

MAINE STATE LEGISLATURE

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STATE OF
MAINE



**FINANCIAL
REPORT**

For Period
July 1, 1945 to June 30, 1946

DEPARTMENT OF FINANCE
Bureau of Accounts and Control

H. H. HARRIS, ACTING STATE CONTROLLER

98112

H. H. HARRIS
ACTING STATE CONTROLLER



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

December 12, 1946

To Governor Horace Hildreth and
Members of the Executive Council

Gentlemen:

We submit herewith the annual report of the State Controller showing the financial condition of the several funds of the State of Maine as of June 30, 1946, and their financial operations for the year ended June 30, 1946.

This report is presented in compliance with Section 30, Chapter 14 of the Revised Statutes of 1944.

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

Acting State Controller

ERNST & ERNST

To Governor Horace Hildreth and
Members of the Executive Council:

We have examined the balance sheets of the various funds of the State of Maine as of June 30, 1946, and the statements of revenue and expenditures and unappropriated surplus for the fiscal year then ended, as prepared by the Acting State Controller for publication as required by Section 31, Chapter 14, of the Revised Statutes of 1944. In connection therewith we have reviewed the system of internal control, accounting procedures, and the available interim reports 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.

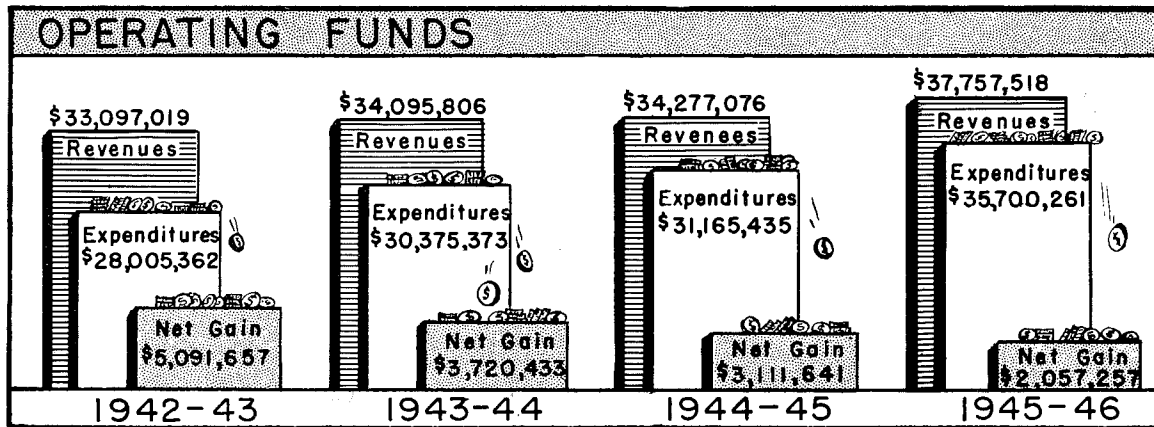
Our examination is not entirely completed, and will not be until we have had the opportunity of reviewing the State Auditor's reports on his examination of the accounts which is now in progress.

In our opinion, subject to the foregoing limitation, 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, 1946, and summarize its financial and other transactions for the year then ended, in conformity with generally accepted governmental accounting principles.

Ernst & Ernst

Portland, Maine, August 23, 1946.

GENERAL COMMENTS ON MAINE'S OPERATING FUNDS



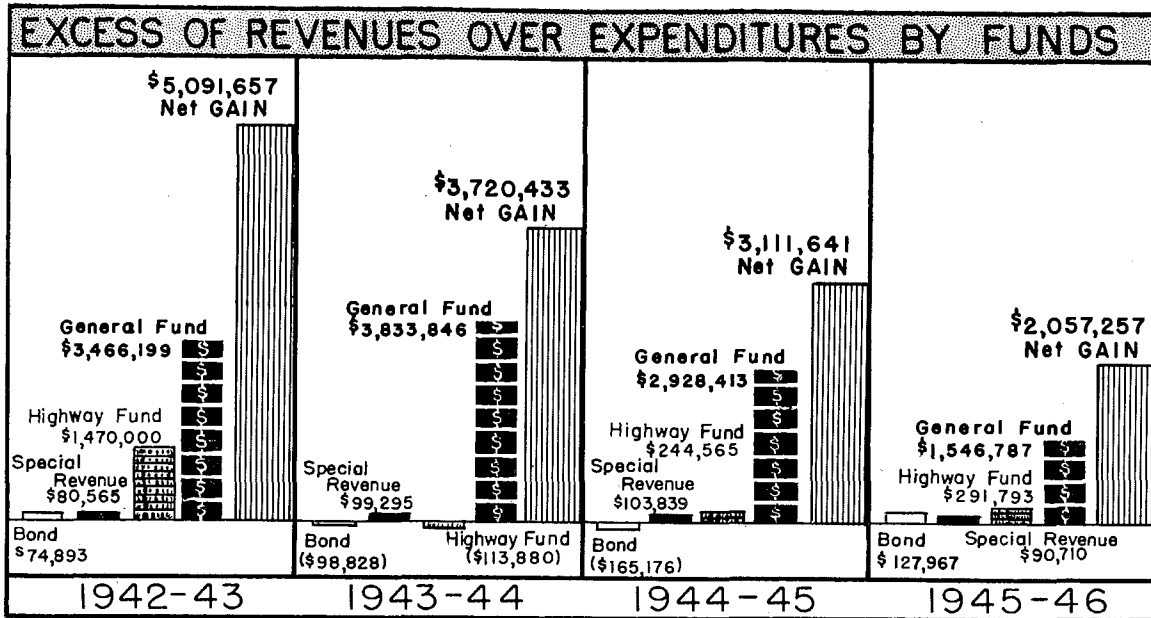
Proceeds of Bond Issues Included in Revenues
\$227,157

Summary:

During the period ending June 30, 1946, the revenue of the State still continued to show an increase over the previous year. Expenditures were more than the previous year but the State as a whole shows an excess of revenues over expenditures of \$2,057,257, which is lower than last year by \$1,054,384.

The Liquor profit continued to rise and increased by approximately \$470,000 over the previous year and set a new record profit of \$7,177,496. Gasoline Tax also showed a substantial gain of \$1,426,206 over the previous year. Motor Vehicle and Drivers' Licenses also showed an increase.

There was a general increase in expenditures over the previous year with Highways and Bridges showing the largest increase amounting to \$1,657,972. The second largest increase was in Health and Welfare and Charities, amounting to \$990,155. Grants to Cities and Towns for Educational purposes increased \$958,000 over the previous year. All other accounts showed small increases so that the total increase for the year amounted to \$4,534,826.

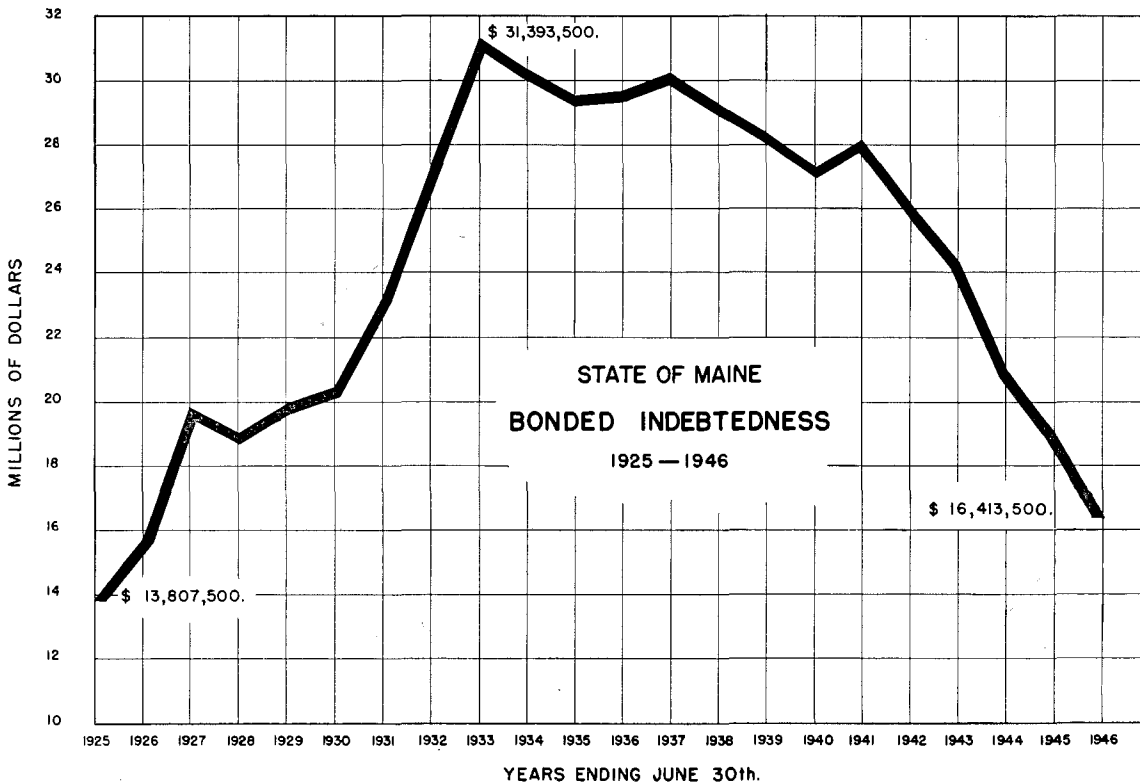


State Indebtedness:

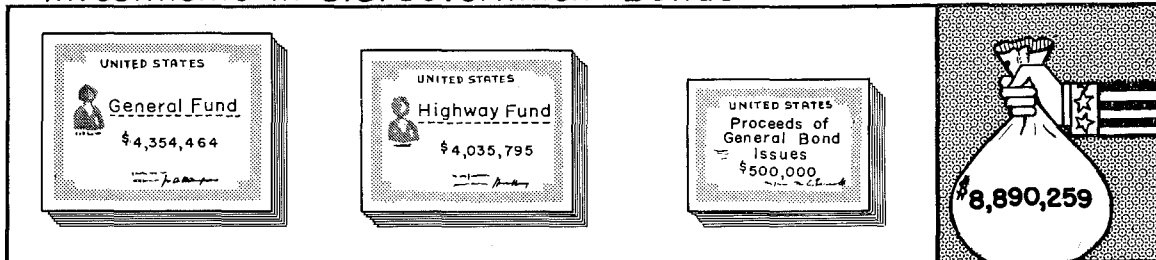
The bonded indebtedness was reduced to \$16,413,500 or a reduction of \$2,639,000. This is the lowest figure since 1925.

There were \$600,000 4% bonds of the Waldo-Hancock Bridge called and refunded at 7/10% interest. This will result in a saving to the taxpayers of \$162,765. There was also called \$750,000 of Maine War Bonds.

At the year end the State had invested \$8,890,259 of short term United States Government bonds, thus producing revenue from excess cash.



Investments in U.S. Government Bonds



Earmarked Revenues:

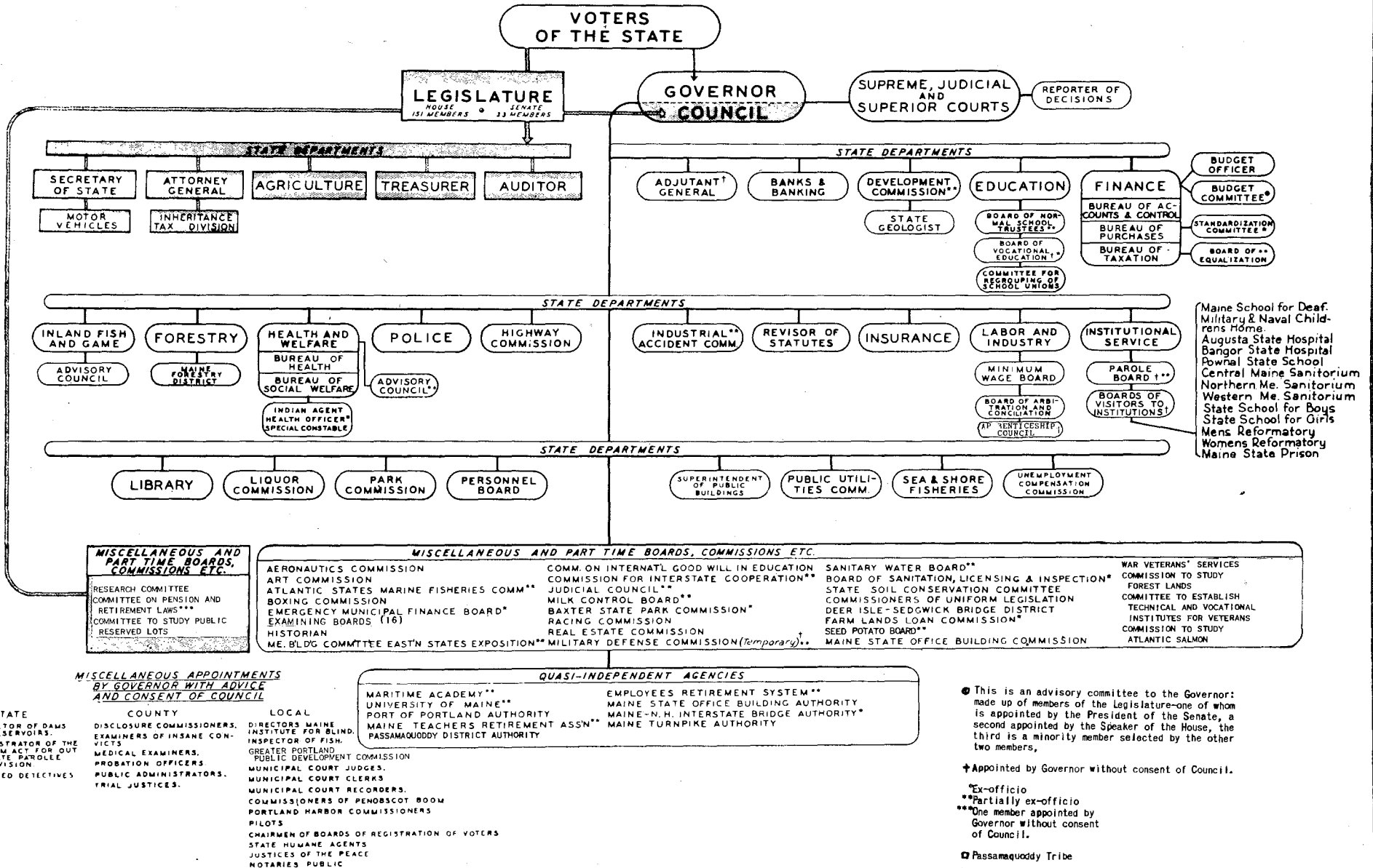
A number of revenues were changed by law so that they do not accrue to the departments, but go to the General Fund to be available for general appropriations. The largest of these were in the Education Department and Cigarette and Racing revenues.

It should be emphasized that only the General Fund revenues and surplus are available for financing general operations of the State. Other revenues and surplus are restricted or dedicated to specific purposes by constitutional amendment or by statute.

It will be noted that the Unemployment Compensation Commission Fund has been omitted from the schedule of the State's Operating Funds. This was done as it was felt that the inclusion of this program tended to inflate the State's revenues and expenditures and the resulting balance was not usable for general purposes and should not be added to the combined operating funds balances.

Further details regarding the years operations will be found by individual funds and accounts.

STATE OF MAINE *Organization Chart of State Government*



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

(Based on the 1940 U. S. Census Report)

	Square Miles
Developed Areas	388
Barren Land	1,110
Agricultural Land	3,315
Inland Waters	1,447
Forest Land	26,068
<hr/>	
Total Area	32,328
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
<hr/>	
Total Organized Municipalities	493
Number of Unorganized Wild Land Townships	395

STATE VALUATION

December 31, 1944

(From State Tax Assessor)

Real Estate of Cities, Towns and Plantations	\$553,806,331
Personal Estate of Cities, Towns and Plantations	107,712,468
Real Estate in Unorganized Wild Land Townships	44,204,520
Timber and Grass on Public Lands	1,353,194
<hr/>	
	\$707,076,513
Polls Assessed	190,624
Valuation per Capita	\$ 836
National Average (1939)	\$1,095
State Tax Rate (in effect since 1933)	\$ 7.25 per \$1,000
Average Rate of Municipal Taxation	\$ 53.18 per \$1,000

MISCELLANEOUS STATISTICS

STATE OF MAINE

MILEAGE OF PUBLIC HIGHWAYS

December 31, 1945

State Highways	3,017	
State Aid Highways	6,627	
Third Class Highways	1,458	
Town Ways	10,722	
Miscellaneous	135	
Total Mileage	21,959	
Number of Registered Motor Vehicles (1945 Registration Year)		211,960

LEGISLATURE

Members of Senate	33
Members of House	151

PER CAPITA

State Revenue Per Capita (including liquor revenues, Federal Grants, etc.)	\$44.50
State Real Estate Tax per Capita	5.66
State Expenditures per Capita	42.10
State Bonded Debt per Capita	19.39

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

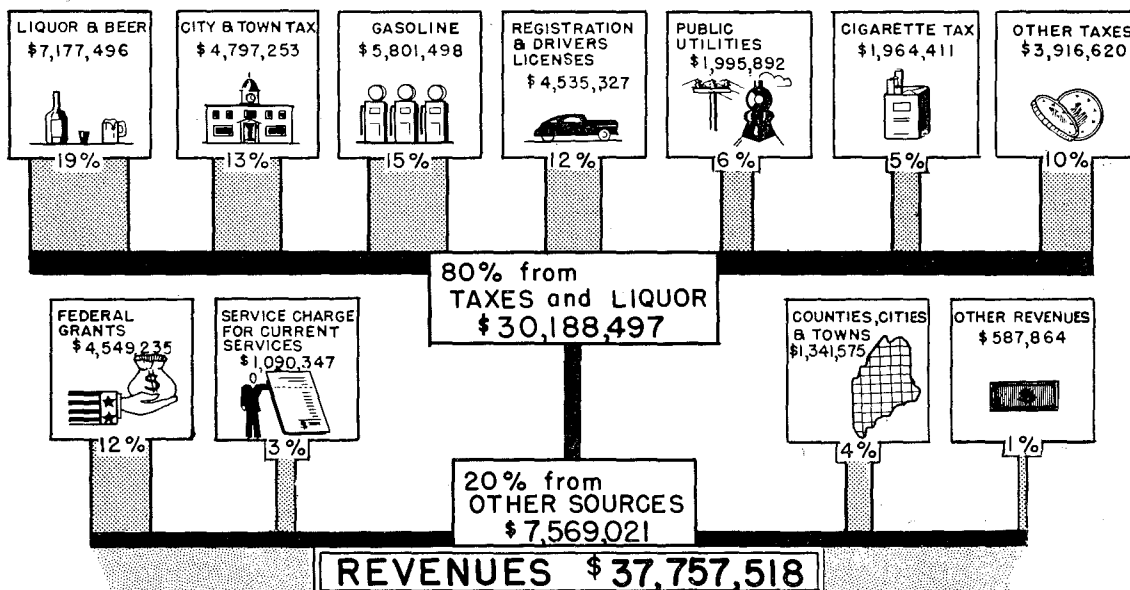
COMBINED STATEMENTS

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OPERATING FUNDS

WHERE THE MONEY CAME FROM

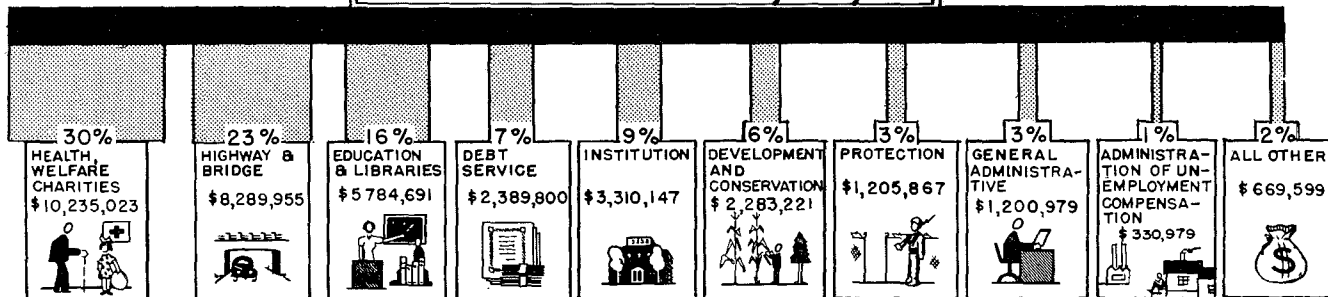


Excess of Revenues Over Expenditures

\$2,057,257

WHERE THE MONEY WENT

EXPENDITURES \$35,700,261



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

	1946		1945 Revised	
	Amount	%	Amount	%
State Tax on Cities and Towns	\$ 4,797,253	12.70	\$ 4,771,091	13.92
State Tax on Wild Lands	329,052	.87	330,293	.97
Inheritance and Estate Taxes	938,758	2.49	813,476	2.37
Gasoline Tax (Net)	5,801,498	15.36	4,375,292	12.77
Cigarette Tax (B)	1,964,411	5.20	1,371,516	4.00
Taxes on Public Utilities	1,995,892	5.29	2,048,360	5.98
Taxes on Insurance Companies	962,138	2.55	891,224	2.60
Motor Vehicle Registrations and Drivers' Licenses ..	4,535,327	12.01	4,015,077	11.71
Hunting and Fishing Licenses	551,798	1.46	445,596	1.30
Commission on Pari Mutuels (B)	164,757	.44	119,555	.35
Other Taxes	970,117	2.57	868,413	2.53
From Federal Government	4,549,235	12.05	5,082,137	14.83
From Cities, Towns and Counties	1,341,575	3.55	1,018,877	2.97
Service Charges for Current Services	1,090,347	2.89	1,074,177	3.13
Liquor and Beer (Net)	7,177,496	19.01	6,704,591	19.56
Other Revenues	587,864	1.56	347,401	1.01
Total Revenues	\$37,757,518	100.00	\$34,277,076	100.00

EXPENDITURES

General Administrative	\$ 1,200,979	3.36	\$ 1,246,368	4.00
Protection of Persons and Property	1,205,867	3.38	1,130,200	3.63
Development and Conservation of Natural Resources ..	2,283,221	6.40	1,963,037	6.30
Health, Welfare and Charities	10,235,023	28.67	9,244,868	29.66
Institutions	3,310,147	9.27	2,843,444	9.12
Education and Libraries	5,784,691	16.20	4,867,414	15.62
Highways and Bridges	3,289,955	9.23	6,631,983	21.28
Unemployment Compensation Administration	330,979	.93	213,183	.68
Interest on Bonded Debt	520,800	1.46	578,423	1.86
Miscellaneous	669,599	1.87	527,515	1.69
Total Operating Expenditures	\$33,831,261	94.76	\$29,246,435	93.84
Debt Retirement (A)	1,869,000	5.24	1,919,000	6.16
Total Expenditures	\$35,700,261	100.00	\$31,165,435	100.00
Excess of Revenues over Expenditures	\$ 2,057,257		\$ 3,111,641	
Excess Applied as Follows:				
General Fund Surplus	\$ 1,546,787		\$ 2,928,413	
Highway Fund Surplus	291,793		244,565	
Special Revenue Funds—Reserve for Authorized Expenditures	90,710		103,839	
Bond Fund Reserve for Contingencies	127,967		(165,176)	
	\$ 2,057,257		\$ 3,111,641	

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 \$464,258 for the year ended June 30, 1946 and \$26,283 for the year ended June 30, 1945 charged against Appropriation from Unappropriated Surplus.

(A) The above bond maturities in the current year plus \$750,000 of State of Maine War Bonds called in advance of maturity together with maturities of Public Service Enterprises in amount of \$20,000 result in total debt retirement of \$2,639,000.

(B) Last year Cigarette Tax Division and Maine State Racing Commission were operated as Public Service Enterprises and the net profits of each were reflected in General Fund. This year both divisions are operated under General Fund and the revenue as above is gross.

ALL FUNDS
BALANCE SHEETS
JUNE 30, 1946

	General Fund	Highway Fund
RECOGNIZED ASSETS		
Cash	\$ 3,675,673	\$ 3,050,259
Short Term U. S. Government Securities	4,354,464	4,035,795
Deposits with U. S. Treasury	—	—
Accounts and Notes Receivable:		
Tax Accounts	1,400,266	2
Other	346,865	208,307
	1,747,131	208,309
Less—Reserve for Losses	47,571	—
	1,699,560	208,309
Due from Other Funds (Contra)	3,154	75,000
Net Total Receivables	1,702,714	283,309
Inventories (See Note A)	—	—
Investments (See Note B)	1,677	—
Less—Reserve for Losses	140	—
Net Investments	1,537	—
Working Capital Advances to Other Funds (Contra)	3,346,607	380,000
Other Assets (See Note C)	132,156	32,155
Less—Reserve for Losses	130,238	—
Net Total Other Assets	1,918	32,155
Plant and Equipment	—	—
Less—Reserve for Depreciation	—	—
Net Plant and Equipment	—	—
Encumbered Future Revenue to Retire Bonded Indebtedness (Contra)	975,000	13,338,500
Accounts Receivable 1946-1977	—	—
Total Assets	\$14,057,913	\$21,120,018
LIABILITIES		
Accounts Payable	\$ 581,946	\$ 339,222
Due to Other Funds (Contra)	3,844	29,148
Other Current Liabilities	98,358	44,395
Total Current Liabilities	684,148	412,765
Bonds Payable (Contra)	975,000	13,338,500
Total Liabilities	1,659,148	13,751,265
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	1,138,592	2,981,069
For Authorized Expenditures for Unusual or Non-recurring Items	2,278,084	—
For Maine Post War Public Works	1,940,000	—
For State Contingent Account	500,000	—
For Contingencies	—	—
For Working Capital Advances (Contra)	3,346,607	380,000
For Trust and Agency Funds	—	—
For Unemployment Compensation Trust Fund	—	—
For Prepaid Contributions	—	—
To Retire Bonds	—	—
Total Reserves	9,203,283	3,361,069
Working Capital Advances from Other Funds	—	—
Donated Surplus	—	—
Total Contributions	—	—
Surplus or Deficiency Accounts (See Note D)	3,195,482	4,007,684
Total Reserves and Surplus	12,398,765	7,368,753
Total Liabilities, Reserves and Surplus	\$14,057,913	\$21,120,018
See Page No.	25	62

Contingent Liability: Bonds of Deer Isle-Sedgwick Bridge—\$432,000.

- (A) This Balance Sheet includes inventories and fixed assets of Public Service Enterprises and Working Capital Funds only.
 (B) The General Fund includes bank stock after allowance for probable loss in realization; while in Trust Funds investments are carried at cost less ratable amortization of any premium paid.
 (C) No allowance is provided in Trust Funds for loss on impounded bank accounts estimated to total some \$88,000.
 (D) The following unusual or non-recurring appropriations, effective subsequent to June 30, 1946, made by the Special Session of the Legislature, from General Fund Unappropriated Surplus have not been reflected in the Balance Sheet.

Other Special Revenue Funds	Proceeds of General Bond Issues	Public Service Enterprises	Working Capital Funds	Trust and Agency Funds	Unemployment Compensation Fund
\$ 803,332	\$164,886	\$1,113,999	\$ 400,208	\$ 997,640	\$ 200,335
—	500,000	—	—	—	—
—	—	—	—	—	36,703,800
126,270	—	—	—	60,456	110,493
83,170	—	10,204	35,946	34,578	—
209,440	—	10,204	35,946	95,034	110,493
788	—	—	520	—	—
208,652	—	10,204	35,426	95,034	110,493
—	—	—	29,395	4,800	—
208,652	—	10,204	64,821	99,834	110,493
—	—	2,391,127	255,879	—	—
—	—	28,000	—	7,239,389	—
—	—	—	—	—	—
—	—	28,000	—	7,239,389	—
—	—	—	—	—	—
750	—	33,529	—	88,178	—
—	—	31,949	—	—	—
750	—	1,580	—	88,178	—
—	—	124,055	1,989,471	—	—
—	—	74,600	1,095,366	—	—
—	—	49,455	894,105	—	—
—	—	2,100,000	—	—	—
—	—	1,364,432	—	—	—
\$1,012,734	\$664,886	\$7,058,797	\$1,615,013	\$8,425,041	\$37,014,628
\$ 90,842	\$ 9	\$ 292,257	\$ 26,642	\$ 20,021	\$ 15,373
330	1	75,440	430	3,156	—
4,100	—	60,067	517	—	—
95,272	10	427,764	27,589	23,177	15,373
—	—	2,100,000	—	—	—
95,272	10	2,527,764	27,589	23,177	15,373
917,462	632,645	—	—	39	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	32,231	—	—	—	—
—	—	—	—	—	—
—	—	—	—	8,310,849	—
—	—	—	—	—	36,999,255
—	—	—	—	90,976	—
—	—	1,500,000	—	—	—
917,462	664,876	1,500,000	—	8,401,864	36,999,255
—	—	3,000,000	726,607	—	—
—	—	—	1,000,000	—	—
—	—	3,000,000	1,726,607	—	—
—	—	31,033	(139,183)	—	—
917,462	664,876	4,531,033	1,587,424	8,401,864	36,999,255
\$1,012,734	\$664,886	\$7,058,797	\$1,615,013	\$8,425,041	\$37,014,628
78	87	94	106	113	73

General Fund Unappropriated Surplus June 30, 1946	\$3,195,482
Deduct Appropriations by Legislature:	
Education—Additional Training by Normal Schools	30,000
Education—Surplus Property Pool	50,000
Maine Development Commission—Promotion of New Industries	25,000
Total	105,000
Balance of General Fund Unappropriated Surplus after special appropriations	\$3,090,482

**ALL FUNDS
SUMMARY OF BONDED DEBT**

	Unmatured Bonds June 30, 1945	Current Transactions New Bonds Issued	Matured or Called	Unmatured Bonds June 30, 1946
General Fund				
State of Maine War Bonds	\$ 1,600,000	\$ —	\$ 850,000	\$ 750,000
Maine Agricultural Bonds	270,000	—	45,000	225,000
Highway Fund				
Highway and Bridge Bonds	15,062,500	—	1,724,000	13,338,500
Public Service Enterprises				
Kennebec Bridge Bonds	1,500,000	—	—	1,500,000
Waldo-Hancock Bridge Bonds	620,000	—	620,000	—
Waldo-Hancock Bridge Bonds	—	600,000	—	600,000
Total	\$19,052,500	\$600,000	\$3,239,000	\$16,413,500

**BONDS AUTHORIZED BUT UNISSUED
JULY 1, 1946**

Bonds Payable from Highway Fund	\$3,453,000
	\$3,453,000

The Maine State Office Building Authority and Maine Turnpike Authority have been authorized to issue bonds in unspecified amounts. These bonds will not be liabilities of the State and will be paid from rent paid by the State of Maine and from toll revenues, respectively.

The Private and Special Laws of 1945 authorized the reissue, during the biennium ending June 30, 1947, of \$3,453,000 in Highway and Bridge bonds for the purpose of raising funds to match Federal Aid Funds.

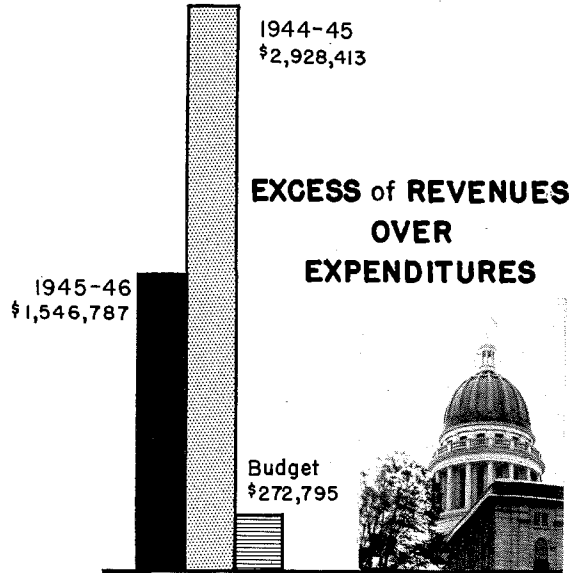
GENERAL FUND

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:

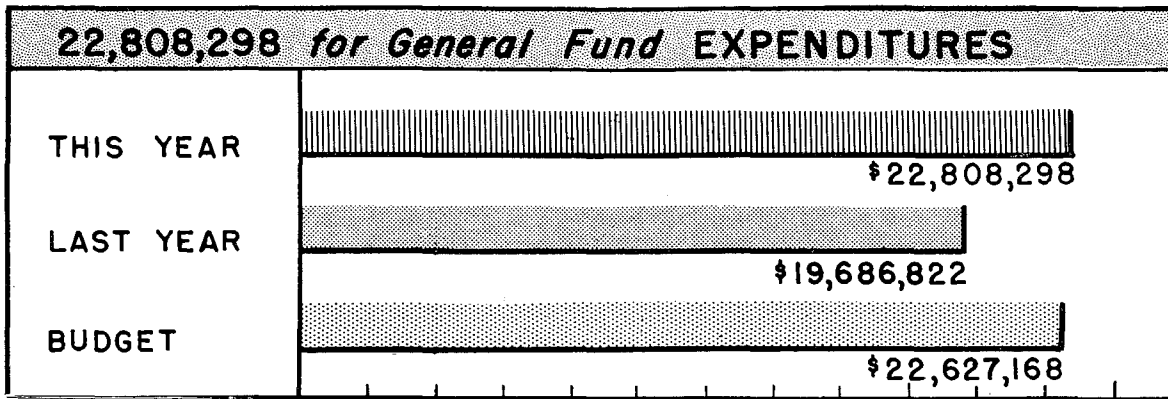
The years operations of the General Fund resulted in an excess of revenues over expenditures of \$1,546,787, a decrease of \$1,381,626 from last year. Although there was a net gain in the operation for the fiscal year, the General Fund surplus decreased \$2,571,973 over the previous year. The major decrease was due to appropriations made direct from Surplus for calling \$750,000 worth of bonds, Reserve for the Post War Public Works Reserve \$990,000, and increased appropriations for non-recurring expenditures \$1,044,426. The special legislative session also made special appropriations amounting to \$105,000, which will further decrease this surplus in the next fiscal year.

Revenues:

Revenues of the General Fund totaled \$24,355,085, of which \$19,416,624 was available for appropriation and \$4,938,461 was earmarked for departments. These revenues were \$1,739,850 more than last year, and \$1,455,122 more than budget estimates. Some of the larger increases in revenues were in Cigarette Tax, Liquor Profit and Hunting and Fishing Licenses. All of the above mentioned revenues were above the budget estimates.

24,355,085 in General Fund REVENUES	
THIS YEAR	\$24,355,085
LAST YEAR	\$22,615,235
BUDGET	\$22,899,963

Expenditures:



Total expenditures of the General Fund were \$22,808,298, an increase of \$3,121,476 over the previous year or \$181,130 over the budget. The increase in these expenditures, as can be seen, were nearly all anticipated in the budget. The largest increase was in the Health and Welfare and Charities Institutions and Education and Libraries. The above increases are attributed to increased price of commodities, personal services and increased costs of Old Age Assistance. In reviewing the expenditures by direct classification, Salaries and Wages show an increase of approximately \$426,463. Grants, Subsidies and Pensions, increased approximately \$2,160,000.

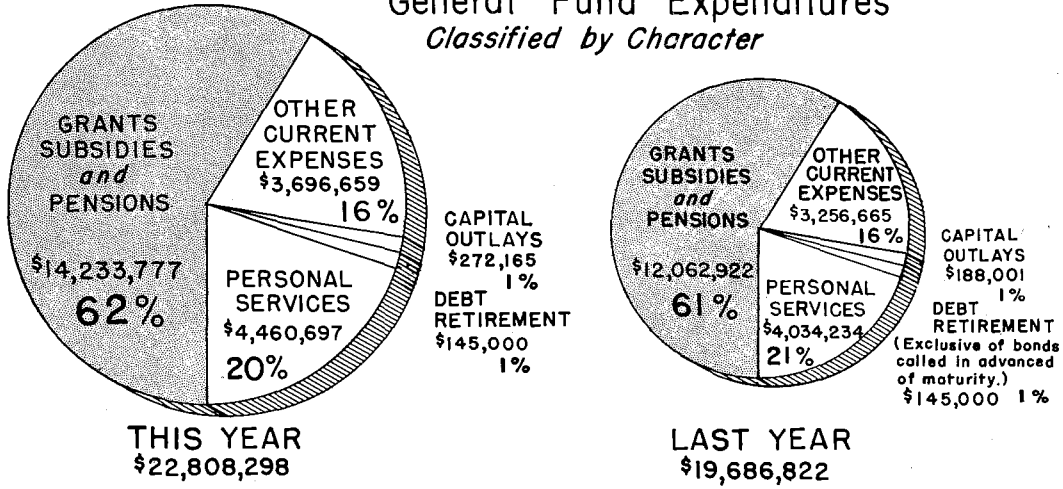
GRANTS TO CITIES AND TOWNS

	YEAR ENDED JUNE		
	1946	1945	1944
For Education:			
Tuition	\$ 183,387	\$ 150,803	\$ 149,599
Teaching Positions	2,020,535	1,024,273	1,031,734
Conveyance in Lieu of Teaching Positions	140,567	116,365	105,672
School Census	638,881	679,099	471,655
Temporary Residents' Conveyance	1,579	1,152	717
Equalization of Educational Opportunities	297,877	353,534	427,844
Equalization of Special Projects	5,071	2,126	575
Industrial Education	113,836	111,075	113,907
Vocational Education	11,231	9,596	5,607
Physical Education	39,755	28,615	34,467
Miscellaneous	9,850	9,517	11,100
Total Education	3,462,569	2,504,155	2,352,877
Miscellaneous:			
Grade Crossing Warning Signals	111	247	111
Control of White Pine Blister Rust	1,990	3,951	3,907
District Health Centers	3,756	4,981	4,683
Health and Welfare (Emergency Aid)	—	—	15,680
Library Service	9,435	8,978	8,783
Aid to Towns for Forest Fires	8,345	—	—
Total Miscellaneous	23,637	18,157	33,164
Total	\$3,486,206	\$2,522,312	\$2,386,041

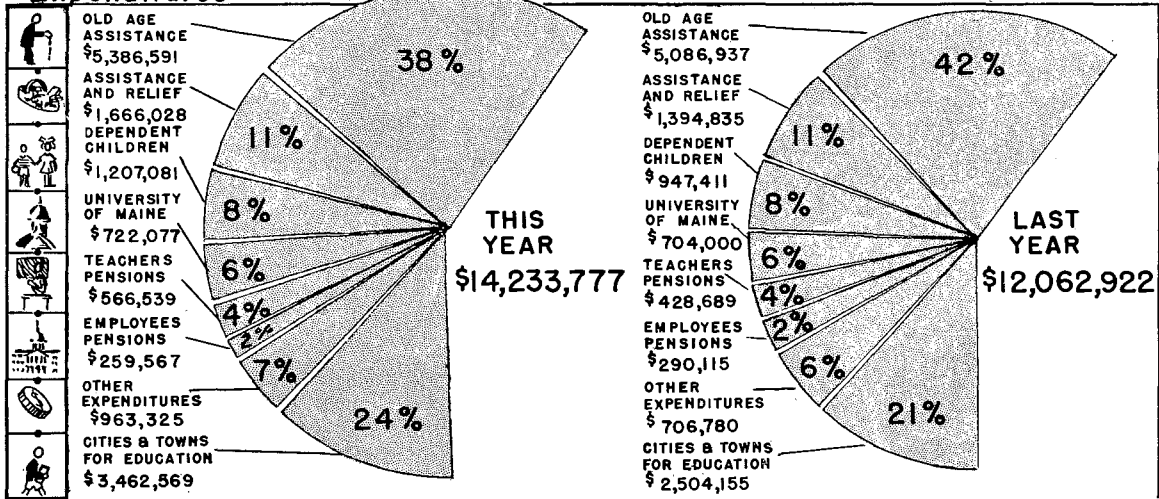
Extraordinary and Non-recurring Expenditures:

As of the first of the fiscal year there was carried forward from the previous year \$912,655. To this amount there was added by appropriation from Unappropriated Surplus by the Legislature \$1,829,476 for capital construction. As it has been very difficult to obtain materials there was only \$404,258 of this spent, thus leaving a balance of \$2,278,084 to be carried forward to the next fiscal year.

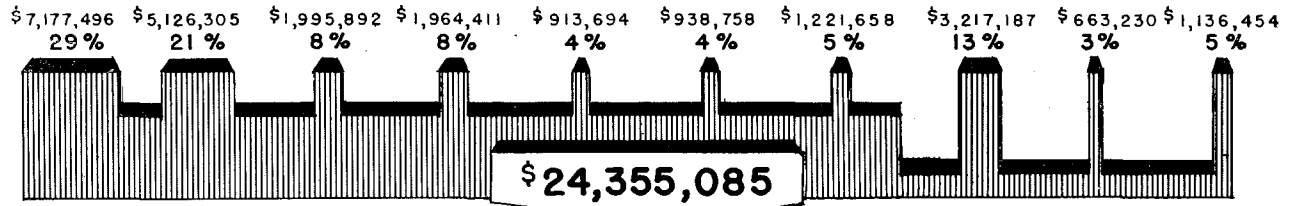
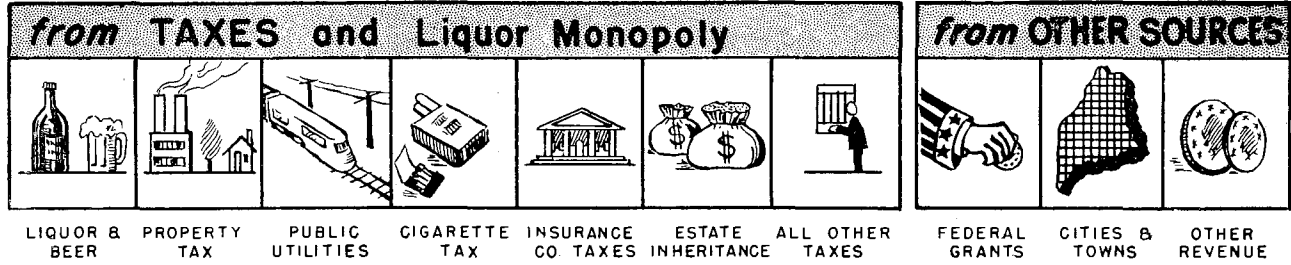
General Fund Expenditures
Classified by Character



Grants, Subsidies and Pensions
Expenditures



GENERAL FUND



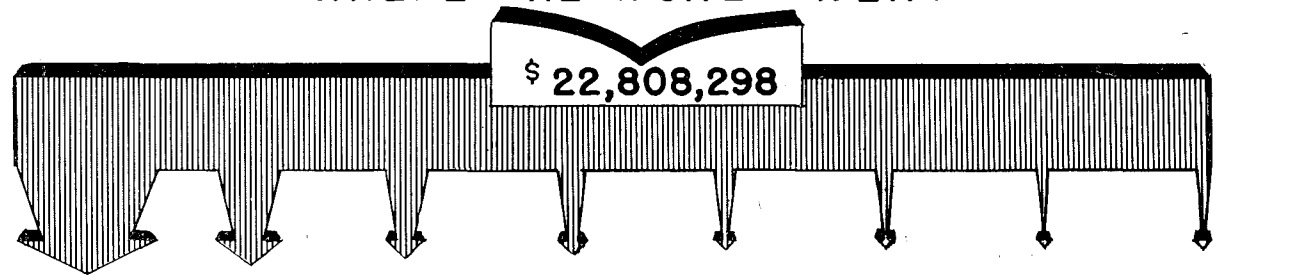
WHERE THE MONEY CAME FROM

\$19,338,214
or 79 %
came from
TAXES and LIQUOR

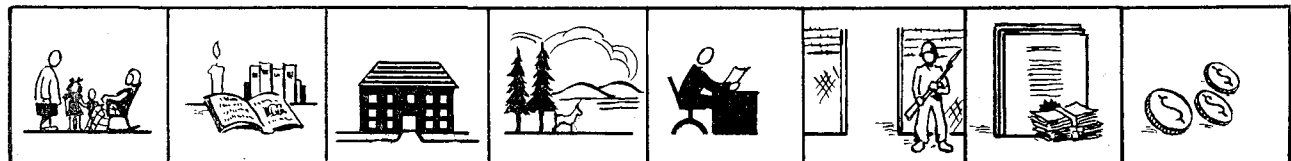


EXCESS
\$1,546,787

and WHERE THE MONEY WENT



43 %	25 %	14 %	7 %	5 %	3 %	1 %	2 %
\$ 9,643,571	\$ 5,684,506	\$ 3,310,147	\$ 1,562,394	\$ 1,152,635	\$ 688,187	\$ 169,100	\$ 597,758



HEALTH WELFARE CHARITIES	EDUCATION LIBRARIES	INSTITUTIONS	DEVELOPMENT CONSERVATION	GENERAL ADMINISTRATIVE	PROTECTION	DEBT SERVICE	ALL OTHER
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GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
YEARS ENDED JUNE 30

	1946	1945
REVENUES		
State Tax on Cities and Towns	\$ 4,797,253	\$ 4,771,091
State Tax on Wild Lands	329,052	330,293
Inheritance and Estate Taxes	938,758	813,476
Cigarette Tax*	1,964,411	1,371,515
Taxes on Public Utilities	1,995,892	2,048,360
Taxes on Insurance Companies	913,694	853,196
Commission on Pari Mutuels*	164,757	119,555
Hunting and Fishing Licenses	551,798	445,596
Other Taxes	505,103	443,211
From Federal Government	3,217,187	3,150,735
From Cities, Towns and Counties	663,230	585,145
Service Charges for Current Services	725,393	645,829
Liquor and Beer (Net)	7,177,496	6,704,591
Other Revenues	241,411	166,759
Contributions and Transfers:		
From Highway Fund	50,386	42,320
From Other Special Revenue Funds	11,443	14,708
From Public Service Enterprises	41,677	48,369
From Working Capital Funds	1,621	1,619
From Trust and Agency Funds	64,523	58,867
Total Revenues	\$24,355,085	\$22,615,235
EXPENDITURES		
General Administration	\$ 1,152,635	\$ 1,210,060
Protection of Persons and Property	688,187	473,453
Development and Conservation of Natural Resources	1,562,394	1,256,614
Health, Welfare and Charities	9,643,571	8,727,193
Institutions	3,310,147	2,831,968
Education and Libraries	5,684,506	4,509,731
Interest on Bonded Debt	24,100	25,700
Miscellaneous	83,505	28,807
Contributions and Transfers:		
To Highway Fund	45,853	36,435
To Other Special Revenue Funds	3,734	2,554
To Public Service Enterprises	7,293	1,307
To Working Capital Funds	200	—
To Trust and Agency Funds	457,173	438,000
Total Operating Expenditures	\$22,663,298	\$19,541,822
Debt Retirement	145,000	145,000
Total Expenditures	\$22,808,298	\$19,686,822
Excess of Revenues over Expenditures	\$ 1,546,787	\$ 2,928,413

* Last year Cigarette Tax Division and Maine State Racing Commission were operated as Public Service Enterprises and the net profit of each was reflected in General Fund. This year both divisions are operated under General Fund and the revenue as above is gross.

GENERAL FUND
COMPARATIVE BALANCE SHEET
JUNE 30

ASSETS	1946	1945
Cash	\$ 3,675,673	\$ 3,810,971
Short Term U. S. Government Securities	4,354,464	4,450,000
Accounts and Notes Receivable:		
Tax Accounts	1,400,266	1,332,886
Other	346,865	221,693
	1,747,131	1,554,579
Less—Reserve for Losses	47,571	82,934
Net Total Accounts and Notes Receivable	1,699,560	1,471,645
Due from Other Funds	3,154	—
Investments:		
Securities	1,677	1,740
Less—Reserve for Losses	140	140
Net Total Investments	1,537	1,600
Working Capital Advances to Other Funds	3,346,607	2,921,407
Other Assets	132,156	158,661
Less—Reserve for Losses	130,238	149,687
Net Total Other Assets	1,918	8,974
Encumbered Future Revenue to Retire Bonded Indebtedness (Contra)	975,000	1,870,000
Total Assets	\$14,057,913	\$14,534,597
LIABILITIES		
Accounts Payable	\$ 581,946	\$ 494,928
Due to Other Funds	3,844	—
Other Current Liabilities	98,358	149,569
Total Current Liabilities	684,148	644,497
Bonds Payable (Contra)	975,000	1,870,000
Total Liabilities	\$ 1,659,148	\$ 2,514,497
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	\$ 1,138,592	\$ 968,583
For Authorized Expenditures for Unusual or Non-Recurring Items	2,278,084	912,655
For Post War Public Works	1,940,000	950,000
For State Contingent Account	500,000	500,000
For Working Capital Advances	3,346,607	2,921,407
Total Reserves	\$ 9,203,283	\$ 6,252,645
Surplus Accounts:		
Unappropriated Surplus	\$ 3,195,482	\$ 5,767,455
Total Reserves and Surplus	\$12,398,765	\$12,020,100
Total Liabilities, Reserves and Surplus	\$14,057,913	\$14,534,597

GENERAL FUND
ANALYSIS OF UNAPPROPRIATED SURPLUS
YEARS ENDED JUNE 30

	1946	1945
BALANCE AT START OF YEAR	\$5,767,455	\$4,102,918
Adjustments Affecting Previous Years' Transactions	50,795	(28,601)
	\$5,818,250	\$4,074,317
Additions:		
Excess of Revenues over Expenditures	\$1,546,787	\$2,928,413
Transfer of Balances of Discontinued Other Special Revenue Funds	—	173,646
Transfer from Trust and Agency Funds	—	104
Decreases in Reserves:		
Reserve for Authorized Expenditures	—	674,767
Reserve for Institutional Emergencies	—	64,898
Total Additions	\$1,546,787	\$3,841,828
Total	\$7,365,037	\$7,916,145
Deductions:		
Closing of 1936-37 Deficiency Account per Chapter 133, P. L. 1945	—	\$ 592,111
Bonds Called in Advance of Maturity (Including Premium of \$15,000)	\$ 765,000	—
Appropriations for Unusual or Non-recurring Expenditures	1,829,476	785,000
Increases in Reserves:		
Reserve for Working Capital Advances	425,000	571,579
State Contingent Account	—	200,000
Reserve for Post War Public Works	990,000	—
Reserve for Authorized Expenditures	160,079	—
Total Deductions	\$4,169,555	\$2,148,690
BALANCE AT END OF YEAR	\$3,195,482	\$5,767,455

The following unusual or non-recurring appropriations, effective subsequent to June 30, 1946, made by the Special Session of the Legislature from the General Fund Unappropriated Surplus, have not been reflected in the balance.

Unappropriated Surplus June 30, 1946		\$3,195,482
Deduct Appropriations by Legislature:		
Education—Additional Training by Normal Schools	\$ 30,000	
Education—Surplus Property Pool	50,000	
Maine Development Commission—Promotion of New Industries	25,000	105,000
Balance of Unappropriated Surplus after Special Appropriations		<u>\$3,090,482</u>

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

	1946	1945
Estimated Revenues in Excess of Estimated Expenditures		
Estimated Revenues (See Page 27)	\$22,899,963	\$19,350,754
Estimated Expenditures (See Page 46)	22,627,168	19,117,091
	272,795	233,663
Revenues in Excess of Estimated Revenues		
Actual Revenues (See Page 27)	24,355,085	22,615,235
Estimated Revenues (See Page 27)	22,899,963	19,350,754
	1,455,122	3,264,481
Total Additions Through Revenues	1,727,917	3,498,144
Expenditures in Excess of Estimates		
Expenditures (See Page 46)	22,808,298	19,686,822
Estimated Expenditures (See Page 46)	22,627,168	19,117,091
	181,130	569,731
Excess of Revenues over Expenditures		
Transferred to Surplus	\$ 1,546,787	\$ 2,928,413

GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

REVENUES	TOTALS			DETAIL OF THIS YEAR	
	1946	1945	Budget	Available for Appropriation	Earmarked for Departments
Taxes					
Property Taxes:					
State Tax on Cities and Towns	\$ 4,797,253	\$ 4,771,091	\$ 4,797,978	\$ 4,797,253	—
State Tax on Wild Lands	329,052	330,293	330,293	329,052	—
Other Property Taxes (Including Interest)	24,134	21,955	19,700	24,134	—
Inheritance and Estate Taxes	938,758	813,476	800,000	938,758	—
Cigarette Tax*	1,964,411	1,371,515	1,634,810	1,964,411	—
Taxes on Specific Businesses or Occupations:					
Corporations	236,206	212,550	208,250	236,206	—
Public Utilities	1,995,892	2,048,360	1,824,200	1,995,892	—
Insurance Companies	913,694	853,196	886,285	913,694	—
Banks	138,203	147,149	143,620	138,203	—
Commission on Pari Mutuels*	164,757	119,555	100,000	164,757	—
Other	\$ 101,981	57,662	71,093	73,622	\$ 28,359
Hunting and Fishing Licenses	551,798	445,596	401,739	—	551,798
Other Taxes	4,579	3,895	7,256	4,579	—
Fines, Forfeits and Penalties	28,342	20,785	14,095	8,540	19,802
Revenues from Use of Money and Property	48,032	51,965	19,334	41,698	6,334
Revenues from Other Agencies:					
Federal Government	3,217,187	3,150,735	3,445,114	—	3,217,187
Cities and Towns	663,230	585,145	632,195	220,494	442,736
Other	121,112	70,987	60,300	15,517	105,595
Service Charges for Current Services:					
Rents	45,749	48,426	36,301	5,945	39,804
Sale of Commodities	394,917	389,713	379,844	15,584	379,333
Sale of Services	284,727	207,690	249,108	220,048	64,679
Contributions and Transfers:					
From Highway Fund	50,386	42,320	47,276	50,036	350
From Other Special Revenue Funds	11,443	14,708	8,702	2,907	8,536
From Public Service Enterprises:					
Liquor (Net)	7,177,496	6,704,591	6,700,000	7,177,496	—
Other	41,677	48,369	50,546	41,677	—
From Working Capital Funds	1,621	1,619	1,309	1,621	—
From Trust and Agency Funds	64,523	58,867	20,450	34,687	29,836
Sale and Compensation for Loss of Property	43,925	23,022	10,165	(187)	44,112
Total	\$24,355,085	\$22,615,235	\$22,899,963	\$19,416,624	\$4,938,461

* Last year Cigarette Tax Division and Maine State Racing Commission were operated as Public Service Enterprises and the net profit of each was reflected in General Fund. This year both divisions are operated under General Fund and the revenue as above is gross.

GENERAL FUND
SUMMARY STATEMENT OF APPROPRIATIONS AND EXPENDITURES
YEAR ENDED JUNE 30, 1946

	Reserved for Authorized Expenditures at Start of Year	Appropriations By:	
		Legislature	Governor and Council
General Administration (Including Legislative and Judicial)	\$ 54,597	\$ 1,141,131	\$ 79,776
Protection of Persons and Property	24,468	594,593	187,025
Development and Conservation of Natural Resources ..	551,263	993,167	27,972
Health and Sanitation	19,740	214,500	2,616
Welfare and Charities	276,612	5,539,528	89,119
State Hospitals and Sanatoriums	—	2,352,659	24,019
Correctional Institutions	—	741,229	44,395
Education and Libraries	45,779	5,586,777	149,934
Recreation, Parks, etc.	5,282	41,532	—
Interest on Bonded Debt	—	21,625	—
Miscellaneous	773	44,063	—
Contributions and Transfers to Other Funds	—	326,150	279
	<u>\$978,514</u>	<u>\$17,596,954</u>	<u>\$605,135</u>
Debt Retirement	—	100,000	—
Total	<u>\$978,514 (A)</u>	<u>\$17,696,954</u>	<u>\$605,135 (B)</u>
<hr/>			
(A) Reserve for Authorized Expenditures per Page 25	\$968,583		
Adjustment of Reserve	9,931		
Reserve for Authorized Expenditures (as above)	<u>\$978,514</u>		

Earmarked Revenue (See Page 27)	Inter-departmental Transfers	Total Available (See Page 37)	Expenditures (See Page 46)	Unexpended Balances Lapsed (See Page 49)	Reserve for Authorized Expenditures (Carrying Balances) (See Page 49)
\$ 22,678	\$ (73)	\$ 1,298,109	\$ 1,152,635	\$ 78,021	\$ 67,453
3,617	20,347	830,050	688,187	46,222	95,641
658,103	(48,297)	2,182,208	1,562,394	21,905	597,909
33,661	(24,103)	246,414	233,785	1,152	11,477
3,553,597	7,437	9,466,293	9,409,786	6,613	49,894
162,498	(39,362)	2,499,814	2,432,988	34,367	32,459
119,961	34,026	939,611	877,160	3,468	58,983
375,041	(195,060)	5,962,471	5,684,506	60,109	217,856
4,993	(1,561)	50,246	44,371	3,623	2,252
4,312	2,475	28,412	24,100	4,312	—
—	—	44,836	39,134	1,034	4,668
—	199,171	525,600	514,252	11,348	—
\$4,938,461	\$ (45,000)	\$24,074,064	\$22,663,298	\$272,174	\$1,138,592
—	45,000	145,000	145,000	—	—
\$4,938,461	—	\$24,219,064	\$22,808,298	\$272,174	\$1,138,592

(B) From Contingent Account \$451,438
 From Emergency War Fund 153,697
\$605,135

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

	Amounts Available	
	1946	1945
GENERAL ADMINISTRATION		
Accounts and Control, Bureau of	\$ 223,838	\$ 183,350
Attorney General, Department of	109,027	100,934
Audit, Department of	49,760	46,341
Emergency Municipal Finance Board	1,000	5,000
Executive, Department of	87,312	62,744
Finance Commissioner and Bureau of Budget	18,575	25,060
Legislative	66,168	326,647
Revisor of Statutes	27,115	9,500
Judicial	234,385	197,348
Personnel Board	18,405	18,824
Public Buildings, Superintendent of	223,529	147,774
Purchases, Bureau of	43,673	40,016
Secretary of State, Department of	37,306	51,763
Taxation, Bureau of	124,661	74,393
Treasurer of State, Department of	31,005	34,763
Interstate Cooperation, Commission for	2,000	2,150
Legislation, Commissioners of Uniform	350	350
	\$ 1,298,109	\$ 1,326,957
PROTECTION OF PERSONS AND PROPERTY		
Adjutant General, Department of	\$ 322,187	\$ 187,409
Banks and Banking, Department of	71,021	55,364
Boxing Commission	4,500	—
Emergency War Fund	170,566	137,659
War Veterans' Services	47,440	—
Fisheries and Game, Department of Inland (Search for Lost Persons)	1,500	5,000
Industrial Accident Commission	63,500	43,515
Insurance, Department of	22,168	19,400
Labor and Industry, Department of	29,500	25,553
State Police (Fingerprinting of School Children)	9,582	10,000
Public Utilities Commission	75,466	73,020
Racing Commission	12,620	—
	\$ 830,050	\$ 556,920
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Agriculture, Department of	\$ 430,762	\$ 331,863
Development Commission, Maine	224,148	265,826
Fisheries and Game, Department of Inland	1,225,189	1,017,571
Forestry, Department of	125,711	74,316
Sea and Shore Fisheries, Department of	175,298	149,850
Atlantic States Marine Fisheries Commission	1,100	1,000
	\$ 2,182,208	\$ 1,840,426
HEALTH AND SANITATION		
Health, Bureau of	\$ 233,567	\$ 225,120
Sanitary Water Board	12,847	1,300
	\$ 246,414	\$ 226,420

DETAIL OF THIS YEAR

Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 215,750	—	\$ 223,750	\$ (14)	\$ 102
108,800	—	109,027	—	—
48,500	—	49,700	(3)	63
1,000	—	1,000	—	—
69,880	\$ 502	71,896	—	14,914
17,300	1,275	17,300	—	—
25,000	39,985	23,648	—	2,535
15,412	—	27,115	—	—
234,400	—	234,400	(15)	—
17,600	805	17,600	—	—
156,580	12,030	206,450	(8)	5,057
41,715	—	43,674	(1)	—
37,850	—	37,850	(544)	—
124,124	—	124,124	537	—
30,650	—	31,023	(25)	7
2,000	—	2,000	—	—
350	—	350	—	—
\$ 1,146,911	\$ 54,597	\$ 1,220,907	\$ (73)	\$ 22,678
\$ 312,173	\$ 4,039	\$ 318,291	\$ (231)	\$ 88
68,820	—	68,820	—	2,201
4,500	—	4,500	—	—
—	16,974	153,347	—	245
—	—	26,440	21,000	—
1,500	—	1,500	—	—
63,500	—	63,500	—	—
21,800	369	21,800	(1)	—
29,000	—	29,500	—	—
10,000	—	10,000	(418)	—
72,470	3,086	71,300	(3)	1,083
12,000	—	12,620	—	—
\$ 595,763	\$ 24,468	\$ 781,618	\$ 20,347	\$ 3,617
\$ 393,244	\$ 33,678	\$ 419,195	\$ (47,497)	\$ 25,386
200,000	74,147	150,000	—	1
724,806	416,301	200,000	284	608,604
119,349	—	102,138	(14)	23,587
143,800	27,137	148,706	(1,070)	525
1,100	—	1,100	—	—
\$ 1,582,299	\$551,263	\$ 1,021,139	\$ (48,297)	\$ 658,103
\$ 239,036	\$ 19,740	\$ 204,500	\$ (24,084)	\$ 33,411
10,000	—	12,616	(19)	250
\$ 249,036	\$ 19,740	\$ 217,116	\$ (24,103)	\$ 33,661

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

	Amounts Available	
	1946	1945
WELFARE AND CHARITIES		
Administration—Welfare	\$ 645,685	\$ 616,550
Blind, Aid to	307,444	351,315
Education of	20,942	24,699
Service for	5,550	4,681
Rehabilitation of	6,791	5,081
Charitable Institutions	38,320	48,770
Children, Aid to Dependent	1,207,143	966,836
Board and Care of Neglected	563,730	460,819
Home for Military and Naval	39,366	31,010
Deaf, Maine School for	61,526	49,501
Hospitals, Public and Private	288,000	288,000
Indians, Passamaquoddy	70,014	66,033
Penobscot	49,516	47,427
Indian Island to Old Town Ferry	5,000	—
Insane, Examination and Commitment of	174	500
Old Age Assistance, Benefits	5,388,244	5,281,299
Burials	54,015	56,242
Paupers, Support of State (Includes Jefferson Camp)	436,871	422,645
Pensions, Special	58,907	63,747
Soldiers, Sailors, and their Widows, Burial of	400	1,500
Soldiers and Sailors, Support of Dependent	34,936	47,076
World War Assistance	182,219	105,404
Towns, Emergency Aid to	—	50,000
G. A. R., Department of Maine	1,500	1,500
	\$ 9,466,293	\$ 8,990,635
STATE HOSPITALS AND SANATORIUMS		
Administration, Department of Institutional Service	\$ 17,604	\$ 11,997
Augusta State Hospital	670,299	534,099
Bangor State Hospital	586,320	483,658
Central Maine Sanatorium	266,673	234,017
Northern Maine Sanatorium	154,525	134,161
Pownal State School	544,111	458,302
Western Maine Sanatorium	209,282	198,174
Emergency Tuberculosis Services	51,000	—
	\$ 2,499,814	\$ 2,054,408
CORRECTIONAL INSTITUTIONS		
State School for Boys	\$ 167,396	\$ 166,400
State School for Girls	156,136	130,372
State School for Girls—Purchase of Land	—	450
State Reformatory for Men	136,658	109,342
Maine State Prison	328,780	246,805
State Reformatory for Women	136,412	114,756
Parole Board	14,229	9,885
	\$ 939,611	\$ 778,010

DETAIL OF THIS YEAR

Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 706,499	\$ 29,724	\$ 499,995	\$ (55,954)	\$ 171,920
325,734	15,678	140,000	10,989	140,777
25,000	—	25,000	(4,058)	—
7,745	525	7,745	(2,779)	59
8,000	1,368	4,000	(2,218)	3,641
38,320	—	38,320	—	—
1,130,004	18,394	438,000	55,485	695,264
526,275	—	535,400	28,354	(24)
27,980	—	28,600	10,225	541
62,925	—	61,425	(4,899)	5,000
288,000	—	288,000	—	—
60,995	—	60,000	7,402	2,612
46,720	—	46,200	1,994	1,322
5,000	5,000	—	—	—
500	—	500	(326)	—
5,319,061	195,287	2,639,536	26,805	2,526,616
65,000	—	65,000	(11,085)	100
472,880	10,636	460,000	(39,534)	5,769
71,532	—	71,532	(12,625)	—
1,000	—	1,000	(600)	—
38,000	—	38,000	(3,064)	—
100,000	—	178,894	3,325	—
—	—	—	—	—
1,500	—	1,500	—	—
\$ 9,328,670	\$276,612	\$ 5,628,647	\$ 7,437	\$3,553,597
\$ 17,659	—	\$ 17,659	\$ (55)	—
719,595	—	663,000	(38,153)	\$ 45,452
572,312	—	556,000	13,939	16,381
278,836	—	275,000	(13,106)	4,779
148,000	—	150,200	—	4,325
529,836	—	483,819	(3,432)	63,724
209,718	—	180,000	1,445	27,837
51,000	—	51,000	—	—
\$ 2,526,956	—	\$ 2,376,678	\$ (39,362)	\$ 162,498
\$ 153,110	—	\$ 145,000	—	\$ 22,396
153,300	—	147,000	\$ (5,173)	14,309
—	—	—	—	—
140,045	—	120,000	(2)	16,660
245,665	—	230,000	42,956	55,824
140,900	—	129,395	(3,755)	10,772
14,229	—	14,229	—	—
\$ 847,249	—	\$ 785,624	\$ 34,026	\$ 119,961

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

	Amounts Available	
	1946	1945
EDUCATION AND LIBRARIES		
Education, Department of:		
State School Fund		
Subsidies Paid to Cities and Towns:		
For Plans and Surveys	\$ 14,724	—
For Tuition	183,387	\$ 150,803
For Teaching Positions	2,020,535	1,042,759
For School Census	639,000	697,099
For Conveyance in Lieu of Teaching Positions ..	140,567	116,365
For Temporary Residents	1,579	1,152
Administration	96,460	80,500
Aid to Academies	120,000	98,437
State Contribution—Maine Teachers' Retirement Association	—	—
Normal and Training Schools	471,037	425,787
Schooling of Children in Unorganized Territories	112,394	87,090
Superintendents of Towns Comprising School Unions	164,420	163,294
Vocational Education and Rehabilitation	405,552	237,681
Education of Orphans of Veterans	1,200	—
Special Education for Physically Handicapped Children ..	7,500	—
Secondary Education for Island Children	5,000	—
Board of Approval of Institutions Offering Specialized Training	5,000	—
Physical Education	35,000	28,615
Pensions for Retired Teachers—Non-contributory Only ..	397,647	285,316
Equalization of Educational Opportunities	310,113	355,660
Sub-Total	\$ 5,131,115	\$ 3,770,558
Historian, State	1,275	1,189
Library, Maine State	58,004	44,729
Maritime Academy, Maine	50,000	50,000
University of Maine	707,077	704,000
University of Maine, Housing Project	15,000	—
	\$ 5,962,471	\$ 4,570,476
RECREATION, PARKS, ETC.		
State Park Commission	\$ 32,077	\$ 17,176
Baxter State Park Commission	3,125	2,116
Military Forts and Reservations	15,044	9,622
State Museum	—	2,000
	\$ 50,246	\$ 30,914
INTEREST ON BONDED DEBT		
Maine Improvement Bonds	—	\$ 19,250
Maine Agricultural Bonds	\$ 2,475	2,700
Maine War Bonds	25,937	28,964
	\$ 28,412	\$ 50,914
MISCELLANEOUS		
Miscellaneous Acts and Resolves	\$ 44,836	\$ 5,136

DETAIL OF THIS YEAR				
Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
—	—	—	—	\$ 14,724
\$ 155,000	—	\$ 155,000	\$ 28,387	—
2,019,000	—	2,019,000	1,535	—
496,000	—	496,000	143,000	—
120,000	—	120,000	20,567	—
1,500	—	1,500	79	—
97,721	—	96,330	(1)	131
120,000	—	120,000	—	—
—	—	194,602	(194,602)	—
409,322	\$ 46,862	211,756	(457)	212,876
115,775	—	105,000	6,932	462
165,770	—	164,320	—	100
271,066	(1,858)	316,856	5,000	85,554
1,200	—	1,200	—	—
7,500	—	7,500	—	—
5,000	—	5,000	—	—
5,000	—	5,000	—	—
35,000	—	35,000	—	—
382,600	—	382,600	(30,500)	45,547
483,000	—	470,000	(175,000)	15,113
\$ 4,890,454	\$ 45,004	\$ 4,906,664	\$(195,060)	\$ 374,507
1,540	775	500	—	—
56,570	—	57,470	—	534
50,000	—	50,000	—	—
707,077	—	707,077	—	—
—	—	15,000	—	—
\$ 5,705,641	\$ 45,779	\$ 5,736,711	\$(195,060)	\$ 375,041
\$ 32,606	\$ 581	\$ 28,000	\$ (36)	\$ 3,532
3,500	—	4,525	(1,525)	125
13,775	4,701	9,007	—	1,336
—	—	—	—	—
\$ 49,881	\$ 5,282	\$ 41,532	\$ (1,561)	\$ 4,993
—	—	—	—	—
\$ 2,475	—	—	\$ 2,475	—
21,625	—	\$ 21,625	—	\$ 4,312
\$ 24,100	—	\$ 21,625	\$ 2,475	\$ 4,312
\$ 44,423	\$ 773	\$ 44,063	—	—

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

	Amounts Available	
	1946	1945
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
To Highway Fund:		
State Police—Departmental Operations	\$ 45,731	\$ 37,514
State Police—Construction of Barracks	2,500	—
Miscellaneous	217	—
To Other Special Revenue Funds:		
Audit Municipal Division	1,429	1,021
Maine Forestry District	1,525	1,506
Board of Bar Examiners	15	27
Bureau of Health	765	—
To Public Service Enterprises—Augusta Airport	8,000	8,000
To Working Capital Funds:		
Business Enterprise—Program for the Blind	200	—
To Trust and Agency Funds:		
Employees' Retirement System—Pension Fund	227,760	260,115
Employees' Retirement System—Expense Fund	10,000	10,000
Maine Teachers' Retirement Association	194,602	143,373
To Increase Trust Fund Earnings to Statutory Rates	32,856	41,589
	\$ 525,600	\$ 503,145
Total Available for Operating Expenditures	\$24,074,064	\$20,934,361
DEBT RETIREMENT		
Maine Improvement Bonds	—	\$ 75,000
Maine Agricultural Bonds	\$ 45,000	45,000
Maine War Bonds	100,000	100,000
	\$ 145,000	\$ 220,000
Total Available for Expenditures	\$24,219,064	\$21,154,361
(A) Reserve for Authorized Expenditures per Page 25	\$ 968,583	
Adjustment of Reserve	9,931	
Reserve for Authorized Expenditures (as above)	<u>\$ 978,514</u>	

DETAIL OF THIS YEAR				
Budget	Reserve for Authorized Expenditures at Start of Year	Appropriations	Transfers	Earmarked Revenues
\$ 45,313	—	\$ 45,313	\$ 418	—
2,500	—	2,500	—	—
—	—	—	217	—
1,650	—	—	1,429	—
1,525	—	—	1,525	—
—	—	—	15	—
—	—	—	765	—
8,000	—	8,000	—	—
—	—	—	200	—
227,760	—	227,760	—	—
10,000	—	10,000	—	—
194,602	—	—	194,602	—
32,577	—	32,856	—	—
\$ 523,927	—	\$ 326,429	\$ 199,171	—
\$22,624,856	\$978,514	\$18,202,089	\$ (45,000)	\$4,938,461
—	—	—	—	—
\$ 45,000	—	—	\$ 45,000	—
100,000	—	\$ 100,000	—	—
\$ 145,000	—	\$ 100,000	\$ 45,000	—
\$22,769,856	\$978,514 (A)	\$18,302,089	—	\$4,938,461

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

	TOTAL	
	1946	1945
GENERAL ADMINISTRATION		
Accounts and Control, Bureau of	\$ 211,622	\$ 183,350
Attorney General, Department of	91,673	94,260
Audit, Department of	49,667	46,340
Emergency Municipal Finance Board	—	1,308
Executive, Department of	69,250	61,893
Finance Commissioner and Bureau of Budget	16,904	20,255
Legislative	49,862	281,137
Revisor of Statutes	23,676	9,048
Judicial	209,878	174,275
Personnel Board	17,548	15,652
Public Buildings, Superintendent of	191,422	135,357
Purchases, Bureau of	41,458	35,904
Secretary of State, Department of	34,029	50,090
Taxation, Bureau of	114,271	67,032
Treasurer of State, Department of	29,586	32,020
Interstate Cooperation, Commission for	1,789	1,940
Legislation, Commissioners of Uniform	—	199
	\$ 1,152,635	\$ 1,210,060
PROTECTION OF PERSONS AND PROPERTY		
Adjutant General, Department of	\$ 220,110	\$ 182,334
Banks and Banking, Department of	67,163	48,903
Boxing Commission	3,732	—
Emergency War Fund	159,631	82,216
War Veterans' Services	44,661	—
Industrial Accident Commission	52,054	40,536
Insurance, Department of	20,363	15,981
Labor and Industry, Department of	29,482	25,553
Public Utilities Commission	69,595	68,795
Fisheries and Game, Department of Inland (Search for Lost Persons)	398	604
State Police (Fingerprinting of School Children)	8,378	8,531
Racing Commission	12,620	—
	\$ 688,187	\$ 473,453
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Agriculture, Department of	\$ 400,550	\$ 289,109
Development Commission, Maine	192,997	170,629
Fisheries and Game, Department of Inland	729,660	601,271
Forestry, Department of	108,057	73,399
Sea and Shore Fisheries, Department of	130,030	121,206
Atlantic States Marine Fisheries Commission	1,100	1,000
	\$ 1,562,394	\$ 1,256,614
HEALTH AND SANITATION		
Health, Bureau of	\$ 222,090	\$ 181,468
Sanitary Water Board	11,695	1,290
	\$ 233,785	\$ 182,758

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 215,750	\$ 139,253	\$ 65,325	\$ 38	\$ 7,006	—
103,800	79,674	11,887	—	112	—
48,500	42,960	6,501	7	199	—
1,000	—	—	—	—	—
69,880	38,361	28,990	660	1,239	—
17,300	13,297	2,713	—	894	—
15,000	2,345	47,517	—	—	—
15,412	9,002	14,674	—	—	—
234,400	170,277	7,794	31,807	—	—
17,600	13,634	3,025	—	889	—
156,580	95,361	44,171	505	51,385	—
41,715	35,419	5,281	—	758	—
37,850	17,856	16,138	—	35	—
124,124	54,555	56,922	1,500	1,294	—
30,650	18,203	11,383	—	—	—
2,000	—	1,789	—	—	—
350	—	—	—	—	—
\$ 1,131,911	\$ 730,197	\$ 324,110	\$ 34,517	\$ 63,811	—
\$ 312,173	\$ 114,004	\$ 100,710	\$ 2,636	\$ 2,760	—
68,820	46,899	20,264	—	—	—
4,500	2,436	1,296	—	—	—
—	8,062	1,569	150,000	—	—
—	18,776	24,917	—	968	—
63,500	44,398	6,948	—	708	—
21,800	15,314	4,195	—	854	—
29,000	22,969	6,406	—	107	—
72,470	54,865	7,427	7,303	—	—
1,500	—	339	—	59	—
10,000	6,659	829	—	890	—
12,000	10,378	2,242	—	—	—
\$ 595,763	\$ 344,760	\$ 177,142	\$ 159,939	\$ 6,346	—
\$ 391,815	\$ 136,157	\$ 137,970	\$ 122,274	\$ 4,149	—
200,000	27,637	156,933	6,151	2,276	—
665,347	366,005	274,965	36,466	52,224	—
119,324	72,830	22,874	10,336	2,017	—
133,300	82,501	45,245	1,031	1,253	—
1,100	—	—	1,100	—	—
\$ 1,510,886	\$ 685,130	\$ 637,987	\$ 177,358	\$ 61,919	—
\$ 239,036	\$ 129,294	\$ 78,609	\$ 8,813	\$ 5,374	—
10,000	4,863	3,981	—	2,851	—
\$ 249,036	\$ 134,157	\$ 82,590	\$ 8,813	\$ 8,225	—

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

	TOTAL	
	1946	1945
WELFARE AND CHARITIES		
Administration—Welfare	\$ 635,906	\$ 566,732
Blind, Aid to	299,917	294,741
Education of	20,942	18,404
Services for	5,550	4,156
Rehabilitation of	3,566	1,431
Charitable Institutions	31,707	36,915
Children, Aid to Dependent	1,207,143	945,916
Board and Care of Neglected	563,730	458,697
Home for Military and Naval	39,366	31,010
Deaf, Maine School for	60,028	49,501
Hospitals, Public and Private	288,000	287,977
Indians, Passamaquoddy	70,014	66,033
Penobscot	49,516	46,033
Indian Island Old Town Ferry	—	—
Insane, Examination and Commitment of	174	313
Old Age Assistance	5,442,259	5,143,179
Paupers, Support of State (Includes Jefferson Camp)	414,006	389,334
Pensions, Special	58,907	56,831
Soldiers, Sailors, and their Widows, Burial of	400	800
Soldiers and Sailors, Support of Dependent	34,936	38,793
World War Assistance	182,219	105,404
Towns, Emergency Aid to	—	735
G. A. R. Department of Maine	1,500	1,500
	\$ 9,409,786	\$ 8,544,435
STATE HOSPITALS AND SANATORIUMS		
Administration, Department of Institutional Service	\$ 14,526	\$ 11,997
Augusta State Hospital	652,083	534,099
Bangor State Hospital	586,320	483,658
Central Maine Sanatorium	264,227	234,017
Northern Maine Sanatorium	151,651	134,161
Pownal State School	538,266	458,302
Western Maine Sanatorium	209,282	198,174
Emergency Tuberculosis Services	16,633	—
	\$ 2,432,988	\$ 2,054,408
CORRECTIONAL INSTITUTIONS		
State School for Boys	\$ 159,531	\$ 166,401
State School for Girls	146,571	130,371
State Reformatory for Men	136,327	109,342
Maine State Prison	298,780	246,805
State Reformatory for Women	122,955	114,756
Parole Board	12,996	9,885
	\$ 877,160	\$ 777,560

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 706,499	\$ 496,906	\$ 128,829	\$ 1,845	\$ 8,326	—
325,734	—	20	299,897	—	—
25,000	—	—	20,942	—	—
7,745	—	2,682	2,802	66	—
8,000	7	195	3,364	—	—
38,320	—	—	31,707	—	—
1,130,004	—	—	1,207,143	—	—
526,275	—	4,737	558,959	34	—
27,980	13,665	22,013	732	2,956	—
62,925	40,400	19,230	—	398	—
288,000	—	—	288,000	—	—
60,995	14,156	8,554	47,226	78	—
46,720	7,626	8,029	33,861	—	—
5,000	—	—	—	—	—
500	—	—	174	—	—
5,384,061	—	434	5,441,825	—	—
462,880	16,571	44,833	345,472	7,130	—
71,532	—	—	58,907	—	—
1,000	—	—	400	—	—
38,000	—	—	34,936	—	—
100,000	—	81	182,138	—	—
—	—	—	—	—	—
1,500	—	—	1,500	—	—
\$ 9,318,670	\$ 589,331	\$ 239,637	\$ 8,561,830	\$ 18,988	—
\$ 17,659	\$ 11,729	\$ 2,797	—	—	—
719,595	312,855	335,917	\$ 840	\$ 2,471	—
572,312	276,396	298,394	478	11,052	—
278,836	127,433	132,671	43	4,080	—
148,000	75,403	74,022	—	2,226	—
529,836	208,391	312,526	340	17,009	—
209,718	107,526	99,989	51	1,716	—
51,000	—	16,633	—	—	—
\$ 2,526,956	\$ 1,119,733	\$ 1,272,949	\$ 1,752	\$ 38,554	—
\$ 153,110	\$ 53,408	\$ 97,015	\$ 1,613	\$ 7,495	—
153,300	57,552	83,840	253	4,926	—
140,045	40,981	79,427	79	15,840	—
245,665	106,945	186,488	28	5,319	—
140,900	47,686	67,618	44	7,607	—
14,229	6,062	6,934	—	—	—
\$ 847,249	\$ 312,634	\$ 521,322	\$ 2,017	\$ 41,187	—

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

	TOTAL	
	1946	1945
EDUCATION AND LIBRARIES		
Education, Department of:		
State School Fund	—	\$ 156
Subsidies Paid to Cities and Towns:		
For Plans and Surveys	\$ 250	—
For Tuition	183,387	150,803
For Teaching Positions	2,020,535	1,024,273
For School Census	638,881	697,099
For Conveyance in Lieu of Teaching Positions ..	140,567	116,365
For Temporary Residents	1,579	1,152
Administration	93,463	80,500
Aid to Academies	120,000	98,436
Normal and Training Schools	388,107	382,933
Schooling of Children in Unorganized Territories	112,394	87,090
Superintendents of Towns Comprising School Unions	160,682	163,294
Vocational Education and Rehabilitation	282,845	239,543
Education of Orphans of Veterans	—	—
Special Education for Physically Handicapped Children ..	7,500	—
Secondary Education for Island Children	—	—
Board for Approval of Institutions Offering Specialized Training	1,309	—
Physical Education	32,255	28,615
Pensions for Retired Teachers—Non-contributory Only ...	371,994	285,316
Equalization of Educational Opportunities	302,948	355,660
Sub-Total	\$ 4,858,696	\$ 3,711,235
Historian, State	557	414
Library, Maine State	53,176	44,081
Maritime Academy, Maine	50,000	50,000
University of Maine	707,077	704,000
University of Maine, Housing Project	15,000	—
	\$ 5,684,506	\$ 4,509,730
RECREATION, PARKS, ETC.		
State Park Commission	\$ 27,554	\$ 16,595
Baxter Park Commission	2,935	2,064
Military Forts and Reservations	13,882	4,590
State Museum	—	1,195
	\$ 44,371	\$ 24,444
INTEREST ON BONDED DEBT		
Maine Agricultural Bonds	\$ 2,475	\$ 2,700
Maine War Bonds	21,625	23,000
	\$ 24,100	\$ 25,700
MISCELLANEOUS		
Miscellaneous Acts and Resolves	\$ 39,134	\$ 4,363

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
—	—	—	—	—	—
—	—	—	\$ 250	—	—
\$ 155,000	—	—	183,387	—	—
2,019,000	—	—	2,020,535	—	—
496,000	—	—	638,881	—	—
120,000	—	—	140,567	—	—
1,500	—	—	1,579	—	—
97,721	68,767	23,500	—	\$ 1,196	—
120,000	—	—	120,000	—	—
367,592	221,219	154,835	967	11,086	—
115,775	34,443	72,863	4,825	263	—
165,770	127,162	23,920	9,600	—	—
271,066	44,140	15,772	210,947	11,986	—
1,200	—	—	—	—	—
7,500	—	—	7,500	—	—
5,000	—	—	—	—	—
5,000	275	1,034	—	—	—
35,000	—	—	32,255	—	—
382,600	—	57	371,937	—	—
483,000	—	—	302,948	—	—
\$ 4,848,724	\$ 496,006	\$ 291,981	\$ 4,046,178	\$ 24,531	—
1,540	—	557	—	—	—
56,570	24,576	18,719	9,442	439	—
50,000	—	—	50,000	—	—
707,077	—	—	707,077	—	—
—	—	—	15,000	—	—
\$ 5,663,911	\$ 520,582	\$ 311,257	\$ 4,827,697	\$ 24,970	—
\$ 32,606	\$ 16,478	\$ 7,421	—	\$ 3,655	—
3,500	2,300	633	\$ 2	—	—
9,230	4,891	4,481	—	4,510	—
—	—	—	—	—	—
\$ 45,336	\$ 23,669	\$ 12,535	\$ 2	\$ 8,165	—
\$ 2,475	—	\$ 2,475	—	—	—
21,625	—	21,625	—	—	—
\$ 24,100	—	\$ 24,100	—	—	—
\$ 44,423	\$ 504	\$ 1,140	\$ 37,490	—	—

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

	TOTAL	
	1946	1945
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
To Highway Fund:		
State Police—Departmental Operations	\$ 43,136	\$ 36,436
State Police—Construction of Barracks	2,500	—
Miscellaneous	217	—
To Other Special Revenue Funds:		
Audit—Municipal Division	1,429	1,021
Board of Bar Examiners	15	27
Maine Forestry District	1,525	1,506
Bureau of Health	765	—
To Public Service Enterprises—Augusta Airport	7,292	1,307
To Working Capital Funds:		
Business Enterprise Program for the Blind	200	—
To Trust and Agency Funds:		
Employees' Retirement System—Pension Fund	227,760	260,115
Employees' Retirement System—Expense Fund	10,000	9,882
Maine Teachers' Retirement Association	194,602	143,373
To Increase Trust Fund Earnings to Statutory Rates	24,811	24,630
	\$ 514,252	\$ 478,297
Total Operating Expenditures	\$22,663,298	\$19,541,822
DEBT RETIREMENT		
Maine Agricultural Bonds	\$ 45,000	\$ 45,000
Maine War Bonds	100,000	100,000
	\$ 145,000	\$ 145,000
Total Expenditures	\$22,808,298	\$19,686,822

DETAIL OF THIS YEAR					
Budget	Personal Services	Other Current Expenditures	Grants Subsidies and Pensions	Capital Outlays	Debt Retirement
\$ 45,313	—	\$ 43,136	—	—	—
2,500	—	2,500	—	—	—
—	—	217	—	—	—
1,650	—	1,429	—	—	—
—	—	15	—	—	—
1,525	—	1,525	—	—	—
—	—	765	—	—	—
8,000	—	7,292	—	—	—
—	—	200	—	—	—
227,760	—	—	\$ 227,760	—	—
10,000	—	10,000	—	—	—
194,602	—	—	194,602	—	—
32,577	—	24,811	—	—	—
\$ 523,927	—	\$ 91,890	\$ 422,362	—	—
\$22,482,168	\$4,460,697	\$3,696,659	\$14,233,777	\$272,165	—
\$ 45,000	—	—	—	—	\$ 45,000
100,000	—	—	—	—	100,000
\$ 145,000	—	—	—	—	\$145,000
\$22,627,168	\$4,460,697	\$3,696,659	\$14,233,777	\$272,165	\$145,000

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

	1946	1945	Budget
Personal Services			
Salaries and Wages	\$ 4,460,697	\$ 4,034,234	\$ 4,695,049
Other Current Expenditures			
Professional Fees and Special Services	232,497	255,352	322,830
Traveling Expenses	416,410	361,799	424,826
Operating State Owned Passenger Cars	29,145	23,326	25,591
Operating State Owned Motor Vehicles, Planes and Boats	63,890	50,250	49,530
Utility Services	180,140	173,130	167,570
Rents	70,506	68,015	71,920
Repairs	187,099	180,799	197,681
Insurance	50,884	12,523	48,213
General Operating Expenses	420,067	373,599	370,500
Foods	1,124,168	980,957	998,739
Fuels	296,313	239,983	312,250
Office Supplies	85,572	65,047	67,771
Clothing and Clothing Materials	101,490	100,718	93,708
Other Departmental and Institutional Supplies	322,488	270,658	285,913
Bond Interest	24,100	25,700	24,100
Contributions and Transfers to Other Funds	91,890	74,809	101,565
Total—Other Current Expenditures	\$ 3,696,659	\$ 3,256,665	\$ 3,562,707
Grants, Subsidies and Pensions			
Grants to Federal Government	\$ 7,192	\$ 7,486	\$ 10,500
Grants to Cities and Towns	3,486,206	2,522,312	3,503,540
Grants to Public and Private Organizations	1,417,215	1,220,225	1,259,991
Grants to Individuals for Aid to Dependent Children	1,207,081	947,411	1,130,004
Grants to Individuals for Old Age Assistance	5,386,591	5,086,937	5,319,061
Grants to Individuals for Assistance and Relief	1,666,028	1,394,835	1,618,135
Miscellaneous Grants to Individuals	133,865	58,683	118,618
Pensions	929,599	825,033	962,886
Total Grants, Subsidies and Pensions	\$14,233,777	\$12,062,922	\$13,922,735
Capital Outlays			
Land or Land Rights	\$ 12,853	\$ 15,913	—
Buildings and Improvements	80,874	49,345	\$ 51,677
Equipment	178,438	122,743	250,000
Total Capital Outlays	\$ 272,165	\$ 188,001	\$ 301,677
Total Operating Expenditures	\$22,663,298	\$19,541,822	\$22,482,168
Debt Retirement	145,000	145,000	145,000
Total Expenditures	\$22,808,298	\$19,686,822	\$22,627,168

GENERAL FUND
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES
JUNE 30

	Reserved for Authorized Expenditures (Carrying Balances)		Unexpended Balances	Lapsed
	1946	1945	1946	1945
GENERAL ADMINISTRATION				
Accounts and Control, Bureau of	\$ 3,904	—	\$ 8,312	—
Attorney General, Department of	8,135	—	9,219	\$ 6,673
Audit, Department of	—	—	93	—
Emergency Municipal Finance Board	—	—	1,000	3,692
Executive, Department of	15,223	\$ 502	2,840	349
Finance Commissioner and Bureau of Budget	675	1,275	996	3,530
Legislative	15,096	39,985	1,210	5,525
Revisor of Statutes	—	—	3,439	453
Judicial	—	—	24,507	23,073
Personnel Board	121	805	736	2,368
Public Buildings, Superintendent of	21,429	12,030	10,678	388
Purchases, Bureau of	361	—	1,853	4,112
Secretary of State, Department of	—	—	3,277	1,673
Taxation, Bureau of	2,509	—	7,881	7,360
Treasurer of State, Department of	—	—	1,419	2,743
Interstate Cooperation, Commission for	—	—	211	210
Legislation, Commissioners of Uniform	—	—	350	151
	\$ 67,453	\$ 54,597	\$ 78,021	\$ 62,300
PROTECTION OF PERSONS AND PROPERTY				
Adjutant General, Department of	\$ 83,626	\$ 4,039	\$ 18,452	\$ 1,036
Banks and Banking, Department of	—	—	3,859	6,461
Boxing Commission	—	—	768	—
Emergency War Fund	6,066	16,974	4,869	38,469
War Veterans Service	1,326	—	1,453	—
Industrial Accident Commission	—	—	11,446	2,979
Insurance, Department of	852	369	953	3,050
Fisheries and Game, Department of Inland—(Search for Lost Persons)	—	—	1,102	4,396
Labor and Industry, Department of	—	—	18	—
State Police—(Fingerprinting of School Children) ..	—	—	1,203	1,469
Public Utilities Commission	3,771	3,086	2,099	1,139
	\$ 95,641	\$ 24,468	\$ 46,222	\$ 58,999
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES				
Agriculture, Department of	\$ 9,306	\$ 33,678	\$ 20,906	\$ 9,076
Development Commission, Maine	31,151	74,147	—	21,050
Fisheries and Game, Department of Inland	495,529	416,301	—	—
Forestry, Department of	16,655	—	999	916
Sea and Shore Fisheries, Department of	45,268	27,137	—	1,507
	\$ 597,909	\$ 551,263	\$ 21,905	\$ 32,549
HEALTH AND SANITATION				
Health, Bureau of	\$ 11,477	\$ 20,174	—	\$ 23,478
Sanitary Water Board	—	—	\$ 1,152	10
	\$ 11,477	\$ 20,174	\$ 1,152	\$ 23,488

GENERAL FUND
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES
JUNE 30

	Reserved for Authorized Expenditures (Carrying Balances)		Unexpended Balances	Lapsed
	1946	1945	1946	1945
WELFARE AND CHARITIES				
Administration—Welfare	\$ 9,779	\$ 29,724	—	\$ 20,094
Blind, Aid to	7,527	15,655	—	40,918
Education of	—	—	—	6,295
Services for	—	525	—	—
Rehabilitation of	3,225	1,365	—	2,284
Charitable Institutions	—	—	\$ 6,613	11,855
Children, Aid to Dependent	—	17,990	—	2,930
Board and Care of Neglected	—	—	—	2,122
Deaf, Maine School for	1,498	—	—	—
Hospitals, Public and Private	—	—	—	23
Indians, Penobscot	—	—	—	1,394
Indian Island Old Town Ferry	5,000	—	—	—
Insane, Examination and Commitment of	—	—	—	187
Old Age Assistance	—	194,362	—	—
Paupers, Support of State (Includes Jefferson Camp)	22,865	10,637	—	22,675
Pensions, Special	—	—	—	6,917
Soldiers, Sailors and their Widows, Burial of	—	—	—	700
Soldiers and Sailors, Support of Dependent	—	—	—	8,283
Towns, Emergency Aid to	—	—	—	49,265
	\$ 49,894	\$ 270,258	\$ 6,613	\$ 175,942
STATE HOSPITALS AND SANATORIUMS				
Administration, Department of Institutional Service	\$ 3,079	—	—	—
Augusta State Hospital	18,216	—	—	—
Central Maine Sanatorium	2,445	—	—	—
Northern Maine Sanatorium	2,874	—	—	—
Pownal State School	5,845	—	—	—
Emergency Tuberculosis Services	—	—	\$ 34,367	—
	\$ 32,459	—	\$ 34,367	—
CORRECTIONAL INSTITUTIONS				
State School for Boys	\$ 7,865	—	—	—
State School for Girls	9,564	—	—	—
State School for Girls—Purchase of Land	—	—	—	\$ 450
State Reformatory for Men	331	—	—	—
Maine State Prison	30,000	—	—	—
State Reformatory for Women	11,223	—	\$ 2,235	—
Parole Board	—	—	1,233	—
	\$ 58,983	—	\$ 3,468	\$ 450

GENERAL FUND
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES
JUNE 30

	Reserved for Authorized Expenditures (Carrying Balances) 1946	1945	Unexpended Balances 1946	Lapsed 1945
EDUCATION AND LIBRARIES				
Education, Department of:				
State School Fund	—	—	—	\$ 18,330
Subsidies Paid to Cities and Towns:				
For Plans and Surveys	\$ 14,474	—	—	—
For School Census	—	—	\$ 119	—
Administration	1,122	—	1,875	—
Normal and Training Schools	81,970	\$ 42,854	960	—
Superintendents of Towns Comprising School Unions	—	—	3,738	—
Vocational Education and Rehabilitation	116,211	(1,861)	6,496	—
Education of Orphans of Veterans	—	—	1,200	—
Special Education for Physically Handicapped Children	—	—	—	—
Secondary Education for Island Children	—	—	5,000	—
Board of Approval of Institutions Offering Specialized Training	—	—	3,691	—
Physical Education	—	—	2,745	—
Pensions for Retired Teachers—Non-Contribu- tory Only	532	—	25,121	—
Equalization of Educational Opportunities	—	—	7,164	—
Sub-Total	\$ 214,309	\$ 40,993	\$ 58,109	\$ 18,330
Historian, State	718	775	—	—
Library, Maine State	2,829	—	2,000	648
	\$ 217,856	\$ 41,768	\$ 60,109	\$ 18,978
RECREATION, PARKS, ETC.				
State Park Commission	\$ 1,089	\$ 581	\$ 3,433	—
Baxter State Park Commission	—	—	190	53
Military Forts and Reservations	1,163	4,701	—	331
State Museum	—	—	—	804
	\$ 2,252	\$ 5,282	\$ 3,623	\$ 1,188
INTEREST ON BONDED DEBT				
Maine Improvement Bonds	—	—	—	\$ 19,250
Maine War Bonds	—	—	\$ 4,312	5,964
	—	—	\$ 4,312	\$ 25,214
MISCELLANEOUS				
Miscellaneous Acts and Resolves	\$ 4,668	\$ 773	\$ 1,034	—
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS				
To Highway Fund:				
State Police	—	—	\$ 2,595	\$ 1,078
To Public Service Enterprises:				
Augusta Airport	—	—	708	6,693
To Trust and Agency Funds:				
Employees' Retirement System—Expense Fund	—	—	—	118
To Increase Trust Fund Earnings to Statutory Rates	—	—	8,045	16,959
	—	—	\$ 11,348	\$ 24,848
DEBT RETIREMENT				
Maine Improvement Bonds	—	—	—	\$ 75,000
Total	\$1,138,592	\$968,583	\$272,174	\$498,956

GENERAL FUND
ANALYSIS OF STATE CONTINGENT ACCOUNT
YEAR ENDED JUNE 30, 1946

Balance July 1, 1945		\$500,000
TRANSFER TO TAKE CARE OF EMPLOYEES		
SALARY INCREASES PER CHAP. 135		
PRIVATE AND SPECIAL LAWS OF 1945		
Accounts and Control	\$ 8,000	
Adjutant General	5,990	
Education	1,534	
Forestry	2,066	
Military and Naval Home	1,100	
Northern Maine Sanatorium	5,200	
Pownal State School	18,819	
Bureau of Purchases	1,459	
Reformatory for Women	2,395	
Revisor of Statutes	275	
School for Girls	6,500	
Sea and Shore Fisheries	3,588	
	\$ 56,926	
ADJUTANT GENERAL'S DEPT.		
Expense of Visit of Dignitaries		128
ATTORNEY GENERAL'S DEPT.		
Androscoggin River Pollution Case		227
AUDIT DEPT.		
Cost incurred in connection with Auditing Fair Associations		1,200
EDUCATION DEPT.		
Establishment of Vocational Training School for Veterans ..	125,000	
Presque Isle Normal School for Cost of School Year 1946-47 ..	7,500	
	132,500	
EXECUTIVE DEPT.		
Art Commission for Portrait of Former Governors Brann and Sewall	800	
N. E. Governors Freight Rate Commission	660	
N. E. Governors Safety Council	150	
Cost of Conference in Connection with External Audit ..	56	
	1,666	
HEALTH AND WELFARE		
Additional Cost of Public Assistance Program		88,019
LABOR AND INDUSTRY DEPT.		
Increase in Commissioner's Salary		500
LEGISLATIVE		
Legislative Expense	2,053	
Increase in Cost of Printing Revised Statutes	1,594	
	3,647	
MAINE STATE LIBRARY		
Salary Increases		900

GENERAL FUND
ANALYSIS OF STATE CONTINGENT ACCOUNT
YEAR ENDED JUNE 30, 1946

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MAINE STATE PRISON		
Repairs to Wall		30,000
BUREAU OF PURCHASES		
Increase in Purchasing Agent's Salary		500
RACING COMMISSION		
Additional Expense not in Original Budget		620
REVISOR OF STATUTES		
Printing Additional 1945 Session Laws		11,428
SANITARY WATER BOARD		
Purchase of Mobile Laboratory		2,616
SCHOOL FOR BOYS		
Compensation Award		5,000
SCHOOL FOR GIRLS		
Repairs to Heating Plant		500
SEA AND SHORE FISHERIES		
Compensation Award	318	
To increase Project of Lobster Rearing Station	2,000	
Fisheries Research (U. of M.)	10,000	
General Improvement	10,000	
		22,318
SUPT. OF PUBLIC BLDGS.		
Rent and Electricity at Vickery Hill Bldg.	650	
Purchase of Vickery Hill Bldg.	47,500	
Purchase of Stoker for Vickery Hill Bldg.	2,500	
		50,650
TREASURER OF STATE		
Increase in Cost of Insuring Securities		373
UNIVERSITY OF MAINE		
Emergency Housing Project		15,000
WAR VETERANS SERVICES		
Salary and Expense of Information Specialists	3,240	
Additional Administrative Costs and Newspaper Advertising	23,200	
		26,440
CONTRIBUTIONS AND TRANSFERS		
Additional Amount Needed to Pay Legal Rate of Interest on Trust Fund of U. of M. and Augusta State Hospital		279
Total Appropriations		451,437
Balance June 30, 1946 (Before closing)		48,563
Add Amount Necessary to Bring Account to \$500,000 in Accordance with Chapters 96 and 137 Public Laws 1945.		451,437
Balance June 30, 1946		\$500,000
<hr/>		

GENERAL FUND
ANALYSIS OF EMERGENCY WAR FUND
YEARS ENDED JUNE 30

	Allocations	
	By Governor and Council 1946	1945
ALLOCATIONS:		
To Special Emergency Projects:		
Civilian Defense	—	—
Community Canning Centers—1944	—	—
Community Canning Centers—1945	—	\$ 7,990
Emergency Home Demonstration	—	—
Maine State Salvage Committee	—	—
Maine Teachers—Special Studies	—	—
State Travel Bureau	\$ 2,847	2,800
Food Production—1944	—	—
Maine Veterans Rehabilitation	—	10,000
State Nutrition Committee—1944	—	—
State Nutrition Committee—1945	—	—
Farm Labor—1944	—	—
Farm Labor—1945	—	—
Tin Can Collection	—	—
State of Maine Apprenticeship Council	500	—
University of Maine—Extension—Higher Education of Veterans and Civilians	150,000	—
Sub-Total—Special Emergency Projects	\$153,347	\$20,790
To State Departments for Unusual Expenditures Caused by the War Emergency:		
Executive Department—Additional Employees, Purchase of State Flags and Issuing War Memorial Certificates, and Civilian Defense	\$ 350	\$ 4,970
Department of Agriculture—Division of Animal Industry—Addi- tional Inspection Work in Dairy Division	—	24,173
Education Department:		
Additional Services Rendered	—	9,975
To Match Federal Funds for Vocational Rehabilitation	—	8,000
Bureau of Health—Emergency T. B. Work	—	15,000
State Park Commission—To Provide a Full Time Ranger at Aros- took State Park	—	1,000
Sub-Total—To State Departments	\$ 350	\$63,118
Allocated for Disposition by Governor	—	—
Total	\$153,697	\$83,908

Chapter 305 of the Public Laws of 1942 enacted during the Special Session of the 90th Legislature is for the purpose of creating the Maine Civilian Defense Corps and providing for the safety of the state in time of war. This act empowers and directs the governor to provide for the security, health and welfare of the people of the state, including the civilian defense of the state, and authorizes the governor, with the advice and consent of the council, to transfer to the Emergency War Fund any moneys in the general fund of the State that are not otherwise appropriated, and to expend such moneys for these purposes. This schedule shows the transfers authorized by the governor and council under these war powers and the expenditures made against these transfers.

Revenues		Expenditures		Unexpended Balance			
1946 (Including Transfers)	1945	1946	1945	Lapsed	1946 Carried	Lapsed	1945 Carried
—	\$ 5,094	—	\$ 24,784	—	—	\$11,776	—
—	11,287	—	29,813	—	—	7,990	—
\$135	—	\$ 7,030	—	—	\$1,095	—	\$ 7,990
—	—	—	6,180	—	—	820	—
—	(300)	207	118	\$2,872	—	—	3,079
—	—	—	—	—	—	290	—
—	—	1,475	3,872	1,372	—	378	—
—	—	—	5,233	—	—	167	—
—	—	—	6,210	—	—	3,790	—
—	(1,000)	—	702	—	—	1,298	—
—	1,000	303	343	354	—	—	657
—	(5,000)	—	1,937	—	—	7,195	—
—	5,000	434	—	—	4,566	—	5,000
110	3,292	87	3,024	271	—	—	248
—	—	95	—	—	405	—	—
—	—	150,000	—	—	—	—	—
\$245	\$19,373	\$159,631	\$ 82,216	\$4,869	\$6,066	\$33,704	\$16,974
—	—	\$ 350	\$ 4,970	—	—	—	—
—	—	—	24,173	—	—	—	—
—	—	—	9,975	—	—	—	—
—	—	—	8,000	—	—	—	—
—	—	—	15,000	—	—	—	—
—	—	—	1,000	—	—	—	—
—	—	\$ 350	\$ 63,118	—	—	—	—
—	—	—	—	—	—	\$ 4,765	—
\$245	\$19,373	\$159,981	\$145,334	\$4,869	\$6,066	\$38,469	\$16,974

GENERAL FUND
BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1946

Year Ending June 30	Total Bond Maturities	Total Interest Maturities	State of Maine War		Maine Agricultural	
			Bond Maturities	Interest Maturities	Bond Maturities	Interest Maturities
1947	\$ 95,000	\$11,625	\$ 50,000	\$ 9,375	\$ 45,000	\$2,250
1948	95,000	10,550	50,000	8,750	45,000	1,800
1949	95,000	9,475	50,000	8,125	45,000	1,350
1950	95,000	8,400	50,000	7,500	45,000	900
1951	95,000	7,325	50,000	6,875	45,000	450
1952	50,000	6,250	50,000	6,250		
1953	50,000	5,625	50,000	5,625		
1954	50,000	5,000	50,000	5,000		
1955	50,000	4,375	50,000	4,375		
1956	50,000	3,750	50,000	3,750		
1957	50,000	3,125	50,000	3,125		
1958	50,000	2,500	50,000	2,500		
1959	50,000	1,875	50,000	1,875		
1960	50,000	1,250	50,000	1,250		
1961	50,000	625	50,000	625		
	\$975,000	\$81,750	\$750,000 (A)	\$75,000	\$225,000	\$6,750

(A) \$750,000 callable November 1, 1946.

STATEMENT OF BONDED INDEBTEDNESS
YEAR ENDED JUNE 30

DESCRIPTION OF LOAN	Date of Original Issue	Interest Rate
GENERAL BONDED DEBT		
Serial Bonds		
War Bonds (For Armories, Airports, State Guard, Military Defense, etc.)	August 1, 1940	1 1/2%
War Bonds (For Armories, Airports, State Guard, Military Defense, etc.)	May 1, 1941	1 1/4%
Agricultural Bonds (Eradication of Bangs Disease) ..	May 1, 1941	1 1/2%
Agricultural Bonds (Eradication of Bangs Disease) ..	February 1, 1943	1 %
Total		

(A) \$750,000 called February 1, 1946 at 102.
(B) \$750,000 callable November 1, 1946 at 102.

GENERAL FUND
 APPROPRIATIONS FROM UNAPPROPRIATED SURPLUS
 YEAR ENDED JUNE 30, 1946

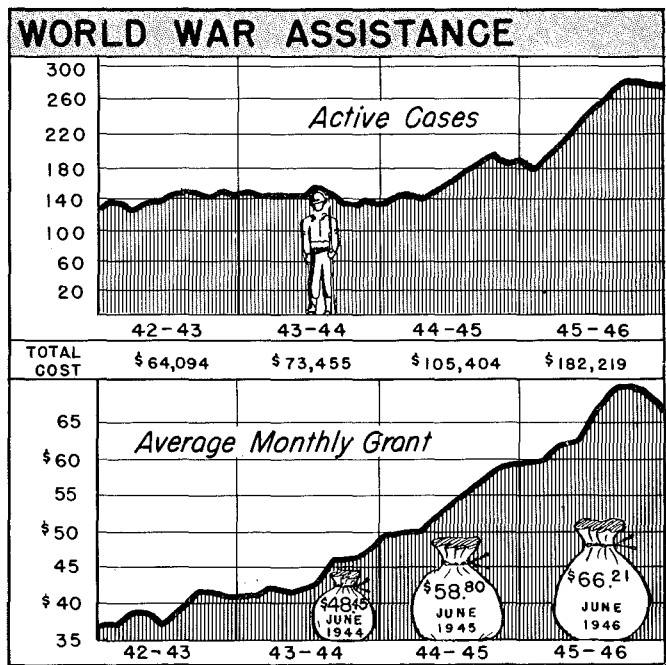
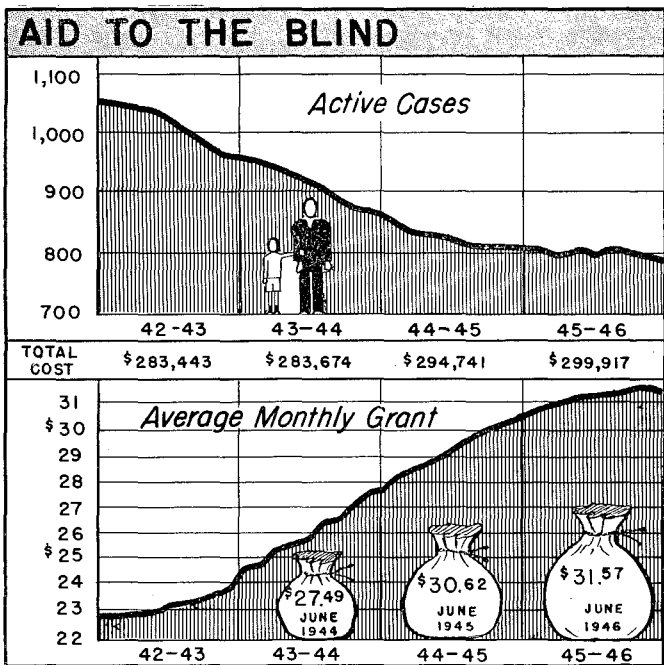
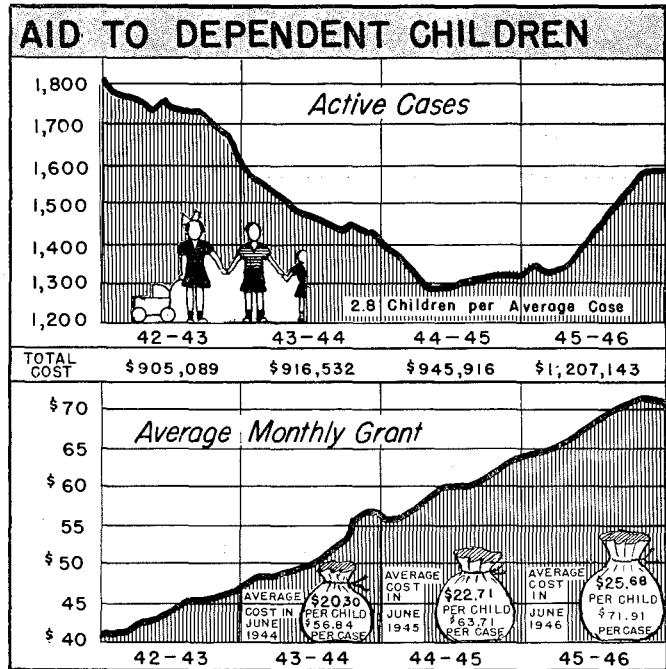
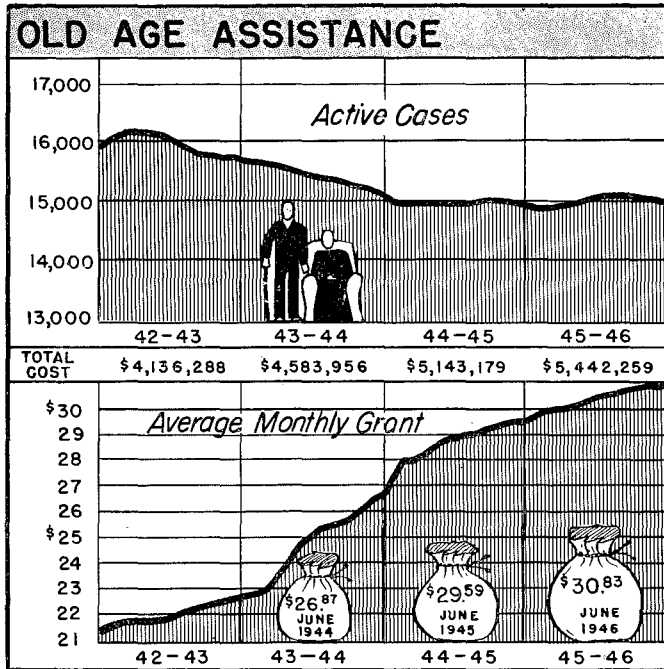
	Balance June 30, 1945	Appropriations from Surplus	Earmarked Revenue	Total Available	Expenditures	Balance Carried June 30, 1946
Maine Post War Public Works Reserve—Maine Development Commission	\$ 15,521	—	—	\$ 15,521	\$ 6	\$ 15,515
Central Maine Sanatorium—Installing and Equipping Laundry	15,000	—	—	15,000	—	15,000
Pownal State School—Erection of Employees' Building	99,050	—	—	99,050	98,731	319
Pownal State School—Construction of Dormitories, Enlargement of Heating Plant and Enlargement of Reservoir	435,000	—	—	435,000	27,237	407,763
Department of Inland Fisheries and Game—Construction of Fish Hatcheries and Rearing Stations	198,084	—	\$ 211	198,295	57,774	140,521
Department of Agriculture—Eradication of Bangs' Disease	150,000	—	—	150,000	27,293	122,707
University of Maine—Mill Tax Deficiency	—	\$ 629,176	—	629,176	200,000	429,176
Reformatory for Women—Purchase of Land and Buildings	—	3,000	—	3,000	2,500	500
Bangor State Hospital—Construction	—	685,000	—	685,000	21,974	663,026
Maine Post War Public Works Reserve—Planning 1945	—	10,000	—	10,000	—	10,000
State School for Girls—Heating Plant	—	85,000	—	85,000	—	85,000
Remove Floating Islands in Corundell Lake in Corinna	—	5,000	—	5,000	3,000	2,000
Maine State Prison—Purchasing Land	—	12,300	—	12,300	11,680	620
Maintenance and Development of Parks	—	50,000	—	50,000	10,766	39,234
Augusta State Hospital—Construction	—	350,000	—	350,000	3,297	346,703
	\$912,655	\$1,829,476	\$211	\$2,742,342	\$464,258	\$2,278,084

The following unusual or non-recurring appropriations from Unappropriated Surplus are effective subsequent to June 30, 1946:

Education—Additional Training by Normal Schools	\$ 30,000
Education—Surplus Property Pool	50,000
Maine Development Commission—Promotion of New Industries	25,000
	\$105,000

Date of Maturity of Bond	Amount of Issue	Unmatured Debt Outstanding June 30, 1945	Current Transactions		Unmatured Debt Outstanding June 30, 1946
			New Bonds Issued	Matured or Called	
1941-1960 Inclusive	\$1,000,000	\$ 800,000		\$800,000	— (A)
1942-1961 Inclusive	1,000,000	800,000		50,000	\$750,000 (B)
1942-1946 Inclusive	225,000	45,000		45,000	—
1947-1951 Inclusive	225,000	225,000		—	225,000
	\$2,450,000	\$1,870,000		\$895,000	\$975,000

PUBLIC ASSISTANCE STATISTICS



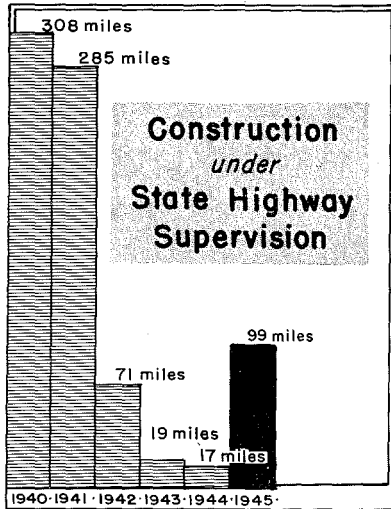
HIGHWAY FUND

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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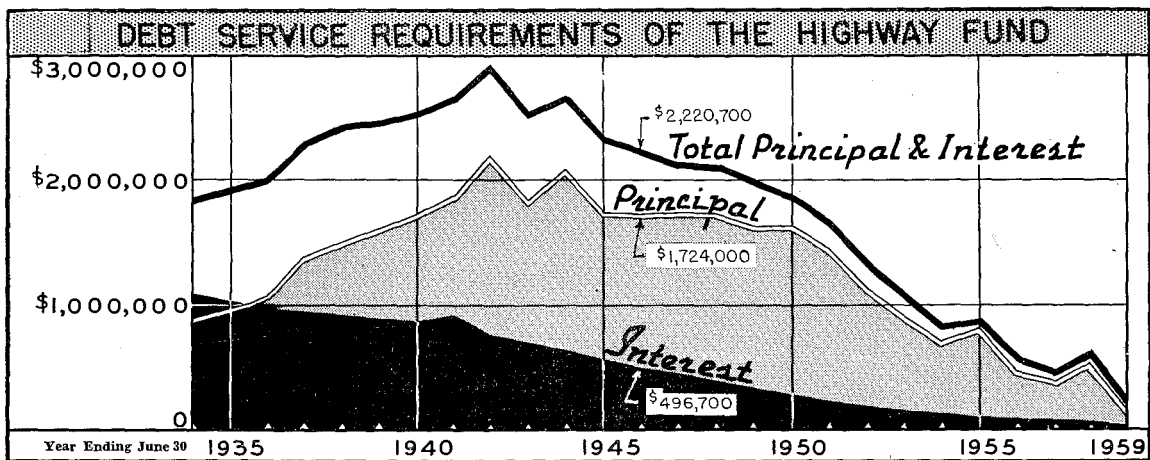
HIGHWAY FUND



This is the fourth year of Highway Operations which have been curtailed by the war or its aftermath, although this year there was a slight increase in the operations.

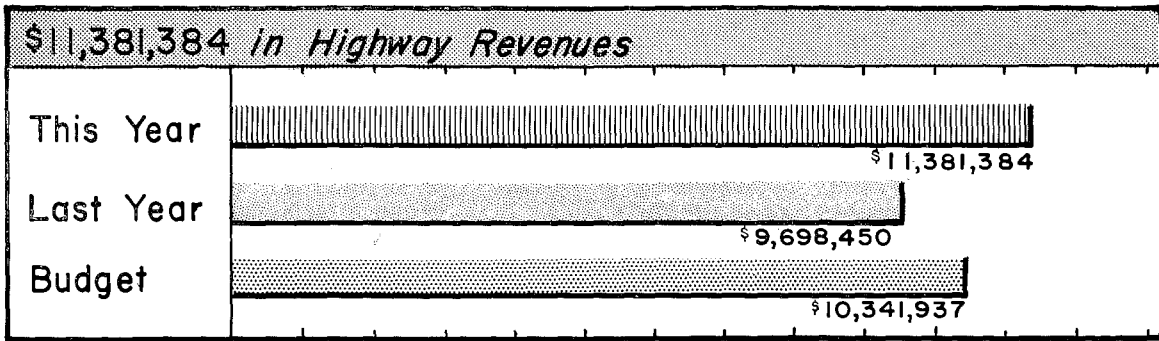
The year's operation resulted in an excess of revenues over expenditures of \$291,793 compared with \$244,565 of the previous year, and a net loss of \$2,109,412 as contemplated in the budget. This excess of revenues over expenditures, less an increase of \$1,136,469 in the Reserve for Authorized Expenditures, resulted in a reduction of surplus of \$839,168.

No highway bonds were issued during the year and \$1,724,000 were retired. No Highway Bonds outstanding are callable. Highway debt service requirements from 1934, the year of highest interest costs, until the debt is retired are shown below.



Does not include bonds issued for construction of toll bridges.

No Highway Bonds outstanding are callable.



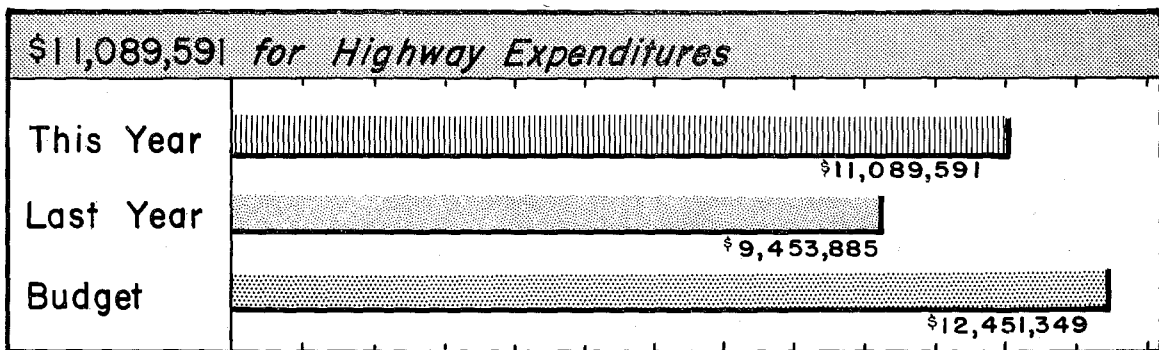
Revenues:

The total revenues of the Highway Fund amounted to \$11,381,384, or an increase of approximately \$1,700,000 over last year and approximately \$1,000,000 over the budget. Of this amount \$979,323 was earmarked for specific purposes within the department, the remaining \$10,402,061 was available for General Highway appropriations.

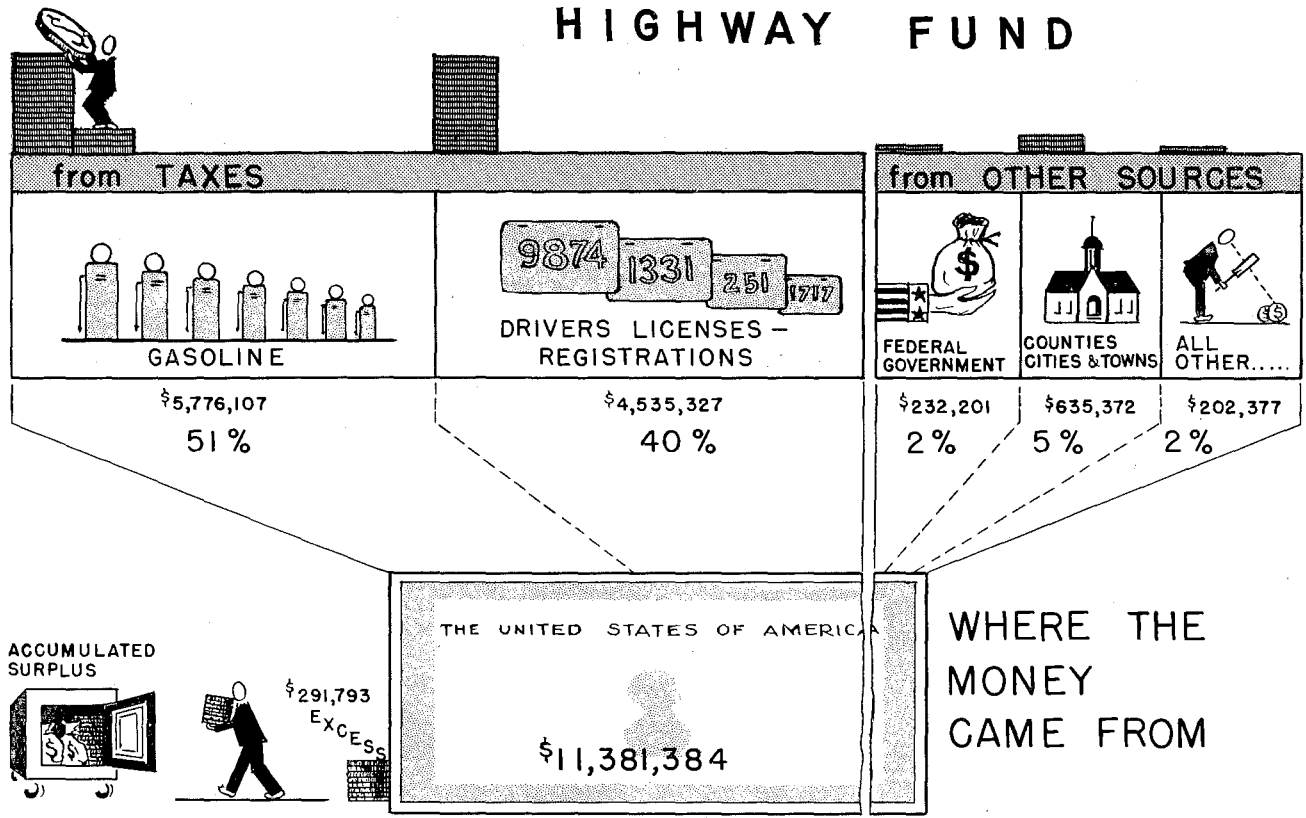
The increases in revenues were in Gasoline Tax and Motor Vehicle Registration and Drivers' Licenses and small increases in various other revenues.

Expenditures:

The expenditures of the Highway Fund for the fiscal year were \$11,089,591 or approximately \$1,600,000 over last year and approximately \$1,400,000 under the budget. The increase over last year was largely in highway maintenance. Highway Construction was budgeted for \$1,300,000 more than was actually spent. The reason for the large difference in budget was due to limited construction caused by scarcity of material and prohibitive costs in general.

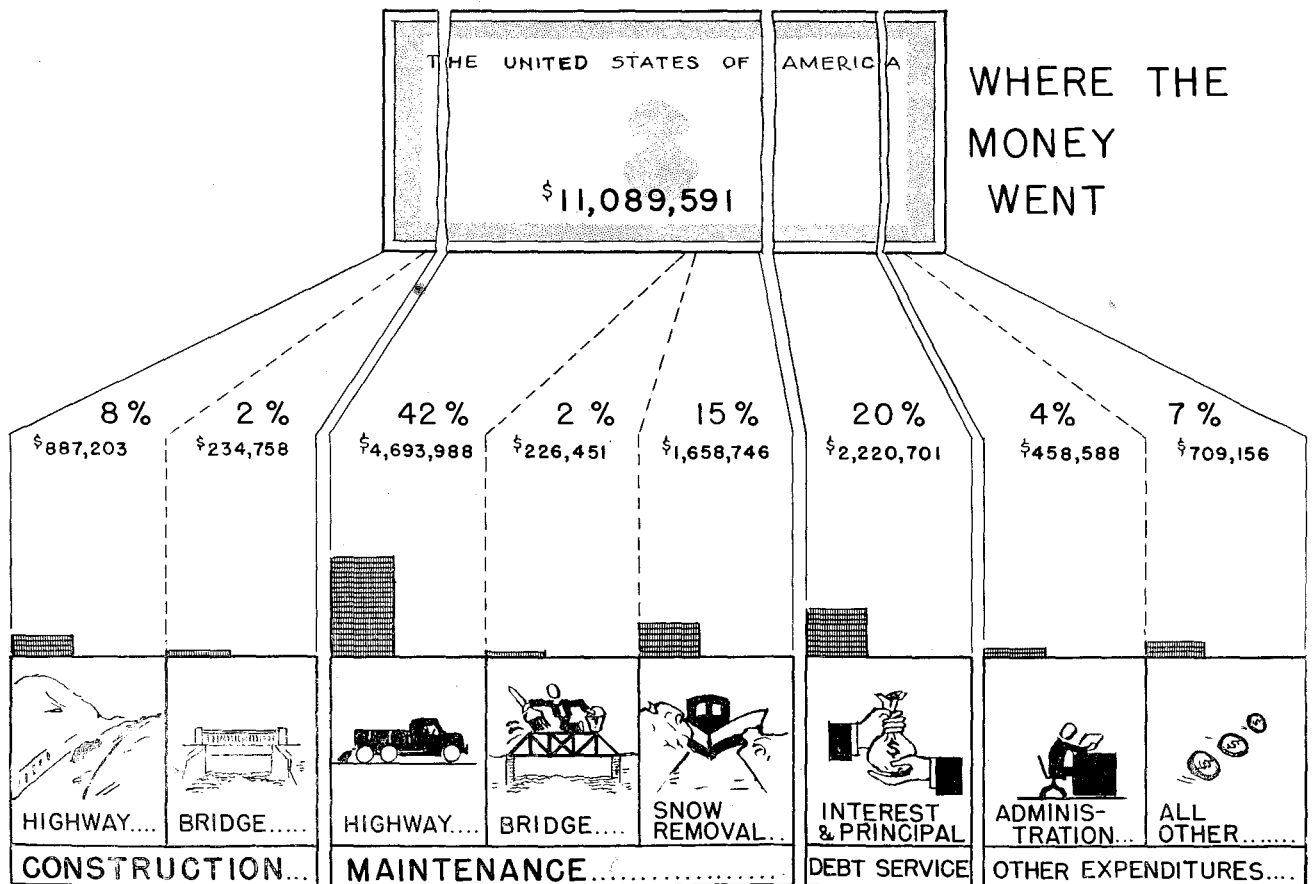


HIGHWAY FUND



WHERE THE MONEY CAME FROM

and



WHERE THE MONEY WENT

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

	1946	1945
REVENUES		
Gasoline Tax	\$ 5,776,107	\$4,358,678
Use Fuel Tax	9,768	3,056
Motor Vehicle Registration and Drivers' Licenses	4,535,327	4,015,078
Other Taxes	35,230	31,314
From Federal Government	232,201	723,587
From Cities, Towns and Counties	635,372	404,580
Service Charges for Current Services	37,226	64,147
Other Revenues	74,229	61,575
Contributions and Transfers:		
From General Fund	45,853	36,435
From Other Special Revenue Funds	68	—
From Bond Fund	3	—
Total Revenues	\$11,381,384	\$9,698,450
EXPENDITURES		
Protection of Persons and Property	\$ 416,752	\$ 396,327
Highway and Bridges:		
Administration	458,588	422,523
Highway Construction	887,203	851,169
Bridge Construction	234,758	178,781
Highway Maintenance	4,693,988	3,550,419
Bridge Maintenance	226,451	161,988
Snow Removal and Sanding	1,658,746	1,347,663
Other	130,221	119,441
	\$ 8,289,955	\$6,631,984
Interest on Bonded Debt	496,700	552,723
Contributions and Transfers:		
To General Fund	50,386	42,320
To Other Special Revenue Funds	1,348	1,531
To Public Service Enterprises	14,950	15,000
To Trust and Agency Funds	95,500	40,000
Total Operating Expenditures	\$ 9,365,591	\$7,679,885
Debt Retirement	1,724,000	1,774,000
Total Expenditures	\$11,089,591	\$9,453,885
Excess of Revenues over Expenditures	\$ 291,793	\$ 244,565

HIGHWAY FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1946	1945
ASSETS		
Cash	\$ 3,050,259	\$ 2,489,664
Short Term U. S. Government Securities	4,035,795	4,200,000
Accounts and Notes Receivable:		
Tax Accounts	2	6,046
Other	208,307	126,159
Net Total Receivables	208,309	132,205
Due from Other Funds	75,000	72,360
Working Capital Advances to Other Funds	380,000	380,000
Other Assets	32,155	25,487
Encumbered Future Tax Revenue to Retire Bonded Indebtedness (Contra)	13,338,500	15,062,500
Total Assets	\$21,120,018	\$22,362,216
LIABILITIES		
Accounts Payable	\$ 339,222	\$ 169,807
Due to Other Funds	29,148	25,237
Other Current Liabilities	44,395	33,220
Total Current Liabilities	412,765	228,264
Bonds Payable (Contra)	13,338,500	15,062,500
Total Liabilities	\$13,751,265	\$15,290,764
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	\$ 2,981,069	\$ 1,844,600
For Working Capital Advances	380,000	380,000
Surplus Accounts:		
General Highway Fund	4,007,684	4,846,852
Total Liabilities, Reserves and Surplus	\$21,120,018	\$22,362,216

The bonds of the Deer Isle-Sedgwick Bridge District in the amount of \$432,000 constitutes a contingent liability to be paid either from Bridge Operations or Highway Fund.

HIGHWAY FUND
ANALYSIS OF SURPLUS
YEARS ENDED JUNE 30

	1946	1945
BALANCE AT START OF YEAR	\$ 4,846,852	\$4,501,163
Adjustments of Previous Years' Transactions	5,508	8,927
	<u>4,852,360</u>	<u>4,510,090</u>
Additions:		
Total Revenue (See Page 61)	11,381,384	9,698,450
Less—Expenditures (See Page 61)	11,089,591	9,453,885
Excess of Revenues over Expenditures (See Page 61)	291,793	244,565
Decrease in Reserve for Authorized Expenditures	—	92,197
Deductions:		
Increase in Reserve for Authorized Expenditures	1,136,469	—
BALANCE AT END OF YEAR	<u>\$ 4,007,684</u>	<u>\$4,846,852</u>

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

	1946	1945
Estimated Revenues in Excess of Estimated Expenditures		
Estimated Revenues (See Page 64)	\$10,341,937	\$6,156,202
Estimated Expenditures (See Page 66)	12,451,349	6,747,829
	<u>(2,109,412)</u>	<u>(591,627)</u>
Revenue in Excess of Estimates		
Actual Revenues (See Page 64)	11,381,384	9,698,450
Estimated Revenues (See Page 64)	10,341,937	6,156,202
	<u>1,039,447</u>	<u>3,542,248</u>
Total Additions Through Revenue	<u>(1,069,965)</u>	<u>2,950,621</u>
Expenditures in Excess of Estimates		
Expenditures (See Page 66)	11,089,591	9,453,885
Estimated Expenditures (See Page 66)	12,451,349	6,747,829
	<u>(1,361,758)</u>	<u>2,706,056</u>
Excess of Revenues over Expenditures Transferred to Surplus (See Page 61)	<u>\$ 291,793</u>	<u>\$ 244,565</u>

HIGHWAY FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

REVENUES	Totals		Detail of This Year		
	1946	1945	Budget	Available for Appropriation	Earmarked for Departments
Taxes:					
Property Taxes:					
Non-Resident Excise Taxes	\$ 3,468	\$ 4,613	\$ 5,500	\$ 3,468	—
Selective Sales Taxes:					
Use Fuel Tax	9,768	3,056	3,000	9,768	—
Gasoline Tax (Net)	5,776,107	4,358,678	5,000,000	5,776,107	—
Other Taxes on Specific Businesses or Occupations:					
Beano Licenses	1,441	1,790	2,659	—	1,441
Use Fuel Licenses	22	5	—	22	—
Motor Truck Application Fees	18,204	15,152	16,335	—	18,204
Outdoor Advertising Permits	7,580	7,133	7,000	7,580	—
Motor Vehicle Registrations and Drivers' Licenses:					
Registration, Drivers' Licenses and Operators' Examination Fees	4,535,327	4,015,078	3,874,550	4,520,569	14,758
Other Taxes	4,515	2,621	—	4,515	—
Fines, Forfeits and Penalties	20,461	18,899	18,040	20,292	169
Revenue from Use of Money and Property	36,478	35,489	—	36,478	—
Revenue from Other Agencies:					
Federal Government	232,201	723,587	616,267	—	232,201
Cities, Towns and Counties	635,372	404,580	730,800	—	635,372
Other	15,000	—	—	—	15,000
Service Charges for Current Services	37,226	64,147	19,973	23,262	13,964
Contributions and Transfers from Other State Funds:					
From General Fund	45,853	36,435	47,813	—	45,853
Other Special Revenue Funds	68	—	—	—	68
Bond Fund	3	—	—	—	3
Sale and Compensation for Loss of Properties	2,290	7,187	—	—	2,290
Total Revenues	\$11,381,384	\$9,698,450	\$10,341,937	\$10,402,061	\$979,323

SUMMARY STATEMENT OF APPROPRIATIONS AND EXPENDITURES
YEAR ENDED JUNE 30, 1946

	Protection of Persons and Property	Highways and Bridges	Interest on Bonded Debt	Contributions and Transfers to Other Funds	Total Operating Revenues and Expenditures	Debt Retirement	Total
Reserved for Authorized Expenditures at Start of Year	\$ 10,322	\$ 1,834,278	—	—	\$ 1,844,600	—	\$ 1,844,600
Appropriation by Legislature	436,270	8,599,989	\$496,700	\$159,874	9,692,833	\$1,724,000	11,416,833
Earmarked Revenue	67,565	911,758	—	—	979,323	—	979,323
Inter-Departmental Transfers	(1,581)	(729)	—	2,310	—	—	—
Total Available (See Page 65)	\$512,576	\$11,345,296	\$496,700	\$162,184	\$12,516,756	\$1,724,000	\$14,240,756
Expenditures (See Page 66)	416,752	8,289,955	496,700	162,184	9,365,591	1,724,000	11,089,591
Unexpended Balances Lapsed (See Page 67)	23,940	146,156	—	—	170,096	—	170,096
Reserved for Authorized Expenditures—Carrying Balances (See Page 67)	\$ 71,884	\$ 2,909,185	—	—	\$ 2,981,069	—	\$ 2,981,069

HIGHWAY FUND

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

	1946	1945	Budget	Reserved for Authorized Expenditures Start of Year	Detail of This Year		
					Appropriations	Transfers	Earmarked Revenue
PROTECTION OF PERSONS AND PROPERTY							
State Police	\$ 485,375	\$ 393,597	\$ 486,324	\$ 1,653	\$ 436,270	\$(1,578)	\$ 49,030
Public Utilities Commission—Regulation of Motor Truck Carriers	27,201	22,756	24,153	8,669	—	(3)	18,535
	\$ 512,576	\$ 416,353	\$ 510,477	\$ 10,322	\$ 436,270	\$(1,581)	\$ 67,565
HIGHWAYS AND BRIDGES							
Highway Administration	\$ 179,503	\$ 163,327	\$ 177,899	—	\$ 177,899	\$ (89)	\$ 1,693
Highway Planning Survey	79,277	41,460	35,524	\$ 6,059	43,702	(21)	29,537
Secretary of State—Motor Vehicle Division	231,578	208,360	227,837	295	216,937	(436)	14,782
Bureau of Taxation—Gasoline and Use Fuel Tax Division	21,598	29,387	21,550	—	21,550	(23)	71
Administration of Outdoor Advertising Law	—	10,220	—	—	—	—	—
Compensation for Injuries	50,000	45,000	50,000	—	50,000	—	—
Special Resolves	366,080	323,847	466,463	238,328	182,511	(54,759)	—
Highway Construction	2,810,701	2,164,156	3,077,586	1,312,986	1,220,000	34,917	242,798
Bridge Construction	780,109	294,832	806,416	116,052	450,000	18,742	195,315
Highway Maintenance	4,809,532	3,555,637	4,228,007	5,217	4,394,996	940	408,379
Highway Maintenance—Snow Removal and Sanding	1,658,748	1,347,663	1,312,800	—	1,642,394	—	16,354
Bridge Maintenance	354,274	313,432	296,311	151,445	200,000	—	2,829
Advance to Maine Turnpike Authority	3,896	3,988	3,088	3,896	—	—	—
	\$11,345,296	\$ 8,501,309	\$10,703,481	\$1,834,278	\$ 8,599,989	\$ (729)	\$911,758
INTEREST ON BONDED DEBT							
Highway and Bridge Bonds	\$ 496,700	\$ 552,723	\$ 496,700	—	\$ 496,700	—	—
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS							
To General Fund	50,386	42,320	47,276	—	48,266	\$ 2,120	—
To Other Special Revenue Funds ..	1,348	1,531	2,475	—	1,158	190	—
To Public Service Enterprises	14,950	15,000	14,950	—	14,950	—	—
To Trust and Agency Funds	95,500	40,000	95,500	—	95,500	—	—
	\$ 162,184	\$ 98,851	\$ 160,201	—	\$ 159,874	\$ 2,310	—
Total Available for Operating Expenditures	\$12,516,756	\$ 9,569,236	\$11,870,859	\$1,844,600	\$ 9,692,833	—	\$979,323
DEBT RETIREMENT							
Highway and Bridge Bonds	\$ 1,724,000	\$ 1,774,000	\$ 1,724,000	—	\$ 1,724,000	—	—
Total Available for Expenditures	\$14,240,756	\$11,343,236	\$13,594,859	\$1,844,600	\$11,416,833	—	\$979,323

HIGHWAY FUND
COMPARATIVE STATEMENT OF EXPENDITURES
YEARS ENDED JUNE 30

	1946	1945	Budget
PROTECTION OF PERSONS AND PROPERTY			
State Police	\$ 399,991	\$ 382,240	\$ 486,324
Public Utilities Commission—Regulation of Motor Truck Carriers	16,761	14,087	15,660
	\$ 416,752	\$ 396,327	\$ 501,984
HIGHWAYS AND BRIDGES			
Highway Administration	\$ 179,210	\$ 161,727	\$ 177,899
Highway Planning Survey	36,187	35,401	32,000
Secretary of State—Motor Vehicle Division	225,304	199,559	227,837
Bureau of Taxation—Gasoline and Use Fuel Tax Division	17,887	20,011	21,550
Administration of Outdoor Advertising Law	—	5,825	—
Compensation for Injuries	43,755	33,830	50,000
Special Resolves	85,516	85,519	379,633
Highway Construction	887,203	851,169	2,172,238
Bridge Construction	234,758	178,781	750,000
Highway Maintenance	4,693,988	3,550,419	4,228,007
Highway Maintenance—Snow Removal and Sanding Bridge Maintenance	1,658,747	1,347,663	1,312,800
Advance to Maine Turnpike Authority	226,451	161,988	215,000
	949	92	1,500
	\$ 8,289,955	\$6,631,984	\$ 9,568,464
INTEREST ON BONDED DEBT			
Highway and Bridge Bonds	\$ 496,700	\$ 552,723	\$ 496,700
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS			
To General Fund	\$ 50,386	\$ 42,320	\$ 47,276
To Other Special Revenue Funds	1,348	1,531	2,475
To Public Service Enterprises	14,950	15,000	14,950
To Trust and Agency Funds	95,500	40,000	95,500
	\$ 162,184	\$ 98,851	\$ 160,201
Total Operating Expenditures	\$ 9,365,591	\$7,679,885	\$10,727,349
DEBT RETIREMENT			
Highway and Bridge Bonds	\$ 1,724,000	\$1,774,000	\$ 1,724,000
Total Expenditures	\$11,089,591	\$9,453,885	\$12,451,349

HIGHWAY FUND
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES
JUNE 30, 1946

	Reserved for Authorized Expenditures (Carrying Balance)		Unexpended Balances Lapsed	
	1946	1945	1946	1945
PROTECTION OF PERSONS AND PROPERTY				
State Police	\$ 61,443	\$ 1,653	\$ 23,940	\$ 9,704
Public Utilities Commission—Regulation of Motor Truck Carriers	10,441	8,669	—	—
	\$ 71,884	\$ 10,322	\$ 23,940	\$ 9,704
HIGHWAY AND BRIDGES				
Highway Administration	—	—	\$ 293	\$ 1,600
Highway Planning Survey	\$ 43,090	\$ 6,059	—	—
Secretary of State—Motor Vehicle Division ..	3,316	295	2,959	8,505
Bureau of Taxation—Gasoline and Use Fuel Tax Division	—	—	3,712	9,376
Administration of Outdoor Advertising Law ..	—	—	—	4,396
Compensation for Injuries	—	—	6,245	11,170
Special Resolves	280,564	238,329	—	—
Highway Construction	1,793,498	1,312,986	130,000	—
Bridge Construction	545,351	116,051	—	—
Highway Maintenance	115,543	5,217	—	—
Bridge Maintenance	127,823	151,445	—	—
Advance to Maine Turnpike Authority	—	3,896	2,947	—
	\$2,909,185	\$1,834,278	\$146,156	\$35,047
Total	\$2,981,069	\$1,844,600	\$170,096	\$44,751

BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1946

Year Ending June 30	Total Debt Service	Bond Maturities	Interest Maturities
1947	\$ 2,170,428	\$ 1,729,000	\$ 441,428
1948	2,115,706	1,729,000	386,706
1949	1,960,983	1,629,000	331,983
1950	1,909,260	1,629,000	280,260
1951	1,658,538	1,429,000	229,538
1952	1,304,078	1,119,000	185,078
1953	1,091,100	944,000	147,100
1954	832,840	719,000	113,840
1955	891,730	811,500	80,230
1956	554,000	500,000	54,000
1957	436,000	400,000	36,000
1958	616,000	600,000	16,000
1959	102,000	100,000	2,000
Total	\$15,642,663	\$13,338,500	\$2,304,163

This schedule does not include bonds issued for construction of toll bridges. Such bonds are shown under Public Service Enterprises, Page 102. No Highway Bonds outstanding are callable.

HIGHWAY FUND
STATEMENT OF BONDED INDEBTEDNESS
YEARS ENDED JUNE 30

Description of Loan	Date of Original Issue	Interest Rate	Date of Maturity of Bond
GENERAL BONDED DEBT			
Serial Bonds:			
State Highway	September 1, 1913	4%	1914-1953 Inclusive
State Highway	July 1, 1914	4%	\$32,000—1915 31,000—1916 11,500—1917-54 Inclusive
State Highway	April 1, 1915	4%	25,000—1918-33 Inclusive 50,000—1934-35 Inclusive
State Highway	March 1, 1916	4%	35,000—1917-19 Inclusive 25,000—1920-33 Inclusive 15,000—1934-36 Inclusive
State Highway	May 1, 1917	4%	1937-1946 Inclusive
State Highway (Reissue)	December 2, 1918	4%	December 1, 1920
State Highway and Bridge	April 1, 1920	5%	1930-1954 Inclusive
State Highway	August 1, 1921	5%	\$100,000—1927-31 Inclusive 125,000—1932-41 Inclusive
State Highway and Bridge	July 1, 1922	4%	1943-1952 Inclusive
State Highway and Bridge	July 1, 1923	4%	1941-1950 Inclusive
State Highway	July 1, 1924	4%	1949-1958 Inclusive
State Highway and Bridge (Reissue)	September 3, 1929	4%	1935-1944 Inclusive
State Highway and Bridge (Reissue)	November 1, 1929	4%	\$16,000—1935 60,000—1936-44 Inclusive
State Highway and Bridge	July 1, 1930	4%	1936-1950 Inclusive
State Highway and Bridge	September 2, 1930	4%	1936-1950 Inclusive
State Highway and Bridge	July 1, 1931	3 1/2%	1932-1951 Inclusive
State Highway and Bridge	September 1, 1931	3 1/2%	1932-1951 Inclusive
State Highway and Bridge	December 1, 1931	4%	1932-1951 Inclusive
State Highway	July 1, 1932	4%	1945-1954 Inclusive
State Highway	August 1, 1932	4%	\$200,000—1951 300,000—1952 300,000—1953 200,000—1954 300,000—1954 400,000—1955 300,000—1956 500,000—1957
State Highway	September 1, 1932	4%	300,000—1954 400,000—1955 300,000—1956 500,000—1957
State Highway and Bridge	May 1, 1933	4%	1939-1948 Inclusive
State Highway and Bridge	November 1, 1935	2%	\$100,000—1936-43 Inclusive 75,000—1944
State Highway and Bridge	September 15, 1936	2%	100,000—1937-44 Inclusive 75,000—1945
State Highway	September 15, 1936	2%	1941-1950 Inclusive
State Highway	November 1, 1937	2%	1939-1948 Inclusive
State Highway	October 1, 1938	2%	1940-1949 Inclusive
State Highway	August 1, 1939	2%	1940-1949 Inclusive
State Highway	July 1, 1940	1 1/8%	1941-1950 Inclusive
State Highway	July 1, 1941	7/8%	1942-1951 Inclusive
State Highway (Reissue)	April 1, 1942	1%	1947-1953 Inclusive
Total			
		Amount of Issue	Total Matured to
*Reissuable Bonds		\$10,100,000	June 30, 1946
Less Reissued Bonds Included in General Authorization		100,000	\$6,461,500
Total issued prior to Jan. 1, 1925 which may be reissued		\$10,000,000 (A)	\$6,361,500

This schedule does not include bonds issued for construction of toll bridges. Such bonds are shown

Amount of Issue	Unmatured Debt Outstanding June 30, 1945	Current Transactions		Unmatured Debt Outstanding June 30, 1946
		New Bonds Issued	Matured or Called	
\$ 300,000*	\$ 67,500	—	\$ 7,500	\$ 60,000
500,000*	115,000	—	11,500	103,500
—	—	—	—	—
—	—	—	—	—
500,000*	—	—	—	—
—	—	—	—	—
500,000*	—	—	—	—
—	—	—	—	—
200,000*	20,000	—	20,000	—
218,500**	—	—	—	—
2,500,000*	900,000	—	100,000	800,000
1,750,000*	—	—	—	—
—	—	—	—	—
1,250,000*	1,000,000	—	125,000	875,000
1,600,000*	960,000	—	160,000	800,000
1,000,000*	1,000,000	—	—	1,000,000
900,000**	—	—	—	—
556,000**	—	—	—	—
—	—	—	—	—
1,500,000	600,000	—	100,000	500,000
1,500,000	600,000	—	100,000	500,000
2,000,000	700,000	—	100,000	600,000
2,000,000	700,000	—	100,000	600,000
500,000	175,000	—	25,000	150,000
2,000,000	2,000,000	—	200,000	1,800,000
1,000,000	1,000,000	—	—	1,000,000
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
1,500,000	1,500,000	—	—	1,500,000
—	—	—	—	—
—	—	—	—	—
1,000,000	300,000	—	100,000	200,000
875,000	—	—	—	—
—	—	—	—	—
875,000	75,000	—	75,000	—
—	—	—	—	—
500,000	300,000	—	50,000	250,000
1,000,000	400,000	—	100,000	300,000
1,000,000	500,000	—	100,000	400,000
1,000,000	500,000	—	100,000	400,000
1,000,000	600,000	—	100,000	500,000
500,000	350,000	—	50,000	300,000
700,000**	700,000	—	—	700,000
\$32,224,500	\$15,062,500	—	\$1,724,000	\$13,338,500

**Reissued Bonds	Legislative Authorization	Outstanding 6/30/46
.....	\$2,374,500	\$ 700,000
Net Available for Reissue	—	\$5,661,500 (B)

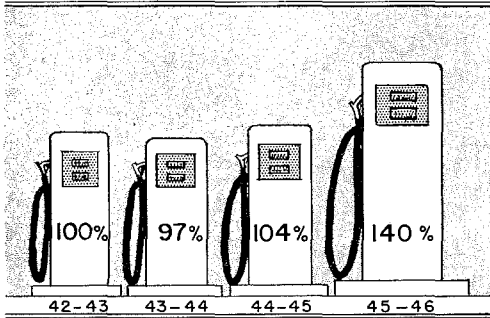
(A) Authorized by Constitutional Amendments: September 9, 1912 Article XXXV, \$2,000,000; September 24, 1919 Article XLIII, \$8,000,000.

(B) \$3,453,000 authorized by the 92nd Legislature for reissue during the biennium ending June 30, 1947.

under Public Service Enterprises, Page 102. No Highway Bonds outstanding are callable.

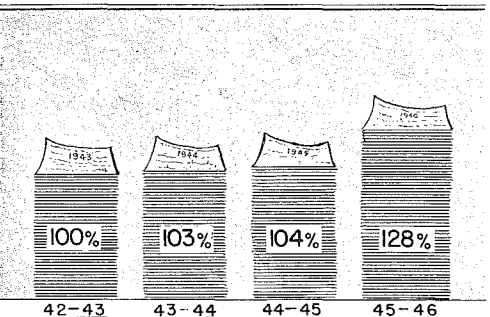
**HIGHWAY FUND
REVENUE STATISTICS
YEARS ENDED JUNE 30**

	1942-43	1943-44	1944-45	1945-46
GASOLINE TAX ASSESSMENTS				
July	\$ 546,049	\$ 430,058	\$ 449,429	\$ 499,887
August	402,592	347,016	409,765	566,731
September	438,587	399,520	415,834	561,055
October	448,239	378,023	402,310	532,874
November	390,397	369,552	360,454	469,847
December	336,342	350,538	344,538	448,381
January	280,977	333,641	334,306	429,911
February	280,113	261,684	279,462	399,500
March	412,019	316,692	384,468	468,896
April	256,637	315,952	344,392	500,691
May	334,661	407,964	407,930	659,389
June	313,253	413,480	459,380	679,229
Total	\$4,439,866	\$4,324,120	\$4,592,268	\$6,216,391



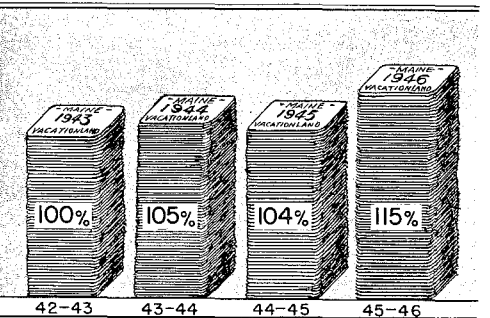
AUTOMOBILE REGISTRATIONS

July	\$ 69,770	\$ 74,702	\$ 68,968	\$ 61,275
August	42,679	53,354	42,324	47,418
September	59,737	78,267	46,372	50,589
October	37,520	51,592	28,248	46,271
November	33,444	73,987	68,215	68,346
December	69,882	93,848	159,008	294,077
January	173,766	178,291	369,583	475,837
February	1,522,779	1,725,470	1,678,568	1,739,452
March	837,922	684,944	624,505	582,794
April	232,395	195,016	179,635	201,948
May	155,847	165,799	103,315	148,851
June	87,569	115,159	87,111	110,637
Total	\$3,323,310	\$3,490,429	\$3,455,852	\$3,827,495



AUTOMOBILE DRIVERS' LICENSES

July	\$ 7,486	\$ 9,363	\$ 9,767	\$ 10,848
August	5,468	8,178	8,396	10,390
September	5,548	8,570	6,637	9,146
October	4,159	6,264	4,730	9,935
November	4,190	18,242	13,196	18,934
December	226,389	210,080	210,528	244,009
January	118,926	117,871	135,436	169,060
February	19,745	26,468	20,310	30,425
March	22,686	20,123	23,980	31,248
April	20,998	17,932	18,896	23,174
May	17,337	17,626	14,130	19,400
June	9,849	14,478	13,254	16,076
Total	\$ 462,781	\$ 475,195	\$ 479,260	\$ 592,645



Gasoline Tax figures represent gross assessments while the revenues shown on Page 61 are net after refunds.

Automobile Registrations and Drivers' Licenses represent gross receipts while the revenues shown on Page 61 are net after refunds.

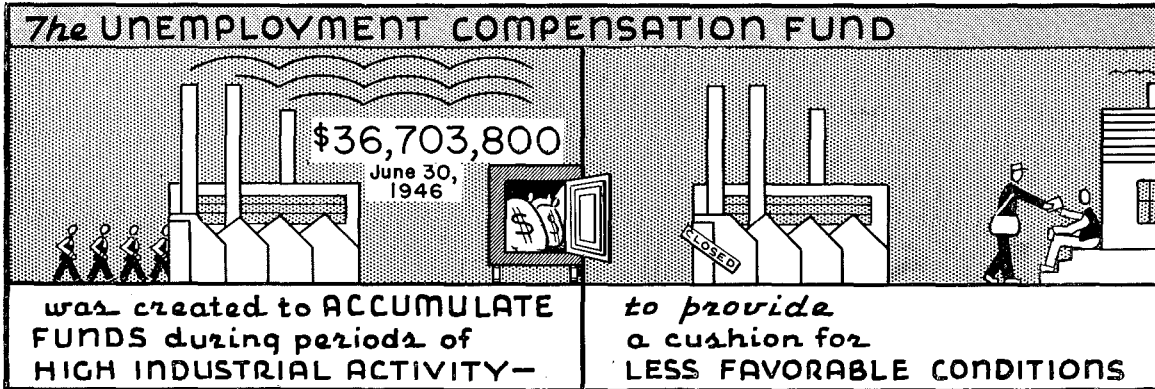
UNEMPLOYMENT COMPENSATION FUND

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.

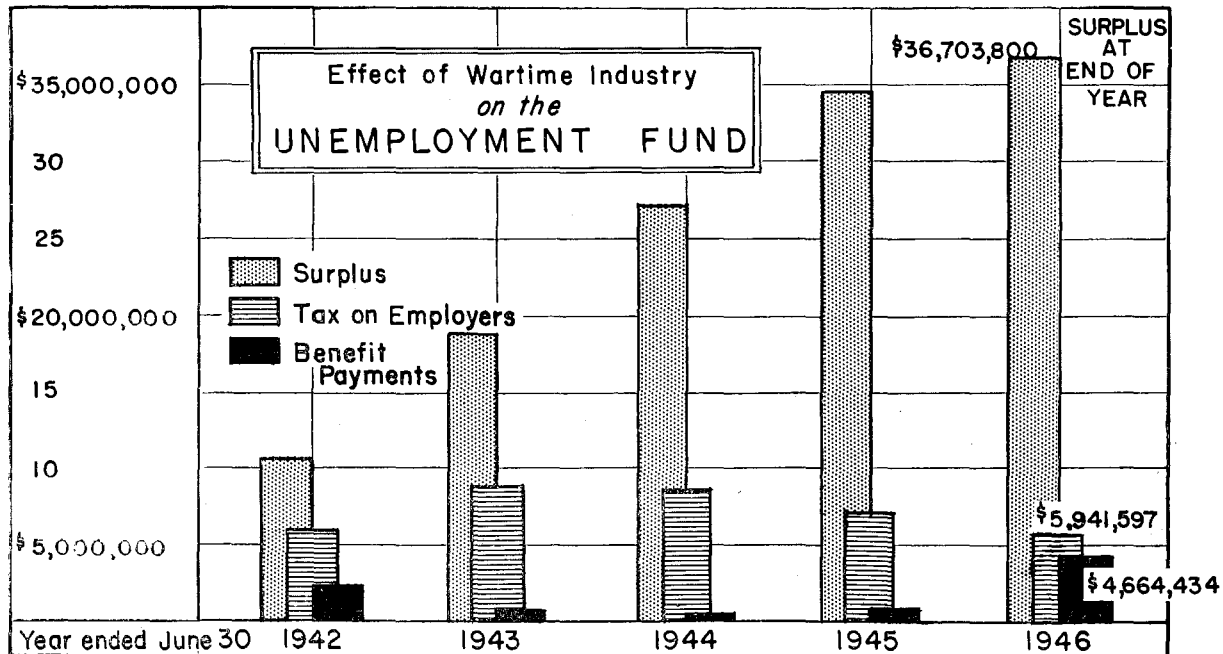
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UNEMPLOYMENT COMPENSATION FUND



The revenue to the Unemployment Compensation Commission Fund has decreased approximately \$1,400,000 over the previous year, with benefit payments increased by approximately \$4,100,100, thus the reserve account shows only an increase of approximately \$1,900,000. The increase in the expenditures was due to a larger amount of benefits being paid. The revenue decreased in proportion to the decline in payrolls, and was further decreased due to the experience rating system.



UNEMPLOYMENT COMPENSATION FUND
COMPARATIVE BALANCE SHEET
JUNE 30

	1946	1945
ASSETS		
Cash	\$ 200,335	\$ 19,730
Deposit with U. S. Treasury	36,703,800	34,909,909
Accounts and Notes Receivable:		
Tax Accounts	110,493	96,055
Total Assets	\$37,014,628	\$35,025,694
LIABILITIES		
Refunds Due, Deferred Income, etc.	15,373	816
Total Liabilities	\$ 15,373	\$ 816
RESERVES		
Unemployment Compensation Clearing Account	\$ 115,146	\$ 112,966
Unemployment Compensation Benefit Account	180,309	2,003
Unemployment Compensation Trust Fund	36,703,800	34,909,909
Total Liabilities and Reserves	\$37,014,628	\$35,025,694

COMPARATIVE OPERATING STATEMENT AND SURPLUS ANALYSIS
YEARS ENDED JUNE 30

	1946	1945
Net Revenue from Tax on Employers	\$ 5,941,597	\$ 7,472,912
Fines, Forfeits and Penalties	3,003	—
Interest on Deposit with U. S. Treasury	701,391	600,262
Total Revenues	\$ 6,645,991	\$ 8,073,174
Net Benefit Payments	4,664,434	572,193
Excess of Revenues over Expenditures	\$ 1,981,557	\$ 7,500,981
Adjustment of Previous Years' Transactions	(7,181)	—
Net Change in Surplus	\$ 1,974,376	\$ 7,500,981
SURPLUS AT START OF YEAR		
Clearing Account	\$ 112,966	\$ 83,054
Benefit Account	2,003	14,197
Trust Fund	34,909,909	27,426,646
Total	\$35,024,878	\$27,523,897
SURPLUS AT END OF YEAR		
Clearing Account	\$ 115,144	\$ 112,966
Benefit Account	180,308	2,003
Trust Fund	36,703,800	34,909,909
Total	\$36,999,255	\$35,024,878

OTHER SPECIAL REVENUE FUNDS

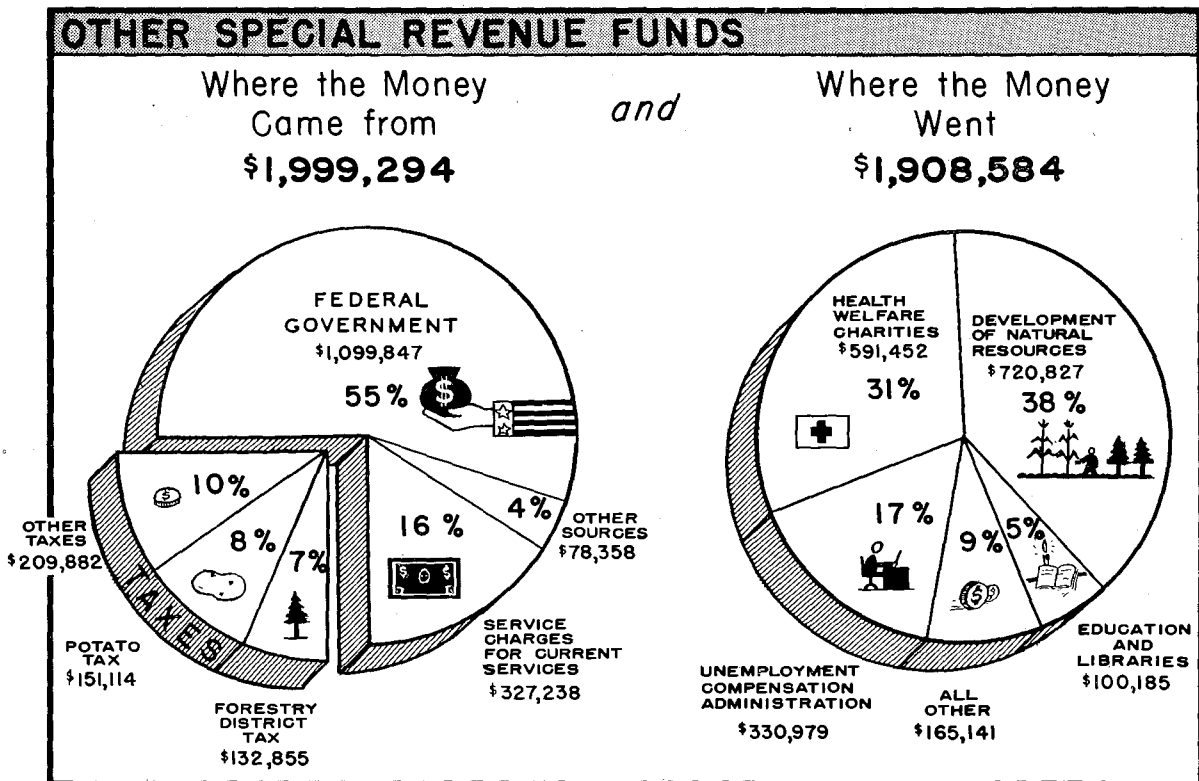
Under this caption are included many separate smaller funds, each of which operates from earmarked revenues which are available for no other purpose. All revenues credited to these funds are automatically available for expenditure for the purpose for which they are earmarked under the various governing 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

The other special revenue funds which are made up of numerous independent funds operated at about the same level as last year. These funds are supported wholly by their own revenues which was slightly less than last year. Of the revenue received, the largest amount was from the Federal Government, amounting to \$1,099,847 a decrease of approximately \$110,000 over the previous year. The expenditures for the year decreased approximately \$50,000 over the previous year, this decrease was, for the most part, in the Bureau of Health.



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

	1946	1945
REVENUES		
Tax on Aeronautical Gasoline	\$ 25,391	\$ 16,614
Taxes on Insurance Companies	48,444	38,028
Other Taxes:		
Maine Forestry District Tax	132,855	133,774
Potato Tax	151,114	146,688
Other	136,047	110,369
From Federal Government	1,099,847	1,207,815
From Cities, Towns and Counties	42,973	29,152
Service Charges for Current Services	327,238	363,397
Other Revenues	30,178	10,212
Contributions and Transfers:		
From General Fund	3,734	2,554
From Highway Fund	1,348	1,531
From Bond Fund	125	—
Total Revenues	\$1,999,294	\$2,060,134
EXPENDITURES		
General Administration	\$ 48,344	\$ 36,308
Protection of Persons and Property	94,308	94,439
Development and Conservation of Natural Resources	720,827	706,423
Health, Welfare and Charities	591,452	517,675
Institutions	—	11,476
Education and Libraries	100,185	357,683
Unemployment Compensation	330,979	213,183
Contributions and Transfers:		
To General Fund	11,443	14,708
To Highway Fund	68	—
To Trust and Agency Funds	10,978	4,400
Total Expenditures	\$1,908,584	\$1,956,295
Excess of Revenues over Expenditures	\$ 90,710	\$ 103,839

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30

	<u>June 30, 1946</u>	<u>June 30, 1945</u>
ASSETS		
Cash	\$ 803,332	\$737,541
Accounts and Notes Receivable:		
Tax Accounts	126,270	136,261
Other	83,170	54,445
	<u>209,440</u>	<u>190,706</u>
Less—Reserve for Losses	788	5,679
Net Total Receivables	208,652	185,027
Other Assets	750	208
Total Assets	<u>\$1,012,734</u>	<u>\$922,776</u>
LIABILITIES		
Accounts Payable	\$ 90,842	\$ 96,352
Due to Other Funds	330	—
Other Current Liabilities	4,100	159
Total Liabilities	<u>95,272</u>	<u>96,511</u>
RESERVES AND SURPLUS		
Reserve for Authorized Expenditures	917,462	826,265
Total Liabilities, Reserves and Surplus	<u>\$1,012,734</u>	<u>\$922,776</u>

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

	1946	1945
BALANCE AT START OF YEAR	\$826,265	\$ 897,074
Add—Adjustment of Prior Years' Reserve	487	—
Excess of Revenues over Expenditures	90,710	103,839
	<u>\$917,462</u>	<u>\$1,000,913</u>
Deduct—Unexpended Balances of Discontinued Funds Transferred to General Fund Surplus:		
Emergency Tuberculosis Fund	—	\$ 159,308
Loan Agency Inspection	—	5,301
Registration of Dealers in Securities	—	9,036
Adjustment of Prior Years' Reserve	—	1,003
BALANCE AT END OF YEAR	<u>\$917,462</u>	<u>\$ 826,265</u>

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

	1946	1945
Estimated Expenditures in Excess of Estimated Revenues		
Estimated Expenditures (See Page 83)	\$1,895,320	\$2,189,508
Estimated Revenues (See Page 81)	1,867,682	2,172,049
	<u>27,638</u>	<u>17,459</u>
Estimated Revenues in Excess of Revenues		
Estimated Revenues (See Page 81)	1,867,682	2,172,049
Revenues (See Page 81)	1,999,294	2,060,134
	<u>(131,612)</u>	<u>111,915</u>
Total Deductions through Revenues	<u>(103,974)</u>	<u>129,374</u>
Expenditures Less than Estimated		
Estimated Expenditures (See Page 83)	1,895,320	2,189,508
Expenditures (See Page 83)	1,908,584	1,956,295
	<u>(13,264)</u>	<u>233,213</u>
Excess of Revenues over Expenditures	<u>\$ 90,710</u>	<u>\$ 103,839</u>

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

	1946	1945	Budget
REVENUES			
Taxes:			
Property Taxes:			
Maine Forestry District Tax	\$ 132,855	\$ 133,774	\$ 131,500
Selective Sales Taxes:			
Tax on Aeronautical Gasoline	25,391	16,614	29,500
Tax on Milk Sales by Dealers	21,571	19,316	15,100
Taxes on Insurance Companies:			
Fire Prevention and Investigation Tax	39,564	38,008	33,000
Certificate of Qualifications of Domestic Companies	20	20	—
Licenses to Insurance Companies	8,860	—	—
Taxes on Amusements:			
Boxing Licenses	—	847	—
Commission on Boxing	—	1,192	—
Other Taxes on Specific Businesses or Occupations:			
Sardine Packing Licenses	1,950	1,800	2,000
Milk Licenses	763	767	900
Small Loan Agency Licenses	—	3,225	—
Registration of Dealers in Securities and Their Agents	—	8,640	—
Insurance Brokers' and Agents' Examinations ..	4,140	1,220	2,100
Real Estate Brokers' and Salesmen's Licenses ..	6,713	4,566	4,400
Filing Fees—Annual Statements of Insurance Companies	8,760	7,615	7,800
Aircraft, Pilots' and Parachute Riggers' Licenses	640	376	175
Licenses to Sell Prophylactic Rubber Goods	722	554	750
Licenses for Roadside Eating and Lodging Houses	31,726	27,366	29,000
Fees for Cosmetics	4,517	4,671	4,200
Licenses for Barbers and Hairdressers	19,339	18,267	16,000
Blueberry Factory Licenses	1,837	848	1,200
Tax on Blueberries	11,286	—	7,875
Registration Fees—Professional Resident and Non-Resident Engineers	1,501	1,107	870
Tax on Sweet Corn	8,664	—	12,000
Nursing Attendant Licenses	170	—	—
Other Taxes:			
Potato Tax	151,114	146,688	100,000
Permits to Install Plumbing	11,748	7,992	7,050
Revenue from Use of Money and Property	30	15	—
Fines, Forfeits and Penalties	1,135	—	—
Revenue from Other Agencies:			
Federal Grants for Public Health	445,473	484,676	436,017
Federal Grants for Assistance and Relief	26,412	39,015	44,374
Federal Grants for Education	121,770	333,699	142,531
Federal Grants for Unemployment Compensation Administration	340,669	231,530	353,000
Federal Grants for Other Purposes	165,523	118,895	122,536
Cities, Towns and Counties for Auditing Services	41,103	29,152	43,000
Cities and Towns—Other Purposes	1,870	—	1,700
Other	12,971	—	—

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

	1946	1945	Budget
Service Charges for Current Services:			
Auditing Services Rendered	695	548	—
Examination Fees	23,545	17,506	17,254
Inspection Services:			
Shipping Point	148,104	142,252	141,000
Certification of Seed	111,978	92,505	83,700
Other	41,913	46,335	62,500
Tubercular Hospital Services	—	62,976	—
Miscellaneous Fees	475	637	—
Sale of Commodities	528	638	500
Contributions and Transfers from Other State Funds:			
From General Fund	3,734	2,554	3,175
From Highway Fund	1,348	1,531	2,475
From Bond Fund	125	—	—
Sale and Compensation for Loss of Property	16,042	10,197	8,500
Total Revenues	\$1,999,294	\$2,060,134	\$1,867,682

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 1946

	Reserved for Authorized Expenditures at Start of Year	Earmarked Revenues (See Page 82)	Inter- depart- mental Transfers	Total Available (See Page 82)	Expenditures (See Page 83)	Reserved for Authorized Expenditures (Carrying Balances) (See Page 84)
General Administration	\$ 12,184	\$ 44,283	\$ (34)	\$ 56,433	\$ 48,344	\$ 8,089
Protection of Persons and Property	208,613	141,917	(488)	350,042	94,309	255,733
Development and Conservation of Natural Resources	155,155	766,053	(41)	921,167	720,827	200,340
Health and Sanitation	277,620	541,534	(30)	819,124	564,839	254,285
Welfare and Charities	14,209	25,434	(4,098)	35,545	26,613	8,932
Institutions	—	1,125	—	1,125	—	1,125
Education and Libraries	136,765	137,275	(8,248)	265,792	100,185	165,607
Unemployment Compensation	22,205	341,673	(9,548)	354,330	330,979	23,351
Contributions and Transfers to Other Funds	—	—	22,488	22,488	22,488	—
	\$826,751 (A)	\$1,999,294	—	\$2,826,046	\$1,908,584	\$917,462
(A) Reserve per Page 78	\$826,265					
Adjustment of Prior Years' Reserve	486					
Balance as Above	<u>\$826,751</u>					

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

	1946	1945	Detail of This Year			
			Budget at Start of Year	Reserved for Authorized Expenditures	Transfers	Earmarked Revenue
GENERAL ADMINISTRATION						
Audit Municipal Division	\$ 56,433	\$ 48,487	\$ 64,010	\$ 12,184	\$ (34)	\$ 44,283
PROTECTION OF PERSONS AND PROPERTY						
Maine Aeronautics Commission	69,502	57,157	59,096	43,510	(39)	26,031
Banks and Banking, Department of	—	25,028	—	—	—	—
Boxing Commission	—	2,080	—	—	—	—
Examining Boards	99,029	88,461	90,374	73,799	(1)	25,231
Insurance Department	130,168	106,540	112,146	68,688	(128)	61,608
Milk Control Board	38,570	27,822	23,757	16,552	(316)	22,334
Real Estate Commission	12,773	10,234	9,859	6,064	(4)	6,713
	\$ 350,042	\$ 317,322	\$ 295,232	\$208,613	\$ (488)	\$ 141,917
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES						
Agriculture, Department of	\$ 437,158	\$ 354,020	\$ 375,360	\$ 71,821	\$ (4)	\$ 365,341
Maine Development Commission (Potato Tax)	184,473	172,644	100,000	33,359	—	151,114
Maine Forestry District	299,536	334,911	288,442	49,975	(37)	249,598
	\$ 921,167	\$ 861,575	\$ 763,802	\$155,155	\$ (41)	\$ 766,053
HEALTH AND SANITATION						
Bureau of Health	\$ 819,124	\$ 774,294	\$ 696,982	\$277,620	\$ (30)	\$ 541,534
WELFARE AND CHARITIES						
Child Welfare Service	\$ 24,797	\$ 18,974	\$ 37,257	\$ 4,775	—	\$ 20,022
Indian Township Administration	10,748	16,099	14,700	9,434	\$ (4,098)	5,412
	\$ 35,545	\$ 35,073	\$ 51,957	\$ 14,209	\$ (4,098)	\$ 25,434
INSTITUTIONS						
School for Boys Health Building	\$ 1,125	—	—	—	—	\$ 1,125
HOSPITALS AND SANATORIUMS						
Emergency Tuberculosis Services	—	\$ 170,784	—	—	—	—
EDUCATION AND LIBRARIES						
Education, Department of	\$ 265,792	\$ 494,174	\$ 259,714	\$136,765	\$ (8,248)	\$ 137,275
UNEMPLOYMENT COMPENSATION						
Administration	\$ 354,330	\$ 235,388	\$ 352,008	\$ 22,205	\$ (9,548)	\$ 341,673
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS						
To General Fund	\$ 11,443	\$ 14,708	\$ 6,485	—	\$11,443	—
To Highway Fund	67	—	—	—	67	—
To Public Service Enterprises	—	—	1,800	—	—	—
To Trust Funds	10,978	4,400	4,400	—	10,978	—
	\$ 22,488	\$ 19,108	\$ 12,685	—	\$22,488	—
Total Available for Expenditures	\$2,826,046	\$2,956,205	\$2,496,390	\$826,751 (A)	—	\$1,999,294

(A) Reserve per Page 78	\$ 826,265
Adjustments of Prior Years' Reserve	486
Balance as Above	<u>\$ 826,751</u>

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

	Totals		Budget	Detail of This Year			
	1946	1945		Personal Services	Other Expenditures	Current Grants and Subsidies	Capital Outlays
GENERAL ADMINISTRATION							
Audit Municipal Division	\$ 48,344	\$ 36,308	\$ 47,085	\$ 34,691	\$ 13,631	—	\$ 22
PROTECTION OF PERSONS AND PROPERTY							
Maine Aeronautics Commission	\$ 11,026	\$ 13,647	\$ 30,325	3,629	1,324	\$ 5,865	208
Banks and Banking, Department of	—	10,690	—	—	—	—	—
Boxing Commission	—	2,081	—	—	—	—	—
Examining Boards	17,404	14,719	17,888	7,204	10,102	—	98
Insurance Department	41,483	37,852	44,337	25,266	15,682	—	535
Milk Control Board	19,804	11,280	17,500	11,338	8,151	—	315
Real Estate Commission	4,592	4,170	4,800	3,170	1,422	—	—
	\$ 94,309	\$ 94,439	\$ 114,850	\$ 50,607	\$ 36,681	\$ 5,865	\$ 1,156
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES							
Agriculture, Department of	\$ 343,285	\$ 282,209	\$ 307,066	\$ 224,109	\$ 109,176	\$ 10,000	—
Maine Development Commission (Potato Tax)	157,605	139,286	100,000	2,702	154,903	—	—
Maine Forestry District	219,937	284,928	217,000	152,977	46,979	78	\$ 19,903
	\$ 720,827	\$ 706,423	\$ 624,066	\$ 379,788	\$ 311,058	\$ 10,078	\$ 19,903
HEALTH AND SANITATION							
Bureau of Health	\$ 564,839	\$ 496,811	\$ 566,748	\$ 194,805	\$ 356,962	\$ 4,180	\$ 8,892
WELFARE AND CHARITIES							
Child Welfare Service	\$ 17,793	\$ 14,199	\$ 35,036	\$ 15,062	\$ 2,731	—	—
Indian Township Administration	8,820	6,665	9,000	906	7,914	—	—
	\$ 26,613	\$ 20,864	\$ 44,036	\$ 15,968	\$ 10,645	—	—
HOSPITALS AND SANATORIUMS							
Emergency Tuberculosis Services	—	\$ 11,476	—	—	—	—	—
EDUCATION AND LIBRARIES							
Education, Department of	\$ 100,185	\$ 357,683	\$ 135,346	\$ 3,894	\$ 3,192	\$ 93,099	—
UNEMPLOYMENT COMPENSATION							
Administration	\$ 330,979	\$ 213,183	\$ 350,504	\$ 217,468	\$ 98,935	\$ 521	\$ 14,055
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS							
To General Fund	\$ 11,443	\$ 14,708	\$ 6,485	—	\$ 11,443	—	—
To Highway Fund	67	—	—	—	67	—	—
To Public Service Enterprises	—	—	1,800	—	—	—	—
To Trust Funds	10,978	4,400	4,400	—	10,978	—	—
	\$ 22,488	\$ 19,108	\$ 12,685	—	\$ 22,488	—	—
Total Expenditures	\$ 1,908,584	\$ 1,956,295	\$ 1,895,320	\$ 897,221	\$ 853,592	\$ 113,743	\$ 44,028

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

	Reserve for Authorized Expenditures	
	1946	1945
GENERAL ADMINISTRATION		
Audit Municipal Division	\$ 8,089	\$ 12,179
PROTECTION OF PERSONS AND PROPERTY		
Maine Aeronautics Commission	\$ 58,475	\$ 43,510
Examining Boards	81,625	73,742
Insurance Department	88,685	68,688
Milk Control Board	18,766	16,542
Real Estate Commission	8,182	6,064
	\$255,733	\$208,546
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES		
Agriculture, Department of	\$ 93,872	\$ 71,811
Maine Development Commission (Potato Tax)	26,868	33,359
Maine Forestry District	79,600	49,982
	\$200,340	\$155,152
HEALTH AND SANITATION		
Bureau of Health	\$254,285	\$277,483
WELFARE AND CHARITIES		
Child Welfare Service	\$ 7,005	\$ 4,775
Indian Township Administration	1,927	9,434
	\$ 8,932	\$ 14,209
INSTITUTIONS		
School for Boys Health Building	\$ 1,125	—
EDUCATION AND LIBRARIES		
Education, Department of	\$165,607	\$136,491
UNEMPLOYMENT COMPENSATION		
Administration	\$ 23,351	\$ 22,205
Total	\$917,462	\$826,265

PROCEEDS OF GENERAL BOND ISSUES

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

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PROCEEDS OF GENERAL BOND ISSUES

In the previous year this fund included the Maine Agricultural and Maine War Bonds. It now includes only the Maine War Bonds. There was very little activity in the Maine War Bond account during the past year. The expenditures made were mostly for the Artillery Range and Administration. As of June 30, 1946, there was a balance of \$632,645 for authorized expenditures, and \$32,231 for contingencies.

In the program for the Eradication of Bang's Disease, previously financed by Maine Agricultural Bonds, all dairies in the sixteen counties have been tested and are under supervision. Nine of the counties are classified as modified accredited. State wide tests show less than 2% reactors. It is anticipated that there will be available increased numbers of Federal veterinarians for use in this program. This work is being carried on from an appropriation from General Funds, as all the proceeds of the Maine Agricultural Bonds have been used.

PROCEEDS OF GENERAL BOND ISSUES
COMPARATIVE BALANCE SHEET
JUNE 30

	June 30, 1946 War Loan Bonds	June 30, 1945 War Loan Bonds
ASSETS		
Cash	\$164,886	\$ 42,428
Short Term U. S. Government Securities	500,000	500,000
Total Assets	664,886	542,428
LIABILITIES		
Accounts Payable	9	5,519
Due to Other Funds	1	—
Total Liabilities	10	5,519
RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	632,645	523,482
For Contingencies	32,231	13,427
Total Reserves	664,876	536,909
Total Reserves and Liabilities	\$664,886	\$542,428

ANALYSIS OF UNAPPROPRIATED AMOUNTS RESERVED FOR CONTINGENCIES
PERIOD ENDED JUNE 30, 1946

	Maine War Bonds
Proceeds from Sale of Bonds Issued August 1, 1940 and May 1, 1941	\$2,000,000
Sale of Plans	27
	2,000,027
Net Expenditures Authorized (See Page 89)	1,967,796
Balance June 30, 1946	\$ 32,231

PROCEEDS OF GENERAL BOND ISSUES
STATEMENT OF AMOUNTS AVAILABLE AND EXPENDITURES
 PERIOD ENDED JUNE 30, 1946

	Net Expenditures		Earmarked Revenue		Total Available	Expenditures		Balance Reserved for Authorized Expenditures
	Authorized (A)		Prior Years	This Year		Prior Years	This Year	
PROTECTION OF PERSONS AND PROPERTY								
Maine War Bonds								
Administration	122,522	—	—	—	122,522	55,993	\$2,718	\$ 63,811
Armories:								
Augusta	180,000	—	—	—	180,000	—	—	180,000
Bath	4,500	—	—	—	4,500	3,603	—	897
Belfast	54,242	—	—	—	54,242	54,242	—	—
Brunswick	22,519	15,000	—	—	37,519	37,519	—	—
Houlton	111,300	—	—	—	111,300	4,699	—	106,601
Lewiston	20,000	—	—	—	20,000	20,000	—	—
Newport	51,494	—	—	—	51,494	51,494	—	—
Norway	91,659	—	—	—	91,659	91,659	—	—
Portland, Milk Street	25,399	—	—	—	25,399	25,399	—	—
Portland, Stevens Avenue	190,303	1,547	\$124,945	—	316,795	191,850	180	124,765
Presque Isle	106,650	—	—	—	106,650	4,655	—	101,995
Rumford	112,921	—	—	—	112,921	112,921	—	—
Saco	123,738	—	—	—	123,738	123,738	—	—
Skowhegan	2,395	—	—	—	2,395	2,395	—	—
South Brewer	132,036	—	—	—	132,036	131,684	352	—
South Portland	120,957	—	—	—	120,957	120,957	—	—
	\$1,350,113	\$16,547	\$124,945	—	\$1,491,605	\$ 976,815	\$ 532	\$514,258
Airports:								
Augusta	\$ 11,723	\$ 1,668	—	—	\$ 13,391	\$ 13,391	—	—
Bangor, No. 1	80,999	—	—	—	80,999	80,999	—	—
Bangor, No. 2 (Old Town) ..	1,400	—	—	—	1,400	—	—	\$ 1,400
Bar Harbor	9,693	—	—	—	9,693	9,693	—	—
Belfast	3,222	—	—	—	3,222	3,222	—	—
Brunswick, No. 1	2,487	—	—	—	2,487	2,487	—	—
Caribou	13,034	—	—	—	13,034	13,034	—	—
Dexter	6,772	—	—	—	6,772	6,772	—	—
Eastport	20,448	—	—	—	20,448	20,448	—	—
Greenville	13,702	—	—	—	13,702	13,702	—	—
Houlton	31,757	—	—	—	31,757	31,757	—	—
Lewiston-Auburn	21,441	—	—	—	21,441	21,441	—	—
Millinocket	14,402	—	—	—	14,402	14,402	—	—
Norridgewock	3,186	—	—	—	3,186	3,186	—	—
Pittsfield	1,861	—	—	—	1,861	1,861	—	—
Portland	13,809	—	—	—	13,809	13,809	—	—
Presque Isle	23,475	—	—	—	23,475	23,475	—	—
Sanford	9,559	—	—	—	9,559	5,559	—	4,000
Princeton	37,827	304	—	—	38,131	38,131	—	—
Waterville	11,194	—	—	—	11,194	11,194	—	—
Rockland	6,103	—	—	—	6,103	6,103	—	—
Winterport	4,000	—	—	—	4,000	—	—	4,000
	\$ 342,094	\$ 1,972	—	—	\$ 344,066	\$ 334,666	—	\$ 9,400

PROCEEDS OF GENERAL BOND ISSUES
STATEMENT OF AMOUNTS AVAILABLE AND EXPENDITURES
PERIOD ENDED JUNE 30, 1946

	Net Expenditures		Earmarked Revenue		Total Available	Expenditures		Balance Reserved for Authorized Expenditures
	Authorized (A)		Prior Years	This Year		Prior Years	This Year	
Miscellaneous:								
Armories—Maintenance and Improvements	\$ 20,000	—	\$ 1,775	\$ 21,775	\$ 16,751	—	\$ 5,024	
Armories — Ranges and Kitchen Equipment	10,000	—	1,228	11,228	8,336	—	2,892	
Artillery Range	47,375	—	140	47,515	34,734	\$3,371	9,410	
Camp Keyes—Purchase of Land	1,750	—	—	1,750	1,750	—	—	
Mineral Research	4,067	—	—	4,067	4,067	—	—	
Mineral Research—Bureau of Mines	1,590	—	—	1,590	1,590	—	—	
State Guard—Trucks	6,158	—	—	6,158	6,158	—	—	
State Guard—Maintenance and Equipment	62,000	—	6,627	68,627	40,777	—	27,850	
Civilian Defense	—	\$ 241	—	241	241	—	—	
Contributions and Transfers to Other Funds	127	—	—	127	—	127	—	
	\$ 153,067	\$ 241	\$ 9,770	\$ 163,078	\$ 114,404	\$3,498	\$ 45,176	
Total War Bonds	\$1,967,796	\$18,760	\$134,715	\$2,121,271	\$1,481,878	\$6,748	\$632,645	

(A) From Date of Bond Issues.

PUBLIC SERVICE ENTERPRISES

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

Liquor Commission	Deer Isle-Sedgwick Toll Bridge
Augusta State Airport	Kennebec (Carlton) Bridge Bonds
Waldo-Hancock Toll Bridge	Kennebec (Carlton) Bridge Sinking Fund
Richmond-Dresden Toll Bridge	

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Augusta State Airport—Comparative State- ment of Revenues and Expenditures	98
Toll Bridges—Comparative Statement of Reve- nues and Expenditures	98
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Sinking Fund for Kennebec (Carlton) Bridge Bonds—Statement of Revenue—Compared with Sinking Fund Requirements	102

PUBLIC SERVICE ENTERPRISES

Liquor Commission Operations:

The Liquor sales continued to increase and the profit transferred to the General Fund increased approximately \$473,000 over the previous year. The gross profit on sales increased approximately \$600,000 but was offset by an increase in expenses of approximately \$170,000 thus reducing the profit. Liquor Licenses and Malt Beverage Licenses and Excise tax increased a small amount.

Augusta State Airport:

The Augusta State Airport continued to operate at a loss requiring a transfer from General Fund of \$7,293. The income for the year increased approximately \$1,400 but was more than offset by an increase of \$7,400 in operating expense, of which \$5,300 was for personal services.

Toll Bridges:

The toll bridges all show an improvement in operation over the previous year all increasing their surplus although the Deer Isle-Sedgwick bridge required \$12,400 from the Highway Fund.

During the year there was called \$600,000, 4% bonds of the Waldo-Hancock Bridge, which were reissued at 7/10% interest, resulting in a substantial saving in interest payments of \$162,765.

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

	Liquor Commission	Augusta State Airport*
ASSETS		
Cash	\$ 844,854	\$102
Accounts Receivable	9,771	403
Investments (U. S. Government Securities)	—	—
Inventories	2,391,127	—
Other Assets	1,580	—
Less—Reserve for Losses	—	—
Net Total Other Assets	1,580	—
Plant and Equipment	124,055	—
Less Reserve for Depreciation	74,600	—
Net Plant and Equipment	49,455	—
Encumbered Future Revenue to Retire Bonded Indebtedness	—	—
Amount Due from M. C. R. R. 1946-1977	—	—
Total Assets	\$3,296,787	\$505
LIABILITIES		
Accounts Payable	\$ 291,190	\$504
Due to Other Funds	410	1
Other Current Liabilities	5,187	—
Interest Matured Not Presented for Payment	—	—
Bonds Matured Not Presented for Payment	—	—
Total Current Liabilities	296,787	505
Bonds Payable	—	—
Total Liabilities	296,787	505
RESERVES AND SURPLUS		
Contributions for Working Capital	3,000,000	—
Surplus Account:		
Unappropriated Surplus	—	—
Total Liabilities, Reserves and Surplus	\$3,296,787	\$505

The bonds of the Deer Isle-Sedgwick Bridge District in the amount of \$432,000 constitute a contingent liability to be paid either from Bridge Operations or the Highway Fund.

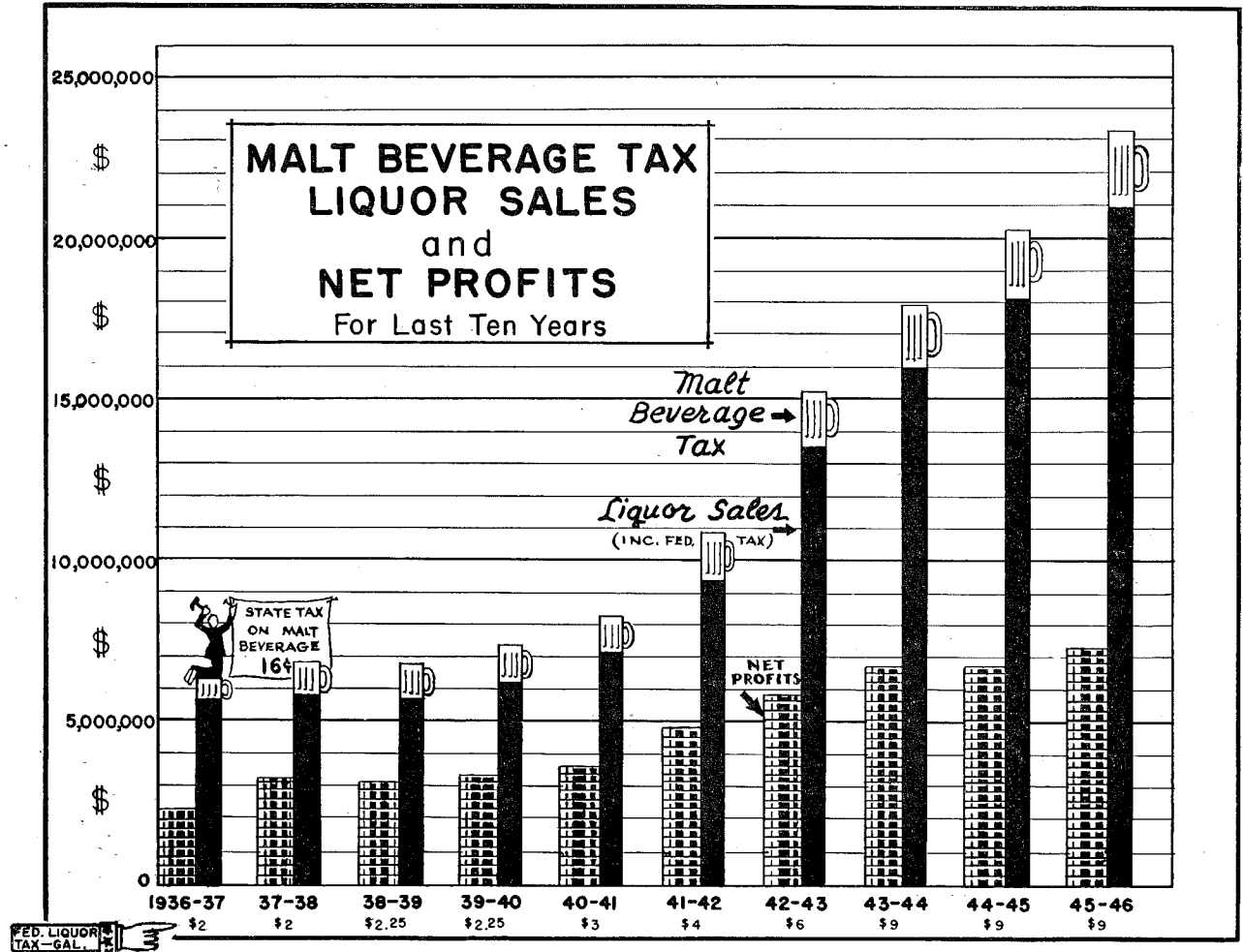
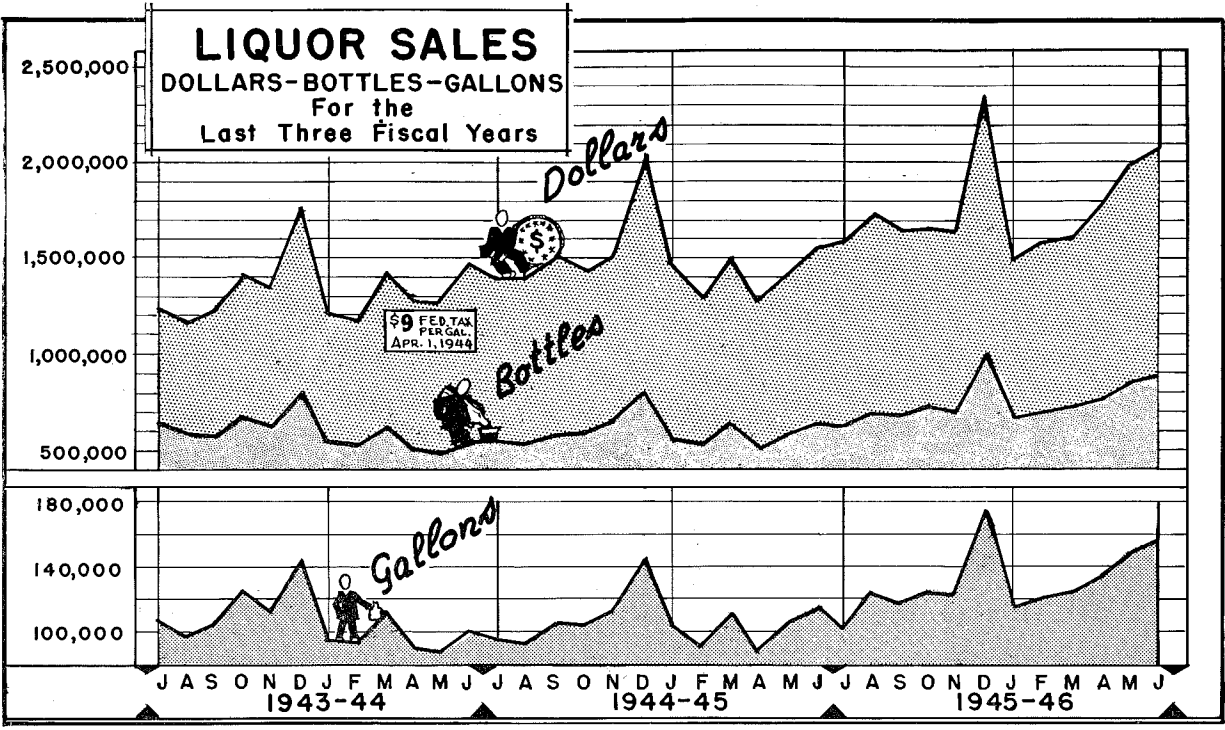
* Balance sheet of Augusta State Airport includes only those assets and liabilities carried on the general books of the State.

Waldo-Hancock Bridge	Richmond-Dresden Bridge	Deer Isle-Sedgwick Bridge	Kennebec (Carlton) Bridge	Total June 30, 1946	Revised Total June 30, 1945
\$140,504	\$3,787	\$ 23,925	\$ 100,827	\$1,113,999	\$ 559,106
—	30	—	—	10,204	62,758
—	—	—	28,000	28,000	25,000
—	—	—	—	2,391,127	2,289,210
—	—	—	31,949	33,529	39,565
—	—	—	31,949	31,949	33,215
—	—	—	—	1,580	6,350
—	—	—	—	124,055	124,256
—	—	—	—	74,600	67,886
—	—	—	—	49,455	56,370
600,000	—	—	—	600,000	620,000
—	—	—	1,364,432	1,364,432	1,385,781
\$740,504	\$3,817	\$ 23,925	\$1,493,259	\$5,558,797	\$5,004,576
\$ 206	\$ 197	\$ 159	—	\$ 292,257	\$ 188,994
29	—	75,000	—	75,440	72,360
—	—	—	—	5,187	7,028
300	—	—	\$ 580	880	1,720
54,000	—	—	—	54,000	—
54,535	197	75,159	580	427,764	270,102
600,000	—	—	1,500,000	2,100,000	2,120,000
654,535	197	75,159	1,500,580	2,527,764	2,390,102
—	—	—	—	3,000,000	2,600,000
85,969	3,620	(51,234)	(7,322)	31,033	14,474
\$740,504	\$3,817	\$ 23,925	\$1,493,259	\$5,558,797	\$5,004,576

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

	1946	1945
INCOME		
SALES		
Retail	\$18,993,924	\$16,557,127
Wholesale to Licenses	2,119,373	1,604,387
GROSS SALES	21,113,297	18,161,514
Less—Licenses' Discounts	143,040	108,095
Returned Sales	13,283	2,792
	156,323	110,887
NET SALES	20,956,974	18,050,627
Less—Cost of Goods Sold	15,552,315	13,238,952
GROSS PROFIT ON SALES	5,404,659	4,811,675
OTHER OPERATING INCOME		
Liquor Licenses	53,050	44,650
Malt Beverage Licenses	277,560	238,370
Malt Beverage Filing Fees	21,780	18,180
Malt Beverage Excise Tax (Net)	2,079,535	2,051,412
TOTAL OTHER OPERATING INCOME	2,431,925	2,352,612
ADMINISTRATIVE INCOME		
Time Discount—Purchases	128,698	153,579
Profit on Carload Purchases	174,240	146,516
Profit or Loss on Sale of Capital Assets	123	5
Miscellaneous Income	7,108	7,514
Income from Returned Cartons	998	2,703
TOTAL ADMINISTRATIVE INCOME	311,167	310,317
TOTAL INCOME	8,147,751	7,474,604
EXPENSES		
Direct Store Operating Expenses	653,904	579,499
Commissioners' Salaries and Expenses	15,034	11,423
General Administration (Includes \$2,008 transferred to General Fund for Legal Services)	47,647	44,622
Liquor Store Supervision	18,884	17,282
Enforcement (Included \$1,081 transferred to General Fund for Legal Services)	89,618	65,267
Merchandising	11,174	7,886
Warehousing	68,666	42,794
Accounting Services (Transfer to General Fund)	38,588	45,253
Other Accounting Services	268	263
Contribution to Employees' Retirement	26,472	—
TOTAL EXPENSES	970,255	814,289
SURPLUS ADJUSTMENTS		
Reserve for Depreciation	—	43,896
Insurance on Buildings and Contents	—	380
NET PROFIT TRANSFERRED TO GENERAL FUND	\$ 7,177,496	\$ 6,704,591

STATE LIQUOR COMMISSION



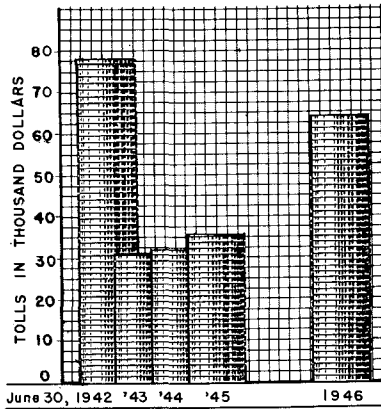
PUBLIC SERVICE ENTERPRISES
AUGUSTA STATE AIRPORT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
YEARS ENDED JUNE 30

	1946	1945
REVENUES		
Rental of Hangars	\$ 522	\$ (15)
Rental of Offices and Rooms	2,220	1,645
Other Income	474	171
Total Revenues	3,216	1,801
EXPENDITURES		
Personal Services	7,133	1,821
Other Current Expenditures	3,376	769
Capital Outlays	—	518
Total Expenditures	10,509	3,108
NET LOSS TRANSFERRED FROM GENERAL FUND	\$ 7,293	\$1,307

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

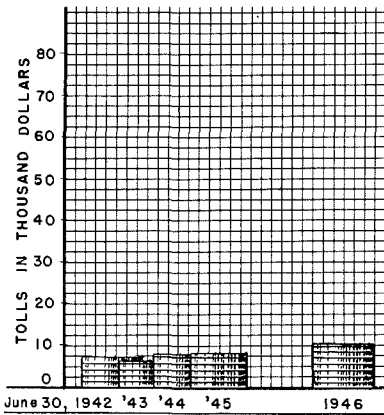
	Waldo-Hancock Bridge 1946	Richmond-Dresden Bridge 1945	Deer Isle-Sedgwick Bridge 1946	Richmond-Dresden Bridge 1945	Deer Isle-Sedgwick Bridge 1945
REVENUES					
Tolls Collected	\$ 63,840	\$ 35,483	\$ 10,206	\$ 7,520	\$ 45,527
Other Revenues	419	—	120	587	—
Contributions from Highway Fund	—	—	2,550	3,000	12,400
Bonds Reissued March 1, 1946	600,000	—	—	—	12,000
Total Revenues	664,259	35,483	12,876	11,107	57,927
EXPENDITURES					
Operating Expenditures:					
Personal Services	10,533	9,672	8,557	7,800	16,801
Repairs to Damaged Structure and Reinforcements	—	—	—	—	50,778
Other Expenses	4,020	3,019	1,434	949	4,237
Total Operating Expenditures	14,553	12,691	9,991	8,749	18,212
Net Available for Principal and Interest	649,706	22,792	2,885	2,358	39,715
Interest Maturities	24,400	25,200	—	—	17,520
Bonds Matured	20,000	20,000	—	—	12,000
Bonds Called in Advance of Maturity	600,000	—	—	—	—
Total Requirements	644,400	45,200	—	—	29,520
Net to Surplus	5,306	(22,408)	2,885	2,358	10,195
Surplus at Beginning of Year	80,663	103,071	735	(1,623)	(61,429)
Surplus at End of Year	\$ 85,969	\$ 80,663	\$ 3,620	\$ 735	\$(51,234)

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



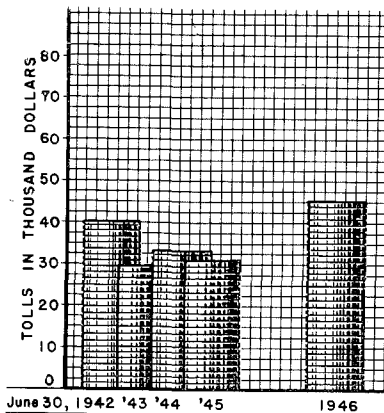
	1943-44		1944-45		1945-46	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 2,163	9,648	\$ 3,557	13,481	\$ 5,618	18,527
August	4,314	11,835	3,691	14,015	7,936	25,022
September	3,478	11,352	4,327	12,147	7,873	24,905
October	2,642	10,478	3,143	10,582	5,761	19,171
November	3,203	9,191	3,094	10,549	5,010	16,899
December	1,983	6,806	1,980	7,545	2,873	10,431
January	1,515	6,161	1,549	5,655	2,555	9,464
February	1,696	5,778	1,619	6,098	2,371	8,458
March	1,767	6,305	2,183	8,686	4,182	14,542
April	2,061	7,557	2,864	10,223	4,830	16,007
May	2,886	9,625	3,174	11,638	6,106	19,843
June	3,699	10,957	4,302	13,640	8,789	27,800
	\$31,407	105,693	\$35,483	124,259	\$63,904 (A)	211,069

RICHMOND-DRESDEN BRIDGE



	1943-44		1944-45		1945-46	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 467	2,746	\$ 545	3,164	\$ 815	3,304
August	937	2,961	565	3,307	910	3,667
September	529	2,776	554	2,740	793	3,226
October	777	2,643	782	2,837	771	3,133
November	519	2,055	437	2,322	660	2,736
December	364	1,601	457	2,261	746	2,944
January	430	2,712	975	3,325	1,076	4,226
February	859	2,879	628	3,029	963	3,903
March	809	2,561	722	2,504	831	3,443
April	306	1,771	393	2,326	665	3,048
May	566	2,437	614	2,596	971	4,045
June	849	2,536	848	2,511	1,014	4,416
	\$7,412	29,678	\$7,520	32,922	\$10,215 (A)	42,091

DEER ISLE-SEDGWICK BRIDGE



	1943-44		1944-45		1945-46	
	Tolls	Vehicles	Tolls	Vehicles	Tolls	Vehicles
July	\$ 1,795	2,795	\$ 3,051	3,416	\$ 4,039	3,916
August	3,930	3,541	3,097	3,611	5,025	4,970
September	3,692	3,396	3,572	3,166	4,735	4,823
October	3,054	3,322	3,208	2,967	4,131	4,258
November	2,857	2,845	2,586	2,706	3,594	3,666
December	2,550	2,547	2,514	2,232	2,756	2,910
January	2,364	2,399	1,631	1,569	2,732	2,683
February	2,069	2,137	1,329	1,460	1,933	2,068
March	2,334	2,363	2,134	2,250	3,440	3,490
April	2,200	2,524	2,302	2,345	3,948	3,999
May	2,751	2,837	2,735	2,781	4,420	4,499
June	3,166	2,930	3,147	2,928	4,837	4,915
	\$32,762	33,636	\$31,306	31,431	\$45,590 (A)	46,197

(A) The difference between the amount of tolls as above and the collections on Page 98 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

<u>DESCRIPTION OF LOAN</u>	<u>Date of Original Issue</u>	<u>Interest Rate</u>
GENERAL BONDED DEBT		
Sinking Fund Bonds (A)		
Kennebec Bridge Loan Bonds (Construction of Kennebec Carlton Bridge)	January 1, 1927	4%
Kennebec Bridge Loan Bonds (Construction of Kennebec Carlton Bridge)	June 1, 1927	4%
Total Sinking Fund Bonds		
Self-Supporting Enterprise Bonds Guaranteed by State*		
Waldo-Hancock Bridge Loan Bonds (Bridge Construction)	September 2, 1930	4%
Waldo-Hancock Bridge Loan Bonds (Refunding Issue)	March 1, 1946	7/10%
Total All Bonds		

* Contingent Liability \$432,000 Deer Isle-Sedgwick Bridge District Bonds.

- (A) To be paid from Sinking Fund.
- (B) \$450,000 callable January 1, 1952.
- (C) \$1,000,000 callable June 1, 1947.
- (D) Callable September 1, 1951.

ENTERPRISES
BRIDGES

BONDED INDEBTEDNESS
JUNE 30

Date of Maturity of Bond	Amount of Issue	Unmatured Debt Outstanding June 30, 1945	Current Transactions		Unmatured Debt Outstanding June 30, 1946
			New Bonds Issued	Matured or Called	
\$25,000 1951-1952 Inclusive 30,000 1953-1956 Inclusive 35,000 1957-1959 Inclusive 40,000 1960-1963 Inclusive 45,000 1964 20,000 1965	\$ 500,000	\$ 500,000			\$ 500,000 (B)
50,000 1951-1954 Inclusive 25,000 1965 50,000 1966 55,000 1967-1971 Inclusive 60,000 1972-1973 Inclusive 65,000 1974-1975 Inclusive 70,000 1976-1977 Inclusive 60,000 1978	1,000,000	1,000,000			1,000,000 (C)
	1,500,000	1,500,000			1,500,000
20,000 1941-1945 Inclusive 30,000 1946-1950 Inclusive 45,000 1951-1960 Inclusive	700,000	620,000		\$620,000	
60,000 1947 30,000 1948-1950 Inclusive 45,000 1951-1960 Inclusive	600,000		\$600,000		600,000 (D)
	<u>\$2,800,000</u>	<u>\$2,120,000</u>	<u>\$600,000</u>	<u>\$620,000</u>	<u>\$2,100,000</u>

PUBLIC SERVICE ENTERPRISES
TOLL BRIDGES
BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1946

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
1947		\$ 60,000	\$ 60,000	\$ 4,200	\$ 12,000	\$ 17,040
1948		60,000	30,000	3,780	14,000	16,520
1949		60,000	30,000	3,570	14,000	15,960
1950		60,000	30,000	3,360	14,000	15,400
1951	\$ 75,000	60,000	45,000	3,150	15,000	14,820
1952	75,000	57,000	45,000	2,835	16,000	14,200
1953	80,000	54,000	45,000	2,520	16,000	13,560
1954	80,000	50,800	45,000	2,205	16,000	12,920
1955	30,000	47,600	45,000	1,890	18,000	12,240
1956	30,000	46,400	45,000	1,575	18,000	11,520
1957	35,000	45,200	45,000	1,260	18,000	10,800
1958	35,000	43,800	45,000	945	20,000	10,040
1959	35,000	42,400	45,000	630	20,000	9,240
1960	40,000	41,000	45,000	315	22,000	8,400
1961	40,000	39,400			22,000	7,520
1962	40,000	37,800			23,000	6,620
1963	40,000	36,200			24,000	5,680
1964	45,000	34,600			24,000	4,720
1965	45,000	32,800			26,000	3,720
1966	50,000	31,000			26,000	2,680
1967	55,000	29,000			27,000	1,620
1968	55,000	26,800			27,000	540
1969	55,000	24,600				
1970	55,000	22,400				
1971	55,000	20,200				
1972	60,000	18,000				
1973	60,000	15,600				
1974	65,000	13,200				
1975	65,000	10,600				
1976	70,000	8,000				
1977	70,000	5,200				
1978	60,000	2,400				
Total	\$1,500,000 (A)	\$1,136,000	\$600,000 (B)	\$32,235	\$432,000	\$215,760

* Contingent liability only.

** To be paid from sinking fund.

(A) \$1,000,000 callable June 1, 1947; \$450,000 callable January 1, 1952.

(B) Callable September 1, 1951.

SINKING FUND FOR KENNEBEC (CARLTON) BRIDGE BONDS
STATEMENT OF REVENUE—COMPARED WITH SINKING FUND REQUIREMENTS
YEARS ENDED JUNE 30

	1946	1945
REVENUES		
Payment from Maine Central Railroad for Principal and Interest	\$76,570	\$76,570
Interest Earned	1,688	1,617
Other Income	—	250
Total Revenue	78,258	78,437
EXPENDITURES		
Interest Matured	60,000	60,000
Net Available for Sinking Fund Requirements	18,258	18,437
SINKING FUND REQUIREMENTS	21,350	20,521
Net Unappropriated Surplus	(3,092)	(2,084)
Balance of Unappropriated Surplus at Beginning of Year	(5,495)	(3,464)
Less—Adjustment Affecting Prior Years' Transactions	1,265	53
UNAPPROPRIATED SURPLUS (DEFICIT) AT END OF YEAR	\$ (7,322)	\$ (5,495)

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:

- Prison Industries
- Highway Garage
- Departmental Garage
- Scientific Investigation with Blueberries
- Departmental Supplies
- Post Office
- Business Enterprise Program
- Seed Potato Board

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WORKING CAPITAL FUNDS

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

Prison Industries show a smaller profit for the years operations than last year, due to a surplus adjustment of inventories.

The Highway Garage showed an increase in rentals over the previous year but increases in expenditures held the profit to a lower figure.

The Departmental Garage received rentals for use of cars by State departments totaling \$67,935 for 1,698,384 miles at 4c per mile realizing a profit of \$5,921 as compared with \$2,239 last year.

Chapter 153 of the Public Laws of 1945 created a Seed Potato Board to establish a program of production, distribution and sales of foundation seed potatoes to the potato growers of Maine. This act provided a revolving fund of \$100,000 from General Fund Unappropriated Surplus which is to be repaid in annual installments in ten years.

Chapter 121 of the Private and Special Laws of 1945 established a committee for the Scientific Investigation with Blueberries authorizing a revolving fund advance of \$25,000.

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

	Prison Industries	Highway Garage
ASSETS		
Cash	\$ 64,392	\$ 149,909
Accounts and Notes Receivable	1,340	34,605
Less—Reserve for Losses	494	25
Net Total Receivables	846	34,580
Due from Other Funds	344	23,986
Inventories	50,615	185,270
Plant and Equipment	47,017	1,849,193
Less—Reserve for Depreciation	32,505	1,009,693
Net Plant and Equipment	14,512	839,500
Total Assets	\$ 130,709	\$ 1,233,245
LIABILITIES		
Accounts Payable	\$ 1,930	\$ 17,170
Due to Other Funds	—	430
Other Current Liabilities	—	508
Total Liabilities	\$ 1,930	\$ 18,108
RESERVES AND SURPLUS		
Working Capital Advances:		
From General Fund	\$ 122,407	—
From Highway Fund	—	380,000
Donated Surplus	—	1,000,000
Surplus Accounts:		
Unappropriated Surplus	6,372	(164,863)
Total Liabilities, Reserves and Surplus	\$ 130,709	\$ 1,233,245

MAINE STATE PRISON INDUSTRIES
STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30, 1946

	Wood and Paint Shop	Upholstery Shop
SALES—INDUSTRIAL PRODUCTS		
To State Departments	\$ 4,485	\$ 620
To Others	30,586	2,581
TOTAL SALES	35,071	3,201
Material Cost of Goods Sold	15,669	1,616
Gross Profit Before Operating Expenses	19,402	1,585
Operating Expenses:		
Personal Services	7,841	—
Repairs to Equipment	499	—
Repairs to Buildings	23	—
Rent of Equipment	—	—
Miscellaneous Supplies	1,596	160
Electric Power	469	—
General Operating Expense	601	8
Insurance	339	—
Fuel	—	—
Depreciation	360	48
Provision for Uncollectible Accounts	68	(9)
Other Expense	87	4
Total Operating Expenses	11,883	211
Gain from Operations	\$ 7,519	\$ 1,374

Departmental Garage	Scientific Investigation with Blueberries	Departmental Supplies	Post Office	Business Enterprise Program	Seed Potato Board	Total June 30, 1946	Total June 30, 1945
\$39,509	\$21,822	\$ 3,957	\$ 2,779	\$200	\$117,640	\$ 400,208	\$ 604,207
—	—	—	—	—	—	35,945	10,998
—	—	—	—	—	—	519	784
—	—	—	—	—	—	35,426	10,214
5,065	—	—	—	—	—	29,395	25,237
1,502	—	11,245	7,247	—	—	255,879	278,590
90,760	2,500	—	—	—	—	1,989,470	1,716,113
53,167	—	—	—	—	—	1,095,365	1,012,556
37,593	2,500	—	—	—	—	894,105	703,557
\$83,669	\$24,322	\$15,202	\$10,026	\$200	\$117,640	\$1,615,013	\$1,621,805

\$ 2,739	\$ 2,080	\$ 1,507	—	—	\$ 1,216	\$ 26,642	\$ 20,344
—	—	—	—	—	—	430	—
9	—	—	—	—	—	517	23,467
\$ 2,748	\$ 2,080	\$ 1,507	—	—	\$ 1,216	\$ 27,589	\$ 43,811

\$75,000	\$25,000	\$14,000	\$10,000	\$200	\$100,000	\$ 346,607	\$ 321,407
—	—	—	—	—	—	380,000	380,000
—	—	—	—	—	—	1,000,000	1,000,000
5,921	(2,758)	(305)	26	—	16,424	(139,183)	(123,413)
\$83,669	\$24,322	\$15,202	\$10,026	\$200	\$117,640	\$1,615,013	\$1,621,805

Tailor Shop	Harness Shop	Plate Shop	Cannery	Total June 30, 1946	Total June 30, 1945
\$14,640	\$ 320	\$11,097	\$7,906	\$ 39,068	\$36,144
3	27,745	59	—	60,974	59,720
14,643	28,065	11,156	7,906	100,042	95,864
9,145	16,735	7,021	5,954	56,140	52,811
5,498	11,330	4,135	1,952	43,902	43,053
3,144	4,377	1,806	548	17,716	15,188
104	200	794	95	1,692	1,880
327	116	37	6	509	114
—	—	—	—	—	95
534	1,429	150	117	3,986	3,614
393	437	309	188	1,796	1,459
53	421	—	64	1,147	844
55	55	110	52	611	—
—	—	1,531	315	1,846	1,252
334	90	559	211	1,602	—
—	204	—	—	263	373
—	8	117	7	223	62
4,944	7,337	5,413	1,603	31,391	24,881
\$ 554	\$ 3,993	\$ (1,278)	\$ 349	\$ 12,511	\$18,172

Unappropriated Surplus at Beginning of Period	\$ 19,222	\$ 9,668
Less Adjustments Affecting Prior Years' Transactions	(25,361)	(8,618)
Unappropriated Surplus at End of Period	\$ 6,372	\$19,222

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

	1946	1945
RENTAL OF EQUIPMENT		
Highway Department	\$ 468,518	\$ 400,519
Other State Departments	774	734
Within Department	30,751	17,866
Others	137,874	68,353
Total Rentals	637,917	487,472
MOVING OF HIGHWAY EQUIPMENT	2,046	3,458
Total Rentals and Moving of Equipment	639,963	490,930
AUTO AND WORKING EQUIPMENT EXPENSE		
Personal Services	79,604	39,407
Travel Expenses	1,141	933
Miscellaneous Auto Expense	26,884	15,725
Gasoline, Oil and Grease	85,377	64,753
Repairs, Repair Parts and Supplies	229,414	171,267
Fuel Oil	3,817	2,007
Insurance	4,607	2,602
Rent of Buildings and Offices	2,666	1,570
Other Expenses	427	162
Depreciation	111,589	104,672
Total Autos and Working Equipment Expense	545,526	403,098
Net Income from Equipment	\$ 94,437	\$ 87,832
GENERAL OVERHEAD EXPENSE		
Personal Services	\$ 24,504	\$ 19,872
Purchasing Services (Transferred to General Fund)	373	863
Heat, Light, Power and Water	4,789	2,271
Insurance	1,185	—
Repairs to Buildings and Grounds	2,254	4,356
Repairs to Equipment	756	1,565
Travel Expenses	993	1,507
Miscellaneous Auto Expense	1,651	1,678
Caretaker and Messenger Service	4,588	3,384
General Operating Expenses	1,584	853
Cleaning and Watching	17,366	11,293
Rental of Buildings and Offices	122	742
Miscellaneous Supplies and Expenses	1,611	3,049
Telephone and Telegraph	2,335	1,856
Total General Overhead Expense	\$ 64,111	\$ 53,289
Net Profit from Operations	\$ 30,326	\$ 34,543
Other Income		
Profit or Loss on Sale of Capital Assets	12,399	23,711
Miscellaneous Income	—	106
Total Other Income	12,399	23,817
Net Profit or Loss	42,725	58,360
Unappropriated Surplus (Deficit) at Beginning of Year	(144,105)	(202,043)
Adjustments Affecting Prior Years' Transactions	(63,483)	(422)
UNAPPROPRIATED SURPLUS (DEFICIT) AT END OF YEAR	\$(164,863)	\$(144,105)

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

	1946	1945
INCOME		
Rental of State Owned Cars to State Departments		
1,698,384 miles @ \$.04	\$67,935	—
1,360,300 miles @ .035	—	\$47,612
293,577 miles @ .04	—	11,743
Net Rental Billed to State Departments	\$67,935	\$59,355
DIRECT EXPENSES		
Gasoline	\$19,317	\$20,708
Oil	894	815
Lubrication	558	638
Tires and Tubes	4,836	3,996
Repairs, Parts and Labor	14,076	12,388
Depreciation	17,393	18,081
Insurance	920	577
Miscellaneous Expenses	445	491
Total Direct Expenses	\$58,439	\$57,694
INDIRECT EXPENSES		
Salaries	\$ 5,774	\$ 4,901
Other	2,635	2,245
Total Indirect Expenses	\$ 8,409	\$ 7,146
Total Expenses	\$66,848	\$64,840
Net Profit from Operations	\$ 1,087	\$ (5,485)
Profit or Loss on Sale of Capital Assets	\$ 3,360	\$ 4,812
Other Income	1,474	1,531
Total Other Income	\$ 4,834	\$ 6,343
Net Profit Transferred to Surplus	\$ 5,921 (A)	\$ 858
Unappropriated Surplus at Beginning of Year	2,239	—
Adjustment of Prior Years' Transactions	—	1,381
	\$ 8,160	\$ 2,239
Less Profit Prorated Back to Departments	2,239	—
Unappropriated Surplus at End of Year	\$ 5,921 (A)	\$ 2,239
Net Per Mile Cost of Departmental Operations	\$.0365	\$.0345
Net Per Mile Cost of Departmental Operations Two Year Period ..	.0355	.0334
(A) Prorated to various funds in September 1946.		

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

DEPARTMENTAL SUPPLIES	1946	1945
INCOME		
Sales of Supplies to Departments	\$25,003	\$21,197
COST OF SALES	25,003	21,197
Net Profit on Sales	—	—
Unappropriated Surplus at Beginning of Year	(305)	712
Adjustment of Prior Years' Transactions	—	(1,017)
Unappropriated Surplus at End of Year	\$ (305)	\$ (305)
POST OFFICE		
INCOME		
Sales of Postage to Departments	\$80,108	\$68,856
Cost of Sales	80,108	68,856
Net Profit on Sales	—	—
Unappropriated Surplus at Beginning of Year	26	26
Adjustment of Prior Years' Transactions	—	—
Unappropriated Surplus at End of Year	\$ 26	\$ 26

TRUST AND AGENCY FUNDS

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

EXPENDABLE FUNDS

Public Trusts

- Pension or Retirement Funds

 - Maine Teachers' Retirement Association

 - Employees' Retirement System

- Revenue Receipts of Non-Expendable Trusts

Private Trusts

- Guaranty Deposits

- Public Administrators' Funds

- Receivers' Funds for Defunct Banks

- Financial Responsibility Deposits

- Trustees, Cities and Towns

Agency Funds

- Due Other Governmental Units

 - Tax on Bank Stock

 - Dog Licenses

 - County Taxes

 - Road Repair Taxes

NON-EXPENDABLE FUNDS

Public Trusts

- Lands Reserved for Public Uses

- Permanent School Fund

- Other Trust Funds

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

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TRUST AND AGENCY FUNDS

The principal of the Trust and Agency Funds increased approximately \$1,000,000 over the previous year. This increase, as that of last year, was largely in Teachers' Retirement Association and Employees' Retirement System.

During the year there was a profit made on the sale of principal invested amounting to approximately \$65,946. At the present time this amount is being held in a separate account awaiting Legislative action.

Assets and Liabilities of the Trust and Agency Funds are entirely segregated from other State Assets except for a small amount of operating cash.

In most of the Trust accounts, the amount paid to the beneficiaries is the same as earned. There are some trusts for which the rate of earnings are set by law, making it necessary to supplement the actual earnings with appropriations from the General Fund.

TRUST AND AGENCY FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30, 1946

	DETAIL OF THIS YEAR						
	Total Funds		Total Expendable Funds	Total Non- Expendable Funds	Non-Expendable Funds		
	June 30, 1946	June 30, 1945			Lands Reserved Trust Fund	Permanent School Fund	Other Endowment Funds
ASSETS							
Cash (Exclusive of Closed Banks)	\$ 997,640	\$ 911,949	\$ 670,668	\$ 326,972	\$ 64,270	\$ 44,873	\$217,829
Accounts Receivable:							
Tax Accounts	60,456	19,968	60,456	—	—	—	—
Other	34,578	31,270	9,578	25,000	25,000	—	—
Due from Other Funds	4,800	—	4,800	—	—	—	—
Investments (See Note A)							
U. S. Government Securities	5,520,500	4,645,950	3,857,700	1,662,800	549,000	569,600	544,200
Other	983,002	896,126	476,241	506,761	500,761	—	6,000
Guaranty Deposits	735,887	618,229	735,887	—	—	—	—
Other Assets (See Note B)	88,178	88,700	2,332	85,846	34,150	2,151	49,545
Total Assets	\$8,425,041	\$7,212,192	\$5,817,662	\$2,607,379	\$1,173,181	\$616,624	\$817,574
LIABILITIES							
Accounts Payable	\$ 20,021	\$ 47,032	\$ 19,967	\$ 54	\$ 54	—	—
Due to Other Funds	3,156	—	3,154	2	2	—	—
Total Liabilities	\$ 23,177	\$ 47,032	\$ 23,121	\$ 56	\$ 56	—	—
RESERVES AND SURPLUS							
Reserve for Authorized Expenditures	\$ 39	—	\$ 39	—	—	—	—
Undistributed Income	232,272	\$ 235,133	232,272	—	—	—	—
Principal of Trust Funds:							
Teachers' Retirement Association	2,768,567	2,513,869	2,768,567	—	—	—	—
Employees' Retirement System	1,756,082	1,233,060	1,756,082	—	—	—	—
Mackworth Island	10,765	10,504	10,765	—	—	—	—
Private Trusts	935,840	748,236	935,840	—	—	—	—
Lands Reserved Trust Funds	1,173,125	1,104,972	—	\$1,173,125	\$1,173,125	—	—
Permanent School Fund	616,624	565,205	—	616,624	—	\$616,624	—
Other Endowment Funds	817,574	754,181	—	817,574	—	—	\$817,574
Prepaid Contributions	90,976	—	90,976	—	—	—	—
Total Liabilities, Reserves and Surplus	\$8,425,041	\$7,212,192	\$5,817,662	\$2,607,379	\$1,173,181	\$616,624	\$817,574

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

(B) No reserve is provided for estimated loss of \$88,000 on impounded bank accounts.

TRUST AND AGENCY FUNDS
BALANCE SHEET OF EXPENDABLE FUNDS
JUNE 30, 1946

	PUBLIC TRUSTS					Agency Funds				
	Total (To Schedule 1)	Pension or Retirement Fund Teachers (A)	Fund Employees (A)	Mackworth Island Trust	Revenue of Non- Expendable Trusts	Private Trusts Misc.	Due to Other Governmental Units			
						Bank Stock Tax	Dog Licenses	Other		
ASSETS										
Cash (Exclusive of Closed Banks)	\$ 670,668	\$ 196,333	\$ 82,252	\$ 65	\$ 2,858	\$ 200,513	\$ 152,840	\$ 5,634	\$ 30,173	
Accounts Receivable:										
Tax Accounts	60,456	—	—	—	—	—	42,480	—	17,976	
Other	9,578	7,823	1,755	—	—	—	—	—	—	
Due from Other Funds	4,800	—	4,800	—	—	—	—	—	—	
Investments (See Note B)										
U. S. Government Securities	3,857,700	2,175,000	1,672,000	10,700	—	—	—	—	—	
Other	476,241	476,241	—	—	—	—	—	—	—	
Guaranty Deposits	735,887	—	—	—	—	735,887	—	—	—	
Other Assets	2,332	—	—	—	2,332	—	—	—	—	
Total Assets	\$5,817,662	\$2,855,397	\$1,760,807	\$10,765	\$5,190	\$936,400	\$195,320	\$5,634	\$48,149	
LIABILITIES										
Accounts Payable	\$ 19,967	\$ 152	\$ 388	—	\$ 135	\$ 560	—	\$ 5,634	\$ 13,098	
Due to Other Funds	3,154	—	—	—	—	—	—	—	3,154	
Total Liabilities	\$ 23,121	\$ 152	\$ 388	—	\$ 135	\$ 560	—	\$ 5,634	\$ 16,252	
RESERVES AND SURPLUS										
Reserve for Authorized Expenditures	\$ 39	—	\$ 39	—	—	—	—	—	—	
Undistributed Income	232,272	—	—	—	\$ 5,055	—	\$ 195,320	—	\$ 31,897	
Principal of Trust Funds:										
Teachers' Retirement Association	2,768,567	2,768,567	—	—	—	—	—	—	—	
Employees' Retirement System	1,756,082	—	1,756,082	—	—	—	—	—	—	
Mackworth Island	10,765	—	—	\$ 10,765	—	—	—	—	—	
Private Trusts	935,840	—	—	—	—	\$ 935,840	—	—	—	
Prepaid Contributions	90,976	86,678	4,298	—	—	—	—	—	—	
Total Liabilities, Reserves and Surplus	\$5,817,662	\$2,855,397	\$1,760,807	\$10,765	\$5,190	\$936,400	\$195,320	\$5,634	\$48,149	

(A) These balance sheets are not set up to reflect the actuarial reserves since the actuarial valuations at June 30, 1946 have not been completed.

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

TRUST AND AGENCY FUNDS
ANALYSIS OF CHANGES IN RESERVE FOR TRUST AND AGENCY FUNDS
YEAR ENDED JUNE 30, 1946

	Total	Total Expendable Trusts (See Page 116)	Non-Expendable Trusts			
			Total Non-Expendable Trusts	Lands Reserved	Permanent School Fund	Other Trust Funds
BALANCE JULY 1, 1945	\$7,165,160	\$4,740,802	\$2,424,358	\$1,104,973	\$565,204	\$754,181
ADDITIONS:						
Interest Earned (Net after Amortization of Premium)	180,086	180,086	—	—	—	—
Profit or (Loss) on Sale of Securities	91,610	25,566	66,044	—	51,419	14,625
Rents Earned	542	230	312	—	—	312
Profit or (Loss) on Sale of Farms	1,225	1,225	—	—	—	—
Revenue from Reserved Lands	62,118	—	62,118	62,118	—	—
Miscellaneous Sales	41	41	—	—	—	—
Individual Contributions for Pensions plus Interest Allowed	458,617	414,258	44,359	—	—	44,359
Deposits by Cities, Towns and Individuals	552,460	552,460	—	—	—	—
Contributions and Transfers:						
From General Fund	457,173	457,173	—	—	—	—
From Highway Fund	95,500	95,500	—	—	—	—
From Special Revenue Funds	10,978	6,880	4,098	—	—	4,098
From Teachers' Retirement Fund (Contra) ..	1,836	1,836	—	—	—	—
From Public Service Enterprises	26,472	26,472	—	—	—	—
From Other Agency Funds (Contra)	6,034	—	6,034	6,034	—	—
Miscellaneous Trust Deposits	—	—	—	—	—	—
Tax on Bank Stock	195,319	195,319	—	—	—	—
Dog License Fees	84,595	84,595	—	—	—	—
Taxes Collected for Counties	—	—	—	—	—	—
Taxes for Debt Retirement of Deorganized Towns ..	—	—	—	—	—	—
TOTAL ADDITIONS	\$2,224,606	\$2,041,641	\$ 182,965	\$ 68,152	\$ 51,419	\$ 63,394
DEDUCTIONS:						
Administration Expenses	\$ 29,837	\$ 29,837	—	—	—	—
Claims for Damages by Wild Animals	64,447	64,447	—	—	—	—
Bounty on Bears and Expenses	11,167	11,167	—	—	—	—
Distribution to Cities, Towns and Counties of Agency Funds	361,863	361,863	—	—	—	—
Refund of Trust Deposits	52,766	52,766	—	—	—	—
Refund of Overpayment of Trust Deposits	—	—	—	—	—	—
Retirement of Debt—Deorganized Towns	36,045	36,045	—	—	—	—
Refunds of Individuals' Contributions for Pensions plus Interest	103,901	103,901	—	—	—	—
Interest Allowed on Individual Contributions	45,504	45,504	—	—	—	—
Pensions Paid	245,541	245,541	—	—	—	—
Unclaimed Estates Forfeited	1,381	1,381	—	—	—	—
Distribution of Income from Non-Expendable Trusts:						
To University of Maine	9,921	9,921	—	—	—	—
To Schools and Academies	530	530	—	—	—	—
For Benefit of Patients in State Owned Institutions	3,776	3,776	—	—	—	—
Interest on Lands Reserved Trust Funds Paid to Plantations	41,222	41,222	—	—	—	—
To General Fund:						
Interest on Lands Reserved Trust Funds of Unorganized Territories for Equalization of Educational Opportunities ..	15,113	15,113	—	—	—	—
Revenue Available for Appropriation ..	8,128	8,128	—	—	—	—
State School Fund—Interest on Permanent School Fund	14,724	14,724	—	—	—	—
Transfer to Lands Reserved for Public Uses (Contra)	6,034	6,034	—	—	—	—
Transfer to General Fund—Board and Care of Neglected Children	25,142	25,142	—	—	—	—
Transfer to Employees' Pension Fund (Contra) ..	1,836	1,836	—	—	—	—
TOTAL DEDUCTIONS	\$1,078,878	\$1,078,878	—	—	—	—
BALANCE JUNE 30, 1946	\$8,310,888	\$5,703,565	\$2,607,323	\$1,173,125	\$616,623	\$817,575

TRUST AND AGENCY FUNDS
ANALYSIS OF CHANGES IN RESERVE FOR EXPENDABLE TRUSTS
YEARS ENDED JUNE 30, 1946

	Total Expendable Trusts (To Page 115)	Pension Funds	
		Teachers	Employees
BALANCE JULY 1, 1945	\$4,740,802	\$2,513,868	\$1,233,058
ADDITIONS:			
Interest Earned (Net after Amortization of Premium)	180,086	72,592	37,759
Profit or (Loss) on Sale of Securities	25,566	5,109	13,481
Rents Earned	230	—	—
Profit or (Loss) on Sale of Farms	1,225	—	—
Miscellaneous Sales	41	—	—
Individuals' Contributions for Pensions Plus Interest Allowed	414,258	122,337	291,921
Deposits by Cities, Towns and Individuals	552,460	—	82,329
Contributions and Transfers:			
From General Fund	457,173	194,602	237,760
From Highway Fund	95,500	—	95,500
From Special Revenue Funds	6,880	—	6,880
From Public Service Enterprise	26,472	—	26,472
From Teachers' Retirement Fund (Contra)	1,836	—	1,836
Tax on Bank Stock	195,319	—	—
Dog License Fees	84,595	—	—
Taxes Collected for Counties	—	—	—
Taxes for Debt Retirement of Deorganized Towns	—	—	—
Total Additions	\$2,041,641	\$ 394,640	\$ 793,938
DEDUCTIONS:			
Administration Expenses	\$ 29,837	\$ 2,383	\$ 11,654
Claims for Damages by Wild Animals	64,447	—	—
Bounty on Bears and Expenses	11,167	—	—
Distribution on Cities, Towns and Counties of Agency Funds	361,863	—	—
Refunds of Trust Deposits	52,766	—	—
Retirement of Debt—Deorganized Towns	36,045	—	—
Refunds of Individuals' Contributions plus Interest	103,901	103,901	—
Interest Allowed on Individual Contributions	45,504	31,822	13,682
Pensions Paid	245,541	—	245,541
Unclaimed Estates Forfeited	1,381	—	—
Distribution of Income from Non-Expendable Trusts:			
To University of Maine	9,921	—	—
To Schools and Academies	530	—	—
For Benefits of Patients in State Owned Institutions	3,776	—	—
Interest on Lands Reserved Trust Fund Paid to Plantations	41,222	—	—
To General Fund:			
Interest on Lands Reserved Trust Fund of Unorganized Territories for Equalization of Educational Opportunities	15,113	—	—
Revenue Available for Appropriation	8,128	—	—
Education Department	14,724	—	—
Transfer to General Fund—Board and Care of Neglected Children	25,142	—	—
Transfer to Land Reserve Fund	6,034	—	—
Transfer to Employees' Pension Fund (Contra)	1,836	1,836	—
Total Deductions	\$1,078,878	\$ 139,942	\$ 270,877
BALANCE JUNE 30, 1946	\$5,703,565	\$2,768,566	\$1,756,119

PUBLIC TRUSTS

Revenue Receipts of Non-Expendable Trusts				Agency Funds			
Mackworth Island	Lands Reserved	Permanent School Fund	Other Trust Funds	Private Trusts Misc.	Bank Stock Tax	Dog Licenses	Other
\$10,504	\$ 1,463	\$ 375	\$ 629	\$748,236	\$173,357	\$ 28,661	\$ 30,651
261	32,625	17,852	18,997	—	—	—	—
—	6,976	—	—	—	—	—	—
—	230	—	—	—	—	—	—
—	1,225	—	—	—	—	—	—
—	41	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	266,894	—	—	203,237
—	18,927	—	5,884	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	195,319	—	—
—	—	—	—	—	—	84,595	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
\$ 261	\$60,024	\$17,852	\$24,881	\$266,894	\$195,319	\$ 84,595	\$203,237
—	\$ 3,689	\$ 3,129	—	—	—	\$ 8,982	—
—	—	—	—	—	—	64,447	—
—	—	—	—	—	—	11,167	—
—	—	—	\$ 20	—	\$173,272	28,660	\$159,911
—	—	—	—	\$ 52,766	—	—	—
—	—	—	—	—	—	—	36,045
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	1,381	—	—	—
—	—	—	9,921	—	—	—	—
—	—	—	530	—	—	—	—
—	—	—	3,776	—	—	—	—
—	41,222	—	—	—	—	—	—
—	15,113	—	—	—	—	—	—
—	—	—	8,044	—	84	—	—
—	—	14,724	—	—	—	—	—
—	—	—	—	25,142	—	—	—
—	—	—	—	—	—	—	6,034
—	\$60,024	\$17,853	\$22,291	\$ 79,289	\$173,356	\$113,256	\$201,990
\$10,765	\$ 1,463	\$ 374	\$ 3,219	\$935,841	\$195,320	—	\$ 31,898