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**Measuring Fiscal Condition as Need-Capacity Gap:
A Note for Michigan State Revenue Sharing for Counties**

Shu Wang, Ph.D.

Assistant Professor

Department of Agricultural, Food, and Resource Economics

Michigan State University

Key Findings

- Fiscal condition is measured as fiscal gap, that is, a gap between revenue-raising capacity and structural needs.
- Main drivers for counties' needs are violent crime rate, population density and distribution, and employment in the manufacturing industry.
- Counties in the southwest and upper peninsula regions have largest fiscal gaps.
- State aids play an equalizing role in Michigan that contribute to closing fiscal disparities between counties. However, state aids other than SRS have a larger equalizing effect than SRS.
- Counties with lower taxable values experience greater fiscal gap, while state aids show limited equalizing effect across counties with varying taxable values.

I. Introduction

The purpose of this study is to measure fiscal conditions of counties in Michigan and to identify their key driving factors. It also examines the extent to which state aids, including state revenue sharing, contribute to filling the fiscal gap between own-source revenues and expenditure need of counties. Based on revenue, expenditure, and state aid data of 83 counties in Michigan from 2011 to 2017, I rely on a framework known as the “need-capacity gap” to examine fiscal condition. This framework defines fiscal condition as the gap between expenditure needs and its revenue-raising capacity, while taking into account the impact of socioeconomic factors (Ladd 1994). In other words, fiscal condition measures or determines whether a local government is capable of raising own-source revenues to provide services needed by its residents. The need-capacity gap has been used to guide policymaking in other states since the 1980s¹.

The results show revenue-raising capacity for each county, as well as needs for expenditure that vary across counties given their unique situations. The gap between the two is then compared with state aids, including state revenue sharing and other state aids. The comparison provides an assessment for equalization of state assistance.

It is important to note that both the calculations for revenue-raising capacity and expenditure needs rest on hypothetical assumptions (as discussed more in detail in the paper), and thus do not suggest a level of revenue and expenditure that a county *should* reach. This analysis excludes political and managerial differences across counties, and thus serves as an objective guide for state assistance to local governments, so that more assistance can be given to ones experiencing structural fiscal problems. An equalizing local assistance program should compensate local governments only for the effects of adverse conditions that are outside their control (Ladd 1994).

II. Capacity

The capacity, or revenue-raising capacity (RRC), specifically refers to the amount of revenue a county can generate from its own local tax sources.² To measure this, I use a method known as the representative tax system (RTS) approach and calculate how much revenue each county could raise from its underlying tax base if they used the same tax rate (Zhao 2015). As a result, variation in measured capacity comes from differences in resources, not choices about tax rates.

The standard tax rate is calculated by all property taxes generated from all counties in a given year divided by the sum of property taxable values across counties. The rationale is straightforward: if all counties were to use a uniform tax rate, this rate would then be based on all

¹ Key studies include Massachusetts cities and towns (Bradbury, Ladd, Reschovsky, Perrault, and Yinger 1984), Nebraska counties, municipalities, and school districts (Wasylenko and Yinger 1988), Minnesota cities (Ladd, Reschovsky, and Yinger 1991), Wisconsin cities (Green and Reschovsky 1993), Maryland counties (Rafuse, Marks, Cohen 1990), and cities in the Chicago Metro region (Rafuse and Marks 1991). A recent study using this framework is by Zhao (2015, 2018) that examines fiscal gaps of towns in Connecticut and the distribution of the state non-school aid.

² An alternative approach, known as the income-with-exporting approach, calculates the standard tax burden based on the income of county residents plus the ability of county residents to shift or export taxes to nonresidents. The implementation of this approach requires export ratio data by property classification, which is not available by the time this draft is finalized. Previous studies that compared the two approaches show high correlation between the results obtained by each approach (Ladd, Reschovsky, and Yinger 1991; Zhao 2018).

property tax revenues generated and all taxable property bases available. Following the calculation, the standard tax rate ranges around 0.006, or six mills, during 2011-2017.

A related question is what other revenue sources should be included as RRC. Given that this analysis primarily focuses on the revenue raising ability (capacity) of property-based taxes, I follow previous studies and implement the treatments for other revenues as discussed below. First, special assessments are included as part of RRC given its basis on property value. This inclusion acknowledges the increasing importance of special assessments as an innovative financing tool used by local governments in Michigan.

User fees, which account for close to 30 percent of counties' revenue, are excluded from the calculation, because they resemble a price for a specific service. Accordingly, spending financed by user charges is subtracted when calculating expenditure need. In other words, I assume the spending funded by user charges is self-sufficient in a fashion similar to enterprise funds, and thus exclude it from the calculation for fiscal gap.

Federal grants account for four to eight percent of counties' revenues from 2011 to 2017. I assume the receipt of federal aids are based on eligibility rather than for specific projects, and thus the funds are used countywide. In this case, I follow the treatment used by Ladd et al (1991), and include federal aids as a contribution to counties' RRC. Similarly, contributions from local units, including within-unit transfers-in and inter-unit funds, are included as part of RRC.

Revenues raised from fines, licenses and permits, interests, and revenues from other financing sources are not included in the calculation for RRC. Together revenues generated from these sources make up for less than 14 percent of total county revenues.

Table 1 shows the calculation of the standard tax rate and how it is applied to two counties: Oakland and Genesee. Thanks to the higher taxable values, Oakland has stronger property-based capacity. Although Genesee receives more federal aid, Oakland has a higher level of total capacity compared to Genesee.

Table 1: Illustration of Revenue-Raising Capacity Calculation for Two Sample Counties (FY2017)

State of Michigan			Oakland		Genesee	
Statewide Taxable Value (\$ million)	Statewide Property Tax (\$ million)	"Standard" Tax Rate	Taxable Value per capita (\$ thousand)	Property-based Capacity (\$)	Taxable Value per capita (\$ thousand)	Property-based Capacity (\$)
(1)	(2)	(3)=(2)/(1)	(4)	(5)=(3)*(4)	(6)	(7)=(3)*(4)
335,500	2,088	0.006	44	272	22	137

	Oakland	Genesee
Property Tax	272	137
Special Assessment	8	0
Federal Aid	23	82
Local Contribution	10	1
Total Capacity (\$ per Capita)	313	220

III. Cost

The aim of this study is to provide an objective measure of expenditure need that reflects variation in factors outside the control of local officials. The main determinant of variation in expenditure need is the cost of providing public services. Such costs vary because some counties must pay more than others, whether due to difficulties of attracting workers, or more needs for certain services in the communities. It is important to note that, this study does not provide a normative measure of how much spending is appropriate. Instead, it starts with average per capita local spending and model variations around that average.

A set of statistical analysis, known as the regression-based cost approach, is used to measure a county's expenditure need. The measure indicates the amount that must be spent to provide a standard quality of public services for which a county is responsible. It can be interpreted as an estimate of the per capita spending required for a county to provide common services at average efficiency.

The results show the following four factors to be the main drivers for county expenditures³:

- Violent crime rates: The number of violent crimes per one thousand people;
- Population density: The number of residents per square mile;
- Proportion of population living in the largest municipality within a county: To complement population density, this measure captures the extent to which residents are concentrated in a principal city within a county;

³ I conducted a series of regressions that include various socioeconomic characteristics such as unemployment rate, poverty, population, employment in the private sector, local wage, housing market, residents' educational level and percentage of senior citizens. The analyses also took into account cyclical and regional factors. The four factors listed here are statistically significant in all regression models.

- Percentage of employment in manufacturing: Percent of workers in the manufacturing industry.

Table 2 illustrates how the cost measure is calculated. Here, factor weight indicates the dollar amount a county spends, on a per capita basis, for per unit of a cost measure. For example, an additional one violent crime per one thousand people would cost a county \$4.18 dollars to provide related services. In contrast, higher population density and more employment in the manufacturing industry would reduce county spending, as indicated by the negative signs of their factor weights. Statewide constant can be interpreted as a minimum cost that all counties face to maintain the basic level of a government besides the costs driven by these four factors.

Table 2: Illustration of Expenditure Need Calculation for Two Sample Counties (FY 2017)

	Oakland			Genesee	
	Factor weight	Factor Value	Contribution to Cost	Factor Value	Contribution to Cost
	(1)	(2)	(3)=(1)*(2)	(4)	(5)=(1)*(4)
Violent crime rate (% per 000 population)	4.18	13	56	25	106
Population density	-0.07	1434	-99	637	-44
% Residents in the largest municipality	3.58	7	24	24	85
% Manufacturing employment	-1.17	23	-27	23	-27
Statewide constant	340	1	340	1	340
County Cost (\$ per capita)			295		460

Table 2 also provides a comparison between Genesee and Oakland. A higher violent crime rate in Genesee increases the need for expenditure in the county. Although for both counties, population density helps alleviate the pressure for spending, Oakland enjoys this advantage more than Genesee. In addition, 24 percent of residents live in the largest municipality in Genesee county compared to seven percent for Oakland. The concentration of residents in a principal city contributes to the expenditure need, which calls for \$85 per capita in Genesee to address the need associated with this concentration, but only \$24 in Oakland.

IV. Fiscal Gap

Fiscal gap is the difference between county cost and county RRC (difference between section II and III). Based on the numbers from table 1 and table 2, Genesee faces the expenditure need of \$460 per capita with the RRC of \$220. The fiscal gap for Genesee therefore is \$240 (\$460-220). In contrast, Oakland has the RRC of \$313 per capita to meet the expenditure need of \$295. It actually has a fiscal surplus of \$18.

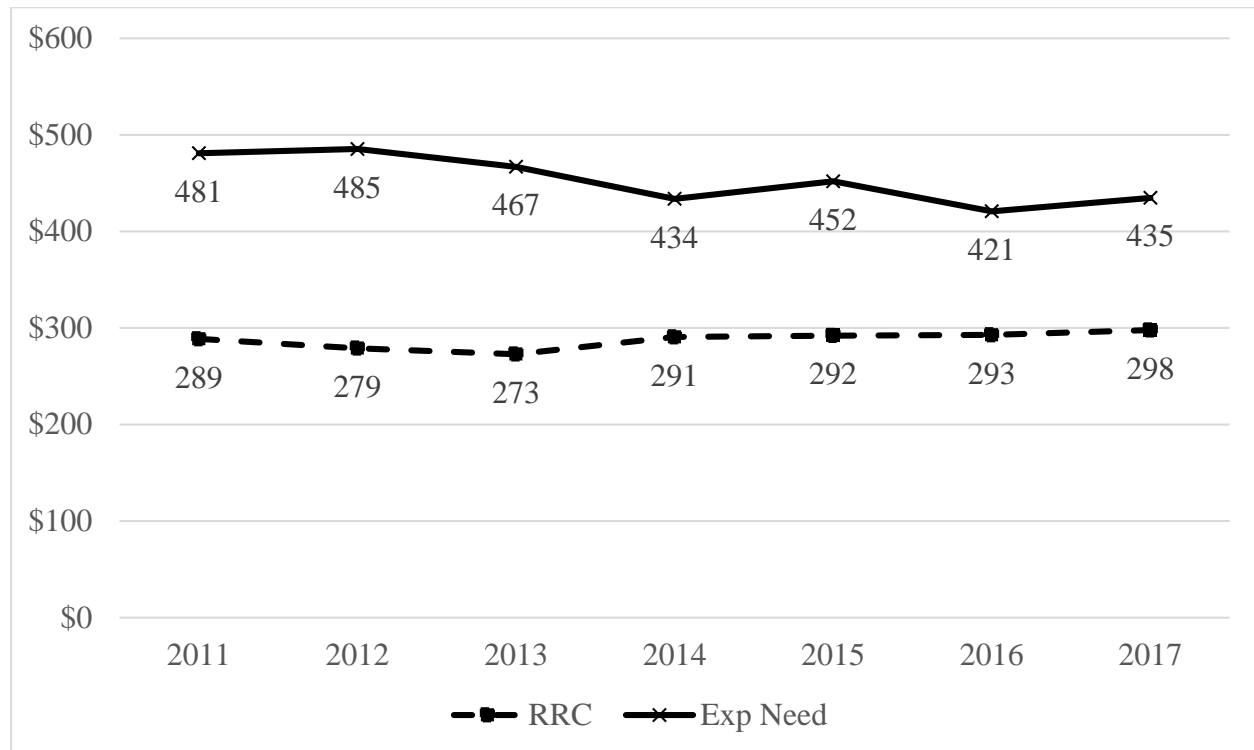
Table 3 shows RRC, expenditure need, and the fiscal gap by region. As of 2017, the Northern Lower Peninsula has the highest RRC whereas other regions have RRC (\$395) between \$245 and \$300. Expenditure needs do not have wide variation across regions, although Upper Peninsula has the highest expenditure need close to \$500 per capita. As a result, the Northern Lower Peninsula region has the smallest fiscal gap whereas the Southwest and the Upper Peninsula have the largest.

Table 3: RRC, Expenditure Need, and Fiscal Gap by Region (FY2017)

Region	RRC	Expenditure Need	Fiscal Gap
East Central	\$ 266	\$ 422	\$ (156)
Northern Lower Peninsula	\$ 395	\$ 439	\$ (44)
Southeast	\$ 261	\$ 387	\$ (126)
Southwest	\$ 245	\$ 445	\$ (200)
Upper Peninsula	\$ 297	\$ 492	\$ (196)
West Central	\$ 257	\$ 406	\$ (148)
Average	\$ 298	\$ 435	\$ (137)

Figure 1 illustrates the change of RRC and expenditure needs during 2011-2017. Despite the small magnitude, RRC has increased over time, while the need for expenditure declined during the first half of the period. In general, this period witnesses a trend of closing fiscal gap.

Figure 1: Changes of RRC and Expenditure Need Per Capita (2011-2017)



V. Compare Fiscal Gap to State Aids

State assistance can be used to reduce fiscal disparities across counties. This study examines how both state revenue sharing (SRS) and other state aids contribute to closing fiscal gap. Unlike cities, villages, and township in Michigan that are entitled to constitutional SRS, counties receive only statutory SRS that is subject to legislative approval every year. The structure of SRS is complex and changes several times. In a nutshell, full funding for statutory SRS to counties is

roughly a quarter of 21.3 percent of sales tax revenue collected by the state. Historically, actual appropriations have been routinely below the full funding guideline. Besides SRS, counties receive other forms of state aids for various functional responsibilities including welfare, health, and public safety.

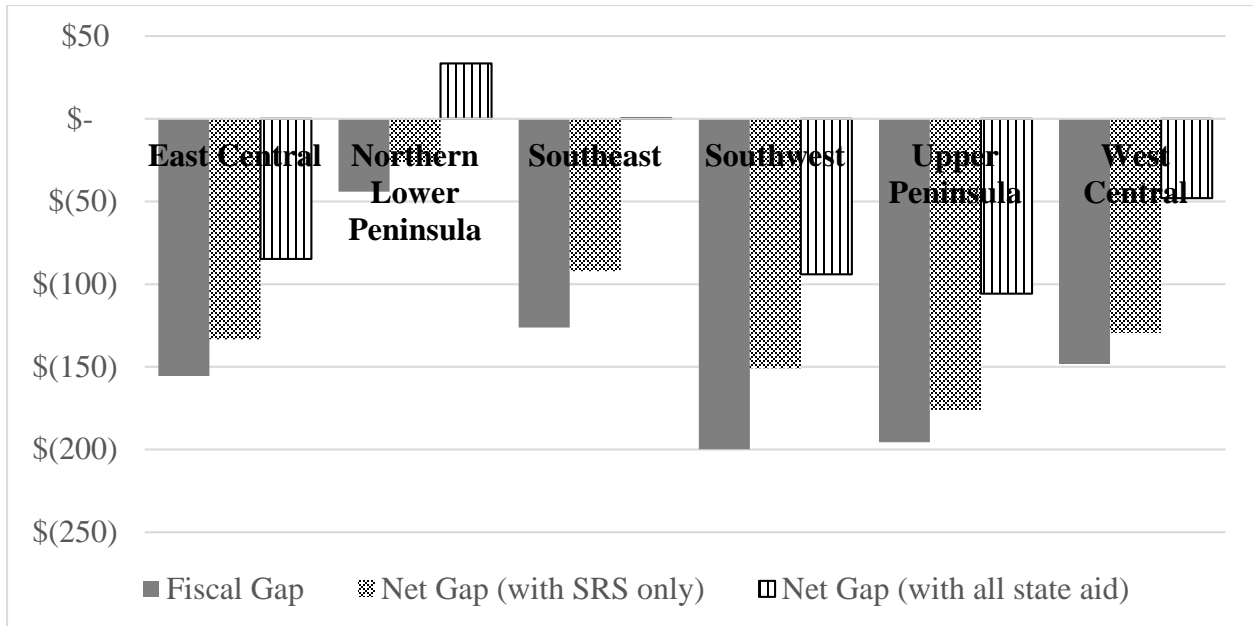
Table 4 shows how state aids contribute to closing fiscal gaps for two counties. Although Oakland county received less state aids than Genesee in 2017, Oakland was still in a better financial condition measured by the capacity-need framework because of its fiscal surplus without state aids. In contrast, the fiscal gap Genesee had was yet to be closed even with state aids.

Table 4: Illustration of State Aids to Close Fiscal Gap for Two Sample Counties (FY 2017)

	Oakland		Genesee	
RRC	\$	313	\$	220
Expenditure Need	\$	295	\$	460
Fiscal Gap/Surplus	\$	18	\$	(240)
State Revenue Sharing	\$	21	\$	24
Other State Aid	\$	36	\$	77
Gap Remaining	\$	72	\$	(141)

Figure 2 shows the “net gap” for each region by subtracting the per capita state revenue sharing and other state aids from the fiscal gap in FY 2017. The difference between two bars for a region illustrates the extent to which state aids (SRS only or all state aids combined) close the fiscal gap. If state aids played an equalizing role, we would expect to see larger amounts allocated to higher-gap regions, contributing to closing the gap.

Figure 2: Fiscal Gap and Impacts of SRS and other State Aids by Region (FY2017)



As indicated in Figure 2, the equalizing effect of SRS is not as sizable as other state aids. In fact, the impact of other state aids is so large that for the Northern Lower Peninsula region, it turns fiscal gaps into surpluses. The fiscal gap in the Southeastern region would not have been closed if without other state aids. Overall, the results show an active role of state assistance for closing fiscal disparity. The makeup of state assistance is diverse that goes beyond SRS.

Figure 3 presents fiscal gaps by the level of taxable value per capita, and the extent to which state aids, including SRS, contribute to closing the gaps at each level. I ranked counties based on taxable values per capita from low to high, and divided them into four brackets (there are 21 counties in the first three brackets and 20 in the last bracket that has the highest taxable value per capita.)

Figure 3: Fiscal Gap and Impacts of SRS and other State Aids by Bracket of Taxable Value per Capita (FY2017)

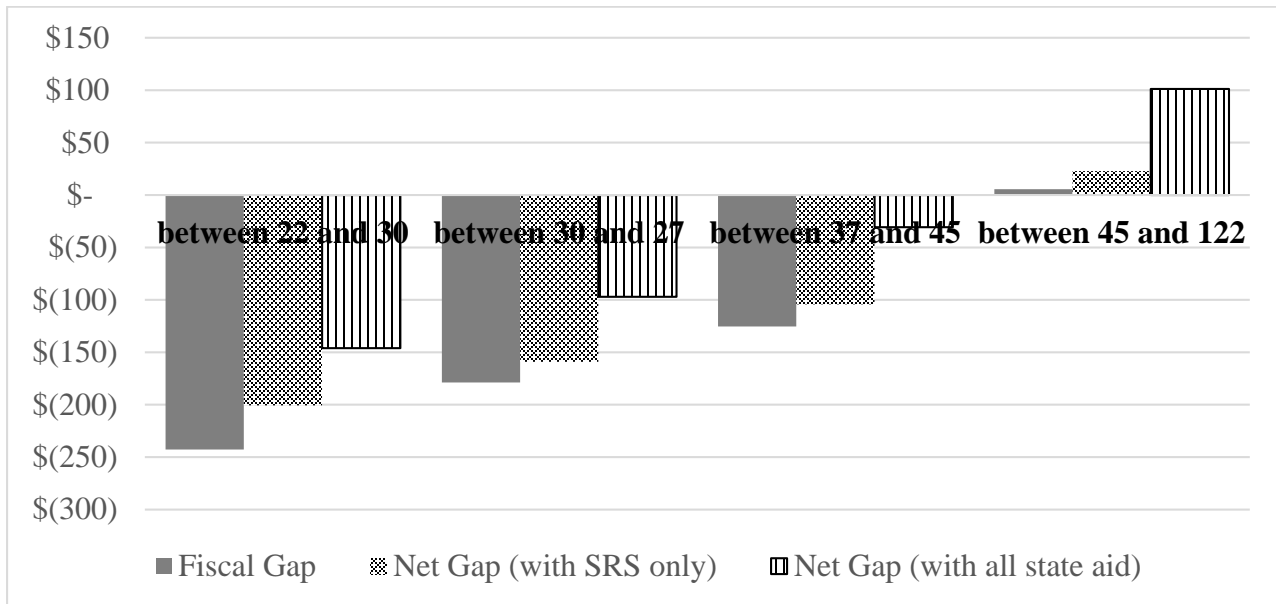


Table 5 presents RRC, expenditure need, and fiscal gap for each county for years 2011 and 2017 on a per capita basis. It also shows how SRS and other state aids contribute to closing fiscal gaps. Not surprisingly, the counties in the lowest bracket have the largest fiscal gaps, whereas the counties in the highest bracket show fiscal surpluses. However, the extent to which SRS and other state aids fill in the gap is almost equal across brackets. This finding suggests that state aids provide an equal effect across counties with different levels of wealth, but not an equitable effect.

VI. Conclusion

It is important to emphasize that the calculation of fiscal gap does not reflect the actual difference between counties' revenues and expenditures, nor do RRC or expenditure need suggest what revenue and expenditure should be for a county. Instead, it is an analytical exercise that shows, setting aside political factors, what are the structural deficits faced by counties. Based on the assumption that state aids are aimed to reduce fiscal disparities, such understanding of deficits resulted from factors outside of counties' control can provide useful guidance for the allocation of state resources.

Table 5: RRC, Expenditure Need, and Fiscal Gap Per Capita by County

County	RRC	Expenditure Need	Fiscal Gap	SRS	Other State Aids	Net Gap
Alcona						
2011	\$ 466	\$ 447	\$ 19	\$ -	\$ 55	\$ 74
2017	\$ 475	\$ 406	\$ 69	\$ 20	\$ 58	\$ 147
Alger						
2011	\$ 247	\$ 462	\$ (215)	\$ -	\$ 60	\$ (156)
2017	\$ 315	\$ 435	\$ (121)	\$ 21	\$ 46	\$ (54)
Allegan						
2011	\$ 265	\$ 338	\$ (73)	\$ -	\$ 66	\$ (7)
2017	\$ 268	\$ 314	\$ (46)	\$ 6	\$ 61	\$ 20
Alpena						
2011	\$ 226	\$ 560	\$ (334)	\$ 23	\$ 58	\$ (252)
2017	\$ 232	\$ 506	\$ (273)	\$ 29	\$ 97	\$ (147)
Antrim						
2011	\$ 447	\$ 462	\$ (15)	\$ -	\$ 64	\$ 49
2017	\$ 483	\$ 393	\$ 90	\$ -	\$ 48	\$ 137
Arenac						
2011	\$ 258	\$ 416	\$ (158)	\$ 18	\$ 45	\$ (95)
2017	\$ 286	\$ 367	\$ (81)	\$ 24	\$ 53	\$ (4)
Baraga						
2011	\$ 177	\$ 516	\$ (339)	\$ 0	\$ 60	\$ (279)
2017	\$ 191	\$ 468	\$ (277)	\$ 22	\$ 61	\$ (194)
Barry						
2011	\$ 224	\$ 415	\$ (191)	\$ -	\$ 31	\$ (160)
2017	\$ 220	\$ 348	\$ (128)	\$ -	\$ 72	\$ (56)
Bay						
2011	\$ 255	\$ 529	\$ (274)	\$ 23	\$ 21	\$ (230)
2017	\$ 242	\$ 498	\$ (256)	\$ 25	\$ 25	\$ (207)
Benzie						
2011	\$ 401	\$ 418	\$ (17)	\$ -	\$ 32	\$ 14
2017	\$ 455	\$ 420	\$ 36	\$ 19	\$ 32	\$ 86
Berrien						
2011	\$ 317	\$ 394	\$ (77)	\$ -	\$ 58	\$ (19)
2017	\$ 344	\$ 396	\$ (52)	\$ 53	\$ 65	\$ 66
Branch						
2011	\$ 205	\$ 474	\$ (269)	\$ 21	\$ 30	\$ (218)
2017	\$ 234	\$ 432	\$ (198)	\$ 22	\$ 46	\$ (130)
Calhoun						
2011	\$ 188	\$ 617	\$ (428)	\$ 26	\$ 57	\$ (346)
2017	\$ 217	\$ 550	\$ (333)	\$ 121	\$ 78	\$ (134)
Cass						
2011	\$ 235	\$ 391	\$ (156)	\$ 5	\$ 29	\$ (121)
2017	\$ 295	\$ 345	\$ (50)	\$ 20	\$ 25	\$ (5)
Charlevoix						
2011	\$ 476	\$ 417	\$ 59	\$ 20	\$ 52	\$ 131
2017	\$ 523	\$ 366	\$ 158	\$ 4	\$ 55	\$ 217
Cheboygan						
2011	\$ 347	\$ 497	\$ (151)	\$ -	\$ 50	\$ (101)
2017	\$ 382	\$ 445	\$ (62)	\$ 18	\$ 63	\$ 18
Chippewa						
2011	\$ 246	\$ 544	\$ (298)	\$ -	\$ 68	\$ (230)
2017	\$ 278	\$ 505	\$ (227)	\$ 19	\$ 70	\$ (138)

County	RRC	Expenditure Need	Fiscal Gap	SRS	Other State Aids	Net Gap
Clare						
2011	\$ 244	\$ 455	\$ (211)	\$ 13	\$ 34	\$ (164)
2017	\$ 256	\$ 424	\$ (168)	\$ 21	\$ 42	\$ (105)
Clinton						
2011	\$ 238	\$ 408	\$ (170)	\$ 3	\$ 19	\$ (147)
2017	\$ 252	\$ 395	\$ (144)	\$ 22	\$ 18	\$ (103)
Crawford						
2011	\$ 319	\$ 596	\$ (276)	\$ -	\$ 57	\$ (219)
2017	\$ 319	\$ 511	\$ (192)	\$ 23	\$ 74	\$ (95)
Delta						
2011	\$ 210	\$ 551	\$ (342)	\$ 18	\$ 26	\$ (297)
2017	\$ 236	\$ 500	\$ (263)	\$ 22	\$ 35	\$ (206)
Dickinson						
2011	\$ 225	\$ 429	\$ (204)	\$ -	\$ 47	\$ (157)
2017	\$ 238	\$ 398	\$ (160)	\$ 22	\$ 59	\$ (79)
Eaton						
2011	\$ 234	\$ 527	\$ (293)	\$ -	\$ 57	\$ (236)
2017	\$ 258	\$ 465	\$ (207)	\$ 20	\$ 33	\$ (153)
Emmet						
2011	\$ 666	\$ 481	\$ 185	\$ -	\$ 39	\$ 224
2017	\$ 714	\$ 423	\$ 292	\$ -	\$ 36	\$ 328
Genesee						
2011	\$ 315	\$ 573	\$ (258)	\$ 23	\$ 86	\$ (149)
2017	\$ 219	\$ 462	\$ (243)	\$ 24	\$ 77	\$ (141)
Gladwin						
2011	\$ 230	\$ 431	\$ (201)	\$ 12	\$ 37	\$ (152)
2017	\$ 249	\$ 389	\$ (140)	\$ 20	\$ 29	\$ (91)
Gogebic						
2011	\$ 237	\$ 495	\$ (257)	\$ 0	\$ 50	\$ (207)
2017	\$ 222	\$ 455	\$ (233)	\$ 22	\$ 53	\$ (158)
Grand Traverse						
2011	\$ 378	\$ 439	\$ (61)	\$ -	\$ 42	\$ (18)
2017	\$ 421	\$ 417	\$ 4	\$ 18	\$ 56	\$ 79
Gratiot						
2011	\$ 155	\$ 445	\$ (290)	\$ 20	\$ 50	\$ (220)
2017	\$ 223	\$ 428	\$ (205)	\$ 21	\$ 40	\$ (144)
Hillsdale						
2011	\$ 190	\$ 408	\$ (218)	\$ 20	\$ 24	\$ (175)
2017	\$ 187	\$ 367	\$ (179)	\$ 27	\$ 19	\$ (134)
Houghton						
2011	\$ 180	\$ 480	\$ (300)	\$ 44	\$ 9	\$ (247)
2017	\$ 163	\$ 442	\$ (278)	\$ 22	\$ 31	\$ (225)
Huron						
2011	\$ 374	\$ 388	\$ (14)	\$ 1	\$ 38	\$ 25
2017	\$ 499	\$ 371	\$ 127	\$ 26	\$ 32	\$ 186
Ingham						
2011	\$ 165	\$ 589	\$ (424)	\$ 8	\$ 94	\$ (322)
2017	\$ 220	\$ 549	\$ (329)	\$ 94	\$ 68	\$ (167)
Ionia						
2011	\$ 205	\$ 471	\$ (266)	\$ 17	\$ 26	\$ (223)
2017	\$ 181	\$ 400	\$ (220)	\$ 18	\$ 40	\$ (162)
Iosco						

County	RRC	Expenditure Need	Fiscal Gap	SRS	Other State Aids	Net Gap
Iron	2011	\$ 312	\$ 521	\$ (209)	\$ 1	\$ (158)
	2017	\$ 347	\$ 468	\$ (121)	\$ 27	\$ (49)
Isabella	2011	\$ 258	\$ 493	\$ (234)	\$ -	\$ (192)
	2017	\$ 328	\$ 474	\$ (146)	\$ 24	\$ (52)
Jackson	2011	\$ 163	\$ 544	\$ (381)	\$ 5	\$ (329)
	2017	\$ 171	\$ 494	\$ (323)	\$ 17	\$ (262)
Kalamazoo	2011	\$ 171	\$ 488	\$ (316)	\$ 20	\$ (207)
	2017	\$ 171	\$ 460	\$ (289)	\$ 139	\$ (36)
Kalamazoo	2011	\$ 304	\$ 538	\$ (234)	\$ 19	\$ (167)
	2017	\$ 228	\$ 513	\$ (285)	\$ -	\$ (194)
Kalkaska	2011	\$ 281	\$ 538	\$ (257)	\$ 22	\$ (189)
	2017	\$ 287	\$ 485	\$ (198)	\$ 20	\$ (133)
Kent	2011	\$ 231	\$ 495	\$ (264)	\$ 16	\$ (181)
	2017	\$ 265	\$ 438	\$ (173)	\$ 18	\$ (96)
Keweenaw	2011	\$ 648	\$ 631	\$ 17	\$ -	\$ 87
	2017	\$ 429	\$ 625	\$ (196)	\$ -	\$ (61)
Lake	2011	\$ 330	\$ 528	\$ (198)	\$ -	\$ 178
	2017	\$ 313	\$ 478	\$ (164)	\$ 20	\$ 253
Lapeer	2011	\$ 217	\$ 390	\$ (173)	\$ 17	\$ (107)
	2017	\$ 229	\$ 342	\$ (112)	\$ 19	\$ 149
Leelanau	2011	\$ 712	\$ 427	\$ 286	\$ 7	\$ 328
	2017	\$ 833	\$ 403	\$ 430	\$ 7	\$ 470
Lenawee	2011	\$ 223	\$ 455	\$ (232)	\$ 9	\$ (155)
	2017	\$ 232	\$ 410	\$ (178)	\$ 20	\$ (82)
Livingston	2011	\$ 300	\$ 396	\$ (96)	\$ -	\$ (72)
	2017	\$ 296	\$ 345	\$ (49)	\$ 16	\$ (3)
Luce	2011	\$ 411	\$ 603	\$ (191)	\$ 19	\$ (116)
	2017	\$ 273	\$ 570	\$ (298)	\$ 20	\$ (222)
Mackinac	2011	\$ 593	\$ 585	\$ 8	\$ -	\$ 104
	2017	\$ 636	\$ 543	\$ 93	\$ -	\$ 179
Macomb	2011	\$ 232	\$ 350	\$ (118)	\$ 65	\$ (26)
	2017	\$ 238	\$ 288	\$ (50)	\$ 90	\$ 86
Manistee	2011	\$ 296	\$ 443	\$ (147)	\$ 16	\$ (109)
	2017	\$ 328	\$ 463	\$ (134)	\$ 22	\$ (50)
Marquette	2011	\$ 198	\$ 568	\$ (370)	\$ 22	\$ (269)

County	RRC	Expenditure Need	Fiscal Gap	SRS	Other State Aids	Net Gap
Mason	2017 \$ 245	\$ 504	\$ (259)	\$ 19	\$ 79	\$ (161)
	2011 \$ 350	\$ 418	\$ (68)	\$ -	\$ 56	\$ (11)
	2017 \$ 387	\$ 454	\$ (68)	\$ 21	\$ 48	\$ 1
Mecosta	2011 \$ 193	\$ 519	\$ (326)	\$ -	\$ 47	\$ (279)
	2017 \$ 207	\$ 451	\$ (243)	\$ 19	\$ 36	\$ (187)
Menominee	2011 \$ 199	\$ 433	\$ (235)	\$ -	\$ 35	\$ (199)
	2017 \$ 229	\$ 432	\$ (203)	\$ 23	\$ 46	\$ (134)
Midland	2011 \$ 257	\$ 533	\$ (276)	\$ -	\$ 57	\$ (219)
	2017 \$ 282	\$ 509	\$ (227)	\$ 24	\$ 126	\$ (77)
Missaukee	2011 \$ 277	\$ 423	\$ (146)	\$ -	\$ 45	\$ (100)
	2017 \$ 268	\$ 402	\$ (134)	\$ 19	\$ 65	\$ (50)
Monroe	2011 \$ 269	\$ 494	\$ (226)	\$ -	\$ 62	\$ (163)
	2017 \$ 278	\$ 427	\$ (149)	\$ 21	\$ 72	\$ (57)
Montcalm	2011 \$ 177	\$ 454	\$ (277)	\$ -	\$ 47	\$ (230)
	2017 \$ 191	\$ 383	\$ (192)	\$ 19	\$ 28	\$ (145)
Montmorency	2011 \$ 308	\$ 459	\$ (151)	\$ -	\$ 75	\$ (76)
	2017 \$ 333	\$ 410	\$ (78)	\$ 23	\$ 71	\$ 17
Muskegon	2011 \$ 252	\$ 551	\$ (300)	\$ 28	\$ 522	\$ 251
	2017 \$ 215	\$ 492	\$ (277)	\$ 31	\$ 64	\$ (182)
Newaygo	2011 \$ 217	\$ 432	\$ (216)	\$ 9	\$ 38	\$ (169)
	2017 \$ 221	\$ 368	\$ (147)	\$ 22	\$ 34	\$ (91)
Oakland	2011 \$ 318	\$ 363	\$ (45)	\$ -	\$ 33	\$ (12)
	2017 \$ 313	\$ 298	\$ 15	\$ 21	\$ 37	\$ 72
Oceana	2011 \$ 279	\$ 453	\$ (174)	\$ -	\$ 59	\$ (116)
	2017 \$ 289	\$ 410	\$ (121)	\$ 20	\$ 44	\$ (57)
Ogemaw	2011 \$ 257	\$ 538	\$ (281)	\$ 9	\$ 51	\$ (222)
	2017 \$ 267	\$ 466	\$ (199)	\$ 22	\$ 57	\$ (120)
Ontonagon	2011 \$ 366	\$ 537	\$ (171)	\$ -	\$ 114	\$ (56)
	2017 \$ 333	\$ 511	\$ (178)	\$ 29	\$ 169	\$ 20
Osceola	2011 \$ 210	\$ 429	\$ (219)	\$ -	\$ 44	\$ (175)
	2017 \$ 222	\$ 353	\$ (131)	\$ 24	\$ 38	\$ (69)
Oscoda	2011 \$ 329	\$ 605	\$ (276)	\$ -	\$ 256	\$ (20)
	2017 \$ 294	\$ 444	\$ (149)	\$ 27	\$ 101	\$ (22)
Otsego	2011 \$ 458	\$ 511	\$ (53)	\$ -	\$ 41	\$ (12)
	2017 \$ 366	\$ 478	\$ (113)	\$ 20	\$ 46	\$ (47)

County	RRC	Expenditure Need	Fiscal Gap	SRS	Other State Aids	Net Gap
Ottawa						
2011	\$ 289	\$ 391	\$ (102)	\$ 22	\$ 172	\$ 93
2017	\$ 296	\$ 328	\$ (32)	\$ 21	\$ 159	\$ 148
Presque Isle						
2011	\$ 355	\$ 467	\$ (112)	\$ -	\$ 48	\$ (64)
2017	\$ 333	\$ 428	\$ (95)	\$ 24	\$ 71	\$ 0
Roscommon						
2011	\$ 389	\$ 500	\$ (111)	\$ -	\$ 68	\$ (42)
2017	\$ 364	\$ 441	\$ (76)	\$ 21	\$ 74	\$ 19
Saginaw						
2011	\$ 300	\$ 533	\$ (233)	\$ -	\$ 67	\$ (166)
2017	\$ 249	\$ 464	\$ (215)	\$ 24	\$ 65	\$ (126)
Sanilac						
2011	\$ 231	\$ 374	\$ (143)	\$ 20	\$ 71	\$ (53)
2017	\$ 270	\$ 338	\$ (68)	\$ 22	\$ 59	\$ 13
Schoolcraft						
2011	\$ 294	\$ 575	\$ (281)	\$ -	\$ 67	\$ (214)
2017	\$ 334	\$ 521	\$ (187)	\$ 27	\$ 59	\$ (101)
Shiawassee						
2011	\$ 190	\$ 478	\$ (288)	\$ 22	\$ 34	\$ (233)
2017	\$ 187	\$ 427	\$ (240)	\$ 22	\$ 61	\$ (157)
St. Clair						
2011	\$ 267	\$ 477	\$ (210)	\$ -	\$ 46	\$ (164)
2017	\$ 294	\$ 398	\$ (105)	\$ 23	\$ 48	\$ (34)
St. Joseph						
2011	\$ 209	\$ 404	\$ (195)	\$ 20	\$ 27	\$ (147)
2017	\$ 233	\$ 382	\$ (149)	\$ 22	\$ 42	\$ (85)
Tuscola						
2011	\$ 227	\$ 414	\$ (187)	\$ 18	\$ 32	\$ (137)
2017	\$ 294	\$ 376	\$ (82)	\$ 21	\$ 37	\$ (24)
Van Buren						
2011	\$ 298	\$ 490	\$ (191)	\$ -	\$ 87	\$ (104)
2017	\$ 310	\$ 436	\$ (126)	\$ 20	\$ 43	\$ (63)
Washtenaw						
2011	\$ 345	\$ 536	\$ (191)	\$ -	\$ 97	\$ (94)
2017	\$ 324	\$ 486	\$ (162)	\$ 19	\$ 233	\$ 89
Wayne						
2011	\$ 213	\$ 510	\$ (296)	\$ 74	\$ 404	\$ 181
2017	\$ 186	\$ 414	\$ (228)	\$ 87	\$ 61	\$ (80)
Wexford						
2011	\$ 214	\$ 575	\$ (361)	\$ -	\$ 78	\$ (283)
2017	\$ 200	\$ 470	\$ (270)	\$ 20	\$ 63	\$ (187)