

County Revenue Sharing Program: A Proposal for a New Formula

Policy Brief

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Background

This paper was prepared at the request of the Michigan Association of Counties Finance Committee.

Unlike cities, villages, and townships (CVTs), counties do not receive constitutional revenue sharing payments. The State Revenue Sharing Act of 1971, as amended by Public Act 52 of 1998, set statutory revenue sharing payments at 25.06% of 21.3% of sales tax revenue at the 4% rate. Revenue sharing payments were largely based on a per capita basis, although a portion was based on single business tax revenue that was earmarked to replace revenue lost when inventories were exempted from the personal property tax in 1976.

As with CVTs, county revenue sharing was fully funded in only one year, FY 2001, since 1998. In 2016, counties received revenue sharing payments of \$214.7 million. The fully funded amount would have been \$266.9 million. (Fully funded is estimated at \$266.9 million in FY 2007 and \$273.3 million in FY 2018.)

Revenue sharing payments to counties were temporarily suspended beginning in FY 2005. Counties were required to create reserve funds with own-source general operating funds from which they were allowed to withdraw an annual amount in lieu of revenue sharing payments. The authorized withdrawal for each county was the FY 2004 amount adjusted for inflation. When the reserve fund was exhausted, the county became eligible for revenue payments equal its final authorized withdrawal amount, with no additional inflation adjustments. As of FY 2016, seven counties were still drawing from their reserve funds. Two more counties, Alcona and Cass became eligible for state revenue sharing payments in the current fiscal year.

Beginning in FY 2013, 20% of a county's revenue sharing payment became subject to the County Incentive Program (CIP), which requires counties to meet certain accountability and transparency requirements. Every county has qualified for these payments every year.

As shown in Exhibit 1, county revenue sharing payments declined 6.1% from 2001 to 2016, or 25.6% adjusted for inflation. Of the 76 counties receiving state revenue sharing payments in FY 2016, only 12 received an increase, not adjusted for inflation.

Objectives

Our view is that a new revenue sharing formula for counties is needed. The new formula should meet the following objectives:

- Eliminate county incentive payments.
- Revenue sharing should not be used to force the state's views on local government management on the counties.
- Insure that each county has an equivalent taxable value equal to the state average of \$33,015 (2016).
- Reduce TV equivalency payments for counties that do not levy the maximum allowed millage.
- Restore revenue sharing payments to the FY 2001 level adjusted for inflation, or as an alternative, to the fully funded level set by the 1998 law.
- Adjust revenue sharing payments annually to keep up with inflation.
- No county should receive less than they received in FY 2016 (or last year under old formula).

Population, Expenditures Per Capita, and Taxable Value (TV) Per Capita

Exhibit 2 shows expenditures per capita and taxable value per capita by population group. The highest spending counties are those with the smallest population. The average per capita spending for counties with a population of 25,000 to 50,000 is \$362, 13.5% above the state average. There are two possible reasons for this. First the average taxable value per capita of this group is 22% above the state average, as there are several counties in this population group that border on Lake Michigan or Lake Huron, including Emmet (\$79,525), Charlevoix (\$76,180), and Huron (\$66,041). Second, low population density is often associated with higher per capita spending. (A regression analysis using TV, Population, a dummy variable for UP counties, population density, and the millage rates estimates 72% of the variation in expenditures per capita. However, population and population density are not significant.)

The average per capita spending for counties with a population of less than 25,000 is \$444, about 40% above the state average. This is mainly because 10 of the 27 counties in this population group are located in the Upper Peninsula. Most Upper Peninsula counties have above average per capita taxable value, very low population density, and large snow removal costs. A regression analysis indicates that per capita spending in the UP is \$120 higher than would be expected based on taxable value per capita and population.

The policy implication of this analysis is that counties with low taxable value per capita should receive special consideration in the state revenue sharing formula.

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Proposal

The new formula should include a payment of \$25 per capita (current average is \$22) + a payment to assure each county of the equivalent taxable value of the average for all counties (\$33,015 in 2016). Counties will not receive this payment or an amount will be deducted if the county levies less than the maximum allowed millage (12 counties). The counties will be guaranteed an annual increase in the per capita amount equal to the increase in the U.S. CPI in the previous fiscal year.

The estimated amounts counties would receive based on this formula compared with current FY 2016 amounts are shown in Exhibit 3. The payment under the proposed formula would have been \$280.8 million, a 30.81% increase from the 2016 level, and a 22.7% increase from the 2001 level. This amount is slightly below the increase in inflation since 2001 (Detroit CPI), and 5.2% above the fully funded amount of \$266.9 million. To reduce the total payment to the fully funded amount would require a reduction in the per capita payment of about \$1.50. Those counties with below average TV per capita received the largest increases, and those counties who received per capita payments of more than the average of \$22 in 2016 received the smallest increases. More detail is provided in Exhibit 4.

The current revenue sharing formula is based on 2010 population, which is the actual census count. The Census Bureau provides annual estimates, which are less accurate than the actual count but are probably accurate enough to use for the revenue sharing formula. Exhibit 5 shows the differences in payments using 2010 population and 2015 population. Total payments are \$454,000 more using 2015 population. The winners are, of course, the counties with the fastest growing populations and the losers are the counties losing population. Specifically, the biggest winners would be Grand Traverse, Kent and Ottawa counties and those suffering the largest losses would be Ontonagon, Montmorency and Alcona counties. For purposes of this analysis, 2010 population is used.

Exhibit I: County Revenue Sharing Payments, 2001 and 2016				
	Revenue Sharing, 2001	Revenue Sharing, 2016	Per Capita	% Change
Alcona	\$239,197	\$0	0	-100.0%
Alger	\$204,122	\$191,722	\$20	-6.1%
Allegan	\$2,371,649	\$2,249,256	\$20	-5.2%
Alpena	\$777,769	\$727,711	\$25	-6.4%
Antrim	\$481,331	\$0	\$0	-100.0%
Arenac	\$361,819	\$336,519	\$22	-7.0%
Baraga	\$189,438	\$187,463	\$22	-1.0%
Barry	\$1,209,245	\$1,147,437	\$19	-5.1%
Bay	\$2,762,464	\$2,583,973	\$24	-6.5%
Benzie	\$338,883	\$339,784	\$19	0.3%
Berrien	\$3,781,638	\$3,642,839	\$23	-3.7%
Branch	\$1,014,984	\$967,227	\$22	-4.7%
Calhoun	\$3,338,058	\$2,996,871	\$22	-10.2%
Cass	\$1,090,306	\$1,041,227	\$20	-4.5%
Charlevoix	\$570,725	\$0	\$0	-100.0%
Cheboygan	\$559,079	\$564,104	\$22	0.9%
Chippewa	\$766,507	\$717,779	\$19	-6.4%
Clare	\$652,881	\$645,336	\$21	-1.2%
Clinton	\$1,347,941	\$1,334,270	\$17	-1.0%
Crawford	\$316,410	\$319,943	\$23	1.1%
Delta	\$878,740	\$802,104	\$22	-8.7%
Dickinson	\$588,764	\$572,796	\$22	-2.7%
Eaton	\$2,324,816	\$2,216,201	\$20	-4.7%
Emmet	\$663,192	\$0	\$0	-100.0%
Genesee	\$10,594,272	\$9,882,657	\$24	-6.7%
Gladwin	\$546,014	\$509,301	\$20	-6.7%
Gogebic	\$360,784	\$338,842	\$22	-6.1%
Grand Traverse	\$1,673,681	\$1,707,930	\$19	2.0%
Gratiot	\$919,121	\$858,660	\$21	-6.6%
Hillsdale	\$1,035,972	\$938,174	\$20	-9.4%
Houghton	\$755,007	\$682,420	\$19	-9.6%
Huron	\$829,776	\$801,287	\$25	-3.4%
Ingham	\$6,586,045	\$6,088,759	\$21	-7.6%
Ionia	\$1,319,473	\$1,177,606	\$18	-10.8%
Iosco	\$566,972	\$531,380	\$21	-6.3%
Iron	\$276,846	\$270,641	\$24	-2.2%
Isabella	\$1,252,349	\$1,243,491	\$18	-0.7%
Jackson	\$3,627,127	\$3,372,812	\$21	-7.0%
Kalamazoo	\$5,415,843	\$5,188,851	\$20	-4.2%
Kalkaska	\$343,074	\$256,414	\$15	-25.3%
Kent	\$12,566,618	\$12,048,555	\$19	-4.1%
Keweenaw	\$46,405	\$0	\$0	-100.0%
Lake	\$243,405	\$246,749	\$22	1.4%
Lapeer	\$1,885,572	\$1,671,558	\$19	-11.4%
Leelanau	\$430,577	\$0	\$0	-100.0%
Lenawee	\$2,205,877	\$2,034,693	\$21	-7.8%
Livingston	\$3,157,122	\$3,109,173	\$17	-1.5%
Luce	\$138,670	\$128,332	\$20	-7.5%

Exhibit 1: County Revenue Sharing Payments, 2001 and 2016 (Continued)				
	Revenue Sharing, 2001	Revenue Sharing, 2016	Per Capita	% Change
Mackinac	\$246,728	\$0	\$0	-100.0%
Macomb	\$17,624,425	\$16,432,572	\$19	-6.8%
Manistee	\$548,976	\$545,133	\$22	-0.7%
Marquette	\$1,270,659	\$1,275,678	\$19	0.4%
Mason	\$615,468	\$454,075	\$16	-26.2%
Mecosta	\$915,980	\$851,549	\$20	-7.0%
Menominee	\$558,404	\$530,796	\$22	-4.9%
Midland	\$2,036,233	\$1,974,886	\$24	-3.0%
Missaukee	\$300,906	\$283,699	\$19	-5.7%
Monroe	\$3,191,930	\$3,104,213	\$21	-2.7%
Montcalm	\$1,368,201	\$1,242,508	\$20	-9.2%
Montmorency	\$214,726	\$216,036	\$23	0.6%
Muskegon	\$3,874,362	\$3,601,098	\$21	-7.1%
Newaygo	\$1,016,100	\$954,113	\$20	-6.1%
Oakland	\$26,098,500	\$26,163,877	\$21	0.3%
Oceana	\$553,878	\$535,535	\$20	-3.3%
Ogemaw	\$459,027	\$460,256	\$22	0.3%
Ontonagon	\$182,392	\$173,272	\$28	-5.0%
Osceola	\$579,463	\$566,810	\$24	-2.2%
Oscoda	\$193,768	\$196,160	\$23	1.2%
Otsego	\$489,175	\$490,833	\$20	0.3%
Ottawa	\$4,988,555	\$4,688,142	\$17	-6.0%
Presque Isle	\$309,914	\$313,600	\$24	1.2%
Roscommon	\$521,179	\$507,565	\$21	-2.6%
Saginaw	\$4,920,319	\$4,566,404	\$23	-7.2%
Saint Clair	\$3,826,254	\$3,754,404	\$23	-1.9%
Saint Joseph	\$1,469,051	\$1,373,508	\$23	-6.5%
Sanilac	\$971,858	\$916,182	\$22	-5.7%
Schoolcraft	\$193,611	\$184,693	\$23	-4.6%
Shiawassee	\$1,591,159	\$1,441,358	\$21	-9.4%
Tuscola	\$1,239,914	\$1,097,393	\$20	-11.5%
Van Buren	\$1,671,512	\$1,538,130	\$20	-8.0%
Washtenaw	\$7,086,541	\$6,907,925	\$19	-2.5%
Wayne	\$53,240,730	\$50,012,297	\$28	-6.1%
Wexford	\$685,904	\$671,846	\$20	-2.0%
	\$228,700,000	\$214,700,000	\$22	-6.1%

Exhibit 2: Per Capita Taxable Value and GF Expenditures by Population Groups			
Population Group	Expenditures Per Capita	Taxable Value Per Capita	# of Counties
>100,000	\$293	\$31,678	20
50-100,000	\$287	\$32,653	15
25-50,000	\$362	\$40,565	21
>25,000	\$444	\$48,870	27
Total	\$318	\$33,015	

Exhibit 3: County Revenue Sharing Payments Under Proposed Formula, FY 2016			
	FY 2016 Payments	New Formula Payments	% Change
Alcona	\$0	\$273,550	nm
Alger	\$191,722	\$240,025	25.2%
Allegan	\$2,249,256	\$2,785,200	23.8%
Alpena	\$727,711	\$799,388	9.8%
Antrim	\$0	\$589,500	nm
Arenac	\$336,519	\$397,475	18.1%
Baraga	\$187,463	\$261,577	39.5%
Barry	\$1,147,437	\$1,479,325	28.9%
Bay	\$2,583,973	\$3,415,436	32.2%
Benzie	\$339,784	\$438,125	28.9%
Berrien	\$3,642,839	\$3,920,325	7.6%
Branch	\$967,227	\$1,217,299	25.9%
Calhoun	\$2,996,871	\$4,405,250	47.0%
Cass	\$1,041,227	\$1,307,325	25.6%
Charlevoix	\$0	\$648,725	nm
Cheboygan	\$564,104	\$653,800	15.9%
Chippewa	\$717,779	\$1,119,108	55.9%
Clare	\$645,336	\$773,150	19.8%
Clinton	\$1,334,270	\$1,884,550	41.2%
Crawford	\$319,943	\$351,850	10.0%
Delta	\$802,104	\$1,010,090	25.9%
Dickinson	\$572,796	\$654,200	14.2%
Eaton	\$2,216,201	\$2,927,275	32.1%
Emmet	\$0	\$817,350	nm
Genesee	\$9,882,657	\$15,605,887	57.9%
Gladwin	\$509,301	\$642,300	26.1%
Gogebic	\$338,842	\$410,675	21.2%
Grand Traverse	\$1,707,930	\$2,174,650	27.3%
Gratiot	\$858,660	\$1,150,104	33.9%
Hillsdale	\$938,174	\$1,419,977	51.4%
Houghton	\$682,420	\$1,249,588	83.1%
Huron	\$801,287	\$827,950	3.3%
Ingham	\$6,088,759	\$7,023,801	15.4%
Ionia	\$1,177,606	\$2,171,163	84.4%
Iosco	\$531,380	\$647,175	21.8%
Iron	\$270,641	\$295,425	9.2%
Isabella	\$1,243,491	\$2,368,760	90.5%
Jackson	\$3,372,812	\$5,000,681	48.3%
Kalamazoo	\$5,188,851	\$6,805,437	31.2%
Kalkaska	\$256,414	\$428,825	67.2%
Kent	\$12,048,555	\$15,065,550	25.0%
Keweenaw	\$0	\$53,900	nm
Lake	\$246,749	\$288,475	16.9%
Lapeer	\$1,671,558	\$2,211,098	32.3%
Leelanau	\$0	\$542,700	nm
Lenawee	\$2,034,693	\$2,478,117	21.8%
Livingston	\$3,109,173	\$4,524,175	45.5%
Luce	\$128,332	\$191,592	49.3%

Exhibit 3: County Revenue Sharing Payments Under Proposed Formula, FY 2016 (Continued)

	FY 2016 Payments	New Formula Payments	% Change
Mackinac	\$0	\$277,825	nm
Macomb	\$16,432,572	\$24,169,407	47.1%
Manistee	\$545,133	\$618,325	13.4%
Marquette	\$1,275,678	\$1,676,925	31.5%
Mason	\$454,075	\$717,625	58.0%
Mecosta	\$851,549	\$1,063,302	24.9%
Menominee	\$530,796	\$642,877	21.1%
Midland	\$1,974,886	\$2,090,725	5.9%
Missaukee	\$283,699	\$371,225	30.9%
Monroe	\$3,104,213	\$3,800,525	22.4%
Montcalm	\$1,242,508	\$1,914,049	54.0%
Montmorency	\$216,036	\$244,125	13.0%
Muskegon	\$3,601,098	\$4,304,971	19.5%
Newaygo	\$954,113	\$1,373,605	44.0%
Oakland	\$26,163,877	\$30,059,050	14.9%
Oceana	\$535,535	\$664,250	24.0%
Ogemaw	\$460,256	\$542,475	17.9%
Ontonagon	\$173,272	\$173,272	0.0%
Osceola	\$566,810	\$664,572	17.2%
Oscoda	\$196,160	\$216,000	10.1%
Otsego	\$490,833	\$604,100	23.1%
Ottawa	\$4,688,142	\$6,595,025	40.7%
Presque Isle	\$313,600	\$334,400	6.6%
Roscommon	\$507,565	\$611,225	20.4%
Saginaw	\$4,566,404	\$6,614,575	44.9%
Saint Clair	\$3,754,404	\$4,076,000	8.6%
Saint Joseph	\$1,373,508	\$1,662,055	21.0%
Sanilac	\$916,182	\$1,077,850	17.6%
Schoolcraft	\$184,693	\$212,125	14.9%
Shiawassee	\$1,441,358	\$2,349,688	63.0%
Tuscola	\$1,097,393	\$1,437,102	31.0%
Van Buren	\$1,538,130	\$1,906,450	23.9%
Washtenaw	\$6,907,925	\$8,619,775	24.8%
Wayne	\$50,012,297	\$62,375,254	24.7%
Wexford	\$671,846	\$819,569	22.0%
	\$214,700,000	\$280,828,226	30.8%

Exhibit 4: County Revenue Sharing Detail								
	Population 2015	Taxable Value Per Capita, 2016	Available Millage	State Payments to Resume	Revenue Sharing Payments-\$25 Per Capita	TV Equivalency	Millage Deduction	Total Payment
Alcona	10,349	\$71,115			\$273,550	\$0		\$273,550
Alger	9,383	\$39,810			\$240,025	\$0		\$240,025
Allegan	114,625	\$38,131			\$2,785,200	\$0		\$2,785,200
Alpena	28,803	\$31,011		2019	\$739,950	\$59,438		\$799,388
Antrim	23,154	\$75,688			\$589,500	\$0		\$589,500
Arenac	15,261	\$36,401			\$397,475	\$0		\$397,475
Baraga	8,575	\$28,490			\$221,500	\$40,077		\$261,577
Barry	59,314	\$33,914	0.4404		\$1,479,325	\$0		\$1,479,325
Bay	105,659	\$26,327			\$2,694,275	\$721,161		\$3,415,436
Benzie	17,457	\$67,608	1.7756		\$438,125	\$0		\$438,125
Berrien	154,636	\$48,383			\$3,920,325	\$0		\$3,920,325
Branch	43,664	\$31,117			\$1,131,200	\$86,099		\$1,217,299
Calhoun	134,314	\$25,660			\$3,403,650	\$1,001,600		\$4,405,250
Cass	51,657	\$39,096		2017	\$1,307,325	\$0		\$1,307,325
Charlevoix	26,238	\$77,659			\$648,725	\$0		\$648,725
Cheboygan	25,427	\$53,813			\$653,800	\$0		\$653,800
Chippewa	38,033	\$28,979			\$963,000	\$156,108		\$1,119,108
Clare	30,553	\$33,052			\$773,150	\$0		\$773,150
Clinton	77,390	\$33,482			\$1,884,550	\$0		\$1,884,550
Crawford	13,801	\$38,152			\$351,850	\$0		\$351,850
Delta	36,377	\$30,774			\$926,725	\$83,365		\$1,010,090
Dickinson	25,788	\$34,628			\$654,200	\$0		\$654,200
Eaton	108,801	\$30,858		2023	\$2,693,975	\$233,300		\$2,927,275
Emmet	33,161	\$82,497			\$817,350	\$0		\$817,350
Genesee	410,849	\$21,352			\$10,644,750	\$4,961,137		\$15,605,887
Gladwin	25,164	\$37,369			\$642,300	\$0		\$642,300
Gogebic	15,431	\$33,163			\$410,675	\$0		\$410,675
Grand Traverse	91,636	\$54,218			\$2,174,650	\$0		\$2,174,650
Gratiot	41,540	\$30,944			\$1,061,900	\$88,204		\$1,150,104
Hillsdale	45,941	\$27,601			\$1,167,200	\$252,777		\$1,419,977
Houghton	36,380	\$23,929			\$915,700	\$333,888		\$1,249,588
Huron	31,883	\$67,785			\$827,950	\$0		\$827,950
Ingham	286,085	\$25,819	0.4488		\$7,022,375	\$2,024,886	-\$2,023,460	\$7,023,801
Ionia	64,223	\$24,043			\$1,597,625	\$573,538		\$2,171,163
Iosco	25,345	\$44,051			\$647,175	\$0		\$647,175
Iron	11,348	\$43,189			\$295,425	\$0		\$295,425
Isabella	70,698	\$24,334			\$1,757,775	\$610,985		\$2,368,760
Jackson	159,494	\$26,814			\$4,006,200	\$994,481		\$5,000,681
Kalamazoo	260,263	\$30,841			\$6,258,275	\$547,162		\$6,805,437
Kalkaska	17,260	\$42,837			\$428,825	\$0		\$428,825
Kent	636,369	\$33,188		2019	\$15,065,550	\$0		\$15,065,550
Keweenaw	2,168	\$63,591			\$53,900	\$0		\$53,900
Lake	11,424	\$48,622			\$288,475	\$0		\$288,475
Lapeer	88,373	\$30,604	0.7594	2021	\$2,207,975	\$213,340	-\$210,217	\$2,211,098
Leelanau	21,981	\$116,902			\$542,700	\$0		\$542,700
Lenawee	98,573	\$32,402	0.8088		\$2,497,300	\$61,919	-\$81,102	\$2,478,117

Exhibit 4: County Revenue Sharing Detail (Continued)

	Population 2015	Taxable Value Per Capita, 2016	Avail- able Millage	State Pay- ments to Resume	Revenue Sharing Pay- ments - \$25 Per Capita	TV Equiva- lency	Millage Deduction	Total Pay- ment
Luce	6,415	\$29,115		2019	\$165,775	\$25,817		\$191,592
Mackinac	10,890	\$91,741			\$277,825	\$0		\$277,825
Macomb	864,840	\$29,285			\$21,024,450	\$3,144,957		\$24,169,407
Manistee	24,461	\$44,553			\$618,325	\$0		\$618,325
Marquette	67,215	\$34,649			\$1,676,925	\$0		\$1,676,925
Mason	28,783	\$60,825			\$717,625	\$0		\$717,625
Mecosta	43,067	\$29,028	0.144		\$1,069,950	\$171,169	-\$177,817	\$1,063,302
Menominee	23,548	\$31,265			\$600,725	\$42,152		\$642,877
Midland	83,632	\$41,153			\$2,090,725	\$0		\$2,090,725
Missaukee	14,903	\$39,361			\$371,225	\$0		\$371,225
Monroe	149,568	\$38,181			\$3,800,525	\$0		\$3,800,525
Montcalm	62,945	\$27,803			\$1,583,550	\$330,499		\$1,914,049
Montmorency	9,259	\$52,617			\$244,125	\$0		\$244,125
Muskegon	172,790	\$24,770	0.5016		\$4,304,700	\$1,418,928	-\$1,418,657	\$4,304,971
Newaygo	47,948	\$29,672			\$1,211,500	\$162,105		\$1,373,605
Oakland	1,242,304	\$42,491			\$30,059,050	\$0		\$30,059,050
Oceana	26,105	\$44,717			\$664,250	\$0		\$664,250
Ogemaw	20,937	\$39,409			\$542,475	\$0		\$542,475
Ontonagon	6,007	\$42,618			\$173,272	\$0		\$173,272
Osceola	23,058	\$29,775			\$588,200	\$76,372		\$664,572
Oscoda	8,251	\$46,396	1.1288		\$216,000	\$0		\$216,000
Otsego	24,253	\$47,515			\$604,100	\$0		\$604,100
Ottawa	279,955	\$37,287	0.665		\$6,595,025	\$0		\$6,595,025
Presque Isle	12,841	\$50,357			\$334,400	\$0		\$334,400
Roscommon	23,898	\$52,749			\$611,225	\$0		\$611,225
Saginaw	193,307	\$24,968			\$5,004,225	\$1,610,350		\$6,614,575
Saint Clair	159,875	\$35,412			\$4,076,000	\$0		\$4,076,000
Saint Joseph	61,018	\$30,907			\$1,532,375	\$129,680		\$1,662,055
Sanilac	41,475	\$37,612			\$1,077,850	\$0		\$1,077,850
Schoolcraft	8,173	\$43,514			\$212,125	\$0		\$212,125
Shiawassee	68,619	\$24,759			\$1,766,200	\$583,488		\$2,349,688
Tuscola	53,777	\$32,235			\$1,393,225	\$43,877		\$1,437,102
Van Buren	75,077	\$42,171			\$1,906,450	\$0		\$1,906,450
Washtenaw	358,880	\$42,514			\$8,619,775	\$0		\$8,619,775
Wayne	1,759,335	\$22,260	0.4217		\$45,514,600	\$19,538,121	-\$2,677,467	\$62,375,254
Wexford	33,003	\$27,828	0.8203		\$818,375	\$170,188	-\$168,994	\$819,569
	9,922,576	\$33,023			\$247,094,772	\$40,491,168	-\$6,757,714	

Exhibit 5: Difference in Revenue Sharing Payments Using 2010 and 2015 Population				
	2010 Population	2015 Population		% Change
Alcona	\$272,250	\$261,350	-\$10,900	-4.0%
Alger	\$239,100	\$236,475	-\$2,625	-1.1%
Allegan	\$2,787,550	\$2,846,175	\$58,625	2.1%
Alpena	\$797,913	\$789,993	-\$7,920	-1.0%
Antrim	\$587,475	\$581,675	-\$5,800	-1.0%
Arenac	\$396,350	\$383,825	-\$12,525	-3.2%
Baraga	\$261,102	\$258,197	-\$2,906	-1.1%
Barry	\$1,477,000	\$1,482,025	\$5,025	0.3%
Bay	\$3,413,536	\$3,383,668	-\$29,868	-0.9%
Benzie	\$437,675	\$437,975	\$300	0.1%
Berrien	\$3,919,800	\$3,880,825	-\$38,975	-1.0%
Branch	\$1,215,399	\$1,169,762	-\$45,636	-3.8%
Calhoun	\$4,402,225	\$4,385,284	-\$16,941	-0.4%
Cass	\$1,304,700	\$1,290,200	-\$14,500	-1.1%
Charlevoix	\$647,325	\$653,025	\$5,700	0.9%
Cheboygan	\$652,000	\$641,875	-\$10,125	-1.6%
Chippewa	\$1,121,108	\$1,122,972	\$1,864	0.2%
Clare	\$775,150	\$769,979	-\$5,171	-0.7%
Clinton	\$1,885,525	\$1,932,425	\$46,900	2.5%
Crawford	\$351,475	\$343,625	-\$7,850	-2.2%
Delta	\$1,010,115	\$1,003,339	-\$6,776	-0.7%
Dickinson	\$653,600	\$648,925	-\$4,675	-0.7%
Eaton	\$2,927,250	\$2,947,297	\$20,047	0.7%
Emmet	\$816,100	\$830,100	\$14,000	1.7%
Genesee	\$15,587,562	\$15,202,719	-\$384,843	-2.5%
Gladwin	\$643,000	\$635,275	-\$7,725	-1.2%
Gogebic	\$410,000	\$402,037	-\$7,963	-1.9%
Grand Traverse	\$2,174,100	\$2,269,550	\$95,450	4.4%
Gratiot	\$1,148,829	\$1,133,881	-\$14,949	-1.3%
Hillsdale	\$1,418,252	\$1,393,124	-\$25,127	-1.8%
Houghton	\$1,251,763	\$1,248,559	-\$3,204	-0.3%
Huron	\$826,975	\$801,625	-\$25,350	-3.1%
Ingham	\$7,028,051	\$7,114,550	\$86,500	1.2%
Ionia	\$2,170,163	\$2,189,169	\$19,005	0.9%
Iosco	\$645,650	\$635,500	-\$10,150	-1.6%
Iron	\$294,950	\$284,675	-\$10,275	-3.5%
Isabella	\$2,368,785	\$2,380,020	\$11,235	0.5%
Jackson	\$4,998,706	\$4,998,731	\$26	0.0%
Kalamazoo	\$6,816,012	\$7,001,595	\$185,583	2.7%
Kalkaska	\$428,200	\$434,850	\$6,650	1.6%
Kent	\$15,074,800	\$15,730,925	\$656,125	4.4%
Keweenaw	\$53,600	\$55,425	\$1,825	3.4%
Lake	\$287,825	\$283,525	-\$4,300	-1.5%
Lapeer	\$2,208,198	\$2,203,825	-\$4,374	-0.2%
Leelanau	\$542,900	\$547,875	\$4,975	0.9%
Lenawee	\$2,471,767	\$2,476,175	\$4,408	0.2%
Livingston	\$4,525,700	\$4,639,900	\$114,200	2.5%
Luce	\$190,942	\$186,359	-\$4,582	-2.4%

Exhibit 5: Difference in Revenue Sharing Payments Using 2010 and 2015 Population (Continued)

	2010 Population	2015 Population		% Change
Mackinac	\$277,175	\$276,050	-\$1,125	-0.4%
Macomb	\$24,176,132	\$24,616,222	\$440,090	1.8%
Manistee	\$614,500	\$610,500	-\$4,000	-0.7%
Marquette	\$1,677,750	\$1,691,900	\$14,150	0.8%
Mason	\$718,250	\$720,600	\$2,350	0.3%
Mecosta	\$1,064,452	\$1,079,650	\$15,198	1.4%
Menominee	\$641,552	\$640,734	-\$817	-0.1%
Midland	\$2,091,600	\$2,085,675	-\$5,925	-0.3%
Missaukee	\$370,350	\$375,925	\$5,575	1.5%
Monroe	\$3,798,625	\$3,745,600	-\$53,025	-1.4%
Montcalm	\$1,913,274	\$1,901,858	-\$11,416	-0.6%
Montmorency	\$244,375	\$232,500	-\$11,875	-4.9%
Muskegon	\$4,298,321	\$4,308,600	\$10,279	0.2%
Newaygo	\$1,371,555	\$1,358,606	-\$12,949	-0.9%
Oakland	\$30,073,250	\$30,946,700	\$873,450	2.9%
Oceana	\$663,050	\$655,525	-\$7,525	-1.1%
Ogemaw	\$540,925	\$525,975	-\$14,950	-2.8%
Ontonagon	\$168,625	\$154,300	-\$14,325	-8.5%
Osceola	\$664,197	\$658,765	-\$5,432	-0.8%
Oscoda	\$215,075	\$209,275	-\$5,800	-2.7%
Otsego	\$603,775	\$603,950	\$175	0.0%
Ottawa	\$6,603,525	\$6,907,300	\$303,775	4.6%
Presque Isle	\$332,600	\$325,100	-\$7,500	-2.3%
Roscommon	\$611,750	\$598,875	-\$12,875	-2.1%
Saginaw	\$6,608,250	\$6,496,970	-\$111,279	-1.7%
Saint Clair	\$4,067,025	\$4,001,950	-\$65,075	-1.6%
Saint Joseph	\$1,661,880	\$1,652,960	-\$8,920	-0.5%
Sanilac	\$1,076,925	\$1,039,675	-\$37,250	-3.5%
Schoolcraft	\$211,950	\$204,275	-\$7,675	-3.6%
Shiawassee	\$2,348,538	\$2,303,711	-\$44,827	-1.9%
Tuscola	\$1,436,277	\$1,402,014	-\$34,262	-2.4%
Van Buren	\$1,903,875	\$1,879,975	-\$23,900	-1.3%
Washtenaw	\$8,639,075	\$8,921,850	\$282,775	3.3%
Wayne	\$62,240,629	\$60,634,741	-\$1,605,888	-2.6%

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