00)	1,712.89
\$ 76,285.00	\$ 2,438.70	\$ 69,857.00	\$ (1,735.04)	\$ 20,580.63
\$ 1,800.00	—	—	\$ 1,800.00	—
—	—	—	—	\$ 4,635.93
\$ 1,800.00	—	—	\$ 1,800.00	\$ 4,635.93

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

	Amounts Available	
	1948	1947
MISCELLANEOUS		
Miscellaneous Acts and Resolves	\$ 11,086.23	\$ 9,370.24
MAINE STATE EMPLOYMENT SERVICE		
Administration	—	\$ 20,000.00
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
To Highway Fund:		
State Police—Departmental Operations	\$ 59,557.00	\$ 51,296.00
Emergency Road Subsidy	12,149.85	—
Miscellaneous	4,121.74	176.79
To Other Special Revenue Funds:		
Audit Municipal Division	—	2,796.97
Fisheries and Game Department	5,134.12	—
Education	—	1,056.72
Maine Forestry District	1,699.00	1,525.00
Board of Bar Examiners	14.20	108.32
To Public Service Enterprises:		
Augusta State Airport	8,000.00	8,000.00
To Trust and Agency Funds:		
Employees' Retirement System—Pension Fund	970,302.00	230,732.00
Employees' Retirement System—Expense Fund	36,000.00	13,036.00
Maine Teachers' Retirement Association	—	219,300.00
To Increase Trust Fund Earnings to Statutory Rates	38,682.71	42,845.58
	\$ 1,135,660.62	\$ 570,873.38
Total Available for Operating Expenditures	\$28,556,931.13	\$28,010,603.95
DEBT RETIREMENT		
Maine Agricultural Bonds	\$ 45,000.00	\$ 45,000.00
Maine War Bonds	—	100,000.00
	\$ 45,000.00	\$ 145,000.00
Total Available for Expenditures	\$28,601,931.13	\$28,155,603.95
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(A) Reserve for Authorized Expenditures per Page 23	\$ 1,008,330.48	
Adjustment of Reserve:		
Inland Fisheries and Game Balance Transfer to Other Special Revenue Funds	432,483.23	
Other Adjustments	4,611.00	
Reserve for Authorized Expenditures—As Above	\$ 571,236.25	

DETAIL OF THIS YEAR

Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 10,033.00	\$ 1,053.23	\$ 10,033.00	—	—
—	—	—	—	—
\$ 59,557.00	—	\$ 59,557.00	—	—
—	—	12,149.85	—	—
—	—	—	\$ 4,121.74	—
—	—	—	—	—
—	—	—	5,134.12	—
—	—	—	—	—
1,525.00	—	—	1,699.00	—
—	—	—	14.20	—
8,000.00	—	8,000.00	—	—
970,302.00	—	970,302.00	—	—
36,000.00	—	36,000.00	—	—
—	—	—	—	—
29,480.00	—	38,682.71	—	—
\$ 1,104,864.00	—	\$ 1,124,691.56	\$ 10,969.06	—
\$27,934,092.00	\$571,236.25	\$21,943,909.14	\$ (45,000.00)	\$6,086,785.74
\$ 45,000.00	—	—	\$ 45,000.00	—
—	—	—	—	—
\$ 45,000.00	—	—	\$ 45,000.00	—
\$27,979,092.00	\$571,236.25 (A)	\$21,943,909.14	—	\$6,086,785.74

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

	TOTAL	
	1948	1947
GENERAL ADMINISTRATION		
Accounts and Control, Bureau of	\$ 218,729.84	\$ 220,666.87
Attorney General, Department of	86,242.41	97,350.48
Audit, Department of	71,436.61	60,640.53
Executive, Department of	90,883.99	96,763.98
Finance Commissioner and Bureau of Budget	17,549.02	20,701.26
Legislative	10,493.39	383,070.14
Legislative Research Committee	33,975.13	10,775.01
Judicial	217,948.83	225,072.13
Personnel Board	28,001.58	19,139.74
Public Buildings, Superintendent of	202,375.98	188,797.06
Purchases, Bureau of	47,189.86	50,584.22
Secretary of State, Department of	43,698.24	46,928.41
Taxation, Bureau of	206,051.04	141,885.56
Travel Bureau	6,305.46	—
Treasurer of State, Department of	34,232.95	31,993.10
Interstate Cooperation, Commission for	1,319.37	2,000.00
Legislation, Commissioners of Uniform	492.69	486.05
Committee to Study Medical School	—	—
Committee to Study Indian Problems	—	—
	\$ 1,316,926.39	\$ 1,596,854.54
PROTECTION OF PERSONS AND PROPERTY		
Adjutant General, Department of	\$ 386,482.49	\$ 225,685.25
Banks and Banking, Department of	79,366.14	76,679.57
Boxing Commission	4,473.28	4,392.38
Maine State Apprenticeship Council	755.64	148.93
Emergency War Fund	—	173.16
War Veterans Services	57,411.79	39,314.95
World War Assistance	183,325.07	—
Fisheries and Game, Department of Inland (Search for Lost Persons)	1,382.87	1,447.03
Industrial Accident Commission	60,910.61	64,068.65
Insurance, Department of	26,659.37	23,462.96
Labor and Industry, Department of	33,451.88	32,170.95
State Police (Fingerprinting of School Children)	9,792.39	10,563.64
Public Utilities Commission	89,017.21	88,439.98
Racing Commission	17,110.25	16,659.72
General Law Pensions	29,378.00	—
Fire Insurance	42,399.18	—
Fidelity Insurance	2,879.51	—
	\$ 1,024,795.68	\$ 583,207.17
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Agriculture, Department of	\$ 409,378.38	\$ 417,147.55
Development Commission, Maine	259,392.10	220,035.36
Fisheries and Game, Department of Inland	—	1,066,116.89
Forestry, Department of	294,529.67	142,461.03
Sea and Shore Fisheries, Department of	184,601.83	145,171.72
Atlantic States Marine Fisheries Commission	1,235.00	1,100.00
	\$ 1,149,136.98	\$ 1,992,032.55
HEALTH AND SANITATION		
Health, Bureau of	\$ 296,198.61	\$ 289,067.28
Sanitary Water Board	10,491.67	11,609.82
Advisory Council for the Hospital Survey Act	2,555.00	—
	\$ 309,245.28	\$ 300,677.10

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 238,047.00	\$ 151,202.81	\$ 66,137.49	—	\$ 1,389.54	—
84,729.00	72,305.78	12,594.15	—	1,342.48	—
72,668.00	63,112.87	7,495.68	—	828.06	—
71,890.00	55,639.61	29,449.57	—	5,794.81	—
19,942.00	16,150.37	1,216.65	—	182.00	—
3,835.00	—	10,450.89	—	42.50	—
33,983.00	11,554.31	21,628.71	\$ 45.00	747.11	—
243,407.00	170,202.58	10,341.58	37,404.67	—	—
29,677.00	22,310.00	4,495.94	—	1,195.64	—
198,516.00	122,167.76	54,401.79	424.00	25,382.43	—
54,146.00	39,060.64	6,285.16	—	1,844.06	—
38,835.00	21,978.09	21,413.06	—	307.09	—
203,432.00	104,570.10	93,950.97	1,632.59	5,897.38	—
7,500.00	4,913.99	898.94	—	492.53	—
33,261.00	22,474.56	11,135.89	—	622.50	—
2,500.00	—	1,319.37	—	—	—
500.00	—	492.69	—	—	—
1,000.00	—	—	—	—	—
500.00	—	—	—	—	—
\$ 1,338,368.00	\$ 877,643.47	\$ 353,708.53	\$ 39,506.26	\$ 46,068.13	—
\$ 224,483.00	\$ 194,485.08	\$ 174,789.08	\$ 2,229.34	\$ 14,978.99	—
79,604.00	60,195.90	18,561.61	—	608.63	—
4,489.00	2,956.80	1,516.48	—	—	—
500.00	—	755.64	—	—	—
—	—	—	—	—	—
78,000.00	43,726.32	11,049.27	—	2,636.20	—
—	—	—	183,325.07	—	—
1,500.00	175.00	538.05	—	669.82	—
65,024.00	54,492.44	6,024.64	—	393.53	—
26,669.00	22,198.02	4,461.35	—	—	—
33,955.00	25,911.44	7,408.69	—	131.75	—
11,476.00	7,109.84	1,842.55	—	840.00	—
84,890.00	56,589.01	17,081.35	12,122.00	3,224.85	—
15,768.00	12,652.40	4,457.85	—	—	—
—	—	—	29,378.00	—	—
47,486.00	—	42,399.18	—	—	—
3,050.00	—	2,879.51	—	—	—
\$ 676,894.00	\$ 480,492.25	\$ 293,765.25	\$ 227,054.41	\$ 23,483.77	—
\$ 430,883.00	\$ 153,565.88	\$ 153,487.34	\$ 98,398.67	\$ 3,926.49	—
234,360.00	42,647.21	209,194.99	5,354.00	2,195.90	—
—	—	—	—	—	—
174,830.00	107,066.84	42,291.00	99,283.66	45,888.17	—
178,986.00	103,428.83	65,927.36	71.50	15,174.14	—
1,300.00	—	148.07	1,086.93	—	—
\$ 1,020,359.00	\$ 406,708.76	\$ 471,048.76	\$ 204,194.76	\$ 67,184.70	—
\$ 297,738.00	\$ 200,314.83	\$ 82,386.84	\$ 8,548.00	\$ 4,948.94	—
12,500.00	6,456.20	3,947.44	—	88.03	—
3,500.00	1,672.80	882.20	—	—	—
\$ 313,738.00	\$ 208,443.83	\$ 87,216.48	\$ 8,548.00	\$ 5,036.97	—

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

	TOTAL	
	1948	1947
WELFARE AND CHARITIES		
Administration, Welfare	\$ 747,307.61	\$ 753,744.74
Blind, Aid to	280,794.50	304,844.00
Education of	25,975.06	23,726.73
Services for	6,766.59	7,139.07
Rehabilitation of	9,208.54	6,866.57
Charitable Institutions	34,086.84	31,780.67
Children, Aid to Dependent	1,932,567.50	1,796,419.00
Board and Care of Neglected	752,455.29	647,613.91
Hospitals, Public and Private	578,000.00	288,000.00
Indians, Passamaquoddy	68,323.22	79,785.15
Penobscot	48,574.67	56,388.18
Indian Island to Old Town Ferry	10.00	700.75
Insane, Examination and Commitment of	65.97	386.20
Old Age Assistance, Benefits	5,509,239.02	5,969,536.43
Burials	51,861.57	52,274.26
Paupers, Support of State (Includes Jefferson Camp)	710,996.32	513,660.64
Pensions, Special	70,620.75	56,070.14
Soldiers, Sailors and their Widows, Burial of	300.00	—
Soldiers and Sailors, Support of Dependent	2,623.00	31,831.51
World War Assistance	46,346.00	307,388.21
G. A. R. Department of Maine	1,200.00	1,500.00
	\$10,877,322.45	\$10,929,656.16
INSTITUTIONAL SERVICE		
Administration	\$ 24,934.06	\$ 22,334.92
Emergency Tuberculosis Service	27,860.00	24,082.51
Parole Board	17,146.62	18,178.58
	\$ 69,940.68	\$ 64,596.01
Charitable Institutions:		
Maine School for the Deaf	\$ 78,820.87	\$ 74,863.70
Military and Naval Children's Home	54,304.87	49,564.01
	\$ 133,125.74	\$ 124,427.71
State Hospitals and Sanatoriums:		
Augusta State Hospital	\$ 1,008,985.29	\$ 884,205.06
Bangor State Hospital	751,375.33	678,762.67
Central Maine Sanatorium	309,296.89	324,771.21
Northern Maine Sanatorium	198,787.39	178,733.64
Pownal State School	763,147.86	676,302.93
Western Maine Sanatorium	257,812.05	244,065.60
	\$ 3,289,404.81	\$ 2,986,841.11
Correctional Institutions:		
State School for Boys	\$ 174,800.69	\$ 175,560.21
State School for Girls	181,165.23	179,845.56
State Reformatory for Men	145,338.00	143,513.71
State Reformatory for Women	151,132.40	158,059.90
Maine State Prison	367,150.16	350,845.06
	\$ 1,019,586.48	\$ 1,007,824.44
	\$ 4,512,057.71	\$ 4,183,689.27

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 787,200.00	\$ 584,736.80	\$ 146,215.93	\$ 171.00	\$ 16,183.88	—
350,000.00	—	—	280,794.50	—	—
33,000.00	—	14.08	25,960.98	—	—
7,800.00	—	4,867.69	1,898.90	—	—
10,000.00	—	327.68	8,880.86	—	—
43,050.00	—	—	34,086.84	—	—
1,771,300.00	—	—	1,932,567.50	—	—
716,000.00	—	2,909.41	749,545.88	—	—
578,000.00	—	—	578,000.00	—	—
77,274.00	15,804.06	10,019.77	42,499.39	—	—
49,834.00	7,373.12	5,701.01	35,500.54	—	—
—	—	10.00	—	—	—
500.00	—	—	65.97	—	—
6,461,600.00	4,606.54	1,135.07	5,503,497.41	—	—
65,000.00	—	—	51,861.57	—	—
478,814.00	15,131.37	51,479.90	642,475.75	1,909.30	—
75,858.00	—	—	70,620.75	—	—
800.00	—	—	300.00	—	—
35,000.00	—	—	2,623.00	—	—
250,000.00	—	10.00	46,336.00	—	—
1,200.00	—	—	1,200.00	—	—
\$11,792,230.00	\$ 627,651.89	\$ 222,690.54	\$10,008,886.84	\$ 18,093.18	—
\$ 25,053.00	\$ 20,216.38	\$ 4,340.29	—	\$ 377.39	—
30,000.00	215.00	27,645.00	—	—	—
18,500.00	8,935.65	8,210.97	—	—	—
\$ 73,553.00	\$ 29,367.03	\$ 40,196.26	—	\$ 377.39	—
\$ 78,363.00	\$ 49,421.88	\$ 27,759.44	—	\$ 1,639.55	—
41,786.00	18,360.23	35,264.82	\$ 184.47	495.35	—
\$ 120,149.00	\$ 67,782.11	\$ 63,024.26	\$ 184.47	\$ 2,134.90	—
\$ 1,011,136.00	\$ 493,481.04	\$ 489,380.63	\$ 834.34	\$ 25,289.28	—
765,249.00	348,889.67	384,854.66	824.30	16,806.70	—
323,809.00	149,952.43	155,119.03	99.36	4,126.07	—
202,784.00	96,729.47	97,207.20	—	4,850.72	—
716,163.00	294,089.25	454,618.99	—	14,439.62	—
252,854.00	124,810.49	126,925.37	96.30	5,979.89	—
\$ 3,271,995.00	\$1,507,952.35	\$1,708,105.88	\$ 1,854.30	\$ 71,492.28	—
\$ 191,293.00	\$ 65,269.35	\$ 97,048.06	\$ 1,099.50	\$ 11,383.78	—
182,776.00	75,722.88	93,688.34	46.50	11,707.51	—
139,283.00	57,173.12	82,214.74	173.25	5,776.89	—
154,125.00	63,977.95	78,248.72	14.00	8,891.73	—
338,226.00	132,657.82	228,326.44	743.00	5,422.90	—
\$ 1,005,703.00	\$ 394,801.12	\$ 579,526.30	\$ 2,076.25	\$ 43,182.81	—
\$ 4,471,400.00	\$1,999,902.61	\$2,390,852.70	\$ 4,115.02	\$117,187.38	—

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

	TOTAL	
	1948	1947
EDUCATION AND LIBRARIES		
Education, Department of:		
Subsidies Paid to Cities and Towns:		
For Plans and Surveys	\$ 4,975.13	\$ 2,182.21
For Tuitions	219,084.45	191,742.77
For Teaching Positions	2,757,239.08	2,041,815.19
For School Census	504,991.20	500,997.00
For Conveyance in Lieu of Teaching Positions	178,078.05	151,641.79
For Temporary Residents	1,698.10	872.20
Administration	120,663.69	117,290.05
Aid to Academies	120,000.00	120,000.00
Normal and Training Schools:		
Farmington Teachers College	235,522.02	198,360.94
Farmington Teachers College Reserve	2,682.51	8,281.29
Gorham Teachers College	199,917.27	190,595.47
Gorham Teachers College Reserve	4,860.64	778.47
Machias Normal School	72,452.64	56,150.77
Machias Normal School Reserve	387.32	—
Madawaska Training School	82,966.22	73,542.28
Madawaska Training School Reserve	3,987.43	(1,986.93)
Presque Isle Normal School	57,883.54	38,208.64
Presque Isle Normal School Reserve	2,393.50	(417.39)
Schooling of Children in Unorganized Territories	141,002.24	170,421.42
Superintendents of Towns Comprising School Unions	182,976.27	163,494.48
Vocational Education and Rehabilitation	416,407.55	400,468.42
Special Education for Physically Handicapped Children	9,999.90	7,312.00
Secondary Education for Island Children	1,150.00	840.50
Board of Approval of Institutions Offering Specialized Training	632.57	307.38
Physical Education	35,300.00	34,236.67
Pensions for Retired Teachers—Non-Contributory Only	—	387,370.62
Equalization of Educational Opportunities	495,299.00	475,912.86
School Lunch—Administration	13,184.76	11,001.78
Fire Disaster School Replacement	24,990.20	—
Sub-Total	\$ 5,890,725.28	\$ 5,341,420.88
Historian, State	—	—
Library, Maine State	\$ 61,849.12	\$ 60,904.35
Maritime Academy, Maine	115,000.00	126,769.16
University of Maine	892,953.00	707,077.00
University of Maine—Additional Veterans Facilities	—	250,000.00
University of Maine—Brunswick Campus	150,000.00	—
Portland Junior College	50,000.00	—
Bridgton Academy	30,000.00	—
Anson Academy	10,000.00	—
Sub-Total	\$ 7,200,527.40	\$ 6,486,171.39
RECREATION, PARKS, ETC.		
State Park Commission	\$ 55,568.97	\$ 44,163.02
Baxter State Park Commission	7,296.99	6,867.80
Sub-Total	\$ 62,865.96	\$ 51,030.82
INTEREST ON BONDED DEBT		
Maine Agricultural Bonds	\$ 1,800.00	\$ 2,250.00
Maine War Bonds	—	5,000.00
Sub-Total	\$ 1,800.00	\$ 7,250.00

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 17,000.00	—	\$ 692.62	\$ 4,282.51	—	—
241,000.00	—	—	219,084.45	—	—
2,729,000.00	—	—	2,757,239.08	—	—
505,000.00	—	—	504,991.20	—	—
170,000.00	—	—	178,078.05	—	—
3,000.00	—	—	1,698.10	—	—
133,715.00	\$ 93,549.78	25,032.95	—	\$ 2,080.96	—
120,000.00	—	—	120,000.00	—	—
197,320.00	137,261.75	95,836.04	61.31	2,362.92	—
18,000.00	—	(515.49)	—	3,198.00	—
181,829.00	119,745.01	73,420.49	350.00	6,401.77	—
10,000.00	—	125.64	—	4,735.00	—
77,545.00	42,501.59	26,796.27	39.00	3,115.78	—
2,500.00	—	387.32	—	—	—
71,920.00	42,716.33	38,517.94	—	1,731.95	—
4,000.00	—	3,987.43	—	—	—
53,780.00	28,510.41	27,154.16	—	2,218.97	—
5,000.00	—	1,985.83	—	407.67	—
123,768.00	53,540.76	80,066.97	4,649.80	2,744.71	—
181,250.00	150,728.64	26,338.03	5,909.60	—	—
371,278.00	116,084.56	43,077.83	250,869.44	6,375.72	—
10,000.00	—	—	9,999.90	—	—
3,500.00	—	—	1,150.00	—	—
1,000.00	130.00	502.57	—	—	—
35,000.00	—	—	35,300.00	—	—
—	—	—	—	—	—
487,000.00	—	—	495,299.00	—	—
15,000.00	10,308.59	2,737.76	—	138.41	—
—	—	84.05	—	24,906.15	—
\$ 5,768,405.00	\$ 795,077.42	\$ 446,228.41	\$ 4,589,001.44	\$ 60,418.01	—
\$ 500.00	—	—	—	—	—
63,689.00	\$ 29,054.68	\$ 21,586.57	\$ 10,102.69	\$ 1,105.18	—
115,000.00	—	—	115,000.00	—	—
892,953.00	—	—	892,953.00	—	—
—	—	—	—	—	—
150,000.00	—	—	150,000.00	—	—
50,000.00	—	—	50,000.00	—	—
30,000.00	—	—	30,000.00	—	—
10,000.00	—	—	10,000.00	—	—
\$ 7,080,547.00	\$ 824,132.10	\$ 467,814.98	\$ 5,847,057.13	\$ 61,523.19	—
\$ 69,110.00	\$ 32,027.11	\$ 13,737.42	\$ 84.00	\$ 9,720.44	—
7,175.00	5,489.06	1,550.05	2.00	255.88	—
\$ 76,285.00	\$ 37,516.17	\$ 15,287.47	\$ 86.00	\$ 9,976.32	—
\$ 1,800.00	—	\$ 1,800.00	—	—	—
—	—	—	—	—	—
\$ 1,800.00	—	\$ 1,800.00	—	—	—

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

	TOTAL	
	1948	1947
MISCELLANEOUS		
Miscellaneous Acts and Resolves	\$ 7,844.41	\$ 8,142.01
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
To Highway Fund:		
State Police—Departmental Operations	\$ 57,416.49	\$ 49,294.62
Emergency Road Subsidy	12,149.85	—
Miscellaneous	4,121.74	176.79
To Other Special Revenue Funds:		
Audit Municipal Division	—	2,796.97
Fisheries and Game Department	5,134.12	—
Education	—	1,056.72
Maine Forestry District	1,699.00	1,525.00
Board of Bar Examiners	14.20	108.32
To Public Service Enterprises:		
Augusta State Airport	7,784.92	7,276.96
To Trust and Agency Funds:		
Employees' Retirement System—Pension Fund	970,302.00	226,073.00
Employees' Retirement System—Expense Fund	32,763.32	12,890.96
Maine Teachers' Retirement Association	—	219,300.00
To Increase Trust Fund Earnings to Statutory Rates	36,226.14	42,795.58
	\$ 1,127,611.78	\$ 563,294.92
Total Operating Expenditures	\$27,590,134.04	\$26,702,005.93
DEBT RETIREMENT		
Maine Agricultural Bonds	\$ 45,000.00	\$ 45,000.00
Maine War Bonds	—	50,000.00
	\$ 45,000.00	\$ 95,000.00
*Total Expenditures	\$27,635,134.04	\$26,797,005.93

* This statement does not include expenditures of \$1,117,296.26 for the year ended June 30, 1948 and \$1,700,758.10 for the year ended June 30, 1947 charged against Appropriation from Unappropriated Surplus.

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 10,033.00	—	\$ 2,225.00	\$ 4,860.45	\$ 758.96	—
\$ 59,557.00	—	\$ 57,416.49	—	—	—
—	—	12,149.85	—	—	—
—	—	4,121.74	—	—	—
—	—	—	—	—	—
—	—	5,134.12	—	—	—
—	—	—	—	—	—
1,525.00	—	1,699.00	—	—	—
—	—	14.20	—	—	—
8,000.00	—	7,784.92	—	—	—
970,302.00	—	—	\$ 970,302.00	—	—
36,000.00	—	32,763.32	—	—	—
—	—	—	—	—	—
29,480.00	—	36,226.14	—	—	—
\$ 1,104,864.00	—	\$ 157,309.78	\$ 970,302.00	—	—
\$27,886,518.00	\$5,462,491.08	\$4,463,719.49	\$17,314,610.87	\$349,312.60	—
\$ 45,000.00	—	—	—	—	\$45,000.00
—	—	—	—	—	—
\$ 45,000.00	—	—	—	—	\$45,000.00
\$27,931,518.00	\$5,462,491.08	\$4,463,719.49	\$17,314,610.87	\$349,312.60	\$45,000.00

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

	1948	1947	Budget
Personal Services			
Salaries and Wages	\$ 5,462,491.08	\$ 5,751,762.23	\$ 5,844,618.00
Other Current Expenditures			
Professional Fees and Special Services	250,092.66	287,490.25	268,625.00
Traveling Expenses	398,875.46	466,573.12	496,767.00
Operating State Owned Passenger Cars	9,337.26	30,711.73	34,769.00
Operating State Owned Motor Vehicles, Planes and Boats	53,143.39	71,978.50	61,598.00
Utility Services	208,253.40	202,704.39	196,807.00
Rents	80,112.47	70,571.68	77,389.00
Repairs	255,654.96	247,155.01	161,058.00
Insurance	57,463.38	61,204.13	53,088.00
General Operating Expenses	439,812.72	494,135.94	382,528.00
Foods	1,446,201.59	1,394,170.61	1,379,262.00
Fuels	410,015.77	340,758.01	377,418.00
Office Supplies	101,079.41	95,175.70	61,866.00
Clothing and Clothing Materials	105,146.34	127,770.66	124,076.00
Other Departmental and Institutional Supplies	480,361.53	414,750.84	329,435.00
Bond Interest	1,800.00	7,250.00	1,800.00
Contributions and Transfers to Other Funds	166,369.15	117,921.92	134,562.00
Total Other Current Expenditures	\$ 4,463,719.49	\$ 4,430,322.49	\$ 4,141,048.00
Grants, Subsidies and Pensions			
Grants to Federal Government	\$ 12,049.24	\$ 14,357.39	\$ 11,500.00
Grants to Cities and Towns	4,478,090.62	3,592,050.55	3,678,543.00
Grants to Public and Private Organizations	2,007,466.29	1,591,038.06	1,504,690.00
Grants to Individuals for Aid to Dependent Children	1,932,567.50	1,796,419.00	2,271,300.00
Grants to Individuals for Old Age Assistance	5,501,996.00	5,966,915.00	6,561,600.00
Grants to Individuals for Assistance and Relief	2,198,188.07	1,936,868.22	1,973,471.00
Miscellaneous Grants to Individuals	69,625.13	121,098.47	145,524.00
Pensions	1,114,628.02	968,900.44	1,519,973.00
Total Grants, Subsidies and Pensions	\$17,314,610.87	\$15,987,647.13	\$17,666,601.00
Capital Outlays			
Land or Land Rights	\$ 8,972.02	\$ 26,341.40	\$ 2,180.00
Buildings and Improvements	81,633.17	160,697.78	117,950.00
Equipment	258,707.41	345,234.90	114,121.00
Total Capital Outlays	\$ 349,312.60	\$ 532,274.08	\$ 234,251.00
Total Operating Expenditures	\$27,590,134.04	\$26,702,005.93	\$27,886,518.00
Debt Retirement	45,000.00	95,000.00	45,000.00
*Total Expenditures	\$27,635,134.04	\$26,797,005.93	\$27,931,518.00

* This statement does not include expenditures of \$1,117,296.26 for the year ended June 30, 1948 and \$1,700,-758.10 for the year ended June 30, 1947 charged against Appropriation from Unappropriated Surplus.

GENERAL FUND
ANALYSIS OF STATE CONTINGENT ACCOUNT
YEAR ENDED JUNE 30, 1948

Balance July 1, 1947		\$450,000.00
ATTORNEY GENERAL, DEPARTMENT OF		
Expenses in connection with the Androscoggin river pollution case	\$ 1,516.37	
EXECUTIVE, DEPARTMENT OF		
Survey of boundary line between Maine and New Hampshire	\$ 3,250.46	
Fire Emergency and Information Committee	25,000.00	
		28,250.46
PUBLIC BUILDINGS, SUPERINTENDENT OF		
Decorating the State House and the Blaine House on the occasion of the 150th Anniversary of the City of Augusta		200.00
SECRETARY OF STATE, DEPARTMENT OF		
Expenses of Legal Counsel	795.28	
Increased cost of paper stock and printing for election division	5,000.00	
		5,795.28
LEGISLATIVE		
Miscellaneous Expenses		6,658.39
ADJUTANT GENERAL, DEPARTMENT OF		
Installing Equipment in Maine National Guard Plane		538.52
PUBLIC UTILITIES COMMISSION		
To set up office of State Fuel Director		5,000.00
RACING COMMISSION		
To cover expenses of additional race meetings		1,412.00
DEVELOPMENT COMMISSION, MAINE		
Erection of temporary building for an information bureau at Kittery ...		3,500.00
EDUCATION		
School Lunch Program	1,360.76	
Emergency school subsidies resulting from loss of valuation	18,854.74	
Fire disaster school replacement	25,000.00	
		45,215.50
STATE PARK COMMISSION		
Maintaining Camden Hills Recreation Area		3,000.00
FORESTRY, DEPARTMENT OF		
Employment of trained foresters for timber salvage work	10,000.00	
Purchase forest fire emergency equipment	7,000.00	
Expansion and intensification of forest fire control	20,000.00	
Additional expenses resulting from forest fires	14,000.00	
To replace lost and destroyed equipment	31,708.00	
Aid to towns for forest fires	57,173.06	
		139,881.06
CONTRIBUTIONS AND TRANSFERS		
Additional amount needed to pay legal rate of interest on Trust Funds For distribution by the State Highway Commission as emergency town road subsidy	9,202.71	
	12,149.85	
		21,352.56
Total Appropriation		\$262,320.14
Balance June 30, 1948 (Before Closing)		187,679.86
Add—Amount necessary to bring account to \$450,000.00 in accordance with Chapter 26 Public Laws of 1945		262,320.14
Balance June 30, 1948		\$450,000.00

GENERAL FUND
 APPROPRIATIONS FROM UNAPPROPRIATED SURPLUS
 YEAR ENDED JUNE 30, 1948

	Reserve for Authorized Expenditures at Start of Year
Central Maine Sanatorium—Installing and Equipping Laundry	\$ 15,000.00
Pownal State School—Construction of Dormitories, Enlargement of Heating Plant and Enlargement of Reservoir	401,721.37
Department of Agriculture—Eradication of Bangs Disease	106,442.66
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
Maintenance and Development of Parks	10,080.33
Augusta State Hospital—Construction	346,703.33
Education—Additional Training by Normal Schools	1,670.00
Maine Development Commission—Promotion of New Industries	17,691.45
University of Maine—Constructing and Equipping Science and Engineering Building ..	—
Providing Water Facilities for the Passamaquoddy Indians at Pleasant Point	—
Freedom Academy—Building and Equipment	—
State Police—Purchase of Land, Erecting and Equipping Barracks in Cumberland County	—
	\$1,657,335.29 (A)
<hr/>	
(A) Reserve for Authorized Expenditures June 30, 1947	\$1,655,665.29
Adjustment of Reserve	1,670.00
Reserve for Authorized Expenditures as above	\$1,657,335.29

STATEMENT OF BONDED INDEBTEDNESS
 YEAR ENDED JUNE 30

DESCRIPTION OF LOAN	Date of Original Issue	Interest Rate
GENERAL BONDED DEBT		
Serial Bonds		
Agricultural Bonds (Eradication of Bangs Disease)	February 1, 1943	1%

Appropriations From Post War Reserve	Total Available	Expenditures	Balance June 30, 1948	
			Carried	Lapsed to Unappropriated Surplus
—	\$ 15,000.00	—	\$ 15,000.00	—
\$400,000.00	801,721.37	\$ 575,345.86	226,375.51	—
—	106,442.66	67,789.48	38,653.18	—
—	663,026.15	6,048.91	656,977.24	—
—	10,000.00	—	10,000.00	—
—	85,000.00	—	85,000.00	—
—	10,080.33	10,080.33	—	—
—	346,703.33	—	346,703.33	—
—	1,670.00	915.80	—	\$754.20
—	17,691.45	15,685.06	2,006.39	—
400,000.00	400,000.00	400,000.00	—	—
18,000.00	18,000.00	—	18,000.00	—
29,000.00	29,000.00	29,000.00	—	—
18,000.00	18,000.00	12,430.82	5,569.18	—
\$865,000.00	\$2,522,335.29	\$1,117,296.26	\$1,404,284.83	\$754.20

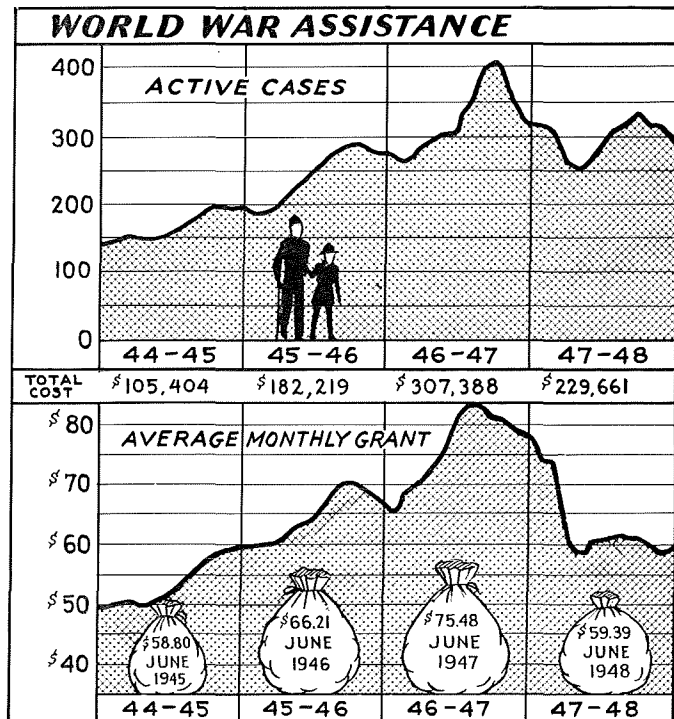
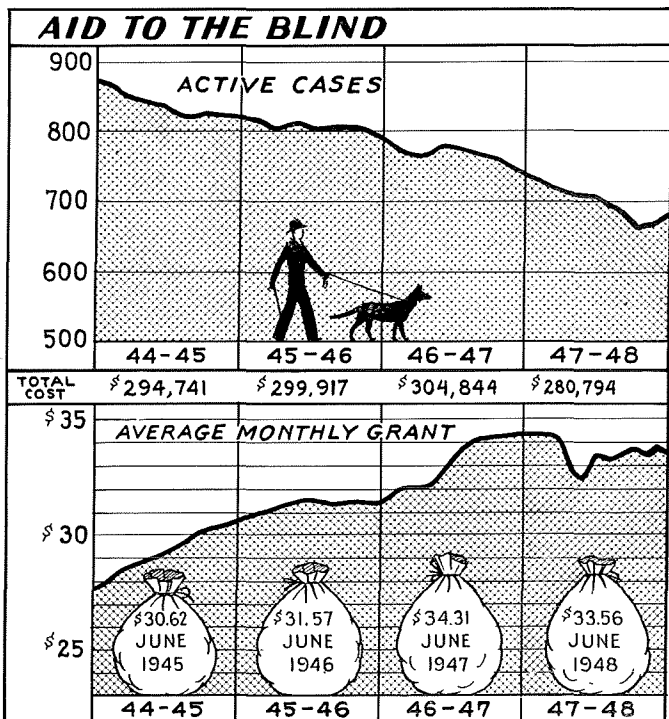
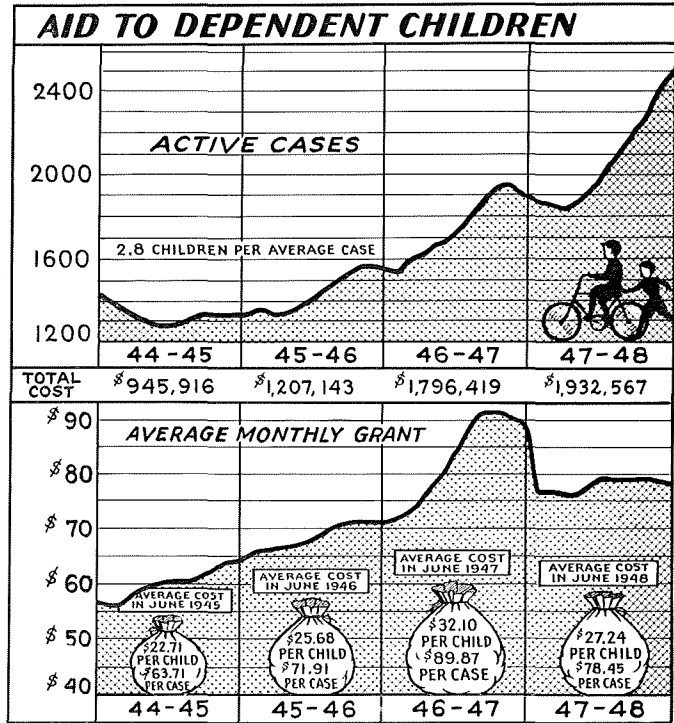
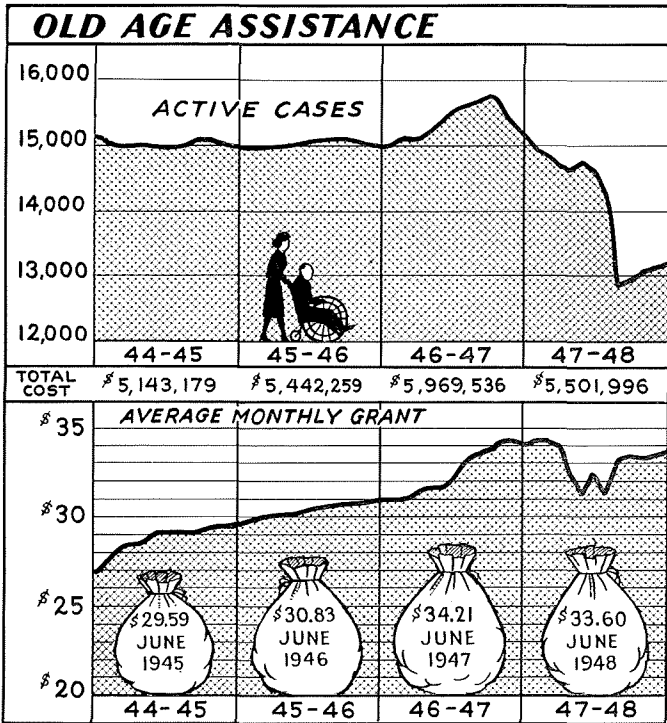
BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1948

Year Ending June 30	Maine Agricultural	
	Bond Maturities	Interest Maturities
1949	\$45,000	\$1,350
1950	45,000	900
1951	45,000	450
	\$135,000	\$2,700

Date of Maturity of Bond	Amount of Issue	Unmatured Debt Outstanding June 30, 1947	Current Transactions		Unmatured Debt Outstanding June 30, 1948
			New Bonds Issued	Matured or Called	
1947-1951 Inclusive	\$225,000.00	\$180,000.00	—	\$45,000.00	\$135,000.00
	\$225,000.00	\$180,000.00	—	\$45,000.00	\$135,000.00

PUBLIC ASSISTANCE STATISTICS

STATISTICS PREPARED BY DEPARTMENT OF HEALTH AND WELFARE
AND VETERANS AFFAIRS



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.

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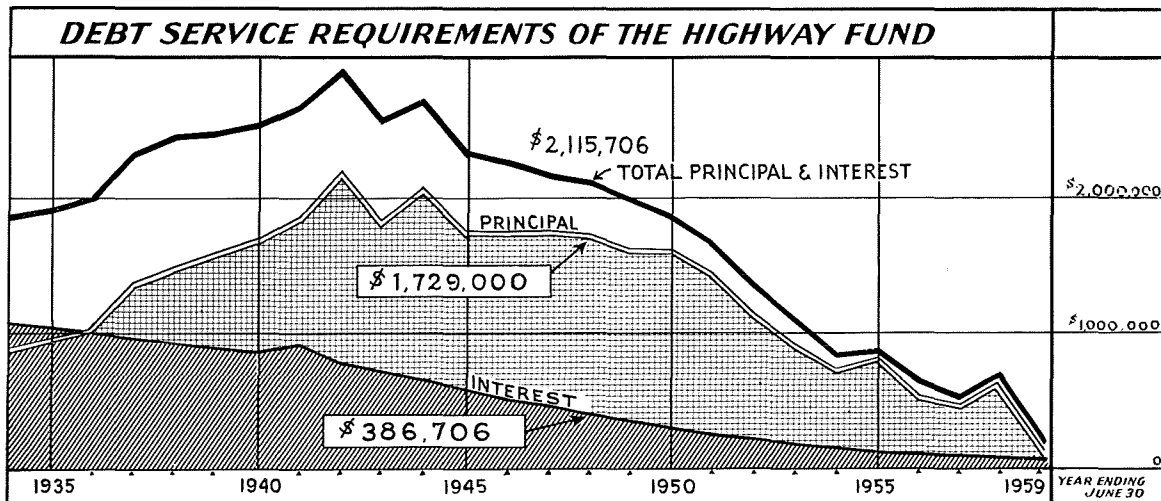
HIGHWAY FUND

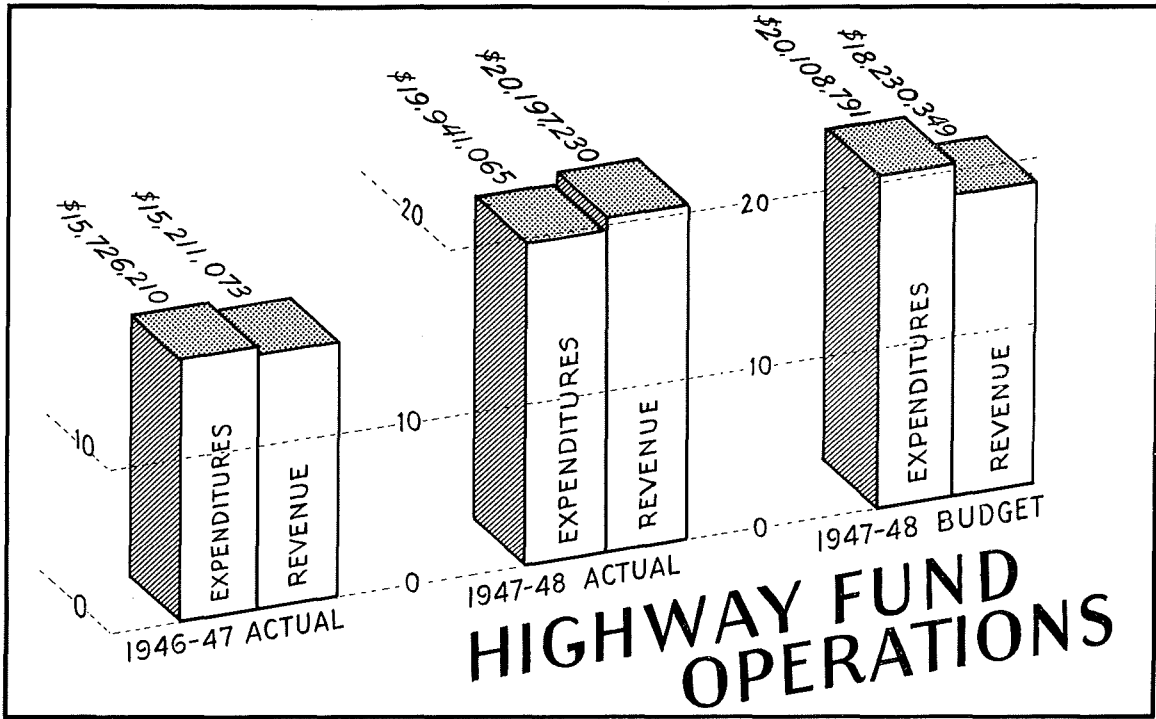
Revenues

The fiscal year of 1947-48 in the current operations in the Highway Fund show a marked increase in revenues over the previous year. The increase amounted to more than \$4,986,000. Of this total increase \$3,970,842 was in the Gasoline tax and due to the extra 2c tax per gallon which went into effect June 1st, 1947. Another large increase was reported by the Motor Vehicle Division and amounted to more than \$641,000. Grants from cities and towns increased \$359,000 over the previous year.

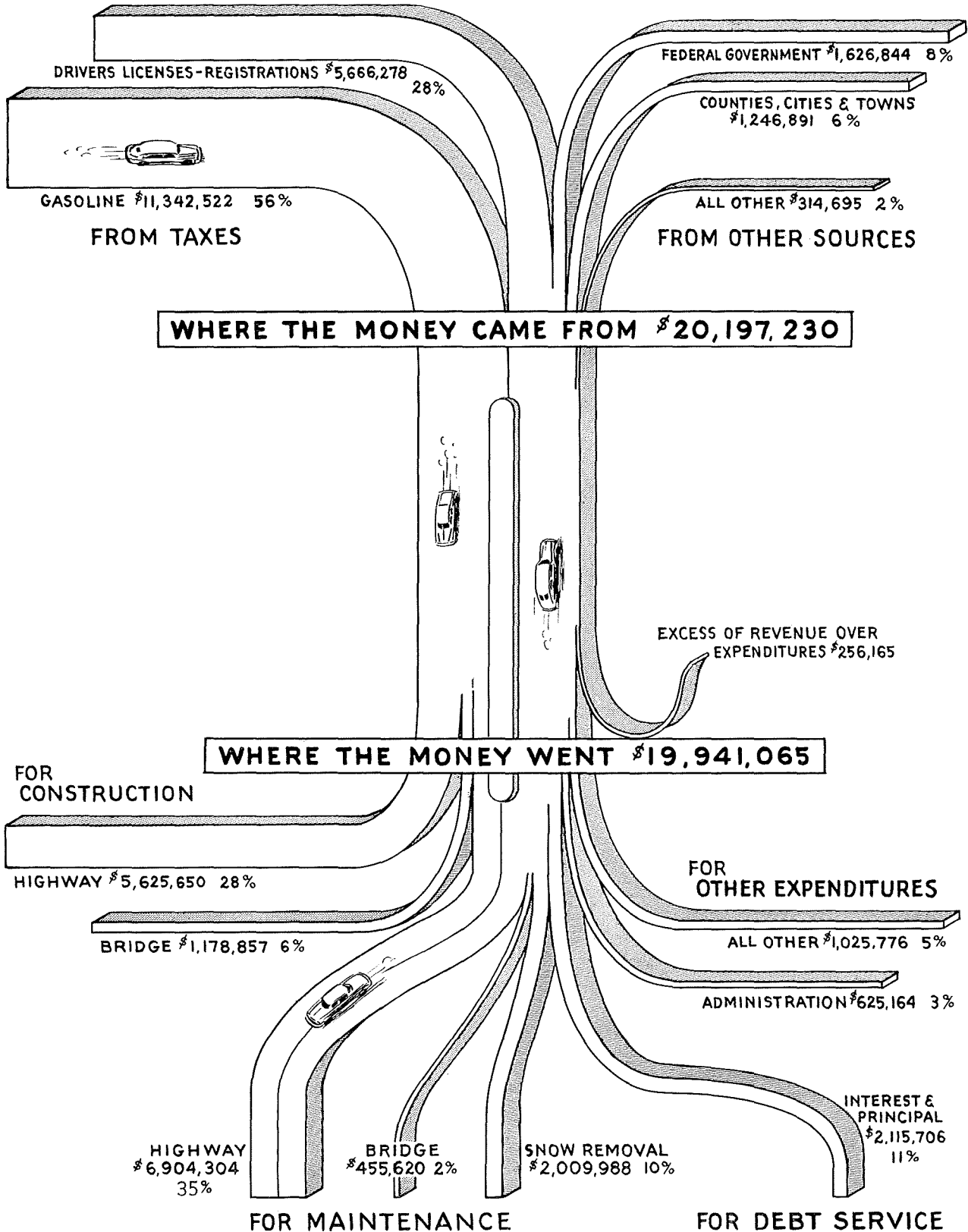
Expenditures

Expenditures for the Highway Fund increased over the previous year by approximately \$4,215,000. Expanded operation and the general rising costs of material and labor accounted for the increase. Increases are shown in construction, maintenance and in snow removal. The year's operations reflect an excess of current revenues over current expenditures by \$256,165.





HIGHWAY FUND



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

	1948	1947
REVENUES		
Gasoline Tax	\$ 11,342,522.04	\$ 7,371,679.86
Use Fuel Tax	20,577.56	12,676.72
Motor Vehicle Registration and Drivers' Licenses	5,666,277.87	5,025,244.27
Other Taxes	115,881.33	43,453.25
From Federal Government	1,626,844.05	1,724,525.38
From Cities, Towns and Counties	1,246,891.42	887,483.20
Service Charges for Current Services	45,275.69	36,462.11
Other Revenues	57,687.49	59,977.20
Contributions and Transfers:		
From General Fund	73,688.08	49,471.41
From Other Special Revenue Funds	1,583.00	99.52
From Bond Fund	—	.24
From Working Capital Funds	1.26	—
Total Revenues	\$20,197,229.79	\$15,211,073.16
EXPENDITURES		
General Administration	\$ 625,164.54	\$ 594,194.98
Protection of Persons and Property	629,912.15	569,920.09
Highways and Bridges:		
Highway Construction	5,625,649.52	4,288,273.18
Bridge Construction	1,178,856.80	471,448.28
Highway Maintenance	6,904,303.73	5,138,711.81
Bridge Maintenance	455,620.59	281,578.54
Snow Removal and Sanding	2,009,987.89	1,836,824.44
Other	188,923.10	216,090.14
	\$16,363,341.63	\$12,232,926.39
Interest on Bonded Debt	386,705.50	441,428.00
Contributions and Transfers:		
To General Fund	81,680.98	54,847.31
To Other Special Revenue Funds	2,817.71	4,213.44
To Public Service Enterprises	—	3,180.00
To Trust and Agency Funds	122,442.00	96,500.00
Total Operating Expenditures	\$18,212,064.51	\$13,997,210.21
Debt Retirement	1,729,000.00	1,729,000.00
Total Expenditures	\$19,941,064.51	\$15,726,210.21
Excess of Revenues over Expenditures	\$ 256,165.28	\$ (515,137.05)

HIGHWAY FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1948	1947
ASSETS		
Cash	\$ 2,282,848.70	\$ 3,153,441.25
Short Term U. S. Government Securities	4,022,500.00	3,025,204.20
Accounts Receivable:		
Tax Accounts	69.32	425.22
Other	427,665.06	430,075.66
Net Total Receivables	427,734.38	430,500.88
Due from Other Funds	75,000.00	75,000.00
Working Capital Advances to Other Funds	642,500.00	555,000.00
Other Assets	44,464.33	5,918.84
Encumbered Future Tax Revenue to Retire Bonded Indebtedness (Contra)	9,880,500.00	11,609,500.00
Total Assets	\$17,375,547.41	\$18,854,565.17
LIABILITIES		
Accounts Payable	\$ 280,683.90	\$ 321,023.35
Due to Other Funds	42,255.09	5,918.84
Other Current Liabilities	51,115.00	57,637.72
Total Current Liabilities	374,053.99	384,579.91
Bonds Payable (Contra)	9,880,500.00	11,609,500.00
Total Liabilities	\$10,254,553.99	\$11,994,079.91
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	\$ 4,581,348.02	\$ 4,158,830.12
For Working Capital Advances	642,500.00	555,000.00
Surplus Accounts:		
General Highway Fund	1,897,145.40	2,146,655.14
Total Liabilities, Reserves and Surplus	\$17,375,547.41	\$18,854,565.17

The bonds of the Deer Isle-Sedgwick Bridge District in the amount of \$406,000 constitute a contingent liability to be paid either from Bridge Operations or Highway Fund.

HIGHWAY FUND
ANALYSIS OF SURPLUS
YEARS ENDED JUNE 30

	1948	1947
BALANCE AT START OF YEAR	\$ 2,146,655.14	\$ 4,007,684.03
Adjustments of Previous Years' Transactions	4,374.50	6,961.42
	<u>2,151,029.64</u>	<u>4,014,645.45</u>
Additions:		
Total Revenue (See Page 61)	20,197,229.79	15,211,073.16
Less—Expenditures (See Page 61)	19,941,064.51	15,726,210.21
	<u>256,165.28</u>	<u>(515,137.05)</u>
Deductions:		
Increase in Reserve:		
For Authorized Expenditures	422,549.52	1,177,853.26
For Working Capital Advances	87,500.00	175,000.00
BALANCE AT END OF YEAR	<u>\$ 1,897,145.40</u>	<u>\$ 2,146,655.14</u>

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

	1948	1947
Estimated Revenues in Excess of Estimated Expenditures		
Estimated Revenues (See Page 64)	\$18,230,349.00	\$11,458,458.00
Estimated Expenditures (See Page 67)	20,108,791.00	10,732,032.00
	<u>(1,878,442.00)</u>	<u>726,426.00</u>
Revenues in Excess of Estimated Revenues		
Actual Revenues (See Page 64)	20,197,229.79	15,211,073.16
Estimated Revenues (See Page 64)	18,230,349.00	11,458,458.00
	<u>1,966,880.79</u>	<u>3,752,615.16</u>
Total Additions Through Revenue	88,438.79	4,479,041.16
Expenditures in Excess of Estimates		
Actual Expenditures (See Page 67)	19,941,064.51	15,726,210.21
Estimated Expenditures (See Page 67)	20,108,791.00	10,732,032.00
	<u>(167,726.49)</u>	<u>4,994,178.21</u>
Excess of Revenues over Expenditures Transferred to Surplus	<u>\$ 256,165.28</u>	<u>\$ (515,137.05)</u>

HIGHWAY FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

	Total 1948
REVENUES	
Taxes:	
Property Taxes:	
Non-Resident Excise Taxes	\$ 3,620.08
Selective Sales Taxes:	
Use Fuel Tax	20,577.56
Gasoline Tax (Net)	11,342,522.04
Other Taxes on Specific Businesses or Occupations:	
Beano Licenses	1,821.68
Use Fuel Licenses	17.00
Motor Trucks Application Fees	49,359.00
Outdoor Advertising Permits	14,624.50
Motor Carrier Tax	19,208.82
Motor Vehicle Registration and Drivers' Licenses:	
Registration, Drivers' Licenses and Operators' Examination Fees	5,666,277.87
Other Taxes	27,230.25
Fines, Forfeits and Penalties	26,623.82
Revenue from Use of Money and Property	28,563.67
Revenue from Other Agencies:	
From Federal Government	1,626,844.05
From Cities, Towns and Counties	1,246,891.42
Other	2,500.00
Service Charges for Current Services	45,275.69
Contributions and Transfers from Other State Funds:	
From General Fund	73,688.08
From Other Special Revenue Funds	1,583.00
From Bond Fund	—
From Working Capital Funds	1.26
Sale and Compensation for Loss of Properties	—
Total Revenues	\$20,197,229.79

SUMMARY STATEMENT OF APPROPRIATIONS AND EXPENDITURES
YEAR ENDED JUNE 30, 1948

	General Administration	Protection of Persons and Property
Reserved for Authorized Expenditures at Start of Year	\$ 23,520.84	\$ 30,265.37
Appropriations	795,789.00	548,621.00
Earmarked Revenue	72,336.65	112,993.73
Interdepartmental Transfers	(281.50)	(1,431.98)
Total Available	891,364.99	690,448.12
Expenditures	625,164.54	629,912.15
Unexpended Balances Lapsed	7,138.71	19,264.59
Reserved for Authorized Expenditures (Carrying Balances)	\$259,061.74	\$ 41,271.38
Reserved for Authorized Expenditures at June 30, 1947 Per Page 62	\$4,158,830.12	
Adjustment of Reserve	(31.62)	
Reserve as Above	\$4,158,798.50	

Totals	Detail of This Year		
1947	Budget	Available for Appropriation	Earmarked for Departments
\$ 3,105.66	\$ 2,800.00	\$ 3,620.08	—
12,676.72	10,050.00	20,577.56	—
7,371,679.86	10,489,950.00	11,342,522.04	—
1,909.79	5,687.00	—	\$ 1,821.68
7.00	10.00	17.00	—
21,839.00	19,000.00	—	49,359.00
8,451.00	7,580.00	14,624.50	—
—	—	19,208.82	—
5,025,244.27	4,902,060.00	5,648,491.87	17,786.00
8,140.80	4,500.00	27,230.25	—
23,884.21	18,150.00	25,328.07	1,295.75
31,367.94	—	28,563.67	—
1,724,525.38	1,740,875.00	—	1,626,844.05
887,483.20	940,000.00	—	1,246,891.42
24.00	—	—	2,500.00
36,462.11	31,630.00	29,761.58	15,514.11
49,471.41	58,057.00	—	73,688.08
99.52	—	—	1,583.00
.24	—	—	—
—	—	—	1.26
4,701.05	—	—	—
\$15,211,073.16	\$18,230,349.00	\$17,159,945.44	\$3,037,284.35

Highways and Bridges	Interest on Bonded Debt	Contributions and Transfers to Other Funds	Total Operating Revenues and Expenditures	Debt Retire- ment	Total
\$ 4,105,012.29	—	—	\$ 4,158,798.50	—	\$ 4,158,798.50
13,694,797.63	\$429,868.00	\$212,427.00	15,681,502.63	\$1,729,000.00	17,410,502.63
2,851,953.97	—	—	3,037,284.35	—	3,037,284.35
—	—	1,713.48	—	—	—
20,651,763.89	429,868.00	214,140.48	22,877,585.48	1,729,000.00	24,606,585.48
16,363,341.63	386,705.50	206,940.69	18,212,064.51	1,729,000.00	19,941,064.51
7,407.36	43,162.50	7,199.79	84,172.95	—	84,172.95
\$ 4,281,014.90	—	—	\$ 4,581,348.02	—	\$ 4,581,348.02

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

	1948	1947	Budget	Reserved for Authorized Expenditures Start of Year	Detail of This Year		
					Appropriations	Transfers	Earmarked Revenue
GENERAL ADMINISTRATION							
Highway Administration	\$ 233,302.55	\$ 210,877.15	\$ 210,000.00	—	\$ 228,500.00	\$ (92.00)	\$ 4,894.55
Highway Planning Survey	131,530.02	86,076.98	84,688.00	\$ 23,520.84	58,699.00	(28.50)	49,338.68
Secretary of State—Motor Vehicle Division	526,532.42	311,328.11	289,190.00	—	508,590.00	(161.00)	18,103.42
Bureau of Taxation—Gas and Use Fuel Tax Division	—	21,519.75	—	—	—	—	—
	\$ 891,364.99	\$ 629,801.99	\$ 583,878.00	\$ 23,520.84	\$ 795,789.00	\$ (281.50)	\$ 72,336.65
PROTECTION OF PERSONS AND PROPERTY							
State Police	\$ 628,445.77	\$ 585,506.84	\$ 611,452.00	\$ 19,332.27	\$ 548,621.00	\$ (1,431.98)	\$ 61,924.48
Public Utilities Commission— Regulation of Motor Truck Carriers	62,002.35	32,642.29	26,293.00	10,933.10	—	—	51,069.25
	\$ 690,448.12	\$ 618,149.13	\$ 637,745.00	\$ 30,265.37	\$ 548,621.00	\$ (1,431.98)	\$ 112,993.73
HIGHWAYS AND BRIDGES							
Compensation for Injuries	\$ 60,000.00	\$ 53,000.00	\$ 50,000.00	—	\$ 60,000.00	—	—
Special Resolves	309,968.58	365,463.29	359,564.00	\$ 200,279.03	198,742.16	\$ (89,052.61)	—
Highway Construction	8,228,823.89	7,036,307.45	6,859,165.00	2,722,953.91	3,450,000.00	371,713.36	\$1,684,156.62
Bridge Construction	2,314,212.66	1,342,867.32	1,907,851.00	871,419.04	812,500.00	33,480.25	596,813.37
Highway Maintenance	7,235,073.77	5,410,027.62	6,460,544.00	259,944.14	6,838,575.98	(316,141.00)	452,694.65
Highway Maintenance—Snow Removal and Sanding	2,009,987.89	1,836,824.44	1,715,000.00	—	1,894,979.49	—	115,008.40
Bridge Maintenance	493,697.10	331,994.71	523,319.00	50,416.17	440,000.00	—	3,280.93
	\$20,651,763.89	\$16,376,484.83	\$17,875,443.00	\$4,105,012.29	\$13,694,797.63	—	\$2,851,953.97
INTEREST ON BONDED DEBT							
Highway and Bridge Bonds	\$ 429,868.00	\$ 441,428.00	\$ 429,868.00	—	\$ 429,868.00	—	—
CONTRIBUTIONS AND TRANS- FERS TO OTHER FUNDS							
To General Fund	\$ 88,191.48	\$ 54,847.31	\$ 104,618.00	—	\$ 103,403.00	\$ (15,211.52)	—
To Other Special Revenue Funds	3,507.00	4,213.44	3,500.00	—	3,500.00	7.00	—
To Public Service Enterprises To Trust and Agency Funds	—	3,180.00	—	—	—	—	—
	122,442.00	96,500.00	105,524.00	—	105,524.00	16,918.00	—
	\$ 214,140.48	\$ 158,740.75	\$ 213,642.00	—	\$ 212,427.00	\$ 1,713.48	—
Total Available for Oper- ating Expenditures	\$22,877,585.48	\$18,224,604.70	\$19,740,576.00	\$4,158,798.50	\$15,681,502.63	—	\$3,037,284.35
DEBT RETIREMENT							
Highways and Bridge Bonds	\$ 1,729,000.00	\$ 1,729,000.00	\$ 1,729,000.00	—	\$ 1,729,000.00	—	—
Total Available for Ex- penditures	\$24,606,585.48	\$19,953,604.70	\$21,469,576.00	\$4,158,798.50 (A)	\$17,410,502.63 (B)	—	\$3,037,284.35

(A) Reserve per Page 62 \$ 4,158,830.12
Adjustment of Previous
Years' Reserve (31.62)
Reserve as above \$ 4,158,798.50

(B) Per revision by Highway
Commission with the ap-
proval of the Governor
and Council as authorized
by Private and Special
Laws of 1947, Chapter
190.

HIGHWAY FUND
COMPARATIVE STATEMENT OF EXPENDITURES
YEARS ENDED JUNE 30

	1948	1947	Budget
GENERAL ADMINISTRATION			
Highway Administration	\$ 227,261.45	\$ 199,640.33	\$ 210,000.00
Highway Planning Survey	92,468.28	62,556.14	63,000.00
Secretary of State—Motor Vehicle Division	305,434.81	311,002.39	289,190.00
Bureau of Taxation—Gasoline and Use Fuel Tax Division	—	20,996.12	—
	625,164.54	594,194.98	562,190.00
PROTECTION OF PERSONS AND PROPERTY			
State Police	599,309.56	548,200.90	611,452.00
Public Utilities Commission—Regulation of Motor Truck Carriers	30,602.59	21,719.19	20,842.00
	629,912.15	569,920.09	632,294.00
HIGHWAYS AND BRIDGES			
Compensation for Injuries	52,635.41	50,905.88	50,000.00
Special Resolves	136,287.69	165,184.26	275,000.00
Highway Construction	5,625,649.52	4,288,273.18	6,194,297.00
Bridge Construction	1,178,856.80	471,448.28	1,462,500.00
Highway Maintenance	6,904,303.73	5,138,711.81	6,395,000.00
Highway Maintenance—Snow Removal and Sanding Bridge Maintenance	2,009,987.89	1,836,824.44	1,715,000.00
	455,620.59	281,578.54	450,000.00
	16,363,341.63	12,232,926.39	16,541,797.00
INTEREST ON BONDED DEBT			
Highway and Bridge Bonds	386,705.50	441,428.00	429,868.00
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS			
To General Fund	81,680.98	54,847.31	104,618.00
To Other Special Revenue Funds	2,817.71	4,213.44	3,500.00
To Public Service Enterprises	—	3,180.00	—
To Trust and Agency Funds	122,442.00	96,500.00	105,524.00
	206,940.69	158,740.75	213,642.00
Total Operating Expenditures	18,212,064.51	13,997,210.21	18,379,791.00
DEBT RETIREMENT			
Highway and Bridge Bonds	1,729,000.00	1,729,000.00	1,729,000.00
Total Expenditures	\$19,941,064.51	\$15,726,210.21	\$20,108,791.00

HIGHWAY FUND
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES
JUNE 30

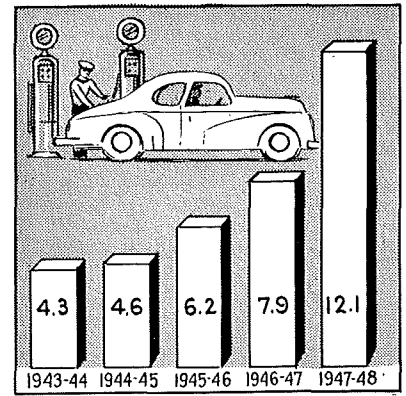
	Reserve for Authorized Expenditures		Unexpended Balances Lapsed	
	(Carrying Balances) 1948	1947	1948	1947
GENERAL ADMINISTRATION				
Highway Administration	—	—	\$ 6,041.10	\$11,236.82
Highway Planning Survey	\$ 39,061.74	\$ 23,520.84	—	—
Secretary of State—Motor Vehicle Division	220,000.00	—	1,097.61	325.72
Bureau of Taxation—Gasoline and Use Fuel Tax Division	—	—	—	523.63
	259,061.74	23,520.84	7,138.71	12,086.17
PROTECTION OF PERSONS AND PROPERTY				
State Police	9,871.62	19,293.53	19,264.59	18,012.41
Public Utilities Commission—Regulation of Motor Truck Carriers	31,399.76	10,923.10	—	—
	41,271.38	30,216.63	19,264.59	18,012.41
HIGHWAYS AND BRIDGES				
Compensation for Injuries	—	—	7,364.59	2,094.12
Special Resolves	173,638.12	200,279.03	42.77	—
Highway Construction	2,603,174.37	2,723,034.27	—	25,000.00
Bridge Construction	1,135,355.86	871,419.04	—	—
Highway Maintenance	330,770.04	259,944.14	—	11,371.67
Bridge Maintenance	38,076.51	50,416.17	—	—
	4,281,014.90	4,105,092.65	7,407.36	38,465.79
INTEREST ON BONDED DEBT				
Highway and Bridge Bonds	—	—	43,162.50	—
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS				
To General Fund	—	—	6,510.50	—
To Other Special Revenue Funds	—	—	689.29	—
	—	—	7,199.79	—
Total	\$4,581,348.02	\$4,158,830.12	\$84,172.95	\$68,564.37

BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1948

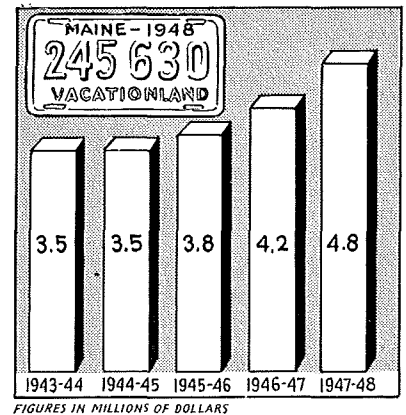
Year Ending June 30	Total Debt Service	Bond Maturities	Interest Maturities
1949	\$ 1,960,983.00	\$1,629,000.00	\$ 331,983.00
1950	1,909,260.00	1,629,000.00	280,260.00
1951	1,658,538.00	1,429,000.00	229,538.00
1952	1,304,078.00	1,119,000.00	185,078.00
1953	1,091,100.00	944,000.00	147,100.00
1954	832,840.00	719,000.00	113,840.00
1955	891,730.00	811,500.00	80,230.00
1956	554,000.00	500,000.00	54,000.00
1957	436,000.00	400,000.00	36,000.00
1958	616,000.00	600,000.00	16,000.00
1959	102,000.00	100,000.00	2,000.00
Total	\$11,356,529.00	\$9,880,500.00	\$1,476,029.00

HIGHWAY FUND
REVENUE STATISTICS
YEARS ENDED JUNE 30

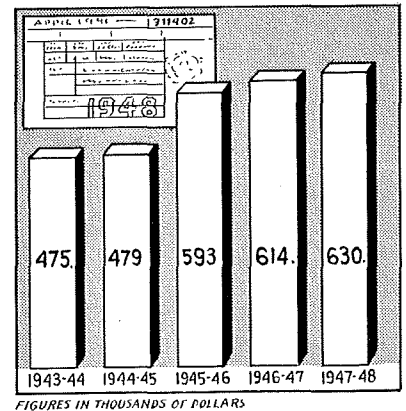
	1944-45	1945-46	1946-47	1947-48
GASOLINE TAX ASSESSMENT				
July	\$ 449,429.44	\$ 497,366.30	\$ 809,866.06	\$ 1,263,070.19
August	409,764.71	563,829.64	814,753.01	1,319,003.46
September	415,833.70	558,798.30	669,108.76	1,104,494.31
October	402,309.59	530,996.96	693,811.21	1,114,714.17
November	360,454.32	467,816.07	604,917.96	935,080.14
December	344,537.97	446,641.20	527,795.85	925,684.57
January	334,306.43	428,568.70	505,252.18	785,638.94
February	279,462.29	398,199.81	454,221.23	726,909.69
March	384,467.68	466,968.65	518,292.23	843,647.71
April	344,392.21	499,054.66	543,970.81	900,267.87
May	407,929.52	655,608.60	826,027.86	1,030,441.31
June	459,380.16	673,917.17	905,197.93	1,152,895.84
Total	\$4,592,268.02	\$6,187,766.06	\$7,873,215.09	\$12,101,848.20



	1944-45	1945-46	1946-47	1947-48
AUTOMOBILE REGISTRATIONS				
July	\$ 68,967.75	\$ 61,275.25	\$ 88,135.25	\$ 89,098.25
August	42,324.36	47,417.75	59,336.67	59,357.70
September	46,372.03	50,588.64	61,131.40	73,201.80
October	28,247.78	46,271.45	47,490.63	127,605.24
November	68,215.10	68,346.05	74,850.76	74,800.13
December	159,007.42	294,077.05	277,054.71	417,368.54
January	369,583.18	475,836.93	381,737.40	502,392.97
February	1,678,568.19	1,739,451.91	2,082,523.98	2,299,233.37
March	624,505.20	582,794.12	674,439.66	627,136.29
April	179,635.20	201,948.10	223,033.20	270,508.74
May	103,315.10	148,851.13	152,342.60	160,205.25
June	87,110.33	110,636.80	120,992.28	132,862.03
Total	\$3,455,851.64	\$3,827,495.18	\$4,243,068.54	\$ 4,833,770.31



	1944-45	1945-46	1946-47	1947-48
AUTOMOBILE DRIVERS' LICENSES				
July	\$ 9,767.00	\$ 10,848.00	\$ 13,088.00	\$ 11,727.50
August	8,396.00	10,390.00	10,352.00	8,870.00
September	6,637.00	9,146.00	7,533.00	8,206.00
October	4,730.00	9,935.00	5,833.00	12,224.00
November	13,196.00	18,934.50	10,206.00	14,284.00
December	210,528.00	244,009.00	290,697.75	360,462.00
January	135,436.00	169,060.00	167,289.00	114,529.00
February	20,310.00	30,425.00	28,405.75	22,921.00
March	23,980.00	31,248.00	26,932.00	23,615.00
April	18,896.00	23,174.00	21,738.00	22,230.75
May	14,130.00	19,400.00	16,994.00	15,362.00
June	13,254.00	16,075.75	14,714.00	15,193.75
Total	\$ 479,260.00	\$ 592,645.25	\$ 613,782.50	\$ 629,625.00



Gasoline Tax figures as above represent gross assessments while the figures shown on Page 64 represent net revenue.

Automobile Registrations and Drivers' Licenses represent gross receipts for Registration and Drivers' Licenses only, while the revenues shown on Page 64 representing net receipts for Registration, Drivers' Licenses, Duplicate Certificates and Plates, Temporary Dealers' Plates, Transfer Fees, Reserve number fees, etc.

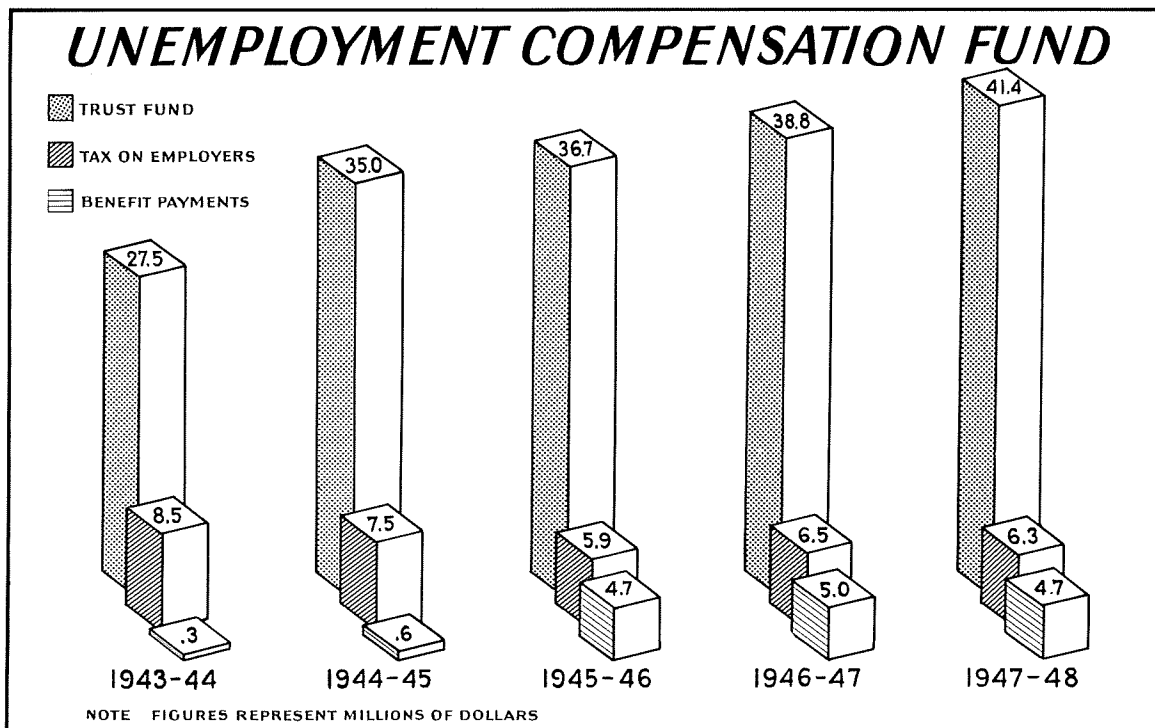
UNEMPLOYMENT COMPENSATION FUND

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



The net tax on employers fell from \$6,457,000 in the previous year to \$6,340,753 in the 1947-48 year. Other increases brought total revenues to \$7,225,683. Against these revenues net benefit payments for unemployment were made amounting to \$4,672,085. This reflects an excess of revenues over expenditures of \$2,553,597. Surplus at the end of the year was \$41,354,859 and is on deposit with the Federal Government and is definitely restricted in its use for Unemployment Compensation.

UNEMPLOYMENT COMPENSATION FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1948	1947
ASSETS		
Cash	\$ 248,019.17	\$ 216,614.72
Deposits with U. S. Treasury	41,354,859.43	38,846,391.68
Accounts Receivable:		
Tax Accounts	167,705.44	154,621.41
Total Assets	\$41,770,584.04	\$39,217,627.81
LIABILITIES		
Refunds Due, Deferred Income, etc.	\$ 8,954.01	\$ 9,651.74
Total Liabilities	\$ 8,954.01	\$ 9,651.74
RESERVES		
Unemployment Compensation Clearing Account	\$ 184,187.80	\$ 166,478.35
Unemployment Compensation Benefit Account	222,582.80	195,106.04
Unemployment Compensation Trust Fund	41,354,859.43	38,846,391.68
Total Liabilities and Reserves	\$41,770,584.04	\$39,217,627.81

COMPARATIVE OPERATING STATEMENT AND SURPLUS ANALYSIS
YEARS ENDED JUNE 30

	1948	1947
Net Revenue from Tax on Employers	\$ 6,340,753.22	\$ 6,457,109.14
Fines, Forfeits and Penalties	6,400.14	7,582.84
Interest on Deposits with U. S. Treasury	828,967.75	733,791.43
Federal Grants	49,562.50	—
Total Revenues	\$ 7,225,683.61	\$ 7,198,483.41
Net Benefit Payments	4,672,085.74	4,990,202.28
Excess of Revenues over Expenditures	\$ 2,553,597.87	\$ 2,208,281.13
Adjustment of Previous Years' Transactions	56.09	440.01
Net Change in Surplus	\$ 2,553,653.96	\$ 2,208,721.14
SURPLUS AT START OF YEAR		
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
	\$39,207,976.07	\$36,999,254.93
SURPLUS AT END OF YEAR		
Clearing Account	\$ 184,187.80	\$ 166,478.35
Benefit Account	222,582.80	195,106.04
Trust Fund	41,354,859.43	38,846,391.68
	\$41,761,630.03	\$39,207,976.07

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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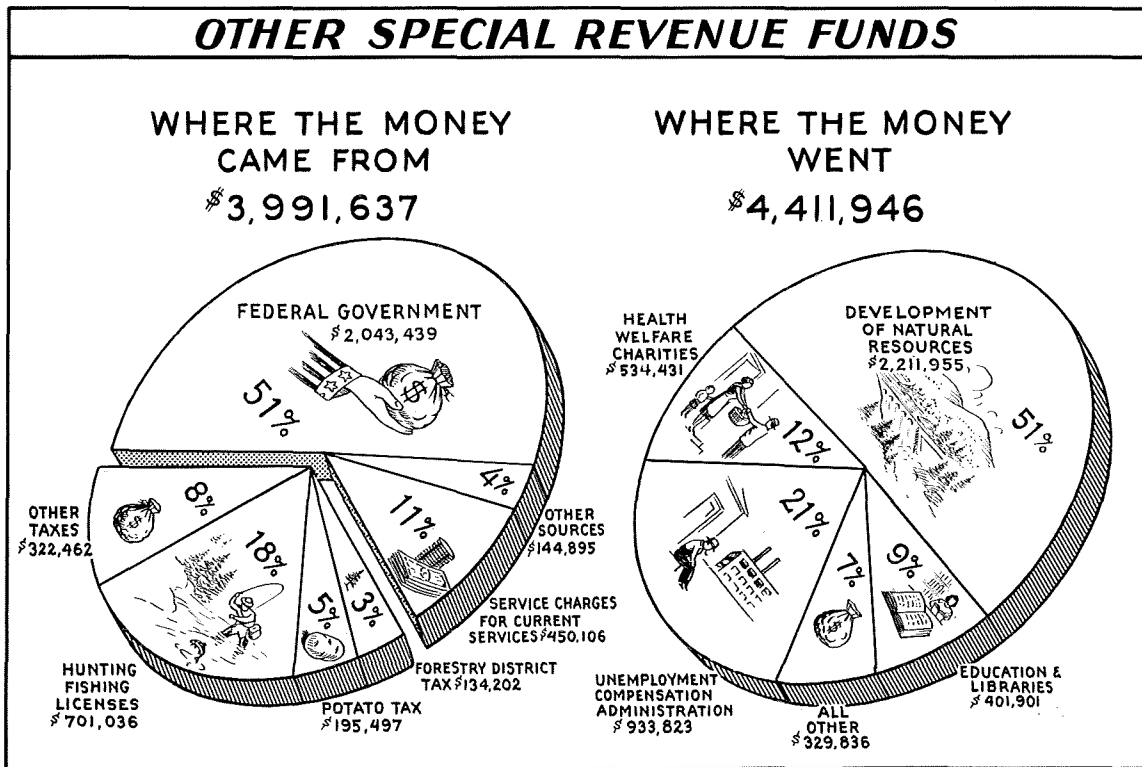
OTHER SPECIAL REVENUE FUNDS

Revenues

Revenues for the fiscal year 1947-48 increased over the previous year by \$929,602. The major portion of this increase was for hunting and fishing licenses in the amount of \$701,035. This revenue item appeared in General Fund in 1946-47.

Expenditures

For the fiscal year 1947-48 expenditures increased over the previous year by approximately \$1,400,000. As in revenues, the major portion of the increase, amounting to \$1,187,619, is caused by the inclusion of the Department of Inland Fisheries and Game in this fund, rather than in the General Fund.



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

	1948	1947
REVENUES		
Tax on Aeronautical Gasoline	\$ 55,041.60	\$ 49,455.35
Taxes on Insurance Companies	71,119.90	59,897.90
Hunting and Fishing Licenses*	701,035.86	—
Other Taxes:		
Maine Forestry District Tax	134,201.46	133,534.74
Potato Tax	195,497.35	193,785.04
Other	196,300.70	151,086.71
From Federal Government	2,043,439.16	1,909,151.24
From Cities, Towns and Counties	36,100.41	49,897.33
Service Charges for Current Services	450,106.34	478,884.28
Other Revenues	99,129.24	26,641.09
Contributions and Transfers:		
From General Fund	99,847.32	5,487.01
From Highway Fund	2,817.71	4,213.44
Total Revenues	4,084,637.05	3,062,034.13
Less—Transfer from General Fund Surplus Included in Transfers above	93,000.00	—
Net Total Revenues	\$3,991,637.05	\$3,062,034.13
EXPENDITURES		
General Administration	\$ 68,897.98	\$ 55,012.34
Protection of Persons and Property	189,442.82	168,915.01
Development and Conservation of Natural Resources	2,211,954.85	960,608.41
Health, Welfare and Charities	534,431.35	581,719.73
Institutions	—	1,125.00
Education and Libraries	401,900.66	428,240.71
Unemployment Compensation Administration	933,822.86	734,378.31
Miscellaneous	2,753.05	—
Contributions and Transfers:		
To General Fund	27,736.56	20,406.61
To Highway Fund	1,583.00	99.52
To Public Service Enterprises	1,500.00	3,309.14
To Trust and Agency Funds	37,923.28	57,228.45
Total Expenditures	\$4,411,946.41	\$3,011,043.23
Excess of Revenues over Expenditures	\$ (420,309.36)	\$ 50,990.90

* Fish and Game shown under General Fund last year.

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30

	1948	1947
ASSETS		
Cash	\$1,094,914.60	\$ 902,352.70
Accounts Receivable:		
Tax Accounts	129,030.10	126,950.72
Other	60,992.03	92,146.49
	190,022.13	219,097.21
Less—Reserve for Losses	685.20	954.55
Net Total Receivables	189,336.93	218,142.66
Other Assets	1,903.15	—
Total Assets	\$1,286,154.68	\$1,120,495.36
LIABILITIES		
Accounts Payable	\$ 165,770.15	\$ 110,107.26
Due to Other Funds	—	752.45
Other Current Liabilities	15,793.00	10,689.00
Total Liabilities	181,563.15	121,548.71
RESERVES AND SURPLUS		
Reserve for Authorized Expenditures	1,104,591.53	998,946.65
Total Liabilities, Reserves and Surplus	\$1,286,154.68	\$1,120,495.36

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

	1948	1947
BALANCE AT START OF YEAR	\$ 998,946.65	\$917,461.72
Add—Adjustment of Prior Years' Reserve	432,954.24	30,494.03
Transfers from General Fund Surplus	93,000.00	—
Excess of Revenues over Expenditures	(420,309.36)	50,990.90
BALANCE AT END OF YEAR	\$1,104,591.53	\$998,946.65

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

	1948	1947
Estimated Expenditures in Excess of Estimated Revenues		
Estimated Expenditures (See Page 83)	\$3,705,566.00	\$1,942,775.00
Estimated Revenues (See Page 81)	3,438,342.00	1,898,097.00
	267,224.00	44,678.00
Revenues in Excess of Estimated Revenues		
Actual Revenues (See Page 81)	3,991,637.05	3,062,034.13
Estimated Revenues (See Page 81)	3,438,342.00	1,898,097.00
	553,295.05	1,163,937.13
Total Additions through Revenue	286,071.05	1,119,259.13
Expenditures in Excess of Estimated Expenditures		
Actual Expenditures (See Page 83)	4,411,946.41	3,011,043.23
Estimated Expenditures (See Page 83)	3,705,566.00	1,942,775.00
	706,380.41	1,068,268.23
Excess of Revenues over Expenditures	\$ (420,309.36)	\$ 50,990.90

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

REVENUES	1948	1947	Budget
Taxes:			
Property Taxes:			
Maine Forestry District Tax	\$ 134,201.46	\$ 133,534.74	\$ 133,000.00
Selective Sales Taxes:			
Tax on Aeronautical Gasoline	55,041.60	49,455.35	30,000.00
Tax on Milk Sales by Dealers	23,685.01	21,798.27	21,000.00
Taxes on Insurance Companies:			
Fire Prevention and Investigation Tax	61,034.90	50,697.90	38,000.00
Certificate of Qualification of Domestic Companies	50.00	20.00	—
License to Insurance Companies	9,555.00	9,000.00	8,500.00
Certificate of Authority of Inter-Insurers	180.00	180.00	—
Rating Organization Licenses	300.00	—	—
Other Taxes on Specific Businesses or Occupations:			
Sardine Packing Licenses	2,650.00	1,800.00	2,000.00
Milk Licenses	807.00	849.00	1,000.00
Insurance Brokers', Agents' and Adjusters' Examinations	4,200.00	3,270.00	1,500.00
Real Estate Brokers' and Salesmen's Licenses	7,152.00	2,614.00	6,300.00
Filing Fees Annual Statements of Insurance Companies	12,883.50	8,900.00	8,500.00
Aircraft, Pilots' and Parachute Riggers' License	1,686.00	1,693.00	850.00
Licenses to Sell Prophylactic Rubber Goods	788.51	828.00	750.00
Licenses for Roadside Eating and Lodging Houses	48,903.00	35,159.00	37,400.00
Fees for Cosmetics	4,576.49	4,198.50	4,200.00
Licenses for Barbers and Hairdressers	21,904.79	21,868.25	19,600.00
Blueberry Factory Licenses	2,173.68	2,378.02	3,000.00
Tax on Blueberries	15,572.79	13,968.10	15,000.00
Registration Fees—Professional Resident and Non-Resident Engineers	1,212.90	1,442.00	1,600.00
Tax on Sweet Corn	9,631.62	12,039.26	12,000.00
Roadside Menageries	100.00	—	—
Nursing Attendant Licenses	1,760.00	732.00	150.00
Shellfish Licenses	13,357.50	—	12,800.00
Hunting and Fishing Licenses*	701,035.86	—	778,368.00
Other Taxes:			
Potato Tax	195,497.35	193,785.04	100,000.00
Permits to Install Plumbing	23,255.91	17,549.31	13,000.00
Revenue for Use of Money and Property	30.00	5.00	—
Fines, Forfeits and Penalties	40,030.62	1,485.00	1,000.00
Revenue from Other Agencies:			
Federal Grants for Public Health	299,740.08	346,871.18	522,850.00
Federal Grants for Assistance and Relief	57,151.11	81,581.44	—
Federal Grants for School Lunch Program	264,689.88	315,001.96	—
Federal Grants for Education	180,930.02	134,805.73	125,086.00
Federal Grants for Unemployment Compensation Administration	953,203.88	819,353.10	888,591.00
Federal Grants for Other Purposes	287,724.19	211,537.83	223,055.00
Cities, Towns, and Counties for Auditing Services	36,100.41	49,727.33	52,000.00
Cities and Towns for Other Purposes	—	170.00	—
Other	24,936.69	13,015.53	9,500.00

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

	1948	1947	Budget
Service Charges for Current Services:			
Auditing Services Rendered	1,670.61	3,300.35	1,800.00
Examination Fees	25,409.40	24,008.50	17,172.00
Inspection Services:			
Shipping Point	217,079.17	250,951.19	150,400.00
Certification of Seed	126,467.04	127,551.39	100,000.00
Seed Potato Program	8,120.50	11,259.50	10,635.00
Other	58,339.74	59,621.52	51,000.00
Other Service Charges	2,758.78	—	—
Miscellaneous Fees	5,680.98	1,624.90	10.00
Sale of Commodities	4,580.12	566.93	400.00
Contributions and Transfers from Other State Funds:			
From General Fund	99,847.32	5,487.01	24,225.00
From Highway Fund	2,817.71	4,213.44	3,500.00
Sale of Compensation for Loss of Property	34,131.93	12,135.56	8,600.00
Total	\$4,084,637.05	\$3,062,034.13	\$3,438,342.00
Less—Transfer from General Fund Surplus Included in Transfers Above	93,000.00	—	—
Net Total Revenues	\$3,991,637.05	\$3,062,034.13	\$3,438,342.00

* Fish and Game shown under General Fund last year.

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 1948

	Reserved for Authorized Expenditures at Start of Year	Earmarked Revenues	Inter- departmental Transfers	Total Available	Expenditures	Reserved for Authorized Expenditures (Carrying Balances)
General Administration	\$ 10,585.26	\$ 62,610.21	\$ (11.25)	\$ 73,184.22	\$ 68,897.98	\$ 4,286.24
Protection of Persons and Property	262,224.44	206,849.49	(1,818.71)	467,255.22	189,442.82	277,812.40
Development and Conservation of Natural Resources	698,713.25	1,894,394.04	(6,024.48)	2,587,082.81	2,211,954.85	375,127.96
Health and Sanitation	214,572.25	461,816.89	(43.38)	676,345.76	488,172.60	188,173.16
Welfare and Charities	14,178.47	48,843.53	(1,500.00)	61,522.00	46,258.75	15,263.25
Education and Libraries	180,568.55	454,517.21	(18,557.01)	616,528.75	401,900.66	214,628.09
Recreation, Parks, etc.	2,975.00	—	—	2,975.00	2,753.05	221.95
Unemployment Compensation Ad- ministration	48,083.67	955,605.68	(40,788.01)	962,901.34	933,822.86	29,078.48
Contributions and Transfers to Other Funds	—	—	68,742.84	68,742.84	68,742.84	—
	\$1,431,900.89 (A)	\$4,084,637.05	—	\$5,516,537.94	\$4,411,946.41	\$1,104,591.53

(A) Reserve per Page 78	\$ 998,946.65
Adjustment of Prior Years' Reserve (\$432,483.23 In- land Fish and Game Bal- ance)	432,954.24
Balance as above	\$1,431,900.89

Less—Transfer from General Fund Surplus Included in Transfers Above	\$ 93,000.00
	<u>\$3,991,637.05</u>

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

	Detail of This Year					
	1948	1947	Budget	Reserved for Authorized Expenditures at Start of Year	Transfers	Earmarked Revenue
GENERAL ADMINISTRATION						
Audit Municipal Division	\$ 52,184.22	\$ 65,597.60	\$ 62,399.00	\$ 10,585.26	\$ (11.25)	\$ 41,610.21
Maine Office Building Authority	21,000.00	—	—	—	—	21,000.00
	\$ 73,184.22	\$ 65,597.60	\$ 62,399.00	\$ 10,585.26	\$ (11.25)	\$ 62,610.21
PROTECTION OF PERSONS AND PROPERTY						
Construction and Extension of Airports	\$ 50,000.00	—	\$ 50,000.00	—	\$ 50,000.00	—
Maine Aeronautics Commission	80,983.26	\$ 106,281.68	48,644.00	\$ 75,721.36	(51,586.00)	56,847.90
Examining Boards	113,637.24	107,945.54	105,007.00	85,240.14	(1.25)	28,398.35
Insurance, Department of	173,840.75	164,779.08	148,009.00	83,970.18	(88.66)	89,959.23
Milk Control Board	36,731.73	41,335.66	36,266.00	12,372.52	(132.80)	24,492.01
Real Estate Commission	12,062.24	10,793.48	15,082.00	4,920.24	(10.00)	7,152.00
	\$ 467,255.22	\$ 431,135.44	\$ 403,008.00	\$ 262,224.44	\$ (1,818.71)	\$ 206,849.49
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES						
Fisheries and Game, Department of Inland	\$1,237,607.56	—	\$1,062,612.00	\$ 432,587.16	\$ (249.85)	\$ 805,270.25
Agriculture, Department of	698,311.72	\$ 647,594.05	491,474.00	163,017.51	(159.29)	535,453.50
Maine Development Commission (Potato Tax) ..	233,865.02	215,077.82	95,280.00	43,706.83	(5,577.91)	195,736.10
Maine Forestry District	403,938.26	364,007.65	326,540.00	59,401.75	(37.43)	344,573.94
Restoration and Development of Shellfish Resources	13,360.25	—	12,800.00	—	—	13,360.25
	\$2,587,082.81	\$1,226,679.52	\$1,988,706.00	\$ 698,713.25	\$ (6,024.48)	\$1,894,394.04
HEALTH AND SANITATION						
Bureau of Health	\$ 676,345.76	\$ 763,853.75	\$ 668,790.00	\$ 214,572.25	\$ (43.38)	\$ 461,816.89
WELFARE AND CHARITIES						
Child Welfare Service	\$ 49,607.41	\$ 33,437.81	\$ 44,370.00	\$ 7,449.68	—	\$ 42,157.73
Indian Township, Administration	11,914.59	12,919.29	12,521.00	6,728.79	\$ (1,500.00)	6,685.80
	\$ 61,522.00	\$ 46,357.10	\$ 56,891.00	\$ 14,178.47	\$ (1,500.00)	\$ 48,843.53
INSTITUTIONS						
Health Building—School for Boys	—	\$ 1,125.00	—	—	—	—
EDUCATION AND LIBRARIES						
Education, Department of	\$ 616,528.75	\$ 608,809.26	\$ 253,288.00	\$ 180,568.55	\$ (18,557.01)	\$ 454,517.21
RECREATION, PARKS, ETC.						
State Park Commission	\$ 2,975.00	\$ 2,975.00	—	\$ 2,975.00	—	—
UNEMPLOYMENT COMPENSATION						
Administration	\$ 962,901.34	\$ 782,413.49	\$ 919,138.00	\$ 48,083.67	\$ (40,788.01)	\$ 955,605.68
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS						
To General Fund	\$ 27,736.56	\$ 20,406.61	\$ 18,050.00	—	\$ 27,736.56	—
To Highway Fund	1,583.00	99.52	—	—	1,583.00	—
To Public Service Enterprises	1,500.00	3,309.14	—	—	1,500.00	—
To Trust Funds	37,923.28	57,228.45	13,733.00	—	37,923.28	—
	\$ 68,742.84	\$ 81,043.72	\$ 31,783.00	—	\$ 68,742.84	—
Total Available for Expenditures	\$5,516,537.94	\$4,009,989.88	\$4,384,003.00	\$1,431,900.89 (A)	—	\$4,084,637.05

(A) Reserve per Page 78	\$ 998,946.65
* Adjustment of Prior Years' Reserve	432,954.24
Balance as Above	<u>\$1,431,900.89</u>

* Includes \$432,483.23, Transferred from General Fund—(Fish and Game).
 * Shown under General Fund last year.

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

	Totals			Detail of This Year			
	1948	1947	Budget	Personal Services	Other Current Expenditures	Grants and Subsidies	Capital Outlays
	GENERAL ADMINISTRATION						
Audit Municipal Division	\$ 47,897.98	\$ 55,012.34	\$ 58,956.00	\$ 34,611.12	\$ 13,028.27	—	\$ 258.59
Maine Office Building Authority	21,000.00	—	—	100.00	1,253.26	—	19,646.74
	\$ 68,897.98	\$ 55,012.34	\$ 58,956.00	\$ 34,711.12	\$ 14,281.53	—	\$ 19,905.33
PROTECTION OF PERSONS AND PROPERTY							
Construction and Extension of Airports	\$ 49,425.00	—	\$ 50,000.00	—	—	\$ 49,425.00	—
Maine Aeronautics Commission	15,360.55	\$ 30,560.32	23,994.00	\$ 5,877.60	\$ 6,310.30	3,063.75	\$ 108.90
Examining Boards	24,218.65	22,705.41	28,302.00	11,849.45	12,013.91	—	355.29
Insurance, Department of	68,999.54	80,812.90	62,234.00	47,662.61	20,859.68	75.00	402.25
Milk Control Board	26,180.04	28,963.14	27,300.00	16,092.00	9,737.65	—	350.39
Real Estate Commission	5,259.04	5,873.24	6,000.00	3,668.40	1,590.64	—	—
	\$ 189,442.82	\$ 168,915.01	\$ 197,830.00	\$ 85,150.06	\$ 50,512.18	\$ 52,563.75	\$ 1,216.83
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES							
Fisheries and Game, Department of Inland	\$1,187,619.64	—	\$ 909,140.00	\$ 478,384.78	\$ 401,667.73	\$ 41,981.75	\$265,585.38
Agriculture, Department of	461,241.90	\$ 484,630.62	399,667.00	316,188.01	128,176.05	15,055.00	1,822.84
Maine Development Commission (Potato Tax)	160,422.41	171,370.99	95,280.00	3,705.00	156,717.41	—	—
Maine Forestry District	393,121.29	304,606.80	291,310.00	211,361.95	136,486.76	326.45	44,946.13
Restoration and Development of Shellfish Resources	9,549.61	—	12,800.00	5,340.04	2,952.82	—	1,256.75
	\$2,211,954.85	\$ 960,608.41	\$1,708,197.00	\$1,014,979.78	\$ 826,000.77	\$ 57,363.20	\$313,611.10
HEALTH AND SANITATION							
Bureau of Health	\$ 488,172.60	\$ 549,541.10	\$ 615,919.00	\$ 258,840.30	\$ 208,716.53	\$ 3,076.28	\$ 17,539.49
WELFARE AND CHARITIES							
Child Welfare Service	\$ 41,686.07	\$ 25,988.13	\$ 44,370.00	\$ 33,539.08	\$ 8,146.99	—	—
Indian Township Administration	4,572.68	6,190.50	9,500.00	913.90	3,453.78	—	205.00
	\$ 46,258.75	\$ 32,178.63	\$ 53,870.00	\$ 34,452.98	\$ 11,600.77	—	\$ 205.00
INSTITUTIONS							
Health Building—School for Boys	—	\$ 1,125.00	—	—	—	—	—
EDUCATION AND LIBRARIES							
Education, Department of	\$ 401,900.66	\$ 428,240.71	\$ 130,420.00	—	\$ 6,380.23	\$395,667.15	\$ (146.72)
RECREATION, PARKS, ETC.							
State Park Commission	\$ 2,753.05	—	—	—	\$ 2,753.05	—	—
UNEMPLOYMENT COMPENSATION							
Administration	\$ 933,822.86	\$ 734,378.31	\$ 908,591.00	\$ 771,092.14	\$ 154,751.27	737.31	7,242.14
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS							
To General Fund	\$ 27,736.56	\$ 20,406.61	\$ 18,050.00	—	\$ 27,736.56	—	—
To Highway Fund	1,583.00	99.52	—	—	1,583.00	—	—
To Public Service Enterprises ..	1,500.00	3,309.14	—	—	—	1,500.00	—
To Trust Funds	37,923.28	57,228.45	13,733.00	—	—	37,923.28	—
	\$ 68,742.84	\$ 81,043.72	\$ 31,783.00	—	\$ 29,319.56	\$ 39,423.28	—
Total Expenditures	\$4,411,946.41	\$3,011,043.23	\$3,705,566.00	\$2,199,226.38	\$1,304,315.89	\$548,830.97	\$359,573.17

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

	Reserve for Authorized Expenditures	
	1948	1947
GENERAL ADMINISTRATION		
Audit Municipal Division	\$ 4,286.24	\$ 10,585.26
PROTECTION OF PERSONS AND PROPERTY		
Construction and Extension of Airports	575.00	—
Maine Aeronautics Commission	65,622.71	75,721.36
Examining Boards	89,418.59	85,240.13
Insurance, Department of	104,841.21	83,966.18
Milk Control Board	10,551.69	12,372.52
Real Estate Commission	6,803.20	4,920.24
	277,812.40	262,220.43
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
*Fisheries and Game, Department of Inland	49,987.92	—
Agriculture, Department of	237,069.82	162,963.43
Maine Development Commission (Potato Tax)	73,442.61	43,706.83
Maine Forestry District	10,816.97	59,400.85
Restoration and Development of Shellfish Resources	3,810.64	—
	375,127.96	266,071.11
HEALTH AND SANITATION		
Bureau of Health	188,173.16	214,312.65
WELFARE AND CHARITIES		
Child Welfare Service	7,921.34	7,449.68
Indian Township Administration	7,341.91	6,728.79
	15,263.25	14,178.47
EDUCATION AND LIBRARIES		
Education, Department of	214,628.09	180,568.55
RECREATION, PARKS, ETC.		
State Park Commission	221.95	2,975.00
UNEMPLOYMENT COMPENSATION		
Administration	29,078.48	48,035.18
Total	\$1,104,591.53	\$998,946.65

* Shown under General Fund last year.

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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Analysis of Unappropriated Amounts Reserved for Contingencies	86
Statement of Amounts Available and Expendi- tures	87

PROCEEDS OF GENERAL BOND ISSUES
COMPARATIVE BALANCE SHEET
JUNE 30

	1948	1947
ASSETS		
Cash	\$ 58,416.43	\$152,260.38
Short Term U. S. Government Securities	400,207.68	500,000.00
Total Assets	\$458,624.11	\$652,260.38
LIABILITIES		
Accounts Payable	\$ 5,474.97	9.17
Due to Other Funds	—	.45
Total Liabilities	\$ 5,474.97	\$ 9.62
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	\$445,918.00	\$645,019.62
For Contingencies	7,231.14	7,231.14
Total Reserves	\$453,149.14	\$652,250.76
Total Reserves and Liabilities	\$458,624.11	\$652,260.38

UNAPPROPRIATED AMOUNTS RESERVED FOR CONTINGENCIES
PERIOD ENDED JUNE 30, 1948

	Maine War Bonds
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	1,992,795.86
Balance June 30, 1948	\$ 7,231.14

PROCEEDS OF GENERAL BOND ISSUES
STATEMENT OF AMOUNTS AVAILABLE AND EXPENDITURES
PERIOD ENDED JUNE 30, 1948

	Reserve for Authorized Expenditures at Beginning of Year	Revenues	Total Available	Expenditures	Reserved for Authorized Expenditures at End of Year
PROTECTION OF PERSONS AND PROPERTY					
Maine War Bonds Administration . . .	\$ 13,223.30	\$357.83	\$ 13,581.13	\$ 516.01	\$ 13,065.12
Armories:					
Augusta	180,000.00	—	180,000.00	—	180,000.00
Bath	896.99	—	896.99	—	896.99
Houlton	106,600.59	—	106,600.59	—	106,600.59
Portland, Stevens Avenue	224,107.82	105.51	224,213.33	199,073.95	25,139.38
Presque Isle	101,994.49	—	101,994.49	—	101,994.49
South Portland	653.32	—	653.32	—	653.32
	614,253.21	105.51	614,358.72	199,073.95	415,284.77
Miscellaneous:					
Armories—Maintenance and Im- provements	5,174.08	—	5,174.08	—	5,174.08
Armories—Ranges and Kitchen Equipment	2,892.09	—	2,892.09	—	2,892.09
Artillery Range	9,476.94	25.00	9,501.94	—	9,501.94
	17,543.11	25.00	17,568.11	—	17,568.11
Total	\$645,019.62	\$488.34	\$645,507.96	\$199,589.96	\$445,918.00

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

State Liquor Commission

Net sales made by the state stores decreased to \$19,841,975 from the previous year's total of \$22,074,933. There was a slight increase in the operating expense. The operations for the year produced a net profit of \$7,282,347, a decrease of \$485,627 from the previous year.

Augusta State Airport

Revenues for this enterprise decreased approximately \$2200. The expenditures decreased approximately \$2500. The year's operations resulted in a net loss of \$7784, which was financed by transfer from the General Fund. For further information relative to activities within this fund the reader is referred to the following schedules.

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

	Liquor Commission	Augusta State Airport*
ASSETS		
Cash	\$ 575,705.51	\$2,385.90
Accounts Receivable	56,724.29	256.40
Less—Reserve for Losses	—	101.69
Net Total Accounts Receivable	56,724.29	154.71
Investments	—	—
Inventories	2,808,633.45	—
Other Assets	10,984.30	—
Less—Reserve for Losses	—	—
Net Total Other Assets	10,984.30	—
Plant and Equipment	167,991.45	—
Less—Reserve for Depreciation	88,136.48	—
Net Plant and Equipment	79,854.97	—
Encumbered Future Revenue to Retire Bonded Indebtedness	—	—
Amount Due from M. C. R. R. 1948-1977	—	—
Total Assets	\$3,531,902.52	\$2,540.61
LIABILITIES		
Accounts Payable	\$ 526,080.53	\$1,820.61
Due to Other Funds	—	—
Other Current Liabilities	5,821.99	—
Interest Matured Not Presented for Payment	—	—
Bonds Matured Not Presented for Payment	—	—
Total Current Liabilities	531,902.52	1,820.61
Bonds Payable	—	—
Total Liabilities	531,902.52	1,820.61
RESERVES AND SURPLUS		
Reserve for Authorized Expenditures	—	720.00
Contributions for Working Capital	3,000,000.00	—
Surplus Account:		
Unappropriated Surplus	—	—
Total Liabilities, Reserves and Surplus	\$3,531,902.52	\$2,540.61

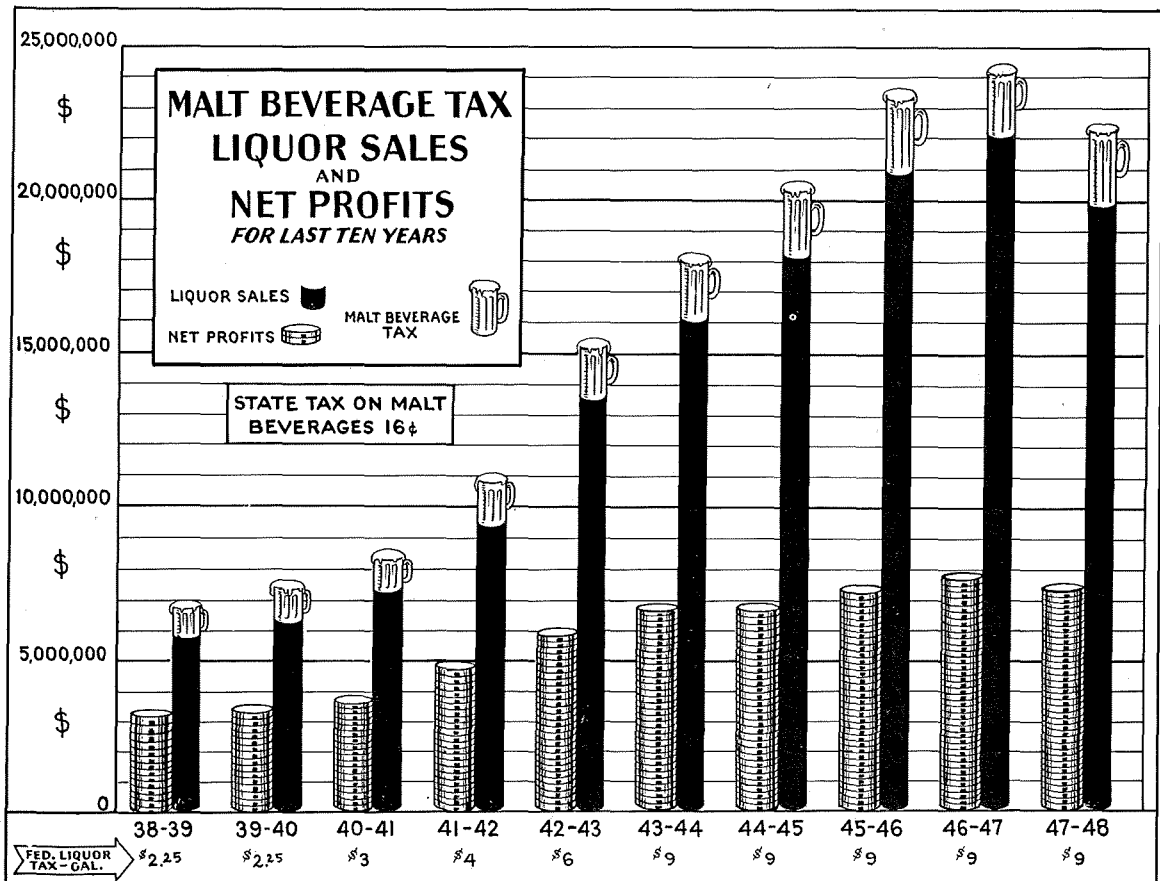
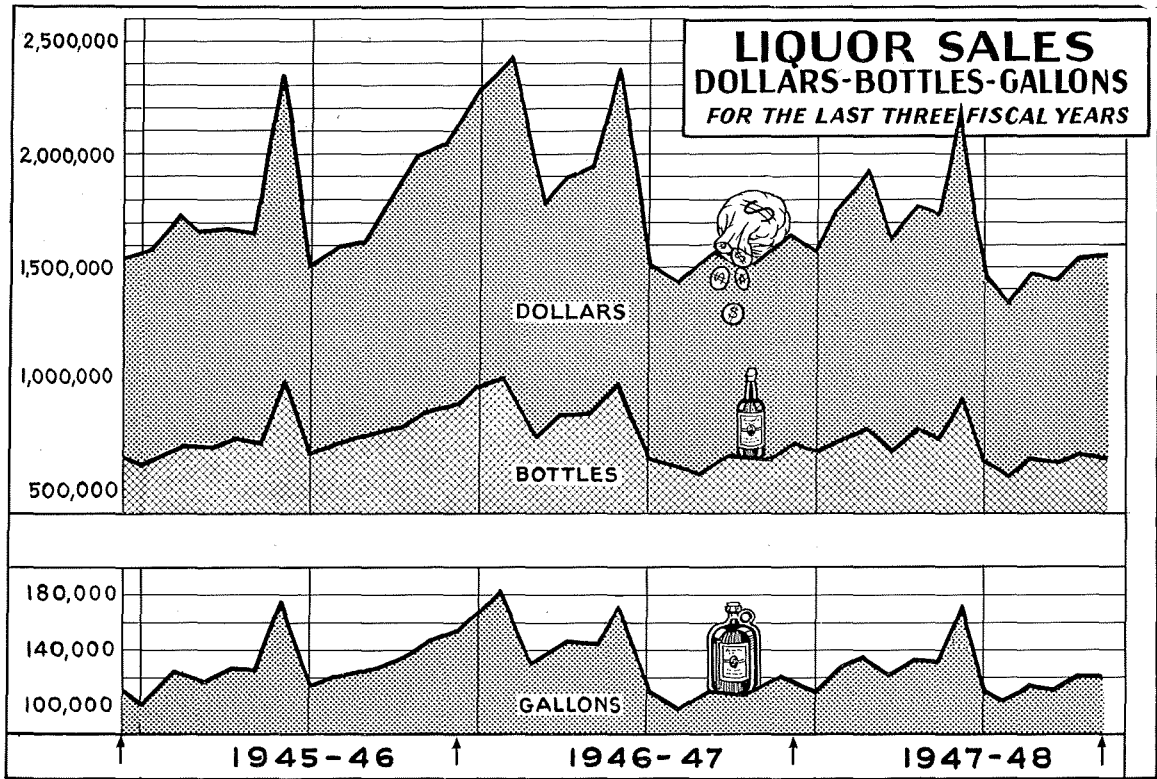
The bonds of the Deer Isle-Sedgwick Bridge District in the amount of \$406,000 constitutes a contingent liability to be paid either by Bridge Operation or Highway Fund.

Waldo-Hancock Bridge	Richmond-Dresden Bridge	Deer Isle-Sedgwick Bridge	Kennebec (Carlton) Bridge	Total June 30, 1948	Total June 30, 1947
\$146,283.33	\$3,770.10	\$43,863.18	\$ 74,407.92	\$ 846,415.94	\$1,170,302.07
—	60.00	—	—	57,040.69	87,584.79
—	—	—	—	101.69	1,985.01
—	60.00	—	—	56,939.00	85,599.78
—	—	—	28,000.00	28,000.00	28,000.00
—	—	—	—	2,808,633.45	2,352,374.54
—	—	—	—	10,984.30	33,858.80
—	—	—	—	—	31,468.60
—	—	—	—	10,984.30	2,390.20
—	—	—	—	167,991.45	141,799.29
—	—	—	—	88,136.48	80,258.66
—	—	—	—	79,854.97	61,540.63
510,000.00	—	—	—	510,000.00	540,000.00
—	—	—	1,320,006.55	1,320,006.55	1,342,219.11
\$656,283.33	\$3,830.10	\$43,863.18	\$1,422,414.47	\$5,660,834.21	\$5,582,426.33
—	—	—	—	\$ 527,901.14	\$ 255,167.45
—	—	\$75,000.00	—	75,000.00	75,516.30
—	—	—	—	5,821.99	5,533.80
\$ 300.00	—	—	\$ 57.50	357.50	1,980.00
5,000.00	—	—	4,000.00	9,000.00	238,000.00
5,300.00	—	75,000.00	4,057.50	618,080.63	576,197.55
510,000.00	—	—	1,400,000.00	1,910,000.00	1,940,000.00
515,300.00	—	75,000.00	1,404,057.50	2,528,080.63	2,516,197.55
—	—	—	—	720.00	—
—	—	—	—	3,000,000.00	3,000,000.00
140,983.33	3,830.10	(31,136.82)	18,356.97	132,033.58	66,228.78
\$656,283.33	\$3,830.10	\$43,863.18	\$1,422,414.47	\$5,660,834.21	\$5,582,426.33

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

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

	1948	1947
INCOME		
SALES		
Retail	\$18,505,939.55	\$20,534,780.01
Wholesale to Licenses	1,434,147.72	1,658,356.70
GROSS SALES	19,940,087.27	22,193,136.71
Less—Licenses Discounts	96,790.63	111,923.18
Returned Sales	1,321.49	6,280.07
	98,112.12	118,203.25
NET SALES	19,841,975.15	22,074,933.46
Less—Cost of Goods Sold	14,343,699.61	16,109,943.31
GROSS PROFIT ON SALES	5,498,275.54	5,964,990.15
OTHER OPERATING INCOME		
Liquor Licenses	69,196.00	64,700.00
Malt Beverage Licenses	328,580.00	306,295.00
Malt Beverage Filing Fees	27,100.00	24,940.00
Malt Beverage Excise Tax (Net)	2,160,895.77	2,167,067.41
TOTAL OTHER OPERATING INCOME	2,585,771.77	2,563,002.41
ADMINISTRATIVE INCOME		
Time Discount—Purchases	98,174.56	130,610.81
Profit on Carload Purchases	226,473.77	208,112.78
Profit on Loss on Sale of Capital Assets	1,082.90	958.50
Miscellaneous Income	5,946.60	12,152.29
TOTAL ADMINISTRATIVE INCOME	331,677.83	351,834.38
TOTAL OTHER INCOME	2,917,449.60	2,914,836.79
EXPENSES		
Direct Store Operating Expenses	756,426.73	746,902.51
Commissioners Salaries and Expenses	14,991.67	14,942.86
General Administration	46,352.22	48,487.65
Liquor Store Supervision	23,159.74	22,941.49
Enforcement	108,188.56	113,484.74
Merchandising	17,267.35	14,756.23
Warehousing	84,681.74	82,447.64
Accounting Services	42,617.46	41,047.58
Contributions to Employees Retirement	39,692.00	26,841.48
TOTAL EXPENSES	1,133,377.47	1,111,852.18
NET PROFIT TRANSFERRED TO GENERAL FUND	\$ 7,282,347.67	\$ 7,767,974.76



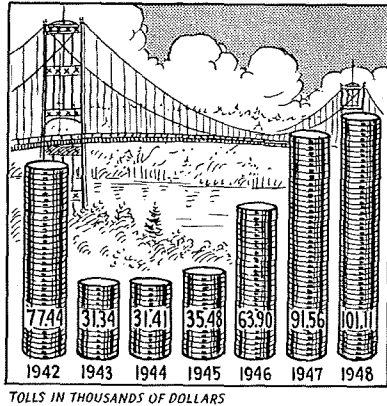
PUBLIC SERVICE ENTERPRISES
AUGUSTA STATE AIRPORT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
YEARS ENDED JUNE 30

	1948	1947
REVENUES		
Rental of Hangars	\$ 1,104.79	\$ 1,351.35
Rental of Offices and Rooms	2,867.70	3,019.69
Other Income	47.47	85.36
Transfers from Maine Aeronautics Commission (for Plowing Snow) ...	1,500.00	3,309.14
Total Revenues	5,519.96	7,765.54
EXPENDITURES		
Personal Services	4,544.80	6,655.60
Other Current Expenditures	6,990.78	6,308.91
Capital Outlays	1,049.30	2,077.99
Total Expenditures	12,584.88	15,042.50
Reserve for Authorized Expenditures	720.00	—
NET LOSS TRANSFERRED FROM GENERAL FUND	\$ 7,784.92	\$ 7,276.96

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

	Waldo-Hancock Bridge		Richmond-Dresden Bridge		Deer Isle-Sedgwick Bridge	
	1948	1947	1948	1947	1948	1947
REVENUES						
Tolls Collected	\$100,988.70	\$91,459.65	\$11,912.70	\$12,298.70	\$ 60,324.55	\$ 57,065.35
Other Revenues	600.00	—	1,020.00	110.00	—	—
Contributions from Highway Fund	—	—	—	3,180.00	—	—
Total Revenues	101,588.70	91,459.65	12,932.70	15,588.70	60,324.55	57,065.35
EXPENDITURES						
Operating Expenditures:						
Personal Services	13,020.60	13,952.69	9,289.20	9,404.56	9,453.60	9,451.05
Other Expenses	9,339.18	3,741.50	7,765.46	1,851.58	17,455.17	1,372.95
Total Operating Expenditures	22,359.78	17,694.19	17,054.66	11,256.14	26,908.77	10,824.00
Net Available for Principal and Interest	79,228.92	73,765.46	(4,121.96)	4,332.56	33,415.78	46,241.35
Interest Maturities	3,780.00	4,200.00	—	—	16,520.00	17,040.00
Bonds Matured	30,000.00	60,000.00	—	—	14,000.00	12,000.00
Total Requirements	33,780.00	64,200.00	—	—	30,520.00	29,040.00
Net to Surplus	45,448.92	9,565.46	(4,121.96)	4,332.56	2,895.78	17,201.35
Surplus at Beginning of Year	95,534.41	85,968.95	7,952.06	3,619.50	(34,032.60)	(51,233.95)
Surplus at End of Year	\$140,983.33	\$95,534.41	\$ 3,830.10	\$ 7,952.06	\$(31,136.82)	\$(34,032.60)

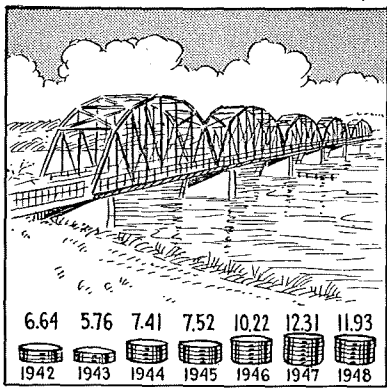
PUBLIC SERVICE ENTERPRISES
TOLL BRIDGES
REVENUE STATISTICS
YEARS ENDED JUNE 30
WALDO-HANCOCK BRIDGE



TOLLS IN THOUSANDS OF DOLLARS

	1945-46		1946-47		1947-48	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 5,618.00	18,527	\$14,806.15	44,898	\$ 16,619.60	50,876
August	7,935.55	25,022	17,239.15	52,490	20,725.55	62,445
September	7,873.15	24,905	10,536.25	32,847	11,860.35	36,918
October	5,761.00	19,171	7,496.10	23,888	7,971.85	25,104
November	5,010.00	16,899	6,665.15	21,218	6,936.70	22,348
December	2,872.85	10,431	3,642.70	12,691	3,907.25	13,191
January	2,555.50	9,464	2,546.65	9,237	2,821.70	10,376
February	2,371.00	8,458	2,937.15	10,434	3,450.05	12,392
March	4,181.80	14,542	4,361.75	14,503	4,225.35	15,019
April	4,830.20	16,007	5,053.55	16,840	5,607.10	18,480
May	6,106.05	19,843	6,710.75	21,380	7,500.90	23,761
June	8,788.55	27,800	9,562.95	29,962	9,485.55	30,585
	\$63,903.65	211,069	\$91,558.30 (A)	290,388	\$101,111.95	321,395

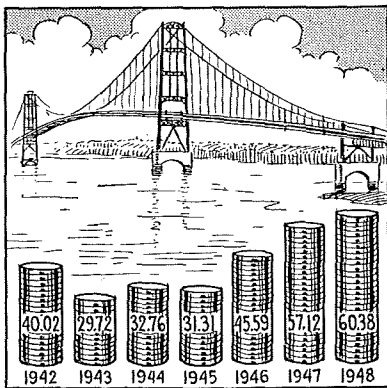
RICHMOND-DRESDEN BRIDGE



TOLLS IN THOUSANDS OF DOLLARS

	1945-46		1946-47		1947-48	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 815.35	3,304	\$ 1,111.45	4,988	\$ 1,260.55	5,333
August	909.80	3,667	1,261.25	5,582	1,347.00	5,443
September	792.95	3,226	991.10	4,406	1,079.75	4,815
October	771.45	3,133	983.65	4,325	1,123.60	5,012
November	659.60	2,736	907.10	4,197	1,027.90	4,843
December	746.40	2,944	656.70	3,394	826.25	4,005
January	1,075.50	4,226	1,133.55	4,873	1,078.40	4,829
February	962.90	3,903	1,366.10	5,686	773.55	3,607
March	831.30	3,443	1,048.45	4,662	718.90	3,545
April	664.55	3,048	794.75	3,896	770.95	3,551
May	971.20	4,045	1,000.70	4,455	985.45	4,260
June	1,014.10	4,416	1,053.40	4,613	933.40	4,215
	\$10,215.10	42,091	\$12,308.20 (A)	55,077	\$ 11,925.70	53,458

DEER ISLE-SEDGWICK BRIDGE



TOLLS IN THOUSANDS OF DOLLARS

	1945-46		1946-47		1947-48	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 4,038.80	3,916	\$ 6,855.50	6,935	\$ 7,292.20	7,399
August	5,024.60	4,970	8,005.95	7,967	8,968.55	9,176
September	4,735.00	4,823	5,621.30	5,902	6,285.30	6,726
October	4,130.60	4,258	5,088.25	5,318	5,222.15	5,423
November	3,594.40	3,666	4,751.35	4,748	4,710.45	4,958
December	2,756.35	2,910	3,618.30	3,610	4,168.40	3,937
January	2,731.90	2,683	2,750.50	2,740	2,571.30	2,716
February	1,932.75	2,068	2,668.85	2,771	2,933.95	2,799
March	3,440.40	3,490	3,758.20	3,772	3,506.30	3,384
April	3,947.95	3,999	3,778.50	3,863	4,443.10	4,349
May	4,420.55	4,499	4,989.80	4,956	4,831.20	5,005
June	4,837.45	4,915	5,234.70	5,365	5,443.20	5,379
	\$45,590.75	46,197	\$57,121.20 (A)	57,947	\$ 60,376.10	61,251

(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
GENERAL BONDED DEBT		
Sinking Fund Bonds		
Kennebec Bridge Loan Bonds (Construction of Kennebec Carlton Bridge)	January 1, 1927	4%
Kennebec Bridge Loan Bonds (Refunding Issue)	June 1, 1947	1½%
Self-Supporting Enterprise Bonds		
Guaranteed by State* Waldo-Hancock Bridge Loan Bonds (Refunding Issue)	March 1, 1946	7/10%
Total All Bonds		

* Contingent Liability \$406,000 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, 1947	Current Transactions		Unmatured Debt Outstanding June 30, 1948
			New Bonds Issued	Matured or Called	
\$ 25,000 1951-52 Inclusive 30,000 1953-56 Inclusive 35,000 1957-59 Inclusive 40,000 1960-63 Inclusive 45,000 1964 20,000 1965	\$ 500,000	\$ 500,000			\$ 500,000 (A)
50,000 1952-54 Inclusive 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	900,000	900,000			900,000 (B)
60,000 1947 30,000 1948-50 Inclusive 45,000 1951-60 Inclusive	600,000	540,000	\$30,000		510,000 (C)
	<u>\$2,000,000</u>	<u>\$1,940,000</u>	<u>\$30,000</u>		<u>\$1,910,000</u>

PUBLIC SERVICE ENTERPRISES
TOLL BRIDGES
BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1948

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
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)	\$439,250	\$510,000 (B)	\$24,255	\$406,000	\$182,200

* 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

	1948	1947
INCOME		
Sale of Bonds (Refunding at 1 1/2%)	—	\$ 900,000.00
Transfer from Sinking Fund	—	100,000.00
Interest Earned on Investments	\$ 724.72	2,233.15
Premium on Bonds	—	7,740.00
Maine Central Railroad Payment	76,569.90	76,569.90
Miscellaneous	—	480.43
Total Income	77,294.62	1,087,023.48
EXPENDITURES		
Bonds Called at 4% in Advance of Maturity	—	1,000,000.00
Interest on Bonds	33,500.00	60,000.00
Miscellaneous	—	714.77
Transfer to Sinking Fund	22,212.56	22,212.56
Total Expenditures	55,712.56	1,082,927.33
Excess of Revenues over Expenditures	21,582.06	4,096.15
Surplus at Start of Year	(3,225.09)	(7,321.24)
Surplus at End of Year	\$18,356.97	\$ (3,225.09)

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
- Rock Crusher

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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. One of the larger accounts within this fund is the State Highway Garage which furnishes the equipment and labor to the Highway Department. Equipment rental totaled \$1,091,316. Net profit for the year amounted to \$159,446.

For further information relative to activities within this fund the reader is referred to the following schedules.

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

	Educational Surplus Property Pool	Prison Industries	Highway Garage	Departmental Garage
ASSETS				
Cash	\$47,463.63	\$ 60,089.20	\$ 28,874.55	\$40,104.06
Accounts Receivable	530.45	670.96	42,763.75	—
Less—Reserve for Losses	—	64.06	—	—
Net Total Receivable	530.45	606.90	42,763.75	—
Due from Other Funds	—	12.67	35,851.12	6,654.07
Inventories	2,005.92	79,232.36	265,008.93	2,086.09
Plant and Equipment	—	49,395.73	2,556,283.97	90,577.05
Less—Reserve for Depreciation	—	35,268.43	1,228,009.18	40,537.00
Net Plant and Equipment	—	14,127.30	1,328,274.79	50,040.05
Total Assets	\$50,000.00	\$154,068.43	\$1,700,773.14	\$98,884.27
LIABILITIES				
Accounts Payable	—	\$ 1,182.77	\$ 18,671.82	\$ 3,417.15
Due to Other Funds	—	—	250.70	—
Other Current Liabilities	—	—	—	101.36
Total Liabilities	—	\$ 1,182.77	\$ 18,922.52	\$ 3,518.51
RESERVES AND SURPLUS				
Working Capital Advances:				
From General Fund	\$50,000.00	\$122,406.80	—	\$75,000.00
From Highway Fund	—	—	\$ 605,000.00	—
Donated Surplus	—	—	1,000,000.00	—
Surplus Accounts:				
Unappropriated Surplus	—	30,478.86	76,850.62	20,365.76
Total Liabilities, Reserves and Surplus	\$50,000.00	\$154,068.43	\$1,700,773.14	\$98,884.27

MAINE STATE PRISON INDUSTRIES
STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

	Wood and Paint Shop	Upholstery Shop	Tailor Shop
SALES—INDUSTRIAL PRODUCTS			
To State Departments	\$ 6,918.01	\$ 576.43	\$23,159.67
To Others	28,754.41	7,861.55	429.11
TOTAL SALES	35,672.42	8,437.98	23,588.78
Material Cost of Goods Sold	14,152.68	3,220.00	15,964.06
Gross Profit Before Operating Expenses	21,519.74	5,217.98	7,624.72
Operating Expenses:			
Personal Services	8,505.80	2,558.40	2,558.40
Repairs to Equipment	1,536.87	10.13	532.94
Repairs to Buildings	317.46	6.05	2.62
Rent of Equipment	—	—	—
Miscellaneous Supplies	3,881.58	393.68	70.20
Electric Power	742.25	90.10	360.34
General Operating Expense	114.22	2.99	22.85
Insurance	—	—	—
Fuel	1,911.63	—	—
Depreciation	545.09	49.01	333.79
Provision for Uncollectable Accounts	—	—	—
Other Expense	646.27	85.07	90.75
Total Operating Expenses	18,201.17	3,195.43	3,971.89
Gain from Operations	\$ 3,318.57	\$2,022.55	\$ 3,652.83
Miscellaneous Income	—	—	—

Scientific Investigation with Blueberries	Departmental Supplies	Post Office	Business Enterprises Program	Seed Potato Board	Rock Crusher	Total June 30, 1948	Total June 30, 1947
\$ 4.35	\$ 2,850.14	\$ 3,023.04	\$308.99	\$ 38,510.95	\$15,060.67	\$ 236,289.58	\$ 311,762.97
—	—	—	—	—	—	43,965.16	41,292.69
—	—	—	—	—	—	64.06	64.06
—	—	—	—	—	—	43,901.10	41,228.63
—	—	—	—	—	—	42,517.86	5,937.96
—	17,086.82	6,976.96	—	20,506.42	—	392,903.50	327,747.01
24,995.65	—	—	—	43,122.65	34,303.40	2,798,678.45	2,508,847.57
—	—	—	—	—	714.68	1,304,529.29	1,253,714.25
24,995.65	—	—	—	43,122.65	33,588.72	1,494,149.16	1,255,133.32
\$25,000.00	\$19,936.96	\$10,000.00	\$308.99	\$102,140.02	\$48,649.39	\$2,209,761.20	\$1,941,809.89
—	\$ 1,476.63	—	—	\$ 1,022.77	—	\$ 25,771.14	\$ 38,044.34
—	—	—	—	—	—	250.70	684.30
—	—	—	—	—	—	101.36	104.60
—	\$ 1,476.63	—	—	\$ 1,022.77	—	\$ 26,123.20	\$ 38,833.24
\$25,000.00	\$17,500.00	\$10,000.00	\$200.00	\$100,000.00	—	\$ 400,106.80	\$ 397,314.75
—	—	—	—	—	\$37,500.00	642,500.00	555,000.00
—	—	—	—	—	—	1,000,000.00	1,000,000.00
—	960.33	—	108.99	1,117.25	11,149.39	141,031.20	(49,338.10)
\$25,000.00	\$19,936.96	\$10,000.00	\$308.99	\$102,140.02	\$48,649.39	\$2,209,761.20	\$1,941,809.89

Harness Shop	Sign Shop	Plate Shop	Cannery	Total June 30, 1948	Total June 30, 1947
\$ 266.11	\$ 467.22	\$9,127.59	\$9,136.30	\$ 49,651.33	\$ 43,814.65
19,167.48	17.90	8.00	52.56	56,291.01	63,782.93
19,433.59	485.12	9,135.59	9,188.86	105,942.34	107,597.58
13,467.44	413.82	158.48	5,975.04	53,351.52	58,835.94
5,966.15	71.30	8,977.11	3,213.82	52,590.82	48,761.64
2,558.40	—	2,558.40	885.60	19,625.00	19,093.40
118.11	30.73	484.14	342.36	3,055.28	1,930.08
5.15	46.18	14.06	19.63	411.15	331.39
—	—	—	—	—	50.00
729.13	125.70	288.64	78.50	5,567.43	6,509.68
180.18	68.53	360.35	216.70	2,018.45	2,006.07
291.81	32.79	289.09	259.17	1,012.92	1,155.52
—	—	—	29.62	29.62	770.92
—	—	3,801.43	493.50	6,206.56	577.13
98.36	2.28	614.31	322.24	1,965.08	1,808.10
—	—	—	—	—	216.66
246.08	11.71	236.82	90.53	1,407.23	338.28
4,227.22	317.92	8,647.24	2,737.85	41,298.72	34,787.23
\$ 1,738.93	\$(246.62)	\$ 329.87	\$ 475.97	\$ 11,292.10	\$ 13,974.41
—	—	—	—	723.90	916.88

Net Gain from Operations	\$ 12,016.00	\$ 14,891.29
Balance of Unappropriated Surplus at Beginning of Period	21,254.91	6,371.87
Less—Adjustment Affecting Prior Years' Transactions	2,792.05	8.25
Balance of Unappropriated Surplus at End of Period	\$ 30,478.86	\$ 21,254.91

WORKING CAPITAL FUNDS
HIGHWAY GARAGE
COMPARATIVE STATEMENT OF OPERATIONS

	1948	1947
RENTAL OF EQUIPMENT		
Highway Department	\$ 831,681.75	\$585,885.50
Other State Departments	2,049.05	1,520.13
Within Departments	37,866.90	40,172.47
Others	219,718.89	221,437.36
Total Rentals	1,091,316.59	849,015.46
AUTOS AND WORKING EQUIPMENT EXPENSE		
Personal Services	179,067.25	140,432.28
Travel Expenses	102.32	414.58
Miscellaneous Auto Expense	29,484.59	33,382.17
Gasoline, Oil and Grease	133,078.27	97,960.49
Repairs, Parts and Supplies	341,638.35	286,770.00
Fuel Oil	4,541.07	3,278.23
Insurance	12,261.33	3,491.10
Rent of Buildings and Offices	1,739.16	1,457.03
Other Expenses	1,118.28	1,028.72
Depreciation	162,071.11	142,464.68
Total Autos and Working Equipment Expense	865,101.73	710,679.28
Net Income from Equipment	226,214.86	138,336.18
GENERAL OVERHEAD EXPENSE		
Personal Services	27,959.00	28,924.59
Purchasing Services (Transferred to General Fund)	29.65	1,805.90
Heat, Light, Power and Water	5,621.95	11,340.99
Insurance	3,660.45	1,467.04
Repairs to Buildings and Grounds	1,323.64	124.54
Travel Expense	3,828.44	1,880.52
Miscellaneous Auto Expense	301.73	2,041.47
Caretaker and Messenger Service	9,772.35	9,458.88
General Operating Expense	1,249.43	1,430.38
Cleaning and Watching	20,377.81	19,508.91
Depreciation on Buildings and Furniture and Fixtures	16,195.66	13,224.83
Miscellaneous Supplies and Expenses	4,196.99	3,519.27
Telephone and Telegraph	3,752.99	2,792.20
Repairs to Equipment	43.30	—
Total General Overhead Expense	98,313.39	97,519.52
Net Profit from Operations	127,901.47	40,816.66
Other Income		
Profit or Loss on Sale of Capital Assets	3,217.84	9,902.61
Net Stockroom Overhead Overabsorbed	19,345.23	5,110.47
Net Shop Overhead Overabsorbed	8,608.45	(14,949.57)
Miscellaneous Income	373.35	1,552.97
Total Other Income	31,544.87	1,616.48
Net Profit or Loss	159,446.34	42,433.14
Unappropriated Surplus (Deficit) at Beginning of Year	(83,067.99)	(164,863.79)
Adjustments Effecting Prior Years' Transactions	472.27	39,362.66
UNAPPROPRIATED SURPLUS (DEFICIT) AT END OF YEAR	\$ 76,850.62	\$ (83,067.99)

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

	1948	1947
INCOME		
Net Rental Billed to State Departments		
925,678 Miles @ 4 1/2 c		
954,167 Miles @ 4 c	\$79,822.54	—
1,782,973.5 Miles @ 4 c	—	\$71,318.94
Net Rental Billed to State Department	\$79,822.54	\$71,318.94
DIRECT EXPENSE		
Gasoline	30,698.58	21,749.86
Oil	1,315.63	1,449.54
Lubrication	754.00	692.76
Tires and Tubes	4,143.79	4,712.28
Repairs, Parts and Labor	17,474.09	16,021.02
Depreciation	15,431.81	16,214.16
Insurance	1,588.06	927.11
Miscellaneous Expenses	439.20	508.10
Total Direct Expenses	71,845.16	62,274.83
INDIRECT EXPENSES		
Salaries	7,669.40	7,038.40
Other	2,342.48	2,784.45
Total Indirect Expense	10,011.88	9,822.85
Total Expenses	81,857.04	72,097.68
Net Profit from Operations	(2,039.50)	(778.74)
Profit and Loss on Sale of Capital Assets	20,707.46	10,018.35
Other Income	1,692.80	3,373.79
Total Other Income	22,400.26	13,392.14
Net Profit Transferred to Surplus	20,365.76	12,613.40
Unappropriated Surplus at Beginning of Year	12,609.39	5,921.47
Adjustment of Prior Years' Transactions	—	(4.01)
Less—Profit Prorated Back to Departments	32,975.15	18,530.86
	12,609.39	5,921.47
Unappropriated Surplus at End of Year	\$20,365.76	\$12,609.39
Net Per Mile Cost of Departmental Operations	\$.03163	\$.0329
Net Per Mile Cost of Departmental Operations Two Years Period	.03226	.0347

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

	1948	1947
DEPARTMENTAL SUPPLIES		
INCOME		
Sales of Supplies to Departments	\$38,163.24	\$35,144.29
COST OF SALES	37,902.46	35,144.29
Net Profit on Sales	260.78	—
Unappropriated Surplus at Beginning of Year	(305.22)	(305.22)
Adjustment of Prior Years' Transactions	1,004.77	—
Unappropriated Surplus at End of Year	\$ 960.33	\$ (305.22)
POST OFFICE		
INCOME		
Sales of Postage to Departments	\$90,310.00	\$78,618.66
Cost of Sales	\$90,305.61	\$78,618.66
Net Profit on Sales	3.39	—
Unappropriated Surplus at Beginning of Year	26.32	26.32
Adjustment of Prior Years' Transactions	(29.71)	—
Unappropriated Surplus at End of Year	—	\$ 26.32

TRUST AND AGENCY FUNDS

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

EXPENDABLE FUNDS

Public Trusts

- Employees' Retirement Fund
- 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 total assets of this group of accounts increased from \$9,619,301 as of June 30, 1947, to \$11,524,183 at June 30, 1948. The largest increase will be noted in the Employees' Retirement System. At the last session of the Legislature a law was passed merging the Employees' Retirement System and the Maine Teachers' Retirement System into one system.

In most of the trust accounts, the amount paid to the various beneficiaries is the actual amount earned by each trust. There are a few for which the rate of payment is set by statute, making it necessary for the State to appropriate for the difference between earnings and required payments to bring the payments up to the amount fixed by law.

For further information relative to activities within this fund the reader is referred to the following schedules.

TRUST AND AGENCY FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30, 1948

	DETAIL OF THIS YEAR						
	TOTAL FUNDS		Total Expendable Funds	Total Non-Expendable Funds	NON-EXPENDABLE FUNDS		
	June 30, 1948	June 30, 1947			Lands Reserved Trusts Funds	Permanent School Fund	Other Endowment Funds
ASSETS							
Cash (Exclusive of Closed Banks)	\$ 1,267,229.76	\$ 1,072,475.00	\$ 912,722.03	\$ 354,507.73	\$ 90,365.37	\$ 44,872.61	\$ 219,269.75
Accounts Receivable:							
Tax Accounts	56,583.75	30,252.00	56,583.75	—	—	—	—
Other	25,631.34	621.34	621.34	25,000.00	25,000.00	—	—
Due from Other Funds	255.00	6,208.24	255.00	—	—	—	—
Investments (See Note A)							
U. S. Government Securities	6,866,891.57	6,832,736.43	4,969,938.34	1,896,953.23	769,353.23	569,600.00	558,000.00
Other	2,389,088.00	710,243.81	1,992,620.12	396,467.88	390,467.88	—	6,000.00
Guaranty Deposits	868,775.89	841,859.83	868,775.89	—	—	—	—
Other Assets (See Note B)	49,738.15	87,928.18	493.97	49,244.18	—	—	49,244.18
Total Assets	11,524,183.46	9,619,301.83	8,802,010.44	2,722,173.02	1,275,186.48	614,472.61	832,513.93
LIABILITIES							
Accounts Payable	14,188.60	31,190.19	14,188.60	—	—	—	—
Total Liabilities	14,188.60	31,190.19	14,188.60	—	—	—	—
RESERVES AND SURPLUS							
Reserve for Authorized Expenditures	285.50	—	285.50	—	—	—	—
Undistributed Income	262,148.61	225,663.68	262,148.61	—	—	—	—
Principal of Trust Funds:							
Employees' Retirement System	7,302,716.86	5,528,224.25	7,302,716.86	—	—	—	—
Mackworth Island	11,308.75	11,033.75	11,308.75	—	—	—	—
Private Trusts	1,200,036.29	1,099,510.82	1,200,036.29	—	—	—	—
Lands Reserved Trust Funds	1,275,186.48	1,236,513.94	—	1,275,186.48	1,275,186.48	—	—
Permanent School Fund	614,472.61	616,623.76	—	614,472.61	—	614,472.61	—
Other Endowment Funds	832,513.93	820,302.85	—	832,513.93	—	—	832,513.93
State Owned Delinquent Lands	148.58	52.65	148.58	—	—	—	—
Prepaid Contributions	11,177.25	50,185.94	11,177.25	—	—	—	—
Total Liabilities, Reserves and Surplus ..	\$11,524,183.46	\$9,619,301.83	\$8,802,010.44	\$2,722,173.02	\$1,275,186.48	\$614,472.61	\$832,513.93

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

(B) No reserve is provided for estimated loss of \$49,700 on impounded bank accounts.

TRUST AND AGENCY FUNDS
BALANCE SHEET OF EXPENDABLE FUNDS
JUNE 30, 1948

	Total	Employees' Retirement System (A)
ASSETS		
Cash (Exclusive of Closed Banks)	\$ 912,722.03	\$ 372,288.19
Accounts Receivable:		
Tax Accounts	56,583.75	—
Other	621.34	621.34
Due from Other Funds	255.00	255.00
Investments (See Note B)		
U. S. Government Securities	4,969,938.34	4,957,238.34
Other	1,992,620.12	1,992,471.54
Guaranty Deposits	868,775.89	—
Other Assets	493.97	—
Total Assets	\$8,802,010.44	\$7,322,874.41
LIABILITIES		
Accounts Payable	\$ 14,188.60	\$ 8,694.80
Total Liabilities	\$ 14,188.60	\$ 8,694.80
RESERVES AND SURPLUS		
Reserve for Authorized Expenditures	\$ 285.50	\$ 285.50
Undistributed Income	262,148.61	—
Principal of Trust Funds:		
Employees' Retirement System	7,302,716.86	7,302,716.86
Mackworth Island	11,308.75	—
Private Trusts	1,200,036.29	—
State Owned Delinquent Lands	148.58	—
Prepaid Contributions	11,177.25	11,177.25
Total Liabilities, Reserves and Surplus	\$8,802,010.44	\$7,322,874.41

(A) These balance sheets are not set up to reflect the actuarial reserves since the actuarial at June 30, 1948 have not been completed.

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

Public Trusts		Agency Funds			
Mackworth Island	Revenue of Non-Expendable Funds	Private Trusts	Bank Stock Tax	Dog Licenses	Other
\$ 108.75	\$3,015.05	\$ 331,286.16	\$163,285.37	\$35,599.83	\$7,138.68
—	—	—	56,583.75	—	—
—	—	—	—	—	—
—	—	—	—	—	—
11,200.00	1,500.00	—	—	—	—
—	—	—	—	—	148.58
—	—	868,775.89	—	—	—
—	493.97	—	—	—	—
\$11,308.75	\$5,009.02	\$1,200,062.05	\$219,869.12	\$35,599.83	\$7,287.26
—	\$ 132.46	\$ 25.76	—	\$ 5,335.58	—
—	\$ 132.46	\$ 25.76	—	\$ 5,335.58	—
—	—	—	—	—	—
—	\$4,876.56	—	\$219,869.12	\$30,264.25	\$7,138.68
—	—	—	—	—	—
\$11,308.75	—	—	—	—	—
—	—	\$1,200,036.29	—	—	—
—	—	—	—	—	148.58
—	—	—	—	—	—
\$11,308.75	\$5,009.02	\$1,200,062.05	\$219,869.12	\$35,599.83	\$7,287.26

TRUST AND AGENCY FUNDS
ANALYSIS OF CHANGES IN RESERVE FOR TRUST AND AGENCY FUNDS
YEAR ENDED JUNE 30, 1948

	Total	Total Expendable Trusts
BALANCE JULY 1, 1947	\$ 9,537,925.70	\$6,864,485.15
ADDITIONS:		
Interest Earned (Net After Amortization of Premiums)	213,476.36	213,277.93
Transfer of Earnings	3.75	—
Profit or (Loss) on Sale of Securities	(70.95)	(70.95)
Revenue from Reserved Lands	66,282.12	—
Individual Contributions for Pensions plus Interest Allowed	1,154,449.42	1,154,449.42
Deposits by Cities, Towns and Individuals	357,267.97	345,259.07
Contributions and Transfers:		
From General Fund	1,039,291.46	1,039,291.46
From Highway Fund	122,442.00	122,442.00
From Special Revenue Funds	37,923.28	37,923.28
From Public Service Enterprises	40,068.00	40,068.00
Tax on Bank Stock	219,869.12	219,869.12
Dog License Fees	95,976.80	95,976.80
TOTAL ADDITIONS	\$ 3,346,979.33	\$3,268,486.13
DEDUCTIONS:		
Administration Expense	\$ 56,991.39	\$ 56,991.39
Growth and Improvement of Public Reserve Lots ..	4,156.18	4,156.18
Claims for Damages by Wild Animals	48,509.39	48,509.39
Bounty on Bears and Expenses	6,532.38	6,532.38
Distributions to Cities, Towns and Counties of Agency Funds	228,522.39	228,522.39
Refund to Trust Deposits	55,397.85	55,397.85
Interest Allowed on Individual Contributions	32,660.43	32,660.43
Pensions Paid	817,624.00	817,624.00
Transfer to Public Trusts	3.75	3.75
Unclaimed Estates Forfeited	539.13	539.13
Impounded Income Written Off	1,836.03	1,836.03
Impounded Bank Account Charged Off	29,760.73	—
Distribution of Income from Non-Expendable Trusts:		
To University of Maine	9,921.50	9,921.50
To School Academies	590.00	590.00
For Benefits of Patients in State Owned Institu- tions	5,520.56	5,520.56
Interest on Lands Reserved Trust Funds Paid to Plantations	44,017.67	44,017.67
To General Fund:		
Interest on Lands Reserved Trust Funds of Unor- ganized Territories for Equalization of Educa- tion Opportunities	13,079.23	13,079.23
Revenue Available for Appropriation	7,308.29	7,308.29
Education Department	14,689.46	14,689.46
To Transfer to General Fund—Board and Care of Neglected Children	8,425.81	8,425.81
TOTAL DEDUCTIONS	\$ 1,386,086.17	\$1,356,325.44
BALANCE JUNE 30, 1948	\$11,498,818.86	\$8,776,645.84

Total Non-Expendable Trusts	Non-Expendable Trusts		
	Lands Reserved	Public Trusts Permanent School Fund	Other Trust Funds
\$2,673,440.55	\$1,236,513.94	\$616,623.76	\$820,302.85
198.43	—	—	198.43
3.75	—	—	3.75
—	—	—	—
66,282.12	66,282.12	—	—
—	—	—	—
12,008.90	—	—	12,008.90
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
\$ 78,493.20	\$ 66,282.12	—	\$ 12,211.08
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
\$ 29,760.73	\$ 27,609.58	\$ 2,151.15	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
\$ 29,760.73	\$ 27,609.58	\$ 2,151.15	—
\$2,722,173.02	\$1,275,186.48	\$614,472.61	\$832,513.93

TRUST AND AGENCY FUNDS
ANALYSIS OF CHANGES IN RESERVE FOR EXPENDABLE TRUSTS
YEAR ENDED JUNE 30, 1948

	PUBLIC		
	Total	Retirement System	Mackworth Island
BALANCE JULY 1, 1947	\$6,864,485.15	\$5,528,224.25	\$11,033.75
ADDITIONS:			
Interest Earned (Net after Amortization of Premium)	213,277.93	148,591.22	275.00
Profit or (Loss) on Sale of Securities	(70.95)	23.57	—
Individual Contributions for Pension Plus Interest Allowed	1,154,449.42	1,154,449.42	—
Deposits by Cities, Towns and Individuals	345,259.07	164,624.01	—
Contributions and Transfers:			
From General Fund	1,039,291.46	1,003,065.32	—
From Highway Fund	122,442.00	122,442.00	—
From Special Revenue Funds	37,923.28	37,923.28	—
From Public Service Enterprises	40,068.00	40,068.00	—
Tax on Bank Stocks	219,869.12	—	—
Dog License Fees	95,976.80	—	—
Total Additions	\$3,268,486.13	\$2,671,186.82	\$ 275.00
DEDUCTIONS:			
Administration Expenses	\$ 56,991.39	\$ 46,124.28	—
Growth and Improvement Public Reserve Lots Expense	4,156.18	—	—
Claim for Damages by Wild Animals	48,509.39	—	—
Distributions to Cities, Towns and Counties of Agency Funds	228,522.39	—	—
Refunds of Trust Deposits	55,397.85	—	—
Bounty on Bears and Expenses	6,532.38	—	—
Transferred to Private Trust	3.75	—	—
Interest Allowed on Individual Contributions	32,660.43	32,660.43	—
Pensions Paid	817,624.00	817,624.00	—
Unclaimed Estates Forfeited	539.13	—	—
Impounded Income Written Off	1,836.03	—	—
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 Institutions	5,520.56	—	—
Interest on Lands Reserve Trust Fund Paid to Plantations	44,017.67	—	—
To General Fund:			
Interest on Lands Reserved Trust Funds of Unorganized Terri- tories for Equalization of Educational Opportunities	13,079.23	—	—
Revenue Available for Appropriation	7,308.29	—	—
Education Department	14,689.46	—	—
Transfer to General Fund—Board and Care of Neglected Children	8,425.81	—	—
Total Deductions	\$1,356,325.44	\$ 896,408.71	—
BALANCE JUNE 30, 1948	\$8,776,645.84	\$7,303,002.36	\$11,308.75

TRUSTS						
Revenue Receipts of Non-Expendable Trusts			Agency Funds			
Lands Reserved	Permanent School Fund	Other Trust Fund	Private Trust Misc.	Bank Stock Tax	Dog Licenses	Other
\$ 1,461.86	\$ 374.17	\$ 3,776.22	\$1,099,510.82	\$211,460.25	\$ 1.58	\$ 8,642.25
31,972.21 (94.52)	14,689.46	17,750.04	—	—	—	—
—	—	—	164,888.26	—	—	15,746.80
29,570.14	—	6,656.00	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	219,869.12	—	—
—	—	—	—	—	95,976.80	—
\$61,447.83	\$14,689.46	\$24,406.04	\$164,888.26	\$219,869.12	\$95,976.80	\$15,746.80
\$ 194.75	—	—	—	—	\$10,672.36	—
4,156.18	—	—	—	—	—	—
—	—	\$ 20.52	—	\$211,400.08	48,509.39	—
—	—	—	\$ 55,397.85	—	—	\$17,101.79
—	—	—	—	—	6,532.38	—
—	—	3.75	—	—	—	—
—	—	—	—	—	—	—
—	—	—	539.13	—	—	—
1,461.86	\$ 374.17	—	—	—	—	—
—	—	9,921.50	—	—	—	—
—	—	590.00	—	—	—	—
44,017.67	—	5,520.56	—	—	—	—
—	—	—	—	—	—	—
13,079.23	—	—	—	—	—	—
—	—	7,248.12	—	60.17	—	—
—	14,689.46	—	—	—	—	—
—	—	—	8,425.81	—	—	—
\$62,909.69	\$15,063.63	\$23,304.45	\$ 64,362.79	\$211,460.25	\$65,714.13	\$17,101.79
—	—	\$ 4,877.81	\$1,200,036.29	\$219,869.12	\$30,264.25	\$ 7,287.26