ANNUAL REPORT OF SECRETARY

OF THE

STATE HIGHWAY DEPARTMENT

Fiscal Year Ending June 30, 1951

Dover, Delaware

To the Chairman and Members of the
State Highway Department
Dover, Delaware

Gentlemen:

I submit herewith a report of the finances of the State Highway Department for the fiscal year ending June 30, 1951 in accordance with Section 10, Chapter 63, Volume 29, Laws of Delaware.

Various statements, which are self-explanatory, are indexed for your convenience.

Respectfully submitted,
LEROY F. HAWKE
Secretary

BALANCE SHEET
STATE HIGHWAY DEPARTMENT
As of June 30, 1951

(Exhibit A)

ASSETS

CURRENT ASSETS		
Cash ....$	1,925.61	
Accounts Receivable (U. S. Govt.)..	842,617.61	
Non-Reverting Highway Balances..	1,241,960.45	
Balance 1950 Highway Improvement Bonds	1,985,159.95	
TOTAL CURRENT ASSETS		$ 4,071,663.62
CAPITAL ASSETS (Jan. 1, 1951)		
Land and Buildings ....$	928,800.00	
Equipment	1,193,416.36	
Public Lands	95,000.00	
Roads and Bridges	36,239,770.00	
TOTAL CAPITAL ASSETS		$38,456,986.36
TOTAL ASSETS		$42,528,649.98

LIABILITIES AND SURPLUS

CURRENT LIABILITIES		
Petty Cash ....$	325.00	
Employee Savings Bond Authorization	1,600.61	
State Share of Unfinished Contracts	2,308,983.60	
Public Lands Development Account	3,316.05	
Supplemental Construction Accounts	210,038.06	
TOTAL CURRENT LIABILITIES		$ 2,524,263.32
SURPLUS		
Available for Highway Construction		1,547,400.30
TOTAL CURRENT LIABILITIES AND SURPLUS..		$ 4,071,663.62
BONDED INDEBTEDNESS		13,308,000.00
CAPITAL SURPLUS		25,148,986.36
TOTAL LIABILITIES AND SURPLUS		$42,528,649.98

COMPARATIVE OPERATING STATEMENT
STATE HIGHWAY DEPARTMENT
July 1, 1950 to June 30, 1951

(Exhibit B)

	July 1, 1949 to June 30, 1950	July 1,1950 to June 30, 1951	Increase or *Decrease
INCOME COLLECTED AND DEPOSITED TO THE STATE TREASURER			
Motor Vehicle Licenses and Fees (Net)	$1,682,303.81	$1,860,438.60	$ 178,134.79
Motor Fuel Tax (Net)	4,200,540.55	4,724,083.83	523,543.28
Dealers and Distributors Licenses	2,350.00	2,307.00	43.00*
State Police Fines	170,500.50	163,267.50	7,233.00*
R/W Rentals and Permit Fees	3,592.18	15,924.43	12,332.25
Special Hauling Permits	13,011.46	16,179.77	3,168.31
Property Rentals	1,244.15	984.00	260.15*
Equipment Rentals	983.36	1,529.36	546.00
Outdoor Advertising Permits	1,766.00	2,261.00	495.00
Federal Aid	2,145,669.11	2,042,524.39	103,144.72*
Miscellaneous Reimbursements	78,875.04	92,814.06	13,939.02
Miscellaneous Sales	17,198.23	25,062.77	7,864.54
Miscellaneous Refunds	677.92	6,972.55	6,294.63
Public Lands Development Account	2,770.83	2,241.63	529.20*
TOTAL INCOME COLLECTED	$8,321,483.14	$8,956,590.89	$ 635,107.75
DISBURSEMENTS			
Maintenance of Roads			
New Castle County	$ 687,784.43	$ 821,219.91	$ 133,435.48
Kent County	493,188.47	561,493.82	68,305.35
Sussex County	683,895.50	840,051.63	156,156.13
Snow Removal	32,463.67	54,874.19	22,410.52
Total Maintenance of Roads	$1,897,332.07	$2,277,639.55	$ 380,307.48
Construction			
Highway Planning Survey	$ 79,441.68	$ 83,225.66	$ 3,783.98
Maintenance Construction	401,421.30	522,542.74	121,121.44
Regular Construction	4,611,173.52	6,806,376.40	2,195,202.88
Supplemental Construction	77,924.11	76,122.84	1,801.27*
Total Construction	$5,169,960.61	$7,488,267.64	$2,318,307.03
Administration	$ 60,054.70	$ 65,805.32	$ 5,750.62
Supplemental Administration	—	250.01	250.01
Pensions	16,113.88	27,887.73	11,773.85
Fixed Charges (Debt Service)	650,041.08	942,121.87	292,080.79
State Police Division	611,457.60	640,649.57	29,191.97
Motor Vehicle Division	267,086.43	325,892.12	58,805.69
Motor Fuel Tax Division	13,200.69	14,712.24	1,511.55
Mosquito Control Division	71,222.91	105,386.79	34,163.88
Outdoor Advertising Division	3,273.58	3,712.84	439.26
Public Lands Development Account	2,960.21	1,193.37	1,766.84*
TOTAL DISBURSEMENTS	$8,762,703.76	$11,893,519.05	$3,130,815.29

COMPARATIVE INCOME AND DISBURSEMENT STATEMENT
STATE HIGHWAY DEPARTMENT
Fiscal Years July 1st to June 30th

(Exhibit C)

	1944-1945	1945-1946	1946-1947	1947-1948	1948-1949	1949-1950	1950-1951
INCOME							
Motor Vehicle Licenses and Fees (Net)	$1,188,801.37	$1,242,746.86	$1,296,851.74	$1,443,799.79	$1,570,585.26	$1,682,303.81	$ 1,860,438.60
Motor Fuel Tax (Net)	1,676,951.74	2,203,426.55	2,635,237.24	2,814,313.87	3,059,900.37	4,200,540.55	4,724,083.83
Dealers and Distributors Licenses	1,981.00	2,317.00	2,557.00	2,498.00	2,574.00	2,350.00	2,307.00
State Police Fines	70,852.50	79,122.00	119,420.60	126,323.00	138,775.50	170,500.50	163,267.50
Right of Way Rentals and Permit Fees	6,213.04	6,919.80	6,882.83	7,137.90	7,582.05	3,592.18	15,924.43
Special Hauling Permits	....	4,074.13	8,250.45	8,695.55	11,119.00	13,011.46	16,179.77
Outdoor Advertising Permits	956.00	1,006.00	1,201.00	1,175.00	1,453.00	1,766.00	2,261.00
Federal Aid	155,203.56	272,183.97	1,047,747.55	1,098,467.29	1,559,036.77	2,145,669.11	2,042,524.39
Public Lands Development Account	2,576.10	6,650.00	4,250.00	250.00	1,035.15	2,770.83	2,241.63
Other Income	26,174.33	87,623.35	55,331.21	45,955.09	53,411.34	98,978.70	127,362.74
Total Income	$3,129,709.64	$3,906,069.66	$5,177,729.62	$5,548,615.49	$6,405,472.44	$8,321,483.14	$ 8,956,590.89
DISBURSEMENTS							
Administration	$ 38,673.72	$ 46,338.06	$ 54,274.47	$ 56,194.82	$ 59,556.48	$ 60,054.70	$ 65,805.32
Supplemental Administration	....	....	....	....	....	....	250.01
Pensions	....	....	....	7,387.60	9,688.21	16,113.88	27,887.73
Maintenance of Roads	1,103,155.88	1,324,536.61	1,334,145.96	1,600,173.41	1,727,666.73	1,897,332.07	2,277,639.55
Fixed Charges (Debt Service)	645,114.38	691,175.62	615,404.38	605,705.62	613,451.88	650,041.08	942,121.87
State Police Division	309,851.55	410,644.82	434,214.32	529,282.89	562,922.16	611,457.60	640,649.57
Motor Vehicle Division	129,323.51	164,351.68	174,705.03	239,920.76	212,742.54	267,086.43	325,892.12
Motor Fuel Tax Division	8,953.66	9,017.58	10,721.59	11,139.84	11,307.40	13,200.69	14,712.24
Mosquito Control Division	20,406.40	20,269.09	24,294.87	70,003.19	83,619.50	71,222.91	105,386.79
Outdoor Advertising Division	2,413.08	2,460.23	2,714.46	2,790.17	3,229.28	3,273.58	3,712.84
Public Lands Development Account	500.00	9,632.56	8,690.36	2,141.45	4,010.94	2,960.21	1,193.37
Construction	544,267.72	1,141,382.31	2,161,329.16	3,631,556.53	4,923,408.11	5,169,960.61	7,488,267.64
Total Disbursements	$2,802,659.90	$3,819,808.56	$4,820,494.60	$6,756,296.28	$8,211,603.23	$8,762,703.76	$11,893,519.05

APPROPRIATION STATEMENT

STATE HIGHWAY DEPARTMENT

July 1, 1950 to June 30, 1951

(Exhibit E)

					Transfers					Disposition of Balances	
Division	Available Funds July 1, 1950	Additions	Temp. Salary Increase H. B. #74	Non-Revenue Receipts	Bond Proceeds	Other	Total Amount Available	Disbursements	Unexpended Balance June 30, 1951	To Construction	Reverted To General Fund
Administration	$ 57,500.00	$ (a) 250.01	$ 1,650.60	$ 151.99	$	$ 9,989.00	$ 69,541.60	$ 66,055.33	$ 3,486.27	$ 3,486.27	$ ......
Mosquito Control Division	79,263.73	(b) 28,500.00	249.90	107.12	......	......	108,120.75	105,386.79	2,733.96	......	2,733.96
Motor Vehicle Division	232,500.00	......	18,600.00	6,942.44	......	76,645.70	334,688.14	325,892.12	8,796.02	8,291.54	504.48
State Police Division	612,500.00	......	30,200.00	7,102.75	......	......	649,802.75	640,649.57	9,153.18	9,122.68	30.50
Motor Fuel Tax Division	12,900.00	......	587.56	......	......	1,515.00	15,002.56	14,712.24	290.32	290.32	......
Outdoor Advertising Division	2,000.00	......	249.90	2,261.00	......	......	4,510.90	3,712.84	798.06	798.06	......
Maintenance of Roads Div.	1,969,500.00	......	6,376.73	34,503.16	......	340,000.00	2,350,379.89	2,277,639.55	72,740.34	72,740.34	......
Construction Div.:											
Appropriation and Balance	1,543,851.34	(c) 80,000.00	13,193.29	2,137,127.00	5,000,000.00	(428,149.70)	8,346,021.93	7,412,144.80	933,877.13	......	......
Hwy. Improvement Bonds—1949	4,988,783.40	......	......	......	(4,988,783.40)	......	......	......	......	......	......
Hwy. Improvement Bonds—1950	......	1,996,376.55	......	......	(11,216.60)	......	1,985,159.95	......	1,985,159.95	......	......
Supplemental Appropriations:											
Dam—McCaulley's Millpond	28,184.13	......	......	......	......	......	28,184.13	18,581.71	9,602.42	......	......
Bridge—Silver Run Creek	20,539.84	......	......	......	......	......	20,539.84	......	20,539.84	......	......
Broadkiln Beach Timber Groins	19,483.03	......	......	......	......	......	19,483.03	19,475.06	7.97	......	7.97
Lewes Beach Timber Groins	19,512.86	......	......	......	......	......	19,512.86	18,812.40	700.46	......	700.46
Slaughter Beach Sand Fill	17,814.23	......	......	......	......	......	17,814.23	17,807.67	6.56	......	6.56
Rehoboth Beach Timber Groins	19,772.71	......	......	......	......	......	19,772.71	1,373.09	18,399.62	......	......
Bethany Beach Timber Groins	19,769.09	......	......	......	......	......	19,769.09	72.91	19,696.18	......	......
Docks—Oak Orchard	30,000.00	......	......	......	......	......	30,000.00	......	30,000.00	......	30,000.00
Dyke Repairs—Delaware River	......	(a) 25,000.00	......	......	......	......	25,000.00	......	25,000.00	......	......
Tidewater Gates—Delaware City	......	(a)100,000.00	......	......	......	......	100,000.00	......	100,000.00	......	......
Sewers—Frederick Douglas School	......	(a) 5,000.00	......	......	......	......	5,000.00	......	5,000.00	......	......
Boundary Marker—Fenwick Island	......	(a) 1,800.00	......	......	......	......	1,800.00	......	1,800.00	......	......
Drainage Ditch—Greenwood #91	......	(a) 8,000.00	......	......	......	......	8,000.00	......	8,000.00	......	......
Drainage Ditch—Ellendale School	......	(a) 2,000.00	......	......	......	......	2,000.00	......	2,000.00	......	......
Public Lands Development:											
Regular Account #1	1,955.91	......	......	......	......	......	1,955.91	......	1,955.91	......	......
Operating Account #2	311.88	......	......	2,241.63	......	......	2,553.51	1,193.37	1,360.14	......	......
Temporary Salary Increase H.B. #74	42,800.00	......	(22,307.98)	......	......	......	20,492.02	......	20,492.02	......	20,492.02
Totals	$9,718,942.15	$2,246,926.56	$48,800.00	$2,190,437.09	$	$	$14,205,105.80	$10,923,509.45	$3,281,596.35	$94,729.21	$54,475.95

( ) Denotes Deduction.
(a) Supplemental Appropriations 1951 General Assembly
(b) Received from State Emergency Fund
(c) Supplemental Appropriation to reimburse Construction Account for money advanced to State Police Pension Board

STATEMENT OF UNFINISHED CONTRACTS
STATE HIGHWAY DEPARTMENT
As of June 30, 1951

(Exhibit D)

Contract Number	Description	Federal Portion	Contract Amount	Payments	Balance Outstanding
425	Leipsic Bridge	47%	$ 222,120.00	$ 83,928.70	$ 138,191.30
816	Blackiston to Clayton	47%	154,662.50	53,486.80	101,175.70
880	Philadelphia Pike (30th St.) ...	47%	428,556.50	64,947.19	363,609.31
913	Dover By-Pass	47%	1,198,169.64	309,553.33	888,616.31
924	Brown's Church to Jacob's School	47%	283,224.50		283,224.50
993	Brandywine Boulevard	47%	522,072.50	203,821.11	318,251.39
1007	Jacob's School to South of Greenwood	47%	833,703.00	277,284.86	556,418.14
1030	Charles W. Cullen Bridge	47%	430,605.00	416,918.48	13,686.52
1043A	Seaford Bridge	47%	17,970.00	14,547.24	3,422.76
1045	Delaware Memorial Bridge Approach	47%	209,215.00	176,471.35	32,743.65
1050	Kenton to Pleasanton	47%	180,703.05	146,114.62	34,588.43
1057	New Castle Avenue Overpass ..	47%	429,489.60	225,474.76	204,014.84
1067	Susan Beach's Corner to Portsville	47%	159,499.50	151,057.86	8,441.64
1070	Farnhurst Interchange	47%	712,349.26	488,900.58	223,448.68
1072	Middletown to Odessa	47%	258,080.30	207,563.69	50,516.61
1082	Brandywine River Crossing ...	State	600,703.75	31,083.53	569,620.22
1096	Rehoboth Beach Timber Groins..	State	16,560.00	3,582.00	12,978.00
1097	Bethany Beach Shore Protection	State	19,600.00	—	19,600.00
	TOTALS		$6,677,284.10	$2,854,736.10	$3,822,548.00

State Share of Balance	$2,308,983.60
Federal Share of Balance	1,513,564.40
	$3,822,548.00

BALANCE OF OUTSTANDING COUNTY HIGHWAY BONDS

As of June 30, 1951

(Exhibit F)

NEW CASTLE COUNTY			KENT COUNTY			SUSSEX COUNTY		
Series	Amount	Interest Rate	Series	Amount	Interest Rate	Series	Amount	Interest Rate
2	$200,000.00	4%	1	$ 5,000.00	5%	1st Ref. 1941	$ 475,000.00	1½%
3	105,000.00	4%	2	25,000.00	5%	2nd Ref. 1941	575,000.00	1½%
4	105,000.00	4½%	3-A	40,000.00	4½%	3	375,000.00	4½%
5	125,000.00	4½%						
8	80,000.00	4½%						
9	90,000.00	4½%						
10	80,000.00	4½%						
	$785,000.00			$70,000.00			$1,425,000.00	

STATE HIGHWAY DEPARTMENT BOND ACCOUNT

As of June 30, 1951

(Schedule A-1)

Date of Issue	Amount	Interest Rate	Payable	DUE SERIALLY From	DUE SERIALLY To	Maturities	Retirements	Balance Remaining
1-1-39	$ 1,250,000.00	1-5/8%	Semi-Annual	1940	1979	$372,000.00	—	$ 878,000.00
*7-1-48	2,500,000.00	1-1/2%	Semi-Annual	—	—	—	—	2,500,000.00
**10-1-49	1,280,000.00	1-2/5%	Semi-Annual	1952	1964	—	—	1,280,000.00
12-1-49	7,000,000.00	1-2/5%	Semi-Annual	1950	1969	350,000.00	—	6,650,000.00
12-1-50	2,000,000.00	1-3/10%	Semi-Annual	1951	1969	—	—	2,000,000.00
	$14,030,000.00					$722,000.00	—	$13,308,000.00

* Term Bonds due 1968. Callable @ 105 after 5 years
** State Highway Refunding Bonds of 1949

STATEMENT OF INCOME COLLECTIONS
MOTOR VEHICLE DIVISION
July 1, 1950 to June 30, 1951

(Schedule B-1)

REGISTRATIONS		
Pleasures	$770,148.50	
Commercials	706,766.33	
Trailers	126,017.88	
Tractors	1,275.00	
Motorcycles	2,395.00	
Dealers	11,156.00	
Extra Weight, etc.	2,388.66	
		$1,620,147.37
LICENSES		
Operators, Chauffeurs and Applications	$134,565.00	
		$ 134,565.00
TITLING		
Titles	$ 70,128.00	
Duplicate Titles	803.00	
Corrected Titles	2,916.00	
Liens	12,818.50	
Satisfactions	4,904.25	
		$ 91,569.75
MISCELLANEOUS		
Duplicate Cards	$ 5,296.50	
Exchange Operators Cards	595.50	
Reference Money	1,526.95	
Bad Check Collection Fees	224.50	
Temporary Vehicle Permits	6,071.00	
Tag Retainer Fees	555.00	
Overage & Surcharge	112.97—	
		$ 14,156.48
TOTAL		$1,860,438.60

STATEMENT OF EXPENDITURES
STATE HIGHWAY DEPARTMENT
ADMINISTRATION
July 1, 1950 to June 30, 1951

(Schedule B-2)

Regular Appropriation	$57,500.00
Supplemental Appropriation	250.01
Addition—House Bill No. 74	1,650.60
Addition—Non-Revenue Receipts	151.99
Addition—Transfer from Construction Account	9,350.20
Addition—Transfer from Motor Vehicle Division	638.80
Total Amount Available	$69,541.60

EXPENDITURES

SALARIES AND WAGES	
Regular Employees	$38,555.59
OFFICE EXPENSE	
Postage	$ 1,510.87
Premiums	634.25
Telephone and Telegraph	1,174.03
Supplies	734.20
Printing and Stationery	2,809.10
Association Dues	400.00
Miscellaneous	361.54
TOTAL OFFICE EXPENSE	$ 7,623.99
TRAVEL	
Officers	$ 494.85
Miscellaneous Employees	135.11
TOTAL TRAVEL	$ 629.96
OPERATION	
Household Supplies	$ 424.97
Fuel	261.18
Power	632.88
Water	37.28
Motor Supplies and Expenses	558.80
Delaware Safety Council	10,000.00
Janitors Services	3,447.51
Miscellaneous	21.92
TOTAL OPERATION	$15,384.54

STATEMENT OF EXPENDITURES
STATE HIGHWAY DEPARTMENT
ADMINISTRATION
July 1, 1950 to June 30, 1951
(Continued)

(Schedule B-2)

REPAIRS AND REPLACEMENTS		
Building	$ 1,581.91	
Furniture and Fixtures	726.67	
Motor Vehicles	351.81	
Office Equipment	122.94	
TOTAL REPAIRS AND REPLACEMENTS	$ 2,783.33	
EQUIPMENT		
Furniture and Fixtures	$ 179.47	
Office Equipment	898.45	
TOTAL EQUIPMENT	$ 1,077.92	
TOTAL EXPENDITURES		$66,055.33
BALANCE TO CONSTRUCTION ACCOUNT		$ 3,486.27

STATEMENT OF EXPENDITURES
STATE HIGHWAY DEPARTMENT
CONSTRUCTION
July 1, 1950 to June 30, 1951

(Schedule B-2½)

Regular Construction:		
Balance July 1, 1950		$ 543,851.34
Appropriation		1,000,000.00
House Bill No. 74		13,193.29
State Highway Improvement Bonds—1949		4,988,783.40
State Highway Improvement Bonds—1950		1,996,376.55
Non-Revenue Receipts		2,137,127.00
Reimbursement for Money Advanced to State Police Pension Board		80,000.00
Total		$ 10,759,331.58
Deduct:		
Transfer to Administration	$ 9,350.20	
Transfer to Motor Vehicle Division	77,284.50	
Transfer to Motor Fuel Tax Division	1,515.00	
Transfer to Maintenance Div.	340,000.00	428,149.70
Total Available—Regular Construction		$ 10,331,181.88
Supplemental Construction—Appropriations		316,875.89
TOTAL AMOUNT AVAILABLE		$ 10,648,057.77

EXPENDITURES

Regular Construction:		
Engineering General	$ 284,769.22	
Laboratory Expense	49,895.20	
Highway Planning Survey	83,225.66	
Preliminary Surveys and Plans	241,689.05	
Engineering and Inspection	370,553.36	
Rights of Way	657,607.25	
Maintenance Construction	522,542.74	
Contracts	5,201,862.32	
Total Regular Construction	$ 7,412,144.80	
Supplemental Construction—Contracts	76,122.84	
TOTAL EXPENDITURES		$ 7,488,267.64
BALANCE JUNE 30, 1951		$ 3,159,790.13
Regular Construction	$ 2,919,037.08	
Supplemental Construction	210,038.06	
Reverted to General Fund—Supplemental Construction	30,714.99	

STATEMENT OF EXPENDITURES
STATE HIGHWAY DEPARTMENT
MAINTENANCE
July 1, 1950 to June 30, 1951

(Schedule B-3)

Regular Appropriation	$1,969,500.00	
Appropriation—House Bill No. 74	6,376.73	
Addition—Transfer from Construction	340,000.00	
Addition—Non-Revenue Receipts	34,503.16	
TOTAL AMOUNT AVAILABLE		$2,350,379.89

EXPENDITURES

	New Castle County	Kent County	Sussex County	Totals	
Primary System	$189,191.51	$146,837.06	$266,800.37	$602,828.94	
Secondary System	226,200.89	108,562.59	166,426.17	501,189.65	
Bridges	70,522.98	8,701.94	54,699.40	133,924.32	
Office Expense	7,931.59	1,961.33	3,784.74	13,677.66	
Operation	240,160.40	140,856.81	190,183.11	571,200.32	
Repairs and Replacements	106,970.33	140,668.92	123,608.41	371,247.66	
Equipment	19,595.97	18,746.39	45,228.64	83,571.00	
TOTALS	$860,573.67	$566,335.04	$850,730.84		$2,277,639.55
BALANCE TO CONSTRUCTION ACCOUNT					$ 72,740.34

MAINTENANCE COST — NEW CASTLE COUNTY
STATE HIGHWAY DEPARTMENT
July 1, 1950 to June 30, 1951

(Schedule B-3A)

	Labor	Material	Total Cost	Dual	Paved	Macadam	Dirt	Bridges	Miscellaneous
PRIMARY SYSTEM									
District No. 1	$ 18,492.05	$ 4,256.82	$ 22,748.87	$ 7,645.44	$ 14,452.11	$ 651.32			
District No. 2	2,757.18	1,403.90	4,161.08	—	3,993.47	167.61			
District No. 3	11,656.78	5,718.96	17,375.74	2,173.31	13,718.93	1,483.50			
District No. 4	5,519.90	2,991.56	8,511.46	208.00	8,011.07	292.39			
District No. 5	16,519.69	6,950.47	23,470.16	12,022.26	8,398.46	3,049.44			
District No. 6	17,462.20	4,405.06	21,867.26	7,297.03	14,330.47	239.76			
District No. 7	13,773.59	8,459.84	22,233.43	9,600.73	7,531.85	5,100.85			
District No. 8	14,550.43	7,123.81	21,674.24	9,107.38	11,865.19	701.67			
District No. 9	18,802.51	13,691.16	32,493.67	8,026.80	23,408.13	1,058.74			
District No. 10	4,708.64	9,946.96	14,655.60	89.56	12,540.28	2,025.76			
Total Primary System	$124,242.97	$ 64,948.54	$189,191.51	$ 56,170.51	$118,249.96	$ 14,771.04			
SECONDARY SYSTEM									
District No. 21	$ 14,364.59	$ 8,962.71	$ 23,327.30			$ 23,327.30	$ —		
District No. 22	10,597.91	10,920.85	21,518.76			21,228.19	290.57		
District No. 23	15,934.41	9,765.90	25,700.31			25,064.25	636.06		
District No. 24	9,420.53	9,726.43	19,146.96			17,835.93	1,311.03		
District No. 25	13,671.63	10,657.91	24,329.54			23,285.17	1,044.37		
District No. 26	16,603.96	11,558.69	28,162.65			28,105.22	57.43		
District No. 27	14,069.77	7,027.71	21,097.48			20,075.76	1,021.72		
District No. 28	18,025.03	10,026.81	28,051.84			26,407.24	1,644.60		
District No. 29	9,557.98	5,348.31	14,906.29			11,855.57	3,050.72		
District No. 30	6,173.79	13,154.70	19,328.49			17,125.11	2,203.38		
District No. 31	—	500.00	500.00			500.00	—		
District No. 32	131.27	—	131.27			131.27	—		
Total Secondary System	$128,550.87	$ 97,650.02	$226,200.89			$214,941.01	$ 11,259.88		

MAINTENANCE COST — NEW CASTLE COUNTY
STATE HIGHWAY DEPARTMENT
July 1, 1950 to June 30, 1951
(Continued)

(Schedule B-3A)

	Labor	Material	Total Cost	Dual	Paved	Macadam	Dirt	Bridges	Miscellaneous
BRIDGES									
#100 South Market Street..	$ 17,588.43	$ 1,266.03	$ 18,854.46					$ 18,854.46	
#101 Newport	4,626.43	160.74	4,787.17					4,787.17	
#102 New Castle	—	—	—					—	
#103 Newark	40.00	25.50	65.50					65.50	
#104 Wilmington Causeway.	—	920.04	920.04					920.04	
#105 Cranston Viaduct	109.10	420.15	529.25					529.25	
#106 Heald St. Overpass...	64.38	735.96	800.34					800.34	
#110 Flemings	1,404.18	255.88	1,660.06					1,660.06	
#111 Fenimore	1,343.45	132.83	1,476.28					1,476.28	
#112 Third Street	15,768.46	2,100.26	17,868.72					17,868.72	
#113 Seventh Street	4,525.17	1,033.32	5,558.49					5,558.49	
#114 Eleventh Street	3,367.08	754.04	4,121.12					4,121.12	
#115 Sixteenth Street	2,156.57	1,020.11	3,176.68					3,176.68	
#116 N. Market Street	1,429.47	—	1,429.47					1,429.47	
#117 Wilmington Street ...	2,520.30	1,361.73	3,882.03					3,882.03	
#118 Augustine Street	2,017.34	614.95	2,632.29					2,632.29	
#119 Newport Pike	—	155.75	155.75					155.75	
#120 Rising Sun Lane	—	75.00	75.00					75.00	
#121 Rockland	—	104.04	104.04					104.04	
#122 Marshallton	—	288.00	288.00					288.00	
New Castle Overhead.	336.00	77.29	413.29					413.29	
Elsmere Overpass	—	1,725.00	1,725.00					1,725.00	
Total Bridges	$ 57,296.36	$ 13,226.62	$ 70,522.98					$ 70,522.98	

OFFICE EXPENSE									
Rent	$ —	$ 1,980.00	$ 1,980.00						$ 1,980.00
Postage	—	435.75	435.75						435.75
Fire Insurance	—	104.54	104.54						104.54
Printing & Stationery	—	751.46	751.46						751.46
Telephone & Telegraph	—	4,125.93	4,125.93						4,125.93
Miscellaneous	—	533.91	533.91						533.91
Total Office Expense	$ —	$ 7,931.59	$ 7,931.59						$ 7,931.59
OPERATION									
Operation of Buildings	$ 12,678.89	$ 2,045.40	$ 14,724.29						$ 14,724.29
Auto Operation	—	37,315.49	37,315.49						37,315.49
Traffic Service	27,483.18	58,921.94	86,405.12						86,405.12
Snow Removal	31,414.71	7,949.05	39,363.76						39,363.76
Highway Beautification	153.18	315.78	468.96						468.96
Fire Insurance	—	48.24	48.24						48.24
Engineering Maintenance	34,799.05	283.95	35,083.00						35,083.00
Gas Tax Refund Account	—	(190.04)	(190.04)						(190.04)
Outside Work	—	396.29	396.29						396.29
Miscellaneous Operation	2,365.07	11,063.39	13,428.46						13,428.46
Compensation Insurance	—	3,667.40	3,667.40						3,667.40
Fort Christiana Park	8,657.72	791.71	9,449.43						9,449.43
Total Operation	$117,551.80	$122,608.60	$240,160.40						$240,160.40
OTHER COSTS									
Repairs to Buildings	$ 940.28	$ 2,377.92	$ 3,318.20						$ 3,318.20
Repairs to Equipment	—	1,187.19	1,187.19						1,187.19
Auto Maintenance	32,178.95	17,976.59	50,155.54						50,155.54
Wilmington City Streets	1,936.73	2,153.33	4,090.06						4,090.06
Miscellaneous Repairs	419.12	42.73	461.85						461.85
Replacement of Equipment	—	47,757.49	47,757.49						47,757.49
Plant & Equipment	—	19,595.97	19,595.97						19,595.97
Total Other Costs	$ 35,475.08	$ 91,091.22	$126,566.30						$126,566.30
GRAND TOTALS	$463,117.08	$397,456.59	$860,573.67	$ 56,170.51	$118,249.96	$229,712.05	$ 11,259.88	$ 70,522.98	$374,658.29

( ) Denotes Deduction.

MAINTENANCE COST — KENT COUNTY
STATE HIGHWAY DEPARTMENT
July 1, 1950 to June 30, 1951

(Schedule B-3B)

	Labor	Material	Total Cost	Dual	Paved	Macadam	Dirt	Bridges	Miscellaneous
PRIMARY SYSTEM									
District No. 1	$ 12,841.15	$ 4,072.28	$ 16,913.43	$ 4,476.18	$ 11,046.78	$ 1,390.47			
District No. 2	11,226.60	11,629.41	22,856.01	80.76	19,089.61	3,685.64			
District No. 3	16,422.22	2,655.56	19,077.78	3,098.93	12,458.72	3,520.13			
District No. 4	12,825.21	1,676.82	14,502.03	156.48	11,275.01	3,070.54			
District No. 5	13,572.74	4,438.83	18,011.57	—	15,207.00	2,804.57			
District No. 6	11,365.37	3,898.85	15,264.22	—	13,145.25	2,118.97			
District No. 7	10,341.55	3,393.97	13,735.52	91.20	11,285.15	2,359.17			
District No. 8	11,955.93	5,619.41	17,575.34	—	12,295.71	5,279.63			
District No. 9	7,717.60	1,183.56	8,901.16	—	6,801.55	2,099.61			
Total Primary System ...	$108,268.37	$ 38,568.69	$146,837.06	$ 7,903.55	$112,604.78	$ 26,328.73			
SECONDARY SYSTEM									
District No. 21	$ 11,385.89	$ 2,130.72	$ 13,516.61			$ 62.14	$ 13,454.47		
District No. 22	7,829.73	1,184.60	9,014.33			133.79	8,880.54		
District No. 23	15,920.67	1,754.90	17,675.57			158.44	17,517.13		
District No. 24	11,143.36	1,919.08	13,062.44			31.20	13,031.24		
District No. 25	7,991.45	1,230.60	9,222.05			49.15	9,172.90		
District No. 26	10,964.37	1,409.55	12,373.92			66.25	12,307.67		
District No. 27	7,257.91	970.20	8,228.11			15.15	8,212.96		
District No. 28	8,600.80	1,253.11	9,853.91			242.41	9,611.50		
District No. 29	11,113.81	916.94	12,030.75			89.70	11,941.05		
District No. 30	2,829.41	755.49	3,584.90			17.55	3,567.35		
Total Secondary System..	$ 95,037.40	$ 13,525.19	$108,562.59			$ 865.78	$107,696.81		

BRIDGES									
#100 Milford	$ 5,453.98	$ 416.71	$ 5,870.69					$ 5,870.69	
#101 Barkers Landing	2,563.87	262.58	2,826.45					2,826.45	
#110 Little Creek	4.80	—	4.80					4.80	
#111 Lebanon Bridge	—	—	—					—	
Total Bridges	$ 8,022.65	$ 679.29	$ 8,701.94					$ 8,701.94	
OFFICE EXPENSE									
Postage	—	$ 105.00	$ 105.00						$ 105.00
Insurance Premiums	—	—	—						—
Telephone & Telegraph	—	763.45	763.45						763.45
Printing & Stationery	—	892.01	892.01						892.01
Miscellaneous	—	200.87	200.87						200.87
Total Office Expense	—	$ 1,961.33	$ 1,961.33						$ 1,961.33
OPERATION									
Operation of Buildings	$ 4,815.94	$ 1,876.51	$ 6,692.45						$ 6,692.45
Auto Operation	3,984.22	39,342.33	43,326.55						43,326.55
Traffic Service	12,450.53	17,843.29	30,293.82						30,293.82
Snow Removal	2,936.77	1,904.45	4,841.22						4,841.22
Highway Beautification	15,189.69	2,326.87	17,516.56						17,516.56
Fire Insurance	—	—	—						—
Engineering Maintenance	19,898.64	464.09	20,362.73						20,362.73
Gas Tax Refund Account		(34.10)	(34.10)						(34.10)
Outside Work	1,321.48	705.86	2,027.34						2,027.34
Miscellaneous	4,213.76	7,949.08	12,162.84						12,162.84
Compensation Insurance	—	3,667.40	3,667.40						3,667.40
Auto Insurance	—	—	—						—
Total Operation	$ 64,811.03	$ 76,045.78	$140,856.81						$140,856.81
OTHER COSTS									
Repairs to Buildings	$ 1,374.03	$ 4,229.53	$ 5,603.56						$ 5,603.56
Repairs to Equipment	4,115.32	7,533.65	11,648.97						11,648.97
Auto Maintenance	44,700.13	22,437.28	67,137.41						67,137.41
Replacements of Equipment	—	56,068.22	56,068.22						56,068.22
Miscellaneous Repairs	—	210.76	210.76						210.76
Plant & Equipment	16.00	18,730.39	18,746.39						18,746.39
Total Other Costs	$ 50,205.48	$109,209.83	$159,415.31						$159,415.31
GRAND TOTALS	$326,344.93	$239,990.11	$566,335.04	$ 7,903.55	$112,604.78	$ 27,194.51	$107,696.81	$ 8,701.94	$302,233.45

( ) Denotes Deduction.

MAINTENANCE COST — SUSSEX COUNTY
STATE HIGHWAY DEPARTMENT
July 1, 1950 to June 30, 1951

(Schedule B-3C)

	Labor	Material	Total Cost	Dual	Paved	Macadam	Dirt	Bridges	Miscellaneous
PRIMARY SYSTEM									
District No. 1	$ 12,989.45	$ 12,572.78	$ 25,562.23		$ 21,496.69	$ 4,065.54			
District No. 2	24,539.69	4,801.56	29,341.25		21,136.95	8,204.30			
District No. 3	22,615.59	24,490.50	47,106.09		41,926.76	5,179.33			
District No. 4	16,559.58	8,518.68	25,078.26		16,370.78	8,707.48			
District No. 5	12,639.71	11,950.26	24,589.97		18,441.96	6,148.01			
District No. 6	13,997.73	19,990.18	33,987.91		20,032.60	13,955.31			
District No. 7	21,391.07	9,101.12	30,492.19		20,250.55	10,241.64			
District No. 8	11,912.36	16,597.26	28,509.62		19,439.15	9,070.47			
District No. 9	15,235.96	6,896.89	22,132.85		12,098.35	10,034.50			
Total Primary System ...	$151,881.14	$114,919.23	$266,800.37		$191,193.79	$ 75,606.58			
SECONDARY SYSTEM									
District No. 21	$ 13,576.42	$ 3,144.27	$ 16,720.69			$ 109.96	$ 16,610.73		
District No. 22	12,814.20	1,226.68	14,040.88			109.96	13,930.92		
District No. 23	10,537.39	724.98	11,262.37			129.96	11,132.41		
District No. 24	14,953.52	1,327.53	16,281.05			123.18	16,157.87		
District No. 25	11,698.36	914.22	12,612.58			123.18	12,489.40		
District No. 26	17,193.09	2,668.90	19,861.99			127.78	19,734.21		
District No. 27	17,740.48	4,211.34	21,951.82			1,336.76	20,615.06		
District No. 28	11,165.96	829.05	11,995.01			123.18	11,871.83		
District No. 29	24,190.55	2,366.21	26,556.76			1,024.21	25,532.55		
District No. 30	14,038.34	1,104.68	15,143.02			123.53	15,019.49		
Total Secondary System..	$147,908.31	$ 18,517.86	$166,426.17			$ 3,331.70	$163,094.47		

BRIDGES					
#150 Dewey Beach Cutoff..	$ 2,676.81	$ 970.39	$ 3,647.20	$ 3,647.20	
#151 Seaford	5,233.77	967.11	6,200.88	6,200.88	
#152 Laurel	2,423.07	398.32	2,821.39	2,821.39	
#153 Rehoboth	2,433.15	357.02	2,790.17	2,790.17	
#154 Lewes	8,814.94	2,432.16	11,247.10	11,247.10	
#155 Broadkiln	2,519.66	273.76	2,793.42	2,793.42	
#156 Charles W. Cullen ...	7,688.03	534.45	8,222.48	8,222.48	
#157 Silver Lake Bridge....	5.40	206.38	211.78	211.78	
#158 Tulls Crossing	48.26	101.09	149.35	149.35	
#159 High Street	—	33.53	33.53	33.53	
#161 Poplar St., Laurel ...	2,718.23	811.64	3,529.87	3,529.87	
#162 Delaware Ave., Laurel	99.48	366.14	465.62	465.62	
#163 Bethel	4,153.72	1,467.51	5,621.23	5,621.23	
#164 Cedar Creek	2,086.46	13.83	2,100.29	2,100.29	
#165 Woodland Ferry	4,587.86	277.23	4,865.09	4,865.09	
Total Bridges	$ 45,488.84	$ 9,210.56	$ 54,699.40	$ 54,699.40	
OFFICE EXPENSE					
Rent	$ —	$ 120.00	$ 120.00		$ 120.00
Insurance Premium	—	—	—		—
Postage		333.80	333.80		333.80
Printing & Stationery	—	606.68	606.68		606.68
Telephone & Telegraph ...	—	2,007.85	2,007.85		2,007.85
Miscellaneous	—	716.41	716.41		716.41
Total Office Expense	—	$ 3,784.74	$ 3,784.74		$ 3,784.74
OPERATION					
Operation of Buildings	$ 14,876.27	$ 4,172.87	$ 19,049.14		$ 19,049.14
Auto Operation	—	55,508.42	55,508.42		55,508.42
Traffic Service	23,998.30	13,814.08	37,812.38		37,812.38
Snow Removal	7,564.43	3,114.78	10,679.21		10,679.21
Highway Beautification	12,015.23	496.33	12,511.56		12,511.56
Fire Insurance	—	—	—		—
Engineering Maintenance ..	32,285.67	—	32,285.67		32,285.67
Gas Tax Refund Account...	—	523.25	523.25		523.25
Miscellaneous Operation ...	11,372.70	6,773.34	18,146.04		18,146.04
Storm Damage	—	—	—		—
Compensation Insurance ...	—	3,667.44	3,667.44		3,667.44
Auto Insurance	—	—	—		—
Total Operation	$102,112.60	$ 88,070.51	$190,183.11		$190,183.11

MAINTENANCE COST — SUSSEX COUNTY
STATE HIGHWAY DEPARTMENT
July 1, 1950 to June 30, 1951
(Continued)

(Schedule B-3C)

	Labor	Material	Total Cost	Dual	Paved	Macadam	Dirt	Bridges	Miscellaneous
OTHER COSTS									
Repairs to Buildings	$ 4,119.45	$ 2,789.26	$ 6,908.71						$ 6,908.71
Repairs to Equipment	27,530.09	26,615.25	54,145.34						54,145.34
Auto Maintenance	31,717.57	24.296.19	56,013.76						56,013.76
Miscellaneous Repairs	—	401.98	401.98						401.98
Replacements of Equipment.	—	6,138.62	6,138.62						6,138.62
Plant & Equipment	—	45,228.64	45,228.64						45,228.64
Total Other Costs	$ 63,367.11	$105,469.94	$168,837.05						$168,837.05
GRAND TOTALS	$510,758.00	$339,972.84	$850,730.84	—	$191,193.79	$ 78,938.28	$163,094.47	$ 54,699.40	$362,804.90

STATEMENT OF EXPENDITURES
STATE HIGHWAY DEPARTMENT
(DEBT SERVICE)
July 1, 1950 to June 30, 1951

(Schedule B-4)

STATE HIGHWAY DEPARTMENT BONDS			
Maturities	$481,000.00		
Interest	180,989.37		$661,989.37
COUNTY BONDS			
New Castle			
Maturities	$100,000.00		
Interest	37,320.00	$137,320.00	
Kent			
Maturities	$ 30,000.00		
Interest	4,250.00	$ 34,250.00	
Sussex			
Maturities	$ 75,000.00		
Interest	33,562.50	$108,562.50	
			280,132.50
TOTAL			$942,121.87

STATEMENT OF EXPENDITURES
STATE HIGHWAY DEPARTMENT
MOSQUITO CONTROL DIVISION
July 1, 1950 to June 30, 1951

(Schedule B-5)

Balance July 1, 1950		$ 79,263.73
Addition—Transfer from State Emergency Fund		28,500.00
Addition—House Bill No. 74		249.90
Addition—Non-Revenue Receipts		107.12
TOTAL AMOUNT AVAILABLE		$108,120.75
EXPENDITURES		
SALARIES AND WAGES		
Regular Employees	$ 44,433.69	
OFFICE EXPENSE		
Supplies	$ 53.85	
Postage	6.00	
Premiums	215.38	
Printing and Stationery	16.09	
Telephone and Telegraph	255.69	
Miscellaneous	131.20	
TOTAL OFFICE EXPENSE	$ 678.21	
TRAVEL		
Miscellaneous Employees	$ 467.15	
OPERATIONS		
Fuel	$ 78.50	
Household Supplies	151.18	
Motor Vehicle Supplies and Expense	1,663.86	
Water	52.94	
Power	101.80	
Aerial Spraying and Spray Oil	36,914.13	
Auto Insurance	221.85	
University of Delaware Research	3,706.72	
Gas Tax Refund Account	49.10	
Miscellaneous	66.38	
TOTAL OPERATIONS	$ 43,006.46	

STATEMENT OF EXPENDITURES
STATE HIGHWAY DEPARTMENT
MOSQUITO CONTROL DIVISION
July 1, 1950 to June 30, 1951

(Continued)

(Schedule B-5)

REPAIRS AND REPLACEMENTS		
Buildings	$ 403.40	
Machinery	537.71	
Office Equipment	10.14	
Motor Vehicles	1,159.39	
Small Tools	88.85	
Miscellaneous	1,368.32	
TOTAL REPAIRS AND REPLACEMENTS	$ 3,567.81	
EQUIPMENT		
Machinery	$ 2,687.87	
Motor Vehicles	8,216.70	
TOTAL EQUIPMENT	$ 10,904.57	
PERMANENT IMPROVEMENTS		
Buildings	$ 2,328.90	
TOTAL EXPENDITURES		$105,386.79
BALANCE JUNE 30, 1951		$ 2,733.96
REVERTED TO GENERAL FUND	$ 2,733.96	

STATEMENT OF EXPENDITURES
STATE HIGHWAY DEPARTMENT
OUTDOOR ADVERTISING DIVISION
July 1, 1950 to June 30, 1951

(Schedule B-6)

Regular Appropriation		$2,000.00
Addition—House Bill No. 74		249.90
Addition—Non-Revenue Receipts		2,261.00
TOTAL AMOUNT AVAILABLE		$4,510.90
EXPENDITURES		
SALARIES AND WAGES		
Regular Employees	$3,037.50	
OFFICE EXPENSE		
Printing and Stationery	$ 152.75	
TRAVEL		
Inspector	$ 339.00	
OPERATIONS		
Outdoor Advertising Tags	$ 183.59	
TOTAL EXPENDITURES		$3,712.84
BALANCE TO CONSTRUCTION ACCOUNT		$ 798.06

STATEMENT OF EXPENDITURES
STATE HIGHWAY DEPARTMENT
STATE POLICE DIVISION
July 1, 1950 to June 30, 1951

(Schedule B-7)

Regular Appropriation		$612,500.00
Addition—House Bill No. 74		30,200.00
Addition—Non-Revenue Receipts		7,102.75
TOTAL AMOUNT AVAILABLE		$649,802.75
EXPENDITURES		
SALARIES AND WAGES		
Regular Employees	$479,782.70	
OFFICE EXPENSE		
Advertising	$ 312.47	
Supplies	1,497.97	
Postage	486.56	
Premiums	6,001.35	
Printing and Stationery	3,581.59	
Telephone and Telegraph	6,779.68	
Miscellaneous	1,404.16	
TOTAL OFFICE EXPENSE	$ 20,063.78	
TRAVEL		
Officers	$ 516.85	
Regular Employees	3,192.17	
Returning Escapees	101.36	
TOTAL TRAVEL	$ 3,810.38	

STATEMENT OF EXPENDITURES
STATE HIGHWAY DEPARTMENT
STATE POLICE DIVISION
July 1, 1950 to June 30, 1951

(Continued)

(Schedule B-7)

OPERATION		
Household Supplies	$ 719.09	
Medical Supplies	1,014.02	
Fuel	2,392.23	
Wearing Apparel	13,024.77	
Motor Supplies and Expenses	39,729.43	
Water	185.58	
Power	3,705.78	
Auto Insurance	1,260.22	
Radio Service	12,046.07	
Police School	3,439.59	
Pension Fund	8,924.39	
Gas Tax Refund Account	(161.54)	
Miscellaneous	6,450.40	
TOTAL OPERATION	$ 92,730.03	
REPAIRS AND REPLACEMENTS		
Buildings	$ 5,161.42	
Furniture and Fixtures	299.19	
Office Equipment	167.49	
Motor Vehicles	31,756.34	
Machinery	1,559.44	
Small Tools	74.98	
Miscellaneous	1,199.92	
TOTAL REPAIRS AND REPLACEMENTS	$ 40,218.78	
EQUIPMENT		
Furniture and Fixtures	$ 153.71	
Office Equipment	50.99	
Books and Maps	43.80	
Motor Vehicles	2,770.00	
Small Tools	652.93	
Miscellaneous	372.47	
TOTAL EQUIPMENT	$ 4,043.90	
TOTAL EXPENDITURES		$640,649.57
BALANCE JUNE 30, 1951		$ 9,153.18
REVERTED TO GENERAL FUND	$ 30.50	
TRANSFERRED TO CONSTRUCTION ACCOUNT	$9,122.68	

( ) Denotes Deduction.

STATEMENT OF EXPENDITURES
STATE HIGHWAY DEPARTMENT
MOTOR VEHICLE DIVISION
July 1, 1950 to June 30, 1951

(Schedule B-8)

Regular Appropriation	$232,500.00
Addition—House Bill No. 74	18,600.00
Addition—Non-Revenue Receipts	6,942.44
Addition—Transfer from Construction Account	77,284.50
TOTAL	$335,326.94
Deduct—Transfer to Administration Account	638.80
TOTAL AMOUNT AVAILABLE	$334,688.14

EXPENDITURES

SALARIES AND WAGES	
Regular Employees	$216,428.56
OFFICE EXPENSE	
Supplies	$ 3,664.00
Postage	5,822.26
Printing and Stationery	5,982.76
Telephone and Telegraph	5,578.06
Premiums	944.15
Freight, Express & Drayage	23.25
Miscellaneous	396.46
TOTAL OFFICE EXPENSE	$ 22,410.94
TRAVEL	
Officers	$ 1,335.28
Miscellaneous Employees	173.75
TOTAL TRAVEL	$ 1,509.03
OPERATION	
Fuel	$ 1,229.29
Household Supplies	1,075.16
Motor Supplies and Expenses	1,756.10
Wearing Apparel	923.08
Water	262.64
Power	4,044.46
Auto Insurance	112.49
Licenses	59,139.29
Gas Tax Refund Account	10.69
Janitors Services	2,249.20
Miscellaneous	1,149.30
TOTAL OPERATION	$ 71,951.70

STATEMENT OF EXPENDITURES
STATE HIGHWAY DEPARTMENT
MOTOR VEHICLE DEPARTMENT
July 1, 1950 to June 30, 1951

(Continued)

(Schedule B-8)

REPAIRS AND REPLACEMENTS		
Buildings, Walks and Roads	$ 5,316.09	
Office Equipment	1,622.14	
Furniture and Fixtures	154.40	
Motor Vehicles	2,500.06	
Machinery	287.40	
Miscellaneous	126.78	
TOTAL REPAIRS AND REPLACEMENTS	$ 10,006.87	
EQUIPMENT		
Furniture and Fixtures	$ 182.84	
Office Equipment	2,319.23	
Testing Apparatus	1,038.00	
Miscellaneous	44.95	
TOTAL EQUIPMENT	$ 3,585.02	
TOTAL EXPENDITURES		$325,892.12
BALANCE JUNE 30, 1951		$ 8,796.02
REVERTED TO GENERAL FUND	$ 504.48	
TRANSFERRED TO CONSTRUCTION ACCOUNT	$ 8,291.54	

STATEMENT OF EXPENDITURES
STATE HIGHWAY DEPARTMENT
MOTOR FUEL TAX DIVISION
July 1, 1950 to June 30, 1951

(Schedule B-9)

Regular Appropriation		$ 12,900.00
Addition—House Bill No. 74		587.56
Addition—Transfer from Construction		1,515.00
TOTAL AMOUNT AVAILABLE		$ 15,002.56
EXPENDITURES		
SALARIES AND WAGES		
Regular Employees	$ 12,067.26	
OFFICE EXPENSE		
Postage	$ 376.97	
Printing and Stationery	953.86	
Telephone and Telegraph	153.06	
Office Supplies	172.64	
Association Dues	50.00	
Miscellaneous	17.49	
TOTAL OFFICE EXPENSE	$ 1,724.02	
TRAVEL		
Miscellaneous Employees	$ 912.54	
REPAIRS AND REPLACEMENTS		
Office Equipment	$ 3.50	
Motor Vehicles	4.92	
TOTAL REPAIRS AND REPLACEMENTS	$ 8.42	
TOTAL EXPENDITURES		$ 14,712.24
BALANCE TO CONSTRUCTION ACCOUNT		$ 290.32

RECEIPTS AND EXPENDITURES STATEMENT
STATE HIGHWAY DEPARTMENT
PUBLIC LANDS SPECIAL ACCOUNT
July 1, 1950 to June 30, 1951

(Schedule B-10)

Balance July 1, 1950		$2,267.79
Addition—Non-Revenue Receipts		2,241.63
TOTAL AMOUNT AVAILABLE		$ 4,509.42
EXPENDITURES		
Indian River Trailer Park:		
Repairs & Replacements to Buildings	$ 94.44	
Electrical Service & Supplies	115.07	
Plumbing Services, Water & Sewer Systems	354.24	
Operation & Maintenance of Buildings	16.73	
Equipment	125.00	
Maintenance Labor	322.79	
Miscellaneous	165.10	
TOTAL EXPENDITURES		$1,193.37
BALANCE JUNE 30, 1951		$3,316.05

ANALYSIS OF GASOLINE GALLONAGE
AS SHOWN BY DISTRIBUTORS' REPORTS OF SALES
Fiscal Year July 1, 1950 to June 30, 1951

DESCRIPTION			TOTAL
INVENTORIES AND RECEIPTS			
Inventories beginning of year		8,504,987	
Receipts:			
Imported from other States	129,489,875		
Direct Sales to Delaware Customers from Other States	39,429,801.8		
Tax-Free Receipts from Distributors within State	42,176,986		
Diesel Fuel and Blends	589,036.6		
Audit Adjustments	(32,415.9)		
Total Receipts		211,653,283.5	
Total Gallons to Account For			220,158,270.5
SALES, TRANSFERS, STOCK LOSS AND INVENTORIES			
Taxable Gallons:			
Gasoline Sales	102,979,049.3		
Diesel Fuel and Blends	588,767.6		
Distributors Own Use	462,572.1		
Audit Adjustments	(32,415.9)		
Total Taxable Gallons		103,997,973.1	
Tax-Exempt Gallons:			
Exported to Other States	62,649,506.8		
Sales to United States Government	763,303.6		
Tax-Free Sales to Distributors within State	42,173,636		
Total Tax-Exempt Gallons		105,586,446.4	
Stock Loss		1,123,668	
Inventories End of Year		9,450,183	
Total Gallons Accounted For			220,158,270.5

( ) Denotes Deduction.

NOTE: Stock Loss equals sixty-two one hundredths of one percent (.0062) of Distributors Stock handled in Delaware.

STATEMENT OF GASOLINE TAX
SHOWING GROSS COLLECTIONS, REFUNDS AND NET COLLECTIONS
Fiscal Year July 1, 1950 to June 30, 1951

	Gross Collections	Refunds	Net Collections
July	$ 470,758.67	$ 35,734.10	$ 435,024.57
August	462,772.46	39,938.47	422,833.99
September	479,642.24	33,069.09	446,573.15
October	435,920.07	28,738.54	407,181.53
November	410,988.75	32,901.29	378,087.46
December	417,314.39	57,191.74	360,122.65
January	396,889.17	44,162.39	352,726.78
February	*382,100.89	51,935.24	330,165.65
March	350,215.77	36,014.41	314,201.36
April	435,687.26	30,443.43	405,243.83
May	**442,147.06	24,750.57	417,396.49
June	490,304.61	35,778.24	454,526.37
Totals	$ 5,174,741.34	$450,657.51	$ 4,724,083.83

* Includes Penalty and Interest in Amount of $1,960.39.
** Includes Penalty in Amount of $3.35.

Percent of Refunds to Gross Tax Collections.. 8.712%

COMPARATIVE STATEMENT
GASOLINE TAX REFUNDS
Fiscal Years July 1st to June 30th

Kind of Refund	1950-1951	1949-1950	1948-1949	1947-1948	1946-1947
AGRICULTURE	$262,243.36	$226,636.59	$175,326.30	$155,518.24	$127,077.60
Increase or Decrease	35,606.77+	51,310.29+	19,808.06+	28,440.64+	
Percent	15.71	29.27	12.74	22.38	
COMMERCIAL	76,383.41	69,482.03	53,849.04	39,857.76	29,316.52
Increase or Decrease	6,901.38+	15,632.99+	13,991.28+	10,541.24+	
Percent	9.93	29.03	35.10	35.96	
GOVERNMENTAL	72,583.91	62,150.99	52,830.47	47,577.95	42,557.06
Increase or Decrease	10,432.92+	9,320.52+	5,252.52+	5,020.89+	
Percent	16.79	17.64	11.04	11.80	
BOATS	14,687.64	12,951.27	9,822.56	9,402.56	8,996.24
Increase or Decrease	1,736.37+	3,128.71+	420.00+	406.32+	
Percent	13.41	31.85	4.47	4.52	
DOMESTIC	—	—	36.16	39.84	57.20
Increase or Decrease	—	36.16−	3.68−	17.36−	
Percent	—	100.00	9.24	30.35	
AIRPLANE	24,759.19	27,356.46	42,724.68	70,042.08	43,485.04
Increase or Decrease	2,597.27−	15,368.22−	27,317.40−	26,557.04+	
Percent	9.49	35.97	39.00	61.07	
TOTALS	$450,657.51	$398,577.34	$334,589.21	$322,438.43	$251,489.66
Increase or Decrease	52,080.17+	63,988.13+	12,150.78+	70,948.77+	
Percent	13.07	19.12	3.77	28.21	
NUMBER OF REFUND CLAIMS	5,673	5,641	5,367	5,167	4,916
Increase or Decrease	32+	274+	200+	251+	
Percent	0.57	5.11	3.87	5.11	

COMPARATIVE STATEMENT OF GASOLINE TAX
GROSS COLLECTIONS
Fiscal Years July 1st to June 30th

	1950-1951	1949-1950	1948-1949	1947-1948	1946-1947
July	$ 470,758.67	$ 395,609.99	$ 306,588.94	$ 278,067.58	$ 249,002.82
August	462,772.46	414,262.20	324,767.05	298,421.86	270,530.07
September	479,642.24	421,240.31	303,209.23	285,274.93	267,294.61
October	435,920.07	390,921.42	292,545.82	268,860.48	240,785.00
November	410,988.75	374,534.18	275,046.32	273,224.05	248,023.69
December	417,314.39	368,562.34	262,945.71	235,475.25	225,390.60
January	396,889.17	367,651.68	263,438.16	253,498.65	225,361.84
February	382,100.89	335,274.98	243,816.63	220,536.93	209,206.91
March	350,215.77	317,511.32	229,345.37	197,818.13	185,600.77
April	435,687.26	383,321.96	283,116.05	257,705.93	228,326.72
May	442,147.06	400,427.45	299,999.66	280,022.08	257,287.63
June	490,304.61	429,800.06	309,670.64	287,846.43	279,916.24
TOTALS	$5,174,741.34	$4,599,117.89	$3,394,489.58	$3,136,752.30	$2,886,726.90
Increase	$ 575,623.45	$1,204,628.31	$ 257,737.28	$ 250,025.40	
Percent of Increase	12.52	35.49	8.22	8.66	

COMPARATIVE STATEMENT OF TAX-EXEMPT GALLONS

(Sales to United States Government)

Fiscal Years July 1st to June 30th

	1950-1951	1949-1950	1948-1949	1947-1948	1946-1947
July	59,496	48,910	23,438	30,419	35,809
August	85,369	26,590	41,809	30,250	18,517
September	59,623	68,914	36,177	24,555	37,529
October	57,345	79,138	17,305	18,752	39,563
November	77,402	33,073	21,116	30,498	45,463
December	32,861	24,431	33,060	25,120	20,204
January	40,628	31,602	23,465	25,474	30,569
February	53,207	24,230	33,676	28,907	38,484
March	70,553	21,613	19,385	20,874	20,511
April	39,916	25,032	25,945	33,687	41,498
May	62,957	47,527	32,237	28,662	34,222
June	81,330	83,771	20,382	19,613	33,798
TOTALS	720,687	514,831	327,995	316,811	396,167
Increase or Decrease	205,856+	186,836+	11,184+	79,356−	
Percent	39.99+	56.96+	3.53+	20.03−	

STATEMENT OF GASOLINE TAX REFUNDS

Fiscal Year July 1, 1950 to June 30, 1951

Month	Total	Agriculture	Commercial	Governmental	Boats	Airplane
July	$ 35,734.10	$ 23,380.65	$ 6,280.85	$ 1,021.50	$ 1,020.40	$ 4,030.70
August	39,938.47	21,488.26	6,727.86	8,091.07	1,118.55	2,512.73
September	33,069.09	20,251.63	6,185.57	2,785.15	520.35	3,326.39
October	28,738.54	16,204.59	5,830.40	2,891.00	2,888.55	924.00
November	32,901.29	22,557.49	4,910.50	1,477.85	3,013.20	942.25
December	57,191.74	45,151.44	7,082.45	2,293.85	2,289.95	374.05
January	44,162.39	30,368.24	5,499.50	3,014.50	1,082.75	4,197.40
February	51,935.24	22,444.01	4,356.93	23,540.55	1,183.40	410.35
March	36,014.41	15,858.16	8,416.17	10,533.00	281.85	925.23
April	30,443.43	14,407.22	10,683.41	1,146.58	862.12	3,344.10
May	24,750.57	15,743.33	6,011.45	2,102.25	364.41	529.13
June	35,778.24	14,388.34	4,398.32	13,686.61	62.11	3,242.86
TOTALS	$450,657.51	$262,243.36	$ 76,383.41	$ 72,583.91	$ 14,687.64	$ 24,759.19
Percent of Total		58.19	16.95	16.11	3.26	5.49