

Transportation Package Information Sheet
November 21, 2014

HB 5477 (S-13) (VerHeulen) – Wholesale Gas Tax bill: As Passed the Senate

- Bill Basics:
 - Replaces current 19 cent per gallon retail tax on gasoline and 15 cent per gallon retail tax on diesel fuel with a wholesale motor fuel tax.
 - New tax is based on “average wholesale price”, defined as the statewide average wholesale price of gas based on a 12-month rolling average.
 - The 12-month average is calculated once a year and is defined as 12-month period ending three months prior to the implementation date for a new rate. Based upon the dates specified in the bill (see below) the 12-month period for the first year would be January '14-January '15, whereas subsequent years would be October through October periods going into effect the following January 1st.
 - Limiters are placed upon growth and loss requiring that average wholesale price could not be allowed to increase or fall more than 5 percent annually.

- Rates and Revenue:

Applicable Percentage	Revenue Expected to be Generated¹
9.5% beginning in April 2015	\$205 million – FY15
11.5% beginning Jan. 2016	\$550 million – FY16
13.5% beginning Jan. 2017	\$830 million – FY17
15.5% beginning Jan. 2018	\$1.1 billion – FY18
15.5% beginning Jan. 2019	\$1.25 billion – FY19

- Assumptions:
 - Revenue assumptions are calculated assuming a \$2.81 average wholesale price. This price is the estimated 12 month average from Jan. 14-Dec. 14. Though the current wholesale gasoline prices is approximately \$2.35 a gallon, the 12-month average affords a smoothing of prices over the year.
 - The revenue generated is calculated assuming a flat rate of \$2.81 over the next several years. Rather than calculate based upon inflation, it seemed most reasonable to provide a flat assumption to provide the most conservative estimate.
 - Expected revenue generated will be distributed to the Michigan Transportation Fund (MTF) and will be directed through the current PA51 formula.
- Associated Bills:
 - HB 5493 (S-1) (VerHeulen): This bill amends the Motor Carrier Fuel Tax Act and primarily codifies the definition of diesel parity utilized within the Motor Fuel Tax Act as amended in HB 5477.

¹ Estimates from 11/6/14

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HB 4630 (S-3) (McCready) Registration Changes:

- Bill Basics:
 - The bill amends the Michigan Vehicle Code and makes significant alterations dealing with motor vehicle registrations and the construction of the Michigan Vehicle Code.
 - In addition to a variety of efficiencies and increases to various vehicle registration fees as well as increases to special vehicle license plate fees, the bill would eliminate the ad valorem tax rate depreciation in current statute beginning January 1, 2016.
 - Current law reduces the registration tax applied for a vehicle each year after it is purchased. The initial vehicle registration is based upon tax rates set in statute. The first renewal of that registration (the second registration) is 90% of the original cost. The second renewal (third registration) is 90% of the first renewal. The third renewal (fourth registration) and each subsequent renewal is 90% of the second renewal.
 - The Senate-passed bill would require that “the registration tax for a vehicle that had a valid registration on January 1, 2016, shall be the same as the most recently paid registration tax for that vehicle”, thus locking in the rate of tax associated with that vehicle at that date.
 - The Senate-passed bill would not make changes retroactive.

- Administration Recommendations:
 - The Administration would recommend the depreciation to be eliminated immediately, effective in 2015.
 - The Administration would propose addressing truck registrations within this bill increasing to \$1,000 for the heaviest trucks.

Revenue Assumptions:	Revenue Expected to be Generated ² (in millions)				
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Policy Change					
Immediate Difference on Transfers to Higher Value Vehicles	0.0	12.8	12.8	12.8	12.8
Phased-In Elimination of Depreciation on Registrations	0.0	14.5	41.5	62.2	82.9
Simplify Pre-1984 Weight Based Fees	0.0	1.3	1.3	1.3	1.3
Misc. Vehicle Code Changes	0.0	1.4	1.4	1.4	1.4
Dedicate Late Payment to Road Funding	0.0	10.7	10.7	10.7	10.7

² Estimates from 11/6/14

TRANSPORTATION FUNDING PACKAGE

		Assumes April 1, 2015 Effective Date, and Each April 1 Thereafter					
		2015	2016	2017	2018	2019	2020
Motor Fuel Tax (HB 5477 (S-6)) Incremental Rate Increase: 2.0% Phase-in Period: 3 years	Wholesale Price	\$2.81	\$2.81	\$2.81	\$2.81	\$2.81	\$2.81
	Rate	9.50%	11.50%	13.50%	15.50%	15.50%	15.50%
	Net Revenue	\$205.3	\$550.6	\$830.0	\$1,110.5	\$1,250.2	\$1,247.4
Motor Vehicle Code (HB 4630 (S-3)) A. Immediate Difference on Transfers to Higher Value Vehicles B. Phased-In Elimination of 3-Year Depreciation on Car Registrations C. Simplify Pre-1984 Weight Based Fees D. Miscellaneous Motor Vehicle Code Changes (Hist, Dealer, Wrecker) E. Dedicate Late Payment Fees to Road Funding (GF/GP Impact)	Net Revenue	0.0	12.8	12.8	12.8	12.8	12.8
		0.0	14.5	41.5	62.2	82.9	103.0
		0.0	1.3	1.3	1.3	1.3	1.3
		0.0	1.4	1.4	1.4	1.4	1.4
		0.0	10.7	10.7	10.7	10.7	10.7
	Net Revenue	\$0.0	\$40.7	\$67.7	\$88.4	\$109.1	\$129.2
Re-Direct MTF IDG from SOS (SB 149) Allows MTF to Receipt Sales Tax Revenues / Eliminates MTF IDG to SOS	Net Revenue	0.0	20.0	20.0	20.0	20.0	20.0
	Net Revenue	\$0.0	\$20.0	\$20.0	\$20.0	\$20.0	\$20.0
SUBTOTAL		\$205.3	\$611.3	\$917.7	\$1,218.9	\$1,379.3	\$1,396.6
Administration Recommended Changes to HB 4630 (S-3) REVISED - Immediate Elimination 3-Yr Depreciation on Registrations (Net Diff) NEW - Increase Truck Registrations (\$1,000 on Heaviest Trucks)	Net Revenue	0.0	130.5	103.5	82.8	62.1	42.0
		0.0	57.0	57.0	57.0	57.0	57.0
		0.0	187.5	160.5	139.8	119.1	99.0
	Net Revenue	0.0	187.5	160.5	139.8	119.1	99.0
TOTAL		205.3	798.8	1,078.2	1,358.7	1,498.4	1,495.6

NOTE: The wholesale price in HB 5477 (S-6) is defined as the gasoline wholesale price for purposes of administrative efficiency. The wholesale price is determined on a 12-month rolling average, adjusted up or down no more than 5% from the preceding year's average wholesale price.

Original Governor Proposal (FY 2014 Exec. Rec.)

1. Increase in the gasoline tax (from 19 to 33 cents) \$598.7
2. Increase in the diesel tax (from 15 to 33 cents) \$129.0
3. Increase in vehicle, truck and trailer registration taxes \$508.3
 - a. 25% increase in gross vehicle weight truck and trailer registrations
 - b. 60% increase in light vehicle registrations

TOTAL

\$1,236.0

Distribution Schedule for Michigan Transportation Funding by City/Village
According to House Bill 5477 (S-13)

City/Village Name	Current Law Estimated MTF Distribution ORTA Estimates for 2015	Est MTF Distribution - Year 1 - 2015 (assumes full year of initial revenue increase for comparison)	Year One - Increase over current law	Est MTF Distribution - Year 4 - 2018 (assumes full year of final revenue increase for comparison)	Year Four - Increase over current law
Addison	\$51,480.04	\$56,619.99	\$5,139.95	\$82,620.73	\$31,140.69
Adrian	\$1,243,871.79	\$1,368,064.14	\$124,192.35	\$1,996,299.57	\$752,427.78
Ahmeek	\$15,788.00	\$17,225.56	\$1,437.56	\$25,028.99	\$9,240.99
Akron	\$37,000.51	\$40,694.76	\$3,694.25	\$59,382.39	\$22,381.88
Alanson	\$59,367.11	\$64,980.54	\$5,613.43	\$94,578.91	\$35,211.80
Albion	\$572,154.08	\$629,279.87	\$57,125.79	\$918,254.55	\$346,100.47
Algonac	\$247,708.62	\$272,440.70	\$24,732.08	\$397,549.51	\$149,840.89
Ategan	\$345,248.80	\$379,719.60	\$34,470.80	\$554,092.51	\$208,843.71
Afen	\$10,142.97	\$11,155.67	\$1,012.70	\$16,278.53	\$6,135.56
Afen Park	\$1,649,855.00	\$1,814,582.07	\$164,727.07	\$2,647,865.17	\$998,010.17
Alma	\$586,866.25	\$645,460.94	\$58,594.69	\$941,866.20	\$354,999.95
Almont	\$151,102.43	\$166,189.02	\$15,086.59	\$242,505.48	\$91,403.05
Alpena	\$767,534.83	\$844,168.09	\$76,633.26	\$1,231,822.66	\$464,287.83
Alpha	\$32,882.42	\$35,817.18	\$2,934.76	\$54,996.87	\$19,114.45
Ann Arbor	\$7,053,245.67	\$7,757,465.42	\$704,219.75	\$11,319,809.09	\$4,266,563.42
Applegala	\$31,553.67	\$34,704.08	\$3,150.41	\$50,640.73	\$19,087.06
Armada	\$99,840.27	\$109,808.66	\$9,968.39	\$160,234.43	\$60,394.16
Ashley	\$49,723.07	\$54,137.69	\$4,414.62	\$78,998.51	\$29,275.44
Athens	\$73,329.10	\$80,650.51	\$7,321.41	\$117,686.44	\$44,357.34
Au Gres	\$77,028.86	\$84,719.68	\$7,690.82	\$123,624.23	\$46,595.37
Auburn	\$137,467.69	\$151,192.93	\$13,725.24	\$220,622.97	\$83,155.28
Auburn Hills	\$1,274,438.84	\$1,401,683.09	\$127,244.25	\$2,045,356.86	\$770,918.02
Augusta	\$69,511.68	\$76,452.18	\$6,940.50	\$111,560.16	\$42,048.28
Bad Axe	\$205,829.21	\$226,379.88	\$20,550.67	\$330,336.91	\$124,507.70
Baldwin	\$105,773.06	\$116,333.79	\$10,560.73	\$169,755.99	\$63,982.93
Bancroft	\$50,033.35	\$55,028.87	\$4,995.52	\$60,298.92	\$30,265.57
Bangor	\$146,178.37	\$160,773.31	\$14,594.94	\$234,602.79	\$88,424.42
Baraga	\$137,262.37	\$149,913.87	\$12,651.50	\$217,945.87	\$80,683.50
Baroda	\$59,326.27	\$65,209.66	\$5,883.39	\$95,124.17	\$35,797.90
Barryton	\$26,870.83	\$29,553.70	\$2,682.87	\$43,125.20	\$16,254.37
Barton Hills	\$11,457.55	\$12,601.51	\$1,143.96	\$18,388.31	\$6,930.76
Ballie Creek	\$4,539,907.69	\$4,993,187.35	\$453,279.66	\$7,286,133.34	\$2,746,225.65
Bay City	\$2,503,782.76	\$2,753,768.85	\$249,986.09	\$4,018,340.53	\$1,514,557.77
Bear Lake	\$24,466.64	\$26,909.46	\$2,442.82	\$39,266.68	\$14,800.04
Beaverton	\$78,111.89	\$85,910.84	\$7,798.95	\$125,362.37	\$47,250.48
Belding	\$416,993.40	\$458,627.42	\$41,634.02	\$669,235.97	\$252,242.57
Bellevue	\$89,382.65	\$97,370.68	\$7,988.03	\$141,364.12	\$51,981.47
Bellevue	\$205,255.80	\$225,749.23	\$20,493.43	\$329,416.62	\$124,160.82
Bellevue	\$90,677.07	\$99,730.57	\$9,053.50	\$145,528.34	\$54,851.27
Benlon Harbor	\$688,903.94	\$757,686.42	\$68,782.48	\$1,105,627.30	\$416,723.36
Benzonia	\$55,502.98	\$60,509.54	\$5,007.16	\$87,885.08	\$32,382.70
Berkley	\$821,455.94	\$903,472.87	\$82,016.93	\$1,318,361.07	\$496,905.13
Berrien Springs	\$117,217.96	\$128,921.40	\$11,703.44	\$188,124.02	\$70,906.06
Bessemer	\$286,523.66	\$307,293.24	\$20,769.58	\$442,373.90	\$155,850.24
Beulah	\$45,364.18	\$49,242.47	\$3,878.29	\$71,354.21	\$25,990.03
Beverly Hills	\$609,712.97	\$670,588.76	\$60,875.79	\$978,533.11	\$368,820.14
Big Rapids	\$616,330.76	\$677,400.47	\$61,069.71	\$988,113.53	\$371,782.77
Bingham Farms	\$61,934.65	\$68,118.42	\$6,183.76	\$99,399.42	\$37,464.76
Birch Run	\$110,522.46	\$121,557.41	\$11,034.95	\$177,378.37	\$66,855.91
Birmingham	\$1,163,166.84	\$1,279,301.34	\$116,134.50	\$1,866,775.57	\$703,608.73
Blossfield	\$219,078.08	\$240,951.58	\$21,873.50	\$351,600.13	\$132,522.05
Bloomfield Hills	\$287,801.50	\$316,536.57	\$28,735.07	\$461,894.87	\$174,093.37
Bloomington	\$47,231.66	\$51,947.18	\$4,715.52	\$75,801.89	\$28,570.23
Boyer City	\$375,456.55	\$407,045.11	\$31,588.56	\$589,426.27	\$213,969.72
Boyer Falls	\$38,414.93	\$41,963.41	\$3,548.48	\$61,012.75	\$22,597.82
Breckenridge	\$101,884.13	\$112,056.57	\$10,172.44	\$163,514.62	\$61,630.49
Breedsville	\$30,597.72	\$33,356.15	\$2,758.43	\$48,445.50	\$17,847.78
Bridgman	\$161,879.04	\$178,001.91	\$16,122.87	\$259,712.50	\$97,833.46
Brighton	\$435,571.44	\$479,060.35	\$43,488.91	\$699,051.99	\$263,480.55
Britton	\$38,447.12	\$42,285.79	\$3,838.67	\$61,704.07	\$23,256.95
Bronson	\$163,237.09	\$179,535.25	\$16,298.16	\$261,980.49	\$98,743.40
Brooklyn	\$89,208.06	\$98,114.88	\$8,906.82	\$143,170.70	\$53,962.64
Brown City	\$90,949.76	\$100,030.48	\$9,080.72	\$145,965.97	\$55,016.21
Buchanan	\$319,155.08	\$351,020.61	\$31,865.53	\$512,214.51	\$193,059.43
Buckley	\$63,205.64	\$69,516.31	\$6,310.67	\$101,439.24	\$38,233.60
Burlington	\$20,580.03	\$22,634.87	\$2,054.79	\$33,029.14	\$12,449.06
Burr Oak	\$69,151.51	\$76,055.82	\$6,904.31	\$110,981.79	\$41,830.28
Burton	\$2,329,451.75	\$2,562,032.04	\$232,580.29	\$3,738,555.34	\$1,409,103.59
Byron	\$46,489.22	\$51,130.85	\$4,641.63	\$74,610.90	\$28,121.68
Cadillac	\$716,446.55	\$787,770.24	\$71,323.69	\$1,149,365.41	\$432,918.86
Caledonia	\$93,878.12	\$102,934.42	\$9,056.30	\$149,959.57	\$56,081.45
Calumet	\$107,026.79	\$112,548.05	\$5,521.26	\$160,256.50	\$53,229.71
Camden	\$40,770.46	\$44,841.12	\$4,070.66	\$65,432.84	\$24,662.38
Cape	\$114,366.81	\$125,785.59	\$11,418.78	\$183,548.20	\$69,181.39
Carleton	\$117,512.47	\$129,245.32	\$11,732.85	\$188,596.69	\$71,084.22

Cameo	\$30,008.63	\$32,892.96	\$2,884.33	\$47,911.83	\$17,903.20
Caro	\$270,819.26	\$297,858.75	\$27,039.49	\$434,639.94	\$163,820.68
Carson City	\$91,103.54	\$100,199.62	\$9,096.08	\$146,212.77	\$55,109.23
Carsonville	\$43,362.61	\$47,692.09	\$4,329.48	\$69,593.00	\$26,230.39
Cassville	\$66,010.54	\$72,601.25	\$6,590.71	\$105,940.82	\$39,930.28
Casnovia	\$34,208.19	\$37,623.65	\$3,415.46	\$54,900.99	\$20,692.80
Caspian	\$123,766.33	\$133,960.08	\$10,193.75	\$193,811.27	\$70,044.94
Cass City	\$180,114.44	\$198,097.67	\$17,983.23	\$289,067.07	\$108,952.63
Cassopolis	\$127,596.45	\$140,336.12	\$12,739.67	\$204,780.55	\$77,184.10
Cedar Springs	\$204,160.89	\$224,545.00	\$20,384.11	\$327,659.41	\$123,498.52
Cement City	\$43,998.79	\$48,391.79	\$4,393.00	\$70,614.02	\$26,615.23
Center Line	\$425,987.45	\$468,519.46	\$42,532.01	\$683,670.58	\$257,683.13
Central Lake	\$81,512.36	\$89,013.96	\$7,501.60	\$129,400.30	\$47,887.94
Centerville	\$95,536.24	\$105,074.91	\$9,538.67	\$153,326.88	\$57,790.64
Charlevoix	\$245,366.20	\$266,443.44	\$21,077.24	\$386,165.05	\$140,798.85
Charlotte	\$523,516.35	\$575,785.98	\$52,269.63	\$840,195.47	\$316,679.12
Chatham	\$35,278.51	\$38,355.55	\$3,077.04	\$55,625.23	\$20,347.72
Cheboygan	\$397,745.77	\$437,458.05	\$39,712.28	\$638,345.30	\$240,599.53
Chelsea	\$301,012.81	\$331,066.93	\$30,054.12	\$483,097.81	\$182,085.00
Chesaning	\$179,827.58	\$197,782.17	\$17,954.59	\$288,606.68	\$108,779.10
Clare	\$216,646.91	\$238,277.68	\$21,630.77	\$347,698.34	\$131,051.43
Clarkston	\$51,588.98	\$56,739.80	\$5,150.82	\$82,795.55	\$31,206.57
Clarksville	\$33,500.39	\$36,845.18	\$3,344.79	\$53,765.04	\$20,264.65
Clawson	\$624,337.13	\$686,673.04	\$62,335.91	\$1,002,003.54	\$377,666.41
Clayton	\$34,334.61	\$37,762.69	\$3,428.08	\$55,103.86	\$20,769.25
Clifford	\$43,274.04	\$47,594.66	\$4,320.62	\$69,450.84	\$26,176.80
Climax	\$55,207.82	\$60,719.95	\$5,512.13	\$88,603.45	\$33,395.63
Clinon	\$138,382.39	\$152,198.95	\$13,816.56	\$222,090.97	\$83,708.58
Clio	\$151,005.46	\$166,082.34	\$15,076.88	\$242,349.82	\$91,344.36
Coldwater	\$752,548.23	\$827,685.19	\$75,136.96	\$1,207,770.56	\$455,222.33
Coleman	\$107,093.70	\$117,785.29	\$10,692.59	\$171,875.52	\$64,781.82
Coloma	\$111,796.86	\$122,959.05	\$11,162.19	\$179,423.68	\$67,626.82
Colon	\$92,348.64	\$101,569.03	\$9,220.39	\$148,211.05	\$55,862.41
Columbiaville	\$62,594.92	\$68,844.59	\$6,249.67	\$100,459.05	\$37,864.13
Concord	\$88,488.94	\$97,323.96	\$8,835.02	\$142,016.58	\$53,527.64
Conslantine	\$151,988.00	\$167,162.99	\$15,174.99	\$243,926.74	\$91,938.74
Coopersville	\$271,236.05	\$298,317.18	\$27,081.13	\$435,308.88	\$164,072.83
Copemish	\$38,510.41	\$41,895.22	\$3,384.81	\$60,779.92	\$22,269.51
Copper City	\$18,469.27	\$20,163.44	\$1,694.17	\$29,307.41	\$10,838.14
Corunna	\$226,992.08	\$249,655.75	\$22,663.67	\$364,301.38	\$137,309.30
Crossville	\$187,515.86	\$206,238.07	\$18,722.21	\$300,945.67	\$113,429.81
Crystal Falls	\$171,819.50	\$186,733.74	\$14,914.24	\$270,759.89	\$98,940.39
Custer	\$30,428.89	\$33,467.01	\$3,038.12	\$48,835.55	\$18,406.66
Daggell	\$37,691.11	\$41,454.32	\$3,763.21	\$60,490.75	\$22,799.64
Dansville	\$35,686.87	\$40,349.83	\$3,662.96	\$58,879.05	\$22,192.18
Davison	\$285,541.78	\$314,051.24	\$28,509.46	\$458,268.23	\$172,726.45
DeWitt	\$269,155.92	\$296,029.36	\$26,873.44	\$431,970.45	\$162,814.53
Dearborn	\$6,107,904.05	\$6,717,737.73	\$609,833.68	\$9,802,622.97	\$3,694,718.92
Dearborn Heights	\$3,153,537.05	\$3,468,396.77	\$314,859.72	\$5,061,136.23	\$1,907,599.18
Decatur	\$134,825.51	\$148,286.94	\$13,461.43	\$216,382.52	\$81,557.01
Deckererville	\$79,047.96	\$86,940.37	\$7,892.41	\$126,864.70	\$47,816.74
Deerfield	\$67,205.89	\$73,915.96	\$6,710.07	\$107,859.28	\$40,653.39
Delour	\$68,302.90	\$74,470.14	\$6,167.24	\$108,165.80	\$39,862.90
Detroit	\$50,737,697.08	\$55,803,519.33	\$5,065,822.25	\$81,429,326.60	\$30,691,629.52
Dexter	\$235,573.60	\$263,493.45	\$23,919.85	\$384,493.54	\$144,919.94
Diamondale	\$78,797.57	\$86,664.69	\$7,867.12	\$126,462.84	\$47,665.27
Douglas	\$140,219.88	\$152,073.90	\$11,854.02	\$220,256.70	\$80,036.82
Dowagiac	\$415,390.28	\$456,864.25	\$41,473.97	\$666,663.12	\$251,272.84
Dryden	\$62,405.80	\$68,636.60	\$6,230.80	\$100,155.56	\$37,749.76
Dundee	\$273,491.52	\$300,797.82	\$27,306.30	\$438,928.67	\$165,437.15
Durand	\$213,390.29	\$234,695.91	\$21,305.62	\$342,471.75	\$129,081.46
Eagle	\$12,239.98	\$13,462.06	\$1,222.08	\$19,644.03	\$7,404.05
East Grand Rapids	\$1,827,666.87	\$2,003,227.57	\$175,560.70	\$2,917,813.29	\$1,090,146.42
East Jordan	\$685,552.51	\$729,555.86	\$64,003.35	\$1,062,694.81	\$397,142.30
East Lansing	\$185,311.59	\$203,813.72	\$18,502.13	\$297,408.01	\$112,096.42
East Tawas	\$54,609.32	\$60,061.71	\$5,452.39	\$87,642.94	\$33,033.62
Eastlake	\$2,563,325.51	\$2,818,971.41	\$255,645.90	\$4,113,265.59	\$1,549,940.08
Eastpointe	\$230,471.25	\$253,482.27	\$23,011.02	\$369,885.10	\$139,413.85
Eaton Rapids	\$338,249.38	\$372,021.33	\$33,771.95	\$542,859.05	\$204,609.67
Eau Claire	\$50,263.20	\$55,281.64	\$5,018.44	\$80,667.80	\$30,404.60
Ecorse	\$515,267.54	\$566,713.59	\$51,446.05	\$826,956.88	\$311,689.34
Edmore	\$95,463.39	\$104,994.77	\$9,531.38	\$153,209.94	\$57,746.55
Edwardsburg	\$76,201.56	\$83,809.78	\$7,608.22	\$122,296.49	\$46,094.93
Elberta	\$37,840.10	\$41,553.10	\$3,713.00	\$60,584.80	\$22,744.70
Elk Rapids	\$175,205.17	\$189,489.85	\$14,284.68	\$274,036.85	\$98,831.68
Elkton	\$55,512.48	\$61,055.04	\$5,542.56	\$89,092.42	\$33,579.94
Elsworth	\$60,160.67	\$65,455.53	\$5,294.86	\$94,965.82	\$34,805.15
Elsie	\$73,273.47	\$80,589.34	\$7,315.87	\$117,597.18	\$44,323.71
Emmett	\$33,939.50	\$37,328.14	\$3,388.64	\$54,469.77	\$20,530.27
Empire	\$41,374.81	\$45,211.27	\$3,836.46	\$65,746.24	\$24,371.43
Escanaba	\$924,567.92	\$1,013,696.68	\$89,128.76	\$1,476,751.12	\$552,183.20
Essexville	\$221,030.91	\$243,099.38	\$22,068.47	\$354,734.25	\$133,703.34
Estrel Beach	\$44,905.77	\$49,389.32	\$4,483.55	\$72,069.63	\$27,163.86

Evert	\$153,768.75	\$168,764.77	\$14,996.02	\$245,989.45	\$92,220.70
Fairgrove	\$40,315.00	\$44,340.19	\$4,025.19	\$64,701.86	\$24,386.86
Farmington	\$536,681.33	\$590,265.39	\$53,584.06	\$861,324.04	\$324,642.71
Farmington Hills	\$5,041,587.46	\$5,544,956.50	\$503,369.04	\$8,091,283.12	\$3,049,695.66
Farwell	\$77,176.17	\$84,450.50	\$7,274.33	\$122,899.51	\$45,723.34
Fennville	\$88,547.08	\$97,387.90	\$8,840.82	\$142,109.88	\$53,562.80
Fenlon	\$725,193.91	\$797,599.70	\$72,405.79	\$1,163,869.37	\$438,675.46
Ferdale	\$1,107,717.26	\$1,218,315.49	\$110,598.23	\$1,777,784.09	\$670,066.83
Ferrysburg	\$219,438.14	\$241,155.87	\$21,717.73	\$351,750.66	\$132,312.52
Fife Lake	\$47,452.62	\$51,755.97	\$4,303.35	\$75,188.66	\$27,736.04
Fiat Rock	\$509,945.96	\$560,860.68	\$50,914.72	\$818,416.24	\$308,470.28
Flint	\$7,961,060.22	\$8,755,919.24	\$794,859.02	\$12,776,767.77	\$4,815,707.55
Flushing	\$505,182.69	\$555,621.83	\$50,439.14	\$810,771.63	\$305,588.94
Forestville	\$24,314.18	\$26,741.79	\$2,427.61	\$39,022.02	\$14,707.84
Fountain	\$32,146.07	\$35,355.65	\$3,209.58	\$51,591.48	\$19,445.41
Fowler	\$73,090.44	\$80,388.04	\$7,297.60	\$117,303.40	\$44,212.96
Fowlerville	\$194,450.64	\$213,865.27	\$19,414.63	\$312,075.37	\$117,624.73
Frankenmuth	\$320,106.98	\$352,067.52	\$31,960.54	\$513,742.18	\$193,635.20
Frankfort	\$123,325.86	\$134,630.70	\$11,304.74	\$195,678.84	\$72,352.88
Franklin	\$216,369.30	\$237,972.34	\$21,603.04	\$347,252.80	\$130,883.50
Freder	\$722,648.94	\$794,800.65	\$72,151.71	\$1,159,784.94	\$437,136.00
Freeport	\$49,371.55	\$54,300.96	\$4,929.41	\$79,236.78	\$29,865.23
Free Soil	\$26,805.14	\$29,481.45	\$2,676.31	\$43,019.76	\$16,214.62
Fremont	\$304,691.27	\$335,112.67	\$30,421.40	\$489,001.40	\$184,310.13
Fruitport	\$95,452.88	\$104,929.80	\$9,476.92	\$153,074.01	\$57,621.13
Geauga	\$62,237.70	\$67,890.57	\$5,652.87	\$98,635.02	\$36,397.32
Gagetown	\$44,420.86	\$48,855.98	\$4,435.12	\$71,291.39	\$26,870.53
Gaines	\$40,028.08	\$44,024.63	\$3,996.55	\$64,241.39	\$24,213.31
Galesburg	\$119,587.40	\$131,527.39	\$11,939.99	\$191,926.74	\$72,339.34
Gales	\$46,488.39	\$51,129.94	\$4,641.55	\$74,609.57	\$28,121.18
Garden	\$17,740.82	\$19,512.13	\$1,771.31	\$28,472.39	\$10,731.57
Garden City	\$1,553,053.31	\$1,708,115.36	\$155,062.05	\$2,492,507.37	\$939,454.06
Gaylord	\$302,997.56	\$328,957.62	\$25,960.06	\$476,716.05	\$173,718.49
Gibraltar	\$264,884.86	\$291,331.87	\$26,447.01	\$425,115.80	\$160,230.94
Gladstone	\$429,880.52	\$471,860.35	\$41,979.83	\$687,821.43	\$257,940.91
Gladwin	\$226,438.06	\$249,046.41	\$22,608.35	\$363,412.21	\$136,974.15
Gobles	\$63,939.94	\$70,323.93	\$6,383.99	\$102,617.74	\$38,677.80
Goodrich	\$111,698.72	\$122,851.08	\$11,152.36	\$179,266.15	\$67,567.43
Grand Beach	\$51,022.65	\$56,112.66	\$5,090.01	\$81,877.16	\$30,854.51
Grand Blanc	\$443,111.30	\$487,353.03	\$44,241.73	\$711,152.80	\$268,041.50
Grand Haven	\$740,737.01	\$811,748.43	\$71,011.42	\$1,182,247.63	\$441,510.62
Grand Ledge	\$431,254.68	\$474,312.59	\$43,057.91	\$692,124.00	\$260,869.32
Grand Rapids	\$12,781,528.09	\$14,057,678.82	\$1,276,150.73	\$20,513,174.33	\$7,731,646.24
Grandville	\$1,007,520.05	\$1,105,951.94	\$98,431.89	\$1,612,157.15	\$604,637.10
Grant	\$65,516.52	\$72,001.64	\$6,485.12	\$105,022.55	\$39,506.03
Grass Lake	\$89,238.42	\$98,148.27	\$8,909.85	\$143,219.43	\$53,981.01
Grayling	\$133,830.93	\$147,193.08	\$13,362.15	\$214,786.32	\$80,955.39
Greenville	\$595,378.37	\$654,822.93	\$59,444.56	\$955,527.38	\$360,149.01
Grosse Pointe	\$302,160.28	\$332,328.99	\$30,168.71	\$484,939.40	\$182,779.12
Grosse Pointe Farms	\$533,260.35	\$586,502.84	\$53,242.49	\$855,833.70	\$322,573.35
Grosse Pointe Park	\$624,093.30	\$686,404.88	\$62,311.58	\$1,001,612.21	\$377,518.91
Grosse Pointe Shores	\$171,536.31	\$188,663.07	\$17,126.76	\$275,299.96	\$103,763.65
Grosse Pointe Woods	\$859,574.59	\$945,397.41	\$85,822.82	\$1,379,537.99	\$519,963.40
Hamtramck	\$1,109,922.16	\$1,220,740.51	\$110,818.35	\$1,781,322.73	\$671,400.57
Hancock	\$398,449.83	\$429,528.22	\$31,078.39	\$620,074.25	\$221,624.42
Hanover	\$42,140.84	\$46,348.34	\$4,207.50	\$67,632.19	\$25,491.35
Harbor Beach	\$121,699.56	\$133,651.34	\$11,951.78	\$194,872.76	\$73,173.20
Harbor Springs	\$128,629.61	\$140,948.51	\$12,318.90	\$205,270.91	\$76,641.30
Harper Woods	\$731,974.53	\$805,057.33	\$73,082.80	\$1,174,751.65	\$442,777.12
Harrietta	\$25,040.16	\$27,540.26	\$2,500.10	\$40,187.14	\$15,146.98
Harrison	\$159,959.29	\$175,930.17	\$15,970.88	\$256,719.92	\$96,780.63
Harrisville	\$41,175.85	\$45,286.98	\$4,111.13	\$66,083.44	\$24,907.59
Hart	\$144,805.79	\$159,195.43	\$14,389.64	\$232,247.83	\$87,442.04
Hartford	\$177,589.99	\$195,321.16	\$17,731.17	\$285,015.56	\$107,425.57
Haslings	\$495,837.31	\$545,343.38	\$49,506.07	\$795,773.18	\$299,935.87
Hazel Park	\$908,397.79	\$999,095.28	\$90,697.49	\$1,457,894.72	\$549,496.93
Hersey	\$40,006.28	\$44,000.63	\$3,994.35	\$64,206.39	\$24,200.11
Hesperia	\$83,247.54	\$91,559.25	\$8,311.71	\$133,604.63	\$50,357.09
Highland Park	\$754,955.12	\$830,332.38	\$75,377.26	\$1,211,633.37	\$456,678.25
Hilman	\$68,535.26	\$75,378.06	\$6,842.80	\$109,992.77	\$41,457.51
Hillsdale	\$555,496.00	\$610,958.58	\$55,462.58	\$891,519.87	\$336,023.87
Holland	\$2,417,556.25	\$2,658,384.10	\$240,827.85	\$3,878,731.04	\$1,461,174.79
Holy	\$336,776.25	\$370,401.13	\$33,624.88	\$540,494.85	\$203,718.60
Homer	\$114,492.71	\$125,924.05	\$11,431.34	\$183,750.25	\$69,257.54
Honor	\$32,359.10	\$35,532.58	\$3,173.48	\$51,805.52	\$19,446.42
Hopkins	\$48,661.57	\$53,520.10	\$4,858.53	\$78,097.33	\$29,435.76
Houghton	\$549,511.23	\$594,544.02	\$45,032.79	\$859,999.42	\$310,488.19
Howard City	\$155,672.34	\$171,215.18	\$15,542.84	\$249,839.75	\$94,167.41
Howell	\$539,543.52	\$593,413.36	\$53,869.84	\$865,917.61	\$326,374.09
Hubbardston	\$46,346.21	\$50,973.57	\$4,627.36	\$74,381.39	\$28,035.18
Hudson	\$174,504.76	\$191,927.90	\$17,423.14	\$280,064.07	\$105,559.31
Hudsonville	\$457,672.50	\$502,413.11	\$44,740.61	\$732,393.67	\$274,721.17
Huntington Woods	\$347,117.40	\$381,774.78	\$34,657.38	\$557,091.45	\$209,974.05

Irish City	\$235,153.42	\$258,631.93	\$23,478.51	\$377,399.55	\$142,246.13
Inkster	\$1,388,259.71	\$1,526,868.22	\$138,608.51	\$2,228,028.86	\$839,769.15
Ionia	\$571,346.59	\$628,391.75	\$57,045.16	\$916,958.60	\$345,612.01
Iron Mountain	\$636,862.25	\$697,502.74	\$60,640.49	\$1,015,538.82	\$378,676.57
Iron River	\$389,321.12	\$424,512.58	\$35,191.46	\$516,622.80	\$227,301.68
Ironwood	\$595,233.51	\$647,467.81	\$52,234.30	\$939,255.93	\$344,022.42
Ishpeming	\$544,046.82	\$587,953.04	\$43,906.22	\$849,934.58	\$305,887.76
Ithaca	\$238,153.29	\$261,931.32	\$23,778.03	\$382,214.08	\$144,060.79
Jackson	\$2,862,525.79	\$2,598,408.32	\$235,882.53	\$3,791,636.12	\$1,429,110.33
Jonesville	\$164,857.93	\$181,317.91	\$16,459.98	\$264,581.78	\$99,723.85
Kalamazoo	\$4,961,334.62	\$5,456,690.95	\$495,356.33	\$7,962,484.72	\$3,001,150.10
Kaleva	\$65,777.88	\$72,345.37	\$6,567.49	\$105,567.44	\$39,789.56
Kalkaska	\$179,112.38	\$195,880.61	\$16,768.23	\$284,973.70	\$105,861.32
Keego Harbor	\$149,060.48	\$163,943.18	\$14,882.70	\$239,228.32	\$90,167.84
Kent City	\$73,442.70	\$80,775.46	\$7,332.76	\$117,868.76	\$44,426.06
Kentwood	\$2,903,594.67	\$3,193,499.33	\$289,904.66	\$4,660,001.77	\$1,756,407.10
Kinds	\$38,855.38	\$42,734.84	\$3,879.46	\$62,359.30	\$23,503.92
Kingsford	\$434,126.32	\$474,771.56	\$40,645.24	\$690,715.98	\$256,589.66
Kingsley	\$106,049.99	\$115,635.14	\$9,585.15	\$167,964.32	\$51,914.93
Kingston	\$31,351.42	\$34,481.65	\$3,130.23	\$50,316.13	\$18,964.71
L'Anse	\$192,262.15	\$207,638.14	\$15,375.99	\$300,048.27	\$107,786.12
Leingsburg	\$98,042.45	\$107,831.34	\$9,788.89	\$157,349.10	\$59,306.65
Lake Angelus	\$11,301.67	\$12,430.07	\$1,128.40	\$18,138.13	\$6,836.46
Lake Ann	\$36,112.03	\$39,295.53	\$3,183.50	\$57,015.77	\$20,903.74
Lake City	\$71,442.90	\$78,198.72	\$6,755.82	\$113,818.33	\$42,375.43
Lake Isabella	\$172,297.95	\$189,500.75	\$17,202.80	\$276,522.31	\$104,224.36
Lake Linden	\$119,678.94	\$127,351.61	\$7,672.67	\$182,541.67	\$62,862.73
Lake Odessa	\$140,787.69	\$154,844.41	\$14,056.72	\$225,951.27	\$85,163.58
Lake Orion	\$160,934.88	\$177,003.15	\$16,068.27	\$258,285.64	\$97,350.76
Lakewood	\$97,668.57	\$107,416.88	\$9,748.31	\$156,741.80	\$59,073.23
Lakewood Club	\$112,709.10	\$123,962.35	\$11,253.26	\$180,887.72	\$68,178.62
Lansing	\$7,896,676.66	\$8,685,107.41	\$788,430.75	\$12,673,438.10	\$4,776,761.44
Lapeer	\$585,732.74	\$644,214.26	\$58,481.52	\$940,047.04	\$354,314.30
Lathrup Village	\$275,105.01	\$302,572.41	\$27,467.40	\$441,518.18	\$166,413.17
Leukum	\$208,278.55	\$220,607.71	\$12,329.16	\$315,397.60	\$107,119.05
Lawrence	\$94,033.13	\$102,941.30	\$8,908.17	\$149,843.66	\$55,810.53
Lewton	\$149,961.82	\$164,934.49	\$14,972.67	\$240,674.88	\$90,713.06
Lennon	\$43,264.90	\$47,584.62	\$4,319.72	\$69,436.17	\$26,171.27
Leonard	\$33,260.29	\$36,581.11	\$3,320.82	\$53,379.69	\$20,119.40
Leroy	\$38,648.36	\$42,507.14	\$3,858.78	\$62,027.06	\$23,378.70
Leslie	\$132,053.38	\$145,238.02	\$13,184.64	\$211,933.50	\$79,880.12
Lexington	\$69,884.25	\$76,861.72	\$6,977.47	\$112,157.77	\$42,273.52
Lincoln	\$52,371.57	\$57,600.52	\$5,228.95	\$84,051.54	\$31,679.97
Lincoln Park	\$2,191,273.74	\$2,410,057.89	\$218,784.15	\$3,516,792.36	\$1,325,518.62
Linden	\$226,234.98	\$248,823.03	\$22,588.05	\$363,086.27	\$136,851.29
Litchfield	\$101,848.29	\$112,017.18	\$10,168.89	\$163,457.13	\$61,608.84
Livonia	\$5,955,596.85	\$6,550,223.66	\$594,626.81	\$9,558,183.94	\$3,602,587.09
Lowell	\$241,100.43	\$265,172.71	\$24,072.28	\$386,943.97	\$145,843.54
Ludington	\$533,040.09	\$586,260.60	\$53,220.51	\$855,480.20	\$322,440.11
Luna Pier	\$97,666.63	\$107,418.00	\$9,751.37	\$156,745.96	\$59,079.33
Luther	\$58,145.64	\$63,862.34	\$5,716.70	\$93,120.56	\$34,974.92
Lyons	\$73,288.44	\$80,605.82	\$7,317.38	\$117,621.19	\$44,332.75
Mackinac Island	\$43,039.38	\$47,335.56	\$4,297.18	\$69,074.22	\$26,034.84
Mackinaw City	\$157,260.50	\$168,754.55	\$11,494.05	\$243,010.65	\$85,750.16
Madison Heights	\$1,643,657.66	\$1,807,765.97	\$164,108.31	\$2,637,919.04	\$994,261.38
Mancelona	\$104,258.40	\$114,275.00	\$10,016.60	\$166,449.36	\$62,190.96
Manchester	\$156,878.18	\$172,541.41	\$15,663.23	\$251,775.02	\$94,896.84
Manistee	\$493,607.89	\$542,773.85	\$48,965.96	\$791,763.93	\$297,956.04
Manistique	\$234,558.25	\$257,575.69	\$23,017.44	\$375,549.13	\$140,990.88
Manton	\$95,006.40	\$104,492.16	\$9,485.76	\$152,476.51	\$57,470.11
Maple Rapids	\$47,755.58	\$52,523.65	\$4,768.07	\$76,643.31	\$28,887.73
Marcelus	\$76,893.35	\$84,245.74	\$7,352.38	\$122,682.57	\$45,789.21
Marine City	\$253,852.35	\$279,197.81	\$25,345.46	\$407,409.62	\$153,557.27
Marion	\$70,348.04	\$77,283.57	\$6,935.53	\$112,705.40	\$42,357.36
Marlette	\$137,613.14	\$151,352.88	\$13,739.74	\$220,856.38	\$83,243.24
Marquette	\$1,504,129.41	\$1,634,299.39	\$130,169.98	\$2,369,394.02	\$865,264.61
Marshall	\$466,879.13	\$513,493.91	\$46,614.78	\$749,297.97	\$282,418.84
Martin	\$40,993.78	\$44,678.59	\$3,684.81	\$64,881.52	\$23,887.74
Marysville	\$613,399.10	\$674,642.92	\$61,243.82	\$984,448.99	\$371,049.69
Mason	\$479,199.41	\$527,044.30	\$47,844.89	\$769,070.88	\$289,871.47
Mellott	\$177,782.41	\$195,532.80	\$17,750.39	\$285,324.38	\$107,541.97
Maybee	\$51,203.66	\$56,316.00	\$5,112.34	\$82,177.15	\$30,973.49
Mayville	\$72,953.69	\$80,237.65	\$7,283.96	\$117,083.96	\$44,130.27
McBain	\$60,198.23	\$66,208.61	\$6,010.38	\$96,612.61	\$36,414.38
McBride	\$17,344.99	\$19,076.77	\$1,731.78	\$27,837.11	\$10,492.12
Meosta	\$42,904.08	\$47,182.99	\$4,278.91	\$68,846.42	\$25,942.34
Melvin	\$27,934.53	\$30,723.60	\$2,789.07	\$44,832.34	\$16,897.81
Melvindale	\$536,347.09	\$589,897.81	\$53,550.72	\$860,787.67	\$324,440.58
Memphis	\$78,174.85	\$85,980.08	\$7,805.23	\$125,463.42	\$47,288.57
Mendon	\$74,968.24	\$82,453.32	\$7,485.08	\$120,317.10	\$45,348.86
Menominee	\$645,486.34	\$709,220.85	\$62,734.51	\$1,033,510.22	\$387,023.88
Merrill	\$59,218.81	\$65,131.40	\$5,912.59	\$95,040.73	\$35,821.92
Mesick	\$44,929.05	\$49,330.82	\$4,401.77	\$71,919.55	\$26,990.50

Metamora	\$41,540.94	\$45,688.52	\$4,147.58	\$66,669.37	\$25,128.43
Michiana	\$44,170.33	\$48,580.44	\$4,410.11	\$70,889.31	\$26,718.98
Middleville	\$212,766.36	\$234,009.68	\$21,243.32	\$341,470.41	\$128,704.05
Midland	\$3,495,293.97	\$3,844,275.87	\$348,981.90	\$5,609,624.61	\$2,114,330.64
Millan	\$356,820.49	\$392,446.64	\$35,626.15	\$572,664.00	\$215,843.51
Millford	\$348,177.57	\$382,940.79	\$34,763.22	\$558,792.91	\$210,615.34
Mt. Vernon	\$31,762.25	\$34,933.49	\$3,171.24	\$39,975.48	\$19,213.23
Millington	\$67,470.96	\$74,207.49	\$6,736.53	\$108,284.68	\$40,813.72
Minden City	\$26,327.24	\$28,955.85	\$2,628.61	\$42,252.81	\$15,925.57
Monroe	\$1,242,526.81	\$1,366,584.88	\$124,058.07	\$1,994,140.99	\$751,614.18
Montague	\$225,655.77	\$246,700.35	\$21,044.58	\$358,845.27	\$133,189.50
Montgomery	\$46,056.24	\$50,654.67	\$4,598.43	\$73,916.03	\$27,859.79
Montrose	\$105,588.43	\$116,130.73	\$10,542.30	\$169,459.70	\$63,871.27
Morenci	\$156,238.59	\$171,837.98	\$15,599.39	\$250,748.53	\$94,509.94
Morley	\$43,255.13	\$47,573.87	\$4,318.74	\$69,420.51	\$26,165.38
Morrice	\$73,744.78	\$81,107.71	\$7,362.93	\$118,353.59	\$44,608.81
Mount Clemens	\$890,051.39	\$978,917.12	\$88,865.73	\$1,428,450.44	\$538,399.05
ML Morris	\$189,574.25	\$208,501.98	\$18,927.73	\$304,249.18	\$114,674.93
ML Pleasant	\$1,500,978.43	\$1,650,841.17	\$149,862.74	\$2,408,932.02	\$907,933.59
Muir	\$48,094.54	\$52,896.45	\$4,801.91	\$77,187.29	\$29,092.75
Multken	\$41,525.09	\$45,671.09	\$4,146.00	\$66,643.94	\$25,118.85
Munising	\$259,211.43	\$277,958.00	\$18,746.57	\$400,109.30	\$140,897.87
Muskegon	\$2,863,356.46	\$3,149,243.59	\$285,887.13	\$4,595,423.15	\$1,732,066.69
Muskegon Heights	\$765,703.78	\$841,646.47	\$75,942.69	\$1,227,752.26	\$462,048.48
Nashville	\$117,561.23	\$129,298.94	\$11,737.71	\$188,674.94	\$71,113.71
Negaunee	\$370,888.64	\$403,353.01	\$32,464.37	\$585,063.87	\$214,175.23
New Baltimore	\$608,234.66	\$668,952.86	\$60,728.20	\$976,160.55	\$367,925.89
New Buffalo	\$178,899.18	\$196,761.08	\$17,861.90	\$287,116.69	\$108,217.51
New Era	\$49,210.09	\$54,006.57	\$4,796.48	\$78,717.28	\$29,507.19
New Haven	\$250,592.81	\$275,612.85	\$25,020.04	\$402,178.37	\$151,585.36
New Lothrop	\$46,013.79	\$50,607.96	\$4,594.17	\$73,847.88	\$27,834.09
Newaygo	\$178,600.83	\$195,751.86	\$17,151.03	\$285,119.81	\$106,518.98
Newberry	\$144,995.09	\$157,088.52	\$12,093.43	\$227,391.38	\$82,396.29
Niles	\$735,657.43	\$809,107.94	\$73,450.51	\$1,180,662.37	\$445,004.94
North Adams	\$37,927.01	\$41,697.20	\$3,770.19	\$60,832.43	\$22,905.42
North Branch	\$71,515.44	\$78,655.77	\$7,140.33	\$114,775.69	\$43,260.25
North Muskegon	\$252,918.12	\$278,170.31	\$25,252.19	\$405,910.27	\$152,992.15
Northport	\$62,394.53	\$68,125.47	\$5,730.94	\$99,025.80	\$36,631.27
Northville	\$332,674.63	\$365,889.99	\$33,215.36	\$533,912.12	\$201,237.49
Norton Shores	\$1,721,346.91	\$1,893,211.97	\$171,865.06	\$2,762,603.11	\$1,041,256.20
Norway	\$322,917.21	\$350,311.59	\$27,394.38	\$507,449.24	\$184,532.03
Novi	\$3,255,589.84	\$3,580,638.89	\$325,049.05	\$5,224,921.59	\$1,969,331.75
Oak Park	\$1,540,040.03	\$1,693,802.81	\$153,762.78	\$2,471,622.27	\$931,582.24
Oakley	\$32,626.27	\$35,883.79	\$3,257.52	\$52,362.16	\$19,735.89
Oliver	\$105,637.11	\$116,184.25	\$10,547.14	\$169,537.80	\$63,900.69
Omer	\$30,396.88	\$33,431.80	\$3,034.92	\$48,784.20	\$18,387.32
Onaway	\$83,015.34	\$91,092.52	\$8,077.18	\$132,760.86	\$49,745.52
Oneskama	\$36,996.27	\$40,690.11	\$3,693.84	\$59,375.60	\$22,379.33
Onsted	\$65,792.89	\$72,361.88	\$6,568.99	\$105,591.54	\$39,798.65
Onionagon	\$180,309.74	\$195,845.92	\$15,536.18	\$283,882.75	\$103,573.01
Orchard Lake	\$142,683.61	\$156,929.61	\$14,246.00	\$228,994.03	\$86,310.42
Ortonville	\$91,873.62	\$101,046.59	\$9,172.97	\$147,448.68	\$55,575.06
Otsego	\$59,803.59	\$65,774.58	\$5,970.99	\$95,979.24	\$36,175.65
Otter Lake	\$262,280.14	\$288,467.06	\$26,186.92	\$420,935.43	\$158,655.29
Ovid	\$41,593.81	\$45,746.67	\$4,152.86	\$66,754.22	\$25,160.41
Owendale	\$105,664.35	\$116,214.24	\$10,549.69	\$169,581.53	\$63,917.18
Owosso	\$31,070.91	\$34,072.75	\$3,001.84	\$49,642.19	\$18,571.28
Oxley	\$946,795.21	\$1,041,326.44	\$94,531.23	\$1,519,519.04	\$572,723.83
Oxford	\$210,820.98	\$231,870.04	\$21,049.06	\$338,348.23	\$127,527.25
Parchment	\$123,354.49	\$135,120.77	\$11,766.28	\$196,747.01	\$73,392.52
Parma	\$53,255.26	\$58,572.45	\$5,317.19	\$85,469.80	\$32,214.54
Paw Paw	\$229,846.56	\$252,795.21	\$22,948.65	\$368,882.53	\$139,035.97
Peck	\$38,997.24	\$42,890.85	\$3,893.61	\$62,586.96	\$23,589.72
Peleton	\$75,655.30	\$83,208.99	\$7,553.69	\$121,419.81	\$45,764.51
Pentwater	\$91,937.72	\$100,793.02	\$8,855.30	\$146,829.25	\$54,891.53
Perrinton	\$36,049.48	\$39,648.60	\$3,599.32	\$57,856.11	\$21,806.63
Perry	\$128,916.85	\$141,788.34	\$12,871.49	\$206,899.66	\$77,982.81
Petersburg	\$83,295.49	\$91,611.98	\$8,316.49	\$133,681.57	\$50,386.08
Petoskey	\$426,216.95	\$463,435.70	\$42,218.75	\$672,144.91	\$245,927.96
Pewamo	\$47,795.78	\$52,567.87	\$4,772.09	\$76,707.82	\$28,912.04
Pierston	\$20,748.49	\$22,820.10	\$2,071.61	\$33,299.44	\$12,550.95
Pigeon	\$84,788.83	\$93,254.44	\$8,465.61	\$136,078.25	\$51,289.42
Pinkney	\$141,075.72	\$155,161.20	\$14,085.48	\$226,413.54	\$85,337.82
Pinconning	\$95,870.89	\$105,442.95	\$9,572.06	\$153,863.93	\$57,993.04
Plainwell	\$245,853.00	\$270,399.78	\$24,546.78	\$394,571.39	\$148,718.39
Pleasant Ridge	\$143,683.43	\$158,029.26	\$14,345.83	\$230,598.65	\$86,915.22
Plymouth	\$490,900.65	\$539,913.81	\$49,013.16	\$787,850.29	\$296,949.69
Pontiac	\$3,994,193.21	\$4,392,986.89	\$398,793.68	\$6,410,311.90	\$2,416,118.69
Port Austin	\$54,293.78	\$59,714.65	\$5,420.87	\$87,136.50	\$32,842.72
Port Hope	\$27,646.04	\$30,406.33	\$2,760.29	\$44,369.37	\$16,723.33
Port Huron	\$2,124,454.93	\$2,336,567.66	\$212,112.73	\$3,409,554.33	\$1,285,099.40
Port Sanilac	\$47,437.46	\$52,173.78	\$4,736.32	\$76,132.76	\$28,695.30
Portage	\$3,317,950.15	\$3,649,225.46	\$331,275.31	\$5,325,004.13	\$2,007,053.98

Portland	\$277,927.23	\$305,676.43	\$27,749.20	\$446,047.60	\$168,120.37
Posen	\$26,633.16	\$29,292.30	\$2,659.14	\$42,743.76	\$16,110.60
Pottersville	\$144,342.64	\$158,754.28	\$14,411.64	\$231,656.62	\$87,313.98
Powers	\$45,383.19	\$49,914.40	\$4,531.21	\$72,835.86	\$27,452.67
Prescott	\$44,188.60	\$48,600.53	\$4,411.93	\$70,918.62	\$26,730.02
Quincy	\$104,809.35	\$115,273.87	\$10,464.52	\$168,209.35	\$63,400.00
Ravenna	\$105,263.87	\$115,773.76	\$10,509.89	\$168,938.80	\$63,674.93
Reading	\$73,868.61	\$81,243.92	\$7,375.31	\$118,552.33	\$44,683.72
Reed City	\$173,848.68	\$191,206.32	\$17,357.64	\$279,011.11	\$105,162.43
Reese	\$104,805.47	\$115,269.60	\$10,464.13	\$168,203.11	\$63,397.64
Richland	\$43,994.57	\$48,387.13	\$4,392.56	\$70,607.24	\$26,612.67
Richmond	\$303,277.08	\$333,557.26	\$30,280.18	\$486,731.73	\$183,454.65
River Rouge	\$429,629.36	\$472,524.99	\$42,895.63	\$689,515.52	\$259,886.16
Riverview	\$610,932.79	\$671,930.37	\$60,997.58	\$980,490.81	\$369,558.02
Rochester	\$657,510.32	\$723,158.36	\$65,648.04	\$1,055,243.47	\$397,733.15
Rochester Hills	\$4,268,389.95	\$4,694,560.34	\$426,170.39	\$6,850,372.36	\$2,581,982.41
Rockford	\$310,161.70	\$341,129.29	\$30,967.59	\$497,780.95	\$187,619.25
Rockwood	\$167,821.23	\$184,577.06	\$16,755.83	\$269,337.60	\$101,516.37
Rogers City	\$246,992.39	\$270,206.00	\$23,213.61	\$393,174.91	\$146,182.52
Romeo	\$178,769.85	\$196,618.84	\$17,848.99	\$286,909.14	\$108,139.29
Romulus	\$1,532,908.35	\$1,685,959.08	\$153,050.73	\$2,460,176.61	\$927,268.26
Roseville Park	\$212,179.05	\$233,363.70	\$21,184.65	\$340,527.80	\$128,348.75
Roscommon	\$86,274.51	\$94,888.46	\$8,613.95	\$138,462.62	\$52,188.11
Rose City	\$61,857.18	\$68,033.21	\$6,176.03	\$99,275.08	\$37,417.90
Rosebush	\$33,744.65	\$37,113.82	\$3,369.17	\$54,157.05	\$20,412.40
Roseville	\$2,710,787.42	\$2,981,441.55	\$270,654.13	\$4,350,563.92	\$1,639,776.50
Rotbury	\$43,097.76	\$47,367.78	\$4,270.02	\$69,094.36	\$25,996.60
Royal Oak	\$3,612,826.45	\$3,973,543.19	\$360,716.74	\$5,798,253.40	\$2,185,426.95
Saginaw	\$4,192,357.77	\$4,610,936.86	\$418,579.09	\$6,728,347.74	\$2,535,989.97
Saline	\$514,624.23	\$566,006.05	\$51,381.82	\$825,924.44	\$311,300.21
Sand Lake	\$49,725.76	\$54,444.74	\$4,718.98	\$79,257.34	\$29,531.58
Sandusky	\$189,524.69	\$208,447.70	\$18,922.81	\$304,169.99	\$114,645.10
Sanford	\$69,795.06	\$76,763.66	\$6,968.60	\$112,014.65	\$42,219.59
Saranac	\$90,516.50	\$99,553.97	\$9,037.47	\$145,270.63	\$54,754.13
Saugatuck	\$93,497.87	\$101,706.09	\$8,208.22	\$147,543.64	\$54,045.77
St. Clair	\$1,187,449.80	\$1,284,279.97	\$96,830.17	\$1,857,315.44	\$669,865.64
Schoolcraft	\$119,604.07	\$131,545.76	\$11,941.69	\$191,953.52	\$72,349.45
Scottville	\$97,754.58	\$107,048.46	\$9,293.88	\$155,847.82	\$58,093.24
Sebewaing	\$131,656.79	\$144,801.84	\$13,145.05	\$211,296.99	\$79,640.20
Shelby	\$164,191.58	\$179,570.17	\$15,378.59	\$261,250.32	\$97,058.74
Shepherd	\$101,103.23	\$111,197.71	\$10,094.48	\$162,261.35	\$61,158.12
Shenando	\$53,882.00	\$59,261.76	\$5,379.76	\$86,475.64	\$32,593.64
Sherwood	\$34,433.98	\$37,871.97	\$3,437.99	\$55,263.35	\$20,829.37
Shoreham	\$43,511.21	\$47,764.20	\$4,252.99	\$69,627.95	\$26,116.74
South Haven	\$363,583.74	\$399,394.42	\$35,810.68	\$582,424.56	\$218,840.82
South Lyon	\$537,924.95	\$591,633.18	\$53,708.23	\$863,319.94	\$325,394.99
South Range	\$64,579.98	\$69,404.39	\$4,824.41	\$100,026.28	\$35,446.30
South Rockwood	\$121,891.51	\$134,061.55	\$12,170.04	\$195,624.62	\$73,733.11
Southfield	\$4,780,057.41	\$5,257,314.42	\$477,257.01	\$7,671,551.51	\$2,891,494.10
Southgate	\$1,592,385.24	\$1,751,374.32	\$158,989.08	\$2,555,631.51	\$963,246.27
Sparta	\$233,835.38	\$257,182.29	\$23,346.91	\$375,284.25	\$141,448.87
Spring Lake	\$169,469.11	\$185,018.45	\$15,548.34	\$268,926.39	\$99,457.28
Springfield	\$384,118.00	\$422,469.63	\$38,351.63	\$616,473.98	\$232,355.98
Springport	\$48,718.53	\$53,582.75	\$4,864.22	\$78,188.75	\$29,470.22
St. Charles	\$153,234.56	\$168,534.02	\$15,299.46	\$245,927.34	\$92,692.78
St. Clair	\$342,648.59	\$376,859.78	\$34,211.19	\$549,919.42	\$207,270.83
St. Clair Shores	\$3,277,939.62	\$3,605,220.14	\$327,280.52	\$5,260,790.92	\$1,982,851.30
St. Ignace	\$202,437.58	\$222,334.39	\$19,896.81	\$324,190.99	\$121,753.41
St. Johns	\$499,944.43	\$549,860.56	\$49,916.13	\$802,364.73	\$307,420.30
St. Joseph	\$513,553.75	\$564,828.67	\$51,274.92	\$824,206.42	\$310,652.67
St. Louis	\$397,650.76	\$437,353.55	\$39,702.79	\$638,192.81	\$240,542.05
Standish	\$118,569.16	\$130,407.51	\$11,838.35	\$190,292.57	\$71,723.41
Stanton	\$97,077.86	\$106,770.44	\$9,692.58	\$155,801.03	\$58,723.17
Starkwood	\$17,320.90	\$19,050.30	\$1,729.40	\$27,798.46	\$10,477.56
Stephenson	\$85,025.16	\$93,250.70	\$8,225.54	\$135,869.87	\$50,844.71
Sterling	\$63,864.88	\$70,241.36	\$6,376.48	\$102,497.25	\$38,632.37
Sterling Heights	\$7,031,319.07	\$7,733,349.59	\$702,030.52	\$11,284,618.93	\$4,253,299.86
Stevensville	\$98,906.66	\$108,781.85	\$9,875.19	\$158,736.09	\$59,829.43
Stockbridge	\$73,722.75	\$81,083.48	\$7,360.73	\$118,318.20	\$44,595.45
Sturgis	\$694,999.96	\$763,841.18	\$69,341.22	\$1,114,608.43	\$420,108.47
Sunfield	\$43,014.45	\$47,309.16	\$4,294.71	\$69,034.23	\$26,019.78
Suttons Bay	\$83,180.95	\$88,628.07	\$5,447.12	\$127,127.61	\$43,946.66
Swartz Creek	\$351,261.28	\$386,332.40	\$35,071.12	\$563,741.98	\$212,480.70
Sylvan Lake	\$102,472.33	\$112,703.50	\$10,231.17	\$164,458.64	\$61,986.31
Tawas City	\$149,543.56	\$164,474.50	\$14,930.94	\$240,003.64	\$90,460.08
Taylor	\$3,660,906.83	\$4,026,424.06	\$365,517.23	\$5,875,417.96	\$2,214,511.13
Tecumseh	\$549,467.67	\$604,328.37	\$54,860.70	\$881,844.96	\$332,377.29
Tekonsha	\$76,356.80	\$83,980.51	\$7,623.71	\$122,545.62	\$46,188.82
Thompsonville	\$56,802.99	\$62,474.40	\$5,671.41	\$91,163.56	\$34,360.57
Three Oaks	\$103,962.23	\$114,342.17	\$10,379.94	\$166,849.78	\$62,887.55
Three Rivers	\$503,504.31	\$553,775.86	\$50,271.55	\$808,077.99	\$304,573.68
Traverse City	\$1,061,964.90	\$1,159,037.92	\$97,073.02	\$1,684,390.96	\$622,426.06
Trenton	\$961,321.96	\$1,057,303.56	\$95,981.60	\$1,542,833.11	\$581,511.15

Troy	\$4,889,545.53	\$5,377,734.18	\$488,188.65	\$7,847,269.83	\$2,957,724.30
Turner	\$24,326.86	\$26,755.76	\$2,428.90	\$39,042.38	\$14,715.52
Tustin	\$26,065.41	\$28,563.16	\$2,497.75	\$41,599.21	\$15,533.80
Twining	\$21,220.36	\$23,339.07	\$2,118.71	\$34,056.72	\$12,836.36
Uby	\$60,783.31	\$66,852.11	\$6,068.80	\$97,551.59	\$36,768.28
Union City	\$119,770.00	\$131,728.24	\$11,958.24	\$192,219.83	\$72,449.83
Unionville	\$39,900.92	\$43,884.77	\$3,983.85	\$64,037.31	\$24,136.39
Utca	\$254,158.42	\$279,534.45	\$25,376.03	\$407,900.85	\$153,742.43
Vandafa	\$32,200.51	\$35,415.52	\$3,215.01	\$51,678.85	\$19,478.34
Vanderbilt	\$63,304.14	\$69,624.64	\$6,320.50	\$101,597.31	\$38,293.17
Vassar	\$193,783.74	\$213,131.75	\$19,348.01	\$311,005.05	\$117,221.31
Vermontville	\$63,533.13	\$69,876.49	\$6,343.36	\$101,964.81	\$38,431.68
Vernon	\$62,780.95	\$69,049.22	\$6,268.27	\$100,757.65	\$37,976.70
Vicksburg	\$213,258.30	\$234,550.72	\$21,292.42	\$342,259.92	\$129,001.62
Wakefield	\$295,730.72	\$319,611.40	\$23,880.68	\$462,035.85	\$166,305.13
Waldron	\$49,304.38	\$54,227.11	\$4,922.73	\$79,129.00	\$29,824.62
Walker	\$1,566,125.10	\$1,722,163.20	\$156,038.10	\$2,512,752.86	\$946,627.76
Walkerville	\$39,692.57	\$43,382.76	\$3,690.19	\$63,094.75	\$23,402.18
Walled Lake	\$350,623.09	\$385,630.49	\$35,007.40	\$562,717.76	\$212,094.67
Warren	\$8,022,522.40	\$8,823,518.02	\$800,995.62	\$12,875,408.93	\$4,832,886.53
Watervliet	\$118,937.84	\$130,813.02	\$11,875.18	\$190,884.30	\$71,946.46
Wayland	\$260,795.80	\$286,834.54	\$26,038.74	\$418,553.23	\$157,757.43
Wayne	\$932,639.44	\$1,025,757.30	\$93,117.86	\$1,496,800.34	\$564,160.90
Webberville	\$86,655.88	\$95,307.91	\$8,652.03	\$139,074.71	\$52,418.83
West Branch	\$157,224.48	\$172,922.30	\$15,697.82	\$252,330.79	\$95,106.31
Westland	\$4,466,644.08	\$4,912,608.85	\$445,964.77	\$7,168,552.01	\$2,701,907.93
Westphalia	\$63,854.79	\$70,230.26	\$6,375.47	\$102,481.03	\$38,626.24
White Cloud	\$111,416.00	\$122,540.16	\$11,124.16	\$178,812.43	\$67,396.43
White Pigeon	\$103,750.28	\$114,109.07	\$10,358.79	\$166,509.65	\$62,759.37
Whitehall	\$245,917.13	\$269,712.33	\$23,795.20	\$392,984.83	\$147,057.70
Whitemore	\$33,699.26	\$37,063.92	\$3,364.66	\$54,084.21	\$20,384.95
Williamston	\$231,602.53	\$254,726.51	\$23,123.98	\$371,700.71	\$140,098.18
Wixom	\$715,033.01	\$786,424.31	\$71,391.30	\$1,147,562.05	\$432,529.04
Wolverine	\$44,083.87	\$48,485.36	\$4,401.49	\$70,750.54	\$26,666.67
Wolverine Lake	\$237,335.80	\$261,032.21	\$23,696.41	\$380,902.09	\$143,566.29
Woodhaven	\$607,533.69	\$668,191.89	\$60,658.20	\$975,035.55	\$367,501.86
Woodland	\$29,436.92	\$32,376.00	\$2,939.08	\$47,243.54	\$17,806.62
Wyandotte	\$1,479,188.85	\$1,626,876.02	\$147,687.17	\$2,373,961.74	\$894,772.89
Wyoming	\$4,653,956.19	\$5,118,622.80	\$464,666.61	\$7,469,170.65	\$2,815,214.46
Yale	\$115,999.68	\$127,581.48	\$11,581.80	\$186,168.80	\$70,169.12
Ypsilanti	\$1,044,284.10	\$1,148,548.95	\$104,264.85	\$1,675,979.72	\$631,695.62
Zeeland	\$388,577.58	\$425,065.71	\$36,488.13	\$618,485.14	\$229,907.56
Zionsville	\$122,818.25	\$135,080.84	\$12,262.59	\$197,111.98	\$74,293.73
	\$333,193,297.08	\$366,214,297.24	\$33,021,000.16	\$534,195,900.00	\$201,002,602.92

Assumptions:

- City/Village payments included winter maintenance payments for municipalities that received payments in February 2014.
- City/Village winter maintenance payments were computed for 2015 and year 1 of HB 5477 using annual receipts from 01/2013 to 12/2013, prior year winter maintenance payments.
- City/Village winter maintenance payments were computed for 2018 using .7% of annual receipts estimated from year 3 amounts from HB 5477.
- Initial revenue increase occurs April 1, 2015, assumed it occurred Oct 1, 2014 for year to year comparison
- Final revenue increase occurs January 1, 2018, assumed it occurred Oct 1, 2017 for year to year comparison