

MAINE STATE LEGISLATURE

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L.U.O.

STATE OF

MAINE

*Financial
Report*

*July 1, 1946
to
June 30, 1947*



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1947

DEPARTMENT OF FINANCE

Bureau of Accounts and Control

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AUGUSTA, MAINE

STATE OF
MAINE



**FINANCIAL
REPORT**

For Period
July 1, 1946 to June 30, 1947

DEPARTMENT OF FINANCE
Bureau of Accounts and Control

H. H. HARRIS, STATE CONTROLLER

FEB 29 1948

H. H. HARRIS
STATE CONTROLLER



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

October 29, 1947

To Governor Horace Hildreth and
Members of the Executive Council

Gentlemen:

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

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

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

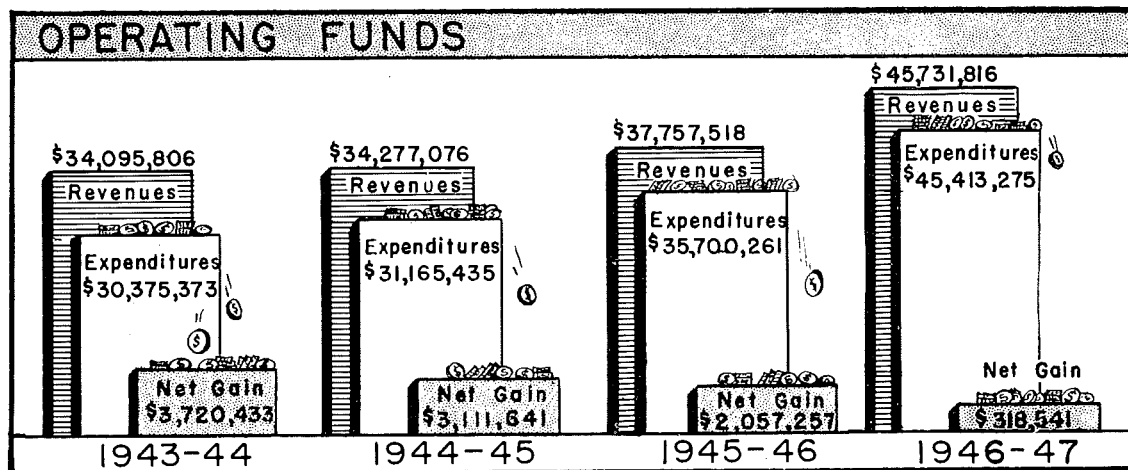
A handwritten signature in cursive script, appearing to read "H. H. Harris".

State Controller

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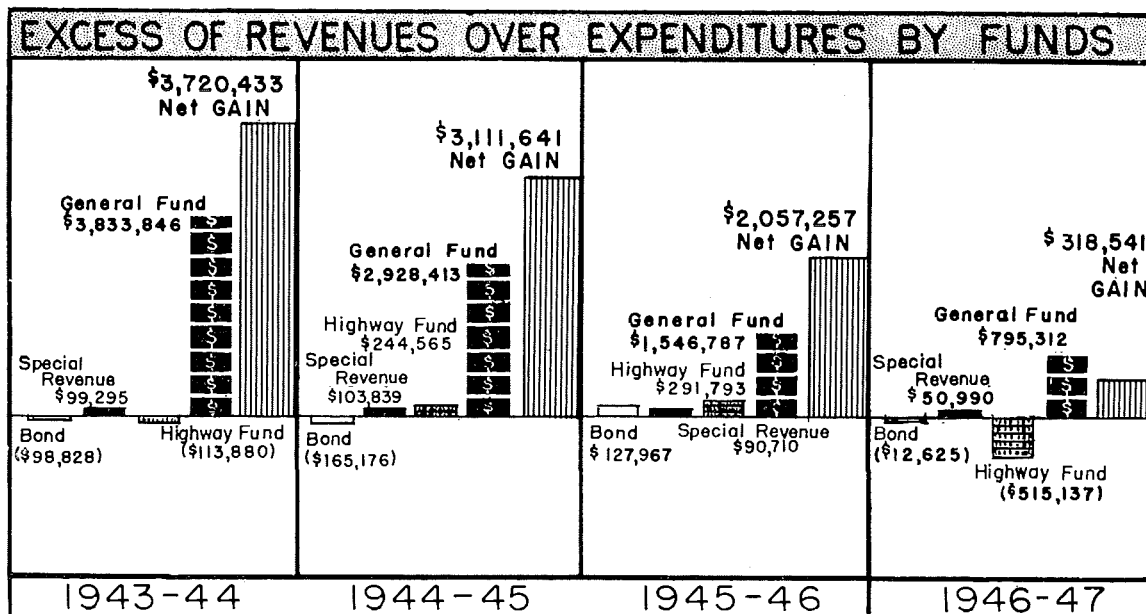
GENERAL COMMENTS ON STATE'S OPERATING FUND



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

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

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



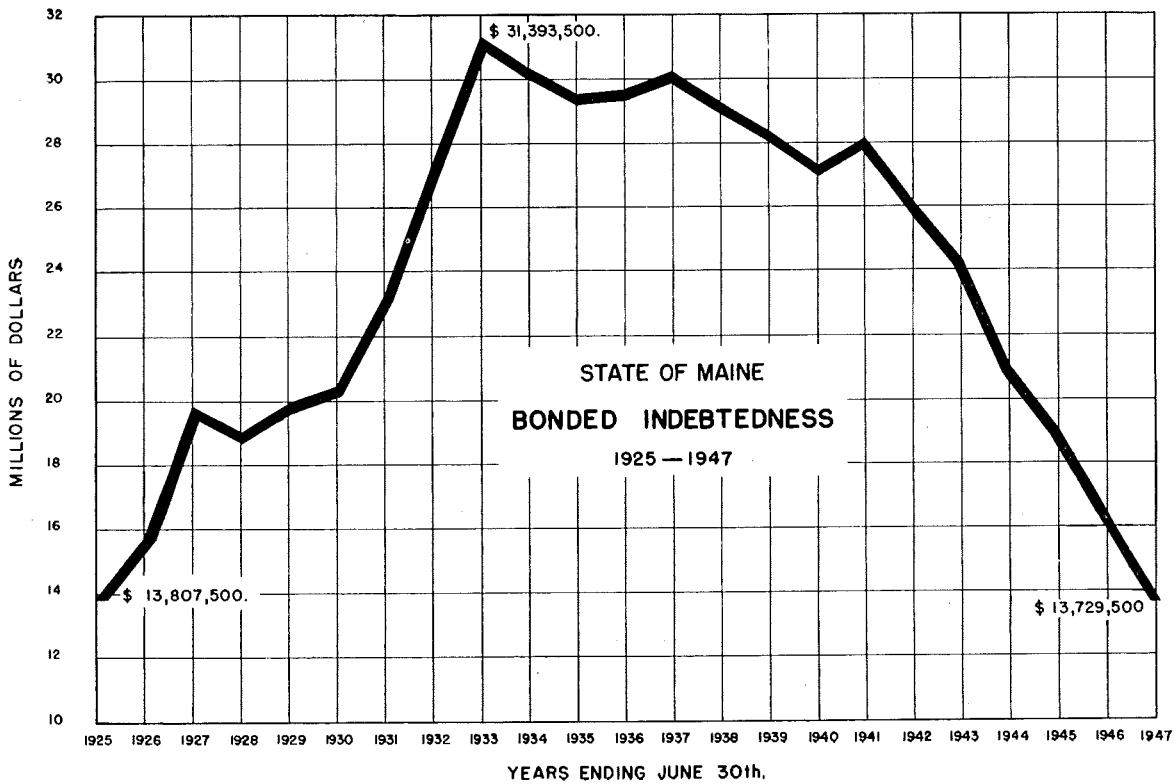
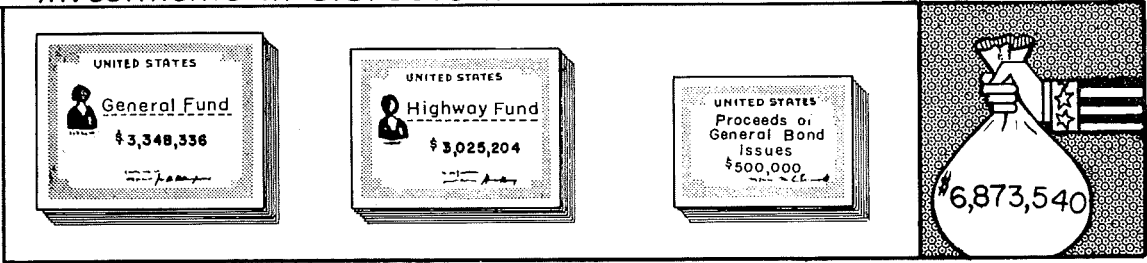
State Indebtedness

The bonded debt continued to decrease through the orderly retirement of bonds, and in addition, during the year there were called \$700,000 (plus \$14,000 premium) Maine War Bonds. These were charged to the General Fund Surplus. This leaves \$180,000 Agricultural Bonds as the only outstanding bonds against the General Fund. An issue of \$1,000,000 4% Kennebec Bridge Bonds was called and \$900,000 reissued at 1½%, at an obvious interest savings.

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

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

Investments in U.S. Government Bonds



MISCELLANEOUS STATISTICS

STATE OF MAINE

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

AREA OF STATE

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

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

STATE VALUATION

December 31, 1946

(From State Tax Assessor)

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

MISCELLANEOUS STATISTICS

STATE OF MAINE

MILEAGE OF PUBLIC HIGHWAYS

December 31, 1946

State Highways	3,044
State Aid Highways	6,855
Third Class Highways	1,279
Town Ways	10,646
Miscellaneous	125
Total Mileage	21,949

Number of Registered Motor Vehicles (1945 Registration Year) 236,065

LEGISLATURE

Members of Senate	33
Members of House	151

PER CAPITA

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

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

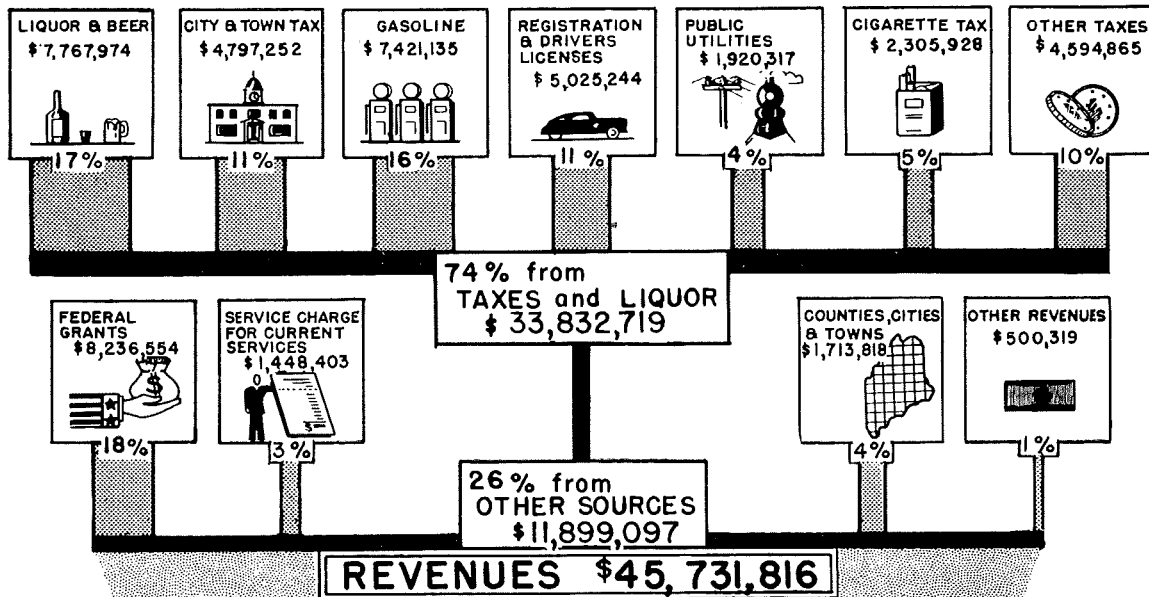
COMBINED STATEMENTS

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OPERATING FUNDS

WHERE THE MONEY CAME FROM

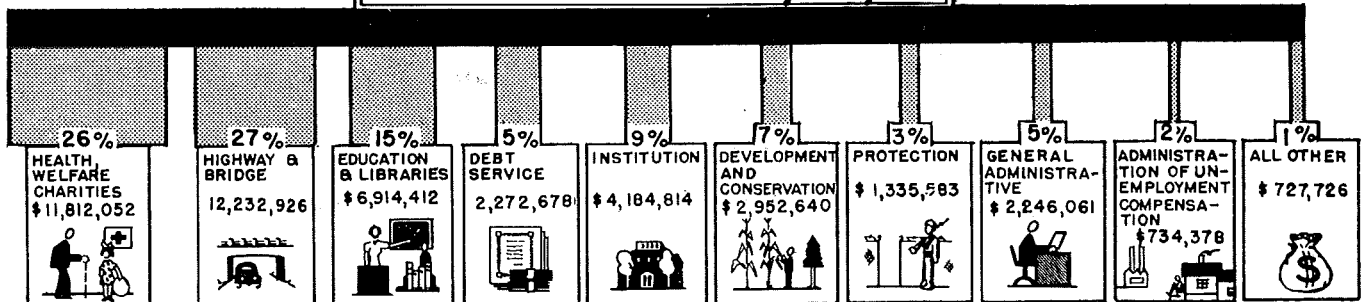


Excess of Revenues Over Expenditures

\$318,541

WHERE THE MONEY WENT

EXPENDITURES \$45,413,275



OPERATING FUNDS
CONSOLIDATED COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
YEARS ENDED JUNE 30
General Fund, Highway Fund, Other Special Revenue Funds and Proceeds of General Bond Issues

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

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

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

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

ALL FUNDS
BALANCE SHEETS
JUNE 30, 1947

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

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

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

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

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

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

- (D) Included in the Reserve for Authorized Expenditures is Inland Fisheries and Game Department Balance which amounts to \$432,483.23. This will be transferred to Other Special Revenue Funds as of July 1st, 1947.
- (E) The 93rd Legislature appropriated \$890,000 from the Maine Post War Public Works Reserve. As these appropriations were not effective in the 1946-1947 fiscal year they have not been reflected in this balance.

ALL FUNDS
SUMMARY OF BONDED DEBT

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

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

GENERAL FUND

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

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GENERAL FUND

Summary

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

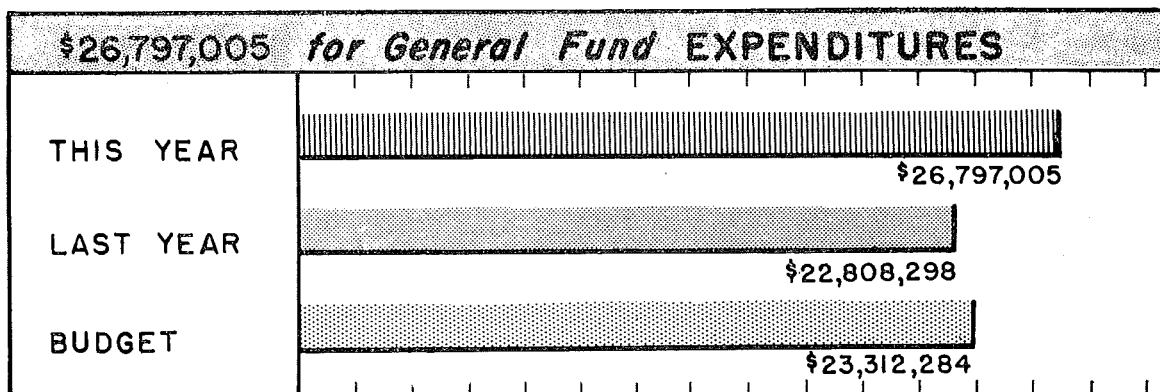
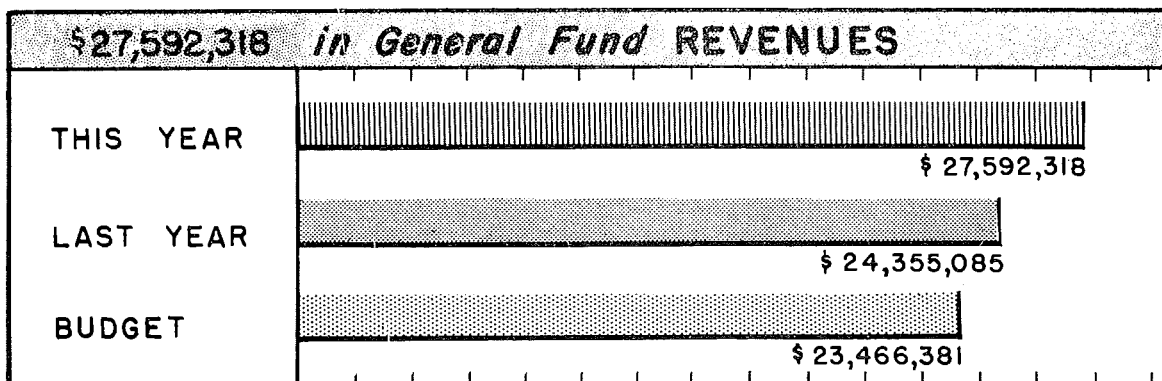
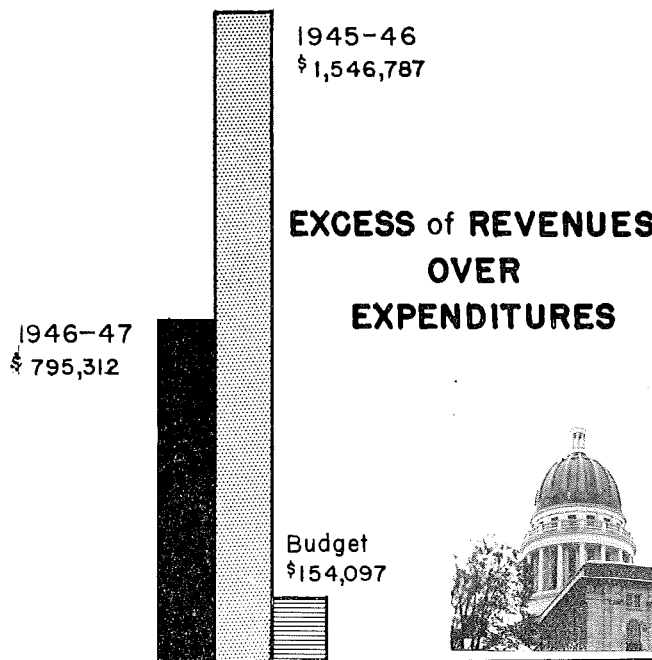
Revenues

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

Expenditures

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

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



GRANTS TO CITIES AND TOWNS

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

UNAPPROPRIATED SURPLUS

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

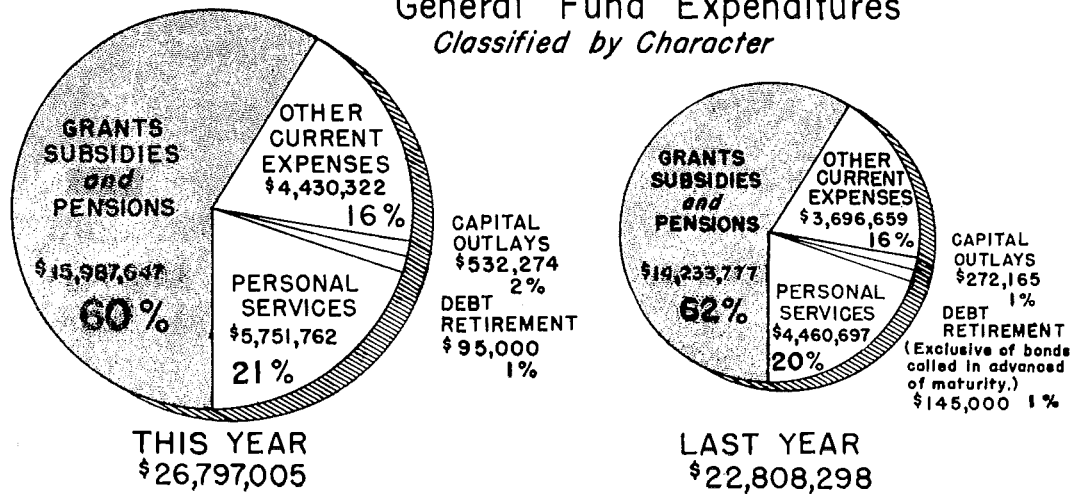
Maine Post War Reserve

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

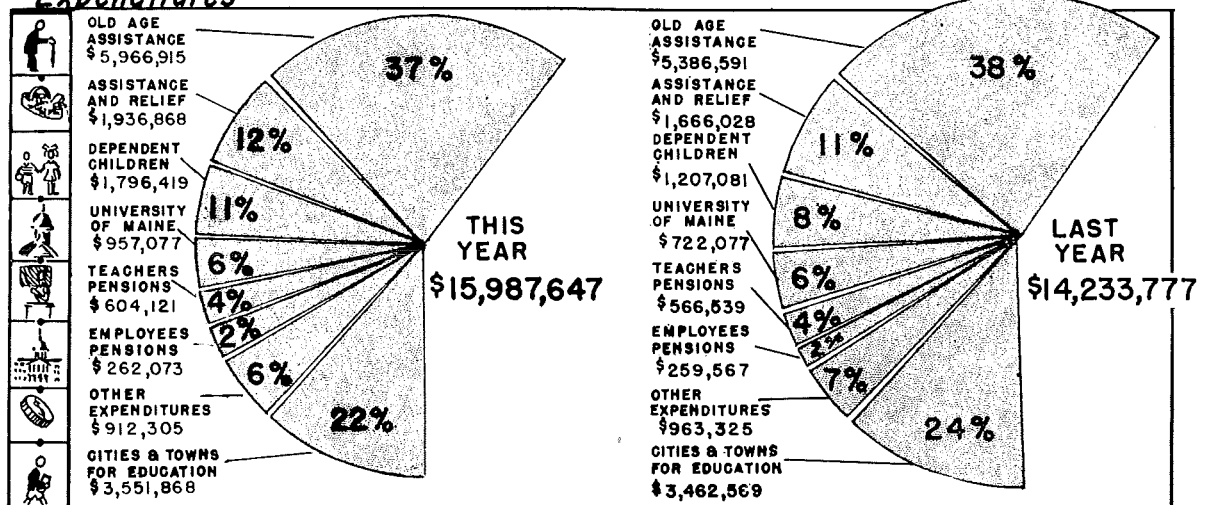
Pownal State School	\$400,000
Advance for Clam Cleansing Plant	25,000
University of Maine	400,000
Water Facilities for Indians at Pleasant Point	18,000
Freedom Academy	29,000
Police Barracks in Cumberland County	18,000
	<hr/>
	\$890,000

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

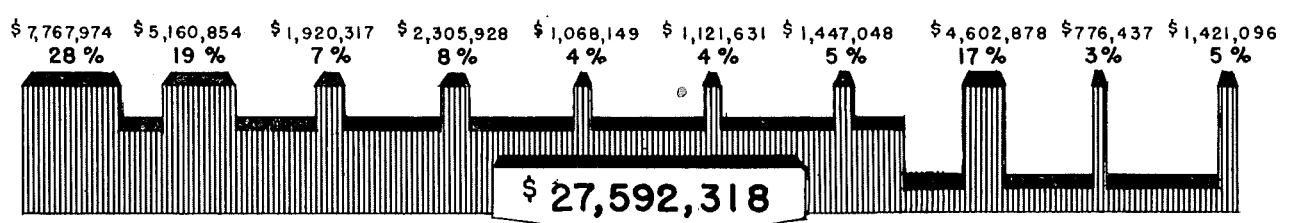
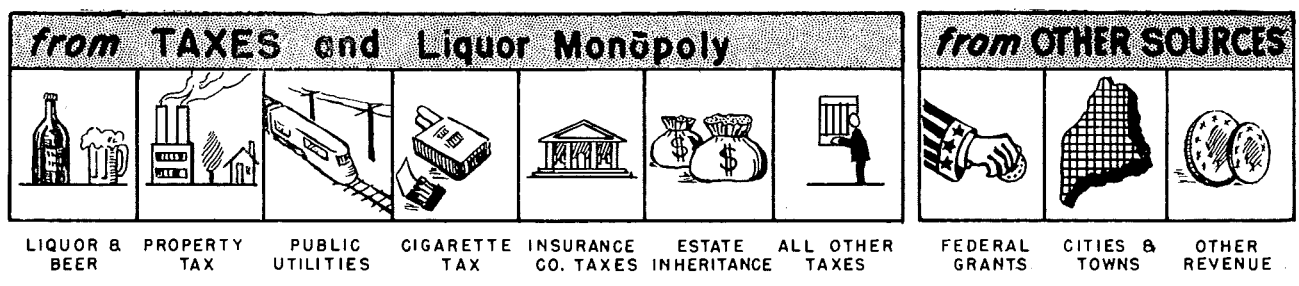
General Fund Expenditures Classified by Character



Grants Subsidies and Pensions Expenditures



GENERAL FUND



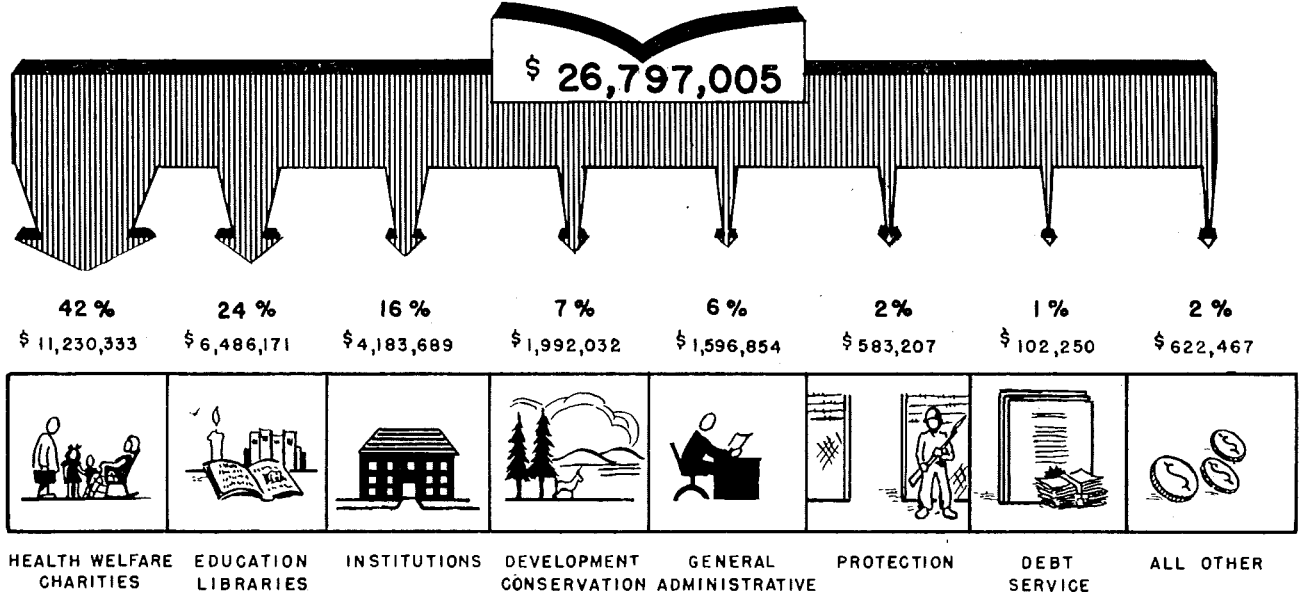
WHERE THE MONEY CAME FROM

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



EXCESS
\$795,312

and WHERE THE MONEY WENT



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

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

GENERAL FUND
COMPARATIVE BALANCE SHEET
JUNE 30

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

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

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

GENERAL FUND
ANALYSIS OF UNAPPROPRIATED SURPLUS
YEARS ENDED JUNE 30

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

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

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

GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

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

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

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

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

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

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



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

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

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

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

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

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



DETAIL OF THIS YEAR

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

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

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

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

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

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



DETAIL OF THIS YEAR

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

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

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

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

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

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

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

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

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



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

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

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



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

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

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

GENERAL FUND
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES
JUNE 30

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



GENERAL FUND
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES
JUNE 30

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

GENERAL FUND
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES
JUNE 30

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

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

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

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

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

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

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

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.) ..	May 1, 1941	1 1/4%
Agricultural Bonds (Eradication of Bangs Disease)	February 1, 1943	1%
Total		

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



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

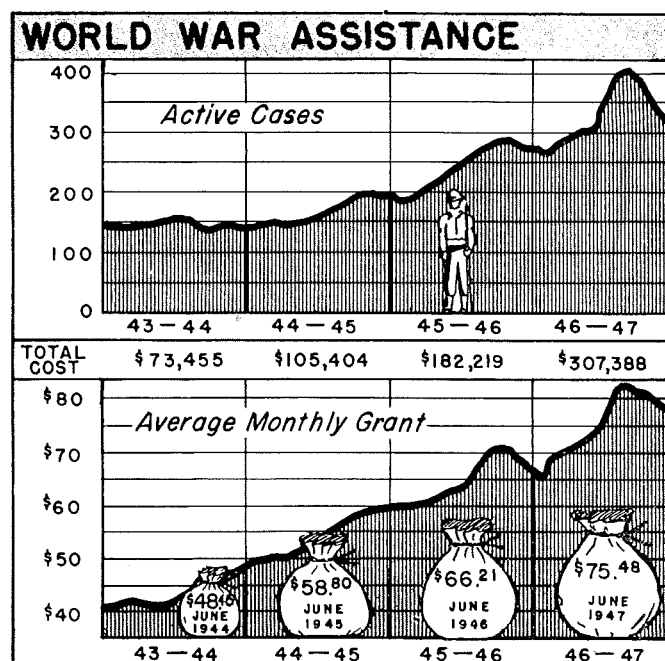
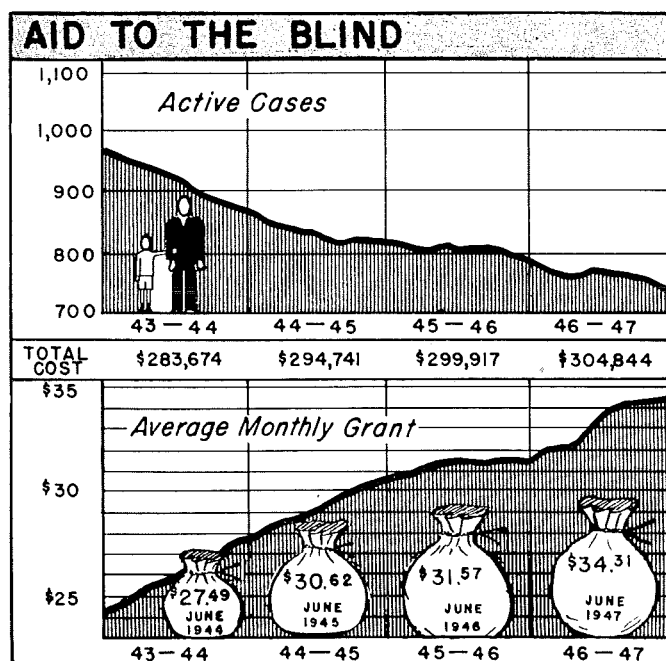
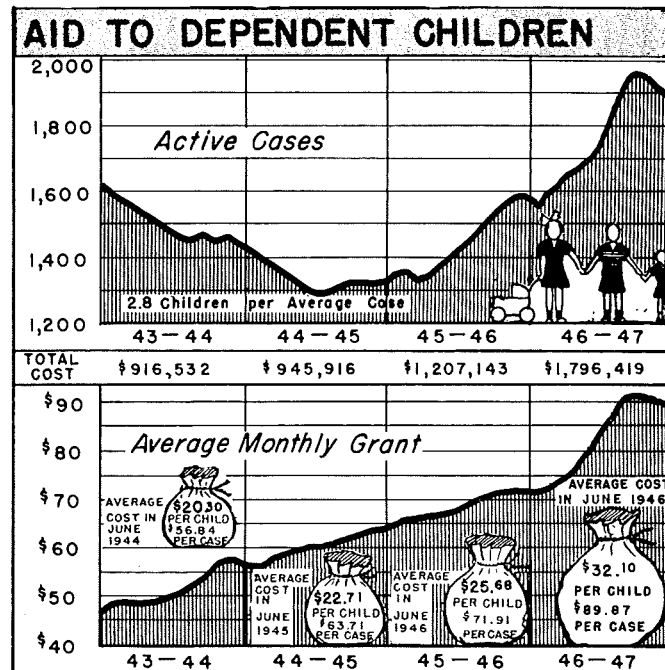
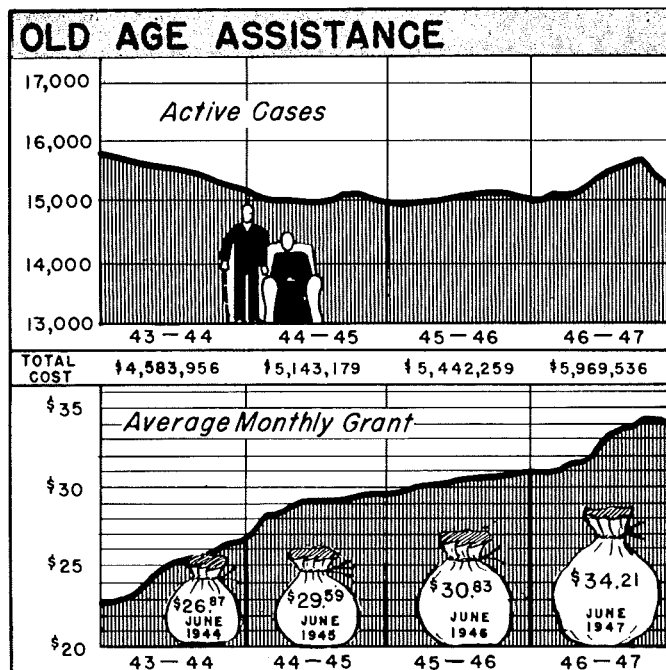
BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1947

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

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

PUBLIC ASSISTANCE STATISTICS

Statistics prepared by Department of Health and Welfare



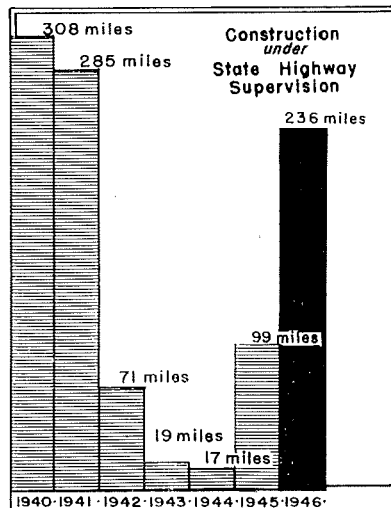
HIGHWAY FUND

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

Contents

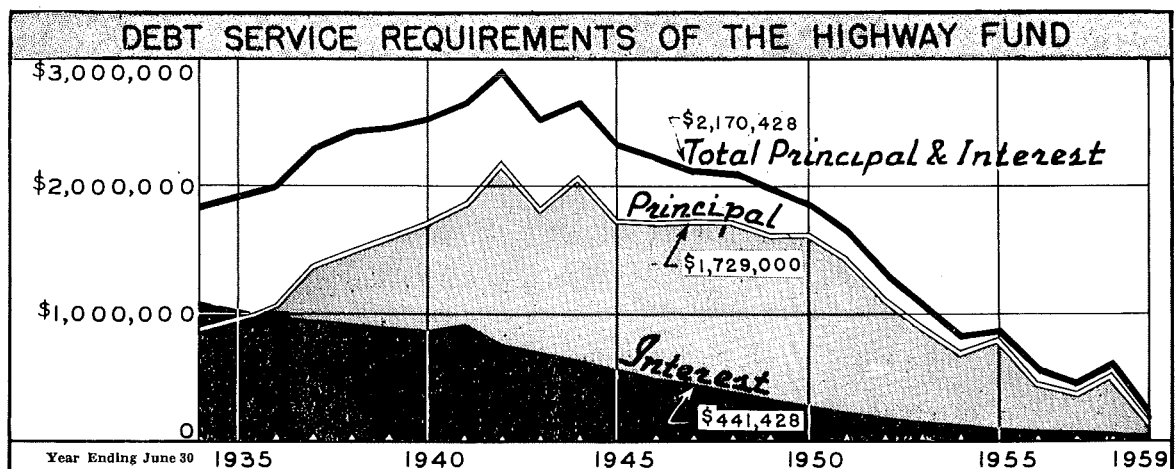
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HIGHWAY FUND



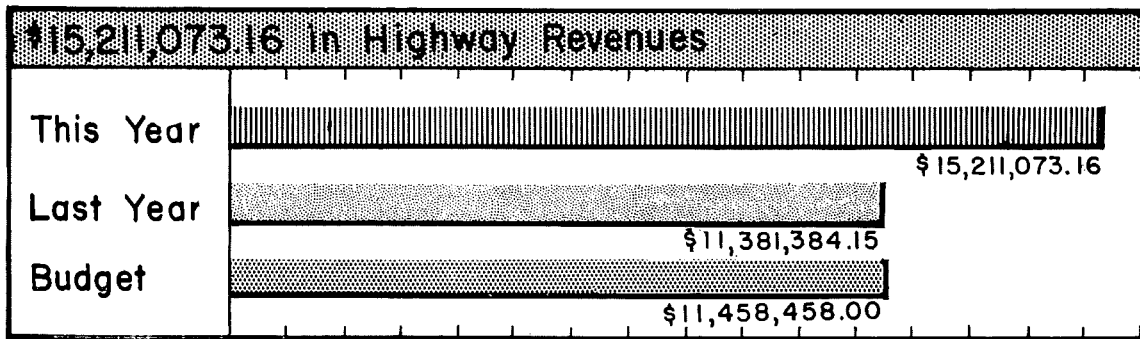
In the fiscal year 1946-47 a large increase is reflected in operations over the previous years. This is due to the fact that materials needed for construction and maintenance were more plentiful than they have been during the war years.

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



Does not include bonds issued for construction of toll bridges.

No Highway Bonds outstanding are callable.



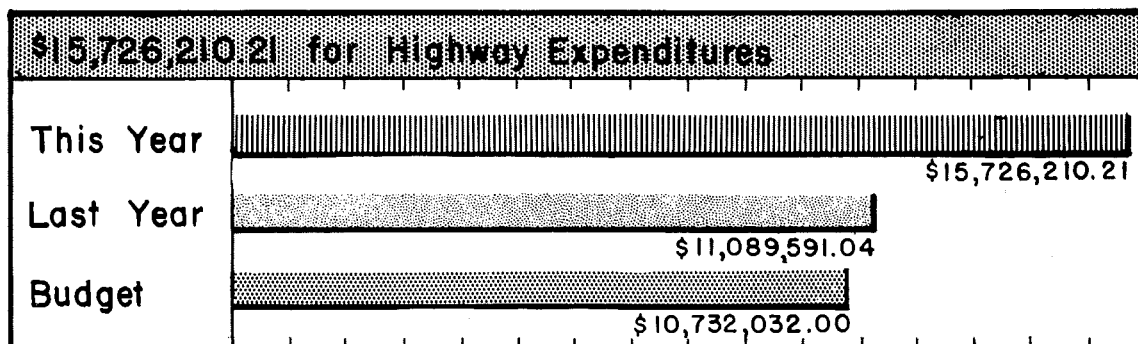
Revenues

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

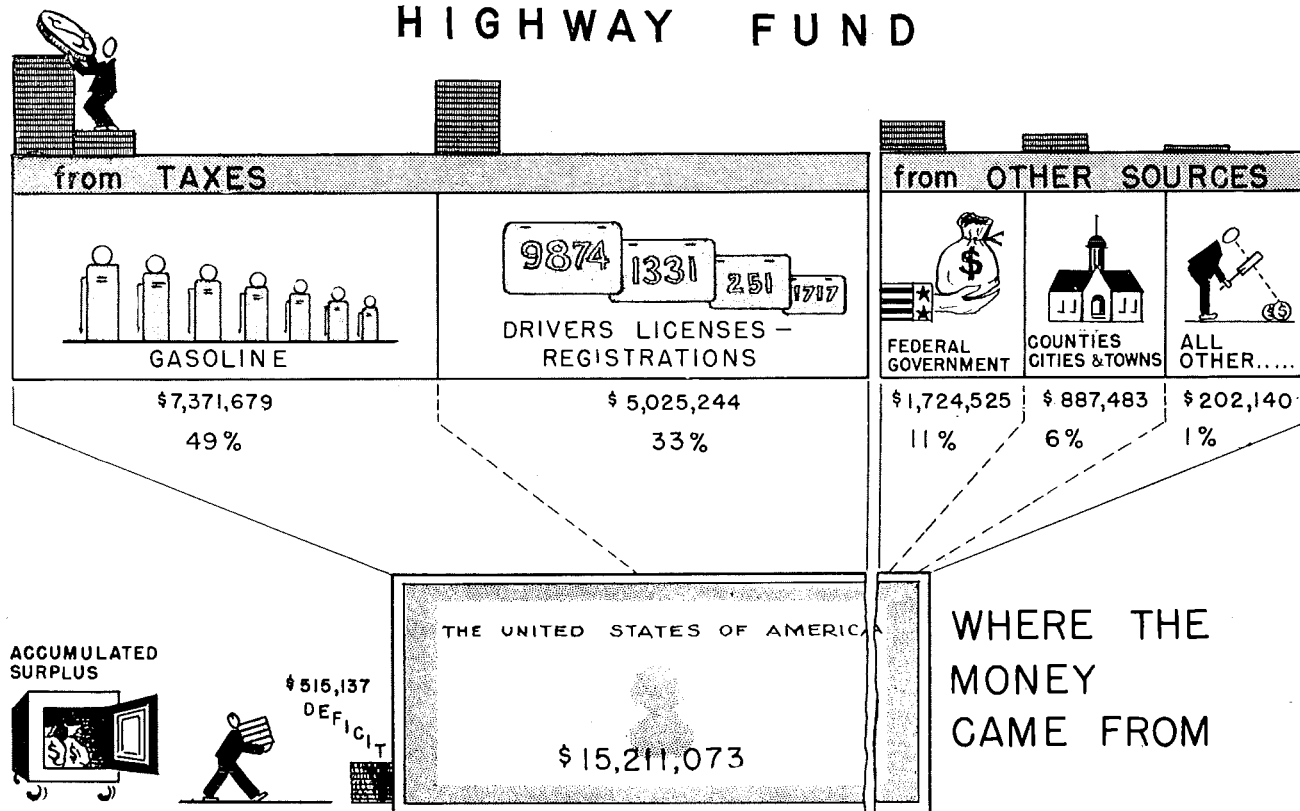
Gasoline Tax	\$1,595,573
Motor Vehicle Registration and Drivers' Licenses	489,918
Federal Grants	1,492,325
Cities, Towns and Counties	252,111

Expenditures

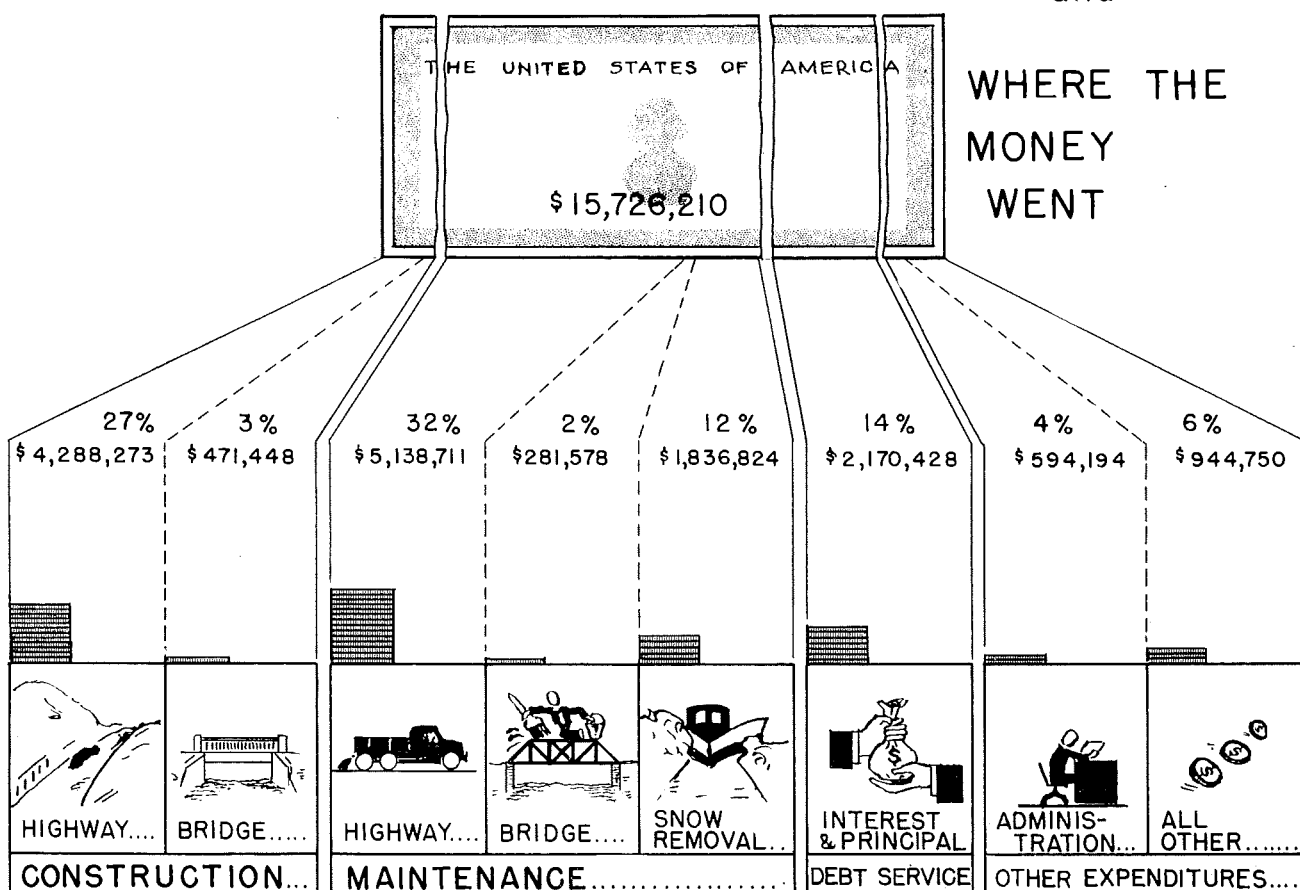
The expenditures for the fiscal year also show a large increase of approximately \$4,636,000 over the previous year. The greater part of this increase was in highway construction. This account alone shows an increase of \$3,401,000, remaining increases are shown in most of the other highway accounts.



HIGHWAY FUND



and



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

	1947	1946
REVENUES		
Gasoline Tax	\$ 7,371,679.86	\$ 5,776,106.99
Use Fuel Tax	12,676.72	9,767.72
Motor Vehicle Registration and Drivers' Licenses	5,025,244.27	4,535,326.52
Other Taxes	43,453.25	35,230.70
From Federal Government	1,724,525.38	232,200.75
From Cities, Towns and Counties	887,483.20	635,372.59
Service Charges for Current Services	36,462.11	37,226.36
Other Revenues	59,977.20	74,229.76
Contributions and Transfers:		
From General Fund	49,471.41	45,852.65
From Other Special Revenue Funds	99.52	67.65
From Bond Fund24	2.46
Total Revenues	\$15,211,073.16	\$11,381,384.15
EXPENDITURES		
General Administration	\$ 594,194.98	\$ 458,587.76
Protection of Persons and Property	569,920.09	416,750.49
Highways and Bridges:		
Highway Construction	4,288,273.18	887,203.32
Bridge Construction	471,448.28	234,758.31
Highway Maintenance	5,138,711.81	4,693,987.60
Bridge Maintenance	281,578.54	226,450.88
Snow Removal and Sanding	1,836,824.44	1,658,746.51
Other	216,090.14	130,220.94
	\$12,232,926.39	\$ 7,831,367.56
Interest on Bonded Debt	441,428.00	496,700.50
Contributions and Transfers:		
To General Fund	54,847.31	50,386.53
To Other Special Revenue Funds	4,213.44	1,348.20
To Public Service Enterprises	3,180.00	14,950.00
To Trust and Agency Funds	96,500.00	95,500.00
Total Operating Expenditures	\$13,997,210.21	\$ 9,365,591.04
Debt Retirement	1,729,000.00	1,724,000.00
Total Expenditures	\$15,726,210.21	\$11,089,591.04
Excess of Revenues over Expenditures	\$ (515,137.05)	\$ 291,793.11

HIGHWAY FUND
COMPARATIVE BALANCE SHEET
JUNE 30

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

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

HIGHWAY FUND
ANALYSIS OF SURPLUS
YEARS ENDED JUNE 30

	1947	1946
BALANCE AT START OF YEAR	\$ 4,007,684.03	\$ 4,846,852.27
Adjustments of Previous Years' Transactions	6,961.42	5,507.94
	4,014,645.45	4,852,360.21
Additions:		
Total Revenue (See Page 62)	15,211,073.16	11,381,384.15
Less—Expenditures (See Page 65)	15,726,210.21	11,089,591.04
Excess of Revenues over Expenditures (See Page 59)	(515,137.05)	291,793.11
Deductions:		
Increase in Reserve:		
For Authorized Expenditures	1,177,853.26	1,136,469.29
For Working Capital Advances	175,000.00	—
BALANCE AT END OF YEAR	\$ 2,146,655.14	\$ 4,007,684.03

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

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

HIGHWAY FUND
COMPARATIVE STATEMENT OF REVENUES
YEARS ENDED JUNE 30

	1947
REVENUES	
Taxes:	
Property Taxes:	
Non-Resident Excise Taxes	\$ 3,105.66
Selective Sales Taxes:	
Use Fuel Tax	12,676.72
Gasoline Tax (Net)	7,371,679.86
Other Taxes on Specific Businesses or Occupations:	
Beano Licenses	1,909.79
Use Fuel Licenses	7.00
Motor Truck Application Fees	21,839.00
Outdoor Advertising Permits	8,451.00
Motor Vehicle Registration and Drivers' Licenses:	
Registration, Drivers' Licenses and Operators' Examination Fees	5,025,244.27
Other Taxes	8,140.80
Fines, Forfeits and Penalties	23,884.21
Revenue from Use of Money and Property	31,367.94
Revenue from Other Agencies:	
From Federal Government	1,724,525.38
From Cities, Towns and Counties	887,483.20
Other	24.00
Service Charges for Current Services	36,462.11
Contributions and Transfers from Other State Funds:	
From General Fund	49,471.41
From Other Special Revenue Funds	99.52
From Bond Fund24
Sale and Compensation for Loss of Properties	4,701.05
Total Revenues	\$15,211,073.16

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

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

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

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

HIGHWAY FUND

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

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

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

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

HIGHWAY FUND
COMPARATIVE STATEMENT OF EXPENDITURES
YEARS ENDED JUNE 30

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

HIGHWAY FUND
COMPARATIVE STATEMENT OF UNEXPENDED BALANCES
JUNE 30, 1947

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

BONDED DEBT AND INTEREST MATURITIES
JUNE 30, 1947

Year Ending June 30	Total Debt Service	Bond Maturities	Interest Maturities
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	\$13,472,235	\$11,609,500	\$1,862,735

HIGHWAY FUND
REVENUE STATISTICS
YEARS ENDED JUNE 30

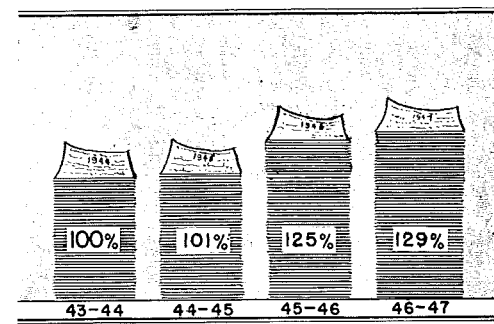
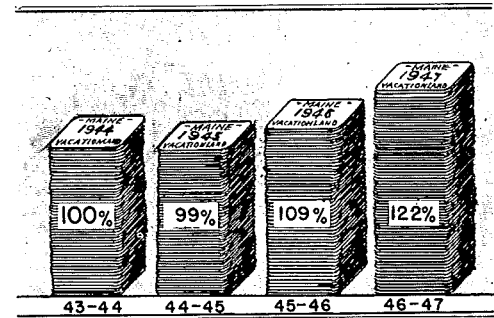
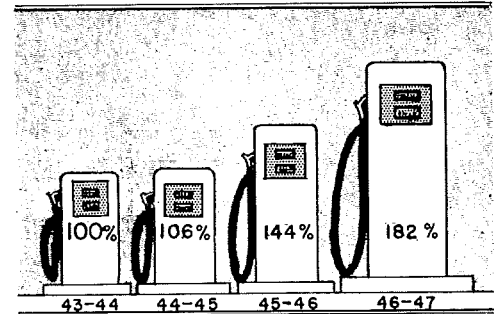
	1943-44	1944-45	1945-46	1946-47
GASOLINE TAX ASSESSMENT				
July	\$ 427,012.75	\$ 449,429.44	\$ 497,366.30	\$ 809,866.06
August	344,231.99	409,764.71	563,829.64	814,753.01
September	397,200.73	415,833.70	558,798.30	669,108.76
October	375,794.96	402,309.59	530,996.96	693,811.21
November	367,472.11	360,454.32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

AUTOMOBILE REGISTRATIONS

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

AUTOMOBILE DRIVERS' LICENSES

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



* Revised to exclude Aeronautical Gasoline.

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

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

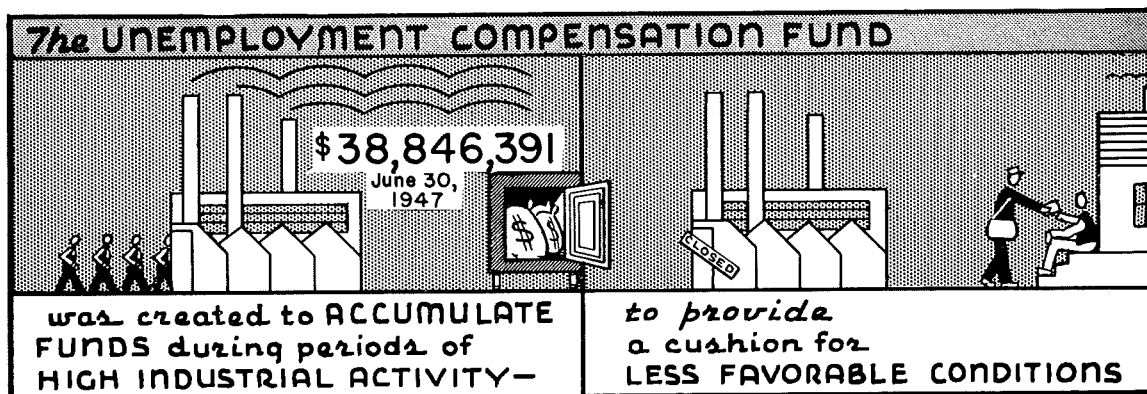
UNEMPLOYMENT COMPENSATION FUND

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

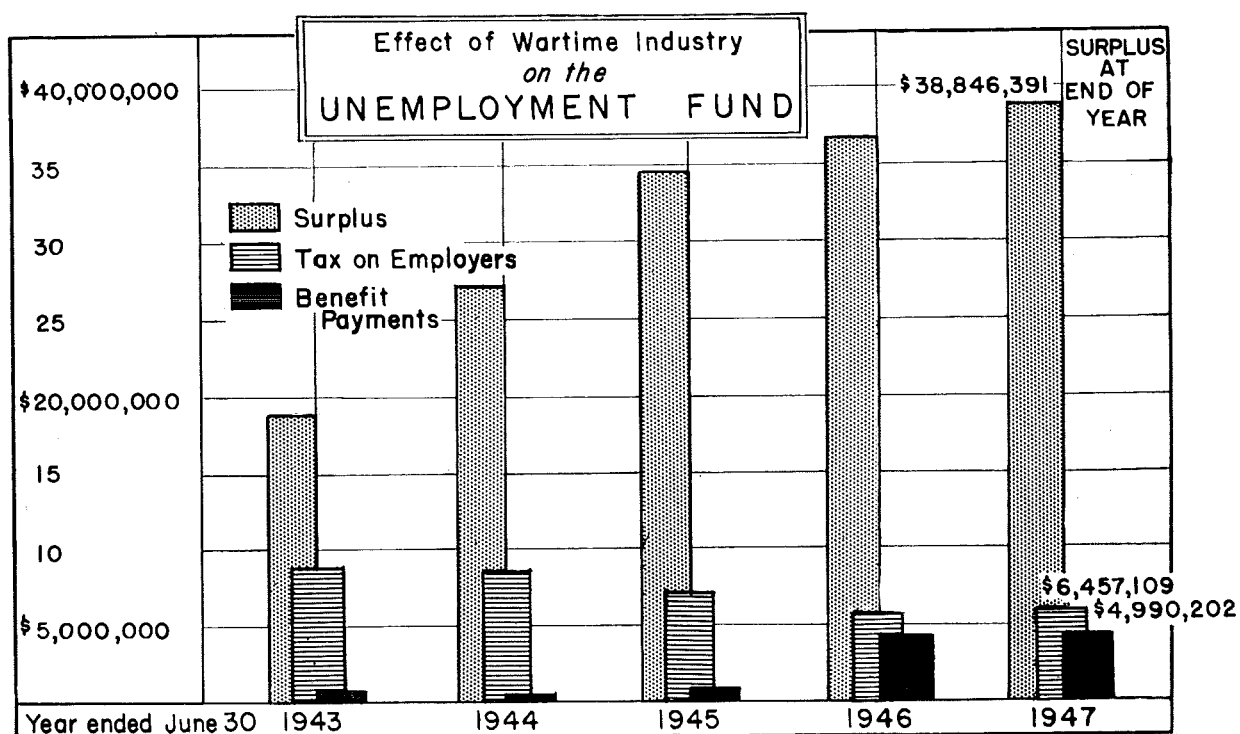
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UNEMPLOYMENT COMPENSATION FUND



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



UNEMPLOYMENT COMPENSATION FUND
COMPARATIVE BALANCE SHEET
JUNE 30

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

COMPARATIVE OPERATING STATEMENT AND SURPLUS ANALYSIS
YEARS ENDED JUNE 30

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

OTHER SPECIAL REVENUE FUNDS

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

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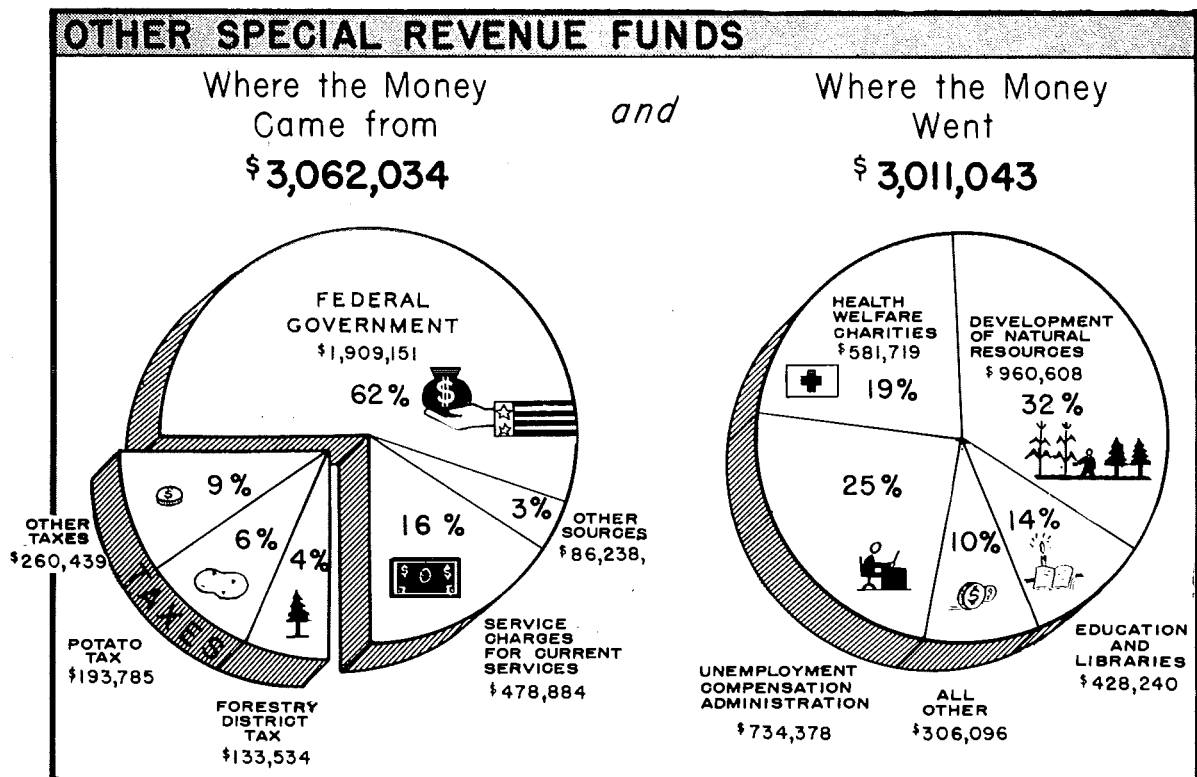
OTHER SPECIAL REVENUE FUNDS

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

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

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

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



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

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

OTHER SPECIAL REVENUE FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30

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

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

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

SUMMARY OF BUDGETARY OPERATIONS
YEARS ENDED JUNE 30

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

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

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



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

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

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

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

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

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

	1947	1946	Budget	Detail of This Year		
				Reserved for Authorized Expenditures at Start of Year	Transfers	Earmarked Revenue
GENERAL ADMINISTRATION						
Audit Municipal Division	\$ 65,597.60	\$ 56,432.83	\$ 64,550.00	\$ 8,089.34	\$ (28.60)	\$ 57,536.86
PROTECTION OF PERSONS AND PROPERTY						
Maine Aeronautics Commission	106,281.68	69,501.65	66,921.00	58,475.42	(3,342.09)	51,148.35
Examining Boards	107,945.54	99,028.90	90,775.00	81,566.88	(3.66)	26,382.32
Insurance, Department of	164,779.08	130,168.15	112,929.00	88,699.80	(114.25)	76,193.53
Milk Control Board	41,335.66	38,569.94	22,257.00	18,765.79	(77.40)	22,647.27
Real Estate Commission	10,793.48	12,773.29	9,459.00	8,181.98	(2.50)	2,614.00
	\$ 431,135.44	\$ 350,041.93	\$ 302,341.00	\$255,689.87	\$ (3,539.90)	\$ 178,985.47
DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES						
Agriculture, Department of	\$ 647,594.05	\$ 437,157.55	\$ 383,819.00	\$124,433.72	\$ (256.61)	\$ 523,416.94
Maine Development Commission (Potato Tax)	215,077.82	184,472.79	100,000.00	26,867.63	(5,574.85)	193,785.04
Maine Forestry District	364,007.65	299,536.20	286,937.00	79,607.85	(14.40)	284,414.20
	\$1,226,679.52	\$ 921,166.54	\$ 770,756.00	\$230,909.20	\$ (5,845.86)	\$1,001,616.18
HEALTH AND SANITATION						
Bureau of Health	\$ 763,853.75	\$ 819,123.51	\$ 629,510.00	\$254,252.78	\$ (52.11)	\$ 509,653.08
WELFARE AND CHARITIES						
Child Welfare Service	\$ 33,437.81	\$ 24,797.91	\$ 37,777.00	\$ 7,004.64	—	\$ 26,433.17
Indian Township Administration	12,919.29	10,747.13	14,700.00	1,927.00	—	10,992.29
	\$ 46,357.10	\$ 35,545.04	\$ 52,477.00	\$ 8,931.64	—	\$ 37,425.46
INSTITUTIONS						
Health Building—School for Boys	\$ 1,125.00	\$ 1,125.00	—	\$ 1,125.00	—	—
EDUCATION AND LIBRARIES						
Education, Department of	\$ 608,809.26	\$ 265,791.92	\$ 260,760.00	\$165,606.72	\$ (11,223.51)	\$ 454,426.05
RECREATION, PARKS, ETC.						
State Park Commission	\$ 2,975.00	—	—	—	—	\$ 2,975.00
UNEMPLOYMENT COMPENSATION						
Administration	\$ 782,413.49	\$ 354,330.00	\$ 405,004.00	\$ 23,351.20	\$ (60,353.74)	\$ 819,416.03
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS						
To General Fund	\$ 20,406.61	\$ 11,442.79	\$ 7,569.00	—	\$ 20,406.61	—
To Highway Fund	99.52	67.65	—	—	99.52	—
To Public Service Enterprises	3,309.14	—	1,800.00	—	3,309.14	—
To Trust Funds	57,228.45	10,978.34	4,400.00	—	57,228.45	—
	\$ 81,043.72	\$ 22,488.78	\$ 13,769.00	—	\$ 81,043.72	—
Total Available for Expenditures	\$4,009,989.88	\$2,826,045.55	\$2,499,167.00	\$947,955.75 (A)	—	\$3,062,034.13

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



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

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

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

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

PROCEEDS OF GENERAL BOND ISSUES

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

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PROCEEDS OF GENERAL BOND ISSUES

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



PROCEEDS OF GENERAL BOND ISSUES
COMPARATIVE BALANCE SHEET
JUNE 30

	1947	1946
ASSETS		
Cash	\$152,260.38	\$164,885.75
Short Term U. S. Government Securities	500,000.00	500,000.00
Total Assets	\$652,260.38	\$664,885.75

LIABILITIES		
Accounts Payable	\$ 9.17	\$ 9.17
Due to Other Funds45	.45
Total Liabilities	\$ 9.62	\$ 9.62

RESERVES AND SURPLUS		
Reserves:		
For Authorized Expenditures	\$645,019.62	\$632,644.99
For Contingencies	7,231.14	32,231.14
Total Reserves	\$652,250.76	\$664,876.13
Total Reserves and Liabilities	\$652,260.38	\$664,885.75

UNAPPROPRIATED AMOUNTS RESERVED FOR CONTINGENCIES PERIOD ENDED JUNE 30, 1947

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

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

	Net Appropriation Authorized (A)	Earmarked Revenues		Total Available	Expenditures		Balance Reserved for Authorized Expenditures
		Prior Years	This Year		Prior Years	This Year	
PROTECTION OF PERSONS AND PROPERTY							
Maine War Bonds							
Administration	\$ 72,522.54	—	—	\$ 72,522.54	\$ 58,711.15	\$ 588.09	\$ 13,223.30
Armories:							
Augusta	180,000.00	—	—	180,000.00	—	—	180,000.00
Bath	4,500.00	—	—	4,500.00	3,603.01	—	896.99
Belfast	54,241.80	—	—	54,241.80	54,241.80	—	—
Brunswick	22,518.55	\$ 15,000.00	—	37,518.55	37,518.55	—	—
Houlton	111,300.00	—	—	111,300.00	4,699.41	—	106,600.59
Lewiston	20,000.00	—	—	20,000.00	20,000.00	—	—
Newport	51,493.52	—	—	51,493.52	51,493.52	—	—
Norway	91,658.70	—	—	91,658.70	91,658.70	—	—
Portland, Milk Street ..	25,399.41	—	—	25,399.41	25,399.41	—	—
Portland, Stevens Ave- nue	291,927.14	126,491.52	—	418,418.66	192,030.05	2,280.79	224,107.82
Presque Isle	106,650.00	—	—	106,650.00	4,655.51	—	101,994.49
Rumford	112,921.16	—	—	112,921.16	112,921.16	—	—
Saco	123,738.14	—	—	123,738.14	123,738.14	—	—
Skowhegan	2,395.00	—	—	2,395.00	2,395.00	—	—
South Brewer	132,036.07	—	—	132,036.07	132,036.07	—	—
South Portland	120,956.42	—	\$700.00	121,656.42	120,956.42	46.68	653.32
	\$1,451,735.91	\$141,491.52	\$700.00	\$1,593,927.43	\$ 977,346.75	\$ 2,327.47	\$614,253.21
Airports:							
Augusta	\$ 11,723.29	\$ 1,668.00	—	\$ 13,391.29	\$ 13,391.29	—	—
Bangor No. 1	80,998.82	—	—	80,998.82	80,998.82	—	—
Bangor No. 2 (Old Town)	1,365.31	—	—	1,365.31	—	\$ 1,365.31	—
Bar Harbor	9,693.70	—	—	9,693.70	9,693.70	—	—
Belfast	3,221.63	—	—	3,221.63	3,221.63	—	—
Brunswick No. 1	2,486.60	—	—	2,486.60	2,486.60	—	—
Caribou	13,034.00	—	—	13,034.00	13,034.00	—	—
Dexter	6,771.81	—	—	6,771.81	6,771.81	—	—
Eastport	20,447.45	—	—	20,447.45	20,447.45	—	—
Greenville	13,702.32	—	—	13,702.32	13,702.32	—	—
Houlton	31,756.76	—	—	31,756.76	31,756.76	—	—
Lewiston-Auburn	21,440.82	—	—	21,440.82	21,440.82	—	—
Millinocket	14,402.35	—	—	14,402.35	14,402.35	—	—
Norridgewock	3,186.22	—	—	3,186.22	3,186.22	—	—
Pittsfield	1,861.50	—	—	1,861.50	1,861.50	—	—
Portland	13,808.70	—	—	13,808.70	13,808.70	—	—
Presque Isle	23,475.44	—	—	23,475.44	23,475.44	—	—
Princeton	37,826.32	304.50	—	38,130.82	38,130.82	—	—
Sanford	8,522.33	—	—	8,522.33	5,559.50	2,962.83	—
Rockland	6,103.96	—	—	6,103.96	6,103.96	—	—
Waterville	11,192.60	—	—	11,192.60	11,192.60	—	—
Winterport	3,079.03	—	—	3,079.03	—	3,079.03	—
	\$ 340,100.96	\$ 1,972.50	—	\$342,073.46	\$ 334,666.29	\$ 7,407.17	—



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

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

(A) From Date of Bond Issues.

PUBLIC SERVICE ENTERPRISES

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

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

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

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PUBLIC SERVICE ENTERPRISES

Liquor Commission Operations

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

Augusta State Airport

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

Toll Bridges

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

Kennebec (Carlton) Bridge

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

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

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

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

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

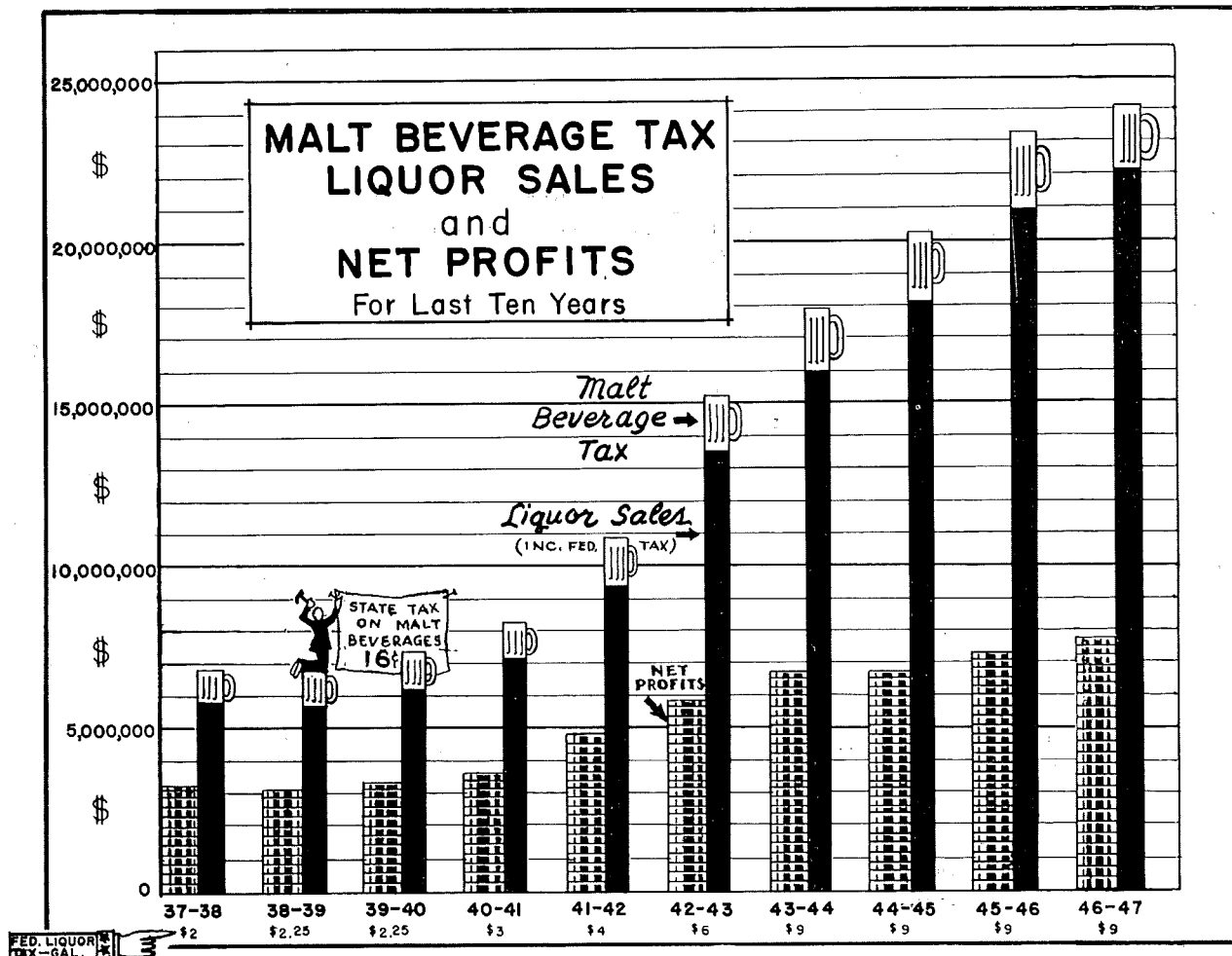
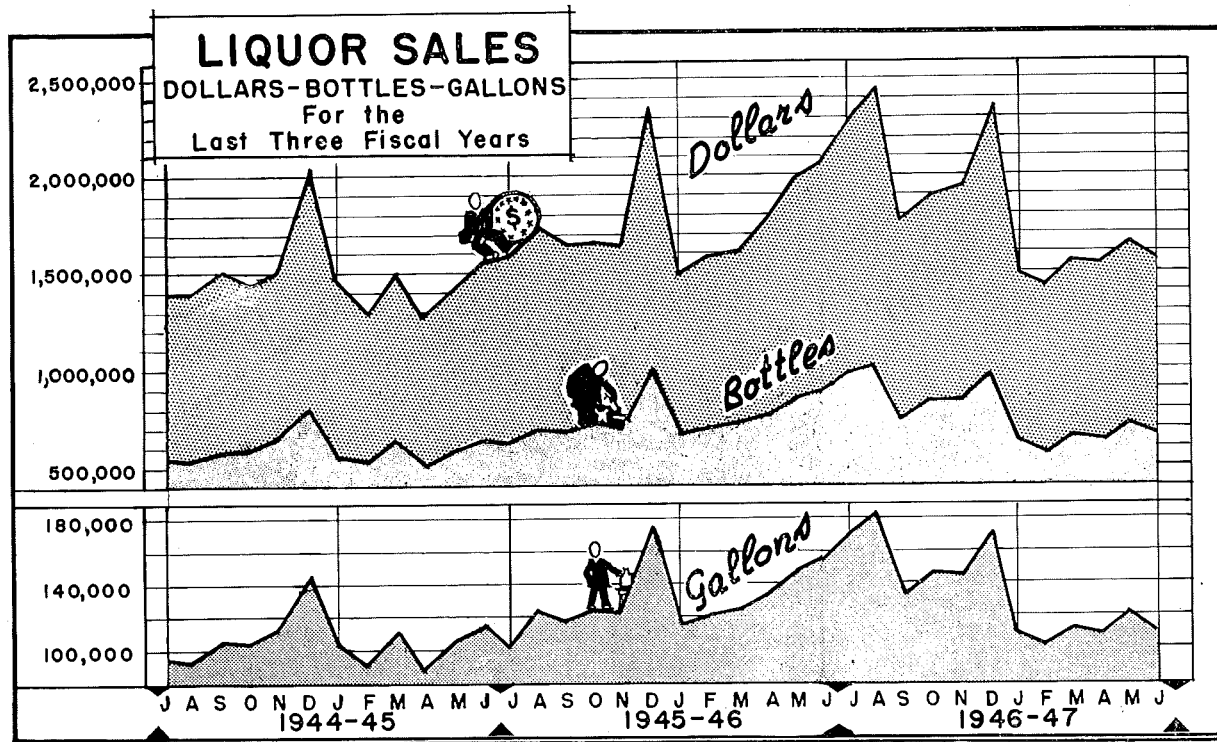


Waldo-Hancock Bridge	Richmond-Dresden Bridge	Deer Isle-Sedgwick Bridge	Kennebec (Carlton) Bridge	Total June 30, 1947	Total June 30, 1946
\$103,102.61	\$8,093.86	\$41,149.20	\$ 259,675.80	\$1,170,302.07	\$1,113,998.76
—	40.00	—	—	87,584.79	10,203.79
—	—	—	—	1,985.01	—
—	40.00	—	—	85,599.78	10,203.79
—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

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

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

STATE LIQUOR COMMISSION



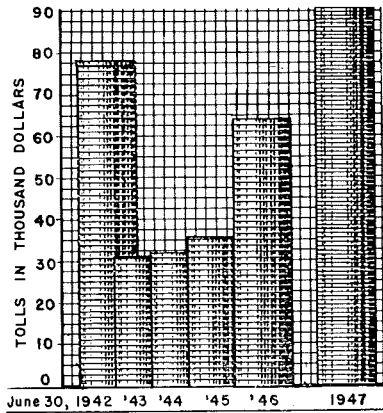
PUBLIC SERVICE ENTERPRISES
AUGUSTA STATE AIRPORT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
YEARS ENDED JUNE 30

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

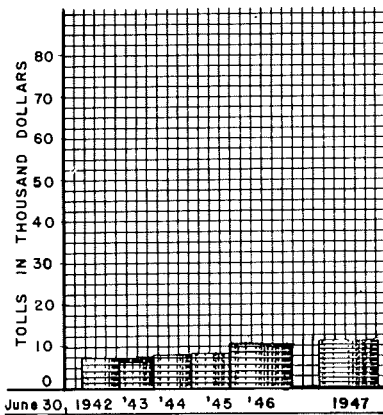
TOLL BRIDGES
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
YEARS ENDED JUNE 30

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

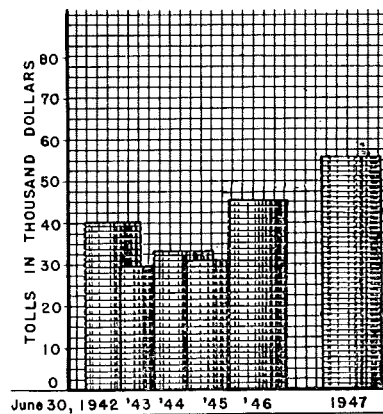
PUBLIC SERVICE ENTERPRISES
TOLL BRIDGES
REVENUE STATISTICS
YEARS ENDED JUNE 30
WALDO-HANCOCK BRIDGE



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



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



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

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

PUBLIC SERVICE
TOLL
STATEMENT OF
YEAR ENDED

DESCRIPTION OF LOAN	Date of Original Issue	Interest Rate
GENERAL BONDED DEBT		
Sinking Fund Bonds		
Kennebec Bridge Loan Bonds (Construction of Kennebec Carlton Bridge)	January 1, 1927	4%
Kennebec Bridge Loan Bonds (Construction of Kennebec Carlton Bridge)	June 1, 1927	4%
Kennebec Bridge Loan Bonds (Refunding Issue)	June 1, 1947	1 1/2%
Self-Supporting Enterprise Bonds Guaranteed by State*		
Waldo-Hancock Bridge Loan Bonds (Refunding Issue)	March 1, 1946	7/10%
Total All Bonds		

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

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

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

(C) Callable September 1, 1951.



ENTERPRISES

BRIDGES

BONDED INDEBTEDNESS

JUNE 30

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

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

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

* Contingent Liability only.

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

(B) Callable September 1, 1951.

OPERATING STATEMENT
KENNEBEC (CARLTON) BRIDGE
YEAR ENDED JUNE 30

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

WORKING CAPITAL FUNDS

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

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

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WORKING CAPITAL FUNDS

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

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

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

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

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

MAINE STATE PRISON INDUSTRIES
STATEMENT OF OPERATIONS
YEARS ENDED JUNE 30

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

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

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

WORKING CAPITAL FUNDS
HIGHWAY GARAGE
COMPARATIVE STATEMENT OF OPERATIONS

	1947	1946
RENTAL OF EQUIPMENT		
Highway Department	\$ 585,885.50	\$ 468,517.79
Other State Departments	1,520.13	774.18
Within Departments	40,172.47	30,751.02
Others	221,437.36	137,874.32
Total Rentals	849,015.46	637,917.31
MOVING OF HIGHWAY EQUIPMENT	—	2,046.23
Total Rentals and Moving of Equipment	849,015.46	639,963.54
AUTOS AND WORKING EQUIPMENT EXPENSE		
Personal Services	140,432.28	79,603.69
Travel Expenses	414.58	1,141.00
Miscellaneous Auto Expense	33,382.17	26,884.26
Gasoline, Oil and Grease	97,960.49	85,377.44
Repairs, Parts and Supplies	286,770.00	229,413.59
Fuel Oil	3,278.23	3,816.77
Insurance	3,491.10	4,607.14
Rent of Buildings and Offices	1,457.03	2,666.41
Other Expenses	1,028.72	426.95
Depreciation	142,464.68	111,589.22
Total Autos and Working Equipment Expense	710,679.28	545,526.47
Net Income from Equipment	138,336.18	94,437.07
GENERAL OVERHEAD EXPENSE		
Personal Services	28,924.59	24,504.00
Purchasing Services (Transferred to General Fund)	1,805.90	372.83
Heat, Light, Power and Water	11,340.99	4,789.19
Insurance	1,467.04	1,185.02
Repairs to Buildings and Grounds	124.54	2,253.90
Repairs to Equipment	—	755.83
Travel Expense	1,880.52	992.98
Miscellaneous Auto Expense	2,041.47	1,650.94
Caretaker and Messenger Service	9,458.88	4,587.66
General Operating Expense	1,430.38	1,584.28
Cleaning and Watching	19,508.91	17,366.27
Depreciation on Buildings and Furniture and Fixtures	13,224.83	—
Rental of Buildings and Offices	—	122.00
Miscellaneous Supplies and Expenses	3,519.27	1,610.74
Telephone and Telegraph	2,792.20	2,334.94
Total General Overhead Expense	97,519.52	64,110.58
Net Profit from Operations	40,816.66	30,326.49
Other Income		
Profit or Loss on Sale of Capital Assets	9,902.61	12,398.78
Net Stockroom Overhead Overabsorbed	5,110.47	—
Net Shop Overhead Unabsorbed	(14,949.57)	—
Miscellaneous Income	1,552.97	—
Total Other Income	1,616.48	12,398.78
Net Profit or Loss	42,433.14	42,725.27
Unappropriated Surplus (Deficit) at Beginning of Year	(164,863.79)	(144,104.95)
Adjustments Effecting Prior Years' Transactions	39,362.66	(63,484.11)
UNAPPROPRIATED SURPLUS (DEFICIT) AT END OF YEAR	\$ (83,067.99)	\$ (164,863.79)

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

	1947	1946
INCOME		
Net Rental Billed to State Departments		
1,782,973.5 Miles @ 4c	\$71,318.94	—
1,698,384. Miles @ 4c	—	\$67,935.36
Net Rental Billed to State Department	\$71,318.94	\$67,935.36
DIRECT EXPENSE		
Gasoline	\$21,749.86	\$19,317.30
Oil	1,449.54	894.12
Lubrication	692.76	557.46
Tires and Tubes	4,712.28	4,835.64
Repairs, Parts and Labor	16,021.02	14,076.36
Depreciation	16,214.16	17,393.45
Insurance	927.11	919.64
Miscellaneous Expenses	508.10	444.58
Total Direct Expenses	\$62,274.83	\$58,438.55
INDIRECT EXPENSES		
Salaries	\$ 7,038.40	\$ 5,774.20
Other	2,784.45	2,635.31
Total Indirect Expense	\$ 9,822.85	\$ 8,409.51
Total Expenses	\$72,097.68	\$66,848.06
Net Profit from Operations	\$ (778.74)	\$ 1,087.30
Profit and Loss on Sale of Capital Assets	10,018.35	3,360.36
Other Income	3,373.79	1,473.81
Total Other Income	\$13,392.14	\$ 4,834.17
Net Profit Transferred to Surplus	\$12,613.40	\$ 5,921.47
Unappropriated Surplus at Beginning of Year	5,921.47	2,239.41
Adjustment of Prior Years' Transactions	(4.01)	—
	\$18,530.86	\$ 8,160.88
Less—Profit Prorated Back to Departments	5,921.47	2,239.41
Unappropriated Surplus at End of Year	\$12,609.39 (A)	\$ 5,921.47
Net Per Mile Cost of Departmental Operations	\$.0329	\$.0365
Net Per Mile Cost of Departmental Operations Two Year Period0347	.0355

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

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

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

TRUST AND AGENCY FUNDS

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

EXPENDABLE FUNDS

Public Trusts

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

Private Trusts

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

Agency Funds

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

NON-EXPENDABLE FUNDS

Public Trusts

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

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

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TRUST AND AGENCY FUNDS

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

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

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

TRUST AND AGENCY FUNDS
COMPARATIVE BALANCE SHEET
JUNE 30, 1947

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

- (A) At cost less ratable amortization of any premium paid.
- (B) No reserve is provided for estimated loss of \$80,000 on impounded bank accounts.

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

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

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

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

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

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

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

	Non-Expendable Trusts		
Total Non- Expendable Trusts	Public Trusts		
	Lands Reserved	Permanent School Fund	Other Trust Funds
\$2,607,323.51	\$1,173,125.45	\$616,623.76	\$817,574.30
170.09	—	—	170.09
—	—	—	—
—	—	—	—
—	—	—	—
63,388.49	63,388.49	—	—
—	—	—	—
—	—	—	—
2,558.46	—	—	2,558.46
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
\$ 66,117.04	\$ 63,388.49	—	\$ 2,728.55
—	—	—	—
—	—	—	—
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—	—	—	—
—	—	—	—
\$2,673,440.55	\$1,236,513.94	\$616,623.76	\$820,302.85



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

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



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