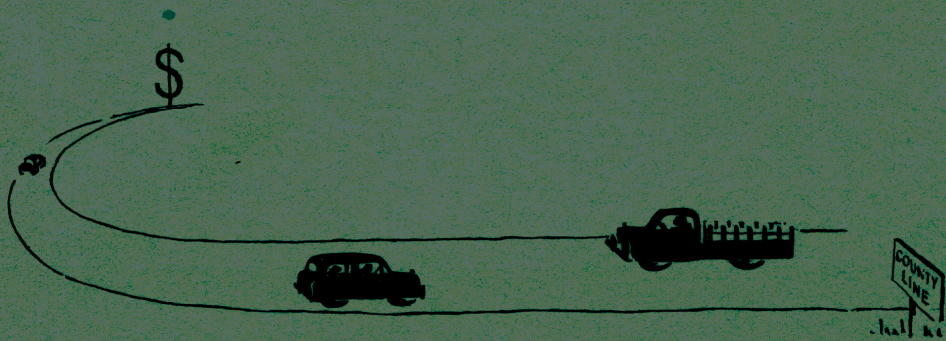


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THE FINANCING OF HIGHWAYS BY COUNTIES AND LOCAL RURAL GOVERNMENTS 1931 - 1941



BUREAU OF PUBLIC ROADS • U. S. DEPARTMENT OF COMMERCE
WASHINGTON, D. C. : 1949

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THE FINANCING OF HIGHWAYS BY COUNTIES AND LOCAL RURAL GOVERNMENTS 1931 - 1941

BY THE DIVISION OF FINANCIAL AND ADMINISTRATIVE RESEARCH
BUREAU OF PUBLIC ROADS • U. S. DEPARTMENT OF COMMERCE

UNITED STATES GOVERNMENT PRINTING OFFICE, WASHINGTON : 1949

For sale by the Superintendent of Documents, U. S. Government Printing Office, Washington 25, D. C. - Price 45 cents

This report presents a discussion, and detailed statistical data, concerning the financing of highways by county and local rural governments during the 11 years 1931-41. Included is information, by States, on county and local receipts, expenditures, and debt for rural highways, which has long been in demand but never available heretofore. The publication was made possible by the collection of the basic data through the intensive effort of the State highway departments, the county and local governments, and the District and Division offices of the Bureau of Public Roads.

The report was prepared under the supervision of C. A. Steele, Chief, Finance and Economics Section. H. C. Duzan was primarily responsible for the preparation of the text and the general assembly of all material included, and Mrs. Ella W. Budge was in charge of the preparation of the tables. T. R. Todd, Mrs. Mildred C. Sisk, and Mrs. Erma W. Curley also made important contributions to the report.

Those who find this publication of value may also be interested in the Bureau of Public Roads' annual HIGHWAY STATISTICS series, in which appear statistics of general interest on the financing of State highways, as well as on the subjects of motor fuel, motor vehicles, State highway-user taxes, and highway mileage. These, and the summary which reports highway data from the earliest years that available information warrants, are for sale by the Superintendent of Documents, U. S. Government Printing Office, Washington 25, D. C., at the following prices:

Highway Statistics, 1947	45 cents
Highway Statistics, 1946	50 cents
Highway Statistics, 1945	35 cents
Highway Statistics, Summary to 1945	40 cents

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INTRODUCTION

Those who have an interest in the financing of the highway function by all units of government in the continental United States have been hampered by the lack of information about certain important aspects of the subject. Relatively complete statistics on the financing of highways by the States have been compiled by the Bureau of Public Roads, and published in an unbroken annual series, since about 1914. In the case of the counties and local rural and urban governmental units, which are estimated to have spent nearly 40 percent of the total funds paid out for current highway expenditures in 1940 and 1941, the information available in the past has been only fragmentary. Almost no information has been available in summary form about the financing of city streets aside from State expenditures upon urban extensions of State highways.

PURPOSE AND SCOPE OF THIS REPORT

Because of its recognition of the widespread need for more complete information about the financing of all classes of roads in the United States and also because of its own direct concern in recent years with secondary rural roads and city streets, the Bureau of Public Roads has from time to time analyzed and summarized all the county and local highway finance data that could be obtained in order to provide estimates of the magnitude of the operations. It has also prepared consolidations of these estimates with available statistics upon the financing of highways by the Federal and State governments. The latest compilation of this type has been a series of tables, given the general designation "HF," which presents estimates of the current highway receipts and expenditures of the Federal, State, and local governments in the continental United States from 1921 through 1946. Although these tables have proved extremely popular and useful, they fail to meet the needs of many users of such information because they provide information only upon a Nation-wide basis and not for individual States. The purpose of this report is to fill one of the existing voids by providing information for individual

States, with such interpretation as seems necessary, about the financing of highways by counties and local rural governments during the peacetime years from 1931 through 1941.

The latter year appears in many respects to mark the end of an era in highway transportation, and so provides an excellent cut-off point for this report. The sudden transition from a peacetime to a true wartime economy that came about in 1942 eventually resulted in reducing current incomes and expenditures of all governmental units in this country for highway purposes to the lowest level since the early 1920's.

The present report covers the disbursements of counties and local rural units of government for all classes of highways, including State highways and city streets. On the other hand, the direct expenditures made by the Federal Government, by the States, and by incorporated places upon county and local rural roads are not included.

Presentations of similar information were published by Public Roads for 1921 and for the years 1923-30 in annual tables designated as F-4, "Local-road receipts," and F-5, "Local-road disbursements," but those tables, which are no longer available, were compiled from relatively incomplete basic data and with less thorough analysis.

SOURCES AND LIMITATIONS OF DATA

Three major sources of information, referred to in the tables as RSF, FS, and LF, were utilized in preparing the tabulations contained in this report. In general, data for the years 1931-34 were obtained from the so-called rural secondary-road financial (RSF) reports. Data for either 1935 or 1936 were supplied mainly from tables prepared in connection with the basic one-year fiscal studies (FS) conducted by the State highway planning surveys, and information for the years 1937-41 was obtained principally from the local-road finance (LF) reports prepared by the planning surveys as a part of their continuing activities.

The RSF reports were prepared by Public Roads

field representatives, usually from information available in published reports or furnished by the local officials. This method of collecting highway finance data for counties and local rural units was practically abandoned by 1935. Personal investigation of the local records was not extensive, and the State-wide data furnished in the RSF reports were often obtained by expanding information compiled for representative counties or local units. The information available in the RSF reports has been supplemented wherever possible by data obtained from other sources such as State highway department reports and published reports of county and local finances.

The fiscal-study (FS) tables furnish data for one year for most States. In general, the year covered by the fiscal tables was either 1935 or 1936. These tables were prepared by the highway planning survey organizations in the several States from information obtained by a complete analysis of the fiscal transactions of all units of government. Although the information available in the fiscal tables is complete and reliable, the methods of analysis and presentation followed in these studies differed somewhat from those subsequently adopted for the compilation of the LF reports.

The local-road finance (LF) reports are a product of the continuing studies conducted by the State highway planning survey organizations to provide uniform annual information regarding county and local rural-road finances. In general, the planning surveys obtain information regarding the highway receipts, disbursements, and debt of each rural unit of government subordinate to the State either from reports of the financial transactions of these units or, if sufficiently detailed reports are not available, directly from the records of the units. However, in some States having numerous small units, such as townships, the data for the smaller units are obtained by expanding information collected from representative units.

If none of the three sources of information referred to in the preceding paragraphs was available, the information presented was compiled by the Washington staff of the Bureau of Public Roads from published reports of local finances, or was estimated. Several sources of information were available for use in making estimates. State highway department reports and the annual State highway finance statistics compiled by the Bureau of Public Roads from information furnished by the State highway departments

were of value in estimating the funds received from the State by the rural units. "Municipal Bond Sales," published by the BOND BUYER, was of assistance in estimating long-term borrowings. Data for prior and succeeding years, and trends indicated by the information for other States, also formed a basis for estimating data for missing years. (In scattered instances local-road finance data for some year between 1936 and 1941 were received from the planning surveys too late for inclusion in this report. In these exceptional cases the estimates previously made and already carried into the tables were allowed to stand.)

Several factors combine to impose severe limitations on the accuracy of the data upon which this report is based. The financial records maintained by the counties and local rural governmental units in most States do not readily yield the information necessary for an analysis of highway finances. Aside from the normal variations in accounting methods and classification from State to State and from year to year, the sources utilized in compiling the tables varied. Furthermore, much of the information was not obtained by analyzing the transactions of all units within a State but was based on expansions of data for a limited number of units or, as a last resort, was entirely estimated. In addition, there is no assurance that data are presented for the same units or comparable units throughout the 11-year period. This is particularly true of the New England States in which the "towns" range in ecological characteristics from entirely rural to entirely urban.

These limiting factors not only affect this report but will persist into the future, making the collection and analysis of highway finance data for counties and local rural governments a research problem of considerable magnitude. Variations in the structure of county and local highway administration, differences in methods of financing, and diversity in the sources from which data must be obtained continue to be sizable obstacles in the way of standardizing research methods.

A few of the States in which counties or local rural units exercise the highway function are not yet participating in the highway planning survey continuing fiscal studies. Means of making estimates for missing data must be devised, which frequently involve extensive research and analysis of such information as can be obtained. On the other hand, among those States where the continuing program is being carried on, the

interest and needs of State officials for such data vary considerably. Thus for individual States the program must be tailored carefully to provide adequately for the requirements of both the State and the Bureau of

Public Roads. The cumulative effect of these conditions is to require modifications, for each State, of the general plan and method of collection and analysis of these data and of the tabular forms used.

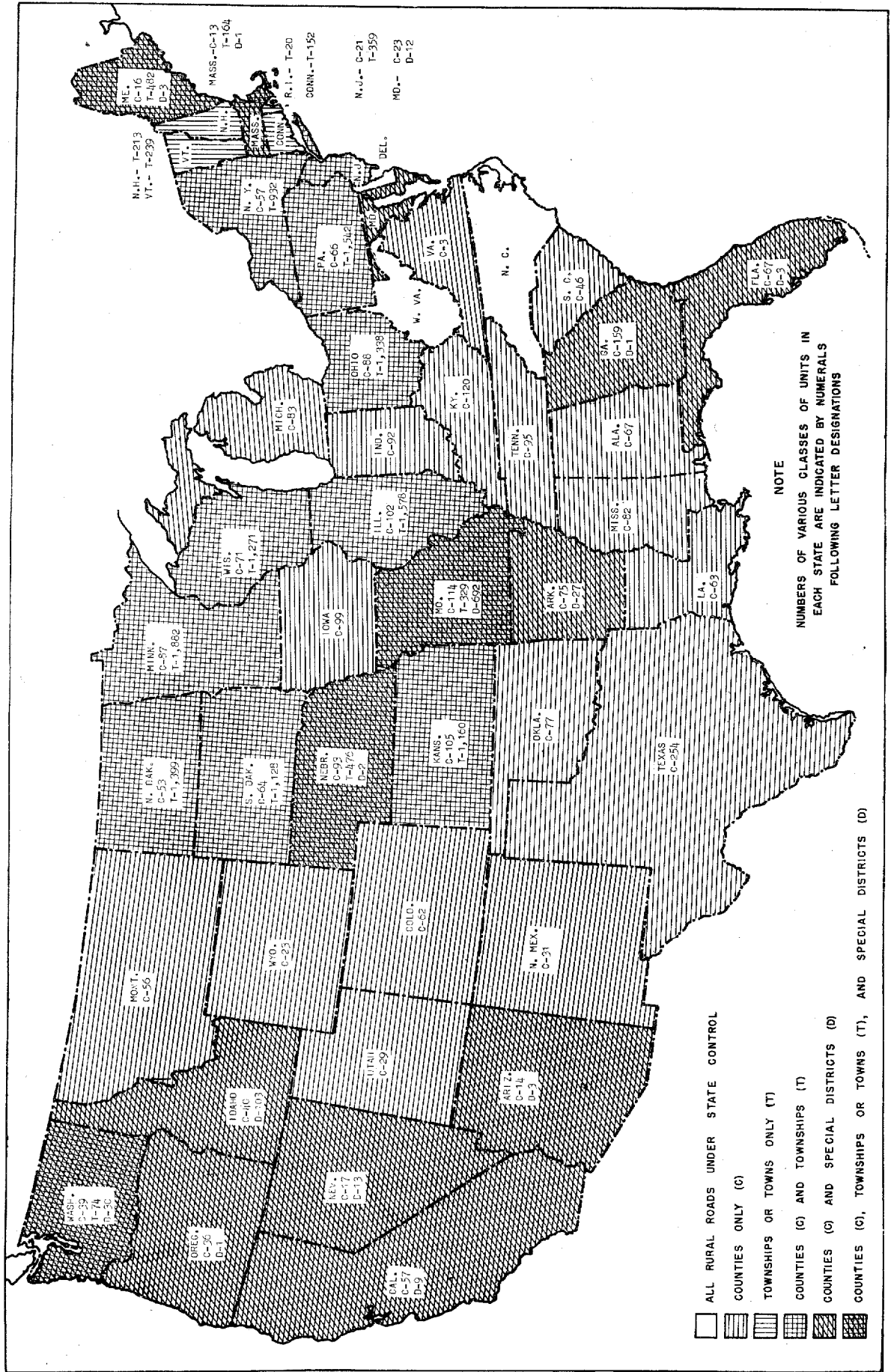


Figure 1.—County and local rural highway agencies, December 31, 1941.

THE ADMINISTRATIVE PATTERN

In 1941 approximately 18,400 counties and local rural governmental units were responsible for the administration of some 2,400,000 miles of roads. These units spent more than \$640 million for highway purposes in that year. The range in the mileages for which individual units were responsible was from more than 3,000 miles each in the case of numerous western counties to less than 1 mile each in the case of some of the small local units. The total mileage administered and the number of such units engaged in highway activity were appreciably larger in 1931, but detailed information on the situation as it then existed is not available.

RURAL UNITS OF GOVERNMENT ENGAGED IN HIGHWAY ACTIVITY

Three general types of rural governmental units subordinate to the State have jurisdiction over rural-road construction and maintenance. These types are: (1) Counties; (2) townships or towns; and (3) special districts. In 1931 at least one type of subordinate rural unit in each State had some responsibility for the construction and maintenance of rural roads, but by 1941 the State governments had assumed sole responsibility for the construction and maintenance of all rural public roads in three States, and of virtually all rural roads in a fourth. The number of units of each type in each State on December 31, 1941 is shown in table 1, and graphically on the map in figure 1. The numbers in parentheses on the table indicate units which have been relieved of all construction and maintenance responsibilities but continue to service outstanding road debt, either with their own revenues or with funds provided by a superior unit.

Counties exist by name as units of government in all States except Louisiana. Although no governmental units in Louisiana are called counties, the Louisiana parishes correspond in size, jurisdiction, and functions to the counties in other States and are, therefore, classified as counties in this report. The Rhode Island counties are merely geographical subdivisions of the

State having no power to receive or expend money and are not considered to be governmental units (the same interpretation is made by the U. S. Bureau of the Census).

The counties in Connecticut, New Hampshire, and Vermont have never been actively engaged in highway construction and maintenance as the town is traditionally the basic local unit of government in these States. However, the Connecticut counties of Middlesex and Fairfield issued bonds for the Middletown Bridge and the Merritt Parkway, respectively, and are servicing these bonds with funds provided by the State in compliance with the financing arrangements provided for these facilities by the Connecticut General Assembly. These bonds are considered county debt in this study.

The Pennsylvania counties have a relatively unimportant role in the provision of highways, and many of them maintain no county road mileage. However, practically all counties are responsible for certain bridges on the State system. Also, the counties are responsible for the servicing of county highway debt in spite of transfers of mileage to the State system.

The counties in Delaware, North Carolina, and West Virginia were relieved of all responsibility for the construction and maintenance of roads in 1935, 1931, and 1933, respectively, and all rural roads in these States are now under the sole jurisdiction of the State. In 1932 the Virginia counties were permitted to relinquish jurisdiction of their roads to the State. Most counties took advantage of this opportunity, and at the end of 1941 all rural roads in all except 3 of Virginia's 100 counties were the sole responsibility of the State.

The State of Delaware furnishes funds for the service of the county highway debt outstanding at the time the State assumed responsibility for the county roads. Funds for the service of county highway debt outstanding in Virginia and West Virginia are provided by the counties from their own revenue sources. In North Carolina both county revenues and funds received from the State as reimbursement for former county contributions to State highways are used for the service of

Table 1.—Number of county and local rural units of government responsible for the highway function, as of December 31, 1941 (numbers of units having debt retirement responsibilities only are shown in parentheses but not included in column totals)

STATE	NUMBER OF UNITS			TOTAL	REMARKS
	COUNTIES	TOWNS OR TOWNSHIPS	SPECIAL ROAD OR BRIDGE DISTRICTS ^{1/}		
ALABAMA	67	-	-	67	<p>THE SPECIAL DISTRICTS ARE "SPECIAL ROAD DISTRICTS", ALL LOCATED IN MARICOPA COUNTY. THE BUREAU OF THE CENSUS REPORT, 1942, SHOWS 27 ACTIVE SPECIAL ROAD DISTRICTS. THOUGH DATA HAVE NOT BEEN COMPILED FOR THESE DISTRICTS. SAN FRANCISCO COUNTY, COTERMINOUS WITH SAN FRANCISCO CITY, IS EXCLUDED. THERE IS ALSO AN UNKNOWN NUMBER OF COUNTY SPECIAL ROAD DISTRICTS EXISTING ONLY FOR PAYING OFF BONDED DEBT. DENVER COUNTY, COTERMINOUS WITH DENVER CITY, IS EXCLUDED. COUNTIES ORDINARILY HAVE NO HIGHWAY FUNCTIONS BUT MIDDLESEX AND FAIRFIELD COUNTIES WERE AUTHORIZED TO ISSUE BONDS FOR THE MIDDLETOWN BRIDGE AND MERRITT PARKWAY, AND TO SERVICE THESE BONDS WITH FUNDS PROVIDED BY THE STATE. THE 152 UNITS LISTED UNDER "TOWNS OR TOWNSHIPS" INCLUDE 116 TOWNS AND 6 BOROUGHs CONSIDERED TO BE RURAL IN CHARACTER. THE STATE ASSUMED AUTHORITY OVER ALL LOCAL RURAL ROADS, JULY 1, 1935. PRIOR TO THAT DATE THE 3 COUNTIES WERE RESPONSIBLE FOR THE ADMINISTRATION OF THESE ROADS. THE COUNTIES CONTINUE TO SERVICE THE OUTSTANDING COUNTY HIGHWAY DEBT WITH FUNDS PROVIDED BY THE STATE.</p> <p>THE SPECIAL DISTRICTS ARE THE OVERSEAS ROAD AND BRIDGE DISTRICT, AND THE APALACHICOLA AND MOUNTSTOWN BRIDGE DISTRICTS. THE SPECIAL DISTRICT IS THE COASTAL HIGHWAY DISTRICT. IN 4 COUNTIES ALL ROAD FUNCTIONS ORDINARILY ASSIGNED TO THE COUNTIES HAVE BEEN TAKEN OVER BY THE "HIGHWAY DISTRICTS" LOCATED THEREIN; 19 COUNTIES HAVE EXCLUSIVE JURISDICTION OVER LOCAL RURAL ROADS, WHILE 21 COUNTIES HAVE JURISDICTION OVER THOSE ROADS NOT IN SPECIAL DISTRICTS. INCLUDED UNDER THE "TOWNSHIP" HEADING IS AN UNDETERMINED NUMBER OF SPECIAL DISTRICTS IN COUNTIES HAVING THE COMMISSION FORM OF ORGANIZATION WHICH EXERCISE THE SAME ROAD FUNCTIONS AS DO THE TOWNSHIPS IN OTHER COUNTIES. RESPONSIBILITY FOR TOWNSHIP ROADS WAS TRANSFERRED TO THE COUNTIES IN 1932, BUT 616 TOWNSHIPS STILL HAVE OUTSTANDING HIGHWAY DEBT.</p> <p>RESPONSIBILITY FOR TOWNSHIP ROADS WAS TRANSFERRED TO THE COUNTIES IN 1929.</p> <p>ORLEANS PARISH, COTERMINOUS WITH THE CITY OF NEW ORLEANS, IS EXCLUDED. THERE ARE ALSO SPECIAL ROAD DISTRICTS AND PARISH-WIDE DISTRICTS FOR WHICH DATA HAVE BEEN INCLUDED, BUT THE NUMBER OF THESE DISTRICTS IS NOT KNOWN.</p> <p>THE 482 UNITS ENTERED UNDER THE HEADING "TOWNS" ARE THE "RURAL" AND "PREDOMINANTLY RURAL" PLACES IN THE STATE AND INCLUDE "PLANTATIONS", "TOWNS", AND A FEW INCORPORATED CITIES. THE 3 SPECIAL DISTRICTS ARE BRIDGE DISTRICTS. BALTIMORE CITY, AN INDEPENDENT UNIT WITH STATUS APPROXIMATING THAT OF A COUNTY, IS EXCLUDED. THE HIGHWAY FUNCTIONS EXERCISED BY INDIVIDUAL COUNTIES VARY FROM YEAR TO YEAR DEPENDING UPON THE DEGREE TO WHICH THESE ARE DELEGATED TO THE STATE. THE SPECIAL DISTRICTS ARE THE "GENERAL PURPOSE AREAS" AND THE MONTGOMERY COUNTY SUBURBAN DISTRICT. SUFFOLK COUNTY, THE EXPENSES OF WHICH ARE PAID BY THE CITY OF BOSTON, IS OMITTED. THE 164 TOWNS HAVING 1940 POPULATIONS OF LESS THAN 2,500 WERE CONSIDERED RURAL. THE METROPOLITAN DISTRICT WATER SUPPLY COMMISSION IS THE ONLY SPECIAL DISTRICT REPORTING HIGHWAY EXPENDITURES. CONTROL OF TOWNSHIP ROADS WAS TRANSFERRED TO COUNTIES OVER A 5-YEAR PERIOD STARTING IN 1931.</p> <p>ST. LOUIS CITY, AN INDEPENDENT UNIT WITH STATUS APPROXIMATING THAT OF A COUNTY, IS EXCLUDED. TOWNSHIPS ARE FOUND ONLY IN THOSE COUNTIES (24) WHICH HAVE THE COUNTY-TOWNSHIP ORGANIZATION WHILE ROAD DISTRICTS ARE FOUND IN BOTH THE COUNTIES USING THIS PLAN AND THOSE OPERATING UNDER THE SO-CALLED "UNIT" PLAN IN WHICH THERE ARE NO FUNCTIONING TOWNSHIPS. A TENDENCY TOWARD CENTRALIZATION OF AUTHORITY IN THE COUNTIES IS CAUSING A STEADY DECREASE IN THE NUMBER OF FUNCTIONING TOWNSHIPS AND ROAD DISTRICTS.</p> <p>THE SPECIAL DISTRICTS ARE THE DAKOTA AND RICHARDSON COUNTY BRIDGE DISTRICTS. THE SPECIAL ROAD DISTRICTS CONSIST OF 13 UNINCORPORATED TOWNS. IN 1938 THERE WERE 193 RURAL TOWNS AND 20 PREDOMINANTLY RURAL TOWNS ACCORDING TO STATE AUTHORITIES. IN 1940 THERE WERE 252 RURAL MUNICIPALITIES AND 107 PREDOMINANTLY RURAL MUNICIPALITIES ACCORDING TO STATE AUTHORITIES.</p> <p>THE 5 COUNTIES (BOROUGHs) LOCATED ENTIRELY WITHIN THE CITY OF NEW YORK ARE EXCLUDED. ALTHOUGH SOME OF THE TOWNS CONTAIN LARGE URBAN AREAS THESE ARE ORDINARILY INCORPORATED AS MUNICIPALITIES WHICH ADMINISTER THE HIGHWAY FUNCTION WITHIN THEIR BOUNDARIES, LEAVING ONLY THE ADMINISTRATION OF RURAL ROADS TO TOWN AUTHORITIES. AUTHORITY OVER LOCAL RURAL-ROAD CONSTRUCTION AND MAINTENANCE WAS TRANSFERRED TO THE STATE JULY 1, 1931, BUT COUNTIES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THAT DATE.</p> <p>TOWNSHIPS WERE ABOLISHED AS ADMINISTRATIVE UNITS IN 1933. THE SERVICING OF OUTSTANDING TOWNSHIP DEBT IS HANDLED BY THE COUNTIES WHICH LEVY TAXES FOR THAT PURPOSE AGAINST PROPERTY IN THE AREAS FORMERLY INCLUDED IN THE TOWNSHIPS HAVING DEBT OBLIGATIONS. THE SPECIAL DISTRICT IS THE ONLY REMAINING ACTIVE ROAD-IMPROVEMENT DISTRICT. PHILADELPHIA COUNTY, COEXTENSIVE WITH PHILADELPHIA CITY, IS EXCLUDED. THERE WERE 1,517 SECOND-CLASS TOWNSHIPS IN 1941, ALL OF WHICH WERE RURAL IN CHARACTER. IN ADDITION, 25 OF THE 61 FIRST-CLASS TOWNSHIPS WERE CONSIDERED RURAL. IN 1941 THERE WERE 15 RURAL AND 5 PREDOMINANTLY RURAL TOWNS ACCORDING TO STATE AUTHORITIES.</p> <p>THERE ARE ALSO 5 UNORGANIZED COUNTIES WHICH EXERCISE NO ADMINISTRATIVE FUNCTIONS.</p> <p>A TRANSFER TO THE STATE OF AUTHORITY OVER LOCAL RURAL ROADS WAS EFFECTED IN ALL COUNTIES EXCEPT ARLINGTON, HENRICO, AND WARWICK AS A RESULT OF THE SECONDARY ROAD ACT OF 1932, BUT 50 COUNTIES CONTINUE TO SERVICE OUTSTANDING HIGHWAY DEBT.</p> <p>THERE ARE ONLY 2 COUNTIES REMAINING IN WHICH TOWNSHIP GOVERNMENT PREVAILS. IN 1941 THE LEGISLATURE REESTABLISHED RIGHTS OF TOWNSHIPS TO CONSTRUCT AND MAINTAIN ROADS, BUT NO FINANCIAL TRANSACTIONS WERE REPORTED IN 1941. THE 30 SPECIAL DISTRICTS ARE THOSE ROAD DISTRICT (OF VARIOUS TYPES) WHICH STATE AUTHORITIES CONSIDER TO FUNCTION INDEPENDENTLY OF THE COUNTIES. AUTHORITY OVER LOCAL RURAL ROADS WAS TRANSFERRED TO THE STATE JULY 1, 1933, BUT COUNTIES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THAT DATE.</p>
ARIZONA	14	-	3	17	
ARKANSAS	75	-	27	102	
CALIFORNIA	57	-	9	66	
COLORADO	62	-	2	64	
CONNECTICUT	-	152	-	152	
DELAWARE	(2)	-	-	(2)	
FLORIDA	(3)	-	-	(3)	
GEORGIA	67	-	3	70	
IDAHO	159	-	1	160	
ILLINOIS	40	-	103	143	
INDIANA	102	1,578	-	1,680	
INDIANA	92	(616)	-	(616)	
IOWA	99	-	-	99	
KANSAS	105	1,160	-	1,265	
KENTUCKY	120	-	-	120	
LOUISIANA	63	-	-	63	
MAINE	16	482	3	501	
MARYLAND	23	-	12	35	
MASSACHUSETTS	13	164	1	178	
MICHIGAN	83	-	-	83	
MINNESOTA	87	1,882	-	1,969	
MISSISSIPPI	92	-	-	92	
MISSOURI	114	329	692	1,135	
MONTANA	56	-	-	56	
NEBRASKA	93	476	2	571	
NEVADA	17	-	13	30	
NEW HAMPSHIRE	-	213	-	213	
NEW JERSEY	21	359	-	380	
NEW MEXICO	31	-	-	31	
NEW YORK	57	932	-	989	
NORTH CAROLINA	(100)	-	-	(100)	
NORTH DAKOTA	53	1,399	-	1,452	
OHIO	88	1,338	-	1,426	
OKLAHOMA	77	-	-	77	
OREGON	36	-	1	37	
PENNSYLVANIA	66	1,512	-	1,608	
RHODE ISLAND	-	20	-	20	
SOUTH CAROLINA	45	-	-	45	
SOUTH DAKOTA	64	1,128	-	1,192	
TENNESSEE	95	-	-	95	
TEXAS	254	-	-	254	
UTAH	29	-	-	29	
VERMONT	-	259	-	259	
VIRGINIA	3	-	-	3	
VIRGINIA	(50)	-	-	(50)	
WASHINGTON	39	74	30	143	
WEST VIRGINIA	(55)	-	-	(55)	
WISCONSIN	71	1,271	-	1,342	
WYOMING	23	-	-	23	
TOTAL	2,759	14,738	900	18,397	

SOURCE: REPORTS BY STATE AUTHORITIES TO THE PUBLIC ROADS ADMINISTRATION; "GOVERNMENTAL UNITS IN THE UNITED STATES, 1942", BUREAU OF THE CENSUS.

^{1/} NOT INCLUDED ARE A NUMBER OF SO-CALLED DISTRICTS, AUTHORITIES, COMMISSIONS, ET CETERA, WHICH EITHER ADMINISTER ONLY STATE HIGHWAY FUNCTIONS OR HAVE QUESTIONABLE STATUS AS INDIVIDUAL GOVERNMENTAL UNITS.

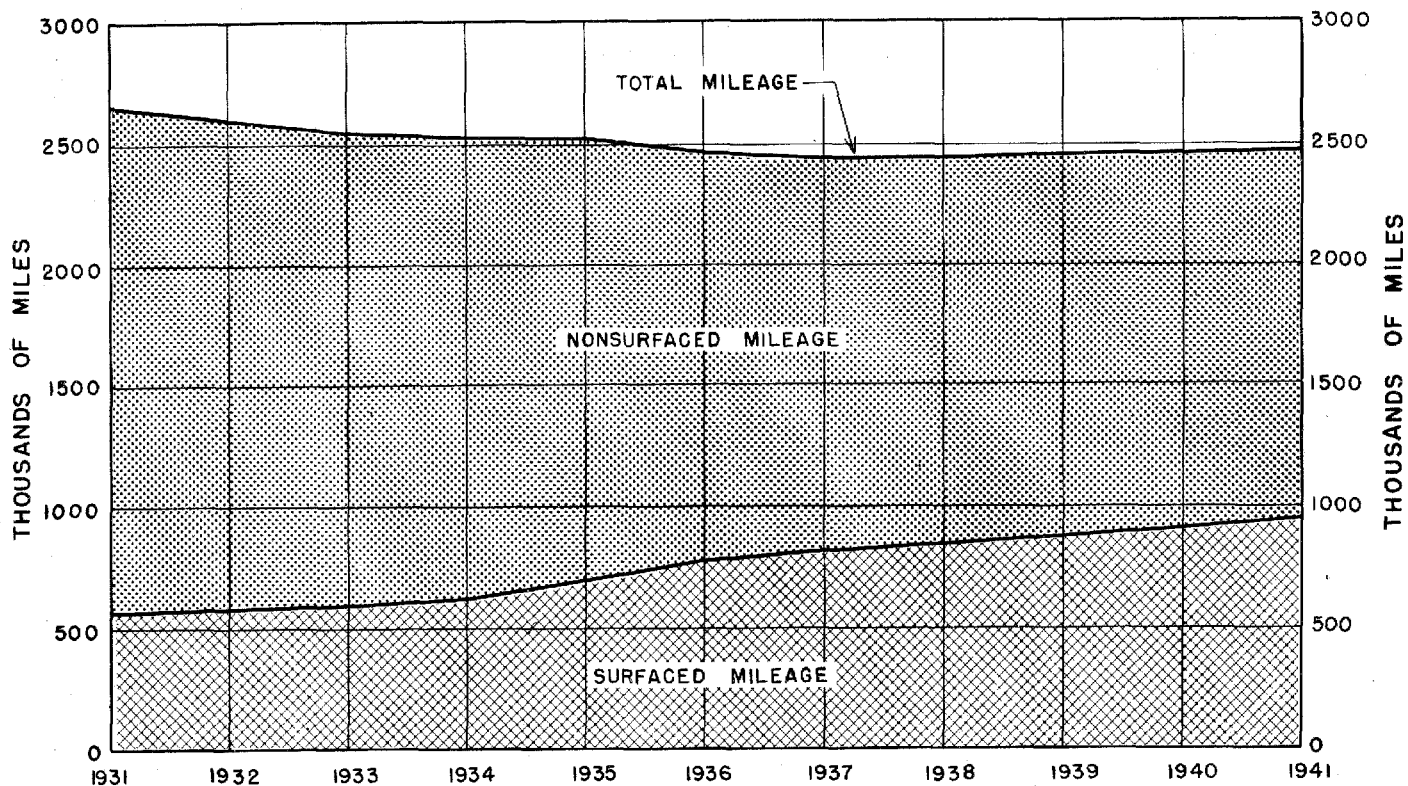


Figure 2.—Approximate mileage of rural roads under county or local control, 1931—41.

county highway debt. In all four States, this debt is considered county debt and is herein reported as such.

In 1931 there were 23 States in which towns or townships had some jurisdiction over the construction and maintenance of rural roads. By 1941 the number of States in which these units were actively engaged in road work had been reduced to 19. All of these States except Washington are Northeastern or North Central States. The towns or townships in Washington, the North Central States, New York, and Vermont, are nominally rural units having no jurisdiction over the streets in urban areas which are usually incorporated as separate governmental units. The towns or townships in New Jersey, Pennsylvania, and the New England States other than Vermont frequently contain densely settled urban areas which are similar in ecological characteristics to the incorporated places in other States, but which are not incorporated as separate urban units of government. In these States some towns or townships are exclusively rural, others mainly urban, while many contain both rural and urban areas. This report presents the transactions of only those towns and townships which are predominately rural in character.

At the end of 1941, special districts operating as

Table 2.—Approximate rural-road mileage under county or local control, 1931—41^{1/}

YEAR	SURFACED MILEAGE ^{2/}	NONSURFACED MILEAGE ^{3/}	TOTAL MILEAGE
	(1,000 MILES)	(1,000 MILES)	(1,000 MILES)
1931	572	2,090	2,662
1932	587	2,011	2,598
1933	603	1,945	2,548
1934	631	1,908	2,539
1935	706	1,821	2,527
1936	782	1,688	2,470
1937	823	1,621	2,444
1938	851	1,596	2,447
1939	881	1,577	2,458
1940	918	1,548	2,466
1941	955	1,522	2,477

^{1/} INCLUDES AN UNDETERMINED AMOUNT OF LOCAL-ROAD MILEAGE IN NATIONAL PARKS, FORESTS, ETC., WHICH IS UNDER DIRECT FEDERAL SUPERVISION, BUT WHICH HAS PROBABLY NOT EXCEEDED 75,000 MILES AT ANY TIME. DATA REPRESENT SITUATION EXISTING ON DECEMBER 31 OF EACH YEAR.

^{2/} SOIL SURFACED OR BETTER.

^{3/} PRIMITIVE, UNGRADED, OR GRADED AND DRAINED ROADS ONLY.

Table 3.—Existing county and local rural-road mileage in the United States at the end of 1941^{1/}

STATE	EFFECTIVE DATE	TOTAL EXISTING MILEAGE	NONSURFACED MILEAGE			SURFACED MILEAGE CLASSIFIED BY TYPES							NOT CLASSIFIED BY TYPE	STATE	
			TOTAL	PRIMITIVE AND UNIMPROVED	GRADED AND DRAINED	TOTAL	SOIL SURFACED	GRAVEL OR STONE	LOW TYPE BITUMINOUS	HIGH TYPE BITUMINOUS	PORTLAND CEMENT CONCRETE	BRICK AND BLOCK			DUAL-TYPE ^{2/}
ALABAMA	DEC. 31, 1941	3,53,278	20,406	12,353	8,053	32,872	10,981	20,925	716	88	159	3	-	-	ALABAMA
ARIZONA	JUNE 30, 1941	15,248	12,742	10,373	2,369	2,606	168	1,383	737	75	237	-	6	-	ARIZONA
ARKANSAS	DEC. 31, 1941	43,690	32,293	24,788	7,505	11,397	125	11,023	114	93	42	-	-	-	ARKANSAS
CALIFORNIA	DEC. 31, 1941	75,210	36,319	31,055	5,264	38,868	6,962	11,210	16,555	2,955	1,186	-	-	23	CALIFORNIA
COLORADO	DEC. 31, 1941	62,769	56,966	52,082	4,884	5,803	348	5,337	106	4	8	-	-	-	COLORADO
CONNECTICUT	DEC. 31, 1941	8,529	2,689	981	1,708	5,840	944	471	4,214	181	30	-	-	-	CONNECTICUT
DELAWARE ^{4/}	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DELAWARE ^{4/}
FLORIDA	DEC. 31, 1941	27,399	19,759	4,864	14,895	7,540	1,059	1,810	4,056	408	60	185	62	-	FLORIDA
GEORGIA	DEC. 31, 1941	3,85,946	66,213	11,139	55,074	19,733	16,960	1,087	779	618	289	-	-	-	GEORGIA
IDAHO	DEC. 31, 1941	24,339	14,209	9,768	4,441	10,130	712	8,842	553	20	3	-	-	-	IDAHO
ILLINOIS	DEC. 31, 1941	94,576	24,932	3,363	21,569	69,644	9,580	55,721	2,142	30	2,046	125	-	-	ILLINOIS
INDIANA	DEC. 31, 1941	73,717	10,705	5,574	5,131	60,012	11	51,272	6,475	1,316	857	81	-	-	INDIANA
IOWA	DEC. 31, 1941	92,966	47,800	2,936	44,864	45,166	769	44,310	42	3	40	2	-	-	IOWA
KANSAS	DEC. 31, 1941	120,044	93,029	91,817	1,212	27,015	314	25,826	641	85	132	17	-	-	KANSAS
KENTUCKY	DEC. 31, 1941	46,741	27,319	24,706	2,613	19,422	196	16,146	2,932	105	42	1	-	-	KENTUCKY
LOUISIANA	DEC. 31, 1936	22,064	17,765	4,594	13,171	4,299	9	4,145	28	111	6	-	-	-	LOUISIANA
MAINE	DEC. 31, 1938	12,098	3,575	1,194	2,381	8,523	311	7,615	565	31	1	-	-	-	MAINE
MARYLAND	DEC. 31, 1941	12,272	6,170	1,773	4,397	6,102	390	2,959	2,392	145	215	1	-	-	MARYLAND
MASSACHUSETTS	DEC. 31, 1940	15,458	1,206	711	495	14,252	414	11,427	1,148	1,213	47	3	-	-	MASSACHUSETTS
MICHIGAN	DEC. 31, 1941	83,341	30,043	13,833	16,210	53,298	(67)	45,548	6,169	100	1,481	-	-	-	MICHIGAN
MINNESOTA	DEC. 31, 1941	1,97,720	3,824	2,186	1,638	36,243	900	34,034	1,238	(77)	71	-	-	57,653	MINNESOTA
MISSISSIPPI	DEC. 31, 1941	54,406	29,005	24,393	4,612	25,401	1,716	23,078	289	174	78	5	61	-	MISSISSIPPI
MISSOURI	DEC. 31, 1941	100,949	66,214	17,790	48,424	34,735	41	33,479	943	15	255	2	-	-	MISSOURI
MONTANA	DEC. 31, 1941	56,692	47,129	40,485	6,644	9,563	-	9,381	180	-	2	-	-	-	MONTANA
NEBRASKA	DEC. 31, 1941	91,842	74,954	69,453	11,501	16,888	138	16,643	25	26	38	18	-	-	NEBRASKA
NEVADA	DEC. 31, 1941	17,897	17,586	16,911	675	311	-	246	65	-	-	-	-	-	NEVADA
NEW HAMPSHIRE	DEC. 31, 1939	8,991	4,611	2,033	2,578	4,380	-	3,668	711	1	-	-	-	-	NEW HAMPSHIRE
NEW JERSEY	DEC. 31, 1940	17,289	5,436	4,243	1,193	11,853	359	4,875	5,160	936	517	4	2	-	NEW JERSEY
NEW MEXICO	DEC. 31, 1941	48,750	47,655	45,149	2,506	1,095	-	1,021	74	-	-	-	-	-	NEW MEXICO
NEW YORK	DEC. 31, 1941	71,795	26,175	18,291	7,884	45,620	-	18,657	9,924	15,444	1,445	31	119	-	NEW YORK
NORTH CAROLINA ^{4/}	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH CAROLINA ^{4/}
NORTH DAKOTA	DEC. 31, 1941	107,328	89,878	69,064	20,814	17,450	-	17,432	17	-	1	-	-	-	NORTH DAKOTA
OHIO	DEC. 31, 1941	69,346	12,166	5,369	6,797	57,180	1,779	36,546	13,348	2,728	555	159	65	-	OHIO
OKLAHOMA	DEC. 31, 1941	8,92,018	83,884	18,487	65,397	8,134	306	7,097	277	121	122	-	1	-	OKLAHOMA
OREGON	DEC. 31, 1939	30,407	17,195	8,401	8,794	13,212	418	11,245	818	584	97	-	20	-	OREGON
PENNSYLVANIA	DEC. 31, 1940	49,324	32,959	3,436	29,523	16,365	1,909	9,540	3,021	1,229	472	184	10	-	PENNSYLVANIA
RHODE ISLAND	DEC. 31, 1941	1,741	366	306	60	1,375	34	773	468	99	-	-	1	-	RHODE ISLAND
SOUTH CAROLINA	DEC. 31, 1938	35,860	28,795	18,557	10,238	7,065	6,270	47	639	42	67	-	-	-	SOUTH CAROLINA
SOUTH DAKOTA	DEC. 31, 1941	89,487	70,584	33,891	36,693	18,903	-	18,805	96	-	2	-	-	-	SOUTH DAKOTA
TENNESSEE	DEC. 31, 1941	56,439	17,181	10,623	6,558	39,258	1,311	35,147	2,599	111	68	-	22	-	TENNESSEE
TEXAS	DEC. 31, 1941	170,646	128,999	100,443	28,556	41,647	3,119	30,885	6,165	266	842	370	-	-	TEXAS
UTAH	DEC. 31, 1941	15,508	11,710	8,536	3,174	3,798	20	3,337	416	10	15	-	-	-	UTAH
VERMONT	DEC. 31, 1941	11,816	5,748	1,994	3,754	6,068	-	5,650	405	8	5	-	-	-	VERMONT
VIRGINIA ^{9/}	DEC. 31, 1941	786	72	56	16	714	16	79	593	15	9	-	2	-	VIRGINIA ^{9/}
WASHINGTON	DEC. 31, 1941	39,816	18,006	9,649	8,357	21,810	6	17,352	3,452	510	447	17	16	-	WASHINGTON
WEST VIRGINIA	DEC. 31, 1939	13/ 1,085	632	524	8	453	275	137	21	20	-	-	-	-	WEST VIRGINIA
WISCONSIN	DEC. 31, 1941	73,786	14,760	2,003	12,757	59,026	770	49,401	7,705	561	587	-	2	-	WISCONSIN
WYOMING	DEC. 31, 1941	20,031	18,786	17,989	797	1,245	-	1,128	117	-	-	-	-	-	WYOMING
TOTAL		2,398,540	1,398,450	852,266	546,184	942,414	69,840	718,740	109,170	30,491	12,576	1,208	389	57,676	TOTAL

1/ COMPILED FOR LATEST AVAILABLE YEAR FROM REPORTS BY STATE AUTHORITIES, EXCEPT THAT PLANNING SURVEY DATA WERE USED FOR THE STATES OF MAINE, NEW HAMPSHIRE AND SOUTH CAROLINA.

2/ A DUAL TYPE ROAD IS DEFINED AS A ROAD, THE WEARING SURFACE OF WHICH CONSISTS OF TWO INDIVIDUAL TYPES, EACH OF WHICH HAS AN AGGREGATE WIDTH OF AT LEAST 8 FEET.

3/ SOME URBAN MILEAGE IS INCLUDED WITH RURAL ROADS AS RURAL-URBAN SEGREGATION WAS NOT AVAILABLE.

4/ COUNTY ROADS ARE UNDER STATE CONTROL. SEE TABLE SM-3, "EXISTING MILEAGE OF SECONDARY RURAL ROADS UNDER STATE CONTROL-1941."

5/ DUE TO A MISINTERPRETATION OF THE DEFINITIONS FOR UNIMPROVED AND GRADED AND DRAINED ROADS, MANY MILES OF UNIMPROVED ROADS WERE PREVIOUSLY REPORTED AS GRADED AND DRAINED.

6/ SOME SOIL-SURFACED MILEAGE IS INCLUDED WITH GRADED AND DRAINED MILEAGE AS SEGREGATION WAS NOT AVAILABLE.

7/ INCLUDES ESTIMATED MILEAGE OF THE TOWNSHIP SYSTEM NOT CLASSIFIED BY TYPES OF SURFACE. FOR COUNTY-AID AND STATE-AID ROADS, HIGH-TYPE BITUMINOUS IS INCLUDED WITH LOW-TYPE BITUMINOUS AS SEGREGATION WAS NOT AVAILABLE.

8/ 1937 EXISTING MILEAGE WITH NET CHANGE DUE TO REINVENTORY OF 10 COUNTIES IN 1941.

9/ FOR 3 COUNTIES ONLY. ROADS IN REMAINING 97 COUNTIES ARE UNDER STATE CONTROL. SEE TABLE SM-3, "EXISTING MILEAGE OF SECONDARY RURAL ROADS UNDER STATE CONTROL-1941."

10/ LOCAL ROADS FROM THE REPORT "HIGHWAY PRESERVATION AND DEVELOPMENT," PUBLISHED BY THE WEST VIRGINIA ROAD COMMISSION. COUNTY ROADS ARE UNDER STATE CONTROL. SEE TABLE SM-3, "EXISTING MILEAGE OF SECONDARY RURAL ROADS UNDER STATE CONTROL-1941."

separate units of government were actively engaged in rural road work in 16 States, including Illinois and Louisiana. The special districts in Illinois counties having the commission form of organization exercise the same road functions as do the townships in the other counties of Illinois. The special districts in Louisiana have questionable status as governmental units.

RURAL ROAD MILEAGE UNDER COUNTY OR LOCAL CONTROL

The mileage of rural roads under county or local control at the end of each calendar year from 1931 through 1941 is shown in table 2 and figure 2. A little more than half of the 135,000-mile decrease in total mileage from 1931 to 1935 reflects the relinquishment of authority over rural roads by the counties in Delaware, Virginia, and West Virginia. Much of the remaining decrease during that period probably represents transfers of the more important secondary roads in other States from local to State jurisdiction. The

decreases in total mileage in 1936 and 1937 undoubtedly result primarily from corrections of records of existing mileage made as a result of the highway planning survey road inventories and, to a lesser extent, from the normal transfers of more important local roads to the State systems.

The counties and local units, with the assistance of the Federal and State governments, had succeeded by 1941 in surfacing about 40 percent of the road mileage under their control. This represented an increase of nearly 400,000 miles of roads surfaced with soil or something better during the 11-year period. Table 3 reports the status of improvement of these roads in the individual States as it existed at the end of 1941. At that time nearly 154,000 miles of these roads had bituminous surfaces or better, while nearly 719,000 additional miles were surfaced with gravel or stone.

The total mileage shown in table 3 differs from that reported for 1941 in table 2 because of the inclusion in the latter table of 75,994 miles of roads under Federal control and 3,093 miles of State roads not a part of the State and local systems.

Table 4.—Summary of disbursements by the county and local rural highway agencies, 1931—41^{1/}

(Amounts in thousands of dollars)

YEAR	COUNTY AND LOCAL RURAL ROADS						STATE HIGHWAYS						CITY AND VILLAGE STREETS			NON-HIGHWAY PURPOSES	TOTAL	YEAR
	CURRENT DIRECT EXPENDITURES			TRANS-FERS TO STATE	DEBT RETIREMENT	TOTAL	CURRENT DIRECT EXPENDITURES			TRANS-FERS TO STATE ^{2/}	DEBT RETIREMENT	TOTAL	DIRECT EXPENDITURES FOR CAPITAL OUTLAY AND MAINTENANCE ^{2/}	TRANS-FERS TO CITIES AND VILLAGES ^{2/}	TOTAL			
	CAPITAL OUTLAY, MAINTENANCE AND MISCELLANEOUS ^{2/}	INTEREST	TOTAL				CAPITAL OUTLAY AND MAINTENANCE ^{2/}	INTEREST	TOTAL									
1931	546,781	85,827	632,608	1,450	159,920	793,978	1,900	4,960	34,899	4,865	46,624	-	4,607	4,607	1,852	847,061	1931	
1932	426,603	81,992	508,595	1,917	129,689	640,201	4,098	5,091	17,463	3,477	30,129	-	4,660	4,660	11,013	686,003	1932	
1933	320,562	75,809	396,371	323	121,084	517,778	2,466	4,953	6,818	2,945	17,182	-	4,702	4,702	10,891	550,553	1933	
1934	298,476	75,955	374,431	205	110,752	485,388	2,440	4,938	4,349	5,304	17,031	-	5,498	5,498	4,249	512,166	1934	
1935	315,627	68,697	384,324	104	110,637	495,065	4,947	11,285	5,131	9,225	30,588	7,857	4,204	12,061	564	538,278	1935	
1936	342,810	62,746	405,556	2,155	106,035	513,746	6,339	9,781	16,643	10,351	43,114	6,983	3,930	10,913	2,044	569,817	1936	
1937	375,430	63,126	438,556	1,939	146,753	587,248	7,589	8,694	18,870	21,595	56,748	1,492	5,471	6,963	3,749	654,708	1937	
1938	389,670	59,692	449,362	3,953	130,503	583,818	6,282	8,118	8,243	19,612	42,255	5,473	4,785	10,258	5,749	642,080	1938	
1939	388,242	54,814	443,056	3,181	131,605	577,842	7,298	7,920	5,866	20,285	41,369	7,337	5,034	12,371	5,614	637,196	1939	
1940	384,989	50,883	435,872	2,666	128,764	567,302	12,949	7,508	3,670	19,810	43,937	6,356	6,152	12,508	5,834	629,581	1940	
1941	383,009	48,448	431,457	2,747	153,013	587,217	8,640	7,036	5,488	22,374	43,538	5,012	4,629	9,641	6,411	646,807	1941	
TOTALS	4,172,199	727,989	4,900,188	20,640	1,428,755	6,349,583	64,948	80,284	127,440	139,843	412,515	40,510	53,672	94,182	57,970	6,914,250	TOTALS	
AVERAGES	379,291	66,181	445,472	1,876	129,887	577,235	5,904	7,299	11,585	12,713	37,501	3,683	4,879	8,562	5,270	628,568	AVERAGES	

^{1/} RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE (JULY 1, 1935), NORTH CAROLINA (JULY 1, 1931), AND WEST VIRGINIA (JULY 1, 1933). A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA (JULY 1, 1932) EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

^{2/} DETAIL OF EXPENDITURES BY INDIVIDUAL PURPOSE WILL BE FOUND IN TABLE 5. THE "MISCELLANEOUS" ITEM SHOWN IN COLUMN 2 INCLUDES ADMINISTRATION, EQUIPMENT, AND OTHER EXPENDITURES.

^{3/} INFORMATION AVAILABLE DOES NOT PERMIT COMPLETE SEGREGATION OF DIRECT EXPENDITURES AND TRANSFERS.

DISBURSEMENTS

Disbursements by counties and local rural governmental units for any purpose connected with the highway function are included in the data presented in this report, as are disbursements for nonhighway purposes from funds earmarked for highways. On the other hand, direct expenditures by the Federal, State, or city governments upon highways administered by counties or local rural units are not included except for such incidental discussion of Federal work-relief expenditures as is subsequently contained in the text.

Disbursements are treated before receipts for the reason that in governmental budgeting the anticipated fiscal needs of the ensuing period should theoretically be determined before the program of support is finally established. There are, of course, exceptions to this rule, but in most counties and local rural units which still retain some authority to impose local taxes for highways the usual practice is to set their tax rates after the needs have been estimated, not before. Furthermore, amounts to be borrowed are properly determined after the magnitude of anticipated needs, less anticipated applicable revenues, has been calculated.

The sequence of treating disbursements before receipts is also in line with the logical procedure in long-range planning. The development of practical long-range plans for governmental units calls for the preparation of estimates of future needs, both physical and fiscal, before proposals for the long-term financing of such physical programs can be prepared. Although it may be found that the physical program originally contemplated is beyond the fiscal ability of the population which must support it, or its willingness to submit to taxation, the basic concept remains essentially the same.

ANALYSIS PROCEDURE

Net disbursements of the counties and local rural units for rural highways and city streets are presented in table 4, figure 3, and the appendix tables 12-22. Further detail on right-of-way, construction, and maintenance expenditures, by systems, is shown in table 5

and tables 23-33 of the appendix. Reimbursed payments for work on private roads and driveways and for nonhighway work have been eliminated wherever possible by offsetting the reimbursement received against the appropriate disbursements. Nonhighway disbursements of money earmarked for highways, including transfers to nonhighway funds, reported by a unit have been offset against any appropriations or transfers from nonhighway funds for highway purposes reported by that unit. Disbursements made for highways from general or nonhighway funds have been included by recording like amounts in the receipts as appropriations from general funds.

The classification of disbursements by system and purpose was limited by the shortcomings of the accounting procedures followed by the local units. Many units do not classify disbursements by highway system and function. The units that classify highway disbursements by highway system and function in their records do not adhere to a uniform concept of the distinction between construction and maintenance. In compiling the local finance data, it has often been necessary for the State highway planning surveys to resort to estimates by the local officials responsible for road work in order to classify expenditures by purpose.

Some units maintain revolving funds for equipment whereby expenditures for the purchase, repair, and operation of equipment are charged out to construction and maintenance. Other units make no effort to reflect equipment costs in the costs of construction and maintenance. In an effort to promote comparability of construction and maintenance expenditures among the several units and States, the expenditures for engineering, equipment, supervision, materials, and supplies reported by each unit have been allocated to construction and maintenance by the planning surveys in compiling the local finance data. Ordinarily this allocation was made on the basis of the construction and maintenance expenditures reported by the unit unless a more logical one was available. Any equipment expenditures reported by a unit that habitually did all or most construction by contract were allocated entirely

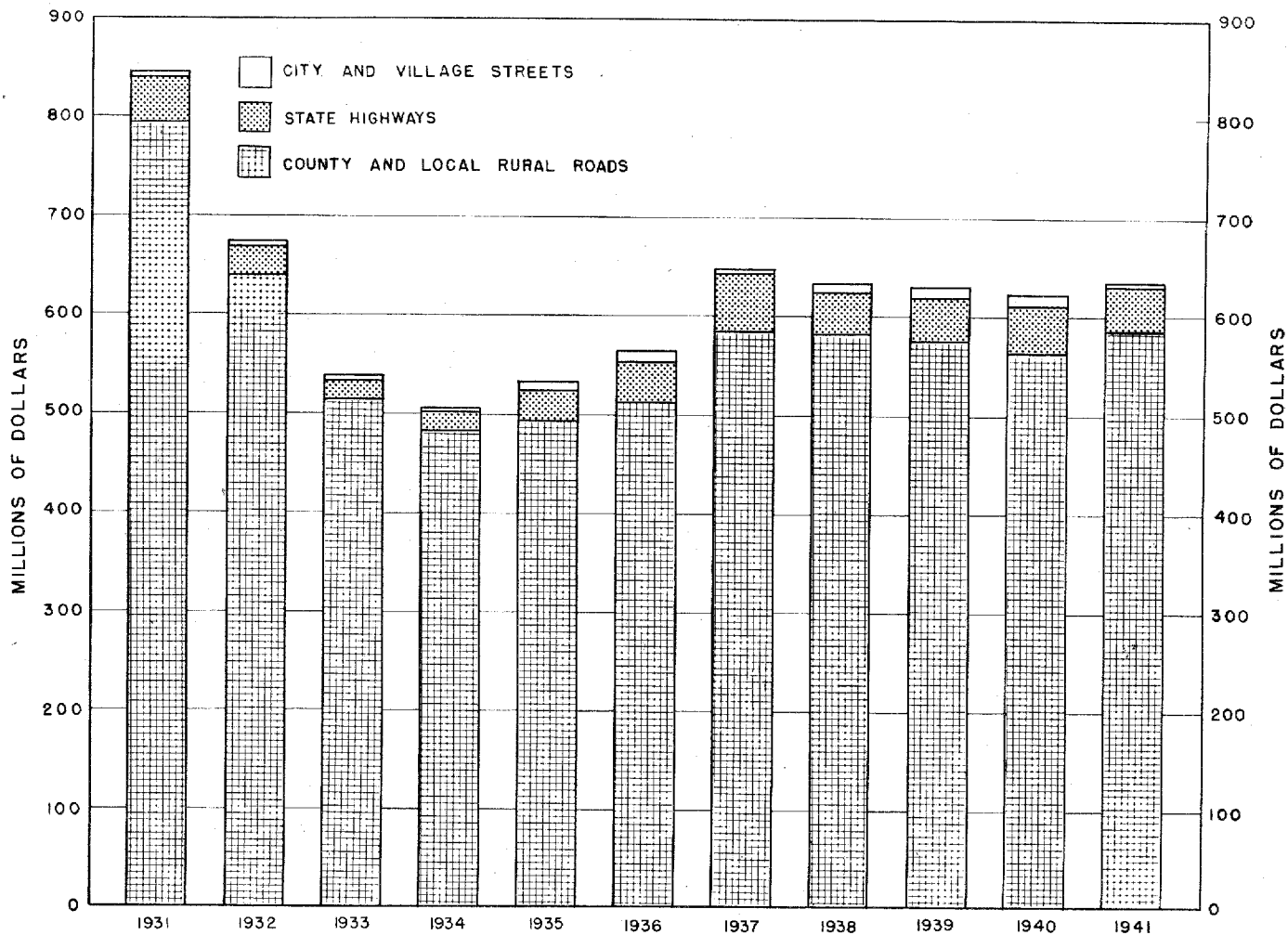


Figure 3.—Disbursements for highways by counties and local rural units, 1931—41.

to maintenance. The practice of including in construction and maintenance all equipment and other expenditures properly chargeable to those functions has not been universally adhered to throughout the 11-year period. The expenditures reported as "administration, engineering, equipment, and miscellaneous" are primarily for administrative salaries and expenses, office equipment, and other items either not properly considered a part of construction and maintenance costs or not classified by purpose in the local records.

MAGNITUDE AND COMPOSITION OF PAYMENTS

Some interesting general observations may be made from the data presented in tables 4 and 5 and figure 3. During the period covered, disbursements by county and local rural highway agencies, as shown in table 4, reached their peak, \$847 million, in 1931

and sank to their lowest point, only slightly more than \$512 million, in 1934. Following a series of low-level years from 1933 through 1936, disbursements by these units stabilized between 1937 and 1941 at a level slightly below \$650 million annually, which closely approaches the disbursements made during 1932. There is no doubt that the slump in disbursements that occurred between 1932 and 1936 was largely caused by the economic depression, but there are also evidences of a willingness on the part of the counties and local rural units to shift a portion of their highway responsibilities to other governments that would accept them. Some of these responsibilities were assumed by States, which either incorporated more rural mileage into their State highway systems or increased their direct expenditures on rural roads under county or local control. Much of the shift of responsibility, however, was to the Federal Government

Table 5.—Summary of current direct expenditures by the county and local rural highway agencies for selected purposes, 1931—41^{1/}

(Amounts in thousands of dollars)

YEAR	COUNTY AND LOCAL RURAL ROADS					STATE HIGHWAYS				STREETS OF INCORPORATED PLACES ^{2/}				TOTAL	YEAR
	RIGHT OF WAY ^{3/}	CONSTRUCTION ^{3/}	MAINTENANCE	MISCELLANEOUS ^{4/}	TOTAL	RIGHT OF WAY ^{3/}	CONSTRUCTION ^{5/}	MAINTENANCE ^{5/}	TOTAL	RIGHT OF WAY	CONSTRUCTION	MAINTENANCE	TOTAL		
1931	-	246,869	260,670	39,242	546,781	227	638	1,035	1,900	-	-	-	-	548,681	1931
1932	-	167,364	231,837	27,402	426,603	137	968	2,993	4,098	-	-	-	-	430,701	1932
1933	239	104,496	189,123	26,704	320,562	95	570	1,801	2,466	-	-	-	-	323,028	1933
1934	256	86,938	185,542	25,740	298,476	127	602	1,711	2,440	-	-	-	-	300,916	1934
1935	2,950	90,124	199,420	23,133	315,627	100	3,252	1,595	4,947	-	6,980	877	7,857	328,431	1935
1936	2,975	96,308	219,708	23,819	342,810	2,025	2,397	1,917	6,339	1	6,222	760	6,983	356,132	1936
1937	4,193	121,236	231,628	18,373	375,430	1,855	4,133	1,601	7,589	-	737	755	1,492	384,511	1937
1938	4,133	130,308	235,991	19,238	389,670	2,807	2,032	1,443	6,282	97	4,170	1,206	5,473	401,425	1938
1939	3,977	126,562	237,615	20,088	388,242	3,107	2,802	1,389	7,298	235	5,864	1,238	7,337	402,877	1939
1940	9,578	114,571	242,666	18,174	384,989	4,687	3,424	4,838	12,949	117	5,041	1,198	6,356	404,294	1940
1941	3,755	108,662	250,214	20,378	383,009	3,546	2,435	2,659	8,640	189	3,605	1,218	5,012	396,661	1941
TOTALS	32,056	1,393,438	2,484,414	262,291	4,172,199	18,713	23,253	22,982	64,948	639	32,619	7,252	40,510	4,277,657	TOTALS
AVERAGES	2,914	126,676	225,856	23,845	379,291	1,701	2,114	2,089	5,904	58	2,966	659	3,683	388,878	AVERAGES

^{1/} RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE (JULY 1, 1935), NORTH CAROLINA (JULY 1, 1931), AND WEST VIRGINIA (JULY 1, 1933). A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA (JULY 1, 1932) EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

^{2/} SEGREGATION FROM EXPENDITURES ON COUNTY AND LOCAL RURAL ROADS AND FROM TRANSFERS TO INCORPORATED PLACES NOT COMPLETE.

^{3/} SOME RIGHT-OF-WAY EXPENDITURES FOR BOTH STATE AND LOCAL ROADS INCLUDED WITH AND NOT SEPARABLE FROM LOCAL ROAD CONSTRUCTION EXPENDITURES.

^{4/} INCLUDES ADMINISTRATION, ENGINEERING, EQUIPMENT, AND OTHER EXPENDITURES, MINOR BUT INDETERMINABLE AMOUNTS OF WHICH MAY BE APPLICABLE TO STATE HIGHWAYS AND CITY STREETS.

^{5/} INFORMATION INCOMPLETE. AMOUNTS SHOWN PROBABLY INCLUDE SOME RIGHT-OF-WAY EXPENDITURES.

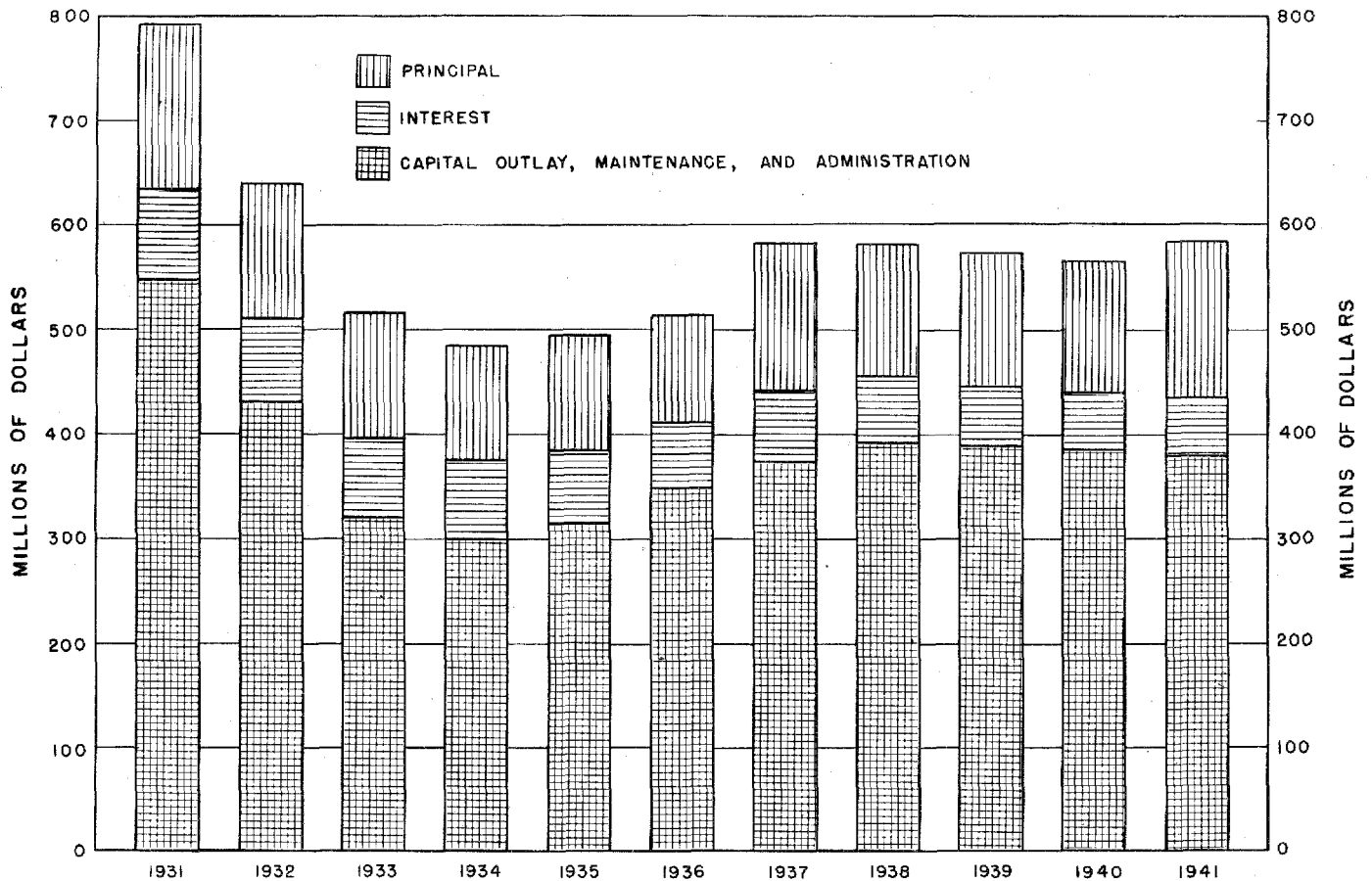


Figure 4.—Disbursements by counties and local rural units on county and local rural roads, 1931—41.

which expended, principally through the Civil Works Administration, the Federal Emergency Relief Administration, and the Work Projects Administration, more than \$2 billion in work-relief construction on county and local rural roads between 1933 and 1941, as indicated below:

Year	Million dollars	Year	Million dollars	Year	Million dollars
1933....	25	1936....	339	1939....	352
1934....	150	1937....	221	1940....	295
1935....	91	1938....	389	1941....	189

Approximately 92 percent of the total disbursements shown in table 4 were spent upon highways under county or local control, with little relative variation from year to year in the percentage so spent.

By 1941 the servicing of State-highway debt by counties and local units in seven States accounted for about two-thirds of the expenditures of these units for State-highway purposes; the requirements were less than one-fourth in 1931. This increase and a less

marked increase in direct expenditures on State highways by these units were offset to some extent by a declining trend in transfers to States for State-highway purposes.

Disbursements for nonhighway purposes and those for city and village streets were negligible percentage-wise, although one or the other totaled more than \$10 million in 7 of the 11 years covered.

County and local rural roads.—Disbursements of counties and local rural units for county and local rural roads reported in tables 4 and 5 are shown graphically in figures 4 and 5. The debt-service payments reported for the several years are not directly comparable because of differences in the treatment of debt-retirement transactions. The principal payments shown for the years 1937—41 include all redemptions by refunding or note extension. The principal payments reported for 1936 include few, if any retirements made as a result of refunding operations. The extent to which the retirements reported for the years 1931—35 reflect refunding transactions cannot

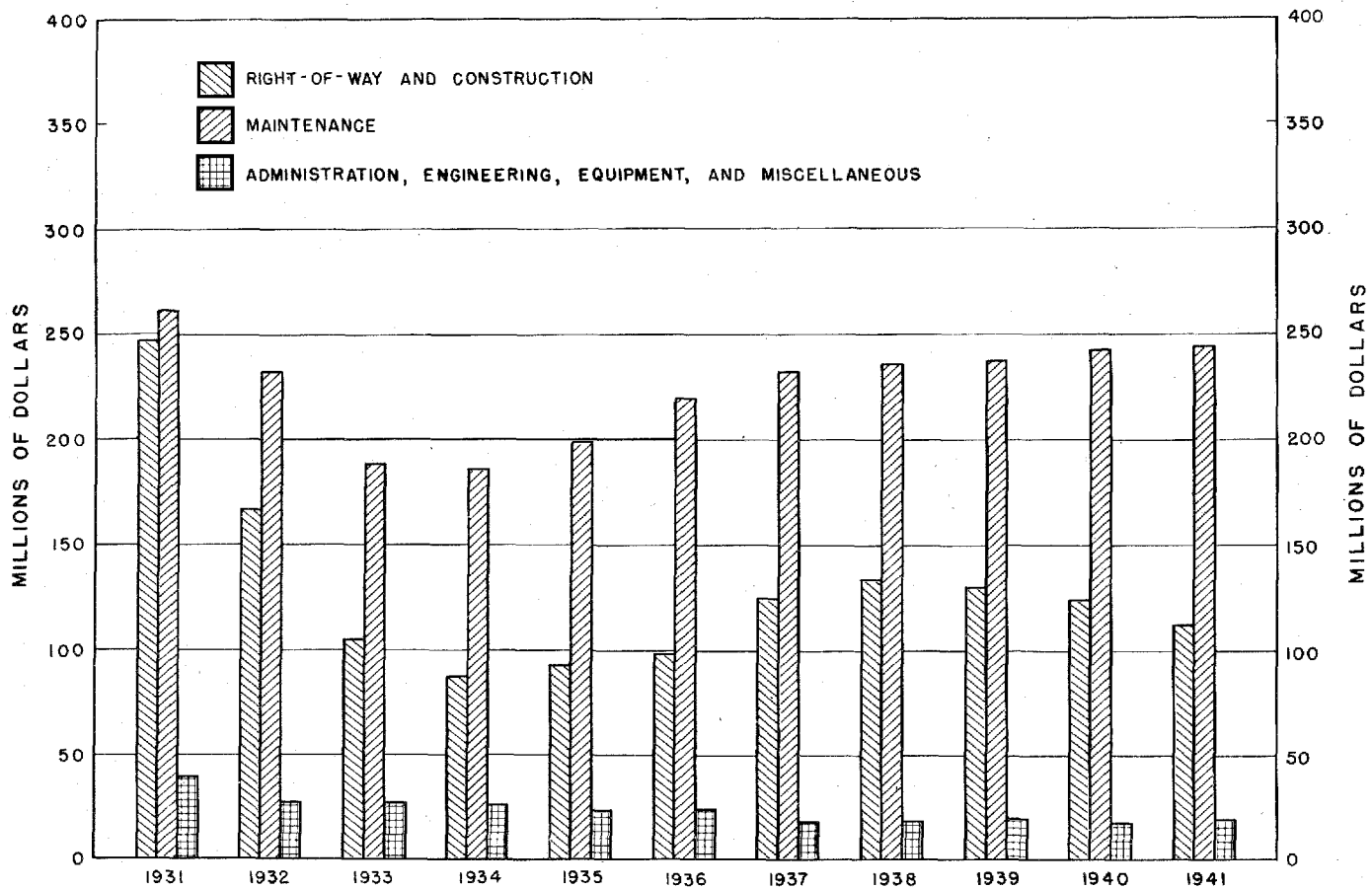


Figure 5.—Expenditures by counties and local rural units on county and local rural roads for capital outlay, maintenance, and administration, 1931—41.

be determined.

Principal and interest payments on debt represent a significant portion of the annual disbursements for county and local roads, particularly in years of reduced activity such as 1933, 1934, and 1935. In each of these years, almost \$200 million of the approximately \$500 million disbursed for county and local rural roads was absorbed by debt-service requirements. Although, with few exceptions, total debt-service requirements decreased steadily throughout the 11-year period, \$150 million was required for debt service, exclusive of obligations refunded, during 1941, while less than \$400 million was spent for construction, maintenance, and administration.

It will be noted that total disbursements for county and local rural roads decreased rapidly from 1931 to 1934, increased slightly during 1935, 1936, and 1937, and remained relatively stable from 1937 to 1941. Only minor portions of the successive reductions in disbursements during 1932, 1933, and 1934 are the result of State governments assuming responsibility for

all rural roads in North Carolina (1931), Virginia (1932), and West Virginia (1933). This reduction in disbursements accompanied sharp decreases in receipts from county and local revenue sources and curtailed borrowings. The slight increases in receipts from State revenue sources were too small to counteract the effect of the depression on local revenue sources.

Total expenditures for right-of-way, construction, maintenance, and administration, which also reached a minimum in 1934, increased successively in 1935, 1936, 1937, and 1938, but decreased slightly thereafter. As is illustrated in figure 5, expenditures for right-of-way and construction fluctuated more during this period than did those for maintenance and administration. Although expenditures for capital outlay decreased from 1939 through 1941, maintenance expenditures continued to increase in spite of curtailed revenues. Since it is generally conceded that the magnitude of highway expenditures is, unfortunately, controlled ultimately by the amount of funds available

rather than by need, this suggests that during most of this period the counties and local rural units drastically restricted expenditures for construction in order to provide for debt service and essential maintenance. The existence of Work Projects Administration and other relief-agency expenditures for construction during the years 1933-42, although not reflected herein, must not be overlooked. However, it is probable that the magnitude of county and local rural-road agency receipts and expenditures during this period was influenced less by deliberate curtailment because of the availability of relief funds for road work than by the effect of the depression on county and local revenue sources.

State highways.—The counties and local rural units were at one time responsible for practically all rural public roads. Even after the State governments designated some of the more important roads as State highways and became actively engaged in the improvement of these roads, the counties and local units in some States continued for several years to furnish appreciable portions of the funds expended by the State for highways. However, all States eventually assumed almost complete responsibility for providing funds for State highways and, as is apparent from tables 4 and 5, and figure 3, disbursements for State highways account for only a minor portion of the highway disbursements of counties and local rural units. The major portion of the county and local disbursements for State highways now arises from the purchase of State-highway right-of-way, the issuance of local bonds for State highways, and contractual relationships between the States and their local units.

Some States still require the local units to furnish right-of-way for State highways. All identifiable expenditures for State-highway right-of-way are reported as such and any reimbursements received from the State by the local units are shown as receipts from the States in these tables.

The counties or local units in some States issue bonds for the improvement of State highways by the State. Although this method of accelerating the improvement of the State system has been used to some extent by several States at one time or another, it was common practice in only Iowa and Wisconsin during the period covered by this report. As mentioned previously, the Middletown Bridge and the Merritt Parkway were constructed with the proceeds of bonds issued by two Connecticut counties. Where this practice

is followed, the State disburses the bond proceeds and furnishes the local units funds with which to service the debt. The bond proceeds turned over to the State are shown as transfers to the State, funds received from the State for debt service are reported as receipts from the State, and the debt-service payments are shown as county and local disbursements for State-highway debt service in the tables in this report. Debt service on obligations issued by counties and local units in Minnesota, Nevada, and Texas to provide funds for the construction or improvement of roads placed on the State highway system upon completion of the work, by prior agreement with the State highway department, are also shown as applicable to State highways.

In some States the counties or local rural units make expenditures on State highways under agreements with the State and are reimbursed by the State. Reimbursable county and local rural expenditures on State highways are generally reported as expenditures by counties and local rural units on State highways, and the State reimbursements are ordinarily shown as receipts from the State in these tabulations.

A notable exception was made in the case of Wisconsin. In that State the counties maintain and perform some force-account construction upon the State highways within their boundaries under contracts with the State which provide for reimbursement of expenditures made according to the terms of these agreements. In compiling the information presented in this report the total expenditures during a given year by Wisconsin counties for the construction and maintenance of State highways were reduced by the reimbursement payments received from the State in that year.

City and village streets.—The counties, towns, townships, and rural road districts have never been actively engaged in the construction and maintenance of city and village streets. However, in some instances the rural units share receipts from property-tax levies or State subventions with the incorporated places within their boundaries or do a limited amount of construction and maintenance within the smaller incorporated places. As is apparent from tables 4 and 5, and figure 3, disbursements by counties and local rural units for city and village streets were almost negligible during the years 1931-41.

Nonhighway purposes.—The disbursements for "nonhighway purposes" reported in table 4 represent

the net expenditures and transfers made from highway funds for nonhighway purposes. For the Nation as a whole, these disbursements account for less than 1 percent of the disbursements from highway funds in all years except 1932 and 1933. The nonhighway disbursements reported in 1932, 1933, and 1934 include State motor-vehicle and motor-fuel tax funds that the Ohio

counties and townships were not required to use for highway purposes. Also, road-fund operating balances held by the Virginia counties at the time they relinquished authority over their roads are reported as nonhighway disbursements in 1932. Unusually large disbursements from highway funds for public welfare are reported for Michigan in 1933 and 1934.

Table 6.—Summary of receipts of the county and local rural highway agencies, 1931—41¹

(Amounts in thousands of dollars)

YEAR	LOCAL REVENUE								TRANS- FERS FROM INCOR- PORATED PLACES 2/	TRANSFERS FROM STATE GOVERNMENT			TRANS- FERS FROM FEDERAL GOVERN- MENT	BORROWINGS			TOTAL	YEAR
	PROPERTY TAXES			APPRO- PRI- ATIONS FROM GENERAL FUNDS	LOCAL HIGHWAY- USER IMPOSTS	BRIDGE AND FERRY TOLLS 2/	MISCEL- LANEOUS	TOTAL		HIGHWAY- USER IMPOSTS	OTHER STATE FUNDS	TOTAL		LONG TERM	SHORT TERM	TOTAL		
	ROAD AND BRIDGE LEEVES	SPECIAL ASSESS- MENTS	TOTAL															
1931	355,175	-	355,175	104,321	924	-	32,707	493,127	-	202,023	7,392	209,415	575	80,866	28,303	109,169	812,286	1931
1932	284,541	-	284,541	53,349	994	-	19,540	388,524	-	203,955	4,142	208,097	389	51,673	14,835	66,508	663,518	1932
1933	209,420	-	209,420	68,783	881	-	16,845	295,929	-	203,149	19,125	222,274	238	14,718	8,995	23,713	542,154	1933
1934	186,499	245	186,744	48,985	893	-	14,532	251,154	-	218,304	5,476	223,780	3,936	26,348	4,926	31,274	510,144	1934
1935	185,714	3,681	189,395	63,090	1,171	250	10,787	264,693	5	205,262	9,661	214,923	3,516	42,697	6,876	49,573	532,710	1935
1936	190,169	473	190,642	63,062	1,354	296	13,161	268,515	126	223,832	10,593	234,425	2,127	49,493	6,957	56,450	561,643	1936
1937	194,188	472	194,660	74,875	468	704	8,810	279,517	223	245,347	12,070	257,417	2,269	98,829	9,589	108,418	647,844	1937
1938	191,256	384	191,640	78,809	457	2,540	9,819	283,265	319	245,969	12,861	258,830	4,911	76,078	10,264	86,342	633,657	1938
1939	192,075	418	192,493	76,596	498	2,917	11,721	284,225	302	257,507	13,430	270,937	10,383	59,766	9,625	69,391	635,238	1939
1940	191,011	372	191,383	75,401	480	3,388	9,591	280,243	658	272,306	11,049	283,355	3,890	55,274	12,936	68,210	636,356	1940
1941	188,698	375	189,073	67,094	534	3,669	8,997	269,467	417	279,606	11,980	291,586	2,117	87,123	7,241	94,364	657,951	1941
TOTALS	2,368,746	6,420	2,375,166	804,365	8,754	13,764	156,610	3,358,659	2,050	2,557,260	117,779	2,675,039	34,351	642,865	120,547	763,412	6,833,511	TOTALS
AVERAGES	215,341	584	215,925	73,124	796	1,251	14,237	305,333	186	232,478	10,707	243,185	3,123	58,442	10,959	69,401	621,228	AVERAGES

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE (JULY 1, 1935), NORTH CAROLINA (JULY 1, 1931), AND WEST VIRGINIA (JULY 1, 1933). A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA (JULY 1, 1932) EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ INFORMATION INCOMPLETE.

RECEIPTS

The net highway receipts of the counties and local rural units are presented in table 6, figures 6-9, and the appendix tables 34-44. Refunds, receipts from the sale of materials, reimbursements for work on private roads and driveways and for nonhighway work, and similar nonrevenue receipts are not included as it is intended that the receipts shown shall represent only those received for disbursement for public roads and streets, including debt service. The receipts of highway sinking funds or interest and redemption

funds are included.

The transfers from other governments are restricted to funds actually received by the counties and local rural units. Direct expenditures on county and local rural roads by other units of government, such as Work Projects Administration funds expended directly by the Federal Government and Federal-aid secondary and State matching funds expended directly by the States, are not included. Therefore, only a minor portion of the Federal-aid secondary funds

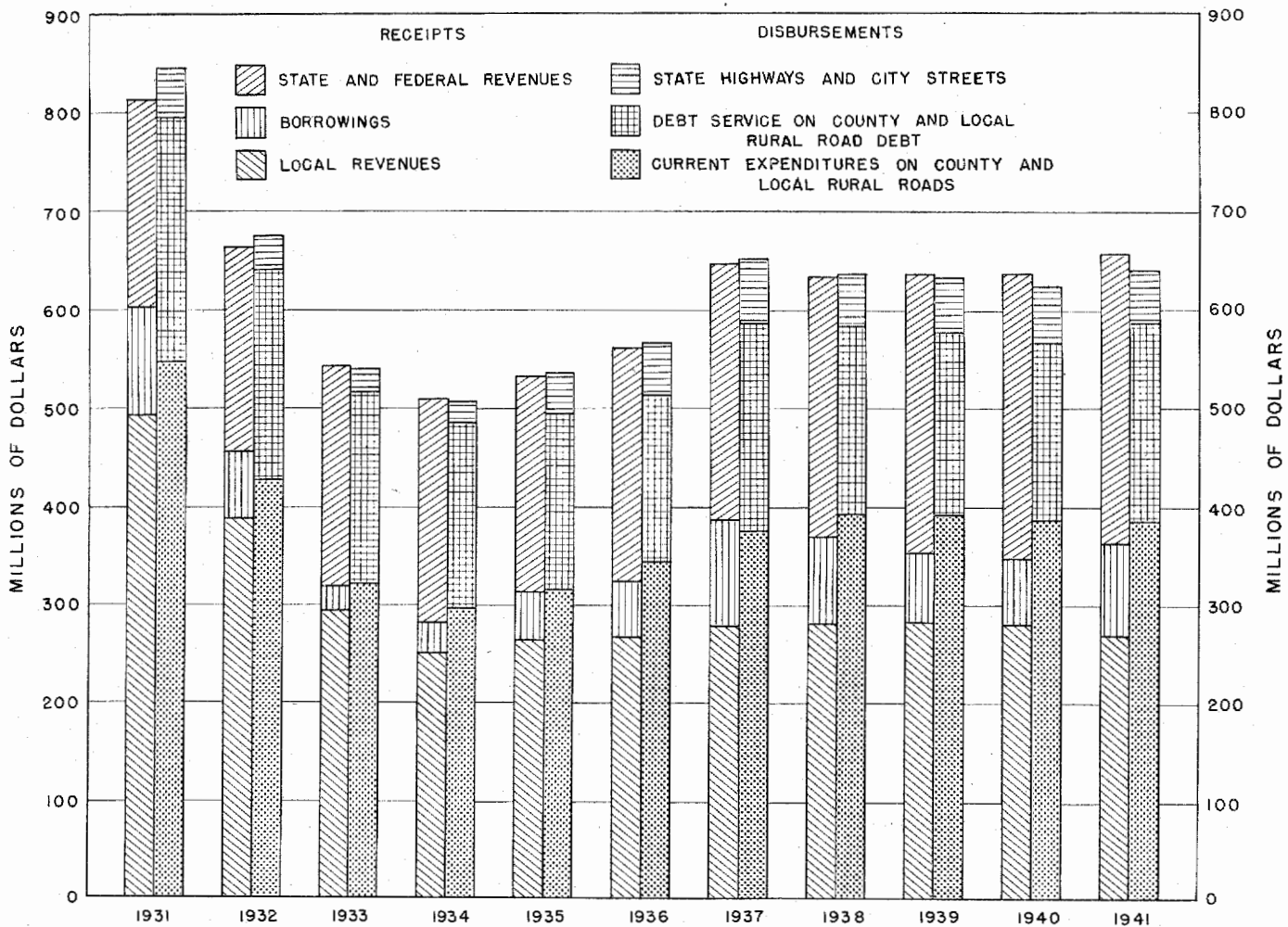


Figure 6.—Comparison of receipts and disbursements of counties and local rural units for highways, 1931-41.

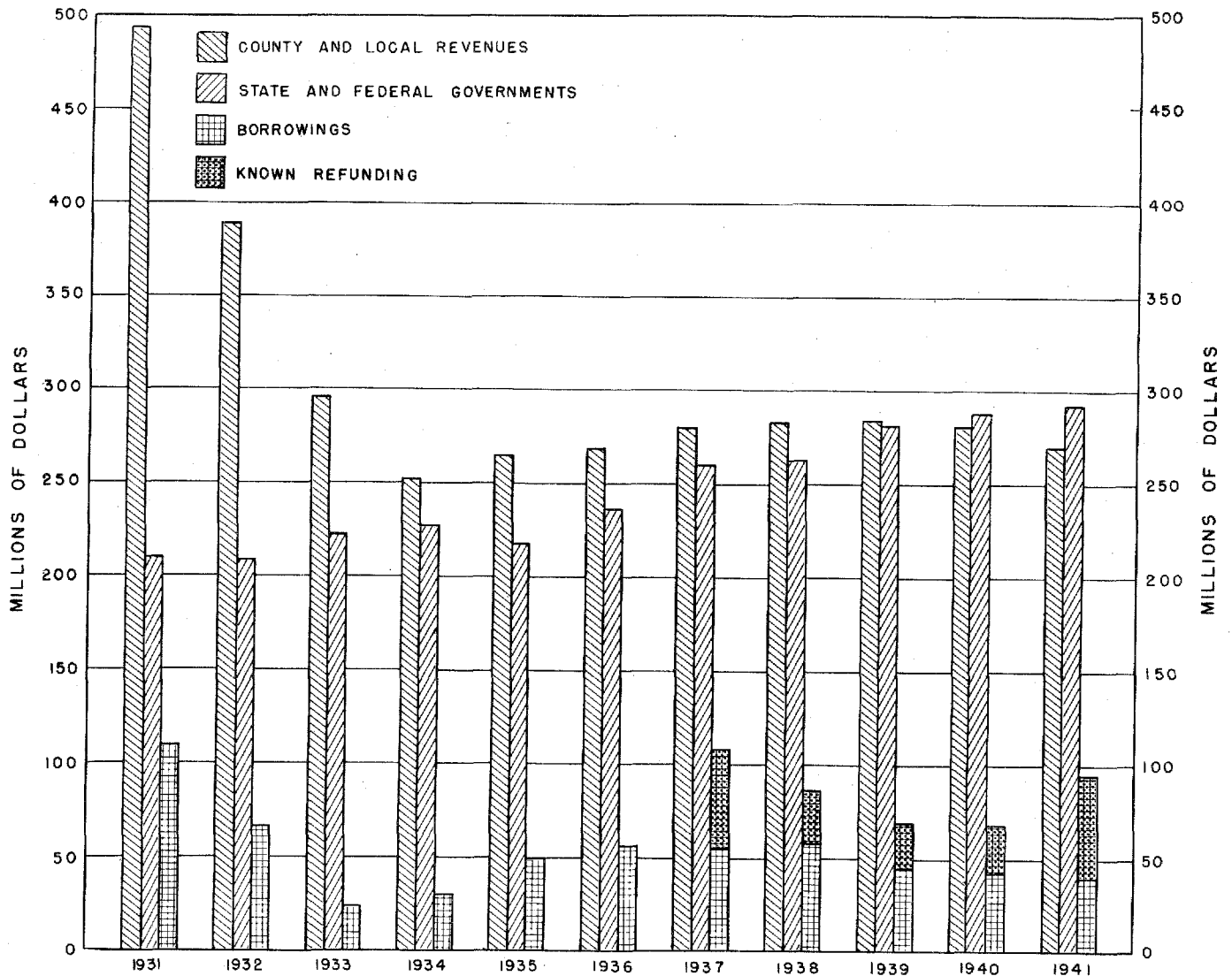


Figure 7.—Comparison of highway receipts of counties and local rural units, 1931—41.

used on county and local rural roads is included in the transfers from the Federal Government reported in these tables.

With the exception of appropriations from general funds, the receipts reported are those placed in the road and bridge and debt-service funds of the local units. For each unit, appropriations from general funds include all net transfers or appropriations from nonhighway funds and an amount equal to any highway disbursements made from nonhighway funds. In the case of units which do not have highway funds but make all disbursements from general funds, an amount equal to the highway disbursements is reported as appropriations from general funds.

COMPARISONS BETWEEN RECEIPTS AND DISBURSEMENTS

Some interesting comparisons between receipts and disbursements can be made from figure 6. It will be seen that from 1931 through 1933 the income from local sources (mainly property taxes) was nearly equal to the expenditures by the counties and local rural road agencies for construction, maintenance, and administration upon the rural roads under their control. From 1934 through 1939, however, the annual expenditures for these purposes rose from about \$300 million to nearly \$400 million while the local revenues, which had been approximately \$300 million in 1933, sank to

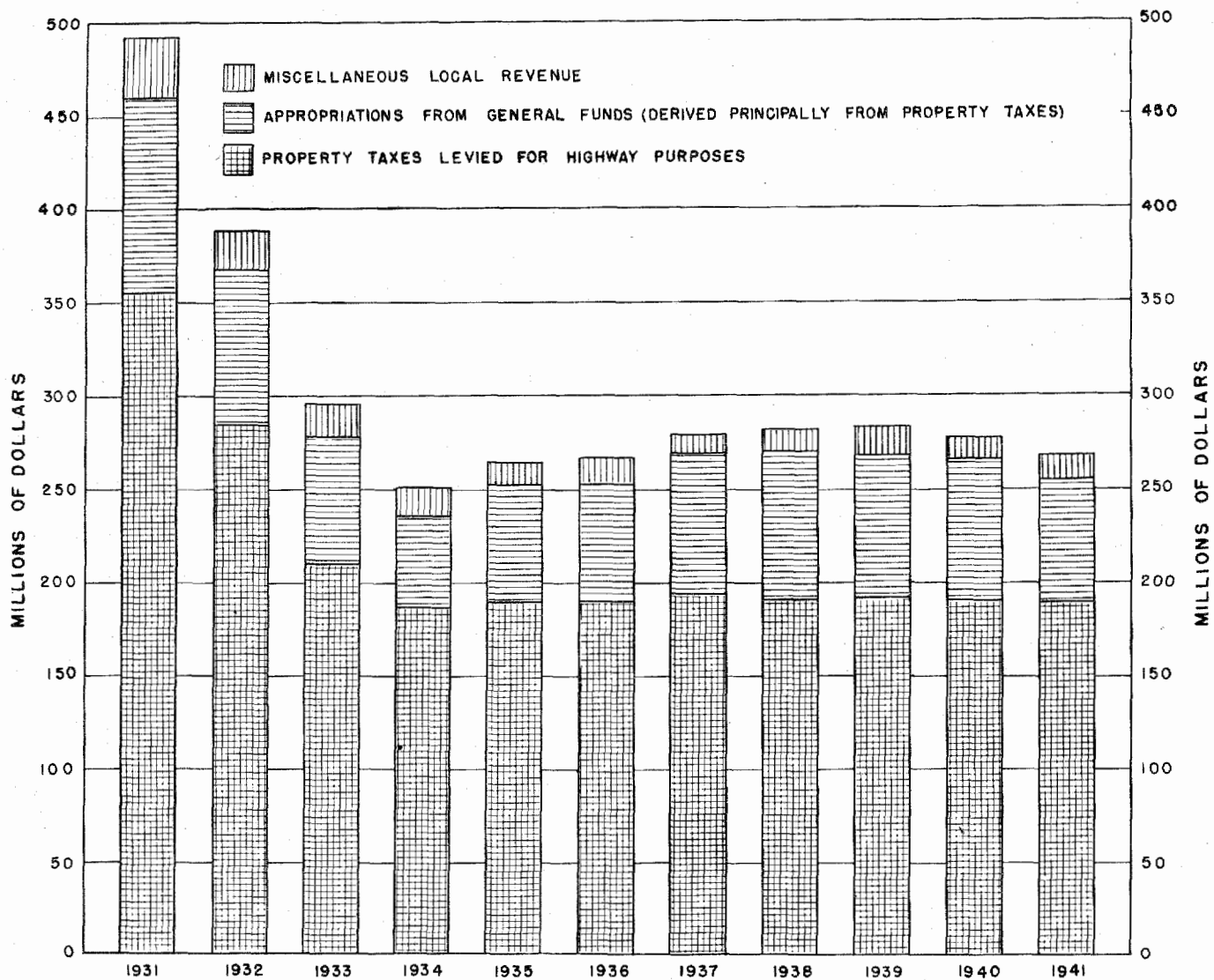


Figure 8.—Receipts from county and local revenue sources, 1931—41.

\$250 million in 1934 and then gradually recovered to about \$285 million in 1939. The disparity between expenditures and revenues was increased in 1940 and 1941 because, while the expenditure level remained at approximately \$400 million, the local revenues declined to about \$270 million in the latter year.

Revenues from the State and Federal governments exhibited a generally increasing trend throughout the 11-year period and were at their highest level, nearly \$295 million, in 1941—almost 50 percent greater than they were at the beginning of the period. Though some of these increased revenues were applied by the counties and local units to the service of debt incurred for State-highway purposes, most of the increased

funds available from this source went toward the support of roads under the jurisdiction of these agencies.

The increasing reliance placed by the counties and local rural units on State and Federal aids is dramatically illustrated in figure 7. In 1931 the counties and local rural units received a little more than \$200 million from State and Federal funds and almost \$500 million from local revenue sources. The rapid decline in the receipts from county and local revenue sources during the next 3 years was accompanied by small increases in the amount of State and Federal funds received by the local units, so that in 1934 receipts from county and local revenue sources exceeded receipts from State and Federal funds by less than

\$25 million. Except for a slight recession in 1935, receipts from State and Federal funds continued to increase at a moderate rate in each of the following years. As receipts from county and local revenue sources increased more slowly than did those from State and Federal funds, receipts from the two sources were almost equal in magnitude in 1939. During the next 2 years, receipts from county and local revenue sources declined while receipts from State and Federal sources continued to increase so that in 1941 the counties and local rural units received almost \$25 million less from their own revenue sources than from the State and Federal governments.

COMPOSITION OF LOCAL REVENUES

Although the relative importance of receipts from county and local revenue sources decreased to such an extent that in 1940 and 1941 the counties and local rural units received less from their own revenue sources than they received from the State and Federal governments, county and local revenues are by no means negligible in magnitude. As is illustrated in figure 8, local property taxes levied for highways, including special assessments, account for more than two-thirds of the highway receipts from local revenues; and appropriations from general funds comprise most of the remainder. Since the local general funds appropriated for highways are derived principally from property taxes, it is apparent that the counties and local rural units rely almost entirely on property taxes to provide local revenues for highways.

Property taxes.—Of the two types of property taxes levied specifically for highway purposes the ad valorem taxes, commonly known as road and bridge levies, are by far the more important with respect to both widespread use and revenue production. Special assessments, which are property taxes levied against specific parcels of property, are resorted to even less frequently by the counties than by the minor governmental subdivisions such as special districts and townships. Although the receipts from special assessments reported in these tables are admittedly incomplete, particularly so for the years prior to 1935, it is doubtful if special assessments on benefited property provided more than a nominal portion of county and local rural road revenues during the 11-year period under consideration. Avoidance of special assessments as a basic method of financing rural road im-

provements may have arisen from the recognition, on the part of the counties and local rural units, that the benefits accruing to property abutting on an improved section of road seldom eclipse those accruing to road users in general, and to property served by the road but sufficiently remote to escape taxation through special assessments.

Ad valorem or general property taxes, traditionally the basic source of county and local rural revenues, are customarily levied at a uniform rate on the assessed value of the real (or real and personal) property within the jurisdiction of the taxing unit, as prescribed by the constitution or statutes of the individual States. Some States exempt certain classes of property from local ad valorem taxes. Among the classes commonly exempted are public lands and other publicly owned property; the property of private charitable, religious, and educational institutions; homesteads; personal property specifically subject to other forms of direct taxation, such as motor vehicles; and specified types or values of personal property. The assessed value on which ad valorem taxes are based may be either the fair cash value or some percentage thereof. In some States this percentage varies with the type or class of property. The State constitution or statutes usually prescribe the maximum rates that each class of unit can levy for each purpose and/or all purposes.

In theory, the general property tax affords an acceptable means of providing improvements or services which create benefits that are not restricted to specific persons or property, but accrue to the community as a whole and are distributed throughout the taxing jurisdiction more or less in proportion to property values. Actually, the general community benefits of highway expenditures accrue to persons as well as to property, and the benefits to property are not necessarily proportional to property values. The property tax does not, in most instances, meet the requirements of the "ability to pay" concept.

Aside from its imperfections as an economically sound method of taxation, the general property tax has been criticised as expensive to administer, difficult to administer fairly, and not always reliable in yield. These criticisms are particularly pertinent where the tax is imposed upon personal as well as real property, and during times of rapidly changing economic conditions. Even with expensive periodic reassessment, the assessed value often fails to reflect

changes in true value or to bear the same relation to true value throughout the taxing jurisdiction. Widespread delinquency coupled with decreased property values drastically reduced the property-tax yield during the depression, which was at its most acute stage during the early years of the period covered by this report.

Adherence to tradition and lack of more satisfactory available methods of taxation, rather than any inherent virtues of the property tax, are probably responsible for its retention as the major source of county and local revenues for roads. Many of the objectionable features of property taxes are also applicable to other forms of taxation available to the counties and local units. Because of its traditional nature, the property tax is probably more acceptable to the majority of people than most, if not all, new forms of taxation would be. Also, the relatively small area of these units is less conducive to the evasion of property taxes than of almost any other type of taxes that they might impose. In spite of almost unanimous criticism by students of taxation of the forms of property taxes found in the United States, it is probable that property taxes, possibly modified in some respects, will remain the major source of county and local revenues for many years to come.

Figure 8 is intended to show only the general relationship between the income received by counties and local rural units from property taxes specifically imposed for highway purposes and that received from two other major local income sources—"appropriations from general funds" and "other local revenues." Actually, the relationship between the income from these specific imposts for highways and the total local income applied by these units for such purposes remained nearly constant at approximately 70 percent from 1931 through 1941. In terms of dollars, the specific property taxes produced \$355 million out of total local revenues of \$493 million applied in 1931, nearly \$187 million out of \$251 million applied in 1934, and about \$189 million out of \$269 million in 1941. From 1934 through 1941 the yield of the specific property taxes very closely approximated \$190 million annually.

Appropriations from general funds.—Counties and local rural governmental units that levy taxes specifically for highways frequently draw also upon other locally raised funds to support the highway function. Nearly all such units have so-called "general" funds, or their equivalents, into which all receipts not com-

mitted for some specific purpose are paid, and from which any governmental activity of the unit may ordinarily be financed. There are numerous States in which the counties and local rural units do not levy taxes specifically for highway purposes even though they have the responsibility for supporting certain classes of roads. Instead, they set up budgets which include the amounts believed necessary to be raised for highway purposes from local revenue sources and then levy general property taxes to the extent required to finance highway and other activities. The reason for according different treatments in this report to funds raised by general property taxation specifically for highway purposes and those raised by general property taxation for general purposes but applied for highway purposes is that in the former case there is a legal mandate to spend all of the funds so raised for highways while in the latter there is none.

When the statistical data upon which this report is based were compiled it was not practicable to obtain a breakdown of the individual types of receipt items that composed the general funds of those units which applied such funds for highway purposes. It is known, however, that these funds usually contain the following types of receipt items which might be applied to the financing of road activities:

1. Incomes from general property taxes levied for general purposes;
2. Income from other locally imposed taxes levied for general purposes;
3. Receipts from locally imposed fees, fines, and special charges not specifically earmarked for other purposes;
4. Net income derived from the operation of commercial enterprises and other commercial activities;
5. Receipts from the State in the form of grants in aid or shares of State taxes not earmarked for other purposes.

In general, the incomes of counties and local rural units from items 2, 3, and 4 are negligible and may be disregarded in any attempt to determine the specific sources of the funds used to finance activities paid for by such units out of general funds. The importance of item 5 will vary considerably from State to State, ranging from a role of major importance in some to one of negligible importance in others. Although such evidence as is available seems to indicate that the major portion of the "appropriations from general funds" of counties and local rural governmental units enter-

ed in table 6 and tables 34-44 of the appendix, and shown graphically in figure 8, came originally from general property taxes, it is not possible to estimate what that portion was in any year.

The information available for the years prior to 1935 was so general in nature that a clear-cut segregation among "appropriations from general funds," "local highway-user imposts," and "miscellaneous" incomes was not possible. Beginning with the data reported for 1935 the difficulty of making a more complete and accurate division of these items progressively decreased. As might be expected, the proportion of local highway support reported as having been obtained from general funds varies rather widely, both in amount and percentage. The range in amounts was from \$104 million in 1931 to less than \$49 million in 1934, while the range in percentages was from more than 27 percent in 1938 to slightly less than 20 percent in 1934.

Local highway-user imposts, including tolls.—The local highway-user imposts reported in these tables do not necessarily represent the total receipts from local imposts on highway users, as some highway-user-impost receipts placed in general or other non-highway funds are not included. Furthermore, the income from others could not be identified even though it may have been applied for highway purposes. Although local highway-user imposts produce substantial revenues for the units by which they are imposed, they are levied by rural units in only a few States and are of negligible importance nationally as a source of highway revenues. In some States local motor-fuel taxes, registration fees, motor-carrier taxes and fees, and similar highway-user imposts are prohibited by State statute, and in those States in which they are not prohibited they have been generally rejected by the local rural units.

This rejection may be attributable, at least in part, to the difficulty of administering such imposts. Motor-fuel taxes restricted to a comparatively small area, such as a township or even the average county, can be easily avoided by purchasing gasoline in a neighboring unit of government. Local registration fees or wheel taxes also present enforcement problems which often can not be dealt with effectively by local units. The practice, common to most States, of distributing a portion of the receipts from State-highway-user imposts to the local units undoubtedly tends to discourage the local units from entering this field of taxation.

Road-fund receipts from local motor-vehicle imposts are reported in one or more of the years covered by this report for the counties in Alabama, Georgia, Louisiana, Mississippi, Tennessee, and Wyoming, and for the Maine towns. The local motor-vehicle imposts reported for Maine and Wyoming are special taxes imposed on motor vehicles in lieu of property taxes, while those reported for Georgia are taxes on rolling stores. Local motor-fuel taxes were imposed in Alabama, Louisiana, and Mississippi. No receipts from county and motor-fuel taxes are reported for the counties in Alabama in the years 1931-35. During those years the Alabama counties that taxed motor fuel either used the motor-fuel-tax proceeds for nonhighway purposes or failed to identify them in their highway receipts. In 1936, the Louisiana parishes were prohibited from imposing motor-fuel taxes and an additional motor-fuel tax of 2 cents per gallon was levied by the State for distribution to the parishes. The local motor-vehicle imposts reported for Mississippi are motor-fuel taxes levied by three counties for the purpose of erecting and maintaining sea walls to protect important highways. The local motor-vehicle imposts reported for Tennessee are wheel taxes levied by Davidson County.

Assuming that the greater effort applied toward the collection of data for the later years reported upon in this study resulted in obtaining a more complete picture of the revenue obtained by counties and local rural units from local imposts upon highway users, the data shown in table 6 bear out the statement made above that increases during recent years in State aids paid for highway purposes have tended to discourage the imposition of such taxes by these units. Their greatest popularity seems to have been during the depression years; the income from this source averaged about \$1 million annually from 1931 through 1936. During the period immediately following (1937-40) when State-aid payments were rapidly increasing and Federal work-relief expenditures were high, the income from these taxes sank to about half the level maintained during the previous period. The considerable rise in the income from local motor-vehicle imposts during 1941 (to \$634,000) was probably caused mainly by the wave of war prosperity that was then sweeping the country instead of by any extension in the use of such imposts.

Receipts from tolls were not reported separately in the RSF reports from which the data for 1931-34

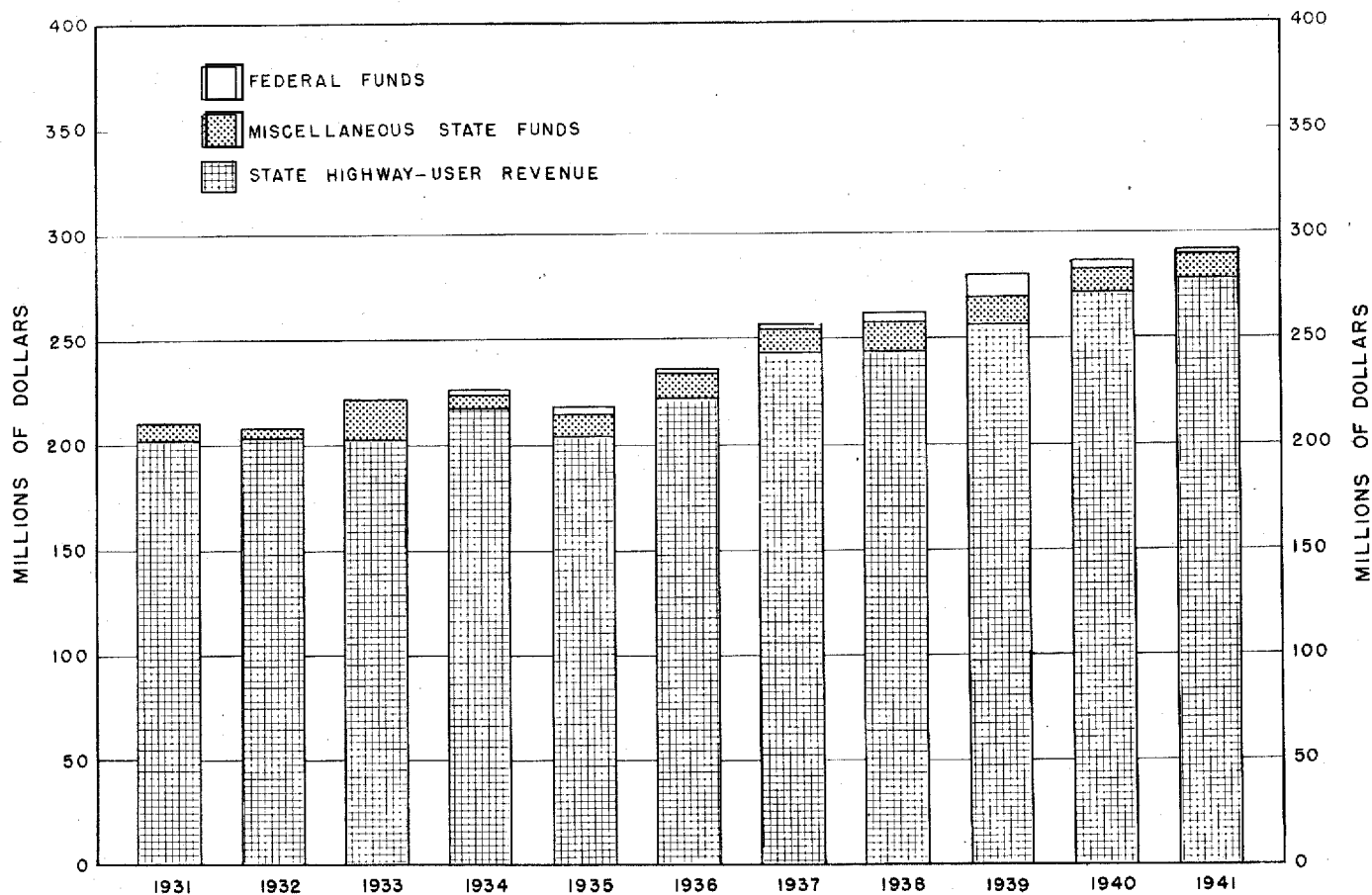


Figure 9.—State and Federal funds received by counties and local rural units, 1931—41.

were obtained. The tolls reported for 1935 and succeeding years are admittedly incomplete in that not all toll facilities operated by the counties and local rural units or by special local authorities or commissions were identified and reported upon. Among the more important special toll districts included are the Golden Gate Bridge and Highway District in California and the Overseas Road and Toll Bridge District in Florida.

The sharp increase in the incomes from toll facilities reported for 1938 (\$704,000 in 1937; \$2.5 million in 1938) was almost entirely caused by the opening of the Golden Gate Bridge on May 28, 1937, and of the Overseas Highway on March 29, 1938. During its first year of operation the toll income of the first-named facility was more than \$1.5 million, while the first-year collections of the second were about \$275,000. The income from both facilities increased considerably during the remainder of the period covered by this report.

Miscellaneous income.—Miscellaneous local revenues include a variety of highway-receipt items

either too small individually to warrant reporting by type or infrequently encountered, as well as receipts not identified by source in the basic data. Among the identified receipts most frequently encountered are per-capita road taxes (road polls), fines, interest and earnings on deposits and investments, and donations for work on public roads. (Reimbursements, and the corresponding expenditures, for work on private roads are excluded from the tables.) It is possible that if complete information had been available, a portion of the miscellaneous receipts would have been otherwise classified or excluded. The decrease in miscellaneous receipts, as compared to receipts from all local revenues, is probably indicative of more complete classification of the basic data rather than an actual decline in the receipts legitimately classified as miscellaneous. This decline was relatively consistent from a high point in reported income from this source of nearly \$33 million in 1931 to somewhat less than \$9 million in 1941. The only major deviations from this trend occurred in 1935, 1937, and 1938 when the reported

incomes were \$10.8 million, \$8.8 million, and \$9.8 million, respectively.

TRANSFERS FROM OTHER UNITS OF GOVERNMENT

During the period covered by this report the counties and local rural units received direct transfers of funds for highway purposes from incorporated places, from their State governments, and from the Federal Government. The magnitude of the transfers from the State and Federal governments is shown clearly in figure 9. The transfers from incorporated places were so small that they could not be indicated on this chart. The amounts of funds received by transfer are also shown in table 6 and tables 34-44 of the appendix.

With few exceptions, the transfers from incorporated places represent reimbursements for goods and services, or contributions for joint projects. Transfers from incorporated places were not identified in the RSF reports from which the data for 1931-34 were obtained. Since reimbursements and contributions of this type were eliminated in the basic fiscal study by reducing the appropriate expenditures, the 1935 and 1936 data obtained from the basic fiscal tables are not comparable to those obtained from the local finance tabulations in which, except as already noted, all reimbursements and contributions from other units of government are reported as receipts of the receiving unit.

The transfers from State governments shown in these tables are not directly comparable with the transfers for county and local rural roads reported in the State finance (SF) tables published by the Bureau of Public Roads. Among the more important points of difference are:

1. The State finance tables cover the calendar year while these tables present data for the local fiscal years nearest the calendar year.
2. The transfers from other State funds reported in these tables include some State subventions, aids, grants, and shared taxes not transferred through the State highway departments and not included in the State finance tables.
3. The transfers from State government reported in these tables include, in addition to the amounts transferred specifically for highways, any portions of State transfers for local general purposes placed in

local road funds by action of the local units, while the transfers for county and local roads shown in the State finance tables are restricted to transfers which the local units are required by State statute to use for highways.

4. With the exception of data obtained from the basic fiscal studies, and the further exception noted previously, contractual payments for work on State highways are included in the transfers from State government shown in these tables but are reported as direct State expenditures in the State finance tables.

5. The transfers from State government reported in these tables include amounts received from the State as reimbursement for former county and local rural roads now on the State system or to service county and local debt incurred for roads that are now State highways, and direct State payments of principal and interest on such debt. The corresponding State disbursements are reported as debt-service payments on reimbursement obligations in the State finance tables.

State highway-user imposts regularly distributed to the counties and local units in accordance with statutory provisions comprise the major portion of transfers from State governments. The practice of distributing a portion of the receipts from State highway-user imposts to local units was well-established prior to 1931, and the increasing amounts received by the counties and local rural units from this source during the years 1931-41 primarily reflect increased State receipts from highway-user imposts rather than increased sharing by the States. This stable source of highway income was particularly welcome to the local units during those years in which the continued, but somewhat delayed, effect of the depression upon property-tax yields drastically reduced receipts from county and local revenue sources. The failure of receipts from county and local revenue sources to increase materially above the 1934 level suggests the possibility that at least some counties and local rural units consider the increased receipts from the State as supplanting rather than supplementing county and local revenues as a source of funds for county and local rural roads.

The transfers from the Federal Government consist primarily of National forest funds, payments in lieu of taxes (principally on Federal Housing Administration projects), and Public Works Administration grants. Twenty-five percent of the receipts from

sales of timber, grazing permits, and other National forest earnings are apportioned to the counties in which the forests are located, for roads and schools. These tables present only the portion of National forest funds used for roads. In addition to the Federal funds mentioned above, some Federal-aid secondary funds are also included. The amount of the latter is negligible, however, with the exception of the following amounts reported for Michigan:

1938.....	\$68,000	1940.....	\$558,000
1939.....	232,000	1941.....	95,000

The transfers from State and Federal governments reported in these tables are not indicative of the actual magnitude of State and Federal contributions for county and local rural roads during this period as only funds actually received by the local units are included. State and Federal funds, such as Federal-aid secondary and State matching funds, expended directly by the States on county and local rural roads, and direct Federal expenditures such as those made by the Work Projects Administration, are not included.

With only two deviations, a slight drop in 1932 and another in 1935, the receipts from the States increased steadily in amount from \$209 million in 1931 to nearly \$292 million in 1941. Percentagewise, there was also a relatively consistent gain from about 30 percent of total current receipts in 1931 to more than 50 percent in both 1940 and 1941.

Because of their miscellaneous nature the receipts by transfer from the Federal Government fluctuated widely between 1931 and 1941. The smallest amount reported was \$238,000 in 1933; the largest, \$10 million in 1939.

BORROWINGS

Borrowings and debt retirements are not comparable to other receipt and disbursement items, such as those presented in tables 4 and 6, because over a period of years the receipts from borrowings are duplicated by the receipts used to retire the debts, while the debt retirements duplicate the original disbursements of the borrowed funds. Yet, for any given year the financial picture is not complete without them. Even when a study is made of a series of years long enough to include both the borrowing and the repayment of a loan, it is still important to know the extent to which borrowing was relied upon to finance the ac-

tivities carried on during the period. It is also important to know how the borrowed funds were used.

Logically, the proceeds of long-term loans should be applied toward the acquisition or construction of capital improvements that will last at least as long as the debt is outstanding, or toward the retirement of such debt already outstanding. On the other hand, the proceeds of short-term borrowings may reasonably be applied to many purposes. Included are those toward which the proceeds of long-term loans may be applied, and others such as the financing of current operations until tax moneys are received and the raising of funds to meet emergency situations. Unfortunately, however, governmental units have sometimes departed from sound borrowing principles, either by choice or of necessity. Circumstances arising during the depression of the 1930's required Federal, State, and local governments to borrow extensively, and largely upon a long-term basis, for the relief of unemployment. Long-term borrowing for such purposes was certainly not in line with the principles stated above, but it could not have been avoided by most of the units that resorted to it.

Borrowing for highway purposes has in the past accounted for much of the debt of counties and local rural units responsible for the highway function. Therefore, it is essential that considerable attention be given to it in this report. It is not possible to present comparable data on borrowings throughout the 11-year period covered by this report. In the continuing local-road finance studies, refunding bonds and note extensions were segregated from original issues and reported separately. In general, refinancing operations were excluded in the basic fiscal studies, so that any 1935 and 1936 borrowings obtained from the basic fiscal studies represent original issues only. The extent to which the borrowings reported in the RSF reports reflect refunding operations is not known. In both the basic fiscal study and the continuing local finance studies all obligations having a final maturity of more than two years were classified as long-term obligations, while in the RSF reports bonds were considered long-term obligations and all notes were classified as short-term obligations. Tax-anticipation notes and other obligations issued and redeemed within the fiscal year were omitted from both borrowings and retirements in the basic fiscal and local-road finance studies but may be included in the RSF reports.

For the reasons stated above, the information about

borrowings presented in table 6, tables 34—44 of the appendix, and figures 6 and 7 are not especially illuminating. They do, however, provide a general indica-

tion of the extent to which counties and local rural units were resorting to this means of financing their highway activities from 1931 through 1941.

DEBT

The study of debt incurred for highway purposes by counties and local rural governmental units is directed toward three major objectives: The determination of how the money borrowed was used; the changes in the status of outstanding debt that occurred because of borrowings and retirements during the period covered; and the provision made by these units for retiring their indebtedness. Some general information about borrowings and retirements is presented for all years

from 1931 through 1941, but most of the data obtained in the debt study are for the 1937-41 period.

PROBLEMS AND PROCEDURES

Since 1937, those local-road finance studies conducted in accordance with procedures suggested by Public Roads provide all of the debt information needed. In these studies, an effort has been made to pre-

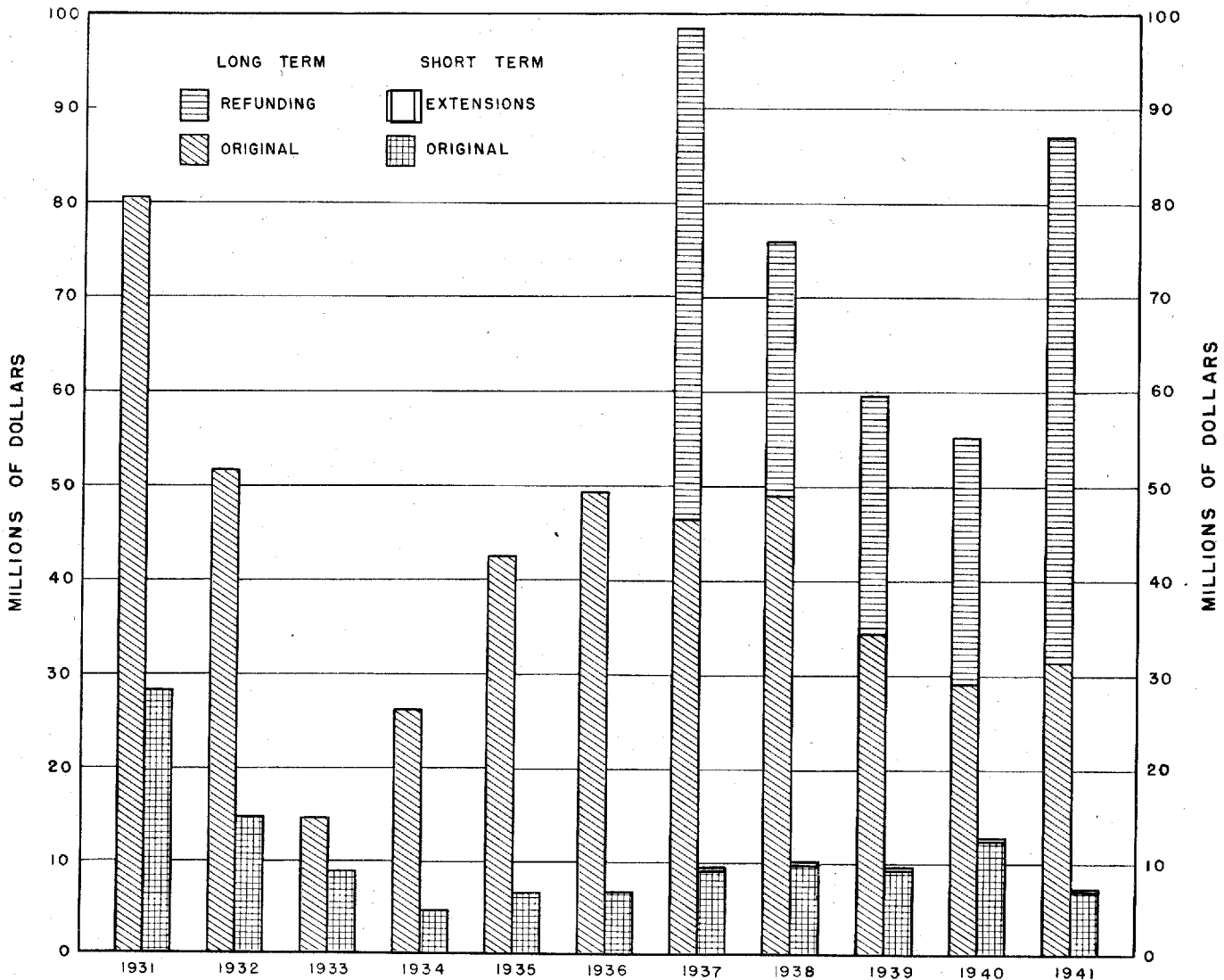


Figure 10.—Borrowings by counties and local rural units for highway purposes, 1931-41.

Table 7.—Highway obligations issued by the county and local rural agencies, 1937-41^{1/}

(Amounts in thousands of dollars)

YEAR	NUMBER OF STATES	DETAILS OF ISSUES DURING THE YEAR						APPLICATION OF PROCEEDS OF SALES										YEAR
		LONG TERM DEBT				SHORT TERM DEBT	TOTAL	CONSTRUCTION				DEBT SERVICE				OTHER ^{2/}	TOTAL	
		PAR VALUE	PREMIUM OR DISCOUNT	AC-CRUED INTER-EST	TOTAL			COUNTY OR LOCAL ROADS	STATE HIGHWAYS	CITY STREETS	TOTAL	REFUND-ING OF BONDS OR NOTE EX-TENSIONS	PAY-MENT OF PRIN-CIPAL	INTER-EST	TOTAL			
1937	39	77,660	98	23	77,781	6,475	84,256	8,050	19,173	8	27,231	46,712	1,662	2,544	50,918	1,588	79,737	1937
1938	41	66,829	76	91	66,996	8,979	75,975	15,572	9,266	-	24,838	25,410	734	1,351	27,495	7,548	59,881	1938
1939	40	50,445	118	62	50,625	7,534	58,159	16,334	3,567	179	20,080	23,480	258	495	24,233	3,837	48,150	1939
1940	37	49,114	39	71	49,224	4,414	53,638	13,428	4,564	524	18,516	24,089	320	283	24,692	2,134	45,342	1940
1941	34	80,783	362	56	81,201	3,395	84,596	17,704	3,866	12	21,582	54,194	570	1,286	56,050	3,479	81,111	1941

^{1/} RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE (JULY 1, 1935), NORTH CAROLINA (JULY 1, 1931), AND WEST VIRGINIA (JULY 1, 1933). A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA (JULY 1, 1932) EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

^{2/} INCLUDES SOME PROCEEDS PLACED IN DEBT SERVICE FUNDS.

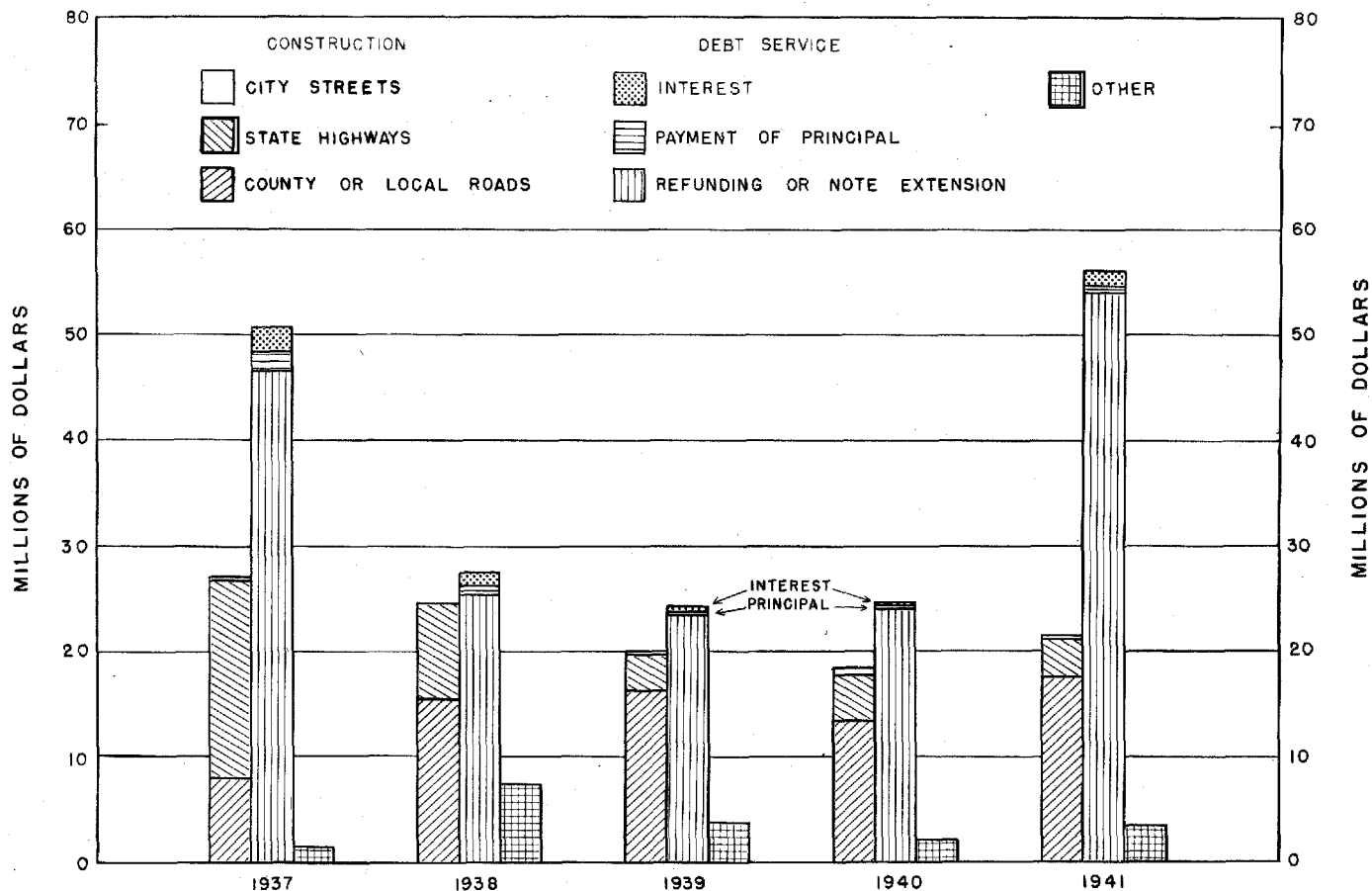


Figure 11.—Application of proceeds of borrowings by counties and local rural units, 1937—41.

sent information pertaining to all highway debt and debt service, including the highway portion of funding, refunding, and general-improvement debt. As far as possible, the purpose of the original debt, funded or refunded, has been ascertained. If some highway items were included, a proportional amount of the funding or refunding debt was considered highway debt. Similarly, the nature of the improvements financed with general-improvement bonds was determined, if possible, and a proportional amount of the general-improvement debt was classified as highway debt.

The deficiencies of the local records often preclude accurate determination of the highway portion of outstanding debt, particularly in the case of general-improvement issues subsequently refunded one or more times. Differences between the outstanding debt reported at the end of one year and at the beginning of the next reflect revisions made as a result of the continuing efforts of the State highway planning surveys to obtain complete and accurate debt information.

APPLICATION OF PROCEEDS

Receipts from borrowings for highway purposes throughout the 11-year period are shown graphically in figure 10. It is apparent that with the advent of the depression the counties and local rural units curtailed the issuance of debt. This reduction of borrowing was no doubt influenced to some extent by the lack of confidence of investors in county obligations and the exorbitant interest rates demanded. The increased activity in long-term borrowing during 1934, 1935, and 1936 may be due in part to refunding operations but undoubtedly reflects increases in the volume of original borrowings. This increase may be attributed in part to obligations issued to match PWA grants and to provide funds for work relief. During 1937 and the 4 succeeding years, much of the borrowing represents refinancing to obtain lower interest rates, to defer payment of current maturities, or to rearrange future maturities. The decreased borrowings for current

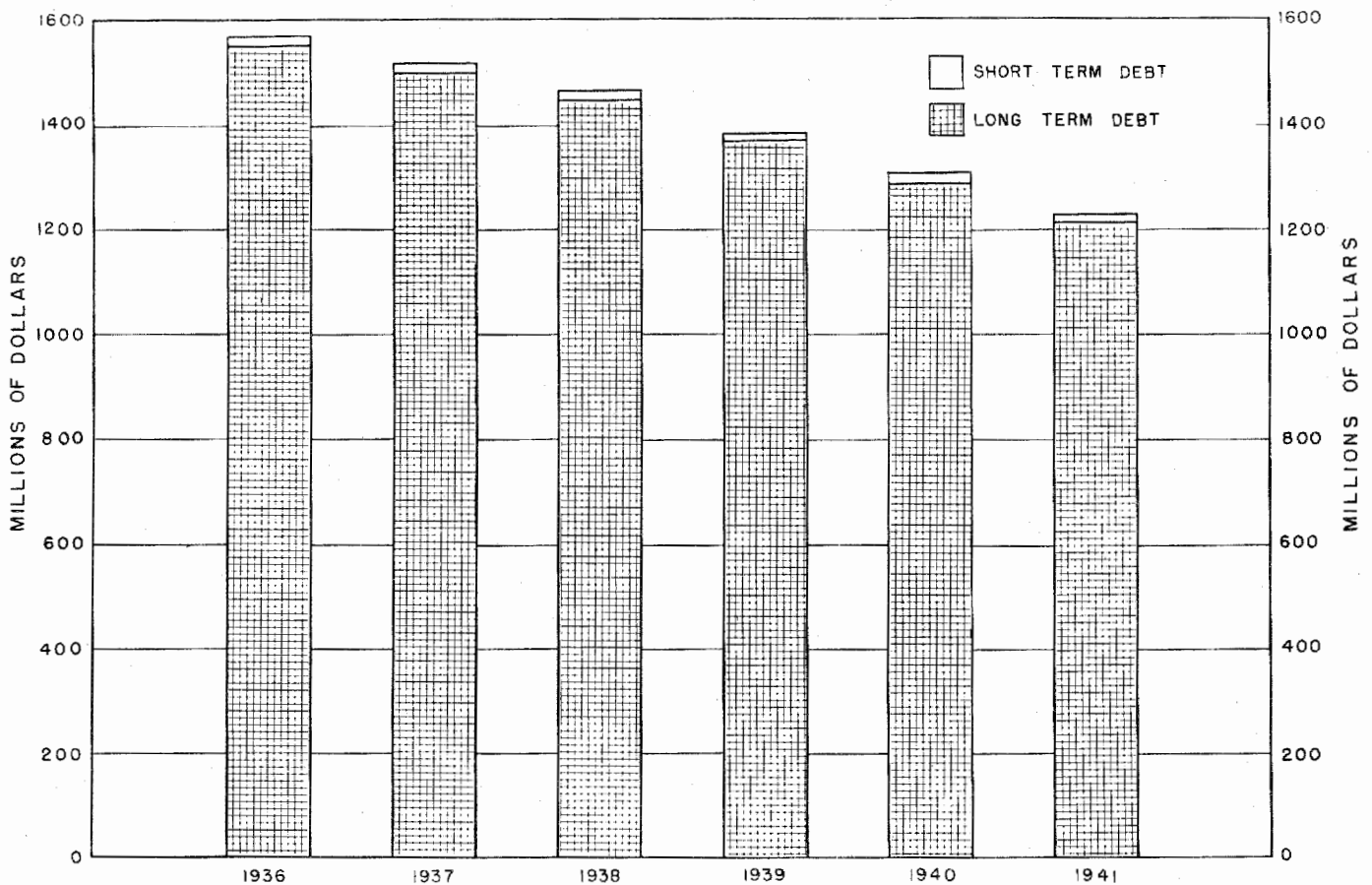


Figure 12.—Highway debt of counties and local rural units outstanding at the end of the year, 1936–41.

work during the latter years may reflect decreasing requirements for work relief and for matching PWA grants.

No detail about the application of these borrowed funds can be obtained from tables 6 and 8, the sources from which figure 10 was prepared. Therefore, table 7, figure 11, and tables 45–49 of the appendix have been prepared to present this information for 1937 and succeeding years insofar as it was available from local finance data. The number of States for which data are presented varies from year to year.

Under application of proceeds of sales, a distinction is made between the proceeds of obligations issued to refinance outstanding debt, either long term or short term, and any proceeds of original issues for the payment of debt principal. For example, any proceeds of toll-revenue bonds used for principal payments during construction of a facility are shown as allotted to the payment of principal.

More of the money borrowed by these units for highways from 1937 through 1941 was spent for pay-

ments on debt principal (mainly refunding or extension) than for any other purpose—an average of \$35 million a year. Next in importance were expenditures for construction, \$22 million a year. Expenditures for “other” (miscellaneous) purposes amounted to \$4 million, and for interest, \$1 million.

CHANGE IN DEBT STATUS

Data for the year 1936 have been included in this phase of the debt study, although refinancing operations were not covered by the sources of the information. It is apparent from table 8 and figure 12 that the amount of long-term debt outstanding decreased steadily from \$1.6 billion at the beginning of 1936 to \$1.2 billion at the end of 1941. Short-term debt, which is negligible in comparison to long-term obligations, fluctuated near \$20 million throughout the period. The actual reduction in long-term debt is greater than comparisons of the amount of debt outstanding at the end of each year would indicate, as the perseverance

Table 8.—Change in status of county and local rural highway obligations, 1936—41^{1/}

(Amounts in thousands of dollars)

YEAR	TOTAL DEBT OUTSTANDING AT BEGINNING OF YEAR	LONG TERM DEBT						SHORT TERM DEBT						TOTAL DEBT OUTSTANDING AT END OF YEAR	YEAR
		AMOUNT OUTSTANDING AT BEGINNING OF YEAR	ISSUED DURING YEAR		REDEEMED DURING YEAR		AMOUNT OUTSTANDING AT END OF YEAR	AMOUNT OUTSTANDING AT BEGINNING OF YEAR	ISSUED DURING YEAR		REDEEMED DURING YEAR		AMOUNT OUTSTANDING AT END OF YEAR		
			ORIGINAL	RE-FUNDING	FROM CURRENT OR SINKING FUNDS	BY RE-FUNDING			ORIGINAL	EXTENSIONS	FROM CURRENT OR SINKING FUNDS	BY EXTENSIONS			
1936	1,633,620	1,609,902	49,486	-	106,605	-	1,552,783	23,718	6,636	-	8,671	-	21,683	1,574,466	1936
1937	1,580,852	1,560,455	46,722	51,732	106,454	50,950	1,501,505	20,397	9,255	9	9,550	777	19,334	1,520,839	1937
1938	1,532,366	1,512,456	49,010	28,288	112,941	27,435	1,449,378	19,910	9,854	233	9,102	381	20,514	1,469,892	1938
1939	1,472,000	1,451,214	34,548	24,289	117,009	23,525	1,369,517	20,786	9,124	380	10,087	555	19,648	1,389,165	1939
1940	1,391,370	1,370,418	29,090	26,326	110,501	25,323	1,290,010	20,952	12,557	379	11,870	624	21,394	1,311,404	1940
1941	1,310,964	1,288,978	31,401	55,351	108,897	54,578	1,212,255	21,986	7,004	285	11,529	307	17,439	1,229,694	1941
TOTALS			240,257	185,986	662,407	181,811			54,430	1,286	60,809	2,644			TOTALS
AVERAGES			40,043	30,998	110,401	30,302			9,072	214	10,135	441			AVERAGES

^{1/} RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE (JULY 1, 1935), NORTH CAROLINA (JULY 1, 1931), AND WEST VIRGINIA (JULY 1, 1933). A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA (JULY 1, 1932) EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

Table 9.—Receipts of the highway sinking and debt-service funds of county and local rural agencies, 1937-41^{1/}

(Amounts in thousands of dollars)

YEAR	PROCEEDS OF ISSUES OF BONDS AND NOTES					EARNINGS OF SINKING FUNDS		TRANSFERS FROM OTHER COUNTY OR LOCAL FUNDS	OTHER					TOTAL	YEAR
	PRINCIPAL APPLIED TO DEBT		PREMIUM OR DISCOUNT	ACCRUED INTEREST	TOTAL	INTEREST ON DEPOSITS AND INVESTMENTS	NET PROFIT OR LOSS FROM EXCHANGE OF CASH AND INVESTMENTS		PROPERTY TAXES (INCLUDING SPECIAL ASSESSMENTS)	OTHER TAXES	STATE HIGHWAY USER IMPOSTS	MISCELLANEOUS	TOTAL		
	PROCEEDS OF REFUNDING ISSUES	OTHER PRINCIPAL													
1937	51,730	4,094	89	23	55,936	1,099	-230	39,199	98,977	848	43,006	3,689	146,520	242,524	1937
1938	28,514	2,200	87	111	30,912	1,247	-207	41,971	94,032	1,645	45,590	4,133	145,400	219,323	1938
1939	24,669	785	106	36	25,596	1,569	-120	41,707	95,826	822	45,228	5,831	147,707	216,459	1939
1940	26,675	1,475	58	36	28,244	758	52	36,739	94,403	1,310	46,576	5,006	147,295	213,088	1940
1941	55,636	1,468	345	25	57,474	708	-105	36,010	88,858	1,207	46,098	5,794	141,957	236,044	1941
TOTALS	187,224	10,022	685	231	198,162	5,381	-610	195,626	472,096	5,832	226,498	24,453	728,879	1,127,438	TOTALS
AVERAGES	37,445	2,004	137	446	39,632	1,076	-122	39,125	94,419	1,166	45,300	4,891	145,776	225,487	AVERAGES

^{1/} RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE (JULY 1, 1935), NORTH CAROLINA (JULY 1, 1931), AND WEST VIRGINIA (JULY 1, 1933). A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA (JULY 1, 1932) EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVING DEBT INCURRED PRIOR TO THE TRANSFER.

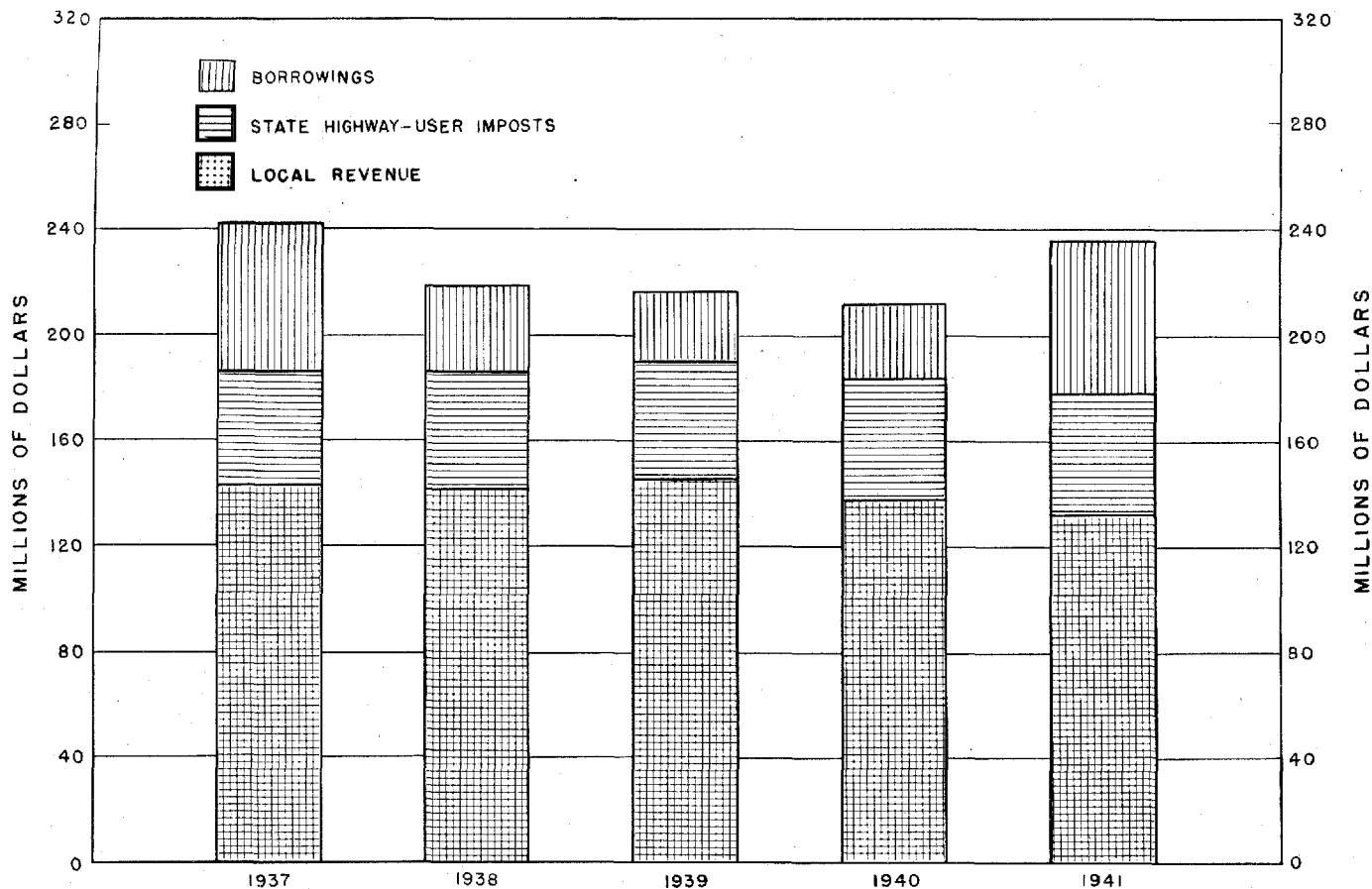


Figure 13.—Receipts of counties and local rural units applied to service of highway debt, 1937-41.

of the State highway planning surveys in searching for highway debt has resulted in the discovery each year that portions of outstanding general and refunding debt previously thought to be entirely nonhighway debt were actually highway obligations.

The steady reduction in the amount of long-term highway debt outstanding was made possible by a combination of factors. The counties and local rural units were borrowing moderately during this period. Several States were furnishing funds for the service of county and local debt incurred for roads later taken over by the State and, in the case of Tennessee, refunding county obligations by the issuance of State bonds. The State of Florida, in order to assist the counties to liquidate their debt, allocated a portion of the State highway-user-tax proceeds to the service of county and local debt.

PROVISION FOR DEBT SERVICE

Receipts and disbursements for the service of all

identifiable highway debt of the counties and local rural units are reported in tables 9 and 10 and the tables 56-65 of the appendix. Debt-service payments made from highway operating funds are included by reporting an amount equal to these disbursements for debt service as transfers from other county or local funds. Many counties and local units do not maintain separate funds for the service of highway debt exclusively but service both highway and nonhighway debt from a general sinking fund or interest and redemption fund. The highway portion of the receipts of general debt-service funds was determined or estimated and is included in the tables.

As is apparent from table 9 and figure 13, the major portion of the funds for debt service is derived from local revenue sources, principally property taxes, either in the form of levies for debt service or appropriations from other funds. Although receipts from local revenue sources declined slightly from 1937 through 1941 in contrast to a small increase in receipts from State highway-user imposts, no pro-

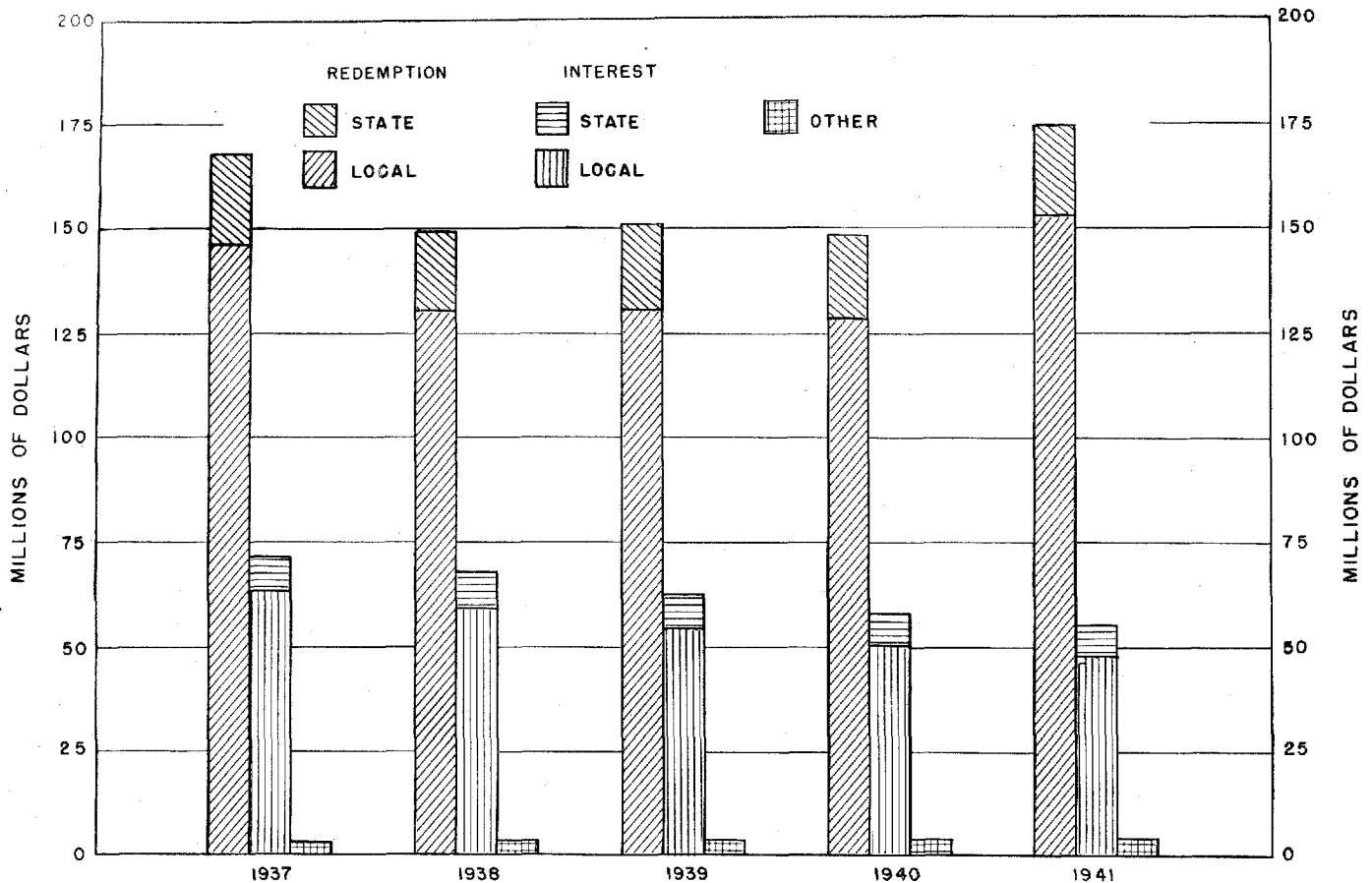


Figure 14.—Disbursements of sinking or debt-service funds by counties and local rural units, 1937-41.

nounced tendency to shift increasing portions of the burden of local debt service from local to State revenue sources is apparent. The latter averaged about \$45 million annually throughout the 5-year period, while the former averaged about \$140 million annually.

Table 10, figure 14, and tables 61-65 of the appendix indicate a number of significant things about the servicing of the highway debt of counties and local rural units in spite of the short period of time covered. In the first place, the decline in the outstanding debt of these units is indicated by the steady decrease in interest payments from \$72 million in 1937 to \$55 million in 1941. Second, the ratio between payments on debt incurred for local-road purposes and that incurred for State-highway purposes remained practically constant throughout the period at about 6 to 1. Third, the trends in the retirement of debt incurred for county and local roads from current revenues or sinking funds and by refinancing showed generally op-

posite characteristics. Retirements from current revenues or sinking funds rose from about \$100 million in 1937 to about \$109 million in 1939 and then declined to \$100 million in 1941. On the other hand, retirements by refinancing, which amounted to \$46 million in 1937, declined to \$22 million in 1939 and rose to \$52 million in 1941. However, the period of time covered is too short and the complicating factors involved too many to permit conclusions to be drawn about this situation.

With the continuation of the local-road finance studies in the individual States it will be possible to make much more exhaustive and revealing analyses of the highway debt situation of the counties and local rural units of government. This situation naturally has a very important bearing on the ability of these units to finance extensive programs of postwar highway improvements, and to maintain and operate an adequate network of rural secondary and local roads.

Table 10.—Disbursements of highway sinking and debt-service funds by county and local rural agencies, 1937-41^{1/}

(Amounts in thousands of dollars)

YEAR	DEBT SERVICE																OTHER	TOTAL	YEAR	
	COUNTY AND LOCAL ROAD OBLIGATIONS										STATE HIGHWAY OBLIGATIONS			ALL DEBT SERVICE PAYMENTS						
	INTEREST			REDEMPTION							TOTAL	INTEREST	RE-DEMP-TION	TOTAL	INTEREST	RE-DEMP-TION				TOTAL
	LONG TERM DEBT	SHORT TERM DEBT	TOTAL	FROM CURRENT OR SINKING FUNDS			BY REFUNDING OR NOTE EXTENSION													
				LONG TERM DEBT	SHORT TERM DEBT	TOTAL	LONG TERM DEBT	SHORT TERM DEBT	TOTAL											
1937	61,732	1,296	63,028	90,298	9,632	99,930	45,543	777	46,320	209,276	8,694	21,595	30,289	71,722	167,845	239,567	2,905	242,472	1937	
1938	58,508	1,102	59,610	94,209	9,111	103,320	26,555	381	26,936	189,866	8,118	19,612	27,730	67,728	149,868	217,596	3,345	220,941	1938	
1939	53,489	1,200	54,689	99,134	10,026	109,160	21,114	555	21,669	185,518	7,920	20,285	28,205	62,609	151,114	213,723	3,417	217,140	1939	
1940	49,848	1,001	50,849	91,707	11,884	103,591	24,306	624	24,930	179,370	7,508	19,810	27,318	58,357	148,331	206,688	3,935	210,623	1940	
1941	47,482	938	48,420	89,383	11,203	100,586	51,718	307	52,025	201,031	7,036	22,374	29,410	55,456	174,985	230,441	4,491	234,932	1941	
TOTALS	271,059	5,537	276,596	464,731	51,856	516,587	169,236	2,644	171,880	965,069	39,276	103,676	142,952	315,872	792,143	1,108,015	18,093	1,126,108	TOTALS	
AVERAGES	54,212	1,107	55,319	92,946	10,371	103,317	33,847	529	34,376	193,012	7,855	20,735	28,590	63,174	158,428	221,602	3,619	225,221	AVERAGES	

^{1/} RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE (JULY 1, 1935), NORTH CAROLINA (JULY 1, 1931), AND WEST VIRGINIA (JULY 1, 1933). A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA (JULY 1, 1932) EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

Table 11.—Adjustments to debt-service payments and outstanding long-term debt of local rural-road agencies to eliminate duplications, 1937—41

(Amounts in thousands of dollars)

YEAR	INTEREST			RETIREMENT			OUTSTANDING DEBT AT END OF YEAR		
	TOTAL PAID BY LOCAL RURAL AGENCIES	STATE PAYMENTS ON REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL PAYMENTS	NET LOCAL PAYMENTS NOT DUPLICATED IN STATE FINANCE TABLES	TOTAL PAID BY LOCAL RURAL AGENCIES	STATE PAYMENTS ON REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL PAYMENTS	NET LOCAL PAYMENTS NOT DUPLICATED IN STATE FINANCE TABLES	TOTAL LOCAL RURAL-ROAD OBLIGATIONS	STATE REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL OBLIGATIONS	NET LOCAL RURAL-ROAD OBLIGATIONS NOT DUPLICATED IN STATE BOND TABLES
1937	70,426	10,500	59,926	157,436	35,916	121,520	1,501,505	348,978	1,152,527
1938	66,626	10,536	56,090	140,376	30,057	110,319	1,449,378	320,866	1,128,512
1939	61,409	10,215	51,194	140,533	37,960	102,573	1,369,517	291,249	1,078,268
1940	57,356	8,852	48,504	135,823	37,913	97,910	1,290,010	263,334	1,026,676
1941	54,518	7,554	46,964	163,475	37,349	126,126	1,212,255	234,482	977,773
TOTALS	310,335	47,657	262,678	737,643	179,195	558,448			
AVERAGES	62,067	9,531	52,536	147,528	35,839	111,689			

RECONCILIATION WITH PUBLISHED STATE-HIGHWAY DEBT DATA

There are numerous instances in which the State governments have agreed to reimburse counties or local units for money spent for highway purposes. Usually, but not always, the expenditures reimbursed were made upon State highways or upon roads under county or local control at the time the original expenditures were made, but which later became State highways.

There is no standard pattern for the reimbursement payments, and it is often difficult to separate them from payments of ordinary State aids for highway purposes. A large portion of the reimbursement payments are related in one way or another to debt that has been incurred by the subordinate governmental units, and in connection with these reimbursement arrangements some duplications of disbursement items have unavoidably occurred between this report and the State-highway finance statistics already published by Public Roads. Other duplications are also present, but they are of a minor character compared to those that exist in the presentations of debt information.

The multitudinous variations in which these reimbursement arrangements are found precluded the es-

tablishment of any single logical treatment of either the State-highway finance statistics or of the data presented in this report that would eliminate all the duplications that were certain to arise. Examples of the reimbursement schemes in effect prior to 1941 will serve to indicate the nature of the problems encountered. The State of Wisconsin, like a number of others, is forbidden by its constitution from borrowing for any other than "security" purposes. The counties, however, may borrow for ordinary governmental purposes. Consequently, it has become customary for the counties to borrow money to finance the construction of State highways within their borders and advance this money to the State which subsequently reimburses them by meeting the principal payments on their loans from highway-user-tax revenues. The counties must pay the interest charges from their own revenues. In certain States, Kansas being one, the State government took over the full responsibility for some roads that had formerly been under the jurisdiction of counties or local governments, and then arranged to reimburse the subordinate units in some manner for their investment in these roads. The reimbursement arrangements varied from flat lump-sum or annual payments on a mileage or some other measurable basis to the com-

plete or partial assumption of the outstanding highway debt of the subordinate units, or some combination of two or more methods.

Table 11 has been prepared to indicate, for those years for which the necessary data are available (1937-41), the extent to which the disbursements for debt principal and interest presented in this report

duplicate direct payments shown in the State-highway finance (SF) tables published by Public Roads. Shown also are the duplications in outstanding debt as reported here and as reported in the published State-highway bond (SB) tables. The detail by States upon which table 11 is based will be found in tables 66-70 in the appendix.

APPENDIX

The tables included in the appendix provide the State-by-State detail upon which the summaries included with the text were based. To facilitate reference use the tables are grouped according to the ma-

for section headings of the text. Within each grouping the tables are arranged in chronological order, with that presenting data for the earliest year appearing first.

TABLE 12.—DISBURSEMENTS BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
DURING THE YEAR 1931

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-1 1931

STATE	SOURCE 1/	COUNTY AND LOCAL RURAL ROADS						STATE HIGHWAYS					CITY AND VILLAGE STREETS			TOTAL	STATE	
		CURRENT DIRECT EXPENDITURES			TRANS- FERS TO STATE	DEBT RETIRE- MENT	TOTAL	CURRENT DIRECT EXPENDITURES		TRANS- FERS TO STATE 2/	DEBT RETIRE- MENT	TOTAL	DIRECT EX- PENDITURES FOR CAPITAL OUTLAY AND MAINTENANCE	TRANSFERS TO CITIES AND VILLAGES 3/	TOTAL			NON- HIGHWAY PURPOSES
		CAPITAL OUTLAY, MAINTENANCE AND MISCEL- LANEOUS 2/	INTER- EST	TOTAL				CAPITAL OUTLAY AND MAINTENANCE 2/	INTER- EST									
ALABAMA		6,132	1,322	7,454	-	1,354	8,808	-	-	178	-	178	-	-	-	34	9,020	ALABAMA
ARIZONA		1,741	708	2,449	-	954	3,383	-	-	61	-	61	-	-	-	-	3,444	ARIZONA
ARKANSAS		3,463	115	3,578	-	421	3,999	-	-	-	-	-	-	-	-	-	3,999	ARKANSAS
CALIFORNIA		26,600	2,512	29,112	-	3,192	32,304	-	-	2	-	2	-	4,352	4,352	-	36,656	CALIFORNIA
COLORADO		4,061	53	4,114	-	287	4,401	979	-	154	-	1,133	-	-	-	25	5,559	COLORADO
CONNECTICUT		6,379	158	6,537	-	720	7,257	-	-	883	-	883	-	-	-	-	8,140	CONNECTICUT
DELAWARE		1,470	438	1,908	-	287	2,195	-	-	-	-	-	-	-	-	-	2,195	DELAWARE
FLORIDA		3,784	8,067	11,851	-	4,736	16,587	-	-	244	-	244	-	-	-	-	16,831	FLORIDA
GEORGIA		7,129	1,083	8,212	-	961	9,173	-	-	1,048	-	1,048	-	-	-	-	10,221	GEORGIA
IDAHO		2,626	892	3,518	-	1,674	5,192	223	-	363	4/	586	-	-	-	-	5,778	IDAHO
ILLINOIS		30,684	1,932	32,616	-	5,947	38,563	-	-	-	-	-	-	-	-	-	38,563	ILLINOIS
INDIANA		17,656	3,450	21,106	-	11,716	32,822	-	-	120	-	120	-	-	-	-	32,942	INDIANA
IOWA		20,650	830	21,480	-	1,862	23,342	-	3,753	-	-	5,346	-	-	-	-	28,688	IOWA
KANSAS		14,946	717	15,663	-	1,811	17,474	-	-	96	-	96	-	-	-	-	17,570	KANSAS
KENTUCKY		3,752	1,359	5,111	-	1,315	6,426	-	-	1,317	-	1,317	-	-	-	-	7,743	KENTUCKY
LOUISIANA		4,306	2,472	6,778	-	4,294	11,072	-	-	82	-	82	-	-	-	-	11,154	LOUISIANA
MAINE		3,082	92	3,174	-	237	3,411	-	-	5/ 2,393	-	2,393	-	-	-	-	5,804	MAINE
MARYLAND		3,297	586	3,883	6/ 1,226	504	5,013	-	-	-	-	-	-	-	-	-	5,613	MARYLAND
MASSACHUSETTS		16,233	164	16,397	-	788	17,185	-	-	83	-	83	-	-	-	-	17,268	MASSACHUSETTS
MICHIGAN		25,455	2,515	27,970	-	8,476	36,446	-	-	-	-	-	-	-	-	-	36,446	MICHIGAN
MINNESOTA		18,590	439	19,029	-	6,736	25,765	-	-	-	-	-	-	-	-	2/ 1,576	31,320	MINNESOTA
MISSISSIPPI		13,326	3,754	17,080	-	3,822	20,902	-	-	500	3,272	1,025	-	38	38	-	21,965	MISSISSIPPI
MISSOURI		11,857	1,143	13,000	-	1,581	14,581	525	-	-	-	-	-	189	189	-	14,770	MISSOURI
MONTANA		3,545	237	3,782	-	544	4,326	-	-	372	-	372	-	-	-	-	4,698	MONTANA
NEBRASKA		9,968	204	10,172	-	251	10,423	-	-	74	-	74	-	-	-	36	10,533	NEBRASKA
NEVADA		555	58	613	-	158	771	-	-	5	-	5	-	-	-	-	776	NEVADA
NEW HAMPSHIRE		2,033	-	2,033	-	-	2,033	-	-	1,555	-	1,555	-	-	-	-	3,588	NEW HAMPSHIRE
NEW JERSEY		25,261	4,691	30,552	-	23,222	53,774	-	-	-	-	-	-	-	-	-	53,774	NEW JERSEY
NEW MEXICO		459	61	520	-	100	620	-	-	267	-	267	-	-	-	-	887	NEW MEXICO
NEW YORK		55,141	3,800	58,941	-	7,214	66,155	-	-	2,092	-	2,092	-	-	-	-	68,247	NEW YORK
NORTH CAROLINA		6,454	4,908	11,362	-	2,762	14,124	-	-	-	-	-	-	-	-	-	14,124	NORTH CAROLINA
NORTH DAKOTA		4,628	30	4,658	-	14	4,672	-	-	513	-	513	-	-	-	-	5,185	NORTH DAKOTA
OHIO		29,711	3,472	33,183	-	21,610	54,793	-	-	1,396	-	1,396	-	-	-	-	56,189	OHIO
OKLAHOMA		12,895	2,007	14,902	-	1,838	16,740	-	-	923	-	923	-	-	-	-	17,663	OKLAHOMA
OREGON		8,585	1,235	9,820	224	1,220	11,264	-	-	-	-	-	-	-	-	-	11,264	OREGON
PENNSYLVANIA		37,173	7,922	45,095	-	12,527	57,622	-	-	1,565	-	1,565	-	-	-	-	59,187	PENNSYLVANIA
RHODE ISLAND		767	45	812	-	90	902	-	56	-	-	56	-	-	-	-	958	RHODE ISLAND
SOUTH CAROLINA		3,142	2,924	6,066	-	3,834	9,900	-	-	-	-	-	-	-	-	-	9,900	SOUTH CAROLINA
SOUTH DAKOTA		7,266	12	7,278	-	131	7,409	-	-	4	-	4	-	-	-	-	7,413	SOUTH DAKOTA
TENNESSEE		8,295	3,518	11,813	-	2,511	14,324	-	-	100	-	100	-	-	-	-	14,424	TENNESSEE
TEXAS		25,086	10,046	35,132	-	8,612	43,744	-	-	11,279	-	11,279	-	-	-	-	55,023	TEXAS
UTAH		1,015	188	1,203	-	378	1,581	117	-	596	-	713	-	-	-	-	2,294	UTAH
VERMONT		2,560	10	2,570	-	12	2,582	-	-	340	-	340	-	-	-	-	2,922	VERMONT
VIRGINIA		6,243	912	7,155	-	1,798	8,953	-	-	158	-	158	-	-	-	-	9,111	VIRGINIA
WASHINGTON		10,635	534	11,169	-	1,480	12,658	-	-	415	-	415	-	28	28	-	13,101	WASHINGTON
WEST VIRGINIA		7,876	2,077	9,953	-	1,785	11,738	-	-	-	-	-	-	-	-	8/ 126	11,864	WEST VIRGINIA
WISCONSIN		28,664	2,097	30,761	-	3,860	34,621	-	-	5,721	-	5,721	-	-	-	55	40,397	WISCONSIN
WYOMING		1,005	38	1,043	-	305	1,348	-	-	-	-	-	-	-	-	-	1,348	WYOMING
TOTALS		546,781	85,827	632,608	1,450	159,920	793,978	1,900	4,960	34,899	4,865	46,624	-	4,607	4,607	1,852	847,061	TOTALS

1/ INFORMATION PRESENTED HEREIN OBTAINED PRINCIPALLY FROM LOCAL AUTHORITIES BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES. SUPPLEMENTAL DATA OBTAINED FROM HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS. THE INADEQUACY OF THE SOURCE MATERIAL PREVENTS COMPLETE SEGREGATION OF DISBURSEMENTS ACCORDING TO THE CLASSIFICATIONS PROVIDED FOR IN THIS SERIES OF TABLES.

2/ DETAIL OF EXPENDITURES BY INDIVIDUAL PURPOSES WILL BE FOUND IN TABLE 23. THE "MISCELLANEOUS" ITEM SHOWN IN COLUMN 2 INCLUDES ADMINISTRATION, EQUIPMENT, AND OTHER EXPENDITURES.

3/ INCLUDES SOME DIRECT EXPENDITURES THAT COULD NOT BE SEGREGATED.

4/ INCLUDES \$52,000 TRANSFERRED THROUGH STATE HIGHWAY DEPARTMENT TO THE FEDERAL GOVERNMENT FOR WORK ON FOREST ROADS.

5/ MAY INCLUDE TRANSFERS TO THE STATE HIGHWAY COMMISSION FOR WORK ON LOCAL ROADS.

6/ APPARENTLY ADVANCES FROM COUNTY FUNDS FOR WORK UNDER LATERAL ROAD PROGRAM.

7/ TRANSFERS TO COUNTY GENERAL FUNDS TO BE SPENT FOR NON-HIGHWAY PURPOSES.

8/ PRINCIPALLY PAYMENTS TO THE STATE AND TO CITIES FOR NON-HIGHWAY PURPOSE.

TABLE 13.—DISBURSEMENTS BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
DURING THE YEAR 1932

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-1 1932

STATE	SOURCE 1/	COUNTY AND LOCAL RURAL ROADS					STATE HIGHWAYS					CITY AND VILLAGE STREETS			NON-HIGHWAY PURPOSES	TOTAL	STATE	
		CURRENT DIRECT EXPENDITURES			TRANSFERS TO STATE	DEBT RETIREMENT	TOTAL	CURRENT DIRECT EXPENDITURES		TRANSFERS TO STATE 3/	DEBT RETIREMENT	TOTAL	DIRECT EXPENDITURES FOR CAPITAL OUTLAY AND MAINTENANCE	TRANSFERS TO CITIES AND VILLAGES 2/				TOTAL
		CAPITAL OUTLAY, MAINTENANCE AND MISCELLANEOUS 2/	INTEREST	TOTAL				CAPITAL OUTLAY AND MAINTENANCE 2/	INTEREST									
ALABAMA		4,999	1,289	6,288	-	1,446	7,734	-	-	10	-	10	-	-	-	7,744	ALABAMA	
ARIZONA		1,440	864	2,304	-	639	2,943	-	-	2	-	2	-	-	-	2,945	ARIZONA	
ARKANSAS		2,234	14	2,248	-	42	2,290	-	-	22	-	22	-	-	-	2,312	ARKANSAS	
CALIFORNIA		23,812	2,289	26,101	-	3,229	29,330	-	-	64	-	64	-	4,500	4,500	33,894	CALIFORNIA	
COLORADO		2,959	24	2,983	-	100	3,083	1,032	-	25	-	1,057	-	-	-	4,140	COLORADO	
CONNECTICUT		6,504	238	6,742	-	1,104	7,846	-	-	370	-	370	-	-	-	8,306	CONNECTICUT	
DELAWARE		951	362	1,313	-	285	1,618	-	-	-	-	-	-	-	-	1,618	DELAWARE	
FLORIDA		3,768	7,842	11,610	-	4,236	15,846	-	-	264	-	264	-	-	-	16,110	FLORIDA	
GEORGIA		5,331	1,094	6,425	-	851	7,276	-	-	800	-	800	-	-	-	8,076	GEORGIA	
IDAHO		1,926	755	2,681	-	1,187	3,868	181	-	5/ 400	-	581	-	-	-	4,449	IDAHO	
ILLINOIS		27,034	1,688	28,722	-	5,147	33,869	-	-	-	-	-	-	-	-	33,869	ILLINOIS	
INDIANA		10,727	2,818	13,545	-	9,510	23,055	-	-	73	-	73	-	-	-	23,128	INDIANA	
IOWA		18,932	748	19,680	-	1,710	21,390	-	4,332	-	-	6,150	-	-	-	27,540	IOWA	
KANSAS		11,150	865	12,015	-	3,234	15,249	-	-	442	-	442	-	-	-	15,691	KANSAS	
KENTUCKY		2,666	1,279	3,945	-	1,532	5,477	-	-	179	-	179	-	-	-	5,656	KENTUCKY	
LOUISIANA		2,270	2,115	4,385	-	2,804	7,189	-	-	53	-	53	-	-	-	7,242	LOUISIANA	
MAINE		2,149	53	2,202	-	178	2,380	-	-	5/ 1,612	-	1,612	-	-	-	3,992	MAINE	
MARYLAND		3,597	656	4,253	7/ 1,748	448	6,449	-	-	-	-	-	-	-	-	6,449	MARYLAND	
MASSACHUSETTS		12,152	155	12,307	-	852	13,159	-	-	25	-	25	-	-	-	13,184	MASSACHUSETTS	
MICHIGAN		20,111	2,096	22,207	-	7,409	29,616	-	-	135	-	135	-	-	-	29,751	MICHIGAN	
MINNESOTA		15,817	469	16,286	-	4,270	20,556	-	-	-	-	-	-	-	-	24,899	MINNESOTA	
MISSISSIPPI		5,658	2,742	8,400	-	2,544	10,944	672	-	607	-	1,659	-	-	-	12,223	MISSISSIPPI	
MISSOURI		12,785	1,208	13,993	-	1,128	15,121	-	-	-	-	1,279	-	-	-	15,121	MISSOURI	
MONTANA		2,903	115	3,018	-	266	3,284	-	-	-	-	41	-	-	-	3,345	MONTANA	
NEBRASKA		9,170	182	9,352	-	387	9,739	-	-	70	-	70	-	-	-	9,809	NEBRASKA	
NEVADA		514	46	560	-	120	680	-	-	6	-	6	-	-	-	686	NEVADA	
NEW HAMPSHIRE		1,470	-	1,470	-	-	1,470	204	-	92	-	296	-	-	-	1,766	NEW HAMPSHIRE	
NEW JERSEY		20,235	2,705	22,940	-	2,384	25,324	-	-	-	-	-	-	-	-	25,324	NEW JERSEY	
NEW MEXICO		372	60	432	-	30	462	-	-	159	-	159	-	-	-	621	NEW MEXICO	
NEW YORK		49,311	5,791	55,102	-	11,750	66,852	1,185	-	156	-	1,341	-	-	-	68,193	NEW YORK	
NORTH CAROLINA 2/		4,814	-	4,814	-	2,237	7,051	-	-	-	-	-	-	-	-	7,051	NORTH CAROLINA 2/	
NORTH DAKOTA		2,940	31	2,971	-	97	3,068	-	-	821	-	821	-	-	53	3,942	NORTH DAKOTA	
OHIO		24,074	4,806	28,880	-	22,353	51,233	-	-	395	-	395	-	10/ 5,000	-	56,228	OHIO	
OKLAHOMA		9,331	1,840	11,171	-	1,800	12,971	-	-	499	-	499	-	-	-	13,470	OKLAHOMA	
OREGON		5,745	958	6,703	169	1,527	8,399	721	-	-	-	721	160	160	-	9,280	OREGON	
PENNSYLVANIA		26,002	7,575	33,577	-	9,836	43,413	-	-	518	-	518	-	-	-	43,931	PENNSYLVANIA	
RHODE ISLAND		631	46	677	-	85	762	55	-	-	-	55	-	-	-	817	RHODE ISLAND	
SOUTH CAROLINA		2,146	2,732	4,878	-	3,767	8,645	-	-	-	-	-	-	-	-	8,645	SOUTH CAROLINA	
SOUTH DAKOTA		4,445	12	4,457	-	8	4,465	-	-	1	-	1	-	-	-	4,466	SOUTH DAKOTA	
TENNESSEE		7,790	3,407	11,197	-	1,756	12,953	-	-	143	-	143	-	-	387	13,483	TENNESSEE	
TEXAS		16,600	9,400	26,000	-	8,550	34,550	-	-	6,273	-	6,273	-	-	-	40,823	TEXAS	
UTAH		697	222	919	-	246	1,165	48	-	403	-	451	-	-	-	1,616	UTAH	
VERMONT		2,277	10	2,287	-	12	2,299	-	-	346	-	346	-	-	-	2,645	VERMONT	
VIRGINIA		6,212	722	6,934	-	1,498	8,432	-	-	127	-	127	-	-	11/ 4,048	12,607	VIRGINIA	
WASHINGTON		9,006	573	9,579	-	1,232	10,811	-	-	300	-	300	-	-	-	11,211	WASHINGTON	
WEST VIRGINIA		7,297	2,127	9,424	-	1,766	11,210	-	-	-	-	-	-	-	-	11,210	WEST VIRGINIA	
WISCONSIN		17,569	2,016	19,585	-	3,974	23,559	-	-	2,013	-	2,013	-	-	-	25,572	WISCONSIN	
WYOMING		804	19	823	-	83	906	-	-	17	-	17	-	-	-	923	WYOMING	
TOTALS		426,603	81,992	508,595	1,917	129,689	640,201	4,098	5,091	17,463	3,477	30,129	-	4,660	4,660	11,013	686,003	TOTALS

1/ INFORMATION PRESENTED HEREIN OBTAINED PRINCIPALLY FROM LOCAL AUTHORITIES BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES. SUPPLEMENTAL DATA OBTAINED FROM HIGHWAY DEPARTMENT AND OTHER STATE REPORTS. THE INADEQUACY OF THE SOURCE MATERIAL PREVENTS COMPLETE SEGREGATION OF DISBURSEMENTS ACCORDING TO THE CLASSIFICATION PROVIDED FOR IN THIS SERIES OF TABLES.

2/ DETAIL OF EXPENDITURES BY INDIVIDUAL PURPOSES WILL BE FOUND IN TABLE 24. THE "MISCELLANEOUS" ITEM SHOWN IN COLUMN 2 INCLUDES ADMINISTRATION, EQUIPMENT, AND OTHER EXPENDITURES.

3/ INFORMATION AVAILABLE DOES NOT PERMIT COMPLETE SEGREGATION OF DIRECT EXPENDITURES AND TRANSFERS.

4/ INCLUDES \$1,124,000 PAID TO SINKING FUND.

5/ INCLUDES \$2,000 TRANSFERRED THROUGH STATE HIGHWAY DEPARTMENT TO THE FEDERAL GOVERNMENT FOR WORK ON FOREST ROADS.

6/ REPORTED AS TRANSFERS FROM COUNTIES, TOWNS, AND CITIES FOR CONSTRUCTION BY STATE HIGHWAY COMMISSION. MAY INCLUDE AMOUNTS TRANSFERRED FOR LOCAL ROADS AND SOME DIRECT EXPENDITURES WHICH ARE NOT SEGREGATED.

7/ APPARENTLY ADVANCES FROM COUNTY FUNDS FOR WORK UNDER LATERAL ROAD PROGRAM.

8/ TRANSFERS TO COUNTY GENERAL FUNDS TO BE SPENT FOR NON-HIGHWAY PURPOSES.

9/ RESPONSIBILITY FOR CONSTRUCTION AND MAINTENANCE OF ALL ROADS AND STREETS OUTSIDE OF INCORPORATED PLACES WAS TRANSFERRED TO THE STATE IN NORTH CAROLINA BY LEGISLATIVE ACTION JULY 1, 1931, BUT COUNTIES CONTINUE TO BE RESPONSIBLE FOR SERVICING LOCAL ROAD DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

10/ LOCAL GOVERNMENTS WERE AUTHORIZED TO USE MOTOR-VEHICLE AND MOTOR-FUEL TAX FUNDS FOR NON-HIGHWAY PURPOSES.

11/ EXCEPT FOR DEBT-SERVICE TRANSACTIONS, ONLY FOUR COUNTIES CONTINUED HIGHWAY ACTIVITIES AS A RESULT OF THE BYRD ACT EFFECTIVE JULY 1, 1932. OPERATING-FUND BALANCES IN OTHER COUNTIES WERE CONSIDERED TRANSFERRED TO NON-HIGHWAY USE.

TABLE 14.—DISBURSEMENTS BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
DURING THE YEAR 1933

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-1 1933

STATE	SOURCE 1/	COUNTY AND LOCAL RURAL ROADS						STATE HIGHWAYS				CITY AND VILLAGE STREETS			NON-HIGHWAY PURPOSES	TOTAL	STATE	
		CURRENT DIRECT EXPENDITURES			TRANS-FERS TO STATE	DEBT RETIREMENT	TOTAL	CURRENT DIRECT EXPENDITURES		TRANS-FERS TO STATE 3/	DEBT RETIREMENT	TOTAL	DIRECT EXPENDITURES FOR CAPITAL OUTLAY AND MAINTENANCE	TRANSFERS TO CITIES AND VILLAGES 2/				TOTAL
		CAPITAL OUTLAY, MAINTENANCE AND MISCELLANEOUS 2/	INTEREST	TOTAL				CAPITAL OUTLAY AND MAINTENANCE 2/	INTEREST									
ALABAMA		5,027	1,182	6,209	-	1,245	7,454	-	-	-	-	-	-	-	-	7,454	ALABAMA	
ARIZONA		1,124	653	1,777	-	540	2,317	-	-	-	-	-	-	-	-	2,317	ARIZONA	
ARKANSAS		1,819	28	1,847	-	73	1,920	-	-	-	-	-	-	-	-	1,920	ARKANSAS	
CALIFORNIA		17,886	2,029	19,915	-	3,154	23,069	-	-	85	-	85	4,500	4,500	-	27,654	CALIFORNIA	
COLORADO		2,508	17	2,525	-	157	2,682	545	-	4	-	549	-	-	-	3,231	COLORADO	
CONNECTICUT		4,827	11	4,838	-	204	5,042	-	-	332	-	332	-	-	-	5,374	CONNECTICUT	
DELAWARE		764	386	1,150	-	296	1,446	-	-	-	-	-	-	-	-	1,446	DELAWARE	
FLORIDA		2,645	5,923	8,568	-	2,756	11,324	-	-	144	-	144	-	-	-	11,468	FLORIDA	
GEORGIA		3,902	1,338	5,240	-	1,073	6,313	-	-	276	-	276	-	-	-	6,589	GEORGIA	
IDAHO		1,570	713	2,283	-	1,032	3,315	116	-	5/ 102	-	218	-	-	-	3,533	IDAHO	
ILLINOIS		19,849	1,600	21,449	-	4,700	26,149	-	-	-	-	-	-	-	-	26,149	ILLINOIS	
INDIANA		10,114	2,800	12,914	-	9,000	21,914	-	-	50	-	50	-	-	-	21,964	INDIANA	
IOWA		12,343	694	13,037	-	1,500	14,537	-	4,548	-	2,068	6,416	-	-	-	20,953	IOWA	
KANSAS		9,899	755	10,654	-	2,742	13,396	-	-	146	-	146	-	-	-	13,542	KANSAS	
KENTUCKY		2,151	1,085	3,236	-	1,300	4,536	-	-	162	-	162	-	-	-	4,698	KENTUCKY	
LOUISIANA		1,688	2,085	3,773	-	2,365	6,138	-	-	4	-	4	-	-	-	6,142	LOUISIANA	
MAINE		1,718	42	1,760	-	144	1,904	-	-	5/ 1,103	-	1,103	-	-	-	3,007	MAINE	
MARYLAND		3,244	669	3,913	148	1,096	5,157	-	-	-	-	-	-	-	-	5,157	MARYLAND	
MASSACHUSETTS		9,547	133	9,680	-	496	10,176	-	-	-	-	-	-	-	-	10,176	MASSACHUSETTS	
MICHIGAN		20,051	2,102	22,153	-	7,365	29,518	-	-	135	-	135	-	-	7/ 5,175	34,693	MICHIGAN	
MINNESOTA		13,389	325	13,714	-	1,079	14,793	-	-	-	877	1,482	-	-	-	17,419	MINNESOTA	
MISSISSIPPI		4,473	2,975	7,448	-	2,713	10,161	277	-	156	-	433	-	-	8/ 1,144	10,594	MISSISSIPPI	
MISSOURI		8,387	1,330	9,717	-	1,539	11,256	-	-	-	-	-	-	-	-	11,256	MISSOURI	
MONTANA		2,290	106	2,396	-	278	2,674	-	-	99	-	99	-	-	-	2,773	MONTANA	
NEBRASKA		8,700	182	8,882	-	330	9,212	-	-	18	-	18	-	-	-	9,230	NEBRASKA	
NEVADA		324	34	358	-	102	460	-	-	12	-	12	-	-	-	472	NEVADA	
NEW HAMPSHIRE		1,484	-	1,484	-	-	1,484	255	-	73	-	328	-	-	-	1,812	NEW HAMPSHIRE	
NEW JERSEY		17,631	3,209	20,840	-	3,587	24,427	-	-	-	-	-	-	-	-	24,427	NEW JERSEY	
NEW MEXICO		243	59	302	-	29	331	-	-	78	-	78	-	-	-	409	NEW MEXICO	
NEW YORK		31,378	5,185	36,563	-	20,240	56,803	495	-	-116	-	611	-	-	-	57,414	NEW YORK	
NORTH CAROLINA	9/	-	4,572	4,572	-	1,770	6,342	-	-	-	-	-	-	-	-	6,342	NORTH CAROLINA	
NORTH DAKOTA		1,475	34	1,509	-	72	1,581	-	-	365	-	365	-	-	58	2,004	NORTH DAKOTA	
OHIO		19,054	3,275	22,329	-	18,670	40,999	-	-	133	-	133	-	10/ 4,073	45,205	OHIO		
OKLAHOMA		7,634	1,879	9,513	-	1,800	11,313	-	-	137	-	137	-	-	-	11,450	OKLAHOMA	
OREGON		5,544	941	6,485	175	1,021	7,681	708	-	-	-	708	-	-	-	8,389	OREGON	
PENNSYLVANIA		13,315	8,387	21,702	-	8,464	30,166	-	-	-	-	-	-	-	-	30,166	PENNSYLVANIA	
RHODE ISLAND		493	52	545	-	64	609	53	-	-	-	53	-	-	-	662	RHODE ISLAND	
SOUTH CAROLINA		1,697	2,583	4,280	-	3,660	7,940	-	-	27	-	27	-	-	-	7,967	SOUTH CAROLINA	
SOUTH DAKOTA		2,610	11	2,621	-	27	2,648	-	-	-	-	-	-	-	-	2,648	SOUTH DAKOTA	
TENNESSEE		6,408	2,494	8,902	-	1,049	9,951	-	-	-	-	-	-	-	-	9,951	TENNESSEE	
TEXAS		15,049	11/ 8,505	23,554	-	11/ 5,494	29,048	-	-	1,287	(11/)	1,287	-	-	-	30,335	TEXAS	
UTAH		528	200	728	-	358	1,086	17	-	348	-	365	-	-	5	1,456	UTAH	
VERMONT		1,092	10	1,102	-	12	1,114	-	-	272	-	272	-	-	-	2,186	VERMONT	
VIRGINIA	12/	460	700	1,160	-	320	1,480	-	-	50	-	50	-	-	212	1,742	VIRGINIA	
WASHINGTON		6,270	631	6,901	-	862	7,763	-	-	140	-	140	-	-	-	7,903	WASHINGTON	
WEST VIRGINIA		4,328	1,952	6,280	-	1,930	8,210	-	-	-	-	-	-	-	-	8,210	WEST VIRGINIA	
WISCONSIN		12,178	1,908	14,086	-	4,299	18,385	-	-	951	-	951	202	202	205	19,743	WISCONSIN	
WYOMING		642	25	667	-	77	744	-	-	13	-	13	-	-	-	757	WYOMING	
TOTALS		320,562	75,809	396,371	323	121,084	517,778	2,466	4,953	6,818	2,945	17,182	4,702	4,702	10,891	550,553	TOTALS	

1/ INFORMATION PRESENTED HEREIN OBTAINED PRINCIPALLY FROM LOCAL AUTHORITIES BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES. SUPPLEMENTAL DATA OBTAINED FROM HIGHWAY DEPARTMENT AND OTHER STATE REPORTS. THE INADEQUACY OF THE SOURCE MATERIAL PREVENTS COMPLETE SEGREGATION OF DISBURSEMENTS ACCORDING TO THE CLASSIFICATION PROVIDED FOR IN THIS SERIES.

2/ DETAIL OF EXPENDITURES BY INDIVIDUAL PURPOSE WILL BE FOUND IN TABLE 25. THE "MISCELLANEOUS" ITEM SHOWN IN COLUMN 2 INCLUDES ADMINISTRATION, EQUIPMENT, AND OTHER EXPENDITURES.

3/ INFORMATION AVAILABLE DOES NOT PERMIT COMPLETE SEGREGATION OF DIRECT EXPENDITURES AND TRANSFERS.

4/ INCLUDES \$567,000 PAID TO SINKING FUND.

5/ INCLUDES \$1,000 TRANSFERRED THROUGH STATE HIGHWAY DEPARTMENT TO THE FEDERAL GOVERNMENT FOR WORK ON FOREST ROADS.

6/ REPORTED AS TRANSFERS FROM COUNTIES, TOWNS, AND CITIES FOR CONSTRUCTION BY STATE HIGHWAY COMMISSION. MAY INCLUDE AMOUNTS TRANSFERRED FOR LOCAL ROADS AND SOME DIRECT EXPENDITURES WHICH ARE NOT SEGREGATED.

7/ FOR PUBLIC WELFARE.

8/ TRANSFERS TO COUNTY GENERAL FUNDS TO BE SPENT FOR NONHIGHWAY PURPOSES.

9/ RESPONSIBILITY FOR CONSTRUCTION AND MAINTENANCE OF ALL ROADS AND STREETS OUTSIDE OF INCORPORATED PLACES WAS TRANSFERRED TO THE STATE IN NORTH CAROLINA BY LEGISLATIVE ACTION JULY 1, 1931, BUT COUNTIES CONTINUE TO BE RESPONSIBLE FOR SERVICING LOCAL ROAD DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

10/ LOCAL GOVERNMENTS WERE AUTHORIZED TO USE MOTOR-VEHICLE AND MOTOR-FUEL TAX FUNDS FOR NONHIGHWAY PURPOSES.

11/ PAYMENTS ON COUNTY ROAD DEBT INCURRED FOR STATE HIGHWAY PURPOSES, MADE BY THE "BOARD OF COUNTY AND DISTRICT ROAD INDEBTEDNESS" WHICH BEGAN OPERATIONS JANUARY 1, 1933 ARE INCLUDED WITH PAYMENTS ON OBLIGATIONS FOR LOCAL RURAL ROADS.

12/ ONLY FOUR COUNTIES CONTINUED HIGHWAY CONSTRUCTION AND MAINTENANCE ACTIVITIES AS A RESULT OF THE SECONDARY ROAD ACT, EFFECTIVE JULY 1, 1932, ALTHOUGH ALL COUNTIES ARE RESPONSIBLE FOR SERVICING DEBT INCURRED FOR ROADS PRIOR TO THAT DATE.

TABLE 15.—DISBURSEMENTS BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
DURING THE YEAR 1934

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-1 1934

STATE	SOURCE 1/	COUNTY AND LOCAL RURAL ROADS						STATE HIGHWAYS					CITY AND VILLAGE STREETS			NON-HIGHWAY PURPOSES	TOTAL	STATE
		CURRENT DIRECT EXPENDITURES			TRANS-FERS TO STATE	DEBT RETIRE-MENT	TOTAL	CURRENT DIRECT EXPENDITURES		TRANS-FERS TO STATE 2/	DEBT RETIRE-MENT	TOTAL	DIRECT EXPENDITURES FOR CAPITAL OUTLAY AND MAINTENANCE	TRANSFERS TO CITIES AND VILLAGES 3/	TOTAL			
		CAPITAL OUTLAY, MAINTENANCE AND MISCELLANEOUS 2/	INTEREST	TOTAL				CAPITAL OUTLAY AND MAINTENANCE 2/	INTEREST									
ALABAMA		5,907	1,220	7,127	-	864	7,991	-	-	17	-	17	-	-	-	83	8,091	ALABAMA
ARIZONA		1,365	624	1,989	-	622	2,611	-	-	-	-	-	-	-	-	-	2,611	ARIZONA
ARKANSAS		2,155	48	2,203	-	179	2,382	-	-	40	-	40	-	-	-	-	2,422	ARKANSAS
CALIFORNIA		17,211	1,768	18,999	-	2,976	21,977	-	-	302	-	302	4,500	4,500	-	-	26,779	CALIFORNIA
COLORADO		2,615	19	2,634	-	37	2,671	717	-	22	-	739	-	-	-	-	3,410	COLORADO
CONNECTICUT		5,309	-	5,309	-	124	5,433	-	-	409	-	409	-	-	-	-	5,842	CONNECTICUT
DELAWARE		1,113	374	1,487	-	322	1,809	-	-	-	-	-	-	-	-	-	1,809	DELAWARE
FLORIDA		2,525	6,667	9,192	-	4/ 3,668	12,860	-	-	167	-	167	-	-	-	-	13,027	FLORIDA
GEORGIA		5,523	490	6,013	-	682	6,695	-	-	25	-	25	-	-	-	-	6,720	GEORGIA
IDAHO		1,667	676	2,343	-	1,119	3,462	100	-	5/ 24	-	124	-	-	-	-	3,586	IDAHO
ILLINOIS		19,031	1,243	20,274	-	2,391	22,665	-	-	-	-	-	-	-	-	-	22,665	ILLINOIS
INDIANA		8,454	1,661	10,315	-	7,490	17,805	-	-	74	-	74	-	-	-	-	17,879	INDIANA
IOWA		14,300	655	14,955	-	1,469	16,424	4,333	-	-	4,282	8,615	-	-	-	86	25,125	IOWA
KANSAS		9,476	600	10,076	-	2,910	12,986	-	-	-	-	-	-	-	-	-	12,986	KANSAS
KENTUCKY		2,538	1,611	4,149	-	1,659	5,808	-	-	178	-	178	-	-	-	-	5,986	KENTUCKY
LOUISIANA		1,943	2,025	3,968	-	3,050	7,018	-	-	1	-	1	-	-	-	-	7,019	LOUISIANA
MAINE		2,953	29	2,982	-	3,201	3,201	-	-	6/ 1,555	-	1,555	-	-	-	-	4,756	MAINE
MARYLAND		1,101	214	1,315	30	1,733	3,078	-	-	-	-	-	-	-	-	-	3,078	MARYLAND
MASSACHUSETTS		11,513	66	11,579	-	381	11,960	-	-	-	-	-	-	-	-	-	11,960	MASSACHUSETTS
MICHIGAN		16,302	2,007	18,309	-	5,845	24,154	-	-	41	-	41	-	-	7/ 1,034	-	25,229	MICHIGAN
MINNESOTA		9,795	798	10,593	-	1,937	12,530	-	605	-	1,022	1,627	-	-	8/ 1,630	-	15,767	MINNESOTA
MISSISSIPPI		5,104	2,934	8,038	-	2,875	10,913	-	-	40	-	218	-	-	-	-	11,131	MISSISSIPPI
MISSOURI		6,228	1,299	7,527	-	2,661	10,188	-	23	-	-	23	-	-	-	-	10,211	MISSOURI
MONTANA		2,285	293	2,578	-	725	3,303	-	-	5	-	5	-	-	-	-	3,308	MONTANA
NEBRASKA		8,200	182	8,382	-	325	8,707	-	-	15	-	15	-	-	-	-	8,722	NEBRASKA
NEVADA		387	26	413	-	124	537	-	-	20	-	20	-	-	-	-	557	NEVADA
NEW HAMPSHIRE		2,085	-	2,085	-	-	2,085	380	-	57	-	437	-	-	-	-	2,522	NEW HAMPSHIRE
NEW JERSEY		10,239	2,926	13,165	-	9/ 2,723	15,888	-	-	-	-	-	-	-	-	-	15,888	NEW JERSEY
NEW MEXICO		299	57	356	-	34	390	-	-	12	-	12	-	-	-	-	402	NEW MEXICO
NEW YORK		29,847	6,300	36,147	-	8,510	44,657	816	-	103	-	919	-	-	-	-	45,576	NEW YORK
NORTH CAROLINA 10/		4,478	-	4,478	-	1,302	5,780	-	-	-	-	-	-	-	-	-	5,780	NORTH CAROLINA 10/
NORTH DAKOTA		1,839	32	1,871	-	99	1,970	-	-	49	-	49	-	-	-	-	2,019	NORTH DAKOTA
OHIO		15,560	2,916	18,476	-	17,156	35,632	-	11/ 50	-	-	50	-	-	12/ 480	-	36,162	OHIO
OKLAHOMA		4,263	1,858	6,121	-	1,756	7,877	-	-	60	-	60	-	-	-	-	7,937	OKLAHOMA
OREGON		3,805	1,181	4,986	175	1,522	6,683	128	-	-	-	128	-	-	32	-	6,843	OREGON
PENNSYLVANIA		12,490	6,948	19,438	-	7,609	27,047	-	-	-	-	-	2	2	13/ 542	-	27,591	PENNSYLVANIA
RHODE ISLAND		447	42	489	-	55	544	50	-	-	-	50	-	-	-	-	594	RHODE ISLAND
SOUTH CAROLINA		2,042	2,400	4,442	-	5,152	9,594	-	-	170	-	170	-	-	-	-	9,764	SOUTH CAROLINA
SOUTH DAKOTA		2,859	7	2,866	-	146	3,012	-	-	-	-	-	-	-	-	-	3,012	SOUTH DAKOTA
TENNESSEE		5,785	2,806	8,591	-	1,526	10,117	-	-	-	-	-	-	-	-	-	10,117	TENNESSEE
TEXAS		16,487	14/ 11,126	27,613	-	14/ 7,350	34,963	-	(14/)	235	(14/)	235	-	-	-	-	35,198	TEXAS
UTAH		716	191	907	-	250	1,157	48	-	59	-	107	-	-	-	82	1,346	UTAH
VERMONT		3,027	10	3,037	-	12	3,049	-	-	248	-	248	-	-	-	-	3,297	VERMONT
VIRGINIA 15/		440	780	1,220	-	1,495	2,715	-	-	-	-	-	-	-	-	223	2,938	VIRGINIA 15/
WASHINGTON		9,161	435	9,596	-	1,243	10,839	-	-	-	-	996	996	-	-	-	11,835	WASHINGTON
WEST VIRGINIA 16/		-	1,952	1,952	-	1,997	3,949	-	-	-	-	-	-	-	-	-	3,949	WEST VIRGINIA 16/
WISCONSIN		11,372	1,741	13,113	-	4,385	17,498	-	-	371	-	371	-	-	-	57	17,926	WISCONSIN
WYOMING		773	20	793	-	47	840	-	-	-	-	-	-	-	-	-	840	WYOMING
TOTALS		298,476	75,955	374,431	205	110,752	485,388	2,440	4,938	4,349	5,304	17,031	-	5,498	5,498	4,249	512,166	TOTALS

1/ INFORMATION PRESENTED HEREIN OBTAINED PRINCIPALLY FROM LOCAL AUTHORITIES BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES. SUPPLEMENTAL DATA OBTAINED FROM HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS. THE INADEQUACY OF THE SOURCE MATERIAL PREVENTS COMPLETE CLASSIFICATION OF DISBURSEMENTS ACCORDING TO THE CLASSIFICATION PROVIDED FOR IN THIS SERIES OF TABLES.

2/ DETAIL OF EXPENDITURES BY INDIVIDUAL PURPOSE WILL BE FOUND IN TABLE 26. THE "MISCELLANEOUS" ITEM SHOWN IN COLUMN 2, INCLUDES ADMINISTRATION, EQUIPMENT, AND OTHER EXPENDITURES.

3/ INFORMATION AVAILABLE DOES NOT PERMIT COMPLETE SEGREGATION OF DIRECT EXPENDITURES AND TRANSFERS.

4/ INCLUDES PAYMENT OF \$810,000 TO SINKING FUND.

5/ INCLUDES \$1,000 TRANSFERRED THROUGH THE STATE HIGHWAY DEPARTMENT TO THE FEDERAL GOVERNMENT FOR WORK ON FOREST ROADS.

6/ REPORTED AS TRANSFERS FROM COUNTIES, TOWNS, AND CITIES FOR CONSTRUCTION BY STATE HIGHWAY COMMISSION. MAY INCLUDE AMOUNTS TRANSFERRED FOR LOCAL ROADS AND SOME DIRECT EXPENDITURES WHICH ARE NOT SEGREGATED.

7/ FOR PUBLIC WELFARE.

8/ TRANSFERS TO COUNTY GENERAL FUNDS TO BE SPENT FOR NONHIGHWAY PURPOSES.

9/ INCLUDES PAYMENT OF \$158,000 TO SINKING FUNDS.

10/ RESPONSIBILITY FOR CONSTRUCTION AND MAINTENANCE OF ALL ROADS AND STREETS OUTSIDE OF INCORPORATED PLACES WAS TRANSFERRED TO THE STATE BY LEGISLATIVE ACTION JULY 1, 1931 BUT COUNTIES CONTINUE TO BE RESPONSIBLE FOR SERVICING LOCAL ROAD DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

11/ INCLUDES AN UNKNOWN AMOUNT OF FUNDS CONTRIBUTED BY CITIES.

12/ LOCAL GOVERNMENTS WERE AUTHORIZED TO USE MOTOR-VEHICLE AND MOTOR-FUEL TAX FUNDS FOR NONHIGHWAY PURPOSES.

13/ INCLUDES PAYMENTS OF STATE TAX ON COUNTY AND LOCAL INDEBTEDNESS.

14/ PAYMENTS ON COUNTY ROAD DEBT INCURRED FOR STATE HIGHWAY PURPOSES INCLUDED WITH PAYMENTS ON OBLIGATIONS FOR LOCAL RURAL ROADS.

15/ ONLY THREE COUNTIES CONTINUED HIGHWAY CONSTRUCTION AND MAINTENANCE ACTIVITIES AS A RESULT OF THE SECONDARY ROAD ACT EFFECTIVE JULY 1, 1932, ALTHOUGH ALL COUNTIES ARE RESPONSIBLE FOR SERVICING DEBT INCURRED FOR ROADS PRIOR TO THAT DATE.

16/ AUTHORITY OVER LOCAL RURAL ROADS WAS TRANSFERRED TO THE STATE BY LEGISLATIVE ACTION, JULY 1, 1933, BUT COUNTIES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

TABLE 16.—DISBURSEMENTS BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
DURING THE YEAR 1935

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-1 1935

STATE	SOURCE 2/	COUNTY AND LOCAL RURAL ROADS						STATE HIGHWAYS					CITY AND VILLAGE STREETS			NON-HIGHWAY PURPOSES	TOTAL	STATE
		CURRENT DIRECT EXPENDITURES			TRANS-FERS TO STATE	DEBT RETIRE-MENT	TOTAL	CURRENT DIRECT EXPENDITURES		TRANS-FERS TO STATE 4/	DEBT RETIRE-MENT	TOTAL	DIRECT EXPENDITURES FOR CAPITAL OUTLAY AND MAINTENANCE 2/	TRANSFERS TO CITIES AND VILLAGES 4/	TOTAL			
		CAPITAL OUTLAY, MAINTENANCE AND MISCELLANEOUS 3/	INTER-EST	TOTAL				CAPITAL OUTLAY AND MAINTENANCE 2/	INTER-EST									
ALABAMA	RSF	6,281	1,235	7,516	85	414	8,015	-	-	-	-	-	-	-	-	8,015	ALABAMA	
ARIZONA	EST.	1,283	701	1,984	-	807	2,791	-	-	-	-	-	-	-	-	2,791	ARIZONA	
ARKANSAS	FS	1,642	-	1,642	-	60	1,711	4	-	-	4	7	126	133	-	1,848	ARKANSAS	
CALIFORNIA	EST.	19,550	3,573	23,123	-	4,603	27,726	20	-	175	195	6,508	3,069	9,677	-	37,598	CALIFORNIA	
COLORADO	EST.	2,253	15	2,268	-	35	2,303	1,600	-	-	1,600	-	-	-	-	3,903	COLORADO	
CONNECTICUT	RSF	4,425	74	4,499	-	158	4,657	-	-	2,171	2,171	-	-	-	-	6,828	CONNECTICUT	
DELAWARE	(5/)	-	295	295	-	2,330	2,625	-	-	-	-	-	-	-	-	2,625	DELAWARE	
FLORIDA	EST.	3,117	6,250	9,367	-	3,000	12,367	-	-	50	50	-	-	-	-	12,417	FLORIDA	
GEORGIA	RSF	6,348	798	7,146	-	1,093	8,239	-	-	92	92	-	-	-	-	8,331	GEORGIA	
IDAHO	RSF	2,113	534	2,647	1	2,422	5,070	30	-	3	33	-	-	-	-	5,103	IDAHO	
ILLINOIS	FS	18,479	1,197	19,676	-	2,213	21,889	-	-	-	-	-	-	-	-	21,889	ILLINOIS	
INDIANA	FS	7,684	2,081	9,765	-	7,359	17,124	-	-	-	-	-	-	-	-	17,124	INDIANA	
IOWA	EST.	15,650	575	16,225	-	1,650	17,875	-	4,055	210	4,060	8,325	-	-	-	26,200	IOWA	
KANSAS	FS	9,247	707	9,954	-	2,091	12,045	-	-	-	-	-	4	4	-	12,049	KANSAS	
KENTUCKY	EST.	2,525	1,450	3,975	-	1,750	5,725	-	-	100	100	-	-	-	-	5,825	KENTUCKY	
LOUISIANA	FS	2,358	2,060	4,418	-	2,631	7,049	-	-	-	-	-	-	-	-	7,049	LOUISIANA	
MAINE	RSF	1,719	69	1,788	-	561	2,349	-	-	1,436	1,436	-	-	-	65	3,850	MAINE	
MARYLAND	EST.	1,100	640	1,740	18	1,000	2,758	-	-	-	-	-	-	-	-	2,758	MARYLAND	
MASSACHUSETTS	FS	4,678	57	4,735	-	296	5,031	-	-	-	-	-	524	524	-	5,556	MASSACHUSETTS	
MICHIGAN	FS	18,669	1,506	20,175	-	4,953	25,128	-	-	1	-	-	-	-	-	25,128	MICHIGAN	
MINNESOTA	FS	11,792	883	12,675	-	1,713	14,388	-	573	-	1,330	1,903	-	-	-	16,291	MINNESOTA	
MISSISSIPPI	RSF	5,919	2,934	8,853	-	3,455	12,308	-	-	132	132	-	445	445	-	12,440	MISSISSIPPI	
MISSOURI	FS	6,117	1,259	7,376	-	2,654	10,030	407	-	-	407	-	-	-	-	11,177	MISSOURI	
MONTANA	EST.	2,625	285	2,910	-	1,000	3,910	-	-	-	-	732	-	8	740	3,910	MONTANA	
NEBRASKA	EST.	6,750	150	6,900	-	450	7,350	-	-	35	35	-	-	-	-	7,385	NEBRASKA	
NEVADA	EST.	375	25	400	-	75	475	-	-	7	7	-	-	-	-	482	NEVADA	
NEW HAMPSHIRE	FS	1,285	18	1,303	-	60	1,363	235	-	49	284	-	-	-	-	1,647	NEW HAMPSHIRE	
NEW JERSEY	RSF	13,760	4,093	17,853	-	3,963	21,806	-	-	-	-	-	-	-	-	21,806	NEW JERSEY	
NEW MEXICO	RSF	281	36	317	-	38	355	-	-	10	10	-	-	-	-	365	NEW MEXICO	
NEW YORK	RSF	36,984	4,560	41,544	-	7,636	49,180	729	-	92	821	-	-	-	-	50,001	NEW YORK	
NORTH CAROLINA	EST.	-	4,397	4,397	-	2,500	6,897	-	-	-	-	-	-	-	-	6,897	NORTH CAROLINA	
NORTH DAKOTA	FS	2,393	54	2,447	-	111	2,558	-	-	-	-	-	-	-	-	2,560	NORTH DAKOTA	
OHIO	FS	16,826	2,324	19,150	-	11,298	30,448	-	-	68	68	136	2	138	-	30,654	OHIO	
OKLAHOMA	FS	5,023	1,642	6,665	-	2,688	9,353	-	-	60	60	-	1	1	-	9,414	OKLAHOMA	
OREGON	EST.	3,300	1,050	4,350	-	1,600	5,950	-	-	134	134	-	-	-	-	6,084	OREGON	
PENNSYLVANIA	(6/)	10,950	6,539	17,489	-	8,599	26,088	-	-	15	15	-	-	-	499	26,602	PENNSYLVANIA	
RHODE ISLAND	EST.	350	30	380	-	55	435	-	-	-	-	-	-	-	-	435	RHODE ISLAND	
SOUTH CAROLINA	EST.	2,350	2,000	4,350	-	3,000	7,350	-	-	31	31	-	-	-	-	7,361	SOUTH CAROLINA	
SOUTH DAKOTA	FS	2,448	7	2,455	-	84	2,539	-	-	-	-	-	-	-	-	2,539	SOUTH DAKOTA	
TENNESSEE	RSF	5,722	3,306	9,028	-	1,066	10,101	-	-	-	-	-	-	-	-	10,101	TENNESSEE	
TEXAS	FS	21,137	5,938	27,075	-	7/ 11,184	38,259	-	5,100	-	(7/)	5,100	-	-	-	43,359	TEXAS	
UTAH	FS	670	173	843	-	356	1,199	-	-	40	40	-	-	9	9	1,248	UTAH	
VERMONT	FS	2,373	8	2,381	-	12	2,393	-	-	220	220	-	25	25	-	2,638	VERMONT	
VIRGINIA	(8/)	268	791	1,059	-	1,327	2,386	-	-	-	-	-	-	-	-	2,386	VIRGINIA	
WASHINGTON	EST.	9,225	431	9,656	-	1,245	10,901	-	-	-	-	-	-	-	-	10,901	WASHINGTON	
WEST VIRGINIA	FS	-	1,752	1,752	-	3,669	5,421	-	-	-	-	-	-	-	-	5,421	WEST VIRGINIA	
WISCONSIN	FS	13,857	175	14,032	-	1,324	15,356	1,922	1,557	-	3,835	7,314	363	363	-	23,033	WISCONSIN	
WYOMING	RSF	759	10	769	-	40	809	-	-	-	-	-	-	-	-	809	WYOMING	
TOTALS		315,627	68,697	384,324	104	110,637	495,065	4,947	11,285	5,131	9,225	30,588	7,857	4,204	12,061	564	538,278	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN THREE STATES: DELAWARE (JULY 1, 1935), NORTH CAROLINA (JULY 1, 1931), AND WEST VIRGINIA (JULY 1, 1933). A SIMILAR TRANSFER OF AUTHORITY AND RESPONSIBILITY WAS EFFECTED IN VIRGINIA (JULY 1, 1932) EXCEPT THAT THREE COUNTIES, ARLINGTON, HENRICO AND WARWICK RETAIN CONTROL OVER THEIR SECONDARY ROADS. THE LOCAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

2/ FS - FISCAL STUDY REPORTS PREPARED BY THE STATE HIGHWAY PLANNING SURVEYS; RSF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES; EST. - ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, OR DATA AVAILABLE FOR OTHER YEARS.

3/ DETAIL OF EXPENDITURES BY INDIVIDUAL PURPOSE WILL BE FOUND IN TABLE 27. THE "MISCELLANEOUS" ITEM SHOWN IN COLUMN 2 INCLUDES ADMINISTRATION, EQUIPMENT, AND OTHER EXPENDITURES.

4/ INFORMATION AVAILABLE DOES NOT PERMIT COMPLETE SEGREGATION OF DIRECT EXPENDITURES AND TRANSFERS.

5/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

6/ DATA FOR SECOND CLASS TOWNSHIPS OBTAINED FROM RECORDS OF BUREAU OF INTERNAL AFFAIRS, EXPENDITURES OF COUNTIES FOR CONSTRUCTION AND MAINTENANCE OF HIGHWAYS OBTAINED FROM COUNTY ACCOUNTS.

7/ PAYMENTS ON COUNTY DEBT INCURRED FOR STATE-HIGHWAY PURPOSES INCLUDED WITH PAYMENTS ON OBLIGATIONS FOR LOCAL RURAL ROADS.

8/ FROM "REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

TABLE 17.—DISBURSEMENTS BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES DURING THE YEAR 1936

(AMOUNTS IN THOUSANDS OF DOLLARS)

STATE	SOURCE	COUNTY AND LOCAL RURAL ROADS				STATE HIGHWAYS				CITY AND VILLAGE STREETS				NON-HIGHWAY PURPOSES	TOTAL	STATE
		CURRENT DIRECT EXPENDITURES		DEBT RETIREMENT	TRANSFERS TO STATE	TOTAL	CURRENT DIRECT EXPENDITURES	DEBT RETIREMENT	TRANSFERS TO STATE	TOTAL	DIRECT EXPENDITURES FOR CAPITAL OUTLAY AND MAINTENANCE	TRANSFERS TO CITIES AND VILLAGES	TOTAL			
		CAPITAL OUTLAY, MAINTENANCE AND MISCELLANEOUS	INTER-EST													
ALABAMA	FS	6,425	1,266	7,691	1,013	8,704	478	440	888	—	74	74	—	9,566	ALABAMA	
ARIZONA	FS	1,205	780	1,985	993	2,978	—	—	—	—	—	—	—	2,978	ARIZONA	
ARKANSAS	LF	2,129	38	2,167	38	2,205	265	—	265	—	174	174	—	2,379	ARKANSAS	
CALIFORNIA	FS	17,792	3,427	21,219	4,327	25,546	—	—	—	—	2,988	2,988	—	28,534	CALIFORNIA	
COLORADO	LF	2,412	23	2,435	4	2,439	2,283	—	2,283	—	—	—	—	4,722	COLORADO	
CONNECTICUT	EST.	3,100	150	3,250	450	3,700	—	—	—	—	—	—	—	3,700	CONNECTICUT	
DELAWARE	(6)	—	239	239	170	409	75	—	—	—	—	—	—	484	DELAWARE	
FLORIDA	FS	3,717	6,264	9,981	3,895	13,876	—	—	—	—	—	—	—	13,876	FLORIDA	
GEORGIA	RSF	7,473	822	8,295	1,088	9,383	—	—	—	—	—	—	—	9,383	GEORGIA	
IDAHO	LF	1,882	453	2,335	1,256	3,591	—	—	—	—	—	—	—	3,591	IDAHO	
ILLINOIS	EST.	20,590	1,096	21,686	2,350	24,036	—	—	—	—	—	—	—	24,036	ILLINOIS	
INDIANA	LF	9,134	1,587	10,721	7,117	17,838	—	—	—	—	—	—	—	17,838	INDIANA	
IOWA	EST.	17,000	515	17,515	1,750	19,265	—	—	—	—	—	—	—	19,265	IOWA	
KANSAS	EST.	10,300	695	10,995	2,690	13,685	—	—	—	—	—	—	—	13,685	KANSAS	
KENTUCKY	FS	2,671	1,363	4,034	1,932	5,966	245	—	—	—	—	—	—	6,211	KENTUCKY	
LOUISIANA	EST.	3,317	1,978	5,295	3,665	8,960	—	—	—	—	—	—	—	8,960	LOUISIANA	
MAINE	FS	2,169	52	2,221	123	2,344	—	—	—	—	—	—	—	2,344	MAINE	
MARYLAND	FS	1,243	668	1,911	1,235	3,146	—	—	—	—	—	—	—	3,146	MARYLAND	
MASSACHUSETTS	EST.	5,783	42	5,825	150	5,975	—	—	—	—	—	—	—	5,975	MASSACHUSETTS	
MICHIGAN	EST.	17,500	1,502	19,002	4,016	23,018	—	—	—	—	—	—	—	23,018	MICHIGAN	
MINNESOTA	EST.	15,150	916	16,066	1,650	17,716	—	—	—	—	—	—	—	17,716	MINNESOTA	
MISSISSIPPI	RSF	6,313	2,835	9,148	2,992	12,140	—	—	—	—	—	—	—	12,140	MISSISSIPPI	
MISSOURI	LF	5,843	1,169	7,012	2,891	9,903	155	—	—	—	—	—	—	10,058	MISSOURI	
MONTANA	FS	2,551	907	3,458	2,858	6,316	—	—	—	—	—	—	—	6,316	MONTANA	
NEBRASKA	FS	7,154	119	7,273	618	7,891	—	—	—	—	—	—	—	7,891	NEBRASKA	
NEVADA	FS	428	21	449	68	517	—	—	—	—	—	—	—	517	NEVADA	
NEW HAMPSHIRE	EST.	1,445	15	1,460	60	1,520	—	—	—	—	—	—	—	1,520	NEW HAMPSHIRE	
NEW JERSEY	EST.	12,700	2,780	15,480	5,020	20,500	—	—	—	—	—	—	—	20,500	NEW JERSEY	
NEW MEXICO	FS	280	49	329	60	389	—	—	—	—	—	—	—	389	NEW MEXICO	
NEW YORK	RSF	37,160	3,278	40,438	4,454	44,892	800	—	—	—	—	—	—	45,692	NEW YORK	
NORTH CAROLINA	EST.	2,566	266	2,832	2,500	5,332	—	—	—	—	—	—	—	5,332	NORTH CAROLINA	
NORTH DAKOTA	RSF	—	36	36	118	154	—	—	—	—	—	—	—	154	NORTH DAKOTA	
OHIO	LF	22,041	1,311	23,352	9,668	33,020	—	—	—	—	—	—	—	33,020	OHIO	
OKLAHOMA	EST.	5,250	1,500	6,750	2,875	9,625	—	—	—	—	—	—	—	9,625	OKLAHOMA	
OREGON	FS	3,542	1,078	4,620	1,672	6,292	—	—	—	—	—	—	—	6,292	OREGON	
PENNSYLVANIA	(8)	15,778	5,744	21,522	8,171	30,220	—	—	—	—	—	—	—	30,220	PENNSYLVANIA	
RHODE ISLAND	(8)	618	6	624	12	636	—	—	—	—	—	—	—	636	RHODE ISLAND	
SOUTH CAROLINA	FS	2,943	2,002	4,945	3,863	8,808	—	—	—	—	—	—	—	8,808	SOUTH CAROLINA	
SOUTH DAKOTA	EST.	2,800	5	2,805	70	2,875	—	—	—	—	—	—	—	2,875	SOUTH DAKOTA	
TENNESSEE	RSF	3,984	3,178	7,162	2,026	9,188	—	—	—	—	—	—	—	9,188	TENNESSEE	
TEXAS	EST.	23,000	5,800	28,800	10,114	38,914	—	—	—	—	—	—	—	38,914	TEXAS	
UTAH	EST.	850	150	1,000	375	1,375	—	—	—	—	—	—	—	1,375	UTAH	
VERMONT	FS	2,540	5	2,545	2,626	5,171	—	—	—	—	—	—	—	5,171	VERMONT	
VIRGINIA	EST.	505	765	1,270	719	1,989	—	—	—	—	—	—	—	1,989	VIRGINIA	
WASHINGTON	(10)	10,415	361	10,776	1,284	12,060	—	—	—	—	—	—	—	12,060	WASHINGTON	
WEST VIRGINIA	EST.	18,581	1,377	19,958	1,904	21,862	—	—	—	—	—	—	—	21,862	WEST VIRGINIA	
WISCONSIN	EST.	900	297	1,197	672	1,869	—	—	—	—	—	—	—	1,869	WISCONSIN	
WYOMING	FS	—	7	7	37	44	—	—	—	—	—	—	—	44	WYOMING	
TOTALS		342,610	62,746	405,356	106,035	511,391	6,339	16,643	13,114	6,983	3,930	10,913	2,044	599,817	TOTALS	

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY HAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

2/ FS— FISCAL STUDY REPORTS PREPARED BY THE STATE HIGHWAY PLANNING SURVEYS; LF— COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; RSF— COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES; EST.— ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, OR DATA AVAILABLE FOR OTHER YEARS.

3/ DETAIL OF EXPENDITURES BY INDIVIDUAL PURPOSE WILL BE FOUND IN TABLE 28. THE "MISCELLANEOUS" ITEM SHOWN IN COLUMN 2 INCLUDES ADMINISTRATION, EQUIPMENT, AND OTHER EXPENDITURES.

4/ INFORMATION AVAILABLE DOES NOT PERMIT COMPLETE SEGREGATION OF DIRECT EXPENDITURES AND TRANSFERS. FROM PROCEEDS OF BONDS WHICH COUNTIES WERE AUTHORIZED TO ISSUE FOR THE CONSTRUCTION OF THE MIDDLETOWN BRIDGE AND HERRITT PARKWAY.

5/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

6/ INCLUDES DATA FOR TOWNS 2,500 OR LESS POPULATION.

7/ DATA FOR SECOND CLASS TOWNSHIPS ARE FROM RECORDS OF BUREAU OF INTERNAL AFFAIRS, EXPENDITURES BY COUNTIES FOR HIGHWAY CONSTRUCTION AND MAINTENANCE OBTAINED FROM COUNTY ACCOUNTS.

8/ REPRESENTS DATA FOR TOWNS OF 5,000 OR LESS POPULATION.

9/ PAYMENTS ON COUNTY DEBT INCURRED FOR STATE HIGHWAY PURPOSES INCLUDED WITH PAYMENTS ON OBLIGATIONS FOR LOCAL RURAL ROADS.

10/ BASED ON *REPORT OF THE STATE TAX COMMISSIONER.*

TABLE 18.—DISBURSEMENTS BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
DURING THE YEAR 1937 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-1 1937

STATE	SOURCE 2/	COUNTY AND LOCAL RURAL ROADS						STATE HIGHWAYS					CITY AND VILLAGE STREETS			NON-HIGHWAY PURPOSES	TOTAL	STATE
		CURRENT DIRECT EXPENDITURES			TRANS-FERS TO STATE	DEBT RETIRE-MENT	TOTAL	CURRENT DIRECT EXPENDITURES		TRANS-FERS TO STATE 4/	DEBT RETIRE-MENT	TOTAL	DIRECT EXPENDITURES FOR CAPITAL OUTLAY AND MAINTENANCE 2/	TRANS-FERS TO CITIES AND VILLAGES 4/	TOTAL			
		CAPITAL OUTLAY, MAINTENANCE AND MISCELLANEOUS 2/	INTER-EST	TOTAL				CAPITAL OUTLAY AND MAINTENANCE 2/	INTER-EST									
ALABAMA	LF	7,047	1,169	8,816	-	1,546	10,362	111	-	528	-	699	-	135	135	111	11,247	ALABAMA
ARIZONA	LF	1,057	760	2,417	-	1,187	3,604	-	-	-	-	-	-	-	21	-	3,625	ARIZONA
ARKANSAS	LF	1,767	-	1,767	-	111	1,878	-	-	-	-	-	214	214	-	-	2,092	ARKANSAS
CALIFORNIA	LF	23,273	2,181	25,454	66	5,375	30,895	7	-	54	-	61	347	3,896	4,243	69	35,268	CALIFORNIA
COLORADO	LF	2,502	26	2,528	-	5	2,633	2,517	-	-	-	2,517	3	-	3	52	5,205	COLORADO
CONNECTICUT	EST.	3,225	130	3,355	290	455	4,100	-	242	5/ 9,555	782	10,579	-	-	-	-	14,679	CONNECTICUT
DELAWARE	(6/)	-	245	245	-	275	520	-	-	-	-	-	-	-	-	-	520	DELAWARE
FLORIDA	LF	4,353	8,674	13,027	-	30,720	43,747	47	-	22	-	69	-	311	311	385	44,512	FLORIDA
GEORGIA	LF	7,617	824	8,441	-	999	9,440	225	-	-	-	225	1	1	1	160	9,826	GEORGIA
IDAHO	LF	2,182	403	2,585	10	1,092	3,687	66	-	28	-	94	25	18	43	41	3,865	IDAHO
ILLINOIS	EST.	25,330	1,094	26,424	-	2,675	29,099	-	-	-	-	-	-	-	-	-	29,099	ILLINOIS
INDIANA	LF	10,534	11,231	21,765	-	6,287	18,052	-	-	-	-	-	-	-	-	63	18,115	INDIANA
IOWA	LF	18,257	440	18,697	-	1,754	20,451	-	2,422	2,787	11,104	16,313	-	-	45	36,809	IOWA	
KANSAS	LF	10,519	552	11,071	20	2,095	13,186	-	-	-	-	-	17	17	3	13,206	KANSAS	
KENTUCKY	EST.	2,775	1,240	4,015	-	1,460	5,475	-	-	50	-	50	-	-	-	-	5,525	KENTUCKY
LOUISIANA	LF	2,864	1,920	4,784	-	4,346	9,130	-	-	-	-	-	2	6	8	-	9,138	LOUISIANA
MAINE	LF	2,275	57	2,332	740	150	3,222	-	-	155	-	155	-	-	-	-	3,377	MAINE
MARYLAND	LF	1,259	642	1,901	130	865	2,896	-	-	-	-	-	39	39	85	3,020	MARYLAND	
MASSACHUSETTS	EST.	5,421	36	5,457	1	213	5,671	-	-	-	-	-	-	-	-	-	5,671	MASSACHUSETTS
MICHIGAN	LF	20,288	1,563	21,851	-	14,152	36,003	-	-	-	-	-	-	-	1	36,004	MICHIGAN	
MINNESOTA	LF	10,277	803	17,080	230	1,958	19,268	-	480	-	1,333	1,813	171	29	200	20	21,301	MINNESOTA
MISSISSIPPI	RSF	7,968	2,665	10,633	-	3,482	14,115	-	-	174	-	174	-	-	-	-	14,289	MISSISSIPPI
MISSOURI	7/ LF	5,825	1,089	6,914	-	3,041	9,955	8/ 22	-	8	-	30	676	151	827	85	10,897	MISSOURI
MONTANA	LF	2,806	231	3,037	1	1,633	4,671	-	-	-	-	-	-	10	10	-	4,681	MONTANA
NEBRASKA	LF	6,918	149	7,097	-	551	7,648	1,850	-	20	-	1,870	-	35	35	22	9,575	NEBRASKA
NEVADA	LF	463	2	465	2	11	478	-	-	20	-	101	-	18	18	-	597	NEVADA
NEW HAMPSHIRE	LF	1,486	13	1,499	72	64	1,635	248	-	16	-	276	-	-	-	-	1,911	NEW HAMPSHIRE
NEW JERSEY	LF	12,729	3,291	16,020	-	6,915	22,935	-	-	181	-	181	-	4	4	-	23,120	NEW JERSEY
NEW MEXICO	LF	345	48	393	-	76	469	29	-	-	-	29	-	-	1	-	499	NEW MEXICO
NEW YORK	2/ LF	45,633	4,824	50,457	-	11,779	62,236	-	-	-	-	-	-	-	6	62,242	NEW YORK	
NORTH CAROLINA	EST.	-	4,134	4,134	-	-	2,500	-	-	-	-	-	-	-	-	-	6,634	NORTH CAROLINA
NORTH DAKOTA	LF	2,809	41	2,850	-	157	3,007	-	-	-	-	-	-	-	-	-	3,072	NORTH DAKOTA
OHIO	LF	24,384	1,413	25,797	-	8,017	33,814	-	-	60	-	60	74	-	74	313	34,261	OHIO
OKLAHOMA	LF	7,122	1,526	8,648	-	2,080	10,728	-	-	-	-	-	-	-	-	-	10,728	OKLAHOMA
OREGON	LF	4,222	1,102	5,324	-	1,939	7,263	-	-	80	-	80	12	242	254	6	7,603	OREGON
PENNSYLVANIA	(10/)	10,414	5,104	15,518	-	7,865	23,383	-	-	13	-	13	-	-	385	-	23,761	PENNSYLVANIA
RHODE ISLAND	LF	249	8	257	-	15	272	36	-	-	-	36	-	-	-	-	308	RHODE ISLAND
SOUTH CAROLINA	EST.	4,791	1,449	6,240	-	3,246	9,486	-	-	1,770	-	1,770	-	-	-	-	11,256	SOUTH CAROLINA
SOUTH DAKOTA	LF	3,861	9	3,870	-	11/ 265	4,135	455	-	-	-	455	1	-	1	30	4,621	SOUTH DAKOTA
TENNESSEE	LF	6,793	3,212	10,005	126	3,312	13,443	200	-	-	-	200	-	100	100	23	13,765	TENNESSEE
TEXAS	EST.	23,900	6,055	29,955	-	6,376	36,331	1,300	4,520	16	4,124	9,960	175	-	175	610	47,776	TEXAS
UTAH	LF	1,050	125	1,175	30	426	1,631	-	-	-	-	-	1	-	1	28	1,660	UTAH
VERMONT	LF	2,736	7	2,743	-	28	2,771	-	-	273	-	273	-	28	28	-	3,074	VERMONT
VIRGINIA	(12/)	335	703	1,038	-	920	1,958	-	-	-	-	-	-	-	-	-	1,958	VIRGINIA
WASHINGTON	LF	8,784	339	9,123	-	1,553	10,676	-	-	-	-	-	5	-	5	99	10,780	WASHINGTON
WEST VIRGINIA	(13/)	-	1,287	1,287	-	1,905	3,192	-	-	-	-	-	-	-	-	-	3,192	WEST VIRGINIA
WISCONSIN	LF	18,694	300	18,994	221	14/ 859	20,074	476	1,014	3,041	4,187	8,718	-	216	216	419	29,427	WISCONSIN
WYOMING	LF	961	10	971	-	18	989	-	-	7	-	7	-	-	-	-	996	WYOMING
TOTALS		375,430	63,126	438,556	1,939	146,753	587,248	7,589	8,694	18,870	21,595	56,748	1,492	5,471	6,963	3,749	654,708	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVING BEST INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; RSF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ DETAIL OF EXPENDITURES BY INDIVIDUAL PURPOSE WILL BE FOUND IN TABLE 29. THE "MISCELLANEOUS" ITEM SHOWN IN COLUMN 2 INCLUDES ADMINISTRATION, EQUIPMENT, AND OTHER EXPENDITURES.

4/ INFORMATION AVAILABLE DOES NOT PERMIT COMPLETE SEGREGATION OF DIRECT EXPENDITURES AND TRANSFERS.

5/ FROM PROCEEDS OF BONDS ISSUED BY COUNTIES FOR CONSTRUCTION OF HERRITT PARKWAY AND MIDDLETOWN-PORTLAND BRIDGE.

6/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

7/ ALSO INCLUDES ESTIMATED DISBURSEMENTS BY TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

8/ INCLUDES APPROXIMATELY \$2,000 MISCELLANEOUS EXPENDITURES.

9/ ALSO INCLUDES ESTIMATED DISBURSEMENTS BY COUNTIES.

10/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS AND COUNTY RECORDS.

11/ PAYMENT OF REGISTERED WARRANTS FROM PROCEEDS OF BONDS.

12/ FROM "REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

13/ FROM "REPORT OF THE STATE TAX COMMISSIONER."

14/ INCLUDES ADVANCES REPAID TO CITIES AND VILLAGES.

TABLE 19.—DISBURSEMENTS BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
DURING THE YEAR 1938 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-1
1938

STATE	SOURCE 2/	COUNTY AND LOCAL RURAL ROADS						STATE HIGHWAYS					CITY AND VILLAGE STREETS			NON-HIGHWAY PURPOSES	TOTAL	STATE	
		CURRENT DIRECT EXPENDITURES			TRANSFERS TO STATE	DEBT RETIREMENT	TOTAL	CURRENT DIRECT EXPENDITURES		TRANSFERS TO STATE 4/	DEBT RETIREMENT	TOTAL	DIRECT EXPENDITURES FOR CAPITAL OUTLAY AND MAINTENANCE 2/	TRANSFERS TO CITIES AND VILLAGES 4/	TOTAL				
		CAPITAL OUTLAY, MAINTENANCE AND MISCELLANEOUS 3/	INTEREST	TOTAL				CAPITAL OUTLAY AND MAINTENANCE 3/	INTEREST										
ALABAMA	LF	9,050	1,438	10,488	-	3,344	13,832	-	-	1,469	-	1,469	-	3	3	88	15,392	ALABAMA	
ARIZONA	LF	1,766	763	2,529	100	1,269	3,898	-	-	-	-	-	-	-	-	49	3,947	ARIZONA	
ARKANSAS	LF	2,202	-	2,202	-	34	2,236	-	-	-	-	-	12	210	222	-	2,458	ARKANSAS	
CALIFORNIA	LF	21,592	2,724	24,316	620	5,355	30,291	9	-	19	-	28	220	2,913	3,133	135	33,587	CALIFORNIA	
COLORADO	LF	2,751	20	2,771	-	3	2,776	2,606	-	-	-	2,606	10	-	10	52	5,444	COLORADO	
CONNECTICUT	FS	3,393	121	3,514	294	366	4,174	-	310	-	1,350	1,660	-	-	-	-	5,834	CONNECTICUT	
DELAWARE	(5/)	-	235	235	-	270	505	-	-	-	-	-	-	-	-	-	505	DELAWARE	
FLORIDA	LF	8,156	7,426	15,582	-	14,893	30,475	82	-	367	-	449	-	363	363	133	31,420	FLORIDA	
GEORGIA	LF	7,549	802	8,351	-	1,044	9,395	370	-	-	-	370	44	-	44	452	10,261	GEORGIA	
IDAHO	LF	2,266	382	2,648	22	1,078	3,748	89	-	14	-	103	10	30	40	28	3,919	IDAHO	
ILLINOIS	LF	22,398	1,100	23,498	-	3,212	26,710	396	-	-	-	396	4,028	-	4,028	15	31,149	ILLINOIS	
INDIANA	LF	9,450	940	10,390	-	4,759	15,149	-	-	-	-	-	-	-	-	64	15,213	INDIANA	
IOWA	LF	18,316	381	18,697	-	1,660	20,357	-	2,199	2,376	6,888	11,463	-	-	-	209	32,029	IOWA	
KANSAS	LF	11,225	499	11,724	126	2,273	14,123	-	-	-	-	-	-	46	46	2	14,171	KANSAS	
KENTUCKY	LF	2,907	1,130	4,037	2	1,100	5,139	259	-	29	-	288	-	-	-	71	5,498	KENTUCKY	
LOUISIANA	LF	3,175	1,797	4,972	-	2,605	7,577	-	-	-	-	-	1	3	4	19	7,600	LOUISIANA	
MAINE	LF	2,340	59	2,399	827	227	3,453	-	-	207	-	207	-	7	7	-	3,667	MAINE	
MARYLAND	LF	1,405	603	2,008	281	883	3,172	-	-	-	-	-	39	39	39	41	3,252	MARYLAND	
MASSACHUSETTS	EST.	5,923	33	5,956	1	136	6,093	-	-	-	-	-	-	-	-	-	6,093	MASSACHUSETTS	
MICHIGAN	LF	19,426	1,220	20,646	-	4,671	25,317	-	-	-	-	-	-	-	-	-	25,317	MICHIGAN	
MINNESOTA	LF	17,011	766	17,777	302	1,772	19,851	-	342	-	1,462	1,804	143	45	188	214	22,057	MINNESOTA	
MISSISSIPPI	LF	8,309	2,730	11,039	-	5,933	16,972	19	-	-	-	19	32	220	252	413	17,656	MISSISSIPPI	
MISSOURI	6/ LF	6,149	1,027	7,176	-	2,952	10,128	30	-	2	-	32	640	20	660	101	10,921	MISSOURI	
MONTANA	LF	2,826	167	2,993	-	670	3,663	-	-	-	-	-	73	73	20	3,756	MONTANA		
NEBRASKA	LF	6,605	202	6,807	12	465	7,284	53	-	2	-	53	31	31	73	7,441	NEBRASKA		
NEVADA	LF	516	2	518	2	11	531	12	11	2	58	83	12	12	-	626	NEVADA		
NEW HAMPSHIRE	LF	1,758	15	1,773	66	90	1,929	193	-	19	-	212	-	-	-	2,141	NEW HAMPSHIRE		
NEW JERSEY	LF	14,759	2,741	17,500	29	6,330	23,853	-	-	5	-	5	-	-	-	23,858	NEW JERSEY		
NEW MEXICO	LF	437	36	473	-	133	606	22	-	-	-	22	-	1	1	629	NEW MEXICO		
NEW YORK	8/ LF	49,407	4,528	53,935	-	12,153	66,088	-	-	-	-	-	-	-	-	10	66,098	NEW YORK	
NORTH CAROLINA	EST.	-	4,003	4,003	-	2,500	6,503	-	-	-	-	-	-	-	-	-	6,503	NORTH CAROLINA	
NORTH DAKOTA	9/ LF	2,865	69	2,934	-	552	3,486	-	-	-	-	-	-	-	-	346	3,832	NORTH DAKOTA	
OHIO	LF	28,854	1,625	30,479	-	6,614	37,093	-	-	39	-	39	122	-	122	650	37,904	OHIO	
OKLAHOMA	LF	7,092	1,290	8,382	-	1,593	9,975	-	-	-	-	-	-	-	-	-	9,975	OKLAHOMA	
OREGON	LF	4,756	940	5,696	22	1,862	7,580	-	-	164	-	164	2	224	226	56	8,026	OREGON	
PENNSYLVANIA	(10/)	10,108	4,417	14,525	-	8,775	23,300	-	-	-	-	-	-	-	304	23,604	PENNSYLVANIA		
RHODE ISLAND	LF	279	7	286	-	15	301	32	-	-	-	32	-	-	-	333	333	RHODE ISLAND	
SOUTH CAROLINA	EST.	4,308	1,500	5,808	-	4,035	9,843	-	-	1,353	-	1,353	-	-	-	11,196	11,196	SOUTH CAROLINA	
SOUTH DAKOTA	LF	3,976	7	3,983	-	35	4,048	373	-	-	-	373	11	-	11	24	4,426	SOUTH DAKOTA	
TENNESSEE	LF	6,330	3,171	9,501	714	11/ 3,371	13,886	114	-	-	-	114	-	-	-	1,289	14,989	TENNESSEE	
TEXAS	EF	25,864	6,200	32,064	-	16,193	48,257	1,332	4,362	45	5,955	11,694	181	-	181	613	60,745	TEXAS	
UTAH	LF	1,298	127	1,425	35	492	1,952	-	-	-	-	15	-	15	31	1,998	1,998	UTAH	
VERMONT	LF	2,958	7	2,965	-	43	3,008	-	-	289	-	289	-	29	29	8	3,334	VERMONT	
VIRGINIA	(12/)	348	680	1,028	-	774	1,802	-	-	-	-	-	-	-	-	-	1,802	1,802	VIRGINIA
WASHINGTON	LF	8,709	272	8,981	-	1,117	10,098	-	-	-	-	-	2	-	2	2	10,102	WASHINGTON	
WEST VIRGINIA	(13/)	-	1,198	1,198	-	1,904	3,102	-	-	-	-	-	-	-	-	-	3,102	3,102	WEST VIRGINIA
WISCONSIN	LF	17,827	283	18,110	504	14/ 919	19,533	290	894	1,832	3,899	6,915	-	516	516	237	27,201	WISCONSIN	
WYOMING	LF	1,031	9	1,040	-	16	1,056	1	-	12	-	13	-	-	-	-	1,069	1,069	WYOMING
TOTALS		389,670	59,692	449,362	3,953	130,503	583,818	6,282	8,118	8,243	19,612	42,255	5,473	4,785	10,258	5,749	642,080	TOTALS	

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; FS- FISCAL STUDY REPORTS PREPARED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ DETAIL OF EXPENDITURES BY INDIVIDUAL PURPOSE WILL BE FOUND IN TABLE 30. THE "MISCELLANEOUS" ITEM SHOWN IN COLUMN 2 INCLUDES ADMINISTRATION, EQUIPMENT, AND OTHER EXPENDITURES.

4/ INFORMATION AVAILABLE DOES NOT PERMIT COMPLETE SEGREGATION OF DIRECT EXPENDITURES AND TRANSFERS.

5/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

6/ ALSO INCLUDES ESTIMATED DISBURSEMENTS BY TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

7/ INCLUDES APPROXIMATELY \$12,000 FOR ADMINISTRATION AND MISCELLANEOUS EXPENDITURES.

8/ ALSO INCLUDES ESTIMATED DISBURSEMENTS BY COUNTIES.

9/ ALSO INCLUDES ESTIMATED DISBURSEMENTS BY TOWNSHIPS.

10/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS AND COUNTY RECORDS, AND DATA AVAILABLE FOR OTHER YEARS.

11/ INCLUDES \$614,500 STATE EXCHANGED BONDS.

12/ BASED ON "REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

13/ BASED ON "REPORT OF THE STATE TAX COMMISSIONER."

14/ INCLUDES ADVANCES REPAYED TO CITIES AND VILLAGES.

TABLE 20.—DISBURSEMENTS BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
DURING THE YEAR 1939 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-1
1939

STATE	SOURCE 2/	COUNTY AND LOCAL RURAL ROADS						STATE HIGHWAYS					CITY AND VILLAGE STREETS			NON-HIGHWAY PURPOSES	TOTAL	STATE	
		CURRENT DIRECT EXPENDITURES			TRANS-FERS TO STATE	DEBT RETIRE-MENT	TOTAL	CURRENT DIRECT EXPENDITURES			TRANS-FERS TO STATE 4/	DEBT RETIRE-MENT	TOTAL	DIRECT EXPENDI-TURES FOR CAPI-TAL OUTLAY AND MAINTENANCE 2/	TRANS-FERS TO CITIES AND VILLAGES 4/				TOTAL
		CAPITAL OUTLAY, MAINTENANCE AND MISCEL-LANEOUS 2/	INTER-EST	TOTAL				CAPITAL OUTLAY AND MAINTENANCE 2/	INTER-EST	TOTAL									
ALABAMA	LF	8,928	1,415	10,343	-	3,406	13,749	2	-	2,269	-	2,271	-	167	167	8	16,195	ALABAMA	
ARIZONA	LF	1,712	591	2,303	28	917	3,248	-	-	-	-	-	1	-	1	69	3,318	ARIZONA	
ARKANSAS	LF	2,287	-	2,287	-	89	2,376	-	-	-	-	-	-	245	245	-	2,621	ARKANSAS	
CALIFORNIA	LF	19,184	3,154	22,338	283	7,029	29,650	-	-	64	-	64	367	2,479	2,846	45	32,605	CALIFORNIA	
COLORADO	LF	2,672	22	2,694	-	4	2,698	2,208	-	-	-	2,208	15	-	15	60	4,981	COLORADO	
CONNECTICUT	LF	3,634	112	3,746	204	394	4,344	-	297	-	1,350	1,647	-	144	144	3	6,138	CONNECTICUT	
DELAWARE	(5/)	224	224	-	-	285	509	-	-	-	-	-	-	-	-	-	509	DELAWARE	
FLORIDA	LF	5,224	6,225	11,449	-	11,974	23,423	111	-	160	-	271	-	359	359	526	24,579	FLORIDA	
GEORGIA	LF	7,444	788	8,232	-	1,310	9,542	293	-	-	-	293	102	-	102	954	10,891	GEORGIA	
IDAHO	LF	2,518	329	2,847	61	1,050	3,958	58	-	1	-	59	17	50	67	36	4,120	IDAHO	
ILLINOIS	LF	21,688	1,134	22,822	-	3,437	26,259	399	-	-	-	399	5,547	-	5,547	47	32,252	ILLINOIS	
INDIANA	LF	9,402	721	10,123	-	3,702	13,825	-	-	-	-	-	-	-	-	10	15,835	INDIANA	
IOWA	LF	19,606	312	19,918	-	1,687	21,605	-	2,073	889	6,623	9,585	-	-	-	200	31,390	IOWA	
KANSAS	LF	11,538	426	11,964	338	-	14,597	-	-	-	-	-	-	18	18	1	14,616	KANSAS	
KENTUCKY	LF	2,523	1,023	3,546	-	1,153	4,699	314	-	18	-	332	-	-	-	80	5,111	KENTUCKY	
LOUISIANA	LF	3,502	1,654	5,156	-	2,711	7,867	-	-	-	-	-	1	3	4	51	7,922	LOUISIANA	
MAINE	EST.	2,372	49	2,421	674	354	3,459	-	-	179	-	179	-	-	-	-	3,638	MAINE	
MARYLAND	LF	1,714	566	2,280	49	936	3,265	-	-	-	-	-	-	39	39	55	3,359	MARYLAND	
MASSACHUSETTS	EST.	5,286	30	5,316	1	144	5,461	-	-	-	-	-	-	-	-	-	5,461	MASSACHUSETTS	
MICHIGAN	LF	19,918	1,025	20,943	-	6,394	27,337	-	-	-	-	-	-	-	-	-	27,337	MICHIGAN	
MINNESOTA	LF	18,798	755	19,553	217	1,804	21,574	-	257	-	1,148	1,405	165	50	215	154	23,348	MINNESOTA	
MISSISSIPPI	LF	8,267	2,498	10,765	50	4,808	15,623	38	-	-	-	38	5	204	209	426	16,296	MISSISSIPPI	
MISSOURI	5/ LF	5,873	938	6,811	1	3,046	9,858	699	-	1	-	700	661	263	924	70	11,552	MISSOURI	
MONTANA	LF	2,827	137	2,964	-	820	3,784	-	-	-	-	-	-	41	41	27	3,852	MONTANA	
NEBRASKA	LF	6,614	238	6,852	26	678	7,556	702	-	48	-	750	-	25	25	33	8,364	NEBRASKA	
NEVADA	LF	456	2	458	1	14	473	4	8	-	64	76	-	20	20	-	569	NEVADA	
NEW HAMPSHIRE	EST.	1,590	23	1,613	343	50	2,006	-	-	-	-	-	-	-	-	-	2,006	NEW HAMPSHIRE	
NEW JERSEY	LF	14,889	2,523	17,412	123	8,172	25,707	-	-	-	-	-	-	-	-	-	25,707	NEW JERSEY	
NEW MEXICO	LF	453	40	493	-	68	561	21	-	-	-	21	-	-	-	-	582	NEW MEXICO	
NEW YORK	8/ LF	45,484	4,034	49,518	-	13,373	62,891	-	-	-	-	-	-	-	-	13	62,904	NEW YORK	
NORTH CAROLINA	EST.	-	3,872	3,872	-	2,500	6,372	-	-	-	-	-	-	-	-	-	6,372	NORTH CAROLINA	
NORTH DAKOTA	LF	2,868	55	2,923	-	208	3,131	71	-	84	-	155	3	-	3	409	3,698	NORTH DAKOTA	
OHIO	LF	29,947	1,408	31,355	-	4,564	35,919	-	-	54	-	54	108	-	108	573	36,654	OHIO	
OKLAHOMA	LF	6,773	1,252	8,025	-	1,583	9,608	-	-	-	-	-	-	-	-	-	9,608	OKLAHOMA	
OREGON	LF	4,627	867	5,494	6	2,323	7,823	-	-	4	-	4	8	243	251	9	8,087	OREGON	
PENNSYLVANIA	(9/)	13,747	3,788	17,535	-	9,608	27,143	-	-	-	-	-	-	-	-	255	27,398	PENNSYLVANIA	
RHODE ISLAND	LF	293	9	302	-	28	330	37	-	-	-	37	-	-	-	1	368	RHODE ISLAND	
SOUTH CAROLINA	EST.	3,551	1,243	4,794	-	3,449	8,243	-	-	-	-	-	-	-	-	-	8,243	SOUTH CAROLINA	
SOUTH DAKOTA	LF	3,798	3	3,801	-	581	4,382	223	-	-	-	223	13	-	13	47	4,665	SOUTH DAKOTA	
TENNESSEE	LF	6,074	3,054	9,128	431	6,409	16,568	244	-	-	-	244	30	100	130	211	17,153	TENNESSEE	
TEXAS	LF	26,353	5,846	32,199	-	12,043	44,242	1,558	4,501	57	7,285	13,401	253	-	253	728	58,624	TEXAS	
UTAH	LF	1,297	91	1,388	51	464	1,903	-	-	73	-	73	5	-	5	19	2,000	UTAH	
VERMONT	LF	3,422	8	3,430	-	88	3,518	-	-	287	-	287	-	30	30	3	3,838	VERMONT	
VIRGINIA	(10/)	334	660	994	-	578	1,572	-	-	-	-	-	-	-	-	-	1,572	VIRGINIA	
WASHINGTON	LF	8,101	280	8,381	-	1,962	10,343	-	-	-	-	-	36	-	36	47	10,426	WASHINGTON	
WEST VIRGINIA	(11/)	-	1,107	1,107	-	1,966	3,073	-	-	-	-	-	-	-	-	-	3,073	WEST VIRGINIA	
WISCONSIN	LF	19,051	275	19,326	294	12,120	20,740	313	784	1,631	3,815	6,543	-	554	554	444	28,281	WISCONSIN	
WYOMING	LF	1,003	8	1,011	-	17	1,028	3	-	47	-	50	-	-	-	-	1,078	WYOMING	
TOTALS		388,242	54,814	443,056	3,181	131,605	577,842	7,298	7,920	5,866	20,285	41,369	7,337	5,034	12,371	5,614	637,196	TOTALS	

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ DETAIL OF EXPENDITURES BY INDIVIDUAL PURPOSE WILL BE FOUND IN TABLE 31. THE "MISCELLANEOUS" ITEM SHOWN IN COLUMN 2 INCLUDES ADMINISTRATION, EQUIPMENT, AND OTHER EXPENDITURES.

4/ INFORMATION AVAILABLE DOES NOT PERMIT COMPLETE SEGREGATION OF DIRECT EXPENDITURES AND TRANSFERS.

5/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

6/ ALSO INCLUDES ESTIMATED DISBURSEMENTS BY TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

7/ INCLUDES APPROXIMATELY \$61,000 ADMINISTRATION AND MISCELLANEOUS EXPENDITURES.

8/ ALSO INCLUDES ESTIMATED DISBURSEMENTS BY COUNTIES.

9/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS, COUNTY RECORDS AND DATA AVAILABLE FOR OTHER YEARS.

10/ BASED ON "REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

11/ BASED ON "REPORT OF THE STATE TAX COMMISSIONER."

12/ INCLUDES ADVANCES REPAYED TO CITIES AND VILLAGES.

TABLE 21.—DISBURSEMENTS BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
DURING THE YEAR 1940 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-0-1
1940

STATE	SOURCE 2/	COUNTY AND LOCAL RURAL ROADS						STATE HIGHWAYS					CITY AND VILLAGE STREETS			NON-HIGHWAY PURPOSES	TOTAL	STATE
		CURRENT DIRECT EXPENDITURES			TRANS-FERS TO STATE	DEBT RETIREMENT	TOTAL	CURRENT DIRECT EXPENDITURES		TRANS-FERS TO STATE 4/	DEBT RETIREMENT	TOTAL	DIRECT EXPENDITURES FOR CAPITAL OUTLAY AND MAINTENANCE 2/	TRANS-FERS TO CITIES AND VILLAGES 3/	TOTAL			
		CAPITAL OUTLAY, MAINTENANCE AND MISCELLANEOUS 3/	INTEREST	TOTAL				CAPITAL OUTLAY AND MAINTENANCE 2/	INTEREST									
ALABAMA	LF	9,773	1,497	11,270	-	3,396	14,666	255	-	1,109	-	1,364	2	102	104	35	16,169	ALABAMA
ARIZONA	LF	1,772	523	2,295	105	902	3,302	-	-	-	-	-	-	-	4	51	3,353	ARIZONA
ARKANSAS	LF	2,472	-	2,472	-	50	2,522	-	-	-	-	-	247	247	8	2,777	ARKANSAS	
CALIFORNIA	LF	18,128	2,899	21,027	270	5,072	26,369	10	-	26	-	36	658	2,086	2,744	221	29,370	CALIFORNIA
COLORADO	LF	2,356	28	2,384	-	4	2,388	2,596	-	-	-	2,596	-	-	71	5,055	COLORADO	
CONNECTICUT	LF	3,366	104	3,470	47	429	3,946	-	265	15	1,350	1,630	-	148	148	4	5,728	CONNECTICUT
DELAWARE	(5/)	-	189	189	-	253	444	-	-	-	-	-	-	-	-	-	444	DELAWARE
FLORIDA	LF	3,979	6,366	10,345	-	13,235	23,580	60	-	124	-	184	-	469	469	335	24,568	FLORIDA
GEORGIA	LF	7,341	707	8,048	-	1,175	9,223	315	-	-	-	315	113	-	113	945	10,596	GEORGIA
IDAH0	LF	2,512	294	2,806	44	816	3,666	57	-	7	-	64	11	50	61	22	3,813	IDAH0
ILLINOIS	LF	20,283	1,000	21,283	-	3,501	24,784	280	-	-	-	280	4,217	-	4,217	22	29,303	ILLINOIS
INDIANA	LF	9,943	541	10,484	-	3,206	13,690	-	-	-	-	-	-	-	29	13,719	INDIANA	
IOWA	LF	18,571	273	18,844	48	1,711	20,603	-	1,925	440	6,377	8,742	-	-	-	29,345	IOWA	
KANSAS	LF	11,048	379	11,427	47	2,448	13,922	-	-	-	-	-	-	13	13	19	13,954	KANSAS
KENTUCKY	LF	2,667	966	3,633	-	1,054	4,687	239	-	65	-	298	-	-	43	5,028	KENTUCKY	
LOUISIANA	LF	3,261	1,534	4,815	-	2,445	7,260	-	-	-	-	7	-	6	13	7,276	LOUISIANA	
MAINE	Est.	2,519	36	2,555	529	150	3,234	-	-	143	-	143	-	-	-	3,377	MAINE	
MARYLAND	LF	2,019	536	2,555	75	1,047	3,677	-	-	-	-	-	-	182	182	108	3,967	MARYLAND
MASSACHUSETTS	Est.	5,283	25	5,308	1	153	5,462	-	-	-	-	-	-	-	-	5,462	MASSACHUSETTS	
MICHIGAN	LF	21,074	752	21,826	-	7,560	29,386	-	-	-	-	-	-	-	155	29,541	MICHIGAN	
MINNESOTA	LF	16,416	637	17,053	469	1,810	19,332	-	229	-	1,284	1,513	106	57	163	325	21,333	MINNESOTA
MISSISSIPPI	LF	9,153	2,333	11,486	15	8,136	19,637	28	-	-	-	28	3	195	198	316	20,179	MISSISSIPPI
MISSOURI	Est.	6,203	821	7,024	-	2,954	9,978	-	-	4	-	4	700	100	800	-	10,782	MISSOURI
MONTANA	LF	3,273	128	3,401	-	631	4,032	-	-	-	-	-	-	47	47	-	4,079	MONTANA
NEBRASKA	LF	7,239	168	7,407	13	484	7,904	143	-	85	-	228	-	35	35	27	8,194	NEBRASKA
NEVADA	LF	450	(6/)	450	-	6	456	6	6	8	20	40	-	26	26	-	522	NEVADA
NEW HAMPSHIRE	Est.	1,623	13	1,636	157	48	1,841	-	-	-	-	-	-	-	-	1,841	NEW HAMPSHIRE	
NEW JERSEY	LF	13,959	2,619	16,578	37	7,531	24,146	-	-	-	-	-	-	995	995	-	25,141	NEW JERSEY
NEW MEXICO	LF	404	32	436	-	84	520	49	-	-	-	49	-	1	1	-	570	NEW MEXICO
NEW YORK	Z/ LF	37,530	3,939	41,469	-	12,081	53,550	3,028	-	3	8/ 122	3,153	-	-	-	85	56,788	NEW YORK
NORTH CAROLINA	Est.	3,741	3,741	7,482	-	2,500	6,241	-	-	-	-	-	-	-	-	-	6,241	NORTH CAROLINA
NORTH DAKOTA	LF	2,716	56	2,772	-	354	3,126	47	-	32	-	79	4	4	500	3,709	NORTH DAKOTA	
OHIO	LF	30,348	1,270	31,618	-	3,711	35,329	-	-	49	-	49	123	-	123	935	36,434	OHIO
OKLAHOMA	LF	5,075	1,261	6,336	-	1,659	7,995	-	-	-	-	-	-	-	-	-	7,995	OKLAHOMA
OREGON	Est.	4,540	785	5,325	-	1,825	7,150	-	-	4	-	4	-	235	235	-	7,389	OREGON
PENNSYLVANIA	LF	27,230	3,244	30,474	-	10,284	41,458	2,202	-	-	-	2,202	-	5	5	227	43,992	PENNSYLVANIA
RHODE ISLAND	LF	270	7	277	-	84	361	84	-	-	-	84	-	-	-	-	445	RHODE ISLAND
SOUTH CAROLINA	LF	3,210	985	4,195	-	2,987	7,182	-	-	-	-	-	-	-	-	-	7,182	SOUTH CAROLINA
SOUTH DAKOTA	LF	3,677	33	3,710	-	59	3,769	64	-	-	-	64	5	-	5	-	3,838	SOUTH DAKOTA
TENNESSEE	LF	7,131	2,771	9,902	390	5,514	15,806	100	-	-	-	100	-	115	115	96	16,117	TENNESSEE
TEXAS	LF	26,241	5,275	31,516	-	11,704	43,220	3,049	4,428	528	6,776	14,781	368	36	404	849	59,254	TEXAS
UTAH	LF	1,144	73	1,217	24	325	1,566	5	-	1	-	6	24	2	26	61	1,659	UTAH
VERMONT	Est.	2,560	5	2,565	74	60	2,699	-	-	246	-	246	-	30	30	-	2,975	VERMONT
VIRGINIA	(9/)	356	591	947	-	753	1,700	-	-	-	-	-	-	-	-	-	1,700	VIRGINIA
WASHINGTON	LF	7,715	176	7,891	-	871	8,762	-	-	-	-	15	-	-	15	53	8,830	WASHINGTON
WEST VIRGINIA	(10/)	-	1,014	1,014	-	1,965	2,979	-	-	-	-	-	-	-	-	-	2,979	WEST VIRGINIA
WISCONSIN	LF	17,271	229	17,500	321	11/ 1,014	18,835	325	655	675	3,881	5,536	-	970	970	291	25,632	WISCONSIN
WYOMING	LF	888	8	896	-	21	917	13	-	106	-	119	-	-	-	-	1,036	WYOMING
TOTALS		384,989	50,883	435,872	2,666	128,764	567,302	12,949	7,508	3,670	19,810	43,937	6,356	6,152	12,508	5,834	629,581	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ DETAIL OF EXPENDITURES BY INDIVIDUAL PURPOSE WILL BE FOUND IN TABLE 32. THE "MISCELLANEOUS" ITEM SHOWN IN COLUMN 2 INCLUDES ADMINISTRATION, EQUIPMENT, AND OTHER EXPENDITURES.

4/ INFORMATION AVAILABLE DOES NOT PERMIT COMPLETE SEGREGATION OF DIRECT EXPENDITURES AND TRANSFERS.

5/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

6/ LESS THAN \$500.

7/ ALSO INCLUDES ESTIMATED DISBURSEMENTS BY TOWNS.

8/ DEBT SERVICE ON STATE HIGHWAY OBLIGATIONS REPORTED IN TOTAL WAS ASSUMED TO BE FOR PAYMENT OF PRINCIPAL.

9/ BASED ON "REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

10/ BASED ON "REPORT OF THE STATE TAX COMMISSIONER."

11/ INCLUDES ADVANCES REPAYED TO CITIES AND VILLAGES.

TABLE 22.—DISBURSEMENTS BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
DURING THE YEAR 1941

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-1
1941

STATE	SOURCE 2/	COUNTY AND LOCAL RURAL ROADS						STATE HIGHWAYS					CITY AND VILLAGE STREETS			TOTAL	STATE	
		CURRENT DIRECT EXPENDITURES			TRANS-FERS TO STATE	DEBT RETIREMENT	TOTAL	CURRENT DIRECT EXPENDITURES		TRANS-FERS TO STATE 4/	DEBT RETIREMENT	TOTAL	DIRECT EXPENDITURES FOR CAPITAL OUTLAY AND MAINTENANCE 3/	TRANS-FERS TO CITIES AND VILLAGES AND 4/	TOTAL			NON-HIGHWAY PURPOSES
		CAPITAL OUTLAY, MAINTENANCE AND MISCELLANEOUS 3/	INTEREST	TOTAL				CAPITAL OUTLAY AND MAINTENANCE 3/	INTEREST									
ALABAMA	LF	9,480	1,497	10,977	-	4,409	15,386	-	-	568	-	568	-	101	101	28	16,083	ALABAMA
ARIZONA	LF	1,765	489	2,254	21	734	3,009	-	-	-	-	-	-	-	51	-	3,000	ARIZONA
ARKANSAS	EST.	2,575	-	2,575	-	250	2,825	-	-	-	-	-	250	250	-	-	3,075	ARKANSAS
CALIFORNIA	LF	19,819	2,605	22,424	222	4,000	26,646	18	-	67	-	85	248	1,898	2,146	106	28,983	CALIFORNIA
COLORADO	EST.	2,200	24	2,224	-	6	2,230	2,400	-	-	-	2,400	-	-	-	-	4,630	COLORADO
CONNECTICUT	LF	2,865	88	2,953	119	356	3,428	-	243	-	1,350	1,593	-	155	155	20	5,196	CONNECTICUT
DELAWARE	(5/)	-	215	-	-	220	435	-	-	-	-	-	-	-	-	-	435	DELAWARE
FLORIDA	LF	3,756	6,876	10,632	-	32,981	43,613	57	-	989	-	1,046	-	499	499	206	45,364	FLORIDA
GEORGIA	LF	7,031	644	7,675	-	1,157	8,832	135	-	-	135	17	-	17	1,625	10,669	GEORGIA	
IDAHO	LF	2,635	252	2,887	60	733	3,680	80	-	23	-	103	22	42	64	40	3,887	IDAHO
ILLINOIS	LF	20,525	951	21,476	-	3,713	25,189	134	-	-	-	134	3,439	-	3,439	80	28,842	ILLINOIS
INDIANA	LF	10,490	386	10,876	-	2,490	13,366	-	-	-	-	-	-	-	13	13,379	INDIANA	
IOWA	LF	19,944	195	20,139	7	1,868	22,014	-	1,772	218	6,582	8,572	-	-	-	-	30,586	IOWA
KANSAS	LF	11,104	313	11,417	82	2,251	13,750	-	-	-	-	-	-	14	14	45	13,809	KANSAS
KENTUCKY	LF	2,900	1,068	3,968	-	2,106	6,074	145	-	-	-	145	-	1	1	72	6,292	KENTUCKY
LOUISIANA	LF	3,860	1,430	5,290	-	2,335	7,625	-	-	-	-	15	6	21	6	7,652	LOUISIANA	
MAINE	EST.	2,560	32	2,592	375	111	3,078	-	-	92	-	92	-	-	-	-	3,170	MAINE
MARYLAND	LF	2,391	502	2,893	104	1,220	4,217	-	-	-	-	-	197	197	62	4,476	MARYLAND	
MASSACHUSETTS	EST.	5,226	55	5,281	-	300	5,581	-	-	-	-	-	-	-	-	-	5,581	MASSACHUSETTS
MICHIGAN	LF	20,832	555	21,387	342	4,373	26,102	-	-	-	-	-	-	-	193	26,295	MICHIGAN	
MINNESOTA	LF	17,771	530	18,301	585	1,551	20,437	-	173	-	1,812	1,585	119	72	191	211	22,824	MINNESOTA
MISSISSIPPI	LF	9,076	2,171	11,247	-	7,388	18,635	27	-	-	-	27	9	220	229	368	19,259	MISSISSIPPI
MISSOURI	EST.	6,712	743	7,455	-	2,600	10,055	-	-	8	-	8	-	100	850	-	10,913	MISSOURI
MONTANA	LF	3,266	81	3,347	-	507	3,854	-	-	-	-	-	48	48	-	-	3,902	MONTANA
NEBRASKA	LF	7,253	167	7,420	-	487	7,907	87	-	30	-	117	-	50	134	8,208	NEBRASKA	
NEVADA	LF	469	2	471	4	7	482	3	-	6	19	32	-	19	19	-	533	NEVADA
NEW HAMPSHIRE	EST.	1,478	14	1,492	92	50	1,634	-	4	-	-	-	-	-	-	-	1,634	NEW HAMPSHIRE
NEW JERSEY	LF	14,334	2,473	16,807	263	8,355	25,425	-	-	-	-	-	9	9	-	25,434	NEW JERSEY	
NEW MEXICO	LF	420	33	453	-	30	503	40	-	-	-	40	-	-	-	543	NEW MEXICO	
NEW YORK	6/ LF	39,243	3,700	42,943	-	11,123	54,066	2,387	-	-	1/ 28	2,415	-	-	260	56,741	NEW YORK	
NORTH CAROLINA	EST.	-	3,609	3,609	-	2,500	6,109	-	-	-	-	-	-	-	-	6,109	NORTH CAROLINA	
NORTH DAKOTA	LF	2,925	57	2,982	-	362	3,344	83	-	73	-	156	2	2	451	3,953	NORTH DAKOTA	
OHIO	LF	26,770	1,155	27,925	-	2,824	30,749	-	-	41	-	41	104	5	109	637	31,536	OHIO
OKLAHOMA	LF	7,132	1,116	8,248	-	1,955	10,203	-	-	-	-	-	-	-	-	-	10,203	OKLAHOMA
OREGON	EST.	4,775	705	5,480	-	1,625	7,105	-	-	62	-	62	-	200	200	-	7,367	OREGON
PENNSYLVANIA	(8/)	14,906	3,143	18,049	-	10,059	28,108	-	-	-	-	-	-	-	160	28,268	PENNSYLVANIA	
RHODE ISLAND	LF	269	5	274	-	28	302	35	-	-	-	35	-	-	-	-	337	RHODE ISLAND
SOUTH CAROLINA	EST.	2,681	909	3,590	-	3,374	6,964	-	-	-	-	-	-	-	-	-	6,964	SOUTH CAROLINA
SOUTH DAKOTA	LF	3,987	30	4,017	-	129	4,146	21	-	-	-	21	1	1	-	4,168	SOUTH DAKOTA	
TENNESSEE	LF	7,707	2,795	10,502	221	9,288	20,011	265	-	-	-	265	-	100	100	176	20,552	TENNESSEE
TEXAS	LF	26,338	5,012	31,350	-	19,187	50,537	2,073	4,281	1,920	8,894	17,168	247	30	277	1,122	69,104	TEXAS
UTAH	LF	1,140	56	1,196	18	348	1,562	-	-	-	-	-	-	-	27	74	1,663	UTAH
VERMONT	EST.	2,800	5	2,805	88	35	2,928	-	-	240	-	240	-	30	30	-	3,198	VERMONT
VIRGINIA	(9/)	427	554	981	-	503	1,484	-	-	-	-	-	-	-	-	-	1,484	VIRGINIA
WASHINGTON	LF	8,764	135	8,899	16	508	9,423	-	-	-	-	-	12	-	12	84	9,519	WASHINGTON
WEST VIRGINIA	(10/)	-	926	926	-	1,776	2,702	-	-	-	-	-	-	-	-	-	2,702	WEST VIRGINIA
WISCONSIN	LF	19,593	139	19,732	128	764	20,534	631	563	1,000	3,689	5,883	-	583	583	187	27,187	WISCONSIN
WYOMING	LF	905	6	911	-	17	928	19	-	151	-	170	-	-	-	-	1,098	WYOMING
TOTALS		383,009	48,448	431,457	2,747	159,013	587,217	8,640	7,036	5,488	22,374	43,538	5,012	4,629	9,641	6,411	646,807	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA, EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ DETAIL OF EXPENDITURES BY INDIVIDUAL PURPOSE WILL BE FOUND IN TABLE 33. THE "MISCELLANEOUS" ITEM SHOWN IN COLUMN 2 INCLUDES ADMINISTRATION, EQUIPMENT, AND OTHER EXPENDITURES.

4/ INFORMATION AVAILABLE DOES NOT PERMIT COMPLETE SEGREGATION OF DIRECT EXPENDITURES AND TRANSFERS.

5/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

6/ ALSO INCLUDES ESTIMATED DISBURSEMENTS BY TOWNS.

7/ DEBT SERVICE ON STATE HIGHWAY OBLIGATIONS REPORTED IN TOTAL WAS ASSUMED TO BE FOR PAYMENT OF PRINCIPAL.

8/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS, COUNTY RECORDS, AND DATA AVAILABLE FOR OTHER YEARS.

9/ BASED ON "THE REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

10/ BASED ON "THE REPORT OF THE STATE TAX COMMISSIONER."

TABLE 23.—CURRENT DIRECT EXPENDITURES BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES FOR SELECTED PURPOSES DURING 1931

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-2 1931

STATE	SOURCE 1/	COUNTY AND LOCAL RURAL ROADS					STATE HIGHWAYS				STREETS OF INCORPORATED PLACES 2/				TOTAL	STATE
		RIGHT OF WAY 3/	CON- STRUCTION 3/	MAINTENANCE	MISCEL- LANEOUS 4/	TOTAL	RIGHT OF WAY 2/	CON- STRUCTION	MAINTENANCE	TOTAL	RIGHT OF WAY	CON- STRUCTION	MAINTENANCE	TOTAL		
ALABAMA	-	-	675	5,345	112	6,132	-	-	-	-	-	-	-	-	6,132	ALABAMA
ARIZONA	-	-	633	900	208	1,741	-	-	-	-	-	-	-	-	1,741	ARIZONA
ARKANSAS	-	-	1,611	1,526	326	3,463	-	-	-	-	-	-	-	-	3,463	ARKANSAS
CALIFORNIA	-	-	9,032	14,908	2,660	26,600	-	-	-	-	-	-	-	-	26,600	CALIFORNIA
COLORADO	-	-	933	2,711	417	4,061	-	-	5/ 979	979	-	-	-	-	5,040	COLORADO
CONNECTICUT	-	-	3,190	3,189	-	6,379	-	-	-	-	-	-	-	-	6,379	CONNECTICUT
DELAWARE	-	-	556	873	41	1,470	-	-	-	-	-	-	-	-	1,470	DELAWARE
FLORIDA	-	-	467	3,150	167	3,784	-	-	-	-	-	-	-	-	3,784	FLORIDA
GEORGIA	-	-	566	6,448	115	7,129	-	-	-	-	-	-	-	-	7,129	GEORGIA
IDAHO	-	-	589	1,184	853	2,626	110	113	-	223	-	-	-	-	2,849	IDAHO
ILLINOIS	-	-	16,618	13,678	388	30,684	-	-	-	-	-	-	-	-	30,684	ILLINOIS
INDIANA	-	-	7,442	10,180	34	17,656	-	-	-	-	-	-	-	-	17,656	INDIANA
IOWA	-	-	8,848	11,376	426	20,650	-	-	-	-	-	-	-	-	20,650	IOWA
KANSAS	-	-	7,385	6,803	758	14,946	-	-	-	-	-	-	-	-	14,946	KANSAS
KENTUCKY	-	-	1,080	2,374	298	3,752	-	-	-	-	-	-	-	-	3,752	KENTUCKY
LOUISIANA	-	-	2,258	1,838	210	4,306	-	-	-	-	-	-	-	-	4,306	LOUISIANA
MAINE	-	-	129	2,246	707	3,082	-	-	-	-	-	-	-	-	3,082	MAINE
MARYLAND	-	-	757	2,482	58	3,297	-	-	-	-	-	-	-	-	3,297	MARYLAND
MASSACHUSETTS	-	-	6,526	7,962	1,745	16,233	-	-	-	-	-	-	-	-	16,233	MASSACHUSETTS
MICHIGAN	-	-	12,323	11,776	1,356	25,455	-	-	-	-	-	-	-	-	25,455	MICHIGAN
MINNESOTA	-	-	10,073	5,127	3,390	18,590	-	-	-	-	-	-	-	-	18,590	MINNESOTA
MISSISSIPPI	-	-	2,204	10,965	157	13,326	-	525	-	525	-	-	-	-	13,851	MISSISSIPPI
MISSOURI	-	-	4,800	6,519	538	11,857	-	-	-	-	-	-	-	-	11,857	MISSOURI
MONTANA	-	-	838	2,329	378	3,545	-	-	-	-	-	-	-	-	3,545	MONTANA
NEBRASKA	-	-	5,211	4,503	254	9,968	-	-	-	-	-	-	-	-	9,968	NEBRASKA
NEVADA	-	-	93	414	48	555	-	-	-	-	-	-	-	-	555	NEVADA
NEW HAMPSHIRE	-	-	202	1,551	280	2,033	-	-	-	-	-	-	-	-	2,033	NEW HAMPSHIRE
NEW JERSEY	-	-	12,739	13,122	-	25,861	-	-	-	-	-	-	-	-	25,861	NEW JERSEY
NEW MEXICO	-	-	16	403	40	459	-	-	-	-	-	-	-	-	459	NEW MEXICO
NEW YORK	-	-	34,970	14,201	5,970	55,141	-	-	-	-	-	-	-	-	55,141	NEW YORK
NORTH CAROLINA	-	-	865	5,395	194	6,454	-	-	-	-	-	-	-	-	6,454	NORTH CAROLINA
NORTH DAKOTA	-	-	2,876	1,510	242	4,628	-	-	-	-	-	-	-	-	4,628	NORTH DAKOTA
OHIO	-	-	15,571	10,880	3,260	29,711	-	-	-	-	-	-	-	-	29,711	OHIO
OKLAHOMA	-	-	3,597	7,374	1,924	12,895	-	-	-	-	-	-	-	-	12,895	OKLAHOMA
OREGON	-	-	5,389	2,848	348	8,585	-	-	-	-	-	-	-	-	8,585	OREGON
PENNSYLVANIA	-	-	20,590	11,630	4,953	37,173	-	-	-	-	-	-	-	-	37,173	PENNSYLVANIA
RHODE ISLAND	-	-	233	475	59	767	-	-	5/ 56	56	-	-	-	-	823	RHODE ISLAND
SOUTH CAROLINA	-	-	1,330	1,721	91	3,142	-	-	-	-	-	-	-	-	3,142	SOUTH CAROLINA
SOUTH DAKOTA	-	-	3,065	3,638	563	7,266	-	-	-	-	-	-	-	-	7,266	SOUTH DAKOTA
TENNESSEE	-	-	3,990	4,122	183	8,295	-	-	-	-	-	-	-	-	8,295	TENNESSEE
TEXAS	-	-	11,626	11,424	2,036	25,086	-	-	-	-	-	-	-	-	25,086	TEXAS
UTAH	-	-	224	639	152	1,015	117	-	-	117	-	-	-	-	1,132	UTAH
VERMONT	-	-	1,397	1,123	40	2,560	-	-	-	-	-	-	-	-	2,560	VERMONT
VIRGINIA	-	-	368	5,381	494	6,243	-	-	-	-	-	-	-	-	6,243	VIRGINIA
WASHINGTON	-	-	5,266	4,834	535	10,635	-	-	-	-	-	-	-	-	10,635	WASHINGTON
WEST VIRGINIA	-	-	1,972	5,900	4	7,876	-	-	-	-	-	-	-	-	7,876	WEST VIRGINIA
WISCONSIN	-	-	15,507	11,023	2,134	28,664	-	-	-	-	-	-	-	-	28,664	WISCONSIN
WYOMING	-	-	239	670	96	1,005	-	-	-	-	-	-	-	-	1,005	WYOMING
TOTALS	-	-	246,869	260,670	39,242	546,781	227	638	1,035	1,900	-	-	-	-	548,681	TOTALS

1/ INFORMATION PRESENTED HEREIN OBTAINED PRINCIPALLY FROM LOCAL AUTHORITIES BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES. SUPPLEMENTAL DATA OBTAINED FROM HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS. THE INADEQUACY OF THE SOURCE MATERIAL PREVENTS COMPLETE SEGREGATION OF EXPENDITURES ACCORDING TO THE CLASSIFICATIONS PROVIDED FOR IN THIS SERIES OF TABLES.

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4/ INCLUDES ADMINISTRATION, ENGINEERING, EQUIPMENT, AND OTHER EXPENDITURES, MINOR BUT INDETERMINABLE AMOUNTS OF WHICH MAY BE APPLICABLE TO STATE HIGHWAYS AND CITY STREETS.

5/ INCLUDES SOME EXPENDITURES FOR RIGHT OF WAY AND CONSTRUCTION.

TABLE 24.—CURRENT DIRECT EXPENDITURES BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES FOR SELECTED PURPOSES DURING 1932

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-2 1932

STATE	SOURCE 1/	COUNTY AND LOCAL RURAL ROADS					STATE HIGHWAYS				STREETS OF INCORPORATED PLACES 2/				TOTAL	STATE
		RIGHT OF WAY 3/	CONSTRUCTION 3/	MAINTENANCE	MISCELLANEOUS 4/	TOTAL	RIGHT OF WAY 3/	CONSTRUCTION 5/	MAINTENANCE 5/	TOTAL	RIGHT OF WAY	CONSTRUCTION	MAINTENANCE	TOTAL		
ALABAMA	-	-	366	4,593	40	4,999	-	-	-	-	-	-	-	4,999	ALABAMA	
ARIZONA	-	-	364	972	104	1,440	-	-	-	-	-	-	-	1,440	ARIZONA	
ARKANSAS	-	-	710	1,400	124	2,234	-	-	-	-	-	-	-	2,234	ARKANSAS	
CALIFORNIA	-	-	8,171	13,577	2,064	23,812	-	-	-	-	-	-	-	23,812	CALIFORNIA	
COLORADO	-	-	670	2,103	156	2,929	-	-	1,032	1,032	-	-	-	3,991	COLORADO	
CONNECTICUT	-	-	3,290	3,304	-	6,594	-	-	-	-	-	-	-	6,594	CONNECTICUT	
DELAWARE	-	-	554	365	32	951	-	-	-	-	-	-	-	951	DELAWARE	
FLORIDA	-	-	526	3,151	91	3,768	-	-	-	-	-	-	-	3,768	FLORIDA	
GEORGIA	-	-	206	5,076	49	5,331	-	-	-	-	-	-	-	5,331	GEORGIA	
IDAHO	-	-	357	991	578	1,926	89	92	-	181	-	-	-	2,107	IDAHO	
ILLINOIS	-	-	14,672	12,023	339	27,034	-	-	-	-	-	-	-	27,034	ILLINOIS	
INDIANA	-	-	2,433	8,278	16	10,727	-	-	-	-	-	-	-	10,727	INDIANA	
IOWA	-	-	7,124	10,727	1,081	18,932	-	-	-	-	-	-	-	18,932	IOWA	
KANSAS	-	-	5,200	5,500	450	11,150	-	-	-	-	-	-	-	11,150	KANSAS	
KENTUCKY	-	-	378	2,063	225	2,666	-	-	-	-	-	-	-	2,666	KENTUCKY	
LOUISIANA	-	-	800	1,200	270	2,270	-	-	-	-	-	-	-	2,270	LOUISIANA	
MAINE	-	-	24	1,704	421	2,149	-	-	-	-	-	-	-	2,149	MAINE	
MARYLAND	-	-	1,113	2,447	37	3,597	-	-	-	-	-	-	-	3,597	MARYLAND	
MASSACHUSETTS	-	-	4,083	6,391	1,678	12,152	-	-	-	-	-	-	-	12,152	MASSACHUSETTS	
MICHIGAN	-	-	6,697	12,701	713	20,111	-	-	-	-	-	-	-	20,111	MICHIGAN	
MINNESOTA	-	-	7,878	6,797	1,142	15,817	-	-	-	-	-	-	-	15,817	MINNESOTA	
MISSISSIPPI	-	-	407	5,251	-	5,658	-	672	-	672	-	-	-	6,330	MISSISSIPPI	
MISSOURI	-	-	6,895	5,695	195	12,785	-	-	-	-	-	-	-	12,785	MISSOURI	
MONTANA	-	-	720	1,860	323	2,903	-	-	-	-	-	-	-	2,903	MONTANA	
NEBRASKA	-	-	3,900	5,150	120	9,170	-	-	-	-	-	-	-	9,170	NEBRASKA	
NEVADA	-	-	94	391	29	514	-	-	-	-	-	-	-	514	NEVADA	
NEW HAMPSHIRE	-	-	94	1,167	209	1,470	-	204	-	204	-	-	-	1,674	NEW HAMPSHIRE	
NEW JERSEY	-	-	9,795	8,947	1,493	20,235	-	-	-	-	-	-	-	20,235	NEW JERSEY	
NEW MEXICO	-	-	-	341	31	372	-	-	-	-	-	-	-	372	NEW MEXICO	
NEW YORK	-	-	24,455	19,543	5,313	49,311	-	-	1,185	1,185	-	-	-	50,496	NEW YORK	
NORTH CAROLINA	6/	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH CAROLINA	
NORTH DAKOTA	-	-	1,595	1,251	94	2,940	-	-	-	-	-	-	-	2,940	NORTH DAKOTA	
OHIO	-	-	10,770	11,593	1,711	24,074	-	-	-	-	-	-	-	24,074	OHIO	
OKLAHOMA	-	-	2,251	6,400	680	9,331	-	-	-	-	-	-	-	9,331	OKLAHOMA	
OREGON	-	-	3,435	2,195	115	5,745	-	-	721	721	-	-	-	6,466	OREGON	
PENNSYLVANIA	-	-	10,879	11,261	3,862	26,002	-	-	-	-	-	-	-	26,002	PENNSYLVANIA	
RHODE ISLAND	-	-	148	394	89	631	-	-	55	55	-	-	-	686	RHODE ISLAND	
SOUTH CAROLINA	-	-	300	1,829	17	2,146	-	-	-	-	-	-	-	2,146	SOUTH CAROLINA	
SOUTH DAKOTA	-	-	1,026	3,094	325	4,445	-	-	-	-	-	-	-	4,445	SOUTH DAKOTA	
TENNESSEE	-	-	1,978	5,758	54	7,790	-	-	-	-	-	-	-	7,790	TENNESSEE	
TEXAS	-	-	5,800	10,200	1,400	16,600	-	-	-	-	-	-	-	16,600	TEXAS	
UTAH	-	-	175	388	134	697	48	-	-	48	-	-	-	745	UTAH	
VERMONT	-	-	1,075	1,173	29	2,277	-	-	-	-	-	-	-	2,277	VERMONT	
VIRGINIA	-	-	271	5,805	136	6,212	-	-	-	-	-	-	-	6,212	VIRGINIA	
WASHINGTON	-	-	4,513	4,645	418	9,006	-	-	-	-	-	-	-	9,006	WASHINGTON	
WEST VIRGINIA	-	-	1,530	5,767	-	7,297	-	-	-	-	-	-	-	7,297	WEST VIRGINIA	
WISCONSIN	-	-	10,177	6,442	950	17,569	-	-	-	-	-	-	-	17,569	WISCONSIN	
WYOMING	-	-	235	534	35	804	-	-	-	-	-	-	-	804	WYOMING	
TOTALS	-	-	167,364	231,837	27,402	426,603	137	968	2,993	4,098	-	-	-	430,701	TOTALS	

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6/ RESPONSIBILITY FOR CONSTRUCTION AND MAINTENANCE OF ALL ROADS AND STREETS OUTSIDE OF INCORPORATED PLACES WAS TRANSFERRED TO THE STATE IN NORTH CAROLINA BY LEGISLATIVE ACTION JULY 1, 1931, BUT COUNTIES CONTINUE TO BE RESPONSIBLE FOR SERVICING LOCAL ROAD DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

TABLE 25.—CURRENT DIRECT EXPENDITURES BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES FOR SELECTED PURPOSES DURING 1933

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-2 1933

STATE	SOURCE 1/	COUNTY AND LOCAL RURAL ROADS					STATE HIGHWAYS				STREETS OF INCORPORATED PLACES 2/				TOTAL	STATE	
		RIGHT OF WAY 3/	CON- STRUC- TION 3/	MAINTEN- ANCE	MISCEL- LANEOUS 4/	TOTAL	RIGHT OF WAY 3/	CON- STRUC- TION 5/	MAINTEN- ANCE 5/	TOTAL	RIGHT OF WAY	CON- STRUC- TION	MAINTEN- ANCE	TOTAL			
ALABAMA	-	-	645	4,374	8	5,027	-	-	-	-	-	-	-	-	5,027	ALABAMA	
ARIZONA	-	-	125	918	81	1,124	-	-	-	-	-	-	-	-	1,124	ARIZONA	
ARKANSAS	-	-	480	1,214	125	1,819	-	-	-	-	-	-	-	-	1,819	ARKANSAS	
CALIFORNIA	-	-	5,950	9,907	2,029	17,886	-	-	-	-	-	-	-	-	17,886	CALIFORNIA	
COLORADO	-	-	191	2,080	237	2,508	-	-	545	545	-	-	-	-	3,053	COLORADO	
CONNECTICUT	-	-	2,847	1,968	12	4,827	-	-	-	-	-	-	-	-	4,827	CONNECTICUT	
DELAWARE	-	-	121	638	5	764	-	-	-	-	-	-	-	-	764	DELAWARE	
FLORIDA	-	-	239	2,343	58	2,645	-	-	-	-	-	-	-	-	2,645	FLORIDA	
GEORGIA	-	-	264	3,591	47	3,902	-	-	-	-	-	-	-	-	3,902	GEORGIA	
IDAHO	239	-	-	763	568	1,570	78	38	-	116	-	-	-	-	1,686	IDAHO	
ILLINOIS	-	-	7,092	12,000	757	19,849	-	-	-	-	-	-	-	-	19,849	ILLINOIS	
INDIANA	-	-	383	9,727	4	10,114	-	-	-	-	-	-	-	-	10,114	INDIANA	
IOWA	-	-	4,290	7,518	535	12,343	-	-	-	-	-	-	-	-	12,343	IOWA	
KANSAS	-	-	4,430	5,059	400	9,889	-	-	-	-	-	-	-	-	9,889	KANSAS	
KENTUCKY	-	-	301	1,650	200	2,151	-	-	-	-	-	-	-	-	2,151	KENTUCKY	
LOUISIANA	-	-	178	1,280	230	1,688	-	-	-	-	-	-	-	-	1,688	LOUISIANA	
MAINE	-	-	19	1,362	337	1,718	-	-	-	-	-	-	-	-	1,718	MAINE	
MARYLAND	-	-	945	2,146	153	3,244	-	-	-	-	-	-	-	-	3,244	MARYLAND	
MASSACHUSETTS	-	-	2,047	5,641	1,859	9,547	-	-	-	-	-	-	-	-	9,547	MASSACHUSETTS	
MICHIGAN	-	-	6,661	12,700	700	20,061	-	-	-	-	-	-	-	-	20,061	MICHIGAN	
MINNESOTA	-	-	7,211	3,915	2,263	13,389	-	-	-	-	-	-	-	-	13,389	MINNESOTA	
MISSISSIPPI	-	-	485	3,981	7	4,473	-	277	-	277	-	-	-	-	4,750	MISSISSIPPI	
MISSOURI	-	-	3,737	4,500	150	8,387	-	-	-	-	-	-	-	-	8,387	MISSOURI	
MONTANA	-	-	624	1,476	190	2,290	-	-	-	-	-	-	-	-	2,290	MONTANA	
NEBRASKA	-	-	3,500	5,000	200	8,700	-	-	-	-	-	-	-	-	8,700	NEBRASKA	
NEVADA	-	-	60	208	56	324	-	-	-	-	-	-	-	-	324	NEVADA	
NEW HAMPSHIRE	-	-	66	1,242	176	1,484	-	255	-	255	-	-	-	-	1,739	NEW HAMPSHIRE	
NEW JERSEY	-	-	8,053	9,219	359	17,631	-	-	-	-	-	-	-	-	17,631	NEW JERSEY	
NEW MEXICO	-	-	26	187	30	243	-	-	-	-	-	-	-	-	243	NEW MEXICO	
NEW YORK	-	-	12,488	12,309	6,581	31,378	-	-	495	495	-	-	-	-	31,873	NEW YORK	
NORTH CAROLINA 6/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH CAROLINA 6/
NORTH DAKOTA	-	-	902	493	80	1,475	-	-	-	-	-	-	-	-	1,475	NORTH DAKOTA	
OHIO	-	-	5,714	11,300	2,040	19,054	-	-	-	-	-	-	-	-	19,054	OHIO	
OKLAHOMA	-	-	1,013	5,835	786	7,634	-	-	-	-	-	-	-	-	7,634	OKLAHOMA	
OREGON	-	-	2,975	2,266	303	5,544	-	-	-	-	-	-	-	-	5,544	OREGON	
PENNSYLVANIA	-	-	3,365	7,448	2,502	13,315	-	-	-	-	-	-	-	-	13,315	PENNSYLVANIA	
RHODE ISLAND	-	-	129	335	29	493	-	-	53	53	-	-	-	-	546	RHODE ISLAND	
SOUTH CAROLINA	-	-	426	1,243	28	1,697	-	-	-	-	-	-	-	-	1,697	SOUTH CAROLINA	
SOUTH DAKOTA	-	-	638	1,632	320	2,590	-	-	-	-	-	-	-	-	2,590	SOUTH DAKOTA	
TENNESSEE	-	-	1,235	5,079	94	6,408	-	-	-	-	-	-	-	-	6,408	TENNESSEE	
TEXAS	-	-	3,207	10,583	1,159	15,049	-	-	-	-	-	-	-	-	15,049	TEXAS	
UTAH	-	-	65	423	40	528	17	-	-	17	-	-	-	-	545	UTAH	
VERMONT	-	-	988	887	17	1,892	-	-	-	-	-	-	-	-	1,892	VERMONT	
VIRGINIA 7/	-	-	60	400	-	460	-	-	-	-	-	-	-	-	460	VIRGINIA 7/	
WASHINGTON	-	-	3,240	2,723	307	6,270	-	-	-	-	-	-	-	-	6,270	WASHINGTON	
WEST VIRGINIA	-	-	573	3,755	-	4,328	-	-	-	-	-	-	-	-	4,328	WEST VIRGINIA	
WISCONSIN	-	-	6,433	5,131	614	12,178	-	-	-	-	-	-	-	-	12,178	WISCONSIN	
WYOMING	-	-	55	559	28	642	-	-	-	-	-	-	-	-	642	WYOMING	
TOTALS	-	239	104,496	189,123	26,704	320,562	95	570	1,801	2,466	-	-	-	-	323,028	TOTALS	

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7/ ONLY FOUR COUNTIES CONTINUED HIGHWAY CONSTRUCTION AND MAINTENANCE ACTIVITIES AS A RESULT OF THE SECONDARY ROAD ACT, EFFECTIVE JULY 1, 1932.

TABLE 26.—CURRENT DIRECT EXPENDITURES BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES FOR SELECTED PURPOSES DURING 1934

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-2 1934

STATE	SOURCE 1/	COUNTY AND LOCAL RURAL ROADS				STATE HIGHWAYS				STREETS OF INCORPORATED PLACES 2/			TOTAL	STATE	
		RIGHT OF WAY 3/	CON-STRUCTION 3/	MAINTENANCE	MISCELLANEOUS 4/	TOTAL	RIGHT OF WAY 3/	CON-STRUCTION 5/	MAINTENANCE 5/	TOTAL	RIGHT OF WAY	CON-STRUCTION			MAINTENANCE
ALABAMA			487	5,376	44	5,907								5,907	ALABAMA
ARIZONA			230	1,036	99	1,365								1,365	ARIZONA
ARKANSAS			690	1,340	125	2,155								2,155	ARKANSAS
CALIFORNIA			5,970	9,958	1,283	17,211								17,211	CALIFORNIA
COLORADO			346	1,901	368	2,615								2,615	COLORADO
CONNECTICUT			2,878	2,270	161	5,309								5,309	CONNECTICUT
DELAWARE			126	981	6	1,113								1,113	DELAWARE
FLORIDA			276	2,063	86	2,525								2,525	FLORIDA
GEORGIA			220	5,272	31	5,523								5,523	GEORGIA
IDAHO			10,491	8,377	564	19,431								19,431	IDAHO
ILLINOIS		256	107	8,347	163	8,454								8,454	ILLINOIS
INDIANA														14,300	INDIANA
IOWA				5,062	8,657	581	14,300							9,476	IOWA
KANSAS			1,561	7,915		9,476								2,538	KANSAS
KENTUCKY			355	1,922	261	2,538								1,943	KENTUCKY
LOUISIANA			160	1,263	500	2,923								2,953	LOUISIANA
MAINE			434	1,255	1,264	2,953								1,101	MAINE
MARYLAND					48	1,101								11,513	MARYLAND
MASSACHUSETTS			2,471	6,680	1,053	11,204								16,302	MASSACHUSETTS
MICHIGAN			5,116	11,003	183	16,302								9,795	MICHIGAN
MINNESOTA			5,031	2,731	2,033	9,795								5,282	MINNESOTA
MISSISSIPPI			294	4,807	3	5,104								6,251	MISSISSIPPI
MISSOURI			1,687	3,999	542	6,228								2,285	MISSOURI
MONTANA			518	1,636	131	2,285								8,200	MONTANA
NEBRASKA			3,000	5,000	200	8,200								387	NEBRASKA
NEVADA			70	257	60	387								2,465	NEVADA
NEW HAMPSHIRE			261	1,554	270	2,085								10,239	NEW HAMPSHIRE
NEW JERSEY			1,511	8,201	527	10,239								239	NEW JERSEY
NEW MEXICO			72	151	16	239								30,663	NEW MEXICO
NEW YORK			10,235	14,874	4,738	29,847								1,839	NEW YORK
NORTH CAROLINA 6/														15,560	NORTH CAROLINA 6/
NORTH DAKOTA			1,354	356	129	1,839								4,263	NORTH DAKOTA
OHIO			3,450	9,670	2,440	15,560								3,933	OHIO
OKLAHOMA			279	3,565	419	4,263								12,490	OKLAHOMA
OREGON			758	2,794	253	3,805								497	OREGON
PENNSYLVANIA			7,652	3,910	928	12,490								2,042	PENNSYLVANIA
RHODE ISLAND			124	323		447								2,859	RHODE ISLAND
SOUTH CAROLINA			337	1,663	22	2,042								5,785	SOUTH CAROLINA
SOUTH DAKOTA			696	1,803	360	2,859								764	SOUTH DAKOTA
TENNESSEE			890	4,808	87	5,785								3,027	TENNESSEE
TEXAS			2,900	11,800	1,787	16,487								440	TEXAS
UTAH			104	568	44	716								764	UTAH
VERMONT			1,732	1,264	31	3,027								9,161	VERMONT
VIRGINIA 7/			40	400		440								11,372	VIRGINIA 7/
WASHINGTON			3,552	5,094	515	9,161								773	WASHINGTON
WEST VIRGINIA 8/			3,228	7,098	1,046	11,372								300,916	WEST VIRGINIA 8/
WISCONSIN			83	665	25	773								1,711	WISCONSIN
WYOMING														602	WYOMING
TOTALS		256	86,938	185,542	25,740	298,476	127	602	1,711	2,440			300,916	TOTALS	

1/ INFORMATION PRESENTED HEREIN OBTAINED PRINCIPALLY FROM LOCAL AUTHORITIES BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES. SUPPLEMENTAL DATA OBTAINED FROM HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS. THE INADEQUACY OF THE SOURCE MATERIAL PREVENTS COMPLETE CLASSIFICATION OF EXPENDITURES ACCORDING TO THE CLASSIFICATION PROVIDED FOR IN THIS SERIES OF TABLES.
 2/ SEGREGATION FROM EXPENDITURES ON COUNTY AND LOCAL RURAL ROADS AND FROM TRANSFERS TO INCORPORATED PLACES NOT POSSIBLE.
 3/ SOME RIGHT-OF-WAY EXPENDITURES FOR BOTH STATE AND LOCAL HIGHWAYS INCLUDED WITH AND NOT SEPARABLE FROM LOCAL ROAD CONSTRUCTION EXPENDITURES.
 4/ INCLUDES ADMINISTRATION, ENGINEERING, EQUIPMENT, AND OTHER EXPENDITURES, MINOR BUT INDETERMINABLE AMOUNTS OF WHICH MAY BE APPLICABLE TO STATE HIGHWAYS AND CITY STREETS.

5/ COMPLETE SEGREGATION OF RIGHT OF WAY, CONSTRUCTION, AND MAINTENANCE IMPOSSIBLE. AMOUNTS CLASSIFIED AS CONSTRUCTION OR MAINTENANCE ACCORDING TO WHICH WAS BELIEVED TO BE THE GREATER AMOUNT.
 6/ RESPONSIBILITY FOR CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES WAS TRANSFERRED TO THE STATE BY LEGISLATIVE ACTION JULY 1, 1931.
 7/ ONLY THREE COUNTIES CONTINUED HIGHWAY CONSTRUCTION AND MAINTENANCE ACTIVITIES AS A RESULT OF THE SECONDARY ROAD ACT EFFECTIVE JULY 1, 1932.
 8/ AUTHORITY OVER LOCAL RURAL ROADS WAS TRANSFERRED TO THE STATE BY LEGISLATIVE ACTION JULY 1, 1933.

TABLE 27.—CURRENT DIRECT EXPENDITURES BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES FOR SELECTED PURPOSES DURING 1935 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-2 1935

STATE	SOURCE 2/	COUNTY AND LOCAL RURAL ROADS					STATE HIGHWAYS				STREETS OF INCORPORATED PLACES 3/				TOTAL	STATE
		RIGHT OF WAY 4/	CON-STRUCTION 4/	MAINTENANCE	MISCELLANEOUS 5/	TOTAL	RIGHT OF WAY 4/	CON-STRUCTION 5/	MAINTENANCE 6/	TOTAL	RIGHT OF WAY	CON-STRUCTION	MAINTENANCE	TOTAL		
ALABAMA	RSF	-	731	5,477	73	6,281	-	-	-	-	-	-	-	6,281	ALABAMA	
ARIZONA	EST.	-	209	984	90	1,283	-	-	-	-	-	-	-	1,283	ARIZONA	
ARKANSAS	FS	-	345	1,247	56	1,642	-	-	4	4	-	7	7	1,653	ARKANSAS	
CALIFORNIA	EST.	7	9,645	8,703	1,195	19,550	-	20	-	20	-	6,608	-	6,608	CALIFORNIA	
COLORADO	EST.	-	500	1,500	253	2,253	100	1,000	500	1,600	-	-	-	3,853	COLORADO	
CONNECTICUT	RSF	-	1,165	3,196	66	4,425	-	-	-	-	-	-	-	4,425	CONNECTICUT	
DELAWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DELAWARE	
FLORIDA	EST.	-	500	2,500	117	3,117	-	-	-	-	-	-	-	3,117	FLORIDA	
GEORGIA	RSF	-	463	5,750	135	6,348	-	-	-	-	-	-	-	6,348	GEORGIA	
IDAHO	RSF	76	346	822	869	2,113	-	30	-	30	-	-	-	2,143	IDAHO	
ILLINOIS	FS	592	6,719	9,647	1,521	18,479	-	-	-	-	-	-	-	18,479	ILLINOIS	
INDIANA	FS	-	-	7,684	-	7,684	-	-	-	-	-	-	-	7,684	INDIANA	
IOWA	EST.	-	5,650	9,500	500	15,650	-	-	-	-	-	-	-	15,650	IOWA	
KANSAS	FS	-	1,292	7,955	-	9,247	-	-	-	-	-	-	-	9,247	KANSAS	
KENTUCKY	EST.	-	400	1,875	250	2,525	-	-	-	-	-	-	-	2,525	KENTUCKY	
LOUISIANA	FS	6	545	1,607	200	2,358	-	-	-	-	-	-	-	2,358	LOUISIANA	
MAINE	RSF	-	716	954	49	1,719	-	-	-	-	-	-	-	1,719	MAINE	
MARYLAND	EST.	-	350	650	100	1,100	-	-	-	-	-	-	-	1,100	MARYLAND	
MASSACHUSETTS	FS	100	1,888	2,688	2	4,678	-	-	-	-	-	-	-	4,678	MASSACHUSETTS	
MICHIGAN	FS	537	4,678	12,004	1,450	18,669	-	-	-	-	-	-	-	18,669	MICHIGAN	
MINNESOTA	FS	42	7,262	5,370	1,998	14,792	-	-	-	-	-	-	-	14,792	MINNESOTA	
MISSISSIPPI	RSF	-	471	5,378	70	5,919	-	-	-	-	-	-	-	5,919	MISSISSIPPI	
MISSOURI	FS	-	1,458	4,154	505	6,117	-	407	-	407	-	201	531	7,256	MISSOURI	
MONTANA	EST.	-	500	2,000	125	2,625	-	-	-	-	-	-	-	2,625	MONTANA	
NEBRASKA	EST.	-	1,550	5,150	50	6,750	-	-	-	-	-	-	-	6,750	NEBRASKA	
NEVADA	EST.	-	50	275	50	375	-	-	-	-	-	-	-	375	NEVADA	
NEW HAMPSHIRE	FS	-	131	1,154	-	1,285	-	235	-	235	-	-	-	1,520	NEW HAMPSHIRE	
NEW JERSEY	RSF	-	1,669	11,305	786	13,760	-	-	-	-	-	-	-	13,760	NEW JERSEY	
NEW MEXICO	RSF	-	10	201	50	261	-	-	-	-	-	-	-	261	NEW MEXICO	
NEW YORK	RSF	-	16,399	15,195	5,390	36,984	-	-	-	729	729	-	-	37,713	NEW YORK	
NORTH CAROLINA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH CAROLINA	
NORTH DAKOTA	FS	71	529	1,322	171	2,393	-	-	-	-	-	-	2	2,395	NORTH DAKOTA	
OHIO	FS	-	2,700	12,929	1,197	16,826	-	-	-	-	54	72	136	16,962	OHIO	
OKLAHOMA	FS	-	408	3,632	983	5,023	-	-	-	-	-	-	-	5,023	OKLAHOMA	
OREGON	EST.	-	800	2,200	300	3,300	-	-	-	-	-	-	-	3,300	OREGON	
PENNSYLVANIA	(7/)	639	4,973	4,230	1,108	10,950	-	-	-	-	-	-	-	10,950	PENNSYLVANIA	
RHODE ISLAND	EST.	-	100	250	-	350	-	-	-	-	-	-	-	350	RHODE ISLAND	
SOUTH CAROLINA	EST.	-	330	1,900	100	2,330	-	-	-	-	-	-	-	2,330	SOUTH CAROLINA	
SOUTH DAKOTA	FS	82	562	1,703	101	2,448	-	-	-	-	-	-	-	2,448	SOUTH DAKOTA	
TENNESSEE	RSF	-	513	5,198	18	5,729	-	-	-	-	-	-	-	5,729	TENNESSEE	
TEXAS	FS	766	6,359	12,249	1,743	21,137	-	-	-	-	-	-	-	21,137	TEXAS	
UTAH	FS	5	149	457	59	670	-	-	-	-	-	2	7	679	UTAH	
VERMONT	FS	7	364	1,983	19	2,373	-	-	-	-	-	-	-	2,373	VERMONT	
VIRGINIA	(8/)	-	26	242	-	268	-	-	-	-	-	-	-	268	VIRGINIA	
WASHINGTON	EST.	-	3,775	5,000	450	9,225	-	-	-	-	-	-	-	9,225	WASHINGTON	
WEST VIRGINIA	FS	-	-	-	-	-	-	-	-	-	-	-	-	-	WEST VIRGINIA	
WISCONSIN	FS	-	2,323	10,633	901	13,857	-	1,560	362	1,922	-	105	258	16,142	WISCONSIN	
WYOMING	RSF	-	153	567	39	759	-	-	-	-	-	-	-	759	WYOMING	
TOTALS		2,950	90,124	199,420	23,133	315,627	100	3,252	1,595	4,947	-	6,980	877	7,857	TOTALS	

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS AND STREETS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN THREE STATES, DELAWARE (JULY 1, 1935), NORTH CAROLINA (JULY 1, 1931), AND WEST VIRGINIA (JULY 1, 1932). A SIMILAR TRANSFER OF AUTHORITY AND RESPONSIBILITY WAS EFFECTED IN VIRGINIA (JULY 1, 1932) EXCEPT THAT THREE COUNTIES, ARLINGTON, HENRICO, AND WARWICK, RETAIN CONTROL OVER THEIR SECONDARY ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

2/ FS - FISCAL STUDY REPORTS PREPARED BY THE STATE HIGHWAY PLANNING SURVEYS; RSF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES; EST. - ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, OR DATA AVAILABLE FOR OTHER YEARS.

3/ SEGREGATION FROM EXPENDITURES ON COUNTY AND LOCAL RURAL ROADS AND FROM TRANSFERS TO INCORPORATED PLACES NOT COMPLETE.

4/ SOME RIGHT-OF-WAY EXPENDITURES FOR BOTH STATE AND LOCAL ROADS INCLUDED WITH AND NOT SEPARABLE FROM LOCAL ROAD CONSTRUCTION EXPENDITURES.

5/ INCLUDES ADMINISTRATION, ENGINEERING, EQUIPMENT, AND OTHER EXPENDITURES, MINOR BUT INDETERMINABLE AMOUNTS OF WHICH MAY BE APPLICABLE TO STATE HIGHWAYS AND CITY STREETS.

6/ COMPLETE SEGREGATION OF RIGHT OF WAY, CONSTRUCTION, AND MAINTENANCE IMPOSSIBLE. AMOUNTS CLASSIFIED ACCORDING TO WHICH WAS BELIEVED TO BE THE GREATER AMOUNT.

7/ DATA FOR SECOND-CLASS TOWNSHIPS OBTAINED FROM RECORDS OF BUREAU OF INTERNAL AFFAIRS; EXPENDITURES OF COUNTIES FOR CONSTRUCTION AND MAINTENANCE OF HIGHWAYS OBTAINED FROM COUNTY ACCOUNTS.

8/ FROM "REPORT OF AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

TABLE 28.—CURRENT DIRECT EXPENDITURES BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES FOR SELECTED PURPOSES DURING 1936 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-2 1936

STATE	SOURCE 2/	COUNTY AND LOCAL RURAL ROADS					STATE HIGHWAYS				STREETS OF INCORPORATED PLACES 3/				TOTAL	STATE	
		RIGHT OF WAY 4/	CON-STRUCTION 4/	MAINTENANCE	MISCEL-LANEOUS 5/	TOTAL	RIGHT OF WAY 4/	CON-STRUCTION 6/	MAINTENANCE 6/	TOTAL	RIGHT OF WAY	CON-STRUCTION	MAINTENANCE	TOTAL			
ALABAMA	FS	-	441	5,846	138	6,425	162	316	-	478	-	-	-	-	6,903	ALABAMA	
ARIZONA	FS	3	188	932	82	1,205	-	-	-	-	-	-	-	-	1,205	ARIZONA	
ARKANSAS	LF	-	448	1,615	66	2,129	-	-	-	-	-	-	-	-	2,129	ARKANSAS	
CALIFORNIA	FS	197	9,513	7,444	538	17,792	81	175	9	265	-	5,738	106	5,844	23,901	CALIFORNIA	
COLORADO	LF	9	811	1,486	106	2,412	188	1,300	795	2,283	-	-	1	1	4,696	COLORADO	
CONNECTICUT	EST.	-	-	800	-	3,100	-	-	-	-	-	-	-	-	3,100	CONNECTICUT	
DELAWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DELAWARE	
FLORIDA	FS	-	384	2,711	622	3,717	75	-	-	75	-	-	-	-	3,792	FLORIDA	
GEORGIA	RSF	-	429	7,021	23	7,473	-	-	-	-	-	-	-	-	7,473	GEORGIA	
IDAHO	LF	95	418	1,147	222	1,882	-	-	-	-	4	10	42	53	1,935	IDAHO	
ILLINOIS	EST.	-	8,550	9,780	2,260	20,590	-	-	-	-	-	-	-	-	20,590	ILLINOIS	
INDIANA	LF	91	333	8,679	31	9,134	-	-	-	-	-	-	-	-	9,134	INDIANA	
IOWA	EST.	-	6,250	10,500	250	17,000	-	-	-	-	-	-	-	-	17,000	IOWA	
KANSAS	EST.	-	2,500	7,800	-	10,300	-	-	-	-	-	-	-	-	10,300	KANSAS	
KENTUCKY	FS	-	599	1,813	259	2,671	245	-	-	245	-	-	-	-	2,916	KENTUCKY	
LOUISIANA	EST.	6	276	2,790	245	3,317	-	-	-	-	-	-	-	-	3,317	LOUISIANA	
MAINE 7/	FS	-	216	1,973	-	2,189	-	-	-	-	-	-	-	-	2,189	MAINE 7/	
MARYLAND	FS	12	444	681	106	1,243	-	-	-	-	-	-	-	-	1,243	MARYLAND	
MASSACHUSETTS	EST.	-	1,965	3,508	310	5,783	-	-	-	-	-	-	-	-	5,783	MASSACHUSETTS	
MICHIGAN	EST.	1,050	3,804	11,246	1,400	17,500	-	-	-	-	-	-	-	-	17,500	MICHIGAN	
MINNESOTA	EST.	-	6,250	8,000	900	15,150	-	-	-	-	-	50	50	100	15,250	MINNESOTA	
MISSISSIPPI	RSF	-	323	5,954	36	6,313	-	-	-	-	-	-	-	-	6,313	MISSISSIPPI	
MISSOURI	LF	67	1,519	3,767	490	5,843	-	155	-	155	-	200	515	715	6,713	MISSOURI	
MONTANA	FS	-	-	2,551	-	2,551	-	-	-	-	-	-	-	-	2,551	MONTANA	
NEBRASKA	FS	22	1,633	5,450	59	7,164	-	-	-	-	-	39	-	39	7,203	NEBRASKA	
NEVADA	FS	2	32	379	15	428	-	-	-	-	-	-	-	-	428	NEVADA	
NEW HAMPSHIRE	EST.	-	145	1,100	200	1,445	-	240	-	240	-	-	-	-	1,685	NEW HAMPSHIRE	
NEW JERSEY	EST.	-	3,300	8,900	500	12,700	-	-	-	-	-	-	-	-	12,700	NEW JERSEY	
NEW MEXICO	FS	-	9	216	55	280	24	-	-	24	-	-	-	-	304	NEW MEXICO	
NEW YORK	RSF	-	-	13,627	16,030	7,503	37,160	-	-	800	800	-	-	-	37,960	NEW YORK	
NORTH CAROLINA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH CAROLINA	
NORTH DAKOTA	RSF	3	1,315	967	281	2,566	-	-	-	-	-	-	-	-	2,566	NORTH DAKOTA	
OHIO	LF	-	4,512	17,200	329	22,041	-	-	-	-	-	35	27	62	22,103	OHIO	
OKLAHOMA	EST.	-	1,000	4,000	250	5,250	-	-	-	-	-	-	-	-	5,250	OKLAHOMA	
OREGON	FS	63	924	1,853	702	3,542	-	11	63	74	-	19	19	19	3,635	OREGON	
PENNSYLVANIA	(8/)	690	3,821	10,088	1,180	15,779	-	-	-	-	-	-	-	-	15,779	PENNSYLVANIA	
RHODE ISLAND 9/	FS	-	2	213	3	218	-	-	-	-	-	-	-	-	218	RHODE ISLAND 9/	
SOUTH CAROLINA	FS	4	328	2,484	127	2,943	-	-	-	-	-	-	-	-	2,943	SOUTH CAROLINA	
SOUTH DAKOTA	EST.	-	588	2,062	150	2,800	-	-	-	-	-	-	-	-	2,800	SOUTH DAKOTA	
TENNESSEE	RSF	-	506	5,474	4	5,984	-	-	-	-	-	-	-	-	5,984	TENNESSEE	
TEXAS	EST.	500	7,000	13,500	2,000	23,000	1,250	-	-	1,250	-	150	-	150	24,400	TEXAS	
UTAH	EST.	10	350	450	40	850	-	-	-	-	-	-	-	-	850	UTAH	
VERMONT	EST.	-	515	2,025	-	2,540	-	-	-	-	-	-	-	-	2,540	VERMONT	
VIRGINIA	FS	30	68	402	5	505	-	-	-	-	-	-	-	-	505	VIRGINIA	
WASHINGTON	FS	121	5,023	4,812	459	10,415	-	-	-	-	-	-	-	-	10,415	WASHINGTON	
WEST VIRGINIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WEST VIRGINIA	
WISCONSIN	EST.	-	5,059	11,749	1,773	18,581	-	200	250	450	-	-	-	-	19,031	WISCONSIN	
WYOMING	FS	-	90	810	-	900	-	-	-	-	-	-	-	-	900	WYOMING	
TOTALS			2,975	96,308	219,708	23,819	32,810	2,025	2,397	1,917	6,339	1	6,222	760	6,983	356,132	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY AND RESPONSIBILITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

2/ FS - FISCAL STUDY REPORTS PREPARED BY THE STATE HIGHWAY PLANNING SURVEYS; LF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; RSF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES; EST. - ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS OR DATA AVAILABLE FOR OTHER YEARS

3/ SEGREGATION FROM EXPENDITURES ON COUNTY AND LOCAL RURAL ROADS AND FROM TRANSFERS TO INCORPORATED PLACES NOT COMPLETE.

4/ SOME RIGHT-OF-WAY EXPENDITURES FOR BOTH STATE AND LOCAL ROADS INCLUDED WITH AND NOT SEPARABLE FROM LOCAL ROAD CONSTRUCTION EXPENDITURES.

5/ INCLUDES ADMINISTRATION, ENGINEERING, EQUIPMENT, AND OTHER EXPENDITURES, MINOR BUT INDETERMINABLE AMOUNTS OF WHICH MAY BE APPLICABLE TO STATE HIGHWAYS AND CITY STREETS.

6/ INFORMATION INCOMPLETE.

7/ INCLUDES DATA FOR TOWNS 2,500 OR LESS POPULATION.

8/ DATA FOR SECOND CLASS TOWNSHIPS FROM RECORDS OF BUREAU OF INTERNAL AFFAIRS; FOR COUNTIES, FROM COUNTY ACCOUNTS.

9/ REPRESENTS DATA FOR TOWNS 5,000 OR LESS POPULATION.

TABLE 29.—CURRENT DIRECT EXPENDITURES BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES FOR SELECTED PURPOSES DURING 1937 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-2 1937

STATE	SOURCE 2/	COUNTY AND LOCAL RURAL ROADS					STATE HIGHWAYS				STREETS OF INCORPORATED PLACES 3/				TOTAL	STATE
		RIGHT OF WAY 4/	CON- STRUC- TION 4/	MAINTEN- ANCE	MISCEL- LANEOUS 5/	TOTAL	RIGHT OF WAY 4/	CON- STRUC- TION 6/	MAINTEN- ANCE 6/	TOTAL	RIGHT OF WAY	CON- STRUC- TION	MAINTEN- ANCE	TOTAL		
ALABAMA	LF	-	587	6,900	160	7,647	-	111	-	111	-	-	-	-	7,758	ALABAMA
ARIZONA	LF	1	867	715	74	1,657	-	-	-	-	-	-	-	-	1,657	ARIZONA
ARKANSAS	LF	-	367	1,326	74	1,767	-	-	-	-	-	-	-	-	1,767	ARKANSAS
CALIFORNIA	LF	106	12,637	9,731	799	23,273	1	6	-	7	-	221	-	347	23,627	CALIFORNIA
COLORADO	LF	11	826	1,638	127	2,502	169	1,450	898	2,517	-	-	3	3	5,122	COLORADO
CONNECTICUT	EST.	-	900	2,325	-	3,225	-	-	-	-	-	-	-	-	3,225	CONNECTICUT
DELAWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DELAWARE
FLORIDA	LF	-	788	3,237	328	4,353	47	-	-	47	-	-	-	-	4,400	FLORIDA
GEORGIA	LF	7	3,584	4,008	18	7,617	225	-	-	225	-	-	-	-	7,842	GEORGIA
IDAHO	LF	31	445	1,445	260	2,195	45	21	-	66	-	18	7	25	2,273	IDAHO
ILLINOIS	EST.	-	13,080	9,470	2,780	25,330	-	-	-	-	-	-	-	-	25,330	ILLINOIS
INDIANA	LF	50	690	9,779	15	10,534	-	-	-	-	-	-	-	-	10,534	INDIANA
IOWA	LF	151	6,815	11,249	42	18,257	-	-	-	-	-	-	-	-	18,257	IOWA
KANSAS	LF	1	2,676	7,828	14	10,519	-	-	-	-	-	-	-	-	10,519	KANSAS
KENTUCKY	EST.	-	650	1,950	175	2,775	-	-	-	-	-	-	-	-	2,775	KENTUCKY
LOUISIANA	LF	10	62	2,614	178	2,864	-	-	-	-	-	2	2	2	2,866	LOUISIANA
MAINE	LF	5	168	2,102	-	2,275	-	-	-	-	-	-	-	-	2,275	MAINE
MARYLAND	LF	6	168	946	139	1,259	-	-	-	-	-	-	-	-	1,259	MARYLAND
MASSACHUSETTS	EST.	-	1,870	3,248	303	5,421	-	-	-	-	-	-	-	-	5,421	MASSACHUSETTS
MICHIGAN	LF	1,966	3,661	13,195	1,466	20,288	-	-	-	-	-	-	-	-	20,288	MICHIGAN
MINNESOTA	LF	38	5,892	9,451	896	16,277	-	-	-	-	126	45	171	16,448	MINNESOTA	
MISSISSIPPI	RSF	-	549	7,308	31	7,968	-	-	-	-	-	-	-	-	7,968	MISSISSIPPI
MISSOURI	7/ LF	53	1,717	3,547	508	5,825	3	8/ 19	-	22	-	175	501	676	6,523	MISSOURI
MONTANA	LF	-	310	2,325	171	2,806	-	-	-	-	-	-	-	-	2,806	MONTANA
NEBRASKA	LF	27	3,452	3,433	36	6,948	-	1,850	-	1,850	-	-	-	-	8,798	NEBRASKA
NEVADA	LF	1	11	434	17	463	-	-	-	-	-	-	-	-	463	NEVADA
NEW HAMPSHIRE	LF	-	121	1,166	199	1,486	-	248	-	248	-	-	-	-	1,734	NEW HAMPSHIRE
NEW JERSEY	LF	5	3,835	8,373	516	12,729	-	-	-	-	-	-	-	-	12,729	NEW JERSEY
NEW MEXICO	LF	-	1	344	-	345	29	-	-	29	-	-	-	-	374	NEW MEXICO
NEW YORK	9/ LF	83	19,339	24,850	1,361	45,633	-	-	-	-	-	-	-	-	45,633	NEW YORK
NORTH CAROLINA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH CAROLINA
NORTH DAKOTA	LF	3	794	1,900	112	2,809	-	-	-	-	-	-	-	-	2,809	NORTH DAKOTA
OHIO	LF	-	5,038	19,083	263	24,384	-	-	-	-	-	15	59	74	24,458	OHIO
OKLAHOMA	LF	24	2,101	4,903	94	7,122	-	-	-	-	-	-	-	-	7,122	OKLAHOMA
OREGON	LF	27	1,174	2,997	24	4,222	-	-	-	-	4	8	12	4,234	OREGON	
PENNSYLVANIA	10/	1,116	2,708	5,462	1,128	10,414	-	-	-	-	-	-	-	-	10,414	PENNSYLVANIA
RHODE ISLAND	LF	-	27	222	-	249	-	-	36	36	-	-	-	-	285	RHODE ISLAND
SOUTH CAROLINA	EST.	-	2,766	1,900	125	4,791	-	-	-	-	-	-	-	-	4,791	SOUTH CAROLINA
SOUTH DAKOTA	LF	18	1,513	2,143	187	3,861	36	17	402	455	-	1	1	4,317	SOUTH DAKOTA	
TENNESSEE	LF	-	2,138	4,249	406	6,793	-	200	-	200	-	-	-	-	6,993	TENNESSEE
TEXAS	EST.	350	7,500	13,850	2,200	23,900	1,300	-	-	1,300	-	175	175	25,375	TEXAS	
UTAH	LF	51	496	462	41	1,050	-	-	-	-	-	1	1	1,051	UTAH	
VERMONT	LF	3	663	2,070	-	2,736	-	-	-	-	-	-	-	-	2,736	VERMONT
VIRGINIA	11/	-	56	279	-	335	-	-	-	-	-	-	-	-	335	VIRGINIA
WASHINGTON	LF	49	3,845	4,398	492	8,784	-	-	-	-	3	2	5	8,789	WASHINGTON	
WEST VIRGINIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WEST VIRGINIA
WISCONSIN	LF	-	4,181	11,899	2,614	18,694	-	211	265	476	-	-	-	19,170	WISCONSIN	
WYOMING	LF	-	167	794	-	961	-	-	-	-	-	-	-	-	961	WYOMING
TOTALS		4,193	121,236	231,628	18,373	375,430	1,855	4,133	1,601	7,589	-	737	755	1,492	384,511	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; RSF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES; EST. - ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ SEGREGATION FROM EXPENDITURES ON COUNTY AND LOCAL RURAL ROADS AND FROM TRANSFERS TO INCORPORATED PLACES NOT COMPLETE.

4/ SOME RIGHT-OF-WAY EXPENDITURES FOR BOTH STATE AND LOCAL ROADS INCLUDED WITH AND NOT SEPARABLE FROM LOCAL ROAD CONSTRUCTION EXPENDITURES.

5/ INCLUDES ADMINISTRATION, ENGINEERING, EQUIPMENT, AND OTHER EXPENDITURES, MINOR BUT INDETERMINABLE AMOUNTS OF WHICH MAY BE APPLICABLE TO STATE HIGHWAYS AND CITY STREETS.

6/ INFORMATION INCOMPLETE. AMOUNTS SHOWN PROBABLY INCLUDE SOME RIGHT-OF-WAY EXPENDITURES.

7/ ALSO INCLUDES ESTIMATED EXPENDITURES BY TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

8/ INCLUDES APPROXIMATELY \$2000 MISCELLANEOUS EXPENDITURES.

9/ ALSO INCLUDES ESTIMATED EXPENDITURES BY COUNTIES.

10/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS AND COUNTY RECORDS.

11/ FROM "REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

TABLE 30.—CURRENT DIRECT EXPENDITURES BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES FOR SELECTED PURPOSES DURING 1938 ↓

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-2
1938

STATE	SOURCE 2/	COUNTY AND LOCAL RURAL ROADS					STATE HIGHWAYS				STREETS OF INCORPORATED PLACES 3/				TOTAL	STATE	
		RIGHT OF WAY 4/	CONSTRUCTION 4/	MAINTENANCE	MISCELLANEOUS 5/	TOTAL	RIGHT OF WAY 4/	CONSTRUCTION 6/	MAINTENANCE 6/	TOTAL	RIGHT OF WAY	CONSTRUCTION	MAINTENANCE	TOTAL			
ALABAMA	LF	-	305	8,354	391	9,050	-	-	-	-	-	-	-	-	9,050	ALABAMA	
ARIZONA	LF	2	800	876	88	1,766	-	-	-	-	-	-	-	-	1,766	ARIZONA	
ARKANSAS	LF	-	462	1,669	71	2,202	-	-	-	-	-	-	-	-	2,202	ARKANSAS	
CALIFORNIA	LF	150	8,738	11,701	1,003	21,592	-	8	1	9	-	82	138	220	21,821	CALIFORNIA	
COLORADO	LF	6	1,084	1,543	118	2,751	168	1,513	925	2,606	-	8	2	10	5,367	COLORADO	
CONNECTICUT	FS	21	824	2,439	109	3,393	-	-	-	-	-	-	-	-	3,393	CONNECTICUT	
DELAWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DELAWARE	
FLORIDA	LF	-	4,195	3,491	470	8,156	82	-	-	82	-	-	-	-	8,238	FLORIDA	
GEORGIA	LF	55	3,333	3,688	273	7,519	370	-	-	370	-	39	5	44	7,963	GEORGIA	
IDAHO	LF	34	455	1,599	178	2,266	81	8	-	89	-	1	9	10	2,365	IDAHO	
ILLINOIS	LF	332	10,035	9,200	2,831	22,398	396	-	-	396	97	3,596	335	4,028	26,822	ILLINOIS	
INDIANA	LF	116	497	8,833	4	9,450	-	-	-	-	-	-	-	-	9,450	INDIANA	
IOWA	LF	118	7,141	11,034	23	18,316	-	-	-	-	-	-	-	-	18,316	IOWA	
KANSAS	LF	3	2,784	8,435	3	11,225	-	-	-	-	-	-	-	-	11,225	KANSAS	
KENTUCKY	LF	19	697	2,092	99	2,907	245	13	1	259	-	-	-	-	3,166	KENTUCKY	
LOUISIANA	LF	5	75	2,908	187	3,175	-	-	-	-	-	-	1	1	3,176	LOUISIANA	
MAINE	LF	7	215	2,118	-	2,340	-	-	-	-	-	-	-	-	2,340	MAINE	
MARYLAND	LF	-	202	1,074	129	1,405	-	-	-	-	-	-	-	-	1,405	MARYLAND	
MASSACHUSETTS	EST.	-	1,874	3,701	348	5,923	-	-	-	-	-	-	-	-	5,923	MASSACHUSETTS	
MICHIGAN	LF	1,523	3,967	12,509	1,427	19,426	-	-	-	-	-	-	-	-	19,426	MICHIGAN	
MINNESOTA	LF	45	6,437	9,530	999	17,011	-	-	-	-	-	54	89	143	17,154	MINNESOTA	
MISSISSIPPI	LF	29	1,524	6,638	118	8,309	-	-	19	19	-	9	23	32	8,360	MISSISSIPPI	
MISSOURI	LF	30	1,691	3,845	583	6,149	5	8/ 25	-	30	-	140	500	640	6,819	MISSOURI	
MONTANA	LF	-	312	2,353	161	2,826	-	-	-	-	-	-	-	-	2,826	MONTANA	
NEBRASKA	LF	20	3,154	3,376	55	6,605	2	-	51	53	-	-	-	-	6,658	NEBRASKA	
NEVADA	LF	-	19	455	42	516	7	5	-	12	-	-	-	-	528	NEVADA	
NEW HAMPSHIRE	LF	-	154	1,401	203	1,758	-	193	-	193	-	-	-	-	1,951	NEW HAMPSHIRE	
NEW JERSEY	LF	18	6,837	7,134	770	14,759	-	-	-	-	-	-	-	-	14,759	NEW JERSEY	
NEW MEXICO	LF	-	2	435	-	437	22	-	-	22	-	-	-	-	459	NEW MEXICO	
NEW YORK	2/ LF	69	20,506	27,542	1,290	49,407	-	-	-	-	-	-	-	-	49,407	NEW YORK	
NORTH CAROLINA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH CAROLINA
NORTH DAKOTA	10/ LF	-	499	2,338	28	2,865	-	-	-	-	-	-	-	-	2,865	NORTH DAKOTA	
OHIO	LF	-	7,341	21,220	293	28,854	-	-	-	-	-	36	86	122	28,976	OHIO	
OKLAHOMA	LF	17	2,094	4,885	96	7,092	-	-	-	-	-	-	-	-	7,092	OKLAHOMA	
OREGON	LF	41	1,550	3,130	35	4,756	-	-	-	-	-	-	2	2	4,758	OREGON	
PENNSYLVANIA	(11/)	1,116	4,392	3,925	1,075	10,108	-	-	-	-	-	-	-	-	10,108	PENNSYLVANIA	
RHODE ISLAND	LF	-	38	241	-	279	-	-	32	32	-	-	-	-	311	RHODE ISLAND	
SOUTH CAROLINA	EST.	-	2,158	2,000	150	4,308	-	-	-	-	-	-	-	-	4,308	SOUTH CAROLINA	
SOUTH DAKOTA	LF	23	1,615	2,153	185	3,976	121	17	235	373	-	10	1	11	4,360	SOUTH DAKOTA	
TENNESSEE	LF	-	3,112	2,741	477	6,330	-	114	-	114	-	-	-	-	6,444	TENNESSEE	
TEXAS	LF	239	8,510	14,709	2,406	25,864	1,307	25	-	1,332	-	178	3	181	27,377	TEXAS	
UTAH	LF	15	732	516	35	1,298	-	-	-	-	-	15	-	15	1,313	UTAH	
VERMONT	LF	16	750	2,192	-	2,958	-	-	-	-	-	-	-	-	2,958	VERMONT	
VIRGINIA	(12/)	-	70	278	-	348	-	-	-	-	-	-	-	-	348	VIRGINIA	
WASHINGTON	LF	62	4,454	3,717	476	8,709	-	-	-	-	-	2	-	2	8,711	WASHINGTON	
WEST VIRGINIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WEST VIRGINIA
WISCONSIN	LF	-	4,279	11,539	2,009	17,827	-	111	179	290	-	-	-	-	18,117	WISCONSIN	
WYOMING	LF	2	195	834	-	1,031	1	-	-	1	-	-	-	-	1,032	WYOMING	
TOTALS			4,133	130,308	235,991	19,238	389,670	2,807	2,032	1,443	6,282	97	4,170	1,206	5,473	401,425	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF = COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; FS = FISCAL STUDY REPORTS PREPARED BY THE STATE HIGHWAY PLANNING SURVEYS; EST. - ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ SEGREGATION FROM EXPENDITURES ON COUNTY AND LOCAL RURAL ROADS AND FROM TRANSFERS TO INCORPORATED PLACES NOT COMPLETE.

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7/ ALSO INCLUDES ESTIMATED EXPENDITURES BY TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

8/ INCLUDES APPROXIMATELY \$12,000 MISCELLANEOUS EXPENDITURES.

9/ ALSO INCLUDES ESTIMATED EXPENDITURES BY COUNTIES.

10/ ALSO INCLUDES ESTIMATED EXPENDITURES BY TOWNSHIPS.

11/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS AND COUNTY RECORDS.

12/ BASED ON "REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

TABLE 31.—CURRENT DIRECT EXPENDITURES BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES FOR SELECTED PURPOSES DURING 1939 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-2
1939

STATE	SOURCE 2/	COUNTY AND LOCAL RURAL ROADS					STATE HIGHWAYS				STREETS OF INCORPORATED PLACES 3/				TOTAL	STATE
		RIGHT OF WAY 4/	CON- STRUC- TION 4/	MAINTEN- ANCE	MISCEL- LANEOUS 5/	TOTAL	RIGHT OF WAY 4/	CON- STRUC- TION 6/	MAIN- TE- NANCE 6/	TOTAL	RIGHT OF WAY	CON- STRUC- TION	MAIN- TE- NANCE	TOTAL		
ALABAMA	LF	-	774	7,735	419	8,928	-	-	- 2	2	-	-	-	-	8,930	ALABAMA
ARIZONA	LF	3	836	727	144	1,712	-	-	-	-	-	1	-	1	1,713	ARIZONA
ARKANSAS	LF	-	479	1,731	77	2,287	-	-	-	-	-	-	-	-	2,287	ARKANSAS
CALIFORNIA	LF	116	5,945	12,171	952	19,184	-	-	-	-	-	259	108	367	19,551	CALIFORNIA
COLORADO	LF	5	783	1,710	174	2,672	120	1,149	999	2,268	-	13	2	15	4,895	COLORADO
CONNECTICUT	LF	7	1,293	2,334	-	3,634	-	-	-	-	-	-	-	-	3,634	CONNECTICUT
DELAWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DELAWARE
FLORIDA	LF	-	1,454	3,363	407	5,224	111	-	-	111	-	-	-	-	5,335	FLORIDA
GEORGIA	LF	29	3,712	3,402	301	7,444	293	-	-	293	-	88	14	102	7,839	GEORGIA
IDAHO	LF	22	749	1,571	176	2,518	56	2	-	58	-	17	17	17	2,593	IDAHO
ILLINOIS	LF	272	8,652	9,806	2,958	21,688	399	-	-	399	84	5,037	426	5,547	27,634	ILLINOIS
INDIANA	LF	156	100	9,039	107	9,402	-	-	-	-	-	-	-	-	9,402	INDIANA
IOWA	LF	195	8,390	10,995	26	19,606	-	-	-	-	-	-	-	-	19,606	IOWA
KANSAS	LF	1	3,219	8,315	3	11,538	-	-	-	-	-	-	-	-	11,538	KANSAS
KENTUCKY	LF	26	553	1,790	154	2,523	313	1	-	314	-	-	-	-	2,837	KENTUCKY
LOUISIANA	LF	3	274	2,978	247	3,502	-	-	-	-	-	-	1	1	3,503	LOUISIANA
MAINE	EST.	7	240	2,125	-	2,372	-	-	-	-	-	-	-	-	2,372	MAINE
MARYLAND	LF	8	386	1,144	176	1,714	-	-	-	-	-	-	-	-	1,714	MARYLAND
MASSACHUSETTS	EST.	-	1,553	3,398	335	5,286	-	-	-	-	-	-	-	-	5,286	MASSACHUSETTS
MICHIGAN	LF	1,304	5,120	12,090	1,404	19,918	-	-	-	-	-	-	-	-	19,918	MICHIGAN
MINNESOTA	LF	86	8,144	9,489	1,079	18,798	-	-	-	-	-	82	83	165	18,963	MINNESOTA
MISSISSIPPI	LF	25	1,569	6,524	149	8,267	-	20	18	38	-	2	3	5	8,310	MISSISSIPPI
MISSOURI	7/ LF	27	2,066	3,201	579	5,873	5	8/ 694	-	699	151	9	501	661	7,233	MISSOURI
MONTANA	LF	-	289	2,346	192	2,827	-	-	-	-	-	-	-	-	2,827	MONTANA
NEBRASKA	LF	36	3,122	3,395	61	6,614	2	608	92	702	-	-	-	-	7,316	NEBRASKA
NEVADA	LF	-	22	430	4	456	3	1	-	4	-	-	-	-	460	NEVADA
NEW HAMPSHIRE	EST.	-	335	1,010	245	1,590	-	-	-	-	-	-	-	-	1,590	NEW HAMPSHIRE
NEW JERSEY	LF	1	5,199	9,046	643	14,889	-	-	-	-	-	-	-	-	14,889	NEW JERSEY
NEW MEXICO	LF	-	1	452	-	453	21	-	-	21	-	-	-	-	474	NEW MEXICO
NEW YORK	2/ LF	40	16,549	27,684	1,211	45,484	-	-	-	-	-	-	-	-	45,484	NEW YORK
NORTH CAROLINA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH CAROLINA
NORTH DAKOTA	LF	12	1,183	1,307	366	2,858	56	4	1	71	-	1	2	3	2,942	NORTH DAKOTA
OHIO	LF	-	9,300	20,371	276	29,947	-	-	-	-	-	40	68	108	30,055	OHIO
OKLAHOMA	LF	21	1,997	4,661	94	6,773	-	-	-	-	-	-	-	-	6,773	OKLAHOMA
OREGON	LF	61	1,900	2,641	25	4,627	-	-	-	-	-	5	3	8	4,635	OREGON
PENNSYLVANIA	(10/)	1,097	4,387	7,056	1,207	13,747	-	-	-	-	-	-	-	-	13,747	PENNSYLVANIA
RHODE ISLAND	LF	1	74	218	-	293	-	-	37	37	-	-	-	-	330	RHODE ISLAND
SOUTH CAROLINA	EST.	-	1,351	2,000	200	3,551	-	-	-	-	-	-	-	-	3,551	SOUTH CAROLINA
SOUTH DAKOTA	LF	5	1,643	2,005	145	3,798	36	13	174	223	-	8	5	13	4,034	SOUTH DAKOTA
TENNESSEE	LF	13	3,463	2,621	577	6,674	244	-	-	244	-	30	-	30	6,948	TENNESSEE
TEXAS	LF	308	9,551	14,206	2,288	26,353	1,435	123	-	1,558	-	253	-	253	28,154	TEXAS
UTAH	LF	4	682	555	56	1,297	-	-	-	-	-	4	1	5	1,302	UTAH
VERMONT	LF	11	606	2,805	-	3,422	-	-	-	-	-	-	-	-	3,422	VERMONT
VIRGINIA	(11/)	-	90	244	-	334	-	-	-	-	-	-	-	-	334	VIRGINIA
WASHINGTON	LF	57	3,392	3,665	787	8,101	-	-	-	-	-	32	4	36	8,137	WASHINGTON
WEST VIRGINIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WEST VIRGINIA
WISCONSIN	LF	-	4,957	12,250	1,844	19,051	-	187	-	187	-	-	-	-	19,364	WISCONSIN
WYOMING	LF	18	176	609	-	1,003	3	-	-	3	-	-	-	-	1,006	WYOMING
TOTALS		3,977	126,562	237,615	20,088	388,242	3,107	2,802	1,389	7,298	235	5,864	1,238	7,337	402,877	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST. - ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ SEGREGATION FROM EXPENDITURES ON COUNTY AND LOCAL RURAL ROADS AND FROM TRANSFERS TO INCORPORATED PLACES NOT COMPLETE.

4/ SOME RIGHT-OF-WAY EXPENDITURES FOR BOTH STATE AND LOCAL ROADS INCLUDED WITH AND NOT SEPARABLE FROM LOCAL ROAD CONSTRUCTION EXPENDITURES.

5/ INCLUDES ADMINISTRATION, ENGINEERING, EQUIPMENT, AND OTHER EXPENDITURES, MINOR BUT INDETERMINABLE AMOUNTS OF WHICH MAY BE APPLICABLE TO STATE HIGHWAYS AND CITY STREETS.

6/ INFORMATION INCOMPLETE. AMOUNTS SHOWN PROBABLY INCLUDE SOME RIGHT-OF-WAY EXPENDITURES.

7/ ALSO INCLUDES ESTIMATED EXPENDITURES BY TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

8/ INCLUDES APPROXIMATELY \$61,000 MISCELLANEOUS EXPENDITURES.

9/ ALSO INCLUDES ESTIMATED EXPENDITURES BY COUNTIES.

10/ BASED ON RECORDS OF THE BUREAU OF INTERNAL AFFAIRS, AND COUNTY RECORDS.

11/ BASED ON "THE REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

TABLE 32.—CURRENT DIRECT EXPENDITURES BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES FOR SELECTED PURPOSES DURING 1940 ^{1/}

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF=D-2
1940

STATE	SOURCE ^{2/}	COUNTY AND LOCAL RURAL ROADS					STATE HIGHWAYS				STREETS OF INCORPORATED PLACES ^{3/}				TOTAL	STATE	
		RIGHT OF WAY ^{4/}	CON-STRUCTION ^{4/}	MAINTENANCE	MISCELLANEOUS ^{5/}	TOTAL	RIGHT OF WAY ^{4/}	CON-STRUCTION ^{6/}	MAINTENANCE ^{6/}	TOTAL	RIGHT OF WAY	CON-STRUCTION	MAINTENANCE	TOTAL			
ALABAMA	LF	-	889	8,458	426	9,773	255	-	-	255	-	-	2	2	10,030	ALABAMA	
ARIZONA	LF	2	769	877	124	1,772	-	-	-	-	-	-	-	-	1,772	ARIZONA	
ARKANSAS	LF	-	518	1,869	85	2,472	-	-	-	-	-	-	-	-	2,472	ARKANSAS	
CALIFORNIA	LF	125	5,926	11,071	1,006	18,128	-	10	-	10	-	532	126	658	18,796	CALIFORNIA	
COLORADO	LF	2	894	1,414	46	2,356	107	1,402	1,087	2,596	-	-	-	-	4,952	COLORADO	
CONNECTICUT	LF	9	1,046	2,311	-	3,366	-	-	-	-	-	-	-	-	3,366	CONNECTICUT	
DELAWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DELAWARE	
FLORIDA	LF	-	278	3,439	262	3,979	60	-	-	60	-	-	-	-	4,039	FLORIDA	
GEORGIA	LF	19	3,465	3,498	339	7,341	315	-	-	315	-	104	9	113	7,769	GEORGIA	
IDAHO	LF	25	821	1,497	169	2,512	51	6	-	57	-	-	11	11	2,580	IDAHO	
ILLINOIS	LF	242	7,229	9,849	2,963	20,283	280	-	-	280	-	117	3,729	371	24,780	ILLINOIS	
INDIANA	LF	139	224	9,546	34	9,943	-	-	-	-	-	-	-	-	9,943	INDIANA	
IOWA	LF	261	7,451	10,850	9	18,571	-	-	-	-	-	-	-	-	18,571	IOWA	
KANSAS	LF	-	1,529	9,516	3	11,048	-	-	-	-	-	-	-	-	11,048	KANSAS	
KENTUCKY	LF	19	778	1,735	135	2,667	233	-	-	233	-	-	-	-	2,900	KENTUCKY	
LOUISIANA	LF	4	76	3,026	155	3,261	-	-	-	-	-	-	7	7	3,268	LOUISIANA	
MAINE	EST.	9	250	2,260	-	2,519	-	-	-	-	-	-	-	-	2,519	MAINE	
MARYLAND	LF	158	639	1,214	8	2,019	-	-	-	-	-	-	-	-	2,019	MARYLAND	
MASSACHUSETTS	EST.	-	1,043	3,856	384	5,283	-	-	-	-	-	-	-	-	5,283	MASSACHUSETTS	
MICHIGAN	LF	1,742	6,620	11,419	1,293	21,074	-	-	-	-	-	-	-	-	21,074	MICHIGAN	
MINNESOTA	LF	99	6,970	8,580	767	16,416	-	-	-	-	-	54	52	106	16,522	MINNESOTA	
MISSISSIPPI	LF	28	1,326	7,461	138	9,153	-	9	19	28	-	3	3	3	9,184	MISSISSIPPI	
MISSOURI	EST.	25	2,177	3,410	591	6,203	-	-	-	-	-	200	500	700	6,903	MISSOURI	
MONTANA	LF	-	364	2,335	574	3,273	-	-	-	-	-	-	-	-	3,273	MONTANA	
NEBRASKA	LF	16	2,680	4,422	121	7,239	2	75	66	143	-	-	-	-	7,382	NEBRASKA	
NEVADA	LF	-	11	435	4	450	2	4	-	6	-	-	-	-	456	NEVADA	
NEW HAMPSHIRE	EST.	-	332	1,160	131	1,623	-	-	-	-	-	-	-	-	1,623	NEW HAMPSHIRE	
NEW JERSEY	LF	48	3,445	9,554	912	13,959	-	-	-	-	-	-	-	-	13,959	NEW JERSEY	
NEW MEXICO	LF	-	21	355	28	404	49	-	-	49	-	-	-	-	453	NEW MEXICO	
NEW YORK	LF	199	11,994	24,133	1,204	37,530	1,511	12	1,505	3,028	-	-	-	-	40,558	NEW YORK	
NORTH CAROLINA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH CAROLINA	
NORTH DAKOTA	LF	7	1,160	1,465	84	2,716	43	4	-	47	-	3	1	4	2,767	NORTH DAKOTA	
OHIO	LF	-	7,898	22,450	-	30,348	-	-	-	-	-	36	87	123	30,471	OHIO	
OKLAHOMA	LF	13	732	4,146	184	5,075	-	-	-	-	-	-	-	-	5,075	OKLAHOMA	
OREGON	EST.	-	1,900	2,615	25	4,540	-	-	-	-	-	-	-	-	4,540	OREGON	
PENNSYLVANIA	LF	5,937	10,416	10,703	174	27,230	394	-	1,808	2,202	-	-	-	-	29,432	PENNSYLVANIA	
RHODE ISLAND	LF	-	43	227	-	270	48	-	36	84	-	-	-	-	354	RHODE ISLAND	
SOUTH CAROLINA	LF	-	1,075	1,861	274	3,210	-	-	-	-	-	-	-	-	3,210	SOUTH CAROLINA	
SOUTH DAKOTA	LF	14	1,938	1,563	162	3,677	1	-	63	64	-	-	-	-	3,746	SOUTH DAKOTA	
TENNESSEE	LF	23	3,774	2,724	600	7,131	100	-	-	100	-	-	5	5	7,231	TENNESSEE	
TEXAS	LF	344	7,119	16,259	2,519	26,241	1,223	1,826	-	3,049	-	350	18	368	29,658	TEXAS	
UTAH	LF	6	586	521	31	1,144	-	5	-	5	-	22	2	24	1,173	UTAH	
VERMONT	EST.	-	310	2,250	-	2,560	-	-	-	-	-	-	-	-	2,560	VERMONT	
VIRGINIA	(8/)	-	78	278	-	356	-	-	-	-	-	-	-	-	356	VIRGINIA	
WASHINGTON	LF	61	3,439	3,776	439	7,715	-	-	-	-	-	11	4	15	7,730	WASHINGTON	
WEST VIRGINIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WEST VIRGINIA	
WISCONSIN	LF	-	3,885	11,635	1,751	17,271	-	71	254	325	-	-	-	-	17,596	WISCONSIN	
WYOMING	LF	2	253	633	-	888	19	-	-	13	-	-	-	-	901	WYOMING	
TOTALS			9,578	114,571	242,666	18,174	384,989	4,687	3,424	4,838	12,949	117	5,041	1,198	6,356	404,294	TOTALS

^{1/} RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

^{2/} LF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST. - ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

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^{4/} SOME RIGHT-OF-WAY EXPENDITURES FOR BOTH STATE AND LOCAL ROADS INCLUDED WITH AND NOT SEPARABLE FROM LOCAL ROAD CONSTRUCTION EXPENDITURES.

^{5/} INCLUDES ADMINISTRATION, ENGINEERING, EQUIPMENT, AND OTHER EXPENDITURES, MINOR BUT INDETERMINABLE AMOUNTS OF WHICH MAY BE APPLICABLE TO STATE HIGHWAYS AND CITY STREETS.

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^{7/} ALSO INCLUDES ESTIMATED EXPENDITURES BY TCWS.

^{8/} BASED ON REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT.

TABLE 33.—CURRENT DIRECT EXPENDITURES BY THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES FOR SELECTED PURPOSES DURING 1941 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-D-2
1941

STATE	SOURCE 2/	COUNTY AND LOCAL RURAL ROADS					STATE HIGHWAYS				STREETS OF INCORPORATED PLACES 2/				TOTAL	STATE
		RIGHT OF WAY 4/	CON-STRUC-TION 4/	MAINTENANCE	MISCEL-LANEOUS 5/	TOTAL	RIGHT OF WAY 4/	CON-STRUC-TION 5/	MAINTENANCE 5/	TOTAL	RIGHT OF WAY	CON-STRUC-TION	MAINTENANCE	TOTAL		
ALABAMA	LF	220	660	8,152	448	9,480	-	-	-	-	-	-	-	-	9,480	ALABAMA
ARIZONA	LF	2	738	925	100	1,765	-	-	-	-	-	-	-	-	1,765	ARIZONA
ARKANSAS	EST.	-	500	2,000	75	2,575	-	-	-	-	-	-	-	-	2,575	ARKANSAS
CALIFORNIA	LF	214	6,031	12,473	1,101	19,819	10	8	-	18	-	168	80	248	20,065	CALIFORNIA
COLORADO	EST.	-	750	1,400	50	2,200	100	1,300	1,000	2,400	-	-	-	-	4,600	COLORADO
CONNECTICUT	LF	4	561	2,300	-	2,865	-	-	-	-	-	-	-	-	2,865	CONNECTICUT
DELAWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DELAWARE
FLORIDA	LF	-	332	3,143	281	3,756	57	-	-	57	-	-	-	-	3,813	FLORIDA
GEORGIA	LF	14	3,315	3,362	340	7,031	135	-	-	135	-	7	10	17	7,183	GEORGIA
IDAHO	LF	31	897	1,513	194	2,635	45	35	-	80	-	2	20	22	2,737	IDAHO
ILLINOIS	LF	337	6,674	10,591	2,923	20,525	133	-	1	134	186	2,835	418	3,439	24,098	ILLINOIS
INDIANA	LF	2	182	10,296	10	10,490	-	-	-	-	-	-	-	-	10,490	INDIANA
IOWA	LF	220	8,081	10,793	850	19,944	-	-	-	-	-	-	-	-	19,944	IOWA
KANSAS	LF	5	3,676	7,354	69	11,104	-	-	-	-	-	-	-	-	11,104	KANSAS
KENTUCKY	LF	18	723	1,956	203	2,900	145	-	-	145	-	-	-	-	3,045	KENTUCKY
LOUISIANA	LF	3	444	3,263	150	3,860	-	-	-	-	-	-	15	15	3,875	LOUISIANA
MAINE	EST.	10	225	2,325	-	2,560	-	-	-	-	-	-	-	-	2,560	MAINE
MARYLAND	LF	1	774	1,403	213	2,391	-	-	-	-	-	-	-	-	2,391	MARYLAND
MASSACHUSETTS	EST.	-	1,381	3,510	335	5,226	-	-	-	-	-	-	-	-	5,226	MASSACHUSETTS
MICHIGAN	LF	1,093	5,386	13,005	1,348	20,832	-	-	-	-	-	-	-	-	20,832	MICHIGAN
MINNESOTA	LF	76	6,964	10,582	149	17,771	-	-	-	-	-	44	75	119	17,890	MINNESOTA
MISSISSIPPI	LF	4	667	8,363	42	9,076	-	-	27	-27	-	-	9	9	9,112	MISSISSIPPI
MISSOURI	EST.	50	2,382	3,680	600	6,712	-	-	-	-	-	250	500	750	7,462	MISSOURI
MONTANA	LF	-	355	2,710	201	3,266	-	-	-	-	-	-	-	-	3,266	MONTANA
NEBRASKA	LF	11	2,276	4,677	289	7,253	-	-	87	87	-	-	-	-	7,340	NEBRASKA
NEVADA	LF	-	54	411	4	469	2	1	-	3	-	-	-	-	472	NEVADA
NEW HAMPSHIRE	EST.	-	288	1,071	119	1,478	-	-	-	-	-	-	-	-	1,478	NEW HAMPSHIRE
NEW JERSEY	LF	9	3,814	9,521	990	14,334	-	-	-	-	-	-	-	-	14,334	NEW JERSEY
NEW MEXICO	LF	-	33	366	21	420	40	-	-	40	-	-	-	-	460	NEW MEXICO
NEW YORK	LF	76	13,986	23,979	1,202	39,243	1,099	-	1,288	2,387	-	-	-	-	41,630	NEW YORK
NORTH CAROLINA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH CAROLINA
NORTH DAKOTA	LF	55	1,397	1,343	130	2,925	55	26	2	83	-	1	1	2	3,010	NORTH DAKOTA
OHIO	LF	-	4,510	22,260	-	26,770	-	-	-	-	-	20	84	104	26,874	OHIO
OKLAHOMA	LF	16	1,046	5,928	142	7,132	-	-	-	-	-	-	-	-	7,132	OKLAHOMA
OREGON	EST.	-	1,750	3,000	25	4,775	-	-	-	-	-	-	-	-	4,775	OREGON
PENNSYLVANIA	(8/)	930	5,482	7,064	1,430	14,906	-	-	-	-	-	-	-	-	14,906	PENNSYLVANIA
RHODE ISLAND	LF	-	32	235	2	269	-	-	35	35	-	-	-	-	304	RHODE ISLAND
SOUTH CAROLINA	EST.	-	356	2,100	225	2,681	-	-	-	-	-	-	-	-	2,681	SOUTH CAROLINA
SOUTH DAKOTA	LF	8	1,961	1,888	130	3,987	-	-	21	21	-	-	1	1	4,009	SOUTH DAKOTA
TENNESSEE	LF	4	3,390	3,662	651	7,707	265	-	-	265	-	-	-	-	7,972	TENNESSEE
TEXAS	LF	289	6,893	16,581	2,575	26,338	1,441	632	-	2,073	3	243	1	247	28,658	TEXAS
UTAH	LF	1	485	625	29	1,140	-	-	-	-	-	27	-	27	1,167	UTAH
VERMONT	EST.	-	400	2,400	-	2,800	-	-	-	-	-	-	-	-	2,800	VERMONT
VIRGINIA	(9/)	-	104	323	-	427	-	-	-	-	-	-	-	-	427	VIRGINIA
WASHINGTON	LF	50	3,748	4,473	493	8,764	-	-	-	-	-	8	4	12	8,776	WASHINGTON
WEST VIRGINIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WEST VIRGINIA
WISCONSIN	LF	-	4,694	12,570	2,239	19,503	-	433	198	631	-	-	-	-	20,134	WISCONSIN
WYOMING	LF	2	265	638	-	905	19	-	-	19	-	-	-	-	924	WYOMING
TOTALS			3,755	108,662	250,214	20,378	383,009	3,546	2,435	2,659	8,640	189	3,605	1,218	396,661	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA, EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ SEGREGATION FROM EXPENDITURES ON COUNTY AND LOCAL RURAL ROADS AND FROM TRANSFERS TO INCORPORATED PLACES NOT COMPLETE.

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5/ INCLUDES ADMINISTRATION, ENGINEERING, EQUIPMENT, AND OTHER EXPENDITURES, MINOR BUT INDETERMINABLE AMOUNTS OF WHICH MAY BE APPLICABLE TO STATE HIGHWAYS AND CITY STREETS.

6/ INFORMATION INCOMPLETE. AMOUNTS SHOWN PROBABLY INCLUDE SOME RIGHT-OF-WAY EXPENDITURES.

7/ ALSO INCLUDES ESTIMATED EXPENDITURES BY TOWNS.

8/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS AND COUNTY RECORDS.

9/ BASED ON THE REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT.*

TABLE 34.—RECEIPTS OF THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
FOR THE YEAR 1931

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-R-1 1931

STATE	SOURCE 1/	LOCAL REVENUE								TRANSFERS FROM INCORPORATED PLACES 4/	TRANSFERS FROM STATE GOVERNMENT			TRANSFERS FROM FEDERAL GOVERNMENT 3/	BORROWINGS			TOTAL	STATE		
		PROPERTY TAXES			APPROPRIATIONS FROM GENERAL FUNDS	LOCAL HIGHWAY-USER IMPOSTS 3/	BRIDGE AND FERRY TOLLS 4/	MISCELLANEOUS	TOTAL		HIGHWAY-USER IMPOSTS	OTHER STATE FUNDS	TOTAL		LONG TERM	SHORT TERM	TOTAL				
		ROAD AND BRIDGE LEVIES	SPECIAL ASSESSMENTS 2/	TOTAL																	
ALABAMA		3,506	-	3,506	791	-	-	51	4,348	-	3,533	-	3,533	-	995	303	1,298	9,179	ALABAMA		
ARIZONA		1,999	-	1,999	110	-	-	217	2,326	-	950	-	950	12	200	-	200	3,488	ARIZONA		
ARKANSAS		1,513	-	1,513	28	-	-	206	1,747	-	592	5/	1,875	-	92	13	105	4,212	ARKANSAS		
CALIFORNIA		12,602	-	12,602	4,393	-	-	694	17,689	-	14,707	-	14,707	148	36	-	36	32,580	CALIFORNIA		
COLORADO		2,580	-	2,580	100	-	-	335	3,015	-	2,344	-	2,344	135	-	65	65	3,552	COLORADO		
CONNECTICUT		24	-	24	4,251	-	-	141	4,416	-	3,057	-	3,057	-	700	379	1,079	8,552	CONNECTICUT		
DELAWARE		1,358	-	1,358	173	-	-	25	1,556	-	349	6/	285	-	15	-	15	2,205	DELAWARE		
FLORIDA		7,124	-	7,124	157	-	-	951	8,232	-	7,038	-	7,038	-	-	15	15	15,285	FLORIDA		
GEORGIA		6,208	-	6,208	829	-	-	422	7,459	-	2,218	-	2,218	-	314	234	548	10,225	GEORGIA		
IDAHO		3,002	-	3,002	257	-	-	517	3,776	-	1,550	-	1,550	112	98	-	98	5,536	IDAHO		
ILLINOIS		21,267	-	21,267	939	-	-	432	22,638	-	13,223	-	13,223	-	1,055	1,341	2,396	38,257	ILLINOIS		
INDIANA		22,591	-	22,591	628	-	-	105	23,324	-	2,996	-	2,996	-	6,701	-	6,701	33,021	INDIANA		
IOWA		17,748	-	17,748	290	-	-	1,300	19,338	-	10,854	-	10,854	-	645	160	805	30,997	IOWA		
KANSAS		10,758	-	10,758	739	-	-	1,130	12,627	-	3,678	-	3,678	-	1,753	-	1,753	18,058	KANSAS		
KENTUCKY		4,041	-	4,041	1,791	-	-	146	5,978	-	616	-	616	-	824	177	1,001	7,595	KENTUCKY		
LOUISIANA		6,547	-	6,547	809	7/	699	142	8,197	-	-	-	56	-	259	2,013	2,272	10,525	LOUISIANA		
MAINE		113	-	113	4,999	8/	46	101	5,259	-	-	-	208	-	5	119	124	5,591	MAINE		
MARYLAND		3,501	-	3,501	213	-	-	299	4,013	-	81	-	81	-	1,363	100	1,463	5,536	MARYLAND		
MASSACHUSETTS		-	-	-	11,601	-	-	1,366	12,967	-	3,700	-	3,700	-	233	204	437	17,226	MASSACHUSETTS		
MICHIGAN		23,527	-	23,527	224	-	-	2,403	26,154	-	11,015	-	11,015	-	2,193	127	2,320	39,489	MICHIGAN		
MINNESOTA		14,499	-	14,499	1,119	-	-	446	16,064	-	8,169	2/	1,776	-	-	4	4	26,013	MINNESOTA		
MISSISSIPPI		10,985	-	10,985	725	10/	128	217	12,055	-	5,110	-	5,110	-	1,777	333	2,110	19,275	MISSISSIPPI		
MISSOURI		7,850	-	7,850	2,376	-	-	580	10,806	-	1,712	-	1,712	-	2,566	-	2,566	15,137	MISSOURI		
MONTANA		2,284	-	2,284	105	-	-	106	2,495	-	1,471	-	1,471	-	185	-	185	4,188	MONTANA		
NEBRASKA		4,900	-	4,900	280	-	-	476	5,656	-	4,810	-	4,810	43	-	40	40	10,549	NEBRASKA		
NEVADA		608	-	608	30	-	-	13	651	-	45	-	45	-	22	20	20	738	NEVADA		
NEW HAMPSHIRE		-	-	-	3,425	-	-	-	3,425	-	157	-	157	-	6	-	6	3,588	NEW HAMPSHIRE		
NEW JERSEY		-	-	-	18,373	-	-	1,178	19,551	-	8,658	-	8,658	-	9,309	6,719	16,028	44,237	NEW JERSEY		
NEW MEXICO		602	-	602	21	-	-	15	638	-	188	-	188	-	18	-	18	844	NEW MEXICO		
NEW YORK		20,288	-	20,288	12,651	-	-	7,034	39,973	-	18,208	-	18,208	-	8,216	953	9,169	57,350	NEW YORK		
NORTH CAROLINA		8,907	-	8,907	1,042	-	-	356	10,305	-	3,047	-	3,047	-	213	679	892	14,244	NORTH CAROLINA		
NORTH DAKOTA		3,524	-	3,524	112	-	-	192	3,828	-	1,370	-	1,370	-	81	5	86	5,294	NORTH DAKOTA		
OHIO		22,567	-	22,567	1,134	-	-	2,174	25,875	-	11,493	-	11,493	-	7,618	6,577	14,195	51,565	OHIO		
OKLAHOMA		6,950	-	6,950	351	-	-	435	7,736	-	5,276	11/	1,417	-	840	-	840	15,269	OKLAHOMA		
OREGON		4,262	-	4,262	731	-	-	712	5,705	-	1,928	12/	1,121	-	650	10	660	9,414	OREGON		
PENNSYLVANIA		20,058	-	20,058	15,116	-	-	1,038	36,212	-	6,421	-	6,421	-	7,325	6,643	13,968	56,601	PENNSYLVANIA		
RHODE ISLAND		-	-	-	357	-	-	2	359	-	56	-	56	-	100	-	100	1,015	RHODE ISLAND		
SOUTH CAROLINA		1,434	-	1,434	1,560	-	-	317	3,311	-	6,062	-	6,062	-	-	-	-	9,373	SOUTH CAROLINA		
SOUTH DAKOTA		4,247	-	4,247	1,861	-	-	156	6,264	-	1,362	-	1,362	-	-	-	-	7,626	SOUTH DAKOTA		
TENNESSEE		4,205	-	4,205	2,712	13/	43	994	7,954	-	5,084	-	5,084	-	2,065	351	2,416	15,454	TENNESSEE		
TEXAS		22,345	-	22,345	166	-	-	2,913	25,424	-	8,872	-	8,872	-	15,444	718	16,162	50,742	TEXAS		
UTAH		1,729	-	1,729	407	-	-	54	2,190	-	-	-	-	12	-	21	21	2,223	UTAH		
VERMONT		-	-	-	1,801	-	-	55	1,856	-	919	-	1,52	-	-	-	-	2,927	VERMONT		
VIRGINIA		4,072	-	4,072	547	-	-	465	5,084	-	3,249	-	3,249	-	197	-	197	8,530	VIRGINIA		
WASHINGTON		7,202	-	7,202	724	-	-	574	8,500	-	4,222	-	4,222	-	1,018	-	1,018	13,740	WASHINGTON		
WEST VIRGINIA		9,577	-	9,577	179	-	-	612	10,368	-	-	-	-	-	1,100	-	1,100	11,468	WEST VIRGINIA		
WISCONSIN		21,991	-	21,991	2,135	-	-	569	24,695	-	11,236	-	11,236	-	4,661	-	4,661	40,592	WISCONSIN		
WYOMING		80	-	80	459	14/	8	41	588	-	397	-	397	-	-	-	-	1,058	WYOMING		
TOTALS		355,175	-	355,175	104,521	-	-	924	32,707	493,127	-	202,023	-	7,392	209,415	575	80,866	28,303	109,159	812,286	TOTALS

1/ INFORMATION PRESENTED HEREIN OBTAINED PRINCIPALLY FROM LOCAL AUTHORITIES BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES. SUPPLEMENTAL DATA OBTAINED FROM HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS. THE INADEQUACY OF THE SOURCE MATERIAL PREVENTS COMPLETE SEGREGATION OF RECEIPTS ACCORDING TO THE CLASSIFICATIONS PROVIDED FOR IN THIS SERIES OF TABLES.

2/ SEGREGATION FROM ROAD AND BRIDGE LEVIES NOT POSSIBLE.

3/ INFORMATION INCOMPLETE.

4/ INFORMATION NOT AVAILABLE. PROBABLY INCLUDED WITH MISCELLANEOUS RECEIPTS.

5/ REPRESENTS LOCAL UNITS' SHARE OF MONEY RECEIVED BY THE STATE FROM A BOND ISSUE.

6/ FROM STATE GENERAL FUND.

7/ ASSUMED TO REPRESENT TAXES LEVIED BY PARISHES ON MOTOR FUEL SINCE PARISHES RECEIVED NO SHARE OF THE STATE TAX.

8/ PROBABLY RECEIPTS FROM MOTOR-VEHICLE EXCISE TAXES IMPOSED IN LIEU OF PROPERTY TAXES.

9/ FROM STATE PROPERTY TAX.

10/ PROCEEDS FROM SPECIAL TAXES ON MOTOR FUEL LEVIED BY THREE COUNTIES FOR SEAWALL PROTECTION.

11/ PORTION OF GROSS PRODUCTION TAX AND INCOME FROM 1/4-MILL LEVY ON GENERAL PROPERTY.

12/ RECEIPTS FROM LAST YEAR OF THE MARKET ROAD AID (1-MILL TAX).

13/ PROCEEDS OF WHEEL TAX LEVIED BY DAVIDSON COUNTY, USED FOR OILING ROADS.

14/ PORTION (USED FOR HIGHWAYS) OF MOTOR-VEHICLE REGISTRATION FEES LEVIED BY COUNTIES IN LIEU OF PERSONAL PROPERTY TAXES, RECEIPTS FROM WHICH GO TO THE GENERAL FUND.

TABLE 35.—RECEIPTS OF THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES FOR THE YEAR 1932

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-R-1 1932

STATE	SOURCE 1/	PROPERTY TAXES			LOCAL REVENUE			TRANS- FERS FROM INCOR- PORATED PLACES 4/	TRANSFERS FROM STATE GOVERNMENT			TRANS- FERS FROM FEDERAL GOVERN- MENT 2/	BORROWINGS			TOTAL	STATE		
		ROAD AND BRIDGE LEVIES		ASSESS- MENTS 2/	APPRO- PRIATIONS FROM GENERAL FUND	LOCAL HIGHWAY- USER IMPOSTS 3/	BRIDGE AND FERRY TOLLS 5/		MISSEL- LANEOUS	TOTAL	HIGHWAY- USER IMPOSTS		OTHER STATE FUNDS	TOTAL	LONG TERM			SHORT TERM	TOTAL
		ROAD BRIDGE LEVIES	ASSESS- MENTS 2/	TOTAL															
ALABAMA		3,759	-	3,759	434	-	434	-	-	3,099	2	3,099	49	201	340	ALABAMA			
ARIZONA		1,427	-	1,427	191	-	191	41	48	969	37	971	-	-	2,647	ARIZONA			
ARKANSAS		1,300	-	1,300	30	-	30	48	1,296	895	932	932	-	-	2,322	ARKANSAS			
CALIFORNIA		10,279	-	10,279	3,308	-	3,308	936	14,443	13,535	-	13,535	102	-	28,140	CALIFORNIA			
COLORADO		1,664	-	1,664	106	-	106	218	1,988	2,094	-	2,094	50	60	4,190	COLORADO			
CONNECTICUT		875	-	875	4,329	-	4,329	-	4,329	2,973	5/	2,973	615	-	7,917	CONNECTICUT			
DELAWARE		5,555	-	5,555	132	-	132	920	6,607	6,499	17	6,499	-	-	13,016	DELAWARE			
FLORIDA		5,231	-	5,231	193	-	193	64	5,486	2,954	-	2,954	45	28	7,615	FLORIDA			
IDAHO		2,030	-	2,030	180	-	180	250	2,460	1,220	-	1,220	49	-	3,841	IDAHO			
ILLINOIS		16,936	-	16,936	768	-	768	980	16,504	15,944	-	15,944	1,842	-	36,370	ILLINOIS			
INDIANA		16,108	-	16,108	646	-	646	50	16,604	3,640	-	3,640	1,358	-	21,313	INDIANA			
IOWA		13,674	-	13,674	94	-	94	1,333	15,101	10,888	-	10,888	867	-	26,260	IOWA			
KANSAS		7,600	-	7,600	1,996	-	1,996	347	9,943	4,686	-	4,686	202	-	15,416	KANSAS			
KENTUCKY		3,846	-	3,846	913	-	913	25	4,784	4,600	-	4,600	29	-	8,000	KENTUCKY			
LOUISIANA		5,100	-	5,100	350	-	350	50	6,125	580	-	580	800	-	6,925	LOUISIANA			
MAINE		3,463	-	3,463	7,513	-	7,513	80	3,878	211	-	211	75	-	4,164	MAINE			
MARYLAND		17,513	-	17,513	46	-	46	288	3,797	257	-	257	2,562	-	13,309	MARYLAND			
MASSACHUSETTS		11,321	-	11,321	1,192	-	1,192	2,196	19,709	4,788	-	4,788	322	-	21,262	MASSACHUSETTS			
MICHIGAN		4,640	-	4,640	1,361	-	1,361	845	13,362	7,511	-	7,511	68	-	3,703	MICHIGAN			
MINNESOTA		6,400	-	6,400	1,730	-	1,730	32	6,151	3,781	8/	3,697	100	-	10,523	MINNESOTA			
MISSISSIPPI		1,830	-	1,830	596	-	596	400	8,530	4,272	-	4,272	4,994	-	15,188	MISSISSIPPI			
MISSOURI		4,816	-	4,816	83	-	83	62	1,232	1,664	-	1,664	148	-	3,495	MISSOURI			
MONTANA		4,666	-	4,666	26	-	26	276	5,288	4,307	-	4,307	21	-	10,037	MONTANA			
NEBRASKA		4,318	-	4,318	1,662	-	1,662	7	1,502	33	-	33	-	-	1,706	NEBRASKA			
NEVADA		20,079	-	20,079	10,555	-	10,555	500	15,383	7,428	-	7,428	15	-	24,456	NEVADA			
NEW HAMPSHIRE		2,197	-	2,197	16,588	-	16,588	2,097	38,764	18,509	-	18,509	13,874	-	63,107	NEW HAMPSHIRE			
NEW JERSEY		5,557	-	5,557	2,557	-	2,557	197	2,651	756	-	756	1,645	-	1,645	NEW JERSEY			
NEW MEXICO		21,502	-	21,502	809	-	809	1,621	23,932	18,404	-	18,404	81	-	41,774	NEW MEXICO			
NORTH CAROLINA 10/		6,500	-	6,500	225	-	225	535	5,089	5,125	-	5,125	200	-	13,320	NORTH CAROLINA			
NORTH DAKOTA		3,892	-	3,892	66	-	66	657	28,251	2,387	-	2,387	1,000	-	8,558	NORTH DAKOTA			
OHIO		18,256	-	18,256	9,338	-	9,338	50	7,653	5,401	-	5,401	4,599	-	44,430	OHIO			
OKLAHOMA		1,294	-	1,294	710	-	710	587	2,540	5,396	-	5,396	196	-	8,122	OKLAHOMA			
OREGON		1,542	-	1,542	974	-	974	163	2,690	1,613	-	1,613	283	-	4,222	OREGON			
PENNSYLVANIA		4,321	-	4,321	2,321	-	2,321	262	7,153	5,187	-	5,187	120	-	12,623	PENNSYLVANIA			
RHODE ISLAND		20,000	-	20,000	50	-	50	1,480	21,530	9,733	-	9,733	2,430	-	33,813	RHODE ISLAND			
SOUTH CAROLINA		941	-	941	618	-	618	34	1,393	1,118	-	1,118	37	-	1,690	SOUTH CAROLINA			
SOUTH DAKOTA		3,787	-	3,787	1,476	-	1,476	40	4,657	3,202	-	3,202	94	-	4,292	SOUTH DAKOTA			
TENNESSEE		5,765	-	5,765	365	-	365	905	4,657	4,680	-	4,680	189	-	2,550	TENNESSEE			
TEXAS		9,754	-	9,754	554	-	554	54	10,500	10,575	-	10,575	1,858	-	1,858	TEXAS			
UTAH		8,523	-	8,523	4,981	-	4,981	-	13,500	354	-	354	4	-	2,654	UTAH			
VERMONT		26	-	26	26	-	26	-	460	208,937	-	208,937	51	-	7,957	VERMONT			
VIRGINIA		284,541	-	284,541	83,349	-	83,349	19,640	388,524	4,142	-	4,142	582	-	11,795	VIRGINIA			
WASHINGTON															10,500	WASHINGTON			
WEST VIRGINIA															25,956	WEST VIRGINIA			
WISCONSIN															910	WISCONSIN			
WYOMING															663,518	WYOMING			
TOTALS															663,518	TOTALS			

1/ INFORMATION PRESENTED HEREIN OBTAINED PRINCIPALLY FROM LOCAL AUTHORITIES BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES. SUPPLEMENTAL DATA OBTAINED FROM HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS. THE INADEQUACY OF THE SOURCE MATERIAL PREVENTS COMPLETE SEGREGATION OF RECEIPTS ACCORDING TO THE CLASSIFICATION PROVIDED FOR IN THIS SERIES OF TABLES.

2/ SEGREGATION FROM ROAD AND BRIDGE LEVIES NOT POSSIBLE.

3/ INFORMATION INCOMPLETE.

4/ FROM STATE GENERAL FUND.

5/ ASSUMED TO REPRESENT TAXES LEVIED BY PARISHES ON MOTOR FUEL SINCE PARISHES RECEIVED NO SHARE OF THE STATE TAX.

6/ PROBABLY RECEIPTS FROM MOTORS-VEHICLE EXCISE TAXES IMPOSED IN LIEU OF PROPERTY TAXES.

7/ FROM STATE PROPERTY TAX.

8/ PROCEEDS FROM SPECIAL TAXES ON MOTOR FUEL LEVIED BY THREE COUNTIES FOR SEAWALL PROTECTION.

9/ RESPONSIBILITY FOR CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES WAS TRANSFERRED TO THE STATE IN NORTH CAROLINA BY LEGISLATIVE ACTION JULY 1, 1931; BUT COUNTIES CONTINUE TO BE RESPONSIBLE FOR SERVICING LOCAL ROAD DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

10/ PORTION OF GROSS PRODUCTION TAX AND INCOME FROM 1/4-MILE LEVY ON GENERAL PROPERTY.

11/ PROCEEDS OF WHEEL TAX LEVIED BY DAVIDSON COUNTY, USED FOR OILING ROADS.

12/ PORTION (USED FOR HIGHWAYS) OF MOTOR-VEHICLE REGISTRATION FEES LEVIED BY COUNTIES IN LIEU OF PERSONAL PROPERTY TAXES, RECEIPTS FROM WHICH GO TO THE GENERAL FUND.

TABLE 36.—RECEIPTS OF THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
FOR THE YEAR 1933

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-12-1 1933

STATE	SOURCE 1/	LOCAL REVENUE							TRANSFERS FROM INCORPORATED PLACES 4/	TRANSFERS FROM STATE GOVERNMENT			TRANS- FERS FROM FEDERAL GOVERN- MENT 2/	BORROWINGS			TOTAL	STATE					
		PROPERTY TAXES			APPRO- PRIATIONS- FROM GENERAL FUNDS	LOCAL HIGHWAY- USER IMPOSTS 3/	BRIDGE AND FERRY TOLLS 4/	MISCEL- LANEOUS		TOTAL	HIGHWAY- USER IMPOSTS	OTHER STATE FUNDS		TOTAL	LONG TERM	SHORT TERM			TOTAL				
		ROAD AND BRIDGE LEVIES	SPECIAL ASSESS- MENTS 2/	TOTAL																			
ALABAMA		2,363	-	2,363	886	-	-	42	3,291	-	4,031	-	4,031	-	-	372	372	7,694	ALABAMA				
ARIZONA		981	-	981	144	-	-	29	1,154	-	975	-	975	10	-	-	-	2,149	ARIZONA				
ARKANSAS		1,020	-	1,020	15	-	-	40	1,075	-	732	-	732	-	-	-	-	1,834	ARKANSAS				
CALIFORNIA		7,519	-	7,519	1,561	-	-	652	9,672	-	14,217	-	14,217	57	84	-	84	24,230	CALIFORNIA				
COLORADO		947	-	947	50	-	-	157	1,154	-	1,988	-	1,988	86	22	4	26	3,251	COLORADO				
CONNECTICUT		-	-	-	3,550	-	-	-	3,550	-	2,906	-	2,906	-	-	-	-	6,456	CONNECTICUT				
DELAWARE		935	-	935	6	-	-	7	948	-	326	-	326	-	-	-	-	1,349	DELAWARE				
FLORIDA		4,359	-	4,359	20	-	-	781	5,120	-	6,194	-	6,194	-	-	38	38	11,352	FLORIDA				
GEORGIA		4,106	-	4,106	155	-	-	74	4,335	-	5/ 14,930	-	16,945	-	-	92	92	21,373	GEORGIA				
IDAHO		1,511	-	1,511	227	-	-	475	2,213	-	1,188	-	1,188	46	75	-	75	3,522	IDAHO				
ILLINOIS		14,000	-	14,000	100	-	-	100	14,200	-	7,865	-	7,865	-	-	1,800	1,800	23,865	ILLINOIS				
INDIANA		12,800	-	12,800	200	-	-	10	13,010	-	8,183	-	8,183	-	1,000	-	1,000	22,193	INDIANA				
IOWA		10,815	-	10,815	62	-	-	944	11,821	-	11,175	-	11,175	-	72	107	179	23,175	IOWA				
KANSAS		5,830	-	5,830	2,100	-	-	205	8,135	-	4,557	-	4,557	-	50	-	50	12,742	KANSAS				
KENTUCKY		3,077	-	3,077	730	-	-	20	3,827	-	551	-	551	-	24	160	194	4,566	KENTUCKY				
LOUISIANA		5,300	-	5,300	94	6/	625	80	6,099	-	-	-	-	-	-	240	240	6,339	LOUISIANA				
MAINE		-	-	-	2,771	7/	38	60	2,869	-	-	-	86	-	-	55	55	3,010	MAINE				
MARYLAND		2,517	-	2,517	261	-	-	240	3,018	-	1,090	-	1,090	-	727	440	1,167	5,275	MARYLAND				
MASSACHUSETTS		-	-	-	5,943	-	-	1,043	6,986	-	2,938	-	2,938	-	43	56	99	10,018	MASSACHUSETTS				
MICHIGAN		7,385	-	7,385	-	-	-	1,500	8,885	-	20,082	-	20,082	-	-	70	70	29,007	MICHIGAN				
MINNESOTA		7,689	-	7,689	1,890	-	-	698	10,277	-	5,082	8/	1,610	-	147	122	269	17,238	MINNESOTA				
MISSISSIPPI		4,423	-	4,423	1,101	9/	118	79	5,721	-	4,147	-	4,147	-	355	68	423	10,291	MISSISSIPPI				
MISSOURI		5,278	-	5,278	2,200	-	-	350	7,828	-	1,932	-	1,932	-	950	20	970	10,730	MISSOURI				
MONTANA		1,525	-	1,525	60	-	-	58	1,643	-	1,028	-	1,028	20	-	-	-	2,691	MONTANA				
NEBRASKA		4,500	-	4,500	200	-	-	100	4,800	-	3,462	-	3,462	-	-	20	20	8,282	NEBRASKA				
NEVADA		451	-	451	5	-	-	1	457	-	32	-	32	7	-	-	-	496	NEVADA				
NEW HAMPSHIRE		-	-	-	1,757	-	-	-	1,757	-	53	-	53	2	-	-	-	1,812	NEW HAMPSHIRE				
NEW JERSEY		-	-	-	16,368	-	-	-	16,368	-	7,462	-	7,462	-	-	-	-	23,830	NEW JERSEY				
NEW MEXICO		277	-	277	38	-	-	4	319	-	98	-	98	10	-	-	-	427	NEW MEXICO				
NEW YORK		11,911	-	11,911	15,417	-	-	-	27,328	-	14,945	-	14,945	-	5,324	2,143	7,467	49,740	NEW YORK				
NORTH CAROLINA 10/		5,835	-	5,835	-	-	-	-	5,835	-	502	-	502	-	-	-	-	6,342	NORTH CAROLINA 10/				
NORTH DAKOTA		961	-	961	182	-	-	73	1,236	-	616	-	616	-	60	82	142	1,954	NORTH DAKOTA				
OHIO		19,206	-	19,206	802	-	-	724	20,732	-	17,655	-	17,655	-	1,876	1,625	3,501	41,888	OHIO				
OKLAHOMA		5,860	-	5,860	100	-	-	305	6,265	-	4,343	11/	925	-	-	-	-	11,533	OKLAHOMA				
OREGON		4,067	-	4,067	692	-	-	560	5,320	-	2,311	-	2,311	-	636	86	722	8,353	OREGON				
PENNSYLVANIA		16,063	-	16,063	3,026	-	-	4,488	23,577	-	5,132	-	5,132	-	1,394	1,095	2,489	31,193	PENNSYLVANIA				
RHODE ISLAND		-	-	-	534	-	-	29	563	-	53	-	53	-	30	-	30	646	RHODE ISLAND				
SOUTH CAROLINA		1,400	-	1,400	104	-	-	216	1,720	-	6,265	-	6,265	-	245	29	274	8,259	SOUTH CAROLINA				
SOUTH DAKOTA		1,006	-	1,006	254	-	-	161	1,421	-	1,216	-	1,216	-	10	-	10	2,647	SOUTH DAKOTA				
TENNESSEE		4,129	-	4,129	470	12/	100	136	4,835	-	5,496	-	5,496	-	-	38	38	10,369	TENNESSEE				
TEXAS		10,828	-	10,828	40	-	-	1,200	12,068	-	15,066	-	15,066	-	406	188	594	28,109	TEXAS				
UTAH		1,290	-	1,290	184	-	-	52	1,526	-	-	-	-	-	-	31	31	1,557	UTAH				
VERMONT		-	-	-	1,013	-	-	15	1,028	-	1,011	-	1,011	-	-	-	-	2,189	VERMONT				
VIRGINIA 13/		1,276	-	1,276	-	-	-	236	1,512	-	230	-	230	-	-	-	-	1,742	VIRGINIA 13/				
WASHINGTON		2,924	-	2,924	532	-	-	50	3,506	-	3,491	14/	561	-	-	-	-	7,558	WASHINGTON				
WEST VIRGINIA		7,309	-	7,309	-	-	-	284	7,593	-	-	-	-	-	-	-	-	7,593	WEST VIRGINIA				
WISCONSIN		5,596	-	5,596	2,547	-	-	512	8,655	-	10,354	-	10,354	-	1,160	-	1,160	20,187	WISCONSIN				
WYOMING		131	-	131	291	-	-	45	467	-	351	-	351	-	-	42	42	860	WYOMING				
TOTALS		209,420	-	209,420	68,783	-	-	881	16,845	-	295,929	-	295,929	-	203,149	19,125	222,274	238	14,716	8,995	23,713	542,154	TOTALS

1/ INFORMATION PRESENTED HEREIN OBTAINED PRINCIPALLY FROM LOCAL AUTHORITIES BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES. SUPPLEMENTAL DATA OBTAINED FROM HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS. THE INADEQUACY OF THE SOURCE MATERIAL PREVENTS COMPLETE SEGREGATION OF RECEIPTS ACCORDING TO THE CLASSIFICATION PROVIDED FOR IN THIS SERIES OF TABLES.

2/ SEGREGATION FROM ROAD AND BRIDGE LEVIES NOT POSSIBLE.

3/ INFORMATION INCOMPLETE.

4/ INFORMATION NOT AVAILABLE. PROBABLY INCLUDED WITH MISCELLANEOUS RECEIPTS.

5/ HIGHWAY REVENUE CERTIFICATES ISSUED BY THE STATE TO THE COUNTIES AND THE COASTAL HIGHWAY DISTRICT TO REIMBURSE THEM FOR THE COST OF CONSTRUCTION OF PUBLIC ROADS OR BRIDGES WHICH WERE A PART OF THE STATE SYSTEM, PURSUANT TO AN ACT OF THE GENERAL ASSEMBLY APPROVED MARCH 1, 1933.

6/ ASSUMED TO REPRESENT TAXES LEVIED BY PARISHES ON MOTOR FUEL SINCE PARISHES RECEIVED NO SHARE OF THE STATE TAX.

7/ PROBABLY RECEIPTS FROM MOTOR-VEHICLE EXCISE TAXES IMPOSED IN LIEU OF PROPERTY TAXES.

8/ FROM STATE PROPERTY TAX.

9/ PROCEEDS FROM SPECIAL TAXES ON MOTOR FUEL LEVIED BY THREE COUNTIES FOR SEAWALL PROTECTION.

10/ RESPONSIBILITY FOR CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES WAS TRANSFERRED TO THE STATE IN NORTH CAROLINA BY LEGISLATIVE ACTION JULY 1, 1931, BUT COUNTIES CONTINUE TO BE RESPONSIBLE FOR SERVICING LOCAL ROAD DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

11/ PORTIONS OF GROSS PRODUCTION TAX AND 1/4-MILL LEVY ON GENERAL PROPERTY.

12/ PROCEEDS OF WHEEL TAX LEVIED BY DAVIDSON COUNTY, USED FOR OILING ROADS.

13/ ONLY FOUR COUNTIES CONTINUED HIGHWAY CONSTRUCTION AND MAINTENANCE ACTIVITIES AS A RESULT OF THE SECONDARY ROAD ACT EFFECTIVE JULY 1, 1932, ALTHOUGH ALL COUNTIES ARE RESPONSIBLE FOR SERVICING DEBT INCURRED FOR LOCAL ROADS PRIOR TO THAT DATE.

14/ PROCEEDS OF STATE EMERGENCY BONDS PAID TO COUNTIES FOR RELIEF WORK ON COUNTY ROADS.

TABLE 37.—RECEIPTS OF THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
FOR THE YEAR 1934

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-R-1 1934

STATE	SOURCE 1/	LOCAL REVENUE							TRANSFERS FROM INCORPORATED PLACES 4/	TRANSFERS FROM STATE GOVERNMENT			TRANSFERS FROM FEDERAL GOVERNMENT 3/	BORROWINGS			TOTAL	STATE	
		PROPERTY TAXES			APPROPRIATIONS FROM GENERAL FUNDS	LOCAL HIGHWAY-USER IMPOSTS 3/	BRIDGE AND FERRY TOLLS 4/	MISCELLANEOUS		TOTAL	HIGHWAY-USER IMPOSTS	OTHER STATE FUNDS		TOTAL	LONG TERM	SHORT TERM			TOTAL
		ROAD AND BRIDGE LEVIES	SPECIAL ASSESSMENTS 2/	TOTAL															
ALABAMA		2,880	-	2,880	300	-	-	52	3,232	-	4,616	-	4,616	-	72	30	102	7,950	ALABAMA
ARIZONA		1,218	-	1,218	74	-	-	47	1,339	-	1,004	15	1,019	179	-	-	-	2,537	ARIZONA
ARKANSAS		1,038	-	1,038	-	-	-	80	1,118	-	1,118	41	1,159	-	-	-	-	2,277	ARKANSAS
CALIFORNIA		7,002	-	7,002	1,269	-	-	553	8,834	-	13,774	-	13,774	1,587	636	636	24,831	CALIFORNIA	
COLORADO		824	-	824	33	-	-	218	1,075	-	2,145	-	2,145	97	12	12	3,329	COLORADO	
CONNECTICUT		-	-	-	2,300	-	-	-	2,300	-	3,361	-	3,361	206	-	-	5,867	CONNECTICUT	
DELAWARE		1,183	-	1,183	6	-	-	12	1,201	-	310	280	590	-	5	5	1,796	DELAWARE	
FLORIDA		5,296	-	5,296	58	-	-	2,029	7,383	-	7,078	-	7,078	-	-	-	14,461	FLORIDA	
GEORGIA		4,433	-	4,433	130	-	-	24	4,587	-	2,244	-	2,244	-	-	5	6,836	GEORGIA	
IDAHO		1,966	-	1,966	151	-	-	294	2,411	-	1,287	-	1,287	47	12	12	3,757	IDAHO	
ILLINOIS		12,994	-	12,994	103	-	-	121	13,218	-	9,094	-	9,094	-	883	1,405	2,288	24,520	ILLINOIS
INDIANA		8,585	-	8,585	756	-	-	61	9,402	-	8,098	-	8,098	-	18	63	91	17,581	INDIANA
IOWA		10,305	-	10,305	55	-	-	416	10,776	-	13,604	-	13,604	-	214	247	461	24,841	IOWA
KANSAS		5,698	-	5,698	1,165	-	-	167	8,030	-	4,675	-	4,675	-	288	-	288	12,993	KANSAS
KENTUCKY		3,864	-	3,864	950	-	-	54	4,868	-	405	5/ 1,562	1,967	-	7	284	291	7,126	KENTUCKY
LOUISIANA		5,900	-	5,900	44	6/ 657	-	770	7,371	-	-	-	-	-	-	290	290	7,661	LOUISIANA
MAINE		23	-	23	3,645	-	-	72	3,740	-	-	19	19	557	-	29	29	4,345	MAINE
MARYLAND		810	-	810	-	-	-	424	1,234	-	1,472	-	1,472	-	-	-	2,706	MARYLAND	
MASSACHUSETTS		-	-	-	5,867	-	-	1,810	7,677	-	4,076	-	4,076	-	23	138	161	11,914	MASSACHUSETTS
MICHIGAN		2,508	-	2,508	45	-	-	405	2,958	-	20,786	-	20,786	-	56	56	23,800	MICHIGAN	
MINNESOTA		5,644	-	5,644	1,700	-	-	716	8,060	-	5,278	7/ 1,240	6,518	-	1,422	121	1,543	16,121	MINNESOTA
MISSISSIPPI		5,473	-	5,473	437	8/ 134	-	130	6,174	-	4,506	-	4,506	-	273	54	327	11,107	MISSISSIPPI
MISSOURI		7,122	-	7,122	720	-	-	229	8,071	-	974	13	987	-	253	718	971	10,629	MISSOURI
MONTANA		2,229	-	2,229	41	-	-	125	2,395	-	914	-	914	-	-	-	-	3,309	MONTANA
NEBRASKA		4,500	-	4,500	200	-	-	50	4,750	-	4,144	-	4,144	-	-	20	20	8,911	NEBRASKA
NEVADA		407	-	407	54	-	-	11	472	-	29	-	29	9	-	-	510	NEVADA	
NEW HAMPSHIRE		-	-	-	2,453	-	-	-	2,453	-	59	-	59	10	-	-	2,522	NEW HAMPSHIRE	
NEW JERSEY		-	-	-	5,150	-	-	-	5,150	-	9,346	-	9,346	-	528	299	827	15,323	NEW JERSEY
NEW MEXICO		225	-	225	-	-	-	2	227	-	106	-	106	10	-	-	343	NEW MEXICO	
NEW YORK		12,850	-	12,850	267	-	-	-	13,117	-	16,907	-	16,907	-	10,786	23	10,809	40,833	NEW YORK
NORTH CAROLINA 9/		5,267	-	5,267	-	-	-	-	5,267	-	513	-	513	-	30	-	31	5,780	NORTH CAROLINA 9/
NORTH DAKOTA		953	-	953	192	-	-	64	1,209	-	655	-	655	-	-	-	1,895	NORTH DAKOTA	
OHIO		14,612	-	14,612	1,144	-	-	278	16,034	-	18,118	-	18,118	-	824	130	954	35,106	OHIO
OKLAHOMA		3,172	-	3,172	133	-	-	246	3,551	-	4,361	10/ 1,052	5,433	-	-	-	8,984	OKLAHOMA	
OREGON		4,330	-	4,330	170	-	-	579	5,079	-	1,749	-	1,749	-	-	-	6,828	OREGON	
PENNSYLVANIA		8,817	245	9,062	11,771	-	-	656	21,489	-	2,082	387	2,469	-	4,192	848	5,040	28,998	PENNSYLVANIA
RHODE ISLAND		-	-	-	523	-	-	20	543	-	50	-	50	-	-	-	593	RHODE ISLAND	
SOUTH CAROLINA		1,874	-	1,874	-	-	-	92	1,966	-	7,330	-	7,330	-	1,231	-	1,231	10,527	SOUTH CAROLINA
SOUTH DAKOTA		994	-	994	551	-	-	169	1,714	-	1,216	-	1,216	-	-	-	2,930	SOUTH DAKOTA	
TENNESSEE		2,353	-	2,353	2,410	11/ 100	-	120	4,983	-	6,015	-	6,015	-	30	30	11,028	TENNESSEE	
TEXAS		12,500	-	12,500	500	-	-	2,500	15,500	-	17,146	-	17,146	-	4,060	180	4,240	37,261	TEXAS
UTAH		1,063	-	1,063	61	-	-	213	1,337	-	-	-	-	-	41	41	1,378	UTAH	
VERMONT		-	-	-	1,008	-	-	-	1,008	-	1,007	150	1,157	1,163	-	-	3,328	VERMONT	
VIRGINIA	12/	2,452	-	2,452	-	-	-	266	2,718	-	220	-	220	-	-	-	2,938	VIRGINIA	
WASHINGTON		3,360	-	3,360	449	-	-	209	4,018	-	6,137	232	6,369	-	-	-	10,387	WASHINGTON	
WEST VIRGINIA 13/		3,949	-	3,949	-	-	-	-	3,949	-	-	-	-	-	-	-	3,949	WEST VIRGINIA 13/	
WISCONSIN		4,786	-	4,786	1,747	-	-	217	6,750	-	9,841	110	9,951	71	493	493	17,265	WISCONSIN	
WYOMING		40	-	40	353	14/ 2	-	21	416	-	414	-	414	-	-	-	830	WYOMING	
TOTALS		186,499	245	186,744	48,985	893	-	14,532	251,154	-	218,304	5,476	223,780	3,936	26,348	4,926	31,274	510,144	TOTALS

1/ INFORMATION PRESENTED HEREIN OBTAINED PRINCIPALLY FROM LOCAL AUTHORITIES BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES. SUPPLEMENTAL DATA OBTAINED FROM HIGHWAY DEPARTMENT AND OTHER STATE REPORTS. THE INADEQUACY OF THE SOURCE MATERIAL PREVENTS COMPLETE SEGREGATION OF RECEIPTS ACCORDING TO THE CLASSIFICATION PROVIDED FOR IN THIS SERIES OF TABLES.

2/ SEGREGATION FROM ROAD AND BRIDGE LEVIES NOT POSSIBLE IN MOST STATES.

3/ INFORMATION INCOMPLETE.

4/ INFORMATION NOT AVAILABLE. PROBABLY INCLUDED WITH MISCELLANEOUS RECEIPTS.

5/ GROSS RECEIPTS TAX EFFECTIVE FROM JULY 1, 1934 UNTIL JANUARY 15, 1936.

6/ ASSUMED TO REPRESENT TAXES LEVIED ON MOTOR FUEL BY PARISHES SINCE PARISHES RECEIVED NO SHARE OF THE STATE TAX.

7/ FROM STATE PROPERTY TAX.

8/ PROCEEDS FROM SPECIAL TAXES ON MOTOR FUEL LEVIED BY THREE COUNTIES FOR SEAWALL PROTECTION.

9/ RESPONSIBILITY FOR CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES WAS TRANSFERRED TO THE STATE BY LEGISLATIVE ACTION JULY 1, 1931 BUT COUNTIES CONTINUE TO BE RESPONSIBLE FOR SERVICING LOCAL ROAD DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

10/ PORTIONS OF GROSS PRODUCTION TAX AND 1/4-MILL LEVY ON GENERAL PROPERTY.

11/ PROCEEDS OF WHEEL TAX LEVIED BY DAVIDSON COUNTY, USED FOR OILING ROADS.

12/ ONLY THREE COUNTIES CONTINUED HIGHWAY CONSTRUCTION AND MAINTENANCE ACTIVITIES AS A RESULT OF THE SECONDARY ROAD ACT, EFFECTIVE JULY 1, 1932, ALTHOUGH ALL COUNTIES ARE RESPONSIBLE FOR SERVICING DEBT INCURRED FOR ROADS PRIOR TO THAT DATE.

13/ AUTHORITY OVER LOCAL RURAL ROADS WAS TRANSFERRED TO THE STATE BY LEGISLATIVE ACTION, JULY 1, 1933, BUT THE COUNTIES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

14/ HIGHWAY PORTION OF MOTOR VEHICLE REGISTRATION FEES LEVIED BY COUNTIES IN LIEU OF PERSONAL PROPERTY TAXES ON MOTOR VEHICLES, RECEIPTS FROM WHICH GO INTO THE GENERAL FUND.

TABLE 38.—RECEIPTS OF THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
FOR THE YEAR 1935 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-R-1 1935

STATE	SOURCE 2/	LOCAL REVENUE							TRANSFERS FROM INCOR- PORATED PLACES 3/	TRANSFERS FROM STATE GOVERNMENT			TRANS- FERS FROM FEDERAL GOVERN- MENT	BORROWINGS			TOTAL	STATE	
		PROPERTY TAXES			APPRO- PRIATIONS FROM GENERAL FUNDS	LOCAL HIGHWAY- USER IMPOSTS	BRIDGE AND FERRY TOLLS 3/	MISCEL- LANEOUS		TOTAL	HIGHWAY- USER IMPOSTS	OTHER STATE FUNDS		TOTAL	LONG TERM	SHORT TERM			TOTAL
		ROAD AND BRIDGE LEVIES	SPECIAL ASSESS- MENTS	TOTAL															
ALABAMA	RSF	2,543	-	2,543	216	-	-	162	2,921	-	5,251	2	5,253	-	-	189	189	8,363	ALABAMA
ARIZONA	EST.	1,372	-	1,372	37	-	-	30	1,439	-	1,032	-	1,032	102	-	-	-	2,573	ARIZONA
ARKANSAS	FS	1,165	-	1,165	88	-	-	20	1,273	-	501	43	544	7	-	173	173	1,997	ARKANSAS
CALIFORNIA	EST.	8,161	-	8,161	1,768	-	-	398	10,327	-	15,128	-	15,128	1,008	12,125	-	12,125	38,508	CALIFORNIA
COLORADO	EST.	1,250	-	1,250	100	-	-	-	1,350	-	2,269	-	2,269	75	-	-	-	3,694	COLORADO
CONNECTICUT	RSF	-	-	-	2,553	-	-	128	2,681	-	3,323	-	3,323	-	212	-	212	6,216	CONNECTICUT
DELAWARE	(4/)	-	-	-	-	-	-	-	-	-	295	-	295	-	2,050	-	2,050	2,625	DELAWARE
FLORIDA	EST.	5,015	-	5,015	75	-	-	100	5,190	-	7,655	200	7,855	-	-	-	-	13,045	FLORIDA
GEORGIA	RSF	3,809	-	3,809	1,235	-	-	656	5,700	-	2,459	169	2,628	-	-	40	40	8,368	GEORGIA
IDAHO	RSF	1,952	-	1,952	162	-	-	436	2,550	-	1,416	-	1,416	-	1,382	-	1,382	5,348	IDAHO
ILLINOIS	FS	12,854	-	12,854	770	-	-	42	13,666	-	6,099	-	6,099	123	1,537	262	1,799	21,667	ILLINOIS
INDIANA	FS	9,071	1	9,072	39	-	-	2	9,113	-	8,135	-	8,135	-	4	-	4	17,252	INDIANA
IOWA	EST.	10,750	-	10,750	50	-	-	500	11,300	-	12,243	-	12,243	-	1,472	500	1,972	25,515	IOWA
KANSAS	FS	7,825	322	8,147	-	-	-	143	8,290	-	3,759	-	3,759	15	300	-	300	12,372	KANSAS
KENTUCKY	EST.	3,500	-	3,500	1,000	-	-	50	4,500	-	500	6/	1,500	-	75	200	275	6,825	KENTUCKY
LOUISIANA	FS	5,104	-	5,104	369	7/	921	2	6,396	-	-	-	-	-	181	289	470	6,974	LOUISIANA
MAINE	RSF	158	-	158	2,505	-	-	157	2,820	-	-	7	7	600	5	4	9	3,436	MAINE
MARYLAND	EST.	-	-	-	1,500	-	-	250	1,750	-	642	-	642	-	500	-	500	2,892	MARYLAND
MASSACHUSETTS	FS	-	3	3	3,213	-	-	63	3,279	-	2,138	-	2,138	-	117	7	118	5,535	MASSACHUSETTS
MICHIGAN	FS	1,865	369	2,234	-	-	-	93	2,327	-	17,910	-	17,910	10	38	-	38	20,285	MICHIGAN
MINNESOTA	FS	8,925	-	8,925	1,125	-	-	350	10,400	-	5,063	8/	1,136	6,199	414	1,211	-	18,224	MINNESOTA
MISSISSIPPI	RSF	5,496	-	5,496	1,589	2/	150	150	7,898	-	4,309	-	4,309	-	545	96	641	12,848	MISSISSIPPI
MISSOURI	FS	7,808	-	7,808	423	-	-	344	8,575	-	352	-	352	300	464	776	1,240	10,467	MISSOURI
MONTANA	EST.	2,500	-	2,500	-	-	-	-	2,500	-	1,150	-	1,150	-	-	-	-	3,650	MONTANA
NEBRASKA	EST.	2,550	-	2,550	50	-	-	225	2,825	-	4,243	-	4,243	-	-	-	-	7,068	NEBRASKA
NEVADA	EST.	425	-	425	25	-	-	25	475	-	14	-	14	8	-	-	-	497	NEVADA
NEW HAMPSHIRE	RSF	-	-	-	1,540	-	-	-	1,540	-	69	-	69	6	30	2	32	1,647	NEW HAMPSHIRE
NEW JERSEY	FS	-	-	-	10,348	-	-	-	10,348	-	8,718	-	8,718	-	1,424	37	1,461	20,527	NEW JERSEY
NEW MEXICO	RSF	236	-	236	-	-	-	13	249	-	139	-	139	10	-	-	-	388	NEW MEXICO
NEW YORK	RSF	14,480	-	14,480	8,253	-	-	3,825	26,658	-	12,245	4,860	17,105	-	5,208	1,501	6,709	50,472	NEW YORK
NORTH CAROLINA	EST.	6,344	-	6,344	-	-	-	-	6,344	-	553	-	553	-	-	-	-	6,897	NORTH CAROLINA
NORTH DAKOTA	FS	1,344	-	1,344	515	-	-	9	1,868	-	735	-	735	-	69	-	69	2,672	NORTH DAKOTA
OHIO	FS	4,644	2,810	7,454	3,965	-	-	36	11,455	-	18,455	-	18,455	59	121	201	322	30,289	OHIO
OKLAHOMA	FS	3,100	-	3,100	212	-	-	110	3,422	-	4,762	10/	1,002	5,764	-	-	-	10,009	OKLAHOMA
OREGON	EST.	4,500	-	4,500	150	-	-	100	4,750	-	1,600	-	1,600	-	-	-	-	6,350	OREGON
PENNSYLVANIA	(11/)	7,166	176	7,342	8,787	-	-	704	16,773	-	5,921	335	6,256	-	4,137	-	4,137	27,166	PENNSYLVANIA
RHODE ISLAND	EST.	404	-	404	-	-	-	25	429	-	-	-	-	-	-	-	-	429	RHODE ISLAND
SOUTH CAROLINA	EST.	1,800	-	1,800	-	-	-	100	1,900	-	4,377	-	4,377	-	1,000	-	1,000	7,277	SOUTH CAROLINA
SOUTH DAKOTA	FS	697	-	697	528	-	-	121	1,346	-	1,036	-	1,036	11	-	148	148	2,541	SOUTH DAKOTA
TENNESSEE	RSF	2,665	-	2,665	1,073	12/	100	156	3,994	-	6,268	-	6,268	-	253	37	290	10,552	TENNESSEE
TEXAS	FS	18,746	-	18,746	-	-	-	732	19,478	-	16,771	-	16,771	449	6,304	339	6,643	43,341	TEXAS
UTAH	FS	1,118	-	1,118	40	-	-	10	1,168	-	-	11	11	9	-	-	-	1,188	UTAH
VERMONT	FS	-	-	-	1,438	-	-	-	1,438	5	1,185	11	1,185	-	7	-	10	2,636	VERMONT
VIRGINIA	(12/)	1,377	-	1,377	539	-	-	200	2,166	-	220	-	220	-	-	-	-	2,386	VIRGINIA
WASHINGTON	EST.	3,265	-	3,265	200	-	-	50	3,515	-	6,523	-	6,523	310	-	-	-	10,348	WASHINGTON
WEST VIRGINIA	FS	5,421	-	5,421	-	-	-	-	5,421	-	-	-	-	-	-	-	-	5,421	WEST VIRGINIA
WISCONSIN	FS	4,330	-	4,330	6,114	-	-	6	10,450	-	9,355	-	9,355	-	1,995	1,186	3,181	22,986	WISCONSIN
WYOMING	RSF	39	-	39	346	-	-	1	386	-	446	-	446	-	-	-	-	832	WYOMING
TOTALS		185,714	3,681	189,395	63,090	1,171	250	10,787	264,693	5	205,262	9,661	214,923	3,516	42,697	6,876	49,573	532,710	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN THREE STATES: DELAWARE (JULY 1, 1935), NORTH CAROLINA (JULY 1, 1931), AND WEST VIRGINIA (JULY 1, 1933). A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA (JULY 1, 1932) EXCEPT THAT THREE COUNTIES, ARLINGTON, HENRICO, AND NARWICK RETAIN CONTROL OVER THEIR SECONDARY ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

2/ FS - FISCAL STUDY REPORTS PREPARED BY THE STATE HIGHWAY PLANNING SURVEYS; RSF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES; EST. - ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, OR DATA AVAILABLE FOR OTHER YEARS.

3/ INFORMATION INCOMPLETE.

4/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

5/ REFUNDING BONDS.

6/ ESTIMATED COUNTY SHARE OF GROSS RECEIPTS TAX, EFFECTIVE FROM JULY 1, 1934 UNTIL JANUARY 15, 1936.

7/ TAXES LEVIED BY PARISHES ON MOTOR FUEL SINCE PARISHES DO NOT SHARE IN THE STATE TAX.

8/ FROM STATE PROPERTY TAX.

9/ PROCEEDS FROM SPECIAL TAXES ON MOTOR FUEL LEVIED BY THREE COUNTIES FOR SEA WALL PROTECTION.

10/ PORTION OF GROSS PRODUCTION TAX AND QUARTER-MILL LEVY ON GENERAL PROPERTY.

11/ RECEIPTS OF COUNTIES FROM LOCAL REVENUE SOURCES WERE ESTIMATED, OTHER DATA OBTAINED FROM RECORDS OF BUREAU OF INTERNAL AFFAIRS, COUNTY RECORDS, AND "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER.

12/ PROCEEDS OF WHEEL TAX LEVIED BY DAVIDSON COUNTY USED FOR OILING ROADS.

13/ FROM "REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

TABLE 39.—RECEIPTS OF THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES FOR THE YEAR 1936

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-R-1
1936

STATE	SOURCE	LOCAL REVENUE				TRANSFERS FROM STATE GOVERNMENT		BORROWINGS			TOTAL	STATE				
		PROPERTY TAXES		APPROPRIATIONS FROM GENERAL FUNDS	LOCAL HIGHWAY USER IMPOSTS	BRIDGE AND FERRY TOLLS	MISCELLANEOUS	TOTAL	TRANSFERS FROM STATE GOVERNMENT	TRANSFERS FROM FEDERAL GOVERNMENT			LONG TERM	SHORT TERM		
		ROAD AND BRIDGE LEVIES	SPECIAL ASSESSMENTS												HIGHWAY USER IMPOSTS	OTHER STATE FUNDS
ALABAMA	2,567	—	108	204	—	6	2,885	19	5,522	76	94	494	588	9,101	ALABAMA	
ARIZONA	1,527	—	—	—	—	12	1,539	—	1,060	25	—	—	—	2,624	ARIZONA	
ARKANSAS	1,252	—	—	—	—	68	1,320	—	554	10	—	321	321	2,660	ARKANSAS	
CALIFORNIA	7,262	—	1,615	—	—	859	9,736	51	15,940	429	10,971	—	10,971	37,127	CALIFORNIA	
COLORADO	1,317	—	134	—	—	10	1,461	1	2,923	45	—	—	—	4,432	COLORADO	
CONNECTICUT	—	—	2,224	—	—	—	2,224	—	1,929	300	10,180	—	10,180	14,433	CONNECTICUT	
DELAWARE	4,801	—	—	—	—	—	4,801	—	7,961	—	—	—	—	13,800	DELAWARE	
FLORIDA	4,009	—	317	—	150	162	5,203	—	8,688	—	67	32	99	13,900	FLORIDA	
GEORGIA	1,691	—	53	—	—	172	1,874	—	2,668	70	20	14	34	7,207	GEORGIA	
IDAH0	14,400	—	1,256	—	—	30	15,774	—	1,819	—	255	91	344	14,907	IDAH0	
ILLINOIS	7,866	—	97	—	—	37	8,000	—	6,470	—	3,439	—	3,439	23,585	ILLINOIS	
INDIANA	11,500	—	500	—	—	500	12,500	—	9,443	—	855	—	855	18,353	INDIANA	
IOWA	7,000	—	65	—	—	300	7,500	—	13,677	—	4,554	500	5,054	31,231	IOWA	
KANSAS	3,006	—	1,500	—	—	60	4,566	—	4,717	—	1,000	10	1,000	7,223	KANSAS	
KENTUCKY	4,624	—	705	—	—	12	6,264	—	533	—	114	—	124	7,223	KENTUCKY	
LOUISIANA	—	—	42	—	2	81	3,031	—	(6)	—	45	106	151	7,364	LOUISIANA	
MAINE	—	—	45	—	—	74	1,832	—	117	—	1,042	16	1,058	3,481	MAINE	
MARYLAND	—	—	—	—	—	251	5,840	—	591	—	61	—	61	5,980	MARYLAND	
MASSACHUSETTS	—	—	—	—	—	90	2,890	—	79	—	—	—	—	2,969	MASSACHUSETTS	
MICHIGAN	2,500	—	300	—	—	500	12,875	—	19,425	70	—	—	—	19,570	MICHIGAN	
MINNESOTA	11,250	—	1,125	—	—	500	12,875	50	5,245	—	350	—	350	15,984	MINNESOTA	
MISSISSIPPI	5,689	—	1,683	126	—	116	7,554	—	5,397	—	35	—	35	12,984	MISSISSIPPI	
MISSOURI	7,891	—	1,364	—	—	196	9,451	—	1,079	—	415	28	443	10,975	MISSOURI	
MONTANA	2,794	—	11	—	—	—	2,805	—	1,079	—	28	—	28	4,367	MONTANA	
NEBRASKA	2,550	—	—	—	—	210	2,832	—	4,550	28	65	229	294	7,722	NEBRASKA	
NEVADA	450	—	—	—	—	43	505	—	14	—	12	9	21	548	NEVADA	
NEW HAMPSHIRE	—	—	—	—	—	—	—	—	88	—	—	—	—	1,860	NEW HAMPSHIRE	
NEW JERSEY	—	—	—	—	—	—	—	—	7,760	5	1,400	300	1,700	19,274	NEW JERSEY	
NEW MEXICO	125	—	125	—	—	—	125	—	224	13	—	—	—	362	NEW MEXICO	
NEW YORK	14,197	—	5,207	—	—	6,473	25,877	—	12,889	—	1,250	1,883	3,233	46,552	NEW YORK	
NORTH CAROLINA	6,214	—	6,214	—	—	—	6,214	—	4,953	—	—	—	—	6,766	NORTH CAROLINA	
NORTH DAKOTA	1,151	—	530	—	—	128	1,809	—	1,103	—	8	118	126	3,038	NORTH DAKOTA	
OHIO	11,133	—	2,042	—	—	31	13,207	—	18,548	234	810	—	810	32,799	OHIO	
OKLAHOMA	2,850	—	122	—	—	50	3,080	—	6,481	86	—	159	159	6,525	OKLAHOMA	
OREGON	4,558	—	100	—	—	—	4,680	—	1,600	—	—	—	—	6,285	OREGON	
PENNSYLVANIA	7,426	—	217	—	—	914	19,237	—	6,668	—	3,843	866	4,709	31,323	PENNSYLVANIA	
RHODE ISLAND	—	—	—	—	—	3	503	—	31	2	—	—	—	236	RHODE ISLAND	
SOUTH CAROLINA	1,709	—	—	—	28	181	1,878	—	5,904	185	826	77	903	8,830	SOUTH CAROLINA	
SOUTH DAKOTA	1,000	—	609	—	—	50	1,659	—	1,152	10	50	—	50	2,875	SOUTH DAKOTA	
TENNESSEE	1,293	—	1,463	103	—	111	3,066	—	7,856	—	218	79	297	11,212	TENNESSEE	
TEXAS	18,700	—	18,700	—	—	700	19,900	—	20,200	25	4,788	400	5,188	45,268	TEXAS	
UTAH	1,500	—	25	—	—	10	1,335	—	1,168	—	10	—	—	2,570	UTAH	
VERMONT	1,167	—	1,167	—	—	—	1,167	—	1,168	—	—	—	—	2,518	VERMONT	
VIRGINIA	3,037	—	169	—	—	87	3,331	—	7,680	316	—	13	—	11,340	VIRGINIA	
WASHINGTON	3,281	—	3,281	—	—	40	3,321	—	—	—	—	—	—	3,281	WASHINGTON	
WEST VIRGINIA	4,860	—	4,253	—	—	400	9,521	—	11,814	45	2,057	40	2,097	23,437	WEST VIRGINIA	
WISCONSIN	—	—	—	—	—	—	—	—	588	—	—	—	—	869	WISCONSIN	
WYOMING	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	WYOMING
TOTALS	190,169	473	190,642	63,062	1,354	13,161	268,515	126	253,832	2,127	49,493	6,957	36,450	561,643	TOTALS	

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

2/ FS— FISCAL STUDY REPORTS PREPARED BY THE STATE HIGHWAY PLANNING SURVEYS; LF— COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; RF— COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES; EST— ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, OR DATA AVAILABLE FOR OTHER YEARS.

3/ INFORMATION INCOMPLETE.

4/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

5/ ESTIMATED COUNTY SHARE OF GROSS RECEIPTS TAX EFFECTIVE UNTIL JANUARY 15, 1936.

6/ ESTIMATED AMOUNT OF MOTOR-FUEL TAX LEVIED BY THE PARISHES UNTIL AUGUST 20, 1936 AND AMOUNT APPOINTED TO THE PARISHES BY THE STATE FOR REMAINDER OF THE YEAR UNDER ACT 87 WHICH BECAME EFFECTIVE ON THAT DATE, SHOWN AS LOCAL HIGHWAY-USER IMPOSTS FOR ENTIRE YEAR.

7/ FROM CHAIN STORE TAX AND HOMESTEAD EXEMPTIONS.

8/ INCLUDES DATA FOR TOWNS 2,500 OR LESS POPULATION.

9/ FROM PROCEEDS OF STATE PROPERTY TAXES (ONE-MILL LEVY).

10/ FROM STATE GENERAL FUNDS.

11/ PRINCIPALLY FROM GROSS PRODUCTION TAX AND QUARTER-MILL LEVY.

12/ RECEIPTS OF COUNTIES FROM LOCAL REVENUE SOURCES WERE ESTIMATED. OTHER DATA OBTAINED FROM RECORDS OF BUREAU OF INTERNAL AFFAIRS, COUNTY RECORDS AND "MUNICIPAL BOND SALES", PUBLISHED BY THE BOND BUYER.

13/ REPRESENTS DATA FOR TOWNS OF 5,000 OR LESS POPULATION.

14/ BASED ON "REPORT OF STATE TAX COMMISSIONER."

TABLE 40.—RECEIPTS OF THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
FOR THE YEAR 1937 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-R-1 1937

STATE	SOURCE 2/	LOCAL REVENUE							TRANS- FERS FROM INCOR- PORATED PLACES 3/	TRANSFERS FROM STATE GOVERNMENT			TRANS- FERS FROM FEDERAL GOVERN- MENT	BORROWINGS			TOTAL	STATE	
		PROPERTY TAXES			APPRO- PRIATIONS- FROM GENERAL FUNDS	LOCAL HIGHWAY- USER IMPOSTS	BRIDGE AND FERRY TOLLS 3/	MISCEL- LANEOUS		TOTAL	HIGHWAY- USER IMPOSTS	OTHER STATE FUNDS		TOTAL	LONG TERM	SHORT TERM			TOTAL
		ROAD AND BRIDGE LEVIÉS	SPECIAL ASSESS- MENTS	TOTAL															
ALABAMA	LF	2,800	-	2,800	381	214	-	78	3,473	9	6,593	-	6,593	1	531	1,201	1,732	11,808	ALABAMA
ARIZONA	LF	2,142	-	2,142	577	-	-	2	2,721	-	1,231	168	1,399	38	166	-	166	4,324	ARIZONA
ARKANSAS	LF	1,242	-	1,242	-	-	-	83	1,325	-	627	52	679	19	-	84	84	2,107	ARKANSAS
CALIFORNIA	LF	6,727	-	6,727	1,503	-	313	1,531	10,074	93	17,215	-	17,215	281	4,997	-	4,997	32,660	CALIFORNIA
COLORADO	LF	1,436	-	1,436	136	-	-	13	1,585	3	3,677	30	3,707	68	-	4	4	5,367	COLORADO
CONNECTICUT	EST.	-	-	-	2,520	-	-	-	2,520	-	2,648	-	2,648	-	8,620	3	8,623	13,791	CONNECTICUT
DELAWARE	(4/)	-	-	-	-	-	-	-	-	-	520	-	520	-	-	-	-	520	DELAWARE
FLORIDA	LF	5,699	-	5,699	106	-	203	840	6,848	-	8,936	381	9,319	354	27,498	-	27,498	44,012	FLORIDA
GEORGIA	LF	4,899	-	4,899	15	-	23	112	5,049	-	3,153	-	3,153	1	-	43	43	8,246	GEORGIA
IDAHO	LF	1,615	-	1,615	26	-	-	36	1,677	5	2,027	-	2,027	86	24	15	39	3,834	IDAHO
ILLINOIS	EST.	14,800	-	14,800	1,500	-	-	50	16,350	-	9,765	-	9,765	-	3,380	-	3,380	29,495	ILLINOIS
INDIANA	LF	6,248	-	6,248	110	-	-	20	6,378	-	10,095	-	10,095	231	432	-	432	17,136	INDIANA
IOWA	LF	12,392	-	12,392	683	-	-	514	13,589	-	14,139	-	14,139	83	8,271	417	8,688	36,499	IOWA
KANSAS	LF	6,922	86	7,008	30	-	-	419	7,457	-	4,703	27	4,730	45	1,110	-	1,110	13,342	KANSAS
KENTUCKY	EST.	3,000	-	3,000	1,250	-	-	25	4,275	-	600	-	600	-	150	50	200	5,075	KENTUCKY
LOUISIANA	LF	3,952	3	3,955	1,005	-	-	8	4,970	3	1,123	864	1,987	-	1,911	305	2,216	9,176	LOUISIANA
MAINE	LF	42	-	42	2,944	-	-	57	3,043	26	186	-	186	-	100	59	159	3,414	MAINE
MARYLAND	LF	-	-	-	1,798	-	-	219	2,017	-	681	-	681	-	255	-	255	2,953	MARYLAND
MASSACHUSETTS	EST.	-	-	-	5,215	-	-	365	5,580	-	56	-	56	-	30	-	30	5,666	MASSACHUSETTS
MICHIGAN	LF	2,638	-	2,638	255	-	-	165	3,058	-	19,553	48	19,601	110	9,608	1	9,609	32,378	MICHIGAN
MINNESOTA	LF	11,818	-	11,818	153	-	-	516	12,487	53	6,371	1,247	7,618	20	448	87	535	20,713	MINNESOTA
MISSISSIPPI	RSF	6,062	-	6,062	1,293	150	-	125	7,639	-	6,582	2	6,584	-	553	26	579	14,802	MISSISSIPPI
MISSOURI	5/ LF	8,007	-	8,007	1,500	-	-	198	9,719	1	94	1	95	37	1,171	1,024	1,171	11,023	MISSOURI
MONTANA	LF	2,232	-	2,232	-	-	1	3	2,236	-	1,250	-	1,250	30	866	-	866	4,382	MONTANA
NEBRASKA	LF	2,400	-	2,400	97	-	9	313	2,819	-	4,455	6	4,461	24	1,922	180	2,102	9,406	NEBRASKA
NEVADA	LF	445	-	445	24	-	-	43	512	-	14	-	14	9	5	-	5	540	NEVADA
NEW HAMPSHIRE	LF	-	-	-	1,749	-	-	43	1,792	-	71	9	80	-	70	2	80	1,952	NEW HAMPSHIRE
NEW JERSEY	LF	-	145	145	10,593	-	-	391	11,129	-	8,561	-	8,561	30	3,683	236	3,919	23,639	NEW JERSEY
NEW MEXICO	LF	292	-	292	-	-	-	-	292	-	234	-	234	13	-	-	-	539	NEW MEXICO
NEW YORK	6/ LF	14,060	-	14,060	19,728	-	-	39	33,827	-	16,813	5,492	22,305	-	3,565	3,950	7,515	63,647	NEW YORK
NORTH CAROLINA	EST.	6,161	-	6,161	-	-	-	-	6,161	-	473	-	473	-	-	-	-	6,634	NORTH CAROLINA
NORTH DAKOTA	LF	1,081	-	1,081	483	-	-	6	1,570	-	1,504	-	1,504	-	101	61	162	3,236	NORTH DAKOTA
OHIO	LF	10,448	36	10,484	2,887	-	-	56	13,407	-	22,068	-	22,068	137	328	(7/)	328	35,940	OHIO
OKLAHOMA	LF	3,038	-	3,038	154	-	-	188	3,300	-	5,219	1,249	6,468	-	-	-	-	9,858	OKLAHOMA
OREGON	LF	4,670	-	4,670	202	-	-	112	4,984	5	1,999	-	1,999	195	396	235	631	7,815	OREGON
PENNSYLVANIA	(8/)	6,072	114	6,186	5,943	-	-	814	12,943	-	7,023	680	7,703	-	3,008	565	3,573	24,219	PENNSYLVANIA
RHODE ISLAND	LF	-	-	-	279	-	-	3	282	-	35	-	35	-	-	-	-	317	RHODE ISLAND
SOUTH CAROLINA	EST.	1,875	-	1,875	-	-	-	100	1,975	-	5,157	-	5,157	-	2,766	-	2,766	9,693	SOUTH CAROLINA
SOUTH DAKOTA	LF	1,190	-	1,190	846	-	-	70	2,106	2	1,675	14	1,689	10	268	-	268	4,075	SOUTH DAKOTA
TENNESSEE	LF	2,211	-	2,211	1,016	104	-	119	3,480	-	6,335	971,784	8,619	6	1,974	174	2,148	14,253	TENNESSEE
TEXAS	EST.	19,000	-	19,000	500	-	-	700	20,200	-	20,315	-	20,315	-	8,036	500	8,536	49,051	TEXAS
UTAH	LF	1,381	-	1,381	31	-	-	12	1,424	-	-	16	16	40	53	60	113	1,593	UTAH
VERMONT	LF	-	-	-	1,790	-	3	2	1,795	11	1,218	-	1,218	7	-	16	16	3,047	VERMONT
VIRGINIA	(10/)	1,623	-	1,623	68	-	-	-	1,691	-	267	-	267	-	-	-	-	1,958	VIRGINIA
WASHINGTON	LF	2,998	81	3,079	73	-	11	54	3,217	5	6,346	-	6,346	323	-	203	203	10,094	WASHINGTON
WEST VIRGINIA	(11/)	3,192	-	3,192	-	-	-	-	3,192	-	-	-	-	-	-	-	-	3,192	WEST VIRGINIA
WISCONSIN	LF	7,378	7	7,385	5,095	-	-	452	12,932	6	12,630	-	12,630	6	3,549	12/ 88	3,637	29,211	WISCONSIN
WYOMING	LF	-	-	-	327	-	-	-	327	-	608	-	608	65	-	-	-	1,000	WYOMING
TOTALS		194,188	472	194,660	74,875	468	704	8,810	279,517	223	245,347	12,070	257,417	2,269	98,829	9,589	108,418	647,844	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; RSF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES; EST. - ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ INFORMATION INCOMPLETE

4/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

5/ INCLUDES ESTIMATED RECEIPTS OF TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

6/ INCLUDES ESTIMATED RECEIPTS OF COUNTIES.

7/ INFORMATION NOT AVAILABLE, ALTHOUGH SUCH LOANS ARE KNOWN TO HAVE BEEN MADE.

8/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS, COUNTY RECORDS, AND "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER.

9/ PRINCIPALLY FROM PROCEEDS OF STATE BOND ISSUES.

10/ BASED ON "REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

11/ BASED ON "REPORT OF THE STATE TAX COMMISSIONER."

12/ INCLUDES ADVANCES FROM CITIES AND VILLAGES.

TABLE 41.—RECEIPTS OF THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
FOR THE YEAR 1938

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-R-1
1938

STATE	SOURCE 2/	LOCAL REVENUE							TRANSFERS FROM INCORPORATED PLACES 3/	TRANSFERS FROM STATE GOVERNMENT			TRANSFERS FROM FEDERAL GOVERNMENT	BORROWINGS			TOTAL	STATE	
		PROPERTY TAXES			APPRO- PRIATIONS FROM GENERAL FUNDS	LOCAL HIGHWAY- USER IMPOSTS	BRIDGE AND FERRY TOLLS 3/	MISCEL- LANEOUS		TOTAL	HIGHWAY- USER IMPOSTS	OTHER STATE FUNDS		TOTAL	LONG TERM	SHORT TERM			TOTAL
		ROAD AND BRIDGE LEVIES	SPECIAL ASSESS- MENTS	TOTAL															
ALABAMA	LF	1,916	-	1,916	1,459	195	-	174	3,744	2	6,698	-	6,698	-	4,564	1,083	5,647	16,091	ALABAMA
ARIZONA	LF	1,535	-	1,535	644	-	-	1	2,180	-	1,303	34	1,334	34	78	-	78	3,628	ARIZONA
ARKANSAS	LF	1,221	-	1,221	72	-	-	-	1,293	-	907	73	980	17	-	138	138	2,428	ARKANSAS
CALIFORNIA	LF	6,980	-	6,980	2,453	-	1,595	2,110	13,138	90	16,360	14	16,374	500	709	90	799	30,901	CALIFORNIA
COLORADO	LF	1,530	-	1,530	136	-	-	8	1,674	10	3,488	31	3,519	81	-	-	-	5,284	COLORADO
CONNECTICUT	FS	-	16	16	2,374	-	-	-	2,390	-	1,685	-	1,685	446	119	3	122	4,643	CONNECTICUT
DELAWARE	(4/)	-	-	-	-	-	-	-	-	-	505	-	505	-	-	-	-	505	DELAWARE
FLORIDA	LF	4,800	-	4,800	343	-	513	826	6,482	-	9,406	471	9,877	147	14,522	-	14,522	31,028	FLORIDA
GEORGIA	LF	5,184	-	5,184	868	1	35	276	6,364	-	3,421	88	3,509	-	11	15	26	9,890	GEORGIA
IDAHO	LF	1,551	-	1,551	56	-	-	34	1,641	-	2,082	-	2,082	110	20	62	82	3,915	IDAHO
ILLINOIS	LF	15,521	-	15,521	1,551	-	-	47	17,119	-	9,763	-	9,763	1,275	3,793	267	4,060	32,217	ILLINOIS
INDIANA	LF	4,903	-	4,903	236	-	-	195	5,334	-	9,049	-	9,049	-	-	-	-	14,383	INDIANA
IOWA	LF	12,830	-	12,830	487	-	-	600	13,917	-	14,432	-	14,432	-	3,376	430	3,806	32,155	IOWA
KANSAS	LF	6,744	70	6,814	41	-	-	418	7,273	-	4,671	35	4,706	45	1,666	-	1,666	13,690	KANSAS
KENTUCKY	LF	2,714	-	2,714	1,486	-	-	83	4,283	-	614	-	614	-	160	65	225	5,122	KENTUCKY
LOUISIANA	LF	4,189	13	4,202	1,141	-	2	20	5,365	1	1,118	1,149	2,267	-	252	383	635	8,168	LOUISIANA
MAINE	LF	54	-	54	3,128	-	-	98	3,280	24	3,285	-	3,285	-	128	57	185	3,734	MAINE
MARYLAND	LF	-	-	-	2,095	-	-	266	2,361	-	546	-	546	-	398	-	398	3,305	MARYLAND
MASSACHUSETTS	EST.	-	-	-	5,614	-	-	364	5,978	-	140	-	140	-	-	-	-	6,118	MASSACHUSETTS
MICHIGAN	LF	2,425	-	2,425	490	-	-	143	3,058	-	19,596	168	19,764	82	521	5	526	23,430	MICHIGAN
MINNESOTA	LF	12,482	-	12,482	209	-	-	111	12,802	32	7,434	1,275	8,709	324	157	75	232	22,099	MINNESOTA
MISSISSIPPI	LF	6,433	-	6,433	210	158	157	26	6,984	-	6,383	-	6,383	50	3,429	420	3,849	17,266	MISSISSIPPI
MISSOURI	5/ LF	7,665	-	7,665	1,439	-	10	162	9,276	131	148	20	168	5	572	1,193	1,765	11,345	MISSOURI
MONTANA	LF	2,255	-	2,255	31	-	2	8	2,296	-	1,271	-	1,271	35	-	-	-	3,602	MONTANA
NEBRASKA	LF	2,422	-	2,422	65	-	216	297	3,000	-	4,472	-	4,472	1	461	112	573	8,046	NEBRASKA
NEVADA	LF	464	-	464	78	-	-	51	593	-	9	-	9	10	10	-	10	622	NEVADA
NEW HAMPSHIRE	LF	-	-	-	1,949	-	-	49	1,998	-	64	-	64	-	38	-	38	2,100	NEW HAMPSHIRE
NEW JERSEY	LF	-	120	120	12,296	-	-	404	12,820	6	8,497	-	8,497	1	1,903	1,212	3,115	24,439	NEW JERSEY
NEW MEXICO	LF	271	-	271	-	-	-	271	-	-	227	-	227	18	70	-	70	586	NEW MEXICO
NEW YORK	6/ LF	14,442	-	14,442	19,349	-	-	31	33,822	-	15,944	5,615	21,559	-	4,254	2,603	6,857	62,238	NEW YORK
NORTH CAROLINA	EST.	6,082	-	6,082	-	-	-	-	6,082	-	421	-	421	-	-	-	-	6,503	NORTH CAROLINA
NORTH DAKOTA	7/ LF	1,457	-	1,457	609	-	-	-	2,066	-	1,624	-	1,624	-	349	74	423	4,113	NORTH DAKOTA
OHIO	LF	6,467	-	6,467	2,401	-	-	94	8,962	-	21,656	-	21,656	8/ 5,888	(8/)	5,888	36,506	OHIO	
OKLAHOMA	LF	2,574	-	2,574	93	-	-	207	2,874	-	6,464	1,325	7,789	-	-	-	10,663	OKLAHOMA	
OREGON	LF	4,651	-	4,651	430	-	-	98	5,179	9	2,002	4	2,006	-	48	141	189	7,614	OREGON
PENNSYLVANIA	(9/)	5,715	109	5,824	5,429	-	-	715	11,968	-	7,470	623	8,093	231	4,152	524	4,676	24,737	PENNSYLVANIA
RHODE ISLAND	LF	-	-	-	311	-	-	3	314	-	30	-	30	-	60	-	60	404	RHODE ISLAND
SOUTH CAROLINA	EST.	2,150	-	2,150	-	-	-	75	2,225	-	6,180	-	6,180	-	2,158	-	2,158	10,563	SOUTH CAROLINA
SOUTH DAKOTA	LF	1,150	-	1,150	896	-	-	70	2,116	1	1,860	16	1,876	9	28	-	28	4,030	SOUTH DAKOTA
TENNESSEE	LF	4,613	-	4,613	368	103	-	141	5,225	-	6,335	10/ 2,022	8,357	-	632	17	649	14,231	TENNESSEE
TEXAS	LF	19,750	-	19,750	939	-	-	776	21,465	-	20,567	-	20,567	1,219	19,071	669	19,740	62,991	TEXAS
UTAH	LF	1,061	-	1,061	16	-	-	8	1,085	2	486	-	486	20	7	-	7	1,600	UTAH
VERMONT	LF	-	-	-	2,173	-	3	3	2,179	8	1,053	1	1,054	60	-	112	112	3,413	VERMONT
VIRGINIA	(11/)	1,454	-	1,454	59	-	-	-	1,513	-	289	-	289	-	-	-	-	1,802	VIRGINIA
WASHINGTON	LF	2,368	47	2,415	242	-	7	115	2,779	2	6,241	-	6,241	116	102	308	410	9,548	WASHINGTON
WEST VIRGINIA	(12/)	3,102	-	3,102	-	-	-	-	3,102	-	-	-	-	-	-	-	-	3,102	WEST VIRGINIA
WISCONSIN	LF	8,131	9	8,140	4,162	-	-	712	13,014	1	12,191	-	12,191	-	2,372	12/ 206	2,578	27,784	WISCONSIN
WYOMING	LF	-	-	-	381	-	-	-	381	-	622	-	622	75	-	-	-	1,078	WYOMING
TOTAL		191,256	384	191,640	78,809	457	2,540	9,819	283,265	319	245,969	12,861	258,830	4,911	76,078	10,264	86,342	633,667	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; FS- FISCAL STUDY REPORTS PREPARED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY DEPARTMENT AND OTHER STATE REPORTS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ INFORMATION INCOMPLETE.

4/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

5/ ALSO INCLUDES ESTIMATED RECEIPTS OF TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

6/ ALSO INCLUDES ESTIMATED RECEIPTS OF COUNTIES.

7/ ALSO INCLUDES ESTIMATED RECEIPTS OF TOWNSHIPS.

8/ SEGREGATION OF RECEIPTS FROM LONG AND SHORT TERM BORROWINGS NOT POSSIBLE.

9/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS, COUNTY RECORDS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, AND DATA AVAILABLE FOR OTHER YEARS.

10/ FROM PROCEEDS OF STATE BOND ISSUES.

11/ BASED ON "REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

12/ BASED ON "REPORT OF THE STATE TAX COMMISSIONER."

13/ INCLUDES ADVANCES FROM CITIES AND VILLAGES.

TABLE 42.—RECEIPTS OF THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
FOR THE YEAR 1939 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-R-1
1939

STATE	SOURCE 2/	LOCAL REVENUE							TRANS- FERS FROM INCOR- PORATED PLACES 3/	TRANSFERS FROM STATE GOVERNMENT			TRANS- FERS FROM FEDERAL GOVERN- MENT	BORROWINGS			TOTAL	STATE	
		PROPERTY TAXES			APPRO- PRIATIONS FROM GENERAL FUNDS	LOCAL HIGH- WAY- USER IM- POSTS	BRIDGE AND FERRY TOLLS 2/	MISCEL- LANEOUS		TOTAL	HIGH- WAY- USER IMPOSTS	OTHER STATE FUNDS		TOTAL	LONG TERM	SHORT TERM			TOTAL
		ROAD AND BRIDGE LEVI- ES	SPECIAL ASSESS- MENTS	TOTAL															
ALABAMA	LF	2,513	-	2,513	653	217	-	148	3,531	7	7,062	-	7,062	75	5,265	932	6,197	16,872	ALABAMA
ARIZONA	LF	1,141	-	1,141	541	-	-	2	1,684	1	1,283	10	1,293	40	196	-	196	3,214	ARIZONA
ARKANSAS	LF	1,260	-	1,260	7	-	-	73	1,340	-	1,115	68	1,183	11	-	100	2,634	ARKANSAS	
CALIFORNIA	LF	6,397	-	6,397	2,275	-	1,903	3,256	13,831	9	14,475	922	15,397	341	204	-	204	29,782	CALIFORNIA
COLORADO	LF	1,451	-	1,451	210	-	-	11	1,672	15	3,296	36	3,332	79	-	-	-	5,098	COLORADO
CONNECTICUT	LF	-	3	3	2,907	-	-	12	2,922	-	2,848	-	2,848	216	195	6	201	6,187	CONNECTICUT
DELAWARE	(4/)	-	-	-	-	-	-	-	-	-	509	-	509	-	-	-	-	509	DELAWARE
FLORIDA	LF	4,742	-	4,742	478	-	544	597	6,361	-	9,619	461	10,080	256	8,455	-	8,455	25,152	FLORIDA
GEORGIA	LF	5,539	-	5,539	994	2	39	384	7,158	-	3,365	3	3,368	-	41	26	67	10,593	GEORGIA
IDAHO	LF	1,680	-	1,680	48	-	-	25	1,753	-	2,058	-	2,058	91	40	64	104	4,006	IDAHO
ILLINOIS	LF	14,752	-	14,752	1,757	-	-	91	16,600	-	10,482	-	10,482	497	2,856	1,113	3,969	31,548	ILLINOIS
INDIANA	LF	3,854	-	3,854	129	-	-	180	4,163	-	9,317	-	9,317	-	-	-	-	12,480	INDIANA
IOWA	LF	12,699	-	12,699	781	-	-	1,304	14,784	-	15,215	-	15,215	-	1,469	491	1,960	31,959	IOWA
KANSAS	LF	7,318	78	7,396	7	-	-	443	7,846	14	4,444	296	4,740	109	2,001	18	2,019	14,728	KANSAS
KENTUCKY	LF	2,711	-	2,711	1,445	-	-	79	4,235	1	593	12	605	-	288	56	344	5,185	KENTUCKY
LOUISIANA	LF	4,249	33	4,282	1,100	-	1	16	5,399	1	1,212	473	1,685	13	398	343	741	7,839	LOUISIANA
MAINE	EST.	44	-	44	3,000	-	-	80	3,124	22	365	-	365	-	74	-	74	3,586	MAINE
MARYLAND	LF	-	-	-	2,301	-	-	93	2,394	5/	689	-	689	-	197	-	233	3,402	MARYLAND
MASSACHUSETTS	EST.	-	-	-	4,745	-	-	462	5,207	-	269	-	269	-	-	-	-	5,476	MASSACHUSETTS
MICHIGAN	LF	2,142	-	2,142	452	-	-	140	2,734	-	19,240	179	19,419	796	2,657	8	2,665	25,614	MICHIGAN
MINNESOTA	LF	12,364	-	12,364	271	-	-	115	12,750	46	7,668	1,291	8,959	1,168	567	67	634	23,557	MINNESOTA
MISSISSIPPI	LF	5,549	-	5,549	283	166	165	4	6,167	-	6,707	503	7,210	234	1,885	80	1,965	15,576	MISSISSIPPI
MISSOURI	5/ LF	7,900	-	7,900	1,371	-	11	197	9,479	35	74	24	98	366	170	874	1,044	11,022	MISSOURI
MONTANA	LF	2,252	-	2,252	40	-	-	5	2,297	-	1,267	-	1,267	36	194	-	194	3,794	MONTANA
NEBRASKA	LF	2,370	-	2,370	122	-	240	392	3,124	-	4,740	-	4,740	255	170	99	269	8,368	NEBRASKA
NEVADA	LF	425	-	425	39	-	-	42	506	-	9	-	9	11	-	-	-	526	NEVADA
NEW HAMPSHIRE	EST.	-	-	-	1,757	-	-	45	1,802	-	98	-	98	-	106	-	106	2,006	NEW HAMPSHIRE
NEW JERSEY	LF	-	113	113	10,058	-	-	718	10,889	2	9,824	-	9,824	608	2,474	1,707	4,181	25,504	NEW JERSEY
NEW MEXICO	LF	310	-	310	-	-	-	-	310	-	217	-	217	22	-	-	-	549	NEW MEXICO
NEW YORK	7/ LF	14,927	-	14,927	21,830	-	-	14	36,771	-	15,663	4,992	20,655	-	1,904	1,921	3,825	61,251	NEW YORK
NORTH CAROLINA	EST.	6,005	-	6,005	-	-	-	-	6,005	-	367	-	367	-	-	-	-	6,372	NORTH CAROLINA
NORTH DAKOTA	LF	1,153	-	1,153	483	-	-	2	1,638	-	1,335	-	1,335	68	64	109	173	3,214	NORTH DAKOTA
OHIO	LF	5,859	-	5,859	2,493	-	-	129	8,481	-	23,282	-	23,282	3,079	8/ 2,320	(8/)	2,320	37,162	OHIO
OKLAHOMA	LF	2,545	-	2,545	57	-	-	176	2,778	-	6,485	868	7,353	-	-	-	-	10,131	OKLAHOMA
OREGON	LF	4,781	-	4,781	363	-	-	98	5,242	8	2,057	3	2,060	312	492	25	517	8,139	OREGON
PENNSYLVANIA	(9/)	5,853	93	5,946	4,797	-	-	650	11,393	-	10,384	659	11,043	-	5,156	679	5,835	28,271	PENNSYLVANIA
RHODE ISLAND	EST.	-	-	-	335	-	-	9	344	-	39	-	39	-	55	-	55	438	RHODE ISLAND
SOUTH CAROLINA	LF	2,400	-	2,400	-	-	-	50	2,450	-	5,561	-	5,561	-	1,351	-	1,351	9,362	SOUTH CAROLINA
SOUTH DAKOTA	LF	1,407	-	1,407	283	-	-	78	2,446	12	2,001	3	2,004	12	558	-	558	5,032	SOUTH DAKOTA
TENNESSEE	LF	3,593	-	3,593	1,041	113	-	119	4,866	2	6,159	10/ 2,627	8,786	-	2,716	42	2,758	16,412	TENNESSEE
TEXAS	LF	23,952	39	23,991	720	-	-	548	25,259	-	21,942	-	21,942	1,256	12,705	608	13,313	61,770	TEXAS
UTAH	LF	1,101	-	1,101	39	-	-	10	1,150	4	538	-	538	20	76	12	88	1,800	UTAH
VERMONT	LF	-	-	-	1,422	-	3	2	1,427	13	2,348	-	2,348	39	4	7	11	3,838	VERMONT
VIRGINIA	(11/)	1,238	-	1,238	36	-	-	-	1,274	-	298	-	298	-	-	-	-	1,572	VIRGINIA
WASHINGTON	LF	2,592	50	2,642	113	-	11	16	2,782	21	6,148	-	6,148	294	301	165	466	9,711	WASHINGTON
WEST VIRGINIA	(12/)	3,073	-	3,073	-	-	-	-	3,073	-	-	-	-	-	-	-	-	3,073	WEST VIRGINIA
WISCONSIN	LF	7,934	9	7,943	3,763	-	-	706	12,412	3	14,209	-	14,209	-	2,162	13/ 37	2,199	28,823	WISCONSIN
WYOMING	LF	-	-	-	372	-	-	-	372	-	630	-	630	79	-	-	-	1,061	WYOMING
TOTALS		192,075	418	192,493	76,596	498	2,917	11,721	284,225	302	257,507	13,430	270,937	10,383	59,766	9,625	69,391	635,238	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ INFORMATION INCOMPLETE.

4/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

5/ FROM SPECIAL TAXING AREAS.

6/ ALSO INCLUDES ESTIMATED RECEIPTS OF TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

7/ ALSO INCLUDES ESTIMATED RECEIPTS OF COUNTIES.

8/ SEGREGATION OF RECEIPTS FROM LONG AND SHORT TERM BORROWINGS NOT POSSIBLE.

9/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS, COUNTY RECORDS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER OR DATA AVAILABLE FOR OTHER YEARS.

10/ APPROXIMATELY \$2,622,000 FROM PROCEEDS OF BOND ISSUES.

11/ BASED ON "REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

12/ BASED ON "REPORT OF THE STATE TAX COMMISSIONER."

13/ INCLUDES ADVANCES FROM CITIES AND VILLAGES.

TABLE 43.—RECEIPTS OF THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES FOR THE YEAR 1940

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-R-1
1940

STATE	SOURCE	LOCAL REVENUE					TRANS-FERS FROM INCORPORATED PLACES	TRANSFERS FROM STATE GOVERNMENT			TRANS-FERS FROM FEDERAL GOVERNMENT	BORROWINGS			TOTAL		
		PROPERTY TAXES		APPROPRIATIONS FROM GENERAL FUNDS	LOCAL HIGHWAY USER IMPOSTS	BRIDGE AND FERRY TOLLS		MISCELLANEOUS	TOTAL	HIGHWAY USER IMPOSTS		OTHER STATE FUNDS	TOTAL	LONG TERM		SHORT TERM	TOTAL
		ROAD AND BRIDGE LEVIES	SPECIAL ASSESSMENTS														
ALABAMA	LF	2,476	-	906	194	-	88	3,664	6	7,471	34	4,659	748	5,407	16,582		
ARIZONA	LF	1,231	-	424	-	-	9	1,734	-	1,420	35	103	-	163	3,292		
ARKANSAS	LF	1,247	-	30	-	-	90	1,367	-	1,277	13	-	97	97	2,754		
CALIFORNIA	LF	5,348	-	2,357	-	2,124	2,307	13,136	316	16,671	284	-	-	-	30,735		
COLORADO	LF	1,396	6	206	-	-	22	1,624	-	3,464	76	-	-	-	2,164		
CONNECTICUT	LF	-	-	2,645	-	-	6	2,657	-	2,974	28	20	-	20	5,679		
DELAWARE	LF	5,401	-	751	-	291	842	7,285	-	9,230	75	7,346	-	7,346	24,645		
FLORIDA	LF	5,095	-	521	2	25	48	5,691	-	3,534	4	13	-	13	9,662		
GEORGIA	LF	1,552	-	25	-	-	18	1,596	-	2,001	85	12	69	69	3,843		
IDAHO	LF	1,551	-	1,524	-	-	30	17,085	-	11,078	93	1,545	725	2,270	30,526		
ILLINOIS	LF	3,053	-	51	-	-	49	3,153	-	9,869	-	-	-	-	13,022		
INDIANA	LF	12,708	-	291	-	-	618	13,617	-	15,006	-	468	95	563	29,186		
KANSAS	LF	6,765	193	1,698	-	-	196	7,154	-	4,435	-	1,600	42	1,642	13,407		
KENTUCKY	LF	2,457	-	1,167	-	1	49	4,144	1	5,99	-	213	1	214	4,957		
LOUISIANA	LF	4,069	38	1,167	-	-	10	5,265	-	340	-	243	327	570	7,508		
MAINE	EST.	46	-	2,917	-	-	76	3,039	22	464	-	80	-	80	3,605		
MARYLAND	LF	-	-	1,866	-	-	190	2,059	144	931	-	640	168	808	3,942		
MASSACHUSETTS	EST.	2,362	-	5,022	-	-	472	5,804	-	260	-	202	-	260	5,703		
MICHIGAN	LF	12,308	-	397	-	-	4	2,763	-	23,560	678	4,298	7	4,305	31,514		
MINNESOTA	LF	5,571	-	304	-	-	320	12,922	52	9,053	-	501	22	523	22,959		
MISSISSIPPI	LF	8,015	-	339	-	185	10	6,270	-	7,809	55	5,445	298	5,743	19,018		
MISSOURI	EST.	2,270	-	1,450	-	24	200	9,719	-	70	-	87	1,030	1,117	10,906		
MONTANA	LF	2,542	-	82	-	-	1	2,271	-	4,435	-	301	-	301	4,051		
NEBRASKA	LF	427	-	427	-	263	463	3,350	-	4,829	57	35	97	132	3,368		
NEVADA	EST.	-	-	8	-	-	63	498	-	8	-	18	-	18	594		
NEW HAMPSHIRE	LF	-	-	1,697	-	-	47	1,744	-	28	-	69	-	69	1,811		
NEW JERSEY	LF	-	89	11,830	-	123	123	12,042	-	9,701	68	1,960	858	2,818	24,829		
NEW MEXICO	LF	308	-	89	-	-	-	308	-	197	-	-	-	197	504		
NEW YORK	6/ LF	17,455	-	19,659	-	-	1	37,115	15	15,245	59	1,185	2,886	4,071	39,685		
NORTH CAROLINA	EST.	5,943	-	5,943	-	-	-	5,943	-	3,239	-	-	-	3,239	9,241		
NORTH DAKOTA	LF	1,711	-	486	-	-	4	2,231	-	43	-	9	-	43	4,099		
OHIO	LF	9,175	-	2,439	-	-	284	12,252	43	22,544	857	754	179	188	16,554		
OKLAHOMA	LF	1,976	-	22	-	-	284	2,459	-	5,425	-	-	-	-	7,510		
OREGON	EST.	4,750	-	350	-	-	75	5,175	-	2,235	300	-	-	-	8,656		
PENNSYLVANIA	LF	7,322	-	4,657	-	460	886	13,335	-	12,398	-	5,159	-	-	35,838		
RHODE ISLAND	LF	2,597	-	359	-	-	6	365	-	35	-	-	-	-	400		
SOUTH CAROLINA	LF	1,274	-	850	-	-	57	2,597	-	5,086	-	725	-	725	8,408		
SOUTH DAKOTA	LF	3,888	-	753	119	-	138	4,903	4	1,952	16	20	20	4,182			
TENNESSEE	LF	17,387	-	665	-	-	502	18,514	31	8,422	-	1,906	67	1,973	16,956		
TEXAS	LF	947	-	16	-	-	23	980	6	28,734	462	14,595	593	15,140	62,991		
UTAH	LF	1,944	-	1,460	-	-	23	3,404	6	1,485	12	14	17	1,500	5,401		
VERMONT	EST.	1,344	-	36	-	-	29	1,460	-	1,571	-	-	40	40	1,700		
VIRGINIA	(9/ LF)	2,267	37	61	-	15	29	2,669	15	6,271	76	-	62	62	9,093		
WASHINGTON	(10/ LF)	2,979	-	4,814	-	-	774	11,704	2	13,173	8	1,242	11/ 80	1,271	26,158		
WEST VIRGINIA	LF	6,107	-	324	-	-	324	6,431	-	673	52	-	-	-	1,053		
WISCONSIN	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
WYOMING	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTALS		191,011	372	75,401	480	3,388	9,591	280,243	658	272,306	3,890	55,274	12,936	68,210	636,356		

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST. - ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, MUNICIPAL BOND SALES* PUBLISHED BY THE BOND BUYER, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ INFORMATION INCOMPLETE.

4/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

5/ FROM SPECIAL TAXING AREAS.

6/ ALSO INCLUDES ESTIMATES FOR TOWNS.

7/ SEGREGATION OF RECEIPTS FROM LONG AND SHORT TERM BORROWINGS NOT POSSIBLE.

8/ APPROXIMATELY \$2,552,000 OF THIS AMOUNT IS FROM PROCEEDS OF STATE BOND ISSUES.

9/ BASED ON REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT.*

10/ BASED ON REPORT OF THE STATE TAX COMMISSIONER.*

11/ REPRESENTS ADVANCES FROM CITIES AND TOWNS.

TABLE 44.—RECEIPTS OF THE COUNTY AND LOCAL RURAL HIGHWAY AGENCIES
FOR THE YEAR 1941 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LF-R-1
1941

STATE	SOURCE 2/	LOCAL REVENUE							TRANS- FERS FROM INCOR- PORATED PLACES 3/	TRANSFERS FROM STATE GOVERNMENT			TRANS- FERS FROM FEDERAL GOVERN- MENT	BORROWINGS			TOTAL	STATE	
		PROPERTY TAXES			APPRO- PRIA- TIONS FROM GENERAL FUNDS	LOCAL HIGH- WAY- USER IM- POSTS	BRIDGE AND FERRY TOLLS 3/	MIS- CEL- LANE- OUS		TOTAL	HIGH- WAY- USER IMPOSTS	OTHER STATE FUNDS		TOTAL	LONG TERM	SHORT TERM			TOTAL
		ROAD AND BRIDGE LEVIES	SPECIAL ASSESS- MENTS	TOTAL															
ALABAMA	LF	2,416	-	2,416	781	239	-	193	3,629	-	8,529	-	8,529	2	4,159	432	4,591	16,751	ALABAMA
ARIZONA	LF	834	-	834	379	-	-	10	1,223	-	1,496	-	1,496	37	-	-	-	2,756	ARIZONA
ARKANSAS	EST.	1,472	-	1,472	30	-	-	70	1,572	-	1,357	75	1,432	21	100	100	-	3,125	ARKANSAS
CALIFORNIA	LF	5,428	-	5,428	2,588	-	2,282	2,336	12,634	91	17,707	46	17,753	268	85	85	-	30,831	CALIFORNIA
COLORADO	EST.	1,245	-	1,245	200	-	-	10	1,455	-	3,560	30	3,590	75	-	-	-	5,120	COLORADO
CONNECTICUT	LF	-	4	4	2,374	-	-	6	2,384	-	2,738	-	2,738	45	42	-	42	5,209	CONNECTICUT
DELAWARE	(4/)	-	-	-	-	-	-	-	-	-	435	-	435	-	-	-	-	435	DELAWARE
FLORIDA	LF	5,577	-	5,577	359	-	313	488	6,737	-	9,638	587	10,225	10	29,853	-	29,853	46,825	FLORIDA
GEORGIA	LF	5,449	-	5,449	327	-	33	51	5,860	-	4,200	-	4,200	4	346	-	346	10,410	GEORGIA
IDAHO	LF	1,397	-	1,397	20	-	-	20	1,437	-	2,163	-	2,163	114	-	66	66	3,780	IDAHO
ILLINOIS	LF	16,368	-	16,368	1,525	-	-	24	17,917	-	9,596	-	9,596	58	1,313	113	1,426	28,997	ILLINOIS
INDIANA	LF	2,366	-	2,366	81	-	-	34	2,481	-	10,413	-	10,413	-	-	-	-	12,894	INDIANA
IOWA	LF	13,270	-	13,270	315	-	-	523	14,108	-	16,078	-	16,078	-	495	87	582	30,768	IOWA
KANSAS	LF	7,456	72	7,528	19	-	-	259	7,806	-	4,188	173	4,361	-	1,604	94	1,698	13,865	KANSAS
KENTUCKY	LF	2,770	-	2,770	1,571	-	-	115	4,456	1	620	-	620	3	1,147	107	1,254	6,334	KENTUCKY
LOUISIANA	LF	3,948	91	4,039	947	-	-	47	5,033	6	1,823	424	2,247	1	1,384	393	1,777	9,064	LOUISIANA
MAINE	EST.	45	-	45	3,000	-	-	74	3,119	20	77	-	77	-	-	-	-	3,216	MAINE
MARYLAND	LF	-	-	-	2,486	-	-	73	2,559	5/ 116	1,443	-	1,443	-	388	96	484	4,602	MARYLAND
MASSACHUSETTS	EST.	-	-	-	4,809	-	-	434	5,243	-	283	-	283	-	-	-	-	5,526	MASSACHUSETTS
MICHIGAN	LF	1,790	-	1,790	380	-	-	162	2,532	-	23,099	196	23,295	95	1,262	9	1,271	26,993	MICHIGAN
MINNESOTA	LF	12,853	-	12,853	66	-	-	158	13,077	57	7,028	1,533	8,561	11	846	41	887	22,593	MINNESOTA
MISSISSIPPI	LF	5,374	-	5,374	329	262	270	38	6,273	-	8,403	662	9,065	19	4,003	199	4,202	19,559	MISSISSIPPI
MISSOURI	EST.	8,350	-	8,350	1,700	-	-	200	10,250	-	75	-	75	-	72	750	822	11,147	MISSOURI
MONTANA	LF	2,519	-	2,519	-	-	-	1	2,520	-	1,577	-	1,577	47	-	-	-	4,144	MONTANA
NEBRASKA	LF	2,402	40	2,442	87	-	290	417	3,236	-	4,925	-	4,925	2	16	74	90	8,253	NEBRASKA
NEVADA	LF	433	-	433	44	-	-	57	534	-	7	-	7	4	-	-	-	545	NEVADA
NEW HAMPSHIRE	EST.	-	-	-	1,453	-	-	46	1,499	-	55	-	55	-	80	-	80	1,634	NEW HAMPSHIRE
NEW JERSEY	LF	-	47	47	11,129	-	-	190	11,366	21	8,546	-	8,546	283	4,248	670	4,918	25,134	NEW JERSEY
NEW MEXICO	LF	227	-	227	20	-	-	-	247	-	-	-	-	54	-	-	-	547	NEW MEXICO
NEW YORK	6/ LF	17,144	-	17,144	15,470	-	-	1	32,615	-	15,590	2,150	17,740	-	2,187	2,400	4,587	54,942	NEW YORK
NORTH CAROLINA	EST.	5,941	-	5,941	-	-	-	-	5,941	-	168	-	168	-	-	-	-	6,109	NORTH CAROLINA
NORTH DAKOTA	LF	1,654	-	1,654	561	-	-	6	2,221	3	1,580	40	1,620	-	26	90	116	3,960	NORTH DAKOTA
OHIO	LF	5,707	-	5,707	2,588	-	-	338	8,633	64	24,822	-	24,822	348	7/ 938	(7/)	938	34,805	OHIO
OKLAHOMA	LF	1,945	-	1,945	1,096	-	-	254	3,295	-	5,985	746	6,731	-	-	-	-	10,026	OKLAHOMA
OREGON	EST.	4,700	-	4,700	250	-	-	75	5,025	-	2,411	-	2,411	250	-	-	-	7,686	OREGON
PENNSYLVANIA	(8/)	7,012	48	7,060	2,647	-	450	706	10,863	-	12,528	998	13,526	-	4,049	740	4,789	29,178	PENNSYLVANIA
RHODE ISLAND	LF	-	-	-	297	-	-	6	303	-	33	-	33	-	-	-	-	336	RHODE ISLAND
SOUTH CAROLINA	EST.	2,500	-	2,500	-	-	-	-	2,500	-	5,880	-	5,880	-	356	-	356	8,736	SOUTH CAROLINA
SOUTH DAKOTA	LF	1,421	-	1,421	871	-	-	61	2,353	4	1,982	2	1,984	14	71	-	71	4,426	SOUTH DAKOTA
TENNESSEE	LF	4,360	-	4,360	324	133	-	299	5,116	-	6,828	9/ 4,295	11,123	-	4,092	117	4,209	20,448	TENNESSEE
TEXAS	LF	19,470	-	19,470	456	-	-	361	20,287	11	27,062	7	27,069	146	23,371	496	23,867	71,380	TEXAS
UTAH	LF	990	-	990	11	-	-	33	1,034	6	458	2	460	13	6	-	6	1,519	UTAH
VERMONT	EST.	-	-	-	1,680	-	-	-	1,680	-	1,562	-	1,562	-	20	20	-	3,262	VERMONT
VIRGINIA	(10/)	1,057	-	1,057	75	-	-	-	1,132	-	352	-	352	-	-	-	-	1,484	VIRGINIA
WASHINGTON	LF	2,072	60	2,132	62	-	31	30	2,255	12	6,580	5	6,585	129	-	132	132	9,113	WASHINGTON
WEST VIRGINIA	(11/)	2,702	-	2,702	-	-	-	-	2,702	-	-	-	-	-	-	-	-	2,702	WEST VIRGINIA
WISCONSIN	LF	6,034	13	6,047	3,366	-	-	791	10,204	5	14,766	-	14,766	-	684	12/ 15	699	25,674	WISCONSIN
WYOMING	LF	-	-	-	321	-	-	-	321	-	714	9	723	64	-	-	-	1,108	WYOMING
TOTALS		188,698	375	189,073	67,094	634	3,669	8,997	269,467	417	279,606	11,980	291,586	2,117	87,123	7,241	94,364	657,951	TOTALS

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9/ APPROXIMATELY \$4,290,000 OF THIS AMOUNT IS FROM STATE BOND ISSUES.

10/ BASED ON "THE REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

11/ BASED ON "THE REPORT OF THE STATE TAX COMMISSIONER."

12/ REPRESENTS ADVANCES FROM CITIES AND VILLAGES.

TABLE 45. — COUNTY AND LOCAL RURAL HIGHWAY OBLIGATIONS ISSUED DURING 1937 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-1-1
1937

STATE	SOURCE 2/	DETAIL OF ISSUES DURING THE YEAR											APPLICATION OF PROCEEDS OF SALES							STATE				
		LONG TERM DEBT				SHORT TERM DEBT				TOTAL	CONSTRUCTION			DEBT SERVICE				OTHER 3/	TOTAL					
		AVERAGE RATE OF INTEREST (PER CENT)	MATURITY DATES	TERM OR SERIAL	AMOUNT	AVERAGE RATE OF INTEREST (PER CENT)	MATURITY DATES	AMOUNT	COUNTY OR LOCAL ROADS		STATE HIGHWAYS	CITY STREETS	TOTAL	REFUNDING OF BONDS OR NOTE EXTENSION	PAYMENT OF PRINCIPAL	INTEREST	TOTAL							
ALABAMA	LF	(4/)	(4/)	(4/)	531	-	-	531	(4/)	(4/)	1,201	1,732	-	-	-	-	-	-	-	-	-	(4/)	ALABAMA	
ARIZONA	LF	3.2	1940-1956	SERIAL	165	1	-	166	(4/)	(4/)	-	166	-	-	-	-	165	-	-	-	165	1	166	ARIZONA
ARKANSAS	S/ LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS	
CALIFORNIA	S/ LF	6/ 1.8	5/ 1939-1945	S/ SERIAL	4,982	7	8	4,997	(4/)	(4/)	4,997	-	3,300	-	3,300	82	1,600	15	1,697	-	-	-	4,997	CALIFORNIA
COLORADO	LF	-	-	-	-	-	-	-	6.0	1938	4	-	-	-	-	-	-	-	-	-	-	4	COLORADO	
CONNECTICUT	(7/)	1.8	1938-1952	SERIAL	8,520	-	-	8,520	-	-	8,520	-	8,520	-	8,520	-	-	-	-	-	-	4	CONNECTICUT	
DELAWARE	(8/)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DELAWARE	
FLORIDA	LF	(4/)	(4/)	SERIAL	27,498	-	-	27,498	-	-	27,498	-	-	-	-	25,170	-	2,328	27,498	-	-	-	27,498	FLORIDA
GEORGIA	LF	-	-	-	-	-	-	-	6.0	1938	43	-	-	-	-	-	-	-	-	-	-	43	GEORGIA	
IDAHO	LF	(4/)	(4/)	(4/)	24	-	-	24	(4/)	(4/)	15	39	-	-	-	-	-	-	-	-	18	39	IDAHO	
INDIANA	LF	4.0	1938-1948	SERIAL	432	-	-	432	-	-	432	-	97	-	97	21	-	-	-	-	35	432	INDIANA	
IOWA	LF	2.6	1945-1950	SERIAL	8,224	37	-	8,271	2.0	1938-1939	417	8,688	417	-	3,201	5,487	-	-	32	5,484	-	-	8,688	IOWA
KANSAS	LF	2.4	1938-1947	SERIAL	1,100	2/ 4	(9/)	1,110	-	-	1,110	1,036	2,787	-	1,036	-	-	-	-	-	-	12	1,110	KANSAS
LOUISIANA	LF	5.0	1938-1972	SERIAL	1,911	-	-	1,911	(4/)	(4/)	305	2,216	-	-	-	1,910	37	39	1,986	230	-	230	2,216	LOUISIANA
MAINE	LF	3.2	1938-1957	SERIAL	100	-	-	100	3.8	1938-1939	59	159	135	-	143	11	-	-	11	5	-	5	159	MAINE
MARYLAND	LF	3.1	1939-1954	SERIAL	240	6	-	255	-	-	255	8	-	-	8	241	-	-	241	6	-	6	255	MARYLAND
MICHIGAN	LF	3.5	1938-1959	SERIAL	9,608	-	-	9,608	5.8	1938	1	9,609	3	-	3	9,606	-	-	9,606	-	-	99	9,609	MICHIGAN
MINNESOTA	LF	2.9	1938-1954	SERIAL	447	1	-	448	4.5	1938-1939	87	535	316	-	316	120	-	-	120	-	-	99	535	MINNESOTA
MISSISSIPPI	RSP	(4/)	(4/)	(4/)	553	-	-	553	(4/)	(4/)	26	579	579	-	579	-	-	-	-	-	-	-	579	MISSISSIPPI
MISSOURI	10/ LF	3.3	1938-1947	SERIAL	75	-	-	75	(4/)	(4/)	999	1,074	349	-	349	-	25	-	25	700	-	700	1,074	MISSOURI
MONTANA	LF	3.7	1938-1957	SERIAL	866	-	-	866	-	-	866	-	-	-	-	866	-	-	866	-	-	-	866	MONTANA
NEBRASKA	LF	4.0	1957	TERM AND SERIAL	1,922	-	-	1,922	6.0	-	180	2,102	180	1,850	2,030	72	-	-	72	-	-	-	2,102	NEBRASKA
NEVADA	LF	5.0	1939	TERM	5	-	-	5	-	-	5	5	-	5	-	-	-	-	-	-	-	-	5	NEVADA
NEW HAMPSHIRE	LF	4.3	1938-1948	SERIAL	78	-	-	78	(4/)	1938	2	80	-	-	-	-	-	-	-	-	-	-	80	NEW HAMPSHIRE
NEW JERSEY	LF	2.9	1938-1965	SERIAL	3,683	-	-	3,683	(4/)	(4/)	236	3,919	3,337	-	3,337	-	-	-	3,337	-	-	-	3,919	NEW JERSEY
NEW MEXICO	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NEW MEXICO
NEW YORK	11/ LF	2.7	1938-1973	-	385	1	1	387	4.2	-	2,304	2,691	-	-	-	-	-	-	-	-	-	-	2,691	NEW YORK
NORTH DAKOTA	LF	3.8	1938-1966	SERIAL	101	-	-	101	4.6	1937-1939	61	162	64	-	64	98	-	-	98	-	-	-	162	NORTH DAKOTA
OHIO	4/ LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	OHIO
OKLAHOMA	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	OKLAHOMA
OREGON	LF	3.9	1938-1947	SERIAL	403	7	-	396	(4/)	(4/)	235	631	200	-	200	331	-	-	331	-	-	35	631	OREGON
RHODE ISLAND	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	RHODE ISLAND
SOUTH DAKOTA	LF	3.8	1938-1951	SERIAL	268	-	-	268	-	-	174	268	-	-	-	-	-	3	-	-	12/ 265	-	268	SOUTH DAKOTA
TENNESSEE	LF	4.9	1938-1956	SERIAL	1,974	-	-	1,974	3.9	1939-1941	60	2,118	523	-	523	1,625	-	-	1,625	-	-	-	2,148	TENNESSEE
UTAH	LF	3.2	1938-1957	SERIAL	53	-	-	53	7.8	1938	60	113	88	-	88	25	-	-	25	-	-	-	113	UTAH
VERMONT	LF	-	-	-	-	-	-	-	(4/)	(4/)	16	16	-	-	-	-	-	-	-	-	-	-	16	VERMONT
WASHINGTON	2/ LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WASHINGTON
WISCONSIN	LF	2.6	1938-1951	SERIAL	3,487	48	14	3,549	5.0	1938	50	3,599	651	2,716	3,367	-	-	62	62	-	170	-	3,599	WISCONSIN
WYOMING	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WYOMING
TOTALS, OF 39 STATES					77,600	98	23	77,721			6,475	84,256	8,050	19,173	8	27,231	46,712	1,662	2,544	50,918	1,588	79,737		

1/ RESPONSIBILITY FOR CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; RSP- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES. THIS TABLE IS RESTRICTED TO STATES FOR WHICH LF, RSP, OR COMPARABLE DATA ARE AVAILABLE.

3/ INCLUDES SOME PROCEEDS PLACED IN DEBT SERVICE FUNDS.

4/ INFORMATION NOT AVAILABLE.

5/ DEBT INCURRED AS SHOWN IN TABLE LF-R-1 REPORTED TO BE NET INCREASE IN WARRANTS.

6/ INFORMATION APPLIES TO \$1,600,000 ISSUED BY COUNTIES.

7/ DATA REPRESENTS COUNTY BONDS ISSUED FOR THE MIDDLETOWN-PORTLAND BRIDGE AND MERRITT PARKWAY, OBTAINED FROM FISCAL STUDY NARRATIVE REPORT PREPARED BY THE STATE HIGHWAY PLANNING SURVEY.

8/ BASED ON REPORTS OF STATE AUTHORITIES.

9/ ACCRUED INTEREST INCLUDED WITH PREMIUM OR DISCOUNT.

10/ REPRESENTS DATA FOR COUNTIES ONLY.

11/ REPRESENTS DATA FOR TOWNS ONLY.

12/ FOR PAYMENT OF WARRANTS.

TABLE 46.—COUNTY AND LOCAL RURAL HIGHWAY OBLIGATIONS ISSUED DURING 1938

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-1-1
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STATE	SOURCE 2/	DETAIL OF ISSUES DURING THE YEAR										APPLICATION OF PROCEEDS OF SALES								STATE			
		LONG TERM DEBT				SHORT TERM DEBT			TOTAL	CONSTRUCTION				DEBT SERVICE				OTHER 3/	TOTAL				
		AVERAGE RATE OF INTEREST (PER-CENT)	MATURITY DATES	TERM OR SERIAL	AMOUNT			AVERAGE RATE OF INTEREST (PER-CENT)		MATURITY DATES	AMOUNT	COUNTY OR LOCAL ROADS	STATE HIGHWAYS	CITY STREETS	TOTAL	REFUNDING OF BONDS OR NOTE EXTENSIONS	PAYMENT OF PRINCIPAL				INTEREST	TOTAL	
			PAR VALUE	PREMIUM OR DIS-COUNT	AC-CRUED INTER-EST	TOTAL																	
ALABAMA	LF	4.5	1939-1961	SERIAL	4,564	-	-	4,564	4.8	1938-1940	1,083	5,647	-	-	-	-	-	-	-	-	(1/2)	ALABAMA	
ARIZONA	LF	4.3	1939-1947	SERIAL	78	-	-	78	-	-	-	78	-	-	-	-	78	-	-	-	-	ARIZONA	
ARKANSAS	5/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78		
CALIFORNIA	LF	2.6	1945-1947	SERIAL	700	4	5	709	(1/2)	1939	90	799	-	-	-	-	700	-	-	-	99	CALIFORNIA	
COLORADO	LF	(1/2)	-	(1/2)	119	-	-	119	(1/2)	-	3	122	122	-	-	-	-	-	-	-	-	COLORADO	
CONNECTICUT	FS	(5/)	-	(1/2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CONNECTICUT	
DELAWARE	LF	5.1	1938-1968	SERIAL	14,591	-69	-	14,522	-	-	-	14,522	-	3,454	-	3,454	9,873	-	1,195	11,068	-	14,522	
FLORIDA	LF	5.0	1952-1953	TERM	10	1	-	11	7.0	1939	15	26	11	-	-	11	-	-	-	-	15	FLORIDA	
GEORGIA	LF	3.3	1940-1948	SERIAL	20	-	-	20	3.3	1939	62	82	-	-	-	20	-	-	-	20	62	GEORGIA	
IDAH0	LF	3.8	1938-1954	SERIAL	3,705	8	11	3,724	-	-	(8/)	3,724	3,640	-	-	3,640	141	-	12	153	9/	3,793	
ILLINOIS	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	ILLINOIS	
INDIANA	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	INDIANA	
IOWA	LF	2.1	1939-1954	SERIAL	3,349	27	-	3,376	1.4	1939-1940	430	3,806	467	2,376	-	2,843	963	-	-	963	-	3,806	
KANSAS	LF	2.2	1939-1948	SERIAL	1,655	10/ 11	(10/)	1,666	-	-	-	1,666	1,521	-	-	1,521	143	-	-	143	2	1,666	
KENTUCKY	LF	4.7	1943-1967	SERIAL	160	-1	1	160	6.0	1940	27	187	-	-	-	187	-	-	-	104	-	187	
LOUISIANA	LF	4.3	1939-1959	SERIAL	251	-	-	252	(1/2)	-	283	65	197	-	-	197	59	-	12	71	367	LOUISIANA	
MAINE	LF	2.6	1938-1955	SERIAL	128	-	-	128	4.0	1939-1940	57	185	140	-	-	140	27	-	-	27	18	185	
MARYLAND	LF	2.2	1942-1952	SERIAL	397	-	-	398	-	-	398	31	200	-	-	231	166	-	-	166	1	398	
MICHIGAN	LF	3.2	1939-1948	SERIAL	521	-	-	521	5.2	1940	5	526	11	-	-	515	-	-	-	515	-	526	
MINNESOTA	LF	2.9	1940-1958	SERIAL	157	-	-	157	4.2	1939-1940	75	232	168	-	-	168	39	-	-	39	25	232	
MISSISSIPPI	LF	3.9	1939-1956	SERIAL	11/ 3,396	3	22	3,421	5.2	1939	420	3,841	1,153	-	-	1,153	2,590	15	22	2,627	69	3,849	
MISSOURI	LF	3.9	1938-1958	SERIAL	502	-23	20	499	(1/2)	(1/2)	1,163	1,662	305	457	-	762	24	-	18	42	858	1,662	
MONTANA	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	MISSOURI	
NEBRASKA	LF	4.4	1943-1958	TERM & SERIAL	493	-32	-	461	5.0	-	112	573	112	403	-	515	58	-	-	58	-	573	
NEVADA	LF	5.0	1939-1943	SERIAL	10	-	-	10	-	-	-	10	10	-	-	10	-	-	-	-	-	10	
NEW HAMPSHIRE	LF	12/ 3.0	1941-1947	SERIAL	38	-	-	38	-	-	-	38	-	-	-	-	-	-	-	-	-	(1/2)	
NEW JERSEY	LF	2.8	1939-1976	SERIAL	1,903	-	-	1,903	(1/2)	(1/2)	1,212	3,115	3,089	-	-	3,089	26	-	-	26	-	3,115	
NEW MEXICO	LF	3.5	1938-1947	SERIAL	70	-	-	70	-	-	-	70	-	-	-	70	-	-	-	-	-	70	
NEW YORK	LF	2.9	1939-1974	SERIAL	175	1	-	176	4.0	(1/2)	2,603	2,779	-	-	-	-	-	-	-	-	-	(1/2)	
NORTH DAKOTA	LF	3.4	1938-1962	SERIAL	356	-7	-	349	4.5	1938-1940	74	423	82	-	-	82	-	-	-	341	-	423	
OHIO	LF	4.0	1938-1964	SERIAL	7,369	-	-	7,369	5.0	1939-1940	176	7,545	-	-	-	-	-	-	-	-	-	(1/2)	
OKLAHOMA	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	OKLAHOMA	
OREGON	LF	3.0	1940-1948	SERIAL	48	-	-	48	(1/2)	(1/2)	141	189	111	-	-	111	48	-	-	48	30	189	
RHODE ISLAND	LF	2.3	1939-1948	SERIAL	60	-	-	60	-	-	-	60	60	-	-	60	-	-	-	-	-	60	
SOUTH DAKOTA	LF	4.8	1939-1951	SERIAL	28	-	-	28	-	-	-	28	-	-	-	-	-	-	-	-	28	28	
TENNESSEE	LF	4.4	1939-1959	SERIAL	632	-	-	632	4.0	1939-1961	17	649	-	-	-	455	-	-	-	455	194	649	
TEXAS	LF	4.2	1939-1973	SERIAL	18,974	76	21	19,071	5.3	1938-1939	669	19,740	3,872	400	-	4,272	9,664	7	-	24	9,668	5,780	19,740
UTAH	LF	3.2	1942	TERM	7	-	-	7	-	-	-	7	-	-	-	7	-	-	-	2	-	7	
WASHINGTON	LF	4.0	1939-1952	SERIAL	100	-	-	102	-	-	-	102	100	-	-	100	-	-	-	2	-	102	
WISCONSIN	LF	2.5	1939-1954	SERIAL	2,263	75	9	2,347	5.0	1939	13/ 162	2,509	287	1,976	-	2,269	-	-	84	84	-	14/ 2,347	
WYOMING	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WYOMING	
TOTALS, 41 STATES					66,829	76	91	66,996			8,979	75,975	15,572	9,266	-	24,838	25,410	734	1,351	27,495	7,548	59,881	

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2/ LF- COUNTY AND LOCAL RURAL ROAD STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; FS- FISCAL STUDY REPORTS PREPARED BY STATE HIGHWAY PLANNING SURVEYS. THIS TABLE IS RESTRICTED TO STATES FOR WHICH EITHER LF, FS, OR COMPARABLE DATA ARE AVAILABLE.

3/ INCLUDES SOME PROCEEDS PLACED IN DEBT SERVICE FUNDS.

4/ INFORMATION NOT AVAILABLE.

5/ DEBT INCURRED AS SHOWN IN TABLE LF-R-1 REPORTED TO BE NET INCREASE IN WARRANTS.

6/ BASED ON REPORTS OF STATE AUTHORITIES.

7/ REPRESENTS BONDS ISSUED WHICH DIFFERS FROM AMOUNT REPORTED IN LF-R-1 BECAUSE OF LAG BETWEEN ISSUANCE AND SALES.

8/ SHORT TERM DEBT INCURRED AS SHOWN IN TABLE LF-R-1 REPRESENTS THE NET CHANGE IN TEMPORARY DEBT, DETAILS OF WHICH ARE NOT AVAILABLE.

9/ REPRESENTS PROCEEDS OF PRIOR YEARS' AND CURRENT YEAR'S BONDS SOLD DURING THE YEAR.

10/ ACCRUED INTEREST INCLUDED WITH PREMIUM OR DISCOUNT.

11/ EXCLUDES \$5,000 ISSUED DURING THE YEAR AND REPAYED BEFORE THE END OF THE YEAR AND \$3,500 OF PRIOR YEAR'S ISSUES.

12/ APPLIES TO ONLY \$9,500 OF THE BONDS ISSUED. NO INFORMATION AVAILABLE FOR OTHER BONDS REPORTED.

13/ EXCLUDES ADVANCES FROM CITIES AND VILLAGES.

14/ EXCLUDES PROCEEDS OF NOTES FOR WHICH INFORMATION IS NOT AVAILABLE.

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TABLE 47.—COUNTY AND LOCAL RURAL HIGHWAY OBLIGATIONS ISSUED DURING 1939
(AMOUNTS IN THOUSANDS OF DOLLARS)

STATE	SOURCE	DETAIL OF ISSUES DURING THE YEAR										APPLICATION OF PROCEEDS OF SALES												
		LONG TERM DEBT					SHORT TERM DEBT					CONSTRUCTION					DEBT SERVICE							
		AVERAGE RATE OF INTEREST (PERCENT)	MATURITY DATES	TERM OR SERIAL	PAR VALUE	PRE-MIUM DIS-COUNT	AC-CRUED INTER-EST	TOTAL	AVERAGE RATE OF INTEREST (PERCENT)	MATURITY DATES	AMOUNT	TOTAL	COUNTY OR LOCAL ROADS	STATE HIGHWAYS	CITY STREETS	TOTAL	REFUNDING OF BONDS OR NOTE EXTENSIONS	PAYMENT OF PRINCIPAL	INTEREST	TOTAL	OTHER	TOTAL		
ALABAMA	LF	4.0	1941-1945	(S)	5,265	-	-	5,265	(S)	932	6,197	-	-	-	-	-	-	-	-	-	-	193	193	ALABAMA
ARIZONA	LF	5.2	1941-1948	TERM	196	-	196	196	-	-	196	-	-	-	-	-	-	-	-	-	-	-	-	ARIZONA
ARKANSAS	LF	2.3	1947-1948	TERM	200	2	204	204	-	-	204	-	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS
CALIFORNIA	LF	2.0	1941-1959	SERIAL	195	-	195	195	-	6	201	-	25	176	201	201	-	-	-	-	-	-	-	CALIFORNIA
CONNECTICUT	LF	4.6	1940-1970	SERIAL	8,455	-	8,455	8,455	-	-	8,455	612	25	612	612	7,559	-	-	274	7,833	-	-	-	CONNECTICUT
DELAWARE	LF	3.9	1941-1948	SERIAL	40	1	41	41	-	26	67	25	-	-	25	40	-	-	-	40	64	104	104	DELAWARE
FLORIDA	LF	4.0	1940-1956	SERIAL	3,029	4	3,033	3,029	-	64	3,093	2,589	-	-	2,589	-	-	-	-	2,589	67	2,656	2,656	FLORIDA
GEORGIA	LF	3.9	1941-1948	SERIAL	1,462	-	1,462	1,462	-	491	1,953	517	889	-	1,406	550	-	-	-	4	554	1,001	1,001	GEORGIA
IDAH0	LF	1.9	1940-1968	SERIAL	1,590	10/11	2,000	2,000	-	26	2,026	1,926	35	-	1,926	100	-	-	-	100	253	314	314	IDAH0
ILLINOIS	LF	3.2	1939-1948	SERIAL	306	2	308	306	-	363	711	209	-	-	209	199	-	-	20	219	313	741	741	ILLINOIS
INDIANA	LF	2.8	1940-1958	SERIAL	109	-	109	109	-	36	145	71	-	-	71	146	-	-	-	146	16	233	233	INDIANA
IOWA	LF	2.9	1940-1958	SERIAL	2,657	2	2,659	2,657	-	8	2,665	6	-	-	6	8	-	-	-	8	2,657	2,665	2,665	IOWA
KANSAS	LF	2.7	1940-1958	SERIAL	1,882	2	1,884	1,882	-	67	1,951	121	-	-	121	76	-	-	-	76	11/437	634	634	KANSAS
KENTUCKY	LF	4.2	1941-1953	SERIAL	1,300	-	1,300	1,300	-	844	2,144	281	-	-	281	120	-	-	10	130	563	974	974	KENTUCKY
LOUISIANA	LF	2.6	1940-1949	SERIAL	194	1	195	194	-	99	293	99	-	-	99	113	-	-	51	150	265	265	265	LOUISIANA
MARYLAND	LF	3.1	1940-1959	SERIAL	169	-	169	169	-	99	268	99	-	-	99	113	-	-	-	113	25	138	138	MARYLAND
MICHIGAN	LF	3.0	1940-1969	SERIAL	2,474	-	2,474	2,474	-	1,707	4,181	2,942	-	-	2,942	1,239	-	-	-	1,239	-	1,239	1,239	MICHIGAN
MINNESOTA	LF	1.9	1940-1975	SERIAL	229	-	229	229	-	1,021	1,250	-	-	-	1,021	63	-	-	-	63	-	63	63	MINNESOTA
MISSISSIPPI	LF	2.9	1940-1943	SERIAL	61	-	61	61	-	110	171	110	-	-	110	-	-	-	-	-	-	-	-	MISSISSIPPI
MISSOURI	LF	5.0	1940-1968	SERIAL	1,398	-	1,398	1,398	-	81	1,479	-	-	-	1,479	-	-	-	-	-	-	-	-	MISSOURI
MONTANA	LF	2.4	1941-1959	SERIAL	492	-	492	492	-	25	517	25	-	-	25	492	-	-	-	492	-	492	492	MONTANA
NEBRASKA	LF	2.5	1940-1959	SERIAL	55	-	55	55	-	55	110	55	-	-	55	-	-	-	-	55	-	55	55	NEBRASKA
NEVADA	LF	2.4	1941-1959	SERIAL	558	-	558	558	-	42	600	248	-	-	248	193	-	-	-	193	-	2,312	2,312	NEVADA
NEW JERSEY	LF	3.1	1940-1953	TERM & SERIAL	2,713	-1	2,712	2,713	-	42	2,755	5,047	193	-	441	2,312	-	-	-	441	4	2,316	2,316	NEW JERSEY
NEW MEXICO	LF	4.1	1940-1953	TERM & SERIAL	12,684	-11	12,705	12,684	-	608	13,313	5,047	891	-	3	5,041	5,506	-	-	37	5,623	1,749	1,749	NEW MEXICO
NORTH CAROLINA	LF	3.6	1939-1971	SERIAL	76	-	76	76	-	12	88	12	-	-	12	76	-	-	-	76	-	76	76	NORTH CAROLINA
NORTH DAKOTA	LF	3.0	1941-1959	SERIAL	300	-	300	300	-	7	307	300	-	-	300	-	-	-	-	300	-	300	300	NORTH DAKOTA
OHIO	LF	1.5	1940-1943	SERIAL	2,657	100	2,757	2,657	-	-	2,657	293	-	-	293	-	-	-	-	293	-	293	293	OHIO
OKLAHOMA	LF	2.2	1940-1953	SERIAL	204	-	204	204	-	-	204	-	-	-	204	-	-	-	-	-	-	-	-	OKLAHOMA
OREGON	LF	2.2	1941-1959	SERIAL	492	-	492	492	-	7	499	492	-	-	492	-	-	-	-	492	-	492	492	OREGON
RHODE ISLAND	LF	2.5	1940-1959	SERIAL	55	-	55	55	-	55	110	55	-	-	55	-	-	-	-	55	-	55	55	RHODE ISLAND
SOUTH DAKOTA	LF	3.1	1940-1953	TERM & SERIAL	2,713	-1	2,712	2,713	-	42	2,755	5,047	193	-	441	2,312	-	-	-	441	4	2,316	2,316	SOUTH DAKOTA
TENNESSEE	LF	4.1	1940-1953	TERM & SERIAL	12,684	-11	12,705	12,684	-	608	13,313	5,047	891	-	3	5,041	5,506	-	-	37	5,623	1,749	1,749	TENNESSEE
TEXAS	LF	3.6	1939-1971	SERIAL	76	-	76	76	-	12	88	12	-	-	12	76	-	-	-	76	-	76	76	TEXAS
UTAH	LF	3.0	1941-1959	SERIAL	300	-	300	300	-	7	307	300	-	-	300	-	-	-	-	300	-	300	300	UTAH
VERMONT	LF	1.5	1940-1943	SERIAL	2,657	100	2,757	2,657	-	-	2,657	293	-	-	293	-	-	-	-	293	-	293	293	VERMONT
WASHINGTON	LF	2.2	1940-1953	SERIAL	204	-	204	204	-	-	204	-	-	-	204	-	-	-	-	204	-	204	204	WASHINGTON
WISCONSIN	LF	2.2	1940-1953	SERIAL	204	-	204	204	-	-	204	-	-	-	204	-	-	-	-	204	-	204	204	WISCONSIN
WYOMING	LF	2.2	1940-1953	SERIAL	204	-	204	204	-	-	204	-	-	-	204	-	-	-	-	204	-	204	204	WYOMING
TOTALS, 40 STATES					50,445	118	50,625	50,445	-	7,534	58,159	16,334	3,567	179	26,080	23,480	258	495	24,233	2,837	2,837	48,150	48,150	TOTALS, 40 STATES

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS. THIS TABLE IS RESTRICTED TO STATES FOR WHICH LF OR COMPARABLE DATA ARE AVAILABLE.

3/ INFORMATION NOT AVAILABLE.

4/ DEBT INCURRED AS SHOWN IN TABLE LF-2-1 REPRESENTS NET INCREASE IN WARRANTS.

5/ BASED ON REPORTS OF STATE AUTHORITIES.

6/ REPRESENTS BONDS ISSUED WHICH DIFFERS FROM AMOUNTS REPORTED ON LF-2-1 BECAUSE OF LAG BETWEEN ISSUANCE AND SALES.

7/ SHORT TERM DEBT INCURRED AS SHOWN IN TABLE LF-2-1 REPRESENTS THE NET CHANGE IN TEMPORARY DEBT, DETAILS OF WHICH ARE NOT AVAILABLE.

8/ REPRESENTS PROCEEDS OF PRIOR YEARS' AND CURRENT YEAR'S BONDS SOLD DURING THE YEAR.

9/ REPRESENTS PROCEEDS INCLUDING WITH PREMIUM OR DISCOUNT.

10/ TO RETIRE FLOATING DEBT REPORTED AS DEBIT BALANCE AT THE BEGINNING OF THE YEAR.

11/ OF THIS AMOUNT, \$543,000 WAS APPLIED TO PAYMENT OF REGISTERED WARRANTS.

TABLE 48.—COUNTY AND LOCAL RURAL HIGHWAY OBLIGATIONS ISSUED DURING 1940
(AMOUNTS IN THOUSANDS OF DOLLARS)

STATE	SOURCE	DETAIL OF ISSUES DURING THE YEAR										APPLICATION OF PROCEEDS OF SALES										
		LONG TERM DEBT					SHORT TERM DEBT					CONSTRUCTION					DEBT SERVICE					
		AVERAGE RATE OF INTEREST (PERCENT)	MATURITY DATES	TERM OR SERIAL	PAR VALUE	PREMIUM OR DISCOUNT	AMOUNT	AVERAGE RATE OF INTEREST (PERCENT)	MATURITY DATES	AMOUNT	TOTAL	COUNTY OR LOCAL ROADS	STATE HIGHWAYS	CITY STREETS	TOTAL	REFUNDING OF BONDS OR NOTE EXTENSIONS	PAYMENT OF PRINCIPAL	INTEREST	TOTAL	OTHER	TOTAL	STATE
ALABAMA	LF	3.5	1941-1970	TERM & SERIAL	4,659	-	4,659	4.0	1941-1942	748	5,407	-	-	-	-	-	-	-	-	-	102	ALABAMA
ARIZONA	LF	2.3	1942-1950	SERIAL	102	-	102	-	-	-	103	-	-	-	-	-	-	-	-	-	-	ARIZONA
ARKANSAS	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS
CALIFORNIA	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CALIFORNIA
CONNECTICUT	LF	1.75	1941-1943	SERIAL	20	-	20	-	-	-	20	-	-	-	-	-	-	-	-	-	-	CONNECTICUT
DELAWARE	LF	4.0	1941-1960	SERIAL	7,346	-	7,346	-	-	-	7,346	-	-	-	-	-	-	-	-	-	-	DELAWARE
FLORIDA	LF	5.0	1941-1950	TERM	10	2	12	3.5	1941	69	13	-	-	-	-	-	-	-	-	-	-	FLORIDA
IDAHO	LF	2.0	1942-1950	SERIAL	12	-	12	-	-	-	81	-	-	-	-	-	-	-	-	-	-	IDAHO
ILLINOIS	LF	5.9	1941-1954	SERIAL	7,129	-	7,129	4.0	1941-1942	1,469	1,404	-	-	-	-	-	-	-	-	-	-	ILLINOIS
INDIANA	LF	1.6	1941-1950	SERIAL	164	4	168	1.4	1941-1942	95	569	-	-	-	-	-	-	-	-	-	-	INDIANA
KANSAS	LF	3.3	1941-1970	SERIAL	1,500	11	1,511	2.4	1941-1942	42	1,492	-	-	-	-	-	-	-	-	-	-	KANSAS
KENTUCKY	LF	4.5	1944-1974	SERIAL	211	2	213	4.0	1941	1	214	-	-	-	-	-	-	-	-	-	-	KENTUCKY
LOUISIANA	LF	3.0	1940-1970	TERM & SERIAL	641	-2	639	2.6	1941	168	608	-	-	-	-	-	-	-	-	-	-	LOUISIANA
MARYLAND	LF	3.1	1941-1959	SERIAL	4,298	-	4,298	6.0	1941	7	4,305	-	-	-	-	-	-	-	-	-	-	MARYLAND
MICHIGAN	LF	5.1	1942-1964	SERIAL	500	1	501	5.2	1941	22	523	-	-	-	-	-	-	-	-	-	-	MICHIGAN
MINNESOTA	LF	2.7	1941-1950	SERIAL	5,443	6	5,449	5.6	1941	296	5,745	-	-	-	-	-	-	-	-	-	-	MINNESOTA
MISSISSIPPI	LF	2.0	1941-1950	SERIAL	34	-	34	6.0	-	97	132	-	-	-	-	-	-	-	-	-	-	MISSISSIPPI
MISSOURI	LF	4.6	1941-1951	TERM & SERIAL	16	2	18	4.0	-	18	18	-	-	-	-	-	-	-	-	-	-	MISSOURI
NEBRASKA	LF	2.5	1941-1975	SERIAL	1,960	-	1,960	4.0	-	0.58	2,818	-	-	-	-	-	-	-	-	-	-	NEBRASKA
NEVADA	LF	1.6	1941-1963	SERIAL	1,004	1	1,005	2.0	-	766	1,791	-	-	-	-	-	-	-	-	-	-	NEVADA
NEW JERSEY	LF	4.7	1942-1949	SERIAL	9	-	9	5.0	1940-1944	179	188	-	-	-	-	-	-	-	-	-	-	NEW JERSEY
NEW MEXICO	LF	2.7	1941-1960	SERIAL	1,145	-	1,145	5.0	1941-1942	94	1,239	-	-	-	-	-	-	-	-	-	-	NEW MEXICO
NORTH CAROLINA	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH CAROLINA
NORTH DAKOTA	LF	3.0	1945-1960	SERIAL	29	-	29	4.2	1941	67	1,873	-	-	-	-	-	-	-	-	-	-	NORTH DAKOTA
OHIO	LF	3.4	1940-1970	TERM & SERIAL	14,266	25	14,291	5.0	1941-1942	553	15,118	-	-	-	-	-	-	-	-	-	-	OHIO
PENNSYLVANIA	LF	2.0	1941-1950	SERIAL	14	-	14	4.0	1941	5	17	-	-	-	-	-	-	-	-	-	-	PENNSYLVANIA
RHODE ISLAND	LF	1.6	1941-1950	SERIAL	1,223	16	1,239	-	-	1,242	3	-	-	-	-	-	-	-	-	-	-	RHODE ISLAND
SOUTH DAKOTA	LF	2.6	1941-1970	TERM & SERIAL	1,930	31	1,961	4.2	1941	57	2,018	-	-	-	-	-	-	-	-	-	-	SOUTH DAKOTA
TENNESSEE	LF	3.1	1940-1970	SERIAL	14,266	25	14,291	5.0	1941-1942	553	15,118	-	-	-	-	-	-	-	-	-	-	TENNESSEE
TEXAS	LF	2.0	1942-1943	SERIAL	14	-	14	4.0	1941	5	17	-	-	-	-	-	-	-	-	-	-	TEXAS
UTAH	LF	1.6	1941-1950	SERIAL	1,223	16	1,239	-	-	1,242	3	-	-	-	-	-	-	-	-	-	-	UTAH
WASHINGTON	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WASHINGTON
WEST VIRGINIA	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WEST VIRGINIA
TOTALS, 37 STATES					49,114	39	49,224			4,414	53,638	13,428	4,564	18,516	24,009	320	263	24,696	2,134	45,342		

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES REMAIN CONTROLLED BY LOCAL AUTHORITIES. THE LOCAL RURAL HIGHWAY DEBT INCURRED PRIOR TO THE TRANSFER CONTINUES TO BE A LIABILITY OF THE LOCAL RURAL HIGHWAY AUTHORITY IN EACH OF THESE STATES.
2/ LF—COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS. THIS TABLE IS RESTRICTED TO STATES FOR WHICH LF OR COMPARABLE DATA ARE AVAILABLE.
3/ INCLUDES SOME PROCEEDS PLACED IN DEBT SERVICE FUNDS.
4/ INFORMATION NOT AVAILABLE.
5/ DEBT INCURRED AS SHOWN IN TABLE LF-R-1, REPRESENTS NET INCREASE IN WARRANTS.
6/ BASED ON REPORTS OF STATE AUTHORITIES.
7/ SHORT TERM DEBT INCURRED AS SHOWN IN TABLE LF-R-1 BECAUSE OF LAG BETWEEN ISSUANCE AND SALES.
8/ SHORT TERM DEBT INCURRED AS SHOWN IN TABLE LF-R-1 REPRESENTS THE NET CHANGE IN TEMPORARY DEBT, DETAILS OF WHICH ARE NOT AVAILABLE.
9/ REPRESENTS PROCEEDS OF PRIOR YEARS AND CURRENT YEARS BONDS SOLD DURING THE YEAR.
10/ FOR DEBT SERVICE ON STATE HIGHWAY OBLIGATIONS.
11/ ACCRUED INTEREST INCLUDED WITH PREMIUM OR DISCOUNT.

TABLE 49.—COUNTY AND LOCAL RURAL HIGHWAY OBLIGATIONS ISSUED DURING 1941
(AMOUNTS IN THOUSANDS OF DOLLARS)

STATE	SOURCE	DETAIL OF ISSUES DURING THE YEAR										APPLICATION OF PROCEEDS OF SALES											
		LONG TERM DEBT					SHORT TERM DEBT					CONSTRUCTION					DEBT SERVICE						
		AVERAGE RATE OF INTEREST (PER-CENT)	MAJORITY DATES	TERM OR SERIAL	PAR VALUE	PRE-MIUM OR DIS-COUNT	AC-CRUED INTER-EST	TOTAL	AVERAGE RATE OF INTEREST (PER-CENT)	MAJORITY DATES	AMOUNT	TOTAL	COUNTY OR LOCAL ROADS	STATE HIGHWAYS	CITY STREETS	TOTAL	REFUND-ING OF BONDS OR NOTE EXTEN-SION	PAY-MENT OF PRIN-CIPAL	INTER-EST	TOTAL	OTHER	TOTAL	STATE
ALABAMA	LF	3.1	1941-1970	TERM & SERIAL	4,156	-	3	4,159	4.3	1942-5-4	432	4,591	2,578	164	-	2,742	1,826	-	23	1,849	-	4,591	ALABAMA
ARIZONA	LF	1.2	1948	TERM	85	-	-	85	-	-	-	85	-	-	-	-	17	68	-	-	85	-	ARIZONA
CALIFORNIA	LF	2.0	1947	SERIAL	42	-	-	42	-	-	-	42	-	-	-	42	-	-	-	-	42	-	CALIFORNIA
CONNECTICUT	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CONNECTICUT
DELAWARE	LF	1.0	1942-1973	SERIAL	29,520	324	-	29,844	-	-	-	29,844	24	-	-	-	28,150	297	1,097	29,853	228	29,853	DELAWARE
FLORIDA	LF	3.7	1942-1946	SERIAL	1	-	1	1	-	-	-	1	-	-	-	-	89	-	5	94	2	96	FLORIDA
GEORGIA	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	GEORGIA
ILLINOIS	LF	3.7	1942-1953	SERIAL	5,126	1	4	1,373	3.1	1942	66	1,373	1,172	-	-	1,172	106	-	-	106	35	1,313	ILLINOIS
INDIANA	LF	1.4	1941-1955	SERIAL	493	2	9	495	1.3	1942	87	582	130	218	-	348	203	29	7	232	8	582	INDIANA
IOWA	LF	1.3	1941-1965	SERIAL	1,297	7	9	1,304	2.6	1942-1943	54	1,658	1,599	-	-	1,599	45	-	-	232	2	1,658	IOWA
KANSAS	LF	4.4	1942-1980	SERIAL	1,146	-	-	1,146	5.2	1942	10	1,224	26	-	-	26	1,137	-	60	1,197	1	1,224	KANSAS
KENTUCKY	LF	2.4	1945	TERM & SERIAL	384	1	2	385	2.5	1942	56	441	16	-	-	16	468	-	34	34	359	1,777	KENTUCKY
LOUISIANA	LF	3.2	1942-1957	SERIAL	542	-	-	542	4.4	1942-1943	41	583	306	-	-	306	180	-	1	181	440	1,023	LOUISIANA
MARYLAND	LF	2.1	1942-1960	SERIAL	3,992	1	10	4,003	4.1	1942	199	4,202	345	-	-	345	3,493	-	12	3,495	362	4,202	MARYLAND
MINNESOTA	LF	3.4	1942-1951	SERIAL	15	-	-	15	6.0	-	74	90	74	-	-	74	15	-	1	16	-	90	MINNESOTA
MISSISSIPPI	LF	2.5	1942-1971	SERIAL	4,218	-	-	4,218	-	-	670	4,918	3,135	-	-	3,135	1,783	-	-	1,783	-	4,918	MISSISSIPPI
MONTANA	LF	2.4	1942-1971	SERIAL	2,036	1	-	2,037	2.4	(11/)	400	2,437	-	-	-	-	-	-	-	-	-	4,918	MONTANA
NEBRASKA	LF	1.3	1941-1971	SERIAL	26	-	-	26	5.8	1941-1944	90	116	96	-	-	96	20	-	-	20	-	116	NEBRASKA
NEVADA	LF	2.7	1942-1965	SERIAL	925	-	-	925	5.0	1942-1943	63	988	-	-	-	-	-	-	-	-	-	988	NEVADA
NEW JERSEY	LF	2.7	1942-1961	SERIAL	71	-	-	71	-	-	-	71	-	-	-	-	-	-	-	-	-	71	NEW JERSEY
NEW MEXICO	LF	2.4	1942-1971	SERIAL	4,218	-	-	4,218	-	-	670	4,918	3,135	-	-	3,135	1,783	-	-	1,783	-	4,918	NEW MEXICO
NEW YORK	LF	1.3	1941-1971	SERIAL	2,036	1	-	2,037	2.4	(11/)	400	2,437	-	-	-	-	-	-	-	-	-	4,918	NEW YORK
NORTH CAROLINA	LF	3.2	1942-1963	SERIAL	26	-	-	26	5.8	1941-1944	90	116	96	-	-	96	20	-	-	20	-	116	NORTH CAROLINA
NORTH DAKOTA	LF	2.7	1942-1965	SERIAL	925	-	-	925	5.0	1942-1943	63	988	-	-	-	-	-	-	-	-	-	988	NORTH DAKOTA
OHIO	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	OHIO
OKLAHOMA	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	OKLAHOMA
RHODE ISLAND	LF	2.7	1942-1961	SERIAL	71	-	-	71	-	-	-	71	-	-	-	-	-	-	-	-	-	71	RHODE ISLAND
SOUTH DAKOTA	LF	2.4	1942-1971	SERIAL	4,218	-	-	4,218	-	-	670	4,918	3,135	-	-	3,135	1,783	-	-	1,783	-	4,918	SOUTH DAKOTA
TENNESSEE	LF	2.4	1941-1960	SERIAL	2,036	1	-	2,037	2.4	(11/)	400	2,437	-	-	-	-	-	-	-	-	-	4,918	TENNESSEE
TEXAS	LF	2.4	1941-1960	SERIAL	2,036	1	-	2,037	2.4	(11/)	400	2,437	-	-	-	-	-	-	-	-	-	4,918	TEXAS
UTAH	LF	2.0	1941-1943	SERIAL	22,222	18	28	22,270	4.5	1942-1943	486	23,067	443	316	-	443	3,267	176	2	3,443	3	4,269	UTAH
VERMONT	LF	2.0	1941-1943	SERIAL	6	-	-	6	-	-	-	6	-	-	-	6	-	-	-	-	-	6	VERMONT
WASHINGTON	LF	1.7	1941-1943	SERIAL	676	5	1	681	-	-	(13/)	684	84	594	-	678	-	-	6	6	-	684	WASHINGTON
WISCONSIN	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WISCONSIN
WYOMING	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WYOMING
TOTALS, 34 STATES					80,783	362	56	81,201			3,395	84,596	17,704	3,866	12	21,582	54,194	570	1,286	56,050	3,479	81,111	TOTALS, 34 STATES

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATES OF DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN CALIFORNIA, IOWA, KANSAS, KENTUCKY, MISSISSIPPI, MONTANA, NEBRASKA, NEVADA, NEW JERSEY, NEW YORK, NORTH CAROLINA, NORTH DAKOTA, OHIO, OKLAHOMA, RHODE ISLAND, SOUTH DAKOTA, TENNESSEE, TEXAS, UTAH, VERMONT, WASHINGTON, WISCONSIN, AND WYOMING.

2/ LF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS. THIS TABLE IS RESTRICTED TO STATES FOR WHICH LF OR COMPARABLE DATA ARE AVAILABLE.

3/ INCLUDES SOME PROCEEDS PLACED IN DEBT SERVICE FUNDS.

4/ BASED ON REPORTS OF STATE AUTHORITIES.

5/ REPRESENTS BONDS ISSUED WHICH DIFFERS FROM AMOUNT REPORTED IN LF-R-1 BECAUSE OF LAG BETWEEN ISSUANCE AND SALES.

6/ SHORT TERM DEBT INCURRED AS SHOWN IN TABLE LF-R-1 REPRESENTS THE NET CHANGE IN TEMPORARY DEBT, DETAILS OF WHICH ARE NOT AVAILABLE.

7/ REPRESENTS PROCEEDS OF PRIOR YEAR'S CURRENT YEAR'S BONDS SOLD DURING THE YEAR.

8/ INCLUDES PROCEEDS OF PRIOR YEAR'S BONDS SOLD DURING THE YEAR.

9/ INCLUDES INTEREST ON DEBT WITH PREMIUM OR DISCOUNT.

10/ EXCLUDES \$20,810 INTEREST-BEARING WARRANTS.

11/ INFORMATION NOT AVAILABLE.

12/ DEBT INCURRED AS SHOWN IN TABLE LF-R-1 REPRESENTS NET DECREASE IN WARRANTS.

13/ SHORT TERM DEBT INCURRED AS REPORTED IN TABLE LF-R-1 REPRESENTS ADVANCES FROM CITIES AND VILLAGES.

TABLE 50.—CHANGE IN STATUS OF COUNTY AND LOCAL RURAL HIGHWAY OBLIGATIONS, 1936

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-C-1 1936

STATE	SOURCE	TOTAL DEBT OUT-STANDING AT BEGINNING OF YEAR	LONG TERM DEBT				SHORT TERM DEBT				TOTAL DEBT OUT-STANDING AT END OF YEAR	STATE
			AMOUNT OUT-STANDING AT BEGINNING OF YEAR	ISSUED DURING YEAR	REDEEMED DURING YEAR	AMOUNT OUT-STANDING AT END OF YEAR	AMOUNT OUT-STANDING AT BEGINNING OF YEAR	ISSUED DURING YEAR	REDEEMED DURING YEAR	AMOUNT OUT-STANDING AT END OF YEAR		
ALABAMA	FS	25,376	23,540	94	742	22,892	1,836	494	272	2,058	24,950	ALABAMA
ARIZONA	FS	13,583	13,583	-	993	12,590	-	-	-	-	12,590	ARIZONA
ARKANSAS	3/	-	-	-	-	-	-	-	-	-	-	ARKANSAS
CALIFORNIA	FS	75,128	75,128	10,971	4,327	81,772	-	-	-	-	81,772	CALIFORNIA
COLORADO	LF	24	24	-	4	20	-	-	-	-	20	COLORADO
CONNECTICUT	EST.	4,328	4,318	10,180	450	14,048	10	-	-	10	14,058	CONNECTICUT
DELAWARE	(4/)	6,395	6,395	-	170	6,225	-	-	-	-	6,225	DELAWARE
FLORIDA	FS	139,655	139,665	67	3,884	135,848	-	32	11	21	135,869	FLORIDA
GEORGIA	RSF	18,233	18,081	20	976	17,125	152	14	112	54	17,179	GEORGIA
IDAHO	LF	9,626	9,547	253	1,151	8,649	79	91	105	65	8,714	IDAHO
ILLINOIS	EST.	19,862	18,148	3,439	1,950	19,637	1,714	-	400	1,314	20,951	ILLINOIS
INDIANA	LF	34,423	34,423	852	7,117	28,158	-	-	-	-	28,158	INDIANA
IOWA	EST.	97,424	96,934	4,550	6,318	95,166	490	500	400	590	95,756	IOWA
KANSAS	EST.	14,601	14,601	1,000	2,090	13,511	-	-	-	-	13,511	KANSAS
KENTUCKY	FS	27,886	26,854	114	1,538	25,430	1,032	10	394	648	26,078	KENTUCKY
LOUISIANA	EST.	39,865	38,946	500	3,300	36,146	920	-	365	555	36,701	LOUISIANA
MAINE	FS	947	844	45	73	816	103	106	50	159	975	MAINE
MARYLAND	FS	14,102	13,834	1,042	970	13,906	268	16	266	18	13,924	MARYLAND
MASSACHUSETTS	EST.	1,264	1,264	61	150	1,175	-	-	-	-	1,175	MASSACHUSETTS
MICHIGAN	EST.	36,859	36,790	-	4,000	32,790	69	-	16	53	32,843	MICHIGAN
MINNESOTA	EST.	28,624	28,508	350	3,095	25,763	116	-	50	66	25,829	MINNESOTA
MISSISSIPPI	RSF	58,541	57,670	31	2,992	54,709	871	-	-	871	55,580	MISSISSIPPI
MISSOURI	LF	26,679	25,623	35	1,898	23,760	1,056	1,172	993	1,235	24,995	MISSOURI
MONTANA	FS	5,884	5,447	415	1,471	4,391	437	28	100	365	4,756	MONTANA
NEBRASKA	FS	3,490	3,028	65	307	2,786	462	229	312	379	3,165	NEBRASKA
NEVADA	FS	383	374	12	68	318	9	9	-	18	336	NEVADA
NEW HAMPSHIRE	EST.	454	454	30	60	424	-	-	-	-	424	NEW HAMPSHIRE
NEW JERSEY	EST.	71,468	69,600	1,400	4,000	67,000	1,868	300	1,920	1,148	68,148	NEW JERSEY
NEW MEXICO	FS	1,091	1,091	-	60	1,031	-	-	-	-	1,031	NEW MEXICO
NEW YORK	EST.	119,447	112,453	1,350	3,868	109,935	6,994	1,883	1,586	7,291	117,226	NEW YORK
NORTH CAROLINA	EST.	82,500	82,500	-	2,500	80,000	-	-	-	-	80,000	NORTH CAROLINA
NORTH DAKOTA	RSF	1,151	1,063	8	40	1,031	88	118	108	98	1,129	NORTH DAKOTA
OHIO	LF	40,505	40,505	810	9,608	31,707	-	-	-	-	31,707	OHIO
OKLAHOMA	EST.	27,806	27,806	-	1,800	26,006	-	-	-	-	26,006	OKLAHOMA
OREGON	FS	21,804	20,658	-	1,445	19,213	1,146	159	228	1,077	20,290	OREGON
PENNSYLVANIA	EST.	143,047	140,694	3,843	7,529	137,008	2,353	866	1,268	1,951	138,959	PENNSYLVANIA
RHODE ISLAND	FS	148	148	-	12	136	-	-	-	-	136	RHODE ISLAND
SOUTH CAROLINA	FS	43,321	43,143	826	3,847	40,122	178	77	16	239	40,361	SOUTH CAROLINA
SOUTH DAKOTA	EST.	547	40	50	20	70	507	-	50	457	527	SOUTH DAKOTA
TENNESSEE	RSF	67,886	67,788	218	1,959	66,047	98	79	77	100	66,147	TENNESSEE
TEXAS	EST.	221,057	220,534	4,788	11,000	214,322	523	400	400	523	214,845	TEXAS
UTAH	EST.	3,047	3,047	10	375	2,682	-	-	-	-	2,682	UTAH
VERMONT	EST.	230	193	-	5	188	37	-	10	27	215	VERMONT
VIRGINIA	FS	11,570	11,434	-	703	10,731	136	-	16	120	10,851	VIRGINIA
WASHINGTON	FS	8,547	8,401	-	1,263	7,138	146	13	22	137	7,275	WASHINGTON
WEST VIRGINIA	(6/)	30,244	30,244	-	1,904	28,340	-	-	-	-	28,340	WEST VIRGINIA
WISCONSIN	EST.	34,324	34,304	2,057	4,536	31,825	20	40	24	36	31,861	WISCONSIN
WYOMING	FS	233	233	-	37	196	-	-	-	-	196	WYOMING
TOTALS		1,633,620	1,609,902	49,486	106,605	1,552,783	23,718	6,636	8,671	21,683	1,574,466	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER OF AUTHORITY.

2/ FS - FISCAL STUDY REPORTS PREPARED BY THE STATE HIGHWAY PLANNING SURVEYS; LF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; RSF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES; EST. - ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, OR DATA AVAILABLE FOR OTHER YEARS.

3/ ADEQUATE INFORMATION NOT AVAILABLE.

4/ FROM REPORTS OF STATE AUTHORITIES.

5/ INCLUDES DATA FOR TOWNS 2,500 OR LESS POPULATION.

6/ BASED ON "REPORT OF STATE TAX COMMISSIONER."

TABLE 51.—CHANGE IN STATUS OF COUNTY AND LOCAL RURAL HIGHWAY OBLIGATIONS, 1937 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-C-1 1937

STATE	SOURCE 2/	TOTAL DEBT OUTSTANDING AT BEGINNING OF YEAR	LONG TERM DEBT						SHORT TERM DEBT						TOTAL DEBT OUTSTANDING AT END OF YEAR	STATE
			AMOUNT OUTSTANDING AT BEGINNING OF YEAR	ISSUED DURING YEAR		REDEEMED DURING YEAR		AMOUNT OUTSTANDING AT END OF YEAR	AMOUNT OUTSTANDING AT BEGINNING OF YEAR	ISSUED DURING YEAR		REDEEMED DURING YEAR		AMOUNT OUTSTANDING AT END OF YEAR		
				ORIGINAL	REFUNDING	FROM CURRENT OR SINKING FUNDS	BY REFUNDING			ORIGINAL	EXTENSIONS	FROM CURRENT OR SINKING FUNDS	BY EXTENSIONS			
ALABAMA	LF	25,629	23,571	448	89	671	79	23,352	2,058	1,201	-	796	-	2,463	25,815	ALABAMA
ARIZONA	LF	12,590	12,590	-	165	1,022	165	11,568	-	-	-	-	-	-	11,568	ARIZONA
ARKANSAS	2/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS
CALIFORNIA	LF	81,776	81,776	4,900	82	5,293	82	81,383	-	-	-	-	-	-	81,383	CALIFORNIA
COLORADO	LF	20	20	-	-	4	-	16	-	4	-	1	-	3	19	COLORADO
CONNECTICUT	EST.	14,058	14,048	8,620	-	1,232	-	21,436	10	3	-	5	-	8	21,444	CONNECTICUT
DELAWARE	(4/)	6,225	6,225	-	-	275	-	5,950	-	-	-	-	-	-	5,950	DELAWARE
FLORIDA	LF	136,805	136,805	2,328	25,170	5,550	25,170	133,583	-	-	-	-	-	-	133,583	FLORIDA
GEORGIA	LF	17,179	17,125	-	-	940	-	16,185	54	43	-	59	-	38	16,223	GEORGIA
IDAHO	LF	8,653	8,599	3	21	1,055	21	7,547	54	15	-	16	-	53	7,600	IDAHO
ILLINOIS	EST.	20,951	19,637	3,380	-	2,300	-	20,717	1,314	-	-	375	-	939	21,656	ILLINOIS
INDIANA	LF	28,158	28,158	97	335	5,952	335	22,203	-	-	-	-	-	-	22,203	INDIANA
IOWA	LF	95,755	95,165	2,750	5,452	6,973	5,452	90,942	590	417	-	401	-	606	91,548	IOWA
KANSAS	LF	13,511	13,511	1,106	-	2,095	-	12,522	-	-	-	-	-	-	12,522	KANSAS
KENTUCKY	EST.	26,577	25,641	150	-	1,200	-	24,591	936	50	-	260	-	726	25,317	KENTUCKY
LOUISIANA	LF	36,701	36,146	1	1,910	2,087	1,910	34,060	555	305	-	349	-	511	34,571	LOUISIANA
MAINE	LF	1,413	1,356	95	5	109	5	1,342	57	55	6	30	6	80	1,422	MAINE
MARYLAND	LF	14,272	14,272	8	241	624	241	13,656	-	-	-	-	-	-	13,656	MARYLAND
MASSACHUSETTS	EST.	1,175	1,175	30	-	213	-	992	-	-	-	-	-	-	992	MASSACHUSETTS
MICHIGAN	LF	32,843	32,790	2	9,606	4,532	9,606	28,260	53	1	-	14	-	40	28,300	MICHIGAN
MINNESOTA	LF	25,889	25,763	329	118	3,149	115	22,946	66	85	2	22	5	126	23,072	MINNESOTA
MISSISSIPPI	RSF	55,580	54,709	553	-	3,481	-	51,781	871	26	-	1	-	896	52,677	MISSISSIPPI
MISSOURI	5/ LF	24,995	23,760	147	-	1,852	-	22,055	1,235	1,024	-	1,189	-	1,070	23,125	MISSOURI
MONTANA	LF	4,579	4,579	-	866	770	863	3,812	-	-	-	-	-	-	3,812	MONTANA
NEBRASKA	LF	3,100	2,785	1,850	72	324	56	4,327	315	180	-	155	16	324	4,651	NEBRASKA
NEVADA	LF	327	327	5	-	76	-	256	-	-	-	-	-	-	256	NEVADA
NEW HAMPSHIRE	LF	424	424	78	-	64	-	438	-	2	-	-	-	2	440	NEW HAMPSHIRE
NEW JERSEY	LF	68,148	67,000	3,101	582	5,794	220	64,669	1,148	236	-	539	362	483	65,152	NEW JERSEY
NEW MEXICO	LF	1,031	1,031	-	-	76	-	955	-	-	-	-	-	-	955	NEW MEXICO
NEW YORK	6/ LF	117,226	109,935	3,184	379	7,929	379	105,190	7,291	3,950	-	3,471	-	7,770	112,960	NEW YORK
NORTH CAROLINA	EST.	80,000	80,000	-	-	2,500	-	77,500	-	-	-	-	-	-	77,500	NORTH CAROLINA
NORTH DAKOTA	LF	1,129	1,031	3	98	59	15	1,058	98	61	-	-	83	76	1,134	NORTH DAKOTA
OHIO	LF	31,707	31,707	105	-	8,017	-	23,795	-	-	-	-	-	-	23,795	OHIO
OKLAHOMA	LF	26,006	26,006	-	-	1,998	-	24,008	-	-	-	-	-	-	24,008	OKLAHOMA
OREGON	LF	21,591	20,638	65	338	1,488	27	19,526	953	235	-	120	304	764	20,290	OREGON
PENNSYLVANIA	(8/)	138,959	137,008	3,008	-	6,878	-	133,138	1,951	565	-	987	-	1,529	134,667	PENNSYLVANIA
RHODE ISLAND	LF	175	175	-	-	15	-	160	-	-	-	-	-	-	160	RHODE ISLAND
SOUTH CAROLINA	EST.	40,122	40,122	2,766	-	3,246	-	39,642	-	-	-	-	-	-	39,642	SOUTH CAROLINA
SOUTH DAKOTA	9/ LF	-	-	268	-	-	-	268	-	-	-	-	-	-	268	SOUTH DAKOTA
TENNESSEE	LF	66,147	66,047	349	1,625	1,500	1,625	64,896	100	174	-	187	-	87	64,983	TENNESSEE
TEXAS	EST.	214,845	214,322	3,477	4,559	5,441	4,559	212,358	523	500	-	500	-	523	212,881	TEXAS
UTAH	LF	2,682	2,682	28	25	401	25	2,309	-	60	-	-	-	60	2,369	UTAH
VERMONT	LF	215	188	-	-	8	-	180	27	15	1	19	1	23	203	VERMONT
VIRGINIA	(10/)	14,006	13,904	-	-	899	-	13,005	102	-	-	21	-	81	13,086	VIRGINIA
WASHINGTON	LF	7,341	7,341	-	-	1,464	-	5,877	-	-	-	-	-	-	5,877	WASHINGTON
WEST VIRGINIA	(11/)	28,340	28,340	-	-	1,905	-	26,435	-	-	-	-	-	-	26,435	WEST VIRGINIA
WISCONSIN	LF	31,861	31,825	3,488	-	4,975	-	30,328	36	50	-	33	-	53	30,391	WISCONSIN
WYOMING	LF	196	196	-	-	18	-	178	-	-	-	-	-	-	178	WYOMING
TOTALS		1,580,852	1,560,455	46,722	51,792	106,454	50,950	1,501,505	20,397	9,255	9	9,550	777	19,334	1,520,839	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; RSF - COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY BUREAU OF PUBLIC ROADS FIELD REPRESENTATIVES; EST. - ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ INFORMATION NOT AVAILABLE.

4/ FROM REPORTS OF STATE AUTHORITIES.

5/ ALSO INCLUDES ESTIMATES FOR TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

6/ ALSO INCLUDES ESTIMATES FOR COUNTIES.

7/ AMOUNT REPORTED HERE DIFFERS FROM THAT SHOWN IN TABLE - (LF-R-1, 1937) BECAUSE OF LAG BETWEEN ISSUANCE AND SALE OF BONDS.

8/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS, COUNTY RECORDS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, AND DATA AVAILABLE FOR OTHER YEARS.

9/ WARRANT DEBT NOT INCLUDED.

10/ BASED ON REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON "COMPARATIVE COST OF LOCAL GOVERNMENT."

11/ BASED ON "REPORT OF THE STATE TAX COMMISSIONER."

TABLE 52.—CHANGE IN STATUS OF COUNTY AND LOCAL RURAL HIGHWAY OBLIGATIONS, 1938

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-C-1
1938

STATE	SOURCE 2/	TOTAL DEBT OUTSTAND- ING AT BEGINNING OF YEAR	LONG TERM DEBT					SHORT TERM DEBT					TOTAL DEBT OUTSTAND- ING AT END OF YEAR	STATE			
			AMOUNT OUTSTAND- ING AT BEGINNING OF YEAR	ISSUED DURING YEAR		REDEEMED DURING YEAR		AMOUNT OUTSTAND- ING AT END OF YEAR	AMOUNT OUT- STAND- ING AT BEGIN- NING OF YEAR	ISSUED DURING YEAR		REDEEMED DURING YEAR			AMOUNT OUTSTAND- ING AT END OF YEAR		
				ORIGI- NAL	RE- FUND- ING	FROM CURRENT OR SINKING FUNDS	BY RE- FUND- ING			ORIGI- NAL	EXTEN- SIONS	FROM CURRENT OR SINKING FUNDS				BY EXTEN- SIONS	
ALABAMA	LF	25,968	25,139	3,355	1,209	1,013	1,209	27,481	829	1,049	34	1,068	34	790	28,271	ALABAMA	
ARIZONA	LF	11,568	11,568	-	-	78	1,191	78	10,377	-	-	-	-	-	10,377	ARIZONA	
ARKANSAS	LF	859	(3/)	-	-	-	-	(3/)	859	138	-	34	-	-	963	ARKANSAS	
CALIFORNIA	LF	81,383	81,383	700	-	5,355	-	76,728	-	90	-	-	-	90	76,818	CALIFORNIA	
COLORADO	LF	19	16	-	-	4	-	12	3	-	-	1	-	-	2	14	COLORADO
CONNECTICUT	FS	21,444	21,436	119	-	1,716	-	19,839	8	3	-	-	-	11	19,850	CONNECTICUT	
DELAWARE	(4/)	5,950	5,950	-	-	270	-	5,680	-	-	-	-	-	-	5,680	DELAWARE	
FLORIDA	LF	133,583	133,583	4,718	9,873	5,020	9,873	133,281	-	-	-	-	-	-	133,281	FLORIDA	
GEORGIA	LF	16,156	16,127	10	-	1,029	-	15,108	29	15	-	15	-	29	15,137	GEORGIA	
IDAHO	LF	7,840	7,780	-	20	1,008	20	6,772	60	62	-	50	-	72	6,844	IDAHO	
ILLINOIS	LF	22,757	20,717	3,564	141	2,641	141	21,640	2,040	267	-	430	-	1,877	23,517	ILLINOIS	
INDIANA	LF	22,303	22,303	-	-	4,759	-	17,544	-	-	-	-	-	-	17,544	INDIANA	
IOWA	LF	91,548	90,942	2,386	963	7,201	963	86,127	606	430	-	384	-	652	86,779	IOWA	
KANSAS	LF	12,522	12,522	1,512	143	2,130	143	11,904	-	-	-	-	-	-	11,904	KANSAS	
KENTUCKY	LF	25,317	24,591	57	103	832	103	23,816	726	65	-	165	-	626	24,442	KENTUCKY	
LOUISIANA	LF	34,570	34,095	211	40	2,179	19	32,148	475	364	19	367	40	451	32,599	LOUISIANA	
MAINE	LF	1,422	1,342	102	26	143	26	1,301	80	55	1	57	1	78	1,379	MAINE	
MARYLAND	LF	13,656	13,656	231	166	717	166	13,170	-	-	-	-	-	-	13,170	MARYLAND	
MASSACHUSETTS	EST.	992	992	-	-	136	-	856	-	-	-	-	-	-	856	MASSACHUSETTS	
MICHIGAN	LF	28,300	28,260	6	515	4,139	515	24,127	40	5	-	17	-	28	24,155	MICHIGAN	
MINNESOTA	LF	23,072	22,945	119	38	3,094	38	19,971	126	74	1	101	1	99	20,070	MINNESOTA	
MISSISSIPPI	LF	52,677	51,781	817	2,587	3,733	1,866	49,566	896	420	-	314	-	1,002	50,568	MISSISSIPPI	
MISSOURI	5/ LF	23,125	22,055	551	24	1,883	24	20,723	1,070	1,193	-	1,045	-	1,218	21,941	MISSOURI	
MONTANA	LF	3,812	3,812	-	-	667	3	3,142	-	-	-	-	-	-	3,142	MONTANA	
NEBRASKA	LF	4,651	4,327	435	58	267	-	4,553	324	112	-	140	58	238	4,791	NEBRASKA	
NEVADA	LF	256	256	10	-	69	-	197	-	-	-	-	-	-	197	NEVADA	
NEW HAMPSHIRE	LF	440	438	38	-	88	-	388	2	-	-	2	-	388	NEW HAMPSHIRE		
NEW JERSEY	LF	65,124	64,661	1,877	26	5,764	26	60,774	463	1,212	-	540	-	1,135	61,909	NEW JERSEY	
NEW MEXICO	LF	955	955	-	70	63	70	892	-	-	-	-	-	892	NEW MEXICO		
NEW YORK	6/ LF	112,960	105,190	4,217	36	9,463	36	99,944	7,770	2,603	-	2,654	-	7,719	107,663	NEW YORK	
NORTH CAROLINA	EST.	77,500	77,500	-	-	2,500	-	75,000	-	-	-	-	-	-	75,000	NORTH CAROLINA	
NORTH DAKOTA	7/ LF	1,406	1,076	31	325	82	310	1,040	330	51	23	129	31	244	1,284	NORTH DAKOTA	
OHIO	LF	32,670	32,670	5,542	1,827	4,787	1,827	33,425	(8/)	176	-	(8/)	-	176	33,601	OHIO	
OKLAHOMA	LF	24,008	24,008	-	-	1,550	-	22,458	-	-	-	-	-	-	22,458	OKLAHOMA	
OREGON	LF	20,290	19,526	-	48	1,641	48	17,885	764	141	-	173	-	732	18,617	OREGON	
PENNSYLVANIA	(9/)	134,667	133,138	4,152	-	7,933	-	129,357	1,529	524	-	842	-	1,211	130,568	PENNSYLVANIA	
RHODE ISLAND	LF	160	160	60	-	15	-	205	-	-	-	-	-	-	205	RHODE ISLAND	
SOUTH CAROLINA	EST.	39,642	39,642	2,158	-	4,035	-	37,765	-	-	-	-	-	-	37,765	SOUTH CAROLINA	
SOUTH DAKOTA	LF	268	268	28	-	7	-	289	-	-	-	-	-	-	289	SOUTH DAKOTA	
TENNESSEE	LF	65,106	64,965	177	455	2,895	455	62,247	141	17	-	21	-	137	62,384	TENNESSEE	
TEXAS	LF	212,881	212,358	9,464	9,510	12,158	9,449	209,725	523	515	154	326	215	651	210,376	TEXAS	
UTAH	LF	2,369	2,309	-	7	425	7	1,884	60	-	-	60	-	-	1,884	UTAH	
VERMONT	LF	203	180	-	-	9	-	171	23	111	1	33	1	101	272	VERMONT	
VIRGINIA	(10/)	13,086	13,005	-	-	713	-	12,292	81	-	-	61	-	20	12,312	VIRGINIA	
WASHINGTON	LF	5,877	5,877	100	-	965	-	5,012	-	-	-	-	-	-	5,012	WASHINGTON	
WEST VIRGINIA	(11/)	26,435	26,435	-	-	1,904	-	24,531	-	-	-	-	-	-	24,531	WEST VIRGINIA	
WISCONSIN	LF	30,391	30,338	2,263	-	4,732	-	27,869	53	162	-	53	-	162	28,031	WISCONSIN	
WYOMING	LF	178	178	-	-	16	-	162	-	-	-	-	-	-	162	WYOMING	
TOTALS		1,532,366	1,512,456	49,010	28,288	112,941	27,435	1,449,378	19,910	9,854	233	9,102	381	20,514	1,469,892	TOTALS	

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; FS- FISCAL STUDY REPORTS PREPARED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY DEPARTMENT AND OTHER STATE REPORTS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ INFORMATION NOT AVAILABLE. DEBT INCURRED AND RETIRED AS REPORTED IN TABLES LF-R-1 AND LF-D-1 REPRESENTS NET INCREASE AND NET DECREASE IN WARRANTS, RESPECTIVELY.

4/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

5/ ALSO INCLUDES ESTIMATES FOR TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

6/ ALSO INCLUDES ESTIMATES FOR COUNTIES.

7/ ALSO INCLUDES ESTIMATES FOR TOWNSHIPS.

8/ INFORMATION REGARDING OUTSTANDING SHORT TERM DEBT AT BEGINNING OF YEAR AND RETIREMENT OF SHORT TERM DEBT DURING THE YEAR WAS NOT AVAILABLE.

9/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, AND DATA AVAILABLE FOR OTHER YEARS.

10/ BASED ON "REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

11/ BASED ON "REPORT OF THE STATE TAX COMMISSIONER."

TABLE 53.—CHANGE IN STATUS OF COUNTY AND LOCAL RURAL HIGHWAY OBLIGATIONS, 1939

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-C-1
1939

STATE	SOURCE	TOTAL DEBT OUTSTANDING AT BEGINNING OF YEAR	LONG TERM DEBT						SHORT TERM DEBT					TOTAL DEBT OUTSTANDING AT END OF YEAR	STATE	
			AMOUNT OUTSTANDING AT BEGINNING OF YEAR	ISSUED DURING YEAR		REDEEMED DURING YEAR		AMOUNT OUTSTANDING AT END OF YEAR	AMOUNT OUTSTANDING AT BEGINNING OF YEAR	ISSUED DURING YEAR		REDEEMED DURING YEAR				AMOUNT OUTSTANDING AT END OF YEAR
				ORIGINAL	RE-FUNDING	FROM CURRENT OR SINKING FUNDS	BY RE-FUNDING			ORIGINAL	EX-TENSIONS	FROM OR SINKING FUNDS	BY EX-TENSIONS			
ALABAMA	LF	28,271	27,432	4,273	922	1,349	1,014	30,384	789	771	161	904	139	678	31,062	ALABAMA
ARIZONA	LF	10,377	10,377	3	193	724	193	9,656	-	-	-	-	-	-	9,656	ARIZONA
ARKANSAS	LF	963	(3/)	-	-	-	-	(3/)	963	118	-	85	-	-	996	ARKANSAS
CALIFORNIA	LF	76,818	76,728	200	-	6,939	-	69,989	90	-	-	90	-	-	69,989	CALIFORNIA
COLORADO	LF	14	12	-	-	4	-	8	2	-	-	-	-	2	10	COLORADO
CONNECTICUT	LF	19,841	19,839	195	-	1,742	-	18,292	2	6	-	2	-	6	18,298	CONNECTICUT
DELAWARE	(4/)	5,680	5,680	-	-	285	-	5,395	-	-	-	-	-	-	5,395	DELAWARE
FLORIDA	LF	133,281	133,281	886	7,569	4,405	7,569	129,762	-	-	-	-	-	-	129,762	FLORIDA
GEORGIA	LF	15,140	15,108	30	10	1,261	10	13,877	32	26	-	39	-	19	13,896	GEORGIA
IDAHO	LF	6,899	6,837	-	40	248	40	5,889	62	64	-	62	-	64	5,953	IDAHO
ILLINOIS	LF	23,987	21,808	2,764	250	2,798	250	21,774	2,179	1,113	-	389	-	2,903	24,677	ILLINOIS
INDIANA	LF	17,544	17,544	-	-	3,702	-	13,842	-	-	-	-	-	-	13,842	INDIANA
IOWA	LF	86,779	86,127	912	550	7,367	550	79,672	652	491	-	393	-	750	80,422	IOWA
KANSAS	LF	11,005	11,005	1,886	104	2,191	104	11,600	-	-	-	-	-	-	11,600	KANSAS
KENTUCKY	LF	24,442	23,816	35	252	837	-	23,266	626	56	-	316	-	366	23,632	KENTUCKY
LOUISIANA	LF	32,608	32,129	231	165	2,194	165	30,166	479	309	34	318	34	470	30,636	LOUISIANA
MAINE	EST.	1,379	1,301	74	-	326	-	1,049	78	-	-	36	-	40	1,089	MAINE
MARYLAND	LF	13,170	13,170	50	146	790	146	12,430	-	36	-	-	-	36	12,466	MARYLAND
MASSACHUSETTS	EST.	856	856	-	-	144	-	712	-	-	-	-	-	-	712	MASSACHUSETTS
MICHIGAN	LF	24,155	24,127	-	2,657	3,807	2,565	20,412	28	8	-	22	-	14	20,426	MICHIGAN
MINNESOTA	LF	20,070	19,971	488	75	2,797	75	17,662	99	66	1	79	1	86	17,748	MINNESOTA
MISSISSIPPI	LF	50,578	49,569	666	1,216	3,501	971	46,979	1,009	61	19	317	19	753	47,732	MISSISSIPPI
MISSOURI	5/ LF	22,011	20,723	50	120	1,757	120	19,016	1,288	874	-	1,169	-	993	20,009	MISSOURI
MONTANA	LF	3,142	3,142	-	194	626	194	2,516	-	-	-	-	-	-	2,516	MONTANA
NEBRASKA	LF	4,790	4,559	56	113	448	-	4,274	237	99	-	117	113	106	4,380	NEBRASKA
NEVADA	LF	197	197	-	-	78	-	119	-	-	-	-	-	-	119	NEVADA
NEW HAMPSHIRE	EST.	388	388	106	-	50	-	444	-	-	-	-	-	-	444	NEW HAMPSHIRE
NEW JERSEY	LF	61,908	60,775	1,236	1,238	6,000	1,211	56,038	1,133	1,706	1	933	28	1,879	57,917	NEW JERSEY
NEW MEXICO	LF	892	892	-	-	68	-	824	-	-	-	-	-	-	824	NEW MEXICO
NEW YORK	6/ LF	107,663	99,944	1,868	36	10,191	36	91,621	7,719	1,921	-	3,146	-	6,494	98,115	NEW YORK
NORTH CAROLINA	EST.	75,000	75,000	-	-	2,500	-	72,500	-	-	-	-	-	-	72,500	NORTH CAROLINA
NORTH DAKOTA	LF	1,284	1,040	11	53	45	21	1,038	244	99	10	100	42	211	1,249	NORTH DAKOTA
OHIO	LF	33,601	33,425	1,398	-	4,476	-	30,347	176	81	-	88	-	169	30,516	OHIO
OKLAHOMA	LF	22,520	22,520	-	-	1,559	-	20,961	-	-	-	-	-	-	20,961	OKLAHOMA
OREGON	LF	18,617	17,865	-	492	1,675	492	16,210	732	25	-	156	-	601	16,811	OREGON
PENNSYLVANIA	(7/)	130,568	129,357	5,156	-	8,904	-	125,609	1,211	679	-	704	-	1,186	126,795	PENNSYLVANIA
RHODE ISLAND	LF	205	205	55	-	28	-	232	-	-	-	-	-	-	232	RHODE ISLAND
SOUTH CAROLINA	EST.	37,765	37,765	1,351	-	3,449	-	35,667	-	-	-	-	-	-	35,667	SOUTH CAROLINA
SOUTH DAKOTA	LF	289	289	558	-	23	-	824	-	-	-	-	-	-	824	SOUTH DAKOTA
TENNESSEE	LF	63,000	62,978	401	2,312	4,071	2,312	59,308	22	42	-	26	-	38	59,346	TENNESSEE
TEXAS	LF	213,522	209,875	7,252	5,432	13,324	5,407	203,828	647	454	154	418	179	658	204,486	TEXAS
UTAH	LF	1,888	1,884	-	76	388	76	1,496	4	12	-	-	-	16	1,512	UTAH
VERMONT	LF	272	171	-	4	19	4	152	101	7	-	65	-	43	195	VERMONT
VIRGINIA	(8/)	12,312	12,292	-	-	575	-	11,717	20	-	-	3	-	17	11,734	VIRGINIA
WASHINGTON	LF	5,012	5,012	300	-	2/ 1,865	-	3,447	-	-	-	-	-	-	3,447	WASHINGTON
WEST VIRGINIA	(10/)	24,531	24,531	-	-	1,966	-	22,565	-	-	-	-	-	-	22,565	WEST VIRGINIA
WISCONSIN	LF	28,704	28,542	2,057	-	4,796	-	25,803	162	-	-	108	-	54	25,857	WISCONSIN
WYOMING	LF	162	162	-	-	17	-	145	-	-	-	-	-	-	145	WYOMING
TOTALS		1,472,000	1,451,214	34,548	24,289	117,009	23,525	1,369,517	20,786	9,124	380	10,087	555	19,648	1,389,165	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, DATA AVAILABLE FOR OTHER YEARS OR COMBINATIONS THEREOF.

3/ INFORMATION NOT AVAILABLE. DEBT INCURRED AND RETIRED AS REPORTED IN TABLES LF-R-1 AND LF-D-1 REPRESENTS NET INCREASE AND NET DECREASE IN WARRANTS, RESPECTIVELY.

4/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

5/ ALSO INCLUDES ESTIMATES FOR TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

6/ ALSO INCLUDES ESTIMATES FOR COUNTIES.

7/ BASED ON RECORDS OF THE BUREAU OF INTERNAL AFFAIRS. "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, AND DATA AVAILABLE FOR OTHER YEARS.

8/ BASED ON "THE REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

9/ INCLUDES \$1,000 CANCELLED OBLIGATIONS.

10/ BASED ON "THE REPORT OF THE STATE TAX COMMISSIONER."

TABLE 54.—CHANGE IN STATUS OF COUNTY AND LOCAL RURAL HIGHWAY OBLIGATIONS, 1940

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-D-1
1940

STATE	SOURCE 2/	TOTAL DEBT OUTSTAND- ING AT BEGINNING OF YEAR	LONG TERM DEBT						SHORT TERM DEBT						TOTAL DEBT OUTSTAND- ING AT END OF YEAR	STATE
			AMOUNT OUTSTAND- ING AT BEGINNING OF YEAR	ISSUED DURING YEAR		REDEEMED DURING YEAR		AMOUNT OUTSTAND- ING AT END OF YEAR	AMOUNT OUT- STAND- ING AT BEGIN- NING OF YEAR	ISSUED DURING YEAR		REDEEMED DURING YEAR		AMOUNT OUT- STAND- ING AT END OF YEAR		
				ORIGI- NAL	RE- FUND- ING	FROM CURRENT OR SINKING FUNDS	BY RE- FUND- ING			ORIGI- NAL	EX- TEN- SIONS	FROM CURRENT OR SINKING FUNDS	BY EX- TEN- SIONS			
ALABAMA	LF	31,111	30,417	3,467	1,192	1,604	1,161	32,311	694	703	45	558	73	811	33,122	ALABAMA
ARIZONA	LF	9,656	9,656	102	-	902	-	8,856	-	-	-	-	-	-	8,856	ARIZONA
ARKANSAS	LF	996	(3/)	-	-	-	-	(3/)	996	94	-	43	-	1,047	1,047	ARKANSAS
CALIFORNIA	LF	69,989	69,989	-	-	5,072	-	64,917	-	-	-	-	-	-	64,917	CALIFORNIA
COLORADO	LF	10	8	-	-	4	-	4	2	-	-	-	-	2	6	COLORADO
CONNECTICUT	LF	18,298	18,292	20	-	1,773	-	16,539	6	-	-	6	-	-	16,539	CONNECTICUT
DELAWARE	(4/)	5,395	5,395	-	-	255	-	5,140	-	-	-	-	-	-	5,140	DELAWARE
FLORIDA	LF	129,834	129,834	358	6,988	6,247	6,988	123,945	-	-	-	-	-	-	123,945	FLORIDA
GEORGIA	LF	13,940	13,912	10	-	1,158	-	12,764	28	-	-	17	-	11	12,775	GEORGIA
IDAHO	LF	5,957	5,891	-	12	738	12	5,153	66	65	4	62	4	69	5,222	IDAHO
ILLINOIS	LF	25,626	21,812	1,324	75	2,910	75	20,226	3,814	725	-	516	-	4,023	24,249	ILLINOIS
INDIANA	LF	13,842	13,842	-	-	3,206	-	10,636	-	-	-	-	-	-	10,636	INDIANA
IOWA	LF	80,422	79,672	464	-	7,545	-	72,591	750	95	-	543	-	302	72,893	IOWA
KANSAS	LF	11,792	11,756	1,555	35	2,379	35	10,932	36	42	-	34	-	44	10,976	KANSAS
KENTUCKY	LF	23,894	23,452	100	111	904	-	22,759	442	1	-	39	111	293	23,052	KENTUCKY
LOUISIANA	LF	30,636	30,166	241	-	2,011	16	28,380	470	311	16	418	-	379	28,759	LOUISIANA
MAINE	EST.	1,089	1,049	80	-	110	-	1,019	40	-	-	40	-	-	1,019	MAINE
MARYLAND	LF	12,360	12,272	305	336	623	336	11,954	88	96	72	16	72	168	12,122	MARYLAND
MASSACHUSETTS	EST.	712	712	-	-	153	-	559	-	-	-	-	-	-	559	MASSACHUSETTS
MICHIGAN	LF	20,563	20,549	-	4,298	3,256	4,298	17,293	14	7	-	6	-	15	17,308	MICHIGAN
MINNESOTA	LF	17,635	17,549	143	358	2,679	358	15,013	86	19	3	54	3	51	15,064	MINNESOTA
MISSISSIPPI	LF	47,732	46,979	799	4,631	3,446	4,524	44,439	753	282	16	150	16	885	45,324	MISSISSIPPI
MISSOURI	EST.	20,009	19,016	37	50	1,634	50	17,419	993	1,030	-	1,270	-	753	18,172	MISSOURI
MONTANA	LF	2,516	2,516	203	98	533	98	2,186	-	-	-	-	-	-	2,186	MONTANA
NEBRASKA	LF	4,380	4,274	35	-	382	-	3,927	106	97	-	102	-	101	4,028	NEBRASKA
NEVADA	LF	119	119	16	-	26	-	109	-	-	-	-	-	-	109	NEVADA
NEW HAMPSHIRE	EST.	444	444	69	-	48	-	465	-	-	-	-	-	-	465	NEW HAMPSHIRE
NEW JERSEY	LF	57,917	56,038	1,125	835	5,717	799	51,482	1,879	857	1	978	37	1,722	53,204	NEW JERSEY
NEW MEXICO	LF	824	824	-	-	84	-	740	-	-	-	-	-	-	740	NEW MEXICO
NEW YORK	5/ LF	98,265	91,771	949	235	8,497	235	84,223	6,494	2,840	46	3,425	46	5,909	90,132	NEW YORK
NORTH CAROLINA	EST.	72,500	72,500	-	-	2,500	-	70,000	-	-	-	-	-	-	70,000	NORTH CAROLINA
NORTH DAKOTA	LF	1,428	1,038	9	-	102	-	945	390	123	56	196	56	317	1,262	NORTH DAKOTA
OHIO	LF	30,516	30,347	1,145	-	3,583	-	27,909	169	94	-	128	-	135	28,044	OHIO
OKLAHOMA	LF	21,200	21,200	-	-	1,602	-	19,598	-	-	-	-	-	-	19,598	OKLAHOMA
OREGON	EST.	16,811	16,210	-	-	1,675	-	14,535	601	-	-	150	-	451	14,986	OREGON
PENNSYLVANIA	LF	126,795	125,609	4,141	1,018	7,980	400	122,388	1,186	4,533	-	2,604	-	3,115	125,503	PENNSYLVANIA
RHODE ISLAND	LF	232	232	-	-	84	-	148	-	-	-	-	-	-	148	RHODE ISLAND
SOUTH CAROLINA	LF	35,667	35,667	725	-	2,987	-	33,405	-	-	-	-	-	-	33,405	SOUTH CAROLINA
SOUTH DAKOTA	LF	924	924	29	-	30	-	923	-	-	-	-	-	-	923	SOUTH DAKOTA
TENNESSEE	LF	59,346	59,308	547	1,383	4,149	1,353	55,736	38	66	1	11	1	93	55,829	TENNESSEE
TEXAS	LF	204,527	203,846	9,869	4,657	13,272	4,571	200,529	681	434	119	432	205	597	201,126	TEXAS
UTAH	LF	1,513	1,497	-	14	300	14	1,197	16	3	-	11	-	8	1,205	UTAH
VERMONT	EST.	191	148	-	-	10	-	138	43	40	-	50	-	39	171	VERMONT
VIRGINIA	(6/)	11,734	11,717	-	-	751	-	10,966	17	-	-	2	-	15	10,981	VIRGINIA
WASHINGTON	LF	3,447	3,447	-	-	737	-	2,710	-	-	-	-	-	-	2,710	WASHINGTON
WEST VIRGINIA	(7/)	22,565	22,565	-	-	1,965	-	20,600	-	-	-	-	-	-	20,600	WEST VIRGINIA
WISCONSIN	LF	25,857	25,803	1,223	-	8/ 4,857	-	22,169	54	-	-	9	-	45	22,214	WISCONSIN
WYOMING	LF	154	154	-	-	21	-	133	-	-	-	-	-	-	133	WYOMING
TOTALS		1,391,370	1,370,418	29,090	26,326	110,501	25,323	1,290,010	20,952	12,557	379	11,870	624	21,994	1,311,404	TOTALS

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2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

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4/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

5/ ALSO INCLUDES ESTIMATED DATA FOR TOWNS.

6/ BASED ON "THE REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

7/ BASED ON "THE REPORT OF THE STATE TAX COMMISSIONER."

8/ DIFFERS FROM RETIREMENT REPORTED IN TABLE LF-D-1 BY \$1,000 BECAUSE OF RETIREMENT OF A \$1,000 BOND FOR \$100.

TABLE 55.—CHANGE IN STATUS OF COUNTY AND LOCAL RURAL HIGHWAY OBLIGATIONS, 1941

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-C-1
1941

STATE	SOURCE 2/	TOTAL DEBT OUTSTAND- ING AT BEGINNING OF YEAR	LONG TERM DEBT						SHORT TERM DEBT						TOTAL DEBT OUTSTAND- ING AT END OF YEAR	STATE
			AMOUNT OUTSTAND- ING AT BEGINNING OF YEAR	ISSUED DURING YEAR		REDEEMED DURING YEAR		AMOUNT OUTSTAND- ING AT END OF YEAR	AMOUNT OUT- STAND- ING AT BEGIN- NING OF YEAR	ISSUED DURING YEAR		REDEEMED DURING YEAR		AMOUNT OUT- STAND- ING AT END OF YEAR		
				ORIGI- NAL	RE- FUND- ING	FROM CURRENT OR SINKING FUNDS	BY RE- FUND- ING			ORIGI- NAL	EX- TEN- SIONS	FROM CURRENT OR SINKING FUNDS	BY EX- TEN- SIONS			
ALABAMA	LF	33,124	32,339	2,330	1,826	2,155	1,635	32,705	785	432	-	619	-	598	33,303	ALABAMA
ARIZONA	LF	8,856	8,856	-	-	734	-	8,122	-	-	-	-	-	-	8,122	ARIZONA
ARKANSAS	EST.	1,047	(3/)	-	-	-	-	(3/)	1,047	100	-	250	-	-	897	ARKANSAS
CALIFORNIA	LF	62,409	62,409	68	17	3,983	17	58,494	-	-	-	-	-	-	58,494	CALIFORNIA
COLORADO	EST.	6	-	-	-	4	-	-	2	-	-	2	-	-	-	COLORADO
CONNECTICUT	LF	16,539	16,539	42	-	1,706	-	14,875	-	-	-	-	-	-	14,875	CONNECTICUT
DELAWARE	(4/)	5,140	5,140	-	-	220	-	4,920	-	-	-	-	-	-	4,920	DELAWARE
FLORIDA	LF	123,945	123,945	1,070	28,459	4,522	28,459	120,493	-	-	-	-	-	-	120,493	FLORIDA
GEORGIA	LF	12,775	12,704	255	89	1,057	89	11,962	11	-	-	11	-	-	11,962	GEORGIA
IDAHO	LF	5,220	5,151	-	-	664	-	4,487	69	64	2	67	2	66	4,553	IDAHO
ILLINOIS	LF	24,291	20,163	1,262	106	2,971	106	18,454	4,128	113	-	636	-	3,605	22,059	ILLINOIS
INDIANA	LF	10,636	10,636	-	-	2,490	-	8,146	-	-	-	-	-	-	8,146	INDIANA
IOWA	LF	72,893	72,591	290	203	8,042	203	64,839	302	87	-	205	-	184	65,023	IOWA
KANSAS	LF	10,986	10,942	1,552	45	2,190	45	10,304	44	94	-	16	-	122	10,426	KANSAS
KENTUCKY	LF	23,067	22,686	60	1,086	860	1,086	21,886	381	56	51	109	51	328	22,214	KENTUCKY
LOUISIANA	LF	28,781	28,332	1,384	-	1,918	-	27,798	449	393	-	417	-	425	28,223	LOUISIANA
MAINE	EST.	1,019	1,019	-	-	111	-	908	-	-	-	-	-	-	908	MAINE
MARYLAND	LF	12,122	11,954	-	388	1,029	30	11,283	168	16	80	89	72	103	11,386	MARYLAND
MASSACHUSETTS	EST.	559	559	-	-	300	-	259	-	-	-	-	-	-	259	MASSACHUSETTS
MICHIGAN	LF	17,308	17,293	-	1,262	3,104	1,262	14,189	15	9	-	7	-	17	14,206	MICHIGAN
MINNESOTA	LF	15,064	15,013	713	129	3,217	129	12,509	51	30	11	6	11	75	12,584	MINNESOTA
MISSISSIPPI	LF	45,257	44,436	509	3,483	3,510	3,289	41,629	821	199	-	589	-	431	42,060	MISSISSIPPI
MISSOURI	EST.	17,268	16,515	12	60	1,325	60	15,202	753	750	-	1,215	-	288	15,490	MISSOURI
MONTANA	LF	2,186	2,186	-	-	507	-	1,679	-	-	-	-	-	-	1,679	MONTANA
NEBRASKA	LF	4,028	3,927	-	15	382	15	3,545	101	74	-	90	-	85	3,630	NEBRASKA
NEVADA	LF	109	109	-	-	26	-	83	-	-	-	-	-	-	83	NEVADA
NEW HAMPSHIRE	EST.	465	465	80	-	50	-	495	-	-	-	-	-	-	495	NEW HAMPSHIRE
NEW JERSEY	LF	53,195	51,473	2,465	1,783	5,370	1,783	48,568	1,722	670	-	1,202	-	1,190	49,758	NEW JERSEY
NEW MEXICO	LF	740	740	-	-	50	-	690	-	-	-	-	-	-	690	NEW MEXICO
NEW YORK	5/ LF	90,132	84,223	2,086	100	8,279	100	78,030	5,909	2,380	20	2,752	20	5,537	83,567	NEW YORK
NORTH CAROLINA	EST.	70,000	70,000	-	-	2,500	-	67,500	-	-	-	-	-	-	67,500	NORTH CAROLINA
NORTH DAKOTA	LF	1,322	994	25	1	146	-	874	328	71	19	196	20	202	1,076	NORTH DAKOTA
OHIO	LF	28,044	27,909	925	-	2,736	-	26,098	135	63	-	88	-	110	26,208	OHIO
OKLAHOMA	LF	21,056	21,056	-	-	1,950	-	19,106	-	-	-	-	-	-	19,106	OKLAHOMA
OREGON	EST.	14,986	14,535	-	-	1,500	-	13,035	451	-	-	125	-	326	13,361	OREGON
PENNSYLVANIA	(6/)	125,503	122,388	4,049	-	7,819	-	118,618	3,115	740	-	2,240	-	1,615	120,233	PENNSYLVANIA
RHODE ISLAND	LF	148	148	-	-	28	-	120	-	-	-	-	-	-	120	RHODE ISLAND
SOUTH CAROLINA	EST.	33,405	33,405	356	-	3,374	-	30,387	-	-	-	-	-	-	30,387	SOUTH CAROLINA
SOUTH DAKOTA	LF	923	923	71	-	58	-	936	-	-	-	-	-	-	936	SOUTH DAKOTA
TENNESSEE	LF	56,994	56,901	820	3,267	5,949	3,267	51,772	93	117	-	72	-	138	51,910	TENNESSEE
TEXAS	LF	201,003	200,397	10,293	13,032	14,557	13,003	196,162	606	394	102	390	131	581	196,743	TEXAS
UTAH	LF	1,200	1,198	6	-	346	-	858	2	-	-	2	-	-	858	UTAH
VERMONT	EST.	171	138	-	-	5	-	133	33	20	-	30	-	23	156	VERMONT
VIRGINIA	(7/)	10,981	10,966	-	-	488	-	10,478	15	-	-	15	-	-	10,478	VIRGINIA
WASHINGTON	LF	3,115	2,710	-	-	427	-	2,283	405	132	-	81	-	456	2,739	WASHINGTON
WEST VIRGINIA	(8/)	20,600	20,600	-	-	1,776	-	18,824	-	-	-	-	-	-	18,824	WEST VIRGINIA
WISCONSIN	LF	22,213	22,158	678	-	4,445	-	18,401	45	-	-	8	-	37	18,438	WISCONSIN
WYOMING	LF	133	133	-	-	17	-	116	-	-	-	-	-	-	116	WYOMING
TOTALS		1,310,964	1,288,978	31,401	55,351	108,897	54,578	1,212,255	21,986	7,004	285	11,529	307	17,439	1,229,694	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA, EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, "MUNICIPAL BOND SALES" PUBLISHED BY THE BOND BUYER, DATA AVAILABLE FOR OTHER YEARS OR COMBINATIONS THEREOF.

3/ INFORMATION NOT AVAILABLE. DEBT INCURRED AND RETIRED AS REPORTED IN TABLES LF-R-1 AND LF-D-1 REPRESENTS ESTIMATES OF THE NET INCREASE AND NET DECREASE IN WARRANTS, RESPECTIVELY.

4/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

5/ ALSO INCLUDES ESTIMATED DATA FOR TOWNS.

6/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS, "MUNICIPAL BOND SALES," PUBLISHED BY THE BOND BUYER, AND DATA AVAILABLE FOR OTHER YEARS.

7/ BASED ON "THE REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

8/ BASED ON "THE REPORT OF THE STATE TAX COMMISSIONER."

TABLE 56.—RECEIPTS OF THE HIGHWAY SINKING AND DEBT-SERVICE FUNDS OF COUNTY AND LOCAL RURAL AGENCIES DURING 1937 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-8-1
1937

STATE	SOURCE 2/	PROCEEDS OF ISSUES OF BONDS AND NOTES				EARNINGS OF SINKING FUNDS		TRANSFERS FROM OTHER COUNTY OR LOCAL ROAD FUNDS	OTHER				TOTAL	STATE		
		PRINCIPAL APPLIED TO DEBT		PREMIUM OR DISCOUNT	ACCRUED INTEREST	TOTAL	INTEREST ON DEPOSITS AND INVESTMENTS		NET PROFIT OR LOSS FROM EXCHANGE OF CASH, INVESTMENTS	PROPERTY TAXES (INCLUDING SPECIAL ASSESSMENTS)	OTHER TAXES	STATE HIGHWAY-USER IMPOSTS			MISCELLANEOUS	TOTAL
		PROCEEDS OF REFUNDING ISSUES	OTHER PRINCIPAL													
ALABAMA	LF	79	-	-	-	79	8	-	2,399	271	-	11	-	282	2,768	ALABAMA
ARIZONA	LF	165	-	1	-	166	1	-	416	1,911	-	-	-	1,911	2,494	ARIZONA
ARKANSAS 3/	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS 3/
CALIFORNIA	LF	82	1,600	7	8	1,697	1	-	632	5,145	-	-	725	5,870	8,200	CALIFORNIA
COLORADO	LF	-	-	-	-	-	-	-	-	31	-	-	-	31	31	COLORADO
CONNECTICUT	EST.	-	-	-	-	-	-	-	600	-	1,174	-	-	1,174	1,774	CONNECTICUT
DELAWARE	(4/)	-	-	-	-	-	-	-	-	-	520	-	-	520	520	DELAWARE
FLORIDA	LF	25,170	2,328	-	-	27,498	305	-205	31	3,260	8,913	726	-	12,899	40,528	FLORIDA
GEORGIA	LF	-	-	-	-	-	7	-	2,098	-	-	-	-	-	2,105	GEORGIA
IDAHO	LF	21	-	-	-	21	12	-	244	575	-	699	3	1,277	1,554	IDAHO
ILLINOIS	EST.	-	-	-	-	-	-	-	121	3,328	-	320	-	3,648	3,769	ILLINOIS
INDIANA	LF	335	-	-	-	335	-	-	535	6,248	79	-	4	6,331	7,201	INDIANA
IOWA	LF	5,452	-	32	-	5,484	-	-	-	2,149	-	8,087	-	10,236	15,720	IOWA
KANSAS	LF	-	-	1	-	1	-	-	11	1,799	-	1,113	3	2,915	2,927	KANSAS
KENTUCKY	EST.	-	-	-	-	-	-	-	389	2,311	-	-	-	2,311	2,700	KENTUCKY
LOUISIANA	LF	1,910	76	-	-	1,986	2	-	281	3,486	724	6	-	4,216	6,485	LOUISIANA
MAINE	LF	11	-	-	-	11	3	-	224	-	-	-	8	8	246	MAINE
MARYLAND	LF	241	-	-	-	241	12	1	1,151	-	-	96	-	96	1,501	MARYLAND
MASSACHUSETTS	EST.	-	-	-	-	-	-	-	249	-	-	-	-	-	249	MASSACHUSETTS
MICHIGAN	EST.	9,606	-	-	-	9,606	-	-	5,886	-	-	-	-	-	15,492	MICHIGAN
MINNESOTA	LF	120	-	-	1	121	194	-	395	2,134	40	1,760	-	3,934	4,644	MINNESOTA
MISSISSIPPI	EST.	-	-	-	-	-	-	-	535	3,842	-	1,450	320	5,612	6,147	MISSISSIPPI
MISSOURI	5/ LF	-	25	-	-	25	4	-	1,203	2,999	4	-	-	3,003	4,235	MISSOURI
MONTANA	LF	866	-	-	-	866	3	-	-	852	-	-	-	852	1,721	MONTANA
NEBRASKA	LF	72	-	-	-	72	-	-	163	207	-	241	-	448	683	NEBRASKA
NEVADA	LF	-	-	-	-	-	-	-	5	88	-	14	-	102	107	NEVADA
NEW HAMPSHIRE	EST.	-	-	-	-	-	-	-	77	-	-	-	-	-	77	NEW HAMPSHIRE
NEW JERSEY	LF	582	-	-	-	582	391	-	9,753	-	-	-	-	-	10,726	NEW JERSEY
NEW MEXICO	LF	-	-	-	-	-	-	-	6	120	-	-	-	120	126	NEW MEXICO
NEW YORK	EST.	379	-	-	-	379	-	-	2,164	14,060	-	-	-	14,060	16,603	NEW YORK
NORTH CAROLINA	EST.	-	-	-	-	-	-	-	-	6,161	-	473	-	6,634	6,634	NORTH CAROLINA
NORTH DAKOTA	LF	98	-	-	-	98	-	-	1	89	1	-	-	90	189	NORTH DAKOTA
OHIO	LF	-	-	-	-	-	-	-	-	9,499	-	-	-	9,499	9,499	OHIO
OKLAHOMA	LF	-	-	-	-	-	71	-	48	2,653	-	259	94	3,006	3,125	OKLAHOMA
OREGON	LF	331	65	-	-	396	49	-22	510	2,063	-	77	22	2,162	3,095	OREGON
PENNSYLVANIA	EST.	-	-	-	-	-	-	-	6,783	6,186	-	-	-	6,186	12,969	PENNSYLVANIA
RHODE ISLAND	LF	-	-	-	-	-	1	-	26	-	-	-	-	-	27	RHODE ISLAND
SOUTH CAROLINA	EST.	-	-	-	-	-	-	-	-	1,350	-	3,345	-	4,695	4,695	SOUTH CAROLINA
SOUTH DAKOTA	LF	-	-	-	-	-	-	-	-	13	-	-	-	13	13	SOUTH DAKOTA
TENNESSEE	LF	1,625	-	-	-	1,625	8	-	1,450	-	1,658	6/ 1,783	-	3,441	6,524	TENNESSEE
TEXAS	EST.	4,559	-	-	-	4,559	-	-	-	7,872	-	8,644	-	16,516	21,075	TEXAS
UTAH	LF	25	-	-	-	25	4	-4	21	457	-	-	-	457	503	UTAH
VERMONT	EST.	1	-	-	-	1	-	-	-	34	-	-	-	34	35	VERMONT
VIRGINIA	EST.	-	-	-	-	-	-	-	-	1,623	-	-	-	1,623	1,623	VIRGINIA
WASHINGTON	LF	-	-	-	-	-	23	-	145	1,308	-	18	1	1,327	1,495	WASHINGTON
WEST VIRGINIA	EST.	-	-	-	-	-	-	-	-	3,192	-	-	-	3,192	3,192	WEST VIRGINIA
WISCONSIN	LF	-	48	14	-	62	-	-	619	1,661	-	4,128	-	5,789	6,470	WISCONSIN
WYOMING	LF	-	-	-	-	-	-	-	28	-	-	-	-	-	28	WYOMING
TOTALS		51,790	4,094	89	23	55,936	1,099	-230	39,199	98,977	848	43,006	3,689	146,520	242,524	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ INFORMATION NOT AVAILABLE.

4/ FROM REPORTS OF STATE AUTHORITIES.

5/ ALSO INCLUDES ESTIMATES FOR TOWNSHIPS AND SPECIAL DISTRICTS.

6/ FROM STATE BOND ISSUES.

TABLE 57.—RECEIPTS OF THE HIGHWAY SINKING AND DEBT-SERVICE FUNDS OF COUNTY AND LOCAL RURAL AGENCIES DURING 1938 ^{1/}

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-S-1
1938

STATE	SOURCE ^{2/}	PROCEEDS OF ISSUES OF BONDS AND NOTES					EARNINGS OF SINKING FUNDS			OTHER					TOTAL	STATE
		PRINCIPAL APPLIED TO DEBT		PREMIUM OR DISCOUNT	ACCRUED INTEREST	TOTAL	INTEREST ON DEPOSITS AND INVESTMENTS	NET PROFIT OR LOSS FROM EXCHANGE OF CASH AND INVESTMENTS	TRANSFERS FROM OTHER COUNTY OR LOCAL FUNDS	PROPERTY TAXES (INCLUDING SPECIAL ASSESSMENTS)	OTHER TAXES	STATE HIGHWAY-USER IMPOSTS	MISCELLANEOUS	TOTAL		
		PROCEEDS OF RE-FUNDING ISSUES	OTHER PRINCIPAL													
ALABAMA	LF	1,243	172	-	-	1,415	6	-	3,282	403	2	-	-	405	5,108	ALABAMA
ARIZONA	LF	78	-	-	-	78	1	-	525	1,173	-	-	-	1,173	1,777	ARIZONA
ARKANSAS ^{3/}	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS ^{3/}
CALIFORNIA	LF	-	790	4	5	799	1	-	1,663	4,381	-	-	1,135	5,516	7,979	CALIFORNIA
COLORADO	LF	-	-	-	-	-	-	-	-	25	-	-	-	25	25	COLORADO
CONNECTICUT	FS	-	-	-	-	-	-	-	500	-	-	1,701	-	1,701	2,201	CONNECTICUT
DELAWARE	(^{4/})	-	-	-	-	-	-	-	-	-	-	505	-	505	505	DELAWARE
FLORIDA	LF	9,873	1,159	-	36	11,068	297	-412	109	2,384	-	9,360	746	12,490	23,552	FLORIDA
GEORGIA	LF	-	-	-	-	-	39	-1	501	84	-	-	-	84	623	GEORGIA
IDAHO	LF	20	-	-	-	20	17	-	256	546	-	610	2	1,158	1,451	IDAHO
ILLINOIS	LF	141	10	-	2	153	-	-	123	3,873	331	-	-	4,204	4,480	ILLINOIS
INDIANA	EST.	-	-	-	-	-	-	-	733	4,903	69	-	-	4,966	5,699	INDIANA
IOWA	LF	963	-	-	-	963	-	-	-	1,958	-	8,207	-	10,165	11,128	IOWA
KANSAS	LF	143	-	5/ 2	(5/)	145	-	-	-	1,234	-	1,087	-	2,329	2,504	KANSAS
KENTUCKY	LF	103	-	-	1	104	28	-	262	1,551	15	-	25	1,985	1,985	KENTUCKY
LOUISIANA	LF	59	12	-	-	71	3	-	397	3,563	855	-	1	4,419	4,890	LOUISIANA
MAINE	LF	27	-	-	-	27	2	-	280	-	-	-	8	317	317	MAINE
MARYLAND	LF	166	-	-	-	166	34	-1	1,272	-	-	69	-	69	1,540	MARYLAND
MASSACHUSETTS	EST.	-	-	-	-	-	-	-	169	-	-	-	-	169	169	MASSACHUSETTS
MICHIGAN	EST.	515	-	-	-	515	-	-	4,905	-	-	-	-	-	5,420	MICHIGAN
MINNESOTA	LF	39	-	-	-	39	67	-	392	1,993	41	1,835	-	3,869	4,367	MINNESOTA
MISSISSIPPI	LF	2,587	15	3	22	2,627	11	-	559	4,046	337	1,529	-	5,912	9,109	MISSISSIPPI
MISSOURI	6/ LF	24	18	-	20	62	1	-	1,079	2,563	-	-	3	2,566	3,708	MISSOURI
MONTANA	LF	-	-	-	-	-	8	-	-	719	-	-	-	719	727	MONTANA
NEBRASKA	LF	58	-	-	-	58	-	-	151	117	-	450	-	567	776	NEBRASKA
NEVADA	LF	-	-	-	-	-	-	-	5	74	-	9	-	89	89	NEVADA
NEW HAMPSHIRE	EST.	-	-	-	-	-	-	-	105	-	-	-	-	105	105	NEW HAMPSHIRE
NEW JERSEY	LF	26	-	-	-	26	382	17	9,226	-	-	-	-	-	9,651	NEW JERSEY
NEW MEXICO	LF	70	-	-	-	70	-	-	3	91	-	-	-	91	164	NEW MEXICO
NEW YORK	EST.	36	-	-	-	36	-	-	2,203	14,442	-	-	-	14,442	16,681	NEW YORK
NORTH CAROLINA	EST.	-	-	-	-	-	-	-	-	6,082	-	421	-	6,503	6,503	NORTH CAROLINA
NORTH DAKOTA	7/ LF	341	-	-	-	341	-	-	118	203	-	-	-	203	662	NORTH DAKOTA
OHIO	LF	1,827	-	-	-	1,827	-	-	-	6,127	-	-	-	6,127	7,954	OHIO
OKLAHOMA	LF	-	-	-	-	-	57	-	64	2,170	-	1,247	116	3,533	3,654	OKLAHOMA
OREGON	LF	48	-	-	-	48	45	-16	588	2,115	-	89	41	2,245	2,910	OREGON
PENNSYLVANIA	EST.	-	-	-	-	-	-	-	7,368	5,824	-	-	-	5,824	13,192	PENNSYLVANIA
RHODE ISLAND	LF	-	-	-	-	-	1	-	25	-	-	-	-	25	26	RHODE ISLAND
SOUTH CAROLINA	EST.	-	-	-	-	-	-	-	-	1,225	-	4,310	-	5,535	5,535	SOUTH CAROLINA
SOUTH DAKOTA	LF	-	-	-	-	-	-	-	-	31	-	-	-	31	31	SOUTH DAKOTA
TENNESSEE	LF	455	-	-	-	455	3	-	2,769	-	-	1,299	8/ 2,022	3,315	6,542	TENNESSEE
TEXAS	LF	9,664	24	3	14	9,705	241	210	1,601	12,591	-	8,953	22	21,566	33,323	TEXAS
UTAH	LF	7	-	-	-	7	3	-4	72	376	-	1	-	377	455	UTAH
VERMONT	EST.	1	-	-	-	1	-	-	49	-	-	-	-	49	50	VERMONT
VIRGINIA	EST.	-	-	-	-	-	-	-	-	1,454	-	-	-	1,454	1,454	VIRGINIA
WASHINGTON	LF	-	-	-	2	2	-	-	62	989	-	26	-	1,019	1,083	WASHINGTON
WEST VIRGINIA	EST.	-	-	-	-	-	-	-	-	3,102	-	-	4	3,102	3,102	WEST VIRGINIA
WISCONSIN	LF	-	-	75	9	84	-	-	500	1,620	-	3,889	-	5,509	6,093	WISCONSIN
WYOMING	LF	-	-	-	-	-	-	-	25	-	-	-	-	25	25	WYOMING
TOTALS		28,514	2,200	87	111	30,912	1,247	-207	41,971	94,032	1,645	45,590	4,133	145,400	219,323	TOTALS

^{1/} RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

^{2/} LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; FS- FISCAL STUDY REPORTS PREPARED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

^{3/} INFORMATION NOT AVAILABLE.

^{4/} INFORMATION FROM REPORTS OF STATE AUTHORITIES.

^{5/} ACCRUED INTEREST INCLUDED WITH PREMIUM OR DISCOUNT.

^{6/} ALSO INCLUDES ESTIMATES FOR TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

^{7/} ALSO INCLUDES ESTIMATES FOR TOWNSHIPS.

^{8/} FROM STATE BOND ISSUES.

TABLE 58.—RECEIPTS OF THE HIGHWAY SINKING AND DEBT-SERVICE FUNDS OF COUNTY AND LOCAL RURAL AGENCIES DURING 1939 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-5-1
1939

STATE	SOURCE 2/	PROCEEDS OF ISSUES OF BONDS AND NOTES				EARNINGS OF SINKING FUNDS		TRANS-FERS FROM OTHER COUNTY OR LOCAL FUNDS	OTHER					TOTAL	STATE	
		PRINCIPAL APPLIED TO DEBT		PRE-MIUM OR DIS-COUNT	AC-CRUED INTER-EST	TOTAL	INTEREST ON DEPOSITS AND INVEST-MENTS		NET PROFIT OR LOSS FROM EXCHANGE OF CASH AND INVEST-MENTS	PROPERTY TAXES (INCLUD-ING SPECIAL ASSES-SMENTS)	OTHER TAXES	STATE HIGH-WAY-USER IMPOSTS	MISCEL-LANEOUS			TOTAL
		PROCEEDS OF RE-FUNDING ISSUES	OTHER PRIN-CIPAL													
ALABAMA	LF	1,153	164	1	-	1,318	14	-	3,529	392	-	34	1	427	5,288	ALABAMA
ARIZONA	LF	193	-	-	-	193	2	-	487	787	-	-	-	787	1,469	ARIZONA
ARKANSAS 3/	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS 3/
CALIFORNIA	LF	-	200	2	2	204	1	-	4,100	4,008	-	-	2,345	6,353	10,658	CALIFORNIA
COLORADO	LF	-	-	-	-	-	-	-	-	26	-	-	-	26	26	COLORADO
CONNECTICUT	LF	-	-	-	-	-	8	-	519	-	1,632	-	-	1,632	2,159	CONNECTICUT
DELAWARE	(4/)	-	-	-	-	-	-	-	-	-	509	-	-	509	509	DELAWARE
FLORIDA	LF	7,569	274	-	-	7,843	332	-204	288	2,352	9,034	668	-	12,054	20,313	FLORIDA
GEORGIA	LF	10	32	-	-	42	27	28	660	83	-	-	-	83	840	GEORGIA
IDAHO	LF	40	-	-	-	40	19	-	273	518	452	-	2	972	1,304	IDAHO
ILLINOIS	LF	250	10	-	-	260	-	-	170	4,156	310	-	-	4,466	4,896	ILLINOIS
INDIANA	EST.	-	-	-	-	-	-	-	520	3,854	49	-	-	3,903	4,423	INDIANA
IOWA	LF	550	-	4	-	554	-	-	-	1,899	-	8,242	-	10,141	10,595	IOWA
KANSAS	LF	104	-	1	-	105	2	-	-	1,619	-	923	18	2,560	2,667	KANSAS
KENTUCKY	LF	252	-	-	1	253	21	-	252	1,755	21	-	4	1,780	2,306	KENTUCKY
LOUISIANA	LF	199	20	-	-	219	2	-	308	3,600	385	-	-	3,985	4,514	LOUISIANA
MAINE	EST.	-	-	-	-	-	-	-	413	-	-	-	-	413	413	MAINE
MARYLAND	LF	146	-	-	-	146	8	-8	1,254	-	71	1	-	72	1,472	MARYLAND
MASSACHUSETTS	EST.	-	-	-	-	-	-	-	174	-	-	-	-	174	174	MASSACHUSETTS
MICHIGAN	EST.	2,657	-	-	-	2,657	-	-	4,094	-	-	-	-	-	6,751	MICHIGAN
MINNESOTA	LF	76	-	-	-	76	72	-	455	1,834	30	1,419	-	3,283	3,886	MINNESOTA
MISSISSIPPI	LF	1,235	-	-	3	1,238	2	-	731	3,532	27	1,970	-	5,529	7,500	MISSISSIPPI
MISSOURI	5/ LF	120	10	-	-	130	2	-	1,361	2,170	-	-	20	2,190	3,683	MISSOURI
MONTANA	LF	194	-	-	-	194	5	-	-	613	-	-	-	613	812	MONTANA
NEBRASKA	LF	113	56	-	-	169	-	-	118	108	-	488	-	596	883	NEBRASKA
NEVADA	LF	-	-	-	-	-	-	-	9	16	-	9	-	25	34	NEVADA
NEW HAMPSHIRE	EST.	-	-	-	-	-	-	-	73	-	-	-	-	-	73	NEW HAMPSHIRE
NEW JERSEY	LF	1,239	-	-	-	1,239	717	-	8,534	-	-	-	-	-	10,490	NEW JERSEY
NEW MEXICO	LF	-	-	-	-	-	-	-	1	121	-	-	-	121	122	NEW MEXICO
NEW YORK	EST.	36	-	-	-	36	-	-	2,444	14,927	-	-	-	14,927	17,407	NEW YORK
NORTH CAROLINA	EST.	-	-	-	-	-	-	-	-	6,005	-	367	-	6,372	6,372	NORTH CAROLINA
NORTH DAKOTA	LF	63	-	-	-	63	-	-	91	75	-	-	-	75	229	NORTH DAKOTA
OHIO	LF	-	-	-	-	-	-	-	-	5,592	-	-	-	5,592	5,592	OHIO
OKLAHOMA	LF	-	-	-	-	-	38	-	43	2,111	-	1,209	63	3,383	3,464	OKLAHOMA
OREGON	LF	492	-	-	-	492	39	-8	306	2,159	-	102	27	2,288	3,117	OREGON
PENNSYLVANIA	EST.	-	-	-	-	-	-	-	7,450	5,946	-	-	-	5,946	13,396	PENNSYLVANIA
RHODE ISLAND	LF	-	-	-	-	-	1	-	40	-	-	-	-	-	41	RHODE ISLAND
SOUTH CAROLINA	EST.	-	-	-	-	-	-	-	-	1,175	-	3,517	-	4,692	4,692	SOUTH CAROLINA
SOUTH DAKOTA	LF	-	-	-	-	-	-	-	-	29	-	-	-	29	29	SOUTH DAKOTA
TENNESSEE	LF	2,312	1	-	4	2,317	33	-	730	2,206	-	1,161	6/ 2,667	6,034	9,114	TENNESSEE
TEXAS	LF	5,586	18	-2	21	5,623	223	76	1,475	14,848	-	10,043	13	24,904	32,301	TEXAS
UTAH	LF	76	-	-	-	76	1	-4	-	458	-	-	-	458	531	UTAH
VERMONT	EST.	4	-	-	-	4	-	-	92	-	-	-	-	-	96	VERMONT
VIRGINIA	EST.	-	-	-	-	-	-	-	-	1,238	-	-	-	1,238	1,238	VIRGINIA
WASHINGTON	LF	-	-	-	-	-	-	-	77	998	-	216	2	1,216	1,293	WASHINGTON
WEST VIRGINIA	EST.	-	-	-	-	-	-	-	-	3,073	-	-	-	3,073	3,073	WEST VIRGINIA
WISCONSIN	LF	-	-	100	5	105	-	-	611	1,543	-	3,830	-	5,373	6,089	WISCONSIN
WYOMING	LF	-	-	-	-	-	-	-	25	-	-	-	-	-	25	WYOMING
TOTALS		24,669	785	106	36	25,596	1,569	-120	41,707	95,826	822	45,228	5,831	147,707	216,459	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS; DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ INFORMATION NOT AVAILABLE.

4/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

5/ ALSO INCLUDES ESTIMATES FOR TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

6/ FROM STATE BOND ISSUES.

TABLE 59.—RECEIPTS OF THE HIGHWAY SINKING AND DEBT-SERVICE FUNDS OF COUNTY AND LOCAL RURAL AGENCIES DURING 1940

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-8-1
1940

STATE	SOURCE	PROCEEDS OF ISSUES OF BONDS AND NOTES				EARNINGS OF SINKING FUNDS		TRANSFERS FROM OTHER COUNTY OR LOCAL FUNDS	OTHER					TOTAL	STATE	
		PRINCIPAL APPLIED TO DEBT		PREMIUM OR DISCOUNT	ACCRUED INTEREST	TOTAL	INTEREST ON DEPOSITS AND INVESTMENTS		NET PROFIT OR LOSS FROM EXCHANGE OF CASH AND INVESTMENTS	PROPERTY TAXES (INCLUDING SPECIAL ASSESSMENTS)	OTHER TAXES	STATE HIGHWAY-USER IMPOSTS	MISCELLANEOUS			TOTAL
		PROCEEDS OF REFUNDING ISSUES	OTHER PRINCIPAL													
ALABAMA	LF	1,237	77	-	-	1,314	16	-	3,539	341	-	11	-	352	5,221	ALABAMA
ARIZONA	LF	-	-	-	-	1	2	-	46	851	-	-	-	1,276	1,325	ARIZONA
ARKANSAS	3/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS 3/
CALIFORNIA	LF	-	-	-	-	-	1	-	3,266	3,629	-	-	1,295	4,924	8,191	CALIFORNIA
COLORADO	LF	-	-	-	-	-	-	-	-	32	-	-	-	32	32	COLORADO
CONNECTICUT	LF	-	-	-	-	-	6	-	543	-	-	1,600	-	1,600	2,149	CONNECTICUT
DELAWARE	4/	-	-	-	-	-	-	-	-	-	-	444	-	444	444	DELAWARE
FLORIDA	LF	6,988	358	-	-	7,346	256	3	969	2,572	-	8,993	342	11,907	20,481	FLORIDA
GEORGIA	LF	-	-	2	-	2	30	1	623	112	3	-	-	115	771	GEORGIA
IDAHO	LF	16	-	-	-	16	12	-	523	333	-	156	1	490	1,041	IDAHO
ILLINOIS	LF	75	1	-	-	76	-	-	91	4,269	423	-	-	4,692	4,859	ILLINOIS
INDIANA	EST.	-	-	-	-	-	-	-	654	3,053	40	-	-	3,093	3,747	INDIANA
IOWA	LF	-	-	4	-	4	-	-	-	1,984	-	8,298	-	10,282	10,286	IOWA
KANSAS	LF	35	-	5/ 10	(5/)	45	-	-	-	1,744	-	903	10	2,657	2,702	KANSAS
KENTUCKY	LF	111	1	-	-	112	18	-	244	1,717	16	-	2	1,735	2,109	KENTUCKY
LOUISIANA	LF	16	3	-	-	19	-	-	300	3,427	330	-	-	3,757	4,076	LOUISIANA
MAINE	EST.	-	-	-	-	-	-	-	186	-	-	-	-	-	186	MAINE
MARYLAND	LF	408	47	1	1	457	8	-6	784	-	-	343	-	343	1,586	MARYLAND
MASSACHUSETTS	EST.	-	-	-	-	-	-	-	178	-	-	-	-	-	178	MASSACHUSETTS
MICHIGAN	EST.	4,298	-	-	-	4,298	-	-	3,533	-	-	-	-	-	7,831	MICHIGAN
MINNESOTA	LF	361	-	1	-	362	9	-	533	1,579	32	1,478	-	3,089	3,993	MINNESOTA
MISSISSIPPI	LF	4,647	2	6	10	4,665	2	-	975	3,602	41	2,025	-	5,668	11,310	MISSISSIPPI
MISSOURI	EST.	50	-	-	-	50	-	-	25	2,458	-	-	20	2,478	2,553	MISSOURI
MONTANA	LF	98	-	-	-	98	1	-	-	609	-	-	-	609	708	MONTANA
NEBRASKA	LF	-	-	-	-	-	-	-	181	231	-	337	-	568	749	NEBRASKA
NEVADA	LF	-	-	-	-	-	-	-	3	16	-	8	-	24	27	NEVADA
NEW HAMPSHIRE	EST.	-	-	-	-	-	-	-	61	-	-	-	-	61	61	NEW HAMPSHIRE
NEW JERSEY	LF	836	-	-	-	836	120	-	8,682	-	-	-	-	-	9,638	NEW JERSEY
NEW MEXICO	LF	-	-	-	-	-	-	-	-	87	-	-	-	87	87	NEW MEXICO
NEW YORK	EST.	281	-	-	-	281	-	-	1,391	14,470	-	-	-	14,470	16,142	NEW YORK
NORTH CAROLINA	EST.	-	-	-	-	-	-	-	-	5,943	-	298	-	6,241	6,241	NORTH CAROLINA
NORTH DAKOTA	LF	56	-	-	-	56	-	-	162	191	-	-	-	191	409	NORTH DAKOTA
OHIO	LF	-	-	-	-	-	-	-	-	9,255	-	-	-	9,255	9,255	OHIO
OKLAHOMA	LF	-	-	-	-	-	42	-	12	1,939	-	924	280	3,143	3,197	OKLAHOMA
OREGON	EST.	-	-	-	-	-	-	-	451	2,044	-	86	-	2,159	2,610	OREGON
PENNSYLVANIA	EST.	1,018	-	-	-	1,018	-	-	5,888	7,322	-	-	29	7,322	14,228	PENNSYLVANIA
RHODE ISLAND	LF	-	-	-	-	-	1	-	37	-	-	-	-	37	38	RHODE ISLAND
SOUTH CAROLINA	EST.	-	-	-	-	-	-	-	-	1,144	-	2,828	-	3,972	3,972	SOUTH CAROLINA
SOUTH DAKOTA	LF	-	-	-	-	-	-	-	56	55	-	-	-	55	111	SOUTH DAKOTA
TENNESSEE	LF	1,354	45	-	7	1,406	35	-	666	2,319	-	904	6/ 3,009	6,232	8,339	TENNESSEE
TEXAS	LF	4,776	7/ 941	18	14	5,749	197	53	1,542	10,265	-	13,038	16	23,319	30,860	TEXAS
UTAH	LF	14	-	-	-	14	2	-	25	307	-	-	-	307	348	UTAH
VERMONT	EST.	-	-	-	-	-	-	-	65	-	-	-	-	65	65	VERMONT
VIRGINIA	EST.	-	-	-	-	-	-	-	-	1,344	-	-	-	1,344	1,344	VIRGINIA
WASHINGTON	LF	-	-	-	-	-	-	1	73	910	-	15	2	927	1,001	WASHINGTON
WEST VIRGINIA	EST.	-	-	-	-	-	-	-	-	2,979	-	-	-	2,979	2,979	WEST VIRGINIA
WISCONSIN	LF	-	-	16	3	19	-	-	403	1,270	-	3,887	-	5,157	5,579	WISCONSIN
WYOMING	LF	-	-	-	-	-	-	-	29	-	-	-	-	29	29	WYOMING
TOTALS		26,675	1,475	58	36	28,244	758	52	36,739	94,403	1,310	46,576	5,006	147,295	213,088	TOTALS

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1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ INFORMATION NOT AVAILABLE.

4/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

5/ ACCRUED INTEREST INCLUDED WITH PREMIUM OR DISCOUNT.

6/ INCLUDES APPROXIMATELY \$2,952,000 FROM STATE BOND ISSUES.

7/ INCLUDES \$900,000 DEPOSITED IN SINKING FUND TO BE USED FOR CONSTRUCTION ON STATE HIGHWAYS AT A LATER DATE.

TABLE 60.—RECEIPTS OF THE HIGHWAY SINKING AND DEBT-SERVICE FUNDS OF COUNTY AND LOCAL RURAL AGENCIES DURING 1941 ^{1/}

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-3-1
1941

STATE	SOURCE ^{2/}	PROCEEDS OF ISSUES OF BONDS AND NOTES					EARNINGS OF SINKING FUNDS		TRANS-FERS FROM OTHER COUNTY OR LOCAL FUNDS	OTHER					TOTAL	STATE
		PRINCIPAL APPLIED TO DEBT		PREMIUM OR DIS-COUNT	AC-CRUED INTER-EST	TOTAL	INTER-EST ON DE-POSITS AND INVEST-MENTS	NET PROFIT OR LOSS FROM EXCHANGE OF CASH AND INVEST-MENTS		PROPERTY TAXES (INCLUD-ING SPECIAL ASSESS-MENTS)	OTHER TAXES	STATE HIGH-WAY-USER IMPOSTS	MISCEL-LANEOUS	TOTAL		
		PRO-CEEDS OF REFUND-ING ISSUES	OTHER PRIN-CIPAL													
ALABAMA	LF	1,826	23	-	-	1,849	12	-	3,797	462	-	173	3	638	6,296	ALABAMA
ARIZONA	LF	-	-	-	-	-	6	-	145	507	369	-	-	876	1,027	ARIZONA
ARKANSAS ^{3/}	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS ^{3/}
CALIFORNIA	LF	17	68	-	-	85	-	-	2,753	3,145	-	-	842	3,987	6,825	CALIFORNIA
COLORADO	EST.	-	-	-	-	-	-	-	-	30	-	-	-	30	30	COLORADO
CONNECTICUT	LF	-	-	-	-	-	5	-	459	-	-	1,577	-	1,577	2,041	CONNECTICUT
DELAWARE	(^{4/})	-	-	-	-	-	-	-	-	-	-	435	-	435	435	DELAWARE
FLORIDA	LF	28,459	1,070	324	-	29,853	275	-65	600	2,287	-	9,395	178	11,866	42,523	FLORIDA
GEORGIA	LF	89	5	-	1	96	32	-	851	135	18	-	-	153	1,132	GEORGIA
IDAHO	LF	2	-	-	-	2	10	-	441	291	-	168	3	462	915	IDAHO
ILLINOIS	LF	106	-	-	-	106	-	-	165	4,430	250	-	-	4,680	4,951	ILLINOIS
INDIANA	EST.	-	-	-	-	-	-	-	478	2,366	32	-	-	2,398	2,876	INDIANA
IOWA	LF	205	29	2	(^{5/})	234	-	-	-	1,891	-	8,292	-	10,183	10,417	IOWA
KANSAS	LF	45	-	5/	7	52	-	-	-	1,904	-	622	-	2,527	2,589	KANSAS
KENTUCKY	LF	1,137	60	-	1	1,198	16	3	337	1,750	15	-	28	1,793	3,347	KENTUCKY
LOUISIANA	EST.	-	34	-	-	34	3	-	284	3,240	310	-	-	3,550	3,871	LOUISIANA
MAINE	EST.	-	-	-	-	-	-	-	143	-	-	-	-	-	143	MAINE
MARYLAND	LF	468	-	-	-	468	6	-	957	-	-	443	-	443	1,874	MARYLAND
MASSACHUSETTS	EST.	-	-	-	-	-	-	-	355	-	-	-	-	-	355	MASSACHUSETTS
MICHIGAN	EST.	1,262	-	-	-	1,262	-	-	3,666	-	-	-	-	-	4,928	MICHIGAN
MINNESOTA	LF	140	-	1	-	141	-	-	250	1,878	30	1,875	-	3,783	4,174	MINNESOTA
MISSISSIPPI	LF	3,483	-	1	11	3,495	-	-	929	3,380	183	2,118	-	5,681	10,105	MISSISSIPPI
MISSOURI	EST.	60	-	-	-	60	-	-	33	3,230	-	-	20	3,250	3,343	MISSOURI
MONTANA	LF	-	-	-	-	-	-	-	-	540	-	-	-	540	540	MONTANA
NEBRASKA	LF	15	-	-	1	16	-	-	354	151	-	-	197	348	718	NEBRASKA
NEVADA	LF	-	-	-	-	-	-	-	1	15	-	10	-	25	25	NEVADA
NEW HAMPSHIRE	EST.	-	-	-	-	-	-	-	64	-	-	-	-	-	64	NEW HAMPSHIRE
NEW JERSEY	LF	1,783	-	-	-	1,783	125	-	8,669	-	-	-	-	-	10,577	NEW JERSEY
NEW MEXICO	LF	-	-	-	-	-	-	-	1	71	-	-	-	71	72	NEW MEXICO
NEW YORK	EST.	120	-	-	-	120	-	-	1,293	13,438	-	-	-	13,438	14,851	NEW YORK
NORTH CAROLINA	EST.	-	-	-	-	-	-	-	-	5,941	-	168	-	6,109	6,109	NORTH CAROLINA
NORTH DAKOTA	LF	20	-	-	-	20	-	-	161	223	-	-	-	223	404	NORTH DAKOTA
OHIO	LF	-	-	-	-	-	-	-	-	5,553	-	-	-	5,553	5,553	OHIO
OKLAHOMA	LF	-	-	-	-	-	49	-	-	1,945	-	935	76	2,956	3,005	OKLAHOMA
OREGON	EST.	-	-	-	-	-	-	-	419	1,818	-	70	23	1,911	2,330	OREGON
PENNSYLVANIA	EST.	-	-	-	-	-	-	-	6,142	7,060	-	-	-	7,060	13,202	PENNSYLVANIA
RHODE ISLAND	LF	-	-	-	-	-	-	-	33	-	-	-	-	-	33	RHODE ISLAND
SOUTH CAROLINA	EST.	-	-	-	-	-	-	-	-	1,025	-	3,258	-	4,283	4,283	SOUTH CAROLINA
SOUTH DAKOTA	LF	-	-	-	-	-	-	-	71	21	-	-	-	21	92	SOUTH DAKOTA
TENNESSEE	LF	3,267	178	-	2	3,447	17	-	267	2,941	-	626	6/ 4,383	7,950	11,681	TENNESSEE
TEXAS	LF	13,134	1	4	8	13,147	151	-69	1,474	11,442	-	12,257	28	23,727	38,430	TEXAS
UTAH	LF	-	-	-	-	-	1	-	5	316	-	-	-	316	322	UTAH
VERMONT	EST.	-	-	-	-	-	-	-	40	-	-	-	-	40	40	VERMONT
VIRGINIA	EST.	-	-	-	-	-	-	-	-	1,057	-	-	-	1,057	1,057	VIRGINIA
WASHINGTON	LF	-	-	-	-	-	-	-	20	566	-	14	2	584	604	WASHINGTON
WEST VIRGINIA	EST.	-	-	-	-	-	-	-	-	2,702	-	-	-	2,702	2,702	WEST VIRGINIA
WISCONSIN	LF	-	-	5	1	6	-	26	330	1,105	-	3,662	-	4,767	5,129	WISCONSIN
WYOMING	LF	-	-	-	-	-	-	-	23	-	-	-	-	-	23	WYOMING
TOTALS		55,636	1,468	345	25	57,474	708	-105	36,010	88,858	1,207	46,098	5,794	141,957	236,044	TOTALS

^{1/} RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA, EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

^{2/} LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

^{3/} INFORMATION NOT AVAILABLE.

^{4/} INFORMATION FROM REPORTS OF STATE AUTHORITIES.

^{5/} ACCRUED INTEREST INCLUDED WITH PREMIUM OR DISCOUNT.

^{6/} INCLUDES APPROXIMATELY \$4,290,000 FROM STATE BOND ISSUES.

TABLE 61.—DISBURSEMENTS OF HIGHWAY SINKING AND DEBT-SERVICE FUNDS BY COUNTY AND LOCAL RURAL AGENCIES DURING 1937
(AMOUNTS IN THOUSANDS OF DOLLARS)

STATE	SOURCE	COUNTY AND LOCAL ROAD OBLIGATIONS												STATE HIGHWAY OBLIGATIONS				ALL DEBT SERVICE PAYMENTS			OTHER	TOTAL	STATE
		INTEREST			REDEMPTION			FROM CURRENT OR SINKING FUNDS			BY REFUNDING OR NOTE EXTENSION			TOTAL	INTEREST	REDEMPTION	TOTAL	INTEREST	REDEMPTION	TOTAL			
		LONG TERM DEBT	SHORT TERM DEBT	TOTAL	LONG TERM DEBT	SHORT TERM DEBT	TOTAL	LONG TERM DEBT	SHORT TERM DEBT	TOTAL	LONG TERM DEBT	SHORT TERM DEBT	TOTAL										
ALABAMA	LF	1,069	100	1,169	671	796	1,467	79	155	234	79	155	234	2,715	1,169	1,546	2,715	20	2,735	ALABAMA			
ARIZONA	LF	760	-	760	1,022	-	1,022	165	-	165	165	-	165	1,947	760	1,947	1,947	-	1,947	ARIZONA			
ARKANSAS	LF	2,181	-	2,181	5,293	-	5,293	82	-	82	82	-	82	7,556	2,181	5,373	7,556	118	7,674	ARKANSAS			
CALIFORNIA	LF	130	25	155	4	5	9	-	-	-	-	-	-	31	26	5	31	-	31	CALIFORNIA			
CONNECTICUT	EST.	245	-	245	275	-	275	455	-	455	455	-	455	585	245	1,237	585	-	585	CONNECTICUT			
DELAWARE	LF	8,674	-	8,674	5,550	-	5,550	25,170	-	25,170	25,170	-	25,170	39,394	8,674	30,720	39,394	2,666	41,660	DELAWARE			
FLORIDA	LF	780	44	824	940	59	999	59	-	59	999	-	999	1,823	824	999	1,823	23	1,846	FLORIDA			
GEORGIA	LF	395	-	395	1,055	16	1,071	16	-	16	1,071	-	1,071	1,489	395	1,489	1,489	49	1,538	GEORGIA			
IDAHO	LF	1,000	94	1,094	2,300	375	2,675	21	-	21	2,675	-	2,675	3,769	1,094	2,675	3,769	-	3,769	IDAHO			
ILLINOIS	EST.	1,231	-	1,231	5,952	-	5,952	335	-	335	335	-	335	7,518	1,231	6,287	7,518	56	7,574	ILLINOIS			
INDIANA	LF	425	15	440	1,308	401	1,709	45	-	45	1,709	-	1,709	2,194	440	2,194	2,194	-	2,194	INDIANA			
IOWA	LF	552	-	552	2,095	260	2,460	260	-	260	2,460	-	2,460	2,700	552	2,460	2,700	4	2,704	IOWA			
KANSAS	EST.	1,200	40	1,240	1,200	260	1,460	1,460	-	1,460	1,460	-	1,460	2,700	1,240	1,460	2,700	-	2,700	KANSAS			
KENTUCKY	LF	1,910	10	1,920	2,087	349	2,436	1,910	-	1,910	2,436	-	2,436	6,266	1,920	4,316	6,266	164	6,430	KENTUCKY			
LOUISIANA	LF	52	5	57	109	30	139	5	-	5	139	-	139	207	57	150	207	-	207	LOUISIANA			
MAINE	LF	642	-	642	624	-	624	241	-	241	624	-	624	1,507	642	865	1,507	2	1,509	MAINE			
MARYLAND	EST.	36	-	36	213	-	213	213	-	213	213	-	213	249	36	213	249	-	249	MARYLAND			
MASSACHUSETTS	LF	1,561	2	1,563	4,532	14	4,546	9,606	-	9,606	9,606	-	9,606	15,715	1,563	14,152	15,715	-	15,715	MASSACHUSETTS			
MICHIGAN	LF	616	187	803	1,816	22	1,838	115	-	115	1,838	-	1,838	2,761	803	3,292	4,574	27	4,601	MICHIGAN			
MINNESOTA	LF	2,665	-	2,665	3,482	1	3,483	3,482	-	3,482	3,482	-	3,482	6,147	2,665	3,482	6,147	-	6,147	MINNESOTA			
MISSISSIPPI	RF	1,051	38	1,089	1,852	1,189	3,041	863	-	863	3,041	-	3,041	4,130	1,089	3,041	4,130	47	4,177	MISSISSIPPI			
MISSOURI	LF	231	-	231	770	-	770	770	-	770	770	-	770	1,854	231	1,633	1,854	-	1,854	MISSOURI			
MONTANA	LF	141	8	149	324	155	479	35	-	35	479	-	479	700	149	551	700	4	704	MONTANA			
NEBRASKA	LF	2	-	2	11	-	11	11	-	11	11	-	11	76	2	76	76	-	76	NEBRASKA			
NEVADA	LF	13	-	13	64	-	64	64	-	64	64	-	64	77	13	64	77	-	77	NEVADA			
NEW HAMPSHIRE	LF	3,255	36	3,291	5,794	539	6,333	280	-	280	6,333	-	6,333	10,206	3,291	6,915	10,206	-	10,206	NEW HAMPSHIRE			
NEW JERSEY	LF	48	-	48	76	-	76	76	-	76	76	-	76	124	48	124	124	-	124	NEW JERSEY			
NEW MEXICO	LF	4,482	342	4,824	7,928	3,471	11,400	379	-	379	11,400	-	11,400	16,603	4,824	11,779	16,603	-	16,603	NEW MEXICO			
NORTH CAROLINA	EST.	4,134	-	4,134	2,500	-	2,500	2,500	-	2,500	2,500	-	2,500	6,634	4,134	2,500	6,634	-	6,634	NORTH CAROLINA			
NORTH DAKOTA	LF	29	-	29	59	-	59	59	-	59	59	-	59	198	29	157	198	-	198	NORTH DAKOTA			
OHIO	LF	1,413	-	1,413	8,017	-	8,017	-	-	-	8,017	-	8,017	9,430	1,413	8,017	9,430	-	9,430	OHIO			
OKLAHOMA	LF	1,430	11	1,441	1,998	82	2,080	82	-	82	2,080	-	2,080	3,521	1,441	2,080	3,521	13	3,534	OKLAHOMA			
OREGON	LF	975	127	1,102	1,888	120	2,508	27	-	27	2,508	-	2,508	3,041	1,102	1,939	3,041	5	3,046	OREGON			
PENNSYLVANIA	LF	4,985	121	5,104	6,878	987	7,865	15	-	15	7,865	-	7,865	12,959	5,104	7,865	12,959	-	12,959	PENNSYLVANIA			
RHODE ISLAND	LF	8	-	8	15	-	15	15	-	15	15	-	15	23	8	23	23	-	23	RHODE ISLAND			
SOUTH CAROLINA	EST.	1,449	-	1,449	3,246	-	3,246	3,246	-	3,246	3,246	-	3,246	4,695	1,449	3,246	4,695	-	4,695	SOUTH CAROLINA			
SOUTH DAKOTA	LF	6	-	6	1,500	-	1,500	1,500	-	1,500	1,500	-	1,500	6	6	6	6	-	6	SOUTH DAKOTA			
TENNESSEE	EST.	5,980	75	6,055	15,517	500	16,017	1,687	-	1,687	16,017	-	16,017	21,075	6,055	10,575	21,075	-	21,075	TENNESSEE			
TEXAS	LF	125	-	125	401	-	401	401	-	401	401	-	401	551	125	426	551	20	571	TEXAS			
UTAH	LF	7	3	10	8	-	8	8	-	8	8	-	8	35	7	28	35	-	35	UTAH			
VERMONT	LF	703	-	703	899	21	920	21	-	21	920	-	920	1,623	703	920	1,623	-	1,623	VERMONT			
VIRGINIA	LF	335	-	335	1,404	-	1,404	1,404	-	1,404	1,404	-	1,404	1,799	335	1,404	1,799	-	1,799	VIRGINIA			
WEST VIRGINIA	LF	1,287	-	1,287	1,905	-	1,905	1,905	-	1,905	1,905	-	1,905	3,192	1,287	1,905	3,192	-	3,192	WEST VIRGINIA			
WISCONSIN	LF	299	-	299	786	-	786	821	-	821	786	-	786	1,121	299	1,008	1,121	-	1,121	WISCONSIN			
WYOMING	LF	10	-	10	18	-	18	18	-	18	18	-	18	28	10	18	28	-	28	WYOMING			
TOTALS		61,732	1,296	63,028	90,298	9,632	99,930	45,543	777	46,320	209,278	8,694	30,289	71,722	167,845	299,567	212,472	2,905	215,377	TOTALS			

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.
2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING BUREAU; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.
3/ INFORMATION NOT AVAILABLE. DEBT RETIRED AS REPORTED IN TABLE LF-D-1 REPRESENTS NET DECREASE IN WARRANTS.
4/ FROM REPORTS OF STATE AUTHORITIES.
5/ ALSO INCLUDES ESTIMATES FOR TOWNSHIPS AND SPECIAL ROAD DISTRICTS.
6/ ALSO INCLUDES ESTIMATES FOR COUNTIES.
7/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS AND DATA AVAILABLE FOR OTHER YEARS.
8/ BASED ON "REPORT OF AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."
9/ BASED ON "REPORT OF THE STATE TAX COMMISSIONER."
10/ EXCLUDES ADVANCES REPAID TO CITIES AND VILLAGES.

TABLE 62.—DISBURSEMENTS OF HIGHWAY SINKING AND DEBT-SERVICE FUNDS BY COUNTY AND LOCAL RURAL AGENCIES DURING 1938

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-5-2
1938

STATE	SOURCE 2/	DEBT SERVICE															OTHER	TOTAL	STATE	
		COUNTY AND LOCAL ROAD OBLIGATIONS										STATE HIGHWAY OBLIGATIONS			ALL DEBT SERVICE PAYMENTS					
		INTEREST			REDEMPTION							INTEREST	REDEMPTION	TOTAL	INTEREST	REDEMPTION				TOTAL
		LONG TERM DEBT	SHORT TERM DEBT	TOTAL	FROM CURRENT OR SINKING FUNDS			BY REFUNDING OR NOTE EXTENSION												
LONG TERM DEBT	SHORT TERM DEBT				TOTAL	LONG TERM DEBT	SHORT TERM DEBT	TOTAL	TOTAL											
ALABAMA	LF	1,393	45	1,438	1,013	1,088	2,101	1,209	34	1,243	4,782	-	-	-	1,438	3,344	4,782	44	4,826	ALABAMA
ARIZONA	LF	763	-	763	1,191	-	1,191	78	-	78	2,032	-	-	-	763	1,269	2,032	4	2,036	ARIZONA
ARKANSAS 3/	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS 3/
CALIFORNIA	LF	2,724	-	2,724	5,355	-	5,355	-	-	-	8,079	-	-	-	2,724	5,355	8,079	87	8,166	CALIFORNIA
COLORADO	LF	1	19	20	4	1	5	-	-	-	25	-	-	-	20	5	25	-	25	COLORADO
CONNECTICUT	FS	121	-	121	366	-	366	-	-	-	487	310	1,350	1,660	431	1,716	2,147	-	2,147	CONNECTICUT
DELAWARE (4/)	LF	235	-	235	270	-	270	-	-	-	505	-	-	-	235	270	505	-	505	DELAWARE
FLORIDA	LF	7,426	-	7,426	5,020	-	5,020	9,873	-	9,873	22,319	-	-	-	7,426	14,893	22,319	950	23,269	FLORIDA
GEORGIA	LF	782	20	802	1,029	15	1,044	-	-	-	1,846	-	-	-	802	1,044	1,846	229	2,075	GEORGIA
IDAHO	LF	374	2	376	1,008	50	1,058	20	-	20	1,454	-	-	-	376	1,078	1,454	14	1,468	IDAHO
ILLINOIS	LF	993	107	1,100	2,641	430	3,071	141	-	141	4,312	-	-	-	1,100	3,212	4,312	303	4,615	ILLINOIS
INDIANA	LF	940	-	940	4,759	-	4,759	-	-	-	5,699	-	-	-	940	4,759	5,699	-	5,699	INDIANA
IOWA	LF	358	23	381	1,193	384	1,577	83	-	83	2,041	2,199	5/ 6,888	9,087	2,580	8,548	11,128	-	11,128	IOWA
KANSAS	LF	499	-	499	2,130	-	2,130	143	-	143	2,772	-	-	-	499	2,273	2,772	4	2,776	KANSAS
KENTUCKY	LF	1,095	35	1,130	852	165	997	103	-	103	2,230	-	-	-	1,130	1,100	2,230	62	2,292	KENTUCKY
LOUISIANA	LF	1,782	15	1,797	2,179	367	2,546	19	40	59	4,402	-	-	-	1,797	2,605	4,402	152	4,554	LOUISIANA
MAINE	LF	56	3	59	143	57	200	26	1	27	286	-	-	-	59	227	286	1	287	MAINE
MARYLAND	LF	603	-	603	717	-	717	166	-	166	1,486	-	-	-	603	883	1,486	1	1,487	MARYLAND
MASSACHUSETTS	EST.	33	-	33	136	-	136	-	-	-	169	-	-	-	33	136	169	-	169	MASSACHUSETTS
MICHIGAN	LF	1,219	1	1,220	4,139	17	4,156	515	-	515	5,891	-	-	-	1,220	4,671	5,891	-	5,891	MICHIGAN
MINNESOTA	LF	604	162	766	1,632	101	1,733	38	1	39	2,538	342	1,462	1,804	1,108	3,234	4,342	27	4,369	MINNESOTA
MISSISSIPPI	LF	2,708	22	2,730	3,733	314	4,047	1,886	-	1,886	8,663	-	-	-	2,730	5,933	8,663	630	9,293	MISSISSIPPI
MISSOURI	6/ LF	900	37	1,027	1,883	1,045	2,928	24	-	24	3,979	-	-	-	1,027	2,952	3,979	89	4,068	MISSOURI
MONTANA	LF	167	-	167	667	-	667	3	-	3	837	-	-	-	167	670	837	-	837	MONTANA
NEBRASKA	LF	192	10	202	267	140	407	-	58	58	667	-	-	-	202	465	667	10	677	NEBRASKA
NEVADA	LF	2	-	2	11	-	11	-	-	-	13	11	58	69	13	69	82	-	82	NEVADA
NEW HAMPSHIRE	LF	15	-	15	88	2	90	-	-	-	105	-	-	-	15	90	105	-	105	NEW HAMPSHIRE
NEW JERSEY	LF	2,727	14	2,741	5,764	540	6,304	26	-	26	9,071	-	-	-	2,741	6,330	9,071	-	9,071	NEW JERSEY
NEW MEXICO	LF	36	-	36	63	-	63	70	-	70	169	-	-	-	36	133	169	-	169	NEW MEXICO
NEW YORK	7/ LF	4,194	334	4,528	9,463	2,654	12,117	36	-	36	16,681	-	-	-	4,528	12,153	16,681	-	16,681	NEW YORK
NORTH CAROLINA	EST.	4,003	-	4,003	2,500	-	2,500	-	-	-	6,503	-	-	-	4,003	2,500	6,503	-	6,503	NORTH CAROLINA
NORTH DAKOTA	8/ LF	46	23	69	82	129	211	310	31	341	552	-	-	-	69	552	621	-	621	NORTH DAKOTA
OHIO	LF	1,625	-	1,625	4,787	-	4,787	1,827	-	1,827	8,239	-	-	-	1,625	6,614	8,239	-	8,239	OHIO
OKLAHOMA	LF	1,215	6	1,221	1,550	43	1,593	-	-	-	2,814	-	-	-	1,221	1,593	2,814	19	2,833	OKLAHOMA
OREGON	9/ LF	905	35	940	1,641	173	1,814	48	-	48	2,802	-	-	-	940	1,862	2,802	98	2,900	OREGON
PENNSYLVANIA	(9/)	4,332	85	4,417	7,933	842	8,775	-	-	-	13,192	-	-	-	4,417	8,775	13,192	-	13,192	PENNSYLVANIA
RHODE ISLAND	LF	7	-	7	15	-	15	-	-	-	22	-	-	-	7	15	22	-	22	RHODE ISLAND
SOUTH CAROLINA	EST.	1,500	-	1,500	4,035	-	4,035	-	-	-	5,535	-	-	-	1,500	4,035	5,535	-	5,535	SOUTH CAROLINA
SOUTH DAKOTA	LF	7	-	7	7	-	7	-	-	-	14	-	-	-	7	14	21	-	21	SOUTH DAKOTA
TENNESSEE	LF	3,161	10	3,171	10/ 2,895	-	2,916	455	-	455	6,542	-	-	-	3,171	3,371	6,542	-	6,542	TENNESSEE
TEXAS	LF	6,111	89	6,200	6,203	326	6,529	9,449	215	9,664	22,393	4,362	5,955	10,317	10,562	22,148	32,710	610	33,320	TEXAS
UTAH	LF	127	-	127	425	60	485	-	-	-	619	-	-	-	127	492	619	7	626	UTAH
VERMONT	LF	4	3	7	9	33	42	-	1	1	50	-	-	-	7	43	50	-	50	VERMONT
VIRGINIA	(11/)	680	-	680	713	61	774	-	-	-	1,454	-	-	-	680	774	1,454	-	1,454	VIRGINIA
WASHINGTON	LF	265	-	265	965	-	965	-	-	-	1,230	-	-	-	265	965	1,230	4	1,234	WASHINGTON
WEST VIRGINIA	(12/)	1,198	-	1,198	1,904	-	1,904	-	-	-	3,102	-	-	-	1,198	1,904	3,102	-	3,102	WEST VIRGINIA
WISCONSIN	LF	281	2	283	833	13/ 53	886	-	-	-	1,169	894	3,899	4,793	1,177	4,785	5,962	-	5,962	WISCONSIN
WYOMING	LF	9	-	9	16	-	16	-	-	-	25	-	-	-	9	16	25	-	25	WYOMING
TOTALS		58,508	1,102	59,610	94,209	9,111	103,320	26,555	381	26,936	189,866	8,118	19,612	27,730	67,728	149,868	217,596	3,345	220,941	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; FS- FISCAL STUDY REPORTS PREPARED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ INFORMATION NOT AVAILABLE. DEBT RETIRED AS REPORTED IN TABLE LF-D-1 REPRESENTS NET DECREASE IN WARRANTS.

4/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

5/ INCLUDES \$880,000 REFUNDED BONDS.

6/ ALSO INCLUDES ESTIMATES FOR TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

7/ ALSO INCLUDES ESTIMATES FOR COUNTIES.

8/ ALSO INCLUDES ESTIMATES FOR TOWNSHIPS.

9/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS AND DATA AVAILABLE FOR OTHER YEARS.

10/ INCLUDES \$614,500 STATE-EXCHANGED BONDS.

11/ BASED ON "THE REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

12/ BASED ON "REPORT OF THE STATE TAX COMMISSIONER."

13/ EXCLUDES ADVANCES REPAID TO CITIES AND VILLAGES.

TABLE 63.—DISBURSEMENTS OF HIGHWAY SINKING AND DEBT-SERVICE FUNDS BY COUNTY AND LOCAL RURAL AGENCIES DURING 1939

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-S-2
1939

STATE	SOURCE 2/	DEBT SERVICE															OTHER	TOTAL	STATE	
		COUNTY AND LOCAL ROAD OBLIGATIONS									STATE HIGHWAY OBLIGATIONS			ALL DEBT SERVICE PAYMENTS						
		INTEREST			REDEMPTION						TOTAL	INTER-EST	REDEMP-TION	TOTAL	INTER-EST	REDEMP-TION				TOTAL
		LONG TERM DEBT	SHORT TERM DEBT	TOTAL	FROM CURRENT OR SINKING FUNDS			BY REFUNDING OR NOTE EXTENSION												
			LONG TERM DEBT	SHORT TERM DEBT	TOTAL	LONG TERM DEBT	SHORT TERM DEBT	TOTAL												
ALABAMA	LF	1,372	43	1,415	1,349	904	2,253	1,014	139	1,153	4,821	-	-	-	1,415	3,406	4,821	47	4,868	ALABAMA
ARIZONA	LF	591	-	591	724	-	724	193	-	193	1,508	-	-	-	591	917	1,508	25	1,533	ARIZONA
ARKANSAS 3/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS 3/
CALIFORNIA	LF	3,154	-	3,154	6,939	90	7,029	-	-	-	10,183	-	-	-	3,154	7,029	10,183	61	10,244	CALIFORNIA
COLORADO	LF	1	21	22	4	-	4	-	-	-	26	-	-	-	22	4	26	-	26	COLORADO
CONNECTICUT	LF	112	-	112	392	2	394	-	-	-	506	297	1,350	1,647	409	1,744	2,153	-	2,153	CONNECTICUT
DELAWARE	(4/)	224	-	224	285	-	285	-	-	-	509	-	-	-	224	285	509	-	509	DELAWARE
FLORIDA	LF	6,225	-	6,225	4,405	-	4,405	7,569	-	7,569	18,199	-	-	-	6,225	11,974	18,199	1,150	19,349	FLORIDA
GEORGIA	LF	770	18	788	1,261	39	1,300	10	-	10	2,098	-	-	-	788	1,310	2,098	50	2,148	GEORGIA
IDAHO	LF	319	3	322	948	62	1,010	40	-	40	1,372	-	-	-	322	1,050	1,372	121	1,493	IDAHO
ILLINOIS	LF	1,007	127	1,134	2,798	389	3,187	250	-	250	4,571	-	-	-	1,134	3,437	4,571	308	4,879	ILLINOIS
INDIANA	LF	721	-	721	3,702	-	3,702	-	-	-	4,423	-	-	-	721	3,702	4,423	-	4,423	INDIANA
IOWA	LF	297	15	312	1,194	393	1,587	100	-	100	1,999	2,073	5/ 6,623	8,696	2,385	8,310	10,695	-	10,695	IOWA
KANSAS	LF	426	-	426	2,191	-	2,191	104	-	104	2,721	-	-	-	426	2,295	2,721	4	2,725	KANSAS
KENTUCKY	LF	1,005	18	1,023	837	316	1,153	-	-	-	2,176	-	-	-	1,023	1,153	2,176	28	2,204	KENTUCKY
LOUISIANA	LF	1,642	12	1,654	2,194	318	2,512	165	-	199	4,365	-	-	-	1,654	2,711	4,365	145	4,510	LOUISIANA
MAINE	EST.	46	3	49	326	38	364	-	-	-	413	-	-	-	49	364	413	-	413	MAINE
MARYLAND	LF	565	1	566	790	-	790	146	-	146	1,502	-	-	-	566	936	1,502	-	1,502	MARYLAND
MASSACHUSETTS	EST.	30	-	30	144	-	144	-	-	-	174	-	-	-	30	144	174	-	174	MASSACHUSETTS
MICHIGAN	LF	1,024	1	1,025	3,807	22	3,829	2,565	-	2,565	7,419	-	-	-	1,025	6,394	7,419	-	7,419	MICHIGAN
MINNESOTA	LF	556	199	755	1,649	79	1,728	75	1	76	2,559	257	1,148	1,405	1,012	2,952	3,964	42	4,006	MINNESOTA
MISSISSIPPI	LF	2,474	24	2,498	3,501	317	3,818	971	19	990	7,306	-	-	-	2,498	4,808	7,306	709	8,015	MISSISSIPPI
MISSOURI	6/ LF	898	40	938	1,757	1,169	2,926	120	-	120	3,984	-	-	-	938	3,046	3,984	24	4,008	MISSOURI
MONTANA	LF	137	-	137	626	-	626	194	-	194	957	-	-	-	137	820	957	-	957	MONTANA
NEBRASKA	LF	181	57	238	448	117	565	-	113	113	916	-	-	-	238	678	916	1	917	NEBRASKA
NEVADA	LF	2	-	2	14	-	14	-	-	-	16	8	64	72	10	78	88	3	91	NEVADA
NEW HAMPSHIRE	EST.	23	-	23	50	-	50	-	-	-	73	-	-	-	23	50	73	-	73	NEW HAMPSHIRE
NEW JERSEY	LF	2,503	20	2,523	6,000	933	6,933	1,211	28	1,239	10,695	-	-	-	2,523	8,172	10,695	-	10,695	NEW JERSEY
NEW MEXICO	LF	40	-	40	68	-	68	-	-	-	108	-	-	-	40	68	108	-	108	NEW MEXICO
NEW YORK	7/ LF	3,679	355	4,034	10,191	3,146	13,337	36	-	36	17,407	-	-	-	4,034	13,373	17,407	-	17,407	NEW YORK
NORTH CAROLINA	EST.	3,872	-	3,872	2,500	-	2,500	-	-	-	6,372	-	-	-	3,872	2,500	6,372	-	6,372	NORTH CAROLINA
NORTH DAKOTA	LF	41	14	55	45	100	145	21	42	63	263	-	-	-	55	208	263	7	270	NORTH DAKOTA
OHIO	LF	1,408	-	1,408	4,476	88	4,564	-	-	-	5,972	-	-	-	1,408	4,564	5,972	-	5,972	OHIO
OKLAHOMA	LF	1,161	3	1,164	1,559	24	1,583	-	-	-	2,747	-	-	-	1,164	1,583	2,747	22	2,769	OKLAHOMA
OREGON	LF	828	39	867	1,675	156	1,831	492	-	492	3,190	-	-	-	867	2,323	3,190	31	3,221	OREGON
PENNSYLVANIA	(8/)	3,707	81	3,788	8,904	704	9,608	-	-	-	13,396	-	-	-	3,788	9,608	13,396	-	13,396	PENNSYLVANIA
RHODE ISLAND	LF	9	-	9	28	-	28	-	-	-	37	-	-	-	9	28	37	-	37	RHODE ISLAND
SOUTH CAROLINA	EST.	1,243	-	1,243	3,449	-	3,449	-	-	-	4,692	-	-	-	1,243	3,449	4,692	-	4,692	SOUTH CAROLINA
SOUTH DAKOTA	LF	3	-	3	23	-	23	-	-	-	26	-	-	-	3	23	26	-	26	SOUTH DAKOTA
TENNESSEE	LF	3,036	3	3,039	4,071	26	4,097	2,312	-	2,312	9,448	-	-	-	3,039	6,409	9,448	293	9,741	TENNESSEE
TEXAS	LF	5,754	92	5,846	8,000	418	8,418	3,446	179	3,625	17,889	4,501	9/ 7,285	11,766	10,347	19,328	29,675	310	29,985	TEXAS
UTAH	LF	85	6	91	388	-	388	76	-	76	555	-	-	-	91	464	555	12	567	UTAH
VERMONT	LF	4	4	8	19	65	84	4	-	4	96	-	-	-	8	88	96	-	96	VERMONT
VIRGINIA	(10/)	660	(11/)	660	575	3	578	-	-	-	1,238	-	-	-	660	578	1,238	-	1,238	VIRGINIA
WASHINGTON	LF	265	-	265	1,864	-	1,864	-	-	-	2,129	-	-	-	265	1,864	2,129	24	2,153	WASHINGTON
WEST VIRGINIA	(12/)	1,107	-	1,107	1,966	-	1,966	-	-	-	3,073	-	-	-	1,107	1,966	3,073	-	3,073	WEST VIRGINIA
WISCONSIN	LF	274	1	275	981	13/ 108	1,089	-	-	-	1,364	784	3,815	4,599	1,059	4,904	5,963	-	5,963	WISCONSIN
WYOMING	LF	8	-	8	17	-	17	-	-	-	25	-	-	-	8	17	25	-	25	WYOMING
TOTALS		53,489	1,200	54,689	99,134	10,026	109,160	21,114	555	21,669	185,518	7,920	20,285	28,205	62,609	151,114	213,723	3,417	217,140	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ INFORMATION NOT AVAILABLE. DEBT RETIRED AS REPORTED IN TABLE LF-D-1 REPRESENTS NET DECREASE IN WARRANTS.

4/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

5/ INCLUDES \$450,000 REFUNDED BONDS.

6/ ALSO INCLUDES ESTIMATES FOR TOWNSHIPS AND SPECIAL ROAD DISTRICTS.

7/ ALSO INCLUDES ESTIMATED DATA FOR COUNTIES.

8/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS, COUNTY RECORDS AND DATA AVAILABLE FOR OTHER YEARS.

9/ INCLUDES \$1,961,000 REFUNDED BONDS.

10/ BASED ON REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT.*

11/ INCLUDED WITH INTEREST ON LONG TERM DEBT.

12/ BASED ON "REPORT OF THE STATE TAX COMMISSIONER."

13/ EXCLUDES ADVANCES REPAYED TO CITIES AND VILLAGES.

TABLE 64.—DISBURSEMENTS OF HIGHWAY SINKING AND DEBT-SERVICE FUNDS BY COUNTY AND LOCAL RURAL AGENCIES DURING 1940

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-S-2
1940

STATE	SOURCE 2/	DEBT SERVICE															OTHER	TOTAL	STATE		
		COUNTY AND LOCAL ROAD OBLIGATIONS										STATE HIGHWAY OBLIGATIONS			ALL DEBT SERVICE						
		INTEREST			REDEMPTION							TOTAL	INTER-EST	RE-DEMPTION	TOTAL	INTER-EST				RE-DEMPTION	TOTAL
		LONG TERM DEBT	SHORT TERM DEBT	TOTAL	FROM CURRENT OR SINKING FUNDS			BY REFUNDING OR NOTE EXTENSION													
			LONG TERM DEBT	SHORT TERM DEBT	TOTAL	LONG TERM DEBT	SHORT TERM DEBT	TOTAL													
ALABAMA	LF	1,468	29	1,497	1,604	558	2,162	1,161	73	1,234	4,893	-	-	-	1,497	3,396	4,893	159	5,046	ALABAMA	
ARIZONA	LF	523	-	523	902	-	902	-	-	-	1,425	-	-	-	523	902	1,425	23	1,448	ARIZONA	
ARKANSAS 3/	LF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS 3/ CALIFORNIA	
CALIFORNIA	LF	2,899	-	2,899	5,072	-	5,072	-	-	-	7,971	-	-	-	2,899	5,072	7,971	98	8,069		
COLORADO	LF	1	27	28	4	-	4	-	-	-	32	-	-	-	28	4	32	-	32	COLORADO	
CONNECTICUT	LF	104	-	104	423	6	429	-	-	-	533	265	1,350	1,615	369	1,779	2,148	15	2,163	CONNECTICUT	
DELAWARE	(4/)	189	-	189	255	-	255	-	-	-	444	-	-	-	189	255	444	-	444	DELAWARE	
FLORIDA	LF	6,366	-	6,366	6,247	-	6,247	6,988	-	6,988	19,601	-	-	-	6,366	13,235	19,601	559	20,160	FLORIDA	
GEORGIA	LF	671	36	707	1,158	17	1,175	-	-	-	1,882	-	-	-	707	1,175	1,882	30	1,912	GEORGIA	
IDAHO	LF	286	2	288	738	62	800	12	4	16	1,104	-	-	-	288	816	1,104	51	1,155	IDAHO	
ILLINOIS	LF	891	109	1,000	2,910	516	3,426	75	-	75	4,501	-	-	-	1,000	3,501	4,501	453	4,954	ILLINOIS	
INDIANA	LF	541	-	541	3,206	-	3,206	-	-	-	3,747	-	-	-	541	3,206	3,747	-	3,747	INDIANA	
IOWA	LF	240	33	273	1,168	543	1,711	-	-	-	1,984	1,925	6,377	8,302	2,198	8,088	10,286	-	10,286	IOWA	
KANSAS	LF	378	1	379	2,379	34	2,413	35	-	35	2,827	-	-	-	379	2,448	2,827	4	2,831	KANSAS	
KENTUCKY	LF	950	16	966	904	39	943	-	111	111	1,111	-	-	-	966	1,054	2,020	28	2,048	KENTUCKY	
LOUISIANA	LF	1,533	21	1,554	2,011	418	2,429	16	-	16	3,999	-	-	-	1,554	2,445	3,999	136	4,135	LOUISIANA	
MAINE	EST.	35	1	36	110	40	150	-	-	-	186	-	-	-	36	150	186	-	186	MAINE	
MARYLAND	LF	530	6	536	623	16	639	336	72	408	1,583	-	-	-	536	1,047	1,583	65	1,648	MARYLAND	
MASSACHUSETTS	EST.	25	-	25	153	-	153	-	-	-	178	-	-	-	25	153	178	-	178	MASSACHUSETTS	
MICHIGAN	LF	751	1	752	3,256	6	3,262	4,298	-	4,298	8,312	-	-	-	752	7,560	8,312	-	8,312	MICHIGAN	
MINNESOTA	LF	488	149	637	1,395	54	1,449	358	3	361	2,447	229	1,284	1,513	866	3,094	3,960	91	4,051	MINNESOTA	
MISSISSIPPI	LF	2,321	12	2,333	3,446	150	3,596	4,524	16	4,540	10,469	-	-	-	2,333	8,136	10,469	1,119	11,588	MISSISSIPPI	
MISSOURI	EST.	821	-	821	1,634	1,270	2,904	50	-	50	3,775	-	-	-	821	2,954	3,775	-	3,775	MISSOURI	
MONTANA	LF	128	-	128	533	-	533	98	-	98	759	-	-	-	128	631	759	-	759	MONTANA	
NEBRASKA	LF	162	6	168	362	102	464	-	-	-	652	-	-	-	168	484	652	27	679	NEBRASKA	
NEVADA	LF	(5/)	-	(5/)	6	-	6	-	-	-	6	6	20	26	6	26	32	3	35	NEVADA	
NEW HAMPSHIRE	EST.	13	-	13	48	-	48	-	-	-	61	-	-	-	13	48	61	-	61	NEW HAMPSHIRE	
NEW JERSEY	LF	2,599	20	2,619	5,717	978	6,695	799	37	836	10,150	-	-	-	2,619	7,531	10,150	-	10,150	NEW JERSEY	
NEW MEXICO	LF	32	-	32	84	-	84	-	-	-	116	-	-	-	32	84	116	1	117	NEW MEXICO	
NEW YORK	6/ LF	3,689	250	3,939	8,375	3,425	11,800	235	46	281	16,020	-	122	122	3,939	12,203	16,142	-	16,142	NEW YORK	
NORTH CAROLINA	EST.	3,741	-	3,741	2,500	-	2,500	-	-	-	6,241	-	-	-	3,741	2,500	6,241	-	6,241	NORTH CAROLINA	
NORTH DAKOTA	LF	30	26	56	102	196	298	-	56	56	410	-	-	-	56	354	410	6	416	NORTH DAKOTA	
OHIO	LF	1,270	-	1,270	3,583	128	3,711	-	-	-	4,981	-	-	-	1,270	3,711	4,981	-	4,981	OHIO	
OKLAHOMA	LF	1,245	4	1,249	1,602	57	1,659	-	-	-	2,916	-	-	-	1,249	1,659	2,908	8	2,916	OKLAHOMA	
OREGON	EST.	750	35	785	1,675	150	1,825	-	-	-	2,610	-	-	-	785	1,825	2,610	-	2,610	OREGON	
PENNSYLVANIA	LF	3,131	113	3,244	7,980	2,604	10,584	400	-	400	14,228	-	-	-	3,244	10,984	14,228	-	14,228	PENNSYLVANIA	
RHODE ISLAND	LF	7	-	7	84	-	84	-	-	-	91	-	-	-	7	84	91	-	91	RHODE ISLAND	
SOUTH CAROLINA	LF	985	-	985	2,987	-	2,987	-	-	-	3,972	-	-	-	985	2,987	3,972	-	3,972	SOUTH CAROLINA	
SOUTH DAKOTA	LF	33	-	33	30	-	30	-	-	-	63	-	-	-	33	30	63	-	63	SOUTH DAKOTA	
TENNESSEE	LF	2,770	1	2,771	4,149	11	4,160	1,353	1	1,354	8,285	-	-	-	2,771	5,514	8,285	215	8,500	TENNESSEE	
TEXAS	LF	5,185	90	5,275	7,513	432	7,945	3,554	205	3,759	16,979	4,428	8/ 6,776	11,204	9,703	18,804	28,183	758	28,941	TEXAS	
UTAH	LF	66	7	73	300	11	311	14	-	14	398	-	-	-	73	325	398	21	419	UTAH	
VERMONT	EST.	2	3	5	10	50	60	-	-	-	65	-	-	-	5	60	65	-	65	VERMONT	
VIRGINIA	(9/)	591	(10/)	591	751	2	753	-	-	-	1,344	-	-	-	591	753	1,344	-	1,344	VIRGINIA	
WASHINGTON	LF	160	-	160	737	-	737	-	-	-	897	-	-	-	160	737	897	71	968	WASHINGTON	
WEST VIRGINIA	(11/)	1,014	-	1,014	1,965	-	1,965	-	-	-	2,979	-	-	-	1,014	1,965	2,979	-	2,979	WEST VIRGINIA	
WISCONSIN	LF	226	3	229	975	12/ 9	984	-	-	-	1,213	655	3,881	4,536	884	4,865	5,749	-	5,749	WISCONSIN	
WYOMING	LF	8	-	8	21	-	21	-	-	-	29	-	-	-	8	21	29	-	29	WYOMING	
TOTALS		49,848	1,001	50,849	91,707	11,884	103,591	24,306	624	24,930	179,370	7,508	19,810	27,318	58,357	148,331	206,688	3,935	210,623	TOTALS	

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ INFORMATION NOT AVAILABLE. DEBT RETIRED AS REPORTED IN TABLE LF-D-1 REPRESENTS NET DECREASE IN WARRANTS.

4/ INFORMATION FROM REPORTS OF STATE AUTHORITIES.

5/ LESS THAN \$500.

6/ ALSO INCLUDES ESTIMATED DATA FOR TOWNS.

7/ DEBT SERVICE ON STATE HIGHWAY OBLIGATIONS REPORTED IN TOTAL ONLY WAS ASSUMED TO BE FOR PAYMENT OF PRINCIPAL.

8/ INCLUDES \$1,017,000 REFUNDED BONDS.

9/ BASED ON "THE REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

10/ INCLUDED WITH INTEREST ON LONG TERM DEBT.

11/ BASED ON "THE REPORT OF THE STATE TAX COMMISSIONER."

12/ EXCLUDES ADVANCES REPAID TO CITIES AND VILLAGES.

TABLE 65.—DISBURSEMENTS OF HIGHWAY SINKING AND DEBT-SERVICE FUNDS BY COUNTY AND LOCAL RURAL AGENCIES DURING 1941 1/

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-8-2
1941

STATE	SOURCE 2/	DEBT SERVICE															OTHER	TOTAL	STATE	
		COUNTY AND LOCAL ROAD OBLIGATIONS									STATE HIGHWAY OBLIGATIONS			ALL DEBT SERVICE PAYMENTS						
		INTEREST			REDEMPTION						TOTAL	INTER-EST	RE-DEMPTION	TOTAL	INTER-EST	REDEMPTION				TOTAL
		LONG TERM DEBT	SHORT TERM DEBT	TOTAL	FROM CURRENT OR SINKING FUNDS			BY REFUNDING OR NOTE EXTENSION												
LONG TERM DEBT	SHORT TERM DEBT				TOTAL	LONG TERM DEBT	SHORT TERM DEBT	TOTAL												
ALABAMA	LF	1,470	27	1,497	2,155	619	2,774	1,635	-	1,635	5,906	-	-	-	1,497	4,409	5,906	163	6,069	ALABAMA
ARIZONA	LF	488	1	489	734	-	734	-	-	-	1,223	-	-	-	489	734	1,223	5	1,228	ARIZONA
ARKANSAS 3/	EST.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS 3/
CALIFORNIA	LF	2,605	-	2,605	3,983	-	3,983	17	-	17	6,605	-	-	-	2,605	4,000	6,605	155	6,760	CALIFORNIA
COLORADO	EST.	1	23	24	24	4	2	6	-	-	30	-	-	-	24	6	30	-	30	COLORADO
CONNECTICUT	LF	88	-	88	356	-	356	-	-	-	444	243	1,350	1,593	331	1,706	2,037	-	2,037	CONNECTICUT
DELAWARE	(4/)	215	-	215	220	-	220	-	-	-	435	-	-	-	215	220	435	-	435	DELAWARE
FLORIDA	LF	6,876	-	6,876	4,522	-	4,522	28,459	-	28,459	39,857	-	-	-	6,876	32,981	39,857	1,495	41,352	FLORIDA
GEORGIA	LF	603	41	644	1,037	11	1,068	89	-	89	1,801	-	-	-	644	1,157	1,801	298	2,099	GEORGIA
IDAHO	LF	244	3	247	664	67	731	-	2	2	980	-	-	-	247	733	980	35	1,015	IDAHO
ILLINOIS	LF	833	118	951	2,971	636	3,607	106	-	106	4,664	-	-	-	951	3,713	4,664	264	4,928	ILLINOIS
INDIANA	LF	386	-	386	2,490	-	2,490	-	-	-	2,876	-	-	-	386	2,490	2,876	-	2,876	INDIANA
IOWA	LF	173	22	195	1,520	205	1,725	143	-	143	2,069	1,772	5/ 6,582	8,354	1,967	8,450	10,417	-	10,417	IOWA
KANSAS	LF	313	-	313	2,190	16	2,206	45	-	45	2,564	-	-	-	313	2,251	2,564	48	2,612	KANSAS
KENTUCKY	LF	1,053	15	1,068	860	109	969	1,086	51	1,137	3,174	-	-	-	1,068	2,106	3,174	105	3,279	KENTUCKY
LOUISIANA	LF	1,418	12	1,430	1,918	417	2,335	-	-	-	3,765	-	-	-	1,430	2,335	3,765	100	3,865	LOUISIANA
MAINE	EST.	32	-	32	111	-	111	-	-	-	143	-	-	-	32	111	143	-	143	MAINE
MARYLAND	LF	494	8	502	1,029	89	1,118	30	72	102	1,722	-	-	-	502	1,222	1,722	18	1,740	MARYLAND
MASSACHUSETTS	EST.	55	-	55	300	-	300	-	-	-	355	-	-	-	55	300	355	-	355	MASSACHUSETTS
MICHIGAN	LF	554	1	555	3,104	7	3,111	1,262	-	1,262	4,928	-	-	-	555	4,373	4,928	-	4,928	MICHIGAN
MINNESOTA	LF	419	111	530	1,405	6	1,411	129	11	140	2,081	173	1,812	1,985	703	3,363	4,066	78	4,144	MINNESOTA
MISSISSIPPI	LF	2,153	18	2,171	3,510	589	4,099	3,289	-	3,289	9,559	-	-	-	2,171	7,388	9,559	589	10,148	MISSISSIPPI
MISSOURI	EST.	715	28	743	1,325	1,215	2,540	60	-	60	3,343	-	-	-	743	2,600	3,343	-	3,343	MISSOURI
MONTANA	LF	81	-	81	507	-	507	-	-	-	588	-	-	-	81	507	588	-	588	MONTANA
NEBRASKA	LF	165	2	167	382	90	472	15	-	15	654	-	-	-	167	487	654	91	745	NEBRASKA
NEVADA	LF	2	-	2	7	-	7	-	-	-	9	4	19	23	6	26	32	-	32	NEVADA
NEW HAMPSHIRE	EST.	14	-	14	50	-	50	-	-	-	64	-	-	-	14	50	64	-	64	NEW HAMPSHIRE
NEW JERSEY	LF	2,455	18	2,473	5,370	1,202	6,572	1,783	-	1,783	10,828	-	-	-	2,473	8,355	10,828	-	10,828	NEW JERSEY
NEW MEXICO	LF	33	-	33	50	-	50	-	-	-	83	-	-	-	33	50	83	-	83	NEW MEXICO
NEW YORK	6/ LF	3,486	214	3,700	8,251	2,752	11,003	100	20	120	14,823	-	7/ 28	28	3,700	11,151	14,851	-	14,851	NEW YORK
NORTH CAROLINA	EST.	3,609	-	3,609	2,500	-	2,500	-	-	-	6,109	-	-	-	3,609	2,500	6,109	-	6,109	NORTH CAROLINA
NORTH DAKOTA	LF	34	23	57	146	196	342	-	20	20	419	-	-	-	57	362	419	2	421	NORTH DAKOTA
OHIO	LF	1,155	-	1,155	2,736	88	2,824	-	-	-	3,979	-	-	-	1,155	2,824	3,979	-	3,979	OHIO
OKLAHOMA	LF	1,116	-	1,116	1,950	5	1,955	-	-	-	3,071	-	-	-	1,116	1,955	3,071	50	3,121	OKLAHOMA
OREGON	EST.	675	30	705	1,500	125	1,625	-	-	-	2,330	-	-	-	705	1,625	2,330	-	2,330	OREGON
PENNSYLVANIA	(8/)	3,031	112	3,143	7,819	2,240	10,059	-	-	-	13,202	-	-	-	3,143	10,059	13,202	-	13,202	PENNSYLVANIA
RHODE ISLAND	LF	5	-	5	28	-	28	-	-	-	33	-	-	-	5	28	33	-	33	RHODE ISLAND
SOUTH CAROLINA	EST.	909	-	909	3,374	-	3,374	-	-	-	4,283	-	-	-	909	3,374	4,283	-	4,283	SOUTH CAROLINA
SOUTH DAKOTA	LF	30	-	30	58	-	58	-	-	-	88	-	-	-	30	58	88	-	88	SOUTH DAKOTA
TENNESSEE	LF	2,779	16	2,795	5,949	72	6,021	3,267	-	3,267	12,083	-	-	-	2,795	9,288	12,083	131	12,214	TENNESSEE
TEXAS	LF	4,920	92	5,012	8,463	390	8,853	10,203	131	10,334	24,199	4,281	9/ 8,894	13,175	9,293	28,081	37,374	730	38,104	TEXAS
UTAH	LF	49	-	49	346	2	348	-	-	-	397	-	-	-	49	348	397	28	425	UTAH
VERMONT	EST.	3	2	5	5	30	35	-	-	-	40	-	-	-	5	35	40	-	40	VERMONT
VIRGINIA	(10/)	554	(11/)	554	488	15	503	-	-	-	1,057	-	-	-	554	503	1,057	-	1,057	VIRGINIA
WASHINGTON	LF	119	-	119	427	-	427	-	-	-	546	-	-	-	119	427	546	106	652	WASHINGTON
WEST VIRGINIA	(12/)	926	-	926	1,776	-	1,776	-	-	-	2,702	-	-	-	926	1,776	2,702	-	2,702	WEST VIRGINIA
WISCONSIN	LF	138	1	139	756	8	764	-	-	-	903	563	3,689	4,252	702	4,453	5,155	-	5,155	WISCONSIN
WYOMING	LF	6	-	6	17	-	17	-	-	-	23	-	-	-	6	17	23	-	23	WYOMING
TOTALS		47,482	938	48,420	89,383	11,203	100,586	51,718	307	52,025	201,031	7,036	22,374	29,410	55,456	174,985	230,441	4,491	234,932	TOTALS

1/ RESPONSIBILITY FOR THE CONSTRUCTION AND MAINTENANCE OF ALL ROADS OUTSIDE OF INCORPORATED PLACES HAS BEEN TRANSFERRED TO THE STATE IN DELAWARE, NORTH CAROLINA, AND WEST VIRGINIA. A SIMILAR TRANSFER OF AUTHORITY WAS EFFECTED IN VIRGINIA, EXCEPT THAT THREE COUNTIES RETAIN CONTROL OVER THEIR SECONDARY AND LOCAL ROADS. THE LOCAL RURAL AUTHORITIES IN EACH OF THESE STATES CONTINUE TO BE RESPONSIBLE FOR SERVICING DEBT INCURRED PRIOR TO THE TRANSFER.

2/ LF- COUNTY AND LOCAL RURAL ROAD FINANCE STATISTICS COMPILED BY THE STATE HIGHWAY PLANNING SURVEYS; EST.- ESTIMATES BASED ON HIGHWAY-DEPARTMENT AND OTHER STATE REPORTS, DATA AVAILABLE FOR OTHER YEARS, OR COMBINATIONS THEREOF.

3/ INFORMATION NOT AVAILABLE. DEBT RETIRED AS REPORTED IN TABLE LF-D-1 REPRESENTS AN ESTIMATE OF THE NET DECREASE IN WARRANTS.

4/ BASED ON REPORTS OF STATE AUTHORITIES.

5/ INCLUDES \$60,000 REFUNDED BONDS.

6/ ALSO INCLUDES ESTIMATED DATA FOR TOWNS.

7/ DEBT SERVICE ON STATE HIGHWAY OBLIGATIONS REPORTED IN TOTAL, WERE ASSUMED TO BE FOR PAYMENT OF PRINCIPAL.

8/ BASED ON RECORDS OF BUREAU OF INTERNAL AFFAIRS AND DATA AVAILABLE FOR OTHER YEARS.

9/ INCLUDES \$2,800,000 REFUNDED BONDS.

10/ BASED ON "THE REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON COMPARATIVE COST OF LOCAL GOVERNMENT."

11/ INCLUDED WITH INTEREST ON LONG TERM DEBT.

12/ BASED ON "THE REPORT OF THE STATE TAX COMMISSIONER."

TABLE 66.—ADJUSTMENTS TO DEBT-SERVICE PAYMENTS AND OUTSTANDING LONG-TERM DEBT OF LOCAL RURAL-ROAD AGENCIES TO ELIMINATE DUPLICATIONS IN 1937

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-A
1937

STATE	INTEREST			RETIREMENT			OUTSTANDING DEBT AT END OF 1937			STATE
	TOTAL PAID BY LOCAL RURAL AGENCIES	STATE PAYMENTS ON REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL PAYMENTS	NET LOCAL PAYMENTS NOT DUPLICATED IN STATE FINANCE TABLES	TOTAL PAID BY LOCAL RURAL AGENCIES	STATE PAYMENTS ON REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL PAYMENTS	NET LOCAL PAYMENTS NOT DUPLICATED IN STATE FINANCE TABLES	TOTAL LOCAL RURAL-ROAD OBLIGATIONS	STATE REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL OBLIGATIONS	NET LOCAL RURAL-ROAD OBLIGATIONS NOT DUPLICATED IN STATE BOND TABLES	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
ALABAMA	1,069	-	1,069	750	-	750	23,352	-	23,352	ALABAMA
ARIZONA	760	-	760	1,187	-	1,187	11,568	-	11,568	ARIZONA
ARKANSAS	-	-	-	-	-	-	-	-	-	ARKANSAS
CALIFORNIA	2,181	-	2,181	5,375	-	5,375	81,383	-	81,383	CALIFORNIA
COLORADO	1	-	1	4	-	4	16	-	16	COLORADO
CONNECTICUT	372	308	64	1,232	1/ 782	450	21,436	17,066	4,370	CONNECTICUT
DELAWARE	245	245	-	275	275	-	5,950	5,950	-	DELAWARE
FLORIDA	8,674	65	8,609	30,720	9,527	21,193	133,583	61,604	71,979	FLORIDA
GEORGIA	780	-	780	940	-	940	16,185	-	16,185	GEORGIA
IDAHO	395	-	395	1,076	-	1,076	7,547	-	7,547	IDAHO
ILLINOIS	1,000	-	1,000	2,300	-	2,300	20,717	-	20,717	ILLINOIS
INDIANA	1,231	-	1,231	6,287	-	6,287	22,303	-	22,303	INDIANA
IOWA	2,847	2,422	425	12,457	11,104	1,353	90,942	83,448	7,494	IOWA
KANSAS	552	-	552	2,095	1,113	982	12,522	(2/)	12,522	KANSAS
KENTUCKY	1,200	-	1,200	1,200	-	1,200	24,591	-	24,591	KENTUCKY
LOUISIANA	1,910	-	1,910	3,997	-	3,997	24,066	-	24,066	LOUISIANA
MAINE	52	-	52	114	-	114	1,342	-	1,342	MAINE
MARYLAND	642	-	642	865	-	865	13,656	-	13,656	MARYLAND
MASSACHUSETTS	35	-	35	213	-	213	992	-	992	MASSACHUSETTS
MICHIGAN	1,561	-	1,561	14,138	-	14,138	28,260	-	28,260	MICHIGAN
MINNESOTA	1,096	3/ 480	616	3,264	1,342	1,922	22,946	21,123	1,823	MINNESOTA
MISSISSIPPI	2,665	-	2,665	3,481	-	3,481	51,781	-	51,781	MISSISSIPPI
MISSOURI	1,051	-	1,051	1,852	-	1,852	22,055	-	22,055	MISSOURI
MONTANA	231	-	231	1,633	-	1,633	3,812	-	3,812	MONTANA
NEBRASKA	141	-	141	380	-	380	4,327	-	4,327	NEBRASKA
NEVADA	18	2	16	76	7	69	256	21	235	NEVADA
NEW HAMPSHIRE	13	-	13	64	-	64	438	-	438	NEW HAMPSHIRE
NEW JERSEY	3,255	-	3,255	6,014	-	6,014	64,669	-	64,669	NEW JERSEY
NEW MEXICO	48	-	48	76	-	76	955	-	955	NEW MEXICO
NEW YORK	4,482	-	4,482	8,308	-	8,308	105,190	-	105,190	NEW YORK
NORTH CAROLINA	4,134	-	4,134	2,500	473	2,027	77,500	1,294	76,206	NORTH CAROLINA
NORTH DAKOTA	39	-	39	74	-	74	1,058	-	1,058	NORTH DAKOTA
OHIO	1,413	-	1,413	8,017	-	8,017	23,795	-	23,795	OHIO
OKLAHOMA	1,430	-	1,430	1,998	-	1,998	24,008	-	24,008	OKLAHOMA
OREGON	975	-	975	1,515	-	1,515	19,526	-	19,526	OREGON
PENNSYLVANIA	4,963	-	4,963	6,878	-	6,878	133,138	-	133,138	PENNSYLVANIA
RHODE ISLAND	8	-	8	15	-	15	160	-	160	RHODE ISLAND
SOUTH CAROLINA	1,449	849	600	3,246	2,487	759	39,642	23,124	16,518	SOUTH CAROLINA
SOUTH DAKOTA	6	-	6	-	-	-	268	-	268	SOUTH DAKOTA
TENNESSEE	3,204	1,609	1,595	3,125	575	2,550	64,896	26,237	38,659	TENNESSEE
TEXAS	10,500	4,520	5,980	10,000	4,124	5,876	212,358	85,673	126,685	TEXAS
UTAH	125	-	125	426	-	426	2,309	-	2,309	UTAH
VERMONT	4	-	4	8	-	8	180	-	180	VERMONT
VIRGINIA	703	-	703	899	-	899	13,005	-	13,005	VIRGINIA
WASHINGTON	335	-	335	1,464	-	1,464	5,877	-	5,877	WASHINGTON
WEST VIRGINIA	1,287	-	1,287	1,905	-	1,905	26,435	23,358	3,077	WEST VIRGINIA
WISCONSIN	1,313	-	1,313	4,975	4,107	868	30,338	-	30,338	WISCONSIN
WYOMING	10	-	10	18	-	18	178	-	178	WYOMING
TOTALS	70,426	10,500	59,926	157,436	35,916	121,520	1,501,505	348,978	1,152,527	TOTALS

1/ STATE PAYMENT INCLUDES \$568,000 PAID TO THE COUNTIES IN 1937 WHICH THE COUNTIES DO NOT SHOW RETIRED UNTIL THEIR FISCAL YEAR, 1938.

2/ AMOUNT REPORTED IN PUBLIC ROADS ADMINISTRATION TABLE SB-2, 1937, INCLUDES LANDOWNER'S SHARE OF OUTSTANDING REIMBURSEMENT OBLIGATIONS WHICH CANNOT BE SEGREGATED FROM THE COUNTY AND TOWNSHIP SHARE.

3/ EXCLUDES INTEREST ON REIMBURSEMENT BONDS REFUNDED BY THE STATE, WHICH WERE CONSIDERED STATE OBLIGATIONS.

SOURCES: COLUMNS 1 AND 4 FROM TABLE LD-S-2, 1937, COLUMNS 2 + 12 AND 5 + 8 + 13, RESPECTIVELY. COLUMN 2 CALCULATED FROM PUBLIC ROADS ADMINISTRATION TABLE SF-4, 1937, COLUMN 14. COLUMN 5 CALCULATED FROM PUBLIC ROADS ADMINISTRATION TABLE SF-4, 1937, COLUMN 18, WITH MODIFICATIONS AND REVISIONS AS MADE FOR TABLE SB-202 ISSUED JULY 1947. COLUMN 7 FROM TABLE LD-C-1, 1937, COLUMN 8. COLUMN 8 CALCULATED FROM PUBLIC ROADS ADMINISTRATION TABLE SB-2, WITH REVISIONS AS MADE FOR TABLE

TABLE 67.—ADJUSTMENTS TO DEBT-SERVICE PAYMENTS AND OUTSTANDING LONG-TERM DEBT OF LOCAL RURAL-ROAD AGENCIES TO ELIMINATE DUPLICATIONS IN 1938

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-A
1938

STATE	INTEREST			RETIREMENT			OUTSTANDING DEBT AT END OF 1938			STATE
	TOTAL PAID BY LOCAL RURAL AGENCIES	STATE PAYMENTS ON REIMBURSEMENT OF OBLIGATIONS THAT DUPLICATE LOCAL PAYMENTS	NET LOCAL PAYMENTS NOT DUPLICATED IN STATE FINANCE TABLES	TOTAL PAID BY LOCAL RURAL AGENCIES	STATE PAYMENTS ON REIMBURSEMENT OF OBLIGATIONS THAT DUPLICATE LOCAL PAYMENTS	NET LOCAL PAYMENTS NOT DUPLICATED IN STATE FINANCE TABLES	TOTAL LOCAL RURAL-ROAD OBLIGATIONS	STATE REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL OBLIGATIONS	NET LOCAL RURAL-ROAD OBLIGATIONS NOT DUPLICATED IN STATE BOND TABLES	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
ALABAMA	1,393	-	1,393	2,222	-	2,222	27,481	-	27,481	ALABAMA
ARIZONA	763	-	763	1,269	-	1,269	10,377	-	10,377	ARIZONA
ARKANSAS	-	-	-	-	-	-	-	-	-	ARKANSAS
CALIFORNIA	2,724	-	2,724	5,355	-	5,355	76,728	-	76,728	CALIFORNIA
COLORADO	1	-	1	4	-	4	12	-	12	COLORADO
CONNECTICUT	431	285	146	1,716	1,350	366	19,839	15,716	4,123	CONNECTICUT
DELAWARE	235	235	-	270	270	-	5,680	5,680	-	DELAWARE
FLORIDA	7,426	62	7,364	14,893	9,192	5,701	133,281	55,106	78,175	FLORIDA
GEORGIA	782	-	782	1,029	-	1,029	15,108	-	15,108	GEORGIA
IDAHO	374	-	374	1,028	-	1,028	6,772	-	6,772	IDAHO
ILLINOIS	993	-	993	2,782	-	2,782	21,640	-	21,640	ILLINOIS
INDIANA	940	-	940	4,759	-	4,759	17,544	-	17,544	INDIANA
IOWA	2,557	2,199	358	8,164	6,008	2,156	86,127	79,789	6,338	IOWA
KANSAS	499	-	499	2,273	1,087	1,186	11,904	(1)	11,904	KANSAS
KENTUCKY	1,095	-	1,095	935	-	935	23,816	-	23,816	KENTUCKY
LOUISIANA	1,782	-	1,782	2,198	-	2,198	32,148	-	32,148	LOUISIANA
MAINE	56	-	56	169	-	169	1,301	-	1,301	MAINE
MARYLAND	603	-	603	883	-	883	13,170	-	13,170	MARYLAND
MASSACHUSETTS	33	-	33	136	-	136	856	-	856	MASSACHUSETTS
MICHIGAN	1,219	-	1,219	4,654	-	4,654	24,127	-	24,127	MICHIGAN
MINNESOTA	946	2/ 342	604	3,132	1,452	1,680	19,971	6,226	13,745	MINNESOTA
MISSISSIPPI	2,708	-	2,708	5,619	-	5,619	49,566	-	49,566	MISSISSIPPI
MISSOURI	990	-	990	1,907	-	1,907	20,723	-	20,723	MISSOURI
MONTANA	167	-	167	670	-	670	3,142	-	3,142	MONTANA
NEBRASKA	192	-	192	267	-	267	4,553	-	4,553	NEBRASKA
NEVADA	13	1	12	69	7	62	197	14	183	NEVADA
NEW HAMPSHIRE	15	-	15	88	-	88	388	-	388	NEW HAMPSHIRE
NEW JERSEY	2,727	-	2,727	5,790	-	5,790	60,774	-	60,774	NEW JERSEY
NEW MEXICO	56	-	56	133	-	133	892	-	892	NEW MEXICO
NEW YORK	4,194	-	4,194	9,499	-	9,499	99,944	-	99,944	NEW YORK
NORTH CAROLINA	4,003	-	4,003	2,500	421	2,079	75,000	873	74,127	NORTH CAROLINA
NORTH DAKOTA	46	-	46	392	-	392	1,040	-	1,040	NORTH DAKOTA
OHIO	1,625	-	1,625	6,614	-	6,614	33,425	-	33,425	OHIO
OKLAHOMA	1,215	-	1,215	1,550	-	1,550	22,458	-	22,458	OKLAHOMA
OREGON	905	-	905	1,689	-	1,689	17,885	-	17,885	OREGON
PENNSYLVANIA	4,332	-	4,332	7,933	-	7,933	129,357	-	129,357	PENNSYLVANIA
RHODE ISLAND	7	-	7	15	-	15	205	-	205	RHODE ISLAND
SOUTH CAROLINA	1,500	975	525	4,035	426	3,609	37,765	22,513	15,252	SOUTH CAROLINA
SOUTH DAKOTA	7	-	7	7	-	7	289	-	289	SOUTH DAKOTA
TENNESSEE	3,161	2,075	1,086	3,350	-	3,350	62,247	24,154	38,093	TENNESSEE
TEXAS	10,473	4,362	6,111	21,667	5,955	15,652	209,725	89,009	120,716	TEXAS
UTAH	127	-	127	432	-	432	1,884	-	1,884	UTAH
VERMONT	4	-	4	9	-	9	171	-	171	VERMONT
VIRGINIA	680	-	680	713	-	713	12,292	-	12,292	VIRGINIA
WASHINGTON	265	-	265	965	-	965	5,012	-	5,012	WASHINGTON
WEST VIRGINIA	1,198	-	1,198	1,904	-	1,904	24,531	-	24,531	WEST VIRGINIA
WISCONSIN	1,175	-	1,175	4,732	3,889	843	27,869	21,786	6,083	WISCONSIN
WYOMING	9	-	9	16	-	16	162	-	162	WYOMING
TOTALS	66,626	10,536	56,090	140,376	30,057	110,319	1,449,378	320,866	1,128,512	TOTALS

1/ AMOUNT REPORTED IN PUBLIC ROADS ADMINISTRATION TABLE SB-2, 1938 INCLUDES LANDOWNER'S SHARE OF OUTSTANDING REIMBURSEMENT OBLIGATIONS WHICH CANNOT BE SEGREGATED FROM THE COUNTY AND TOWNSHIP SHARE.

2/ EXCLUDES INTEREST ON REIMBURSEMENT BONDS REFUNDED BY THE STATE, WHICH WERE CONSIDERED STATE OBLIGATIONS.

SOURCES: COLUMNS 1 AND 4 FROM TABLE LD-S-2, 1938, COLUMNS 2 + 12 AND 5 + 8 + 13, RESPECTIVELY. COLUMN 2 CALCULATED FROM PUBLIC ROADS ADMINISTRATION TABLE SF-4, 1938, COLUMN 14. COLUMN 5 CALCULATED FROM PUBLIC ROADS ADMINISTRATION TABLE SF-4, 1938, COLUMN 18, WITH MODIFICATIONS AND REVISIONS AS MADE FOR TABLE SB-202 ISSUED JULY 1947. COLUMN 7 FROM TABLE LD-C-1, 1938, COLUMN 8. COLUMN 8 CALCULATED FROM PUBLIC ROADS ADMINISTRATION TABLE SB-2, WITH REVISIONS AS MADE FOR TABLE SB-202, ISSUED JULY 1947.

TABLE 68.—ADJUSTMENTS TO DEBT-SERVICE PAYMENTS AND OUTSTANDING LONG-TERM DEBT OF LOCAL RURAL-ROAD AGENCIES TO ELIMINATE DUPLICATIONS IN 1939

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-A
1939

STATE	INTEREST			RETIREMENT			OUTSTANDING DEBT AT END OF 1939			STATE
	TOTAL PAID BY LOCAL RURAL AGENCIES	STATE PAYMENTS ON REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL PAYMENTS	NET LOCAL PAYMENTS NOT DUPLICATED IN STATE FINANCE TABLES	TOTAL PAID BY LOCAL RURAL AGENCIES	STATE PAYMENTS ON REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL PAYMENTS	NET LOCAL PAYMENTS NOT DUPLICATED IN STATE FINANCE TABLES	TOTAL LOCAL RURAL-ROAD OBLIGATIONS	STATE REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL OBLIGATIONS	NET LOCAL RURAL-ROAD OBLIGATIONS NOT DUPLICATED IN STATE BOND TABLES	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
ALABAMA	1,372	-	1,372	2,363	-	2,363	30,384	-	30,384	ALABAMA
ARIZONA	591	-	591	917	-	917	9,656	-	9,656	ARIZONA
ARKANSAS	-	-	-	-	-	-	-	-	-	ARKANSAS
CALIFORNIA	3,154	-	3,154	6,939	-	6,939	69,989	-	69,989	CALIFORNIA
COLORADO	1	-	1	4	-	4	8	-	8	COLORADO
CONNECTICUT	409	262	147	1,742	1,350	392	18,292	14,366	3,926	CONNECTICUT
DELAWARE	224	224	-	285	285	-	5,395	5,395	-	DELAWARE
FLORIDA	6,225	108	6,117	11,974	8,816	3,158	129,762	46,207	83,555	FLORIDA
GEORGIA	770	-	770	1,271	-	1,271	13,877	-	13,877	GEORGIA
IDAHO	319	-	319	988	-	988	5,889	-	5,889	IDAHO
ILLINOIS	1,007	-	1,007	3,048	-	3,048	21,774	-	21,774	ILLINOIS
INDIANA	721	-	721	3,702	-	3,702	13,842	-	13,842	INDIANA
IOWA	2,370	2,073	297	7,917	6,623	1,294	79,672	74,502	5,170	IOWA
KANSAS	426	-	426	2,295	923	1,372	11,600	(1/)	11,600	KANSAS
KENTUCKY	1,005	-	1,005	837	-	837	23,266	-	23,266	KENTUCKY
LOUISIANA	1,642	-	1,642	2,359	-	2,359	30,166	-	30,166	LOUISIANA
MAINE	46	-	46	326	-	326	1,049	-	1,049	MAINE
MARYLAND	565	-	565	936	-	936	12,430	-	12,430	MARYLAND
MASSACHUSETTS	30	-	30	144	-	144	712	-	712	MASSACHUSETTS
MICHIGAN	1,024	-	1,024	6,372	-	6,372	20,412	-	20,412	MICHIGAN
MINNESOTA	813	2/ 257	556	2,872	1,204	1,668	17,662	5,022	12,640	MINNESOTA
MISSISSIPPI	2,474	-	2,474	4,472	-	4,472	46,979	-	46,979	MISSISSIPPI
MISSOURI	896	-	896	1,877	-	1,877	19,016	-	19,016	MISSOURI
MONTANA	137	-	137	820	-	820	2,516	-	2,516	MONTANA
NEBRASKA	181	-	181	448	-	448	4,274	-	4,274	NEBRASKA
NEVADA	10	1	9	78	7	71	119	7	112	NEVADA
NEW HAMPSHIRE	23	-	23	50	-	50	444	-	444	NEW HAMPSHIRE
NEW JERSEY	2,503	-	2,503	7,211	-	7,211	56,038	-	56,038	NEW JERSEY
NEW MEXICO	40	-	40	68	-	68	824	-	824	NEW MEXICO
NEW YORK	3,679	-	3,679	10,227	-	10,227	91,621	-	91,621	NEW YORK
NORTH CAROLINA	3,872	-	3,872	2,500	367	2,133	72,500	506	71,994	NORTH CAROLINA
NORTH DAKOTA	41	-	41	66	-	66	1,038	-	1,038	NORTH DAKOTA
OHIO	1,408	-	1,408	4,476	-	4,476	30,347	-	30,347	OHIO
OKLAHOMA	1,161	-	1,161	1,559	-	1,559	20,961	-	20,961	OKLAHOMA
OREGON	828	-	828	2,167	-	2,167	16,210	-	16,210	OREGON
PENNSYLVANIA	3,707	-	3,707	8,904	-	8,904	125,609	-	125,609	PENNSYLVANIA
RHODE ISLAND	9	-	9	28	-	28	232	-	232	RHODE ISLAND
SOUTH CAROLINA	1,243	793	450	3,449	2,715	734	35,667	19,320	16,347	SOUTH CAROLINA
SOUTH DAKOTA	3	-	3	23	-	23	824	-	824	SOUTH DAKOTA
TENNESSEE	3,036	1,442	1,594	6,383	2,579	3,804	59,308	21,581	37,727	TENNESSEE
TEXAS	10,255	5,055	5,200	18,731	9,345	9,386	203,828	84,966	118,862	TEXAS
UTAH	85	-	85	464	-	464	1,496	-	1,496	UTAH
VERMONT	4	-	4	23	-	23	152	-	152	VERMONT
VIRGINIA	660	-	660	575	-	575	11,717	-	11,717	VIRGINIA
WASHINGTON	265	-	265	1,864	-	1,864	3,447	-	3,447	WASHINGTON
WEST VIRGINIA	1,107	-	1,107	1,936	-	1,936	22,565	-	22,565	WEST VIRGINIA
WISCONSIN	1,058	-	1,058	4,796	3,745	1,050	25,803	19,377	6,426	WISCONSIN
WYOMING	8	-	8	17	-	17	145	-	145	WYOMING
TOTALS	61,409	10,215	51,194	140,533	37,960	102,573	1,369,517	291,249	1,078,268	TOTALS

1/ AMOUNT REPORTED IN PUBLIC ROADS ADMINISTRATION TABLE SB-2, 1939 INCLUDES LANDOWNER'S SHARE OF OUTSTANDING REIMBURSEMENT OBLIGATIONS WHICH CANNOT BE SEGREGATED FROM THE COUNTY AND TOWNSHIP SHARE.

2/ EXCLUDES INTEREST ON REIMBURSEMENT BONDS REFUNDED BY THE STATE, WHICH ARE CONSIDERED STATE OBLIGATIONS.

SOURCES: COLUMNS 1 AND 4 FROM TABLE LD-S-2, 1939, COLUMNS 2 + 12 AND 5 + 8 + 13, RESPECTIVELY. COLUMN 2 CALCULATED FROM PUBLIC ROADS ADMINISTRATION TABLE SF-4, 1939, COLUMN 14. COLUMN 5 CALCULATED FROM PUBLIC ROADS ADMINISTRATION TABLE SF-4, 1939, COLUMN 18, WITH MODIFICATIONS AND REVISIONS AS MADE FOR TABLE SB-202 ISSUED JULY 1947. COLUMN 7 FROM TABLE LD-C-1, 1939, COLUMN 8. COLUMN 8 CALCULATED FROM PUBLIC ROADS ADMINISTRATION TABLE SB-2, WITH REVISIONS AS MADE FOR TABLE SB-202, ISSUED JULY 1947.

TABLE 69.—ADJUSTMENTS TO DEBT-SERVICE PAYMENTS AND OUTSTANDING LONG-TERM DEBT OF LOCAL RURAL-ROAD AGENCIES TO ELIMINATE DUPLICATIONS IN 1940

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-A
1940

STATE	INTEREST			RETIREMENT			OUTSTANDING DEBT AT END OF 1940			STATE
	TOTAL PAID BY LOCAL RURAL AGENCIES	STATE PAYMENTS ON REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL PAYMENTS	NET LOCAL PAYMENTS NOT DUPLICATED IN STATE FINANCE TABLES	TOTAL PAID BY LOCAL RURAL AGENCIES	STATE PAYMENTS ON REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL PAYMENTS	NET LOCAL PAYMENTS NOT DUPLICATED IN STATE FINANCE TABLES	TOTAL LOCAL RURAL-ROAD OBLIGATIONS	STATE REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL OBLIGATIONS	NET LOCAL RURAL-ROAD OBLIGATIONS NOT DUPLICATED IN STATE BOND TABLES	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
ALABAMA	1,468	-	1,468	2,765	-	2,765	32,311	-	32,311	ALABAMA
ARIZONA	523	-	523	902	-	902	8,856	-	8,856	ARIZONA
ARKANSAS	-	-	-	-	-	-	-	-	-	ARKANSAS
CALIFORNIA	2,899	-	2,899	5,072	-	5,072	64,917	-	64,917	CALIFORNIA
COLORADO	1	-	1	4	-	4	4	-	4	COLORADO
CONNECTICUT	369	238	131	1,773	1,350	423	16,539	13,016	3,523	CONNECTICUT
DELAWARE	189	189	-	255	255	-	5,140	5,140	-	DELAWARE
FLORIDA	6,366	152	6,214	13,235	9,168	4,067	123,945	37,477	86,468	FLORIDA
GEORGIA	671	-	671	1,158	-	1,158	12,764	-	12,764	GEORGIA
IDAHO	286	-	286	750	-	750	5,153	-	5,153	IDAHO
ILLINOIS	891	-	891	2,985	-	2,985	20,226	-	20,226	ILLINOIS
INDIANA	541	-	541	3,206	-	3,206	10,636	-	10,636	INDIANA
IOWA	2,165	1,925	240	7,545	6,377	1,168	72,591	68,565	4,026	IOWA
KANSAS	378	-	378	2,414	903	1,511	10,932	(1/)	10,932	KANSAS
KENTUCKY	950	-	950	904	-	904	22,759	-	22,759	KENTUCKY
LOUISIANA	1,533	-	1,533	2,027	-	2,027	28,380	-	28,380	LOUISIANA
MAINE	35	-	35	110	-	110	1,019	-	1,019	MAINE
MARYLAND	530	-	530	959	-	959	11,954	-	11,954	MARYLAND
MASSACHUSETTS	25	-	25	153	-	153	559	-	559	MASSACHUSETTS
MICHIGAN	751	-	751	7,554	-	7,554	17,293	-	17,293	MICHIGAN
MINNESOTA	717	240	477	3,037	1,226	1,811	15,013	3,796	11,217	MINNESOTA
MISSISSIPPI	2,321	-	2,321	7,970	-	7,970	44,439	-	44,439	MISSISSIPPI
MISSOURI	821	-	821	1,684	-	1,684	17,419	-	17,419	MISSOURI
MONTANA	128	-	128	631	-	631	2,186	-	2,186	MONTANA
NEBRASKA	162	-	162	382	-	382	3,927	-	3,927	NEBRASKA
NEVADA	6	-	6	26	7	19	109	-	109	NEVADA
NEW HAMPSHIRE	13	-	13	48	-	48	465	-	465	NEW HAMPSHIRE
NEW JERSEY	2,599	-	2,599	6,516	-	6,516	51,482	-	51,482	NEW JERSEY
NEW MEXICO	32	-	32	84	-	84	740	-	740	NEW MEXICO
NEW YORK	3,689	-	3,689	8,732	-	8,732	84,223	-	84,223	NEW YORK
NORTH CAROLINA	3,741	-	3,741	2,500	298	2,202	70,000	208	69,792	NORTH CAROLINA
NORTH DAKOTA	30	-	30	102	-	102	945	-	945	NORTH DAKOTA
OHIO	1,270	-	1,270	3,583	-	3,583	27,909	-	27,909	OHIO
OKLAHOMA	1,245	-	1,245	1,602	-	1,602	19,598	-	19,598	OKLAHOMA
OREGON	750	-	750	1,675	-	1,675	14,535	-	14,535	OREGON
PENNSYLVANIA	3,131	-	3,131	8,380	-	8,380	122,388	-	122,388	PENNSYLVANIA
RHODE ISLAND	7	-	7	84	-	84	148	-	148	RHODE ISLAND
SOUTH CAROLINA	985	692	293	2,967	2,770	217	33,405	16,513	16,892	SOUTH CAROLINA
SOUTH DAKOTA	33	-	33	30	-	30	923	-	923	SOUTH DAKOTA
TENNESSEE	2,770	682	2,088	5,502	4,859	643	55,736	16,722	39,014	TENNESSEE
TEXAS	9,613	4,734	4,879	17,843	6,813	11,030	200,529	85,670	114,859	TEXAS
UTAH	66	-	66	314	-	314	1,197	-	1,197	UTAH
VERMONT	2	-	2	10	-	10	138	-	138	VERMONT
VIRGINIA	591	-	591	751	-	751	10,966	-	10,966	VIRGINIA
WASHINGTON	160	-	160	737	-	737	2,710	-	2,710	WASHINGTON
WEST VIRGINIA	1,014	-	1,014	1,965	-	1,965	20,600	-	20,600	WEST VIRGINIA
WISCONSIN	881	-	881	4,856	3,887	969	22,169	16,227	5,942	WISCONSIN
WYOMING	8	-	8	21	-	21	133	-	133	WYOMING
TOTALS	57,356	8,852	48,504	155,823	37,913	97,910	1,290,010	263,334	1,026,676	TOTALS

1/ AMOUNT REPORTED IN PUBLIC ROADS ADMINISTRATION TABLE SB-2, 1940 INCLUDES LANDOWNER'S SHARE OF OUTSTANDING REIMBURSEMENT OBLIGATIONS WHICH CANNOT BE SEGREGATED FROM THE COUNTY AND TOWNSHIP SHARE.

SOURCES: COLUMNS 1 AND 4 FROM TABLE LD-S-2, 1940, COLUMNS 2 + 12 AND 5 + 8 + 13, RESPECTIVELY. COLUMN 2 CALCULATED FROM PUBLIC ROADS ADMINISTRATION TABLE SF-4, 1940, COLUMN 14. COLUMN 5 CALCULATED FROM PUBLIC ROADS ADMINISTRATION TABLE SF-4, 1940, COLUMN 18, WITH MODIFICATIONS AND REVISIONS AS MADE FOR TABLE SB-202 ISSUED JULY 1947. COLUMN 7 FROM TABLE LD-C-1, 1940, COLUMN 8. COLUMN 8 CALCULATED FROM PUBLIC ROADS ADMINISTRATION TABLE SB-2, WITH REVISIONS AS MADE FOR TABLE SB-202, ISSUED JULY 1947.

TABLE 70.—ADJUSTMENTS TO DEBT-SERVICE PAYMENTS AND OUTSTANDING LONG-TERM DEBT OF LOCAL RURAL-ROAD AGENCIES TO ELIMINATE DUPLICATIONS IN 1941

(AMOUNTS IN THOUSANDS OF DOLLARS)

LD-A
1941

STATE	INTEREST			RETIREMENT			OUTSTANDING DEBT AT END OF 1941			STATE
	TOTAL PAID BY LOCAL RURAL AGENCIES (1)	STATE PAYMENTS ON REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL PAYMENTS (2)	NET LOCAL PAYMENTS NOT DUPLICATED IN STATE FINANCE TABLES (3)	TOTAL PAID BY LOCAL RURAL AGENCIES (4)	STATE PAYMENTS ON REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL PAYMENTS (5)	NET LOCAL PAYMENTS NOT DUPLICATED IN STATE FINANCE TABLES (6)	TOTAL LOCAL RURAL-ROAD OBLIGATIONS (7)	STATE REIMBURSEMENT OBLIGATIONS THAT DUPLICATE LOCAL OBLIGATIONS (8)	NET LOCAL RURAL-ROAD OBLIGATIONS NOT DUPLICATED IN STATE BOND TABLES (9)	
ALABAMA	1,470	-	1,470	3,790	-	3,790	32,705	-	32,705	ALABAMA
ARIZONA	488	-	488	734	-	734	8,122	-	8,122	ARIZONA
ARKANSAS	-	-	-	-	-	-	-	-	-	ARKANSAS
CALIFORNIA	2,605	-	2,605	4,000	-	4,000	58,494	-	58,494	CALIFORNIA
COLORADO	1	-	1	4	-	4	-	-	-	COLORADO
CONNECTICUT	331	215	116	1,706	1,350	356	14,875	11,666	3,209	CONNECTICUT
DELAWARE	215	215	-	220	220	-	4,920	4,920	-	DELAWARE
FLORIDA	6,876	169	6,707	32,981	7,920	25,061	120,493	29,563	90,930	FLORIDA
GEORGIA	603	-	603	1,146	-	1,146	11,962	-	11,962	GEORGIA
IDAHO	244	-	244	664	-	664	4,487	-	4,487	IDAHO
ILLINOIS	833	-	833	3,077	-	3,077	18,454	-	18,454	ILLINOIS
INDIANA	386	-	386	2,490	-	2,490	8,146	-	8,146	INDIANA
IOWA	1,945	1,772	173	8,245	6,582	1,663	64,839	62,261	2,578	IOWA
KANSAS	313	-	313	2,235	621	1,614	10,304	(1/)	10,304	KANSAS
KENTUCKY	1,053	-	1,053	1,946	-	1,946	21,886	-	21,886	KENTUCKY
LOUISIANA	1,418	-	1,418	1,918	-	1,918	27,798	-	27,798	LOUISIANA
MAINE	32	-	32	111	-	111	908	-	908	MAINE
MARYLAND	494	-	494	1,059	-	1,059	11,283	-	11,283	MARYLAND
MASSACHUSETTS	55	-	55	300	-	300	259	-	259	MASSACHUSETTS
MICHIGAN	554	-	554	4,366	-	4,366	14,189	-	14,189	MICHIGAN
MINNESOTA	592	175	417	3,346	1,707	1,639	12,509	2,089	10,420	MINNESOTA
MISSISSIPPI	2,153	-	2,153	6,799	-	6,799	41,629	-	41,629	MISSISSIPPI
MISSOURI	715	-	715	1,385	-	1,385	15,202	-	15,202	MISSOURI
MONTANA	81	-	81	507	-	507	1,679	-	1,679	MONTANA
NEBRASKA	165	-	165	397	-	397	3,545	-	3,545	NEBRASKA
NEVADA	6	-	6	26	-	26	83	-	83	NEVADA
NEW HAMPSHIRE	14	-	14	50	-	50	495	-	495	NEW HAMPSHIRE
NEW JERSEY	2,455	-	2,455	7,153	-	7,153	48,568	-	48,568	NEW JERSEY
NEW MEXICO	33	-	33	50	-	50	690	-	690	NEW MEXICO
NEW YORK	3,486	-	3,486	8,379	-	8,379	78,030	-	78,030	NEW YORK
NORTH CAROLINA	3,609	-	3,609	2,500	168	2,332	67,500	40	67,460	NORTH CAROLINA
NORTH DAKOTA	34	-	34	146	-	146	874	-	874	NORTH DAKOTA
OHIO	1,155	-	1,155	2,736	-	2,736	26,098	-	26,098	OHIO
OKLAHOMA	1,116	-	1,116	1,950	-	1,950	19,106	-	19,106	OKLAHOMA
OREGON	675	-	675	1,500	-	1,500	13,035	-	13,035	OREGON
PENNSYLVANIA	3,031	-	3,031	7,819	-	7,819	118,618	-	118,618	PENNSYLVANIA
RHODE ISLAND	5	-	5	28	-	28	120	-	120	RHODE ISLAND
SOUTH CAROLINA	909	584	325	3,374	2,665	709	30,387	14,032	16,355	SOUTH CAROLINA
SOUTH DAKOTA	90	-	90	58	-	58	936	-	936	SOUTH DAKOTA
TENNESSEE	2,779	533	2,246	9,216	2,590	6,626	51,772	14,137	37,635	TENNESSEE
TEXAS	9,201	3,891	5,310	27,560	9,883	17,677	196,162	82,495	113,667	TEXAS
UTAH	49	-	49	346	-	346	858	-	858	UTAH
VERMONT	3	-	3	5	-	5	133	-	133	VERMONT
VIRGINIA	554	-	554	488	-	488	10,478	-	10,478	VIRGINIA
WASHINGTON	119	-	119	427	-	427	2,283	-	2,283	WASHINGTON
WEST VIRGINIA	926	-	926	1,776	-	1,776	18,824	-	18,824	WEST VIRGINIA
WISCONSIN	701	-	701	4,445	3,643	802	18,401	13,279	5,122	WISCONSIN
WYOMING	6	-	6	17	-	17	116	-	116	WYOMING
TOTALS	54,518	7,554	46,964	163,475	37,349	126,126	1,212,255	234,482	977,773	TOTALS

1/ AMOUNT REPORTED IN PUBLIC ROADS ADMINISTRATION TABLE SB-2, 1941 INCLUDES LANDOWNER'S SHARE OF OUTSTANDING REIMBURSEMENT OBLIGATIONS WHICH CANNOT BE SEGREGATED FROM THE COUNTY AND TOWNSHIP SHARE.

SOURCES: COLUMNS 1 AND 4 FROM TABLE LD-S-2, 1941, COLUMNS 2 + 12 AND 5 + 8 + 13, RESPECTIVELY. COLUMN 2 CALCULATED FROM PUBLIC ROADS ADMINISTRATION TABLE SF-4, 1941, COLUMN 14. COLUMN 5 CALCULATED FROM PUBLIC ROADS ADMINISTRATION TABLE SF-4, 1941, COLUMN 18, WITH MODIFICATIONS AND REVISIONS AS MADE FOR TABLE SB-202 ISSUED JULY 1947. COLUMN 7 FROM TABLE LD-C-1, 1941, COLUMN 8. COLUMN 8 CALCULATED FROM PUBLIC ROADS ADMINISTRATION TABLE SB-2, WITH REVISIONS AS MADE FOR TABLE SB-202, ISSUED JULY 1947.