

THE CLEVELAND - CLIFFS IRON COMPANY
LAND DEPARTMENT
ANNUAL REPORT OF LAND AGENT
YEAR 1940

MS 86-100
2055

#2055

Negaunee, Michigan

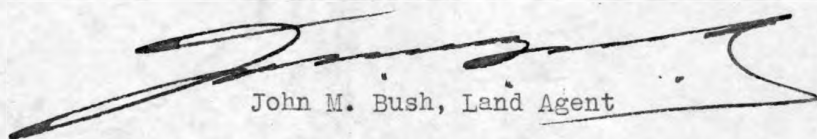
Mr. E. B. Greene, President
14th Floor, Union Commerce Building
Cleveland, Ohio

ANNUAL REPORT FOR 1940

Dear Sir:

I submit herewith Annual Report of Operations of the
Land Department for the year 1940.

Very truly yours,

A handwritten signature in dark ink, appearing to read 'John M. Bush', is written over a faint rectangular stamp or box.

John M. Bush, Land Agent

JMB:HW

A N N U A L R E P O R T

LAND DEPARTMENT, NEGAUNEE, MICHIGAN

FISCAL YEAR 1940

THE CLEVELAND-CLIFFS IRON COMPANY

ARCTIC IRON COMPANY

BUNKER HILL MINING COMPANY

THE CLIFFS POWER & LIGHT COMPANY

SUPERIOR REALTY COMPANY

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LAND DEPARTMENT REPORT FOR THE YEAR ENDING

DECEMBER 31, 1940

GENERAL:

Activities of the Land Department have been continued during the current year along practically the same lines as heretofore, and consist in a general way of the following units, to wit:

1. Supervising and looking after the large land holdings of The Cleveland-Cliffs Iron Company, Arctic Iron Company, Michigamme property, Bunker Hill Mining Company, and Superior Realty Company.
2. Management of the lands of the Michigan Mineral Land Company.
3. Operating Grand Island, Game Preserve, and Hotel Williams.
4. Operating Retail Yard at Munising, Michigan.
5. Looking after lots and rented buildings under charge of the Land Department.
6. Looking after the lands of The Cliffs Power and Light Company.
7. Looking after the lot leases in the different cities and towns which are under the jurisdiction of the Mining Department.
8. Careful supervision of company lands, looking for and prevention of trespasses of every kind, protecting timber lands and forest products from fire, sale and lease of lots in the various cities and villages, sale of timber land and stumpage, collection of rents and moneys from such sales and leases, and the study of conditions surrounding the communities in which the Company is engaged in business, with a view of encouraging proper improvements, etc.

It is also the duty of the Land Department to look after land titles and, in particular, it is charged with the difficult proposition of assessments made upon Company lands and the taxes levied thereon, together with the proper payment of taxes when due.

MINERAL LANDS:

The Land Department continues to carry a large acreage of mineral lands for the benefit of the Mining Department, paying the taxes thereon and otherwise looking after them.

WOOD SUPPLY FOR CHEMICAL PLANT:

The Land Department continues to carry a large acreage of timber lands and secures its supply of wood for the Chemical Plant, and in doing so, we continue to pay a large amount of taxes and other expenses in caring for these lands.

LAND AND TIMBER SALES AND LEASES:

There was one large, outstanding sale of timber land--13,557.55 acres of the so-called Weber lands to the Ford Motor Company, at a consideration of \$271,151.00, on which we have received a first payment of \$200,000.00 cash, and the balance is to be paid as soon as titles have been cleared.

There were a number of lesser sales, which will be covered later on in this report.

TIMBER AND FOREST PRODUCTS SALES:

The attached statement shows the sales and shipments of forest products during the year.

RAILROAD TIES:

During the year what shipments of hardwood ties to the railroads were made went through The Munising Wood Products Company, as well as ourselves.

The prices for 1940, as compared with 1939 and 1938, are as follows:

	1940	1939	1938
No. 4 Hardwood	\$.88	\$.80	\$.88
No. 3 Hardwood	.78	.70	.78
No. 2 Hardwood	.68	.60	.68
No. 1 Hardwood	.57	.49	.57
Serviceable Rejects Hardwood	.45	.37	.45

MINING DEPARTMENT

The following statement shows the quantities of the different forest products sold to the Mining Department during the year:

<u>By Our Contractors:</u>			
Hardwood Mine Timber	763,141 feet	\$23.31	\$17,786.41
Hemlock Mine Timber	77,855 feet	16.70	131.20
Cedar Lagging	263,493 lin. ft.	.75	1,976.23
Spruce Trestle Legs	3,474 lin. ft.	.226	785.22
Tamarack Cribbing	683 lin. ft.	.035	23.91
Tamarack Poles	637 lin. ft.	1.25	7.96
<u>By Stumpage Operators:</u>			
Hardwood Mine Timber	119,175 feet	25.52	3,041.84
Hemlock Mine Timber	3,189 feet	19.41	61.89
Lagging	1,241,414 lin. ft.	.746	9,259.74
Tamarack and Spruce Poles	204,407 lin. ft.	1.22	2,485.01
Tamarack Cribbing	5,221 lin. ft.	.035	181.84

MUNISING RETAIL YARD:

We operated the Retail Yard in the City of Munising during the year 1940.

The following results during the year are reported:

Total Sales	\$59,729.76
Cost of Products Sold	<u>55,414.34</u>
Gross Profit	4,315.42
Less General Expense	<u>2,113.38</u>
	2,202.04
Less Commissions Paid	<u>960.06</u>
Net Profit before Depreciation	1,241.98
Depreciation	<u>601.32</u>
Profit after Depreciation	\$ 640.66

During the year there was some lumber sawed by portable saw mill owned by the Hancock Lumber Company, from logs delivered by contractors. The lumber sawed from the logs delivered and cost of same piled in the yard, as follows:

Specie	Feet	Per M	Amount
No. 4 and Better Hemlock	542,860	17.835	\$ 9,681.99
No. 4 and Better Pine	49,937	21.897	1,093.48
Spruce	3,246	17.218	55.89
Maple	7,064	22.617	159.77
Totals	603,107	18.224	\$10,991.13

PLANING MILL:

The Planing Mill at the Retail Yard was operated throughout the year. The following statement shows the quantities of lumber worked for the current year, with the previous years for comparison:

	1940 Feet	1939 Feet	1938 Feet	1937 Feet	1936 Feet	1935 Feet
Hardwood	1,145	1,600	400	1,470	3,700	7,025
Softwood	1,506,362	1,846,098	854,796	1,590,646	943,013	902,068
Custom	93,175	128,839	111,754	-	91,618	53,508
Totals	1,600,682	1,976,537	966,950	1,592,116	1,038,331	962,601

The following statement shows the amount of lumber sold through this Retail Yard for the year 1940:

Manufactured Softwood	1,748,317 feet
Manufactured Hardwood	<u>2,235 feet</u>
Total Manufactured	1,750,552 feet
Purchased	<u>None</u>
Grand Total	1,750,552 feet

CLIFFS DOW CHEMICAL COMPANY:

All of the chemical wood going into this plant is being provided by jobbers and delivered by trucks or railroad to the plant at Marquette, Michigan. The Land Department sells stumpage to some of these contractors at a rate of 36¢ per cord, and this stumpage is collected for us by the Chemical Company.

During the year this Department furnished the Cliffs Dow, either by direct shipment or through jobbers, 27,271.45 cords of chemical wood.

COMPENSATION CASES:

As of December 31, 1940, there are seven cases upon which the Company pays compensation. Six of these cases were injuries in the logging operations, and one was injured on Grand Island. These injuries were all previous to 1940.

The attached detailed statement shows ten minor injuries during the year. These cases are all closed. One old case was re-opened during the year, and petition was made by another for a hearing before the full Labor Board, the outcome of which we will not know until the hearing is held.

The statement also shows an expense of \$4,944.58 during the year 1940, of which amount \$4,904.83 was on previous years' cases, as compared with total expense in 1939 of \$287.91. The reserve account at the end of 1940 shows \$7,782.00, as compared with \$11,502.22 at the end of 1939.

The following statement shows the cases open as of December 31, 1940, and the estimated compensation still due and explanation of the estimate in each case:

Acc. No.	Name of Injured	Date Injured	Total Liability	Paid to 12/31/40	Balance Due	Balance Due Made Up Of:
1391	John Hytinen	2/ 7/31	\$ 1,456.56	\$ 1,456.56	None	
1511	Ben Gasper	1/20/33	3,500.00	2,898.00	\$ 602.00	86 wks @ \$7.00
1789	Eino Karasti	5/21/36	9,000.00	4,338.00	4,662.00	259 " 18.00
1794	Albert R. Bovan	3/28/36	4,858.87	10.87	4,848.00	303 " 16.00
1816	Dan Hall	9/18/36	3,234.08	644.96	2,589.12	279 " 9.28
1841	John M. Maki	11/21/36	3,348.38	1,776.12	1,572.26	254 " 6.19
2033	Solomon Makela	11/10/38	1,060.81	836.69	224.12	52 " 4.31
2036	Arne J. Vartti	10/18/39	9,000.00	1,134.00	7,866.00	437 " 18.00
	Totals		\$35,458.70	\$13,095.20	\$22,363.50	

Explanation of Balance Due:

- Case 1391. This party has petitioned the Department of Labor and Industry for hearing for further compensation. This will probably be called for hearing within a month. We are quite confident that the Board will rule in our favor and are therefore not showing any further liability. However, if the Board rules against us, the amount should not be any more than \$400.00 to \$500.00.
- Case 1511. This man is now 77 years of age and quite crippled up and there is no doubt of the liability being as shown, if he lives the balance of the period, i. e. 86 weeks.
- Case 1789. This man received a very severe fracture of the skull and there has been no apparent improvement in his condition for the past two years. Therefore, the balance due on this case will undoubtedly be all paid.
- Case 1794. This case was up for hearing before the Deputy Labor Commissioner in January, 1940, and his award was against us for payment of \$16.00 per week beginning with January 4, 1940. We immediately appealed the case for hearing before the full Board, but it has dragged on and will not be heard by the full Board much before February, 1941.
- Case 1816. This case was re-opened the first part of 1940 on petition by the injured to the Department of Labor and Industry. On re-examination by our doctors, it was discovered that he was in such a condition due to his injury that he probably would never be able to do the work again that he was doing at the time of injury. We commenced payment of compensation, and the balance due shown without a doubt will all be paid, if he lives the whole 279 weeks.
- Case 1841. The balance due on this case is in accordance with agreement entered into with the injured and will all be paid if he lives the balance of the period--namely, 254 weeks.
- Case 2033. This party is receiving compensation on the basis of 40% disability. We have estimated this disability to last another year.
- Case 2036. This case will last the total period of 500 weeks, or balance due him of 437 weeks. This man received a broken back with complete severance of the spinal cord. He is paralyzed from the hips down. He is 24 years of age and is married.

FORESTRY AND CONSERVATION:

We keep in very close touch with both State and Federal authorities on the subject of forestry and conservation, and during the year your Land Agent attended a number of conferences. The Land Agent continues as Chairman of the Conservation Committee of the Northern Hemlock and Hardwood Manufacturers Association and is also on the Executive Committee of the National Lumber Manufacturers Association.

THE CLEVELAND-CLIFFS IRON COMPANY
Land Department

ANNUAL COMPARATIVE STATEMENT OF PERSONAL INJURY EXPENSE
YEARS 1940 AND 1939

Accident No.	Name of Injured	Date of Injury	Department	Occupation	Location	C or N/C	Hospital Medical, and Miscellaneous	Compensation		Total Expense for the Year	Status as of Dec. 31, 1940
								Ins. Co.	The C.C.I.Co.		
1391	John Hytinen	2/ 7/31	Logging	Sawyer	Camp 159-2	C			\$ 176.40	\$ 176.40	Up for hearing by Deputy Comm'r
1511	Ben Gasper	1/20/33	"	Teamster	Camp 154-1	C			364.00	364.00	Open
1579	James Steele	11/ 7/33	"	Roadman	Camp 154-1	C		\$850.00		850.00	Closed
1789	Eino Karasti	5/21/36	"	Sawyer	Camp 196-8	C	\$ 15.00		936.00	951.00	Open
1794	Albert R. Bovan	3/28/36	"	Loader Engr	Camp 196-8	C	22.00			22.00	Up for re-hearing by full Board
1816	Dan Hall	9/16/36	"	Teamster	Camp 196-8	C	117.79		538.24	656.03	Open
1841	John M. Maki	11/21/36	"	B.S. Helper	Camp 196-8	C			328.07	328.07	254 weeks left
2033	Solomon Makela	11/10/38	Grand Island	Laborer	Grand Island	C			273.58	273.58	Open
2036	Arne J. Vartti	10/18/39	Logging	Sawyer	Larsen and Wikstrom	C			1,134.00	2,128.75	Open
2037	James F. McCallum	12/20/39	Retail Yard	Planing Mill Laborer	Munising	N/C	5.00			5.00	Closed
Total Expense in 1940 on Previous Years' Cases							\$1,154.54	\$850.00	\$3,750.29	\$5,754.83	
2038	Helgard B. Lundbom	1/ 9/40	Retail Yard	Ldg Lumber	Munising	N/C	\$ 2.00			\$ 2.00	Closed
2039	Lloyd Cook	1/10/40	do.	Misc. Laborer	"	N/C	10.00			10.00	Closed
2040	Martin Severson	5/29/40	"	Pil. Lumber	"	N/C	3.75			3.75	Closed
2041	Albert Gagnon	6/11/40	"	Repair. Track	"	N/C	9.00			9.00	Closed
2042	Elsie Johnson	6/28/40	Hotel Williams	Chambermaid	Grand Island	N/C					Closed
2043	William Bushey	7/17/40	Land Operating	Land Looker	In woods	C		\$ 9.00		9.00	Closed
2044	Lorraine M. Allie	9/ 2/40	Hotel Williams	Laundress	Grand Island	N/C	2.00			2.00	Closed
2045	Charlotte M. Nyquist	9/ 3/40	do.	Chambermaid	do.	N/C					Closed
2046	Ole Severson	11/ 7/40	Retail Yard	Pil. Lumber	Munising	N/C	2.00			2.00	Closed
2047	Edward D. Smith	11/ 7/40	do.	Teamster	"	N/C	2.00			2.00	Closed
Total Expense in 1940 on 1940 Cases							\$ 30.75		\$ 9.00	\$ 39.75	
GRAND TOTAL EXPENSE--YEAR 1940							\$1,185.29	\$850.00	\$3,759.29	\$5,794.58	

DISTRIBUTION OF HOSPITAL, MEDICAL, AND MISCELLANEOUS EXPENSES:		1940	1939	ANALYSIS OF ACTUAL COST TO COMPANY		1940	1939
<u>Hospitals:</u>				Hospital, Medical and Miscl. Expense		\$1,185.29	\$ 324.84
Munising Hospital, Munising, Michigan		\$ 10.00	\$ 5.00	Compensation Payments by the Company		3,759.29	2,547.07
St. Luke's Hospital, Marquette, Michigan		511.75	80.05	Total Actual Expense		\$4,944.58	\$2,871.91
Ishpeming Hospital, Ishpeming, Michigan		112.29	76.75	STATISTICAL INFORMATION:			
Total Hospitals		\$ 634.04	\$161.80	Payroll--All Operations		\$91,327.36	\$69,331.92
<u>Doctors:</u>				Rate per \$100.00 of Payroll on Actual Expense		\$ 5.42	\$ 4.14
C. B. Wickstrom, M. D., Munising, Michigan		\$ 20.00		Compensable Accidents		1	2
Harry B. McCrary, M. D., Munising, Michigan		3.00		Non-compensable Accidents		10	-
B. C. Baron, M. D., Munising, Michigan		2.00		Total Number of Accidents		11	2
P. N. Wharton, M. D., Munising, Michigan			\$ 10.50	Average Number of Employees		54	29
L. B. Ruggles, D. D. S., Munising, Michigan			50.00	Total Cost per Person Employed		\$ 91.56	\$ 99.03
O. I. Niemi, M. D., Marquette, Michigan		315.00		Number of Accidents per Person Employed		.20	.069
E. R. Elzinga, M. D., Marquette, Michigan		158.00		RESERVE SET UP ON PAYROLLS TO TAKE CARE OF EXPENSE:			
C. L. Hirwas, M. D., Marquette, Michigan			84.00	Balance, Reserve Account, December 31, 1939			\$11,502.22
W. A. Corcoran, M. D., Ishpeming, Michigan		15.00		Reserve Set Up in 1940			1,224.36
Percy P. Hart, M. D., Ishpeming, Michigan		18.50		Total			\$12,726.58
A. W. Erickson, M. D., Ishpeming, Michigan		5.00	5.00	Less Expense in 1940			4,944.58
J. D. Crane, M. D., Ishpeming, Michigan			5.00	Balance of Reserve Account, December 31, 1940			\$ 7,782.00
Total Doctors		\$ 536.50	\$154.50				
Expense of Injured to Doctors for Examination		14.00	8.54				
Drugs		.75					
GRAND TOTAL HOSPITAL, MEDICAL, AND MISCELLANEOUS		\$1,185.29	\$324.84				

THE CLEVELAND-CLIFFS IRON COMPANY
Land Department

LAND DEPARTMENT OFFICE EXPENSE--COMPARATIVE

Account No.	Account of	Year 1940	Year 1939
1	Salaries	\$53,024.02	\$49,066.75
2	Printing and Stationery	957.84	871.33
3	Postage	919.82	699.76
4	Office Furniture and Fixtures	289.33	116.34
5	Office Expenses	3,411.96	3,945.51
6	Telephone and Telegraph	1,041.45	1,027.59
7	Rentals	300.00	300.00
8	Legal Expense	2,391.54	2,371.12
9	Traveling and Entertaining	3,476.37 ✓	2,799.82
10	Donations	512.00	510.00
11	General Welfare	540.00	540.00
13	Automobile Expense	2,649.32	2,792.30
14	Exchange	2.18	10.16
15	Pensions Paid	240.00	240.00
17	Engineering	4,336.66	4,710.46
19	Abstracting and Recording	591.15	26.45
20	Unemployment Insurance Tax	2,511.61	1,843.77
	Federal Old Age Benefit	761.40	539.34
21	Special Expense	2,343.51	2,170.08
22	Safety Department Expenses	-	-
30	Personal Injury	1,001.30	936.62
	Purchasing Department Expense	400.00	400.00
	Group Insurance	276.84	208.69
	Public Liability Insurance	250.00	125.02
	TOTALS	\$82,228.30	\$76,251.11
	Percent of Increase	7.84	11.34
	Total Labor	\$58,551.74	\$54,797.44
	Total Supplies	\$23,676.56	\$21,453.67
	Average Number of Employees	21.7	19.2
	Average Rate per Man per Working Day	\$ 9.47	\$ 9.92
	Grand Total Pay Roll	\$94,469.41	\$72,459.92
	Average Number of Men	53.8	29.4
	Percent of Increase in Pay Roll	30.4	70.2
	Total Acreage--Real Estate and Timber Lands (Incl. Mining & Land Depts. and City Property)	380,048.13	396,236.77
	Cost per Acre for Central Office Expense	\$.216	\$.192
	Taxes Paid, Including City Property but not Including Those Charged to Accounts Receivable	\$81,350.39	\$81,667.84
	Real Estate and Timber Lands Only:		
	Total Acreage--Land Dept. Only, not Incl. City Property	# 367,431.87	383,207.16
	Total Valuations do.	# \$3,947,464.47	\$4,251,704.17
	Total Taxes Paid "	# \$71,359.99	\$76,298.49
	Valuation per Acre "	\$ 10.743	\$ 11.095
	Taxes Paid per Acre "	\$.1942	\$.1991
	Proportion of Central Office Chargeable to Lands	\$76,782.35	\$71,959.07
	Central Office Expense per Acre	\$.2015	\$.1878

We have taken out of these figures the sale of certain Weber lands to Ford Motor Co. This sale was made in Dec., but we paid the 1940 taxes on the lands involved and have decreased these figures as follows:

Acreage sold to Ford Motor Co.	13,557.55
Valuations on Above Lands	\$239,235.00
Taxes Paid on Above Lands	4,920.59
Taxes paid per Acre on Above Lands	\$.3629

THE CLEVELAND-CLIFFS IRON COMPANY
Land Department

OUTGOING LETTERS -- NEGAUNEE OFFICE

Month	1936	1937	1938	1939	1940
January	744	815	879	815	898
February	481	762	679	606	743
March	762	760	1055	559	739
April	932	859	870	745	710
May	927	700	826	1,026	1,107
June	880	947	920	793	951
July	913	1,014	962	752	1,007
August	786	920	1,054	731	991
September	625	671	908	647	838
October	843	1,181	939	953	821
November	799	1,039	895	725	803
December	814	1,125	889	887	834
Totals	9,506	10,793	10876	9,239	10,442

HJT:HW
1/17/41

THE CLEVELAND-CLIFFS IRON COMPANY
Land Department

COMPARATIVE STATEMENT OF REVENUES FOR YEARS 1938, 1939, AND 1940

	1940	1939	1938
Tie Mill Deliveries--To Oct. 31, 1938	-	-	\$ 80,042.37
Deliveries of Forest Products	\$ 471,514.31	\$100,898.59	480,886.48
Idle Expense--Logging Opers. (Sales & Rentals)	12,278.41	-	-
Cook Camp Receipts--To Oct. 31, 1938	-	-	24,633.81
Retail Yard Deliveries	60,660.84	-	36,290.39
Williams Hotel and Cottages	5,749.92	4,640.71	4,811.26
Grand Island Products Sales	4,515.73	3,680.96	3,947.37
Rented Buildings Earnings	6,462.23	7,340.77	7,490.55
Lot Rents--Pendill Location	1,236.00	1,157.00	1,114.00
C. I. M. Co.'s First Add'n	1,828.35	1,861.02	1,874.02
C. I. M. Co.'s Second Add'n	795.00	717.00	711.00
C. I. M. Co.'s Third Add'n	3,189.00	3,199.00	3,173.00
C. I. M. Co.'s Fourth Add'n	240.00	240.00	240.00
C. I. M. Co.'s Fifth Add'n	1,171.00	1,171.00	1,171.00
The Cliffs Sixth Add'n	288.00	285.00	288.00
C. I. M. Co.'s Bancroft Loc.	231.00	233.00	247.00
C. I. M. Co.'s Nebraska Loc.	193.00	193.00	193.00
C. I. M. Co.'s Hard Ore Add'n	2,144.50	2,104.25	2,065.50
C. I. M. Co.'s Hard Ore Loc.	135.00	135.00	135.00
C. I. M. Co.'s Hematite Loc.	30.00	35.00	33.00
Excelsior Iron Company's Add'n	43.00	22.00	13.00
Iron Cliffs Company Salisbury	223.50	224.50	220.50
Iron Cliffs Company Winthrop	156.00	139.75	128.00
Iron Cliffs Company Barnum	1,071.00	1,092.00	1,074.00
Jackson Addition	1,255.25	1,254.25	1,254.25
Munising	537.00	450.84	447.50
Pioneer Iron Company Second	95.00	94.00	94.00
East New York Location	115.00	134.00	134.00
Lake Angeline Location	486.00	486.00	475.00
Gwinn	132.00	70.67	48.00
The C.C.I.Co.'s First Add'n	557.00	510.50	480.00
The C.C.I.Co.'s Second Add'n	111.00	-	-
The C.C.I.Co.'s Harris Add'n	1.00	1.00	1.00
Lobb's Addition	150.00	150.00	150.00
McKenzie Add'n	12.00	7.00	-
North Lake Loc. Lot Rents	315.00	-	-
Land Rents	9,892.60	9,396.35	9,400.58
Miscellaneous Rentals	10.50	25.00	22.47
Real Estate Sales	319,110.20	30,423.13	26,866.26
Town Lot Sales	5,920.00	9,566.00	1,974.50
Cordwood Sales--Other Operations	-	-	-
Forest Products Sales--Outside Parties	556.40	646.42	730.39
Stumpage--Logging Operations	56,750.26	4,665.01	45,770.91
Trespass Cases	380.72	283.67	377.99
Timber Sales (Includes 1939 Logs to Piqua)	32,283.55	108,615.78	65,718.51
Land Products Sales	4,324.69	2,770.47	2,583.06
Royalties Received	739.00	2,159.50	564.70
Miscellaneous Sales	1,846.86	7,400.00	1,051.10
Miscellaneous Earnings	473.86	802.98	1,143.90
Rental of Equipment	-	-	-
TOTALS	\$1,010,210.68	\$309,282.12	\$810,070.37

THE CLEVELAND-CLIFFS IRON COMPANY
Land Department

COMPARISON OF NET PRICES FOR FOREST PRODUCTS DELIVERIES -- 1939 AND 1940

	Unit	1940	1939
<u>SAW LOGS:</u>			
Maple	Per M Ft.	\$17.94	\$17.50
Soft Maple	"	19.00	17.50
Birch	"	18.05	17.50
Basswood	"	19.55	19.25
Beech	"	13.16	13.00
Ash	"	20.35	16.00
Elm	"	16.70	16.00
Cherry	"	17.01	-
Oak	"	18.26	17.50
Hemlock	"	11.62	14.00
Pine	"	17.50	-
Spruce	"	12.50	-
Cedar	"	16.00	16.00
<u>TIES:</u>			
Cedar	Per Pc.	.615	.578
Hemlock	"	.588	-
Sawed Hardwood			
No. 4	F.O.B. C&N.W.Ry	.88	.80
No. 3	"	.78	.70
No. 2	"	.68	.60
No. 1	"	.57	.49
U. R.	"	.45	.37
Cedar Posts	"	.12	-
Seven Foot Lagging	Per 100 Lin.Ft.	.65	.65
Stulls and Cribbing	Per Lin. Ft.	&.75	-
Spruce Poles	Per 100 Lin.Ft.	.03 $\frac{1}{2}$	-
Trestle Legs	Per Lin. Ft.	1.25	-
		.226	-
<u>SLABWOOD:</u>			
Hardwood	Per Cord	5.89	3.23
<u>MINE TIMBER:</u>			
Hemlock	Per M Ft.	16.70	18.89
Maple	"	23.31	21.53
Birch	"	23.31	21.53
Beech	"	23.31	21.53

WGL:HW-4
2/12/41

As has been reported heretofore, Congress has a joint committee which is going into the matter of Federal regulation of the remaining forests of the United States, and these hearings were continued during the past year, and it is expected that this report will be made to Congress early in 1941.

UPPER PENINSULA DEVELOPMENT BUREAU:

This bureau continues its active work and is financed not only by subscriptions from individuals and corporations but also from State advertising funds. It is doing good work for the Upper Peninsula of Michigan. Your Land Agent continues as a member of the Executive Board of this organization and keeps in close touch with its operations.

NORTHERN HEMLOCK AND HARDWOOD MANUFACTURERS ASSOCIATION,
NATIONAL HARDWOOD LUMBER ASSOCIATION:

We continue our membership in these organizations in order to keep in close touch with timber owners and lumber manufacturers, and during the year a number of meetings were attended.

NATIONAL FORESTS:

Due to lack of funds the Federal Government has acquired very few lands for National Forests in Michigan during the past several years. Our Company has a large acreage of Federal lands for sale in these National Forests, and we hope to be able to dispose of them to the National Government when funds are available for purchase.

FOREST FIRES:

It is a pleasure to be able to report again that we have had no forest fires of importance during the past year, and there was no loss of timber.

TAXES:

The matter of taxes has always been a heavy burden on this Department as our holdings are scattered over such a large area and it requires very close attention on the part of our staff to keep in touch with the taxing and spending officers of the different political divisions. Statements are attached showing the assessed valuations and taxes for the year 1940, as compared with the year 1939.

ALGER COUNTY TAXPAYERS' ASSOCIATION
THIRTEENTH ANNUAL REPORT
FOR THE YEAR ENDING SEPTEMBER 30, 1940

OFFICERS

E. F. Bartels	President
O. E. Brown	Secretary-Treas.
J. I. Keeton	Manager

DIRECTORS

E. F. Bartels	Munising
E. O. Erickson	Munising
J. N. Wallace	Munising
J. M. Bush	Negaunee
P. S. Hamilton	Newberry
C. E. Good	Nahma

ORGANIZED OCTOBER, 1927

ALGER COUNTY TAXPAYERS' ASSOCIATION

THIRTEENTH ANNUAL REPORT

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ALGER COUNTY TAXPAYERS' ASSOCIATION

THIRTEENTH ANNUAL REPORT

The Association submits herewith its thirteenth annual report covering its activities and statistical information of the political units of Alger County. The Association budget was fixed for the year October 1, 1939 to September 30, 1940, at \$4,100.00. This was fixed at that figure because we had outstanding nearly \$200.00 on the prior budget. The amount paid in during the year was \$1,910.90 and expenditures were \$3,876.61. This is set out in more detail in the statement accompanying this report.

At the beginning of the 1941 fiscal year we added the Atlas Plywood Corporation of Munising to our membership. This corporation operates a plywood manufacturing plant in Munising.

The assessed valuation of Association members amounts to \$3,934,610.00, an increase of \$107,945.00 over the prior year. This represents 56.15% of the valuation of all property in the county.

The Alger County valuation as equalized by the State Board of Equalization in August, 1940, was decreased \$150,000.00. In fixing the tentative valuations the State Tax Commission made a reduction of \$100,000.00 and the additional \$50,000.00 was given in answer to protests from here. This will increase the State Aid to the schools in the year 1941-42 as school aid is allotted on the basis of equalized valuations for the previous year.

Taxes levied for all purposes for the year 1940 amounted to \$155,538.95 and this compares with \$163,036.30 for the previous year, a decrease of \$7,497.31. The average tax rate throughout the county was the same for both years, 23.18.

At the primary election held on September 10, 1940, the County Board ordered a vote on increasing the tax three mills above the 15-mill limitation for Welfare purposes, estimated to produce an average annual revenue of \$20,000.00 for a five-year period. This was very decisively defeated. There were 2,708 votes cast, of which 1,018 were favorable and 1,690 were unfavorable. To pass, a favorable vote of 1,806 was required and the plurality against was 788 or nearly 30% of the votes cast.

Since the adoption of the 15-mill amendment, every election held for voting out that limitation has been defeated. It is necessary to constantly watch this situation and guard against letting the bars down on the tax limitation in any unit. A successful vote would be quite liable to start an epidemic that would be very expensive in this county.

In setting up the comparative statement of Alger County's general fund expenditures we have taken the figures from the State audit and the fiscal year covered ends July 31 in each case. Operating expenditures were approximately the same in both periods, the year ending in 1940 being \$45,855.65, and the prior year, \$45,213.71, an increase of \$641.94. Expenditures are almost wholly controlled by income. The income for the 1940 period was \$49,393.42, for the prior period, \$51,372.57, a decrease of \$1,979.15. The general fund, of course, receives only part of the tax levy and other revenue. The Poor Fund which has now been discontinued, received during the year a total of over \$11,000.00, most of which was used to pay off unpaid bills accumulated during the latter half of 1939. A twelve-months cash income for all purposes is as follows:

General Fund	49,052.66
Poor Fund	11,303.41
Social Welfare Fund	6,240.27
Social Welfare Board	<u>17,006.49</u>
Total	83,602.83

The Social Welfare Fund is used to pay administrative, infirmary, and hospital expenses while the funds allotted to the Social Welfare Board are used for direct relief. Funds provided by the State and credited to this fund during the year amounted to \$15,517.97. A like amount should have been credited to this account by Alger County but this was not done due to a shortage in funds. Effective January 1, 1941, the State will furnish 95% of the direct relief cost, but County obligations contracted during the 1940 period and outstanding at the end of the year will have to be paid from 1941 income.

The Social Welfare Board created by the 1939 session of the legislature has handled welfare much more efficiently than was done under the system whereby the Superintendents of the Poor, Probate Court, and the Supervisors all had authority to make commitments. This is shown graphically in the State Institutional Costs for the last three years as follows:

12 months to Sept. 30, 1940	4,530.15
12 months to Sept. 30, 1939	9,031.71
12 months to Sept. 30, 1938	12,757.10

The Alger County Road Commission expenditures for 12 months ending September 30, 1940, amounted to \$178,562.14 compared with \$188,163.57 for the previous year, a decrease of \$9,601.43. The largest decrease is in the purchase of new equipment. The amount spent this year was \$13,016.60 against \$25,197.83, the decrease being \$12,181.23. Nearly all of the expenditures made in this classification covered commitments made during the prior year. Notes payable, all of which were contracted during the 1939 fiscal year, now amount to \$17,035.52.

The road construction program was carried on during the year, the same as during a number of years past, with the assistance of the W.P.A. During the last year expenditures were as follows:

W.P.A. Appropriation, labor	353,174.00
Materials, equipment rental, etc.	<u>47,584.00</u>
Total W.P.A.	400,758.00
Road Commission Expenditures, covering labor, materials, & equipment rental required from sponsor	<u>58,266.00</u>
Total	459,024.00

This work is all done on county and township roads. The work provided has greatly reduced relief costs and provided great improvement in the secondary road system. However, the fact that the unit cost is very excessive cannot be denied.

All townships are in good financial condition. Total income for all purposes during their fiscal year ending March 31, amounted to \$25,179.91 and total expenditures were \$24,988.72. This was an increase of \$191.19 in the total cash position. The only township having a large cash balance is Rock River with \$4,824.79. Expenditures during the year substantially decreased from the prior year.

During the last two years the Burt Township Light and Water Plant has expended slightly more than they received. This was because it was necessary to make some improvements and the amount expended for capital outlay amounted to nearly \$4,000.00. At the present time they owe \$400.00 on a Diesel unit purchased in January, 1938. At this time some major repairs are needed on their machinery and when this is done the plant should operate at a profit. During the past few months a proposal to purchase a new Diesel unit at a cost of \$12,500.00 has been abandoned and the machinery they now own will be repaired at a reasonable cost and should last for ten years or more. Statement showing the operating costs for the past two years is shown on page 29.

The City of Munising closes the year at December 31, 1940, with \$10,070.57 on hand, but 1940 tax collections amounting to \$15,000.00 are included in the receipts for the year. When taking this into consideration the cash position has been decreased in the sum of \$12,001.03. Expenditures for the year show an increase of \$4,874.72. State Aid under the Horton Act decreased \$9,047.10 due to the County Board giving the Road Funds the second 25% of Horton Funds instead of dividing that with the City of Munising as was previously done.

At the election held in April, 1940, there was a change in the Commissioner of Public Works from which some curtailment in expenditures has resulted. Profit from the operation of the pumping station showed an increase of \$2,163.91. Statement of this is shown on page 39.

The schools of Alger County are not in as good condition as a year ago. Total income of all units for their fiscal year which ends June 30, was \$198,347.81. Expenditures for the same period amounted to \$203,819.00. The balance on hand was \$28,246.38 compared with \$33,217.47 at the beginning of the period. Two units now close the year with a deficit, namely, Au Train, \$654.55, and Onota, \$932.61. Over half of the balance at the end of the year was in the Rock River unit, the amount being \$15,956.65.

Since about 1937 State Aid has been subject to cuts by the State Administrative Board and school districts cannot depend upon getting their state funds in accordance with the legislative appropriations. This is a situation that should be corrected and probably will be in the 1941 legislature. If this is not done, some of the Alger County schools will face more serious difficulties by the end of this school year.

We shall be glad at all times to furnish further or special information upon the request of any of our members. We provide considerable information to County, Township, and School officials keeping them informed regularly as to their financial standing and providing estimates for consideration in making commitments. Accurate information is a great help to these units, especially where the officials are not very well qualified to make proper statements and forecasts.

We thank all the members for their fine co-operation.

Respectfully submitted,


J. I. Keeton, Mgr.

jik:jf

ALGER COUNTY TAXPAYERS' ASSOCIATION

STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING
SEPTEMBER 30, 1940

RECEIPTS

Cleveland-Cliffs Iron Company	1,862.43	
Munising Paper Company	1,119.94	
Bay de Noquet Company	198.00	
Jackson & Tindle, Inc.	78.46	
Pique-Munising Wood Products Co.	88.03	
First National Bank of Alger County	53.00	
Michigan Gas and Electric Company	84.90	
I. Stephenson Company	42.42	
Wisconsin Land & Lumber Company	49.63	
Peoples State Bank	12.94	
Sam Marks	30.37	
Nick Sigan	70.78	
Ford Motor Company (Contribution)	200.00	
	<hr/>	
Total		3,910.90

DISBURSEMENTS

Salaries	2,924.42	
Office Rent	168.00	
Office Light	23.57	
Telephone and Telegraph	51.01	
Automobile Mileage	391.98	
Travel	38.22	
Office Supplies and Expense	99.46	
Postage and Box Rent	80.40	
Papers and Periodicals	12.40	
Office Equipment	21.88	
Fire Loss	22.60	
Special Expense	42.57	
	<hr/>	
Total		3,876.61

Balance on Hand October 1, 1939	183.27
Receipts	3,910.90
Total	<hr/> 4,094.17
Expenditures	3,876.61
Balance September 30, 1940	<hr/> 217.56

RECEIPTS BY FISCAL YEARS

1927-28	4,733.03	1934-35	3,200.00
1928-29	5,000.00	1935-36	3,703.24
1929-30	5,018.96	1936-37	3,901.39
1930-31	5,181.04	1937-38	3,900.00
1931-32	4,701.78	1938-39	3,714.51
1932-33	2,000.00	1939-40	3,910.90
1933-34	3,200.00		

ALGER COUNTY TAXPAYERS' ASSOCIATION

STATEMENT SHOWING 1939 ASSESSED VALUATION OF PROPERTY OWNED BY THE MEMBERS OF THE ALGER COUNTY TAXPAYERS' ASSOCIATION, PROPERTY OWNED BY OTHERS, AND PERCENTAGES

	<u>VALUATION</u>	<u>PERCENT</u>	<u>PER CENT PREVIOUS YEAR</u>
<u>AU TRAIN TOWNSHIP</u>			
Bay de Noquet Co.	106,230.00	22.60	26.12
Cleveland-Cliffs Iron Co.	89,645.00	19.08	19.68
Munising Paper Company	200.00	.04	.05
Newberry Lumber & Chemical Co.	17,040.00	3.63	4.05
TOTAL TAXPAYERS' ASS'N.	213,115.00	45.35	49.90
All Other Property	256,850.00	54.65	50.10
TOTAL AU TRAIN TOWNSHIP	469,965.00	100.00	100.00
<u>BURT TOWNSHIP</u>			
Cleveland-Cliffs Iron Co.	819,305.00	62.64	62.43
Jackson & Tindle, Inc.	34,300.00	2.62	2.82
Munising Paper Co.	54,900.00	4.20	4.18
Newberry Lumber & Chemical Co.	135,575.00	10.37	10.40
TOTAL TAXPAYERS' ASS'N.	1,044,080.00	79.83	79.83
All Other Property	263,775.00	20.17	20.17
TOTAL BURT TOWNSHIP	1,307,855.00	100.00	100.00
<u>GRAND ISLAND TOWNSHIP</u>			
Cleveland-Cliffs Iron Co.	219,770.00	88.10	87.90
All Other Property	29,675.00	11.90	12.10
TOTAL GRAND ISLAND TOWNSHIP	249,445.00	100.00	100.00
<u>LIMESTONE TOWNSHIP</u>			
I. Stephenson Co.	15,225.00	5.32	11.96
Wisconsin Land & Lumber Co.	43,700.00	15.28	15.61
TOTAL TAXPAYERS' ASS'N.	58,925.00	20.60	27.57
All Other Property	227,070.00	79.40	72.43
TOTAL LIMESTONE TOWNSHIP	285,995.00	100.00	100.00
<u>MATHIAS TOWNSHIP</u>			
Bay de Noquet Co.	72,575.00	26.80	26.68
Cleveland-Cliffs Iron Co.	3,000.00	1.11	1.00
TOTAL TAXPAYERS' ASS'N.	75,575.00	27.91	27.68
All Other Property	195,175.00	72.09	72.32
TOTAL MATHIAS TOWNSHIP	270,750.00	100.00	100.00

	VALUATION	PERCENT	PER CENT PREVIOUS YEAR
<u>MUNISING TOWNSHIP</u>			
Bay de Noquet Co.	3,525.00	.58	.55
Cleveland-Cliffs Iron Co.	372,920.00	61.41	62.34
Munising Paper Co.	18,025.00	2.97	2.83
Newberry Lumber & Chemical Co.	24,975.00	4.11	4.84
Michigan Gas & Electric Co.	9,000.00	1.48	1.41
TOTAL TAXPAYERS' ASS'N.	428,445.00	70.55	72.97
All Other Property	178,880.00	29.45	27.03
TOTAL MUNISING TOWNSHIP	607,325.00	100.00	100.00
<u>ONOTA TOWNSHIP</u>			
Cleveland-Cliffs Iron Co.	199,440.00	29.86	29.86
Nick Segan	69,450.00	10.40	10.25
TOTAL TAXPAYERS' ASS'N.	268,890.00	40.26	40.11
All Other Property	398,965.00	59.74	59.89
TOTAL ONOTA TOWNSHIP	667,855.00	100.00	100.00
<u>ROCK RIVER TOWNSHIP</u>			
Cleveland-Cliffs Iron Co.	1,120.00	.25	.19
I. Stephenson Co.			1.00
TOTAL TAXPAYERS' ASS'N.	1,120.00	.25	1.19
All Other Property	455,300.00	99.75	98.81
TOTAL ROCK RIVER TOWNSHIP	456,420.00	100.00	100.00
<u>MUNISING CITY</u>			
Atlas Plywood Corporation	20,000.00	.74	
Cleveland-Cliffs Iron Co.	87,950.00	3.27	3.63
First National Bank of Alger Co.	50,200.00	1.87	2.09
Jackson & Tindle, Inc.	54,610.00	2.03	3.39
Michigan Gas & Electric Co.	74,300.00	2.76	2.98
Munising Paper Company	1,210,760.00	44.99	41.18
Peoples State Bank	12,700.00	.47	.51
Munising Wood Products Co.	84,370.00	3.13	3.47
Sam Marks	29,800.00	1.11	1.20
TOTAL TAXPAYERS' ASS'N.	1,624,690.00	60.37	57.45
All Other Property	1,066,575.00	39.63	42.55
TOTAL MUNISING CITY	2,691,265.00	100.00	100.00
TOTAL TAXPAYERS' ASS'N.	3,934,610.00	56.15	55.97
Total Other Property	3,072,265.00	43.85	44.03
TOTAL ALGER COUNTY	7,006,875.00	100.00	100.00

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ALGER COUNTY TAXPAYERS' ASSOCIATION

COMPARATIVE STATEMENT OF THE ASSESSED VALUATION OF MEMBERS OF
THE ASSOCIATION FOR 1939 AND 1938, SHOWING INCREASES AND DECREASES

	<u>1939</u>	<u>1938</u>	<u>Increase</u>	<u>Decrease</u>
<u>ATLAS FLYWOOD CORP.</u>				
Munising City	20,000.00		20,000.00	
% of Grand Total	.51			
<u>ELI DE LOUIT CO.</u>				
Au Train Township	106,230.00	116,230.00		10,000.00
Mathias Township	72,575.00	74,525.00		1,950.00
Munising Township	3,525.00	3,525.00		
Total	182,330.00	194,280.00		11,950.00
% of Grand Total	4.63	5.00		
<u>CLEVELAND-CLIFFS IRON CO.</u>				
Au Train Township	89,645.00	87,605.00	2,040.00	
Burt Township	819,305.00	819,385.00		580.00
Grand Island Township	219,770.00	219,270.00	500.00	
Mathias Township	3,000.00	2,800.00	200.00	
Munising Township	372,920.00	404,390.00		3,147
Onota Township	199,440.00	202,300.00		2,860.00
Rock River Township	1,120.00	835.00	285.00	
Munising City	87,950.00	90,320.00		2,370.00
Total	1,793,150.00	1,827,405.00		34,255.00
% of Grand Total	45.57	47.75		
<u>FIRST NAT'L. BANK OF ALGER CO.</u>				
Munising City	50,200.00	52,000.00		1,800.00
% of Grand Total	1.28	1.36		
<u>I. STEPHENSON COMPANY</u>				
Limestone Township	15,225.00	38,325.00		22,100.00
Rock River Township		4,300.00		4,300.00
Total	15,225.00	41,625.00		26,400.00
<u>JACKSON & FIDDLE, INC.</u>				
Burt Township	34,300.00	37,000.00		2,700.00
Munising City	54,610.00	59,610.00		5,000.00
Total	88,910.00	96,610.00		7,700.00
% of Grand Total	2.26	2.52		
<u>MICHIGAN GAS & ELECTRIC CO.</u>				
Munising Township	9,000.00	9,000.00		
Munising City	74,300.00	74,300.00		
Total	83,300.00	83,300.00		
% of Grand Total	2.12	2.18		

	<u>1939</u>	<u>1938</u>	<u>Increase</u>	<u>Decrease</u>
<u>MUNISING PAPER COMPANY</u>				
Au Train Township	200.00	200.00		
Burt Township	54,900.00	54,900.00		
Munising Township	18,025.00	18,025.00		
Munising City	1,210,760.00	1,025,760.00	185,000.00	
Total	1,283,885.00	1,098,885.00	185,000.00	
% of Grand Total	32.63	28.72		
<u>NEWBERRY LUMBER & CHEM. CO.</u>				
Au Train Township	17,040.00	18,040.00		1,000.00
Burt Township	135,575.00	136,575.00		1,000.00
Munising Township	24,975.00	30,925.00		5,950.00
Total	177,590.00	185,540.00		7,950.00
% of Grand Total	4.51	4.85		
<u>NICK SIGAN</u>				
Onota Township	69,450.00	69,450.00		
% of Grand Total	1.77	1.81		
<u>PEOPLES STATE BANK</u>				
Munising City	12,700.00	12,700.00		
% of Grand Total	.32	.33		
<u>MUNISING WOOD PROD. CO.</u>				
Munising City	84,370.00	86,370.00		2,000.00
% of Grand Total	2.14	2.26		
<u>SAM MARKS</u>				
Munising City	29,800.00	29,800.00		
% of Grand Total	.76	.78		
<u>WISCONSIN LAND & LUMBER CO.</u>				
Limestone Township	43,700.00	48,700.00		5,000.00
% of Grand Total	1.11	1.27		
GRAND TOTAL	3,934,610.00	3,826,665.00	107,945.00	
Per Cent	100.00	100.00		

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RECAPITULATION

	<u>VALUATION</u>	<u>PERCENT</u>	<u>PER CENT PREVIOUS YEAR</u>
Atlas Plywood Corporation	20,000.00	.29	
Bay de Nocot Company	182,330.00	2.60	2.84
Cleveland-Cliffs Iron Co.	1,793,150.00	25.59	26.73
First Nat'l. Bank of Alger Co.	50,200.00	.72	.76
I. Stephenson Company	15,225.00	.22	.61
Jackson & Tindle, Inc.	88,010.00	1.27	1.41
Michigan Gas & Electric Co.	83,300.00	1.19	1.22
Munising Paper Company	1,283,885.00	18.32	18.07
Newberry Lumber & Chem. Co.	177,590.00	2.53	2.71
Nick Sigan	59,450.00	.89	1.02
Peoples State Bank	12,700.00	.18	.19
Munising Wood Products Co.	84,370.00	1.20	1.26
San Morris	29,800.00	.43	.44
Wisconsin Land & Lumber Co.	43,700.00	.62	.71
TOTAL TAXPAYERS' ASS'N.	<u>3,934,610.00</u>	<u>56.15</u>	<u>55.97</u>
All Other Property	<u>3,072,265.00</u>	<u>42.85</u>	<u>44.03</u>
TOTAL ALGER COUNTY	<u>7,006,875.00</u>	<u>100.00</u>	<u>100.00</u>

ALGER COUNTY

TAXES PER \$1,000.00 ASSESSED VALUATION FOR 1940

Tax	Au- Train	Burt	Grand Isl.	Line- stone	Ma- thias	Muni- sing	Onota	Rock River	Muni- sing City
County	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Township	1.50	2.00		2.00	2.25	1.75	1.50	1.50	
School	5.50	5.00	5.00	5.00	5.25	5.25	5.50	5.50	5.25
School Debt		7.30							5.69
City									15.51
Total 1940	15.00	22.80	13.00	15.00	15.50	15.00	15.00	15.00	32.55
Total 1939	15.59	22.59	13.00	15.59	15.59	15.59	15.59	15.59	32.20
Total 1938	15.00	20.50	12.00	15.00	15.00	15.00	15.00	15.00	31.84
Total 1937	15.00	17.30	12.00	15.00	15.00	15.00	15.00	15.00	31.43
Total 1936	15.00	22.78	11.70	15.00	15.00	19.34	15.00	15.00	36.14
Total 1935	15.10	23.56	11.20	15.02	15.13	22.90	15.03	15.10	38.74
Total 1934	16.37	23.60	11.54	16.30	38.61	24.42	16.28	16.30	41.53
Total 1933	14.92	25.22	8.08	14.82	36.40	21.78	19.81	14.86	37.41
Total 1932	23.94	35.91	12.80	46.98	81.02	42.64	33.03	40.76	46.71
Total 1931	25.53	46.88	19.45	60.86	64.00	46.84	43.31	48.80	46.09
Total 1930	22.73	46.95	16.09	61.53	62.31	50.49	43.11	59.71	51.10
Total 1929	23.19	46.43	17.02	45.75	60.16	50.38	42.54	72.72	48.76
Total 1928	22.63	45.32	17.80	51.82	46.13	46.18	47.61	69.80	49.62
Total 1927	24.52	48.69	18.53	66.36	46.52	46.22	74.54	72.28	50.83

COMPARATIVE STATEMENT OF TAX LEVIES, VALUATIONS, AND RATES

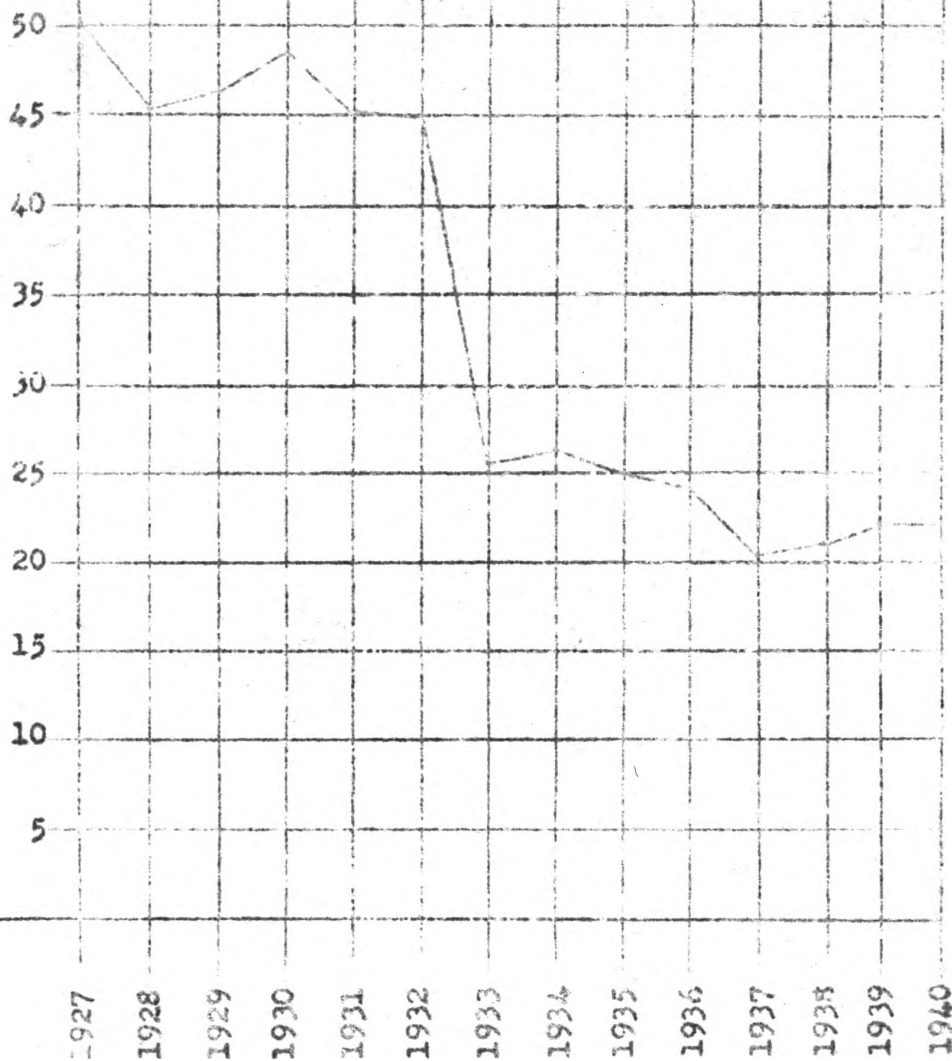
	Valuation	Total Tax	Rate
1940	6,698,892.00	155,538.99	23.18
1939	7,006,875.00	163,036.30	23.18
1938	6,836,425.00	151,266.08	22.08
1937	6,974,565.00	149,854.00	21.43
1936	7,066,755.00	170,815.01	24.18
1935	7,212,719.00	183,598.80	25.46
1934	7,532,030.00	207,609.49	27.57
1933	7,700,941.00	201,126.42	26.12
1932	7,902,107.00	322,309.53	40.79
1931	9,757,952.00	441,421.20	45.24
1930	9,695,381.00	466,003.03	48.06
1929	10,303,996.00	478,661.04	46.45
1928	11,030,635.00	506,613.62	45.93
1927	11,046,947.00	555,762.93	50.31
1926	12,213,115.00	560,317.24	45.87

ALGER COUNTY

TOTAL TAX RATES 1927 TO 1939 INC.

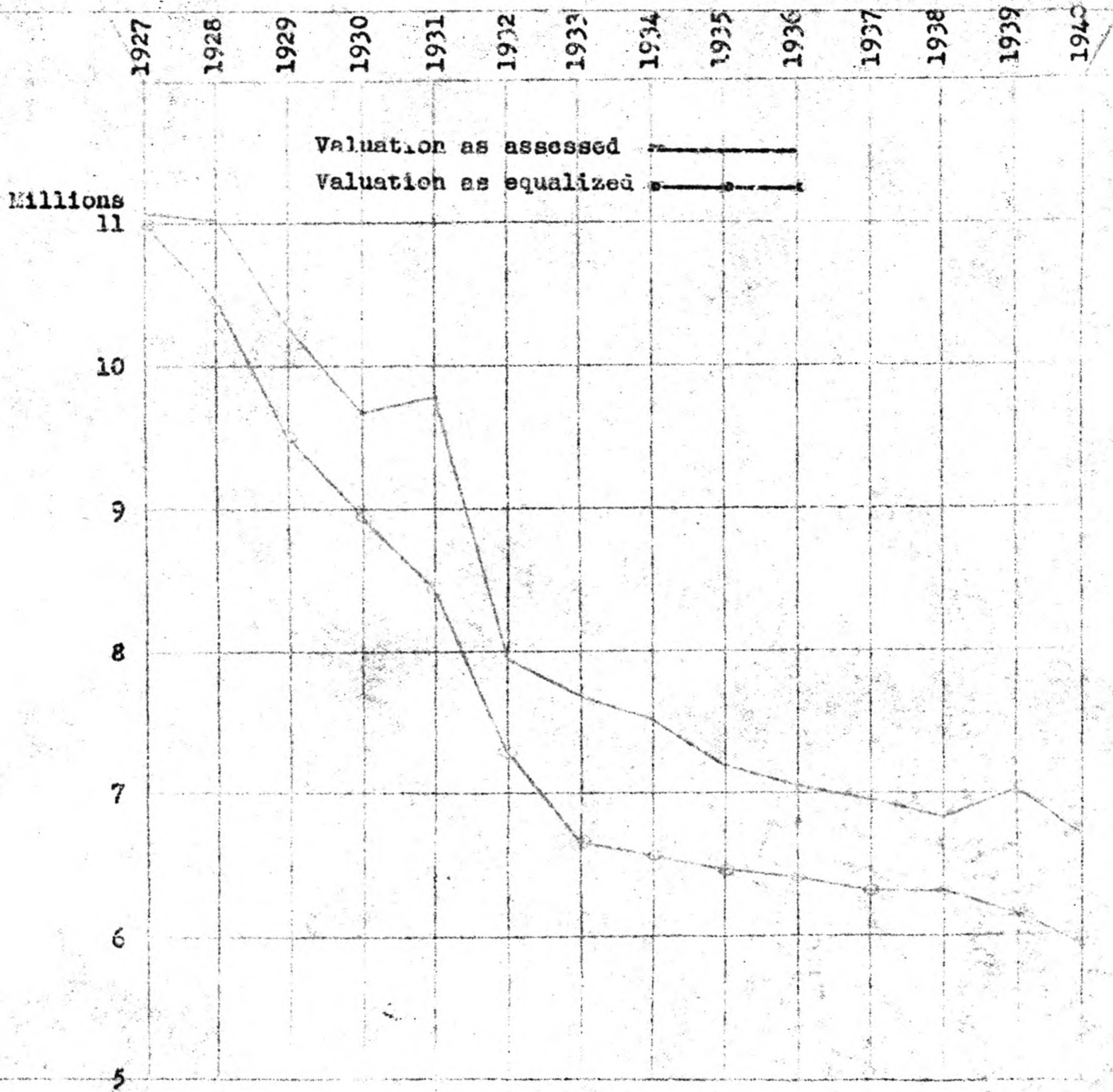
SHOWN IN MILLS PER \$1,000.00 VALUATION

Mills



ALGER COUNTY

TOTAL VALUATION AS ASSESSED AND AS EQUALIZED BY THE STATE BOARD OF EQUALIZATION

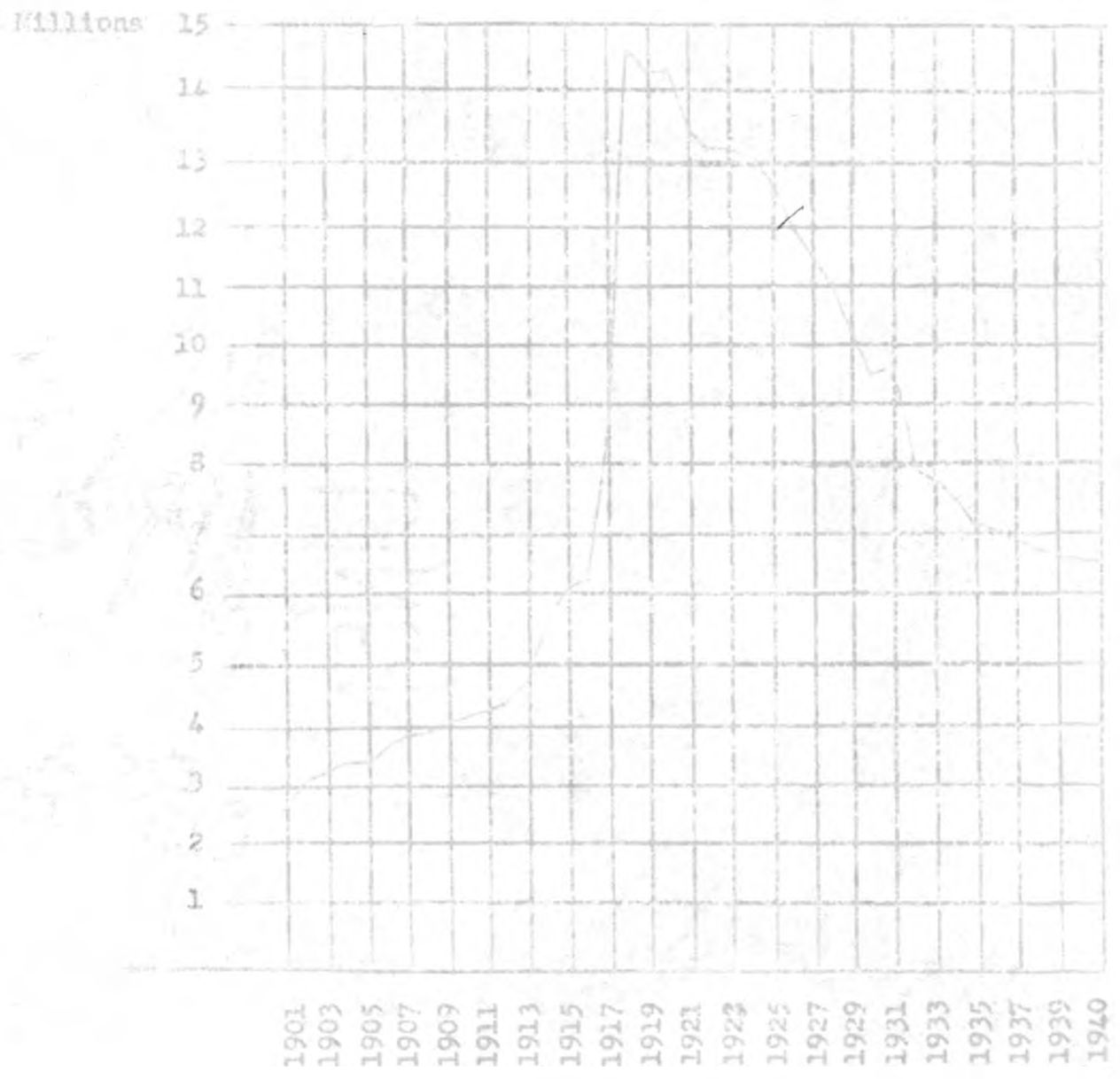


ALGER COUNTY

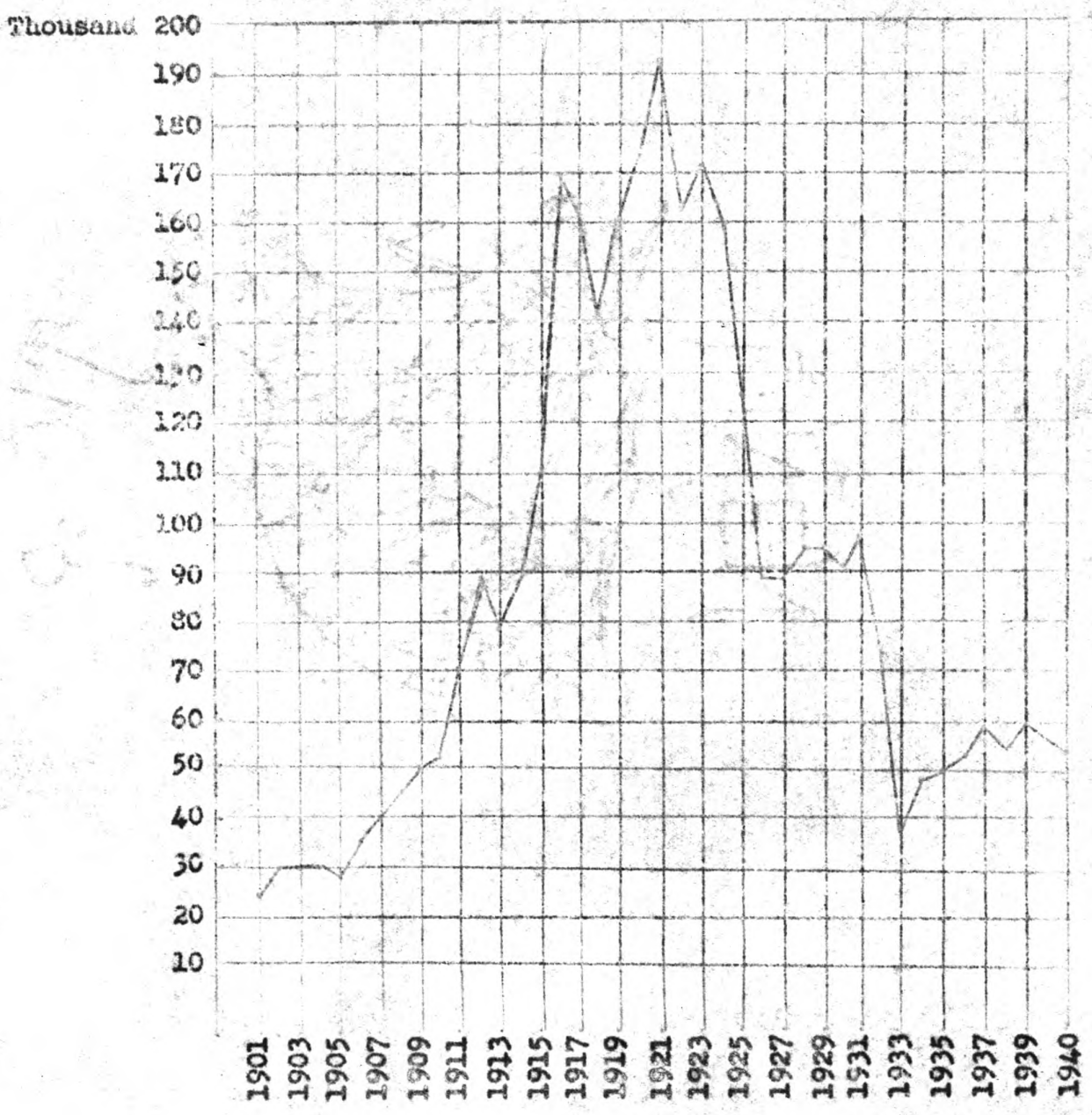
COMPARATIVE STATEMENT OF COUNTY, SCHOOL, AND LOCAL TAXES FOR 1940 AND 1939

COUNTY TAX	1940	1939	Increase	Decrease
Au Train Township	3,753.16	4,034.72		281.56
Burt Township "	10,281.76	11,228.12		946.36
Grand Island Township	1,995.56	2,141.52		145.96
Limestone Township	1,886.58	2,455.31		568.73
Mathias Township	2,222.40	2,324.43		102.03
Munising Township	4,569.24	5,213.96		644.72
Onota Township	5,023.00	5,733.63		710.63
Rock River Township	3,252.24	3,918.43		666.19
Munising City	20,607.20	23,104.88		2,497.68
Total	53,591.14	60,155.00		6,563.86
Per Cent Increase				10.91%
Rate in Mills	8.00	8.59		.59
<u>SCHOOL TAX</u>				
Au Train Township	2,580.30	2,584.81		4.51
Burt Township	15,428.85	15,694.29	734.56	
Grand Island Township	1,247.22	1,100.00	147.22	
Limestone Township	1,179.11	1,429.98		250.87
Mathias Township	1,458.45	1,353.75	104.70	
Munising Township	2,998.57	3,188.46		189.89
Onota Township	3,453.32	3,673.20		219.88
Rock River Township	2,235.91	2,510.31		274.40
Munising City	13,523.47	14,129.14		605.67
Total	45,105.20	45,663.94		558.74
Per Cent Decrease				1.22%
Rate in Mills	6.73	6.52	.21	
<u>LOCAL TAX</u>				
Au Train Township	736.46	783.79		47.33
Burt Township	2,680.55	2,705.16		24.61
Grand Island Township				
Limestone Township	476.45	580.87		104.42
Mathias Township	630.68	668.68		38.00
Munising Township	1,020.70	1,191.05		170.35
Onota Township	949.42	1,094.05		145.40
Rock River Township	641.36	743.59		102.23
Munising City	49,707.03	49,449.40	257.63	
Total	56,842.65	57,217.36		374.71
Per Cent Decrease				.65%
Rate in Mills	8.45	8.07	.38	
TOTAL TAXES	155,538.99	163,036.30		7,497.31
Per Cent Decrease				4.60%
Rate in Mills	23.18	23.18		
ASSESSED VALUATION	6,698,892.00	7,006,875.00		307,983.00

ALGER COUNTY
ASSESSED VALUATIONS

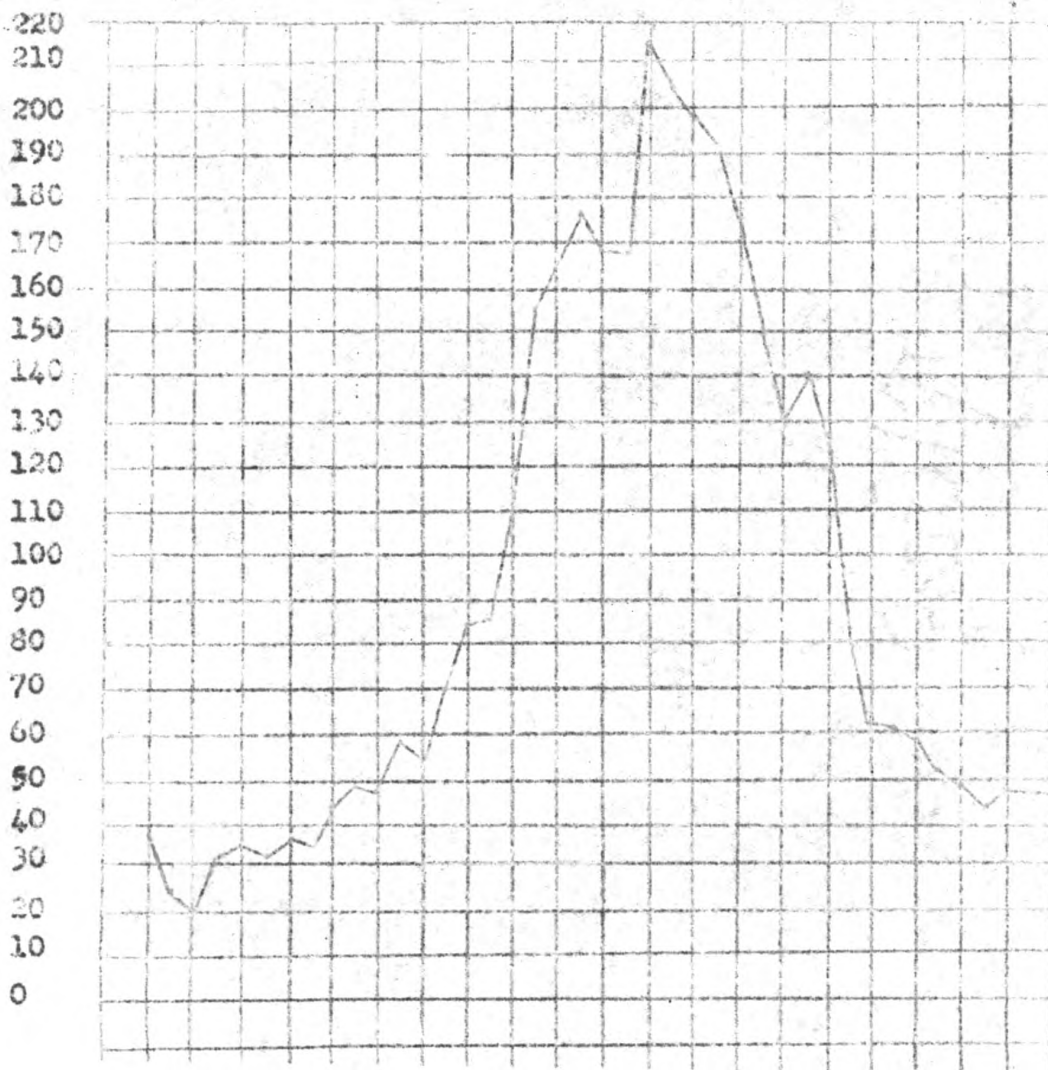


ALGER COUNTY
COUNTY TAX LEVELS



ALGER COUNTY
TOWNSHIP & CITY TAX LEVIES

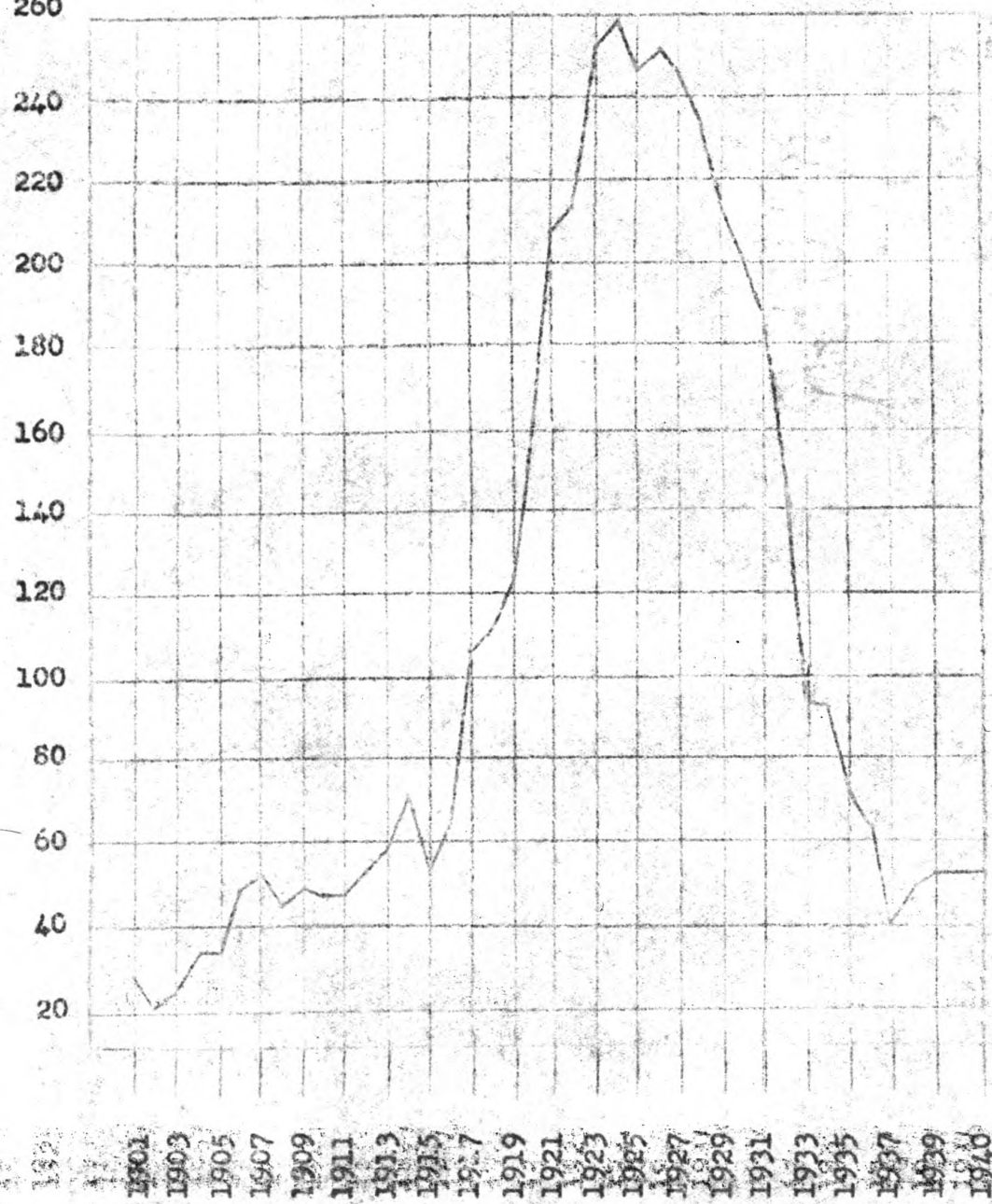
Thousand



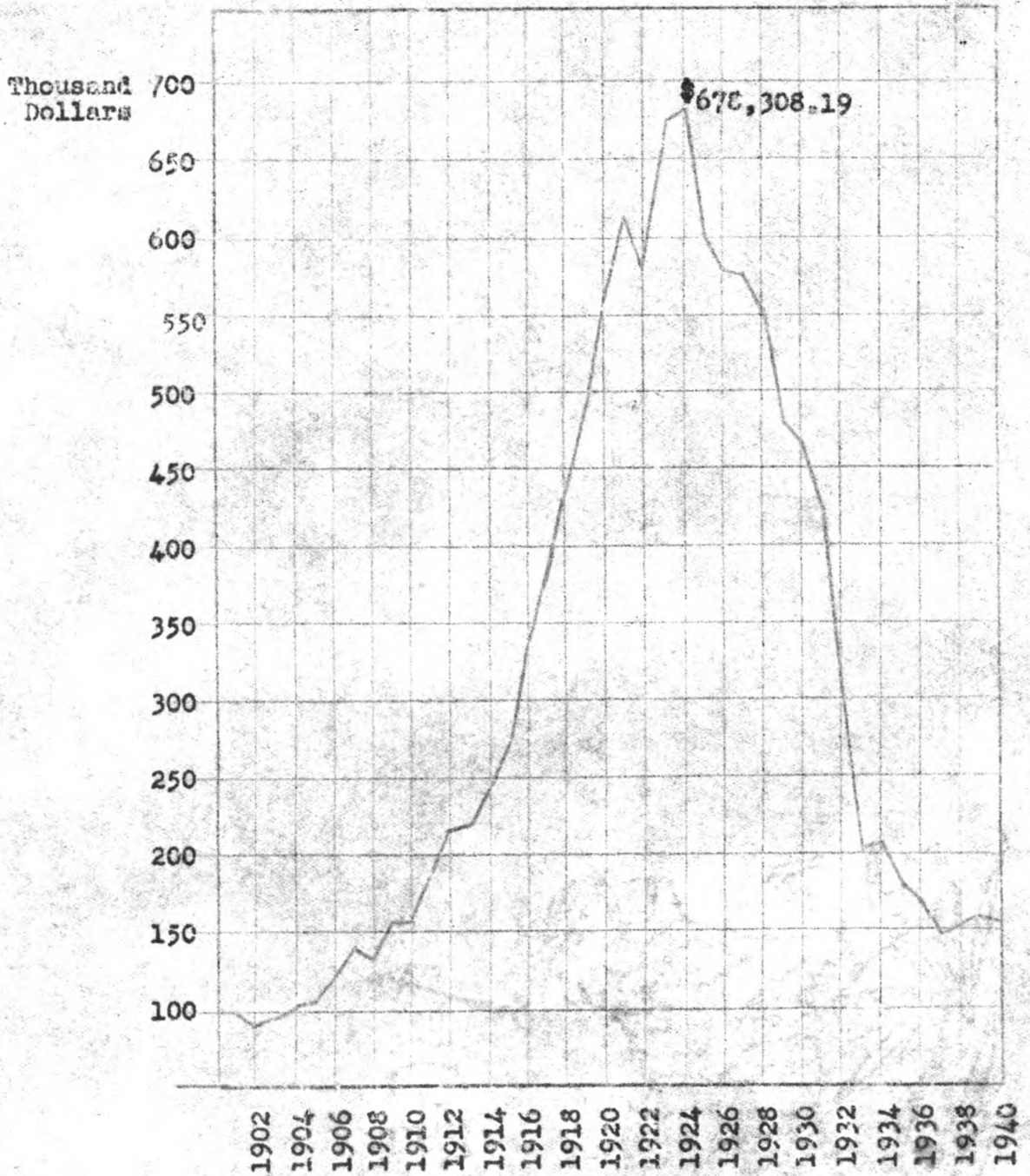
1901 1903 1905 1907 1909 1911 1913 1915 1917 1919 1921 1923 1925 1927 1929 1931 1933 1935 1937 1939 1940

ALGER COUNTY
SCHOOL TAX LEVIES

Thousand 260



ALGER COUNTY
TOTAL TAX LEVIES



DELINQUENT TAXES

STATEMENT BY ASSESSMENT DISTRICTS FOR 1939

	<u>TOTAL TAX SPREAD</u>	<u>RETURNED DELINQUENT</u>	<u>PERCENT DELQ.</u>	
			<u>1939</u>	<u>1938</u>
Au Train Township	7,329.87	823.69	11.24	10.26
Burt "	29,568.62	6,156.51	20.82	21.18
Grand Island "	3,241.52	182.92	5.64	.75
Limestone "	4,461.96	1,744.67	39.10	36.92
Mathias "	4,336.54	562.59	12.97	12.29
Munising "	9,627.55	1,504.45	15.63	15.91
Onota "	10,444.79	646.77	6.19	6.77
Rock River "	7,127.51	2,121.54	29.77	29.13
Munising City	<u>91,148.46</u>	<u>12,133.24</u>	<u>13.31</u>	<u>14.33</u>
Total 1939	167,286.82	25,876.38	15.47	15.92
Total 1938	156,080.24	24,847.68	15.92	
" 1937	154,053.98	22,073.34	14.33	
" 1936	175,552.27	30,784.70	17.54	
" 1935	188,356.49	34,499.15	18.32	
" 1934	212,326.49	45,234.90	21.30	
" 1933	209,615.37	44,599.72	52.69	
" 1932	327,708.78	172,669.42	52.69	
" 1931	444,731.48	139,292.34	31.32	
" 1930	471,558.17	66,559.66	14.11	
" 1929	481,589.37	59,123.23	12.38	
" 1928	510,180.60	57,926.55	11.35	
" 1927	559,887.05	66,503.38	11.88	

REAL AND PERSONAL DELINQUENT, 1939

Delinquent Real	25,135.44
Delinquent Personal	<u>740.94</u>
Total	25,876.38

ALGER COUNTY

STATEMENT SHOWING 1940 PER CAPITA ASSESSED VALUATIONS, TAX LEVIES AND EXPENDITURES BASED ON THE U. S. CENSUS FOR 1940, AND SUBDIVIDED ACCORDING TO POLITICAL UNITS.

	AMOUNT	PER CAPITA	
		1940	1939
<u>AU TRAIN TOWNSHIP</u>			
Population	467		
Assessed Valuation	469,145.00	1,004.59	876.80
TAXES LEVIED			
County Tax	3,753.16	8.04	7.53
School Tax	2,580.30	5.53	4.82
Local Tax	736.46	1.58	1.46
Total Taxes	7,069.92	15.14	13.81
EXPENDITURES			
School	✓ 9,119.30	19.53	17.05
Local	✓ 1,780.75	3.81	4.05
Total Expenditures	10,900.05	23.34	21.10
<u>BURT TOWNSHIP</u>			
Population	570 ✓		
Assessed Valuation	1,285,220.00	2,254.77	2,524.82
TAXES LEVIED			
County Tax	10,281.76	18.04	21.68
School Tax	✓ 16,428.85	28.82	30.30
Local Tax	2,680.55	4.70	5.22
Total Taxes	29,391.16	51.56	57.20
EXPENDITURES			
School (Bonds Redeemed, \$4,000 not included)	✓ 23,034.20	40.41	46.52
Local	✓ 11,265.83	19.76	727.86
Total Expenditures	34,300.03	60.17	74.38
<u>GRAND ISLAND TOWNSHIP</u>			
Population	31		
Assessed Valuation	249,445.00	8,046.62	10,393.54
TAXES LEVIED			
County	1,995.56	64.37	89.23
School	1,247.22	40.24	45.83
Local			
Total	3,242.78	104.61	135.06
EXPENDITURES			
School	1,118.70	36.09	36.82
Local	377.18	12.17	15.92
Total Expenditures	1,495.88	48.26	52.74

<u>LIMESTONE TOWNSHIP</u>		<u>AMOUNT</u>	<u>PER CAPITA</u>	
			<u>1940</u>	<u>1939</u>
Population	829			
Assessed Valuation		235,822.00	284.47	426.22
<u>TAXES LEVIED</u>				
County Tax		1,886.58	2.28	3.66
School Tax		1,179.11	1.42	2.13
Local Tax		<u>476.45</u>	<u>.57</u>	<u>.87</u>
Total		3,542.14	4.27	6.66
<u>EXPENDITURES</u>				
School		<u>13,179.33</u>	15.90	17.61
Local		<u>1,951.95</u>	<u>2.35</u>	<u>3.67</u>
Total Expenditures		15,131.26	18.25	21.28
<u>MATHIAS TOWNSHIP</u>				
Population	827			
Assessed Valuation		277,800.00	335.91	320.79
<u>TAXES LEVIED</u>				
County Tax		2,222.40	2.69	2.76
School Tax		1,458.45	1.76	1.60
Local Tax		<u>630.68</u>	<u>.76</u>	<u>.79</u>
Total		4,311.53	5.21	5.15
<u>EXPENDITURES</u>				
School		22,307.61	26.97	27.48
Local		<u>1,694.84</u>	<u>2.05</u>	<u>2.09</u>
Total Expenditures		24,002.45	29.02	29.57
<u>MUNISING TOWNSHIP</u>				
Population	1,073			
Assessed Valuation		571,155.00	532.30	729.08
<u>TAXES LEVIED</u>				
County		4,569.24	4.26	6.26
School		2,998.57	2.79	3.83
Local		<u>1,020.70</u>	<u>.95</u>	<u>1.43</u>
Total		8,588.51	8.00	11.52
<u>EXPENDITURES</u>				
School (1)		17,658.44	16.46	19.51
Local		<u>3,429.10</u>	<u>3.25</u>	<u>4.37</u>
Total Expenditures		21,150.54	19.71	23.88

(1) School expense pro-rated with Munising City

	AMOUNT	PER CAPITA	
		1940	1939
<u>ONOTA TOWNSHIP</u>			
Population	234		
Assessed Valuation	629,875.00	2,683.23	3,150.26
TAXES LEVIED			
County Tax	5,023.00	21.47	27.05
School Tax	3,453.32	14.76	17.33
Local Tax	<u>949.62</u>	<u>4.06</u>	<u>5.16</u>
Total	9,425.74	40.29	49.54
EXPENDITURES			
School	5,079.71	21.71	27.03
Local	<u>2,132.21</u>	<u>9.11</u>	<u>33.68</u>
Total Expenditures	7,211.92	30.82	60.71
<u>ROCK RIVER TOWNSHIP</u>			
Population	1,727		
Assessed Valuation	406,530.00	235.10	263.37
TAXES LEVIED			
County Tax	3,252.24	1.81	2.26
School Tax	2,235.91	1.30	1.45
Local Tax	<u>641.36</u>	<u>.37</u>	<u>.43</u>
Total	6,129.51	3.55	4.14
EXPENDITURES			
School	33,162.47	19.20	19.77
Local	<u>2,338.36</u>	<u>1.36</u>	<u>2.09</u>
Total Expenditures	35,500.83	20.56	21.86
<u>MUNISING CITY</u>			
Population	4,409		
Assessed Valuation	2,575,900.00	584.24	680.30
TAXES LEVIED			
County Tax	20,607.20	4.67	5.84
School Tax	13,523.47	3.07	3.57
Local Tax	<u>49,707.03</u>	<u>11.27</u>	<u>12.50</u>
Total	83,837.70	19.01	21.91
EXPENDITURES			
School (1)	72,559.26	16.46	19.51
Local	<u>101,522.51</u>	<u>23.02</u>	<u>24.43</u>
Total Expenditures	174,081.77	39.48	43.94

(1) School expenditures pro-rated with Munising Township

ALGER COUNTY	AMOUNT	PER CAPITA	
		1940	1939
Population	10,167		
Assessed Valuation	6,698,892.00	658.89	751.25
TAXES LEVIED			
County	53,591.14	5.27	6.45
School	45,105.20	4.44	4.90
Local	56,842.65	5.59	6.13
Total	155,538.99	15.30	17.48
EXPENDITURES			
School	197,219.00	19.40	21.71
Township & City	126,555.73	12.45	14.81
County			
General Fund	45,888.65	4.51	4.67
Welfare-Relief	45,362.96	4.46	1.97
County Road Fund	177,814.54	17.49	20.17
Total Expenditures	592,840.88	58.31	62.70

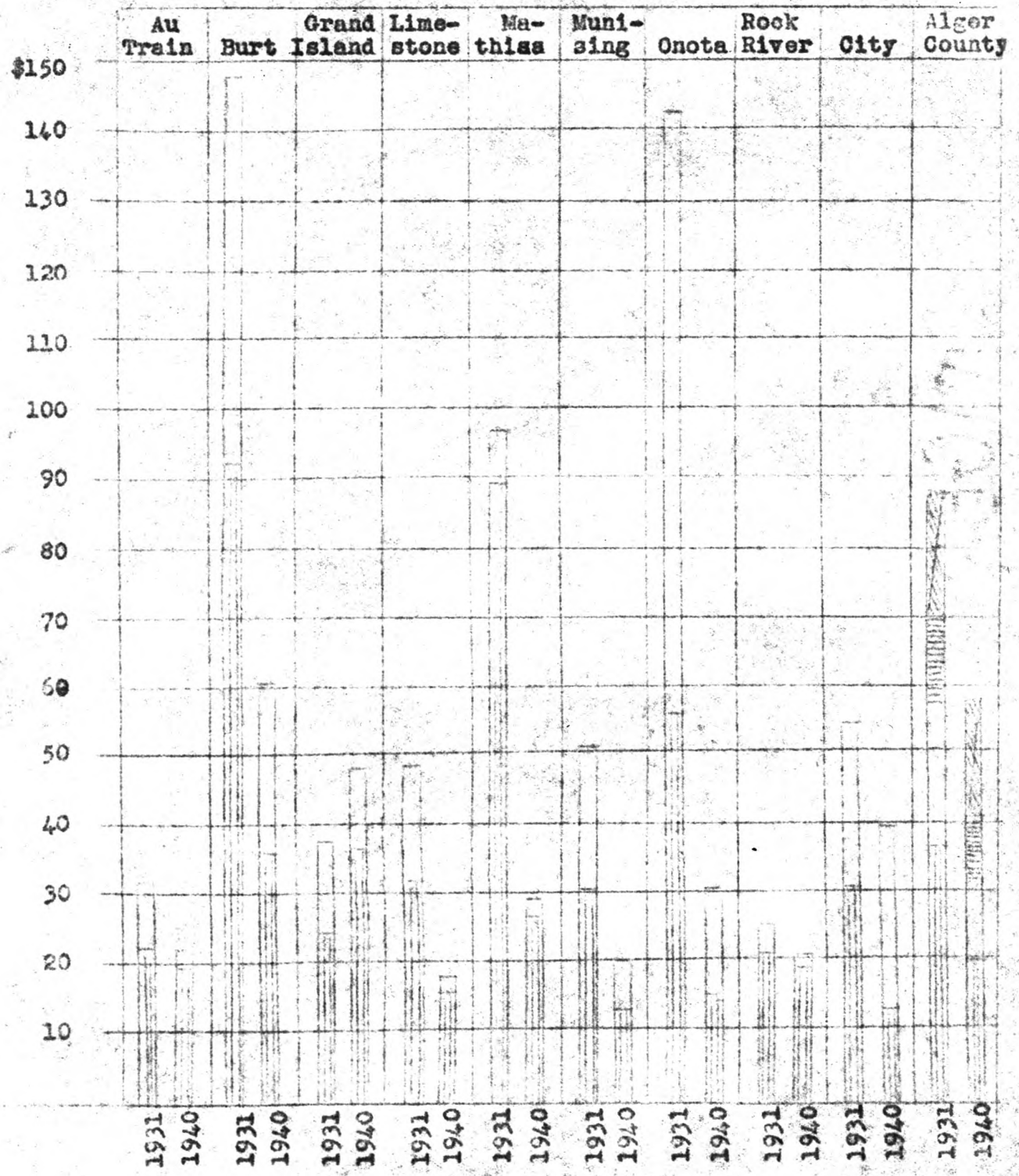
In compiling these figures each unit is figured for a period of twelve months, but fiscal periods do not end at a uniform time. Following is a comparison of expenditures for the two years:

	1940	1939	Increase	Decrease
Schools	197,219.00	202,532.53		5,313.53
Townships & City	126,555.73	132,268.47		5,712.74
County General Fund	45,888.63	43,510.48	2,378.17	
Welfare Relief & Social Welfare (1)	45,362.96	60,718.46		15,355.50
County Road Fund	177,814.54	188,163.57		10,349.03
Total	592,840.88	627,193.51		34,352.63
Per Cent Decrease				.055

- (1) Estimated value of Federal surplus commodities not included. Relief costs for 1939 adjusted with Social Welfare.

ALGER COUNTY
EXPENDITURES PER CAPITA FOR ALL UNITS AND COUNTY AVERAGE

School  County 
Township & City  County Road 



COMPARATIVE STATEMENT OF GENERAL FUND RECEIPTS & EXPENDITURES FOR
YEARS ENDING JULY 31, 1940, AND JULY 31, 1939

	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Decrease</u>
<u>RECEIPTS</u>				
Current Taxes	32,506.93	29,664.50		7,157.57
Delinquent Taxes	10,229.96	3,895.85	6,334.11	
Mortgage Taxes	415.00	19.97	395.03	
State T.B. Funds	3,018.00	2,574.00	444.00	
Sundries	1,137.43	577.06	560.37	
Transfers	2,386.10	2,521.19		2,555.09
Total Income	49,393.42	51,372.57		1,979.15
Bank Loan	1,500.00		1,500.00	
Balance to Begin	963.03	3,558.16		2,595.13
Total Available	51,856.45	54,930.73		3,074.28
<u>EXPENDITURES</u>				
Circuit Court	2,465.15	2,847.03		381.88
Justice Court	796.60	698.35	98.45	
Board of Supervisors				
Mileage & Per Diem	1,345.05	1,681.09		336.04
Appropriations	975.00	250.00	725.00	
Miscellaneous	776.47	468.25	308.22	
Welfare Relief		2,400.00		2,400.00
Court House & Grounds	3,670.79	3,357.94	312.85	
Probate Court	1,980.18	2,281.21		301.03
Sheriff	5,050.36	4,953.16	97.20	
Clerk & Register of Deeds	3,189.92	3,131.32	58.60	
Treasurer	3,206.87	3,301.50		94.63
Prosecuting Attorney	2,743.09	2,637.04	106.05	
School Commissioner	1,085.77	1,521.57		435.80
Coroners	208.60	347.99		139.39
Poor Commissioner	2,661.88	1,738.22	923.66	
Elections	936.20	1,147.40		211.20
Contagious Disease	9,959.18	4,728.79	5,230.39	
State Institutions	1,575.10	4,471.77		2,896.67
Social Service	2,789.72	2,560.65	229.07	
Miscellaneous	439.52	690.43		250.91
Total Expense	45,855.65	45,213.71	641.94	
Transfers	2,462.73	8,750.00		6,287.27
Adjustments	591.17	3.99	587.18	
Bank Loan Repaid	1,500.00		1,500.00	
Total Expenditures	50,409.55	53,967.70		3,558.15
Balance to End	1,446.90	963.03	483.87	

Salaries of County officers for 11 months only in 1940 classification.
This report revised to conform with State audit period.

ALGER COUNTYSTATE INSTITUTIONAL CHARGES FOR YEAR ENDING SEPTEMBER 30, 1940
COMPARED WITH YEAR ENDING SEPTEMBER 30, 1939

	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Decrease</u>
<u>NEWBERRY STATE HOSPITAL</u>				
Quarter Ending Dec. 31	430.95	445.40		14.45
March 31	277.10	301.75		24.65
June 30	401.20	427.55		26.35
Sept. 30	557.60	493.00	64.60	
	<u>1,666.85</u>	<u>1,667.70</u>		.85
<u>UNIVERSITY HOSPITAL</u>				
Quarter Ending Dec. 31	659.50	682.90		23.40
March 31	714.65	2,335.26		1,620.61
June 30	209.18	2,021.45		1,812.27
Sept. 30	530.30	2,021		154.12
	<u>2,113.63</u>	<u>5,724.03</u>		<u>3,610.40</u>
<u>UNIV. HOSPITAL, TREATMENT T.B.</u>				
Quarter Ending Dec. 31				
March 31				
June 30		131.83		131.83
Sept. 30				
		<u>131.83</u>		<u>131.83</u>
<u>HOWELL SANATORIUM</u>				
Quarter Ending Dec. 31	92.00	295.80		203.80
March 31	91.00	277.25		186.25
June 30	91.00	251.50		160.50
Sept. 30	92.00	116.00		24.00
	<u>366.00</u>	<u>940.55</u>		<u>574.55</u>
<u>MICH. HOME & TRAINING SCHOOL</u>				
Quarter Ending Dec. 31	74.52		74.52	
March 31	23.49	43.31		19.82
June 30		64.61		64.61
Sept. 30		74.52		74.52
	<u>98.01</u>	<u>182.44</u>		<u>84.43</u>
<u>MICH. SCHOOL FOR DEAF</u>				
Quarter Ending Dec. 31				
March 31				
June 30	14.42		14.42	
Sept. 30		15.16		15.16
	<u>14.42</u>	<u>15.16</u>		.7

STATE INSTITUTIONAL CHARGES, Continued

	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Decrease</u>
<u>NO. MICH CHILDREN'S CLINIC</u>				
Quarter Ending Dec. 31				
March 31		64.00		64.00
June 30		152.00		152.00
Sept. 30				
		<u>216.00</u>		<u>216.00</u>
<u>MUNISING HOSPITAL</u>				
Quarter Ending March 31		294.50		294.50
		<u>294.50</u>		<u>294.50</u>
<u>NO. MICH. T.B. SANATORIUM</u>				
Quarter Ending Dec. 31	92.00		92.00	
March 31	91.00		91.00	
June 30	28.00	61.00		33.00
Sept. 30		92.00		92.00
	<u>211.00</u>	<u>153.00</u>	<u>58.00</u>	
<u>TRANSPORTATION OF CHILDREN</u>				
Year Ending Sept. 30	-	-		
<u>CARGO STATE HOSPITAL FOR EPILEPTICS</u>				
Quarter Ending Sept. 30	52.44		52.44	
	<u>52.44</u>		<u>52.44</u>	
<u>MICH. CHILDREN'S INSTITUTE</u>				
Quarter Ending Sept. 30	7.80		7.80	
	<u>7.80</u>		<u>7.80</u>	
TOTAL FOR YEAR	4,530.15	9,030.71		4,500.56
DUE STATE	39,586.86	36,689.61	2,897.25	

TOTAL STATE INSTITUTIONAL CHARGES

Total charges from state institutions from January 1, 1932 to September 30, 1940	89,703.68
Paid Auditor General & Sundry Credit	<u>50,116.82</u>
	<u>39,586.86</u>

ALGER COUNTY POOR COMMISSION

COMPARATIVE STATEMENT OF EXPENDITURES FOR YEAR ENDING SEPTEMBER 30,
1940, AND SEPTEMBER 30, 1939

	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Decrease</u>
<u>INFIRMARY</u>				
Keeper & Matron	205.00	1,440.00		1,235.00
Other Labor		1,225.53		1,225.53
Clothing	14.24	248.04		233.80
Food	62.50	700.41		637.91
Medical Attendance	5.90	204.51		198.61
Funeral Expense				
Transportation	4.00	62.60		58.60
Furniture & Supplies	20.73	193.23		172.62
Fuel and Light		667.33		667.33
Gas, Oil, & Car Expense	12.78	490.91		478.13
New Equipment	1.78	381.55		379.77
Farm Expense	40.68	943.33		902.65
Bldg & Equipment Repairs	18.87	375.68		356.81
Insurance		21.08		21.08
Sundries	35.91	370.28		334.37
Total	<u>422.27</u>	<u>7,324.48</u>		<u>6,902.21</u>
Average No. Inmates	30	33		3
Cost Per Inmate		221.95		221.95
<u>INDIGENT POOR</u>				
Medical & Hospital	488.38	6,717.01		6,228.63
Funeral Expense		1,401.92		1,401.92
Food & Provisions	175.74	580.73		404.99
Fuel		11.00		11.00
Clothing	3.00	157.73		154.73
Rent	7.96	65.38		57.42
Transportation	136.61	473.40		336.79
Other Expense	166.08	1,648.85		1,482.77
Total Indigent Poor	<u>977.77</u>	<u>11,056.02</u>		<u>10,078.25</u>
TOTAL EXPENDITURES	1,400.04	18,380.50		16,980.46
Collections	263.35	1,584.45		1,321.10
NET EXPENDITURES	1,136.69	16,796.05		15,659.36

Poor Commission discontinued Oct. 31, 1931. Succeeded by Social Welfare Board.

ALGER COUNTY SOCIAL WELFARE BOARD

RECEIPTS & EXPENDITURES FOR 12 MONTHS 1940 & 12 MONTHS 1939,
SHOWING INCREASES & DECREASES

	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Decrease</u>
Case Load	2022	5053		3032
Total Persons	6256	13824		7558
<u>FUNDS PROVIDED</u>				
County	8,514.68	2,495.05	6,019.63	
State	<u>19,905.00</u>	<u>56,269.59</u>		<u>36,364.57</u>
Total	28,419.68	58,764.62		30,344.94
<u>EXPENDITURES</u>				
Direct Relief	20,705.13	49,738.54		29,033.41
Hospitalization	9,533.61		9,533.61	
Infirmary	8,302.51		8,302.51	
Administrative	<u>5,421.67</u>	<u>9,026.68</u>		<u>3,605.01</u>
Total Expenditures	43,962.92	58,765.22		14,802.70
Surplus Commodities	<u>28,525.65</u>	<u>26,648.88</u>		
Total Relief	72,488.57	85,413.50		

Note - Difference between funds provided and total expenditures is represented by unpaid vouchers held account shortage of funds.

Superintendents of the Poor and Emergency Relief consolidated into Social Welfare Relief under 1939 legislative act, effective November 1, 1939.

This statement set up on calendar year basis instead of fiscal period ending September 30 as formerly.

ALGER COUNTY ROAD COMMISSION

COMPARATIVE STATEMENT OF RECEIPTS AND EXPENDITURES
COMPARATIVE STATEMENT OF RECEIPTS AND EXPENDITURES FOR TWELVE
MONTHS ENDING SEPTEMBER 30, 1940 AND SEPTEMBER 30, 1939

	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Decrease</u>
BALANCE TO BEGIN	3,020.81	5,157.50		2,136.69
<u>RECEIPTS</u>				
Delinquent Tax	155.60	60.99	94.61	
State Maintenance	74,391.57	93,368.40		18,976.83
Weight Tax	51,528.68	54,298.63		2,769.95
Gas Tax	8,798.68	3,865.91	4,932.77	
McNitt Act	39,245.28	27,781.13	11,464.15	
Snow Removal	6,272.66	4,324.47	1,948.19	
Repair State Equipment	363.81	333.71	30.10	
Gas Tax Refund & Discts	24.44	97.95		73.51
Compensation Ins. Refund		284.68		284.68
Sundries	5,219.48	1,611.01	3,608.47	
Total Receipts	186,000.20	186,026.88		26.68
Total Recd & Balance	189,021.01	191,184.38		2,163.37
<u>EXPENDITURES</u>	178,562.14	188,163.57		9,601.43
BALANCE TO END	10,458.87	3,020.81	7,438.06	
<u>CLASSIFICATION OF EXPENDITURES</u>				
State Truck Lines	36,985.15	36,617.17	367.98	
Equipment Repairs	31,953.98	28,575.92	3,378.06	
Building Maintenance	8,343.82	6,452.62	1,891.20	
Machinery & Tools	319.33	1,400.34		1,081.01
Material in Stock	4,921.91	22,878.69	7,614.22	
New Equipment	13,616.00	25,197.88		12,181.28
General Expense	15,975.40	13,892.65	2,082.75	
Total	137,087.19	135,015.27	2,071.92	
County & Township Roads				
Au Train Township	3,129.55	4,594.82		1,465.27
Burt "	5,755.91	5,102.99	652.92	
Grand Island "	409.97	178.26	231.71	
Limestone "	6,457.19	7,067.39		610.20
Mathias "	3,425.75	1,995.59	1,430.16	
Munising "	3,409.42	6,043.36		2,633.94
Onota "	2,615.24	3,454.83		839.59
Rock River "	10,068.11	13,063.60		2,995.49
Coast Guard Road	22.80		22.80	
Eben-Trenary Road	773.12	1,109.27		336.15
Pictured Rocks Road	242.22		242.22	
Federal Forest Hiway #13	321.15		321.15	
Airport Road	58.25		58.25	
Tile Mfg.	524.98	2,038.19		1,513.21
Total	37,213.66	44,648.30		7,434.64
City of Munising				
Horton Funds (1)	3,513.69	8,500.00		
TOTAL EXPENSE	177,814.54	188,163.57		
Payroll Advance & Petty	747.60			
TOTAL EXPENDITURES	178,562.14			

(1) City proportion of Horton Funds now transferred direct by County Treasurer.

AIGER COUNTY ROAD COMMISSION

Continued

DETAIL OF PAYMENTS ON NEW EQUIPMENT FOR THE YEAR ENDING
SEPTEMBER 30, 1940

Trucks-	No. 64 FWD	772.78	
	No. 65 FWD	772.79	
	No. 68 Snogo	2,340.05	
	No. 69 FWD	653.69	
	No. 78 Ford	364.00	
	No. 79 Oshkosh	1,154.49	
	No. 80 FWD	1,407.77	
	No. 81 Ford Pick-up	1.50	
	No. 281 Drag Plow	5.38	
	No. 322 Wausau Plow	510.03	
	No. 327 " Plow	335.60	
	No. 328 " Plow	315.83	
	No. 329 " Plow	541.34	
	No. 330 Sargent Plow	566.54	
	No. 331 " Plow	219.73	
	No. 332 Ross Plow	370.87	
	No. 333 Willett Plow	381.92	
	No. 427 Mower	247.56	
	Sprinkler Pump No. 501	475.74	
	" " No. 502	242.69	
	Sundry Machinery & Tools	1,009.81	
	Monroe Calculator	<u>326.49</u>	
	Total		13,016.60

AU TRAIN TOWNSHIP

Russell Boogren, Supervisor
 Frank Doucette, Clerk
 Richard E. Ferry, Treasurer

The receipts and disbursements for the year ending April 1, 1940 compared with the previous year are as follows:

	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Decrease</u>
BALANCE TO BEGIN	441.59	1,002.96		561.37
<u>RECEIPTS</u>				
Delinquent Taxes	73.89	124.92		51.03
Tax Levy	554.27	765.53		211.26
Homestead & Swamp Tax	88.86	48.46	40.40	
Light & Water Collections				
Liquor Licenses	963.34	669.37	293.97	
Miscellaneous	60.00		60.00	
Total Receipts	1,740.36	1,608.28	132.08	
Total Recd & On Hand	2,181.95	2,611.24		429.29
<u>EXPENDITURES</u>				
Contingent Fund	1,780.75	2,169.65		388.90
BALANCE TO END	401.20	441.59		40.39

Assessed valuation and taxes levied for 1940 compared with 1939:

ASSESSED VALUATION

Real Property	414,375.00	420,705.00		6,330.00
Personal Property	54,770.00	49,260.00	5,510.00	
Total	469,145.00	469,965.00		8.20

TAXES LEVIED

County Tax	3,753.16	3,759.72		6.56
County Debt Tax		275.00		275.00
Township Tax	703.72	704.95		1.23
School Tax	2,580.30	2,584.81		4.51
Rejected Tax	32.74	78.84		46.10
Total	7,069.92	7,403.32		333.40

COMPARATIVE TOTAL TOWNSHIP EXPENDITURES

Year ending April 1, 1940	1,780.75
1939	2,169.65
1938	1,781.21
1937	2,207.59
1936	1,764.97
1935	2,041.50
1934	1,814.43
1933	3,160.41
1932	4,302.34
1931	5,109.47
1930	5,939.08
1929	4,169.61

BURT TOWNSHIP

James Thompson, Supervisor
 Alfred Lundquist, Clerk
 Rex Block, Treasurer

Receipts and disbursements for the year ending April 1, 1940 and a comparison with 1939 are as follows:

	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Percent</u>
BALANCE TO BEGIN	244.44	3,015.94		174.50
<u>RECEIPTS</u>				
Delinquent Taxes	864.34	921.87		37.50
Tax Levy	2,014.30	1,619.18	395.12	
Homestead and Swamp Tax	147.22	140.66	6.56	
Light and Water Collect.	7,220.63	8,250.49		1,029.86
Liquor Licenses	610.00	616.25		6.25
Gas & Power Tax Refunds	5.70	6.60		.90
Sundries	128.53	102.08	26.27	
Total Receipts	10,990.54	11,657.13		666.59
Total Recd & On Hand	11,234.98	14,576.07		3,441.09
<u>EXPENDITURES</u>				
Contingent Fund	3,907.46	5,461.53		1,554.07
Light & Water Fund	7,358.37	8,970.10		1,611.73
Total Expenditures	11,265.83	14,431.63		3,165.80
BALANCE TO END (Deficit*)	30.85*	244.44		275.29

Assessed valuation and taxes levied for 1940 compared with 1939

ASSESSED VALUATION

Real Property	1,261,770	1,293,455		31,685
Personal Property	23,450	14,400	9,050	
Total	1,285,220	2,307,855		22,635

TAXES LEVIED

County Tax	10,281.76	10,462.84		181.08
County Debt Tax		765.28		765.28
Township Tax	2,570.44	2,615.71		45.27
School Tax	6,426.10	6,539.29		113.19
School Debt Tax	10,002.75	9,155.00	847.75	
Rejected Tax	110.11	89.45	20.66	
Total	29,391.16	29,627.57		236.41

COMPARATIVE TOTAL TOWNSHIP EXPENDITURES

Year ending April 1, 1940	11,265.83
1939	14,431.63
1938	11,958.05
1937	22,719.73
1936	9,325.22
1935	8,939.52
1934	9,832.18
1933	13,733.69
1932	27,080.78
1931	28,608.92
1930	24,821.68
1929	17,999.20

BURT TOWNSHIP LIGHT & WATER PLANTSTATEMENT OF OPERATIONS FOR YEAR ENDING MARCH 31, 1940 AND
COMPARISON WITH 1939

	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Decrease</u>
BALANCE TO BEGIN	276.73°	349.20		625.98
<u>RECEIPTS</u>				
Light & Water Collections	5,905.13	6,151.49		246.36
Street Lighting	550.00	600.00		50.00
Hydrant Rental	748.00	1,349.00		601.00
Sundries	23.20	243.68		220.48
Total Receipts	<u>7,226.33</u>	<u>8,344.17</u>		<u>1,117.84</u>
Total Recd & Balance	6,949.60	8,693.37		1,743.77
<u>EXPENDITURES</u>				
Station Labor	2,640.00	2,475.00	165.00	
Clerk	240.00		240.00	
Fuel, Oil, Gas, & Lubricants	3,260.24	2,435.79	824.45	
Supplies, Repairs, etc.	528.31	304.72	223.59	
Insurance	249.33	139.04	110.29	
Sundries	66.11	89.77		23.66
Total	<u>6,983.99</u>	<u>5,444.32</u>	1,539.67	
PROFIT FROM OPERATIONS	34.39°	3,249.05		3,214.66
Less Capital Investment	<u>374.38</u>	<u>3,525.78</u>		<u>3,151.40</u>
BALANCE TO END	408.77°	216.73°		132.04

° indicates a deficit or loss

GRAND ISLAND TOWNSHIP

John Lezotte, Supervisor
 Nona Lezotte, Clerk
 Aaron Powell, Treasurer

Receipts and Disbursements for the year ending April 1, 1940,
 compared with the previous year are as follows:

	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Decrease</u>
BALANCE TO BEGIN	573.90	509.48	64.42	
<u>RECEIPTS</u>				
Delinquent Taxes	1.02	22.20		21.18
Tax Levy		5.73		5.73
Liquor Licenses	255.00	255.00		
Transfer Old Bank Acc't.		163.49		163.49
Total	256.02	446.42		190.40
Total Recd & On Hand	829.92	955.90		125.98
<u>EXPENDITURES</u>				
Contingent Fund	377.18	382.00		4.82
<u>BALANCE TO END</u>	452.74	573.90		121.16

Assessed valuation and taxes levied for 1940 compared with 1939:

<u>ASSESSED VALUATION</u>				
Real Property	224,945	224,945		
Personal Property	24,500	24,500		
Total	249,445	249,445		
<u>TAXES LEVIED</u>				
County Tax	1,995.56	1,995.56		
County Debt Tax		145.96		145.96
Township Tax				
School Tax	1,247.22	1,100.00	147.22	
Total	3,242.78	3,241.52	1.26	

COMPARATIVE TOTAL TOWNSHIP EXPENDITURES

Year ending April 1, 1940	377.18
1939	382.00
1938	337.87
1937	360.47
1936	340.82
1935	324.52
1934	261.00
1933	387.89
1932	486.95
1931	323.81
1930	569.19
1929	418.20

LIMESTONE TOWNSHIP

Frank Coaster, Supervisor
 Louis Kneus, Clerk
 Sigrid Kivimaki, Treasurer

Receipts and disbursements for the year ending April 1, 1940,
 compared with 1939 are:

	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Decrease</u>
BALANCE TO BEGIN	1,804.45	2,633.32		828.77
<u>RECEIPTS</u>				
Delinquent Taxes	1,210.36	551.48	658.88	
Tax Levy	343.37	362.34		18.97
Homestead & Swamp Tax	189.03	114.78	74.25	
Liquor Licenses	595.00	595.00		
Sundries		16.00		16.00
Total	2,337.76	1,639.60	698.16	
Total Recd & On Hand	4,142.21	4,272.82		130.61
<u>EXPENDITURES</u>				
Contingent Fund	1,951.95	2,468.37		516.42
<u>BALANCE TO END</u>	2,190.26	1,804.45		385.81

Assessed valuation and taxes levied for 1940 compared with 1939:

<u>ASSESSED VALUATION</u>			
Real Property	199,297	246,495	47,198
Personal Property	36,525	39,500	2,975
Total	235,822	285,995	50,173
<u>TAXES LEVIED</u>			
County Tax	1,886.58	2,287.96	401.38
County Debt Tax		167.35	167.35
Township Tax	471.64	571.99	100.35
School Tax	1,179.11	1,429.98	250.87
Rejected Tax	4.81	8.88	4.07
Total	3,524.14	4,466.16	924.02

COMPARATIVE TOTAL TOWNSHIP EXPENDITURES

Year ending April 1, 1940	1,951.95
1939	2,468.37
1938	2,204.48
1937	1,676.69
1936	1,774.25
1935	3,304.17
1934	2,494.16
1933	4,468.52
1932	8,300.85
1931	11,188.19
1930	13,013.16
1929	10,473.27

MATTHIAS TOWNSHIP

Ben Gregg, Supervisor
 Wm. Hytinen, Clerk
 Edmond Ouellette, Treasurer

Receipts and disbursements for year ending April 1, 1940
 compared with 1939:

	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Decrease</u>
BALANCE TO BEGIN	1,248.74	1,288.92		40.18
<u>RECEIPTS</u>				
Delinquent Taxes	728.85	392.73	346.12	
Tax Levy	237.97	498.42		110.45
Homestead & Swamp Tax	126.69	70.68	56.01	
Liquor Licenses	807.50	765.00	42.50	
Special Election Refunds	32.50		32.50	
Sundries	13.65		13.65	
Total	2,107.16	1,726.83	380.33	
Total Recd & ON Hand	3,355.90	3,015.75	340.15	
<u>EXPENDITURES</u>				
Contingent Fund	1,649.84	1,767.01		117.17
BALANCE TO END	1,706.06	1,248.74	457.22	

Assessed valuation and taxes levied for 1940 compared with 1939:

<u>ASSESSED VALUATION</u>				
Real Property	242,075	249,400		7,325
Personal Property	35,725	21,350	14,375	
Total	277,800	270,750	7,050	
<u>TAXES LEVIED</u>				
County Tax	2,222.40	2,166.00	56.40	
County Debt Tax		158.43		158.43
Township Tax	486.15	541.50		55.35
School Tax	1,458.45	1,353.75	104.70	
Cemetery Tax (\$.15 per desc)	131.70		131.70	
Rejected Tax	12.83	127.18		114.35
Total	4,311.53	4,346.86		35.33

COMPARATIVE TOTAL TOWNSHIP EXPENDITURES

Year ending April 1, 1940	1,649.84
1939	1,767.01
1938	2,311.01
1937	1,961.92
1936	4,888.78
1935	3,162.10
1934	2,223.21
1933	3,667.31
1932	6,377.97
1931	6,846.89
1930	5,962.66
1929	9,209.17

MUNICIPAL TOWNSHIP

Rupert B. Nelson, Supervisor
 Reynold Miron, Clerk
 John Lambert, Treasurer

Receipts and disbursements for year ending April 1, 1940,
 compared with 1939:

	1940	1939	Increase	Decrease
BALANCE TO BEGIN	1,118.37	1,796.82		678.45
<u>RECEIPTS</u>				
Delinquent Tax	605.11	397.06	208.05	
Tax Levy	850.24	1,081.24		231.00
Homestead & Swamp Tax	793.89	280.46	513.43	
Liquor Licenses	637.50	935.00		297.50
Game Protection Fund	204.57	110.15	94.42	
Sundries	161.12	159.34	1.78	
Total	3,252.43	2,963.25	289.18	
Total Recd & On Hand	4,370.80	4,760.07		389.27
<u>EXPENDITURES</u>				
Contingent Fund	3,492.10	3,641.70		149.60
BALANCE TO END	878.70	1,118.37		239.67

Assessed valuation and taxes levied for 1940 compared with 1939:

<u>ASSESSED VALUATION</u>			
Real Property	518,605	547,725	29,120
Personal Property	52,550	59,600	7,050
Total	571,155	607,325	36,170
<u>TAXES LEVIED</u>			
County Tax	4,569.24	4,858.60	289.36
County Debt Tax		355.36	355.36
Township Tax	999.52	1,062.82	63.30
School Tax	2,998.57	3,188.46	189.89
Rejected Tax	21.18	128.23	107.05
Total	8,588.51	9,593.47	1,004.96

COMPARATIVE TOTAL TOWNSHIP EXPENDITURES

Year ending April 1, 1940	3,492.10
1939	3,641.70
1938	4,811.58
1937	3,957.06
1936	3,418.75
1935	2,417.65
1934	4,074.71
1933	8,836.72
1932	17,339.32
1931	17,401.19
1930	16,476.40
1929	19,038.88

ONOFA TOWNSHIP

Boris PaaJanen, Supervisor
 Edwin H. Peura, Clerk
 Lydia Risku, Treasurer

Receipts and disbursements for year ending April 1, 1940
 compared with 1939:

	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Decrease</u>
BALANCE TO BEGIN	1,087.64	5,455.37		4,367.8
<u>RECEIPTS</u>				
Delinquent Taxes	177.11	431.40		254.29
Tax Levy	880.78	927.69		46.91
Homestead & Swamp Tax	77.68	56.38	21.30	
Liquor Licenses	148.75	170.00		21.25
Gas & Power Tax Refunds	18.51		18.51	
Road Maintenance	643.21	1,139.28		496.07
Sundries	65.55	46.56	18.99	
Total	2,011.59	2,771.31		759.72
Total Recd & On Hand	3,099.13	8,226.68		5,127.55

EXPENDITURES

Contingent Fund	2,132.21	7,139.14		5,006.93
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<u>BALANCE TO END</u>	966.92	1,087.64		120.62
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Assessed valuation and taxes levied compared with 1939:

ASSESSED VALUATION

Real Property	622,955	660,055		37,100
Personal Property	4,920	7,800		2,880
Total	627,875	667,855		39,980

TAXES LEVIED

County Tax	5,023.00	5,342.84		319.84
County Debt Tax		390.79		390.79
Township Tax	941.81	1,001.78		59.97
School Tax	3,453.32	3,673.20		219.88
Rejected Tax	7.61	93.04		85.43
Total	9,425.74	10,501.65		1,075.91

COMPARATIVE TOTAL TOWNSHIP EXPENDITURES

Year ending April 1, 1940	2,132.21
1939	7,139.14
1938	1,976.98
1937	1,876.21
1936	1,410.25
1935	3,038.02
1934	5,894.39
1933	4,543.76
1932	21,594.41
1931	18,377.90
1930	17,130.98
1929	20,358.01

ROCK RIVER TOWNSHIP

Onen Pantti, Supervisor
 Waino Samanen, Clerk
 Donald Hakala, Treasurer

Receipts and Disbursements for year ending April 1, 1940
 compared with 1939

	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Decrease</u>
BALANCE TO BEGIN	5,367.94	5,976.90		608.96
<u>RECEIPTS</u>				
Delinquent Taxes	957.56	1,416.06		458.50
Tax Levy	436.42	611.28		174.86
Homestead & Swamp Tax	107.77	59.21	48.56	
Liquor Licenses	765.00	765.00		
Interest on Savings Acc't.	67.76		67.76	
Sundries	149.54	161.67		12.13
Total	2,484.05	3,013.22		529.17
Total Recd & On Hand	7,851.99	8,990.12		1,138.13
<u>EXPENDITURES</u>				
Contingent Fund	2,338.86	3,622.18		1,283.32
BALANCE	5,513.13	5,367.94	145.19	
Less Acc'ts. Chgd Off	688.64		688.64	
BALANCE TO END	4,824.49	5,367.94		543.45

Assessed valuation and taxes levied for 1940 compared with 1939:

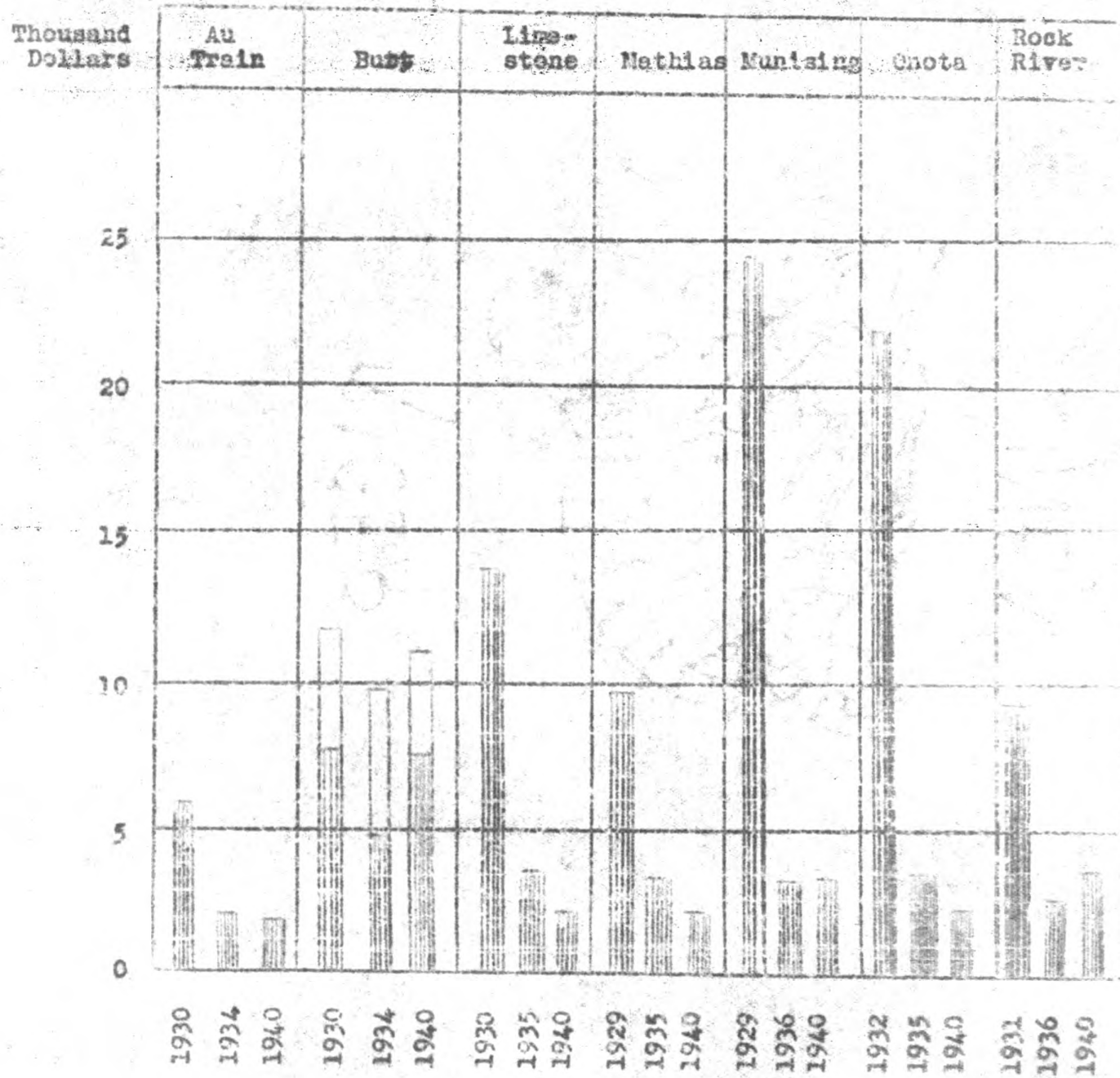
<u>ASSESSED VALUATION</u>				
Real Property	331,280	382,270		50,990
Personal Property	75,250	74,150	1,100	
Total	406,530	456,420		49,890
<u>TAXES LEVIED</u>				
County Tax	3,252.24	3,651.36		399.12
County Debt Tax		267.07		267.07
Township Tax	609.80	684.63		74.83
School Tax	2,235.91	2,510.31		274.40
Rejected Tax	31.56	58.96		27.40
Total	6,129.51	7,172.33		1,042.82

COMPARATIVE TOTAL TOWNSHIP EXPENDITURES

Year ending April 1, 1940	3,027.50
1939	3,622.18
1938	2,020.93
1937	2,044.29
1936	2,491.40
1935	3,223.71
1934	3,524.42
1933	6,266.44
1932	7,844.33
1931	8,441.09
1930	6,413.14
1929	6,440.40

WISNER COUNTY

TOWNSHIP EXPENDITURES FOR YEARS ENDING APRIL 30, AS SHOWN BELOW



Burt Township - General Expense
Light and water

ALGER COUNTY

COMPARATIVE STATEMENT OF TOWNSHIP CONTINGENT FUND EXPENDITURES FOR FISCAL YEAR ENDING MARCH 31, 1940

	<u>Au Train</u>	<u>Burt</u>	<u>Grand Island</u>	<u>Lime-stone</u>	<u>Mathias</u>	<u>Munising</u>	<u>Onota</u>	<u>Rock River</u>	<u>TOTAL</u>	<u>Total Prev. Yr.</u>
Supervisor Services (Inc. tax & asst roll)	400.00	727.70	114.00	515.00	400.00	869.00	471.70	491.00	3,978.40	3,990.23
Clerk Services	350.00	396.00	68.00	346.20	300.00	536.00	493.75	466.00	2,955.95	3,149.93
Treasurer Services	46.00	231.40	44.00	193.50	137.00	106.64	68.40	170.00	996.94	890.55
Justices of Peace	52.00	176.10	6.00	163.50	56.00	142.00	128.00	67.00	790.60	791.55
Highway Commissioner	25.00							12.50	37.50	28.00
Board of Review	30.00	120.00	12.00	61.00	24.00	154.00	50.00	48.00	499.00	461.93
Health Officers	50.00	150.00		50.00	50.00			78.75	378.75	379.10
Officers' Services	953.00	1,801.20	244.00	1,329.20	967.00	1,797.00	1,211.85	1,333.25	9,637.14	9,691.29
Elections	184.65	157.96	39.00	176.96	104.00	375.50	99.45	183.67	1,321.19	2,085.57
Town Hall	45.30	26.90	40.00	97.36	76.99	81.98	102.12	88.04	558.69	1,141.29
Insurance & Bonds	53.00	57.89	33.00	29.00	21.00	79.94	21.00	97.10	391.97	431.04
Audit		75.00				50.00		50.00	175.00	281.70
Office Supp & Prtg	40.77	13.93		30.95	13.45	25.89	17.75	52.89	195.63	256.03
Postage & Telephone	24.60	44.23		4.00		53.05		4.05	129.93	164.07
Cemetery	15.50			91.90	89.25			33.27	229.92	1,487.41
Park Improvement		134.45				103.50			237.97	537.48
Grasshopper Poison				8.00				154.40	162.40	196.68
Fire Protection		780.20							780.20	1,770.15
Street Lights	300.00	580.00		136.00	324.65	559.17		206.45	2,076.27	1,710.74
Street Maintenance	11.48	138.80							784.73	2,000.35
Poor Relief				17.36	40.00	10.00		80.00	147.36	113.86
Legal Expense					3.00	22.00			25.00	217.39
Annual Statement		14.00							14.00	
Advertising	100.00	75.00							175.00	
W.P.A. Recreation	42.45								42.45	
Census, Munising City				15.00				15.00	30.00	
Dumpground							24.05	30.00	54.05	
Sundries	10.00	37.90	21.18	16.22	10.50	37.37	21.54	10.74	165.45	485.06
Road Meeting						40.00			40.00	
Road Equipment										2,428.70
Right-of-way						44.00			44.00	
Electric Line										521.60
W.P.A. Project										840.73
Real Estate						212.00			212.00	
Office Equipment										240.44
TOTAL	1,780.75	3,907.46	377.18	1,951.95	1,649.84	3,492.10	2,132.21	2,338.86	17,630.35	26,651.58
Total Previous Year	2,169.65	5,461.53	382.00	2,468.37	1,767.01	3,641.70	7,139.14	3,622.18	26,651.58	

Compiled by the Alger County Taxpayers' Association

CITY OF MUNISING

John Hannah, Mayor
 Walfred Johnson, Commissioner
 Harry Nelson, Commissioner

Receipts and disbursements for the year ending December 31, 1940, compared with the previous year are as follows:




	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Decrease</u>
BALANCE TO BEGIN	7,071.60	6,640.08	431.52	
<u>RECEIPTS</u>				
Current Taxes, 1939	45,620.94	43,198.08	2,422.85	
Current Taxes, 1940	15,000.00		15,000.00	
Water Service	13,315.07	12,539.06	776.01	
Special Assessments	1,520.06	519.98	1,000.08	
State Aid, Horton Act	8,697.44	17,744.54		9,047.10
Liquor Licenses	3,414.02	3,442.50		28.48
Dock, Fire Hall, & Sewer Construction Funds	1,319.15	7,167.01		5,847.86
Coal Fund Transfer	856.28		856.28	
Cemetery Lots & Fees	658.05	620.00	38.05	
Miscellaneous	2,661.08	2,218.04	443.04	
Total Receipts	<u>104,521.48</u>	<u>97,079.31</u>	<u>7,442.17</u>	
Loan	4,000.00		4,000.00	
Total Recd. & On Hand	115,593.08	103,719.39	11,873.69	
<u>DISBURSEMENTS</u>				
General Fund	12,164.09	10,888.90	1,274.19	
Street Fund	50,214.48	48,368.73	1,845.75	
Fire Fund	9,526.00	7,654.91	1,871.09	
Water Fund	10,863.94	11,755.73		891.79
Police Fund	5,968.76	5,824.44	144.32	
Park & Cemetery Fund	3,842.74	3,356.27	486.47	
Sinking Fund	8,935.00	8,775.00	160.00	
Spec. Assts Refunded	7.50	22.81		15.31
Total Disbursements	<u>101,522.51</u>	<u>96,647.79</u>	<u>4,874.72</u>	
Loan Repaid	4,000.00		4,000.00	
BALANCE TO END YEAR	10,070.57	7,071.60	2,998.97	
Assessed Valuation and taxes levied for 1940 compared with 1939:				
<u>ASSESSED VALUATION</u>				
Real Property	1,956,350	2,029,765		73,415
Personal Property	619,550	661,500		41,950
Total	<u>2,575,900</u>	<u>2,691,265</u>		<u>115,365</u>
<u>TAXES LEVIED</u>				
County Tax	20,607.20	21,530.12		922.92
County Debt Tax		1,574.76		1,574.76
City Tax	40,205.00	40,515.00		310.00
School Tax	13,523.47	14,129.14		605.67
City Debt Tax	9,495.00	8,885.00	610.00	
Rejected Tax	7.03	49.40		42.37
Total	<u>83,837.70</u>	<u>86,683.42</u>		<u>2,845.72</u>

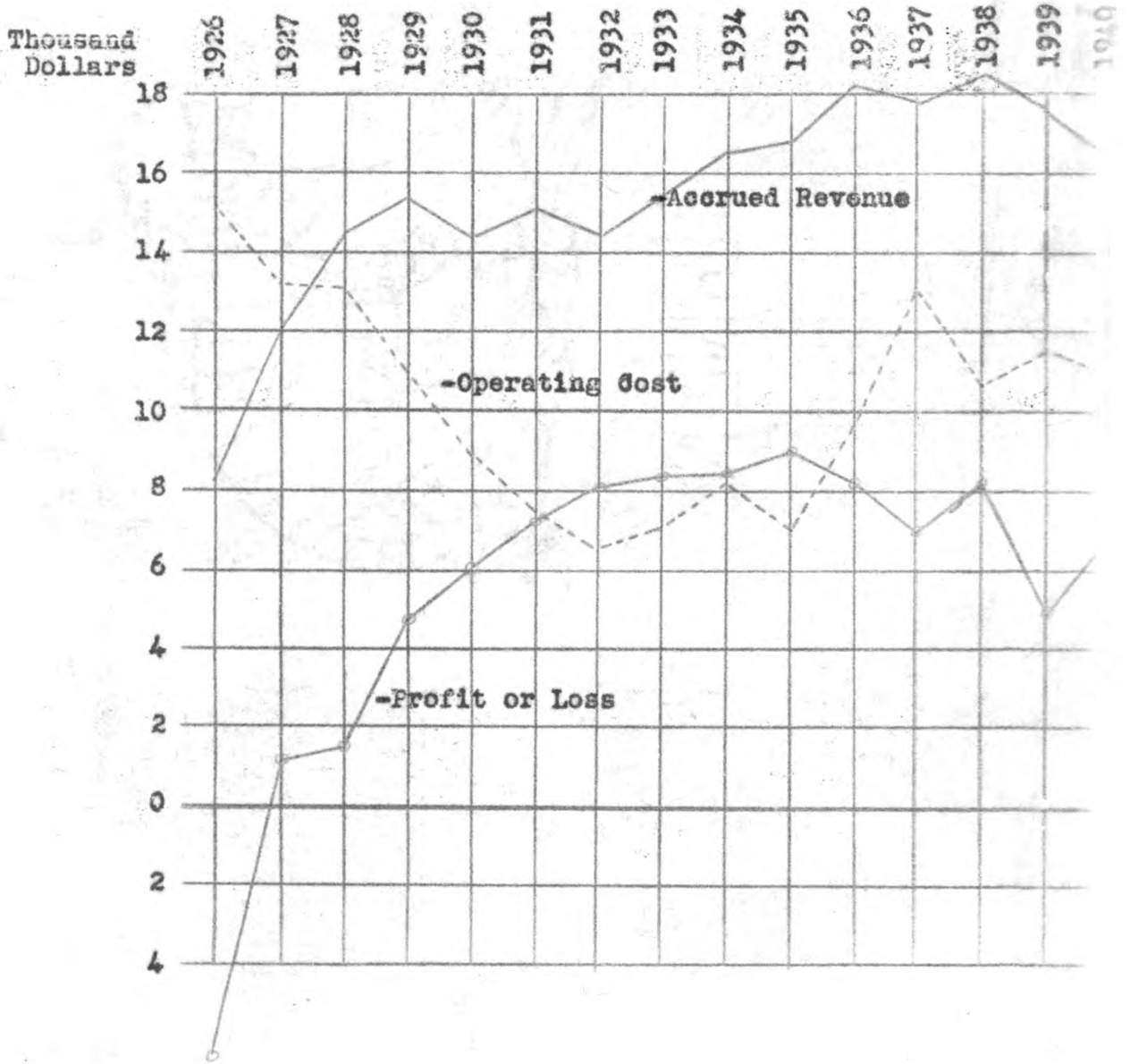
CITY OF MUNISING (Continued)

Comparative statement of operating the pumping plant for the two years is as follows:

	<u>1940</u>	<u>1939</u>	<u>Increase</u>	<u>Decrease</u>
<u>EXPENSE</u>				
Labor at Plant	653.40	653.40		
Power	5,395.95	5,248.60	147.35	
Other Costs	4,814.59	5,830.53		1,015.94
Total	10,863.94	11,732.53		868.59
<u>ACCRUED EARNINGS</u>				
Metered Consumers	17,790.05	16,242.00	1,548.05	
Hydrant Rental	1,250.00	1,250.00		
Other Revenue	251.80	372.00		120.20
Total	19,291.85	17,864.00	1,427.85	
GROSS PROFIT	8,427.91	6,131.47	2,296.44	
Less Discount	2,180.70	2,048.17	132.53	
NET PROFIT	6,247.21	4,083.30	2,163.91	
<u>STATISTICS</u>				
Gallons Pumped	122,224,000	118,864,000	3,360,000	
Gallons Sold	99,245,000	97,195,000	2,050,000	
Gallons Lost in Distribution	22,979,000	21,669,000	1,310,000	
Loss, Per Cent	18.80%	18.23%	.57	
Power Used KWH	153,910	149,960	3,950	
Cash Collections	13,315.07	12,539.06	776.01	

MUNISING CITY WATER DEPARTMENT

Accrued Revenue 
Operating Cost 
Profit or Loss 



AU TRAIN TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE, 30, 1940

BOARD OF EDUCATION

Mrs. Loretta Martin, President
Mrs. A. Winifred Bovan, Sec'y.

Mrs. Ida Endahl, Treasurer
Russell Boogren, Trustee
Dolph Doucette, Trustee

	<u>1939-1940</u>	<u>1938-1939</u>	<u>Increase</u>	<u>Decrease</u>
Balance, July 1, 1939	1,313.89	3,318.13		1,999.29
<u>Receipts</u>				
Current Taxes	2,294.40	1,999.75	294.65	
Delinquent Taxes	423.92	350.60	73.32	
Primary School Fund	1,646.40	2,338.77		692.37
Primary Supplement Fund	1,680.70	1,489.02	191.68	
Equalization Fund	964.62	344.14	620.48	
Library Fund	49.95	53.15		3.19
Homestead & Swamp Tax		222.14		222.14
Sales and Refunds	65.36	87.71		22.35
National Forest Reserve		256.80		256.80
Miscellaneous	20.50		20.50	
Total Income	7,145.86	7,142.08		3.78
Total Available	8,464.75	10,460.26		1,995.51
<u>Expenditures</u>				
Teachers' Salaries	2,880.00	2,880.00		
Library	33.50	38.00		4.50
Transportation	2,154.53	2,186.10		31.57
Capital Outlay	3,434.66	901.51	2,533.15	
General Purposes	616.61	3,135.76		2,519.15
Total	9,119.30	9,141.37		22.07
Balance (*Deficit)	• 654.55	1,318.89		1,973.44
<u>COST PER AVERAGE MEMBERSHIP</u>				
Teachers' Salaries	29.09	27.96	1.13	
Library	.34	.37		.03
Transportation	21.76	21.22	.54	
Capital Outlay	34.69	8.75	25.94	
General Purposes	6.23	30.44		24.21
Total	92.11	88.74	3.37	
<u>STATISTICS</u>				
Assessed Valuation	469,965.00	445,040.00	24,925.00	
School Tax Levy	2,584.81	2,225.20	359.61	
Tax Rate in Mills	5.50	5.00	.50	
Bonded Indebtedness	None	None		
Pupils Per Census	152	149	3	
Average Membership	99	103		4
No. Teachers Employed	3	3		
Average Salary	960.00	960.00		
No. Schools Operated	2	2		
State Classification	Twp. Unit	Twp. Unit		

BURT TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE 30, 1940

BOARD OF EDUCATIONJohn Peterson, President
Orá Endress, Sec'y.Robert Erickson, Treasurer
Ray Barney, Trustee
Mrs. Berniece Bennett, Trustee

	1939-1940	1938-1939	Increase	Decrease
Balance, July 1, 1939	9,669.68	13,484.39		3,814.71
<u>Receipts</u>				
Current Taxes	12,481.31	11,468.02	1,013.29	
Delinquent Taxes	1,965.16	2,138.90		173.74
Primary School Fund	2,385.60	3,118.36		732.76
Primary Supplement Fund	2,435.30	1,442.10	993.20	
Equalization Fund	337.69		337.69	
Tuition Fund	1,736.72	815.97	920.75	
Library Fund	72.39	70.86	1.53	
State Aid, Rural Ag.	1,700.00		1,700.00	
Homestead & Swamp Tax	26.00	1,079.68		1,053.68
Vocational Aid	1,250.60	3,032.50		1,781.90
Sales & Refunds		44.85		44.85
Game Protection Fund		70.40		70.40
Total Income	24,390.77	23,281.64		1,109.13
Total Available	34,060.45	36,766.03		2,705.58
<u>Expenditures</u>				
Teachers' Salaries	9,584.34	10,709.00		1,124.66
Library	183.09	199.68		16.59
Transportation	978.50	1,143.43		164.93
Capital Outlay	249.34	332.94		83.60
General Purposes	6,946.43	6,461.30	485.13	
Interest on Bonds	5,092.50	5,250.00		157.50
Total Operating	23,034.20	24,096.35		1,062.15
Bonds Redeemed	4,000.00	3,000.00	1,000.00	
Total	27,034.20	24,096.35		62.15
Balance	7,026.25	9,669.68		2,643.43

COST PER AVERAGE MEMBERSHIP

Teachers' Salaries	50.98	56.36		5.38
Library	.97	1.05		.08
Transportation	5.21	6.02		.81
Capital Outlay	1.33	1.75		.42
General Purposes	36.95	34.01	2.94	
Interest on Bonds	27.09	27.63		.54
Total	122.53	126.82		4.29

STATISTICS

Assessed Valuation	1,307,855.00	1,313,310.00		5,425.00
School Tax Levy	6,539.29	7,223.20		683.91
Rate in Mills	5.00	5.50		.50
School Debt Tax Levy	9,155.00	7,223.20	1,931.80	
Rate in Mills	7.00	5.50	1.50	
Bonded Indebtedness	93,000.00	97,000.00		4,000.00
Pupils Per Census	215	215		
Average Membership	188	190		2
No. Teachers Employed	8	8		
Average Salary	1,198.04	1,338.63		140.59
No. Schools Operated	1	1		
State Classification		Rural Agricultural		

GRAND ISLAND TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE 30, 1940

Compiled by the Alger County Taxpayers' Association

BOARD OF EDUCATIONW. C. Powell, President
C. V. Johnson, SecretarySandra Johnson, Treasurer
H. B. Powell, Trustee

	<u>1939-1940</u>	<u>1938-1939</u>	<u>Increase</u>	<u>Decrease</u>
Balance, July 1, 1939	303.58	122.06	181.52	
<u>Receipts</u>				
Current Taxes	1,037.93	1,001.72	36.21	
Delinquent Taxes	64.64		64.64	
Primary School Funds	26.25	63.64		37.39
Loan	100.00		100.00	
Total Income	1,228.82	1,065.36	163.46	
Total Available	1,532.40	1,187.42	344.98	

Expenditures

Teachers' Salaries				
Tuition	373.00		373.00	
Transportation	556.25	712.50		156.25
General Purposes	189.45	171.34	18.11	
Total	1,118.70	883.84	234.86	
Loan Repaid	100.00		100.00	
Total	1,218.70	883.84	334.86	
Balance	313.70	303.58	10.12	

STATISTICS

Assessed Valuation	249,445.00	249,445.00	
School Tax Levy	1,100.00	997.78	102.22
Tax Rate in Mills	4.41	4.00	.41
Bonded Indebtedness	None	None	
Pupils Per Census	2	2	
Average Membership	2	2	
State Classification	Twp. Unit	Twp. Unit	
No schools operated.	Pupils transported to Munising		

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LIMESTONE TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE 30, 1940

BOARD OF EDUCATION
 John Knaus, President
 Louis Mandocks, Sec'y.

Henry Touri, Treasurer
 John Ostenak, Trustee
 Albert Thornton, Trustee

	1939-1940	1938-1939	Increase	Decrease
Balance, July 1, 1939	4,977.32	6,172.73		1,195.41
<u>Receipts</u>				
Current Taxes	870.78	984.01		113.23
Delinquent Taxes	1,645.20	1,120.18	525.02	
Primary School Funds	3,147.20	4,709.36		1,562.16
Primary Supplement Funds	3,212.77	2,998.29	214.48	
Equalization Funds	2,533.17	80.99	2,452.18	
Library Fund	95.50	107.02		11.52
Homestead & Swamp Tax		472.57		472.57
Rentals	38.00		38.00	
Sales & Refunds		145.65		145.65
Gas Tax Refunds	81.00		81.00	
Miscellaneous	13.00		13.00	
Total Income	11,636.62	10,618.07	1,018.55	
Total Available	16,613.94	16,790.80		176.86
<u>Expenditures</u>				
Teachers' Salaries	4,770.00	6,310.00		1,540.00
Library	37.93	44.82		6.89
Transportation	1,755.85	1,673.43	82.42	
Capital Outlay	1,880.00	267.25	1,512.75	
General Purposes	4,735.53	3,417.98	1,317.55	
Total	13,179.31	11,813.48	1,365.83	
Balance	3,434.63	4,977.32		1,542.69
<u>COST PER AVERAGE MEMBERSHIP</u>				
Teachers' Salaries	29.28	37.56		8.28
Library	.23	.27		.04
Transportation	10.77	9.95	.82	
Capital Outlay	11.53	2.19	9.34	
General Purposes	29.05	20.24	8.71	
Total	80.86	70.31	10.55	
<u>STATISTICS</u>				
Assessed Valuation	285,995.00	312,025.00		26,030.00
School Tax Levy	1,429.98	1,560.13		130.15
Tax Rate in Mills	5.00	5.00		
Bonded Indebtedness	None	None		
Pupils Per Census	292	286	6	
Average Membership	163	168		5
No. Teachers Employed	5	6		1
Average Salary	954.00	1,051.66		97.66
No. Schools Operated	3	3		
State Classification	Twp. Unit	Twp. Unit		

MATHIAS TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE 30, 1940

BOARD OF EDUCATION

E. F. Brazier, President
Nellie W. Moreland, Sec'y.

Victor Hill, Treasurer
Julius Sivula, Trustee
Lillian Trenary, Trustee

	1939-1940	1938-1939	Increase	Decrease
Balance, July 1, 1939 (Deficit °)	560.57°	696.26		1,256.83
<u>RECEIPTS</u>				
Current Taxes	1,209.60	1,231.57		21.97
Delinquent Taxes	1,828.64	1,589.16	239.48	
Primary School Funds	3,528.00	4,963.92		1,435.92
Primary Supplement Funds	3,601.51	3,160.36	441.15	
Equalization Funds	7,996.99	5,881.13	2,115.86	
Tuition Fund	1,420.32		1,420.32	
Library Fund	107.06	112.81		5.75
State Aid- Rural Agric.	2,100.00	2,450.00		350.00
Homestead & Swamp Tax		316.71		316.71
Vocational Aid	1,762.40	1,946.75		184.35
Sales & Refunds		232.02		232.02
Nat'l. Forest Reserve		44.92		44.92
Miscellaneous	238.71		238.71	
Total Income	23,793.23	21,929.35	1,863.88	
Total Available	23,232.66	22,625.61	607.05	
<u>EXPENDITURES</u>				
Teachers' Salaries	11,606.93	14,774.59		3,167.66
Library	83.65	87.97		4.32
Transportation	3,428.46	3,287.51	149.95	
Capital Outlay		86.00		86.00
General Purposes	7,188.57	4,950.11	2,238.46	
Total	22,307.61	23,186.18		878.57
BALANCE	925.05	560.57	364.48	
<u>COST PER AVERAGE MEMBERSHIP</u>				
Teachers' Salaries	44.64	59.57		14.93
Library	.32	.35		.03
Transportation	13.19	13.26		.07
Capital Outlay		.35		.35
General Purposes	27.65	19.96	7.69	
Total	85.80	93.49		7.69
<u>STATISTICS</u>				
Assessed Valuation	270,750	279,350		8,600
School Tax Levy	1,353.75	1,396.75		43.00
Tax Rate in Mills	5.00	5.00		
Bonded Indebtedness	None	None		
Pupils Per Census	285	298		13
Average Membership	260	248	12	
No. Teachers Employed	10	11		1
Average Salary	1,160.69	1,343.15		182.46
No. Schools Operated	1	1		
State Classification		Rural Agricultural		

MUNICIPALITY OF MUMFORD TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE 30, 1940

BOARD OF EDUCATION

Wm. C. Duffett, President
Lussetta L. Tate, Sec'y.
Cesar E. Ois, Treasurer

Leonard B. Ruggles, Trustee
Lawrence Ouellette, Trustee

	1939-1940	1938-1939	Increase	Decrease
Balance, July 1, 1939	676.13	9,197.58		8,521.4
<u>RECEIPTS</u>				
Current Taxes	14,739.29	13,706.87	1,032.42	
Delinquent Taxes	5,385.10	5,878.97		493.9
Primary School Funds	19,846.40	28,526.63		8,680.2
Primary Supplement Funds	20,259.94	18,161.97	2,097.97	
Equalization Funds	23,333.65	12,219.90	11,113.75	
Tuition Fund	3,229.05	1,670.90	1,558.15	
Gr. Island Twp. Tuition	373.00		373.00	
Homestead & Swamp Tax	33.61	2,477.28		2,443.6
Bank Loan	5,000.00		5,000.00	
Sales & Refunds	868.75	1,289.85		421.1
Nat'l Forest Reserve Fund		143.78		143.7
<u>N Total Income</u>	<u>94,208.83</u>	<u>84,904.00</u>	<u>9,304.83</u>	
Total Available	94,884.96	94,101.58	783.38	
<u>EXPENDITURES</u>				
Teachers' Salaries	49,444.79	53,356.85		3,912.0
Library	1,711.46	1,694.84	16.62	
Transportation	5,361.72	5,982.58		620.8
Capital Outlay	970.89	1,844.30		873.4
General Purposes	32,728.84	30,546.88	2,181.96	
Total Expended	90,217.70	93,425.45	2,500.00	3,207.7
Loan Repaid	2,500.00		2,500.00	
Total	92,717.70	93,425.45		707.7
BALANCE	2,167.26	676.13	1,491.13	
<u>COST PER AVERAGE MEMBERSHIP</u>				
Teachers' Salaries	44.91	45.28		.3
Library	1.56	1.44	.12	
Transportation	4.87	5.08		.21
Capital Outlay	.88	1.57		.69
General Purposes	31.99	25.93	6.06	
Total	84.21	79.30	4.91	
<u>STATISTICS</u>				
Assessed Valuation	607,325	3,129,265		2,521,940
School Tax Levy	3,188.46	14,646.33		12,457.87
Tax Rate in Mills	5.25	5.00	.25	
Bonded Indebtedness	None	None		
Pupils Per Censes	1,754	1,817		63
Average Membership	1,101	1,178		77
No. Teachers Employed	39	40		1
Average Salary	1,267.82	1,333.92		66.10
No. Schools Operated	7	7		
State Classification		Township Unit		

CHOTA TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE 30, 1940

BOARD OF EDUCATION

Hilma Kawanen, President Isaac Risku, Trustee
 Walter Hongisto, Secretary Kate Rook, Trustee
 Charles Gogard, Jr., Treas.

	<u>1939-1940</u>	<u>1938-1939</u>	<u>Increase</u>	<u>Decrease</u>
Balance, July 1, 1939 (Deficit *)	101.83	35.71		137.54
<u>RECKIPTS</u>				
Current Taxes	3,456.56	3,473.84		17.28
Delinquent Taxes	286.16	431.22		145.16
Primary School Funds	481.60	906.87		425.27
Equalization Funds	14.61	20.61		6.00
Homestead & Swamp Tax		284.82		284.82
Nat'. Forest Reserve Fund		26.74		26.74
Bank Loan		372.45		372.45
Refunds & Sales	10.00	77.23		67.23
Total Income	4,248.93	5,592.88		1,344.95
Total Available	4,147.10	5,629.59		1,482.49
<u>EXPENDITURES</u>				
Teachers' Salaries	900.00	900.00		
Library	34.50		34.50	
Transportation	2,130.00	1,754.80	375.20	
Capital Outlay		160.71		160.71
General Purposes	2,015.21	2,915.91		900.70
Total	5,079.71	5,731.42		651.71
BALANCE (Deficit *)	*932.61	*101.83		830.78
<u>COST PER AVERAGE MEMBERSHIP</u>				
Teachers' Salaries	75.00	64.28	10.72	
Library	2.88		2.88	
Transportation	177.50	123.33	52.17	
Capital Outlay		11.48		11.48
General Purposes	167.93	208.25		40.32
Total	423.31	409.34	13.97	
<u>STATISTICS</u>				
Assessed Valuation	667,855	677,490		9,635
School Tax Levy	3,673.20	3,726.20		53.00
Tax Rate in Mills	5.50	5.50		
Bonded Indebtedness	None	None		
Pupils Per Census	50	44	6	
Average Membership	12	14		2
No. Teachers Employed	1	1		
Average Salary	900.00	900.00		
No. Schools Operated	1	1		
State Classification	Township Unit			

ROCK RIVER TOWNSHIP SCHOOLS

STATEMENT FOR THE YEAR ENDING JUNE 30, 1940

BOARD OF EDUCATION

Gust Tikke, President
George Kallio, Sec'y.
Thomas Hallstrom, Treasurer

Jack Piippo, Trustee
Erick Lintula, Trustee

	<u>1939-1940</u>	<u>1938-1939</u>	<u>Increase</u>	<u>Decrease</u>
Balance, July 1, 1939	16,934.27	24,550.87		7,616.60
<u>RECEIPTS</u>				
Current Taxes	1,762.41	1,524.85	237.56	
Delinquent Taxes	1,664.41	2,040.62		376.21
Primary School Funds	5,577.60	8,241.38		2,663.78
Primary Supplement Funds	5,693.82	5,247.02	446.80	
Equalization Funds	11,820.43	7,180.40	4,650.08	
Tuition Fund	2,731.27	1,241.10	1,490.17	
Library Fund	169.25	187.28		18.03
State Aid-Rural Agric.	2,000.00		2,000.00	
Homestead & Swamp Tax	62.74	292.86		230.12
Rentals	351.70		351.70	
Sales & Refunds	35.18	456.95		421.77
Interest on Savings Dep.	144.74		144.74	
Gas Tax Refund	171.15		171.15	
Nat'l. Forest Reserve		25.94		25.94
Interest on Bank Acc't.		199.44		199.44
Total Income	32,194.75	26,637.84	5,556.91	
Total Available	49,129.02	51,188.71		2,059.69
<u>EXPENDITURES</u>				
Teachers' Salaries	15,173.36	16,457.73		1,284.37
Library	274.49	347.31		72.89
Transportation	3,722.28	3,399.20	323.08	
Capital Outlay	3,381.77	7,935.66		4,553.89
General Purposes	10,610.57	6,114.54	4,496.03	
Total	33,162.47	34,254.44		1,091.97
BALANCE	15,966.55	16,934.27		967.72
<u>COST PER AVERAGE MEMBERSHIP</u>				
Teachers' Salaries	37.56	41.65		4.09
Library	.68	.88		.20
Transportation	9.21	8.60	.61	
Capital Outlay	8.36	20.09		11.73
General Purposes	26.28	15.48	10.80	
Total	82.09	86.70		4.61
<u>STATISTICS</u>				
Assessed Valuation	456,420.00	430,600.00	25,920.00	
School Tax Levy	2,510.31	2,152.50	357.81	
Tax Rate in Mills	5.50	5.00	.50	
Bonded Indebtedness	None	None		
Pupils Per Census	486	476	10	
Average Membership	404	395	9	
No. Teachers Employed	14	16		2
Average Salary	1,076.81	1,028.61	48.20	
No. Schools Operated	3	3		
State Classification		Township Unit		

ALGER COUNTY SCHOOLS

EXPENDITURES PER PUPILS IN AVERAGE ATTENDANCE
FOR YEARS ENDING JUNE 30- 1934, 1937, 1940

Au Train, Limestone, and Onota include cost of transporting high school pupils to other districts. These pupils are included in attendance of school to which they are transported.

